



HARTNELL COLLEGE

2024-2025 BUDGET

Presented
September 3, 2024

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

BUDGET

FISCAL YEAR 2024-2025

JULY 1, 2024 THROUGH JUNE 30, 2025

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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 2024-2025

STRATEGIC PRIORITY 1 - INCREASE STUDENT COMPLETION

STRATEGIC PRIORITY 2 - INCREASE STUDENT COMPLETION
EFFICIENCY

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

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

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 13,000 students for the most recent three academic years (from 2021-2022 to 2023-2024) 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 of over 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 Associate Degrees for Transfer (ADTs) that transfer directly into the California State University system. We also award the Associate of Arts degree, the Associate of Science degree, and Certificates of Achievement, including including the strong and successful nursing and allied health program, whose graduates become LVNs, RNs, EMTs, and respiratory care practitioners. Hartnell College was recently approved to offer a Bachelor's degree in Respiratory Care. 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 responsive to the educational needs to our 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.

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EXECUTIVE SUMMARY



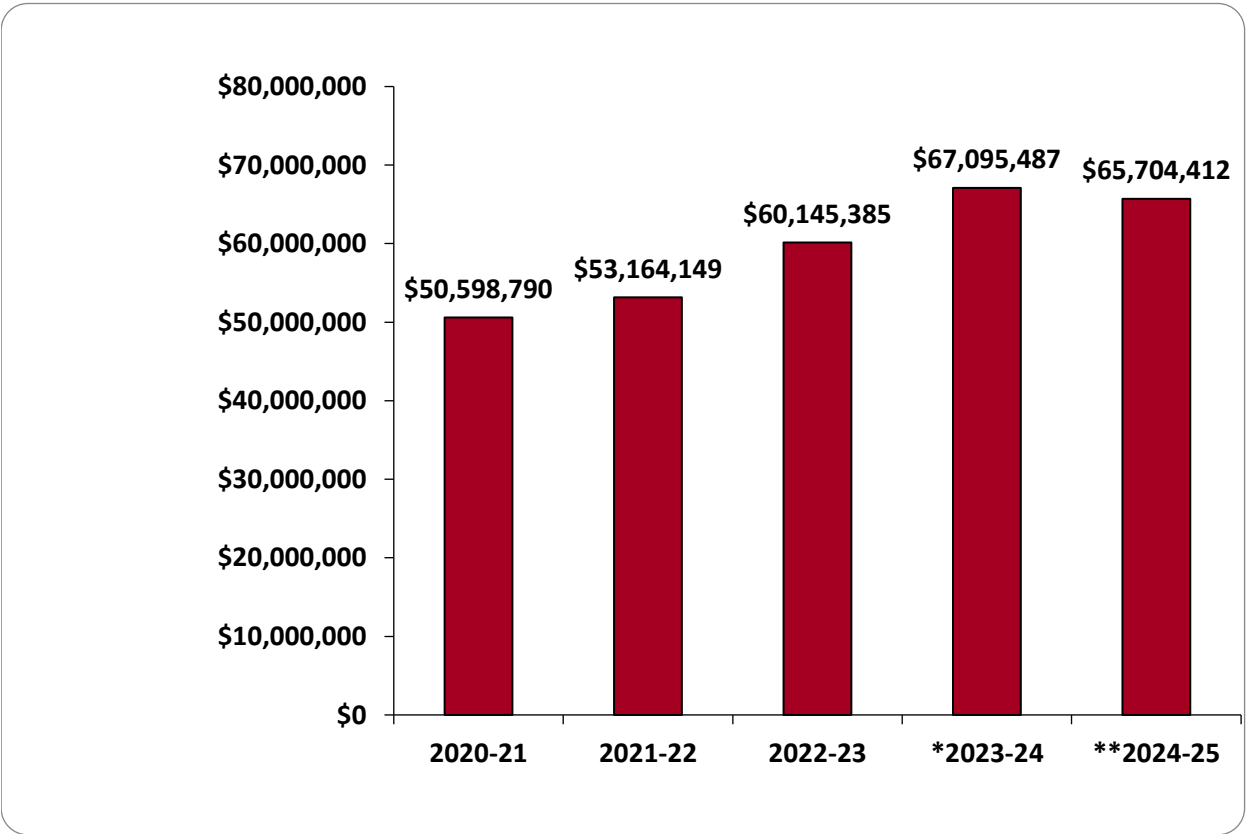
FINAL BUDGET - FISCAL YEAR 2024-25

EXECUTIVE SUMMARY

Funds	Projected Beginning Fund Balance July 1, 2024	Budgets 2024-25		Ending Fund Balance June 30, 2025
		Revenue	Expense	
General				
Unrestricted (11)	16,259,496	73,098,363	73,098,363	16,259,496
Restricted (12 & 13)	1,144,869	41,778,417	41,963,069	960,217
Total	\$ 17,404,365	\$ 114,876,780	\$ 115,061,432	\$ 17,219,713
Special Revenue				
Bookstore (31)	745,425	90,000	111,800	723,625
Child Development (33)	754,173	761,913	761,913	754,173
Total	\$ 1,499,599	\$ 851,913	\$ 873,713	\$ 1,477,799
Capital Projects				
Capital Outlay (41)	10,494,592	420,142	5,265,167	5,649,567
Facilities Development (44)	5,262,967	390,281	1,501,001	4,152,247
Bond Measure T (46)	41,753,308	659,167	37,488,248	4,924,227
Total	\$ 57,510,867	\$ 1,469,590	\$ 44,254,416	\$ 14,726,041
Enterprise				
The Grille (52)	783,979	725,000	1,001,447	507,532
Starbucks (55)	193,024	537,128	680,734	49,417
Contract Services (59)	55,462	-	-	55,462
Total	\$ 1,032,465	\$ 1,262,128	\$ 1,682,181	\$ 612,411
Internal Service				
Self Insured (61)	537,922	4,000	(13,608)	555,530
Retiree Health Benefits (62)	10,120,972	453,726	393,000	10,181,698
PARS-Fiduciary Trust Fund (63)	2,862,534	138,576	518,386	2,482,724
Total	\$ 13,521,428	\$ 596,302	\$ 897,778	\$ 13,219,952
Trust and Agency				
Associated Students (71)	299,447	98,429	98,429	299,447
Student Representation Fee Trust (72)	75,384	35,794	29,876	81,302
Student Financial Aid Fund (74)	-	20,470,050	20,470,050	-
Scholarships, Loan & Trust (75)	286,817	55,200	70,500	271,517
Intercollegiate Athletics (79)	87,717	28,146	28,146	87,717
Total	\$ 749,365	\$ 20,687,619	\$ 20,697,001	\$ 739,983
All Funds Total	\$ 91,718,088	\$ 139,744,332	\$ 183,466,521	\$ 47,995,898

Each of the District funds are projected to have a positive balance at the beginning of the fiscal year 2024-25. State revenues for the final budget are based on the Enacted 2024-25 State Budget signed by the Governor on June 26, 2024 in conjunction with the Joint Analysis of the Enacted 2024-25 Budget provided by the California Community Colleges Chancellor's Office. The proposed Final Budget is built to meet requirements. The college will prioritize new initiatives, program restoration, or contractions as state revenue adjustments are made.

Hartnell College Apportionment History and Funded FTES



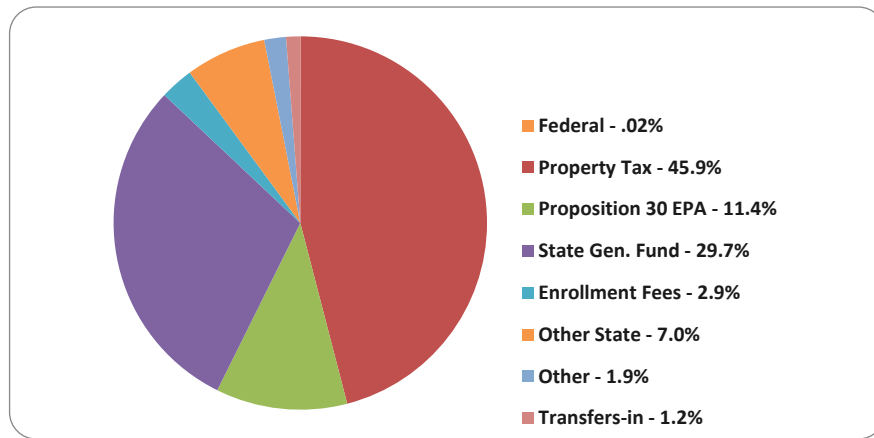
Fiscal Year	Funded FTES	
2020-21	7,350	
2021-22	7,368	
2022-23	7,368	
*2023-24	7,463	*P2 TCR amount with 0% deficit
**2024-25	7,475	**Projected with 3.11% deficit

General Fund (11)**73,098,363 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.

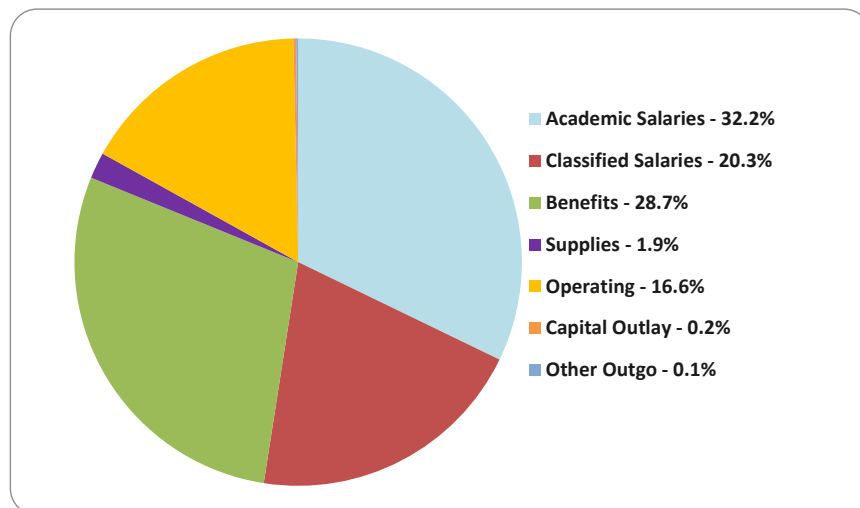
Unrestricted Funds

Nearly all day-to-day operating expenses are charged to the unrestricted General Fund. Unrestricted revenue is budgeted at **\$73,098,363**, with an estimated beginning balance of **\$16.3 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 **90%** 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 **7,475**.

The largest expenditure portion of the budget is allocated for employee salaries, associated payroll costs and benefits at **81%**. The remaining budget of **19%** is allocated for operating costs, facility maintenance, supplies, contracted services, and equipment. Unrestricted requirements are budgeted at **\$73,098,363**.

