

X



BUDGET COMMITTEE

Wednesday, December 3, 2:30 – 3:30 p.m.
In Person – Board Room (154)

APPROVED MINUTES

ROLL CALL:

X	Becky McCall (Chair)	X	Jackie Parker (Co-Chair)		Stacey Bartlett		Elsa Gomez
X	Scott Gordon		Jim Harrell		Rob McCandless	X	Jennine Meier
X	Juanne Van Der Linde	X	Courtney Zimbardo		Student Rep Evelyn Degutis		

Guests:

- 1. CALL TO ORDER:** The meeting was called to order at 2:33pm by Committee Chair Becky McCall.
- 2. APPROVAL OF MINUTES –** November 19, 2025. Committee did not have quorum so did not vote on minutes. Tabled to next meeting.
- 3. PUBLIC COMMENTS:** This portion of the meeting is reserved for persons wishing to address the Budget Committee on any matter not on the agenda. No action will be taken. Speakers are limited to three minutes.

Courtney Zimbardo asked if we in a having a hiring freeze and if so, do we know when that will end?

Becky replied that some categorical positions are at risk, so we are trying to project out if these programs do go away how can we help the employees in those positions. One strategy to avoid layoffs would be to use current vacancies to move those employees at risk into.

Courtney mentioned that there have been complaints at union meetings about working out of class and staff being stretched thin.

Becky noted that Student Services had grown over the pandemic, but a lot were categorical positions. Student services are trying to avoid layoffs by holding positions to move at risk employees into, however it is starting to have a negative effect on services.

The district can only do so much to bring in revenue, so things are out of our control with respect to grant funded positions.

GROUP REMINDERS:

- Honest Communication
- Transparency, No Hidden Agendas
- Listen to Each Other
- Do What We Say We Will Do

It is possible this could domino to a bumping effect for classified staff. Crystal Mair advised that C2C has already been told their allocation is being cut by 1/3. Student Services are doing lateral transfers to help save positions.

4. REPORTS

5. DISCUSSION ITEMS

Becky presented a PowerPoint presentation which will be attached to the minutes.

A) Budget Updates from the State (if applicable)

Slides 2 and 3: Update and Timeline

Slide 4: Budget Development Timeline and Process

- We are preparing now for 2026-2027.
- This committee will review the proposed budget twice in March and once in May.

B) Student Centered Funding Formula (SCFF)

- Tehama has just been approved for center status. When they reach 1000 FTES we will receive further funding.
- Slide 10: AB540 students are two different groups. Undocumented and students who have attended high school for 3 years.
- Projections for future years are all based on Exhibit C.
- When we report data, we compare it to previous data to see how we are doing. Becky reviews and questions any area that goes down to make sure what we are reporting is accurate.
- Another Exhibit C will be posted in February 2026.

6. OTHER

- Budget Development Calendar

7. ANNOUNCEMENTS

8. ADJOURNMENT

9. NEXT MEETING: January 28, 2026

Motion to adjourn: Scott seconded by Courtney at 3:22 p.m.

GROUP REMINDERS:
Honest Communication
Transparency, No Hidden Agendas
Listen to Each Other
Do What We Say We Will Do

BUDGET COMMITTEE 12.3.2025

PRESENTED BY:

BECKY MCCALL,

VICE PRESIDENT OF
ADMINISTRATIVE SERVICES



BUDGET UPDATE

November 18th 2025: The Legislative Analysis Office (LAO) released its annual [2026-2027 Fiscal Outlook for Schools and Community Colleges](#)

- The "Big Three Taxes" continue to surpass the 2025-26 enacted budget projections, but the LAO suggests this might be due to an "AI Bubble," cautioning that this could be a one-time spike in personal income taxes.
- While the Enacted State Budget anticipated a \$13 billion deficit for 2026-27, the LAO now predicts the deficit will be closer to \$18 billion, driven by rising costs in retiree health care, pension payments, and the effects of federal legislation on Medi-Cal and CalFresh.
- The LAO forecasts the deficit will grow to \$35 billion starting in 2027-28, due to spending growth outpacing revenue growth, warning that the State has exhausted its backup measures to avoid cuts.
 - In 2024-25, the state deposited \$455 million into the rainy day fund, planning to fully withdraw it in 2025-26. The LAO projects the state will have \$1 billion to deposit by the end of this fiscal year but will need to withdraw it entirely in 2026-27.
- Overall, the LAO indicates that Proposition 98 has experienced a temporary boost from one-time resources, which will diminish in 2026-2027. The 2026-27 COLA estimate, initially projected at 3.02%, is now expected to be 2.5%. The LAO and the Department of Finance will continue to evaluate and provide updates as more information becomes available, with the Governor's proposed budget for 2026-27 expected by January 10th, 2026.

January 10

The Governor is required to present his initial budget.

March - May

The legislature begins the process of Budget hearings and subcommittee hearings.

May - June

Legislature concludes hearings.

June 15

The budget must be passed by the legislature.

The budget is placed into legislation, LAO reviews proposals and releases reports.

January - February

The Governor must provide an update to his initial budget proposal based on tax receipts collected.

