

**California Community Colleges  
2025-26 First Principal  
Statewide Totals  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	7,112,277,410
II. Supplemental Allocation			1,779,544,645
III. Student Success Allocation			1,074,399,524
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	9,966,221,579
	2024-25 SCFF Calculated Revenue + COLA (B)		9,942,938,453
	Hold Harmless Revenue (C)		9,854,624,952
	Stability Protection Adjustment		76,042,777
	Hold Harmless Protection Adjustment		86,412,378
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>10,128,676,734</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	4,847,443,424
Less Property Tax Excess			(551,908,535)
Student Enrollment Fees			423,656,246
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,076,237.86	x Rate: varies
State General Fund Allocation			3,829,543,153
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	3,741,896,826
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			87,646,327
	<b>Subtotal State General Fund Allocation</b>	<b>\$</b>	<b>3,829,543,153</b>
Adjustment(s)			(1,862,153)
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$</b>	<b>3,827,681,000</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$</b>	<b>3,419,318,000</b>
	<b>Deferral Amount</b>	<b>\$</b>	<b>408,363,000</b>
		<b>Available Revenue</b>	<b>\$ 9,853,127,928</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>10,128,676,734</b>
	2.7205%	<b>Revenue Deficit</b>	<b>\$ (275,548,806)</b>

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	902,783.23	921,999.45	14,019.16	(5,513.62)	3,293.32	933,798.30	919,526.99	4,864.58	924,391.57
Incarcerated Credit	5,539.79	5,947.35	31.08	(415.33)	(491.93)	5,071.17	5,071.17	50.38	5,121.55
Special Admit Credit	58,420.48	67,056.63	1,377.88	(3,970.93)	(885.61)	63,577.97	63,577.97	567.50	64,145.46
CDCP	50,535.36	57,471.84	(2,349.75)	(3,031.49)	(917.29)	51,173.31	51,173.31	967.72	52,141.03
Noncredit	26,605.90	26,919.48	2,621.54	668.48	(108.06)	30,101.44	30,101.44	336.80	30,438.24
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,043,884.76</b>	<b>1,079,394.75</b>	<b>15,699.91</b>	<b>(12,262.89)</b>	<b>890.42</b>	<b>1,083,722.18</b>	<b>1,069,450.87</b>	<b>6,786.98</b>	<b>1,076,237.86</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$6,120,607,468</b>	<b>\$80,868,648</b>	<b>(\$83,609,961)</b>	<b>\$0</b>	<b>\$6,117,866,149</b>			
Change from PY to CY=>>>		\$190,127,613							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$4,991,893,267	\$ 26,380,405	\$5,416.20	\$5,018,273,672
Incarcerated Credit	38,695,920	391,798	\$7,595.29	39,087,718
Special Admit Credit	483,823,571	4,320,371	\$7,595.29	488,143,942
CDCP	388,676,239	7,350,150	\$7,595.29	396,026,389
Noncredit	137,481,175	1,538,276	\$4,567.26	139,019,451
<b>Total</b>	<b>\$6,040,570,172</b>	<b>\$39,981,000</b>		<b>\$6,080,551,172</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
962,966.48	938,662.88	24,303.60	\$ 132,012,213
5,121.55	5,121.55	(0.00)	-
65,606.28	64,145.46	1,460.82	11,102,178
53,427.82	52,141.03	1,286.79	9,773,536
30,438.24	30,438.24	(0.00)	-
<b>Total</b>	<b>1,117,560.37</b>	<b>1,090,509.17</b>	<b>\$ 152,887,927</b>

\*Rates reflect statewide rates applicable to the majority of districts.

**Total Value=>>>** \$6,310,735,081

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	20,086.59	960,484.93	2,481.55	962,966.48
Incarcerated Credit	709.84	4,863.34	258.21	5,121.55
Special Admit Credit	758.65	65,619.79	(13.51)	65,606.28
CDCP	162.75	53,366.90	60.92	53,427.82
Noncredit	1,019.03	30,428.15	10.09	30,438.24
<b>Total</b>	<b>22,736.86</b>	<b>1,114,763.11</b>	<b>2,797.26</b>	<b>1,117,560.37</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

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Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	13,822.50	37,185.61	13,276.58	\$ 349,928,930
Incarcerated Credit	(48.46)	2.91	19.49	(18,854)
Special Admit Credit	(964.63)	(8,989.90)	324.08	(73,599,877)
CDCP	(343.49)	(4,029.10)	(139.10)	(34,267,605)
Noncredit	1,921.75	3,443.17	(600.99)	21,758,121
<b>Total</b>	<b>14,387.67</b>	<b>27,612.69</b>	<b>12,880.06</b>	<b>\$ 263,800,715</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit		921,999.45	5,710.19
Incarcerated Credit		5,947.35	121.14
Special Admit Credit		67,056.63	495.95
CDCP		57,471.84	454.75
Noncredit		26,919.48	168.85
<b>Total</b>		<b>1,079,394.75</b>	<b>6,950.89</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>39,981,000</b>

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	4	\$44,387,640
≥ 10,000 & < 20,000	8,877,528.70	22	195,305,638
< 10,000	6,658,143.47	23	153,137,289
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	4	35,510,116
≥ 10,000 & < 20,000	7,767,836.95	22	170,892,414
< 10,000	6,658,143.47	40	266,325,720
Additional Rural \$	2,117,699.79	11	23,294,700
<b>Subtotal</b>			<b>\$888,853,517</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	42	\$93,214,044
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	16	35,510,112
≥ 750 & < 1,000	1,664,535.87	3	4,993,608
≥ 500 & < 750	1,109,690.00	4	4,438,760
≥ 250 & < 500	554,845.87	7	3,883,922
≥ 100 & < 250	277,424.68	3	832,275
<b>Subtotal</b>			<b>\$142,872,721</b>
Total Basic Allocation			\$1,031,726,238
Total FTES Allocation			6,080,551,172
<b>Total Base Allocation</b>			<b>\$7,112,277,410</b>

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	47,462	\$1,280.76	\$60,787,270
Pell Grant Recipients	1	496,546	1,280.76	635,954,547
Promise Grant Recipients	1	845,440	1,280.76	1,082,802,828
<b>Totals</b>		<b>1,389,448</b>		<b>\$1,779,544,645</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	53,922	56,236	60,133	56,763.67	\$ 3,020.86	\$171,474,873
Associate Degrees	3	60,782	64,020	68,159	64,320.33	2,265.64	145,726,857
Baccalaureate Degrees	3	243	259	321	274.33	2,265.64	621,540
Credit Certificates	2	25,465	31,029	34,045	30,179.67	1,510.43	45,584,211
Transfer Level Math and English	2	52,247	54,777	60,893	55,972.33	1,510.43	84,542,186
Transfer to a Four Year University*	1.5	68,760	64,251	64,160	65,723.67	1,132.82	74,453,152
Nine or More CTE Units	1	185,112	207,362	222,267	204,913.67	755.21	154,753,681
Regional Living Wage	1	187,981	136,134	160,817	161,644.00	755.21	122,075,821
<b>All Students Subtotal</b>		<b>634,512</b>	<b>614,068</b>	<b>670,795</b>	<b>639,791.67</b>		<b>\$799,232,321</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	29,933	31,354	34,891	32,059.33	\$ 1,142.95	\$36,642,334
Associate Degrees	4.5	32,886	34,794	38,167	35,282.33	857.22	30,244,550
Baccalaureate Degrees	4.5	109	121	157	129.00	857.22	110,582
Credit Certificates	3	10,849	13,582	15,835	13,422.00	571.48	7,670,360
Transfer Level Math and English	3	20,769	22,623	27,994	23,795.33	571.48	13,598,480
Transfer to a Four Year University*	2.25	30,401	28,088	28,026	28,838.33	428.61	12,360,330
Nine or More CTE Units	1.5	84,191	97,205	110,887	97,427.67	285.74	27,838,825
Regional Living Wage	1.5	59,535	38,473	47,353	48,453.67	285.74	13,845,073
<b>Pell Grant Recipients Subtotal</b>		<b>268,673</b>	<b>266,240</b>	<b>303,310</b>	<b>279,407.67</b>		<b>\$142,310,534</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	40,285	41,620	45,281	42,395.33	\$ 761.97	\$32,303,933
Associate Degrees	3	45,732	48,368	51,707	48,602.33	571.48	27,775,105
Baccalaureate Degrees	3	170	190	240	200.00	571.48	114,294
Credit Certificates	2	15,854	19,404	21,920	19,059.33	380.98	7,261,310
Transfer Level Math and English	2	29,009	32,445	36,872	32,775.33	380.98	12,486,892
Transfer to a Four Year University*	1.5	42,695	38,701	38,632	40,009.33	285.74	11,432,206
Nine or More CTE Units	1	120,425	137,571	150,843	136,279.67	190.49	25,960,224
Regional Living Wage	1	100,260	65,136	79,066	81,487.33	190.49	15,522,705
<b>Promise Grant Recipients Subtotal</b>		<b>394,430</b>	<b>383,435</b>	<b>424,561</b>	<b>400,808.67</b>		<b>\$132,856,669</b>
<b>Total Headcounts</b>		<b>1,297,615</b>	<b>1,263,743</b>	<b>1,398,666</b>	<b>1,320,008.00</b>		<b>\$1,074,399,524</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Allan Hancock Joint CCD**

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**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	55,348,828
II. Supplemental Allocation			13,514,544
III. Student Success Allocation			9,010,897
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	77,874,269
	2024-25 SCFF Calculated Revenue + COLA (B)		81,054,716
	Hold Harmless Revenue (C)		80,132,873
	Stability Protection Adjustment		3,180,447
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>81,054,716</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	26,734,059
Less Property Tax Excess			-
Student Enrollment Fees			2,723,907
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 8,318.82	x Rate: \$1,370.79
State General Fund Allocation			11,403,322
			37,732,302
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	37,087,995	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		644,307	
	<b>Subtotal State General Fund Allocation</b>	<b>\$37,732,302</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$37,732,302</b>	<b>Available Revenue \$ 78,593,590</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$33,706,766</b>	<b>2025-26 TCR (Max of A, B, or C) 81,054,716</b>
	<b>Deferral Amount</b>	<b>\$4,025,536</b>	<b>3.0364% Revenue Deficit \$ (2,461,126)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	6,747.95	6,863.29	523.23	-	-	7,386.52	6,999.25	-	6,999.25
Incarcerated Credit	71.25	77.85	(18.62)	-	-	59.23	59.23	-	59.23
Special Admit Credit	870.65	883.50	(280.83)	-	-	602.67	602.67	-	602.67
CDCP	391.80	267.05	(91.72)	-	-	175.33	175.33	-	175.33
Noncredit	243.67	396.30	86.04	-	-	482.34	482.34	-	482.34
<b>Total FTES=&gt;&gt;&gt;</b>	<b>8,325.32</b>	<b>8,487.99</b>	<b>218.10</b>	<b>-</b>	<b>-</b>	<b>8,706.09</b>	<b>8,318.82</b>	<b>-</b>	<b>8,318.82</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$48,312,982</b>	<b>\$255,833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,568,815</b>			
Change from PY to CY=>>>		\$255,833							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$37,909,322	\$ -	\$5,416.20	\$37,909,322
Incarcerated Credit	449,869	-	\$7,595.29	449,869
Special Admit Credit	4,577,455	-	\$7,595.29	4,577,455
CDCP	1,331,683	-	\$7,595.29	1,331,683
Noncredit	2,202,974	-	\$4,567.26	2,202,974
<b>Total</b>	<b>\$46,471,303</b>	<b>\$0</b>		<b>\$46,471,303</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
7,386.52	7,386.52	-	\$ -
59.23	59.23	-	-
602.67	602.67	-	-
175.33	175.33	-	-
482.34	482.34	-	-
<b>8,706.09</b>	<b>8,706.09</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$48,568,815

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	7,386.52	-	7,386.52
Incarcerated Credit	-	59.23	-	59.23
Special Admit Credit	-	602.67	-	602.67
CDCP	-	175.33	-	175.33
Noncredit	-	482.34	-	482.34
<b>Total</b>	<b>-</b>	<b>8,706.09</b>	<b>-</b>	<b>8,706.09</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	985.58	-	\$ 5,338,094
Incarcerated Credit	-	(17.25)	-	(131,019)
Special Admit Credit	-	(459.76)	-	(3,492,012)
CDCP	-	(89.74)	-	(681,602)
Noncredit	-	8.33	-	38,045
<b>Total</b>	-	427.16	-	\$ 1,071,506

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	6,863.29	9.12
Incarcerated Credit	0.13%	77.85	0.10
Special Admit Credit	0.13%	883.50	1.17
CDCP	0.13%	267.05	0.35
Noncredit	0.13%	396.30	0.53
<b>Total</b>		8,487.99	11.28
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			64,379

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$2,219,382	
							Total Basic Allocation	\$8,877,525
							Total FTES Allocation	46,471,303
							<b>Total Base Allocation</b>	<b>\$55,348,828</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	424	\$1,280.76	\$543,041
Pell Grant Recipients	1	3,616	1,280.76	4,631,216
Promise Grant Recipients	1	6,512	1,280.76	8,340,287
		<b>Totals</b>		<b>\$13,514,544</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	326	415	384	375.00	\$ 3,020.86	\$1,132,821
Associate Degrees	3	624	824	727	725.00	2,265.64	1,642,591
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	310	405	248	321.00	1,510.43	484,847
Transfer Level Math and English	2	379	422	448	416.33	1,510.43	628,842
Transfer to a Four Year University*	1.5	400	269	269	312.67	1,132.82	354,195
Nine or More CTE Units	1	1,856	1,982	2,064	1,967.33	755.21	1,485,758
Regional Living Wage	1	1,223	944	951	1,039.33	755.21	784,919
<b>All Students Subtotal</b>		5,118	5,261	5,091	5,156.67		\$6,513,973
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	199	256	248	234.33	\$ 1,142.95	\$267,832
Associate Degrees	4.5	370	480	449	433.00	857.22	371,174
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	136	193	143	157.33	571.48	89,912
Transfer Level Math and English	3	173	203	273	216.33	571.48	123,629
Transfer to a Four Year University*	2.25	235	135	135	168.33	428.61	72,149
Nine or More CTE Units	1.5	819	910	1,088	939.00	285.74	268,308
Regional Living Wage	1.5	363	212	256	277.00	285.74	79,150
<b>Pell Grant Recipients Subtotal</b>		2,295	2,389	2,592	2,425.33		\$1,272,154
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	269	349	331	316.33	\$ 761.97	\$241,036
Associate Degrees	3	520	689	602	603.67	571.48	344,982
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	231	306	198	245.00	380.98	93,341
Transfer Level Math and English	2	247	316	332	298.33	380.98	113,660
Transfer to a Four Year University*	1.5	305	183	183	223.67	285.74	63,910
Nine or More CTE Units	1	1,293	1,403	1,513	1,403.00	190.49	267,261
Regional Living Wage	1	675	424	485	528.00	190.49	100,580
<b>Promise Grant Recipients Subtotal</b>		3,540	3,670	3,644	3,618.00		\$1,224,770
<b>Total Headcounts</b>		10,953	11,320	11,327	11,200.00		<b>\$9,010,897</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Antelope Valley CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	70,890,022
II. Supplemental Allocation			28,823,426
III. Student Success Allocation			12,006,217
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	111,719,665
	2024-25 SCFF Calculated Revenue + COLA (B)		109,056,546
	Hold Harmless Revenue (C)		106,604,639
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>111,719,665</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	10,904,861
Less Property Tax Excess			-
Student Enrollment Fees			2,833,099
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 10,867.91	x Rate: \$1,370.79
State General Fund Allocation			14,897,578
			79,691,898
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	78,785,691	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		906,207	
	<b>Subtotal State General Fund Allocation</b>	<b>\$79,691,898</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$79,691,898</b>	<b>Available Revenue \$ 108,327,436</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$71,189,825</b>	<b>2025-26 TCR (Max of A, B, or C) 111,719,665</b>
	<b>Deferral Amount</b>	<b>\$8,502,073</b>	<b>3.0364% Revenue Deficit \$ (3,392,229)</b>

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,391.98	10,611.54	-	-	220.20	10,831.74	10,278.42	64.81	10,343.23
Incarcerated Credit	51.78	62.49	-	-	(18.50)	43.99	43.99	-	43.99
Special Admit Credit	429.51	500.29	-	-	(142.67)	357.62	357.62	-	357.62
CDCP	50.06	73.51	-	-	(20.77)	52.74	52.74	-	52.74
Noncredit	15.28	28.90	-	-	41.43	70.33	70.33	-	70.33
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,938.61</b>	<b>11,276.73</b>	<b>-</b>	<b>-</b>	<b>79.69</b>	<b>11,356.42</b>	<b>10,803.10</b>	<b>64.81</b>	<b>10,867.91</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$62,438,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,438,978</b>			
Change from PY to CY=>>>		<b>\$3,613,555</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$55,669,938	\$ 351,035	\$5,416.20	\$56,020,973
Incarcerated Credit	334,117	-	\$7,595.29	334,117
Special Admit Credit	2,716,229	-	\$7,595.29	2,716,229
CDCP	400,576	-	\$7,595.29	400,576
Noncredit	321,216	-	\$4,567.26	321,216
<b>Total</b>	<b>\$59,442,076</b>	<b>\$351,035</b>		<b>\$59,793,111</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
11,498.92	10,896.56	602.36	\$ 3,262,520
43.99	43.99	-	-
357.62	357.62	-	-
52.74	52.74	-	-
70.33	70.33	-	-
<b>12,023.60</b>	<b>11,421.24</b>	<b>602.36</b>	<b>\$ 3,262,520</b>

**Total Value=>>>** \$66,052,533

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	11,498.92	-	11,498.92
Incarcerated Credit	-	43.99	-	43.99
Special Admit Credit	-	357.62	-	357.62
CDCP	-	52.74	-	52.74
Noncredit	-	70.33	-	70.33
<b>Total</b>	<b>-</b>	<b>12,023.60</b>	<b>-</b>	<b>12,023.60</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	10,611.54	14.10
Incarcerated Credit	0.13%	62.49	0.08
Special Admit Credit	0.13%	500.29	0.66
CDCP	0.13%	73.51	0.10
Noncredit	0.13%	28.90	0.04
<b>Total</b>		11,276.73	14.99
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			83,197

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$8,877,529	\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	\$9,793,111
							<b>Total Base Allocation</b>	<b>\$70,890,022</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	313	\$1,280.76	\$400,877
Pell Grant Recipients	1	8,991	1,280.76	11,515,282
Promise Grant Recipients	1	13,201	1,280.76	16,907,267
		<b>Totals</b>		<b>\$28,823,426</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	592	530	667	596.33	\$ 3,020.86	\$1,801,437
Associate Degrees	3	713	799	842	784.67	2,265.64	1,777,774
Baccalaureate Degrees	3	16	20	10	15.33	2,265.64	34,740
Credit Certificates	2	196	183	247	208.67	1,510.43	315,176
Transfer Level Math and English	2	636	757	857	750.00	1,510.43	1,132,821
Transfer to a Four Year University*	1.5	652	373	373	466.00	1,132.82	527,895
Nine or More CTE Units	1	2,332	2,508	2,818	2,552.67	755.21	1,927,810
Regional Living Wage	1	1,173	903	1,014	1,030.00	755.21	777,870
<b>All Students Subtotal</b>		6,310	6,073	6,828	6,403.67		\$8,295,523
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	405	354	468	409.00	\$ 1,142.95	\$467,468
Associate Degrees	4.5	425	508	550	494.33	857.22	423,750
Baccalaureate Degrees	4.5	13	15	9	12.33	857.22	10,572
Credit Certificates	3	124	112	156	130.67	571.48	74,673
Transfer Level Math and English	3	342	419	513	424.67	571.48	242,687
Transfer to a Four Year University*	2.25	350	214	214	259.33	428.61	111,152
Nine or More CTE Units	1.5	1,549	1,713	2,018	1,760.00	285.74	502,900
Regional Living Wage	1.5	604	438	581	541.00	285.74	154,584
<b>Pell Grant Recipients Subtotal</b>		3,812	3,773	4,509	4,031.33		\$1,987,786
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	496	455	557	502.67	\$ 761.97	\$383,016
Associate Degrees	3	577	679	728	661.33	571.48	377,937
Baccalaureate Degrees	3	15	19	10	14.67	571.48	8,382
Credit Certificates	2	159	149	208	172.00	380.98	65,529
Transfer Level Math and English	2	461	583	666	570.00	380.98	217,161
Transfer to a Four Year University*	1.5	513	291	291	365.00	285.74	104,295
Nine or More CTE Units	1	1,978	2,165	2,426	2,189.67	190.49	417,115
Regional Living Wage	1	900	660	794	784.67	190.49	149,473
<b>Promise Grant Recipients Subtotal</b>		5,099	5,001	5,680	5,260.00		\$1,722,908
<b>Total Headcounts</b>		15,221	14,847	17,017	15,695.00		<b>\$12,006,217</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Barstow CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	23,927,035
II. Supplemental Allocation			7,307,997
III. Student Success Allocation			3,231,845
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	34,466,877
	2024-25 SCFF Calculated Revenue + COLA (B)		34,196,540
	Hold Harmless Revenue (C)		33,427,703
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	\$	<b>34,466,877</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	4,123,448
Less Property Tax Excess			-
Student Enrollment Fees			267,620
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 2,733.68	x Rate: \$1,370.79
State General Fund Allocation			3,747,284
			25,281,981
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	25,088,583
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			193,398
	<b>Subtotal State General Fund Allocation</b>		<b>\$25,281,981</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$25,281,981</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$22,584,728</b>
	<b>Deferral Amount</b>		<b>\$2,697,253</b>
		3.0364%	Revenue Deficit \$ (1,046,544)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	2,422.24	2,450.26	-	-	103.93	2,554.20	2,475.57	84.36	2,559.93
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	142.86	180.45	-	-	(65.34)	115.11	115.11	-	115.11
CDCP	34.06	47.88	-	-	(0.32)	47.56	47.56	-	47.56
Noncredit	42.06	25.14	-	-	(14.06)	11.08	11.08	-	11.08
<b>Total FTES=&gt;&gt;&gt;</b>	<b>2,641.22</b>	<b>2,703.73</b>	<b>-</b>	<b>-</b>	<b>24.21</b>	<b>2,727.95</b>	<b>2,649.32</b>	<b>84.36</b>	<b>2,733.68</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$15,120,156	\$0	\$0	\$0	\$15,120,154			
Change from PY to CY=>>>		\$666,700							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$13,408,150	\$ 456,911	\$5,416.20	\$13,865,061
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	874,294	-	\$7,595.29	874,294
CDCP	361,232	-	\$7,595.29	361,232
Noncredit	50,605	-	\$4,567.26	50,605
<b>Total</b>	<b>\$14,694,281</b>	<b>\$456,911</b>		<b>\$15,151,192</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
2,677.29	2,638.56	38.73	\$ 209,791
-	-	-	-
115.11	115.11	-	-
47.56	47.56	-	-
11.08	11.08	-	-
<b>2,851.04</b>	<b>2,812.31</b>	<b>38.73</b>	<b>\$ 209,791</b>

Total Value=>>> \$15,786,856

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	2,677.29	-	2,677.29
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	115.11	-	115.11
CDCP	-	47.56	-	47.56
Noncredit	-	11.08	-	11.08
<b>Total</b>	<b>-</b>	<b>2,851.04</b>	<b>-</b>	<b>2,851.04</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	2.90%	2,450.26	71.07
Incarcerated Credit	2.90%	-	-
Special Admit Credit	2.90%	180.45	5.23
CDCP	2.90%	47.88	1.39
Noncredit	2.90%	25.14	0.73
<b>Total</b>		2,703.73	78.42

Total Growth FTES Value =>>> \$ 439,688

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$8,775,843
							Total FTES Allocation
							\$15,151,192
							<b>Total Base Allocation</b>
							<b>\$23,927,035</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	124	\$1,280.76	\$158,814
Pell Grant Recipients	1	2,408	1,280.76	3,084,062
Promise Grant Recipients	1	3,174	1,280.76	4,065,121
		<b>Totals</b>	5,706	<b>\$7,307,997</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	151	183	165	166.33	\$ 3,020.86	\$502,469
Associate Degrees	3	205	220	216	213.67	2,265.64	484,092
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	56	127	135	106.00	1,510.43	160,105
Transfer Level Math and English	2	132	123	117	124.00	1,510.43	187,293
Transfer to a Four Year University*	1.5	160	145	145	150.00	1,132.82	169,923
Nine or More CTE Units	1	449	488	569	502.00	755.21	379,117
Regional Living Wage	1	374	305	391	356.67	755.21	269,360
<b>All Students Subtotal</b>		1,527	1,591	1,738	1,618.67		\$2,152,359
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	124	151	145	140.00	\$ 1,142.95	\$160,014
Associate Degrees	4.5	163	179	181	174.33	857.22	149,441
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	44	98	121	87.67	571.48	50,099
Transfer Level Math and English	3	98	81	93	90.67	571.48	51,814
Transfer to a Four Year University*	2.25	112	83	83	92.67	428.61	39,718
Nine or More CTE Units	1.5	346	391	478	405.00	285.74	115,724
Regional Living Wage	1.5	169	137	175	160.33	285.74	45,813
<b>Pell Grant Recipients Subtotal</b>		1,056	1,120	1,276	1,150.67		\$612,623
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	140	165	157	154.00	\$ 761.97	\$117,343
Associate Degrees	3	186	204	199	196.33	571.48	112,200
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	47	116	129	97.33	380.98	37,082
Transfer Level Math and English	2	111	98	93	100.67	380.98	38,352
Transfer to a Four Year University*	1.5	133	103	103	113.00	285.74	32,288
Nine or More CTE Units	1	389	441	529	453.00	190.49	86,293
Regional Living Wage	1	240	184	258	227.33	190.49	43,305
<b>Promise Grant Recipients Subtotal</b>		1,246	1,311	1,468	1,341.67		\$466,863
<b>Total Headcounts</b>		3,829	4,022	4,482	4,111.00		<b>\$3,231,845</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Butte-Glenn CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	66,147,599
II. Supplemental Allocation			17,400,359
III. Student Success Allocation			10,681,788
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	94,229,746
	2024-25 SCFF Calculated Revenue + COLA (B)		94,512,443
	Hold Harmless Revenue (C)		92,387,530
	Stability Protection Adjustment		282,697
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>94,512,443</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	21,340,228
Less Property Tax Excess			-
Student Enrollment Fees			3,319,819
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 10,135.48	x Rate: \$1,370.79
State General Fund Allocation			13,893,571
			53,089,072
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	52,279,668
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			809,404
	<b>Subtotal State General Fund Allocation</b>		<b>\$53,089,072</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$53,089,072</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$47,425,169</b>
	<b>Deferral Amount</b>		<b>\$5,663,903</b>
		<b>Available Revenue</b>	<b>\$ 91,642,690</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>94,512,443</b>
		3.0364%	Revenue Deficit \$ (2,869,753)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	8,976.00	8,976.00	-	-	174.51	9,150.51	9,034.17	-	9,034.17
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	186.00	186.00	-	-	177.23	363.23	363.23	-	363.23
CDCP	25.00	25.00	-	-	(28.30)	(3.30)	(3.30)	-	(3.30)
Noncredit	1,196.00	1,196.00	-	-	(454.62)	741.38	741.38	-	741.38
<b>Total FTES=&gt;&gt;&gt;</b>	<b>10,383.00</b>	<b>10,383.00</b>	<b>-</b>	<b>-</b>	<b>(131.18)</b>	<b>10,251.82</b>	<b>10,135.48</b>	<b>-</b>	<b>10,135.48</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$55,680,821	\$0	\$0	\$0	\$55,680,822			
Change from PY to CY=>>>		\$4,650,000							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$48,930,836	\$ -	\$5,416.20	\$48,930,836
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	2,758,838	-	\$7,595.29	2,758,838
CDCP	(25,064)	-	\$7,595.29	(25,064)
Noncredit	3,386,078	-	\$4,567.26	3,386,078
<b>Total</b>	<b>\$55,050,688</b>	<b>\$0</b>		<b>\$55,050,688</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
10,009.05	9,150.51	858.54	\$ 4,649,998
-	-	-	-
363.23	363.23	-	-
(3.30)	(3.30)	0.00	-
741.38	741.38	-	-
<b>11,110.36</b>	<b>10,251.82</b>	<b>858.54</b>	<b>\$ 4,649,998</b>

Total Value=>>> \$60,330,821

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	10,009.05	9,517.82	491.23	10,009.05
Incarcerated Credit	-	-	-	-
Special Admit Credit	363.23	490.00	(126.77)	363.23
CDCP	(3.30)	-	(3.30)	(3.30)
Noncredit	741.38	316.76	424.62	741.38
<b>Total</b>	<b>11,110.36</b>	<b>10,324.58</b>	<b>785.78</b>	<b>11,110.36</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.14%	8,976.00	13.01
Incarcerated Credit	0.14%	-	-
Special Admit Credit	0.14%	186.00	0.27
CDCP	0.14%	25.00	0.04
Noncredit	0.14%	1,196.00	1.73
<b>Total</b>		10,383.00	15.05
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			80,893

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	<b>Subtotal</b>				\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	\$5,050,688
							<b>Total Base Allocation</b>	<b>\$66,147,599</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	347	\$1,280.76	\$444,423
Pell Grant Recipients	1	5,551	1,280.76	7,109,480
Promise Grant Recipients	1	7,688	1,280.76	9,846,456
		<b>Totals</b>	<b>13,586</b>	<b>\$17,400,359</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	304	304	433	347.00	\$ 3,020.86	\$1,048,237
Associate Degrees	3	732	732	805	756.33	2,265.64	1,713,581
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	393	393	416	400.67	1,510.43	605,178
Transfer Level Math and English	2	316	316	496	376.00	1,510.43	567,921
Transfer to a Four Year University*	1.5	815	815	724	784.67	1,132.82	888,887
Nine or More CTE Units	1	2,185	2,185	2,408	2,259.33	755.21	1,706,280
Regional Living Wage	1	1,509	1,509	1,534	1,517.33	755.21	1,145,911
<b>All Students Subtotal</b>		6,254	6,254	6,816	6,441.33		\$7,675,995
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	183	183	311	225.67	\$ 1,142.95	\$257,927
Associate Degrees	4.5	492	492	525	503.00	857.22	431,179
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	157	157	181	165.00	571.48	94,294
Transfer Level Math and English	3	157	157	302	205.33	571.48	117,343
Transfer to a Four Year University*	2.25	435	435	373	414.33	428.61	177,586
Nine or More CTE Units	1.5	1,133	1,133	1,392	1,219.33	285.74	348,410
Regional Living Wage	1.5	696	696	740	710.67	285.74	203,065
<b>Pell Grant Recipients Subtotal</b>		3,253	3,253	3,824	3,443.33		\$1,629,804
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	231	231	348	270.00	\$ 761.97	\$205,732
Associate Degrees	3	598	598	659	618.33	571.48	353,363
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	211	211	251	224.33	380.98	85,468
Transfer Level Math and English	2	199	199	311	236.33	380.98	90,039
Transfer to a Four Year University*	1.5	541	541	472	518.00	285.74	148,012
Nine or More CTE Units	1	1,536	1,536	1,775	1,615.67	190.49	307,772
Regional Living Wage	1	962	962	999	974.33	190.49	185,603
<b>Promise Grant Recipients Subtotal</b>		4,278	4,278	4,815	4,457.00		\$1,375,989
<b>Total Headcounts</b>		13,785	13,785	15,455	14,341.67		<b>\$10,681,788</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Cabrillo CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	63,434,569
II. Supplemental Allocation			11,220,708
III. Student Success Allocation			6,636,011
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 81,291,288
		2024-25 SCFF Calculated Revenue + COLA (B)	80,608,339
		Hold Harmless Revenue (C)	79,314,382
		Stability Protection Adjustment	-
		Hold Harmless Protection Adjustment	-
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$ 81,291,288</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	42,498,036
Less Property Tax Excess			-
Student Enrollment Fees			3,406,493
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 9,911.34	x Rate: \$1,370.79
State General Fund Allocation			19,332,129
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	18,608,492
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			723,637
		<b>Subtotal State General Fund Allocation</b>	<b>\$19,332,129</b>
Adjustment(s)			-
		<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$19,332,129</b>
		<b>State General Fund Certification (Exhibit A)</b>	<b>\$17,269,646</b>
		<b>Deferral Amount</b>	<b>\$2,062,483</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$ 81,291,288</b>
		3.0364%	Revenue Deficit \$ (2,468,309)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,154.07	9,154.07	-	-	-	9,154.07	9,154.07	-	9,154.07
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	335.97	335.97	-	-	-	335.97	335.97	-	335.97
CDCP	165.40	165.40	-	-	-	165.40	165.40	-	165.40
Noncredit	255.90	255.90	-	-	-	255.90	255.90	-	255.90
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,911.34</b>	<b>9,911.34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,911.34</b>	<b>9,911.34</b>	<b>-</b>	<b>9,911.34</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$54,557,044	\$0	\$0	\$0	\$54,557,044			
Change from PY to CY=>>>		\$0							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$49,580,230	\$ -	\$5,416.20	\$49,580,230
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	2,551,790	-	\$7,595.29	2,551,790
CDCP	1,256,261	-	\$7,595.29	1,256,261
Noncredit	1,168,763	-	\$4,567.26	1,168,763
<b>Total</b>	<b>\$54,557,044</b>	<b>\$0</b>		<b>\$54,557,044</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,154.07	9,154.07	-	\$ -
-	-	-	-
335.97	335.97	-	-
165.40	165.40	-	-
255.90	255.90	(0.00)	-
<b>9,911.34</b>	<b>9,911.34</b>	<b>(0.00)</b>	<b>\$ -</b>

Total Value=>>> \$54,557,044

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	9,154.07	7,163.75	1,990.32	9,154.07
Incarcerated Credit	-	-	-	-
Special Admit Credit	335.97	222.71	113.26	335.97
CDCP	165.40	101.18	64.22	165.40
Noncredit	255.90	661.26	(405.36)	255.90
<b>Total</b>	<b>9,911.34</b>	<b>8,148.90</b>	<b>1,762.44</b>	<b>9,911.34</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.31%	9,154.07	28.04
Incarcerated Credit	0.31%	-	-
Special Admit Credit	0.31%	335.97	1.03
CDCP	0.31%	165.40	0.51
Noncredit	0.31%	255.90	0.78
<b>Total</b>		9,911.34	30.36

Total Growth FTES Value =>>> \$ 167,567

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$6,658,143</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$2,219,382</b>

Total Basic Allocation \$8,877,525  
 Total FTES Allocation \$4,557,044  
**Total Base Allocation \$63,434,569**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	259	\$1,280.76	\$331,716
Pell Grant Recipients	1	3,225	1,280.76	4,130,440
Promise Grant Recipients	1	5,277	1,280.76	6,758,552
		<b>Totals</b>	<b>8,761</b>	<b>\$11,220,708</b>

**Section III: Student Success Allocation**

	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
<b>All Students - Point Value \$755.21</b>							
Associate Degrees for Transfer	4	241	293	280	271.33	\$ 3,020.86	\$819,659
Associate Degrees	3	668	646	748	687.33	2,265.64	1,557,251
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	179	224	202	201.67	1,510.43	304,603
Transfer Level Math and English	2	256	264	245	255.00	1,510.43	385,159
Transfer to a Four Year University*	1.5	538	450	450	479.33	1,132.82	542,999
Nine or More CTE Units	1	919	1,021	1,129	1,023.00	755.21	772,584
Regional Living Wage	1	1,039	664	690	797.67	755.21	602,409
		<b>All Students Subtotal</b>	<b>3,840</b>	<b>3,562</b>	<b>3,744</b>	<b>3,715.33</b>	<b>\$4,984,664</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	111	137	145	131.00	\$ 1,142.95	\$149,727
Associate Degrees	4.5	315	344	407	355.33	857.22	304,597
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	91	129	111	110.33	571.48	63,053
Transfer Level Math and English	3	84	97	110	97.00	571.48	55,433
Transfer to a Four Year University*	2.25	180	162	162	168.00	428.61	72,006
Nine or More CTE Units	1.5	408	519	613	513.33	285.74	146,679
Regional Living Wage	1.5	246	153	160	186.33	285.74	53,243
		<b>Pell Grant Recipients Subtotal</b>	<b>1,435</b>	<b>1,541</b>	<b>1,708</b>	<b>1,561.33</b>	<b>\$844,738</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	163	210	195	189.33	\$ 761.97	\$144,266
Associate Degrees	3	458	463	551	490.67	571.48	280,405
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	140	165	142	149.00	380.98	56,767
Transfer Level Math and English	2	131	147	150	142.67	380.98	54,354
Transfer to a Four Year University*	1.5	296	239	239	258.00	285.74	73,721
Nine or More CTE Units	1	589	717	831	712.33	190.49	135,694
Regional Living Wage	1	471	240	256	322.33	190.49	61,402
		<b>Promise Grant Recipients Subtotal</b>	<b>2,248</b>	<b>2,181</b>	<b>2,364</b>	<b>2,264.33</b>	<b>\$806,609</b>
		<b>Total Headcounts</b>	<b>7,523</b>	<b>7,284</b>	<b>7,816</b>	<b>7,541.00</b>	<b>\$6,636,011</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Cerritos CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	94,893,240
II. Supplemental Allocation			36,084,036
III. Student Success Allocation			19,214,412
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	150,191,688
	2024-25 SCFF Calculated Revenue + COLA (B)		154,087,039
	Hold Harmless Revenue (C)		150,622,717
	Stability Protection Adjustment		3,895,351
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>154,087,039</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	34,608,682
Less Property Tax Excess			-
Student Enrollment Fees			3,807,792
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,572.58	x Rate: \$1,370.79
State General Fund Allocation			89,645,236
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	88,267,644
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,377,592
	<b>Subtotal State General Fund Allocation</b>		<b>\$89,645,236</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$89,645,236</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$80,081,273</b>
	<b>Deferral Amount</b>		<b>\$9,563,963</b>
		<b>Available Revenue</b>	<b>\$ 149,408,377</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>154,087,039</b>
	3.0364%	Revenue Deficit	\$ (4,678,662)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	14,633.91	14,355.13	-	(45.65)	-	14,309.48	14,432.84	-	14,432.84
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	575.80	1,007.54	-	(594.82)	-	412.72	412.72	-	412.72
CDCP	349.77	418.17	-	40.68	-	458.85	458.85	-	458.85
Noncredit	196.20	164.19	-	103.98	-	268.17	268.17	-	268.17
<b>Total FTES=&gt;&gt;&gt;</b>	<b>15,755.68</b>	<b>15,945.03</b>	<b>-</b>	<b>(495.81)</b>	<b>-</b>	<b>15,449.22</b>	<b>15,572.58</b>	<b>-</b>	<b>15,572.58</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$89,328,770</b>	<b>\$0</b>	<b>(\$3,981,200)</b>	<b>\$0</b>	<b>\$85,347,569</b>			
	Change from PY to CY=>>>	<b>(\$3,981,201)</b>							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$78,171,079	\$ -	\$5,416.20	\$78,171,079
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	3,134,729	-	\$7,595.29	3,134,729
CDCP	3,485,100	-	\$7,595.29	3,485,100
Noncredit	1,224,803	-	\$4,567.26	1,224,803
<b>Total</b>	<b>\$86,015,711</b>	<b>\$0</b>		<b>\$86,015,711</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
14,309.48	14,309.48	-	\$ -
-	-	-	-
412.72	412.72	-	-
458.85	458.85	-	-
268.17	268.17	-	-
<b>15,449.22</b>	<b>15,449.22</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$85,347,569

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	14,309.48	-	14,309.48
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	412.72	-	412.72
CDCP	-	458.85	-	458.85
Noncredit	-	268.17	-	268.17
<b>Total</b>	<b>-</b>	<b>15,449.22</b>	<b>-</b>	<b>15,449.22</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,401.91	-	\$ 13,009,213
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(862.34)	-	(6,549,725)
CDCP	-	(103.07)	-	(782,847)
Noncredit	-	(19.73)	-	(90,112)
<b>Total</b>	-	1,416.77	-	\$ 5,586,529

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	14,355.13	19.08
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,007.54	1.34
CDCP	0.13%	418.17	0.56
Noncredit	0.13%	164.19	0.22
<b>Total</b>		15,945.03	21.19
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			119,029

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$0
Total Basic Allocation			\$8,877,529
Total FTES Allocation			86,015,711
<b>Total Base Allocation</b>			<b>\$94,893,240</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	620	\$1,280.76	\$794,069
Pell Grant Recipients	1	10,521	1,280.76	13,474,840
Promise Grant Recipients	1	17,033	1,280.76	21,815,127
		<b>Totals</b>	28,174	<b>\$36,084,036</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	898	868	889	885.00	\$ 3,020.86	\$2,673,458
Associate Degrees	3	909	814	1,123	948.67	2,265.64	2,149,339
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	746	1,393	1,760	1,299.67	1,510.43	1,963,053
Transfer Level Math and English	2	714	885	1,172	923.67	1,510.43	1,395,132
Transfer to a Four Year University*	1.5	833	494	494	607.00	1,132.82	687,622
Nine or More CTE Units	1	3,689	4,050	4,043	3,927.33	755.21	2,965,977
Regional Living Wage	1	3,127	2,570	2,811	2,836.00	755.21	2,141,787
<b>All Students Subtotal</b>		10,916	11,074	12,292	11,427.33		\$13,976,368
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	626	620	641	629.00	\$ 1,142.95	\$718,918
Associate Degrees	4.5	580	510	726	605.33	857.22	518,901
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	330	606	843	593.00	571.48	338,886
Transfer Level Math and English	3	389	475	646	503.33	571.48	287,643
Transfer to a Four Year University*	2.25	519	301	301	373.67	428.61	160,156
Nine or More CTE Units	1.5	1,694	1,950	2,012	1,885.33	285.74	538,712
Regional Living Wage	1.5	1,032	603	814	816.33	285.74	233,258
<b>Pell Grant Recipients Subtotal</b>		5,170	5,065	5,983	5,406.00		\$2,796,474
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	783	742	778	767.67	\$ 761.97	\$584,938
Associate Degrees	3	753	688	936	792.33	571.48	452,800
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	435	785	1,054	758.00	380.98	288,786
Transfer Level Math and English	2	501	661	869	677.00	380.98	257,927
Transfer to a Four Year University*	1.5	651	376	376	467.67	285.74	133,630
Nine or More CTE Units	1	2,284	2,600	2,712	2,532.00	190.49	482,326
Regional Living Wage	1	1,550	957	1,291	1,266.00	190.49	241,163
<b>Promise Grant Recipients Subtotal</b>		6,957	6,809	8,016	7,260.67		\$2,441,570
<b>Total Headcounts</b>		23,043	22,948	26,291	24,094.00		<b>\$19,214,412</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Chabot-Las Positas CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	104,183,257
II. Supplemental Allocation			21,414,250
III. Student Success Allocation			16,650,659
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	142,248,166
	2024-25 SCFF Calculated Revenue + COLA (B)		131,328,196
	Hold Harmless Revenue (C)		139,856,226
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>142,248,166</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	83,577,553
Less Property Tax Excess			-
Student Enrollment Fees			8,077,482
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 16,204.14	x Rate: \$1,370.79
State General Fund Allocation			22,212,399
			24,061,543
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	22,692,369	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,369,174	
	<b>Subtotal State General Fund Allocation</b>	<b>\$24,061,543</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$24,061,543</b>	<b>Available Revenue \$ 137,928,977</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$21,494,494</b>	<b>2025-26 TCR (Max of A, B, or C) 142,248,166</b>
	<b>Deferral Amount</b>	<b>\$2,567,049</b>	<b>3.0364% Revenue Deficit \$ (4,319,189)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	13,588.71	15,845.93	-	-	-	15,845.93	15,093.52	5.45	15,098.97
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	530.25	575.61	64.47	-	-	640.08	640.08	39.48	679.56
CDCP	90.40	212.79	75.51	-	-	288.30	288.30	-	288.30
Noncredit	206.37	145.92	(8.61)	-	-	137.31	137.31	-	137.31
<b>Total FTES=&gt;&gt;&gt;</b>	<b>14,415.73</b>	<b>16,780.25</b>	<b>131.37</b>	<b>-</b>	<b>-</b>	<b>16,911.62</b>	<b>16,159.21</b>	<b>44.93</b>	<b>16,204.14</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$92,479,233</b>	<b>\$1,023,869</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,503,102</b>			
Change from PY to CY=>>>		<b>\$3,864,086</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$81,749,469	\$ 29,497	\$5,416.20	\$81,778,966
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	4,861,598	299,859	\$7,595.29	5,161,457
CDCP	2,189,723	-	\$7,595.29	2,189,723
Noncredit	627,131	-	\$4,567.26	627,131
<b>Total</b>	<b>\$89,427,921</b>	<b>\$329,356</b>		<b>\$89,757,277</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
16,314.96	15,851.38	463.58	\$ 2,510,861
-	-	-	-
679.56	679.56	-	-
288.30	288.30	-	-
137.31	137.31	-	-
<b>17,420.13</b>	<b>16,956.55</b>	<b>463.58</b>	<b>\$ 2,510,861</b>

Total Value=>>> \$96,343,319

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	16,314.96	-	16,314.96
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	679.56	-	679.56
CDCP	-	288.30	-	288.30
Noncredit	-	137.31	-	137.31
<b>Total</b>	<b>-</b>	<b>17,420.13</b>	<b>-</b>	<b>17,420.13</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	570.09	-	-	\$ 3,087,719
Incarcerated Credit	-	-	-	-
Special Admit Credit	(187.73)	-	-	(1,425,864)
CDCP	(212.79)	-	-	(1,616,202)
Noncredit	214.18	-	-	978,216
<b>Total</b>	<b>383.75</b>	<b>-</b>	<b>-</b>	<b>\$ 1,023,869</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	15,845.93	21.06
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	575.61	0.77
CDCP	0.13%	212.79	0.28
Noncredit	0.13%	145.92	0.19
<b>Total</b>		<b>16,780.25</b>	<b>22.30</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>123,226</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$14,425,980</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$0</b>

Total Basic Allocation	\$14,425,980
Total FTES Allocation	89,757,277
<b>Total Base Allocation</b>	<b>\$104,183,257</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	439	\$1,280.76	\$562,252
Pell Grant Recipients	1	6,262	1,280.76	8,020,098
Promise Grant Recipients	1	10,019	1,280.76	12,831,900
<b>Totals</b>		<b>16,720</b>		<b>\$21,414,250</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	845	876	952	891.00	\$ 3,020.86	\$2,691,583
Associate Degrees	3	912	1,008	1,139	1,019.67	2,265.64	2,310,200
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	236	623	955	604.67	1,510.43	913,306
Transfer Level Math and English	2	877	1,053	1,209	1,046.33	1,510.43	1,580,411
Transfer to a Four Year University*	1.5	1,171	1,033	1,033	1,079.00	1,132.82	1,222,314
Nine or More CTE Units	1	3,202	3,579	3,217	3,332.67	755.21	2,516,877
Regional Living Wage	1	2,980	2,249	2,510	2,579.67	755.21	1,948,201
<b>All Students Subtotal</b>		<b>10,223</b>	<b>10,421</b>	<b>11,015</b>	<b>10,553.00</b>		<b>\$13,182,892</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	363	384	419	388.67	\$ 1,142.95	\$444,228
Associate Degrees	4.5	392	464	527	461.00	857.22	395,176
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	95	245	354	231.33	571.48	132,202
Transfer Level Math and English	3	229	291	323	281.00	571.48	160,585
Transfer to a Four Year University*	2.25	391	358	358	369.00	428.61	158,156
Nine or More CTE Units	1.5	778	939	1,050	922.33	285.74	263,546
Regional Living Wage	1.5	653	401	529	527.67	285.74	150,775
<b>Pell Grant Recipients Subtotal</b>		<b>2,901</b>	<b>3,082</b>	<b>3,560</b>	<b>3,181.00</b>		<b>\$1,704,668</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	575	534	622	577.00	\$ 761.97	\$439,656
Associate Degrees	3	566	681	763	670.00	571.48	382,889
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	141	378	573	364.00	380.98	138,678
Transfer Level Math and English	2	361	459	531	450.33	380.98	171,570
Transfer to a Four Year University*	1.5	615	567	567	583.00	285.74	166,585
Nine or More CTE Units	1	1,245	1,421	1,615	1,427.00	190.49	271,832
Regional Living Wage	1	1,265	792	965	1,007.33	190.49	191,889
<b>Promise Grant Recipients Subtotal</b>		<b>4,768</b>	<b>4,832</b>	<b>5,636</b>	<b>5,078.67</b>		<b>\$1,763,099</b>
<b>Total Headcounts</b>		<b>17,892</b>	<b>18,335</b>	<b>20,211</b>	<b>18,812.67</b>		<b>\$16,650,659</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Chaffey CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	106,819,859
II. Supplemental Allocation			34,599,639
III. Student Success Allocation			16,451,946
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	157,871,444
	2024-25 SCFF Calculated Revenue + COLA (B)		155,418,761
	Hold Harmless Revenue (C)		152,669,995
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>157,871,444</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	40,809,977
Less Property Tax Excess			-
Student Enrollment Fees			4,953,380
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 16,609.80	x Rate: \$1,370.79
State General Fund Allocation			84,546,041
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	83,323,240
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,222,801
	<b>Subtotal State General Fund Allocation</b>		<b>\$84,546,041</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$84,546,041</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$75,526,095</b>
	<b>Deferral Amount</b>		<b>\$9,019,946</b>
		<b>Available Revenue</b>	<b>\$ 153,077,873</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>157,871,444</b>
		3.0364%	Revenue Deficit \$ (4,793,571)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	14,483.74	14,957.53	-	-	-	14,957.53	14,799.60	-	14,799.60
Incarcerated Credit	104.07	106.81	-	-	50.04	156.85	156.85	-	156.85
Special Admit Credit	1,481.69	1,220.01	-	-	28.25	1,248.26	1,248.26	177.02	1,425.27
CDCP	106.60	155.51	-	-	(60.51)	95.00	95.00	-	95.00
Noncredit	233.78	162.64	-	-	(29.56)	133.08	133.08	-	133.08
<b>Total FTES=&gt;&gt;&gt;</b>	<b>16,409.88</b>	<b>16,602.50</b>	<b>-</b>	<b>-</b>	<b>(11.78)</b>	<b>16,590.72</b>	<b>16,432.79</b>	<b>177.02</b>	<b>16,609.80</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$93,014,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,014,452</b>			
Change from PY to CY=>>>		<b>\$9,308,086</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$80,157,523	\$ -	\$5,416.20	\$80,157,523
Incarcerated Credit	1,191,322	-	\$7,595.29	1,191,322
Special Admit Credit	9,480,864	1,344,493	\$7,595.29	10,825,357
CDCP	721,553	-	\$7,595.29	721,553
Noncredit	607,811	-	\$4,567.26	607,811
<b>Total</b>	<b>\$92,159,073</b>	<b>\$1,344,493</b>		<b>\$93,503,566</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
16,058.11	14,957.53	1,100.58	\$ 5,960,956
156.85	156.85	-	-
1,688.94	1,425.27	263.67	2,002,637
95.00	95.00	-	-
133.08	133.08	-	-
<b>18,131.98</b>	<b>16,767.73</b>	<b>1,364.25</b>	<b>\$ 7,963,593</b>

Total Value=>>> \$102,322,538

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	16,058.11	-	16,058.11
Incarcerated Credit	-	156.85	-	156.85
Special Admit Credit	-	1,688.94	-	1,688.94
CDCP	-	95.00	-	95.00
Noncredit	-	133.08	-	133.08
<b>Total</b>	<b>-</b>	<b>18,131.98</b>	<b>-</b>	<b>18,131.98</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.74%	14,957.53	110.88
Incarcerated Credit	0.74%	106.81	0.79
Special Admit Credit	0.74%	1,220.01	9.04
CDCP	0.74%	155.51	1.15
Noncredit	0.74%	162.64	1.21
<b>Total</b>		16,602.50	123.07
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			691,264

