



MT. HOOD
COMMUNITY COLLEGE

Adopted Budget

FISCAL YEAR 2021-22





MT. HOOD

COMMUNITY COLLEGE

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Meet the District Board of Education



MHCC PRESIDENT
Dr. Lisa Skari



**BOARD CHAIR
AT-LARGE, POSITION 6**
Diane Noriega



**BOARD VICE CHAIR
ZONE 4**
Annette Mattson



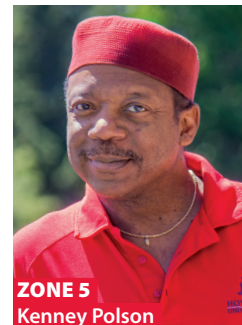
ZONE 1
Diane McKeel



ZONE 2
James Zordich



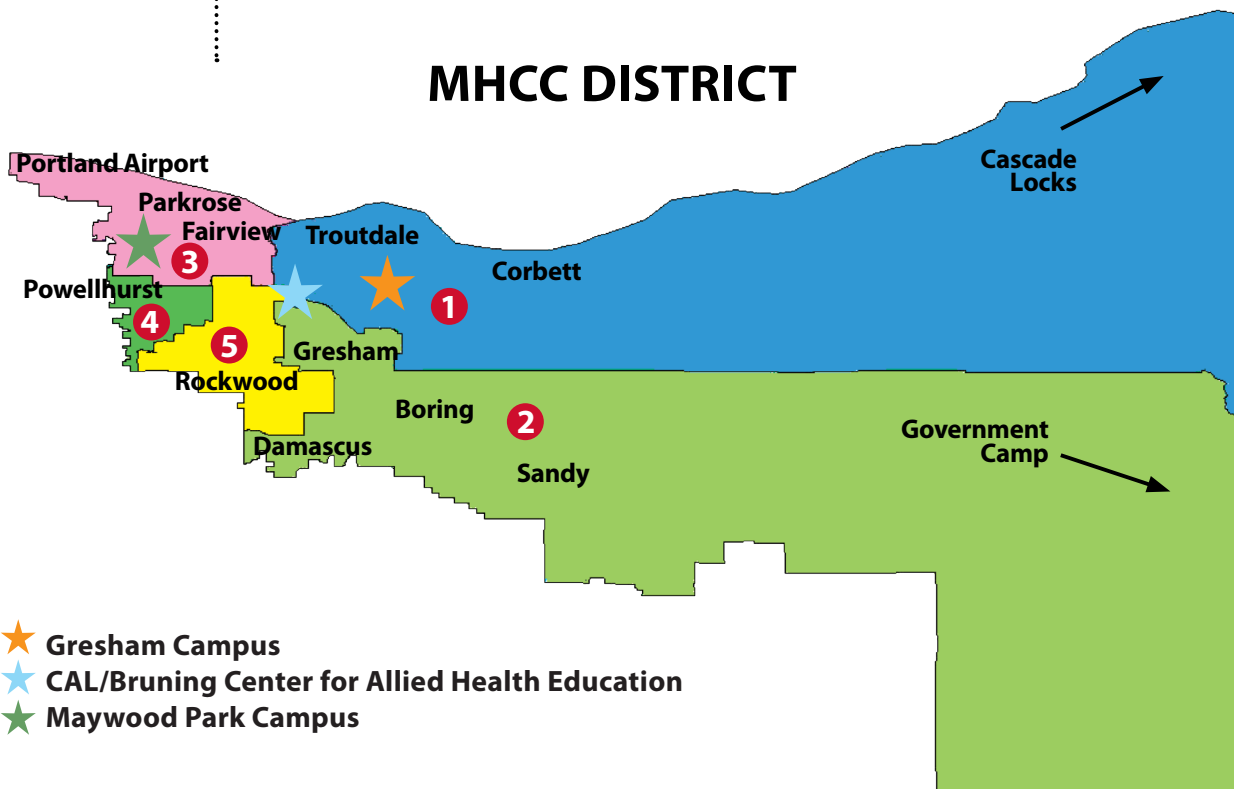
ZONE 3
Andrew Speer



ZONE 5
Kenney Polson



AT-LARGE, POSITION 7
LaVerne Lewis





Quick Facts

President: Dr. Lisa Skari

Accreditation:

- › Northwest Commission on Colleges and Universities

Key Dates:

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

Student Enrollment (2020-21):

- › Full-time: 13%
- › Part-time: 87%
- › 18,493 (unduplicated head count)

Degrees Awarded (2020-21):

- › Career/technical degrees: 909
- › Transfer degrees: 630
- › Certificates: 599

Tuition:

- › \$118 per credit

Foundation Awards and Scholarships (2020-21):

- › \$590,000

Employees (Fall 2020):

- › Full-time: **373**
- › Part-time: **274**

MHCC General Fund Budget (2019-20):

- › \$80.0 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)

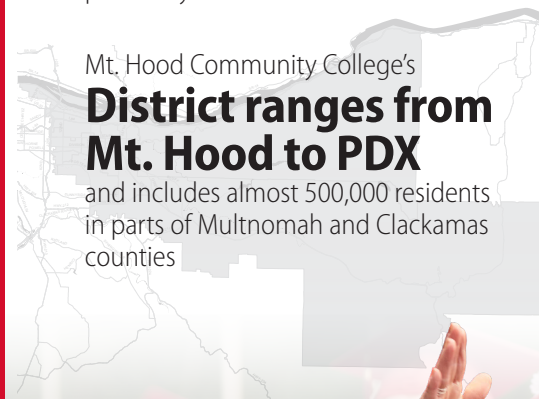
More than One Million Students

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

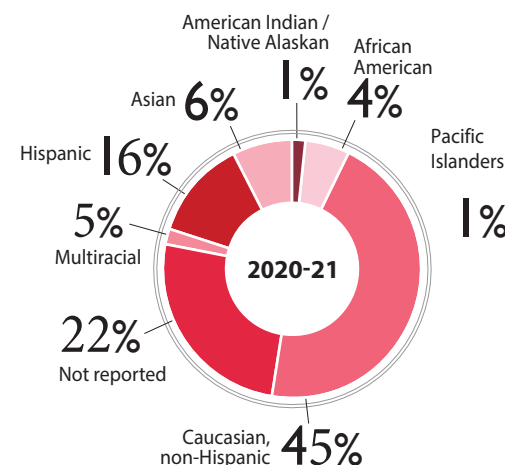
Increased its Completion Rates

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 gained	\$3.70 in lifetime earnings
TAXPAYERS gained	\$2.50 in added tax revenue and public sector savings
SOCIETY gained	\$6.70 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.

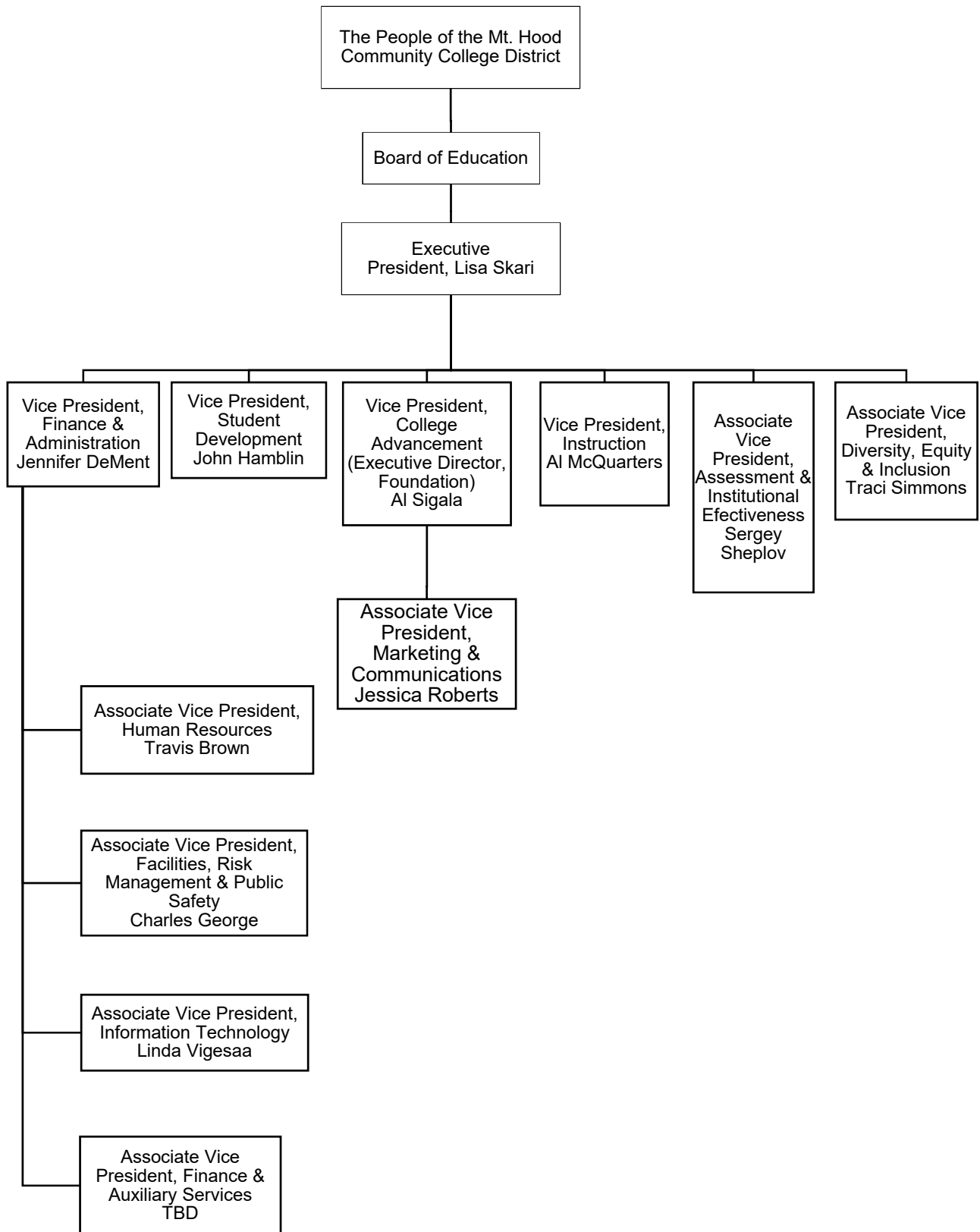
Taxpayer Perspective

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.*







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Hood Community College
Oregon**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director



MT. HOOD

COMMUNITY COLLEGE

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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 07, 2021.

Good Evening, members of the Mt. Hood Community College District Board of Education Budget Committee, students, faculty, staff, and guests.

I am honored to represent the employees who worked diligently to prepare the Fiscal Year 2021-22 Proposed Budget for your review. I extend my deepest appreciation to staff who worked to address a nearly \$6.0 million budget gap and continue to manage through current economic challenges while simultaneously navigating the pandemic. Employees from across campus have stepped up and shown leadership and adaptability in an extraordinarily challenging and dynamic environment. It is a privilege to work with people who demonstrate this level of commitment to Mt. Hood Community College. The Proposed Budget represents the alignment of resources with forecasted enrollment and thoughtful determination to improve student success, advance diversity, equity, and inclusion; increase excellence in operations, and strengthen community engagement.

My Budget Message is one of optimism for the Oregon economy, the conclusion of the global pandemic, and satisfaction with presenting a 2021-22 budget containing targeted strategic investments aligned with our goals. This is the beginning of our rebuilding.

Fiscal Year 2019-2021 and COVID-19

Since mid-March 2020, College operations and instruction have been extremely challenging.

- From 2015 to 2021, we experienced enrollment declines averaging 7% each year. The global pandemic exacerbated our enrollment declines - manifesting in a 15% decline in 2020-21 compared to the academic year 2019-20.
- In response to the pandemic, staff and faculty quickly implemented safety measures to comply with federal, state, and local guidelines to protect staff and students while also delivering instruction and student support.
- Simultaneously, administration and bargaining units successfully collaborated to implement several cost-containment measures like part-time hourly staff layoffs, summer furlough days, foregone cost-of-living adjustments for management and confidential employees, and retirement incentives. All of which contributed to preserving funds for an uncertain future.

I am pleased to report our efforts have been successful.

- To date, no recorded transmission of COVID-19 has occurred on campus.
- Faculty and staff have continued to support student success.

- The collective efforts across campus have contained costs facilitating a healthy forecasted fund balance leading into Fiscal Year 2021-22.

Contributing to our strong position is the receipt of the federal COVID-19 financial relief programs, which have provided us hope for recovery from potentially devastating financial circumstances. These funds are intended to mitigate the challenges brought on by the pandemic and stabilize finances. The forecasted use of approximately \$3.0 million in COVID-19 federal grant awards in the current and subsequent fiscal year is the most significant factor in proposing a budget for the Fiscal Year 2021-22 with minimal use of reserves.

The Fiscal Year 2021-22 Proposed Budget Summary

The General Fund comprises 43% of the District's \$196 million budget. The remainder of my message will focus on the General Fund and initiatives across the campus to deliver on the Board's priorities and the College's strategic vision and goals.

Fiscal Year 2021-22 Proposed Budget Summary by Fund

Actual		Fund Title	Budget		Difference	
2018-19	2019-20		Amended 2020-21	Proposed 2021-22	\$	%
\$ 77,080,749	\$ 78,988,368	General Fund - (01)	\$ 80,029,086	\$ 83,778,165	3,749,079	4.68%
5,735,028	6,958,065	Pension Bond Debt Service Fund - (03)	5,538,690	8,680,873	3,142,183	56.73%
667,470	1,309,912	Physical Plant Maintenance Fund - (06)	1,508,033	900,000	(608,033)	-40.32%
1,649,466	1,890,130	Technology Projects Fund - (07)	2,152,187	1,843,983	(308,204)	-14.32%
18,466,885	19,958,559	Student Aid Fund - (10)	36,333,990	37,483,990	1,150,000	3.17%
35,148,072	34,706,559	Federal, State & Special Projects Fund - (16)	41,760,000	63,760,000	22,000,000	52.68%
2,064,814	1,318,572	Bookstore Fund - (40)	1,670,230	105,000	(1,565,230)	-93.71%
1,023,026	918,918	Aquatic Center Fund - (42)	995,514	506,182	(489,332)	-49.15%
79,757	57,301	Clubs Fund - (50)	170,000	170,000	-	0.00%
826,866	872,107	Trusts Fund - (51)	509,096	509,096	-	0.00%
1,173,884	1,103,336	Associated Student Government Fund - (52)	1,221,756	1,274,821	53,065	4.34%
\$ 143,916,017	\$ 148,081,827	Total All Funds	\$ 171,888,582	\$ 199,012,110	\$ 27,123,528	15.78%

State Economic Forecast and the Community College Support Fund

The State's March 2021 economic forecast is resoundingly optimistic, stating:

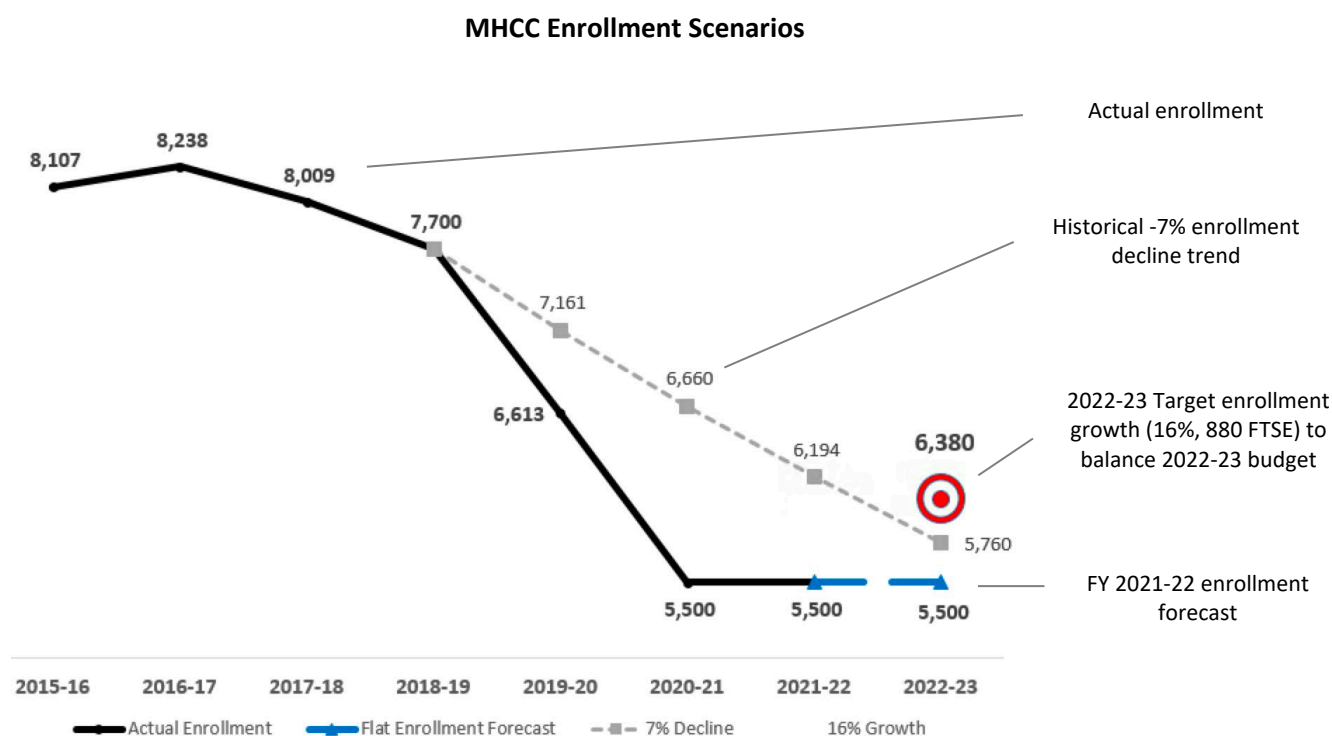
The stage is set for stronger economic growth this year and next than the U.S. has experienced in decades, possibly generations. The combination of increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy, results in a cycle unlike anything experienced before. Most encouraging is that the amount of economic scarring to date in terms of business closures and permanent layoffs is much better than first feared.

The State's Office of Economic Analysis (OEA) is now forecasting a steeper "V" shaped economic recovery, faster than historical recessions and initial OEA forecasts. Federal stimulus funds and forecasted Oregon income tax collections have led the College to revise our Community College Support Fund (CCSF) estimate to the Current Service Level (CSL) amount provided by the Legislative Fiscal Office. This forecasted amount is slightly higher than the Governor's Requested Budget for higher education, \$1.7 million (5.5%) more than the initial forecast and \$970,000 (3%) more than the current year distribution.

Student Enrollment

Balancing the budget in a way that still allows us to meet industry workforce and student-education expectations despite declining college-aged populations and enrollment continue to be our most significant challenge. We know our available graduating high school seniors will peak in population in 2026, barring any significant increases in immigration to the Portland Metropolitan area. We also know we have a significant number of adults without a college degree in our community, and we have room for improvement with our retention efforts. Forecasting enrollment for fall 2021 is complicated, considering students' unknown desire to persist in their education within the context of the constantly changing COVID-19 guidelines and community health outcomes.

The Proposed Budget assumes the same enrollment for Fiscal Year 2021-22 as the current year. The enrollment graphic below displays actual historical enrollment, our recent 7% enrollment decline trend, and the target: 6,380 FTE, which is almost a full recovery back to pre-COVID levels. This target is the amount needed to balance next year's forecasted General Fund Budget at current levels with no adjustments.



General Fund Structural Financial Imbalance and Mitigation Strategies

For more than a decade, the College has faced an operational deficit due to expenditure growth outpacing revenues. Over the last twelve years, fluctuating levels of state support brought tuition increases and budget cuts, with new unfunded state and federal mandates like paid sick leave, increased minimum wage, and PERS liabilities that caused pressure on our financial stability. Declining enrollment has also brought stress.

The College has focused on mitigating our financial imbalance through two primary strategies:

1. Containing personnel cost increases through staffing level management and increased efficiencies by following the Board's priorities¹
2. Leveraging one-time resources to meet pandemic-related expenditure needs, support student retention, and replace lost revenue.

Some of these recommendations resulted in resource reductions or reallocations, which are reflected in the Budget. Several expenses (like PERS and health insurance premiums) had unavoidable increases, requiring even deeper cuts to maintain consistent service levels and bridge the budget gap.

Each area has aligned program resources with demand, eliminated and held open positions, implemented operational efficiencies, and identified some things to go without.

- In 2003, the College bonded to reduce its PERS Unfunded Liability, saving \$18 million to date, with estimated total savings of nearly \$23 million over the bond's life. The College continues to look for strategies to reduce our PERS liabilities.
- Since 2013, President's Cabinet has reviewed all vacant district positions (classified, exempt, and faculty) for approval to fill.
- The College offered both Classified and Full-time Faculty retirement incentives to reduce required staff reductions.

The collective campus effort has a General Fund's current fund balance of approximately \$10 million, or 13% of expenditures, provides the College about 50 days/7 weeks of operating expense without significant operational changes or increased funding. This amount is 3% (\$2.3 million) more than the board targeted fund balance amount of 10%.

Looking to the future

The FY 2021-22 Proposed Budget includes \$3 million in federal dollars earmarked for pandemic relief. These one-time funds will provide the College with additional time to adapt our curriculum delivery methods, develop different supports to increase retention, and recruit new students seeking to enhance their employability. These funds will allow us a chance to rebuild.

The strategies underway that are moving us forward include the college's strategic planning efforts and the complementary and integrated Academic Master Planning, Strategic Enrollment Planning, and Facilities Master Planning, which includes pursuing alternative funding sources for capital improvements deferred maintenance needs.

In moving forward, the proposed budget is also about investments. The budget includes several targeted strategic investments, which will require the use of some reserves. These investments align with the college goals and are targeted in student success, equity, and marketing.

¹Prioritize high-enrollment, high-completion academic programs, and those that are financially sustainable with business partnerships, and include an evaluation of non-academic programs.

- To support student success, targeted investments will expand apprenticeship offerings; enhance course offerings to support teaching and learning, and support veterans services.
- To advance diversity, equity, and inclusion, investments target hiring and recruitment practices for communities of color; create and integrate culturally responsive multicultural and diversity resource center programming and practices to harness cultural competency, and expand outreach and marketing for our Intensive English for College and Career program.
- To strengthen marketing and our website, District Communications and Information Technology investments will target the College's digital presence to improve recruitment and marketing impact.

Most importantly, in alignment with the Board's desire, the FY 2021-22 budget has no tuition increase. This position will ease our students' financial challenges while also positioning the College more competitively in the market.

The College is prepared and well-positioned to meet the immediate challenges ahead. We continue to track how the current and near-future economic environment may have lasting impacts on our operations and enrollment.

Looking forward to the next three biennia (2021 – 2027), the General Fund can remain balanced² through:

- Enrollment stabilization achieved by improved retention
- Modest annual tuition rate increases
- Maintaining alignment of staffing levels with enrollment

While the current economic situation is still largely unknown and dependent upon the virus, I remain optimistic and hopeful. Our students and community are at the center of our work, and drive us to innovate, advance, and evolve as an institution.

This budget reflects faculty and staff's commitment and determination to provide exceptional programs and services despite the economic uncertainty we face. We will continue to fulfill our mission of transforming lives and building communities.

Thank you,



Dr. Lisa Skari

² Assumes 3% tuition increases each year beginning in 2022-23 and containing personnel costs under 3% growth year over year.



MT. HOOD

COMMUNITY COLLEGE

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Budget Process

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 Changes after Adoption

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.

In accordance with BP 3300, 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 2020 - June 2021

July

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Board appoints budget officer;
approve budget calendar, ORS
294.331

Board & President Goal Setting

January

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31						

August

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28						

Review budget assumptions with
board

September

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27	28	29	30			

March

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28	29	30	31			

Public notice website- Budget
committee meeting ORS 294.426

Board approves Tuition & Fees

Public notice newspaper- Budget
committee meeting ORS 294.426

October

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April

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Budget Committee receives proposed
budget ORS 294.40

Public notice website- Budget
committee meeting ORS 294.426

Public notice newspaper- Budget
committee meeting ORS 294.426

Budget Committee Meeting: Approve
budget, levy taxes.

November

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29	30					

Board enrollment update & budget
impact

May

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23	24	25	26	27	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

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27	28	29	30	31		

Board review prior year results and
approve audit

June

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27	28	29	30			

TSCC Budget Hearing ORS 294.453

Adoption of budget by Board of
Education ORS 294.456

File adopted budget with TSCC by
July 15th

Certify levy with assessor's office
ORS 294.458

MT. HOOD COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE

In accordance with ORS 294.341, the governing body of each municipal corporation having a district populations exceeding 200,000 and which is located in a county having a tax supervising and conservation commission shall act as the budget committee for such municipal corporation.

Budget Committee Member	Zone	Term Ends – June 30
Diane McKeel	1	2021
James Zordich	2	2021
Andrew Speer	3	2023
Annette Mattson	4	2021
Kenney Polson	5	2023
Diane Noriega	At Large	2023
LaVerne Lewis	At Large	2023

Andrew Speer, Budget Committee 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, Port of Cascade Locks, Reynolds. Centennial and the Oregon Trail District.

Our History

Mt. Hood Community College opened in 1966 and now enrolls nearly 27,000 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, Dr. Michael Hay and Dr. 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 23,000 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 accomplish their dreams.

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

We are a dynamic community of intercultural learners committed to meeting the evolving needs of an increasingly interconnected global society. At MHCC, our commitment to diversity means we:

- 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

MHCC is Tobacco-Free

The Mt. Hood Community College is committed to providing a healthy, safe educational environment for all employees and students to work and learn.

On January 2, 2010, Mt Hood Community College became a tobacco-free campus. The use distribution, or sale of tobacco, including any smoking device, or carrying of any lighted smoking instrument, in College buildings or on any College premises, at events on College premises, or in any vehicles on College properties, including College-owned, rented or leased vehicles on or off College premises, is prohibited without exception.

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 Northwest Commission on Colleges and Universities 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 Northwest Commission on Colleges and Universities 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 as the regional authority on educational quality and institutional effectiveness in Alaska, Idaho, Montana, Nevada, Oregon, Utah and Washington.

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. The NWCCU last reaffirmed MHCC's accreditation in February 2017 in conjunction with the district's Year Seven Evaluation. Three out of four recommendations issued during 2017 visit have been fulfilled. Next Year Seven 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

Transforming Lives | Building Communities

Vision

Mt. Hood Community College is nationally recognized as the choice for life-long education and is a leader in state-of-the-art learning environments and innovation; the college is celebrated by residents for its economic, social, cultural and recreational contributions to the district.

