

# **2012-13 FINAL BUDGET**

**September 12, 2012**

## **GOVERNING BOARD**

**Mr. Kendall Pierson, President**

**Mr. Scott Swendiman, Vice President**

**Mr. Duane Miller, Clerk**

**Mr. Harold Lucas, Trustee**

**Mrs. Judi Beck, Trustee**

**Mrs. Rayola Pratt, Trustee**

**Mr. Robert Steinacher, Trustee**

**Ms. Renee Schneider, Student Trustee**

## SUMMARY OF KEY POINTS

The proposed 2012-2013 Adopted Budget is a refinement of the tentative budget presented to the Board on June 13, 2012, with some modifications based on the recently passed budget.

### The Bottom Line

The bottom line for the 2012-2013 Adopted Budget is that it contains a shortfall of \$948,432. This means we are currently projecting to spend \$948,432 more than we receive in income.

Our estimated Beginning Fund Balance is \$10,422,226. Should we expend the entire budget our Ending Fund Balance would be \$9,473,794. Should a mid-year cut occur, our fund balance would be reduced by an additional \$2.33 million. Our mandated 5% reserve is \$2,023,024.

### Summary of Proposed State Budget

The State Budget was passed on time but includes a trigger cut tied to the November tax initiative (Proposition 30). This results in two scenarios:

#### **Scenario A (Prop 30 Passes)**

- \$159.9 Million Deferral Buy Back
- Mandates Block Grant (\$28 per FTES)
- \$50 Million Restoration

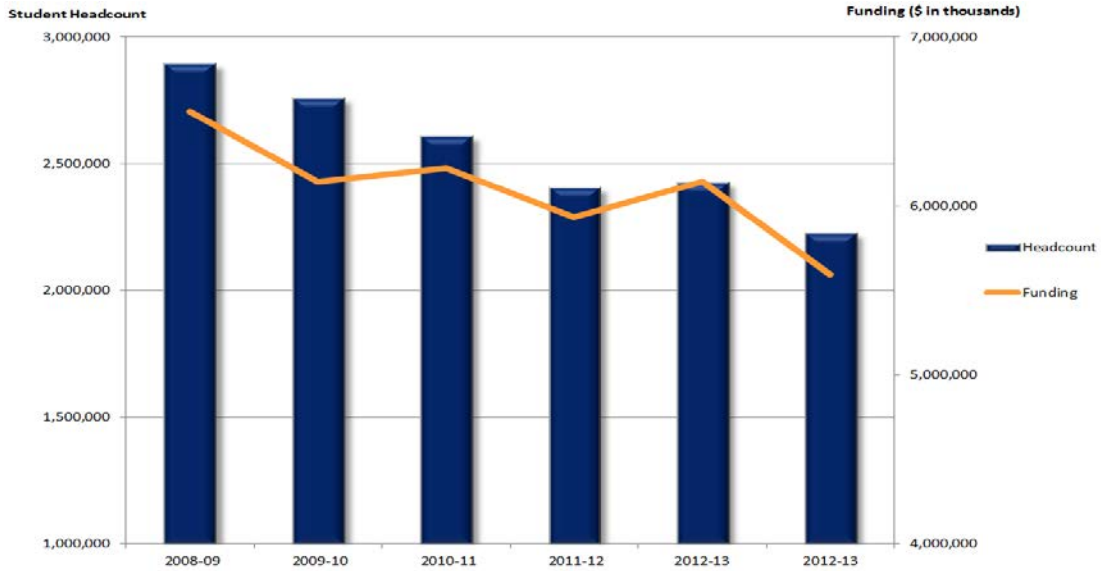
#### **Scenario B (Prop 30 Does Not Pass)**

- \$338 Million Trigger Cut as a 7.5% workload reduction
- Mandates Block Grant (\$28 per FTES)

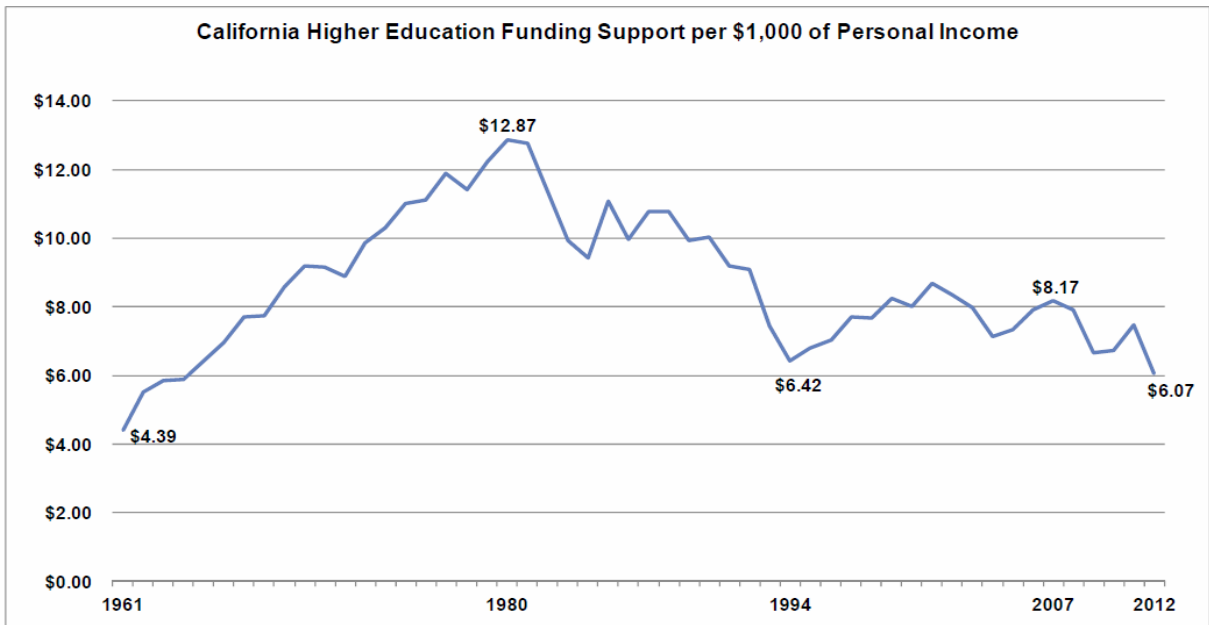
Should Scenario A occur then the District funding would essentially remain flat with the potential to restore approximately \$300,000 by increasing our current FTES cap. If Scenario B occurred the District would lose \$2.33 million in ongoing funding. The FTES workload reduction would be over 500 FTES. This would follow up major reductions in 2011-2012. In that year there was an initial ongoing work load reduction of \$2.175 million followed up by mid-year trigger cuts. The mid-year trigger resulted in an additional ongoing work load reduction of \$500,000. This was a net reduction of 592 funded FTES. Additionally, there was a deficit factor that generated an additional one-time reduction of \$838,000.

The continued downward trend in funding for Higher Education has had a dramatic impact statewide on the number of students served by the California Community College System as illustrated in the following graphs supplied by the California Community Colleges Chancellor's Office.

### Community College Funding vs. Student Headcount



\* 2012-13 funding shown at two levels based on the Proposition 30 ballot initiative passing or failing.



