

**Assumptions for the 20/21 Budget  
As of 2/21/2020**

	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>
1. SCFF formula as proposed in budget workshop.			
2. Inflation on fixed expenses per School Services Dartboard	3.14%	3.02%	3.13%
3. COLA per School Services Dartboard until May Revise	2.29%	2.80%	3.16%
4. Prior year growth funding based on 19/20 P2	\$20,000	\$20,000	\$20,000
5. Utilities increase per Facilities	7.00%	7.00%	7.00%
6. Total compensation increase	2%		
7. Deficit factor on TCR	1%	1%	1%
8. The adjustment in step 2 will only be done in 20/21.	1	0	0
9. The adjustment in step 9 will be done in 20/21 in the amount of the shortfall, and will be allocated and 1/2 that amount in 21/22 and none in 22/23.	1	1/2	1/4
10. The board mandated reserve will not increase	10.0%	10.0%	10.0%

For Brian's Scenario, the assumption is that the adjustment to MJC is done every year, based on Brian's formula. All other assumptions remain the same.

**Resource Allocation Model for 20/21**

Note: The numbers in this model are at a point in time. Some are correct and others are merely for illustrative purposes to show how the model works. The focus is to show the structure of the model and how it allocates revenue to the different sites at YCCD.

**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 Cost:	13.9%	59.6%	26.5%		
Columbia/MJC split	18.9%	81.1%			
Percentage without Institutional and I	34.4%		65.6%		

Base has been updated for the amended budget + \$636,000.  
Includes funding for Int'l and BA Tuition; assumes FON funding is ongoing

**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			\$ 3,308,854
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,444,703	\$ 115,104,892

Note: this adjustment may need to be made over several years

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

				\$ 424,104	\$ 424,104
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,868,807	\$ 115,528,995

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

19/20 Growth					\$ 20,000
19/20 3 year average	80%	20%			
	11.8%	88.2%			
	\$ 1,884	\$ 14,116	\$ 4,000		\$ 20,000
	\$ 14,381,935	\$ 64,879,368	\$ 27,418,886	\$ 8,868,807	\$ 115,548,995

Note: needs to be linked to new 3 year average

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

Nonresident Student Tuition	\$ 110,000	\$ 610,000			\$ 720,000
Baccalaureate Tuition		\$ 40,000			\$ 40,000
	\$ 14,491,935	\$ 65,529,368	\$ 27,418,886	\$ 8,868,807	\$ 116,308,995

**6. Add compensation costs:**

Meet and confer					\$ -
Classification review					\$ -
Long/Step/Column					\$ -
PERS/STRS Rate Increase					\$ -
Fringe Benefit Increase					\$ -
Compensation settlement			\$ 1,947,223		\$ 1,947,223
	\$ 14,491,935	\$ 65,529,368	\$ 27,418,886	\$ 10,816,030	\$ 118,256,218

This section includes all cost increases related to compensation. However, these numbers are provided only as illustration as to how the model works. There is no no connection to what may or may not be being negotiated with CSEA or YFA. Those are completely separate processes that will be reflected in this section upon conclusion.

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

Professional development					\$ -
Full time faculty					\$ -
New positions					\$ -
Strategic initiatives					\$ -
	\$ 14,491,935	\$ 65,529,368	\$ 27,418,886	\$ 10,816,030	\$ 118,256,218

This is only if the state allocation is increased.

	<b>Columbia</b>	<b>MJC</b>	<b>Central Serv</b>	<b>Institutional</b>	<b>Total</b>
<b>8. Add annual agreed-upon allocations:</b>					\$ -
TCO facilities					\$ -
TCO IT					\$ -
Academic technology					\$ -
Strategic initiatives					\$ -
	\$ 14,491,935	\$ 65,529,368	\$ 27,418,886	\$ 10,816,030	\$ 118,256,218
<b>9. Balance the budget</b>					
Total Revenue	\$ 116,617,550				
Less Allocations	\$ (118,256,218)				
Remaining (Over)	\$ (1,638,669)				
Allocate the difference between Columbia and Central Services	\$ (563,804)		\$ (1,074,865)		\$ (1,638,669)
<b>20/21 Ongoing Budget</b>	<b>\$ 13,928,131</b>	<b>\$ 65,529,368</b>	<b>\$ 26,344,021</b>	<b>\$ 10,816,030</b>	<b>\$ 116,617,550</b>
<b>10. Add any one-time allocations</b>					
Encumbrance carryforwards					
Ending balance carryforwards					
Negotiations meet & confer					
Operational costs					
Augmentations from fund balance	\$ 563,804	\$ -	\$ 1,574,865	\$ -	\$ 2,138,669
<b>20/21 Ongoing &amp; One time budget</b>	<b>\$ 14,491,935</b>	<b>\$ 65,529,368</b>	<b>\$ 27,918,886</b>	<b>\$ 10,816,030</b>	<b>\$ 118,756,218</b>

These will be discussed and the amount to allocated determined every year.