**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 \$41 million for 2024-25.

Fund Type	20-21	21-22	22-23	23-24	24-25
	Actuals	Actuals	Actuals	Unaudited Actuals	Budget
Restricted (12)					
Federal					
CARES Act - Institutional Portion	4,456,862	7,301,470	5,048,039	-	-
CARES Act - Minority Serving Institutions	364,010	222,688	54,295	323,956	-
CDC- AB 82- CRRSA Stipends	-	-	-	-	9,371
Child Devel. Training Consortium	8,513	-	9,188	13,494	10,000
Cultivando Lideres UCSC	-	-	-	66,237	-
Dept of Social & Employ Svs	664,183	472,621	606,082	653,824	623,695
Dept of Ed Student Basic Need	-	40,162	99,857	667,756	156,933
Expanding Equity & Access	-	-	10,985	79,029	-
Federal Work Study	107,641	210,388	148,137	200,000	200,000
Foster & Kinship Care Education	-	84,951	-	113,054	-
GANAS Grant	256,556	237,278	700,467	431,918	1,205,650
H.S. Equivalency Program "HEP"	462,555	413,361	438,552	494,014	475,000
HSI STEM GPS	818,280	497,944	150,721	-	-
MAESTROS Project	259,874	104,764	175,655	109,321	156,895
NASA MAA	113,678	63,626	-	-	-
NASA MUREP	-	-	-	214,217	184,484
National Institute of Health	5,313	2,051	-	6,000	-
National Service Awards	-	8,851	5,169	-	-
NEH Grant	43,062	129,728	-	-	-
NextGen - USDA	-	-	4,497	334,183	1,975,181
NextGen - UCSC	-	-	-	-	113,502
NLGCA	-	-	11,920	84,190	-
NSF ESTEEM	207,610	264,509	256,610	365,422	200,000
NSF RISE	-	7,271	14,445	5,809	-
NSF S-STEM	153,868	83,309	124,080	244,590	-
Perkins 1C	285,539	294,899	381,926	278,075	393,549
Stu Support Svs Prgm (TRIO)	152,187	296,091	293,255	276,586	272,364
Stu Support Svs Prgm (TRIO)ESL	129,525	296,083	290,913	276,539	272,364
Talent Search Program	-	60,756	259,495	352,117	517,713
Temp Assistance for Needy Families (TANF)	42,791	40,669	43,795	45,430	44,370
Title V HSI Cultivamos	562,375	371,247	414,958	111,765	-
Title V Project Animo	-	-	141,472	704,499	1,057,500
Upward Bound Alisal & Alvarez	268,139	237,292	330,740	276,946	460,850
Upward Bound North Salinas	321,243	188,226	238,816	249,393	604,167
UCSC- CalTeach NSF Noyce	519	6,000	535	-	-
USDA NIFA HSI	-	-	-	-	400,000
Federal Total	\$ 9,684,324	\$ 11,936,235	\$ 10,254,603	\$ 6,978,363	\$ 9,333,589

State

Adult Education Block Grant	3,771,517	3,931,530	4,222,429	4,463,965	4,559,074
Basic Needs Center	-	1,500	164,004	552,812	409,405
Basic Skills	287,145	349,674	427,790	399,728	512,263
Block Grant	42,988	304,518	2,206,264	940,064	548,331
CA Ed Learning Lab- Inno Exit	-	-	31,553	55,046	-
CA Ed Learning Lab- Math	-	49,552	-	49,600	-
CA Learning Lab	18,000	21,657	22,944	-	-
CAI Early Childhood Internships	-	6,064	43,431	79,411	70,880
CAI Education Bridge	-	-	-	17,076	80,000
CalFresh Outreach	-	29,543	18,761	-	-
CalWORKs	176,604	178,494	246,888	296,818	244,754
Campus Safety	-	-	-	-	18,547
CARE Program	113,629	135,579	134,129	142,186	294,651

Fund Type	20-21	21-22	22-23	23-24	24-25
	Actuals	Actuals	Actuals	Unaudited Actuals	Budget
GENERAL FUND					
Restricted (12)					
State (Continued)					
CCAP Dual Enrollment	-	-	16,840	19,818	-
CDC - MCOE-IEEP	-	29,760	44,825	167,444	-
CDC - MCOE-STEAM Fair	-	-	-	4,732	-
Classified Professional Development	4,775	13,332	11,660	-	2,863
COVID-19 Response Block Grant	168,668	433,211	155	317,473	4,300,000
CTE Strong Workforce	1,176,145	2,906,276	1,534,031	2,564,507	1,976,251
Culturally Competent Faculty Professional Development	-	39,520	4,307	96,158	6,608
Culturally Responsive Pedagogy & Practices	-	-	-	-	136,019
Digital Literacy - Castroville	9,053	20,765	4,598	-	-
Digital Literacy - KC	18,864	9,140	25,016	-	-
DSP&S	576,095	607,577	728,094	943,849	1,066,303
Econ. Development for Distressed Areas	139,407	448,184	-	-	-
EEO Best Practices	-	-	-	38,219	190,102
EOPS	789,486	875,891	851,302	1,073,561	1,507,337
Equal Employment Opportunity	34,557	74,186	17,053	15,987	138,888
Equitable Placement AB 1705	-	-	-	228,551	499,018
Financial Aid Technology	58,520	43,000	17,917	78,056	229,625
First 5 ECE Counselors	98,274	96,414	104,968	-	-
Foster & Kinship Care Education	235,445	150,739	287,981	204,139	291,187
General Use: STRS/PERS onbehalf	-	359,017	-	-	-
Guided Pathways	170,243	15,994	169,365	129,411	300,000
Health Pathways - Adult Ed	-	-	-	343,694	454,024
Hunger Free Support	37,087	8,853	3,726	8,111	7,000
Incarcerated Students Reentry Program	80,533	23,814	181,190	196,629	91,849
Innovation & Effectiveness	13,785	33,383	152,832	-	-
Innovation Award	210,010	201,646	133,737	137,229	-
Juvenile Justice	-	-	-	74,433	582,345
LAEP	-	-	1,299	61,284	1,975,871
LGBTQ+	-	-	-	5,367	71,013
Library Services Platform	-	-	-	-	8,127
Local & System Tech & Security	-	-	-	73,724	586,550
Mental Health Support	51,309	221,713	197,795	201,890	228,323
MESA	38,824	79,145	151,179	190,866	361,138
NextUp	-	-	21,133	15,504	629,534
Nursing Education	189,915	261,822	200,515	182,400	182,400
Nursing Enrollment Growth	-	-	14,098	-	-
OSHPD - Song Brown 1	50,227	74,773	-	65,208	450,000
OSHPD - Song Brown 2	30,000	30,000	147,567	217,843	-
Quality Matters	-	-	-	2,434	-
Ready Set Go	147,014	-	-	-	-
Retention & Enrollment Outreach	-	139,383	122,938	580,288	677,085
RIGHT Grant	-	-	-	5,069	199,108
Rising Scholars Program	-	-	103,785	126,358	107,135
Salinas Valley Promise (AB 19)	196,832	196,665	49,580	174,803	193,682
Seamless Transfer-Ethnic Studies	-	-	-	42,964	22,441
Student Equity Plan (SEP)	838,055	857,077	855,039	1,083,384	1,270,093
Student Fin. Aid Administration	370,295	401,238	389,663	327,621	421,558
Student Food and Housing Support	-	-	-	24,205	292,319
Student Housing (Planning)	-	-	-	-	325,000
Student Success	2,221,805	2,285,532	2,213,997	2,305,482	2,040,165
Student Transfer Achievement Reform	-	-	-	-	429,565
System Technology & Data Security	-	-	-	-	50,000
UMOJA	7,299	8,315	1,431	16,569	150,000
Undocumented Resouce Liasons	-	40,513	90,624	64,693	89,525
Veteran Resource Center	5,679	8,367	75,042	104,039	121,504
YESS - ILP	20,000	17,113	12,338	17,390	22,250
Zero Cost Text Book Program	-	-	27,976	46,900	225,000
State Total	\$ 12,398,084	\$ 16,020,467	\$ 16,483,792	\$ 19,574,992	\$ 29,646,711

Fund Type	20-21	21-22	22-23	23-24	24-25
	Actuals	Actuals	Actuals	Unaudited Actuals	Budget
GENERAL FUND					
Restricted (12)					
Local/Other					
Burton Book Fund	1,800	515	-	-	-
Catalyst Fund	115,000	-	-	-	-
Foundation - Academic Adminstration	-	-	-	22,468	21,980
Foundation - Ag Healthcare Sector Partnership	139,626	25,468	82,299	96,149	93,842
Foundation - Ag Tech Institute	158,124	81,783	93,939	192,617	92,175
Foundation - Boronda	6,125	3,671	1,229	-	-
Foundation - Castroville Center	-	-	69	-	-
Foundation - College Futures (DE4EC)	225	82,428	9,563	11,604	47,194
Foundation - General	14,217	2,249	79	-	-
Foundation - General Ag Fund	-	-	4,671	-	-
Foundation - Giannini Fund - ECE	77,502	69,270	127,937	124,594	165,910
Foundation - Innovation Award	-	-	-	-	128,858
Foundation - Job and Internship Placement	-	35,801	110,053	85,403	88,992
Foundation - K-12 STEM	209,715	214,664	-	-	-
Foundation - NASA SEMAA	101,470	98,348	-	-	-
Foundation - Physics	2,396	-	-	-	-
Foundation - Racial Equity	-	-	-	1,586	-
Foundation - Science Bldg Capital Fund	1,462	-	-	-	-
Foundation - Science Planetarium	-	-	2,262	8,771	-
Foundation - Soledad Center	9,944	17,223	19,271	-	-
Foundation - South County Center	-	-	-	-	-
Foundation - SVMH Grant	215,315	422,461	174,878	37,404	727,895
Foundation - Salinas Valley Promise Program	-	-	97,859	122,034	120,570
Independent Living Training Prog.	100,853	86,702	74,543	122,515	125,983
Kiaser Permanente Health Ed	23,109	-	-	-	-
TPP CSUMB	9,250	-	-	-	-
Taylor Farms Ag. & Engineering	71,646	130,805	97,177	-	-
UCSF-First Generation RN	21,399	294	121,071	-	-
Local/Other Total	\$ 1,279,178	\$ 1,271,682	\$ 1,016,900	\$ 825,145	\$ 1,613,399
GENERAL FUND					
Restricted (13)					
State - Lottery - Prop 20	489,969	674,792	855,995	873,967	630,997
Local - Parking Funds / Transfers in	270,919	236,845	236,845	47,339	553,721
State/Local Total	\$ 760,888	\$ 911,637	\$ 1,092,839	921,305	1,184,718
Total Restricted Fund 12 & 13	\$ 24,122,474	\$ 30,140,021	\$ 28,848,134	\$ 28,299,806	\$ 41,778,417

Fund Type	20-21	21-22	22-23	23-24	24-25
	Actuals	Actuals	Actuals	Unaudited Actuals	Budget
GENERAL FUND					
Unrestricted (11)					
<u>Resources</u>					
Federal	15,113	13,232	16,498	22,199	17,467
State	24,654,771	28,339,585	32,545,782	38,202,434	35,224,406
Local	30,470,360	31,105,635	34,643,473	36,270,723	36,961,104
Transfers In	138,828	120,010	101,056	-	895,386
Total Resources	\$ 55,279,072	\$ 59,578,462	\$ 67,306,808	\$ 74,495,357	\$ 73,098,363
<u>Requirements</u>					
Academic Salaries	19,078,069	19,579,631	21,619,511	24,359,408	23,520,609
Classified Salaries	10,901,250	11,019,527	12,473,745	13,678,574	14,828,777
Payroll Costs/Benefits	14,797,189	15,985,494	17,361,292	19,059,144	20,977,942
Supplies/Materials	422,489	902,456	1,044,088	1,167,102	1,389,188
Operating Exp.	6,901,073	7,631,762	8,314,753	10,968,939	12,124,973
Capital Outlay	144,462	262,057	190,990	94,795	156,044
Other Outgo-Student FA/(Indirect Costs)	3,034,448	3,299,861	5,302,428	4,985,586	100,828
Total Requirements	\$ 55,278,980	\$ 58,680,788	\$ 66,306,807	\$ 74,313,548	\$ 73,098,363
FUND BALANCE	\$ 14,180,012	\$ 15,077,686	\$ 16,077,686	\$ 16,259,496	\$ 16,259,496
Restricted (12)					
<u>Resources</u>					
Federal	9,684,324	11,936,235	10,254,603	6,978,363	9,333,589
State	12,398,084	16,020,467	16,483,792	19,574,992	29,646,711
Local	1,279,178	1,271,682	1,016,900	825,145	1,613,399
Transfers In	-	-	-	-	-
Total Resources	\$ 23,361,586	\$ 29,228,384	\$ 27,755,295	\$ 27,378,500	\$ 40,593,699
<u>Requirements</u>					
Academic Salaries	4,328,818	4,574,096	3,487,751	3,637,374	4,527,204
Classified Salaries	5,467,506	5,557,344	5,294,412	6,373,200	6,777,119
Payroll Costs/Benefits	4,029,203	5,059,631	4,016,707	4,660,737	4,843,553
Supplies/Materials	392,947	947,455	961,194	1,623,019	1,905,065
Operating Exp.	1,534,741	2,041,244	2,105,641	3,295,858	10,832,399
Capital Outlay	1,400,369	2,678,897	2,603,615	1,733,289	996,817
Other Outgo	6,208,002	8,369,717	9,285,975	6,064,023	10,711,542
Total Requirements	\$ 23,361,586	\$ 29,228,384	\$ 27,755,295	\$ 27,387,500	\$ 40,593,699
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Type	20-21	21-22	22-23	23-24	24-25
	Actuals	Actuals	Actuals	Unaudited Actuals	Budget
Parking & Prop 20 Lottery					
Restricted (13)					
Federal	-	-	-	-	-
State	489,969	674,792	855,995	873,967	630,997
Local	17,556	13,429	13,471	47,339	30,914
Transfers In	253,363	223,416	223,374	-	522,807
Total Resources	<u>\$ 760,888</u>	<u>\$ 911,637</u>	<u>\$ 1,092,839</u>	<u>\$ 921,305</u>	<u>\$ 1,184,718</u>
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	-	-	-	-	-
Supplies/Materials	62,039	144,282	424,317	406,342	644,199
Operating Exp.	308,120	299,916	278,806	322,721	645,171
Capital Outlay	78,904	68,092	81,092	67,169	80,000
Transfers Out	-	-	-	-	-
Total Requirements	<u>\$ 449,063</u>	<u>\$ 512,290</u>	<u>\$ 784,215</u>	<u>\$ 796,232</u>	<u>\$ 1,369,370</u>
FUND BALANCE	<u>\$ 311,825</u>	<u>\$ 711,172</u>	<u>\$ 1,019,796</u>	<u>\$ 1,144,869</u>	<u>\$ 960,217</u>
Total Restricted Fund (12 & 13)					
Resources	\$ 24,122,474	\$ 30,140,021	\$ 28,848,134	\$ 28,299,806	\$ 41,778,417
Requirements	\$ 23,810,649	\$ 29,740,674	\$ 28,539,510	\$ 28,183,732	\$ 41,963,069
Total Unrestricted Fund (11)					
Resources	\$ 55,279,072	\$ 59,578,462	\$ 67,306,808	\$ 74,495,357	\$ 73,098,363
Requirements	\$ 55,278,980	\$ 58,680,788	\$ 66,306,807	\$ 74,313,548	\$ 73,098,363
Total General Fund					
Resources	\$ 79,401,546	\$ 89,718,483	\$ 96,154,942	\$ 102,795,163	\$ 114,876,780
Requirements	\$ 79,089,629	\$ 88,421,462	\$ 94,846,317	\$ 102,497,280	\$ 115,061,432

