

Adopted Budget

**FISCAL YEAR
2023-24**



MT. HOOD
COMMUNITY COLLEGE

MHCC District Board of Education



MHCC PRESIDENT
Dr. Lisa Skari



BOARD CHAIR AT-LARGE, POSITION 6
Diane Noriega



BOARD VICE CHAIR ZONE 4
Annette Mattson



ZONE 1
Diane McKeel



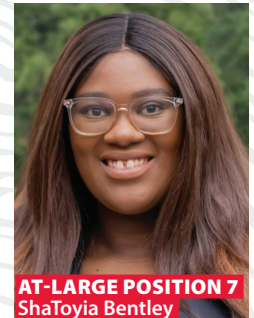
ZONE 2
Marie Teune



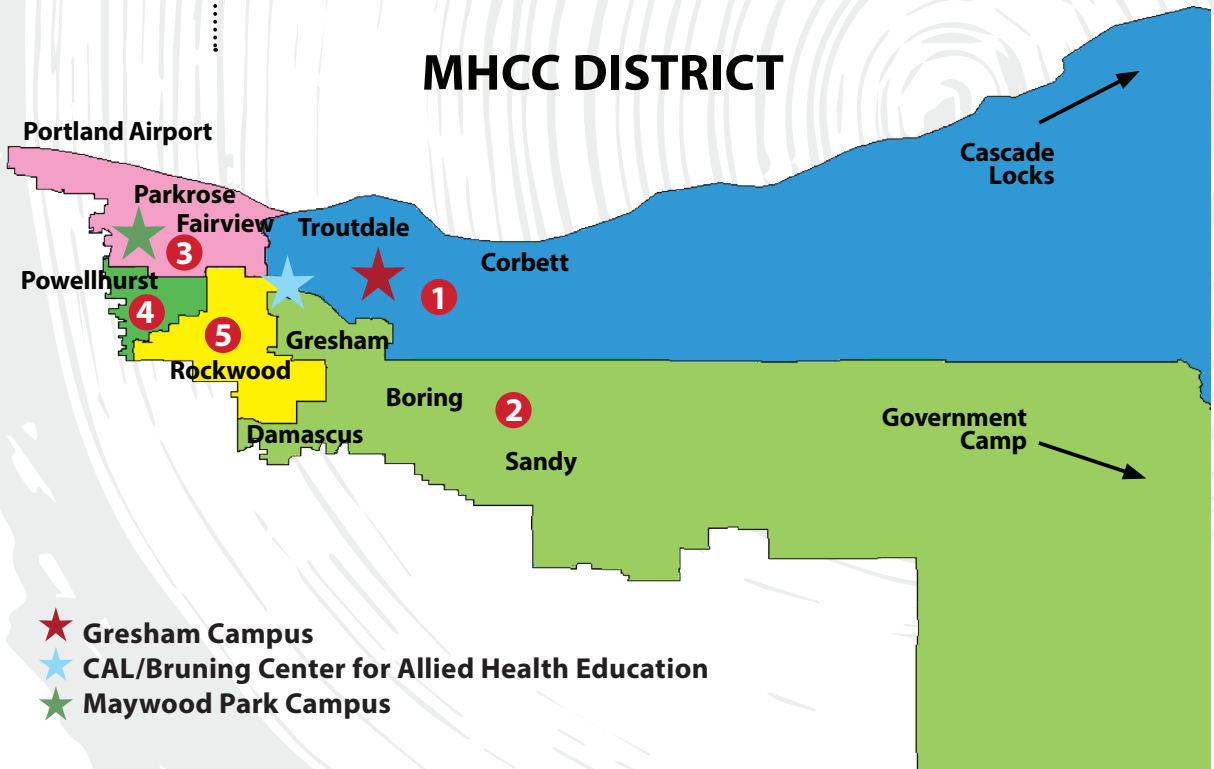
ZONE 3
Andrew Speer



ZONE 5
Kenney Polson



AT-LARGE POSITION 7
ShaToya Bentley





Quick Facts

President: Dr. Lisa Skari

Accreditation:

- › Northwest Commission on Colleges and Universities

Key Dates:

- › Founded: 1966
- › First associate degree awarded: 1968

Student Enrollment (2021-22):

- › Full-time: 13%
- › Part-time: 87%
- › 18,485 (unduplicated head count)

Degrees Awarded (2021-22):

- › Career/technical degrees: 1,040
- › Transfer degrees: 422
- › Certificates: 490

Tuition:

- › \$122 per credit

Foundation Awards and Scholarships (2021-22):

- › \$669,000

Employees (Fall 2021):

- › Full-time: **601**
- › Part-time: **415**

MHCC General Fund Budget (2022-23):

- › \$88.3 million

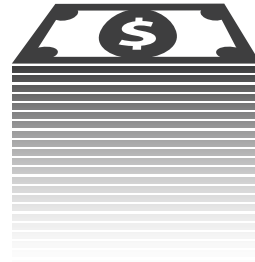
MHCC's Focus

- › Student Success
- › Providing cutting edge career paths
- › Connecting with our community
- › Creating a campus of inclusion and equity
- › Committing to sustainable practices

MHCC.EDU

Mt. Hood Community College has a more than

\$549 Million Positive Economic Impact



in East County, every year –the equivalent of

7,270 Jobs

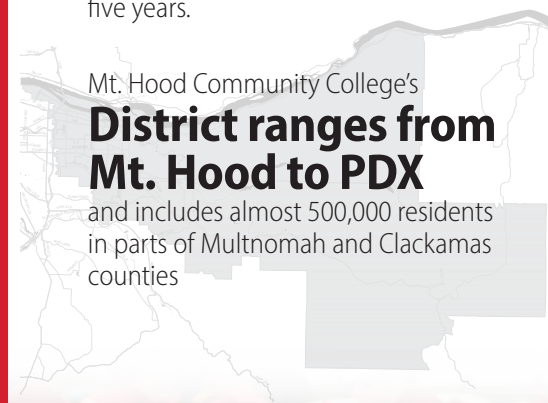
Mt. Hood Community College was ranked as the **top community college** in Oregon **for salary potential** by [payscale.com](https://www.payscale.com)

More than One Million Students

have taken classes at Mt. Hood Community College – with an average of almost **23,502 annually** during the past five years.

Mt. Hood Community College's **District ranges from Mt. Hood to PDX**

and includes almost 500,000 residents in parts of Multnomah and Clackamas counties



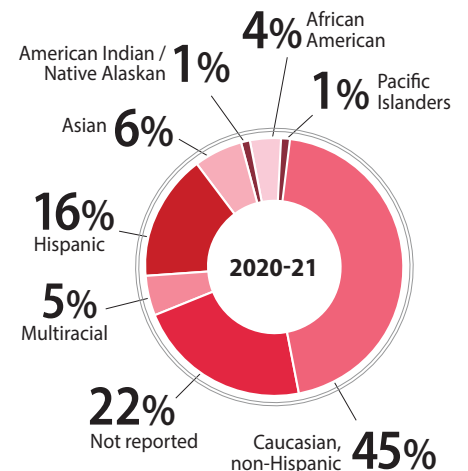
Mt. Hood Community College has **Increased its Completion Rates**

Every year, for five straight years, meaning:

- › Students are completing their educational goals faster
- › Transitioning to their next steps
- › **Saving thousands in tuition costs**



Student Diversity



Mt. Hood Community College **Serves 15X More Students Each Term** than it did when it opened.



Economic Value of Mt. Hood Community College*

Mt. Hood Community College (MHCC) creates a significant positive impact on the business community and generates a return on investment to its major stakeholder groups – students, society, and taxpayers. Using a two-pronged approach that involves an economic impact analysis and an investment analysis, this study calculates the benefits to each of these groups.

Income Created by MHCC in 2018-19 *(added income)*

**\$549 Million
Total Impact**

For Every \$1 Spent by ...

| | |
|------------------|--|
| STUDENTS | \$3.70 Gained in lifetime earnings |
| TAXPAYERS | \$2.50 Gained in added tax revenue and public sector savings |
| SOCIETY | \$6.70 Gained in added income and social savings |

Impact on MHCC District

During the analysis year, MHCC, its students, and alumni added \$549 million in income to the MHCC Service District economy, approximately equal to 4.1% of the Gross Regional Product. Overall, the added income created by MHCC and its students supported **7,270 jobs equivalents**.

Student Perspective

In return for the monies and time invested in the college, students will receive a present value of \$296.6 million in increased earnings over their working lives. This translates to a return of \$3.70 in higher future income for every \$1 that students invest in their education. The average annual return for students is 17.0%.

Social Perspective

Society as a whole in Oregon will receive a present value of \$1.3 billion in added state income over the course of the students' working lives. Society will also benefit from social savings related to reduced crime, lower unemployment, and increased health and well-being across the state. For every dollar that society spent on MHCC educations during the analysis year, society will receive a cumulative value of \$3.70 in benefits.

Taxpayer Perspective

In FY 2018-19, state and local taxpayers in Oregon paid \$40.7 million to support the operations of MHCC. The net present value of the added tax revenue stemming from the students' higher lifetime incomes and the increased output of businesses amounts to \$93.9 million in benefits to taxpayers. Savings to the public sector add another \$8.9 million in benefits.

Dividing benefits to taxpayers by the associated costs yields a 2.5 benefit-cost ratio, i.e., every \$1 in costs returns \$2.50 in benefits. The average annual return on investment for taxpayers is 8.2%.

* Based on an economic impact study prepared by EMSI, an independent research company.



The People of the Mt. Hood Community College District

Board of Education



Executive President
Dr. Lisa Skari



Vice President
Finance &
Administration
Jennifer
DeMent



Vice President
Student
Development
Dr. John
Hamblin



Vice
President
Instruction
Dr. Alfred
McQuarters



Vice
President
College
Advancement
(Executive
Director,
Foundation)
Al Sigala



Assoc. Vice
President
Assessment
&
Institutional
Effectiveness
Sergey
Shepelov



Assoc. Vice
President
Diversity,
Equity
& Inclusion
Traci
Simmons



Assoc. VP Human Resources
Terry Rogers



Assoc. VP Facilities, Risk
Management & Public Safety
Charles George



Assoc. VP Information
Technology
Linda Vigesaa

Assoc. VP Finance &
Auxiliary Services
Vacant



Assoc. VP Marketing &
Communications
Megan Nugent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Hood Community College
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

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President's Budget Message

President’s Budget Message to the Mt. Hood Community College (MHCC) District Board of Education Budget Committee, Wednesday, April 05, 2023.

As we look ahead to the upcoming academic year, I am pleased to present the budget proposal for our community college. This budget is designed to support the strategic plan goals that we have developed and to ensure we are being responsible stewards of Mt. Hood Community College’s fiscal future.

The Fiscal Year 2023-24 Proposed Budget Summary

The general fund comprises 41% of the district’s \$208 million budget. This budget message will primarily focus on the General Fund and the initiatives across the campus to deliver on the board’s priorities and the college’s strategic vision and goals.

**Proposed Budget Summary
by Fund**

| Actual | | Fund Title | Budget | | Difference | |
|-----------------------|-----------------------|---|-----------------------|-----------------------|---------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Proposed 2023-24 | \$ | % |
| \$ 82,983,742 | \$ 89,708,730 | General Fund - (01) | \$ 88,284,908 | \$ 85,927,607 | \$ (2,357,301) | -2.7% |
| 7,696,697 | 68,565,225 | Pension Bond Debt Service Fund - (03) | 9,243,317 | 9,597,753 | 354,436 | 3.8% |
| 1,255,529 | 1,350,352 | Physical Plant Maintenance Fund - (06) | 4,950,000 | 1,747,500 | (3,202,500) | -64.7% |
| 1,827,485 | 2,194,014 | Technology Projects Fund - (07) | 2,233,592 | 2,209,133 | (24,459) | -1.1% |
| 18,587,777 | 21,905,011 | Student Aid & Scholarship Fund - (10) | 37,483,990 | 37,283,990 | (200,000) | -0.5% |
| 36,182,544 | 42,600,996 | Federal, State & Special Projects Fund - (16) | 58,460,000 | 67,460,000 | 9,000,000 | 15.4% |
| 2,075,184 | 926,465 | Bookstore Fund - (40) | 950,000 | - | (950,000) | -100.0% |
| 922,306 | 1,328,570 | Aquatic Center Fund - (42) | 1,581,292 | 1,793,292 | 212,000 | 13.4% |
| 49,513 | 55,878 | Clubs Fund - (50) | 170,000 | 170,000 | - | - |
| 714,741 | 840,562 | Trusts Fund - (51) | 509,096 | 509,096 | - | - |
| 1,427,407 | 1,801,164 | Associated Student Government Fund - (52) | 1,557,701 | 1,364,805 | (192,896) | -12.4% |
| \$ 153,722,925 | \$ 231,276,967 | Total All Funds | \$ 205,423,896 | \$ 208,063,176 | \$ 2,639,280 | 1.3% |

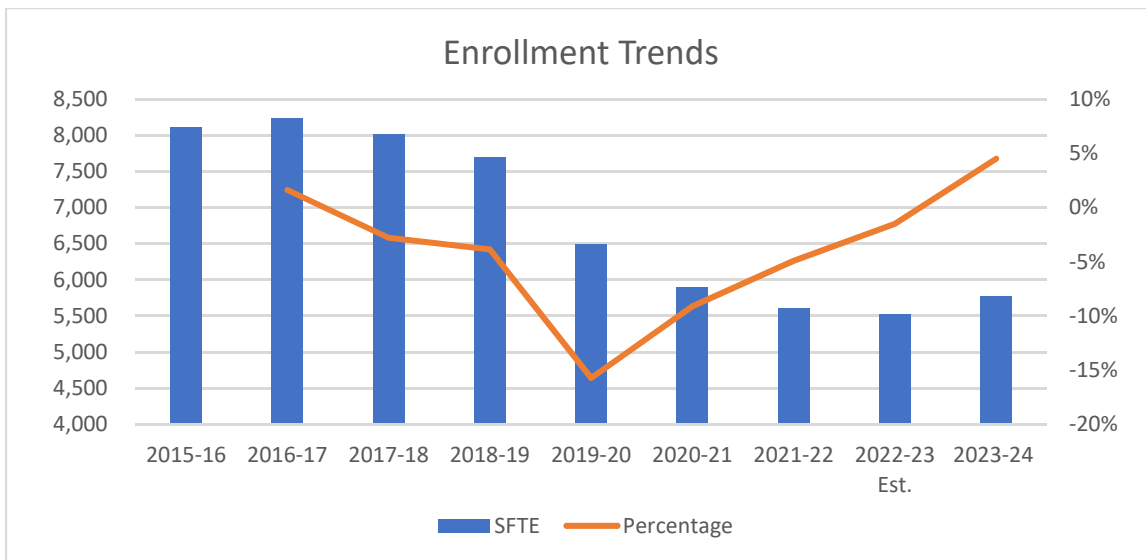
State Economic Forecast and the Community College Support Fund

Despite the economic uncertainty Oregon faced emerging from the COVID-19 pandemic, forecasts are now predicting a soft landing rather than a recession. Inflation continues to slow, and corporate and personal tax collections remain strong. Oregon is looking at a projected record kicker for the 2021-2023 biennium.

The 2023 – 2024 proposed budget conservatively projects the Community College Support Fund (CCSF) at the Governor’s Requested Budget level of \$743.8 million, a 6.4% increase over the current funding level.

Student Enrollment and General Fund Structural Financial Imbalance

Enrollment has stabilized in the current year, estimated at a 2.8% increase rather than the 5% decline built into the budget. However, the gains are attributed to non-tuition-generating enrollment, resulting in relatively flat tuition revenue. The current year’s budget began investing in the Strategic Enrollment Management Plan, and these investments will continue into next year. Based on the current year’s success and additional measures the college plans to implement next year, enrollment is forecasted to increase by 4.5% for 2023 – 2024. While still below pre-pandemic levels, this budgeted increase represents the stabilization of enrollment and the resources associated with it.



While the budgeted reversal of enrollment declines sets the college on a more sustainable path, an operational deficit still exists. Operational deficits occur when expenditures exceed resources for the period, meaning the college is spending its reserves. High inflation continues to drive expenses up, while enrollment-based tuition and state support revenue have reduced resources. The proposed budget includes only a 2% tuition increase, recognizing the pressure inflation has put on students’ budgets too.

Strategic Plan Goal Achievement

In July 2022, the Board of Education approved a new strategic plan for the college. The 2023 – 2024 budget is the first formal opportunity to allocate resources toward achieving the goals outlined in the plan. Resources are allocated to the following initiatives.

Goal A, Improve Teaching and Learning Practices and Processes to Support Learning and Success for All Students

Provide the college a way to assess students online using services and software that help ensure proper identity and test integrity. This software will keep the college in compliance with accreditation standards and maximize testing services resources.

Goal B, Educational Programs and Support Services Provide the Full Range of Educational and Support Programs and Services Needed to Allow Students to Meet their Educational, Career, and Personal Goals

Continue supporting strategies outlined in the Strategic Enrollment Plan (SEP) to proactively engage prospective and current students with financial literacy efforts aimed at helping students to 1) effectively plan financially for their educational goals; 2) understand how, when, and where to apply for financial aid and pay for college; and 3) prepare for post-college financial responsibilities. Initiatives include financial aid workshops in the Hub and staffing dedicated to student financial literacy and outreach.

Invest in student employment by creating an Earning by Learning (EBL) program, as listed in the Strategic Enrollment Management action plan for student employment. The overarching strategy in building an EBL program is to democratize access for all students to EBL opportunities, including an emphasis within this position to identify and deliver career development resources and employment connections that honor our students' diverse and intersectional identities.

Allocate dedicated funds for end-of-term balance reductions to encourage students to continue their education. The pilot of this program, funded through reallocated tuition waiver savings, cost \$107,000 overall and generated more than \$340,000 in revenue.

Goal C, Organizational Structure, Systems, and Processes, Align the College's Organizational Structure, Systems, and Processes to Reflect the Diversity of the Communities We Serve

Subsidize and reallocate existing funds to create a full-time Title IX position to support the college's administration of Title IX. This position will more effectively meet college compliance requirements and build organizational capacity concerning training, facilitation, response, and coordination of activities regarding Title IX concerns. The benefit to racialized, marginalized, and minoritized individuals would be measurable and result in high quality engagement and response of situations that rise to the threshold of Title IX and/or the college's policies of non-discrimination and harassment.

Stabilize funding for student basic needs as start-up grant funding goes away and increasing educational access issues for students in our district. For students to see college as a possibility and enroll, they need access to technology, transportation, and housing. In an increasingly

economically stressed community, students need emergency and safety net services so that they can stabilize and focus on finishing their college experience.

Make professional conflict resolution services available to employees experiencing workplace conflict and offer conflict resolution training for leaders, faculty, and staff.

- Students – Workplace culture impacts the student experience. The ability of employees to address disputes informally contributes to a positive and peaceful climate that values differences.
- Employees - The ability of employees to address disputes informally contributes to a positive and peaceful climate that values difference and results in greater productivity and engagement.
- Community – Workplace culture impacts the college’s reputation in the community. A positive workplace climate makes the college a more desirable place to work and support.

In addition, the proposed budget funds Trauma Informed Care (TIC) training for leaders, faculty, and staff and consultation to support application and implementation for specific units of targeted groups. Recognizing most people have endured some trauma, TIC training positively impacts climate and culture by bringing about awareness, teaching trauma-informed principles, and facilitating a response that identifies changes to culture, routines and processes that may be triggering. This response results in the implementation of trauma-informed holistic approach.

Resources are allocated to the human resources department to focus on moving to an electronic filing system, resulting in sustainable space and financial savings, with greater security and accessibility. The budget allocates additional resources to support final in-person interviews for job candidates. While this proposal benefits all candidates selected for final interviews, it advantages those who may not have the financial resources to travel from elsewhere for an interview. On-campus interviews offer greater opportunities to engage with candidates and familiarize them with MHCC and its culture. This proposal supports a more rigorous recruitment process to identify the strongest candidates. While it is expensive and more time-consuming, it supports greater engagement, and a commitment on the part of the college to spend the time necessary to consider candidates fully.

Goal D, Facilities and Technology, Provide Facilities and Technology Platforms to Serve the Needs of All Students

In line with the Strategic Enrollment Management plan, the proposed budget funds updates to online orientation materials and stakeholder engagement events to determine opportunities for required checkpoints in the admissions process. Refined, data-informed onboarding cohorts will focus on students who have not been as successful in persisting at MHCC in the past and will deliver additional support and resources to help these students.

The college began several long-overdue capital construction investments and deferred maintenance projects in the current budget cycle. These projects will continue through the 2023 – 2024 budget year. In addition, expanded funding for website improvements, including accessibility translation and search engine optimization; expanded cyber security program; improved maintenance for the gym floor; and continued capital construction, maintenance and equipment, are included in the budget.

Goal E, Coordinate Community Connections Increase Our Visibility and Strengthen the Connection Between the College and Our Local and Regional Community Partners

This proposed budget creates a new affiliation with plumbers and sprinkler fitters apprenticeship training centers. It expands data entry staffing as demographic data becomes essential to the new reimbursement formula. Additional staff will increase Associates of Applied Science degree completions for apprentices and journey-level workers, provide support for curriculum alignment, expand partnerships, and manage registrations and demographic data collection.

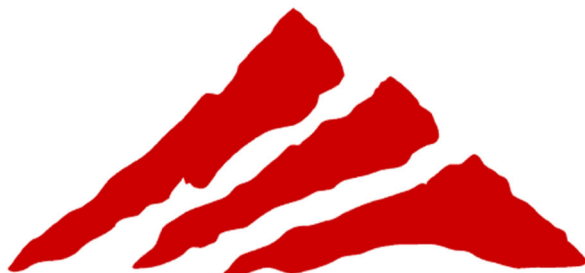
Investments are also included to increase services to our dual credit students and community partners, which will directly increase revenue into the college, improve student services, deepen partnerships, improve marketing and outreach, and increase articulation agreements.

We are proud of the work we have done to develop this budget proposal, and we believe that it reflects our commitment to providing the highest quality education and opportunities to our students and community. We look forward to continuing to work together to make our community college the best it can be, and we thank you for your support.

Thank you,



Dr. Lisa Skari



MT. HOOD

COMMUNITY COLLEGE

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General Overview

District Profile

The Mt. Hood Community College district encompasses about 950 square miles with a population of more than 300,000. The district boundaries extend as far east as the lofty peak of Mt. Hood and to the Wasco County line, south into Clackamas County, including the communities of Boring and Damascus, and west into the city limits of Portland. The Columbia River from 33rd Street to Cascade Locks is the northern boundary. Within this area are the high school districts of Corbett, David Douglas, Gresham-Barlow, Parkrose, Reynolds, Centennial, and the Oregon Trail District.

Our History and Campus Profile

Mt. Hood Community College opened in 1966 and now enrolls nearly 19,000 students yearly. It offers classes at the Gresham Campus, the Maywood Park Center, the Bruning Center for Allied Health Education, and public schools within the district. MHCC offers 120 associate degrees, certificate programs, and transfer options.

The main revenue sources are local property tax revenue, state support funds, and student tuition. District citizens elect board members to four-year terms, and members serve without pay. Presidents of the College have included Earl Klapstein, R. Stephen Nicholson, Paul E. Kreider, Joel Vela, Robert Silverman, John "Ski" Sygielski, Michael Hay, and Debra Derr. The current president is Dr. Lisa Skari.

The community surrounding MHCC has grown in the last few years and continues to demonstrate growth. The community is diverse, and MHCC's student body mirrors this diversity. The college is committed to remaining accessible to an ever-increasing population with diverse needs.

Whether students are interested in pursuing a professional-technical degree, transferring to a four-year institution, or taking personal enrichment courses, MHCC is the place for community members to accomplish their goals and fulfill their dreams.

Every year, colleges and universities like MHCC must submit data about our college and our students to the federal Department of Education. The department posts this information on the website [College Navigator](#), where students can search for colleges and compare the information. MHCC is now also required by the federal government, under the Higher Education Opportunity Act of 2008, to provide all students and prospective students with specific information about our college, including the diversity information, retention, and graduate rates on this page.

The Northwest Commission on Colleges and Universities accredits MHCC.

Equity and Inclusion

Equity at MHCC is a two-pronged concept. It seeks to provide what each individual within our community needs; and simultaneously seeks to create equity systems to promote fairness and justice. This concept requires us to imagine a future where all people across the spectrum of difference can

succeed at Mt. Hood Community College. The college commits to work to ensure the realization of this future vision continually. It aligns systems, policies, practices, and resource allocations with the strategic intent to advance equity. The college actively:

- Welcomes, values, and promotes all aspects of diversity among students, employees, and our community
- Cultivates a respectful, inclusive, and accessible learning and working environment
- Develops the capacity to understand issues of difference, power, and social justice
- Foster educational, personal, and professional development, resulting in increased effectiveness within diverse contexts.

In 2021, MHCC implemented an [equity lens tool](#) as an initial launch of its Equity Centered Goals framework. Why does the college need an equity lens?

- To ensure it keeps race and intersectionality at the center of considerations for our organizational decision-making, policies, practices, and procedures.
- To ensure it effectively and persistently challenges the dominant ideology and status quo of White supremacy.
- To establish an institutional commitment to social justice and do no further harm to historically and contemporaneously marginalized humans and groups
- To center the experiences of students and their communities in service to becoming a more diverse, equitable, and inclusive organization
- To use data and diverse perspectives as part of the organizational transformation

Public Safety

The federal Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) requires colleges and universities, both public and private, participating in federal student aid programs to disclose campus safety information and impose certain basic requirements for handling incidents of sexual violence and emergencies. The college discloses crime statistics and summaries of security policies once a year in an Annual Security Report (ASR), and information about specific crimes and emergencies is made publicly available continuously throughout the year.

The public can view the report online at [Annual Security Report](#) or obtain a free paper copy of this report by contacting the Public Safety Department in room AC2330 at 26000 S.E. Stark Street, Gresham, Oregon, 97030, or by calling (503)-491-7310.

Accreditation

Mt. Hood Community College (MHCC) is accredited by the Northwest Commission on Colleges and Universities (NWCCU).

Accreditation of an institution of higher education by the NWCCU indicates that it meets or exceeds the criteria for evaluating institutional quality through peer review. An accredited college or university has available the necessary resources to achieve its stated purposes through appropriate educational programs, is substantially doing so, and gives reasonable evidence that it will continue to do so in the foreseeable future. The accreditation process also addresses institutional integrity.

Accreditation by the NWCCU is not partial but applies to the entire institution. As such, it is not a guarantee of every course or program offered or the competence of individual graduates. Rather, it provides reasonable assurance about the quality of opportunities available to the institution's students.

The NWCCU is an independent, nonprofit membership organization recognized by the U.S. Department of Education and the Council for Higher Education Accreditation.

Mt. Hood Community College has continuously maintained its accreditation with NWCCU since 1972. Accreditation through NWCCU means that the MHCC district meets or exceeds the commission's established educational quality and effectiveness standards. MHCC currently works on addressing two recommendations. The recommendation for improvement of student learning outcome assessment (Standard 1.C.5 and 1.C.6) was found to be substantially in compliance but in need of improvement. Standard 2.H.1. was also found substantially in compliance but in need of improvement. It comes with a recommendation to improve procedures for assessing the adequacy of library collections. The next visit to reaffirm accreditation will be in Fall 2023.

Inquiries regarding MHCC's accredited status by the Northwest Commission on Colleges and Universities should be directed to the President's Office or the Accreditation Liaison Officer at [503-491-7411](tel:503-491-7411).

Individuals may also contact:

Northwest Commission on Colleges and Universities

8060 165th Avenue N.E., Suite 100

Redmond, WA 98052

[425-558-4224](tel:425-558-4224)

www.nwccu.org

In addition, these career technical programs are accredited or approved by the following associations:

- Automotive: National Automotive Technician Education Foundation
- Dental Hygiene: Commission on Dental Accreditation, American Dental Association

- Emergency Medical Technician: Oregon Department of Education
- Funeral Service Education: American Board of Funeral Service Education
- Natural Resources Technology - Forest Resources: Society of American Foresters.
- Nursing: Oregon State Board of Nursing
- Nursing Assistant: Oregon State Board of Nursing
- Physical Therapy Assistant: Commission on Accreditation in Physical Therapy Education
- Surgical Technology: Accreditation Review Committee on Education in Surgical Technology
- Respiratory Care: Commission on Accreditation for Respiratory Care
- Welding: American Welding Society

Strategic Planning and Performance

Overview

In July 2022, Mt. Hood Community College adopted a new strategic plan after a robust community engagement process, soliciting feedback from students, employees, community members, partners, and stakeholders. Out of these engagement efforts



and larger Strategic Plan processes, a clear vision, mission, and values have been developed to anchor and propel the college through the next five years. This Strategic Plan update specifically deals with the challenges experienced by the college, region, and country over the past few years. The Community College and region have dealt with the ongoing effects of the COVID-19 pandemic and changing demographics and new leadership. This Strategic Plan pays special attention to identifying the needs of the changing student body and district demographics, addressing industry trends, and supporting employees to continue and increase the rate of student success and close the opportunity gap for all.

Framework

Mission

With a commitment to being inclusive, Mt. Hood Community College offers a full range of education and training in a supportive environment to advance personal and professional growth. We are a community hub for cultural, economic, recreational, and intellectual enrichment.

Vision

Mt. Hood Community College is valued as a cornerstone of the community for affordability, equitable student success, innovation, and financial stewardship.

Goals

- Goal A** - Improve teaching and learning practices and processes to support learning and success for all students.
- Goal B** - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals
- Goal C** - Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve
- Goal D** - Provide facilities and technology platforms to serve the needs of all students
- Goal E** - Increase our visibility and strengthen the connection between the college and our local and regional community partners

Core Values

- Accessibility** - We seek to minimize barriers
- Equity** - We value fairness and impartiality
- Innovation** - We believe in continuous improvement
- Learning** - We foster an environment to support student success
- Quality** - We aspire to excellence in all our programs and services
- Support** - We seek to create an encouraging environment



Equity Statement

At Mt. Hood Community College, we hold ourselves accountable to align our systems, policies, practices, and resource allocations to strategically and purposefully advance equity. We recognize the harm done to historically excluded people. We work towards a future where all people across the spectrum of difference thrive at Mt. Hood Community College. We seek to provide every person within our community the tools to be successful. We actively design equitable systems to promote fairness and justice.

Mt. Hood Community College prioritizes equity and acknowledges the importance of the ongoing and intentional work to interrupt oppression and remove barriers that perpetuate inequity. We strive to become an organization that demonstrates equity in concept, practice, and outcomes, where all people are valued and feel a sense of belonging.

A complete copy of the [2022 Mt. Hood Community College Strategic Plan](#) and related [Environmental Scan](#) is available on the college’s website.

Key Performance Indicators

The college adopted four sets of indicators to measure the impact and effectiveness of the completed work toward achieved set goals.

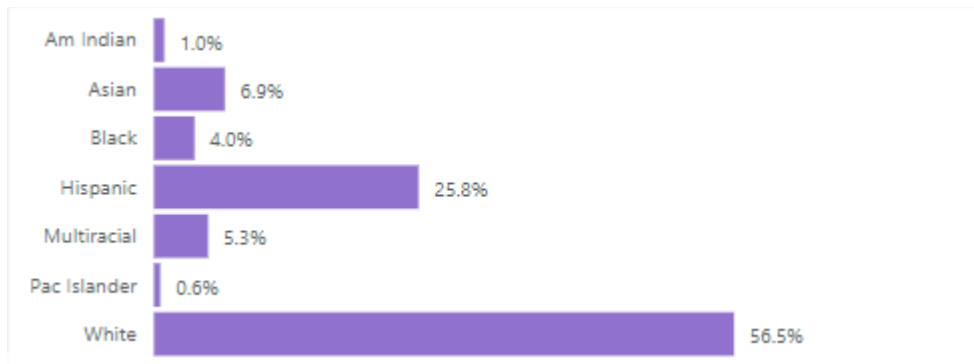
The first set of indicators is about student success. Student Completion indicator measures the completion rate six years after enrollment. Fall to Fall Retention measures the retention of students enrolled for the first time. The numbers are adjusted for students who transferred and continued their education elsewhere. The credit accumulation rate shows a proportion of students progressing toward credential completion who earned 23 credits or more in their first year. Earning enough credits in the first year of study has shown in national studies a strong correlation with student completion overall. All numbers are disaggregated by race, gender, age group, economic status (Pell recipients), full or part-time status at enrollment, and college readiness (initial placement in math and writing at admission). Numbers are updated annually and published on the publicly available website at <https://air.mhcc.edu/success/>.



The set of diversity indicators is made up of two measures for employee and student diversity. The indicators measure the percentage of employees of color and students of color. The goal is to ensure that the college reflects the diversity of the district it serves in both cases. Those numbers and district diversity numbers are also published annually at <https://air.mhcc.edu/dei>.

General Overview

Student Diversity, Fall Term 2022:



Employee Diversity, Fall Term 2022:

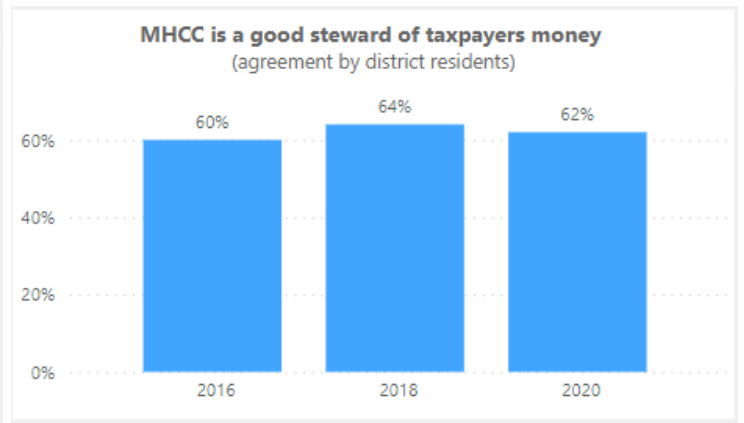
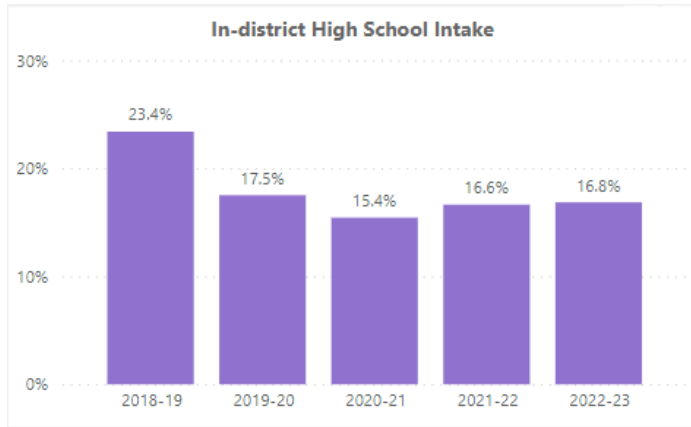


Student learning is measured as a percentage of student work that meets expected institutional core outcomes among students who have completed at least 70 credits. Students are expected to master core outcomes by the time they complete their degrees (which is usually about 90 credits for an associate degree). The results are also disaggregated by race, gender, age group, economic status, full or part-time status at enrollment, and college readiness. They are updated annually and publicly available at <https://air.mhcc.edu/co>.



The last set of indicators is about college engagement with the community. It includes two indicators. The first is the percentage of in-district high school graduates transitioning to MHCC. The college would like to be the first choice for local graduates. The second is a more general perception of

community. It's measured by a survey question as a percentage of community members who believe that MHCC is a good investment for the community. The results are also available at <https://air.mhcc.edu/community>.



Strategic Plan Status

Each goal has a number of related objectives or strategies to move the college toward goal attainment. As departments complete their annual unit planning and budget allocation process, they create tactics or strategies to support the objective. Current strategies are included in the Service Area section, beginning on page 34. Objectives and strategies are available at <https://air.mhcc.edu/sp/>.

Financial Policies

In fiscal years 2022 and 2023, the college underwent a review process for all of its policies and regulations. Financial policies support the college in managing fiscal resources, ensuring fiscal stability, and supporting its educational mission. By providing guidelines for resource allocation, financial stability, cost control, compliance, financial aid, and long-term planning, these policies contribute to the institution's success in providing quality education and fulfilling its broader educational goals.

Delegation of Authority, Business and Fiscal Affairs: The Board of Education delegates to the president the authority to supervise the general business procedures of Mt. Hood Community College to assure the proper administration of property and contracts; the budget, audit, and accounting of funds; debt administration; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations. The president shall make appropriate, periodic reports to the Board of Education and shall keep the Board of Education fully advised regarding the college's financial status.

Fiscal Management: The President shall establish administrative regulations to assure that the college's fiscal management is in accordance with federal, state, and local laws and regulations that ensure:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board of Education and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- Responsibility and accountability for fiscal management are clearly delineated.

The president will present a quarterly report showing the financial and budgetary conditions of the college to the Board of Education.

Financial Audits: There shall be an annual independent audit of all the college's funds, books, and accounts. The president shall ensure that an annual independent audit is completed consistent with Oregon Municipal Audit Law requirements. The president shall recommend a certified public accountancy firm to the Board of Education to contract for the annual audit.

Investments: The President is responsible for ensuring that funds of the college that are not required for immediate needs are invested. Investments shall be in accordance with state law. Investments shall be made based on the following criteria:

- The preservation of the principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the college to meet all reasonably anticipated operating requirements.
- Investments will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types, industries, or individual financial institutions.
- Investments will be managed to maintain a reasonable rate of return throughout budgetary and economic cycles, given the constraints and spirit of this policy.
- Transactions should be avoided that might impair public confidence.

Purchasing: The Board of Education delegates the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of Mt. Hood Community College to the president. All purchases with a contract value of \$150,000 or more shall be reviewed and approved by the college's Board of Education prior to purchase.