## **Budget Risks**

- Tax measure is politically uncertain
- Revenue continues to be deferred
- Planning will be difficult as workload reduction of 7.5% will be decided in November
- Lack of Scheduled Maintenance Funds
- Lack of Instructional Equipment Funds
- Lease Revenue Bonds will soon be exhausted
- Long term cost of Retiree Health Care Benefits

## **Administration's Approach to the State's Fiscal Crisis**

The District continues to maintain a hiring frost, replacing only the most critical positions. Additionally, departments have continued to minimize spending and look for more efficient ways to operate. In the Academic Divisions courses are still being offered at reduced levels making it challenging for students enrolling in impacted courses. This overall approach has resulted in the District being able to maintain a large enough reserve to cover the ongoing deferrals and erratic distribution of funding from the State. This large reserve is also allowing the District to not over react to the unknown outcome of Proposition 30. The difference in funded FTES, should Prop 30 pass or not, when including restoration funding is over 600. Reducing too much in our course offerings will make it more difficult to restore. The summer 2012 enrollment was pushed forward into 2012-13. Combined with not over cutting courses, this will allow us to capture restoration funding should Prop 30 pass.

## **2012-13 Adopted Budget**

- Is primarily based on Scenario A of the 2012-13 State Budget. The FTES in the adopted budget consist of 6,972.76 credit FTES and 191.24 non-credit FTES for a total of 7,164.00 FTES. The ratio of credit and non- credit FTES will change as time passes and actual FTES are recorded, but the total cap for funding after calculating the \$4,564.82 per credit FTES and the \$2,744.96 per non-credit FTES will stay constant. There remains a significant structural deficit that will need to be addressed in either scenario.
- Is based on 0% COLA adjustment to apportionment revenue.

## **Budget Development Considerations**

- Budget contractual obligations and fixed costs
- Employ adequate full-time faculty
- Employ enough permanent classified and management staff to perform the administrative and operational functions of the District and to support the instructional and student services programs as required
- Allocate staff and funds to maintain quality instructional programs
- Maintain a designated reserve of at least 5% of budget expenditures
- Establish a reserve to counter the cash flow implications of the State's continued deferral of apportionment payments
- Establish a reserve to counter potential mid-year cuts

The table below summarizes the recent history of the District's unrestricted general fund (Fund 11) revenues and expenses.

BUDGET YEAR	TOTAL REVENUES	TOTAL EXPENSES	NET INCOME (LOSS)	TOTAL FUND BALANCE
2004-05	34,663,139	34,365,496	297,643	1,878,769
2005-06	38,272,067	35,827,343	2,444,724	4,323,494
2006-07	41,269,247	37,887,006	3,382,341	7,705,735
2007-08	40,015,239	41,043,560	(1,028,321)	6,677,445
2008-09	42,347,738	41,567,533	780,205	7,438,641
2009-10	41,282,077	41,307,619	(25,542)	7,413,099
2010-11	*46,745,068	**43,864,353	2,880,715	10,293,814
Estimated 2011-12	38,901,283	38,772,871	128,412	10,422,226
Proposed 2012-13	39,308,937	40,257,369	(948,432)	9,473,794

\*includes \$3.8 million from State reimbursements for the LRC building

\*\*includes \$3.5 million deposit into the Retiree Health Benefits Trust

The table below continues to reflect the ongoing practice of not funding COLA. This will be the fifth year in a row with no COLA. This has resulted in approximately 16% less funding than had the statutory COLA been funded.

BUDGET YEAR	COLA
2000-01	4.17%
2001-02	3.87%
2002-03	2.00%
2003-04	0.0%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0.0%
2009-10	0.0%
2010-11	0.0%
2011-12	0.0%
2012-13	0.0%

The maximum funding for FTES in 2008-09 was 7,935 FTES. However, this was lowered by the State in July, 2009 to 7,593 FTES (under the guise of workload reduction). This reduced our base apportionment funding by \$1.3 million. In 2010-11, the state funded 'growth' of 2.21% for the community college system, which effectively restored only a portion of the prior workload reduction. The District's new cap became 7,734. Moving into 2011-12 there was an enacted budget cut in the form of workload reduction of \$2.175 million. This was followed up with a mid-year trigger cut of \$500,000 in the form of a workload reduction. The end result was our cap being lowered to 7164 for 2011-12. The tables below summarize the District's enrollment since 2002-03.

ACADEMIC YEAR	CREDIT FTES	NON-CREDIT	TOTAL FTES
2002-03	7713.86	199.92	7913.78
2003-04	7102.95	273.34	7376.29
2004-05	7241.66	318.84	7560.50
2005-06	7381.61	378.71	7760.32
2006-07	6833.59	431.44	7265.03
2007-08	7150.67	411.89	7562.14
*2008-09	7496.36	438.81	7935.17

\*This is the 2008-09 base FTES for funding. A 1.3% deficit factor was applied to our funding in 2008-09.

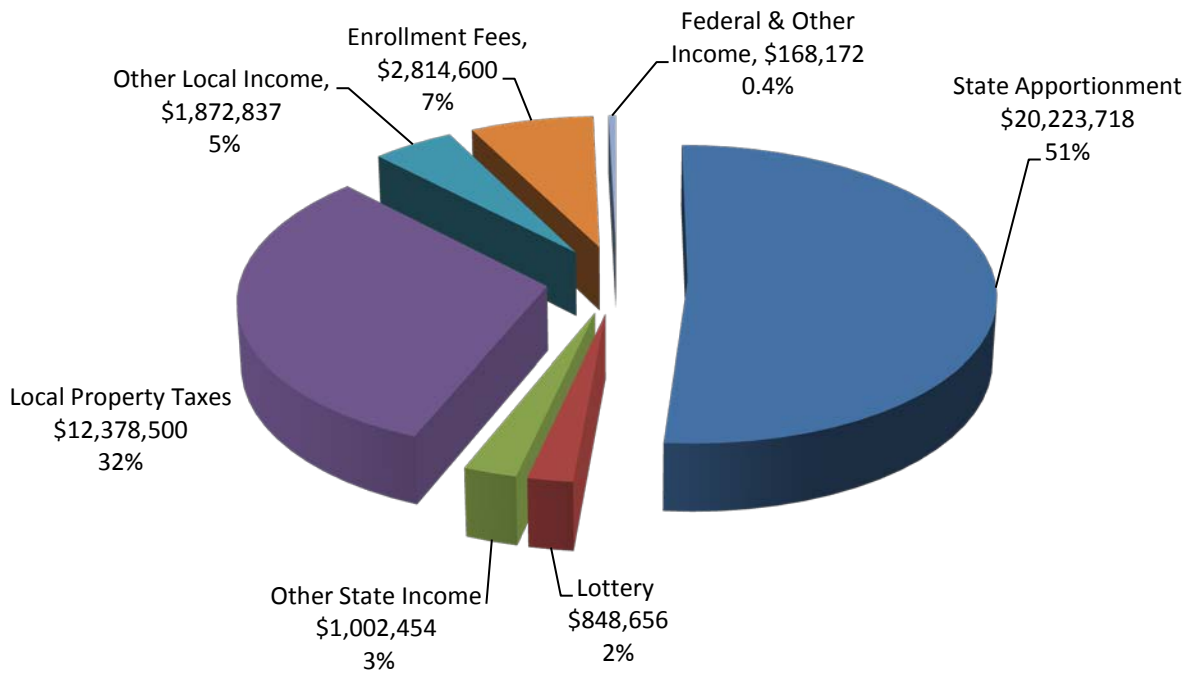
ACADEMIC YEAR	CREDIT FTES	NON-CREDIT	TOTAL FTES	FUNDED
2009-10	7940.60	294.23	8234.83	7593.20 (Post workload reduction)
2010-11	7460.28	300.74	7874.36	7734.19
*2011-12	6972.76	191.24	7192.04 (Projected)	7164.00 (Post workload reduction)
2012-2013	6972.76	191.24	7164.00 (Budgeted)	

\* This is the 2011-12 base FTES for funding. A 2.33% deficit factor was applied to our funding in 2011-12.

