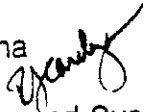


CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
Offices of the Presidents

TO: Terry Dicianna 

FROM: Raúl Cardoza and Susan Cota
Co-chairs, District Budget Study Group

DATE: April 13, 1994

SUBJECT: *Proposed District Budget Allocation Model: Policy, Procedures and Draft Spreadsheet*

RECEIVED
APR 15 1994
VICE CHANCELLOR
BUSINESS SERVICES

At its meeting last Friday, April 8, the District Budget Study Group (DBSG) agreed that we would like for you to take the *Proposed District Budget Allocation Model* to the Board of Trustees as soon as possible. **There is one vital caveat that must be stressed to the Board and other interested parties as they review the spreadsheet. It is imperative that they understand that the allocation model is founded upon two central elements agreed to by all members of the DBSG:**

- The statewide program-based funding model by which our district earns its revenue;
- The premise that "what you earn is what you get," that is, the revenues flow to the colleges based on FTES and student headcount.

The draft spreadsheet attached shows allocations to the colleges, Maintenance and Operations and District Operations which are very different than the status quo. However, as you can see from the list below of "future work needed to refine the model," the decision concerning which costs are to be charged to which centers may change the allocations. It is not the DBSG's intention to impose a radical revenue shift on any center; we will propose some equitable approaches, should the model result in such a shift.

Attached are the following items:

1. **Policy:** The committee is now very comfortable with the *Policy* component of the model, which is the element which will require board action.
2. **Procedures:** These are nearly ready for use by the committee; the remaining work needed is identified under #4, below.

3. **Draft spreadsheet:** It describes how the 1993-94 revenues would have flowed through this model. It also provides a comparison of the actual allocation which was utilized this year with the allocation which the model would have produced. This item needs some refinement (as the numbers will show you!). We think we can have it completed in time for the April 19 board meeting, at which time we will provide you with an updated version of the spreadsheet.
4. **Future work needed to refine the model:**
 - a. **Tasks which must be completed prior to full implementation;** these can easily be accomplished in time for implementation for the 1994-95 budget year:
 - 1) Develop an implementation plan, possibly a phase-in of the model, to minimize disruption to any center;
 - 2) Describe which costs are charged at which center (e.g., Communications, RUMBL, Security);
 - 3) Check/revise the input section and formula section (attached to the spreadsheet).
 - b. **Tasks which can be completed subsequent to implementation:**
 - 1) Complete a list of definitions of terms.
 - 2) Ensure that all appendices are developed and attached: VATEA split, nonresident tuition split, Puente - define the two pieces, California Code of Regulations, Title V under Chapter 9, Subchapter 8 (S#58700-58779).
 - 3) Clarify the role of the DBSG in the context of shared governance.
 - 4) Refine the allocation of basic skills revenue to link it to a college's relation to its FTES target as well as basic skills FTES generation.

Suggested timeline:

- April 13 Mail this packet to the Board of Trustees, as a *Draft* for their review in preparation for the April 19 Board meeting

April 19 Present the model to the Board as an information item, with a focus on the *Policy*, but a briefing on the *Procedures*, Draft Spreadsheet, and Future Work Needed. Members of the DBSG are prepared to make this presentation, with particular individuals taking the lead as indicated:

Vicki Morrow: *Policy and Procedures*;

Phil Wagner and Adolph Oliver: the section of the policy concerning reserves;

Bob Curry: spreadsheet.

May 3 Board action item.

cc: District Budget Study Group
Administrative Staff

RC:SC:vm
(D:\budget\allocovr.a13)

**District Budget Study Group Proposed Allocation Model:
Policy**

April 13, 1994

I. Purpose of the Allocation Model:

To allocate all revenues received by the district to the centers: Chabot College, Las Positas College, Maintenance and Operations, and District Operations. This Model does not allocate additional funds to equalize the expenditure patterns of the four centers. Although it is recognized that all four centers have unique *expenditure* requirements, this model only allocates *revenues* to a center. It is the center's responsibility to determine its budget priorities within the revenues allocated.

II. Role and Membership of the District Budget Study Group

- A. Role:** The District Budget Study Group (DBSG) shall consider and make recommendations upon any matter that affects the district financially. The DBSG may collect information on financial matters pertaining to collective bargaining issues, but any decisions on such matters will be referred to the appropriate bargaining agents.
- B. Membership:** DBSG membership shall include faculty and staff representing their college senates and collective bargaining units, students representing ASCC and ASLPC, and management representing the district and both colleges.

III. Principles Governing the Allocation of Revenues

- A.** To establish and maintain permanent and general district reserves and committed accounts/reserves.
- B.** To allocate all general apportionment revenues according to program-based funding criteria as adopted in the California Code of Regulations Title 5 under Chapter 9, subchapter 8, S#58700-58779, using the standard rate allocations for the four centers: Chabot College, Las Positas College, Maintenance and Operations, and the District Operations.
- C.** To allocate other revenue to the center which earned the revenue.
- D.** To allocate any other revenues based on consensus agreements.
- E.** To allocate categorical funds according to the requirements of the particular categorical regulations.