May 14

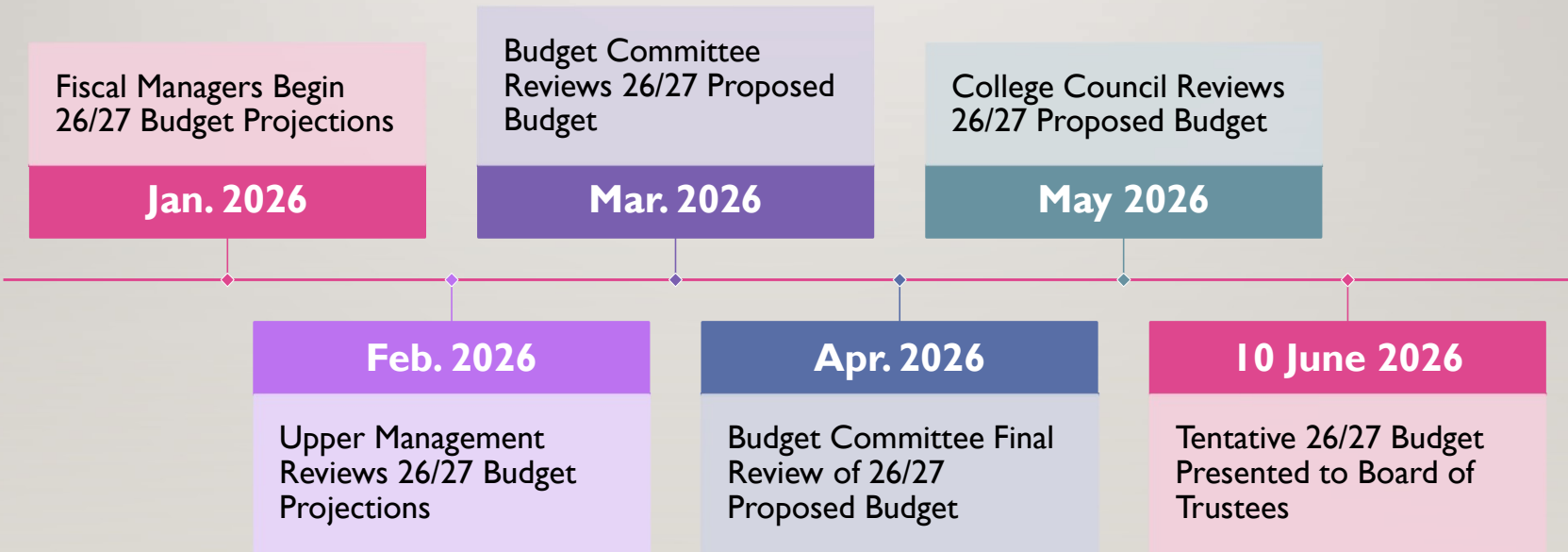
Budget negotiations begin.

June

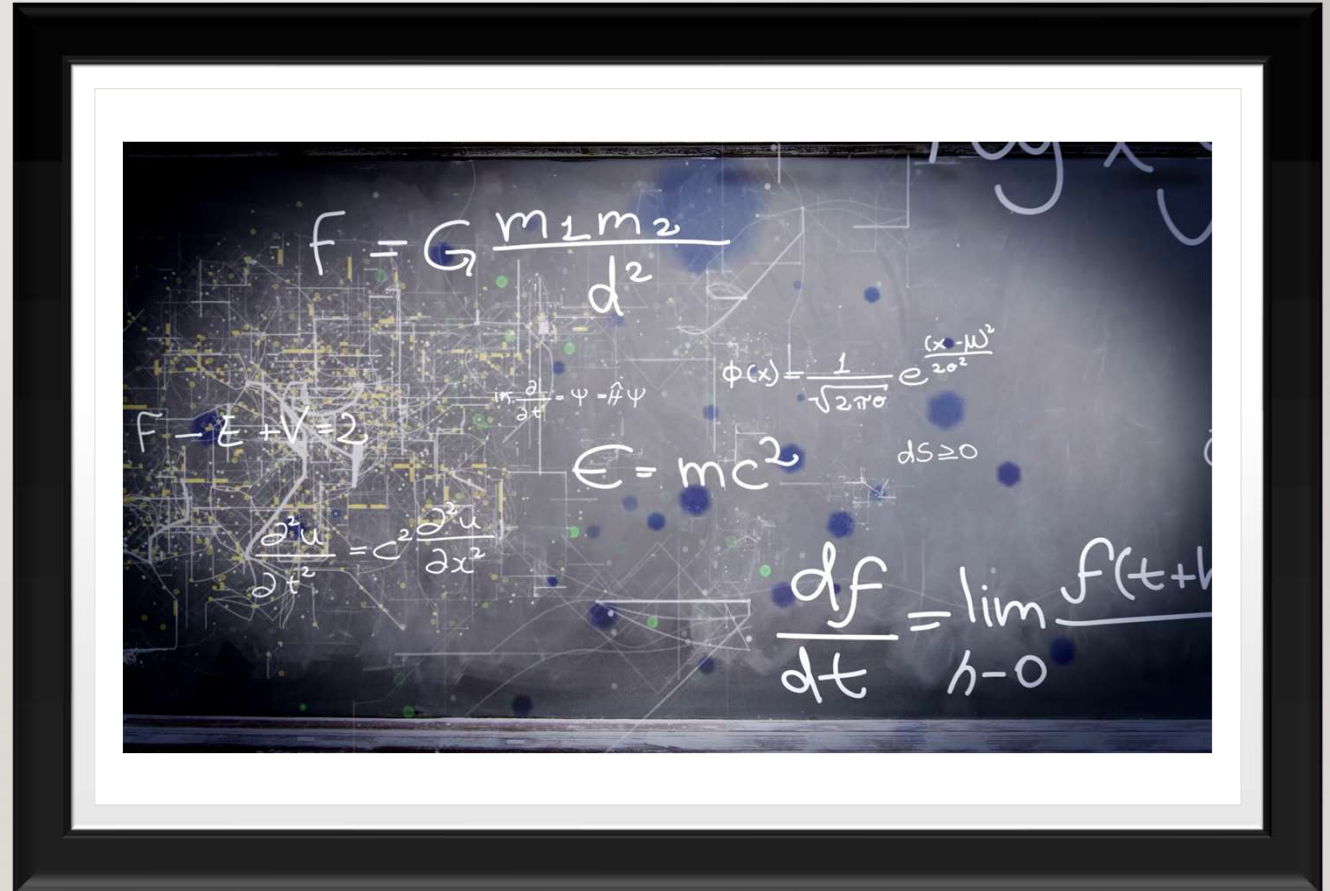
The Governor signs the budget. The fiscal year begins.

