SJECCD Allocation Model Flow Chart (Unrestricted Fund 10)

Expenditures

A. Prior Year Budget Rolls Forward
   - Less one-time augmentations

B. Compensation Adjustments
   - Step & Column
   - 1% Adjunct Salary Budget
   - Health and Welfare
   - Statutory Benefits

C. Prior Year Unspent Discretionary Carryover

D. 75% Prior Year International Enrollment Fees above FY13/14 Base

E. Utility Curtailment

F. Other Misc. Adjustments
   - Balancing Campus-Based Revenues/Expenditures
   - Materials Fee
   - Departmental - Generated Revenue
     - Cosmetology
     - Journalism
     - Library
     - Dental Assistant

Expenditure Budget Defined

Available Resources

A. Beginning Fund Balance

B. Projected Revenues
   - Property Taxes
   - Education Protection Account
   - Mandated Cost Reimbursements
   - Non-Prop 20 Lottery
   - Enrollment Fees
   - Transfers-In
   - Faculty State Categorical
   - Other Local Income
     - Lease Agreements
     - Auxiliary Services Commissions
     - Interest Earnings
     - Citations
     - Reprographics
     - Forfeited Credits
     - Departmental - Generated Revenues
       (See Expenditure Column for Details)
     - Material Fees

Available Resources Defined

Ending Fund Balance

Available Resources Defined

Expenditure Budget Defined

Scenario 1
- Cost Containment Strategies
  - One-Time vs. On-Going
  - COLA

Scenario 2
- 7% ≤ 7%
  - Cabinet Discussion on Augmentations
    - One-Time vs. On-Going