

Data to Dollars

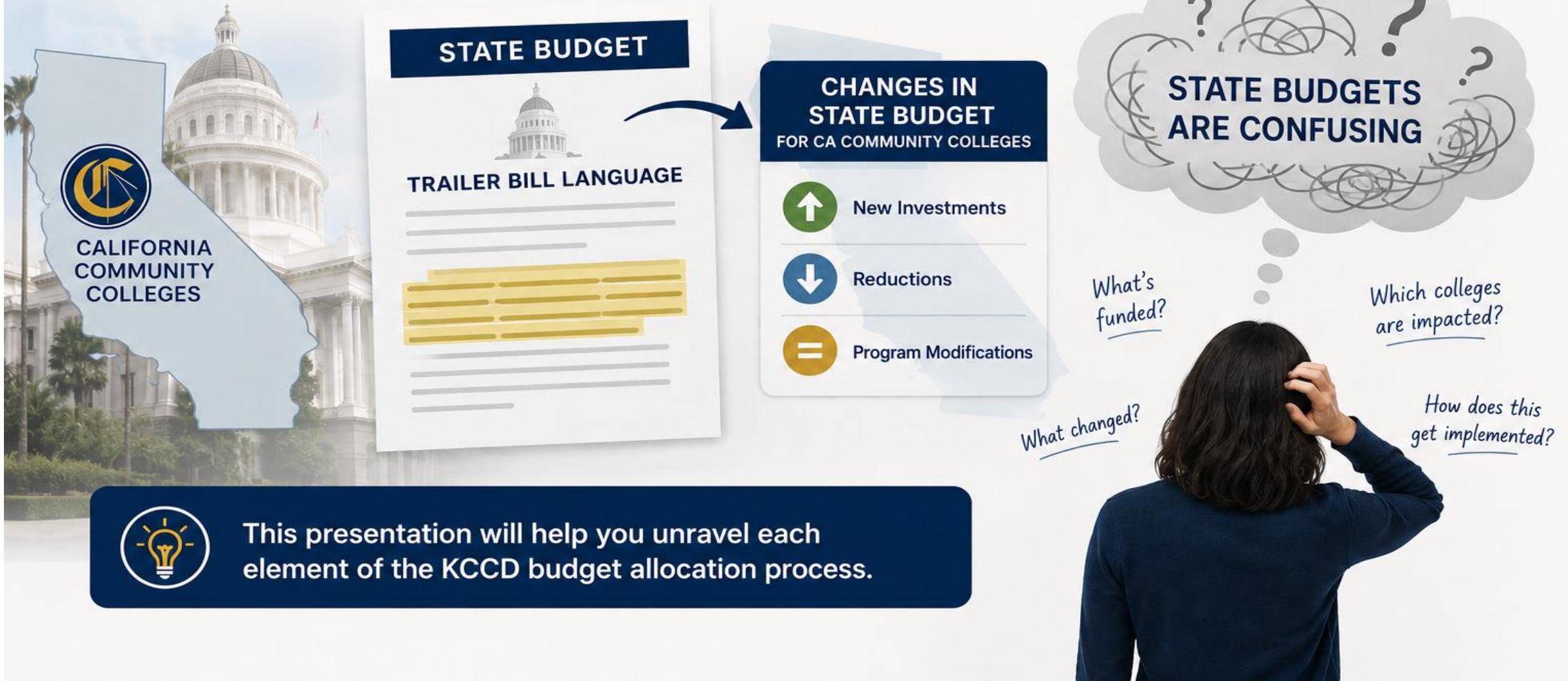
How local data turns into allocated revenue



1

Methodology and Reports

State budget changes are driven by **trailer bill language**—specific to California Community Colleges.



This presentation will help you unravel each element of the KCCD budget allocation process.