Bids and Contracts: The Board of Education delegates the authority to enter into contracts on behalf of the college and establish administrative regulations for contract awards and management to the president, subject to the Community College Rules of Procurement, Oregon Administrative Rules, Oregon Revised Statute, and federal regulations. College employees shall not have any role in procuring public contracts that may result in a direct, beneficial, or financial interest for themselves, their relatives, members of the household or the businesses with which they are associated.

Capital Construction: The President is responsible for planning and administrative management of Mt. Hood Community College's capital outlay and construction program. The president shall supervise the college's construction projects. The president may designate a construction manager who shall monitor the progress of all construction work, including inspection of craft and quality, completion of work to meet specifications, and the suitability of proposed changes to the scope and original design of the work. Mt. Hood Community College is committed to balancing economic, environmental, sustainable and social responsibilities and reduction the college's dependence on non-renewable energy sources by providing academic programs and operational practices that model the sustainable use of resources.

Capital Assets: Capital assets include land and land improvements, buildings and building improvements, art collection, equipment and furnishings and construction in progress. Art collection and equipment and furnishings with a cost or estimated historical cost of \$5,000 or more and a useful life greater than one year are capitalized. All other capital assets are capitalized if cost or estimated historical cost exceeds \$50,000. Donated capital assets are recorded at acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the value or functionality of the asset's lives are not capitalized. With the exception of art collections, which have an inexhaustible life, capital assets are depreciated using the straight-line method over the following useful lives:

- Land improvements 10-25 years
- Buildings and building improvements 45-60 years
- Equipment and furnishings 5-20 years

Basis of Accounting

For accounting purposes, the college is a governmental entity subject to the pronouncements of the Governmental Accounting Standards Board. The college uses fund accounting, segregating resources into distinct funds in accordance with special regulations, restrictions, or managerial accountability. The district focuses on changes in current financial resources in the preparation, adoption and execution of annual budgets for the district's funds.

The modified accrual basis of accounting is used to account for transactions or events that have increased or decreased the resources available for spending in the near future. The budget schedules include all transactions or events that affect the fund's current financial resources, even though these transactions may not affect net position. Such transactions include:

- Issuance of debt
- Debt service principal payments
- Capital outlay

Revenues are recognized when they are susceptible to accrual. To be susceptible to accrual, the revenue must be both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district deems revenues received within 60 days of the end of

the fiscal year to be available and subject to accrual. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recorded only when expected to be liquidated with available expendable financial resources. State support is recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Other receipts, including property taxes, become measurable and available when cash is received by the district and recognized as revenue at that time.

Budget Process and Compliance

In accordance with Oregon Revised Statutes, the district adopts annual budgets and makes appropriations on a fund basis, using the modified accrual basis of accounting. The resolution authorizing appropriations by the organizational unit sets the level by which expenditures cannot legally exceed appropriations. Transfers of appropriations may be made between legally authorized appropriations when authorized by Board resolution. Annual appropriations lapse on June 30.

Budget Preparation

Each year, the president shall present a budget to the Board of Education. The schedule for presentation and review of budget proposals shall comply with state law and regulations and provide adequate time for Board of Education study.

Budget development shall meet the following criteria:

- A budget officer shall be appointed annually by the Board of Education.
- The annual budget shall support the entity's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board of Education for review.
- A schedule is provided to the Board of Education in July of each year that includes dates for presentation of the proposed budget, Public hearing(s), Board of Education work session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board of Education regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Board of Education in a timely manner.
- Budget projections address long-term goals and commitments.

Compliance

Local governments in Oregon that are authorized to impose a property tax levy, including Mt. Hood Community College, are subject to the requirements of the Oregon Local Budget Law under ORS 294.305 to 294.565. The law sets out several specific procedures that must be followed during the budgeting process. In accordance with Oregon Administrative Rule 294.352(1), Mt. Hood Community

College prepares a “balanced budget”, which is defined as one in which total requirements within each fund equal total resources and contingency is not negative.

Because the college levies property taxes in Multnomah County, its budget process is under the supervision of the Tax Supervising and Conservation Commission (TSCC). The TSCC, an oversight agency created under Oregon Revised Statute (ORS) 294.608, supervises local government budgeting and taxing activities within its jurisdiction.

The TSCC reviews and certifies budgets from all units of local government within its jurisdiction. Annual, biennial, and supplemental budgets are reviewed by the commission for compliance with local finance laws to examine program content, to judge whether the estimates are reasonable, and to coordinate financial planning among the various local governments.

The following is a summary of steps in the budgeting process at Mt. Hood Community College:

- 1. Budget Officer is appointed**
The first step in the budget process is the appointment of the budget officer. ORS 294.331 directs the college “to designate a budget officer for the district who shall supervise the preparation of the annual school budget.” The Budget Officer, appointed by the board, is responsible for preparing the budget calendar, the proposed budget document and publishing the notices of Budget Committee meetings.
- 2. Approval of the Budget Calendar**
The budget calendar outlines the meetings schedule as well as the required elements of the process.
- 3. Budget Policy and goals for the upcoming fiscal year are formulated**
The College President and the Board of Education determine the budget policy applicable for the fiscal year.
- 4. Proposed Budget is prepared based on policies**
Budget policies are shared with campus stakeholders, and budget managers prepare and submit proposed budgets for their areas of responsibility in collaboration with their teams.
- 5. Notice of first Budget Committee meeting is published**
Notice of the meeting must be published either twice in a newspaper of general circulation not less than 5 days, nor more than 30 days, before the scheduled meeting date. The publication must be separated by at least 5 days. Or the notice of the meeting may be published once in a newspaper of general circulation, not more than 30 days before the meeting date and not less than 5 days before the meeting date, and once on the MHCC website in a prominent manner and

maintained on the website for at least 10 days before the meeting date. The newspaper notice must contain the internet website address on which the notice is posted.

6. Budget Committee meets to receive the proposed budget and president's budget message
The budget committee is a subcommittee of the publicly elected board. A budget committee chair is selected by the committee.
7. Notice of second Budget Committee meeting is published
8. Budget Committee meets to approve the budget and levy taxes
A public hearing is held where questions and comments about the budget are encouraged.
9. Budget Summary and Notice of TSCC Budget Hearing is published
10. TSCC holds a public hearing on the district's budget
The budget is presented by the district. The commission reviews the budget, asks questions of interest to the general public, makes recommendation(s), and issues a certification letter.
11. Board of Education adopts the budget
The Board is required to hold a public hearing prior to the adoption of the budget by resolution. The resolution must be approved by the Board by June 30 and must contain the appropriation level and tax levies.
12. Adopted budget is filed with TSCC and Multnomah, Clackamas, and Hood River county offices by July 15

Budget Management Policy: The budget shall be managed in accordance with Oregon Local Budget Law. Budget revisions shall be made only in accordance with these policies and as provided by law. Mt. Hood Community College's unrestricted general reserves shall be no less than 5%, as adopted by the board. Revenues accruing to the college in excess of amounts budgeted shall be added to the college's reserve for contingencies. They are available for appropriation only upon a resolution of the Board of Education that sets forth the need according to major budget classifications in accordance with applicable law.

Budget Changes after Adoption

In accordance with board policy, adjustments to the budget are made in a timely manner, when necessary. Should circumstances arise during the fiscal year that require expenses to be paid that were not budgeted, the college receives revenue it did not plan for in its budget, or changes in

budget authority levels are needed, the Board of Education can adopt changes in appropriations. Changes are made through either budget transfer resolutions or supplemental budgets.

Transfers of appropriations may be made within a given fund when authorized by official resolution of the governing body. The resolution will state the need for the transfer, the purpose for the authorized expenditure, and the amount of appropriation transferred. A budget transfer resolution decreases an existing appropriation and increases another appropriation by the same amount.

There are two types of supplemental budgets. The size of the budget change is the primary determining factor as to which type of supplemental budget must be used. A supplemental budget is valid only through June 30 of the fiscal period in which it is adopted. A supplemental budget does not authorize the governing body to impose additional property taxes. Supplemental budgets require a public hearing; resolution transfers do not.

July 2022 - June 2023

July

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| 31 | | | | | | |

Board appoints budget officer; approve budget calendar, ORS 294.331
Board & President Goal Setting

January

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Board receives audit; selects Budget Committee chair.

August

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February

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Board reviews 2nd quarter results and budget assumptions.

September

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March

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Board approves Tuition & Fees
Public notice newspaper- Budget committee meeting ORS 294.426
Public notice website- Budget committee meeting ORS 294.426

October

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April

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Budget Committee receives proposed budget ORS 294.40
Public notice website- Budget committee meeting ORS 294.426
Public notice newspaper- Budget committee meeting ORS 294.426
Budget Committee Meeting: Approve budget, levy taxes.

November

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Board enrollment update & budget impact; review prior year results.

May

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Submit approved budget to TSCC –as soon as it is compiled (by May 15th)

Public notice website – Budget hearing ORS 294.448
Public notice newspaper - Budget hearing ORS 294.448

December

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June

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| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

TSCC Budget Hearing ORS 294.453

Adoption of budget by Board of Education ORS 294.456

File adopted budget with TSCC by July 15th

Certify levy with assessor's office ORS 294.458

MT. HOOD COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE

In accordance with ORS 294.341, the governing body of each municipal corporation having a population exceeding 200,000 and that is located in a county having a tax supervising and conservation commission shall be the budget committee for the municipal corporation.

| Budget Committee Member | Zone | Term Ends – June 30 |
|-------------------------|----------|---------------------|
| Diane McKeel | 1 | 2025 |
| Marie Teune | 2 | 2025 |
| Andrew Speer | 3 | 2023 |
| Annette Mattson | 4 | 2025 |
| Kenney Polson | 5 | 2023 |
| Diane Noriega | At Large | 2023 |
| ShaToyia Bentley | At Large | 2023 |

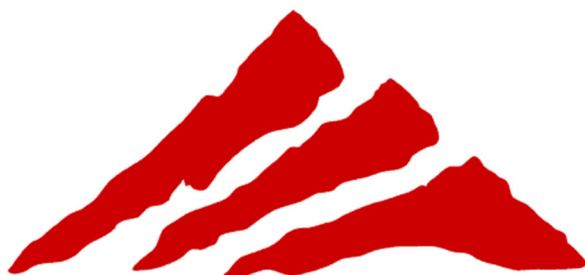
The Budget Committee meets publicly to review the proposed budget document, receive the President’s budget message and take the following actions through a majority vote:

- Specifies total tax revenue for all funds
- Establishes the maximum total expenditures for each fund
- Approves the property tax levy rate
- Approves the proposed budget

Diane Noriega, Budget Committee Chair

Annette Mattson, Budget Committee Vice-Chair

Jennifer DeMent, Budget Officer



MT. HOOD

COMMUNITY COLLEGE

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Financial Overview

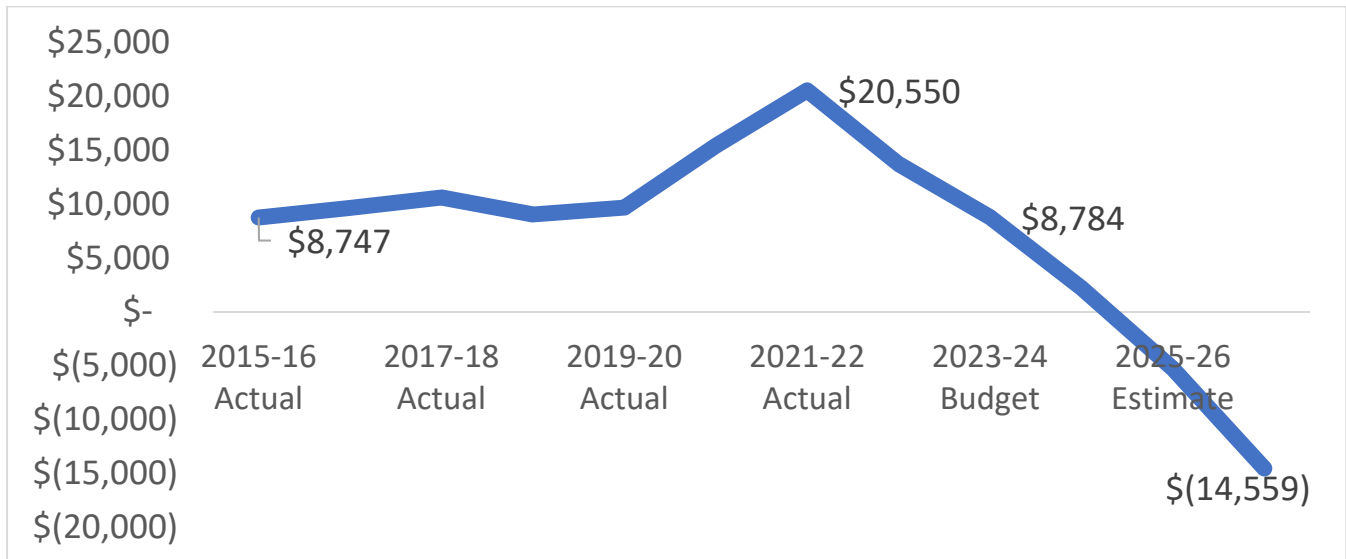
Financial Planning

Long Term Planning

Mt. Hood Community College's financial planning integrates College-wide strategic planning and resource allocation, designed to ensure resource alignment with unit plans to support the institution in meeting short and long-term goals. A transparent application facilitates the planning and budgeting processes, allowing all campus stakeholders to review. Funding requests for new initiatives are tracked separately and submitted with an equity-based decision-making template before being prioritized with a rubric by area vice presidents. The executive team reviews and discusses requests regarding available funding, potential resource reallocation, and alignment with College goals. The President makes the final recommendation and presents it to the MHCC Board's budget committee as part of the budget approval process. The budget process includes public hearings for internal and external stakeholders to provide input. After presenting the proposed budget to the board, the administration reviews it with staff. The Tax Supervising and Conservation Commission (TSCC), a structure unique to Multnomah County, reviews the Board-approved budget and holds a public hearing. Commissioners ask the board and administration questions of general interest to the public before certifying the budget, providing additional community participation.

The college maintains a five-year financial plan that includes revenue, and expenditure changes assumptions. Seventy-seven percent of the college's resources are allocated based on student enrollment and success, which requires a strong link between goal achievement and financial planning. When the college allocates funds to strategies that support college goals, associated enrollment growth or retention is conservatively adjusted in the forecast. The financial plan is conservative, as the college has more knowledge and control over future expenditures and less regarding resources, which causes a growing gap between resources and expenses. While the forecast general has a deficit in out-years, as displayed below in the ending fund balance projection, it has been responsible for adjusting expenditures annually to align with resources.

Ending Fund Balance in thousands



Basic assumptions used each year FY24 through FY27 are as follows:

Revenue Assumptions:

1. State support and property tax: Assume a 3% annual growth in state support appropriations and that the college maintains its share of funding and a 3.5% yearly increase for property tax appropriations due to legislative limitations on growth. State legislature appropriates support biennially, and the forecast assumes no significant reallocations due to distribution formula changes.
2. Tuition and Fees: Assume a 2% annual rate increase and stabilized enrollment levels after 4.5% FY 24 growth due to strategic enrollment investments.
3. Investment and Other Income: Assume the interest rate reaches the highest in FY24 and stays stable through FY27. Therefore, the investment income follows the same trend and reflects no change to other income.

Expenditure Assumptions:

1. Personnel Services: Assume a 3% annual increase to salaries and fringe benefits FY24-FY27 based on historical average national inflation rates and employee retention rates. The forecast expects pension costs to increase slightly at the beginning of each biennium. The college mitigated more significant cost increases by issuing pension bonds to pay off the unfunded actuarial liability.
2. Materials and Services: Assume a 3% annual increase in materials in services, including utilities.
3. Debt Service, Capital Improvements, Transfers, and Grants in Aid: Assume no increase based on continuing service level.

Long-term debt capacity:

The board expects the college to issue debt only after careful consideration and following industry best practices. The college has no immediate plans to issue new debt. The most recently issued debt was \$58.9 million in pension bonds in 2021. PERS deposited the funds to cover the college's unfunded actuarial liability, and the resulting rate credit exceeds the debt service payments.

External economic environment:

The economy continues to be strong, although expected to slow and return to average in the upcoming years. Jobs, income, spending, and production have recovered quickly from the pandemic. Inflationary pressure on supply has increased taxable business and labor income, according to the Oregon Economic and Revenue Forecast for May 2023. Robust state revenue collection has resulted in a 14% legislative increase in state community college support.

Analysis of the fiscal environment:

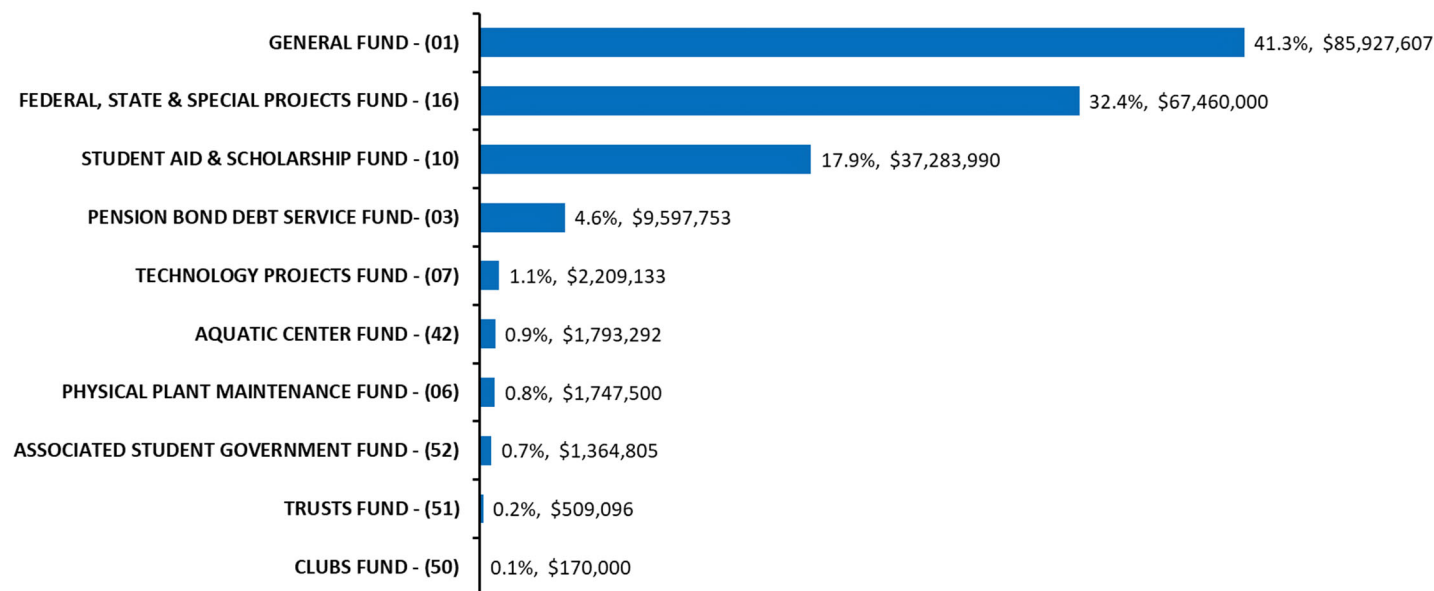
The college is taking focused measures to achieve financial sustainability despite declining enrollment. Instead of broad cost-cutting measures, it strategically reduces costs and reallocates resources to improve student retention and success. The board prioritizes high-enrollment academic and financially sustainable programs with business partnerships and evaluates non-academic programs. The college is committed to promoting equity, access, and affordability for disadvantaged students. To increase revenue, it is exploring non-tuition income opportunities. In 2019/20, the college evaluated programs and identified seven academic and one non-academic program for elimination. These actions align with its plan to achieve a balanced financial landscape. However, the COVID-19 pandemic further impacted finances, leading to layoffs and reduced work hours. The college utilized federal relief funds for financial stability and implemented a strategic enrollment management plan. In 2022/23, the college is realizing cost savings from program eliminations and has access to state capital construction funds. The enrollment management plan has resulted in increased enrollment after six years. These efforts demonstrate the college's commitment to financial security and student success, with ongoing financial planning for sustainability.

Fund Description and Structure

Budget by Fund: The adopted budget total for all funds is \$208,063,176. The chart below shows actual expenditures for the fiscal years ending 2021 and 2022, the amended budget for the fiscal year ending 2023, and the approved and adopted budget for the fiscal year ending 2024.

| Actual | | Fund Title | Budget | | | Difference | |
|-----------------------|-----------------------|---|-----------------------|-----------------------|-----------------------|---------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 82,983,742 | \$ 89,708,730 | General Fund - (01) | \$ 88,284,908 | \$ 85,927,607 | \$ 85,927,607 | \$ (2,357,301) | -2.7% |
| 7,696,697 | 68,565,225 | Pension Bond Debt Service Fund - (03) | 9,243,317 | 9,597,753 | 9,597,753 | 354,436 | 3.8% |
| 1,255,529 | 1,350,352 | Physical Plant Maintenance Fund - (06) | 4,950,000 | 1,747,500 | 1,747,500 | (3,202,500) | -64.7% |
| 1,827,485 | 2,194,014 | Technology Projects Fund - (07) | 2,233,592 | 2,209,133 | 2,209,133 | (24,459) | -1.1% |
| 18,587,777 | 21,905,011 | Student Aid & Scholarship Fund - (10) | 37,483,990 | 37,283,990 | 37,283,990 | (200,000) | -0.5% |
| 36,182,544 | 42,600,996 | Federal, State & Special Projects Fund - (16) | 58,460,000 | 67,460,000 | 67,460,000 | 9,000,000 | 15.4% |
| 2,075,184 | 926,465 | Bookstore Fund - (40) | 950,000 | - | - | (950,000) | -100.0% |
| 922,306 | 1,328,570 | Aquatic Center Fund - (42) | 1,581,292 | 1,793,292 | 1,793,292 | 212,000 | 13.4% |
| 49,513 | 55,878 | Clubs Fund - (50) | 170,000 | 170,000 | 170,000 | - | - |
| 714,741 | 840,562 | Trusts Fund - (51) | 509,096 | 509,096 | 509,096 | - | - |
| 1,427,407 | 1,801,164 | Associated Student Government Fund - (52) | 1,557,701 | 1,364,805 | 1,364,805 | (192,896) | -12.4% |
| \$ 153,722,925 | \$ 231,276,967 | Total | \$ 205,423,896 | \$ 208,063,176 | \$ 208,063,176 | \$ 2,639,280 | 1.3% |

Explanation of Funds: Mt. Hood Community College's budget consists of several funds. Each fund has a specific use, and dollars are earned or received into those funds from particular activities and explicitly for those specific uses. The General Fund is the most significant, and it accounts for the general operations of the college and therefore receives most of the budgetary attention. However, all the funds combine to make the MHCC annual budget, each playing a critical role in college operations. State and local governments use three broad categories of funds: *governmental*, *proprietary*, and *fiduciary*.



GOVERNMENTAL FUNDS (fund numbers 01-16)

Governmental funds account for the ongoing operations of those governmental organizations for which they were established.

01 General Fund: The *General Fund* accounts for the financial operations of the district not accounted for in any other fund. Principal sources of revenue are state support, tuition and fees, and property taxes. Expenditures are made for instruction, research, academic support, student services, public services, institutional support, debt service, operation and maintenance of plant facilities, and financial aid.

03 Pension Bond Debt Service Fund: The *Pension Bond Debt Service Fund* provides for the payment of principal and interest on limited tax pension obligation bonds. Principal revenue sources are charges to other funds.

06 Physical Plant Maintenance Fund: The *Physical Plant Maintenance Fund* accounts for resources from energy rebates and debt proceeds used to maintain the district's physical plant.

07 Technology Projects Fund: The *Technology Projects Fund* accounts for resources provided by student technology fees, which are used to meet the changing technological needs of the district.

10 Student Aid & Scholarship Fund: The *Student Aid and Scholarship Fund* accounts for revenues and expenditures for various programs providing grants, loans, or wages for students from federal or state funds. Some of these programs require local revenues, usually provided by transfers from the General Fund or other sources of revenue.

16 Federal, State, and Special Projects Fund: The *Federal, State, and Special Projects Fund* accounts for the financial operations of the various programs of the district, funded primarily by federal revenues other than student aid. These include specialized programs for dislocated workers, disadvantaged, disabled, vocational students, and youth.

PROPRIETARY FUNDS (fund numbers 40, 42)

Mt. Hood only has one type of proprietary fund, enterprise funds. The Bookstore and the Aquatic Center are enterprise funds. Enterprise funds are used for services provided to the public on a user-charge basis, similar to the operation of a commercial enterprise.

40 Bookstore Fund: The Bookstore Fund was established to account for revenues and expenditures associated with the sale of textbooks, supplies, general merchandise, and other operations. In 2021 College transitioned the store to an online-only marketplace. The new virtual bookstore is a revenue-

only contracted service with a third party. The college receives a percentage of gross sales. The Bookstore Fund was eliminated at the end of 2022-23.

42 Aquatics Fund: The *Aquatic Center Fund* accounts for the operations of the aquatics center. This enterprise fund accounts for the financial operations of the district's aquatics facility.

FIDUCIARY FUNDS (fund numbers 50 – 52)

Fiduciary funds account for assets held in trust by the government for the benefit of individuals or other entities.

50 Clubs Fund: The *Clubs Fund* accounts for the revenues and expenditures of various clubs and organizations designed to complement the district's curricular and co-curricular programs. The principal revenue source is participant fees.

51 Trusts Fund: The *Trusts Fund* accounts for assets held by the district under the terms of the various agreements.

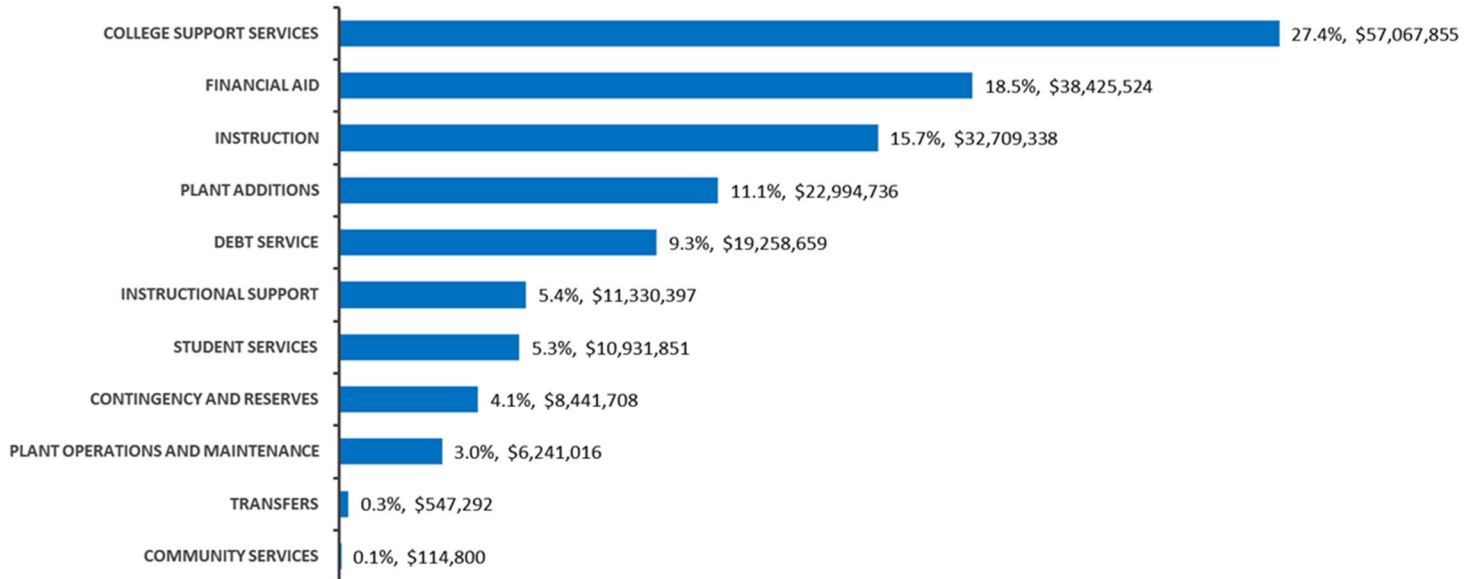
52 Associated Student Government Fund: The *Associated Student Government Fund* accounts for activities of the Associated Student Government. The principal revenue source is student fees.

Budget by Function: The chart below shows actual expenditures for fiscal years ending 2021 and 2022, the amended budget for the fiscal year ending 2023, and the approved and adopted budget for the fiscal year ending 2024 grouped by area or department.

| Actual | | Function | Budget | | | Difference | |
|----------------------|----------------------|----------------------------------|----------------------|----------------------|----------------------|---------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 31,185,379 | \$ 30,208,990 | Instruction | \$ 31,781,285 | \$ 32,528,780 | \$ 32,709,338 | \$ 928,053 | 2.9% |
| 9,233,769 | 9,345,604 | Instructional Support | 10,686,117 | 11,510,957 | 11,330,397 | 644,280 | 6.0% |
| 8,150,780 | 7,926,325 | Student Services | 10,247,048 | 10,952,491 | 10,931,851 | 684,803 | 6.7% |
| 108,042 | 109,261 | Community Services | 103,562 | 114,800 | 114,800 | 11,238 | 10.9% |
| 41,230,575 | 104,324,840 | College Support Services | 56,089,349 | 57,067,855 | 57,067,855 | 978,506 | 1.7% |
| 4,399,125 | 5,305,794 | Plant Operations and Maintenance | 6,129,276 | 6,241,016 | 6,241,016 | 111,740 | 1.8% |
| 1,161,214 | 1,921,677 | Plant Additions | 22,084,488 | 22,994,736 | 22,994,736 | 910,248 | 4.1% |
| 7,947,915 | 11,567,813 | Debt Service | 13,734,492 | 19,256,995 | 19,258,659 | 5,524,167 | 40.2% |
| 19,451,229 | 22,712,445 | Financial Aid | 38,554,904 | 38,425,524 | 38,425,524 | (129,380) | -0.3% |
| 511,504 | 524,441 | Transfers | 5,047,292 | 547,292 | 547,292 | (4,500,000) | -89.2% |
| 30,343,393 | 37,329,777 | Contingency and Reserves | 10,966,083 | 8,422,730 | 8,441,708 | (2,524,375) | -23.0% |
| \$153,722,925 | \$231,276,967 | Total | \$205,423,896 | \$208,063,176 | \$208,063,176 | \$ 2,639,280 | 1.3% |

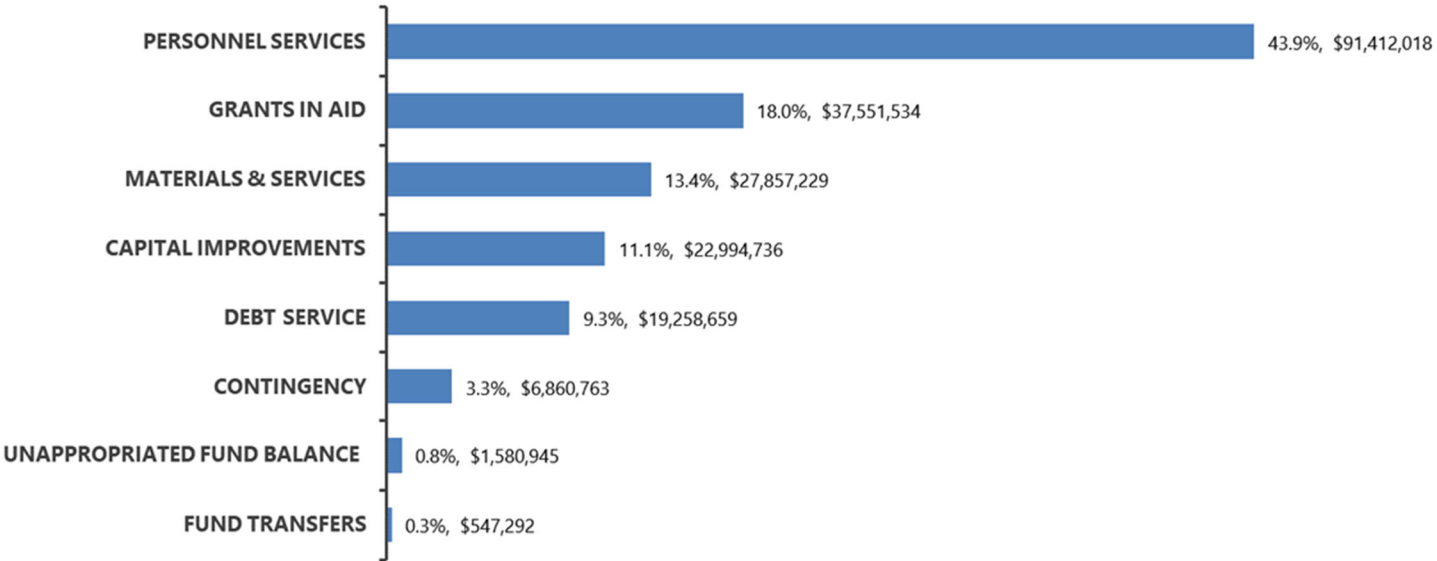
Financial Overview

While instruction makes up the largest portion of the general fund, College Support Services is the largest portion of all funds due to the nature of grants and special projects in the Federal, State, and Special Projects Fund.



Budget by Object: Object is the accounting category to which an expenditure belongs or how the money is spent. Personnel services, including salary and benefits, is the largest spending category.

| Actual | | Object | Budget | | | Difference | |
|----------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|---------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 76,358,840 | \$137,113,288 | Personnel Services | \$ 88,402,572 | \$ 91,351,716 | \$ 91,412,018 | 3,009,446 | 3.4% |
| 18,178,153 | 20,339,848 | Materials & Services | 27,455,803 | 27,938,173 | 27,857,229 | 401,426 | 1.5% |
| 19,221,906 | 22,480,123 | Grants In Aid | 37,680,914 | 37,551,534 | 37,551,534 | (129,380) | -0.3% |
| 7,947,915 | 11,567,813 | Debt Service | 13,786,744 | 19,256,995 | 19,258,659 | 5,471,915 | 39.7% |
| 1,161,214 | 1,921,677 | Capital Improvements | 22,084,488 | 22,994,736 | 22,994,736 | 910,248 | 4.1% |
| 511,504 | 524,441 | Fund Transfers | 5,047,292 | 547,292 | 547,292 | (4,500,000) | -89.2% |
| - | - | Contingency | 9,234,670 | 6,841,785 | 6,860,763 | (2,373,907) | -25.7% |
| 30,343,393 | 37,329,777 | Unappropriated Fund Balance | 1,731,413 | 1,580,945 | 1,580,945 | (150,468) | -8.7% |
| \$153,722,925 | \$231,276,967 | Total | \$205,423,896 | \$208,063,176 | \$208,063,176 | \$ 2,639,280 | 1.3% |



Summary of Interfund Transfers

The table below presents a summary of district-wide transfers to and from funds. Transfers are used to reflect non-exchange-like transactions and often move resources from a fund that collects revenue to another fund that expends them. An example includes revenue collected in the general fund and transferred to support the physical plant maintenance needs of the district.

2023-24 Approved Budget

| General Fund (01) | | Physical Plant Maint. (06) | | Student Aid (10) | | Federal & State Projects (16) | | Aquatic Center (42) | | Total | |
|-------------------|---------|----------------------------|-----|------------------|--------|-------------------------------|-----|---------------------|-----|---------|---------|
| In | Out | In | Out | In | Out | In | Out | In | Out | In | Out |
| - | 487,292 | 400,000 | - | - | 60,000 | 60,000 | - | 87,292 | - | 547,292 | 547,292 |

2023-24 Adopted Budget

| General Fund (01) | | Physical Plant Maint. (06) | | Student Aid (10) | | Federal & State Projects (16) | | Aquatic Center (42) | | Total | |
|-------------------|---------|----------------------------|-----|------------------|--------|-------------------------------|-----|---------------------|-----|---------|---------|
| In | Out | In | Out | In | Out | In | Out | In | Out | In | Out |
| - | 487,292 | 400,000 | - | - | 60,000 | 60,000 | - | 87,292 | - | 547,292 | 547,292 |

Personnel Services

Personnel Services include wages and employer-paid benefits for employees.

| | Actual | | Budget | | | Difference | |
|---|---------------|---------------|--------------------|---------------------|--------------------|---------------------------|------|
| | 2020-21 | 2021-22 | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| Wages and Salaries | | | | | | | |
| General Fund - 01 | \$ 36,193,074 | \$ 36,684,307 | \$ 40,149,857 | \$ 41,722,818 | \$ 41,706,022 | \$ 1,572,961 | 3.9% |
| All Funds combined | 48,891,383 | 50,883,344 | 57,915,225 | 59,770,906 | 59,754,110 | 1,855,681 | 3.2% |
| PERS | | | | | | | |
| General Fund - 01 | 4,590,853 | 3,489,810 | 2,646,617 | 2,755,883 | 2,754,677 | 109,266 | 4.1% |
| All Funds combined | 6,035,461 | 4,723,901 | 4,149,795 | 4,276,053 | 4,274,847 | 126,258 | 3.0% |
| PERS Bond | | | | | | | |
| General Fund - 01 | 4,465,784 | 5,440,496 | 6,571,597 | 6,873,752 | 6,870,745 | 302,155 | 4.6% |
| All Funds combined | 5,994,339 | 7,491,026 | 9,093,344 | 9,433,480 | 9,430,473 | 340,136 | 3.7% |
| Health Insurance (Including Dental and Vision) | | | | | | | |
| General Fund - 01 | 6,533,558 | 6,422,416 | 6,677,421 | 7,055,333 | 7,138,825 | 377,912 | 5.7% |
| All Funds combined | 9,461,286 | 9,385,748 | 10,260,572 | 10,662,062 | 10,745,554 | 401,490 | 3.9% |
| Statutory benefits | | | | | | | |
| General Fund - 01 | 4,355,920 | 4,422,909 | 4,760,646 | 4,952,618 | 4,950,437 | 191,972 | 4.0% |
| All Funds combined | 5,976,370 | 6,211,403 | 6,983,706 | 7,209,215 | 7,207,034 | 225,509 | 3.2% |
| Total Personnel Services | | | | | | | |
| General Fund - 01 | \$ 56,139,189 | \$ 56,459,938 | \$ 60,806,138 | \$ 63,360,404 | \$ 63,420,706 | \$ 2,554,266 | 4.2% |
| All Funds combined | \$ 76,358,839 | \$ 78,695,422 | \$ 88,402,642 | \$ 91,351,716 | \$ 91,412,018 | \$ 2,949,074 | 3.3% |

This schedule provides salary information required by ORS 294.352(5).