IV. Rules Governing Budget Management

A. District Reserves and Committed Accounts/Reserves

1. **Role of the District Budget Study Group:** The District Budget Study Group (DBSG) shall consider and make recommendations upon any matter that affects the district financially. If the DBSG and district management can reach agreement, that agreement shall be adopted as district policy (or presented to the Board of Trustees for approval, if required). If the DBSG and district management cannot reach agreement, then the two separate positions shall be presented to the Board of Trustees who shall decide the matter. The DBSG may collect information on financial matters pertaining to collective bargaining issues, but any decisions on such matters will be referred to the appropriate bargaining agents.
2. **Level of Permanent and General District Reserves:**
 - a. The DBSG and district management will recommend to the Board the level of permanent and general reserve with which to start the year.
 - b. The permanent and general reserves will serve as emergency backup funding for any "give-back" or emergency expenses not covered by committed accounts.
 - c. At the beginning of each year the permanent and general reserves will be brought to its agreed upon level.
3. **Committed Accounts/Reserves:**
 - a. **Establishment:** The DBSG and district management will recommend to the Board the establishment, initial dollar amount, and termination date of committed accounts/reserves deemed necessary for protection against potential revenue give backs or other district contingencies.
 - b. **Review:** The DBSG and district management will occasionally review the committed accounts/reserves and recommend any changes deemed necessary.
 - 1) Any committed account/reserve overages, by review or termination, shall be allocated to the cost centers in the allocation proportion in use during the period the reserve was terminated, or as prescribed by law for categoricals.
 - 2) In the event there is additional revenue in excess of a committed account/reserve, this additional revenue may be added to the permanent or general reserve or allocated to the centers through the district allocation model.
 - 3) In the event any committed account/reserve is determined to have an underage, by review or termination, the

underage will be covered by removing the necessary funds from the permanent reserve.

4. **Allocation of the General Apportionment Revenues (GAR) received each year shall be made in the following order:**
 - a. Any adjustments necessary for the permanent or general reserves.
 - b. Any adjustments necessary for committed accounts/reserves.
 - c. Any other district contingency accounts agreed upon by the DBSG and district management, and adopted by the Board of Trustees.
 - d. All remaining revenues are to be allocated through the district allocation model.

- B. **That the colleges, Maintenance and Operations, and District Operations are responsible for the budgets allocated to them.** Each center must balance its own budget and must not deficit spend. Surplus monies remain with the center which saved them, subject to Board of Trustee's reserve account requirements.

- C. **Each center will follow the priorities based on the district and college planning documents in developing its budget.**

- D. **The budget allocated to each center must fund all of the activities of that center.**

- E. **Any new staff, including benefits, shall be funded within the budget of the center without a special additional allocation.**

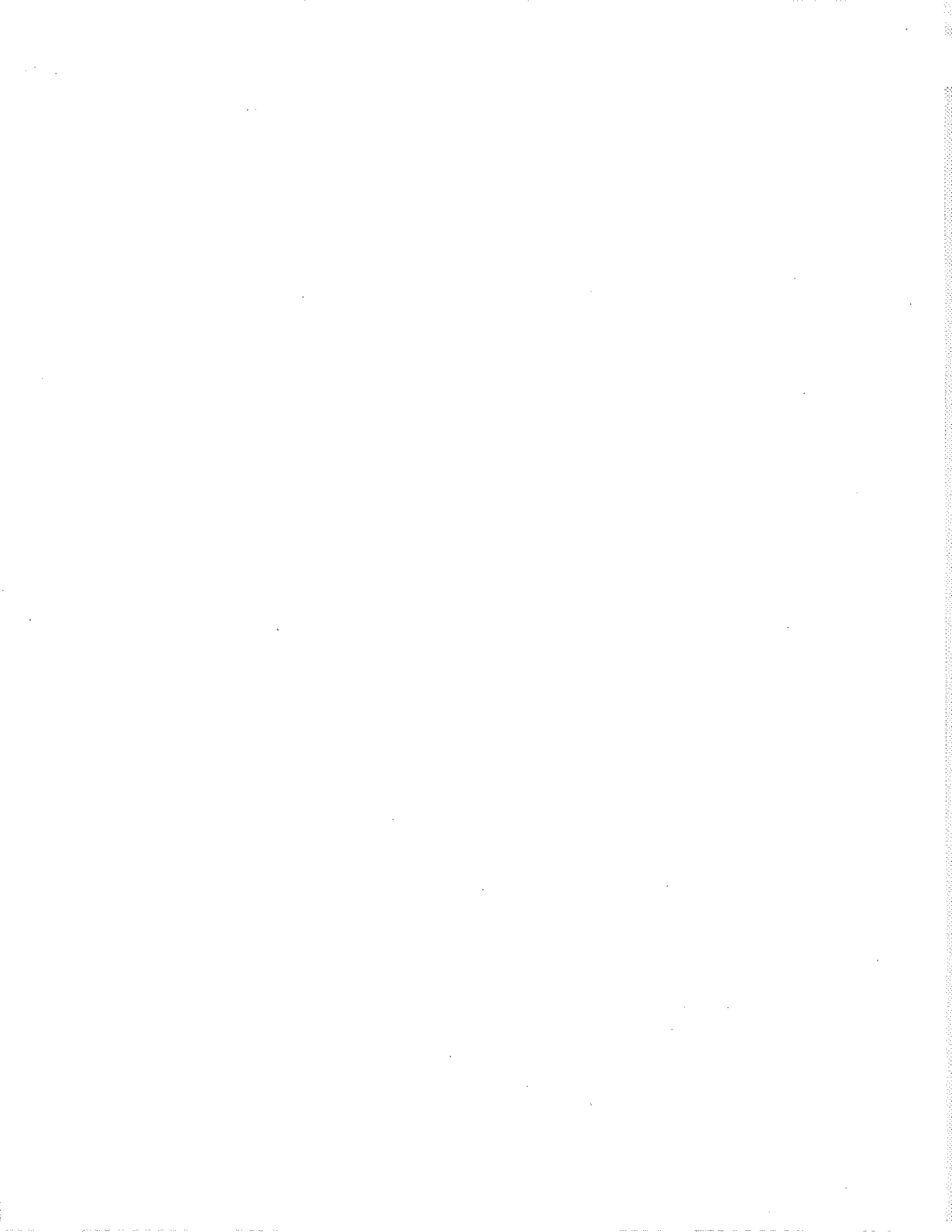
- F. **The allocations to the centers will be adjusted for revenue increases and decreases using the model.**

- G. **Capital outlay projects are not part of the Allocation Model.** However, the center's use of the project's result (new or remodeled building, etc.) will be supported by that center (see Item D).