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$8,877,529	\$4,438,764
							Total Basic Allocation	\$13,316,293
							Total FTES Allocation	93,503,566
							<b>Total Base Allocation</b>	<b>\$106,819,859</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	625	\$1,280.76	\$800,473
Pell Grant Recipients	1	9,301	1,280.76	11,912,317
Promise Grant Recipients	1	17,089	1,280.76	21,886,849
		<b>Totals</b>	27,015	<b>\$34,599,639</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,115	1,088	1,375	1,192.67	\$ 3,020.86	\$3,602,874
Associate Degrees	3	573	523	544	546.67	2,265.64	1,238,551
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	217	280	329	275.33	1,510.43	415,871
Transfer Level Math and English	2	591	641	732	654.67	1,510.43	988,827
Transfer to a Four Year University*	1.5	944	895	895	911.33	1,132.82	1,032,378
Nine or More CTE Units	1	2,821	3,212	3,912	3,315.00	755.21	2,503,535
Regional Living Wage	1	3,456	2,114	2,496	2,688.67	755.21	2,030,519
<b>All Students Subtotal</b>		9,717	8,753	10,283	9,584.33		\$11,812,555
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	682	659	830	723.67	\$ 1,142.95	\$827,117
Associate Degrees	4.5	341	313	335	329.67	857.22	282,595
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	107	153	171	143.67	571.48	82,102
Transfer Level Math and English	3	250	271	354	291.67	571.48	166,681
Transfer to a Four Year University*	2.25	501	458	458	472.33	428.61	202,446
Nine or More CTE Units	1.5	1,468	1,699	2,150	1,772.33	285.74	506,424
Regional Living Wage	1.5	1,478	866	992	1,112.00	285.74	317,741
<b>Pell Grant Recipients Subtotal</b>		4,827	4,419	5,290	4,845.33		\$2,385,106
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	889	877	1,129	965.00	\$ 761.97	\$735,300
Associate Degrees	3	482	440	463	461.67	571.48	263,832
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	164	233	243	213.33	380.98	81,277
Transfer Level Math and English	2	357	420	527	434.67	380.98	165,601
Transfer to a Four Year University*	1.5	666	603	603	624.00	285.74	178,301
Nine or More CTE Units	1	2,110	2,474	3,038	2,540.67	190.49	483,977
Regional Living Wage	1	2,365	1,420	1,664	1,816.33	190.49	345,997
<b>Promise Grant Recipients Subtotal</b>		7,033	6,467	7,667	7,055.67		\$2,254,285
<b>Total Headcounts</b>		21,577	19,639	23,240	21,485.33		<b>\$16,451,946</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Citrus CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	63,672,869
II. Supplemental Allocation			14,197,186
III. Student Success Allocation			10,543,611
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	88,413,666
	2024-25 SCFF Calculated Revenue + COLA (B)		91,711,192
	Hold Harmless Revenue (C)		92,894,198
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		4,480,532
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>92,894,198</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	9,421,332
Less Property Tax Excess			-
Student Enrollment Fees			3,500,913
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 9,708.39	x Rate: \$1,370.79
State General Fund Allocation			13,308,125
			63,843,211
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	62,934,279
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			908,932
	<b>Subtotal State General Fund Allocation</b>		<b>\$63,843,211</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$63,843,211</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$57,031,984</b>
	<b>Deferral Amount</b>		<b>\$6,811,227</b>
		<b>Available Revenue</b>	<b>\$ 90,073,581</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>92,894,198</b>
		3.0364%	Revenue Deficit \$ (2,820,617)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	8,426.29	8,595.14	(126.52)	-	-	8,468.62	8,496.68	-	8,496.68
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	669.77	817.78	162.27	-	-	980.05	980.05	-	980.05
CDCP	110.60	101.50	(11.07)	-	-	90.43	90.43	-	90.43
Noncredit	124.73	110.14	31.09	-	-	141.23	141.23	-	141.23
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,331.39</b>	<b>9,624.56</b>	<b>55.77</b>	<b>-</b>	<b>-</b>	<b>9,680.33</b>	<b>9,708.39</b>	<b>-</b>	<b>9,708.39</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$54,038,194	\$605,147	\$0	\$0	\$54,643,343			
	Change from PY to CY=>>>	\$605,149							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$46,019,696	\$ -	\$5,416.20	\$46,019,696
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	7,443,767	-	\$7,595.29	7,443,767
CDCP	686,842	-	\$7,595.29	686,842
Noncredit	645,035	-	\$4,567.26	645,035
<b>Total</b>	<b>\$54,795,340</b>	<b>\$0</b>		<b>\$54,795,340</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
8,468.62	8,468.62	-	\$ -
980.05	980.05	-	-
90.43	90.43	-	-
141.23	141.23	-	-
<b>9,680.33</b>	<b>9,680.33</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$54,643,343

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	8,468.62	-	8,468.62
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	980.05	-	980.05
CDCP	-	90.43	-	90.43
Noncredit	-	141.23	-	141.23
<b>Total</b>	<b>-</b>	<b>9,680.33</b>	<b>-</b>	<b>9,680.33</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,139.55	-	\$ 11,588,220
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(415.69)	-	(3,157,287)
CDCP	-	(18.14)	-	(137,779)
Noncredit	-	83.49	-	381,321
<b>Total</b>	-	1,789.21	-	\$ 8,674,475

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	8,595.14	11.42
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	817.78	1.09
CDCP	0.13%	101.50	0.13
Noncredit	0.13%	110.14	0.15
<b>Total</b>		9,624.56	12.79
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			72,005

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$0

Total Basic Allocation	\$8,877,529
Total FTES Allocation	\$4,795,340
<b>Total Base Allocation</b>	<b>\$63,672,869</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	238	\$1,280.76	\$304,820
Pell Grant Recipients	1	4,168	1,280.76	5,338,193
Promise Grant Recipients	1	6,679	1,280.76	8,554,173
<b>Totals</b>		11,085		<b>\$14,197,186</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	834	741	797	790.67	\$ 3,020.86	\$2,388,490
Associate Degrees	3	443	443	467	451.00	2,265.64	1,021,805
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	348	322	299	323.00	1,510.43	487,868
Transfer Level Math and English	2	723	759	728	736.67	1,510.43	1,112,682
Transfer to a Four Year University*	1.5	777	611	611	666.33	1,132.82	754,836
Nine or More CTE Units	1	1,483	1,583	1,704	1,590.00	755.21	1,200,790
Regional Living Wage	1	1,215	756	843	938.00	755.21	708,391
<b>All Students Subtotal</b>		5,823	5,215	5,449	5,495.67		\$7,674,862
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	497	447	453	465.67	\$ 1,142.95	\$532,235
Associate Degrees	4.5	245	244	290	259.67	857.22	222,590
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	177	162	148	162.33	571.48	92,770
Transfer Level Math and English	3	323	330	364	339.00	571.48	193,731
Transfer to a Four Year University*	2.25	384	303	303	330.00	428.61	141,441
Nine or More CTE Units	1.5	736	777	886	799.67	285.74	228,495
Regional Living Wage	1.5	441	268	280	329.67	285.74	94,198
<b>Pell Grant Recipients Subtotal</b>		2,803	2,531	2,724	2,686.00		\$1,505,460
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	632	576	589	599.00	\$ 761.97	\$456,419
Associate Degrees	3	332	321	383	345.33	571.48	197,350
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	257	232	211	233.33	380.98	88,896
Transfer Level Math and English	2	433	486	458	459.00	380.98	174,872
Transfer to a Four Year University*	1.5	530	391	391	437.33	285.74	124,963
Nine or More CTE Units	1	1,048	1,119	1,230	1,132.33	190.49	215,701
Regional Living Wage	1	758	429	468	551.67	190.49	105,088
<b>Promise Grant Recipients Subtotal</b>		3,990	3,554	3,730	3,758.00		\$1,363,289
<b>Total Headcounts</b>		12,616	11,300	11,903	11,939.67		<b>\$10,543,611</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Coast CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	163,732,569
II. Supplemental Allocation			40,675,548
III. Student Success Allocation			28,640,776
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	233,048,893
	2024-25 SCFF Calculated Revenue + COLA (B)		245,969,909
	Hold Harmless Revenue (C)		240,439,794
	Stability Protection Adjustment		12,921,016
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>245,969,909</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	201,880,489
Less Property Tax Excess			-
Student Enrollment Fees			13,358,053
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 25,778.26	x Rate: \$804.23
State General Fund Allocation			2,531,018
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,531,018
	<b>Subtotal State General Fund Allocation</b>		<b>\$2,531,018</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$2,531,018</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$2,260,992</b>
	<b>Deferral Amount</b>		<b>\$270,026</b>
		<b>Available Revenue</b>	<b>\$ 238,501,337</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>245,969,909</b>
		3.0364% Revenue Deficit	\$ (7,468,572)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	23,633.19	26,010.28	-	(3,188.30)	-	22,821.98	24,155.15	-	24,155.15
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,025.02	1,555.56	-	(664.99)	-	890.57	890.57	-	890.57
CDCP	505.98	554.41	-	10.18	-	564.59	564.59	-	564.59
Noncredit	93.89	136.30	-	31.65	-	167.95	167.95	-	167.95
<b>Total FTES=&gt;&gt;&gt;</b>	<b>25,258.08</b>	<b>28,256.55</b>	<b>-</b>	<b>(3,811.46)</b>	<b>-</b>	<b>24,445.09</b>	<b>25,778.26</b>	<b>-</b>	<b>25,778.26</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$157,525,111	\$0	(\$22,097,375)	\$0	\$135,427,737			
	Change from PY to CY=>>>	(\$22,097,374)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$130,829,008	\$ -	\$5,416.20	\$130,829,008
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,764,140	-	\$7,595.29	6,764,140
CDCP	4,288,226	-	\$7,595.29	4,288,226
Noncredit	767,072	-	\$4,567.26	767,072
<b>Total</b>	<b>\$142,648,446</b>	<b>\$0</b>		<b>\$142,648,446</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
22,821.98	22,821.98	-	\$ -
-	-	-	-
890.57	890.57	-	-
564.59	564.59	-	-
167.95	167.95	-	-
<b>24,445.09</b>	<b>24,445.09</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$135,427,737

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	22,821.98	-	22,821.98
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	890.57	-	890.57
CDCP	-	564.59	-	564.59
Noncredit	-	167.95	-	167.95
<b>Total</b>	<b>-</b>	<b>24,445.09</b>	<b>-</b>	<b>24,445.09</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	26,010.28	34.57
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,555.56	2.07
CDCP	0.13%	554.41	0.74
Noncredit	0.13%	136.30	0.18
<b>Total</b>		28,256.55	37.56
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			209,898

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	2	13,316,286	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$21,084,123	\$0			
<b>Total Basic Allocation</b>							\$21,084,123
<b>Total FTES Allocation</b>							142,648,446
<b>Total Base Allocation</b>							<b>\$163,732,569</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	740	\$1,280.76	\$947,760
Pell Grant Recipients	1	9,684	1,280.76	12,402,847
Promise Grant Recipients	1	21,335	1,280.76	27,324,941
		<b>Totals</b>	31,759	<b>\$40,675,548</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,627	1,746	1,820	1,731.00	\$ 3,020.86	\$5,229,102
Associate Degrees	3	2,047	2,002	2,013	2,020.67	2,265.64	4,578,108
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	589	771	611	657.00	1,510.43	992,351
Transfer Level Math and English	2	1,866	1,825	1,915	1,868.67	1,510.43	2,822,487
Transfer to a Four Year University*	1.5	2,195	2,075	2,075	2,115.00	1,132.82	2,395,917
Nine or More CTE Units	1	4,581	4,995	5,328	4,968.00	755.21	3,751,903
Regional Living Wage	1	3,713	2,402	2,486	2,867.00	755.21	2,165,199
<b>All Students Subtotal</b>		16,618	15,816	16,248	16,227.33		\$21,935,067
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	803	823	922	849.33	\$ 1,142.95	\$970,749
Associate Degrees	4.5	842	835	871	849.33	857.22	728,061
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	204	302	254	253.33	571.48	144,774
Transfer Level Math and English	3	718	716	812	748.67	571.48	427,846
Transfer to a Four Year University*	2.25	936	894	894	908.00	428.61	389,176
Nine or More CTE Units	1.5	1,822	1,976	2,259	2,019.00	285.74	576,906
Regional Living Wage	1.5	841	422	529	597.33	285.74	170,681
<b>Pell Grant Recipients Subtotal</b>		6,166	5,968	6,541	6,225.00		\$3,408,193
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,059	1,098	1,201	1,119.33	\$ 761.97	\$852,897
Associate Degrees	3	1,298	1,292	1,361	1,317.00	571.48	752,635
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	360	513	403	425.33	380.98	162,045
Transfer Level Math and English	2	927	960	981	956.00	380.98	364,221
Transfer to a Four Year University*	1.5	1,333	1,202	1,202	1,245.67	285.74	355,935
Nine or More CTE Units	1	2,738	2,983	3,351	3,024.00	190.49	576,049
Regional Living Wage	1	1,743	920	1,018	1,227.00	190.49	233,734
<b>Promise Grant Recipients Subtotal</b>		9,458	8,968	9,517	9,314.33		\$3,297,516
<b>Total Headcounts</b>		32,242	30,752	32,306	31,766.67		<b>\$28,640,776</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Compton CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	40,351,019
II. Supplemental Allocation			5,748,035
III. Student Success Allocation			2,867,094
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	48,966,148
	2024-25 SCFF Calculated Revenue + COLA (B)		47,835,205
	Hold Harmless Revenue (C)		46,759,731
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>48,966,148</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	8,400,102
Less Property Tax Excess			-
Student Enrollment Fees			1,123,776
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 5,837.82	x Rate: \$1,370.79
State General Fund Allocation			29,953,071
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		29,486,177
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			466,894
	<b>Subtotal State General Fund Allocation</b>		<b>\$29,953,071</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$29,953,071</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$26,757,474</b>
	<b>Deferral Amount</b>		<b>\$3,195,597</b>
		<b>Available Revenue</b>	<b>\$ 47,479,352</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>48,966,148</b>
		3.0364% Revenue Deficit	\$ (1,486,796)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	5,716.48	5,716.48	-	(2,513.66)	-	3,202.82	4,878.59	-	4,878.59
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	245.21	245.21	-	672.65	-	917.86	917.86	-	917.86
CDCP	-	-	-	36.03	-	36.03	36.03	-	36.03
Noncredit	18.52	18.52	-	(13.18)	-	5.34	5.34	-	5.34
<b>Total FTES=&gt;&gt;&gt;</b>	<b>5,980.21</b>	<b>5,980.21</b>	<b>-</b>	<b>(1,818.16)</b>	<b>-</b>	<b>4,162.05</b>	<b>5,837.82</b>	<b>-</b>	<b>5,837.82</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$32,908,600	\$0	(\$8,292,038)	\$0	\$24,616,560			
	Change from PY to CY=>>>	(\$8,292,040)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$26,423,414	\$ -	\$5,416.20	\$26,423,414
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,971,415	-	\$7,595.29	6,971,415
CDCP	273,658	-	\$7,595.29	273,658
Noncredit	24,389	-	\$4,567.26	24,389
<b>Total</b>	<b>\$33,692,876</b>	<b>\$0</b>		<b>\$33,692,876</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
3,202.82	3,202.82	-	\$ -
-	-	-	-
917.86	917.86	-	-
36.03	36.03	-	-
5.34	5.34	-	-
<b>4,162.05</b>	<b>4,162.05</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$24,616,560

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r Statutory FTES	s Reported 320 2025-26 P1 FTES	t Statutory Protection	n = s + t 2025-26 Applied #0
Credit	-	3,202.82	-	3,202.82
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	917.86	-	917.86
CDCP	-	36.03	-	36.03
Noncredit	-	5.34	-	5.34
<b>Total</b>	<b>-</b>	<b>4,162.05</b>	<b>-</b>	<b>4,162.05</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.54%	5,716.48	30.69
Incarcerated Credit	0.54%	-	-
Special Admit Credit	0.54%	245.21	1.32
CDCP	0.54%	-	-
Noncredit	0.54%	18.52	0.10
<b>Total</b>		5,980.21	32.10
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			177,102

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$6,658,143					
							<b>Total Basic Allocation</b>	\$6,658,143
							<b>Total FTES Allocation</b>	33,692,876
							<b>Total Base Allocation</b>	\$40,351,019

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	111	\$1,280.76	\$142,164
Pell Grant Recipients	1	1,942	1,280.76	2,487,229
Promise Grant Recipients	1	2,435	1,280.76	3,118,642
		<b>Totals</b>	4,488	<b>\$5,748,035</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	109	120	115	114.67	\$ 3,020.86	\$346,392
Associate Degrees	3	278	284	336	299.33	2,265.64	678,182
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	72	90	88	83.33	1,510.43	125,869
Transfer Level Math and English	2	38	58	84	60.00	1,510.43	90,626
Transfer to a Four Year University*	1.5	154	181	181	172.00	1,132.82	194,845
Nine or More CTE Units	1	383	450	504	445.67	755.21	336,574
Regional Living Wage	1	494	286	394	391.33	755.21	295,540
<b>All Students Subtotal</b>		1,528	1,469	1,702	1,566.33		\$2,068,028
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	64	79	88	77.00	\$ 1,142.95	\$88,007
Associate Degrees	4.5	145	151	165	153.67	857.22	131,725
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	46	53	64	54.33	571.48	31,050
Transfer Level Math and English	3	28	41	65	44.67	571.48	25,526
Transfer to a Four Year University*	2.25	77	66	66	69.67	428.61	29,860
Nine or More CTE Units	1.5	260	303	354	305.67	285.74	87,341
Regional Living Wage	1.5	180	100	164	148.00	285.74	42,289
<b>Pell Grant Recipients Subtotal</b>		800	793	966	853.00		\$435,798
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	83	95	96	91.33	\$ 761.97	\$69,593
Associate Degrees	3	185	189	199	191.00	571.48	109,152
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	53	64	74	63.67	380.98	24,256
Transfer Level Math and English	2	33	46	65	48.00	380.98	18,287
Transfer to a Four Year University*	1.5	96	76	76	82.67	285.74	23,621
Nine or More CTE Units	1	330	388	440	386.00	190.49	73,530
Regional Living Wage	1	306	166	234	235.33	190.49	44,829
<b>Promise Grant Recipients Subtotal</b>		1,086	1,024	1,184	1,098.00		\$363,268
<b>Total Headcounts</b>		3,414	3,286	3,852	3,517.33		<b>\$2,867,094</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Contra Costa CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	161,829,328
II. Supplemental Allocation			36,163,443
III. Student Success Allocation			25,200,222
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	223,192,993
	2024-25 SCFF Calculated Revenue + COLA (B)		225,001,814
	Hold Harmless Revenue (C)		229,941,714
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		6,748,721
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>229,941,714</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	152,799,053
Less Property Tax Excess			-
Student Enrollment Fees			13,247,937
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 24,798.88	x Rate: \$1,370.79
State General Fund Allocation			33,993,949
			22,918,880
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	20,627,194	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,291,686	
	<b>Subtotal State General Fund Allocation</b>	<b>\$22,918,880</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$22,918,880</b>	<b>Available Revenue \$ 222,959,819</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$20,473,738</b>	<b>2025-26 TCR (Max of A, B, or C) 229,941,714</b>
	<b>Deferral Amount</b>	<b>\$2,445,142</b>	<b>3.0364% Revenue Deficit \$ (6,981,895)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	25,459.57	21,110.63	3,226.28	-	-	24,336.91	23,635.70	-	23,635.70
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	964.35	754.21	104.96	-	-	859.17	859.17	-	859.17
CDCP	215.04	247.97	(123.56)	-	-	124.41	124.41	-	124.41
Noncredit	60.81	106.65	72.95	-	-	179.60	179.60	-	179.60
<b>Total FTES=&gt;&gt;&gt;</b>	<b>26,699.77</b>	<b>22,219.46</b>	<b>3,280.63</b>	<b>-</b>	<b>-</b>	<b>25,500.09</b>	<b>24,798.88</b>	<b>-</b>	<b>24,798.88</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$122,438,243</b>	<b>\$17,666,072</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,104,313</b>			
Change from PY to CY=>>>		<b>\$17,666,070</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$128,015,583	\$ -	\$5,416.20	\$128,015,583
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,525,648	-	\$7,595.29	6,525,648
CDCP	944,930	-	\$7,595.29	944,930
Noncredit	820,280	-	\$4,567.26	820,280
<b>Total</b>	<b>\$136,306,441</b>	<b>\$0</b>		<b>\$136,306,441</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
24,336.91	24,336.91	-	\$ -
-	-	-	-
859.17	859.17	-	-
124.41	124.41	-	-
179.60	179.60	-	-
<b>25,500.09</b>	<b>25,500.09</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$140,104,313

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	24,336.91	-	24,336.91
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	859.17	-	859.17
CDCP	-	124.41	-	124.41
Noncredit	-	179.60	-	179.60
<b>Total</b>	<b>-</b>	<b>25,500.09</b>	<b>-</b>	<b>25,500.09</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,349.81	4,348.94	\$ 36,281,738
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(259.13)	210.14	(372,093)
CDCP	-	(205.58)	(32.93)	(1,811,553)
Noncredit	-	82.69	(45.84)	168,304
<b>Total</b>	-	1,967.79	4,480.31	\$ 34,266,396

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	21,110.63	28.06
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	754.21	1.00
CDCP	0.13%	247.97	0.33
Noncredit	0.13%	106.65	0.14
<b>Total</b>		22,219.46	29.53
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			163,145

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837
< 10,000	6,658,143.47	2	13,316,286
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$21,084,123

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	2	\$4,438,764
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$4,438,764
Total Basic Allocation			\$25,522,887
Total FTES Allocation			136,306,441
<b>Total Base Allocation</b>			<b>\$161,829,328</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,263	\$1,280.76	\$1,617,596
Pell Grant Recipients	1	10,655	1,280.76	13,646,461
Promise Grant Recipients	1	16,318	1,280.76	20,899,386
		<b>Totals</b>		<b>\$36,163,443</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,296	1,170	1,325	1,263.67	\$ 3,020.86	\$3,817,355
Associate Degrees	3	1,542	1,574	1,653	1,589.67	2,265.64	3,601,616
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	428	591	554	524.33	1,510.43	791,968
Transfer Level Math and English	2	2,036	2,077	2,306	2,139.67	1,510.43	3,231,813
Transfer to a Four Year University*	1.5	2,269	2,048	2,048	2,121.67	1,132.82	2,403,469
Nine or More CTE Units	1	4,475	4,635	4,893	4,667.67	755.21	3,525,087
Regional Living Wage	1	3,430	2,560	2,768	2,919.33	755.21	2,204,722
<b>All Students Subtotal</b>		15,476	14,655	15,547	15,226.00		\$19,576,030
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	555	507	644	568.67	\$ 1,142.95	\$649,960
Associate Degrees	4.5	659	701	824	728.00	857.22	624,053
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	155	221	208	194.67	571.48	111,247
Transfer Level Math and English	3	546	634	822	667.33	571.48	381,366
Transfer to a Four Year University*	2.25	710	682	682	691.33	428.61	296,311
Nine or More CTE Units	1.5	1,656	1,827	2,140	1,874.33	285.74	535,569
Regional Living Wage	1.5	953	729	799	827.00	285.74	236,306
<b>Pell Grant Recipients Subtotal</b>		5,234	5,301	6,119	5,551.33		\$2,834,812
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	827	729	887	814.33	\$ 761.97	\$620,497
Associate Degrees	3	987	1,033	1,144	1,054.67	571.48	602,718
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	235	324	297	285.33	380.98	108,708
Transfer Level Math and English	2	825	974	1,203	1,000.67	380.98	381,239
Transfer to a Four Year University*	1.5	1,074	980	980	1,011.33	285.74	288,977
Nine or More CTE Units	1	2,393	2,665	3,032	2,696.67	190.49	513,694
Regional Living Wage	1	1,723	1,236	1,349	1,436.00	190.49	273,547
<b>Promise Grant Recipients Subtotal</b>		8,064	7,941	8,892	8,299.00		\$2,789,380
<b>Total Headcounts</b>		28,774	27,897	30,558	29,076.33		<b>\$25,200,222</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Copper Mountain CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	16,320,524
II. Supplemental Allocation			3,563,064
III. Student Success Allocation			1,285,565
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	21,169,153
	2024-25 SCFF Calculated Revenue + COLA (B)		21,233,863
	Hold Harmless Revenue (C)		20,800,104
	Stability Protection Adjustment		64,710
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>21,233,863</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	2,609,875
Less Property Tax Excess			-
Student Enrollment Fees			479,361
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,368.11	x Rate: \$1,370.79
State General Fund Allocation			1,875,383
			15,624,504
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	15,511,647
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			112,857
	<b>Subtotal State General Fund Allocation</b>		<b>\$15,624,504</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$15,624,504</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$13,957,576</b>
	<b>Deferral Amount</b>		<b>\$1,666,928</b>
		<b>Available Revenue</b>	<b>\$ 20,589,123</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>21,233,863</b>
		3.0364% Revenue Deficit	\$ (644,740)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	897.49	1,221.56	-	-	55.32	1,276.88	1,131.98	13.44	1,145.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	140.77	127.62	-	-	(48.94)	78.68	78.68	-	78.68
CDCP	38.03	56.16	-	-	(27.91)	28.25	28.25	-	28.25
Noncredit	140.08	53.56	-	-	62.20	115.76	115.76	-	115.76
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,216.37</b>	<b>1,458.90</b>	<b>-</b>	<b>-</b>	<b>40.67</b>	<b>1,499.57</b>	<b>1,354.67</b>	<b>13.44</b>	<b>1,368.11</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$8,256,693</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,256,693</b>			
Change from PY to CY=>>>		\$2,383,189							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$6,131,004	\$ 72,806	\$5,416.20	\$6,203,810
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	597,598	-	\$7,595.29	597,598
CDCP	214,567	-	\$7,595.29	214,567
Noncredit	528,706	-	\$4,567.26	528,706
<b>Total</b>	<b>\$7,471,875</b>	<b>\$72,806</b>		<b>\$7,544,681</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
1,716.89	1,290.32	426.57	\$ 2,310,383
-	-	-	-
78.68	78.68	-	-
28.25	28.25	-	-
115.76	115.76	-	-
<b>1,939.58</b>	<b>1,513.01</b>	<b>426.57</b>	<b>\$ 2,310,383</b>

Total Value=>>> \$10,639,882

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	1,716.89	-	1,716.89
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	78.68	-	78.68
CDCP	-	28.25	-	28.25
Noncredit	-	115.76	-	115.76
<b>Total</b>	<b>-</b>	<b>1,939.58</b>	<b>-</b>	<b>1,939.58</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	1,221.56	1.62
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	127.62	0.17
CDCP	0.13%	56.16	0.07
Noncredit	0.13%	53.56	0.07
<b>Total</b>		1,458.90	1.94
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			11,001

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,775,843					
							<b>Total Basic Allocation</b>	\$8,775,843
							<b>Total FTES Allocation</b>	7,544,681
							<b>Total Base Allocation</b>	\$16,320,524

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	19	\$1,280.76	\$24,334
Pell Grant Recipients	1	1,109	1,280.76	1,420,359
Promise Grant Recipients	1	1,654	1,280.76	2,118,371
		<b>Totals</b>	2,782	<b>\$3,563,064</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	62	67	71	66.67	\$ 3,020.86	\$201,390
Associate Degrees	3	110	93	88	97.00	2,265.64	219,767
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	5	9	5	6.33	1,510.43	9,566
Transfer Level Math and English	2	40	43	61	48.00	1,510.43	72,501
Transfer to a Four Year University*	1.5	52	77	77	68.67	1,132.82	77,787
Nine or More CTE Units	1	160	181	221	187.33	755.21	141,477
Regional Living Wage	1	259	149	193	200.33	755.21	151,295
<b>All Students Subtotal</b>		688	619	716	674.33		\$873,783
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	46	49	55	50.00	\$ 1,142.95	\$57,148
Associate Degrees	4.5	85	65	69	73.00	857.22	62,577
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	5	8	4	5.67	571.48	3,238
Transfer Level Math and English	3	22	30	43	31.67	571.48	18,097
Transfer to a Four Year University*	2.25	34	52	52	46.00	428.61	19,716
Nine or More CTE Units	1.5	117	135	163	138.33	285.74	39,527
Regional Living Wage	1.5	122	51	83	85.33	285.74	24,383
<b>Pell Grant Recipients Subtotal</b>		431	390	469	430.00		\$224,686
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	61	59	64	61.33	\$ 761.97	\$46,734
Associate Degrees	3	96	87	83	88.67	571.48	50,671
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	5	9	5	6.33	380.98	2,413
Transfer Level Math and English	2	28	36	51	38.33	380.98	14,604
Transfer to a Four Year University*	1.5	45	70	70	61.67	285.74	17,621
Nine or More CTE Units	1	141	159	198	166.00	190.49	31,622
Regional Living Wage	1	171	82	116	123.00	190.49	23,431
<b>Promise Grant Recipients Subtotal</b>		547	502	587	545.33		\$187,096
<b>Total Headcounts</b>		1,666	1,511	1,772	1,649.67		<b>\$1,285,565</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Desert CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	63,686,664
II. Supplemental Allocation			21,188,837
III. Student Success Allocation			9,978,463
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	94,853,964
	2024-25 SCFF Calculated Revenue + COLA (B)		96,626,333
	Hold Harmless Revenue (C)		94,453,893
	Stability Protection Adjustment		1,772,369
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>96,626,333</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	42,122,650
Less Property Tax Excess			-
Student Enrollment Fees			3,140,410
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 9,422.04	x Rate: \$1,370.79
State General Fund Allocation			12,915,592
			35,513,742
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	34,809,643
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			704,099
	<b>Subtotal State General Fund Allocation</b>		<b>\$35,513,742</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$35,513,742</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$31,724,895</b>
	<b>Deferral Amount</b>		<b>\$3,788,847</b>
		<b>Available Revenue</b>	<b>\$ 93,692,394</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>96,626,333</b>
		3.0364% Revenue Deficit	\$ (2,933,939)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	7,547.80	8,819.38	-	934.40	-	9,753.78	8,706.99	-	8,706.99
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	645.40	823.89	-	(500.33)	-	323.56	323.56	-	323.56
CDCP	781.94	673.85	-	(282.36)	-	391.49	391.49	-	391.49
Noncredit	18.80	55.67	-	(55.67)	-	-	-	-	-
<b>Total FTES=&gt;&gt;&gt;</b>	<b>8,993.94</b>	<b>10,372.79</b>	<b>-</b>	<b>96.04</b>	<b>-</b>	<b>10,468.83</b>	<b>9,422.04</b>	<b>-</b>	<b>9,422.04</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$59,397,518	\$0	(\$1,138,127)	\$0	\$58,259,390			
	Change from PY to CY=>>>	(\$1,138,128)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
FTES Category				
Credit	\$47,158,739	\$ -	\$5,416.20	\$47,158,739
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	2,457,533	-	\$7,595.29	2,457,533
CDCP	2,973,481	-	\$7,595.29	2,973,481
Noncredit	-	-	\$4,567.26	-
<b>Total</b>	<b>\$52,589,753</b>	<b>\$0</b>		<b>\$52,589,753</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,753.78	9,753.78	-	\$ -
-	-	-	-
323.56	323.56	-	-
391.49	391.49	-	-
-	-	-	-
<b>10,468.83</b>	<b>10,468.83</b>	<b>-</b>	<b>\$ -</b>

**Total Value=>>>** \$58,259,390

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
FTES Category				
Credit	-	9,753.78	-	9,753.78
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	323.56	-	323.56
CDCP	-	391.49	-	391.49
Noncredit	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10,468.83</b>	<b>-</b>	<b>10,468.83</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	8,819.38	11.72
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	823.89	1.10
CDCP	0.13%	673.85	0.90
Noncredit	0.13%	55.67	0.07
<b>Total</b>		10,372.79	13.79
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			79,145

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	<b>Subtotal</b>				\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	\$2,589,753
							<b>Total Base Allocation</b>	<b>\$63,686,664</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	589	\$1,280.76	\$754,366
Pell Grant Recipients	1	5,989	1,280.76	7,670,451
Promise Grant Recipients	1	9,966	1,280.76	12,764,020
		<b>Totals</b>	16,544	<b>\$21,188,837</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	615	637	662	638.00	\$ 3,020.86	\$1,927,306
Associate Degrees	3	439	461	498	466.00	2,265.64	1,055,789
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	139	428	230	265.67	1,510.43	401,270
Transfer Level Math and English	2	128	125	153	135.33	1,510.43	204,411
Transfer to a Four Year University*	1.5	515	427	427	456.33	1,132.82	516,944
Nine or More CTE Units	1	1,851	2,149	2,721	2,240.33	755.21	1,691,931
Regional Living Wage	1	2,028	1,127	1,188	1,447.67	755.21	1,093,298
<b>All Students Subtotal</b>		5,715	5,354	5,879	5,649.33		\$6,890,949
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	421	431	487	446.33	\$ 1,142.95	\$510,138
Associate Degrees	4.5	304	321	347	324.00	857.22	277,738
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	80	285	160	175.00	571.48	100,008
Transfer Level Math and English	3	73	69	93	78.33	571.48	44,766
Transfer to a Four Year University*	2.25	321	250	250	273.67	428.61	117,296
Nine or More CTE Units	1.5	1,152	1,429	1,764	1,448.33	285.74	413,844
Regional Living Wage	1.5	999	555	582	712.00	285.74	203,446
<b>Pell Grant Recipients Subtotal</b>		3,350	3,340	3,683	3,457.67		\$1,667,236
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	529	534	566	543.00	\$ 761.97	\$413,749
Associate Degrees	3	376	403	436	405.00	571.48	231,448
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	106	359	195	220.00	380.98	83,817
Transfer Level Math and English	2	91	85	125	100.33	380.98	38,225
Transfer to a Four Year University*	1.5	419	315	315	349.67	285.74	99,913
Nine or More CTE Units	1	1,499	1,783	2,239	1,840.33	190.49	350,569
Regional Living Wage	1	1,522	793	875	1,063.33	190.49	202,557
<b>Promise Grant Recipients Subtotal</b>		4,542	4,272	4,751	4,521.67		\$1,420,278
<b>Total Headcounts</b>		13,607	12,966	14,313	13,628.67		<b>\$9,978,463</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**El Camino CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	104,918,139
II. Supplemental Allocation			32,418,510
III. Student Success Allocation			16,944,144
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	154,280,793
	2024-25 SCFF Calculated Revenue + COLA (B)		155,947,732
	Hold Harmless Revenue (C)		152,584,605
	Stability Protection Adjustment		1,666,939
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>155,947,732</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	50,447,773
Less Property Tax Excess			-
Student Enrollment Fees			7,728,488
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 17,420.30	x Rate: \$1,370.79
State General Fund Allocation			23,879,495
			69,156,816
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	67,640,409	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,516,407	
	<b>Subtotal State General Fund Allocation</b>	<b>\$69,156,816</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$69,156,816</b>	<b>Available Revenue \$ 151,212,572</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$61,778,697</b>	<b>2025-26 TCR (Max of A, B, or C) 155,947,732</b>
	<b>Deferral Amount</b>	<b>\$7,378,119</b>	<b>3.0364% Revenue Deficit \$ (4,735,160)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	15,400.11	17,596.28	-	(1,599.16)	-	15,997.12	16,331.17	-	16,331.17
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,080.91	808.25	-	(70.40)	-	737.85	737.85	-	737.85
CDCP	13.51	230.19	-	(104.95)	-	125.24	125.24	-	125.24
Noncredit	74.22	74.61	-	151.43	-	226.04	226.04	-	226.04
<b>Total FTES=&gt;&gt;&gt;</b>	<b>16,568.75</b>	<b>18,709.33</b>	<b>-</b>	<b>(1,623.08)</b>	<b>-</b>	<b>17,086.25</b>	<b>17,420.30</b>	<b>-</b>	<b>17,420.30</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$103,532,906</b>	<b>\$0</b>	<b>(\$9,301,577)</b>	<b>\$0</b>	<b>\$94,231,330</b>			
	Change from PY to CY=>>>	<b>(\$9,301,576)</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$88,452,805	\$ -	\$5,416.20	\$88,452,805
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	5,604,187	-	\$7,595.29	5,604,187
CDCP	951,234	-	\$7,595.29	951,234
Noncredit	1,032,384	-	\$4,567.26	1,032,384
<b>Total</b>	<b>\$96,040,610</b>	<b>\$0</b>		<b>\$96,040,610</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
15,997.12	15,997.12	-	\$ -
-	-	-	-
737.85	737.85	-	-
125.24	125.24	-	-
226.04	226.04	-	-
<b>17,086.25</b>	<b>17,086.25</b>	<b>-</b>	<b>\$ -</b>

**Total Value=>>>** \$94,231,330

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	15,997.12	-	15,997.12
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	737.85	-	737.85
CDCP	-	125.24	-	125.24
Noncredit	-	226.04	-	226.04
<b>Total</b>	<b>-</b>	<b>17,086.25</b>	<b>-</b>	<b>17,086.25</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	641.69	-	\$ 3,475,518
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(104.65)	-	(794,847)
CDCP	-	(226.29)	-	(1,718,739)
Noncredit	-	(25.89)	-	(118,246)
<b>Total</b>	-	284.86	-	\$ 843,686

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	17,596.28	23.39
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	808.25	1.07
CDCP	0.13%	230.19	0.31
Noncredit	0.13%	74.61	0.10
<b>Total</b>		18,709.33	24.87
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			137,954

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	\$0				
							Total Basic Allocation	\$8,877,529
							Total FTES Allocation	96,040,610
<b>Total Base Allocation</b>							<b>\$104,918,139</b>	

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	721	\$1,280.76	\$923,425
Pell Grant Recipients	1	8,656	1,280.76	11,086,229
Promise Grant Recipients	1	15,935	1,280.76	20,408,856
		<b>Totals</b>	25,312	<b>\$32,418,510</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	949	1,048	994	997.00	\$ 3,020.86	\$3,011,794
Associate Degrees	3	939	1,027	1,106	1,024.00	2,265.64	2,320,018
Baccalaureate Degrees	3	0	0	39	13.00	2,265.64	29,453
Credit Certificates	2	218	192	279	229.67	1,510.43	346,895
Transfer Level Math and English	2	980	918	970	956.00	1,510.43	1,443,969
Transfer to a Four Year University*	1.5	1,345	1,251	1,251	1,282.33	1,132.82	1,452,654
Nine or More CTE Units	1	2,711	3,071	3,460	3,080.67	755.21	2,326,563
Regional Living Wage	1	2,423	1,735	1,916	2,024.67	755.21	1,529,057
<b>All Students Subtotal</b>		9,565	9,242	10,015	9,607.33		\$12,460,403
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	517	568	570	551.67	\$ 1,142.95	\$630,529
Associate Degrees	4.5	510	564	656	576.67	857.22	494,327
Baccalaureate Degrees	4.5	0	0	23	7.67	857.22	6,572
Credit Certificates	3	126	120	117	121.00	571.48	69,149
Transfer Level Math and English	3	404	366	464	411.33	571.48	235,067
Transfer to a Four Year University*	2.25	650	567	567	594.67	428.61	254,879
Nine or More CTE Units	1.5	1,360	1,597	1,805	1,587.33	285.74	453,562
Regional Living Wage	1.5	935	556	668	719.67	285.74	205,636
<b>Pell Grant Recipients Subtotal</b>		4,502	4,338	4,870	4,570.00		\$2,349,721
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	703	759	730	730.67	\$ 761.97	\$556,745
Associate Degrees	3	703	757	814	758.00	571.48	433,179
Baccalaureate Degrees	3	0	0	34	11.33	571.48	6,477
Credit Certificates	2	164	156	171	163.67	380.98	62,354
Transfer Level Math and English	2	536	526	589	550.33	380.98	209,668
Transfer to a Four Year University*	1.5	862	794	794	816.67	285.74	233,353
Nine or More CTE Units	1	1,906	2,168	2,389	2,154.33	190.49	410,384
Regional Living Wage	1	1,441	959	1,094	1,164.67	190.49	221,860
<b>Promise Grant Recipients Subtotal</b>		6,315	6,119	6,615	6,349.67		\$2,134,020
<b>Total Headcounts</b>		20,382	19,699	21,500	20,527.00		<b>\$16,944,144</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Feather River CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	18,694,705
II. Supplemental Allocation			3,150,661
III. Student Success Allocation			1,655,744
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	23,501,110
	2024-25 SCFF Calculated Revenue + COLA (B)		23,341,708
	Hold Harmless Revenue (C)		22,816,919
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>23,501,110</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	9,768,280
Less Property Tax Excess			-
Student Enrollment Fees			544,271
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,717.73	x Rate: \$1,370.79
State General Fund Allocation			2,354,643
			10,120,334
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	9,995,560
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			124,774
	<b>Subtotal State General Fund Allocation</b>		<b>\$10,120,334</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$10,120,334</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$9,040,628</b>
	<b>Deferral Amount</b>		<b>\$1,079,706</b>
		<b>Available Revenue</b>	<b>\$ 22,787,528</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>23,501,110</b>
		3.0364% Revenue Deficit	\$ (713,582)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	1,342.53	1,363.57	-	-	68.53	1,432.10	1,379.40	9.06	1,388.46
Incarcerated Credit	251.72	251.55	-	-	18.45	270.00	270.00	-	270.00
Special Admit Credit	64.28	78.14	-	-	(52.63)	25.51	25.51	-	25.51
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	46.18	58.19	-	-	(24.43)	33.76	33.76	-	33.76
<b>Total FTES=&gt;&gt;&gt;</b>	1,704.71	1,751.45	-	-	9.92	1,761.37	1,708.67	9.06	1,717.73
<b>Total Values=&gt;&gt;&gt;</b>		\$10,155,223	\$0	\$0	\$0	\$10,155,223			
Change from PY to CY=>>>		\$143,732							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$7,471,099	\$ 49,087	\$5,416.20	\$7,520,186
Incarcerated Credit	2,050,729	-	\$7,595.29	2,050,729
Special Admit Credit	193,756	-	\$7,595.29	193,756
CDCP	-	-	\$7,595.29	-
Noncredit	154,191	-	\$4,567.26	154,191
<b>Total</b>	\$9,869,775	\$49,087		\$9,918,862

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
1,458.64	1,441.17	17.47	\$ 94,645
270.00	270.00	-	-
25.51	25.51	(0.00)	-
-	-	-	-
33.76	33.76	-	-
1,787.91	1,770.44	17.47	\$ 94,645

Total Value=>>> \$10,298,955

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	1,458.64	-	1,458.64
Incarcerated Credit	-	270.00	-	270.00
Special Admit Credit	-	25.51	-	25.51
CDCP	-	-	-	-
Noncredit	-	33.76	-	33.76
<b>Total</b>	-	1,787.91	-	1,787.91

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.41%	1,363.57	5.53
Incarcerated Credit	0.41%	251.55	1.02
Special Admit Credit	0.41%	78.14	0.32
CDCP	0.41%	-	-
Noncredit	0.41%	58.19	0.24
<b>Total</b>		1,751.45	7.11

Total Growth FTES Value =>>> \$ 41,316

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$8,775,843
							Total FTES Allocation
							\$9,918,862
							<b>Total Base Allocation</b>
							<b>\$18,694,705</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	35	\$1,280.76	\$44,826
Pell Grant Recipients	1	387	1,280.76	495,653
Promise Grant Recipients	1	2,038	1,280.76	2,610,182
		<b>Totals</b>	<b>2,460</b>	<b>\$3,150,661</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	81	67	81	76.33	\$ 3,020.86	\$230,592
Associate Degrees	3	121	109	100	110.00	2,265.64	249,221
Baccalaureate Degrees	3	9	3	4	5.33	2,265.64	12,083
Credit Certificates	2	4	3	2	3.00	1,510.43	4,531
Transfer Level Math and English	2	62	61	102	75.00	1,510.43	113,282
Transfer to a Four Year University*	1.5	91	96	96	94.33	1,132.82	106,863
Nine or More CTE Units	1	336	625	497	486.00	755.21	367,034
Regional Living Wage	1	250	261	351	287.33	755.21	216,998
<b>All Students Subtotal</b>		<b>954</b>	<b>1,225</b>	<b>1,233</b>	<b>1,137.33</b>		<b>\$1,300,604</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	20	15	16	17.00	\$ 1,142.95	\$19,430
Associate Degrees	4.5	45	54	51	50.00	857.22	42,861
Baccalaureate Degrees	4.5	4	0	2	2.00	857.22	1,714
Credit Certificates	3	1	2	0	1.00	571.48	571
Transfer Level Math and English	3	25	28	42	31.67	571.48	18,097
Transfer to a Four Year University*	2.25	30	33	33	32.00	428.61	13,715
Nine or More CTE Units	1.5	81	109	139	109.67	285.74	31,336
Regional Living Wage	1.5	18	23	32	24.33	285.74	6,953
<b>Pell Grant Recipients Subtotal</b>		<b>224</b>	<b>264</b>	<b>315</b>	<b>267.67</b>		<b>\$134,677</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	65	54	69	62.67	\$ 761.97	\$47,750
Associate Degrees	3	80	76	66	74.00	571.48	42,289
Baccalaureate Degrees	3	6	1	4	3.67	571.48	2,095
Credit Certificates	2	3	2	1	2.00	380.98	762
Transfer Level Math and English	2	21	32	36	29.67	380.98	11,303
Transfer to a Four Year University*	1.5	64	43	43	50.00	285.74	14,287
Nine or More CTE Units	1	233	498	376	369.00	190.49	70,292
Regional Living Wage	1	161	119	219	166.33	190.49	31,685
<b>Promise Grant Recipients Subtotal</b>		<b>633</b>	<b>825</b>	<b>814</b>	<b>757.33</b>		<b>\$220,463</b>
<b>Total Headcounts</b>		<b>1,811</b>	<b>2,314</b>	<b>2,362</b>	<b>2,162.33</b>		<b>\$1,655,744</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Foothill-DeAnza CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	143,606,105
II. Supplemental Allocation			22,979,335
III. Student Success Allocation			24,834,268
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	191,419,708
	2024-25 SCFF Calculated Revenue + COLA (B)		186,043,776
	Hold Harmless Revenue (C)		192,112,459
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		692,751
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>192,112,459</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	179,958,421
Less Property Tax Excess			(10,392,830)
Student Enrollment Fees			18,194,624
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 22,458.13	x Rate: \$100.00
State General Fund Allocation			2,106,431
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,106,431
	<b>Subtotal State General Fund Allocation</b>		<b>\$2,106,431</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$2,106,431</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$1,881,703</b>
	<b>Deferral Amount</b>		<b>\$224,728</b>
		Available Revenue	\$ 192,112,459
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>192,112,459</b>
		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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	19,446.15	20,710.90	(28.10)	-	-	20,682.80	20,279.95	-	20,279.95
Incarcerated Credit	15.51	-	-	-	-	-	-	-	-
Special Admit Credit	1,554.81	1,453.25	238.73	-	-	1,691.98	1,691.98	36.31	1,728.29
CDCP	386.20	453.45	(7.92)	-	-	445.53	445.53	-	445.53
Noncredit	199.95	125.75	(121.39)	-	-	4.36	4.36	-	4.36
<b>Total FTES=&gt;&gt;&gt;</b>	<b>21,602.62</b>	<b>22,743.35</b>	<b>81.32</b>	<b>-</b>	<b>-</b>	<b>22,824.67</b>	<b>22,421.82</b>	<b>36.31</b>	<b>22,458.13</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$127,820,464	\$1,055,303	\$0	\$0	\$128,875,768			
Change from PY to CY=>>>		\$2,634,842							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$110,360,738	\$ -	\$5,441.86	\$110,360,738
Incarcerated Credit	-	-	\$7,635.39	-
Special Admit Credit	12,918,931	277,230	\$7,635.39	13,196,161
CDCP	3,383,931	-	\$7,595.29	3,383,931
Noncredit	19,913	-	\$4,567.26	19,913
<b>Total</b>	<b>\$126,683,513</b>	<b>\$277,230</b>		<b>\$126,960,743</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
20,682.80	20,682.80	-	\$ -
-	-	-	-
1,898.85	1,728.29	170.56	1,302,308
445.53	445.53	-	-
4.36	4.36	-	-
<b>23,031.54</b>	<b>22,860.98</b>	<b>170.56</b>	<b>\$ 1,302,308</b>

Total Value=>>> \$130,455,306

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	20,682.80	-	20,682.80
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,898.85	-	1,898.85
CDCP	-	445.53	-	445.53
Noncredit	-	4.36	-	4.36
<b>Total</b>	<b>-</b>	<b>23,031.54</b>	<b>-</b>	<b>23,031.54</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	982.01	-	-	\$ 5,343,965
Incarcerated Credit	(15.09)	-	-	(115,218)
Special Admit Credit	(381.32)	-	-	(2,911,529)
CDCP	(167.78)	-	-	(1,274,338)
Noncredit	2.72	-	-	12,423
<b>Total</b>	<b>420.54</b>	<b>-</b>	<b>-</b>	<b>\$ 1,055,303</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	20,710.90	27.53
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,453.25	1.93
CDCP	0.13%	453.45	0.60
Noncredit	0.13%	125.75	0.17
<b>Total</b>		<b>22,743.35</b>	<b>30.23</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>170,317</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$14,425,980</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$2,219,382</b>

Total Basic Allocation	\$16,645,362
Total FTES Allocation	126,960,743
<b>Total Base Allocation</b>	<b>\$143,606,105</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	860	\$1,280.76	\$1,101,451
Pell Grant Recipients	1	5,724	1,280.76	7,331,051
Promise Grant Recipients	1	11,358	1,280.76	14,546,833
		<b>Totals</b>	<b>17,942</b>	<b>\$22,979,335</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,396	1,415	1,535	1,448.67	\$ 3,020.86	\$4,376,214
Associate Degrees	3	909	886	945	913.33	2,265.64	2,069,286
Baccalaureate Degrees	3	54	59	50	54.33	2,265.64	123,100
Credit Certificates	2	558	568	604	576.67	1,510.43	871,014
Transfer Level Math and English	2	2,133	2,195	2,353	2,227.00	1,510.43	3,363,723
Transfer to a Four Year University*	1.5	2,177	2,161	2,161	2,166.33	1,132.82	2,454,068
Nine or More CTE Units	1	5,224	5,611	5,978	5,604.33	755.21	4,232,471
Regional Living Wage	1	4,687	3,563	4,055	4,101.67	755.21	3,097,636
<b>All Students Subtotal</b>		<b>17,138</b>	<b>16,458</b>	<b>17,681</b>	<b>17,092.33</b>		<b>\$20,587,512</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	535	519	570	541.33	\$ 1,142.95	\$618,719
Associate Degrees	4.5	353	294	364	337.00	857.22	288,882
Baccalaureate Degrees	4.5	8	14	12	11.33	857.22	9,715
Credit Certificates	3	83	92	86	87.00	571.48	49,718
Transfer Level Math and English	3	504	516	646	555.33	571.48	317,360
Transfer to a Four Year University*	2.25	641	652	652	648.33	428.61	277,881
Nine or More CTE Units	1.5	1,184	1,213	1,353	1,250.00	285.74	357,173
Regional Living Wage	1.5	570	381	482	477.67	285.74	136,488
<b>Pell Grant Recipients Subtotal</b>		<b>3,878</b>	<b>3,681</b>	<b>4,165</b>	<b>3,908.00</b>		<b>\$2,055,936</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	829	788	805	807.33	\$ 761.97	\$615,163
Associate Degrees	3	565	501	549	538.33	571.48	307,645
Baccalaureate Degrees	3	24	28	25	25.67	571.48	14,668
Credit Certificates	2	138	143	136	139.00	380.98	52,957
Transfer Level Math and English	2	794	817	831	814.00	380.98	310,121
Transfer to a Four Year University*	1.5	1,007	996	996	999.67	285.74	285,643
Nine or More CTE Units	1	2,047	2,056	2,108	2,070.33	190.49	394,383
Regional Living Wage	1	1,267	871	1,173	1,103.67	190.49	210,240
<b>Promise Grant Recipients Subtotal</b>		<b>6,671</b>	<b>6,200</b>	<b>6,623</b>	<b>6,498.00</b>		<b>\$2,190,820</b>
<b>Total Headcounts</b>		<b>27,687</b>	<b>26,339</b>	<b>28,469</b>	<b>27,498.33</b>		<b>\$24,834,268</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Gavilan Joint CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	38,343,446
II. Supplemental Allocation			5,771,089
III. Student Success Allocation			4,828,613
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	48,943,148
	2024-25 SCFF Calculated Revenue + COLA (B)		49,118,457
	Hold Harmless Revenue (C)		48,014,132
	Stability Protection Adjustment		175,309
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>49,118,457</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	25,275,202
Less Property Tax Excess			-
Student Enrollment Fees			2,408,289
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 5,193.92	x Rate: \$1,370.79
State General Fund Allocation			7,119,752
			12,823,793
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		12,464,539
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			359,254
	<b>Subtotal State General Fund Allocation</b>		<b>\$12,823,793</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$12,823,793</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$11,455,664</b>
	<b>Deferral Amount</b>		<b>\$1,368,129</b>
		<b>Available Revenue</b>	<b>\$ 47,627,036</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>49,118,457</b>
		3.0364% Revenue Deficit	\$ (1,491,421)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	4,073.27	4,073.27	-	-	-	4,073.27	4,073.27	-	4,073.27
Incarcerated Credit	2.91	2.82	-	-	-	2.82	2.82	3.09	5.91
Special Admit Credit	381.72	388.93	-	-	-	388.93	388.93	14.98	403.90
CDCP	273.08	358.07	-	-	18.48	376.55	376.55	2.16	378.71
Noncredit	341.97	362.87	-	-	(30.74)	332.13	332.13	-	332.13
<b>Total FTES=&gt;&gt;&gt;</b>	<b>5,072.95</b>	<b>5,185.96</b>	<b>-</b>	<b>-</b>	<b>(12.26)</b>	<b>5,173.70</b>	<b>5,173.70</b>	<b>20.22</b>	<b>5,193.92</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$29,414,013	\$0	\$0	\$0	\$29,414,013			
Change from PY to CY=>>>		\$1,387,864							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$22,061,625	\$ -	\$5,416.20	\$22,061,625
Incarcerated Credit	21,419	23,469	\$7,595.29	44,888
Special Admit Credit	2,954,000	113,752	\$7,595.29	3,067,752
CDCP	2,860,044	16,369	\$7,595.29	2,876,413
Noncredit	1,516,925	-	\$4,567.26	1,516,925
<b>Total</b>	<b>\$29,414,013</b>	<b>\$153,590</b>		<b>\$29,567,603</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
4,292.59	4,073.27	219.32	\$ 1,187,880
5.91	5.91	-	-
410.01	403.90	6.11	46,394
378.71	378.71	-	-
332.13	332.13	-	-
<b>5,419.35</b>	<b>5,193.92</b>	<b>225.43</b>	<b>\$ 1,234,274</b>

