



**BUDGET COMMITTEE MEETING**

Wednesday, April 30, 2025

Location (Room 1102)

2:30-3:30 p.m.

**UNAPPROVED MINUTES**

**ROLL CALL:**

X	Becky McCall	X	Stacey Bartlett	X	Elsa Gomez	X	Scott Gordon
	Student Rep - <i>vacant</i>	X	Tim Johnston		Katie Littlepage		Heidi Loftus <i>(Classified Sub)</i>
	Rob McCandless	X	Jennine Meier		Jessica Nieves <i>(Classified Sub)</i>	X	Juanne Van Der Linde

Guests: Will Brietbach, Heidi Dias, Matt Gallmeister, Sara Holmes, Keri Mathews, Angela Nava, Jackie Parker, Taryn Roberts, Jacquie Wright

1. **CALL TO ORDER:** The meeting was called to order at 2:32 p.m. by Committee Chair, **Becky McCall**.
2. **REVIEW OF MINUTES:** April 2, 2025. Motion to approve minutes by **Stacey Bartlett**, 2<sup>nd</sup> **Scott Gordon**. All approved no abstentions or objections, motion passed.
3. **PUBLIC COMMENTS:** No public comments
4. **REPORTS & DISCUSSION ITEMS:**

**A) 2025-2026 Tentative Budget – Third Review (Attachment A & B)**

Becky presented the 2025-2026 Tentative Budget. In addition to the PowerPoint presentation, she shared the following:

- Slide 3 (State Budget): In 2024-2025 the revenues and expenditures are close. For the next three fiscal years, the trend shows expenditures will exceed revenues.
- Slide 4 (State Budget): The three revenue sources that influences the Prop 98 guarantee are personal income taxes, sales and use tax, and corporate taxes.
- Slide 5 (State Budget): The reduction in COLA is a hint to be conservative and budget cautiously in the next fiscal years.
- Slide 6 (State Budget): 2024-2025 revenues are coming in higher than what was projected to date, even with the Southern California fires in January 2025.
- Slide 7 (State Budget): April revenues are also higher than projected. LA is home to approximately 25% of California’s population and is the home to 14 Fortune 500 companies.
- Slide 8 (Historical Lookback): Shasta College’s income is leveling out after a trend of increases. We receive very little federal income (not including Financial Aid).

We are projecting not to receive the \$50,000 we typically receive from the Forest Reserve Fund.

- Slide 9 (Historical Lookback): This chart shows the total apportionment and how it is broken down.
- Slide 11 (Overall Projections: No Changes): Becky used the three-year average to calculate a trend of 2% increase of income and 3% increase of expenditures. She applied those percentages to the next fiscal years as a projection. If we continue with this trend, expenditures will cross the income line, which is concerning. Managers need to start assessing to determine the true needs of their areas each year. We will be okay next year (no hiring freezes or layoffs). Another community college laid off 70 people this year – we are not in that situation. These are projections based on the trend, and actuals will be different.
- Slide 12 (Overall Projections: 1.5% Decrease in Expenses): This is not a suggestion, but this is what our projections through 2028-2029 look like if we decrease expenses by 1.5%. Becky shared she is asking questions about requests for new positions paid by the general fund. Replacements for vacancies are already in the budget.
- Slide 15 (PARS Pension Investment): PARS (Public Agency Retirement System) started in 2022 when we invested funds to offset PERS and STRS expenses. Beginning balances are dark blue and end balances are light blue. Although the end balance projection for 2024-2025 is below the beginning balance, we project it to be higher in 2025-2026. The annual return is approximately 3%.
- Slide 17 (OPEB Trust Investment): This graph shows the end of year OPEB combined with total liability. The blue bar represents what we have, and the green bar represents our liability. We will potentially be fully funded by 2030. The liability becomes smaller as we have less retirees who are eligible for fully paid retiree health benefits. An actuarial study will start this month.
- Slide 18 (Capital Outlay Fund 41): The blue line on this graph represents this fiscal year (2024-2025), and the green line represents next fiscal year (2025-2026). This is a reserve to help fund projects on campus. When we have opportunities to set aside funds for this purpose, they are transferred into Fund 41. Due to inflation and projects, the bond funds are stretched thin. We started using this fund this year (2024-2025) to make improvements – at the beginning of 2024-2025, we had \$10.3 million. We project to start 2025-2026 with \$7.8 million, and end 2025-2026 with \$5.2 million. We don't have funds slated to move into Fund 41 on the 2025-2026 Tentative Budget.
- Slide 19 (2024-2025 Budget Update): These graphs show our adopted versus projected income and expenditures amounts are close to each other.
- Slide 22 (2024-2025 Budget Update): There is a 7.11% revenue deficit for the current fiscal year. There will be a P2 update in June 2025. We have a deferral amount for this year of about \$1.8 million. The state has said they will pay the deferral amount first thing in July. Becky is not concerned about the deferral, but the deficit is huge. There are indications the deficit will go down, for example the higher state revenues, but we are unsure how much it will reduce.
- Slide 23 (2024-2025 Budget Update): Our projected expenditures are slightly over projected income, so we are expected to end in the positive this year. However, that could change if we have a 7.11% deficit.
- Slide 25 (2025-2026 Tentative Budget – Fund 11 Unrestricted): Our beginning and end balances meet the 25% minimum. We will pull out of OPEB instead of PARS. We want to grow PARS, but we can withdraw funds from OPEB and still be in a good position. COLA is pending final – we received a notice today projecting 2.3%, which is down from the 2.43% projection we received in January.

- Slide 26 (AP 6250 Budget Management): We are meeting the general fund reserves requirement of 25%. If necessary, we can pull more out of OPEB or PARS, but we don't anticipate needing to do so.
- Slide 27 (2025-2026 Tentative Budget – Fund 12 Summary): Fund 12 are categorical funds. Not all these funds receive COLA.
- Slide 28 (2025-2026 Tentative Budget): Jackie Parker mentioned it is very helpful to have the fund balance when we experience deferrals.
- Slide 29 (FTES Summary): This chart shows the actuals versus funded FTES. As shown, the hold harmless protection saved us.
- Slide 30 (Shasta College – Next Steps): We are unsure what to expect at the May revise, but we are hoping for positive news. The 2025-2026 Tentative Budget must be adopted in June 2025 to spend in July 2025. The 2025-2026 Final Budget will be presented to the Board of Trustees in September 2025.

A motion to make an official recommendation to adopt the 2025-2026 Tentative Budget was made by **Stacey Bartlett** and seconded by **Scott Gordon**. All approved no abstentions or objections, motion passed.

**5. OTHER:**

**6. ANNOUNCEMENTS:**

- 7. ADJOURNMENT:** Motion to adjourn the meeting **Scott Gordon**, seconded **Elsa Gomez**. Meeting adjourned at 3:47pm

**8. NEXT MEETING:** May 7, 2025

Minutes Recorded By:

*Destinee Ecklin*

Executive Assistant

Administrative Services

Shasta College

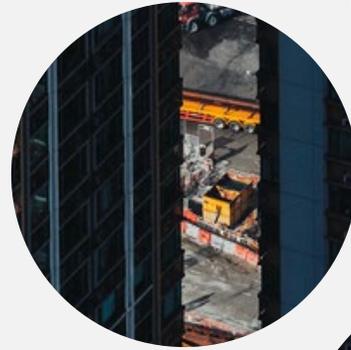
# Tentative Budget Review

April 30<sup>th</sup> 2025

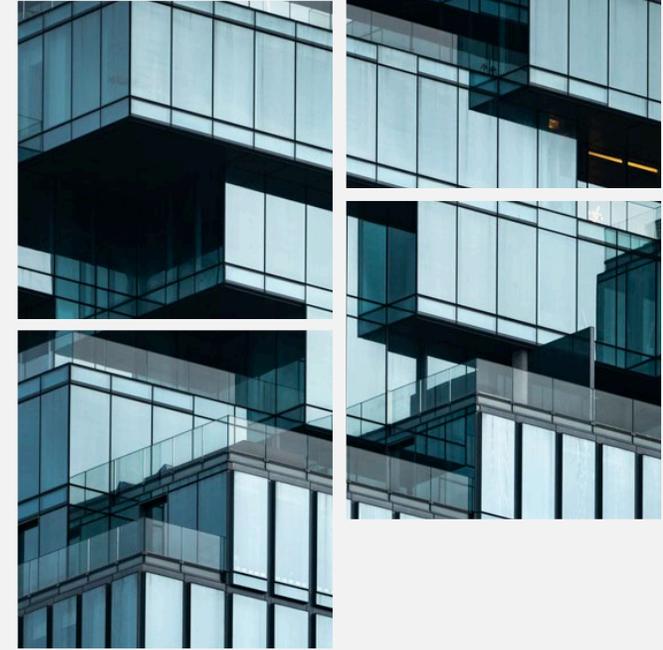
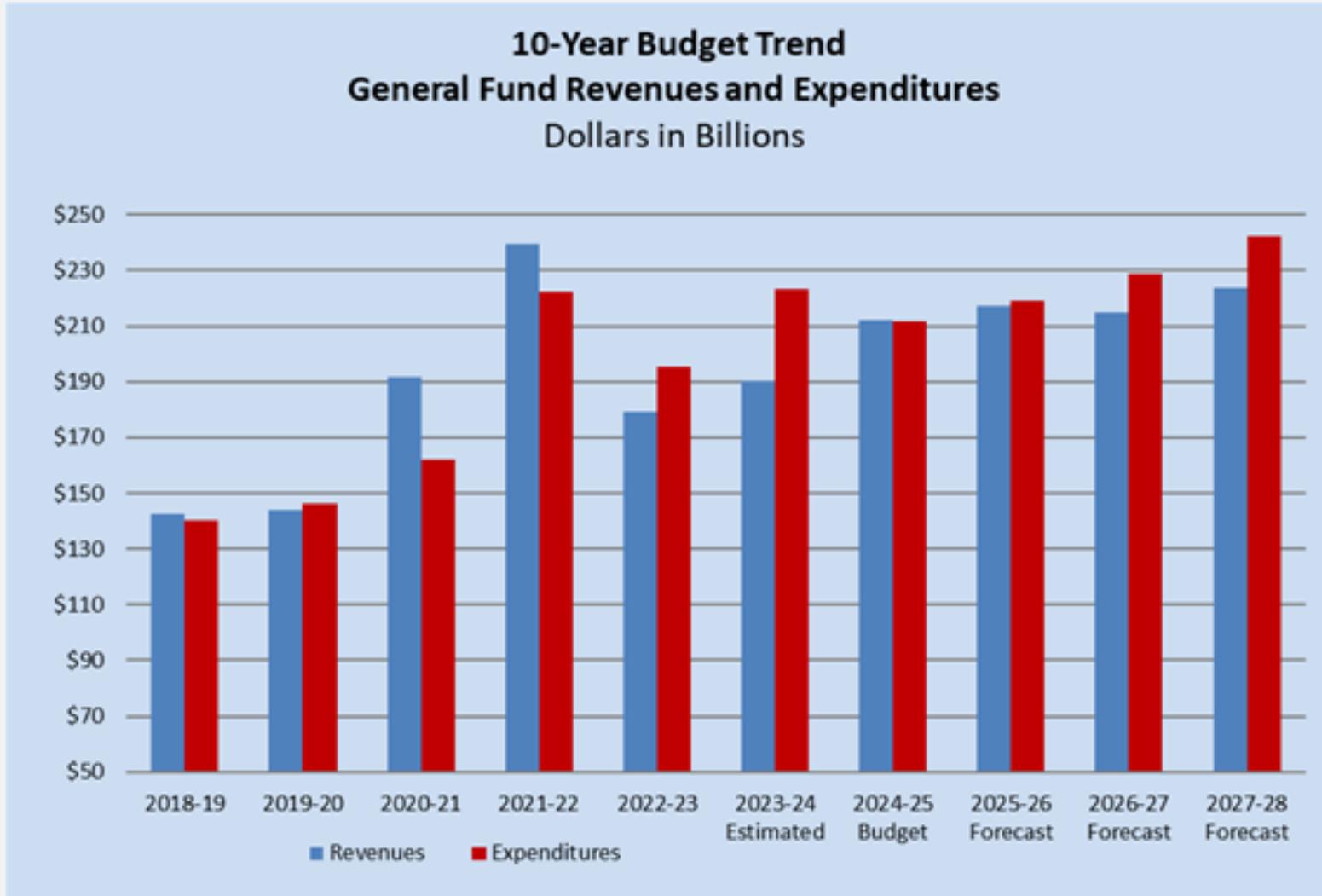
Presented by: Becky McCall  
Vice President of Administrative  
Services

# Agenda

- Introduction
- State Budget
- Current Year
- Tentative Budget
- Reserves/Trusts
- Closing



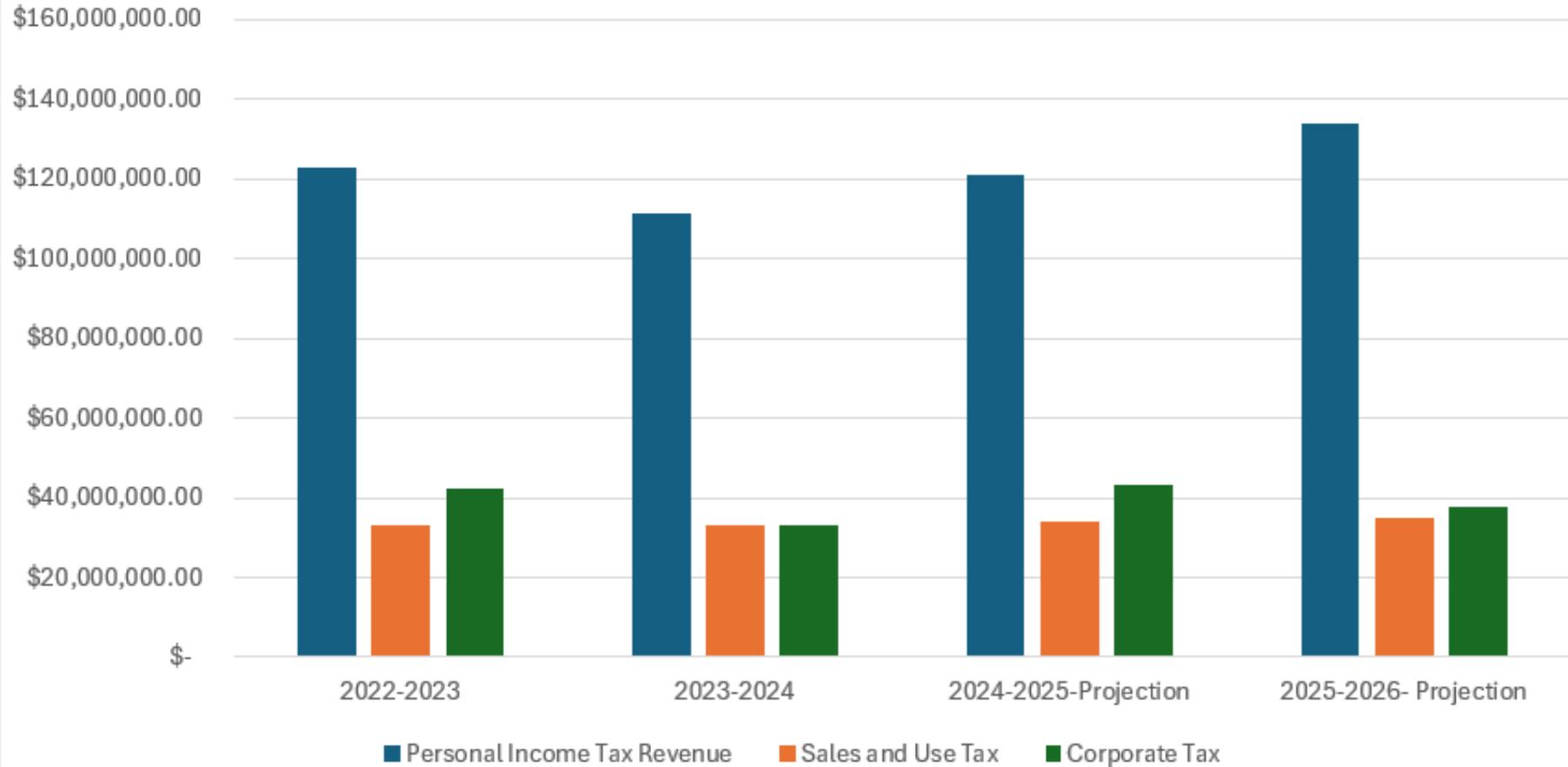
# State Budget:



# State Budget:

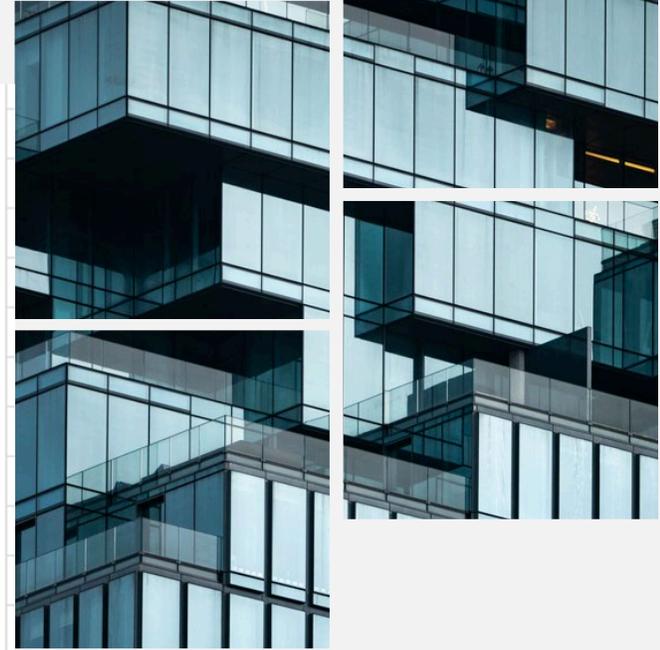
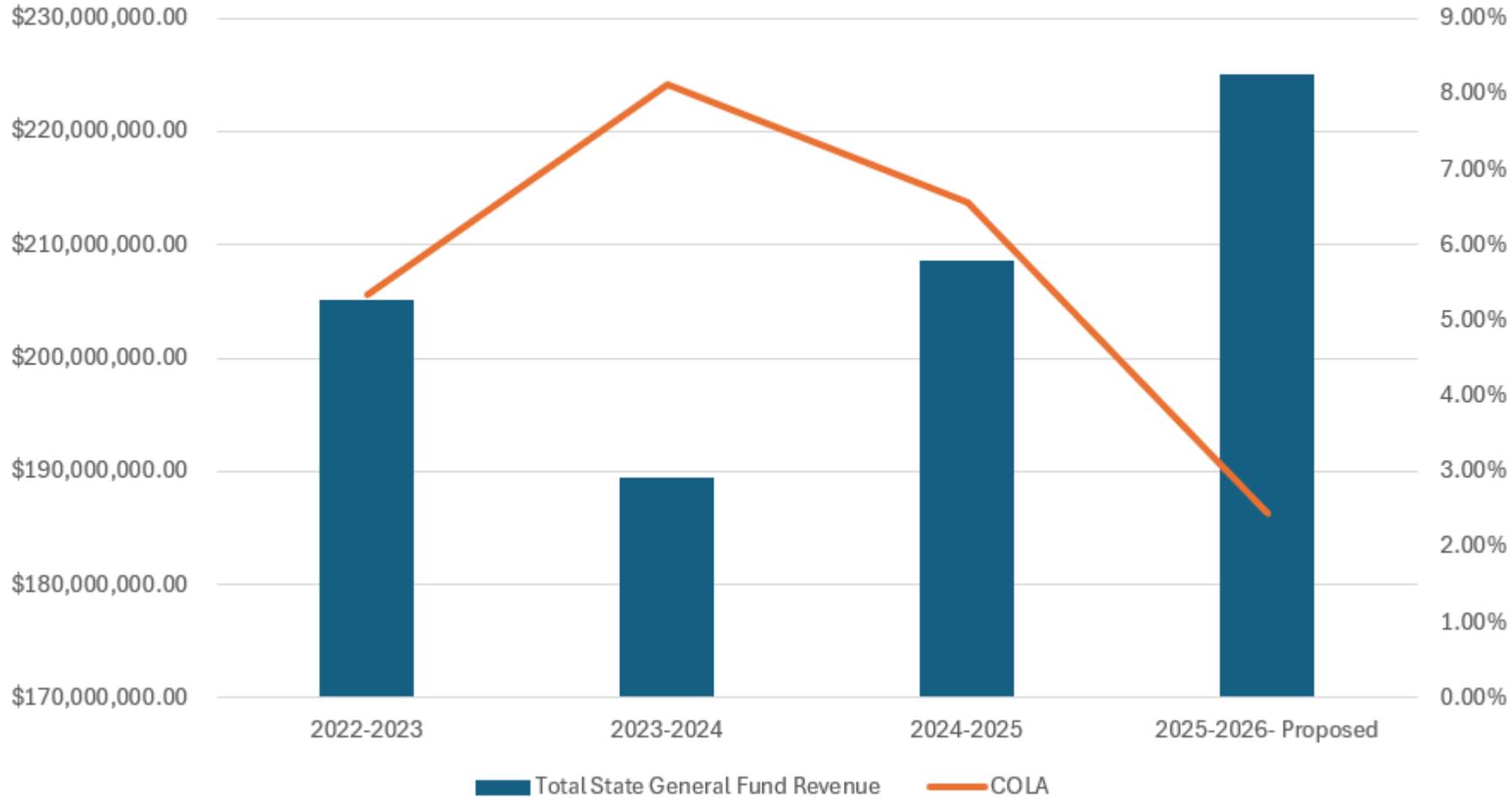
## Big Three Tax and Total General Fund Revenue

*As of April 2025*



# State Budget:

California Governor's CCC Budget Proposal & COLA  
*As of April 2025*



Budget Vs. COLA

# State Budget:

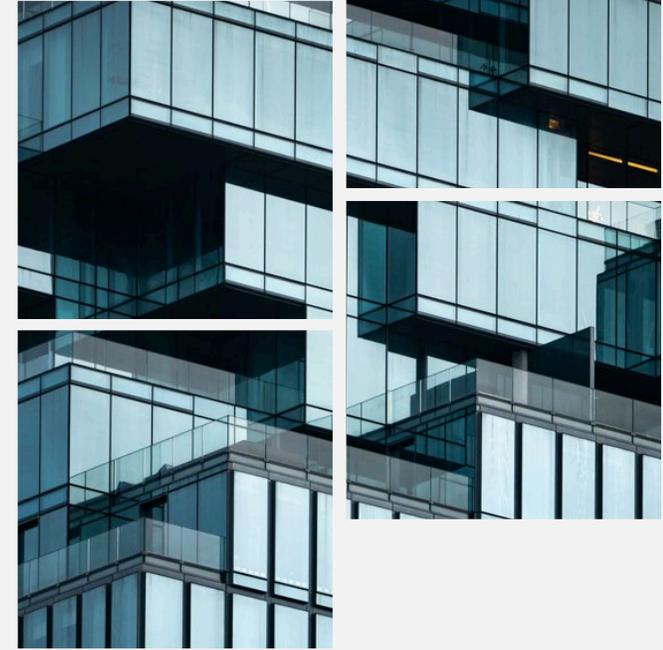
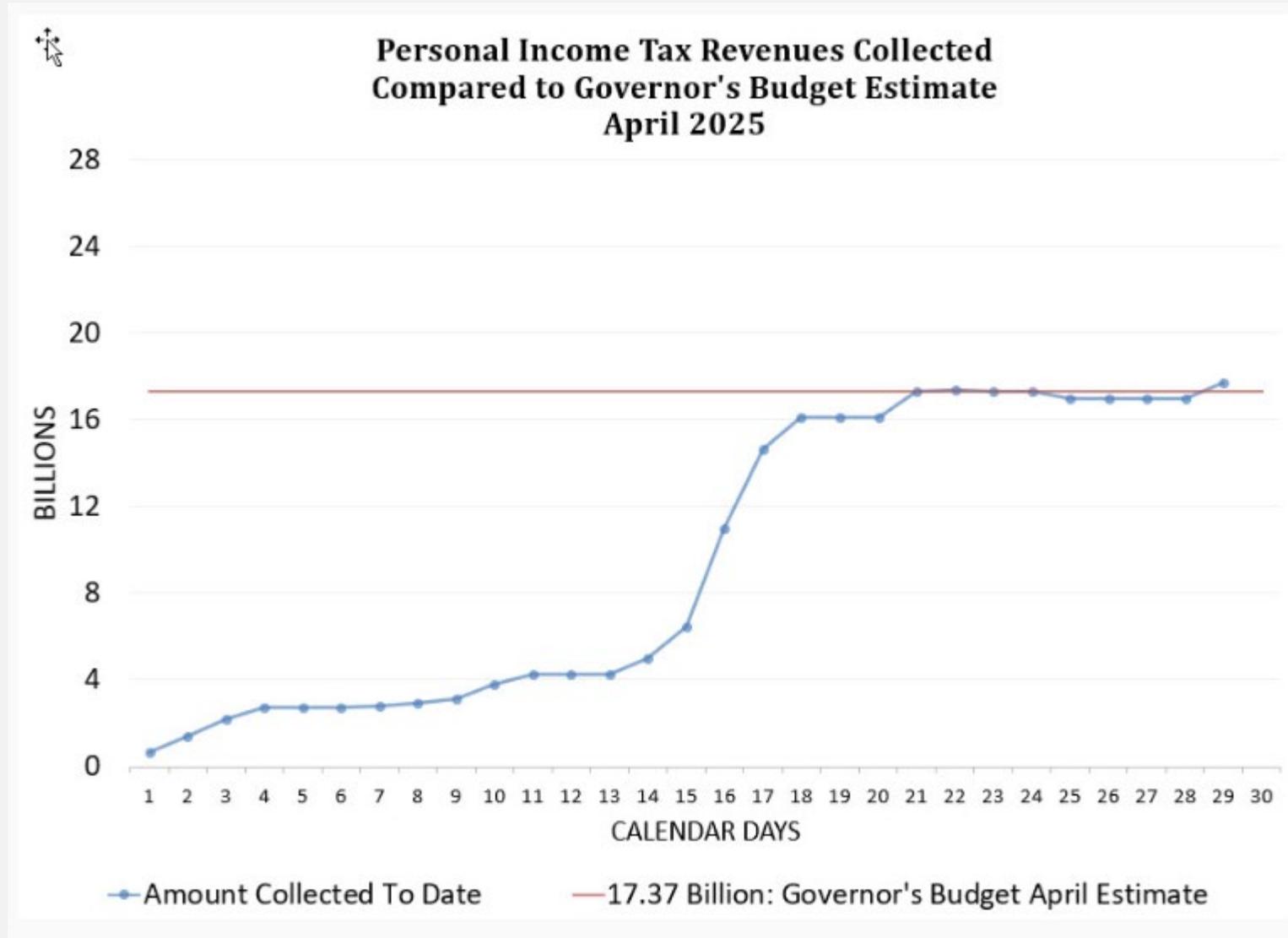
2024-25 Actual and Forecast Year-to-Date General Fund Revenues

(In Millions)	March 2025 YTD <sup>1</sup> Forecast	March 2025 YTD Actual	Difference
Personal Income Tax	\$82,284	\$85,799	\$3,515
Corporation Tax	\$22,262	\$22,027	-\$235
Sales and Use Tax	\$25,650	\$25,324	-\$326
Miscellaneous	\$6,446	\$7,941	\$1,494
<b>Total<sup>2</sup></b>	<b>\$136,643</b>	<b>\$141,091</b>	<b>\$4,448</b>



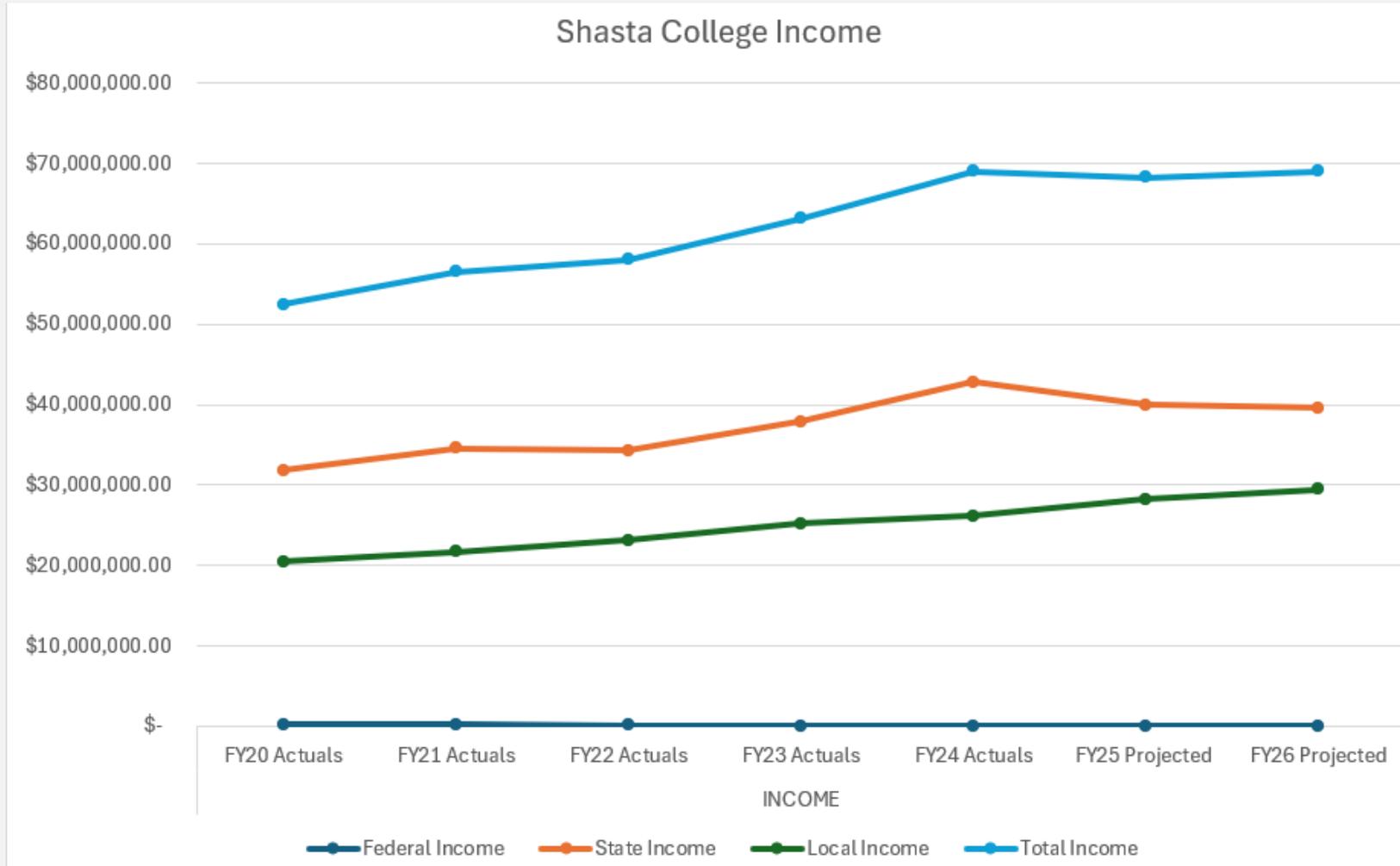
Budget Vs. COLA

# State Budget:



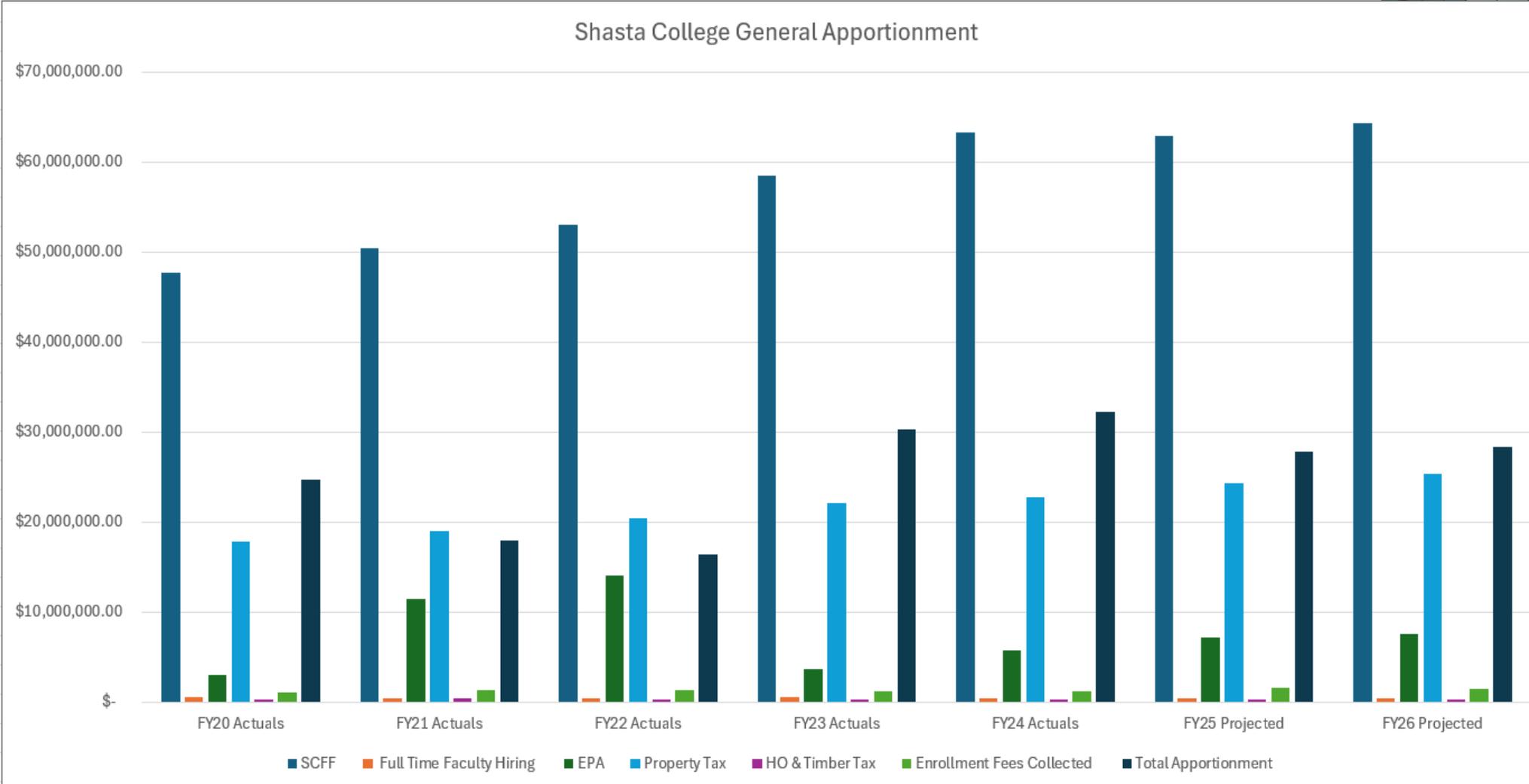
Budget Vs. COLA

# Historical Lookback:



General Fund 11- Unrestricted

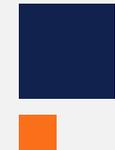
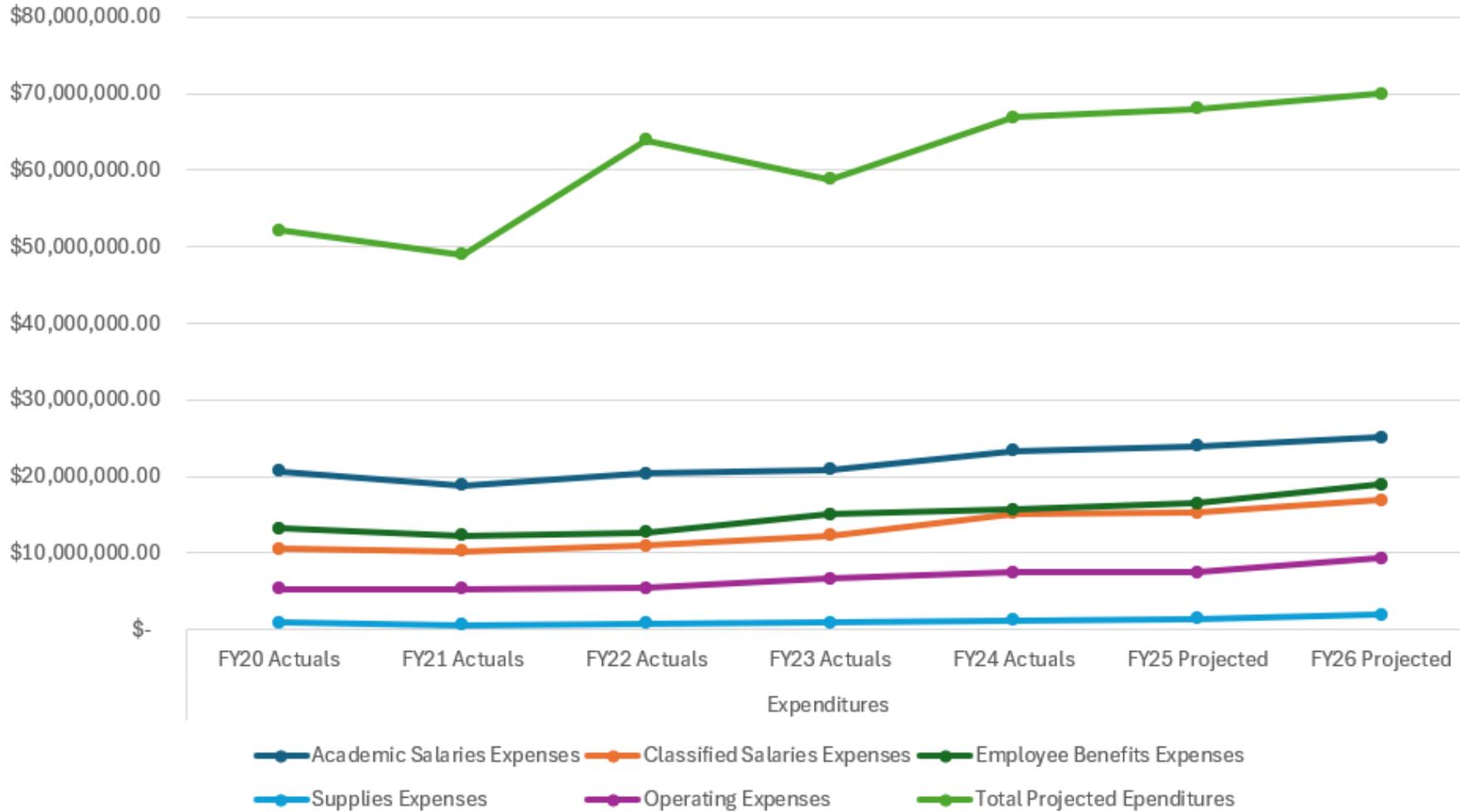
# Historical Lookback:



General Fund 11- Unrestricted

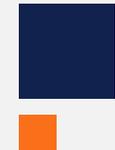
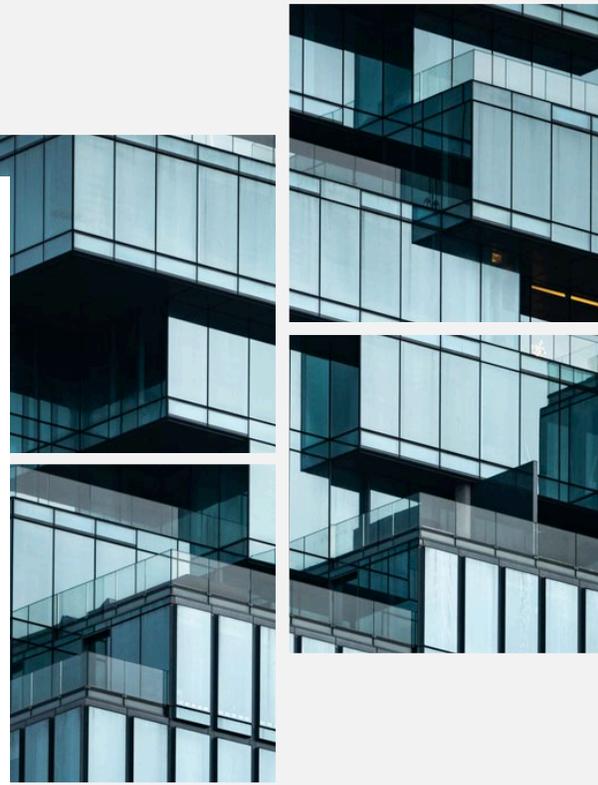
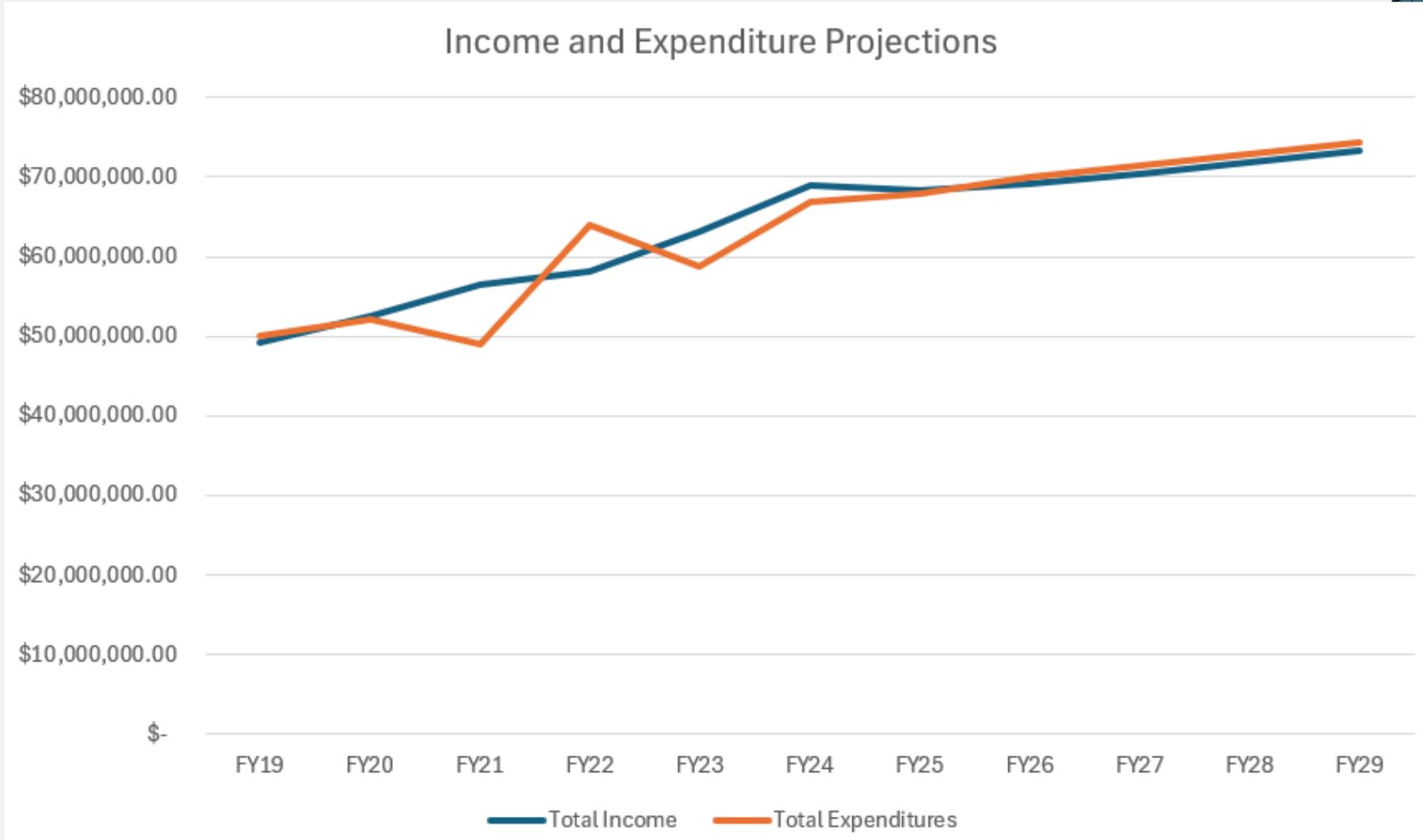
# Historical Lookback:

Summary of Overall Expenditures



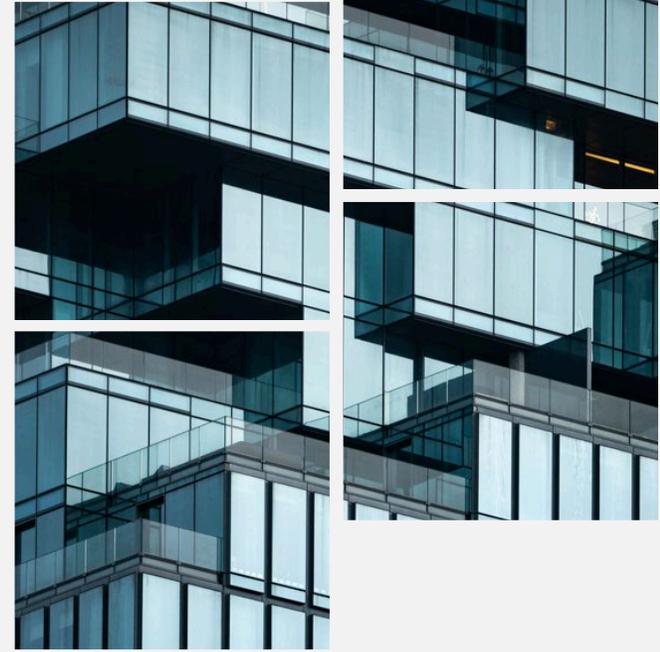
General Fund 11- Unrestricted

# Overall Projections: No Changes

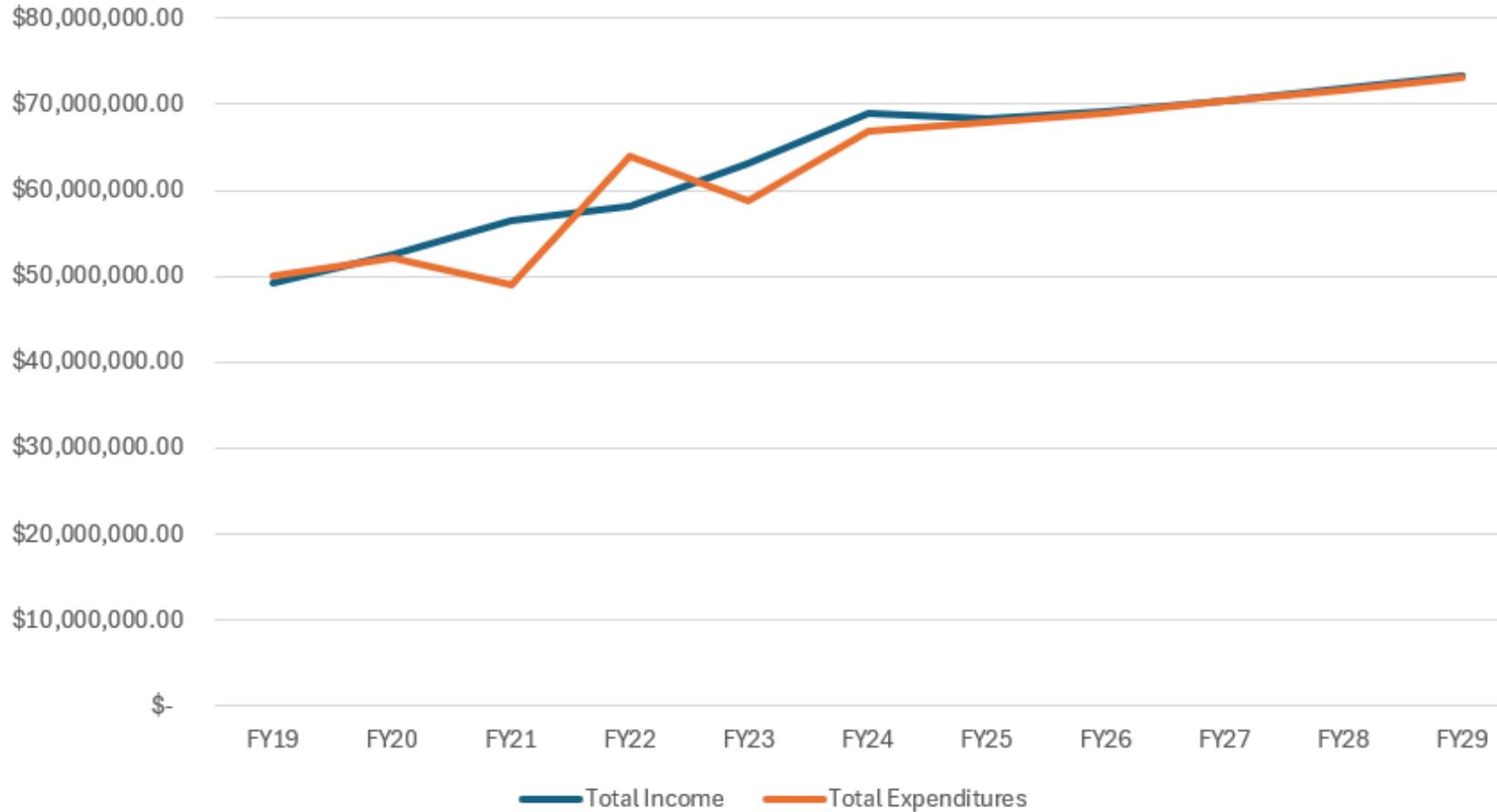


General Fund 11

# Overall Projections: 1.5% Decrease Expenses



Income and Expenditure Projections



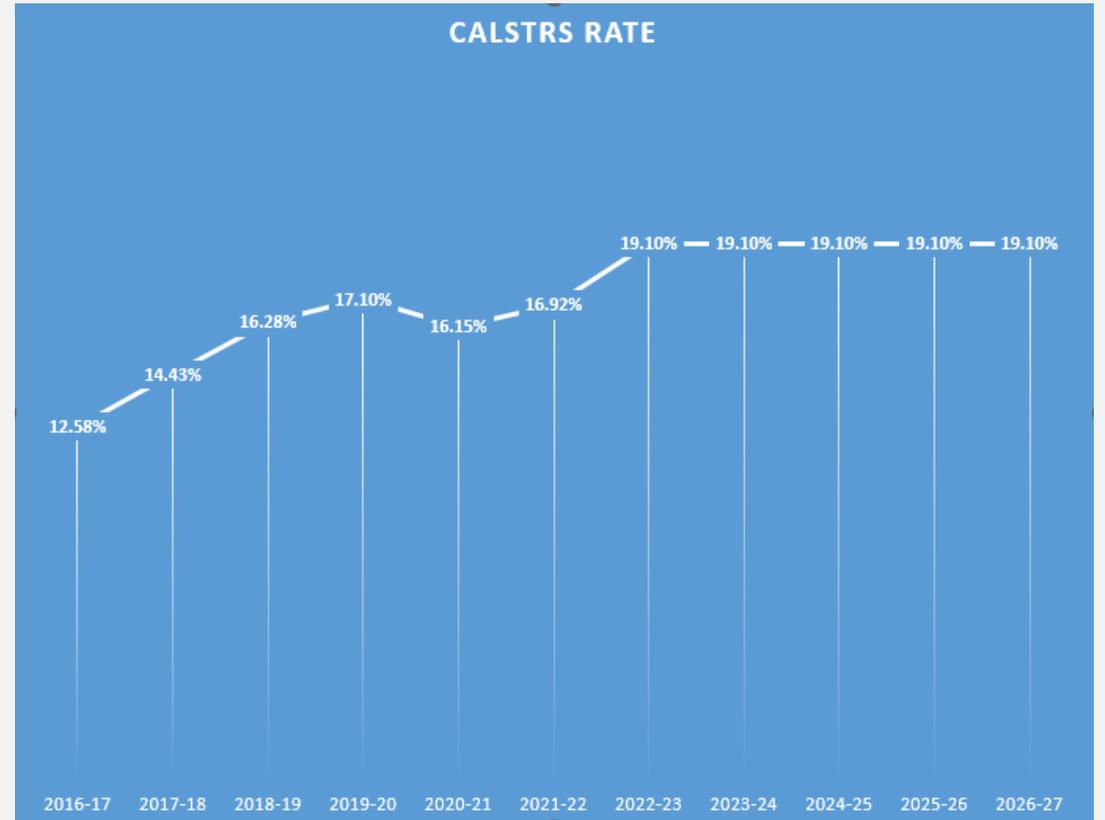
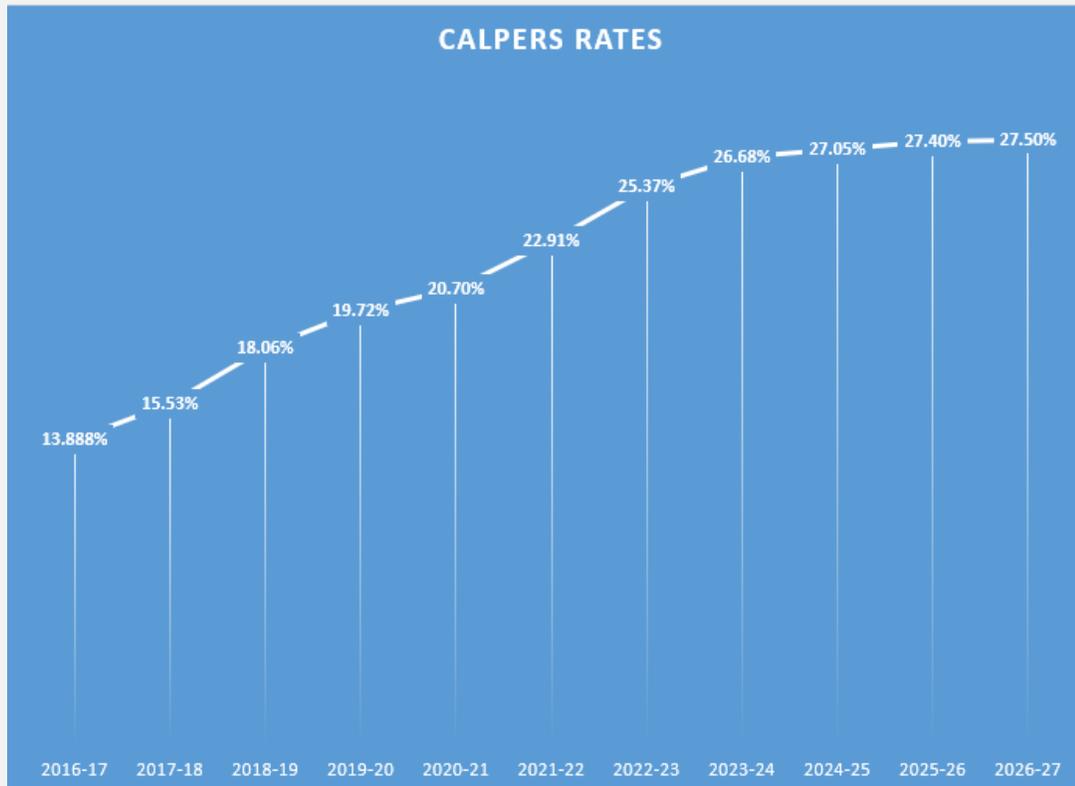
General Fund 11