Your Work = Funding

- **Every Operational Decision Becomes Funding**

- Enrollment → FTES → 320 Report → Base Allocation
- Student Characteristics → MIS → Supplemental Allocation
- Student Outcomes → MIS → Student Success Allocation

- Reports and Methods structures by state requirements:

- MIS = student-level detail
- 320 = FTES (volume of instruction)
- SCFF = converts both into funding

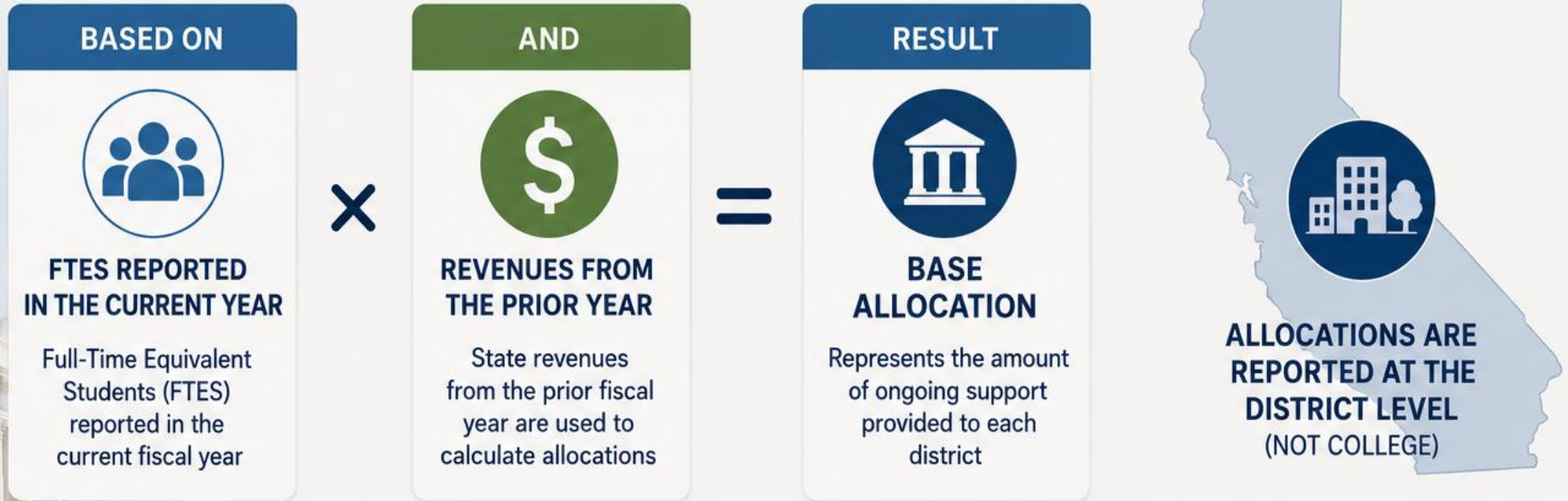
- Budget Allocation

- Converting SCFF (district) to College Budget (local)
- Methodology governed locally by the Finance Committee and related shared governance process/practices.

II

Breakdown of Base Allocation

The base allocation is the foundation of the KCCCD budget.



The base allocation is calculated at the district level and is the starting point for your budget.



WHY THIS YEAR LOOKS DIFFERENT

Beginning in 2025–26, California modified the methodology of how community college districts are funded.

Some districts will continue receiving annual formula adjustments.

Other districts are now placed on a fixed funding floor based on their 2024–25 revenue level.

California Community Colleges
2025-26 First Principal
 Kern CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 187,162.6
II. Supplemental Allocation	52,769.7
III. Student Success Allocation	30,569.8
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 270,502.1
2024-25 SCFF Calculated Revenue + COLA (B)	271,801.8
Hold Harmless Revenue (C)	265,690.9
Stability Protection Adjustment	1,299.6
Hold Harmless Protection Adjustment	-
2025-26 TCR (Max of A, B, or C)	\$ 271,801.8

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	-	-	353.10	21,928.06	20,774.33	1,020.04	21,794.37
Incarcerated Credit	647.42	566.10	-	-	(23.77)	542.33	542.33	-	542.33
Special Admit Credit	4,444.68	4,672.69	-	-	(152.87)	4,519.82	4,519.82	-	4,519.82
CDCP	199.41	172.03	-	-	(105.62)	66.41	66.41	-	66.41
Noncredit	77.28	115.82	-	-	50.66	166.48	166.48	-	166.48

California Community Colleges
 2024-25 Recalculation
 Kern CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 183,043,068
II. Supplemental Allocation	54,017,128
III. Student Success Allocation	28,630,772
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 265,690,968
2023-24 SCFF Calculated Revenue + COLA (B)	238,634,288
Hold Harmless Revenue (C)	176,113,026
Stability Protection Adjustment	-
Hold Harmless Protection Adjustment	-
2024-25 TCR (Max of A, B, or C)	\$ 265,690,968

