

Exhibit C Overview

Exhibit C displays components of a district’s Total Computational Revenue (TCR) pursuant to California Code of Regulations, title 5, sections 58770 - 58779. TCR is the total sum of revenue that a district may receive from both state and local revenue sources and consists of five primary components:

Title 5 Requirement	Primary Components of TCR	Exhibit C Section
§ 58771 (b, c, & d)	+ Full-Time Equivalent Student (FTES) Base Revenue	I.
§ 58771 (e & i)	+ Basic Allocation Base Revenues	I.
§ 58773	+ Inflation Adjustments (COLA)	II.
§ 58774	+ Workload Adjustments	IV.
§ 58776	+ <u>Budget Stability Adjustment</u>	VI.
	= Total Computational Revenue	VII

The primary district revenue sources include state general apportionment, local property taxes, and student enrollment fees. At the time of the advance principal apportionment (AD), figures for property tax, enrollment fees, and FTES are estimates. As the fiscal year progresses and actual data becomes available, the TCR and other Exhibit C information increases in accuracy.

The top and bottom portions of Exhibit C provide supporting data for the TCR calculation in the middle portion. An overview of each portion of Exhibit C continues on the following pages and uses the following acronyms:

Acronym Key	
AD	Advance Principal Apportionment
CDCP	Career Development and College Preparation
COLA	Cost of Living Adjustment
CY	Current Fiscal Year
EPA	Education Protection Account
FTES	Full-Time Equivalent Student
FTFH	Full-time Faculty Hiring
P1	First Principal Apportionment
P2	Second Principal Apportionment
PY	Prior Fiscal Year
R1	PY Apportionment Recalculation
TCR	Total Computational Revenue

Top Portion – Workload Measures and FTES Summary

Workload Measures	Base Funding	Marginal Funding	Base FTES	Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	5,072.111815	5,151.236729	7,495.520	56.508	3.911	0.000	7,555.939	0.000	7,555.939
Noncredit FTES	3,050.003561	3,097.583616	130.480	1.052	0.000	0.000	131.532	0.000	131.532
CDCP FTES	5,072.111786	5,151.236719	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total FTES			7,626.000	57.559	3.911	0.000	7,687.470	0.000	7,687.471

Workload Measures are the base and marginal funding rates by type of FTES.

Workload Measures	
Column	Definition
Base Funding	Rate of funding per FTES prior to Inflation or “Cost of Living” Adjustment (COLA). (Current Year (CY) funding)/(Base FTES) <i>Base FTES is Prior Year (PY) FTES as of second principal apportionment (P2).</i>
Marginal Funding	Rate of funding per FTES including COLA [(Base Funding Rate) x (CY COLA)]

The FTES Summary displays the components of FTES.

$$(\text{Base FTES} + \text{Growth FTES} + \text{Restored FTES} + \text{Stability FTES}) = \text{Total Funded FTES}$$

$$(\text{Total Funded FTES} + \text{Unfunded FTES}) = \text{Actual FTES}$$

FTES Summary	
Column	Definition
Base FTES	Funded FTES as of PY P2.
Growth FTES	CY target growth at AD. For P1, P2, and R1, this will be the actual growth in FTES.
Restored FTES	FTES restored in CY for a decline in FTES that occurred in one of the three PYs.
Stability FTES	FTES decline in CY that is eligible for CY stability funding.

At AD, Actual FTES is an estimate that assumes the district will achieve total restoration and growth targets. For P1, P2, and R1, Actual FTES is equal to the amount reported on the CCFS-320 Student Attendance Accounting Report plus Stability FTES, if applicable.

Bottom Portion – Basic Allocation

The bottom portion of Exhibit C shows the calculation of the district’s basic allocation prior to any COLA. This is the amount shown in the middle portion as *I.A Basic Allocation*.

Total Basic Allocation Revenue =

(Total Colleges Revenue + Total Approved Center Revenue + Total Grandfathered or Previously Approved Centers Revenue)