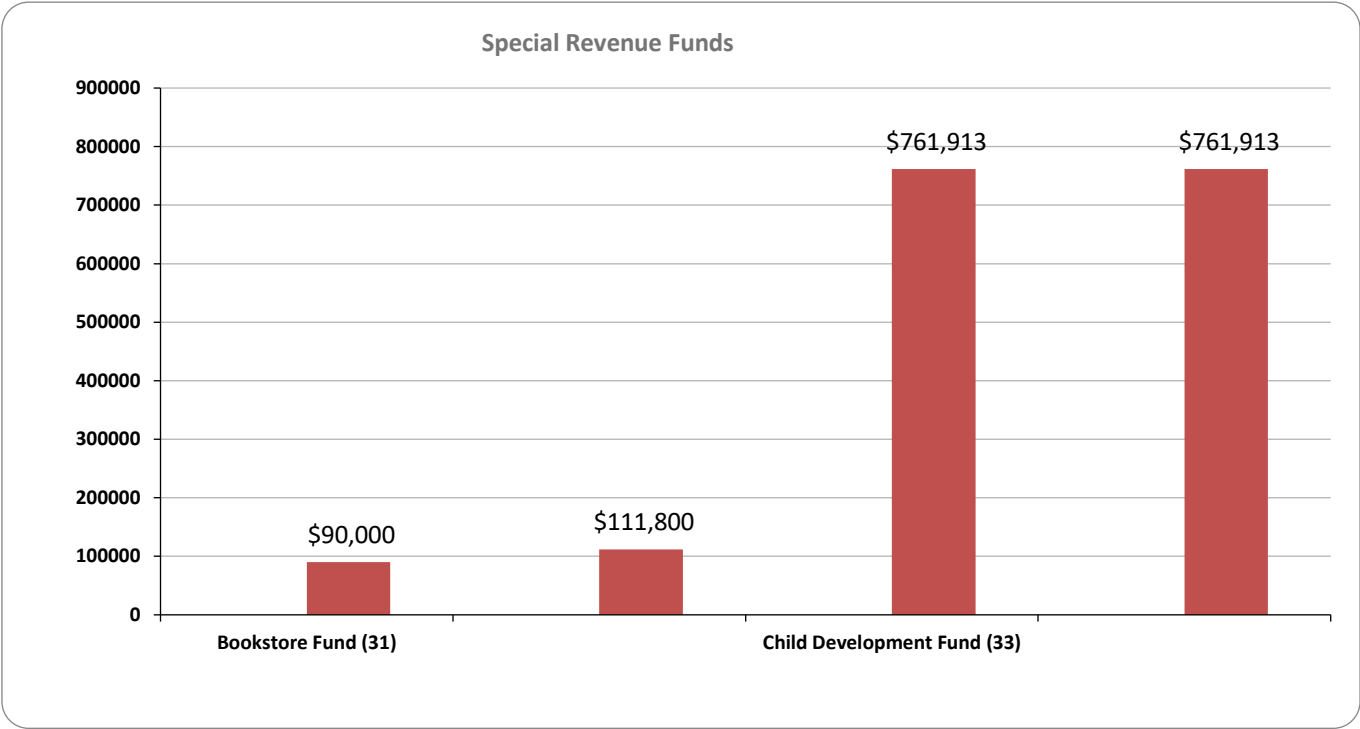
OTHER FUNDS

Special Revenue Fund (31 &33)
\$ 873,713 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 comissioned sales. 8.5% of this amount is transferred to the Associated Student Body Fund (Fund 71) and \$100,000 to the General Unrestricted Fund (Fund 11).

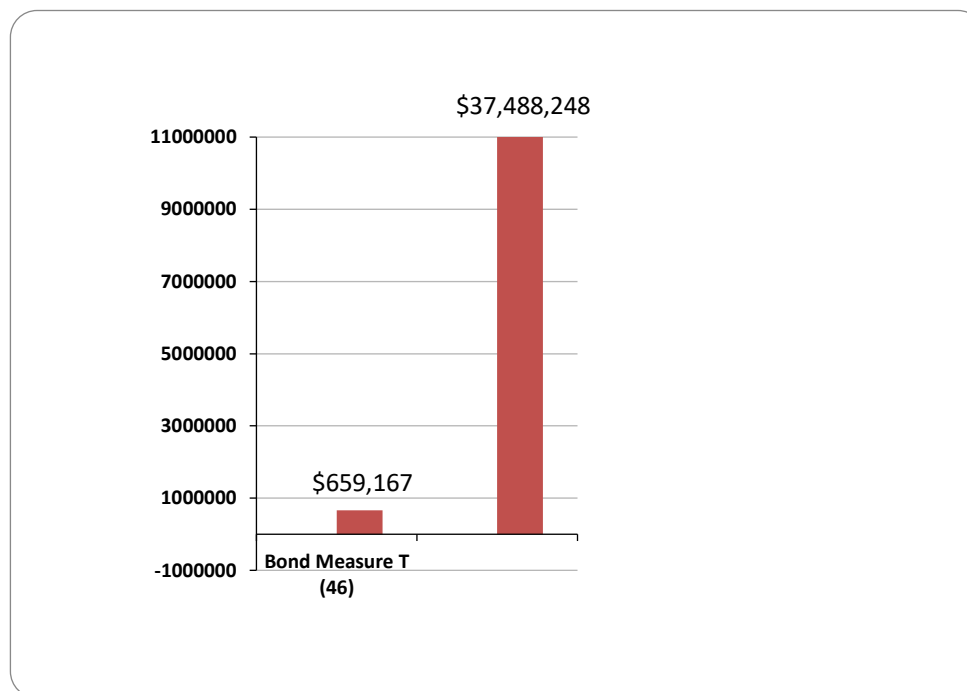
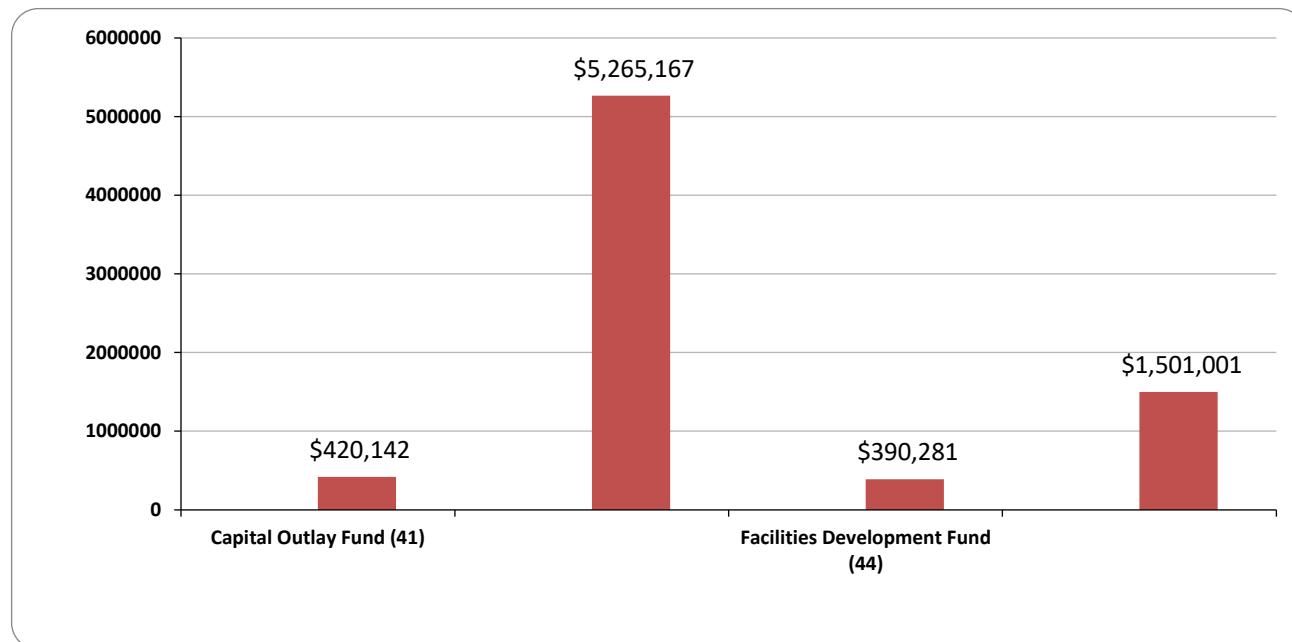
The District operates a full-service child development center on its main campus. The Child Development Fund is designated to account for child care and development services, revenue generated by student fees, and expenses related to direct costs. This program has traditionally been self-supporting.



Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Special Revenue Fund					
Bookstore (Fund 31)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	55,474	90,993	152,636	88,769	90,000
Transfers In	91,812	14,205	-	-	
Total Resources	\$ 147,286	\$ 105,198	\$ 152,636	\$ 88,769	\$ 90,000
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	-	-	-	-	-
Supplies/Materials	-	-	-	-	-
Operating Exp.	2,500	8,679	2,000	9,550	5,000
Capital Outlay	-	-	-	-	-
Transfers Out	104,188	107,555	112,326	6,190	106,800
Total Requirements	\$ 106,688	\$ 116,234	\$ 114,326	\$ 15,740	\$ 111,800
FUND BALANCE	\$ 645,122	\$ 634,086	\$ 672,396	\$ 745,425	\$ 723,625
 Child Development (Fund 33)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	631,924	677,680	801,314	1,107,843	753,913
Local	2,241	1,037	5,396	17,953	8,000
Transfers In	-	-	-	-	-
Total Resources	\$ 634,165	\$ 678,717	\$ 806,710	\$ 1,125,796	\$ 761,913
<u>Requirements</u>					
Academic Salaries	87,224	89,706	96,954	25,855	-
Classified Salaries	322,584	392,740	357,719	431,522	448,959
Payroll Costs/Benefits	145,227	159,918	162,167	166,136	217,989
Supplies/Materials	10,293	21,876	18,376	40,200	25,000
Operating Exp.	4,385	10,817	6,398	3,443	6,000
Capital Outlay	-	-	-	16,839	-
Transfers Out	-	-	-	64,211	63,965
Total Requirements	\$ 569,713	\$ 675,057	\$ 641,614	\$ 748,206	\$ 761,913
FUND BALANCE	\$ 207,828	\$ 211,488	\$ 376,584	\$ 754,173	\$ 754,173
 Total Special Revenue Fund					
Resources	\$ 781,452	\$ 783,915	\$ 959,346	\$ 1,214,564	\$ 851,913
Requirements	\$ 676,401	\$ 791,291	\$ 755,940	\$ 763,945	\$ 873,713

Capital Projects Fund (41, 44, & 46)**\$ 44,254,416 requirement**

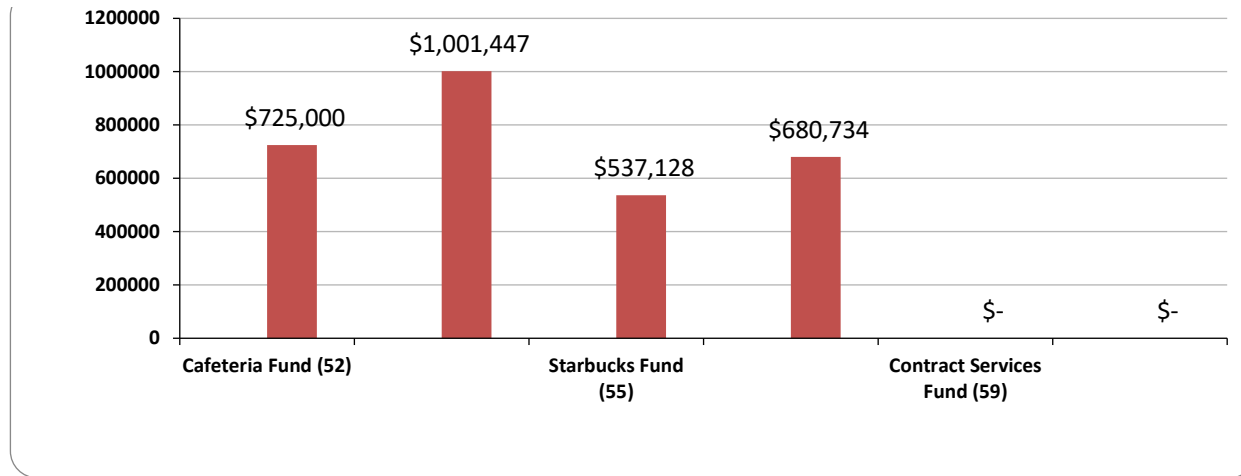
This group of funds is used to account for financial resources used in the acquisition or construction of major capital facilities and other capital outlay projects. This includes land acquisition, scheduled maintenance, significant equipment and furnishings for new buildings, information technology 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	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Capital Projects Fund					
Capital Outlay (Fund 41)					
<u>Resources</u>					
State	-	446,533	2,151,041	738,868	-
Local	330,655	418,078	439,572	549,025	420,142
Transfers In	2,037,740	3,016,116	4,714,598	2,558,049	-
Total Resources	\$ 2,368,395	\$ 3,880,727	\$ 7,305,211	\$ 3,845,942	\$ 420,142
<u>Requirements</u>					
Supplies/Materials	-	15,054	-	-	-
Operating Exp.	222,988	275,627	205,314	285,694	250,000
Capital Outlay	175,806	746,351	3,357,097	4,079,575	5,015,167
Transfers Out	-	-	-	-	-
Total Requirements	\$ 398,794	\$ 1,037,032	\$ 3,562,411	\$ 4,365,269	\$ 5,265,167
FUND BALANCE	\$ 4,427,424	\$ 7,271,119	\$ 11,013,919	\$ 10,494,592	\$ 5,649,567
 Facilities Development (Fund 44)					
<u>Resources</u>					
Local	355,960	429,228	577,597	435,362	390,281
Transfers In	2,000,000	-	1,059,370	1,500,000	-
Total Resources	\$ 2,355,960	\$ 429,228	\$ 1,636,967	\$ 1,935,362	\$ 390,281
<u>Requirements</u>					
Operating Exp.	87,552	194,502	389,629	178,178	301,134
Capital Outlay	37,510	99,202	1,037,732	359,417	1,199,867
Transfers Out	-	-	-	-	-
Total Requirements	\$ 125,062	\$ 293,703	\$ 1,427,361	\$ 537,595	\$ 1,501,001
FUND BALANCE	\$ 3,520,068	\$ 3,655,593	\$ 3,865,199	\$ 5,262,967	\$ 4,152,247
 BOND PROJECTS (Fund 46)					
<u>Resources</u>					
Local	1,003,341	272,145	1,022,754	1,230,182	659,167
Other Financing Sources	69,420,485	-	-	-	-
Total Resources	\$ 70,423,826	\$ 272,145	\$ 1,022,754	\$ 1,230,182	\$ 659,167
<u>Requirements</u>					
Classified Salaries	270,836	277,831	284,292	374,024	354,038
Payroll Costs/Benefits	158,488	175,344	189,278	233,568	236,505
Supplies/Materials	374	549	638	324	2,000
Operating Exp.	(319,617)	4,076	7,233	9,013	25,000
Capital Outlay	35,487,902	17,383,490	6,857,247	11,440,694	36,870,705
Total Requirements	\$ 35,597,983	\$ 17,841,290	\$ 7,338,688	\$ 12,057,624	\$ 37,488,248
FUND BALANCE	\$ 76,465,829	\$ 58,896,684	\$ 52,580,750	\$ 41,753,308	\$ 4,924,227
 Total Capital Projects Fund					
Resources	\$ 75,148,181	\$ 4,582,101	\$ 9,964,932	\$ 7,011,486	\$ 1,469,590
Requirements	\$ 36,121,839	\$ 19,172,025	\$ 12,328,461	\$ 16,960,487	\$ 44,254,416

Enterprise Fund (52, 55 & 59)**\$ 1,682,181 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	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget

Enterprise Fund**CAFETERIA (Fund 52)**Resources

Local	27,140	360,885	599,637	929,904	725,000
Transfers In	539,137	542,664	169,271	-	-

Total Resources

\$ 566,277	\$ 903,549	\$ 768,907	\$ 929,904	\$ 725,000
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Requirements

Classified Salaries	6,105	286,119	279,981	337,338	334,827
Payroll Costs/Benefits	3,424	197,678	210,421	236,706	253,468
Supplies/Materials	2,290	187,709	350,541	412,100	381,000
Operating Exp.	9,968	17,018	31,857	25,590	31,152
Capital Outlay	1,914	1,098	1,136	1,202	1,000
Transfers Out	16,149	-	-	-	-

Total Requirements

\$ 39,851	\$ 689,622	\$ 873,937	\$ 1,012,935	\$ 1,001,447
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RETAINED EARNINGS

\$ 758,113	\$ 972,040	\$ 867,011	\$ 783,979	\$ 507,532
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STARBUCKS CAFE (Fund 55)Resources

Local	(1,118)	437,853	563,530	663,258	537,128
Transfers In	455,911	15,772	-	-	-

Total Resources

\$ 454,794	\$ 453,625	\$ 563,530	\$ 663,258	\$ 537,128
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Requirements

Classified Salaries	957	209,297	244,132	309,849	271,539
Payroll Costs/Benefits	295	70,087	74,766	95,792	92,631
Supplies/Materials	5,768	170,216	238,399	247,937	255,664
Operating Exp.	32	35,657	53,285	53,974	59,550
Capital Outlay	994	1,068	-	1,191	1,350
Transfers Out	-	128,488	-	-	-

Total Requirements

\$ 8,046	\$ 614,813	\$ 610,582	\$ 708,743	\$ 680,734
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RETAINED EARNINGS

\$ 446,747	\$ 285,560	\$ 238,508	\$ 193,024	\$ 49,417
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Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Contract Services (Fund 59)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	529	243	6,947	952	-
Transfers In	-	-	-	-	-
Total Resources	\$ 529	\$ 243	\$ 6,947	\$ 952	\$ -
<u>Requirements</u>					
Academic Salaries	2,775	-	3,862	2,518	-
Classified Salaries	-	4,519	-	-	-
Payroll Costs/Benefits	552	452	885	566	-
Supplies/Materials	-	2,259	-	-	-
Operating Exp.	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	1,185	-	-
Total Requirements	\$ 3,327	\$ 7,230	\$ 5,931	\$ 3,084	\$ -
FUND BALANCE	\$ 63,567	\$ 56,579	\$ 57,594	\$ 55,462	\$ 55,462
 Total Enterprise Fund					
Resources	\$ 1,021,599	\$ 1,357,417	\$ 1,339,384	\$ 1,594,114	\$ 1,262,128
Requirements	\$ 51,224	\$ 1,311,665	\$ 1,490,450	\$ 1,724,762	\$ 1,682,181

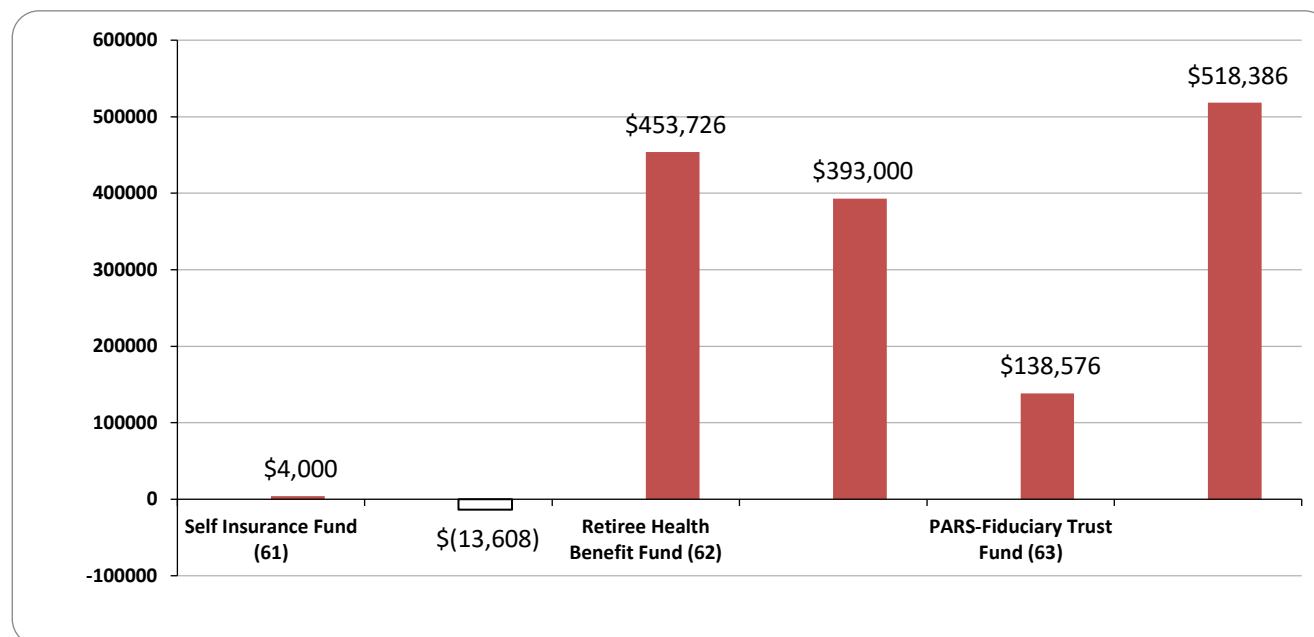
Internal Service Fund (61, 62 & 63)**\$ 897,778 requirement**

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 over 80% 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..

