

**Revenue Allocation Model 4-12-24**



**Kern Community College District:  
College Level SCFF Data**



**District Total**

**SCFF Data for District Funding P1- 2023-24**

|  |                                 | Data          | Funding Rate         | 2023-24 State Apportionment Funding | Data                    | Estimated Funding     | % of Total Funding | Data                | Estimated Funding       | % of Total Funding | Data                | Estimated Funding    | % of Total Funding      | Data                  | Total Estimated Funding |  |
|--|---------------------------------|---------------|----------------------|-------------------------------------|-------------------------|-----------------------|--------------------|---------------------|-------------------------|--------------------|---------------------|----------------------|-------------------------|-----------------------|-------------------------|--|
| <b>Basic Allocation</b>                          | Basic Allocation                |               |                      | \$ 20,391,898                       |                         | \$ 7,512,806          |                    |                     | \$ 6,439,546            |                    |                     | \$ 6,439,546         |                         | \$ 20,391,898         | \$ -                    |  |
|  | State Centers                   |               |                      | \$ 6,976,177                        |                         | \$ 4,293,032          |                    |                     | \$ 2,683,145            |                    |                     | \$ -                 |                         | \$ 6,976,177          | \$ -                    |  |
|  | <b>Total Basic Allocation</b>   |               |                      | <b>\$ 27,368,075</b>                |                         | <b>\$ 11,805,838</b>  |                    |                     | <b>\$ 9,122,691</b>     |                    |                     | <b>\$ 6,439,546</b>  |                         | <b>\$ 27,368,075</b>  | \$ -                    |  |
| <b>FTEs</b>                                      | <b>FTEs</b>                     |               |                      |                                     | <b>FTEs</b>             |                       |                    |                     | <b>FTEs</b>             |                    |                     |                      | <b>2023-24 P1 FTEs</b>  |                       |                         |  |
|  | Credit                          | 19,816.35     | \$ 5,238.37          | \$ 103,805,373                      | 15,159.50               | \$ 79,411,070         | 76.5%              | 2,379.95            | \$ 12,467,059           | 12.0%              | 2,276.90            | \$ 11,927,245        | 11.5%                   | 19,816.35             | \$ 103,805,373          |  |
|  | Incarcerated Credit             | 685.00        | \$ 7,345.93          | \$ 5,031,962                        | 482.93                  | \$ 3,547,570          | 70.5%              | 30.83               | \$ 226,402              | 4.5%               | 30.83               | \$ 226,402           | 4.5%                    | 685.00                | \$ 5,031,962            |  |
|  | Special Admit Credit            | 3,500.00      | \$ 7,345.93          | \$ 25,710,755                       | 2,477.30                | \$ 18,198,072         | 70.8%              | 532.70              | \$ 3,913,177            | 15.2%              | 490.00              | \$ 3,599,506         | 14.0%                   | 3,500.00              | \$ 25,710,755           |  |
|  | CDCP                            | 89.43         | \$ 7,345.93          | \$ 656,947                          | 71.10                   | \$ 522,296            | 79.5%              | -                   | \$ -                    | 0.0%               | 18.33               | \$ 134,651           | 20.5%                   | 89.43                 | \$ 656,947              |  |
|  | Non Credit                      | 179.57        | \$ 4,417.31          | \$ 793,216                          | 157.72                  | \$ 696,698            | 87.8%              | 18.95               | \$ 83,708               | 10.6%              | 2.90                | \$ 12,810            | 1.6%                    | 179.57                | \$ 793,216              |  |
|  | <b>Total FTEs Revenue</b>       | <b>24,270</b> |                      | <b>\$ 135,998,253</b>               |                         | <b>\$ 102,375,706</b> | <b>75.3%</b>       |                     | <b>\$ 17,721,934</b>    | <b>13.0%</b>       |                     | <b>\$ 15,900,613</b> | <b>11.7%</b>            | <b>24,270.36</b>      | <b>\$ 135,998,253</b>   |  |
| <b>Supplemental Allocation</b>                   | <b>22-23 Headcount</b>          |               |                      |                                     | <b>22-23 Headcount</b>  |                       |                    |                     | <b>22-23 Headcount</b>  |                    |                     |                      | <b>22-23 Headcount</b>  |                       |                         |  |