Total Value=>>> \$30,801,877

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	4,292.59	-	4,292.59
Incarcerated Credit	-	5.91	-	5.91
Special Admit Credit	-	410.01	-	410.01
CDCP	-	378.71	-	378.71
Noncredit	-	332.13	-	332.13
<b>Total</b>	<b>-</b>	<b>5,419.35</b>	<b>-</b>	<b>5,419.35</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.18%	4,073.27	7.22
Incarcerated Credit	0.18%	2.82	0.00
Special Admit Credit	0.18%	388.93	0.69
CDCP	0.18%	358.07	0.63
Noncredit	0.18%	362.87	0.64
<b>Total</b>		5,185.96	9.19
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			52,261

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,775,843	<b>Subtotal</b>				\$0
							Total Basic Allocation	\$8,775,843
							Total FTES Allocation	29,567,603
							<b>Total Base Allocation</b>	<b>\$38,343,446</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	129	\$1,280.76	\$165,218
Pell Grant Recipients	1	1,593	1,280.76	2,040,245
Promise Grant Recipients	1	2,784	1,280.76	3,565,626
		<b>Totals</b>	4,506	<b>\$5,771,089</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	211	233	266	236.67	\$ 3,020.86	\$714,936
Associate Degrees	3	241	318	308	289.00	2,265.64	654,771
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	138	178	200	172.00	1,510.43	259,794
Transfer Level Math and English	2	189	210	217	205.33	1,510.43	310,141
Transfer to a Four Year University*	1.5	284	184	184	217.33	1,132.82	246,200
Nine or More CTE Units	1	621	786	850	752.33	755.21	568,173
Regional Living Wage	1	1,318	1,196	1,647	1,387.00	755.21	1,047,482
<b>All Students Subtotal</b>		3,002	3,105	3,672	3,259.67		\$3,801,497
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	114	121	141	125.33	\$ 1,142.95	\$143,250
Associate Degrees	4.5	122	166	162	150.00	857.22	128,582
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	75	87	95	85.67	571.48	48,957
Transfer Level Math and English	3	69	90	89	82.67	571.48	47,242
Transfer to a Four Year University*	2.25	115	75	75	88.33	428.61	37,860
Nine or More CTE Units	1.5	235	293	318	282.00	285.74	80,578
Regional Living Wage	1.5	237	136	201	191.33	285.74	54,671
<b>Pell Grant Recipients Subtotal</b>		967	968	1,081	1,005.33		\$541,140
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	145	161	186	164.00	\$ 761.97	\$124,963
Associate Degrees	3	156	221	215	197.33	571.48	112,771
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	105	114	120	113.00	380.98	43,051
Transfer Level Math and English	2	95	124	110	109.67	380.98	41,781
Transfer to a Four Year University*	1.5	161	91	91	114.33	285.74	32,669
Nine or More CTE Units	1	318	424	440	394.00	190.49	75,054
Regional Living Wage	1	337	210	330	292.33	190.49	55,687
<b>Promise Grant Recipients Subtotal</b>		1,317	1,345	1,492	1,384.67		\$485,976
<b>Total Headcounts</b>		5,286	5,418	6,245	5,649.67		<b>\$4,828,613</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Glendale CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	87,379,086
II. Supplemental Allocation			21,187,556
III. Student Success Allocation			9,628,268
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	118,194,910
	2024-25 SCFF Calculated Revenue + COLA (B)		126,296,527
	Hold Harmless Revenue (C)		123,457,016
	Stability Protection Adjustment		8,101,617
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>126,296,527</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	30,246,419
Less Property Tax Excess			-
Student Enrollment Fees			3,016,007
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 13,609.75	x Rate: \$1,370.79
State General Fund Allocation			18,656,045
			70,543,218
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	69,453,934
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,089,284
	<b>Subtotal State General Fund Allocation</b>		<b>\$70,543,218</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$70,543,218</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$63,017,188</b>
	<b>Deferral Amount</b>		<b>\$7,526,030</b>
		<b>Available Revenue</b>	<b>\$ 122,461,689</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>126,296,527</b>
		3.0364% Revenue Deficit	\$ (3,834,838)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,245.86	9,445.25	-	1,662.57	-	11,107.82	9,932.98	-	9,932.98
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	253.43	421.65	-	(271.65)	-	150.00	150.00	-	150.00
CDCP	2,991.68	3,472.98	-	(1,743.72)	-	1,729.26	1,729.26	-	1,729.26
Noncredit	993.10	531.66	-	1,265.85	-	1,797.51	1,797.51	-	1,797.51
<b>Total FTES=&gt;&gt;&gt;</b>	13,484.07	13,871.54	-	913.05	-	14,784.59	13,609.75	-	13,609.75
<b>Total Values=&gt;&gt;&gt;</b>		\$83,166,413	\$0	(\$521,062)	\$0	\$82,645,352			
Change from PY to CY=>>>		(\$521,061)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$53,798,944	\$ -	\$5,416.20	\$53,798,944
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	1,139,294	-	\$7,595.29	1,139,294
CDCP	13,134,236	-	\$7,595.29	13,134,236
Noncredit	8,209,701	-	\$4,567.26	8,209,701
<b>Total</b>	\$76,282,175	\$0		\$76,282,175

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
11,107.82	11,107.82	-	\$ -
-	-	-	-
150.00	150.00	-	-
1,729.26	1,729.26	-	-
1,797.51	1,797.51	-	-
14,784.59	14,784.59	-	\$ -

**Total Value=>>>** \$82,645,352

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	11,107.82	-	11,107.82
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	150.00	-	150.00
CDCP	-	1,729.26	-	1,729.26
Noncredit	-	1,797.51	-	1,797.51
<b>Total</b>	-	14,784.59	-	14,784.59

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.79%	9,445.25	74.49
Incarcerated Credit	0.79%	-	-
Special Admit Credit	0.79%	421.65	3.33
CDCP	0.79%	3,472.98	27.39
Noncredit	0.79%	531.66	4.19
<b>Total</b>		13,871.54	109.40
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			657,577

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<u>Single College Districts</u>				<u>State Approved Centers</u>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<u>Grandparented Centers</u>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	1	2,219,382	
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$8,877,529	\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	76,282,175
							<b>Total Base Allocation</b>	<b>\$87,379,086</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	353	\$1,280.76	\$452,107
Pell Grant Recipients	1	6,601	1,280.76	8,454,274
Promise Grant Recipients	1	9,589	1,280.76	12,281,175
		<b>Totals</b>	16,543	<b>\$21,187,556</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	538	546	501	528.33	\$ 3,020.86	\$1,596,019
Associate Degrees	3	383	337	407	375.67	2,265.64	851,126
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	160	164	119	147.67	1,510.43	223,040
Transfer Level Math and English	2	499	533	532	521.33	1,510.43	787,437
Transfer to a Four Year University*	1.5	831	736	736	767.67	1,132.82	869,629
Nine or More CTE Units	1	2,124	2,304	2,669	2,365.67	755.21	1,786,585
Regional Living Wage	1	1,383	851	1,040	1,091.33	755.21	824,190
<b>All Students Subtotal</b>		5,918	5,471	6,004	5,797.67		\$6,938,026
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	328	326	303	319.00	\$ 1,142.95	\$364,602
Associate Degrees	4.5	227	179	233	213.00	857.22	182,587
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	75	72	59	68.67	571.48	39,241
Transfer Level Math and English	3	224	245	262	243.67	571.48	139,250
Transfer to a Four Year University*	2.25	445	390	390	408.33	428.61	175,015
Nine or More CTE Units	1.5	1,315	1,477	1,813	1,535.00	285.74	438,608
Regional Living Wage	1.5	432	249	300	327.00	285.74	93,436
<b>Pell Grant Recipients Subtotal</b>		3,046	2,938	3,360	3,114.67		\$1,432,739
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	406	417	386	403.00	\$ 761.97	\$307,074
Associate Degrees	3	297	251	310	286.00	571.48	163,442
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	106	98	80	94.67	380.98	36,067
Transfer Level Math and English	2	289	359	378	342.00	380.98	130,297
Transfer to a Four Year University*	1.5	602	498	498	532.67	285.74	152,203
Nine or More CTE Units	1	1,634	1,834	2,184	1,884.00	190.49	358,887
Regional Living Wage	1	763	430	532	575.00	190.49	109,533
<b>Promise Grant Recipients Subtotal</b>		4,097	3,887	4,368	4,117.33		\$1,257,503
<b>Total Headcounts</b>		13,061	12,296	13,732	13,029.67		<b>\$9,628,268</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Grossmont-Cuyamaca CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	106,657,851
II. Supplemental Allocation			27,766,802
III. Student Success Allocation			14,420,643
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	148,845,296
	2024-25 SCFF Calculated Revenue + COLA (B)		148,004,536
	Hold Harmless Revenue (C)		144,676,966
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>148,845,296</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	64,846,737
Less Property Tax Excess			-
Student Enrollment Fees			5,390,000
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 16,658.29	x Rate: \$1,370.79
State General Fund Allocation			22,834,942
			51,254,114
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		49,795,021
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,459,093
	<b>Subtotal State General Fund Allocation</b>		<b>\$51,254,114</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$51,254,114</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$45,785,977</b>
	<b>Deferral Amount</b>		<b>\$5,468,137</b>
		<b>Available Revenue</b>	<b>\$ 144,325,793</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>148,845,296</b>
	3.0364%	Revenue Deficit	\$ (4,519,503)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	15,290.31	15,714.41	82.98	-	-	15,797.39	15,600.70	49.64	15,650.34
Incarcerated Credit	3.80	2.38	0.66	-	-	3.04	3.04	-	3.04
Special Admit Credit	783.75	875.90	51.50	-	-	927.40	927.40	-	927.40
CDCP	20.51	22.71	(7.65)	-	-	15.06	15.06	-	15.06
Noncredit	30.63	68.06	(5.61)	-	-	62.45	62.45	-	62.45
<b>Total FTES=&gt;&gt;&gt;</b>	<b>16,129.00</b>	<b>16,683.46</b>	<b>121.88</b>	<b>-</b>	<b>-</b>	<b>16,805.34</b>	<b>16,608.65</b>	<b>49.64</b>	<b>16,658.29</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$92,266,443</b>	<b>\$761,896</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,028,338</b>			
Change from PY to CY=>>>		<b>\$2,807,848</b>							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$84,496,460	\$ 268,836	\$5,416.20	\$84,765,296
Incarcerated Credit	23,090	-	\$7,595.29	23,090
Special Admit Credit	7,043,874	-	\$7,595.29	7,043,874
CDCP	114,385	-	\$7,595.29	114,385
Noncredit	285,226	-	\$4,567.26	285,226
<b>Total</b>	<b>\$91,963,035</b>	<b>\$268,836</b>		<b>\$92,231,871</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
16,175.14	15,847.03	328.11	\$ 1,777,117
3.04	3.04	-	-
927.40	927.40	-	-
15.06	15.06	-	-
62.45	62.45	-	-
<b>17,183.09</b>	<b>16,854.98</b>	<b>328.11</b>	<b>\$ 1,777,117</b>

Total Value=>>> \$95,074,291

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	16,175.14	-	16,175.14
Incarcerated Credit	-	3.04	-	3.04
Special Admit Credit	-	927.40	-	927.40
CDCP	-	15.06	-	15.06
Noncredit	-	62.45	-	62.45
<b>Total</b>	<b>-</b>	<b>17,183.09</b>	<b>-</b>	<b>17,183.09</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	948.77	-	\$ 5,138,724
Incarcerated Credit	-	3.75	-	28,482
Special Admit Credit	-	(525.90)	-	(3,994,364)
CDCP	-	(22.71)	-	(172,489)
Noncredit	-	(52.21)	-	(238,457)
<b>Total</b>	-	351.70	-	\$ 761,896

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	15,714.41	20.89
Incarcerated Credit	0.13%	2.38	0.00
Special Admit Credit	0.13%	875.90	1.16
CDCP	0.13%	22.71	0.03
Noncredit	0.13%	68.06	0.09
<b>Total</b>		16,683.46	22.17
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			122,942

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$14,425,980

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$0

Total Basic Allocation	\$14,425,980
Total FTES Allocation	92,231,871
<b>Total Base Allocation</b>	<b>\$106,657,851</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	721	\$1,280.76	\$923,425
Pell Grant Recipients	1	7,678	1,280.76	9,833,649
Promise Grant Recipients	1	13,281	1,280.76	17,009,728
		<b>Totals</b>		<b>\$27,766,802</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	916	983	1,056	985.00	\$ 3,020.86	\$2,975,543
Associate Degrees	3	930	876	940	915.33	2,265.64	2,073,818
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	77	63	93	77.67	1,510.43	117,310
Transfer Level Math and English	2	963	956	1,053	990.67	1,510.43	1,496,331
Transfer to a Four Year University*	1.5	1,002	993	993	996.00	1,132.82	1,128,290
Nine or More CTE Units	1	1,977	2,201	2,463	2,213.67	755.21	1,671,792
Regional Living Wage	1	1,939	1,179	1,325	1,481.00	755.21	1,118,472
<b>All Students Subtotal</b>		7,804	7,251	7,923	7,659.33		\$10,581,556
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	514	552	577	547.67	\$ 1,142.95	\$625,958
Associate Degrees	4.5	528	462	485	491.67	857.22	421,464
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	37	30	44	37.00	571.48	21,145
Transfer Level Math and English	3	422	450	553	475.00	571.48	271,451
Transfer to a Four Year University*	2.25	470	458	458	462.00	428.61	198,017
Nine or More CTE Units	1.5	932	1,095	1,256	1,094.33	285.74	312,693
Regional Living Wage	1.5	652	308	408	456.00	285.74	130,297
<b>Pell Grant Recipients Subtotal</b>		3,555	3,355	3,781	3,563.67		\$1,981,025
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	684	732	766	727.33	\$ 761.97	\$554,206
Associate Degrees	3	728	666	701	698.33	571.48	399,081
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	54	40	61	51.67	380.98	19,684
Transfer Level Math and English	2	594	619	689	634.00	380.98	241,544
Transfer to a Four Year University*	1.5	668	626	626	640.00	285.74	182,873
Nine or More CTE Units	1	1,407	1,545	1,736	1,562.67	190.49	297,676
Regional Living Wage	1	1,202	628	737	855.67	190.49	162,998
<b>Promise Grant Recipients Subtotal</b>		5,337	4,856	5,316	5,169.67		\$1,858,062
<b>Total Headcounts</b>		16,696	15,462	17,020	16,392.67		<b>\$14,420,643</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Hartnell CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	50,635,007
II. Supplemental Allocation			14,992,537
III. Student Success Allocation			8,132,537
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	73,760,081
	2024-25 SCFF Calculated Revenue + COLA (B)		73,491,033
	Hold Harmless Revenue (C)		71,838,742
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>73,760,081</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	33,727,190
Less Property Tax Excess			-
Student Enrollment Fees			1,555,858
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,824.96	x Rate: \$1,370.79
State General Fund Allocation			10,726,338
			25,511,061
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	24,943,702	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		567,359	
	<b>Subtotal State General Fund Allocation</b>	<b>\$25,511,061</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$25,511,061</b>	<b>Available Revenue \$ 71,520,447</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$22,789,368</b>	<b>2025-26 TCR (Max of A, B, or C) 73,760,081</b>
	<b>Deferral Amount</b>	<b>\$2,721,693</b>	<b>3.0364% Revenue Deficit \$ (2,239,634)</b>

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	7,044.61	7,447.11	-	(23.03)	-	7,424.08	7,305.27	-	7,305.27
Incarcerated Credit	178.86	180.70	-	(70.81)	-	109.89	109.89	-	109.89
Special Admit Credit	192.05	315.59	-	34.52	-	350.11	350.11	-	350.11
CDCP	44.76	55.98	-	(26.65)	-	29.33	29.33	-	29.33
Noncredit	20.86	42.06	-	(11.70)	-	30.36	30.36	-	30.36
<b>Total FTES=&gt;&gt;&gt;</b>	<b>7,481.14</b>	<b>8,041.44</b>	<b>-</b>	<b>(97.67)</b>	<b>-</b>	<b>7,943.77</b>	<b>7,824.96</b>	<b>-</b>	<b>7,824.96</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$44,721,755	\$0	(\$656,224)	\$0	\$44,065,534			
Change from PY to CY=>>>		(\$656,221)							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$39,566,751	\$ -	\$5,416.20	\$39,566,751
Incarcerated Credit	834,647	-	\$7,595.29	834,647
Special Admit Credit	2,659,188	-	\$7,595.29	2,659,188
CDCP	222,770	-	\$7,595.29	222,770
Noncredit	138,662	-	\$4,567.26	138,662
<b>Total</b>	<b>\$43,422,018</b>	<b>\$0</b>		<b>\$43,422,018</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
7,424.08	7,424.08	-	\$ -
109.89	109.89	-	-
350.11	350.11	-	-
29.33	29.33	-	-
30.36	30.36	-	-
<b>7,943.77</b>	<b>7,943.77</b>	<b>-</b>	<b>\$ -</b>

**Total Value=>>>** \$44,065,534

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	-	7,424.08	-	7,424.08
Incarcerated Credit	-	109.89	-	109.89
Special Admit Credit	-	350.11	-	350.11
CDCP	-	29.33	-	29.33
Noncredit	-	30.36	-	30.36
<b>Total</b>	<b>-</b>	<b>7,943.77</b>	<b>-</b>	<b>7,943.77</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.87%	7,447.11	139.58
Incarcerated Credit	1.87%	180.70	3.39
Special Admit Credit	1.87%	315.59	5.92
CDCP	1.87%	55.98	1.05
Noncredit	1.87%	42.06	0.79
<b>Total</b>		8,041.44	150.72
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			840,337

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	1	554,846	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$554,846	
							Total Basic Allocation	\$7,212,989
							Total FTES Allocation	43,422,018
							<b>Total Base Allocation</b>	<b>\$50,635,007</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	407	\$1,280.76	\$521,268
Pell Grant Recipients	1	3,784	1,280.76	4,846,383
Promise Grant Recipients	1	7,515	1,280.76	9,624,886
		<b>Totals</b>	<b>11,706</b>	<b>\$14,992,537</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	492	542	592	542.00	\$ 3,020.86	\$1,637,304
Associate Degrees	3	291	346	431	356.00	2,265.64	806,569
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	40	24	48	37.33	1,510.43	56,389
Transfer Level Math and English	2	619	728	709	685.33	1,510.43	1,035,147
Transfer to a Four Year University*	1.5	480	473	473	475.33	1,132.82	538,468
Nine or More CTE Units	1	1,014	1,129	1,172	1,105.00	755.21	834,512
Regional Living Wage	1	1,640	696	1,117	1,151.00	755.21	869,251
<b>All Students Subtotal</b>		<b>4,576</b>	<b>3,938</b>	<b>4,542</b>	<b>4,352.00</b>		<b>\$5,777,640</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	299	362	407	356.00	\$ 1,142.95	\$406,891
Associate Degrees	4.5	177	209	271	219.00	857.22	187,730
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	20	18	35	24.33	571.48	13,906
Transfer Level Math and English	3	345	414	457	405.33	571.48	231,639
Transfer to a Four Year University*	2.25	258	260	260	259.33	428.61	111,152
Nine or More CTE Units	1.5	567	647	723	645.67	285.74	184,492
Regional Living Wage	1.5	423	192	222	279.00	285.74	79,721
<b>Pell Grant Recipients Subtotal</b>		<b>2,089</b>	<b>2,102</b>	<b>2,375</b>	<b>2,188.67</b>		<b>\$1,215,531</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	421	477	542	480.00	\$ 761.97	\$365,745
Associate Degrees	3	253	303	364	306.67	571.48	175,253
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	30	21	42	31.00	380.98	11,811
Transfer Level Math and English	2	484	582	616	560.67	380.98	213,605
Transfer to a Four Year University*	1.5	375	357	357	363.00	285.74	103,723
Nine or More CTE Units	1	832	962	1,014	936.00	190.49	178,301
Regional Living Wage	1	755	317	360	477.33	190.49	90,928
<b>Promise Grant Recipients Subtotal</b>		<b>3,150</b>	<b>3,019</b>	<b>3,295</b>	<b>3,154.67</b>		<b>\$1,139,366</b>
<b>Total Headcounts</b>		<b>9,815</b>	<b>9,059</b>	<b>10,212</b>	<b>9,695.33</b>		<b>\$8,132,537</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Imperial CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	48,366,592
II. Supplemental Allocation			16,863,721
III. Student Success Allocation			9,154,492
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	74,384,805
	2024-25 SCFF Calculated Revenue + COLA (B)		74,252,428
	Hold Harmless Revenue (C)		72,583,019
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>74,384,805</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	8,153,350
Less Property Tax Excess			-
Student Enrollment Fees			1,193,223
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,598.70	x Rate: \$1,370.79
State General Fund Allocation			10,416,191
			52,363,439
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		51,833,853
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			529,586
	<b>Subtotal State General Fund Allocation</b>		<b>\$52,363,439</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$52,363,439</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$46,776,952</b>
	<b>Deferral Amount</b>		<b>\$5,586,487</b>
		<b>Available Revenue</b>	<b>\$ 72,126,203</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>74,384,805</b>
		3.0364% Revenue Deficit	\$ (2,258,602)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	7,076.05	7,115.10	-	-	327.63	7,442.73	7,211.29	107.54	7,318.83
Incarcerated Credit	145.05	211.36	-	-	(105.84)	105.52	105.52	-	105.52
Special Admit Credit	139.43	169.96	-	-	(61.88)	108.08	108.08	-	108.08
CDCP	91.40	124.03	-	-	(76.74)	47.29	47.29	-	47.29
Noncredit	33.38	0.97	-	-	18.01	18.98	18.98	-	18.98
<b>Total FTES=&gt;&gt;&gt;</b>	<b>7,485.31</b>	<b>7,621.42</b>	<b>-</b>	<b>-</b>	<b>101.18</b>	<b>7,722.60</b>	<b>7,491.16</b>	<b>107.54</b>	<b>7,598.70</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$42,379,484	\$0	\$0	\$0	\$42,379,485			
Change from PY to CY=>>>		\$1,683,316							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$39,057,768	\$ 582,459	\$5,416.20	\$39,640,227
Incarcerated Credit	801,455	-	\$7,595.29	801,455
Special Admit Credit	820,899	-	\$7,595.29	820,899
CDCP	359,181	-	\$7,595.29	359,181
Noncredit	86,687	-	\$4,567.26	86,687
<b>Total</b>	<b>\$41,125,990</b>	<b>\$582,459</b>		<b>\$41,708,449</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
7,753.52	7,550.27	203.25	\$ 1,100,856
105.52	105.52	-	-
108.08	108.08	-	-
47.29	47.29	0.00	-
18.98	18.98	-	-
<b>8,033.39</b>	<b>7,830.14</b>	<b>203.25</b>	<b>\$ 1,100,856</b>

Total Value=>>> \$44,062,800

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	7,753.52	-	7,753.52
Incarcerated Credit	-	105.52	-	105.52
Special Admit Credit	-	108.08	-	108.08
CDCP	-	47.29	-	47.29
Noncredit	-	18.98	-	18.98
<b>Total</b>	<b>-</b>	<b>8,033.39</b>	<b>-</b>	<b>8,033.39</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.16%	7,115.10	82.41
Incarcerated Credit	1.16%	211.36	2.45
Special Admit Credit	1.16%	169.96	1.97
CDCP	1.16%	124.03	1.44
Noncredit	1.16%	0.97	0.01
<b>Total</b>		7,621.42	88.27

Total Growth FTES Value >>>> \$ 492,084

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$6,658,143</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$0</b>

Total Basic Allocation \$6,658,143  
 Total FTES Allocation 41,708,449  
**Total Base Allocation \$48,366,592**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	299	\$1,280.76	\$382,946
Pell Grant Recipients	1	5,176	1,280.76	6,629,196
Promise Grant Recipients	1	7,692	1,280.76	9,851,579
		<b>Totals</b>	<b>13,167</b>	<b>\$16,863,721</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	529	558	602	563.00	\$ 3,020.86	\$1,700,742
Associate Degrees	3	550	526	506	527.33	2,265.64	1,194,749
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	153	212	202	189.00	1,510.43	285,471
Transfer Level Math and English	2	277	331	379	329.00	1,510.43	496,931
Transfer to a Four Year University*	1.5	373	420	420	404.33	1,132.82	458,037
Nine or More CTE Units	1	1,262	1,495	1,541	1,432.67	755.21	1,081,970
Regional Living Wage	1	1,270	922	1,133	1,108.33	755.21	837,029
	<b>All Students Subtotal</b>	<b>4,414</b>	<b>4,464</b>	<b>4,783</b>	<b>4,553.67</b>		<b>\$6,054,929</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	439	440	452	443.67	\$ 1,142.95	\$507,090
Associate Degrees	4.5	440	421	408	423.00	857.22	362,602
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	117	176	168	153.67	571.48	87,817
Transfer Level Math and English	3	184	229	288	233.67	571.48	133,535
Transfer to a Four Year University*	2.25	260	326	326	304.00	428.61	130,297
Nine or More CTE Units	1.5	1,028	1,204	1,255	1,162.33	285.74	332,123
Regional Living Wage	1.5	792	544	730	688.67	285.74	196,779
	<b>Pell Grant Recipients Subtotal</b>	<b>3,260</b>	<b>3,340</b>	<b>3,627</b>	<b>3,409.00</b>		<b>\$1,750,243</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	489	513	549	517.00	\$ 761.97	\$393,938
Associate Degrees	3	490	486	466	480.67	571.48	274,690
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	131	192	188	170.33	380.98	64,894
Transfer Level Math and English	2	225	276	327	276.00	380.98	105,152
Transfer to a Four Year University*	1.5	318	360	360	346.00	285.74	98,865
Nine or More CTE Units	1	1,165	1,347	1,390	1,300.67	190.49	247,767
Regional Living Wage	1	994	713	876	861.00	190.49	164,014
	<b>Promise Grant Recipients Subtotal</b>	<b>3,812</b>	<b>3,887</b>	<b>4,156</b>	<b>3,951.67</b>		<b>\$1,349,320</b>
	<b>Total Headcounts</b>	<b>11,486</b>	<b>11,691</b>	<b>12,566</b>	<b>11,914.33</b>		<b>\$9,154,492</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Kern CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	187,162,617
II. Supplemental Allocation			52,769,732
III. Student Success Allocation			30,569,818
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	270,502,167
	2024-25 SCFF Calculated Revenue + COLA (B)		271,801,860
	Hold Harmless Revenue (C)		265,690,968
	Stability Protection Adjustment		1,299,693
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>271,801,860</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	77,412,250
Less Property Tax Excess			-
Student Enrollment Fees			7,573,247
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 27,089.41	x Rate: \$1,370.79
State General Fund Allocation			37,133,765
			141,429,671
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	139,812,666
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,617,005
	<b>Subtotal State General Fund Allocation</b>		<b>\$141,429,671</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$141,429,671</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$126,340,993</b>
	<b>Deferral Amount</b>		<b>\$15,088,678</b>
		<b>Available Revenue</b>	<b>\$ 263,548,933</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>271,801,860</b>
		3.0364% Revenue Deficit	\$ (8,252,927)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	18,819.97	21,574.96	-	-	353.10	21,928.06	20,774.33	1,020.04	21,794.37
Incarcerated Credit	647.42	566.10	-	-	(23.77)	542.33	542.33	-	542.33
Special Admit Credit	4,444.68	4,672.69	-	-	(152.87)	4,519.82	4,519.82	-	4,519.82
CDCP	199.41	172.03	-	-	(105.62)	66.41	66.41	-	66.41
Noncredit	77.28	115.82	-	-	50.66	166.48	166.48	-	166.48
<b>Total FTES=&gt;&gt;&gt;</b>	24,188.76	27,101.60	-	-	121.50	27,223.10	26,069.37	1,020.04	27,089.41
<b>Total Values=&gt;&gt;&gt;</b>		\$158,479,917	\$0	\$0	\$0	\$158,479,917			
	Change from PY to CY=>>>	\$7,511,784							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$112,517,815	\$ 5,524,723	\$5,416.20	\$118,042,538
Incarcerated Credit	4,119,155	-	\$7,595.29	4,119,155
Special Admit Credit	34,329,356	-	\$7,595.29	34,329,356
CDCP	504,403	-	\$7,595.29	504,403
Noncredit	760,358	-	\$4,567.26	760,358
<b>Total</b>	\$152,231,087	\$5,524,723		\$157,755,810

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
23,314.97	22,948.10	366.87	\$ 1,987,061
542.33	542.33	-	-
4,519.82	4,519.82	-	-
66.41	66.41	-	-
166.48	166.48	-	-
28,610.01	28,243.14	366.87	\$ 1,987,061

**Total Value=>>>** \$165,991,701

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	23,314.97	-	23,314.97
Incarcerated Credit	-	542.33	-	542.33
Special Admit Credit	-	4,519.82	-	4,519.82
CDCP	-	66.41	-	66.41
Noncredit	-	166.48	-	166.48
<b>Total</b>	-	28,610.01	-	28,610.01

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	3.37%	21,574.96	728.06
Incarcerated Credit	3.37%	566.10	19.10
Special Admit Credit	3.37%	4,672.69	157.68
CDCP	3.37%	172.03	5.81
Noncredit	3.37%	115.82	3.91
<b>Total</b>		27,101.60	914.56
<b>Total Growth FTES Value =&gt;&gt;&gt;</b>			\$ 5,361,594

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	1	2,219,382	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	1	8,877,529	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	1	554,846	
< 10,000	6,658,143.47	2	13,316,286	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$7,212,992	
							Total Basic Allocation	\$29,406,807
							Total FTES Allocation	157,755,810
							<b>Total Base Allocation</b>	<b>\$187,162,617</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,605	\$1,280.76	\$2,055,614
Pell Grant Recipients	1	16,575	1,280.76	21,228,540
Promise Grant Recipients	1	23,022	1,280.76	29,485,578
		<b>Totals</b>		<b>\$52,769,732</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,742	1,936	1,979	1,885.67	\$ 3,020.86	\$5,696,328
Associate Degrees	3	1,394	1,267	1,401	1,354.00	2,265.64	3,067,679
Baccalaureate Degrees	3	4	2	8	4.67	2,265.64	10,573
Credit Certificates	2	543	633	668	614.67	1,510.43	928,410
Transfer Level Math and English	2	1,061	467	1,188	905.33	1,510.43	1,367,441
Transfer to a Four Year University*	1.5	1,468	1,392	1,392	1,417.33	1,132.82	1,605,585
Nine or More CTE Units	1	5,738	6,590	7,351	6,559.67	755.21	4,953,952
Regional Living Wage	1	5,844	4,819	6,012	5,558.33	755.21	4,197,731
<b>All Students Subtotal</b>		17,794	17,106	19,999	18,299.67		\$21,827,699
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	1,109	1,185	1,304	1,199.33	\$ 1,142.95	\$1,370,782
Associate Degrees	4.5	880	828	948	885.33	857.22	758,921
Baccalaureate Degrees	4.5	4	1	4	3.00	857.22	2,572
Credit Certificates	3	253	345	369	322.33	571.48	184,206
Transfer Level Math and English	3	633	265	782	560.00	571.48	320,027
Transfer to a Four Year University*	2.25	691	617	617	641.67	428.61	275,023
Nine or More CTE Units	1.5	2,970	3,676	4,346	3,664.00	285.74	1,046,946
Regional Living Wage	1.5	2,714	2,391	2,890	2,665.00	285.74	761,493
<b>Pell Grant Recipients Subtotal</b>		9,254	9,308	11,260	9,940.67		\$4,719,970
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,436	1,488	1,561	1,495.00	\$ 761.97	\$1,139,144
Associate Degrees	3	1,164	1,058	1,143	1,121.67	571.48	641,007
Baccalaureate Degrees	3	4	1	6	3.67	571.48	2,095
Credit Certificates	2	375	473	474	440.67	380.98	167,887
Transfer Level Math and English	2	788	344	923	685.00	380.98	260,974
Transfer to a Four Year University*	1.5	883	759	759	800.33	285.74	228,686
Nine or More CTE Units	1	3,912	4,628	5,229	4,589.67	190.49	874,296
Regional Living Wage	1	3,961	3,190	4,000	3,717.00	190.49	708,060
<b>Promise Grant Recipients Subtotal</b>		12,523	11,941	14,095	12,853.00		\$4,022,149
<b>Total Headcounts</b>		39,571	38,355	45,354	41,093.33		<b>\$30,569,818</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Lake Tahoe CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	22,346,216
II. Supplemental Allocation			3,800,005
III. Student Success Allocation			2,315,593
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	28,461,814
	2024-25 SCFF Calculated Revenue + COLA (B)		26,964,285
	Hold Harmless Revenue (C)		26,358,050
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>28,461,814</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	6,770,486
Less Property Tax Excess			-
Student Enrollment Fees			1,135,487
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 2,225.48	x Rate: \$1,370.79
State General Fund Allocation			3,050,654
			16,640,979
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		16,511,408
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			129,571
	<b>Subtotal State General Fund Allocation</b>		<b>\$16,640,979</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$16,640,979</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$14,865,606</b>
	<b>Deferral Amount</b>		<b>\$1,775,373</b>
		<b>Available Revenue</b>	<b>\$ 27,597,606</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>28,461,814</b>
		3.0364%	Revenue Deficit \$ (864,208)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	1,443.56	1,493.20	-	-	-	1,493.20	1,476.65	34.20	1,510.85
Incarcerated Credit	221.78	300.71	-	-	-	300.71	300.71	47.29	348.00
Special Admit Credit	144.63	214.02	-	-	-	214.02	214.02	30.98	245.00
CDCP	31.23	18.02	-	-	(13.71)	4.31	4.31	-	4.31
Noncredit	83.02	92.32	-	-	22.80	115.12	115.12	2.20	117.32
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,924.22</b>	<b>2,118.27</b>	<b>-</b>	<b>-</b>	<b>9.09</b>	<b>2,127.36</b>	<b>2,110.81</b>	<b>114.67</b>	<b>2,225.48</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$12,852,773	\$0	\$0	\$0	\$12,852,772			
Change from PY to CY=>>>		\$2,322,649							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$8,193,351	\$ 189,735	\$5,548.59	\$8,383,086
Incarcerated Credit	2,342,151	368,329	\$7,788.73	2,710,480
Special Admit Credit	1,666,945	241,295	\$7,788.73	1,908,240
CDCP	32,736	-	\$7,595.29	32,736
Noncredit	525,780	10,051	\$4,567.26	535,831
<b>Total</b>	<b>\$12,760,963</b>	<b>\$809,410</b>		<b>\$13,570,373</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
1,800.12	1,527.40	272.72	\$ 1,513,239
348.00	348.00	-	-
245.00	245.00	-	-
4.31	4.31	0.00	-
117.32	117.32	-	-
<b>2,514.75</b>	<b>2,242.03</b>	<b>272.72</b>	<b>\$ 1,513,239</b>

**Total Value=>>>** \$15,175,422

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	1,800.12	-	1,800.12
Incarcerated Credit	-	348.00	-	348.00
Special Admit Credit	-	245.00	-	245.00
CDCP	-	4.31	-	4.31
Noncredit	-	117.32	-	117.32
<b>Total</b>	<b>-</b>	<b>2,514.75</b>	<b>-</b>	<b>2,514.75</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	5.98%	1,493.20	89.27
Incarcerated Credit	5.98%	300.71	17.98
Special Admit Credit	5.98%	214.02	12.79
CDCP	5.98%	18.02	1.08
Noncredit	5.98%	92.32	5.52
<b>Total</b>		2,118.27	126.64

Total Growth FTES Value =>>> \$ 770,344

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$8,775,843
							Total FTES Allocation
							\$13,570,373
							<b>Total Base Allocation</b>
							<b>\$22,346,216</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	273	\$1,280.76	\$349,647
Pell Grant Recipients	1	687	1,280.76	879,880
Promise Grant Recipients	1	2,007	1,280.76	2,570,478
		<b>Totals</b>	2,967	<b>\$3,800,005</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	88	109	147	114.67	\$ 3,020.86	\$346,392
Associate Degrees	3	71	94	113	92.67	2,265.64	209,950
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	17	64	109	63.33	1,510.43	95,660
Transfer Level Math and English	2	70	118	67	85.00	1,510.43	128,386
Transfer to a Four Year University*	1.5	66	63	63	64.00	1,132.82	72,501
Nine or More CTE Units	1	235	222	304	253.67	755.21	191,573
Regional Living Wage	1	906	1,083	1,525	1,171.33	755.21	884,607
<b>All Students Subtotal</b>		1,453	1,753	2,328	1,844.67		\$1,929,069
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	40	52	61	51.00	\$ 1,142.95	\$58,291
Associate Degrees	4.5	33	42	56	43.67	857.22	37,432
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	6	35	45	28.67	571.48	16,382
Transfer Level Math and English	3	26	31	25	27.33	571.48	15,620
Transfer to a Four Year University*	2.25	29	37	37	34.33	428.61	14,716
Nine or More CTE Units	1.5	71	97	116	94.67	285.74	27,050
Regional Living Wage	1.5	63	45	51	53.00	285.74	15,144
<b>Pell Grant Recipients Subtotal</b>		268	339	391	332.67		\$184,635
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	70	90	121	93.67	\$ 761.97	\$71,371
Associate Degrees	3	56	70	86	70.67	571.48	40,384
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	13	45	62	40.00	380.98	15,239
Transfer Level Math and English	2	34	45	41	40.00	380.98	15,239
Transfer to a Four Year University*	1.5	41	40	40	40.33	285.74	11,525
Nine or More CTE Units	1	103	134	161	132.67	190.49	25,272
Regional Living Wage	1	151	98	111	120.00	190.49	22,859
<b>Promise Grant Recipients Subtotal</b>		468	522	622	537.33		\$201,889
<b>Total Headcounts</b>		2,189	2,614	3,341	2,714.67		<b>\$2,315,593</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Lassen CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	19,255,374
II. Supplemental Allocation			3,086,623
III. Student Success Allocation			1,565,489
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	23,907,486
	2024-25 SCFF Calculated Revenue + COLA (B)		22,871,735
	Hold Harmless Revenue (C)		22,357,512
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>23,907,486</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	2,275,634
Less Property Tax Excess			-
Student Enrollment Fees			491,866
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,590.84	x Rate: \$1,370.79
State General Fund Allocation			18,233,359
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	18,128,974
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			104,385
	<b>Subtotal State General Fund Allocation</b>		<b>\$18,233,359</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$18,233,359</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$16,288,100</b>
	<b>Deferral Amount</b>		<b>\$1,945,259</b>
		<b>Available Revenue</b>	<b>\$ 23,181,565</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>23,907,486</b>
		3.0364% Revenue Deficit	\$ (725,921)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	796.95	796.95	-	-	6.61	803.56	799.15	-	799.15
Incarcerated Credit	709.84	709.84	-	-	-	709.84	709.84	-	709.84
Special Admit Credit	57.42	57.42	-	-	2.03	59.45	59.45	-	59.45
CDCP	7.59	7.59	-	-	(6.94)	0.65	0.65	-	0.65
Noncredit	21.64	21.64	-	-	0.11	21.75	21.75	-	21.75
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,593.44</b>	<b>1,593.44</b>	<b>-</b>	<b>-</b>	<b>1.81</b>	<b>1,595.25</b>	<b>1,590.84</b>	<b>-</b>	<b>1,590.84</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$10,503,835</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,503,836</b>			
Change from PY to CY=>>>		\$661,107							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$4,406,111	\$ -	\$5,513.47	\$4,406,111
Incarcerated Credit	5,507,855	-	\$7,759.29	5,507,855
Special Admit Credit	461,290	-	\$7,759.29	461,290
CDCP	4,937	-	\$7,595.29	4,937
Noncredit	99,338	-	\$4,567.26	99,338
<b>Total</b>	<b>\$10,479,531</b>	<b>\$0</b>		<b>\$10,479,531</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
923.47	803.56	119.91	\$ 661,106
709.84	709.84	-	-
59.45	59.45	-	-
0.65	0.65	(0.00)	-
21.75	21.75	-	-
<b>1,715.16</b>	<b>1,595.25</b>	<b>119.91</b>	<b>\$ 661,106</b>

Total Value=>>> \$11,164,942

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	923.47	923.47	-	923.47
Incarcerated Credit	709.84	451.63	258.21	709.84
Special Admit Credit	59.45	59.45	-	59.45
CDCP	0.65	0.65	-	0.65
Noncredit	21.75	30.92	(9.17)	21.75
<b>Total</b>	<b>1,715.16</b>	<b>1,466.12</b>	<b>249.04</b>	<b>1,715.16</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	2.41%	796.95	19.18
Incarcerated Credit	2.41%	709.84	17.08
Special Admit Credit	2.41%	57.42	1.38
CDCP	2.41%	7.59	0.18
Noncredit	2.41%	21.64	0.52
<b>Total</b>		1,593.44	38.35

Total Growth FTES Value >>>> \$ 253,425

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$8,775,843
							Total FTES Allocation
							10,479,531
							<b>Total Base Allocation</b>
							<b>\$19,255,374</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	36	\$1,280.76	\$46,107
Pell Grant Recipients	1	440	1,280.76	563,533
Promise Grant Recipients	1	1,934	1,280.76	2,476,983
		<b>Totals</b>	2,410	<b>\$3,086,623</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	69	67	83	73.00	\$ 3,020.86	\$220,523
Associate Degrees	3	115	132	124	123.67	2,265.64	280,184
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	13	17	20	16.67	1,510.43	25,174
Transfer Level Math and English	2	49	40	59	49.33	1,510.43	74,514
Transfer to a Four Year University*	1.5	45	47	47	46.33	1,132.82	52,487
Nine or More CTE Units	1	234	219	321	258.00	755.21	194,845
Regional Living Wage	1	421	471	743	545.00	755.21	411,592
<b>All Students Subtotal</b>		946	993	1,397	1,112.00		\$1,259,319
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	18	30	32	26.67	\$ 1,142.95	\$30,479
Associate Degrees	4.5	30	35	42	35.67	857.22	30,574
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	1	6	5	4.00	571.48	2,286
Transfer Level Math and English	3	13	18	21	17.33	571.48	9,906
Transfer to a Four Year University*	2.25	15	24	24	21.00	428.61	9,001
Nine or More CTE Units	1.5	93	92	130	105.00	285.74	30,003
Regional Living Wage	1.5	45	50	80	58.33	285.74	16,668
<b>Pell Grant Recipients Subtotal</b>		215	255	334	268.00		\$128,917
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	53	56	58	55.67	\$ 761.97	\$42,416
Associate Degrees	3	92	111	100	101.00	571.48	57,719
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	6	10	11	9.00	380.98	3,429
Transfer Level Math and English	2	16	27	26	23.00	380.98	8,763
Transfer to a Four Year University*	1.5	15	21	21	19.00	285.74	5,429
Nine or More CTE Units	1	140	136	173	149.67	190.49	28,510
Regional Living Wage	1	182	141	165	162.67	190.49	30,987
<b>Promise Grant Recipients Subtotal</b>		504	502	554	520.00		\$177,253
<b>Total Headcounts</b>		1,665	1,750	2,285	1,900.00		<b>\$1,565,489</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Long Beach CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	122,809,301
II. Supplemental Allocation			42,887,414
III. Student Success Allocation			19,257,459
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	184,954,174
	2024-25 SCFF Calculated Revenue + COLA (B)		184,702,754
	Hold Harmless Revenue (C)		180,550,102
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>184,954,174</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	44,457,366
Less Property Tax Excess			-
Student Enrollment Fees			5,783,640
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 20,004.10	x Rate: \$1,370.79
State General Fund Allocation			101,675,934
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	100,192,649	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,483,285	
	<b>Subtotal State General Fund Allocation</b>	<b>\$101,675,934</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$101,675,934</b>	<b>Available Revenue \$ 179,338,270</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$90,828,455</b>	<b>2025-26 TCR (Max of A, B, or C) 184,954,174</b>
	<b>Deferral Amount</b>	<b>\$10,847,479</b>	<b>3.0364% Revenue Deficit \$ (5,615,904)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	19,029.26	19,029.26	-	336.48	-	19,365.74	19,141.42	-	19,141.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	328.84	520.14	-	(80.68)	-	439.46	439.46	-	439.46
CDCP	442.51	487.61	-	(306.45)	-	181.16	181.16	-	181.16
Noncredit	41.62	60.00	-	182.06	-	242.06	242.06	-	242.06
<b>Total FTES=&gt;&gt;&gt;</b>	<b>19,842.23</b>	<b>20,097.01</b>	<b>-</b>	<b>131.41</b>	<b>-</b>	<b>20,228.42</b>	<b>20,004.10</b>	<b>-</b>	<b>20,004.10</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$110,994,361	\$0	(\$286,390)	\$0	\$110,707,970			
Change from PY to CY=>>>		(\$286,391)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$103,673,667	\$ -	\$5,416.20	\$103,673,667
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	3,337,827	-	\$7,595.29	3,337,827
CDCP	1,375,963	-	\$7,595.29	1,375,963
Noncredit	1,105,552	-	\$4,567.26	1,105,552
<b>Total</b>	<b>\$109,493,009</b>	<b>\$0</b>		<b>\$109,493,009</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
19,365.74	19,365.74	-	\$ -
-	-	-	-
439.46	439.46	-	-
181.16	181.16	0.00	-
242.06	242.06	-	-
<b>20,228.42</b>	<b>20,228.42</b>	<b>0.00</b>	<b>\$ -</b>

Total Value=>>> \$110,707,970

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	19,365.74	-	19,365.74
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	439.46	-	439.46
CDCP	-	181.16	-	181.16
Noncredit	-	242.06	-	242.06
<b>Total</b>	<b>-</b>	<b>20,228.42</b>	<b>-</b>	<b>20,228.42</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.58%	19,029.26	109.66
Incarcerated Credit	0.58%	-	-
Special Admit Credit	0.58%	520.14	3.00
CDCP	0.58%	487.61	2.81
Noncredit	0.58%	60.00	0.35
<b>Total</b>		20,097.01	115.81
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			641,234

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	1	\$11,096,910	≥ 1,000	\$2,219,381.74	1	\$2,219,382
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$11,096,910	\$2,219,382			
<b>Total Basic Allocation</b>							\$13,316,292
<b>Total FTES Allocation</b>							109,493,009
<b>Total Base Allocation</b>							\$122,809,301

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,376	\$1,280.76	\$1,762,321
Pell Grant Recipients	1	12,110	1,280.76	15,509,962
Promise Grant Recipients	1	20,000	1,280.76	25,615,131
<b>Totals</b>		33,486		\$42,887,414

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,315	1,383	1,458	1,385.33	\$ 3,020.86	\$4,184,893
Associate Degrees	3	622	705	830	719.00	2,265.64	1,628,997
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	350	319	323	330.67	1,510.43	499,448
Transfer Level Math and English	2	820	851	1,089	920.00	1,510.43	1,389,594
Transfer to a Four Year University*	1.5	1,120	1,158	1,158	1,145.33	1,132.82	1,297,458
Nine or More CTE Units	1	3,110	3,653	4,000	3,587.67	755.21	2,709,456
Regional Living Wage	1	3,085	1,960	2,396	2,480.33	755.21	1,873,183
<b>All Students Subtotal</b>		10,422	10,029	11,254	10,568.33		\$13,583,029
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	879	871	949	899.67	\$ 1,142.95	\$1,028,277
Associate Degrees	4.5	406	434	531	457.00	857.22	391,747
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	203	179	205	195.67	571.48	111,819
Transfer Level Math and English	3	420	497	662	526.33	571.48	300,787
Transfer to a Four Year University*	2.25	657	668	668	664.33	428.61	284,738
Nine or More CTE Units	1.5	1,811	2,208	2,505	2,174.67	285.74	621,386
Regional Living Wage	1.5	1,318	744	956	1,006.00	285.74	287,453
<b>Pell Grant Recipients Subtotal</b>		5,694	5,601	6,476	5,923.67		\$3,026,207
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,090	1,101	1,186	1,125.67	\$ 761.97	\$857,723
Associate Degrees	3	528	591	708	609.00	571.48	348,029
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	270	247	268	261.67	380.98	99,691
Transfer Level Math and English	2	537	644	802	661.00	380.98	251,831
Transfer to a Four Year University*	1.5	860	864	864	862.67	285.74	246,497
Nine or More CTE Units	1	2,432	2,919	3,177	2,842.67	190.49	541,506
Regional Living Wage	1	2,093	1,157	1,521	1,590.33	190.49	302,946
<b>Promise Grant Recipients Subtotal</b>		7,810	7,523	8,526	7,953.00		\$2,648,223
<b>Total Headcounts</b>		23,926	23,153	26,256	24,445.00		\$19,257,459

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Los Angeles CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	609,627,329
II. Supplemental Allocation			152,859,577
III. Student Success Allocation			85,540,852
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	848,027,758
	2024-25 SCFF Calculated Revenue + COLA (B)		854,233,743
	Hold Harmless Revenue (C)		835,028,097
	Stability Protection Adjustment		6,205,985
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>854,233,743</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	334,003,069
Less Property Tax Excess			-
Student Enrollment Fees			22,117,057
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 93,897.49	x Rate: \$1,370.79
State General Fund Allocation			128,713,314
			343,462,553
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	335,156,941
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			8,305,612
	<b>Subtotal State General Fund Allocation</b>		<b>\$343,462,553</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$343,462,553</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$306,819,636</b>
	<b>Deferral Amount</b>		<b>\$36,642,917</b>
		<b>Available Revenue</b>	<b>\$ 828,295,993</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>854,233,743</b>
	3.0364%	<b>Revenue Deficit</b>	<b>\$ (25,937,750)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	76,717.85	77,194.55	902.15	-	-	78,096.70	77,336.37	-	77,336.37
Incarcerated Credit	103.59	75.79	-	-	-	75.79	75.79	-	75.79
Special Admit Credit	6,497.96	7,445.19	717.96	-	-	8,163.15	8,163.15	-	8,163.15
CDCP	5,791.44	6,873.20	184.49	-	-	7,057.69	7,057.69	-	7,057.69
Noncredit	1,210.95	1,245.35	19.14	-	-	1,264.49	1,264.49	-	1,264.49
<b>Total FTES=&gt;&gt;&gt;</b>	<b>90,321.79</b>	<b>92,834.08</b>	<b>1,823.74</b>	<b>-</b>	<b>-</b>	<b>94,657.82</b>	<b>93,897.49</b>	<b>-</b>	<b>93,897.49</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$533,116,602</b>	<b>\$11,828,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$544,944,612</b>			
	Change from PY to CY=>>>	<b>\$11,828,010</b>							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$418,868,858	\$ -	\$5,416.20	\$418,868,858
Incarcerated Credit	575,647	-	\$7,595.29	575,647
Special Admit Credit	62,001,513	-	\$7,595.29	62,001,513
CDCP	53,605,221	-	\$7,595.29	53,605,221
Noncredit	5,775,259	-	\$4,567.26	5,775,259
<b>Total</b>	<b>\$540,826,498</b>	<b>\$0</b>		<b>\$540,826,498</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
78,096.70	78,096.70	-	\$ -
75.79	75.79	-	-
8,163.15	8,163.15	-	-
7,057.69	7,057.69	-	-
1,264.49	1,264.49	-	-
<b>94,657.82</b>	<b>94,657.82</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$544,944,612

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	78,096.70	-	78,096.70
Incarcerated Credit	-	75.79	-	75.79
Special Admit Credit	-	8,163.15	-	8,163.15
CDCP	-	7,057.69	-	7,057.69
Noncredit	-	1,264.49	-	1,264.49
<b>Total</b>	<b>-</b>	<b>94,657.82</b>	<b>-</b>	<b>94,657.82</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	9,474.80	-	\$ 51,317,366
Incarcerated Credit	-	(66.44)	-	(504,631)
Special Admit Credit	-	(2,615.08)	-	(19,862,298)
CDCP	-	(2,066.78)	-	(15,697,799)
Noncredit	-	1,231.78	-	5,625,863
<b>Total</b>	-	5,958.28	-	\$ 20,878,501

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	77,194.55	102.60
Incarcerated Credit	0.13%	75.79	0.10
Special Admit Credit	0.13%	7,445.19	9.90
CDCP	0.13%	6,873.20	9.14
Noncredit	0.13%	1,245.35	1.66
<b>Total</b>		92,834.08	123.38
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			710,362

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	1	8,877,529
≥ 10,000 & < 20,000	7,767,836.95	4	31,071,348
< 10,000	6,658,143.47	4	26,632,572
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$66,581,449

