



**BUDGET COMMITTEE**

March 11, 2026 2:30 – 3:30 p.m.  
 In Person – Board Room 154

**Approved Minutes**

X	Becky McCall (Chair)	X	Jackie Parker (Co-Chair)	X	Stacey Bartlett	X	Heidi Loftus
X	Scott Gordon	X	Jim Harrell	X	Rob McCandless		Jennine Meier
X	Juanne Van Der Linde	X	Courtney Zimbardo	X	Student Rep Evelyn Degutis		

Guests: Jon Amacker, Keri Mathews, Tim Johnston, Crystal Mair, Destinee Ecklin, Angela Simmons

1. **CALL TO ORDER-** Becky called the meeting to order at 2:33 p.m.
2. **APPROVAL OF MINUTES** – November 19, 2025, December 3, 2025, January 28, 2026, and February 25, 2026  
 There were a couple of updates for clarification to the minutes of November 19<sup>th</sup> and February 25<sup>th</sup>. After discussion, Stacey Bartlett moved to approve all four outstanding minutes in a block as presented, seconded by Courtney Zimbardo. All in favor, no abstentions.
3. **PUBLIC COMMENTS:** This portion of the meeting is reserved for persons wishing to address the Budget Committee on any matter not on the agenda. No action will be taken. Speakers are limited to three minutes.
4. **REPORTS**
5. **DISCUSSION ITEMS**
  - A) **Budget Updates from the State (if applicable)**  
 Becky created a handout on budget updates/highlights. This is for information and will be added to the folder on the Intranet Budget Committee webpage. This will be a living document, and Becky will update as new fiscal updates are received.  
 Becky reminded the committee of the budget timeline and the importance of the Board of Trustees adopting the 2026-2027 Tentative by June 30<sup>th</sup>, 2026.

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 Honest Communication  
 Transparency, No Hidden Agendas  
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## **B) Review 2026-2027 Tentative Budget**

Becky went over the budget development process to remind everyone how the Tentative Budget is created.,

Becky thanked all the budget managers and fiscal analysts for all their hard work.

Becky presented the 2026-2027 Tentative Budget and reminded the committee of the fund cheat sheet that was created and shared at the January 28<sup>th</sup> meeting. She recommended referencing the fund cheat sheet while reviewing the tentative budget.

Becky then stated that the main focus will be on General Fund 11 today, as some of the other funds are still getting fine-tuned. She stated that if there were any questions on other funds then we could go over them. She started by going over the Student Centered Funding Formula updates based on the handout and how those changes are incorporated into the Tentative Budget starting with 24/25, 25/26 and 26/27. Due to the recent updates in revenue from 24/25, mainly the enrollment growth that was funded, 25/26 and 26/27 both are benefiting in a positive revenue projection. She then went over the finals for 24/25, current projections for 25/26 and estimates for 26/27 including the deficit factor, discount factor, SCFF estimates, lottery influx, and projected expenses continuing to rise.

- 24/25 came in at \$65.7M in SCFF Revenue. At final we had about a 4.5% deficit factor but that was resolved.
- The best practice is to adopt a 1.5% – 2% deficit factor, when the State doesn't have one applied for budget development.
- For 25/26 we estimated 1.5% deficit factor but in February there was a 3.4% deficit factor applied. We are hopefully this will be resolved; however, we will not find out until May or July, maybe later.
- We also received growth funding for 24/25 as we had maximized our FTES by reporting on both summers and shifting to the new attendance accounting method. We just learned this in February. This was included in the Governor's 2026-2027 budget to fund 24/25 and 25/26 with growth funding. This was great for us and is now providing a \$1.5M prior year adjustment in SCFF revenue that will hit this fiscal year.
- 25/26 SCFF revenue is based on the prior year total computational revenue (TCR) plus current year cola, which is 2.3% currently.

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- For 26/27 we have a 1.5% deficit factor and 4.5% discount factor. The discount factor of 4.5% is to account for employees who leave positions and it takes months to fill that position.
- The 26/27 SCFF revenue projection is based on trying to capture as many FTES as possible by reporting both summers. This is the next year that we will be trying to maximize our FTES reporting.
- Becky explained that if enrollment dips, then we could be faced with a fiscal hit back to our base. Our enrollment trends are going up but we want to be conservative. The projections are based on the last full year that is complete, which is 24/25.
- Income is slowly going up but so are our expenses.

#### Expenditures:

- Areas to highlight are hourly instructional where we were over budget by about \$1M than what we were anticipating. This is partially because our enrollment is up so there are more PT Faculty and overload hitting this line.
- We will most likely need to augment major object line at final budget, which requires board approval.
- Another line that came in higher than what we budgeted for was hourly instructional aides. This was due to professional experts that were not budgeted properly. We are working on correcting that for next fiscal year.
- Another line that was highlighted was under Employee Benefits, STRS-State Teachers Retirement line. Becky explained that this last year we learned that best practices are to include the States “on behalf” payment as income and expense. That way it can be accounted for if the State ever falls short, as we would be responsible for it. This does not change the net income/loss as it is accounted for on the income and expense side. Many other colleges have already implemented this practice.
- Becky shared that we had planned to withdraw from the OPEB (Other Post Employment Benefits) Trust this fiscal year, which is why the Retiree Health Benefits was reduced on the expense side by \$1.225M. The District recently received the full actuarial study, which has confirmed that it would be in the best interest to withdraw as planned.
- The supply line was highlighted and noted that it has increased considerably since 23/24 to current.

