Resource Allocation Model for 25/26

	Columbia	MJC	Central Serv	Institutional	Total
1. Start with the budget from 24/25 less any one-time allocations.					
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	-	1,000,000			$ 1,000,000
	$ 17,212,294	$ 88,559,981	$ 35,003,380	$ 12,646,501	$ 153,422,156
3. Add changes to institutional costs.					
				$ 454,073	$ 454,073
	$ 17,212,294	$ 88,559,981	$ 35,003,380	$ 13,100,574	$ 153,876,229
4. Add prior year growth using the 3-year average excluding Basic Allocation					
25/26 Growth					$ 2,803,436
25/26 3 year average	80%		20%		
	0.0%	100.0%			
	$ -	$ 2,242,749	$ 560,687		$ 2,803,436
	$ 17,212,294	$ 90,802,730	$ 35,564,067	$ 13,100,574	$ 156,679,665
5. Add allocations based on budgeted revenues:					
International Student Tuition	$ -	$ -	$ -	$ -	$ -
Baccalaureate Tuition	-	-	-	-	$ -
Full time faculty	-	-	-	-	$ -
	$ 17,212,294	$ 90,802,730	$ 35,564,067	$ 13,100,574	$ 156,679,665
6. Add compensation costs:					
Meet and confer	$ -	$ -	$ -	$ -	$ -
Classification review (CSEA & LTAC)	181,925	564,570	343,949		$ 1,090,444
Long/Step/Column	184,309	642,079	337,623	-	$ 1,164,011
PERS/STRS Rate Increase/Decrease	(10,139)	(33,215)	(42,288)	-	$ (85,642)
Fringe Benefit Increase	80,928	478,422	301,404	-	$ 860,754
YFA 8.709%	710,013	4,392,485	42,072	-	$ 5,144,570
Additional YFA Items	42,174	224,032	-	-	$ 266,206
Reserved for Salary Increases	-	-	-	2,000,000	$ 2,000,000
	$ 18,401,504	$ 97,071,103	$ 36,546,827	$ 15,100,574	$ 167,120,008
7. Add new agreed upon ongoing items:					
Free Parking for Students	$ -	$ -	$ 300,000	$ -	$ 300,000
Transfer to Institutional Costs	-	-	(17,500)	17,500	$ -
Check & Tax form printing by Duplicating	-	12,000	(12,000)	-	$ -
Grants Position trfr from CS to MJC 25-26	-	276,230	(276,230)	-	$ -
	$ 18,401,504	$ 97,359,333	$ 36,541,097	$ 15,118,074	$ 167,420,008
8. Add annual agreed-upon allocations:					
Retiree Health Benefits Trust	$ -	$ -	$ -	$ -	$ -
Pension Rate Stability Trust	-	-	-	-	$ -
	$ 18,401,504	$ 97,359,333	$ 36,541,097	$ 15,118,074	$ 167,420,008

Resource Allocation Model for 25/26

	Columbia	MJC	Central Serv	Institutional	Total
9. Balance the budget					
Total Revenue					$ 167,606,356
Less Allocations					$ (167,420,008)
Change in 10% Reserve					
Remaining (Over)					$ 186,348
25/26 Ongoing Budget	**$ 18,401,504**	**$ 97,359,333**	**$ 36,541,097**	**$ 15,118,074**	**$ 167,420,008**
10. Add any one-time allocations					
Encumbrance carryforwards	$ 36,579	$ 59,847	$ 705,461	$ 11,000	$ 812,887
Allocation of PY Nonresident and BA Revenue	4,272	324,317	-	-	$ 328,589
Site Allocations	-	1,000,000	-	-	$ 1,000,000
Ending balance carryforwards	1,273,036	1,581,360	2,840,691	-	$ 5,695,087
Site Specific Reserve	(660,820)	1,777,940	1,671,213	-	$ 2,788,333
TCO: Facilities	-	-	-	1,000,000	$ 1,000,000
TCO: IT	-	-	-	500,000	$ 500,000
TCO: IT Carryover	-	-	232,761	-	$ 232,761
24-25 Part-Time Health Benefits	-	-	95,220	-	$ 95,220
RSI Training	-	400,000	-	-	$ 400,000
Final Budget Allocation to Fund 41	-	-	-	8,000,000	$ 8,000,000
25/26 Ongoing & One time budget	**$ 19,054,570**	**$ 102,502,797**	**$ 42,086,444**	**$ 24,629,074**	**$ 188,272,884**

