



MT HOOD
COMM NIT COLLEGE

Adopted Budget

FISCAL YEAR 2022-23



Meet the District Board of Education



MHCC PRESIDENT
Dr. Lisa Skari



ZONE 1
Diane McKeel



ZONE 2
Marie Teune



ZONE 3
Andrew Speer



ZONE 4
Annette Mattson



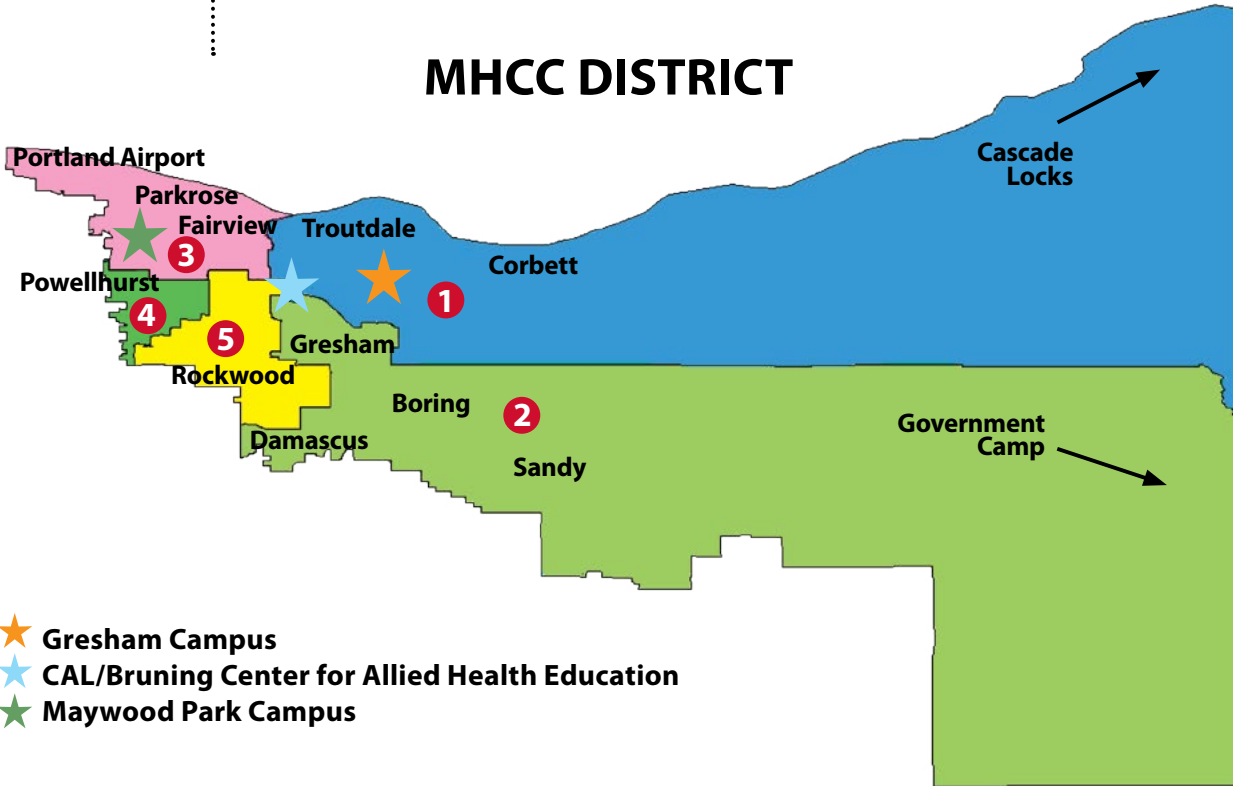
ZONE 5
Kenney Polson



AT-LARGE, POSITION 6
Diane Noriega



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 2021):

- › Full-time: **632**
- › Part-time: **482**

MHCC General Fund Budget (2021-22):

- › \$83.8 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

Mt. Hood Community College has a more than

\$549 Million Positive Economic Impact



in East County, every year –the equivalent of

7,270 Jobs

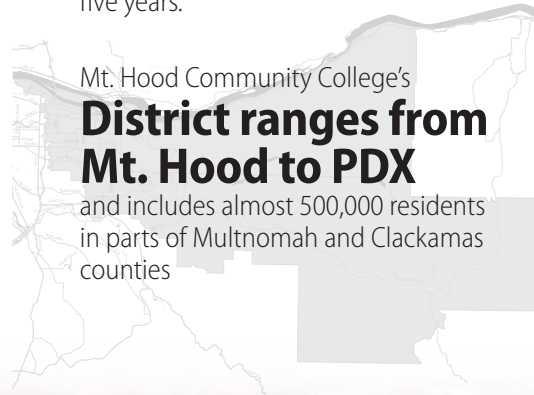
Mt. Hood Community College was ranked as the **top community college** in Oregon **for salary potential** by [payscale.com](https://www.payscale.com)

More than One Million Students

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

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

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



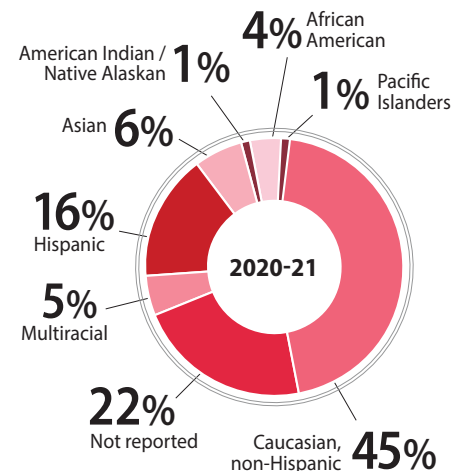
Mt. Hood Community College has **Increased its Completion Rates**

Every year, for five straight years, meaning:

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



Student Diversity



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



Economic Value of Mt. Hood Community College*

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

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

**\$549 Million
Total Impact**

For Every \$1 Spent by ...

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

Impact on MHCC District

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

Student Perspective

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

Social Perspective

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

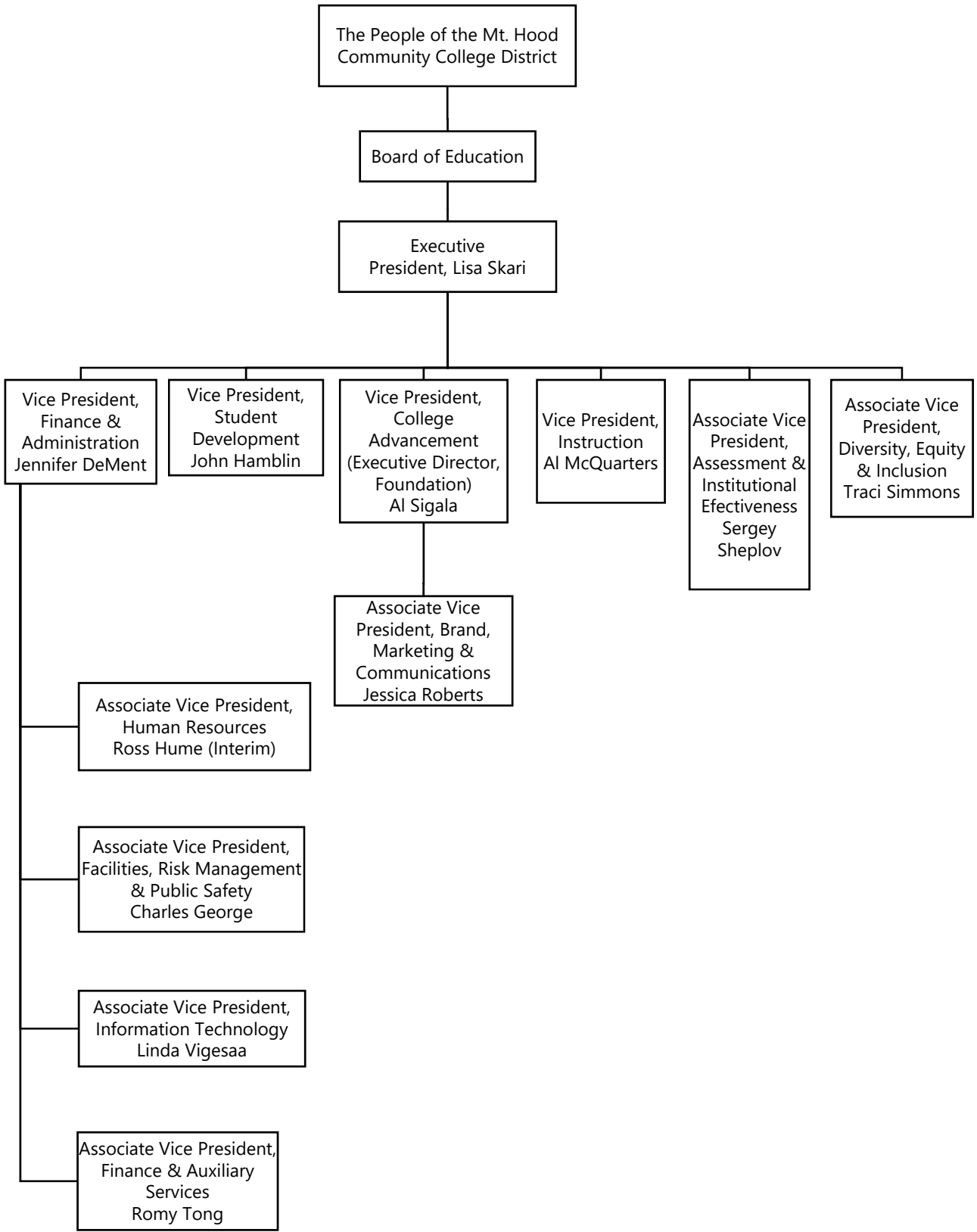
Taxpayer Perspective

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

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

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







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Hood Community College
Oregon**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

| | Page |
|--|-------------|
| <i>President's Budget Message</i> | |
| <i>Budget Process</i> | |
| Compliance and Process | 1 |
| Budget Changes after Adoption | 3 |
| Budget Calendar | 4 |
| Budget Committee | 5 |
| <i>District Profile</i> | |
| District Profile | 6 |
| Equity and Inclusion | 7 |
| Accreditation | 8 |
| <i>Strategic Planning</i> | |
| Mission, Vision & Values | 10 |
| Unit Planning | 11 |
| Strategic Plan | 13 |
| Strategic Capital Projects | 14 |
| <i>Financial Policies</i> | |
| Financial Policies | 16 |
| <i>Budget Summary</i> | |
| By Fund | 21 |
| By Function | 22 |
| By Object | 23 |
| Full-Time Equivalent Positions | 24 |
| Personnel Services | 25 |
| <i>General Fund</i> | |
| By Service Area | 26 |
| Resources | 27 |
| Requirements by Object | 28 |
| Requirements by Function | 29 |
| Requirements by Service Area | |
| <i>President and Governing Board</i> | 30 |
| <i>Development & District Communications</i> | 33 |

| | Page |
|--|-------------|
| Requirements by Service Area (continued) | |
| <i>Instruction & Instructional Support</i> | 36 |
| <i>Student Development</i> | 39 |
| <i>Administrative Services</i> | 42 |
| <i>Institutional Items</i> | 45 |
| Other Funds | |
| Explanation of other funds | 47 |
| Pension Bond Debt Service | 48 |
| Physical Plant Maintenance | 50 |
| Technology Projects | 52 |
| Student Aid & Scholarship | 55 |
| Federal, State, and Special Projects | 57 |
| Bookstore | 59 |
| Aquatic Center | 61 |
| Clubs | 63 |
| Trusts | 65 |
| Associated Student Government | 67 |
| Glossary | 69 |
| Appendix A | |
| Debt Service | 76 |
| Appendix B | |
| Statistical Information | 79 |
| Appendix C | |
| Extended Summary of Funds | 85 |
| Summary of Interfund Transfers | 89 |
| Appendix D | |
| Legal Documents | |

Budget Message



OFFICE OF THE PRESIDENT
 Lisa Skari, Ed.D.
 President
 503-491-7211
Lisa.Skari@mhcc.edu

President's Budget Message to the Mt. Hood Community College (MHCC) District Board of Education Budget Committee, Wednesday, April 06, 2022.

Good Evening, members of the Mt. Hood Community College District Board of Education Budget Committee, students, faculty, staff, and guests. It is with great pride that I share with you the efforts that our faculty and staff have put forth to support the success of our students. Despite the COVID-19 pandemic stretching through a second year, employee efforts to support our students and develop plans to build back enrollment are exemplary.

The Fiscal Year 2022-23 Proposed Budget Summary

The general fund comprises 43% of the District's \$205 million budget. My message will primarily focus on the General Fund and the initiatives across the campus to deliver on the Board's priorities and the College's strategic vision and goals.

**Proposed Budget Summary
by Fund**

| Actual | | Fund Title | Budget | | Difference | |
|-----------------------|-----------------------|---|-----------------------|-----------------------|------------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Proposed 2022-23 | \$ | % |
| \$ 78,988,365 | \$ 82,983,742 | General Fund - (01) | \$ 83,795,052 | \$ 88,284,908 | \$ 4,489,856 | 5.4% |
| 6,958,065 | 7,696,696 | Pension Bond Debt Service Fund - (03) | 69,280,873 | 9,243,317 | (60,037,556) | -86.7% |
| 1,309,913 | 1,255,529 | Physical Plant Maintenance Fund - (06) | 900,000 | 4,950,000 | 4,050,000 | 450.0% |
| 1,890,129 | 1,827,485 | Technology Projects Fund - (07) | 1,843,983 | 2,233,592 | 389,609 | 21.1% |
| 19,958,559 | 18,587,777 | Student Aid & Scholarship Fund - (10) | 37,483,990 | 37,483,990 | - | 0.0% |
| 34,706,559 | 36,182,544 | Federal, State & Special Projects Fund - (16) | 63,760,000 | 58,460,000 | (5,300,000) | -8.3% |
| 1,318,572 | 2,075,294 | Bookstore Fund - (40) | 105,000 | 950,000 | 845,000 | 804.8% |
| 918,918 | 922,306 | Aquatic Center Fund - (42) | 506,182 | 1,581,292 | 1,075,110 | 212.4% |
| 57,301 | 49,513 | Clubs Fund - (50) | 170,000 | 170,000 | - | 0.0% |
| 872,107 | 714,741 | Trusts Fund - (51) | 509,096 | 509,096 | - | 0.0% |
| 1,103,336 | 1,427,407 | Associated Student Government Fund - (52) | 1,274,821 | 1,557,701 | 282,880 | 22.2% |
| \$ 148,081,824 | \$ 153,723,034 | Total All Funds | \$ 259,628,997 | \$ 205,423,896 | \$ (54,205,101) | -20.9% |

State Economic Forecast and the Community College Support Fund

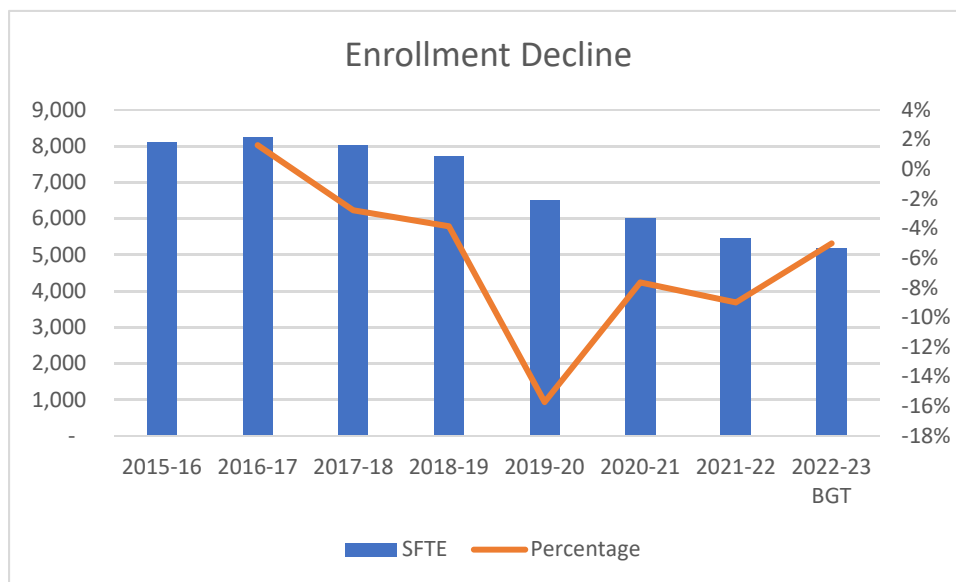
We were fortunate that Oregon's strong economy supported an increase in the Community College Support Fund (CCSF) for the current 2021 – 2023 biennium, increasing funds for Mt. Hood Community College by nearly \$1 million per year. The March 2022 economic forecast describes strong economic growth, despite high inflation. In addition, the labor supply is slowly

increasing, but a tight labor market has created employee recruitment difficulties for the College.