- H. **Other revenues or allocations not specifically outlined in the model will be allocated by consensus and reported to the DBSG.**

- I. **FTES targets for each college will be established by the Enrollment Management Committee, in consultation with the District Budget Study Group.**

- J. **The allocation model will be reviewed annually by the DBSG.**



**District Budget Study Group Proposed Allocation Model:
Procedures and Draft Spreadsheet**

April 13, 1994

- I. **Standing Committees:** Standing committees shall be established with equal Chabot and LPC membership along with management to study the following areas in detail and bring information and suggestions back to the entire DBSG for action: establishment of FTES targets, procedures for allocation of revenue, procedures for review of the model, and procedures for establishing new categories and definitions.
- II. **Establishment of FTES Targets:** FTES targets will be established as follows:
 1. **Assumptions on establishment of FTES targets:**
 - a. The colleges' targets are set by the Enrollment Management Committee, based upon base workload measures provided by the State Chancellor's Office.
 - b. Each college maintains, beyond the funded base, its proportional share of an FTES buffer as established by the Enrollment Management Committee.
 - c. Each college is responsible within its own budget for any non-funded FTES earned beyond the established buffer.
 2. **Factors that might require revision of the target FTES by the Enrollment Management Committee:**
 - a. In-District decisions affecting programs which might affect FTES targets.
 - b. The Enrollment Management Committee decides that the State Chancellor's Office FTES distribution is inappropriate.
 - c. Other factors beyond our control.
 3. **Implications of FTES change on college funding:**
 - a. Base premise: College FTES will be funded to the level earned, up to the CAP established by the Enrollment Management Committee.
 - b. Mitigation of the negative effects of changes in FTES generation: There will be a one-year "carry forward" provision to the model. The provision allows a college to carry forward for one year only any FTES deficits or surpluses that may have occurred. After one year has elapsed, any unused surpluses will be lost and any unbalanced deficits will effect a reduction in funding for Year 2. The only time one college can take

advantage of another college's surplus is when the earning college cannot use these FTES to its advantage under the model (see Appendix 1 for examples).

III. Procedures for Allocation of Revenue

Described below are the classifications of revenue which are utilized in the spreadsheet for the allocation model:

A. General apportionment

1. Enrollment fees
2. Board financial assistance program (BFAP)
3. Interest
4. Lottery revenues
5. Lottery revenue - prior year adjustment
6. Mandatory drop fee
7. General apportionment - prior year adjustment
8. Growth
9. Other state revenues
10. Program improvement
11. District taxes
12. Other state subventions
13. Tax subventions - HOPTR
14. Trailer coach fees

B. Revenues to be split via consensus

1. VATEA
2. Nonresident tuition
3. Private contributions and gifts
4. Staff development grant

C. Revenues allocated to specific site

1. College work study
2. Financial aid administration allowance
3. Title III - Chabot College
4. VATEA - Special Projects
5. Contract education
6. Facility use fees
7. Fee courses
8. Lease of district property

9. Other income
10. Student fees, other
11. Parking fees
12. Sale of equipment
13. Student records fees
14. Apprenticeship allowance
15. Basic skills
16. Basic skills - prior year adjustment
17. CARE
18. Disabled student allowance - Chabot College
19. Disabled student allowance - Las Positas College
20. EOPS - Chabot College
21. EOPS - Las Positas College
22. Financial aid administration - Chabot College
23. Financial aid administration - Las Positas College
24. Foster parent training grant
25. GAIN
26. Mandated cost
27. Matriculation program allocation - Chabot College
28. Matriculation program allocation - Las Positas College
29. Puente Project grant
30. Staff diversity grant

D. Reductions for reserves

1. Lottery reserve
2. Basic Skills Reserves
3. Transfer to Capital Projects Fund
4. Transfer to Special Reserve Fund (MIS upgrade)

IV. Procedures for Review of the Model

Each year the DBSG will review the model. An opportunity will be announced for members and others to challenge the model. The challenges must be specific proposals to replace existing procedures. Challenges will be accepted, modified or rejected by the DBSG. The DBSG and district management will reach consensus on the changes to the allocation model.

Timeline for Challenges

Initial challenges announced	January 31
Initial computer model simulation	February 28
Challenges to the premises due	February 28

Challenges analyzed, modified or rejected	February 28-March 31
Model refinement with revised data	April 15
Additional data based on challenges	April 30
Final model simulations completed	May 15

V. Procedures for Establishing New Categories and Definitions

(to be established)

Appendix 1

An example of the earning college being unable to use surplus FTES to its advantage under the model would be as follows:

	LPC	Chabot
Year 1 surplus (deficit)	100	-70
Year 2 surplus (deficit)	-75	30
Year 1 carryover about to expire after Year 2	25	-40
Amount Chabot can use from LPC during Year 2	25	25
Balance at end of Year 2	0	-15

This will result in Chabot having its funding reduced in Year 2 by 15 FTES rather than the 40 it actually was short. If LPC did not have any surplus to spare, Chabot would have had its funding reduced for the full 40 FTES.

