

HARTNELL COLLEGE

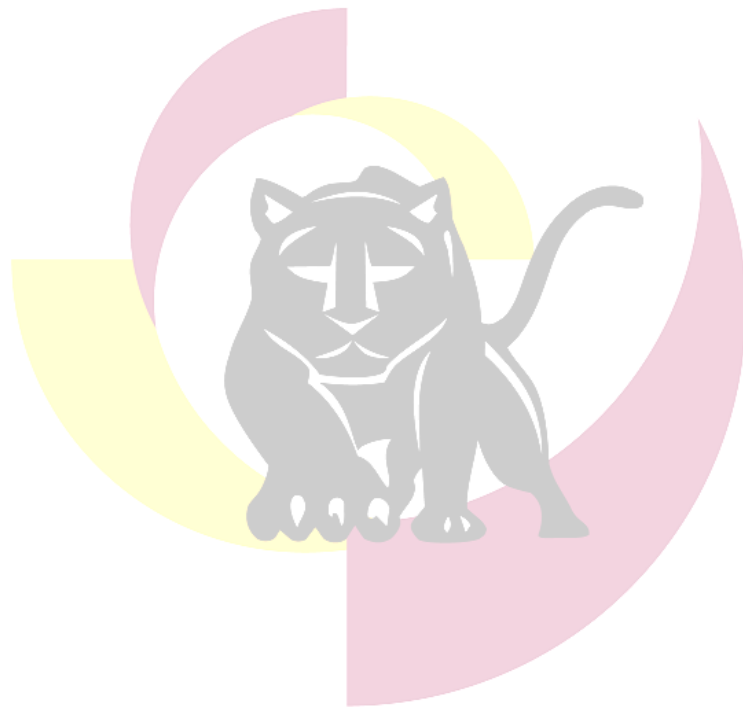
2023-2024 BUDGET

Presented

September 5, 2023



Hartnell Community College District
411 Central Ave
Salinas, CA 93901
www.hartnell.edu



HARTNELL COLLEGE

BUDGET

FISCAL YEAR 2023-2024

JULY 1, 2023 THROUGH JUNE 30, 2024

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HARTNELL COLLEGE VISION STATEMENT

Hartnell College students will be prepared to contribute as leaders to the intellectual, social, cultural, and economic vitality of our communities and the world.

HARTNELL COLLEGE MISSION STATEMENT

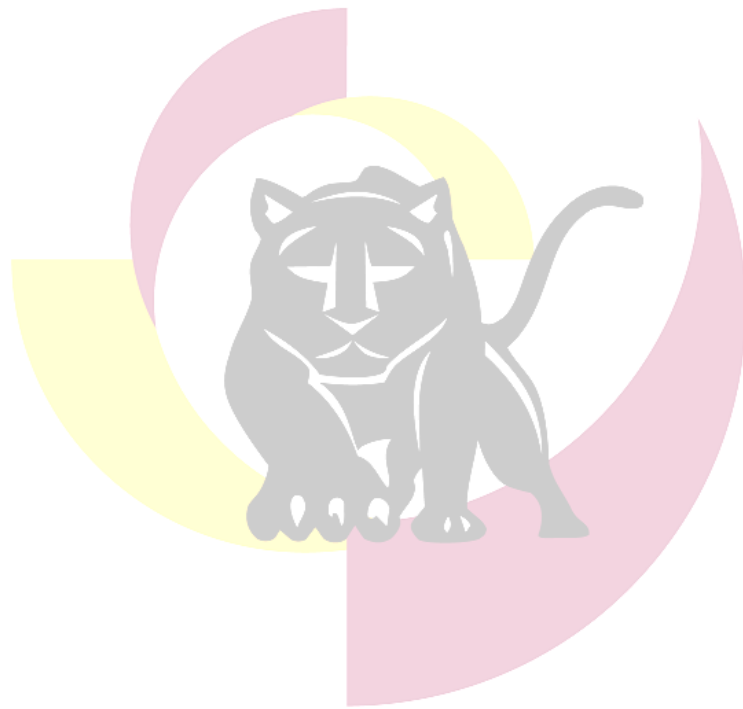
Focusing on the education and workforce development needs of communities in the Salinas Valley, Hartnell College strengthens communities by providing opportunities for students to reach career and/or academic goals (baccalaureate degrees, associate degrees, certificates of achievement, transfer to four-year institutions) in an environment committed to student learning, achievement, and success.

Student Success Goals Adopted by the Governing Board for 2019-2024

STRATEGIC PRIORITY 1 - INCREASE STUDENT COMPLETION
STRATEGIC PRIORITY 2 - INCREASE STUDENT COMPLETION
EFFICIENCY

STRATEGIC PRIORITY 3 - INCREASE STUDENT TRANSFER TO
4- YEAR INSTITUTE

STRATEGIC PRIORITY 4 - IMPROVE STUDENT EMPLOYMENT
SUBSEQUENT TO TRAINING OR
COMPLETION



HARTNELL COLLEGE

ABOUT HARTNELL COLLEGE

Hartnell College is one of the oldest institutions of higher education in California. Founded in 1920 by the Salinas Union High School District as Salinas Junior College, the college was initially housed in the new Salinas High School building on South Main Street. In 1948, the junior college was renamed Hartnell College, after the 19th-century British trader William Petty Hartnell, who settled on land in the area. The Hartnell Community College District was established the following year.

In 1936, Hartnell College moved to its current 54-acre site, on the former ancestral land of the Ohlone Rumsen Mutsun people. Referred to as Main Campus, the site is located at 156 Homestead Avenue, Salinas. On October 1, 2007, Hartnell College changed its address from 156 Homestead Avenue to 411 Central Avenue. The new address helps students attending the College because it is easier to locate the newly constructed parking structure accessible from Central Avenue.

The Main Campus is located in Monterey County, just a 25-minute drive from the scenic Monterey Peninsula and the Monterey Regional Airport. In 2014, the District opened its Alisal Campus in east Salinas. The Alisal Campus houses the Agricultural Business and Technology Institute, the Sustainable Design and Construction Center, and the diesel, automotive technology, and computer science programs. Hartnell also delivers classes at its education center in King City, which opened in 2002, and at numerous off-campus locations in north and south Monterey County. In 2016, District voters approved a \$167 million local bond measure known as Measure T. In fall 2021, the District opened the Soledad Education Center and an expanded wing nearly doubling the size of the King City Education Center. The Castroville Education Center and the Nursing & Allied Health Center opened in the spring of 2022.

The District serves the Salinas Valley, a fertile agricultural region some 10 miles wide and 100 miles long, as well as part of southern San Benito County. Hartnell has a highly diverse student body with an average annual enrollment above 11,000 students for the most recent three academic years (from 2020-2021 to 2022-2023) from the local communities of Salinas, Bradley, Castroville, Chular, Gonzales, Greenfield, Jolon, King City, Lockwood, Moss Landing, San Ardo, San Lucas, Soledad, and other communities around

California's Central Coast, as well as other states and countries. All are drawn to Hartnell's academic excellence and focus on the success of students in its four-year transfer, nursing and technical programs, as well as a proud tradition in intercollegiate athletics, with 12 men's and women's teams, some of which have earned state championships.



Demographics

Most of our students (54%) are among the first in their families to attend college (first-generation students). About 54% of students are women and 45% are men, with an ethnic makeup that includes 80% Hispanic, earning Hartnell a federal designation as a Hispanic-Serving Institution. In addition, 7% are white/non-Hispanic, 4% are Asian, 2% are African American, and 2% are two or more races. In 2021, Hartnell College was the only district recognized with an honorable mention for the John W. Rice Diversity and Inclusion Award by the California Community College Chancellor.

Hispanic Serving Institution

As a designated Hispanic Serving Institution (HSI) by the U.S. Department of Education, Hartnell College has a long history of successfully competing for HSI funding through various federal programs. Over that extensive history, the District has been awarded close to \$40 million in Hispanic Serving Institution funding that has been utilized to design and create equity-minded structures and processes that holistically serve Hartnell's diverse student population. Aligned with the college's mission and vision, the Hispanic Serving Institution initiatives focus on strengthening the college's capacities by building equitable systems of teaching and student services that foster a positive, inclusive, and identity-safe culture for all underserved students.

Educational Programs

Hartnell offers the first and second years of college programs for workplace and career training, and transfer, including a three-year bachelor's degree program in computer science and a 2+2 teacher-preparation pathway, both in partnership with California State University, Monterey Bay, just 15 minutes from Salinas. Hartnell College awards the Associate of arts degree, associate of science degree, and certificates of achievement, including the strong and successful nursing and allied health program, whose graduates become LVNs, RNs, EMTs, and respiratory care practitioners. For several years running, Hartnell's nursing graduates have achieved NCLEX pass rates of at or near 100 percent.

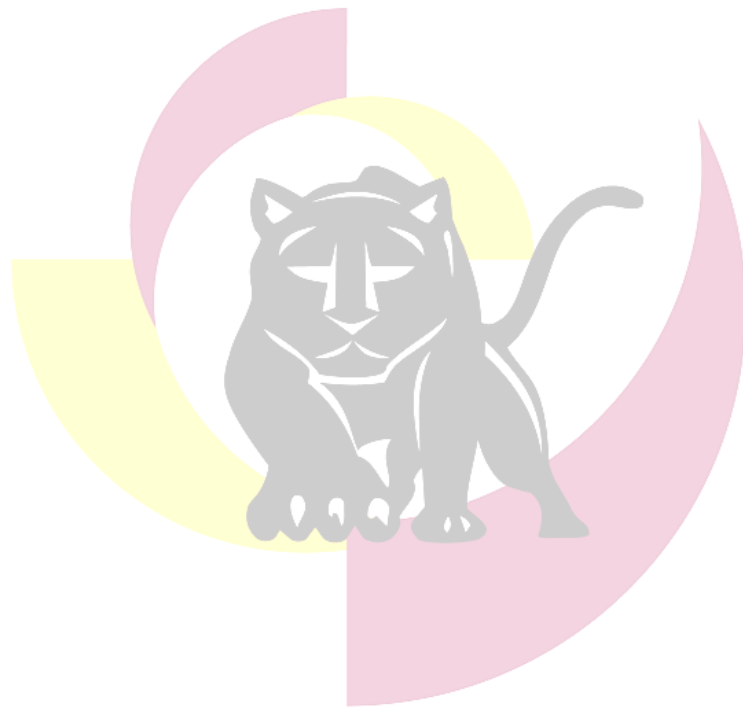
Hartnell's state-of-the-art Library and Learning Resource Center provides access to electronic databases and is the hub of information and learning technologies. The college has committed to ongoing technology enhancements, including virtualization and server enhancement projects that will increase

productivity and access for its students and employees, giving them technological advantages that most college and university students and personnel do not yet have.

Hartnell's vibrant visual and performing arts programs include a resident theatre arts company, The Western Stage, which since its founding in 1974 has consistently been among the most respected arts institutions on the Central Coast. Its programming is both traditional and experimental, serving theatre patrons and families, and including world premieres of works by contemporary Latino playwrights among other diverse voices. Hartnell theatre arts faculty partners with the Alisal Center for the Fine Arts to engage and encourage area youth in their artistic pursuits. The College hosts a student-community orchestra and chorus and the Hartnell Gallery holds an extensive inventory of paintings, sculptures, and photographs.

Course Offerings

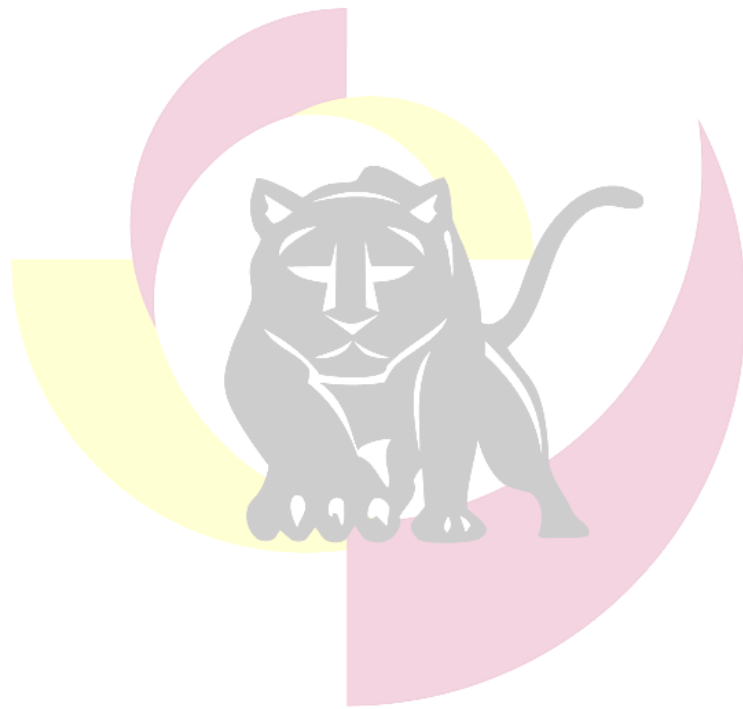
Day, evening, and weekend courses are offered in the classroom, online, and hybrid delivery modes, in both full 16-week and condensed shorter sessions. Hartnell is sensitive to its diverse community and offers classes in modified formats to meet the needs of students who work or have other outside commitments, such as late-start courses and Saturday and evening sessions. The College offers a full complement of academic and other support services to assist students' educational progress in a one-stop student services format, available online, by phone, and in-person. These include personal counseling, financial aid, and scholarship services, international student services, re-entry services, veterans' services, sports counseling, disabled students' programs and services, assessment testing, and career and transfer assistance. In addition, students are encouraged to become involved in the many clubs on campus and student government through the Associated Students of Hartnell College.