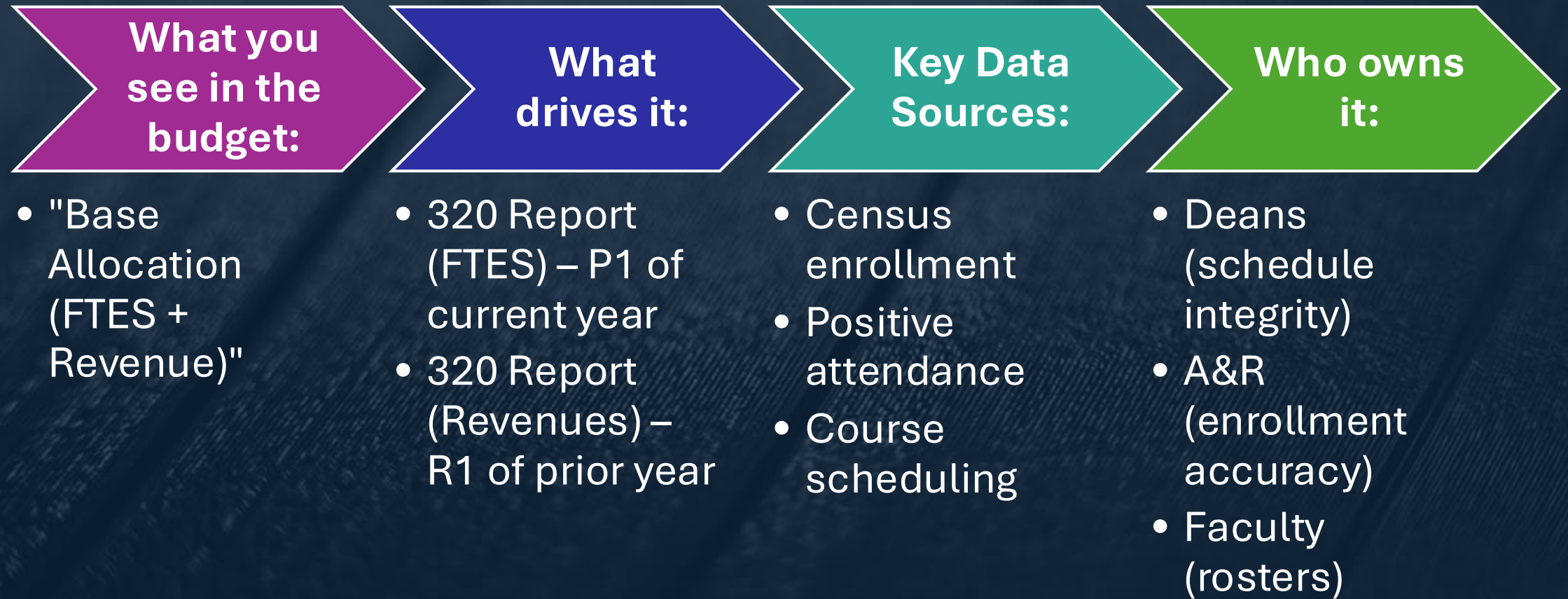
Revenue Sources

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue
FTES Category				
Credit	\$99,021,464	\$ 14,586,072	\$5,294.42	\$113,607,536
Incarcerated Credit	4,203,026	-	\$7,424.53	4,203,026
Special Admit Credit	33,634,635	1,057,885	\$7,424.53	34,692,520
CDCP	1,277,242	-	\$7,424.53	1,277,242
Noncredit	517,087	-	\$4,464.58	517,087
Total	\$138,653,454	\$15,643,957		\$154,297,411

	BC	CC	PC	KCCD (P1)	Rate (R1)
Basic Allocation Centers					
3 Year Avg Regular FTE	15674.23	2409.82	2690.28	20,774.33	\$ 5,294.42
Growth Allowed	769.62	118.32	132.10	1,020.04	\$ 5,294.42
Total Regular FTE	16,443.85	2,528.14	2,822.38	21,794.37	
Incarcerated	339.77	202.56	-	542.33	\$ 7,424.53
Special Admit	3,147.16	825.77	546.89	4,519.82	\$ 7,424.53
CDCP	65.45	0.33	0.63	66.41	\$ 7,424.53
Non Credit	89.58	30.80	46.10	166.48	\$ 4,464.58

Total Student Success					\$ 22,853,167	\$ 3,710,425	\$ 4,006,230	\$ 30,569,783
Total Allocation					\$ 190,082,531	\$ 39,841,675	\$ 37,031,255	\$ 266,955,423