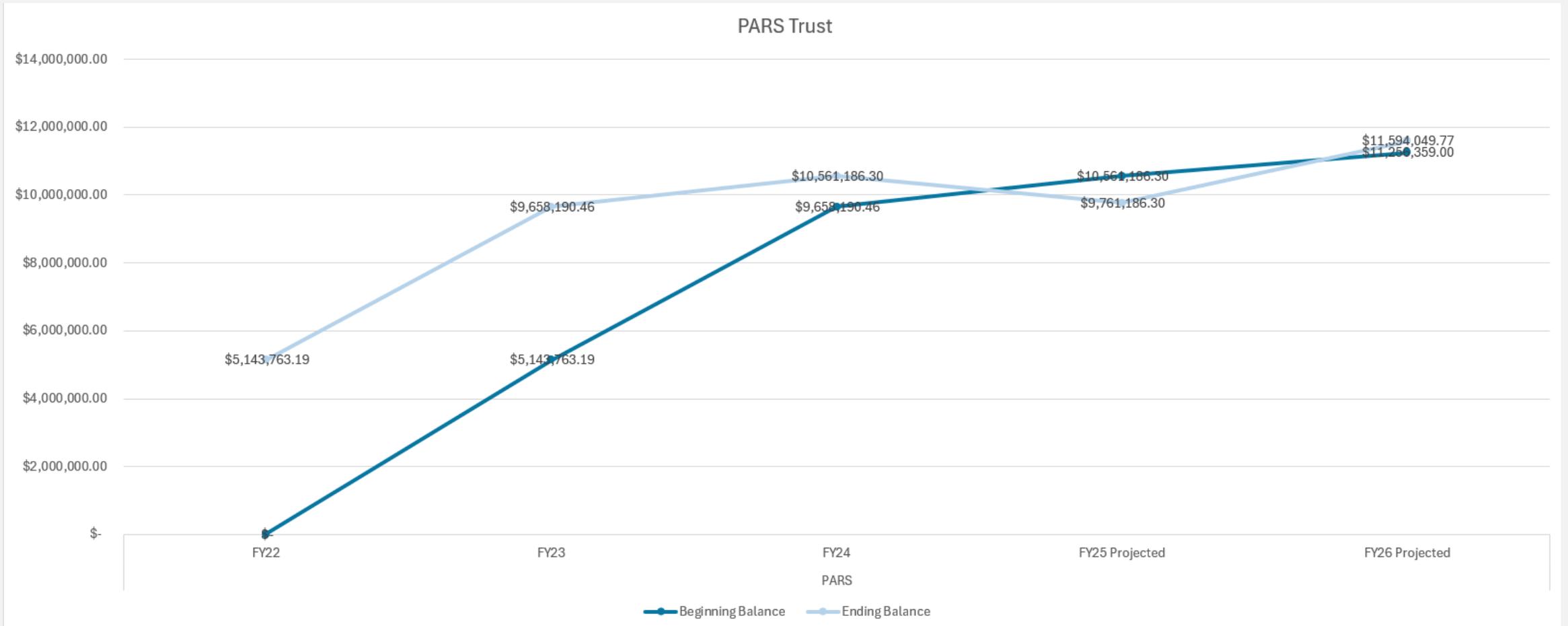
DISTRICT  
RESERVES

Let's dive in

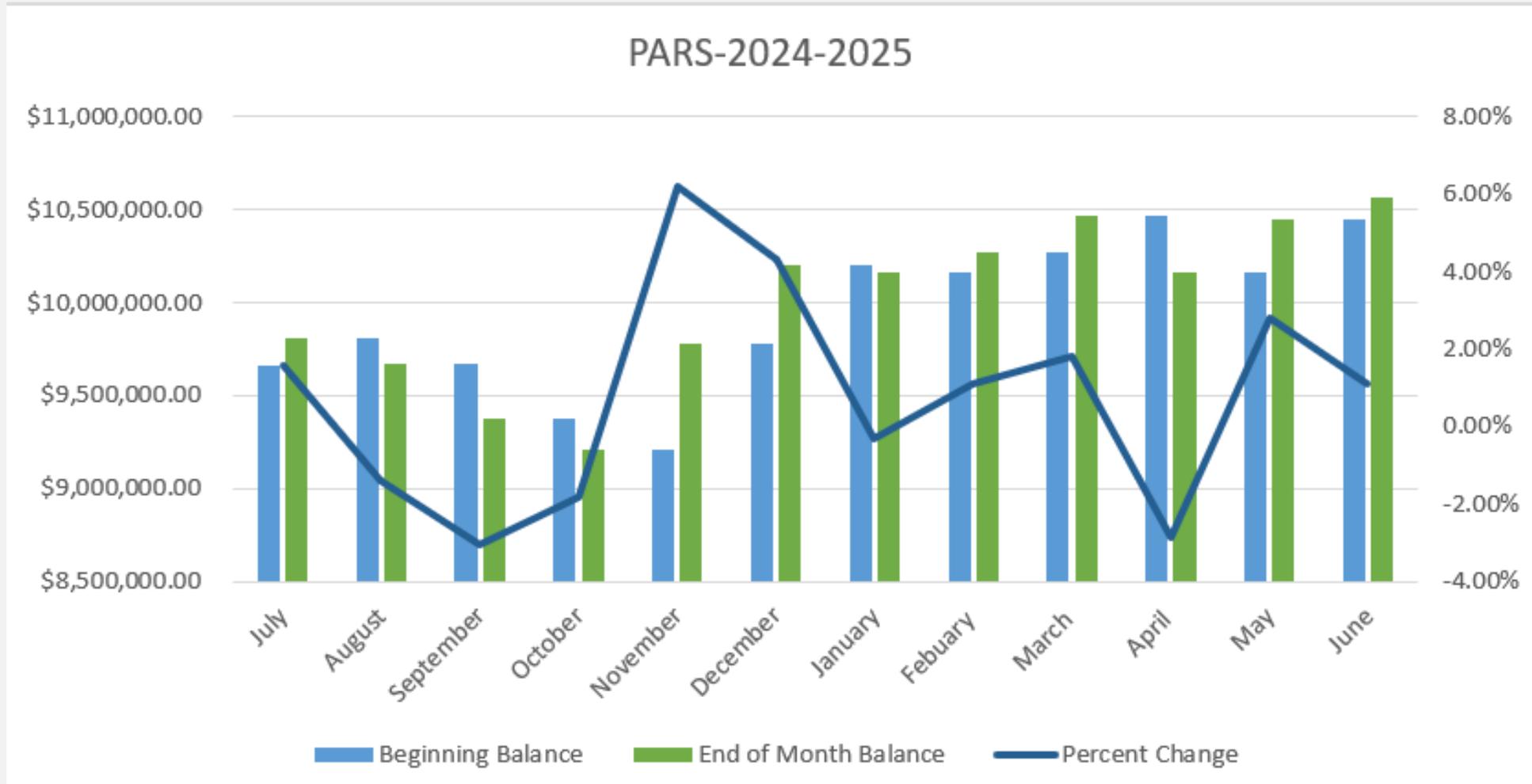
# CalPERS and CalSTRS Rates



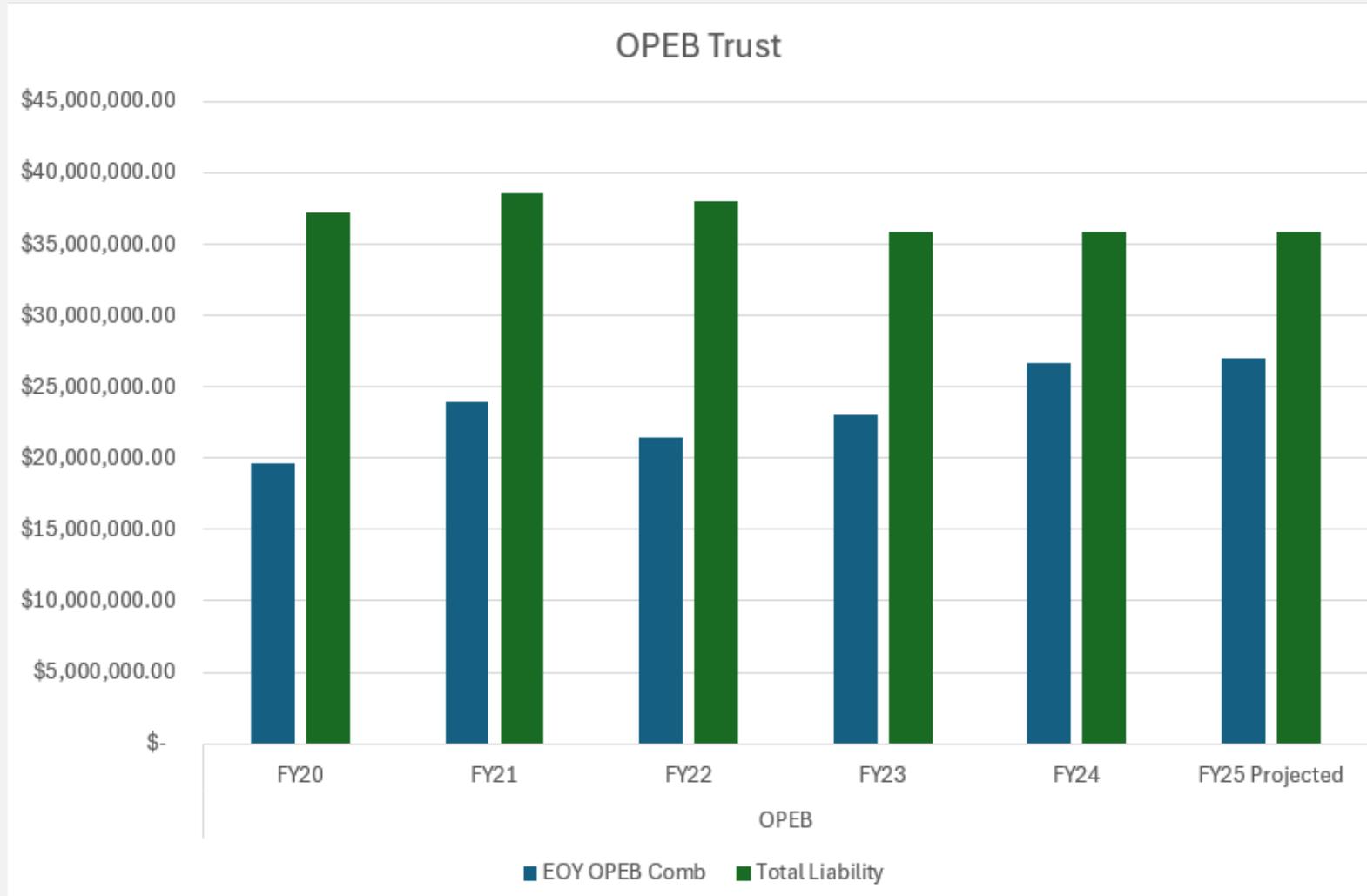
# PARS Pension Investment



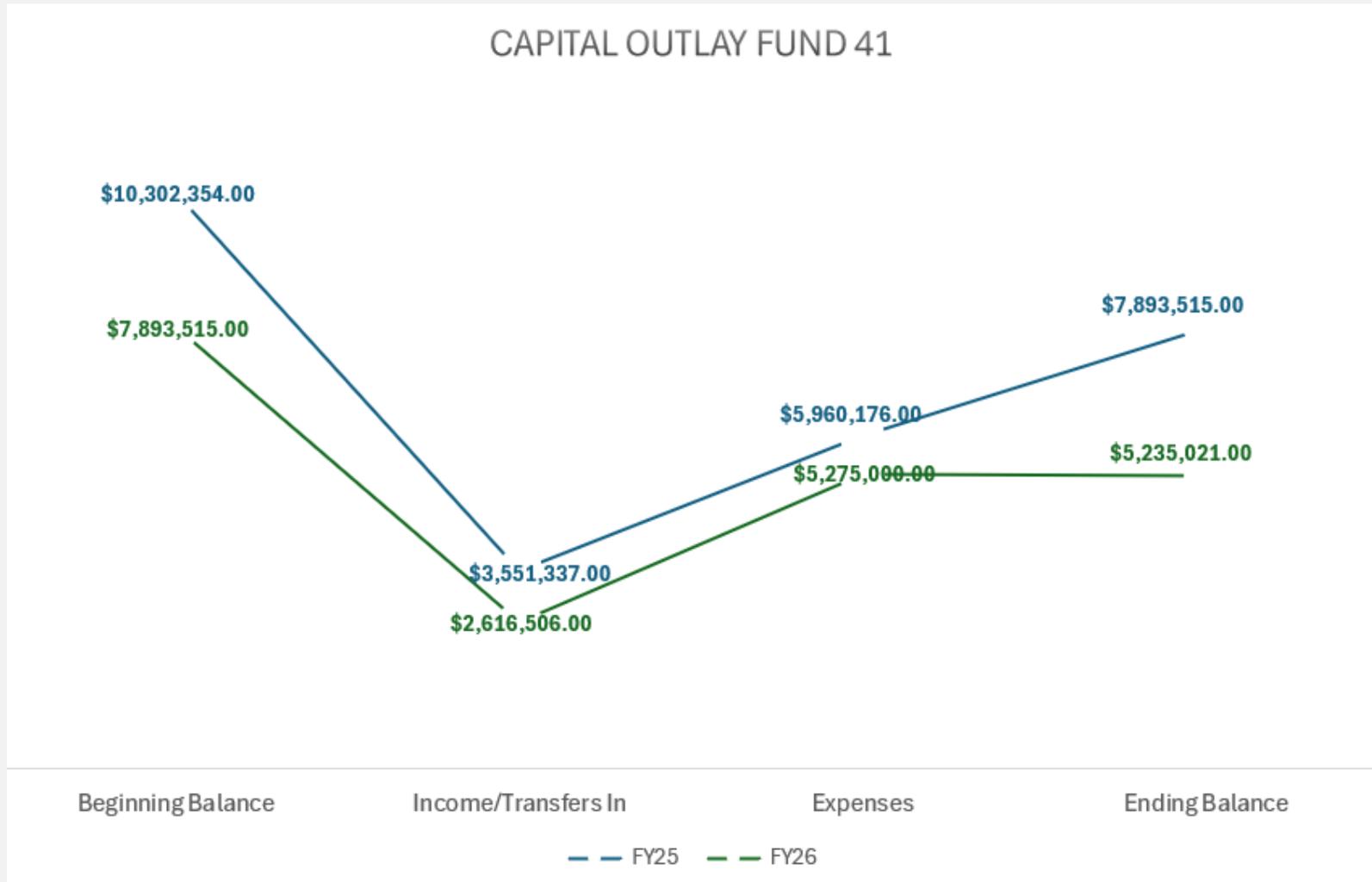
# PARS Pension Investment



# OPEB Trust Investment



# Capital Outlay Fund 41

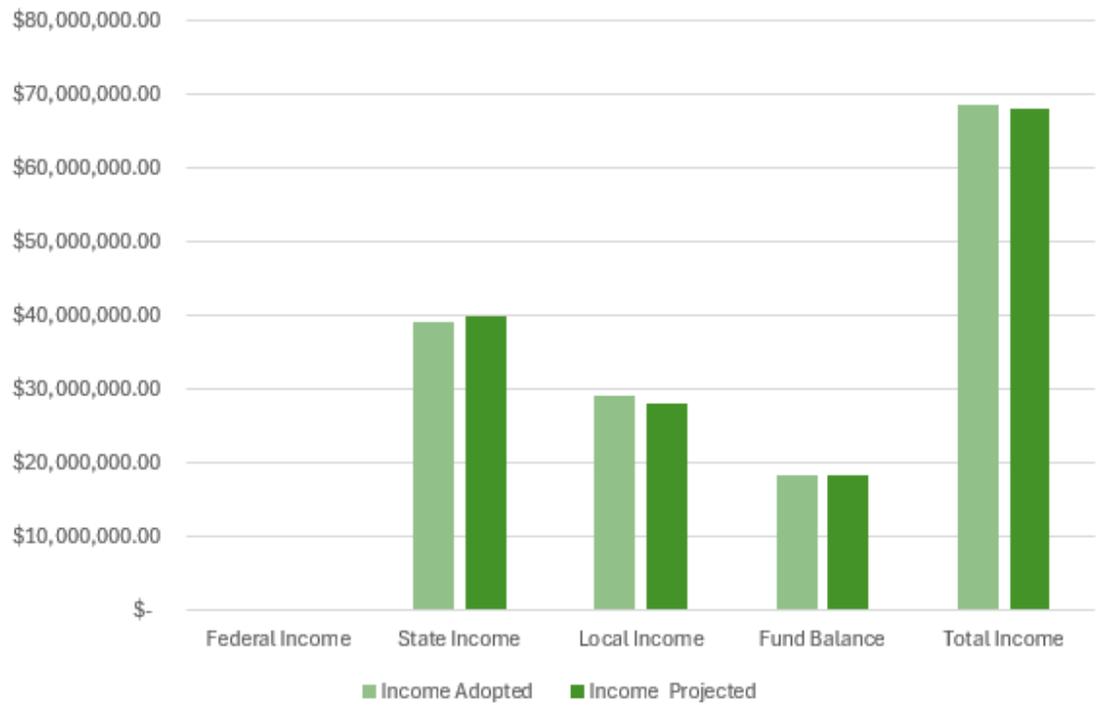


# 2024-2025 Budget Update

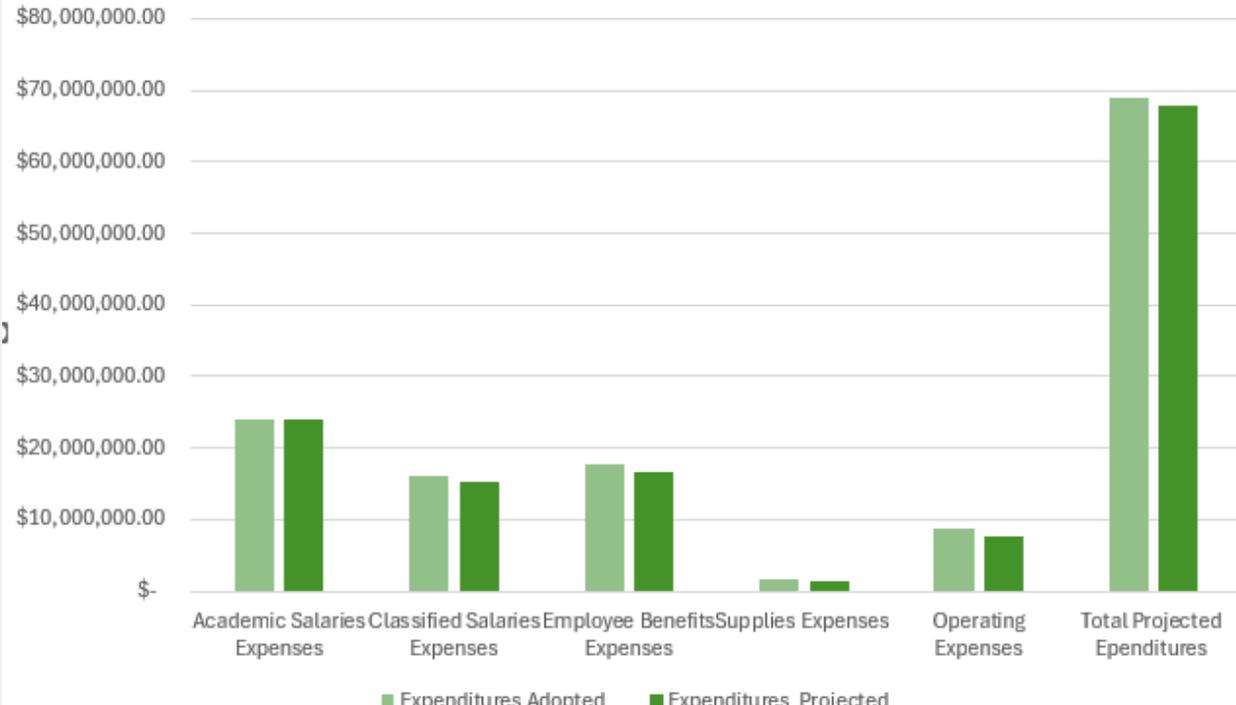
Fund 11	2022-2023	2023-2024	2024-2025	2024-2025
	Actuals	Actuals	Adopted Budget	Estimated Actuals
<b>Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/24</b>	<b>\$ 11,784,566</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,316,617</b>
Total Federal Income	\$ 43,827	\$ 45,090	\$ 50,264	\$ 50,264
Total State Income	\$ 37,913,575	\$ 42,794,076	\$ 39,051,154	\$ 40,051,014
Total Local Income	\$ 25,235,332	\$ 26,184,366	\$ 29,022,613	\$ 28,137,754
Total Other Financing Sources	\$ 57	\$ 12,492	\$ 505,000	\$ -
<b>Total Income</b>	<b>\$ 63,192,791</b>	<b>\$ 69,036,024</b>	<b>\$ 68,629,031</b>	<b>\$ 68,239,032</b>
Total Academic Salaries	\$ 20,865,148	\$ 23,407,805	\$ 23,981,604	\$ 23,945,260
Total Classified Salaries	\$ 12,347,440	\$ 15,191,999	\$ 16,046,955	\$ 15,257,184
Total Employee Benefits	\$ 15,091,542	\$ 15,680,238	\$ 17,801,497	\$ 16,524,270
Total Supplies	\$ 942,600	\$ 1,284,764	\$ 1,666,353	\$ 1,394,035
Total Other Operating Expenses	\$ 6,624,397	\$ 7,493,107	\$ 8,745,843	\$ 7,462,846
Total Capital Outlay	\$ 593,492	\$ 1,247,416	\$ 938,876	\$ 698,753
Total Other Outgo	\$ 2,365,683	\$ 2,561,133	\$ 2,980,925	\$ 2,579,298
<b>Total Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 72,162,053</b>	<b>\$ 67,861,646</b>
<b>Discount Factor @ 4.5% (see Note below)</b>			<b>\$ (3,247,292)</b>	
<b>Projected Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 68,914,760</b>	<b>\$ 67,861,646</b>
<b>Net Income/(Loss)</b>	<b>\$ 4,362,489</b>	<b>\$ 2,169,562</b>	<b>\$ (285,729)</b>	<b>\$ 377,386</b>
<b>Ending Fund Balance</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,030,888</b>	<b>\$ 18,694,003</b>
	27.4%	27.4%	26.2%	27.5%

# 2024-2025 Budget Update

Adopted vs Projected Income

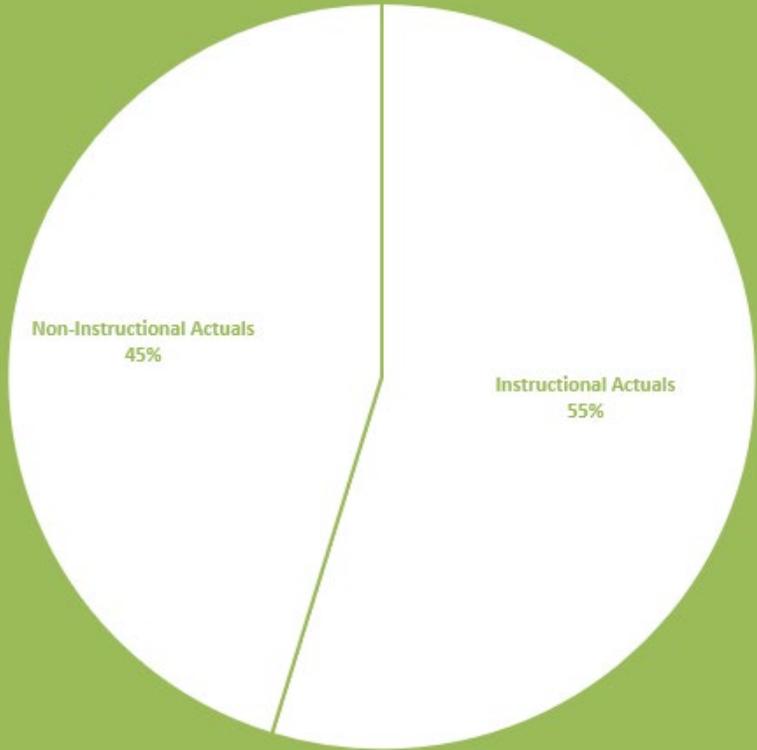


Adopted vs Projected Expenditures

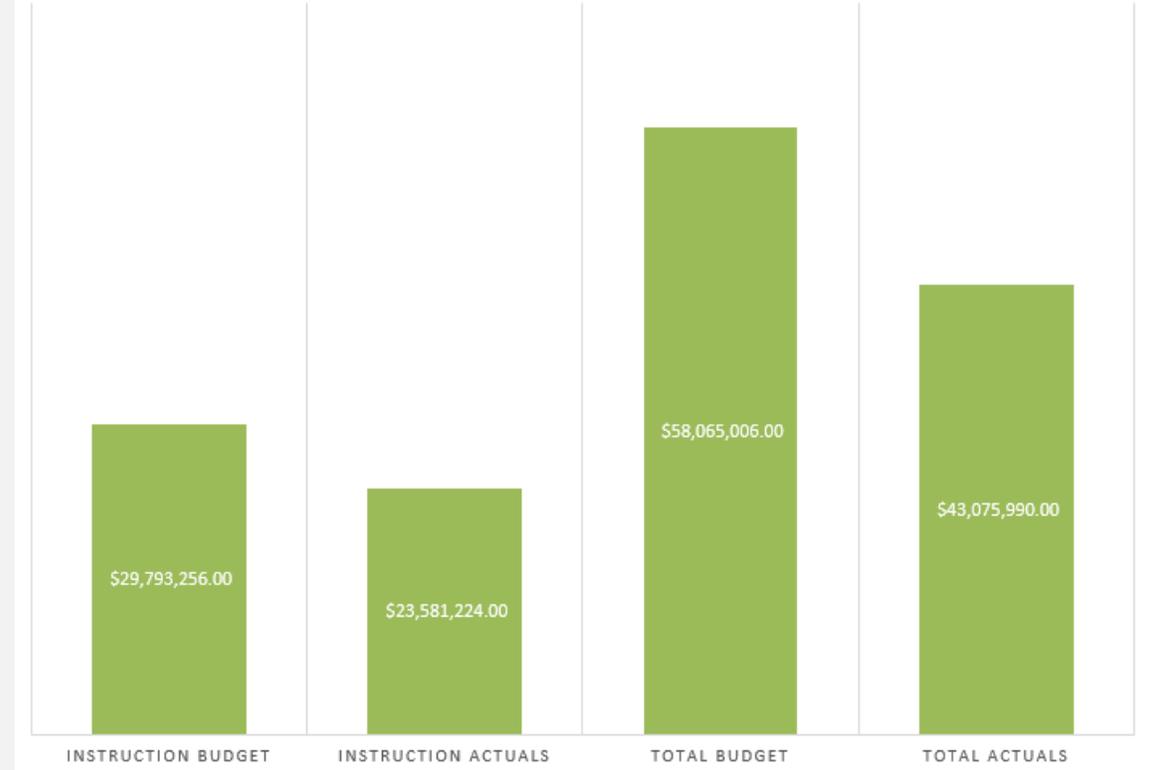


# 2024-2025 Budget Update

50% CALC AS OF 4.29.25



50% CALC ACTUALS VS BUDGET



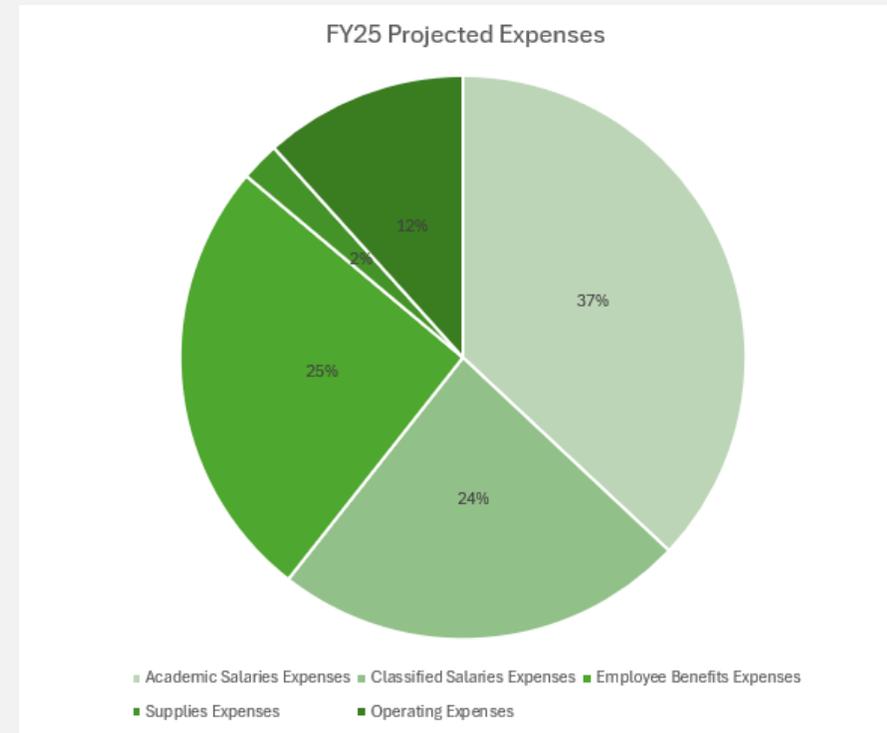
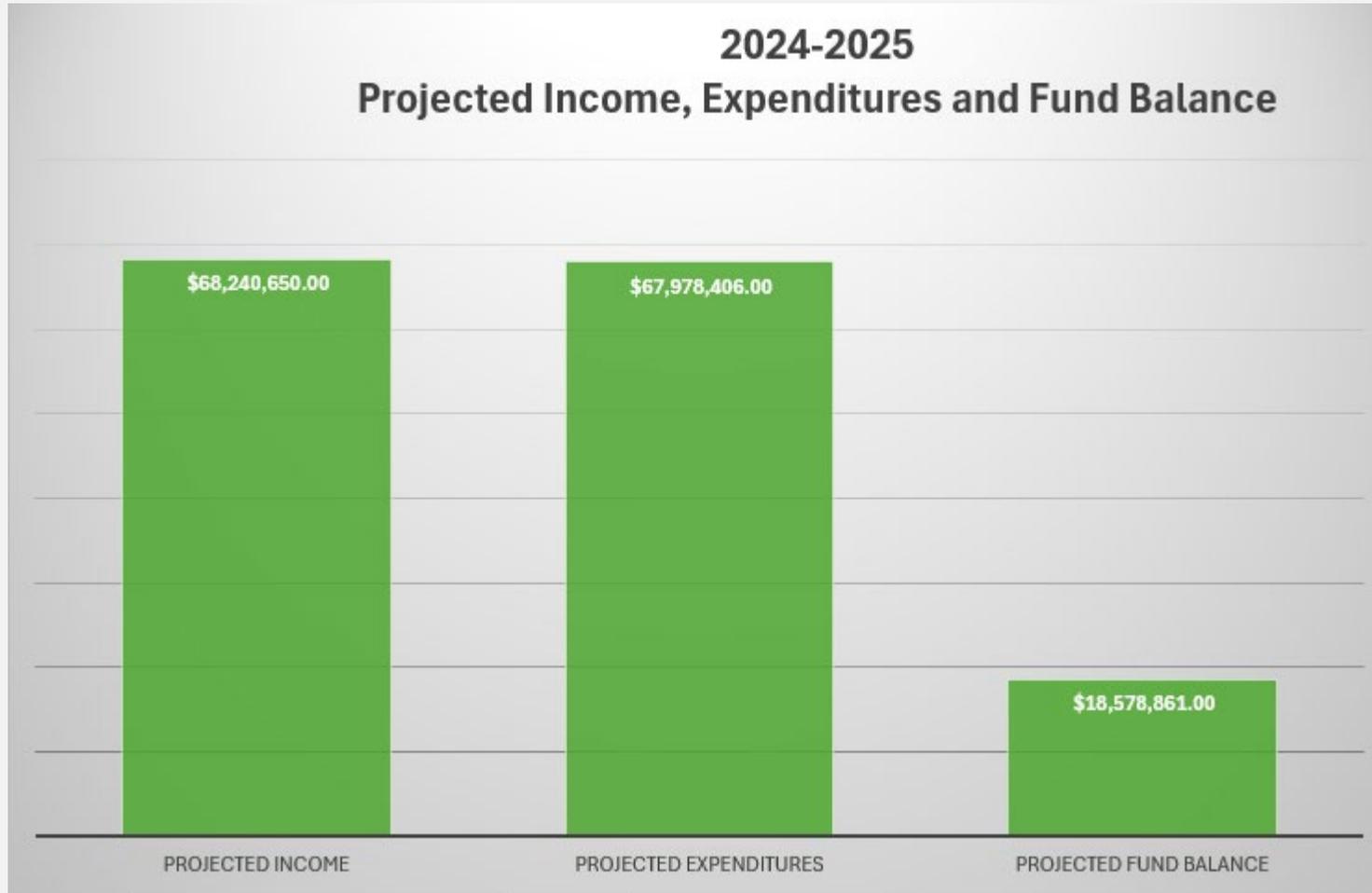
# 2024-2025 Budget Update

2024-25 First Principal  
Shasta-Tehama-Trinity Joint CCD  
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)			\$ 42,401,969
II. Supplemental Allocation			12,423,214
III. Student Success Allocation			7,995,278
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)		\$ 62,820,461
	2023-24 SCFF Calculated Revenue + COLA (B)		62,239,164
	Hold Harmless Revenue (C)		54,276,475
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2024-25 TCR (Max of A, B, or C)</b>		<b>\$ 62,820,461</b>
<b>Revenue Sources</b>			