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- Utilities continue to increase. PG&E continues to raise rates but that is out of our control. We have a contract with a third party to assess our energy usage which is a top priority.
- Software keeps going up as well as service fees. Both are external increases out of our control.
- Health insurance rates are projected to increase by 4.5%, which is the same increase we experienced this fiscal year. We will have a better idea in April for next fiscal year.
- There are no transfer outs to capital outlay or other funds at this point, but if the budget can handle it, Becky recommends that we transfer any funds we can into our self insurance fund, as our insurance does not cover some items such as underground water pipe breakage. That fund is getting low and we need to replenish it.
- Juanne: If we are trying to maximize the FTES is there a sweet spot on class size to obtain the best possible outcome, and if so, what would that be.
- Stacey: It all depends on the type of class – 35-45 is the typical enrollment cap for online classes but 20 is the typical minimum class size in online classes. This also depends on the faculty member teaching the class. A seasoned faculty could possibly take on extra students rather than create a new section. The Dean of the department would be someone to speak with on that, or research may have some new tools that could assist in obtaining that information. Another factor would be if the class is a GE required class or a major class required for the student to complete their degree in timely fashion. In that situation a class with fewer enrollments might be allowed to make
- required class and required for the student to complete their major.
- Stacey: In respect to SCFF, there are a lot of geopolitics at play currently. Have there been any conversations about how the current situation will affect enrollment? Such as a draft?
- Becky: No discussions have occurred in cabinet related to a potential draft.
- One of our biggest concerns is whether the state can fully fund the SCFF if community colleges keep growing and increasing enrollment.
- We reset our funding floor to \$65.7M in 24/25, so that is minimum funding. If we continue to raise that due to reporting increased FTES every other year, we may have a larger gap to fill if the state can't fund it all and/or we have an enrollment decline.

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- This is why it is important for colleges to set funds aside, in reserves, to weather the storm. We are in a good position to weather any storms short term.
- Tim: would it be possible to run a scenario of the affect the 50% calc vs the budget and the discount factor regarding searches and open positions? Becky stated that we can provide an update on the 50% calc and explained that the discount factor is being evaluated to see if any adjustments are necessary.

## **6. OTHER**

### **A) Initiative Funding Requests Phase II**

Becky went over the most recent excel sheet sent out by the President office showing which items were approved in phase II. Becky mentioned that we are working hard to fulfill the approvals in this fiscal year so they do not roll into the next fiscal year. She mentioned that Destinee Ecklin has been helping immensely with the faculty area initiatives and thanked her.

## **7. ANNOUNCEMENTS**

Scott Gordon: Butte College is offering an online course in Governmental/Non-Profit Accounting every other semester.

- 8. ADJOURNMENT** – Motion to adjourn Courtney Zimbardo, seconded by Scott Gordon at 3:32 p.m.

- 9. NEXT MEETING:** March 25, 2026

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## Shasta College Budget Update/Highlights

March 3<sup>rd</sup>, 2026

RE: 2026-2027 Governor's Proposed Budget & SCFF Updates (FY25, FY26 & FY27)

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### **2026-2027 Governor's Proposed Budget: Things to watch in the "May Revise"**

The May Revise will be a critical checkpoint for understanding whether the Administration is beginning to structurally realign ongoing expenditures with more volatile and uncertain revenues. For local governments, higher education, and state-supported programs, the outlook suggests continued budget pressure, heightened risk management, and limited capacity for new ongoing commitments.

#### **1. Revenue Estimates and Volatility:**

- The Governor's Department of Finance (DOF) and the Legislative Analyst's Office (LAO) currently differ by approximately \$30 billion in revenue estimates across 2024-25 through 2026-27.
- The LAO cautions that stock market performance poses a significant downside risk to revenue projections, particularly given California's heavy reliance on capital gains and high-income earners.
- Recent revenue growth has been driven in part by investor enthusiasm around artificial intelligence and emerging technologies, which the Governor has acknowledged may be temporary and not sustainable.

#### **2. Multi-Year Structural State Deficits:**

- The LAO projects ongoing structural deficits ranging from \$20 billion to \$35 billion annually from 2027-28 through 2029-30.
- According to the LAO, California has transitioned from cyclical deficits to structural imbalances, where ongoing expenditures exceed ongoing revenues.
- The LAO draws parallels to two prior periods:
  - Post dot-com bust
  - Post Great Recession

*"Nearly four years ago—on the heels of the pandemic and two years of extraordinary revenue growth and historic surpluses—revenues fell sharply, posting double-digit declines. Since then, revenues resumed growing, even above historic averages, but not fast enough to catch up with the state's spending level... Without action to realign ongoing expenditures with ongoing revenues, the risk of repeating history looms large." — LAO*

#### **3. Governor's Acknowledgment of Fiscal Challenges**

- The Governor's January proposal includes a \$2.9 billion budget shortfall, acknowledging near-term fiscal pressure.
- The Administration has stated that recent revenue strength is partly driven by temporary market dynamics, increasing the likelihood of downward revisions in future forecasts.
- The May Revise is expected to more fully incorporate projected multi-year deficits, particularly beyond the budget window.

#### **4. External Risk Factors and Economic Uncertainty**

- Ongoing federal policy uncertainty, including potential changes to tax, trade, and spending policy, remains a risk to California's economy.
- Geopolitical instability, including heightened tensions in the Middle East, may contribute to:
- Broader risks include inflationary pressures, the potential for economic slowdown or recession, and disruptions to global supply chains.

