Shasta-Tehama-Trinity Joint Community College District

TENTATIVE BUDGET

2026-2027

Executive Summary

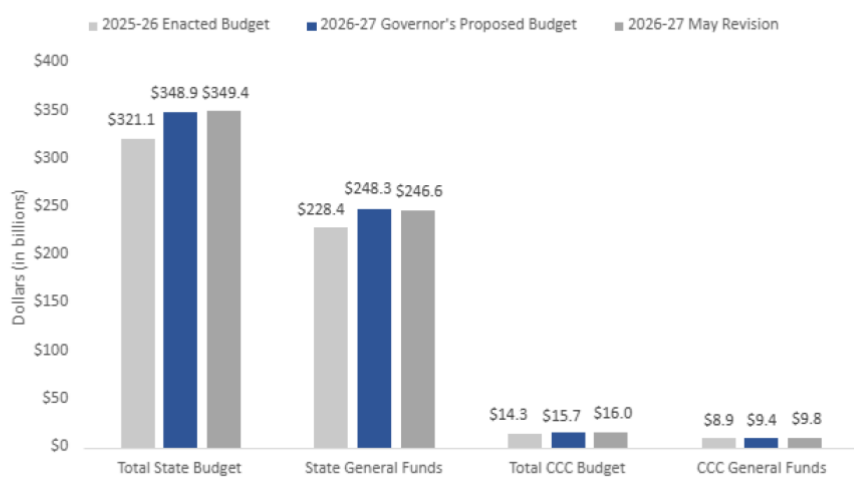
California Community Colleges are required to approve a Tentative Budget on or before the first day of July each year. This Tentative Budget is presented as a *temporary spending plan* from July 1st until the required *final budget* is approved on or before the 15th day of September.

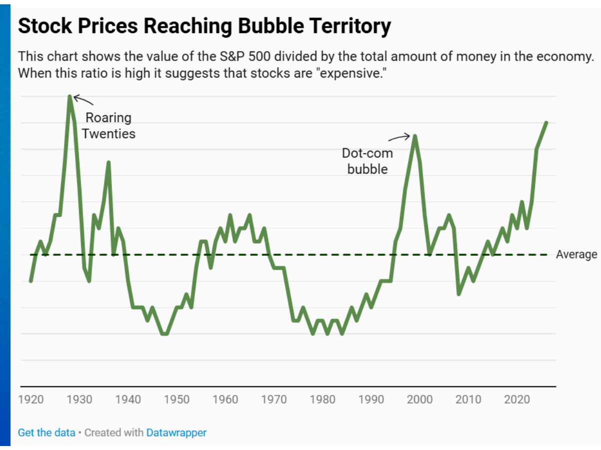
Federal and State Budget Lookback, Status and Impacts:

In the beginning of the 2025-2026 fiscal year there were many disruptions that caused uncertainty Nationally and within California. The Federal Budget signed into law on July 4th, 2025, held several risks to the California Community College system including proposed reductions/eliminations of federally funded student support programs, health care programs and food resource programs. All of which would have great impact on our students that rely on these programs to be successful. Luckily there was a lot of advocacy that fought to keep those programs intact thus far. To date, most are still at risk, but most specifically TRIO, SEOG and Federal Work Study. All listed programs that are at risk are being taken into consideration at the State level for support, in the event they are eliminated. At the end of September, there was a government shutdown due to congress failing to reach a final budget agreement by October 1st, 2025. This resulted in a prolonged federal government shutdown and created delays in services for federal student aid, airports and gaps in economic data. On February 28th, 2026, a conflict between the United States and Israel against Iran began which also has caused disruption to the economy mainly related to oil. Energy prices for oil have surged which has created inflation on gas prices, food, shipping, and consumer goods. The President's proposed budget for 2027 continues to include fiscal cuts to programs in California such as Medi-Cal, Cal Fresh as well as federal student aid programs (TRIO, Federal Work Study, and SEOG). While others do have changes, those programs are the ones that are being proposed to either eliminate in full or see a significant reduction. We should find out in late summer, early fall.

Meanwhile, in California the "Big Three Taxes" continued to exceed the 2025-2026 Enacted State Budget throughout the year. The Legislative Analyst's Office (LAO) suggests this is a one-time surplus due to spikes in personal income taxes from capital gains in the stock market, all pointed to technology (AI) investments. They caution that this surplus is one time, comparing it to the dot.com era. The May Revision was posted on May 14th, 2026, and the State is looking to be in a fiscally healthy status for the next two budget years. As of May, the "Big Three Taxes" continue to surpass the enacted budget with projections sitting at 8.8% or $349.4B higher than what was projected in Governor Newsom's proposed budget in January. For the 2026-2027 fiscal year this equates to 8% or $18B higher than the current year's General Fund spending.

Figure 1: May Revision for 2026-27 budget reflects increased revenues, most directed to reserves (dollars in billions).





As you can see in the graph above, the dot.com era looks similar to current years and the projections that the "Big 3 Revenues" will end up flatlining. The concern is that the State's budget has grown, so when it flatlines, the revenues may not exceed the expenses. The Governor was very clear they were not adding any new programs but focused on sustaining and growing what is already in place budget permitting.

Proposition 98 Minimum Guarantee (In Billions)								
2024-25			2025-26			2026-27		
Governor's Budget	May Revision	Difference	Governor's Budget	May Revision	Difference	Governor's Budget	May Revision	Difference
$123.8	$124.9	$1.1	$121.4	$125.1	$3.7	$125.5	$127.1	$1.6

Overall, the CCC's minimum guarantee (funded by Prop 98), was presented at $127.1B for 2026-2027. This represents an increase of $28B from 2024-2025 through the next fiscal year. This will pay for and resolve the deferrals and deficits for the current year. The May Revision places Prop 98 in Test 1, which means that the Guarantee is equal to 40% of the General Fund Revenues, in addition to local property tax revenues. Instead of the planned withdrawal from the Rainy-Day Fund in 2026-2027, the state will most likely have mandatory deposits. The projected balance after the three years will be $10.3B.

2026-2027 Governor's Proposed & May Revision Budget Update:

Governor Newsom's proposed 2026-2027 budget outlines a balanced two-year financial plan in the May Revision aimed at maintaining California's fiscal stability while investing in critical priorities.

<u>High level summary of the 2026-2027 May Revision:</u>

The May Revision included a total of $349.4 billion, with $246.6 billion allocated from the General Fund, $16 billion for CCC's, and $9.8 billion for CCC General funds. The budget reflects maintaining base funding stability, replenishing the Rainy-Day Fund, and continued investments in Vision 2030.

Here are some key highlights:

- The revision includes $438 million for 2.87% Statutory COLA and 1.44% Discretionary COLA which creates a SUPER COLA: 4.31%. The 1.44% Discretionary COLA is intended to fiscally support the implementation of AB65. The revision also includes 2.87% COLA for the following categorical programs: Adult Education, Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services (PACE), Apprenticeship, CalWORKs Student Services, Cooperative Agencies Resources for Education, and Mandates Block Grant.

- It also included 1% growth funding for 2025-2026 and .5% growth funding for 2026-2027.
- Block Grant increased from $100 million to $100.6 million, an increase of $607,000. This grant focuses on emphasizing skills-based learning, career pathways, and student equity. It can also be used to help students with food insecurities, housing, transportation, and other basic needs. This is a one-time grant that must be fully utilized by June 30th, 2030.
- Cal Grant increased by $31.5 million ongoing to support needs of eligible students.
- Middle Class Scholarship had a one time decrease of $90.5 million for the current year due to being overfunded.
- Workforce Pell implementation included an increase from the proposed budget of $664K one time to support the Commission to enable California to participate in the new federal workforce Pell grant program authorized under the House of Representatives (H.R.)1 of 2025.
- Deferred Maintenance continued to be included with $120.7 million one-time proposed.
- The current year deferral is planned to be resolved in the May Revision, with no deferrals projected in next fiscal year.

Overall, Governor Newsom's 2026-2027 May Revision as presented is fiscally stronger for TK-14 education than what was initially proposed in January. There is still uncertainty regarding outyears and fiscal resilience, but in the short term the State's budget is remaining dedicated to supporting higher education. Governor Newsom's budget aims to ensure California's strong economic future while resolving current fiscal challenges and maintaining essential services.