Student Enrollment, General Fund Structural Financial Imbalance, and Mitigation Strategies

Declining enrollment continues to be a problem for the College. A decrease in the number of high school graduates, coupled with a labor market desperate for workers, create challenges to recruit new students. Improving the retention of current students is essential. In addition, reemerging from COVID-19 pandemic restrictions has proved slower than anticipated. As such, the 2022-23 fiscal year budget assumes a 5% decline in enrollment from the projected 2021-22 enrollment levels. In addition to ensuring the 2022-23 course schedule is focused on student success and student's preferred modality, the budget contains investments informed by the College's strategic enrollment planning process.

This past year, over 60 faculty, staff and students participated in strategic enrollment planning with a focus on retention. Eleven cross-functional teams developed action plans in specific areas of enrollment and retention-related activities like financial aid, advising, registration, student basic needs, communications, scheduling, and creating a sense of belonging. While the resulting Strategic Enrollment Plan is a multi-year effort, the teams expect to see increased retention of students as early as Year One. Some examples of the specific investments include part-time advisers, an onboarding navigator, and a communications audit that will result in student-centered messaging in key retention areas.



Increased costs due to inflation, unfunded state and federal mandates like paid sick leave, increased minimum wage, and PERS liabilities have caused expenditures to rise above available resources, creating an operational deficit and putting pressure on our financial stability. In addition, tuition rate increases were kept low based on a desire to maintain affordability for students.

In August of 2021, the College issued an additional \$58.9 million in pension bonds to fund its Public Employee Retirements System (PERS) unfunded actuarial liability. This action has resulted in an employer rate credit that exceeds the debt service payments, generating savings for the District.

As a result, the previously mentioned enrollment declines accelerated by the pandemic have exacerbated the general fund's structural imbalance. Fortunately, federal aid through the Higher Education Emergency Relief Funds has cushioned the impact of the lost revenue from enrollment. However, the College has nearly depleted these funds, and enrollment continues to decline. Investments in the strategic enrollment plan should stabilize and increase enrollment over time. At the same time, we remain mindful that if stabilization does not occur, the College will need to reduce spending to rebalance the budget.

Looking to the future

The 2022-23 proposed budget includes nearly a million dollars of one-time and ongoing investments aligned with college goals of advancing diversity, equity, and inclusion, increasing student success, improving operations, and strengthening community engagement.

- The College will create a new Diversity Recruitment and Retention manager position to advance diversity, equity, and inclusion. The role will focus on redeveloping the recruitment process and training, increasing partnerships, increasing the numbers of historically excluded individual applicants and hires, and implementing strategies to improve employee retention. Additionally, the College will translate board meeting materials to Spanish to create a more inclusive environment for Spanish-speaking residents and increase access to information in the home language of the College's second-largest language group.
- Budget investments to increase student success include many investments across Instruction and Student Development. In Instruction, investments include expanding apprenticeship offerings, equipment and supply purchases to ensure instructional programming is up to date and relevant, and expanded online learning certifications and support. Student Development investments include staffing to improve student onboarding and ensuring students have timely access to academic advising.

- Operational improvements include investments in payroll staffing and strengthening community engagement investments include support of the Small Business Development Center.

Finally, the proposed 2022-23 budget includes long-overdue capital construction investments and deferred maintenance projects. Through general fund reserves and grant awards, the College has qualified to match the legislatively approved \$8 million in capital construction. Projects include the accreditation-required remodel of the Dental Hygiene lab, critical roof replacements, elevator modernizations and other accessibility upgrades, parking lot replacements, a multicultural diversity and equity center, and an enclosure for the outdoor fifty-meter pool.

This budget reflects the commitment of our college faculty and staff, who are determined to provide exceptional programs and services. Despite the current budget uncertainty we face, the campus community keeps our students and community at the center of our work, and drive us to innovate, advance, and evolve as an institution. Because of this commitment, the College will persevere.

Thank you,



Dr. Lisa Skari



MT. HOOD

COMMUNITY COLLEGE

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Budget Preparation (BP 6200)

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

Budget development shall meet the following criteria:

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

Compliance

Local governments in Oregon that are authorized to impose a property tax levy, including Mt. Hood Community College, are subject to the requirements of the Oregon Local Budget Law under ORS 294.305 to 294.565. The law sets out several specific procedures that must be followed during the budgeting process. In accordance with Oregon Administrative Rule 294.352(1), Mt. Hood Community College prepares a "balanced budget", which is defined as one in which total requirements within each fund equal total resources and contingency is not negative.

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

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

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

1. Budget Officer is appointed

The first step in the budget process is the appointment of the budget officer. ORS 294.331 directs the college "to designate a budget officer for the district who shall supervise the preparation of the annual school

budget.” The Budget Officer, appointed by the board, is responsible for preparing the budget calendar, the proposed budget document and publishing the notices of Budget Committee meetings.

2. Approval of the Budget Calendar

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

3. Budget Policy and goals for the upcoming fiscal year are formulated

The College President and the Board of Education determine the budget policy applicable for the fiscal year.

4. Proposed Budget is prepared based on policies

Budget policies are shared with campus stakeholders, and budget managers prepare and submit proposed budgets for their areas of responsibility in collaboration with their teams.

5. Notice of first Budget Committee meeting is published

Notice of the meeting must be published either twice in a newspaper of general circulation not less than 5 days, nor more than 30 days, before the scheduled meeting date. The publication must be separated by at least 5 days. **OR** The notice of the meeting may be published once in a newspaper of general circulation, not more than 30 days before the meeting date and not less than 5 days before the meeting date, and once on the MHCC website in a prominent manner and maintained on the website for at least 10 days before the meeting date. The newspaper notice must contain the internet website address on which the notice is posted.

6. Budget Committee meets to receive the proposed budget and President’s budget message

The budget committee is a subcommittee of the publicly elected board. A budget committee chair is selected by the committee.

7. Notice of second Budget Committee meeting is published

8. Budget Committee meets to approve the budget and levy taxes

A public hearing is held where questions and comments about the budget are encouraged.

9. Budget Summary and Notice of TSCC Budget Hearing is published

10. TSCC holds a public hearing on the District’s budget

The budget is presented by the District. The Commission reviews the budget, asks questions of interest to the general public, makes recommendation(s), and issues a certification letter.

11. Board of Education adopts the budget

The Board is required to hold a public hearing prior to the adoption of the budget by resolution. The resolution must be approved by the Board by June 30 and must contain the appropriation level and tax levies.

12. Adopted budget is filed with TSCC and Multnomah, Clackamas, and Hood River county offices by July 15

Budget Management (BP 6250)

The budget shall be managed in accordance with Oregon Local Budget Law. Budget revisions shall be made only in accordance with these policies and as provided by law.

Mt Hood Community College's unrestricted general reserves shall be no less than 5%, as adopted by the board.

Revenues accruing to the college in excess of amounts budgeted shall be added to the college's reserve for contingencies. They are available for appropriation only upon a resolution of the Board of Education that sets forth the need according to major budget classifications in accordance with applicable law.

Budget Changes after Adoption

In accordance with BP 6300, adjustments to the budget are made in a timely manner, when necessary. Should circumstances arise during the fiscal year that require expenses to be paid that were not budgeted, the College receives revenue it did not plan for in its budget, or changes in budget authority levels are needed, the Board of Education can adopt changes in appropriations. Changes are made through either budget transfer resolutions or supplemental budgets.

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

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

July 2021 - June 2022

July

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Board appoints budget officer; approve budget calendar, ORS 294.331

Board & President Goal Setting

January

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Board receives audit; selects Budget Committee chair.

August

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Board reviews 2nd quarter results and budget assumptions.

September

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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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Budget Committee receives proposed budget ORS 294.40

Public notice website- Budget committee meeting ORS 294.426

Public notice newspaper- Budget committee meeting ORS 294.426

Budget Committee Meeting: Approve budget, levy taxes.

November

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

May

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

Public notice website – Budget hearing ORS 294.448

Public notice newspaper - Budget hearing ORS 294.448

December

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June

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TSCC Budget Hearing ORS 294.453

Adoption of budget by Board of Education ORS 294.456

File adopted budget with TSCC by July 15th

Certify levy with assessor's office ORS 294.458

MT. HOOD COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE

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

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

Andrew Speer, Budget Committee Chair

Annette Mattson, Budget Committee Vice-Chair

Jennifer DeMent, Budget Officer

District Profile

The District

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

Our History

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

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

Board members are elected to four-year terms, meet the second Wednesday night of each month and serve without pay. Presidents of the College have included Earl Klapstein, R. Stephen Nicholson, Paul E. Kreider, Joel Vela, Robert Silverman, John "Ski" Sygielski, 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 19,000 students annually. Classes are offered at the Gresham Campus, Maywood Park Campus, Bruning Center for Allied Health Education and public schools within the district. MHCC offers 120 associate degrees, certificate programs and transfer options at the Gresham Campus, Maywood Park Campus, Bruning Center for Allied Health Education and public schools within the district.

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

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

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

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

Equity and Inclusion

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

- Welcome, value and promote all aspects of diversity among students, employees and our community
- Cultivate a respectful, inclusive and accessible learning and working environment
- Develop capacity to understand issues of difference, power and social justice
- Foster educational, personal, and professional development, resulting in increased effectiveness within diverse contexts.

In 2021, MHCC implemented an [equity lens tool](#) as an initial launch of our Equity Centered Goals framework. This framework will be fully developed as part of our strategic planning process to serve as a guidepost for the future of our organization.

Why do we need an equity lens?

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

MHCC is Tobacco-Free (BP 3570)

Mt. Hood Community College is committed to providing a safe and healthy environment for its employees, students and visitors. In light of evidence that the use of tobacco and nicotine and exposure to secondhand smoke and aerosol (commonly referred to as “vapor”) from electronic devices pose significant health and environmental hazards, smoking, aerosol, and other tobacco use is not permitted on all facilities under the control and use of the College.

Any exception must be approved in advance by the President or their designee with special consideration given to college approved cultural activities.

Public Safety

The federal Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) requires colleges and universities, both public and private, participating in federal student aid programs to disclose campus safety

information, and imposes certain basic requirements for handling incidents of sexual violence and emergency situations. Disclosures about crime statistics and summaries of security policies are made once a year in an Annual Security Report (ASR), and information about specific crimes and emergencies is made publicly available on an ongoing basis throughout the year.

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

Accreditation

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

Accreditation of an institution of higher education by the 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 2016. Three out of four recommendations made during that review have been closed. The recommendation on improvement of student learning outcome assessment was found to be substantially in compliance but in need of improvement. No further reporting on the outstanding recommendation is required. The next visit to reaffirm accreditation will be in Fall 2023.

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

Individuals may also contact:

Northwest Commission on Colleges and Universities
8060 165th Avenue N.E., Suite 100
Redmond, WA 98052
[425-558-4224](tel:425-558-4224)
www.nwccu.org

In addition, these Career Technical programs are accredited or approved by the following associations:

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



MT. HOOD

COMMUNITY COLLEGE

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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

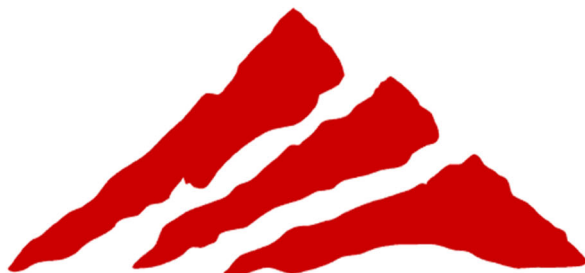
The College continually seeks out educational, economic and cultural opportunities to engage and partner with its surrounding populations in an effort to be a responsive, responsible neighbor, and a college that the community can proudly and confidently support.

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, people, 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.