#### **What to watch in May:**

- Updated capital gains assumptions & revisions tied to stock market performance and investor behavior
- Whether the May Revise narrows or widens the DOF-LAO revenue gap
- One-time versus ongoing solutions, such as use of reserves and deferrals
- Early groundwork for risk mitigation and budget balancing strategies for current years and future

# Shasta College General Fund 11 Student Centered Funding Formula (SCFF) Revenue Updates:

## 2024-2025 SCFF Recalc:

- R1 Exhibit C February 2026- Rebuild Funding Floor – Min. Guarantee = \$67,079,846 moving forward
  - TCR Estimates=Adopted Budget \$65,706,220 to Recalc \$67,079,846 (2% increase)
    - *Largely attributed to the Enrollment Growth that was funded in 2026-2027 Governors Proposed Budget*
- COLA=1.07%
- Deficit=0%
- Deferrals= Paid (one month deferred to July)

## 2025-2026 SCFF Estimated Actuals P1:

- P1 Exhibit C February 2026- Stability
  - TCR CY Estimate for 2025-2026 is based on 2024-2025 R1 Exhibit C TCR, plus CY COLA
    - \$67,079,846 (2024-2025 R1 Exhibit C TCR)+ 2.3% (CY COLA)=\$68,622,682 (2% increase from adopted budget)
  - \*Largely attributed to the Enrollment Growth that was funded in 2026-2027 Proposed budget, included funding for 24/25- boosted floor*
  - COLA=2.3%
  - Deficit= 3.0364% (Adopted Budget 1.5% or \$1M; P1 Exhibit C 3.0364% or \$2M)
  - Deferrals=\$3.3M (two months, paid out in July 2026)

## 2026-2027 SCFF Key Projections/Risks:

- 2026-2027 SCFF-Goals
  - Maximize FTES Reporting:
    - Tehama Center Status -Grow Tehama
    - Report with both summers included (SU26, FA26, SP27 & SU27)
    - Capture more growth funding (1.5% in proposed budget)
  - Projected Estimate: \$70.3M
- 2026-2027 Risks:
  - Enrollment decline, goal not reached could put us into the Funding Floor TCR calculation as that would be the highest out of the three methods. The last two years our enrollment has steadily been increasing, and we do not anticipate this, however we need to be aware of this as a risk factor when doing projections.
    - Here is an explanation as to why we could go into the funding floor status with an enrollment decline:
      - Reporting Fall-25 & Fall-26 our Calculated SCFF for 2025/2026 is going to be in a decline, which puts us into the Prior Year SCFF plus current year COLA for the TCR calculation for 2025/2026. For 2026/2027, prior year calculated SCFF plus current year COLA will be less than our funding floor set in 2024/2025. If we fall back to funding floor, the revenue loss from FY26 to FY27 would be \$1.5M
- Deficit Factor Estimate= 1.5-2%
- COLA=2.41%

**2026-2027 Tentative Budget Development Next Steps:** Tentative 2026-2027 to Budget Committee on March 11th for first view, March 25<sup>th</sup> for second review, April 15<sup>th</sup> third review, May 5<sup>th</sup> College Council, and June 10<sup>th</sup> to Board of Trustees.

## **Definitions:**

Apportionment= the allocation of state, federal and local property tax funds to California Community College Districts, primarily calculated by the SCFF.

SCFF=Student Centered Funding Formula

- Budget Act appropriates funds through the SCFF, which includes specific metrics in the calculation including FTES (70% enrollment), Student Success ( 10% performance outcomes), and Supplemental ( 20% equity).

TCR= Total Computational Revenue

- Calculation that determines each District's State General Fund, Education Protection Act (EPA) and local revenue sources.
- There are three different methods to determine which TCR Calculation is used for funding. Districts will receive whichever method is the highest in the given year:
  - o Current Year (CY) Calculated SCFF
  - o Prior Year (PY) SCFF-
    - Prior Year Calculated SCFF plus Current Year (CY) COLA
  - o Stability/Hold Harmless- Funding Floor set in 2024/2025
    - This would have to be legislatively changed to reset the floor

FTES=Full Time Equivalent Student

- Workload measure for state funding. One FTES equals 525 contact hours, or total student contact hours for a course divided by 525 to determine the number of FTES per course. Includes Credit, Non-Credit, & Special Admit (Dual Enrollment/Concurrent Enrollment)

Deficit= Fiscal Shortfall, no guarantee of payment

Deferral= Fiscal delay in receiving funds and no guarantee on timing

COLA=Cost of Living Adjustment

CY=Current (Fiscal) Year

FY=Future Year

FFY=Future, Future Year

AD-Advanced Apportionment -receive in end of July for upcoming Fiscal year

P1-First Principal Apportionment- received in February which includes updates from last fiscal year's recalc and current year updates with those incorporated

P2- Second Principal Apportionment- received at end of June for current fiscal year, includes May Revise updates and Spring Semester reporting-can still change after this but getting closer

R1= Apportionment Recalculation- can receive updates throughout the current year. The last one received will be in February for the prior fiscal year.

**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	
<b>General Funds</b>					
11	General Fund - Unrestricted	\$ 19,439,141	\$ 77,115,361	\$ 77,890,639	\$ 18,663,862
12	General Fund - Restricted	-	31,391,909	31,391,909	-
<b>Debt Service Funds</b>					
23	2002 General Obligation Bond Interest & Redemption Fund	3,548,732	2,847,638	2,340,518	4,055,852
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
<b>Special Revenue Funds</b>					
34	Revenue Fund	1,672,482	4,276,118	4,088,930	1,859,670
35	Repair and Replacement Reserve Fund	7,648	-	-	7,648
36	Auxiliary Fund	1,728,707	1,106,234	1,403,556	1,431,385
37	Parking Improvement Fund	2,013,333	41,484	43,550	2,011,267
<b>Capital Projects Funds</b>					
41	Capital Outlay Projects Fund	10,091,397	6,005,283	7,276,000	8,820,680
43	2016 General Obligation Bond Project Fund	42,704,178	6,211,242	14,994,182	33,921,238
<b>Internal Service Funds</b>					
61	Self Insurance Fund	356,657	800,000	903,929	252,728
<b>Trust Funds</b>					
71	Associated Students	304,437	24,265	23,500	305,202
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	195,875	950,000	900,000	245,875
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	11,626,186	1,200,000	35,000	12,791,186
<b>Totals 2026-2027 Tentative Budget</b>		<b>\$ 104,480,112</b>	<b>\$ 174,571,489</b>	<b>\$ 183,413,187</b>	<b>\$ 95,638,413</b>