Goals

- Improve Student Success
- Advance Diversity, Equity and Inclusion
- Strengthen Community Engagement
- Increase Excellence in Operations

Core Themes

Learner Success

The College provides the necessary state-of-the-art tools so that anyone committed to learning may establish, make progress towards and ultimately accomplish the goals that define their individual success.

Community Pride

The College continually seeks out educational, economic and cultural opportunities to engage and partner with its surrounding populations in an effort to be a responsive, responsible neighbor, and a college that the community can proudly and confidently support.

Partner Innovation

The College works closely with businesses, government agencies and nonprofits to proactively reassess current and future trends so that it may provide relevant skills and educational training while eliminating barriers and maximizing efficiencies and service quality.

Values

- Staying abreast of educational and technological challenges, trends and innovations and transforming the college to meet the changing needs of our community. We are decisive, intentional and forward thinking.
- Cultivating an environment that celebrates and supports diverse communities, peoples, backgrounds and points of view. We are inclusive and respectful.
- Creating an active, friendly, welcoming and open environment for our staff, students and community. We are accessible, positive and responsive
- Providing innovative educational programs, methods and assistive technologies while also building strong community and business partnerships. We are collaborative, focused and purposeful.
- Being responsible stewards of the physical and financial resources entrusted to us by the residents of the district. We are accountable, transparent and honest.
- Exceeding expectations in all customer service interactions. We are reliable, dedicated and empathetic.

Planning Framework

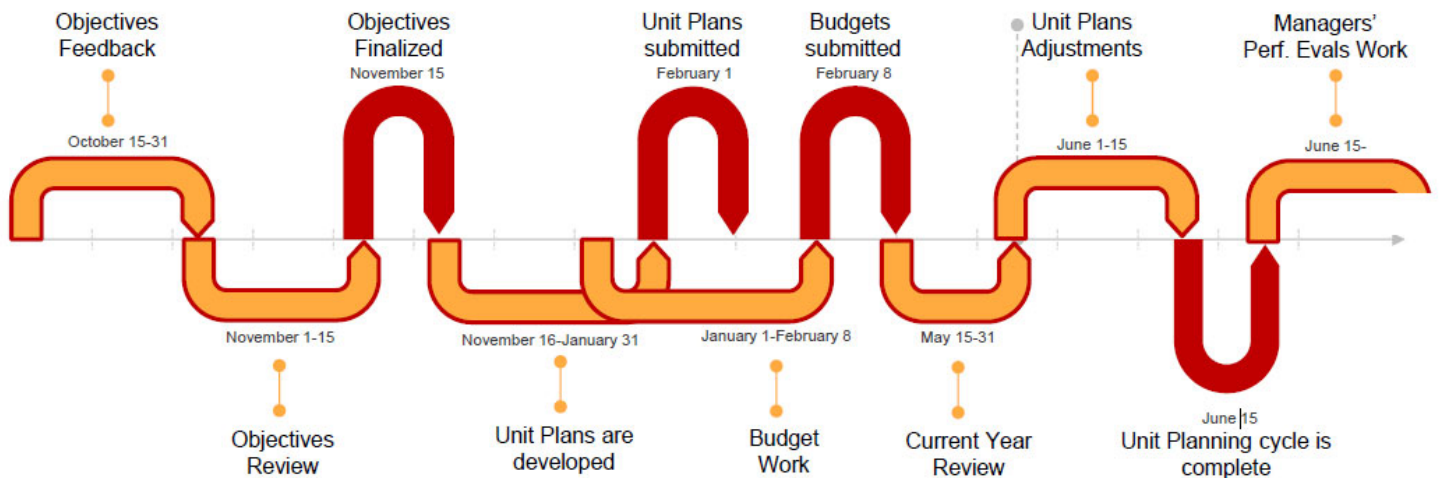
The planning framework is a tool for the alignment of college goals, common strategies, and operational tactics with the MHCC mission and vision. Mission-centered goals are developed by the President and MHCC board with input from stakeholders. Common strategies are developed by the President's Cabinet to achieve college goals and promote cross-departmental collaboration. Executive managers develop a set of specific objectives for their areas, which are each aligned with a college strategy. Unit Managers can also set overarching objectives for their Units.

At the planning unit level, employees create tactics to achieve the objectives set forth by their unit managers and by the executive managers of their areas. Planning unit members can see how their tactics flow upwards to achieve MHCC's mission-based goals. When looking at common college strategies, employees can see points of collaboration where other areas are working on related objectives.



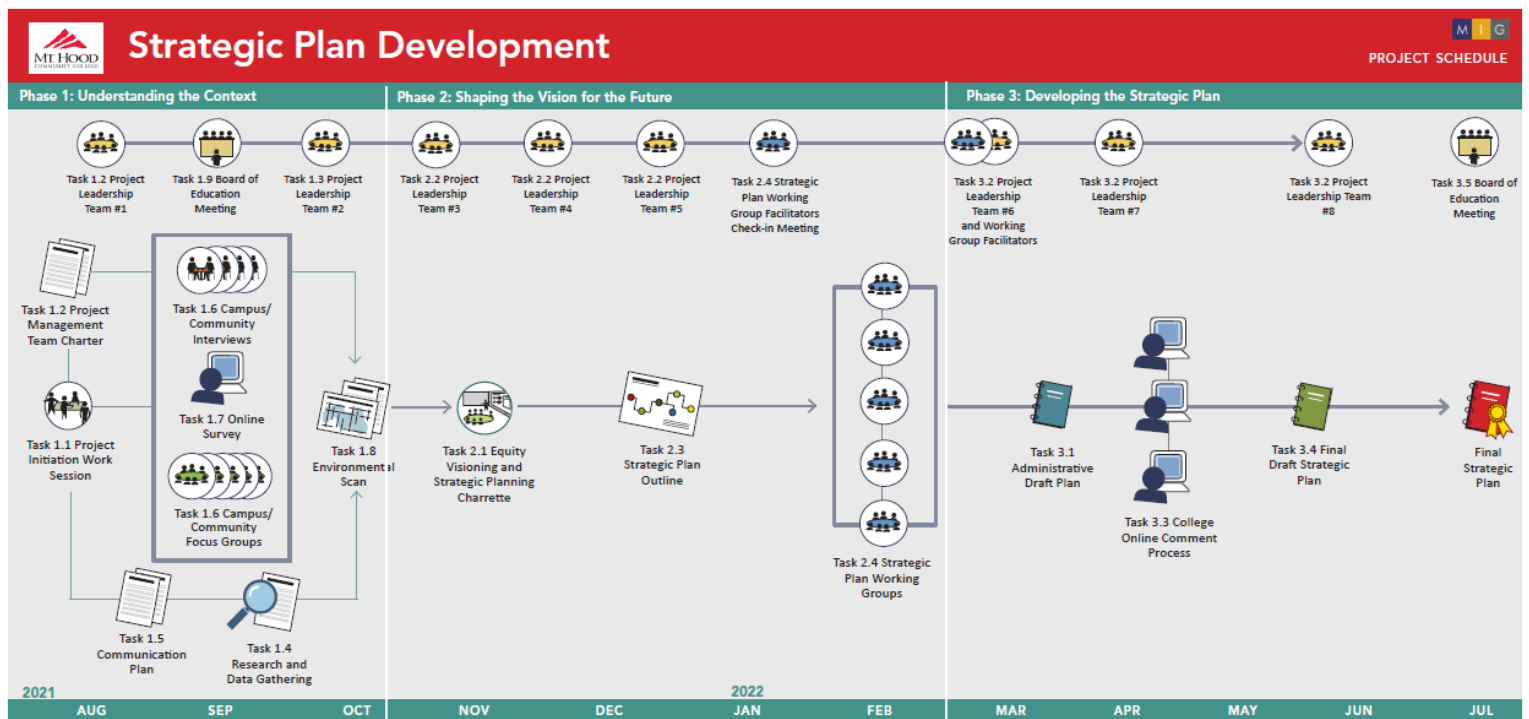
Unit Planning

	Process	Details	Responsible Party/ Time frame	Due Date
1	Objectives Feedback	Employees provide feedback on the objectives set by the Executive Managers of their areas. Suggestions to broaden, narrow, and revise objectives, identify what may be added or relevancy to their particular units are encouraged. Feedback is received in the form of a survey.	Employees of the areas. October 15-31, 2020	October 31, 2020
2				
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 are encouraged to have kick off meetings with their areas. Overall review of	Unit Managers November 15, 2020- January 31, 2021	January 31, 2021
4				
5	Budget Work	Unit Managers prepare and submit their budget requests. In January the work will overlap with Unit Planning. Budget office will provide training. MHCC provides financial outlook for the next year to inform budget planning.	Unit Managers January 1-February 8, 2021	February 8, 2021
6				
7	2020-2021 Unit Plan review	Unit Managers conduct year end review and document in the Unit Planning tool what was achieved and where more efforts are needed.	Unit Managers May 15-May 31, 2021	May 31, 2021
8				



Mt. Hood Community College is engaging in a strategic planning initiative to update and revise our current strategic plan. We have chosen an external partner, MIG, to lead this work. Our approach in partnership with MIG combines elements of equity centered strategic planning, results-based accountability, campus and community collaboration and organizational development.

The partnership will use the Equity-Centered Goals Framework developed by MHCC as a starting point. Meeting participants will discuss 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 will be 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.



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.

This project 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. Our focus will be to implement as many ADA and accessibility aspects to as many projects as possible.

The estimated costs (\$16,000,000) for this project include the following categories:

- Planning & programming
 - Design & permitting
 - Construction
 - Gen. Conditions
 - Overhead & Profit
 - Bonds & Insurance
 - Design Contingency
 - Furniture, Fixtures, Equipment and moving costs
1. Accreditation driven remodel of the Dental Hygiene Spaces to meet current guidelines - **\$5,114,802**
 - a. Proper ADA accessibility for the students and faculty
 - b. Replacement and proper spacing of dental chairs and stations to allow HIPPA privacy
 - c. The proper number of student stations to match the program needs
 - d. Proper lab space for the number of students in the program, including the accessibility
 2. Critical Roofing Replacements - **\$3,720,000**
 - a. Academic Center Warehouse Roof – replacement of the original roof
 - b. Industrial Technology Roofs – Replacement of remainder of original roofing systems
 - c. General Education Building Roof – replacement of the original roof
 - d. Visual Arts Mall Buildings Roofs – replacement of the original roof
 - e. HPE and Gymnasium Dome Roofs – replacement of the original roof
 - f. Aquatics Center Roof – replacement of the original roof
 - g. Solar Observatory Roof – replacement of the original roof
 3. Elevator Modernizations and ADA accessibility - **\$971,500**
 - a. Library 4 stop elevator – modernization of original elevator
 - b. Main Campus Freight Elevator – modernization of original elevator
 - c. Health Professions Elevator – modernization of original elevator
 - d. College Center Elevator – modernization of original elevator
 - e. Campus Passenger Elevator – modernization of original elevator
 4. Parking Lot replacements - **\$2,000,000**
 - a. Remaining original parking lots that have not been replaced or brought up to ADA standards

5. The self-Insured portion of storm damage from 2021 Storms - **\$503,000**
6. Targeted Deferred Maintenance Capital Projects - **\$3,688,698**
 - a. Building Envelope replacements for targeted buildings
 - b. IT Server Room HVAC
 - c. Campus Plumbing Systems
 - d. Concrete and walking path replacements
 - e. Gymnasium HVAC replacements
 - f. Other targeted deferred maintenance projects



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.

Fiscal Accounting and Reporting (BP 3120)

The College president and/or designees will be responsible for designing and implementing processes for internal control which will provide reasonable assurance for protecting the College's financial and physical assets, for effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations.

Annual Audit (BP 3121)

The Board of Education will cause to have prepared an annual audit of the books and accounts of the College. The audit will be reported at a regular Board meeting and be available for public review.

Purchasing (BP 3180)

All purchase orders will be signed by the deputy clerk of the Board of Education or designee unless specifically required to be signed by the Chair of the Board and the clerk of the Board.

Under the provisions of ORS 279A.060, the Mt. Hood Community College (MHCC) District Board of Education designated as the Local Public Contract Review Board for the College.

The College will establish procedures for and conduct purchasing operations in accordance with The Mt. Hood Community College Rules of Procurement (MHCCRP), Oregon Revised Statutes (ORS), and Oregon Administrative Rules (OAR), as amended from time to time.

The College shall purchase goods and services on the basis of price, quality and service. When the price, quality and service are equal, suppliers located in-state or in-district will be given preference. All purchases made with College funds must be reasonable and necessary to accomplish College business and comply with all applicable laws and regulations.

Exceptions to the policy will only be granted in emergency cases and must be approved by the MHCC President. Any exemption request will include the written findings required by law for any exemption from competitive bidding.

College employees who play any role in procuring public contracts may not receive a direct, beneficial or financial interest from said contract(s) while serving as a public official, or for two years after they are no longer employed by MHCC. This stipulation also applies to the immediate family members of MHCC employees. Bids must be obtained by the Purchasing Department. All purchases will be awarded to qualified responsible vendors offering the lowest bid which meet all requirements of the goods or services.

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 3200. The investment policy is reviewed periodically to maintain currency with statutory developments and College objectives.

Investment Objectives

listed in the following priority order:

- Preservation of capital and the protection of investment principal;
- Maintenance of liquidity that sufficiently enables MHCC to meet all operating requirements that might be reasonably anticipated;
- Diversification to avoid incurring unreasonable and avoidable risks regarding specific security types, industries or individual financial institutions; and
- Management to maintain a reasonable rate of return throughout budgetary and economic cycles given the constraints and spirit of this policy.

Borrowing Funds (BP 3260)

The Board expects that debt will only be issued after careful consideration and in accordance with industry best practices.

The Board may authorize borrowing funds for the purpose of meeting current expenses and other legal expenditures when provision has been made for such expenditures in the adopted budget, or through a supplemental budget process. Specific approval must be received from the Board before the issuance of debt. Debt service repayment should be structured so that the repayment period should not exceed the estimated service lives of the underlying assets.

The College president and/or designee will be responsible for administering College debt.

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 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. 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 assets lives are not capitalized. With the exception of art collections, which have an inexhaustible life, capital assets are depreciated using the straight-line method over the following useful lives:

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

Basis of Accounting

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

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

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

Revenues are recognized when they are susceptible to accrual. To be susceptible to accrual, the revenue must be both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District deems revenues received within 60 days of the end of the fiscal year to be available and subject to accrual. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recorded only when expected to be liquidated with available expendable financial resources. State support is recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Other receipts, including property taxes, become measurable and available when cash is received by the District and recognized as revenue at that time.

Reserves Fund Balance (BP 3030)

The Board understands that in order to avoid financial instability, continuing requirements cannot increase faster than continuing revenues. It is the policy of the Board to establish unappropriated reserves and an emergency contingency account in the General Fund, each fiscal year during the budget process. These combined amounts are the ending fund balance, and the minimum combined amount shall equal 5%, with a target range of 6%-10%.

1. Unappropriated Reserves:

Except for the specific conditions cited in ORS 294.455, no action may be taken through resolution or supplemental budget to spend these monies. The account will be funded at a minimum level of 2% of total General Fund expenditures, with a target of 3% to 5% on average.

2. Contingency Funds:

Contingency will be funded at 3% to 5% of General Fund expenditures. To ensure contingency funds are only

spent as absolutely necessary, the following are guidelines to be used by the Board, when considering requests for transferring monies out of the General Fund contingency account:

- The contingency account may be used for “one-time-only” allocations, and
- Limit contingency funding to the following:
- Emergency situations which, if left unattended, will jeopardize the health and safety of the College community; or
- Unanticipated expenditures necessary to keep a public commitment or fulfill a legislative or contractual mandate, or which have been demonstrated to result in significant administrative or programmatic efficiencies, that cannot be covered by existing appropriations.

When the Ending Fund Balance falls to less than 5%, the college shall adopt a plan to replenish the Ending Fund Balance to 5% within two years. If the total Ending Fund Balance (including restricted) falls to levels that require short-term borrowing, the levels set by this policy shall be automatically reviewed and adjusted as necessary.

Budget Summary



MT. HOOD

COMMUNITY COLLEGE

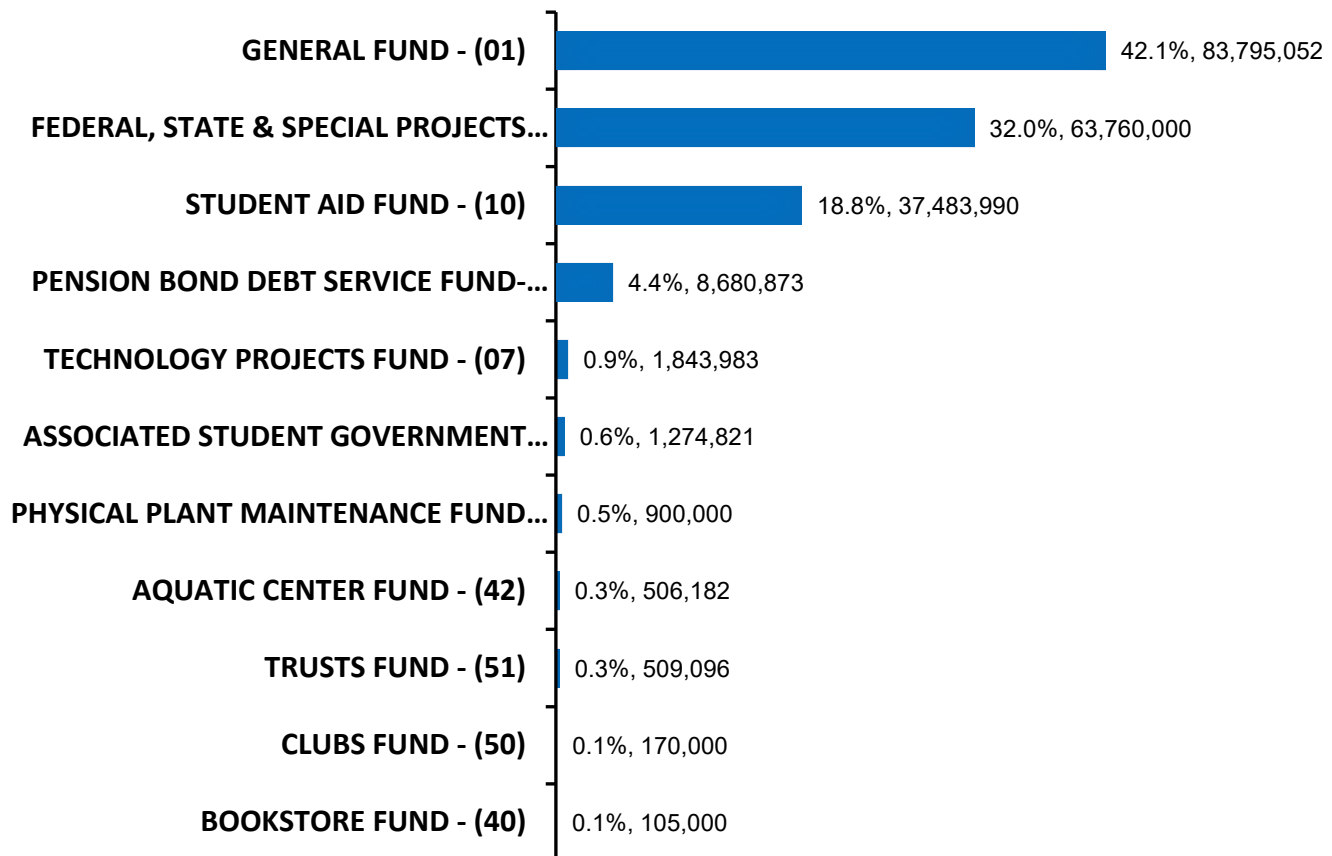
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Budget by Fund

Actual		Fund Title	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	FY22 - FY21 \$ %	
\$ 77,080,749	\$ 78,988,368	General Fund - (01)	\$ 80,029,086	\$ 83,778,165	\$ 83,795,052	\$ 3,765,966	4.7%
5,735,028	6,958,065	Pension Bond Debt Service Fund - (03)	5,538,690	8,680,873	8,680,873	3,142,183	56.7%
667,470	1,309,912	Physical Plant Maintenance Fund - (06)	1,508,033	900,000	900,000	(608,033)	-40.3%
1,649,466	1,890,130	Technology Projects Fund - (07)	2,152,187	1,843,983	1,843,983	(308,204)	-14.3%
18,466,885	19,958,559	Student Aid Fund - (10)	36,333,990	37,483,990	37,483,990	1,150,000	3.2%
35,148,072	34,706,559	Federal, State & Special Projects Fund - (16)	41,760,000	63,760,000	63,760,000	22,000,000	52.7%
2,064,814	1,318,572	Bookstore Fund - (40)	1,670,230	105,000	105,000	(1,565,230)	-93.7%
1,023,026	918,918	Aquatic Center Fund - (42)	995,514	506,182	506,182	(489,332)	-49.2%
79,757	57,301	Clubs Fund - (50)	170,000	170,000	170,000	-	0.0%
826,866	872,107	Trusts Fund - (51)	509,096	509,096	509,096	-	0.0%
1,173,884	1,103,336	Associated Student Government Fund - (52)	1,221,756	1,274,821	1,274,821	53,065	4.3%
\$ 143,916,017	\$ 148,081,827	Total All Funds	\$ 171,888,582	\$ 199,012,110	\$ 199,028,997	\$ 27,140,415	15.8%

Budget by Fund

\$199,028,997

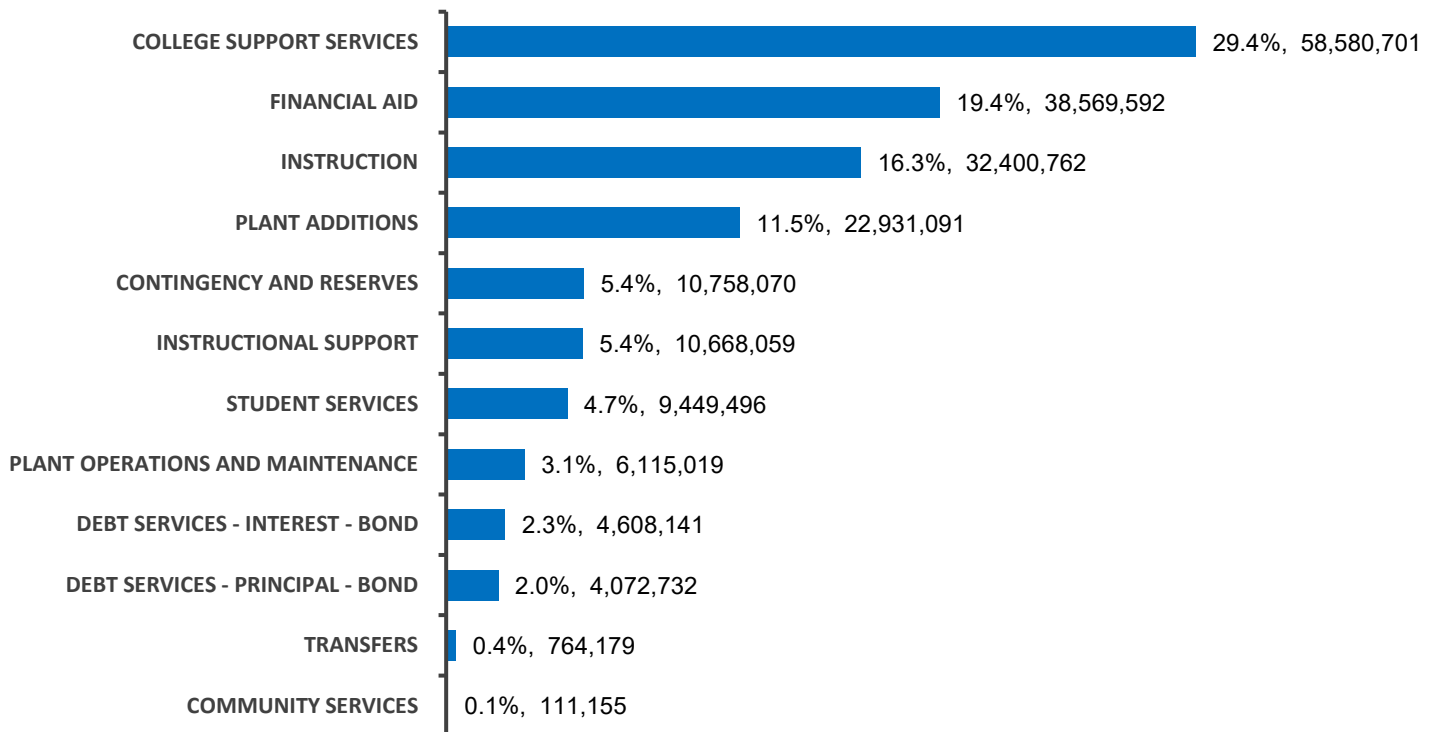


Budget by Function

Actual		Function	Budget			Difference	
2018-19	2019-20		Amended	Approved	Adopted	FY22 - FY21	
			2020-21	2021-22	2021-22	\$	%
\$ 31,537,710	\$ 31,835,352	Instruction	\$ 33,211,829	\$ 32,400,762	\$ 32,400,762	\$ (811,067)	-2.4%
9,147,093	9,433,971	Instructional Support	10,160,417	10,668,059	10,668,059	507,642	5.0%
10,022,519	9,386,576	Student Services	10,794,961	9,335,988	9,449,496	(1,345,465)	-12.5%
99,131	116,924	Community Services	108,045	111,155	111,155	3,110	2.9%
42,522,847	43,737,430	College Support Services	52,135,197	58,580,701	58,580,701	6,445,504	12.4%
5,344,302	5,133,936	Plant Operations and Maintenance	6,034,177	6,115,019	6,115,019	80,842	1.3%
1,223,590	581,730	Plant Additions	7,217,196	22,931,091	22,931,091	15,713,895	217.7%
19,358,906	20,755,143	Financial Aid	37,419,592	38,569,592	38,569,592	1,150,000	3.1%
704,699	1,129,958	Transfers	547,292	764,179	764,179	216,887	39.6%
18,926,529	20,692,117	Contingency and Reserves	8,721,186	10,854,691	10,758,070	2,036,884	23.4%
1,351,360	1,347,649	Debt Services - Principal - Bond	1,337,196	4,072,732	4,072,732	2,735,536	204.6%
3,677,331	3,931,041	Debt Services - Interest - Bond	4,201,494	4,608,141	4,608,141	406,647	9.7%
\$ 143,916,017	\$ 148,081,827	Total	\$ 171,888,582	\$ 199,012,110	\$ 199,028,997	\$27,140,415	15.8%