MT. HOOD

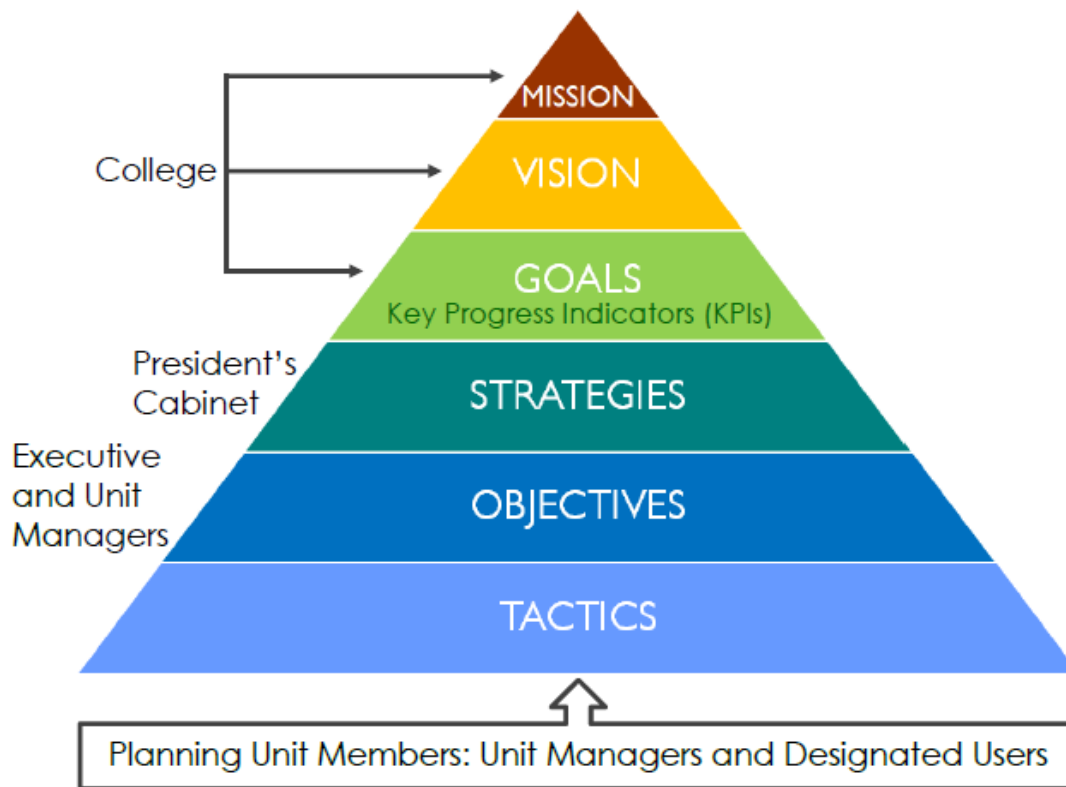
COMMUNITY COLLEGE

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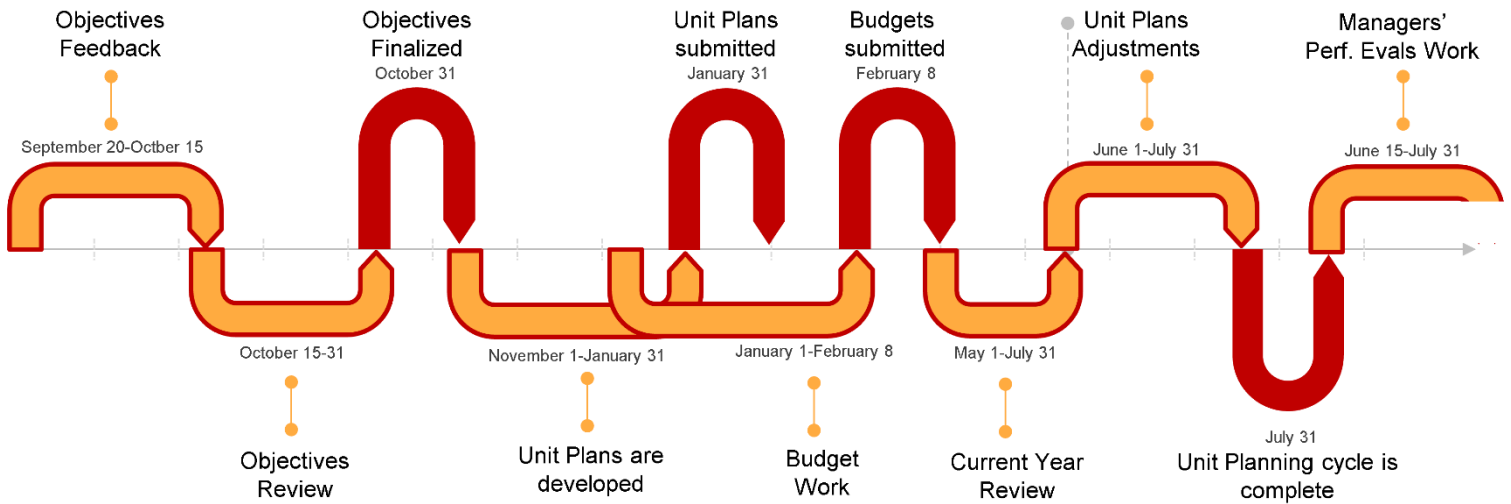
Planning Framework

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.

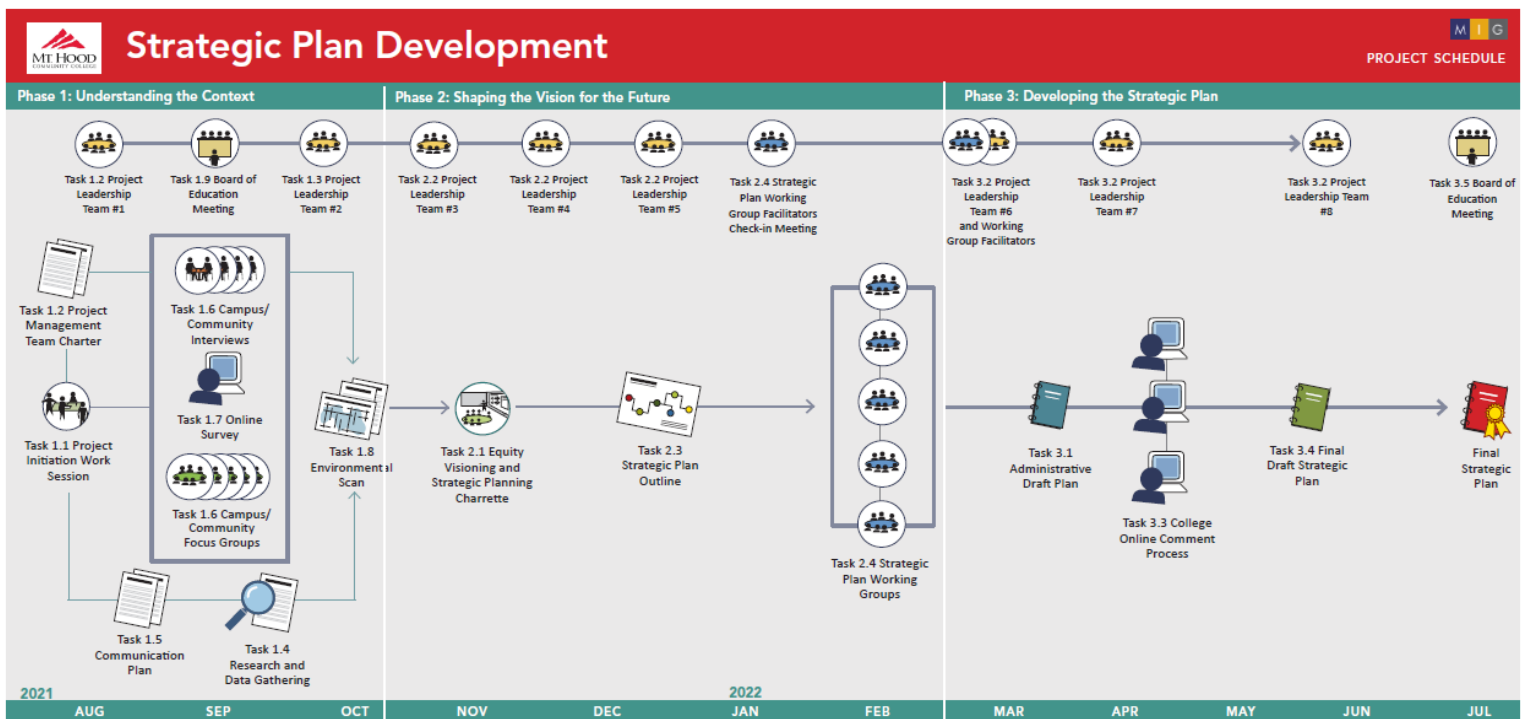


| | Process | Details | Responsible Party/ Time frame | Due Date |
|---|----------------------------|--|--|------------------|
| 1 | | Employees provide feedback on the objectives set by the Executive Managers of their areas. Suggestions to | | October 15, 2021 |
| 3 | Unit Plans Development | Unit Managers using feedback from their employees and checking with Executive Leaders on their expectations develop Unit Plans. Unit Tactics must include work beyond the need for Materials and Services. Executive Leaders | Unit Managers November 1, 2021-January 31, 2022 | January 31, 2022 |
| 5 | Budget Work | Unit Managers prepare and submit their budget requests. In January the work will overlap with Unit Planning. | Unit Managers January 1-February 8, 2022 | February 8, 2022 |
| 7 | 2021-2022 Unit Plan review | Unit Managers conduct year end review and document in the Unit Planning tool what was achieved and where | Unit Managers May 1-July 31, 2022 | July 31, 2022 |



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 used the Equity-Centered Goals Framework developed by MHCC as a starting point. Participants discussed expectations and desired outcomes for the strategic plan, key issues and challenges that should be addressed in the strategic plan, and roles and responsibilities for developing the strategic plan. The results of this work 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.



The work on MHCC's strategic plan is progressing and is now beginning the Strategic Working Group phase of the project. Overall, the project is running slightly behind due to resource constraints resulting from large college initiatives underway simultaneously. Resource challenges have been addressed, and the strategic planning working groups are established, and starting this important phase of the project.

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 all applicable projects.

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 ensure patient 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
7. Aquatics 50M pool enclosure and improvements to restore year-round event capacity.
8. Multicultural Diversity and Equity Center – redesign of previous bookstore space to create a centralized location for student success and support programs.

Financial Policies

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

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

The Board of Education delegates to the President the authority to supervise the general business procedures of Mt. Hood Community College to assure the proper administration of property and contracts; the budget, audit, and accounting of funds; debt administration; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations.

The President shall make appropriate, periodic reports to the Board of Education and shall keep the Board of Education fully advised regarding the college's financial status.

Fiscal Management (BP 6300)

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

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

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

Financial Audits (BP 6400)

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

Purchasing Administrative Regulation

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

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

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

The purchasing policy procedures include the following:

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

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

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

Purchasing (BP 6330)

The Board of Education delegates the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of Mt. Hood Community College to the President. All

purchases with a contract value of \$150,000 or more shall be reviewed and approved by the college's Board of Education prior to purchase.

Bids and Contracts (BP 6340)

The Board of Education delegates the authority to enter into contracts on behalf of the college and establish administrative regulations for contract awards and management to the President, subject to the Community College Rules of Procurement, Oregon Administrative Rules, Oregon Revised Statute, and federal regulations.

College employees shall not have any role in procuring public contracts that may result in a direct, beneficial, or financial interest for themselves, their relatives, members of the household or the businesses with which they are associated.

Cash and Investments

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

Investments (BP 6320)

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

Investments shall be made based on the following criteria:

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

Capital Construction (BP 6600)

The President is responsible for planning and administrative management of Mt. Hood Community College's capital outlay and construction program.

The President shall supervise the college's construction projects. The President may designate a construction manager who shall monitor the progress of all construction work, including inspection of craft and quality,

completion of work to meet specifications, and the suitability of proposed changes to the scope and original design of the work.

Mt. Hood Community College is committed to balancing economic, environmental, sustainable and social responsibilities and reduction the College's dependence on non-renewable energy sources by providing academic programs and operational practices that model the sustainable use of resources.

Capital Assets (AR 3180)

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

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

Basis of Accounting

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

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

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

Revenues are recognized when they are susceptible to accrual. To be susceptible to accrual, the revenue must be both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District deems revenues received within 60 days of the end of the fiscal year to be available and subject to accrual. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated

absences and claims and judgments, which are recorded only when expected to be liquidated with available expendable financial resources. State support is recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Other receipts, including property taxes, become measurable and available when cash is received by the District and recognized as revenue at that time.

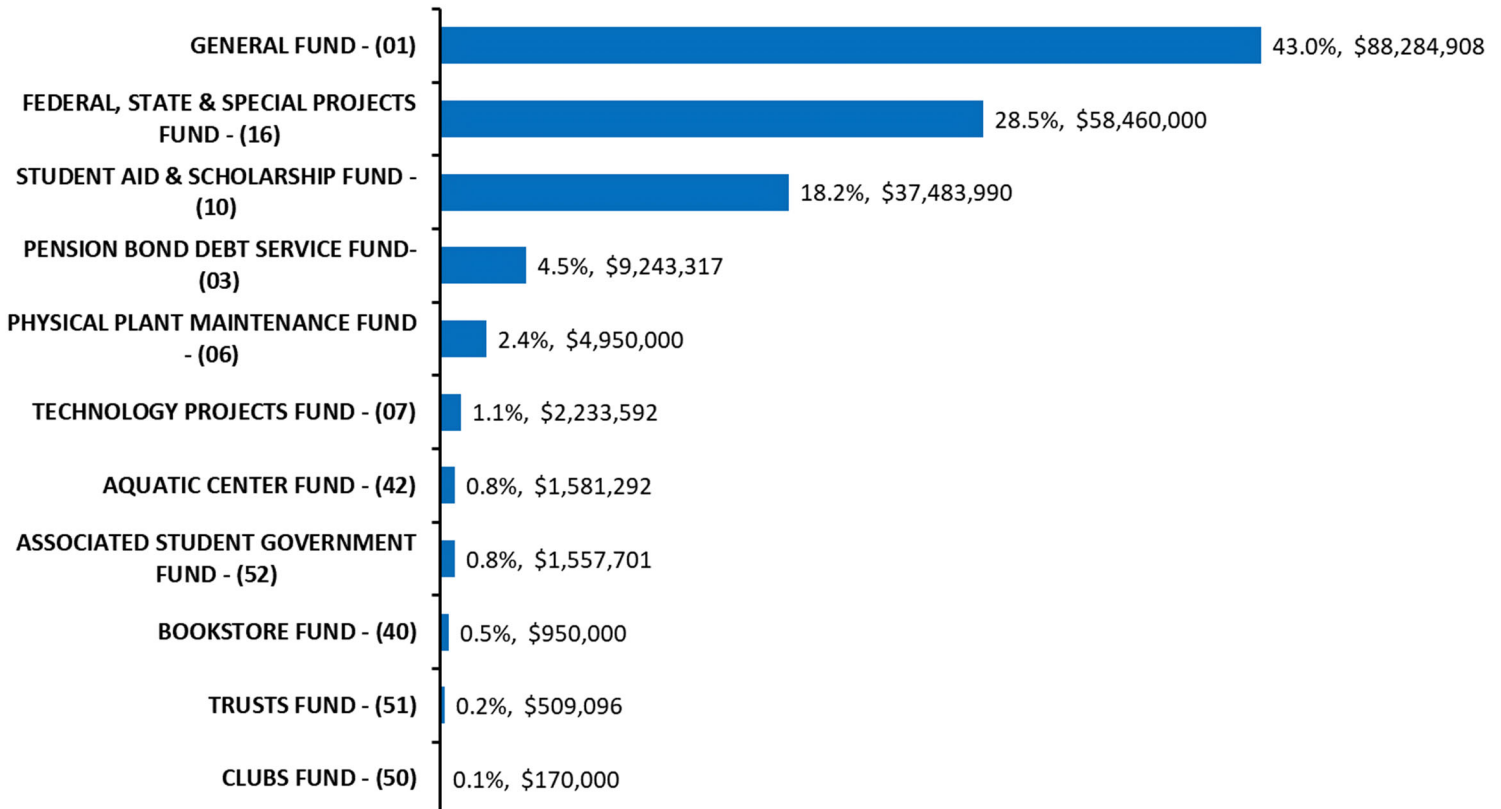
Budget Summary

Budget by Fund

| Actual | | Fund Title | Budget | | | Difference | |
|-----------------------|-----------------------|---|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 78,988,365 | \$ 82,983,742 | General Fund - (01) | \$ 83,795,052 | \$ 88,284,908 | \$ 88,284,908 | \$ 4,489,856 | 5.4% |
| 6,958,065 | 7,696,696 | Pension Bond Debt Service Fund - (03) | 69,280,873 | 9,243,317 | 9,243,317 | (60,037,556) | -86.7% |
| 1,309,913 | 1,255,529 | Physical Plant Maintenance Fund - (06) | 900,000 | 4,950,000 | 4,950,000 | 4,050,000 | 450.0% |
| 1,890,129 | 1,827,485 | Technology Projects Fund - (07) | 1,843,983 | 2,233,592 | 2,233,592 | 389,609 | 21.1% |
| 19,958,559 | 18,587,777 | Student Aid & Scholarship Fund - (10) | 37,483,990 | 37,483,990 | 37,483,990 | - | 0.0% |
| 34,706,559 | 36,182,544 | Federal, State & Special Projects Fund - (16) | 63,760,000 | 58,460,000 | 58,460,000 | (5,300,000) | -8.3% |
| 1,318,572 | 2,075,294 | Bookstore Fund - (40) | 105,000 | 950,000 | 950,000 | 845,000 | 804.8% |
| 918,918 | 922,306 | Aquatic Center Fund - (42) | 506,182 | 1,581,292 | 1,581,292 | 1,075,110 | 212.4% |
| 57,301 | 49,513 | Clubs Fund - (50) | 170,000 | 170,000 | 170,000 | - | 0.0% |
| 872,107 | 714,741 | Trusts Fund - (51) | 509,096 | 509,096 | 509,096 | - | 0.0% |
| 1,103,336 | 1,427,407 | Associated Student Government Fund - (52) | 1,274,821 | 1,557,701 | 1,557,701 | 282,880 | 22.2% |
| \$ 148,081,824 | \$ 153,723,034 | Total All Funds | \$ 259,628,997 | \$ 205,423,896 | \$ 205,423,896 | \$ (54,205,101) | -20.9% |