HARTNELL COLLEGE

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HARTNELL COLLEGE

EXECUTIVE SUMMARY



HARTNELL COLLEGE

**FINAL BUDGET - FISCAL YEAR 2023-24
EXECUTIVE SUMMARY**

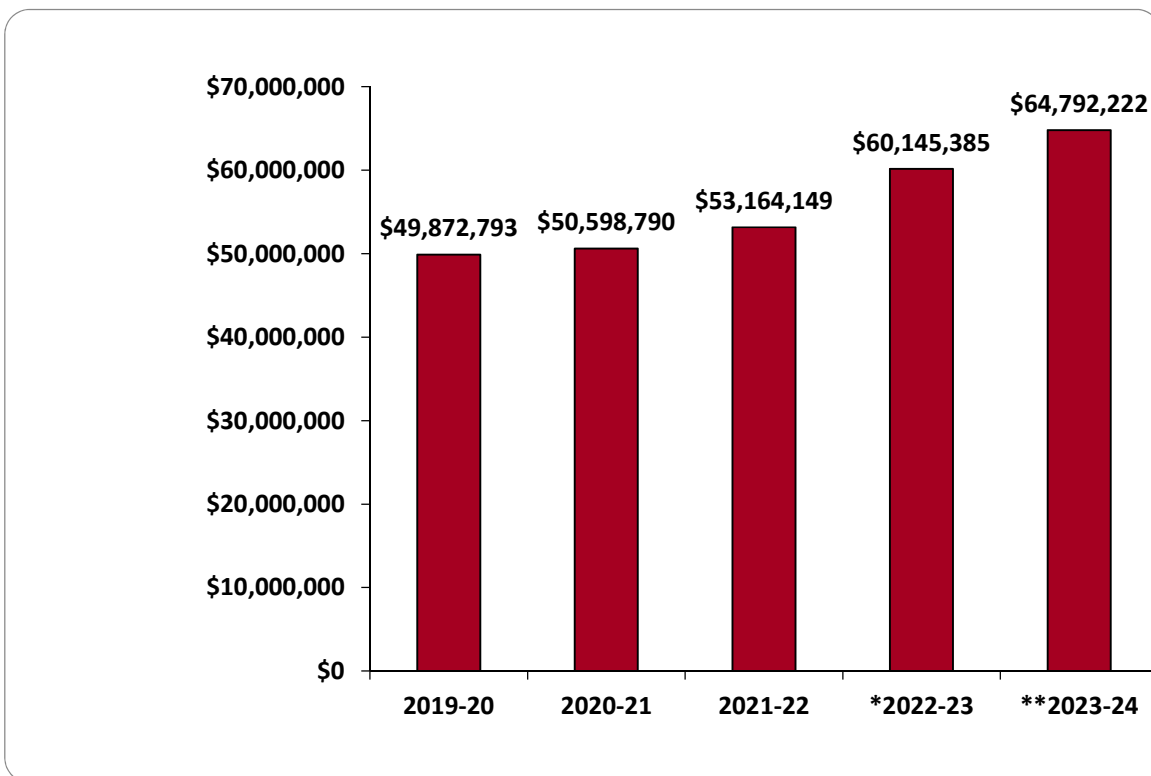
Funds	Projected Beginning Fund Balance July 1, 2023	Budgets 2023-24		Ending Fund Balance June 30, 2024
		Revenue	Expense	
General				
Unrestricted (11)	16,077,687	71,260,629	71,260,629	16,077,687
Restricted (12 & 13)	1,019,796	37,495,420	37,662,796	852,420
Total	\$ 17,097,483	\$ 108,756,049	\$ 108,923,425	\$ 16,930,107
Special Revenue				
Bookstore (31)	672,397	98,670	112,536	658,531
Child Development (33)	306,297	611,300	611,300	306,297
Total	\$ 978,693	\$ 709,970	\$ 723,836	\$ 964,827
Capital Projects				
Capital Outlay (41)	8,355,599	1,216,212	4,559,999	5,011,812
Facilities Development (44)	4,808,463	478,247	1,501,001	3,785,709
Bond Measure T (46)	52,580,749	929,233	47,971,772	5,538,210
Total	\$ 65,744,811	\$ 2,623,692	\$ 54,032,772	\$ 14,335,731
Enterprise				
The Grille (52)	701,848	550,500	963,694	288,654
Starbucks (55)	237,809	448,740	576,185	110,364
Contract Services (59)	52,627	-	-	52,627
Total	\$ 992,284	\$ 999,240	\$ 1,539,879	\$ 451,645
Internal Service				
Self Insured (61)	381,115	2,331	59,000	324,446
Retiree Health Benefits (62)	8,323,167	-	9,200	8,313,967
PARS-Fiduciary Trust Fund (63)	2,559,932	-	8,000	2,551,932
Total	\$ 11,264,213	\$ 2,331	\$ 76,200	\$ 11,190,344
Trust and Agency				
Associated Students (71)	270,826	94,826	116,230	249,422
Student Representation Fee Trust (72)	56,696	35,794	20,736	71,754
Student Financial Aid Fund (74)	-	17,352,116	17,352,116	-
Scholarships, Loan & Trust (75)	298,264	55,480	90,500	263,244
Intercollegiate Athletics (79)	123,260	31,916	52,884	102,292
Total	\$ 749,046	\$ 17,570,132	\$ 17,632,466	\$ 686,711
All Funds Total	\$ 96,826,531	\$ 130,661,414	\$ 182,928,578	\$ 44,559,366

GENERAL FUND

Final budget figures are based upon the 2023-24 enacted state budget that was signed by the Governor on July 10, 2023, as well as the California Community Colleges Chancellor's Office's (CO's) Joint Analysis of the 2023-24 Enacted Budget and the Advance Apportionment for 2023-24.

The Final Budget is built to meet requirements across all Funds. Each of the District funds are projected to have a positive balance at the beginning and the end of the fiscal year.

Hartnell College Apportionment History and Funded FTES



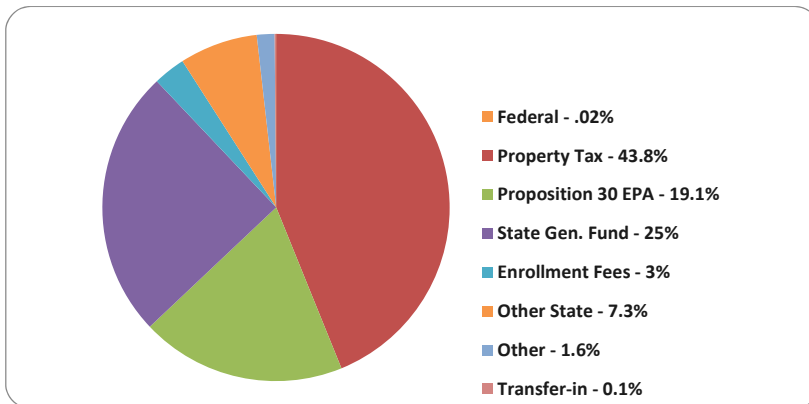
Fiscal Year	Funded FTES	
2019-20	7,362	
2020-21	7,350	
2021-22	7,368	
*2022-23	7,368	*Projected
**2023-24	7,368	**Projected, includes deficit factor

General Fund (11)
71,260,629 requirement

The General Fund is the primary operating fund of the District. It includes resources that are unrestricted as well as funds with restricted spending requirements.

Unrestricted Funds

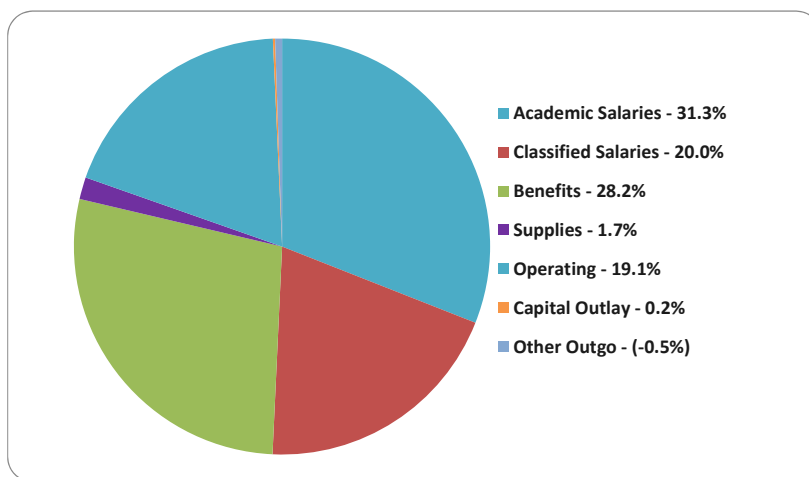
Nearly all day-to-day operating expenses are charged to the unrestricted General Fund. Unrestricted revenue is budgeted at **\$71,260,629**, with an estimated beginning balance of **\$16.08 million**.



General Fund Unrestricted Resources

State apportionment is funded by local property tax, student fees, state general fund, and EPA. State apportionment is the largest source of revenue and represents **91%** of all unrestricted income. Principal apportionment is calculated by the state Chancellor’s Office based on enrollments referred to as full time equivalent students (FTES) at the District. Based on guidance received from the state Chancellor’s Office, the District assumes that any reduction in apportionment funding will result in an equivalent reduction in funded FTES workload. The budgeted projection of FTES is **7,368**.

The largest expenditure portion of the budget is allocated for employee salaries, associated payroll costs and benefits **80%**. The remaining budget **20%** is allocated for operating costs, facility maintenance, supplies, contracted services, and equipment. Unrestricted requirements are budgeted at **\$71,260,629**.



General Fund Unrestricted Requirements

RESTRICTED FUNDS (12 & 13)

Restricted funds are used for the operation of educational programs specifically restricted by laws, regulations, or donors, and are recorded separately in the General Fund. Total restricted funds amount to approximately \$37 million for 2023-24.

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actuals	Unaudited Actuals	Budget
Restricted (12)					
Federal					
CARES Act - Institutional Portion	765,062	4,456,862	7,301,470	5,048,039	-
CARES Act - Minority Serving Institutions	214,659	364,010	222,688	54,295	-
CDC- AB 82- CRRSA Stipends	-	-	-	-	9,371
Child Devel. Training Consortium	10,832	8,513	-	9,188	-
COVID-19 Response Block Grant	196,989	-	-	-	-
CTE Transitions	40,705	-	-	-	-
Dept of Social & Employ Svs	653,921	664,183	472,621	606,082	731,926
Dept of Ed Student Basic Need	-	-	40,162	99,857	790,000
Expanding Equity & Access	-	-	-	10,985	31,112
Federal Work Study	199,680	107,641	210,388	148,137	144,720
Foster & Kinship Care Education	77,873	-	84,951	-	-
GANAS Grant	-	256,556	237,278	700,467	912,951
H.S. Equivalency Program "HEP"	479,966	462,555	413,361	438,552	489,042
HSI STEM GPS	1,309,858	818,280	497,944	150,721	-
MAESTROS Project	210,077	259,874	104,764	175,655	-
NASA MAA	145,249	113,678	63,626	-	-
NASA MUREP	-	-	-	-	480,000
National Institute of Health	18,243	5,313	2,051	-	-
National Service Awards	11,432	-	8,851	5,169	4,831
NEH Grant	-	43,062	129,728	-	-
NextGen - USDA	-	-	-	4,497	1,015,614
NextGen - UCSC	-	-	-	-	-
NIFA-CSUMB	16,466	-	-	-	-
NLGCA	-	-	-	11,920	-
NSF ATE AgScience	423,296	-	-	-	-
NSF ESTEEM	207,894	207,610	264,509	256,610	-
NSF RISE	20,920	-	7,271	14,445	-
NSF S-STEM	97,400	153,868	83,309	124,080	-
Perkins 1C	219,265	285,539	294,899	381,926	4,271
Stu Support Svs Prgm (TRIO)	241,987	152,187	296,091	293,255	345,224
Stu Support Svs Prgm (TRIO)ESL	-	129,525	296,083	290,913	341,473
Talent Search Program	-	-	60,756	259,495	214,363
Temp Assistance for Needy Families (TANF)	44,711	42,791	40,669	43,795	40,669
Title V HSI Cultivamos	939,139	562,375	371,247	414,958	208,073
Title V Project Animo	-	-	-	141,472	525,106
Upward Bound Alisal & Alvarez	270,222	268,139	237,292	330,740	156,583
Upward Bound North Salinas	303,791	321,243	188,226	238,816	232,121
UCSC- CalTeach NSF Noyce	-	519	6,000	535	15,431
Federal Total	\$ 7,119,637	\$ 9,684,324	\$ 11,936,235	10,254,603	6,692,883

