



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

**FROM:** Fiscal Services Unit  
College Finance and Facilities Planning Division

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

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This memo describes the 2025-26 Advance (AD) apportionment and 2024-25 Early Recalculation (R1) July 2025 calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

## Summary of Key Points

### 2025-26 Advance

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

### 2024-25 Early R1 July 2025

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

## SCFF General Background

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

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

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

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

## 2025-26 Advance

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

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

**Table 1: 2025-26 Advance SCFF Data**

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

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

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

**Table 2: SCFF Rates**

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

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

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

## 2025-26 AD Exhibits

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

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

**Table 3: 2025-26 Advance SCFF Summary**

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

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

## 2025-26 SCFF Funding

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

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

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

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

**Table 4: 2025-26 SCFF Funding Summary**

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

## 2024–25 Early R1 July 2025

### SCFF Updates Based on the 2025 Budget Act

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

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

### **2024-25 EPA Adjustments**

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

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

**Table 5: 2024-25 SCFF Funding Summary**

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

### **SCFF Funding Protections**

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

Protection	Description
Hold Harmless (EDC 84750.4(h))	Through 2024-25, districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments (COLA).  <b>Starting 2025-26</b> , the Hold Harmless provision reflects districts' 2024-25 Max TCR without subsequent COLA adjustments.
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR calculated by formula (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous three years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

## SCFF Dashboard

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

- **Prior Formula Comparison to SCFF:** Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. Data was last updated February 2023 and will no longer be updated.
- **SCFF Data Trends and Insights:** Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated May 2025.
- **SCFF Resource Estimator:** Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated July 2025.

The SCFF Resource Estimator allows users to modify assumptions regarding levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2025-26 AD data in the coming weeks.



## **Categorical Programs**

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

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

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

## **Contacts**

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

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

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