BUDGET COMMITTEE
September 30, 2026, 10:00 a.m. – 11:00 a.m.
In Person – Room 1107

MINUTES

X	Becky McCall (Chair)	X	Jackie Parker (Co-chair)	X	Kevin Christ (Classified)	X	Nadia Elwood (Administrator)
X	Scott Gordon (Faculty)	X	Jim Harrell (Administrator)		Rob McCandles (Faculty)	X	Jennine Meier (Classified)
X	Juanne Van Der Linde (Faculty)	X	Amanda Saetern (Classified)	X	Amelia Rocca (Student)		

Guests: Angela Nava. Jennie Beckman. Heidi Diaz. Will Breitbach. Tim Johnson. Crystal Mair. Heidi Loftus. Theresa Markwood. Justina Meeder.

1. **CALL TO ORDER**

   The meeting was called to order by Becky McCall at 10:02 a.m. Becky welcomed Amelia Rocca, our new student representative.

2. **APPROVAL OF MINUTES –** August 26, 2026, Minutes

   It was moved by Jim Harrell and seconded by Scott Gordon to approve the minutes of August 26, 2026. All in favor.

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.

   No public comments

4. **REPORTS**

   No reports

GROUP REMINDERS:
Honest Communication
Transparency, No Hidden Agendas
Listen to Each Other
Do What We Say We Will Do

5. DISCUSSION:

a) Budget Update

In addition to the PowerPoint presentation Becky wanted to highlight that the final budget was approved by the Board on 9/9/2026.

b) Enrollment Status Update

Starting with Summer 2024 the new State Standardized FTES Attendance Accounting calculation was implemented.

- According to the Enrollment Management Report in Tableau:
  - Summer 2026 FTES increased 7.2% over Summer 2025
  - Summer 2026 Enrollment increased 6.1% over Summer 2025
  - Fall 2026 FTES increased 9.0% over Fall 2025
  - Fall 2026 Enrollment increased 5.3% over Fall 2025

- We plan to continue to maximize FTES SU26, FA26, SP27, & SU27.

c) Review of Bylaws

Becky reviewed the Bylaws and discussed the following points:

- To change the voting status of the chair and co-chair so the chair is non-voting, and the co-chair is voting.
- The President could appoint 3 Administrators instead of 2. (One from Instruction/Student Services, one from Extended Ed/Community Partnerships and one from Administrative Services).
- Secretary to the Committee (non-voting) and EA to the VP of Administrative Services could be confused as two positions. Suggestion was to remove the line Secretary to the Committee and keep the EA to the VP of Administrative Services.

Committee members were asked to review the Bylaws and suggested amendments. Table this agenda item to our next meeting.

6. **OTHER/INFORMATIONAL:**
   a) **Measure C**

      Theresa Markwood gave a PowerPoint presentation on Measure C to the group.
      Further information can be found on our website at the following link: https://www.shastacollege.edu/about/bond-projects/measure-c/

   b) **Integrated Planning Manual**

      Becky discussed the Integrated Planning Manual for 2026/2027 which was recently approved by College Council. Please pay attention to the rubric. Becky feels it is well done. A copy of the manual is attached to the minutes.

   c) **BP/AP updates**

      The committee reviewed the following BPAPs:
      AP 6100 – Delegation of Authority, Bus & Fiscal Affairs
      AP 6200 – Budget Preparation
      BP 6250 – Budget Management
      AP 6250 – Budget Management
      AP 6300 – Fiscal Management
      AP 6305 – Reserves

      APs go to College Council.
      BP go to Board.

      Copies of Board Policies and Administrative Policies can be found on our website: https://www.shastacollege.edu/about/leadership-organization/board-of-trustees/board-policies-administrative-procedures/

7. **ANNOUNCEMENTS**

   Crystal mentioned that at the management retreat Kevin introduced an Economic report which has great information. A copy of the report can be found at the following link: https://www.shastacollege.edu/news/story/shasta-college-economic-impact-report-released/

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8. **ADJOURNMENT**
   Motion to adjourn – Motion to adjourn by Jim Harrell, seconded by Nadia Elwood. The meeting was adjourned at 11:00 a.m.