Budget by Function

\$199,028,997

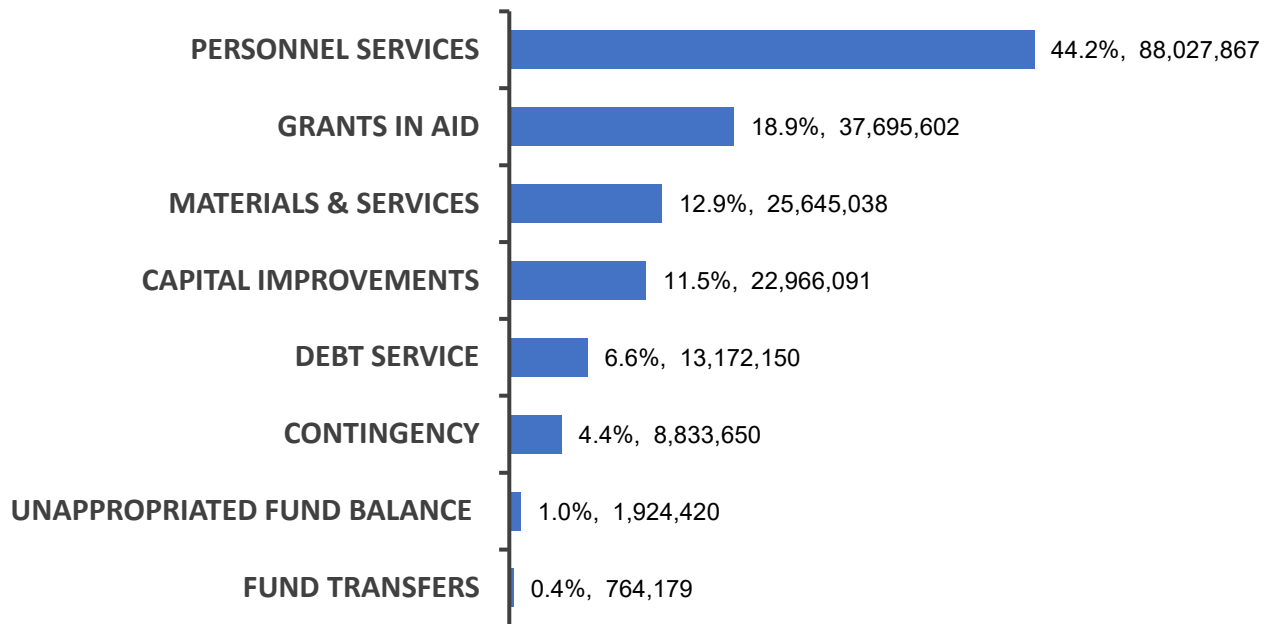


Budget by Object

Actual		Object	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	FY22 - FY21	
						\$	%
\$ 75,065,981	\$ 78,406,893	Personnel Services	\$ 84,055,136	\$ 88,024,849	\$ 88,027,867	\$ 3,969,713	4.7%
21,706,668	19,359,773	Materials & Services	26,779,255	25,534,548	25,645,038	(1,244,707)	-4.6%
18,951,034	20,360,841	Grants In Aid	36,620,602	37,695,602	37,695,602	1,075,000	2.9%
7,337,516	7,550,515	Debt Service	7,947,915	13,172,150	13,172,150	5,224,235	65.7%
1,223,590	581,730	Capital Improvements	7,217,196	22,966,091	22,966,091	15,748,895	218.2%
704,699	1,129,958	Fund Transfers	547,292	764,179	764,179	216,887	39.6%
-	-	Contingency	6,955,210	8,930,271	8,833,650	1,975,061	28.4%
18,926,529	20,692,117	Unappropriated Fund Balance	1,765,976	1,924,420	1,924,420	158,444	9.0%
\$ 143,916,017	\$ 148,081,827	Total	\$ 171,888,582	\$ 199,012,110	\$ 199,028,997	\$27,123,528	15.8%

Budget by Object

\$199,028,997



Full-Time Equivalent (FTE) Positions

Actual			Budget			Difference	
2018-19	2019-20		Revised 2020-21	Approved 2021-22	Adopted 2021-22	FY21 - FY22	
		General Fund (01)				FTE	%
337.65	316.46	Instruction	315.08	304.57	304.57	(10.51)	-3.3%
98.03	90.77	Instructional Support	96.39	101.27	101.27	4.88	5.1%
73.81	72.22	Student Services	71.51	69.44	69.44	(2.07)	-2.9%
1.00	1.00	Community Services	1.00	1.00	1.00	-	0.0%
83.86	79.06	College Support Services	78.06	80.68	80.68	2.62	3.4%
39.30	36.81	Facilities Management	39.20	39.47	39.47	0.27	0.7%
633.65	596.32		601.24	596.43	596.43	(4.81)	-0.8%
		Student Aid Fund (10)					
14.66	13.11	Financial Aid	24.14	39.86	39.86	15.72	65.1%
14.66	13.11		24.14	39.86	39.86	15.72	65.1%
		Federal, State, & Special Projects Fund (16)					
10.00	35.00	Instruction	9.00	10.00	10.00	1.00	11.1%
10.00	20.00	Student Services	10.00	12.00	12.00	2.00	0.0%
259.00	245.00	Community Services	320.00	359.90	359.90	39.90	0.0%
5.00	8.00	College Support Services	5.00	5.00	5.00	-	0.0%
284.00	308.00		344.00	386.90	386.90	42.90	12.5%
		Bookstore Fund (40)					
9.21	9.13	Student Services	8.13	0.17	0.17	(7.96)	-97.9%
9.21	9.13		8.13	0.17	0.17	(7.96)	-97.9%
		Aquatic Center Fund (42)					
23.01	4.15	Student Services	24.73	11.14	11.14	(13.59)	-55.0%
23.01	4.15		24.73	11.14	11.14	(13.59)	-55.0%
		Trusts Funds (51)					
1.71	3.23	Student Services	1.51	2.68	2.68	1.17	77.5%
1.71	3.23		1.51	2.68	2.68	1.17	77.5%
		Associated Student Government Fund (52)					
7.56	7.34	Student Services	6.39	6.22	6.22	(0.17)	-2.7%
7.56	7.34		6.39	6.22	6.22	(0.17)	-2.7%
973.80	941.28		1,010.14	1,043.41	1,043.41	33.26	3.3%

Personnel Services

	Actual			Budget			Increase (decrease)	
	2017-18	2018-19	2019-20	Adopted 2020-21	Approved 2021-22	Adopted 2021-22	FY22 - FY21	
							\$	%
Wages and Salaries								
General Fund - 01	\$ 35,725,066	\$ 37,507,721	\$ 37,122,447	\$ 38,955,444	\$ 39,390,548	\$ 39,393,028	\$ 437,584	1.1%
All Funds combined	\$ 47,816,487	\$ 50,424,420	\$ 50,235,882	\$ 54,762,050	\$ 57,070,182	\$ 57,072,662	\$ 2,304,132	4.2%
PERS								
General Fund - 01	2,863,415	3,110,883	4,411,637	5,032,889	5,848,006	5,848,006	815,117	16.2%
All Funds combined	3,670,076	4,032,491	5,714,953	6,618,283	7,536,383	7,536,383	918,100	13.9%
PERS Bond								
General Fund - 01	3,053,175	4,079,815	4,688,421	4,380,305	4,201,905	4,201,905	(178,400)	-4.1%
All Funds combined	3,991,433	5,394,935	6,230,416	6,200,351	6,158,057	6,158,057	(42,294)	-0.7%
Health Insurance (Including Dental and Vision)								
General Fund - 01	6,939,549	6,498,222	7,003,983	6,129,695	6,405,607	6,405,607	274,912	4.5%
All Funds combined	9,933,943	9,219,116	10,190,788	9,897,082	10,525,820	10,525,820	627,739	6.3%
Statutory benefits								
General Fund - 01	3,438,492	4,430,946	4,417,256	4,572,246	4,647,200	4,647,738	74,954	1.6%
All Funds combined	4,914,175	5,995,015	6,034,855	6,530,145	6,734,407	6,734,945	204,262	3.1%
Total Personnel Services								
General Fund - 01	\$ 52,019,697	\$ 55,627,587	\$ 57,643,744	\$ 59,070,579	\$ 60,493,266	\$ 60,496,284	\$ 1,417,687	2.4%
All Funds combined	\$ 70,326,114	\$ 75,065,977	\$ 78,406,894	\$ 84,007,910	\$ 88,024,849	\$ 88,027,867	\$ 4,011,939	4.8%

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

General Fund Budget Summary

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 includes not only projected current year revenues, but also unrestricted General Fund beginning Balance, as those funds can also be used to satisfy current year obligations. The college General Fund budget has been developed in accordance with a fiscal strategy which considers future state support, projected enrollment, and required college expenditures. This fiscal strategy ensures flexibility on the part of 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	\$ 38,461,105	\$ 2,736,111	\$ 310,000	\$ -	\$ -	\$ 41,507,216	49.5%
Administrative Services	12,379,216	4,956,788	-	-	-	17,336,004	20.7%
Student Development	6,855,183	438,049	-	-	-	7,293,232	8.7%
President's Office	1,679,412	417,616	-	-	-	2,097,028	2.5%
Development & Dist. Comm.	1,049,196	440,760	-	-	-	1,489,956	1.8%
Institutional Items (1)	72,172	3,764,939	50,000	687,292	9,497,213	14,071,616	16.8%
	<u>\$ 60,496,284</u>	<u>\$ 12,754,263</u>	<u>\$ 360,000</u>	<u>\$ 687,292</u>	<u>\$ 9,497,213</u>	<u>\$ 83,795,052</u>	<u>100%</u>

(1) Institutional items include: Debt service, Grants in Aid, Contingency, Fund Balance, etc.

Resources

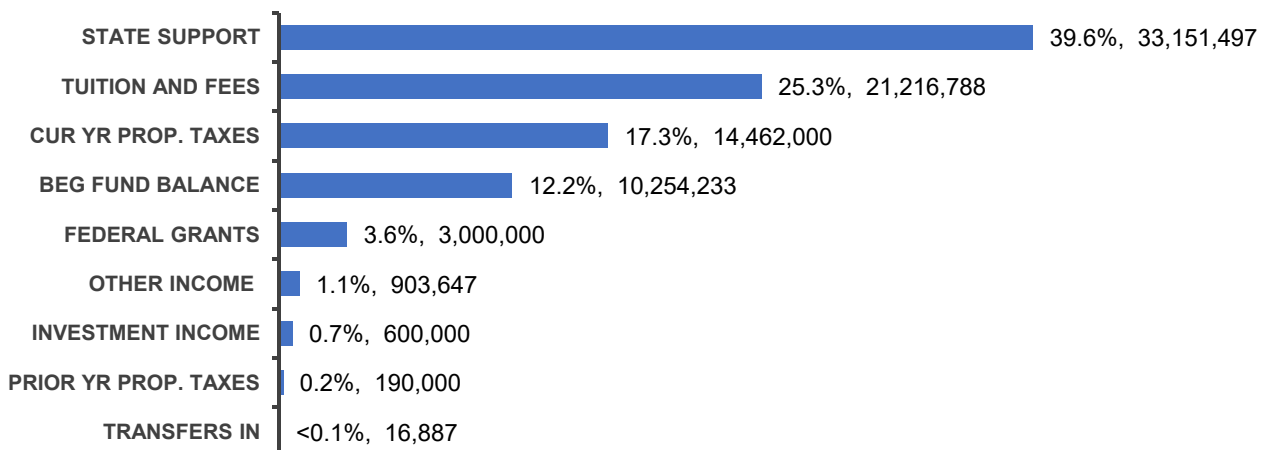
General Fund resources constitute those funds available as a resource, to satisfy the College's obligations within the General Fund for 2021-22. This includes not only projected current year revenues, but also unrestricted General Fund beginning balance, as those funds can also be used to satisfy current year obligations.

Resources for 2021-22 include the following assumptions:

- No increase in tuition rates
- Flat enrollment increase over 2020-21 enrollment projections
- 3% increase in property tax revenue
- 3% increase in state support over the 2020-21 Adopted Budget

General Fund Resources by Object \$83,795,052

Actual		Resources:	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	FY21 - FY22 \$	%
\$ 28,229,154	\$ 32,437,777	State Support	\$ 32,785,468	\$ 33,151,497	\$ 33,151,497	\$ 366,029	1.1%
12,876,212	13,167,629	Cur Yr Prop. Taxes	14,020,897	14,462,000	14,462,000	441,103	3.1%
473,441	157,658	Prior Yr Prop. Taxes	298,856	190,000	190,000	(108,856)	-36.4%
23,803,359	22,198,921	Tuition and Fees	23,973,824	21,216,788	21,216,788	(2,757,036)	-11.5%
-	694,547	Federal Grants	-	3,000,000	3,000,000	3,000,000	0.0%
527,697	570,521	Investment Income	375,000	600,000	600,000	225,000	60.0%
-	-	Transfers In	-	-	16,887	16,887	0.0%
567,554	733,683	Other Income	1,059,588	903,647	903,647	(155,941)	-14.7%
66,477,417	69,960,736	Total Resources	72,513,633	73,523,932	73,540,819	1,010,299	1.4%
10,603,331	9,027,630	Beginning Fund Balance	7,515,453	10,254,233	10,254,233	2,738,780	36.4%
\$ 77,080,748	\$ 78,988,366	Total Resources and Beginning Fund Balance	\$ 80,029,086	\$ 83,778,165	\$ 83,795,052	\$ 3,765,966	4.7%



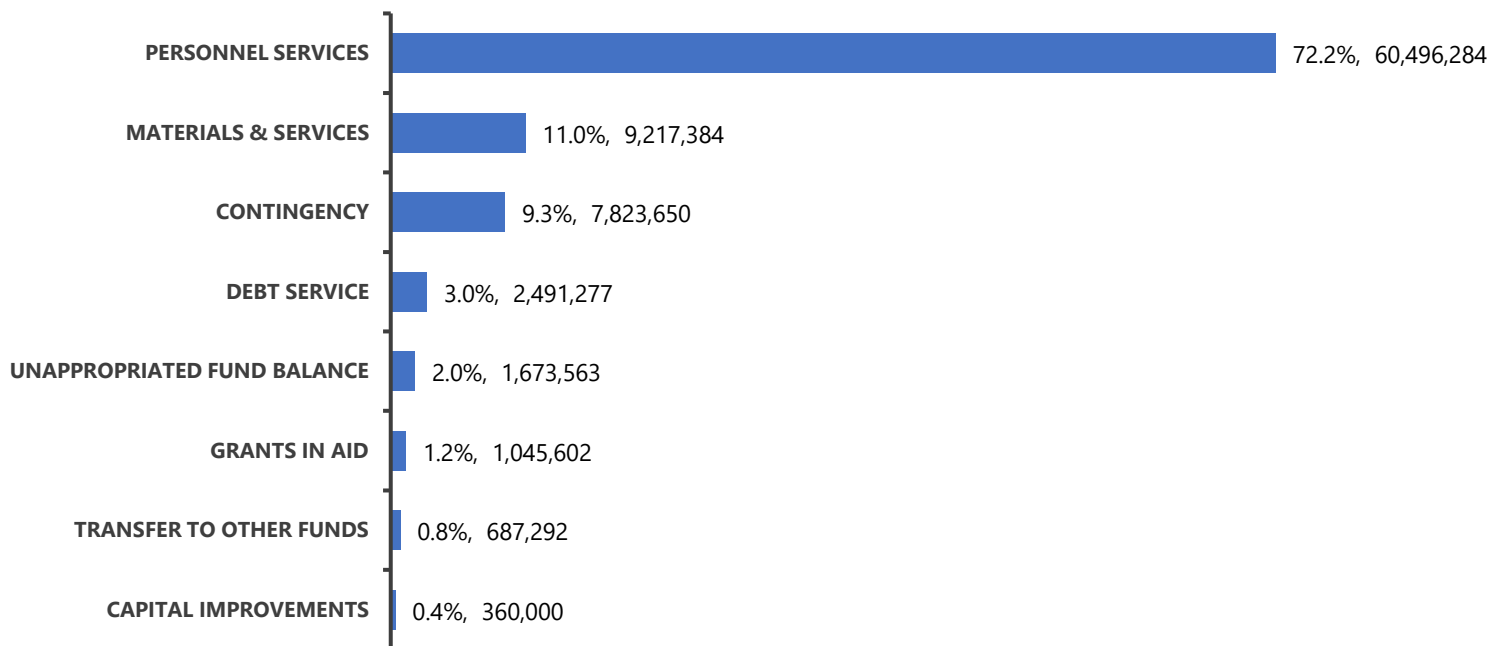
Requirements by Object

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 includes capital improvements to buildings and related expenditures and equipment. Transfers to Other Funds includes contributions for other programs outside the General Fund, such as Aquatics Center and Facilities capital projects.

General Fund Requirements by Object

\$83,795,052

Actual		Requirements:	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	FY22 - FY21 \$	%
\$ 55,627,586	\$57,643,744	Personnel Services	\$ 59,113,579	\$ 60,493,266	\$ 60,496,284	\$ 1,382,705	2.3%
8,317,455	7,257,771	Materials & Services	9,334,123	9,106,894	9,217,384	(116,739)	-1.3%
2,308,825	2,271,825	Debt Service	2,409,225	2,491,277	2,491,277	82,052	3.4%
192,274	309,295	Capital Improvements	290,000	360,000	360,000	70,000	24.1%
675,000	1,100,000	Transfer to Other Funds	487,292	687,292	687,292	200,000	41.0%
931,979	847,756	Grants in Aid	1,045,602	1,045,602	1,045,602	-	0.0%
68,053,119	69,430,391	Total Requirements	72,679,821	74,184,331	74,297,839	1,618,018	69.7%
-	-	Contingency	5,895,458	7,920,271	7,823,650	1,928,192	32.7%
9,027,630	9,557,977	Unappropriated Fund Balance	1,453,807	1,673,563	1,673,563	219,756	15.1%
\$ 77,080,749	\$78,988,368	Total Requirments and Ending Fund Balance	\$ 80,029,086	\$ 83,778,165	\$ 83,795,052	\$ 3,765,966	4.7%



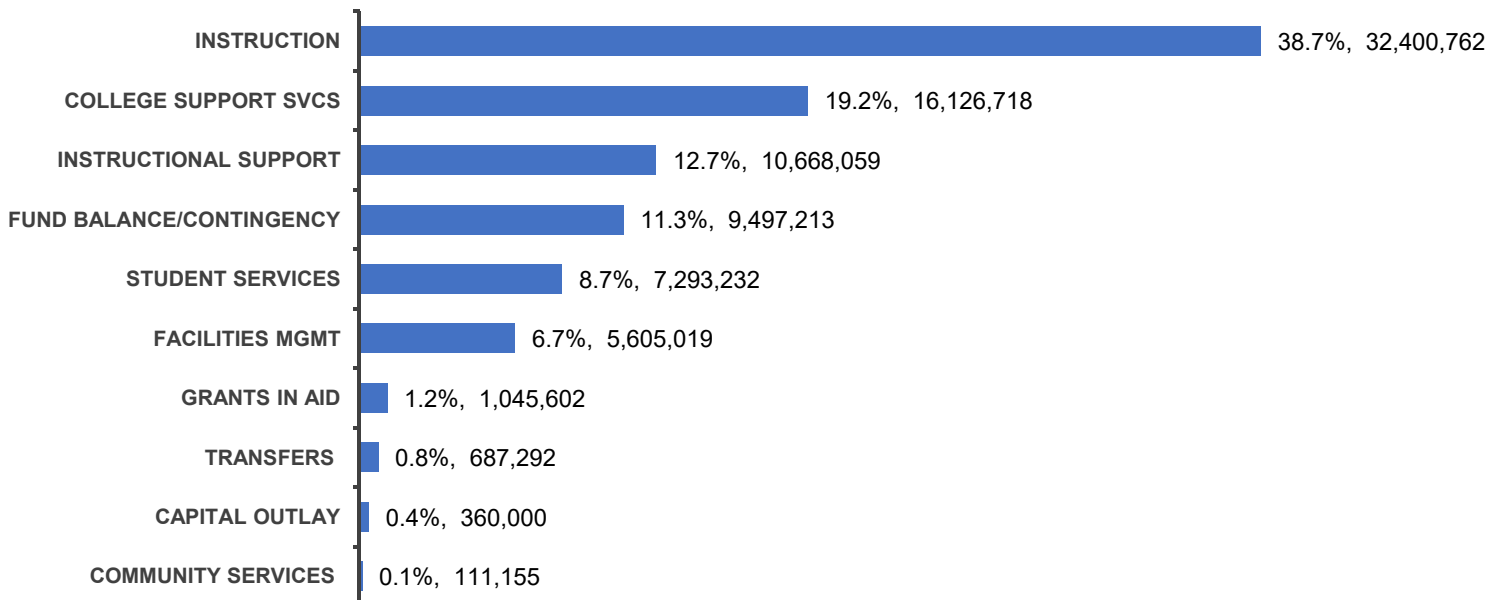
Requirements by Function

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

General Fund Requirements by Function

\$83,795,052

Actual		Requirements:	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	FY21 - FY22 \$	%
\$ 31,537,710	\$ 31,835,352	Instruction	\$ 33,211,829	\$ 32,400,762	\$ 32,400,762	\$ (811,067)	-2.4%
9,147,093	9,433,971	Instructional Support	10,160,417	10,668,059	10,668,059	507,642	5.0%
6,257,571	6,565,121	Student Services	6,796,399	7,179,724	7,293,232	496,833	7.3%
99,131	116,924	Community Services	108,045	111,155	111,155	3,110	2.9%
14,124,816	14,490,466	College Support Svcs	15,164,010	16,126,718	16,126,718	962,708	6.3%
5,087,545	4,731,506	Facilities Mgmt	5,416,227	5,605,019	5,605,019	188,792	3.5%
192,274	309,295	Capital Outlay	290,000	360,000	360,000	70,000	24.1%
931,979	847,756	Grants in Aid	1,045,602	1,045,602	1,045,602	-	0.0%
675,000	1,100,000	Transfers	487,292	687,292	687,292	200,000	41.0%
68,053,119	69,430,391	Total Requirements	72,679,821	74,184,331	74,297,839	1,504,510	2.1%
9,027,630	9,557,977	Fund Balance/Contingency	7,349,265	9,593,834	9,497,213	2,147,948	29.2%
\$ 77,080,749	\$ 78,988,368	Total Requirements and Ending Fund Balance	\$ 80,029,086	\$ 83,778,165	\$ 83,795,052	\$ 3,765,966	4.7%



General Fund Service Areas

President and Governing Board

Development and District Communications

Instruction & Instructional Support

Student Development

Administrative Services & Institutional Items



MT. HOOD

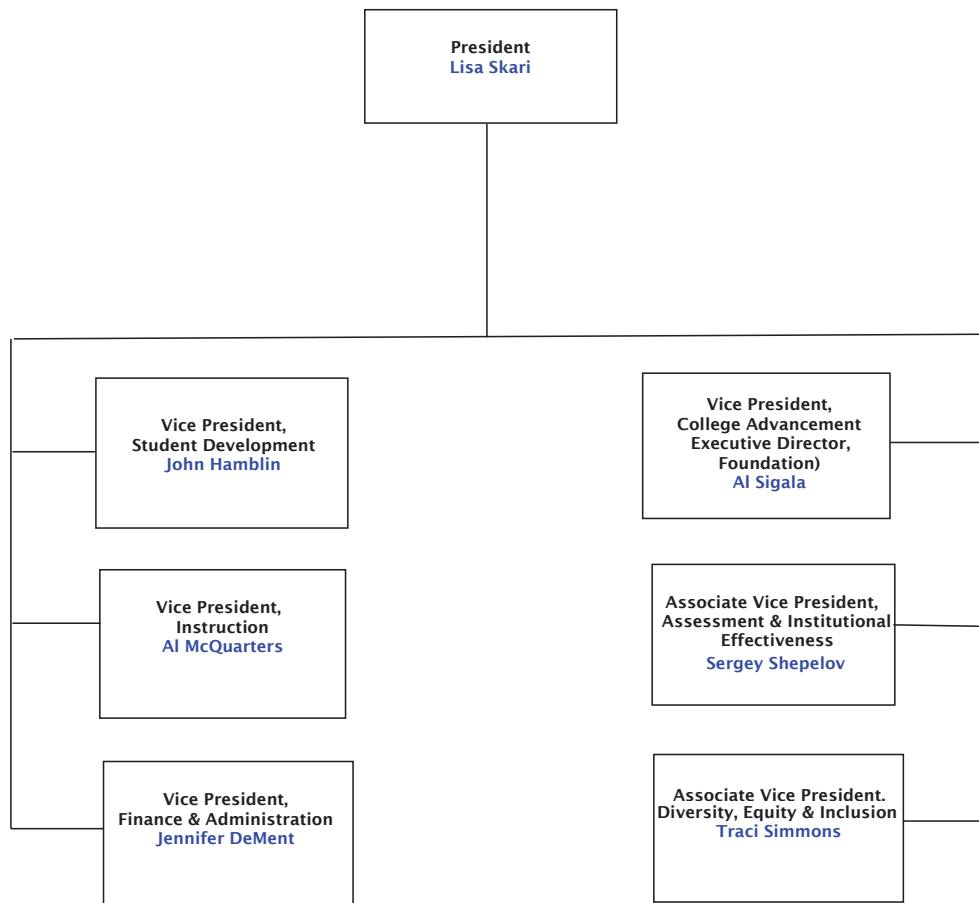
COMMUNITY COLLEGE

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President and Governing Board



President Office Organizational
Structure



As of 6/21/21

President & Governing Board

The Mt. Hood Community College District Board of Education consists of seven citizens of the College's District, each of whom is elected for a four-year term. Board members serve without pay. In July of 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 core themes of learner success, community pride and partner innovation, ensuring that our values are reflected in all that we do.