## DISTRICT REVENUE

Apportionment is our primary source of revenue. It represents the “per student” funding, the base of which can be increased through COLA and growth funding. Growth revenue is only budgeted and received when enrollment growth is achieved. With no COLA applied to apportionment, the funding rates remain the same for 2012-13 as was set for 2011-12, 2010-11, 2009-10, 2008-09 and 2007-08: \$4,564.83 per credit FTES and \$2,744.96 per non-credit FTES. Included in “Other State Income” is the income for the Mandates Block Grant of \$28 per FTES. The pie-chart below summarizes the general fund income projected for 2012-2013.

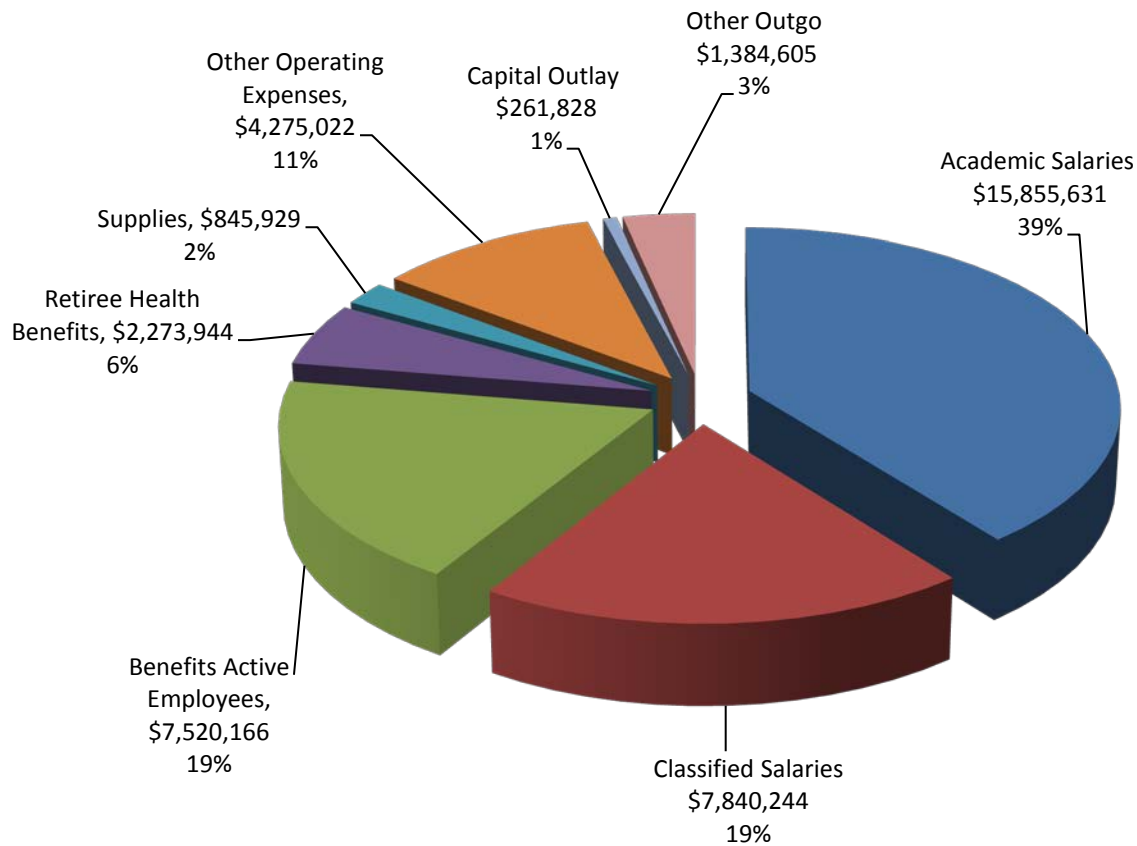
### General Fund Income \$39,308,937



## EXPENDITURES

The pie-chart below summarizes the categories of expenditures in the 2012-13 Adopted Budget. The majority of the adopted budget (83.2%) is for salaries and benefits. Operational cost increases usually represent the largest increase in the expenditure budget. For the most part these are increases generated by such things as the collective bargaining agreements, retiree health benefits, payroll related benefits, and insurance rates. The 2012-13 Adopted Budget expenditures are less than the Adopted Budget for 2011-12. All departments were asked to review their programs and put the dollars where they were best needed for the interest of the students and the District and reduce where possible. The District continues to hold on hiring where possible, resulting in remaining staff prioritizing additional work with less important work being delayed.

### General Fund Expenditures-Unrestricted \$40,257,369



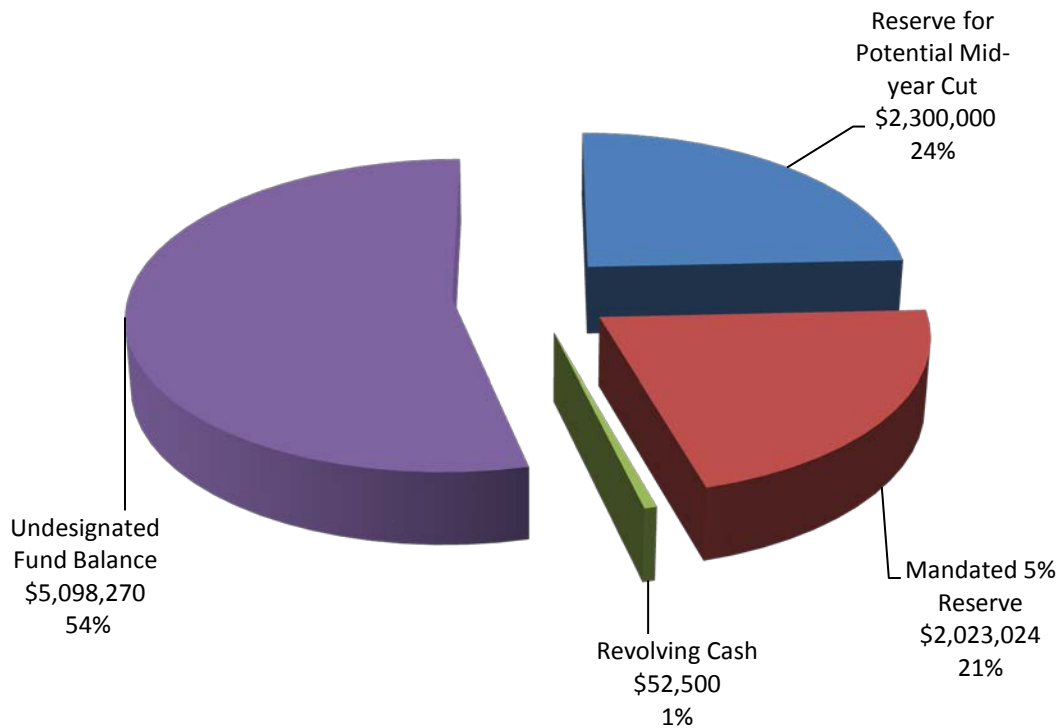


## FUND BALANCE

As directed in Board Policy 6200, the mandatory reserve is maintained at 5% of anticipated expenditures. An additional \$2,300,000 is designated for potential mid-year cuts should the ballot measure not pass. This leaves the undesignated fund balance at \$5,098,270. Currently the State is deferring \$6.7 million of our apportionment from the State. Should the ballot measure pass this should drop by about \$1 million. These inter-year deferrals are funds we should receive in the current year but are moved into the next year. Additionally, the State incorporates intra-year deferrals which further impacts cash flow through the year.