Elements of the Allocation



Report 1: CCFS 320 (FTES Report)



What it is

Primary enrollment report (FTES)

Drives **Base Allocation (largest funding component)**



P1 FTES (current year)

R1 Revenues (prior year)

Base Allocation = **\$187M+ tied to FTES**



Where to Find 320 Reports:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Appportionment-Reports>

FTES Detail

What the budget shows:

- Credit FTES
- Noncredit FTES
- Special Admit
- Incarcerated

Critical concept:

- FTES categories have different funding rates

Operational Impact:

- Shifts between categories = funding changes

What feeds the 320

- **What creates FTES**

- Census enrollment (rosters)
- Positive attendance hours
- Course scheduling (section setup)
- Drops / adds timing

- **Components:**

- **Total Standardized Hours:** Units (lecture/lab) in the Course Outline of Record (COR) multiplied by standard multipliers (18 hours per unit for semester lecture, 54 hours per unit for semester lab).
- **Students Enrolled at Census:** The number of students actively enrolled on the census day.
- **525:** The number of hours that constitutes one "full-time equivalent student" for a primary term of 17.5 weeks


Formula:

$$\text{FTES} = \frac{\text{Total Standardized Hours} \times \text{Students Enrolled at Census}}{525}$$

Why Funding Changes

- Even if FTES increases:
 - Category shifts
 - Unfunded FTES
 - Changes in student mix
 - Outcomes performance
- Not All FTES Are Equal
 - Credit FTES \approx \sim \$5,400 per FTES
 - Special categories \approx \sim \$7,500 per FTES
 - 🙌 That's huge.

Data Owner Actions

- **Faculty**
 - Post grades on time → ensures course completion data aligns
 - Census certification (critical)
 - Positive attendance entered within days of the course end
 - **Admissions & Records**
 - Accurate enrollment status
 - **Instruction / Deans**
 - Section setup (hours, type, location)
-
-  **Critical Risk Areas**
 - Late or missing census → **FTES lost**
 - Late positive attendance → **FTES not counted**
 - Section changes after start → **audit risk / funding loss**

Timing Matters

Activity P1 FTES	Deadline	Impact
Census certification	Early weeks of course start	320 FTES
Positive attendance	End of course	320 FTES
P1 320 to CCCCCO	January 15	P1 FTES Total for budget allocation

Key Insight

While late FTES attendance elements can be “recaptured” and will show up in P2 and P3 it will not be available for the budget allocation process that uses P1 FTES



Section III – Supplemental Allocation

- **What you see in the budget:**
 - Pell Grant recipients
 - Promise Grant recipients
 - AB540 students
- **This is equity-driven funding**
 - More low-income students served = more funding
 - Access and equity strategies directly increase revenue
- **What drives it:**
 - MIS Data
- **Who owns it:**
 - Financial Aid
 - A&R
 - Outreach / Enrollment Services

Section IV – Student Success Allocation


- **What you see in the budget:**

- Degrees
- Certificates
- Transfers
- Transfer-level Math & English
- CTE Units
- Living Wage outcomes

- **What drives it:**

- MIS Data

Report 2: MIS

- **What it is**
 - Student-level data system (SB, SX, SS, etc.)
 - Submitted after each term
-  Includes:
 - Enrollment
 - Demographics
 - Financial aid
 - Outcomes
- **Deadlines (IR + Colleges)**
 - Entered into Banner
 - Before Winter Recess
 - Before Memorial Day
 - Term data due to CCCCCO
 - **30 days after term end**
 - SCFF critical deadlines:
 - **Dec 1 → preliminary funding**
 - **Jan 14 → final funding**

What feeds MIS (Data Owners)

- Admissions → student demographics
- Financial Aid → Pell / Promise
- Instruction → enrollment + completion
- Counseling → programs, outcomes
- HR → employee data (for compliance)

🔑 Key Insights

- MIS is not just reporting — MIS becomes SCFF metrics at the state level
- MIS data cannot be recaptured for funding purposes



How MIS Feeds SCFF

- **SCFF Components**

- From the Chancellor's Office:
 - **Base Allocation** → FTES
(from 320)
 - **Supplemental Allocation** →
Pell, Promise, AB540 (from MIS)
 - **Student Success Allocation** →
outcomes (from MIS)

- Supplemental
- Student Success

320 gets us paid for enrollment.

