

Approved 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



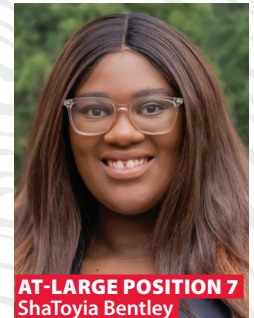
ZONE 2
Marie Teune



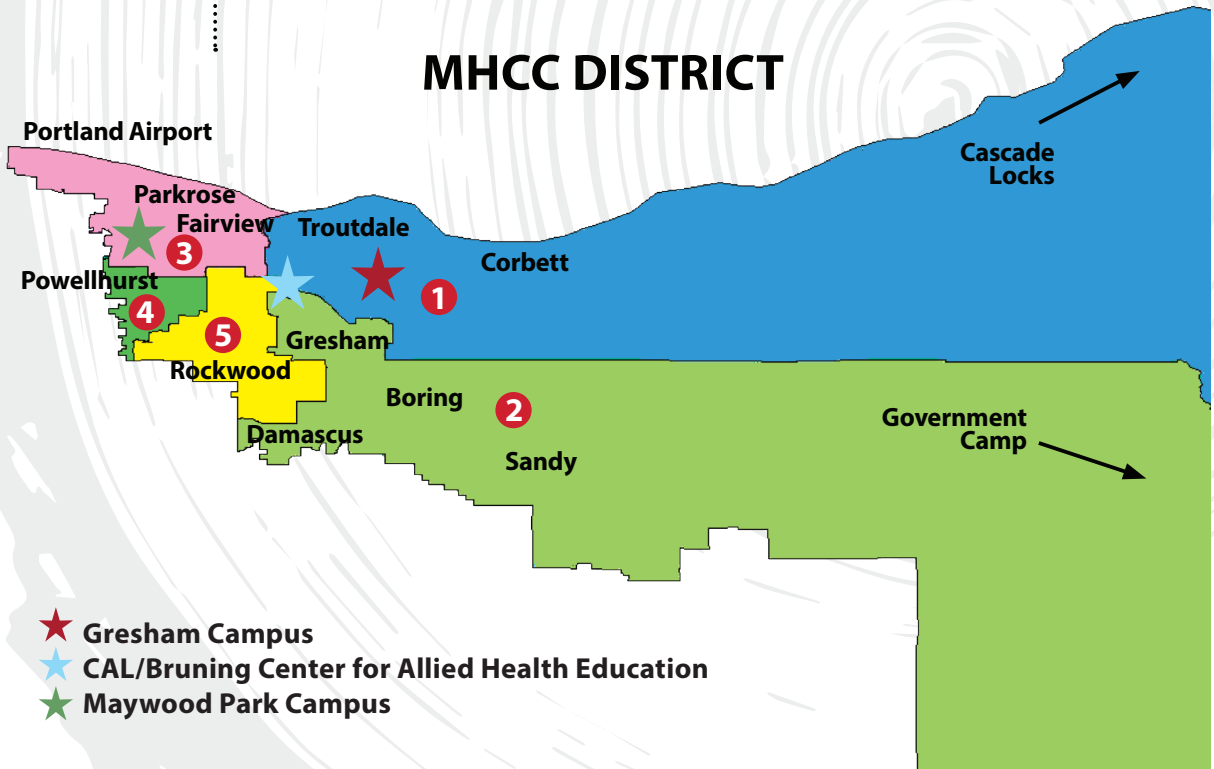
ZONE 3
Andrew Speer



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

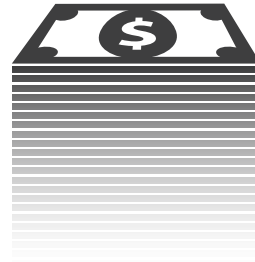
MHCC's Focus

- › 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

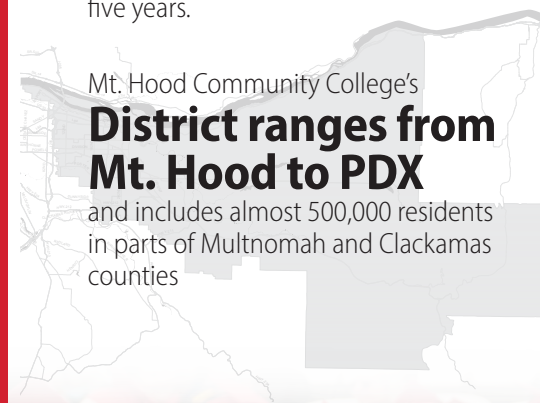
Mt. Hood Community College was ranked as the **top community college** in Oregon **for salary potential** by [payscale.com](https://www.payscale.com)

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



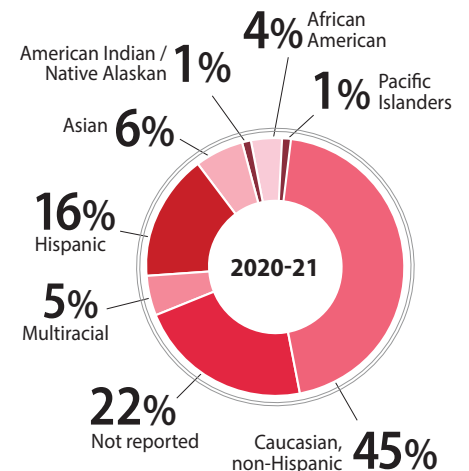
Mt. Hood Community College has **Increased its Completion Rates**

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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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%

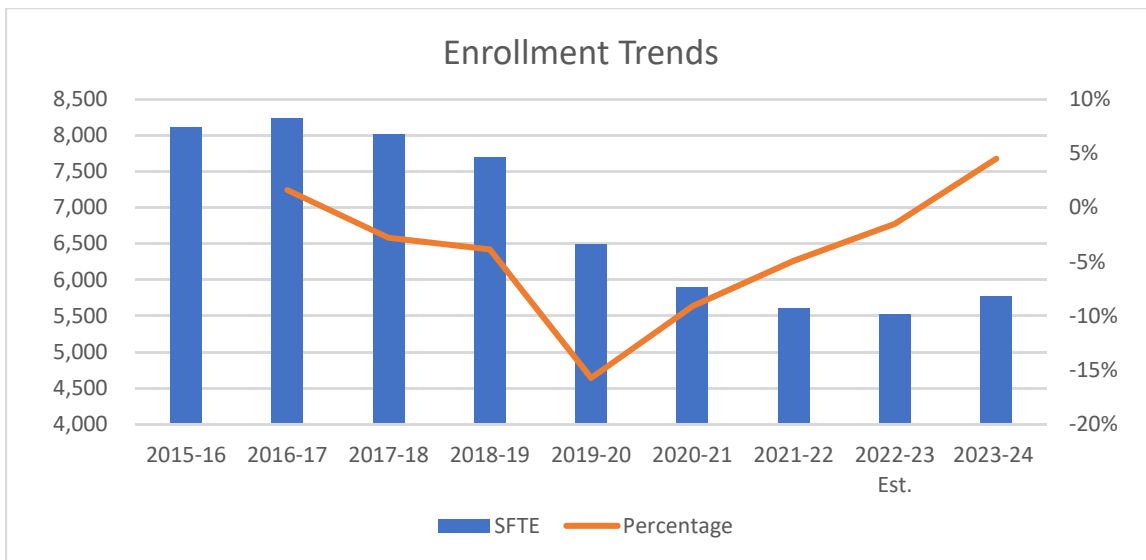
State Economic Forecast and the Community College Support Fund

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

Budget Preparation (Board Policy 6200)

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 (Board Policy 6250)

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 6300, 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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29	30	31				

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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30	31					

April

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23	24	25	26	27	28	29
30						

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

S	M	T	W	T	F	S
		1	2	3	4	5
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27	28	29	30			

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

May

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7	8	9	10	11	12	13
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28	29	30	31			

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

S	M	T	W	T	F	S
				1	2	3
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June

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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

District Profile

The District

The Mt. Hood Community College district encompasses an area of 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 included the high school districts of Corbett, David Douglas, Gresham-Barlow, Parkrose, Reynolds, Centennial and the Oregon Trail District.

Our History

Mt. Hood Community College opened in 1966 and now enrolls nearly 19,000 students each year. Classes are offered at the Gresham Campus, the Maywood Park Campus, the Bruning Center for Allied Health Education and public schools within the district.

The College is financed by local property tax revenue, state reimbursement funds and student tuition.

Board members are elected to four-year terms, meet the second Wednesday night of each month and 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.

Campus Profile

Mt. Hood Community College (MHCC), located in the shadow of majestic Mount Hood, serves approximately 19,000 students annually. Classes are offered at the Gresham Campus, Maywood Park Campus, Bruning Center for Allied Health Education and public schools within the district. MHCC offers 120 associate degrees, certificate programs and transfer options at the Gresham Campus, Maywood Park Campus, Bruning Center for Allied Health Education and public schools within the district.

The community surrounding MHCC has grown in the last few years and continues to demonstrate growth. A diverse group of people makes up the community, 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 are required to submit data about our college and our students to the federal Department of Education. This information is then posted on the federal web site, [College Navigator](#), where you can search for colleges and compare 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.

MHCC is accredited by the Northwest Commission on Colleges and Universities. The College is financed by local property tax revenue, state reimbursement funds and student tuition.

Equity and Inclusion

Equity at MHCC is a two-pronged concept. We seek to provide what each individual within our community needs; and simultaneously, we seek to create systems of equity to promote fairness and justice. This requires us to imagine a future where all people across the spectrum of difference can find success at Mt. Hood Community College. We commit to the continuous work to ensure this future vision is realized. We align our systems, policies, practices, and resource allocations with strategic intent to advance equity. We actively:

- Welcome, value and promote all aspects of diversity among students, employees and our community
- Cultivate a respectful, inclusive and accessible learning and working environment
- Develop 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 our Equity Centered Goals framework. This framework will be fully developed as part of our strategic planning process to serve as a guidepost for the future of our organization.

Why do we need an equity lens?

- To ensure we keep race and intersectionality at the center of considerations for our organizational decision-making, policies, practices, and procedures
- To ensure we are effectively and persistently challenging 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 our 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 imposes certain basic requirements for handling incidents of sexual violence and emergency situations. Disclosures about crime statistics and summaries of security policies are made once a year in an Annual Security Report (ASR), and information about specific crimes and emergencies is made publicly available on an ongoing basis throughout the year.

You can view the report online at [Annual Security Report](#). You may 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 criteria for the assessment of institutional quality evaluated through a peer review process. An accredited college or university is one which 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. Institutional integrity is also addressed through accreditation.

Accreditation by the NWCCU is not partial but applies to the institution as a whole. 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 students who attend the institution.

The NWCCU is an independent, nonprofit membership organization and is 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 standards of educational quality and effectiveness. MHCC currently works on addressing two recommendations. The recommendation on 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 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

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

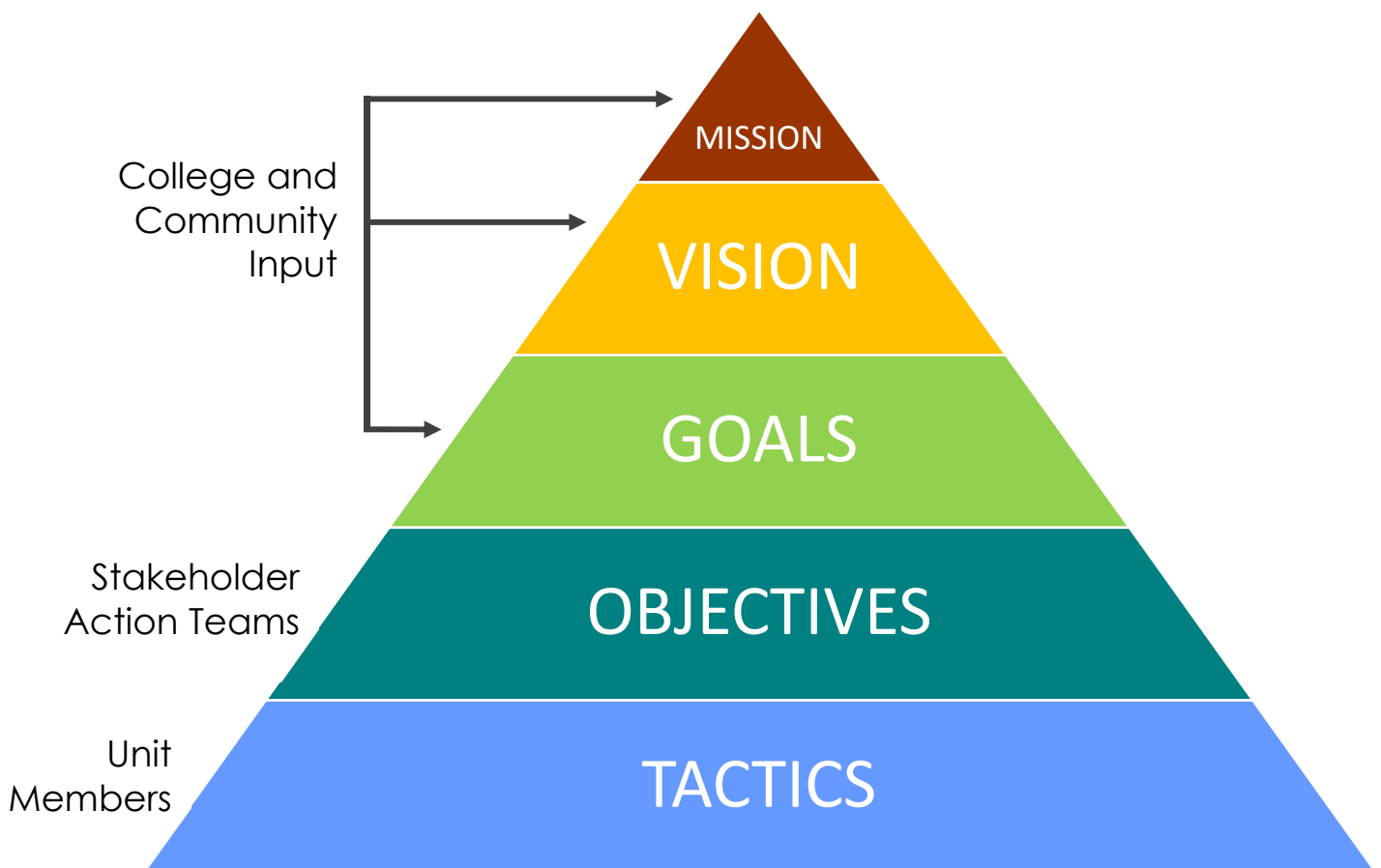
At Mt. Hood Community College, we hold ourselves accountable to align our systems, policies, practices, and resource allocations to strategically and purposefully advance equity. We recognize the harm done to historically excluded people. We work towards a future where all people across the spectrum 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.

Planning Framework

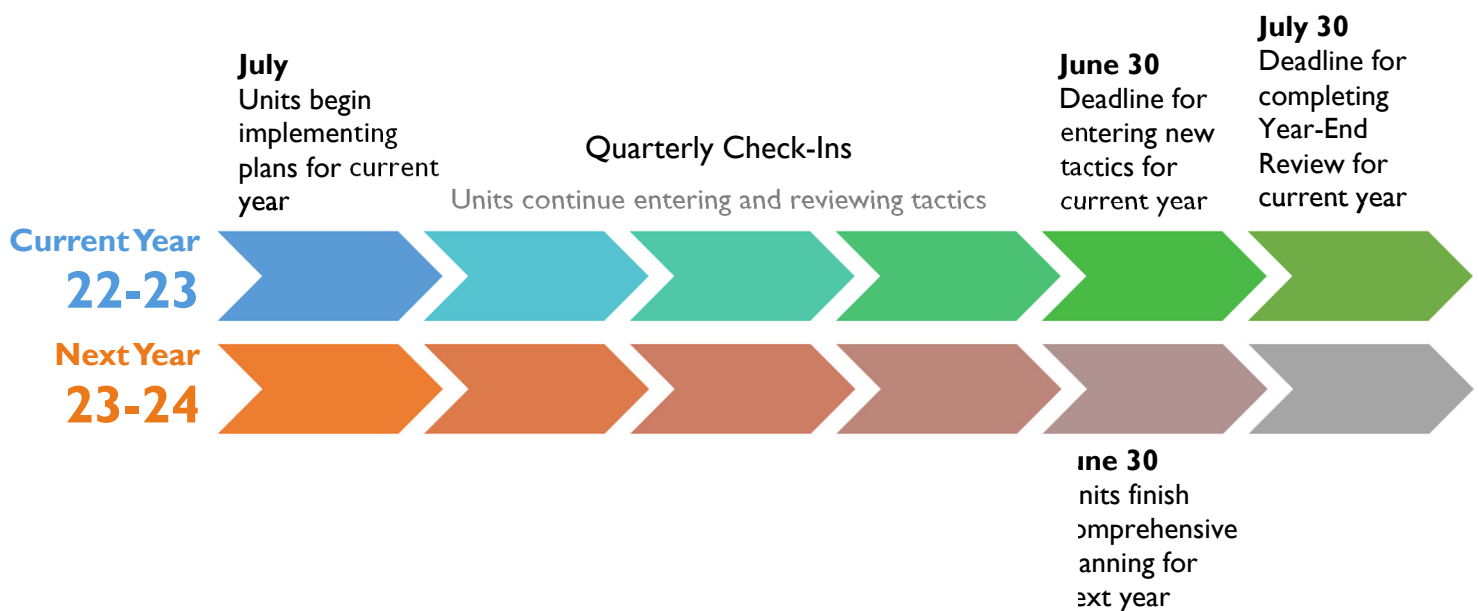
Unit Planning is a tool for the alignment of college Goals, common Objectives, and operational Tactics with MHCC’s mission, vision and values. The five MHCC Goals were developed through a robust, stakeholder engagement process, including focus groups, surveys, and a half-day college charrette. Once Goals were created, interdisciplinary working groups met to create a series of common Objectives aligned with each Goal. Whereas Goals are broad statements of direction, Objectives are more detailed statements that describe actions and strategies towards meeting each Goal.

At the Planning Unit level, employees create specific Tactics to achieve the college-wide Objectives. Planning unit members can see how their Tactics flow upwards to achieve MHCC’s mission-based Goals. When looking at common Objectives, employees can see points of collaboration where other Units are working on related Objectives.