Note: allocated from Fund Bal to offset allocation in Step 8

**Revenue Budget**

	<b>19/20 Rev. Budget</b>	<b>19/20 Est. Actual</b>	<b>20/21 Budget</b>	<b>21/22 Budget</b>	<b>22/23 Budget</b>
State computational revenue	\$ 103,403,051	\$ 106,289,466	\$ 108,723,495	\$ 111,767,753	\$ 115,299,614
less deficit factor			\$ (1,087,235)	\$ (1,117,678)	\$ (1,152,996)
State Revenue for 18-19		\$ 2,768,161			
State mandated block grant	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Part time faculty allocation	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
Full time faculty		\$ 736,290	\$ 736,290	\$ 736,290	\$ 736,290
Enrollment administration fee	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Lottery	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000
Non resident tuition	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000
Interest income	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Enrollment fee- Baccalaureate	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Other local revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
CalSTRS On-Behalf payment	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
Tsfr in from Pension Rate Stab. Trust	\$ 718,190	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 112,366,241</b>	<b>\$ 118,038,917</b>	<b>\$ 116,617,550</b>	<b>\$ 119,631,365</b>	<b>\$ 123,127,907</b>
Expenditure Budget	\$ 116,988,531	\$ 116,988,531	\$ 118,756,218	\$ 120,700,699	\$ 123,662,575
Net change in FB	\$ (4,622,290)	\$ 1,050,386	\$ (2,138,669)	\$ (1,069,334)	\$ (534,667)
Beginning fund balance	\$ 17,858,756	\$ 17,858,756	\$ 18,909,142	\$ 16,770,473	\$ 15,701,139
Ending fund balance	\$ 13,236,466	\$ 18,909,142	\$ 16,770,473	\$ 15,701,139	\$ 15,166,472
Fund Balance Breakdown					
Board Mandated Reserve	\$ 10,940,000	\$ 11,403,435	\$ 11,560,622	\$ 11,754,287	\$ 12,051,257
	10.0%	10.0%	10.0%	10.0%	10.0%
Other reserves:					
Encumbrances., prepaid & inventory	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
STRS & PERS rate increases	\$ 3,000,000	\$ 3,000,000	\$ 704,144	\$ -	\$ -
Facilities TCO	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
IT TCO	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Undesignated	\$ (2,653,534)	\$ 2,805,707	\$ 2,805,707	\$ 2,246,852	\$ 1,415,214
Exclusions from the Board Mandated Reserves Calculation					
CalSTRS On-Behalf payment	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
Retiree Liability Transfer	\$ -	\$ -	\$ 250,000	\$ 257,825	\$ 250,000
One time expenditures	\$ 12,684	\$ 12,684			
Contingency					
Increases in TCO reserves			\$ -	\$ -	\$ -
Other transfers out	\$ 41,500	\$ 41,500			
	<b>\$ 2,954,184</b>	<b>\$ 2,954,184</b>	<b>\$ 3,150,000</b>	<b>\$ 3,157,825</b>	<b>\$ 3,150,000</b>