Position Summary Schedule

The chart below displays the number of full-time equivalent (FTE) positions for each fund and by each functional category. Position changes between years are minor, and increases reflect a return to pre-pandemic staffing levels.

| Actual | | | Budget | | | Difference | |
|---------------|---------------|---|--------------------|---------------------|--------------------|----------------------------|--------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 FTE | % |
| | | General Fund (01) | | | | | |
| 313.05 | 191.37 | Instruction | 305.06 | 303.31 | 303.31 | (1.75) | -0.6% |
| 89.15 | 95.87 | Instructional Support | 89.75 | 91.01 | 91.01 | 1.26 | 1.4% |
| 67.27 | 67.61 | Student Services | 66.81 | 67.15 | 66.95 | 0.14 | 0.2% |
| 1.00 | 1.00 | Community Services | 1.00 | 1.00 | 1.00 | - | - |
| 76.66 | 80.63 | College Support Services | 85.77 | 85.87 | 85.87 | 0.10 | 0.1% |
| 39.08 | 39.34 | Facilities Management | 36.36 | 35.88 | 35.88 | (0.48) | -1.3% |
| 586.21 | 475.82 | | 584.75 | 584.22 | 584.02 | (0.73) | -0.1% |
| | | Student Aid & Scholarship Fund (10) | | | | | |
| 7.38 | 7.48 | Financial Aid | 26.57 | 26.57 | 26.57 | - | - |
| 7.38 | 7.48 | | 26.57 | 26.57 | 26.57 | - | - |
| | | Federal, State, & Special Projects Fund (16) | | | | | |
| 45.11 | 42.52 | Instruction | 12.00 | 12.00 | 12.00 | - | - |
| 20.75 | 25.09 | Student Services | 12.00 | 12.00 | 12.20 | 0.20 | - |
| 310.89 | 340.20 | Community Services | 355.00 | 355.00 | 355.00 | - | - |
| 5.37 | 24.15 | College Support Services | 5.00 | 5.00 | 5.00 | - | - |
| 382.12 | 431.96 | | 384.00 | 384.00 | 384.20 | 0.20 | - |
| | | Boostore Fund (40) | | | | | |
| 6.94 | 1.53 | Student Services | 0.00 | 0.00 | 0.00 | - | - |
| 6.94 | 1.53 | | 0.00 | 0.00 | 0.00 | - | - |
| | | Aquatic Center Fund (42) | | | | | |
| 2.00 | 1.00 | Student Services | 10.08 | 14.59 | 14.59 | 4.51 | 44.7% |
| 2.00 | 1.00 | | 10.08 | 14.59 | 14.59 | 4.51 | 44.7% |
| | | Trusts Funds (51) | | | | | |
| 1.51 | 0.21 | Student Services | 2.68 | 2.68 | 2.68 | - | - |
| 1.51 | 0.21 | | 2.68 | 2.68 | 2.68 | - | - |
| | | Associated Student Government Fund (52) | | | | | |
| 6.22 | 6.22 | Student Services | 6.10 | 6.10 | 6.10 | - | - |
| 6.22 | 6.22 | | 6.10 | 6.10 | 6.10 | - | - |
| 992.38 | 924.22 | | 1,014.18 | 1,018.16 | 1,018.16 | 3.98 | 0.4% |

Debt Management

Mt. Hood Community College has an Aa2 rating on its general obligation debt (of which it has none outstanding) and an Aa3 rating on its outstanding debt, which indicates high quality and very low credit risk.

Description of Debt

The district has issued full faith and credit obligations to provide for acquiring, constructing, and improving District facilities. The full faith and credit obligations are direct obligations backed by the full faith and credit of the district. This type of backing means that debt service payments are made from the general fund, reducing the revenue available to spend on operations. Interest rates range from 2.00 to 5.75% per the terms stated at issuance.

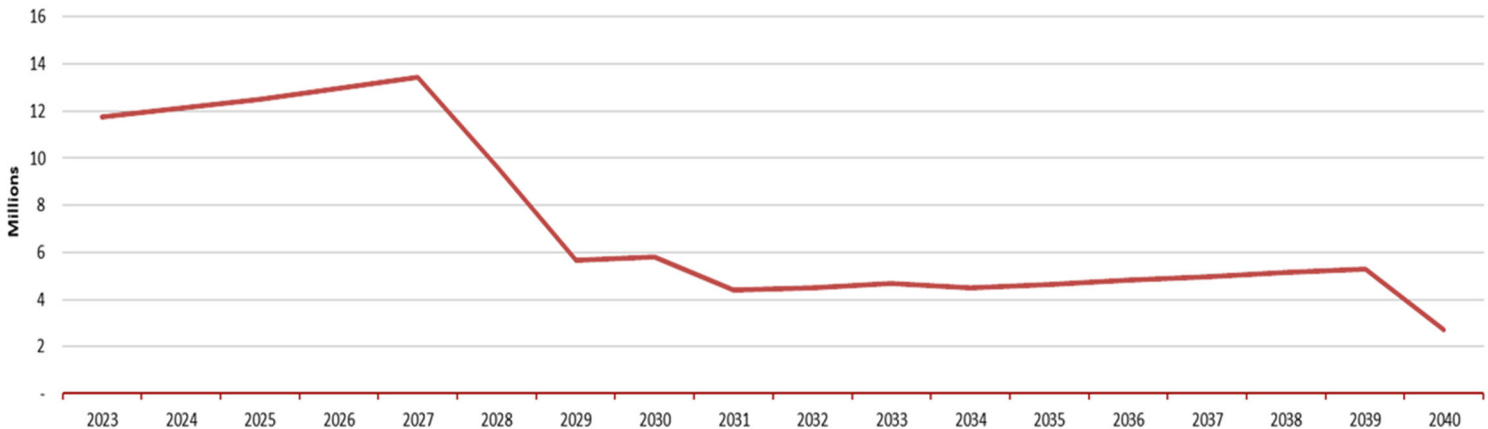
On April 23, 2003, the district participated with six community college districts in a pooled issuance of limited tax pension obligation bonds to finance the district's estimated Oregon Public Employees Retirement System (PERS) unfunded actuarial liability. The college issued \$50,597 million in debt as part of a pooled issuance of \$153,582 million. The \$50,597 million of debt includes \$24,132 million Series 2003A deferred interest bonds and \$26,465 million Series 2003B current interest bonds. Interest on the deferred interest bonds is accreted semiannually at yields ranging from 1.40% to 6.25%. Interest on the 2003 issuance of coupon bonds is payable semiannually at rates ranging from 5.60% to 5.68%. On August 31, 2021, the district participated with five community college districts in the second pooled issuance of taxable pension obligation bonds to finance the district's estimated Oregon Public Employees Retirement System (PERS) unfunded actuarial liability. The district issued \$58,895, and the total amount issued for all participating districts was \$213,950. Interest on the 2021 coupon bonds is payable semiannually at rates ranging from 0.199% to 2.573%. Except for the payment of its pension bond payments and additional charges when due, each community college district has no obligation or liability to any other participating district's pension bonds or Oregon PERS.

Bond proceeds from both sales were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of the Community College Support Fund support is withheld on August 15, October 15, and January 15 to repay debt. Funds are accumulated and invested by a trust officer, and the annual principal payments are made each June 30, and interest payments are made each June 30 and December 30, beginning December 2003 and ending June 2040. The district recorded the amount deposited with PERS as a prepayment of its unfunded actuarial liability and accounts for the payment of principal and interest as pension expense annually. The prepayment is amortized over the life of the bonds based on the straight-line method. The district anticipates the total cost of financing the

district's unfunded actuarial liability in this manner will result in significant savings to the district when compared to paying for such costs as additional contribution rates to PERS. Pension bond debt service payments are budgeted in the Pension Bond Fund (03) and funded through an internal assessment of all other fund's wages.

Schedule of Debt Service Requirements:

| Year end 6/30 | All Debt Requirements | | | Payable from: | | | | Pension Bond Fund | | | |
|---------------|-----------------------|-----------------------|----------------------|-----------------------------------|-------------------|---------------------------|---------------------|---------------------------------------|-----------------------------|---------------------------------------|-----------------------------|
| | | | | General Fund | | | | Limited Tax Pension Bonds Series 2003 | | Limited Tax Pension Bonds Series 2021 | |
| | Annual total | Principal | Interest | Full Faith and Credit Obligations | | | | Principal due 12/30 | Interest due 12/30 and 6/30 | Principal due 12/30 | Interest due 12/30 and 6/30 |
| | | | | Series 2013 | | Series 2016 | | | | | |
| | | | Principal due 6/1 | Interest due 12/1 and 6/1 | Principal due 6/1 | Interest due 12/1 and 6/1 | | | | | |
| 2023 | 11,734,491 | 4,978,066 | 6,756,425 | 200,000 | 122,500 | 1,525,000 | 643,675 | 1,328,066 | 4,765,624 | 1,925,000 | 1,224,626 |
| 2024 | 12,114,678 | 8,720,000 | 3,394,678 | 205,000 | 114,500 | 1,630,000 | 567,425 | 4,890,000 | 1,493,690 | 1,995,000 | 1,219,063 |
| 2025 | 12,501,573 | 9,485,000 | 3,016,573 | 215,000 | 106,300 | 1,680,000 | 485,925 | 5,475,000 | 1,216,916 | 2,115,000 | 1,207,432 |
| 2026 | 12,964,823 | 10,370,000 | 2,594,823 | 225,000 | 97,700 | 1,795,000 | 401,925 | 6,105,000 | 906,484 | 2,245,000 | 1,188,714 |
| 2027 | 13,458,554 | 11,325,000 | 2,133,554 | 235,000 | 88,700 | 1,915,000 | 322,125 | 6,785,000 | 559,720 | 2,390,000 | 1,163,009 |
| 2028 | 9,665,701 | 8,050,000 | 1,615,701 | 245,000 | 79,300 | 2,050,000 | 226,375 | 3,210,000 | 179,760 | 2,545,000 | 1,130,266 |
| 2029 | 5,649,957 | 4,365,000 | 1,284,957 | 250,000 | 69,500 | 1,410,000 | 123,875 | - | - | 2,705,000 | 1,091,582 |
| 2030 | 5,826,702 | 4,670,000 | 1,156,702 | 265,000 | 57,000 | 1,525,000 | 53,375 | - | - | 2,880,000 | 1,046,327 |
| 2031 | 4,383,439 | 3,345,000 | 1,038,439 | 280,000 | 43,750 | - | - | - | - | 3,065,000 | 994,689 |
| 2032 | 4,516,725 | 3,550,000 | 966,725 | 290,000 | 29,750 | - | - | - | - | 3,260,000 | 936,975 |
| 2033 | 4,659,645 | 3,775,000 | 884,645 | 305,000 | 15,250 | - | - | - | - | 3,470,000 | 869,395 |
| 2034 | 4,487,257 | 3,695,000 | 792,257 | - | - | - | - | - | - | 3,695,000 | 792,257 |
| 2035 | 4,639,575 | 3,935,000 | 704,575 | - | - | - | - | - | - | 3,935,000 | 704,575 |
| 2036 | 4,802,262 | 4,195,000 | 607,262 | - | - | - | - | - | - | 4,195,000 | 607,262 |
| 2037 | 4,964,325 | 4,465,000 | 499,325 | - | - | - | - | - | - | 4,465,000 | 499,325 |
| 2038 | 5,132,831 | 4,765,000 | 367,831 | - | - | - | - | - | - | 4,765,000 | 367,831 |
| 2039 | 5,307,501 | 5,080,000 | 227,501 | - | - | - | - | - | - | 5,080,000 | 227,501 |
| 2040 | 2,722,895 | 2,645,000 | 77,895 | - | - | - | - | - | - | 2,645,000 | 77,895 |
| | \$ 129,532,934 | \$ 101,413,066 | \$ 28,119,868 | \$ 2,715,000 | \$ 824,250 | \$ 13,530,000 | \$ 2,824,700 | \$ 27,793,066 | \$ 9,122,194 | \$ 57,375,000 | \$ 15,348,724 |



General Bonded Debt and Legal Debt Margin: Mt. Hood Community College has no general obligation bond debt. The legal debt limitation in Oregon statute (ORS 341.675) is 1.5% of the real market value of a property. The limit applies to the bonded indebtedness, the outstanding principal amount of voter-approved general obligation bonds. The college may levy property taxes in the amount necessary to pay debt service on these bonds.

Ratio of General Bonded Debt and Legal Debt Margin
(unaudited)
Last Five Fiscal Years Ended June 30
(In \$thousands)

| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Bonded Outstanding Debt: | | | | | |
| General obligation bonds (1) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Amounts set aside to repay debt | - | - | - | - | - |
| Total net general bonded debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal Debt Margin: | | | | | |
| Debt limit under ORS 308.207 | \$ 639,316 | \$ 710,170 | \$ 737,021 | \$ 770,383 | \$ 830,804 |
| Less net debt applicable to legal limit | - | - | - | - | - |
| Legal debt margin | \$ 639,316 | \$ 710,170 | \$ 737,021 | \$ 770,383 | \$ 830,804 |
| Real market property value | \$ 42,621,053 | \$ 47,344,662 | \$ 49,134,711 | \$ 51,358,893 | \$ 55,386,938 |
| General obligation bond debt to RMV | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Population (estimate) | 328 | 333 | 338 | 338 | 338 |
| Debt per capita | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal debt margin as a percentage of the debt limit | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Legal Debt Margin Calculation for FY2022 | | | | | |
| Real market property value | \$ 55,386,938 | | | | |
| Applicable debt limit percentage | 1.50% | | | | |
| Legal debt limit | \$ 830,804 | | | | |

General Fund

General Fund

General Fund resources constitute those funds available as a resource to satisfy the College's obligations within the General Fund for the academic and fiscal year. This category includes projected current-year revenues and the un-restricted General Fund beginning balance. Both can be used to satisfy current-year obligations. The College General Fund budget has been developed per a fiscal strategy that considers future state support, projected enrollment, and required college expenditures. This fiscal strategy ensures flexibility for the College to adjust to changing circumstances throughout the fiscal year yet strives to provide maximum stability to academic programs, instructional climate, and student support. Achieving this requires continued adjustments and reallocations of the college budget while adjusting for fixed cost increases and unplanned events. All fiscal premises are based on the District's mission of providing quality education and student support delivery systems.

General Fund Summary
By Service Area

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|------------------------------|----------------------|----------------------|-------------------|-------------------|----------------------------|----------------------|-------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

Resources

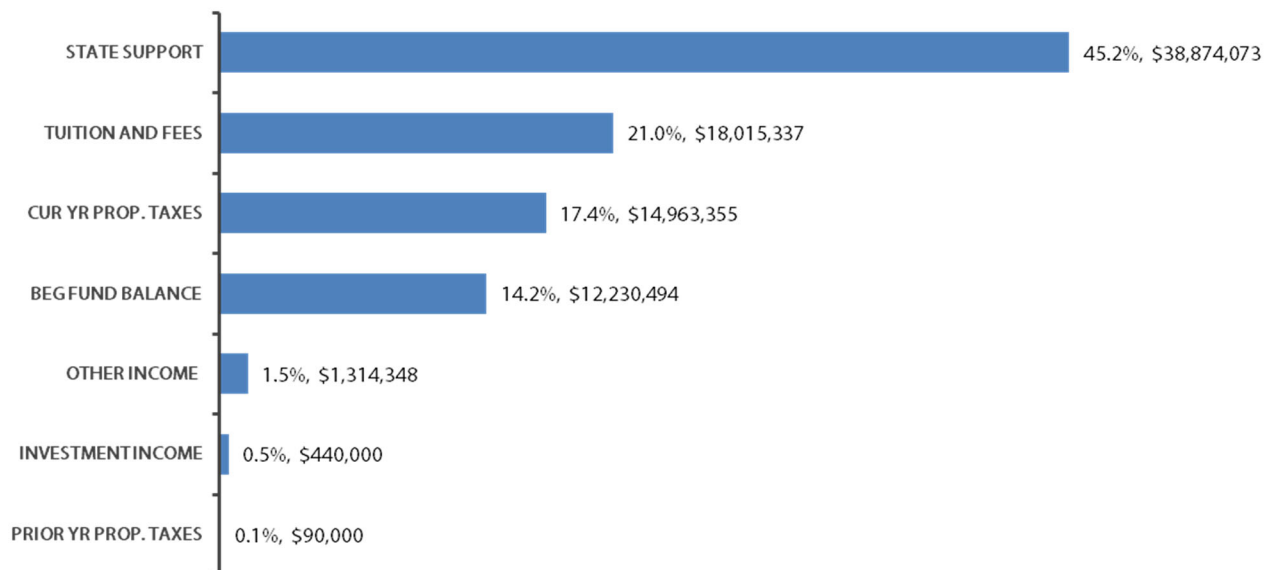
General Fund resources constitute those funds available as a resource to satisfy the College's obligations within the General Fund for 2023-24. This amount includes projected current-year revenues and unrestricted General Fund beginning balance, as those funds can also be used to satisfy current-year obligations.

Resources for 2023-24 include the following assumptions:

- \$3.1 million increase in state support based on the Governor's Requested Budget for higher education.
- 4.5% increase in enrollment based on strategic enrollment initiatives
- 1.7% increase in tuition per credit hour

**General Fund Resources by Object
\$85,927,607**

| Actual | | Resources: | Budget | | | Difference | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|---------------------------|--------------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 32,056,348 | \$ 35,103,029 | State Support | \$ 35,729,173 | \$ 38,874,073 | \$ 38,874,073 | \$ 3,144,900 | 8.8% |
| 13,846,291 | 14,251,684 | Cur Yr Prop. Taxes | 14,599,468 | 14,963,355 | 14,963,355 | 363,887 | 2.5% |
| 202,786 | 184,616 | Prior Yr Prop. Taxes | 100,000 | 90,000 | 90,000 | (10,000) | -10.0% |
| 21,506,667 | 16,448,771 | Tuition and Fees | 16,698,196 | 18,015,337 | 18,015,337 | 1,317,141 | 7.9% |
| 3,826,671 | 6,066,470 | Federal Grants | - | - | - | - | - |
| 207,683 | 289,870 | Investment Income | 321,924 | 440,000 | 440,000 | 118,076 | 36.7% |
| - | 16,887 | Transfers In | - | - | - | - | - |
| 1,670,984 | 1,945,084 | Other Income | 1,300,598 | 1,314,348 | 1,314,348 | 13,750 | 1.1% |
| 73,317,430 | 74,306,411 | Total Resources | 68,749,359 | 73,697,113 | 73,697,113 | 4,947,754 | 7.2% |
| 9,666,312 | 15,402,319 | Beginning Fund Balance | 19,535,549 | 12,230,494 | 12,230,494 | (7,305,055) | -37.4% |
| \$ 82,983,742 | \$ 89,708,730 | Total Resources and Beginning Fund Balance | \$ 88,284,908 | \$ 85,927,607 | \$ 85,927,607 | \$ (2,357,301) | -2.7% |

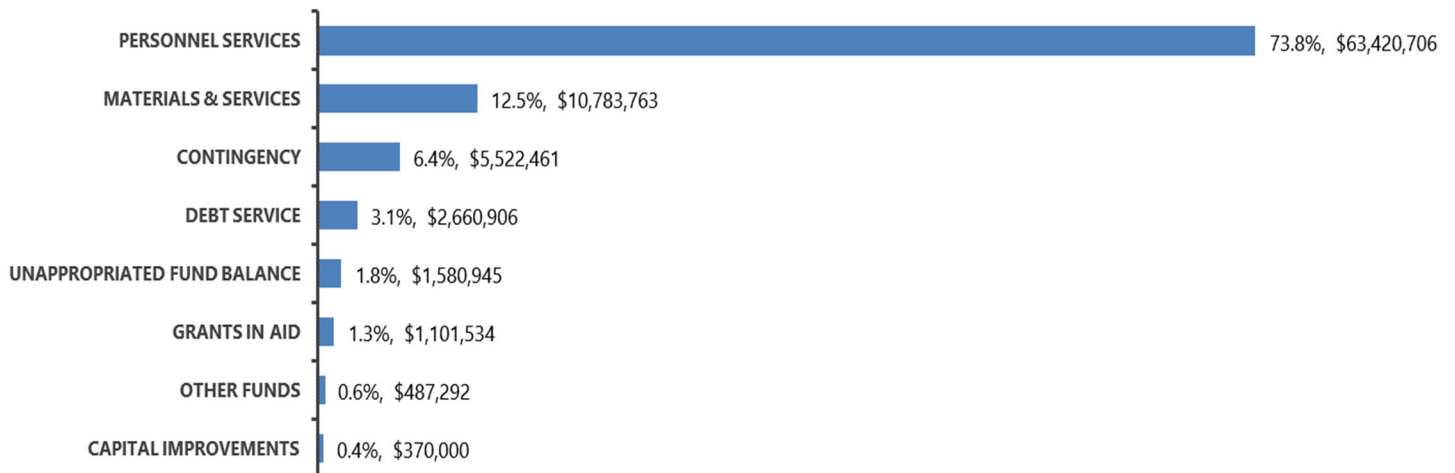


Requirements by Object

Mt. Hood Community College expends funds for specific items, such as salaries, benefits, supplies, services, and other requirements. Object classification identifies the specific items purchased. Personnel services include salaries, benefits, and other related expenses. Materials and services are those consumables used during the year, either in direct, indirect, or general support of instruction at the college. Capital Improvements include enhancements or improvements to buildings or equipment and related expenditures. Transfers to Other Funds include contributions for programs outside the General Fund, such as Aquatics Center and Facilities capital projects.

General Fund Requirements by Object
\$85,927,607

| Actual | | Requirements: | Budget | | | Difference | |
|----------------------|----------------------|--|----------------------|----------------------|----------------------|---------------------------|--------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 56,139,189 | \$ 56,459,939 | Personnel Services | \$ 60,806,138 | \$ 63,360,404 | \$ 63,420,706 | \$ 2,614,568 | 4.3% |
| 7,454,631 | 8,283,890 | Materials & Services | 9,821,562 | 10,868,763 | 10,783,763 | 962,201 | 9.8% |
| 2,409,225 | 2,571,574 | Debt Service | 2,543,427 | 2,659,242 | 2,660,906 | 117,479 | 4.6% |
| 170,076 | 558,144 | Capital Improvements | 325,405 | 370,000 | 370,000 | 44,595 | 13.7% |
| 487,292 | 487,292 | Transfer to Other Funds | 4,287,292 | 487,292 | 487,292 | (3,800,000) | -88.6% |
| 921,010 | 797,915 | Grants in Aid | 1,030,914 | 1,101,534 | 1,101,534 | 70,620 | 6.9% |
| 67,581,423 | 69,158,754 | Total Requirements | 78,814,738 | 78,847,235 | 78,824,201 | 9,463 | 0.01% |
| - | - | Contingency | 7,738,757 | 5,499,427 | 5,522,461 | (2,216,296) | -28.6% |
| 15,402,319 | 20,549,976 | Unappropriated Fund Balance | 1,731,413 | 1,580,945 | 1,580,945 | (150,468) | -8.7% |
| \$ 82,983,742 | \$ 89,708,730 | Total Requirments and Ending Fund Balance | \$ 88,284,908 | \$ 85,927,607 | \$ 85,927,607 | \$ (2,357,301) | -2.7% |

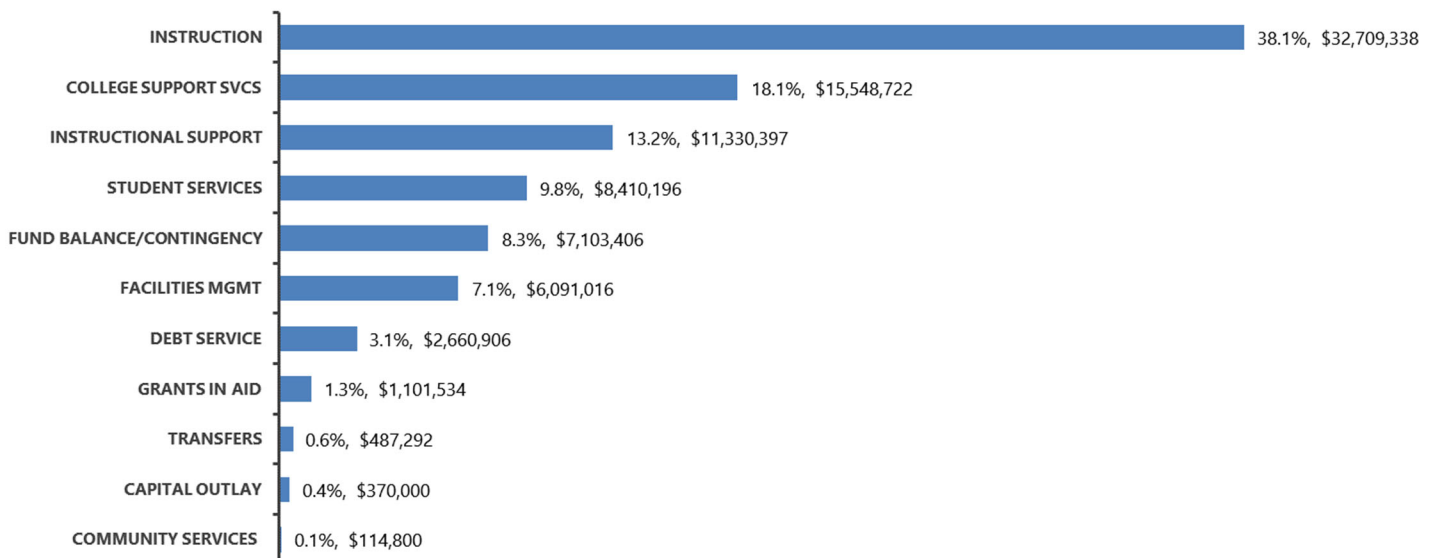


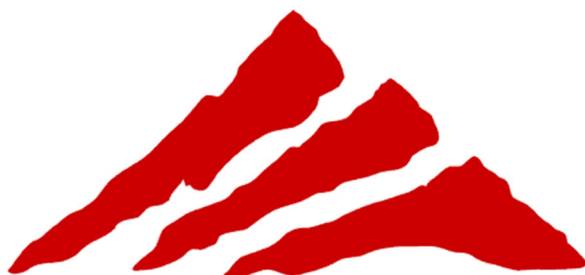
Requirements by Function

Mt. Hood Community College expends funds for specific functions related to the College's mission, goals, and objectives. Those expenditures are classified based on operational function. The specific operational functions are listed here for Mt. Hood Community College and explained in the glossary of this budget document. It is important to understand each operational function and what expenditures within each classification are intended to accomplish for the college. These functional classifications remain constant, regardless of the fund from which the expenditure occurred.

General Fund Requirements by Function
\$85,927,607

| Actual | | Requirements: | Budget | | | Difference | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|------------------------|--------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 31,185,379 | \$ 30,208,990 | Instruction | \$ 31,781,285 | \$ 32,528,780 | \$ 32,709,338 | \$ 928,053 | 2.9% |
| 9,233,769 | 9,345,604 | Instructional Support | 10,686,117 | 11,510,957 | 11,330,397 | 644,280 | 6.0% |
| 6,335,314 | 6,866,437 | Student Services | 7,783,955 | 8,434,892 | 8,410,196 | 626,241 | 8.0% |
| 108,042 | 109,261 | Community Services | 103,562 | 114,800 | 114,800 | 11,238 | 10.9% |
| 12,350,037 | 13,039,876 | College Support Svcs | 14,695,757 | 15,548,722 | 15,548,722 | 852,965 | 5.8% |
| 4,381,279 | 5,173,661 | Facilities Mgmt | 5,629,276 | 6,091,016 | 6,091,016 | 461,740 | 8.2% |
| 2,409,225 | 2,571,574 | Debt Service | 2,491,175 | 2,659,242 | 2,660,906 | 169,731 | 6.8% |
| 170,076 | 558,144 | Capital Outlay | 325,405 | 370,000 | 370,000 | 44,595 | 13.7% |
| 921,010 | 797,915 | Grants in Aid | 1,030,914 | 1,101,534 | 1,101,534 | 70,620 | 6.9% |
| 487,292 | 487,292 | Transfers | 4,287,292 | 487,292 | 487,292 | (3,800,000) | -88.6% |
| 67,581,423 | 69,158,754 | Total Requirements | 78,814,738 | 78,847,235 | 78,824,201 | 9,463 | 0.01% |
| 15,402,319 | 20,549,976 | Fund Balance/Contingency | 9,470,170 | 7,080,372 | 7,103,406 | (2,366,764) | -25.0% |
| \$ 82,983,742 | \$ 89,708,730 | Total Requirements and Ending Fund Balance | \$ 88,284,908 | \$ 85,927,607 | \$ 85,927,607 | \$ (2,357,301) | -2.7% |





MT. HOOD

COMMUNITY COLLEGE

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General Fund Service Areas

President and Governing Board

Development and District Communications

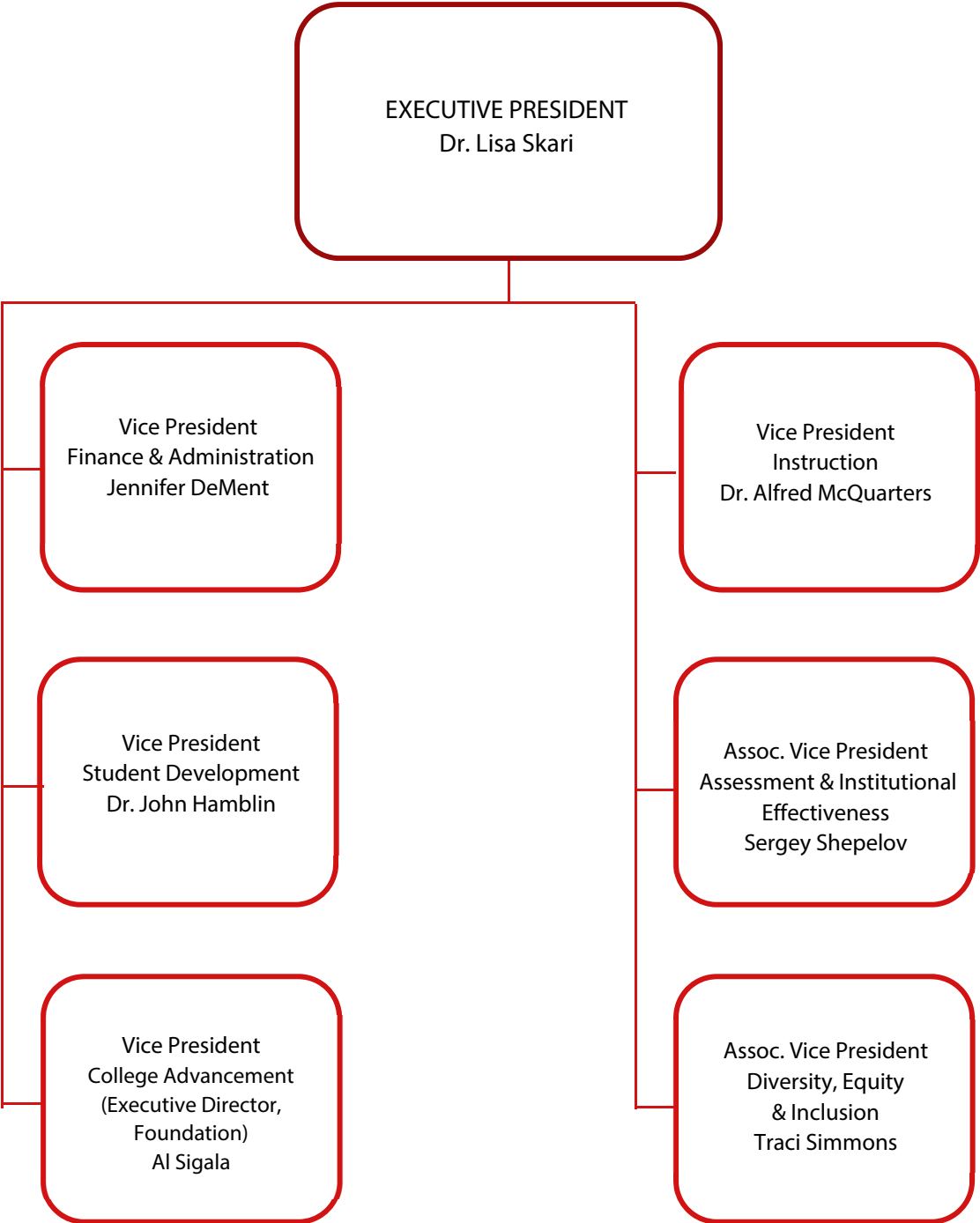
Instruction and Instructional Support

Student Development

Administrative Services and Institutional Items

**President
and
Governing Board**

President's Office Organizational Structure



**President
& Governing Board**

The Mt. Hood Community College District Board of Education consists of seven College District citizens, each elected for a four-year term. Board members serve without pay. In July 2018, the Board hired Dr. Lisa Skari to serve as the College’s president.

VISION:

Mt. Hood Community College is valued as a cornerstone of the community for affordability, equitable student success, innovation, and financial stewardship.

GOALS:

- B - Provide the Full Range of Educational and Support Programs and Services Needed to Allow Students to Meet their Educational, Career, and Personal Goals**
 - Seek additional funding through a variety of potential revenue sources such as a local bond measure, grants, and philanthropic and industry funding and support to implement the objectives defined in this Strategic Plan.
- C - Align the College’s Organizational Structure, Systems and Processes to Reflect the Diversity of the Communities We Serve**
 - Develop and implement a regularly occurring and transparent comprehensive academic program review process that aligns with accreditation process and includes a 360-degree review from employees, students, community members, and partners.

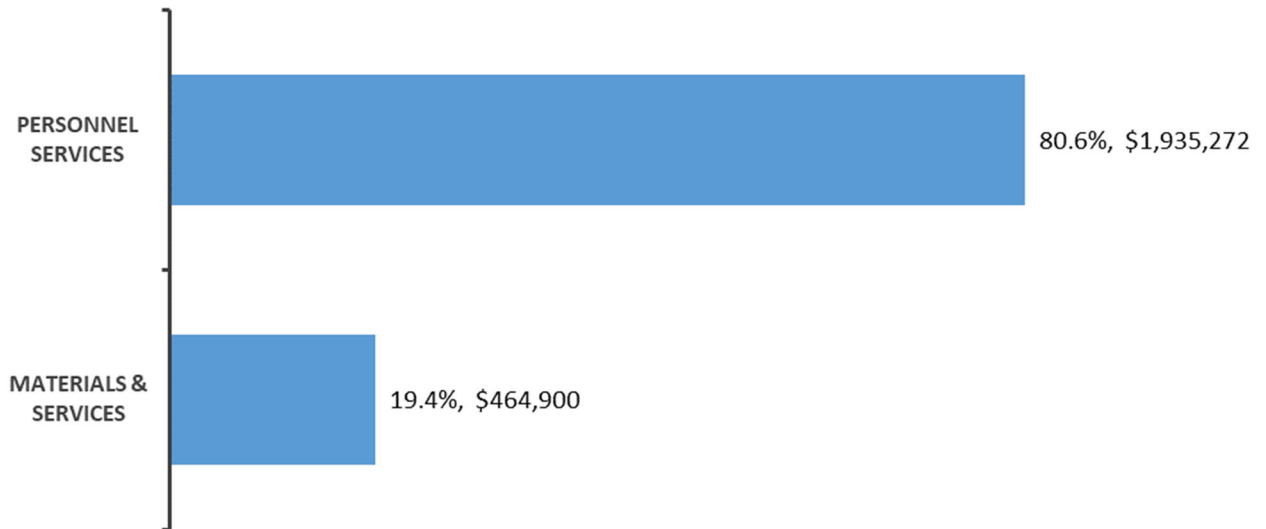
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|--|---------------------------|---------------------------------|-------------------|-------------------|---------------------------------------|----------------------|-------------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

President & Governing Board
\$2,400,172

| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 866,413 | \$ 845,208 | Research & Planning | \$ 1,062,481 | \$ 1,093,001 | \$ 1,093,001 | \$ 30,520 | 2.9% |
| 287,660 | 315,806 | Governing Board | 349,544 | 373,094 | 373,094 | 23,550 | 6.7% |
| 384,229 | 442,779 | President's Office | 510,453 | 561,722 | 561,722 | 51,269 | 10.0% |
| 171,556 | 196,909 | Access & Diversity | 295,034 | 372,355 | 372,355 | 77,321 | 26.2% |
| \$ 1,709,858 | \$ 1,800,701 | | \$ 2,217,512 | \$ 2,400,172 | \$ 2,400,172 | \$ 182,660 | 8.2% |



**Development
and
District Communications**

Development & District Communications Organizational Structure



**Development
& District Communications**

The MHCC District Communications office is the communications conduit between the college and its internal and external constituencies, using all available mediums. Development for MHCC aims to direct efforts in acquiring outside financial resources for the college and to support the fundraising initiatives set forth by the MHCC Foundation.