Basic Allocation Calculation Before Current Year COLA College/Center Base Funding Rates (Current Year FTES Thresholds)										
Single College District Funding Rates: Total FTES					Multi-College District Funding Rate: Total FTES					
>20000	>10000	<=10000			Rural	>20000	>10000	<=10000		
\$6,083,086	\$4,866,469	\$3,649,851			\$1,160,881	\$4,866,469	\$4,258,160	\$3,649,851		
FTEs:					Total Colleges					
0	0	0			0	0	0	2		2
Revenue:					Total Approved Centers					Total Colleges Revenue
\$0	\$0	\$0			\$0	\$0	\$0	\$7,299,702		\$7,299,702
State Approved Center: Funding Rates					Total Grandfathered or Previously Approved Centers					Total Basic Allocation Revenue
1	\$1,216,617				1	\$1,216,617				\$9,124,628
Grandfathered or Previously Approved Center: Funding Rate @ FTES Levels					Total Grandfathered or Previously Approved Centers Revenue					
>1000	>750	>500	>250	<=100	\$608,309					
\$1,216,617	\$912,463	\$608,309	\$304,154	\$152,077						
Number of Grandfathered or Previously Approved Centers: @ Total FTES					Total Grandfathered or Previously Approved Centers					
0	0	1	0	0	1					
Number of Grandfathered or Previously Approved Centers Revenue					Total Grandfathered or Previously Approved Centers Rev.					
\$0	\$0	\$608,309	\$0	\$0	\$608,309					

Middle Portion – Total Computational Revenue

The middle section displays the primary components of and adjustments to TCR.

I Base Revenues +/- Restore or Decline		V Other Revenue Adjustments	
A. Basic Allocation	\$9,124,628	A. Misc. Revenue Adjustments	\$0
B. Revised Base FTES Revenue	\$30,416,080	B. Full-Time Faculty Hiring (FTFH) Adjustments	(\$19,890)
1. Credit Base Revenue	\$38,018,116	C. Base Increase (FTFH)	\$11,127
2. Noncredit Base Revenue	\$397,964	D. Base Increase (Non-FTFH)	\$1,321,179
3. Career Development College Prep	\$0	Total Revenue Adjustments	\$1,312,416
C. Current Year Decline	\$0	VI Stability Adjustment	\$0
Total Base Revenue Less Decline	\$47,540,708	VII Total Computational Revenue (sum of II,III,IV,V,& VI)	\$49,909,247
II Inflation Adjustment		VIII District Revenue Source	
A. Statewide Inflation Adjustment	1.56%	A1. Property Taxes	\$29,617,285
B. Inflation Adjustment	\$741,635	A2. Less Property Taxes Excess	\$0
Current Year Base Revenue + Inflation Adjustment	\$48,282,343	B. Student Enrollment Fees	\$1,679,283
III Basic Allocation & Restoration		C1. State General Apportionment	\$10,927,687
A. Basic Allocation Adjustment	\$0	C2. Full-Time Faculty Hiring	\$417,004
B. Basic Allocation Adjustment COLA	\$0	D. Estimated EPA	\$6,536,789
C. Stability Restoration	\$20,146	Available Revenue	\$49,178,048
Total Basic Allocation & Restoration	\$20,146	E. Revenue Shortfall	0.9853494283
IV Growth		Total Revenue Plus shortfall	\$49,909,247
A. Target Growth Rate	0.78%	\$294,342	
B. Funded Growth Rate	0.78%	\$294,342	
C. Funded Credit Growth Revenue	\$291,084	IX Other Allowance and Total Apportionments	
D. Funded Noncredit Growth Revenue	\$3,258	A. State General Apportionment	\$11,344,691
E. Funded Noncredit CDCP Growth Rev.	\$0	B. Statewide Average Replacement Cost	\$0
Total Growth Revenue	\$294,342	Number of Faculty Not Hired	0.00
		Full-time Faculty Adjustment	\$0
		Net State General Apportionment	\$11,344,691
		X Unrestored Decline as of July 1st of Current Year	
		A. 1st Year	\$0
		B. 2nd Year	\$19,837
		C. 3rd Year	\$0
		Total	\$19,837