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actuals	Unaudited Actuals	Budget
GENERAL FUND					
Restricted (12)					
State					
Adult Education Block Grant	3,904,190	3,771,517	3,931,530	4,222,429	852,872
Basic Needs Center	-	-	1,500	164,004	1,051,169
Basic Skills	416,843	287,145	349,674	427,790	522,620
Block Grant	66,983	42,988	304,518	2,206,264	3,213,137
CA Ed Learning Lab- Inno Exit	-	-	-	31,553	-
CA Ed Learning Lab- Math	-	-	49,552	-	49,552
CA Learning Lab	-	18,000	21,657	22,944	18,654
CAI Early Childhood Internships	-	-	6,064	43,431	218,192
CalFresh Outreach	-	-	29,543	18,761	-
CalWORKs	215,747	176,604	178,494	246,888	351,309
Campus Safety	-	-	-	-	18,547
CARE Program	155,418	113,629	135,579	134,129	362,402
CCAP Dual Enrollment	-	-	-	16,840	19,818
CDC - MCOE-IEEP	-	-	29,760	44,825	145,415
Classified Professional Development	-	4,775	13,332	11,660	2,863
COVID-19 Response Block Grant	-	168,668	433,211	155	4,617,955
CTE Strong Workforce	1,468,418	1,176,145	2,906,276	1,534,031	963,250
Culturally Competent Faculty Professional Development	-	-	39,520	4,307	6,608
Culturally Responsive Pedagogy & Practices	-	-	-	-	299,308
Digital Literacy - Castroville	9,417	9,053	20,765	4,598	-
Digital Literacy - KC	5,446	18,864	9,140	25,016	-
DSP&S	626,907	576,095	607,577	728,094	1,266,332
Econ. Development for Distressed Areas	75,362	139,407	448,184	-	-
Education Futures Initiative	57,720	-	-	-	-
EEO Best Practices	-	-	-	-	208,333
EOPS	858,425	789,486	875,891	851,302	1,437,019
Equal Employment Opportunity	41,260	34,557	74,186	17,053	260,861
Financial Aid Technology	41,403	58,520	43,000	17,917	310,261
First 5 ECE Counselors	98,135	98,274	96,414	104,968	-
Foster & Kinship Care Education	129,849	235,445	150,739	287,981	313,311
General Use: STRS/PERS onbehalf	387,489	-	359,017	-	-
Guided Pathways	245,009	170,243	15,994	169,365	559,493
Hunger Free Support	25,955	37,087	8,853	3,726	15,133
Incarcerated Students Reentry Program	8,539	80,533	23,814	181,190	-
Innovation & Effectiveness	-	13,785	33,383	152,832	-
Innovation Award	352,761	210,010	201,646	133,737	69,687
LAEP	-	-	-	1,299	2,014,622
LGBTQ+	-	-	-	-	76,073
Library Services Platform	-	-	-	-	8,127
Local & System Tech & Security	-	-	-	-	200,000
Mental Health Support	9,514	51,309	221,713	197,795	1,486
MESA	63,012	38,824	79,145	151,179	738,237
NextUp	-	-	-	21,133	405,855
Nursing Education	124,749	189,915	261,822	200,515	182,400
Nursing Enrollment Growth	-	-	-	14,098	-
OSHPD - Song Brown 1	-	50,227	74,773	-	52,433
OSHPD - Song Brown 2	-	30,000	30,000	147,567	200,000
Ready Set Go	367,986	147,014	-	-	-
Retention & Enrollment Outreach	-	-	139,383	122,938	1,124,872
Rising Scholars Program	-	-	-	103,785	-
Salinas Valley Promise (AB 19)	142,170	196,832	196,665	49,580	120,034
Student Equity Plan (SEP)	910,790	838,055	857,077	855,039	1,963,211
Student Fin. Aid Administration	297,436	370,295	401,238	389,663	452,046
Student Success	2,209,722	2,221,805	2,285,532	2,213,997	2,040,962
Student Food and Housing Support	-	-	-	-	1,175,355
Student Housing (Planning)	-	-	-	-	325,000
System Technology & Data Security	-	-	-	-	50,000
UMOJA	4,290	7,299	8,315	1,431	10,904
Undocumented Resouce Liasons	-	-	40,513	90,624	118,402
Veteran Resource Center	17,014	5,679	8,367	75,042	163,135
YESS - ILP	22,500	20,000	17,113	12,338	10,162
Zero Cost Text Book Program	-	-	-	27,976	-
State Total	\$ 13,360,460	\$ 12,398,084	\$ 16,020,467	16,483,792	28,587,414

Fund Type	2019-20	20-21	2021-22	2022-23	2023-24
	Actual	Actual	Actuals	Unaudited Actuals	Budget
GENERAL FUND					
Restricted (12)					
Local/Other					
Burton Book Fund	-	1,800	515	-	1,400
Catalyst Fund	115,000	115,000	-	-	-
Foundation - Ag Healthcare Sector Partnership	134,666	139,626	25,468	82,299	135,986
Foundation - Ag Tech Institute	191,565	158,124	81,783	93,939	111,349
Foundation - Art Fund	3,000	-	-	-	-
Foundation - Athletics Fund	7,101	-	-	-	-
Foundation - Boronda	288	6,125	3,671	1,229	97,500
Foundation - Castroville Center	-	-	-	69	125,931
Foundation - College Futures (DE4EC)	-	225	82,428	9,563	88,386
Foundation - Cultivamos/BTG	27,497	-	-	-	-
Foundation - Driscoll's Farmworker Ed	118,487	-	-	-	-
Foundation - General	9,158	14,217	2,249	79	14,405
Foundation - General Ag Fund	-	-	-	4,671	-
Foundation - Giannini Fund - ECE	121,930	77,502	69,270	127,937	-
Foundation - Job and Internship Placement	-	-	35,801	110,053	-
Foundation - K-12 STEM	226,271	209,715	214,664	-	-
Foundation - NASA SEMAA	63,505	101,470	98,348	-	-
Foundation - Physics	34,131	2,396	-	-	-
Foundation - Racial Equity	-	-	-	-	90,000
Foundation - Science Bldg Capital Fund	-	1,462	-	-	-
Foundation - Science Planetarium	-	-	-	2,262	-
Foundation - Soledad Center	-	9,944	17,223	19,271	-
Foundation - South County Center	-	-	-	-	150,600
Foundation - SVMH Grant	219,985	215,315	422,461	174,878	398,629
Foundation - Salinas Valley Promise Program	-	-	-	97,859	-
Independent Living Training Prog.	115,295	100,853	86,702	74,543	170,873
Kiaser Permanente Health Ed	29,712	23,109	-	-	-
TPP CSUMB	-	9,250	-	-	-
Taylor Farms Ag. & Engineering	-	71,646	130,805	97,177	56,072
UCSF-First Generation RN	28,601	21,399	294	121,071	-
Local/Other Total	\$ 1,446,193	\$ 1,279,178	\$ 1,271,682	\$ 1,016,900	\$ 1,441,131
GENERAL FUND					
Restricted (13)					
State - Lottery - Prop 20	390,851	489,969	674,792	855,995	560,592
Local - Parking Funds / Transfers in	202,770	17,556	13,429	13,471	-
State/Local Total	\$ 593,620	\$ 507,525	\$ 688,221	869,466	560,592
Total Restricted Fund 12 & 13	\$ 22,519,910	\$ 23,869,111	\$ 29,916,605	\$28,624,761	\$ 37,282,020

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Unaudited Actuals	Budget
GENERAL FUND					
Unrestricted (11)					
<u>Resources</u>					
Federal	29,780	15,113	13,232	16,498	15,800
State	27,950,164	24,654,771	28,339,585	32,844,974	36,719,857
Local	28,898,457	30,470,360	31,105,635	34,527,657	34,424,972
Transfers In	100,000	138,828	120,010	100,000	100,000
Total Resources	\$ 56,978,400	\$ 55,279,072	\$ 59,578,462	\$67,489,128	\$ 71,260,629
<u>Requirements</u>					
Academic Salaries	19,727,183	19,078,069	19,579,631	21,527,311	22,320,444
Classified Salaries	10,813,501	10,901,250	11,019,527	12,515,488	14,231,191
Payroll Costs/Benefits	14,578,647	14,797,189	15,983,215	17,621,421	20,114,295
Supplies/Materials	562,992	422,489	902,456	1,044,138	1,237,097
Operating Exp.	7,021,188	6,901,073	7,631,762	8,312,968	13,625,940
Capital Outlay	154,268	144,462	262,057	190,990	120,555
Other Outgo-Student FA/(Indirect Costs)	1,114,425	3,034,448	3,302,139	5,276,812	(388,893)
Total Requirements	\$ 53,972,206	\$ 55,278,980	\$ 58,680,787	\$66,489,128	\$ 71,260,629
FUND BALANCE	\$ 14,179,920	\$ 14,180,012	\$ 15,077,687	\$16,077,687	\$ 16,077,687
Restricted (12)					
<u>Resources</u>					
Federal	7,119,637	9,684,324	11,936,235	10,254,603	6,692,883
State	13,360,460	12,398,084	16,020,467	16,483,792	28,587,414
Local	1,446,192	1,279,178	1,271,682	1,016,900	1,441,131
Transfers In	-	-	-	-	-
Total Resources	\$ 21,926,290	\$ 23,361,586	\$ 29,228,384	\$27,755,295	\$ 36,721,428
<u>Requirements</u>					
Academic Salaries	3,706,402	4,328,818	4,574,096	3,487,751	3,160,748
Classified Salaries	5,716,301	5,467,506	5,557,344	5,294,412	4,498,785
Payroll Costs/Benefits	4,068,648	4,029,203	5,059,631	4,016,707	2,402,735
Supplies/Materials	460,447	392,947	947,455	961,194	1,234,044
Operating Exp.	1,624,465	1,534,741	2,041,244	2,105,641	24,149,494
Capital Outlay	1,908,530	1,400,369	2,678,897	2,603,615	206,218
Financial Aid/Other Outgo	3,976,759	5,206,243	7,556,483	8,877,074	723,498
Transfers Out	464,738	1,001,759	813,234	408,901	345,907
Total Requirements	\$ 21,926,290	\$ 23,361,586	29,228,384	27,755,295	36,721,428
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Unaudited Actuals	Budget
Parking & Prop 20 Lottery					
 Restricted (13)					
Federal	-	-	-	-	-
State	390,851	489,969	674,792	855,995	560,592
Local	202,770	17,556	13,429	13,471	213,400
Transfers In	-	253,363	223,416	223,374	-
 Total Resources	\$ 593,620	\$ 760,888	\$ 911,637	\$ 1,092,839	\$ 773,992
 Requirements					
Academic Salaries	-	-	-	-	-
Classified Salaries	25,540	-	-	-	40,000
Payroll Costs/Benefits	461	-	-	-	742
Supplies/Materials	239,604	62,039	144,282	424,317	554,000
Operating Exp.	244,260	308,120	299,916	278,806	266,626
Capital Outlay	83,755	78,904	68,092	81,092	80,000
Transfers Out	-	-	-	-	-
 Total Requirements	\$ 593,620	\$ 449,063	\$ 512,290	\$ 784,215	\$ 941,368
FUND BALANCE	\$ -	\$ 311,825	711,172	1,019,796	852,420
Total Restricted Fund (12 & 13)					
Resources	\$ 22,519,910	\$ 24,122,474	\$ 30,140,021	\$ 28,848,134	\$ 37,495,420
Requirements	\$ 22,519,910	\$ 23,810,649	\$ 29,740,674	\$ 28,539,510	\$ 37,662,796
Total Unrestricted Fund (11)					
Resources	\$ 56,978,400	\$ 55,279,072	\$ 59,578,462	\$ 67,489,128	\$ 71,260,629
Requirements	\$ 53,972,206	\$ 55,278,980	\$ 58,680,787	\$ 66,489,128	\$ 71,260,629
Total General Fund					
Resources	\$ 79,498,310	\$ 79,401,546	\$ 89,718,483	\$ 96,337,263	\$ 108,756,049
Requirements	\$ 76,492,116	\$ 79,089,629	\$ 88,421,461	\$ 95,028,638	\$ 108,923,425

OTHER FUNDS

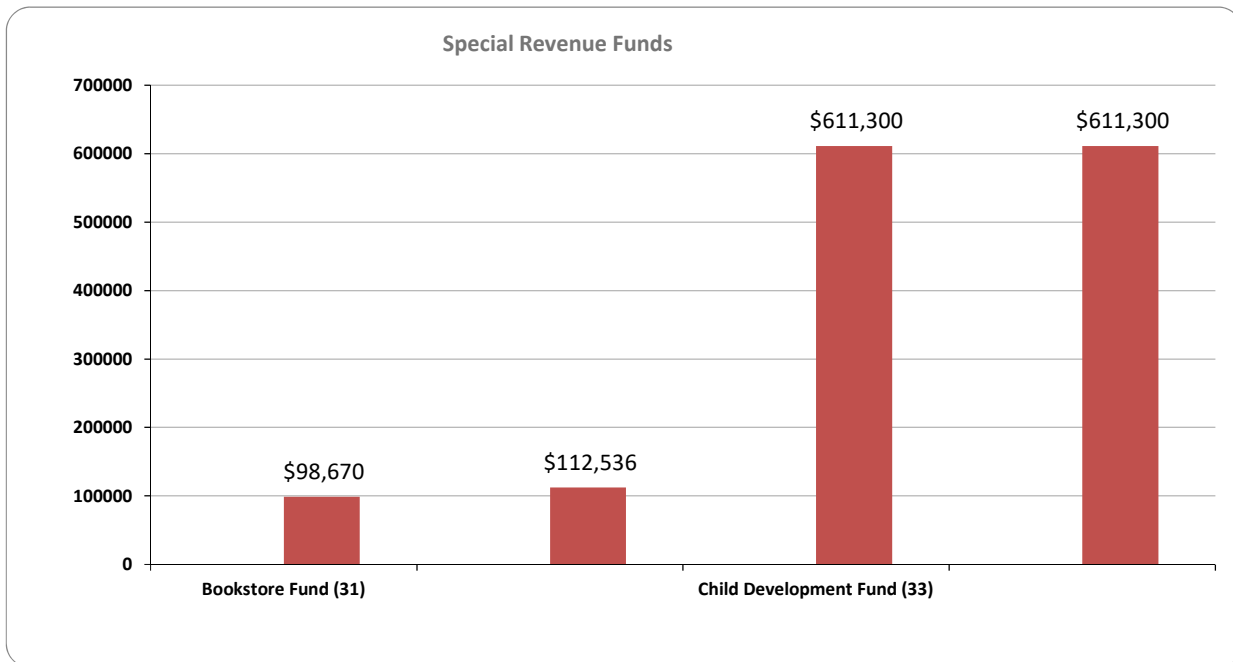
OTHER FUNDS

Special Revenue Fund (31 &33)
\$ 723,836 requirement

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. Activities in these funds may or may not be self-supporting and are generally not related to direct educational services.

The Bookstore Fund is used to account for the lease of the college bookstore. The District contracts with Follett Higher Education Group to manage the day-to-day operations of the store. Follett pays all operational expenses but shares revenue with the District. The District's shared revenue is 8.5% of commissioned sales. 8.5% of this amount (\$7,536) is transferred to the Associated Student Body Fund (Fund 71) and \$100,000 to the General Unrestricted Fund (Fund 11).