VISION:

The Office of College Advancement will provide increased funding to the college for scholarships, classroom equipment, and general operation needs. District Communications will focus on timeliness, accuracy, and creativity and stay at the forefront of communications techniques, trends, and platforms to proactively share the college's story by engaging any audience, anywhere, at any time.

GOALS:

B - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals

- Increase donations through planned giving initiatives and increased alumni involvement.

D - Provide facilities and technology platforms to serve the needs of all students

- Begin market research and content architecture for construction of a new website.

E - Increase our visibility and strengthen the connection between the college and our local and regional community partners

- Increase revenue through rental of the facility

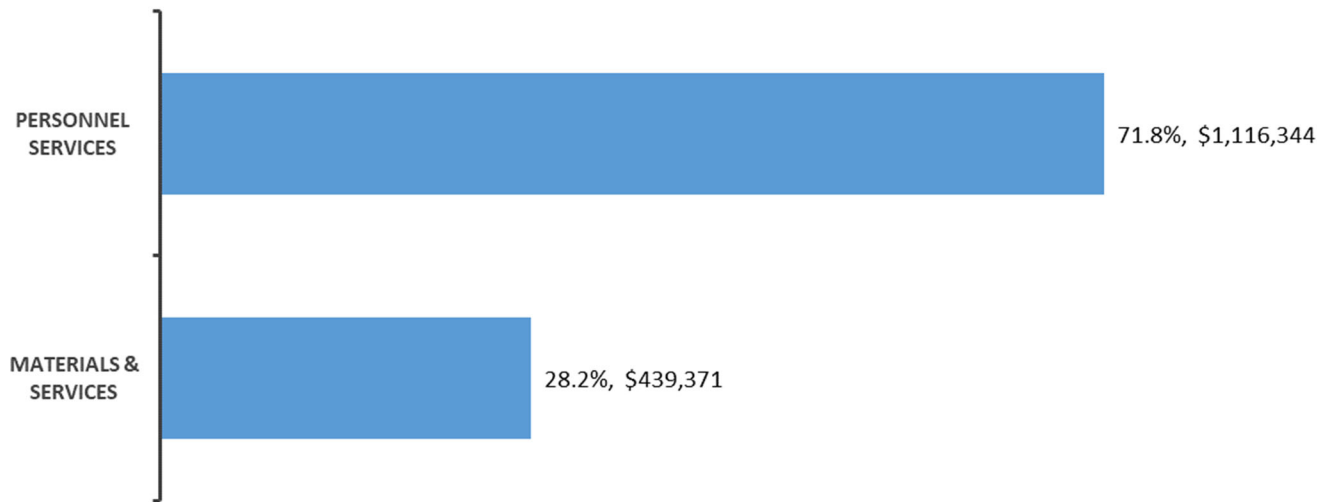
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|--------------------------------------|---------------------------|---------------------------------|-------------------|-------------------|---------------------------------------|----------------------|-------------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

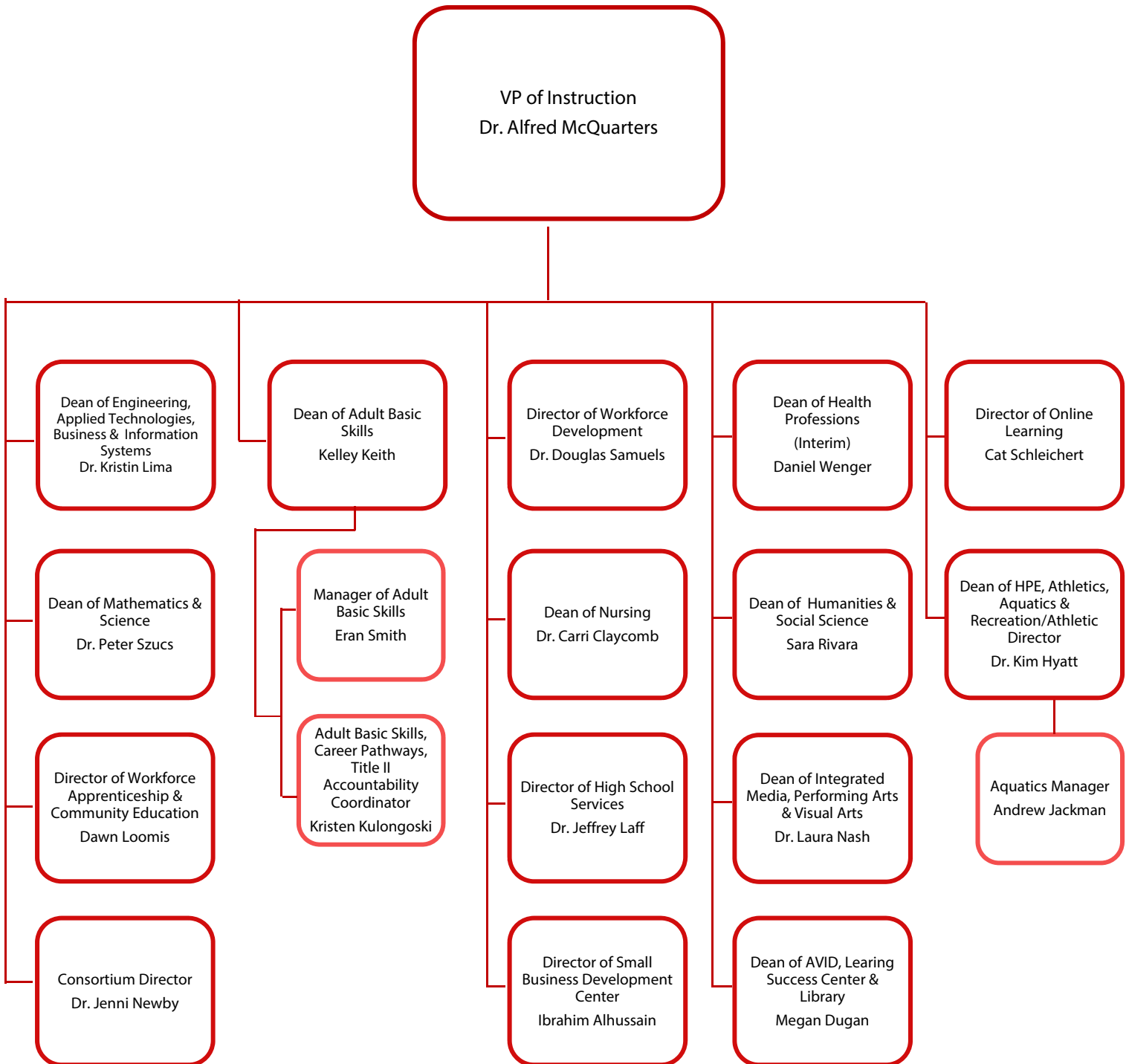
Development & District Communications
\$1,555,715

| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 108,042 | \$ 109,261 | Community Service | \$ 103,562 | \$ 114,800 | \$ 114,800 | \$ 11,238 | 10.9% |
| 309,906 | 316,599 | Resource Development | 336,802 | 356,603 | 356,603 | 19,801 | 5.9% |
| 23,237 | - | Graphic Services | - | - | - | - | - |
| 622,299 | 676,224 | District Communication | 1,063,180 | 1,084,312 | 1,084,312 | 21,132 | 2.0% |
| \$ 1,063,484 | \$ 1,102,084 | | \$ 1,503,544 | \$ 1,555,715 | \$ 1,555,715 | \$ 52,171 | 3.5% |



**Instruction
and
Instructional Support**

Vice President of Instruction Organization Structure



Instruction & Instructional Support

Instruction is the core purpose of the college. Instructional Services directly supports Instruction.

VISION:

MHCC is the choice for life-long education to meet the continuum of student goals. Instructional Services supports learner success by increasing access to educational opportunities and facilitating innovative instructional partnerships.

GOALS:

- A** - *Improve teaching and learning practices and processes to support learning and success for all students.*
 - Provide ongoing trainings and time for teaching staff to integrate best practices for effective and inclusive teaching into their classes, including culturally responsive teaching, experiential learning, and community connections.
- B** - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*
 - Develop and implement a regularly occurring and transparent comprehensive academic program review process that aligns with accreditation process and includes a 360-degree review from employees, students, community members, and partners.
 - Create a process that identifies student needs and interests (modality, day/time, location, etc.) then align academic courses and programs to parallel findings.
 - Identify and align programs and offerings internally and with local and regional partners and community-based organizations to better meet industry and community needs
- D** - *Provide facilities and technology platforms to serve the needs of all students*
 - Ensure that all employees and students have modern and up-to-date office and classroom technology that is consistent of current workplace/industry needs.
 - Improve MHCC's website presence to streamline, improve readability level, include language translation and refine focus to ensure it is geared towards student and the community.
- E** - *Increase our visibility and strengthen the connection between the college and our local and regional community partners*
 - Ensure the College is authentically engaging with historically excluded and multi-lingual communities.

General Fund
by Service Area

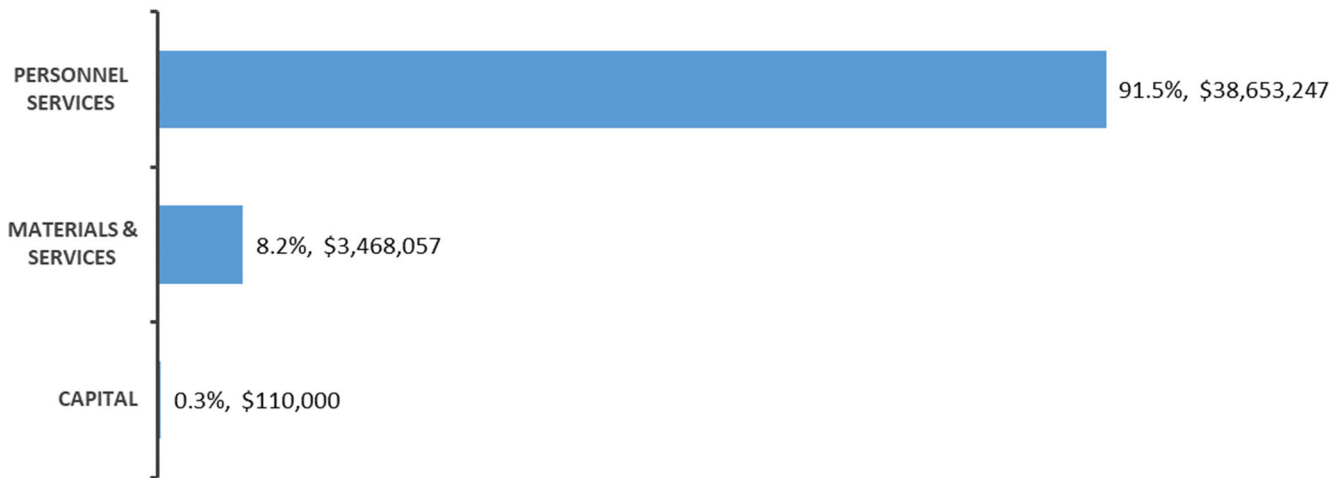
| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|---|----------------------|----------------------|-------------------|-------------------|----------------------------|----------------------|--------------|
| Instruction & Instr. Support | \$ 38,653,249 | \$ 3,466,393 | \$ 110,000 | \$ - | \$ - | \$ 42,229,642 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,781,479 | 653,413 | - | - | - | 8,434,892 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 112,727 | 3,927,992 | 250,000 | 487,292 | 7,080,372 | 11,858,383 | 13.8% |
| | \$ 63,360,404 | \$ 14,629,539 | \$ 370,000 | \$ 487,292 | \$ 7,080,372 | \$ 85,927,607 | 100% |

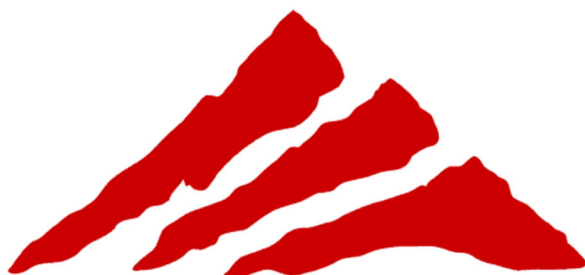
(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

**Instruction & Instructional Support
\$42,231,304**

| Actual | | Function | Budget | | | Difference | |
|----------------------|----------------------|--|-----------------------------------|----------------------|----------------------|---------------------------|--------------|
| 2020-21 | 2021-22 | | Amended 2022-23 ⁽¹⁾ | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 1,346,427 | \$ 1,544,271 | Office of Instruction & Centralized Instruction | \$ 7,780,504 | \$ 10,014,433 | \$ 10,350,635 | \$ 2,570,131 | 33.0% |
| 3,124,278 | 3,027,280 | Health Professions | 2,564,655 | 2,367,922 | 2,367,922 | (196,733) | -7.7% |
| 2,314,050 | 2,421,701 | Nursing | 2,143,724 | 2,021,860 | 2,021,860 | (121,864) | -5.7% |
| 5,903,308 | 5,184,552 | Engineering, Applied Tech., Business & Information Systems | 4,068,812 | 4,178,695 | 4,178,695 | 109,883 | 2.7% |
| 7,114,329 | 6,969,114 | Mathematics & Science | 6,498,690 | 6,005,179 | 6,005,179 | (493,511) | -7.6% |
| 2,247,526 | 1,727,198 | Workforce Apprenticeship & Community Education | 1,983,972 | 2,376,355 | 2,376,355 | 392,383 | 19.8% |
| 535,434 | 606,220 | High School Services | 830,228 | 907,918 | 907,918 | 77,690 | 9.4% |
| 164,714 | 160,631 | Small Business Development Center | 180,269 | 187,145 | 188,809 | 8,540 | 4.7% |
| 2,285,830 | 2,981,538 | Adult Basic Skills | 2,316,238 | 2,050,848 | 2,050,848 | (265,390) | -11.5% |
| 6,552,394 | 6,146,007 | Humanities & Social Science | 4,898,018 | 4,424,784 | 4,424,784 | (473,234) | -9.7% |
| 2,670,487 | 2,957,002 | Integrated Media, Performing Arts & Visual Arts | 2,607,654 | 2,668,038 | 2,668,038 | 60,384 | 2.3% |
| 1,390,397 | 1,349,308 | HPE, Recreation & Athletics | 1,224,335 | 1,167,359 | 1,167,359 | (56,976) | -4.7% |
| 2,509,900 | 2,498,354 | AVID, Learning Success Center & Library | 2,864,264 | 2,941,766 | 2,605,562 | (258,702) | -9.0% |
| 692,117 | 646,215 | Online Learning | 711,770 | 916,040 | 916,040 | 204,270 | 28.7% |
| 44,062 | 69,788 | Human Development | 13,210 | 1,300 | 1,300 | (11,910) | -90.2% |
| \$ 38,895,253 | \$ 38,289,178 | | \$ 40,686,343 | \$ 42,229,642 | \$ 42,231,304 | \$ 1,544,961 | 3.80% |

(1) Part-time instruction, extra teach and summer teach are budgeted centrally and are reflected under Centralized Instruction.





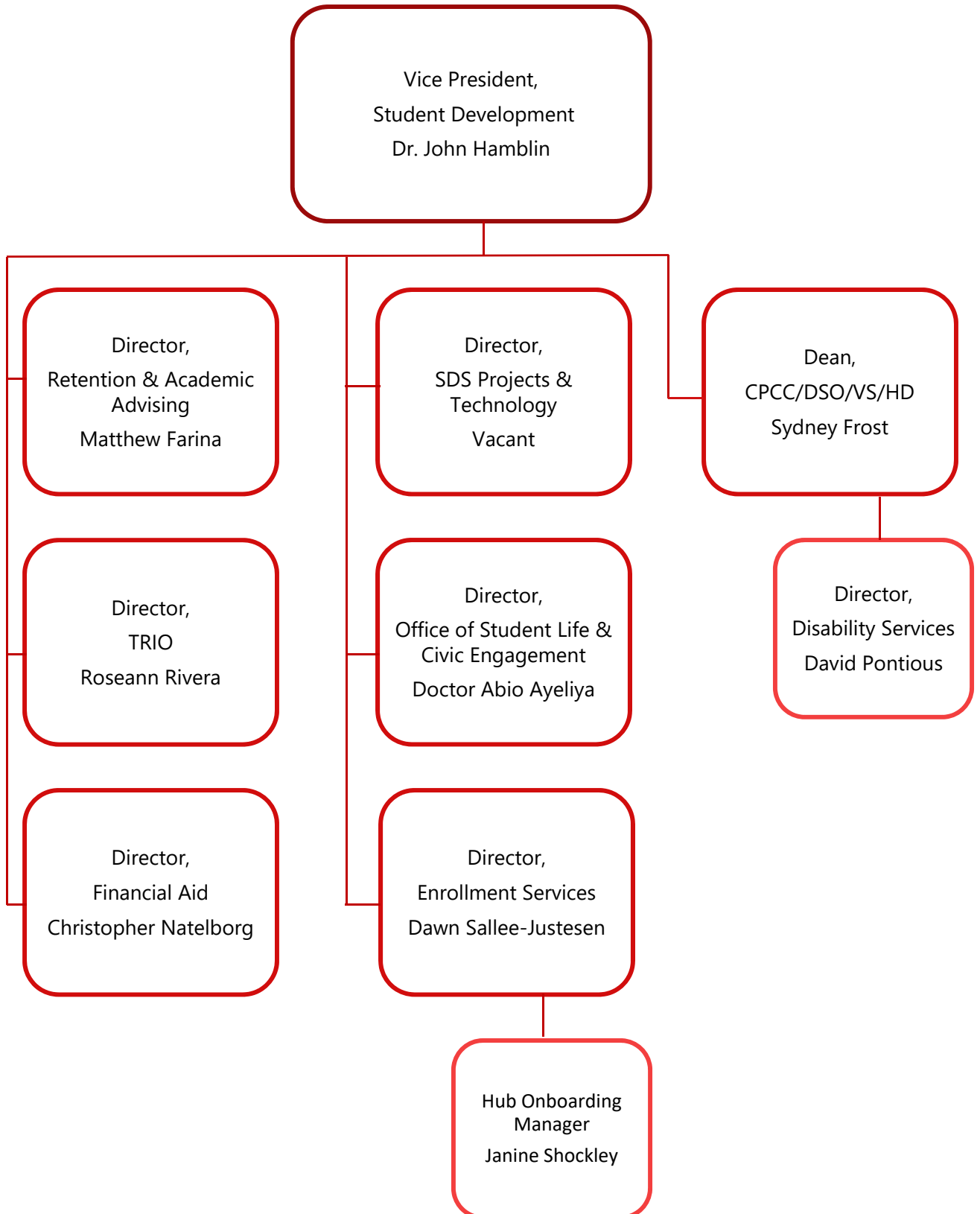
MT. HOOD

COMMUNITY COLLEGE

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Student Development

Student Development Organizational Structure



Student Development

Student Development and Success provides a student centric approach to ensure every student is given the best opportunity and supports to be successful here at MHCC and reach their career, personal, and academic goals.

VISION:

MHCC Student Development works to reduce barriers to provide the best possible start for students, working to enhance student satisfaction- developing methods to collect, interpret, and evaluate student satisfaction and impact of improvements. We tirelessly seek opportunities to improving student access, retention, and success.

GOALS:

- B** - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*
 - Identify and align support services to parallel student needs and interests (student basic needs, Barney's pantry, Head Start, etc.).
 - Identify and align programs and offerings internally and with local and regional partners and community-based organizations to better meet industry and community needs.
 - Expand the community college's academic program planning and review process and prepare an updated Academic Program Plan that is integrated with the Strategic Enrollment and Comprehensive Facilities plans, to include the values, mission, vision and meet the goals of the Strategic Plan.
 - Develop and implement a regularly occurring comprehensive review of student support services (advising, TRIO, AVID, etc.) to ensure continuous alignment with student needs.
- C** - *Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*
 - Ensure that the implementation progress of supplemental guiding plans, such as the Strategic Enrollment Plan, are annually evaluated and findings are publicly posted and reported to the Board of Education.
- E** - *Increase our visibility and strengthen the connection between the college and our local and regional community partners*
 - Ensure the College is authentically engaging with historically excluded and multi-lingual communities.
 - Develop a process for capturing the work MHCC is doing to connect with the community, and coordinate our efforts for engaging and informing the public, as well as the campus community.

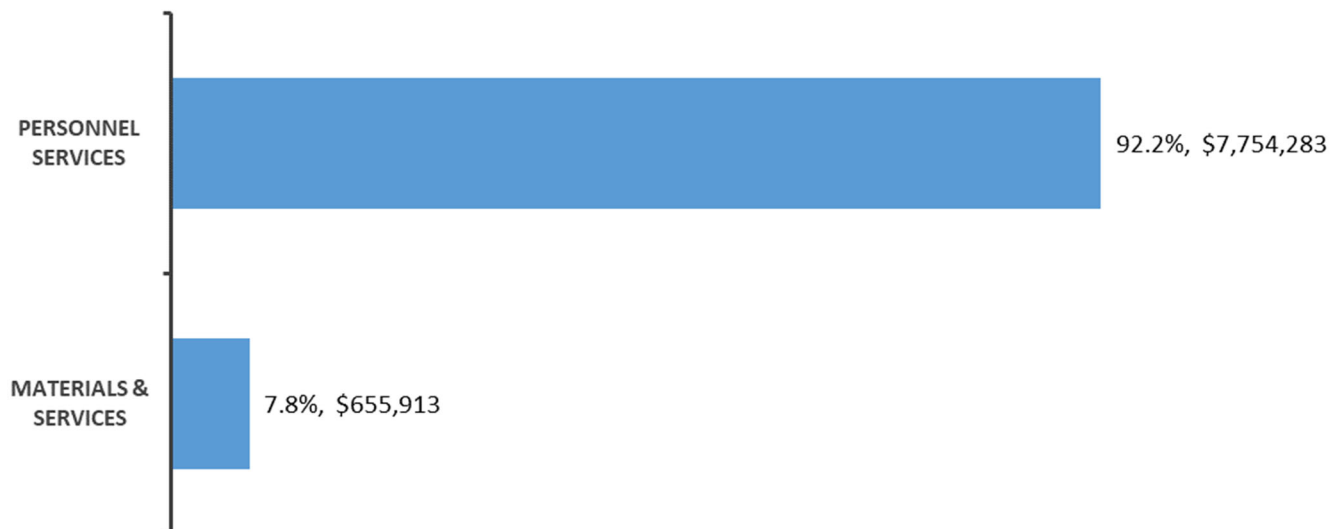
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|------------------------------|-----------------------|-------------------------|-------------------|-------------------|-------------------------------|----------------------|---------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

Student Development
\$8,410,196

| Actual | | | Budget | | | Difference | |
|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|---------------------------|-------------|
| 2020-21 | 2021-22 | Function | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 858,546 | \$ 983,255 | Student Development | \$ 1,161,150 | \$ 747,711 | \$ 747,711 | \$ (413,439) | -35.6% |
| 913,960 | 924,031 | Admissions/Records | 1,017,643 | 1,023,789 | 1,023,789 | 6,146 | 0.6% |
| 141,548 | 151,077 | International Program | 157,821 | 123,717 | 123,717 | (34,104) | -21.6% |
| 407,556 | 466,982 | Student Life | 527,768 | 557,223 | 557,223 | 29,455 | 5.6% |
| 118,140 | 101,110 | TRIO program | 68,620 | 98,378 | 73,682 | 5,062 | 7.4% |
| 133,942 | - | Retention | - | - | - | - | - |
| - | 78,372 | Student Basic Needs | 163,541 | 339,435 | 339,435 | 175,894 | 107.6% |
| 575,590 | 877,613 | Advising & Recruitment | 949,272 | 1,056,841 | 1,056,841 | 107,569 | 11.3% |
| 390,462 | 400,519 | Disability Services | 463,515 | 482,973 | 482,973 | 19,458 | 4.2% |
| 363,286 | 374,332 | Testing Services | 395,704 | 469,142 | 469,142 | 73,438 | 18.6% |
| 193,712 | 224,694 | Transitions | 247,746 | 268,144 | 268,144 | 20,398 | 8.2% |
| 818,403 | 828,876 | Student Aid | 931,436 | 991,372 | 991,372 | 59,936 | 6.4% |
| 102,436 | 132,738 | Veterans Services | 150,183 | 164,953 | 164,953 | 14,770 | 9.8% |
| 857,725 | 916,319 | Career Services | 909,778 | 1,405,826 | 1,405,826 | 496,048 | 54.5% |
| 227,107 | 217,471 | Outreach | 272,092 | 241,407 | 241,407 | (30,685) | -11.3% |
| 232,901 | 189,047 | Student HUB | 367,686 | 463,981 | 463,981 | 96,295 | 26.2% |
| \$ 6,335,314 | \$ 6,866,436 | | \$ 7,783,955 | \$ 8,434,892 | \$ 8,410,196 | \$ 626,241 | 8.0% |





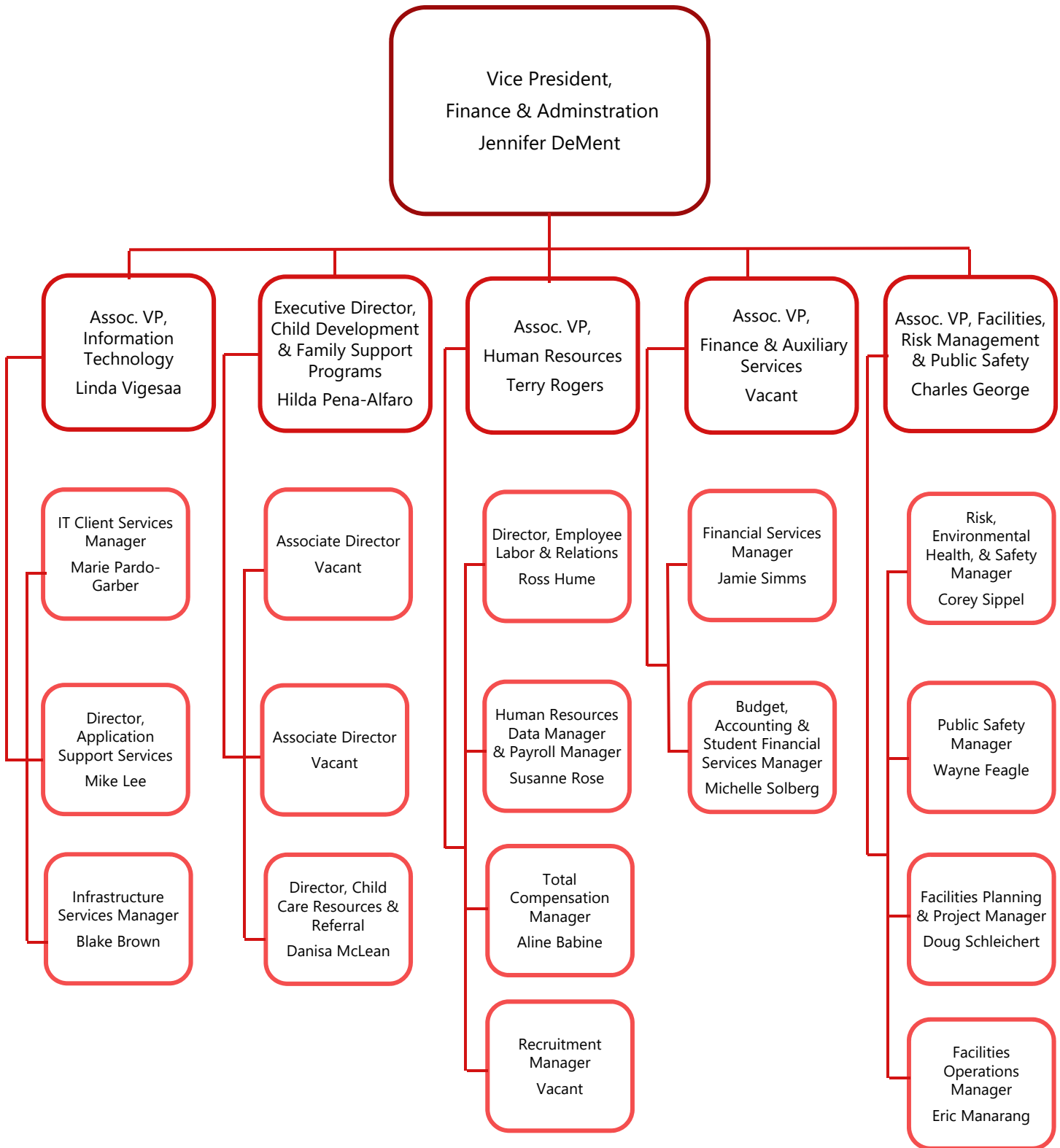
MT. HOOD

COMMUNITY COLLEGE

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Administrative Services

Finance & Administrative Organizational Structure



Administrative Services

Administrative Services provides leadership, oversight, and stewardship for all aspects of the college's financial, human and physical resources, with responsibilities for all non-instructional and non-student services activities on campus.

VISION:

To support learners, community and partners by providing the resources and infrastructure needed for success through finance, facilities, information technology, human resources, and child development and family support programs.

GOALS:

- B** - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*
 - Identify and align support services to parallel student needs and interests by developing and implementing a plan to reach full Head Start enrollment and improve campus wayfinding and community signage.
- C** - *Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*
 - Address structural inequity to increase diverse representation of employees through a redesign of the recruitment process, targeted recruitment and outreach efforts, and compiling and distributing unit level demographic information.
 - Create a structural framework for equity to be a part of the employee experience throughout the life cycle by conducting business process improvements using an equity lens, ensure data integrity and support data-based decision by cleaning up human resource data, converting employee files to electronic resources, and ensuring accessibility compliance for all digital content.
 - Build a positive climate using principles of equity and trauma-informed care by offering trauma informed care and conflict resolution training, revise and publish procedures for complaints and investigations, and embed equity principles and application in employee onboarding and HR-offered trainings.
- D** - *Provide facilities and technology platforms to serve the needs of all students*
 - Spread awareness of IT and Facilities initiatives and improvements on Campus.
 - Update the comprehensive facilities plan to be integrated with the Academic Program and Strategic Enrollment plans, and proactively seek funding sources or partnerships to implement strategies that will support a welcoming, safe, and inclusive physical setting.
 - Ensure that all employees and students have modern and up-to-date office and classroom technology that is consistent of current workplace/industry needs.

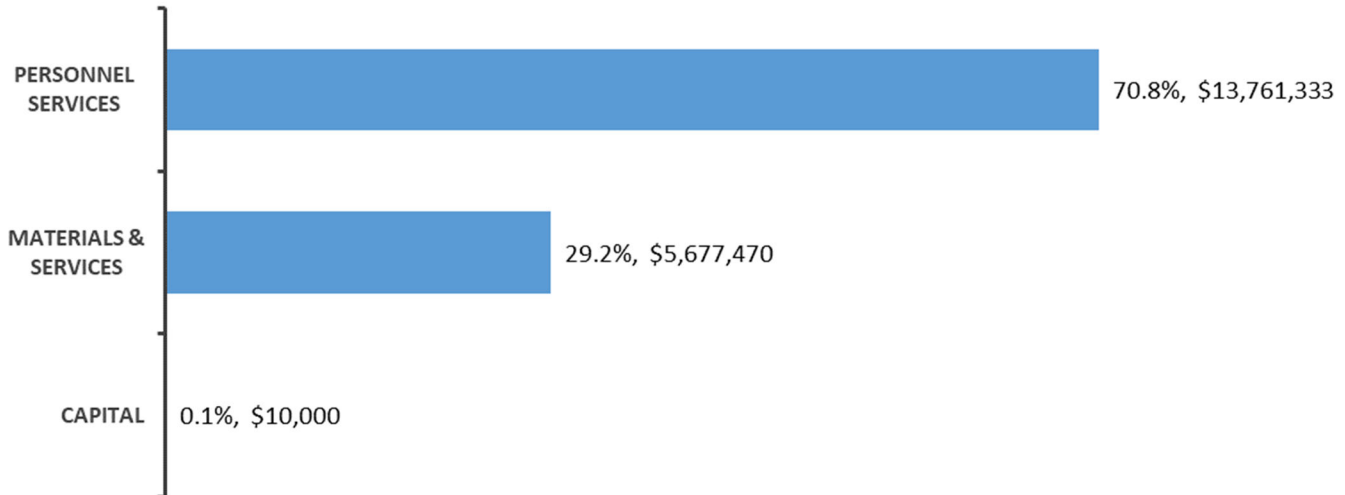
General Fund
by Service Area

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|--------------------------------|----------------------|----------------------|-------------------|-------------------|----------------------------|----------------------|--------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items (1) | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

Administrative Services
\$19,448,803

| Actual | | Function | Budget | | | Difference | |
|----------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|---------------------------|-------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 527,860 | \$ 450,862 | Academic Computing | \$ 566,665 | \$ 566,303 | \$ 566,303 | \$ (362) | -0.1% |
| 326,394 | 362,161 | Administrative Services | 375,837 | 390,354 | 390,354 | 14,517 | 3.9% |
| 672,443 | 704,273 | Risk Management | 750,647 | 941,879 | 941,879 | 191,232 | 25.5% |
| 2,048,635 | 1,788,257 | Business Office | 1,627,856 | 1,710,778 | 1,710,778 | 82,922 | 5.1% |
| 428,774 | 469,419 | Payroll | 508,725 | 491,982 | 491,982 | (16,743) | -3.3% |
| 37,250 | 35,947 | Legal Counsel | 100,000 | 100,000 | 100,000 | - | - |
| 3,939,755 | 4,353,490 | Information Technology | 4,616,894 | 4,984,252 | 4,984,252 | 367,358 | 8.0% |
| 1,469,344 | 1,631,263 | Human Resources | 2,074,500 | 2,295,314 | 2,295,314 | 220,814 | 10.6% |
| 22,234 | 32,996 | Auxiliary Services | 30,571 | 31,292 | 31,292 | 721 | 2.4% |
| 111,093 | 561,603 | Copy Machine Services | 146,340 | 167,993 | 167,993 | 21,653 | 14.8% |
| 1,131,000 | 1,200,753 | Public Safety | 1,366,264 | 1,422,349 | 1,422,349 | 56,085 | 4.1% |
| 210,265 | 233,018 | Mailroom/Warehouse | 234,973 | 245,291 | 245,291 | 10,318 | 4.4% |
| 1,537,283 | 1,820,001 | Plant Operation & Maint | 1,754,682 | 1,952,162 | 1,952,162 | 197,480 | 11.3% |
| 205,306 | 253,018 | Environmental Sfty/Hlth | 255,811 | 271,279 | 271,279 | 15,468 | 6.0% |
| 1,205,935 | 1,362,269 | Custodial Services | 1,550,166 | 1,647,071 | 1,647,071 | 96,905 | 6.3% |
| 412,838 | 533,250 | Grounds Services | 545,755 | 553,074 | 563,074 | 17,319 | 3.2% |
| 1,019,918 | 1,205,122 | Utilities | 1,528,812 | 1,667,430 | 1,667,430 | 138,618 | 9.1% |
| \$ 15,306,326 | \$ 16,997,705 | | \$ 18,034,498 | \$ 19,438,803 | \$ 19,448,803 | \$ 1,414,305 | 7.8% |



Institutional Items

Institutional Items

Institutional items include debt service, tuition waivers, elections, Title IV match, contract requirements, contingency, and fund balance.

VISION:

To account for fixed agency-wide expenses that do not change with enrollment or staffing levels. Includes items such as accounting for in-kind donations, college-wide fees, property taxes, and debt service.

GOALS:

C - *Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*

- Create a structural framework for equity to be a part of the student and employee experience throughout the life cycle by
 - ensuring the MHCC district has representation in all zones through the election of representatives to participate on the board of education and strengthening professional relationships through memberships and event participation to ensure MHCC has a voice at the local, regional and national level through networking events and professional memberships
 - Meeting contractual requirements for CBA employee skills, training, and support.
 - Protect College assets and resources through appropriate consultation with legal professionals.
- Seek additional funding through a variety of potential revenue sources such as a local bond measure, grants, and philanthropic and industry funding and support to implement the objectives defined in this Strategic Plan by maintaining credit rating and future debt capacity of the College by appropriating and making debt service payments on time.