9. **NEXT MEETING:** October 21, 2026

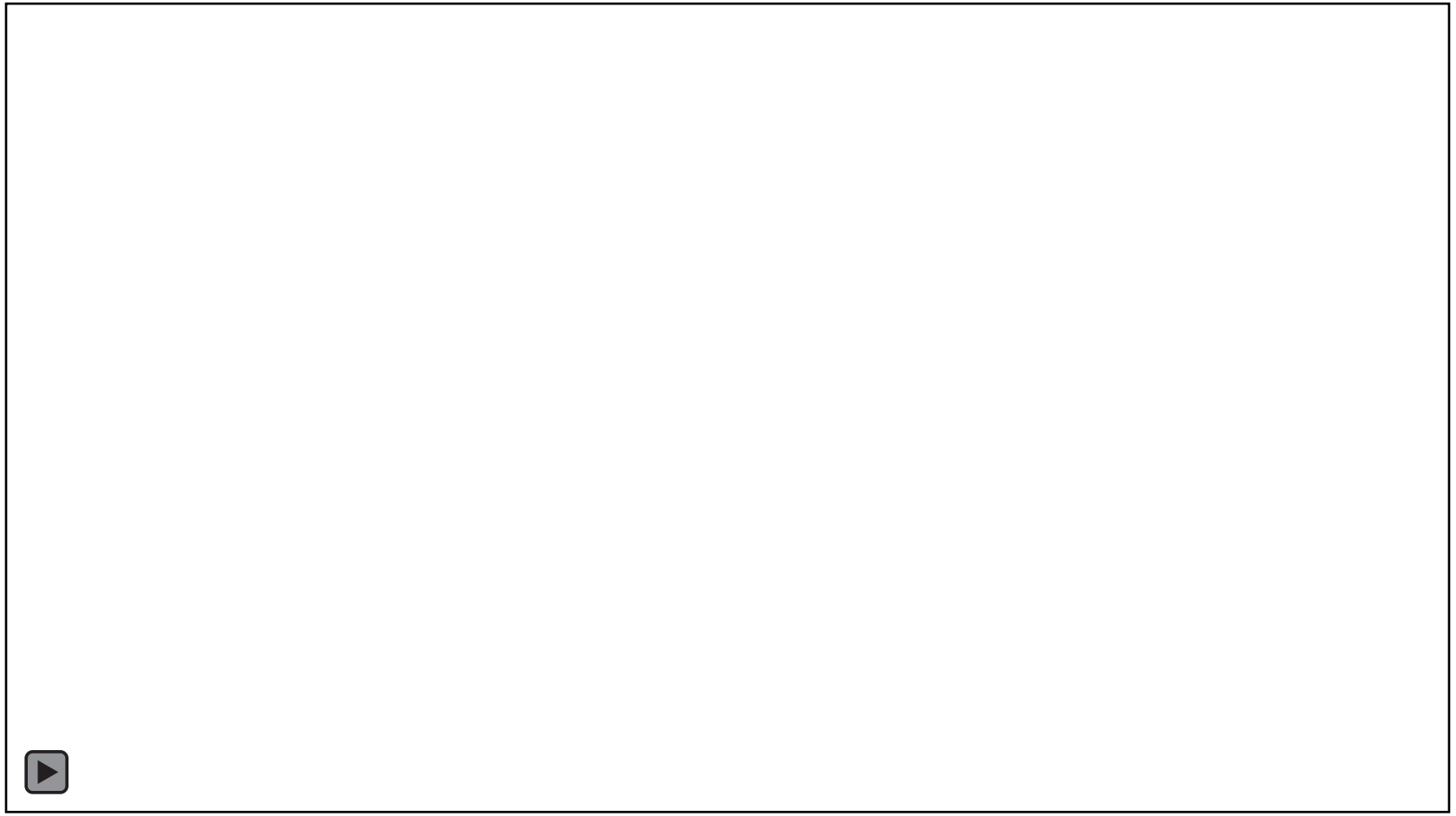
GROUP REMINDERS:
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Student Centered Funding Formula Presentation

Presented to: Budget Committee

Date: 10/21/2026

Presented by: Becky McCall, Assistant President/Vice President of Administrative Services



What is the Student Centered Funding Formula?