GOALS:

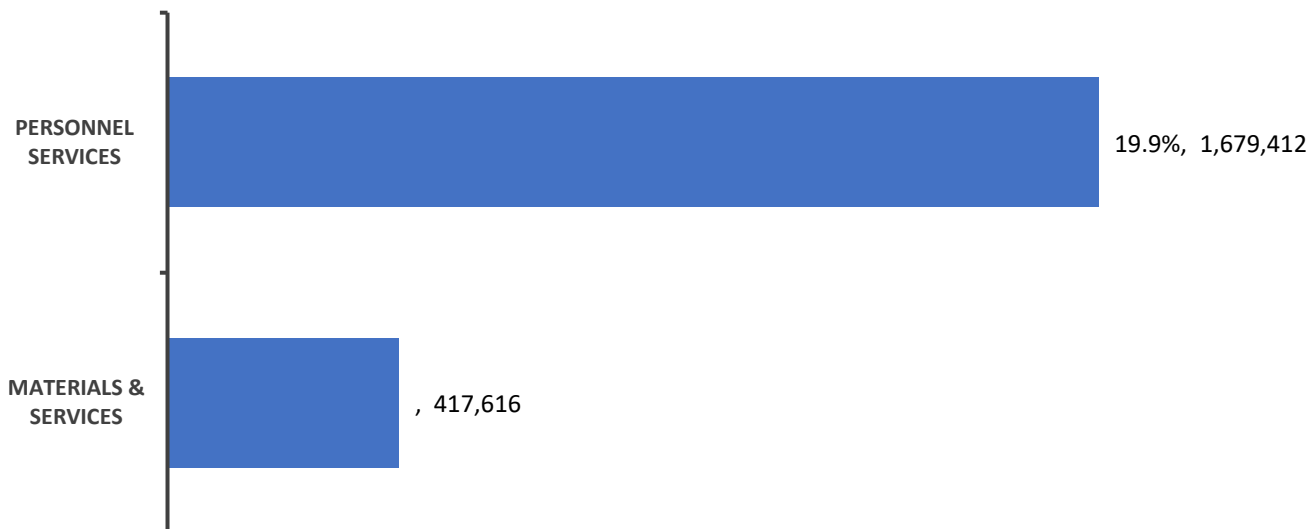
- *Improve student success*
- *Advance diversity, equity and inclusion*
- *Strengthen community engagement*
- *Increase excellence in operations*

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
Administrative Services	12,379,216	4,956,788	-	-	-	17,336,004	20.7%
Student Development	6,855,183	438,049	-	-	-	7,293,232	8.7%
President's Office	1,679,412	417,616	-	-	-	2,097,028	2.5%
Development & Dist. Comm.	1,049,196	440,760	-	-	-	1,489,956	1.8%
Institutional Items (1)	72,172	3,764,939	50,000	687,292	9,497,213	14,071,616	16.8%
	<u>60,496,284</u>	<u>12,754,263</u>	<u>360,000</u>	<u>687,292</u>	<u>9,497,213</u>	<u>83,795,052</u>	<u>100%</u>

President & Governing Board
\$2,097,028

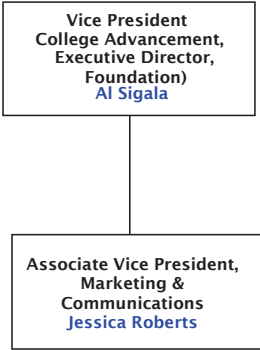
<u>Actual</u>		<u>Function</u>	<u>Amended 2020-21</u>	<u>Budget Approved 2021-22</u>	<u>Adopted 2021-22</u>	<u>Difference</u>	
<u>2018-19</u>	<u>2019-20</u>					<u>\$</u>	<u>%</u>
887,902	937,012	Research & Planning	986,171	1,047,742	1,047,742	61,571	6.2%
255,967	288,201	Governing Board	311,177	330,708	330,708	19,531	6.3%
576,896	425,747	President's Office	487,900	504,543	504,543	16,643	3.4%
200,215	77,221	Access & Diversity	207,086	214,035	214,035	6,949	3.4%
1,920,980	1,728,180		1,992,334	2,097,028	2,097,028	104,694	5.3%



Development & District Communications



Development and District Communications
Organizational Structure



As of 06/21/21

Development & District Communications

The MHCC District Communications office serves as the communications conduit between the college and its constituencies, both internal and external, 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 District Communications office, with a focus on timeliness, accuracy and creativity, stays at the forefront of communications techniques, trends and platforms so that it may proactively share the story of the college by engaging any audience, anywhere at any time. Development will provide increased funding to the college for scholarships, classroom equipment and general operation needs.

GOALS:

Improve Student Success:

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

Strengthen community engagement:

- Increase donations through planned giving initiatives and increased alumni involvement.
- Increase revenue through rental of the facility.

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
Administrative Services	12,379,216	4,956,788	-	-	-	17,336,004	20.7%
Student Development	6,855,183	438,049	-	-	-	7,293,232	8.7%
President's Office	1,679,412	417,616	-	-	-	2,097,028	2.5%
Development & Dist. Comm.	1,049,196	440,760	-	-	-	1,489,956	1.8%
Institutional Items (1)	72,172	3,764,939	50,000	687,292	9,497,213	14,071,616	16.8%
	60,496,284	12,754,263	360,000	687,292	9,497,213	83,795,052	100%

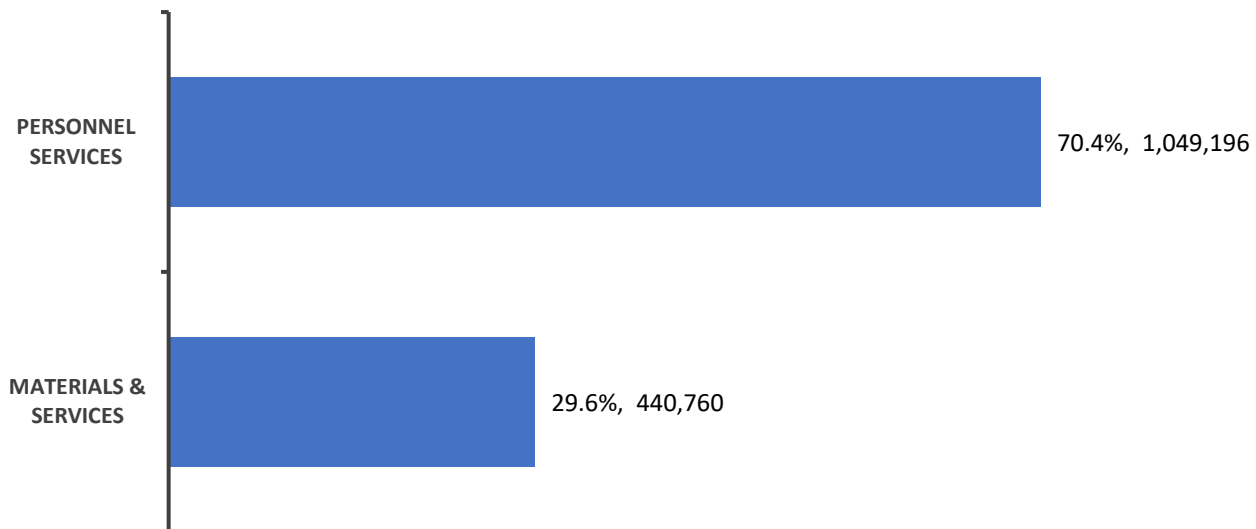
Development & District Communications

\$1,489,956

Actual		Function	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
99,132	116,924	Community Service	108,045	111,155	111,155	3,110	2.9%
345,558	360,485	Resource Development	322,608	334,795	334,795	12,187	3.8%
182,311	98,014	Graphic Services	-	-	-	-	0.0%
682,662	652,561	District Communication	875,901	1,044,006	1,044,006	168,105	19.2%
1,309,662	1,227,983		1,306,554	1,489,956	1,489,956	183,402	14.0%

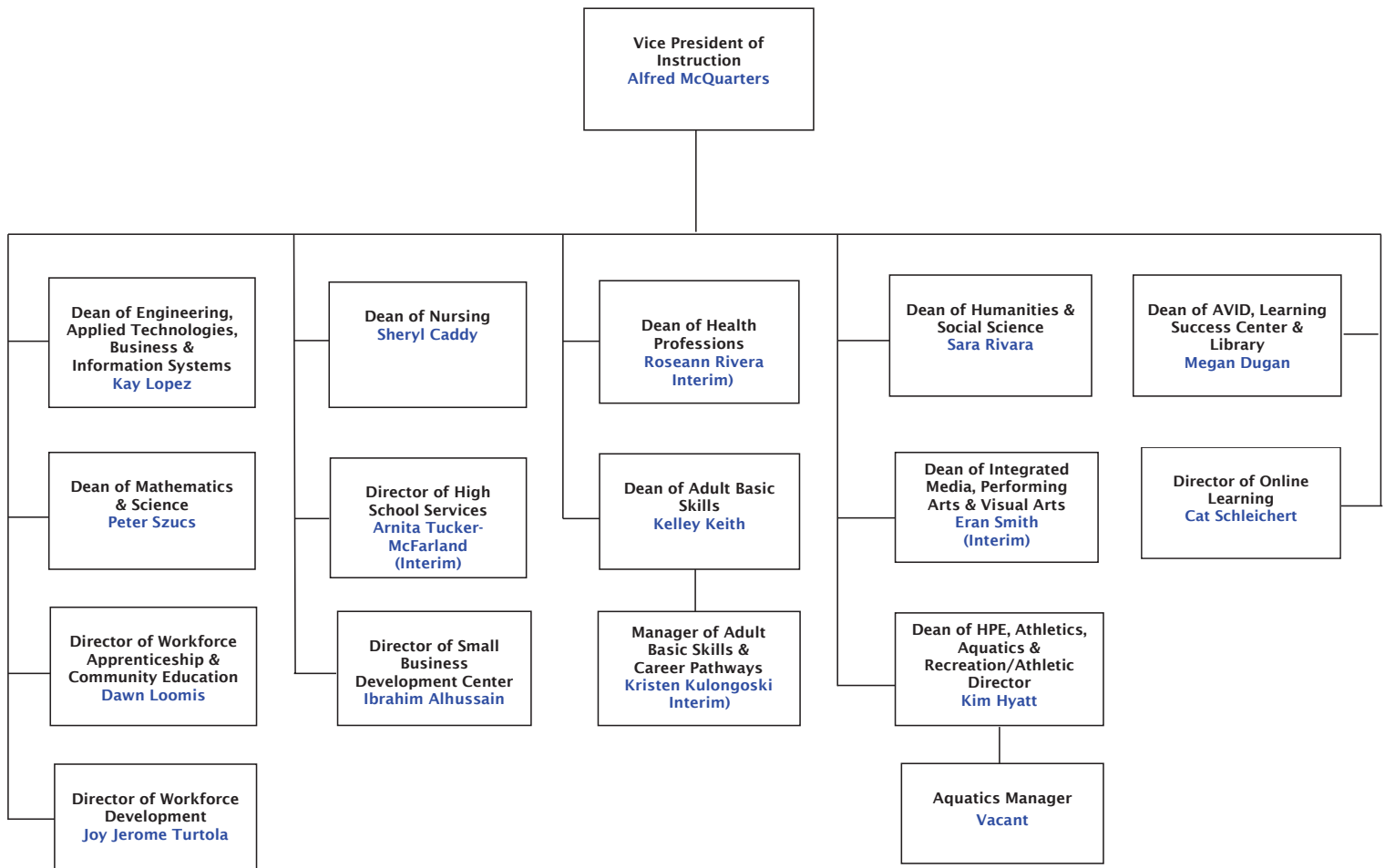
Development & District Communications

\$1,489,956



Instruction & Instructional Support

Vice President of Instruction



As of 10/28/2020

Instruction & Instructional Support

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

VISION:

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

GOALS:

Improve student success

- Increase Fall to Fall student retention.
- Strengthen relationships with our school districts which align curriculum, improves the time to a degree or certificate, provide access to accelerated college credit, increases engagement, and/or creates a seamless transition to MHCC.

Strengthen community engagement

- Create new industry, university, educational organization, business and community partnerships which enhances our curriculum outcomes, increases enrollment, and/or strengthens our ability projected workforce or business needs.

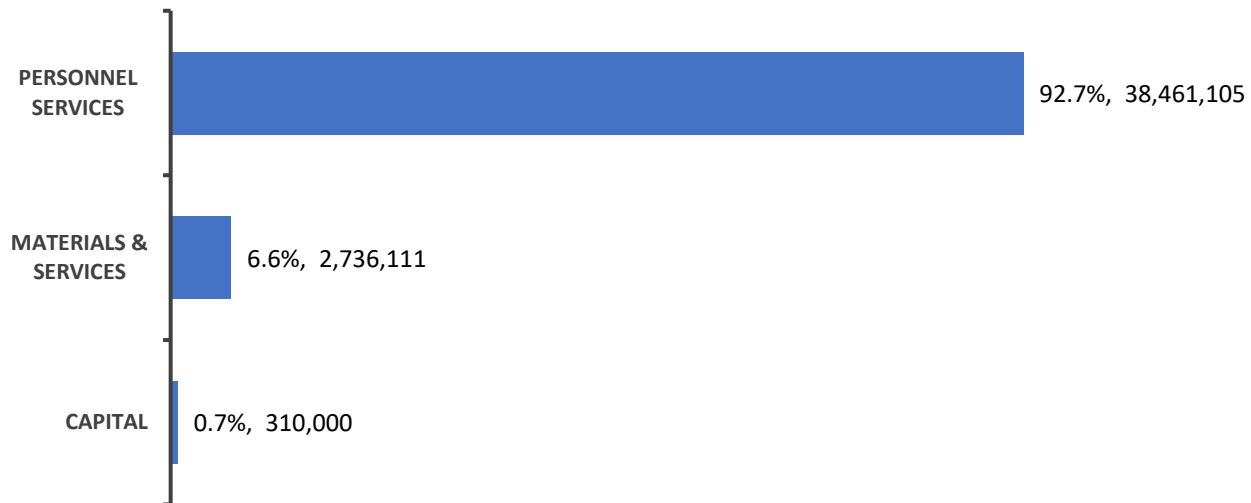
Increase excellence in operations

- Strengthen the ability to meet or exceed standards associated with accreditation, industry/learning requirements, compliance, and program certification/licensure.

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
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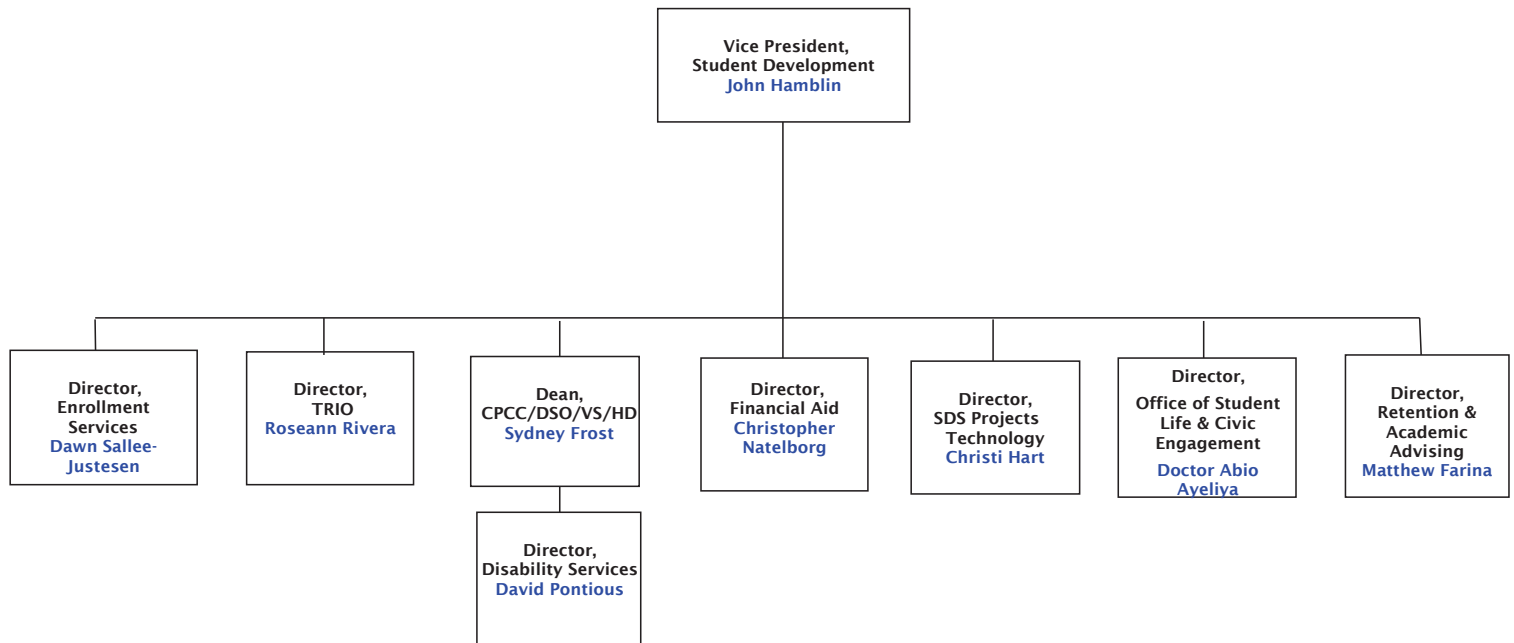
Instruction & Instructional Support
\$41,507,216



Student Development



**Student Development
Organizational Structure**



As of 06/21/21

Student Development

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

VISION:

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

GOALS:

Improve student success

- Be a student-ready Division committed to learning, reflecting on, and responding to our students' basic needs that are essential conditions to persist towards completion through a Community of Care.

Advance diversity, equity, and inclusion

- Create space, supports, and processes across our Division that are inclusive of our students' and colleagues' full identities.

Strengthen community engagement

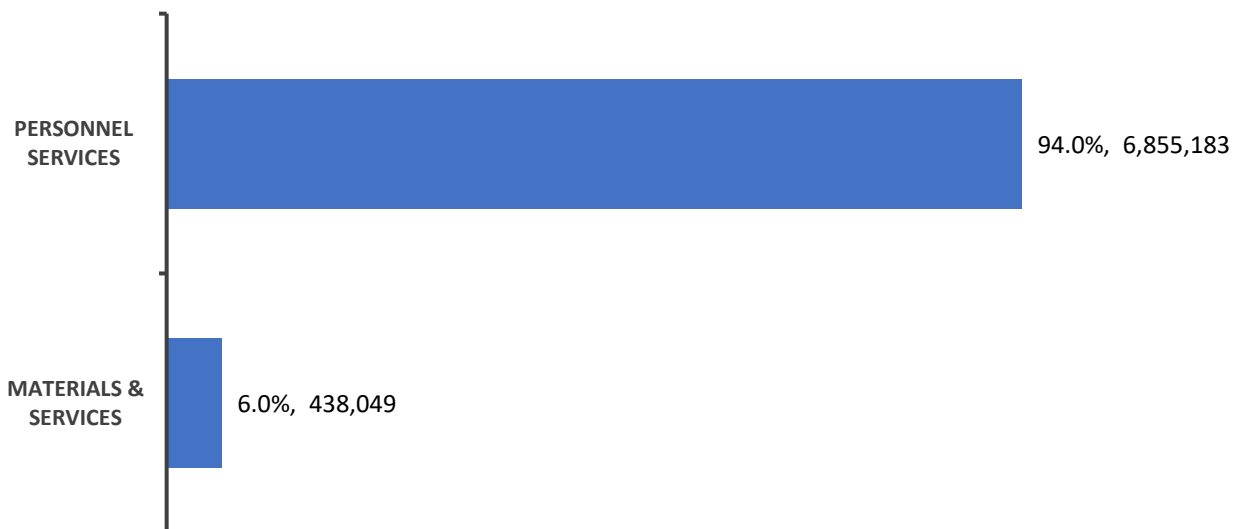
- Continue to innovate, establish, and cultivate relationships within our community with a DEI lens/focus.

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
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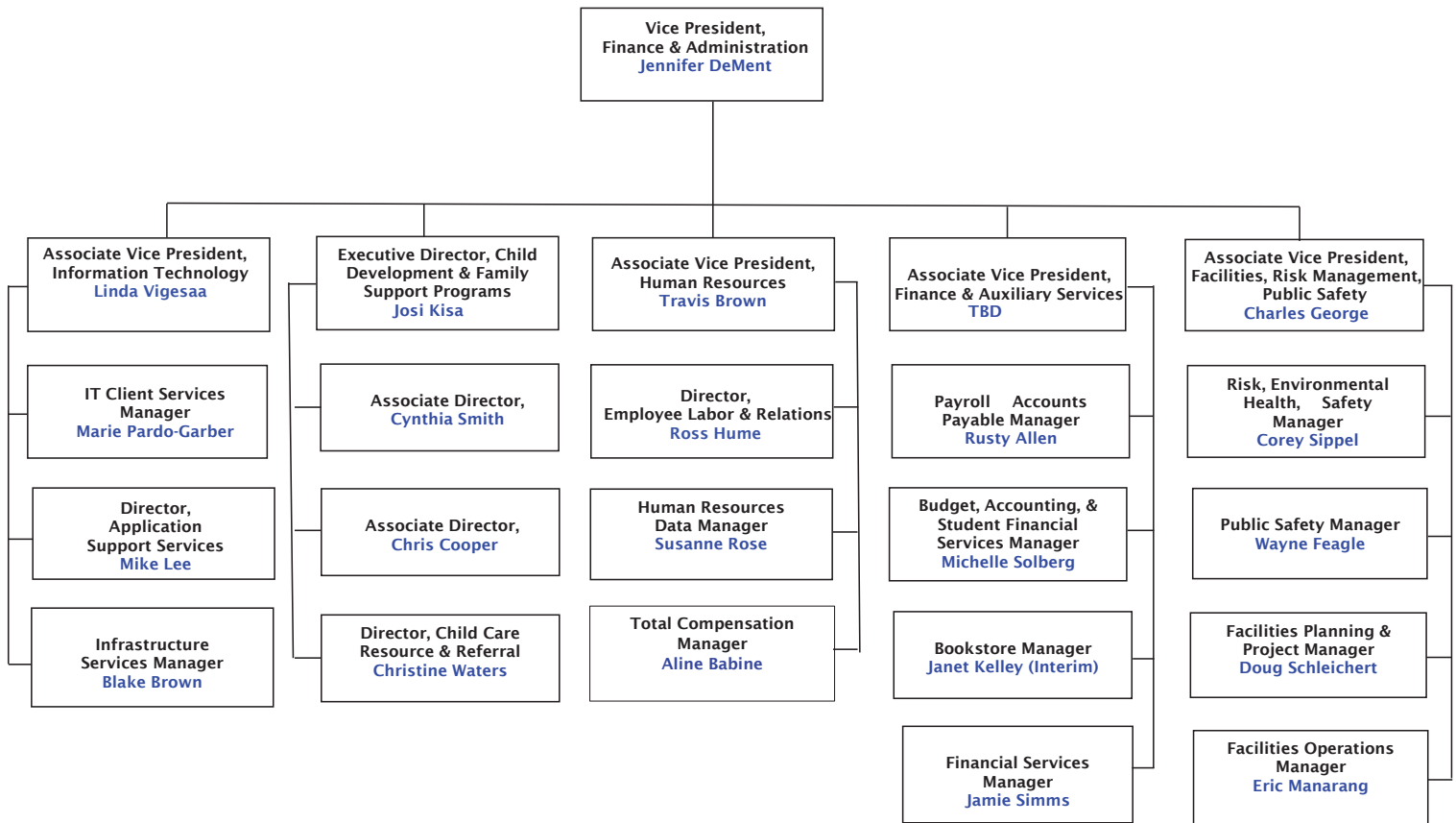
Student Development
\$7,293,232

Actual		Function	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
700,457	818,418	Student Development	939,078	1,020,735	1,020,735	81,657	8.7%
841,257	895,136	Admissions/Records	924,005	1,015,459	1,015,459	91,454	9.9%
147,981	149,340	International Program	150,685	155,462	155,462	4,777	3.2%
366,373	415,851	Student Life	480,178	512,443	512,443	32,265	6.7%
53,242	62,281	TRIO program	47,813	36,285	50,725	2,912	6.1%
49,279	115,135	Retention	141,507	-	-	(141,507)	-100.0%
572,766	611,302	Advising & Recruitment	617,841	929,120	932,138	314,297	50.9%
424,267	363,912	Disability Services	435,115	352,420	448,470	13,355	3.1%
346,926	365,012	Testing Services	401,604	422,606	422,606	21,002	5.2%
254,597	252,057	Transitions	246,166	245,747	245,747	(419)	-0.2%
856,775	935,317	Student Aid	944,730	962,270	962,270	17,540	1.9%
103,661	114,385	Veterans Services	123,288	143,589	143,589	20,301	16.5%
871,354	966,422	Career Services	826,602	855,191	855,191	28,589	3.5%
1,015	1,211	Athletics Improvements	-	-	-	-	0.0%
228,533	230,914	Outreach	262,506	269,411	269,411	6,905	2.6%
144,168	174,221	Orientation Center	-	-	-	-	0.0%
294,920	94,206	Enrollment Services	-	-	-	-	0.0%
-	-	HUB	255,281	258,986	258,986	3,705	1.5%
6,257,571	6,565,121		6,796,399	7,179,724	7,293,232	383,325	5.6%



Administrative Services

Operations
Organizational Structure



As of 06/21/21

Administrative Services

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

VISION:

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

GOALS:

Advance diversity, equity, and inclusion

- Revise business processes to eliminate dominant culture biases that disadvantage students, staff, and applicants by Fall 2022. Review and revise administrative regulations and ensure related procedures are on the intranet.

Increase excellence in operations

- Improve Safety, Security, Training, and Emergency Preparedness of students and staff.
- Develop and maintain a sustainable finance model.
- Improve operational effectiveness and services.

Improve student success

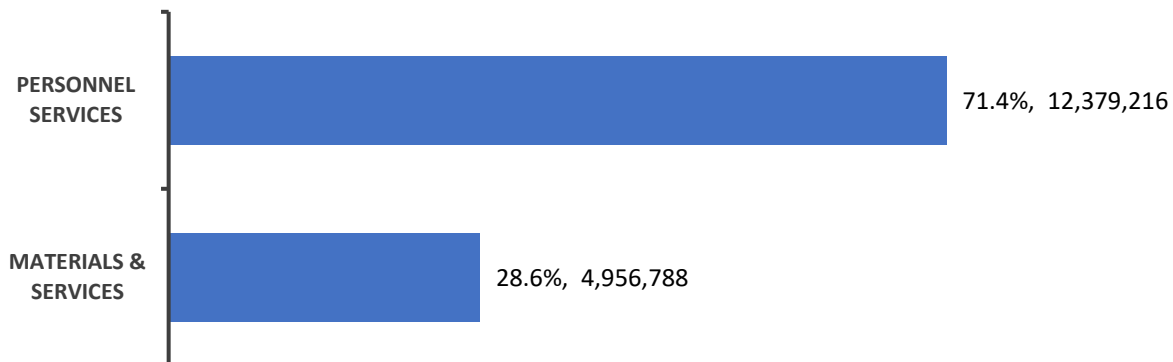
- Identify roadblocks to the recruitment and retention of students and adjust processes, facilities, or technology as needed to address.

