

**Resource Allocation Model for 20/21**

**1. Start with the budget from 19/20 less any one-time allocations.**

	Columbia	MJC	Central Serv	Institutional	Total
19/20	\$ 14,721,161	\$ 65,935,320	\$ 27,887,347	\$ 8,444,703	\$ 116,988,531
Less 1X	(341,110)	(4,378,922)	(472,461)		(5,192,493)
20/21 Base	\$ 14,380,051	\$ 61,556,398	\$ 27,414,886	\$ 8,444,703	\$ 111,796,038
Percentage of total	12.9%	55.1%	24.5%	7.6%	
Percentage without Institutional Costs	13.9%	59.6%	26.5%		
Columbia/MJC split	18.9%	81.1%			
Percentage without Institutional and MJC Cr	34.4%		65.6%		

**2. Add adjustments for SCFF split. No college loses money, but an additional allocation may be made.**

SCFF split using 3 yr average	14.6%	85.4%			
Dollars split according to SCFF	\$ 11,071,197	\$ 64,865,252			
Adjustment	\$ -	\$ 3,308,854		\$	<b>3,308,854</b>
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,444,703	\$ 115,104,892

**3. Add changes to institutional costs.**

				\$ 331,871	\$	<b>331,871</b>
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,776,574	\$	115,436,762

**4. Add prior year growth using the 3-year average excluding Basic Allocation**

19/20 Growth				\$		-
19/20 3 year average	80%	20%				
	11.8%	88.2%				
	\$ -	\$ -	\$ -	\$		-
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,776,574	\$	115,436,762

**5. Add allocations based on budgeted revenues:**

Nonresident Student Tuition	\$ 80,000	\$ 610,000		\$		<b>690,000</b>
Baccalaureate Tuition		\$ 40,000		\$		<b>40,000</b>
	\$ 14,460,051	\$ 65,515,252	\$ 27,414,886	\$ 8,776,574	\$	116,166,762

**6. Add compensation costs:**

YFA CBA Salary Schedule	\$ 19,907	\$ 106,408	\$ 1,625	\$		<b>127,940</b>
Classification review	\$ 48,418	\$ 123,747	\$ 52,835	\$		<b>225,000</b>
Long/Step/Column	\$ 120,420	\$ 562,602	\$ 282,385	\$		<b>965,407</b>
PERS/STRS Rate Increase	\$ (34,615)	\$ (189,451)	\$ 45,072	\$		<b>(178,994)</b>
Fringe Benefit Increase				\$		-
Board Stipend			\$ 42,000	\$		<b>42,000</b>
	\$ 14,614,181	\$ 66,118,558	\$ 27,838,803	\$ 8,776,574	\$	117,348,115

**7. Add new agreed upon ongoing items:**

Professional development				\$		-
Full time faculty				\$		-
New positions				\$		-
Strategic initiatives						
	\$ 14,614,181	\$ 66,118,558	\$ 27,838,803	\$ 8,776,574	\$	117,348,115

**8. Add annual agreed-upon allocations:**

TCO facilities				\$		-
TCO IT				\$		-
Academic technology				\$		-
Employee Health - 1 year	44116.8	147768.4	67371.2	0	\$	<b>259,256</b>
Strategic initiatives				\$		-
	\$ 14,658,298	\$ 66,266,326	\$ 27,906,174	\$ 8,776,574	\$	117,607,372

New percentages 13.5% 60.9% 25.6%

**9. Balance the budget**

Total Revenue	\$	116,407,380
Less Allocations	\$	(117,607,372)
Remaining (Over)	\$	(1,199,992)

<b>Allocate the difference between Columbia and Central Services based on 1% Deficit Scenario</b>										
	\$	(206,436)		\$	(393,560)	\$ (599,996)				
<b>Allocated the remaining based on % after allocations (line 60)</b>										
	\$	(80,813)	\$ (365,334)	\$ (153,850)		\$ (599,996)				
<b>20/21 Ongoing Budget</b>	<b>\$</b>	<b>14,371,049</b>	<b>\$</b>	<b>65,900,993</b>	<b>\$</b>	<b>27,358,764</b>	<b>\$</b>	<b>8,776,574</b>	<b>\$</b>	<b>116,407,380</b>

**10. Add any one-time allocations from Fund Balance**

Encumbrance carryforwards		1,485.00		38,164.00		490,121.00				529,770.00
Ending balance carryforwards										
Adj for Reorganization										
Negotiations meet & confer										
Operational costs										
Augmentations from fund balance	\$	-	\$	-	\$	1,750,000	\$	-	\$	1,750,000
Augmentations from fund balance	\$	287,249	\$	365,334	\$	547,410	\$	-	\$	1,199,992
<b>20/21 Ongoing &amp; One time budget</b>	<b>\$</b>	<b>14,659,783</b>	<b>\$</b>	<b>66,304,490</b>	<b>\$</b>	<b>30,146,295</b>	<b>\$</b>	<b>8,776,574</b>	<b>\$</b>	<b>119,887,142</b>