

BUDGET ALLOCATION MODEL

Determine Number of Students

Full Time Equivalent Students (FTES) determined by District Enrollment Management Committee (DEMC)



Calculate State Funding

Apportionment, COLA, Lottery, Mandated Costs, Other State Revenues



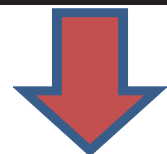
Fund District-wide Expenses

Contractual, Regulatory, Retiree Health Benefits, Insurance, Utilities & Audit



Fund District Office/Maintenance and Operations

District Office @ 10.48%; Maintenance and Operations @ 8.53%



Allocate Balance of Funds to Colleges Based on FTES

Chabot College @58.92%; Las Positas @ 41.08%

EXHIBIT D

Determine Number of Students	Funded FTES for 2014-15 BASE FTES (DEMC Projection)	16,861 16,450	<i>Assumptions</i> Growth @ 2.5% COLA @ .86%
	STEP 1 FUNDED FTES RATIOS	<u>CHABOT</u> 9,934.6 58.92%	<u>LAS POSITAS</u> 6,926.6 41.08%
Calculate State Funding	STEP 2 APPORTIONMENT		\$85,996,982
	Foundation w COLA Growth COLA (exclude Foundation)		\$7,372,532 \$1,841,819 \$654,700
	Gen'l Apport (Enrollment Fees/Taxes/GA) LOTTERY (\$126@ 16,450) MANDATED COSTS (\$28 @ 16,450) OTHER STATE FAC REIMB ALLOCATION REVENUES		\$76,127,931 \$2,072,700 \$460,600 \$410,684 \$88,940,966
Fund District-wide Expenses	STEP 3A Nursing/Dental Hygiene/Special Programs Contractual, Committed, Regulatory Costs		-\$10,728,748 -\$575,000 * -\$10,153,748
	* funded based on 230 program FTES @ \$2,500 each STEP 3B (Step 2 less Step 3A)		\$78,212,218
Fund District Office & Maintenance	STEP 4 DISTRICT OFFICE OPERATION	-10.48%	-8,196,640 DISTRICT RATIO
	MAINTENANCE/OPERATIONS STEP 5 REMAINDER STEP 6 TOTAL BALANCE FOR STEP 7	-8.53%	-6,671,502 M&O RATIO \$63,344,076 -\$5,971,014 \$57,373,062
Allocate Balance of Funds to Colleges Based on FTES Ratio	STEP 6 FOUNDATION ALLOCATION	<u>CHABOT</u> \$3,215,391	<u>LAS POSITAS</u> \$2,755,623
	STEP 7 FTES RATIOS FORMULA ALLOCATION TOTAL ALLOCATION*	<u>\$33,804,208</u> <u>\$37,019,599</u> \$37,703,244	<u>\$23,568,854</u> <u>\$26,324,477</u> \$26,433,122
	STEP 8 LOCAL REVENUES TO BE ADDED <i>*Implementation Phase Adjustments</i> *FACULTY REASSIGNED TIME (3A) *CC NURSING/DENTAL AUGMENT Note: Numbers subject to rounding		 <i>\$108,646</i> <i>\$108,646</i>

EXHIBIT D