Given the cash flow problems caused by the deferrals, and the potential mid-year cut, the District is preparing to take advantage of borrowing using a Tax Revenue Anticipation Note. This is a standard practice for District's across the system given the timeline of funds disbursement from the State.

### Total Reserves and Ending Balance



## **RESTRICTED GENERAL FUND (FUND 12)**

This portion of the General Fund represents expenditures restricted by categorical sources or grant income. State categorical programs received extensive cuts over the summer of 2009 which are continued for the 2012-13 academic year. The District continues to manage these cuts by having the categorical programs absorb them and minimize the impact of the cuts to the unrestricted general fund (Fund 11). Some services are mandated, which adds to the difficulty in managing these cuts.

Restricted General Fund categorical programs are as follows:

### College Work Study Program

This is a Federally-sponsored program requiring a match of 25% local college sources. The program helps defray the costs of attending college for eligible students through on-campus employment.

### Vocational and Applied Technology Education Act (VATEA)

This is a Federally-sponsored program to assist colleges by providing funding to enhance vocational education programs.

### Temporary Assistance for Needy Families (TANF)

This program provides assistance and work opportunities to needy students through federal funding.

### Extended Opportunity Program and Services (EOPS)

This State program serves economically and academically disadvantaged students attending college.

### Disabled Students Programs and Services (DSPS)

This is a State program providing additional assistance to physically challenged and learning disabled students.

### Matriculation Services

This is a State program that assists the District in providing counseling, placement testing, and goal-setting services to students.

### Cooperative Agency Resources for Education (CARE)

This is an academic support program established by the Chancellor's Office and targeting welfare recipients who desire job-related education.

### California Work Opportunities and Responsibility to Kids (CaWORKs)

This is a Federally-mandated program designed to assist parents in gaining employment by providing vocational training, remedial education, and child care.

### Faculty and Staff Diversity

This is a grant from the Chancellor's Office used for recruitment of diverse faculty, administrators and staff.

### Telecommunications Grant (TTIP)

This amount in the 2012-13 budget is carry over only, as this funding was cut 100% over the summer of 2009 and this cut has continued.

Health Service Fee

These funds provide on-campus health services and student accident insurance for all enrolled students.

Parking Fees

These funds are raised through purchase of parking permits, daily metered parking, and parking fines. Funds are used for expenses directly related to maintenance of parking lots, enforcement of parking regulations, and payment of lease revenue bonds applicable to parking lots.

**OTHER FEDERAL AND STATE FUNDS**

Federal

Includes TRiO-Student Support Services, TRiO-Talent Search, TRiO-Upward Bound, Forest Service Grants.

TRiO Educational Talent Search: Assists 7<sup>th</sup> through 12<sup>th</sup> grade students from educationally disadvantaged backgrounds to succeed in higher education.

State

Includes Lottery, Maintenance Allowance, Foster Parent Training Grant, North/Far-North Grants, Nurse Aide Competency Evaluation, SBDC (Small Business Development Center), Nursing Program Expansion Grants, EWD grants, and Career Technical Education grants.

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013**  
**Final Budget**  
**Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 10,422,226	\$ 39,308,937	\$ 40,257,369	\$ 9,473,794
12	General Fund - Restricted	-	7,069,225	7,069,225	-
36	Auxiliary Fund	604,263	123,150	357,086	370,327
34	Revenue Fund	1,074,408	1,809,550	1,834,806	1,049,152
35	Repair and Replacement Reserve Fund	251,499	60,405	31,000	280,904
37	Parking Improvement Fund	708,772	14,295	126,296	596,771
41	Capital Outlay Projects Fund	1,943,886	154,000	888,578	1,209,308
21	Bond Interest and Redemption Fund	25,177	-	-	25,177
42	Lease Revenue Bond Projects Fund	944,475	3,000	455,856	491,619
24	Lease Revenue Bond Interest & Redemption Fund	1,128,356	1,890,295	1,864,215	1,154,436
43	2002 General Obligation Bond Projects Measure A	-	-	-	-
23	2002 General Obligation Bond Interest & Redemption Fund	10,335,236	2,507,800	2,541,452	10,301,584
67	Classified Bargaining Unit Members' Benefits Fund	477,021	2,500	216,000	263,521
71 & 72	Student Senate of Shasta College Fund	129,057	43,580	36,800	135,837
78 & 89	Student Clubs of Shasta College Fund	82,147	120,000	115,000	87,147
74	Student Financial Aid Fund	3,538	17,601,311	17,601,311	3,538
75	Scholarship and Loan Fund	292,574	399,000	399,000	292,574
77	Shasta College Trustees' Scholarship Fund	3,565,615	196,000	99,000	3,662,615
Totals 2012-2013 Final Budget		<b>\$ 31,988,250</b>	<b>\$ 71,303,048</b>	<b>\$ 73,892,994</b>	<b>\$ 29,398,304</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Unrestricted**

Fund 11	2010-2011	2011-2012	2011-2012	2012-2013
	Actual	Adopted	Estimated Actual	Proposed Final
<b>Beginning Balance</b>	\$ 7,413,099	\$ 10,205,057	\$ 10,293,814	
<b>Estimated Beginning Balance 7/1/12</b>				\$ 10,422,226
<b>INCOME</b>				
Federal Income				
Forest Reserve Fund	\$ 71,059	\$ 51,500	\$ 170,195	\$ 30,000
Miscellaneous (Adm. Fees, Federal Projects)	233,284	237,973	205,694	131,172
<b>Total Federal Income</b>	<b>\$ 304,343</b>	<b>\$ 289,473</b>	<b>\$ 375,889</b>	<b>\$ 161,172</b>
State Income				
Apprenticeship Allowance	\$ 5,132	\$ 5,132	\$ 5,132	\$ 5,132
State Apportionment	24,729,412	20,625,802	20,784,252	20,223,718
Board Financial Assistance	42,778	46,094	46,094	119,631
Faculty One-time Parity	159,265	159,265	159,265	159,265
Faculty Part-time Office Hours	8,952	8,676	8,952	8,952
Home Owners Exemption - All Counties	242,233	241,400	234,901	239,400
Timber Tax Receipts	46,760	15,000	118,481	76,000
Lottery	1,021,017	933,400	957,258	848,656
One-time funds	-	-	-	-
Miscellaneous: Adm. Fees, State Projects	502,227	333,692	420,034	394,074
<b>Total State Income</b>	<b>\$ 26,757,776</b>	<b>\$ 22,368,461</b>	<b>\$ 22,734,369</b>	<b>\$ 22,074,828</b>
Local Income				
Property Taxes	\$ 11,554,965	\$ 12,785,200	\$ 11,598,351	\$ 12,378,500
Contract Education	51,057	57,000	10,940	20,000
Sales	104,582	100,900	98,020	69,400
Rentals and Leases (Facilities)	149,085	140,200	159,257	154,938
Interest	110,383	72,000	57,563	32,000
Community Services	529,751	569,892	382,738	461,000
Enrollment Fees	1,851,967	2,518,700	2,194,936	2,814,600
Non-Resident Tuition	470,541	505,800	350,725	410,000
Student Fees and Charges	234,691	92,600	201,517	116,500
Miscellaneous Local Income	735,930	629,300	723,148	608,999
<b>Total Local Income</b>	<b>\$ 15,792,952</b>	<b>\$ 17,471,592</b>	<b>\$ 15,777,195</b>	<b>\$ 17,065,937</b>
Other Financing Sources				
Interfund Transfers In	\$ 3,871,736	\$ -	\$ -	\$ -
Other Income	18,261	8,500	13,830	7,000
<b>Total Other Financing Sources</b>	<b>\$ 3,889,997</b>	<b>\$ 8,500</b>	<b>\$ 13,830</b>	<b>\$ 7,000</b>
<b>Total Income</b>	<b>\$ 46,745,068</b>	<b>\$ 40,138,026</b>	<b>\$ 38,901,283</b>	<b>\$ 39,308,937</b>
<b>Total Income/Beginning Balance</b>	<b>\$ 54,158,167</b>	<b>\$ 50,343,083</b>	<b>\$ 49,195,097</b>	<b>\$ 49,731,163</b>