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$2,219,382

Total Basic Allocation	\$68,800,831
Total FTES Allocation	540,826,498
<b>Total Base Allocation</b>	<b>\$609,627,329</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25		Revenue
		Headcount	Rate	
AB540 Students	1	5,001	\$1,280.76	\$6,405,064
Pell Grant Recipients	1	44,582	1,280.76	57,098,689
Promise Grant Recipients	1	69,768	1,280.76	89,355,824
<b>Totals</b>		119,351		<b>\$152,859,577</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23	2023-24	2024-25	Three Year	Rate = Point Value x Points	Revenue
		Headcount	Headcount	Headcount	Average		
Associate Degrees for Transfer	4	4,263	4,341	4,550	4,384.67	\$ 3,020.86	\$13,245,447
Associate Degrees	3	4,169	4,297	4,401	4,289.00	2,265.64	9,717,339
Baccalaureate Degrees	3	45	66	65	58.67	2,265.64	132,918
Credit Certificates	2	2,635	3,306	5,431	3,790.67	1,510.43	5,725,529
Transfer Level Math and English	2	3,012	3,267	3,823	3,367.33	1,510.43	5,086,115
Transfer to a Four Year University*	1.5	4,738	4,325	4,325	4,462.67	1,132.82	5,055,403
Nine or More CTE Units	1	16,331	18,360	19,904	18,198.33	755.21	13,743,637
Regional Living Wage	1	12,943	8,752	11,112	10,935.67	755.21	8,258,769
<b>All Students Subtotal</b>		48,136	46,714	53,611	49,487.00		\$60,965,157
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	2,784	2,912	3,211	2,969.00	\$ 1,142.95	\$3,393,429
Associate Degrees	4.5	2,645	2,733	2,898	2,758.67	857.22	2,364,771
Baccalaureate Degrees	4.5	28	32	32	30.67	857.22	26,288
Credit Certificates	3	1,189	1,627	2,830	1,882.00	571.48	1,075,519
Transfer Level Math and English	3	1,544	1,754	2,183	1,827.00	571.48	1,044,088
Transfer to a Four Year University*	2.25	2,644	2,431	2,431	2,502.00	428.61	1,072,376
Nine or More CTE Units	1.5	8,942	10,117	11,638	10,232.33	285.74	2,923,771
Regional Living Wage	1.5	4,901	3,057	4,074	4,010.67	285.74	1,146,002
<b>Pell Grant Recipients Subtotal</b>		24,677	24,663	29,297	26,212.33		\$13,046,244
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	3,585	3,646	3,860	3,697.00	\$ 761.97	\$2,817,000
Associate Degrees	3	3,438	3,547	3,643	3,542.67	571.48	2,024,552
Baccalaureate Degrees	3	38	54	46	46.00	571.48	26,288
Credit Certificates	2	1,639	2,169	3,807	2,538.33	380.98	967,066
Transfer Level Math and English	2	2,072	2,343	2,781	2,398.67	380.98	913,855
Transfer to a Four Year University*	1.5	3,497	3,183	3,183	3,287.67	285.74	939,413
Nine or More CTE Units	1	12,131	13,432	14,921	13,494.67	190.49	2,570,630
Regional Living Wage	1	8,051	5,191	6,769	6,670.33	190.49	1,270,647
<b>Promise Grant Recipients Subtotal</b>		34,451	33,565	39,010	35,675.33		\$11,529,451
<b>Total Headcounts</b>		107,264	104,942	121,918	111,374.67		<b>\$85,540,852</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Los Rios CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	295,231,294
II. Supplemental Allocation			94,459,639
III. Student Success Allocation			49,451,987
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	439,142,920
	2024-25 SCFF Calculated Revenue + COLA (B)		427,449,389
	Hold Harmless Revenue (C)		417,839,090
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>439,142,920</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	134,386,987
Less Property Tax Excess			-
Student Enrollment Fees			19,410,034
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 45,650.28	x Rate: \$1,370.79
State General Fund Allocation			62,576,738
			209,435,130
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	205,723,015
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			3,712,115
	<b>Subtotal State General Fund Allocation</b>		<b>\$209,435,130</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$209,435,130</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$187,091,168</b>
	<b>Deferral Amount</b>		<b>\$22,343,962</b>
		<b>Available Revenue</b>	<b>\$ 425,808,889</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>439,142,920</b>
		3.0364% Revenue Deficit	\$ (13,334,031)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	42,421.63	43,342.76	-	-	45.23	43,388.00	43,050.80	441.46	43,492.26
Incarcerated Credit	273.37	125.79	-	-	-	125.79	125.79	-	125.79
Special Admit Credit	1,693.33	2,032.23	-	-	-	2,032.23	2,032.23	-	2,032.23
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	72.79	53.64	-	-	(53.64)	-	-	-	-
<b>Total FTES=&gt;&gt;&gt;</b>	<b>44,461.12</b>	<b>45,554.42</b>	<b>-</b>	<b>-</b>	<b>(8.41)</b>	<b>45,546.02</b>	<b>45,208.82</b>	<b>441.46</b>	<b>45,650.28</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$251,388,647	\$0	\$0	\$0	\$251,388,647			
Change from PY to CY=>>>		\$24,144,881							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$233,171,516	\$ 2,391,038	\$5,416.20	\$235,562,554
Incarcerated Credit	955,412	-	\$7,595.29	955,412
Special Admit Credit	15,435,382	-	\$7,595.29	15,435,382
CDCP	-	-	\$7,595.29	-
Noncredit	-	-	\$4,567.26	-
<b>Total</b>	<b>\$249,562,310</b>	<b>\$2,391,038</b>		<b>\$251,953,348</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
47,845.90	43,829.46	4,016.44	\$ 21,753,843
125.79	125.79	(0.00)	-
2,032.23	2,032.23	-	-
-	-	-	-
-	-	-	-
<b>50,003.92</b>	<b>45,987.48</b>	<b>4,016.44</b>	<b>\$ 21,753,843</b>

Total Value=>>> \$275,533,528

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	47,845.90	-	47,845.90
Incarcerated Credit	-	125.79	-	125.79
Special Admit Credit	-	2,032.23	-	2,032.23
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	<b>-</b>	<b>50,003.92</b>	<b>-</b>	<b>50,003.92</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.24%	43,342.76	104.07
Incarcerated Credit	0.24%	125.79	0.30
Special Admit Credit	0.24%	2,032.23	4.88
CDCP	0.24%	-	-
Noncredit	0.24%	53.64	0.13
<b>Total</b>		45,554.42	109.38
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			605,148

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	5	\$11,096,910	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	1	2,219,382	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	3	23,303,511	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	1	6,658,143	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$29,961,654	<b>Subtotal</b>				\$13,316,292
							Total Basic Allocation	\$43,277,946
							Total FTES Allocation	251,953,348
							<b>Total Base Allocation</b>	<b>\$295,231,294</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	2,772	\$1,280.76	\$3,550,257
Pell Grant Recipients	1	26,401	1,280.76	33,813,254
Promise Grant Recipients	1	44,580	1,280.76	57,096,128
		<b>Totals</b>		<b>\$94,459,639</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	2,050	1,851	2,119	2,006.67	\$ 3,020.86	\$6,061,851
Associate Degrees	3	2,556	2,984	3,105	2,881.67	2,265.64	6,528,825
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	509	669	891	689.67	1,510.43	1,041,692
Transfer Level Math and English	2	2,288	2,443	2,929	2,553.33	1,510.43	3,856,626
Transfer to a Four Year University*	1.5	2,982	2,879	2,879	2,913.33	1,132.82	3,300,285
Nine or More CTE Units	1	9,797	12,229	11,759	11,261.67	755.21	8,504,969
Regional Living Wage	1	12,161	8,463	10,915	10,513.00	755.21	7,939,565
<b>All Students Subtotal</b>		<b>32,343</b>	<b>31,518</b>	<b>34,597</b>	<b>32,819.33</b>		<b>\$37,233,813</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	1,143	996	1,224	1,121.00	\$ 1,142.95	\$1,281,251
Associate Degrees	4.5	1,397	1,712	1,805	1,638.00	857.22	1,404,119
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	223	270	307	266.67	571.48	152,394
Transfer Level Math and English	3	841	1,033	1,326	1,066.67	571.48	609,575
Transfer to a Four Year University*	2.25	1,310	1,196	1,196	1,234.00	428.61	528,902
Nine or More CTE Units	1.5	3,943	4,708	5,401	4,684.00	285.74	1,338,399
Regional Living Wage	1.5	3,945	2,384	3,082	3,137.00	285.74	896,361
<b>Pell Grant Recipients Subtotal</b>		<b>12,802</b>	<b>12,299</b>	<b>14,341</b>	<b>13,147.33</b>		<b>\$6,211,001</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,515	1,366	1,600	1,493.67	\$ 761.97	\$1,138,128
Associate Degrees	3	1,977	2,371	2,478	2,275.33	571.48	1,300,300
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	354	428	459	413.67	380.98	157,601
Transfer Level Math and English	2	1,256	1,497	1,707	1,486.67	380.98	566,397
Transfer to a Four Year University*	1.5	1,910	1,768	1,768	1,815.33	285.74	518,710
Nine or More CTE Units	1	5,757	6,862	7,393	6,670.67	190.49	1,270,710
Regional Living Wage	1	6,970	4,260	5,390	5,540.00	190.49	1,055,327
<b>Promise Grant Recipients Subtotal</b>		<b>19,739</b>	<b>18,552</b>	<b>20,795</b>	<b>19,695.33</b>		<b>\$6,007,173</b>
<b>Total Headcounts</b>		<b>64,884</b>	<b>62,369</b>	<b>69,733</b>	<b>65,662.00</b>		<b>\$49,451,987</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Marin CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	28,039,949
II. Supplemental Allocation			3,782,074
III. Student Success Allocation			2,575,934
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	34,397,957
	2024-25 SCFF Calculated Revenue + COLA (B)		34,695,422
	Hold Harmless Revenue (C)		33,915,369
	Stability Protection Adjustment		297,465
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>34,695,422</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	80,322,069
Less Property Tax Excess			(48,155,399)
Student Enrollment Fees			1,904,195
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 3,382.67	x Rate: \$100.00
State General Fund Allocation			286,290
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			286,290
	<b>Subtotal State General Fund Allocation</b>		<b>\$286,290</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$286,290</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$255,747</b>
	<b>Deferral Amount</b>		<b>\$30,543</b>
		<b>Available Revenue</b>	<b>\$ 34,695,422</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>34,695,422</b>
	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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	2,744.49	2,818.38	-	-	83.33	2,901.71	2,821.53	8.16	2,829.69
Incarcerated Credit	-	-	-	-	3.33	3.33	3.33	-	3.33
Special Admit Credit	141.17	191.82	-	-	15.00	206.82	206.82	-	206.82
CDCP	307.36	315.09	-	-	(162.32)	152.77	152.77	-	152.77
Noncredit	54.98	68.09	-	-	121.97	190.06	190.06	-	190.06
<b>Total FTES=&gt;&gt;&gt;</b>	<b>3,248.00</b>	<b>3,393.38</b>	<b>-</b>	<b>-</b>	<b>61.31</b>	<b>3,454.69</b>	<b>3,374.51</b>	<b>8.16</b>	<b>3,382.67</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$21,827,724	\$0	\$0	\$0	\$21,827,724			
Change from PY to CY=>>>		\$311,934							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$17,469,984	\$ 50,544	\$6,191.67	\$17,520,528
Incarcerated Credit	29,044	-	\$8,721.82	29,044
Special Admit Credit	1,803,847	-	\$8,721.82	1,803,847
CDCP	1,160,333	-	\$7,595.29	1,160,333
Noncredit	868,054	-	\$4,567.26	868,054
<b>Total</b>	<b>\$21,331,262</b>	<b>\$50,544</b>		<b>\$21,381,806</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
2,952.09	2,909.87	42.22	\$ 261,390
3.33	3.33	-	-
206.82	206.82	-	-
152.77	152.77	-	-
190.06	190.06	-	-
<b>3,505.07</b>	<b>3,462.85</b>	<b>42.22</b>	<b>\$ 261,390</b>

Total Value=>>> \$22,139,658

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	2,952.09	-	2,952.09
Incarcerated Credit	-	3.33	-	3.33
Special Admit Credit	-	206.82	-	206.82
CDCP	-	152.77	-	152.77
Noncredit	-	190.06	-	190.06
<b>Total</b>	<b>-</b>	<b>3,505.07</b>	<b>-</b>	<b>3,505.07</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	2,818.38	3.75
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	191.82	0.25
CDCP	0.13%	315.09	0.42
Noncredit	0.13%	68.09	0.09
<b>Total</b>		3,393.38	4.51
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			29,085

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$6,658,143	\$0			
<b>Total Basic Allocation</b>							\$6,658,143
<b>Total FTES Allocation</b>							21,381,806
<b>Total Base Allocation</b>							\$28,039,949

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	269	\$1,280.76	\$344,524
Pell Grant Recipients	1	972	1,280.76	1,244,895
Promise Grant Recipients	1	1,712	1,280.76	2,192,655
		<b>Totals</b>	2,953	<b>\$3,782,074</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	125	144	140	136.33	\$ 3,020.86	\$411,843
Associate Degrees	3	153	160	196	169.67	2,265.64	384,404
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	53	46	54	51.00	1,510.43	77,032
Transfer Level Math and English	2	151	150	154	151.67	1,510.43	229,082
Transfer to a Four Year University*	1.5	244	238	238	240.00	1,132.82	271,877
Nine or More CTE Units	1	469	567	542	526.00	755.21	397,243
Regional Living Wage	1	405	338	362	368.33	755.21	278,171
<b>All Students Subtotal</b>		1,600	1,643	1,686	1,643.00		\$2,049,652
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	61	69	76	68.67	\$ 1,142.95	\$78,483
Associate Degrees	4.5	65	67	69	67.00	857.22	57,433
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	23	13	31	22.33	571.48	12,763
Transfer Level Math and English	3	33	34	38	35.00	571.48	20,002
Transfer to a Four Year University*	2.25	67	80	80	75.67	428.61	32,431
Nine or More CTE Units	1.5	172	192	193	185.67	285.74	53,052
Regional Living Wage	1.5	53	51	52	52.00	285.74	14,858
<b>Pell Grant Recipients Subtotal</b>		474	506	539	506.33		\$269,022
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	79	89	86	84.67	\$ 761.97	\$64,513
Associate Degrees	3	95	98	109	100.67	571.48	57,529
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	31	26	40	32.33	380.98	12,319
Transfer Level Math and English	2	51	56	51	52.67	380.98	20,065
Transfer to a Four Year University*	1.5	95	108	108	103.67	285.74	29,622
Nine or More CTE Units	1	271	303	283	285.67	190.49	54,417
Regional Living Wage	1	98	101	97	98.67	190.49	18,795
<b>Promise Grant Recipients Subtotal</b>		720	781	774	758.33		\$257,260
<b>Total Headcounts</b>		2,794	2,930	2,999	2,907.67		<b>\$2,575,934</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Mendocino-Lake CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	28,949,669
II. Supplemental Allocation			5,997,783
III. Student Success Allocation			2,768,736
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	37,716,188
	2024-25 SCFF Calculated Revenue + COLA (B)		37,649,875
	Hold Harmless Revenue (C)		36,803,397
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>37,716,188</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	13,578,819
Less Property Tax Excess			-
Student Enrollment Fees			1,012,103
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 2,999.41	x Rate: \$1,370.79
State General Fund Allocation			4,111,543
			17,868,518
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	17,668,813
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			199,705
	<b>Subtotal State General Fund Allocation</b>		<b>\$17,868,518</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$17,868,518</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$15,962,183</b>
	<b>Deferral Amount</b>		<b>\$1,906,335</b>
		<b>Available Revenue</b>	<b>\$ 36,570,983</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>37,716,188</b>
		3.0364% Revenue Deficit	\$ (1,145,205)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	2,155.04	2,489.20	-	70.42	-	2,559.62	2,401.29	-	2,401.29
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	349.57	467.43	-	(41.33)	-	426.10	426.10	-	426.10
CDCP	59.68	43.65	-	(12.50)	-	31.15	31.15	-	31.15
Noncredit	139.13	163.70	-	(22.83)	-	140.87	140.87	-	140.87
<b>Total FTES=&gt;&gt;&gt;</b>	<b>2,703.42</b>	<b>3,163.98</b>	<b>-</b>	<b>(6.24)</b>	<b>-</b>	<b>3,157.74</b>	<b>2,999.41</b>	<b>-</b>	<b>2,999.41</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$18,111,453	\$0	(\$131,712)	\$0	\$17,979,739			
Change from PY to CY=>>>		(\$131,714)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$13,005,836	\$ -	\$5,416.20	\$13,005,836
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	3,236,354	-	\$7,595.29	3,236,354
CDCP	236,593	-	\$7,595.29	236,593
Noncredit	643,390	-	\$4,567.26	643,390
<b>Total</b>	<b>\$17,122,173</b>	<b>\$0</b>		<b>\$17,122,173</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
2,559.62	2,559.62	-	\$ -
426.10	426.10	-	-
31.15	31.15	-	-
140.87	140.87	-	-
<b>3,157.74</b>	<b>3,157.74</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$17,979,739

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	2,559.62	-	2,559.62
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	426.10	-	426.10
CDCP	-	31.15	-	31.15
Noncredit	-	140.87	-	140.87
<b>Total</b>	<b>-</b>	<b>3,157.74</b>	<b>-</b>	<b>3,157.74</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	2,489.20	3.31
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	467.43	0.62
CDCP	0.13%	43.65	0.06
Noncredit	0.13%	163.70	0.22
<b>Total</b>		3,163.98	4.21
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			24,135

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	1	554,846	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	1	277,425	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,775,843	<b>Subtotal</b>				\$3,051,653
<b>Total Basic Allocation</b>							\$11,827,496	
<b>Total FTES Allocation</b>							17,122,173	
<b>Total Base Allocation</b>							\$28,949,669	

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	103	\$1,280.76	\$131,918
Pell Grant Recipients	1	1,669	1,280.76	2,137,583
Promise Grant Recipients	1	2,911	1,280.76	3,728,282
		<b>Totals</b>	4,683	<b>\$5,997,783</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	70	88	85	81.00	\$ 3,020.86	\$244,689
Associate Degrees	3	187	181	207	191.67	2,265.64	434,248
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	23	35	56	38.00	1,510.43	57,396
Transfer Level Math and English	2	90	109	74	91.00	1,510.43	137,449
Transfer to a Four Year University*	1.5	101	108	108	105.67	1,132.82	119,701
Nine or More CTE Units	1	488	650	671	603.00	755.21	455,394
Regional Living Wage	1	623	635	730	662.67	755.21	500,455
<b>All Students Subtotal</b>		1,582	1,806	1,931	1,773.00		\$1,949,332
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	45	64	63	57.33	\$ 1,142.95	\$65,529
Associate Degrees	4.5	145	126	150	140.33	857.22	120,296
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	9	26	25	20.00	571.48	11,430
Transfer Level Math and English	3	51	76	51	59.33	571.48	33,908
Transfer to a Four Year University*	2.25	44	50	50	48.00	428.61	20,573
Nine or More CTE Units	1.5	302	431	451	394.67	285.74	112,771
Regional Living Wage	1.5	256	252	277	261.67	285.74	74,768
<b>Pell Grant Recipients Subtotal</b>		852	1,025	1,067	981.33		\$439,275
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	56	75	74	68.33	\$ 761.97	\$52,068
Associate Degrees	3	170	159	188	172.33	571.48	98,485
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	16	30	34	26.67	380.98	10,160
Transfer Level Math and English	2	66	92	62	73.33	380.98	27,939
Transfer to a Four Year University*	1.5	63	65	65	64.33	285.74	18,383
Nine or More CTE Units	1	378	536	570	494.67	190.49	94,230
Regional Living Wage	1	415	387	440	414.00	190.49	78,864
<b>Promise Grant Recipients Subtotal</b>		1,164	1,344	1,433	1,313.67		\$380,129
<b>Total Headcounts</b>		3,598	4,175	4,431	4,068.00		<b>\$2,768,736</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Merced CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	67,883,907
II. Supplemental Allocation			22,291,568
III. Student Success Allocation			11,231,126
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	101,406,601
	2024-25 SCFF Calculated Revenue + COLA (B)		100,262,284
	Hold Harmless Revenue (C)		98,008,098
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>101,406,601</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	20,691,076
Less Property Tax Excess			-
Student Enrollment Fees			3,049,565
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 10,100.95	x Rate: \$1,370.79
State General Fund Allocation			60,740,633
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	60,038,400	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		702,233	
	<b>Subtotal State General Fund Allocation</b>	<b>\$60,740,633</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$60,740,633</b>	<b>Available Revenue \$ 98,327,515</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$54,260,410</b>	<b>2025-26 TCR (Max of A, B, or C) 101,406,601</b>
	<b>Deferral Amount</b>	<b>\$6,480,223</b>	<b>3.0364% Revenue Deficit \$ (3,079,086)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	8,231.81	8,597.79	-	-	843.80	9,441.60	8,757.07	192.04	8,949.10
Incarcerated Credit	253.51	279.25	-	-	(117.18)	162.07	162.07	-	162.07
Special Admit Credit	722.11	788.04	-	-	(273.65)	514.39	514.39	-	514.39
CDCP	411.50	544.40	-	-	(211.59)	332.81	332.81	-	332.81
Noncredit	167.35	141.41	-	-	1.17	142.58	142.58	-	142.58
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,786.28</b>	<b>10,350.89</b>	<b>-</b>	<b>-</b>	<b>242.55</b>	<b>10,593.45</b>	<b>9,908.92</b>	<b>192.04</b>	<b>10,100.95</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$59,454,436	\$0	\$0	\$0	\$59,454,436			
Change from PY to CY=>>>		\$2,795,150							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$47,429,975	\$ 1,040,120	\$5,416.20	\$48,470,095
Incarcerated Credit	1,230,969	-	\$7,595.29	1,230,969
Special Admit Credit	3,906,943	-	\$7,595.29	3,906,943
CDCP	2,527,789	-	\$7,595.29	2,527,789
Noncredit	651,200	-	\$4,567.26	651,200
<b>Total</b>	<b>\$55,746,876</b>	<b>\$1,040,120</b>		<b>\$56,786,996</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,957.67	9,633.64	324.03	\$ 1,755,029
162.07	162.07	-	-
514.39	514.39	-	-
332.81	332.81	-	-
142.58	142.58	-	-
<b>11,109.52</b>	<b>10,785.49</b>	<b>324.03</b>	<b>\$ 1,755,029</b>

Total Value=>>> \$62,249,586

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	9,957.67	-	9,957.67
Incarcerated Credit	-	162.07	-	162.07
Special Admit Credit	-	514.39	-	514.39
CDCP	-	332.81	-	332.81
Noncredit	-	142.58	-	142.58
<b>Total</b>	<b>-</b>	<b>11,109.52</b>	<b>-</b>	<b>11,109.52</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.50%	8,597.79	129.25
Incarcerated Credit	1.50%	279.25	4.20
Special Admit Credit	1.50%	788.04	11.85
CDCP	1.50%	544.40	8.18
Noncredit	1.50%	141.41	2.13
<b>Total</b>		10,350.89	155.60
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			896,041

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	<b>Subtotal</b>				\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	\$6,786,996
							<b>Total Base Allocation</b>	<b>\$67,883,907</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	320	\$1,280.76	\$409,842
Pell Grant Recipients	1	6,626	1,280.76	8,486,293
Promise Grant Recipients	1	10,459	1,280.76	13,395,433
		<b>Totals</b>	<b>17,405</b>	<b>\$22,291,568</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	600	699	732	677.00	\$ 3,020.86	\$2,045,120
Associate Degrees	3	468	431	438	445.67	2,265.64	1,009,721
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	254	293	367	304.67	1,510.43	460,177
Transfer Level Math and English	2	543	574	626	581.00	1,510.43	877,559
Transfer to a Four Year University*	1.5	545	586	586	572.33	1,132.82	648,351
Nine or More CTE Units	1	1,742	2,062	2,279	2,027.67	755.21	1,531,322
Regional Living Wage	1	1,831	1,386	1,701	1,639.33	755.21	1,238,048
<b>All Students Subtotal</b>		5,983	6,031	6,729	6,247.67		\$7,810,298
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	370	444	478	430.67	\$ 1,142.95	\$492,232
Associate Degrees	4.5	347	295	329	323.67	857.22	277,452
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	177	195	250	207.33	571.48	118,486
Transfer Level Math and English	3	289	346	413	349.33	571.48	199,636
Transfer to a Four Year University*	2.25	314	295	295	301.33	428.61	129,154
Nine or More CTE Units	1.5	1,077	1,344	1,574	1,331.67	285.74	380,508
Regional Living Wage	1.5	883	676	876	811.67	285.74	231,924
<b>Pell Grant Recipients Subtotal</b>		3,457	3,595	4,215	3,755.67		\$1,829,392
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	517	579	640	578.67	\$ 761.97	\$440,926
Associate Degrees	3	423	384	393	400.00	571.48	228,591
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	220	251	301	257.33	380.98	98,040
Transfer Level Math and English	2	406	453	490	449.67	380.98	171,316
Transfer to a Four Year University*	1.5	402	408	408	406.00	285.74	116,010
Nine or More CTE Units	1	1,394	1,709	1,903	1,668.67	190.49	317,868
Regional Living Wage	1	1,291	961	1,192	1,148.00	190.49	218,685
<b>Promise Grant Recipients Subtotal</b>		4,653	4,745	5,327	4,908.33		\$1,591,436
<b>Total Headcounts</b>		14,093	14,371	16,271	14,911.67		<b>\$11,231,126</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
MiraCosta CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	64,124,244
II. Supplemental Allocation			15,853,204
III. Student Success Allocation			10,127,895
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	90,105,343
	2024-25 SCFF Calculated Revenue + COLA (B)		92,568,035
	Hold Harmless Revenue (C)		90,486,838
	Stability Protection Adjustment		2,462,692
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>92,568,035</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	153,320,766
Less Property Tax Excess			(73,816,699)
Student Enrollment Fees			11,236,911
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 9,641.19	x Rate: \$100.00
State General Fund Allocation			862,938
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			862,938
	<b>Subtotal State General Fund Allocation</b>		<b>\$862,938</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$862,938</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$770,874</b>
	<b>Deferral Amount</b>		<b>\$92,064</b>
		<b>Available Revenue</b>	<b>\$ 92,568,035</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>92,568,035</b>
		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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	8,749.19	8,838.75	534.01	-	-	9,372.76	8,986.90	17.50	9,004.40
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	72.45	105.00	(36.18)	-	-	68.82	68.82	-	68.82
CDCP	575.75	585.26	(236.89)	-	-	348.37	348.37	-	348.37
Noncredit	215.34	191.40	28.20	-	-	219.60	219.60	-	219.60
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,612.73</b>	<b>9,720.41</b>	<b>289.14</b>	<b>-</b>	<b>-</b>	<b>10,009.55</b>	<b>9,623.69</b>	<b>17.50</b>	<b>9,641.19</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$54,074,307</b>	<b>\$951,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,025,907</b>			
Change from PY to CY=>>>		<b>\$1,325,603</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$48,759,790	\$ 94,960	\$5,425.65	\$48,854,750
Incarcerated Credit	-	-	\$7,608.84	-
Special Admit Credit	523,640	-	\$7,608.84	523,640
CDCP	2,645,972	-	\$7,595.29	2,645,972
Noncredit	1,002,971	-	\$4,567.26	1,002,971
<b>Total</b>	<b>\$52,932,373</b>	<b>\$94,960</b>		<b>\$53,027,333</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,441.69	9,390.26	51.43	\$ 279,043
-	-	-	-
68.82	68.82	-	-
348.37	348.37	-	-
219.60	219.60	-	-
<b>10,078.48</b>	<b>10,027.05</b>	<b>51.43</b>	<b>\$ 279,043</b>

Total Value=>>> \$55,399,910

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	9,441.69	-	9,441.69
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	68.82	-	68.82
CDCP	-	348.37	-	348.37
Noncredit	-	219.60	-	219.60
<b>Total</b>	<b>-</b>	<b>10,078.48</b>	<b>-</b>	<b>10,078.48</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	665.32	-	\$ 3,609,795
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(2.39)	-	(18,185)
CDCP	-	(585.26)	-	(4,445,221)
Noncredit	-	395.25	-	1,805,211
<b>Total</b>	-	472.92	-	\$ 951,600

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	8,838.75	11.75
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	105.00	0.14
CDCP	0.13%	585.26	0.78
Noncredit	0.13%	191.40	0.25
<b>Total</b>		9,720.41	12.92
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			72,052

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$2,219,382
Total Basic Allocation			\$11,096,911
Total FTES Allocation			\$3,027,333
<b>Total Base Allocation</b>			<b>\$64,124,244</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	738	\$1,280.76	\$945,198
Pell Grant Recipients	1	4,295	1,280.76	5,500,849
Promise Grant Recipients	1	7,345	1,280.76	9,407,157
		<b>Totals</b>	<b>12,378</b>	<b>\$15,853,204</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	459	588	606	551.00	\$ 3,020.86	\$1,664,492
Associate Degrees	3	687	791	682	720.00	2,265.64	1,631,262
Baccalaureate Degrees	3	14	11	15	13.33	2,265.64	30,209
Credit Certificates	2	155	273	186	204.67	1,510.43	309,134
Transfer Level Math and English	2	431	523	502	485.33	1,510.43	733,061
Transfer to a Four Year University*	1.5	876	777	777	810.00	1,132.82	917,585
Nine or More CTE Units	1	1,674	1,918	1,957	1,849.67	755.21	1,396,894
Regional Living Wage	1	1,828	940	1,117	1,295.00	755.21	978,002
<b>All Students Subtotal</b>		6,124	5,821	5,842	5,929.00		\$7,660,639
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	217	319	325	287.00	\$ 1,142.95	\$328,028
Associate Degrees	4.5	337	434	367	379.33	857.22	325,170
Baccalaureate Degrees	4.5	6	4	7	5.67	857.22	4,858
Credit Certificates	3	75	86	94	85.00	571.48	48,576
Transfer Level Math and English	3	137	184	180	167.00	571.48	95,437
Transfer to a Four Year University*	2.25	332	265	265	287.33	428.61	123,153
Nine or More CTE Units	1.5	774	897	978	883.00	285.74	252,307
Regional Living Wage	1.5	526	229	320	358.33	285.74	102,390
<b>Pell Grant Recipients Subtotal</b>		2,404	2,418	2,536	2,452.67		\$1,279,919
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	301	418	423	380.67	\$ 761.97	\$290,056
Associate Degrees	3	444	580	506	510.00	571.48	291,453
Baccalaureate Degrees	3	7	10	12	9.67	571.48	5,524
Credit Certificates	2	109	120	129	119.33	380.98	45,464
Transfer Level Math and English	2	195	270	249	238.00	380.98	90,674
Transfer to a Four Year University*	1.5	462	372	372	402.00	285.74	114,867
Nine or More CTE Units	1	1,049	1,291	1,329	1,223.00	190.49	232,972
Regional Living Wage	1	864	440	528	610.67	190.49	116,327
<b>Promise Grant Recipients Subtotal</b>		3,431	3,501	3,548	3,493.33		\$1,187,337
<b>Total Headcounts</b>		11,959	11,740	11,926	11,875.00		<b>\$10,127,895</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Monterey Peninsula CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	39,436,986
II. Supplemental Allocation			6,250,092
III. Student Success Allocation			5,472,611
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	51,159,689
	2024-25 SCFF Calculated Revenue + COLA (B)		51,582,074
	Hold Harmless Revenue (C)		50,775,259
	Stability Protection Adjustment		422,385
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>51,582,074</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	29,876,607
Less Property Tax Excess			-
Student Enrollment Fees			2,627,194
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 5,886.10	x Rate: \$1,370.79
State General Fund Allocation			9,443,471
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	8,966,997
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			476,474
	<b>Subtotal State General Fund Allocation</b>		<b>\$9,443,471</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$9,443,471</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$8,435,977</b>
	<b>Deferral Amount</b>		<b>\$1,007,494</b>
		<b>Available Revenue</b>	<b>\$ 50,015,848</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>51,582,074</b>
		3.0364% Revenue Deficit	\$ (1,566,226)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	5,229.05	5,839.09	-	(251.99)	-	5,587.10	5,551.75	-	5,551.75
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	361.81	265.62	-	(59.56)	-	206.06	206.06	-	206.06
CDCP	50.38	46.32	-	(45.12)	-	1.20	1.20	-	1.20
Noncredit	153.71	116.80	-	10.29	-	127.09	127.09	-	127.09
<b>Total FTES=&gt;&gt;&gt;</b>	<b>5,794.95</b>	<b>6,267.83</b>	<b>-</b>	<b>(346.38)</b>	<b>-</b>	<b>5,921.45</b>	<b>5,886.10</b>	<b>-</b>	<b>5,886.10</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$34,528,383	\$0	(\$2,112,906)	\$0	\$32,415,477			
Change from PY to CY=>>>		(\$2,112,906)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$30,069,344	\$ -	\$5,416.20	\$30,069,344
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	1,565,086	-	\$7,595.29	1,565,086
CDCP	9,114	-	\$7,595.29	9,114
Noncredit	580,453	-	\$4,567.26	580,453
<b>Total</b>	<b>\$32,223,997</b>	<b>\$0</b>		<b>\$32,223,997</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
5,587.10	5,587.10	-	\$ -
-	-	-	-
206.06	206.06	-	-
1.20	1.20	(0.00)	-
127.09	127.09	-	-
<b>5,921.45</b>	<b>5,921.45</b>	<b>(0.00)</b>	<b>\$ -</b>

**Total Value=>>>** \$32,415,477

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	5,587.10	-	5,587.10
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	206.06	-	206.06
CDCP	-	1.20	-	1.20
Noncredit	-	127.09	-	127.09
<b>Total</b>	<b>-</b>	<b>5,921.45</b>	<b>-</b>	<b>5,921.45</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	5,839.09	7.76
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	265.62	0.35
CDCP	0.13%	46.32	0.06
Noncredit	0.13%	116.80	0.16
<b>Total</b>		6,267.83	8.33
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			46,008

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	1	554,846	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$554,846	
							Total Basic Allocation	\$7,212,989
							Total FTES Allocation	32,223,997
							<b>Total Base Allocation</b>	<b>\$39,436,986</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	373	\$1,280.76	\$477,722
Pell Grant Recipients	1	1,653	1,280.76	2,117,091
Promise Grant Recipients	1	2,854	1,280.76	3,655,279
		<b>Totals</b>	4,880	<b>\$6,250,092</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	263	322	276	287.00	\$ 3,020.86	\$866,986
Associate Degrees	3	271	326	327	308.00	2,265.64	697,818
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	143	197	308	216.00	1,510.43	326,252
Transfer Level Math and English	2	282	282	291	285.00	1,510.43	430,472
Transfer to a Four Year University*	1.5	285	305	305	298.33	1,132.82	337,958
Nine or More CTE Units	1	972	1,074	1,107	1,051.00	755.21	793,730
Regional Living Wage	1	1,396	858	1,122	1,125.33	755.21	849,868
<b>All Students Subtotal</b>		3,612	3,364	3,736	3,570.67		\$4,303,084
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	124	156	144	141.33	\$ 1,142.95	\$161,537
Associate Degrees	4.5	121	155	163	146.33	857.22	125,439
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	29	40	62	43.67	571.48	24,954
Transfer Level Math and English	3	99	109	122	110.00	571.48	62,862
Transfer to a Four Year University*	2.25	110	126	126	120.67	428.61	51,719
Nine or More CTE Units	1.5	291	342	345	326.00	285.74	93,151
Regional Living Wage	1.5	287	118	157	187.33	285.74	53,528
<b>Pell Grant Recipients Subtotal</b>		1,061	1,046	1,119	1,075.33		\$573,190
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	184	238	205	209.00	\$ 761.97	\$159,252
Associate Degrees	3	198	247	242	229.00	571.48	130,868
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	42	66	80	62.67	380.98	23,875
Transfer Level Math and English	2	161	182	168	170.33	380.98	64,894
Transfer to a Four Year University*	1.5	171	188	188	182.33	285.74	52,100
Nine or More CTE Units	1	485	529	511	508.33	190.49	96,834
Regional Living Wage	1	522	237	320	359.67	190.49	68,514
<b>Promise Grant Recipients Subtotal</b>		1,763	1,687	1,714	1,721.33		\$596,337
<b>Total Headcounts</b>		6,436	6,097	6,569	6,367.33		<b>\$5,472,611</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Mt. San Antonio CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	219,184,177
II. Supplemental Allocation			47,426,415
III. Student Success Allocation			25,393,135
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	292,003,727
	2024-25 SCFF Calculated Revenue + COLA (B)		288,388,270
	Hold Harmless Revenue (C)		281,904,467
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>292,003,727</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	77,181,585
Less Property Tax Excess			-
Student Enrollment Fees			10,169,710
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 34,728.80	x Rate: \$1,370.79
State General Fund Allocation			148,180,358
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		145,787,916
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,392,442
	<b>Subtotal State General Fund Allocation</b>		<b>\$148,180,358</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$148,180,358</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$132,371,471</b>
	<b>Deferral Amount</b>		<b>\$15,808,887</b>
		<b>Available Revenue</b>	<b>\$ 283,137,395</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>292,003,727</b>
	3.0364%	Revenue Deficit	\$ (8,866,332)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	23,487.64	23,487.64	-	-	-	23,487.64	23,487.64	-	23,487.64
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	145.51	145.51	-	-	-	145.51	145.51	-	145.51
CDCP	8,020.49	9,164.64	-	-	-	9,164.64	9,164.64	442.82	9,607.45
Noncredit	1,106.50	1,368.27	-	-	-	1,368.27	1,368.27	119.93	1,488.20
<b>Total FTES=&gt;&gt;&gt;</b>	32,760.14	34,166.06	-	-	-	34,166.06	34,166.06	562.75	34,728.80
<b>Total Values=&gt;&gt;&gt;</b>		\$204,176,195	\$0	\$0	\$0	\$204,176,195			
Change from PY to CY=>>>		\$17,449,664							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$127,213,643	\$ -	\$5,416.20	\$127,213,643
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	1,105,191	-	\$7,595.29	1,105,191
CDCP	69,608,112	3,363,320	\$7,595.29	72,971,432
Noncredit	6,249,249	547,752	\$4,567.26	6,797,001
<b>Total</b>	\$204,176,195	\$3,911,072		<b>\$208,087,267</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
24,592.82	23,487.64	1,105.18	\$ 5,985,871
-	-	-	-
477.69	145.51	332.18	2,523,004
10,269.67	9,607.45	662.22	5,029,717
1,488.20	1,488.20	-	-
36,828.38	34,728.80	2,099.58	\$ 13,538,592

Total Value=>>> \$221,625,859

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	24,592.82	-	24,592.82
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	477.69	-	477.69
CDCP	-	10,269.67	-	10,269.67
Noncredit	-	1,488.20	-	1,488.20
<b>Total</b>	-	36,828.38	-	36,828.38

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.37%	23,487.64	321.24
Incarcerated Credit	1.37%	-	-
Special Admit Credit	1.37%	145.51	1.99
CDCP	1.37%	9,164.64	125.34
Noncredit	1.37%	1,368.27	18.71
<b>Total</b>		34,166.06	467.29
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>2,799,616</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	1	\$11,096,910	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
			<b>Subtotal</b>				<b>\$0</b>
				<b>Total Basic Allocation</b>			<b>\$11,096,910</b>
				<b>Total FTES Allocation</b>			<b>208,087,267</b>
				<b>Total Base Allocation</b>			<b>\$219,184,177</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,065	\$1,280.76	\$1,364,006
Pell Grant Recipients	1	13,345	1,280.76	17,091,696
Promise Grant Recipients	1	22,620	1,280.76	28,970,713
		<b>Totals</b>	<b>37,030</b>	<b>\$47,426,415</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,285	1,363	1,392	1,346.67	\$ 3,020.86	\$4,068,086
Associate Degrees	3	1,421	1,557	1,469	1,482.33	2,265.64	3,358,437
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	532	866	440	612.67	1,510.43	925,389
Transfer Level Math and English	2	1,160	1,260	1,290	1,236.67	1,510.43	1,867,896
Transfer to a Four Year University*	1.5	1,456	1,543	1,543	1,514.00	1,132.82	1,715,091
Nine or More CTE Units	1	5,464	5,842	6,029	5,778.33	755.21	4,363,879
Regional Living Wage	1	3,556	2,175	2,700	2,810.33	755.21	2,122,403
<b>All Students Subtotal</b>		<b>14,874</b>	<b>14,606</b>	<b>14,863</b>	<b>14,781.00</b>		<b>\$18,421,181</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	774	864	894	844.00	\$ 1,142.95	\$964,653
Associate Degrees	4.5	859	920	874	884.33	857.22	758,064
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	185	201	231	205.67	571.48	117,534
Transfer Level Math and English	3	481	550	568	533.00	571.48	304,597
Transfer to a Four Year University*	2.25	766	812	812	796.67	428.61	341,457
Nine or More CTE Units	1.5	2,899	3,150	3,364	3,137.67	285.74	896,552
Regional Living Wage	1.5	1,301	756	945	1,000.67	285.74	285,929
<b>Pell Grant Recipients Subtotal</b>		<b>7,265</b>	<b>7,253</b>	<b>7,688</b>	<b>7,402.00</b>		<b>\$3,668,786</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,008	1,068	1,105	1,060.33	\$ 761.97	\$807,941
Associate Degrees	3	1,142	1,243	1,158	1,181.00	571.48	674,914
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	292	324	311	309.00	380.98	117,724
Transfer Level Math and English	2	668	782	772	740.67	380.98	282,183
Transfer to a Four Year University*	1.5	1,023	1,038	1,038	1,033.00	285.74	295,168
Nine or More CTE Units	1	3,978	4,341	4,503	4,274.00	190.49	814,164
Regional Living Wage	1	2,124	1,196	1,579	1,633.00	190.49	311,074
<b>Promise Grant Recipients Subtotal</b>		<b>10,235</b>	<b>9,992</b>	<b>10,466</b>	<b>10,231.00</b>		<b>\$3,303,168</b>
<b>Total Headcounts</b>		<b>32,374</b>	<b>31,851</b>	<b>33,017</b>	<b>32,414.00</b>		<b>\$25,393,135</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Mt. San Jacinto CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	86,648,444
II. Supplemental Allocation			29,069,332
III. Student Success Allocation			15,427,553
			<b>131,145,329</b>
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 131,145,329
		2024-25 SCFF Calculated Revenue + COLA (B)	127,829,081
		Hold Harmless Revenue (C)	124,955,113
		Stability Protection Adjustment	-
		Hold Harmless Protection Adjustment	-
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$ 131,145,329</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	45,031,308
Less Property Tax Excess			-
Student Enrollment Fees			5,217,274
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 13,379.35	x Rate: \$1,370.79
State General Fund Allocation			18,340,225
			58,574,456
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	57,658,823
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			915,633
		<b>Subtotal State General Fund Allocation</b>	<b>\$58,574,456</b>
Adjustment(s)			-
		<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$58,574,456</b>
		<b>State General Fund Certification (Exhibit A)</b>	<b>\$52,325,335</b>
		<b>Deferral Amount</b>	<b>\$6,249,121</b>
		<b>Available Revenue</b>	<b>\$ 127,163,263</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>131,145,329</b>
		3.0364%	Revenue Deficit \$ (3,982,066)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	11,536.91	12,487.67	-	-	467.60	12,955.27	12,326.62	490.28	12,816.89
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	440.11	545.31	-	-	(321.57)	223.74	223.74	-	223.74
CDCP	303.13	235.16	-	-	(14.90)	220.26	220.26	-	220.26
Noncredit	87.25	113.43	-	-	5.03	118.46	118.46	-	118.46
<b>Total FTES=&gt;&gt;&gt;</b>	<b>12,367.40</b>	<b>13,381.57</b>	<b>-</b>	<b>-</b>	<b>136.16</b>	<b>13,517.73</b>	<b>12,889.08</b>	<b>490.28</b>	<b>13,379.35</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$74,081,619</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,081,619</b>			
Change from PY to CY=>>>		<b>\$5,208,918</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$66,763,362	\$ 2,655,441	\$5,416.20	\$69,418,803
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	1,699,371	-	\$7,595.29	1,699,371
CDCP	1,672,939	-	\$7,595.29	1,672,939
Noncredit	541,038	-	\$4,567.26	541,038
<b>Total</b>	<b>\$70,676,710</b>	<b>\$2,655,441</b>		<b>\$73,332,151</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
13,917.00	13,445.55	471.45	\$ 2,553,476
-	-	-	-
223.74	223.74	-	-
220.26	220.26	-	-
118.46	118.46	-	-
<b>14,479.46</b>	<b>14,008.01</b>	<b>471.45</b>	<b>\$ 2,553,476</b>

**Total Value=>>>** \$79,290,537

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	13,917.00	-	13,917.00
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	223.74	-	223.74
CDCP	-	220.26	-	220.26
Noncredit	-	118.46	-	118.46
<b>Total</b>	<b>-</b>	<b>14,479.46</b>	<b>-</b>	<b>14,479.46</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	3.29%	12,487.67	411.23
Incarcerated Credit	3.29%	-	-
Special Admit Credit	3.29%	545.31	17.96
CDCP	3.29%	235.16	7.74
Noncredit	3.29%	113.43	3.74
<b>Total</b>		13,381.57	440.67
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>2,445,811</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	<b>Subtotal</b>				\$4,438,764
							Total Basic Allocation	\$13,316,293
							Total FTES Allocation	73,332,151
							<b>Total Base Allocation</b>	<b>\$86,648,444</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	333	\$1,280.76	\$426,492
Pell Grant Recipients	1	9,571	1,280.76	12,258,121
Promise Grant Recipients	1	12,793	1,280.76	16,384,719
		<b>Totals</b>	<b>22,697</b>	<b>\$29,069,332</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	809	890	1,069	922.67	\$ 3,020.86	\$2,787,243
Associate Degrees	3	931	920	995	948.67	2,265.64	2,149,339
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	109	156	185	150.00	1,510.43	226,564
Transfer Level Math and English	2	1,345	1,342	1,562	1,416.33	1,510.43	2,139,270
Transfer to a Four Year University*	1.5	788	853	853	831.33	1,132.82	941,752
Nine or More CTE Units	1	1,657	1,871	1,979	1,835.67	755.21	1,386,321
Regional Living Wage	1	2,390	1,581	2,034	2,001.67	755.21	1,511,687
<b>All Students Subtotal</b>		<b>8,029</b>	<b>7,613</b>	<b>8,677</b>	<b>8,106.33</b>		<b>\$11,142,176</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	479	520	635	544.67	\$ 1,142.95	\$622,529
Associate Degrees	4.5	567	546	629	580.67	857.22	497,756
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	58	85	95	79.33	571.48	45,337
Transfer Level Math and English	3	593	621	791	668.33	571.48	381,937
Transfer to a Four Year University*	2.25	394	408	408	403.33	428.61	172,872
Nine or More CTE Units	1.5	896	1,050	1,169	1,038.33	285.74	296,692
Regional Living Wage	1.5	1,036	648	834	839.33	285.74	239,830
<b>Pell Grant Recipients Subtotal</b>		<b>4,023</b>	<b>3,878</b>	<b>4,561</b>	<b>4,154.00</b>		<b>\$2,256,953</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	651	680	795	708.67	\$ 761.97	\$539,982
Associate Degrees	3	742	710	771	741.00	571.48	423,464
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	81	121	132	111.33	380.98	42,416
Transfer Level Math and English	2	834	873	1,013	906.67	380.98	345,426
Transfer to a Four Year University*	1.5	576	590	590	585.33	285.74	167,252
Nine or More CTE Units	1	1,193	1,409	1,471	1,357.67	190.49	258,625
Regional Living Wage	1	1,625	1,042	1,290	1,319.00	190.49	251,259
<b>Promise Grant Recipients Subtotal</b>		<b>5,702</b>	<b>5,425</b>	<b>6,062</b>	<b>5,729.67</b>		<b>\$2,028,424</b>
<b>Total Headcounts</b>		<b>17,754</b>	<b>16,916</b>	<b>19,300</b>	<b>17,990.00</b>		<b>\$15,427,553</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Napa Valley CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	26,522,853
II. Supplemental Allocation			5,102,535
III. Student Success Allocation			3,619,223
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	35,244,611
	2024-25 SCFF Calculated Revenue + COLA (B)		34,412,237
	Hold Harmless Revenue (C)		41,068,935
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		5,824,324
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>41,068,935</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	47,153,718
Less Property Tax Excess			(8,079,073)
Student Enrollment Fees			1,227,916
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 3,478.87	x Rate: \$100.00
State General Fund Allocation			347,887
			418,487
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			418,487
	<b>Subtotal State General Fund Allocation</b>		<b>\$418,487</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$418,487</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$373,840</b>
	<b>Deferral Amount</b>		<b>\$44,647</b>
		Available Revenue	\$ 41,068,935
		2025-26 TCR (Max of A, B, or C)	41,068,935
		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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	3,198.99	3,271.94	-	(173.79)	-	3,098.15	3,189.69	-	3,189.69
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	81.38	176.46	-	59.04	-	235.50	235.50	-	235.50
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	74.87	56.86	-	(3.18)	-	53.68	53.68	-	53.68
<b>Total FTES=&gt;&gt;&gt;</b>	<b>3,355.24</b>	<b>3,505.26</b>	<b>-</b>	<b>(117.93)</b>	<b>-</b>	<b>3,387.33</b>	<b>3,478.87</b>	<b>-</b>	<b>3,478.87</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$19,321,426	\$0	(\$507,379)	\$0	\$18,814,047			
Change from PY to CY=>>>		(\$507,379)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$17,276,002	\$ -	\$5,416.20	\$17,276,002
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	1,788,691	-	\$7,595.29	1,788,691
CDCP	-	-	\$7,595.29	-
Noncredit	245,171	-	\$4,567.26	245,171
<b>Total</b>	<b>\$19,309,864</b>	<b>\$0</b>		<b>\$19,309,864</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
3,098.15	3,098.15	-	\$ -
-	-	-	-
235.50	235.50	-	-
-	-	-	-
53.68	53.68	-	-
<b>3,387.33</b>	<b>3,387.33</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$18,814,047

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	3,098.15	-	3,098.15
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	235.50	-	235.50
CDCP	-	-	-	-
Noncredit	-	53.68	-	53.68
<b>Total</b>	<b>-</b>	<b>3,387.33</b>	<b>-</b>	<b>3,387.33</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	977.22	-	-	\$ 5,292,814
Incarcerated Credit	-	-	-	-
Special Admit Credit	(63.77)	-	-	(484,352)
CDCP	4.96	-	-	37,673
Noncredit	342.78	-	-	1,565,566
<b>Total</b>	<b>1,261.19</b>	<b>-</b>	<b>-</b>	<b>\$ 6,411,701</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	3,271.94	4.35
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	176.46	0.23
CDCP	0.13%	-	-
Noncredit	0.13%	56.86	0.08
<b>Total</b>		<b>3,505.26</b>	<b>4.66</b>

Total Growth FTES Value =>>> \$ 25,745

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$6,658,143</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	1	554,846
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$554,846</b>

Total Basic Allocation \$7,212,989  
 Total FTES Allocation 19,309,864  
**Total Base Allocation \$26,522,853**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	152	\$1,280.76	\$194,675
Pell Grant Recipients	1	1,238	1,280.76	1,585,577
Promise Grant Recipients	1	2,594	1,280.76	3,322,283
		<b>Totals</b>	<b>3,984</b>	<b>\$5,102,535</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	173	200	169	180.67	\$ 3,020.86	\$545,768
Associate Degrees	3	257	235	212	234.67	2,265.64	531,671
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	74	45	62	60.33	1,510.43	91,129
Transfer Level Math and English	2	209	189	299	232.33	1,510.43	350,923
Transfer to a Four Year University*	1.5	297	222	222	247.00	1,132.82	279,807
Nine or More CTE Units	1	707	659	742	702.67	755.21	530,664
Regional Living Wage	1	838	455	459	584.00	755.21	441,045
	<b>All Students Subtotal</b>	<b>2,555</b>	<b>2,005</b>	<b>2,165</b>	<b>2,241.67</b>		<b>\$2,771,007</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	79	96	79	84.67	\$ 1,142.95	\$96,770
Associate Degrees	4.5	114	102	100	105.33	857.22	90,293
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	26	14	20	20.00	571.48	11,430
Transfer Level Math and English	3	59	54	118	77.00	571.48	44,004
Transfer to a Four Year University*	2.25	117	84	84	95.00	428.61	40,718
Nine or More CTE Units	1.5	243	238	311	264.00	285.74	75,435
Regional Living Wage	1.5	204	103	118	141.67	285.74	40,480
	<b>Pell Grant Recipients Subtotal</b>	<b>842</b>	<b>691</b>	<b>830</b>	<b>787.67</b>		<b>\$399,130</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	132	137	127	132.00	\$ 761.97	\$100,580
Associate Degrees	3	184	173	160	172.33	571.48	98,485
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	52	29	32	37.67	380.98	14,350
Transfer Level Math and English	2	107	110	168	128.33	380.98	48,893
Transfer to a Four Year University*	1.5	183	138	138	153.00	285.74	43,718
Nine or More CTE Units	1	450	428	481	453.00	190.49	86,293
Regional Living Wage	1	407	237	250	298.00	190.49	56,767
	<b>Promise Grant Recipients Subtotal</b>	<b>1,515</b>	<b>1,252</b>	<b>1,356</b>	<b>1,374.33</b>		<b>\$449,086</b>
	<b>Total Headcounts</b>	<b>4,912</b>	<b>3,948</b>	<b>4,351</b>	<b>4,403.67</b>		<b>\$3,619,223</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
North Orange County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	191,805,327
II. Supplemental Allocation			46,833,424
III. Student Success Allocation			27,115,024
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	265,753,775
	2024-25 SCFF Calculated Revenue + COLA (B)		267,501,036
	Hold Harmless Revenue (C)		262,433,892
	Stability Protection Adjustment		1,747,261
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>267,501,036</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	135,876,013
Less Property Tax Excess			-
Student Enrollment Fees			11,667,111
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 31,518.90	x Rate: \$1,370.79
State General Fund Allocation			68,629,923
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		65,924,529
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,705,394
	<b>Subtotal State General Fund Allocation</b>		<b>\$68,629,923</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$68,629,923</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$61,308,017</b>
	<b>Deferral Amount</b>		<b>\$7,321,906</b>
		<b>Available Revenue</b>	<b>\$ 259,378,698</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>267,501,036</b>
		3.0364% Revenue Deficit	\$ (8,122,338)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	24,573.42	26,183.31	1,086.75	-	-	27,270.06	26,008.93	-	26,008.93
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	657.82	940.09	23.35	-	-	963.44	963.44	-	963.44
CDCP	2,569.88	2,988.94	(1,305.33)	-	-	1,683.61	1,683.61	-	1,683.61
Noncredit	1,398.44	1,514.15	1,348.77	-	-	2,862.92	2,862.92	-	2,862.92
<b>Total FTES=&gt;&gt;&gt;</b>	29,199.56	31,626.49	1,153.54	-	-	32,780.03	31,518.90	-	31,518.90
<b>Total Values=&gt;&gt;&gt;</b>		\$178,571,573	\$2,309,225	\$0	\$0	\$180,880,797			
	Change from PY to CY=>>>	\$2,309,224							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$140,869,442	\$ -	\$5,416.20	\$140,869,442
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	7,317,609	-	\$7,595.29	7,317,609
CDCP	12,787,511	-	\$7,595.29	12,787,511
Noncredit	13,075,709	-	\$4,567.26	13,075,709
<b>Total</b>	\$174,050,271	\$0		\$174,050,271