California Budget News Headlines:

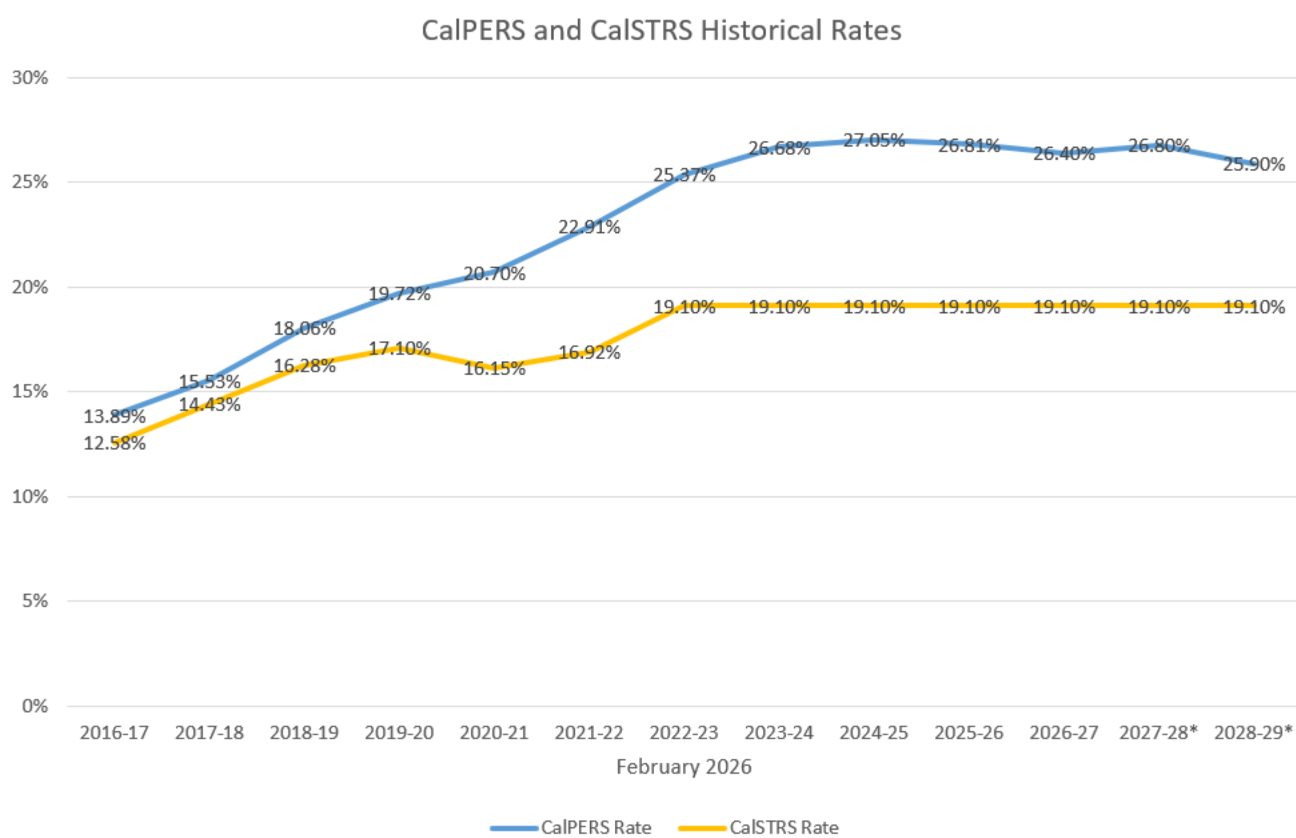
9/30/2025	Finance Bulletin Shows Mixed Economic Signals
10/3/2025	Federal Government Enters Partial Shutdown
10/16/2025	State Revenues Exceeding Expectations
10/23/2025	LAO California Faces $22 Billion Wall of Debt
10/31/2025	Federal Government Shutdown Enters Fifth Week
11/18/2025	Longest Government Shutdown in US History Ends
11/19/2025	CalPERS Employer Contribution Rate Estimates
11/19/2025	2026-2027 LAO Fiscal Outlook
12/9/2025	Minimum Wage Increases Effective January 1st 2026
12/17/2025	Prospects for a Super COLA
1/9/2026	Overview of the Governor's Proposal for 2026-2027 State Budget
2/6/2026	SSC Community College Financial Projection Dartboard 2026-2027
2/23/2026	Department of Finance Bulletin
2/20/2026	State Revenues Remain Strong

4/15/2026	CalPERS Approves 2026-2027 Employer Contribution Rates
4/30/2026	Statutory COLA for 2026-2027 is 2.87%
5/5/2026	President Trump Releases FY2027 Budget Proposal
5/13/2026	Rising Prices and Statutory COLA
5/14/2026	Joint Analysis: Governor's May Revision
5/19/2026	LAO Releases Comments on Governor's May Revision
Sources: State of California, ACBO, CO, ACCA, CC League of CA, School Services of California & CalMatters	

External Ongoing Fiscal Commitments/Liabilities:

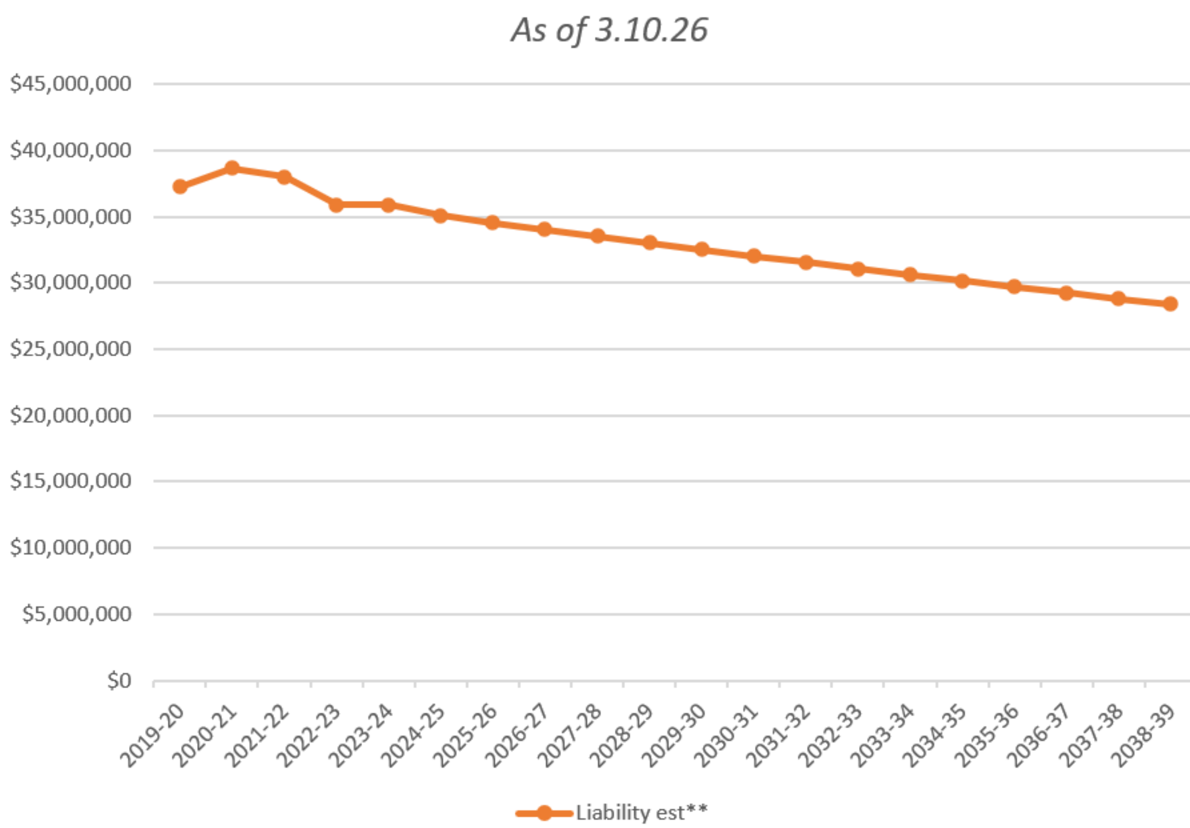
CalPERS and CalSTRS Employer Contribution Rates:

In 2022-2023 CalSTRS set the max increase limit to 19.1%. CalPERS employer contribution rate does not have a cap and has continued to rise. The CalPERS rates were projected to reach 28.2% by 2028-2029 as of January 2025. In April, the new CalPERS rates were adopted for the next fiscal year as well as a five-year projection. Last year was the first year that we saw a decline in rate for CalPERS. The stabilization of the rate seems to be holding with the most recent projections in April 2026.



Retiree Health Insurance:

This year was our full actuarial study for our retiree health insurance to determine our current and future total liability. Overall, our total net liability will begin to decrease starting in 2027 based on the full actuarial study. For fiscal year 2026-2027 we will continue to see a slight increase before the total net liability begins to slowly come down. However, each year it is important to continue to conduct studies as these numbers can change based on retirees and health insurance electives.



Medical Rate Increases:

Last year the District's medical rates increased by 4.5%, while other Community Colleges were faced with anywhere from 15-25% increases. This year we are hearing that the increase may be around 5-7% increase. We will get our final notice of increase in June 2026.

Proposed Technology Tax-California:

There is a proposed Technology Tax that was included in the May Revision that could have a fiscal impact on our technology purchases for anything, that is Software as a Service (SaaS). We will need to monitor and adjust accordingly as we learn more on this newly proposed tax.

Shasta College 2025-2026 Budget Update:

The 2025-2026 fiscal year has a direct impact on the 2026-2027 fiscal year, as it will determine the strength of our fund balance entering the new fiscal year. The 2025-2026 Final Budget was adopted in September of 2025 which was coming out of a few years of statewide temporary deficits and enacted deferrals. With the fiscal influx, community colleges still received a slight increase in overall funding from prior years. The Prop 98 reserve, Rainy Day Fund, was withdrawn and depleted to support the system. Here are some highlights:

- COLA was projected at 2.3% and did not change.
- Enrollment Growth: Enrollment Growth Support of $50 million did not change. Shasta College, may be able to tap into enrollment growth during the 2024-2025 year, and the growth is reflected in the 2025-2026 budget as a Prior Year Adjustment of $1.5M.
- Deferrals: The deferrals have been paid.
- Deficits: At Final Budget there was a 1.5% deficit factor applied as best practice. In February the deficit factor became 3.0364% which would have resulted in a reduction of about $2M. The May Revision shows promising funding to fully fund the SCFF. In June, the 3.0364% will be verified if it has been resolved.
- Discount Factor: 4.5% was applied at final adopted budget. Estimated actuals for 2025-2026 show that we will spend all of the 4.5% plus an estimated $1M in expenses as of June 1st 2026. That is partially due to increased spending on instructional aides and PT Faculty stipends. This has been adjusted and accounted for in the 2026-2027 Tentative Budget.
- Maximizing the Total Computational Revenue (TCR): For 2024-2025 enrollment reporting, maximizing the funding floor has remained aligned with the projected plan to report both summers and move to the new attendance accounting methodology. By maximizing the 2024-2025 enrollment reporting, this also secured a higher Apportionment Funding for 2025-2026 as this year we fell into stability funding by only reporting Fall and Spring enrollment data. Two actions the District took to maximize funding were reporting both summers in 2024-2025 and being early adopters of the Standardized Attendance Accounting Method (SAAM). Both of these actions had a positive impact on our TCR for 2024-2025 as we were able to move into Growth Funding and increased our revenue by $1.5M. Our ending TCR for 2024-2025 was $67.2M. That led our 2025-2026 apportionment to be $68.6M (Prior Year TCR plus current year COLA at 2.3%).
- The District received the full actuarial study for the Districts Total Net Liability for Retiree Healthcare Benefits and based on the study, the District will plan to make a withdraw of $1.225M as projected in the Final Budget. Those funds will come in as additional revenue to help offset the annual cost of the obligation.
- Due to the one-time prior year adjustment for apportionment funding and the one-time OPEB additional revenue, the net operating gain is estimated at $631,232 even with the 3.0364% deficit applied. With the deficit resolved, the ending estimate for 2025-2026 will be closer to a net gain of $2.7M. We anticipate at year end and final 2026-2027 there will be a recommendation to transfer any excess funds into Capital Outlay Fund 41.