The Student Centered Funding Formula (SCFF) was introduced in California in 2018 as a significant shift in how community colleges receive state funding.



Prior to SCFF, funding was primarily based on enrollment numbers. However, this model did not adequately address the needs of low-income students or prioritize student success and equity.



This formula aims to ensure that funding is more aligned with student success and equity goals, supporting initiatives like the Vision for Success, which focuses on closing achievement gaps and improving outcomes for all students.

Components of the SCFF

- The SCFF is determined by several different metrics including:
  - Basic Allocation (Size of College)
  - Full-Time Equivalent Student (FTES-3-year average)
  - Supplemental Allocation (Prior Year Data)
  - Student Success Allocation (3-year average)

Simplified Calculation:

Basic Allocation

FTES + Basic Allocation = Base Allocation

Base Allocation + Supplemental + Success= SCFF Calculated Revenue

Components of the SCFF- Basic Allocation 10%

- Determined by size of school

District Type/FTES	Funding Rate	Number of Colleges	Basi Allocat
Single College Districts			
≥ 20,000	10,732,581.16	-	
≥ 10,000 & < 20,000	8,586,065.27	-	
< 10,000	6,439,546.00	1	6,4
Multi-College Districts			
≥ 20,000	8,586,065.27	-	
≥ 10,000 & < 20,000	7,512,806.48	-	
< 10,000	6,439,546.00	-	
Additional Rural $	2,048,172.33	-	
		Subtotal	$6,4

FTES	Funding Rate	Number of Centers	Ba Alloc
State Approved Centers			
≥ 1,000	$2,146,515.89	-	
Grandparented Centers			
≥ 1,000	2,146,515.89	-	
≥ 750 & < 1,000	1,609,886.50	-	
≥ 500 & < 750	1,073,257.10	-	
≥ 250 & < 500	536,629.40	-	
≥ 100 & < 250	268,316.39	-	
		Subtotal	

Components of the SCFF- Base Allocation 60%

- **FTES- 3 Year Average OR CURRENT YEAR REPORTING (staring 26/27 year)**
- **2026-2027 Rates**
  - Credit $5,649.64
  - Incarcerated $7,922.65
  - Special Admit $7,922.65
  - CDCP $7,922.65
  - Non-Credit $4,764.11

Section 1a	2026-27 Estimate		(Summers 2026 & 2027 counted)					4.31% =projected COLA		
	a	b	c	f	g	h	i			
	2024-25	2025-26	2026-27 Restoration	2026-27	2026-27 3 year	2026-27 Growth	2026-27 Funded	Funding Level		1
Credit	$ 5,939.23	$ 5,714.03	$ 225.20	$ 5,939.23	$ 5,864.16		$ 5,939.23	$ 5,649.64	$ 33,554,500.81	
Incarcerated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,922.65	$ -	
Special Admit	$ 1,169.88	$ 960.29	$ 209.59	$ 1,169.88	$ 1,169.88		$ 1,169.88	$ 7,922.65	$ 9,268,546.27	
CDCP	$ 34.10	$ 20.28	$ 13.82	$ 34.10	$ 34.10		$ 34.10	$ 7,922.65	$ 270,162.26	
Noncredit	$ 122.11	$ 144.43	$ (22.32)	$ 122.11	$ 122.11		$ 122.11	$ 4,764.11	$ 581,745.81	
	$ 7,265.32	$ 6,839.03	$ 412.47	$ 7,265.32	$ 7,190.25	$ -	$ 7,265.32		$ 43,674,955.15	
					3-year ave.				$ 6,945,109.30	Basic Allocation
									$ 50,620,064.45	Total Base Allocation
									$ 14,182,520.62	Supplemental Allocation - asssume flat*COLA
									$ 9,358,501.27	Student Success Allocation - (prior year)*COLA
								A	$ 74,161,086.35	SCFF Calculated TCR Estimate
								B	$ 68,812,574.51	TCR Stability (PY SCFF Plus CY COLA)
								C	$ 67,079,846.00	Funding Floor Max