CLPCCD Budget Study Group												
Analysis of FTES generation upon funding level using the allocation model												
	Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6	
	LPC	CC	LPC	CC	LPC	CC	LPC	CC	LPC	CC	LPC	CC
Year 1												
Target FTES	30	70	30	70	30	70	30	70	30	70	30	70
Actual FTES	30	70	30	75	30	65	25	65	35	75	45	55
Funded FTES	30	70	30	70	30	70	30	70	30	70	30	70
Carryover to Year 2	0	0	0	5	0	-5	-5	-5	5	5	15	-15
Year 2												
Target FTES	30	70	30	70	30	70	30	70	30	70	30	70
Actual FTES	30	70	25	80	35	65	40	70	25	70	25	75
Funded FTES	30	70	30	70	30	65	30	70	30	70	30	60
Carryover to Year 3	0	0	-5	10	5	-5	5	0	0	0	0	0

By Chris Brown



REVENUE ALLOCATION MODEL
SUMMARY SECTION

DRAFTED
04/04/94
03:35 PM

1993-94 Comparison (Version 3.0)

	DISTRICT				TOTAL	REFERENCE
	CHADOT	LPC	M & O	OPERATIONS		
PBF ALLOCATION AND CORRESPONDING %'s						
INSTRUCTION	32,005,362	12,085,195	0	0	44,090,558	Page "B"
INSTRUCTIONAL SERVICES	2,356,807	1,093,792	0	0	3,450,599	Page "B"
STUDENT SERVICES	4,587,240	2,167,791	0	0	6,755,031	Page "B"
MAINTENANCE & OPERATIONS	0	0	5,295,099	0	5,295,099	Page "B"
INSTITUTIONAL SUPPORT	0	0	0	9,889,923	9,889,923	Page "B"
NONCREDIT INSTRUCTION & SERVICES	101,184	65,412	0	0	166,596	Page "B"
TOTALS - BASED ON 100% STATE FUNDING	39,050,593	15,412,190	5,295,099	9,889,923	69,647,766	
% OF TOTAL TO THE DISTRICT	56.068695%	22.128765%	7.602626%	14.199914%	100.000000%	
% OF ALLOCATION BETWEEN COLLEGES	71.701427%	28.298573%	0.000000%	0.000000%	100.000000%	
(1A)						
(1B)						
					37,411,576	Page "C"

(2) **TOTAL REVENUES TO BE SPLIT VIA THE MODEL**

ALLOCATION AS PRESCRIBED BY THIS MODEL							
(3A) = (1A) - (2)	REVENUES SPLIT VIA THE MODEL	20,976,182	8,278,720	2,844,262	5,312,412	37,411,576	Page "C"
(3B)	LOTTERY ALLOCATION SPLIT VIA THE MODEL	560,687	221,288	76,026	141,999	1,000,000	Page "C"
(3C)	REVENUES SPLIT VIA CONSENSUS	420,000	165,000	0	301,175	886,175	Page "C"
(3D)	REVENUES ALLOCATED TO SPECIFIC SITE	2,801,211	492,027	0	877,615	4,170,853	Page "C"
(3E)	RESERVES & SPECIAL ALLOCATIONS	0	0	0	1,192,122	1,192,122	Page "C"
(3F)	TOTALS	24,758,080	9,157,035	2,920,288	7,825,323	44,660,726	

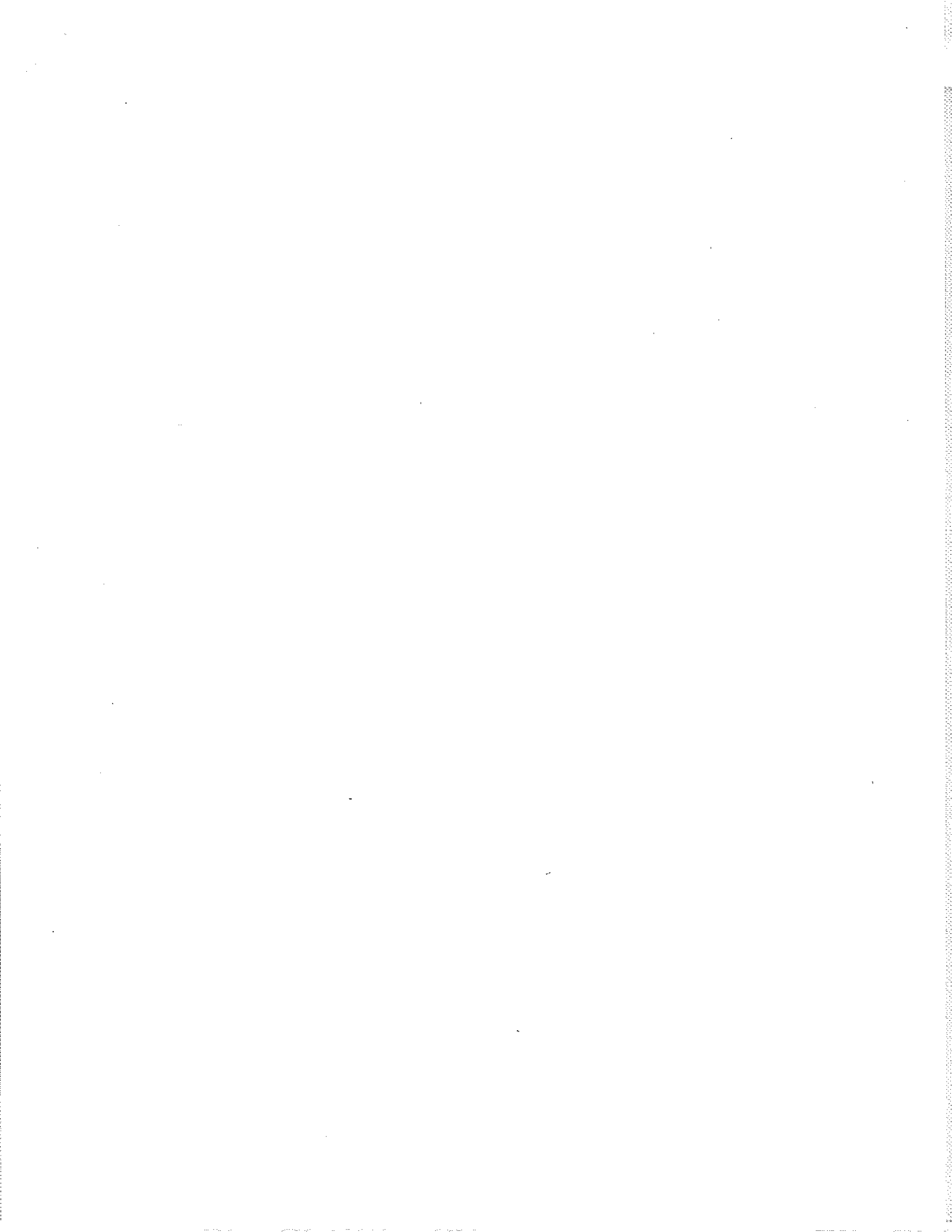
ALLOCATION BASED ON ADOPTED BUDGET							
(4A)	REVENUES SPLIT VIA FORMULA	22,223,433	8,504,492	3,903,984	4,406,094	39,038,003	
(4B)	% OF TOTAL TO THE DISTRICT	56.927689%	21.785162%	10.000471%	11.286679%	100.000000%	
(4C)	REVENUES ALLOCATED TO SPECIFIC SITE	2,697,557	445,681	0	1,263,790	4,407,028	
(4D)	RESERVES & SPECIAL ALLOCATIONS	0	0	0	1,215,695	1,215,695	
(4E)	TOTALS	24,920,990	8,950,173	3,903,984	6,885,579	44,660,726	

