

**Resource Allocation Model for 25/26**

	Columbia	MJC	Central Serv	Institutional	Total
<b>1. Start with the budget from 24/25 less any one-time allocations.</b>					
24/25	\$ 20,576,786	\$ 95,587,565	\$ 39,600,186	\$ 15,256,902	\$ 171,021,438
Less 1X	(3,364,492)	(8,027,584)	(4,596,806)	(2,610,401)	(18,599,283)
25/26 Base	\$ 17,212,294	\$ 87,559,981	\$ 35,003,380	\$ 12,646,501	\$ 152,422,156
Percentage of total	11.3%	57.4%	23.0%	8.3%	
Percentage without Institutional Costs	12.3%	62.6%	25.0%		
Columbia/MJC split	16.4%	83.6%			
Percentage without Institutional and MJC Costs	33.0%		67.0%		

**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	\$ 14,219,025	\$ 90,553,250			
Adjustment	-	-			\$ -
	\$ 17,212,294	\$ 87,559,981	\$ 35,003,380	\$ 12,646,501	\$ 152,422,156

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

				\$ 226,405	\$ 226,405
	\$ 17,212,294	\$ 87,559,981	\$ 35,003,380	\$ 12,872,906	\$ 152,648,561

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

25/26 Growth					\$ -				
25/26 3 year average	<table border="1"> <tr> <td>80%</td> <td>20%</td> </tr> <tr> <td>11.1%</td> <td>88.9%</td> </tr> </table>		80%	20%	11.1%	88.9%			
80%	20%								
11.1%	88.9%								
	\$ -	\$ -	\$ -		\$ -				
	\$ 17,212,294	\$ 87,559,981	\$ 35,003,380	\$ 12,872,906	\$ 152,648,561				

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

International Student Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
Baccalaureate Tuition	-	-	-	-	-
Full time faculty	-	-	-	-	-
	\$ 17,212,294	\$ 87,559,981	\$ 35,003,380	\$ 12,872,906	\$ 152,648,561

**6. Add compensation costs:**

Meet and confer	\$ -	\$ -	\$ -	\$ -	\$ -
Classification review (CSEA & LTAC)	-	-	-	1,072,267	1,072,267
Long/Step/Column	184,309	642,079	337,623	-	1,164,011
PERS/STRS Rate Increase	23,235	76,117	96,911	-	196,263
Fringe Benefit Increase	80,928	478,422	301,404	-	860,754
YFA 8.709%	710,013	4,392,485	42,072	-	5,144,570
Reserved for Salary Increases	-	-	-	2,300,000	2,300,000
	\$ 18,210,779	\$ 93,149,084	\$ 35,781,390	\$ 16,245,173	\$ 163,386,426

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

Professional development	\$ -	\$ -	\$ -	\$ -	\$ -
Full time faculty	-	-	-	-	-
Free Parking for Students	-	-	-	-	-
New positions	-	-	-	-	-
Strategic initiatives	-	-	-	-	-
Check & Tax form printing by Duplicating	-	12,000	(12,000)	-	-
Grants Position trfr from CS to MJC 25-26	-	276,230	(276,230)	-	-
	\$ 18,210,779	\$ 93,437,314	\$ 35,493,160	\$ 16,245,173	\$ 163,386,426

**8. Add annual agreed-upon allocations:**

Retiree Health Benefits Trust	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Rate Stability Trust	-	-	-	-	-
	\$ 18,210,779	\$ 93,437,314	\$ 35,493,160	\$ 16,245,173	\$ 163,386,426

**Resource Allocation Model for 25/26**

	<b>Columbia</b>	<b>MJC</b>	<b>Central Serv</b>	<b>Institutional</b>	<b>Total</b>
<b>9. Balance the budget</b>					
Total Revenue					\$ 163,409,328
Less Allocations					\$ (163,386,426)
Change in 10% Reserve					
Remaining (Over)					\$ 22,902
<b>25/26 Ongoing Budget</b>					
	<b>\$ 18,210,779</b>	<b>\$ 93,437,314</b>	<b>\$ 35,493,160</b>	<b>\$ 16,245,173</b>	<b>\$ 163,386,426</b>
<b>10. Add any one-time allocations</b>					
Encumbrance carryforwards	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of PY Nonresident and BA Revenue	-	-	-	-	\$ -
Site Allocations	-	-	-	-	\$ -
Site Specific Reserve	684,704	1,644,104	2,739,716	-	\$ 5,068,524
TCO facilities	-	-	-	1,000,000	\$ 1,000,000
TCO IT	-	-	-	500,000	\$ 500,000
IT TCO & Web Design Carryover	-	-	579,968	-	\$ 579,968
MJC PTOL Schedule One time Allocation	-	3,165,478	-	-	\$ 3,165,478
<b>25/26 Ongoing &amp; One time budget</b>					
	<b>\$ 18,895,483</b>	<b>\$ 98,246,896</b>	<b>\$ 38,812,844</b>	<b>\$ 17,745,173</b>	<b>\$ 173,700,396</b>