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
General Fund - Unrestricted**

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Unrestricted**

2010-2011	2011-2012	2011-2012	2012-2013
Actual	Adopted	Estimated Actual	Proposed Final

**EXPENDITURES**

<b>Academic Salaries</b>				
Instructional Contract	\$ 8,501,103	\$ 8,363,530	\$ 8,241,790	\$ 8,377,389
Non Instructional Contract	1,031,917	1,051,690	1,013,205	1,126,013
Academic Administrators	2,309,142	2,156,400	2,233,974	2,118,581
Instructional Hourly	4,317,110	4,131,636	3,978,923	4,014,920
Non Instructional Hourly	101,892	333,300	179,853	218,728
<b>Total Academic Salaries</b>	<b>\$ 16,261,164</b>	<b>\$ 16,036,556</b>	<b>\$ 15,647,745</b>	<b>\$ 15,855,631</b>
<b>Classified Salaries</b>				
Non Instructional Contract	\$ 5,026,292	\$ 5,241,370	\$ 5,128,894	\$ 5,278,017
Instructional Aides Contract	605,116	618,193	584,740	615,945
Classified Management/Supervisory/Confidential	1,165,653	1,233,072	1,253,124	1,256,740
Non Instructional Hourly	500,296	342,558	428,245	407,525
Instructional Aides Hourly	112,844	108,569	111,990	123,381
Student Hourly	162,574	181,949	146,677	158,636
<b>Total Classified Salaries</b>	<b>\$ 7,572,775</b>	<b>\$ 7,725,711</b>	<b>\$ 7,653,670</b>	<b>\$ 7,840,244</b>
<b>Employee Benefits</b>				
STRS - State Teachers Retirement	\$ 1,305,401	\$ 1,412,269	\$ 1,228,042	\$ 1,391,384
PERS - Public Employees Retirement	752,395	810,344	752,620	840,499
Social Security & Medicare	899,976	828,185	865,104	830,726
Medical/Dental/Vision/Life Insurance	3,420,077	3,397,632	3,296,734	3,376,805
Unemployment Insurance	226,107	459,447	408,415	336,274
Workers Compensation Insurance	760,426	777,185	737,108	744,478
Retirement Incentives	319,686	-	-	-
Retirees Health Benefits	6,071,395	2,145,137	2,118,440	2,273,944
<b>Total Employee Benefits</b>	<b>\$ 13,755,463</b>	<b>\$ 9,830,199</b>	<b>\$ 9,406,463</b>	<b>\$ 9,794,110</b>
<b>Supplies</b>				
Instructional	\$ 267,619	\$ 387,713	\$ 222,323	\$ 238,100
Non-Instructional	496,996	593,032	533,532	607,829
<b>Total Supplies</b>	<b>\$ 764,615</b>	<b>\$ 980,745</b>	<b>\$ 755,855</b>	<b>\$ 845,929</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Unrestricted**

	2010-2011	2011-2012	2011-2012	2012-2013
	Actual	Adopted	Estimated Actual	Proposed Final
<b>Other Operating Expenses</b>				
Dues and Memberships	\$ 55,889	\$ 65,484	\$ 57,226	\$ 61,225
Insurance	215,893	343,025	360,565	401,439
Legal and Professional Services	137,643	123,000	70,123	114,400
Election	10,574	10,000	-	100,000
Interest	70,889	-	3,817	3,825
Postage	53,227	66,150	37,800	51,400
Staff Development, Travel, and Conference	149,350	180,801	211,903	225,468
Building and Equipment Rental/Leases	305,971	379,443	263,394	362,717
Personal/Consultant Services	81,362	173,738	62,973	45,570
Repairs	271,818	372,826	245,788	356,941
Utilities/Electricity/Gas/Water/Waste/Telephone	967,619	1,042,550	985,710	1,034,498
Service Fees/Other Charges	1,092,948	1,052,187	945,231	993,753
Software Licenses and Maintenance	518,428	444,362	484,227	453,391
Advertising, Printing, and Miscellaneous Operating	94,738	220,420	(40,084)	122,457
Field Trips (Classroom related, athletics)	118,996	193,530	172,442	185,438
Other Categorical Expenses	-	-	-	-
Operating Backcharges	(135,645)	(202,060)	(197,244)	(237,500)
<b>Total Other Operating Expenses</b>	<b>\$ 4,009,700</b>	<b>\$ 4,465,456</b>	<b>\$ 3,663,871</b>	<b>\$ 4,275,022</b>
<b>Capital Outlay</b>				
Site Development	\$ -	\$ -	\$ -	\$ 2,800
Building Improvement	17,224	2,870	-	14,070
Library Books	14,095	18,280	18,848	3,482
Equipment	212,704	245,357	128,020	241,476
<b>Total Capital Outlay</b>	<b>\$ 244,023</b>	<b>\$ 266,507</b>	<b>\$ 146,868</b>	<b>\$ 261,828</b>
<b>Other Outgo</b>				
Interfund Transfers (Lease Rev, FinAid, Rev Fund)	\$ 1,149,432	\$ 1,393,867	\$ 1,391,218	\$ 1,277,399
Debt Principal and Interest	107,181	107,207	107,181	107,206
<b>Total Other Outgo</b>	<b>\$ 1,256,613</b>	<b>\$ 1,501,074</b>	<b>\$ 1,498,399</b>	<b>\$ 1,384,605</b>
<b>Total Expenditures</b>	<b>\$ 43,864,353</b>	<b>\$ 40,806,248</b>	<b>\$ 38,772,871</b>	<b>\$ 40,257,369</b>
<b>RESERVES</b>				
Mandated 5% Reserve	\$ 2,193,218	\$ 2,040,312	\$ 1,938,644	\$ 2,023,024
Revolving Cash	52,500	52,500	52,500	52,500
Reserve for Potential Mid-Year Cuts	770,000	708,381	708,381	2,300,000
Undesignated Reserve	7,278,096	6,735,642	7,722,701	5,098,270
<b>Total Reserves and Ending Balance</b>	<b>\$ 10,293,814</b>	<b>\$ 9,536,835</b>	<b>\$ 10,422,226</b>	<b>\$ 9,473,794</b>
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 54,158,167</b>	<b>\$ 50,343,083</b>	<b>\$ 49,195,097</b>	<b>\$ 49,731,163</b>
<b>SUMMARY</b>				
<b>Net Income (Loss)</b>	<b>\$ 2,880,715</b>	<b>\$ (668,222)</b>	<b>\$ 128,412</b>	<b>\$ (948,432)</b>