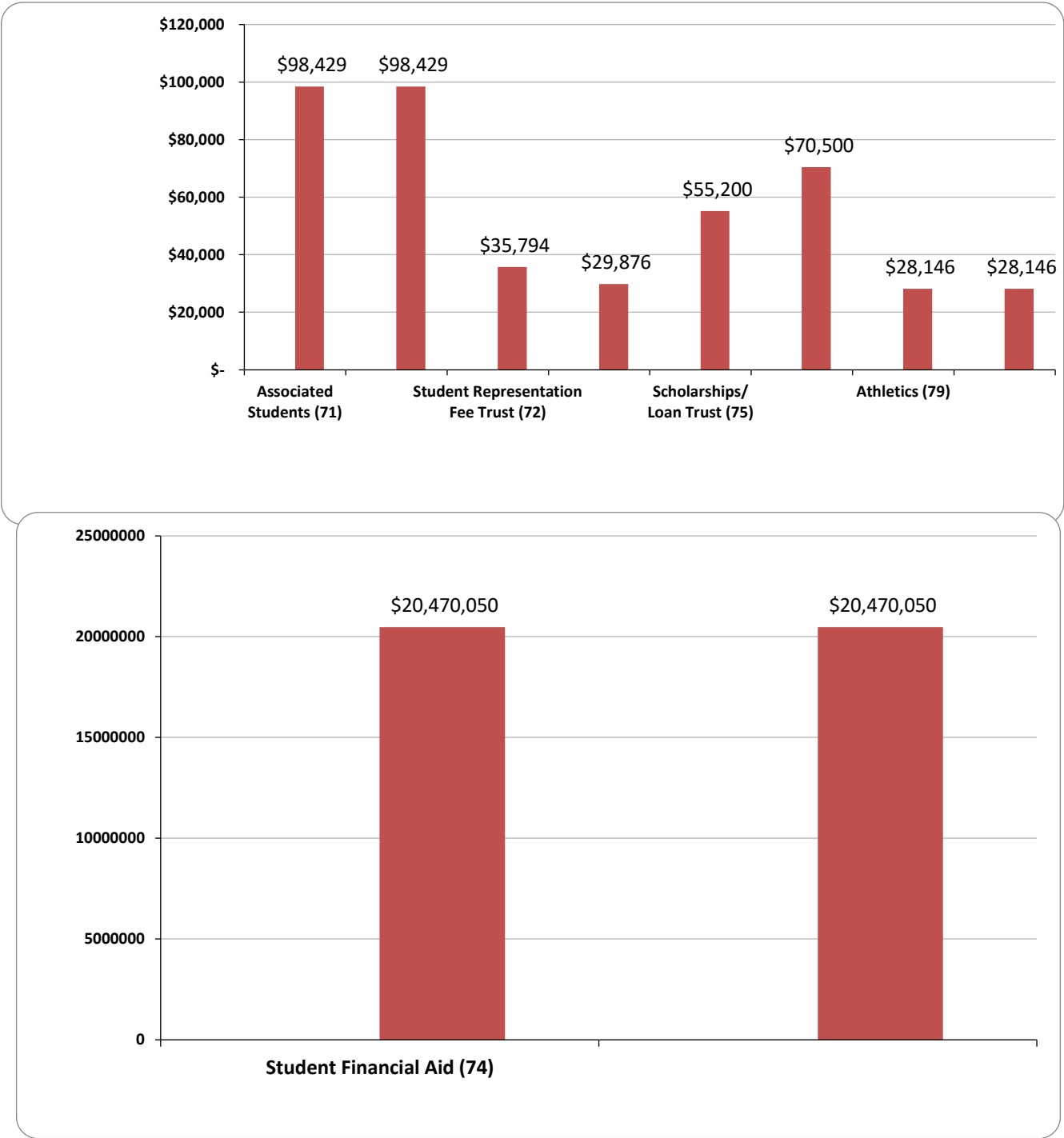


Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Internal Service Fund					
Self Insured (Fund 61)					
<u>Resources</u>					
Local	988	1,079	5,250	5,539	4,000
Transfers In	-	-	-	-	-
Total Resources	\$ 988	\$ 1,079	\$ 5,250	\$ 5,539	\$ 4,000
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	(35,487)	(35,675)	47,550	(169,103)	(35,263)
Supplies/Materials	-	-	-	-	-
Operating Exp.	18,901	14,698	11,868	19,155	21,655
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ (16,586)	\$ (20,977)	\$ 59,418	\$ (149,948)	\$ (13,608)
FUND BALANCE	\$ 414,546	\$ 436,602	\$ 382,435	\$ 537,922	\$ 555,530
Retiree Health Benefits (Fund 62)					
<u>Resources</u>					
Local	1,510,127	(934,361)	462,437	839,005	453,726
Transfers In	-	1,108,700	-	1,673,454	-
Total Resources	\$ 1,510,127	\$ 174,339	\$ 462,437	\$ 2,512,459	\$ 453,726
<u>Requirements</u>					
Operating Exp.	5,345	5,919	6,188	6,699	8,000
Transfers Out	-	10,277	-	-	385,000
Total Requirements	\$ 5,345	\$ 16,196	\$ 6,188	\$ 6,699	\$ 393,000
FUND BALANCE	\$ 7,000,821	\$ 7,158,964	\$ 7,615,212	\$ 10,120,972	\$ 10,181,698
PARS-Fiduciary Trust Fund (63)					
<u>Resources</u>					
Local	529,633	(355,685)	199,437	310,804	138,576
Transfers In	-	-	-	-	-
Total Resources	\$ 529,633	\$ (355,685)	\$ 199,437	\$ 310,804	\$ 138,576
<u>Requirements</u>					
Operating Exp.	7,377	8,165	7,533	8,202	8,000
Transfers Out	-	-	-	-	510,386
Total Requirements	\$ 7,377	\$ 8,165	\$ 7,533	\$ 8,202	\$ 518,386
FUND BALANCE	\$ 2,731,878	\$ 2,368,027	\$ 2,559,931	\$ 2,862,534	\$ 2,482,724
Total Internal Service Fund					
Resources	\$ 2,040,748	\$ (180,267)	\$ 667,124	\$ 2,828,802	\$ 596,302
Requirements	\$ (3,864)	\$ 3,384	\$ 73,140	\$ (135,048)	\$ 897,778

Trust and Agency Fund

\$20,568,696 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	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Trust and Agency Fund					
ASSOCIATED STUDENTS (Fund 71)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	87,363	84,366	89,336	109,975	92,239
Transfers In	4,188	7,555	12,326	6,190	6,190
Total Resources	\$ 91,551	\$ 91,922	\$ 101,662	\$ 116,165	\$ 98,429
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	26,711	29,406	31,484	35,306	41,995
Payroll Costs/Benefits	23,414	13,064	13,810	22,862	22,034
Supplies/Materials	641	3,194	1,415	6	1,500
Operating Exp.	5,111	12,869	32,158	16,756	18,900
Capital Outlay	-	-	-	-	-
Other Outgo	8,750	7,750	29,315	13,557	14,000
Total Requirements	\$ 64,627	\$ 66,283	\$ 108,183	\$ 88,486	\$ 98,429
FUND BALANCE	\$ 252,650	\$ 278,289	\$ 271,768	\$ 299,447	\$ 299,447
STUDENT REPRESENTATION FEE TRUST (Fund 72)					
<u>Resources</u>					
Federal	-	-	-	-	-
State	-	-	-	-	-
Local	35,761	35,496	36,055	44,601	35,794
Transfers In	-	-	-	-	-
Total Resources	\$ 35,761	\$ 35,496	\$ 36,055	\$ 44,601	\$ 35,794
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	-	-	-	-	-
Supplies/Materials	-	-	-	-	-
Operating Exp.	16,194	17,857	16,645	26,175	27,435
Capital Outlay	-	-	-	-	-
Other Outgo	4,253	1,243	4,091	-	2,441
Total Requirements	\$ 20,447	\$ 19,100	\$ 20,736	\$ 26,175	\$ 29,876
FUND BALANCE	\$ 25,243	\$ 41,639	\$ 56,958	\$ 75,384	\$ 81,302

Fund Type	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Unaudited Actuals	Budget
Trust and Agency Fund					
FINANCIAL AID (Fund 74)					
<u>Resources</u>					
Federal	13,002,235	15,971,440	11,982,490	15,805,031	13,669,049
State	3,098,965	3,815,326	4,740,886	6,002,781	6,801,001
Total Resources	\$ 16,101,199	\$ 19,786,766	\$ 16,723,376	\$ 21,807,812	\$ 20,470,050
<u>Requirements</u>					
Other Outgo/FA Payments	16,101,199	19,786,766	16,723,376	21,807,812	20,470,050
Total Requirements	\$ 16,101,199	\$ 19,786,766	\$ 16,723,376	\$ 21,807,812	\$ 20,470,050
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
SCHOLARSHIPS/LOAN TRUST (Fund 75)					
<u>Resources</u>					
Local	48,972	51,444	56,719	67,177	55,200
Total Resources	\$ 48,972	\$ 51,444	\$ 56,719	\$ 67,177	\$ 55,200
<u>Requirements</u>					
Classified Salaries	-	-	-	-	-
Payroll Costs/Benefits	-	-	-	-	-
Supplies/Materials	-	-	-	-	-
Operating Exp.	6,069	14,969	76,682	79,803	70,500
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ 6,069	\$ 14,969	\$ 76,682	\$ 79,803	\$ 70,500
FUND BALANCE	\$ 282,931	\$ 319,406	\$ 299,443	\$ 286,817	\$ 271,517
ATHLETICS (Fund 79)					
<u>Resources</u>					
Local	28,175	62,443	30,841	32,655	28,146
Total Resources	\$ 28,175	\$ 62,443	\$ 30,841	\$ 32,655	\$ 28,146
<u>Requirements</u>					
Academic Salaries	-	-	-	-	-
Classified Salaries	1,470	10,770	7,150	7,225	10,000
Payroll Costs/Benefits	141	1,016	612	584	946
Supplies & Materials	-	5,368	7,959	2,720	5,000
Operating Expenses	358	6,269	7,135	12,198	12,200
Team Accounts/FB	-	-	-	44,821	-
Transfers Out	-	-	-	-	-
Total Requirements	\$ 1,969	\$ 23,423	\$ 22,855	\$ 67,548	\$ 28,146
FUND BALANCE	\$ 75,605	\$ 114,625	\$ 122,610	\$ 87,717	\$ 87,717
Total Trust and Agency Fund					
Resources	\$ 16,305,764	\$ 20,038,369	\$ 16,971,702	\$ 22,041,868	\$ 20,553,396
Requirements	\$ 16,194,619	\$ 19,954,077	\$ 16,937,574	\$ 22,083,469	\$ 20,568,696

APPENDIX A
DETAIL OF REVENUE AND EXPENDITURES

APPENDIX A

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

	2023-24	2024-25	Increase
FEDERAL FUNDS:	Unaudited Actuals	Budget	(Decrease)
VA Reporting Fee	\$ 5,830	\$ 2,672	\$ (3,158)
Forest Reserve	1,264	1,140	(124)
Pell Grant Administration	15,105	13,655	(1,450)
Subtotal	22,199	17,467	(4,732)
STATE FUNDS:			
State Apportionment	26,306,387	21,697,888	(4,608,499)
Full-Time Faculty	1,109,513	1,096,071	(13,442)
Education Protection Account (EPA)	6,604,182	8,318,029	1,713,847
State Lottery	1,701,247	1,469,760	(231,487)
Part-Time Faculty	387,556	232,225	(155,331)
BOG Fee Waiver	91,773	94,812	3,039
Home Owners Property Tax Relief	99,858	100,000	142
Apprentice Program	113,229	87,961	(25,268)
State Mandate Block Grant	257,120	274,253	17,133
State Onbehalf Revenue	1,531,569	1,853,407	321,838
Subtotal	38,202,434	35,224,406	(2,978,028)
LOCAL FUNDS:			
Property Taxes	32,052,250	33,476,132	1,423,882
Student Enrollment Fees	2,112,363	2,112,363	0.5
Non-Resident Enrollment Fees	589,506	512,217	(77,289)
Community Use of Facilities	29,503	60,000	30,497
Transcripts	61,854	47,392	(14,462)
Other	1,425,247	753,000	(672,247)
Transfer-In From Other Funds	-	895,386	895,386
Subtotal	36,270,723	37,856,490	1,585,767
TOTAL RESOURCES	\$ 74,495,357	\$ 73,098,363	\$ (1,396,994)