|  | AB540 Students                  | 1,610.00      | \$ 1,238.71          | \$ 1,994,323                        | 1,420.00                | \$ 1,758,968          | 88.2%              | 90.00               | \$ 111,484              | 5.6%               | 100.00              | \$ 123,871           | 6.2%                    | 1,610.00              | \$ 1,994,323            |  |
|  | Pell Recipients                 | 12,615.00     | \$ 1,238.71          | \$ 15,626,327                       | 9,896.10                | \$ 12,258,398         | 78.4%              | 950.30              | \$ 1,177,146            | 7.5%               | 1,768.60            | \$ 2,190,783         | 14.0%                   | 12,615.00             | \$ 15,626,327           |  |
|  | Cal Promise Grant Recipients    | 21,795.00     | \$ 1,238.71          | \$ 26,997,684                       | 16,737.00               | \$ 20,732,289         | 76.8%              | 2,712.00            | \$ 3,359,382            | 12.4%              | 2,346.00            | \$ 2,906,014         | 10.8%                   | 21,795.00             | \$ 26,997,684           |  |
| <b>Total Supplemental Allocation</b>             | <b>36,020</b>                   |               | <b>\$ 44,618,334</b> |                                     | <b>\$ 34,749,656</b>    | <b>77.9%</b>          |                    | <b>\$ 4,648,012</b> | <b>10.4%</b>            |                    | <b>\$ 5,220,667</b> | <b>11.7%</b>         | <b>36,020</b>           | <b>\$ 44,618,334</b>  |                         |  |
| <b>All Students</b>                              | <b>Success Outcomes</b>         |               |                      |                                     | <b>Success Outcomes</b> |                       |                    |                     | <b>Success Outcomes</b> |                    |                     |                      | <b>Success Outcomes</b> |                       |                         |  |
|  | Associate Degrees for Transfer  | 1,879.00      | \$ 2,921.67          | \$ 5,489,818                        | 1,515.00                | \$ 4,426,330          | 79.9%              | 144.33              | \$ 421,685              | 7.6%               | 237.33              | \$ 641,803           | 11.7%                   | 1,896.66              | \$ 5,489,818            |  |
|  | Associate Degrees               | 1,270.00      | \$ 2,191.26          | \$ 2,782,900                        | 701.83                  | \$ 1,537,892          | 59.1%              | 204.33              | \$ 447,740              | 17.2%              | 281.50              | \$ 797,268           | 28.6%                   | 1,187.66              | \$ 2,782,900            |  |
|  | Baccalaureate Degrees           | 3.33          | \$ 2,191.26          | \$ 7,297                            | 2.67                    | \$ 5,851              | 100.0%             | -                   | \$ -                    | 0.0%               | -                   | \$ -                 | 0.0%                    | 2.67                  | \$ 7,297                |  |
|  | Credit Certificates             | 425.00        | \$ 1,460.84          | \$ 620,857                          | 185.33                  | \$ 270,737            | 51.1%              | 123.67              | \$ 180,662              | 34.1%              | 53.67               | \$ 169,457           | 27.3%                   | 362.67                | \$ 620,857              |  |
|  | Transfer Level Math and English | 858.67        | \$ 1,460.84          | \$ 1,254,379                        | 555.17                  | \$ 811,015            | 70.5%              | 67.50               | \$ 98,607               | 8.6%               | 165.00              | \$ 344,758           | 27.5%                   | 787.67                | \$ 1,254,379            |  |
|  | Transfer                        | 1,426.33      | \$ 1,095.63          | \$ 1,562,730                        | 923.91                  | \$ 1,012,264          | 67.8%              | 163.92              | \$ 179,596              | 12.0%              | 274.51              | \$ 370,871           | 23.7%                   | 1,362.34              | \$ 1,562,730            |  |
|  | Nine or More CTE Units          | 5,171.33      | \$ 730.42            | \$ 3,777,243                        | 3,820.42                | \$ 2,790,511          | 80.2%              | 735.40              | \$ 537,151              | 15.4%              | 209.84              | \$ 449,581           | 11.9%                   | 4,765.66              | \$ 3,777,243            |  |
|  | Achieved Regional Living Wage   | 6,384.67      | \$ 730.42            | \$ 4,663,491                        | 4,341.44                | \$ 3,171,075          | 70.4%              | 1,164.61            | \$ 850,654              | 18.9%              | 663.94              | \$ 641,762           | 13.8%                   | 6,169.99              | \$ 4,663,491            |  |
|  | <b>Total</b>                    |               |                      | <b>\$ 20,158,715</b>                |                         | <b>\$ 14,025,674</b>  | <b>69.6%</b>       |                     | <b>\$ 2,716,095</b>     | <b>13.5%</b>       |                     | <b>\$ 3,416,946</b>  | <b>17.0%</b>            |                       | <b>\$ 20,158,715</b>    |  |