**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
<b>Beginning Fund Balance-Undesignated</b>	<b>\$ 16,147,055</b>	<b>\$ 18,316,617</b>	<b>\$ 18,854,793</b>	<b>\$ 18,854,793</b>	<b>\$ 19,439,141</b>
<b>Estimated Beginning Balance 7/1/26</b>					
<b>INCOME</b>					
<b>Federal Income</b>					
Forest Reserve Fund	\$ 45,090	\$ 7,339	\$ -	\$ 70	\$ -
Miscellaneous (Federal Projects)	-	-	-	-	-
<b>Total Federal Income</b>	<b>\$ 45,090</b>	<b>\$ 7,339</b>	<b>\$ -</b>	<b>\$ 70</b>	<b>\$ -</b>
<b>State Income</b>					
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
Miscellaneous (State Projects)	237,770	2,012,492	170,000	170,000	2,210,000
<b>Total State Income</b>	<b>\$ 42,794,076</b>	<b>\$ 45,251,818</b>	<b>\$ 41,792,846</b>	<b>\$ 44,287,708</b>	<b>\$ 46,169,873</b>
<b>Local Income</b>					
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	455,953	560,700
Miscellaneous Local Income	124,261	7,573,674	83,800	65,814	48,800
<b>Total Local Income</b>	<b>\$ 26,184,366</b>	<b>\$ 36,470,730</b>	<b>\$ 29,354,164</b>	<b>\$ 29,235,835</b>	<b>\$ 30,940,488</b>
<b>Other Financing Sources</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	12,492	15,000	15,000	10,000	5,000
<b>Total Other Financing Sources</b>	<b>\$ 12,492</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>
<b>Total Income</b>	<b>\$ 69,036,024</b>	<b>\$ 81,744,887</b>	<b>\$ 71,162,010</b>	<b>\$ 73,533,613</b>	<b>\$ 77,115,361</b>

**Shasta-Tehama-Trinity Joint Community College District  
2026-2027**

**Tentative Budget  
General Fund - Unrestricted**

Fund 11

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Tentative Budget</b>
<b>EXPENDITURES</b>					
<b>Academic Salaries</b>					
Instructional Contract	\$ 12,301,255	\$ 12,883,150	\$ 14,028,240	\$ 13,570,070	\$ 14,088,440
Non Instructional Contract	1,453,082	1,213,290	1,450,682	1,441,784	1,522,224
Academic Administrators	2,915,933	2,895,472	3,006,600	2,962,126	3,041,463
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	462,440
<b>Total Academic Salaries</b>	<b>\$ 23,407,805</b>	<b>\$ 24,334,393</b>	<b>\$ 25,405,419</b>	<b>\$ 25,993,504</b>	<b>\$ 26,614,567</b>
<b>Classified Salaries</b>					
Non Instructional Contract	\$ 7,842,375	\$ 8,239,579	\$ 9,330,593	\$ 8,873,562	\$ 9,378,832
Instructional Aides Contract	981,426	947,891	1,036,236	1,016,354	1,123,027
Classified Management/Supervisory/Confidential	4,358,805	4,472,857	4,753,696	4,645,450	4,925,988
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
<b>Total Classified Salaries</b>	<b>\$ 15,191,999</b>	<b>\$ 15,782,508</b>	<b>\$ 17,346,191</b>	<b>\$ 16,848,838</b>	<b>\$ 18,116,495</b>
<b>Employee Benefits</b>					
STRS - State Teachers Retirement	\$ 3,587,546	\$ 5,510,901	\$ 4,517,347	\$ 3,904,644	\$ 6,737,643
PERS - Public Employees Retirement	3,795,692	4,117,882	4,511,390	4,264,094	4,522,341
Social Security & Medicare	1,548,926	1,642,283	1,753,737	1,750,186	1,825,240
Medical/Dental/Vision/Life Insurance	3,333,719	4,202,133	4,866,994	4,363,612	4,870,853
Unemployment Insurance	37,991	38,505	42,093	42,084	44,006
Workers Compensation Insurance	652,263	708,541	770,476	781,492	792,570
Retirees Health Benefits	2,724,101	2,736,511	1,900,000	1,900,000	3,100,000
<b>Total Employee Benefits</b>	<b>\$ 15,680,238</b>	<b>\$ 18,956,756</b>	<b>\$ 18,362,037</b>	<b>\$ 17,006,112</b>	<b>\$ 21,892,653</b>
<b>Supplies</b>					
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
<b>Total Supplies</b>	<b>\$ 1,284,764</b>	<b>\$ 1,524,336</b>	<b>\$ 1,995,363</b>	<b>\$ 1,596,198</b>	<b>\$ 2,035,515</b>
<b>Other Operating Expenses</b>					
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
<b>Total Expenditures</b>	<b>\$ 66,866,462</b>	<b>\$ 81,206,711</b>	<b>\$ 75,117,536</b>	<b>\$ 72,949,265</b>	<b>\$ 81,560,879</b>
<b>Discount Factor @ 4.5% (see Note below)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,380,289)</b>	<b>\$ -</b>	<b>\$ (3,670,240)</b>
<b>Projected Expenditures</b>	<b>\$ 66,866,462</b>	<b>\$ 81,206,711</b>	<b>\$ 71,737,247</b>	<b>\$ 72,949,265</b>	<b>\$ 77,890,639</b>
<b>Net Income/(Loss)</b>	<b>\$ 2,169,562</b>	<b>\$ 538,176</b>	<b>\$ (575,237)</b>	<b>\$ 584,348</b>	<b>\$ (775,278)</b>
<b>Ending Fund Balance</b>	<b>\$ 18,316,617</b>	<b>\$ 18,854,793</b>	<b>\$ 18,279,556</b>	<b>\$ 19,439,141</b>	<b>\$ 18,663,862</b>
	27.4%	23.2%	25.5%	26.6%	24.0%