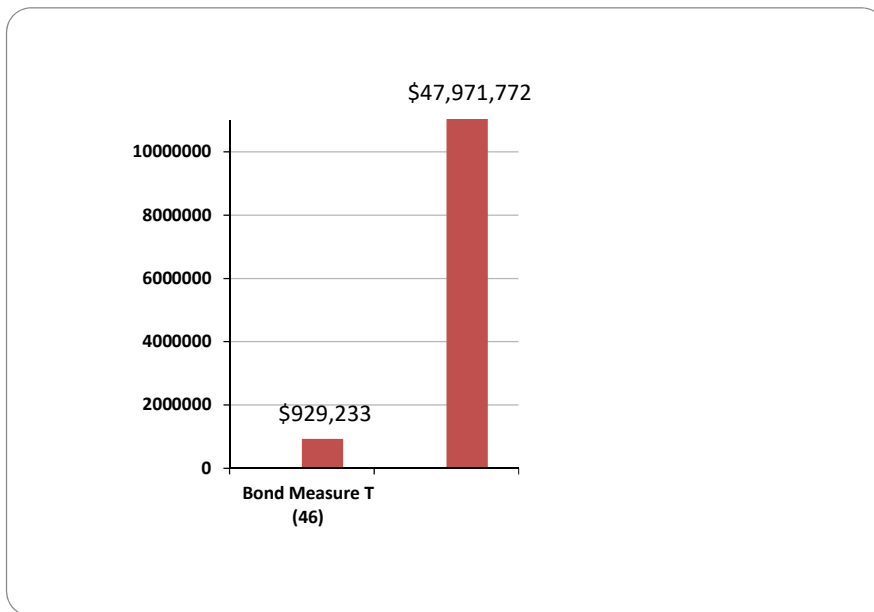
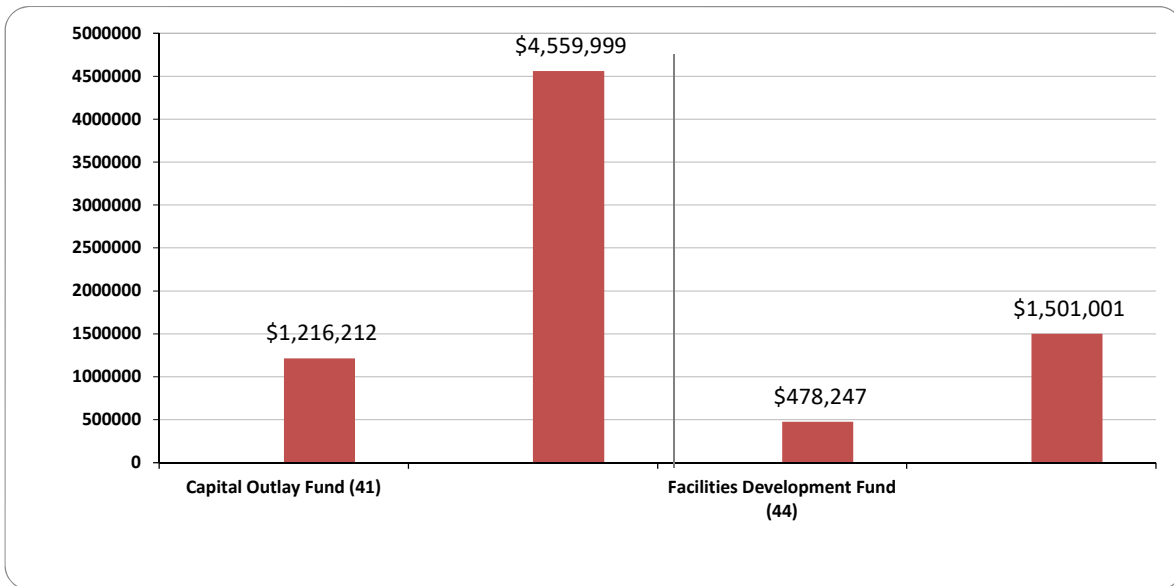
The District operates a full-service child development center on its main campus. The Child Development Fund is designated to account for child care and development services, revenue generated by student fees, and expenses related to direct costs. This program has traditionally been self-supporting.



Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Special Revenue Fund					
Bookstore (Fund 31)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	84,273	55,474	90,993	152,636	98,670
Transfers In	-	91,812	14,205	-	-
Total Resources	\$ 84,273	\$ 147,287	\$ 105,198	\$ 152,636	\$ 98,670
<u>Requirements</u>					
Supplies/Materials	-	-	-	-	-
Operating Exp.	-	2,500	8,679	2,000	5,000
Capital Outlay	-	-	-	-	-
Transfers Out	105,846	104,188	107,555	112,326	107,536
Total Requirements	\$ 105,846	\$ 106,688	\$ 116,234	\$ 114,326	\$ 112,536
FUND BALANCE	\$ 604,523	\$ 645,122	\$ 634,086	\$ 672,397	\$ 658,531
Child Development (Fund 33)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	657,118	631,924	677,680	731,027	611,300
Local	6,699	2,241	1,037	5,396	-
Transfers In	-	-	-	-	-
Total Resources	\$ 663,817	\$ 634,165	\$ 678,717	\$ 736,423	\$ 611,300
<u>Requirements</u>					
Academic Salaries	82,301	87,224	89,706	96,954	89,706
Classified Salaries	401,433	322,584	392,740	357,719	331,851
Payroll Costs/Benefits	137,879	145,227	159,918	162,167	157,660
Supplies/Materials	14,028	10,293	21,876	18,376	24,330
Operating Exp.	8,933	4,385	10,817	6,398	7,753
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ 644,573	\$ 569,713	\$ 675,057	\$ 641,614	\$ 611,300
FUND BALANCE	\$ 143,376	\$ 207,828	\$ 211,488	\$ 306,297	\$ 306,297
Total Special Revenue Fund					
Resources	\$ 748,090	\$ 781,452	\$ 783,915	\$ 889,059	\$ 709,970
Requirements	\$ 750,419	\$ 676,401	\$ 791,291	\$ 755,940	\$ 723,836

Capital Projects Fund (41, 44, & 46)
\$ 54,032,772 requirement

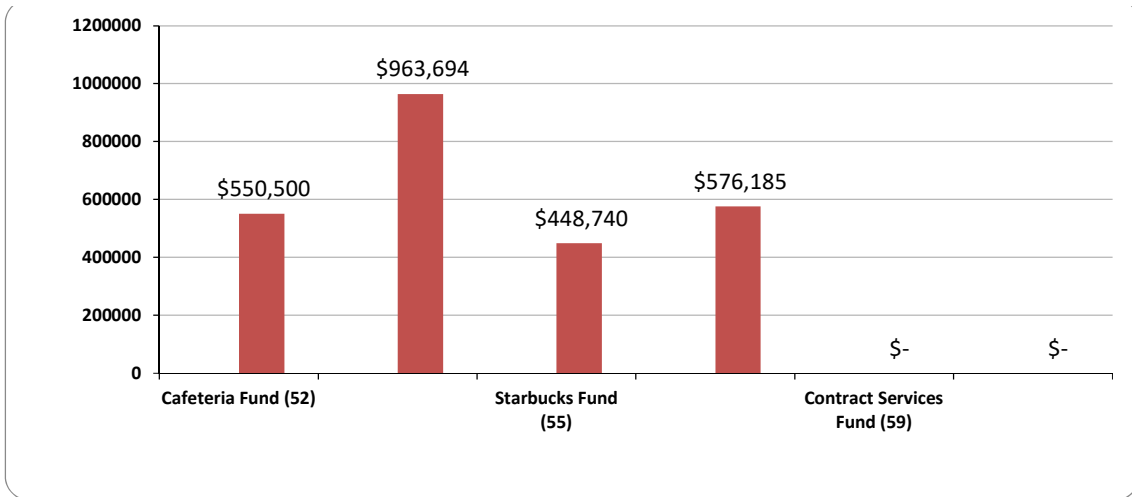
This group of funds is used to account for financial resources used in the acquisition or construction of major capital facilities and other capital outlay projects. This includes land acquisition, scheduled maintenance, significant equipment and furnishings for new buildings, information technology equipment, software, and educational equipment. The Bond Projects Fund, financed with voter-approved Measure T bond proceeds, will be the largest fund in the group.



Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Capital Projects Fund					
Capital Outlay (Fund 41)					
<u>Resources</u>					
State	-	-	446,533	2,151,041	796,070
Local	255,653	330,655	418,078	493,572	420,142
Transfers In	1,500,000	2,037,740	3,018,394	2,000,000	-
Total Resources	\$ 1,755,653	\$ 2,368,395	\$ 3,883,005	\$ 4,644,613	\$ 1,216,212
<u>Requirements</u>					
Supplies/Materials	246	-	15,054	-	-
Operating Exp.	215,945	222,988	275,627	205,314	195,000
Capital Outlay	255,949	175,806	746,351	3,357,097	4,364,999
Transfers Out	-	-	-	-	-
Total Requirements	\$ 472,140	\$ 398,794	\$ 1,037,032	\$ 3,562,411	\$ 4,559,999
FUND BALANCE	\$ 2,457,823	\$ 4,427,424	\$ 7,273,397	\$ 8,355,599	\$ 5,011,812
Facilities Development (Fund 44)					
<u>Resources</u>					
Local	540,200	355,960	429,228	577,597	478,247
Transfers In	-	2,000,000	-	2,002,635	-
Total Resources	\$ 540,200	\$ 2,355,960	\$ 429,228	\$ 2,580,232	\$ 478,247
<u>Requirements</u>					
Operating Exp.	242,102	87,552	194,502	389,629	289,330
Capital Outlay	1,008,561	37,510	99,202	1,037,732	1,211,671
Total Requirements	\$ 1,250,663	\$ 125,062	\$ 293,704	\$ 1,427,361	\$ 1,501,001
FUND BALANCE	\$ 1,289,170	\$ 3,520,068	\$ 3,655,592	\$ 4,808,463	\$ 3,785,709
BOND PROJECTS (Fund 46)					
<u>Resources</u>					
Local	1,418,691	1,003,341	272,145	1,022,754	929,233
Other Financing Sources	-	69,420,485	-	-	-
Total Resources	\$ 1,418,691	\$ 70,423,826	\$ 272,145	\$ 1,022,754	\$ 929,233
<u>Requirements</u>					
Classified Salaries	261,468	270,836	277,831	284,292	281,292
Payroll Costs/Benefits	155,586	158,488	175,344	189,278	189,419
Supplies/Materials	705	374	549	638	2,000
Operating Exp.	22,014	(319,617)	4,076	7,233	25,000
Capital Outlay	21,878,756	35,487,902	17,383,490	6,857,247	47,474,061
Total Requirements	\$ 22,318,529	\$ 35,597,983	\$17,841,290	\$ 7,338,688	\$ 47,971,772
FUND BALANCE	\$ 41,639,986	\$ 76,465,829	\$58,896,684	\$ 52,580,749	\$ 5,538,210
Total Capital Projects Fund					
Resources	\$ 3,714,545	\$ 75,148,181	\$ 4,584,378	\$ 8,247,599	\$ 2,623,692
Requirements	\$ 24,041,332	\$ 36,121,839	\$19,172,026	\$ 12,328,461	\$ 54,032,772

Enterprise Fund (52, 55 & 59)
\$ 1,539,879 requirement

The Contract Service Fund and the Cafeteria Fund are examples of Hartnell Enterprise Funds. Enterprise Funds are intended to operate as self-supporting entities. The Cafeteria Fund is used to account for the sale of food from café sales, catering, and vending machines. The Starbucks Fund is used to account for the sales of food, drinks, and merchandise of the on-campus Starbucks licensed-store. The Contract Service Fund was established to provide educational training services to local enterprises.



Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Enterprise Fund					
CAFETERIA (Fund 52)					
<u>Resources</u>					
Local	565,923	27,140	360,885	599,644	550,500
Transfers In	-	539,137	542,664	-	-
Total Resources	\$ 565,923	\$ 566,277	\$ 903,549	\$ 599,644	\$ 550,500
<u>Requirements</u>					
Classified Salaries	192,019	6,105	286,119	279,981	305,429
Payroll Costs/Benefits	113,594	3,424	197,678	210,421	207,677
Supplies/Materials	247,104	2,290	187,709	350,541	323,000
Operating Exp.	25,509	9,968	17,018	27,755	126,588
Capital Outlay	912	1,914	1,098	1,136	1,000
Transfers Out	112,339	16,149	-	-	-
Total Requirements	\$ 691,477	\$ 39,851	\$ 689,622	\$ 869,835	\$ 963,694
RETAINED EARNINGS	\$ 231,686	\$ 758,112	\$ 972,040	\$ 701,848	\$ 288,654
STARBUCKS CAFE (Fund 55)					
<u>Resources</u>					
Local	261,386	(1,118)	437,853	562,831	448,740
Transfers In	112,339	455,911	15,772	-	-
Total Resources	\$ 373,725	\$ 454,794	\$ 453,625	\$ 562,831	\$ 448,740
<u>Requirements</u>					
Classified Salaries	129,393	957	209,297	244,132	215,865
Payroll Costs/Benefits	40,000	295	70,087	74,766	74,614
Supplies/Materials	134,248	5,768	170,216	238,399	237,500
Operating Exp.	65,441	32	35,657	53,285	47,250
Capital Outlay	4,643	994	1,068	-	956
Transfers Out	-	-	128,488	-	-
Total Requirements	\$ 373,725	\$ 8,046	\$ 614,813	\$ 610,582	\$ 576,185
RETAINED EARNINGS	\$ -	\$ 446,747	\$ 285,560	\$ 237,809	\$ 110,364