	Process	Details	Responsible Party/ Time frame	Due Date
1	Updated Strategic Plan	MHCC began the visioning and planning process of updating the Community College's 2017 Strategic Plan. The	The President with robust	Summer 2022
3	Unit Plans Development	Unit Managers using feedback from their employees and checking with Executive Leaders on their expectations develop Unit Plans. Unit Tactics must include work beyond the need for Materials and Services. Executive Leaders	Unit Managers November 1, 2022-January 31, 2023	January 31, 2023
5	Budget Work	Unit Managers prepare and submit their budget requests. In January the work will overlap with Unit Planning.	Unit Managers January 1-February 8, 2023	February 8, 2023
7	2022-2023 Unit Plan review	Unit Managers conduct year-end review and document in the Unit Planning tool what was achieved and where	Unit Managers May 1-July 31, 2023 June 1- July 31, 2023	July 31, 2023

Timeline for Unit Planning 2022-23



Mt. Hood Community College developed a new Strategic Plan over the course of the 2021-2022 academic school year and involved 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 set of values has been developed which will 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 as well as 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.



The partnership used the Equity-Centered Goals Framework developed by MHCC as a starting point. Participants discussed expectations and desired outcomes for the

strategic plan, key issues and challenges that should be addressed in the strategic plan, and roles and responsibilities for developing the strategic plan. The results of this work provide a clear path forward for MHCC based on a shared understanding of where the college is today and where it wants to be in the future.

Decision Making Process

MHCC has an established decision-making process and governance structure that helps to guide planning for the College. Plans all follow the structure of mission, vision, goals, strategies/objectives, and tactics.

- The mission statement is the written declaration of the College's core purpose which is assessed using key performance indicators.
- The vision statement is an aspirational description of the desired future state of the College.
- Goals result directly from the Colleges' mission, vision, and values and help the College identify and define desired achievements.
- Strategies/Objectives provide a roadmap for how to achieve the goals set forth by the College. They are constantly evolving to ensure the correct time and energy are focused on achieving overall goals and are measurable steps that set parameters and to help execute actions efficiently and in a timely manner.
- Tactics are specific actions taken to meet objectives. A tactic is essentially an action/activity.

You can view a complete copy of the [2022 Mt. Hood Community College Strategic Plan](#) and related [Environmental Scan](#) on our website.

Strategic capital project investment into the existing MHCC facilities with systems that have reached the end of life are required to provide accessibility for all campus visitors or are necessary for accreditation. Americans with Disabilities Act (ADA) and accessibility is incorporated into as many projects as possible.

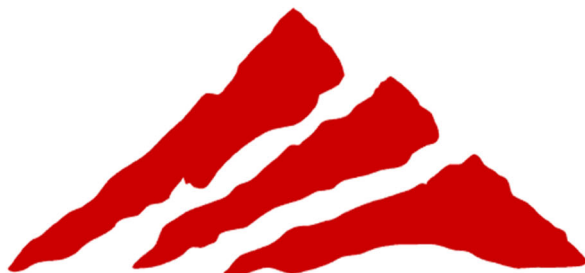
Even with active management of operating funds, the college has a deferred capital and maintenance list of over \$23 million. Many roofs are past the end of useful life and deteriorated building conditions, making the need for these strategic projects to happen soon to prevent further degradation and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

These projects will serve the proper function and operation of existing buildings and sites, provide equitable access for all campus stakeholders and ensure continued accreditation of the college's dental hygiene program. Many projects are underway and will continue into the 2023 – 2024 budget cycle. Projects are funded through a combination of district resources, grant and foundation funds, and a State capital construction appropriation.

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

1. Complete accreditation driven remodel of the dental hygiene spaces: upgrades the number of student stations and dental chairs, and ensures appropriate and accessible lab space to meet program requirements. - **\$5,200,000**
2. Critical roofing replacements - **\$3,158,000**
3. Aquatics Center Outdoor 50M pool enclosure and improvements - **\$2,600,000+**
4. Student Equity Center: redesign the previous bookstore space to serve as a centralized location for a variety of student success and support programs - **\$1,300,000**
5. Parking lot replacement and ADA accessibility upgrades - **\$1,000,000**
6. Athletic field compliance upgrades - **\$1,000,000**
7. Elevator Modernizations and ADA accessibility - **\$300,000**
8. Electric vehicle charging stations - **\$122,000**



MT. HOOD

COMMUNITY COLLEGE

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Financial Policies

Financial policies are used to set the baseline standards for how the college will be managed financially. The College is conducting a review process to review and update the board policies (BP) and administrative regulations (AR) of the college over the next academic year.

Delegation of Authority, Business and Fiscal Affairs (BP 6100)

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 (BP 6300)

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 (BP 6400)

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.

Purchasing Administrative Regulation

A wide range of supplies, equipment and services is used in the total operation of the College. Purchasing of all materials and services is the responsibility of the Office of Fiscal Operations and as directed by the Manager of Purchasing.

All purchase orders which comply with Mt. Hood Community College (MHCC) Board policies, administrative regulations and procedures as developed by the president and adopted by the Board will be signed by the manager of purchasing and is a binding contract. All other contracts on behalf of MHCC not specifically

required to be signed by the Board chair and clerk of the Board will be signed by the vice president of administrative services or his/her designee.

The purchasing policy procedures include the following:

1. Under the provisions of ORS 279.055, the MHCC District Board is designated as the local public contract review board for the College. The Oregon Attorney General's Model Public Contract Rules Manual, as updated, is adopted as governing purchasing procedures and other matters subject to competitive procurement provisions of law;
2. The College buys where it receives sound value for its dollar, regardless of the supplier's location. When the price, quality and service are equal, the suppliers located in-state or in-District will be given preference;
3. District purchases will be documented by either formal purchase order, purchase card statement or Reimbursement for Payment form.
 - a. Purchases over \$1,000 will be documented on purchase orders.
 - b. Purchases on all capital equipment will be documented on purchase orders.
 - c. Purchases under \$500 may be made on a purchasing card.
 - d. Purchases prepaid by employees will be reimbursed.

Purchase orders will be preceded by requisitions prepared in budget units and approved by the president or designee. The purchasing department will place the purchase order with the selected vendor. A copy of the requisition or purchase order will be given to the appropriate administrator as required.

4. All requisition approvals will be made with due regard for the adopted budget.
5. All purchases for MHCC will be made in accordance with the administrative rules approved by the MHCC local public contract review board. A record of all quotes and bid details used for vendor selection must be documented and maintained by the purchasing agent as required by the administrative rules.
6. Exceptions to the policy, procedure and administrative rules must be approved by the MHCC local public contract review board. Any exemption request will include the written findings required by law for any exemption from competitive bidding. The approval will be requested in emergency cases and may be granted for specific situations only.
7. The MHCC District Board reserves the right to reject all bids and to waive any and all irregularities as the Board deems is in the best interest of the District.
8. Purchases from employee owned or affiliated vendors are discouraged. If such purchases are considered, bids from three other qualified vendors will be required regardless of dollar amount. These bids must be obtained by the Purchasing Department and independent of the employee. All purchases will be awarded to qualified vendors offering the lowest bid which meet all requirements of the goods.

Purchasing (BP 6330)

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 (BP 6340)

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.

Cash and Investments

Cash balances are maintained only at financial institutions included on the list of qualified depositories maintained by the Oregon State Treasurer. Cash in excess of immediate needs is held in the Oregon Local Government Pool (LGIP), or otherwise invested in accordance with investment board policy 6320. The investment policy is reviewed periodically to maintain currency with statutory developments and College objectives.

Investments (BP 6320)

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.

Capital Construction (BP 6600)

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 (AR 3180)

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 unmatured interest on general long-term debt, which is recognized when due, and certain compensated

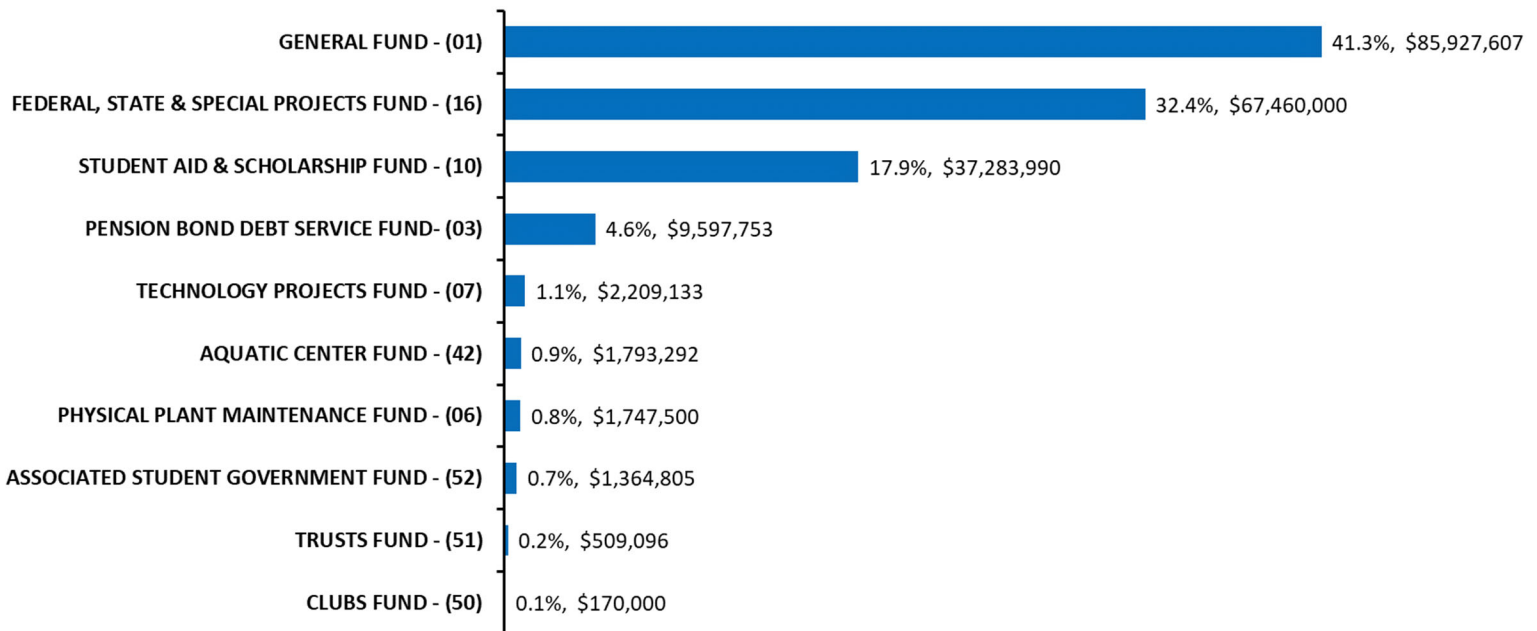
absences and claims and judgments, which are recorded only when expected to be liquidated with available expendable financial resources. State support is recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grant revenue is recognized when the 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 Summary

Budget by Fund

Actual		Fund Title	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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 All Funds	\$205,423,896	\$ 208,063,176	\$208,063,176	\$ 2,639,280	1.3%

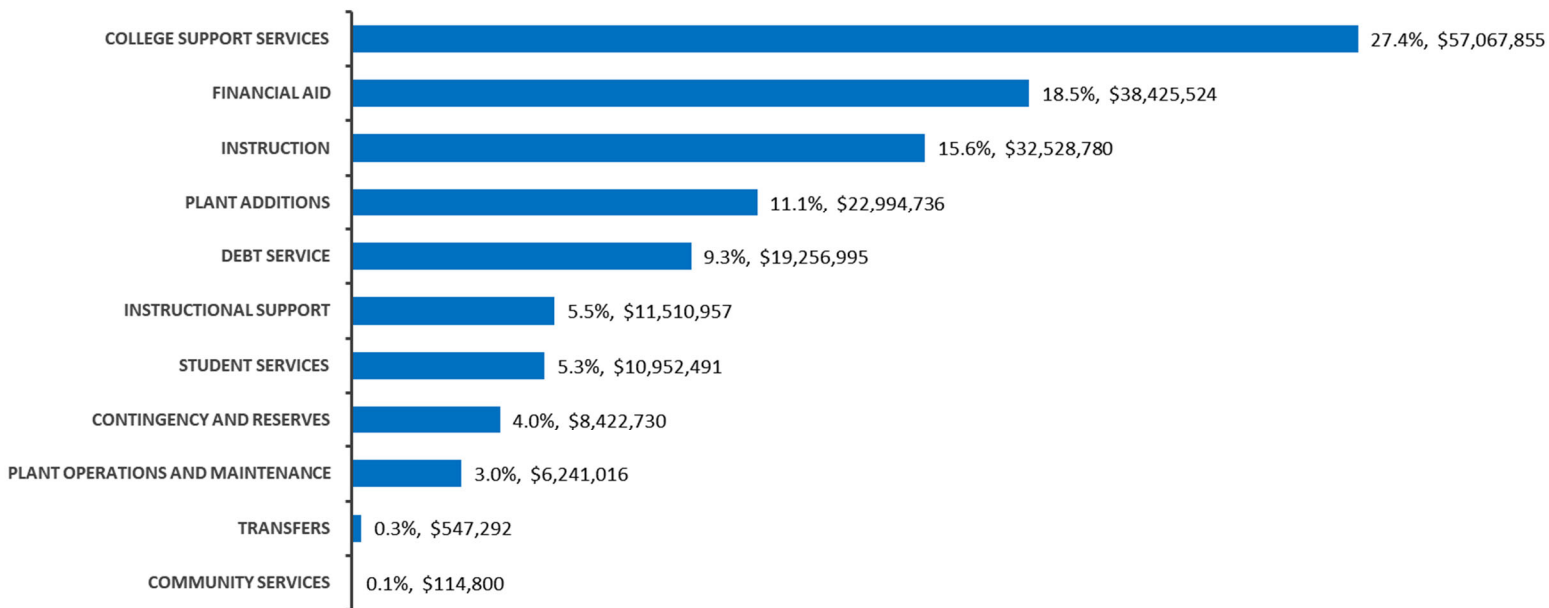
Budget by Fund
\$208,063,176



Budget by Function

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 31,185,379	\$ 30,208,990	Instruction	\$ 31,781,285	\$ 32,528,780	\$ 32,528,780	\$ 747,495	2.4%
9,233,769	9,345,604	Instructional Support	10,686,117	11,510,957	11,510,957	824,840	7.7%
8,150,780	7,926,325	Student Services	10,247,048	10,952,491	10,952,491	705,443	6.9%
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	19,256,995	5,522,503	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	8,422,730	(2,543,353)	-23.2%
\$ 153,722,925	\$ 231,276,967	Total	\$ 205,423,896	\$ 208,063,176	\$ 208,063,176	\$ 2,639,280	1.3%

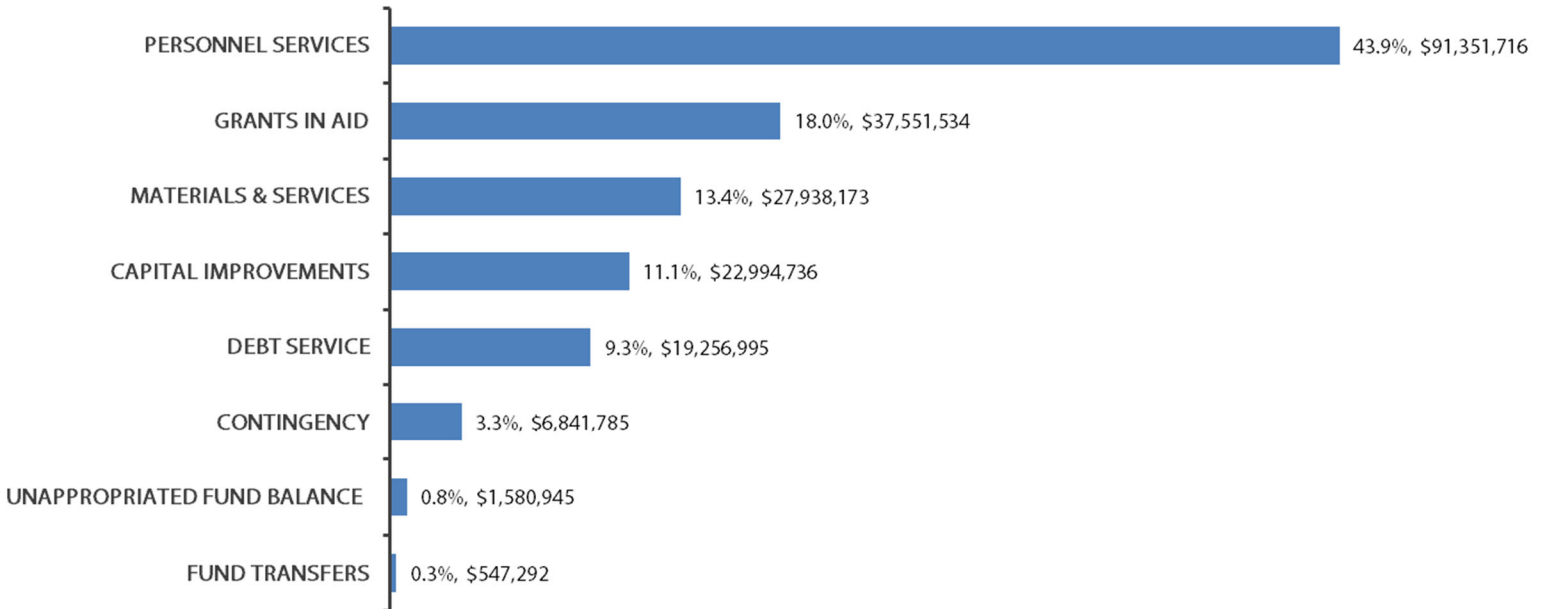
Budget by Function
\$208,063,176



Budget by Object

Actual		Object	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 76,358,840	\$137,113,288	Personnel Services	\$ 88,402,572	\$ 91,351,716	\$ 91,351,716	2,949,144	3.3%
18,178,153	20,339,848	Materials & Services	27,455,803	27,938,173	27,938,173	482,370	1.8%
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	19,256,995	5,470,251	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	6,841,785	(2,392,885)	-25.9%
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%

Budget by Object
\$208,063,176



Full-Time Equivalent (FTE) Positions

Actual			Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	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	67.15	0.34	0.5%
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	584.22	(0.53)	-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	12.00	-	-
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	384.00	-	-
		Bookstore 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%

Personnel Services

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

This schedule provides salary information required by ORS294.352(5).