| <b>Student Success Allocation</b>                | <b>Success Outcomes</b>         |               |                      |                                     | <b>Success Outcomes</b> |                       |                    |                     | <b>Success Outcomes</b> |                    |                     |                      | <b>Success Outcomes</b> |                       |                         |  |
|  | Associate Degrees for Transfer  | 1,218.00      | \$ 1,105.43          | \$ 1,346,414                        | 1,014.00                | \$ 1,120,906          | 81.3%              | 52.67               | \$ 58,223               | 4.2%               | 180.00              | \$ 167,285           | 12.4%                   | 1,246.67              | \$ 1,346,414            |  |
|  | Associate Degrees               | 811.33        | \$ 829.07            | \$ 672,649                          | 463.67                  | \$ 384,415            | 60.8%              | 85.00               | \$ 70,471               | 11.1%              | 214.33              | \$ 217,764           | 32.4%                   | 763.00                | \$ 672,649              |  |
|  | Baccalaureate Degrees           | 2.33          | \$ 829.07            | \$ 1,932                            | 1.67                    | \$ 1,385              | 100.0%             | -                   | \$ -                    | 0.0%               | -                   | \$ 547               | 28.3%                   | 1.67                  | \$ 1,932                |  |
|  | Credit Certificates             | 225.00        | \$ 552.71            | \$ 124,360                          | 98.33                   | \$ 54,348             | 47.7%              | 61.33               | \$ 33,898               | 29.7%              | 46.67               | \$ 36,114            | 29.0%                   | 206.33                | \$ 124,360              |  |
|  | Transfer Level Math and English | 476.33        | \$ 552.71            | \$ 263,272                          | 289.67                  | \$ 160,104            | 68.4%              | 20.75               | \$ 11,469               | 4.9%               | 113.25              | \$ 91,700            | 34.8%                   | 423.67                | \$ 263,272              |  |
|  | Transfer                        | 738.33        | \$ 414.54            | \$ 306,067                          | 526.81                  | \$ 218,384            | 71.1%              | 48.30               | \$ 20,022               | 6.5%               | 166.23              | \$ 67,661            | 22.1%                   | 741.34                | \$ 306,067              |  |
|  | Nine or More CTE Units          | 2,667.00      | \$ 276.36            | \$ 737,052                          | 1,974.48                | \$ 545,667            | 74.4%              | 278.06              | \$ 76,845               | 10.5%              | 401.46              | \$ 114,540           | 15.5%                   | 2,654                 | \$ 737,052              |  |
|  | Achieved Regional Living Wage   | 2,978.00      | \$ 276.36            | \$ 823,000                          | 2,055.72                | \$ 568,119            | 72.7%              | 360.89              | \$ 99,736               | 12.8%              | 409.72              | \$ 155,146           | 18.9%                   | 2,826.33              | \$ 823,000              |  |
|  | <b>Total</b>                    |               |                      | <b>\$ 4,274,746</b>                 |                         | <b>\$ 3,053,327</b>   | <b>71.4%</b>       |                     | <b>\$ 370,663</b>       | <b>8.7%</b>        |                     | <b>\$ 850,757</b>    | <b>19.9%</b>            |                       | <b>\$ 4,274,746</b>     |  |
| <b>California Promise Grant Recipients Bonus</b> | <b>Success Outcomes</b>         |               |                      |                                     | <b>Success Outcomes</b> |                       |                    |                     | <b>Success Outcomes</b> |                    |                     |                      | <b>Success Outcomes</b> |                       |                         |  |
|  | Associate Degrees for Transfer  | 1,579.00      | \$ 736.95            | \$ 1,163,644                        | 1,270.33                | \$ 936,170            | 79.6%              | 112.33              | \$ 82,782               | 7.0%               | 213.33              | \$ 144,693           | 12.4%                   | 1,595.99              | \$ 1,163,644            |  |
|  | Associate Degrees               | 1,059.67      | \$ 552.71            | \$ 585,690                          | 589.17                  | \$ 325,640            | 59.8%              | 147.67              | \$ 81,619               | 15.0%              | 249.17              | \$ 178,431           | 30.5%                   | 986.01                | \$ 585,690              |  |
|  | Baccalaureate Degrees           | 3.00          | \$ 552.71            | \$ 1,658                            | 2.33                    | \$ 1,288              | 100.0%             | -                   | \$ -                    | 0.0%               | -                   | \$ 370               | 22.3%                   | 2.33                  | \$ 1,658                |  |