Components of the SCFF - Supplemental= 20% of Funding

2026-2027 Rates:

- AB540 Students $1,335.96
- Pell Grant Recipients $1,335.96
- Promise Grant Recipients $1,335.96

**Prior Year Data & Rate is set rate plus COLA (example below has a 4.31 Cola Applied).*

NOTE: the table below is for last year's rates and data. We do not have the updated table for this year yet.

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	393	$1,280.76	$503,337
Pell Grant Recipients	1	4,188	1,280.76	5,363,808
Promise Grant Recipients	1	6,035	1,280.76	7,729,366
	Totals	10,616		**$13,596,511**

Components of the SCFF- Success Metrics 10% of Funding

All Students- 3 Year Average

2026-2027 Rates:

- ADT $3,080
- AA/AS $2310
- Bachelors $2310
- Credit Certificates $1539
- Transfer Level Math/Eng $1539
- Transfer 4 Year College $1154
- CTE Units 9+ $769
- Regional Living Wage $769

Section III: Student Success Allocation

All Students - Point Value $755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	259	252	234	248.33	$ 3,020.86	$750,179
Associate Degrees	3	520	1,016	945	827.00	2,265.64	1,873,686
Baccalaureate Degrees	3	11	9	13	11.00	2,265.64	24,922
Credit Certificates	2	189	303	275	255.67	1,510.43	386,166
Transfer Level Math and English	2	185	229	265	226.33	1,510.43	341,860
Transfer to a Four Year University	1.5	447	405	412	421.33	1,132.82	477,295
Nine or More CTE Units	1	1,567	1,734	1,800	1,700.33	755.21	1,284,116
Regional Living Wage	1	1,582	1,443	1,567	1,530.67	755.21	1,155,981
	All Students Subtotal	4,760	5,391	5,511	5,220.67		$6,294,205

Components of the SCFF- Success Metrics 10% of Funding

Pell Students- 3 Year Average

2026-2027 Rates:

- ADT $1165
- AA/AS $874
- Bachelors $874
- Credit Certificates $583
- Transfer Level Math/Eng $583
- Transfer 4 Year College $437
- CTE Units 9+ $291
- Regional Living Wage $291

Pell Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	6	159	175	163	165.67	$ 1,142.95	$189,349
Associate Degrees	4.5	363	671	662	565.33	857.22	484,612
Baccalaureate Degrees	4.5	3	6	7	5.33	857.22	4,572
Credit Certificates	3	103	157	188	149.33	571.48	85,341
Transfer Level Math and English	3	77	116	153	115.33	571.48	65,910
Transfer to a Four Year University	2.25	202	199	227	209.33	428.61	89,722
Nine or More CTE Units	1.5	1,037	1,191	1,266	1,164.67	285.74	332,790
Regional Living Wage	1.5	666	613	627	635.33	285.74	181,539
	Pell Grant Recipients Subtotal	2,610	3,128	3,293	3,010.33		$1,433,835

Components of the SCFF- Success Metrics 10% of Funding

Promise Grant Students-3 Year Average

2026-2027 Rates:

- ADT $777
- AA/AS $583
- Bachelors $583
- Credit Certificates $388
- Transfer Level Math/Eng $388
- Transfer 4 Year College $291
- CTE Units 9+ $194
- Regional Living Wage $194