Fund Type	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Unaudited Actuals	Budget
Contract Services (Fund 59)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	86,666	529	243	794	-
Transfers In	-	-	-	-	-
Total Resources	\$ 86,666	\$ 529	\$ 243	\$ 794	\$ -
<u>Requirements</u>					
Academic Salaries	420	2,775	-	3,862	-
Classified Salaries	26,865	-	4,519	-	-
Payroll Costs/Benefits	2,809	552	452	885	-
Supplies/Materials	5,356	-	2,259	-	-
Operating Exp.	9,035	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	6,492	-	-	-	-
Total Requirements	\$ 50,977	\$ 3,327	\$ 7,230	\$ 4,746	\$ -
FUND BALANCE	\$ 66,364.63	\$ 63,567	\$ 56,580	\$ 52,627	\$ 52,627
Total Enterprise Fund					
Resources	\$ 1,026,314	\$ 1,021,599	\$ 1,357,417	\$ 1,163,268	\$ 999,240
Requirements	\$ 1,116,179	\$ 51,224	\$ 1,311,665	\$ 1,485,163	\$ 1,539,879

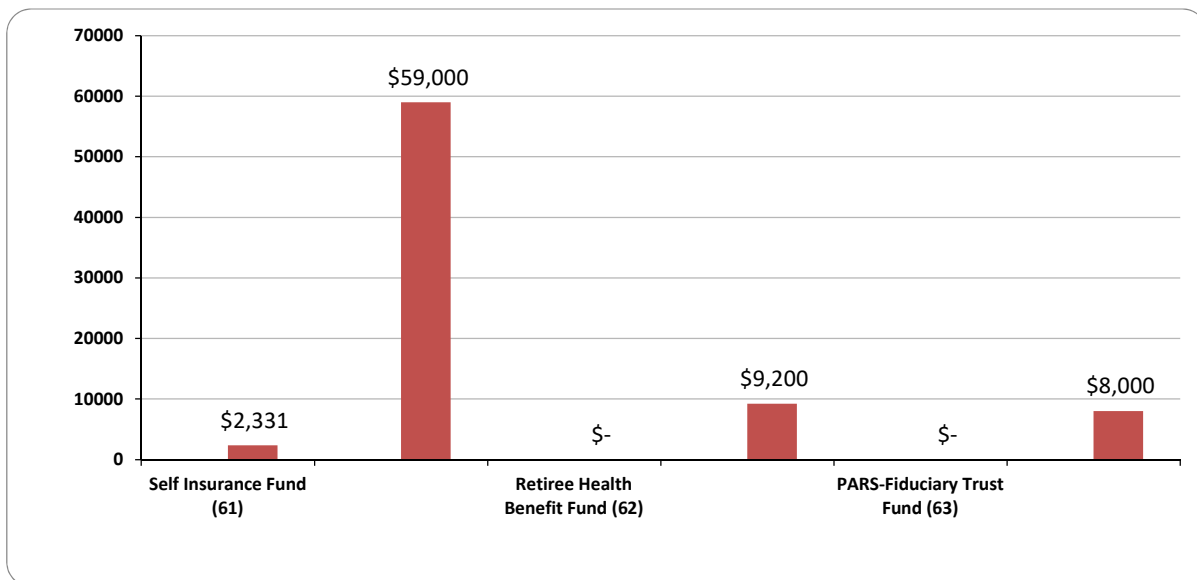
Internal Service Fund (61, 62 & 63)
\$ 76,200 requirement

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

In 2003, the District joined a statewide workers’ compensation purchasing pool, the Protected Insurance Program for Schools (PIPS). This program has reduced premiums for the District. Prior to 2003, the District participated in a Monterey County workers’ compensation consortium. The District established a self-insured fund to account for outstanding claims which occurred prior to 2003 (which would not be covered by PIPS). It also uses this fund to pay for property loss and liability deductibles. Revenue is generated through interest and the remaining claims are paid through this fund.

A Retiree Health Benefits Fund has also been established to account for future benefit liabilities as required by the Government Accounting Standards Board (GASB Statement No. 43 and 45). As of the measurement date of June 30, 2022, the actuarial value for these future commitments is approximately \$8.77 million. Although GASB allows up to 30 years to fully fund this liability, the District has already funded 82% of the projected liability as of this measurement date. An irrevocable trust has been established with CalPERS as part of their California Employers Retirement Benefit Trust.

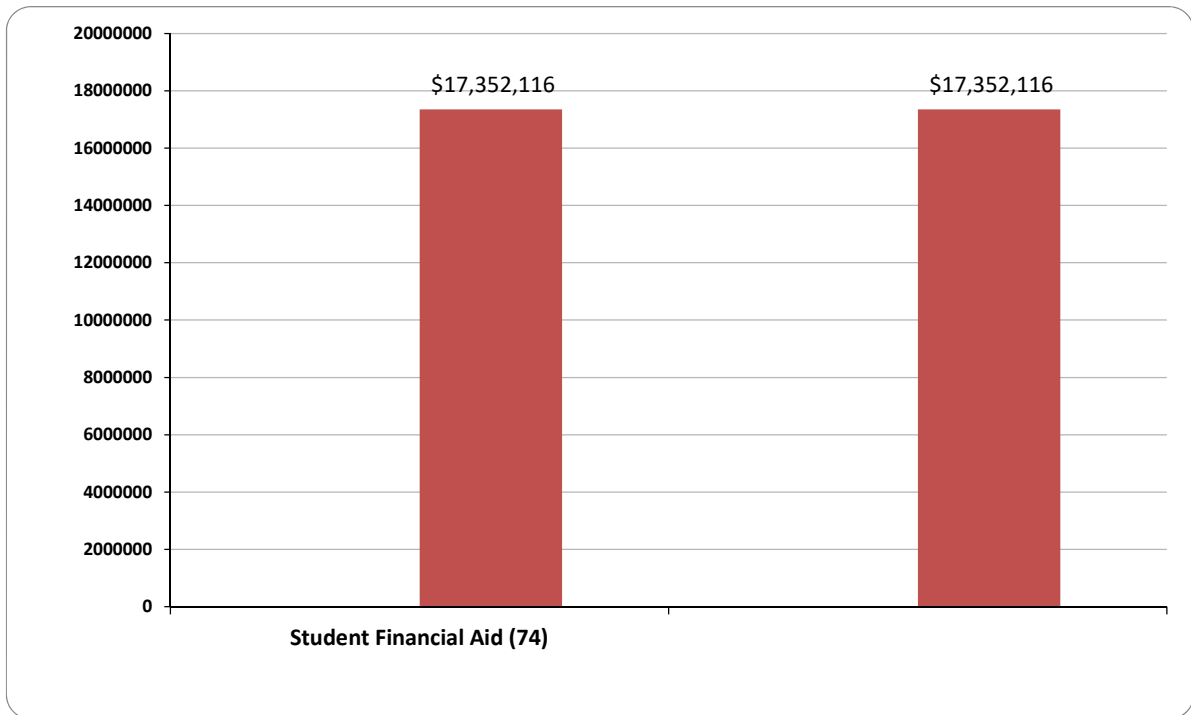
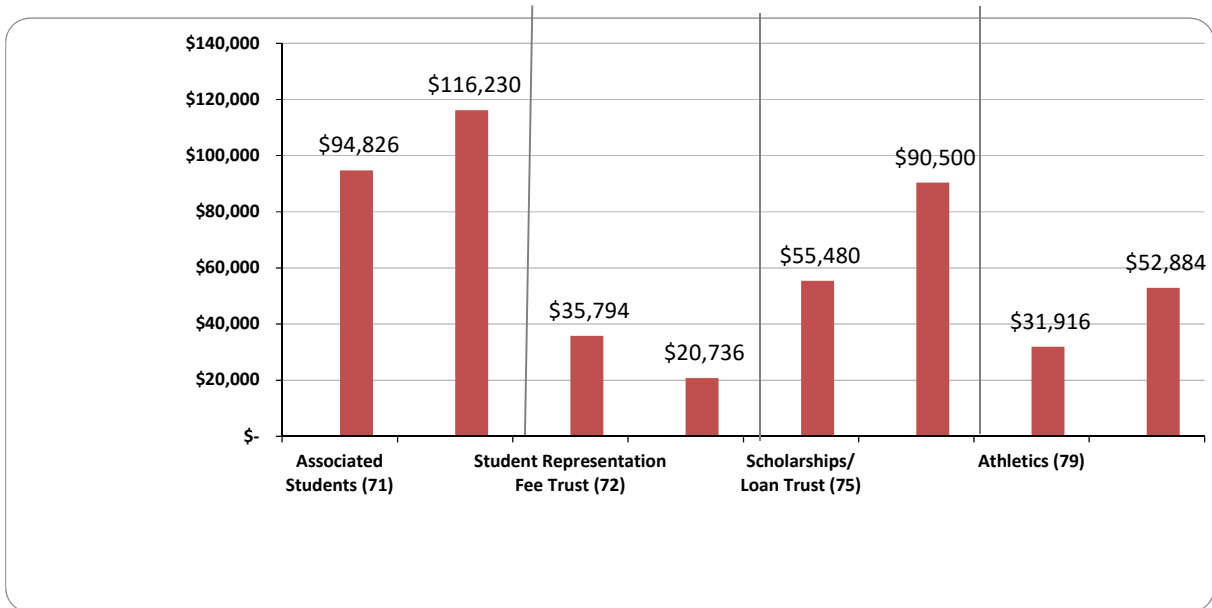
The Public Agency Retirement Services (PARS) account was established to support Hartnell College manage ongoing pension obligations. As funds become available within the General Fund, the surplus is transferred to the PARS Fiduciary Account. Earnings within the Fiduciary account has an annualized return of approximately 5-7%. The funds in the trust are securely set-aside and protected from diversion for uses other than pension funding requirements..



Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Internal Service Fund					
Self Insured (Fund 61)					
<u>Resources</u>					
Local	815	988	1,079	3,931	2,331
Transfers In	-	-	-	-	-
Total Resources	\$ 815	\$ 988	\$ 1,079	\$ 3,931	\$ 2,331
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	37,906	(35,487)	(35,675)	47,550	40,000
Supplies/Materials	-	-	-	-	-
Operating Exp.	7,424	18,901	14,698	11,868	19,000
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ 45,330	\$ (16,586)	\$ (20,977)	\$ 59,418	\$ 59,000
FUND BALANCE	\$ 396,972	\$ 414,546	\$ 436,602	\$ 381,115	\$ 324,446
Retiree Health Benefits (Fund 62)					
<u>Resources</u>					
Local	189,717	1,510,127	(934,361)	(447,507)	-
Transfers In	-	-	1,108,700	1,617,968	-
Total Resources	\$ 189,717	\$ 1,510,127	\$ 174,339	\$ 1,170,461	\$ -
<u>Requirements</u>					
Operating Exp.	4,562	5,345	5,919	6,259	9,200
Transfers Out	-	-	10,277	-	-
Total Requirements	\$ 4,562	\$ 5,345	\$ 16,196	\$ 6,259	\$ 9,200
FUND BALANCE	\$ 5,496,039	\$ 7,000,821	\$ 7,158,964	\$ 8,323,167	\$ 8,313,967
PARS-Fiduciary Trust Fund (63)					
<u>Resources</u>					
Local	110,413	529,633	(355,685)	199,437	-
Transfers In	-	-	-	-	-
Total Resources	\$ 110,413	\$ 529,633	\$ (355,685)	\$ 199,437	\$ -
<u>Requirements</u>					
Operating Exp.	5,343	7,377	8,165	7,533	8,000
Total Requirements	\$ 5,343	\$ 7,377	\$ 8,165	\$ 7,533	\$ 8,000
FUND BALANCE	\$ 2,209,622	\$ 2,731,878	\$ 2,368,028	\$ 2,559,932	\$ 2,551,932
Total Internal Service Fund					
Resources	\$ 300,945	\$ 2,040,748	\$ (180,267)	\$ 1,373,829	\$ 2,331
Requirements	\$ 55,236	\$ (3,864)	\$ 3,384	\$ 73,210	\$ 76,200

Trust and Agency Fund
\$ 17,495,500 requirement

Trust and Agency Funds are used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations, or other governmental units. The District has a fiduciary responsibility for such funds, with some degree of discretionary authority. Operations of these funds are measured and reported in the District’s financial statements. Funds in this group include assets held for the Associated Student Body, student representation fees, scholarships/loans trust, athletics, and student financial aid.



Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Trust and Agency Fund					
ASSOCIATED STUDENTS (Fund 71)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	107,329	87,363	84,366	88,394	91,009
Transfers In	5,846	4,188	7,555	12,326	3,817
Total Resources	\$ 113,175	\$ 91,551	\$ 91,921	\$ 100,720	\$ 94,826
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	54,062	26,711	29,406	31,484	41,595
Payroll Costs/Benefits	24,175	23,414	13,064	13,810	17,065
Supplies/Materials	3,933	641	3,194	1,415	1,670
Operating Exp.	33,982	5,111	6,944	38,082	36,900
Capital Outlay	-	-	-	-	-
Other Outgo	9,100	8,750	7,750	29,315	19,000
Total Requirements	\$ 125,253	\$ 64,627	\$ 60,358	\$ 114,107	\$ 116,230
FUND BALANCE	\$ 225,726	\$ 252,650	\$ 284,213	\$ 270,826	\$ 249,422

STUDENT REPRESENTATION FEE TRUST (Fund 72)Resources

Federal	-	-	-	-	-
State	-	-	-	-	-
Local	20,768	35,761	35,496	35,794	35,794
Transfers In	-	-	-	-	-

Total Resources	\$ 20,768	\$ 35,761	\$ 35,496	\$ 35,794	\$ 35,794
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Requirements

Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	-	-	-	-	-
Supplies/Materials	-	-	-	-	-
Operating Exp.	10,839	16,194	17,857	16,645	16,645
Capital Outlay	-	-	-	-	-
Transfers Out	-	4,253	1,243	4,091	4,091

Total Requirements	\$ 10,839	\$ 20,447	\$ 19,100	\$ 20,736	\$ 20,736
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FUND BALANCE	\$ 9,929	\$ 25,243	\$ 41,639	\$ 56,696	\$ 71,754
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Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Trust and Agency Fund (Continued)					
FINANCIAL AID (Fund 74)					
<u>Resources</u>					
Federal	12,542,053	13,002,235	16,614,940	12,042,790	12,237,308
State	2,932,562	3,098,965	3,171,826	4,680,586	5,114,808
Total Resources	\$ 15,474,615	\$ 16,101,200	\$19,786,766	\$ 16,723,376	\$ 17,352,116
<u>Requirements</u>					
Cal Grants	1,703,256	1,487,176	1,679,348	1,942,134	1,702,979
Cal KIDS	-	-	-	43,017	-
CARES Act - Student Aid	921,000	2,715,000	7,338,500	560,000	551,400
Direct Loans	91,038	91,646	164,133	181,777	132,149
Disaster Relief Emergency Student FA	-	49,600	-	-	-
Emergency Financial Assistance Supp.	-	-	-	-	223,628
PELL	11,350,675	10,004,889	8,380,807	11,091,713	10,207,021
Salinas Valley Promise (AB 19)	-	312,605	335,927	382,042	368,131
SFRF Early Action Emergency Grants	-	-	643,500	60,300	-
SFRF Emergency Financial Assistance	-	-	-	-	1,146,738
Student Success Completion	1,229,306	1,249,584	1,156,551	2,313,393	2,820,070
SEOG	179,340	190,700	88,000	149,000	200,000
Total Requirements	\$ 15,474,615	\$ 16,101,200	\$19,786,766	\$ 16,723,376	\$ 17,352,116
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOLARSHIPS/LOAN TRUST (Fund 75)Resources

Local	60,587	48,972	51,444	55,541	55,480
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Total Resources

\$ 60,587	\$ 48,972	\$ 51,444	\$ 55,541	\$ 55,480
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Requirements

Classified Salaries	-	-	-	-	-
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Payroll Costs/Benefits	-	-	-	-	-
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Supplies/Materials	-	-	-	-	-
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Operating Exp.	19,384	6,073	14,969	76,682	90,500
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Capital Outlay	-	-	-	-	-
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Transfers Out	-	-	-	-	-
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Total Requirements

\$ 19,384	\$ 6,073	\$ 14,969	\$ 76,682	\$ 90,500
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FUND BALANCE

\$ 240,032	\$ 282,931	\$ 319,406	\$ 298,264	\$ 263,244
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Fund Type	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Unaudited Actuals	2023-24 Budget
Trust and Agency Fund (Continued)					
ATHLETICS (Fund 79)					
<u>Resources</u>					
Local	51,993	30,007	39,358	52,878	31,916
Total Resources	\$ 51,993	\$ 30,007	\$ 39,358	\$ 52,878	\$ 31,916
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	16,940	1,470	10,770	7,150	14,316
Payroll Costs/Benefits	1,792	141	1,016	612	1,434
Supplies & Materials	8,962	4,180	5,368	7,088	7,000
Operating Expenses	10,811	358	6,269	6,309	30,134
Team Accounts/FB	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ 38,505	\$ 6,149	\$ 23,423	\$ 21,158	\$ 52,884
FUND BALANCE	\$ 51,747	\$ 75,605	\$ 91,540	\$ 123,260	\$ 102,292
Total Trust and Agency Fund					
Resources	\$ 15,714,507	\$ 16,307,596	\$ 20,014,081	\$ 16,962,415	\$ 17,439,512
Requirements	\$ 15,617,577	\$ 16,192,880	\$ 19,960,001	\$ 16,958,183	\$ 17,495,500

**APPENDIX A
DETAIL OF REVENUE AND EXPENDITURES**

APPENDIX A

**HARTNELL COMMUNITY COLLEGE DISTRICT
GENERAL FUND RESOURCES - UNRESTRICTED**

	2022-23	2023-24	Increase
FEDERAL FUNDS:	Unaudited Actuals	Budget	(Decrease)
VA Reporting Fee	\$ 816	\$ 1,099	\$ 283
Forest Reserve	1,922	1,621	(301)
Pell Grant Administration	13,760	13,080	(680)
Subtotal	<u>16,498</u>	<u>15,800</u>	<u>(698)</u>
STATE FUNDS:			
State Apportionment	23,610,846	17,825,817	(5,785,029)
Full-Time Faculty	1,096,071	1,096,071	-
Proposition 30 Education Protection Account (EPA)	3,649,739	13,615,542	9,965,803
State Lottery	1,681,961	1,378,122	(303,839)
Part-Time Faculty	277,436	230,299	(47,137)
BOG Fee Waiver	101,551	91,773	(9,778)
Home Owners Property Tax Relief	101,331	102,102	771
Apprentice Program	103,448	87,348	(16,100)
State Mandate Block Grant	240,772	260,591	19,819
State Onbehalf Revenue	1,981,818	2,032,192	50,374
Subtotal	<u>32,844,974</u>	<u>36,719,857</u>	<u>3,874,883</u>
LOCAL FUNDS:			
Property Taxes	30,885,690	31,120,784	235,094
Student Enrollment Fees	2,128,477	2,128,477	0.2
Non-Resident Enrollment Fees	612,274	473,572	(138,702)
Community Use of Facilities	63,579	60,000	(3,579)
Transcripts	42,628	42,571	(57)
Other	795,010	599,568	(195,442)
Transfer-In From Other Funds	100,000	100,000	-
Subtotal	<u>34,627,657</u>	<u>34,524,972</u>	<u>(102,685)</u>
TOTAL RESOURCES	\$ 67,489,128	\$ 71,260,629	\$ 3,771,501

APPENDIX A

GENERAL FUND REQUIREMENTS- UNRESTRICTED

	2022-23	2023-24	Increase
ACADEMIC SALARIES:	Unaudited Actuals	Budget	(Decrease)
Instructional	\$ 17,000,431	\$ 17,315,256	\$ 314,825
Noninstructional	4,526,880	5,005,188	478,308
Subtotal	<u>21,527,311</u>	<u>22,320,444</u>	<u>793,133</u>
CLASSIFIED SALARIES:			
Instructional	681,280	783,885	102,605
Noninstructional	11,834,208	13,447,306	1,613,098
Subtotal	<u>12,515,488</u>	<u>14,231,191</u>	<u>1,715,703</u>
EMPLOYEE BENEFITS:			
State Teachers' Retirement	3,625,242	4,215,843	590,601
Public Employees' Retirement	2,885,800	3,508,507	622,707
Health & Welfare Benefits	7,047,012	8,216,985	1,169,973
Social Security/Medicare	1,350,733	1,410,711	59,978
Unemployment Insurance	184,569	199,565	14,996
Workers' Compensation Insurance	636,909	682,927	46,018
Other Benefits	1,891,156	1,879,757	(11,399)
Subtotal	<u>17,621,421</u>	<u>20,114,295</u>	<u>2,492,874</u>
SUPPLIES/MATERIALS			
Supplies & Materials	1,044,138	1,237,097	192,959
Subtotal	<u>1,044,138</u>	<u>1,237,097</u>	<u>192,959</u>
OPERATIONAL COSTS			
Contracts	2,038,536	3,052,693	1,014,157
Travel & Conferences, Training	298,308	569,738	271,430
Memberships and Subscriptions	195,743	235,035	39,292
Insurance	586,758	590,783	4,025
Utilities	1,991,608	1,982,753	(8,855)
Leases/Printing/Maintenance	2,087,174	2,749,413	662,239
Legal, Audit & Elections	550,865	700,000	149,135
Advertising/Postage & Other	563,976	3,745,525	3,181,549
Subtotal	<u>8,312,968</u>	<u>13,625,940</u>	<u>5,312,972</u>
CAPITAL OUTLAY			
Books & Software, Periodicals, Permits, Other	52,724	74,325	21,601
Equipment	138,266	46,230	(92,036)
Subtotal	<u>190,990</u>	<u>120,555</u>	<u>(70,435)</u>
OTHER OUTGO:			
Student Aid, Travel, Internships	66,363	120,880	54,517
Interfund Transfers	5,210,450	(509,773)	(5,720,223)
Subtotal	<u>5,276,812</u>	<u>(388,893)</u>	<u>(5,665,705)</u>
TOTAL REQUIREMENTS	\$ 66,489,128	\$ 71,260,629	\$ 4,771,501

**APPENDIX B
EDUCATION PROTECTION ACT**

EDUCATION PROTECTION ACT

The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) raised the income tax on those at the highest end of the income scale. It also increased the state sales tax rate by one-quarter cent from 2013-2016. With the passage of Proposition 55 in November 2016, the income tax increases were extended through 2030.

This tax revenue is guaranteed in the California Constitution to go directly to local schools and community colleges. Cities and counties are guaranteed ongoing funding for public safety programs as local police and child protective services.

To ensure these funds go where the voters intended, they are put in special accounts that the Legislature cannot touch. None of these new revenues can be spent on state bureaucracy or administrative costs. The revenues are deposited into an "Education Protection Account" (EPA) within the state's General Fund.

These funds will be subject to an independent audit every year to ensure they are spent only for schools and public safety. Elected officials will be subject to prosecution and criminal penalties if they misuse the funds. Expenses incurred by schools and public safety entities to meet the audit requirement may be paid with funding from the EPA funds and shall not be considered administrative costs.

Community College Districts decide how the funds can be used, but are required to hold public meetings when making spending decisions as required under Article XIII, Section 36 of the California Constitution. In addition, they are required to publish annual reports online accounting for how much money was received and spent from the EPA. In no event shall the governing board authorize the use of EPA funds for salaries or benefits of administrators or any other administrative costs.

The Hartnell College governing board normally authorizes the spending of funds received from the Education Protection Act as follows:

Education Protection Act Budget
Fiscal Year 2023-24

Estimated EPA Revenue	\$13,615,542
Faculty and Adjunct Instructional Salaries	\$13,615,542

APPENDIX C
COLLEGE SYSTEM APPORTIONMENT



TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
Office of Institutional Supports & Success
College Finance and Facilities Planning Division

RE: 2023-24 Advance Apportionment

This memo describes the 2023-24 Advance (AD) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#). Details on additional 2023 Budget Act resources will be available in the [2023-24 Compendium of Allocations and Resources](#).

SCFF General Background

The SCFF consists of three principal components – the base allocation, supplemental allocation, and student success allocation with the following parameters:

- The base allocation relies primarily on college and center size based on prior year data and current year Full Time Equivalent Student (FTES) enrollment.
- The supplemental allocation is based on prior year data.
- The student success allocation is based on an average of three prior years of data.

Generally, the Chancellor's Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

At the Advance apportionment, the Chancellor's Office uses estimates and previously reported data to calculate the components of the SCFF to disburse resources for the first seven months of the fiscal year.

SCFF 2023-24 Advance

At 2023-24 Advance, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2023 Budget Act, including a COLA of 8.22% and \$26.4 million in funding for growth. The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2023-24, (B) TCR stability protection (2022-23 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2023-24 AD, the statewide SCFF Max TCR is \$9.45 billion.

2023-24 Advance Apportionment
July 21, 2023

For the 2023-24 AD, Full-Time Equivalent Student (FTES) values are carried forward from the 2022-23 Second Principal (P2) data excluding any 2022-23 COVID-19 emergency conditions allowances. The 2021-22 supplemental values are carried forward from the data set submitted on March 10, 2023. The student success allocation three-year average is calculated using the 2020-21 data once, and the 2021-22 data set submitted on March 10, 2023 twice, considering that the 2022-23 data is not yet available.

Category	Data Used at 2023-24 Advance
FTES – Current Year	2022-23 P2 Reported FTES <u>excluding</u> any COVID-19 emergency conditions allowances
FTES – Prior Year Applied #3	2022-23 P2 Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Prior Prior Year Applied #3	2021-22 R1 June 2023 Revision Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Basic Allocation	2021-22 R1 College and Center FTES <u>including</u> any COVID-19 emergency conditions allowance funding level protections
Supplemental	2021-22 supplemental data reported on March 10, 2023
Student Success	2020-21 data, and 2021-22 data (reported March 10, 2023) twice to determine a three-year average

To estimate property taxes, 2022-23 P2 property tax data is proportionally increased by 4.48% to align with Department of Finance projections. Enrollment fees are based on 2022-23 P2 data and 2023-24 Education Protection Account (EPA) funding is based on projections provided by the Department of Finance.

The table below reflects the SCFF rates at 2023-24 AD as modified by COLA in the 2023 Budget Act.

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
FTES – Credit*	\$4,840	\$5,238
FTES – Incarcerated Credit*	6,788	7,346
FTES – Special Admit Credit*	6,788	7,346

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
FTES – CDCP	6,788	7,346
FTES – Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184
Single College District		
Small College	5,950,421	6,439,546
Medium College	7,933,899	8,586,065
Large College	9,917,373	10,732,581
Multi College District		
Small College	5,950,421	6,439,546
Medium College	6,942,161	7,512,806
Large College	7,933,899	8,586,065
Designated Rural College	1,892,601	2,048,172
State Approved Center	1,983,474	2,146,516
Legacy (Grandparented) Centers		
Small Center	247,936	268,316
Small Medium Center	495,869	536,629
Medium Center	991,736	1,073,257
Medium Large Center	1,487,605	1,609,886

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
Large Center	1,983,474	2,146,516

**Ten districts receive higher credit FTES rates, as specified in statute.*

2023-24 AD Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district’s components of the SCFF and the various revenue sources (i.e., general fund, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and Education Protection Account (EPA)) used by the Chancellor’s Office to fund each district’s Total Computational Revenue.

SCFF Funding Protections

Fiscal year 2022-23 was the final year for the optional Title 5 COVID-19 emergency conditions allowance. However, there are several funding protections applicable under the SCFF, summarized below.