Property Tax & ERAF			\$ 24,196,379
Less Property Tax Excess			-
Student Enrollment Fees			1,349,073
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 6,475.61 x Rate: \$1,105.80	7,160,704
State General Fund Allocation			25,643,706
<b>State General Fund Allocation</b>			
General Fund Allocation	\$ 25,185,013		
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	458,693		
	<b>Subtotal State General Fund Allocation</b>	<b>\$25,643,706</b>	
Adjustment(s)			
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2025-26)</b>	<b>\$25,643,706</b>	<b>Available Revenue \$ 58,349,862</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$23,840,501</b>	<b>2024-25 TCR (Max of A, B, or C) 62,820,461</b>
	<b>Deferral Amount</b>	<b>\$1,803,205</b>	<b>7.1165% Revenue Deficit \$ (4,470,599)</b>

-Projecting a 2% deficit and less TCR than what was projected in adopted budget

# 2024-2025 Budget Update



# 2025-2026 Tentative Budget- Summary

Shasta-Tehama-Trinity Joint Community College District 2025-2026 Tentative Budget Beginning 7.1.2025					
Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2025-2026		Estimated Ending Fund Balance
			Budgeted Income	Budgeted Expenditures	
<b>General Funds</b>					
11	General Fund - Unrestricted	\$ 18,578,861	\$ 69,066,309	\$ 70,012,110	\$ 17,633,060
12	General Fund - Restricted	-	34,884,686	34,884,686	-
<b>Debt Service Funds</b>					
23	2002 General Obligation Bond Interest & Redemption Fund	15,435,892	2,640,313	2,254,014	15,822,191
24	Lease Revenue Bond Interest & Redemption Fund	42,606	792,066	782,064	52,608
25	2016 General Obligation Bond Interest & Redemption Fund	6,006,481	7,055,194	6,060,340	7,001,335
<b>Special Revenue Funds</b>					
34	Revenue Fund	1,058,650	4,106,240	3,987,298	1,177,592
35	Repair and Replacement Reserve Fund	-	-	-	-
36	Auxiliary Fund	1,823,352	1,524,692	1,687,504	1,660,540
37	Parking Improvement Fund	1,336,842	35,159	43,103	1,328,898
<b>Capital Projects Funds</b>					
41	Capital Outlay Projects Fund	7,893,515	2,616,506	5,275,000	5,235,021
43	2016 General Obligation Bond Project Fund	51,399,148	11,211,242	17,767,401	44,842,989
<b>Internal Service Funds</b>					
61	Self Insurance Fund	108,105	800,000	846,431	61,674
<b>Trust Funds</b>					
71	Associated Students	305,575	25,785	28,100	303,260
72	Student Rep Fee	36,838	15,465	-	52,303
74	Student Financial Aid Fund	-	33,069,369	33,069,369	-
75	Scholarship and Loan Fund	451,880	775,000	575,000	651,880
77	Shasta College Trustees' Scholarship Fund	4,589,154	585,000	275,000	4,899,154
78	Student Clubs	177,964	85,000	85,000	177,964
79	PARS Trust	11,281,186	1,000,000	35,000	12,246,186
<b>Totals 2025-2026 Tentative Budget</b>		<b>\$ 120,526,049</b>	<b>\$ 170,288,026</b>	<b>\$ 177,667,420</b>	<b>\$ 113,146,655</b>

Note: Estimated Beginning Fund Balance is projected using 2024-2025 actual spending through April 2025. Ending Fund Balance is calculated based on Estimated Beginning Fund Balance and 2025-2026 Budgeted Income and Expenditures beginning 7/1/2025.