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
27,270.06	27,270.06	-	\$ -
-	-	-	-
963.44	963.44	-	-
1,683.61	1,683.61	-	-
2,862.92	2,862.92	-	-
32,780.03	32,780.03	-	\$ -

Total Value=>>> \$180,880,797

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	27,270.06	-	27,270.06
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	963.44	-	963.44
CDCP	-	1,683.61	-	1,683.61
Noncredit	-	2,862.92	-	2,862.92
<b>Total</b>	-	32,780.03	-	32,780.03

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	1,900.67	-	\$ 10,294,400
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(436.06)	-	(3,312,003)
CDCP	-	(358.74)	-	(2,724,735)
Noncredit	-	1,003.31	-	4,582,381
<b>Total</b>	-	2,109.18	-	\$ 8,840,043

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	26,183.31	34.80
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	940.09	1.25
CDCP	0.13%	2,988.94	3.97
Noncredit	0.13%	1,514.15	2.01
<b>Total</b>		31,626.49	42.03
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			237,941

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$15,535,674

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$2,219,382
Total Basic Allocation			\$17,755,056
Total FTES Allocation			174,050,271
<b>Total Base Allocation</b>			<b>\$191,805,327</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,116	\$1,280.76	\$1,429,324
Pell Grant Recipients	1	13,028	1,280.76	16,685,696
Promise Grant Recipients	1	22,423	1,280.76	28,718,404
		<b>Totals</b>		<b>\$46,833,424</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,655	1,650	1,747	1,684.00	\$ 3,020.86	\$5,087,122
Associate Degrees	3	1,322	1,381	1,408	1,370.33	2,265.64	3,104,685
Baccalaureate Degrees	3	1	4	6	3.67	2,265.64	8,307
Credit Certificates	2	793	882	892	855.67	1,510.43	1,292,423
Transfer Level Math and English	2	1,527	1,571	1,782	1,626.67	1,510.43	2,456,963
Transfer to a Four Year University*	1.5	1,977	1,177	1,177	1,443.67	1,132.82	1,635,416
Nine or More CTE Units	1	4,763	5,585	6,354	5,567.33	755.21	4,204,528
Regional Living Wage	1	3,244	2,076	2,435	2,585.00	755.21	1,952,228
<b>All Students Subtotal</b>		15,282	14,326	15,801	15,136.33		\$19,741,672
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	897	940	1,013	950.00	\$ 1,142.95	\$1,085,806
Associate Degrees	4.5	727	776	806	769.67	857.22	659,770
Baccalaureate Degrees	4.5	1	3	4	2.67	857.22	2,286
Credit Certificates	3	381	454	477	437.33	571.48	249,926
Transfer Level Math and English	3	668	704	892	754.67	571.48	431,275
Transfer to a Four Year University*	2.25	1,018	564	564	715.33	428.61	306,597
Nine or More CTE Units	1.5	2,416	2,876	3,426	2,906.00	285.74	830,356
Regional Living Wage	1.5	988	606	698	764.00	285.74	218,304
<b>Pell Grant Recipients Subtotal</b>		7,096	6,923	7,880	7,299.67		\$3,784,320
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,280	1,281	1,326	1,295.67	\$ 761.97	\$987,258
Associate Degrees	3	1,036	1,077	1,126	1,079.67	571.48	617,004
Baccalaureate Degrees	3	1	3	5	3.00	571.48	1,714
Credit Certificates	2	576	650	656	627.33	380.98	239,004
Transfer Level Math and English	2	995	1,053	1,178	1,075.33	380.98	409,685
Transfer to a Four Year University*	1.5	1,391	817	817	1,008.33	285.74	288,120
Nine or More CTE Units	1	3,517	4,190	4,703	4,136.67	190.49	788,003
Regional Living Wage	1	1,725	1,083	1,259	1,355.67	190.49	258,244
<b>Promise Grant Recipients Subtotal</b>		10,521	10,154	11,070	10,581.67		\$3,589,032
<b>Total Headcounts</b>		32,899	31,403	34,751	33,017.67		<b>\$27,115,024</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Ohlone CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	49,569,165
II. Supplemental Allocation			5,943,991
III. Student Success Allocation			6,442,324
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	61,955,480
	2024-25 SCFF Calculated Revenue + COLA (B)		60,301,363
	Hold Harmless Revenue (C)		63,336,071
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		1,380,591
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>63,336,071</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	36,764,691
Less Property Tax Excess			-
Student Enrollment Fees			3,201,445
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,128.00	x Rate: \$1,370.79
State General Fund Allocation			9,770,963
			11,675,851
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		11,125,774
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			550,077
	<b>Subtotal State General Fund Allocation</b>		<b>\$11,675,851</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$11,675,851</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$10,430,192</b>
	<b>Deferral Amount</b>		<b>\$1,245,659</b>
		<b>Available Revenue</b>	<b>\$ 61,412,950</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>63,336,071</b>
		3.0364% Revenue Deficit	\$ (1,923,121)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	5,774.96	6,051.20	207.34	-	-	6,258.54	6,028.23	-	6,028.23
Incarcerated Credit	44.47	57.24	23.72	-	-	80.96	80.96	-	80.96
Special Admit Credit	582.20	802.01	(1.47)	-	-	800.54	800.54	-	800.54
CDCP	152.06	182.33	(66.94)	-	-	115.39	115.39	-	115.39
Noncredit	12.72	13.86	89.02	-	-	102.88	102.88	-	102.88
<b>Total FTES=&gt;&gt;&gt;</b>	<b>6,566.41</b>	<b>7,106.64</b>	<b>251.67</b>	<b>-</b>	<b>-</b>	<b>7,358.31</b>	<b>7,128.00</b>	<b>-</b>	<b>7,128.00</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$40,748,888</b>	<b>\$1,190,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,939,026</b>			
Change from PY to CY=>>>		<b>\$1,190,138</b>							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$32,650,088	\$ -	\$5,416.20	\$32,650,088
Incarcerated Credit	614,915	-	\$7,595.29	614,915
Special Admit Credit	6,080,336	-	\$7,595.29	6,080,336
CDCP	876,421	-	\$7,595.29	876,421
Noncredit	469,880	-	\$4,567.26	469,880
<b>Total</b>	<b>\$40,691,640</b>	<b>\$0</b>		<b>\$40,691,640</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
6,258.54	6,258.54	-	\$ -
80.96	80.96	-	-
800.54	800.54	-	-
115.39	115.39	-	-
102.88	102.88	-	-
<b>7,358.31</b>	<b>7,358.31</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$41,939,026

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	6,258.54	-	6,258.54
Incarcerated Credit	-	80.96	-	80.96
Special Admit Credit	-	800.54	-	800.54
CDCP	-	115.39	-	115.39
Noncredit	-	102.88	-	102.88
<b>Total</b>	<b>-</b>	<b>7,358.31</b>	<b>-</b>	<b>7,358.31</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	983.59	-	-	\$ 5,327,315
Incarcerated Credit	(28.35)	-	-	(215,327)
Special Admit Credit	(203.87)	-	-	(1,548,446)
CDCP	(88.58)	-	-	(672,791)
Noncredit	7.95	-	-	36,310
<b>Total</b>	<b>670.74</b>	<b>-</b>	<b>-</b>	<b>\$ 2,927,061</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	6,051.20	8.04
Incarcerated Credit	0.13%	57.24	0.08
Special Admit Credit	0.13%	802.01	1.07
CDCP	0.13%	182.33	0.24
Noncredit	0.13%	13.86	0.02
<b>Total</b>		<b>7,106.64</b>	<b>9.45</b>

Total Growth FTES Value >>>> \$ 54,297

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$6,658,143</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$2,219,382</b>

Total Basic Allocation \$8,877,525  
 Total FTES Allocation 40,691,640  
**Total Base Allocation \$49,569,165**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	50	\$1,280.76	\$64,038
Pell Grant Recipients	1	1,596	1,280.76	2,044,087
Promise Grant Recipients	1	2,995	1,280.76	3,835,866
		<b>Totals</b>	<b>4,641</b>	<b>\$5,943,991</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	283	309	309	300.33	\$ 3,020.86	\$907,264
Associate Degrees	3	291	313	292	298.67	2,265.64	676,672
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	218	236	213	222.33	1,510.43	335,819
Transfer Level Math and English	2	652	638	614	634.67	1,510.43	958,618
Transfer to a Four Year University*	1.5	670	605	605	626.67	1,132.82	709,901
Nine or More CTE Units	1	1,026	1,044	1,032	1,034.00	755.21	780,891
Regional Living Wage	1	1,452	1,201	1,331	1,328.00	755.21	1,002,924
	<b>All Students Subtotal</b>	<b>4,592</b>	<b>4,346</b>	<b>4,396</b>	<b>4,444.67</b>		<b>\$5,372,089</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	97	107	120	108.00	\$ 1,142.95	\$123,439
Associate Degrees	4.5	89	100	80	89.67	857.22	76,864
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	57	58	48	54.33	571.48	31,050
Transfer Level Math and English	3	140	139	158	145.67	571.48	83,245
Transfer to a Four Year University*	2.25	175	150	150	158.33	428.61	67,863
Nine or More CTE Units	1.5	237	269	258	254.67	285.74	72,768
Regional Living Wage	1.5	172	123	115	136.67	285.74	39,051
	<b>Pell Grant Recipients Subtotal</b>	<b>967</b>	<b>946</b>	<b>929</b>	<b>947.33</b>		<b>\$494,280</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	156	179	177	170.67	\$ 761.97	\$130,043
Associate Degrees	3	179	185	153	172.33	571.48	98,485
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	95	99	71	88.33	380.98	33,654
Transfer Level Math and English	2	241	269	245	251.67	380.98	95,881
Transfer to a Four Year University*	1.5	305	259	259	274.33	285.74	78,388
Nine or More CTE Units	1	441	472	440	451.00	190.49	85,912
Regional Living Wage	1	349	268	227	281.33	190.49	53,592
	<b>Promise Grant Recipients Subtotal</b>	<b>1,766</b>	<b>1,731</b>	<b>1,572</b>	<b>1,689.67</b>		<b>\$575,955</b>
	<b>Total Headcounts</b>	<b>7,325</b>	<b>7,023</b>	<b>6,897</b>	<b>7,081.67</b>		<b>\$6,442,324</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Palo Verde CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	26,477,360
II. Supplemental Allocation			3,382,478
III. Student Success Allocation			1,615,415
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	31,475,253
	2024-25 SCFF Calculated Revenue + COLA (B)		33,564,364
	Hold Harmless Revenue (C)		32,809,740
	Stability Protection Adjustment		2,089,111
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>33,564,364</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	2,328,423
Less Property Tax Excess			-
Student Enrollment Fees			606,262
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 2,775.65	x Rate: \$1,370.79
State General Fund Allocation			3,804,815
			25,805,724
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	25,649,170
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			156,554
	<b>Subtotal State General Fund Allocation</b>		<b>\$25,805,724</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$25,805,724</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$23,052,594</b>
	<b>Deferral Amount</b>		<b>\$2,753,130</b>
		<b>Available Revenue</b>	<b>\$ 32,545,224</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>33,564,364</b>
		3.0364%	Revenue Deficit \$ (1,019,140)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	1,352.22	1,784.58	-	3.29	-	1,787.87	1,641.56	-	1,641.56
Incarcerated Credit	1,010.97	1,019.62	-	(31.68)	-	987.94	987.94	-	987.94
Special Admit Credit	113.22	138.28	-	(18.76)	-	119.52	119.52	-	119.52
CDCP	17.40	15.04	-	(15.04)	-	-	-	-	-
Noncredit	11.41	12.33	-	14.30	-	26.63	26.63	-	26.63
<b>Total FTES=&gt;&gt;&gt;</b>	<b>2,505.22</b>	<b>2,969.85</b>	<b>-</b>	<b>(47.89)</b>	<b>-</b>	<b>2,921.96</b>	<b>2,775.65</b>	<b>-</b>	<b>2,775.65</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$18,630,757	\$0	(\$414,196)	\$0	\$18,216,561			
Change from PY to CY=>>>		(\$414,196)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$8,890,984	\$ -	\$5,416.20	\$8,890,984
Incarcerated Credit	7,503,693	-	\$7,595.29	7,503,693
Special Admit Credit	907,789	-	\$7,595.29	907,789
CDCP	-	-	\$7,595.29	-
Noncredit	121,626	-	\$4,567.26	121,626
<b>Total</b>	<b>\$17,424,092</b>	<b>\$0</b>		<b>\$17,424,092</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
1,787.87	1,787.87	-	\$ -
987.94	987.94	-	-
119.52	119.52	-	-
-	-	-	-
26.63	26.63	-	-
<b>2,921.96</b>	<b>2,921.96</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$18,216,561

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	1,787.87	-	1,787.87
Incarcerated Credit	-	987.94	-	987.94
Special Admit Credit	-	119.52	-	119.52
CDCP	-	-	-	-
Noncredit	-	26.63	-	26.63
<b>Total</b>	<b>-</b>	<b>2,921.96</b>	<b>-</b>	<b>2,921.96</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	3.54%	1,784.58	63.16
Incarcerated Credit	3.54%	1,019.62	36.09
Special Admit Credit	3.54%	138.28	4.89
CDCP	3.54%	15.04	0.53
Noncredit	3.54%	12.33	0.44
<b>Total</b>		2,969.85	105.11
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			661,096

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	1	277,425	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,775,843	<b>Subtotal</b>				\$277,425
							Total Basic Allocation	\$9,053,268
							Total FTES Allocation	17,424,092
							<b>Total Base Allocation</b>	<b>\$26,477,360</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	56	\$1,280.76	\$71,722
Pell Grant Recipients	1	293	1,280.76	375,262
Promise Grant Recipients	1	2,292	1,280.76	2,935,494
		<b>Totals</b>	2,641	<b>\$3,382,478</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	29	46	31	35.33	\$ 3,020.86	\$106,737
Associate Degrees	3	147	131	130	136.00	2,265.64	308,127
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	57	45	49	50.33	1,510.43	76,025
Transfer Level Math and English	2	4	12	18	11.33	1,510.43	17,118
Transfer to a Four Year University*	1.5	20	24	24	22.67	1,132.82	25,677
Nine or More CTE Units	1	467	583	796	615.33	755.21	464,708
Regional Living Wage	1	415	579	239	411.00	755.21	310,393
<b>All Students Subtotal</b>		1,139	1,420	1,287	1,282.00		\$1,308,785
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	5	17	10	10.67	\$ 1,142.95	\$12,192
Associate Degrees	4.5	25	25	49	33.00	857.22	28,288
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	16	4	17	12.33	571.48	7,048
Transfer Level Math and English	3	2	7	7	5.33	571.48	3,048
Transfer to a Four Year University*	2.25	4	9	9	7.33	428.61	3,143
Nine or More CTE Units	1.5	80	130	101	103.67	285.74	29,622
Regional Living Wage	1.5	53	22	39	38.00	285.74	10,858
<b>Pell Grant Recipients Subtotal</b>		185	214	232	210.33		\$94,199
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	29	46	30	35.00	\$ 761.97	\$26,669
Associate Degrees	3	144	126	125	131.67	571.48	75,244
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	37	20	28	28.33	380.98	10,795
Transfer Level Math and English	2	3	12	10	8.33	380.98	3,175
Transfer to a Four Year University*	1.5	11	20	20	17.00	285.74	4,858
Nine or More CTE Units	1	294	382	402	359.33	190.49	68,450
Regional Living Wage	1	167	104	95	122.00	190.49	23,240
<b>Promise Grant Recipients Subtotal</b>		685	710	710	701.67		\$212,431
<b>Total Headcounts</b>		2,009	2,344	2,229	2,194.00		<b>\$1,615,415</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Palomar CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	91,733,055
II. Supplemental Allocation			19,462,377
III. Student Success Allocation			14,557,196
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	125,752,628
	2024-25 SCFF Calculated Revenue + COLA (B)		131,711,543
	Hold Harmless Revenue (C)		140,984,442
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		15,231,814
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>140,984,442</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	114,840,644
Less Property Tax Excess			-
Student Enrollment Fees			7,001,929
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 14,479.54	x Rate: \$937.68
State General Fund Allocation			1,283,942
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,283,942
	<b>Subtotal State General Fund Allocation</b>		<b>\$1,283,942</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$1,283,942</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$1,146,962</b>
	<b>Deferral Amount</b>		<b>\$136,980</b>
		<b>Available Revenue</b>	<b>\$ 136,703,624</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>140,984,442</b>
		3.0364% Revenue Deficit	\$ (4,280,818)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	12,862.38	13,378.69	-	(220.40)	-	13,158.29	13,133.12	-	13,133.12
Incarcerated Credit	2.10	5.10	-	(0.70)	-	4.40	4.40	-	4.40
Special Admit Credit	726.08	802.79	-	94.35	-	897.14	897.14	-	897.14
CDCP	335.50	393.06	-	(186.57)	-	206.49	206.49	-	206.49
Noncredit	151.52	79.22	-	159.17	-	238.39	238.39	-	238.39
<b>Total FTES=&gt;&gt;&gt;</b>	<b>14,077.58</b>	<b>14,658.86</b>	<b>-</b>	<b>(154.15)</b>	<b>-</b>	<b>14,504.71</b>	<b>14,479.54</b>	<b>-</b>	<b>14,479.54</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$81,944,983	\$0	(\$1,172,513)	\$0	\$80,772,469			
	Change from PY to CY=>>>	(\$1,172,514)							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$71,131,542	\$ -	\$5,416.20	\$71,131,542
Incarcerated Credit	33,419	-	\$7,595.29	33,419
Special Admit Credit	6,814,041	-	\$7,595.29	6,814,041
CDCP	1,568,352	-	\$7,595.29	1,568,352
Noncredit	1,088,790	-	\$4,567.26	1,088,790
<b>Total</b>	<b>\$80,636,144</b>	<b>\$0</b>		<b>\$80,636,144</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
13,158.29	13,158.29	-	\$ -
4.40	4.40	-	-
897.14	897.14	-	-
206.49	206.49	-	-
238.39	238.39	-	-
<b>14,504.71</b>	<b>14,504.71</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$80,772,469

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	-	13,158.29	-	13,158.29
Incarcerated Credit	-	4.40	-	4.40
Special Admit Credit	-	897.14	-	897.14
CDCP	-	206.49	-	206.49
Noncredit	-	238.39	-	238.39
<b>Total</b>	<b>-</b>	<b>14,504.71</b>	<b>-</b>	<b>14,504.71</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	3,645.88	-	\$ 19,746,798
Incarcerated Credit	-	7.38	-	56,053
Special Admit Credit	-	(194.60)	-	(1,478,044)
CDCP	-	(29.66)	-	(225,276)
Noncredit	-	371.74	-	1,697,834
<b>Total</b>	-	3,800.74	-	\$ 19,797,365

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	13,378.69	17.78
Incarcerated Credit	0.13%	5.10	0.01
Special Admit Credit	0.13%	802.79	1.07
CDCP	0.13%	393.06	0.52
Noncredit	0.13%	79.22	0.11
<b>Total</b>		14,658.86	19.48
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			109,189

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$2,219,382

Total Basic Allocation	\$11,096,911
Total FTES Allocation	80,636,144
<b>Total Base Allocation</b>	<b>\$91,733,055</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	572	\$1,280.76	\$732,593
Pell Grant Recipients	1	5,197	1,280.76	6,656,092
Promise Grant Recipients	1	9,427	1,280.76	12,073,692
		<b>Totals</b>	15,196	<b>\$19,462,377</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	631	601	610	614.00	\$ 3,020.86	\$1,854,806
Associate Degrees	3	845	775	875	831.67	2,265.64	1,884,259
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	827	962	827	872.00	1,510.43	1,317,093
Transfer Level Math and English	2	563	548	514	541.67	1,510.43	818,149
Transfer to a Four Year University*	1.5	1,151	1,125	1,125	1,133.67	1,132.82	1,284,241
Nine or More CTE Units	1	3,811	3,945	4,569	4,108.33	755.21	3,102,671
Regional Living Wage	1	2,541	1,495	1,726	1,920.67	755.21	1,450,514
<b>All Students Subtotal</b>		10,369	9,451	10,246	10,022.00		\$11,711,733
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	287	247	272	268.67	\$ 1,142.95	\$307,074
Associate Degrees	4.5	343	345	389	359.00	857.22	307,740
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	143	141	140	141.33	571.48	80,769
Transfer Level Math and English	3	173	193	190	185.33	571.48	105,914
Transfer to a Four Year University*	2.25	375	355	355	361.67	428.61	155,013
Nine or More CTE Units	1.5	889	1,002	1,175	1,022.00	285.74	292,025
Regional Living Wage	1.5	607	295	333	411.67	285.74	117,629
<b>Pell Grant Recipients Subtotal</b>		2,817	2,578	2,854	2,749.67		\$1,366,164
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	419	395	410	408.00	\$ 761.97	\$310,883
Associate Degrees	3	575	533	583	563.67	571.48	322,122
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	257	251	234	247.33	380.98	94,230
Transfer Level Math and English	2	265	277	259	267.00	380.98	101,723
Transfer to a Four Year University*	1.5	628	560	560	582.67	285.74	166,490
Nine or More CTE Units	1	1,532	1,671	1,804	1,669.00	190.49	317,932
Regional Living Wage	1	1,247	643	723	871.00	190.49	165,919
<b>Promise Grant Recipients Subtotal</b>		4,923	4,330	4,573	4,608.67		\$1,479,299
<b>Total Headcounts</b>		18,109	16,359	17,673	17,380.33		<b>\$14,557,196</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Pasadena Area CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	136,626,623
II. Supplemental Allocation			37,194,451
III. Student Success Allocation			23,157,702
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	196,978,776
	2024-25 SCFF Calculated Revenue + COLA (B)		195,921,213
	Hold Harmless Revenue (C)		191,516,337
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>196,978,776</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	49,035,017
Less Property Tax Excess			-
Student Enrollment Fees			9,155,117
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 22,063.88	x Rate: \$1,370.79
State General Fund Allocation			30,244,851
			102,562,774
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	100,738,663
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,824,111
	<b>Subtotal State General Fund Allocation</b>		<b>\$102,562,774</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$102,562,774</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$91,620,681</b>
	<b>Deferral Amount</b>		<b>\$10,942,093</b>
		<b>Available Revenue</b>	<b>\$ 190,997,759</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>196,978,776</b>
		3.0364% Revenue Deficit	\$ (5,981,017)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	18,660.08	20,176.63	33.24	-	-	20,209.87	19,682.19	-	19,682.19
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	561.52	697.25	338.91	-	-	1,036.16	1,036.16	-	1,036.16
CDCP	917.64	1,155.82	(266.66)	-	-	889.16	889.16	-	889.16
Noncredit	692.45	249.17	207.20	-	-	456.37	456.37	-	456.37
<b>Total FTES=&gt;&gt;&gt;</b>	<b>20,831.69</b>	<b>22,278.87</b>	<b>312.69</b>	<b>-</b>	<b>-</b>	<b>22,591.56</b>	<b>22,063.88</b>	<b>-</b>	<b>22,063.88</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$124,493,201	\$1,675,131	\$0	\$0	\$126,168,331			
Change from PY to CY=>>>		\$1,675,130							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$106,602,601	\$ -	\$5,416.20	\$106,602,601
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	7,869,938	-	\$7,595.29	7,869,938
CDCP	6,753,430	-	\$7,595.29	6,753,430
Noncredit	2,084,362	-	\$4,567.26	2,084,362
<b>Total</b>	<b>\$123,310,331</b>	<b>\$0</b>		<b>\$123,310,331</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
20,209.87	20,209.87	-	\$ -
-	-	-	-
1,036.16	1,036.16	-	-
889.16	889.16	-	-
456.37	456.37	-	-
<b>22,591.56</b>	<b>22,591.56</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$126,168,331

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	20,209.87	-	20,209.87
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,036.16	-	1,036.16
CDCP	-	889.16	-	889.16
Noncredit	-	456.37	-	456.37
<b>Total</b>	<b>-</b>	<b>22,591.56</b>	<b>-</b>	<b>22,591.56</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,322.46	-	\$ 12,578,897
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(367.64)	-	(2,792,333)
CDCP	-	(281.73)	-	(2,139,822)
Noncredit	-	(70.82)	-	(323,454)
<b>Total</b>	-	1,602.27	-	\$ 7,323,288

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	20,176.63	26.82
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	697.25	0.93
CDCP	0.13%	1,155.82	1.54
Noncredit	0.13%	249.17	0.33
<b>Total</b>		22,278.87	29.61
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			165,885

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	1	\$11,096,910	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	1	2,219,382	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$11,096,910	<b>Subtotal</b>				\$2,219,382
							Total Basic Allocation	\$13,316,292
							Total FTES Allocation	123,310,331
							<b>Total Base Allocation</b>	<b>\$136,626,623</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,037	\$1,280.76	\$1,328,145
Pell Grant Recipients	1	10,157	1,280.76	13,008,644
Promise Grant Recipients	1	17,847	1,280.76	22,857,662
		<b>Totals</b>		<b>\$37,194,451</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,114	1,509	1,503	1,375.33	\$ 3,020.86	\$4,154,684
Associate Degrees	3	1,343	2,072	2,325	1,913.33	2,265.64	4,334,929
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	324	512	445	427.00	1,510.43	644,953
Transfer Level Math and English	2	1,435	1,626	1,743	1,601.33	1,510.43	2,418,699
Transfer to a Four Year University*	1.5	1,327	1,420	1,420	1,389.00	1,132.82	1,573,488
Nine or More CTE Units	1	2,518	3,068	3,339	2,975.00	755.21	2,246,762
Regional Living Wage	1	2,500	1,598	2,258	2,118.67	755.21	1,600,047
<b>All Students Subtotal</b>		10,561	11,805	13,033	11,799.67		\$16,973,562
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	663	889	907	819.67	\$ 1,142.95	\$936,841
Associate Degrees	4.5	771	1,193	1,318	1,094.00	857.22	937,793
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	144	236	201	193.67	571.48	110,676
Transfer Level Math and English	3	583	699	796	692.67	571.48	395,843
Transfer to a Four Year University*	2.25	706	702	702	703.33	428.61	301,454
Nine or More CTE Units	1.5	1,210	1,388	1,534	1,377.33	285.74	393,557
Regional Living Wage	1.5	744	448	609	600.33	285.74	171,538
<b>Pell Grant Recipients Subtotal</b>		4,821	5,555	6,067	5,481.00		\$3,247,702
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	854	1,125	1,145	1,041.33	\$ 761.97	\$793,464
Associate Degrees	3	1,024	1,587	1,718	1,443.00	571.48	824,641
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	227	361	311	299.67	380.98	114,168
Transfer Level Math and English	2	730	889	1,083	900.67	380.98	343,140
Transfer to a Four Year University*	1.5	904	923	923	916.67	285.74	261,927
Nine or More CTE Units	1	1,731	2,035	2,207	1,991.00	190.49	379,270
Regional Living Wage	1	1,452	837	1,173	1,154.00	190.49	219,828
<b>Promise Grant Recipients Subtotal</b>		6,922	7,757	8,560	7,746.33		\$2,936,438
<b>Total Headcounts</b>		22,304	25,117	27,660	25,027.00		<b>\$23,157,702</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Peralta CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	98,068,508
II. Supplemental Allocation			23,994,974
III. Student Success Allocation			11,936,018
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	133,999,500
	2024-25 SCFF Calculated Revenue + COLA (B)		147,205,680
	Hold Harmless Revenue (C)		148,941,102
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		14,941,602
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>148,941,102</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	66,644,612
Less Property Tax Excess			-
Student Enrollment Fees			5,556,753
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 12,921.18	x Rate: \$1,370.79
State General Fund Allocation			17,712,162
			54,505,163
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	52,988,442	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,516,721	
	<b>Subtotal State General Fund Allocation</b>	<b>\$54,505,163</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$54,505,163</b>	<b>Available Revenue \$ 144,418,690</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$48,690,182</b>	<b>2025-26 TCR (Max of A, B, or C) 148,941,102</b>
	<b>Deferral Amount</b>	<b>\$5,814,981</b>	<b>3.0364% Revenue Deficit \$ (4,522,412)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	11,824.58	12,624.69	-	(412.50)	-	12,212.19	12,220.49	-	12,220.49
Incarcerated Credit	15.00	13.25	-	(6.55)	-	6.70	6.70	-	6.70
Special Admit Credit	1,411.55	1,449.41	-	(858.72)	-	590.69	590.69	-	590.69
CDCP	196.46	243.88	-	(165.20)	-	78.68	78.68	-	78.68
Noncredit	62.68	25.99	-	(1.37)	-	24.62	24.62	-	24.62
<b>Total FTES=&gt;&gt;&gt;</b>	<b>13,510.27</b>	<b>14,357.22</b>	<b>-</b>	<b>(1,444.34)</b>	<b>-</b>	<b>12,912.88</b>	<b>12,921.18</b>	<b>-</b>	<b>12,921.18</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$81,458,159	\$0	(\$10,067,159)	\$0	\$71,391,000			
Change from PY to CY=>>>		(\$10,067,159)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$66,188,541	\$ -	\$5,416.20	\$66,188,541
Incarcerated Credit	50,888	-	\$7,595.29	50,888
Special Admit Credit	4,486,463	-	\$7,595.29	4,486,463
CDCP	597,598	-	\$7,595.29	597,598
Noncredit	112,446	-	\$4,567.26	112,446
<b>Total</b>	<b>\$71,435,936</b>	<b>\$0</b>		<b>\$71,435,936</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
12,212.19	12,212.19	-	\$ -
6.70	6.70	-	-
590.69	590.69	-	-
78.68	78.68	-	-
24.62	24.62	-	-
<b>12,912.88</b>	<b>12,912.88</b>	<b>-</b>	<b>\$ -</b>

**Total Value=>>>** \$71,391,000

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	12,212.19	-	12,212.19
Incarcerated Credit	-	6.70	-	6.70
Special Admit Credit	-	590.69	-	590.69
CDCP	-	78.68	-	78.68
Noncredit	-	24.62	-	24.62
<b>Total</b>	<b>-</b>	<b>12,912.88</b>	<b>-</b>	<b>12,912.88</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,339.74	-	\$ 12,672,489
Incarcerated Credit	-	(13.25)	-	(100,638)
Special Admit Credit	-	(991.55)	-	(7,531,112)
CDCP	-	(202.17)	-	(1,535,540)
Noncredit	-	33.72	-	154,008
<b>Total</b>	-	1,166.49	-	\$ 3,659,207

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	12,624.69	16.78
Incarcerated Credit	0.13%	13.25	0.02
Special Admit Credit	0.13%	1,449.41	1.93
CDCP	0.13%	243.88	0.32
Noncredit	0.13%	25.99	0.03
<b>Total</b>		14,357.22	19.08
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			108,539

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	4	26,632,572	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$26,632,572
							Total FTES Allocation
							71,435,936
							<b>Total Base Allocation</b>
							<b>\$98,068,508</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	615	\$1,280.76	\$787,665
Pell Grant Recipients	1	6,321	1,280.76	8,095,662
Promise Grant Recipients	1	11,799	1,280.76	15,111,647
		<b>Totals</b>	<b>18,735</b>	<b>\$23,994,974</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	367	464	408	413.00	\$ 3,020.86	\$1,247,614
Associate Degrees	3	722	731	745	732.67	2,265.64	1,659,960
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	269	274	424	322.33	1,510.43	486,861
Transfer Level Math and English	2	526	572	565	554.33	1,510.43	837,281
Transfer to a Four Year University*	1.5	883	800	800	827.67	1,132.82	937,598
Nine or More CTE Units	1	2,258	2,637	2,756	2,550.33	755.21	1,926,048
Regional Living Wage	1	2,448	2,271	2,538	2,419.00	755.21	1,826,863
<b>All Students Subtotal</b>		<b>7,473</b>	<b>7,749</b>	<b>8,236</b>	<b>7,819.33</b>		<b>\$8,922,225</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	209	267	236	237.33	\$ 1,142.95	\$271,261
Associate Degrees	4.5	409	397	422	409.33	857.22	350,887
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	121	135	213	156.33	571.48	89,341
Transfer Level Math and English	3	212	208	254	224.67	571.48	128,392
Transfer to a Four Year University*	2.25	381	356	356	364.33	428.61	156,156
Nine or More CTE Units	1.5	904	1,162	1,327	1,131.00	285.74	323,170
Regional Living Wage	1.5	629	579	636	614.67	285.74	175,634
<b>Pell Grant Recipients Subtotal</b>		<b>2,865</b>	<b>3,104</b>	<b>3,444</b>	<b>3,137.67</b>		<b>\$1,494,841</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	298	360	319	325.67	\$ 761.97	\$248,148
Associate Degrees	3	569	592	582	581.00	571.48	332,028
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	185	218	327	243.33	380.98	92,706
Transfer Level Math and English	2	272	313	317	300.67	380.98	114,549
Transfer to a Four Year University*	1.5	571	534	534	546.33	285.74	156,108
Nine or More CTE Units	1	1,519	1,852	1,937	1,769.33	190.49	337,044
Regional Living Wage	1	1,154	1,208	1,392	1,251.33	190.49	238,369
<b>Promise Grant Recipients Subtotal</b>		<b>4,568</b>	<b>5,077</b>	<b>5,408</b>	<b>5,017.67</b>		<b>\$1,518,952</b>
<b>Total Headcounts</b>		<b>14,906</b>	<b>15,930</b>	<b>17,088</b>	<b>15,974.67</b>		<b>\$11,936,018</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Rancho Santiago CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	205,075,406
II. Supplemental Allocation			33,163,910
III. Student Success Allocation			24,000,093
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	262,239,409
	2024-25 SCFF Calculated Revenue + COLA (B)		252,220,339
	Hold Harmless Revenue (C)		246,549,696
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>262,239,409</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	130,481,136
Less Property Tax Excess			-
Student Enrollment Fees			8,516,025
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 30,267.47	x Rate: \$1,370.79
State General Fund Allocation			41,490,205
			73,789,468
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	71,561,080	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,228,388	
	<b>Subtotal State General Fund Allocation</b>	<b>\$73,789,468</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$73,789,468</b>	<b>Available Revenue \$ 254,276,834</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$65,917,106</b>	<b>2025-26 TCR (Max of A, B, or C) 262,239,409</b>
	<b>Deferral Amount</b>	<b>\$7,872,362</b>	<b>3.0364% Revenue Deficit \$ (7,962,575)</b>

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	18,136.42	18,136.42	-	-	-	18,136.42	18,136.42	-	18,136.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	-	1,334.45
CDCP	6,820.67	7,833.89	-	-	-	7,833.89	7,833.89	489.93	8,323.82
Noncredit	2,270.54	2,366.62	-	-	-	2,366.62	2,366.62	106.16	2,472.78
<b>Total FTES=&gt;&gt;&gt;</b>	<b>28,562.08</b>	<b>29,671.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,671.38</b>	<b>29,671.38</b>	<b>596.09</b>	<b>30,267.47</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$178,675,587	\$0	\$0	\$0	\$178,675,587			
Change from PY to CY=>>>		\$20,922,362							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$98,230,391	\$-	\$5,416.20	\$98,230,391
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	10,135,538	-	\$7,595.29	10,135,538
CDCP	59,500,682	3,721,140	\$7,595.29	63,221,822
Noncredit	10,808,976	484,861	\$4,567.26	11,293,837
<b>Total</b>	<b>\$178,675,587</b>	<b>\$4,206,001</b>		<b>\$182,881,588</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
19,545.37	18,136.42	1,408.95	\$ 7,631,148
-	-	-	-
1,906.04	1,334.45	571.59	4,341,393
8,948.39	8,323.82	624.57	4,743,819
2,472.78	2,472.78	-	-
<b>32,872.58</b>	<b>30,267.47</b>	<b>2,605.11</b>	<b>\$ 16,716,360</b>

Total Value=>>> \$199,597,949

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	-	19,545.37	-	19,545.37
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,906.04	-	1,906.04
CDCP	-	8,948.39	-	8,948.39
Noncredit	-	2,472.78	-	2,472.78
<b>Total</b>	<b>-</b>	<b>32,872.58</b>	<b>-</b>	<b>32,872.58</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.72%	18,136.42	312.29
Incarcerated Credit	1.72%	-	-
Special Admit Credit	1.72%	1,334.45	22.98
CDCP	1.72%	7,833.89	134.89
Noncredit	1.72%	2,366.62	40.75
<b>Total</b>		29,671.38	510.91
<b>Total Growth FTES Value &gt;&gt;&gt;&gt; \$</b>			<b>3,084,450</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	1	8,877,529
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$15,535,672</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	2	\$4,438,764
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$6,658,146</b>

Total Basic Allocation	\$22,193,818
Total FTES Allocation	182,881,588
<b>Total Base Allocation</b>	<b>\$205,075,406</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,705	\$1,280.76	\$2,183,690
Pell Grant Recipients	1	7,640	1,280.76	9,784,980
Promise Grant Recipients	1	16,549	1,280.76	21,195,240
		<b>Totals</b>	<b>25,894</b>	<b>\$33,163,910</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,104	1,112	1,064	1,093.33	\$ 3,020.86	\$3,302,803
Associate Degrees	3	1,176	1,276	1,443	1,298.33	2,265.64	2,941,559
Baccalaureate Degrees	3	15	19	26	20.00	2,265.64	45,313
Credit Certificates	2	1,030	1,392	923	1,115.00	1,510.43	1,684,127
Transfer Level Math and English	2	897	947	959	934.33	1,510.43	1,411,243
Transfer to a Four Year University*	1.5	1,484	1,183	1,183	1,283.33	1,132.82	1,453,787
Nine or More CTE Units	1	4,776	4,716	4,546	4,679.33	755.21	3,533,898
Regional Living Wage	1	7,086	5,093	5,794	5,991.00	755.21	4,524,487
<b>All Students Subtotal</b>		<b>17,568</b>	<b>15,738</b>	<b>15,938</b>	<b>16,414.67</b>		<b>\$18,897,217</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	545	603	608	585.33	\$ 1,142.95	\$669,009
Associate Degrees	4.5	532	587	708	609.00	857.22	522,044
Baccalaureate Degrees	4.5	11	9	18	12.67	857.22	10,858
Credit Certificates	3	289	331	321	313.67	571.48	179,253
Transfer Level Math and English	3	337	388	430	385.00	571.48	220,019
Transfer to a Four Year University*	2.25	598	482	482	520.67	428.61	223,162
Nine or More CTE Units	1.5	1,404	1,714	1,862	1,660.00	285.74	474,326
Regional Living Wage	1.5	999	453	547	666.33	285.74	190,397
<b>Pell Grant Recipients Subtotal</b>		<b>4,715</b>	<b>4,567</b>	<b>4,976</b>	<b>4,752.67</b>		<b>\$2,489,068</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	809	819	801	809.67	\$ 761.97	\$616,941
Associate Degrees	3	837	943	1,093	957.67	571.48	547,284
Baccalaureate Degrees	3	15	16	24	18.33	571.48	10,477
Credit Certificates	2	475	574	498	515.67	380.98	196,461
Transfer Level Math and English	2	497	547	559	534.33	380.98	203,573
Transfer to a Four Year University*	1.5	914	693	693	766.67	285.74	219,066
Nine or More CTE Units	1	2,447	2,915	2,905	2,755.67	190.49	524,933
Regional Living Wage	1	2,222	1,093	1,332	1,549.00	190.49	295,073
<b>Promise Grant Recipients Subtotal</b>		<b>8,216</b>	<b>7,600</b>	<b>7,905</b>	<b>7,907.00</b>		<b>\$2,613,808</b>
<b>Total Headcounts</b>		<b>30,499</b>	<b>27,905</b>	<b>28,819</b>	<b>29,074.33</b>		<b>\$24,000,093</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Redwoods CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	30,885,874
II. Supplemental Allocation			8,468,362
III. Student Success Allocation			4,168,462
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	43,522,698
	2024-25 SCFF Calculated Revenue + COLA (B)		42,128,201
	Hold Harmless Revenue (C)		41,181,037
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	\$	<b>43,522,698</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	13,744,825
Less Property Tax Excess			-
Student Enrollment Fees			1,165,949
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 3,743.58	x Rate: \$1,370.79
State General Fund Allocation			22,158,761
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	21,880,602
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			278,159
	<b>Subtotal State General Fund Allocation</b>		<b>\$22,158,761</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$22,158,761</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$19,794,714</b>
	<b>Deferral Amount</b>		<b>\$2,364,047</b>
		Available Revenue	\$ 42,201,185
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>43,522,698</b>
		3.0364% Revenue Deficit	\$ (1,321,513)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	2,938.46	3,318.40	-	-	44.12	3,362.52	3,206.46	33.40	3,239.86
Incarcerated Credit	159.82	164.78	-	-	24.31	189.09	189.09	-	189.09
Special Admit Credit	221.02	244.12	-	-	(60.19)	183.93	183.93	-	183.93
CDCP	36.23	18.65	-	-	(11.23)	7.42	7.42	-	7.42
Noncredit	90.25	97.26	-	-	26.02	123.28	123.28	-	123.28
<b>Total FTES=&gt;&gt;&gt;</b>	<b>3,445.78</b>	<b>3,843.21</b>	<b>-</b>	<b>-</b>	<b>23.03</b>	<b>3,866.24</b>	<b>3,710.18</b>	<b>33.40</b>	<b>3,743.58</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$21,664,680	\$0	\$0	\$0	\$21,664,680			
Change from PY to CY=>>>		\$2,033,067							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$17,366,816	\$ 180,920	\$5,416.20	\$17,547,736
Incarcerated Credit	1,436,194	-	\$7,595.29	1,436,194
Special Admit Credit	1,397,002	-	\$7,595.29	1,397,002
CDCP	56,357	-	\$7,595.29	56,357
Noncredit	563,052	-	\$4,567.26	563,052
<b>Total</b>	<b>\$20,819,421</b>	<b>\$180,920</b>		<b>\$21,000,341</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
3,737.89	3,395.93	341.96	\$ 1,852,147
189.09	189.09	-	-
183.93	183.93	-	-
7.42	7.42	-	-
123.28	123.28	-	-
<b>4,241.61</b>	<b>3,899.65</b>	<b>341.96</b>	<b>\$ 1,852,147</b>

Total Value=>>> \$23,697,747

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	3,737.89	-	3,737.89
Incarcerated Credit	-	189.09	-	189.09
Special Admit Credit	-	183.93	-	183.93
CDCP	-	7.42	-	7.42
Noncredit	-	123.28	-	123.28
<b>Total</b>	<b>-</b>	<b>4,241.61</b>	<b>-</b>	<b>4,241.61</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	3,318.40	4.41
Incarcerated Credit	0.13%	164.78	0.22
Special Admit Credit	0.13%	244.12	0.32
CDCP	0.13%	18.65	0.02
Noncredit	0.13%	97.26	0.13
<b>Total</b>		3,843.21	5.11
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			28,866

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	1	1,109,690	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
			<b>Subtotal</b>				\$1,109,690	
							Total Basic Allocation	\$9,885,533
							Total FTES Allocation	21,000,341
							<b>Total Base Allocation</b>	<b>\$30,885,874</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	237	\$1,280.76	\$303,539
Pell Grant Recipients	1	2,633	1,280.76	3,372,232
Promise Grant Recipients	1	3,742	1,280.76	4,792,591
		<b>Totals</b>	6,612	<b>\$8,468,362</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	82	94	108	94.67	\$ 3,020.86	\$285,974
Associate Degrees	3	414	429	431	424.67	2,265.64	962,143
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	115	115	132	120.67	1,510.43	182,258
Transfer Level Math and English	2	132	113	150	131.67	1,510.43	198,873
Transfer to a Four Year University*	1.5	175	197	197	189.67	1,132.82	214,858
Nine or More CTE Units	1	662	725	857	748.00	755.21	564,900
Regional Living Wage	1	819	657	679	718.33	755.21	542,495
<b>All Students Subtotal</b>		2,399	2,330	2,554	2,427.67		\$2,951,501
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	53	64	82	66.33	\$ 1,142.95	\$75,816
Associate Degrees	4.5	255	258	284	265.67	857.22	227,734
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	70	76	90	78.67	571.48	44,956
Transfer Level Math and English	3	64	59	93	72.00	571.48	41,146
Transfer to a Four Year University*	2.25	80	102	102	94.67	428.61	40,575
Nine or More CTE Units	1.5	379	422	548	449.67	285.74	128,487
Regional Living Wage	1.5	348	271	307	308.67	285.74	88,198
<b>Pell Grant Recipients Subtotal</b>		1,249	1,252	1,506	1,335.67		\$646,912
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	69	78	93	80.00	\$ 761.97	\$60,958
Associate Degrees	3	345	363	371	359.67	571.48	205,541
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	88	89	110	95.67	380.98	36,448
Transfer Level Math and English	2	88	68	107	87.67	380.98	33,400
Transfer to a Four Year University*	1.5	109	138	138	128.33	285.74	36,670
Nine or More CTE Units	1	493	555	691	579.67	190.49	110,422
Regional Living Wage	1	511	414	439	454.67	190.49	86,610
<b>Promise Grant Recipients Subtotal</b>		1,703	1,705	1,949	1,785.67		\$570,049
<b>Total Headcounts</b>		5,351	5,287	6,009	5,549.00		<b>\$4,168,462</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Rio Hondo CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	77,507,553
II. Supplemental Allocation			20,484,421
III. Student Success Allocation			11,945,967
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	109,937,941
	2024-25 SCFF Calculated Revenue + COLA (B)		119,887,374
	Hold Harmless Revenue (C)		117,191,959
	Stability Protection Adjustment		9,949,433
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>119,887,374</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	11,510,217
Less Property Tax Excess			-
Student Enrollment Fees			645,049
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 11,771.34	x Rate: \$1,370.79
State General Fund Allocation			16,135,978
			87,955,898
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	86,962,427
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			993,471
	<b>Subtotal State General Fund Allocation</b>		<b>\$87,955,898</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$87,955,898</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$78,572,166</b>
	<b>Deferral Amount</b>		<b>\$9,383,732</b>
		<b>Available Revenue</b>	<b>\$ 116,247,142</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>119,887,374</b>
		3.0364% Revenue Deficit	\$ (3,640,232)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,629.56	9,225.20	-	106.41	-	9,331.61	9,395.46	-	9,395.46
Incarcerated Credit	-	-	-	18.61	-	18.61	18.61	-	18.61
Special Admit Credit	641.07	1,718.25	-	(590.75)	-	1,127.50	1,127.50	-	1,127.50
CDCP	743.02	900.63	-	229.04	-	1,129.67	1,129.67	-	1,129.67
Noncredit	555.92	665.89	-	(565.79)	-	100.10	100.10	-	100.10
<b>Total FTES=&gt;&gt;&gt;</b>	<b>11,569.57</b>	<b>12,509.97</b>	<b>-</b>	<b>(802.48)</b>	<b>-</b>	<b>11,707.49</b>	<b>11,771.34</b>	<b>-</b>	<b>11,771.34</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$72,897,941	\$0	(\$4,613,723)	\$0	\$68,284,218			
	Change from PY to CY=>>>	(\$4,613,723)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$50,887,627	\$ -	\$5,416.20	\$50,887,627
Incarcerated Credit	141,348	-	\$7,595.29	141,348
Special Admit Credit	8,563,692	-	\$7,595.29	8,563,692
CDCP	8,580,174	-	\$7,595.29	8,580,174
Noncredit	457,183	-	\$4,567.26	457,183
<b>Total</b>	<b>\$68,630,024</b>	<b>\$0</b>		<b>\$68,630,024</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,331.61	9,331.61	-	\$ -
18.61	18.61	-	-
1,127.50	1,127.50	-	-
1,129.67	1,129.67	-	-
100.10	100.10	-	-
<b>11,707.49</b>	<b>11,707.49</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$68,284,218

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	9,331.61	-	9,331.61
Incarcerated Credit	-	18.61	-	18.61
Special Admit Credit	-	1,127.50	-	1,127.50
CDCP	-	1,129.67	-	1,129.67
Noncredit	-	100.10	-	100.10
<b>Total</b>	<b>-</b>	<b>11,707.49</b>	<b>-</b>	<b>11,707.49</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	9,225.20	12.26
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,718.25	2.28
CDCP	0.13%	900.63	1.20
Noncredit	0.13%	665.89	0.89
<b>Total</b>		12,509.97	16.63
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			97,134

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$8,877,529	\$0			
<b>Total Basic Allocation</b>							\$8,877,529
<b>Total FTES Allocation</b>							68,630,024
<b>Total Base Allocation</b>							\$77,507,553

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	309	\$1,280.76	\$395,754
Pell Grant Recipients	1	5,664	1,280.76	7,254,205
Promise Grant Recipients	1	10,021	1,280.76	12,834,462
<b>Totals</b>		15,994		\$20,484,421

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	651	729	684	688.00	\$ 3,020.86	\$2,078,349
Associate Degrees	3	484	560	564	536.00	2,265.64	1,214,384
Baccalaureate Degrees	3	7	5	7	6.33	2,265.64	14,349
Credit Certificates	2	217	228	427	290.67	1,510.43	439,031
Transfer Level Math and English	2	408	366	354	376.00	1,510.43	567,921
Transfer to a Four Year University*	1.5	585	560	560	568.33	1,132.82	643,820
Nine or More CTE Units	1	1,970	2,289	2,332	2,197.00	755.21	1,659,205
Regional Living Wage	1	2,823	2,718	3,209	2,916.67	755.21	2,202,708
<b>All Students Subtotal</b>		7,145	7,455	8,137	7,579.00		\$8,819,767
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	439	503	485	475.67	\$ 1,142.95	\$543,665
Associate Degrees	4.5	285	335	354	324.67	857.22	278,309
Baccalaureate Degrees	4.5	3	3	3	3.00	857.22	2,572
Credit Certificates	3	89	113	124	108.67	571.48	62,100
Transfer Level Math and English	3	216	205	211	210.67	571.48	120,391
Transfer to a Four Year University*	2.25	376	330	330	345.33	428.61	148,012
Nine or More CTE Units	1.5	962	1,139	1,209	1,103.33	285.74	315,265
Regional Living Wage	1.5	758	468	648	624.67	285.74	178,491
<b>Pell Grant Recipients Subtotal</b>		3,128	3,096	3,364	3,196.00		\$1,648,805
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	554	639	598	597.00	\$ 761.97	\$454,896
Associate Degrees	3	403	451	461	438.33	571.48	250,497
Baccalaureate Degrees	3	4	4	3	3.67	571.48	2,095
Credit Certificates	2	125	148	169	147.33	380.98	56,132
Transfer Level Math and English	2	287	277	258	274.00	380.98	104,390
Transfer to a Four Year University*	1.5	478	415	415	436.00	285.74	124,582
Nine or More CTE Units	1	1,360	1,544	1,595	1,499.67	190.49	285,675
Regional Living Wage	1	1,201	813	1,122	1,045.33	190.49	199,128
<b>Promise Grant Recipients Subtotal</b>		4,412	4,291	4,621	4,441.33		\$1,477,395
<b>Total Headcounts</b>		14,685	14,842	16,122	15,216.33		<b>\$11,945,967</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Riverside CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	199,907,147
II. Supplemental Allocation			61,711,974
III. Student Success Allocation			31,756,680
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	293,375,801
	2024-25 SCFF Calculated Revenue + COLA (B)		289,350,588
	Hold Harmless Revenue (C)		282,845,150
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>293,375,801</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	58,768,786
Less Property Tax Excess			-
Student Enrollment Fees			9,604,000
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 31,744.99	x Rate: \$1,370.79
State General Fund Allocation			43,515,578
			172,579,444
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		170,348,898
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,230,546
	<b>Subtotal State General Fund Allocation</b>		<b>\$172,579,444</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$172,579,444</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$154,167,497</b>
	<b>Deferral Amount</b>		<b>\$18,411,947</b>
		<b>Available Revenue</b>	<b>\$ 284,467,808</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>293,375,801</b>
		3.0364% Revenue Deficit	\$ (8,907,993)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	28,112.20	29,527.32	-	-	102.95	29,630.27	29,089.93	235.91	29,325.83
Incarcerated Credit	281.89	344.11	-	-	(160.16)	183.95	183.95	-	183.95
Special Admit Credit	1,817.65	1,917.03	-	-	90.95	2,007.98	2,007.98	-	2,007.98
CDCP	96.82	36.91	-	-	(9.49)	27.42	27.42	-	27.42
Noncredit	155.62	191.02	-	-	8.79	199.81	199.81	-	199.81
<b>Total FTES=&gt;&gt;&gt;</b>	<b>30,464.18</b>	<b>32,016.39</b>	<b>-</b>	<b>-</b>	<b>33.04</b>	<b>32,049.43</b>	<b>31,509.09</b>	<b>235.91</b>	<b>31,744.99</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$178,252,518	\$0	\$0	\$0	\$178,252,518			
Change from PY to CY=>>>		\$5,927,815							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$157,556,734	\$ 1,277,710	\$5,416.20	\$158,834,444
Incarcerated Credit	1,397,154	-	\$7,595.29	1,397,154
Special Admit Credit	15,251,196	-	\$7,595.29	15,251,196
CDCP	208,263	-	\$7,595.29	208,263
Noncredit	912,585	-	\$4,567.26	912,585
<b>Total</b>	<b>\$175,325,932</b>	<b>\$1,277,710</b>		<b>\$176,603,642</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
30,724.73	29,866.17	858.56	\$ 4,650,105
183.95	183.95	-	-
2,007.98	2,007.98	-	-
27.42	27.42	-	-
199.81	199.81	-	-
<b>33,143.89</b>	<b>32,285.33</b>	<b>858.56</b>	<b>\$ 4,650,105</b>