Shasta College 2026-2027 Tentative Budget Summary:

This Tentative Budget was presented to Budget Committee three times during the spring 2026 semester and was recommended with full support to advance to College Council. It was presented to College Council on May 5th, 2026, and was unanimously recommended to move forward to the Board of Trustees. The District would like to thank the campus committees and budget managers involved in the budget development process for their time, effort, and participation in developing the tentative budget each year. Their role in understanding the budget process and maintaining the fiscal health of the District is appreciated and an essential part of District planning.

The District's Tentative Budget was developed with the following assumptions:

- COLA was 2.41% in the Governor's January Budget Proposal. Due to the timing of the May Revision and the Enacted budget, the 2026-2027 Tentative Budget includes the 2.41%COLA. The Final Budget will include whatever COLA is fully enacted into the State budget signed into law.
- A 4.5% discount factor is applied each year to account for people in positions that vacate and are left unpaid for months.
- A 1.5% deficit factor is applied as best practice.
- There are no assumptions of bargained fiscal impacts in the Tentative Budget.

The Tentative Budget projects a net operating loss of $1,087,906 in the Unrestricted General Fund (Fund 11). Although adopting a budget with an operating loss is not sustainable long term, the District expects the State budget to improve before final adoption in late June. The current 2025-2026 budget includes a 3.0364% deficit factor that directly affects fund balance, and the District anticipates that it will be resolved. Based on current State revenues and the economic outlook, the District also expects the 1.5% deficit factor assumed for next year to be resolved. This conservative approach helps avoid overcommitting resources. At the same time, the District is closely monitoring expenditures, as costs continue to rise and are approaching ongoing revenue levels. Key uncertainties include the proposed Super COLA, AB 65, federal and state policy or program changes with negative fiscal effects, inflation, the proposed technology tax, and enrollment trends. Because the District is focused on maximizing FTES, any enrollment changes could directly affect projected apportionment revenue.

The District believes this is a conservative approach as the State finalizes and adopts a budget. If the State's budget gets worse, there are several steps that can be implemented by the District to mitigate any reductions in operations and/or staffing. This includes one-time withdrawal from reserves (OPEB and PARS) and using the year to assess priorities of ongoing expenses. If the State's budget improves and more funding is available, the District will recommend transferring as excess reserves into Capital Outlay Fund 41 for upcoming large expenses related to capital construction, technology replacements, maintenance/repairs and vehicle fleet replacements.

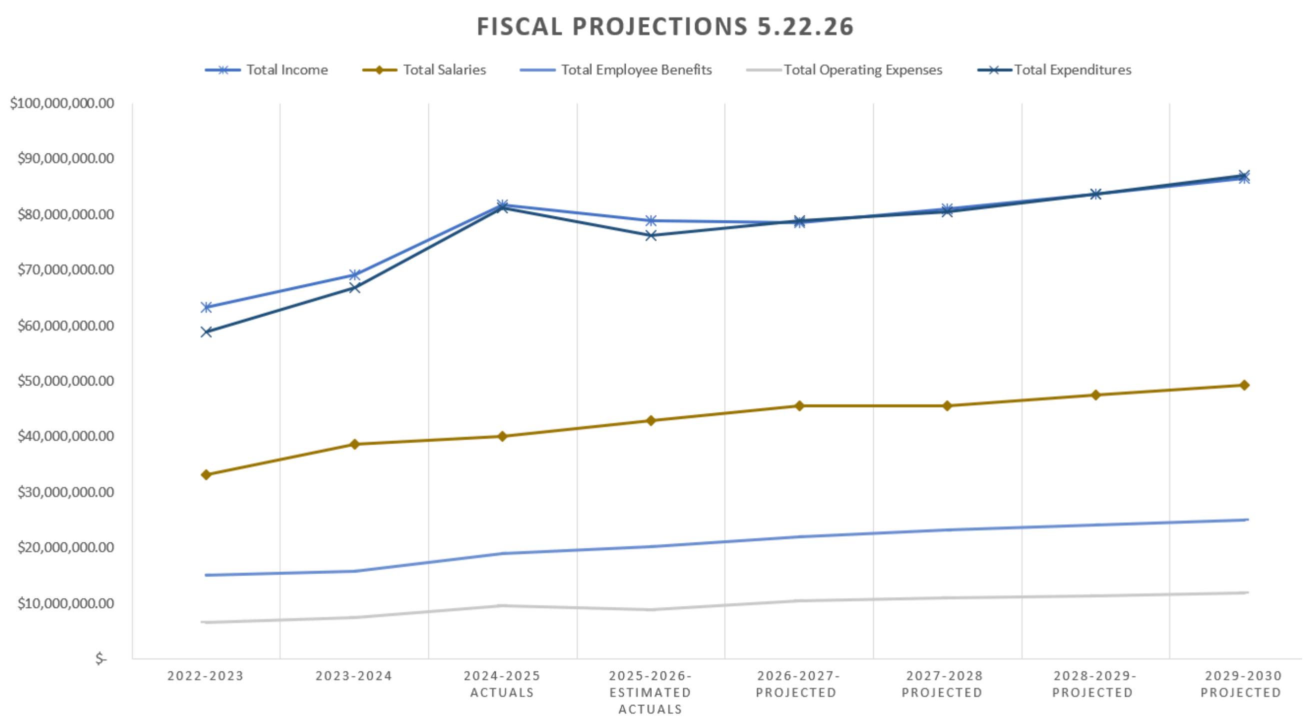
The Governor's May Revision indicates that the SCFF is likely to be fully funded in 2025–2026 and 2026–2027. However, because the State's revenue surplus is being driven largely by personal income tax receipts tied to stock market gains, there is uncertainty about the sustainability of this revenue in the out years.

Bridge from Tentative to Final Budget

As previously noted, volatility in the state budget has led to uncertainty in the Tentative Budget presented to the Board of Trustees. The Final Shasta College Budget is projected to be near balanced, if the Enacted State Budget is close to the May Revision. If there are additional limitations of funding in the state budget and a reduction in the District budget is necessary to balance, the District has several options to bridge from this Tentative Budget to the Final:

- Continued evaluation of how employees are expended by fund, utilizing other funds as appropriate; Continue to monitor and update FTES apportionment projections based on current data; Utilize OPEB as a one-time withdrawal and plan for future withdrawals; Use of Pension Rate Stabilization Trust (Fund 79) to transfer investment income; and Expenditure reductions in Fund 11, if necessary.

The overall District budget expenditures are beginning to outpace the Districts revenue, which results in a phase of stabilizing and not expanding expenditures. Fiscal impacts yet to be incorporated into the 2026-2027 budget are: Bargaining expenses for Classified, Faculty and Administration; Health Care Rate Increases; & Technology Tax increase if enacted. The revenue which is not included in the budget is: finalized COLA and growth funding. Tehama Center Status funding if the District reaches 1000 FTES during the 2026-2027 academic year.



The District is confident that a viable bridge from Tentative to Final budget can be achieved if the State fully funds the Student-Centered Funding Formula (SCFF). However, caution is warranted in the outyear projections given ongoing fiscal uncertainty. The 2026–2027 Tentative Budget for the Unrestricted General Fund (Fund 11) reflects a $5.9 million increase in total revenues compared to the 2025–2026 Adopted Budget. This increase is largely attributable to the inclusion of State STRS on-behalf resources, a one-time prior year apportionment adjustment, a one-time OPEB withdrawal, and higher-than-projected lottery revenues. At the same time, total expenditures are projected to increase by $6.7 million over the 2025–2026 Adopted Budget. The primary drivers of this increase include the corresponding STRS on-behalf payment, OPEB-related expenses, and higher costs associated with instructional aide salaries and faculty stipends.