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
Administrative Services	12,379,216	4,956,788	-	-	-	17,336,004	20.7%
Student Development	6,855,183	438,049	-	-	-	7,293,232	8.7%
President's Office	1,679,412	417,616	-	-	-	2,097,028	2.5%
Development & Dist. Comm.	1,049,196	440,760	-	-	-	1,489,956	1.8%
Institutional Items (1)	72,172	3,764,939	50,000	687,292	9,497,213	14,071,616	16.8%
	60,496,284	12,754,263	360,000	687,292	9,497,213	83,795,052	100%

Administrative Services \$17,336,004

Actual		Function	Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
622,072	558,195	Academic Computing	624,383	579,685	579,685	(44,698)	-7.2%
292,359	328,014	Administrative Services	331,678	356,934	356,934	25,256	7.6%
515,347	545,508	Risk Management	656,584	687,158	687,158	30,574	4.7%
1,528,126	1,642,716	Business Office	1,558,901	1,600,611	1,600,611	41,710	2.7%
355,803	399,912	Payroll	403,537	415,657	415,657	12,120	3.0%
156,257	98,848	Legal Counsel	110,005	110,005	110,005	-	0.0%
3,578,817	3,720,685	Information Technology	3,992,345	4,576,693	4,576,693	584,348	14.6%
231,041	323,028	Web Services	-	-	-	-	0.0%
1,336,829	1,400,594	Human Resources	1,650,252	1,721,582	1,721,582	71,330	4.3%
56,880	259,822	Auxiliary Services	5,500	25,500	25,500	20,000	363.6%
156,847	140,297	Copy Machine Services	206,000	154,122	154,122	(51,878)	-25.2%
1,093,244	1,168,099	Public Safety	1,240,352	1,266,481	1,266,481	26,129	2.1%
190,153	204,365	Mailroom/Warehouse	224,715	236,557	236,557	11,842	5.3%
1,870,997	1,614,992	Plant Operation & Maint	1,734,759	1,779,270	1,779,270	44,511	2.6%
2,528	-	Facilities Capital Proj	-	-	-	-	0.0%
217,830	203,899	Environmental Sfty/Hlth	225,547	268,422	268,422	42,875	19.0%
1,292,239	1,334,523	Custodial Services	1,469,808	1,491,188	1,491,188	21,380	1.5%
402,425	385,571	Grounds Services	518,363	535,184	535,184	16,821	3.2%
1,301,525	1,192,522	Utilities	1,467,750	1,530,955	1,530,955	63,205	4.3%
15,201,321	15,521,588		16,420,479	17,336,004	17,336,004	915,525	5.6%

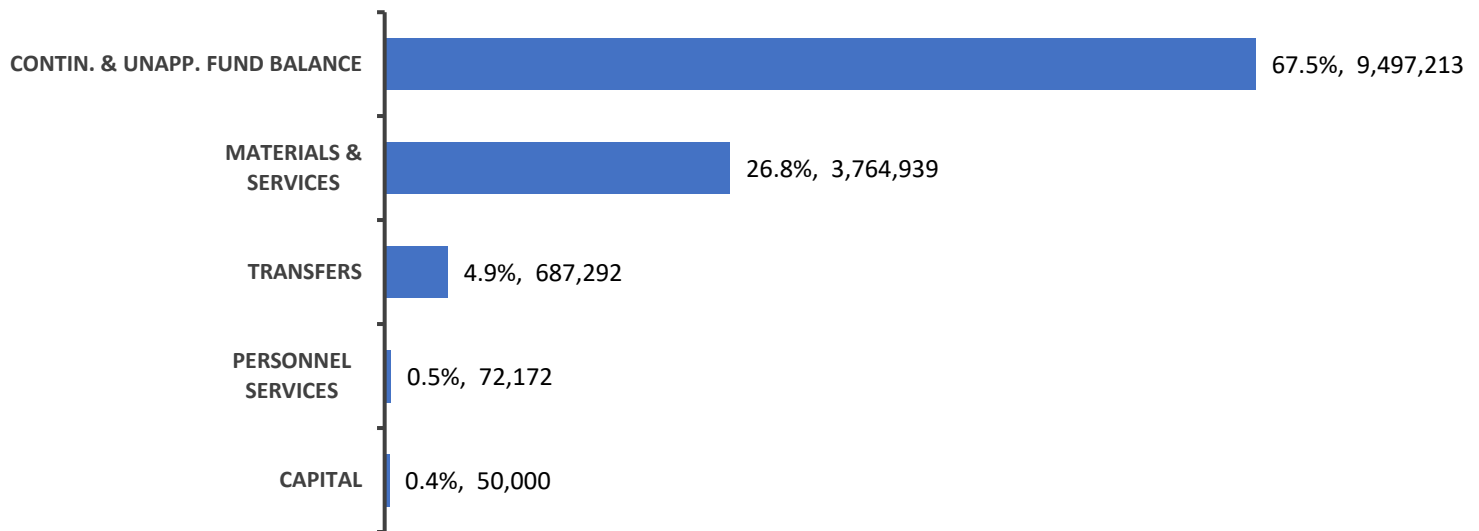


Institutional Items

General Fund by Service Area

Area	Personnel Services	Materials & Services	Capital	Transfers	Contin. & Unapp. Fund Balance	Total	% of Total
Instruction & Instr. Support	38,461,105	2,736,111	310,000	-	-	41,507,216	49.5%
Administrative Services	12,379,216	4,956,788	-	-	-	17,336,004	20.7%
Student Development	6,855,183	438,049	-	-	-	7,293,232	8.7%
President's Office	1,679,412	417,616	-	-	-	2,097,028	2.5%
Development & Dist. Comm.	1,049,196	440,760	-	-	-	1,489,956	1.8%
Institutional Items (1)	72,172	3,764,939	50,000	687,292	9,497,213	14,071,616	16.8%
	60,496,284	12,754,263	360,000	687,292	9,497,213	83,795,052	100%

Institutional Items \$14,071,616



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 largest fund accounting for general operations of the College and therefore receives most of the budgetary attention. However, all of the funds combine to make the MHCC annual budget and each plays a critical role in College operations. State and local governments use three broad categories of funds: *governmental funds*, *proprietary funds* and *fiduciary funds*.

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 Fund

16 Federal, State and Special Projects Fund

PROPRIETARY FUNDS (fund numbers 40, 42)

There are two types of proprietary funds: Internal Service funds and Enterprise funds. With the merging of the Graphic Services fund and Telecommunications fund into the General Fund, MHCC no longer has any internal service funds. However, 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 are used to 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).

*Note: The College is exploring the issuance of additional pension obligation bonds and the budget amounts for 2021-22 have been increased to provide capacity for additional debt service. A rate credit from PERS would offset the increased debt service.

VISION:

Provide funds through an internal payroll assessment to pay for the interest and principal payments on existing Pension Bond Debt.

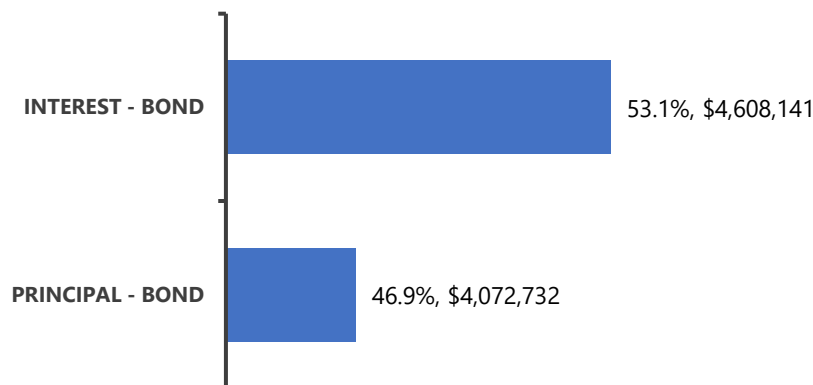
GOALS:

Increase excellence in operations

- Maintain credit rating and future debt capacity of the College by appropriating and making debt service payments on time.
- Explore additional ways to reduce pension costs by investing debt proceeds at a rate that exceeds the borrowing rate.

Pension Bond Debt Service Fund Requirements

\$8,680,873

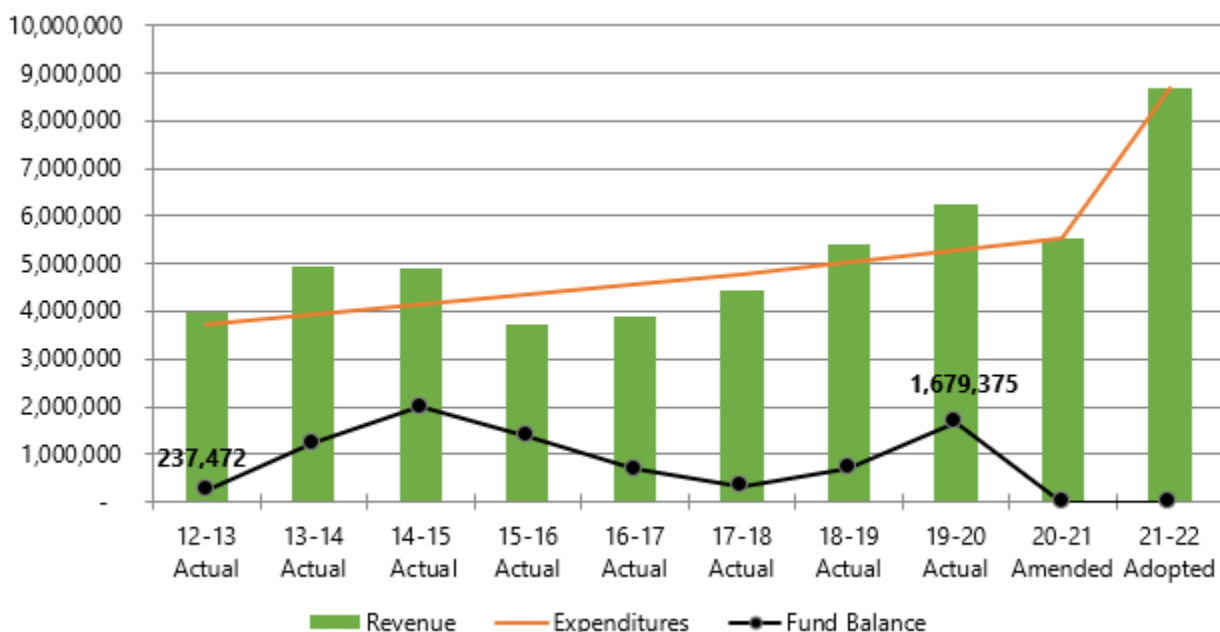


Pension Bond Debt Service Fund

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.

*Note: The College is exploring the issuance of additional pension obligation bonds and the budget amounts for 2021-22 have been increased to provide capacity for additional debt service. A rate credit from PERS would offset the increased debt service.

Actual			Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 5,410,124	\$ 6,251,728	Bond Assessment	\$ 5,538,690	\$ 8,680,873	\$ 8,680,873	\$ 3,142,183	56.7%
5,410,124	6,251,728	Total Revenues	5,538,690	8,680,873	8,680,873	3,142,183	
324,904	706,337	Beginning Fund Balance	-	-	-	-	
\$ 5,735,028	\$ 6,958,066	Total Resources	\$ 5,538,690	\$ 8,680,873	\$ 8,680,873	\$ 3,142,183	56.7%
		Requirements:					
\$ 1,351,360	\$ 1,347,649	Principal - Bond	\$ 1,337,196	\$ 4,072,732	\$ 4,072,732	\$ 2,735,536	204.6%
3,677,331	3,931,041	Interest - Bond	4,201,494	4,608,141	4,608,141	406,647	9.7%
5,028,691	5,278,691	Total Requirements	5,538,690	8,680,873	8,680,873	3,142,183	56.7%
		Other financing uses:					
706,337	1,679,375	Ending Fund Balance	-	-	-	-	
\$ 5,735,028	\$ 6,958,066	Total Requirements and Ending Fund Balance	\$ 5,538,690	\$ 8,680,873	\$ 8,680,873	\$ 3,142,183	56.7%



Physical Plant Maintenance Fund

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

VISION:

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

GOALS:

Advance diversity, equity, and inclusion

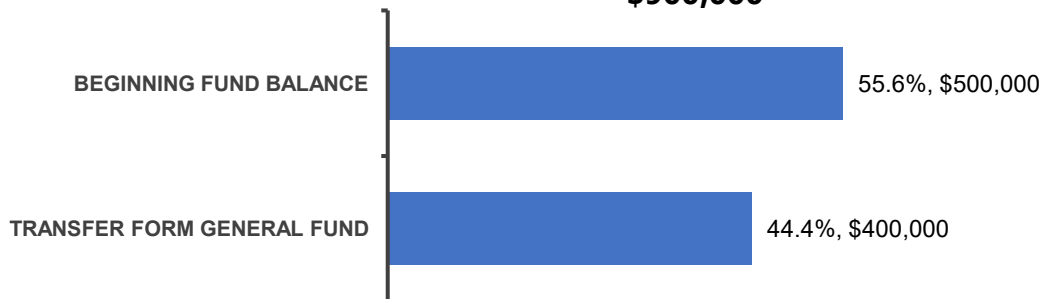
- Improve access for students and staff by resolving outstanding ADA non-compliance for facilities, including parking and wayfinding improvements.

Increase excellence in operations

- Develop a Facilities Master Plan to ensure the appropriate use of space and satisfy current and future needs. Complete a facilities assessment utilizing internal and external feedback. Develop a space allocation process, and review rental fees and procedures.

Physical Plant Resources

\$900,000



Physical Plant Requirements

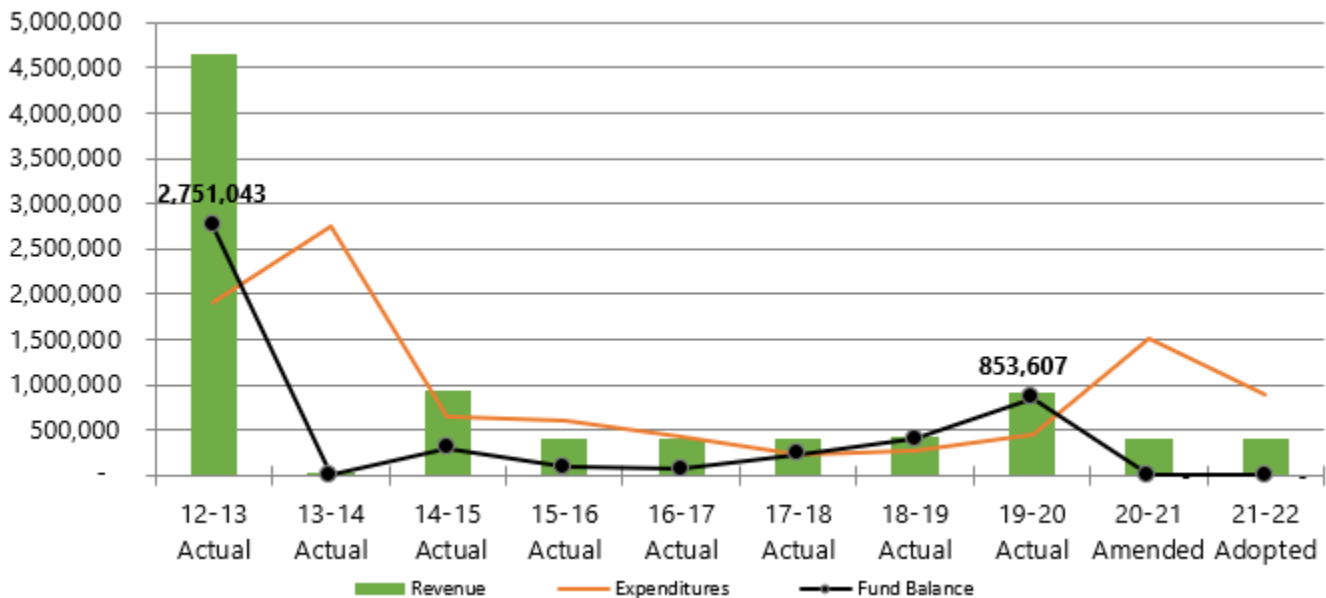
\$900,000



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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 29,266	\$ 6,158	Other Income	\$ -	\$ -	\$ -		
400,000	900,000	Transfer from General Fund	400,000	400,000	400,000	\$ -	0%
429,266	906,158	Total Revenues	400,000	400,000	400,000	-	
238,205	403,755	Beginning Fund Balance	1,108,033	500,000	500,000	(608,033)	-55%
\$ 667,472	\$ 1,309,913	Total Resources	\$ 1,508,033	\$ 900,000	\$ 900,000	\$ (608,033)	-40%
		Requirements:					
\$ 256,757	\$ 402,430	Materials and Services	\$ 617,950	\$ 510,000	\$ 510,000	\$ (107,950)	-17%
6,959	53,876	Capital Improvements	890,083	390,000	390,000	(500,083)	-56%
263,716	456,306	Total Requirements	1,508,033	900,000	900,000	(608,033)	-40%
403,755	853,607	Ending Fund Balance	-	-	-	-	
\$ 667,472	\$ 1,309,913	Total Requirements and Ending Fund Balance	\$ 1,508,033	\$ 900,000	\$ 900,000	\$ (608,033)	-40%



Technology Projects

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

VISION:

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

GOALS:

Improve Student Success

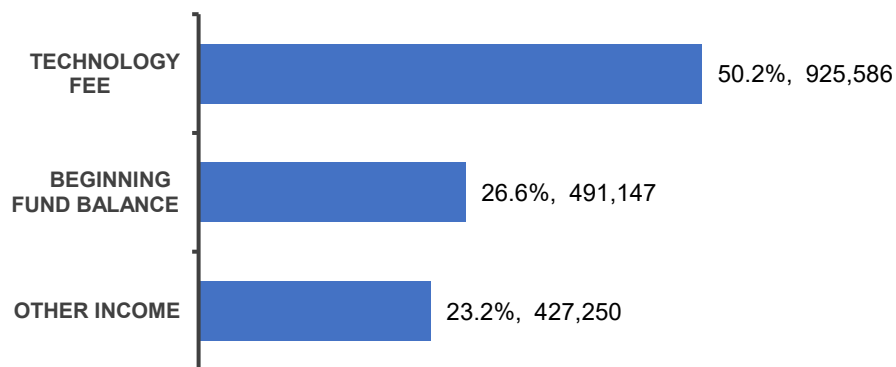
- Improve Student Technology Experience
 - Implement annual computer technology lifecycle management.

Increase excellence in operations

- Enhance IT Security and Risk Management
 - Mitigate greater than 95% of critical risks as identified in the annual security audit.
 - Implement cloud strategy for backups of critical IT system.

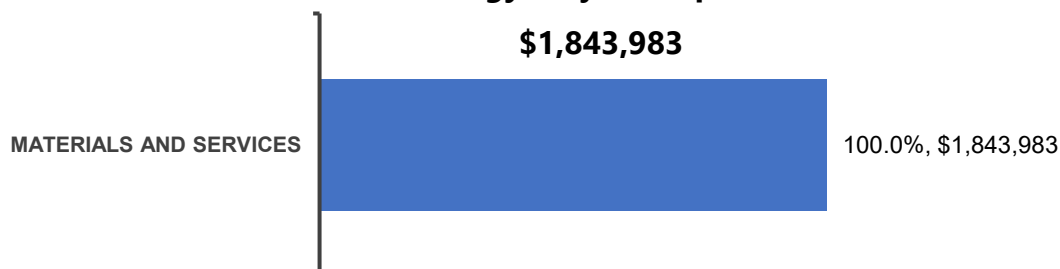
Technology Project Resources

\$1,843,983



Technology Project Requirements

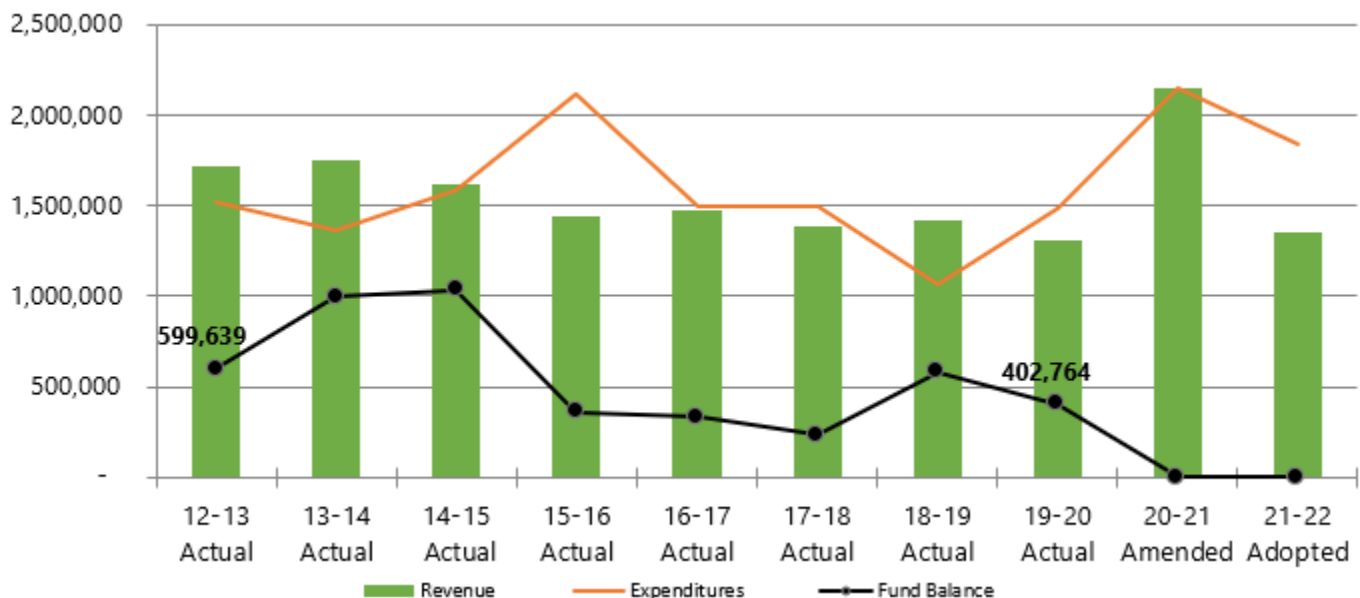
\$1,843,983



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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 1,103,095	\$ 982,603	Technology Fee	\$ 1,061,534	\$ 925,586	\$ 925,586	\$ (135,948)	
313,623	326,738	Other Income	325,000	427,250	427,250	102,250	31.5%
1,416,718	1,309,340	Total Revenues	1,386,534	1,352,836	1,352,836	(33,698)	
232,748	580,789	Beginning Fund Balance	765,653	491,147	491,147	(274,506)	-35.9%
\$ 1,649,465	\$ 1,890,129	Total Resources	\$ 2,152,187	\$ 1,843,983	\$ 1,843,983	\$ (308,204)	-14.3%
		Requirements:					
\$ 1,068,676	\$ 1,481,640	Materials and Services	\$ 2,111,187	\$ 1,803,983	\$ 1,803,983	\$ (307,204)	-14.6%
-	5,725	Capital Outlay	41,000	40,000	40,000	(1,000)	-2.4%
1,068,676	1,487,365	Total Requirements	2,152,187	1,843,983	1,843,983	(308,204)	-14.3%
580,789	402,764	Ending Fund Balance	-	-	-	-	
\$ 1,649,465	\$ 1,890,129	Total Requirements and Ending Fund Balance	\$ 2,152,187	\$ 1,843,983	\$ 1,843,983	\$ (308,204)	-14.3%



Student Aid Fund

The Student Aid 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 contribution coincident with receipt, which are 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 and high quality customer service to our students, their families, the College and community.

GOALS:

Improve Student Success

- Develop and execute a plan to proactively provide students with accessible resources aimed at improving financial literacy, institutional knowledge, and access to financial aid.

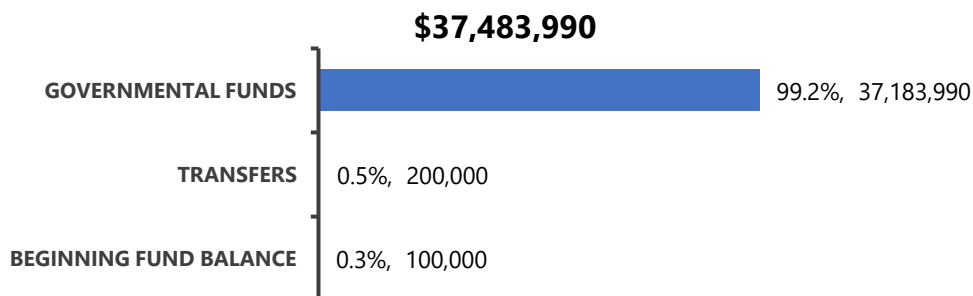
Advance diversity, equity, and inclusion

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

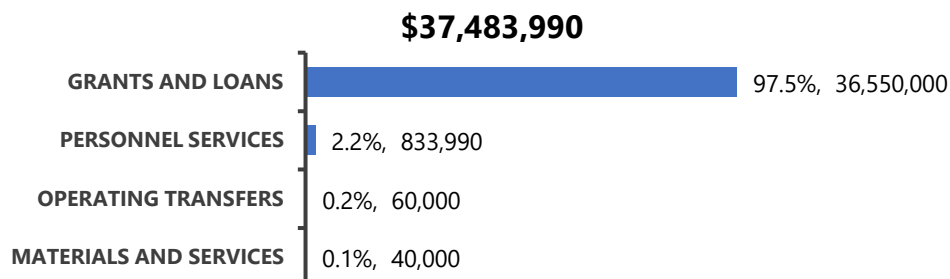
Increase excellence in operations

- In partnership with ARR & AATC, support the development and operation of a virtual "HUB/Helpdesk" that will increase/improve student access to academic advising and financial aid.

