

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

Revenue Assumptions - Yosemite Community College District

		As of 05/01/24				
Revenue Budget		22/23 Budget	22/23 Actual	23/24 Budget	2023/24 Actual	2024/25 Budget
1	State computational revenue	\$ 131,983,821	\$ 130,905,488	\$ 142,869,083	\$ 96,210,095	\$ 146,135,586
2	less 2.50% deficit factor in 23/24	\$ (3,299,596)		\$ (3,571,727)		\$ (3,653,390)
3	Other Revenue	\$ 11,785,559	\$ 14,722,230	\$ 12,239,775		\$ 12,202,612
	State Revenue for Prior Year		\$ 694,038			
	State mandated block grant	\$ 527,000	\$ 534,301	\$ 576,000	\$ 570,578	\$ 576,000
	Part time faculty allocation	\$ 340,000	\$ 386,618	\$ 340,000	\$ 277,502	\$ 340,000
	Part Time Faculty Office Hours	\$ 224,800	\$ 229,678	\$ 224,800	\$ -	\$ 224,800
	Full time faculty	\$ 2,257,199	\$ 1,887,949	\$ 2,257,199	\$ 1,715,471	\$ 1,888,000
	Enrollment administration fee	\$ 270,000	\$ 316,854	\$ 325,000	\$ 161,356	\$ 316,500
	Lottery	\$ 2,816,560	\$ 3,641,289	\$ 2,932,536	\$ 2,482,520	\$ 2,877,312
	Non resident tuition	\$ 690,000	\$ 1,786,262	\$ 690,000	\$ 881,893	\$ 690,000
	Interest income	\$ 370,000	\$ 1,000,195	\$ 604,240	\$ 1,671,204	\$ 1,000,000
	Enrollment fee- Baccalaureate	\$ 40,000	\$ 47,208	\$ 40,000	\$ 44,772	\$ 40,000
	Other local revenue	\$ 250,000	\$ 541,668	\$ 250,000	\$ 116,228	\$ 250,000
	CalSTRS On-Behalf payment	\$ 4,000,000	\$ 3,656,171	\$ 4,000,000	\$ -	\$ 4,000,000
4	Tsfr in from Pension Rate Stab. Trust	\$ -		\$ -		
5	Total Revenue	\$ 140,469,784	\$ 145,627,718	\$ 151,537,131	\$ 104,131,619	\$ 154,684,808
6	Deficit Factor Adjustment	\$ 3,299,596				
7	Expenditure Budget	\$ 158,494,391	\$ 151,238,146	\$ 158,783,091		\$ 159,782,624
8	Net change in Fund Balance	\$ (14,725,010)	\$ (5,610,428)	\$ (7,245,960)		\$ (5,097,815)
Fund Balance						
9	Beginning fund balance	\$ 39,425,319	\$ 39,425,319	\$ 33,814,891	\$ 26,568,931	\$ 26,568,931
10	Ending fund balance	\$ 24,700,309	\$ 33,814,891	\$ 26,568,931	\$ 26,568,931	\$ 21,471,116
Fund Balance Breakdown						
11	Board Mandated Reserve	\$ 15,199,439		\$ 15,878,309		\$ 15,978,262
12		10.0%		10.0%		10.0%
Other reserves:						
13	STRS & PERS rate increases	\$ 3,000,000		\$ 3,000,000		\$ 3,000,000
14	Site Specific Reserve	\$ 784,360		\$ 3,241,599		
15	Budget Planning	\$ 5,716,510		\$ 4,449,022		
16	Ending Fund Balance	\$ 24,700,308		\$ 26,568,931		

Institutional Costs

	21/22 Budget	21/22 Actual	22/23 Budget	22/23 Est Actual	23/24 Budget	24/25 Budget	Change in Budget
Information Technology							
Ellucian contract	\$ 640,000	\$ 693,479	\$ 690,000	\$ 678,213	\$ 690,000	\$ 710,500	\$ 20,500
Microsoft (Computer Land) contract	167,000	175,023	\$ 216,320	207,294	\$ 215,000	\$ 215,000	\$ -
Blackboard	39,000	-	\$ 30,000	3,017	\$ 30,000	\$ 30,000	\$ -
Adobe License			\$ 75,000	67,054	\$ 75,000	\$ 75,000	\$ -
Insurance (Risk Management)							
Liability/Employment Practices	544,744	544,744	\$ 486,356	486,356	\$ 565,290	\$ 565,290	\$ -
Excess Liability	40,390		\$ 41,654	-	\$ 41,000	\$ 41,000	\$ -
Student	6,954	6,750	\$ 7,172	6,750	\$ 7,020	\$ 7,020	\$ -
Property/Auto Phys Damage	469,526	469,526	\$ 496,465	496,465	\$ 587,854	\$ 587,854	\$ -
Legal fees	247,197	170,751	\$ 254,934	584,580	\$ 585,000	\$ 1,000,000	\$ 415,000
Annual Audit fees	106,255	111,405	\$ 109,581	131,263	\$ 120,000	\$ 120,000	\$ -
Utilities (3 sites)	3,799,817	3,863,828	\$ 4,135,255	4,097,094	\$ 4,251,152	\$ 4,676,267	\$ 425,115
Elections	150,000	31	\$ 250,000	83,557	\$ 150,000	\$ 150,000	\$ -
Retiree Liability Transfer	250,000	250,000	\$ 1,000,000	1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
CalSTRS On Behalf Payments	4,000,000	3,994,216	\$ 4,000,000	3,656,171	\$ 4,000,000	\$ 4,000,000	\$ -
Energy Loan Payments			\$ -	6,690	\$ 247,178	\$ 27,340	\$ (219,838)
Total Ongoing Institutional Costs	\$ 10,460,882	\$ 10,279,753	\$ 11,792,737	\$ 11,504,504	\$ 12,564,494	\$ 13,205,271	\$ 640,777
One Time Institutional Costs							
CSEA, LTAC and EXEC Stipend	882,030	158,519	\$ -	-			\$ -
TCO facilities	1,000,000	1,000,000	\$ 1,000,000	1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
TCO - IT			\$ 500,000	-	\$ 500,000	\$ 500,000	\$ -
Transfer to Fund 41			\$ 10,000,000	10,000,000	\$ 6,000,000		\$ (6,000,000)
Total One Time Institutional Costs	\$ 1,882,030	\$ 1,158,519	\$ 11,500,000	\$ 11,000,000	\$ 7,500,000	\$ 1,500,000	\$ (6,000,000)
Total Institutional Costs	\$ 12,342,912	\$ 11,438,272	\$ 23,292,737	\$ 22,504,504	\$ 20,064,494	\$ 14,705,271	\$ (5,359,223)