Institutional Costs

	19/20 Budget	19/20 Actual	20/21 Budget	Change in Budget	21/22 Budget	22/23 Budget
<b>Information Technology</b>						
Ellucian contract	\$ 595,794	\$ 595,794	\$ 614,502	\$ 18,708	\$ 633,060	\$ 652,875
Microsoft (Computer Land) contract	\$ 157,557	\$ 157,557	\$ 162,504	\$ 4,947	\$ 167,412	\$ 172,652
<b>Insurance (Risk Management)</b>						
Liability/Employment Practices	\$ 837,567	\$ 837,567	\$ 863,867	\$ 26,300	\$ 889,955	\$ 917,811
Excess Liability	\$ 12,234	\$ 12,234	\$ 12,618	\$ 384	\$ 12,999	\$ 13,406
Student	\$ 15,925	\$ 15,925	\$ 16,425	\$ 500	\$ 16,921	\$ 17,451
Travel/Accident	\$ 2,900	\$ 2,900	\$ 2,991	\$ 91	\$ 3,081	\$ 3,178
Property/Auto Phys Damage	\$ 13,251	\$ 13,251	\$ 13,667	\$ 416	\$ 14,080	\$ 14,521
Legal fees	\$ 232,645	\$ 232,645	\$ 239,950	\$ 7,305	\$ 247,197	\$ 254,934
Annual Audit fees	\$ 100,000	\$ 100,000	\$ 103,140	\$ 3,140	\$ 106,255	\$ 109,581
Utilities (3 sites)	\$ 3,576,830	\$ 3,576,830	\$ 3,689,142	\$ 112,312	\$ 3,947,382	\$ 4,223,699
<b>Elections</b>						
Retiree Liability Transfer			\$ -	\$ -		
CalSTRS On Behalf Payments	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ -	\$ 2,900,000	\$ 2,900,000
				\$ -		
	<u>\$ 8,444,703</u>	<u>\$ 8,444,703</u>	<u>\$ 8,618,807</u>	<u>\$ 174,104</u>	<u>\$ 8,938,343</u>	<u>\$ 9,280,106</u>

Need election costs

Need discussion on Retiree Liability Transfer

20/21 Budget will be updated with 19/20 actuals and better estimates for 20/21 as the budget develops.

Building repair and maintenance	\$ 2,625,552	\$ 2,707,994	\$ 82,442
Custodial staff	\$ 4,258,545	\$ 4,392,263	\$ 133,718
Grounds staff	\$ 1,006,284	\$ 1,037,881	\$ 31,597
Maintenance staff	\$ 848,921	\$ 875,577	\$ 26,656
Human Resources	\$ 1,730,675	\$ 1,785,018	\$ 54,343

Review of total budgets

	Columbia	MJC	Central Svcs	Institutional	Personnel Costs	Total
19/20 Base	\$ 14,380,051	\$ 61,556,398	\$ 27,414,886	\$ 8,444,703		\$ 111,796,038
19/20 one-time	\$ 341,110	\$ 4,378,922	\$ 472,461	\$ -		\$ 5,192,493
19/20 Total	\$ 14,721,161	\$ 65,935,320	\$ 27,887,347	\$ 8,444,703	\$ -	\$ 116,988,531
20/21 Base	\$ 14,380,051	\$ 61,556,398	\$ 27,414,886	\$ 8,444,703		\$ 111,796,038
20/21 Augmentations	\$ (116,117)	\$ 2,996,973	\$ (430,672)	\$ 424,104	\$ 1,947,223	\$ 4,821,512
20/21 one-time	\$ 228,000	\$ 975,996	\$ 934,672	\$ -		\$ 2,138,669
20/21 total	\$ 14,491,935	\$ 65,529,368	\$ 27,918,886	\$ 8,868,807	\$ 1,947,223	\$ 118,756,218
21/22 Base	\$ 14,263,934	\$ 64,553,371	\$ 26,984,214	\$ 8,868,807	\$ 1,947,223	\$ 116,617,550
21/22 Augmentations	\$ 33,033	\$ 155,087	\$ 62,928	\$ 327,361	\$ 2,435,406	\$ 3,013,815
21/22 one-time	\$ 114,000	\$ 487,998	\$ 467,336	\$ -		\$ 1,069,334
21/22 total	\$ 14,410,968	\$ 65,196,457	\$ 27,514,478	\$ 9,196,168	\$ 4,382,629	\$ 120,700,699
22/23 Base	\$ 14,296,968	\$ 64,708,459	\$ 27,047,142	\$ 9,196,168	\$ 4,382,629	\$ 119,631,365
22/23 Augmentations	\$ 45,521	\$ 211,619	\$ 86,553	\$ 327,361	\$ 2,825,489	\$ 3,496,542
22/23 one-time	\$ 57,000	\$ 243,999	\$ 233,668	\$ -		\$ 534,667
21/22 total	\$ 14,399,489	\$ 65,164,076	\$ 27,367,363	\$ 9,523,528	\$ 7,208,118	\$ 123,662,575
Net change	\$ (321,672)	\$ (771,244)	\$ (519,984)	\$ 1,078,825	\$ 7,208,118	\$ 6,674,044
Base change	\$ (37,562)	\$ 3,363,679	\$ (281,191)	\$ 1,078,825	\$ 7,208,118	\$ 11,331,869
	0%	5%	-1%	13%		10%

The personnel costs will be transferred to the sites to cover increased compensation expenses.