

Resource Allocation Model for 22/23

	Columbia	MJC	Central Serv	Institutional	Total
1. Start with the budget from 21/22 less any one-time allocations.					
21/22	\$ 14,943,120	\$ 69,454,539	\$ 29,837,504	\$ 12,342,912	\$ 126,578,074
Less 1X	(12,405)	(31,747)	(1,118,703)	(1,882,030)	(3,044,884)
21/22 Base	\$ 14,930,715	\$ 69,422,792	\$ 28,718,800	\$ 10,460,882	\$ 123,533,190
Percentage of total	12.1%	56.2%	23.2%	8.5%	
Percentage without Institutional Costs	13.2%	61.4%	25.4%		
Columbia/MJC split	17.7%	82.3%			
Percentage without Institutional and MJC Costs	34.2%		65.8%		

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

SCFF split using 3 yr average	13.8%	86.2%			
Dollars split according to SCFF	\$ 11,665,022	\$ 72,688,486			
Adjustment	\$ -	\$ 1,500,000			\$ 1,500,000
	\$ 14,930,715	\$ 70,922,792	\$ 28,718,800	\$ 10,460,882	\$ 125,033,190

3. Add changes to institutional costs.

				\$ 331,855	\$ 331,855
	\$ 14,930,715	\$ 70,922,792	\$ 28,718,800	\$ 10,792,737	\$ 125,365,045

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

21/22 Growth					\$ -
21/22 3 year average	80%	20%			
	11.4%	88.6%			
	\$ -	\$ -	\$ -		\$ -
	\$ 14,930,715	\$ 70,922,792	\$ 28,718,800	\$ 10,792,737	\$ 125,365,045

5. Add allocations based on budgeted revenues:

International Student Tuition	\$ -	\$ -			\$ -
Baccalaureate Tuition		\$ -			\$ -
Full time faculty		\$ 1,520,909			\$ 1,520,909
	\$ 14,930,715	\$ 72,443,701	\$ 28,718,800	\$ 10,792,737	\$ 126,885,954

6. Add compensation costs:

Meet and confer					\$ -
Classification review (CSEA & LTAC)	\$ -	\$ -	\$ 350,000		\$ 350,000
Long/Step/Column	\$ 100,582	\$ 455,862	\$ 236,412	\$ -	\$ 792,856
PERS/STRS Rate Increase	\$ 187,833	\$ 828,601	\$ 381,418	\$ -	\$ 1,397,852
Fringe Benefit Increase	\$ 65,535	\$ 227,700	\$ 102,275		\$ 395,510
YFA .5750%	\$ 33,715	\$ 181,982	\$ 3,376	\$ -	\$ 219,073
Available for Salary Increases	\$ 662,790	\$ 2,302,849	\$ 1,034,361	\$ -	\$ 4,000,000
	\$ 15,981,170	\$ 76,440,695	\$ 30,826,642	\$ 10,792,737	\$ 134,041,245

7. Add new agreed upon ongoing items:

Professional development					\$ -
Full time faculty					\$ -
Part Time Office Hours	\$ 57,600	\$ 392,000			\$ 449,600
New positions					\$ -
Strategic initiatives					\$ -
	\$ 16,038,770	\$ 76,832,695	\$ 30,826,642	\$ 10,792,737	\$ 134,490,845

8. Add annual agreed-upon allocations:

TCO facilities				1,000,000.00	\$ 1,000,000
TCO IT				500000	\$ 500,000
Retiree Health Benefits Trust				1000000	\$ 1,000,000
Pension Rate Stability Trust				0	\$ -
	\$ 16,038,770	\$ 76,832,695	\$ 30,826,642	\$ 13,292,737	\$ 136,990,845
	13.0%	62.1%	24.9%		

Resource Allocation Model for 22/23

	Columbia	MJC	Central Serv	Institutional	Total
9. Balance the budget					
Total Revenue	\$ 140,469,784				
Less Allocations	\$ (136,990,845)				
Change in 10% Reserve	\$ -				
Remaining (Over)	\$ 3,478,940				
22/23 Ongoing Budget					
	\$ 16,038,770	\$ 76,832,695	\$ 30,826,642	\$ 13,292,737	\$ 136,990,845
10. Add any one-time allocations					
Encumbrance carryforwards	19,379	66,502	919,969		\$ 1,005,850
Allocation of PY Nonresident and BA Revenue	86,010	497,949			\$ 583,959
Energy Efficiency Project			2,276,880		\$ 2,276,880
Site Specific Reserve	207,354	791,021	2,129,718		\$ 3,128,093
Ending balance carryforwards	178,973	2,031,118	1,403,693		\$ 3,613,784
Site Allocations	116,044	555,900	223,037		\$ 894,981
Tentative Budget Allocation to fund 41				10,000,000	\$ 10,000,000
Augmentations to fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
22/23 Ongoing & One time budget					
	\$ 16,646,529	\$ 80,775,185	\$ 37,779,940	\$ 23,292,737	\$ 158,494,391

