

Resource Allocation Model for 21/22

1. Start with the budget from 20/21 less any one-time allocations.

	Columbia	MJC	Central Serv	Institutional	Total
20/21	\$ 14,659,783	\$ 66,291,473	\$ 30,159,312	\$ 8,776,574	\$ 119,887,142
Less 1X	(332,850)	(551,266)	(2,854,902)	-	(3,739,019)
20/21 Base	\$ 14,326,932	\$ 65,740,207	\$ 27,304,410	\$ 8,776,574	\$ 116,148,123
Percentage of total	12.3%	56.6%	23.5%	7.6%	
Percentage without Institutional Costs	13.3%	61.2%	25.4%		

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

SCFF split using 3 yr average	14.0%	86.0%			
Dollars split according to SCFF	\$ 11,235,490	\$ 68,831,650			
Adjustment	\$ -	\$ 1,000,000			\$ 1,000,000
	\$ 14,326,932	\$ 66,740,207	\$ 27,304,410	\$ 8,776,574	\$ 117,148,123

3. Add changes to institutional costs.

				\$ 1,684,308	\$ 1,684,308
	\$ 14,326,932	\$ 66,740,207	\$ 27,304,410	\$ 10,460,882	\$ 118,832,431

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

20/21 Growth					\$ -
20/21 3 year average	80%	20%			
	11.7%	88.3%			
	\$ -	\$ -	\$ -		\$ -
	\$ 14,326,932	\$ 66,740,207	\$ 27,304,410	\$ 10,460,882	\$ 118,832,431

5. Add allocations based on increases in budgeted revenues:

International Student Tuition	\$ -	\$ -			\$ -
Baccalaureate Tuition		\$ -			\$ -
Full time faculty					\$ -
	\$ 14,326,932	\$ 66,740,207	\$ 27,304,410	\$ 10,460,882	\$ 118,832,431

	Columbia	MJC	Central Serv	Institutional	Total
6. Add compensation costs:					
YFA Compensation settlement	\$ 144,449	\$ 781,560	\$ 5,003		\$ 931,012
CSEA Compensation Settlement	\$ 51,541	\$ 243,492	\$ 374,249		\$ 669,282
Meet and Confer	\$ 38,273	\$ 91,493	\$ 103,734		\$ 233,500
Exec Salary Increase	\$ 25,686	\$ 24,335	\$ 31,477		\$ 81,498
Long/Step/Column	\$ 100,993	\$ 427,961	\$ 212,491		\$ 741,445
PERS/STRS Rate Increase	\$ 103,559	\$ 413,662	\$ 313,915		\$ 831,136
Fringe Benefit Increase/Decrease	\$ 115,980	\$ 495,734	\$ 247,425		\$ 859,139
Classification review	\$ 15,622	\$ 168,636	\$ 111,323		\$ 295,581
	\$ 14,923,035	\$ 69,387,080	\$ 28,704,027	\$ 10,460,882	\$ 123,475,025
7. Add new agreed upon ongoing items:					
Professional development					\$ -
Full time faculty					\$ -
Strategic initiatives					\$ -
8. Add annual agreed-upon allocations:					
TCO facilities				\$ 1,000,000	\$ 1,000,000
TCO IT					\$ -
Academic technology					\$ -
CSEA, LTAC and EXEC Stipend				\$ 882,030	\$ 882,030
	\$ 14,923,035	\$ 69,387,080	\$ 28,704,027	\$ 12,342,912	\$ 125,357,055
9. Balance the budget					
Total Revenue	\$ 125,415,220				
Less Allocations	\$ (125,357,055)				
Change in 10% Reserve	\$ -				
Remaining (Over)	\$ 58,165				
Allocate the difference	\$ 7,680	\$ 35,712	\$ 14,773		\$ 58,165
21/22 Ongoing Budget	\$ 14,930,715	\$ 69,422,792	\$ 28,718,800	\$ 12,342,912	\$ 125,415,220

	Columbia	MJC	Central Serv	Institutional	Total
10. Add any one-time allocations					
Encumbrance carryforwards	\$ 12,405	\$ 31,747	\$ 368,969		\$ 413,120
IT TCO & web design carryforward			\$ 749,734		\$ 749,734
Ending balance carryforwards					\$ -
Operational costs					\$ -
Augmentations to fund balance	\$ -	\$ -	\$ -		\$ -
	\$ -	\$ -	\$ -		\$ -
21/22 Ongoing & One time budget	\$ 14,943,120	\$ 69,454,539	\$ 29,837,504	\$ 12,342,912	\$ 126,578,074