**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Restricted**

Fund 12	2011-2012 Adopted	2011-2012 Estimated Actual	2012-2013 Proposed Final
<b>Beginning Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
College Work Study Program	\$ 201,917	\$ 183,093	\$ 118,545
VTEA	409,130	411,446	324,270
TANF	119,138	113,181	113,181
TRIO/SSS	290,111	244,173	280,650
TRIO/Talent Search	241,639	194,118	166,855
TRIO/Upward Bound	246,539	228,647	238,683
GearUp	950,223	732,105	45,000
Miscellaneous Federal Grants	561,553	412,771	568,404
<b>Total Federal Income</b>	<b>\$ 3,020,250</b>	<b>\$ 2,519,534</b>	<b>\$ 1,855,588</b>
State Income			
Board Financial Assistance	\$ 343,536	\$ 352,067	\$ 351,034
Extended Opportunity Programs	718,693	726,542	704,804
Disabled Students Program	387,092	394,468	380,186
CARE Program	88,695	87,695	87,695
CalWorks	378,134	374,124	374,124
Matriculation	251,105	250,959	250,868
Faculty/Staff Diversity	6,751	5,463	5,400
Block Grant/Instructional Equipment	-	-	-
Telecommunication Grant (TTIP)	142,853	6,145	135,000
SBA Small Business Development Center	391,071	324,477	262,730
EWD Grants	367,200	395,514	215,127
CTE Grants	804,285	963,443	903,970
Lottery	183,489	210,105	170,810
Miscellaneous Grants and Projects	229,391	354,095	485,356
<b>Total State Income</b>	<b>\$ 4,292,295</b>	<b>\$ 4,445,097</b>	<b>\$ 4,327,104</b>
Local Income			
Health Services Fees	\$ 403,866	\$ 352,627	\$ 380,633
Parking Services Fees	360,966	314,527	277,000
Miscellaneous	26,400	43,664	12,900
<b>Total Local Income</b>	<b>\$ 791,232</b>	<b>\$ 710,818</b>	<b>\$ 670,533</b>
Other Financing Sources			
Transfer from CSEA Benefits Fund	\$ 428,264	\$ 425,794	\$ 216,000
<b>Total Other Financing Sources</b>	<b>\$ 428,264</b>	<b>\$ 425,794</b>	<b>\$ 216,000</b>
<b>Total Income</b>	<b>\$ 8,532,041</b>	<b>\$ 8,101,243</b>	<b>\$ 7,069,225</b>
<b>Total Income/Deferred Revenue/Beginning Balance</b>	<b>\$ 8,532,041</b>	<b>\$ 8,101,243</b>	<b>\$ 7,069,225</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Restricted**

2011-2012 Adopted	2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------	----------------------------------	--------------------------------

**EXPENDITURES**

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	768,405	702,130	716,677
Academic Administrators	160,874	177,589	121,181
Instructional Hourly	6,915	89,343	36,000
Non Instructional Hourly	170,627	259,599	195,465
<b>Total Academic Salaries</b>	<b>\$ 1,106,821</b>	<b>\$ 1,228,661</b>	<b>\$ 1,069,323</b>
Classified Salaries			
Non Instructional Contract	\$ 947,383	\$ 826,275	\$ 847,783
Classified Management	425,377	468,635	476,237
Non Instructional Hourly	320,895	500,508	255,527
Instructional Aides Hourly	-	-	-
Student Hourly	275,890	233,576	179,990
<b>Total Classified Salaries</b>	<b>\$ 1,969,545</b>	<b>\$ 2,028,994</b>	<b>\$ 1,759,537</b>
Employee Benefits			
STRS - State Teachers Retirement	\$ 91,915	\$ 86,903	\$ 83,511
PERS - Public Employees Retirement	150,066	154,682	168,050
Social Security & Medicare	157,111	177,885	146,635
Medical/Dental/Vision/Life Insurance	836,215	857,050	661,086
Unemployment Insurance	56,999	56,003	39,549
Workers Compensation Insurance	99,574	104,573	88,231
Retirees Health Benefits	64,623	64,890	63,588
<b>Total Employee Benefits</b>	<b>\$ 1,456,503</b>	<b>\$ 1,501,986</b>	<b>\$ 1,250,650</b>
Supplies			
Instructional	\$ 104,070	\$ 129,340	\$ 122,055
Non-Instructional	409,266	235,646	257,048
<b>Total Supplies</b>	<b>\$ 513,336</b>	<b>\$ 364,986</b>	<b>\$ 379,103</b>

**Shasta-Tehama-Trinity Joint Community College District**  
**2012-2013 Final Budget**  
**General Fund - Restricted**

	2011-2012 Adopted	2011-2012 Estimated Actual	2012-2013 Proposed Final
Other Operating Expenses			
Dues and Memberships	\$ 13,205	\$ 13,867	\$ 2,940
Insurance	69,250	27,474	41,107
Legal and Professional Services	3,148	2,781	1,800
Postage	4,620	2,864	2,570
Staff Development, Travel, and Conference	173,768	138,474	131,618
Building and Equipment Rental/Leases	97,663	59,189	50,029
Personal/Consultant Services	675,231	431,270	652,798
Repairs	2,000	3,420	2,000
Utilities	4,050	782	50
Service Fees/Other Charges	1,302,284	1,341,758	683,338
Software License	49,684	34,901	33,826
Advertising, Printing, and Miscellaneous Operating	77,859	61,376	83,028
Field Trips	141,000	40,419	34,750
Total Other Operating Expenses	\$ 2,613,762	\$ 2,158,575	\$ 1,719,854
Capital Outlay			
Site Improvement	\$ 1,000	\$ -	\$ -
Buildings	-	5,964	-
Library Books	-	24,271	16,518
Equipment	461,802	298,668	484,425
Total Capital Outlay	\$ 462,802	\$ 328,903	\$ 500,943
Other Outgo			
Interfund Transfers	\$ -	\$ 56,575	\$ 9,795
Grants, Scholarships, Student Maint. Allowance	72,770	84,404	78,000
Student Vouchers, Reimbursements	336,502	348,159	302,020
Total Other Outgo	\$ 409,272	\$ 489,138	\$ 389,815
Total Expenditures, Capital Outlay & Other Outgo	\$ 8,532,041	\$ 8,101,243	\$ 7,069,225

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Auxiliary Fund**

Fund 36	<table border="0" style="margin: auto;"> <tr> <td style="text-align: center;"><b>2011-2012</b></td> <td style="text-align: center;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>							
<b>Estimated</b>	<b>Proposed</b>							
<b>Actual</b>	<b>Final</b>							
<b>Beginning Balance</b>	\$ 588,413	\$ 604,263						
<b>INCOME</b>								
Income								
Local Income	\$ 186,106	\$ 123,150						
Total Income	\$ 186,106	\$ 123,150						
Total Income and Beginning Balance	\$ 774,519    \$ 727,413							

			<table border="0" style="margin: auto;"> <tr> <td style="text-align: center;"><b>2011-2012</b></td> <td style="text-align: center;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>									
<b>Estimated</b>	<b>Proposed</b>									
<b>Actual</b>	<b>Final</b>									
<b>EXPENDITURES</b>										
Expenditures										
Salaries and Employee Benefits	\$ 7,000	\$ 5,005								
Supplies	68,624	220,780								
Other Operating Expenses	55,954	104,151								
Equipment	31,143	26,525								
Capital Outlay	6,185	-								
Student Aid and Awards	1,350	625								
Total Expenditures	\$ 170,256	\$ 357,086								
Net Ending Balance	\$ 604,263	\$ 370,327								
Total Expenditures and Net Ending Balance	\$ 774,519    \$ 727,413									