Promise Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	4	200	212	199	203.67	$ 761.97	$155,188
Associate Degrees	3	442	844	796	694.00	571.48	396,605
Baccalaureate Degrees	3	5	9	9	7.67	571.48	4,381
Credit Certificates	2	132	211	228	190.33	380.98	72,514
Transfer Level Math and English	2	110	157	200	155.67	380.98	59,307
Transfer to a Four Year University	1.5	274	250	276	266.67	285.74	76,197
Nine or More CTE Units	1	1,286	1,466	1,544	1,432.00	190.49	272,785
Regional Living Wage	1	970	876	929	925.00	190.49	176,205
	Promise Grant Recipients Subtotal	3,419	4,025	4,181	3,875.00		$1,213,182

Total Success Allocation- 10%

Section III: Student Success Allocation							
All Students - Point Value $755.21	**Points**	**2022-23 Headcount**	**2023-24 Headcount**	**2024-25 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	259	252	234	248.33	$ 3,020.86	$750,179
Associate Degrees	3	520	1,016	945	827.00	2,265.64	1,873,686
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Credit Certificates	2	132	211	228	190.33	380.98	72,514
Transfer Level Math and English	2	110	157	200	155.67	380.98	59,307
Transfer to a Four Year University	1.5	274	250	276	266.67	285.74	76,197
Nine or More CTE Units	1	1,286	1,466	1,544	1,432.00	190.49	272,785
Regional Living Wage	1	970	876	929	925.00	190.49	176,205
	Promise Grant Recipients Subtotal	3,419	4,025	4,181	3,875.00		$1,213,182
	Total Headcounts	10,789	12,544	12,985	12,106.00		
					Total Student Success Allocation		**$8,941,222**

Bringing it all Together:

California Community Colleges
2025-26 Early Recalculation July 2026
Shasta-Tehama-Trinity Joint CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)						
I. Base Allocation (FTES + Basic Allocation)					$	44,625,055
II. Supplemental Allocation						13,596,511
III. Student Success Allocation						8,941,222
				Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$	67,162,788
				2024-25 SCFF Calculated Revenue + COLA (B)		68,623,268
				Hold Harmless Revenue (C)		67,080,418
				Stability Protection Adjustment		1,460,480
				Hold Harmless Protection Adjustment		-
				2025-26 TCR (Max of A, B, or C)	**$**	**68,623,268**
Revenue Sources						
Property Tax & ERAF					$	23,996,915
Less Property Tax Excess						-
Student Enrollment Fees						1,481,478
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES		Funded FTES: 6,638.01	x Rate: $1,898.15		12,599,917
State General Fund Allocation						30,315,681

State General Fund Allocation						
General Fund Allocation	$	29,846,438				
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		469,243				
Subtotal State General Fund Allocation		**$30,315,681**				
Adjustment(s)		-				
State General Fund Allocation		**$30,315,681**		**Available Revenue**	**$**	**68,393,991**
State General Fund Certification (Exhibit A/D)		**$28,618,771**		**2025-26 TCR (Max of A, B, or C)**		**68,623,268**
Balance (Refer to 2026-27 Advance Memo)		**$1,696,910**	0.3341%	Revenue Deficit	$	(229,277)

Three Options for our Total Computational Revenue (TCR) Determination:

- A: Calculated SCFF
- B: Prior Year Calculated SCFF plus Current Year COLA
- C: Hold Harmless (*set in 2024-2025*)

Shasta College TCR Estimates for 2023-24 to 2028-29					
	Harmless TCR - expires after 2024-25	SCFF TCR Calc	SCFF Prior Year TCR + CY Cola (Stability)	Funding Floor Max TCR 24/25	assumed COLAs
2022-23 Recalc	$49,622,865	$58,453,331	$53,584,173		6.56%
2023-24 Recalc	$53,701,865	$61,580,255	$63,258,224		8.22%
2024-25 Estimate	$54,276,475	$67,079,846	$62,627,119		1.07%
2025-26 Estimate		$67,193,218	$68,622,682	$67,079,846	2.30%
2026-27 Estimate		$74,161,086	$70,089,246	$67,079,846	4.31%
2027-28 Estimate		$75,145,710	$75,644,308	$67,079,846	2.00%
2028-29 Estimate		$78,833,184	$76,648,624	$67,079,846	2.00%