July 1

SHASTA COLLEGE 26/27 BUDGET DEVELOPMENT TIMELINE



STUDENT
CENTERED
FUNDING
FORMULA
PRESENTATION



WHAT IS THE STUDENT CENTERED FUNDING FORMULA?



The Student Centered Funding Formula (SCFF) was introduced in California in 2018 as a significant shift in how community colleges receive state funding.



Prior to SCFF, funding was primarily based on enrollment numbers. However, this model did not adequately address the needs of low-income students or prioritize student success and equity.



This formula aims to ensure that funding is more aligned with student success and equity goals, supporting initiatives like the Vision for Success, which focuses on closing achievement gaps and improving outcomes for all students.

COMPONENTS OF THE SCFF

- The SCFF is determined by a number of different metrics including:
 - Basic Allocation (Size of College)
 - FTES (3-year average)
 - Supplemental Allocation (Prior Year Data)
 - Student Success Allocation (3-year average)

Simplified Calculation:

FTES + Basic Allocation = Base Allocation

Base Allocation + Supplemental + Success = Calculated SCFF

COMPONENTS OF THE SCFF- BASIC ALLOCATION 10%

- Determined by size of school

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	10,732,581.16	-	-
≥ 10,000 & < 20,000	8,586,065.27	-	-
< 10,000	6,439,546.00	1	6,439,546.00
<u>Multi-College Districts</u>			
≥ 20,000	8,586,065.27	-	-
≥ 10,000 & < 20,000	7,512,806.48	-	-
< 10,000	6,439,546.00	-	-
<u>Additional Rural \$</u>	2,048,172.33	-	-
		Subtotal	\$6,439,546.00

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000	\$2,146,515.89	-	-
<u>Grandparented Centers</u>			
≥ 1,000	2,146,515.89	-	-
≥ 750 & < 1,000	1,609,886.50	-	-
≥ 500 & < 750	1,073,257.10	-	-
≥ 250 & < 500	536,629.40	-	-
≥ 100 & < 250	268,316.39	-	-
		Subtotal	\$2,146,515.89

COMPONENTS OF THE SCFF- BASE ALLOCATION 60%

- **FTES- 3-Year Average**
 - Credit \$5,294.43
 - Incarcerated \$7,424.53
 - Special Admit \$7,424.53
 - CDCP \$7,424.53
 - Non-Credit \$4,464.58

Section 1a	2024-25 Estimate		(Summers 2024 & 2025 counted)							1.07% COLA	
	a	b	c	d	e	f	g	h	i		
	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25		
			Restoration	Decline	Adjustment		3 year	Growth	Funded	Funding Level	
Credit	5,959.86	4,870.86	775.00	-	-	5,645.86	5,492.19	-	5,492.19	\$ 5,294.43	\$ 29,078,027
Incarcerated	0.92	-	-	-	-	-	-	-	-	\$ 7,424.53	\$ -
Special Admit	933.08	846.08	150.00	-	-	996.08	996.08	-	996.08	\$ 7,424.53	\$ 7,395,428
CDCP	29.52	14.62	1.00	-	-	15.62	15.62	-	15.62	\$ 7,424.53	\$ 115,971
Noncredit	148.66	148.66	4.00	-	-	152.66	152.66	-	152.66	\$ 4,464.58	\$ 681,563
	7,072.04	5,880.22	930.00	-	-	6,810.22	6,656.55	-	6,656.55	\$	\$ 37,270,989
			estimate				3-year ave.			\$	\$ 6,508,449

COMPONENTS OF THE SCFF -SUPPLEMENTAL= 20% OF FUNDING

- AB540 Students \$1,252
- Pell Grant Recipients \$1,252
- Promise Grant Recipients \$1,252

**Prior Year Data & Rate is set rate plus COLA (example below has a 1.07 COLA Applied).*

Section 2: Supplemental Allocation				2023-24		
			Estimate	Headcount	Rate	Revenue
AB540 Students	1239		338	427	\$ 1,252	534,714
Pell grant Recipients			3692	3,719	\$ 1,252	4,657,145
Promise Grant Recipients			5765	5,957	\$ 1,252	7,459,697
						12,651,556

COMPONENTS OF THE SCFF- SUCCESS METRICS 10% OF FUNDING

All Students- 3-Year Average

- ADT \$2953
- AA/AS \$2215
- Bachelors \$2215
- Credit Certificates \$1476
- Transfer Level Math/Eng \$1476
- Transfer 4 Year College \$1107
- CTE Units 9+ \$738
- Regional Living Wage \$738

	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	3-YR Average	Rate	Revenue
All Student - Point Value	\$ 738						
ADT	4	231	259	273	254	\$ 2,953	\$ 751,032
AA/AS	3	505	520	1,677	901	\$ 2,215	\$ 1,994,712
BD	3	10	11	10	10	\$ 2,215	\$ 22,885
Credit Certificates	2	161	189	313	221	\$ 1,476	\$ 326,300
Transfer level Math and English	2	146	185	200	177	\$ 1,476	\$ 261,335
Transfer to 4 Year University	1.5	446	447	468	454	\$ 1,107	\$ 502,369
Nine or More CTE Units	1	1,369	1,567	1,814	1,583	\$ 738	\$ 1,168,873
Regional Living Wage	1	1,830	1,582	1,857	1,756	\$ 738	\$ 1,296,588
Sub-total		4,698	4,760	6,612	5,357		\$ 6,324,095