Total Value=>>> \$184,180,333

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	30,724.73	-	30,724.73
Incarcerated Credit	-	183.95	-	183.95
Special Admit Credit	-	2,007.98	-	2,007.98
CDCP	-	27.42	-	27.42
Noncredit	-	199.81	-	199.81
<b>Total</b>	<b>-</b>	<b>33,143.89</b>	<b>-</b>	<b>33,143.89</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.50%	29,527.32	148.04
Incarcerated Credit	0.50%	344.11	1.73
Special Admit Credit	0.50%	1,917.03	9.61
CDCP	0.50%	36.91	0.19
Noncredit	0.50%	191.02	0.96
<b>Total</b>		32,016.39	160.52
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>895,958</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	2	13,316,286	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				<b>\$21,084,123</b>	
							<b>Total Basic Allocation</b>	<b>\$23,303,505</b>
							<b>Total FTES Allocation</b>	<b>176,603,642</b>
							<b>Total Base Allocation</b>	<b>\$199,907,147</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,874	\$1,280.76	\$2,400,138
Pell Grant Recipients	1	17,560	1,280.76	22,490,085
Promise Grant Recipients	1	28,750	1,280.76	36,821,751
		<b>Totals</b>	<b>48,184</b>	<b>\$61,711,974</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,664	1,630	1,872	1,722.00	\$ 3,020.86	\$5,201,914
Associate Degrees	3	2,160	1,914	2,307	2,127.00	2,265.64	4,819,021
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	735	681	921	779.00	1,510.43	1,176,623
Transfer Level Math and English	2	1,177	1,178	1,302	1,219.00	1,510.43	1,841,212
Transfer to a Four Year University*	1.5	1,753	1,798	1,798	1,783.00	1,132.82	2,019,820
Nine or More CTE Units	1	5,072	5,575	6,096	5,581.00	755.21	4,214,850
Regional Living Wage	1	5,900	4,207	4,840	4,982.33	755.21	3,762,728
<b>All Students Subtotal</b>		<b>18,461</b>	<b>16,983</b>	<b>19,136</b>	<b>18,193.33</b>		<b>\$23,036,168</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	1,015	955	1,149	1,039.67	\$ 1,142.95	\$1,188,291
Associate Degrees	4.5	1,225	1,061	1,380	1,222.00	857.22	1,047,517
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	305	295	451	350.33	571.48	200,207
Transfer Level Math and English	3	503	535	645	561.00	571.48	320,598
Transfer to a Four Year University*	2.25	878	917	917	904.00	428.61	387,461
Nine or More CTE Units	1.5	2,524	2,936	3,338	2,932.67	285.74	837,976
Regional Living Wage	1.5	2,419	1,425	1,736	1,860.00	285.74	531,473
<b>Pell Grant Recipients Subtotal</b>		<b>8,869</b>	<b>8,124</b>	<b>9,616</b>	<b>8,869.67</b>		<b>\$4,513,523</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,347	1,292	1,547	1,395.33	\$ 761.97	\$1,063,201
Associate Degrees	3	1,708	1,499	1,858	1,688.33	571.48	964,843
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	432	421	616	489.67	380.98	186,555
Transfer Level Math and English	2	737	830	940	835.67	380.98	318,376
Transfer to a Four Year University*	1.5	1,203	1,244	1,244	1,230.33	285.74	351,553
Nine or More CTE Units	1	3,574	4,046	4,502	4,040.67	190.49	769,716
Regional Living Wage	1	3,734	2,238	2,733	2,901.67	190.49	552,745
<b>Promise Grant Recipients Subtotal</b>		<b>12,735</b>	<b>11,570</b>	<b>13,440</b>	<b>12,581.67</b>		<b>\$4,206,989</b>
<b>Total Headcounts</b>		<b>40,065</b>	<b>36,677</b>	<b>42,192</b>	<b>39,644.67</b>		<b>\$31,756,680</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
San Bernardino CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	98,643,588
II. Supplemental Allocation			25,019,579
III. Student Success Allocation			13,829,850
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	137,493,017
	2024-25 SCFF Calculated Revenue + COLA (B)		139,235,371
	Hold Harmless Revenue (C)		136,104,957
	Stability Protection Adjustment		1,742,354
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>139,235,371</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	31,539,478
Less Property Tax Excess			-
Student Enrollment Fees			5,708,338
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,337.93	x Rate: \$1,370.79
State General Fund Allocation			21,025,007
			76,734,838
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	75,542,389	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,192,449	
	<b>Subtotal State General Fund Allocation</b>	<b>\$76,734,838</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$76,734,838</b>	<b>Available Revenue \$ 135,007,661</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$68,548,244</b>	<b>2025-26 TCR (Max of A, B, or C) 139,235,371</b>
	<b>Deferral Amount</b>	<b>\$8,186,594</b>	<b>3.0364% Revenue Deficit \$ (4,227,710)</b>

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	13,215.72	14,767.85	-	-	282.29	15,050.14	14,344.57	85.80	14,430.37
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	636.16	719.38	-	-	(133.22)	586.16	586.16	-	586.16
CDCP	45.40	53.26	-	-	(7.04)	46.22	46.22	-	46.22
Noncredit	264.85	376.69	-	-	(101.51)	275.18	275.18	-	275.18
<b>Total FTES=&gt;&gt;&gt;</b>	<b>14,162.13</b>	<b>15,917.18</b>	<b>-</b>	<b>-</b>	<b>40.52</b>	<b>15,957.70</b>	<b>15,252.13</b>	<b>85.80</b>	<b>15,337.93</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$87,574,409</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,574,409</b>			
Change from PY to CY=>>>		<b>\$4,703,766</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$77,692,980	\$ 464,698	\$5,416.20	\$78,157,678
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	4,452,057	-	\$7,595.29	4,452,057
CDCP	351,054	-	\$7,595.29	351,054
Noncredit	1,256,819	-	\$4,567.26	1,256,819
<b>Total</b>	<b>\$83,752,910</b>	<b>\$464,698</b>		<b>\$84,217,608</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
15,918.60	15,135.93	782.67	\$ 4,239,068
-	-	-	-
586.16	586.16	-	-
46.22	46.22	-	-
275.18	275.18	-	-
<b>16,826.16</b>	<b>16,043.49</b>	<b>782.67</b>	<b>\$ 4,239,068</b>

Total Value=>>> \$92,278,175

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	15,918.60	-	15,918.60
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	586.16	-	586.16
CDCP	-	46.22	-	46.22
Noncredit	-	275.18	-	275.18
<b>Total</b>	<b>-</b>	<b>16,826.16</b>	<b>-</b>	<b>16,826.16</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	14,767.85	19.63
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	719.38	0.96
CDCP	0.13%	53.26	0.07
Noncredit	0.13%	376.69	0.50
<b>Total</b>		15,917.18	21.16
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			116,690

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$14,425,980

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$0

Total Basic Allocation	\$14,425,980
Total FTES Allocation	84,217,608
<b>Total Base Allocation</b>	<b>\$98,643,588</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	438	\$1,280.76	\$560,971
Pell Grant Recipients	1	6,801	1,280.76	8,710,425
Promise Grant Recipients	1	12,296	1,280.76	15,748,183
		<b>Totals</b>		<b>\$25,019,579</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	665	540	681	628.67	\$ 3,020.86	\$1,899,112
Associate Degrees	3	760	660	718	712.67	2,265.64	1,614,648
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	460	75	67	200.67	1,510.43	303,093
Transfer Level Math and English	2	638	668	771	692.33	1,510.43	1,045,720
Transfer to a Four Year University*	1.5	730	648	648	675.33	1,132.82	765,032
Nine or More CTE Units	1	2,616	3,185	3,404	3,068.33	755.21	2,317,248
Regional Living Wage	1	3,285	2,395	3,305	2,995.00	755.21	2,261,866
<b>All Students Subtotal</b>		9,154	8,171	9,594	8,973.00		\$10,206,719
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	391	324	406	373.67	\$ 1,142.95	\$427,084
Associate Degrees	4.5	427	370	388	395.00	857.22	338,600
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	104	22	18	48.00	571.48	27,431
Transfer Level Math and English	3	270	275	394	313.00	571.48	178,872
Transfer to a Four Year University*	2.25	364	324	324	337.33	428.61	144,584
Nine or More CTE Units	1.5	1,194	1,444	1,592	1,410.00	285.74	402,891
Regional Living Wage	1.5	1,144	780	1,060	994.67	285.74	284,214
<b>Pell Grant Recipients Subtotal</b>		3,894	3,539	4,182	3,871.67		\$1,803,676
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	547	444	547	512.67	\$ 761.97	\$390,636
Associate Degrees	3	612	541	572	575.00	571.48	328,599
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	177	47	37	87.00	380.98	33,146
Transfer Level Math and English	2	408	424	508	446.67	380.98	170,173
Transfer to a Four Year University*	1.5	538	465	465	489.33	285.74	139,821
Nine or More CTE Units	1	1,830	2,241	2,344	2,138.33	190.49	407,336
Regional Living Wage	1	2,172	1,419	1,917	1,836.00	190.49	349,744
<b>Promise Grant Recipients Subtotal</b>		6,284	5,581	6,390	6,085.00		\$1,819,455
<b>Total Headcounts</b>		19,332	17,291	20,166	18,929.67		<b>\$13,829,850</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

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San Diego CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	254,758,495
II. Supplemental Allocation			49,584,490
III. Student Success Allocation			28,573,937
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	332,916,922
	2024-25 SCFF Calculated Revenue + COLA (B)		336,826,384
	Hold Harmless Revenue (C)		329,253,552
	Stability Protection Adjustment		3,909,462
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>336,826,384</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	172,279,839
Less Property Tax Excess			-
Student Enrollment Fees			16,340,079
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 37,515.89	x Rate: \$1,370.79
State General Fund Allocation			51,426,242
			86,552,908
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	83,247,277	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		3,305,631	
	<b>Subtotal State General Fund Allocation</b>	<b>\$86,552,908</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$86,552,908</b>	<b>Available Revenue \$ 326,599,068</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$77,318,856</b>	<b>2025-26 TCR (Max of A, B, or C) 336,826,384</b>
	<b>Deferral Amount</b>	<b>\$9,234,052</b>	<b>3.0364% Revenue Deficit \$ (10,227,316)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	26,805.65	26,805.65	-	448.36	-	27,254.01	26,955.10	-	26,955.10
Incarcerated Credit	-	14.78	-	2.41	-	17.19	17.19	-	17.19
Special Admit Credit	1,028.04	1,530.02	-	68.98	-	1,599.00	1,599.00	-	1,599.00
CDCP	7,366.96	7,379.80	-	(0.12)	-	7,379.68	7,379.68	-	7,379.68
Noncredit	2,405.17	2,605.23	-	(1,040.31)	-	1,564.92	1,564.92	-	1,564.92
<b>Total FTES=&gt;&gt;&gt;</b>	<b>37,605.82</b>	<b>38,335.48</b>	<b>-</b>	<b>(520.68)</b>	<b>-</b>	<b>37,814.80</b>	<b>37,515.89</b>	<b>-</b>	<b>37,515.89</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$224,868,361	\$0	(\$1,781,656)	\$0	\$223,086,705			
	Change from PY to CY=>>>	(\$1,781,656)							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$145,994,101	\$ -	\$5,416.20	\$145,994,101
Incarcerated Credit	130,563	-	\$7,595.29	130,563
Special Admit Credit	12,144,873	-	\$7,595.29	12,144,873
CDCP	56,050,829	-	\$7,595.29	56,050,829
Noncredit	7,147,402	-	\$4,567.26	7,147,402
<b>Total</b>	<b>\$221,467,768</b>	<b>\$0</b>		<b>\$221,467,768</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
27,254.01	27,254.01	-	\$ -
17.19	17.19	-	-
1,599.00	1,599.00	-	-
7,379.68	7,379.68	-	-
1,564.92	1,564.92	-	-
<b>37,814.80</b>	<b>37,814.80</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$223,086,705

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	27,254.01	-	27,254.01
Incarcerated Credit	-	17.19	-	17.19
Special Admit Credit	-	1,599.00	-	1,599.00
CDCP	-	7,379.68	-	7,379.68
Noncredit	-	1,564.92	-	1,564.92
<b>Total</b>	<b>-</b>	<b>37,814.80</b>	<b>-</b>	<b>37,814.80</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.12%	26,805.65	301.40
Incarcerated Credit	1.12%	14.78	0.17
Special Admit Credit	1.12%	1,530.02	17.20
CDCP	1.12%	7,379.80	82.98
Noncredit	1.12%	2,605.23	29.29
<b>Total</b>		38,335.48	431.04
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>2,534,846</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	5	11,096,910	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	1	6,658,143	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				<b>\$11,096,910</b>	
							Total Basic Allocation	\$33,290,727
							Total FTES Allocation	221,467,768
							<b>Total Base Allocation</b>	<b>\$254,758,495</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,362	\$1,280.76	\$1,744,390
Pell Grant Recipients	1	13,867	1,280.76	17,760,251
Promise Grant Recipients	1	23,486	1,280.76	30,079,849
		<b>Totals</b>	<b>38,715</b>	<b>\$49,584,490</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,320	1,411	1,404	1,378.33	\$ 3,020.86	\$4,163,747
Associate Degrees	3	1,386	1,439	1,561	1,462.00	2,265.64	3,312,369
Baccalaureate Degrees	3	14	18	19	17.00	2,265.64	38,516
Credit Certificates	2	335	394	402	377.00	1,510.43	569,431
Transfer Level Math and English	2	1,416	1,595	1,751	1,587.33	1,510.43	2,397,553
Transfer to a Four Year University*	1.5	2,407	2,351	2,351	2,369.67	1,132.82	2,684,408
Nine or More CTE Units	1	5,085	5,966	5,862	5,637.67	755.21	4,257,645
Regional Living Wage	1	7,370	5,031	5,558	5,986.33	755.21	4,520,963
<b>All Students Subtotal</b>		<b>19,333</b>	<b>18,205</b>	<b>18,908</b>	<b>18,815.33</b>		<b>\$21,944,632</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	703	741	756	733.33	\$ 1,142.95	\$838,166
Associate Degrees	4.5	734	794	837	788.33	857.22	675,771
Baccalaureate Degrees	4.5	5	14	9	9.33	857.22	8,001
Credit Certificates	3	159	167	202	176.00	571.48	100,580
Transfer Level Math and English	3	555	612	660	609.00	571.48	348,029
Transfer to a Four Year University*	2.25	955	948	948	950.33	428.61	407,320
Nine or More CTE Units	1.5	2,159	2,492	2,687	2,446.00	285.74	698,916
Regional Living Wage	1.5	1,498	820	1,039	1,119.00	285.74	319,741
<b>Pell Grant Recipients Subtotal</b>		<b>6,768</b>	<b>6,588</b>	<b>7,138</b>	<b>6,831.33</b>		<b>\$3,396,524</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	907	982	994	961.00	\$ 761.97	\$732,252
Associate Degrees	3	1,026	1,102	1,172	1,100.00	571.48	628,625
Baccalaureate Degrees	3	12	14	18	14.67	571.48	8,382
Credit Certificates	2	226	260	297	261.00	380.98	99,437
Transfer Level Math and English	2	720	921	931	857.33	380.98	326,631
Transfer to a Four Year University*	1.5	1,340	1,254	1,254	1,282.67	285.74	366,507
Nine or More CTE Units	1	3,069	3,630	3,858	3,519.00	190.49	670,342
Regional Living Wage	1	2,784	1,615	1,910	2,103.00	190.49	400,605
<b>Promise Grant Recipients Subtotal</b>		<b>10,084</b>	<b>9,778</b>	<b>10,434</b>	<b>10,098.67</b>		<b>\$3,232,781</b>
<b>Total Headcounts</b>		<b>36,185</b>	<b>34,571</b>	<b>36,480</b>	<b>35,745.33</b>		<b>\$28,573,937</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
San Francisco CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	110,742,314
II. Supplemental Allocation			23,775,965
III. Student Success Allocation			14,595,532
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	149,113,811
	2024-25 SCFF Calculated Revenue + COLA (B)		140,661,938
	Hold Harmless Revenue (C)		166,711,708
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		17,597,897
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>166,711,708</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	59,448,488
Less Property Tax Excess			-
Student Enrollment Fees			10,746,136
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,434.65	x Rate: \$1,370.79
State General Fund Allocation			21,157,599
			70,297,490
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	68,655,633
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,641,857
	<b>Subtotal State General Fund Allocation</b>		<b>\$70,297,490</b>
Adjustment(s) <i>Payment 9 of 13</i>			(1,862,153)
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$68,435,337</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$61,134,191</b>
	<b>Deferral Amount</b>		<b>\$7,301,146</b>
		<b>Available Revenue</b>	<b>\$ 161,649,713</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>166,711,708</b>
	3.0364%	Revenue Deficit	\$ (5,061,995)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	11,885.07	11,366.76	-	307.72	-	11,674.48	11,642.10	-	11,642.10
Incarcerated Credit	10.35	17.91	-	(7.30)	-	10.61	10.61	-	10.61
Special Admit Credit	226.03	229.10	-	(133.51)	-	95.59	95.59	-	95.59
CDCP	2,491.98	3,214.66	-	(235.58)	-	2,979.08	2,979.08	-	2,979.08
Noncredit	1,099.37	504.49	-	202.78	-	707.27	707.27	-	707.27
<b>Total FTES=&gt;&gt;&gt;</b>	<b>15,712.80</b>	<b>15,332.92</b>	<b>-</b>	<b>134.11</b>	<b>-</b>	<b>15,467.03</b>	<b>15,434.65</b>	<b>-</b>	<b>15,434.65</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$90,650,319	\$0	(\$260,573)	\$0	\$90,389,746			
	Change from PY to CY=>>>	(\$260,573)							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$63,543,490	\$ -	\$5,458.08	\$63,543,490
Incarcerated Credit	81,150	-	\$7,648.49	81,150
Special Admit Credit	731,119	-	\$7,648.49	731,119
CDCP	22,626,984	-	\$7,595.29	22,626,984
Noncredit	3,230,288	-	\$4,567.26	3,230,288
<b>Total</b>	<b>\$90,213,031</b>	<b>\$0</b>		<b>\$90,213,031</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
11,674.48	11,674.48	-	\$ -
10.61	10.61	-	-
95.59	95.59	-	-
2,979.08	2,979.08	-	-
707.27	707.27	-	-
<b>Total Value=&gt;&gt;&gt;</b>	<b>15,467.03</b>	<b>15,467.03</b>	<b>\$ -</b>

Total Value=>>> \$90,389,746

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	-	11,674.48	-	11,674.48
Incarcerated Credit	-	10.61	-	10.61
Special Admit Credit	-	95.59	-	95.59
CDCP	-	2,979.08	-	2,979.08
Noncredit	-	707.27	-	707.27
<b>Total</b>	<b>-</b>	<b>15,467.03</b>	<b>-</b>	<b>15,467.03</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	4,810.09	-	-	\$ 26,253,839
Incarcerated Credit	(5.02)	-	-	(38,395)
Special Admit Credit	76.44	-	-	584,650
CDCP	375.00	-	-	2,848,235
Noncredit	1,240.98	-	-	5,667,882
<b>Total</b>	<b>6,497.49</b>	<b>-</b>	<b>-</b>	<b>\$ 35,316,211</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.27%	11,366.76	30.21
Incarcerated Credit	0.27%	17.91	0.05
Special Admit Credit	0.27%	229.10	0.61
CDCP	0.27%	3,214.66	8.55
Noncredit	0.27%	504.49	1.34
<b>Total</b>		<b>15,332.92</b>	<b>40.76</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>241,579</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$8,877,529</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	3	6,658,146
≥ 750 & < 1,000	1,664,535.87	1	1,664,536
≥ 500 & < 750	1,109,690.00	1	1,109,690
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$11,651,754</b>
Total Basic Allocation			\$20,529,283
Total FTES Allocation			90,213,031
<b>Total Base Allocation</b>			<b>\$110,742,314</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	617	\$1,280.76	\$790,227
Pell Grant Recipients	1	7,231	1,280.76	9,261,151
Promise Grant Recipients	1	10,716	1,280.76	13,724,587
		<b>Totals</b>	<b>18,564</b>	<b>\$23,775,965</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	361	350	390	367.00	\$ 3,020.86	\$1,108,654
Associate Degrees	3	779	701	761	747.00	2,265.64	1,692,435
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	1,041	1,121	1,157	1,106.33	1,510.43	1,671,037
Transfer Level Math and English	2	548	541	618	569.00	1,510.43	859,434
Transfer to a Four Year University*	1.5	927	851	851	876.33	1,132.82	992,729
Nine or More CTE Units	1	2,986	3,381	3,514	3,293.67	755.21	2,487,423
Regional Living Wage	1	3,638	3,210	3,827	3,558.33	755.21	2,687,303
<b>All Students Subtotal</b>		<b>10,280</b>	<b>10,155</b>	<b>11,118</b>	<b>10,517.67</b>		<b>\$11,499,015</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	174	191	228	197.67	\$ 1,142.95	\$225,924
Associate Degrees	4.5	354	329	339	340.67	857.22	292,025
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	382	423	447	417.33	571.48	238,496
Transfer Level Math and English	3	212	189	240	213.67	571.48	122,106
Transfer to a Four Year University*	2.25	426	396	396	406.00	428.61	174,015
Nine or More CTE Units	1.5	1,003	1,168	1,260	1,143.67	285.74	326,789
Regional Living Wage	1.5	617	497	611	575.00	285.74	164,300
<b>Pell Grant Recipients Subtotal</b>		<b>3,168</b>	<b>3,193</b>	<b>3,521</b>	<b>3,294.00</b>		<b>\$1,543,655</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	245	256	294	265.00	\$ 761.97	\$201,922
Associate Degrees	3	535	492	515	514.00	571.48	293,739
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	610	685	652	649.00	380.98	247,259
Transfer Level Math and English	2	276	244	285	268.33	380.98	102,231
Transfer to a Four Year University*	1.5	607	537	537	560.33	285.74	160,109
Nine or More CTE Units	1	1,598	1,826	1,911	1,778.33	190.49	338,759
Regional Living Wage	1	1,147	967	1,175	1,096.33	190.49	208,843
<b>Promise Grant Recipients Subtotal</b>		<b>5,018</b>	<b>5,007</b>	<b>5,369</b>	<b>5,131.33</b>		<b>\$1,552,862</b>
<b>Total Headcounts</b>		<b>18,466</b>	<b>18,355</b>	<b>20,008</b>	<b>18,943.00</b>		<b>\$14,595,532</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**San Joaquin Delta CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	102,454,934
II. Supplemental Allocation			24,767,271
III. Student Success Allocation			15,757,943
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	142,980,148
	2024-25 SCFF Calculated Revenue + COLA (B)		139,946,904
	Hold Harmless Revenue (C)		136,800,493
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>142,980,148</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	69,841,648
Less Property Tax Excess			-
Student Enrollment Fees			7,493,620
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 16,273.43	x Rate: \$1,370.79
State General Fund Allocation			22,307,381
			38,996,084
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		37,729,483
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,266,601
	<b>Subtotal State General Fund Allocation</b>		<b>\$38,996,084</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$38,996,084</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$34,835,717</b>
	<b>Deferral Amount</b>		<b>\$4,160,367</b>
		<b>Available Revenue</b>	<b>\$ 138,638,733</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>142,980,148</b>
	3.0364%	Revenue Deficit	\$ (4,341,415)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	14,907.71	12,713.78	1,154.50	-	-	13,868.28	13,829.92	226.54	14,056.46
Incarcerated Credit	1.65	-	-	-	-	-	-	-	-
Special Admit Credit	1,354.68	1,788.16	229.80	-	-	2,017.96	2,017.96	-	2,017.96
CDCP	0.92	2.19	30.59	-	-	32.78	32.78	-	32.78
Noncredit	86.87	114.87	51.36	-	-	166.23	166.23	-	166.23
<b>Total FTES=&gt;&gt;&gt;</b>	<b>16,351.83</b>	<b>14,619.00</b>	<b>1,466.25</b>	<b>-</b>	<b>-</b>	<b>16,085.25</b>	<b>16,046.89</b>	<b>226.54</b>	<b>16,273.43</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$82,983,188</b>	<b>\$8,465,327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,448,516</b>			
Change from PY to CY=>>>		\$11,157,160							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$74,905,570	\$ 1,226,958	\$5,416.20	\$76,132,528
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	15,326,997	-	\$7,595.29	15,326,997
CDCP	248,974	-	\$7,595.29	248,974
Noncredit	759,216	-	\$4,567.26	759,216
<b>Total</b>	<b>\$91,240,757</b>	<b>\$1,226,958</b>		<b>\$92,467,715</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
14,365.28	14,094.82	270.46	\$ 1,464,874
-	-	-	-
2,017.96	2,017.96	-	-
32.78	32.78	-	-
166.23	166.23	-	-
<b>16,582.25</b>	<b>16,311.79</b>	<b>270.46</b>	<b>\$ 1,464,874</b>

Total Value=>>> \$94,140,348

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	14,365.28	-	14,365.28
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	2,017.96	-	2,017.96
CDCP	-	32.78	-	32.78
Noncredit	-	166.23	-	166.23
<b>Total</b>	<b>-</b>	<b>16,582.25</b>	<b>-</b>	<b>16,582.25</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	2,193.93	\$ 11,882,753
Incarcerated Credit	-	-	1.65	12,532
Special Admit Credit	-	-	(433.48)	(3,292,429)
CDCP	-	-	(1.27)	(9,646)
Noncredit	-	-	(28.00)	(127,883)
<b>Total</b>	-	-	1,732.83	\$ 8,465,327

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.33%	12,713.78	169.13
Incarcerated Credit	1.33%	-	-
Special Admit Credit	1.33%	1,788.16	23.79
CDCP	1.33%	2.19	0.03
Noncredit	1.33%	114.87	1.53
<b>Total</b>		14,619.00	194.47
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>1,106,699</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$8,877,529</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	1	1,109,690
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$1,109,690</b>

Total Basic Allocation	\$9,987,219
Total FTES Allocation	92,467,715
<b>Total Base Allocation</b>	<b>\$102,454,934</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	398	\$1,280.76	\$509,741
Pell Grant Recipients	1	6,746	1,280.76	8,639,984
Promise Grant Recipients	1	12,194	1,280.76	15,617,546
		<b>Totals</b>	<b>19,338</b>	<b>\$24,767,271</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	488	471	511	490.00	\$ 3,020.86	\$1,480,220
Associate Degrees	3	1,336	1,345	1,411	1,364.00	2,265.64	3,090,336
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	242	325	306	291.00	1,510.43	439,535
Transfer Level Math and English	2	422	389	891	567.33	1,510.43	856,916
Transfer to a Four Year University*	1.5	992	940	940	957.33	1,132.82	1,084,487
Nine or More CTE Units	1	2,910	3,327	4,143	3,460.00	755.21	2,613,041
Regional Living Wage	1	3,247	2,017	2,648	2,637.33	755.21	1,991,751
<b>All Students Subtotal</b>		<b>9,637</b>	<b>8,814</b>	<b>10,850</b>	<b>9,767.00</b>		<b>\$11,556,286</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	267	271	322	286.67	\$ 1,142.95	\$327,647
Associate Degrees	4.5	708	699	757	721.33	857.22	618,338
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	122	165	158	148.33	571.48	84,769
Transfer Level Math and English	3	151	168	384	234.33	571.48	133,916
Transfer to a Four Year University*	2.25	400	331	331	354.00	428.61	151,727
Nine or More CTE Units	1.5	1,519	1,746	2,152	1,805.67	285.74	515,948
Regional Living Wage	1.5	1,340	859	1,092	1,097.00	285.74	313,455
<b>Pell Grant Recipients Subtotal</b>		<b>4,507</b>	<b>4,239</b>	<b>5,196</b>	<b>4,647.33</b>		<b>\$2,145,800</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	395	385	409	396.33	\$ 761.97	\$301,994
Associate Degrees	3	1,014	961	1,021	998.67	571.48	570,715
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	172	224	227	207.67	380.98	79,118
Transfer Level Math and English	2	253	264	582	366.33	380.98	139,567
Transfer to a Four Year University*	1.5	592	529	529	550.00	285.74	157,156
Nine or More CTE Units	1	2,165	2,419	2,956	2,513.33	190.49	478,771
Regional Living Wage	1	2,185	1,308	1,681	1,724.67	190.49	328,536
<b>Promise Grant Recipients Subtotal</b>		<b>6,776</b>	<b>6,090</b>	<b>7,405</b>	<b>6,757.00</b>		<b>\$2,055,857</b>
<b>Total Headcounts</b>		<b>20,920</b>	<b>19,143</b>	<b>23,451</b>	<b>21,171.33</b>		<b>\$15,757,943</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
San Jose-Evergreen CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	68,646,838
II. Supplemental Allocation			19,482,869
III. Student Success Allocation			10,020,158
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	98,149,865
	2024-25 SCFF Calculated Revenue + COLA (B)		97,517,541
	Hold Harmless Revenue (C)		97,063,490
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>98,149,865</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	153,176,537
Less Property Tax Excess			(61,823,619)
Student Enrollment Fees			4,898,911
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 9,991.33	x Rate: \$100.00
State General Fund Allocation			999,133
			898,903
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			898,903
	<b>Subtotal State General Fund Allocation</b>		<b>\$898,903</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$898,903</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$803,002</b>
	<b>Deferral Amount</b>		<b>\$95,901</b>
		<b>Available Revenue</b>	<b>\$ 98,149,865</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>98,149,865</b>
		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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,776.58	9,750.75	-	(1,202.58)	-	8,548.17	9,358.50	-	9,358.50
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	-	-	-	498.28	-	498.28	498.28	-	498.28
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	128.75	146.25	-	(11.70)	-	134.55	134.55	-	134.55
<b>Total FTES=&gt;&gt;&gt;</b>	<b>9,905.33</b>	<b>9,897.00</b>	<b>-</b>	<b>(716.00)</b>	<b>-</b>	<b>9,181.00</b>	<b>9,991.33</b>	<b>-</b>	<b>9,991.33</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$53,717,048	\$0	(\$2,795,107)	\$0	\$50,921,941			
Change from PY to CY=>>>		(\$2,795,107)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$50,915,044	\$ -	\$5,440.51	\$50,915,044
Incarcerated Credit	-	-	\$7,628.21	-
Special Admit Credit	3,800,983	-	\$7,628.21	3,800,983
CDCP	-	-	\$7,595.29	-
Noncredit	614,525	-	\$4,567.26	614,525
<b>Total</b>	<b>\$55,330,552</b>	<b>\$0</b>		<b>\$55,330,552</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
8,548.17	8,548.17	-	\$ -
498.28	498.28	-	-
-	-	-	-
134.55	134.55	-	-
<b>9,181.00</b>	<b>9,181.00</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$50,921,941

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	8,548.17	-	8,548.17
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	498.28	-	498.28
CDCP	-	-	-	-
Noncredit	-	134.55	-	134.55
<b>Total</b>	<b>-</b>	<b>9,181.00</b>	<b>-</b>	<b>9,181.00</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	2,490.25	-	25.83	\$ 13,688,766
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	149.03	-	(17.50)	600,732
<b>Total</b>	<b>2,639.28</b>	<b>-</b>	<b>8.33</b>	<b>\$ 14,289,498</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	9,750.75	12.96
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	-	-
CDCP	0.13%	-	-
Noncredit	0.13%	146.25	0.19
<b>Total</b>		<b>9,897.00</b>	<b>13.15</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>71,576</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	2	13,316,286
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$13,316,286</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$0</b>

Total Basic Allocation	\$13,316,286
Total FTES Allocation	\$5,330,552
<b>Total Base Allocation</b>	<b>\$68,646,838</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	531	\$1,280.76	\$680,082
Pell Grant Recipients	1	4,677	1,280.76	5,990,098
Promise Grant Recipients	1	10,004	1,280.76	12,812,689
		<b>Totals</b>	<b>15,212</b>	<b>\$19,482,869</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	654	522	640	605.33	\$ 3,020.86	\$1,828,625
Associate Degrees	3	345	325	349	339.67	2,265.64	769,563
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	320	345	335	333.33	1,510.43	503,476
Transfer Level Math and English	2	533	626	641	600.00	1,510.43	906,257
Transfer to a Four Year University*	1.5	783	803	803	796.33	1,132.82	902,103
Nine or More CTE Units	1	1,784	1,911	1,939	1,878.00	755.21	1,418,292
Regional Living Wage	1	1,644	1,297	1,576	1,505.67	755.21	1,137,101
<b>All Students Subtotal</b>		<b>6,063</b>	<b>5,829</b>	<b>6,283</b>	<b>6,058.33</b>		<b>\$7,465,417</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	349	287	367	334.33	\$ 1,142.95	\$382,128
Associate Degrees	4.5	180	173	189	180.67	857.22	154,870
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	148	170	162	160.00	571.48	91,436
Transfer Level Math and English	3	199	245	260	234.67	571.48	134,107
Transfer to a Four Year University*	2.25	369	341	341	350.33	428.61	150,156
Nine or More CTE Units	1.5	809	878	942	876.33	285.74	250,402
Regional Living Wage	1.5	465	324	420	403.00	285.74	115,153
<b>Pell Grant Recipients Subtotal</b>		<b>2,519</b>	<b>2,418</b>	<b>2,681</b>	<b>2,539.33</b>		<b>\$1,278,252</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	489	397	497	461.00	\$ 761.97	\$351,268
Associate Degrees	3	276	269	288	277.67	571.48	158,680
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	228	257	245	243.33	380.98	92,706
Transfer Level Math and English	2	284	378	358	340.00	380.98	129,535
Transfer to a Four Year University*	1.5	530	472	472	491.33	285.74	140,393
Nine or More CTE Units	1	1,269	1,368	1,373	1,336.67	190.49	254,625
Regional Living Wage	1	890	639	822	783.67	190.49	149,282
<b>Promise Grant Recipients Subtotal</b>		<b>3,966</b>	<b>3,780</b>	<b>4,055</b>	<b>3,933.67</b>		<b>\$1,276,489</b>
<b>Total Headcounts</b>		<b>12,548</b>	<b>12,027</b>	<b>13,019</b>	<b>12,531.33</b>		<b>\$10,020,158</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
San Luis Obispo County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	53,893,931
II. Supplemental Allocation			9,924,582
III. Student Success Allocation			9,618,851
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	73,437,364
	2024-25 SCFF Calculated Revenue + COLA (B)		74,244,734
	Hold Harmless Revenue (C)		74,230,814
	Stability Protection Adjustment		807,370
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>74,244,734</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	58,351,045
Less Property Tax Excess			-
Student Enrollment Fees			3,607,993
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,811.25	x Rate: \$1,201.72
State General Fund Allocation			9,386,969
			644,378
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			644,378
	<b>Subtotal State General Fund Allocation</b>		<b>\$644,378</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$644,378</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$575,631</b>
	<b>Deferral Amount</b>		<b>\$68,747</b>
		<b>Available Revenue</b>	<b>\$ 71,990,385</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>74,244,734</b>
		3.0364%	Revenue Deficit \$ (2,254,349)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	6,259.51	5,901.01	423.69	-	-	6,324.70	6,161.74	24.91	6,186.65
Incarcerated Credit	93.78	87.99	17.17	-	-	105.16	105.16	-	105.16
Special Admit Credit	1,076.98	1,045.77	-	-	-	1,045.77	1,045.77	-	1,045.77
CDCP	203.68	251.26	(52.03)	-	-	199.23	199.23	-	199.23
Noncredit	180.82	207.68	66.76	-	-	274.44	274.44	-	274.44
<b>Total FTES=&gt;&gt;&gt;</b>	<b>7,814.77</b>	<b>7,493.71</b>	<b>455.59</b>	<b>-</b>	<b>-</b>	<b>7,949.30</b>	<b>7,786.34</b>	<b>24.91</b>	<b>7,811.25</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$43,429,183</b>	<b>\$2,334,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,764,119</b>			
Change from PY to CY=>>>		<b>\$3,408,363</b>							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$33,373,190	\$ 134,916	\$5,416.20	\$33,508,106
Incarcerated Credit	798,721	-	\$7,595.29	798,721
Special Admit Credit	7,942,929	-	\$7,595.29	7,942,929
CDCP	1,513,210	-	\$7,595.29	1,513,210
Noncredit	1,253,440	-	\$4,567.26	1,253,440
<b>Total</b>	<b>\$44,881,490</b>	<b>\$134,916</b>		<b>\$45,016,406</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
6,522.89	6,349.61	173.28	\$ 938,510
105.16	105.16	-	-
1,045.77	1,045.77	-	-
199.23	199.23	-	-
274.44	274.44	-	-
<b>8,147.49</b>	<b>7,974.21</b>	<b>173.28</b>	<b>\$ 938,510</b>

Total Value=>>> \$46,837,546

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	6,522.89	-	6,522.89
Incarcerated Credit	-	105.16	-	105.16
Special Admit Credit	-	1,045.77	-	1,045.77
CDCP	-	199.23	-	199.23
Noncredit	-	274.44	-	274.44
<b>Total</b>	<b>-</b>	<b>8,147.49</b>	<b>-</b>	<b>8,147.49</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	611.46	358.50	\$ 5,253,493
Incarcerated Credit	-	21.17	5.79	204,769
Special Admit Credit	-	(445.85)	31.21	(3,149,312)
CDCP	-	34.14	(47.58)	(102,081)
Noncredit	-	54.90	(26.86)	128,066
<b>Total</b>	-	275.82	321.06	\$ 2,334,935

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	5,901.01	7.84
Incarcerated Credit	0.13%	87.99	0.12
Special Admit Credit	0.13%	1,045.77	1.39
CDCP	0.13%	251.26	0.33
Noncredit	0.13%	207.68	0.28
<b>Total</b>		7,493.71	9.96

Total Growth FTES Value >>>> \$ 57,867

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$6,658,143

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$2,219,382

Total Basic Allocation \$8,877,525  
 Total FTES Allocation 45,016,406  
**Total Base Allocation \$53,893,931**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	438	\$1,280.76	\$560,971
Pell Grant Recipients	1	2,410	1,280.76	3,086,623
Promise Grant Recipients	1	4,901	1,280.76	6,276,988
<b>Totals</b>		7,749		<b>\$9,924,582</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	524	515	499	512.67	\$ 3,020.86	\$1,548,692
Associate Degrees	3	713	737	676	708.67	2,265.64	1,605,585
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	852	663	509	674.67	1,510.43	1,019,035
Transfer Level Math and English	2	463	454	467	461.33	1,510.43	696,811
Transfer to a Four Year University*	1.5	563	443	443	483.00	1,132.82	547,153
Nine or More CTE Units	1	1,449	1,567	1,826	1,614.00	755.21	1,218,915
Regional Living Wage	1	1,448	954	942	1,114.67	755.21	841,812
<b>All Students Subtotal</b>		6,012	5,333	5,362	5,569.00		\$7,478,003
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	195	180	185	186.67	\$ 1,142.95	\$213,351
Associate Degrees	4.5	321	345	293	319.67	857.22	274,023
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	307	248	213	256.00	571.48	146,298
Transfer Level Math and English	3	133	134	152	139.67	571.48	79,816
Transfer to a Four Year University*	2.25	176	112	112	133.33	428.61	57,148
Nine or More CTE Units	1.5	512	544	652	569.33	285.74	162,680
Regional Living Wage	1.5	434	273	250	319.00	285.74	91,151
<b>Pell Grant Recipients Subtotal</b>		2,078	1,836	1,857	1,923.67		\$1,024,467
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	310	300	283	297.67	\$ 761.97	\$226,813
Associate Degrees	3	512	517	480	503.00	571.48	287,453
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	512	412	328	417.33	380.98	158,998
Transfer Level Math and English	2	210	217	231	219.33	380.98	83,563
Transfer to a Four Year University*	1.5	277	181	181	213.00	285.74	60,862
Nine or More CTE Units	1	859	943	1,110	970.67	190.49	184,905
Regional Living Wage	1	789	519	484	597.33	190.49	113,787
<b>Promise Grant Recipients Subtotal</b>		3,469	3,089	3,097	3,218.33		\$1,116,381
<b>Total Headcounts</b>		11,559	10,258	10,316	10,711.00		<b>\$9,618,851</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
San Mateo County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	102,584,455
II. Supplemental Allocation			15,029,679
III. Student Success Allocation			13,800,882
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	131,415,016
	2024-25 SCFF Calculated Revenue + COLA (B)		128,496,331
	Hold Harmless Revenue (C)		127,660,101
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>131,415,016</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	235,255,236
Less Property Tax Excess			(117,715,188)
Student Enrollment Fees			11,066,531
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 14,639.11	x Rate: \$100.00
State General Fund Allocation			1,344,526
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,344,526
	<b>Subtotal State General Fund Allocation</b>		<b>\$1,344,526</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$1,344,526</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$1,201,083</b>
	<b>Deferral Amount</b>		<b>\$143,443</b>
		<b>Available Revenue</b>	<b>\$ 131,415,016</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>131,415,016</b>
		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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	12,715.14	13,235.59	-	-	64.63	13,300.22	13,083.65	30.49	13,114.14
Incarcerated Credit	22.20	64.86	-	-	(43.52)	21.34	21.34	-	21.34
Special Admit Credit	1,527.00	1,503.20	-	-	-	1,503.20	1,503.20	-	1,503.20
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	5.39	4.70	-	-	(4.27)	0.43	0.43	-	0.43
<b>Total FTES=&gt;&gt;&gt;</b>	<b>14,269.73</b>	<b>14,808.35</b>	<b>-</b>	<b>-</b>	<b>16.84</b>	<b>14,825.19</b>	<b>14,608.62</b>	<b>30.49</b>	<b>14,639.11</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$83,617,894</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,617,894</b>			
Change from PY to CY=>>>		\$819,294							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$70,863,612	\$ 165,122	\$5,416.20	\$71,028,734
Incarcerated Credit	162,084	-	\$7,595.29	162,084
Special Admit Credit	11,417,244	-	\$7,595.29	11,417,244
CDCP	-	-	\$7,595.29	-
Noncredit	1,964	-	\$4,567.26	1,964
<b>Total</b>	<b>\$82,444,904</b>	<b>\$165,122</b>		<b>\$82,610,026</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
13,451.49	13,330.71	120.78	\$ 654,172
21.34	21.34	(0.00)	-
1,503.20	1,503.20	-	-
-	-	-	-
0.43	0.43	0.00	-
<b>14,976.46</b>	<b>14,855.68</b>	<b>120.78</b>	<b>\$ 654,172</b>

Total Value=>>> \$84,437,188

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	13,451.49	-	13,451.49
Incarcerated Credit	-	21.34	-	21.34
Special Admit Credit	-	1,503.20	-	1,503.20
CDCP	-	-	-	-
Noncredit	-	0.43	-	0.43
<b>Total</b>	<b>-</b>	<b>14,976.46</b>	<b>-</b>	<b>14,976.46</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	13,235.59	17.59
Incarcerated Credit	0.13%	64.86	0.09
Special Admit Credit	0.13%	1,503.20	2.00
CDCP	0.13%	-	-
Noncredit	0.13%	4.70	0.01
<b>Total</b>		14,808.35	19.68

Total Growth FTES Value =>>> \$ 111,418

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	3	19,974,429
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$19,974,429</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$0</b>

Total Basic Allocation \$19,974,429

Total FTES Allocation 82,610,026

**Total Base Allocation \$102,584,455**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	762	\$1,280.76	\$975,937
Pell Grant Recipients	1	3,436	1,280.76	4,400,680
Promise Grant Recipients	1	7,537	1,280.76	9,653,062
		<b>Totals</b>	<b>11,735</b>	<b>\$15,029,679</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	870	997	1,043	970.00	\$ 3,020.86	\$2,930,231
Associate Degrees	3	584	642	751	659.00	2,265.64	1,493,058
Baccalaureate Degrees	3	2	6	15	7.67	2,265.64	17,370
Credit Certificates	2	181	278	415	291.33	1,510.43	440,038
Transfer Level Math and English	2	992	1,081	1,127	1,066.67	1,510.43	1,611,123
Transfer to a Four Year University*	1.5	1,258	1,135	1,135	1,176.00	1,132.82	1,332,198
Nine or More CTE Units	1	2,414	2,935	3,105	2,818.00	755.21	2,128,193
Regional Living Wage	1	1,402	1,376	1,650	1,476.00	755.21	1,114,696
	<b>All Students Subtotal</b>	<b>7,703</b>	<b>8,450</b>	<b>9,241</b>	<b>8,464.67</b>		<b>\$11,066,907</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	334	335	418	362.33	\$ 1,142.95	\$414,130
Associate Degrees	4.5	213	269	259	247.00	857.22	211,732
Baccalaureate Degrees	4.5	1	2	8	3.67	857.22	3,143
Credit Certificates	3	46	91	154	97.00	571.48	55,433
Transfer Level Math and English	3	248	285	311	281.33	571.48	160,775
Transfer to a Four Year University*	2.25	370	335	335	346.67	428.61	148,584
Nine or More CTE Units	1.5	716	855	868	813.00	285.74	232,305
Regional Living Wage	1.5	203	185	230	206.00	285.74	58,862
	<b>Pell Grant Recipients Subtotal</b>	<b>2,131</b>	<b>2,357</b>	<b>2,583</b>	<b>2,357.00</b>		<b>\$1,284,964</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	523	577	625	575.00	\$ 761.97	\$438,132
Associate Degrees	3	360	437	472	423.00	571.48	241,735
Baccalaureate Degrees	3	1	4	12	5.67	571.48	3,238
Credit Certificates	2	96	164	256	172.00	380.98	65,529
Transfer Level Math and English	2	403	487	447	445.67	380.98	169,792
Transfer to a Four Year University*	1.5	602	532	532	555.33	285.74	158,680
Nine or More CTE Units	1	1,292	1,541	1,563	1,465.33	190.49	279,135
Regional Living Wage	1	494	468	499	487.00	190.49	92,770
	<b>Promise Grant Recipients Subtotal</b>	<b>3,771</b>	<b>4,210</b>	<b>4,406</b>	<b>4,129.00</b>		<b>\$1,449,011</b>
	<b>Total Headcounts</b>	<b>13,605</b>	<b>15,017</b>	<b>16,230</b>	<b>14,950.67</b>		<b>\$13,800,882</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Santa Barbara CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	75,522,375
II. Supplemental Allocation			12,044,235
III. Student Success Allocation			11,072,677
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	98,639,287
	2024-25 SCFF Calculated Revenue + COLA (B)		104,668,098
	Hold Harmless Revenue (C)		103,850,709
	Stability Protection Adjustment		6,028,811
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>104,668,098</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	47,577,004
Less Property Tax Excess			-
Student Enrollment Fees			6,567,547
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 11,431.26	x Rate: \$1,370.79
State General Fund Allocation			31,675,624
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		30,651,700
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,023,924
	<b>Subtotal State General Fund Allocation</b>		<b>\$31,675,624</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$31,675,624</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$28,296,253</b>
	<b>Deferral Amount</b>		<b>\$3,379,371</b>
		<b>Available Revenue</b>	<b>\$ 101,489,981</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>104,668,098</b>
		3.0364% Revenue Deficit	\$ (3,178,117)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,477.52	9,189.06	-	563.69	-	9,752.75	9,473.11	-	9,473.11
Incarcerated Credit	4.54	10.16	-	(7.53)	-	2.63	2.63	-	2.63
Special Admit Credit	986.57	1,091.29	-	(521.91)	-	569.38	569.38	-	569.38
CDCP	492.56	428.66	-	(171.97)	-	256.69	256.69	-	256.69
Noncredit	871.17	968.28	-	161.17	-	1,129.45	1,129.45	-	1,129.45
<b>Total FTES=&gt;&gt;&gt;</b>	<b>11,832.36</b>	<b>11,687.45</b>	<b>-</b>	<b>23.45</b>	<b>-</b>	<b>11,710.90</b>	<b>11,431.26</b>	<b>-</b>	<b>11,431.26</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$65,813,766	\$0	(\$1,538,253)	\$0	\$64,275,513			
	Change from PY to CY=>>>	(\$1,538,253)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$51,308,213	\$ -	\$5,416.20	\$51,308,213
Incarcerated Credit	19,976	-	\$7,595.29	19,976
Special Admit Credit	4,324,608	-	\$7,595.29	4,324,608
CDCP	1,949,636	-	\$7,595.29	1,949,636
Noncredit	5,158,495	-	\$4,567.26	5,158,495
<b>Total</b>	<b>\$62,760,928</b>	<b>\$0</b>		<b>\$62,760,928</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
9,752.75	9,752.75	-	\$ -
2.63	2.63	-	-
569.38	569.38	-	-
256.69	256.69	-	-
1,129.45	1,129.45	-	-
<b>11,710.90</b>	<b>11,710.90</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$64,275,513

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	9,752.75	-	9,752.75
Incarcerated Credit	-	2.63	-	2.63
Special Admit Credit	-	569.38	-	569.38
CDCP	-	256.69	-	256.69
Noncredit	-	1,129.45	-	1,129.45
<b>Total</b>	<b>-</b>	<b>11,710.90</b>	<b>-</b>	<b>11,710.90</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	1,062.15	288.46	\$ 7,315,168
Incarcerated Credit	-	(4.54)	(5.62)	(77,169)
Special Admit Credit	-	(262.51)	(104.72)	(2,789,219)
CDCP	-	(110.83)	63.90	(356,447)
Noncredit	-	97.57	(97.11)	2,101
<b>Total</b>	-	781.84	144.91	\$ 4,094,434

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	9,189.06	12.21
Incarcerated Credit	0.13%	10.16	0.01
Special Admit Credit	0.13%	1,091.29	1.45
CDCP	0.13%	428.66	0.57
Noncredit	0.13%	968.28	1.29
<b>Total</b>		11,687.45	15.53
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			87,694

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	1	1,664,536
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$3,883,918

Total Basic Allocation	\$12,761,447
Total FTES Allocation	62,760,928
<b>Total Base Allocation</b>	<b>\$75,522,375</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	357	\$1,280.76	\$457,230
Pell Grant Recipients	1	2,684	1,280.76	3,437,551
Promise Grant Recipients	1	6,363	1,280.76	8,149,454
		<b>Totals</b>	9,404	<b>\$12,044,235</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	623	696	690	669.67	\$ 3,020.86	\$2,022,967
Associate Degrees	3	735	751	786	757.33	2,265.64	1,715,846
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	147	159	314	206.67	1,510.43	312,155
Transfer Level Math and English	2	666	800	690	718.67	1,510.43	1,085,494
Transfer to a Four Year University*	1.5	1,047	1,179	1,179	1,135.00	1,132.82	1,285,752
Nine or More CTE Units	1	2,248	2,239	2,219	2,235.33	755.21	1,688,155
Regional Living Wage	1	1,317	890	1,052	1,086.33	755.21	820,414
<b>All Students Subtotal</b>		6,783	6,714	6,930	6,809.00		\$8,930,783
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	219	231	219	223.00	\$ 1,142.95	\$254,879
Associate Degrees	4.5	276	267	310	284.33	857.22	243,735
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	54	53	98	68.33	571.48	39,051
Transfer Level Math and English	3	119	148	132	133.00	571.48	76,006
Transfer to a Four Year University*	2.25	300	290	290	293.33	428.61	125,725
Nine or More CTE Units	1.5	709	761	801	757.00	285.74	216,304
Regional Living Wage	1.5	329	198	228	251.67	285.74	71,911
<b>Pell Grant Recipients Subtotal</b>		2,006	1,948	2,078	2,010.67		\$1,027,611
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	346	349	348	347.67	\$ 761.97	\$264,911
Associate Degrees	3	452	428	457	445.67	571.48	254,688
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	82	85	158	108.33	380.98	41,273
Transfer Level Math and English	2	227	257	209	231.00	380.98	88,007
Transfer to a Four Year University*	1.5	443	491	491	475.00	285.74	135,726
Nine or More CTE Units	1	1,219	1,233	1,240	1,230.67	190.49	234,432
Regional Living Wage	1	636	395	469	500.00	190.49	95,246
<b>Promise Grant Recipients Subtotal</b>		3,405	3,238	3,372	3,338.33		\$1,114,283
<b>Total Headcounts</b>		12,194	11,900	12,380	12,158.00		<b>\$11,072,677</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Santa Clarita CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	95,075,354
II. Supplemental Allocation			17,344,005
III. Student Success Allocation			16,201,144
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	128,620,503
	2024-25 SCFF Calculated Revenue + COLA (B)		128,265,881
	Hold Harmless Revenue (C)		132,474,133
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		3,853,630
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>132,474,133</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	33,826,890
Less Property Tax Excess			-
Student Enrollment Fees			6,860,000
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,220.82	x Rate: \$1,370.79
State General Fund Allocation			20,864,479
			66,900,351
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		65,662,712
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,237,639
	<b>Subtotal State General Fund Allocation</b>		<b>\$66,900,351</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$66,900,351</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$59,762,967</b>
	<b>Deferral Amount</b>		<b>\$7,137,384</b>
		<b>Available Revenue</b>	<b>\$ 128,451,720</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>132,474,133</b>
		3.0364% Revenue Deficit	\$ (4,022,413)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	12,823.67	11,406.52	1,619.57	-	-	13,026.09	12,418.76	-	12,418.76
Incarcerated Credit	40.29	19.36	10.64	-	-	30.00	30.00	-	30.00
Special Admit Credit	1,171.19	799.43	49.57	-	-	849.00	849.00	-	849.00
CDCP	273.74	420.93	(5.93)	-	-	415.00	415.00	-	415.00
Noncredit	970.91	1,052.85	455.21	-	-	1,508.06	1,508.06	-	1,508.06
<b>Total FTES=&gt;&gt;&gt;</b>	<b>15,279.80</b>	<b>13,699.09</b>	<b>2,129.06</b>	<b>-</b>	<b>-</b>	<b>15,828.15</b>	<b>15,220.82</b>	<b>-</b>	<b>15,220.82</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$76,004,619	\$11,263,244	\$0	\$0	\$87,267,861			
Change from PY to CY=>>>		\$11,263,242							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$67,262,428	\$ -	\$5,416.20	\$67,262,428
Incarcerated Credit	227,859	-	\$7,595.29	227,859
Special Admit Credit	6,448,403	-	\$7,595.29	6,448,403
CDCP	3,152,046	-	\$7,595.29	3,152,046
Noncredit	6,887,707	-	\$4,567.26	6,887,707
<b>Total</b>	<b>\$83,978,443</b>	<b>\$0</b>		<b>\$83,978,443</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
13,026.09	13,026.09	-	\$ -
30.00	30.00	-	-
849.00	849.00	-	-
415.00	415.00	-	-
1,508.06	1,508.06	-	-
<b>15,828.15</b>	<b>15,828.15</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$87,267,861