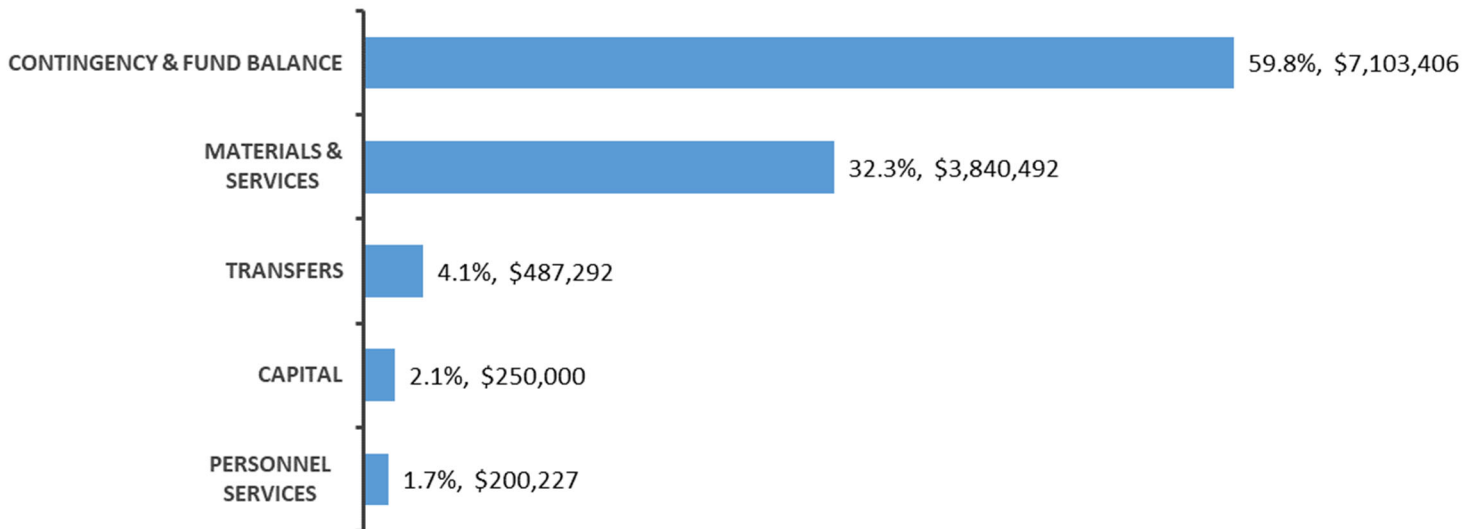
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|------------------------------|-----------------------|-------------------------|-------------------|-------------------|----------------------------------|----------------------|---------------|
| Instruction & Instr. Support | \$ 38,653,247 | \$ 3,468,057 | \$ 110,000 | \$ - | \$ - | \$ 42,231,304 | 49.1% |
| Administrative Services | 13,761,333 | 5,677,470 | 10,000 | - | - | 19,448,803 | 22.6% |
| Student Development | 7,754,283 | 655,913 | - | - | - | 8,410,196 | 9.8% |
| President & Governing Board | 1,935,272 | 464,900 | - | - | - | 2,400,172 | 2.8% |
| Development & Dist. Comm. | 1,116,344 | 439,371 | - | - | - | 1,555,715 | 1.8% |
| Institutional Items | 200,227 | 3,840,492 | 250,000 | 487,292 | 7,103,406 | 11,881,417 | 13.8% |
| | \$ 63,420,706 | \$ 14,546,203 | \$ 370,000 | \$ 487,292 | \$ 7,103,406 | \$ 85,927,607 | 100% |

(1) Institutional items include: debt service, grants in aid, elections, Title IV match, contract requirements, contingency and fund balance

Institutional Items
\$11,881,417

| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|-------------------------|----------------------|----------------------|----------------------|---------------------------|---------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| \$ 784 | \$ 6,559 | Teaching & Learning Ctr | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ - | - |
| 103,089 | 53,967 | Faculty Association F/T | 128,379 | 122,897 | 122,897 | (5,482) | -4.3% |
| 96,478 | 99,717 | Faculty Association P/T | 122,323 | 180,211 | 180,211 | 57,888 | 47.3% |
| 22,223 | - | Elections | 40,000 | - | - | (40,000) | - |
| 2,534,672 | 2,638,403 | Fixed Costs | 2,930,765 | 2,837,075 | 2,837,075 | (93,690) | 100.0% |
| 18,295 | 18,797 | Prof Dev Classified | 38,002 | 38,002 | 38,002 | - | - |
| 921,010 | 797,915 | Waivers | 1,030,914 | 1,101,534 | 1,101,534 | 70,620 | 6.9% |
| 487,292 | 487,292 | Transfers | 4,287,292 | 487,292 | 487,292 | (3,800,000) | -88.6% |
| - | - | Contingency | 7,738,757 | 5,499,427 | 5,522,461 | (2,216,296) | -28.6% |
| - | - | Unappropriated Balance | 1,731,413 | 1,580,945 | 1,580,945 | (150,468) | -8.7% |
| \$ 4,183,843 | \$ 4,102,650 | | \$ 18,058,845 | \$ 11,858,383 | \$ 11,881,417 | \$ (6,177,428) | -34.2% |



Other Funds

Explanation of other funds

Mt. Hood Community College's budget consists of several "funds." Each fund has a specific use, and dollars are earned or received into those funds from specific activities and explicitly for those specific uses. The structural budget deficit is in the General Fund, which is also the most significant fund accounting for the general operations of the College and therefore receives most of the budgetary attention. However, all the funds combine to make the MHCC annual budget, each playing a critical role in college operations. State and local governments use three broad categories of funds: *governmental, proprietary, and fiduciary*.

GOVERNMENTAL FUNDS (fund numbers 01-16)

Governmental funds account for the ongoing operations of those governmental organizations for which they were established.

- 03 Pension Bond Debt Service Fund**
- 06 Physical Plant Maintenance Fund**
- 07 Technology Projects Fund**
- 10 Student Aid & Scholarship Fund**
- 16 Federal, State, and Special Projects Fund**

PROPRIETARY FUNDS (fund numbers 40, 42)

Mt. Hood only has one type of proprietary fund, enterprise funds. The Bookstore and the Aquatic Center are enterprise funds. Enterprise funds are used for services provided to the public on a user-charge basis, similar to the operation of a commercial enterprise.

- 40 Bookstore Fund**
- 42 Aquatics Fund**

FIDUCIARY FUNDS (fund numbers 50 – 52)

Fiduciary funds account for assets held in trust by the government for the benefit of individuals or other entities.

- 50 Clubs Fund**
- 51 Trusts Fund**
- 52 Associated Student Government Fund**

Pension Bond Debt Service Fund

The Pension Bond Debt Service Fund was established to account for principal and interest on bonds issued to finance the College's share of the unfunded actuarial liability of Oregon Public Employees Retirement System (PERS).

VISION:

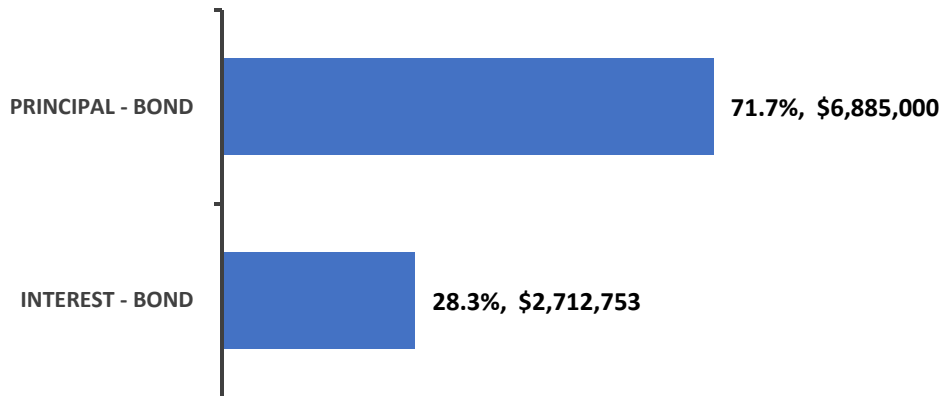
Fund Pension Bond payoff through internal payroll assessments.

GOALS:

E - *Increase our visibility and strengthen the connection between the college and our local and regional community partners*

- Maintain College credit rating to sustain future debt capacity by appropriating and making debt service payments on time.

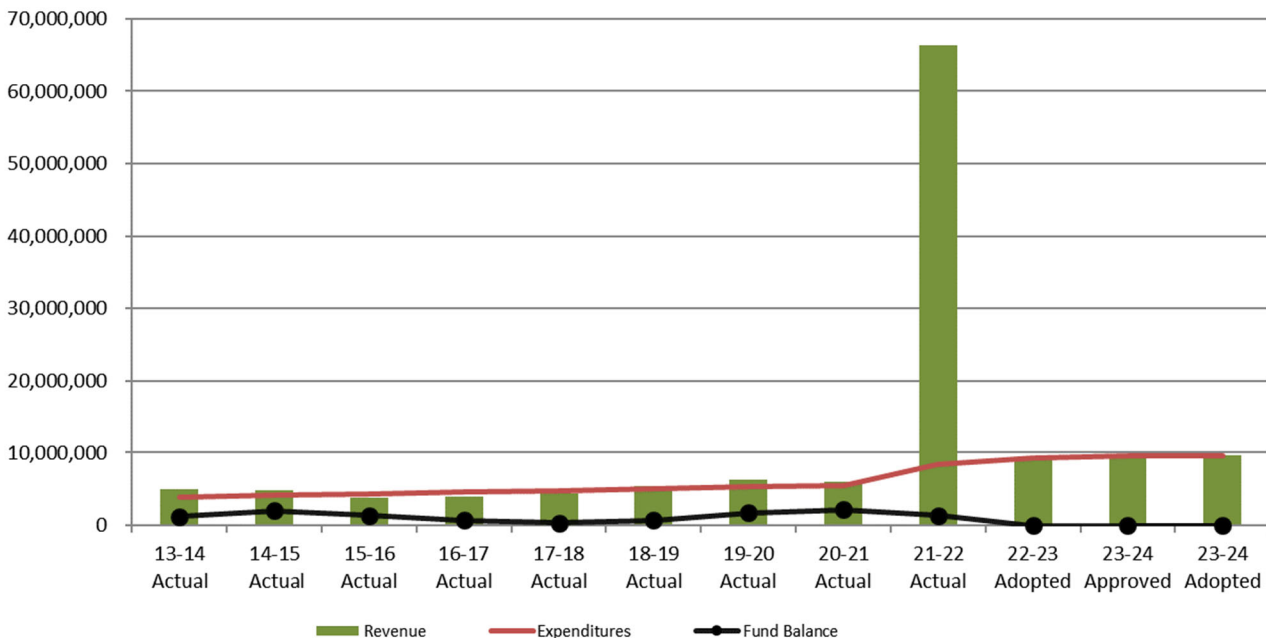
Pension Bond Debt Service Fund Requirements \$9,597,753



Pension Bond Debt Service Fund

Fund requirements are principal and interest on bonds issued to finance the College's share of the unfunded actuarial liability of Oregon Public Employees Retirement System (PERS). Resources are provided by charges assessed to other funds as a percentage of salary subject to PERS.

| Actual | | | Budget | | | Difference | |
|------------------------------|----------------------|---|---------------------|---------------------|---------------------|------------------------|-------------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| Resources: | | | | | | | |
| \$ - | \$ 58,895,000 | Debt Proceeds | \$ - | \$ - | \$ - | \$ - | - |
| 6,017,321 | 7,512,218 | Bond Assessment | 9,243,317 | 9,597,753 | 9,597,753 | 354,436 | 3.8% |
| 6,017,321 | 66,407,218 | Total Revenues | 9,243,317 | 9,597,753 | 9,597,753 | 354,436 | 3.8% |
| 1,679,376 | 2,158,007 | Beginning Fund Balance | - | - | - | - | - |
| \$ 7,696,697 | \$ 68,565,225 | Total Resources | \$ 9,243,317 | \$ 9,597,753 | \$ 9,597,753 | \$ 354,436 | 3.8% |
| Requirements: | | | | | | | |
| \$ 1,337,196 | \$ 2,849,797 | Principal - Bond | \$ 3,253,066 | \$ 6,885,000 | \$ 6,885,000 | \$ 3,631,934 | 111.6% |
| 4,201,494 | 5,501,928 | Interest - Bond | 5,990,251 | 2,712,753 | 2,712,753 | (3,277,498) | -54.7% |
| 5,538,690 | 8,351,725 | Total Requirements | 9,243,317 | 9,597,753 | 9,597,753 | 354,436 | 3.8% |
| Other financing uses: | | | | | | | |
| - | 58,417,863 | Personnel Services | - | - | - | - | - |
| - | 473,878 | Materials & Services | - | - | - | - | - |
| 5,538,690 | 67,243,466 | Total requirements and other financing uses | 9,243,317 | 9,597,753 | 9,597,753 | 354,436 | 3.8% |
| 2,158,007 | 1,321,759 | Ending Fund Balance | - | - | - | - | - |
| \$ 7,696,697 | \$ 68,565,225 | Total Requirements and Ending Fund Balance | \$ 9,243,317 | \$ 9,597,753 | \$ 9,597,753 | \$ 354,436 | 3.8% |



Physical Plant Maintenance Fund

The Physical Plant Maintenance Fund was established to provide and account for funds used to maintain the physical plant of the MHCC District.

VISION:

To be recognized as leaders in the Community College Facilities Management through impactful sustainability programs, training and development of staff, and promoting long-term financial sustainability and viability regarding the maintenance, operation, care, and stewardship of the physical plant and associated college assets.

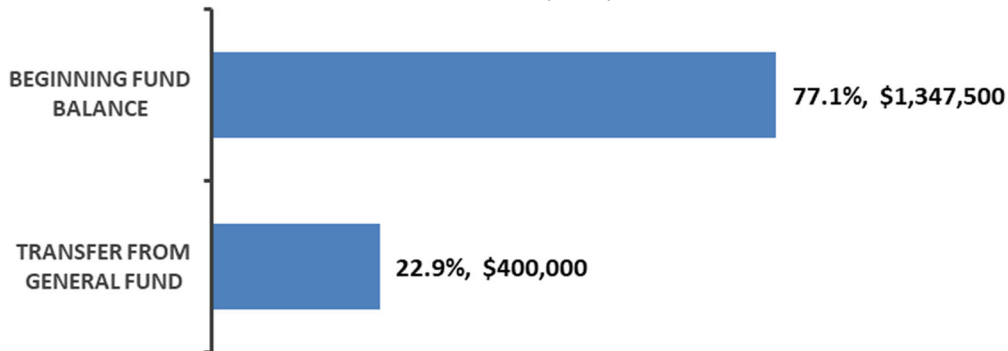
GOALS:

The Facilities Management team supports all of the college goals by strategically targeting and prioritizing resources. The three goals that the team has the most direct impact are the following:

- C - Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*
- D - Provide facilities and technology platforms to serve the needs of all students*
- E - Increase our visibility and strengthen the connection between the college and our local and regional community partners*

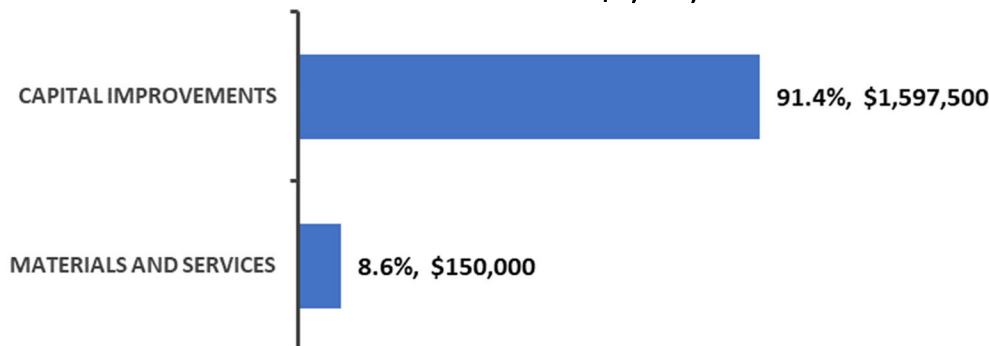
Physical Plant Resources

\$1,747,500



Physical Plant Requirements

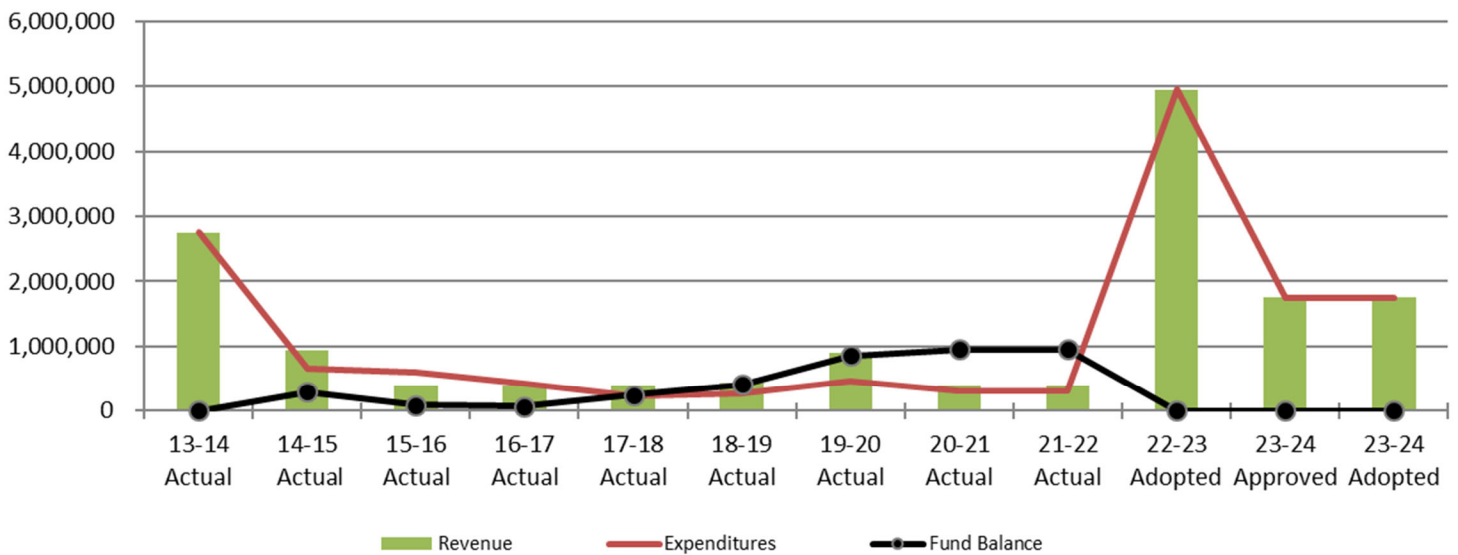
\$1,747,500



Physical Plant Maintenance Fund

This fund accounts for resources provided by tax credits or transfers from various other funds. The funds have been used to maintain the physical plant of the District.

| Actual | | | Budget | | | Difference | |
|---------------------|---------------------|---|---------------------|---------------------|---------------------|------------------------|---------------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| | | Resources: | | | | | |
| \$ 1,922 | \$ 32 | Other Income | \$ - | \$ - | \$ - | \$ - | - |
| 400,000 | 400,000 | Transfer from General Fund | 4,000,000 | 400,000 | 400,000 | (3,600,000) | -90.0% |
| 401,922 | 400,032 | Total Revenues | 4,000,000 | 400,000 | 400,000 | (3,600,000) | -90.0% |
| 853,607 | 950,320 | Beginning Fund Balance | 950,000 | 1,347,500 | 1,347,500 | 397,500 | 41.8% |
| \$ 1,255,529 | \$ 1,350,352 | Total Resources | \$ 4,950,000 | \$ 1,747,500 | \$ 1,747,500 | \$ (3,202,500) | -64.7% |
| | | Requirements: | | | | | |
| \$ 17,846 | \$ 132,133 | Materials and Services | \$ 500,000 | \$ 150,000 | \$ 150,000 | \$ (350,000) | -70.0% |
| 287,363 | 364,312 | Capital Improvements | 4,450,000 | 1,597,500 | 1,597,500 | (2,852,500) | -64.1% |
| 305,209 | 496,445 | Total Requirements | 4,950,000 | 1,747,500 | 1,747,500 | (3,202,500) | -64.7% |
| 950,320 | 853,907 | Ending Fund Balance | - | - | - | - | - |
| \$ 1,255,529 | \$ 1,350,352 | Total Requirements and Ending Fund Balance | \$ 4,950,000 | \$ 1,747,500 | \$ 1,747,500 | \$ (3,202,500) | -64.7% |



Technology Projects

The Technology Project Fund was established to account for the replacement of changing technological needs of the district. The Technology Fee paid by students is a primary source of revenue for this fund. In 2009, Telecommunications Services was moved from a separate fund into this fund.

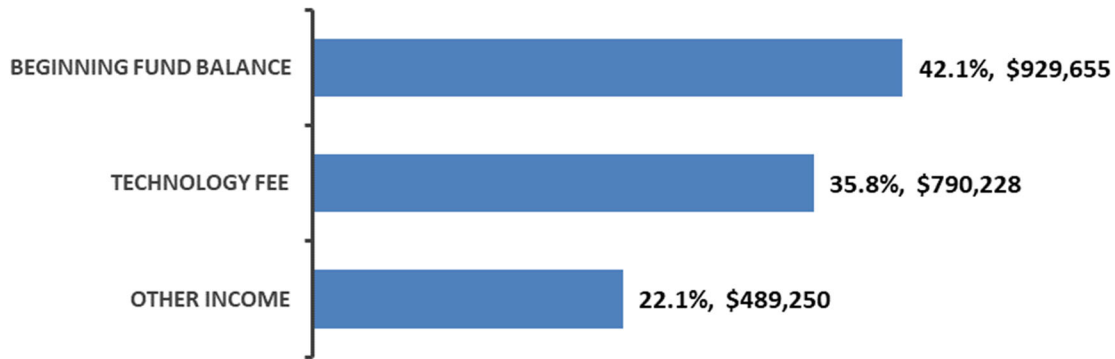
VISION:

MHCC's high-performing Information Technology team delivers innovative, first-class student and staff technology experiences to support the college's strategic direction, through stakeholder collaboration and sound implementation and support practices.

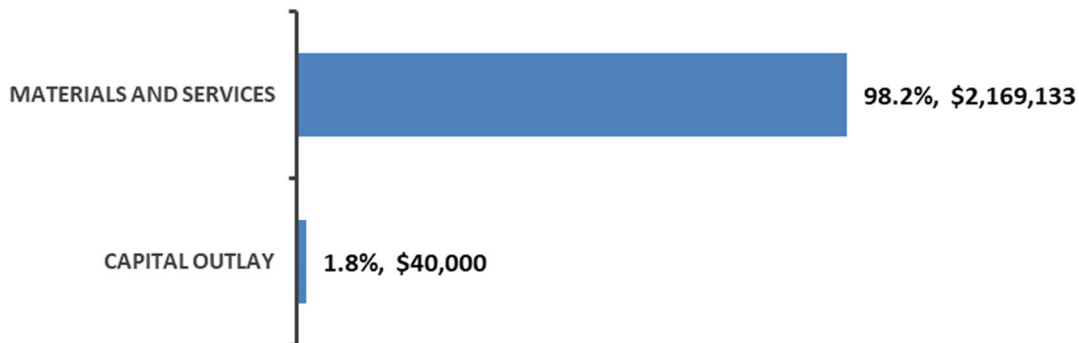
GOALS:

- A** - *Improve teaching and learning practices and processes to support learning and success for all students.*
 - Collaborate on technology-focused efforts that support Teaching and Learning
- B** - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*
 - Expand/enhance IT student apprenticeship program providing hands-on IT / Cybersecurity experience.
 - Support collaboration with Student Development Strategic Enrollment Plan; Instruction Academic Plan; Facilities College Plan
- C** - *Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*
 - Ensure ADA compliance of college websites, online course material, and new third-party systems.
 - Incorporate equity lens into IT decision-making and prioritization.
 - Support/collaboration with Student Basic Needs on technology offerings.
- D** - *Provide facilities and technology platforms to serve the needs of all students*
 - Provide easy to access community information for events through optimization of the college's central events scheduling tool.
 - Support Marketing/Communications website redesign project
 - Implement language translation program to current and future website
 - Continue to reduce MHCC's cyber risk through training, process, and implementation of security tools.
 - Implement priority projects for Online Learning involving LMS direction and classroom technology.
 - Ensure student and employee facing systems are user-friendly.
- E** - *Increase our visibility and strengthen the connection between the college and our local and regional community partners*
 - Collaborate with technology industry partners to promote opportunities for cyber and technology internships.

Technology Project Resources
\$2,209,133



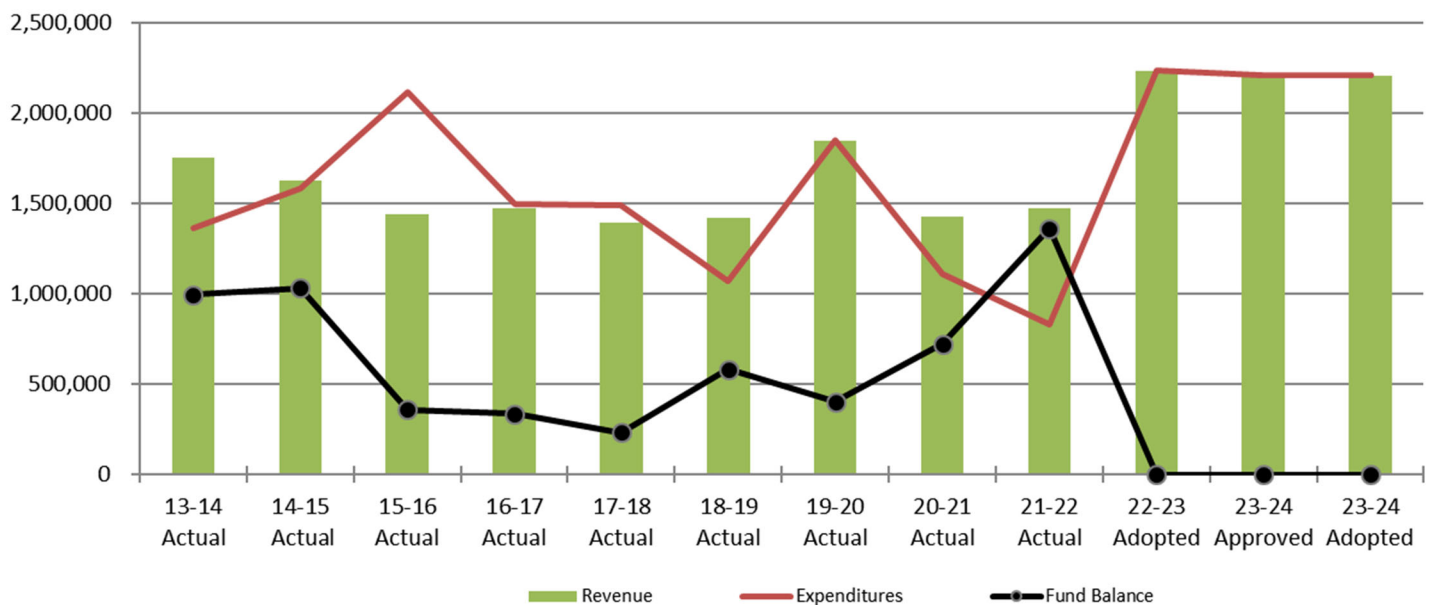
Technology Project Requirements
\$2,209,133

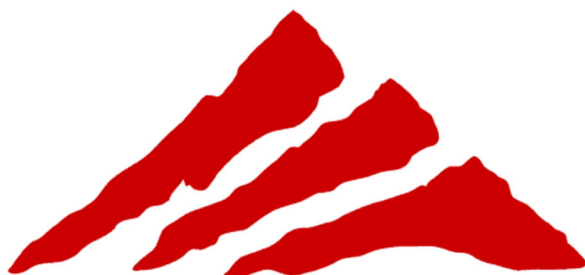


Technology Projects

This fund provides for the technology and telecommunication needs of the College - primarily focused on direct student support. Revenues are derived from the technology fee charged to students and network departmental chargebacks.

| Actual | | | Budget | | | Difference | | |
|---------------------|---------------------|---|---------------------|---------------------|---------------------|---------------------------|--------------|--|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % | |
| | | Resources: | | | | | | |
| \$ 920,522 | \$ 753,940 | Technology Fee | \$ 776,716 | \$ 790,228 | \$ 790,228 | \$ 13,512 | 1.7% | |
| 204,556 | 298,616 | Government Funds | - | - | - | - | - | |
| 299,643 | 421,142 | Other Income | 454,250 | 489,250 | 489,250 | 35,000 | 7.7% | |
| 1,424,721 | 1,473,698 | Total Revenues | 1,230,966 | 1,279,478 | 1,279,478 | 48,512 | 3.9% | |
| 402,764 | 720,316 | Beginning Fund Balance | 1,002,626 | 929,655 | 929,655 | (72,971) | -7.3% | |
| \$ 1,827,485 | \$ 2,194,014 | Total Resources | \$ 2,233,592 | \$ 2,209,133 | \$ 2,209,133 | \$ (24,459) | -1.1% | |
| | | Requirements: | | | | | | |
| \$ 1,067,169 | \$ 797,288 | Materials and Services | \$ 2,043,592 | \$ 2,169,133 | \$ 2,169,133 | \$ 125,541 | 6.1% | |
| 40,000 | 34,994 | Capital Outlay | 190,000 | 40,000 | 40,000 | (150,000) | -78.9% | |
| 1,107,169 | 832,282 | Total Requirements | 2,233,592 | 2,209,133 | 2,209,133 | (24,459) | -1.1% | |
| 720,316 | 1,361,732 | Ending Fund Balance | - | - | - | - | - | |
| \$ 1,827,485 | \$ 2,194,014 | Total Requirements and Ending Fund Balance | \$ 2,233,592 | \$ 2,209,133 | \$ 2,209,133 | \$ (24,459) | -1.1% | |





MT. HOOD

COMMUNITY COLLEGE

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Student Aid & Scholarship Fund

The Student Aid & Scholarship Fund accounts for revenue and expenditures for various programs providing grants, loans, or wages for students from state or federal funds. Some of these programs require a local matching contribution to the program which is met by transfers as budgeted in the General Fund. These contributions are currently waived due to the College's Title III program eligibility.

VISION:

The Office of Financial Aid strives to support student success by employing a student-centered approach that prioritizes access to aid and financial literacy resources, clear and timely communication, excellent and equitable customer service, and operational integrity.

GOALS:

B - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals

- Proactively provide students with accessible resources aimed at improving financial literacy, institutional knowledge, and access to financial aid.

C - Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve

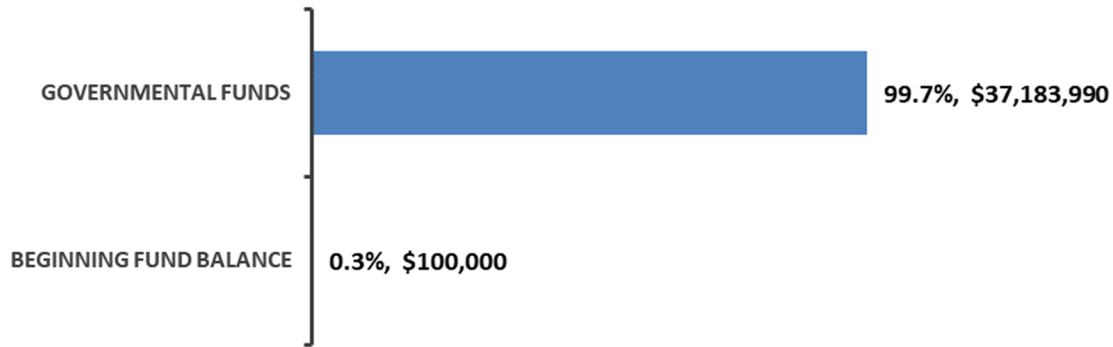
- Build and implement comprehensive communication plan to address when, how, and why we communicate to students. Focus on simplicity, clarity, timeliness, inclusive language, and multiple mediums/methods/languages.

D - Provide facilities and technology platforms to serve the needs of all students

- Utilize ECMC Learnig financial literacy platform for student training and knowledge. Ensure content on MyMHCC and website is relevant and accessible for students, and collaborate with Student Services HUB to provide adequate supports.

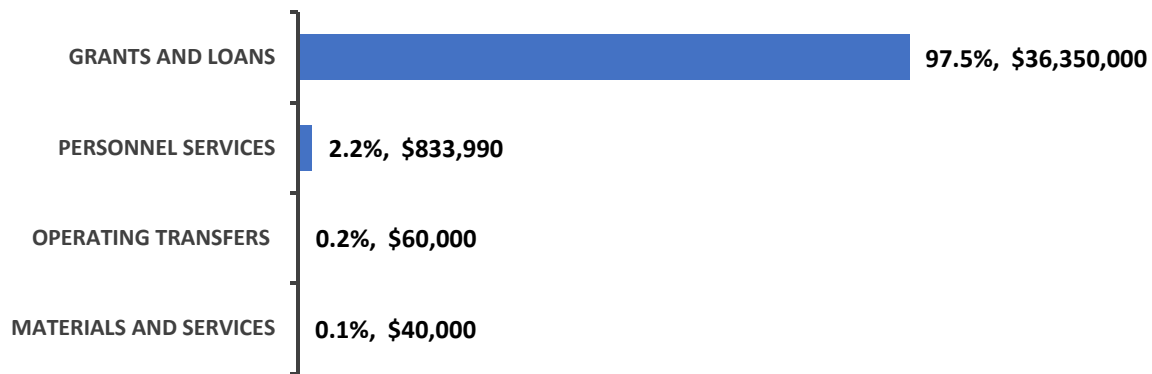
Student Aid & Scholarship Fund Resources

\$37,283,990



Student Aid & Scholarship Fund Requirements

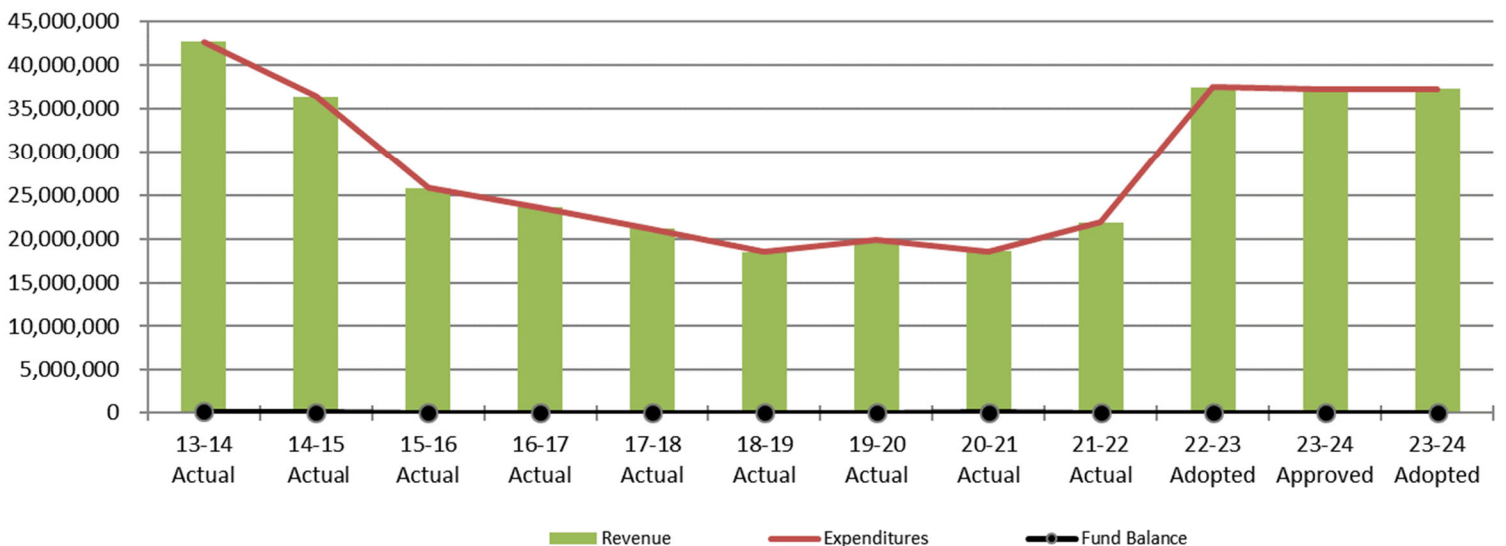
\$37,283,990

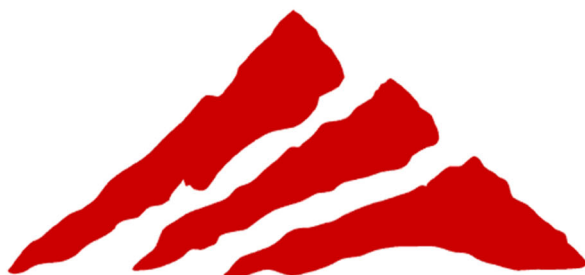


Student Aid & Scholarship Fund

This fund is used to budget for federal campus-based student loans, direct loans, state and federal grants and federal work-study for qualified students of the college. Resources are provided by state and federal financial aid programs, mandatory transfers and loan repayment funds. Requirements are all related to the various federal and state financial aid programs administered by the College.

| Actual | | | Budget | | | Difference | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|------------------------|--------------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| | | Resources: | | | | | |
| \$ 18,566,563 | \$ 21,871,665 | Governmental Funds | \$ 37,183,990 | \$ 37,183,990 | \$ 37,183,990 | \$ - | - |
| 18,566,563 | 21,871,665 | Total Revenues | 37,183,990 | 37,183,990 | 37,183,990 | - | - |
| | | Other financing sources: | | | | | |
| - | - | Transfer from General Fund | 200,000 | - | - | (200,000) | -100.0% |
| 21,214 | 33,346 | Beginning Fund Balance | 100,000 | 100,000 | 100,000 | - | - |
| \$ 18,587,777 | \$ 21,905,011 | Total Resources | \$ 37,483,990 | \$ 37,283,990 | \$ 37,283,990 | \$ (200,000) | -0.5% |
| | | Requirements: | | | | | |
| \$ 229,323 | \$ 232,322 | Personnel Services | \$ 833,990 | \$ 833,990 | \$ 833,990 | \$ - | - |
| - | - | Materials and Services | 40,000 | 40,000 | 40,000 | - | - |
| 18,300,896 | 21,628,362 | Grants and Loans | 36,550,000 | 36,350,000 | 36,350,000 | (200,000) | -0.5% |
| 18,530,219 | 21,860,684 | Total Requirements | 37,423,990 | 37,223,990 | 37,223,990.0 | (200,000) | -0.5% |
| | | Other financing uses: | | | | | |
| 24,212 | 20,262 | Operating Transfers | 60,000 | 60,000 | 60,000 | - | - |
| 18,554,431 | 21,880,946 | Total requirements and other financing uses | 37,483,990 | 37,283,990 | 37,283,990 | (200,000) | -0.5% |
| 33,346 | 24,065 | Ending fund balance | - | - | - | - | - |
| \$ 18,587,777 | \$ 21,905,011 | Total Requirements and Ending Fund Balance | \$ 37,483,990 | \$ 37,283,990 | \$ 37,283,990 | \$ (200,000) | -0.5% |





MT. HOOD

COMMUNITY COLLEGE

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Federal, State, and Special Projects Fund

The Federal, State, and Special Projects Fund is composed of several sets of revenue and expenditure accounts to comply with accounting requirements of projects funded primarily by the federal government, except direct student aid projects.