COMPONENTS OF THE SCFF- SUCCESS METRICS 10% OF FUNDING

- Pell Students 3-Year Average**

- ADT \$1117
- AA/AS \$838
- Bachelors \$838
- Credit Certificates \$559
- Transfer Level Math/Eng \$559
- Transfer 4 Year College \$419
- CTE Units 9+ \$279
- Regional Living Wage \$279

	Points	2021-22	2022-23	2023-24	3-YR Average	Rate	Revenue
Pell Grant Recipients - Point \ \$	186	Headcount	Headcount	Headcount			
ADT	6	137	159	132	143	\$ 1,117	\$ 159,392
AA/AS	4.5	346	363	404	371	\$ 838	\$ 310,869
BD	4.5	7	3	6	5	\$ 838	\$ 4,469
Credit Certificates	3	92	103	66	87	\$ 559	\$ 48,600
Transfer level Math and English	3	74	77	85	79	\$ 559	\$ 43,944
Transfer to 4 Year University	2.25	201	202	220	208	\$ 419	\$ 87,004
Nine or More CTE Units	1.5	887	1,037	1,026	983	\$ 279	\$ 274,652
Regional Living Wage	1.5	814	666	780	753	\$ 279	\$ 210,412
Sub-total		2,558	2,610	2,719	2,629		\$ 1,139,342

COMPONENTS OF THE SCFF- SUCCESS METRICS 10% OF FUNDING

- Promise Grant Students:**

- ADT \$745
- AA/AS \$559
- Bachelors \$559
- Credit Certificates \$372
- Transfer Level Math/Eng \$372
- Transfer 4 Year College \$279
- CTE Units 9+ \$186
- Regional Living Wage \$186

	Points	2021-22	2022-23	2023-24	3-YR Average	Rate	Revenue
		Headcount	Headcount	Headcount			
Promise Grant Recipient - Poi	\$ 186						
ADT	4	173	200	192	188	\$ 745	\$ 140,274
AA/AS	3	420	442	548	470	\$ 559	\$ 262,549
BD	3	9	5	10	8	\$ 559	\$ 4,469
Credit Certificates	2	133	132	110	125	\$ 372	\$ 46,551
Transfer level Math and English	2	92	110	120	107	\$ 372	\$ 39,972
Transfer to 4 Year University	1.5	265	274	290	276	\$ 279	\$ 77,182
Nine or More CTE Units	1	1,116	1,286	1,515	1,306	\$ 186	\$ 243,122
Regional Living Wage	1	1,225	970	1,143	1,113	\$ 186	\$ 207,184
Sub-total		3,433	3,419	3,928	3,593		\$ 1,021,304

2024-2025 320 REPORTING

320= Apportionment Reporting (FTES)

2024-2025

- Set funding floor- push and pull summers into one reporting year
 - Summer-24, Fall-24, Spring-26 & Summer-25
- Early Adopters for New Attendance Accounting Methodology
 - Starting Fall-24, Spring-25 and Summer-25
 - Possibly 150 additional FTES by being early adopters

2025-2026

320 Reporting

- 23/24-5580.91
 - ECA Protection, two years
- 24/25-6995 (exhibit C) reported 6.27.25, possibly 7275 (increase of 280 FTES) reported in 10/2025 for annual
 - ECA Protection, one year plus two summers & new attendance accounting method
- 25/26- Move into Stability Funding (Prior Year TCR plus Current Year COLA)
 - Summer-25- X (reported in 24/25 year)
 - Fall-25- FTES Report in January
 - Spring-26-FTES Report projected in January
 - Summer-26 X (push and report in 26/27 year)

WHAT REPORTING METHODS INFORMS THE SCFF?

320 Reporting

320 Reporting – Final Submission is November PY Data

- FTES

MIS Reporting

MIS Reporting – Final Submission is end October PY Data

- Supplemental
- Student Success



**California Community Colleges
2024-25 Early Recalculation July 2025
Shasta-Tehama-Trinity Joint CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 45,279,191
II. Supplemental Allocation	12,423,214
III. Student Success Allocation	8,003,815
	Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 65,706,220
	2023-24 SCFF Calculated Revenue + COLA (B) 62,239,164
	Hold Harmless Revenue (C) 54,276,475
	Stability Protection Adjustment -
	Hold Harmless Protection Adjustment -
	2024-25 TCR (Max of A, B, or C) \$ 65,706,220
Revenue Sources	
Property Tax & ERAF	\$ 23,064,427
Less Property Tax Excess	-
Student Enrollment Fees	1,558,892
Education Protection Account (EPA)	11,538,752
State General Fund Allocation	29,544,149
State General Fund Allocation	
General Fund Allocation	\$ 29,085,456
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	458,693
Subtotal State General Fund Allocation	\$29,544,149
Adjustment(s)	-
State General Fund Allocation	\$29,544,149
State General Fund Certification (Exhibit A/D)	\$29,020,562
Balance (Refer to 2025-26 Advance Memo)	\$523,587
	Available Revenue \$ 65,706,220
	2024-25 TCR (Max of A, B, or C) 65,706,220
	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	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	5,959.86	4,885.67	883.76	-	-	5,769.43	5,538.32	117.66	5,655.98
Incarcerated Credit	0.92	-	-	-	-	-	-	-	-
Special Admit Credit	933.08	846.65	260.11	-	-	1,106.76	1,106.76	-	1,106.76
CDCP	29.52	33.71	(7.83)	-	-	25.88	25.88	-	25.88
Noncredit	148.66	114.88	(21.64)	-	-	93.24	93.24	-	93.24
Total FTES=>>>	7,072.04	5,880.91	1,114.40	-	-	6,995.31	6,764.20	117.66	6,881.86
Total Values=>>>		\$32,915,955	\$6,455,454	\$0	\$0	\$39,371,408			
Change from PY to CY=>>>		\$7,078,387							