Year	Summer	Fall	Spring	FY Reported	Total FTES Per Reporting Year
2023	500.18			2023-2024	
2023		2646		2023-2024	**5792.18**
2024			2646	2023-2024	
2024	528.63			2024-2025	
2024		2886.53		2024-2025	**6690.15**
2025			2707.89	2024-2025	
2025	567.1			2024-2025	
2025		3471.68		2025-2026	**6619.17**
2026			3147.49	2025-2026	
2026	***652.9***			***2026-2027***	
2026		***3400***		***2026-2027***	***7702.90***
2027			***3100***	***2026-2027***	
2027	***550***			***2026-2027***	

Where do we see this in the budget?

- Green= State Apportionment Projected
- Red- State Funded
- Blue- Local Revenue

	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	68,623,268	74,000,000
Deficit Factor 1.5%	(632,586)	0	(1,005,000)	(229,270)	(1,110,000)
Full Time Faculty Hiring	(453,837)	(458,692)	(469,243)	(469,243)	(469,243)
EPA	(5,779,403)	(11,538,752)	(9,000,000)	(12,599,917)	(11,000,000)
Prop Tax	(22,755,497)	(24,076,683)	(25,373,427)	(25,026,420)	(26,259,500)
HO & Timber Tax	(296,101)	(311,221)	(330,167)	(331,719)	(339,410)
Enrollment fees collected @ 98%	(1,185,682)	(1,444,348)	(1,341,130)	(1,413,072)	(1,444,030)
General Apportionment	32,155,490	27,876,524	29,481,033	28,553,627	33,377,817

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

Fund 11

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Estimated Actuals	2026-2027 Final Budget
Beginning Fund Balance-Undesignated	$ 16,172,055	$ 18,341,617	$ 18,879,793	$ 18,879,793	$ 19,587,225
Estimated Beginning Balance 7/1/26					
INCOME					
Federal Income					
Forest Reserve Fund	$ 45,090	$ 7,339	$ -	$ 57,100	$ -
Miscellaneous (Federal Projects)	-	-	-	-	-
Total Federal Income	$ 45,090	$ 7,339	$ -	$ 57,100	$ -
State Income					
State Apportionment	$ 32,155,489	$ 27,876,524	$ 29,481,033	$ 28,553,627	$ 33,377,817
PY Apportionment Adjustment	1,176,522	1,120,991	-	1,531,410	229,270
Educational Protection Act	5,608,415	11,410,533	9,000,000	12,900,835	11,000,000
Full time Faculty	996,646	996,646	996,646	996,646	996,646
Part-time Faculty	217,890	202,634	230,000	198,010	215,000
Part-time Faculty Office Hours	154,264	148,723	55,000	98,952	75,000
Home Owners Exemption - All Counties	208,799	197,670	232,821	202,459	215,594
Timber Tax Receipts	87,302	113,551	97,346	129,260	123,816
Lottery	1,704,173	934,526	1,300,000	1,732,958	1,400,000
Mandated Cost Block Grant	246,806	237,528	230,000	250,176	250,000
STRS On-Behalf Payment	-	1,806,678	-	1,227,031	2,000,000
Miscellaneous (State Projects)	237,770	205,814	170,000	152,412	210,000
Total State Income	$ 42,794,076	$ 45,251,818	$ 41,792,846	$ 47,973,776	$ 50,093,143
Local Income					
Property Taxes	$ 22,755,497	$ 24,076,683	$ 25,373,427	$ 25,026,420	$ 26,259,500
Contract Education	94,465	226,679	337,875	389,992	605,000
Sales	27,326	23,632	20,000	19,885	21,000
Rentals and Leases (Facilities)	70,925	90,586	80,000	66,783	55,000
Interest	716,924	1,774,060	799,402	1,264,883	951,988
Community Education	158,855	260,159	170,000	222,296	260,000
Enrollment Fees	1,209,880	1,359,571	1,368,500	569,180	1,000,000
Non-Resident Tuition	683,045	732,291	740,000	797,635	810,000
Student Fees and Charges	343,188	353,395	381,160	659,600	667,700
Miscellaneous Local Income	124,261	7,573,674	83,800	66,339	48,800
Total Local Income	$ 26,184,366	$ 36,470,730	$ 29,354,164	$ 29,083,013	$ 30,678,988
Other Financing Sources					
Interfund Transfers In	$ -	$ -	$ -	$ 1,225,000	$ 3,000,000
Other Income	12,492	15,000	15,000	10,660	5,000
Total Other Financing Sources	$ 12,492	$ 15,000	$ 15,000	$ 1,235,660	$ 3,005,000
Total Income	**$ 69,036,024**	**$ 81,744,887**	**$ 71,162,010**	**$ 78,349,549**	**$ 83,777,131**

