

**Resource Allocation Model for 22/23**

	Columbia	MJC	Central Serv	Institutional	Total
<b>1. Start with the budget from 21/22 less any one-time allocations.</b>					
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%		
<b>2. Add adjustments for SCFF split. No college loses money, but an additional allocation may be made.</b>					
SCFF split using 3 yr average		13.8%	86.2%		
Dollars split according to SCFF	\$ 11,665,022	\$ 72,688,486			
Adjustment	\$ -	\$ 1,000,000			\$ 1,000,000
	\$ 14,930,715	\$ 70,422,792	\$ 28,718,800	\$ 10,460,882	\$ 124,533,190
<b>3. Add changes to institutional costs.</b>					
				\$ 296,036	\$ 296,036
	\$ 14,930,715	\$ 70,422,792	\$ 28,718,800	\$ 10,756,918	\$ 124,829,226
<b>4. Add prior year growth using the 3-year average excluding Basic Allocation</b>					
21/22 Growth					\$ -
21/22 3 year average					
	80%		20%		
	11.4%	88.6%			
	\$ -	\$ -	\$ -		\$ -
	\$ 14,930,715	\$ 70,422,792	\$ 28,718,800	\$ 10,756,918	\$ 124,829,226
<b>5. Add allocations based on budgeted revenues:</b>					
International Student Tuition	\$ -	\$ -			\$ -
Baccalaureate Tuition		\$ -			\$ -
Full time faculty		\$ 1,520,909			\$ 1,520,909
	\$ 14,930,715	\$ 71,943,701	\$ 28,718,800	\$ 10,756,918	\$ 126,350,135
<b>6. Add compensation costs:</b>					
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	\$ 105,160	\$ 365,378	\$ 164,113		\$ 634,651
YFA .5702%	\$ 29,509	\$ 161,830	\$ 3,246	\$ -	\$ 194,585
Available for Salary Increases	\$ 662,789	\$ 2,302,859	\$ 1,034,352	\$ -	\$ 4,000,000
	\$ 16,016,588	\$ 76,058,231	\$ 30,888,341	\$ 10,756,918	\$ 133,720,079
<b>7. Add new agreed upon ongoing items:</b>					
Professional development					\$ -
Full time faculty					\$ -
Part Time Office Hours	\$ 57,600	\$ 392,000			\$ 449,600
New positions					\$ -
Strategic initiatives					\$ -
	\$ 16,074,188	\$ 76,450,231	\$ 30,888,341	\$ 10,756,918	\$ 134,169,679
<b>8. Add annual agreed-upon allocations:</b>					
TCO facilities				1,000,000	\$ 1,000,000
TCO IT				500,000	\$ 500,000
Retiree Health Benefits Trust				1,000,000	\$ 1,000,000
Pension Rate Stability Trust				1,000,000	\$ 1,000,000
	\$ 16,074,188	\$ 76,450,231	\$ 30,888,341	\$ 14,256,918	\$ 137,669,679

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	<b>Columbia</b>	<b>MJC</b>	<b>Central Serv</b>	<b>Institutional</b>	<b>Total</b>
<b>9. Balance the budget</b>					
Total Revenue	\$ 139,226,575				
Less Allocations	\$ (137,669,679)				
Change in 10% Reserve	\$ -				
Remaining (Over)	\$ 1,556,896				
<b>22/23 Ongoing Budget</b>	<b>\$ 16,074,188</b>	<b>\$ 76,450,231</b>	<b>\$ 30,888,341</b>	<b>\$ 14,256,918</b>	<b>\$ 137,669,679</b>
<b>10. Add any one-time allocations</b>					
Encumbrance carryforwards	19,379	335,586	951,792		\$ 1,306,757
Energy Efficiency Project			2,276,880		\$ 2,276,880
Site Specific Reserve	207,354	756,021	2,129,718		\$ 3,093,093
Ending balance carryforwards	193,124	1,977,029	1,262,540		\$ 3,432,694
Site Allocations	202,782	964,447	389,667		\$ 1,556,896
Operational costs		500,000			\$ 500,000
Tentative Budget Allocation to fund 41				10,000,000	\$ 10,000,000
Augmentations to fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>22/23 Ongoing &amp; One time budget</b>	<b>\$ 16,696,826</b>	<b>\$ 80,983,315</b>	<b>\$ 37,898,939</b>	<b>\$ 24,256,918</b>	<b>\$ 159,835,998</b>