Protection	Description
Hold Harmless (EDC 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district’s 2024-25 TCR will represent its new “floor,” below which it cannot drop.
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA. This protection is similar to the former FTES stability protection provided under SB 361, however is based on SCFF calculated revenue TCR.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous 3 years. This protection is converted to a funding amount to provide flexibility.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

2022-23 EPA and State General Apportionment Adjustment – Estimated September/October 2023

The 2022-23 EPA funding allocation was updated by the Department of Finance in June 2023 from \$1.56 billion to \$503 million, a decrease of \$1.057 billion. SB 117 Higher Education Trailer Bill, enacted July 2023, provides the general fund revenues needed to offset the June 2023 decrease in 2022-23 EPA funding. The 2022-23 EPA payments will be accounted for by offsetting the first quarter and second quarter 2023-24 EPA payments in September and December 2023, respectively.

The additional 2022-23 general fund payments will be processed through an early 2022-23 Recalculation apportionment, estimated September or October 2023, at which time a revised Exhibit C will be published. With the additional general fund revenues, the deficit factor for each district is estimated to be reduced from 10.83% to 0.96% based on 2022-23 P2 data. Additional details are referenced in the [2022-23 Second Principal apportionment memo FS 23-03](#).

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. The [SCFF Dashboard](#) provides analytics and visualizations about the California Community Colleges funding formula. There are three dashboard interfaces:

- Dashboard 1: Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. This data is updated each year after Recalculation. Data last updated February 2023.
- Dashboard 2: Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated February 2023.
- Dashboard 3: Provides districts with a planning tool, known as the SCFF Resource Estimator. This data is updated after each apportionment period. Data last updated June 2023.

Dashboard 3, the SCFF Resource Estimator, allows users to modify assumptions about levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2023-24 AD data in the coming weeks.

Categorical Programs

A total of 30 categorical programs certified their district allocations at 2023-24 AD totaling over \$1.3 billion. The following exhibits pertaining to 2023-24 AD categorical program allocations can be found on our [website](#):

- Exhibit A (District Monthly Payments by program)
- Exhibit A (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit A/B-4 (Statewide Community College)

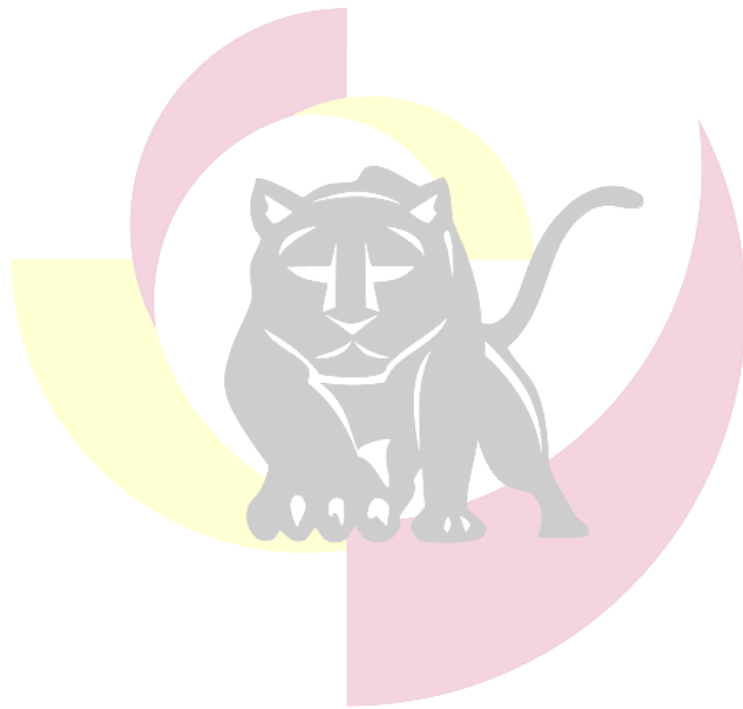
Additional information regarding categorical programs can be found in the Compendium of Allocations and Resources (the Compendium) on the [Budget News](#) web page.

Contacts

For questions regarding the SCFF please email scff@cccco.edu.

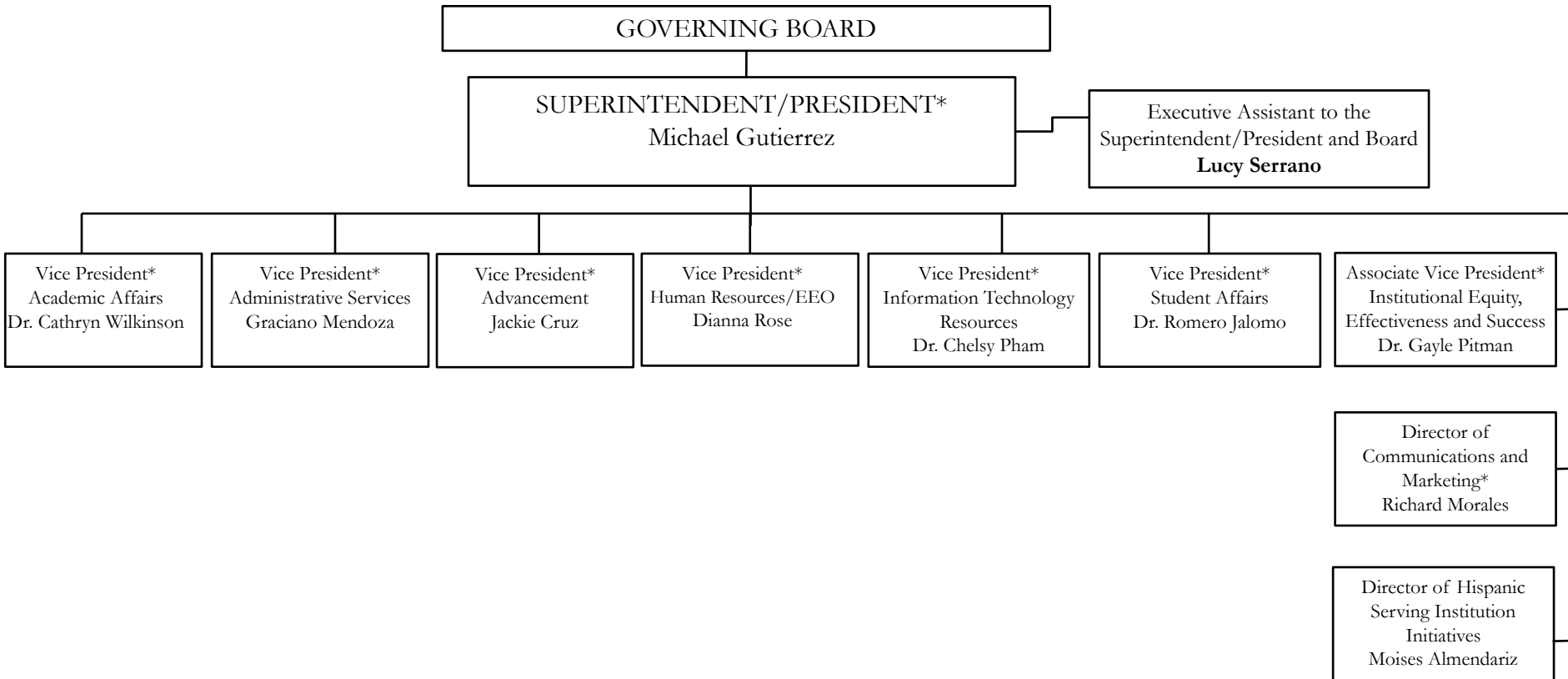
For general questions regarding apportionment payments please email apportionments@cccco.edu.

For questions regarding specific categorical programs, please contact the appropriate staff specified in Appendix A: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