EFFECT ON 93/94 IF THE MODEL WERE USED:							
(5A) = (4E)	PY93/94 REVENUE BUDGET	24,920,990	8,950,173	3,903,984	6,885,579	44,660,726	
(5B) = (3F)	LESS ALLOCATION PER THE MODEL	24,758,080	9,157,035	2,920,288	7,825,323	44,660,726	
(5C) = (5B - 5A)	INCREASE (DECREASE) IN 93/94 BUDGET (Before necessary adjustments)	(162,910)	206,862	(983,696)	939,744	0	

ADJUSTMENTS TO MAKE "MODEL" & "OFFICIAL" BUDGET COMPARABLE							
(6D)	ADJUST. FOR DISTRICT RESPONSIBILITIES	0	0	0	0	0	Official Bud.
(6E)	ADJUST. FOR COLLEGE RESPONSIBILITIES						
(6F)	RUMBLE FUND	(541,215)	(164,160)	(86,925)	(62,700)	(855,000)	Official Bud.
(6G)	RUMBLE FUND				855,000	855,000	
(6H)	COLLEGE INSURANCE COSTS (Based on Line (1A))	(219,573)	(86,659)	(29,773)	(55,609)	(391,614)	P.T. Wagner
(6I)	COLLEGE INSURANCE COSTS				391,614	391,614	P.T. Wagner
(6J)	ORGANIZATION X0100 - COLLEGE ADMINISTRATION	149,452	103,821	0	(253,273)	0	
(6K)	ORGANIZATION X1100 - COLLEGE FISCAL SERVICES	76,499	105,594	0	(182,093)	0	
(6L) = (5C) + (6F) + (6G) + (6H) + (6I) + (6J) + (6K)	INCREASE (DECREASE) IN 93/94 BUDGET	(697,747)	165,458	(1,100,394)	1,632,683	0	
(6M) = (5A) + (6L)	REVISED BUDGET (BASED ON ALLOCATION MODEL)	24,223,243	9,115,631	2,803,590	8,518,262	44,660,726	
	(IF THE ALTERNATIVE MODEL WERE USED)						

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Revision



**REVENUE ALLOCATION MODEL
FORMULA SECTION**

DRAFT!!
04/01/94

1993-94 Comparison (Version 3.0)

		CHABOT	LPC	M&O	DIST OPER	REFERENCE
INSTRUCTION						
(1)	STEP (RATE)	3,503	3,503			Input section
(2)	FTEs (Chancellor's Office Base Workload Measures)	9,137	3,421			Input section
(3)=(1*2)	BASE	32,005,362	11,982,628			LS8712/7(b)
(4)	SMALL SCALE FACTOR	1.000000000	1.008559700			Input section
(5)=(4*3)	TOTAL	32,005,362	12,085,195			

		CHABOT	LPC	M&O	DIST OPER	REFERENCE
INSTRUCTIONAL SERVICES						
(1)	FIXED	337,940	337,940			LS8722(3)(B)
(2)	STEP (RATE)	221	221			Input section
(3)	FTEs	9,137	3,421			Input section
(4)=(2*3)	VARIABLE	2,018,867	755,852			LS8722(3)(B)
(5)=(1+4)	TOTAL	2,356,807	1,093,792			