# 2025-2026 Tentative Budget- Fund 11 Unrestricted

Beginning Fund Balance: \$18,578,861 (27.3%)

Income: \$69,066,309

Deficit projected: 1.5%

Discount Factor: 4.5%

Expenses: \$70,012,110

-\$1,225,000 One Time OPEB Offset

-COLA (2.43) +1% =3.43% Applied Faculty  
Salary/Benefits

Net Income/Loss: (\$945,801)

Ending Fund Balance: \$17,633,060 (25.2%)



# AP 6250 Budget Management

## Shasta-Tehama-Trinity Joint Community College District 2025-2026

### Tentative Budget

#### General Fund - Unrestricted SUMMARY

Fund 11

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
<b>Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/25</b>	\$ 11,784,566	\$ 16,147,055	\$ 18,316,617	\$ 18,316,617	\$ 18,578,861
Total Federal Income	\$ 43,827	\$ 45,090	\$ 50,264	\$ 50,264	\$ -
Total State Income	\$ 37,913,575	\$ 42,794,076	\$ 39,051,154	\$ 39,971,728	\$ 39,616,645
Total Local Income	\$ 25,235,332	\$ 26,184,366	\$ 29,022,613	\$ 28,218,658	\$ 29,449,664
Total Other Financing Sources	\$ 57	\$ 12,492	\$ 505,000	\$ -	\$ -
<b>Total Income</b>	<b>\$ 63,192,791</b>	<b>\$ 69,036,024</b>	<b>\$ 68,629,031</b>	<b>\$ 68,240,650</b>	<b>\$ 69,066,309</b>
Total Academic Salaries	\$ 20,865,148	\$ 23,407,805	\$ 23,981,604	\$ 23,945,260	\$ 25,124,297
Total Classified Salaries	\$ 12,347,440	\$ 15,191,999	\$ 16,046,955	\$ 15,257,184	\$ 16,957,217
Total Employee Benefits	\$ 15,091,542	\$ 15,680,238	\$ 17,801,497	\$ 16,524,270	\$ 17,732,648
Total Supplies	\$ 942,600	\$ 1,284,764	\$ 1,666,353	\$ 1,441,165	\$ 1,918,301
Total Other Operating Expenses	\$ 6,624,397	\$ 7,493,107	\$ 8,745,843	\$ 7,532,476	\$ 9,280,481
Total Capital Outlay	\$ 593,492	\$ 1,247,416	\$ 938,876	\$ 698,753	\$ 915,031
Total Other Outgo	\$ 2,365,683	\$ 2,561,133	\$ 2,980,925	\$ 2,579,298	\$ 1,383,135
<b>Total Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 72,162,053</b>	<b>\$ 67,978,406</b>	<b>\$ 73,311,110</b>
<b>Discount Factor @ 4.5% (see Note below)</b>			\$ (3,247,292)		\$ (3,299,000)
<b>Projected Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 68,914,760</b>	<b>\$ 67,978,406</b>	<b>\$ 70,012,110</b>
<b>Net Income/(Loss)</b>	<b>\$ 4,362,489</b>	<b>\$ 2,169,562</b>	<b>\$ (285,729)</b>	<b>\$ 262,244</b>	<b>\$ (945,801)</b>
<b>Ending Fund Balance</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,030,888</b>	<b>\$ 18,578,861</b>	<b>\$ 17,633,060</b>
	27.4%	27.4%	26.2%	27.3%	25.2%

- General Fund Reserves:
  - The reserve shall be a minimum of two months of General Fund operating expenditures. In the event that the minimum reserve is not met, the district will implement a plan to replenish the amount needed to maintain minimum reserve levels.

# 2025-2026 Tentative Budget- Fund 12 Summary

<b>Shasta-Tehama-Trinity Joint Community College District</b>			
<b>2025-2026</b>			
<b>Tentative Budget</b>			
<b>General Fund - Restricted SUMMARY</b>			
	<b>2024-2025 Adopted Budget</b>	<b>2024-2025 Estimated Actuals</b>	<b>2025-2026 Tentative Budget</b>
Total Federal Income	\$ 3,536,659	\$ 3,308,186	\$ 4,153,046
Total State Income	\$ 31,365,855	\$ 29,072,591	\$ 28,275,676
Total Local Income	\$ 1,856,069	\$ 1,466,047	\$ 1,561,508
Total Other Financing Sources	\$ 894,456	\$ 894,456	\$ 894,456
<b>Total Income</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
Total Academic Salaries	\$ 5,484,152	\$ 5,492,598	\$ 5,473,684
Total Classified Salaries	\$ 10,359,316	\$ 9,404,756	\$ 10,057,939
Total Employee Benefits	\$ 7,113,120	\$ 6,453,120	\$ 6,917,287
Total Supplies	\$ 1,584,994	\$ 1,093,621	\$ 1,058,787
Total Other Operating Expenses	\$ 8,020,257	\$ 6,556,860	\$ 7,019,070
Total Capital Outlay	\$ 2,312,048	\$ 3,164,244	\$ 1,849,572
Total Other Outgo	\$ 2,779,152	\$ 2,576,081	\$ 2,508,347
<b>Total Expenditures</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
<b>Net Income/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

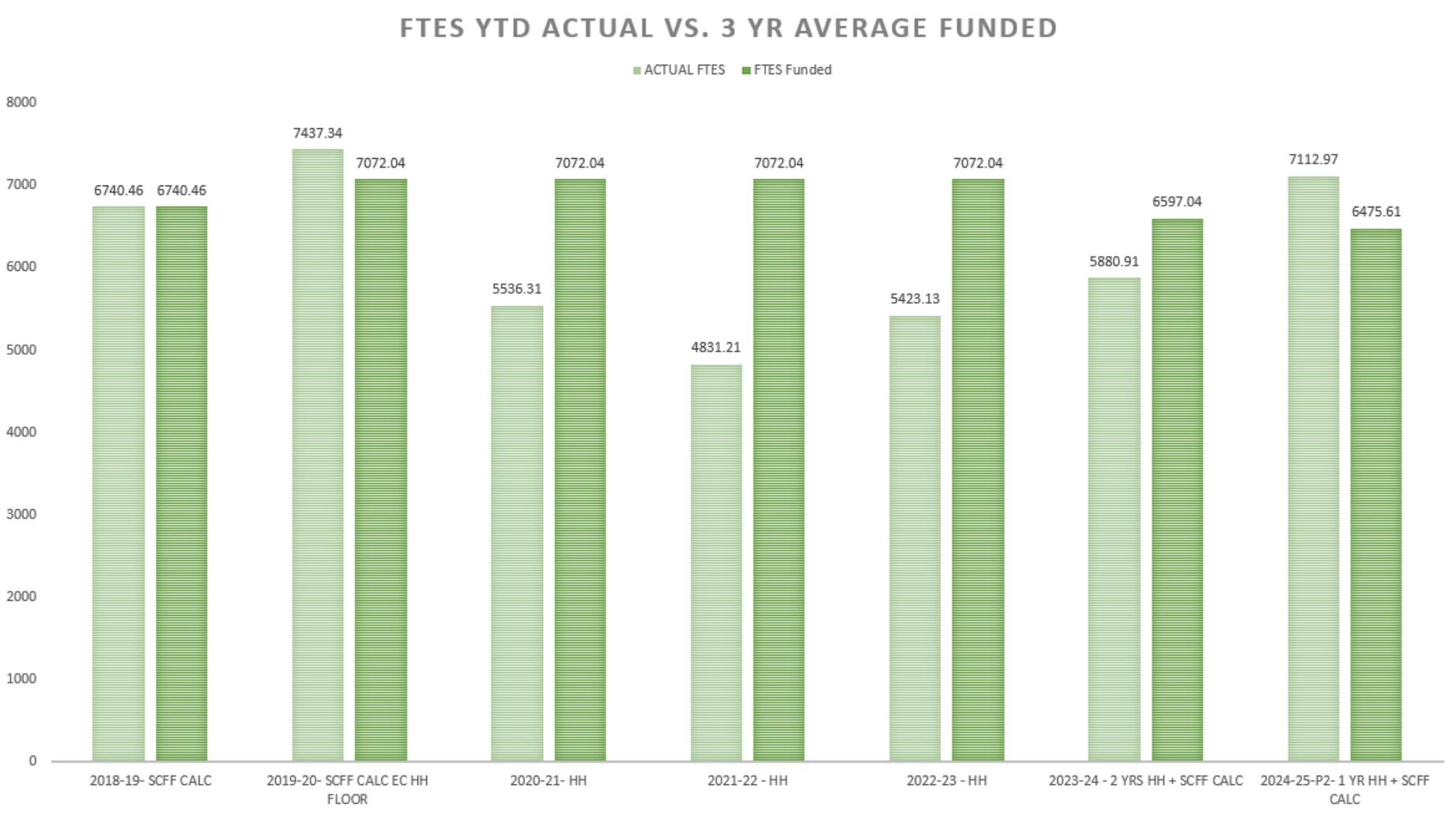
# 2025-2026 Tentative Budget

SUMMER-2025  
GROW ENROLLMENT!! 😊

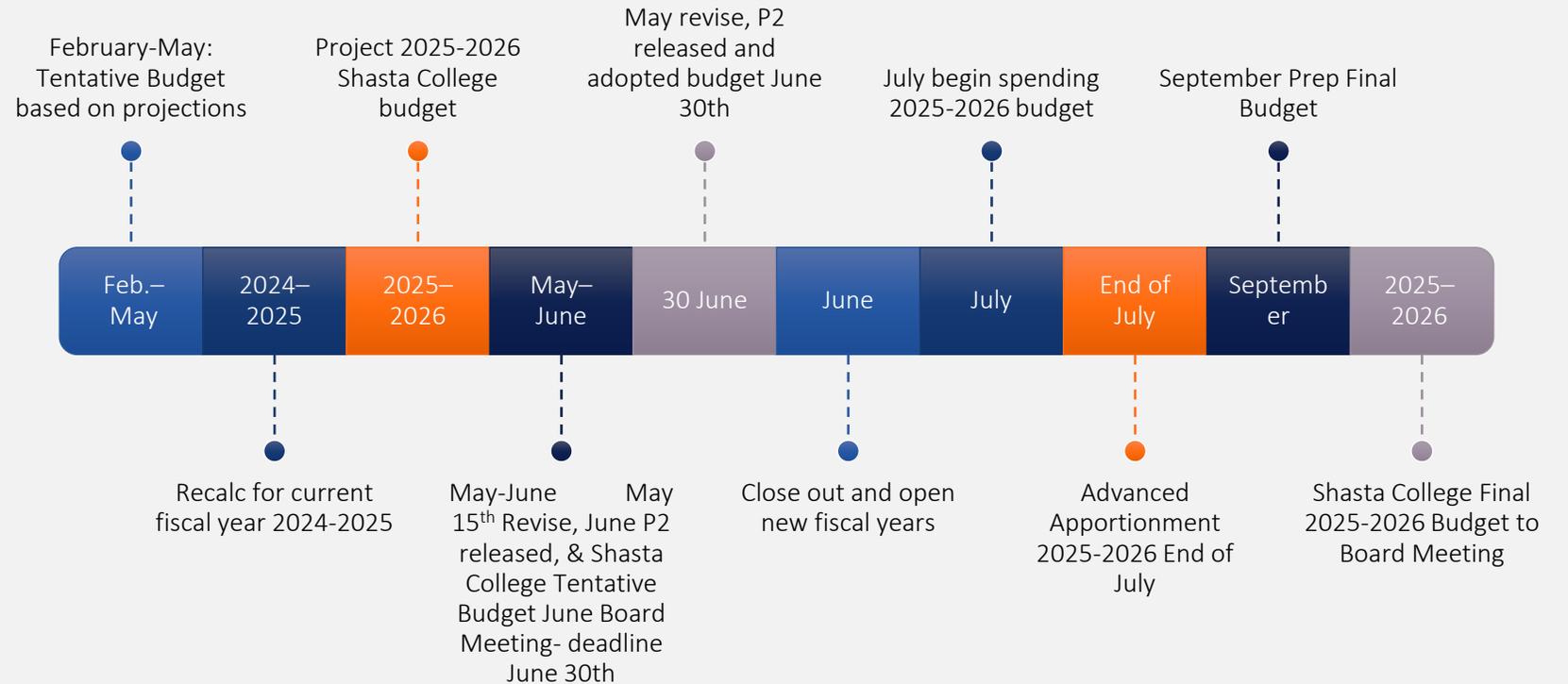
## Priorities:

- **Cash flow** (fund balance) 25%
- **Maintain Operations** –keeping the lights on, serving our students and retaining our current employees
- **Maintain and Build Reserves**
  - PARS Trust
  - OPEB
  - Capital Outlay
  - Self Insurance
  - Parking Fund

# FTES Summary



# Shasta College- Next Steps



“These conditions make for cautious budgeting” (Herrera, 2025)

What we know...

**THERE WILL BE  
CHANGES**

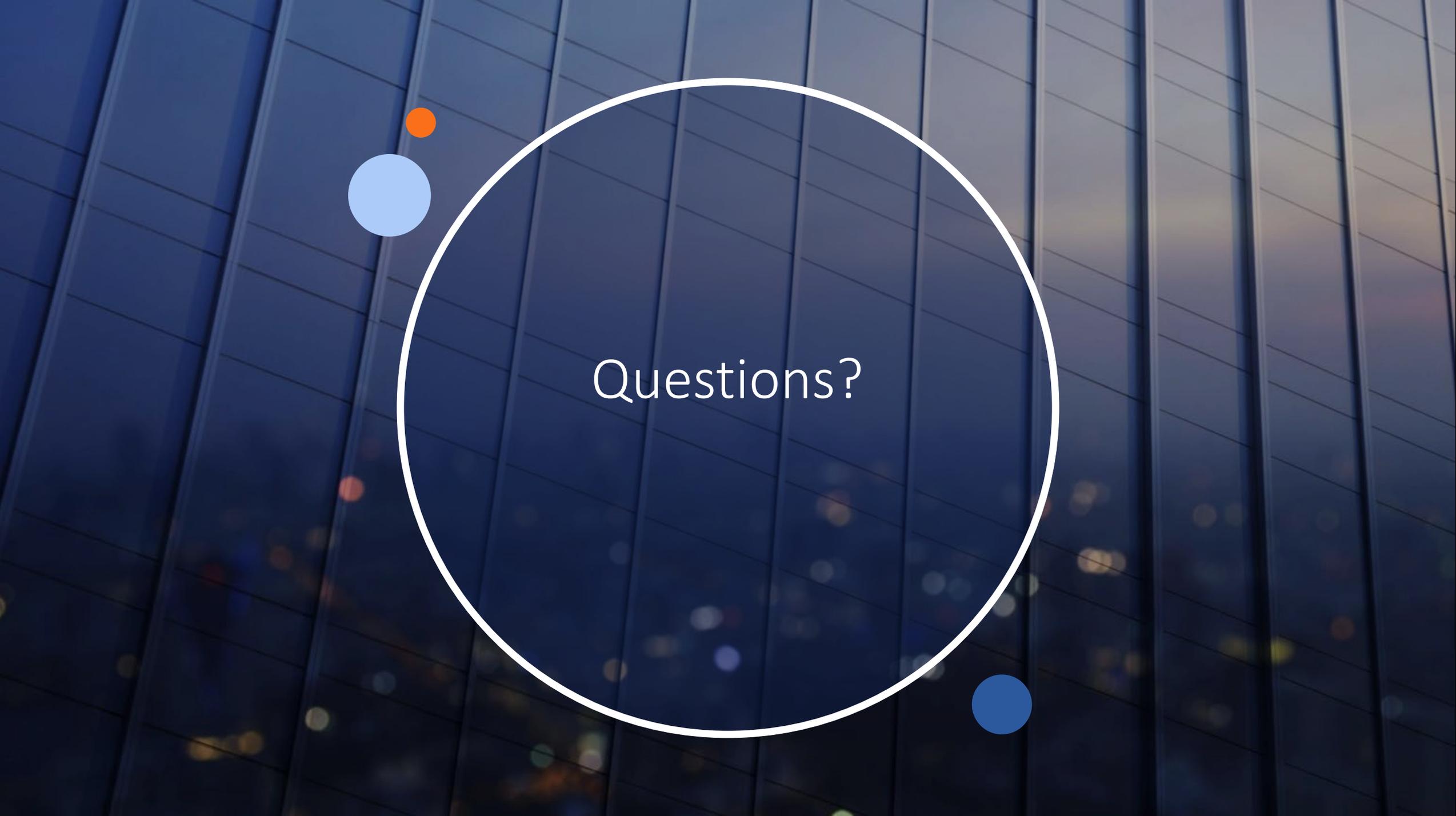
May 15<sup>th</sup> 2025

June 2025

February 2026

Risks/Factors to Monitor:

- Tariffs
- Stock Market Fluctuations
- Effects of Southern CA Wildfires
- Summer 2025 Enrollment
- Changes in Federal Policies



Questions?

