

SANTA ANA COLLEGE
UNRESTRICTED GENERAL FUND
2015-16 ADOPTED BUDGET ASSUMPTIONS
Approved - 9/1/2015

The following assumptions will be used in the development of the 2015/16 SAC Adopted Budget

1. From a budget methodology perspective, SAC will continue to utilize the SB 361 Budget Allocation Model.
2. Adopted Base Budget for 2015/16 will begin with a rollover of 15/16 Tentative Budget.
3. SAC Adopted Budget Assumptions will be in alignment with the District's 15/16 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 FY 15/16 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 (1.02%) and a potential Restoration/Access/Growth (1.47%) based on 3% system wide. 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's portion of the \$1.4 million district cost in step and column movement will be budgeted (including benefits).
7. SAC's portion of the \$475,000 district cost will be budgeted to account for 2.2% increase in Health and Welfare benefit premium cost.
CalPERS employer contribution rate will increase in 2015/16 from 11.771% to 11.847%
CalSTRS employer contribution rate will increase in 2015/16 from 8.88% to 10.73%
8. The College made a reduction of \$2,802,540 to cover the ongoing cost of 2014/15 and 2015/16 faculty hires. The College will budget for a total of twenty two (22) full time faculty positions (16 replacement and 6 new positions) to meet the District's FON statutory requirement.
9. Vacant positions as of July 1, 2015 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. The current rate per Lecture Hour Equivalent (LHE) for hourly faculty is \$1,243 effective 1/1/15. This represents a 5.88% increase from 2013/14.
12. Instructional Service Agreements, part time and overload accounts will be adequately funded.
13. 5% increase in cost for utilities expenses will be budgeted.
14. A Technology-Innovation Fund will be budgeted at SAC.
15. A Professional Development Fund 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 \$1,837,665 in Scheduled Maintenance funds and \$802,560 in Instructional Equipment funds; no match is required by the state.