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Revenue Fund**

Fund 34	<table border="0" style="margin: auto;"> <tr> <td style="text-align: center;"><b>2011-2012</b></td> <td style="text-align: center;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>							
<b>Estimated</b>	<b>Proposed</b>							
<b>Actual</b>	<b>Final</b>							
<b>Beginning Balance</b>	\$ 1,133,387	\$ 1,074,408						
<b>INCOME</b>								
Income								
Bookstore Commissions	\$ 155,892	\$ 160,000						
Food Service	666,214	727,000						
Food Service Instruction	12,218	14,000						
Interest	8,570	10,000						
Dormitory Rentals/Other Fees	463,382	435,500						
Campus Center Fees	369,242	369,350						
Other Miscellaneous Income	22,330	22,300						
PG & E Solar Field Rebate	74,334	71,400						
<b>Total Income</b>	<b>\$ 1,772,182</b>	<b>\$ 1,809,550</b>						
 Total Income/Beginning Balance	 <b>\$ 2,905,569    \$ 2,883,958</b>							

			<table border="0" style="margin: auto;"> <tr> <td style="text-align: center;"><b>2011-2012</b></td> <td style="text-align: center;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>									
<b>Estimated</b>	<b>Proposed</b>									
<b>Actual</b>	<b>Final</b>									
<b>EXPENDITURES</b>										
Operating Expenditures										
Salaries	\$ 527,334	\$ 576,580								
Payroll Taxes and Benefits	211,503	250,747								
Supplies	401,183	399,877								
Utilities	81,638	75,800								
Other Operating Expenses	38,483	41,990								
Equipment	1,046	4,373								
Principal and Interest on Debt	26,795	26,802								
Transfer to Interest and Redemption Fund	484,274	399,732								
Transfer to Repair and Replacement Fund	58,905	58,905								
<b>Total Expenditures</b>	<b>\$ 1,831,161</b>	<b>\$ 1,834,806</b>								
 Net Ending Balance	 \$ 1,074,408	 \$ 1,049,152								
 Total Expenditures and Net Ending Balance	 <b>\$ 2,905,569    \$ 2,883,958</b>									

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Repair and Replacement Reserve Fund**

Fund 35		<b>2011-2012 Estimated Actual</b>		<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	226,508	\$	251,499
<b>INCOME</b>				
Income				
Interest	\$	1,662	\$	1,500
Transfers from Revenue Fund		58,905		58,905
<b>Total Income</b>	<b>\$</b>	<b>60,567</b>	<b>\$</b>	<b>60,405</b>
<b>Total Income and Beginning Balance</b>	<b>\$</b>	<b>287,075</b>	<b>\$</b>	<b>311,904</b>

		<b>2011-2012 Estimated Actual</b>		<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>				
Expenditures				
Supplies	\$	-	\$	8,000
Repairs		23,076		8,000
Site Improvements		-		-
Buildings		12,500		15,000
<b>Total Expenditures</b>	<b>\$</b>	<b>35,576</b>	<b>\$</b>	<b>31,000</b>
<b>Ending Balance</b>	<b>\$</b>	<b>251,499</b>	<b>\$</b>	<b>280,904</b>
<b>Total Expenditures and Ending Balance</b>	<b>\$</b>	<b>287,075</b>	<b>\$</b>	<b>311,904</b>

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Parking Improvement Fund**

Fund 37		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	828,485	\$ 708,772
<b>INCOME</b>			
Income			
Interest	\$	4,707	\$ 4,500
Transfer from Restricted Fund		49,274	9,795
<b>Total Income</b>	<b>\$</b>	<b>53,981</b>	<b>\$ 14,295</b>
<b>Total Income and Beginning Balance</b>	<b>\$</b>	<b>882,466</b>	<b>\$ 723,067</b>

		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Repairs and Operating Expenses	\$	893	\$ 7,000
Site Improvement		133,172	90,000
Transfer to Interest and Redemption Fund		39,629	29,296
<b>Total Expenditures</b>	<b>\$</b>	<b>173,694</b>	<b>\$ 126,296</b>
<b>Ending Balance</b>	<b>\$</b>	<b>708,772</b>	<b>\$ 596,771</b>
<b>Total Expenditures and Ending Balance</b>	<b>\$</b>	<b>882,466</b>	<b>\$ 723,067</b>

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Capital Outlay Projects Fund**

Fund 41	<table border="0"> <tr> <td style="width: 50%;"><b>2011-2012</b></td> <td style="width: 50%;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>							
<b>Estimated</b>	<b>Proposed</b>							
<b>Actual</b>	<b>Final</b>							
<b>Beginning Balance</b>	\$ 1,834,258	\$ 1,943,886						
<b>INCOME</b>								
Income								
Scheduled Maintenance	\$ -	\$ -						
Redevelopment Agencies	147,334	145,000						
Compensation for Loss of Fixed Assets	87,303	-						
State Bond Proceeds - Library Annex	187,717	-						
Interest	10,368	9,000						
Total Income	\$ 432,722	\$ 154,000						
Total Income and Beginning Balance	\$ 2,266,980 \$ 2,097,886							

			<table border="0"> <tr> <td style="width: 50%;"><b>2011-2012</b></td> <td style="width: 50%;"><b>2012-2013</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2011-2012</b>	<b>2012-2013</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2011-2012</b>	<b>2012-2013</b>									
<b>Estimated</b>	<b>Proposed</b>									
<b>Actual</b>	<b>Final</b>									
<b>EXPENDITURES</b>										
Expenditures										
Supplies and Operating Expenses	\$ 115,882	\$ 51,000								
Site Improvement	18,087	71,000								
Equipment	3,140	245,889								
Building Improvement	25,599	347,901								
Transfer to Interest and Redemption Fund	160,386	172,788								
Total Expenditures	\$ 323,094	\$ 888,578								
Net Ending Balance	\$ 1,943,886	\$ 1,209,308								
Total Expenditures and Net Ending Balance	\$ 2,266,980 \$ 2,097,886									



**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Bond Interest and Redemption Fund**

Fund 21		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	25,177	\$ 25,177
<b>INCOME</b>			
Income			
Taxes	\$	-	\$ -
Total Income	\$	-	\$ -
Total Income and Beginning Balance	\$	25,177	\$ 25,177

		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Debt Principle Reduction	\$	-	\$ -
Impound Transfer		-	-
Total Expenditures	\$	-	\$ -
Ending Balance	\$	25,177	\$ 25,177
Total Expenditures and Ending Balance	\$	25,177	\$ 25,177

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Lease Revenue Bond Projects Fund**

Fund 42		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	1,440,673	\$ 944,475
<b>INCOME</b>			
Income			
Interest	\$	3,285	\$ 3,000
Total Income	\$	3,285	\$ 3,000
Total Income and Beginning Balance	\$	1,443,958	\$ 947,475

		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Supplies and Operating Expenses	\$	40,352	\$ -
Equipment		47,634	-
Site Improvement		119,934	147,732
Buildings		291,563	308,124
Total Expenditures	\$	499,483	\$ 455,856
Net Ending Balance	\$	944,475	\$ 491,619
Total Expenditures and Net Ending Balance	\$	1,443,958	\$ 947,475

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Lease Revenue Bond Interest and Redemption**

Fund 24

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**Beginning Balance** \$ 1,593,937 \$ 1,128,356

**INCOME**

Income		
Interest	\$ 27,620	\$ 26,080
Proceeds from Refinancing	9,920,047	-
Transfer from General Fund	1,371,638	1,262,399
Transfer from Capital Outlay Fund	160,386	172,788
Transfer from Revenue Fund	484,274	399,732
Transfer from Parking Fund	39,629	29,296
<b>Total Income</b>	<b>\$ 12,003,594</b>	<b>\$ 1,890,295</b>

