

**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>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>State General Fund Certification (Exhibit A)</b>		<b>\$61,953,360</b>
	<b>Deferral Amount</b>		<b>\$7,398,978</b>
		3.0364%	Revenue Deficit \$ (3,367,773)
			<b>Available Revenue \$ 107,546,434</b>
			<b>2025-26 TCR (Max of A, B, or C) 110,914,207</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	9,328.54	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
<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	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	\$13,316,293
Total FTES Allocation	60,799,316
<b>Total Base Allocation</b>	<b>\$74,115,609</b>

**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>	<b>17,861</b>	<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>		<b>7,343</b>	<b>7,123</b>	<b>7,969</b>	<b>7,478.33</b>		<b>\$9,684,109</b>
<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>		<b>4,349</b>	<b>4,323</b>	<b>4,950</b>	<b>4,540.67</b>		<b>\$2,302,003</b>
<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>		<b>5,578</b>	<b>5,593</b>	<b>6,274</b>	<b>5,815.00</b>		<b>\$1,936,894</b>
<b>Total Headcounts</b>		<b>17,270</b>	<b>17,039</b>	<b>19,193</b>	<b>17,834.00</b>		<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.