

Kern Community College District		DRAFT	10/1/2021 14:38
2020-21 Budget Premise- Tentative V3			
<b>Overall Unrestricted Fund Premise for 2020-21</b>			
<b>50% Law Target</b>			
	<b>2020-21 Target</b>	<b>2019-20 Target</b>	
Bakersfield	TBD	No target set	
Cerro Coso	TBD	No target set	
Porterville	TBD	No target set	
District	TBD	No target set	
Total			
<b>FTES (Comprehensive)</b>			
	<b>2020-21 Target</b>		
Bakersfield	Not yet determined		
Cerro Coso	Not yet determined		
Porterville	Not yet determined		
WESTEC	Not yet determined		
Total	Not yet determined		
<b>Salary Increases (Effective 7-1-20)</b>			
	<b>Projected Percent</b>		
Faculty	To be negotiated - contract ends 6/30/2020		
Classified	Classified Salary Table		
Administrators (1)	Management Salary Schedule		
(1) Note: Presidents contracts include change per contract 2018-19 salaries are BC \$250,549.00; CCC \$246,809.00; PC 2019-20 \$221,600.00		<a href="https://www.kccd.edu/human-resources/employee-contracts">https://www.kccd.edu/human-resources/employee-contracts</a>	
<b>Step &amp; Column Progression</b>			
	As per contract & Mgt salary schedule		
<b>Statutory Taxes</b>			
	<b>2020-21</b>	<b>2019-20</b>	<b>Change</b>
Defined Benefit	3.700%	3.700%	0.00%
Medicare	1.450%	1.450%	0.00%
Workers Compensation	0.9858%	0.9765%	0.95%
LTD (Capped at \$66,000 annual salary or \$653.40 per year)	0.990%	0.990%	0.00%
Unemployment	0.050%	0.050%	0.00%
STRS	16.150%	17.100%	-5.56%
OASDI (Capped at \$132,900 annual salary or \$ 8,239.80 per year)	6.200%	6.200%	0.00%
PERS	20.700%	19.721%	4.96%
OPEB - ARC	1.960%	1.960%	0.00%
			\$
<b>Benefits (maintained at Cap plus 1.58% inflation change)</b>			
	<b>2020-21 Rates/Month</b>	<b>2019-20 Rates/Month</b>	
Basic Life	\$ 7.15	\$ 7.15	\$ 113.40
Medical/Pharmacy (CSEA/Mgmt)	\$ 1,388.42	\$ 1,344.00	\$ 98.00
Medical/Pharmacy (CCA)	\$ 1,414.67	\$ 1,383.00	\$ 68.25
Vision	\$ 18.60	\$ 18.60	
Dental (Wtd average) See Note 1	\$ 108.06	\$ 112.05	108.06
Total Classified	\$ 1,522.23	\$ 1,481.80	2.73%
Total Faculty	\$ 1,529.88	\$ 1,502.20	1.84%
<b>Note 1</b>			
Delta Dental PPO	\$ 113.40		
Delta Dental Premier	\$ 98.00		
United Healthcare Dental (previously Pacific Union)	\$ 68.25		
<b>Minimum GU001 Funded Scheduled Maintenance Budgets</b>			
Bakersfield	\$ -	Use Measure J funding for Match	
Cerro Coso	\$ -	Use Measure J funding for Match	
Porterville	\$ -	Use Measure J funding for Match	

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<b>2020-21 Budget Premise- Tentative V3</b>					
<b>Minimum GU001 Emergencies based upon College Experience</b>	<b>3% of Operating Expenditures</b>				

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2020-21 Budget Premise- Tentative V3					
Banked Load & Vacation Accrual Amount to Budget in 2020-21		Maintain 40% of liability in established debt fund reserve			
Total Vacation Accrual & Comp Time Liability					
	Bakersfield College	Cerro Coso College	Porterville College	District Office	Total
Vacation Accrual	1,830,464.26	544,521.54	471,169.19	969,000.58	\$ 3,815,155.57
Comp time	\$ 65,073.02	\$ 9,290.83	\$ 8,266.98	\$ 18,604.25	\$ 101,235.08
<b>Total Liability</b>	<b>\$ 1,895,537.28</b>	<b>\$ 553,812.37</b>	<b>\$ 479,436.17</b>	<b>\$ 987,604.83</b>	<b>\$ 3,916,390.65</b>
Current Amount Accrued	569,776.00	198,679.91	141,850.16	375,422.00	1,285,728.07
Required Vacation Accrual Amount	758,214.91	221,524.95	191,774.47	395,041.93	1,566,556.26
<b>Accrual requirement (Over)/Under</b>	<b>188,438.91</b>	<b>22,845.04</b>	<b>49,924.31</b>	<b>19,619.93</b>	<b>280,828.19</b>
<b>Total Banked Load Accrued Liability</b>	<b>\$ 1,381,015.13</b>	<b>\$ 319,838.40</b>	<b>\$ 135,462.60</b>		<b>\$ 1,836,316.13</b>
Current Amount Accrued	\$ 270,520.00	\$ 106,849.26	\$ 73,028.98	\$ -	\$ 450,398.24
Required Banked Load Accrual Amount	\$ 552,406.05	\$ 127,935.36	\$ 54,185.04	\$ -	\$ 734,526.45
<b>Accrual requirement (Over)/Under</b>	<b>281,886.05</b>	<b>21,086.10</b>	<b>(18,843.94)</b>	<b>-</b>	<b>284,128.21</b>
<b>Bakersfield College Energy Project Loan Debt Service</b>					
Bakersfield College Solar Photovoltaic Field	\$ 501,776.25	<<< Financed by CEC @3% and Bank of America @ 2.234%			
Porterville College Solar Photovoltaic Field Loan	\$ 150,000.00	<<< Financed by CEC @ 0%			