2026-2027 TENTATIVE OVERVIEW

The College operates accounts in six (6) fund groups. The following is a summary indicating the projected beginning balances, 2026-2027 income and expenditure budgets, and projected ending balances for each fund:

Summary of All Funds					
Fund	**Fund Title**	**Estimated Beginning Fund Balance**	**2026-2027**		**Estimated Ending Fund Balance**
			Budgeted Income	**Budgeted Expenditures**	
General Funds					
11	General Fund - Unrestricted	$ 19,511,025	$ 77,115,361	$ 78,203,267	$ 18,423,119
12	General Fund - Restricted	-	31,391,909	31,391,909	-
Debt Service Funds					
23	2002 General Obligation Bond Interest & Redemption Fund	3,548,732	2,847,638	2,341,318	4,055,052
24	Lease Revenue Bond Interest & Redemption Fund	62,936	806,919	790,990	78,865
25	2016 General Obligation Bond Interest & Redemption Fund	5,713,136	6,657,583	6,358,984	6,011,735
Special Revenue Funds					
34	Revenue Fund	1,672,482	4,277,118	4,186,363	1,763,237
35	Repair and Replacement Reserve Fund	-	-	-	-
36	Auxiliary Fund	1,728,707	1,106,234	1,403,556	1,431,385
37	Parking Improvement Fund	2,013,333	41,484	587,122	1,467,695
Capital Projects Funds					
41	Capital Outlay Projects Fund	10,070,447	6,005,283	11,173,500	4,902,230
43	2016 General Obligation Bond Project Fund	43,521,002	2,311,242	14,994,182	30,838,062
Internal Service Funds					
61	Self Insurance Fund	304,261	750,000	903,929	150,332
Trust Funds					
71	Associated Students	303,437	24,265	23,500	304,202
72	Student Rep Fee	39,695	15,953	-	55,648
74	Student Financial Aid Fund	-	34,586,500	34,586,500	-
75	Scholarship and Loan Fund	174,389	950,000	900,000	224,389
77	Shasta College Trustees' Scholarship Fund	4,756,367	450,000	300,000	4,906,367
78	Student Clubs	219,205	85,000	85,000	219,205
79	PARS Trust	14,632,703	1,200,000	35,000	15,797,703
	Totals 2026-2027 Tentative Budget	**$ 108,271,857**	**$ 170,622,489**	**$ 188,265,120**	**$ 90,629,226**

Note: Estimated Beginning Fund Balance is projected using 2025-2026 actual spending through April 2026. Ending Fund Balance is calculated based on Estimated Beginning Fund Balance and 2026-2027 Budgeted Income and Expenditures.

The following chart provides a summary of the Unrestricted General Fund 11 income and expenditures. As you can see all the Federal Unrestricted General Fund has been reduced to zero. The Tentative Budgets State Apportionment funding through the SCFF is projected to have $1.5M more in apportionment funding from prior year. That is based on the 2.41% COLA that was projected in January 2026. By Final Budget we anticipate our apportionment funding to be in a range from $70.6M-$71.5M depending upon what level COLA gets enacted. Expenditures are projected to continue to increase. Both income and expenditures growth rates are slowing, which is good. As noted in earlier slides, the 3.0364% deficit factor for 2025-2026 and 1.5% deficit factor for 2026-2027 are both assumed below. If and once resolved, the ending Net Income/(Loss) and Fund Balance will be updated.

2026-2027
Tentative Budget
General Fund - Unrestricted SUMMARY

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/26	**$ 16,172,055**	**$ 18,341,617**	**$ 18,879,793**	**$ 18,879,793**	**$ 19,511,025**
Total Federal Income	$ 45,090	$ 7,339	$ -	$ 70	$ -
Total State Income	$ 42,794,076	$ 45,251,818	$ 41,792,846	$ 46,287,708	$ 46,169,873
Total Local Income	$ 26,184,366	$ 36,470,730	$ 29,354,164	$ 30,507,719	$ 30,940,488
Total Other Financing Sources	$ 12,492	$ 15,000	$ 15,000	$ 10,000	$ 5,000
Total Income	**$ 69,036,024**	**$ 81,744,887**	**$ 71,162,010**	**$ 76,805,497**	**$ 77,115,361**
Total Academic Salaries	$ 23,407,805	$ 24,334,393	$ 25,405,419	$ 25,993,504	$ 26,748,880
Total Classified Salaries	$ 15,191,999	$ 15,782,508	$ 17,346,191	$ 16,848,838	$ 18,189,084
Total Employee Benefits	$ 15,680,238	$ 18,956,756	$ 18,362,037	$ 20,231,112	$ 22,013,110
Total Supplies	$ 1,284,764	$ 1,524,336	$ 1,995,363	$ 1,596,198	$ 2,035,515
Total Other Operating Expenses	$ 7,493,107	$ 9,478,566	$ 9,210,477	$ 8,756,320	$ 10,405,399
Total Capital Outlay	$ 1,247,416	$ 759,358	$ 914,914	$ 867,158	$ 1,107,905
Total Other Outgo	$ 2,561,133	$ 10,370,794	$ 1,883,135	$ 1,881,135	$ 1,388,345
Total Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 75,117,536**	**$ 76,174,265**	**$ 81,888,238**
Discount Factor @ 4.5% (see Note below)			**$ (3,380,289)**		**$ (3,684,971)**
Projected Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 71,737,247**	**$ 76,174,265**	**$ 78,203,267**
Net Income/(Loss)	**$ 2,169,562**	**$ 538,176**	**$ (575,237)**	**$ 631,232**	**$ (1,087,906)**
Ending Fund Balance	**$ 18,341,617**	**$ 18,879,793**	**$ 18,304,556**	**$ 19,511,025**	**$ 18,423,119**
	27.4%	23.2%	25.5%	25.6%	23.6%

The following chart provides a summary of the Restricted General Fund 12 projected income and expenditures. The Tentative Budget is projected to have a $3.9M reduction in total revenue and expense as compared to the 2025-2026 adopted budget. This is largely attributed to the Federal Good Jobs Grant ending and the K-16 Collaborative grant winding down.

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Restricted SUMMARY

	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Total Federal Income	$ 4,153,046	$ 3,914,156	$ 3,387,596
Total State Income	$ 28,671,938	$ 26,189,479	$ 25,215,283
Total Local Income	$ 1,561,508	$ 1,578,532	$ 1,887,139
Total Other Financing Sources	$ 870,023	$ 901,891	$ 901,891
Total Income	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
Total Academic Salaries	$ 5,478,098	$ 5,936,516	$ 6,214,263
Total Classified Salaries	$ 9,977,208	$ 9,403,158	$ 9,452,966
Total Employee Benefits	$ 7,088,847	$ 6,629,670	$ 6,820,874
Total Supplies	$ 1,441,881	$ 1,265,380	$ 1,195,247
Total Other Operating Expenses	$ 7,061,933	$ 5,838,702	$ 4,202,034
Total Capital Outlay	$ 1,746,610	$ 1,548,318	$ 1,386,141
Total Other Outgo	$ 2,461,938	$ 1,962,314	$ 2,120,384
Total Expenditures	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
Net Income/(Loss)	**$ -**	**$ -**	**$ -**

The following information provides a summary view of all other funds included in the Tentative Budget.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues to these funds are from special property tax levies for General Obligation (GO) Bonds and operational income for Lease Revenue (LR) Bonds.

Fund 23 – General Obligation Bond Interest and Redemption Fund, for the 2002 GO Bond issuance and any related bond refunding.

Fund 24 – Lease Revenue Bond Interest and Redemption Fund, for the 2008, 2009, and any related bond refunding.

Fund 25 – General Obligation Bond Interest and Redemption Fund for the 2016 GO Bond issuance.

Summary of All Funds

Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027 Budgeted Income	2026-2027 Budgeted Expenditures	Estimated Ending Fund Balance
Debt Service Funds					
23	2002 General Obligation Bond Interest & Redemption Fund	3,548,732	2,847,638	2,341,318	4,055,052
24	Lease Revenue Bond Interest & Redemption Fund	62,936	806,919	790,990	78,865
25	2016 General Obligation Bond Interest & Redemption Fund	5,713,136	6,657,583	6,358,984	6,011,735

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. In general, these funds encompass support services that are not directly related to the educational programs of the District.

Fund 34 – Revenue Fund: Bookstore, Campus Center, Dorms, Food Services, Bistro, Starbucks, and Cal Fire Training Center Lease. These activities are supported through current and accumulated income generated within this fund.

Fund 35 – Repair and Replacement Reserve Fund: used to accumulate funds from Fund 34 income to fund future repair or replacement of equipment in Fund 34 activities.

Fund 36 – Auxiliary Funds: used to account for auxiliary type activities of the District such as Harvest Fest, Gateway to College, Fine Arts, Choir, Symphony, Band, Theatre Concessions, Summer Festival, General Athletics Auxiliary, Early Childhood Education, Nursery Sales, Farm/Livestock Sales, Timber Sales, Cal Fire Dozer, Dental Facility, & QUALIC-B (Block 7).

Fund 37 – Parking Improvement Fund: used to accumulate and account for net income from parking fees collected and for improvements to parking areas on campuses.

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027 Budgeted Income	2026-2027 Budgeted Expenditures	Estimated Ending Fund Balance
Special Revenue Funds					
34	Revenue Fund	1,672,482	4,277,118	4,186,363	1,763,237
35	Repair and Replacement Reserve Fund	-	-	-	-
36	Auxiliary Fund	1,728,707	1,106,234	1,403,556	1,431,385
37	Parking Improvement Fund	2,013,333	41,484	587,122	1,467,695

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital outlay projects. Resources accumulated for future acquisition or construction of capital projects are recorded in this fund.

Fund 41 – Capital Outlay Projects Fund: used to accumulate funds and account for District funded capital projects such as scheduled maintenance funds, infrastructure projects, building remodels and energy projects.

Fund 43 – Capital Projects Fund for the 2016 GO Bond: used to account for the deposit of GO Bond sales and expenses used for the acquisition and construction of facilities and equipment.