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget**

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2025-2026		Estimated Ending Fund Balance
			Budgeted Income	Budgeted Expenditures	
<b>General Funds</b>					
11	General Fund - Unrestricted	\$ 18,578,861	\$ 69,066,309	\$ 70,012,110	\$ 17,633,060
12	General Fund - Restricted	-	34,884,686	34,884,686	-
<b>Debt Service Funds</b>					
23	2002 General Obligation Bond Interest & Redemption Fund	15,435,892	2,640,313	2,254,014	15,822,191
24	Lease Revenue Bond Interest & Redemption Fund	42,606	792,066	782,064	52,608
25	2016 General Obligation Bond Interest & Redemption Fund	6,006,481	7,055,194	6,060,340	7,001,335
<b>Special Revenue Funds</b>					
34	Revenue Fund	1,058,650	4,106,240	3,987,298	1,177,592
36	Auxiliary Fund	1,823,352	1,524,692	1,687,504	1,660,540
37	Parking Improvement Fund	1,336,842	35,159	43,103	1,328,898
<b>Capital Projects Funds</b>					
41	Capital Outlay Projects Fund	7,893,515	2,616,506	5,275,000	5,235,021
43	2016 General Obligation Bond Project Fund	51,399,148	11,211,242	17,767,401	44,842,989
<b>Internal Service Funds</b>					
61	Self Insurance Fund	108,105	800,000	846,431	61,674
<b>Trust Funds</b>					
71	Associated Students	305,575	25,785	28,100	303,260
72	Student Rep Fee	36,838	15,465	-	52,303
74	Student Financial Aid Fund	-	33,069,369	33,069,369	-
75	Scholarship and Loan Fund	451,880	775,000	575,000	651,880
77	Shasta College Trustees' Scholarship Fund	4,589,154	585,000	275,000	4,899,154
78	Student Clubs	177,964	85,000	85,000	177,964
79	PARS Trust	11,281,186	1,000,000	35,000	12,246,186
<b>Totals 2025-2026 Tentative Budget</b>		<b>\$ 120,526,049</b>	<b>\$ 170,288,026</b>	<b>\$ 177,667,420</b>	<b>\$ 113,146,655</b>

# Shasta-Tehama-Trinity Joint Community College District 2025-2026

## Tentative Budget General Fund - Unrestricted

Fund 11

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
<b>Beginning Fund Balance-Undesignated</b>	\$ 11,784,566	\$ 16,147,055	\$ 18,316,617	\$ 18,316,617	\$ 18,578,861
<b>Estimated Beginning Balance 7/1/25</b>					
<b>INCOME</b>					
Federal Income					
Forest Reserve Fund	\$ 43,827	\$ 45,090	\$ 50,264	\$ 50,264	\$ -
Miscellaneous (Federal Projects)	-	-	-	-	-
<b>Total Federal Income</b>	<b>\$ 43,827</b>	<b>\$ 45,090</b>	<b>\$ 50,264</b>	<b>\$ 50,264</b>	<b>\$ -</b>
State Income					
State Apportionment	\$ 30,315,694	\$ 32,155,489	\$ 26,837,596	\$ 27,855,710	\$ 28,304,832
PY Apportionment Adjustment	480,575	1,176,522	-	1,162,474	-
Educational Protection Act	3,602,500	5,608,415	8,500,000	7,160,704	7,500,000
Full time Faculty	996,646	996,646	996,646	996,646	996,646
Part-time Faculty	225,871	217,890	223,563	223,563	230,000
Part-time Faculty Office Hours	14,147	154,264	55,000	55,000	55,000
Home Owners Exemption - All Counties	205,830	208,799	236,063	222,475	232,821
Timber Tax Receipts	39,027	87,302	44,758	97,629	97,346
Lottery	1,722,814	1,704,173	1,800,000	1,800,000	1,800,000
Mandated Cost Block Grant	231,114	246,806	237,528	237,528	230,000
Miscellaneous (State Projects)	79,357	237,770	120,000	160,000	170,000
<b>Total State Income</b>	<b>\$ 37,913,575</b>	<b>\$ 42,794,076</b>	<b>\$ 39,051,154</b>	<b>\$ 39,971,728</b>	<b>\$ 39,616,645</b>
Local Income					
Property Taxes	\$ 22,136,001	\$ 22,755,497	\$ 25,387,873	\$ 24,245,983	\$ 25,373,427
Contract Education	23,698	94,465	80,000	260,554	337,875
Sales	32,977	27,326	30,000	21,887	20,000
Rentals and Leases (Facilities)	76,456	70,925	35,000	75,565	80,000
Interest	392,777	716,924	684,290	763,883	799,402
Community Education	185,455	158,855	170,000	203,005	170,000
Enrollment Fees	1,245,998	1,209,880	1,448,850	1,558,892	1,448,500
Non-Resident Tuition	724,509	683,045	760,000	748,587	750,000
Student Fees and Charges	290,774	343,188	347,300	294,826	386,660
Miscellaneous Local Income	126,687	124,261	79,300	45,476	83,800
<b>Total Local Income</b>	<b>\$ 25,235,332</b>	<b>\$ 26,184,366</b>	<b>\$ 29,022,613</b>	<b>\$ 28,218,658</b>	<b>\$ 29,449,664</b>
Other Financing Sources					
Interfund Transfers In	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Other Income	57	12,492	5,000	-	-
<b>Total Other Financing Sources</b>	<b>\$ 57</b>	<b>\$ 12,492</b>	<b>\$ 505,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 63,192,791</b>	<b>\$ 69,036,024</b>	<b>\$ 68,629,031</b>	<b>\$ 68,240,650</b>	<b>\$ 69,066,309</b>

# Shasta-Tehama-Trinity Joint Community College District 2025-2026

## Tentative Budget General Fund - Unrestricted

Fund 11

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
<b>EXPENDITURES</b>					
<b>Academic Salaries</b>					
Instructional Contract	\$ 11,169,722	\$ 12,301,255	\$ 13,182,748	\$ 12,945,022	\$ 14,052,029
Non Instructional Contract	1,369,580	1,453,082	1,469,240	1,249,150	1,456,582
Academic Administrators	2,664,480	2,915,933	2,778,909	2,883,562	2,945,789
Instructional Hourly	5,331,125	6,234,438	6,161,000	6,527,460	6,250,000
Non Instructional Hourly	330,241	503,097	389,707	340,066	419,897
<b>Total Academic Salaries</b>	<b>\$ 20,865,148</b>	<b>\$ 23,407,805</b>	<b>\$ 23,981,604</b>	<b>\$ 23,945,260</b>	<b>\$ 25,124,297</b>
<b>Classified Salaries</b>					
Non Instructional Contract	\$ 6,714,589	\$ 7,842,375	\$ 8,569,886	\$ 8,066,764	\$ 9,156,827
Instructional Aides Contract	872,224	981,426	1,028,375	944,856	979,210
Classified Management/Supervisory/Confidential	3,244,977	4,358,805	4,407,081	4,190,818	4,623,714
Non Instructional Hourly	770,860	881,153	779,338	841,670	959,631
Instructional Aides Hourly	369,168	633,604	494,350	618,806	530,640
Students Hourly	375,622	494,636	767,925	594,270	707,195
<b>Total Classified Salaries</b>	<b>\$ 12,347,440</b>	<b>\$ 15,191,999</b>	<b>\$ 16,046,955</b>	<b>\$ 15,257,184</b>	<b>\$ 16,957,217</b>
<b>Employee Benefits</b>					
STRS - State Teachers Retirement	\$ 3,214,626	\$ 3,587,546	\$ 4,292,841	\$ 3,850,980	\$ 4,465,265
PERS - Public Employees Retirement	3,125,489	3,795,692	4,180,850	3,954,480	4,410,461
Social Security & Medicare	1,338,841	1,548,926	1,609,951	1,577,036	1,715,678
Medical/Dental/Vision/Life Insurance	3,192,028	3,333,719	4,413,645	3,941,738	4,588,111
Unemployment Insurance	(223,954)	37,991	109,951	38,848	41,374
Workers Compensation Insurance	531,348	652,263	694,259	661,188	736,759
Retirees Health Benefits	3,913,164	2,724,101	2,500,000	2,500,000	1,775,000
<b>Total Employee Benefits</b>	<b>\$ 15,091,542</b>	<b>\$ 15,680,238</b>	<b>\$ 17,801,497</b>	<b>\$ 16,524,270</b>	<b>\$ 17,732,648</b>
<b>Supplies</b>					
Instructional	\$ 32,432	\$ 222,868	\$ 452,313	\$ 362,900	\$ 520,048
Non-Instructional	910,168	1,061,896	1,214,040	1,078,265	1,398,253
<b>Total Supplies</b>	<b>\$ 942,600</b>	<b>\$ 1,284,764</b>	<b>\$ 1,666,353</b>	<b>\$ 1,441,165</b>	<b>\$ 1,918,301</b>
<b>Other Operating Expenses</b>					
Dues and Memberships	\$ 162,972	\$ 147,847	\$ 193,999	\$ 175,900	\$ 201,376
Insurance	126,372	150,575	159,715	153,946	160,546
Legal and Professional Services	347,306	301,045	337,500	282,460	415,000
Election	83,335	-	150,000	80,000	5,000
Postage	89,209	106,057	131,600	62,852	121,570
Staff Development, Travel, and Conference	185,154	270,103	463,715	252,998	499,844
Building and Equipment Rental/Leases	289,297	172,801	292,029	267,611	311,529
Personal/Consultant Services	124,422	238,376	541,460	488,893	449,600
Repairs	230,247	282,475	515,740	408,481	506,290
Utilities/Electricity/Gas/Water/Waste/Telephone	1,687,882	1,996,742	1,475,415	2,188,788	2,131,390
Service Fees/Other Charges	1,476,593	1,589,947	2,290,110	1,366,343	2,123,039

# Shasta-Tehama-Trinity Joint Community College District 2025-2026

## Tentative Budget General Fund - Unrestricted

Fund 11

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
Software Licenses	1,272,646	1,369,869	1,432,176	1,379,040	1,616,315
Advertising, Printing, and Misc. Operating	441,072	785,752	615,870	350,976	630,585
Field Trips (Classroom Related, Athletics)	305,102	468,354	466,514	434,188	478,397
Operating Backcharges	(197,212)	(386,836)	(320,000)	(360,000)	(370,000)
<b>Total Other Operating Expenses</b>	<b>\$ 6,624,397</b>	<b>\$ 7,493,107</b>	<b>\$ 8,745,843</b>	<b>\$ 7,532,476</b>	<b>\$ 9,280,481</b>
<b>Capital Outlay</b>					
Site Development	\$ 25,694	\$ -	\$ -	\$ -	\$ -
Building Improvement	-	17,237	-	-	-
Library Books	-	-	-	2,829	-
Equipment	567,798	1,230,179	938,876	695,924	915,031
<b>Total Capital Outlay</b>	<b>\$ 593,492</b>	<b>\$ 1,247,416</b>	<b>\$ 938,876</b>	<b>\$ 698,753</b>	<b>\$ 915,031</b>
<b>Other Outgo</b>					
Interfund Transfers (Debt Service)	\$ 419,277	\$ 422,252	\$ 427,725	\$ 427,725	\$ 430,135
Interfund Transfers (Other Funds)	1,832,600	2,067,244	2,550,000	2,150,000	950,000
Transfer to PARS Trust	-	-	-	-	-
Student Aid	6,625	4,649	3,200	1,573	3,000
Debt Principal and Interest	107,181	66,988	-	-	-
<b>Total Other Outgo</b>	<b>\$ 2,365,683</b>	<b>\$ 2,561,133</b>	<b>\$ 2,980,925</b>	<b>\$ 2,579,298</b>	<b>\$ 1,383,135</b>
<b>Total Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 72,162,053</b>	<b>\$ 67,978,406</b>	<b>\$ 73,311,110</b>
<b>Discount Factor @ 4.5% (see Note below)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,247,292)</b>	<b>\$ -</b>	<b>\$ (3,299,000)</b>
<b>Projected Expenditures</b>	<b>\$ 58,830,302</b>	<b>\$ 66,866,462</b>	<b>\$ 68,914,760</b>	<b>\$ 67,978,406</b>	<b>\$ 70,012,110</b>
<b>Net Income/(Loss)</b>	<b>\$ 4,362,489</b>	<b>\$ 2,169,562</b>	<b>\$ (285,729)</b>	<b>\$ 262,244</b>	<b>\$ (945,801)</b>
<b>Ending Fund Balance</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,030,888</b>	<b>\$ 18,578,861</b>	<b>\$ 17,633,060</b>
	27.4%	27.4%	26.2%	27.3%	25.2%

**Note**

Budgets are created using conservative estimates which will tend to overestimate expenses. A "discount factor" using the past 5 year actual to budget is being used to provide a more realistic estimate for expenses and the ending fund balance.

FUND BALANCE					
17% of Fund 11 Expense - Minimum Requirement	10,001,151	11,367,299	11,715,509	11,556,329	11,902,059
17% of Fund 12 Expense - Minimum Requirement	5,687,251	5,687,251	6,401,017	5,906,018	5,930,397
Reserve for Economic Uncertainty	458,653	1,262,068	(85,638)	1,116,515	(199,395)
<b>Unrestricted Fund Balance Total</b>	<b>16,147,055</b>	<b>18,316,617</b>	<b>18,030,888</b>	<b>18,578,861</b>	<b>17,633,060</b>

	22/23 Actuals	23/24 Actuals	24/25 Budget	24/25 Estimated Actuals	25/26 Proposed Budget
<b>SCFF</b>	58,453,358	63,258,596	65,500,000	62,820,461	64,346,998
Deficit Factor 1.5%	(584,534)	(632,586)	(2,620,000)	(1,256,409)	(965,205)
Full Time Faculty Hiring	(419,365)	(453,837)	(453,837)	(453,837)	(453,837)
EPA	(3,602,500)	(5,779,403)	(8,500,000)	(7,160,704)	(7,500,000)
Prop Tax	(22,136,001)	(22,755,497)	(25,387,873)	(24,245,983)	(25,373,427)
HO & Timber Tax	(244,857)	(296,101)	(280,821)	(320,104)	(330,167)
Enrollment fees collected @ 98%	(1,221,078)	(1,185,682)	(1,419,873)	(1,527,714)	(1,419,530)
General Apportionment	30,245,023	32,155,490	26,837,596	27,855,710	28,304,832

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026**

**Tentative Budget**

**General Fund - Unrestricted SUMMARY**

Fund 11

	<b>2022-2023 Actuals</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Adopted Budget</b>	<b>2024-2025 Estimated Actuals</b>	<b>2025-2026 Tentative Budget</b>
<b>Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/25</b>	<b>\$ 11,784,566</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,316,617</b>	<b>\$ 18,578,861</b>
Total Federal Income	\$ 43,827	\$ 45,090	\$ 50,264	\$ 50,264	\$ -
Total State Income	\$ 37,913,575	\$ 42,794,076	\$ 39,051,154	\$ 39,971,728	\$ 39,616,645
Total Local Income	\$ 25,235,332	\$ 26,184,366	\$ 29,022,613	\$ 28,218,658	\$ 29,449,664
Total Other Financing Sources	\$ 57	\$ 12,492	\$ 505,000	\$ -	\$ -
<b>Total Income</b>	<b>\$ 63,192,791</b>	<b>\$ 69,036,024</b>	<b>\$ 68,629,031</b>	<b>\$ 68,240,650</b>	<b>\$ 69,066,309</b>
Total Academic Salaries	\$ 20,865,148	\$ 23,407,805	\$ 23,981,604	\$ 23,945,260	\$ 25,124,297
Total Classified Salaries	\$ 12,347,440	\$ 15,191,999	\$ 16,046,955	\$ 15,257,184	\$ 16,957,217
Total Employee Benefits	\$ 15,091,542	\$ 15,680,238	\$ 17,801,497	\$ 16,524,270	\$ 17,732,648
Total Supplies	\$ 942,600	\$ 1,284,764	\$ 1,666,353	\$ 1,441,165	\$ 1,918,301
Total Other Operating Expenses	\$ 6,624,397	\$ 7,493,107	\$ 8,745,843	\$ 7,532,476	\$ 9,280,481
Total Capital Outlay	\$ 593,492	\$ 1,247,416	\$ 938,876	\$ 698,753	\$ 915,031
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<b>Net Income/(Loss)</b>	<b>\$ 4,362,489</b>	<b>\$ 2,169,562</b>	<b>\$ (285,729)</b>	<b>\$ 262,244</b>	<b>\$ (945,801)</b>
<b>Ending Fund Balance</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,030,888</b>	<b>\$ 18,578,861</b>	<b>\$ 17,633,060</b>
	27.4%	27.4%	26.2%	27.3%	25.2%

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
General Fund - Restricted**

Fund 12	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
College To Career	\$ 449,109	\$ 409,109	\$ 414,729
College Work Study Program	300,284	313,158	300,284
Office on Violence Against Women	45,975	65,771	-
TANF	57,673	57,673	63,173
TRIO/SSS	431,615	306,997	338,991
TRIO/Talent Search	263,853	276,322	444,717
TRIO/Upward Bound	608,224	592,691	671,780
VTEA	449,496	435,178	404,002
Miscellaneous Federal Grants	930,430	851,287	1,515,370
<b>Total Federal Income</b>	<b>3,536,659</b>	<b>3,308,186</b>	<b>4,153,046</b>
State Income			
California College Grants (BOG)	\$ 94,990	\$ 94,990	\$ 96,372
California College Promise	176,413	176,413	178,975
Adult Ed Block Grant - AEBG	574,999	502,061	541,352
Board Financial Assistance	355,534	355,534	351,897
CalWORKs	641,438	472,168	469,692
CARE Program	342,129	292,673	251,370
Basic Needs	459,713	407,899	398,008
EOPS	1,559,607	1,551,344	1,568,528
EWD Grants	2,836,754	2,240,190	2,450,812
Forest Health/Cal Fire	858,185	1,373,331	-
Foster Parent Training	129,836	130,235	173,058
Guided Pathways	57,815	40,135	70,811
Innovation Award	1,384,907	1,008,406	1,105,043
Lottery	714,523	462,023	733,021
NEXTUP, formerly CAFYES	690,015	507,927	571,716
Nursing Grants	214,071	137,851	160,023
PACE, formerly DSPS	1,315,230	1,188,501	1,258,879
Strong Workforce Program	4,585,060	4,114,278	3,142,189
Student Equity and Achievement Program	2,960,577	2,961,386	3,000,503
Mental Health Support	187,582	245,946	274,676
Technology Grants	630,000	451,315	430,000
K-16 Collaborative Grant	3,451,462	3,520,425	4,368,216
Veterans Resource	140,208	180,177	141,144
Miscellaneous State Grants	7,004,807	6,657,383	6,539,391
<b>Total State Income</b>	<b>31,365,855</b>	<b>29,072,591</b>	<b>28,275,676</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2025-2026**  
**Tentative Budget**  
**General Fund - Restricted**