APPENDIX A

GENERAL FUND REQUIREMENTS- UNRESTRICTED

	2023-24	2024-25	Increase
ACADEMIC SALARIES:	Unaudited Actuals	Budget	(Decrease)
Instructional	\$ 18,900,319	\$ 18,185,808	\$ (714,511)
Noninstructional	5,459,088	5,334,801	(124,287)
Subtotal	24,359,408	23,520,609	(838,799)
CLASSIFIED SALARIES:			
Instructional	673,645	716,273	42,628
Noninstructional	13,004,929	14,112,504	1,107,575
Subtotal	13,678,574	14,828,777	1,150,203
EMPLOYEE BENEFITS:			
State Teachers' Retirement	4,153,519	4,098,451	(55,069)
Public Employees' Retirement	3,338,532	3,817,208	478,676
Health & Welfare Benefits	7,874,254	8,998,309	1,124,055
Social Security/Medicare	1,506,797	1,654,423	147,626
Unemployment Insurance	41,499	49,127	7,628
Workers' Compensation Insurance	715,047	676,093	(38,954)
Other Benefits	1,429,497	1,684,332	254,835
Subtotal	19,059,144	20,977,942	1,918,798
SUPPLIES/MATERIALS			
Supplies & Materials	1,167,102	1,389,188	222,086
Subtotal	1,167,102	1,389,188	222,086
OPERATIONAL COSTS			
Contracts	2,304,280	2,654,590	350,309
Travel & Conferences, Training	755,794	893,807	138,013
Memberships and Subscriptions	202,879	240,585	37,706
Insurance	680,005	714,299	34,294
Utilities	2,426,964	2,464,358	37,394
Leases/Printing/Maintenance	2,671,407	2,808,062	136,655
Legal, Audit & Elections	674,553	1,050,000	375,447
Advertising/Postage & Other	1,253,058	1,299,274	46,216
Subtotal	10,968,939	12,124,975	1,156,035
CAPITAL OUTLAY			
Books & Software, Periodicals, Permits, Other	58,205	71,182	12,977
Equipment	36,590	84,862	48,272
Subtotal	94,795	156,044	61,249
OTHER OUTGO:			
Student Aid, Travel, Internships	5,730	68,880	63,150
Interfund Transfers	4,979,856	31,948	(4,947,908)
Subtotal	4,985,586	100,828	(4,884,758)
TOTAL REQUIREMENTS	\$ 74,313,548	\$ 73,098,363	\$ (1,215,185)

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 2024-25**

Estimated EPA Revenue	\$8,318,029
Faculty and Adjunct Instructional Salaries	\$8,318,029

APPENDIX C
COLLEGE SYSTEM APPORTIONMENT

TO: Chief Executive Officers
Chief Business Officers

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

RE: 2024-25 Advance Apportionment

This memo describes the 2024-25 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](#).

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: consisting of 1) the basic allocation which relies on college and center size based on prior year data, and 2) the Full Time Equivalent Student (FTES) allocation which is based on current year FTES enrollment and a three-year average for credit FTES.
- 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 2024-25 Advance

At 2024-25 Advance, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2024 Budget Act, including a COLA of 1.07% and \$28.1 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 2024-25, (B) TCR stability protection (2023-24 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 AD, the statewide SCFF Max TCR is \$9.59 billion.

For the 2024-25 AD, FTES values are carried forward from 2023-24 Second Principal (P2) data. 2022-23 supplemental values are carried forward from the data reported as of March 13, 2024. The student success allocation three-year average is calculated using 2021-22 data once, and 2022-23 data reported as of March 13, 2024 twice, considering that 2023-24 data is not yet available.

Category	Data Used at 2024-25 Advance
FTES – Current Year	2023-24 P2 reported FTES
FTES – Prior Year Applied #3	2023-24 P2 Applied #3
FTES – Prior Prior Year Applied #3	2022-23 R1 March 2024 Revision Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Basic Allocation	2022-23 R1 reported college and center FTES
Supplemental	2022-23 supplemental data reported as of March 13, 2024
Student Success	2021-22 data, and 2022-23 data reported as of March 13, 2024 twice to determine the three-year average

To estimate property taxes, 2023-24 P2 property tax data is proportionally increased by 6.51% to align with Department of Finance projections. Enrollment fees are based on 2023-24 P2 data and 2024-25 Education Protection Account (EPA) funding is based on projections provided by the Department of Finance.

The table below reflects the SCFF rates at 2024-25 AD as modified by COLA in the 2024 Budget Act.

Category	2023-24 Rates (rounded)	2024-25 Rates (rounded)
FTES – Credit*	\$5,238	\$5,294
FTES – Incarcerated Credit*	\$7,346	\$7,425
FTES – Special Admit Credit*	\$7,346	\$7,425
FTES – CDCP	\$7,346	\$7,425
FTES – Noncredit	\$4,417	\$4,465
Supplemental Point Value	\$1,239	\$1,252

Category	2023-24 Rates (rounded)	2024-25 Rates (rounded)
Student Success Main Point Value	\$730	\$738
Student Success Equity Point Value	\$184	\$186
<u>Single College District</u>		
Small College	\$6,439,546	\$6,508,449
Medium College	\$8,586,065	\$8,677,936
Large College	\$10,732,581	\$10,847,420
<u>Multi College District</u>		
Small College	\$6,439,546	\$6,508,449
Medium College	\$7,512,806	\$7,593,194
Large College	\$8,586,065	\$8,677,936
Designated Rural College	\$2,048,172	\$2,070,088
State Approved Center	\$2,146,516	\$2,169,484
<u>Legacy (Grandparented) Centers</u>		
Small Center	\$268,316	\$271,187
Small Medium Center	\$536,629	\$542,371
Medium Center	\$1,073,257	\$1,084,741
Medium Large Center	\$1,609,886	\$1,627,112
Large Center	\$2,146,516	\$2,169,484

**Ten districts receive higher credit FTES rates, as specified in EDC 84750.4(d).*

2024-25 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.

The table below reflects a statewide summary of the 2024-25 AD SCFF.

SCFF Component	2024-25 AD Amount (Statewide) (In Millions)
FTES Allocation	\$5,827
Basic Allocation	\$997
Supplemental Allocation	\$1,449
Student Success Allocation	\$1,024
SCFF Calculated Revenue (TCR A)	\$9,297
TCR Stability (TCR B)	\$9,464
Hold Harmless Revenue (TCR C)	\$8,790
2023-24 TCR (Max of A, B, or C)	\$9,593
Stability Protection Adjustment	\$124
Hold Harmless Protection Adjustment	\$173
Property Tax & ERAF	\$4,786
Less Property Tax Excess	(\$539)
Student Enrollment Fees	\$414
Education Protection Account (EPA)	\$1,053
State General Fund Allocation	\$3,668
Deficit Factor	2.41%
Deficit	(\$211)

2023-24 EPA and State General Apportionment Adjustment

The Fiscal Year (FY) 2023-24 EPA funding allocation was updated by the Department of Finance (DOF) in June 2024 from \$1.72 billion to \$867 million, a decrease of \$848 million. The 2023-24 EPA payments will be accounted for by offsetting the first and second quarter 2024-25 EPA payments in September and December 2024, respectively. SB 108 Budget Bill Jr. of 2024, enacted June 2024 and SB 155 Higher Education Trailer Bill, enacted July 2024, provide the general fund revenues needed to offset the decrease in FY 2023-24 EPA funding.

The additional 2023-24 general fund payments will be processed through an early 2023-24 Recalculation apportionment, at which time a revised Exhibit C will be published. The payment will be released as soon as the State Controller's Office is able to set up the accounts. It is estimated that once all additional general fund revenues are disbursed, the 2023-24 deficit factor of 8.74% will be eliminated. Additional background regarding EPA payments and the revenue deficit are referenced in the [2023-24 Second Principal apportionment memo FS 24-04](#).

The table below summarizes the additional general fund revenues that will be used to offset the decrease in 2023-24 EPA funding.

Description	Amount	Budget Bill
Change to FY 2023 6870-101-0001, Schedule 1	\$-388.8 million	SB 155 SEC. 14 – reflects a deferral of \$446.4 million and technical adjustments to match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, success metrics.
Additional general fund item	\$446.4 million	SB 155 SEC. 5 – appropriated to offset deferral in FY 2023 6870-101-0001, Schedule 1
Additional funds from Public School System Stabilization Account	\$545.9 million	SB 155 SEC. 7 – for allocation for the 2023 SCFF
Sum of FY 2022-23 funds deferred to FY 2023-24 to support 2023 SCFF	\$217.7 million	SB 155 SEC. 7 – for allocation for the 2023 SCFF
6870-488, Reappropriation to support 2023 SCFF	\$22.1 million	SB 108 SEC. 223 - for allocation for the 2023 SCFF

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 calculated by formula (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous three years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

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:

- Prior Formula Comparison to SCFF: Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. Data was last updated February 2023 and will no longer be updated.
- Analysis of Counts and Patterns Across the SCFF: 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 June 2024.
- SCFF Resource Estimator: Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated March 2024.

The SCFF Resource Estimator allows users to modify assumptions regarding 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 P2 data and 2024-25 AD data in the coming weeks.

Categorical Programs

A total of 37 programs certified their district allocations at 2024-25 AD totaling over \$2.1 billion. The following exhibits pertaining to 2024-25 AD program allocations can be found on our [website](#):

- Exhibit A, B4 (District Monthly Payments by program)
- Exhibit B4 (Statewide Community College)

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

Contacts

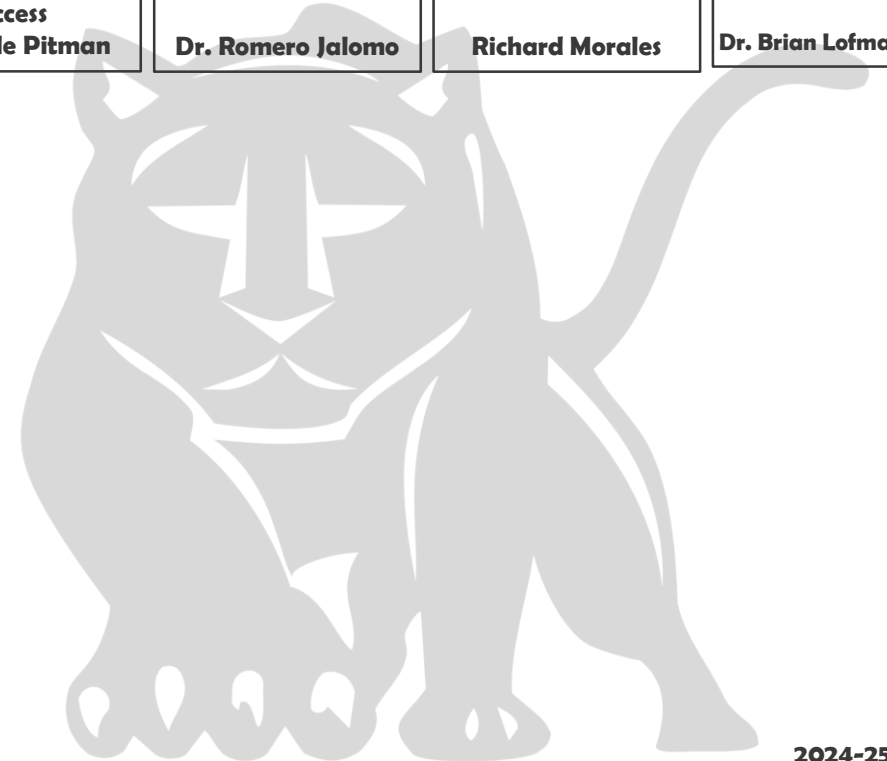
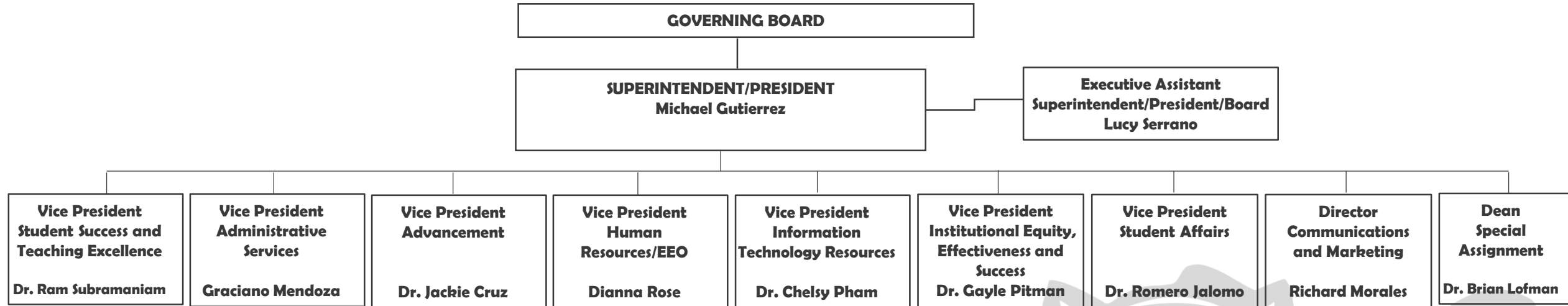
For questions regarding the SCFF please email scff@cccco.edu.