**Total Income and Beginning Balance** \$ 13,597,531 \$ 3,018,651

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**EXPENDITURES**

Expenditures		
Cost of Issuance - Refinancing	\$ 91,357	\$ -
Debt Principle Reduction	11,340,000	1,015,000
Debt Interest Reduction	1,037,818	849,215
<b>Total Expenditures</b>	<b>\$ 12,469,175</b>	<b>\$ 1,864,215</b>

**Ending Balance** \$ 1,128,356 \$ 1,154,436

**Total Expenditures and Ending Balance** \$ 13,597,531 \$ 3,018,651

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
2002 General Obligation Bond Projects**

Fund 43		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	326,027	\$ -
<b>INCOME</b>			
Income			
Interest	\$	949	\$ -
Total Income	\$	949	\$ -
Total Income and Beginning Balance		\$ 326,976	\$ -

		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Supplies and Operating Expenses	\$	628	\$ -
Site Improvement		325,556	-
Building		792	-
Total Expenditures	\$	326,976	\$ -
Net Ending Balance	\$	-	\$ -
Total Expenditures and Net Ending Balance		\$ 326,976	\$ -

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
2002 General Obligation Bond Interest and Redemption**

Fund 23

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**Beginning Balance** \$ 1,873,979 \$ 10,335,236

**INCOME**

Income

Interest	\$ 7,885	\$ 7,800
Taxes	3,369,586	2,500,000
Proceeds from Bond Refinancing	7,250,000	-
Premium on Bond Refinancing	481,902	-
<b>Total Income</b>	<b>\$ 11,109,373</b>	<b>\$ 2,507,800</b>

**Total Income and Beginning Balance** \$ 12,983,352 \$ 12,843,036

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**EXPENDITURES**

Expenditures

Debt Principle Reduction	1,075,000	\$ 1,380,000
Debt Interest Reduction	1,450,822	1,161,452
Bond Issuance Costs	122,294	-
<b>Total Expenditures</b>	<b>\$ 2,648,116</b>	<b>\$ 2,541,452</b>

Ending Balance \$ 10,335,236 \$ 10,301,584

**Total Expenditures and Ending Balance** \$ 12,983,352 \$ 12,843,036

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Classified Bargaining Unit Members' Benefits Fund**

Fund 67		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$	897,944	\$ 477,021
<b>INCOME</b>			
Income			
Interest	\$	4,871	\$ 2,500
Total Income	\$	4,871	\$ 2,500
Total Income and Beginning Balance	\$	902,815	\$ 479,521

		<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Transfer to Restricted Fund	\$	425,794	\$ 216,000
Total Expenditures	\$	425,794	\$ 216,000
Ending Balance	\$	477,021	\$ 263,521
Total Expenditures and Ending Balance	\$	902,815	\$ 479,521

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Student Senate and Clubs of Shasta College Fund**

<b>STUDENT SENATE</b>	<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance - Funds 71 &amp; 72</b>	\$ 112,755	\$ 129,057
<b>INCOME</b>		
Income		
General	\$ 5,441	\$ 3,700
Activity Cards	41,781	36,000
ATM Rent	781	-
Interest	593	500
Events	881	880
Student Representation Fees	2,943	2,500
<b>Total Income</b>	<b>\$ 52,420</b>	<b>\$ 43,580</b>
<b>Total Income and Beginning Balance</b>	<b>\$ 165,175</b>	<b>\$ 172,637</b>

<b>EXPENDITURES</b>		
Expenditures		
Wages and Related Benefits	\$ 619	\$ -
Scholarships	3,546	3,800
Operating Expenses	31,419	32,000
Equipment	534	1,000
<b>Total Expenditures</b>	<b>\$ 36,118</b>	<b>\$ 36,800</b>
<b>Net Ending Balance</b>	<b>\$ 129,057</b>	<b>\$ 135,837</b>
<b>Total Expenditures and Net Ending Balance</b>	<b>\$ 165,175</b>	<b>\$ 172,637</b>

<b>STUDENT CLUBS</b>	<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance - Funds 78 &amp; 89</b>	\$ 77,001	\$ 82,147
<b>INCOME</b>		
Income		
Clubs	\$ 119,985	\$ 120,000
<b>Total Income</b>	<b>\$ 119,985</b>	<b>\$ 120,000</b>
<b>Total Income and Beginning Balance</b>	<b>\$ 196,986</b>	<b>\$ 202,147</b>
<b>EXPENDITURES</b>		
Expenditures		
Clubs	\$ 114,839	\$ 115,000
<b>Total Expenditures</b>	<b>\$ 114,839</b>	<b>\$ 115,000</b>
<b>Net Ending Balance</b>	<b>\$ 82,147</b>	<b>\$ 87,147</b>
<b>Total Expenditures and Net Ending Balance</b>	<b>\$ 196,986</b>	<b>\$ 202,147</b>

**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Student Financial Aid Fund**

Fund 74

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**Beginning Balance** \$ 3,538 \$ 3,538

**INCOME**

Income

SEOG Grants	\$ 196,950	\$ 63,076
PELL Grants	12,904,910	12,823,157
Bureau of Indian Affairs	61,133	32,757
National Service Award	149,597	122,110
Cal Grants	1,055,986	934,220
EOPS/CARE	2,000	26,776
NSL-Federal/Local	3,798,248	3,580,465
Other Grants/Awards	-	3,750
Transfer from General Fund	19,510	15,000
<b>Total Income</b>	<b>\$ 18,188,334</b>	<b>\$ 17,601,311</b>

**Total Income and Beginning Balance** \$ 18,191,872 \$ 17,604,849

2011-2012 Estimated Actual	2012-2013 Proposed Final
----------------------------------	--------------------------------

**EXPENDITURES**

Expenditures

SEOG Grants	\$ 196,950	\$ 63,076
PELL Grants	12,904,910	12,823,157
Bureau of Indian Affairs	61,133	32,757
National Service Award	149,597	122,110
Cal Grants	1,055,986	934,220
EOPS/CARE	2,000	26,776
NSL-Federal/Local	3,798,248	3,580,465
Other Grants/Awards	-	3,750
Return Title IV Funds	19,510	15,000
<b>Total Expenditures</b>	<b>\$ 18,188,334</b>	<b>\$ 17,601,311</b>

**Net Ending Balance** \$ 3,538 \$ 3,538

**Total Expenditures and Net Ending Balance** \$ 18,191,872 \$ 17,604,849



**Shasta-Tehama-Trinity Joint Community College District  
2012-2013 Final Budget  
Scholarship and Loan Fund**

Fund 75	<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>Beginning Balance</b>	\$ 308,378	\$ 292,574
<b>INCOME</b>		
Income		
Donations	\$ 290,318	\$ 300,000
Late Fee Income	210	-
Transfer from Trustee Scholarship Fund	97,717	99,000
<b>Total Income</b>	<b>\$ 388,245</b>	<b>\$ 399,000</b>
<b>Total Income and Beginning Balance</b>	<b>\$ 696,623</b>	<b>\$ 691,574</b>

	<b>2011-2012 Estimated Actual</b>	<b>2012-2013 Proposed Final</b>
<b>EXPENDITURES</b>		
Expenditures		
Awards	\$ 404,048	\$ 399,000
Bad Debt Expense	1	-
<b>Total Expenditures</b>	<b>\$ 404,049</b>	<b>\$ 399,000</b>
<b>Ending Balance</b>	<b>\$ 292,574</b>	<b>\$ 292,574</b>
<b>Total Expenditures and Ending Balance</b>	<b>\$ 696,623</b>	<b>\$ 691,574</b>