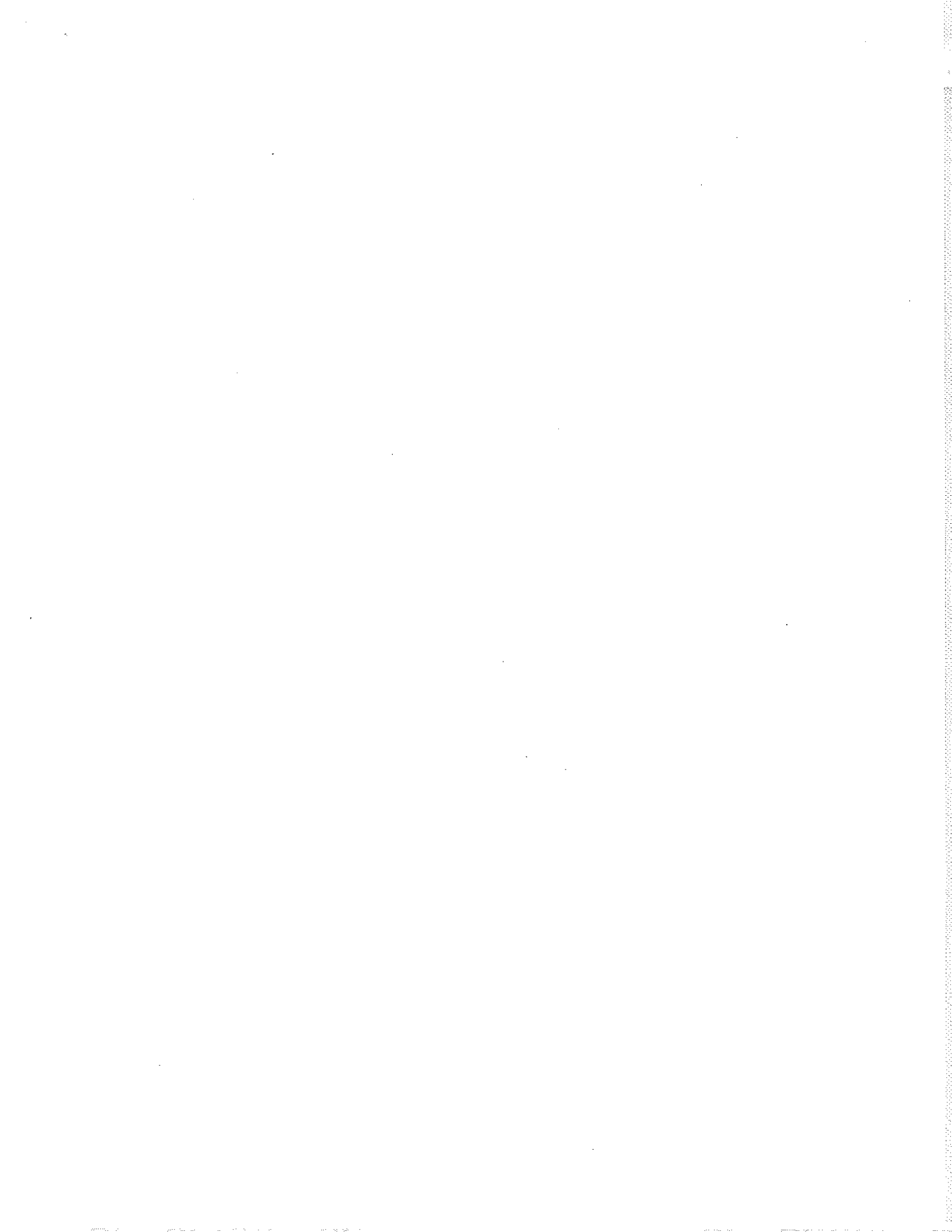
		CHABOT	LPC	M&O	DIST OPER	REFERENCE
STUDENT SERVICES						
(1)	FIXED	676,533	676,533			LS8732(11)(b)
(2)	STEP (RATE)	414.42	414.42			LS8732(11)(b)
(3)	NEW STUDENTS	4,278.00	1,662.00			LS8732(11)(b)
(4)=(2*3)	SUBTOTAL	1,772,889	688,766			LS8732(11)(b)
(5)	STEP (RATE)	213.27	213.27			LS8732(11)(b)
(6)	CONT. STUDENTS	10,024.00	3,706.00			LS8732(11)(b)
(10)=(5*6)	SUBTOTAL	2,137,818	790,379			LS8732(11)(b)
(11)=(4+10)	SUBTOTAL	4,587,240	2,155,678			LS8732(11)(b)
(12)	SCALE FACTOR	1.000000000	1.0081895600			Input section
(13)=((1+11)*	TOTAL	4,587,240	2,167,791			

		CHABOT	LPC	M&O	DIST OPER	REFERENCE
NONCREDIT INSTRUCTION & SERVICES						
(1)	STEP (RATE)	1,254	1,254			(note 3 / p.22)
(2)	NONCREDIT FTEs	81	52			Input section
(3)=(1*2)	TOTAL	101,184	65,412			

		CHABOT	LPC	M&O	DIST OPER	REFERENCE
MAINTENANCE & OPERATIONS						
(1)	STEP (RATE) FOR OWNED & 100% LEASED	0	0	8		Input section
(2)	SQUARE FOOTAGE OWNED & LEASED (100%)	0	0	629,699		Input section
(3)=(1*2)	SUBTOTAL	0.00	0.00	5,100,238		LS8742(b)
(4)	STEP - PER FTEs GENERATED IN LEASED SPACE (LESS THAN 100%)	0.00	0.00	346		Input section
(5)	SQUARE FOOTAGE LEASED (LESS THAN 100%)	0.00	0.00	1,041		Input section
(5a)	Lease FTEs	0.00	0.00	563		Input section
(6)=(4*5a)	SUBTOTAL	0.00	0.00	194,821		LS8742(b)
(3+6)	TOTAL	0	0	5,295,059		

		CHABOT	LPC	M&O	DIST OPER	REFERENCE
INSTITUTIONAL SUPPORT						
(1)	TOTAL OF FUNDS GENERATED IN ABOVE SECTIONS	N/A	N/A	N/A	59,757,843	Input section
(2)	PERCENTAGE TO INST. SUPPORT				16.5500%	LS8752(b)
(3)=(1*2)	TOTAL				9,889,923	

This section assumes full funding from the state!!!