Student Aid Fund Resources



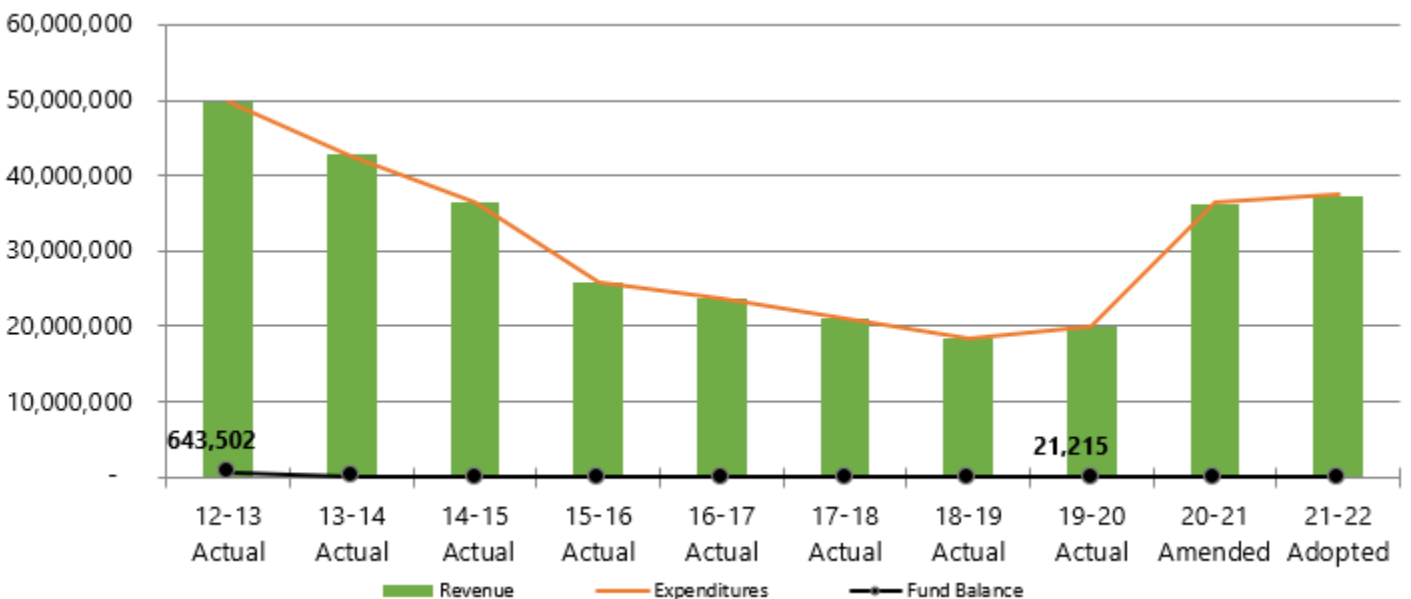
Student Aid Fund Requirements



Student Aid 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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$18,457,641	\$19,942,734	Governmental Funds	\$ 36,233,990	\$ 37,183,990	\$ 37,183,990	\$ 950,000	2.6%
-	5,566	Loan Collections	-	-	-	-	
-	-	Interest and Other	-	-	-	-	
-	-	Transfers	-	200,000	200,000	200,000	
18,457,641	19,948,300	Total Revenues	36,233,990	37,383,990	37,383,990	1,150,000	3.2%
9,244	10,259	Beginning Fund Balance	100,000	100,000	100,000	-	0.0%
\$18,466,885	\$19,958,559	Total Resources	\$ 36,333,990	\$ 37,483,990	\$ 37,483,990	\$ 1,150,000	3.2%
		Requirements:					
\$ 407,872	\$ 394,302	Personnel Services	\$ 758,990	\$ 833,990	\$ 833,990	\$ 75,000	9.9%
-	-	Materials and Services	40,000	40,000	40,000	-	0.0%
18,019,055	19,513,084	Grants and Loans	35,475,000	36,550,000	36,550,000	1,075,000	3.0%
18,426,927	19,907,386	Total Requirements	36,273,990	37,423,990	37,423,990	1,150,000	3.2%
		Other Financing Uses:					
29,699	29,958	Operating Transfers	60,000	60,000	60,000	-	0.0%
18,456,626	19,937,344	Total Requirements and other financing uses	36,333,990	37,483,990	37,483,990	1,150,000	3.2%
10,259	21,215	Ending Fund Balance	-	-	-	-	
\$18,466,885	\$19,958,559	Total Requirements and Ending Fund Balance	\$ 36,333,990	\$ 37,483,990	\$ 37,483,990	\$ 1,150,000	3.2%



Federal, State, and Special Projects Fund

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

VISION:

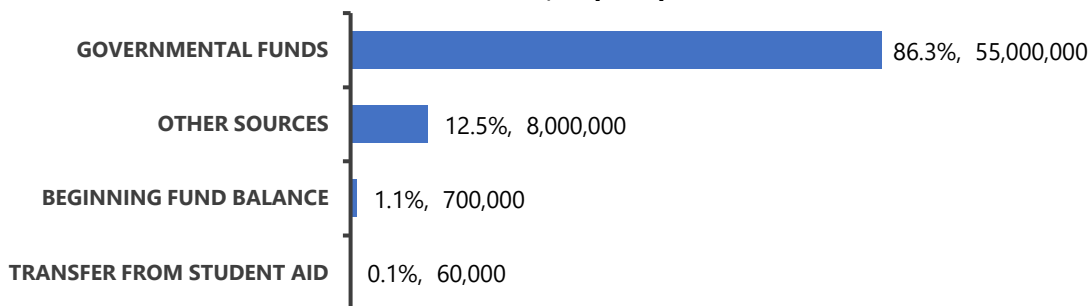
To align business processes and support mechanisms, and leverage resources across the institution.

GOALS:

Strengthen Community Engagement

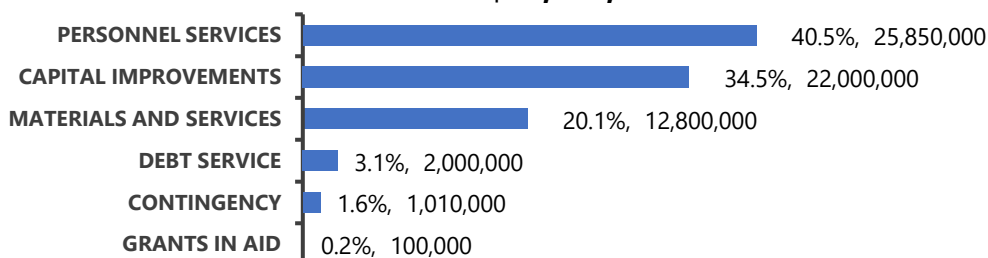
- Focus resources on expanding and obtaining new grant awards that support the mission and vision of the College.
- Provide grant oversight to ensure grant policy, procedures, and best-practices are relevant and is are to provide timely and accurate information to grant Directors in order to help them make better informed decisions, while focusing on grant outcomes that support student success.

Federal, State, and Special Projects Fund Resources \$63,760,000



Federal, State, and Special Projects Fund Requirements

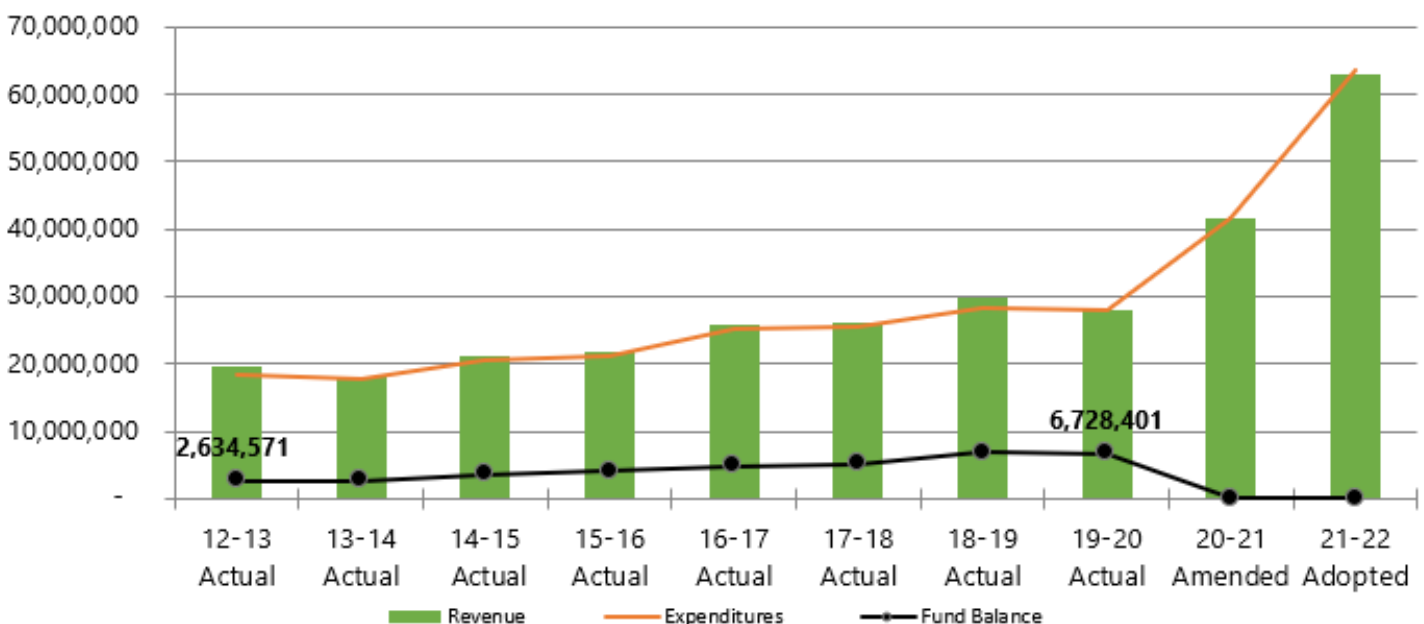
\$63,760,000



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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$23,148,419	\$21,608,783	Governmental Funds	\$ 34,000,000	\$ 55,000,000	\$ 55,000,000	\$ 21,000,000	61.8%
29,699	29,958	Transfer from Student Aid	60,000	60,000	60,000	-	0.0%
6,780,700	6,271,459	Other Sources	7,000,000	8,000,000	8,000,000	1,000,000	14.3%
29,958,818	27,910,199	Total Revenues	41,060,000	63,060,000	63,060,000	22,000,000	53.6%
5,189,254	6,796,360	Beginning Fund Balance	700,000	700,000	700,000	-	0.0%
\$35,148,072	\$34,706,559	Total Resources	\$ 41,760,000	\$ 63,760,000	\$ 63,760,000	\$ 22,000,000	52.7%
		Requirements:					
\$17,407,867	\$18,977,890	Personnel Services	\$ 22,360,000	\$ 25,850,000	\$ 25,850,000	\$ 3,490,000	15.6%
9,958,238	8,787,434	Materials and Services	12,500,000	12,800,000	12,800,000	300,000	2.4%
985,607	212,834	Capital Improvements	5,800,000	22,000,000	22,000,000	16,200,000	279.3%
-	-	Debt Service	-	2,000,000	2,000,000	2,000,000	
-	-	Grants in Aid	100,000	100,000	100,000	-	0.0%
-	-	Contingency	1,000,000	1,010,000	1,010,000	10,000	1.0%
28,351,712	27,978,158	Total Requirements	41,760,000	63,760,000	63,760,000	22,000,000	52.7%
		Other Financing Uses:					
6,796,360	6,728,401	Ending Fund Balance	-	-	-	-	
\$35,148,072	\$34,706,559	Total Requirements and Ending Fund Balance	\$ 41,760,000	\$ 63,760,000	\$ 63,760,000	\$ 22,000,000	52.7%



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 will transition 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 fund remains in the budget document to only display prior year actual revenues and expenditures, per Oregon Local Budget Law.

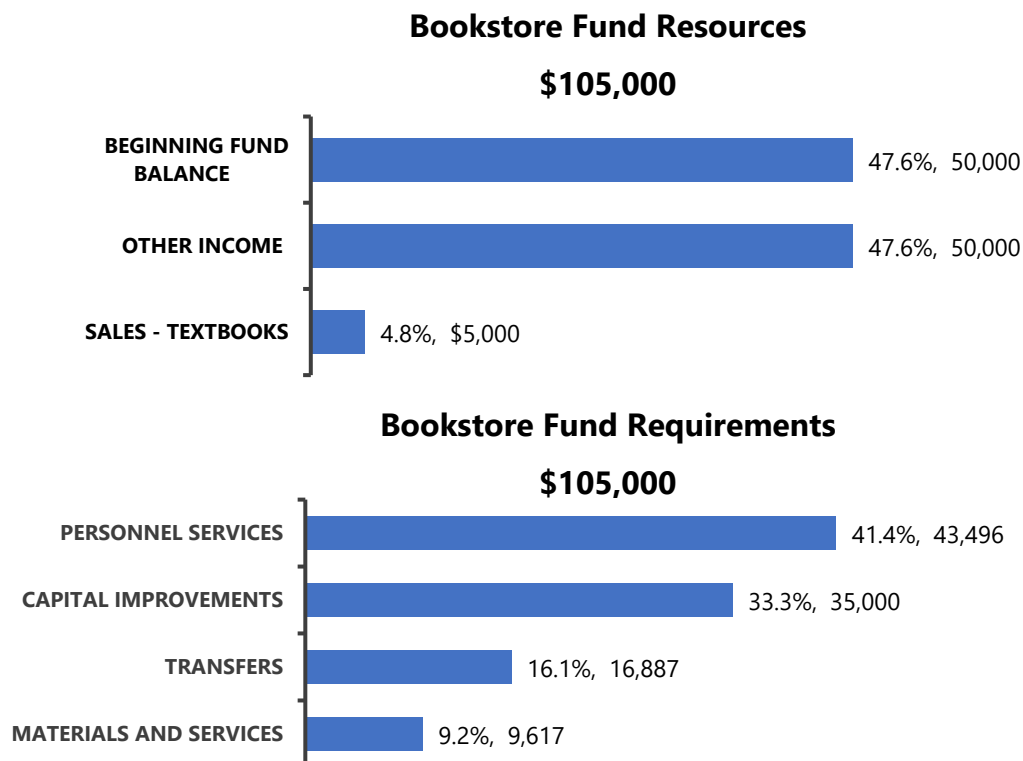
VISION:

In an atmosphere of friendly and positive customer service, offer course materials, services, and a variety of products to enable students to succeed.

GOALS:

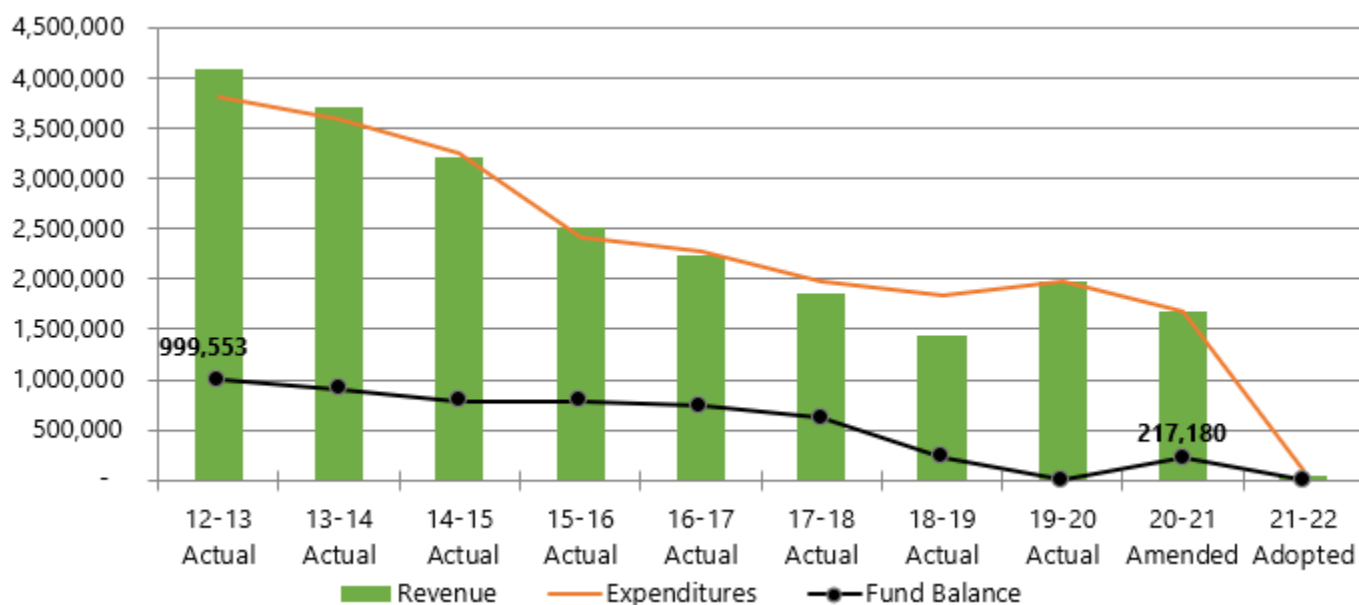
Increase excellence in operation

- Transition to a virtual, vendor-operated bookstore model that is fiscally sound and provides affordable course materials and relevant products that support learning needs for all students.



Bookstore Fund

Actual			Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
Resources:							
\$ 1,013,428	\$ 764,786	Sales - Textbooks	\$ 1,002,050	\$ 5,000	\$ 5,000	\$ (997,050)	-100%
340,467	244,310	Sales - Gen Merchandise	350,000	-	-	(350,000)	-100%
63,927	59,339	Sales - Concessions	65,000	-	-	(65,000)	-100%
14,239	7,326	Sales - Non-merchandise	15,000	-	-	(15,000)	-100%
15,371	11,712	Other Income	21,000	50,000	50,000	29,000	138%
1,447,432	1,087,473	Total Revenues	1,453,050	55,000	55,000	(1,398,050)	-96%
617,382	231,099	Beginning Fund Balance	217,180	50,000	50,000	(167,180)	-77%
\$ 2,064,814	\$ 1,318,572	Total Resources	\$ 1,670,230	\$ 105,000	\$ 105,000	\$ (1,565,230)	-94%
Requirements:							
\$ 986,101	\$ 744,471	Cost of Merchandise	\$ 1,023,800	\$ -	\$ -	\$ (1,023,800)	-100%
613,123	452,784	Personnel Services	521,721	43,496	43,496	(478,225)	-92%
234,491	121,206	Materials and Services	124,709	9,617	9,617	(115,092)	-92%
-	-	Transfers	-	16,887	16,887	16,887	
-	-	Capital Improvements	-	35,000	35,000	35,000	
1,833,715	1,318,461	Total Requirements	1,670,230	105,000	105,000	(1,565,230)	-94%
231,099	111	Ending Fund Balance	-	-	-	-	
\$ 2,064,814	\$ 1,318,572	Total Requirements and Ending Fund Balance	\$ 1,670,230	\$ 105,000	\$ 105,000	\$ (1,565,230)	-94%



Aquatic Center Fund

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

VISION:

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

GOALS:

Advance diversity, equity, and inclusion

- Research a multi-lingual registration form to be included as another option for ESL parents to sign up their children for swim lessons.

Strengthen community engagement

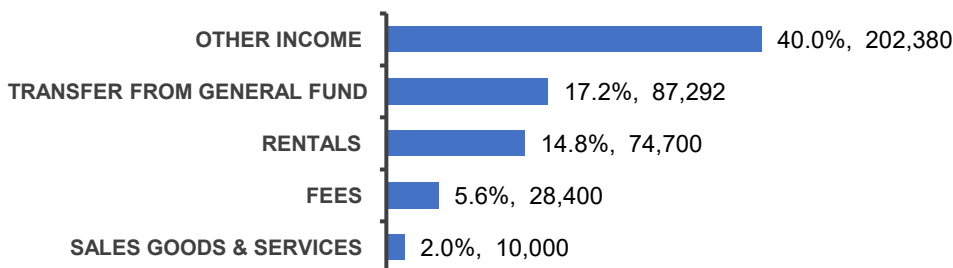
- Continue to provide the largest swim lesson program to various age groups and ability levels within our community and prepare for operations post-COVID-19 in accordance with state and local health authority guidelines

Increase excellence in operation

- Ensure fitness class offerings are efficiently organized to optimize revenue while continuing to meet community needs

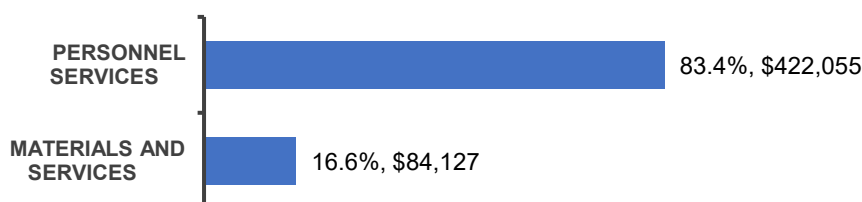
Aquatic Center Fund Resources

\$506,182



Aquatic Center Fund Requirements

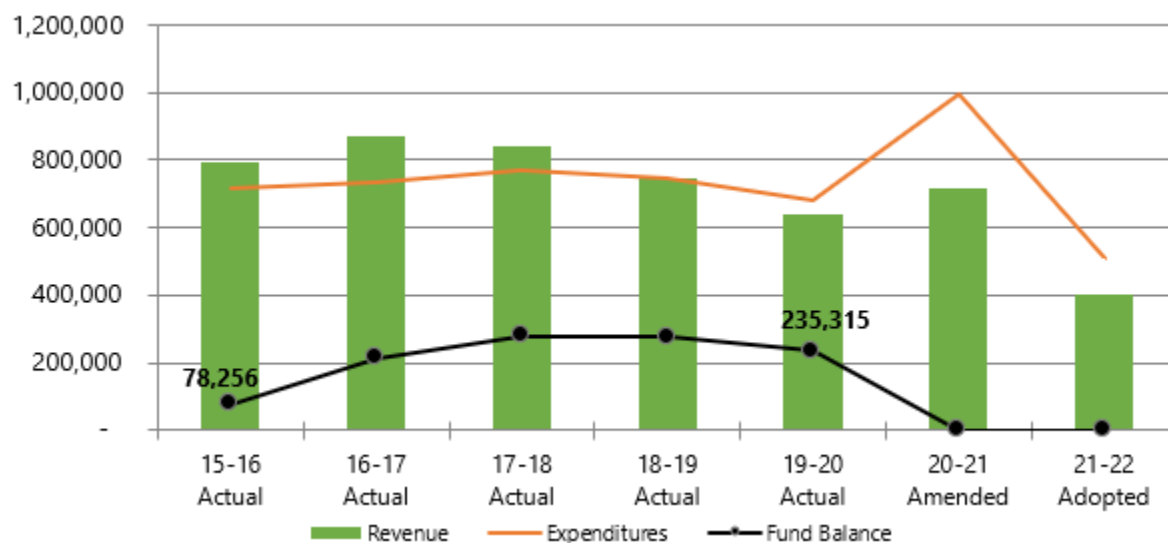
\$506,182



Aquatic Center Fund

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

Actual			Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 15,331	\$ 12,001	Sales Goods & Services	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)	-50%
58,684	39,434	Fees	56,800	28,400	28,400	(28,400)	-50%
58,449	83,123	Rentals	149,400	74,700	74,700	(74,700)	-50%
275,000	200,000	Transfer From General Fund	87,292	87,292	87,292	-	0%
336,171	307,098	Other Income	404,760	202,380	202,380	(202,380)	-50%
743,634	641,655	Total Revenues	718,252	402,772	402,772	(315,480)	-44%
279,391	277,262	Beginning Fund Balance	277,262	103,410	103,410	(173,852)	-63%
\$ 1,023,025	\$ 918,918	Total Resources	\$ 995,514	\$ 506,182	\$ 506,182	\$ (489,332)	-49%
		Requirements:					
\$ 658,906	\$ 616,787	Personnel Services	\$ 845,892	\$ 422,055	\$ 422,055	\$ (423,837)	-50%
84,857	66,815	Materials and Services	94,600	84,127	84,127	(10,473)	-11%
2,000	-	Capital Improvements	55,022	-	-	(55,022)	-100%
745,763	683,602	Total Requirements	995,514	506,182	506,182	(489,332)	-49%
277,262	235,315	Ending Fund Balance	-	-	-	-	
\$ 1,023,025	\$ 918,918	Total Requirements and Ending Fund Balance	\$ 995,514	\$ 506,182	\$ 506,182	\$ (489,332)	-49%



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 life by fostering social interactions, leadership development and a connection to the College by promoting clubs, diversity, service and learning outside the classroom.

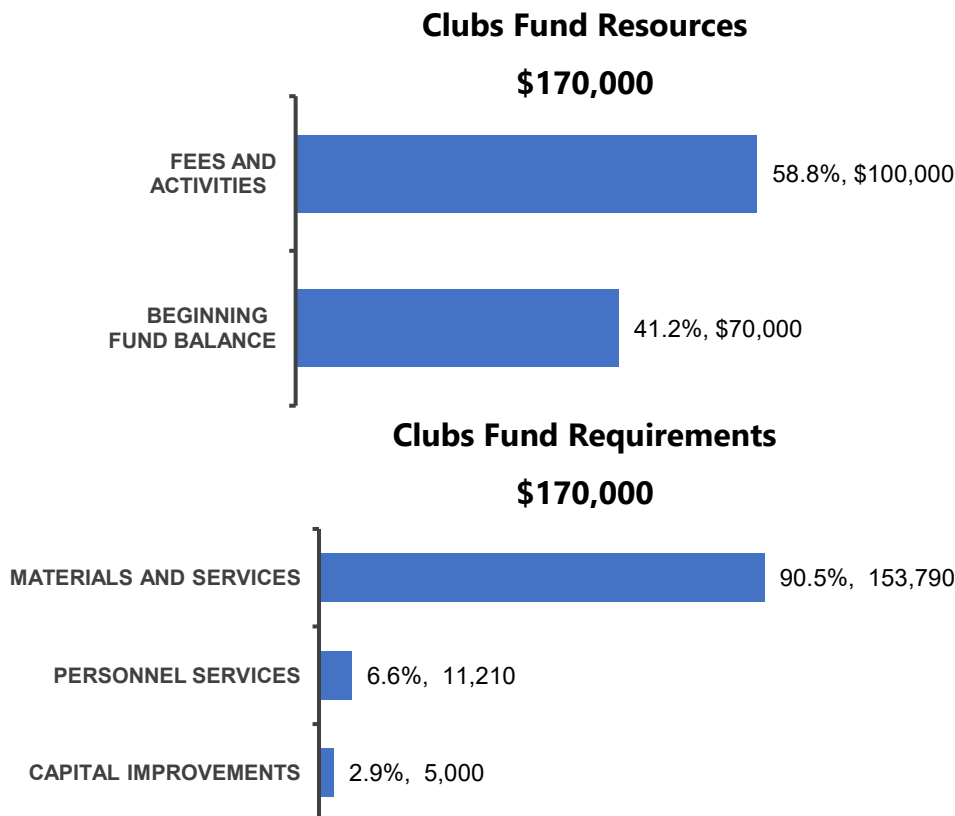
GOALS:

Improve student success

- Develop and assess our student leader's success by tracking their engagement.
- Design and provide quality training and programming to enhance leadership skills for students.
- Expand Barney's Pantry offerings to supply students with nutritious and culturally diverse food options.