Exhibit C - Total Computational Revenue Components

Section		Definitions
I. Base Revenue	A. Basic Allocation	Basic Allocation based on district size <i>(from bottom section)</i> .
	B. Revised Base FTES Revenue	For each type of FTES: = (Base Funding rate <i>(from top section)</i>) x (Base FTES <i>(from top section)</i>)
	C. Current Year Decline	Reduction in funding due to CY decline in FTES.
	Total Base Revenue Less Decline	= (I.A) + (I.B) – (I.C)
II. Inflation Adjustment	A. Statewide Inflation Adjustment	CY COLA displayed as percent.
	B. Inflation Adjustment	CY COLA dollar amount: = (I. Total Base Revenue Less Decline) x (II.A)
	Current Year Base Revenue + Inflation Adjustment	= (I. Total Base Revenue Less Decline) + (II.B)
III. Basic Allocation & Restoration	A. Basic Allocation Adjustment	Adjustment for changes in size or status of colleges and centers, not including COLA
	B. Basic Allocation Adjustment COLA	CY COLA for III.A. = (III. A) x (II.A)
	C. Stability Restoration	Amount of FTES funding that the district restored based on Actual FTES.
	Total Basic Allocation & Restoration	= (III.A) + (III.B) + (III.C)
IV. Growth	A. Target Growth Rate	The district’s available growth revenue. At AD, this is the total maximum revenue available to the district as calculated by a weighted growth model that includes local demographic and student need factors.
	B. Funded Growth Rate	At P1, P2, and R1, not all districts will achieve the growth targets determined at Advance. This line is the actual growth funded. = (IV. C) + (IV. D) + (IV. E)
	C. Funded Credit Growth Revenue	The portion of the funded growth rate attributable to Credit FTES.
	D. Funded Noncredit Growth Revenue	The portion of the funded growth rate attributable to Non-credit FTES.
	E. Funded Noncredit CDCP Growth Rev.	The portion of the funded growth rate attributable to CDCP FTES.
	Total Growth Revenue	The growth revenue that the district will receive. = IV.B
V. Other Revenue Adjustments	A. Misc. Revenue Adjustments	Miscellaneous adjustments as needed.
	B. Full-Time Faculty Hiring Adjustment	Change in FTFH funding caused by differences in reported FTES between CY and PY.

Exhibit C - Total Computational Revenue Components

Section		Definitions
	C. Base Increase (FTFH)	Portion of total base increase attributed to FTFH funding. At AD, this amount is an estimate based on the district's PY allocation of FTFH funds as a percentage of CY base revenue. The amount is revised at P1, P2, and R1 to reflect updated data.
	D. Base Increase (Non-FTFH)	Non-FTFH base increase is the CY Budget Act base increase less FTFH portion calculated above. <i>Statewide: (C. Base Increase (FTFH) + D. Base Increase (Non-FTFH)) = CY Budget Act base increase.</i>
	Total Revenue Adjustments	= (V.A) + (V.B) + (V.C) + (V.D)
VI. Stability Adjustment		The amount that a district is entitled to receive in the initial year of FTES decline including the CY COLA.
VII. Total Computational Revenue		Revenue that a district is eligible to receive. The sum of sections II. - VI.
VIII. District Revenue Source	A.1. Property Taxes	The estimated property tax available to districts provided by the California Department of Finance (DOF) and updated at each certification. At R1, actual property tax figures are used.
	A.2. Less Property Taxes Excess	For districts that are entirely locally-funded, this is the amount of property tax above TCR.
	B. Student Enrollment Fees	The estimated student enrollment fees are provided by the California Department of Finance (DOF) at AD. At P1 and P2, the student enrollment fee estimates are reported by districts to the Chancellor's Office. At R1, actual student fees are reported by the districts.
	C1. State General Apportionment	= Total state general apportionment – FTFH portion shown in C.2 below.
	C2. Full-Time Faculty Hiring	The FTFH portion of total general apportionment. This amount is the initial funding provided in the 2015-16 Budget Act, increased annually by any base increase and COLA.
	D. Estimated EPA	The estimated Education Protection Account funds available to districts as provided by the California Department of Finance (DOF). Estimates are updated at P1 and P2. Actual figures are used at R1.
	Available Revenue	= A.1. – A.2. + B. + C.1 + C.2 + D

Exhibit C - Total Computational Revenue Components

Section		Definitions
	E. Revenue Shortfall	Displays the percentage of TCR funded based on estimated available revenue and the dollar amount of revenue shortfall. = (VII. TCR) – Available Revenue
	Total Revenue Plus Shortfall	= Available Revenue + (VIII.E). This total is equal to the TCR calculated in section VII.
IX. Other Allowances and Total Apportionment	A. State General Apportionment	Certified amount of State General Apportionment. This total is also the total on Exhibit A = (VIII.C1) + (VIII.C.2)
	B. Statewide Average Replacement Cost	This line item is not used at this time.
	Number of Faculty Not Hired	This line item is not used at this time.
	Full-Time Faculty Adjustment	This line item is not used at this time.
	Net State General Apportionment	= (IX.A) + (IX.B)
X. Unrestored Decline		Shows the dollar amount of unrestored decline before COLA that district is eligible to restore in the CY.
	A. 1 st Year	Unrestored decline from PY.
	B. 2 nd Year	Unrestored decline from prior prior year.
	C. 3 rd Year	Unrestored decline from prior prior prior year.