2026-2027 320 Reporting

320= Apportionment Reporting (FTES)

2026-2027

- Maximize FTES reporting by using both summers into one reporting year
  - Summer-26, Fall-26, Spring-27 & Summer-27

What reporting methods informs the SCFF?

1

320 Reporting –Final Submission is November PY Data

- FTES

2

MIS Reporting – Final Submission is end October PY Data

- Supplemental
- Student Success

Resources:

- Shasta College Final Budget:
  - Tentative and Final Budgets | Shasta College
- Shasta College Enrollment Management Reports:
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School Services of California INC.
An Employee-Owned Company

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

California Revenues Remain Above Forecast

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The Department of Finance (DOF) released its October *Finance Bulletin* (Bulletin) yesterday, October 15, 2026, updating economic conditions and California General Fund revenues through September. Total preliminary General Fund agency cash receipts totaled $22.6 billion in September, exceeding the 2026 Budget Act forecast by $2.9 billion, or 14.9%. Corporation tax and personal income tax receipts accounted for most of the overage.

As displayed below, September corporation tax receipts were $1.3 billion above forecast, while personal income tax receipts exceeded projections by $1.1 billion. Sales and use tax receipts also exceeded forecasts. Pooled money interest receipts exceeded projections by $384 million, offsetting July and August shortfalls caused by receipt timing.

2026-27 Comparison of Actual and Forecast General Fund Revenues, September
(Dollars in millions)

Revenue Source	Forecast	Actual	Difference	Percent Difference
Personal Income Tax	$13,474	$14,620	$1,146	8.5%
Corporation Tax	$2,653	$3,956	$1,303	49.1%
Sales and Use Tax	$2,858	$3,018	$160	5.6%
Total “Big Three” General Fund Revenues	$18,985	$21,594	$2,609	13.7%

Source: California DOF, October 2026 Bulletin. Differences and percentages calculated from displayed figures.

Through September, General Fund receipts for the 2026-27 fiscal year totaled $4.7 billion, or 10.3% above forecast. Cumulatively since April, when the forecast was completed, receipts exceeded projections by $5.5 billion, including $828 million from cash collected during 2025-26.

Economic growth slowed in the second quarter of 2026: U.S. real gross domestic product rose at a seasonally adjusted annualized rate of 2.2%, down from 2.5% in the first quarter. California's economy grew by 2.5%, down from 3.2%. California personal income increased 4.5% from a year earlier, slightly above the national rate of 4.4%.

National labor market conditions also softened in September. The U.S. unemployment rate increased from 4.1% to 4.2%, and employers added 29,000 nonfarm payroll jobs. Revisions reduced previously reported job growth in July and August by a combined 60,000 jobs.

Overall, California housing permits remained above year-earlier levels. Through August, total permitted units rose 15.5% from the same period in 2025, reflecting a 37.3% increase in multifamily units and a 0.7% decline in single-family units.

The October Bulletin reports continued revenue collections above forecast alongside slower economic and national job growth. Collections in the coming months will provide additional information about the state's fiscal position as the 2027-28 Governor's Budget approaches.