Advance diversity, equity, and inclusion

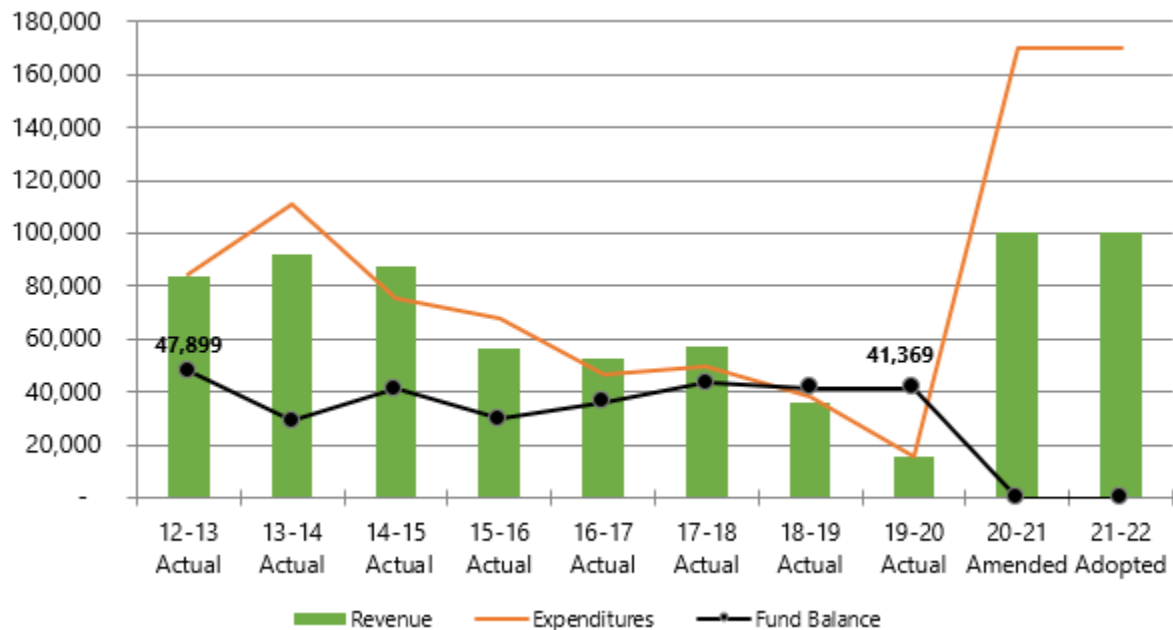
- Foster student advocacy.



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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 35,822	\$ 15,645	Fees and Activities	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
43,936	41,656	Beginning Fund Balance	70,000	70,000	70,000	-	0%
\$ 79,758	\$ 57,301	Total Resources	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0%
		Requirements:					
\$ -	\$ -	Personnel Services	\$ 11,210	11,210	11,210	\$ -	0%
38,101	15,932	Materials and Services	153,790	153,790	153,790	-	0%
-	-	Capital Improvements	5,000	5,000	5,000	-	0%
38,101	15,932	Total Requirements	170,000	170,000	170,000	-	0%
41,656	41,369	Ending Fund Balance	-	-	-	-	
\$ 79,758	\$ 57,301	Total Requirements and Ending Fund Balance	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0%



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 College full-time staff must authorize expenditures from funds.

VISION:

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

GOALS:

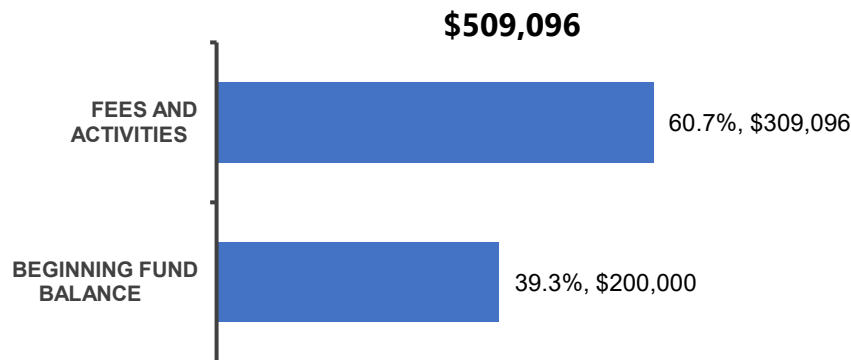
Improve student success

- Develop and assess our student leader's success by tracking their engagement.
- Design and provide quality training and programming to enhance leadership skills for students.
- Expand Barney's Pantry offerings to supply students with nutritious and culturally diverse food options.

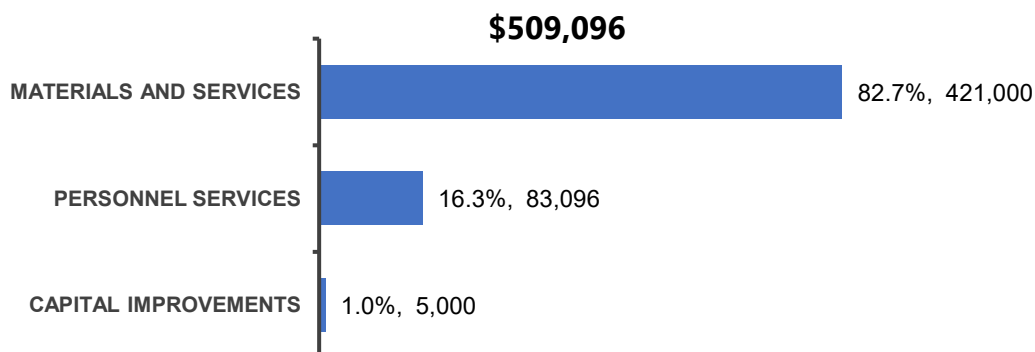
Advance diversity, equity, and inclusion

- Foster student advocacy.

Trusts Fund Resources



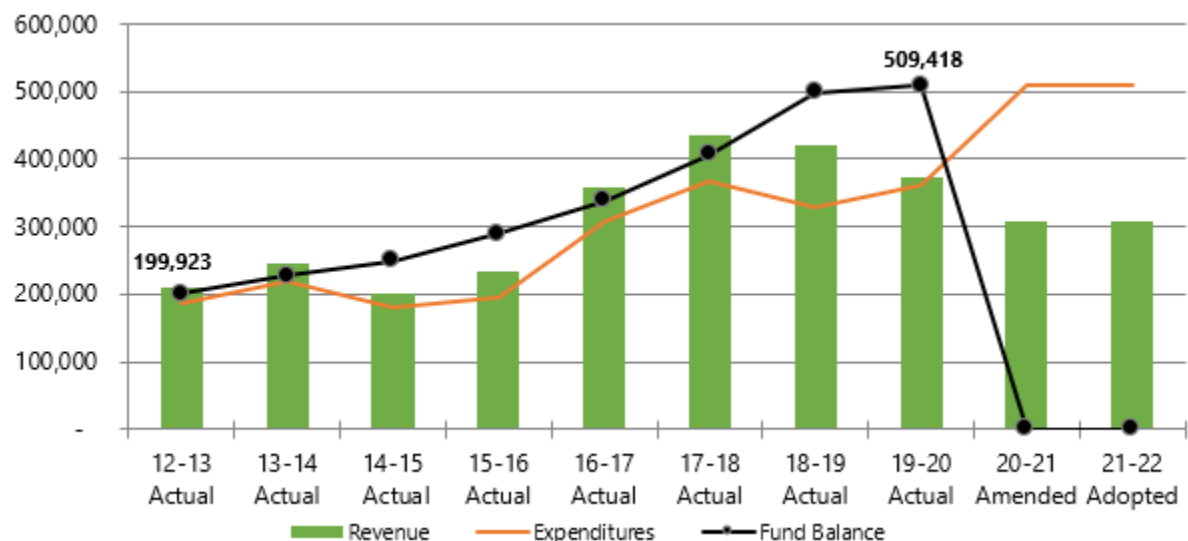
Trusts Fund Requirements



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	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 419,679	\$ 372,868	Fees and Activities	\$ 309,096	\$ 309,096	\$ 309,096	\$ -	0%
407,187	499,239	Beginning Fund Balance	200,000	200,000	200,000	-	0%
\$ 826,866	\$ 872,107	Total Resources	\$ 509,096	\$ 509,096	\$ 509,096	\$ -	0%
		Requirements:					
\$ 45,572	\$ 62,972	Personnel Services	\$ 83,096	\$ 83,096	\$ 83,096	\$ -	0%
282,054	299,717	Materials and Services	421,000	421,000	421,000	-	0%
-	-	Capital Improvements	5,000	5,000	5,000	-	0%
327,626	362,689	Total Requirements	509,096	509,096	509,096	-	0%
499,239	509,418	Ending Fund Balance	-	-	-	-	-
\$ 826,866	\$ 872,107	Total Requirements and Ending Fund Balance	\$ 509,096	\$ 509,096	\$ 509,096	\$ -	0%



Associated Student Government Fund

The Associated Student Government Fund was established to account for revenue and expenditure accounts for funds used for student activities. A student activity fee generates the major course of revenue for this fund.

VISION:

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

GOALS:

Improve student success

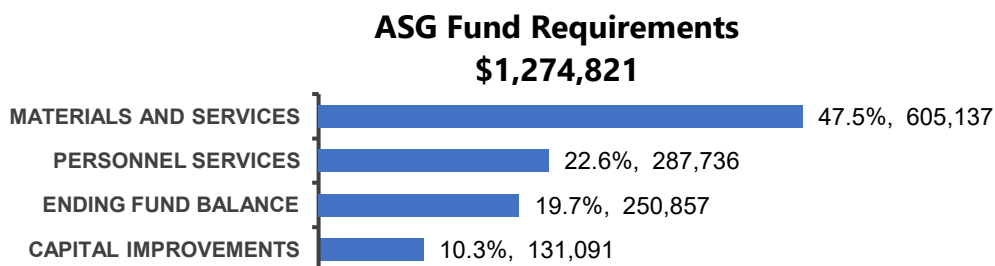
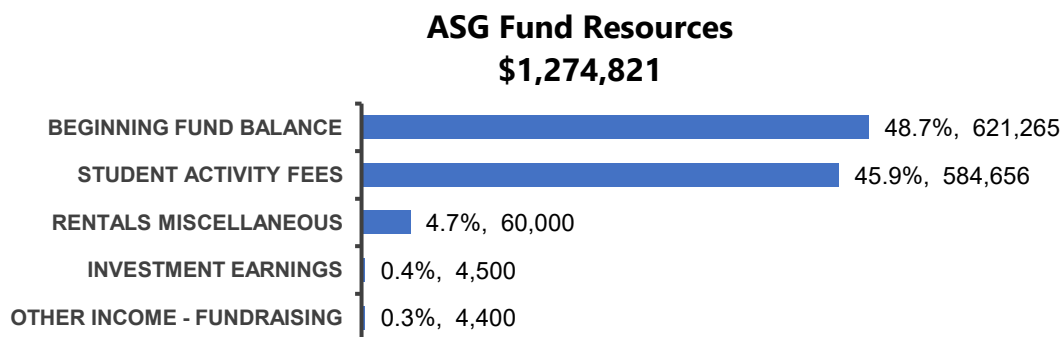
- In order to create a customer service culture within instruction, we will maintain membership in the NWAC to allow for competitive athletic programs and opportunities for student athletes in enhance the student experience. Such experiences and opportunities for student athletes provides a positive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

Advance diversity, equity, and inclusion

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

Increase excellence in operation

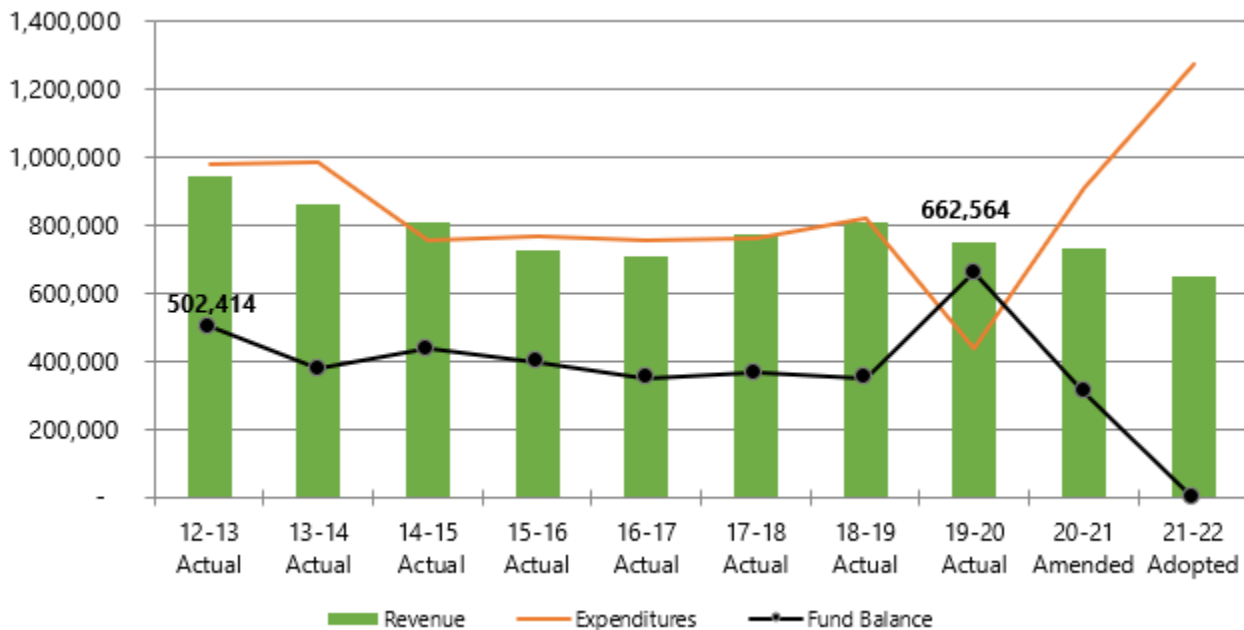
- In order to provide a quality student experience and provide safe and effective travel to all contests and athletic related meetings; we will assess and optimize processes to save institutional resources while assuring that our student athletes have the opportunity to compete in their athletic contests.



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, as well as funds generated from rental of athletic facilities and associated expenses.

Actual			Budget			Difference	
2018-19	2019-20		Amended 2020-21	Approved 2021-22	Adopted 2021-22	\$	%
		Resources:					
\$ 706,006	\$ 668,179	Student Activity Fees	\$ 664,387	\$ 584,656	\$ 584,656	\$ (79,731)	-12%
13,911	2,150	Other Income - Fundraising	4,400	4,400	4,400	-	0%
74,782	69,248	Rentals Miscellaneous	60,000	60,000	60,000	-	0%
13,502	11,617	Investment Earnings	7,000	4,500	4,500	(2,500)	-36%
808,202	751,193	Total Revenues	735,787	653,556	\$ 653,556	(82,231)	-11%
365,682	352,142	Beginning Fund Balance	485,969	621,265	621,265	135,296	28%
\$ 1,173,884	\$ 1,103,336	Total Resources	\$ 1,221,756	\$ 1,274,821	\$ 1,274,821	\$ 53,065	4%
		Requirements:					
\$ 305,053	\$ 258,414	Personnel Services	\$ 360,648	\$ 287,736	\$ 287,736	\$ (72,912)	-20%
516,688	182,358	Materials and Services	358,096	605,137	605,137	247,041	69%
-	-	Capital Improvements	131,091	131,091	131,091	-	0%
-	-	Contingency	59,752	250,857	250,857	(59,752)	-100%
821,742	440,772	Total Requirements	909,587	1,274,821	1,274,821	114,377	13%
352,142	662,564	Ending Fund Balance	312,169	-	-	(61,312)	-20%
\$ 1,173,884	\$ 1,103,336	Total Requirements and Ending Fund Balance	\$ 1,221,756	\$ 1,274,821	\$ 1,274,821	\$ 53,065	4%





MT. HOOD

COMMUNITY COLLEGE

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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 ensuing year. Expenditures cannot legally exceed appropriations, and appropriations lapse at the end of the fiscal year.

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

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

Board of Education: The local governing body of the college

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

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

Budget Phases:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MHCC: Mt Hood Community College

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

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

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

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

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

Revenue: 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 2021-2022 reflects Mt. Hood's estimated share of the biennial state support amount of \$675 million. The legislatively approved amount is \$699 million, which will result in resources in excess of budgeted amounts over the biennium.

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 2021/22 is \$118.00 per credit hour recorded in the General Fund. A technology fee of \$6.50 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.

Appendix A

Debt Service

MT. HOOD COMMUNITY COLLEGE DISTRICT

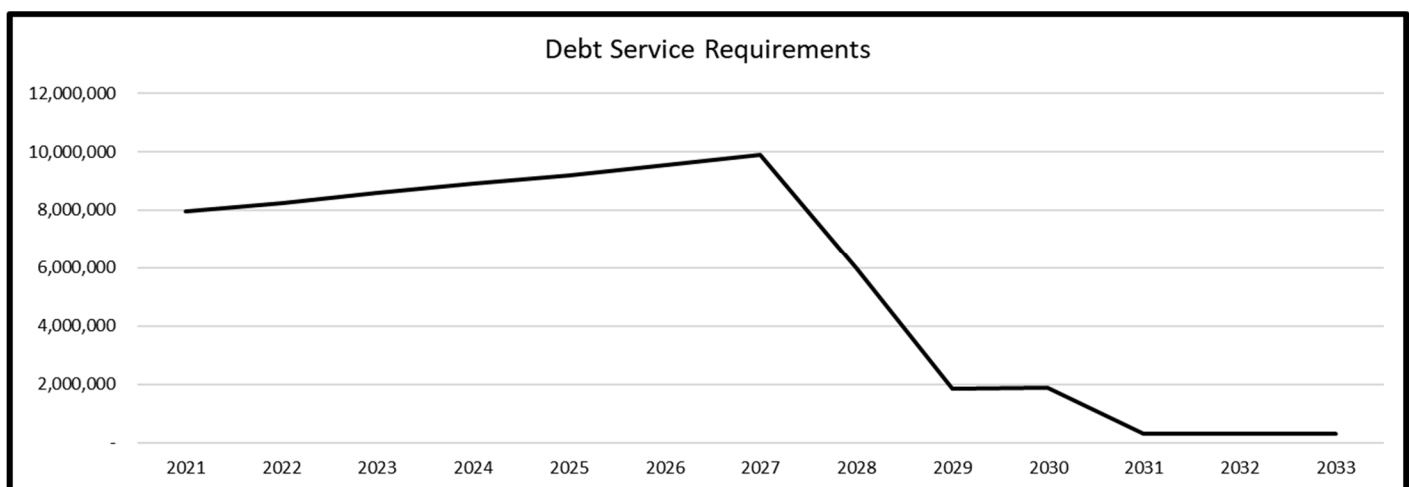
The college has an Aa2 rating on our general obligation debt (of which we have none outstanding) and an Aa3 rating on our outstanding debt, which indicates high quality and very low credit risk.

DESCRIPTION OF DEBT

The full faith and credit obligations are direct obligations backed by the full faith and credit of the District. The District has issued full faith and credit obligations to provide for the acquisition, construction and improvement of District facilities. Interest rates range from 2.00 to 5.75% in accordance with 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 current coupon bonds is payable semiannually at rates ranging from 5.60% to 5.68%. 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 liability to Oregon PERS.

Bond proceeds 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 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 2028. Interest rates range from 1.09% to 6.25% in accordance with the terms stated at issuance. 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 being 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.



MT. HOOD COMMUNITY COLLEGE DISTRICT

SCHEDULE OF DEBT SERVICE REQUIREMENTS

June 30, 2020

Year end 6/30	Payable from:			General Fund				Pension Bond Fund	
				Full Faith and Credit Obligations				Limited Tax	
				Series 2013				Pension Bonds	
				Series 2016				Series 2003	
	All Debt Requirements			Principal	Interest	Principal	Interest	Principal	Interest
	Annual	Principal	Interest	due	due 12/1	due	due 12/1	due	due 12/30
	total			6/1	and 6/1	6/1	and 6/1	12/30	and 6/30
2021	7,947,915	2,842,196	5,105,719	185,000	137,500	1,320,000	766,725	1,337,196	4,201,494
2022	8,247,714	2,924,796	5,322,918	190,000	130,100	1,405,000	713,925	1,329,796	4,478,893
2023	8,584,865	3,053,066	5,531,799	200,000	122,500	1,525,000	643,675	1,328,066	4,765,624
2024	8,900,615	6,725,000	2,175,615	205,000	114,500	1,630,000	567,425	4,890,000	1,493,690
2025	9,179,141	7,370,000	1,809,141	215,000	106,300	1,680,000	485,925	5,475,000	1,216,916
2026	9,531,109	8,125,000	1,406,109	225,000	97,700	1,795,000	401,925	6,105,000	906,484
2027	9,905,545	8,935,000	970,545	235,000	88,700	1,915,000	322,125	6,785,000	559,720
2028	5,990,435	5,505,000	485,435	245,000	79,300	2,050,000	226,375	3,210,000	179,760
2029	1,853,375	1,660,000	193,375	250,000	69,500	1,410,000	123,875		
2030	1,900,375	1,790,000	110,375	265,000	57,000	1,525,000	53,375		
2031	323,750	280,000	43,750	280,000	43,750	-	-		
2032	319,750	290,000	29,750	290,000	29,750	-	-		
2033	320,250	305,000	15,250	305,000	15,250	-	-	-	-
\$	<u>73,004,839</u>	<u>49,805,058</u>	<u>23,199,781</u>	<u>3,090,000</u>	<u>1,091,850</u>	<u>16,255,000</u>	<u>4,305,350</u>	<u>30,460,058</u>	<u>17,802,581</u>

MT. HOOD COMMUNITY COLLEGE DISTRICT

RATIO OF GENERAL BONDED DEBT AND LEGAL DEBT MARGIN

(unaudited)

LAST TEN FISCAL YEARS ENDED JUNE 30

(In \$thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Bonded Outstanding Debt:					
General obligation bonds (1)	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts set aside to repay debt	-	-	-	-	-
Total net general bonded debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Legal Debt Margin:					
Debt limit under ORS 308.207	\$ 737,021	\$ 710,170	\$ 639,316	\$ 562,715	\$ 499,812
Less net debt applicable to legal limit	-	-	-	-	-
Legal debt margin	<u>\$ 737,021</u>	<u>\$ 710,170</u>	<u>\$ 639,316</u>	<u>\$ 562,715</u>	<u>\$ 499,812</u>
Real market property value	\$ 49,134,711	\$ 47,344,662	\$ 42,621,053	\$ 37,514,340	\$ 33,320,820
General obligation bond debt to RMV	0.00%	0.00%	0.00%	0.00%	0.00%
Population (estimate)	328	328	328	358	389
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 FY2020					
Real market property value	\$ 49,134,711				
Applicable debt limit percentage	1.50%				
Legal debt limit	<u>\$ 737,021</u>				

(1) MHCC district has no general obligation bond debt

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 B

Statistical Information

MT. HOOD COMMUNITY COLLEGE DISTRICT

PROPERTY TAX LEVIES AND COLLECTIONS - ALL FUNDS

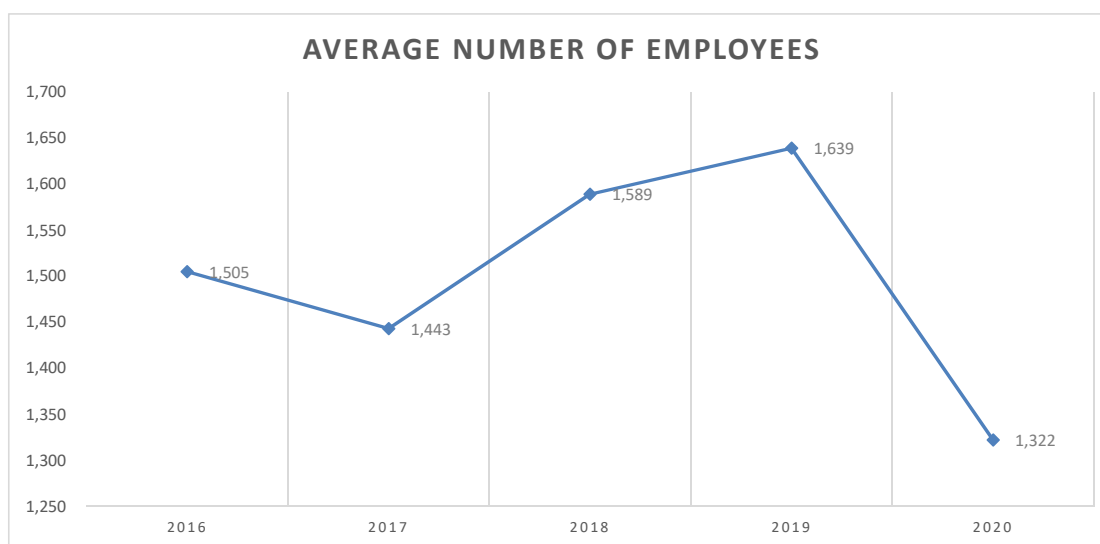
LAST FIVE FISCAL YEARS
(unaudited)
(in \$thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Current tax levy as extended by assessor	\$ 11,748	\$ 12,259	\$ 12,824	\$ 13,341	\$ 13,772
Current tax collections	\$ 11,165	\$ 11,674	\$ 12,150	\$ 12,769	\$ 13,129
Current tax collected as percentage of current levy	95.0%	95.2%	94.7%	95.7%	95.3%
Delinquent tax collections	\$ 248	\$ 219	\$ 201	\$ 521	\$ 207
Total tax collections	\$ 11,413	\$ 11,893	\$ 12,351	\$ 13,290	\$ 13,336
Total tax collected as percentage of current levy	97.1%	97.0%	96.3%	99.6%	96.8%
Uncollected tax	\$ 732	\$ 769	\$ 700	\$ 392	\$ 392
Uncollected tax as percentage of current levy	6.2%	6.3%	5.5%	2.9%	2.8%