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate * Total Revenue	m = j + k 2024-25 Total Revenue
Credit	\$29,322,214	\$ 622,933	\$5,294.42	\$29,945,147
Incarcerated Credit	-	-	\$7,424.53	-
Special Admit Credit	8,217,171	-	\$7,424.53	8,217,171
CDCP	192,147	-	\$7,424.53	192,147
Noncredit	416,277	-	\$4,464.58	416,277
Total	\$38,147,809	\$622,933		\$38,770,742

n	o = f + h	p = n - o	q = p x l
2024-25 Applied #0	2024-25 Applied #3	2024-25 Unfunded FTES	2024-25 Unfunded FTES Value
5,887.09	5,887.09	0.00	\$ 2
-	-	-	-
1,106.76	1,106.76	-	-
25.88	25.88	-	-
93.24	93.24	-	-
7,112.97	7,112.97	0.00	\$ 2
Total Value=>>>			\$39,994,342

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2024-25 P2 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
Credit	-	5,887.09	-	5,887.09
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,106.76	-	1,106.76
CDCP	-	25.88	-	25.88
Noncredit	-	93.24	-	93.24
Total	-	7,112.97	-	7,112.97

Definitions:

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				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2021-22	2022-23	2023-24	Total \$
Credit	-	-	1,074.19	\$ 5,687,217
Incarcerated Credit	-	-	0.92	6,831
Special Admit Credit	-	-	86.43	641,702
CDCP	-	-	(4.19)	(31,109)
Noncredit	-	-	33.78	150,813
Total	-	-	1,191.13	\$ 6,455,454

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2023-24 Applied #3 FTES	2024-25 Growth FTES
Credit	4.60%	4,885.67	224.98
Incarcerated Credit	4.60%	-	-
Special Admit Credit	4.60%	846.65	38.99
CDCP	4.60%	33.71	1.55
Noncredit	4.60%	114.88	5.29
Total		5,880.91	270.81

Total Growth FTES Value =>>> \$ 1,515,746

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts			
≥ 20,000	10,847,419.78	-	\$0
≥ 10,000 & < 20,000	8,677,936.16	-	-
< 10,000	6,508,449.14	1	6,508,449
Multi-College Districts			
≥ 20,000	8,677,936.16	-	-
≥ 10,000 & < 20,000	7,593,193.50	-	-
< 10,000	6,508,449.14	-	-
Additional Rural \$	2,070,087.77	-	-
		Subtotal	\$6,508,449

FTES	Funding Rate	Number of Centers	Basic Allocation
State Approved Centers			
≥ 1,000	\$2,169,483.61	-	\$0
Grandparented Centers			
≥ 1,000	2,169,483.61	-	-
≥ 750 & < 1,000	1,627,112.28	-	-
≥ 500 & < 750	1,084,740.95	-	-
≥ 250 & < 500	542,371.33	-	-
≥ 100 & < 250	271,187.37	-	-
		Subtotal	\$0
		Total Basic Allocation	\$6,508,449
		Total FTES Allocation	38,770,742
		Total Base Allocation	\$45,279,191

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,251.96	Points	2023-24 Headcount	Rate	Revenue
AB540 Students	1	311	\$1,251.96	\$389,360
Pell Grant Recipients	1	3,719	1,251.96	4,656,045
Promise Grant Recipients	1	5,893	1,251.96	7,377,809
		Totals	9,923	\$12,423,214

Section III: Student Success Allocation

All Students - Point Value \$738.23	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	231	259	252	247.33	\$ 2,952.94	\$730,360
Associate Degrees	3	505	520	1,016	680.33	2,214.70	1,506,737
Baccalaureate Degrees	3	10	11	9	10.00	2,214.70	22,147
Credit Certificates	2	161	189	303	217.67	1,476.47	321,378
Transfer Level Math and English	2	146	185	229	186.67	1,476.47	275,608
Transfer to a Four Year University	1.5	446	447	405	432.67	1,107.35	479,114
Nine or More CTE Units	1	1,369	1,567	1,734	1,556.67	738.23	1,149,185
Regional Living Wage	1	1,830	1,582	1,443	1,618.33	738.23	1,194,710
		All Students Subtotal	4,698	4,760	5,391	4,949.67	\$5,679,239
Pell Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	6	137	159	175	157.00	\$ 1,117.26	\$175,409
Associate Degrees	4.5	346	363	671	460.00	837.94	385,454
Baccalaureate Degrees	4.5	7	3	6	5.33	837.94	4,469
Credit Certificates	3	92	103	157	117.33	558.63	65,546
Transfer Level Math and English	3	74	77	116	89.00	558.63	49,718
Transfer to a Four Year University	2.25	201	202	199	200.67	418.97	84,074
Nine or More CTE Units	1.5	887	1,037	1,191	1,038.33	279.31	290,021
Regional Living Wage	1.5	814	666	613	697.67	279.31	194,868
		Pell Grant Recipients Subtotal	2,558	2,610	3,128	2,765.33	\$1,249,559
Promise Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	4	173	200	212	195.00	\$ 744.84	\$145,243
Associate Degrees	3	420	442	844	568.67	558.63	317,673
Baccalaureate Degrees	3	9	5	9	7.67	558.63	4,283
Credit Certificates	2	133	132	211	158.67	372.42	59,090
Transfer Level Math and English	2	92	110	157	119.67	372.42	44,566
Transfer to a Four Year University	1.5	265	274	250	263.00	279.31	73,460
Nine or More CTE Units	1	1,116	1,286	1,466	1,289.33	186.21	240,086
Regional Living Wage	1	1,225	970	876	1,023.67	186.21	190,616
		Promise Grant Recipients Subtotal	3,433	3,419	4,025	3,625.67	\$1,075,017
		Total Headcounts	10,689	10,789	12,544	11,340.67	\$8,003,815

