
NUTS AND BOLTS OF HOW CALIFORNIA COMMUNITY COLLEGE DISTRICTS ARE FUNDED

REVIEW OF THE CCCCO APPORTIONMENT REPORT

DR. CHRISTOPHER F. DELA ROSA

DR. BONNIE ANN DOWD

ACBO Institute I Program



SOURCES OF REVENUE

UNRESTRICTED GENERAL FUND

Apportionment

(Property Taxes, Student Fees, Education Protection Account, State General Fund, and 2015-16 FT Faculty Hiring)

Other Locally-Generated Revenues

(Parcel Tax, Civic Center Rentals, Printing Fee, Interest Income, Community Education, Corporate Education, Parking Fee, etc.)

CAPITAL OUTLAY FUND

General Obligation Bonds

Capital Outlay Funds

(Physical Plant and Instructional Equipment)

RESTRICTED FUND

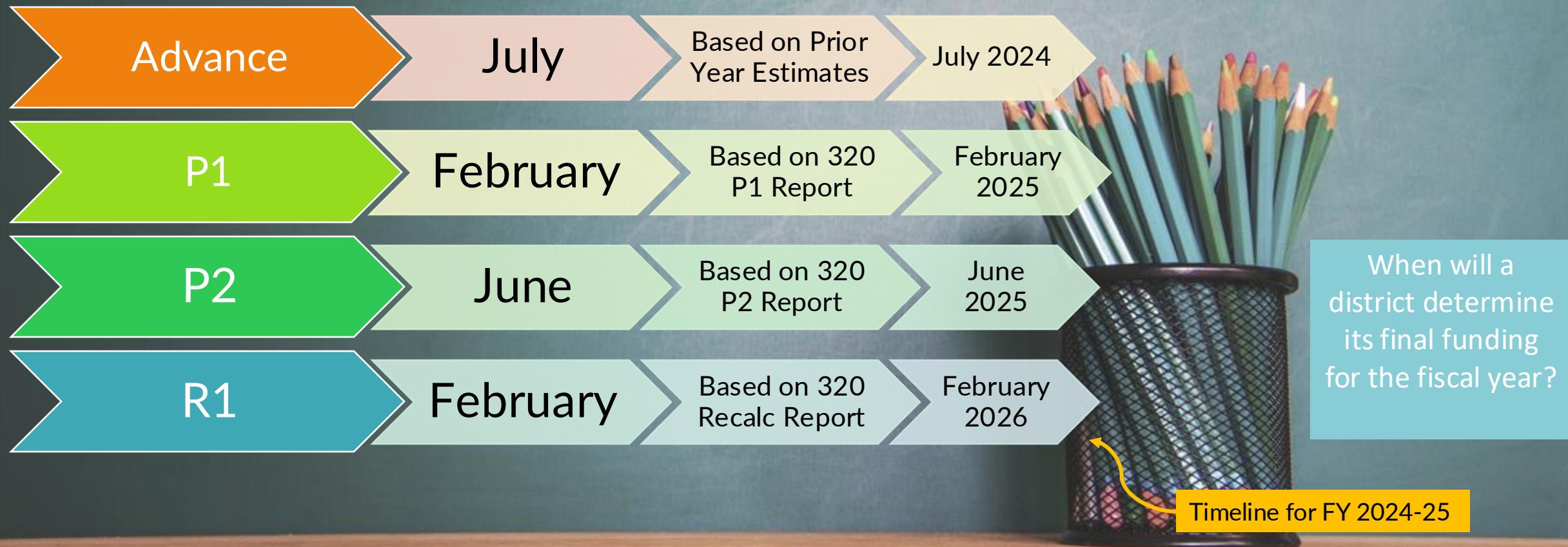
Categorically Funded Programs

(Student Equity and Achievement, Recruitment and Retention, Disabled Students, Programs and Services, Extended Opportunity Programs and Services, Guided Pathways Funds, Umoja, Puente, AANHPI, etc.)

Other Grants

(National Science Foundation, National Institute of Health, Rising Scholars, Apprenticeship, and other competitive-type of grants)