		20/21 Estimated		21/22 Estimated		
	20/21 Budget	Actual	21/22 Budget	Actual	22/23 Budget	
<b>Revenue Budget</b>						
1 State computational revenue	\$ 110,261,316	\$ 110,473,160	\$ 116,782,793	\$ 116,782,793	\$ 128,728,299	
2 less 1.00% deficit factor in 22/23	\$ (2,205,226)		\$ (1,202,863)	\$ -	\$ (1,287,283)	
3 Other Revenue	\$ 8,351,290	\$ 11,650,696	\$ 9,835,290	\$ 12,983,309	\$ 11,785,559	
4 Tsfr in from Pension Rate Stab. Trust	\$ -		\$ -		\$ -	
5 <b>Total Revenue</b>	<b>\$ 116,407,380</b>	<b>\$ 122,123,856</b>	<b>\$ 125,415,220</b>	<b>\$ 129,766,102</b>	<b>\$ 139,226,575</b>	
<b>Expenditure Budget</b>						
6 <b>Expenditure Budget</b>	\$ 119,887,142	\$ 112,641,664	\$ 126,578,074	\$ 122,392,396	\$ 159,835,998	
7 Net change in Fund Balance	\$ (979,762)	\$ 9,482,192	\$ (1,162,854)	\$ 7,373,706	\$ (20,609,423)	
<b>Fund Balance</b>						
8 Beginning fund balance	\$ 23,551,892	\$ 23,551,892	\$ 33,034,084	\$ 33,034,084	\$ 40,407,790	
9 Ending fund balance	\$ 22,572,130	\$ 33,034,084	\$ 31,871,230	\$ 40,407,790	\$ 19,798,366	
<b>Fund Balance Breakdown</b>						
10 Board Mandated Reserve	\$ 11,673,714		\$ 11,993,981		\$ 15,233,600	
11	10.0%		10.0%		10.0%	
<b>Other reserves:</b>						
12 STRS & PERS rate increases	\$ 3,000,000		\$ 3,000,000		\$ 3,000,000	
13 Site Specific Reserve			\$ 5,322,895		\$ 813,089	
14 Budget Planning	\$ 6,118,646		\$ 11,554,353		\$ 751,677	
15 Ending Fund Balance			\$ 31,871,229		\$ 19,798,366	

## Institutional Costs

	20/21 Budget	20/21 Est Actual	21/22 Budget	21/22 Est Actual	Assumption	22/23 Budget	Change in Budget
<b>Information Technology</b>							
Ellucian contract	\$ 614,502	\$ 580,057	\$ 640,000	\$ <b>693,479</b>	3.13%	\$ 690,000	\$ 50,000
Microsoft (Computer Land) contract	162,504	157,672	167,000	<b>175,023</b>	3.13%	\$ 180,501	\$ 13,501
Blackboard	23,944	-	39,000	-	3.13%	\$ 30,000	\$ (9,000)
Adobe License						\$ 75,000	\$ 75,000
<b>Insurance (Risk Management)</b>							
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	<b>170,751</b>	3.13%	\$ 254,934	\$ 7,737
Annual Audit fees	103,140	126,735	106,255	<b>111,405</b>	3.13%	\$ 109,581	\$ 3,326
Utilities (3 sites)	3,689,142	3,244,293	3,799,817	<b>3,863,828</b>	7.00%	\$ 4,135,255	\$ 335,438
Elections	110,000	256,353	150,000	<b>31</b>	0.00%	\$ 250,000	\$ 100,000
Retiree Liability Transfer	-	-	250,000	<b>250,000</b>		\$ 1,000,000	\$ 750,000
CalSTRS On Behalf Payments	2,900,000	4,008,435	4,000,000	<b>3,994,216</b>		\$ 4,000,000	\$ -
<b>Total Ongoing Institutional Costs</b>	<b>\$ 8,776,574</b>	<b>\$ 9,378,024</b>	<b>\$ 10,460,882</b>	<b>\$ 10,279,753</b>		<b>\$ 11,756,918</b>	
<b>One Time Institutional Costs</b>							
CSEA, LTAC and EXEC Stipend	-	-	882,030	<b>158,519</b>		\$ -	
TCO facilities	-	-	1,000,000	<b>1,000,000</b>		\$ 1,000,000	
TCO - IT						\$ 500,000	
Pension Rate Stability Trust						\$ 1,000,000	
<b>Total One Time Institutional Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,882,030</b>	<b>\$ 1,158,519</b>		<b>\$ 2,500,000</b>	
<b>Total Institutional Costs</b>	<b>\$ 8,776,574</b>	<b>\$ 9,378,024</b>	<b>\$ 12,342,912</b>	<b>\$ 11,438,272</b>		<b>\$ 14,256,918</b>	