California Community Colleges
 2023-24 Recalculation
 Shasta-Tehama-Trinity Joint CCD
 Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2020-21	2021-22	2022-23	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab 2022-23	ac = aa x ab 2023-24
FTES Category	% target	Applied #3 FTES	Growth FTES
Credit	1.86%	5,959.86	110.83
Incarcerated Credit	1.86%	0.92	0.02
Special Admit Credit	1.86%	933.08	17.35
CDCP	1.86%	29.52	0.55
Noncredit	1.86%	148.66	2.76
Total		7,072.04	131.51
Total Growth FTES Value >>>			\$ 722,565

Section Ie: Basic Allocation			
District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	10,732,581.16	-	\$0
≥ 10,000 & < 20,000	8,586,065.27	-	-
< 10,000	6,439,546.00	1	6,439,546
<u>Multi-College Districts</u>			
≥ 20,000	8,586,065.27	-	-
≥ 10,000 & < 20,000	7,512,806.48	-	-
< 10,000	6,439,546.00	-	-
Additional Rural \$	2,048,172.33	-	-
Subtotal			\$6,439,546

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000	\$2,146,515.89	-	\$0
<u>Grandparented Centers</u>			
≥ 1,000	2,146,515.89	-	-
≥ 750 & < 1,000	1,609,886.50	-	-
≥ 500 & < 750	1,073,257.10	-	-
≥ 250 & < 500	536,629.40	-	-
≥ 100 & < 250	268,316.39	-	-
Subtotal			\$0
Total Basic Allocation			\$6,439,546
Total FTES Allocation			36,318,821
Total Base Allocation			\$42,758,367

Section II: Supplemental Allocation			
Supplemental Allocation - Point Value \$1238.71	Points	2022-23 Headcount	Rate Revenue
AB540 Students	1	322	\$1,238.71 \$398,864
Pell Grant Recipients	1	3,516	1,238.71 4,355,295
Promise Grant Recipients	1	5,490	1,238.71 6,800,503
		Totals	9,328 \$11,554,662

Section III: Student Success Allocation							
All Students - Point Value \$730.42	Points	2020-21 Headcount	2021-22 Headcount	2022-23 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	242	231	259	244.00	\$ 2,921.68	\$712,889
Associate Degrees	3	548	505	520	524.33	2,191.26	1,148,949
Baccalaureate Degrees	3	6	10	11	9.00	2,191.26	19,721
Credit Certificates	2	174	161	189	174.67	1,460.84	255,160
Transfer Level Math and English	2	150	146	185	160.33	1,460.84	234,221
Transfer to a Four Year University	1.5	390	446	447	427.67	1,095.63	468,564
Nine or More CTE Units	1	1,480	1,369	1,567	1,472.00	730.42	1,075,177
Regional Living Wage	1	1,759	1,830	1,582	1,723.67	730.42	1,258,999
All Students Subtotal		4,749	4,698	4,760	4,735.67		\$5,173,680
Pell Grant Recipients - Point Value \$184.24							
Associate Degrees for Transfer	6	151	137	159	149.00	\$ 1,105.43	\$164,709
Associate Degrees	4.5	361	346	363	356.67	829.07	295,702
Baccalaureate Degrees	4.5	2	7	3	4.00	829.07	3,316
Credit Certificates	3	107	92	103	100.67	552.71	55,640
Transfer Level Math and English	3	66	74	77	72.33	552.71	39,980
Transfer to a Four Year University	2.25	220	201	202	207.67	414.54	86,085
Nine or More CTE Units	1.5	971	887	1,037	965.00	276.36	266,685
Regional Living Wage	1.5	761	814	666	747.00	276.36	206,439
Pell Grant Recipients Subtotal		2,639	2,558	2,610	2,602.33		\$1,118,556
Promise Grant Recipients - Point Value \$184.24							
Associate Degrees for Transfer	4	197	173	200	190.00	\$ 736.95	\$140,021
Associate Degrees	3	467	420	442	443.00	552.71	244,852
Baccalaureate Degrees	3	5	9	5	6.33	552.71	3,501
Credit Certificates	2	133	133	132	132.67	368.48	48,885
Transfer Level Math and English	2	103	92	110	101.67	368.48	37,462
Transfer to a Four Year University	1.5	273	265	274	270.67	276.36	74,801
Nine or More CTE Units	1	1,217	1,116	1,286	1,206.33	184.24	222,253
Regional Living Wage	1	1,114	1,225	970	1,103.00	184.24	203,215
Promise Grant Recipients Subtotal		3,509	3,433	3,419	3,453.67		\$974,990
Total Headcounts		10,897	10,689	10,789	10,791.67		\$7,267,226