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027 Budgeted Income	2026-2027 Budgeted Expenditures	Estimated Ending Fund Balance
Capital Projects Funds					
41	Capital Outlay Projects Fund	10,070,447	5,905,283	11,173,500	4,802,230
43	2016 General Obligation Bond Project Fund	43,521,002	2,311,242	14,994,182	30,838,062

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or organization unit to other units on a cost-reimbursement basis.

Fund 61 – Self-Insurance Fund: is the fund designated by Ed Code 81602 to account for income and expenditures of self-insurance programs.

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027 Budgeted Income	2026-2027 Budgeted Expenditures	Estimated Ending Fund Balance
Internal Service Funds					
61	Self Insurance Fund	304,261	750,000	903,929	150,332

Trust Funds

Trust Funds are part of the Fiduciary Fund Group. They account for assets held by the District in a trustee or agency capacity. No District activities are reported in this fund type. The primary distinction between trust and agency funds is that the District may exercise some discretion in the disbursement of funds in a trust fund, but does not have discretionary power in agency funds.

Fund 71 – Associated Student Body: used to account for money held in trust by the District for Associated Student Body activities, funds generated primarily from student activity cards sold. These funds are solely dedicated for Student Senate approved initiatives.

Fund 72 – Student Rep Fee: used to account for monies collected from the Student Representation Fee. These funds can only be used by Student Senate for student advocacy purposes.

Fund 74 – Student Financial Aid Fund: used to account for the deposit and direct payment of government-funded student financial aid.

Fund 75 – Scholarship and Loan Fund: used to account for gifts, donations, and bequests, subject to donor restrictions, which are to be used for scholarships, grants or loans to students.

Fund 77 – Shasta College Trustees' Scholarship Fund: used to account for any cash bequests or gifts not required for immediate needs of the District; funds transferred to Fund 75 for disbursement to students.

Fund 78 – Student Clubs: used to account for funds held in trust for clubs.

Fund 79 – PARS Trust: used to account for funds held in Pension Rate Stabilization Trust.

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027 Budgeted Income	2026-2027 Budgeted Expenditures	Estimated Ending Fund Balance
Trust Funds					
71	Associated Students	303,437	24,265	23,500	304,202
72	Student Rep Fee	39,695	15,953	-	55,648
74	Student Financial Aid Fund	-	34,586,500	34,586,500	-
75	Scholarship and Loan Fund	174,389	950,000	900,000	224,389
77	Shasta College Trustees' Scholarship Fund	4,756,367	450,000	300,000	4,906,367
78	Student Clubs	219,205	85,000	85,000	219,205
79	PARS Trust	14,632,703	1,200,000	35,000	15,797,703

End of Tentative Budget Summary

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget

Summary of All Funds					
Fund	Fund Title	Estimated Beginning Fund Balance	2026-2027		Estimated Ending Fund Balance
			Budgeted Income	Budgeted Expenditures	
General Funds					
11	General Fund - Unrestricted	$ 19,511,025	$ 77,115,361	$ 78,203,267	$ 18,423,119
12	General Fund - Restricted	-	31,391,909	31,391,909	-
Debt Service Funds					
23	2002 General Obligation Bond Interest & Redemption Fund	3,548,732	2,847,638	2,341,318	4,055,052
24	Lease Revenue Bond Interest & Redemption Fund	62,936	806,919	790,990	78,865
25	2016 General Obligation Bond Interest & Redemption Fund	5,713,136	6,657,583	6,358,984	6,011,735
Special Revenue Funds					
34	Revenue Fund	1,672,482	4,277,118	4,186,363	1,763,237
35	Repair and Replacement Reserve Fund	-	-	-	-
36	Auxiliary Fund	1,728,707	1,106,234	1,403,556	1,431,385
37	Parking Improvement Fund	2,013,333	41,484	587,122	1,467,695
Capital Projects Funds					
41	Capital Outlay Projects Fund	10,070,447	5,905,283	11,173,500	4,802,230
43	2016 General Obligation Bond Project Fund	43,521,002	2,311,242	14,994,182	30,838,062
Internal Service Funds					
61	Self Insurance Fund	304,261	750,000	903,929	150,332
Trust Funds					
71	Associated Students	303,437	24,265	23,500	304,202
72	Student Rep Fee	39,695	15,953	-	55,648
74	Student Financial Aid Fund	-	34,586,500	34,586,500	-
75	Scholarship and Loan Fund	174,389	950,000	900,000	224,389
77	Shasta College Trustees' Scholarship Fund	4,756,367	450,000	300,000	4,906,367
78	Student Clubs	219,205	85,000	85,000	219,205
79	PARS Trust	14,632,703	1,200,000	35,000	15,797,703
	Totals 2026-2027 Tentative Budget	**$ 108,271,857**	**$ 170,522,489**	**$ 188,265,120**	**$ 90,529,226**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Unrestricted

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Beginning Fund Balance-Undesignated	**$ 16,172,055**	**$ 18,341,617**	**$ 18,879,793**	**$ 18,879,793**	**$ 19,511,025**
Estimated Beginning Balance 7/1/26					
INCOME					
Federal Income					
Forest Reserve Fund	$ 45,090	$ 7,339	$ -	$ 70	$ -
Miscellaneous (Federal Projects)	-	-	-	-	-
Total Federal Income	$ 45,090	$ 7,339	$ -	$ 70	$ -
State Income					
State Apportionment	$ 32,155,489	$ 27,876,524	$ 29,481,033	$ 30,424,503	$ 31,683,817
PY Apportionment Adjustment	1,176,522	1,120,991	-	1,549,780	-
Educational Protection Act	5,608,415	11,410,533	9,000,000	8,647,411	9,000,000
Full time Faculty	996,646	996,646	996,646	996,646	996,646
Part-time Faculty	217,890	202,634	230,000	215,228	215,000
Part-time Faculty Office Hours	154,264	148,723	55,000	55,000	75,000
Home Owners Exemption - All Counties	208,799	197,670	232,821	206,861	215,594
Timber Tax Receipts	87,302	113,551	97,346	118,831	123,816
Lottery	1,704,173	934,526	1,300,000	1,653,272	1,400,000
Mandated Cost Block Grant	246,806	237,528	230,000	250,176	250,000
STRS On-Behalf Payment	-	1,806,678	-	2,000,000	2,000,000
Miscellaneous (State Projects)	237,770	205,814	170,000	170,000	210,000
Total State Income	$ 42,794,076	$ 45,251,818	$ 41,792,846	$ 46,287,708	$ 46,169,873
Local Income					
Property Taxes	$ 22,755,497	$ 24,076,683	$ 25,373,427	$ 25,196,248	$ 26,259,500
Contract Education	94,465	226,679	337,875	242,003	605,000
Sales	27,326	23,632	20,000	23,570	21,000
Rentals and Leases (Facilities)	70,925	90,586	80,000	50,647	55,000
Interest	716,924	1,774,060	799,402	913,440	951,988
Community Education	158,855	260,159	170,000	153,341	260,000
Enrollment Fees	1,209,880	1,359,571	1,368,500	1,391,793	1,423,500
Non-Resident Tuition	683,045	732,291	740,000	743,026	755,000
Student Fees and Charges	343,188	353,395	381,160	502,837	560,700
Miscellaneous Local Income	124,261	7,573,674	83,800	1,290,814	48,800
Total Local Income	$ 26,184,366	$ 36,470,730	$ 29,354,164	$ 30,507,719	$ 30,940,488
Other Financing Sources					
Interfund Transfers In	$ -	$ -	$ -	$ -	$ -
Other Income	12,492	15,000	15,000	10,000	5,000
Total Other Financing Sources	$ 12,492	$ 15,000	$ 15,000	$ 10,000	$ 5,000
Total Income	**$ 69,036,024**	**$ 81,744,887**	**$ 71,162,010**	**$ 76,805,497**	**$ 77,115,361**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Unrestricted

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
EXPENDITURES					
Academic Salaries					
Instructional Contract	$ 12,301,255	$ 12,883,150	$ 14,028,240	$ 13,570,070	$ 14,059,279
Non Instructional Contract	1,453,082	1,213,290	1,450,682	1,441,784	1,609,208
Academic Administrators	2,915,933	2,895,472	3,006,600	2,962,126	3,099,953
Instructional Hourly	6,234,438	6,857,648	6,500,000	7,500,000	7,500,000
Non Instructional Hourly	503,097	484,833	419,897	519,524	480,440
Total Academic Salaries	$ 23,407,805	$ 24,334,393	$ 25,405,419	$ 25,993,504	$ 26,748,880
Classified Salaries					
Non Instructional Contract	$ 7,842,375	$ 8,239,579	$ 9,330,593	$ 8,873,562	$ 9,467,536
Instructional Aides Contract	981,426	947,891	1,036,236	1,016,354	1,111,628
Classified Management/Supervisory/Confidential	4,358,805	4,472,857	4,753,696	4,645,450	4,921,272
Non Instructional Hourly	881,153	847,392	959,831	882,556	979,849
Instructional Aides Hourly	633,604	719,023	530,640	1,019,972	983,334
Students Hourly	494,636	555,766	735,195	410,944	725,465
Total Classified Salaries	$ 15,191,999	$ 15,782,508	$ 17,346,191	$ 16,848,838	$ 18,189,084
Employee Benefits					
STRS - State Teachers Retirement	$ 3,587,546	$ 3,704,223	$ 4,517,347	$ 3,904,644	$ 4,722,738
STRS - On-Behalf Payment	$ -	$ 1,806,678	$ -	$ 2,000,000	$ 2,000,000
PERS - Public Employees Retirement	3,795,692	4,117,882	4,511,390	4,264,094	4,597,566
Social Security & Medicare	1,548,926	1,642,283	1,753,737	1,750,186	1,845,906
Medical/Dental/Vision/Life Insurance	3,333,719	4,202,133	4,866,994	4,363,612	4,899,375
Unemployment Insurance	37,991	38,505	42,093	42,084	44,212
Workers Compensation Insurance	652,263	708,541	770,476	781,492	803,313
Retirees Health Benefits	2,724,101	2,736,511	1,900,000	3,125,000	3,100,000
Total Employee Benefits	$ 15,680,238	$ 18,956,756	$ 18,362,037	$ 20,231,112	$ 22,013,110
Supplies					
Instructional	$ 222,868	$ 356,748	$ 545,448	$ 480,343	$ 553,837
Non-Instructional	1,061,896	1,167,588	1,449,915	1,115,855	1,481,678
Total Supplies	$ 1,284,764	$ 1,524,336	$ 1,995,363	$ 1,596,198	$ 2,035,515
Other Operating Expenses					
Dues and Memberships	$ 147,847	$ 157,050	$ 206,339	$ 184,811	$ 213,605
Insurance	150,575	153,946	179,715	179,715	192,808
Legal and Professional Services	301,045	260,644	415,000	372,085	365,700
Election	-	93,863	5,000	5,000	100,000
Postage	106,057	67,326	121,570	100,664	129,930
Staff Development, Travel, and Conference	270,103	316,520	496,844	322,470	496,294
Building and Equipment Rental/Leases	172,801	283,754	311,146	282,081	314,583
Personal/Consultant Services	238,376	461,999	456,900	403,737	443,304
Repairs	282,475	365,160	508,490	389,454	522,740
Utilities/Electricity/Gas/Water/Waste/Telephone	1,996,742	2,306,640	2,131,390	2,431,390	2,541,985
Service Fees/Other Charges	1,589,947	2,471,710	2,119,586	1,980,238	2,632,352