**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	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
17% of Fund 11 Expense - Minimum Requirement	11,367,299	13,805,141	12,195,332	12,401,375	13,241,409
17% of Fund 12 Expense - Minimum Requirement	5,687,251	0	5,993,608	5,539,290	5,336,625
Reserve for Economic Uncertainty	1,262,068	5,049,652	90,616	1,498,476	85,829
<b>Unrestricted Fund Balance Total</b>	<b>18,316,617</b>	<b>18,854,793</b>	<b>18,279,556</b>	<b>19,439,141</b>	<b>18,663,862</b>

	23/24 Actuals	24/25 Actuals	25/26 Budget	25/26 Estimated Actuals	26/27 Proposed Budget
<b>SCFF</b>	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

## Shasta-Tehama-Trinity Joint Community College District 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
<b>Beginning Fund Balance-Undesignated Estimated Beginning Balance 7/1/26</b>	\$ 16,147,055	\$ 18,316,617	\$ 18,854,793	\$ 18,854,793	\$ 19,439,141
Total Federal Income	\$ 45,090	\$ 7,339	\$ -	\$ 70	\$ -
Total State Income	\$ 42,794,076	\$ 45,251,818	\$ 41,792,846	\$ 44,287,708	\$ 46,169,873
Total Local Income	\$ 26,184,366	\$ 36,470,730	\$ 29,354,164	\$ 29,235,835	\$ 30,940,488
Total Other Financing Sources	\$ 12,492	\$ 15,000	\$ 15,000	\$ 10,000	\$ 5,000
<b>Total Income</b>	<b>\$ 69,036,024</b>	<b>\$ 81,744,887</b>	<b>\$ 71,162,010</b>	<b>\$ 73,533,613</b>	<b>\$ 77,115,361</b>
Total Academic Salaries	\$ 23,407,805	\$ 24,334,393	\$ 25,405,419	\$ 25,993,504	\$ 26,614,567
Total Classified Salaries	\$ 15,191,999	\$ 15,782,508	\$ 17,346,191	\$ 16,848,838	\$ 18,116,495
Total Employee Benefits	\$ 15,680,238	\$ 18,956,756	\$ 18,362,037	\$ 17,006,112	\$ 21,892,653
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
<b>Total Expenditures</b>	<b>\$ 66,866,462</b>	<b>\$ 81,206,711</b>	<b>\$ 75,117,536</b>	<b>\$ 72,949,265</b>	<b>\$ 81,560,879</b>
<b>Discount Factor @ 4.5% (see Note below)</b>			<b>\$ (3,380,289)</b>		<b>\$ (3,670,240)</b>
<b>Projected Expenditures</b>	<b>\$ 66,866,462</b>	<b>\$ 81,206,711</b>	<b>\$ 71,737,247</b>	<b>\$ 72,949,265</b>	<b>\$ 77,890,639</b>
<b>Net Income/(Loss)</b>	<b>\$ 2,169,562</b>	<b>\$ 538,176</b>	<b>\$ (575,237)</b>	<b>\$ 584,348</b>	<b>\$ (775,278)</b>
<b>Ending Fund Balance</b>	<b>\$ 18,316,617</b>	<b>\$ 18,854,793</b>	<b>\$ 18,279,556</b>	<b>\$ 19,439,141</b>	<b>\$ 18,663,862</b>
	27.4%	23.2%	25.5%	26.6%	24.0%

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

Fund 12

	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 Estimated Actuals</b>	<b>2026-2027 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
College To Career	\$ 414,729	\$ 377,382	\$ 313,884.00
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
<b>Total Federal Income</b>	<b>\$ 4,153,046</b>	<b>\$ 3,914,156</b>	<b>\$ 3,387,596</b>
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
<b>Total State Income</b>	<b>\$ 28,671,938</b>	<b>\$ 26,189,479</b>	<b>\$ 25,215,283</b>

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

Fund 12	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 Estimated Actuals</b>	<b>2026-2027 Tentative Budget</b>
<b>Local Income</b>			
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
<b>Total Local Income</b>	<b>\$ 1,561,508</b>	<b>\$ 1,578,532</b>	<b>\$ 1,887,139</b>
<b>Other Financing Sources</b>			
Adult Ed Consortium-Member	\$ 870,023	\$ 901,891	\$ 901,891
<b>Total Other Financing Sources</b>	<b>\$ 870,023</b>	<b>\$ 901,891</b>	<b>\$ 901,891</b>
<b>Total Income</b>	<b>\$ 35,256,515</b>	<b>\$ 32,584,058</b>	<b>\$ 31,391,909</b>
<b>EXPENDITURES</b>			
<b>Academic Salaries</b>			
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
<b>Total Academic Salaries</b>	<b>5,478,098</b>	<b>5,936,516</b>	<b>6,214,263</b>
<b>Classified Salaries</b>			
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
<b>Total Classified Salaries</b>	<b>\$ 9,977,208</b>	<b>\$ 9,403,158</b>	<b>\$ 9,452,966</b>
<b>Employee Benefits</b>			
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
<b>Total Employee Benefits</b>	<b>7,088,847</b>	<b>6,629,670</b>	<b>6,820,874</b>
<b>Supplies</b>			
Instructional	\$ 724,725	\$ 671,312	\$ 655,549
Non-Instructional	717,156	594,068	539,698
<b>Total Supplies</b>	<b>\$ 1,441,881</b>	<b>\$ 1,265,380</b>	<b>\$ 1,195,247</b>

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

Fund 12	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 Estimated Actuals</b>	<b>2026-2027 Tentative Budget</b>
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
<b>Total Other Operating Expenses</b>	<b>\$ 7,061,933</b>	<b>\$ 5,838,702</b>	<b>\$ 4,202,034</b>
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
<b>Total Capital Outlay</b>	<b>\$ 1,746,610</b>	<b>\$ 1,548,318</b>	<b>\$ 1,386,141</b>
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
<b>Total Other Outgo</b>	<b>\$ 2,461,938</b>	<b>\$ 1,962,314</b>	<b>\$ 2,120,384</b>
<b>Total Expenditures, Capital Outlay &amp; Other Outgo</b>	<b>\$ 35,256,515</b>	<b>\$ 32,584,058</b>	<b>\$ 31,391,909</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 2026-2027