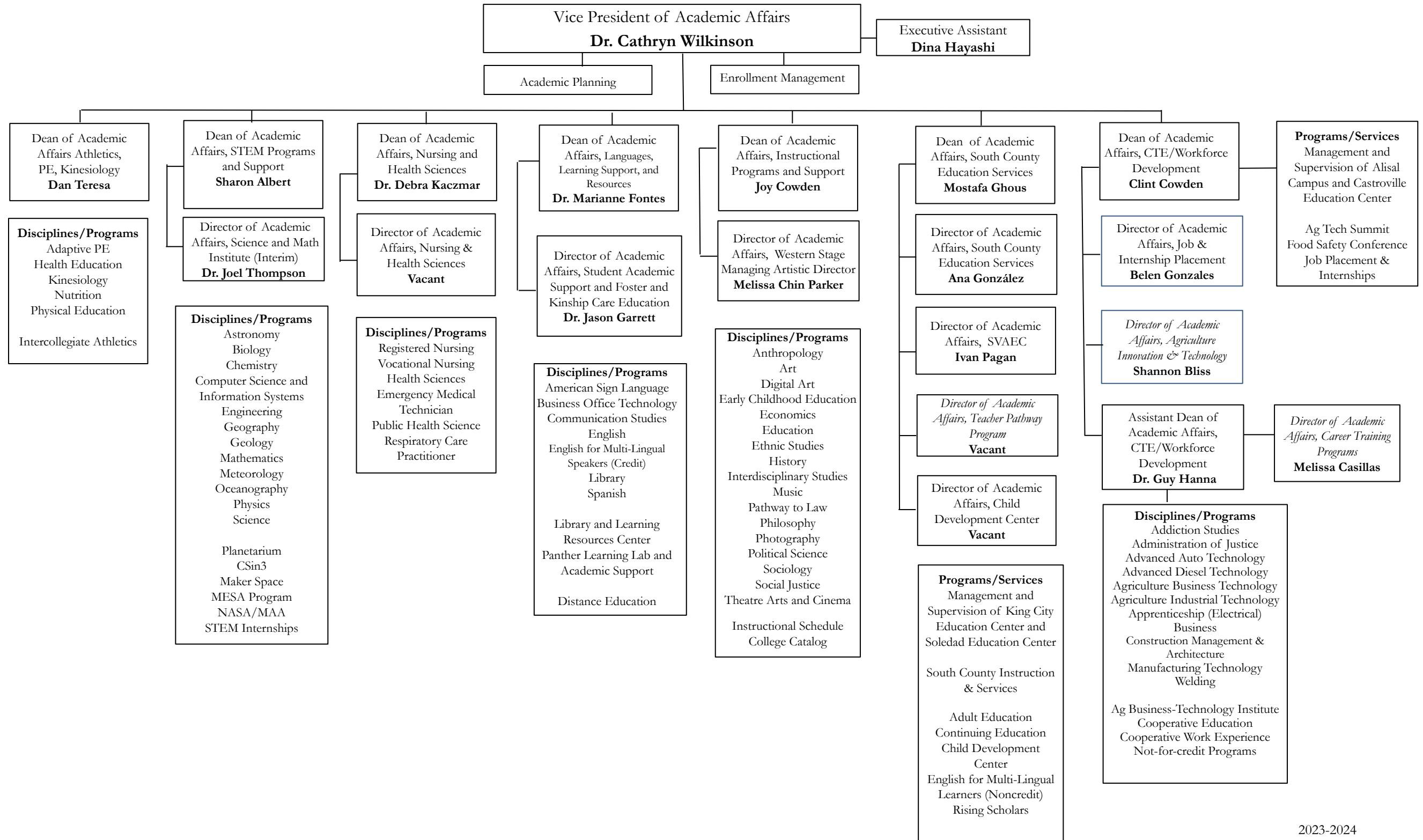


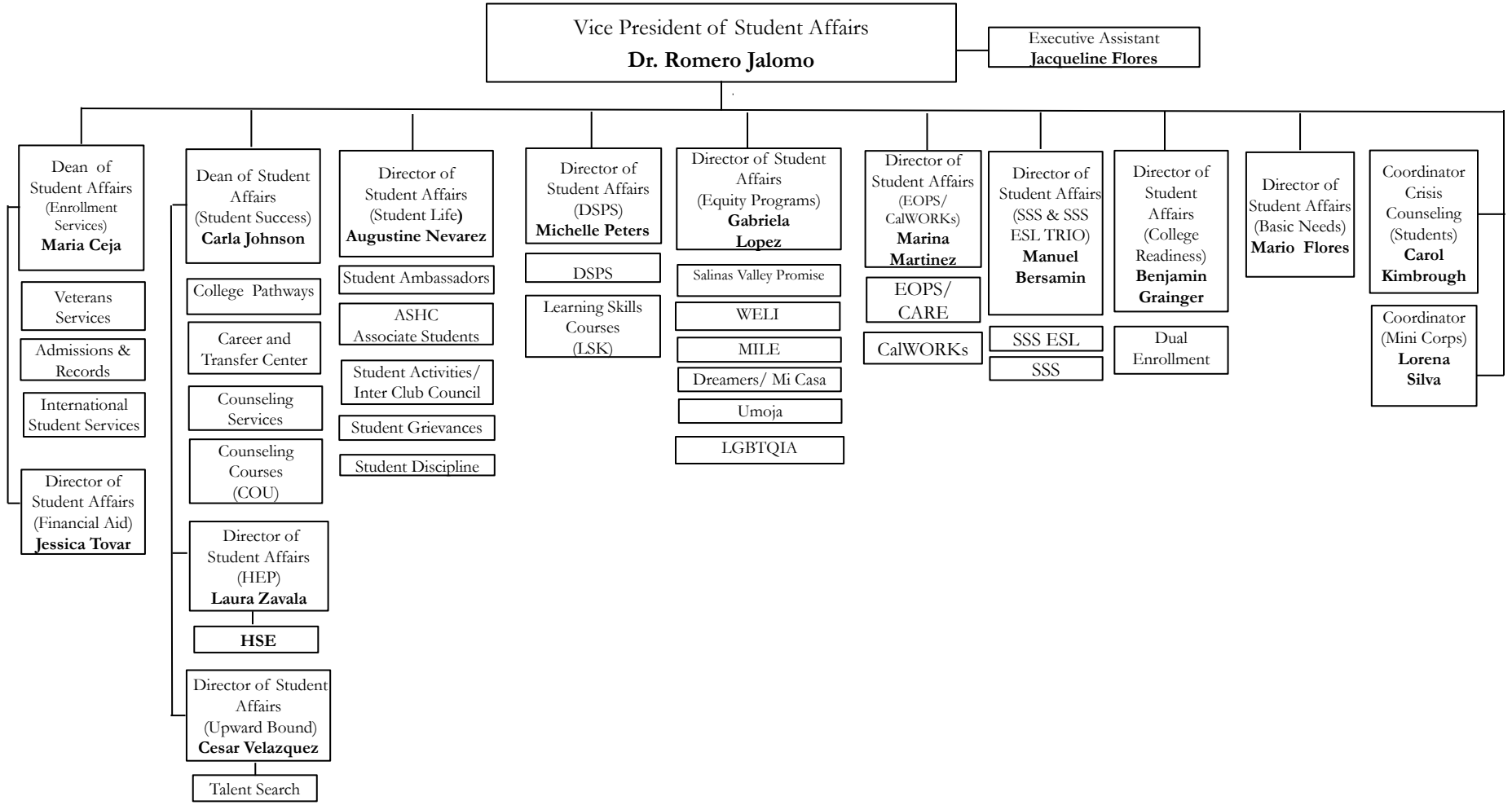
HARTNELL COLLEGE

**APPENDIX D
ORGANIZATIONAL STRUCTURE**

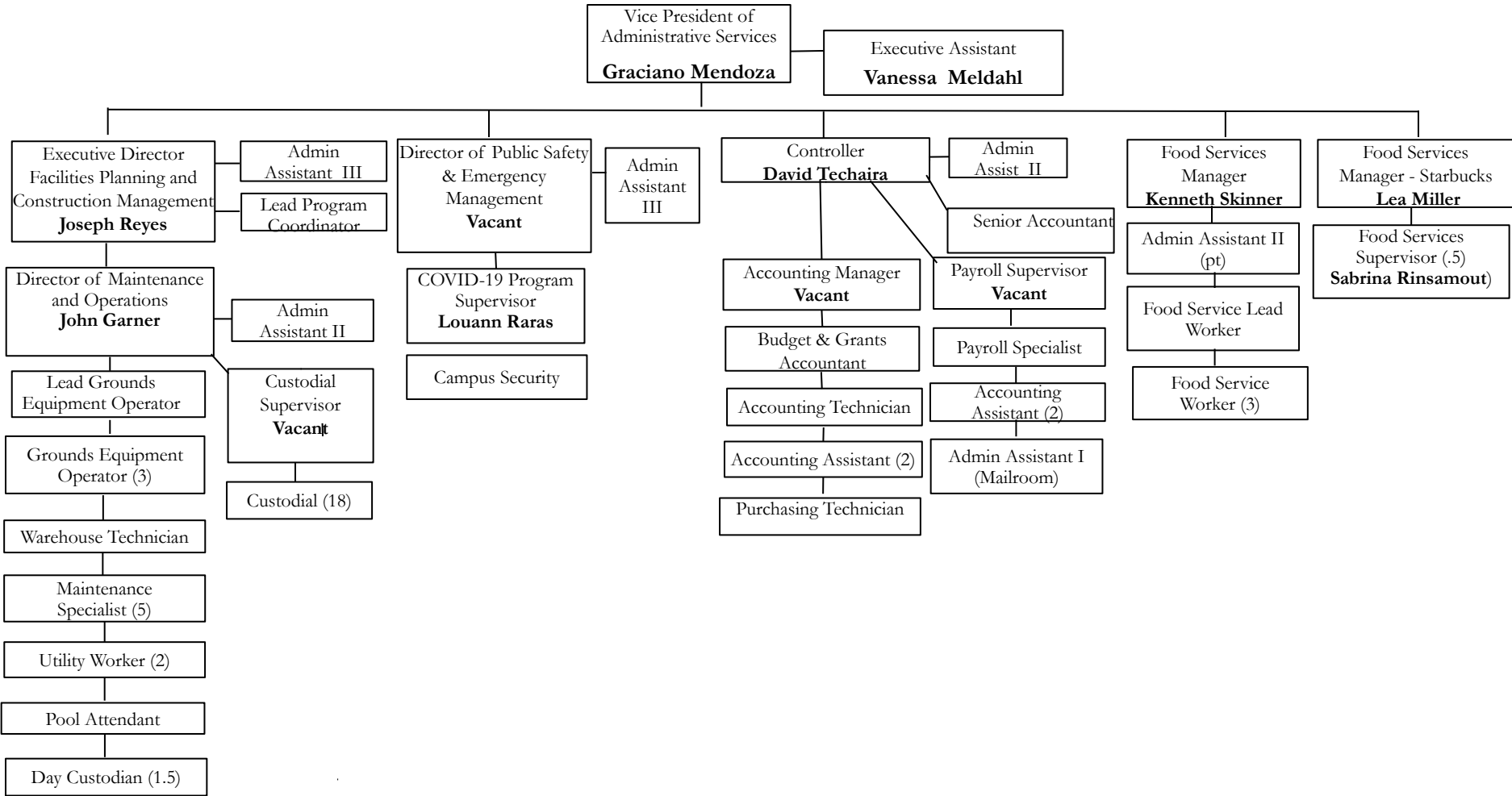


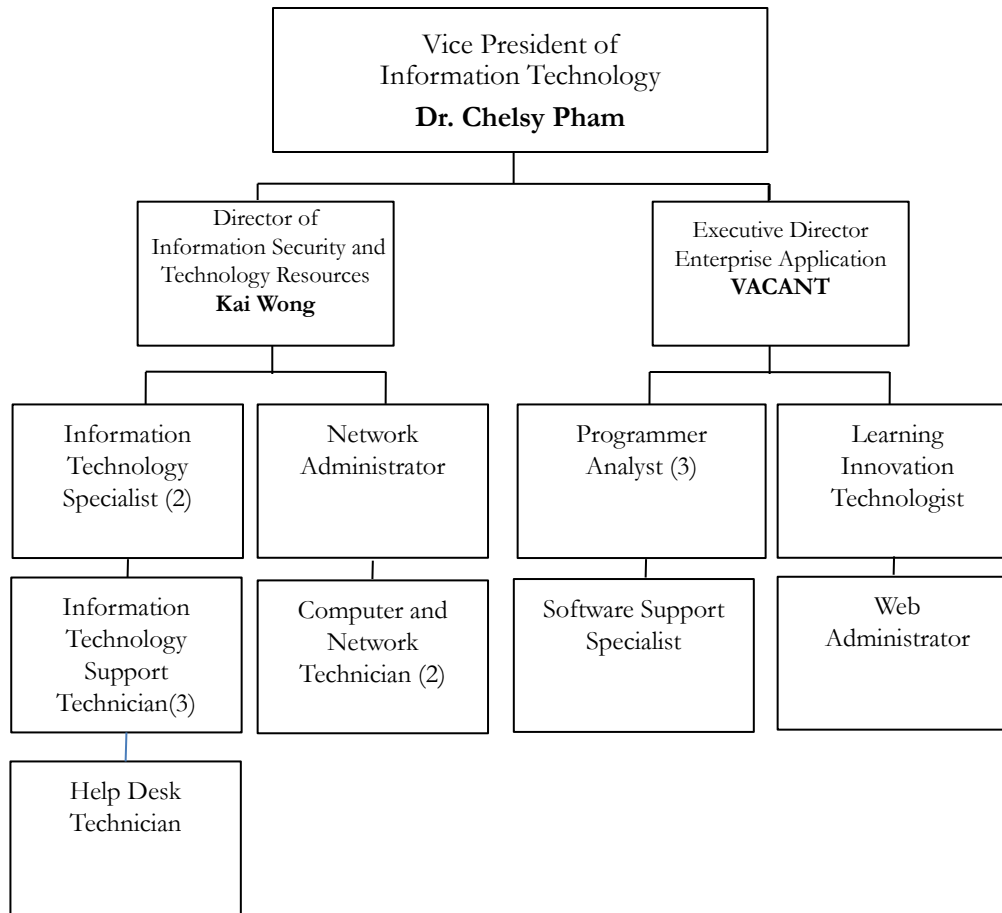
*Cabinet Member
2023-24

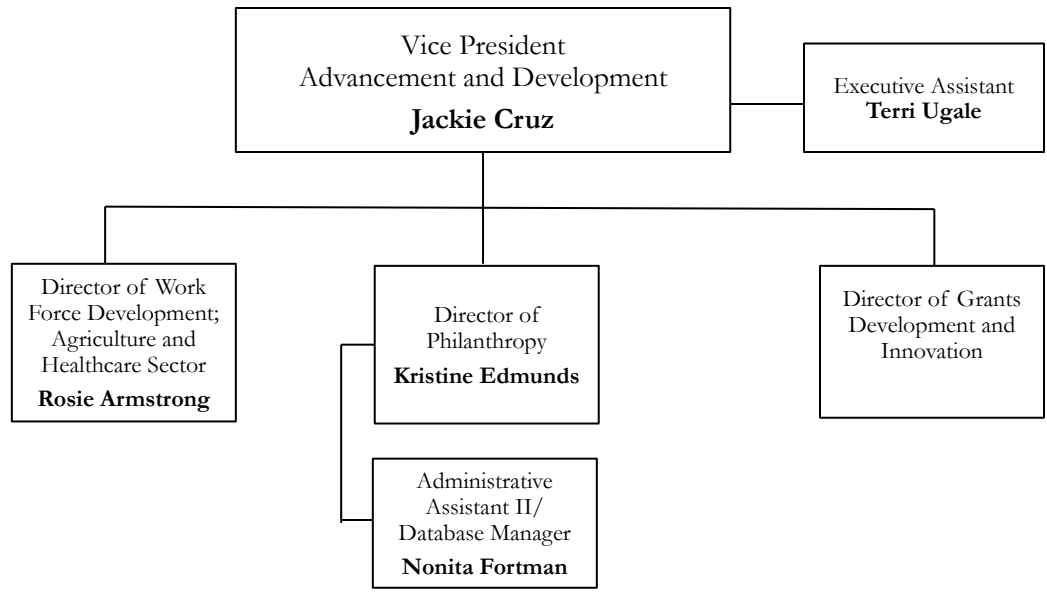


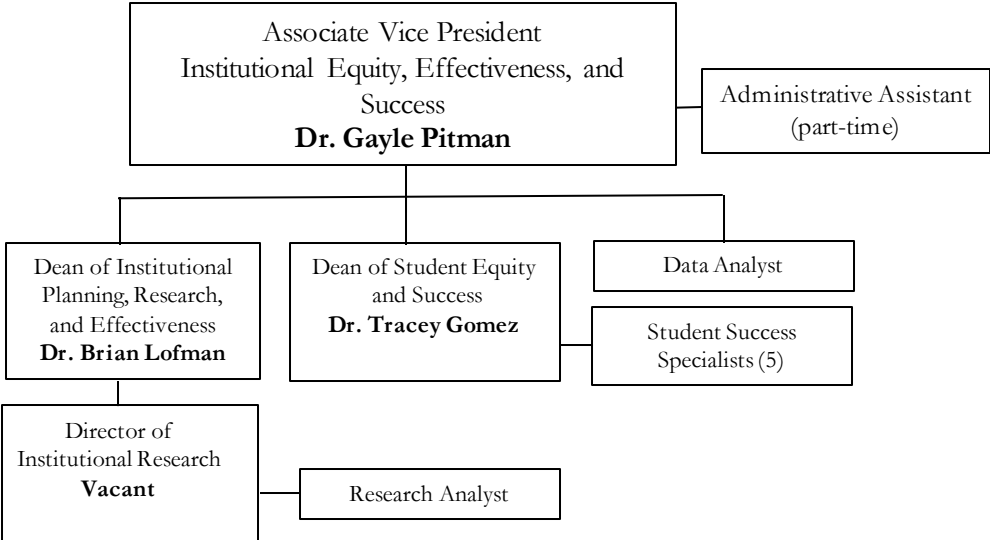


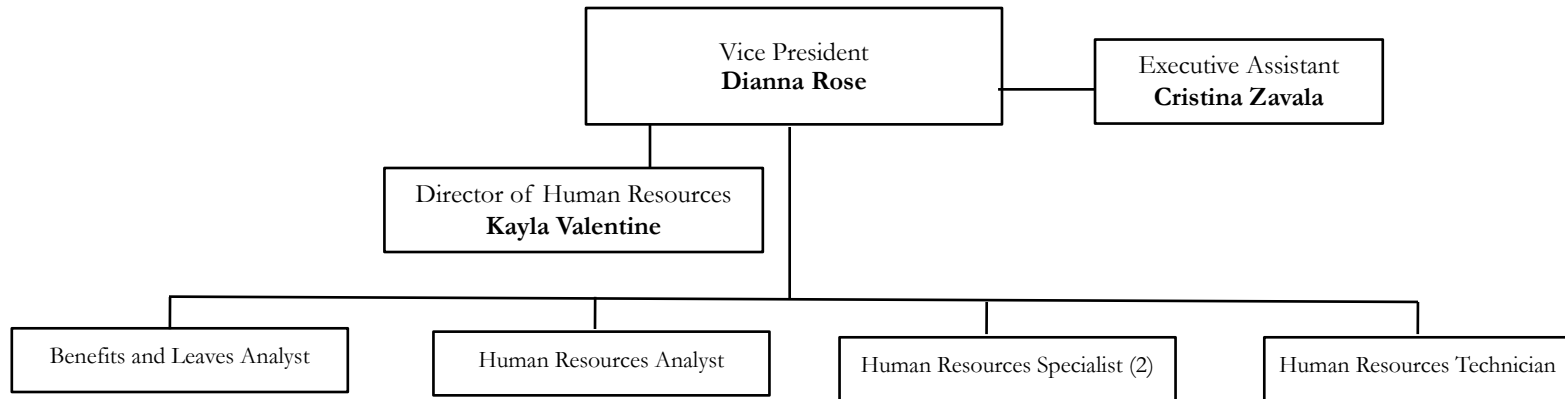
Administrative Services Division













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