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Unrestricted

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Software Licenses	1,369,869	1,368,795	1,616,315	1,559,567	1,652,578
Advertising, Printing, and Misc. Operating	785,752	1,136,514	633,085	613,668	707,910
Field Trips (Classroom Related, Athletics)	468,354	466,083	484,097	366,440	536,610
Operating Backcharges	(386,836)	(431,438)	(475,000)	(435,000)	(445,000)
Total Other Operating Expenses	$ 7,493,107	$ 9,478,566	$ 9,210,477	$ 8,756,320	$ 10,405,399
Capital Outlay					
Site Development	$ -	$ -	$ -	$ -	$ -
Building Improvement	17,237	-	-	19,248	-
Library Books	-	4,329	-	-	-
Equipment	1,230,179	755,029	914,914	847,910	1,107,905
Total Capital Outlay	$ 1,247,416	$ 759,358	$ 914,914	$ 867,158	$ 1,107,905
Other Outgo					
Interfund Transfers (Debt Service)	$ 422,252	$ 427,725	$ 430,135	$ 430,135	$ 435,045
Interfund Transfers (Other Funds)	2,067,244	7,940,496	1,450,000	1,450,000	950,000
Transfer to PARS Trust	-	2,000,000	-	-	-
Student Aid	4,649	2,573	3,000	1,000	3,300
Debt Principal and Interest	66,988	-	-	-	-
Total Other Outgo	$ 2,561,133	$ 10,370,794	$ 1,883,135	$ 1,881,135	$ 1,388,345
Total Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 75,117,536**	**$ 76,174,265**	**$ 81,888,238**
Discount Factor @ 4.5% (see Note below)	**$ -**	**$ -**	**$ (3,380,289)**	**$ -**	**$ (3,684,971)**
Projected Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 71,737,247**	**$ 76,174,265**	**$ 78,203,267**
Net Income/(Loss)	**$ 2,169,562**	**$ 538,176**	**$ (575,237)**	**$ 631,232**	**$ (1,087,906)**
Ending Fund Balance	**$ 18,341,617**	**$ 18,879,793**	**$ 18,304,556**	**$ 19,511,025**	**$ 18,423,119**
	27.4%	23.2%	25.5%	25.6%	23.6%

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	11,367,299	13,805,141	12,195,332	12,949,625	13,294,555
17% of Fund 12 Expense - Minimum Requirement	5,562,889	5,816,906	5,993,608	5,539,290	5,336,625
Reserve for Economic Uncertainty	1,411,429	(742,254)	115,616	1,022,110	(208,061)
Unrestricted Fund Balance Total	**18,341,617**	**18,879,793**	**18,304,556**	**19,511,025**	**18,423,119**

	23/24 Actuals	24/25 Actuals	25/26 Budget	25/26 Estimated Actuals	26/27 Proposed Budget
SCFF	63,258,596	65,706,220	67,000,000	68,622,682	70,200,000
Deficit Factor 1.5%	(632,586)	0	(1,005,000)	(2,083,659)	(1,053,000)
Full Time Faculty Hiring	(453,837)	(458,692)	(469,243)	(469,243)	(469,243)
EPA	(5,779,403)	(11,538,752)	(9,000,000)	(8,647,411)	(9,000,000)
Prop Tax	(22,755,497)	(24,076,683)	(25,373,427)	(25,196,248)	(26,259,500)
HO & Timber Tax	(296,101)	(311,221)	(330,167)	(325,692)	(339,410)
Enrollment fees collected @ 98%	(1,185,682)	(1,444,348)	(1,341,130)	(1,475,926)	(1,395,030)
General Apportionment	32,155,490	27,876,524	29,481,033	30,424,503	31,683,817

2026-2027
Tentative Budget
General Fund - Unrestricted SUMMARY

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/26	**$ 16,172,055**	**$ 18,341,617**	**$ 18,879,793**	**$ 18,879,793**	**$ 19,511,025**
Total Federal Income	$ 45,090	$ 7,339	$ -	$ 70	$ -
Total State Income	$ 42,794,076	$ 45,251,818	$ 41,792,846	$ 46,287,708	$ 46,169,873
Total Local Income	$ 26,184,366	$ 36,470,730	$ 29,354,164	$ 30,507,719	$ 30,940,488
Total Other Financing Sources	$ 12,492	$ 15,000	$ 15,000	$ 10,000	$ 5,000
Total Income	**$ 69,036,024**	**$ 81,744,887**	**$ 71,162,010**	**$ 76,805,497**	**$ 77,115,361**
Total Academic Salaries	$ 23,407,805	$ 24,334,393	$ 25,405,419	$ 25,993,504	$ 26,748,880
Total Classified Salaries	$ 15,191,999	$ 15,782,508	$ 17,346,191	$ 16,848,838	$ 18,189,084
Total Employee Benefits	$ 15,680,238	$ 18,956,756	$ 18,362,037	$ 20,231,112	$ 22,013,110
Total Supplies	$ 1,284,764	$ 1,524,336	$ 1,995,363	$ 1,596,198	$ 2,035,515
Total Other Operating Expenses	$ 7,493,107	$ 9,478,566	$ 9,210,477	$ 8,756,320	$ 10,405,399
Total Capital Outlay	$ 1,247,416	$ 759,358	$ 914,914	$ 867,158	$ 1,107,905
Total Other Outgo	$ 2,561,133	$ 10,370,794	$ 1,883,135	$ 1,881,135	$ 1,388,345
Total Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 75,117,536**	**$ 76,174,265**	**$ 81,888,238**
Discount Factor @ 4.5% (see Note below)			**$ (3,380,289)**		**$ (3,684,971)**
Projected Expenditures	**$ 66,866,462**	**$ 81,206,711**	**$ 71,737,247**	**$ 76,174,265**	**$ 78,203,267**
Net Income/(Loss)	**$ 2,169,562**	**$ 538,176**	**$ (575,237)**	**$ 631,232**	**$ (1,087,906)**
Ending Fund Balance	**$ 18,341,617**	**$ 18,879,793**	**$ 18,304,556**	**$ 19,511,025**	**$ 18,423,119**
	27.4%	23.2%	25.5%	25.6%	23.6%

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Restricted

Fund 12	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Beginning Fund Balance	**$ -**	**$ -**	**$ -**
INCOME			
Federal Income			
College To Career	$ 414,729	$ 377,382	$ 313,884
College Work Study Program	300,284	300,284	300,284
TANF	63,173	82,285	63,173
TRIO/SSS	338,991	297,392	383,873
TRIO/Talent Search	444,717	359,548	339,162
TRIO/Upward Bound	671,780	530,167	613,766
VTEA	404,002	461,673	461,673
Miscellaneous Federal Grants	1,515,370	1,505,425	911,781
Total Federal Income	$ 4,153,046	$ 3,914,156	$ 3,387,596
State Income			
California College Grants (BOG)	$ 96,372	$ 96,732	$ 98,145
California College Promise	178,975	178,975	182,271
Adult Ed Block Grant - AEBG	541,352	451,374	461,592
Board Financial Assistance	351,897	367,324	386,434
CalWORKs	469,692	458,339	737,801
CARE Program	251,370	161,325	283,704
Basic Needs	398,008	365,151	375,010
EOPS	1,568,528	1,247,118	1,429,170
EWD Grants	2,450,812	2,067,918	2,965,512
Foster Parent Training	173,058	158,314	186,651
Guided Pathways	70,811	67,115	44,323
Innovation Award	1,105,043	838,252	1,223,236
Lottery	733,021	627,874	593,556
NEXTUP, formerly CAFYES	571,716	673,985	648,581
Nursing Grants	160,023	140,891	396,897
PACE, formerly DSPS	1,258,879	1,039,182	1,295,943
Strong Workforce Program	3,442,189	3,602,005	3,065,883
Student Equity and Achievement Program	3,000,503	3,166,617	3,084,494
Mental Health Support	274,676	252,448	248,835
Technology Grants	430,000	363,168	444,122
K-16 Collaborative Grant	4,368,216	3,719,336	1,033,869
Veterans Resource	141,144	127,486	108,018
Miscellaneous State Grants	6,635,653	6,018,550	5,921,236
Total State Income	$ 28,671,938	$ 26,189,479	$ 25,215,283