## Tentative Budget

### General Fund - Restricted SUMMARY

	<b>2025-2026 Adopted Budget</b>	<b>2025-2026 Estimated Actuals</b>	<b>2026-2027 Tentative Budget</b>
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
<b>Total Income</b>	<b>\$ 35,256,515</b>	<b>\$ 32,584,058</b>	<b>\$ 31,391,909</b>
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
<b>Total Expenditures</b>	<b>\$ 35,256,515</b>	<b>\$ 32,584,058</b>	<b>\$ 31,391,909</b>
<b>Net Income/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Fund 23

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

	<b>2025-2026 Estimated Actual</b>	<b>2026-2027 Tentative Budget</b>
<b>EXPENDITURES</b>		
Debt Principal Reduction	\$ 1,695,000	\$ 1,850,000
Debt Interest Reduction	558,214	490,518
Held in Escrow	-	-
Bond Issuance Cost	750.00	-
Service Fees	-	-
<b>Total Expenditures</b>	<b>\$ 2,253,964</b>	<b>\$ 2,340,518</b>
<b>Net Income/(Loss)</b>	<b>\$ 477,056</b>	<b>\$ 507,120</b>
<b>Ending Fund Balance</b>	<b>\$ 3,548,732</b>	<b>\$ 4,055,852</b>

**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
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<b>Beginning Fund Balance</b>	<b>\$ 47,654</b>	<b>\$ 62,936</b>
<b>INCOME</b>		
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
<b>Total Income</b>	<b>\$ 797,346</b>	<b>\$ 806,919</b>

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

**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
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<b>Beginning Fund Balance</b>	<b>\$ 5,386,113</b>	<b>\$ 5,713,136</b>
<b>INCOME</b>		
Interest	\$ 101,407	\$ 105,688
Taxes	6,286,556	6,551,895
Bond Proceeds	-	-
Bond Premium	-	-
<b>Total Income</b>	<b>\$ 6,387,963</b>	<b>\$ 6,657,583</b>

2025-2026 Estimated Actual	2026-2027 Tentative Budget
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<b>EXPENDITURES</b>		
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	-	-
<b>Total Expenditures</b>	<b>\$ 6,060,940</b>	<b>\$ 6,358,984</b>
<b>Net Income/(Loss)</b>	<b>\$ 327,023</b>	<b>\$ 298,599</b>
<b>Ending Fund Balance</b>	<b>\$ 5,713,136</b>	<b>\$ 6,011,735</b>

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

Fund 34

	<b>2025-2026 Estimated Actual</b>	<b>2026-2027 Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,034,599</b>	<b>\$ 1,672,482</b>
<b>INCOME</b>		
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	40,010
<b>Total Income</b>	<b>\$ 4,147,094</b>	<b>\$ 4,276,118</b>
<b>EXPENDITURES</b>		
Salaries	\$ 1,252,443	\$ 1,519,089
Fringe Benefits	499,543	448,399
Supplies	597,916	826,500
Utilities	193,606	205,178
Other Operating Expenses	115,580	167,005
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
<b>Total Expenditures</b>	<b>\$ 3,509,211</b>	<b>\$ 4,088,930</b>
<b>Net Income/(Loss)</b>	<b>\$ 637,883</b>	<b>\$ 187,188</b>
<b>Ending Fund Balance</b>	<b>\$ 1,672,482</b>	<b>\$ 1,859,670</b>

**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
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<b>Beginning Fund Balance</b>	\$	7,648	\$	7,648
<b>INCOME</b>				
Interest	\$	-	\$	-
Transfers from Revenue Fund-Dorm Loan		-		-
Transfers from Revenue Fund		-		-
<b>Total Income</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

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

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

Fund 36

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

	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>EXPENDITURES</b>		
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	-	-
<b>Total Expenditures</b>	<b>\$ 1,215,068</b>	<b>\$ 1,403,556</b>
<b>Net Income/(Loss)</b>	<b>\$ (120,673)</b>	<b>\$ (297,322)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,728,707</b>	<b>\$ 1,431,385</b>

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

Fund 37	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,516,631</b>	<b>\$ 2,013,333</b>
<b>INCOME</b>		
Interest	\$ 39,805	\$ 41,484
Transfer from Unrestricted Fund	500,000	-
Transfer from Restricted Fund	-	-
<b>Total Income</b>	<b>\$ 539,805</b>	<b>\$ 41,484</b>
<b>EXPENDITURES</b>		
Repairs and Operating Expenses	\$ 4,000	\$ 4,000
Site Improvement	-	-
Transfer to Interest and Redemption Fund	39,103	39,550
<b>Total Expenditures</b>	<b>\$ 43,103</b>	<b>\$ 43,550</b>
<b>Net Income/(Loss)</b>	<b>\$ 496,702</b>	<b>\$ (2,066)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,013,333</b>	<b>\$ 2,011,267</b>



**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
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<b>Beginning Fund Balance</b>	<b>\$ 53,760,598</b>	<b>\$ 42,704,178</b>
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**INCOME**

Interest	\$ 1,211,242	\$ 1,211,242
State Reimbursement-Bond Projects	3,139,947	5,000,000
Transfer from Capital Outlay	-	-
Bond Proceeds- Series D	-	-

<b>Total Income</b>	<b>\$ 4,351,189</b>	<b>\$ 6,211,242</b>
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2025-2026 Estimated Actual	2026-2027 Tentative Budget
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**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