Budget by Fund

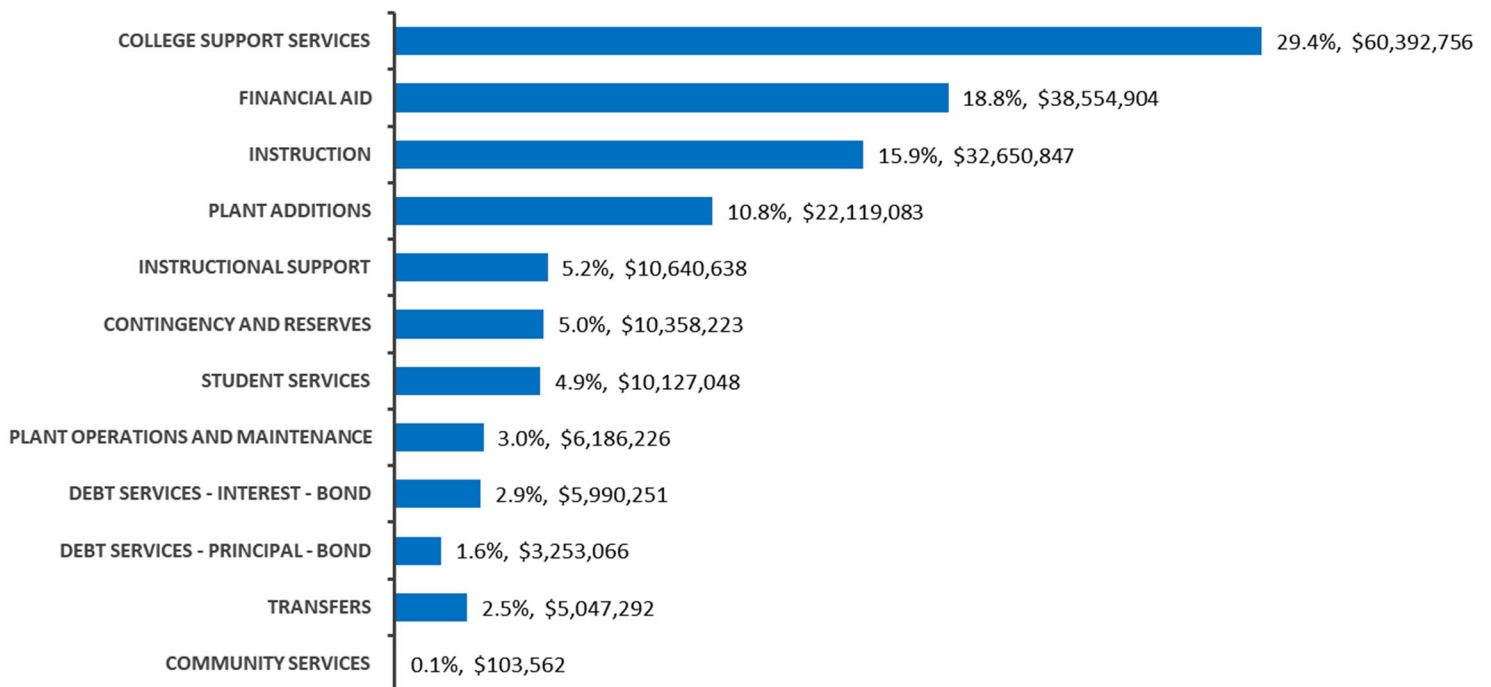
\$205,423,896



Budget by Function

| Actual | | Function | Budget | | | Difference | |
|-----------------------|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 31,835,351 | \$ 31,185,379 | Instruction | \$ 32,408,844 | \$ 32,650,847 | \$ 32,650,847 | \$ 242,003 | 0.7% |
| 9,433,971 | 9,233,769 | Instructional Support | 10,668,059 | 10,640,638 | 10,640,638 | (27,421) | -0.3% |
| 9,386,577 | 8,150,780 | Student Services | 9,559,496 | 10,127,048 | 10,127,048 | 567,552 | 5.9% |
| 116,923 | 108,042 | Community Services | 111,155 | 103,562 | 103,562 | (7,593) | -6.8% |
| 43,612,240 | 43,639,800 | College Support Services | 119,188,201 | 60,392,756 | 60,392,756 | (58,795,445) | -49.3% |
| 5,133,936 | 4,399,125 | Plant Operations and Maintenance | 6,115,019 | 6,186,226 | 6,186,226 | 71,207 | 1.2% |
| 581,730 | 1,161,214 | Plant Additions | 22,966,091 | 22,119,083 | 22,119,083 | (847,008) | -3.7% |
| 20,755,143 | 19,451,229 | Financial Aid | 38,569,592 | 38,554,904 | 38,554,904 | (14,688) | 0.0% |
| 1,129,958 | 511,504 | Transfers | 764,179 | 5,047,292 | 5,047,292 | 4,283,113 | 560.5% |
| 20,817,305 | 30,343,502 | Contingency and Reserves | 10,597,488 | 10,358,223 | 10,358,223 | (239,265) | -2.3% |
| 1,347,649 | 1,337,196 | Debt Services - Principal - Bond | 4,072,732 | 3,253,066 | 3,253,066 | (819,666) | -20.1% |
| 3,931,041 | 4,201,494 | Debt Services - Interest - Bond | 4,608,141 | 5,990,251 | 5,990,251 | 1,382,110 | 30.0% |
| \$ 148,081,824 | \$ 153,723,034 | Total | \$ 259,628,997 | \$ 205,423,896 | \$ 205,423,896 | \$ (54,205,101) | -20.9% |

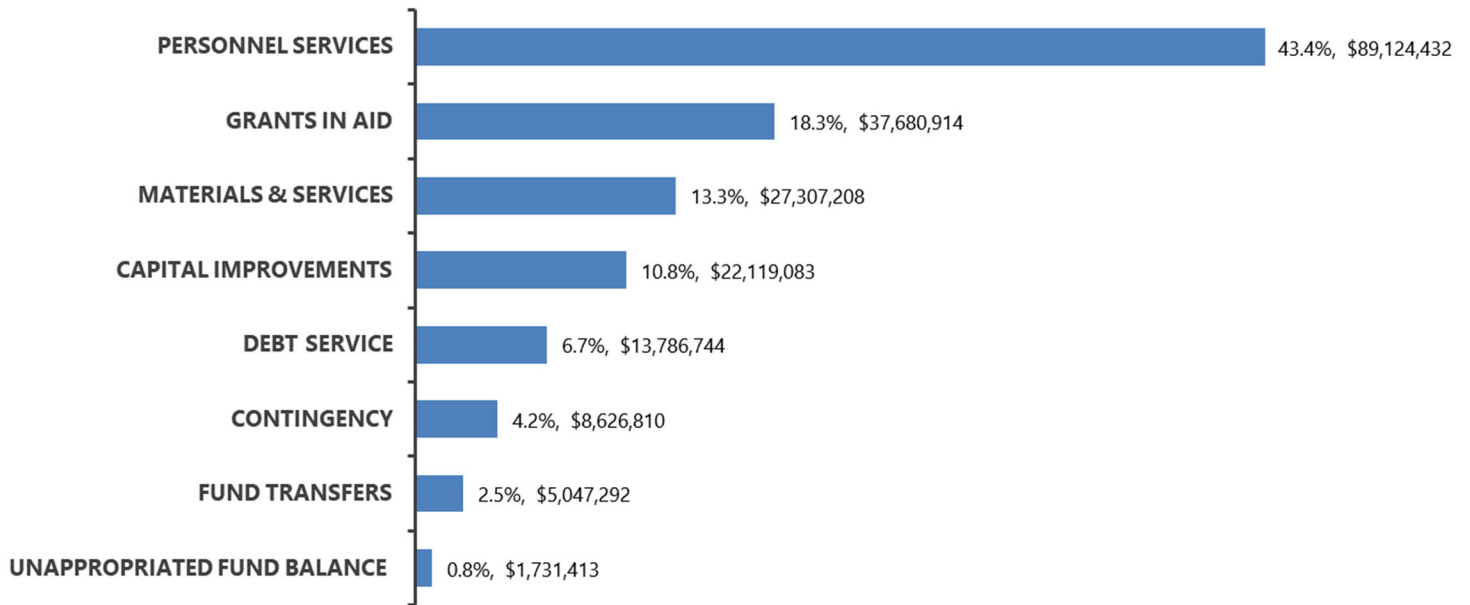
Budget by Function
\$205,423,896



Budget by Object

| Actual | | Object | Budget | | | Difference | |
|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 78,406,893 | \$ 76,358,840 | Personnel Services | \$ 148,172,867 | \$ 89,124,432 | \$ 89,124,432 | \$ (59,048,435) | -39.9% |
| 19,234,582 | 18,178,153 | Materials & Services | 26,260,620 | 27,307,208 | 27,307,208 | 1,046,588 | 4.0% |
| 20,360,841 | 19,221,906 | Grants In Aid | 37,695,602 | 37,680,914 | 37,680,914 | (14,688) | 0.0% |
| 7,550,515 | 7,947,915 | Debt Service | 13,172,150 | 13,786,744 | 13,786,744 | 614,594 | 4.7% |
| 581,730 | 1,161,214 | Capital Improvements | 22,966,091 | 22,119,083 | 22,119,083 | (847,008) | -3.7% |
| 1,129,958 | 511,504 | Fund Transfers | 764,179 | 5,047,292 | 5,047,292 | 4,283,113 | 560.5% |
| - | - | Contingency | 8,923,925 | 8,626,810 | 8,626,810 | (297,115) | -3.3% |
| 20,817,305 | 30,343,502 | Unappropriated Fund Balance | 1,673,563 | 1,731,413 | 1,731,413 | 57,850 | 3.5% |
| \$ 148,081,824 | \$ 153,723,034 | Total | \$ 259,628,997 | \$ 205,423,896 | \$ 205,423,896 | \$ (54,205,101) | -20.9% |

Budget by Object
\$205,423,896



Full-Time Equivalent (FTE) Positions

| Actual | | | Budget | | | Difference | |
|---|---------------|--------------------------|--------------------|---------------------|--------------------|----------------|----------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | FTE | % |
| General Fund (01) | | | | | | | |
| 316.46 | 313.05 | Instruction | 304.57 | 307.05 | 307.05 | 2.48 | 0.8% |
| 90.77 | 89.15 | Instructional Support | 101.27 | 90.81 | 90.81 | (10.46) | -10.3% |
| 72.22 | 67.27 | Student Services | 69.44 | 66.81 | 66.81 | (2.63) | -3.8% |
| 1.00 | 1.00 | Community Services | 1.00 | 1.00 | 1.00 | - | - |
| 79.06 | 76.66 | College Support Services | 80.68 | 85.77 | 85.77 | 5.09 | 6.3% |
| 36.81 | 39.08 | Facilities Management | 39.47 | 36.36 | 36.36 | (3.11) | -7.9% |
| 596.32 | 586.21 | | 596.43 | 587.80 | 587.80 | (8.63) | -1.4% |
| Student Aid & Scholarship Fund (10) | | | | | | | |
| 13.11 | 7.38 | Financial Aid | 26.57 | 26.57 | 26.57 | - | - |
| 13.11 | 7.38 | | 26.57 | 26.57 | 26.57 | - | - |
| Federal, State, & Special Projects Fund (16) | | | | | | | |
| 35.00 | 45.00 | Instruction | 10.00 | 12.00 | 12.00 | 2.00 | 20.0% |
| 20.00 | 21.00 | Student Services | 12.00 | 12.00 | 12.00 | - | - |
| 245.00 | 311.00 | Community Services | 359.90 | 355.00 | 355.00 | (4.90) | - |
| 8.00 | 5.00 | College Support Services | 5.00 | 5.00 | 5.00 | - | - |
| 308.00 | 382.00 | | 386.90 | 384.00 | 384.00 | (2.90) | -0.7% |
| Bookstore Fund (40) | | | | | | | |
| 9.13 | 6.94 | Student Services | 0.17 | 0.00 | 0.00 | (0.17) | -100.0% |
| 9.13 | 6.94 | | 0.17 | 0.00 | 0.00 | (0.17) | -100.0% |
| Aquatic Center Fund (42) | | | | | | | |
| 4.15 | 2.00 | Student Services | 11.14 | 10.92 | 10.92 | (0.22) | -2.0% |
| 4.15 | 2.00 | | 11.14 | 10.92 | 10.92 | (0.22) | -2.0% |
| Trusts Funds (51) | | | | | | | |
| 3.23 | 1.51 | Student Services | 2.68 | 2.68 | 2.68 | - | - |
| 3.23 | 1.51 | | 2.68 | 2.68 | 2.68 | - | - |
| Associated Student Government Fund (52) | | | | | | | |
| 7.34 | 6.22 | Student Services | 6.31 | 6.32 | 6.32 | 0.01 | 0.2% |
| 7.34 | 6.22 | | 6.31 | 6.32 | 6.32 | 0.01 | 0.2% |
| 941.28 | 992.26 | | 1,030.20 | 1,018.29 | 1,018.29 | (11.91) | -1.2% |

Personnel Services

| | Actual | | Budget | | | Difference | |
|---|---------------|---------------|--------------------|---------------------|--------------------|-----------------|--------|
| | 2019-20 | 2020-21 | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Wages and Salaries | | | | | | | |
| General Fund - 01 | \$ 37,122,447 | \$ 36,193,074 | \$ 39,482,130 | \$ 40,671,603 | \$ 40,671,603 | \$ 1,189,473 | 3.0% |
| All Funds combined | 50,235,882 | 48,891,383 | 57,161,764 | 58,436,901 | 58,436,901 | 1,275,137 | 2.2% |
| PERS | | | | | | | |
| General Fund - 01 | 4,411,637 | 4,590,853 | 5,849,731 | 2,671,666 | 2,671,666 | (3,178,065) | -54.3% |
| All Funds combined | 5,714,953 | 6,035,461 | 67,745,677 | 4,539,959 | 4,539,959 | (63,205,718) | -93.3% |
| PERS Bond | | | | | | | |
| General Fund - 01 | 4,688,421 | 4,465,784 | 4,203,630 | 6,648,669 | 6,648,669 | 2,445,039 | 58.2% |
| All Funds combined | 6,230,416 | 5,994,339 | 6,197,616 | 8,664,940 | 8,664,940 | 2,467,324 | 39.8% |
| Health Insurance (Including Dental and Vision) | | | | | | | |
| General Fund - 01 | 7,003,983 | 6,533,558 | 6,458,055 | 6,726,424 | 6,726,424 | 268,369 | 4.2% |
| All Funds combined | 10,190,788 | 9,461,286 | 10,260,886 | 10,504,506 | 10,504,506 | 243,620 | 2.4% |
| Statutory benefits | | | | | | | |
| General Fund - 01 | 4,417,256 | 4,355,920 | 4,647,738 | 4,809,636 | 4,809,636 | 161,898 | 3.5% |
| All Funds combined | 6,034,855 | 5,976,370 | 6,806,924 | 6,978,126 | 6,978,126 | 171,202 | 2.5% |
| Total Personnel Services | | | | | | | |
| General Fund - 01 | \$ 57,643,744 | \$ 56,139,189 | \$ 60,641,284 | \$ 61,527,998 | \$ 61,527,998 | \$ 886,714 | 1.5% |
| All Funds combined | \$ 78,406,894 | \$ 76,358,839 | \$ 148,172,867 | \$ 89,124,432 | \$ 89,124,432 | \$ (59,048,435) | -39.9% |