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

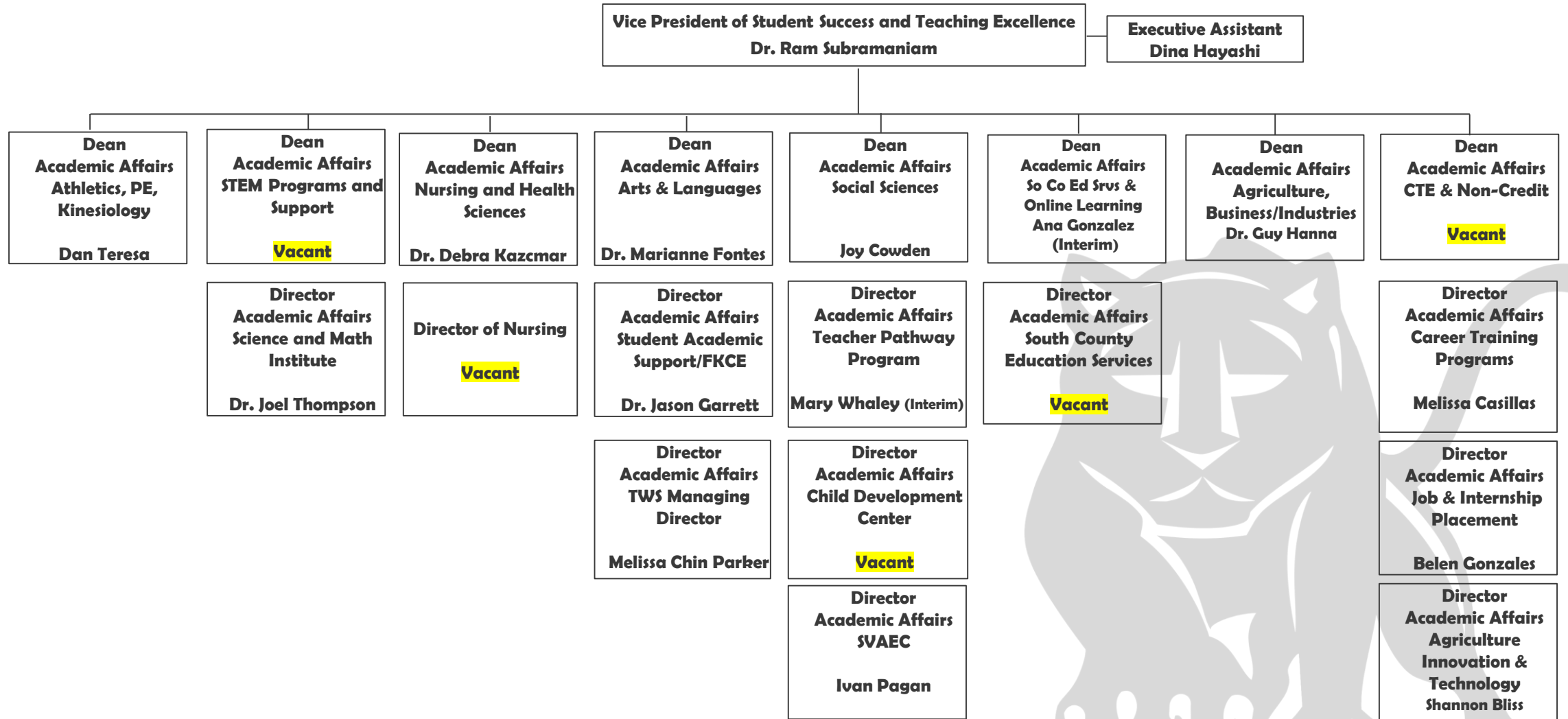
For questions regarding specific programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

APPENDIX D
Organizational Structure

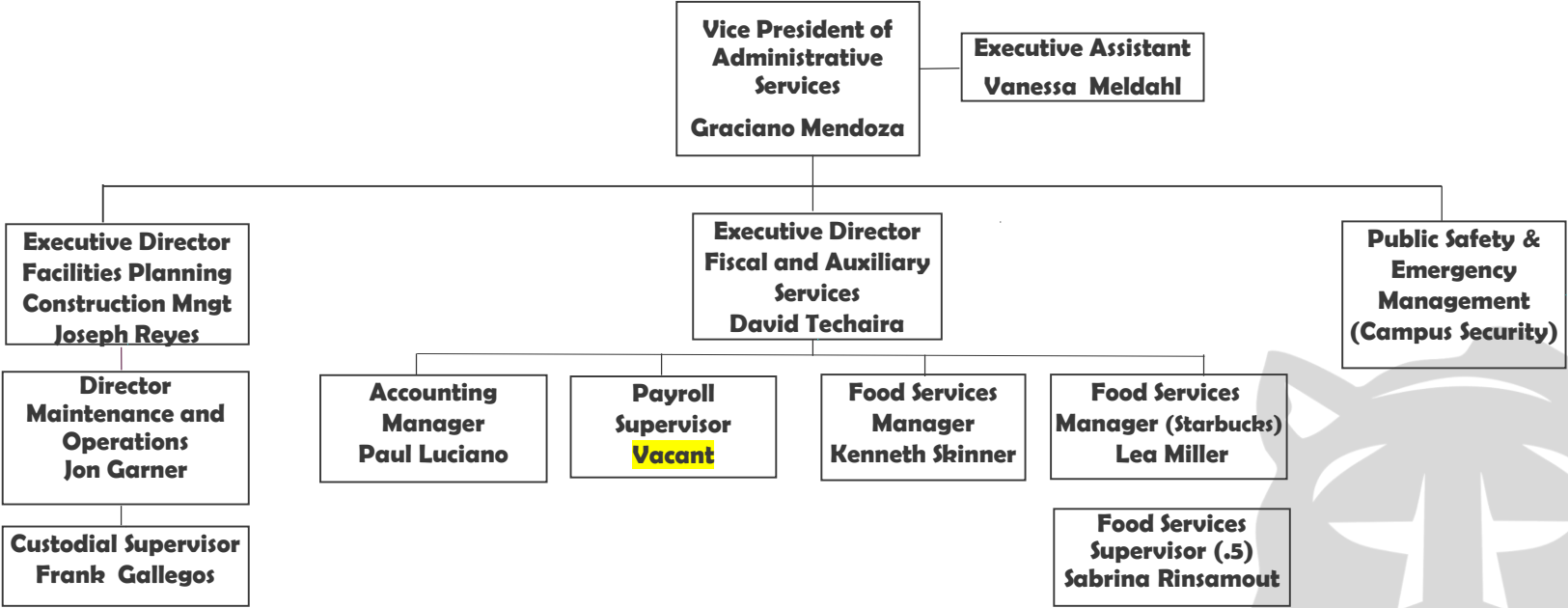
Superintendent/President



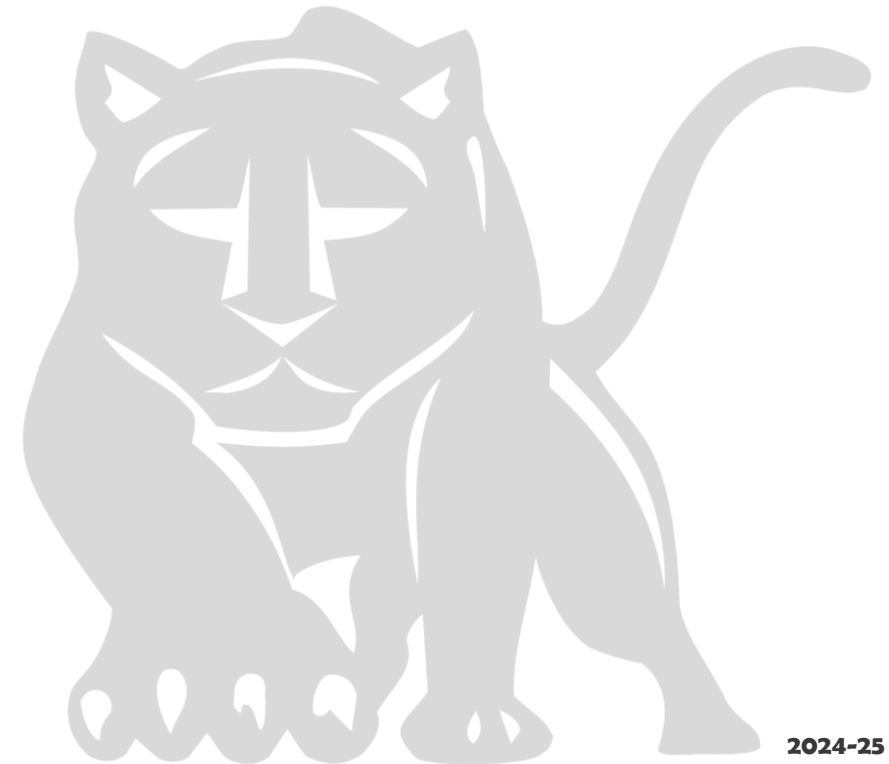
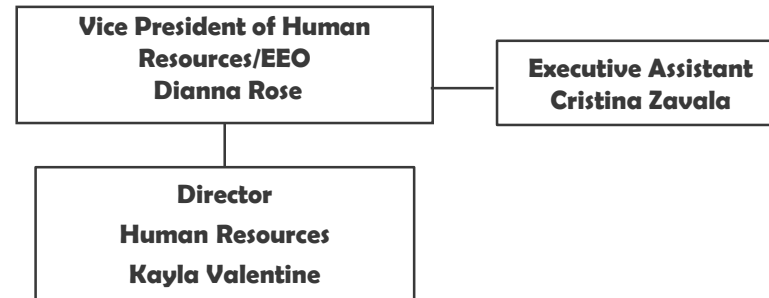
Academic Affairs Division



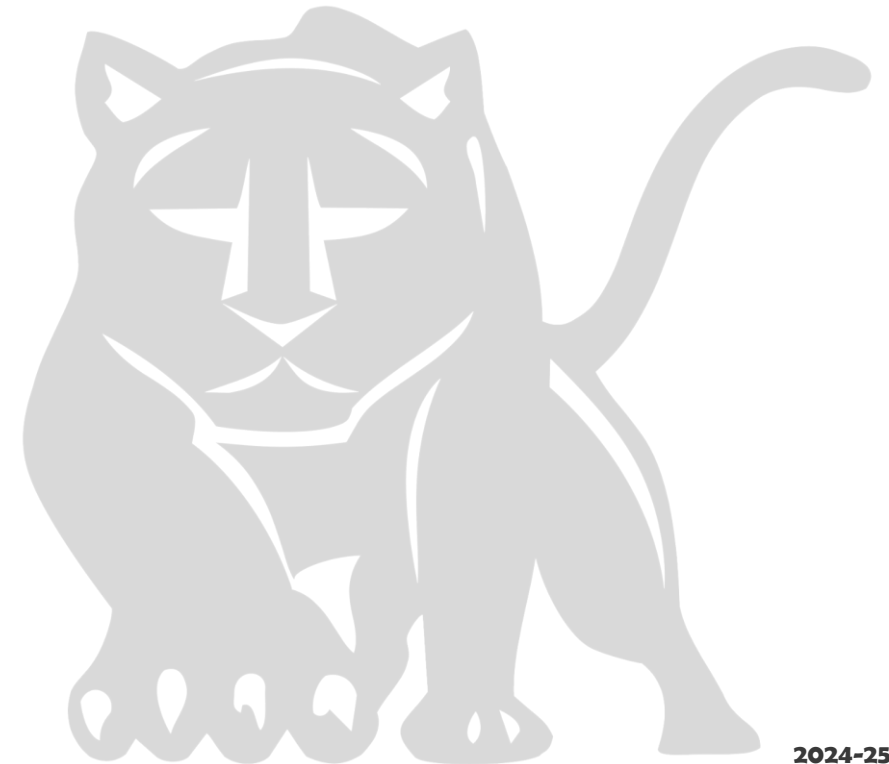
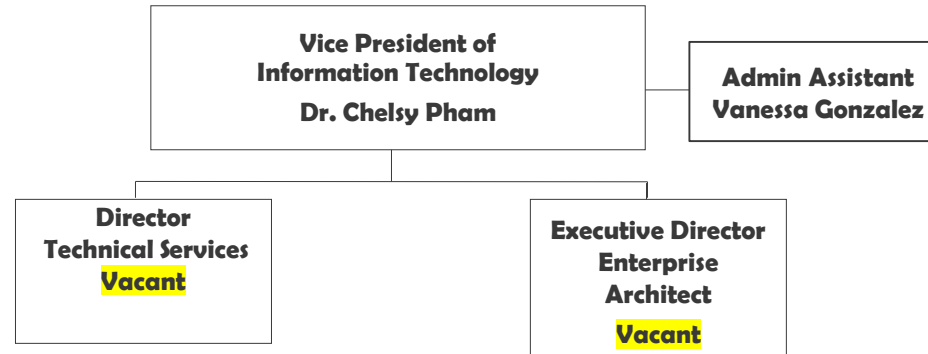
Administrative Services Division