MT. HOOD COMMUNITY COLLEGE DISTRICT

AVERAGE NUMBER OF EMPLOYEES

Employee Group	2016	2017	2018	2019	2020
Administration	26	24	28	31	20
Full Time Support Staff	416	414	449	440	414
Full Time Faculty	162	163	153	167	149
Part Time Faculty	404	315	335	373	319
Part Time Hourly	310	354	427	441	248
Students	187	173	197	187	172
Total	1,505	1,443	1,589	1,639	1,322



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

Source: MHCC Human Resource Department and FY20 Comprehensive Annual Financial Report

MT. HOOD COMMUNITY COLLEGE DISTRICT

SALARIES OF EMPLOYEES

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

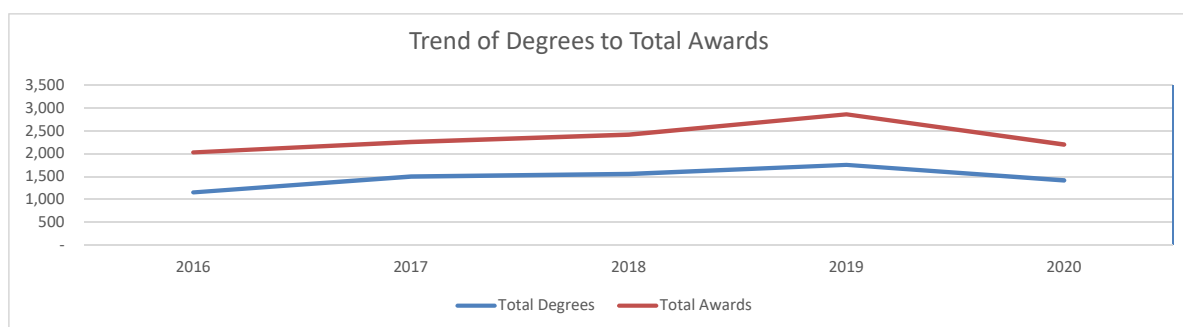
	<u>Salary Range</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE & MANAGERS	\$53,798 - \$222,841	\$ 5,348,564
FULL-TIME FACULTY	\$58,514 - \$99,232	15,652,990
CLASSIFIED	\$31,783 - \$115,257	11,276,237
CONFIDENTIAL	\$34,965 - \$94,097	680,564
PART-TIME FACULTY		4,395,322
PART-TIME HOURLY		1,675,812
STUDENTS		361,059
Total General Fund (01) budget for salaries		<u>\$ 39,390,548</u>

MT. HOOD COMMUNITY COLLEGE DISTRICT

DEGREES AND CERTIFICATES AWARDED

LAST FIVE FISCAL YEARS ENDED JUNE 30
(unaudited)

	2016	2017	2018	2019	2020
Degrees					
Associate of Science	217	382	389	479	381
Associate of Science Oregon Transfer	12	59	61	67	31
Associate of Applied Science	493	426	409	441	392
Associate of Arts Oregon Transfer	272	278	300	329	251
Associate of General Studies	158	356	397	438	362
Total Degrees	<u>1,152</u>	<u>1,501</u>	<u>1,556</u>	<u>1,754</u>	<u>1,417</u>
Certificates	52	320	442	193	134
Certificates (Less Than One Year)	319	9	12	495	282
Total Certificates	<u>454</u>	<u>329</u>	<u>454</u>	<u>688</u>	<u>416</u>
Oregon Transfer Module	<u>378</u>	<u>392</u>	<u>371</u>	<u>387</u>	<u>324</u>
High School Completions	<u>43</u>	<u>33</u>	<u>39</u>	<u>33</u>	<u>41</u>
Total Awards	<u>2,027</u>	<u>2,255</u>	<u>2,420</u>	<u>2,862</u>	<u>2,198</u>



Source: MHCC Analytics and Institutional Research (AIR)



MT. HOOD

COMMUNITY COLLEGE

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Appendix C

Extended Summary of Funds

Extended Summary of Funds by Function

Actual			Budget							
				Amended	Approved	Adopted				
2018-19		2019-20	Fund Title	2020-21	2021-22	2021-22				
General Fund (01)										
\$	31,537,710	\$	31,835,352	Instruction	\$	33,211,829	\$	32,400,762	\$	32,400,762
	9,147,093		9,433,971	Instructional Support		10,160,417		10,668,059		10,668,059
	6,257,571		6,565,121	Student Services		6,796,399		7,179,724		7,293,232
	99,131		116,924	Community Services		108,045		111,155		111,155
	14,124,816		14,490,466	College Support Services		15,164,010		16,126,718		16,126,718
	5,087,545		4,731,506	Plant Operations and Maintenance		5,416,227		5,605,019		5,605,019
	192,274		309,295	Plant Additions		290,000		360,000		360,000
	931,979		847,756	Financial Aid		1,045,602		1,045,602		1,045,602
	675,000		1,100,000	Transfers		487,292		687,292		687,292
	9,027,630		9,557,977	Contingency and Reserves		7,349,265		9,593,834		9,497,213
	77,080,749		78,988,368	Total		80,029,086		83,778,165		83,795,052
Pension Bond Debt Service Fund (03)										
	1,351,360		1,347,649	Debt Services - Principal - Bond		1,337,196		4,072,732		4,072,732
	3,677,331		3,931,041	Debt Services - Interest - Bond		4,201,494		4,608,141		4,608,141
	706,337		1,679,375	Contingency and Reserves		-		-		-
	5,735,028		6,958,065	Total		5,538,690		8,680,873		8,680,873
Physical Plant Maintenance Fund (06)										
	256,757		402,430	Plant Operations and Maintenance		617,950		510,000		510,000
	6,959		53,876	Plant Additions		890,083		390,000		390,000
	403,754		853,606	Contingency and Reserves		-		-		-
	667,470		1,309,912	Total		1,508,033		900,000		900,000
Technology Projects Fund (07)										
	1,031,926		1,481,640	College Support Services		2,111,187		1,803,983		1,803,983
	36,750		5,725	Plant Additions		41,000		40,000		40,000
	580,790		402,765	Contingency and Reserves		-		-		-
	1,649,466		1,890,130	Total		2,152,187		1,843,983		1,843,983
Student Aid Fund (10)										
	18,426,927		19,907,387	Financial Aid		36,273,990		37,423,990		37,423,990
	29,699		29,958	Transfers		60,000		60,000		60,000
	10,259		21,214	Contingency and Reserves		-		-		-
	18,466,885		19,958,559	Total		36,333,990		37,483,990		37,483,990
Federal, State, and Special Projects Fund (16)										
	27,366,105		27,765,324	College Support Services		34,860,000		40,650,000		40,650,000
	985,607		212,834	Plant Additions		5,800,000		22,000,000		22,000,000
	-		-	Financial Aid		100,000		100,000		100,000
	6,796,360		6,728,401	Contingency and Reserves		1,000,000		1,010,000		1,010,000
	35,148,072		34,706,559	Total		41,760,000		63,760,000		63,760,000
Bookstore Fund (40)										
	1,833,715		1,318,460	Student Services		1,670,230		88,113		88,113
	-		-	Transfers		-		16,887		16,887
	231,099		112	Contingency and Reserves		-		-		-
	2,064,814		1,318,572	Total		1,670,230		105,000		105,000

2018-19	2019-20	Fund Title	Amended 2020-21	Approved 2021-22	Adopted 2021-22
Aquatic Center Fund (42)					
743,763	683,602	Student Services	940,492	506,182	506,182
2,000	-	Plant Additions	55,022	-	-
277,263	235,316	Contingency and Reserves	-	-	-
1,023,026	918,918	Total	995,514	506,182	506,182
Clubs Fund (50)					
38,101	15,932	Student Services	165,000	165,000	165,000
-	-	Plant Additions	5,000	5,000	5,000
41,656	41,369	Contingency and Reserves	-	-	-
79,757	57,301	Total	170,000	170,000	170,000
Trusts Fund (51)					
327,627	362,689	Student Services	504,096	504,096	504,096
-	-	Plant Additions	5,000	5,000	5,000
499,239	509,418	Contingency and Reserves	-	-	-
826,866	872,107	Total	509,096	509,096	509,096
Associated Student Government Fund (52)					
821,742	440,772	Student Services	718,744	892,873	892,873
-	-	Plant Additions	131,091	131,091	131,091
352,142	662,564	Contingency and Reserves	371,921	250,857	250,857
1,173,884	1,103,336	Total	1,221,756	1,274,821	1,274,821
\$ 143,916,017	\$ 148,081,827	Total All Funds	\$ 171,888,582	\$ 199,012,110	\$ 199,028,997

Extended Summary of Funds by Object

Actual			Budget		
			Amended	Approved	Adopted
2018-19	2019-20	Fund Title	2020-21	2021-22	2020-21
General Fund - (01)					
\$ 55,627,586	\$ 57,643,744	Personnel Services	\$ 59,113,579	\$ 60,493,266	\$ 60,496,284
8,317,455	7,257,771	Materials & Services	9,334,123	9,106,894	9,217,384
192,274	309,295	Capital Improvements	290,000	360,000	360,000
2,308,825	2,271,825	Debt Service	2,409,225	2,491,277	2,491,277
931,979	847,756	Grants In Aid	1,045,602	1,045,602	1,045,602
675,000	1,100,000	Transfers	487,292	687,292	687,292
-	-	Contingency	5,895,458	7,920,271	7,823,650
9,027,630	9,557,977	Unappropriated Fund Balance	1,453,807	1,673,563	1,673,563
77,080,749	78,988,368	Total	80,029,086	83,778,165	83,795,052
Pension Bond Debt Service Fund - (03)					
5,028,691	5,278,690	Debt Service	5,538,690	8,680,873	8,680,873
706,337	1,679,375	Unappropriated Fund Balance	-	-	-
5,735,028	6,958,065	Total	5,538,690	8,680,873	8,680,873
Physical Plant Maintenance Fund - (06)					
-	-	Personnel Services	-	-	-
256,757	402,430	Materials & Services	617,950	510,000	510,000
6,959	53,876	Capital Improvements	890,083	390,000	390,000
403,754	853,606	Unappropriated Fund Balance	-	-	-
667,470	1,309,912	Total	1,508,033	900,000	900,000
Technology Projects Fund - (07)					
1,031,926	1,481,640	Materials & Services	2,111,187	1,803,983	1,803,983
36,750	5,725	Capital Improvements	41,000	40,000	40,000
580,790	402,765	Unappropriated Fund Balance	-	-	-
1,649,466	1,890,130	Total	2,152,187	1,843,983	1,843,983
Student Aid Fund - (10)					
407,872	394,302	Personnel Services	758,990	833,990	833,990
-	-	Materials and Services	40,000	40,000	40,000
18,019,055	19,513,085	Grants and Loans	35,475,000	36,550,000	36,550,000
29,699	29,958	Transfers	60,000	60,000	60,000
10,259	21,214	Unappropriated Fund Balance	-	-	-
18,466,885	19,958,559	Total	36,333,990	37,483,990	37,483,990
Federal, State & Special Projects Fund - (16)					
17,407,867	18,977,890	Personnel Services	22,360,000	25,850,000	25,850,000
9,958,238	8,787,434	Materials and Services	12,500,000	12,800,000	12,800,000
985,607	212,834	Capital Improvements	5,800,000	22,000,000	22,000,000
-	-	Debt Service	-	2,000,000	2,000,000
-	-	Grants in Aid	100,000	100,000	100,000
-	-	Contingency	1,000,000	1,010,000	1,010,000
6,796,360	6,728,401	Unappropriated Fund Balance	-	-	-
35,148,072	34,706,559	Total	41,760,000	63,760,000	63,760,000

2018-19	2019-20	Fund Title	Amended 2020-21	Approved 2021-22	Adopted 2020-21
		Bookstore Fund - (40)			
986,101	744,470	Cost of Merchandise	1,023,800	-	-
613,123	452,784	Personnel Services	521,721	43,496	43,496
234,491	121,206	Materials and Services	124,709	9,617	9,617
-	-	Capital Improvements	-	35,000	35,000
-	-	Transfers	-	16,887	16,887
231,099	112	Unappropriated Fund Balance	-	-	-
2,064,814	1,318,572	Total	1,670,230	105,000	105,000
		Aquatic Center Fund (42)			
658,906	616,787	Personnel Services	845,892	422,055	422,055
84,857	66,815	Materials & Services	94,600	84,127	84,127
2,000	-	Capital Improvements	55,022	-	-
277,263	235,316	Unappropriated Fund Balance	-	-	-
1,023,026	918,918	Total	995,514	506,182	506,182
		Clubs Fund - (50)			
-	-	Personnel Services	11,210	11,210	11,210
38,101	15,932	Materials & Services	153,790	153,790	153,790
-	-	Capital Improvements	5,000	5,000	5,000
41,656	41,369	Unappropriated Fund Balance	-	-	-
79,757	57,301	Total	170,000	170,000	170,000
		Trusts Fund - (51)			
45,573	62,972	Personnel Services	83,096	83,096	83,096
282,054	299,717	Materials & Services	421,000	421,000	421,000
-	-	Capital Improvements	5,000	5,000	5,000
499,239	509,418	Unappropriated Fund Balance	-	-	-
826,866	872,107	Total	509,096	509,096	509,096
		Associated Student Government Fund - (52)			
305,054	258,414	Personnel Services	360,648	287,736	287,736
516,688	182,358	Materials & Services	358,096	605,137	605,137
-	-	Capital Improvements	131,091	131,091	131,091
-	-	Contingency	59,752	-	-
352,142	662,564	Unappropriated Fund Balance	312,169	250,857	250,857
1,173,884	1,103,336	Total	1,221,756	1,274,821	1,274,821
\$ 143,916,017	\$ 148,081,827	Total All Funds	\$ 171,888,582	\$ 199,012,110	\$ 199,028,997



MT. HOOD

COMMUNITY COLLEGE

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Appendix D

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 DISTRICT BOARD OF EDUCATION

DATE: July 22, 2020

ACTION

ITEM TITLE:

CONTACT PERSON: *Jennifer DeMent, Chief Operations Officer*

SUBJECT: APPROVE BUDGET CALENDAR FOR 2021-22 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 2021-2022 budget.



**MT. HOOD COMMUNITY COLLEGE DISTRICT
BOARD OF EDUCATION**

DATE: July 22, 2020

ACTION

ITEM TITLE:

CONTACT PERSON: *Jennifer DeMent, Chief Operations Officer*

SUBJECT: APPOINTMENT OF A BUDGET OFFICER FOR 2021-22 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 2021-2022 budget officer.

RECOMMENDATION:

To approve the appointment of Jennifer DeMent as the budget officer for the 2021-2022 budget, in accordance with ORS 294.331.



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *April 21, 2021*

ITEM TITLE: 3.1

CONTACT PERSON: *Jennifer DeMent, Chief Operations Officer*

SUBJECT: CONSIDERATION AND APPROVAL OF THE 2021-22 PROPOSED BUDGET

The 2021-22 Proposed Budget is available online at mhcc.edu/BudgetOffice; hard copies are available by request from the budget office.

RECOMMENDATION:

That the Budget Committee move to approve the Mt. Hood Community College District 2021-22 budget of \$199,012,110 including the general fund budget in the amount of \$83,778,165 and all other budgets in the amount of \$115,233,945.

Approve the above resolution as presented.

DocuSigned by:
Andrew Speer
482ACF734DC1438...

4/23/2021

Andrew Speer, Budget Committee Chair

Date



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: April 21, 2021

ITEM TITLE: 3.2

CONTACT PERSON: Jennifer DeMent, Chief Operations Officer

SUBJECT: SET THE TAX LEVY FOR 2021-22

It is recommended the following property taxes to be imposed:

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

RECOMMENDATION:

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

Approve the above resolution as presented.

DocuSigned by:
 Andrew Speer
482ACF794DC1438...

4/23/2021

Andrew Speer, Budget Committee Chair

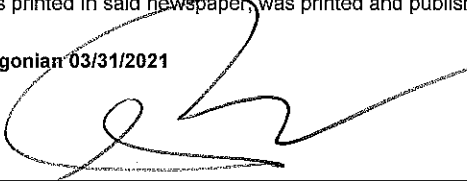
Date

AD#: 0009922410


State of Oregon,) ss
County of Multnomah)

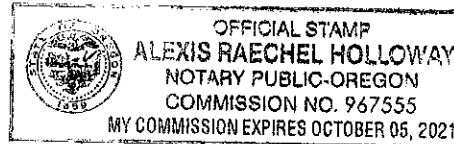
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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


The Oregonian 03/31/2021


Principal Clerk of the Publisher

Sworn to and subscribed before me this 31th day of March 2021


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, 2021 to June 30, 2022 will be held on April 7, 2021 at 6:00 p.m. with a Zoom Meeting. 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 join 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 21 Budget Committee Meeting. A copy of the Proposed Budget may be viewed on or after April 7, 2021 on the Mt. Hood Community College website at www.mhcc.edu.

Zoom Meeting Information:
Please click this URL link to join:
<https://mhcc.zoom.us/j/99096818800?pwd=Wk9KL0hDNExrUE41ODN0RFIwQmxTU09>
Passcode: 797883

Join by Phone:
1-669-900-6833 (San Jose)
1-253-215-8782 (Seattle)

Webinar ID: 990 9681 8800
Passcode: 797883

AD#: 0009943989

State of Oregon,) ss

County of Multnomah)

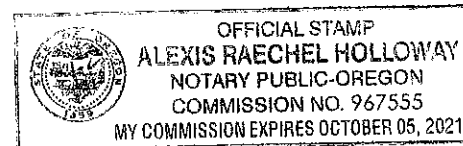
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

The Oregonian 04/14/2021


Principal Clerk of the Publisher

Sworn to and subscribed before me this 19th day of April 2021


Notary Public



THIS NOTICE IS ALSO POSTED ON THE
MHCC website at www.mhcc.edu.



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, 2021 to June 30, 2022 will be held on April 21, 2021 at 6:00 p.m. with a Zoom Meeting. The Zoom Meeting Information is listed below. The purpose of this meeting is for the Budget Committee to approve the budget. A copy of the Proposed Budget is available and may viewed on the Mt. Hood Community College website at www.mhcc.edu.

This is a public meeting where deliberation of the Budget Committee will take place. Questions and comments from the public regarding the Proposed Budget will be accepted and are encouraged. Persons wishing to provide public comment will sign up through the Zoom platform and instructions will be provided at the Zoom meeting. Please provide your full name and address for the public record, and limit your public comments to three minutes. Persons who wish to provide written comments can email them to Laurie.Popp@mhcc.edu, and they will be included in the official record for this meeting.

Zoom Meeting information:

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join. <https://mhcc.zoom.us/j/97395801203?pwd=QTBBVlhDcCtCc01uWG1lNWpOTTBvQT09>

Passcode: 430334

Join by Phone: 1-669-900-6833 (San Jose) or 1-253-215-8782 (Seattle)

Webinar ID: 973 9580 1203

Passcode: 430334

This notice is also posted on the



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *June 16, 2021*

ITEM TITLE: 4.3

CONTACT PERSON: *Jennifer DeMent, Chief Operations Officer*

SUBJECT: CONSIDER RESOLUTION IMPOSING AND CATEGORIZING TAXES

RESOLUTION IMPOSING PROPERTY TAX RATE

Be it resolved, that the Board of Education of Mt. Hood Community College District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.4917/\$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the district:

General Fund:

Subject to the
Education Limitation
\$0.4917/\$1,000

RECOMMENDATION: Approve the above resolution as presented.

DocuSigned by:

Diane Noriega

E55E7D3441C4408

6/17/2021

Diane Noriega, Board Chair

Date

DocuSigned by:

J DeMent

ABF08CDC20E6423...

6/18/2021

Jennifer DeMent, Budget Officer

Date



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *June 16, 2021*

ITEM TITLE: 4.2

CONTACT PERSON: *Jennifer DeMent, Chief Operations Officer*

SUBJECT: CONSIDER RESOLUTIONS TO ADOPT AND MAKE APPROPRIATIONS FOR THE FISCAL YEAR 2021-2022 BUDGET

RESOLUTION ADOPTING THE BUDGET

Be it resolved, that the Board of Education of Mt. Hood Community College District hereby adopts the budget for 2021-2022 in a total sum of **\$199,028,997** now on file in the district budget office and available at <https://www.mhcc.edu/BudgetOffice/>.

RESOLUTION MAKING APPROPRIATIONS

Be it resolved, that the amounts for the fiscal year beginning July 1, 2021 and for the purposes shown below are hereby appropriated:

Function	Fund Title: General Fund Fund #:	Pension Bond Debt Service 03	Physical Plant Maintenance 06	Technology Projects 07	Student Aid 10	Federal, State and Spec Proj 16	Bookstore 40	Aquatics 42	Clubs 50	Trusts 51	Associated Student Government 52	Total
Instruction	32,400,762											32,400,762
Instruction Support	10,668,059											10,668,059
Student Services	7,293,232						88,113	506,182	165,000	504,096	892,873	9,449,496
Community Services	111,155											111,155
College Support Services	16,126,718			1,803,983		40,650,000						58,580,701
Plant Operations and Maintenance	5,605,019		510,000									6,115,019
Plant Additions	360,000		390,000	40,000		22,000,000			5,000	5,000	131,091	22,931,091
Debt Service		8,680,873										8,680,873
Financial Aid	1,045,602				37,423,990	100,000						38,569,592
Transfers	687,292				60,000		16,887					764,179
Contingency	7,823,650					1,010,000						8,833,650
Total Appropriations	82,121,489	8,680,873	900,000	1,843,983	37,483,990	63,760,000	105,000	506,182	170,000	509,096	1,023,964	197,104,577
Unappropriated	1,673,563										250,857	1,924,420
Total Budget	83,795,052	8,680,873	900,000	1,843,983	37,483,990	63,760,000	105,000	506,182	170,000	509,096	1,274,821	199,028,997

Object	Fund Title: General Fund Fund #:	Pension Bond Debt Service 03	Physical Plant Maintenance 06	Technology Projects 07	Student Aid 10	Federal, State and Spec Proj 16	Bookstore 40	Aquatics 42	Clubs 50	Trusts 51	Associated Student Government 52	Total
Personnel Services	60,496,284				833,990	25,850,000	43,496	422,055	11,210	83,096	287,736	88,027,867
Materials & Services	9,217,384		510,000	1,803,983	40,000	12,800,000	9,617	84,127	153,790	421,000	605,137	25,645,038
Capital Improvements	360,000		390,000	40,000		22,000,000	35,000		5,000	5,000	131,091	22,966,091
Debt Service	2,491,277	8,680,873				2,000,000						13,172,150
Grants In Aid	1,045,602				36,550,000	100,000						37,695,602
Transfers	687,292				60,000		16,887					764,179
Contingency	7,823,650					1,010,000						8,833,650
Total Appropriations	82,121,489	8,680,873	900,000	1,843,983	37,483,990	63,760,000	105,000	506,182	170,000	509,096	1,023,964	197,104,577
Unappropriated	1,673,563										250,857	1,924,420
Total Budget	83,795,052	8,680,873	900,000	1,843,983	37,483,990	63,760,000	105,000	506,182	170,000	509,096	1,274,821	199,028,997

RECOMMENDATION: Approve the above resolution as presented.

DocuSigned by:

Diane Noriega

6/17/2021

Diane Noriega, Board Chair

Date

DocuSigned by:

Jennifer DeMent

6/18/2021

Jennifer DeMent, Budget Officer

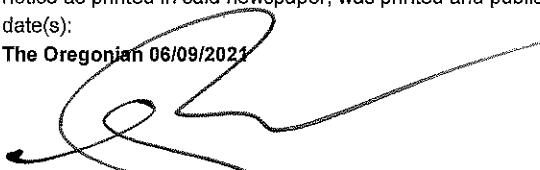
Date

AD#: 0009986970

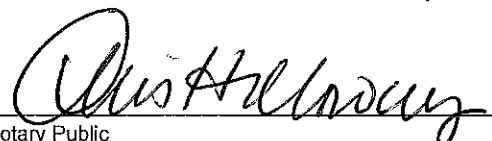
State of Oregon,) ss
 County of Multnomah)

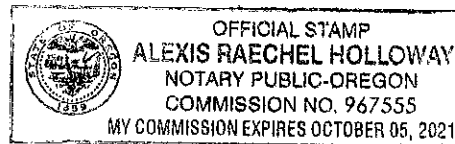
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

The Oregonian 06/09/2021


 Principal Clerk of the Publisher

Sworn to and subscribed before me this 11th day of June 2021


 Notary Public



**Notice of Budget Committee Meeting
 Mt. Hood Community College District
 2021-22 Approved Budget**

The Tax Supervising and Conservation Commission will hold a public hearing on the budget approved by the Budget Committee for Mt. Hood Community College, which encompasses parts of Multnomah, Clackamas and Hood River Counties, State of Oregon for the fiscal year July 1, 2021 to June 30, 2022. The hearing will be held with a Zoom Meeting on the sixteenth day of June 2021 at 6:30 p.m. The Zoom Meeting information is listed below. The purpose of the meeting is to discuss the budget with interested parties. The meeting is open to the public and any member of the public may testify. This meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. Please contact Craig Gibbons at 503 988-4131 or craig.gibbons@multco.us to make a request for an interpreter or other accommodations for persons with disabilities.

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join: <https://mhcc.zoom.us/j/99148660410?pwd=eWptQW1YKzZ6K0lveHFYaldHdzOrQT09>

Passcode: 390170

Join by phone: 1-669-900-6833 (San Jose) or 1-253-215-8782 (Seattle)

Webinar ID: 991 4866 0410

Passcode: 390170

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

SUMMARY OF BUDGET REQUIREMENTS AS APPROVED

Fund Title	Fund #	2021-22 Budget
General Fund	01	\$ 83,778,165
Pension Bond Debt Service Fund	03	8,680,873
Physical Plant Maintenance Fund	06	900,000
Technology Projects Fund	07	1,843,983
Student Aid Fund	10	37,483,990
Federal, State & Special Projects Fund	16	63,760,000
Bookstore Fund	40	105,000
Aquatic Center Fun	42	506,182
Clubs Fund	50	170,000

Trusts Fund	51	509,096
Associated Student Government Fund	52	1,274,821
Total All Funds		\$ 199,012,110

TAX LEVY

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



Jennifer DeMent, Budget Officer

C8986970-01

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

To assessor of Multnomah, Clackamas and Hood River County

FORM ED-50 2021-2022

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The **Mt. Hood Community College District** has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of **Multnomah, Clackamas, Hood River** County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

26000 SE Stark Street	Gresham	OR	97030	7/1/2021
Mailing Address of District	City	State	Zip	Date Submitted
Jennifer DeMent	Chief Operations Officer	503-491-7385	jennifer.dement@mhcc.edu	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 10-20)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



Be Your Dream



mhcc.edu