

Kern Community College District				10/1/2021 14:40			
2021-22 Budget Premise- Tentative V1							
Overall Unrestricted Fund Premise for 2021-22							
50% Law Target		2021-22 Target	2020-21 Target				
Bakersfield		TBD	No target set				
Cerro Coso		TBD	No target set				
Porterville		TBD	No target set				
District		TBD	No target set				
Total							
FTES (Comprehensive)		2021-22 Target					
Bakersfield		Not yet determined					
Cerro Coso		Not yet determined					
Porterville		Not yet determined					
WESTEC		Not yet determined					
Total		Not yet determined					
Salary Increases (Effective 7-1-21)		Projected Percent					
Faculty		Faculty Salary Table					
Classified		Classified Salary Table					
Administrators (1)		Management Salary Schedule					
(1) Note: Presidents contracts include change 2.5% per contract 2021-22 salaries are BC \$265,544; CCC \$227,140; PC \$227,140.00				https://www.kccd.edu/human-resources/employee-contracts			
Step & Column Progression		As per contract & Mgt salary schedule					
Current Year + 1 Step							
Statutory Taxes		2021-22	2020-21	Change			
Defined Benefit		3.700%	3.700%	0.00%			
Medicare		1.450%	1.450%	0.00%			
Workers Compensation		0.9858%	0.9765%	0.95%			
LTD (Classified % only)		0.990%	0.990%	0.00%			
LTD (Faculty and Management)		\$653.40					
Unemployment		0.050%	0.050%	0.00%			
STRS		15.920%	16.15%	-1.42%			
OASDI (\$ 8,239.80 per year)		6.200%	6.200%	0.00%			
PERS		22.910%	20.700%	10.68%			
OPEB - ARC		1.960%	1.960%	0.00%			
Benefits (maintained at Cap plus 1.58% inflation change)		2021-22 Rates/Month	2020-21 Rates/Month		\$	# subscribers	
Basic Life		\$ 7.15	\$ 7.15	0.00%	\$ 113.40	743	
Medical/Pharmacy (CSEA/Mgmt)		\$ 1,353.84	\$ 1,344.00	0.73%	\$ 98.00	314	
Medical/Pharmacy (CCA)		\$ 1,381.00	\$ 1,383.00	-0.14%	\$ 68.25	7	
Vision		\$ 18.60	\$ 18.60	0.00%			
Dental (Wtd average) See Note 1		\$ 108.56	\$ 108.06	0.46%	108.56	Weighted average	
Total Classified		\$ 1,488.15	\$ 1,477.81	0.70%			
Total Faculty		\$ 1,496.71	\$ 1,498.21	-0.10%			
Note 1							
Delta Dental PPO		\$ 113.40					
Delta Dental Premier		\$ 98.00					
United Healthcare Dental (previously Pacific Union)		\$ 68.25					
Minimum GU001 Funded Scheduled Maintenance Budgets							
Bakersfield		\$ -	Use Measure J funding for Match				

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Cerro Coso	\$	-	Use Measure J funding for Match				
Porterville	\$	-	Use Measure J funding for Match				
Minimum GU001 Emergencies based upon College Experience		5% of Operating Expenditures					

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Banked Load & Vacation Accrual Amount to Budget in 2021-22		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		2,343,995.34	677,741.81	603,905.27	1,279,039.53	\$ 4,904,681.95
Comp time		\$ 75,242.56	\$ 5,181.85	\$ 8,287.39	\$ 14,670.92	\$ 103,382.72
Total Liability		\$ 2,419,237.90	\$ 682,923.66	\$ 612,192.66	\$ 1,293,710.45	\$ 5,008,064.67
Current Amount Accrued		569,776.00	221,524.95	141,850.16	339,145.00	1,272,296.11
Required Vacation Accrual Amount		967,695.16	273,169.46	244,877.06	517,484.18	2,003,225.87
Accrual requirement (Over)/Under		397,919.16	51,644.51	103,026.90	178,339.18	730,929.76
Total Banked Load Accrued Liability		\$ 1,387,000.13	\$ 383,758.20	\$ 138,102.30		\$ 1,908,860.63
Current Amount Accrued		\$ 270,520.00	\$ 122,015.88	\$ 73,028.98	\$ -	\$ 465,564.86
Required Banked Load Accrual Amount		\$ 554,800.05	\$ 153,503.28	\$ 55,240.92	\$ -	\$ 763,544.25
Accrual requirement (Over)/Under		284,280.05	31,487.40	(17,788.06)	-	297,979.39
Bakersfield College Energy Project Loan Debt Service						
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%			
Not Updated 3/25/2021						
Classification	Count of Employees					
Faculty	470					
Classified	509					
Management	163					
Confidential	10					
Adjuncts	634					
Professional Experts	443					
Temporary Classified	69					
Temporary Faculty	5					
Temporary Management	8					
Student Employees	822					
Total Head Count	3133					
2020-21 Budget All Funds						
	3110 STRS-Acad Inst & Instrl A	10,274,366.26				
	3120 STRS - Clss Mgt Non-Edu	188,647.56				
	3121 STRS - Clss Emp	10,326.01				
	3130 STRS - Ed Administrators	818,841.17				
	3131 STRS - Oth Acad Emp Non-Ed	429,316.85				
		<u>11,721,497.85</u>	(166,931.55)			
	3210 PERS-Acad Inst & Instrl A	206,608.93				
	3220 PERS - Clss Mgt Non-Edu	2,308,485.67				
	3221 PERS - Clss Emp	4,653,166.58				
	3222 PERS - Conf Emp Non-Mc	151,391.55				

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	3240 PERS - Ed Adm - Cont		<u>258,093.17</u>				
			<u>7,577,745.90</u>	809,025.05			