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



MT. HOOD

COMMUNITY COLLEGE

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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**

| <u>Area</u> | <u>Personnel Services</u> | <u>Materials & Services</u> | <u>Capital</u> | <u>Transfers</u> | <u>Contingency & Fund Balance</u> | <u>Total</u> | <u>% of Total</u> |
|------------------------------|-------------------------------|-------------------------------------|-------------------|---------------------|---|----------------------|-----------------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

Resources

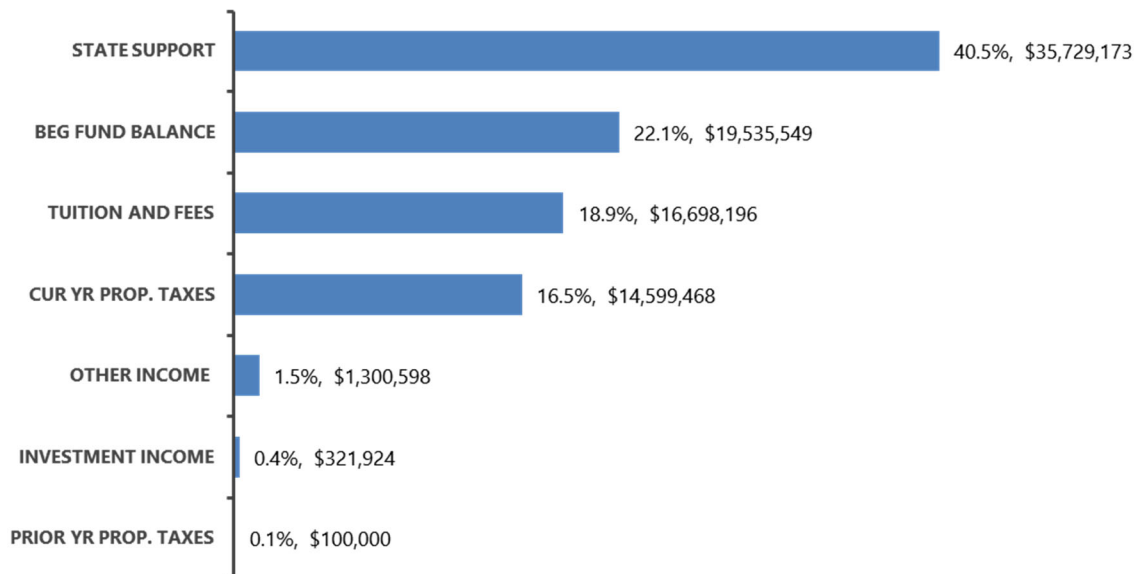
General Fund resources constitute those funds available as a resource, to satisfy the College's obligations within the General Fund for 2022-23. This includes not only projected current year revenues, but also unrestricted General Fund beginning balance, as those funds can also be used to satisfy current year obligations.

Resources for 2022-23 include the following assumptions:

- \$2.58 M increase in State Support
- \$3.8 M decrease in total Tuition and Fees based on FY21 actual enrollment
- 1.7% increase in tuition per credit hour
- \$3 M decrease in Federal Grants due to the end of HEERF funding
- \$0.67 M shortfall as a consequence of declining interest rate and other sources of revenue

General Fund Resources by Object
\$88,284,908

| Actual | | Resources: | Budget | | | Difference | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|---------------------|--------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 32,437,777 | \$ 32,056,348 | State Support | \$ 33,151,497 | \$ 35,729,173 | \$ 35,729,173 | \$ 2,577,676 | 7.8% |
| 13,167,629 | 13,846,291 | Cur Yr Prop. Taxes | 14,462,000 | 14,599,468 | 14,599,468 | 137,468 | 1.0% |
| 157,658 | 202,786 | Prior Yr Prop. Taxes | 190,000 | 100,000 | 100,000 | (90,000) | -47.4% |
| 21,423,072 | 21,506,667 | Tuition and Fees | 20,509,546 | 16,698,196 | 16,698,196 | (3,811,350) | -18.6% |
| 694,547 | 3,826,671 | Federal Grants | 3,000,000 | - | - | (3,000,000) | -100.0% |
| 570,521 | 207,683 | Investment Income | 600,000 | 321,924 | 321,924 | (278,076) | -46.3% |
| - | - | Transfers In | 16,887 | - | - | (16,887) | -100.0% |
| 1,509,531 | 1,670,984 | Other Income | 1,610,889 | 1,300,598 | 1,300,598 | (310,291) | -19.3% |
| 69,960,735 | 73,317,430 | Total Resources | 73,540,819 | 68,749,359 | 68,749,359 | (4,791,460) | -6.5% |
| 9,027,630 | 9,666,312 | Beginning Fund Balance | 10,254,233 | 19,535,549 | 19,535,549 | 9,281,316 | 90.5% |
| \$ 78,988,365 | \$ 82,983,742 | Total Resources and Beginning Fund Balance | \$ 83,795,052 | \$ 88,284,908 | \$ 88,284,908 | \$ 4,489,856 | 5.4% |

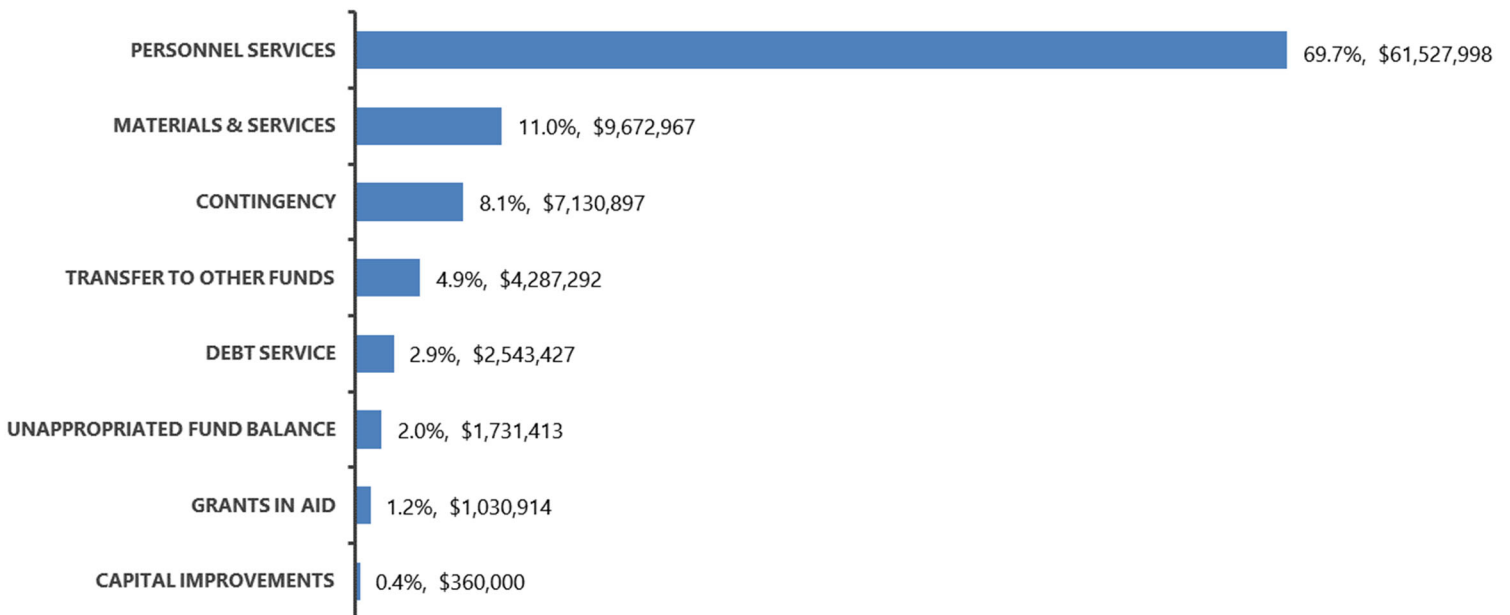


Requirements by Object

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 enhancements or improvements to buildings or equipment and related expenditures. 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
\$88,284,908

| Actual | | Requirements: | Budget | | | Difference | |
|----------------------|----------------------|--|----------------------|----------------------|----------------------|---------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 57,643,744 | \$ 56,139,189 | Personnel Services | \$ 60,641,284 | \$ 61,527,998 | \$ 61,527,998 | \$ 886,714 | 1.5% |
| 7,149,433 | 7,454,631 | Materials & Services | 9,232,966 | 9,672,967 | 9,672,967 | 440,001 | 4.8% |
| 2,271,825 | 2,409,225 | Debt Service | 2,491,277 | 2,543,427 | 2,543,427 | 52,150 | 2.1% |
| 309,295 | 170,076 | Capital Improvements | 360,000 | 360,000 | 360,000 | - | 0.0% |
| 1,100,000 | 487,292 | Transfer to Other Funds | 687,292 | 4,287,292 | 4,287,292 | 3,600,000 | 523.8% |
| 847,756 | 921,010 | Grants in Aid | 1,045,602 | 1,030,914 | 1,030,914 | (14,688) | -1.4% |
| 69,322,053 | 67,581,423 | Total Requirements | 74,458,421 | 79,422,598 | 79,422,598 | 4,964,177 | 6.7% |
| - | - | Contingency | 7,663,068 | 7,130,897 | 7,130,897 | (532,171) | -6.9% |
| 9,666,312 | 15,402,319 | Unappropriated Fund Balance | 1,673,563 | 1,731,413 | 1,731,413 | 57,850 | 3.5% |
| \$ 78,988,365 | \$ 82,983,742 | Total Requirments and Ending Fund Balance | \$ 83,795,052 | \$ 88,284,908 | \$ 88,284,908 | \$ 4,489,856 | 5.4% |

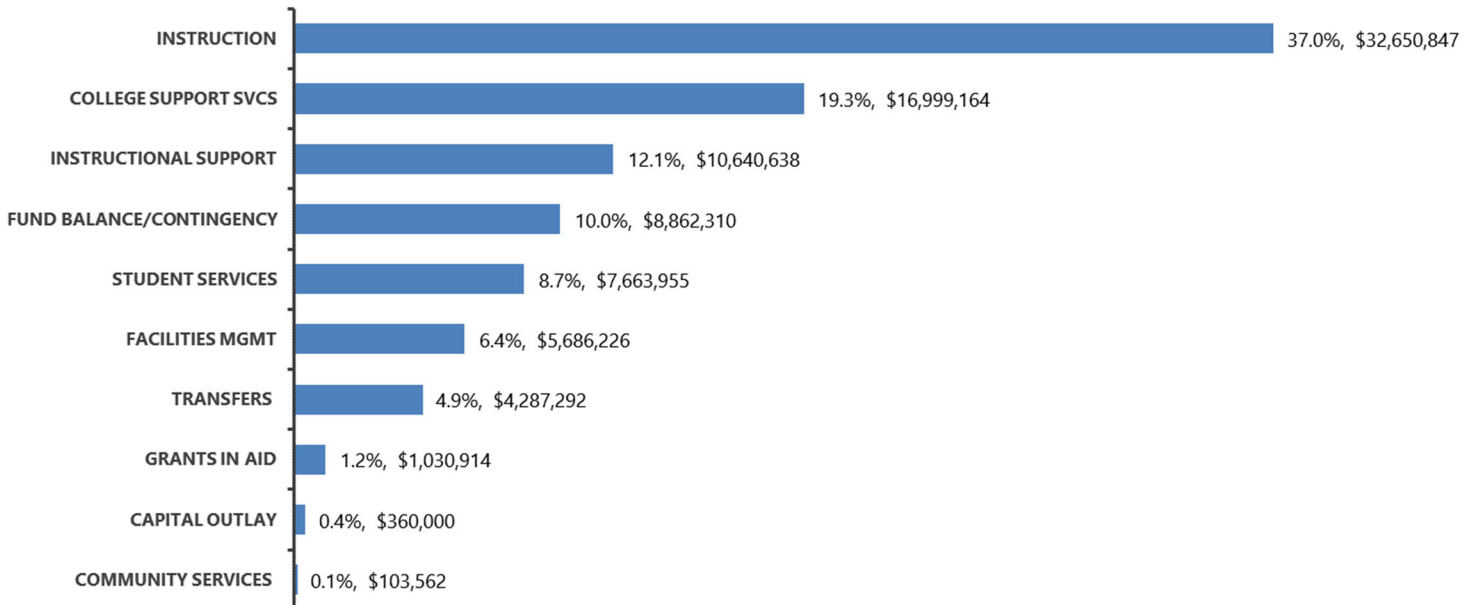


Requirements by Function

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
\$88,284,908**

| Actual | | Requirements: | Budget | | | Difference | |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|---------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 31,835,351 | \$ 31,185,379 | Instruction | \$ 32,408,844 | \$ 32,650,847 | \$ 32,650,847 | \$ 242,003 | 0.7% |
| 9,433,971 | 9,233,769 | Instructional Support | 10,668,059 | 10,640,638 | 10,640,638 | (27,421) | -0.3% |
| 6,565,121 | 6,335,314 | Student Services | 7,438,232 | 7,663,955 | 7,663,955 | 225,723 | 3.0% |
| 116,923 | 108,042 | Community Services | 111,155 | 103,562 | 103,562 | (7,593) | -6.8% |
| 14,382,130 | 14,759,262 | College Support Svcs | 16,134,218 | 16,999,164 | 16,999,164 | 864,946 | 5.4% |
| 4,731,506 | 4,381,279 | Facilities Mgmt | 5,605,019 | 5,686,226 | 5,686,226 | 81,207 | 1.4% |
| 309,295 | 170,076 | Capital Outlay | 360,000 | 360,000 | 360,000 | - | 0.0% |
| 847,756 | 921,010 | Grants in Aid | 1,045,602 | 1,030,914 | 1,030,914 | (14,688) | -1.4% |
| 1,100,000 | 487,292 | Transfers | 687,292 | 4,287,292 | 4,287,292 | 3,600,000 | 523.8% |
| 69,322,053 | 67,581,423 | Total Requirements | 74,458,421 | 79,422,598 | 79,422,598 | 4,964,177 | 6.7% |
| 9,666,312 | 15,402,319 | Fund Balance/Contingency | 9,336,631 | 8,862,310 | 8,862,310 | (474,321) | -5.1% |
| \$ 78,988,365 | \$ 82,983,742 | Total Requirements and Ending Fund Balance | \$ 83,795,052 | \$ 88,284,908 | \$ 88,284,908 | \$ 4,489,856 | 5.4% |



