

California Community Colleges
2025-26 Second Principal
Kern CCD

Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)									
I. Base Allocation (FTES + Basic Allocation)								\$	185,315,967
II. Supplemental Allocation									52,769,732
III. Student Success Allocation									30,620,896
							Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	268,706,595
							2024-25 SCFF Calculated Revenue + COLA (B)		271,801,860
							Hold Harmless Revenue (C)		265,690,968
							Stability Protection Adjustment		3,095,265
							Hold Harmless Protection Adjustment		-
							2025-26 TCR (Max of A, B, or C)	\$	271,801,860
Revenue Sources									
Property Tax & ERAF								\$	79,501,060
Less Property Tax Excess									-
Student Enrollment Fees									7,782,752
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES			Funded FTES: 26,586.57	x		Rate: \$1,923.75		51,145,946
State General Fund Allocation									128,005,024
State General Fund Allocation									
General Fund Allocation				\$		126,388,019			
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)						1,617,005			
						Subtotal State General Fund Allocation			\$128,005,024
Adjustment(s)						-			
						State General Fund Allocation (Includes Deferral to be Paid in 2026-27)			\$128,005,024
						State General Fund Certification (Exhibit A)			\$112,218,050
						Deferral Amount			\$15,786,974
								Available Revenue	\$ 266,434,782
								2025-26 TCR (Max of A, B, or C)	271,801,860
						1.9746%	Revenue Deficit	\$	(5,367,078)

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	18,819.97	21,574.96	-	-	-	21,574.96	20,656.63	278.29	20,934.92
Incarcerated Credit	647.42	566.10	-	-	0.90	567.00	567.00	-	567.00
Special Admit Credit	4,444.68	4,672.69	-	-	59.28	4,731.97	4,731.97	117.94	4,849.91
CDCP	199.41	172.03	-	-	(70.84)	101.19	101.19	-	101.19
Noncredit	77.28	115.82	-	-	17.73	133.55	133.55	-	133.55
Total FTES=>>>	24,188.76	27,101.60	-	-	7.07	27,108.66	26,190.34	396.24	26,586.57
Total Values=>>>		\$158,479,917	\$0	\$0	\$0	\$158,479,918			
Change from PY to CY=>>>		\$2,403,094							

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	\$111,880,325	\$ 1,507,292	\$5,416.20	\$113,387,617
Incarcerated Credit	4,306,531	-	\$7,595.29	4,306,531
Special Admit Credit	35,940,685	895,801	\$7,595.29	36,836,486
CDCP	768,568	-	\$7,595.29	768,568
Noncredit	609,958	-	\$4,567.26	609,958
Total	\$153,506,067	\$2,403,093		\$155,909,160

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
21,853.25	21,853.25	-	\$ -
567.00	567.00	-	-
4,849.91	4,849.91	-	-
101.19	101.19	-	-
133.55	133.55	-	-
27,504.90	27,504.90	-	\$ -

Total Value=>>>

\$160,883,011

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

variable	r ECA FTES	s Reported 320 2025-26 P2 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
FTES Category				
Credit	-	21,853.25	-	21,853.25
Incarcerated Credit	-	567.00	-	567.00
Special Admit Credit	-	4,849.91	-	4,849.91
CDCP	-	101.19	-	101.19
Noncredit	-	133.55	-	133.55
Total	-	27,504.90	-	27,504.90

Definitions:

PY: 2024-25

CY: 2025-26

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

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

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

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

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

CY Adjustment: Alignment of FTES to available resources.

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

Section Ic: FTES Restoration Authority				
<i>variable</i>	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	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
<i>variable</i>	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
Total	3.37%	27,101.60	914.56
Total Growth FTES Value ==>>> \$			5,361,579

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	2	\$4,438,764
≥ 10,000 & < 20,000	8,877,528.70	-	-	<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	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	-	-	Subtotal			\$7,212,992
Subtotal			\$22,193,815	Total Basic Allocation			\$29,406,807
				Total FTES Allocation			155,909,160
				Total Base Allocation			\$185,315,967

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
		Totals	41,202		\$52,769,732

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	1,921	1,593.67	1,132.82	1,805,339
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	5,404	5,355.67	755.21	4,044,675
All Students Subtotal			17,794	17,106	19,920	18,273.33		\$21,874,397
Pell Grant Recipients - Point Value \$190.49								
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	861	723.00	428.61	309,883
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	2,571	2,558.67	285.74	731,109
Pell Grant Recipients Subtotal			9,254	9,308	11,185	9,915.67		\$4,724,446
Promise Grant Recipients - Point Value \$190.49								
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	1,048	896.67	285.74	256,212
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	3,565	3,572.00	190.49	680,438
Promise Grant Recipients Subtotal			12,523	11,941	13,949	12,804.33		\$4,022,053
Total Headcounts			39,571	38,355	45,054	40,993.33		\$30,620,896
Total Student Success Allocation								\$30,620,896