MIS determines how much extra we earn for who we serve and how well they succeed.

SCFF → District Revenue

- **How funding is determined**
 - SCFF generates **Total Computational Revenue (TCR)**
 - District gets the **highest of:**
 - Funding Floor
 - SCFF Calculation
-
- Even if enrollment grows, funding depends on *which* FTES and *which* students.

Timing Matters

Activity	Deadline	Impact
Census certification	Early term	320 FTES
Positive attendance	End of course	320 FTES
MIS submission	30 days post-term	SCFF
Dec 1	State cutoff	Preliminary funding
Jan 14	Final cutoff	Final funding

Section V: Budget Allocation Model (District to Colleges)

How Your Budget is Determined

- Based on:
 - FTES (from 320)
 - SCFF metrics (from MIS)
 - Uses **3-year averages**
- While this may seem straight forward....it gets ... well complicated

• Why 3-Year Averages?

- Prevents volatility
- Stabilizes college budgets
- Smooths:
 - enrollment swings
 - outcome fluctuations



The Wash Cycle

- SCFF is NOT a college accounting system.
- SCFF is:
 - a state funding methodology,
 - calculated at district level,
 - later operationalized internally.

Where Did the Socks Go?

Why College Numbers Don't Always Match

- A student may:
 - take classes at BC,
 - receive aid at BC,
 - appear in BC headcount,
- BUT...
 - If they completed more units at PC that year, the SCFF funding attribution goes to PC.



SCFF attribution is not based on:

- headcount,
- financial aid location,
- or where a student took one course.
- Students are assigned to the college where they completed the majority of units during the academic year.

WHY NUMBERS CHANGE BETWEEN REPORTS



DIFFERENT TIMING



DIFFERENT DEFINITIONS



DIFFERENT VALIDATIONS



DIFFERENT STATE PROCESSING CYCLES

DIFFERENT REPORTS
=
DIFFERENT
SNAPSHOTS



1. DATA COLLECTED
(Timing)

1,234.56

Snapshot at time of collection

2. DATA DEFINED
(Definitions)

1,198.72

Snapshot after business rules applied

3. DATA VALIDATED
(Validations)

1,165.43

Snapshot after edits and validations

4. STATE PROCESSED
(State Processing Cycles)

1,142.87

Snapshot after state processing is complete



THUS:
Numbers are expected to differ.

NOT BECAUSE SOMEONE IS "WRONG",
but because they are snapshots from different stages of the wash cycle.



DATA GOVERNANCE

Turning Unruly Data into Trusted Insights

UNRULY DATA
Coming In



OWNERSHIP
Clear roles & accountability



STANDARDS
Consistent & conformant



QUALITY
Accurate & reliable



SECURITY
Protected & compliant



USAGE
Used effectively & responsibly

DATA GOVERNANCE
WASH CYCLE

CLEAN DATA
IN PROGRESS

ACCURATE COMPLETE CONSISTENT



COLLECT
Gather data from many sources



MANAGE
Organize and apply rules & standards



VALIDATE
Check quality and resolve issues



SHARE
Make trusted data available securely



USE
Drive insights, decisions & impact

Section VI: DATA GOVERNANCE

- The district attempts to replicate the Chancellor's Office methodology internally using the best available definitions and calculations.
 - Consistency matters because:
 - projections,
 - comparisons,
 - dashboards,
 - and budget models must all use the same logic.

“Different definitions create different numbers.”