VISION:

To align business processes and support mechanisms, and leverage resources across the institution.

GOALS:

B - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals

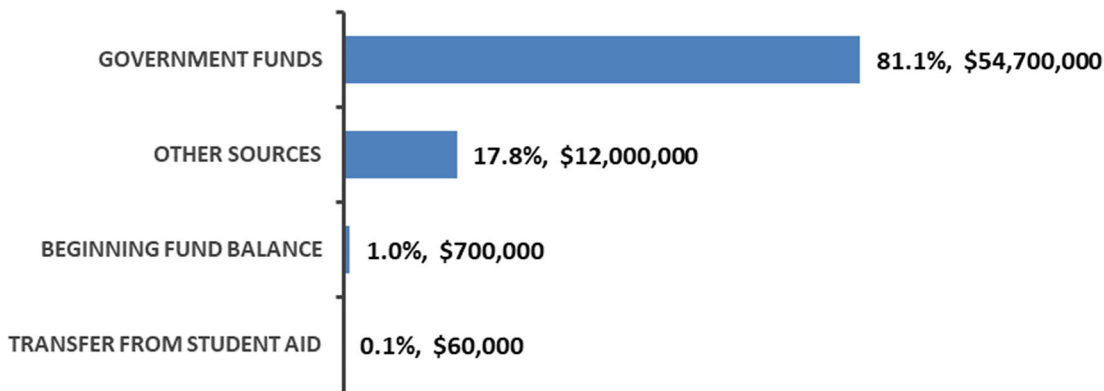
- Focus resources on expanding and obtaining new grant awards that support the mission and vision of the College.

E - Increase our visibility and strengthen the connection between the college and our local and regional community partners

- Provide grant oversight to ensure grant policy, procedures, and best-practices are relevant. Provide timely and accurate information to grant Directors in order to help them make better informed decisions, while focusing on grant outcomes that support student success.

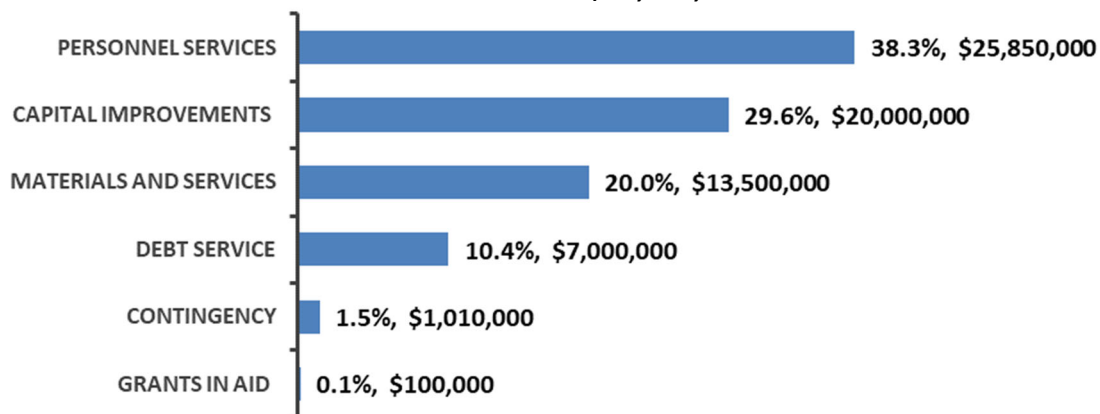
Federal, State, and Special Projects Fund Resources

\$67,460,000



Federal, State, and Special Projects Fund Requirements

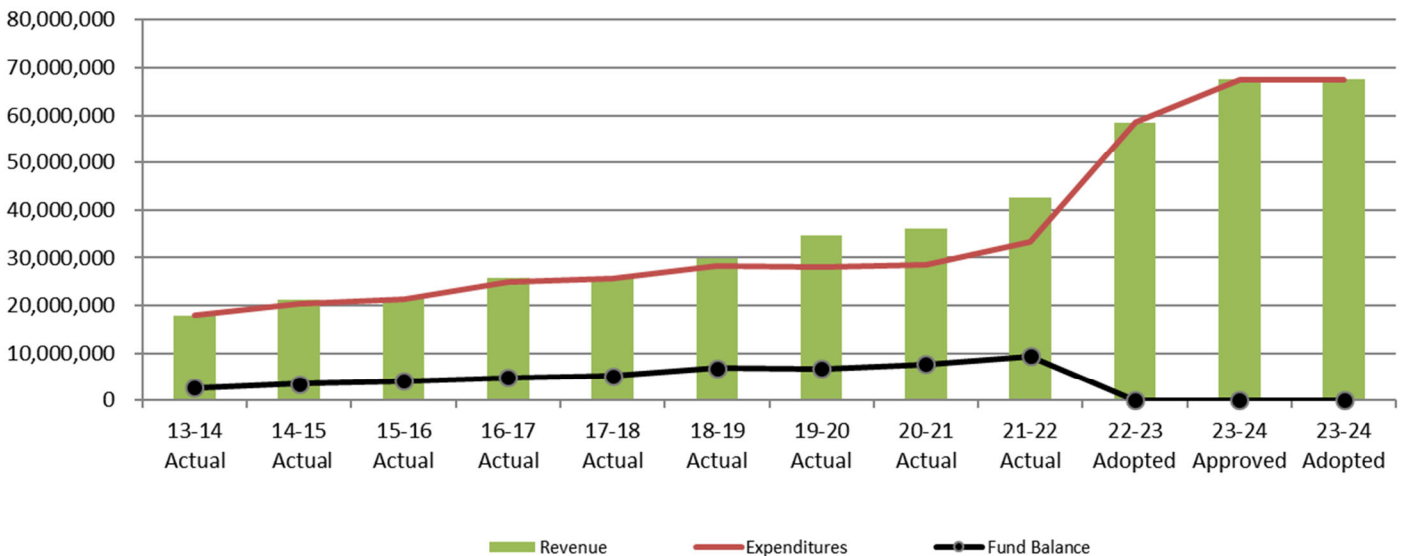
\$67,460,000



Federal, State, and Special Projects Fund

This fund accounts for the financial operations of categorical programs of the College, funded by state, federal, and private revenues, other than student financial aid. Expenditures are made pursuant to the guidelines of each funding source.

| Actual | | | Budget | | | Difference | | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|------------------------|--------------|--|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % | |
| | | Resources: | | | | | | |
| \$ 23,996,618 | \$ 27,095,180 | Government Funds | \$ 49,000,000 | \$ 54,700,000 | \$ 54,700,000 | \$ 5,700,000 | 11.6% | |
| 24,212 | 20,262 | Transfer from Student Aid | 60,000 | 60,000 | 60,000 | - | - | |
| - | - | Transfer from Bookstore | 700,000 | - | - | (700,000) | 100.0% | |
| 5,416,459 | 7,780,154 | Other Sources | 8,000,000 | 12,000,000 | 12,000,000 | 4,000,000 | 50.0% | |
| 29,437,289 | 34,895,596 | Total Revenues | 57,760,000 | 66,760,000 | 66,760,000 | 9,000,000 | 15.6% | |
| 6,745,255 | 7,705,400 | Beginning Fund Balance | 700,000 | 700,000 | 700,000 | - | - | |
| \$ 36,182,544 | \$ 42,600,996 | Total Resources | \$ 58,460,000 | \$ 67,460,000 | \$ 67,460,000 | \$ 9,000,000 | 15.4% | |
| | | Requirements: | | | | | | |
| \$ 19,105,883 | \$ 21,597,876 | Personnel Services | \$ 25,850,000 | \$ 25,850,000 | \$ 25,850,000 | \$ - | - | |
| 8,707,486 | 9,998,059 | Materials and Services | 13,500,000 | 13,500,000 | 13,500,000 | - | - | |
| 663,775 | 964,227 | Capital Improvements | 16,000,000 | 20,000,000 | 20,000,000 | 4,000,000 | 25.0% | |
| - | 644,514 | Debt Service | 2,000,000 | 7,000,000 | 7,000,000 | 5,000,000 | 250.0% | |
| - | 53,846 | Grants in Aid | 100,000 | 100,000 | 100,000 | - | - | |
| - | - | Contingency | 1,010,000 | 1,010,000 | 1,010,000 | - | - | |
| 28,477,144 | 33,258,522 | Total Requirements | 58,460,000 | 67,460,000 | 67,460,000 | 9,000,000 | 15.4% | |
| 7,705,400 | 9,342,474 | Ending Fund Balance | - | - | - | - | - | |
| \$ 36,182,544 | \$ 42,600,996 | Total Requirements and Ending Fund Balance | \$ 58,460,000 | \$ 67,460,000 | \$ 67,460,000 | \$ 9,000,000 | 15.4% | |



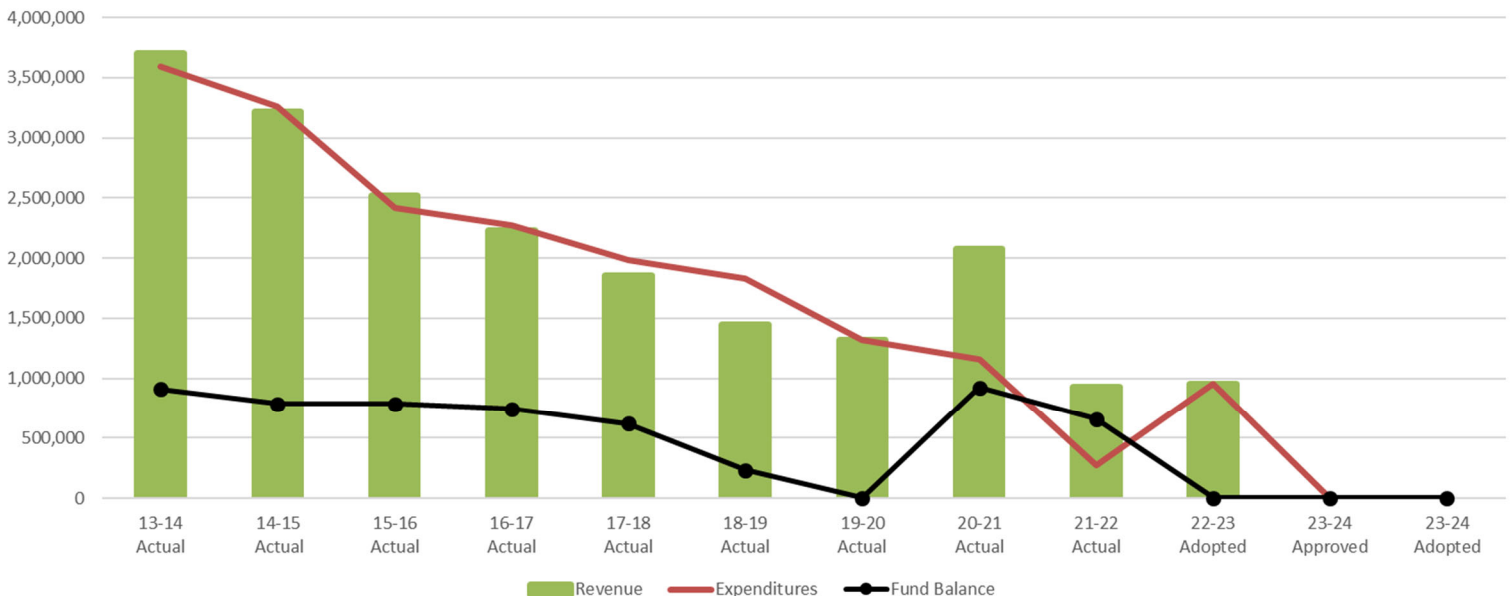
Bookstore Fund

The Bookstore Fund was established to account for revenues and expenditures associated with the sale of textbooks, supplies, general merchandise, and other operations. However, from 2013 to 2020, the store lost 17% revenue on average year over year. Over the same time period, the College enrollment declined 7% on average year over year, indicating textbook industry and consumer buying habit changes outpacing the college's ability to subsidize bookstore operations from the General Fund. In 2021 College transitioned the store to an online only marketplace. The new virtual Bookstore is a revenue only contracted service with a third-party. The College receives a percentage of gross sales.

The Bookstore Fund will be eliminated at the end of 2022-23.

Bookstore Fund

| Actual | | | Budget | | | Difference | | | |
|---------------------|-------------------|---|-------------------|------------------|-----------------|---------------------|----------------|--|--|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 | | | |
| | | | | | | \$ | % | | |
| | | Resources: | | | | | | | |
| \$ 506,635 | \$ 1,011 | Sales - Textbooks | \$ - | \$ - | \$ - | \$ - | - | | |
| 52,189 | 1,094 | Sales - Gen Merchandise | - | - | - | - | - | | |
| - | - | Sales - Concessions | - | - | - | - | - | | |
| 100 | - | Sales - Non-merchandise | - | - | - | - | - | | |
| 1,491,654 | - | Governmental Funds | - | - | - | - | - | | |
| 24,606 | 4,580 | Other Income | - | - | - | - | - | | |
| 2,075,184 | 6,685 | Total Revenues | - | - | - | - | - | | |
| - | 919,780 | Beginning Fund Balance | 950,000 | - | - | (950,000) | -100.0% | | |
| \$ 2,075,184 | \$ 926,465 | Total Resources | \$ 950,000 | \$ - | \$ - | \$ (950,000) | -100.0% | | |
| | | Requirements: | | | | | | | |
| \$ 602,761 | \$ 166,128 | Cost of Merchandise | \$ - | \$ - | \$ - | \$ - | - | | |
| 473,556 | 52,858 | Personnel Services | - | - | - | - | - | | |
| 79,087 | 34,981 | Materials and Services | 250,000 | - | - | (250,000) | -100.0% | | |
| - | - | Capital Improvements | - | - | - | - | - | | |
| - | - | Contingency | - | - | - | - | - | | |
| 1,155,404 | 253,967 | Total Requirements | 250,000 | - | - | (250,000) | -100.0% | | |
| | | Other financing uses: | | | | | | | |
| - | 16,887 | Operating transfers - (16) | 700,000 | - | - | (700,000) | -100.0% | | |
| | | Total other financing uses | | | | | | | |
| 1,155,404 | 270,854 | and requirements | 950,000 | - | - | (950,000) | -100.0% | | |
| 919,780 | 655,611 | Ending fund balance | - | - | - | - | - | | |
| \$ 2,075,184 | \$ 926,465 | Total Requirements and Ending Fund Balance | \$ 950,000 | \$ - | \$ - | \$ (950,000) | -100.0% | | |



Aquatic Center Fund

The Aquatics Center Fund was established to account for the activities of the College's Aquatics facility.

VISION:

To help Gresham and MHCC become regionally and nationally known for their exceptional aquatic events, strengthen community partnerships, and make sure all water sports experiences and aquatic leisure activities are provided in a fun, safe, and family friendly environment.

GOALS:

A - Improve teaching and learning practices and processes to support learning and success for all students.

- The Aquatic Center will support MHCC students and the local community by offering a broad range of college swimming classes, community swim lesson offerings, and aqua aerobics class opportunities to benefit a wide range of participants and age groups.

B - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals

- The Aquatic Center will continue to support the campus student community by providing dozens of student employment opportunities as well as training in several Red Cross disciplines including Lifeguarding, Swim Instruction, First, CPR, and AED

C - Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve

- The Aquatic Center will facilitate the Swim Lesson Inclusion Promise (SLIP) program to ensure participants of all socioeconomic backgrounds have access to the swim lesson program.

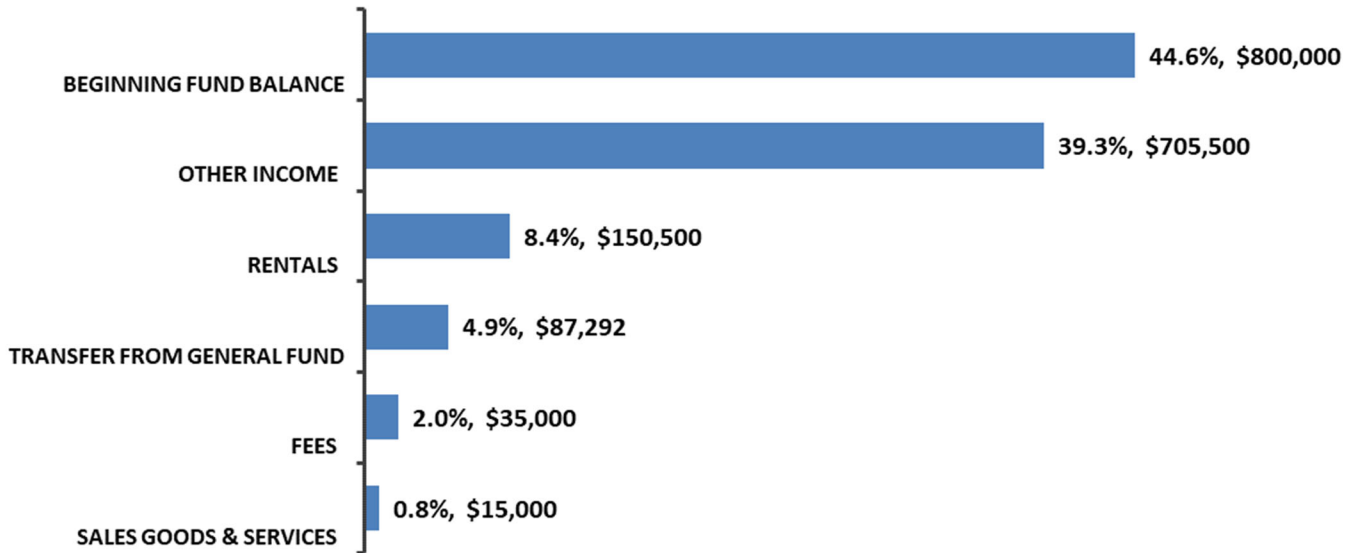
D - Provide facilities and technology platforms to serve the needs of all students

- The Aquatics Center will continue to provide varied opportunities for lap swim and recreation swimming that contribute to the health and well-being of MHCC students.

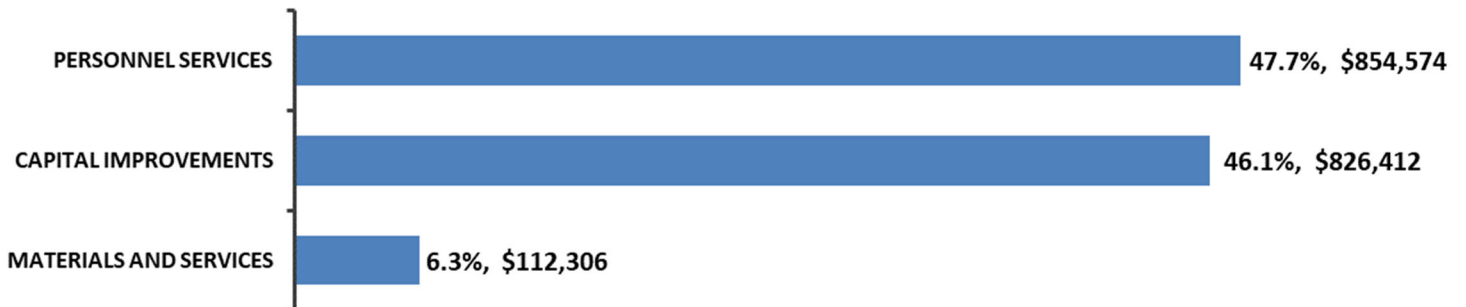
E - Increase our visibility and strengthen the connection between the college and our local and regional community partners

- The Aquatic Center will continue to extend partnerships to local and regional aquatics organizations to facilitate major events, raise funds, and ensure access to swimming and other aquatic activities to students and the wider community.

Aquatic Center Fund Resources
\$1,793,292



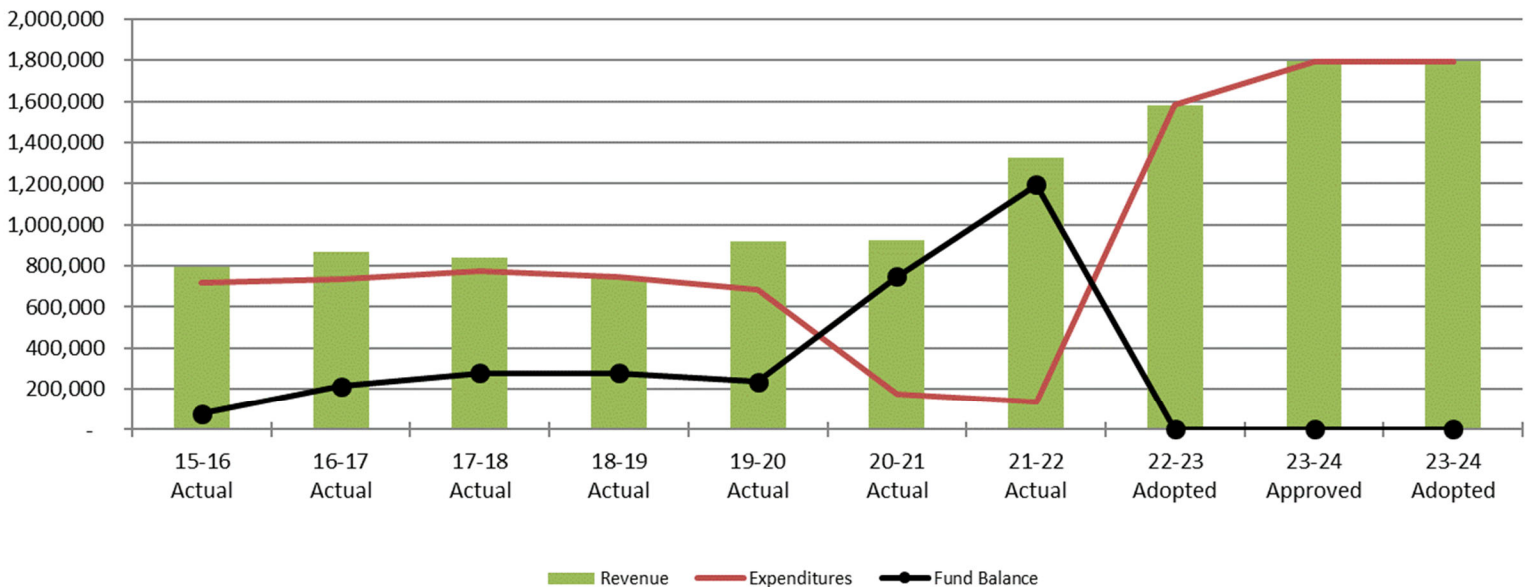
Aquatic Center Fund Requirements
\$1,793,292

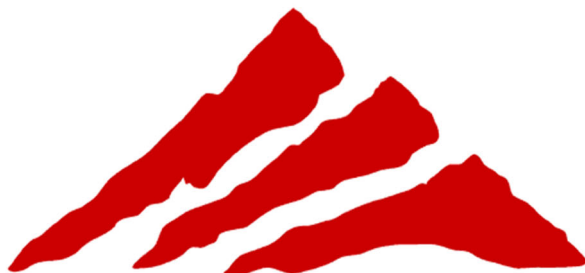


Aquatic Center Fund

The Aquatic Center Fund was established to account for the activities of the College's Aquatic facility.

| Actual | | | Budget | | | Difference | | | |
|-------------------|---------------------|---|---------------------|---------------------|---------------------|---------------------|--------------|--|--|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 | | | |
| | | | | | | \$ | % | | |
| | | Resources: | | | | | | | |
| \$ - | \$ - | Sales Goods & Services | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | - | | |
| 600,292 | 488,586 | Governmental Funds | - | - | - | - | - | | |
| (594) | 3,633 | Fees | 33,000 | 35,000 | 35,000 | 2,000 | 6.1% | | |
| - | 2,000 | Rentals | 61,000 | 150,500 | 150,500 | 89,500 | 146.7% | | |
| 87,292 | 87,292 | Transfer From General Fund | 87,292 | 87,292 | 87,292 | - | - | | |
| - | (291) | Other Income | 235,000 | 705,500 | 705,500 | 470,500 | 200.2% | | |
| 686,990 | 581,220 | Total Revenues | 431,292 | 993,292 | 993,292 | 562,000 | 130.3% | | |
| 235,316 | 747,350 | Beginning Fund Balance | 1,150,000 | 800,000 | 800,000 | (350,000) | -30.4% | | |
| \$ 922,306 | \$ 1,328,570 | Total Resources | \$ 1,581,292 | \$ 1,793,292 | \$ 1,793,292 | \$ 212,000 | 13.4% | | |
| | | Requirements: | | | | | | | |
| \$ 164,999 | \$ 90,376 | Personnel Services | \$ 490,533 | \$ 854,574 | \$ 854,574 | \$ 364,041 | 74.2% | | |
| 9,957 | 42,232 | Materials and Services | 126,000 | 112,306 | 112,306 | (13,694) | -10.9% | | |
| - | - | Capital Improvements | 964,759 | 826,412 | 826,412 | (138,347) | 100.0% | | |
| 174,956 | 132,608 | Total Requirements | 1,581,292 | 1,793,292 | 1,793,292 | 212,000 | 13.4% | | |
| | | Other financing uses: | | | | | | | |
| 174,956 | 132,608 | Total other financing uses | 1,581,292 | 1,793,292 | 1,793,292 | 212,000 | 13.4% | | |
| 747,350 | 1,195,962 | Ending fund balance | - | - | - | - | - | | |
| \$ 922,306 | \$ 1,328,570 | Total Requirements and Ending Fund Balance | \$ 1,581,292 | \$ 1,793,292 | \$ 1,793,292 | \$ 212,000 | 13.4% | | |





MT. HOOD

COMMUNITY COLLEGE

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Clubs Fund

The Clubs Fund was established to account for transactions of College authorized and sponsored student clubs.

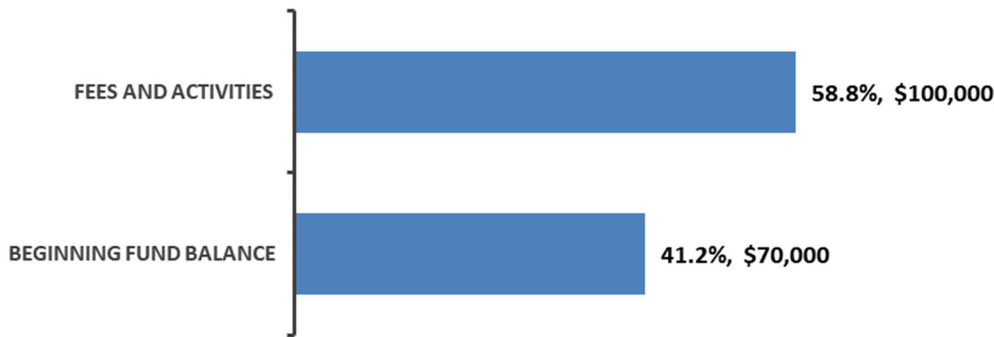
VISION:

MHCC's Clubs & Organizations exist to unite students of similar interests together and provide them with opportunities to become effective leaders. These groups enhance the quality of student lives by fostering social interactions, leadership development and connections to the College by promoting clubs, diversity, service, and learning outside the classroom.

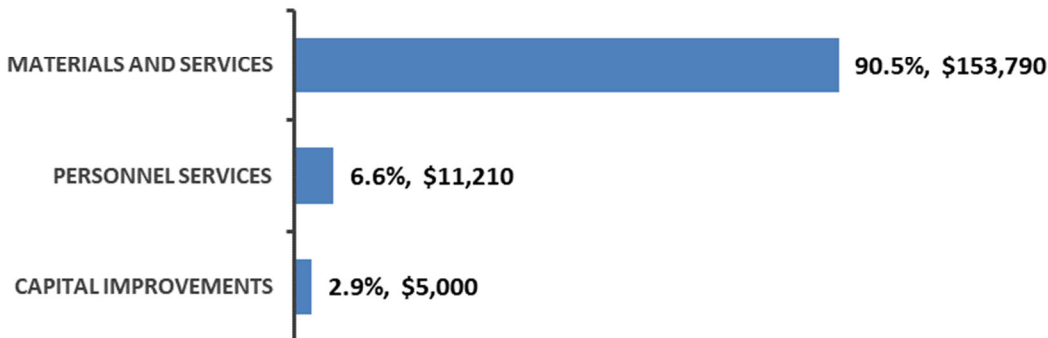
GOALS:

- B - Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*
- Overhaul better support systems for the ethnic and diversity clubs and organizations
- Provide avenues for civic engagement for social change
- Design and provide quality training and programming to enhance leadership skills for students
- Assess and refine student outreach, engagement and communication norms

Clubs Fund Resources
\$170,000



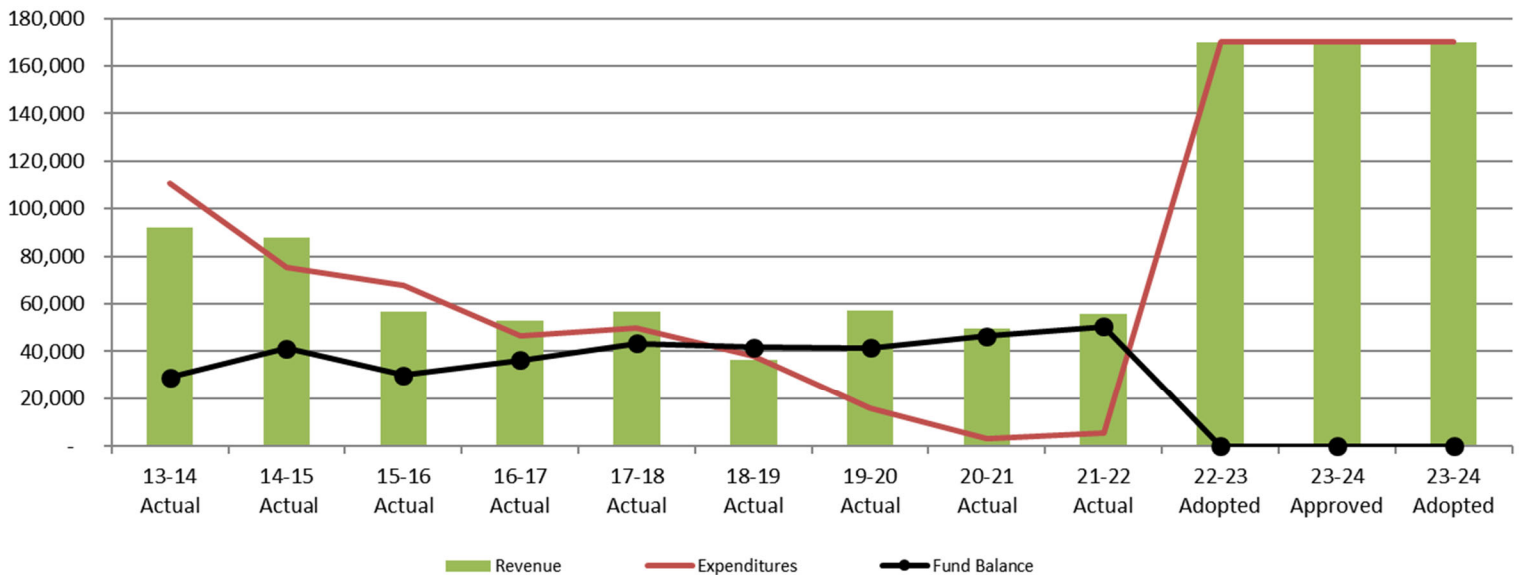
Clubs Fund Requirements
\$170,000



Clubs Fund

The Clubs Fund is a Fiduciary Fund. This fund accounts for transactions of various student groups at the College and their related special events or workshops such as the Ceramics Club and Rho Theta.

| Actual | | | Budget | | | Difference | |
|----------------------|------------------|---|--------------------|---------------------|--------------------|---------------------|----------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 | |
| | | | | | | \$ | % |
| Resources: | | | | | | | |
| \$ 8,144 | \$ 9,444 | Fees and Activities | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | - |
| 41,369 | 46,434 | Beginning Fund Balance | 70,000 | 70,000 | 70,000 | - | - |
| \$ 49,513 | \$ 55,878 | Total Resources | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ - | - |
| Requirements: | | | | | | | |
| \$ 1,449 | \$ - | Personnel Services | \$ 11,210 | \$ 11,210 | \$ 11,210 | \$ - | - |
| 1,630 | 5,415 | Materials and Services | 153,790 | 153,790 | 153,790 | - | - |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 | - | - |
| 3,079 | 5,415 | Total Requirements | 170,000 | 170,000 | 170,000 | - | - |
| 46,434 | 50,463 | Ending Fund Balance | - | - | - | - | - |
| \$ 49,513 | \$ 55,878 | Total Requirements and Ending Fund Balance | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ - | - |



Trusts Fund

The Trusts Fund was established to account for transactions involving funds held for others in a trust or agency relationship. The organization must be closely related to the activities of the College, and full-time college staff must authorize expenditures from funds.

VISION:

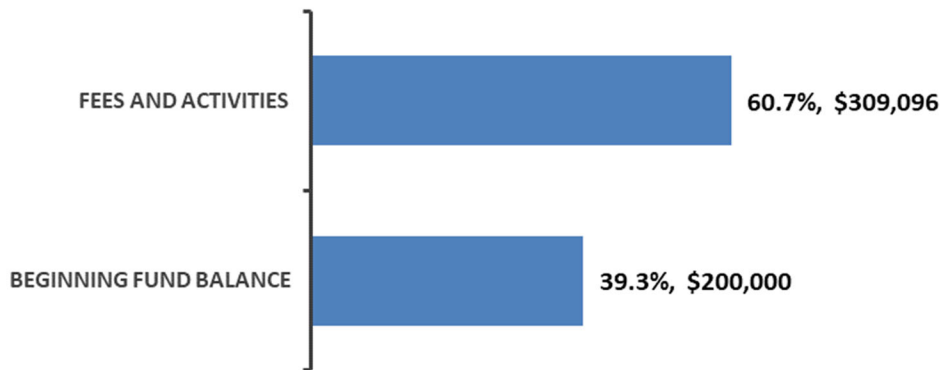
Trust Fund and Incentives Accounts are to support and enrich student club and student organizations' educational goals.

GOALS:

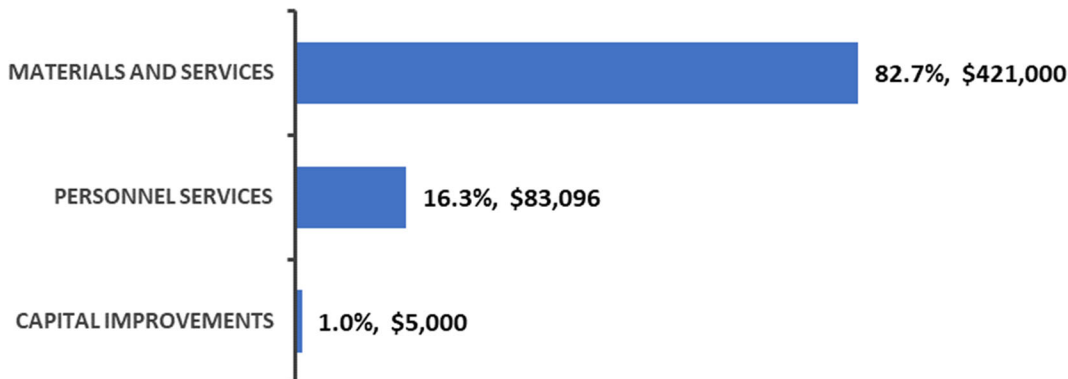
B - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*

- Provide avenues for civic engagement for social change.
- Assess and refine student outreach, engagement and communication norms
- Design and provide quality training and programming to enhance leadership skills for students.

Trusts Fund Resources
\$509,096



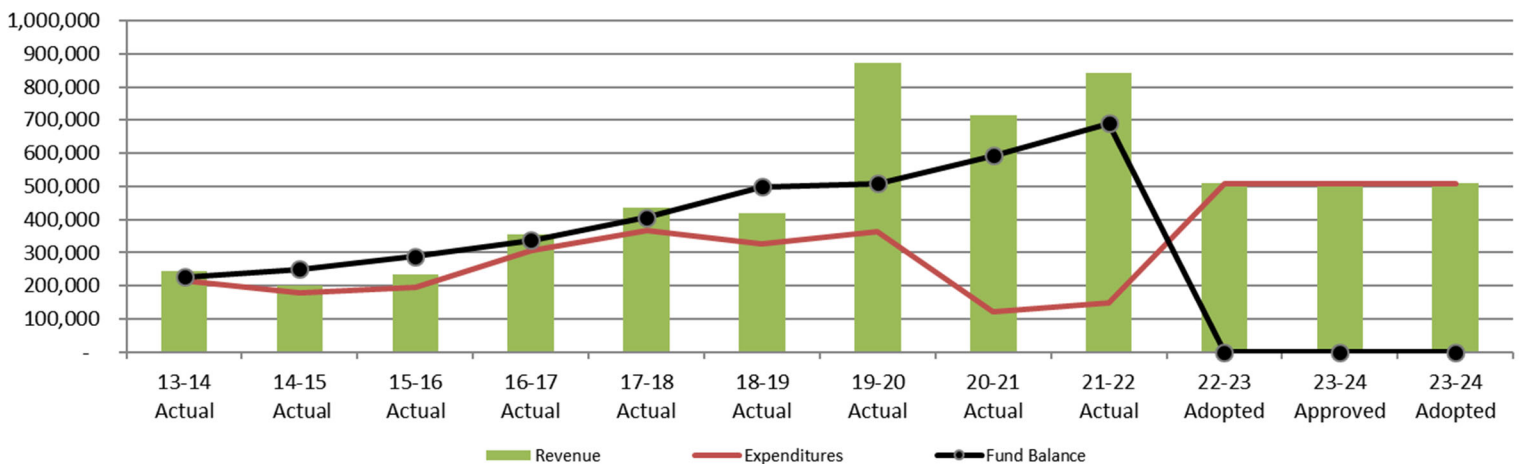
Trusts Fund Requirements
\$509,096



Trusts Fund

The Trusts Fund is a Fiduciary Fund. This fund accounts for transactions of various activities, collections, and special events such as study abroad opportunities and funds raised for specific programs.

| Actual | | | Budget | | | Difference | | | |
|-------------------|-------------------|---|--------------------|---------------------|--------------------|---------------------|----------|--|--|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 | | | |
| | | | | | | \$ | % | | |
| | | Resources: | | | | | | | |
| \$ 205,323 | \$ 248,464 | Fees and Activities | \$ 309,096 | \$ 309,096 | \$ 309,096 | \$ - | - | | |
| 509,418 | 592,098 | Beginning Fund Balance | 200,000 | 200,000 | 200,000 | - | - | | |
| <u>\$ 714,741</u> | <u>\$ 840,562</u> | Total Resources | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ -</u> | <u>-</u> | | |
| | | Requirements: | | | | | | | |
| \$ 13,333 | \$ 5,441 | Personnel Services | \$ 83,096 | \$ 83,096 | \$ 83,096 | \$ - | - | | |
| 109,310 | 144,642 | Materials and Services | 421,000 | 421,000 | 421,000 | - | - | | |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 | - | - | | |
| 122,643 | 150,083 | Total Requirements | 509,096 | 509,096 | 509,096 | - | - | | |
| 592,098 | 690,479 | Ending Fund Balance | - | - | - | - | - | | |
| <u>\$ 714,741</u> | <u>\$ 840,562</u> | Total Requirements and Ending Fund Balance | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ -</u> | <u>-</u> | | |



Associated Student Government Fund

The Associated Student Government Fund was established to account for revenues and expenditures used for student activities. A student activity fee generates the primary source of income for this fund.