REVENUE ALLOCATION MODEL
REVENUE CLASSIFICATION SECTION

DRAFT
04/01/94

1993-94 Cooperation (Version 3.0)

REVENUE CLASSIFICATION:	93/94 Projections	Unallocated		M & O		District Operative		Charges		LPC	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUES TO BE SPLIT VIA THE MODEL											
E Enrollment fees	3,834,975	3,834,975									
E Board fin. assist. prog. (BFAF)	532,634	532,634									
L Interest	250,000	250,000		76,026		141,999		560,687		221,284	
L Lottery revenue (Moved to Consensus)	1,105,000	105,000									
L Lottery revenue - pr.yr.adj.	3,000	3,000									
L Mandatory drop fee	0	0									
S Gen. support - pr.yr.adj.	16,988,300	16,988,300									
S General appropriations	0	0									
S Other state revenue	16,363,898	16,363,898									
T District taxes	0	0									
TS Other state subventions	175,645	175,645									
TS Tax subventions - HOPIR	0	0									
TS Timber yield tax	33,100	33,100									
TS Trailer coach fees	0	0									
Subtotals (feeds to page "A")	39,286,576	38,286,576	0	76,026	0	141,999	0	560,687	0	221,284	0
REVENUES TO BE SPLIT VIA CONSENSUS											
F VATEA	0	0				165,000		420,000		165,000	
L Nonresident tuition	750,000	0					60,000				0
L Private contributions & gifts	60,000	0					76,175				0
S Staff development grant	76,175	0	0								0
Subtotals	886,175	0	0	0	0	165,000	136,175	420,000	0	165,000	0
REVENUES ALLOCATED TO SPECIFIC SITE											
F College work study	50,138	0				1,500				43,138	7,000
F Financial aid admin. allowance	1,500	0								499,906	
F Title III CC	499,906	0									
F VATEA, Special Projects	0	0				360,079					
L Contract Education	360,079	0						70,000			10,000
L Facility use fees	80,000	0						131,352			50,000
L Fee courses	181,352	0									608
L Lease of district property	3,206	0				2,600					6,830
L Other income	160,000	0				47,770	90,000	15,290			1,365
L Student fees, other	5,000	0					350,000	3,635			
L Parking fees	350,000	0									
L Sale of equipment	3,000	0				3,000					12,281
L Student records fees	45,000	0						32,719			12,000
S Apprenticeship allowance	208,104	0						196,104			32,700
S Basic skills	417,122	317,122						67,300			
S Basic skills - pr.yr.adj.	0	0								39,594	
S CARE CC	59,594	0								291,710	94,396
S Disabled student allow. - CC	291,710	0									
S Disabled student allow. - LPC	94,396	0								262,823	61,392
S EOPS - CC	262,823	0									
S EOPS - LPC	61,392	0								37,307	
S Financial aid admin. - CC	37,307	0									11,371
S Financial aid admin. - LPC	11,371	0									
S Foster parent training grant CC	0	0									
S GAIN CC	0	0									
S Mandated Cost	0	0								516,333	192,066
S Metric, prog. alloc. - CC	516,333	0									
S Metric, prog. alloc. - LPC	192,066	0								574,000	
S Private project grant CC	574,000	0					22,576				
S Staff diversity grant	22,576	0									
Other	0	0									
Subtotals	4,487,975	317,122	0	0	0	414,949	462,666	516,400	2,284,811	125,802	366,225
TOTAL REVENUES	44,640,726	38,603,698	0	76,026	0	721,948	598,841	1,497,087	2,284,811	512,090	366,225
REDUCTIONS FOR RESERVE AND SPECIAL ALLOCATIONS											
Lottery Reserve	0	(105,000)					105,000				
Basic Skills Reserves	0	(317,122)					317,122				
Transfer to Capital Projects Fund	0	(520,000)					520,000				
Transfer to Special Reserve Fund	0	(250,000)					250,000				
Subtotals	0	(1,192,122)	0	0	0	1,192,122	0	0	0	0	0
NET REVENUE TO BE ALLOCATED VIA FORMULA	37,411,576	37,411,576									
NET REVENUE TO BE ALLOCATED TO SPECIFIC SITE	7,249,150		0	76,026	0	1,914,070	598,841	1,497,087	2,284,811	512,090	366,225



**REVENUE ALLOCATION MODEL
INPUT VARIABLES SECTION**

DRAFT!!

1993-94 Comparison (Version 3.0)