<b>Total Expenditures</b>	<b>\$ 15,407,609</b>	<b>\$ 14,994,182</b>
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<b>Net Income/(Loss)</b>	<b>\$ (11,056,420)</b>	<b>\$ (8,782,940)</b>
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<b>Ending Fund Balance</b>	<b>\$ 42,704,178</b>	<b>\$ 33,921,238</b>
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**Shasta-Tehama-Trinity Joint Community College District  
2026-2027  
Tentative Budget  
Self Insurance Fund**

Fund 61

	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 297,767</b>	<b>\$ 356,657</b>
<b>INCOME</b>		
Claim Reimbursements	\$ 36,252	\$ 50,000
Incoming Transfers	750,000	750,000
<b>Total Income</b>	<b>\$ 786,252</b>	<b>\$ 800,000</b>

	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>EXPENDITURES</b>		
Salaries	\$ 101,106	\$ 105,281
Benefits	46,146	48,648
Insurance	580,110	750,000
<b>Total Expenditures</b>	<b>\$ 727,362</b>	<b>\$ 903,929</b>
<b>Net Income/(Loss)</b>	<b>\$ 58,890</b>	<b>\$ (103,929)</b>
<b>Ending Fund Balance</b>	<b>\$ 356,657</b>	<b>\$ 252,728</b>

**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
<b>Beginning Fund Balance</b>	\$ 295,547	\$ 304,437
<b>INCOME</b>		
General	\$ 2,270	\$ 1,000
Activity Cards	12,450	15,000
Interest	7,930	8,265
Events	-	-
<b>Total Income</b>	<b>\$ 22,650</b>	<b>\$ 24,265</b>
<b>EXPENDITURES</b>		
Supplies	\$ 6,722	\$ 13,500
Operating Expenses	4,503	6,000
Equipment	2,035	2,000
Scholarships	500	2,000
<b>Total Expenditures</b>	<b>\$ 13,760</b>	<b>\$ 23,500</b>
<b>Net Income/(Loss)</b>	<b>\$ 8,890</b>	<b>\$ 765</b>
<b>Ending Fund Balance</b>	<b>\$ 304,437</b>	<b>\$ 305,202</b>

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

**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
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<b>Beginning Fund Balance</b>	<b>\$ 4,602,550</b>	<b>\$ 4,756,367</b>
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**REVENUES**

Investment Earnings	\$ 339,190	\$ 350,000
Contributions	55,827	100,000
<b>Total Income</b>	<b>\$ 395,017</b>	<b>\$ 450,000</b>

2025-2026 Estimated Actual	2026-2027 Tentative Budget
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**EXPENDITURES**

Transfer to Scholarship/Loan Fund	\$ 241,200	\$ 300,000
Other Operating Expenses	-	-
<b>Total Expenditures</b>	<b>\$ 241,200</b>	<b>\$ 300,000</b>
<b>Net Income/(Loss)</b>	<b>\$ 153,817</b>	<b>\$ 150,000</b>
<b>Ending Fund Balance</b>	<b>\$ 4,756,367</b>	<b>\$ 4,906,367</b>



**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
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<b>Beginning Fund Balance</b>	<b>\$ 157,739</b>	<b>\$ 195,875</b>
<b>INFLOW</b>		
Inflow		
Donations	\$ 687,412	\$ 650,000
Transfer from Trustee Scholarship Fund	241,200	300,000
<b>Total Inflow</b>	<b>\$ 928,612</b>	<b>\$ 950,000</b>

2025-2026 Estimated Actual	2026-2027 Tentative Budget
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<b>OUTGO</b>		
Awards	\$ 890,476	\$ 900,000
<b>Total Outgo</b>	<b>\$ 890,476</b>	<b>\$ 900,000</b>
<b>Net Inflow/Outgo</b>	<b>\$ 38,136</b>	<b>\$ 50,000</b>
<b>Ending Fund Balance</b>	<b>\$ 195,875</b>	<b>\$ 245,875</b>

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

Fund 78

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

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

Fund 79	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Estimated Actual</b>	<b>Tentative Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,561,186</b>	<b>\$ 11,626,186</b>
<b>INFLOW</b>		
Transfer from general	\$ -	\$ -
Invest - Gains/[Losses]	1,100,000	1,200,000
<b>Total Inflow</b>	<b>\$ 1,100,000</b>	<b>\$ 1,200,000</b>
<b>OUTGO</b>		
Service Fees	\$ 35,000	\$ 35,000
PERS expense	-	-
<b>Total Outgo</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Net Inflow/Outgo</b>	<b>\$ 1,065,000</b>	<b>\$ 1,165,000</b>
<b>Ending Fund Balance</b>	<b>\$ 11,626,186</b>	<b>\$ 12,791,186</b>