|  | Credit Certificates             | 313.67        | \$ 368.48            | \$ 115,581                          | 145.00                  | \$ 53,430             | 52.0%              | 82.00               | \$ 30,215               | 29.4%              | 52.00               | \$ 31,936            | 27.6%                   | 279.00                | \$ 115,581              |  |
|  | Transfer Level Math and English | 633.33        | \$ 368.48            | \$ 233,369                          | 404.00                  | \$ 148,866            | 69.3%              | 36.83               | \$ 13,571               | 6.3%               | 141.83              | \$ 70,932            | 30.4%                   | 582.66                | \$ 233,369              |  |
|  | Transfer                        | 926.00        | \$ 276.36            | \$ 255,909                          | 657.87                  | \$ 181,809            | 71.0%              | 72.22               | \$ 19,959               | 7.8%               | 196.24              | \$ 54,142            | 21.2%                   | 926.33                | \$ 255,909              |  |
|  | Nine or More CTE Units          | 3,539.33      | \$ 184.24            | \$ 652,086                          | 2,588.57                | \$ 476,918            | 74.0%              | 447.87              | \$ 82,516               | 12.8%              | 463.89              | \$ 92,652            | 14.2%                   | 3,500.33              | \$ 652,086              |  |
|  | Achieved Regional Living Wage   | 4,272.33      | \$ 184.24            | \$ 787,134                          | 2,982.44                | \$ 549,485            | 73.2%              | 568.11              | \$ 104,669              | 13.9%              | 524.78              | \$ 132,981           | 16.9%                   | 4,075.33              | \$ 787,134              |  |
|  | <b>Total</b>                    |               |                      | <b>\$ 3,795,073</b>                 |                         | <b>\$ 2,673,605</b>   | <b>70.4%</b>       |                     | <b>\$ 415,330</b>       | <b>10.9%</b>       |                     | <b>\$ 706,138</b>    | <b>18.6%</b>            |                       | <b>\$ 3,795,073</b>     |  |
| <b>Total Student Success Allocation</b>          |                                 |               | <b>\$ 28,228,534</b> |                                     | <b>\$ 19,752,606</b>    | <b>70.0%</b>          |                    | <b>\$ 3,502,087</b> | <b>12.4%</b>            |                    | <b>\$ 4,973,841</b> | <b>17.6%</b>         |                         | <b>\$ 28,228,534</b>  |                         |  |
| 2023-24 SCFF Calculation                         |                                 |               |                      | \$ 236,213,196                      |                         | \$ 168,683,806        | 71.4%              |                     | \$ 34,994,724           | 14.8%              |                     | \$ 32,534,667        | 13.8%                   | \$ 236,213,196        | \$ -                    |  |
| 2024-25 COLA                                     |                                 | 0.00%         |                      | \$ -                                |                         | \$ -                  |                    |                     | \$ -                    |                    |                     | \$ -                 |                         | \$ -                  | \$ -                    |  |
| Total available before Deficit %                 |                                 |               |                      | \$ 236,213,196                      |                         | \$ 168,683,806        |                    |                     | \$ 34,994,724           |                    |                     | \$ 32,534,667        |                         | \$ 236,213,196        | \$ -                    |  |
| Imposed Revenue Deficit Percentage               |                                 | 3.55%         |                      | \$ (8,388,403)                      |                         | \$ (5,990,299)        |                    |                     | \$ (1,242,733)          |                    |                     | \$ (1,155,371)       |                         | \$ (8,388,403)        | \$ -                    |  |
| <b>Available Revenue</b>                         |                                 |               |                      | <b>\$ 227,824,793</b>               |                         | <b>\$ 162,693,506</b> |                    |                     | <b>\$ 33,751,991</b>    |                    |                     | <b>\$ 31,379,296</b> |                         | <b>\$ 227,824,793</b> | \$ -                    |  |
| Total Allocation less Basic Allocation           |                                 |               |                      |                                     |                         | \$ 156,877,968        | 75.1%              |                     | \$ 25,872,033           | 12.4%              |                     | \$ 26,095,121        | 12.5%                   |                       | \$ 208,845,121          |  |