VISION:

Associated Students of Mt. Hood Community College exists to enhance the general welfare of students through student advocacy, representation, projects, initiatives, and representation for all students at MHCC.

GOALS:

A - *Improve teaching and learning practices and processes to support learning and success for all students.*

- In order to create a customer service culture within instruction, we will maintain membership in the NWAC to allow for competitive athletic programs and opportunities for student athletes in enhance the student experience. Such experiences and opportunities for student athletes provides a positive impact on FTE and the athletic department consistently demonstrates excellence in retention and completion.

B - *Provide the full range of educational and support programs and services needed to allow students to meet their educational, career, and personal goals*

- Disburse tuition waivers and achieve at least a 50% student retention and/or completion of recipients in the subsequent and/or current year. Continue to collaborate with student services to improve retention and completion among our student athletes and maintain our position in the NWAC as one of the top academic programs in the conference.

C - *Align the college's organizational structure, systems and processes to reflect the diversity of the communities we serve*

- Continue to assess and optimize our recruiting efforts to provide equitable opportunities for excellent, student athletes from who perform well in the classroom and in their sport so that each of our teams will successfully qualify for the NWAC Championships while improving student enrollment, retention, and completion

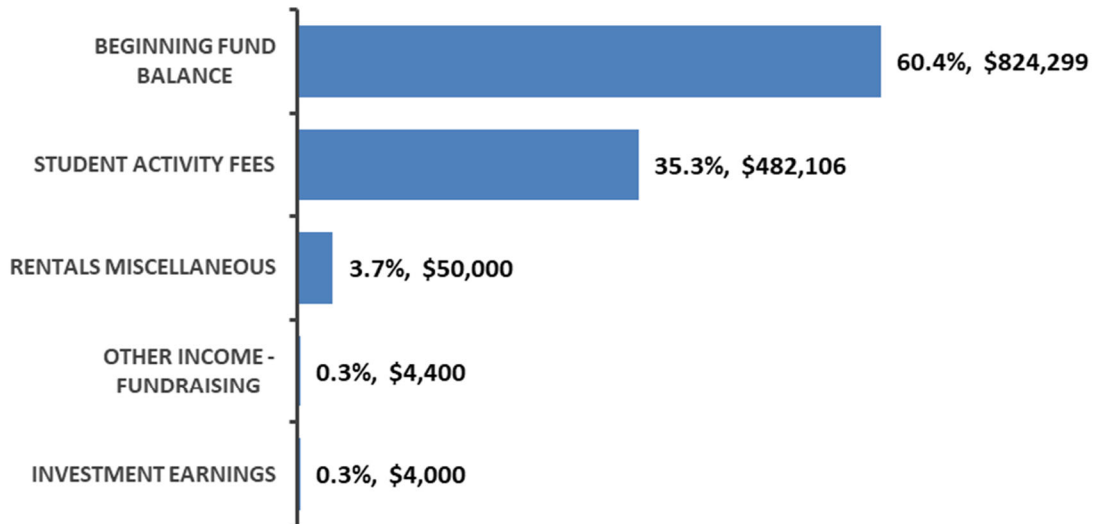
D - *Provide facilities and technology platforms to serve the needs of all students*

- In order to create a customer service culture within instruction and our community outreach, we will assure that facilities are maintained and are safe for participation to improve the experience of our students, faculty, staff and guests.

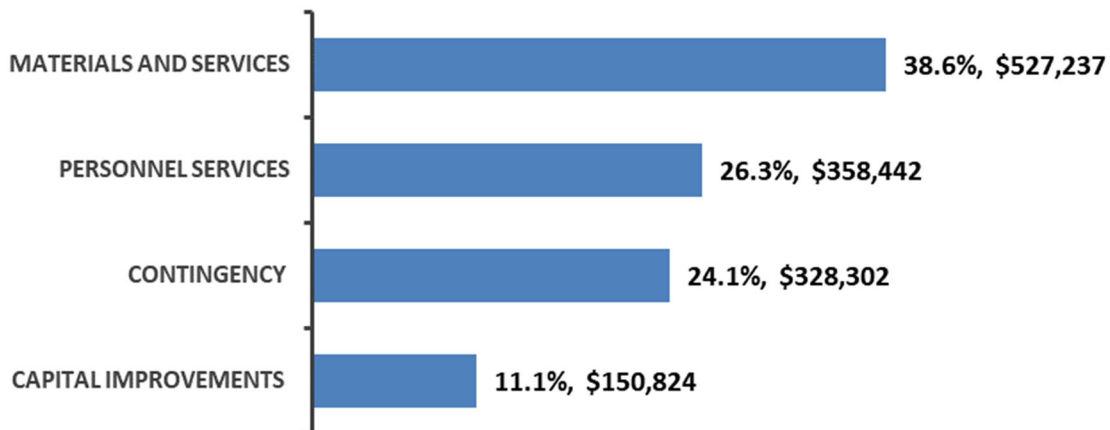
E - *Increase our visibility and strengthen the connection between the college and our local and regional community partners*

- Collaborate with community and regional partners to provide events at MHCC to generate community support, provide opportunities for student enrichment as while engaging local businesses and community partners

ASG Fund Resources
\$1,364,805



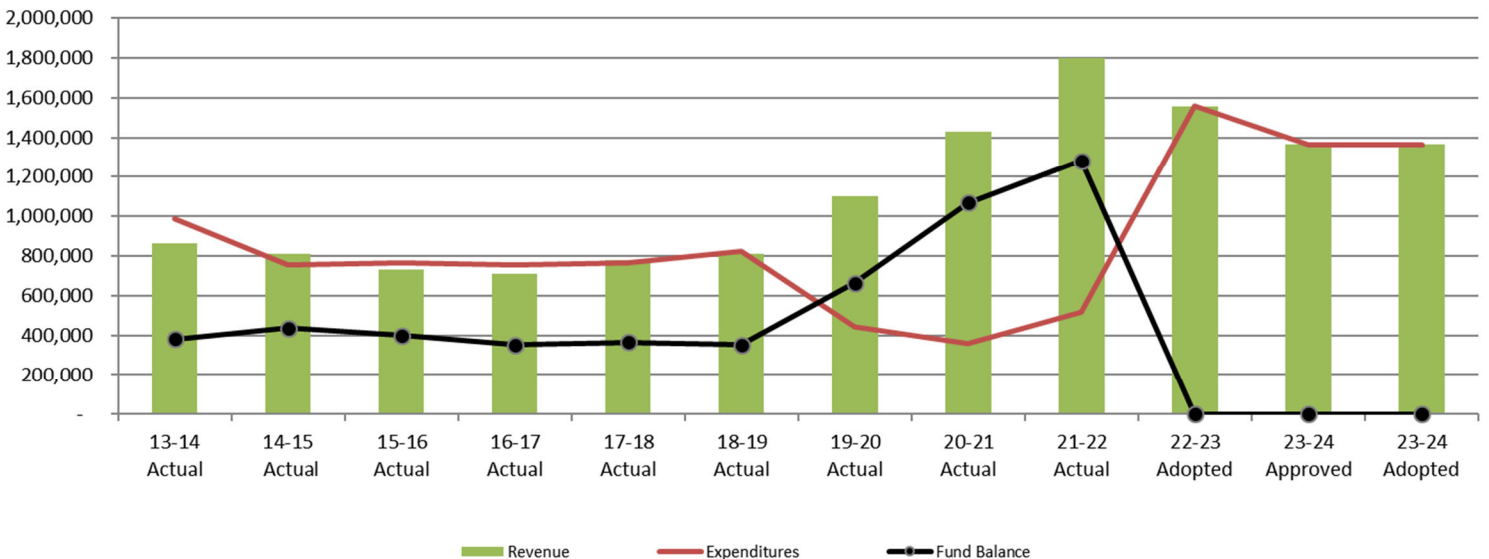
ASG Fund Requirements
\$1,364,805



Associated Student Government Fund

The ASG Fund is a Fiduciary Fund. This fund accounts for the transactions and activities of the Associated Student Government. Athletics and co-curricular activities are included in this fund, in addition to funds generated from the rental of athletic facilities and associated expenses.

| Actual | | | Budget | | | Difference | |
|---------------------|---------------------|---|---------------------|---------------------|---------------------|------------------------|---------------|
| 2020-21 | 2021-22 | | Adopted 2022-23 | Approved 2023-24 | Adopted 2023-24 | Adopted FY24 - FY23 \$ | % |
| | | Resources: | | | | | |
| \$ 601,877 | \$ 492,961 | Student Activity Fees | \$ 472,435 | \$ 482,106 | \$ 482,106 | \$ 9,671 | 2.0% |
| 155,745 | 209,335 | Government Funds | - | - | - | - | - |
| - | - | Other Income - Fundraising | 4,400 | 4,400 | 4,400 | - | - |
| - | 13,635 | Insurance Recoveries | - | - | - | - | - |
| 2,650 | 13,607 | Rentals Miscellaneous | 45,000 | 50,000 | 50,000 | 5,000 | 11.1% |
| 4,571 | 3,603 | Investment Earnings | 4,000 | 4,000 | 4,000 | - | - |
| 764,843 | 733,141 | Total Revenues | 525,835 | 540,506 | 540,506 | 14,671 | 2.8% |
| 662,564 | 1,068,023 | Beginning Fund Balance | 1,031,866 | 824,299 | 824,299 | (207,567) | -20.1% |
| \$ 1,427,407 | \$ 1,801,164 | Total Resources | \$ 1,557,701 | \$ 1,364,805 | \$ 1,364,805 | \$ (192,896) | -12.4% |
| | | Requirements: | | | | | |
| \$ 231,108 | \$ 256,613 | Personnel Services | \$ 327,605 | \$ 358,442 | \$ 358,442 | \$ 30,837 | 9.4% |
| 128,276 | 261,202 | Materials and Services | 599,859 | 523,181 | 527,237 | (76,678) | -12.8% |
| - | - | Capital Improvements | 144,324 | 150,824 | 150,824 | 6,500 | 4.5% |
| - | - | Contingency | 485,913 | 332,358 | 328,302 | (153,555) | -31.6% |
| 359,384 | 517,815 | Total Requirements | 1,557,701 | 1,364,805 | 1,364,805 | (192,896) | -12.4% |
| 1,068,023 | 1,283,349 | Ending Fund Balance | - | - | - | - | - |
| \$ 1,427,407 | \$ 1,801,164 | Total Requirements and Ending Fund Balance | \$ 1,557,701 | \$ 1,364,805 | \$ 1,364,805 | \$ (192,896) | -12.4% |



Capital Planning

Strategic Capital Projects

Mt. Hood Community College's capital improvement projects listed below are part of a four-year plan to address critical facility improvements while the college completes a comprehensive facility planning process. The projects below are funded through reserves and grant funds leveraged as the required match to access \$8 million in state capital construction funds. Strategic capital project investments into the existing facilities with systems that have reached the end of life are required to provide accessibility for all campus visitors or are necessary for accreditation. The college incorporates the Americans with Disabilities Act (ADA) and access for all into as many projects as possible.

Even with active management of operating funds, the college has a deferred capital and maintenance list of over \$23 million. Many roofs are past the end of useful life and deteriorated building conditions, making the need for these strategic projects to happen soon to prevent further degradation and potential water intrusion. The dental hygiene program's independent accreditation has identified several facility improvements required to ensure access and compliance with privacy laws. These replacements and upgrades will allow MHCC to continue to serve our students, district, and community.

The current comprehensive facilities plan project kicked off in January 2023. It integrated with the new strategic plan, academic plan, enrollment management plan, facility and infrastructure assessment, and utilization and space analysis. Under an equity lens, the process will result in five-year growth and ten-year expansion plans. The steering committee will present these prioritized plans the board in the fall of 2023.

The estimated costs for these projects include the following cost categories:

- Planning & Programming
- Design & Permitting
- Construction
- General conditions
- Overhead & Profit
- Bonds & Insurance
- Design contingency
- Furniture, fixtures, equipment, and moving costs

2021 – 2025 Capital Improvement Plan

| Project Title | Total Project Expense | Project to Date | Scheduled 2022/23 | 2023/24 | 2024/25 |
|--|-----------------------|---------------------|---------------------|--------------------|--------------------|
| Aquatics Enclosure | \$ - | | | | |
| State Grant Funds (16) | \$ 1,800,000 | \$ 27,689 | \$ 31,292 | \$1,674,266 | \$ 66,753 |
| Aquatics Funds (42) | \$ 500,000 | | | | \$ 500,000 |
| Facilities Funds (06) | \$ 270,000 | | | | \$ 270,000 |
| Private Grant Funds - TBD (16) | \$ 4,130,000 | | | | \$4,130,000 |
| Student Diversity and Resource Center | \$ - | | | | |
| State Grant Funds (16) | \$ 600,000 | | \$ 77,388 | \$ 522,612 | |
| Foundation Gift Funds (16) | \$ 206,000 | | | \$ 206,000 | |
| State Capital Construction Funds (16) | \$ 477,600 | | | \$ 477,600 | |
| Dental Lab | \$ - | | | | |
| Foundation Gift Funds (16) | \$ 160,000 | \$ 160,000 | | | |
| Facilities Funds (06) | \$ 3,731,630 | \$ 171,099 | \$ 3,560,531 | | |
| State Capital Construction Funds (16) | \$ 822,150 | | | \$ 822,150 | |
| Elevators | \$ - | | | | |
| Facilities Funds (06) | \$ 566,525 | \$ 86,939 | \$ 179,586 | | \$ 300,000 |
| Aquatic Center Deferred Maintenance | \$ - | | | | |
| Facilities Funds (06) | \$ 483,834 | | \$ 483,834 | | |
| Aquatics Funds (42) | \$ 95,534 | | \$ 95,534 | | |
| Roofing | \$ - | | | | |
| Facilities Funds (06) | \$ 1,090,471 | \$ 528,412 | \$ 562,059 | | |
| State Capital Construction Funds (16) | \$ 3,157,941 | | | \$3,157,941 | |
| Gym Floor Renovation | \$ - | | | | |
| Facilities Reimbursement Funds (16) | \$ 191,574 | | \$ 191,574 | | |
| Parking Lot Upgrades | \$ - | | | | |
| Facilities Reimbursement Funds (16) | \$ 1,490,219 | \$ 100,624 | \$ 389,595 | \$1,000,000 | |
| Maywood Office Remodel | \$ - | | | | |
| Facilities Funds (06) | \$ 110,028 | | \$ 110,028 | | |
| Athletics Compliance | \$ - | | | | |
| State Capital Construction Funds (16) | \$ 1,000,000 | | | \$1,000,000 | |
| Electric Vehicle Charging Stations | \$ - | | | | |
| Private Grant Funds (16) | \$ 122,085 | \$ - | \$ 40,695 | \$ 81,390 | |
| Main Academic Center Deferred Maintenance | \$ - | | | | |
| Facilities Funds (06) | \$ 5,886 | | \$ 5,886 | | |
| | \$ 21,011,477 | \$ 1,074,763 | \$ 5,728,002 | \$8,941,959 | \$5,266,753 |

Appendix A

Statistical Information

PROPERTY TAX LEVIES AND COLLECTIONS - ALL FUNDS

LAST FIVE FISCAL YEARS

(unaudited)
(in \$thousands)

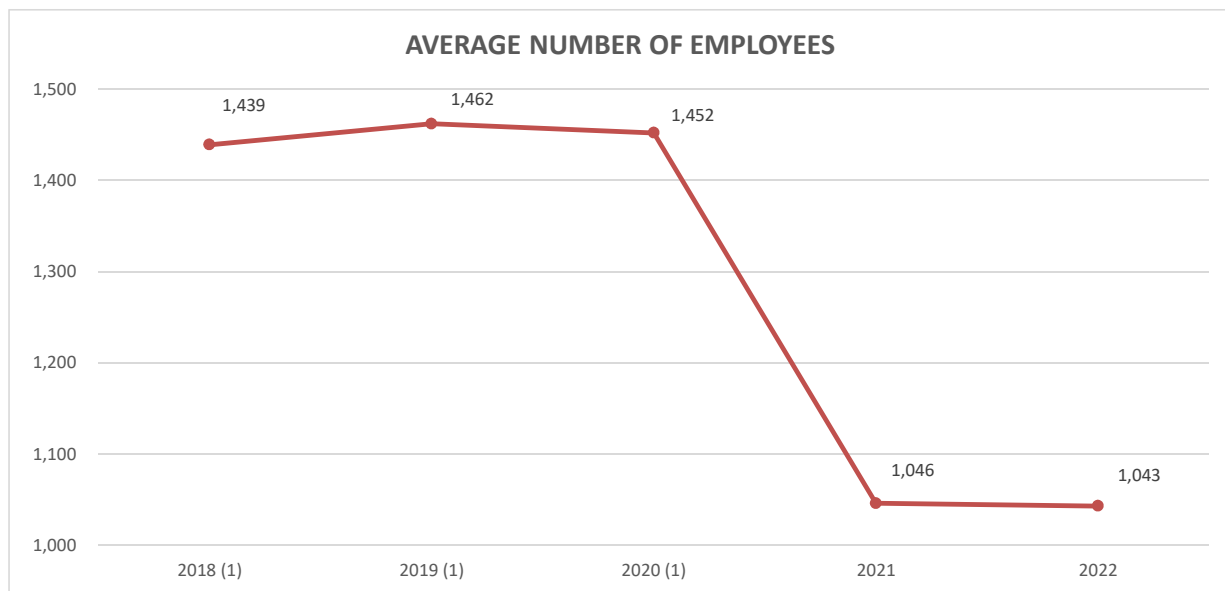
| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Current tax levy as extended by assessor | \$ 12,824 | \$ 13,341 | \$ 13,772 | \$ 14,441 | \$ 14,822 |
| Current tax collections | 12,150 | 12,769 | 13,129 | 13,796 | 14,203 |
| Current tax collected as percentage of current levy | 94.7% | 95.7% | 95.3% | 95.5% | 95.8% |
| Delinquent tax collections | \$ 201 | \$ 521 | \$ 207 | \$ 224 | \$ 208 |
| Total tax collections | \$ 11,893 | \$ 12,351 | \$ 13,336 | \$ 14,020 | \$ 14,411 |
| Total tax collected as percentage of current levy | 92.7% | 92.6% | 96.8% | 97.1% | 97.2% |
| Uncollected tax | \$ 700 | \$ 392 | \$ 392 | \$ 379 | \$ 373 |
| Uncollected tax as percentage of current levy | 5.5% | 2.9% | 2.8% | 2.6% | 2.5% |

Sources: Multnomah County Department of Assessment and Taxation
 Clackamas County Department of Assessment and Taxation
 Hood River County Department of Records and Assessment
 TSCC Annual Report

AVERAGE NUMBER OF EMPLOYEES

LAST FIVE FISCAL YEARS

| Employee Group | 2018 ⁽¹⁾ | 2019 ⁽¹⁾ | 2020 ⁽¹⁾ | 2021 | 2022 |
|-------------------------|---------------------|---------------------|---------------------|--------------|--------------|
| Administration | 25 | 27 | 25 | 27 | 27 |
| Full Time Support Staff | 438 | 456 | 470 | 456 | 459 |
| Full Time Faculty | 152 | 159 | 157 | 151 | 142 |
| Part Time Faculty | 317 | 326 | 291 | 200 | 197 |
| Part Time Hourly | 343 | 345 | 349 | 154 | 161 |
| Students | 164 | 149 | 160 | 58 | 57 |
| Total | 1,439 | 1,462 | 1,452 | 1,046 | 1,043 |



Note: Data is from the month of Oct for each year
 Support Staff includes managers, classified and confidential positions.

(1) Updated Employee Counts 2016-2020

Source: MHCC Human Resource Department and FY22 Annual Comprehensive Financial Report

SALARIES OF EMPLOYEES

| | <u>Salary Range</u> | <u>Amount of Combined Salaries</u> |
|--------------------------------------|----------------------|------------------------------------|
| ADMINISTRATIVE & MANAGERS | \$65,798 - \$267,348 | \$ 6,243,603 |
| FULL-TIME FACULTY | \$58,514 - \$105,186 | 15,829,873 |
| CLASSIFIED | \$33,066 - \$119,911 | 12,473,057 |
| CONFIDENTIAL | \$49,100 - \$94,037 | 1,005,825 |
| PART-TIME FACULTY | | 4,039,537 |
| PART-TIME HOURLY | | 1,801,187 |
| STUDENTS | | 329,736 |
| | | <u>\$ 41,722,818</u> |

This schedule provides salary information for officers and employees required by ORS 294.352(5).

HISTORICAL AND PROJECTED TUITION AND FEES

PROJECTED AND LAST FOUR FISCAL YEARS ENDED JUNE 30

(Unaudited)

| | <u>2019</u> | <u>2020⁽⁵⁾</u> | <u>2021⁽⁵⁾</u> | <u>2022⁽⁵⁾</u> | <u>2023⁽¹⁾</u> |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| General fund tuition per credit hour | \$ 107.00 | \$ 115.00 | \$ 118.00 | \$ 118.00 | \$ 120.00 |
| Student activity fee per credit hour | 4.00 | 4.25 | 4.25 | 4.25 | 4.25 |
| Technology fee per credit hour | 6.25 | 6.25 | 6.50 | 6.50 | 6.75 |
| Instructional Access & Support Fee, per credit hour | - | - | - | 3.50 | 3.50 |
| Safety & Security Access Fee, per credit hour | - | - | - | 3.50 | 3.50 |
| College Service Fee, per credit hour | - | - | - | 3.50 | 3.50 |
| College Service and Access fees ⁽²⁾ | 88.00 | 88.00 | 88.00 | - | - |
| Annualized student tuition ⁽³⁾ | 5,540 | 5,912 | 6,058 | 6,266 | 6,368 |
| Total tuition and fees (in thousands) | \$ 22,677 | \$ 21,423 | \$ 21,507 | \$ 16,449 | \$ 16,698 |
| Total SFTE ⁽⁴⁾ | 7,700.00 | 6,613.00 | 5,912.00 | 5,610.00 | 5,600.00 |
| Unduplicated headcount | 24,941 | 21,868 | 18,548 | 18,485 | 19,000 |

(1) Projected.

(2) Fees are per term. The College Service fee was assessed to students registered for a minimum of one credit and the Access fee was assessed to students registered for a minimum of two credits. These fees changed to a per credit hour structure in 2021-2022. The Safety & Security Access fee replaced the per term Access fee. The Instructional Access & Support Fee was implemented in 2021-2022 and replaced the Online Learning course fee.

(3) Annualized tuition and fees for an in-state student based on 15 credit hours per term for three terms (Fall, Winter and Spring).

(4) Actual student full-time equivalent enrollment (SFTE) may vary based on insignificant post publishing variables.

(5) Updated to Actual

FULL-TIME EQUIVALENT STUDENTS

LAST FIVE FISCAL YEARS

(Unaudited)

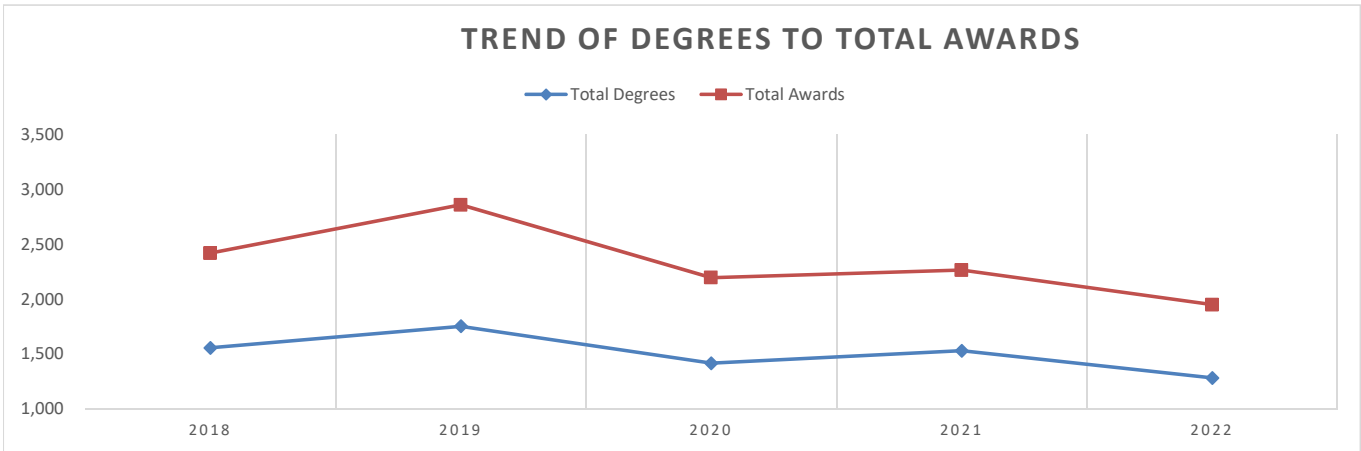
| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| Adult basic education | 198 | 180 | 183 | 119 | 107 |
| General equivalency diploma | 47 | 105 | 36 | 31 | 41 |
| Lower division transfer courses | 3,985 | 3,566 | 3,123 | 2,630 | 2,326 |
| Professional technical | 2,687 | 2,823 | 2,459 | 2,593 | 2,534 |
| Self improvement | 156 | 73 | 69 | 36 | 54 |
| All other reimbursable | <u>848</u> | <u>863</u> | <u>685</u> | <u>473</u> | <u>516</u> |
| Total reimbursable FTE | <u>7,921</u> | <u>7,610</u> | <u>6,555</u> | <u>5,882</u> | <u>5,578</u> |
| Non-reimbursable | <u>88</u> | <u>90</u> | <u>58</u> | <u>18</u> | <u>32</u> |
| Total FTE | <u>8,009</u> | <u>7,700</u> | <u>6,613</u> | <u>5,900</u> | <u>5,610</u> |

DEGREES AND CERTIFICATES AWARDED

LAST FIVE FISCAL YEARS ENDED JUNE 30

(unaudited)

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Degrees | | | | | |
| Associate of Science | 389 | 479 | 381 | 352 | 297 |
| Associate of Science Oregon Transfer | 61 | 67 | 31 | 41 | 27 |
| Associate of Applied Science | 409 | 441 | 392 | 419 | 331 |
| Associate of Arts Oregon Transfer | 300 | 329 | 251 | 233 | 216 |
| Associate of General Studies | 397 | 438 | 362 | 486 | 412 |
| Total Degrees | 1,556 | 1,754 | 1,417 | 1,531 | 1,283 |
| Certificates | 442 | 193 | 134 | 203 | 130 |
| Certificates (Less Than One Year) | 12 | 495 | 282 | 278 | 342 |
| Total Certificates | 454 | 688 | 416 | 481 | 472 |
| Oregon Transfer Module | 371 | 387 | 324 | 230 | 179 |
| High School Completions | 39 | 33 | 41 | 24 | 18 |
| Total Awards | 2,420 | 2,862 | 2,198 | 2,266 | 1,952 |



Source: MHCC Analytics and Institutional Research (AIR)

Appendix B

Extended Summary of Funds

Extended Summary of Funds by Function

| Actual | | | Budget | | |
|-------------------|-------------------|---|----------------------------|-----------------------------|----------------------------|
| 2020-21 | 2021-22 | Fund Title | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 |
| | | General Fund (01) | | | |
| \$ 31,185,379 | \$ 30,208,990 | Instruction | \$ 31,781,285 | \$ 32,528,780 | \$ 32,709,338 |
| 9,233,769 | 9,345,604 | Instructional Support | 10,686,117 | 11,510,957 | 11,330,397 |
| 6,335,314 | 6,866,437 | Student Services | 7,783,955 | 8,434,892 | 8,410,196 |
| 108,042 | 109,261 | Community Services | 103,562 | 114,800 | 114,800 |
| 12,350,037 | 13,039,876 | College Support Services | 14,695,757 | 15,548,722 | 15,548,722 |
| 4,381,279 | 5,173,661 | Plant Operations and Maintenance | 5,629,276 | 6,091,016 | 6,091,016 |
| 2,409,225 | 2,571,574 | Debt Service | 2,491,175 | 2,659,242 | 2,660,906 |
| 170,076 | 558,144 | Plant Additions | 325,405 | 370,000 | 370,000 |
| 921,010 | 797,915 | Financial Aid | 1,030,914 | 1,101,534 | 1,101,534 |
| 487,292 | 487,292 | Transfers | 4,287,292 | 487,292 | 487,292 |
| 15,402,319 | 20,549,976 | Contingency and Reserves | 9,470,170 | 7,080,372 | 7,103,406 |
| 82,983,742 | 89,708,730 | Total | 88,284,908 | 85,927,607 | 85,927,607 |
| | | Pension Bond Debt Service Fund (03) | | | |
| 5,538,690 | 8,351,725 | Debt Service | 9,243,317 | 9,597,753 | 9,597,753 |
| - | 58,891,741 | College Support Services | - | - | - |
| 2,158,007 | 1,321,759 | Contingency and Reserves | - | - | - |
| 7,696,697 | 68,565,225 | Total | 9,243,317 | 9,597,753 | 9,597,753 |
| | | Physical Plant Maintenance Fund (06) | | | |
| 17,846 | 132,133 | Plant Operations and Maintenance | 500,000 | 150,000 | 150,000 |
| 287,363 | 364,312 | Plant Additions | 4,450,000 | 1,597,500 | 1,597,500 |
| 950,320 | 853,907 | Contingency and Reserves | - | - | - |
| 1,255,529 | 1,350,352 | Total | 4,950,000 | 1,747,500 | 1,747,500 |
| | | Technology Projects Fund (07) | | | |
| 1,067,169 | 797,288 | College Support Services | 2,043,592 | 2,169,133 | 2,169,133 |
| 40,000 | 34,994 | Plant Additions | 190,000 | 40,000 | 40,000 |
| 720,316 | 1,361,732 | Contingency and Reserves | - | - | - |
| 1,827,485 | 2,194,014 | Total | 2,233,592 | 2,209,133 | 2,209,133 |
| | | Student Aid & Scholarship Fund (10) | | | |
| 18,530,219 | 21,860,684 | Financial Aid | 37,423,990 | 37,223,990 | 37,223,990 |
| 24,212 | 20,262 | Transfers | 60,000 | 60,000 | 60,000 |
| 33,346 | 24,065 | Contingency and Reserves | - | - | - |
| 18,587,777 | 21,905,011 | Total | 37,483,990 | 37,283,990 | 37,283,990 |
| | | Federal, State, and Special Projects Fund (16) | | | |
| 27,813,369 | 31,595,935 | College Support Services | 39,350,000 | 39,350,000 | 39,350,000 |
| - | 644,514 | Debt Service | 2,000,000 | 7,000,000 | 7,000,000 |
| 663,775 | 964,227 | Plant Additions | 16,000,000 | 20,000,000 | 20,000,000 |
| - | 53,846 | Financial Aid | 100,000 | 100,000 | 100,000 |
| 7,705,400 | 9,342,474 | Contingency and Reserves | 1,010,000 | 1,010,000 | 1,010,000 |
| 36,182,544 | 42,600,996 | Total | 58,460,000 | 67,460,000 | 67,460,000 |

Extended Summary of Funds by Function

| Actual | | | Budget | | |
|-----------------------|-----------------------|--|----------------------------|-----------------------------|----------------------------|
| 2020-21 | 2021-22 | Fund Title | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 |
| | | Bookstore Fund (40) | | | |
| \$ 1,155,404 | \$ 253,967 | Student Services | \$ 250,000 | \$ - | \$ - |
| - | - | Plant Additions | - | - | - |
| - | 16,887 | Transfers | 700,000 | - | - |
| 919,780 | 655,611 | Contingency and Reserves | - | - | - |
| 2,075,184 | 926,465 | Total | 950,000 | - | - |
| | | Aquatic Center Fund (42) | | | |
| 174,956 | 132,608 | Student Services | 616,533 | 966,880 | 966,880 |
| - | - | Plant Additions | 964,759 | 826,412 | 826,412 |
| 747,350 | 1,195,962 | Contingency and Reserves | - | - | - |
| 922,306 | 1,328,570 | Total | 1,581,292 | 1,793,292 | 1,793,292 |
| | | Clubs Fund (50) | | | |
| 3,079 | 5,415 | Student Services | 165,000 | 165,000 | 165,000 |
| - | - | Plant Additions | 5,000 | 5,000 | 5,000 |
| 46,434 | 50,463 | Contingency and Reserves | - | - | - |
| 49,513 | 55,878 | Total | 170,000 | 170,000 | 170,000 |
| | | Trusts Fund (51) | | | |
| 122,643 | 150,083 | Student Services | 504,096 | 504,096 | 504,096 |
| - | - | Plant Additions | 5,000 | 5,000 | 5,000 |
| 592,098 | 690,479 | Contingency and Reserves | - | - | - |
| 714,741 | 840,562 | Total | 509,096 | 509,096 | 509,096 |
| | | Associated Student Government Fund (52) | | | |
| 359,384 | 517,815 | Student Services | 927,464 | 881,623 | 885,679 |
| - | - | Plant Additions | 144,324 | 150,824 | 150,824 |
| 1,068,023 | 1,283,349 | Contingency and Reserves | 485,913 | 332,358 | 328,302 |
| 1,427,407 | 1,801,164 | Total | 1,557,701 | 1,364,805 | 1,364,805 |
| \$ 153,722,925 | \$ 231,276,967 | Total All Funds | \$ 205,423,896 | \$ 208,063,176 | \$ 208,063,176 |

Extended Summary of Funds by Object

| Actual | | Fund Title | Budget | | |
|-------------------|-------------------|--|----------------------------|-----------------------------|----------------------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 |
| | | General Fund (01) | | | |
| \$ 56,139,189 | \$ 56,459,939 | Personnel Services | \$ 60,806,138 | \$ 63,360,404 | \$ 63,420,706 |
| 7,454,631 | 8,283,890 | Materials & Services | 9,821,562 | 10,868,763 | 10,783,763 |
| 170,076 | 558,144 | Capital Improvements | 325,405 | 370,000 | 370,000 |
| 2,409,225 | 2,571,574 | Debt Service | 2,543,427 | 2,659,242 | 2,660,906 |
| 921,010 | 797,915 | Grants In Aid | 1,030,914 | 1,101,534 | 1,101,534 |
| 487,292 | 487,292 | Transfers | 4,287,292 | 487,292 | 487,292 |
| - | - | Contingency | 7,738,757 | 5,499,427 | 5,522,461 |
| 15,402,319 | 20,549,976 | Unappropriated Fund Balance | 1,731,413 | 1,580,945 | 1,580,945 |
| 82,983,742 | 89,708,730 | Total | 88,284,908 | 85,927,607 | 85,927,607 |
| | | Pension Bond Debt Service Fund (03) | | | |
| 5,538,690 | 8,351,725 | Debt Service | 9,243,317 | 9,597,753 | 9,597,753 |
| - | 58,417,863 | Personnel Services | - | - | - |
| - | 473,878 | Materials & Services | - | - | - |
| 2,158,007 | 1,321,759 | Unappropriated Fund Balance | - | - | - |
| 7,696,697 | 68,565,225 | Total | 9,243,317 | 9,597,753 | 9,597,753 |
| | | Physical Plant Maintenance Fund (06) | | | |
| 17,846 | 132,133 | Materials & Services | 500,000 | 150,000 | 150,000 |
| 287,363 | 364,312 | Capital Improvements | 4,450,000 | 1,597,500 | 1,597,500 |
| 950,320 | 853,907 | Unappropriated Fund Balance | - | - | - |
| 1,255,529 | 1,350,352 | Total | 4,950,000 | 1,747,500 | 1,747,500 |
| | | Technology Projects Fund (07) | | | |
| 1,067,169 | 797,288 | Materials & Services | 2,043,592 | 2,169,133 | 2,169,133 |
| 40,000 | 34,994 | Capital Improvements | 190,000 | 40,000 | 40,000 |
| 720,316 | 1,361,732 | Unappropriated Fund Balance | - | - | - |
| 1,827,485 | 2,194,014 | Total | 2,233,592 | 2,209,133 | 2,209,133 |
| | | Student Aid & Scholarship Fund (10) | | | |
| 229,323 | 232,322 | Personnel Services | 833,990 | 833,990 | 833,990 |
| - | - | Materials and Services | 40,000 | 40,000 | 40,000 |
| 18,300,896 | 21,628,362 | Grants and Loans | 36,550,000 | 36,350,000 | 36,350,000 |
| 24,212 | 20,262 | Transfers | 60,000 | 60,000 | 60,000 |
| 33,346 | 24,065 | Unappropriated Fund Balance | - | - | - |
| 18,587,777 | 21,905,011 | Total | 37,483,990 | 37,283,990 | 37,283,990 |
| | | Federal, State & Special Projects Fund (16) | | | |
| 19,105,883 | 21,597,876 | Personnel Services | 25,850,000 | 25,850,000 | 25,850,000 |
| 8,707,486 | 9,998,059 | Materials and Services | 13,500,000 | 13,500,000 | 13,500,000 |
| 663,775 | 964,227 | Capital Improvements | 16,000,000 | 20,000,000 | 20,000,000 |
| - | 644,514.00 | Debt Service | 2,000,000 | 7,000,000 | 7,000,000 |
| - | 53,846.00 | Grants in Aid | 100,000 | 100,000 | 100,000 |
| - | - | Contingency | 1,010,000 | 1,010,000 | 1,010,000 |
| 7,705,400 | 9,342,474 | Unappropriated Fund Balance | - | - | - |
| 36,182,544 | 42,600,996 | Total | 58,460,000 | 67,460,000 | 67,460,000 |

Extended Summary of Funds by Object

| Actual | | Fund Title | Budget | | |
|-----------------------|-----------------------|--|----------------------------|-----------------------------|----------------------------|
| 2020-21 | 2021-22 | | Amended 2022-23 | Approved 2023-24 | Adopted 2023-24 |
| | | Bookstore Fund (40) | | | |
| \$ 602,761 | \$ 166,128 | Cost of Merchandise | \$ - | \$ - | \$ - |
| 473,556 | 52,858 | Personnel Services | - | - | - |
| 79,087 | 34,981 | Materials and Services | 250,000 | - | - |
| - | 16,887.00 | Transfers | 700,000 | - | - |
| 919,780 | 655,611 | Unappropriated Fund Balance | - | - | - |
| 2,075,184 | 926,465 | Total | 950,000 | - | - |
| | | Aquatic Center Fund (42) | | | |
| 164,999 | 90,376 | Personnel Services | 490,533 | 854,574 | 854,574 |
| 9,957 | 42,232 | Materials & Services | 126,000 | 112,306 | 112,306 |
| - | - | Capital Improvements | 964,759.00 | 826,412 | 826,412 |
| 747,350 | 1,195,962 | Unappropriated Fund Balance | - | - | - |
| 922,306 | 1,328,570 | Total | 1,581,292 | 1,793,292 | 1,793,292 |
| | | Clubs Fund (50) | | | |
| 1,449.00 | - | Personnel Services | 11,210 | 11,210 | 11,210 |
| 1,630 | 5,415 | Materials & Services | 153,790 | 153,790 | 153,790 |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 |
| 46,434 | 50,463 | Unappropriated Fund Balance | - | - | - |
| 49,513 | 55,878 | Total | 170,000 | 170,000 | 170,000 |
| | | Trusts Fund (51) | | | |
| 13,333 | 5,441 | Personnel Services | 83,096 | 83,096 | 83,096 |
| 109,310 | 144,642 | Materials & Services | 421,000 | 421,000 | 421,000 |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 |
| 592,098 | 690,479 | Unappropriated Fund Balance | - | - | - |
| 714,741 | 840,562 | Total | 509,096 | 509,096 | 509,096 |
| | | Associated Student Government Fund (52) | | | |
| 231,108 | 256,613 | Personnel Services | 327,605 | 358,442 | 358,442 |
| 128,276 | 261,202 | Materials & Services | 599,859 | 523,181 | 527,237 |
| - | - | Capital Improvements | 144,324 | 150,824 | 150,824 |
| - | - | Contingency | 485,913 | 332,358 | 328,302 |
| 1,068,023 | 1,283,349 | Unappropriated Fund Balance | - | - | - |
| 1,427,407 | 1,801,164 | Total | 1,557,701 | 1,364,805 | 1,364,805 |
| \$ 153,722,925 | \$ 231,276,967 | Total All Funds | \$ 205,423,896 | \$ 208,063,176 | \$ 208,063,176 |

Appendix C

Legal Documents

The following documents are required by Oregon Budget Law. Their display here verifies that all required public notices, Budget Committee Action, Tax Supervising and Conservation Commission (TSCC) review, and Governing Board actions were completed as required by Oregon Budget Law.