Summary of Interfund Transfers

2023/24 Proposed 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 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

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 unrestricted 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	\$ 38,653,249	\$ 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

Resources

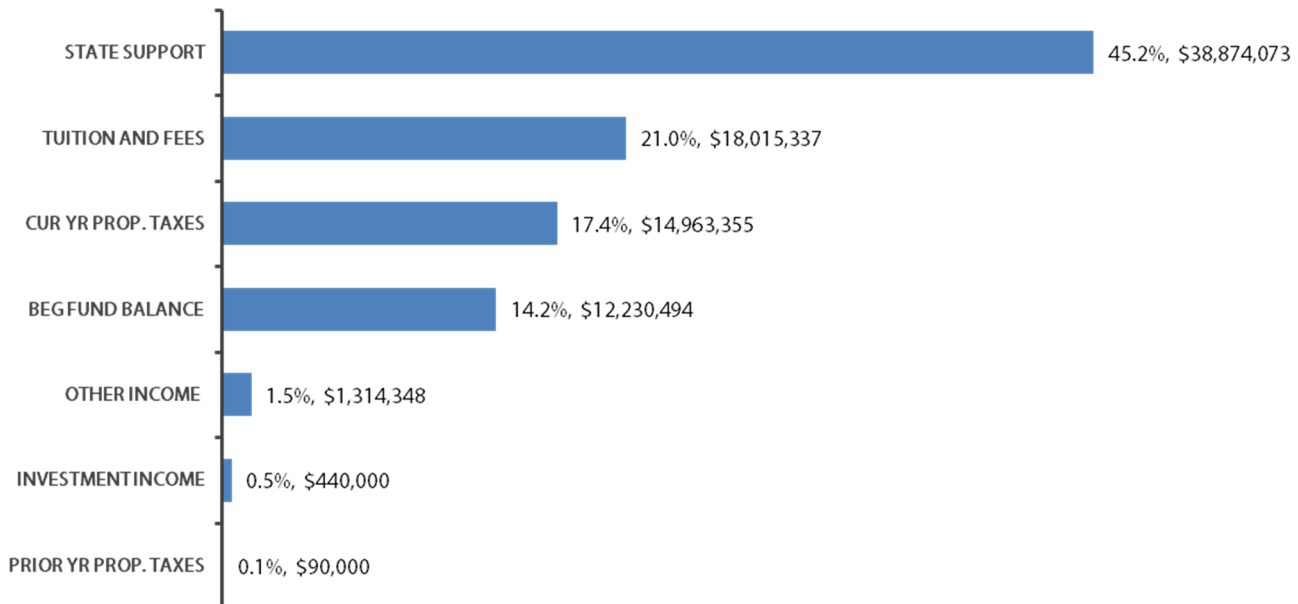
General Fund resources constitute those funds available as a resource to satisfy the College's obligations within the General Fund for 2023-24. This amount includes projected current-year revenues and unrestricted General Fund beginning balance, as those funds can also be used to satisfy current-year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



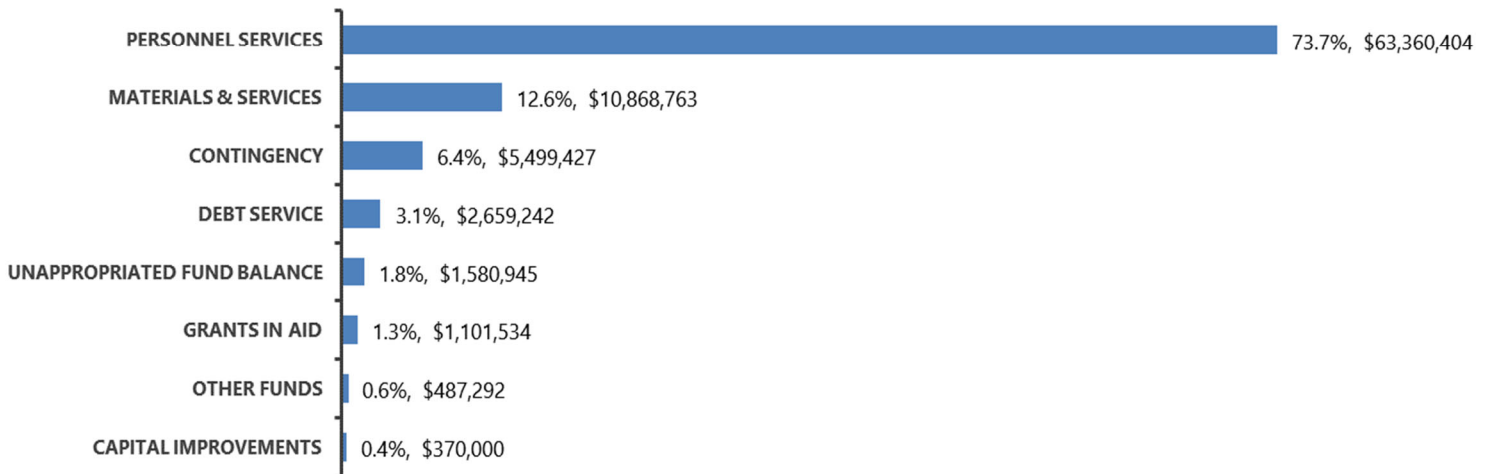
Requirements by Object

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	Proposed 2023-24	Approved 2023-24	\$	%
\$ 56,139,189	\$ 56,459,939	Personnel Services	\$ 60,806,138	\$ 63,360,404	\$ 63,360,404	\$ 2,554,266	4.2%
7,454,631	8,283,890	Materials & Services	9,821,562	10,868,763	10,868,763	1,047,201	10.7%
2,409,225	2,571,574	Debt Service	2,543,427	2,659,242	2,659,242	115,815	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	78,847,235	32,497	0.04%
-	-	Contingency	7,738,757	5,499,427	5,499,427	(2,239,330)	-28.9%
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 Requirements and Ending Fund Balance	\$ 88,284,908	\$ 85,927,607	\$ 85,927,607	\$ (2,357,301)	-2.7%

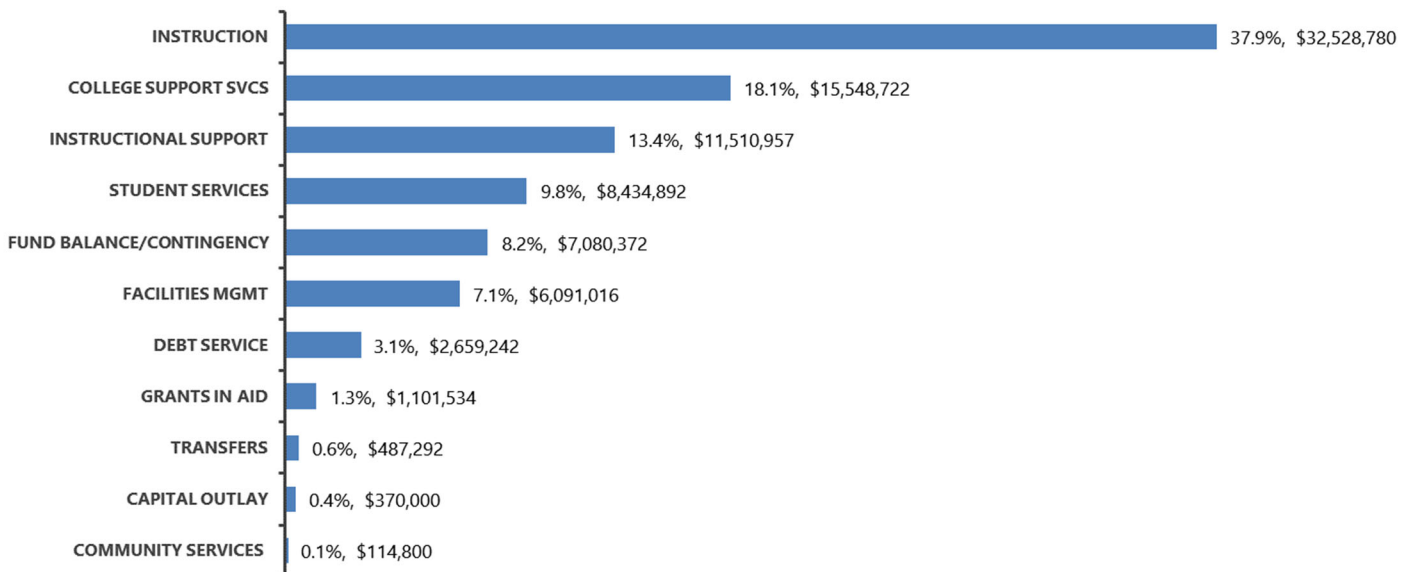


Requirements by Function

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	Proposed 2023-24	Approved 2023-24	\$	%
\$ 31,185,379	\$ 30,208,990	Instruction	\$ 31,781,285	\$ 32,528,780	\$ 32,528,780	\$ 747,495	2.4%
9,233,769	9,345,604	Instructional Support	10,686,117	11,510,957	11,510,957	824,840	7.7%
6,335,314	6,866,437	Student Services	7,783,955	8,434,892	8,434,892	650,937	8.4%
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	2,659,242	168,067	6.7%
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	78,847,235	32,497	0.04%
15,402,319	20,549,976	Fund Balance/Contingency	9,470,170	7,080,372	7,080,372	(2,389,798)	-25.2%
\$ 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%



General Fund Service Areas

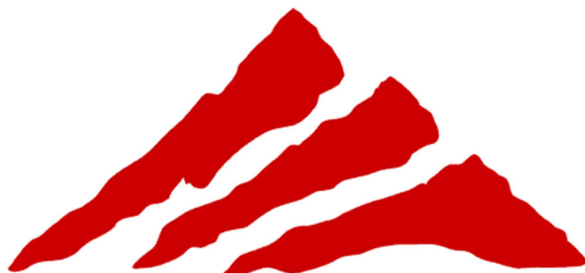
President and Governing Board

Development and District Communications

Instruction and Instructional Support

Student Development

Administrative Services and Institutional Items



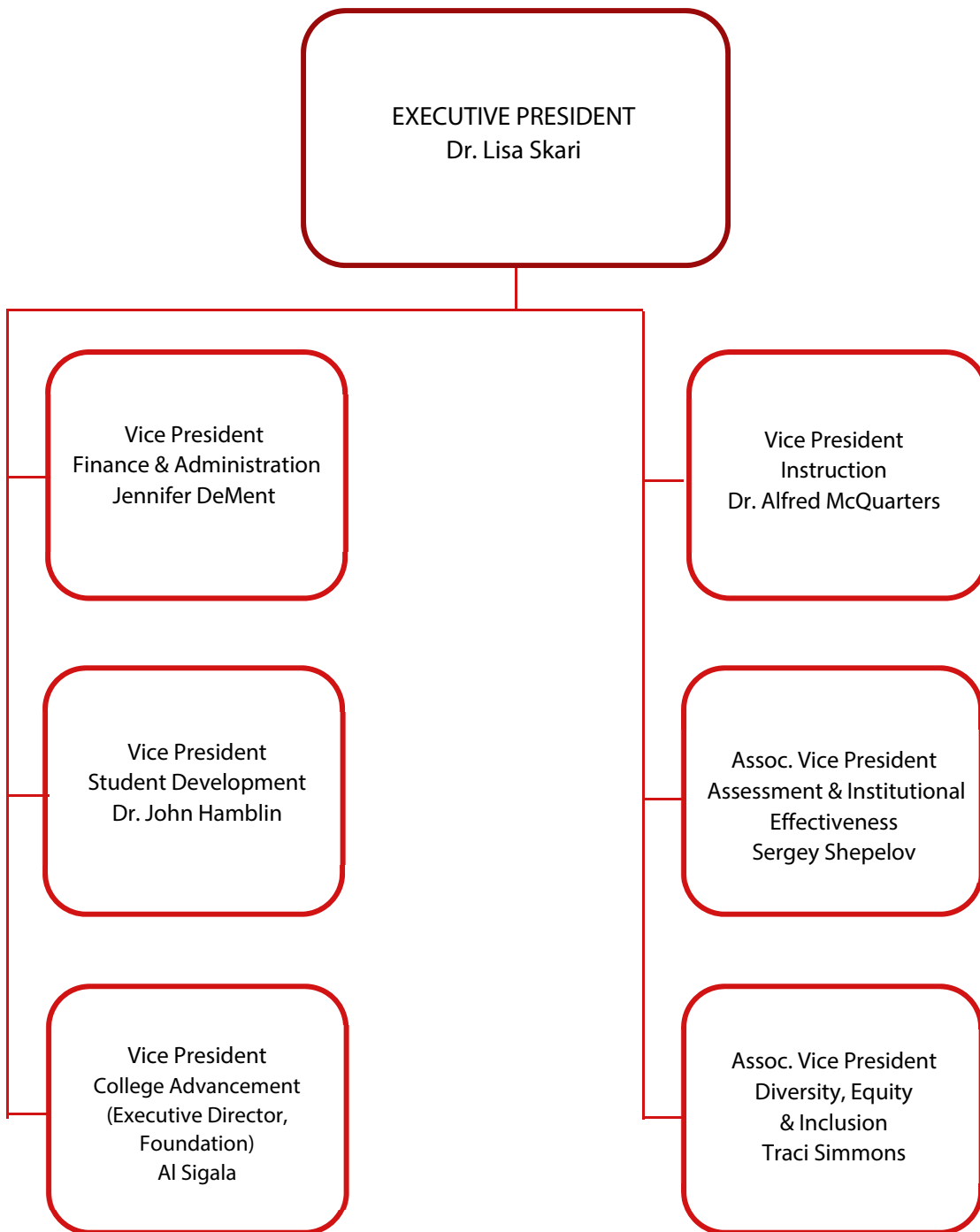
MT. HOOD

COMMUNITY COLLEGE

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**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:

Provide institution-wide governance and leadership to move the College towards mission fulfillment through values of accessibility, equity, innovation, learning, quality, and support, ensuring that our values are reflected in all that we do.

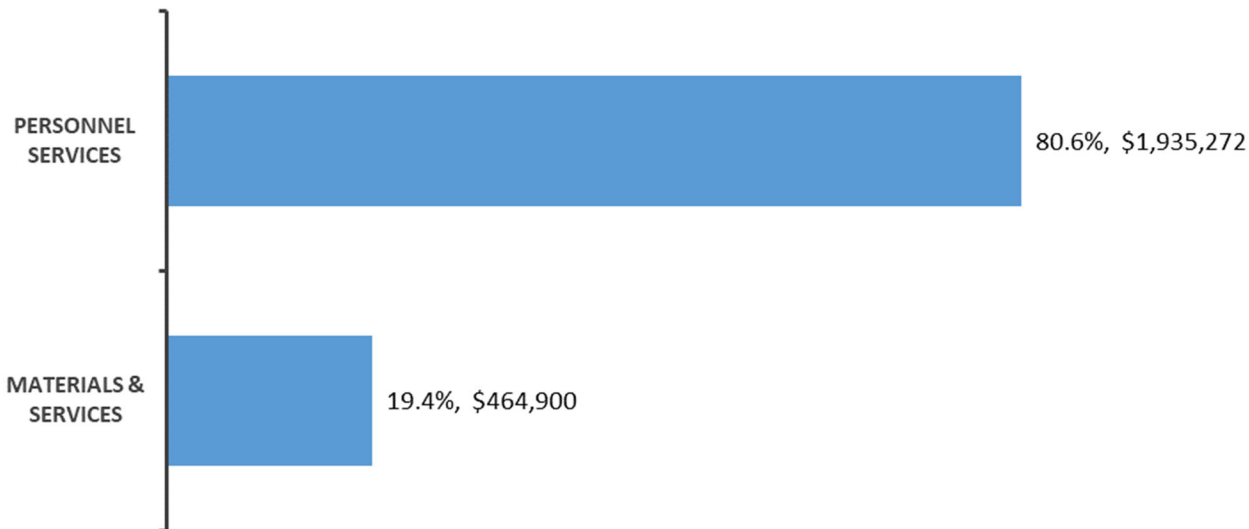
**General Fund
by Service Area**

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	10,000.00	-	-	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

President & Governing Board
\$2,400,172

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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.

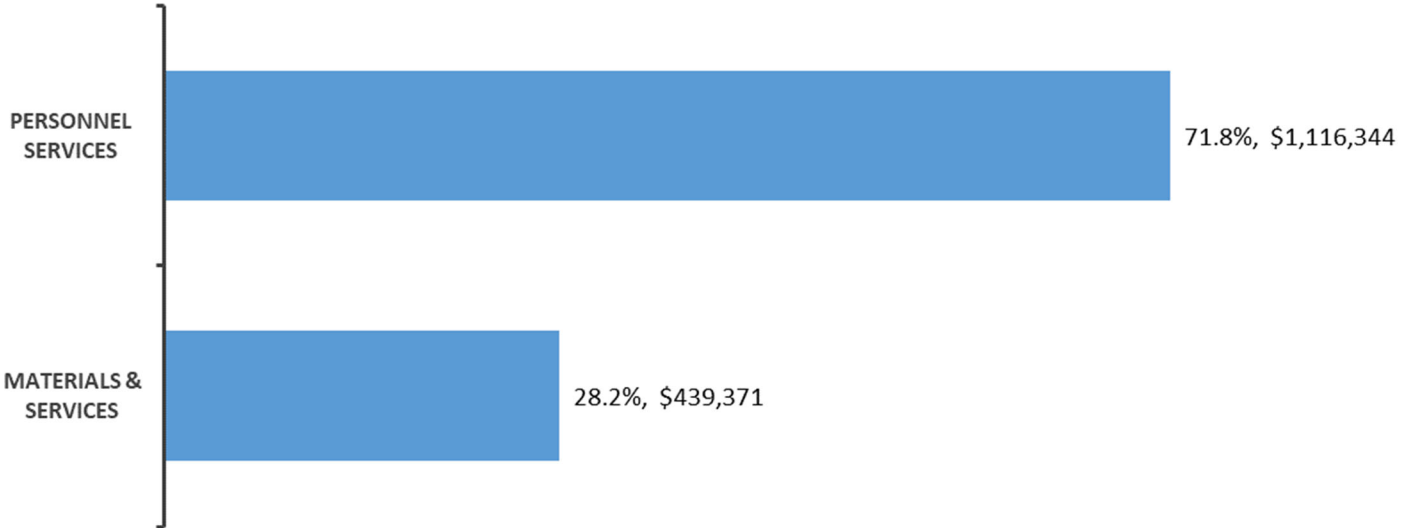
**General Fund
by Service Area**

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	10,000.00	-	-	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