General Fund Service Areas

President and Governing Board

Development and District Communications

Instruction and Instructional Support

Student Development

Administrative Services and Institutional Items



MT. HOOD

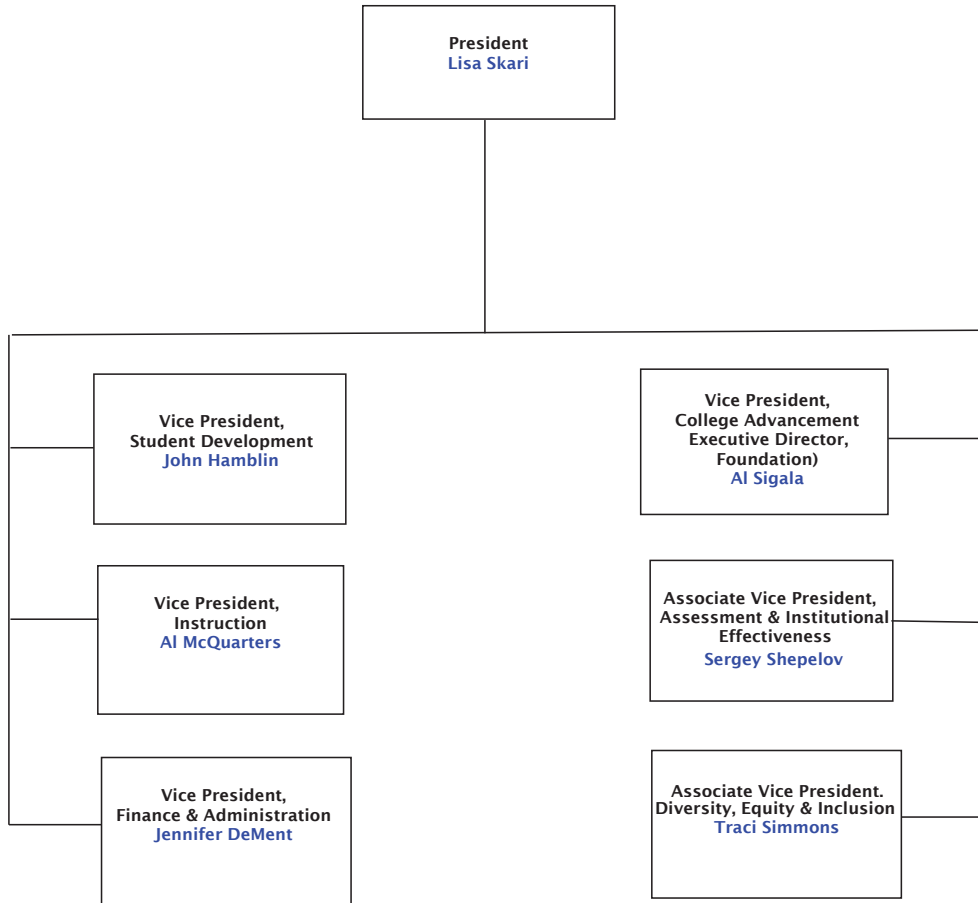
COMMUNITY COLLEGE

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**President
and
Governing Board**



President Office Organizational Structure



**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*

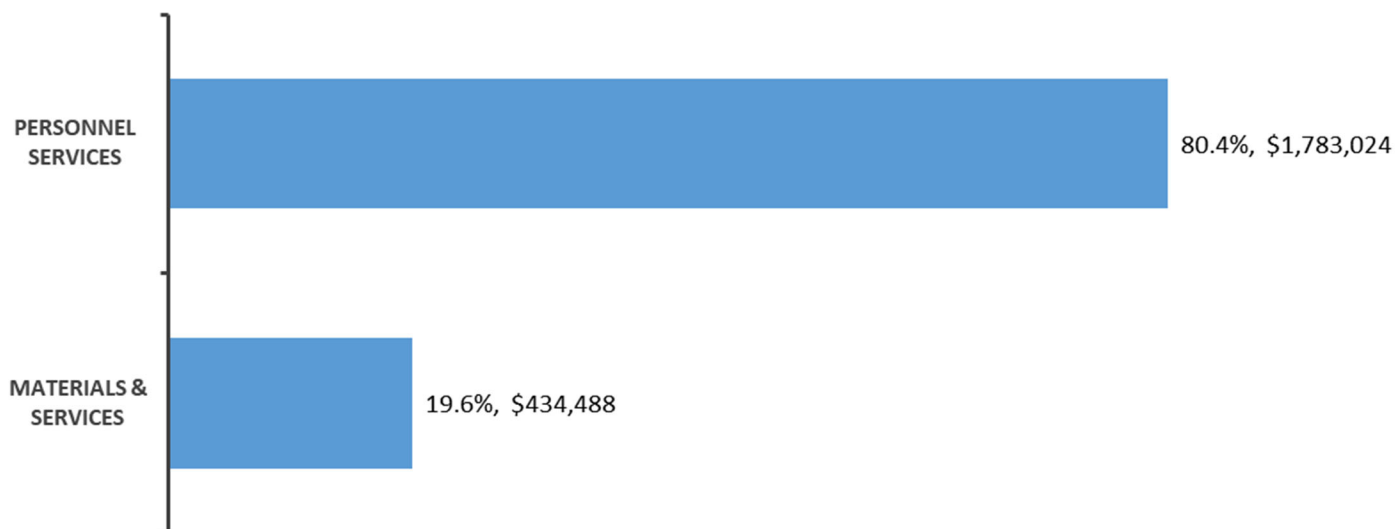
**General Fund
by Service Area**

| <u>Area</u> | <u>Personnel Services</u> | <u>Materials & Services</u> | <u>Capital</u> | <u>Transfers</u> | <u>Contingency & Fund Balance</u> | <u>Total</u> | <u>% of Total</u> |
|--|-------------------------------|-------------------------------------|-------------------|---------------------|---|----------------------|-----------------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

President & Governing Board
\$2,217,512

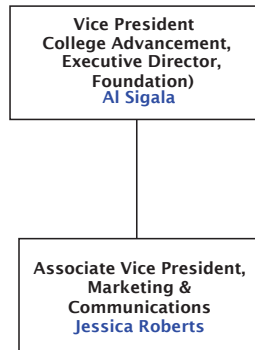
| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 937,012 | \$ 866,413 | Research & Planning | \$ 1,047,742 | \$ 1,062,481 | \$ 1,062,481 | \$ 14,739 | 1.4% |
| 288,201 | 287,660 | Governing Board | 330,708 | 349,544 | 349,544 | 18,836 | 5.7% |
| 425,747 | 384,229 | President's Office | 504,543 | 510,453 | 510,453 | 5,910 | 1.2% |
| 77,221 | 171,556 | Access & Diversity | 214,035 | 295,034 | 295,034 | 80,999 | 37.8% |
| \$ 1,728,180 | \$ 1,709,858 | | \$ 2,097,028 | \$ 2,217,512 | \$ 2,217,512 | \$ 120,484 | 5.7% |



**Development
and
District Communications**



**Development and District Communications
Organizational Structure**



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

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.

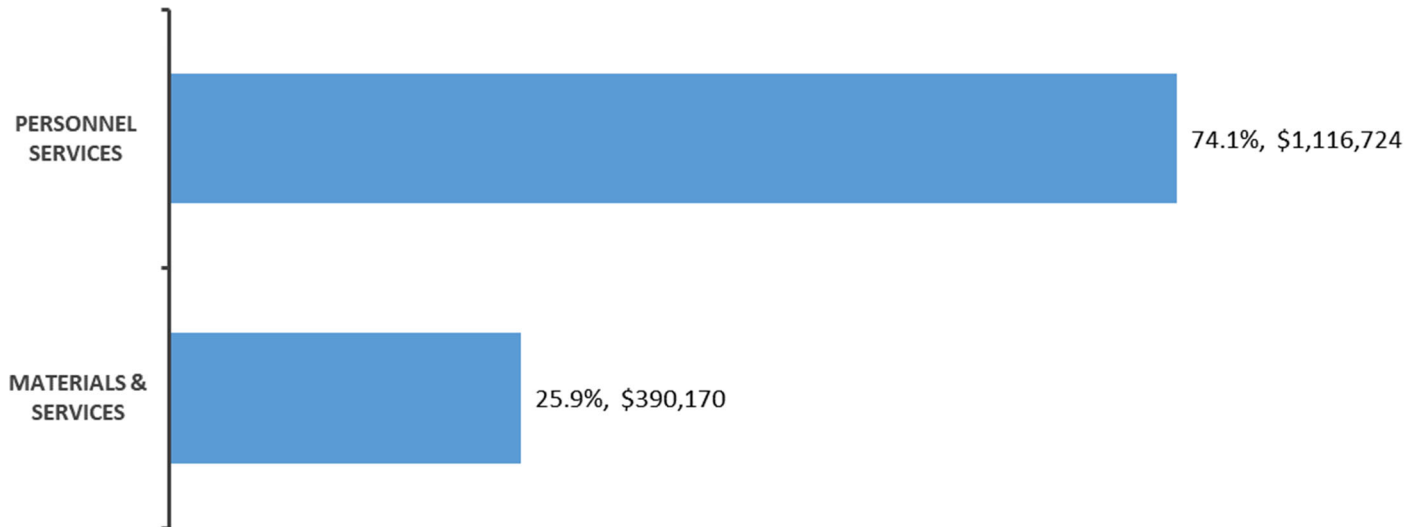
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|--------------------------------------|-----------------------|-------------------------|-------------------|---------------------|-------------------------------|----------------------|---------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

Development & District Communications
\$1,506,894

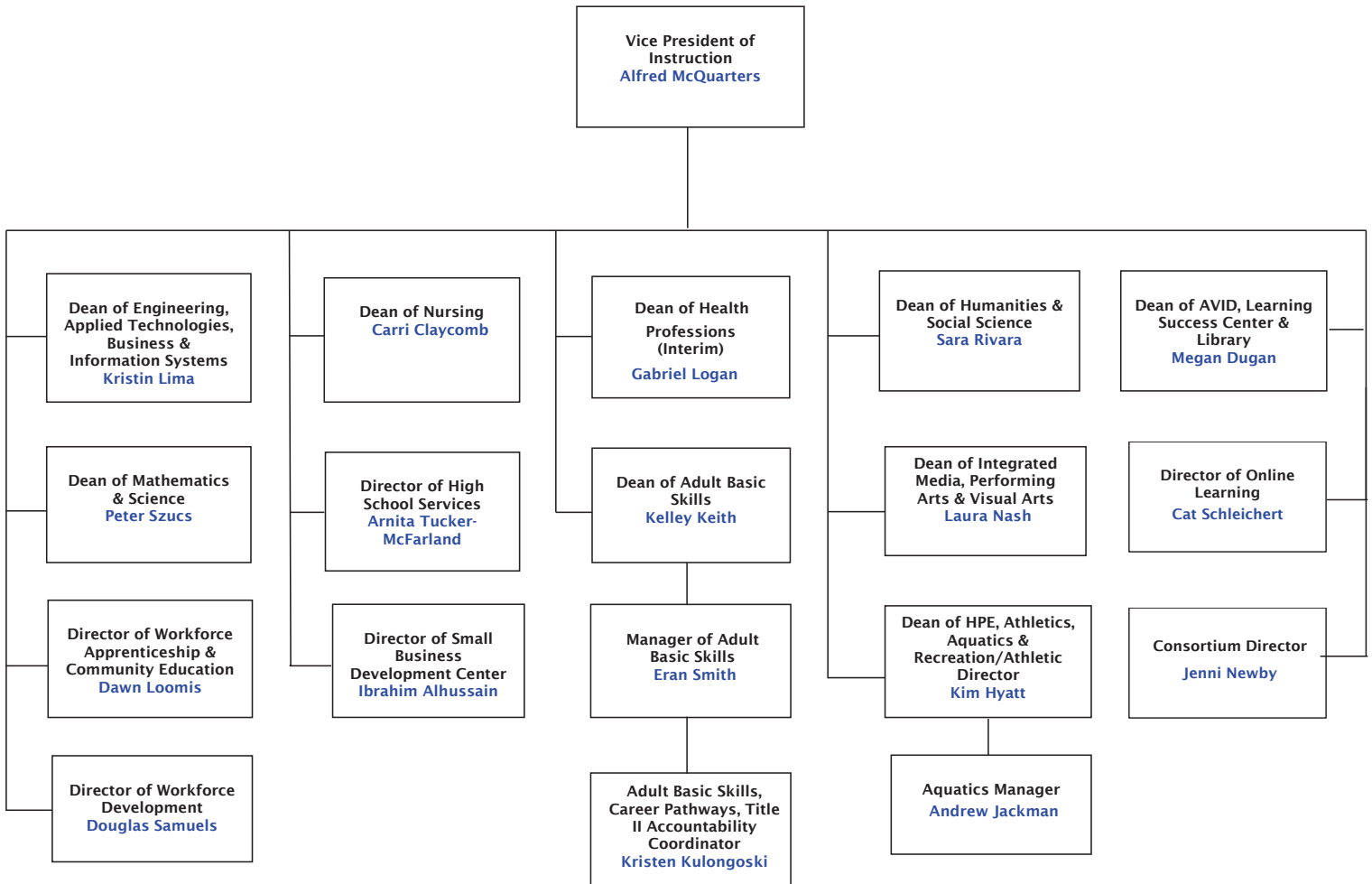
| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 116,924 | \$ 108,042 | Community Service | \$ 111,155 | \$ 103,562 | \$ 103,562 | \$ (7,593) | -6.8% |
| 360,485 | 309,906 | Resource Development | 334,795 | 340,152 | 340,152 | 5,357 | 1.6% |
| 98,014 | 23,237 | Graphic Services | - | - | - | - | - |
| 652,561 | 622,299 | District Communication | 1,044,006 | 1,063,180 | 1,063,180 | 19,174 | 1.8% |
| \$ 1,227,983 | \$ 1,063,484 | | \$ 1,489,956 | \$ 1,506,894 | \$ 1,506,894 | \$ 16,938 | 1.1% |



**Instruction
and
Instructional Support**



**Vice President of Instruction
Organizational Structure**



Instruction & Instructional Support

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

VISION:

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

GOALS:

Improve student success

- Increase 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 to project 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**