Fund 12	2024-2025 Adopted Budget	2024-2025 Estimated Actuals	2025-2026 Tentative Budget
Local Income			
Health Services Fees	\$ 403,820	\$ 399,752	\$ 398,944
Parking Services Fees	275,000	150,089	250,000
Step-Up	429,747	420,503	220,368
Foundation	481,384	255,760	452,196
Miscellaneous Local Grants	266,118	239,943	240,000
Total Local Income	1,856,069	1,466,047	1,561,508
Other Financing Sources			
Adult Ed Consortium-Member	\$ 894,456	\$ 894,456	\$ 894,456
Total Other Financing Sources	\$ 894,456	\$ 894,456	\$ 894,456
<b>Total Income</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
<b>EXPENDITURES</b>			
Academic Salaries			
Instructional Contract	\$ 794,519	\$ 900,404	\$ 798,717
Non Instructional Contract	2,301,731	2,296,004	2,319,384
Academic Administrators	1,379,402	1,346,174	1,373,938
Instructional Hourly	130,000	129,362	125,251
Non Instructional Hourly	878,500	820,654	856,394
Total Academic Salaries	\$ 5,484,152	\$ 5,492,598	\$ 5,473,684
Classified Salaries			
Non Instructional Contract	\$ 3,895,970	\$ 3,406,936	\$ 3,660,782
Instructional Contract	180,440	178,494	186,190
Classified Management	5,090,379	4,880,626	5,144,124
Non Instructional Hourly	541,728	415,898	440,619
Instructional Aides Hourly	133,200	138,824	122,820
Students Hourly	517,599	383,978	503,404
Total Classified Salaries	\$ 10,359,316	\$ 9,404,756	\$ 10,057,939
Employee Benefits			
STRS - State Teachers Retirement	\$ 922,005	\$ 876,762	\$ 911,516
PERS - Public Employees Retirement	2,620,730	2,519,274	2,559,691
Social Security & Medicare	932,591	786,270	911,561
Medical/Dental/Vision/Life Insurance	2,083,998	1,756,610	1,996,807
Unemployment Insurance	14,484	14,456	15,028
Workers Compensation Insurance	275,966	258,970	271,938
Retirees Health Benefits	263,346	240,778	250,746
Total Employee Benefits	\$ 7,113,120	\$ 6,453,120	\$ 6,917,287
Supplies			
Instructional	\$ 635,890	\$ 430,660	\$ 399,289
Non-Instructional	949,104	662,961	659,498
Total Supplies	\$ 1,584,994	\$ 1,093,621	\$ 1,058,787

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
General Fund - Restricted**

Fund 12	<b>2024-2025 Adopted Budget</b>	<b>2024-2025 Estimated Actuals</b>	<b>2025-2026 Tentative Budget</b>
Other Operating Expenses			
Building and Copier Leases	\$ 381,590	\$ 287,768	\$ 326,640
Personal/Consultant Services	2,717,157	2,672,396	2,618,270
Service Fees/Other Charges	2,300,447	1,890,085	1,685,544
Software License	1,192,902	890,548	723,031
Travel	742,615	420,343	951,014
Advertising, Printing, and Miscellaneous Operating	460,671	211,211	447,953
Field Trips	224,875	184,509	266,618
Total Other Operating Expenses	\$ 8,020,257	\$ 6,556,860	\$ 7,019,070
Capital Outlay			
Buildings/Site Improvements	\$ 235,000	\$ 80,791	\$ 235,000
Library Books	112,678	102,495	103,000
Equipment	1,964,370	2,980,958	1,511,572
Total Capital Outlay	\$ 2,312,048	\$ 3,164,244	\$ 1,849,572
Other Outgo			
Interfund Transfers	\$ -	\$ -	\$ -
AEBG Fiscal Agent Transfers	894,456	894,456	894,456
Student Aid-Grant	15,000	11,002	-
Student Aid-Reimbursement, other	1,869,696	1,670,623	1,613,891
Total Other Outgo	\$ 2,779,152	\$ 2,576,081	\$ 2,508,347
<b>Total Expenditures, Capital Outlay &amp; Other Outgo</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Shasta-Tehama-Trinity Joint Community College District 2025-2026

## Tentative Budget General Fund - Restricted SUMMARY

	<b>2024-2025 Adopted Budget</b>	<b>2024-2025 Estimated Actuals</b>	<b>2025-2026 Tentative Budget</b>
Total Federal Income	\$ 3,536,659	\$ 3,308,186	\$ 4,153,046
Total State Income	\$ 31,365,855	\$ 29,072,591	\$ 28,275,676
Total Local Income	\$ 1,856,069	\$ 1,466,047	\$ 1,561,508
Total Other Financing Sources	\$ 894,456	\$ 894,456	\$ 894,456
<b>Total Income</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
Total Academic Salaries	\$ 5,484,152	\$ 5,492,598	\$ 5,473,684
Total Classified Salaries	\$ 10,359,316	\$ 9,404,756	\$ 10,057,939
Total Employee Benefits	\$ 7,113,120	\$ 6,453,120	\$ 6,917,287
Total Supplies	\$ 1,584,994	\$ 1,093,621	\$ 1,058,787
Total Other Operating Expenses	\$ 8,020,257	\$ 6,556,860	\$ 7,019,070
Total Capital Outlay	\$ 2,312,048	\$ 3,164,244	\$ 1,849,572
Total Other Outgo	\$ 2,779,152	\$ 2,576,081	\$ 2,508,347
<b>Total Expenditures</b>	<b>\$ 37,653,039</b>	<b>\$ 34,741,280</b>	<b>\$ 34,884,686</b>
<b>Net Income/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Lease Revenue Bond Interest and Redemption**

Fund 24

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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<b>Beginning Fund Balance</b>	\$	<b>33,049</b>	\$	<b>42,606</b>
<b>INCOME</b>				
Interest	\$	9,557	\$	10,002
Proceeds from Refinancing		-		-
Transfer from General Fund		427,725		430,135
Transfer from Capital Outlay Fund				
Transfer from Revenue Fund		311,073		312,826
Transfer from Parking Fund		38,884		39,103
<b>Total Income</b>	<b>\$</b>	<b>787,239</b>	<b>\$</b>	<b>792,066</b>

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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<b>EXPENDITURES</b>				
Debt Principal Reduction	\$	685,000	\$	705,000
Debt Interest Reduction		92,682		77,064
Bond Issuance Cost		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>777,682</b>	<b>\$</b>	<b>782,064</b>
<b>Net Income/(Loss)</b>	<b>\$</b>	<b>9,557</b>	<b>\$</b>	<b>10,002</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>42,606</b>	<b>\$</b>	<b>52,608</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
2016 General Obligation Bond Interest and Redemption**

Fund 25

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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<b>Beginning Fund Balance</b>	\$ 5,236,004	\$ 6,006,481
<b>INCOME</b>		
Interest	\$ 80,115	\$ 83,839
Taxes	6,644,375	6,971,355
Bond Proceeds	-	-
Bond Premium	-	-
<b>Total Income</b>	<b>\$ 6,724,490</b>	<b>\$ 7,055,194</b>

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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<b>EXPENDITURES</b>		
Debt Principal Reduction	\$ 1,100,000	\$ 1,255,000
Debt Interest Reduction	4,848,938	4,800,340
Debt Issuance Cost	3,675	-
Service Fees	1,400	5,000
<b>Total Expenditures</b>	<b>\$ 5,954,013</b>	<b>\$ 6,060,340</b>
<b>Net Income/(Loss)</b>	<b>\$ 770,477</b>	<b>\$ 994,854</b>
<b>Ending Fund Balance</b>	<b>\$ 6,006,481</b>	<b>\$ 7,001,335</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Revenue Fund**

Fund 34

	<b>2024-2025 Estimated Actual</b>	<b>2025-2026 Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,020,312</b>	<b>\$ 1,058,650</b>
<b>INCOME</b>		
Food Service	\$ 1,056,355	\$ 1,240,700
Use of Facilities	1,284,908	1,534,908
Starbucks	279,405	373,400
Dormitory Rentals/Other Fees	541,000	531,500
Campus Center Fees	285,841	310,000
Bookstore Commissions	70,000	75,000
Bistro	14,000	15,000
Interest	24,589	25,732
<b>Total Income</b>	<b>\$ 3,556,098</b>	<b>\$ 4,106,240</b>
<b>EXPENDITURES</b>		
Salaries	\$ 1,169,304	\$ 1,484,523
Fringe Benefits	454,423	540,376
Supplies	540,471	741,500
Utilities	135,574	206,860
Other Operating Expenses	91,540	197,213
Building	-	6,000
Equipment	65,375	98,000
Transfer to Capital Outlay	750,000	400,000
Principal and Interest on Debt (Energy Loan)	-	-
Transfer to Interest and Redemption Fund	311,073	312,826
<b>Total Expenditures</b>	<b>\$ 3,517,760</b>	<b>\$ 3,987,298</b>
<b>Net Income/(Loss)</b>	<b>\$ 38,338</b>	<b>\$ 118,942</b>
<b>Ending Fund Balance</b>	<b>\$ 1,058,650</b>	<b>\$ 1,177,592</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Auxiliary Fund**

Fund 36

	<b>2024-2025</b>	<b>2025-2026</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,434,068</b>	<b>\$ 1,823,352</b>
<b>INCOME</b>		
Local Income	\$ 1,175,983	\$ 1,324,692
Incoming Transfers	350,000	200,000
<b>Total Income</b>	<b>\$ 1,525,983</b>	<b>\$ 1,524,692</b>
<b>EXPENDITURES</b>		
Salaries	\$ 352,319	\$ 417,778
Benefits	81,585	98,044
Supplies	63,936	183,271
Other Operating Expenses	539,146	693,989
Equipment/Other Capital	99,713	289,422
Student Aid and Awards	-	5,000
<b>Total Expenditures</b>	<b>\$ 1,136,699</b>	<b>\$ 1,687,504</b>
<b>Net Income/(Loss)</b>	<b>\$ 389,284</b>	<b>\$ (162,812)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,823,352</b>	<b>\$ 1,660,540</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Parking Improvement Fund**

Fund 37	2024-2025 Estimated Actual	2025-2026 Tentative Budget
<b>Beginning Fund Balance</b>	\$ 1,390,898	\$ 1,336,842
<b>INCOME</b>		
Interest	\$ 33,597	\$ 35,159
Transfer from Unrestricted Fund	-	-
Transfer from Restricted Fund	-	-
<b>Total Income</b>	<b>\$ 33,597</b>	<b>\$ 35,159</b>
<b>EXPENDITURES</b>		
Repairs and Operating Expenses	\$ 48,769	\$ 4,000
Site Improvement	-	-
Transfer to Interest and Redemption Fund	38,884	39,103
<b>Total Expenditures</b>	<b>\$ 87,653</b>	<b>\$ 43,103</b>
<b>Net Income/(Loss)</b>	<b>\$ (54,056)</b>	<b>\$ (7,944)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,336,842</b>	<b>\$ 1,328,898</b>



**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
2016 General Obligation Bond Project Fund**

Fund 43

	<b>2024-2025 Estimated Actual</b>	<b>2025-2026 Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 56,019,011</b>	<b>\$ 51,399,148</b>
<b>INCOME</b>		
Interest	\$ 1,157,422	\$ 1,211,242
State Reimbursement-Bond Projects	10,140,816	10,000,000
Transfer from Capital Outlay	-	-
Bond Proceeds- Series D	-	-
<b>Total Income</b>	<b>\$ 11,298,238</b>	<b>\$ 11,211,242</b>

	<b>2024-2025 Estimated Actual</b>	<b>2025-2026 Tentative Budget</b>
<b>EXPENDITURES</b>		
Salaries	\$ 373,393	\$ 374,679
Fringe Benefits	179,858	176,622
Supplies	28,780	50,000
Operating	176,997	166,100
Bond Issuance Cost	-	-
Bond Projects	15,159,073	17,000,000
<b>Total Expenditures</b>	<b>\$ 15,918,101</b>	<b>\$ 17,767,401</b>
<b>Net Income/(Loss)</b>	<b>\$ (4,619,863)</b>	<b>\$ (6,556,159)</b>
<b>Ending Fund Balance</b>	<b>\$ 51,399,148</b>	<b>\$ 44,842,989</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Self Insurance Fund**

Fund 61	2024-2025 Estimated Actual	2025-2026 Tentative Budget
<b>Beginning Fund Balance</b>	\$ 4,879	\$ 108,105
<b>INCOME</b>		
Claim Reimbursements	\$ 36,252	\$ 50,000
Incoming Transfers	800,000	750,000
<b>Total Income</b>	<b>\$ 836,252</b>	<b>\$ 800,000</b>
<b>EXPENDITURES</b>		
Salaries	\$ 95,391	\$ 99,790
Benefits	43,327	46,641
Insurance	594,308	700,000
<b>Total Expenditures</b>	<b>\$ 733,026</b>	<b>\$ 846,431</b>
<b>Net Income/(Loss)</b>	<b>\$ 103,226</b>	<b>\$ (46,431)</b>
<b>Ending Fund Balance</b>	<b>\$ 108,105</b>	<b>\$ 61,674</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
Associated Students and Student Rep Fee Trusts**

Fund 71	2024-2025 Estimated Actual	2025-2026 Tentative Budget
<b>Beginning Fund Balance</b>	<b>\$ 290,859</b>	<b>\$ 305,575</b>
<b>INCOME</b>		
General	\$ 8,845	\$ 1,000
Activity Cards	15,000	16,000
Interest	8,395	8,785
Events	-	-
<b>Total Income</b>	<b>\$ 32,240</b>	<b>\$ 25,785</b>
<b>EXPENDITURES</b>		
Supplies	\$ 8,170	\$ 13,500
Operating Expenses	8,304	10,600
Equipment	1,050	2,000
Scholarships	-	2,000
<b>Total Expenditures</b>	<b>\$ 17,524</b>	<b>\$ 28,100</b>
<b>Net Income/(Loss)</b>	<b>\$ 14,716</b>	<b>\$ (2,315)</b>
<b>Ending Fund Balance</b>	<b>\$ 305,575</b>	<b>\$ 303,260</b>

Fund 72	2024-2025 Estimated Actual	2025-2026 Tentative Budget
<b>Beginning Fund Balance</b>	<b>\$ 22,894</b>	<b>\$ 36,838</b>
<b>INCOME</b>		
Student Rep Fee	\$ 13,500	\$ 15,000
Interest Income	444	465
<b>Total Income</b>	<b>\$ 13,944</b>	<b>\$ 15,465</b>
<b>EXPENDITURES</b>		
Operating Expenses	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Income/(Loss)</b>	<b>\$ 13,944</b>	<b>\$ 15,465</b>
<b>Ending Fund Balance</b>	<b>\$ 36,838</b>	<b>\$ 52,303</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2025-2026**  
**Tentative Budget**  
**Student Financial Aid Fund**

Fund 74

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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<b>Beginning Fund Balance</b>	\$	-	\$	-
<b>INCOME</b>				
<b>Federal</b>				
PELL Grants	\$	18,200,000	\$	18,500,000
NSL-Federal/Local		2,243,223		2,300,000
SEOG Grants		133,500		300,000
TANF		45,700		24,500
National Service Award		56,223		50,000
Bureau of Indian Affairs		28,722		25,000
Trio Grants		16,250		27,250
<b>State</b>				
Cal Grants	\$	3,492,086	\$	3,290,000
Student Success Completion Grant		6,112,134		6,500,000
CAFYES Grant		87,226		130,000
EOPS/CARE		688,430		540,000
Other State Grants/Awards		1,000,907		1,382,619
<b>Local</b>				
Other Local Grants/Awards	\$	5,000	\$	-
Transfer from General Fund		-		-
<b>Total Income</b>	<b>\$</b>	<b>32,109,401</b>	<b>\$</b>	<b>33,069,369</b>

2024-2025 Estimated Actual	2025-2026 Tentative Budget
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**EXPENDITURES**

<b>Federal</b>				
PELL Grants	\$	18,200,000	\$	18,500,000
NSL-Federal/Local		2,243,223		2,300,000
SEOG Grants		133,500		300,000
TANF		45,700		24,500
National Service Award		56,223		50,000
Bureau of Indian Affairs		28,722		25,000
Trio Grants		16,250		27,250
<b>State</b>				
Cal Grants	\$	3,492,086	\$	3,290,000
Student Success Completion Grant		6,112,134		6,500,000
CAFYES Grant		87,226		130,000
EOPS/CARE		688,430		540,000
Other State Grants/Awards		1,000,907		1,382,619
<b>Local</b>				
Other Local Grants/Awards	\$	5,000	\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>32,109,401</b>	<b>\$</b>	<b>33,069,369</b>
<b>Net Income/(Loss)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2025-2026**  
**Tentative Budget**  
**Scholarship and Loan Fund**

Fund 75

2024-2025	2025-2026
Estimated Actual	Tentative Budget

<b>Beginning Fund Balance</b>	\$	<b>236,139</b>	\$	<b>451,880</b>
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**INFLOW**

Inflow				
Donations	\$	511,014	\$	500,000
Transfer from Trustee Scholarship Fund		266,795		275,000
<b>Total Inflow</b>	<b>\$</b>	<b>777,809</b>	<b>\$</b>	<b>775,000</b>

2024-2025	2025-2026
Estimated Actual	Tentative Budget

**OUTGO**

Awards	\$	562,068	\$	575,000
<b>Total Outgo</b>	<b>\$</b>	<b>562,068</b>	<b>\$</b>	<b>575,000</b>
<b>Net Inflow/Outgo</b>	<b>\$</b>	<b>215,741</b>	<b>\$</b>	<b>200,000</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>451,880</b>	<b>\$</b>	<b>651,880</b>



**Shasta-Tehama-Trinity Joint Community College District**  
**2025-2026**  
**Tentative Budget**  
**Clubs - Funds Held in Trust**

Fund 78

	<b>2024-2025</b>	<b>2025-2026</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 172,249	\$ 177,964
<b>INFLOW</b>		
Club Activities	\$ 84,030	\$ 85,000
<b>Total Inflow</b>	<b>\$ 84,030</b>	<b>\$ 85,000</b>
<b>OUTGO</b>		
Supplies	\$ -	\$ -
Operating Expenses	78,315	85,000
Scholarships	-	-
<b>Total Outgo</b>	<b>\$ 78,315</b>	<b>\$ 85,000</b>
<b>Net Inflow/Outgo</b>	<b>\$ 5,715</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 177,964</b>	<b>\$ 177,964</b>

**Shasta-Tehama-Trinity Joint Community College District  
2025-2026  
Tentative Budget  
PARS Trust**

Fund 79	<b>2024-2025</b>	<b>2025-2026</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 10,561,186	\$ 11,281,186
<b>INFLOW</b>		
Transfer from general Invest - Gains/[Losses]	\$ - 750,000	\$ - 1,000,000
<b>Total Inflow</b>	<b>\$ 750,000</b>	<b>\$ 1,000,000</b>
<b>OUTGO</b>		
Service Fees PERS expense	\$ 30,000 -	\$ 35,000 -
<b>Total Outgo</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>
<b>Net Inflow/Outgo</b>	<b>\$ 720,000</b>	<b>\$ 965,000</b>
<b>Ending Fund Balance</b>	<b>\$ 11,281,186</b>	<b>\$ 12,246,186</b>