**California Community Colleges
2023-24 Recalculation
Shasta-Tehama-Trinity Joint CCD
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Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 42,758,367
II. Supplemental Allocation	11,554,662
III. Student Success Allocation	7,267,226
	Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 61,580,255
	2022-23 SCFF Calculated Revenue + COLA (B) 63,258,224
	Hold Harmless Revenue (C) 53,701,865
	Stability Protection Adjustment 1,677,969
	Hold Harmless Protection Adjustment -
	2023-24 TCR (Max of A, B, or C) \$ 63,258,224
Revenue Sources	
Property Tax & ERAF	\$ 23,051,600
Less Property Tax Excess	-
Student Enrollment Fees	1,278,960
Education Protection Account (EPA)	5,651,184
State General Fund Allocation	33,276,480
State General Fund Allocation	
General Fund Allocation	\$ 32,822,643
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	453,837
Subtotal State General Fund Allocation	\$33,276,480
Adjustment(s)	-
Total State General Fund Allocation (Exhibit A)	\$33,276,480
	Available Revenue \$ 63,258,224
	2023-24 TCR (Max of A, B, or C) 63,258,224
	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	2021-22 Applied #3	2022-23 Applied #3	2023-24 Restoration	2023-24 Decline	2023-24 Adjustment	2023-24 Applied #1	2023-24 Applied #2	2023-24 Growth	2023-24 Funded
Credit:	5,959.86	5,959.86	-	(1,074.19)	-	4,885.67	5,601.80	-	5,601.80
Incarcerated Credit	0.92	0.92	-	(0.92)	-	-	-	-	-
Special Admit Credit	933.08	933.08	-	(86.43)	-	846.65	846.65	-	846.65
CDCP	29.52	29.52	-	4.19	-	33.71	33.71	-	33.71
Noncredit	148.66	148.66	-	(33.78)	-	114.88	114.88	-	114.88
Total FTES=>>>	7,072.04	7,072.04	-	(1,191.13)	-	5,880.91	6,597.04	-	6,597.04
Total Values=>>>		\$38,954,595	\$0	(\$6,387,112)	\$0				
Change from PY to CY=>>>		(\$6,387,113)							

variable	j = g x l 2023-24 Applied #2 Revenue	k = h x l 2023-24 Growth Revenue	l 2023-24 Rate \$*	m = j + k 2023-24 Total Revenue
Credit	\$29,344,300	\$ -	\$5,238.37	\$29,344,300
Incarcerated Credit	-	-	\$7,345.93	-
Special Admit Credit	6,219,429	-	\$7,345.93	6,219,429
CDCP	247,631	-	\$7,345.93	247,631
Noncredit	507,461	-	\$4,417.31	507,461
Total	\$36,318,821	\$0		\$36,318,821

n	o = f + h	p = n - o	q = p x l
2023-24 Applied #0	2023-24 Applied #3	2023-24 Unfunded FTES	2023-24 Unfunded FTES Value
4,885.67	4,885.67	-	\$ -
-	-	-	-
846.65	846.65	-	-
33.71	33.71	-	-
114.88	114.88	-	-
5,880.91	5,880.91	-	\$ -
Total Value=>>>	\$32,567,482		

Section Ib: 2023-24 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2023-24 R1 FTES	t ECA Applied	n = s + t 2023-24 Applied #0
Credit	-	4,885.67	-	4,885.67
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	846.65	-	846.65
CDCP	-	33.71	-	33.71
Noncredit	-	114.88	-	114.88
Total	-	5,880.91	-	5,880.91

Definitions:	PY: 2022-23	CY: 2023-24
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		

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Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2019-20	2020-21	2021-22	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab 2021-22	ac = aa x ab 2022-23
FTES Category	% target	Applied #3 FTES	Growth FTES
Credit	2.45%	5,959.86	145.80
Incarcerated Credit	2.45%	0.92	0.02
Special Admit Credit	2.45%	933.08	22.83
CDCP	2.45%	29.52	0.72
Noncredit	2.45%	148.66	3.64
Total		7,072.04	173.01
Total Growth FTES Value =>>> \$			880,606

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts			
≥ 20,000	9,917,373.09	-	\$0
≥ 10,000 & < 20,000	7,933,898.79	-	-
< 10,000	5,950,421.36	1	5,950,421
Multi-College Districts			
≥ 20,000	7,933,898.79	-	-
≥ 10,000 & < 20,000	6,942,160.85	-	-
< 10,000	5,950,421.36	-	-
Additional Rural \$	1,892,600.56	-	-
Subtotal			\$5,950,421

FTES	Funding Rate	Number of Centers	Basic Allocation
State Approved Centers			
≥ 1,000	\$1,983,474.31	-	\$0
Grandparented Centers			
≥ 1,000	1,983,474.31	-	-
≥ 750 & < 1,000	1,487,605.34	-	-
≥ 500 & < 750	991,736.37	-	-
≥ 250 & < 500	495,868.97	-	-
≥ 100 & < 250	247,936.04	-	-
Subtotal			\$0
Total Basic Allocation			\$5,950,421
Total FTES Allocation			35,995,744
Total Base Allocation			\$41,946,165

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1144.62	Points	2021-22 Headcount	Rate	Revenue
AB540 Students	1	297	\$1,144.62	\$339,952
Pell Grant Recipients	1	3,325	1,144.62	3,805,860
Promise Grant Recipients	1	4,940	1,144.62	5,654,421
		Totals	8,562	\$9,800,233