MONEY LEFT ON THE TABLE

Operational Actions That Lead to Lost Funding



LATE GRADE POSTING

=

MISSING
SUCCESS POINTS



CENSUS ERRORS

=

FTES
INACCURACIES



INCORRECT LOCATIONS

=

ATTENDANCE
REPORTING ISSUES



MISSING FINANCIAL
AID RECORDS

=

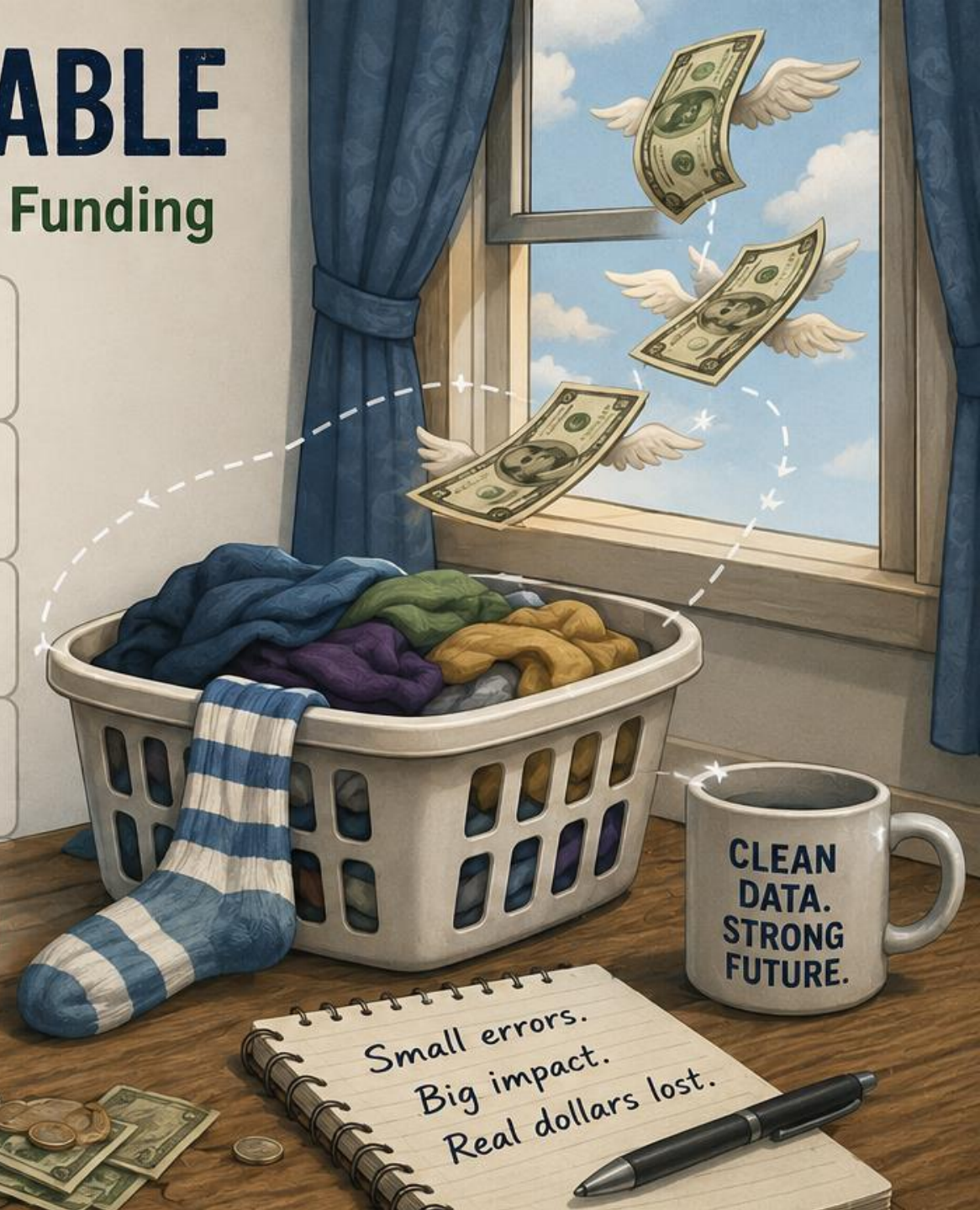
SUPPLEMENTAL
ALLOCATION LOSS

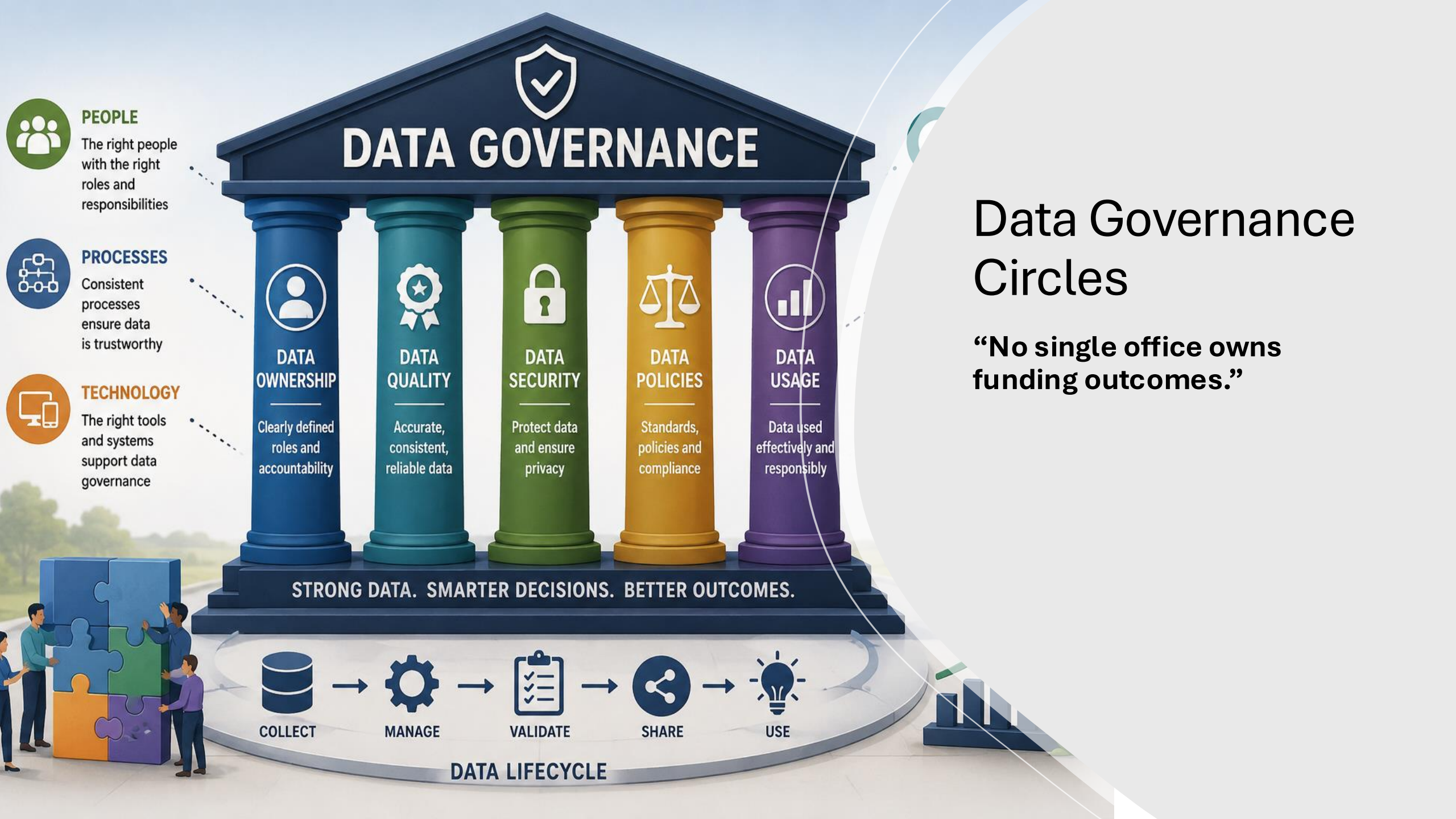


MIS CODING ERRORS
OR MISSING DATA

=

SCFF
MISCLASSIFICATION





DATA GOVERNANCE

PEOPLE
The right people with the right roles and responsibilities

PROCESSES
Consistent processes ensure data is trustworthy

TECHNOLOGY
The right tools and systems support data governance



DATA OWNERSHIP

Clearly defined roles and accountability



DATA QUALITY

Accurate, consistent, reliable data



DATA SECURITY

Protect data and ensure privacy



DATA POLICIES

Standards, policies and compliance



DATA USAGE

Data used effectively and responsibly

STRONG DATA. SMARTER DECISIONS. BETTER OUTCOMES.



COLLECT



MANAGE



VALIDATE



SHARE



USE

DATA LIFECYCLE

Data Governance Circles

“No single office owns funding outcomes.”

EVERY DATA POINT HAS A DOLLAR VALUE.



Timely, accurate, and consistent data stewardship is a strategic financial responsibility.



ACCURATE DATA

Better decisions



TIMELY DATA

Right actions at the right time



CONSISTENT DATA

Reliable insights you can trust



STRONGER OUTCOMES

Improved performance and student success



PROTECTED FUNDING

Maximize every dollar earned



Data Stewardship Checklist

- Collect it right
- Enter it right
- Validate it right
- Report it right
- Use it to make it right



Takeaways



FUNDING IS NOT
JUST ENROLLMENT



DATA QUALITY =
FISCAL HEALTH



TIMING = FUNDING
ELIGIBILITY



TRENDS > ONE-TIME
PERFORMANCE