## Stabilization Calculation

|   | <b>BC</b>   | <b>CC</b>  | <b>PC</b>  |             |
|---|-------------|------------|------------|-------------|
| 2023-24 SCFF Apportionment w/ stabilization | 156,675,137 | 34,221,510 | 31,942,001 |             |
| 2024-25 Assigned COLA                       | -           | -          | -          |             |
| Stabilization Baseline                      | 156,675,137 | 34,221,510 | 31,942,001 |             |
| 2024-2025 SCFF Allocation                   | 162,693,506 | 33,751,991 | 31,379,296 |             |
| Stabilization                               | 6,018,369   | (469,519)  | (562,705)  |             |
| Revised Allocation w/ Stabilization         | 162,693,506 | 34,221,510 | 31,942,001 | 228,857,017 |
|   | 71.09%      | 14.95%     | 13.96%     |             |

**Kern Community College District  
Income To Be Allocated -- Unrestricted GU001**

| Income Description                        | 2023-24               | 2024-25             |                              |                     |                 |                        | Tentative Allocation | Variance          |
|---|-----------------------|---------------------|------------------------------|---------------------|-----------------|------------------------|----------------------|-------------------|
|   | PY Adopted Allocation | Bakersfield College | Cerro Coso Community College | Porterville College | District Office | District Wide Reserves |                      |                   |
| SCFF                                      | 219,253,284           | 162,693,506         | 33,751,991                   | 31,379,296          |                 |                        | 227,824,793          | 8,571,509         |
| Stabilization - KCCD                      | -                     | -                   | 469,519                      | 562,705             |                 | (1,032,224)            | -                    | -                 |
| Part-Time Faculty Support (Adjunct )      | 492,340               | 423,970             | 66,545                       | 63,671              |                 |                        | 554,186              | 61,846            |
| Lottery Revenue                           | 3,903,238             | 3,375,140           | 540,985                      | 517,217             |                 |                        | 4,433,342            | 530,104           |
| Mandated Costs                            | 724,136               | 647,074             | 101,563                      | 97,177              |                 |                        | 845,814              | 121,678           |
| Interest Income                           | 2,370,153             | 3,429,014           | 545,562                      | 525,424             |                 |                        | 4,500,000            | 2,129,847         |
| Miscellaneous Income                      | 200,000               | 114,300             | 18,185                       | 17,514              |                 |                        | 150,000              | (50,000)          |
| <b>Total GU001 Income to be Allocated</b> | <b>227,290,197</b>    | <b>170,683,004</b>  | <b>35,494,350</b>            | <b>33,163,005</b>   |                 | <b>(1,032,224)</b>     | <b>238,308,135</b>   | <b>11,364,984</b> |
| PY Allocated Income                       |                       | 162,500,544         | 35,226,350                   | 32,801,620          |                 |                        |                      |                   |
| Increase(Decrease) from PY                |                       | 8,182,460           | 268,000                      | 361,385             |                 |                        |                      |                   |
|   |                       | 5.0%                | 0.8%                         | 1.1%                |                 |                        |                      |                   |
| District Office Budget                    | 41,182,886            | 31,713,933          | 5,230,205                    | 5,275,304           | (43,668,793)    | 1,449,351              | -                    | 1,036,556         |
| <b>CY Allocation - After Chargeback</b>   |                       | <b>138,969,071</b>  | <b>30,264,145</b>            | <b>27,887,701</b>   |                 |                        | <b>197,120,917</b>   |                   |
| <b>PY Allocation - After Chargeback</b>   |                       | <b>132,227,835</b>  | <b>30,086,308</b>            | <b>28,021,485</b>   |                 |                        | <b>190,335,628</b>   |                   |

Potash and Forest Reserves have been removed from the allocation and booked directly to the the Colleges.