Section III: Student Success Allocation

All Students - Point Value \$674.94	Points	2019-20 Headcount	2020-21 Headcount	2021-22 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	233	242	231	235.33	\$ 2,699.76	\$635,343
Associate Degrees	3	533	548	505	528.67	2,024.82	1,070,454
Baccalaureate Degrees	3	8	6	10	8.00	2,024.82	16,199
Credit Certificates	2	152	174	161	162.33	1,349.88	219,130
Transfer Level Math and English	2	187	150	146	161.00	1,349.88	217,330
Transfer to a Four Year University	1.5	425	390	446	420.33	1,012.41	425,549
Nine or More CTE Units	1	1,498	1,480	1,369	1,449.00	674.94	977,987
Regional Living Wage	1	1,722	1,759	1,830	1,770.33	674.94	1,194,867
All Students Subtotal		4,758	4,749	4,698	4,735.00		\$4,756,859
Pell Grant Recipients - Point Value \$170.24							
Associate Degrees for Transfer	6	143	151	137	143.67	\$ 1,021.46	\$146,750
Associate Degrees	4.5	356	361	346	354.33	766.10	271,454
Baccalaureate Degrees	4.5	5	2	7	4.67	766.10	3,575
Credit Certificates	3	89	107	92	96.00	510.73	49,030
Transfer Level Math and English	3	94	66	74	78.00	510.73	39,837
Transfer to a Four Year University	2.25	220	220	201	213.67	383.05	81,845
Nine or More CTE Units	1.5	989	971	887	949.00	255.37	242,342
Regional Living Wage	1.5	829	761	814	801.33	255.37	204,633
Pell Grant Recipients Subtotal		2,725	2,639	2,558	2,640.67		\$1,039,466
Promise Grant Recipients - Point Value \$170.24							
Associate Degrees for Transfer	4	175	197	173	181.67	\$ 680.98	\$123,711
Associate Degrees	3	450	467	420	445.67	510.73	227,616
Baccalaureate Degrees	3	5	5	9	6.33	510.73	3,235
Credit Certificates	2	122	133	133	129.33	340.49	44,036
Transfer Level Math and English	2	127	103	92	107.33	340.49	36,546
Transfer to a Four Year University	1.5	284	273	265	274.00	255.37	69,970
Nine or More CTE Units	1	1,247	1,217	1,116	1,193.33	170.24	203,158
Regional Living Wage	1	1,227	1,114	1,225	1,188.67	170.24	202,363
Promise Grant Recipients Subtotal		3,637	3,509	3,433	3,526.33		\$910,635
Total Headcounts		11,120	10,897	10,689	10,902.00		\$6,706,960

**California Community Colleges
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Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	41,946,165
II. Supplemental Allocation			9,800,233
III. Student Success Allocation			6,706,960
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	58,453,358
	2021-22 SCFF Calculated Revenue + COLA (B)		53,584,283
	Hold Harmless Revenue (C)		49,622,865
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	2022-23 TCR (Max of A, B, or C)	\$	58,453,358
Revenue Sources			
Property Tax & ERAF		\$	22,380,858
Less Property Tax Excess			-
Student Enrollment Fees			1,155,716
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,072.04	x Rate: \$490.07
State General Fund Allocation			3,465,812
			31,450,972
State General Fund Allocation			
General Fund Allocation		\$	31,031,607
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			419,365
	Subtotal State General Fund Allocation		\$31,450,972
Adjustment(s)			-
	Total State General Fund Allocation (Exhibit A)		\$31,450,972
	Available Revenue	\$	58,453,358
	2022-23 TCR (Max of A, B, or C)		58,453,358
	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	2020-21 Applied #3	2021-22 Applied #3	2022-23 Restoration	2022-23 Decline	2022-23 Adjustment	2022-23 Applied #1	2022-23 Applied #2	2022-23 Growth	2022-23 Funded
Credit	5,959.86	5,959.86	-	-	-	5,959.86	5,959.86	-	5,959.86
Incarcerated Credit	0.92	0.92	-	-	-	0.92	0.92	-	0.92
Special Admit Credit	933.08	933.08	-	-	-	933.08	933.08	-	933.08
CDCP	29.52	29.52	-	-	-	29.52	29.52	-	29.52
Noncredit	148.66	148.66	-	-	-	148.66	148.66	-	148.66
Total FTES=>>>	7,072.04	7,072.04	-	-	-	7,072.04	7,072.04	-	7,072.04
Total Values=>>>		\$35,995,744	\$0	\$0	\$0				
Change from PY to CY=>>>		\$1,768,229							

variable	j = g x l 2022-23 Applied #2 Revenue	k = h x l 2022-23 Growth Revenue	l 2022-23 R1 Rate \$*	m = j + k 2022-23 Total Revenue
Credit	\$28,848,613	\$-	\$4,840.49	\$28,848,613
Incarcerated Credit	6,245	-	\$6,787.96	6,245
Special Admit Credit	6,333,707	-	\$6,787.96	6,333,707
CDCP	200,380	-	\$6,787.96	200,380
Noncredit	606,799	-	\$4,081.79	606,799
Total	\$35,995,744	\$0		\$35,995,744

n	o = f + h	p = n - o	q = p x l 2022-23 Unfunded FTES Value
6,325.16	5,959.86	365.30	\$ 1,768,229
0.92	0.92	-	-
933.08	933.08	-	-
29.52	29.52	-	-
148.66	148.66	-	-
7,437.34	7,072.04	365.30	\$ 1,768,229

Total Value=>>> \$37,763,973

Section Ib: 2022-23 FTES Modifications

variable	r Applied #0 19-20 FTES	s Reported 320 2022-23 R1 FTES	t Emergency Conditions Allowance (ECA) COVID-19	u Other	n = s + t + u 2022-23 Applied #0
Credit	6,325.16	4,388.99	1,936.17	-	6,325.16
Incarcerated Credit	0.92	-	0.92	-	0.92
Special Admit Credit	933.08	903.66	29.42	-	933.08
CDCP	29.52	31.80	(2.28)	-	29.52
Noncredit	148.66	98.68	49.98	-	148.66
Total	7,437.34	5,423.13	2,014.21	-	7,437.34

Definitions:	PY: 2021-22	CY: 2022-23
PY App#3: PY App#1 plus PY Growth, is the base for CY		
CY App#0: Reported R1 FTES with COVID-19 and other ECA and 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		
CY App#3: CY App#1 plus Growth and 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		