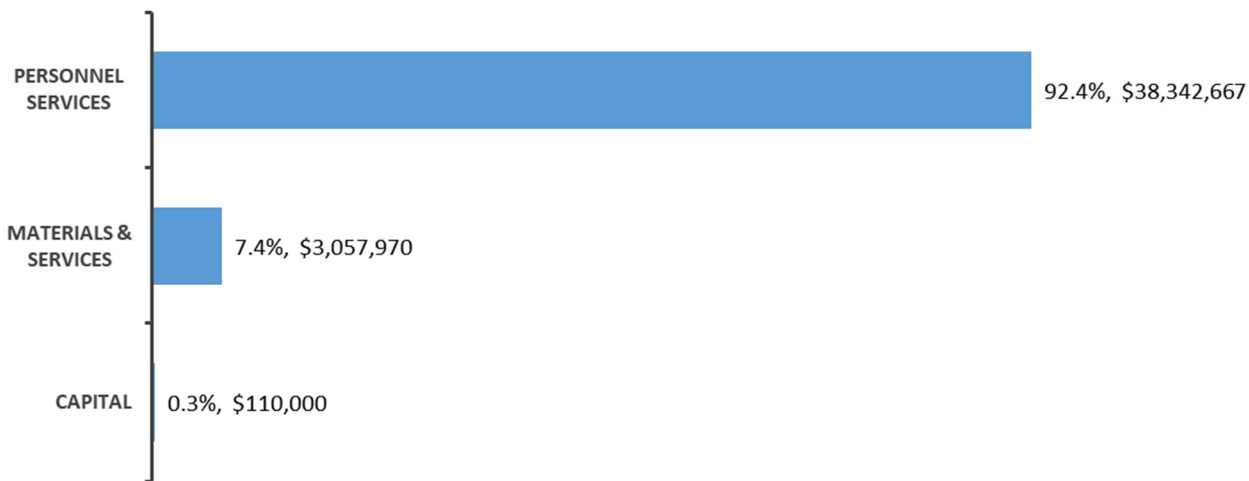
| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|---|----------------------|----------------------|-------------------|---------------------|----------------------------|----------------------|--------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

Instruction & Instructional Support
\$41,510,637

| Actual | | Function | Budget | | | Difference | |
|----------------------|----------------------|---|-----------------------------------|------------------------------------|-----------------------------------|-------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 ⁽¹⁾ | Approved 2022-23 ⁽¹⁾ | Adopted 2022-23 ⁽¹⁾ | \$ | % |
| \$ 1,029,762 | \$ 1,099,200 | Office of Instruction & Centralized Instruction | \$ 7,993,131 | \$ 9,459,955 | \$ 9,459,955 | \$ 1,466,824 | 18.4% |
| 2,987,394 | 3,371,505 | Health Professions | 2,625,686 | 2,636,920 | 2,636,920 | 11,234 | 0.4% |
| 2,043,059 | 2,314,050 | Nursing | 1,940,761 | 2,032,487 | 2,032,487 | 91,726 | 4.7% |
| 5,857,919 | 5,903,308 | Engineering, Applied Technologies, Business & Information Systems | 4,846,538 | 4,212,733 | 4,212,733 | (633,805) | -13.1% |
| 7,119,279 | 7,114,329 | Mathematics & Science | 6,476,323 | 6,250,496 | 6,250,496 | (225,827) | -3.5% |
| 2,011,283 | 2,247,526 | Workforce Apprenticeship & Community Education | 1,887,834 | 1,907,077 | 1,907,077 | 19,243 | 1.0% |
| 550,064 | 535,434 | High School Services | 766,242 | 830,228 | 830,228 | 63,986 | 8.4% |
| 137,624 | 164,714 | Small Business Development Center | 152,984 | 179,054 | 179,054 | 26,070 | 17.0% |
| 3,062,733 | 2,285,830 | Adult Basic Skills | 2,243,728 | 2,059,753 | 2,059,753 | (183,975) | -8.2% |
| 7,063,900 | 6,552,394 | Humanities & Social Science | 5,276,543 | 4,775,782 | 4,775,782 | (500,761) | -9.5% |
| 2,855,363 | 2,670,487 | Integrated Media, Performing Arts & Visual Arts | 2,593,784 | 2,473,259 | 2,473,259 | (120,525) | -4.6% |
| 1,571,370 | 1,390,397 | HPE, Recreation & Athletics | 1,081,749 | 1,134,006 | 1,134,006 | 52,257 | 4.8% |
| 2,667,049 | 2,509,900 | AVID, Learning Success Center & Library | 2,927,064 | 2,845,817 | 2,845,817 | (81,247) | -2.8% |
| 682,428 | 692,117 | Online Learning | 692,649 | 711,770 | 711,770 | 19,121 | 2.8% |
| 65,888 | 44,062 | Human Development | 10,104 | 1,300 | 1,300 | (8,804) | -87.1% |
| \$ 39,705,115 | \$ 38,895,253 | | \$ 41,515,120 | \$ 41,510,637 | \$ 41,510,637 | \$ (4,483) | -0.01% |

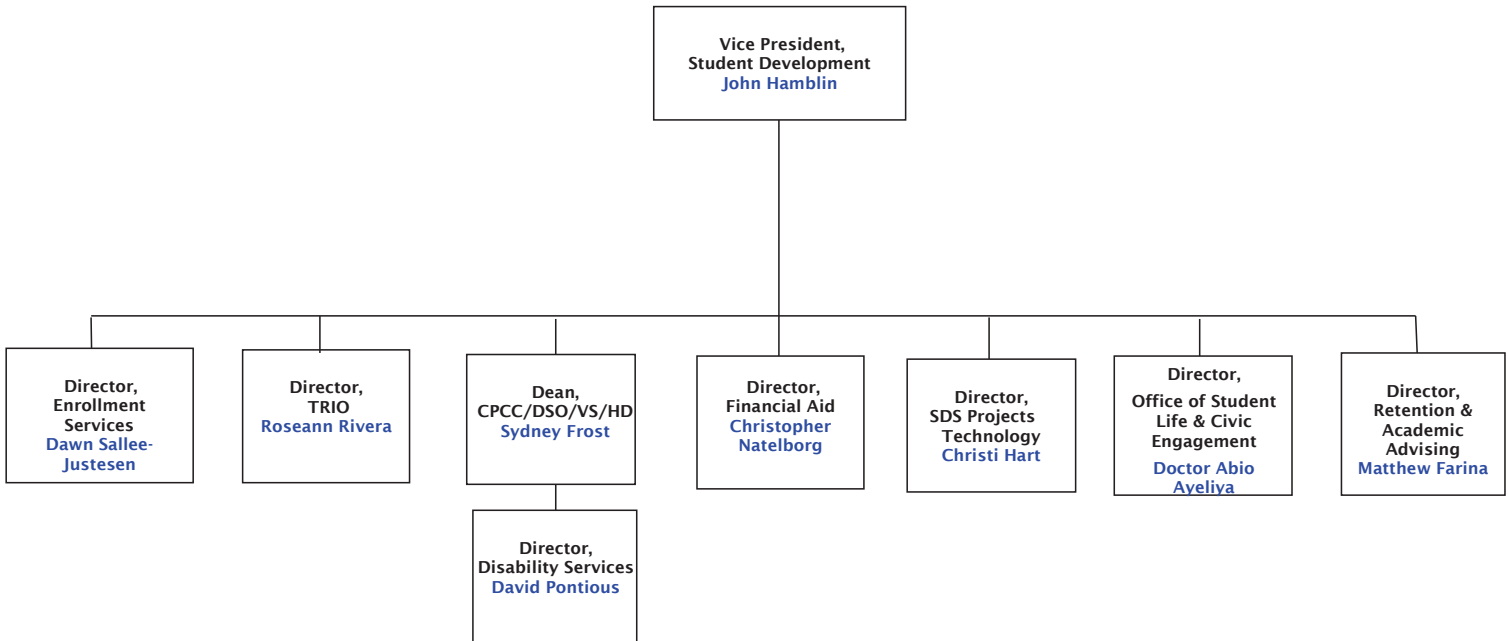
(1) Part-time instruction, extra teach and summer teach are budgeted centrally and are reflected under Centralized Instruction.



Student Development



**Student Development
Organizational Structure**



Student Development

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

VISION:

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

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 | Contingency & Fund Balance | Total | % of Total |
|------------------------------|----------------------|----------------------|-------------------|---------------------|----------------------------|----------------------|-------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

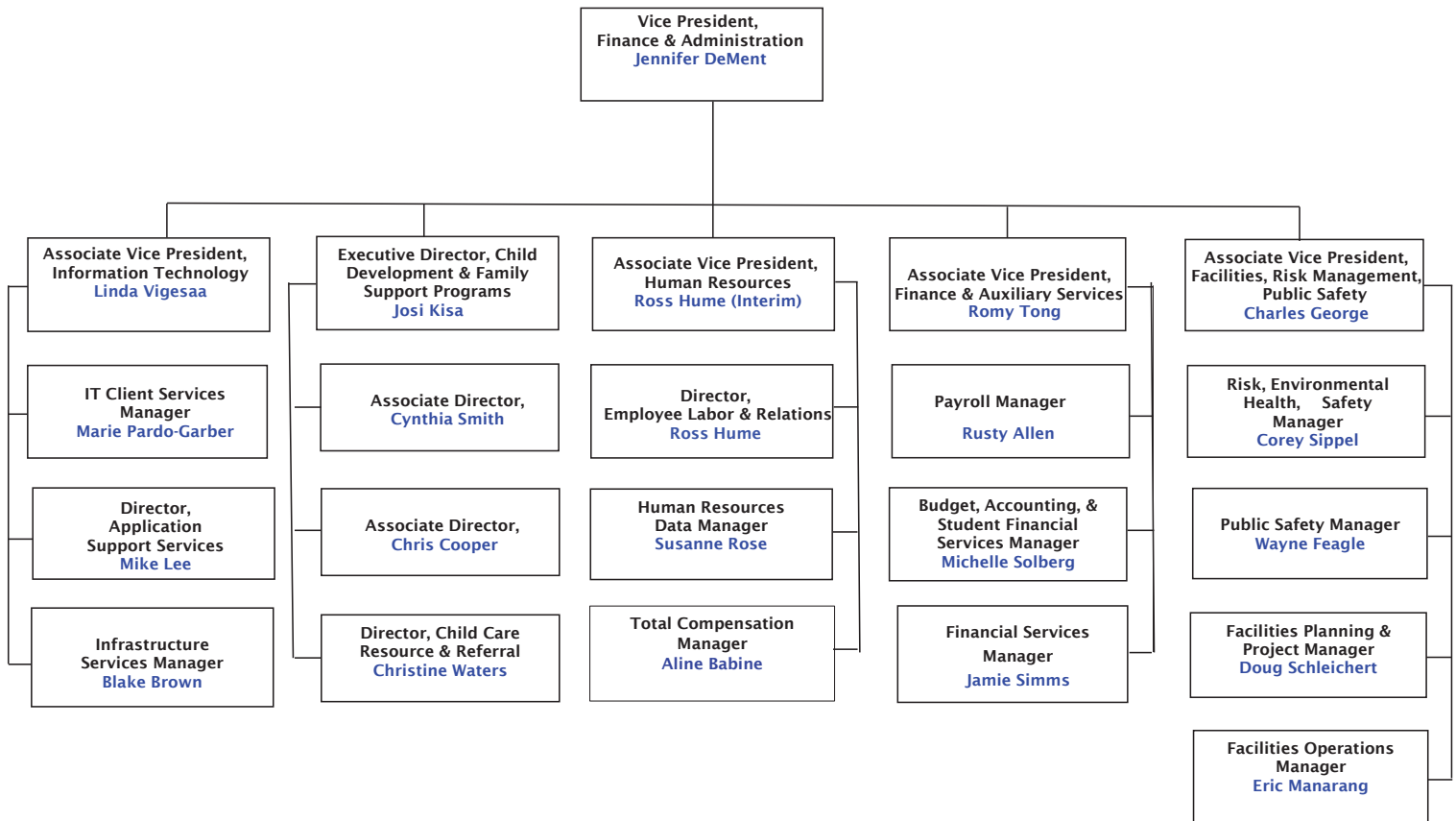
Student Development
\$7,663,955

| Actual | | Function | Budget | | | Difference | |
|--------------------|--------------------|------------------------|--------------------|---------------------|--------------------|------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 818,418 | \$ 858,546 | Student Development | \$ 1,020,735 | \$ 1,041,150 | \$ 1,041,150 | \$ 20,415 | 2.0% |
| 895,136 | 913,960 | Admissions/Records | 1,015,459 | 1,017,643 | 1,017,643 | 2,184 | 0.2% |
| 149,340 | 141,548 | International Program | 155,462 | 157,821 | 157,821 | 2,359 | 1.5% |
| 415,851 | 407,556 | Student Life | 512,443 | 527,768 | 527,768 | 15,325 | 3.0% |
| 62,281 | 118,140 | TRIO program | 50,725 | 68,620 | 68,620 | 17,895 | 35.3% |
| 115,135 | 133,942 | Retention | - | - | - | - | - |
| - | - | Student Basic Needs | 135,000 | 163,541 | 163,541 | 28,541 | 21.1% |
| 611,302 | 575,590 | Advising & Recruitment | 932,138 | 949,272 | 949,272 | 17,134 | 1.8% |
| 363,912 | 390,462 | Disability Services | 448,470 | 463,515 | 463,515 | 15,045 | 3.4% |
| 365,012 | 363,286 | Testing Services | 422,606 | 395,704 | 395,704 | (26,902) | -6.4% |
| 252,057 | 193,712 | Transitions | 245,747 | 247,746 | 247,746 | 1,999 | 0.8% |
| 935,317 | 818,403 | Student Aid | 962,270 | 931,436 | 931,436 | (30,834) | -3.2% |
| 114,385 | 102,436 | Veterans Services | 143,589 | 150,183 | 150,183 | 6,594 | 4.6% |
| 966,422 | 857,725 | Career Services | 865,191 | 909,778 | 909,778 | 44,587 | 5.2% |
| 1,211 | - | Athletics Improvements | - | - | - | - | - |
| 230,914 | 227,107 | Outreach | 269,411 | 272,092 | 272,092 | 2,681 | 1.0% |
| 174,221 | 2 | Orientation Center | - | - | - | - | - |
| 94,206 | 60 | Enrollment Services | - | - | - | - | - |
| - | 232,839 | Student HUB | 258,986 | 367,686 | 367,686 | 108,700 | 42.0% |
| \$6,565,121 | \$6,335,314 | | \$7,438,232 | \$7,663,955 | \$7,663,955 | \$225,723 | 3.0% |



Administrative Services

**Finance & Administration
Organizational Structure**



Administrative Services

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

VISION:

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

GOALS:

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 technologies as needed to address.