**Revenue Assumptions - Yosemite Community College District**

		As of 2/13/25		
<b>Revenue Budget</b>		<b>24/25 Budget</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>
1	State computational revenue	\$ 148,418,842	\$ 76,673,588	\$ 152,251,708
2	less 2.00% deficit factor in 25/26	\$ (2,968,377)		\$ (3,045,034)
3	Other Revenue	\$ 12,754,632	\$ 6,139,524	\$ 14,202,654
	State Revenue for Prior Year		\$ 40,405	
	State mandated block grant	\$ 565,000	\$ 586,416	\$ 586,416
	Part time faculty allocation	\$ 382,133	\$ 229,280	\$ 382,133
	Part Time Faculty Office Hours	\$ 224,800	\$ -	\$ 224,800
	Full time faculty	\$ 2,257,199	\$ 1,354,319	\$ 2,257,199
	Enrollment administration fee	\$ 316,500	\$ 136,442	\$ 316,500
	Lottery	\$ 3,029,000	\$ 866,865	\$ 3,455,606
	Non resident tuition	\$ 690,000	\$ 1,063,950	\$ 690,000
	Interest income	\$ 1,000,000	\$ 1,702,025	\$ 2,000,000
	Enrollment fee- Baccalaureate	\$ 40,000	\$ 44,436	\$ 40,000
	Other local revenue	\$ 250,000	\$ 115,386	\$ 250,000
	CalSTRS On-Behalf payment	\$ 4,000,000	\$ -	\$ 4,000,000
4	Tsfr in from Pension Rate Stab. Trust			
5	<b>Total Revenue</b>	<b>\$ 158,205,097</b>	<b>\$ 82,813,112</b>	<b>\$ 163,409,328</b>
6	Deficit Factor Adjustment			
7	<b>Expenditures</b>	\$ 171,021,439	\$ 165,969,958	\$ 173,700,396
8	Net change in Fund Balance	\$ (12,816,342)	\$ (7,764,861)	\$ (10,291,068)
<b>Fund Balance</b>				
9	Beginning fund balance	\$ 46,106,882	\$ 46,106,882	\$ 38,342,022
10	Ending fund balance	\$ 33,290,540	\$ 38,342,022	\$ 28,050,954
<b>Fund Balance Breakdown</b>				
11	Board Mandated Reserve	\$ 16,452,144		\$ 16,970,040
12		10.0%		10.0%
<b>Other reserves:</b>				
13	STRS & PERS rate increases	\$ 3,000,000		\$ 3,000,000
14	Site Specific Reserve	\$ 1,165,756		\$ 1,390,157
15	Budget Planning	\$ 12,672,640		\$ 6,690,757
16	<b>Ending Fund Balance</b>	<b>\$ 33,290,540</b>		<b>\$ 28,050,954</b>

## Institutional Costs

	24/25 Budget	24/25 Est Actual	25/26 Budget
<b>Information Technology</b>			
Ellucian contract	\$ 744,861	\$ 734,861	\$ 744,861
Microsoft (Computer Land) contract	\$ 225,000	214,648	\$ 225,000
Blackboard	\$ 25,000	25,000	\$ 25,000
Adobe License	\$ 75,000	74,168	\$ 75,000
EMS Software LLC ( Cloud Hosting)	\$ 23,180	23,180	\$ 23,180
Ellucian- Touchnet Payment Center			\$ 54,642
PlanetBids, LLC			\$ 27,950
<b>Insurance (Risk Management)</b>			
Liability/Employment Practices	\$ 666,800	682,907	\$ 682,907
Excess Liability	\$ 41,000	-	\$ 41,000
Student	\$ 7,020	6,750	\$ 6,750
Property/Auto Phys Damage	\$ 643,389	627,282	\$ 627,282
<b>Legal fees</b>	\$ 1,000,000	800,000	\$ 1,000,000
<b>Annual Audit fees</b>	\$ 130,000	130,000	\$ 130,000
<b>Utilities (3 sites)</b>	\$ 4,867,911	5,062,409	\$ 5,184,200
<b>Elections</b>	\$ 150,000	142,000	\$ -
<b>CSEA Retreat</b>	\$ 20,000	20,000	
<b>Retiree Liability Transfer</b>	\$ 1,000,000	1,000,000	\$ -
<b>CalSTRS On Behalf Payments</b>	\$ 4,000,000	4,000,000	\$ 4,000,000
<b>Energy Loan Payments</b>	\$ 27,340	27,340	\$ 25,134
<b>Total Ongoing Institutional Costs</b>	\$ 13,646,501	\$ 13,570,545	\$ 12,872,906
<b>One Time Institutional Costs</b>			
CSEA, LTAC and EXEC Stipend			
TCO facilities	\$ 1,000,000	1,000,000	\$ 1,000,000
TCO - IT	\$ 500,000	500,000	\$ 500,000
Transfer to Fund 41			
<b>Total One Time Institutional Costs</b>	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Total Institutional Costs</b>	\$ 15,146,501	\$ 15,070,545	\$ 14,372,906