

SANTA ANA COLLEGE
UNRESTRICTED GENERAL FUND
2014-15 ADOPTED BUDGET ASSUMPTIONS
Approved September 2, 2014

The following assumptions will be used in the development of the 2014/15 SAC Adopted Budget

1. From a budget methodology perspective, SAC will be in implementation year three of the District's transition to the SB 361 Budget Allocation Model.
2. Adopted Base Budget for 2014/15 will begin with a rollover in total 2013/14 SAC Adopted Budget. The Adopted Budget will be balanced if necessary by using a portion of the District's Budget Stabilization Fund.
3. SAC Adopted Budget Assumptions will be in alignment with the District's 14/15 Adopted Budget Assumptions
4. SAC Adopted Budget will be prepared in alignment with the established College Mission/Goals and Strategic Plan as well as the College budgeting priorities as developed by the SAC Planning & Budget committee.
5. In alignment with the District's Adopted Budget Assumptions, SAC will plan for a COLA increase (.85%) and an estimated Restoration/Access/Growth (2.75%) increase for the Adopted Budget. COLA revenue will be set aside in districtwide expenditure accounts subject to collective bargaining. SAC must first earn the Restoration/Access/Growth before any revenue will be realized.
6. SAC portion of the \$1.2 million district cost will be set aside for step and column movement (including benefits).
7. SAC portion of the \$1,650,000 million district cost will be budgeted to account for 8.2% increase in Health and Welfare benefit premium cost.
8. The College will budget for a total of twenty nine (29) full time faculty positions (9 replacement and 20 new positions) to comply with District's FON statutory requirement.
9. Existing vacant positions will be fully funded.
10. Sabbatical costs will be budgeted for at SAC.
11. Part-time hourly budgets will contain sufficient funds to meet SAC's FTES target in accordance with the class schedule. The current rate per Lecture Hour Equivalent (LHE) for hourly faculty is \$1,174 effective July 2013. This represents a 6.7% increase from 2012/13.
12. 0% increase in cost for utilities expenses and preventative and routine maintenance will be budgeted.
13. A Technology-Innovation Fund will be budgeted for SAC.
14. A Professional Development Fund will be budgeted at SAC.
15. A budget for accreditation expenses will be budgeted at SAC.
16. SAC will fund an Institutional Contingency Reserve of 20% of the total SAC carryover funds.
17. SAC will be allocated \$1,872,322 in Scheduled Maintenance funds and \$802,424 in Instructional Equipment funds; no match is required by the state.