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	13,026.09	-	13,026.09
Incarcerated Credit	-	30.00	-	30.00
Special Admit Credit	-	849.00	-	849.00
CDCP	-	415.00	-	415.00
Noncredit	-	1,508.06	-	1,508.06
<b>Total</b>	<b>-</b>	<b>15,828.15</b>	<b>-</b>	<b>15,828.15</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	1,969.65	1,417.15	\$ 18,343,570
Incarcerated Credit	-	(1.39)	20.93	148,412
Special Admit Credit	-	(80.02)	371.76	2,215,837
CDCP	-	(23.41)	(147.19)	(1,295,757)
Noncredit	-	(408.10)	(81.94)	(2,238,142)
<b>Total</b>	-	1,456.73	1,580.71	\$ 17,173,920

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	11,406.52	15.16
Incarcerated Credit	0.13%	19.36	0.03
Special Admit Credit	0.13%	799.43	1.06
CDCP	0.13%	420.93	0.56
Noncredit	0.13%	1,052.85	1.40
<b>Total</b>		13,699.09	18.21
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			101,273

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,877,529	<b>Subtotal</b>				\$2,219,382
							Total Basic Allocation	\$11,096,911
							Total FTES Allocation	83,978,443
							<b>Total Base Allocation</b>	<b>\$95,075,354</b>

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	394	\$1,280.76	\$504,618
Pell Grant Recipients	1	4,248	1,280.76	5,440,654
Promise Grant Recipients	1	8,900	1,280.76	11,398,733
		<b>Totals</b>	<b>13,542</b>	<b>\$17,344,005</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,012	978	884	958.00	\$ 3,020.86	\$2,893,980
Associate Degrees	3	842	799	846	829.00	2,265.64	1,878,217
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	137	134	170	147.00	1,510.43	222,033
Transfer Level Math and English	2	951	983	1,032	988.67	1,510.43	1,493,310
Transfer to a Four Year University*	1.5	1,287	1,173	1,173	1,211.00	1,132.82	1,371,846
Nine or More CTE Units	1	2,912	2,982	3,074	2,989.33	755.21	2,257,587
Regional Living Wage	1	3,686	3,307	4,447	3,813.33	755.21	2,879,883
<b>All Students Subtotal</b>		<b>10,827</b>	<b>10,356</b>	<b>11,626</b>	<b>10,936.33</b>		<b>\$12,996,856</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	454	422	376	417.33	\$ 1,142.95	\$476,993
Associate Degrees	4.5	351	344	362	352.33	857.22	302,025
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	43	54	75	57.33	571.48	32,765
Transfer Level Math and English	3	327	342	382	350.33	571.48	200,207
Transfer to a Four Year University*	2.25	427	407	407	413.67	428.61	177,301
Nine or More CTE Units	1.5	905	1,027	1,114	1,015.33	285.74	290,120
Regional Living Wage	1.5	552	284	378	404.67	285.74	115,629
<b>Pell Grant Recipients Subtotal</b>		<b>3,059</b>	<b>2,880</b>	<b>3,094</b>	<b>3,011.00</b>		<b>\$1,595,040</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	648	593	532	591.00	\$ 761.97	\$450,324
Associate Degrees	3	549	498	547	531.33	571.48	303,645
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	77	73	106	85.33	380.98	32,511
Transfer Level Math and English	2	485	532	597	538.00	380.98	204,970
Transfer to a Four Year University*	1.5	665	608	608	627.00	285.74	179,158
Nine or More CTE Units	1	1,372	1,531	1,671	1,524.67	190.49	290,437
Regional Living Wage	1	1,034	578	722	778.00	190.49	148,203
<b>Promise Grant Recipients Subtotal</b>		<b>4,830</b>	<b>4,413</b>	<b>4,783</b>	<b>4,675.33</b>		<b>\$1,609,248</b>
<b>Total Headcounts</b>		<b>18,716</b>	<b>17,649</b>	<b>19,503</b>	<b>18,622.67</b>		<b>\$16,201,144</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Santa Monica CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	113,703,062
II. Supplemental Allocation			32,332,700
III. Student Success Allocation			22,577,770
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	168,613,532
	2024-25 SCFF Calculated Revenue + COLA (B)		161,918,285
	Hold Harmless Revenue (C)		168,740,327
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		126,795
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>168,740,327</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	40,366,201
Less Property Tax Excess			-
Student Enrollment Fees			10,358,253
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 18,163.23	x Rate: \$1,370.79
State General Fund Allocation			87,994,385
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	86,297,867
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,696,518
	<b>Subtotal State General Fund Allocation</b>		<b>\$87,994,385</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$87,994,385</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$78,606,546</b>
	<b>Deferral Amount</b>		<b>\$9,387,839</b>
		<b>Available Revenue</b>	<b>\$ 163,616,736</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>168,740,327</b>
		3.0364% Revenue Deficit	\$ (5,123,591)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	16,225.76	16,506.51	1,452.23	-	-	17,958.74	16,897.00	-	16,897.00
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	415.06	424.99	(53.96)	-	-	371.03	371.03	-	371.03
CDCP	246.22	334.56	(101.69)	-	-	232.87	232.87	-	232.87
Noncredit	638.21	629.42	32.91	-	-	662.33	662.33	-	662.33
<b>Total FTES=&gt;&gt;&gt;</b>	<b>17,525.25</b>	<b>17,895.48</b>	<b>1,329.49</b>	<b>-</b>	<b>-</b>	<b>19,224.97</b>	<b>18,163.23</b>	<b>-</b>	<b>18,163.23</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$99,282,640	\$6,930,728	\$0	\$0	\$106,213,367			
	Change from PY to CY=>>>	\$6,930,727							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$92,727,353	\$ -	\$5,487.80	\$92,727,353
Incarcerated Credit	-	-	\$7,723.54	-
Special Admit Credit	2,865,666	-	\$7,723.54	2,865,666
CDCP	1,768,716	-	\$7,595.29	1,768,716
Noncredit	3,025,035	-	\$4,567.26	3,025,035
<b>Total</b>	<b>\$100,386,770</b>	<b>\$0</b>		<b>\$100,386,770</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
17,958.74	17,958.74	-	\$ -
-	-	-	-
371.03	371.03	-	-
232.87	232.87	-	-
662.33	662.33	-	-
19,224.97	19,224.97	-	\$ -

Total Value=>>> \$106,213,367

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	17,958.74	-	17,958.74
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	371.03	-	371.03
CDCP	-	232.87	-	232.87
Noncredit	-	662.33	-	662.33
<b>Total</b>	<b>-</b>	<b>19,224.97</b>	<b>-</b>	<b>19,224.97</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	3,009.25	-	-	\$ 16,514,158
Incarcerated Credit	-	-	-	-
Special Admit Credit	(204.38)	-	-	(1,578,537)
CDCP	(254.30)	-	-	(1,931,483)
Noncredit	(35.89)	-	-	(163,919)
<b>Total</b>	<b>2,514.68</b>	<b>-</b>	<b>-</b>	<b>\$ 12,840,219</b>

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	16,506.51	21.94
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	424.99	0.56
CDCP	0.13%	334.56	0.44
Noncredit	0.13%	629.42	0.84
<b>Total</b>		<b>17,895.48</b>	<b>23.78</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>132,292</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	1	\$11,096,910
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			<b>\$11,096,910</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			<b>\$2,219,382</b>

Total Basic Allocation	\$13,316,292
Total FTES Allocation	100,386,770
<b>Total Base Allocation</b>	<b>\$113,703,062</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	987	\$1,280.76	\$1,264,107
Pell Grant Recipients	1	7,833	1,280.76	10,032,166
Promise Grant Recipients	1	16,425	1,280.76	21,036,427
		<b>Totals</b>	<b>25,245</b>	<b>\$32,332,700</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	854	945	1,010	936.33	\$ 3,020.86	\$2,828,528
Associate Degrees	3	1,530	2,143	2,111	1,928.00	2,265.64	4,368,158
Baccalaureate Degrees	3	21	12	16	16.33	2,265.64	37,005
Credit Certificates	2	850	1,240	1,427	1,172.33	1,510.43	1,770,725
Transfer Level Math and English	2	1,170	1,187	1,164	1,173.67	1,510.43	1,772,739
Transfer to a Four Year University*	1.5	1,827	1,697	1,697	1,740.33	1,132.82	1,971,486
Nine or More CTE Units	1	3,645	3,813	3,816	3,758.00	755.21	2,838,094
Regional Living Wage	1	2,999	1,912	2,152	2,354.33	755.21	1,778,026
<b>All Students Subtotal</b>		<b>12,896</b>	<b>12,949</b>	<b>13,393</b>	<b>13,079.33</b>		<b>\$17,364,761</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	442	447	519	469.33	\$ 1,142.95	\$536,426
Associate Degrees	4.5	785	988	921	898.00	857.22	769,779
Baccalaureate Degrees	4.5	9	7	7	7.67	857.22	6,572
Credit Certificates	3	295	424	608	442.33	571.48	252,783
Transfer Level Math and English	3	373	351	420	381.33	571.48	217,923
Transfer to a Four Year University*	2.25	730	723	723	725.33	428.61	310,883
Nine or More CTE Units	1.5	1,336	1,356	1,490	1,394.00	285.74	398,319
Regional Living Wage	1.5	722	381	459	520.67	285.74	148,774
<b>Pell Grant Recipients Subtotal</b>		<b>4,692</b>	<b>4,677</b>	<b>5,147</b>	<b>4,838.67</b>		<b>\$2,641,459</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	588	608	684	626.67	\$ 761.97	\$477,501
Associate Degrees	3	1,087	1,430	1,342	1,286.33	571.48	735,110
Baccalaureate Degrees	3	17	8	12	12.33	571.48	7,048
Credit Certificates	2	476	688	890	684.67	380.98	260,847
Transfer Level Math and English	2	478	485	540	501.00	380.98	190,873
Transfer to a Four Year University*	1.5	959	961	961	960.33	285.74	274,404
Nine or More CTE Units	1	2,068	2,137	2,206	2,137.00	190.49	407,082
Regional Living Wage	1	1,551	847	1,046	1,148.00	190.49	218,685
<b>Promise Grant Recipients Subtotal</b>		<b>7,224</b>	<b>7,164</b>	<b>7,681</b>	<b>7,356.33</b>		<b>\$2,571,550</b>
<b>Total Headcounts</b>		<b>24,812</b>	<b>24,790</b>	<b>26,221</b>	<b>25,274.33</b>		<b>\$22,577,770</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Sequoias CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	74,115,609
II. Supplemental Allocation			22,875,592
III. Student Success Allocation			13,923,006
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	110,914,207
	2024-25 SCFF Calculated Revenue + COLA (B)		107,002,761
	Hold Harmless Revenue (C)		104,597,029
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>110,914,207</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	20,202,504
Less Property Tax Excess			-
Student Enrollment Fees			3,127,853
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 10,843.23	x Rate: \$1,370.79
State General Fund Allocation			14,863,739
			69,352,338
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	68,628,661	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		723,677	
	<b>Subtotal State General Fund Allocation</b>	<b>\$69,352,338</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$69,352,338</b>	<b>Available Revenue \$ 107,546,434</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$61,953,360</b>	<b>2025-26 TCR (Max of A, B, or C) 110,914,207</b>
	<b>Deferral Amount</b>	<b>\$7,398,978</b>	<b>3.0364% Revenue Deficit \$ (3,367,773)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,328.54	9,775.17	-	-	-	9,775.17	9,626.29	155.96	9,782.25
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	808.46	827.22	-	-	45.55	872.77	872.77	6.65	879.42
CDCP	139.08	158.79	-	-	(57.05)	101.74	101.74	-	101.74
Noncredit	58.25	60.69	-	-	19.13	79.82	79.82	-	79.82
<b>Total FTES=&gt;&gt;&gt;</b>	<b>10,334.33</b>	<b>10,821.87</b>	<b>-</b>	<b>-</b>	<b>7.63</b>	<b>10,829.49</b>	<b>10,680.61</b>	<b>162.61</b>	<b>10,843.23</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$60,710,424	\$0	\$0	\$0	\$60,710,423			
Change from PY to CY=>>>		\$4,273,785							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$52,137,857	\$ 844,703	\$5,416.20	\$52,982,560
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,628,917	50,535	\$7,595.29	6,679,452
CDCP	772,745	-	\$7,595.29	772,745
Noncredit	364,559	-	\$4,567.26	364,559
<b>Total</b>	<b>\$59,904,078</b>	<b>\$895,238</b>		<b>\$60,799,316</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
10,554.91	9,931.12	623.79	\$ 3,378,548
-	-	-	-
879.42	879.42	-	-
101.74	101.74	-	-
79.82	79.82	-	-
<b>11,615.89</b>	<b>10,992.10</b>	<b>623.79</b>	<b>\$ 3,378,548</b>

Total Value=>>> \$64,984,209

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	10,554.91	-	10,554.91
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	879.42	-	879.42
CDCP	-	101.74	-	101.74
Noncredit	-	79.82	-	79.82
<b>Total</b>	<b>-</b>	<b>11,615.89</b>	<b>-</b>	<b>11,615.89</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.02%	9,775.17	99.23
Incarcerated Credit	1.02%	-	-
Special Admit Credit	1.02%	827.22	8.40
CDCP	1.02%	158.79	1.61
Noncredit	1.02%	60.69	0.62
<b>Total</b>		10,821.87	109.86
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			617,875

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$8,877,529	\$4,438,764			
<b>Total Basic Allocation</b>							\$13,316,293
<b>Total FTES Allocation</b>							\$60,799,316
<b>Total Base Allocation</b>							\$74,115,609

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	368	\$1,280.76	\$471,318
Pell Grant Recipients	1	6,994	1,280.76	8,957,611
Promise Grant Recipients	1	10,499	1,280.76	13,446,663
		<b>Totals</b>	17,861	<b>\$22,875,592</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	720	831	928	826.33	\$ 3,020.86	\$2,496,234
Associate Degrees	3	697	704	904	768.33	2,265.64	1,740,768
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	242	307	401	316.67	1,510.43	478,302
Transfer Level Math and English	2	696	645	724	688.33	1,510.43	1,039,678
Transfer to a Four Year University*	1.5	760	592	592	648.00	1,132.82	734,068
Nine or More CTE Units	1	1,997	2,307	2,570	2,291.33	755.21	1,730,447
Regional Living Wage	1	2,231	1,737	1,850	1,939.33	755.21	1,464,612
<b>All Students Subtotal</b>		7,343	7,123	7,969	7,478.33		\$9,684,109
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	481	564	643	562.67	\$ 1,142.95	\$643,102
Associate Degrees	4.5	449	447	609	501.67	857.22	430,036
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	154	218	270	214.00	571.48	122,296
Transfer Level Math and English	3	409	409	495	437.67	571.48	250,116
Transfer to a Four Year University*	2.25	424	306	306	345.33	428.61	148,012
Nine or More CTE Units	1.5	1,190	1,419	1,637	1,415.33	285.74	404,415
Regional Living Wage	1.5	1,242	960	990	1,064.00	285.74	304,026
<b>Pell Grant Recipients Subtotal</b>		4,349	4,323	4,950	4,540.67		\$2,302,003
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	588	698	775	687.00	\$ 761.97	\$523,473
Associate Degrees	3	577	586	755	639.33	571.48	365,364
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	199	266	337	267.33	380.98	101,850
Transfer Level Math and English	2	515	504	575	531.33	380.98	202,430
Transfer to a Four Year University*	1.5	523	382	382	429.00	285.74	122,582
Nine or More CTE Units	1	1,541	1,861	2,095	1,832.33	190.49	349,045
Regional Living Wage	1	1,635	1,296	1,355	1,428.67	190.49	272,150
<b>Promise Grant Recipients Subtotal</b>		5,578	5,593	6,274	5,815.00		\$1,936,894
<b>Total Headcounts</b>		17,270	17,039	19,193	17,834.00		<b>\$13,923,006</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Shasta-Tehama-Trinity Joint CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	42,581,218
II. Supplemental Allocation			13,596,511
III. Student Success Allocation			8,971,816
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	65,149,545
	2024-25 SCFF Calculated Revenue + COLA (B)		68,622,682
	Hold Harmless Revenue (C)		67,079,846
	Stability Protection Adjustment		3,473,137
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>68,622,682</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	25,453,590
Less Property Tax Excess			-
Student Enrollment Fees			1,211,262
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 6,308.36	x Rate: \$1,370.79
State General Fund Allocation			8,647,411
			31,226,776
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	30,757,533	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		469,243	
	<b>Subtotal State General Fund Allocation</b>	<b>\$31,226,776</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$31,226,776</b>	<b>Available Revenue \$ 66,539,039</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$27,895,291</b>	<b>2025-26 TCR (Max of A, B, or C) 68,622,682</b>
	<b>Deferral Amount</b>	<b>\$3,331,485</b>	<b>3.0364% Revenue Deficit \$ (2,083,643)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	4,885.67	5,939.23	-	(806.91)	-	5,132.32	5,319.07	-	5,319.07
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	846.65	1,169.88	-	(323.23)	-	846.65	846.65	-	846.65
CDCP	33.71	34.10	-	(23.56)	-	10.54	10.54	-	10.54
Noncredit	114.88	122.11	-	9.99	-	132.10	132.10	-	132.10
<b>Total FTES=&gt;&gt;&gt;</b>	<b>5,880.91</b>	<b>7,265.32</b>	<b>-</b>	<b>(1,143.71)</b>	<b>-</b>	<b>6,121.61</b>	<b>6,308.36</b>	<b>-</b>	<b>6,308.36</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$41,870,294	\$0	(\$6,958,702)	\$0	\$34,911,591			
	Change from PY to CY=>>>	(\$6,958,703)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$28,809,131	\$ -	\$5,416.20	\$28,809,131
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,430,555	-	\$7,595.29	6,430,555
CDCP	80,054	-	\$7,595.29	80,054
Noncredit	603,335	-	\$4,567.26	603,335
<b>Total</b>	<b>\$35,923,075</b>	<b>\$0</b>		<b>\$35,923,075</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
5,132.32	5,132.32	-	\$ -
846.65	846.65	-	-
10.54	10.54	-	-
132.10	132.10	-	-
<b>6,121.61</b>	<b>6,121.61</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$34,911,591

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	5,132.32	-	5,132.32
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	846.65	-	846.65
CDCP	-	10.54	-	10.54
Noncredit	-	132.10	-	132.10
<b>Total</b>	<b>-</b>	<b>6,121.61</b>	<b>-</b>	<b>6,121.61</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	5,939.23	7.89
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,169.88	1.55
CDCP	0.13%	34.10	0.05
Noncredit	0.13%	122.11	0.16
<b>Total</b>		7,265.32	9.66
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			55,791

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$6,658,143	\$0			
<b>Total Basic Allocation</b>							\$6,658,143
<b>Total FTES Allocation</b>							35,923,075
<b>Total Base Allocation</b>							\$42,581,218

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	393	\$1,280.76	\$503,337
Pell Grant Recipients	1	4,188	1,280.76	5,363,808
Promise Grant Recipients	1	6,035	1,280.76	7,729,366
		<b>Totals</b>	10,616	<b>\$13,596,511</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	259	252	234	248.33	\$ 3,020.86	\$750,179
Associate Degrees	3	520	1,016	945	827.00	2,265.64	1,873,686
Baccalaureate Degrees	3	11	9	13	11.00	2,265.64	24,922
Credit Certificates	2	189	303	275	255.67	1,510.43	386,166
Transfer Level Math and English	2	185	229	265	226.33	1,510.43	341,860
Transfer to a Four Year University*	1.5	447	405	405	419.00	1,132.82	474,652
Nine or More CTE Units	1	1,567	1,734	1,800	1,700.33	755.21	1,284,116
Regional Living Wage	1	1,582	1,443	1,682	1,569.00	755.21	1,184,931
<b>All Students Subtotal</b>		4,760	5,391	5,619	5,256.67		\$6,320,512
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	159	175	163	165.67	\$ 1,142.95	\$189,349
Associate Degrees	4.5	363	671	662	565.33	857.22	484,612
Baccalaureate Degrees	4.5	3	6	7	5.33	857.22	4,572
Credit Certificates	3	103	157	188	149.33	571.48	85,341
Transfer Level Math and English	3	77	116	153	115.33	571.48	65,910
Transfer to a Four Year University*	2.25	202	199	199	200.00	428.61	85,722
Nine or More CTE Units	1.5	1,037	1,191	1,266	1,164.67	285.74	332,790
Regional Living Wage	1.5	666	613	684	654.33	285.74	186,968
<b>Pell Grant Recipients Subtotal</b>		2,610	3,128	3,322	3,020.00		\$1,435,264
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	200	212	199	203.67	\$ 761.97	\$155,188
Associate Degrees	3	442	844	796	694.00	571.48	396,605
Baccalaureate Degrees	3	5	9	9	7.67	571.48	4,381
Credit Certificates	2	132	211	228	190.33	380.98	72,514
Transfer Level Math and English	2	110	157	200	155.67	380.98	59,307
Transfer to a Four Year University*	1.5	274	250	250	258.00	285.74	73,721
Nine or More CTE Units	1	1,286	1,466	1,544	1,432.00	190.49	272,785
Regional Living Wage	1	970	876	1,013	953.00	190.49	181,539
<b>Promise Grant Recipients Subtotal</b>		3,419	4,025	4,239	3,894.33		\$1,216,040
<b>Total Headcounts</b>		10,789	12,544	13,180	12,171.00		<b>\$8,971,816</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Sierra Joint CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	88,921,873
II. Supplemental Allocation			22,080,243
III. Student Success Allocation			15,851,183
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	126,853,299
	2024-25 SCFF Calculated Revenue + COLA (B)		121,761,481
	Hold Harmless Revenue (C)		119,023,931
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	\$	<b>126,853,299</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	119,754,710
Less Property Tax Excess			(967,083)
Student Enrollment Fees		Excess Tax School Entity	5,514,794
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 14,019.17	x Rate: \$100.00
State General Fund Allocation			1,148,961
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,148,961
	<b>Subtotal State General Fund Allocation</b>		<b>\$1,148,961</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$1,148,961</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$1,026,382</b>
	<b>Deferral Amount</b>		<b>\$122,579</b>
		Available Revenue	\$ 126,853,299
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>126,853,299</b>
		0.0000% Revenue Deficit	\$ -

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	11,824.78	12,113.37	-	-	12.91	12,126.27	12,021.47	57.38	12,078.85
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,285.11	1,615.76	-	-	21.52	1,637.28	1,637.28	-	1,637.28
CDCP	162.52	168.51	-	-	5.14	173.65	173.65	-	173.65
Noncredit	153.69	189.03	-	-	(59.64)	129.39	129.39	-	129.39
<b>Total FTES=&gt;&gt;&gt;</b>	13,426.10	14,086.67	-	-	(20.07)	14,066.59	13,961.79	57.38	14,019.17
<b>Total Values=&gt;&gt;&gt;</b>		\$80,023,774	\$0	\$0	\$0	\$80,023,774			
	Change from PY to CY=>>>	\$2,797,330							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$65,110,653	\$ 310,764	\$5,416.20	\$65,421,417
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	12,435,621	-	\$7,595.29	12,435,621
CDCP	1,318,923	-	\$7,595.29	1,318,923
Noncredit	590,958	-	\$4,567.26	590,958
<b>Total</b>	\$79,456,155	\$310,764		\$79,766,919

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
12,642.75	12,183.65	459.10	\$ 2,486,566
-	-	-	-
1,637.28	1,637.28	-	-
173.65	173.65	-	-
129.39	129.39	-	-
14,583.07	14,123.97	459.10	\$ 2,486,566

Total Value=>>> \$82,821,104

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	12,642.75	-	12,642.75
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,637.28	-	1,637.28
CDCP	-	173.65	-	173.65
Noncredit	-	129.39	-	129.39
<b>Total</b>	-	14,583.07	-	14,583.07

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	12,113.37	16.10
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,615.76	2.15
CDCP	0.13%	168.51	0.22
Noncredit	0.13%	189.03	0.25
<b>Total</b>		14,086.67	18.72

Total Growth FTES Value =>>> \$ 106,629

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$8,877,529</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	1	277,425
		<b>Subtotal</b>	<b>\$277,425</b>

Total Basic Allocation \$9,154,954  
 Total FTES Allocation 79,766,919  
**Total Base Allocation \$88,921,873**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	538	\$1,280.76	\$689,047
Pell Grant Recipients	1	5,782	1,280.76	7,405,334
Promise Grant Recipients	1	10,920	1,280.76	13,985,862
		<b>Totals</b>	<b>17,240</b>	<b>\$22,080,243</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	833	963	1,044	946.67	\$ 3,020.86	\$2,859,744
Associate Degrees	3	1,221	1,207	1,318	1,248.67	2,265.64	2,829,032
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	95	84	145	108.00	1,510.43	163,126
Transfer Level Math and English	2	1,150	1,127	1,189	1,155.33	1,510.43	1,745,048
Transfer to a Four Year University*	1.5	1,137	1,120	1,120	1,125.67	1,132.82	1,275,179
Nine or More CTE Units	1	2,366	2,698	3,004	2,689.33	755.21	2,031,022
Regional Living Wage	1	2,346	1,396	1,555	1,765.67	755.21	1,333,456
	<b>All Students Subtotal</b>	<b>9,148</b>	<b>8,595</b>	<b>9,375</b>	<b>9,039.33</b>		<b>\$12,236,607</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	349	402	481	410.67	\$ 1,142.95	\$469,373
Associate Degrees	4.5	538	511	623	557.33	857.22	477,755
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	36	32	50	39.33	571.48	22,478
Transfer Level Math and English	3	314	347	429	363.33	571.48	207,637
Transfer to a Four Year University*	2.25	361	348	348	352.33	428.61	151,013
Nine or More CTE Units	1.5	858	1,011	1,244	1,037.67	285.74	296,501
Regional Living Wage	1.5	747	359	440	515.33	285.74	147,251
	<b>Pell Grant Recipients Subtotal</b>	<b>3,203</b>	<b>3,010</b>	<b>3,615</b>	<b>3,276.00</b>		<b>\$1,772,008</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	529	587	711	609.00	\$ 761.97	\$464,039
Associate Degrees	3	805	795	923	841.00	571.48	480,612
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	55	52	92	66.33	380.98	25,272
Transfer Level Math and English	2	536	551	767	618.00	380.98	235,448
Transfer to a Four Year University*	1.5	566	578	578	574.00	285.74	164,014
Nine or More CTE Units	1	1,345	1,548	1,909	1,600.67	190.49	304,915
Regional Living Wage	1	1,234	634	782	883.33	190.49	168,268
	<b>Promise Grant Recipients Subtotal</b>	<b>5,070</b>	<b>4,745</b>	<b>5,762</b>	<b>5,192.33</b>		<b>\$1,842,568</b>
	<b>Total Headcounts</b>	<b>17,421</b>	<b>16,350</b>	<b>18,752</b>	<b>17,507.67</b>		<b>\$15,851,183</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Siskiyou Joint CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	18,349,147
II. Supplemental Allocation			2,190,093
III. Student Success Allocation			1,727,708
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	22,266,948
	2024-25 SCFF Calculated Revenue + COLA (B)		21,869,989
	Hold Harmless Revenue (C)		23,574,800
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		1,307,852
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>23,574,800</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	5,574,651
Less Property Tax Excess			-
Student Enrollment Fees			1,030,043
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,737.71	x Rate: \$1,370.79
State General Fund Allocation			13,872,258
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	13,654,696
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			217,562
	<b>Subtotal State General Fund Allocation</b>		<b>\$13,872,258</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$13,872,258</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$12,392,271</b>
	<b>Deferral Amount</b>		<b>\$1,479,987</b>
		<b>Available Revenue</b>	<b>\$ 22,858,980</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>23,574,800</b>
		3.0364% Revenue Deficit	\$ (715,820)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	1,253.90	1,483.73	-	(20.25)	-	1,463.48	1,400.37	-	1,400.37
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	115.11	137.96	-	(30.02)	-	107.94	107.94	-	107.94
CDCP	98.91	73.63	-	(33.65)	-	39.98	39.98	-	39.98
Noncredit	113.75	77.24	-	112.18	-	189.42	189.42	-	189.42
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,581.67</b>	<b>1,772.56</b>	<b>-</b>	<b>28.26</b>	<b>-</b>	<b>1,800.82</b>	<b>1,737.71</b>	<b>-</b>	<b>1,737.71</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$9,996,034	\$0	(\$80,915)	\$0	\$9,915,120			
Change from PY to CY=>>>		(\$80,914)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$7,584,677	\$ -	\$5,416.20	\$7,584,677
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	819,836	-	\$7,595.29	819,836
CDCP	303,660	-	\$7,595.29	303,660
Noncredit	865,131	-	\$4,567.26	865,131
<b>Total</b>	<b>\$9,573,304</b>	<b>\$0</b>		<b>\$9,573,304</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
1,463.48	1,463.48	-	\$ -
-	-	-	-
107.94	107.94	-	-
39.98	39.98	-	-
189.42	189.42	-	-
<b>1,800.82</b>	<b>1,800.82</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$9,915,120

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	1,463.48	-	1,463.48
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	107.94	-	107.94
CDCP	-	39.98	-	39.98
Noncredit	-	189.42	-	189.42
<b>Total</b>	<b>-</b>	<b>1,800.82</b>	<b>-</b>	<b>1,800.82</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	(37.40)	-	\$ (202,566)
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(73.74)	-	(560,077)
CDCP	-	364.93	-	2,771,750
Noncredit	-	21.23	-	96,963
<b>Total</b>	-	275.02	-	\$ 2,106,070

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	1,483.73	1.97
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	137.96	0.18
CDCP	0.13%	73.63	0.10
Noncredit	0.13%	77.24	0.10
<b>Total</b>		1,772.56	2.36
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			13,320

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	1	6,658,143
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	1	2,117,700
		<b>Subtotal</b>	<b>\$8,775,843</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$0</b>
<b>Total Basic Allocation</b>			<b>\$8,775,843</b>
<b>Total FTES Allocation</b>			<b>9,573,304</b>
<b>Total Base Allocation</b>			<b>\$18,349,147</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	31	\$1,280.76	\$39,703
Pell Grant Recipients	1	682	1,280.76	873,476
Promise Grant Recipients	1	997	1,280.76	1,276,914
		<b>Totals</b>	1,710	<b>\$2,190,093</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	33	28	39	33.33	\$ 3,020.86	\$100,695
Associate Degrees	3	145	163	194	167.33	2,265.64	379,117
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	62	89	79	76.67	1,510.43	115,799
Transfer Level Math and English	2	70	71	91	77.33	1,510.43	116,806
Transfer to a Four Year University*	1.5	56	79	79	71.33	1,132.82	80,808
Nine or More CTE Units	1	202	330	418	316.67	755.21	239,151
Regional Living Wage	1	447	272	336	351.67	755.21	265,584
	<b>All Students Subtotal</b>	1,015	1,032	1,236	1,094.33		\$1,297,960
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	21	18	28	22.33	\$ 1,142.95	\$25,526
Associate Degrees	4.5	78	102	116	98.67	857.22	84,579
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	17	36	29	27.33	571.48	15,620
Transfer Level Math and English	3	33	30	46	36.33	571.48	20,764
Transfer to a Four Year University*	2.25	24	32	32	29.33	428.61	12,572
Nine or More CTE Units	1.5	99	176	202	159.00	285.74	45,432
Regional Living Wage	1.5	126	90	115	110.33	285.74	31,526
	<b>Pell Grant Recipients Subtotal</b>	398	484	568	483.33		\$236,019
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	26	22	29	25.67	\$ 761.97	\$19,557
Associate Degrees	3	92	110	130	110.67	571.48	63,243
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	28	55	45	42.67	380.98	16,255
Transfer Level Math and English	2	35	33	37	35.00	380.98	13,334
Transfer to a Four Year University*	1.5	20	30	30	26.67	285.74	7,620
Nine or More CTE Units	1	123	228	303	218.00	190.49	41,527
Regional Living Wage	1	190	149	168	169.00	190.49	32,193
	<b>Promise Grant Recipients Subtotal</b>	514	627	742	627.67		\$193,729
	<b>Total Headcounts</b>	1,927	2,143	2,546	2,205.33		<b>\$1,727,708</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**Solano CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	46,484,800
II. Supplemental Allocation			12,296,544
III. Student Success Allocation			7,226,060
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	66,007,404
	2024-25 SCFF Calculated Revenue + COLA (B)		67,502,604
	Hold Harmless Revenue (C)		65,984,950
	Stability Protection Adjustment		1,495,200
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>67,502,604</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	25,589,335
Less Property Tax Excess			-
Student Enrollment Fees			3,375,385
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 6,533.72	x Rate: \$1,370.79
State General Fund Allocation			8,956,326
			27,531,925
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	26,890,400	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		641,525	
	<b>Subtotal State General Fund Allocation</b>	<b>\$27,531,925</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$27,531,925</b>	<b>Available Revenue \$ 65,452,971</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$24,594,632</b>	<b>2025-26 TCR (Max of A, B, or C) 67,502,604</b>
	<b>Deferral Amount</b>	<b>\$2,937,293</b>	<b>3.0364% Revenue Deficit \$ (2,049,633)</b>

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	6,050.94	6,276.51	-	997.19	-	7,273.70	6,533.72	-	6,533.72
Incarcerated Credit	297.40	311.78	-	(311.78)	-	-	-	-	-
Special Admit Credit	421.02	429.60	-	(429.60)	-	-	-	-	-
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	-	-	-	-	-	-	-	-	-
<b>Total FTES=&gt;&gt;&gt;</b>	<b>6,769.36</b>	<b>7,017.89</b>	<b>-</b>	<b>255.81</b>	<b>-</b>	<b>7,273.70</b>	<b>6,533.72</b>	<b>-</b>	<b>6,533.72</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$39,625,827	\$0	(\$230,048)	\$0	\$39,395,779			
Change from PY to CY=>>>		(\$230,048)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$35,387,893	\$ -	\$5,416.20	\$35,387,893
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	-	-	\$7,595.29	-
CDCP	-	-	\$7,595.29	-
Noncredit	-	-	\$4,567.26	-
<b>Total</b>	<b>\$35,387,893</b>	<b>\$0</b>		<b>\$35,387,893</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
7,273.70	7,273.70	-	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
7,273.70	7,273.70	-	\$ -

**Total Value=>>>** \$39,395,779

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	7,273.70	-	7,273.70
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	<b>-</b>	<b>7,273.70</b>	<b>-</b>	<b>7,273.70</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.33%	6,276.51	83.19
Incarcerated Credit	1.33%	311.78	4.13
Special Admit Credit	1.33%	429.60	5.69
CDCP	1.33%	-	-
Noncredit	1.33%	-	-
<b>Total</b>		7,017.89	93.01
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			526,530

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$4,438,764	
							Total Basic Allocation	\$11,096,907
							Total FTES Allocation	35,387,893
							<b>Total Base Allocation</b>	<b>\$46,484,800</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	317	\$1,280.76	\$406,000
Pell Grant Recipients	1	3,330	1,280.76	4,264,919
Promise Grant Recipients	1	5,954	1,280.76	7,625,625
		<b>Totals</b>	<b>9,601</b>	<b>\$12,296,544</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	300	375	376	350.33	\$ 3,020.86	\$1,058,307
Associate Degrees	3	562	572	628	587.33	2,265.64	1,330,687
Baccalaureate Degrees	3	16	15	17	16.00	2,265.64	36,250
Credit Certificates	2	64	77	91	77.33	1,510.43	116,806
Transfer Level Math and English	2	462	484	461	469.00	1,510.43	708,391
Transfer to a Four Year University*	1.5	468	448	448	454.67	1,132.82	515,056
Nine or More CTE Units	1	1,156	1,238	1,402	1,265.33	755.21	955,598
Regional Living Wage	1	1,394	939	991	1,108.00	755.21	836,777
<b>All Students Subtotal</b>		<b>4,422</b>	<b>4,148</b>	<b>4,414</b>	<b>4,328.00</b>		<b>\$5,557,872</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	118	151	149	139.33	\$ 1,142.95	\$159,252
Associate Degrees	4.5	241	231	297	256.33	857.22	219,733
Baccalaureate Degrees	4.5	5	5	6	5.33	857.22	4,572
Credit Certificates	3	23	32	43	32.67	571.48	18,668
Transfer Level Math and English	3	146	173	191	170.00	571.48	97,151
Transfer to a Four Year University*	2.25	149	169	169	162.33	428.61	69,577
Nine or More CTE Units	1.5	452	538	661	550.33	285.74	157,251
Regional Living Wage	1.5	372	245	302	306.33	285.74	87,531
<b>Pell Grant Recipients Subtotal</b>		<b>1,506</b>	<b>1,544</b>	<b>1,818</b>	<b>1,622.67</b>		<b>\$813,735</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	191	253	271	238.33	\$ 761.97	\$181,603
Associate Degrees	3	362	362	430	384.67	571.48	219,828
Baccalaureate Degrees	3	9	11	12	10.67	571.48	6,096
Credit Certificates	2	40	46	57	47.67	380.98	18,160
Transfer Level Math and English	2	229	258	265	250.67	380.98	95,500
Transfer to a Four Year University*	1.5	249	249	249	249.00	285.74	71,149
Nine or More CTE Units	1	672	795	913	793.33	190.49	151,124
Regional Living Wage	1	754	465	529	582.67	190.49	110,993
<b>Promise Grant Recipients Subtotal</b>		<b>2,506</b>	<b>2,439</b>	<b>2,726</b>	<b>2,557.00</b>		<b>\$854,453</b>
<b>Total Headcounts</b>		<b>8,434</b>	<b>8,131</b>	<b>8,958</b>	<b>8,507.67</b>		<b>\$7,226,060</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Sonoma County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	97,580,322
II. Supplemental Allocation			16,711,312
III. Student Success Allocation			13,010,909
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	127,302,543
	2024-25 SCFF Calculated Revenue + COLA (B)		135,558,875
	Hold Harmless Revenue (C)		138,789,322
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		11,486,779
	<b>2025-26 TCR (Max of A, B, or C)</b>	\$	<b>138,789,322</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	87,017,609
Less Property Tax Excess			-
Student Enrollment Fees			6,974,393
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,669.23	x Rate: \$1,370.79
State General Fund Allocation			21,479,158
			19,103,996
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	17,663,945
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,440,051
	<b>Subtotal State General Fund Allocation</b>		<b>\$19,103,996</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$19,103,996</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$17,065,852</b>
	<b>Deferral Amount</b>		<b>\$2,038,144</b>
		3.0364%	Revenue Deficit \$ (4,214,166)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	13,662.37	11,177.86	607.06	-	-	11,784.92	12,208.38	-	12,208.38
Incarcerated Credit	4.12	5.75	(1.48)	-	-	4.27	4.27	-	4.27
Special Admit Credit	513.79	597.57	(238.54)	-	-	359.03	359.03	-	359.03
CDCP	739.18	653.28	(245.64)	-	-	407.64	407.64	-	407.64
Noncredit	2,025.88	2,381.95	307.96	-	-	2,689.91	2,689.91	-	2,689.91
<b>Total FTES=&gt;&gt;&gt;</b>	<b>16,945.34</b>	<b>14,816.41</b>	<b>429.36</b>	<b>-</b>	<b>-</b>	<b>15,245.77</b>	<b>15,669.23</b>	<b>-</b>	<b>15,669.23</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$80,964,710</b>	<b>\$1,005,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,970,469</b>			
	Change from PY to CY=>>>	<b>\$1,005,759</b>							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$66,122,987	\$ -	\$5,416.20	\$66,122,987
Incarcerated Credit	32,432	-	\$7,595.29	32,432
Special Admit Credit	2,726,938	-	\$7,595.29	2,726,938
CDCP	3,096,145	-	\$7,595.29	3,096,145
Noncredit	12,285,527	-	\$4,567.26	12,285,527
<b>Total</b>	<b>\$84,264,029</b>	<b>\$0</b>		<b>\$84,264,029</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
11,784.92	11,784.92	-	\$ -
4.27	4.27	-	-
359.03	359.03	-	-
407.64	407.64	-	-
2,689.91	2,689.91	-	-
<b>15,245.77</b>	<b>15,245.77</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> **\$81,970,469**

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	11,784.92	-	11,784.92
Incarcerated Credit	-	4.27	-	4.27
Special Admit Credit	-	359.03	-	359.03
CDCP	-	407.64	-	407.64
Noncredit	-	2,689.91	-	2,689.91
<b>Total</b>	<b>-</b>	<b>15,245.77</b>	<b>-</b>	<b>15,245.77</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	2,125.44	2,484.51	\$ 24,968,389
Incarcerated Credit	-	(3.40)	(1.63)	(38,204)
Special Admit Credit	-	(63.32)	(83.78)	(1,117,268)
CDCP	-	(101.18)	85.90	(116,056)
Noncredit	-	548.12	(356.07)	877,143
<b>Total</b>	-	2,505.66	2,128.93	\$ 24,574,004

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	11,177.86	14.86
Incarcerated Credit	0.13%	5.75	0.01
Special Admit Credit	0.13%	597.57	0.79
CDCP	0.13%	653.28	0.87
Noncredit	0.13%	2,381.95	3.17
<b>Total</b>		14,816.41	19.69

**Total Growth FTES Value =>>> \$ 107,883**

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$8,877,529</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	1	\$2,219,382
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	1	1,664,536
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	1	554,846
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$4,438,764</b>

Total Basic Allocation \$13,316,293  
 Total FTES Allocation 84,264,029  
**Total Base Allocation \$97,580,322**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	727	\$1,280.76	\$931,110
Pell Grant Recipients	1	4,293	1,280.76	5,498,288
Promise Grant Recipients	1	8,028	1,280.76	10,281,914
		<b>Totals</b>	<b>13,048</b>	<b>\$16,711,312</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	470	515	539	508.00	\$ 3,020.86	\$1,534,595
Associate Degrees	3	990	948	927	955.00	2,265.64	2,163,688
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	430	483	494	469.00	1,510.43	708,391
Transfer Level Math and English	2	378	459	544	460.33	1,510.43	695,300
Transfer to a Four Year University*	1.5	752	711	711	724.67	1,132.82	820,918
Nine or More CTE Units	1	2,198	2,490	2,646	2,444.67	755.21	1,846,247
Regional Living Wage	1	3,533	2,802	3,234	3,189.67	755.21	2,408,881
		<b>All Students Subtotal</b>	<b>8,751</b>	<b>8,408</b>	<b>9,095</b>	<b>8,751.33</b>	<b>\$10,178,020</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	197	233	259	229.67	\$ 1,142.95	\$262,498
Associate Degrees	4.5	453	429	432	438.00	857.22	375,460
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	114	132	141	129.00	571.48	73,721
Transfer Level Math and English	3	114	137	200	150.33	571.48	85,912
Transfer to a Four Year University*	2.25	261	244	244	249.67	428.61	107,009
Nine or More CTE Units	1.5	806	880	1,022	902.67	285.74	257,927
Regional Living Wage	1.5	735	523	652	636.67	285.74	181,920
		<b>Pell Grant Recipients Subtotal</b>	<b>2,680</b>	<b>2,578</b>	<b>2,950</b>	<b>2,736.00</b>	<b>\$1,344,447</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	316	347	375	346.00	\$ 761.97	\$263,641
Associate Degrees	3	713	671	670	684.67	571.48	391,271
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	211	248	250	236.33	380.98	90,039
Transfer Level Math and English	2	185	227	267	226.33	380.98	86,230
Transfer to a Four Year University*	1.5	414	392	392	399.33	285.74	114,105
Nine or More CTE Units	1	1,341	1,509	1,620	1,490.00	190.49	283,833
Regional Living Wage	1	1,592	1,131	1,361	1,361.33	190.49	259,323
		<b>Promise Grant Recipients Subtotal</b>	<b>4,772</b>	<b>4,525</b>	<b>4,935</b>	<b>4,744.00</b>	<b>\$1,488,442</b>
		<b>Total Headcounts</b>	<b>16,203</b>	<b>15,511</b>	<b>16,980</b>	<b>16,231.33</b>	<b>\$13,010,909</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
South Orange County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	174,933,476
II. Supplemental Allocation			31,729,463
III. Student Success Allocation			27,878,308
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	234,541,247
	2024-25 SCFF Calculated Revenue + COLA (B)		230,375,964
	Hold Harmless Revenue (C)		225,196,446
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>234,541,247</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	345,158,829
Less Property Tax Excess			(131,896,083)
Student Enrollment Fees			16,726,010
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 27,755.28	x Rate: \$100.00
State General Fund Allocation			1,776,963
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,776,963
	<b>Subtotal State General Fund Allocation</b>		<b>\$1,776,963</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$1,776,963</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$1,587,385</b>
	<b>Deferral Amount</b>		<b>\$189,578</b>
		Available Revenue	\$ 234,541,247
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>234,541,247</b>
		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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	20,892.38	20,892.38	-	-	-	20,892.38	20,892.38	152.79	21,045.17
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,134.33	1,440.54	-	-	-	1,440.54	1,440.54	12.34	1,452.88
CDCP	2,185.31	2,730.19	-	-	(403.90)	2,326.29	2,326.29	-	2,326.29
Noncredit	2,026.06	2,212.11	-	-	671.68	2,883.79	2,883.79	47.15	2,930.94
<b>Total FTES=&gt;&gt;&gt;</b>	<b>26,238.08</b>	<b>27,275.22</b>	<b>-</b>	<b>-</b>	<b>267.78</b>	<b>27,543.00</b>	<b>27,543.00</b>	<b>212.29</b>	<b>27,755.28</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$158,236,634	\$0	\$0	\$0	\$158,236,633			
Change from PY to CY=>>>		\$12,737,043							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$116,149,143	\$ 849,444	\$5,559.40	\$116,998,587
Incarcerated Credit	-	-	\$7,807.93	-
Special Admit Credit	11,247,609	96,379	\$7,807.93	11,343,988
CDCP	17,668,853	-	\$7,595.29	17,668,853
Noncredit	13,171,027	215,347	\$4,567.26	13,386,374
<b>Total</b>	<b>\$158,236,632</b>	<b>\$1,161,170</b>		<b>\$159,397,802</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
23,127.39	21,045.17	2,082.22	\$ 11,575,875
-	-	-	-
1,452.88	1,452.88	-	-
2,326.29	2,326.29	-	-
2,930.94	2,930.94	-	-
<b>29,837.50</b>	<b>27,755.28</b>	<b>2,082.22</b>	<b>\$ 11,575,875</b>

Total Value=>>> \$170,973,677

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	23,127.39	-	23,127.39
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,452.88	-	1,452.88
CDCP	-	2,326.29	-	2,326.29
Noncredit	-	2,930.94	-	2,930.94
<b>Total</b>	<b>-</b>	<b>29,837.50</b>	<b>-</b>	<b>29,837.50</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	20,892.38	27.77
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,440.54	1.91
CDCP	0.13%	2,730.19	3.63
Noncredit	0.13%	2,212.11	2.94
<b>Total</b>		27,275.22	36.25
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			210,845

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$15,535,674	\$0			
<b>Total Basic Allocation</b>							\$15,535,674
<b>Total FTES Allocation</b>							159,397,802
<b>Total Base Allocation</b>							<b>\$174,933,476</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,532	\$1,280.76	\$1,962,119
Pell Grant Recipients	1	7,956	1,280.76	10,189,699
Promise Grant Recipients	1	15,286	1,280.76	19,577,645
		<b>Totals</b>	24,774	<b>\$31,729,463</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,464	1,484	1,873	1,607.00	\$ 3,020.86	\$4,854,516
Associate Degrees	3	2,314	2,192	2,470	2,325.33	2,265.64	5,268,373
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	763	845	942	850.00	1,510.43	1,283,864
Transfer Level Math and English	2	1,880	2,167	2,237	2,094.67	1,510.43	3,163,843
Transfer to a Four Year University*	1.5	2,293	2,070	2,070	2,144.33	1,132.82	2,429,146
Nine or More CTE Units	1	3,906	4,298	4,789	4,331.00	755.21	3,270,832
Regional Living Wage	1	3,319	2,036	2,535	2,630.00	755.21	1,986,213
<b>All Students Subtotal</b>		15,939	15,092	16,916	15,982.33		\$22,256,787
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	582	568	764	638.00	\$ 1,142.95	\$729,204
Associate Degrees	4.5	864	843	921	876.00	857.22	750,921
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	240	271	285	265.33	571.48	151,632
Transfer Level Math and English	3	500	567	683	583.33	571.48	333,361
Transfer to a Four Year University*	2.25	710	672	672	684.67	428.61	293,453
Nine or More CTE Units	1.5	1,124	1,334	1,599	1,352.33	285.74	386,414
Regional Living Wage	1.5	522	276	360	386.00	285.74	110,295
<b>Pell Grant Recipients Subtotal</b>		4,542	4,531	5,284	4,785.67		\$2,755,280
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	831	841	1,102	924.67	\$ 761.97	\$704,567
Associate Degrees	3	1,342	1,304	1,444	1,363.33	571.48	779,113
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	378	411	435	408.00	380.98	155,442
Transfer Level Math and English	2	767	966	1,016	916.33	380.98	349,109
Transfer to a Four Year University*	1.5	1,117	1,000	1,000	1,039.00	285.74	296,882
Nine or More CTE Units	1	1,914	2,163	2,489	2,188.67	190.49	416,924
Regional Living Wage	1	1,182	610	794	862.00	190.49	164,204
<b>Promise Grant Recipients Subtotal</b>		7,531	7,295	8,280	7,702.00		\$2,866,241
<b>Total Headcounts</b>		28,012	26,918	30,480	28,470.00		<b>\$27,878,308</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

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2025-26 First Principal  
Southwestern CCD  
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**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	102,955,003
II. Supplemental Allocation			33,989,999
III. Student Success Allocation			13,657,714
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	150,602,716
	2024-25 SCFF Calculated Revenue + COLA (B)		144,410,943
	Hold Harmless Revenue (C)		141,164,167
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>150,602,716</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	44,478,018
Less Property Tax Excess			-
Student Enrollment Fees			5,741,992
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 15,935.05	x Rate: \$1,370.79
State General Fund Allocation			21,843,537
			73,966,304
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	72,901,267	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,065,037	
	<b>Subtotal State General Fund Allocation</b>	<b>\$73,966,304</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$73,966,304</b>	<b>Available Revenue \$ 146,029,851</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$66,075,076</b>	<b>2025-26 TCR (Max of A, B, or C) 150,602,716</b>
	<b>Deferral Amount</b>	<b>\$7,891,228</b>	<b>3.0364% Revenue Deficit \$ (4,572,865)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	14,688.02	15,128.77	-	-	-	15,128.77	14,981.86	199.48	15,181.33
Incarcerated Credit	67.18	204.95	-	-	2.25	207.20	207.20	-	207.20
Special Admit Credit	189.50	248.21	-	-	0.24	248.45	248.45	31.37	279.82
CDCP	67.15	84.80	-	-	6.72	91.52	91.52	-	91.52
Noncredit	167.97	190.50	-	-	(15.32)	175.18	175.18	-	175.18
<b>Total FTES=&gt;&gt;&gt;</b>	<b>15,179.82</b>	<b>15,857.23</b>	<b>-</b>	<b>-</b>	<b>(6.11)</b>	<b>15,851.13</b>	<b>15,704.21</b>	<b>230.84</b>	<b>15,935.05</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$86,896,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,896,415</b>			
Change from PY to CY=>>>		\$3,000,544							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$81,144,653	\$ 1,080,401	\$5,416.20	\$82,225,054
Incarcerated Credit	1,573,745	-	\$7,595.29	1,573,745
Special Admit Credit	1,887,069	238,246	\$7,595.29	2,125,315
CDCP	695,121	-	\$7,595.29	695,121
Noncredit	800,093	-	\$4,567.26	800,093
<b>Total</b>	<b>\$86,100,681</b>	<b>\$1,318,647</b>		<b>\$87,419,328</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
15,638.78	15,328.25	310.53	\$ 1,681,897
207.20	207.20	-	-
279.82	279.82	-	-
91.52	91.52	-	-
175.18	175.18	-	-
<b>16,392.50</b>	<b>16,081.97</b>	<b>310.53</b>	<b>\$ 1,681,897</b>