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Restricted

Fund 12	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Local Income			
Health Services Fees	$ 398,944	$ 420,552	$ 435,216
Parking Services Fees	250,000	153,421	160,500
Step-Up	220,368	220,368	297,646
Foundation	452,196	337,080	456,172
Miscellaneous Local Grants	240,000	447,111	537,605
Total Local Income	$ 1,561,508	$ 1,578,532	$ 1,887,139
Other Financing Sources			
Adult Ed Consortium-Member	$ 870,023	$ 901,891	$ 901,891
Total Other Financing Sources	$ 870,023	$ 901,891	$ 901,891
Total Income	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
EXPENDITURES			
Academic Salaries			
Instructional Contract	$ 797,713	$ 802,436	$ 980,786
Non Instructional Contract	2,316,470	2,616,720	2,387,161
Academic Administrators	1,382,270	1,417,738	1,578,993
Instructional Hourly	125,251	154,650	130,000
Non Instructional Hourly	856,394	944,972	1,137,323
Total Academic Salaries	5,478,098	$ 5,936,516	6,214,263
Classified Salaries			
Non Instructional Contract	$ 3,669,888	$ 3,099,200	$ 3,209,753
Instructional Contract	200,548	190,644	196,751
Classified Management	5,039,929	5,151,878	4,944,768
Non Instructional Hourly	440,619	483,722	560,440
Instructional Aides Hourly	122,820	50,044	91,520
Students Hourly	503,404	427,670	449,734
Total Classified Salaries	$ 9,977,208	$ 9,403,158	$ 9,452,966
Employee Benefits			
STRS - State Teachers Retirement	$ 910,383	$ 872,688	$ 1,047,133
PERS - Public Employees Retirement	2,540,651	2,488,708	2,372,068
Social Security & Medicare	906,044	810,268	902,805
Medical/Dental/Vision/Life Insurance	2,188,663	1,923,216	1,967,740
Unemployment Insurance	14,952	14,720	14,258
Workers Compensation Insurance	278,041	284,760	279,153
Retirees Health Benefits	250,113	235,310	237,717
Total Employee Benefits	7,088,847	6,629,670	6,820,874
Supplies			
Instructional	$ 724,725	$ 671,312	$ 655,549
Non-Instructional	717,156	594,068	539,698
Total Supplies	$ 1,441,881	$ 1,265,380	$ 1,195,247

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Restricted

Fund 12	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Other Operating Expenses			
Building and Copier Leases	$ 351,810	$ 346,511	$ 351,560
Personal/Consultant Services	2,642,392	2,551,868	183,892
Service Fees/Other Charges	1,692,923	1,280,129	1,742,578
Software License	739,284	795,737	784,028
Travel	960,231	442,903	627,209
Advertising, Printing, and Miscellaneous Operating	423,675	252,255	333,986
Field Trips	251,618	169,299	178,781
Total Other Operating Expenses	$ 7,061,933	$ 5,838,702	$ 4,202,034
Capital Outlay			
Buildings/Site Improvements	$ -	$ 25,004	$ -
Library Books	103,000	90,670	104,000
Equipment	1,643,610	1,432,644	1,282,141
Total Capital Outlay	$ 1,746,610	$ 1,548,318	$ 1,386,141
Other Outgo			
Interfund Transfers	$ -	$ -	$ -
AEBG Fiscal Agent Transfers	870,023	901,891	901,891
Student Aid-Grant	-	30,106	5,000
Student Aid-Reimbursement, other	1,591,915	1,030,317	1,213,493
Total Other Outgo	$ 2,461,938	$ 1,962,314	$ 2,120,384
Total Expenditures, Capital Outlay & Other Outgo	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
Net Income	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
General Fund - Restricted SUMMARY

	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Tentative Budget
Total Federal Income	$ 4,153,046	$ 3,914,156	$ 3,387,596
Total State Income	$ 28,671,938	$ 26,189,479	$ 25,215,283
Total Local Income	$ 1,561,508	$ 1,578,532	$ 1,887,139
Total Other Financing Sources	$ 870,023	$ 901,891	$ 901,891
Total Income	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
Total Academic Salaries	$ 5,478,098	$ 5,936,516	$ 6,214,263
Total Classified Salaries	$ 9,977,208	$ 9,403,158	$ 9,452,966
Total Employee Benefits	$ 7,088,847	$ 6,629,670	$ 6,820,874
Total Supplies	$ 1,441,881	$ 1,265,380	$ 1,195,247
Total Other Operating Expenses	$ 7,061,933	$ 5,838,702	$ 4,202,034
Total Capital Outlay	$ 1,746,610	$ 1,548,318	$ 1,386,141
Total Other Outgo	$ 2,461,938	$ 1,962,314	$ 2,120,384
Total Expenditures	**$ 35,256,515**	**$ 32,584,058**	**$ 31,391,909**
Net Income/(Loss)	**$ -**	**$ -**	**$ -**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
2002 General Obligation Bond Interest and Redemption

Fund 23		2025-2026 Estimated Actual		2026-2027 Tentative Budget
Beginning Fund Balance	**$**	**3,071,676**	**$**	**3,548,732**
INCOME				
Interest	$	53,708	$	57,112
Taxes		2,677,312		2,790,526
Bond Proceeds		-		-
Total Income	**$**	**2,731,020**	**$**	**2,847,638**

		2025-2026 Estimated Actual		2026-2027 Tentative Budget
EXPENDITURES				
Debt Principal Reduction	$	1,695,000	$	1,850,000
Debt Interest Reduction		558,214		490,518
Held in Escrow		-		-
Bond Issuance Cost		750.00		800
Service Fees		-		-
Total Expenditures	**$**	**2,253,964**	**$**	**2,341,318**
Net Income/(Loss)	**$**	**477,056**	**$**	**506,320**
Ending Fund Balance	**$**	**3,548,732**	**$**	**4,055,052**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Lease Revenue Bond Interest and Redemption

Fund 24	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 47,654**	**$ 62,936**
INCOME		
Interest	$ 15,282	$ 15,928
Proceeds from Refinancing	-	-
Transfer from General Fund	430,135	435,045
Transfer from Revenue Fund	312,826	316,396
Transfer from Parking Fund	39,103	39,550
Total Income	**$ 797,346**	**$ 806,919**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Debt Principal Reduction	$ 705,000	$ 730,000
Debt Interest Reduction	77,064	60,990
Bond Issuance Cost	-	-
Total Expenditures	**$ 782,064**	**$ 790,990**
Net Income/(Loss)	**$ 15,282**	**$ 15,929**
Ending Fund Balance	**$ 62,936**	**$ 78,865**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
2016 General Obligation Bond Interest and Redemption

Fund 25	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 5,386,113**	**$ 5,713,136**
INCOME		
Interest	$ 101,407	$ 105,688
Taxes	6,286,556	6,551,895
Bond Proceeds	-	-
Bond Premium	-	-
Total Income	**$ 6,387,963**	**$ 6,657,583**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Debt Principal Reduction	$ 1,255,000	$ 1,610,000
Debt Interest Reduction	4,800,340	4,742,984
Debt Issuance Cost	5,600	6,000
Service Fees	-	-
Total Expenditures	**$ 6,060,940**	**$ 6,358,984**
Net Income/(Loss)	**$ 327,023**	**$ 298,599**
Ending Fund Balance	**$ 5,713,136**	**$ 6,011,735**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Revenue Fund

Fund 34		2025-2026 Estimated Actual		2026-2027 Tentative Budget
Beginning Fund Balance	**$**	**1,034,599**	**$**	**1,672,482**
INCOME				
Food Service	$	1,267,000	$	1,300,700
Use of Facilities		1,534,908		1,534,908
Starbucks		373,400		446,000
Dormitory Rentals/Other Fees		528,679		536,500
Campus Center Fees		310,000		323,000
Bookstore Commissions		75,000		75,000
Bistro		19,000		20,000
Interest		39,107		41,010
Total Income	**$**	**4,147,094**	**$**	**4,277,118**

		2025-2026 Estimated Actual		2026-2027 Tentative Budget
EXPENDITURES				
Salaries	$	1,252,443	$	1,519,089
Fringe Benefits		499,543		545,830
Supplies		597,916		826,500
Utilities		193,606		210,180
Other Operating Expenses		115,580		162,005
Building		-		6,000
Equipment		137,297		200,363
Transfer to Capital Outlay		400,000		400,000
Principal and Interest on Debt (Energy Loan)		-		-
Transfer to Interest and Redemption Fund		312,826		316,396
Total Expenditures	**$**	**3,509,211**	**$**	**4,186,363**
Net Income/(Loss)	**$**	**637,883**	**$**	**90,755**
Ending Fund Balance	**$**	**1,672,482**	**$**	**1,763,237**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Repair and Replacement Reserve Fund

Fund 35	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 7,648**	**$ -**
INCOME		
Interest	$ -	$ -
Transfers from Revenue Fund-Dorm Loan	-	-
Transfers from Revenue Fund	-	-
Total Income	**$ -**	**$ -**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Supplies	$ -	$ -
Repairs	-	-
Service Fees	-	-
Site Improvements	-	-
Buildings	-	-
Equipment	7,648	-
Transfer to Revenue Fund	-	-
Total Expenditures	**$ 7,648**	**$ -**
Net Income/(Loss)	**$ (7,648)**	**$ -**
Ending Fund Balance	**$ -**	**$ -**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Auxiliary Fund