ACTION

MT COMMUNITY COLLEGE ISRIC BAR FEUCAIN

DATE: July 3, 2022

ITEM: 51h

CONTACT PERSON: *Jennifer DeMent, Vice President, Finance and Administration*

SUBJECT: RESOLUTION APPOINTING BUDGET OFFICER FOR 2023-2024 BUDGET

The first step in the budget process is the appointment of the budget officer. The Budget Officer, appointed by the board, is responsible for preparing the budget calendar, the proposed budget document and publishing the notices of Budget Committee meetings.

In accordance with ORS 294.331, which directs the college "to designate a budget officer for the district who shall supervise the preparation of the annual school budget," administration recommends the appointment of Jennifer DeMent as the 2023-2024 budget officer. 1

RECOMMENDATION:

To approve the appointment of Jennifer DeMent as the budget officer for the 2023-2024 budget, in accordance with ORS 294.331. 1



ACTION

MT COMMUNITY COLLEGE IS RICH BARFEUCATION

DATE: July 3, 2022

ITEM: 51i

CONTACT PERSON: Jennifer DeMent, Vice President, Finance and Administration

SUBJECT: RESOLUTION APPROVE BUDGET CALENDAR FOR 2023-2024 BUDGET

The budget calendar outlines the meetings schedule as well as the required elements of the process.

At a minimum, the following steps must be included in the calendar:

1. Governing Body appoints Budget Officer.
2. Governing Body appoints Budget Committee Members. Note: MHCC Board acts as Budget Committee.
3. Budget Officer prepares Proposed Budget.
4. Budget Officer publishes Notices of Budget Committee Meetings 5-30 days prior to the meeting or posts notice on district's web site.
5. Budget Committee meets.
6. Budget Committee approves budget and establishes maximum property tax levy rate or dollar amount.
7. Approved Budget filed with TSCC by May 15.
8. Approved Budget Summary and Notice of Budget Hearing published 5- 30 days prior to public hearing.
9. Tax Supervising & Conservation Commission (TSCC) Budget Hearing held with Governing Body.
10. Governing Body adopts budget and enacts Resolutions, including response to TSCC Certification Letter by June 30.
11. Adopted Budget and Certification Letter response filed with TSCC 15 days after adoption.
12. Levy Certification filed with assessor's office by July 15.
13. Budget document filed with county clerk by September 30.

RECOMMENDATION:

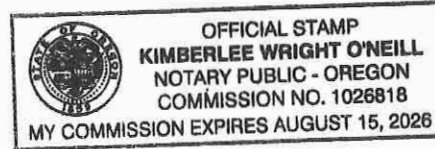
Approve the budget calendar for the 2023-2024 budget. 1

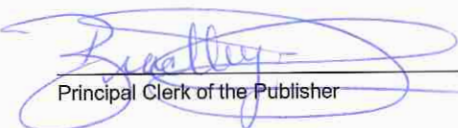
AD#: 0010604693

State of Oregon,) ss
County of Multnomah)

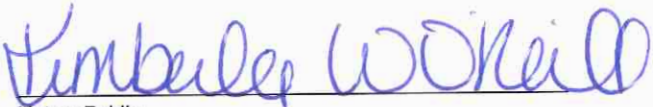
Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):


The Oregonian 03/29/2023




Principal Clerk of the Publisher

Sworn to and subscribed before me this 5th day of April 2023


Notary Public



**MT. HOOD
COMMUNITY COLLEGE**

**NOTICE OF
BUDGET COMMITTEE MEETING**

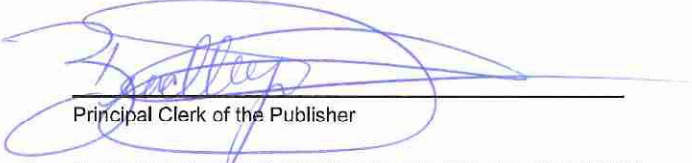
A public meeting of the Budget Committee of the Mt. Hood Community College District, which encompasses parts of Multnomah, Clackamas and Hood River Counties, State of Oregon, for the fiscal year July 1, 2023 to June 30, 2024 will be held on April 5, 2023 at 6:00 p.m. in the Mt. Hood Community College Board Room, AC 2359, at 26000 SE Stark Street, Gresham, Oregon. An option to join the meeting by Zoom is also available. The Zoom Meeting Information is listed below. The purpose of this meeting is for the Budget Committee to receive the District's Proposed Budget and the President's Budget Message. Any person may attend either in person or through the Zoom Meeting to observe. No public comments will be accepted at this meeting. However, questions and comments from the public regarding the Proposed Budget are encouraged and will be accepted at the April 19, 2023 Budget Committee Meeting. A copy of the Proposed Budget may be viewed after April 5, 2023 on the Mt. Hood Community College website at <https://mhcc.edu/BudgetOffice/>. This notice can also be viewed at <https://mhcc.edu/News>.
Join Zoom Meeting: Please click this URL to join.
<https://mhcc.zoom.us/j/96615210500?pwd=RIkrVzNtRnR2bmZsTlJOQ1laR3pGQT09>
Webinar ID: 966 1521 0500
Webinar Passcode: 940802

AD#: 0010623909

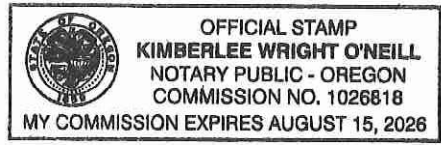
State of Oregon,) ss
County of Multnomah)

Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

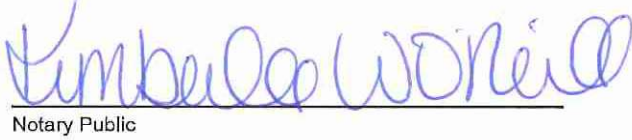
The Oregonian 04/12/2023



Principal Clerk of the Publisher

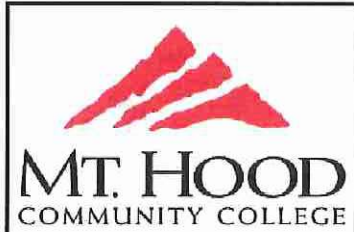


Sworn to and subscribed before me this 19th day of April 2023



Notary Public

Webinar Passcode: 429746



MT. HOOD
COMMUNITY COLLEGE

A public meeting of the Budget Committee of the Mt. Hood Community College District, which encompasses parts of Multnomah, Clackamas and Hood River Counties, State of Oregon, for the fiscal year July 1, 2023 to June 30, 2024 will be held on April 19, 2023 at 6:00 p.m. In the Mt. Hood Community College Board Room, AC 2359, at 26000 SE Stark Street, Gresham, Oregon. An option to join the meeting by Zoom is also available. The Zoom Meeting Information is listed below. The purpose of this meeting is for the Budget Committee to approve the budget and set the tax levy for 2023-2024. A copy of the Proposed Budget is available and may be viewed on the Mt. Hood Community College website at <https://www.mhcc.edu/BudgetOffice/>. This is a public meeting where deliberation of the Budget Committee will take place. Questions and comments from the public regarding the Proposed Budget will be accepted and are encouraged. Persons wishing to provide public comment will sign up at the meeting or through the Zoom platform and instructions will be provided at the meeting. Please provide your full name and address for the public record, and limit your public comments to three minutes. Persons who wish to provide written comments can email them to Presidents.Office@mhcc.edu, and they will be included in the official record for this meeting. This notice is also posted on the MHCC website at www.mhcc.edu/News.

Zoom Link:
<https://mhcc.zoom.us/j/93147202948?pwd=aTc4UitxZ1VlUEpqcnpXTThuTGJZZz09>

Webinar ID: 931 4720 2948



MT. HOOD
COMMUNITY COLLEGE

ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *April 19, 2023*

ITEM TITLE: *4.1*

CONTACT PERSON: *Jennifer DeMent, Vice President of Finance and Administration*

SUBJECT: **CONSIDERATION AND APPROVAL OF THE 2023-24 PROPOSED BUDGET**

The 2023-24 Proposed Budget is available online at mhcc.edu/BudgetOffice; hard copies are available by request from the budget office.

RECOMMENDATION:

That the Budget Committee move to approve the Mt. Hood Community College District 2023-24 budget of \$208,063,176 including the general fund budget in the amount of \$85,927,607 and all other budgets in the amount of \$122,135,569.

Approve the above resolution as presented.

Diane L. Noriega

Diane Noriega, Budget Committee Chair

4/19/23

Date



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: April 19, 2023

ITEM TITLE: 4.2

CONTACT PERSON: Jennifer DeMent, Vice President of Finance and Administration

SUBJECT: SET THE TAX LEVY FOR 2023-24

It is recommended the following property taxes to be imposed:

| Fund | Type | Amount Subject to the Education Limitation: | Amount Excluded from Limitation: |
|---------|--------------------|---|----------------------------------|
| General | Permanent tax rate | \$0.4917 / \$1,000 of assessed value | |

RECOMMENDATION:

Approve the amount and/or rate of the property taxes.

Approve the above resolution as presented.


Diane Noriega, Budget Committee Chair

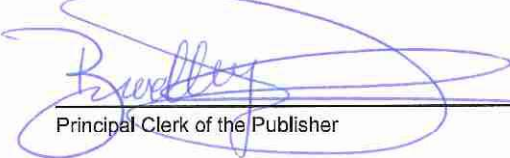

Date

AD#: 0010655652

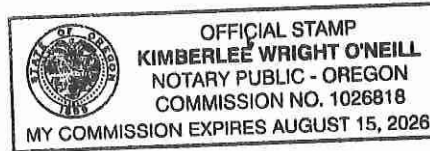
State of Oregon,) ss
 County of Multnomah)

Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):


The Oregonian 06/14/2023




 Principal Clerk of the Publisher



Sworn to and subscribed before me this 21th day of June 2023



 Notary Public



Notice of Budget Hearing
Mt. Hood Community College District
2023-24 Approved Budget

The Tax Supervising and Conservation Commission will hold a public hearing on the budget approved by the Budget Committee for Mt. Hood Community College, which encompasses parts of Multnomah, Clackamas and Hood River Counties, State of Oregon for the fiscal year July 1, 2023 to June 30, 2024. The hearing will be held in the Mt. Hood Community College Board Room, AC 2349, 26000 SE Stark St, Gresham Oregon, 97030 on the twenty-first day of June 2023 at 6:30 p.m. An option to join the meeting by Zoom is also available. The Zoom Meeting information is listed below.

The purpose of the meeting is to discuss the budget with interested parties. The meeting is open to the public and any member of the public may testify. This meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. Please contact Allegra Willhite at 503-988-3054 or allegra.willhite@multco.us to make a request for an interpreter or other accommodations for persons with disabilities.

Join Zoom Webinar: Click URL to join
<https://mhcc.zoom.us/j/99144054359?pwd=Ry80d3pVdjhabmVkaG5ES1FIZ3hZZz09>

Webinar ID: 991 4405 4359 Passcode: 378634

A copy of the budget document may be inspected or obtained on the Mt. Hood Community College website at www.mhcc.edu/BudgetOffice.

SUMMARY OF BUDGET REQUIREMENTS AS APPROVED

| Fund Title | Fund # | 2023-24 Budget |
|---------------------------------|--------|----------------|
| General Fund | 01 | \$ 85,927,607 |
| Pension Bond Debt Service Fund | 03 | 9,597,753 |
| Physical Plant Maintenance Fund | 06 | 1,747,500 |

| | | |
|--|----|-----------------------|
| Technology Projects Fund | 07 | 2,209,133 |
| Student Aid Fund | 10 | 37,283,990 |
| Federal, State & Special Projects Fund | 16 | 67,460,000 |
| Aquatic Center Fund | 42 | 1,793,292 |
| Clubs Fund | 50 | 170,000 |
| Trusts Fund | 51 | 509,096 |
| Associated Student Government Fund | 52 | 1,364,805 |
| Total All Funds | | \$ 208,063,176 |

TAX LEVY

| Fund | Type | Amount Subject to the Education Limitation |
|---------|--------------------|--|
| General | Permanent tax rate | \$0.4917/\$1,000 of assessed value |

This notice is also posted on the MHCC website at www.mhcc.edu/News


 Jennifer DeMent, Budget Officer

01065662-01



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: June 21, 2023

ITEM TITLE: 7.3

CONTACT PERSON: Jennifer DeMent, Vice President Finance & Administration

SUBJECT: CONSIDER RESOLUTION IMPOSING AND CATEGORIZING TAXES

RESOLUTION IMPOSING PROPERTY TAX RATE

Be It Resolved, that the Board of Education of Mt. Hood Community College District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.4917/\$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2023-24 upon the assessed value of all taxable property within the district:

| | |
|---------------|---|
| | Subject to the <u>Education Limitation</u> |
| General Fund: | \$0.4917/\$1,000 |


RECOMMENDATION: Approve the above resolution as presented.



Andrew Speer, Board Chair

6/21/2023

Date



Jennifer DeMent, Budget Officer

6-21-23

Date



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *June 21, 2023*

ITEM TITLE: 7.2

CONTACT PERSON: *Jennifer DeMent, Vice President Finance & Administration*

SUBJECT: CONSIDER RESOLUTIONS TO ADOPT AND MAKE APPROPRIATIONS FOR THE FISCAL YEAR 2023-2024 BUDGET

RESOLUTION ADOPTING THE BUDGET

Be it resolved, that the Board of Education of Mt. Hood Community College District hereby adopts the budget for 2023-2024 in a total sum of **\$208,063,176** now on file in the district budget office and available at <https://www.mhcc.edu/BudgetOffice/>.

RESOLUTION MAKING APPROPRIATIONS

Be it resolved, that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below are hereby appropriated:

| Function | Fund Title: Fund #: | General Fund 01 | Pension Bond | Physical Plant | Technology | Student Aid 10 | Federal, State | Aquatics 42 | Clubs 50 | Trusts 51 | Associated | Total |
|----------------------------------|------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------|
| | | | Debt Service 03 | Maintenance 06 | Projects 07 | | and Spec Proj 16 | | | | Student Government 52 | |
| Instruction | | \$ 32,709,338 | | | | | | | | | | \$ 32,709,338 |
| Instruction Support | | 11,330,397 | | | | | | | | | | 11,330,397 |
| Student Services | | 8,410,196 | | | | | | 966,880 | 165,000 | 504,096 | 885,679 | 10,931,851 |
| Community Services | | 114,800 | | | | | | | | | | 114,800 |
| College Support Services | | 15,548,722 | | | 2,169,133 | | 39,350,000 | | | | | 57,067,855 |
| Plant Operations and Maintenance | | 6,091,016 | | 150,000 | | | | | | | | 6,241,016 |
| Plant Additions | | 370,000 | | 1,597,500 | 40,000 | | 20,000,000 | 826,412 | 5,000 | 5,000 | 150,824 | 22,994,736 |
| Debt Service | | 2,660,906 | 9,597,753 | | | | 7,000,000 | | | | | 19,258,659 |
| Financial Aid | | 1,101,534 | | | | 37,223,990 | 100,000 | | | | | 38,425,524 |
| Transfers | | 487,292 | | | | 60,000 | | | | | | 547,292 |
| Contingency | | 5,522,461 | | | | | 1,010,000 | | | | 328,302 | 6,860,763 |
| Total Appropriations | | 84,346,662 | 9,597,753 | 1,747,500 | 2,209,133 | 37,283,990 | 67,460,000 | 1,793,292 | 170,000 | 509,096 | 1,364,805 | 206,482,231 |
| Unappropriated | | 1,580,945 | | | | | | | | | | 1,580,945 |
| Total Budget | | \$ 85,927,607 | \$ 9,597,753 | \$ 1,747,500 | \$ 2,209,133 | \$ 37,283,990 | \$ 67,460,000 | \$ 1,793,292 | \$ 170,000 | \$ 509,096 | \$ 1,364,805 | \$ 208,063,176 |

| Object | Fund Title: Fund #: | General Fund 01 | Pension Bond | Physical Plant | Technology | Student Aid 10 | Federal, State | Aquatics 42 | Clubs 50 | Trusts 51 | Associated | Total |
|-----------------------------|------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------|
| | | | Debt Service 03 | Maintenance 06 | Projects 07 | | and Spec Proj 16 | | | | Student Government 52 | |
| Personnel Services | | \$ 63,420,706 | | | | \$ 833,990 | \$ 25,850,000 | \$ 854,574 | \$ 11,210 | \$ 83,096 | \$ 358,442 | \$ 91,412,018 |
| Materials & Services | | 10,783,763 | | 150,000 | 2,169,133 | 40,000 | 13,500,000 | 112,306 | 153,790 | 421,000 | 527,237 | 27,857,229 |
| Capital Improvements | | 370,000 | | 1,597,500 | 40,000 | | 20,000,000 | 826,412 | 5,000 | 5,000 | 150,824 | 22,994,736 |
| Debt Service | | 2,660,906 | 9,597,753 | | | | 7,000,000 | | | | | 19,258,659 |
| Grants In Aid | | 1,101,534 | | | | 36,350,000 | 100,000 | | | | | 37,551,534 |
| Transfers | | 487,292 | | | | 60,000 | | | | | | 547,292 |
| Contingency | | 5,522,461 | | | | | 1,010,000 | | | | 328,302 | 6,860,763 |
| Total Appropriations | | 84,346,662 | 9,597,753 | 1,747,500 | 2,209,133 | 37,283,990 | 67,460,000 | 1,793,292 | 170,000 | 509,096 | 1,364,805 | 206,482,231 |
| Unappropriated | | 1,580,945 | | | | | | | | | | 1,580,945 |
| Total Budget | | \$ 85,927,607 | \$ 9,597,753 | \$ 1,747,500 | \$ 2,209,133 | \$ 37,283,990 | \$ 67,460,000 | \$ 1,793,292 | \$ 170,000 | \$ 509,096 | \$ 1,364,805 | \$ 208,063,176 |

RECOMMENDATION: Approve the above resolution as presented.


 Andrew Speer, Board Chair

6/21/2023
 Date


 Jennifer DeMent, Budget Officer

6/21/23
 Date



6/21/2023

Chair Annette Mattson and Board of Education
Mt. Hood Community College
26000 SE Stark Street
Gresham, Oregon 97030

RE: Mt. Hood Community College’s 2023-24 Approved Budget Certification

Dear Chair Annette Mattson and Board of Education,

The Tax Supervising and Conservation Commission met with the Board of Education today to review, discuss, and conduct a public hearing on Mt. Hood Community College’s 2023-24 Approved Budget. This hearing and the TSCC review of the Mt. Hood Community College budget were conducted according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15th deadline and at least 20 days prior to the budget hearing, as required by statute. The estimates (shown on the following page) were judged reasonable for the purposes indicated, and the document complied with local budget law. As a result, the TSCC certifies by a majority vote of the commissioners that it has no recommendations or objections to make concerning the budget.


Please file a complete copy of the Adopted Budget materials as described in the TSCC checklist with the Commission no later than July 15, 2023. If extra time is needed, please request an extension from TSCC staff.

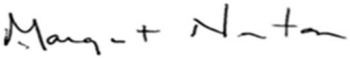
Thank you for the opportunity to discuss this budget with you.

Yours truly,
TAX SUPERVISING & CONSERVATION COMMISSION


Harmony Quiroz, Chair


James Ofsink, Vice Chair


Dr. Mark Wubbold, Commissioner


Margo Norton, Commissioner


Matt Donahue, Commissioner

Mt. Hood Community College

| Fund | Appropriations | Unappropriated Fund Balance | Total Budget |
|-------------------------------------|----------------------|--------------------------------|----------------------|
| General Fund | 84,346,662 | 1,580,945 | 85,927,607 |
| Student Aid Fund | 37,283,990 | 0 | 37,283,990 |
| Federal, State & Special Proj. Fund | 67,460,000 | 0 | 67,460,000 |
| Pension Bond Fund | 9,597,753 | 0 | 9,597,753 |
| Aquatics Center Fund | 1,793,292 | 0 | 1,793,292 |
| Clubs Fund | 170,000 | 0 | 170,000 |
| Trusts Fund | 509,096 | 0 | 509,096 |
| Associated Student Gov Fund | 1,364,805 | 0 | 1,364,805 |
| Physical Plant Maint. Fund | 1,747,500 | 0 | 1,747,500 |
| Technology Projects Fund | 2,209,133 | 0 | 2,209,133 |
| Total | \$206,482,231 | \$1,580,945 | \$208,063,176 |

Education Tax Levy

Permanent Tax Rate: \$0.4917 per \$1,000 Assessed Value

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50 2023-2024

To assessor of Multnomah, County
Clackamas, and Hood River

Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Mt. Hood Community College has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Multnomah, Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

26000 SE Stark St. Gresham OR 97030 7/1/2023
Mailing Address of District City State ZIP Code Date Submitted
Jennifer DeMent Vice President, Finance & Administration 503-491-7385 jennifer.dement@mhcc.edu
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|--------------------------------|-----------------------|-----------------------------------|
| | Rate | —or— Dollar Amount | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 0.4917 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 0 |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 0.4917 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district.....7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount —or— rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Glossary

FUNCTIONAL CLASSIFICATIONS OR SERVICE AREAS

Mt. Hood Community College expends funds for specific functions related to the mission, goals and objectives of the College. Those expenditures are defined by various functions, either academic instruction, or in support functions. Within the support functions, they are further defined as direct support of instruction or general operational support. Some of the financial tables present expenditures classified by these functions. The following descriptions are intended to assist in viewing those proposed expenditures.

Instruction

This category includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, lower division transfer, professional technical, remedial and tutorial instruction (Developmental Education) and regular, special and extension sessions should be included. Include that portion of expenditures directly attributable to department chairpersons and administrators when acting as an instructor. This category excludes expenditures for academic administration when the primary assignment is administration -- for example, academic deans.

Instructional Support

This category (formerly Academic Support) includes funds expended to provide support services for the institution's primary mission of instruction. It also includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. It includes the expenditures for academic deans and office operations, library services and research and planning.

Community Services

This function (formerly Public Services) includes activities established primarily to provide non-instructional services beneficial to groups external to the institution. This includes such activities as concerts, plays, lectures, campus radio station, contributions to transportation systems and childcare provided for non-student members of the community.

Student Services

Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration and student health service (if not operating as an essentially self-supporting activity).

College Support Services

This function (formerly Institutional Support) includes expenditures for activities concerned with management and long-range planning for the entire institution, such as the governing board, planning, programming and legal services; fiscal operations, investments, administrative computing, space management, employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing and transportation services to the institution; support services to faculty and staff

that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fundraising.

Facilities Management

Facilities Management includes those expenditures required in the upkeep, improvements, expansion, and acquisition of buildings, grounds and other facilities required to operate the College.

Components of Ending Fund Balance

Contingency

A non-spendable account which under Local Budget Law may be accessed during the fiscal year to transfer appropriations to a spendable category account, when the need for such appropriations is approved by the Board of Education.

Unappropriated Fund Balance

A non-spendable account from which under Oregon Local Budget Law no appropriation can be transferred. The amount budgeted at adoption of the annual budget will be maintained for the fiscal year period.

Ending Fund Balance

The cumulative excess of revenues over expenditures since the beginning of a fund. The best possible estimates of available Fund Balances will be used when proposing and adopting annual budgets, allowing the most realistic estimate of resources to be used when establishing service priorities for the ensuing fiscal year.

OBJECT CLASSIFICATIONS

Mt. Hood Community College expends funds for specific items in the execution of the goals and objectives of the College. Those expenditures are defined by various object classifications that define the items on which the expenditure was made. The following descriptions are intended to assist in viewing those proposed expenditures.

Personnel Services

Personnel services includes salaries, payroll taxes, fringe benefits and miscellaneous costs associated with salary expenditures, such as overtime. Federal program employees and part-time employees are included when figuring personnel services. A total amount for all personnel services must be shown for each organizational unit or program, along with the estimated number of full-time equivalent employees (FTE) ORS 294.388(5).

Materials and Services

Materials and services include a variety of expenditures such as materials (office supplies), equipment that falls below the district's threshold for capital outlay, contractual services and other charges (utilities, education and travel). Estimates should be detailed and itemized to disclose all proposed expenditures.

Capital Improvements

Capital improvements includes expenditures for land, buildings, improvements, machinery or equipment with a useful life of greater than one year and a single item cost that exceeds the district's threshold for capitalization (\$5,000). For purposes of estimating expenditures, only a single number for capital is required. There is no need to break out the individual components.

Expenditures for Debt Service

Estimated expenditures for paying principal and interest on debt incurred by the district are shown with separate estimates for each principal and interest payment by bond issue or borrowing. Each bond issue or borrowing is identified by both the issue date and the exact payment date.

Appropriation

The legal authorization to spend and collect funds. The Board of Directors adopts a Resolution and Order setting budget appropriations for the ensuing year. Expenditures cannot legally exceed appropriations, and appropriations lapse at the end of the fiscal year.

Assessed Value (AV): The value of a property, as determined by the Department of Assessment and Taxation

Audit: The annual review and report of the financial status and procedures of the College, performed by an outside auditor. The report addresses the financial condition of each Fund and compares actual expenditure and revenues to budgeted amounts. The audit also reviews procedures for compliance with statutes

Board of Education: The local governing body of the college

Bonded Debt: Debt which is in the form of General Obligation or Revenue Bonds. Repayment is made by revenues from tax collections and operating revenues.

Budget Committee: The Board of Directors, which reviews the Proposed Budget. Their action on the Proposed Budget results in the Approved Budget.

Budget Phases:

Local Budget Law and College procedures require that the adopted budget for each fiscal year be the result of a three-step process that requires input by the Board of Directors, the Budget and Policy Advisory Committee, management, and citizens before final appropriations are authorized. These three steps include:

Proposed Budget- The document developed by College management based on requests for programs and appropriations from staff and reviews by the Budget Committee in a public hearing(s)

Approved Budget- The Proposed Budget is reviewed, modified, and developed into the Approved Budget, which then is submitted to the Board of Directors for adoption following additional public hearing(s).

Adopted Budget- The acceptance of the Approved Budget authorizes actual appropriations. Rates and charges and other specific actions are adopted by the Board, in addition to the Budget Resolution

Capital Threshold: The point at which equipment and improvements are capitalized as an asset of the College on the financial statements. Equipment costing over \$5,000 is capitalized, and buildings and improvements costing over \$50,000.

Classified: Employees in the defined in the classified bargaining agreement. Excludes those exempt from the overtime provisions of the Fair Labor Standards Act; faculty; those working less than half-time; and certain grant-funded employees.

COLA: Cost of living allowance, a periodic increase in wage rates to allow for inflation.

College Budget Planning Committee: An internal advisory group consisting of College leadership staff to provide insight, perspectives, and ideas to the President concerning strategic planning, budget priorities and opportunities, and to integrate the College Educational Master Plan into planning for the “next biennium” and “next year” College budget.

Confidential: Non-represented employees, excluded from the classified bargaining unit because of the nature of their work.

Course fees: Course fees cover the costs beyond the normal classroom to ensure a competitive and quality program.

Debt service: Principal and interest payments on long-term debt.

Expenditure: An expense made by the College for any purpose.

Financial Aid: Money to help for college or career school. Grants, work-study, loans, and scholarship help make college or career school affordable.

Fiscal Year: The period from July 1 to the following June 30.

Fixed asset: An item with a useful life of more than one year and a cost of \$5,000 or more. Fixed assets include land, buildings and improvements, equipment, and vehicles.

Fringe Benefit: A benefit supplementing an employee’s salary and wages.

Function: The second segment of the account number is the four-digit function code. A function is a grouping of expenditures by area or department for budgetary control purposes.

Fund: a segregated accounting entity with a self-balancing set of accounts used to record financial resources, expenses, operating activities and liabilities. Funds are used to monitor resources (i.e. property tax resources) and expenses for specific purposes.

Fund Balance: In the case of funds subject to budgetary accounting, “Fund Balance” represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period

Grant: A donation or contribution of cash by a third party

MHCC: Mt Hood Community College

Non-Credit Enrollment: Students enrolled only in non-credit courses or for whom non-credit classes constitute the majority of their course load.

Object Code: The accounting category to which an expenditure or revenue should be charged. (e.g. Travel)

Professional Technical (or Vocational Education): Courses designed to build skills and knowledge which will qualify the student for employment in business and industry. It includes courses designated as Vocational Preparatory (entry level skills), Vocational Supplementary (skills upgrading), and Apprenticeship.

Program: A group of related activities aimed at accomplishing a major service or function for which the College is responsible

Project: An alpha and or numeric code segregating resources and expenditures across funds, departments, and functions across the organization.

Revenue – General Fund (01): The gross receipts and receivables derived from taxes, tuition fees, State shared revenues, and from all other sources, but excluding appropriations, allotments, and return of principal from investment of surplus funds.

State Support includes funds received through the Community College Support Fund allocated to each of the 17 community colleges in Oregon. Funding allocations are based on student full-time equivalent (SFTE) and a growth management component. The amount budgeted for 2023-2024 reflects Mt. Hood's estimated share of the biennial state support amount.

Property Taxes include current and prior year taxes assessed at a permanent rate of .4917 per \$1,000 of assessed value for Multnomah, Clackamas and Hood River Counties. Current year property taxes are a component in the community college revenue allocation formula for State Support.

Tuition and Fees include all tuition, course fees, and instructional service fees. Tuition for 2023/24 is \$122.00 per credit hour recorded in the General Fund. A technology fee of \$7.00 per credit hour and an Associated Student Government (ASG) fee of \$4.25 per credit hour are in addition to the tuition rate and recorded in separate funds. A College Service Fee of \$3.50, Safety and Security Access Fee of \$3.50 and Instructional Access Fee of \$3.50 are all assessed on a per credit basis in addition to the tuition rate up to 15 credits. Students that became eligible for the tuition pledge in 2015/16, 2016/17, or 2017/18 will continue paying the tuition rate in effect when they began, provided they continue to meet eligibility criteria. New students beginning in 2018/19 will not be eligible for the tuition pledge at that rate and will be subject to any future tuition increases.

Federal Grants include lost revenue due to decreased enrollment and other items related to COVID-19.

Other Revenues include rental charges, interest earnings, grant and foundation indirect cost recoveries, transfers in and sales revenue.

STEM: Science, Technology, Engineering and Mathematics.

Tax Supervising Conservation Commission: The Multnomah County Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments in the county with over 200,000 constituents. The commission is comprised of five commissioners, appointed by the governor to four-year terms. The commissioners direct the commission's affairs and serve without compensation. The Tax Supervising and Conservation Commission

protects and represents the public interest, ensures public agencies operating within Multnomah County are compliant with local budget law, promotes economy and efficiency within those local agencies, and provides advice and assistance throughout the budget process.

Technology fee: This fee supports technology for student use.

Transfers: Movement of resources between funds, with no expectation of repayment.

Tuition: Tuition is used as a means to transfer a portion of the costs of education to the user. Tuition revenue is intended to cover the student share of the instructional and facilities costs of normal classes taught in standard classrooms.

WIOA: Workforce Innovation and Opportunity Act. Federal program designed to help job seekers access employment, education, training, and support services, and match employers with skilled workers. The College receives grant funds for workforce development programs under this program.

Acronyms

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| AAOT | Associate of Arts |
| ABAM | Annual Blanket Authorization for Mileage |
| ABE | Adult Basic Education |
| ABS | Adult Basic Skills |
| ACT | American College Testing |
| ADA | Americans with Disabilities Act |
| AGS | Associate of General Studies |
| AIR | Analytics & Institutional Research |
| AR | Administrative Regulation |
| AS | Associate of Science |
| ASOT | Associate of Science Oregon Transfer degree |
| CCR&R | Child Care Resource & Referral |
| CCWD | Department of Community College & Workforce Development |
| CDFS | Child Development and Family Support |
| CEA | Classified Employee Association |
| CIS | Computer Information System |
| COMPASS | Comprehensive, computer-adaptive testing system for class placement |
| CPCC | Career Planning and Counseling Center |
| CTE | Career and Technical Education |
| DEI | Diversity, Equity, and Inclusion |
| DL | Distance Learning |
| EAC | Educational Advisory Council |
| EFB | Ending Fund Balance |
| FRBD | FACULTY RESOURCE DEVELOPMENT BOARD |
| FERPA | Federal Educational Rights and Privacy Act |
| FTE | Full Time Equivalent position |
| GAAP | Generally accepted accounting principles. |
| GASB | The Governmental Accounting Standards Board, the body which sets GAAP for municipal entities. |
| GED | General Education Diploma |
| GF | General Fund |
| HECC | Higher Education Coordinating Council |
| HR | Human Resources |
| LDT | Lower Division Transfer |
| NCRC | National career readiness certificate. |
| NWCCU | Northwest Commission on Colleges and Universities, the accreditation agency for the college. |
| OEBB | Oregon Educators Benefit Board |
| OJT | On-the-job training. |
| OPB | Oregon Public Broadcasting |
| PERS | Oregon Public Employees Retirement System. |
| PTF | Part-time faculty. |
| SBA | Small Business Administration |
| TAAR | Travel Authorization and Account Report |

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| TLC | Teaching and Learning Centers or Community |
| TRIO | Federal Grant from US Department of Education for low income, first generation, migrants, and disabled students |
| TSCC | Multnomah County Tax Supervising and Conservation Commission |
| UTA | Utility Training Alliance. |
| WIOA | Workforce Innovation and Opportunity Act. Federal program designed to help job seekers access employment, education, training, and support services, and match employers with skilled workers. The College receives grant funds for workforce development programs under this program. |

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