Revenue Assumptions - Yosemite Community College District

			As of 8/18/25	
	Revenue Budget	**24/25 Budget**	**24/25 Actual**	**25/26 Budget**
1	State computational revenue	$ 148,418,842	$ 153,018,485	$ 156,780,478
2	less 2.00% deficit factor in 25/26	$ (3,710,471)		$ (3,135,610)
3	Other Revenue	$ 12,754,632	$ 18,784,804	$ 13,961,488
	State Revenue for Prior Year		$ 3,262,706	
	State mandated block grant	**$ 565,000**	**$ 586,416**	$ 592,332
	Part time faculty allocation	**$ 382,133**	**$ 382,133**	$ 382,133
	Part Time Faculty Office Hours	**$ 224,800**	**$ 357,769**	$ 291,864
	Full time faculty	**$ 2,257,199**	**$ 2,257,199**	$ 2,257,199
	Enrollment administration fee	**$ 316,500**	**$ 338,252**	$ 316,500
	Lottery	**$ 3,029,000**	**$ 3,072,718**	$ 3,141,460
	Non resident tuition	**$ 690,000**	**$ 1,014,153**	$ 690,000
	Interest income	**$ 1,000,000**	**$ 3,275,276**	$ 2,000,000
	Enrollment fee- Baccalaureate	**$ 40,000**	**$ 44,436**	$ 40,000
	Other local revenue	**$ 250,000**	**$ 272,653**	$ 250,000
	CalSTRS On-Behalf payment	**$ 4,000,000**	**$ 3,921,093**	$ 4,000,000
4	Tsfr in from Pension Rate Stab. Trust			
5	**Total Revenue**	**$ 157,463,003**	**$ 171,803,289**	**$ 167,606,356**
6	Deficit Factor Adjustment			
7	**Expenditures**	$ 171,021,439	$ 160,973,405	$ 188,272,884
8	Net change in Fund Balance	$ (13,558,436)	$ 10,829,884	$ (20,666,528)
	Fund Balance			
9	Beginning fund balance	$ 46,106,882	$ 46,106,882	$ 56,936,766
10	Ending fund balance	$ 32,548,446	$ 56,936,766	$ 36,270,238
	Fund Balance Breakdown			
11	Board Mandated Reserve	$ 16,452,144		$ 18,427,288
12		10.0%		10.0%
	Other reserves:			
13	STRS & PERS rate increases	$ 3,000,000		$ 3,000,000
14	Site Specific Reserve	$ 1,165,756		$ 612,943
15	Budget Planning	$ 11,930,546		$ 14,230,006
16	**Ending Fund Balance**	$ 32,548,446		$ 36,270,238

Institutional Costs

	24/25 Budget	24/25 Est Actual	25/26 Budget
Information Technology			
Ellucian contract	**$ 744,861**	**$ 734,861**	$ 744,861
Microsoft (Computer Land) contract	**$ 225,000**	**214,648**	$ 225,000
Blackboard	**$ 25,000**	**25,192**	$ 25,000
Adobe License	**$ 75,000**	**74,168**	$ 92,350
EMS Software LLC (Cloud Hosting)	**$ 23,180**	**12,180**	$ 23,180
Ellucian- Touchnet Payment Center			$ 54,642
PlanetBids, LLC			$ 27,950
Insurance (Risk Management)			
Liability/Employment Practices	**$ 666,800**	**682,907**	$ 814,971
Excess Liability	**$ 41,000**	-	$ 41,000
Student	**$ 7,020**	**6,750**	$ 6,750
Property/Auto Phys Damage	**$ 643,389**	**627,282**	$ 680,286
Legal fees	**$ 1,000,000**	**788,107**	$ 1,000,000
Annual Audit fees	**$ 130,000**	**133,515**	$ 135,000
Utilities (3 sites)	**$ 4,867,911**	**4,771,651**	$ 5,184,200
Elections	**$ 150,000**	**141,864**	$ -
Diligent Corp (Board Docs)			$ 37,750
CSEA Retreat	$ 20,000	17,427	
Retiree Liability Transfer	**$ 1,000,000**	**1,000,000**	$ -
CalSTRS On Behalf Payments	**$ 4,000,000**	**3,921,093**	$ 4,000,000
Energy Loan Payments	**$ 27,340**	**27,338**	$ 25,134
Total Ongoing Instititutional Costs	$ 13,646,501	$ 13,178,983	$ 13,118,074
One Time Institutional Costs			
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			
Total One Time Institutional Costs	$ 1,500,000	$ 1,500,000	$ 1,500,000
Total Institutional Costs	$ 15,146,501	$ 14,678,983	$ 14,618,074