Fund 36	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 1,849,380**	**$ 1,728,707**
INCOME		
Local Income	$ 894,395	$ 906,234
Incoming Transfers	200,000	200,000
Total Income	**$ 1,094,395**	**$ 1,106,234**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Salaries	$ 431,738	$ 445,416
Benefits	100,733	104,953
Supplies	81,016	117,420
Other Operating Expenses	557,367	680,846
Equipment/Other Capital	44,214	54,921
Student Aid and Awards	-	-
Total Expenditures	**$ 1,215,068**	**$ 1,403,556**
Net Income/(Loss)	**$ (120,673)**	**$ (297,322)**
Ending Fund Balance	**$ 1,728,707**	**$ 1,431,385**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Parking Improvement Fund

Fund 37	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 1,516,631**	**$ 2,013,333**
INCOME		
Interest	$ 39,805	$ 41,484
Transfer from Unrestricted Fund	500,000	-
Transfer from Restricted Fund	-	-
Total Income	**$ 539,805**	**$ 41,484**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Repairs and Operating Expenses	$ 4,000	$ 4,000
Site Improvement	-	543,572
Transfer to Interest and Redemption Fund	39,103	39,550
Total Expenditures	**$ 43,103**	**$ 587,122**
Net Income/(Loss)	**$ 496,702**	**$ (545,638)**
Ending Fund Balance	**$ 2,013,333**	**$ 1,467,695**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Capital Outlay Projects Fund

Fund 41		2025-2026 Estimated Actual		2026-2027 Tentative Budget
Beginning Fund Balance	**$**	**12,384,935**	**$**	**10,070,447**
INCOME				
Scheduled Maintenance	$	-	$	-
Redevelopment Agencies		372,843		388,577
Cal Fire Reimbursement		1,598,396		4,800,000
Miscellaneous Local Income		33,221		35,000
Interest		270,300		281,706
Transfer from Revenue Fund		400,000		400,000
Transfer from General		-		-
Total Income	**$**	**2,674,760**	**$**	**5,905,283**

		2025-2026 Estimated Actual		2026-2027 Tentative Budget
EXPENDITURES				
Supplies	$	106,500	$	90,500
Operating Expenses		1,969,267		1,991,000
Site Improvement		824,000		1,950,000
Building Improvement		1,806,781		6,267,000
Equipment		282,700		875,000
Transfer to Bond Fund		-		-
Total Expenditures	**$**	**4,989,248**	**$**	**11,173,500**
Net Income/(Loss)	**$**	**(2,314,488)**	**$**	**(5,268,217)**
Ending Fund Balance	**$**	**10,070,447**	**$**	**4,802,230**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
2016 General Obligation Bond Project Fund

Fund 43	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 53,760,598**	**$ 43,521,002**
INCOME		
Interest	$ 1,211,242	$ 1,211,242
State Reimbursement-Bond Projects	3,956,771	1,100,000
Transfer from Capital Outlay	-	-
Bond Proceeds- Series D	-	-
Total Income	**$ 5,168,013**	**$ 2,311,242**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Salaries	$ 402,980	$ 410,345
Fringe Benefits	193,632	197,837
Supplies	-	-
Operating	226,875	186,000
Bond Issuance Cost	-	-
Bond Projects	14,584,122	14,200,000
Total Expenditures	**$ 15,407,609**	**$ 14,994,182**
Net Income/(Loss)	**$ (10,239,596)**	**$ (12,682,940)**
Ending Fund Balance	**$ 43,521,002**	**$ 30,838,062**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Self Insurance Fund

Fund 61	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 297,767**	**$ 304,261**
INCOME		
Claim Reimbursements	$ -	$ -
Incoming Transfers	750,000	750,000
Total Income	**$ 750,000**	**$ 750,000**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Salaries	$ 101,280	$ 105,281
Benefits	47,116	48,648
Insurance	595,110	750,000
Total Expenditures	**$ 743,506**	**$ 903,929**
Net Income/(Loss)	**$ 6,494**	**$ (153,929)**
Ending Fund Balance	**$ 304,261**	**$ 150,332**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Associated Students and Student Rep Fee Trusts

Fund 71	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 295,547**	**$ 303,437**
INCOME		
General	$ 1,270	$ 1,000
Activity Cards	12,450	15,000
Interest	7,930	8,265
Events	-	-
Total Income	**$ 21,650**	**$ 24,265**
EXPENDITURES		
Supplies	$ 6,722	$ 13,500
Operating Expenses	4,503	6,000
Equipment	2,035	2,000
Scholarships	500	2,000
Total Expenditures	**$ 13,760**	**$ 23,500**
Net Income/(Loss)	**$ 7,890**	**$ 765**
Ending Fund Balance	**$ 303,437**	**$ 304,202**

Fund 72	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 25,982**	**$ 39,695**
INCOME		
Student Rep Fee	$ 12,798	$ 15,000
Interest Income	915	953
Total Income	**$ 13,713**	**$ 15,953**
EXPENDITURES		
Operating Expenses	$ -	$ -
Total Expenditures	**$ -**	**$ -**
Net Income/(Loss)	**$ 13,713**	**$ 15,953**
Ending Fund Balance	**$ 39,695**	**$ 55,648**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Student Financial Aid Fund

Fund 74	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ -**	**$ -**
INCOME		
Federal		
PELL Grants	$ 18,294,141	$ 19,500,000
NSL-Federal/Local	2,449,266	2,500,000
SEOG Grants	500,000	500,000
TANF	25,310	24,500
National Service Award	65,000	70,000
Bureau of Indian Affairs	10,000	25,000
Trio Grants	21,000	-
State		
Cal Grants	$ 3,344,002	$ 3,590,000
Student Success Completion Grant	5,727,565	6,000,000
CAFYES Grant	155,250	200,000
EOPS/CARE	812,690	880,000
Other State Grants/Awards	1,004,358	1,297,000
Local		
Other Local Grants/Awards	$ -	$ -
Transfer from General Fund	-	-
Total Income	**$ 32,408,582**	**$ 34,586,500**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
EXPENDITURES		
Federal		
PELL Grants	$ 18,294,141	$ 19,500,000
NSL-Federal/Local	2,449,266	2,500,000
SEOG Grants	500,000	500,000
TANF	25,310	24,500
National Service Award	65,000	70,000
Bureau of Indian Affairs	10,000	25,000
Trio Grants	21,000	-
State		
Cal Grants	$ 3,344,002	$ 3,590,000
Student Success Completion Grant	5,727,565	6,000,000
CAFYES Grant	155,250	200,000
EOPS/CARE	812,690	880,000
Other State Grants/Awards	1,004,358	1,297,000
Local		
Other Local Grants/Awards	$ -	$ -
Total Expenditures	**$ 32,408,582**	**$ 34,586,500**
Net Income/(Loss)	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Scholarship and Loan Fund

Fund 75	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 136,253**	**$ 174,389**
INFLOW		
Inflow		
Donations	$ 687,412	$ 650,000
Transfer from Trustee Scholarship Fund	241,200	300,000
Total Inflow	**$ 928,612**	**$ 950,000**

	2025-2026 Estimated Actual	2026-2027 Tentative Budget
OUTGO		
Awards	$ 890,476	$ 900,000
Total Outgo	**$ 890,476**	**$ 900,000**
Net Inflow/Outgo	**$ 38,136**	**$ 50,000**
Ending Fund Balance	**$ 174,389**	**$ 224,389**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Shasta College Trustees' Scholarship Fund

Fund 77		2025-2026 Estimated Actual		2026-2027 Tentative Budget
Beginning Fund Balance	**$**	**4,602,550**	**$**	**4,756,367**
REVENUES				
Investment Earnings	$	339,190	$	350,000
Contributions		55,827		100,000
Total Income	**$**	**395,017**	**$**	**450,000**

		2025-2026 Estimated Actual		2026-2027 Tentative Budget
EXPENDITURES				
Transfer to Scholarship/Loan Fund	$	241,200	$	300,000
Other Operating Expenses		-		-
Total Expenditures	**$**	**241,200**	**$**	**300,000**
Net Income/(Loss)	**$**	**153,817**	**$**	**150,000**
Ending Fund Balance	**$**	**4,756,367**	**$**	**4,906,367**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
Clubs - Funds Held in Trust

Fund 78	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 202,758**	**$ 219,205**
INFLOW		
Club Activities	$ 72,770	$ 85,000
Total Inflow	**$ 72,770**	**$ 85,000**
OUTGO		
Supplies	$ -	$ -
Operating Expenses	56,323	85,000
Scholarships	-	-
Total Outgo	**$ 56,323**	**$ 85,000**
Net Inflow/Outgo	**$ 16,447**	**$ -**
Ending Fund Balance	**$ 219,205**	**$ 219,205**

Shasta-Tehama-Trinity Joint Community College District
2026-2027
Tentative Budget
PARS Trust

Fund 79	2025-2026 Estimated Actual	2026-2027 Tentative Budget
Beginning Fund Balance	**$ 13,567,703**	**$ 14,632,703**
INFLOW		
Transfer from general	$ -	$ -
Invest - Gains/[Losses]	1,100,000	1,200,000
Total Inflow	**$ 1,100,000**	**$ 1,200,000**
OUTGO		
Service Fees	$ 35,000	$ 35,000
PERS expense	-	-
Total Outgo	**$ 35,000**	**$ 35,000**
Net Inflow/Outgo	**$ 1,065,000**	**$ 1,165,000**
Ending Fund Balance	**$ 14,632,703**	**$ 15,797,703**