Revenue Budget		20/21 Estimated		21/22 Estimated		22/23 Budget	
		20/21 Budget	Actual	21/22 Budget	Actual	22/23 Budget	
1	State computational revenue	\$ 110,261,316	\$ 110,473,160	\$ 116,782,793	\$ 116,782,793	\$ 131,983,821	
2	less 2.50% deficit factor in 22/23	\$ (2,205,226)		\$ (1,202,863)	\$ -	\$ (3,299,596)	
3	Other Revenue	\$ 8,351,290	\$ 11,650,696	\$ 9,835,290	\$ 11,728,237	\$ 11,785,559	
	State Revenue for Prior Year		\$ 1,551,923		\$ 679,185		
	State mandated block grant	\$ 475,000	488,762	\$ 500,000	\$ 495,809	\$ 527,000	
	Part time faculty allocation	\$ 340,000	351,881	\$ 340,000	\$ 352,387	\$ 340,000	
	Part Time Faculty Office Hours					\$ 224,800	
	Full time faculty	\$ 736,290	736,290	\$ 736,290	\$ 2,257,199	\$ 2,257,199	
	Enrollment administration fee	\$ 270,000	358,787	\$ 270,000	\$ 368,516	\$ 270,000	
	Lottery	\$ 2,450,000	2,801,067	\$ 2,659,000	\$ 2,884,561	\$ 2,816,560	
	Non resident tuition	\$ 690,000	554,391	\$ 690,000	\$ 1,276,243	\$ 690,000	
	Interest income	\$ 200,000	353,765	\$ 350,000	\$ 399,952	\$ 370,000	
	Enrollment fee- Baccalaureate	\$ 40,000	32,172	\$ 40,000	\$ 37,716	\$ 40,000	
	Other local revenue	\$ 250,000	413,223	\$ 250,000	\$ 493,839	\$ 250,000	
	CalSTRS On-Behalf payment	\$ 2,900,000	4,008,435	\$ 4,000,000	\$ 3,994,216	\$ 4,000,000	
4	Student Debt write off - HEERF Adj	\$ -		\$ -	\$ (1,511,386)	\$ -	
5	Total Revenue	\$ 116,407,380	\$ 122,123,856	\$ 125,415,220	\$ 128,511,030	\$ 140,469,784	
					\$ 0		
6	Expenditure Budget	\$ 119,887,142	\$ 112,641,664	\$ 126,578,074	\$ 122,154,250	\$ 158,494,391	
7	Net change in Fund Balance	\$ (979,762)	\$ 9,482,192	\$ (1,162,854)	\$ 6,356,780	\$ (18,024,606)	
Fund Balance							
8	Beginning fund balance	\$ 23,551,892	\$ 23,551,892	\$ 33,034,084	\$ 33,034,084	\$ 39,390,864	
9	Ending fund balance	\$ 22,572,130	\$ 33,034,084	\$ 31,871,230	\$ 39,390,864	\$ 21,366,257	
Fund Balance Breakdown							
10	Board Mandated Reserve	\$ 11,673,714		\$ 11,993,981		\$ 15,199,439	
11		10.0%		10.0%		10.0%	
Other reserves:							
12	STRS & PERS rate increases	\$ 3,000,000		\$ 3,000,000		\$ 3,000,000	
13	Site Specific Reserve			\$ 5,322,895		\$ 784,360	
14	Budget Planning	\$ 6,118,646		\$ 11,554,353		\$ 2,382,459	
15	Ending Fund Balance			\$ 31,871,229		\$ 21,366,257	

Institutional Costs

	20/21 Budget	20/21 Est Actual	21/22 Budget	21/22 Est Actual	Assumption	22/23 Budget	Change in Budget
Information Technology							
Ellucian contract	\$ 614,502	\$ 580,057	\$ 640,000	\$ 693,479	3.13%	\$ 690,000	\$ 50,000
Microsoft (Computer Land) contract	162,504	157,672	167,000	175,023	3.13%	\$ 216,320	\$ 49,320
Blackboard	23,944	-	39,000	-	3.13%	\$ 30,000	\$ (9,000)
Adobe License						\$ 75,000	\$ 75,000
Insurance (Risk Management)							
Liability/Employment Practices	873,768	860,351	544,744	544,744		\$ 486,356	\$ (58,388)
Excess Liability	39,206	-	40,390		3.13%	\$ 41,654	\$ 1,264
Student	6,750	6,750	6,954	6,750	3.13%	\$ 7,172	\$ 218
Travel/Accident	-	-	-		3.13%	\$ -	\$ -
Property/Auto Phys Damage	13,667	13,724	469,526	469,526		\$ 496,465	\$ 26,939
Legal fees	239,950	123,654	247,197	170,751	3.13%	\$ 254,934	\$ 7,737
Annual Audit fees	103,140	126,735	106,255	111,405	3.13%	\$ 109,581	\$ 3,326
Utilities (3 sites)	3,689,142	3,244,293	3,799,817	3,863,828	7.00%	\$ 4,135,255	\$ 335,438
Elections	110,000	256,353	150,000	31	0.00%	\$ 250,000	\$ 100,000
Retiree Liability Transfer	-	-	250,000	250,000		\$ 1,000,000	\$ 750,000
CalSTRS On Behalf Payments	2,900,000	4,008,435	4,000,000	3,994,216		\$ 4,000,000	\$ -
Total Ongoing Institutional Costs	\$ 8,776,574	\$ 9,378,024	\$ 10,460,882	\$ 10,279,753		\$ 11,792,737	
One Time Institutional Costs							
CSEA, LTAC and EXEC Stipend	-	-	882,030	158,519		\$ -	
TCO facilities	-	-	1,000,000	1,000,000		\$ 1,000,000	
TCO - IT						\$ 500,000	
Transfer to Fund 41						\$ 10,000,000	
Total One Time Institutional Costs	\$ -	\$ -	\$ 1,882,030	\$ 1,158,519		\$ 11,500,000	
Total Institutional Costs	\$ 8,776,574	\$ 9,378,024	\$ 12,342,912	\$ 11,438,272		\$ 23,292,737	