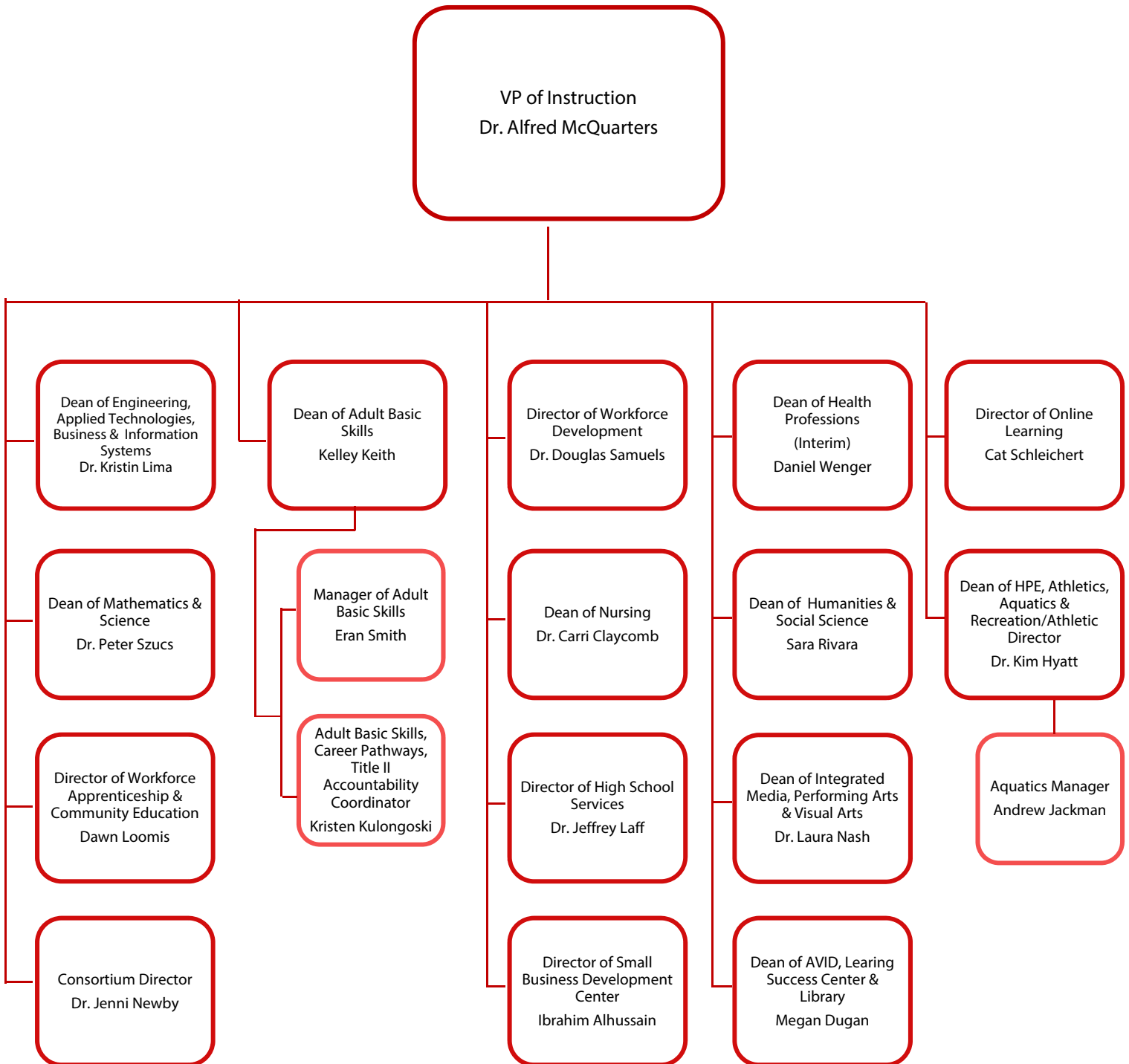
Development & District Communications
\$1,555,715

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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.

**General Fund
by Service Area**

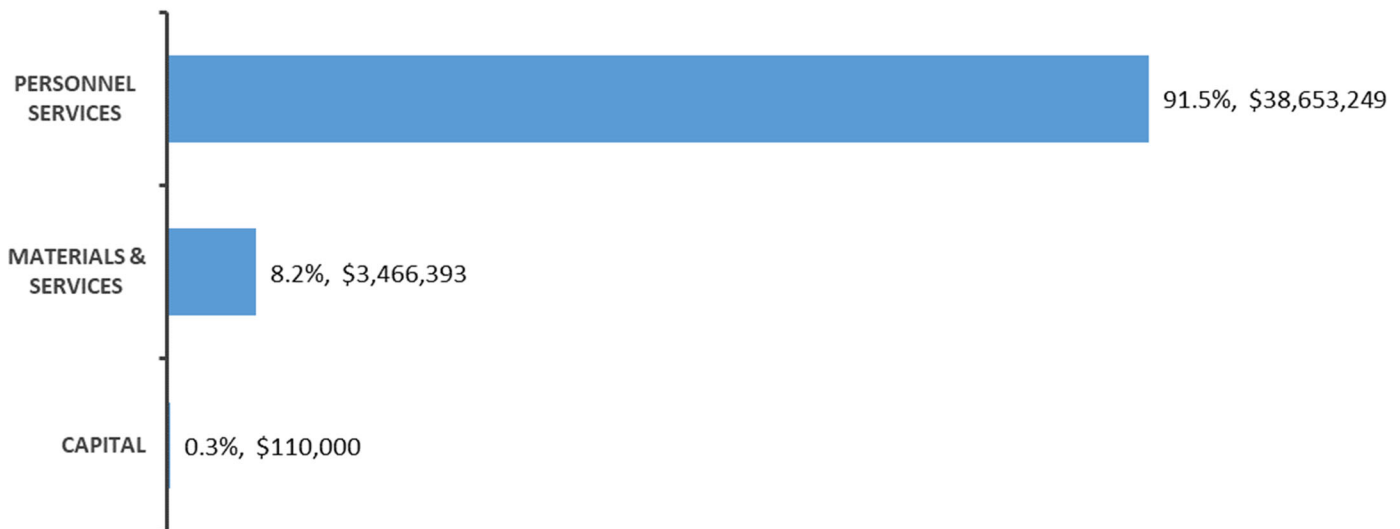
Area	Personnel Services	Materials & Services	Capital	Transfers	Contingency & Fund Balance	Total	% of Total
Instruction & Instr. Support	\$ 38,653,249	\$ 3,466,393	\$ 110,000	\$ -	\$ -	\$ 42,229,642	49.1%
Administrative Services	13,761,333	5,677,470	10,000	-	-	19,448,803	22.6%
Student Development	7,781,479	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
\$42,229,642

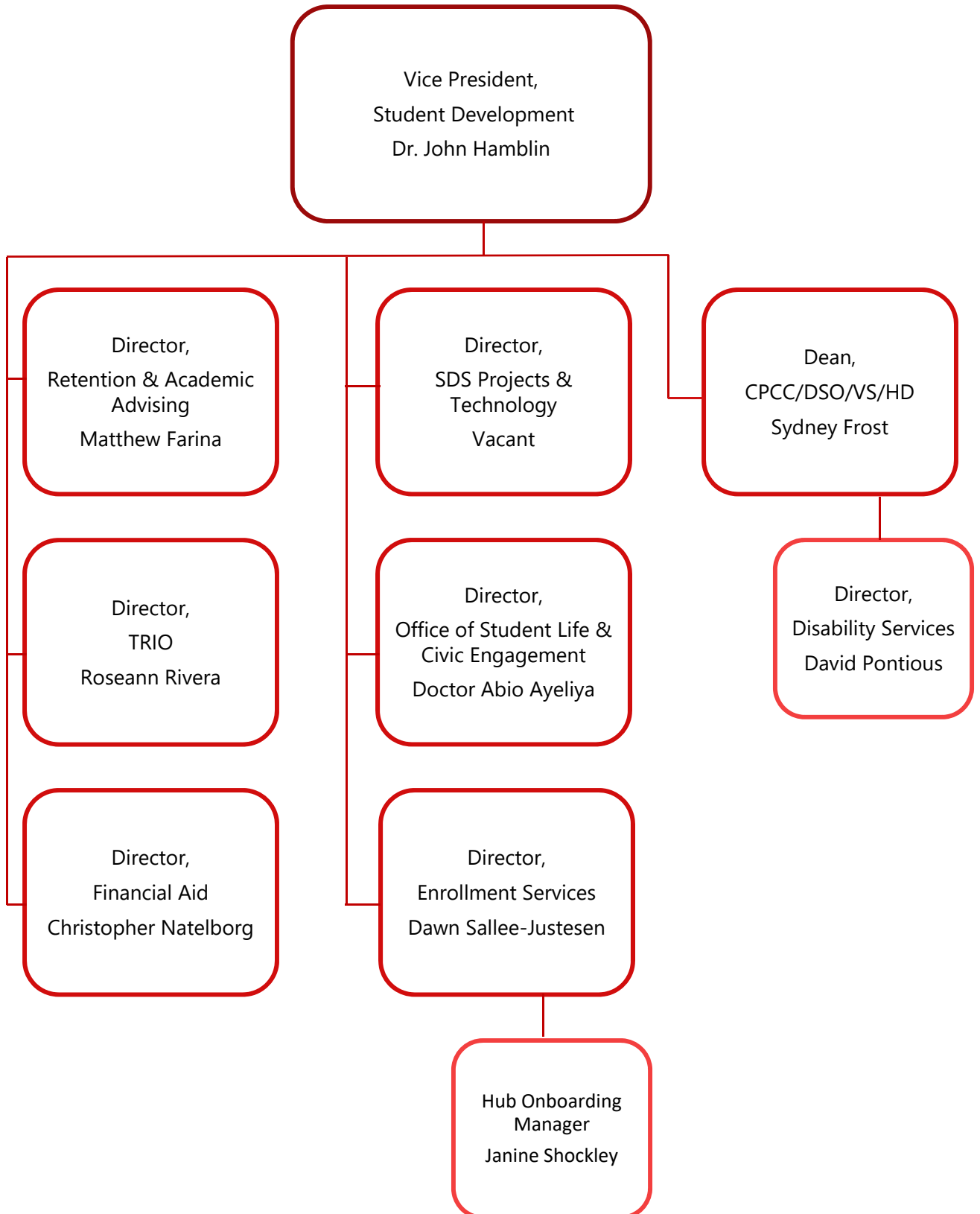
Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23 ⁽¹⁾	Proposed 2023-24 ⁽¹⁾	Approved 2023-24 ⁽¹⁾	\$	%
\$ 1,346,427	\$ 1,544,271	Office of Instruction & Centralized Instruction	\$ 7,780,504	\$ 10,014,433	\$ 10,014,433	\$ 2,233,929	28.7%
3,124,278	3,027,280	Health Professions	2,564,655	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	187,145	6,876	3.8%
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	2,941,766	77,502	2.7%
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	\$ 42,229,642	\$ 1,543,299	3.79%

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



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.

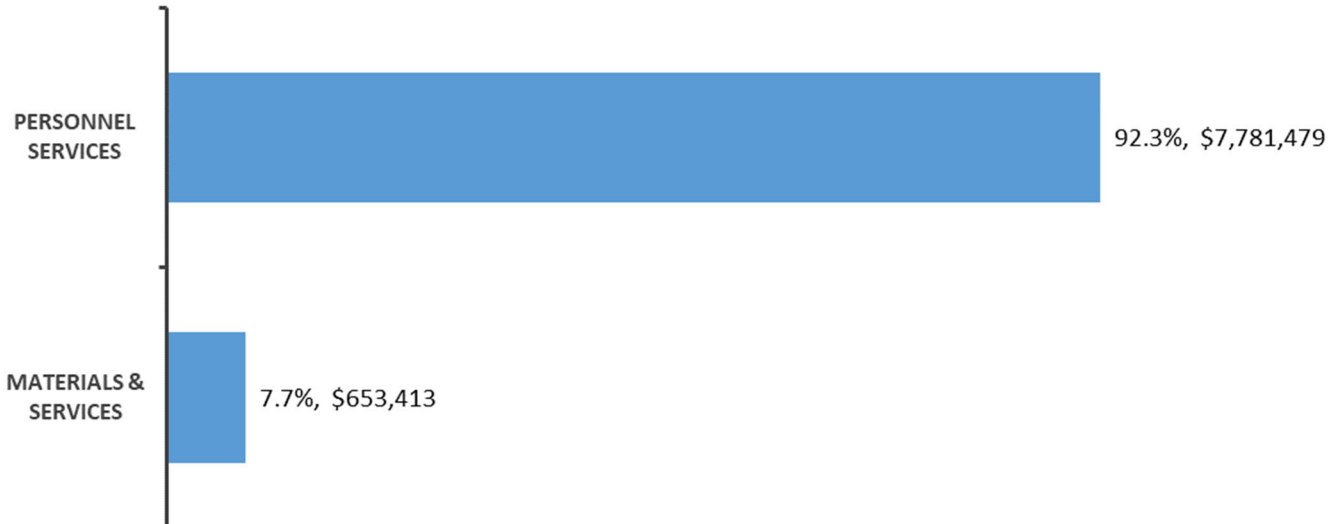
General Fund
by Service Area

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	10,000.00	-	-	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

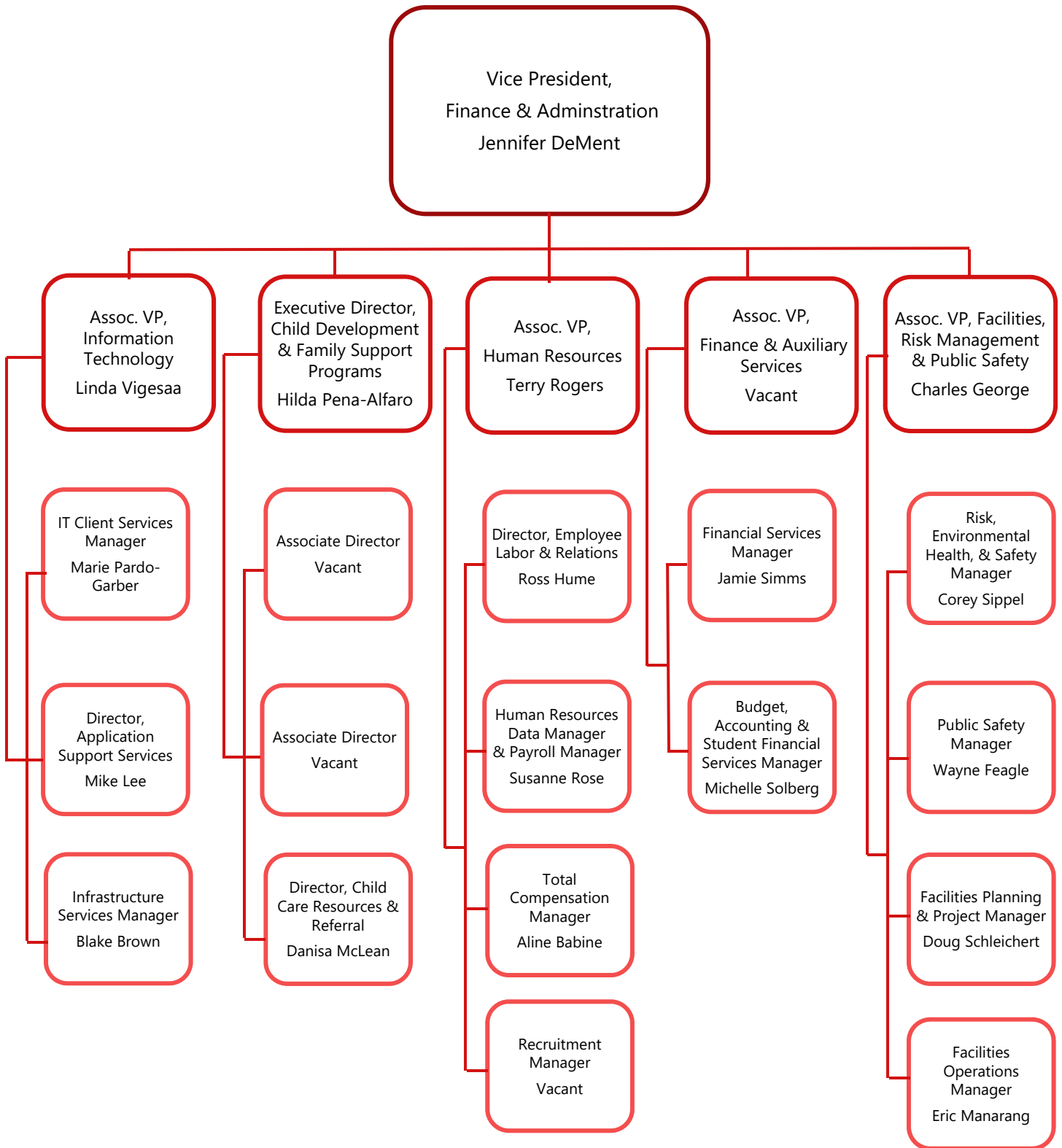
Student Development
\$8,434,892

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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	98,378	29,758	43.4%
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	\$ 8,434,892	\$ 650,937	8.4%



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.

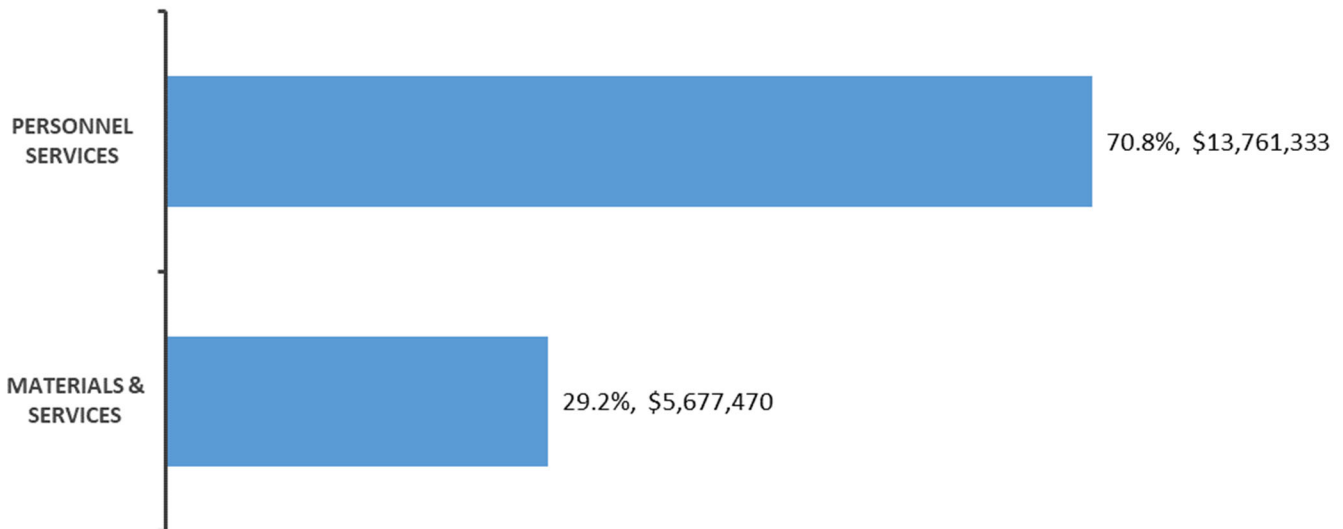
**General Fund
by Service Area**

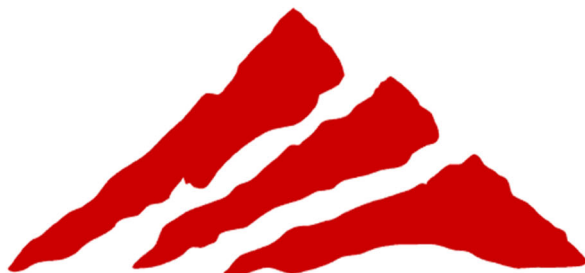
Area	Personnel Services	Materials & Services	Capital	Transfers	Contingency & Fund Balance	Total	% of Total
Instruction & Instr. Support	\$ 38,653,249	\$ 3,466,393	\$ 110,000	\$ -	\$ -	\$ 42,229,642	49.1%
Administrative Services	13,761,333	5,677,470	10,000	-	-	19,448,803	22.6%
Student Development	7,781,479	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%
	<u>\$ 63,360,404</u>	<u>\$ 14,629,539</u>	<u>\$ 370,000</u>	<u>\$ 487,292</u>	<u>\$ 7,080,372</u>	<u>\$ 85,927,607</u>	<u>100%</u>

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

Administrative Services
\$19,438,803

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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	553,074	7,319	1.3%
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	\$ 19,438,803	\$ 1,404,305	7.8%





MT. HOOD

COMMUNITY COLLEGE

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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.