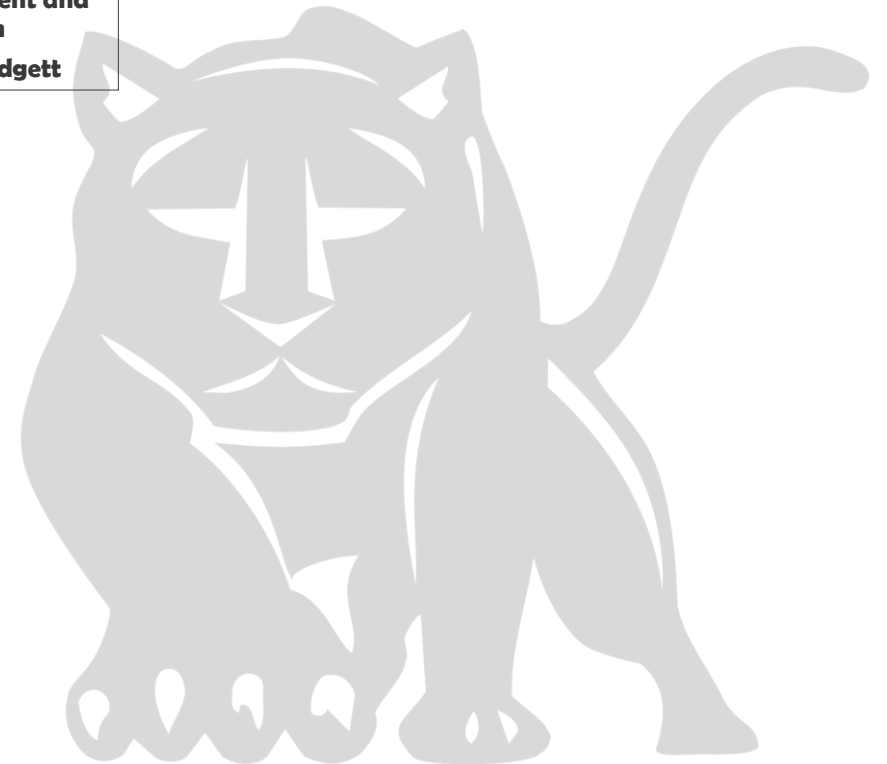
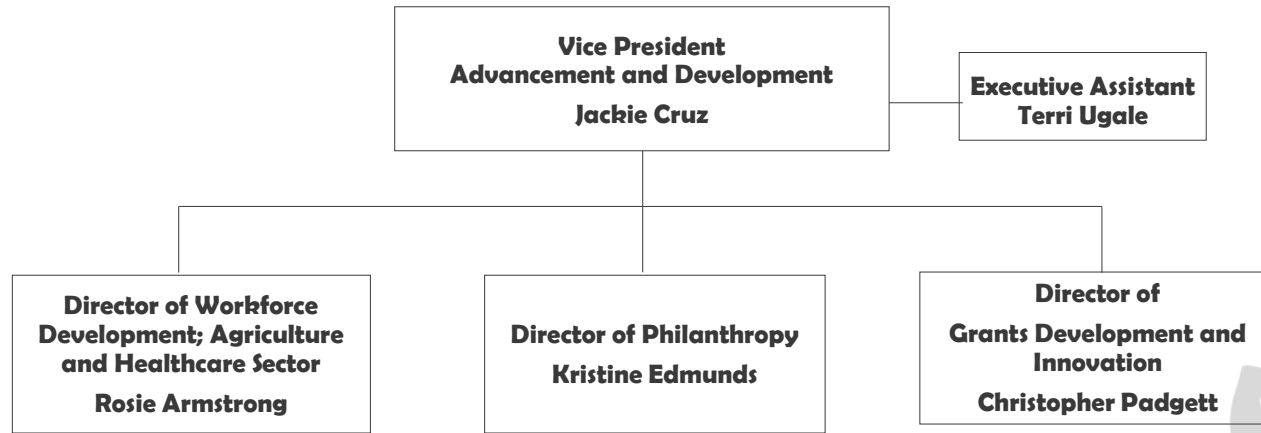
Human Resources and EEO



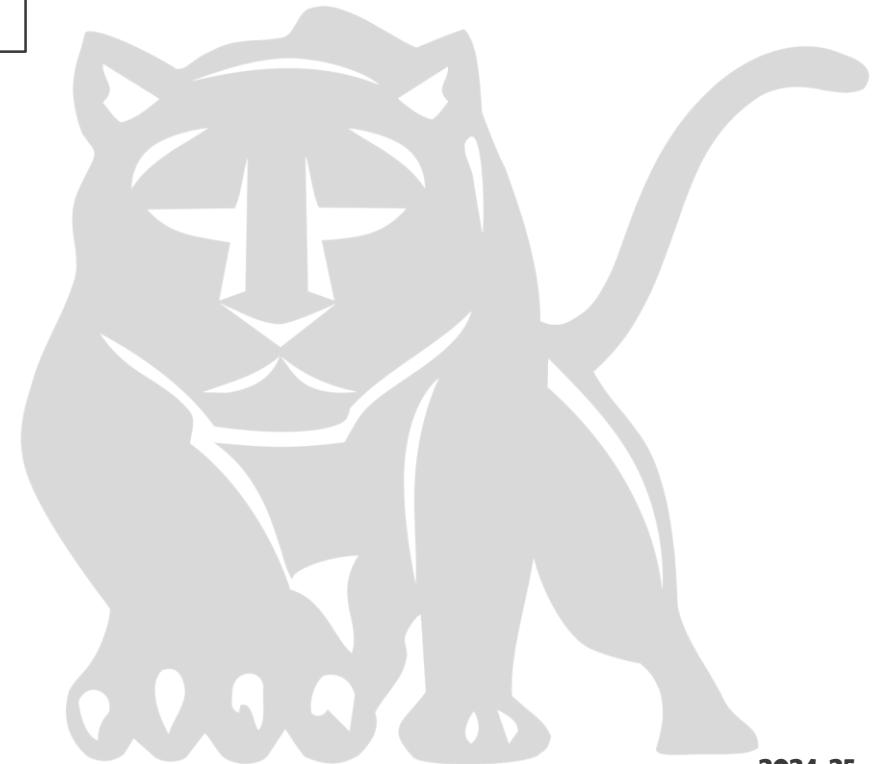
Information Technology Resources



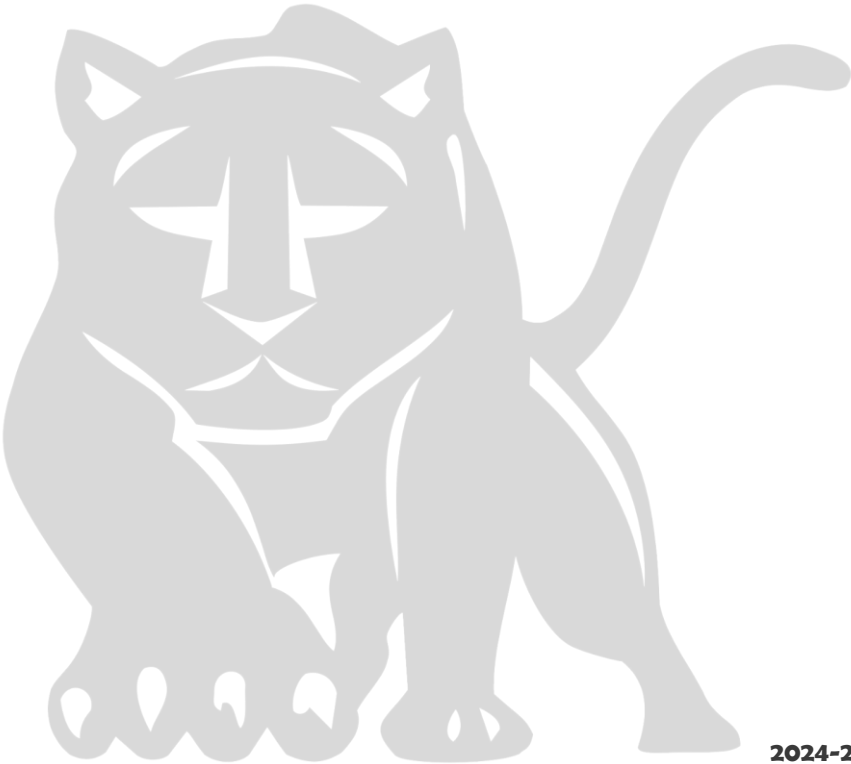
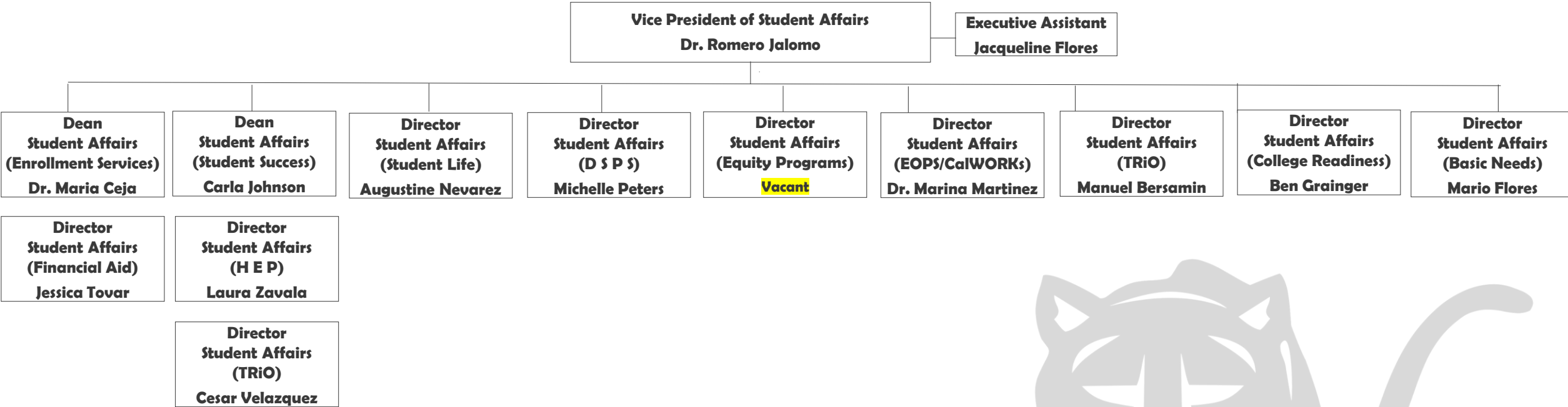
Institutional Advancement



Institutional Equity, Effectiveness, and Success



Student Affairs Division





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