		19/20 Rev.		20/21 Estimated			
	Revenue Budget	Budget	19/20 Actual	20/21 Budget	Actual	21/22 Budget	22/23 Budget
1	State computational revenue	\$ 103,403,051	\$ 108,056,089	\$ 110,261,316	\$ 110,473,160	\$ 116,782,793	\$ 120,262,920
2	less 1.03% deficit factor in 21/22			\$ (2,205,226)		\$ (1,202,863)	\$ (1,202,629)
3	Other Revenue		\$ 12,895,292	\$ 8,351,290	\$ 11,650,696	\$ 9,835,290	\$ 9,835,290
	State Revenue for Prior Year		\$ 2,768,161		\$ 1,551,923		
	State mandated block grant	\$ 475,000	\$ 475,000	\$ 475,000	488,762	\$ 500,000	\$ 500,000
	Part time faculty allocation	\$ 340,000	\$ 340,000	\$ 340,000	351,881	\$ 340,000	\$ 340,000
	Full time faculty		\$ 736,290	\$ 736,290	736,290	\$ 736,290	\$ 736,290
	Enrollment administration fee	\$ 270,000	\$ 270,000	\$ 270,000	358,787	\$ 270,000	\$ 270,000
	Lottery	\$ 2,800,000	\$ 2,800,000	\$ 2,450,000	2,801,067	\$ 2,659,000	\$ 2,659,000
	Non resident tuition	\$ 720,000	\$ 720,000	\$ 690,000	554,391	\$ 690,000	\$ 690,000
	Interest income	\$ 450,000	\$ 450,000	\$ 200,000	353,765	\$ 350,000	\$ 350,000
	Enrollment fee- Baccalaureate	\$ 40,000	\$ 40,000	\$ 40,000	32,172	\$ 40,000	\$ 40,000
	Other local revenue	\$ 250,000	\$ 250,000	\$ 250,000	413,223	\$ 250,000	\$ 250,000
	CalSTRS On-Behalf payment	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	4,008,435	\$ 4,000,000	\$ 4,000,000
4	Tsfr in from Pension Rate Stab. Trust	\$ 718,190	\$ -	\$ -		\$ -	\$ -
5	Total Revenue	\$ 112,366,241	\$ 120,951,381	\$ 116,407,380	\$ 122,123,856	\$ 125,415,220	\$ 128,895,581
6	Expenditure Budget	\$ 116,988,531	\$ 115,258,245	\$ 119,887,142	\$ 112,641,664	\$ 126,578,074	\$ 125,458,255
7	Efficiencies			(2,500,000)			
8	Net change in Fund Balance	\$ (4,622,290)	\$ 5,693,136	\$ (979,762)	\$ 9,482,192	\$ (1,162,854)	\$ 3,437,326
	Fund Balance						
9	Beginning fund balance	\$ 17,858,756	\$ 17,858,756	\$ 23,551,892	\$ 23,551,892	\$ 33,034,084	\$ 31,871,230
10	Ending fund balance	\$ 13,236,466	\$ 23,551,892	\$ 22,572,130	\$ 33,034,084	\$ 31,871,230	\$ 35,308,556
	Fund Balance Breakdown						
11	Board Mandated Reserve	\$ 10,940,000	\$ 11,097,000	\$ 11,673,714		\$ 11,993,981	\$ 12,120,826
12		10.0%	10.0%	10.0%		10.0%	10.0%
	Other reserves:						
13	Encumbrances., prepaid & inventory	\$ 450,000	\$ 450,000	\$ 529,770		\$ -	\$ -
14	STRS & PERS rate increases	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000		\$ 3,000,000	\$ 2,160,553
15	Facilities TCO	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000		\$ -	\$ -
16	IT TCO	\$ 500,000	\$ 500,000	\$ 250,000		\$ -	\$ -
17	District-wide Website redevelopment		\$ 500,000				
18	Site Specific Reserve					\$ 5,322,895	
19	Undesignated	\$ (2,653,534)	\$ 6,004,892	\$ 6,118,646		\$ 11,554,353	\$ 21,027,178
20	Ending Fund Balance					\$ 31,871,229	

Institutional Costs

	19/20 Budget	19/20 Actual	20/21 Budget	20/21 Est Actual	Assumption	21/22 Budget
Information Technology						
Ellucian contract	\$ 595,794	\$ 584,696	\$ 614,502	\$ 580,057		\$ 640,000
Microsoft (Computer Land) contract	157,557	157,557	162,504	157,672		167,000
Blackboard	-	-	23,944	-		39,000
Insurance (Risk Management)						
Liability/Employment Practices	837,567	878,108	873,768	860,351		544,744
Excess Liability	12,234	-	39,206	-	3.02%	40,390
Student	15,925	6,750	6,750	6,750	3.02%	6,954
Travel/Accident	2,900	-	-	-		-
Property/Auto Phys Damage	13,251	13,251	13,667	13,724		469,526
Legal fees	232,645	204,241	239,950	123,654	3.02%	247,197
Annual Audit fees	100,000	103,000	103,140	126,735	3.02%	106,255
Utilities (3 sites)	3,576,830	3,433,162	3,689,142	3,244,293	3.00%	3,799,817
Elections	-	-	110,000	256,353		150,000
Retiree Liability Transfer	-	-	-	-		250,000
CalSTRS On Behalf Payments	2,900,000	4,232,239	2,900,000	4,008,435		4,000,000
Total Ongoing Institutional Costs	\$ 8,444,703	\$ 9,613,004	\$ 8,776,574	\$ 9,378,024		\$ 10,460,882
One Time Institutional Costs						
CSEA, LTAC and EXEC Stipend	-	-	-	-		882,030
TCO facilities	-	-	-	-		1,000,000
Total One Time Institutional Costs	\$ -	\$ -	\$ -	\$ -		\$ 1,882,030
Total Institutional Costs	\$ 8,444,703	\$ 9,613,004	\$ 8,776,574	\$ 9,378,024		\$ 12,342,912