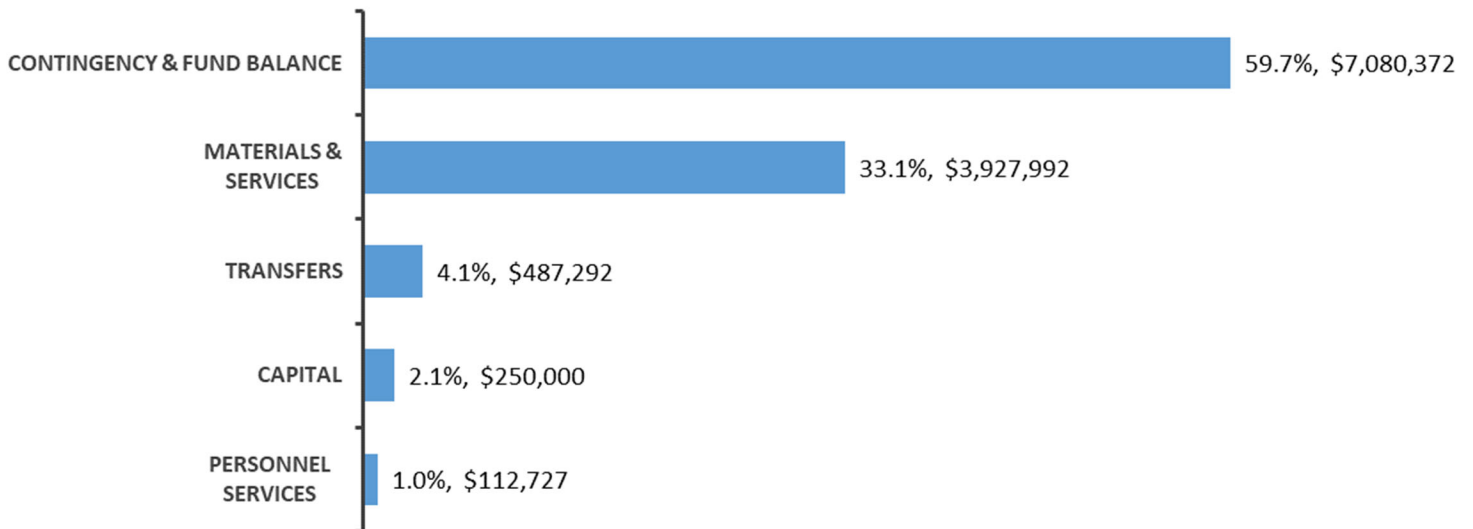
**General Fund
by Service Area**

<u>Area</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital</u>	<u>Transfers</u>	<u>Contingency & Fund Balance</u>	<u>Total</u>	<u>% of Total</u>
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	112,727	3,927,992	250,000	487,292	7,080,372	11,858,383	13.8%
	<u>\$ 63,360,404</u>	<u>\$ 14,629,539</u>	<u>\$ 370,000</u>	<u>\$ 487,292</u>	<u>\$ 7,080,372</u>	<u>\$ 85,927,607</u>	<u>100%</u>

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

Institutional Items
\$11,858,383

Actual		Function	Budget			Difference	
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
\$ 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%
-	-	Transfers	7,738,757	5,499,427	5,499,427	(2,239,330)	-28.9%
-	-	Contingency	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	\$ 11,858,383	\$ (6,200,462)	-34.3%



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

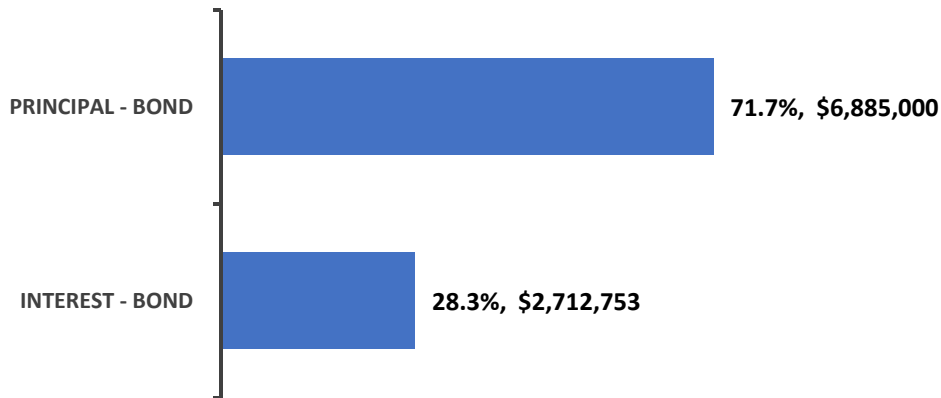
The Pension Bond Debt Service Fund was established to account for principal and interest on bonds issued to finance the College's share of the unfunded actuarial liability of Oregon Public Employees Retirement System (PERS).

VISION:

Fund Pension Bond payoff through internal payroll assessments.

Pension Bond Debt Service Fund Requirements

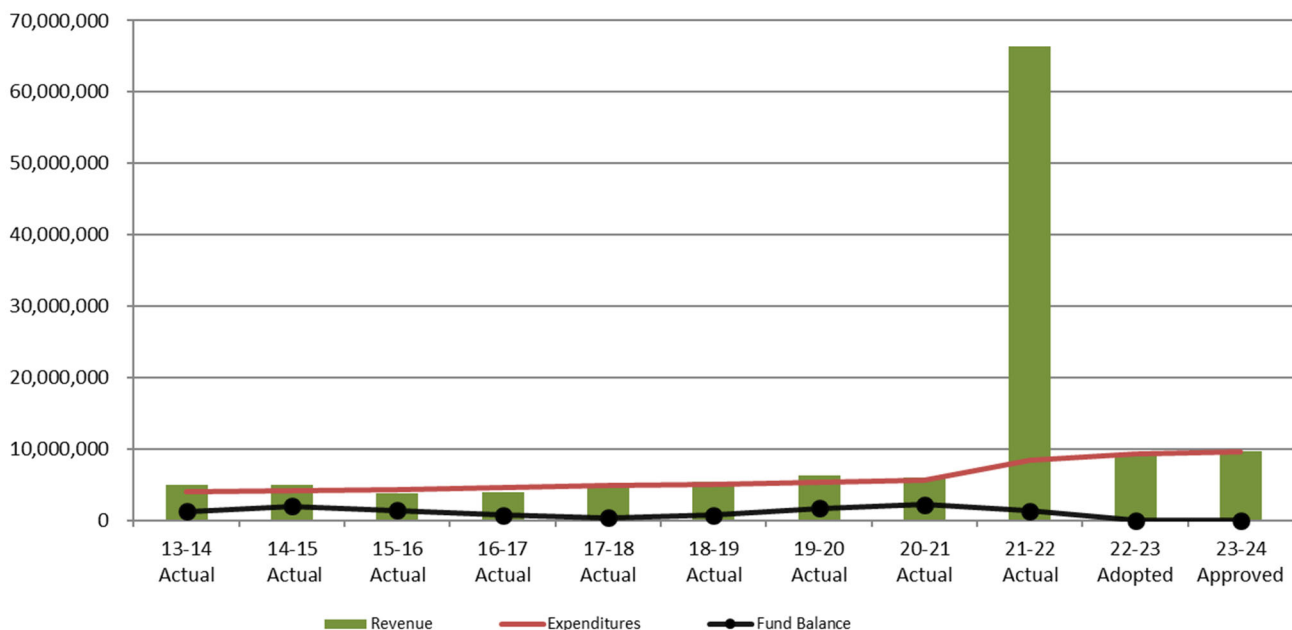
\$9,597,753



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	Proposed 2023-24	Approved 2023-24	\$	%
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

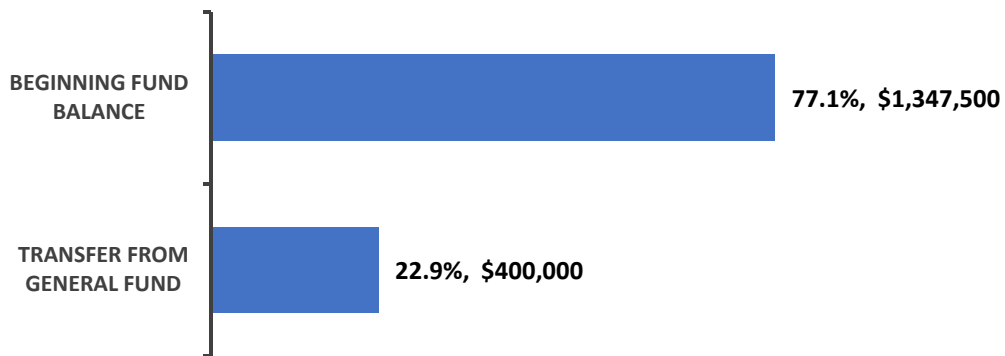
The Physical Plant Maintenance Fund was established to provide and account for funds used to maintain the physical plant of the MHCC District.

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.

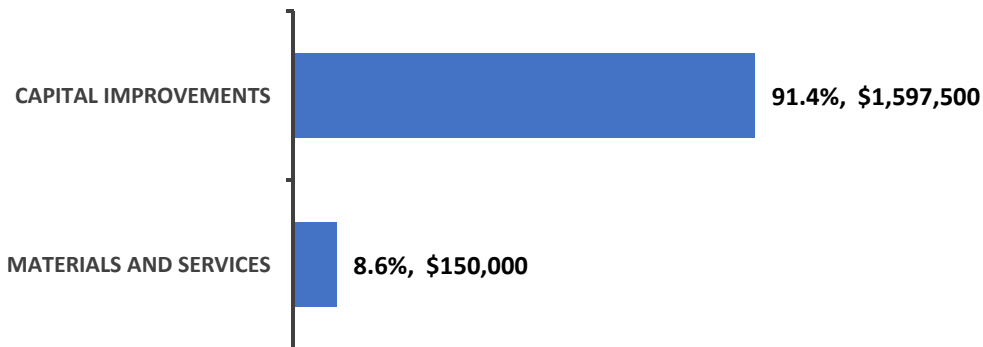
Physical Plant Resources

\$1,747,500



Physical Plant Requirements

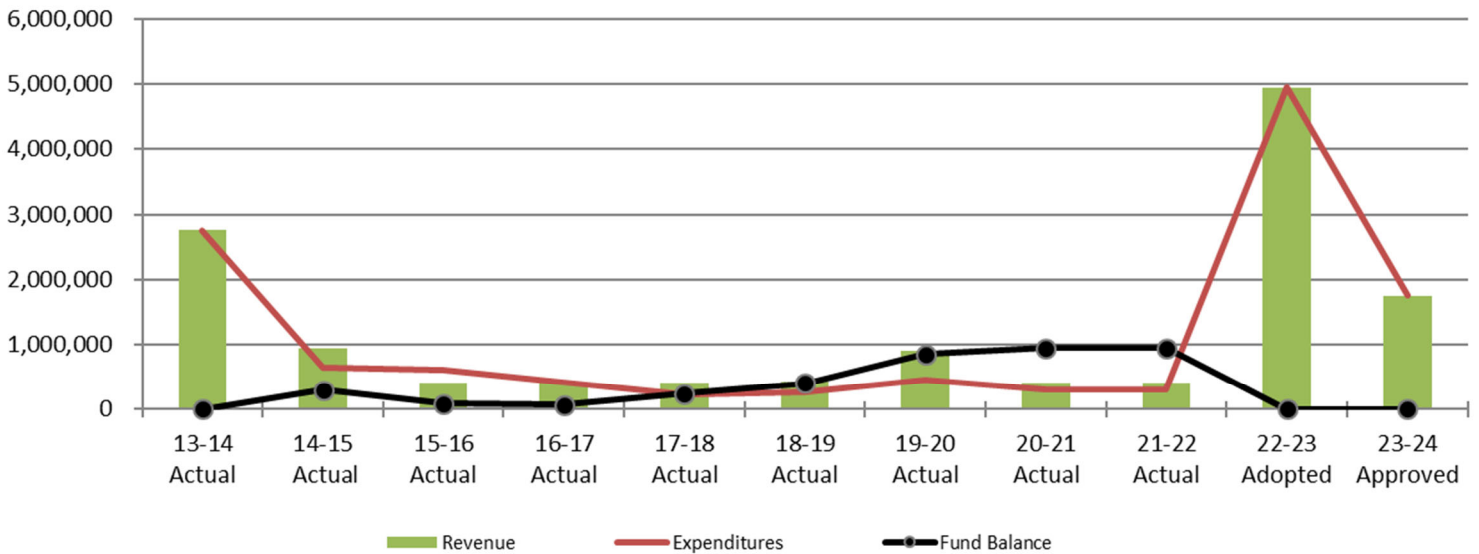
\$1,747,500



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	Proposed 2023-24	Approved 2023-24	\$	%
		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

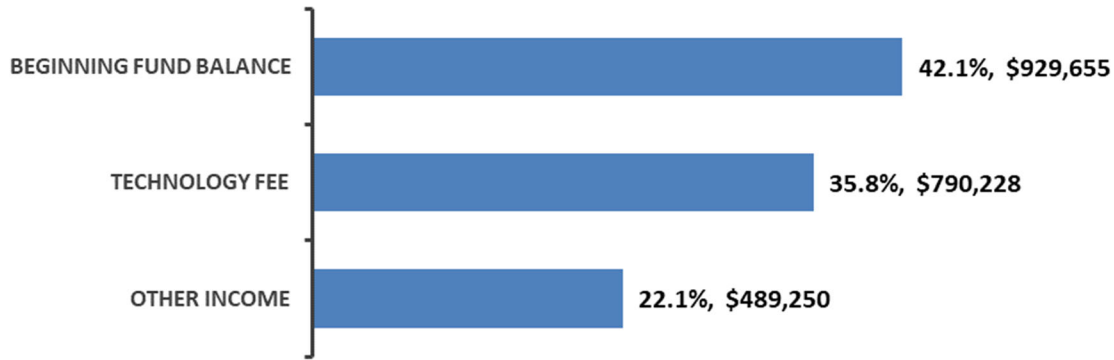
The Technology Project Fund was established to account for the replacement of changing technological needs of the district. The Technology Fee paid by students is a primary source of revenue for this fund. In 2009, Telecommunications Services was moved from a separate fund into this fund.

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.

