Resource Allocation Model for 24/25

	Columbia	MJC	Central Serv	Institutional	Total
1. Start with the budget from 23/24 less any one-time allocations.					
23/24	$ 17,584,591	$ 83,292,212	$ 35,242,106	$ 22,664,182	$ 158,783,091
Less 1X	(1,372,838)	(2,918,211)	(2,965,730)	(11,099,688)	(18,356,467)
23/24 Base	$ 16,211,753	$ 80,374,001	$ 32,276,376	$ 11,564,494	$ 140,426,624
Percentage of total	11.5%	57.2%	23.0%	8.2%	
Percentage without Institutional Costs	12.6%	62.4%	25.0%		
Columbia/MJC split	16.8%	83.2%			
Percentage without Institutional and MJC Costs	33.4%		66.6%		
2. Add adjustments for SCFF split. No college loses money, but an additional allocation may be made.					
SCFF split using 3 yr average	13.6%	86.4%			
Dollars split according to SCFF	$ 13,108,003	$ 83,477,751			
Adjustment	$ -	500,000			$ 500,000
	$ 16,211,753	$ 80,874,001	$ 32,276,376	$ 11,564,494	$ 140,926,624
3. Add changes to institutional costs.					
				$ 640,777	$ 640,777
	$ 16,211,753	$ 80,874,001	$ 32,276,376	$ 12,205,271	$ 141,567,401
4. Add prior year growth using the 3-year average excluding Basic Allocation					
23/24 Growth					$ -
23/24 3 year average	80%		20%		
	11.1%	88.9%			
	$ -	$ -	$ -		$ -
	$ 16,211,753	$ 80,874,001	$ 32,276,376	$ 12,205,271	$ 141,567,401
5. Add allocations based on budgeted revenues:					
International Student Tuition	$ -	$ -	$ -	$ -	$ -
Baccalaureate Tuition	-	-	-	-	$ -
Full time faculty	-	-	-	-	$ -
	$ 16,211,753	$ 80,874,001	$ 32,276,376	$ 12,205,271	$ 141,567,401
6. Add compensation costs:					
Meet and confer	$ 145,689	$ 306,581	$ 311,930		$ 764,200
Classification review (CSEA & LTAC)	-	-	-	450,000	$ 450,000
Long/Step/Column	136,389	577,840	250,630	-	$ 964,859
PERS/STRS Rate Increase	40,834	149,657	203,726	-	$ 394,217
Fringe Benefit Increase	234,008	1,375,137	734,960	-	$ 2,344,105
YFA 5.3123% Increase	282,516	1,785,406	25,623	-	$ 2,093,545
CSEA 5.3123% Increase	125,110	564,142	876,498	-	$ 1,565,750
Estimated Negotiations Impact (CSEA & YFA)	-	1,500,000.00	-	-	$ 1,500,000
	$ 17,176,299	$ 87,132,764	$ 34,679,743	$ 12,655,271	$ 151,644,077
7. Add new agreed upon ongoing items:					
Professional development	$ -	$ -	$ -	$ -	$ -
Full time faculty	-	-	-	-	$ -
Free Parking for Students	-	-	540,732	-	$ 540,732
New positions	-	-	-	-	$ -
Strategic initiatives	-	-	-	-	$ -
	$ 17,176,299	$ 87,132,764	$ 35,220,475	$ 12,655,271	$ 152,184,809
8. Add annual agreed-upon allocations:					$ -
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	-	-	-	-	$ -
	$ 17,176,299	$ 87,132,764	$ 35,220,475	$ 15,155,271	$ 154,684,809

Resource Allocation Model for 24/25

	Columbia	MJC	Central Serv	Institutional	Total
9. Balance the budget					
Total Revenue					$ 154,684,808
Less Allocations					$ (154,684,809)
Change in 10% Reserve					
Remaining (Over)					$ -
24/25 Ongoing Budget	**$ 17,176,299**	**$ 87,132,764**	**$ 35,220,475**	**$ 15,155,271**	**$ 154,684,809**
10. Add any one-time allocations					
Encumbrance carryforwards	$ -	$ -	$ -	$ -	$ -
Allocation of PY Nonresident and BA Revenue	-	-	-	-	$ -
Site Specific Reserve	-	-	-	-	$ -
Ending balance carryforwards	708,600	1,790,600	688,000	-	$ 3,187,200
IT TCO & Web Design Carryover	-	-	710,615	-	$ 710,615
Tentative Allocation to fund 41-Dorms	1,000,000	-	-	-	$ 1,000,000
Tentative Allocation to fund 41-Patterson	-	200,000	-	-	$ 200,000
Augmentations to fund balance	-	-	-	-	$ -
Budget Adjustment for Transportation Expenses	-	400,000	(400,000)	-	$ -
24/25 Ongoing & One time budget	**$ 18,884,899**	**$ 89,523,364**	**$ 36,219,090**	**$ 15,155,271**	**$ 159,782,624**