

EXHIBIT B

BUDGET ALLOCATION MODEL

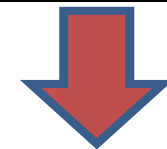
Determine Number of Students

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 @57.80%; Las Positas @ 42.20%

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Chabot/Las Positas Community College District Budget Allocation Model Adopted Budget

Determine Number of Students	Target FTES for 2020-21	17,649		
	STEP 1	<u>CHABOT</u>	<u>LAS POSITAS</u>	
	FUNDED FTES	10,202.0	7,447.0	
	RATIOS	57.80%	42.20%	
Calculate State Funding	STEP 2			
	APPORTIONMENT		\$113,061,373	
	Foundation NO COLA		\$8,677,603	
	Gen'l Apport (Enrollment Fees/Taxes/GA)		\$104,383,770	
	Less: SCFF REVENUE FROM ROLLBACK FTES		-\$8,718,279	
	Plus: Rollback Revenue Funded SCFF Projects		\$1,157,615	
	LOTTERY		\$2,662,148	
	BLOCK GRANT MANDATED COSTS		\$511,302	
	OTHER STATE FAC REIMB		<u>\$328,912</u>	
	ALLOCATION REVENUES		\$109,003,071	
Fund District-wide Expenses	STEP 3A			
	Nursing/Dental Hygiene/Special Programs		-\$575,000 *	
	Contractual, Committed, Regulatory Costs		-\$12,815,580	
	Faculty Reassign Time		-\$992,345	
	Designated SCFF Rollback Expense		<u>-\$1,157,615</u>	
			-\$15,540,540	
	* funded based on 230 program FTES @ \$2,500 each			
	STEP 3B (Step 2 less Step 3A)		\$93,462,531	
Fund District Office & Maintenance	STEP 4 Balance less Foundation		<u>DISTRICT</u>	<u>M&O</u>
	% Allocated to District and M&O	19.01%	10.48%	8.53%
	Allocated costs to District and M&O		\$8,885,460	\$7,232,154
	STEP 5 REMAINDER	\$77,344,917		
	STEP 6 Foundation Allocation	\$8,677,603	\$909,413	\$740,200
	TOTAL ALLOCATED TO DISTRICT AND M&O		<u>\$9,794,873</u>	<u>\$7,972,354</u>
Allocate Balance of Funds to Colleges Based on FTES Ratio		<u>CHABOT</u>	<u>LAS POSITAS</u>	
	STEP 6			
	FOUNDATION ALLOCATION	\$3,784,303	\$3,243,688	
		43.61%	37.38%	
	BALANCE REMAINING AFTER STEP 6	\$68,667,314		
	STEP 7			
	FORMULA ALLOCATION	\$39,689,707	\$28,977,607	
	TOTAL STATE ALLOCATION	\$43,474,010	\$32,221,295	
	STEP 8			
	LOCAL REVENUES TO BE ADDED			
* FACULTY REASSIGNED TIME (3A)	\$534,494	\$457,851		
* CC NURSING/DENTAL AUGMENT	\$575,000			
TOTAL ALLOCATION TO COLLEGES	<u>\$44,583,503</u>	<u>\$32,679,147</u>		
	Note: Numbers subject to rounding			

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List of STEP 3A expenses

	Adopted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change	Notes
Districtwide :					
RUMBL	\$ 7,377,725	\$ 7,847,691	\$ 469,966	6.37%	1
Rollback Funded SCFF Projects	\$ 485,023	\$ 1,157,615	\$ 672,592	138.67%	3
Educational Master Plan	\$ -	\$ 50,000	\$ 50,000	100.00%	6
Marketing	661,820	785,320	123,500	18.66%	2
Total Districtwide	\$ 8,524,568	\$ 9,840,626	\$ 1,316,058	15.44%	
District Office:					
Property & Liability Insurance	\$ 519,605	\$ 616,253	\$ 96,648	18.60%	
Board Member Compensation	\$ 116,590	\$ 127,875	\$ 11,285	9.68%	
Annual Audit	\$ 83,400	\$ 77,475	\$ (5,925)	-7.10%	4
Telephone	\$ 49,613	\$ 46,402	\$ (3,211)	-6.47%	
EAP & SAP	\$ 13,230	\$ 22,183	\$ 8,953	67.67%	
Fingerprinting	\$ 8,820	\$ 2,598	\$ (6,222)	-70.54%	
TB exams	\$ 4,410	\$ 2,645	\$ (1,765)	-40.02%	
Convocation	\$ 4,410	\$ 18,035	\$ 13,625	308.96%	
Actuarial Study for OPEB	\$ -	\$ 9,200	\$ 9,200	100.00%	8
Total District Office	\$ 871,921	\$ 994,509	\$ 122,588	14.06%	
Maintenance & Operations:					
Electricity	\$ 1,751,301	\$ 1,900,691	\$ 149,390	8.53%	
Natural gas	\$ 546,978	\$ 588,800	\$ 41,822	7.65%	
Water & sanitation	\$ 460,920	\$ 479,769	\$ 18,849	4.09%	
Fuel	\$ 72,930	\$ 65,000	\$ (7,930)	-10.87%	
Disposal services	\$ 69,284	\$ 89,000	\$ 19,716	28.46%	
Licenses & permits	\$ 8,265	\$ 14,800	\$ 6,535	79.07%	
Total Maintenance & Operations	\$ 2,909,678	\$ 3,138,060	\$ 228,382	7.85%	
Subtotal before Campus Operations	\$ 12,306,167	\$ 13,973,195	\$ 1,667,028	13.55%	
Campus Operations					
Reassigned Time	\$ 217,291	\$ 992,345	\$ 775,054	356.69%	7
Subsidized Program Units (Nursing/DH,etc)	\$ 575,000	\$ 575,000	\$ -	0.00%	5
Total Campus Operations	\$ 792,291	\$ 1,567,345	\$ 775,054	97.82%	
Total Step 3A Expenses	\$ 13,098,458	\$ 15,540,540	\$ 2,442,082	18.64%	

Notes:

- 1 - Amount per 2018 actuarial report
- 2 - Marketing budget approved at Feb 2020 Planning and Budget Committee Meeting
- 3 - 2020-21 SCFF Rollback Expenses
- 4 - 2020-21 Expense per RFP approved by Board, March 2020
- 5 - 2018-19 budget same as original budget in 2013-14
- 6 - 2019-2020 Educational Master Plan
- 7 - Reassigned Time per Articles 4I & 10C.4.a of the 2019-20 FA CBA
- 8 - Per Contract: Study required to be done every two years