# FUNDING REQUESTS PHASE II

## Shasta College 2025-26 Funding Request Rankings

26	ACSS	Art	Exhaust Fans (9)	\$ 2,309.00	\$ -	Yes	Fund 11
36	ACSS	Art	Pipe warmer	\$ 7,774.00	\$ -	Yes	Fund 11
8	ACSS	Art	Olympic Reduction Kiln	\$ 34,200.00		Yes	Fund 11
32	BACTE	Early Childhood	Flooring and Furniture Update	\$ 30,000.00	\$ -	Yes	Fund 11
14	VPAS	Facilities	Pickleball Courts to replace small tennis courts (court surfacing plus movable nets for 6 courts)	\$ 31,600.00	\$ -	Yes	Fund 11
31	AVPII	Library	Add research database for pro/con topics English & Communications	\$ 3,745.00	\$ 3,745.00	Yes	Fund 11
25	AVPII	Library	Chromebook Refresh Funding	\$ 30,000.00	\$ 30,000.00	Yes	Fund 11
23	SLAM	Life Sciences	Anatomy Microscopes	\$ 60,425.00	\$ -	Yes	Fund 11
6	DAPS	PEAT	Preventative bracing for all athletic teams	\$ 12,000.00	\$ 200.00	Yes	Fund 11
37	HSUP	PTA	Anatomy TV Subscription/updates	\$ 9,015.00	\$ 9,015.00	Yes	Fund 11
24	Student Services	Student Life	Cultural Experience for International Students	\$ 12,000.00	\$ 12,000.00	Yes	Fund 11
10	BACTE	Agriculture	Laptops for Portable Cart	\$ 19,272.00	\$ -	Yes	SWP/Perkins
9	BACTE	Agriculture	Vehicle for Ag Program	\$ 95,009.00	\$ 3,000.00	Yes	SWP
19	Student Services	Basic Needs	Food pantry refrigeration	\$ 2,500.00		Yes	SWP/Perkins
11	EWD	Career Café	WEE Platform Funding-JobSpeaker	\$ 7,500.00	\$ 7,500.00	Yes	SWP
2	DAPS	Deans Office	Access under gym bleachers	\$ 20,000.00	\$ -	Yes	Fund 11
21	HSUP	Dental Hygiene	Intraoral Cameras	\$ 10,000.00	\$ -	Yes	SWP
3	VPAS	Facilities	Wireless ADA Door Openers - Main Campus (13) Includes Installation	\$ 32,500.00	\$ -	Yes	Fund 41
13	Student Services	Financial Aid	SIG/Strata Consulting (Sunset of Rural Tech Grant)	\$ 12,400.00		Yes	SEAP
17	DAPS	FIRS	Seven-story Fire Training Tower (Fire-2022-2)	\$ 1,600,000.00	\$ -	Yes	ZOGG Funding
29	BACTE	Heavy Equipment Ops	Training grounds improvements	\$ 10,000.00	\$ -	Yes	SWP
28	AVPII	Library	Textbook lending program support	\$ 20,000.00	\$ 20,000.00	Yes	SEAP
4	SLAM	Life Sciences	Microbiology Microscopes	\$ 60,425.00	\$ -	Yes	Fund 11
22	SLAM	Physical Sciences	LabQuest Minis / pH Probes	\$ 10,145.00	\$ -	Yes	SWP
1	SLAM	Physical Sciences	Portable fume hoods	\$ 15,081.00	\$ -	Yes	Fund 11
27	HSUP	PTA	License Exam Fees	\$ 9,700.00	\$ 9,700.00	Yes	SWP
7	HSUP	PTA	Syndaver Anatomical Models	\$ 36,223.00	\$ -	Yes	SWP
49	VPAS	Business Office	Cal Card/Travel Software Solution	\$ 15,000.00	\$ 20,000	Not now	
18	DAPS	CALS	Hyflex Classroom Remodel for 2200 building classroom	\$ 5,000.00	\$ -	Not now	
42	Student Services	CalWorks	CalWORKs Reorganization - Office space for a FT Student Services Specialist			Not now	
30	Student Services	College to Career	C2C study tables	\$ 15,000.00		Not now	
5	AVPII	COLT	Instructional AI to support writing across all areas	\$ 40,000.00	\$ 40,000.00	Not now	
34	DAPS	Deans Office	Soccer Scoreboards	\$ 75,000.00	\$ -	Not now	
20	SLAM	Division-wide	ChatGPT Licenses	\$ 24,000.00	\$ 24,000.00	Not now	
38	AVPII	Early College Enrollment Programs	Purchase "DualEnroll" Software	\$ 88,850.00	\$ 55,850.00	Not now	
16	VPAS	Facilities	Water Bottle Refill Stations - Main Campus (17 Interior + 4 Exterior) Includes Installation	\$ 58,000.00	\$ -	Not now	
15	VPAS	Food Service	Grill/Otherside main door replacemnet	\$ 20,000.00	\$ -	Not now	

Shasta College 2025-26 Funding Request Rankings

12	HR	Human Resources	NEOGov Module: Perform Software	\$ 21,000.00	\$ 21,000.00	Not now	
50	VPAS	IT	LightLeap/IPQS/Fraud Detect. Software	\$ 3,000.00	\$ 20,000	Not now	
41	Student Services	PACE	EV Golf Cart - ADA Compliant	\$ 60,000.00		Not now	
44	Campus Safety	Residence Halls/Student Housing	Resident Advisor Office Remodel	\$ 75,000.00		Not now	
45	Campus Safety	Residence Halls/Student Housing	Residence Halls Commons Remodel	\$ 300,000.00		Not now	
48	Campus Safety	Residence Halls/Student Housing	Residence Halls -Privacy Fencing	\$ 300,000.00	\$ 5,000.00	Not now	
46	Campus Safety	Residence Halls/Student Housing	Residence Halls - Dorm Room Updates	\$ 500,000.00		Not now	
47	Campus Safety	Residence Halls/Student Housing	Residence Halls - Outdoor Furniture and Landscaping	\$ 500,000.00	\$ 5,000.00	Not now	
52	Student Services	Student Life	Institutionalizing Beecoming			Not now	
33	Student Services	Testing Center	Office Space (Testing Center/Classified Staff)			Not now	
35	ACSS	Theatre Arts	Theatre Consulant	\$ 10,000.00	\$ -	Not now	
39	ACSS	Theatre Arts	Theatre Storage	\$ 12,000.00	\$ -	Not now	
40	HSUP	Vocational Nursing	VN Marketing	\$ 10,000.00	\$ -	Not now	
51	BACTE	Water Resources	Lab Space	\$ 75,000.00	\$ 3,000.00	Not now	
43	Student Services		Facilities Omnibus			Not now	

	One-Time	On-going
<b>Total of all initiatives</b>	\$ 1,920,610.00	\$ 40,200.00
<b>Total Yes - Fund 11</b>		
<b>Total Yes - Other funding sources</b>		
<b>Total YES - all sources</b>	\$ -	\$ -

<b>Fiscal Notes</b>
FY25 \$50K allocated from General Fund