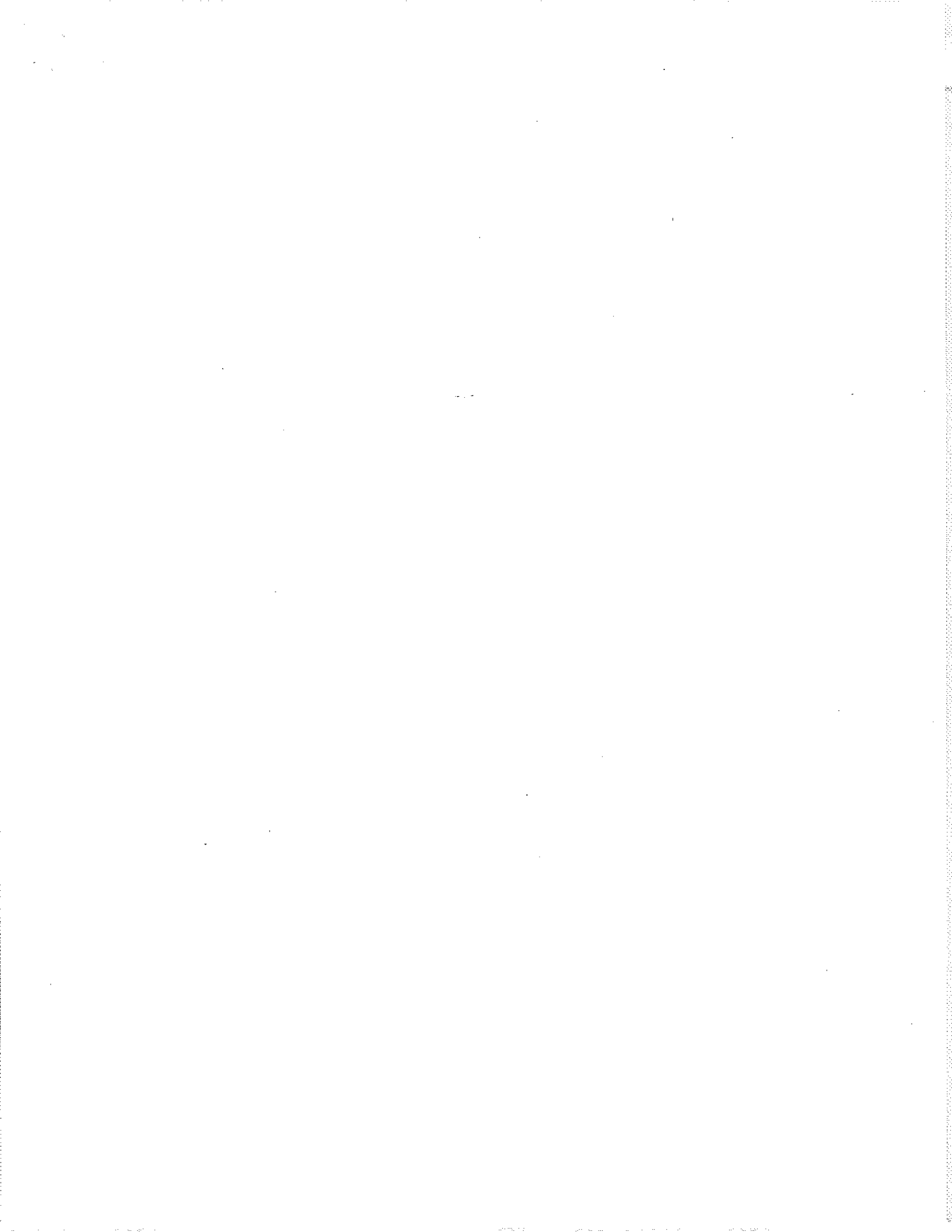
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Run Date: 04-01-94

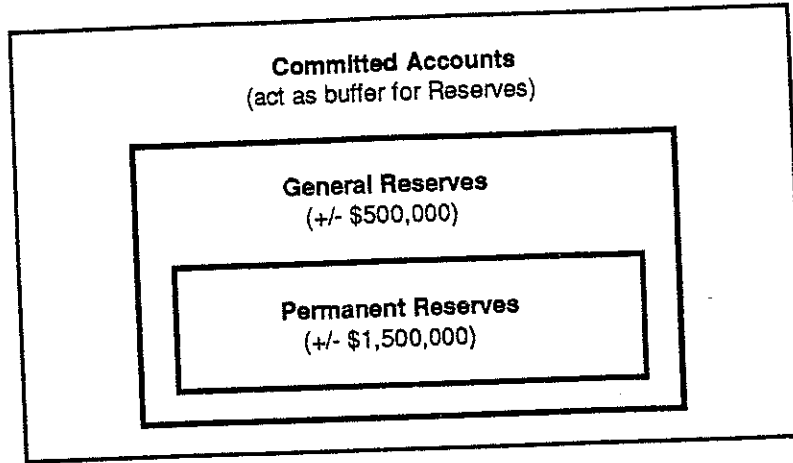
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	CHABOT	LPC	M&O	DIST OPE	REFERENCE
INPUT VARIABLES	9,137.21	3,420.92	n/a	n/a	(note 3 - p.13)
CREDIT FTES	1.0000000000	1.0085597000	n/a	n/a	s.58714 (Note D1)
SMALL COLLEGE FACTOR - INSTRUCTION (Note D1)	1.0000000000	1.0081895600	n/a	n/a	s.58734(b) (Note D2)
SMALL COLLEGE FACTOR - STUD. SERV. (Note A2)	4,278.00	1,662.00	n/a	n/a	(note D3 / p.13)
NEW STUDENTS	10,024	3,706	n/a	n/a	(note D3 / p.13)
CONTINUING STUDENTS	14,302.00	5,368.00	n/a	n/a	(new + cont.)
CREDIT HEADCOUNT (NEW+CONT.)	81	52	n/a	n/a	(note D3 / p.13)
NONCREDIT FTES	3,503	3,503	n/a	n/a	s.58712(7)(b)
STEP - INSTRUCTION	221	221	n/a	n/a	s.58722(3)(b)
STEP - INSTRUCTIONAL SERV.	0.00	0.00	8	n/a	s.58742(b)
STEP - SQ. FOOTAGE OWNED AND LEASED (100%)	0	0	346	n/a	s.58742(b)
STEP - PER FTES GENERATED IN LEASED SPACE (less than 100%)	1,254.30	1,254.30	n/a	n/a	(note D3 / p.22)
STEP - NONCREDIT INST. & SERV.	414.42	414.42	n/a	n/a	s.58732(11)(b)
STEP - STUD.SERV.(NEW STUD.)	213	213	n/a	n/a	s.58732(11)(b)
STEP - STUD.SERV.(CONT.STUD.)	0	0	629,659	n/a	??????
SQUARE FOOTAGE OWNED & 100% LEASED	0	0	1,041	n/a	??????
SQUARE FOOTAGE LEASED (LESS THAN 100%)			563	n/a	??????
Lease FTES					

THE TERM "STEP" BASICALLY MEANS THE "RATE" AT WHICH THINGS ARE FUNDED.



Reserves and Committed Accounts



1. Committed Accounts shield Reserves from "give backs".
2. General Reserves back up the Committed Accounts.
3. Permanent Reserves provide cash flow protection.

Example of Start-up and Termination Times for Committed Accounts