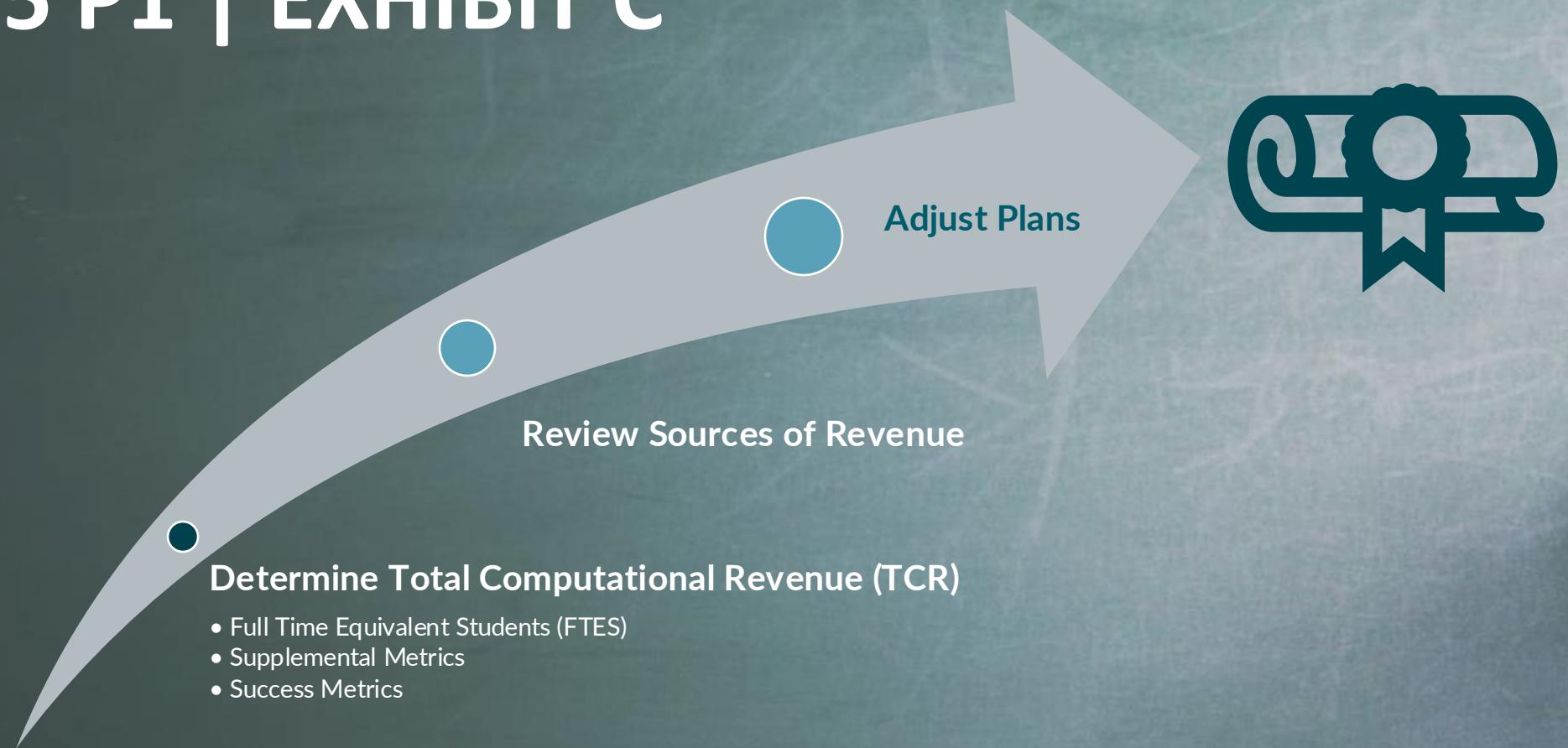
THE APPORTIONMENT REPORT TIMELINE



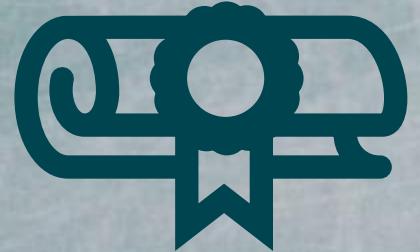
FY 2024-25 P1 | EXHIBIT C



CCCO Apportionment
Website



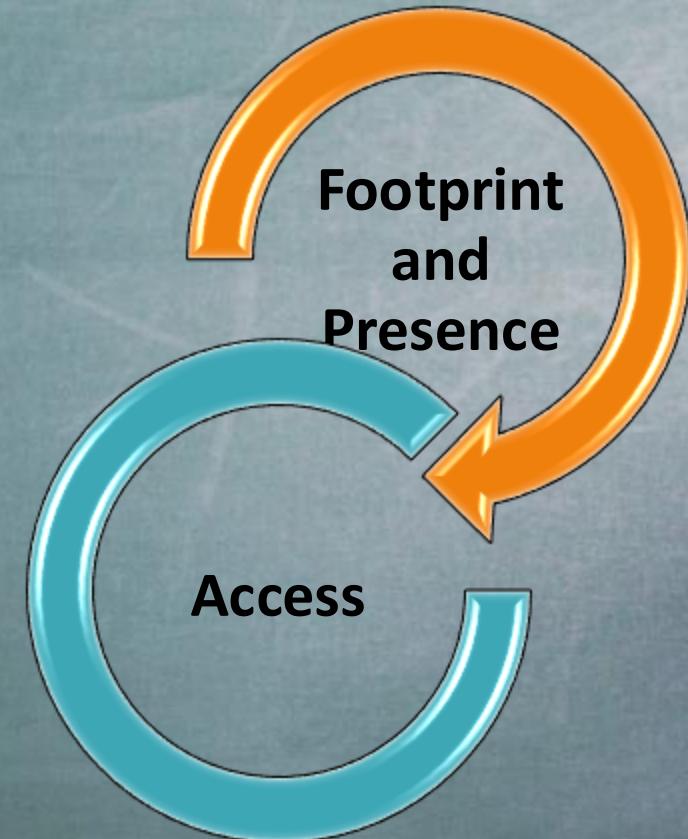
REMEMBER!!! The report is by district not by colleges.



SB 361 – ENROLLMENT-BASED FUNDING MODEL

- Total Calculated Revenue (TCR) is based on :
 - the number and size of colleges in a district
 - the total FTES generated times a fixed rate
- Provision for restoration, growth, and stability protection.

$$\text{TCR} = \text{Basic Funding} + \text{FTES} * \text{rate}$$

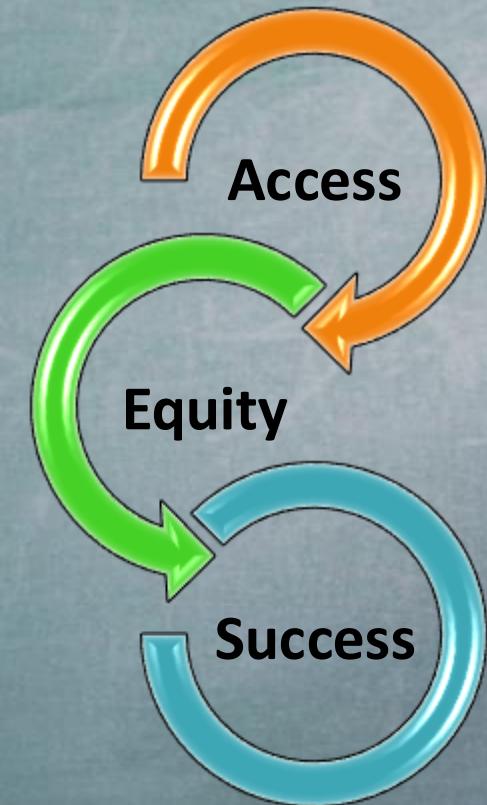


STUDENT CENTERED FUNDING FORMULA