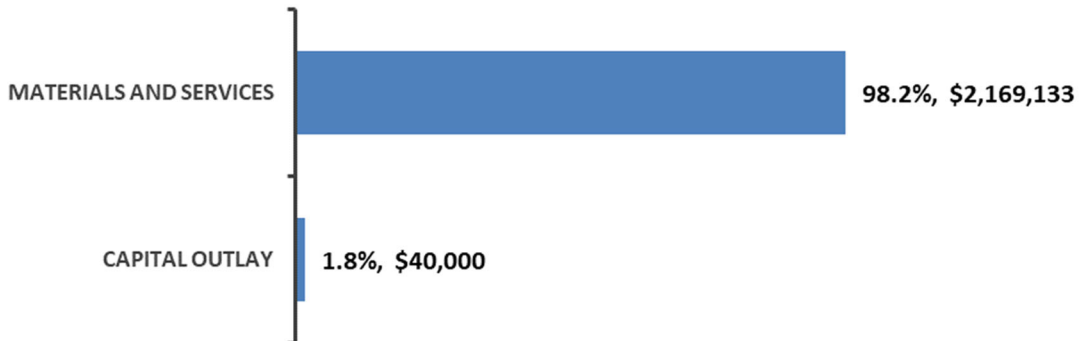
Technology Project Resources

\$2,209,133



Technology Project Requirements

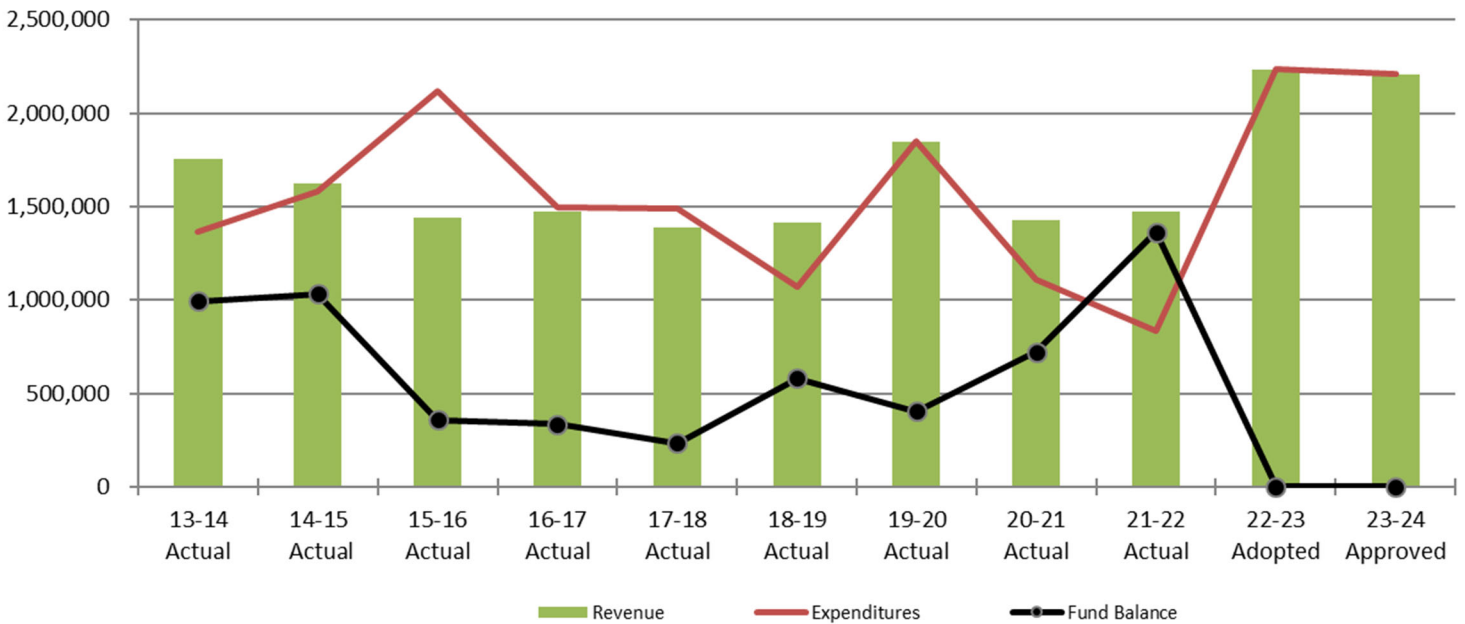
\$2,209,133



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	Proposed 2023-24	Approved 2023-24	\$	%
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%



Student Aid & Scholarship Fund

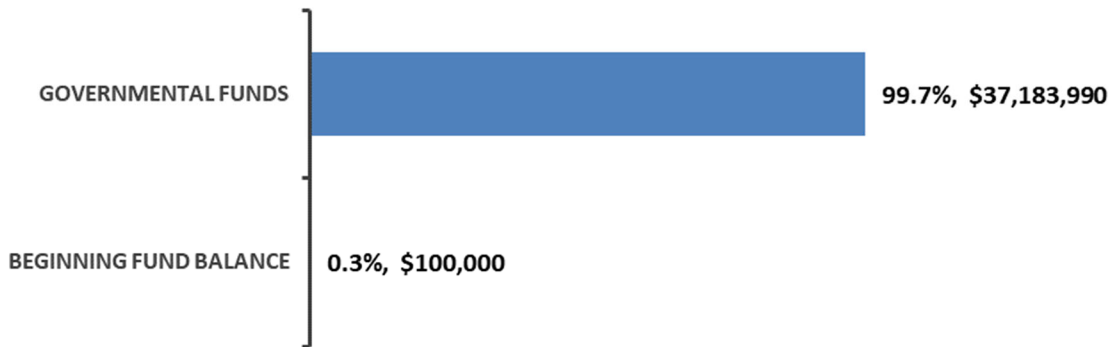
The Student Aid & Scholarship Fund accounts for revenue and expenditures for various programs providing grants, loans, or wages for students from state or federal funds. Some of these programs require a local matching contribution to the program which is met by transfers as budgeted in the General Fund. 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.

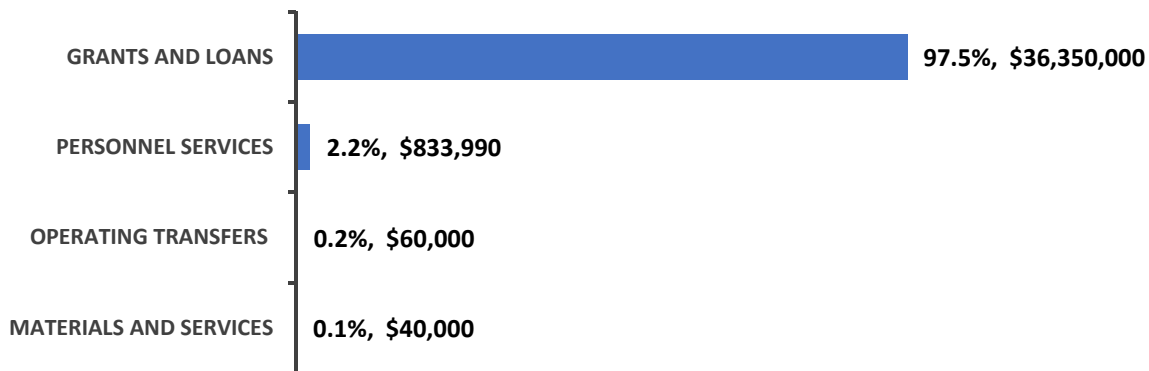
Student Aid & Scholarship Fund Resources

\$37,283,990



Student Aid & Scholarship Fund Requirements

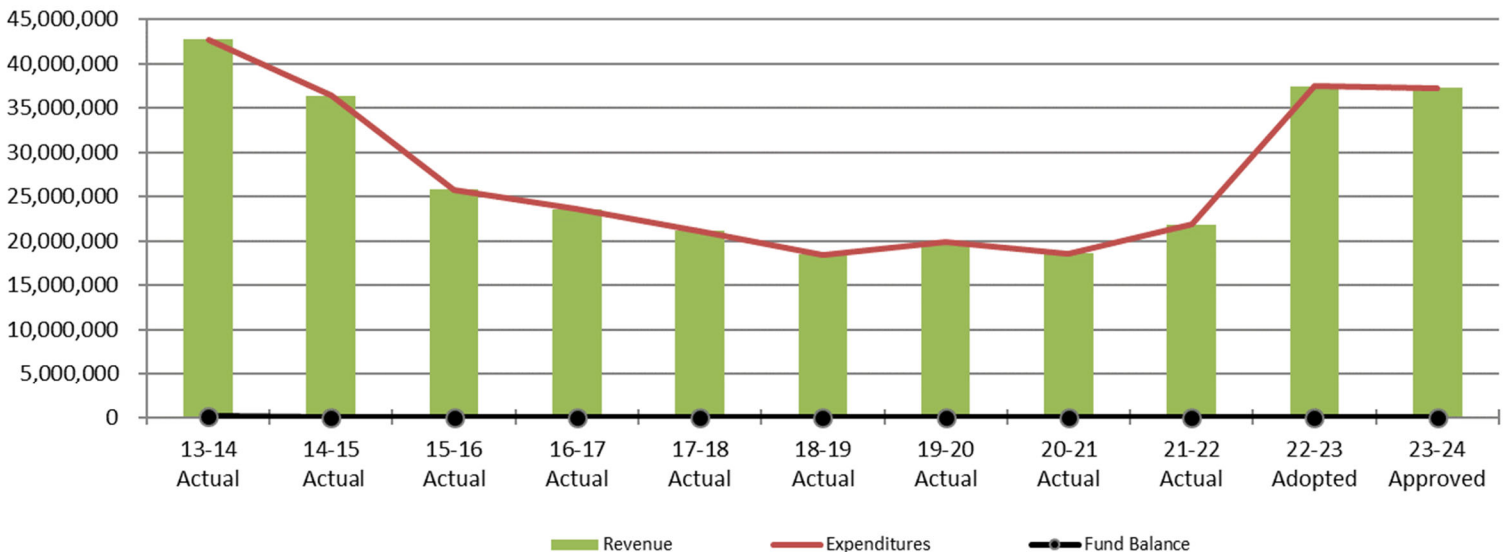
\$37,283,990



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	Proposed 2023-24	Approved 2023-24	\$	%
		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	(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%



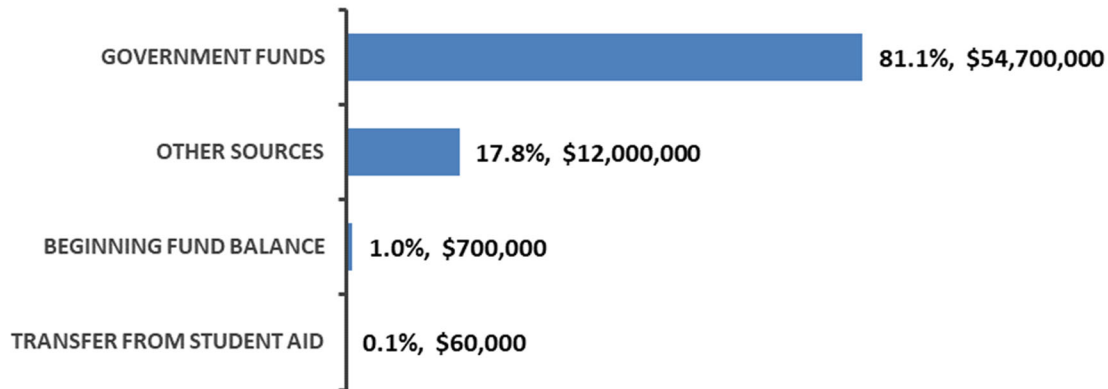
Federal, State, and Special Projects Fund

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.

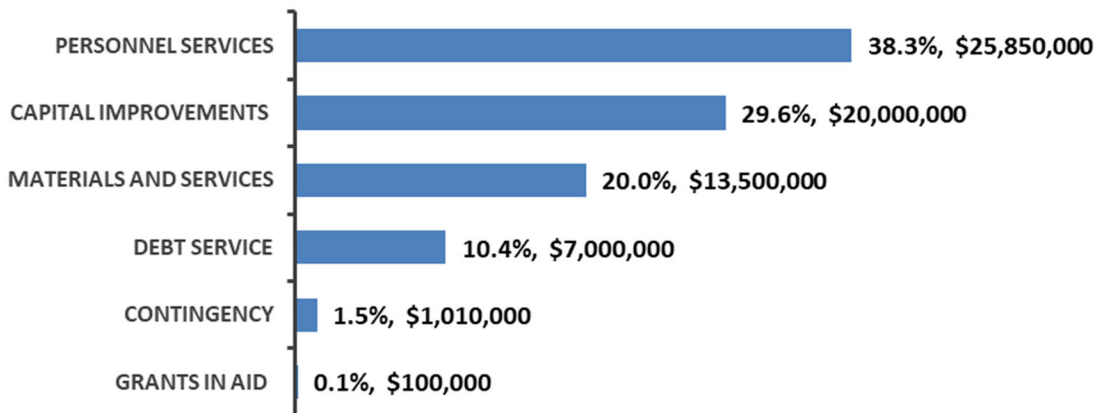
VISION:

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

**Federal, State, and Special Projects Fund Resources
\$67,460,000**



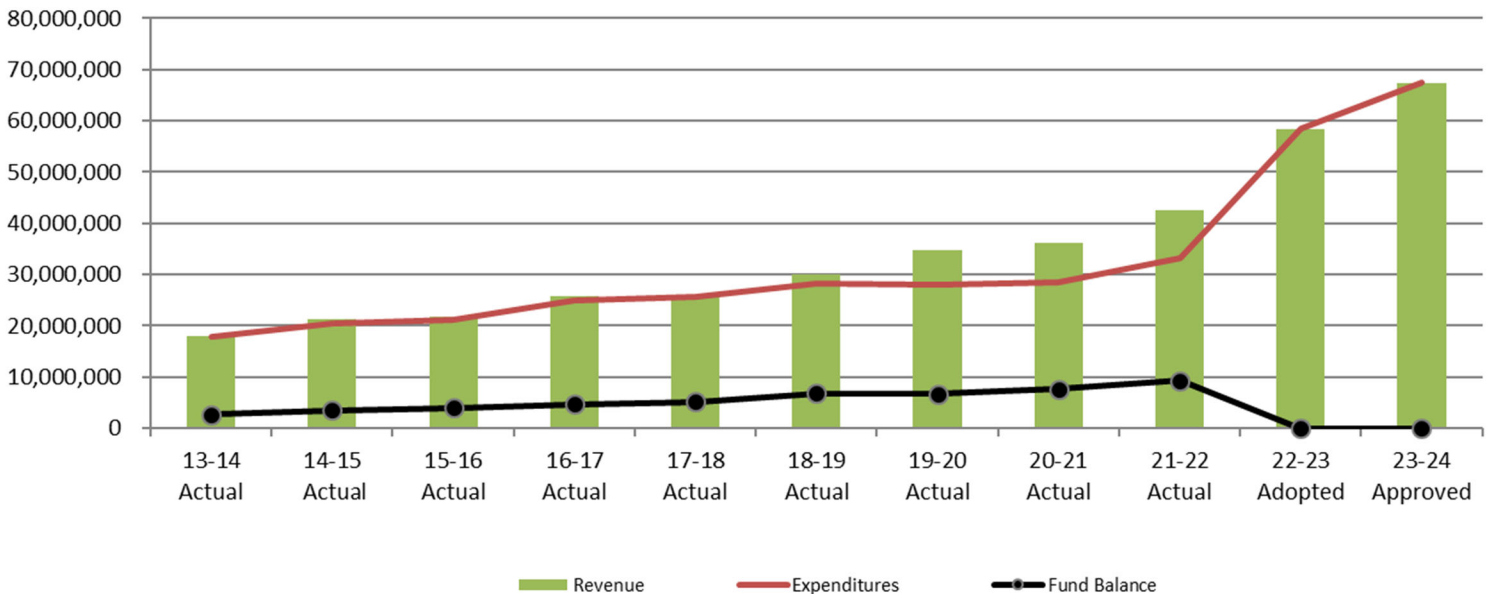
**Federal, State, and Special Projects Fund Requirements
\$67,460,000**



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	Proposed 2023-24	Approved 2023-24	\$	%
		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%



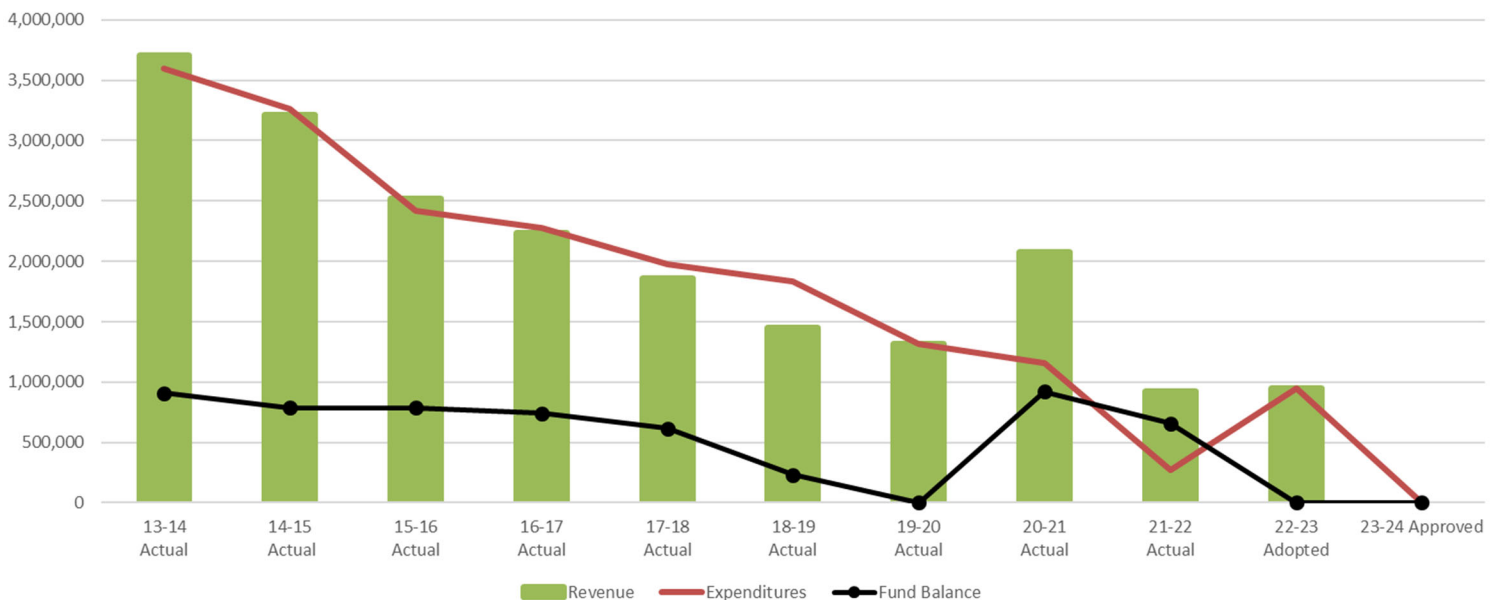
Bookstore Fund

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	Proposed 2023-24	Approved 2023-24	\$	%
		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%
1,155,404	270,854	Total other financing uses 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

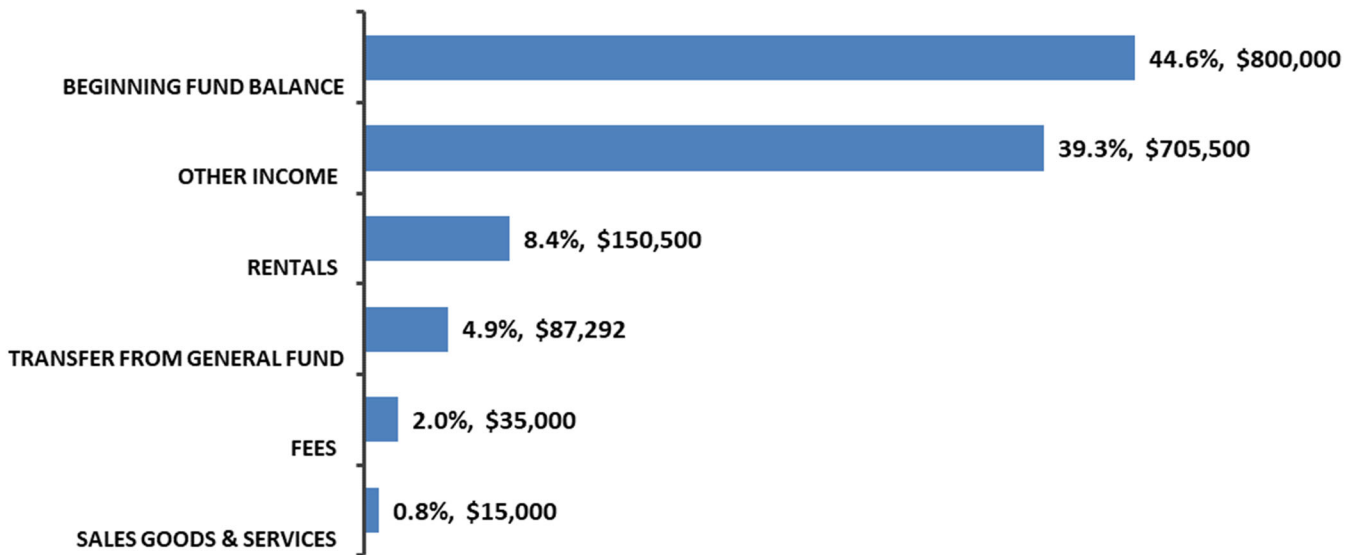
The Aquatics Center Fund was established to account for the activities of the College's Aquatics facility.