Total Value=>>> \$89,896,959

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	15,638.78	-	15,638.78
Incarcerated Credit	-	207.20	-	207.20
Special Admit Credit	-	279.82	-	279.82
CDCP	-	91.52	-	91.52
Noncredit	-	175.18	-	175.18
<b>Total</b>	<b>-</b>	<b>16,392.50</b>	<b>-</b>	<b>16,392.50</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.36%	15,128.77	205.02
Incarcerated Credit	1.36%	204.95	2.78
Special Admit Credit	1.36%	248.21	3.36
CDCP	1.36%	84.80	1.15
Noncredit	1.36%	190.50	2.58
<b>Total</b>		15,857.23	214.89

Total Growth FTES Value =>>> \$ 1,180,571

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	-	-
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$8,877,529

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	3	\$6,658,146
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$6,658,146

Total Basic Allocation \$15,535,675

Total FTES Allocation 87,419,328

**Total Base Allocation \$102,955,003**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	753	\$1,280.76	\$964,410
Pell Grant Recipients	1	9,013	1,280.76	11,543,459
Promise Grant Recipients	1	16,773	1,280.76	21,482,130
<b>Totals</b>		26,539		<b>\$33,989,999</b>

**Section III: Student Success Allocation**

	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
<b>All Students - Point Value \$755.21</b>							
Associate Degrees for Transfer	4	826	917	989	910.67	\$ 3,020.86	\$2,750,993
Associate Degrees	3	689	715	750	718.00	2,265.64	1,626,731
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	158	187	193	179.33	1,510.43	270,870
Transfer Level Math and English	2	641	607	658	635.33	1,510.43	959,625
Transfer to a Four Year University*	1.5	778	883	883	848.00	1,132.82	960,632
Nine or More CTE Units	1	2,308	2,770	2,794	2,624.00	755.21	1,981,682
Regional Living Wage	1	2,077	1,197	1,455	1,576.33	755.21	1,190,469
<b>All Students Subtotal</b>		7,477	7,276	7,722	7,491.67		\$9,741,002
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	513	593	673	593.00	\$ 1,142.95	\$677,772
Associate Degrees	4.5	439	443	463	448.33	857.22	384,318
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	93	83	100	92.00	571.48	52,576
Transfer Level Math and English	3	323	314	324	320.33	571.48	183,063
Transfer to a Four Year University*	2.25	446	473	473	464.00	428.61	198,874
Nine or More CTE Units	1.5	1,327	1,594	1,642	1,521.00	285.74	434,608
Regional Living Wage	1.5	814	467	507	596.00	285.74	170,300
<b>Pell Grant Recipients Subtotal</b>		3,955	3,967	4,182	4,034.67		\$2,101,511
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	658	724	809	730.33	\$ 761.97	\$556,491
Associate Degrees	3	571	586	587	581.33	571.48	332,219
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	122	135	136	131.00	380.98	49,909
Transfer Level Math and English	2	395	383	395	391.00	380.98	148,965
Transfer to a Four Year University*	1.5	586	617	617	606.67	285.74	173,348
Nine or More CTE Units	1	1,716	2,039	2,019	1,924.67	190.49	366,634
Regional Living Wage	1	1,321	771	863	985.00	190.49	187,635
<b>Promise Grant Recipients Subtotal</b>		5,369	5,255	5,426	5,350.00		\$1,815,201
<b>Total Headcounts</b>		16,801	16,498	17,330	16,876.33		<b>\$13,657,714</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**Total Student Success Allocation \$13,657,714**

**California Community Colleges  
2025-26 First Principal  
State Center CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	223,649,108
II. Supplemental Allocation			67,785,322
III. Student Success Allocation			42,114,437
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	333,548,867
	2024-25 SCFF Calculated Revenue + COLA (B)		318,904,935
	Hold Harmless Revenue (C)		311,735,029
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>333,548,867</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	74,065,091
Less Property Tax Excess			-
Student Enrollment Fees			10,353,585
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 34,074.02	x Rate: \$1,370.79
State General Fund Allocation			46,708,177
			192,294,216
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	190,029,659
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,264,557
	<b>Subtotal State General Fund Allocation</b>		<b>\$192,294,216</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$192,294,216</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$171,778,963</b>
	<b>Deferral Amount</b>		<b>\$20,515,253</b>
		<b>Available Revenue</b>	<b>\$ 323,421,069</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>333,548,867</b>
		3.0364% Revenue Deficit	\$ (10,127,798)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	29,128.58	29,522.02	-	-	-	29,522.02	29,390.87	499.20	29,890.07
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	2,406.36	3,516.36	-	-	-	3,516.36	3,516.36	130.96	3,647.32
CDCP	157.38	213.60	-	-	(37.28)	176.32	176.32	-	176.32
Noncredit	233.01	236.95	-	-	62.00	298.95	298.95	61.36	360.31
<b>Total FTES=&gt;&gt;&gt;</b>	<b>31,925.33</b>	<b>33,488.93</b>	<b>-</b>	<b>-</b>	<b>24.72</b>	<b>33,513.65</b>	<b>33,382.50</b>	<b>691.52</b>	<b>34,074.02</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$189,309,379	\$0	\$0	\$0	\$189,309,379			
Change from PY to CY=>>>		\$18,268,957							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$159,186,711	\$ 2,703,761	\$5,416.20	\$161,890,472
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	26,707,783	994,680	\$7,595.29	27,702,463
CDCP	1,339,202	-	\$7,595.29	1,339,202
Noncredit	1,365,366	280,265	\$4,567.26	1,645,631
<b>Total</b>	<b>\$188,599,062</b>	<b>\$3,978,706</b>		<b>\$192,577,768</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
32,659.65	30,021.22	2,638.43	\$ 14,290,250
-	-	-	-
3,647.32	3,647.32	-	-
176.32	176.32	-	-
360.31	360.31	-	-
<b>36,843.60</b>	<b>34,205.17</b>	<b>2,638.43</b>	<b>\$ 14,290,250</b>

**Total Value=>>>** \$207,578,336

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	32,659.65	-	32,659.65
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	3,647.32	-	3,647.32
CDCP	-	176.32	-	176.32
Noncredit	-	360.31	-	360.31
<b>Total</b>	<b>-</b>	<b>36,843.60</b>	<b>-</b>	<b>36,843.60</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.48%	29,522.02	436.40
Incarcerated Credit	1.48%	-	-
Special Admit Credit	1.48%	3,516.36	51.98
CDCP	1.48%	213.60	3.16
Noncredit	1.48%	236.95	3.50
<b>Total</b>		33,488.93	495.04
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>2,805,543</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	1	8,877,529	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	3	19,974,429	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$2,219,382	
							Total Basic Allocation	\$31,071,340
							Total FTES Allocation	192,577,768
							<b>Total Base Allocation</b>	<b>\$223,649,108</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,591	\$1,280.76	\$2,037,684
Pell Grant Recipients	1	19,817	1,280.76	25,380,753
Promise Grant Recipients	1	31,518	1,280.76	40,366,885
		<b>Totals</b>		<b>\$67,785,322</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	2,034	2,150	2,484	2,222.67	\$ 3,020.86	\$6,714,356
Associate Degrees	3	2,056	2,097	2,434	2,195.67	2,265.64	4,974,595
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	1,429	1,788	1,929	1,715.33	1,510.43	2,590,888
Transfer Level Math and English	2	1,562	1,570	2,108	1,746.67	1,510.43	2,638,214
Transfer to a Four Year University*	1.5	2,026	2,088	2,088	2,067.33	1,132.82	2,341,919
Nine or More CTE Units	1	6,842	7,021	8,284	7,382.33	755.21	5,575,242
Regional Living Wage	1	7,201	5,729	6,485	6,471.67	755.21	4,887,494
<b>All Students Subtotal</b>		<b>23,150</b>	<b>22,443</b>	<b>25,812</b>	<b>23,801.67</b>		<b>\$29,722,708</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	1,339	1,417	1,723	1,493.00	\$ 1,142.95	\$1,706,430
Associate Degrees	4.5	1,339	1,401	1,642	1,460.67	857.22	1,252,106
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	892	1,103	1,147	1,047.33	571.48	598,527
Transfer Level Math and English	3	809	871	1,272	984.00	571.48	562,333
Transfer to a Four Year University*	2.25	1,061	1,068	1,068	1,065.67	428.61	456,753
Nine or More CTE Units	1.5	3,746	4,196	5,039	4,327.00	285.74	1,236,390
Regional Living Wage	1.5	3,548	2,515	2,963	3,008.67	285.74	859,692
<b>Pell Grant Recipients Subtotal</b>		<b>12,734</b>	<b>12,571</b>	<b>14,854</b>	<b>13,386.33</b>		<b>\$6,672,231</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,678	1,774	2,070	1,840.67	\$ 761.97	\$1,402,531
Associate Degrees	3	1,682	1,806	2,060	1,849.33	571.48	1,056,851
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	1,153	1,415	1,456	1,341.33	380.98	511,027
Transfer Level Math and English	2	1,054	1,181	1,522	1,252.33	380.98	477,120
Transfer to a Four Year University*	1.5	1,411	1,378	1,378	1,389.00	285.74	396,891
Nine or More CTE Units	1	4,903	5,501	6,303	5,569.00	190.49	1,060,851
Regional Living Wage	1	4,992	3,632	4,199	4,274.33	190.49	814,227
<b>Promise Grant Recipients Subtotal</b>		<b>16,873</b>	<b>16,687</b>	<b>18,988</b>	<b>17,516.00</b>		<b>\$5,719,498</b>
<b>Total Headcounts</b>		<b>52,757</b>	<b>51,701</b>	<b>59,654</b>	<b>54,704.00</b>		<b>\$42,114,437</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Ventura County CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	156,359,823
II. Supplemental Allocation			40,895,838
III. Student Success Allocation			30,768,793
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	228,024,454
	2024-25 SCFF Calculated Revenue + COLA (B)		227,413,513
	Hold Harmless Revenue (C)		226,740,983
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>228,024,454</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	94,826,704
Less Property Tax Excess			-
Student Enrollment Fees			10,665,917
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 24,341.91	x Rate: \$1,370.79
State General Fund Allocation			82,240,611
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	80,181,900
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			2,058,711
	<b>Subtotal State General Fund Allocation</b>		<b>\$82,240,611</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$82,240,611</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$73,466,624</b>
	<b>Deferral Amount</b>		<b>\$8,773,987</b>
		<b>Available Revenue</b>	<b>\$ 221,100,774</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>228,024,454</b>
		3.0364% Revenue Deficit	\$ (6,923,680)

**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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	23,418.94	21,259.68	2,320.74	-	-	23,580.42	22,753.01	-	22,753.01
Incarcerated Credit	-	1.63	(1.01)	-	-	0.62	0.62	-	0.62
Special Admit Credit	1,859.74	1,526.78	7.34	-	-	1,534.12	1,534.12	-	1,534.12
CDCP	102.55	162.48	(117.31)	-	-	45.17	45.17	-	45.17
Noncredit	100.78	48.45	(39.46)	-	-	8.99	8.99	-	8.99
<b>Total FTES=&gt;&gt;&gt;</b>	<b>25,482.01</b>	<b>22,999.02</b>	<b>2,170.30</b>	<b>-</b>	<b>-</b>	<b>25,169.32</b>	<b>24,341.91</b>	<b>-</b>	<b>24,341.91</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$128,210,665</b>	<b>\$11,546,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,757,096</b>			
Change from PY to CY=>>>		<b>\$11,546,431</b>							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$123,234,762	\$ -	\$5,416.20	\$123,234,762
Incarcerated Credit	4,709	-	\$7,595.29	4,709
Special Admit Credit	11,652,090	-	\$7,595.29	11,652,090
CDCP	343,079	-	\$7,595.29	343,079
Noncredit	41,060	-	\$4,567.26	41,060
<b>Total</b>	<b>\$135,275,700</b>	<b>\$0</b>		<b>\$135,275,700</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
23,580.42	23,580.42	-	\$ -
0.62	0.62	(0.00)	-
1,534.12	1,534.12	-	-
45.17	45.17	-	-
8.99	8.99	-	-
<b>25,169.32</b>	<b>25,169.32</b>	<b>(0.00)</b>	<b>\$ -</b>

Total Value=>>> \$139,757,096

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	23,580.42	-	23,580.42
Incarcerated Credit	-	0.62	-	0.62
Special Admit Credit	-	1,534.12	-	1,534.12
CDCP	-	45.17	-	45.17
Noncredit	-	8.99	-	8.99
<b>Total</b>	<b>-</b>	<b>25,169.32</b>	<b>-</b>	<b>25,169.32</b>

**Definitions:**

	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	2,159.26	\$ 11,694,974
Incarcerated Credit	-	-	(1.63)	(12,380)
Special Admit Credit	-	-	332.96	2,528,904
CDCP	-	-	(59.93)	(455,186)
Noncredit	-	-	52.33	239,005
<b>Total</b>	-	-	2,482.99	\$ 13,995,317

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.20%	21,259.68	256.03
Incarcerated Credit	1.20%	1.63	0.02
Special Admit Credit	1.20%	1,526.78	18.39
CDCP	1.20%	162.48	1.96
Noncredit	1.20%	48.45	0.58
<b>Total</b>		22,999.02	276.98
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>1,547,963</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	2	13,316,286	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
<b>Subtotal</b>			\$21,084,123	\$0			
<b>Total Basic Allocation</b>							\$21,084,123
<b>Total FTES Allocation</b>							135,275,700
<b>Total Base Allocation</b>							<b>\$156,359,823</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,213	\$1,280.76	\$1,553,558
Pell Grant Recipients	1	11,441	1,280.76	14,653,136
Promise Grant Recipients	1	19,277	1,280.76	24,689,144
		<b>Totals</b>		<b>\$40,895,838</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,891	1,922	2,129	1,980.67	\$ 3,020.86	\$5,983,309
Associate Degrees	3	1,885	2,385	2,436	2,235.33	2,265.64	5,064,465
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	742	940	1,012	898.00	1,510.43	1,356,364
Transfer Level Math and English	2	1,738	1,934	2,008	1,893.33	1,510.43	2,859,744
Transfer to a Four Year University*	1.5	2,053	1,852	1,852	1,919.00	1,132.82	2,173,884
Nine or More CTE Units	1	3,736	4,333	4,686	4,251.67	755.21	3,210,918
Regional Living Wage	1	3,713	2,086	2,591	2,796.67	755.21	2,112,082
<b>All Students Subtotal</b>		15,758	15,452	16,714	15,974.67		\$22,760,766
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	970	964	1,131	1,021.67	\$ 1,142.95	\$1,167,718
Associate Degrees	4.5	1,012	1,298	1,410	1,240.00	857.22	1,062,947
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	338	447	503	429.33	571.48	245,354
Transfer Level Math and English	3	664	800	905	789.67	571.48	451,276
Transfer to a Four Year University*	2.25	785	767	767	773.00	428.61	331,314
Nine or More CTE Units	1.5	1,785	2,093	2,412	2,096.67	285.74	599,098
Regional Living Wage	1.5	1,425	766	956	1,049.00	285.74	299,740
<b>Pell Grant Recipients Subtotal</b>		6,979	7,135	8,084	7,399.33		\$4,157,447
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	1,293	1,309	1,508	1,370.00	\$ 761.97	\$1,043,898
Associate Degrees	3	1,426	1,790	1,884	1,700.00	571.48	971,511
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	481	621	686	596.00	380.98	227,067
Transfer Level Math and English	2	933	1,154	1,155	1,080.67	380.98	411,717
Transfer to a Four Year University*	1.5	1,167	1,055	1,055	1,092.33	285.74	312,122
Nine or More CTE Units	1	2,562	2,944	3,286	2,930.67	190.49	558,269
Regional Living Wage	1	2,328	1,245	1,561	1,711.33	190.49	325,996
<b>Promise Grant Recipients Subtotal</b>		10,190	10,118	11,135	10,481.00		\$3,850,580
<b>Total Headcounts</b>		32,927	32,705	35,933	33,855.00		<b>\$30,768,793</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Victor Valley CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	77,051,108
II. Supplemental Allocation			28,573,679
III. Student Success Allocation			12,096,217
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	117,721,004
	2024-25 SCFF Calculated Revenue + COLA (B)		110,433,118
	Hold Harmless Revenue (C)		107,950,262
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>117,721,004</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	14,807,094
Less Property Tax Excess			-
Student Enrollment Fees			4,923,834
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 12,076.97	x Rate: \$1,370.79
State General Fund Allocation			77,860,692
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	77,145,635
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			715,057
	<b>Subtotal State General Fund Allocation</b>		<b>\$77,860,692</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$77,860,692</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$69,553,985</b>
	<b>Deferral Amount</b>		<b>\$8,306,707</b>
		<b>Available Revenue</b>	<b>\$ 114,146,551</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>117,721,004</b>
		3.0364% Revenue Deficit	\$ (3,574,453)

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,494.10	10,253.79	-	-	-	10,253.79	10,000.56	538.96	10,539.53
Incarcerated Credit	124.59	200.83	-	-	(74.56)	126.27	126.27	-	126.27
Special Admit Credit	670.83	834.32	-	-	(50.63)	783.69	783.69	-	783.69
CDCP	230.88	97.57	-	-	314.11	411.68	411.68	21.66	433.34
Noncredit	196.20	508.31	-	-	(314.17)	194.14	194.14	-	194.14
<b>Total FTES=&gt;&gt;&gt;</b>	<b>10,716.60</b>	<b>11,894.82</b>	<b>-</b>	<b>-</b>	<b>(125.25)</b>	<b>11,769.57</b>	<b>11,516.34</b>	<b>560.62</b>	<b>12,076.97</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$66,461,482	\$0	\$0	\$0	\$66,461,481			
Change from PY to CY=>>>		\$9,673,055							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$54,165,011	\$ 2,919,123	\$5,416.20	\$57,084,134
Incarcerated Credit	959,058	-	\$7,595.29	959,058
Special Admit Credit	5,952,355	-	\$7,595.29	5,952,355
CDCP	3,126,825	164,519	\$7,595.29	3,291,344
Noncredit	886,688	-	\$4,567.26	886,688
<b>Total</b>	<b>\$65,089,937</b>	<b>\$3,083,642</b>		<b>\$68,173,579</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
12,009.37	10,792.76	1,216.61	\$ 6,589,415
126.27	126.27	-	-
783.69	783.69	-	-
433.34	433.34	-	-
194.14	194.14	-	-
<b>13,546.81</b>	<b>12,330.20</b>	<b>1,216.61</b>	<b>\$ 6,589,415</b>

Total Value=>>> \$76,134,537

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	12,009.37	-	12,009.37
Incarcerated Credit	-	126.27	-	126.27
Special Admit Credit	-	783.69	-	783.69
CDCP	-	433.34	-	433.34
Noncredit	-	194.14	-	194.14
<b>Total</b>	<b>-</b>	<b>13,546.81</b>	<b>-</b>	<b>13,546.81</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	4.19%	10,253.79	429.53
Incarcerated Credit	4.19%	200.83	8.41
Special Admit Credit	4.19%	834.32	34.95
CDCP	4.19%	97.57	4.09
Noncredit	4.19%	508.31	21.29
<b>Total</b>		11,894.82	498.28
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>2,791,177</b>

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	1	8,877,529	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
			<b>\$8,877,529</b>				<b>\$0</b>	
							Total Basic Allocation	\$8,877,529
							Total FTES Allocation	68,173,579
							<b>Total Base Allocation</b>	<b>\$77,051,108</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	258	\$1,280.76	\$330,435
Pell Grant Recipients	1	8,997	1,280.76	11,522,967
Promise Grant Recipients	1	13,055	1,280.76	16,720,277
		<b>Totals</b>	<b>22,310</b>	<b>\$28,573,679</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	361	502	488	450.33	\$ 3,020.86	\$1,360,392
Associate Degrees	3	720	887	941	849.33	2,265.64	1,924,285
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	678	771	450	633.00	1,510.43	956,101
Transfer Level Math and English	2	518	503	556	525.67	1,510.43	793,982
Transfer to a Four Year University*	1.5	446	534	534	504.67	1,132.82	571,697
Nine or More CTE Units	1	2,088	2,388	2,434	2,303.33	755.21	1,739,510
Regional Living Wage	1	1,489	1,077	1,604	1,390.00	755.21	1,049,748
<b>All Students Subtotal</b>		<b>6,300</b>	<b>6,662</b>	<b>7,007</b>	<b>6,656.33</b>		<b>\$8,395,715</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	247	400	356	334.33	\$ 1,142.95	\$382,128
Associate Degrees	4.5	524	640	708	624.00	857.22	534,902
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	425	471	254	383.33	571.48	219,066
Transfer Level Math and English	3	311	302	357	323.33	571.48	184,778
Transfer to a Four Year University*	2.25	236	272	272	260.00	428.61	111,438
Nine or More CTE Units	1.5	1,215	1,466	1,595	1,425.33	285.74	407,272
Regional Living Wage	1.5	739	458	759	652.00	285.74	186,301
<b>Pell Grant Recipients Subtotal</b>		<b>3,697</b>	<b>4,009</b>	<b>4,301</b>	<b>4,002.33</b>		<b>\$2,025,885</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	300	442	435	392.33	\$ 761.97	\$298,946
Associate Degrees	3	621	752	841	738.00	571.48	421,750
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	535	604	332	490.33	380.98	186,809
Transfer Level Math and English	2	391	395	476	420.67	380.98	160,267
Transfer to a Four Year University*	1.5	284	338	338	320.00	285.74	91,436
Nine or More CTE Units	1	1,554	1,826	1,969	1,783.00	190.49	339,648
Regional Living Wage	1	1,024	673	1,071	922.67	190.49	175,761
<b>Promise Grant Recipients Subtotal</b>		<b>4,709</b>	<b>5,030</b>	<b>5,462</b>	<b>5,067.00</b>		<b>\$1,674,617</b>
<b>Total Headcounts</b>		<b>14,706</b>	<b>15,701</b>	<b>16,770</b>	<b>15,725.67</b>		<b>\$12,096,217</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
West Hills CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	47,240,503
II. Supplemental Allocation			11,631,831
III. Student Success Allocation			7,162,741
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	66,035,075
	2024-25 SCFF Calculated Revenue + COLA (B)		65,752,354
	Hold Harmless Revenue (C)		64,274,051
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>66,035,075</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	9,463,187
Less Property Tax Excess			-
Student Enrollment Fees			992,228
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 5,704.56	x Rate: \$1,370.79
State General Fund Allocation			7,819,734
			45,754,853
<b>State General Fund Allocation</b>			
General Fund Allocation	\$		45,354,405
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			400,448
	<b>Subtotal State General Fund Allocation</b>		<b>\$45,754,853</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$45,754,853</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$40,873,415</b>
	<b>Deferral Amount</b>		<b>\$4,881,438</b>
		<b>Available Revenue</b>	<b>\$ 64,030,002</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>66,035,075</b>
		3.0364% Revenue Deficit	\$ (2,005,073)

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
FTES Category									
Credit	3,965.58	4,174.07	-	-	-	4,174.07	4,104.57	-	4,104.57
Incarcerated Credit	126.47	198.05	-	-	(38.49)	159.56	159.56	-	159.56
Special Admit Credit	850.63	984.14	-	-	97.21	1,081.35	1,081.35	20.74	1,102.09
CDCP	9.02	10.99	-	-	(7.59)	3.40	3.40	-	3.40
Noncredit	449.68	419.97	-	-	(85.03)	334.94	334.94	-	334.94
<b>Total FTES=&gt;&gt;&gt;</b>	5,401.38	5,787.22	-	-	(33.90)	5,753.32	5,683.82	20.74	5,704.56
<b>Total Values=&gt;&gt;&gt;</b>		\$33,588,228	\$0	\$0	\$0	\$33,588,228			
	Change from PY to CY=>>>	\$1,531,448							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
FTES Category				
Credit	\$22,231,161	\$ -	\$5,416.20	\$22,231,161
Incarcerated Credit	1,211,905	-	\$7,595.29	1,211,905
Special Admit Credit	8,213,177	157,545	\$7,595.29	8,370,722
CDCP	25,824	-	\$7,595.29	25,824
Noncredit	1,529,759	-	\$4,567.26	1,529,759
<b>Total</b>	\$33,211,826	\$157,545		\$33,369,371

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
4,403.80	4,174.07	229.73	\$ 1,244,277
159.56	159.56	-	-
1,119.16	1,102.09	17.07	129,626
3.40	3.40	(0.00)	-
334.94	334.94	-	-
<b>Total Value=&gt;&gt;&gt;</b>	6,020.86	5,774.06	246.80 \$ 1,373,903

Total Value=>>> \$33,119,676

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
FTES Category				
Credit	-	4,403.80	-	4,403.80
Incarcerated Credit	-	159.56	-	159.56
Special Admit Credit	-	1,119.16	-	1,119.16
CDCP	-	3.40	-	3.40
Noncredit	-	334.94	-	334.94
<b>Total</b>	-	6,020.86	-	6,020.86

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	4,174.07	5.55
Incarcerated Credit	0.13%	198.05	0.26
Special Admit Credit	0.13%	984.14	1.31
CDCP	0.13%	10.99	0.01
Noncredit	0.13%	419.97	0.56
<b>Total</b>		5,787.22	7.69

Total Growth FTES Value =>>> \$ 44,753

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	2	13,316,286
Additional Rural \$	2,117,699.79	-	-
		<b>Subtotal</b>	<b>\$13,316,286</b>

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	1	554,846
≥ 100 & < 250	277,424.68	-	-
		<b>Subtotal</b>	<b>\$554,846</b>

Total Basic Allocation \$13,871,132

Total FTES Allocation 33,369,371

**Total Base Allocation \$47,240,503**

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	186	\$1,280.76	\$238,221
Pell Grant Recipients	1	3,400	1,280.76	4,354,572
Promise Grant Recipients	1	5,496	1,280.76	7,039,038
		<b>Totals</b>	<b>9,082</b>	<b>\$11,631,831</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	350	334	439	374.33	\$ 3,020.86	\$1,130,807
Associate Degrees	3	491	527	576	531.33	2,265.64	1,203,811
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	180	246	214	213.33	1,510.43	322,225
Transfer Level Math and English	2	303	356	380	346.33	1,510.43	523,112
Transfer to a Four Year University*	1.5	270	359	359	329.33	1,132.82	373,076
Nine or More CTE Units	1	830	1,117	1,165	1,037.33	755.21	783,409
Regional Living Wage	1	1,068	682	782	844.00	755.21	637,401
		<b>All Students Subtotal</b>	<b>3,492</b>	<b>3,621</b>	<b>3,915</b>	<b>3,676.00</b>	<b>\$4,973,841</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	198	233	303	244.67	\$ 1,142.95	\$279,643
Associate Degrees	4.5	331	356	400	362.33	857.22	310,598
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	99	142	128	123.00	571.48	70,292
Transfer Level Math and English	3	208	249	275	244.00	571.48	139,440
Transfer to a Four Year University*	2.25	159	198	198	185.00	428.61	79,292
Nine or More CTE Units	1.5	557	703	778	679.33	285.74	194,112
Regional Living Wage	1.5	572	351	447	456.67	285.74	130,487
		<b>Pell Grant Recipients Subtotal</b>	<b>2,124</b>	<b>2,232</b>	<b>2,529</b>	<b>2,295.00</b>	<b>\$1,203,864</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	255	266	357	292.67	\$ 761.97	\$223,003
Associate Degrees	3	411	433	485	443.00	571.48	253,164
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	133	179	157	156.33	380.98	59,561
Transfer Level Math and English	2	228	300	319	282.33	380.98	107,565
Transfer to a Four Year University*	1.5	196	232	232	220.00	285.74	62,862
Nine or More CTE Units	1	677	876	930	827.67	190.49	157,664
Regional Living Wage	1	814	486	609	636.33	190.49	121,217
		<b>Promise Grant Recipients Subtotal</b>	<b>2,714</b>	<b>2,772</b>	<b>3,089</b>	<b>2,858.33</b>	<b>\$985,036</b>
		<b>Total Headcounts</b>	<b>8,330</b>	<b>8,625</b>	<b>9,533</b>	<b>8,829.33</b>	<b>\$7,162,741</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges**

**2025-26 First Principal**

**West Kern CCD**

**Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	24,236,730
II. Supplemental Allocation			5,183,222
III. Student Success Allocation			3,694,162
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	33,114,114
	2024-25 SCFF Calculated Revenue + COLA (B)		35,816,796
	Hold Harmless Revenue (C)		35,853,204
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		2,739,090
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>35,853,204</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	5,871,610
Less Property Tax Excess			-
Student Enrollment Fees			937,100
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 2,123.09	x Rate: \$1,370.79
State General Fund Allocation			2,910,305
			25,045,551
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	24,847,285	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		198,266	
	<b>Subtotal State General Fund Allocation</b>	<b>\$25,045,551</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$25,045,551</b>	<b>Available Revenue \$ 34,764,566</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$22,373,522</b>	<b>2025-26 TCR (Max of A, B, or C) 35,853,204</b>
	<b>Deferral Amount</b>	<b>\$2,672,029</b>	<b>3.0364% Revenue Deficit \$ (1,088,638)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	2,101.00	2,050.53	-	(91.68)	-	1,958.85	2,036.79	-	2,036.79
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	158.60	211.07	-	(124.77)	-	86.30	86.30	-	86.30
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	-	0.19	-	(0.19)	-	-	-	-	-
<b>Total FTES=&gt;&gt;&gt;</b>	<b>2,259.60</b>	<b>2,261.79</b>	<b>-</b>	<b>(216.64)</b>	<b>-</b>	<b>2,045.15</b>	<b>2,123.09</b>	<b>-</b>	<b>2,123.09</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$16,799,957	\$0	(\$1,897,909)	\$0	\$14,902,048			
	Change from PY to CY=>>>	(\$1,897,909)							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$14,603,411	\$-	\$7,169.80	\$14,603,411
Incarcerated Credit	-	-	\$9,935.99	-
Special Admit Credit	857,476	-	\$9,935.99	857,476
CDCP	-	-	\$7,595.29	-
Noncredit	-	-	\$4,567.26	-
<b>Total</b>	<b>\$15,460,887</b>	<b>\$0</b>		<b>\$15,460,887</b>

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
1,958.85	1,958.85	-	\$-
-	-	-	-
86.30	86.30	-	-
-	-	-	-
-	-	-	-
<b>2,045.15</b>	<b>2,045.15</b>	<b>-</b>	<b>\$-</b>

Total Value=>>> \$14,902,048

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	1,958.85	-	1,958.85
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	86.30	-	86.30
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	<b>-</b>	<b>2,045.15</b>	<b>-</b>	<b>2,045.15</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	707.62	-	\$ 5,073,497
Incarcerated Credit	-	76.88	-	763,879
Special Admit Credit	-	(177.87)	-	(1,767,320)
CDCP	-	-	-	-
Noncredit	-	(0.19)	-	(868)
<b>Total</b>	-	606.44	-	\$ 4,069,188

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	2,050.53	2.73
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	211.07	0.28
CDCP	0.13%	-	-
Noncredit	0.13%	0.19	0.00
<b>Total</b>		2,261.79	3.01
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			22,385

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	1	2,117,700	<b>Subtotal</b>				
<b>Subtotal</b>			\$8,775,843					
							Total Basic Allocation	\$8,775,843
							Total FTES Allocation	15,460,887
							<b>Total Base Allocation</b>	<b>\$24,236,730</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	95	\$1,280.76	\$121,672
Pell Grant Recipients	1	1,412	1,280.76	1,808,428
Promise Grant Recipients	1	2,540	1,280.76	3,253,122
		<b>Totals</b>	4,047	<b>\$5,183,222</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	135	131	125	130.33	\$ 3,020.86	\$393,718
Associate Degrees	3	196	191	212	199.67	2,265.64	452,373
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	8	7	10	8.33	1,510.43	12,587
Transfer Level Math and English	2	67	93	68	76.00	1,510.43	114,793
Transfer to a Four Year University*	1.5	158	133	133	141.33	1,132.82	160,105
Nine or More CTE Units	1	187	240	239	222.00	755.21	167,658
Regional Living Wage	1	2,466	2,177	1,986	2,209.67	755.21	1,668,771
<b>All Students Subtotal</b>		3,217	2,972	2,773	2,987.33		\$2,970,005
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	87	90	88	88.33	\$ 1,142.95	\$100,961
Associate Degrees	4.5	124	122	154	133.33	857.22	114,295
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	4	7	8	6.33	571.48	3,619
Transfer Level Math and English	3	32	61	45	46.00	571.48	26,288
Transfer to a Four Year University*	2.25	98	72	72	80.67	428.61	34,574
Nine or More CTE Units	1.5	120	162	165	149.00	285.74	42,575
Regional Living Wage	1.5	272	173	246	230.33	285.74	65,815
<b>Pell Grant Recipients Subtotal</b>		737	687	778	734.00		\$388,127
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	116	114	105	111.67	\$ 761.97	\$85,087
Associate Degrees	3	160	155	176	163.67	571.48	93,532
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	8	7	10	8.33	380.98	3,175
Transfer Level Math and English	2	34	65	50	49.67	380.98	18,922
Transfer to a Four Year University*	1.5	114	95	95	101.33	285.74	28,955
Nine or More CTE Units	1	150	204	198	184.00	190.49	35,051
Regional Living Wage	1	433	288	402	374.33	190.49	71,308
<b>Promise Grant Recipients Subtotal</b>		1,015	928	1,036	993.00		\$336,030
<b>Total Headcounts</b>		4,969	4,587	4,587	4,714.33		<b>\$3,694,162</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
West Valley-Mission CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	79,877,129
II. Supplemental Allocation			12,301,667
III. Student Success Allocation			10,170,428
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	102,349,224
	2024-25 SCFF Calculated Revenue + COLA (B)		98,962,539
	Hold Harmless Revenue (C)		96,737,575
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>102,349,224</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	192,408,890
Less Property Tax Excess			(99,062,561)
Student Enrollment Fees			6,825,965
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 11,649.35	x Rate: \$100.00
State General Fund Allocation			1,011,995
<b>State General Fund Allocation</b>			
General Fund Allocation		\$	-
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			1,011,995
	<b>Subtotal State General Fund Allocation</b>		<b>\$1,011,995</b>
Adjustment(s)			-
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>		<b>\$1,011,995</b>
	<b>State General Fund Certification (Exhibit A)</b>		<b>\$904,029</b>
	<b>Deferral Amount</b>		<b>\$107,966</b>
		<b>Available Revenue</b>	<b>\$ 102,349,224</b>
		<b>2025-26 TCR (Max of A, B, or C)</b>	<b>102,349,224</b>
	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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	9,345.04	9,397.64	-	-	36.61	9,434.26	9,392.31	85.80	9,478.11
Incarcerated Credit	92.29	106.28	-	-	-	106.28	106.28	-	106.28
Special Admit Credit	860.72	979.20	-	-	-	979.20	979.20	-	979.20
CDCP	421.85	667.78	-	-	-	667.78	667.78	-	667.78
Noncredit	604.08	461.40	-	-	(43.42)	417.98	417.98	-	417.98
<b>Total FTES=&gt;&gt;&gt;</b>	<b>11,323.98</b>	<b>11,612.30</b>	<b>-</b>	<b>-</b>	<b>(6.81)</b>	<b>11,605.50</b>	<b>11,563.55</b>	<b>85.80</b>	<b>11,649.35</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$66,323,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,323,326</b>			
Change from PY to CY=>>>		<b>\$5,048,616</b>							

variable	j = g x l	k = h x l	l	m = j + k
	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$50,870,601	\$ 464,693	\$5,416.20	\$51,335,294
Incarcerated Credit	807,228	-	\$7,595.29	807,228
Special Admit Credit	7,437,311	-	\$7,595.29	7,437,311
CDCP	5,071,985	-	\$7,595.29	5,071,985
Noncredit	1,909,025	-	\$4,567.26	1,909,025
<b>Total</b>	<b>\$66,096,150</b>	<b>\$464,693</b>		<b>\$66,560,843</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
10,366.39	9,520.05	846.34	\$ 4,583,922
106.28	106.28	-	-
979.20	979.20	-	-
667.78	667.78	-	-
417.98	417.98	-	-
<b>12,537.63</b>	<b>11,691.29</b>	<b>846.34</b>	<b>\$ 4,583,922</b>

Total Value=>>> \$71,371,941

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	10,366.39	-	10,366.39
Incarcerated Credit	-	106.28	-	106.28
Special Admit Credit	-	979.20	-	979.20
CDCP	-	667.78	-	667.78
Noncredit	-	417.98	-	417.98
<b>Total</b>	<b>-</b>	<b>12,537.63</b>	<b>-</b>	<b>12,537.63</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	9,397.64	12.49
Incarcerated Credit	0.13%	106.28	0.14
Special Admit Credit	0.13%	979.20	1.30
CDCP	0.13%	667.78	0.89
Noncredit	0.13%	461.40	0.61
<b>Total</b>		11,612.30	15.43
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			88,374

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	2	13,316,286
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$13,316,286

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	-	\$0
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$0

Total Basic Allocation	\$13,316,286
Total FTES Allocation	66,560,843
<b>Total Base Allocation</b>	<b>\$79,877,129</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	355	\$1,280.76	\$454,669
Pell Grant Recipients	1	2,930	1,280.76	3,752,617
Promise Grant Recipients	1	6,320	1,280.76	8,094,381
		<b>Totals</b>	9,605	<b>\$12,301,667</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	652	633	740	675.00	\$ 3,020.86	\$2,039,078
Associate Degrees	3	556	617	618	597.00	2,265.64	1,352,588
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	149	205	149	167.67	1,510.43	253,248
Transfer Level Math and English	2	697	767	692	718.67	1,510.43	1,085,494
Transfer to a Four Year University*	1.5	947	833	833	871.00	1,132.82	986,687
Nine or More CTE Units	1	1,837	2,010	2,258	2,035.00	755.21	1,536,861
Regional Living Wage	1	1,479	1,097	1,349	1,308.33	755.21	988,072
<b>All Students Subtotal</b>		6,317	6,162	6,639	6,372.67		\$8,242,028
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	217	217	282	238.67	\$ 1,142.95	\$272,785
Associate Degrees	4.5	194	211	248	217.67	857.22	186,587
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	44	75	47	55.33	571.48	31,622
Transfer Level Math and English	3	157	171	203	177.00	571.48	101,151
Transfer to a Four Year University*	2.25	243	202	202	215.67	428.61	92,436
Nine or More CTE Units	1.5	580	637	777	664.67	285.74	189,921
Regional Living Wage	1.5	259	159	241	219.67	285.74	62,767
<b>Pell Grant Recipients Subtotal</b>		1,694	1,672	2,000	1,788.67		\$937,269
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	322	330	442	364.67	\$ 761.97	\$277,865
Associate Degrees	3	298	324	355	325.67	571.48	186,111
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	83	124	91	99.33	380.98	37,844
Transfer Level Math and English	2	261	310	315	295.33	380.98	112,517
Transfer to a Four Year University*	1.5	364	310	310	328.00	285.74	93,722
Nine or More CTE Units	1	915	1,016	1,229	1,053.33	190.49	200,652
Regional Living Wage	1	496	346	456	432.67	190.49	82,420
<b>Promise Grant Recipients Subtotal</b>		2,739	2,760	3,198	2,899.00		\$991,131
<b>Total Headcounts</b>		10,750	10,594	11,837	11,060.33		<b>\$10,170,428</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges  
2025-26 First Principal  
Yosemite CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	107,173,588
II. Supplemental Allocation			32,494,075
III. Student Success Allocation			17,130,615
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	156,798,278
	2024-25 SCFF Calculated Revenue + COLA (B)		156,926,451
	Hold Harmless Revenue (C)		153,398,290
	Stability Protection Adjustment		128,173
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>156,926,451</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	68,202,576
Less Property Tax Excess			-
Student Enrollment Fees			5,537,000
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 16,538.31	x Rate: \$1,370.79
State General Fund Allocation			22,670,481
			55,751,517
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	54,466,773	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,284,744	
	<b>Subtotal State General Fund Allocation</b>	<b>\$55,751,517</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$55,751,517</b>	<b>Available Revenue \$ 152,161,574</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$49,803,567</b>	<b>2025-26 TCR (Max of A, B, or C) 156,926,451</b>
	<b>Deferral Amount</b>	<b>\$5,947,950</b>	<b>3.0364% Revenue Deficit \$ (4,764,877)</b>

**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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	14,596.12	15,002.99	-	-	-	15,002.99	14,867.37	-	14,867.37
Incarcerated Credit	106.22	145.48	-	-	(8.29)	137.19	137.19	-	137.19
Special Admit Credit	760.91	966.76	-	-	-	966.76	966.76	66.67	1,033.43
CDCP	275.29	333.05	-	-	1.46	334.51	334.51	11.17	345.68
Noncredit	118.84	143.30	-	-	11.35	154.65	154.65	-	154.65
<b>Total FTES=&gt;&gt;&gt;</b>	<b>15,857.38</b>	<b>16,591.58</b>	<b>-</b>	<b>-</b>	<b>4.52</b>	<b>16,596.10</b>	<b>16,460.48</b>	<b>77.83</b>	<b>16,538.31</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$92,891,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,891,012</b>			
Change from PY to CY=>>>		\$6,284,349							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$80,524,560	\$ -	\$5,416.20	\$80,524,560
Incarcerated Credit	1,041,998	-	\$7,595.29	1,041,998
Special Admit Credit	7,342,825	506,357	\$7,595.29	7,849,182
CDCP	2,540,739	84,802	\$7,595.29	2,625,541
Noncredit	706,327	-	\$4,567.26	706,327
<b>Total</b>	<b>\$92,156,449</b>	<b>\$591,159</b>		<b>\$92,747,608</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
15,914.40	15,002.99	911.41	\$ 4,936,374
137.19	137.19	-	-
1,133.07	1,033.43	99.64	756,816
345.68	345.68	-	-
154.65	154.65	-	-
<b>17,684.99</b>	<b>16,673.94</b>	<b>1,011.05</b>	<b>\$ 5,693,190</b>

Total Value=>>> \$99,175,361

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P1 FTES	ECA Applied	2025-26 Applied #0
Credit	-	15,914.40	-	15,914.40
Incarcerated Credit	-	137.19	-	137.19
Special Admit Credit	-	1,133.07	-	1,133.07
CDCP	-	345.68	-	345.68
Noncredit	-	154.65	-	154.65
<b>Total</b>	<b>-</b>	<b>17,684.99</b>	<b>-</b>	<b>17,684.99</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	$z = (v + w + y) \times i$
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	15,002.99	19.94
Incarcerated Credit	0.13%	145.48	0.19
Special Admit Credit	0.13%	966.76	1.28
CDCP	0.13%	333.05	0.44
Noncredit	0.13%	143.30	0.19
<b>Total</b>		16,591.58	22.05

Total Growth FTES Value =>>> \$ 123,775

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<b>Single College Districts</b>				<b>State Approved Centers</b>			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>			
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	1	7,767,837	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	1	6,658,143	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
							Total Basic Allocation
							\$14,425,980
							Total FTES Allocation
							92,747,608
							<b>Total Base Allocation</b>
							<b>\$107,173,588</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	987	\$1,280.76	\$1,264,107
Pell Grant Recipients	1	9,094	1,280.76	11,647,200
Promise Grant Recipients	1	15,290	1,280.76	19,582,768
		<b>Totals</b>		<b>\$32,494,075</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	853	901	919	891.00	\$ 3,020.86	\$2,691,583
Associate Degrees	3	994	998	1,119	1,037.00	2,265.64	2,349,471
Baccalaureate Degrees	3	14	10	11	11.67	2,265.64	26,432
Credit Certificates	2	255	197	327	259.67	1,510.43	392,208
Transfer Level Math and English	2	482	658	643	594.33	1,510.43	897,698
Transfer to a Four Year University*	1.5	911	855	855	873.67	1,132.82	989,708
Nine or More CTE Units	1	2,957	3,396	3,630	3,327.67	755.21	2,513,101
Regional Living Wage	1	3,573	3,023	2,997	3,197.67	755.21	2,414,923
<b>All Students Subtotal</b>		<b>10,039</b>	<b>10,038</b>	<b>10,501</b>	<b>10,192.67</b>		<b>\$12,275,124</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	521	530	567	539.33	\$ 1,142.95	\$616,433
Associate Degrees	4.5	604	583	695	627.33	857.22	537,760
Baccalaureate Degrees	4.5	8	6	6	6.67	857.22	5,715
Credit Certificates	3	107	108	162	125.67	571.48	71,816
Transfer Level Math and English	3	190	285	313	262.67	571.48	150,108
Transfer to a Four Year University*	2.25	418	414	414	415.33	428.61	178,015
Nine or More CTE Units	1.5	1,596	1,848	2,099	1,847.67	285.74	527,949
Regional Living Wage	1.5	1,428	1,194	1,269	1,297.00	285.74	370,603
<b>Pell Grant Recipients Subtotal</b>		<b>4,872</b>	<b>4,968</b>	<b>5,525</b>	<b>5,121.67</b>		<b>\$2,458,399</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	705	743	751	733.00	\$ 761.97	\$558,523
Associate Degrees	3	851	832	942	875.00	571.48	500,042
Baccalaureate Degrees	3	12	8	8	9.33	571.48	5,334
Credit Certificates	2	189	149	261	199.67	380.98	76,070
Transfer Level Math and English	2	302	441	432	391.67	380.98	149,219
Transfer to a Four Year University*	1.5	646	609	609	621.33	285.74	177,539
Nine or More CTE Units	1	2,338	2,684	2,856	2,626.00	190.49	500,233
Regional Living Wage	1	2,511	2,171	2,092	2,258.00	190.49	430,132
<b>Promise Grant Recipients Subtotal</b>		<b>7,554</b>	<b>7,637</b>	<b>7,951</b>	<b>7,714.00</b>		<b>\$2,397,092</b>
<b>Total Headcounts</b>		<b>22,465</b>	<b>22,643</b>	<b>23,977</b>	<b>23,028.33</b>		<b>\$17,130,615</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

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2025-26 First Principal  
Yuba CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	56,025,936
II. Supplemental Allocation			12,596,241
III. Student Success Allocation			8,956,176
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	77,578,353
	2024-25 SCFF Calculated Revenue + COLA (B)		79,502,143
	Hold Harmless Revenue (C)		77,714,705
	Stability Protection Adjustment		1,923,790
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>79,502,143</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	42,196,839
Less Property Tax Excess			-
Student Enrollment Fees			1,724,836
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 6,890.45	x Rate: \$1,370.79
State General Fund Allocation			9,445,333
			23,721,151
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	23,131,779	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		589,372	
	<b>Subtotal State General Fund Allocation</b>	<b>\$23,721,151</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$23,721,151</b>	<b>Available Revenue \$ 77,088,159</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$21,190,418</b>	<b>2025-26 TCR (Max of A, B, or C) 79,502,143</b>
	<b>Deferral Amount</b>	<b>\$2,530,733</b>	<b>3.0364% Revenue Deficit \$ (2,413,984)</b>

**Supporting Sections**

<b>Section Ia: FTES Data and Calculations</b>									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
<b>FTES Category</b>	<b>2023-24 Applied #3</b>	<b>2024-25 Applied #3</b>	<b>2025-26 Restoration</b>	<b>2025-26 Decline</b>	<b>2025-26 Adjustment</b>	<b>2025-26 Applied #1</b>	<b>2025-26 Applied #2</b>	<b>2025-26 Growth</b>	<b>2025-26 Funded</b>
Credit	5,630.02	6,086.53	-	(394.25)	-	5,692.28	5,802.94	-	5,802.94
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	875.82	1,044.06	-	(83.72)	-	960.34	960.34	-	960.34
CDCP	19.11	19.02	-	6.02	-	25.04	25.04	-	25.04
Noncredit	96.96	112.58	-	(10.45)	-	102.13	102.13	-	102.13
<b>Total FTES=&gt;&gt;&gt;</b>	<b>6,621.91</b>	<b>7,262.19</b>	<b>-</b>	<b>(482.40)</b>	<b>-</b>	<b>6,779.79</b>	<b>6,890.45</b>	<b>-</b>	<b>6,890.45</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$41,554,420	\$0	(\$2,773,217)	\$0	\$38,781,204			
	Change from PY to CY=>>>	(\$2,773,216)							

<i>variable</i>	j = g x l	k = h x l	l	m = j + k
<b>FTES Category</b>	<b>2025-26 Applied #2 Revenue</b>	<b>2025-26 Growth Revenue</b>	<b>2025-26 Rate \$*</b>	<b>2025-26 Total Revenue</b>
Credit	\$31,429,874	\$ -	\$5,416.20	\$31,429,874
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	7,294,063	-	\$7,595.29	7,294,063
CDCP	190,186	-	\$7,595.29	190,186
Noncredit	466,455	-	\$4,567.26	466,455
<b>Total</b>	<b>\$39,380,578</b>	<b>\$0</b>		<b>\$39,380,578</b>

n	o = f + h	p = n - o	q = p x l
<b>2025-26 Applied #0</b>	<b>2025-26 Applied #3</b>	<b>2025-26 Unfunded FTES</b>	<b>2025-26 Unfunded FTES Value</b>
5,692.28	5,692.28	-	\$ -
-	-	-	-
960.34	960.34	-	-
25.04	25.04	-	-
102.13	102.13	-	-
<b>6,779.79</b>	<b>6,779.79</b>	<b>-</b>	<b>\$ -</b>

Total Value=>>> \$38,781,204

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
<i>variable</i>	r	s	t	n = s + t
<b>FTES Category</b>	<b>ECA FTES</b>	<b>Reported 320 2025-26 P1 FTES</b>	<b>ECA Applied</b>	<b>2025-26 Applied #0</b>
Credit	-	5,692.28	-	5,692.28
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	960.34	-	960.34
CDCP	-	25.04	-	25.04
Noncredit	-	102.13	-	102.13
<b>Total</b>	<b>-</b>	<b>6,779.79</b>	<b>-</b>	<b>6,779.79</b>

<b>Definitions:</b>	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> 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	2022-23	2023-24	2024-25	Total \$
Credit	-	930.51	-	\$ 5,039,824
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(651.80)	-	(4,950,612)
CDCP	-	(2.88)	-	(21,874)
Noncredit	-	87.98	-	401,828
<b>Total</b>	-	363.81	-	\$ 469,166

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	6,086.53	8.09
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,044.06	1.39
CDCP	0.13%	19.02	0.03
Noncredit	0.13%	112.58	0.15
<b>Total</b>		7,262.19	9.65
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			55,370

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	1	1,109,690	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	2	13,316,286	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	<b>Subtotal</b>				
<b>Subtotal</b>			\$13,316,286	<b>Subtotal</b>				\$3,329,072
							Total Basic Allocation	\$16,645,358
							Total FTES Allocation	39,380,578
							<b>Total Base Allocation</b>	<b>\$56,025,936</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	211	\$1,280.76	\$270,240
Pell Grant Recipients	1	4,010	1,280.76	5,135,834
Promise Grant Recipients	1	5,614	1,280.76	7,190,167
		<b>Totals</b>	9,835	<b>\$12,596,241</b>

**Section III: Student Success Allocation**

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	352	318	332	334.00	\$ 3,020.86	\$1,008,966
Associate Degrees	3	971	749	755	825.00	2,265.64	1,869,155
Baccalaureate Degrees	3	0	0	0	0.00	2,265.64	0
Credit Certificates	2	199	277	253	243.00	1,510.43	367,034
Transfer Level Math and English	2	333	317	325	325.00	1,510.43	490,889
Transfer to a Four Year University*	1.5	343	477	477	432.33	1,132.82	489,756
Nine or More CTE Units	1	1,290	1,363	1,463	1,372.00	755.21	1,036,154
Regional Living Wage	1	1,642	1,300	1,398	1,446.67	755.21	1,092,543
<b>All Students Subtotal</b>		5,130	4,801	5,003	4,978.00		\$6,354,497
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	229	217	236	227.33	\$ 1,142.95	\$259,831
Associate Degrees	4.5	617	466	485	522.67	857.22	448,038
Baccalaureate Degrees	4.5	0	0	0	0.00	857.22	0
Credit Certificates	3	143	165	172	160.00	571.48	91,436
Transfer Level Math and English	3	169	181	198	182.67	571.48	104,390
Transfer to a Four Year University*	2.25	172	231	231	211.33	428.61	90,579
Nine or More CTE Units	1.5	708	770	863	780.33	285.74	222,971
Regional Living Wage	1.5	679	509	548	578.67	285.74	165,347
<b>Pell Grant Recipients Subtotal</b>		2,717	2,539	2,733	2,663.00		\$1,382,592
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	308	267	289	288.00	\$ 761.97	\$219,447
Associate Degrees	3	797	617	616	676.67	571.48	386,699
Baccalaureate Degrees	3	0	0	0	0.00	571.48	0
Credit Certificates	2	179	206	209	198.00	380.98	75,435
Transfer Level Math and English	2	241	253	246	246.67	380.98	93,976
Transfer to a Four Year University*	1.5	242	309	309	286.67	285.74	81,912
Nine or More CTE Units	1	951	1,035	1,091	1,025.67	190.49	195,382
Regional Living Wage	1	1,015	757	846	872.67	190.49	166,236
<b>Promise Grant Recipients Subtotal</b>		3,733	3,444	3,606	3,594.33		\$1,219,087
<b>Total Headcounts</b>		11,580	10,784	11,342	11,235.33		<b>\$8,956,176</b>

\*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.