- Vision for Success (CCC Chancellor Eloy Oakley)
- Base Allocation, Supplemental Allocation, and Success Allocation
- Base Allocation – carried over from the Enrollment-Based Funding Model (SB 361)

SCFF = Base + Supplemental + Success

Base = Basic + FTES



NOTE:

Credit FTES – 3-year average

Incarcerated, Special Admit, CDCP, Noncredit FTES – current year FTES

SCFF TOTAL COMPUTATIONAL REVENUE

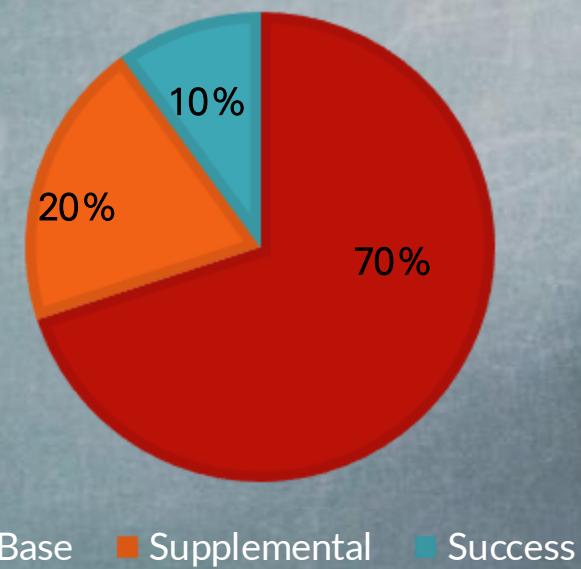
FY 2024-25 TCR is the greatest of the following:

1. CY SCFF
2. Stability – PY SCFF + CY COLA
3. Hold-Harmless – FY 2017-18 TCR + compounded COLA

FY 2025-26 TCR is the greatest of the following:

1. CY SCFF
2. Stability – PY SCFF + CY COLA
3. Plateau Funding – FY2024-25 TCR

SCFF MODEL



NOTE: CY – Current Year, PY – Prior Year

Example 1 – Los Rios CCD

California Community Colleges

2024-25 First Principal

Los Rios CCD

Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

- i. Basic Allocation (Per Capita Allocation)
- ii. Supplemental Allocation
- iii. Student Support Allocation

0 281,795,500
281,795,500
0 281,795,500
281,795,500

Student-Related Funding Institute (SRF) Calculated Revenue (a)

2023-24 SRF Calculated Revenue v. CDE-95 281,795,500

Total Available Revenue 281,795,500

Mandatory Protection Adjustment

Mandatory Protection Adjustment
2024-25 SRF (5% of a, b, or c) 0 281,795,500

Revenue Sources

Property Tax & Other

0 281,795,500

Less Property Tax Reserve

Student Enrollment Tax

0 281,795,500

Instruction Protection Adjustment (IPA)

Other General Fund Allocation

0 281,795,500

State General Fund Allocation

General Fund Allocation

0 281,795,500

Half-Tax Faculty Working (PTW) Allocation (Per Capita Allocation)

0 281,795,500

General State General Fund Allocation

0 281,795,500

Adjustments (a)

State General Fund Allocation (Includes Unfunded as Used in 2023-24)

0 281,795,500

State General Fund Contributions (Unfunded) (b)

0 281,795,500

Unfunded Amount

0 281,795,500

Supporting Sections

Section 10101 Data and Calculations

Variable	a	b	c	d	e	f	1-2-3-4-5-6	1-1-2	1-2-3	1-2-4-5
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
2024 Category	Original	Adjusted								
CRDT	10,700.00	10,000.00	-	-	-	-	10,700.00	10,700.00	10,700.00	10,700.00
Unrestricted Credit	10,000.00	270.37	-	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00
Special Budget Credit	1,000.00	1,000.00	-	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00
CDGP	-	-	-	-	-	-	-	-	-	-
Reserve	20.74	70.74	-	-	-	-	20.74	20.74	20.74	20.74
Total TCR (b)	20,700.74	20,000.00	-	-	-	-	20,700.74	20,700.74	20,700.74	20,700.74
Total Revenues	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74	22,900,500.74
Change from Prior Year	0	0	0	0	0	0	0	0	0	0

Variable	a	b	c	d	e	f	1-2-3-4-5-6	1-1-2	1-2-3	1-2-4-5
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
2024 Category	Original	Adjusted								
Credit	32,775,007.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00
Unrestricted Credit	800,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
Special Budget Credit	11,070,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-
CDGP	-	-	-	-	-	-	-	-	-	-
Reserve	200,000.00	-	100,000.00	-	100,000.00	-	100,000.00	-	100,000.00	-
Total	33,161,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00	32,275,000.00
Change from Prior Year	0	0	0	0	0	0	0	0	0	0

Variable	a	b	c	d	e	f	1-2-3-4-5-6	1-1-2	1-2-3	1-2-4-5
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
2024 Category	Original	Adjusted								
Credit	47,200,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00
Unrestricted Credit	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-
Special Budget Credit	11,070,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-
CDGP	-	-	-	-	-	-	-	-	-	-
Reserve	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Total	59,070,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00	58,000,000.00
Change from Prior Year	0	0	0	0	0	0	0	0	0	0

Variable	a	b	c	d	e	f	1-2-3-4-5-6	1-1-2	1-2-3	1-2-4-5
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
2024 Category	Original	Reported	Original	Reported	Original	Reported	Original	Reported	Original	Reported
Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted Credit	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Special Budget Credit	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00
CDGP	-	-	-	-	-	-	-	-	-	-
Reserve	-	20.74	-	20.74	-	20.74	-	20.74	-	20.74
Total	-	41,000.00	-	41,000.00	-	41,000.00	-	41,000.00	-	41,000.00
Change from Prior Year	-	0	-	0	-	0	-	0	-	0

Variable	a	b	c	d	e	f	1-2-3-4-5-6	1-1-2	1-2-3	1-2-4-5
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
2024 Category	Original	Reported								
Credit	47,200,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00
Unrestricted Credit	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-
Special Budget Credit	11,070,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-	11,060,000.00	-
CDGP	-	-	-	-	-	-	-	-	-	-
Reserve	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00
Total	-	59,070,000.00	-	58,000,000.00	-	58,000,000.00	-	58,000,000.00	-	58,000,000.00
Change from Prior Year	-	0	-	0	-	0	-	0	-	0

Report produced on 2/14/2024 4:21 PM

Example 2 - MiraCosta CCD