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.

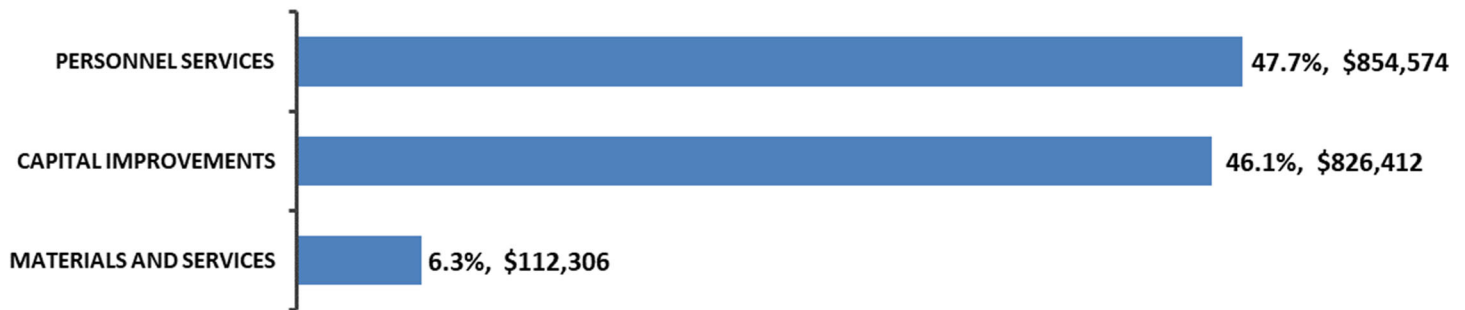
Aquatic Center Fund Resources

\$1,793,292



Aquatic Center Fund Requirements

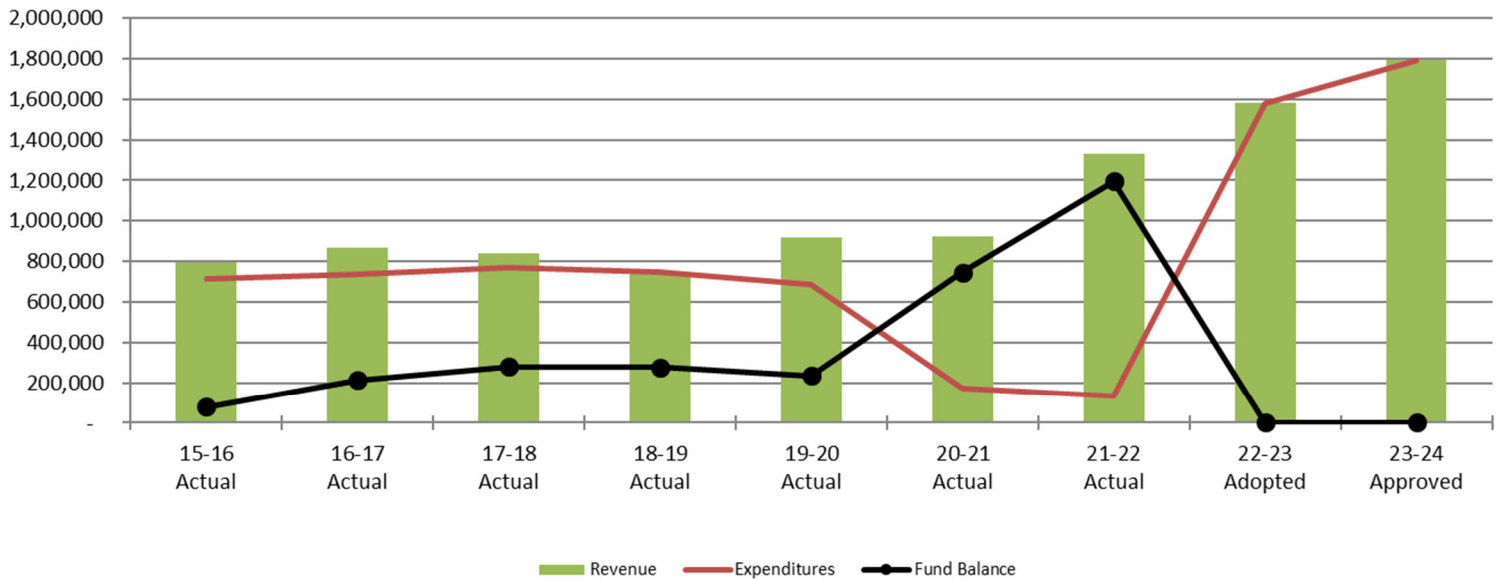
\$1,793,292



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	Proposed 2023-24	Approved 2023-24	\$	%
\$ -	\$ -	Resources:					
600,292	488,586	Sales Goods & Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	-
(594)	3,633	Governmental Funds	-	-	-	-	-
-	2,000	Fees	33,000	35,000	35,000	2,000	6.1%
87,292	87,292	Rentals	61,000	150,500	150,500	89,500	146.7%
-	(291)	Transfer From General Fund	87,292	87,292	87,292	-	-
686,990	581,220	Other Income	235,000	705,500	705,500	470,500	200.2%
235,316	747,350	Total Revenues	431,292	993,292	993,292	562,000	130.3%
\$ 922,306	\$ 1,328,570	Beginning Fund Balance	1,150,000	800,000	800,000	(350,000)	-30.4%
		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 and requirements	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%



Clubs Fund

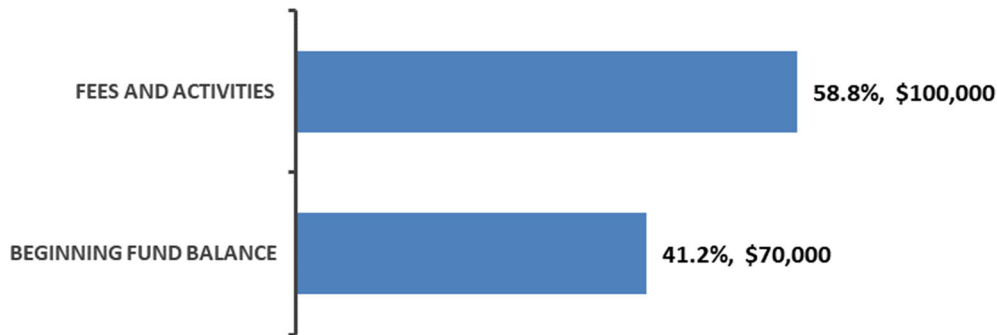
The Clubs Fund was established to account for transactions of College authorized and sponsored student clubs.

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.

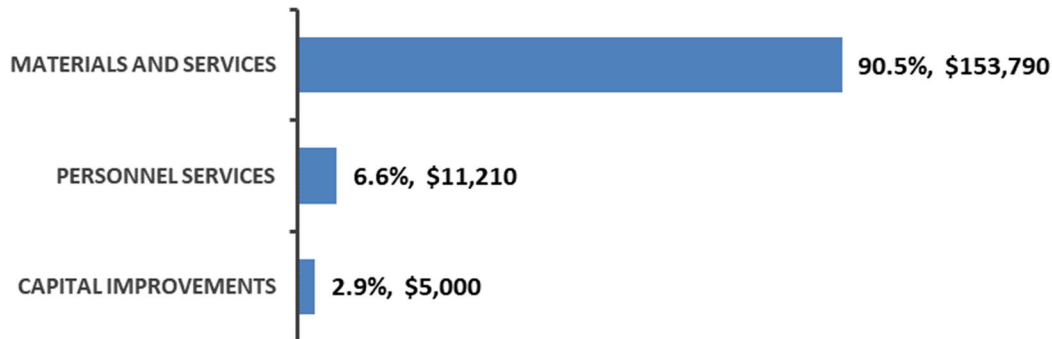
Clubs Fund Resources

\$170,000



Clubs Fund Requirements

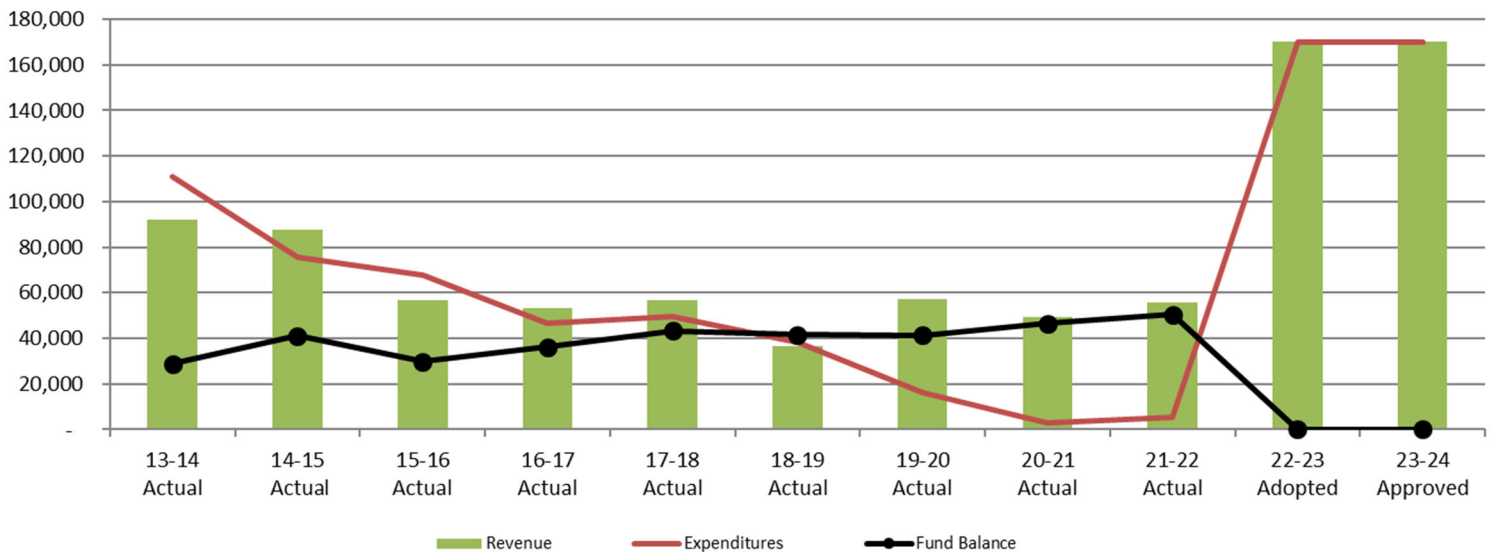
\$170,000



Clubs Fund

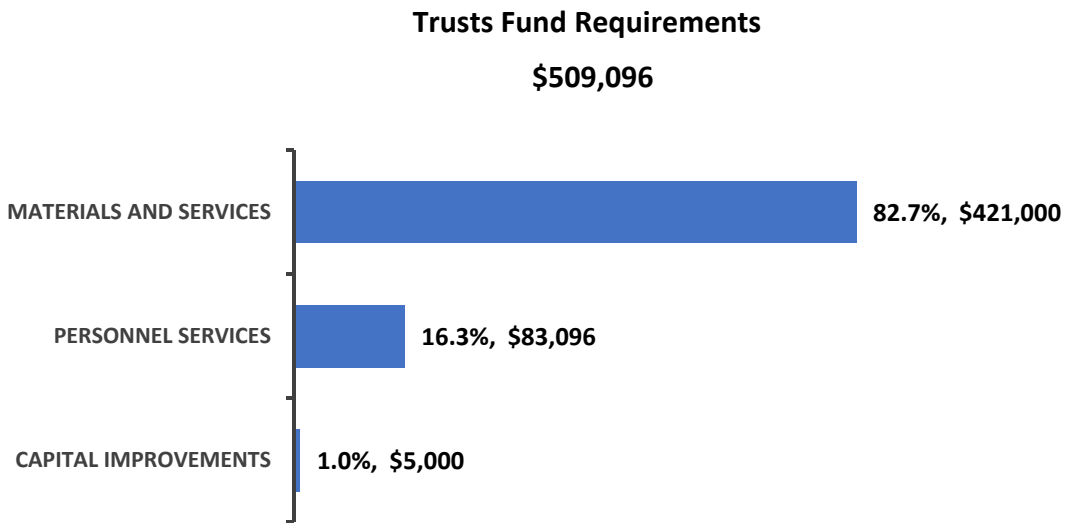
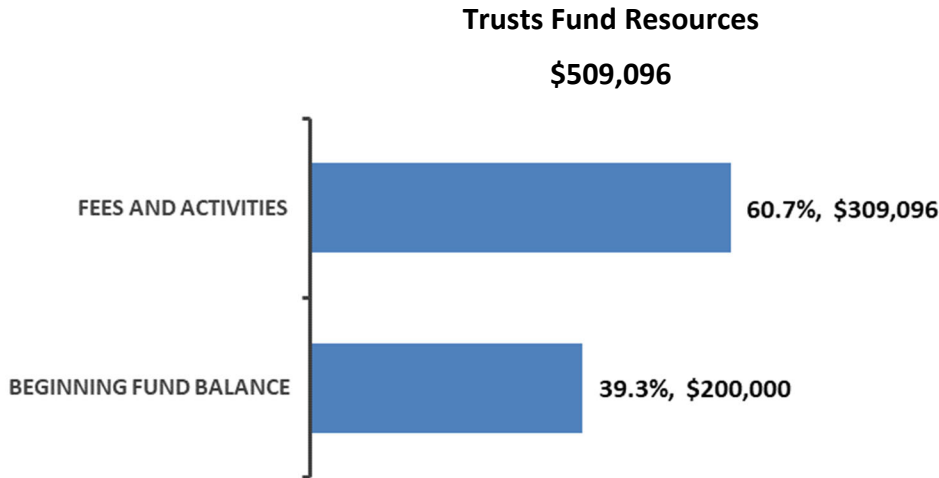
The Clubs Fund is a Fiduciary Fund. This fund accounts for transactions of various student groups at the College and their related special events or workshops such as the Ceramics Club and Rho Theta.

Actual			Budget			Difference	
2020-21	2021-22		Adopted 2022-23	Proposed 2023-24	Approved 2023-24	\$	%
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

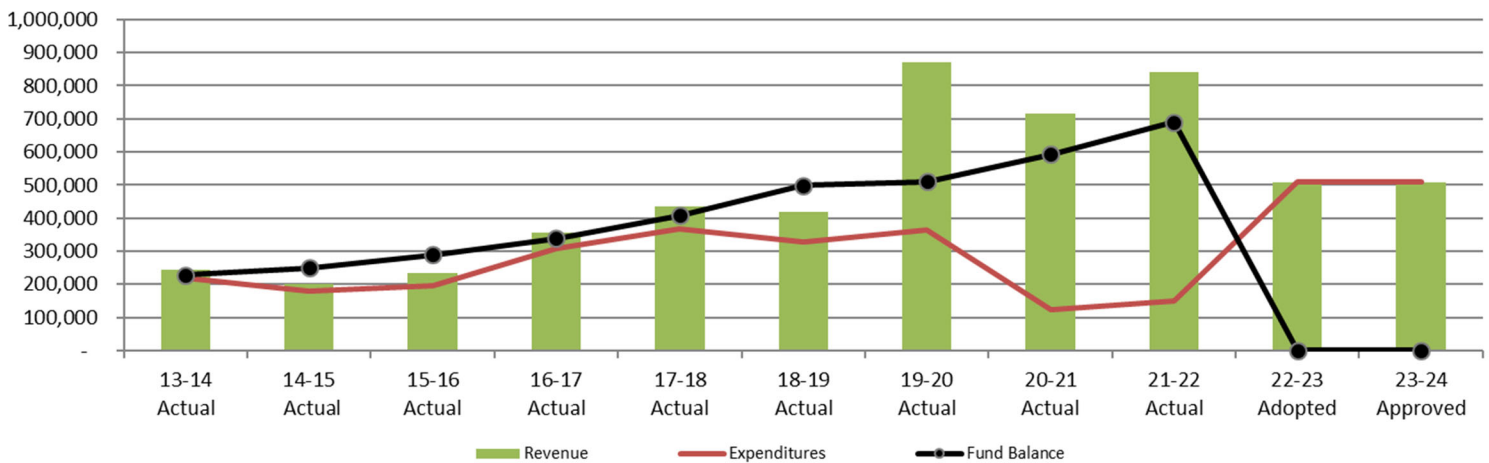
The Trusts Fund was established to account for transactions involving funds held for others in a trust or agency relationship. The organization must be closely related to the activities of the College, and full-time college staff must authorize expenditures from funds.



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	Proposed 2023-24	Approved 2023-24	\$	%
		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	-	-
\$ 714,741	\$ 840,562	Total Resources	\$ 509,096	\$ 509,096	\$ 509,096	\$ -	-
		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	-	-	-	-	-
\$ 714,741	\$ 840,562	Total Requirements and Ending Fund Balance	\$ 509,096	\$ 509,096	\$ 509,096	\$ -	-



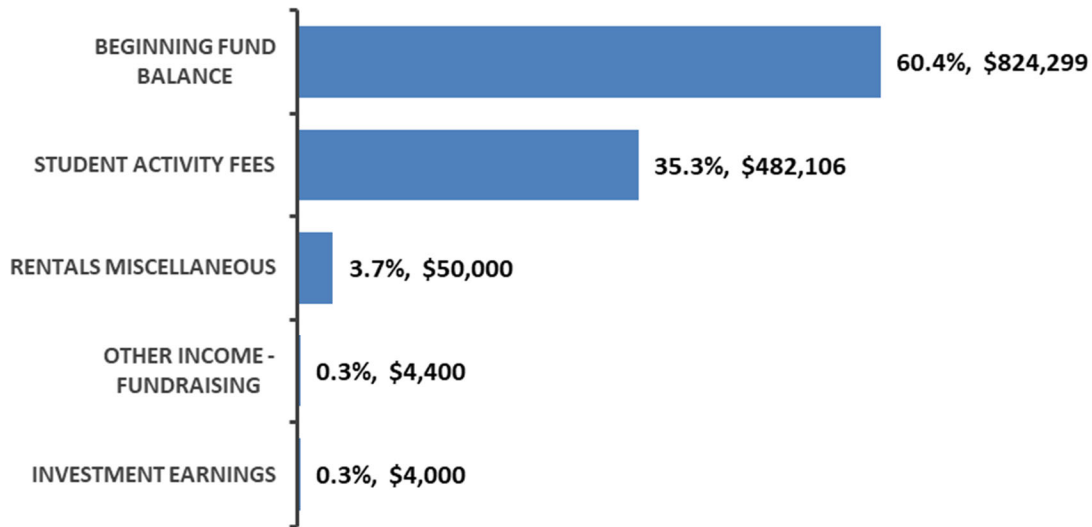
Associated Student Government Fund

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.

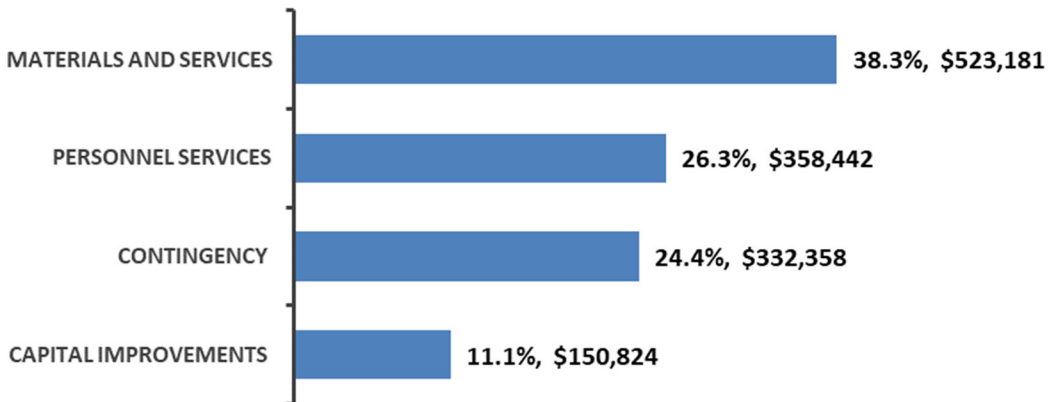
VISION:

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.

**ASG Fund Resources
\$1,364,805**



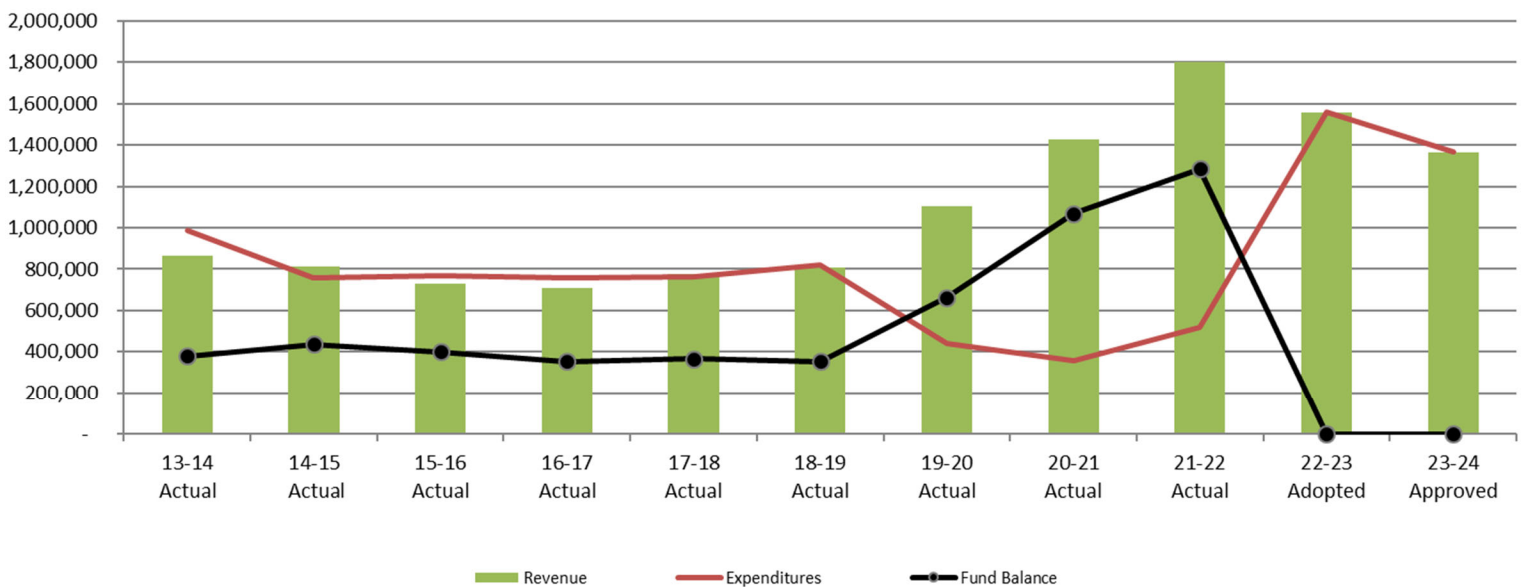
**ASG Fund Requirements
\$1,364,805**

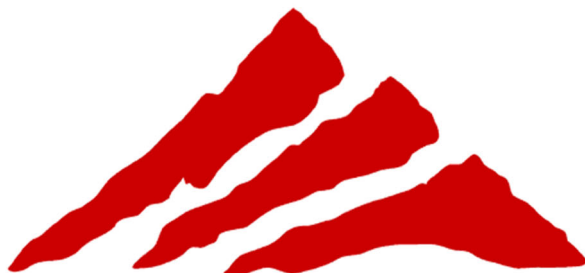


Associated Student Government Fund

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	Proposed 2023-24	Approved 2023-24	\$	%
		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	523,181	(76,678)	-12.8%
-	-	Capital Improvements	144,324	150,824	150,824	6,500	4.5%
-	-	Contingency	485,913	332,358	332,358	(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%





MT. HOOD

COMMUNITY COLLEGE

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Debt Service

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

Description of Debt

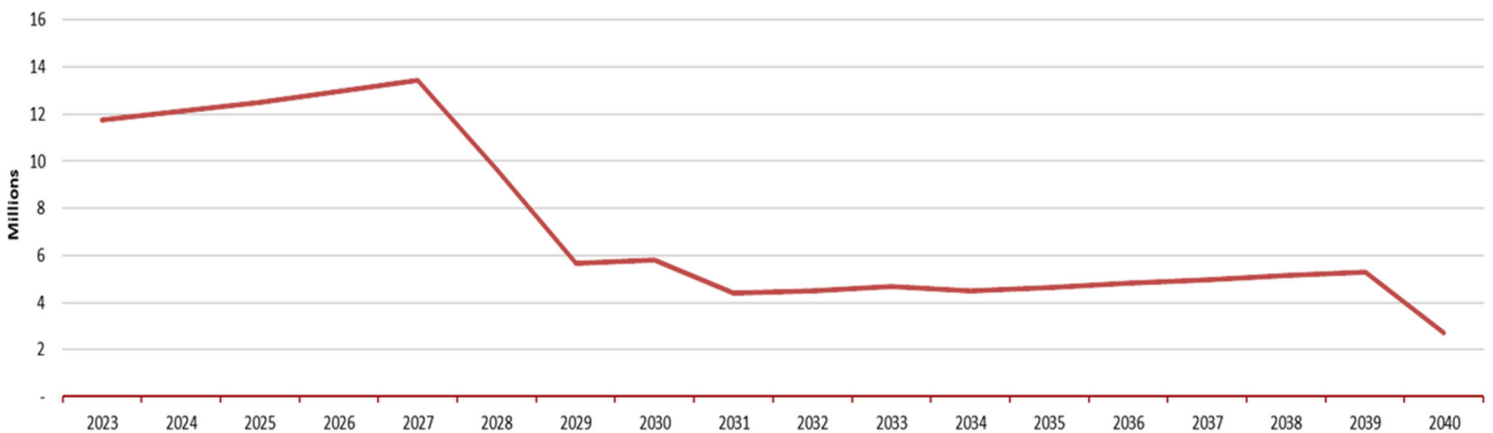
The District has issued full faith and credit obligations to provide for the acquisition, construction and improvement of District facilities. The full faith and credit obligations are direct obligations backed by the full faith and credit of the District. Interest rates range from 2.00 to 5.75% per 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 District 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 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.

Schedule of Debt Service Requirements

Year end 6/30	All Debt Requirements			Payable from: General Fund				Pension Bond Fund			
				Full Faith and Credit Obligations				Limited Tax Pension Bonds Series 2003		Limited Tax Pension Bonds Series 2021	
	Annual total	Principal	Interest	Series 2013		Series 2016		Principal due 12/30	Interest due 12/30 and 6/30	Principal due 12/30	Interest due 12/30 and 6/30
				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



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

	2018	2019	2020	2021	2022
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 RM\	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

(1) MHCC district has no general obligation bond debt

(2) District population estimate restated for 2019 and 2020 based on data from Analytics and Institutional Research (AIR)

The legal debt limitation in Oregon Revised Statutes 341.675 is 1.5% of the real market value of property. The limit applies to bonded indebtedness. Bonded indebtedness is the outstanding principal amount of general obligation bonds. The college may levy property taxes in the amount necessary to pay debt service on these bonds.

Appendix A

Statistical Information

PROPERTY TAX LEVIES AND COLLECTIONS - ALL FUNDS

LAST FIVE FISCAL YEARS

(unaudited)
(in \$thousands)

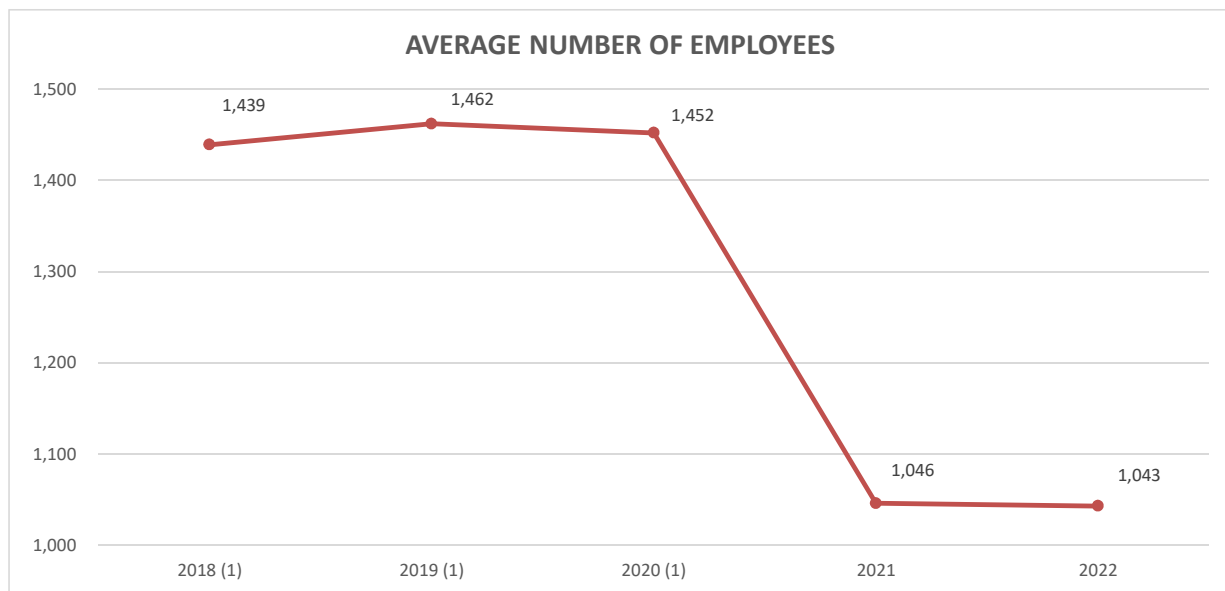
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Current tax levy as extended by assessor	\$ 12,824	\$ 13,341	\$ 13,772	\$ 14,441	\$ 14,822
Current tax collections	12,150	12,769	13,129	13,796	14,203
Current tax collected as percentage of current levy	94.7%	95.7%	95.3%	95.5%	95.8%
Delinquent 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)

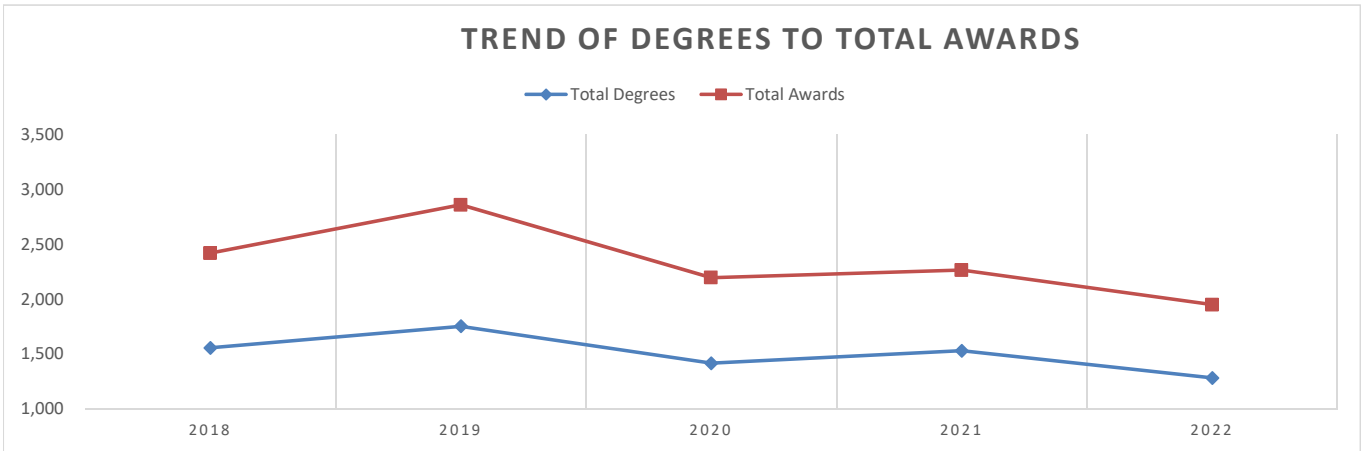
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Adult basic education	198	180	183	119	107
General equivalency diploma	47	105	36	31	41
Lower division transfer courses	3,985	3,566	3,123	2,630	2,326
Professional technical	2,687	2,823	2,459	2,593	2,534
Self improvement	156	73	69	36	54
All other 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

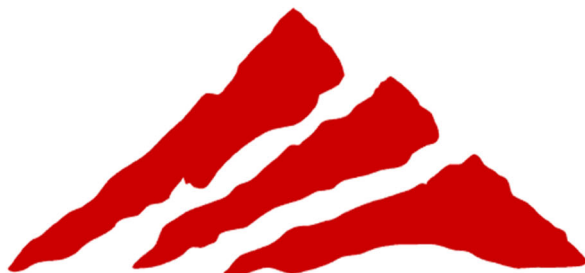
LAST FIVE FISCAL YEARS ENDED JUNE 30

(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)



MT. HOOD

COMMUNITY COLLEGE

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Appendix B

Extended Summary of Funds

Extended Summary of Funds by Function

Actual			Budget		
2020-21	2021-22	Fund Title	Amended 2022-23	Proposed 2023-24	Approved 2023-24
General Fund (01)					
\$ 31,185,379	\$ 30,208,990	Instruction	\$ 31,781,285	\$ 32,528,780	\$ 32,528,780
9,233,769	9,345,604	Instructional Support	10,686,117	11,510,957	11,510,957
6,335,314	6,866,437	Student Services	7,783,955	8,434,892	8,434,892
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	2,659,242
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	7,080,372
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	Proposed 2023-24	Approved 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	881,623
-	-	Plant Additions	144,324	150,824	150,824
1,068,023	1,283,349	Contingency and Reserves	485,913	332,358	332,358
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	Proposed 2023-24	Approved 2023-24
		General Fund (01)			
\$ 56,139,189	\$ 56,459,939	Personnel Services	\$ 60,806,138	\$ 63,360,404	\$ 63,360,404
7,454,631	8,283,890	Materials & Services	9,821,562	10,868,763	10,868,763
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	2,659,242
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	5,499,427
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)			
-	-	Personnel Services	-	-	-
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

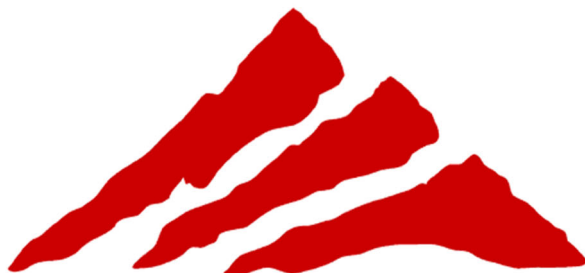
Extended Summary of Funds by Object

Actual		Fund Title	Budget		
2020-21	2021-22		Amended 2022-23	Proposed 2023-24	Approved 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	-	-
-	-	Capital Improvements	-	-	-
-	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	523,181
-	-	Capital Improvements	144,324	150,824	150,824
-	-	Contingency	485,913	332,358	332,358
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.



MT. HOOD

COMMUNITY COLLEGE

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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 DISTRICT BOARD FEUCATION

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:

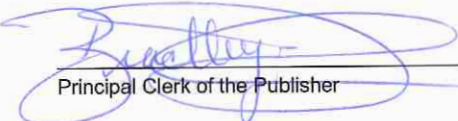
Approve the budget calendar for the 2023-2024 budget. 1

AD#: 0010604693

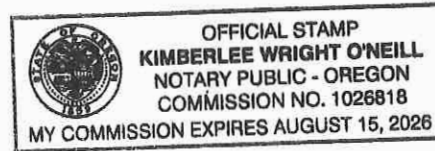
State of Oregon,) ss
 County of Multnomah)

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>.
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<https://mhcc.zoom.us/j/96615210500?pwd=RIkrVzNtRnR2bmZStlJOQ1laR3pGQT09>
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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 includes 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 ensuring 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.

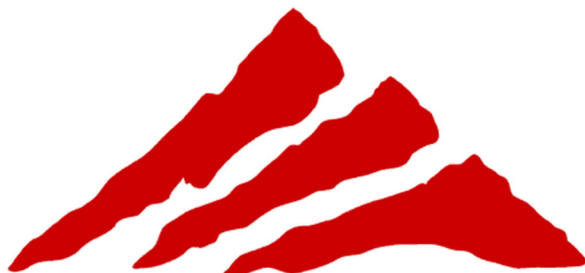
Tuition: Tuition is used as a means to transfer a portion of the costs of education to the user. Tuition revenue is intended to cover the student share of the instructional and facilities costs of normal classes taught in standard classrooms.

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

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
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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