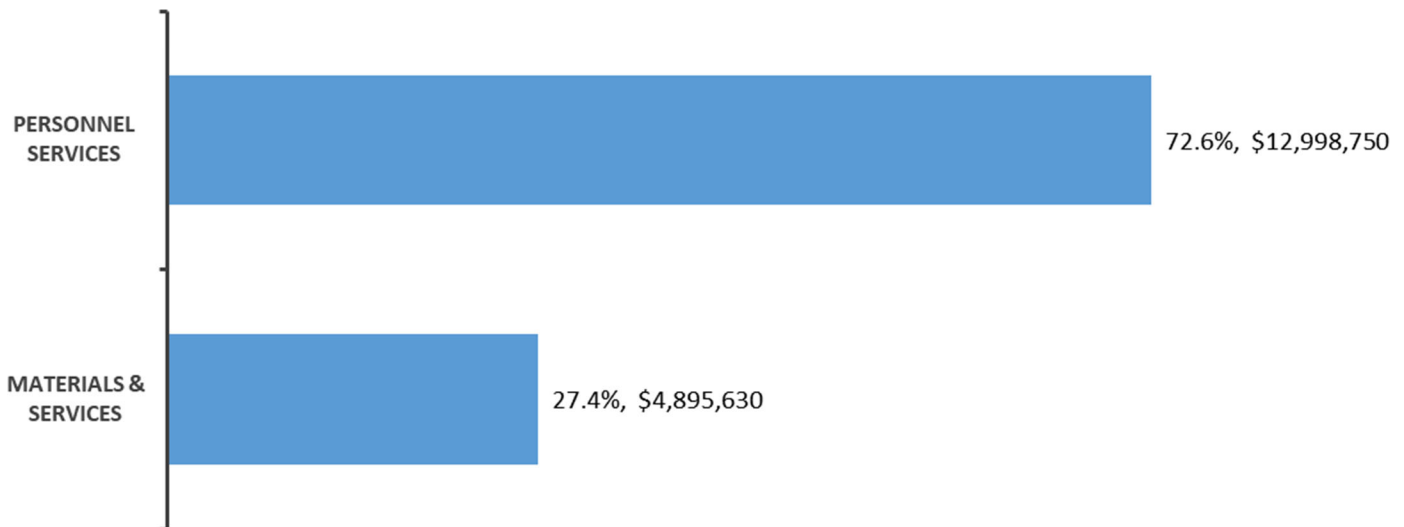
**General Fund
by Service Area**

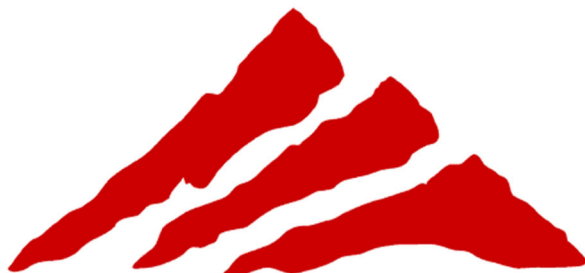
| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|--------------------------------|----------------------|----------------------|-------------------|---------------------|----------------------------|----------------------|--------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items (1) | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

Administrative Services
\$17,894,380

| Actual | | Function | Budget | | | Difference | |
|----------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 558,195 | \$ 527,860 | Academic Computing | \$ 579,685 | \$ 566,665 | \$ 566,665 | \$ (13,020) | -2.2% |
| 328,014 | 326,394 | Administrative Services | 356,934 | 375,837 | 375,837 | 18,903 | 5.3% |
| 545,508 | 672,443 | Risk Management | 687,158 | 750,647 | 750,647 | 63,489 | 9.2% |
| 1,642,716 | 2,048,635 | Business Office | 1,600,611 | 1,624,506 | 1,624,506 | 23,895 | 1.5% |
| 399,912 | 428,774 | Payroll | 415,657 | 508,725 | 508,725 | 93,068 | 22.4% |
| 98,848 | 37,250 | Legal Counsel | 110,005 | 100,000 | 100,000 | (10,005) | -9.1% |
| 3,720,685 | 3,939,755 | Information Technology | 4,584,193 | 4,616,894 | 4,616,894 | 32,701 | 0.7% |
| 323,028 | - | Web Services | - | - | - | - | - |
| 1,400,594 | 1,469,344 | Human Resources | 1,721,582 | 1,937,732 | 1,937,732 | 216,150 | 12.6% |
| 259,822 | 22,234 | Auxiliary Services | 25,500 | 30,571 | 30,571 | 5,071 | 19.9% |
| 140,297 | 111,093 | Copy Machine Services | 154,122 | 146,340 | 146,340 | (7,782) | -5.0% |
| 1,168,099 | 1,131,000 | Public Safety | 1,266,481 | 1,314,264 | 1,314,264 | 47,783 | 3.8% |
| 204,365 | 210,265 | Mailroom/Warehouse | 236,557 | 235,973 | 235,973 | (584) | -0.2% |
| 1,614,992 | 1,537,283 | Plant Operation & Maint | 1,779,270 | 1,784,522 | 1,784,522 | 5,252 | 0.3% |
| 203,899 | 205,306 | Environmental Sfty/Hlth | 268,422 | 276,971 | 276,971 | 8,549 | 3.2% |
| 1,334,523 | 1,205,935 | Custodial Services | 1,491,188 | 1,550,166 | 1,550,166 | 58,978 | 4.0% |
| 385,571 | 412,838 | Grounds Services | 535,184 | 545,755 | 545,755 | 10,571 | 2.0% |
| 1,192,522 | 1,019,918 | Utilities | 1,530,955 | 1,528,812 | 1,528,812 | (2,143) | -0.1% |
| \$ 15,521,588 | \$ 15,306,326 | | \$ 17,343,504 | \$ 17,894,380 | \$ 17,894,380 | \$ 550,876 | 3.2% |





MT. HOOD

COMMUNITY COLLEGE

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Institutional Items

Institutional Items

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

VISION:

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

GOALS:

Increase excellence in operations

- Ensure the MHCC district has representation in all zones through the election of representatives to participate on the board of education.
- Maintain credit rating and future debt capacity of the College by appropriating and making debt service payments on time.
- Ensure contractual requirements for CBA employee skills, training, and support are met.
- Operationalize the board-approved strategic plan.

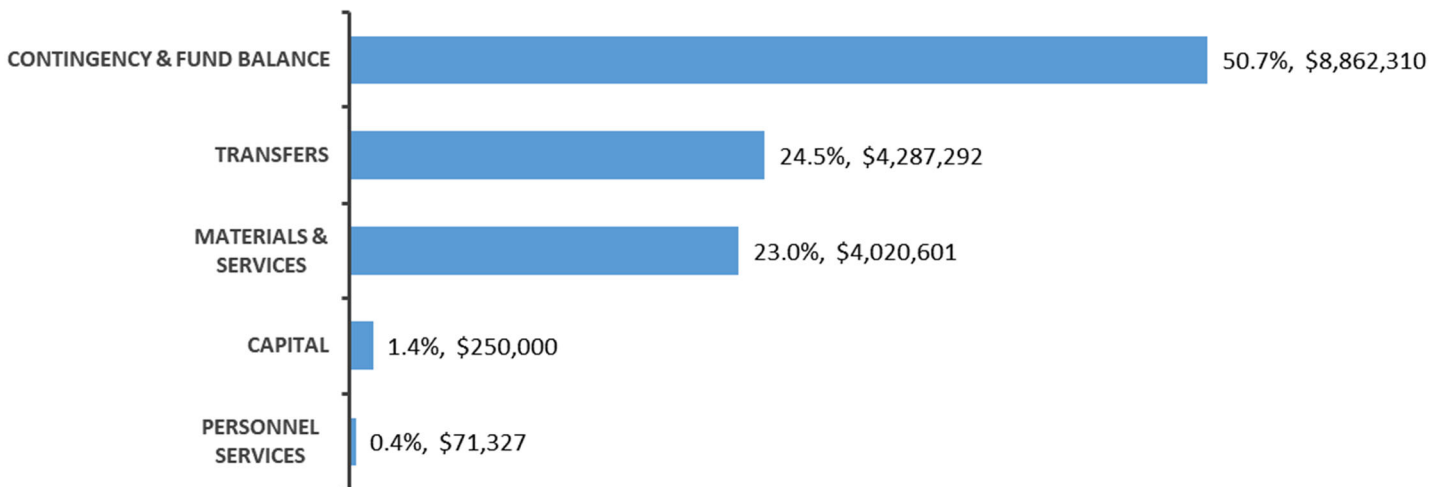
**General Fund
by Service Area**

| Area | Personnel Services | Materials & Services | Capital | Transfers | Contingency & Fund Balance | Total | % of Total |
|------------------------------|-------------------------------|-------------------------------------|-------------------|---------------------|---|----------------------|-----------------------|
| Instruction & Instr. Support | \$ 38,342,667 | \$ 3,057,970 | \$ 110,000 | \$ - | \$ - | \$ 41,510,637 | 47.0% |
| Administrative Services | 12,998,750 | 4,895,630 | - | - | - | 17,894,380 | 20.3% |
| Student Development | 7,215,506 | 448,449 | - | - | - | 7,663,955 | 8.7% |
| President & Governing Board | 1,783,024 | 434,488 | - | - | - | 2,217,512 | 2.5% |
| Development & Dist. Comm. | 1,116,724 | 390,170 | - | - | - | 1,506,894 | 1.7% |
| Institutional Items | 71,327 | 4,020,601 | 250,000 | 4,287,292 | 8,862,310 | 17,491,530 | 19.8% |
| | \$ 61,527,998 | \$ 13,247,308 | \$ 360,000 | \$ 4,287,292 | \$ 8,862,310 | \$ 88,284,908 | 100% |

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

Institutional Items
\$17,491,530

| Actual | | Function | Budget | | | Difference | |
|---------------------|---------------------|-----------------------------|----------------------|----------------------|----------------------|---------------------|------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ 41,998 | \$ 784 | Teaching & Learning Ctr | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ - | - |
| 89,085 | 103,089 | Faculty Association F/T | 125,630 | 128,379 | 128,379 | 2,749 | 2.2% |
| 91,823 | 96,478 | Faculty Association P/T | 107,548 | 122,323 | 122,323 | 14,775 | 13.7% |
| 525 | - | Accreditation | - | - | - | - | - |
| - | 22,223 | Elections | - | 40,000 | 40,000 | 40,000 | 100.0% |
| 2,339,200 | 2,534,672 | Fixed Costs | 2,559,145 | 2,971,310 | 2,971,310 | 412,165 | 16.1% |
| 29,625 | 18,295 | Prof Dev Classified | 38,186 | 38,002 | 38,002 | (184) | -0.5% |
| 847,756 | 921,010 | Waivers | 1,045,602 | 1,030,914 | 1,030,914 | (14,688) | -1.4% |
| 1,100,000 | 487,292 | Transfers | 687,292 | 4,287,292 | 4,287,292 | 3,600,000 | 523.8% |
| - | - | Contingency | 7,663,068 | 7,130,897 | 7,130,897 | (532,171) | -6.9% |
| - | - | Unappropriated Fund Balance | 1,673,563 | 1,731,413 | 1,731,413 | 57,850 | 3.5% |
| \$ 4,540,012 | \$ 4,183,843 | | \$ 13,911,034 | \$ 17,491,530 | \$ 17,491,530 | \$ 3,580,496 | 26% |



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 & Scholarship 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).

VISION:

Fund Pension Bond payoff through internal payroll assessments.

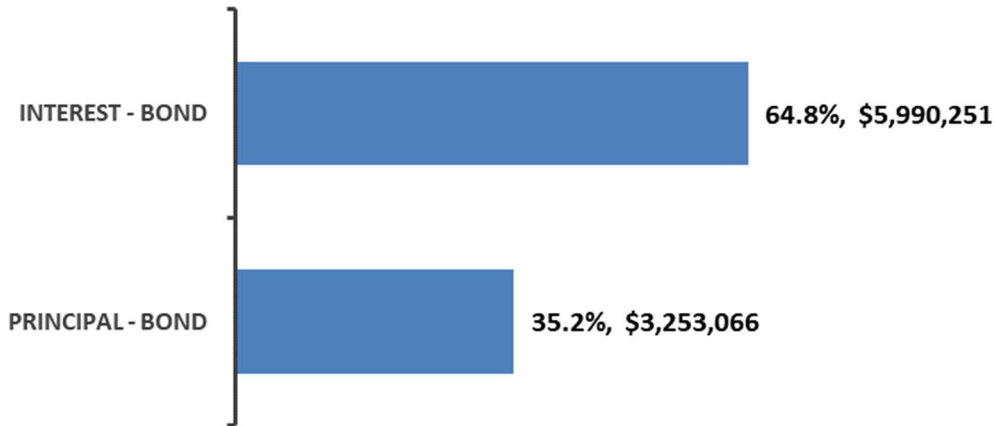
GOALS:

Increase excellence in operations

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

Pension Bond Debt Service Fund Requirements

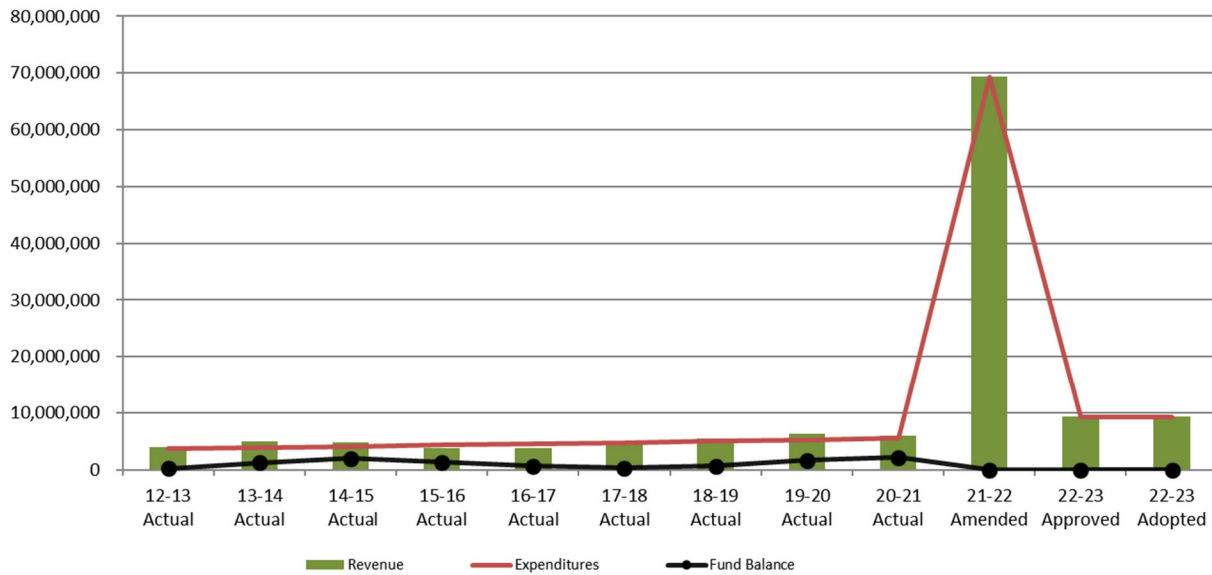
\$9,243,317



Pension Bond Debt Service Fund

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

| Actual | | | Budget | | | Difference | |
|---------------------|---------------------|---|----------------------|---------------------|---------------------|------------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| \$ - | \$ - | Resources: | | | | | |
| 6,251,728 | 6,017,321 | Debt Proceeds | \$ 60,600,000 | \$ - | \$ - | \$ (60,600,000) | -100.0% |
| 6,251,728 | 6,017,321 | Bond Assessment | 8,680,873 | 9,243,317 | 9,243,317 | 562,444 | 6.5% |
| 706,337 | 1,679,375 | Total Revenues | 69,280,873 | 9,243,317 | 9,243,317 | (60,037,556) | -86.7% |
| \$ 6,958,065 | \$ 7,696,696 | Beginning Fund Balance | - | - | - | - | - |
| | | Total Resources | \$ 69,280,873 | \$ 9,243,317 | \$ 9,243,317 | \$ (60,037,556) | -86.7% |
| | | Requirements: | | | | | |
| \$ 1,347,649 | \$ 1,337,196 | Principal - Bond | \$ 4,072,732 | \$ 3,253,066 | \$ 3,253,066 | \$ (819,666) | -20.1% |
| 3,931,041 | 4,201,494 | Interest - Bond | 4,608,141 | 5,990,251 | 5,990,251 | 1,382,110 | 30.0% |
| 5,278,690 | 5,538,690 | Total Requirements | 8,680,873 | 9,243,317 | 9,243,317 | 562,444 | 6.5% |
| | | Other financing uses: | | | | | |
| - | - | Personnel Services | 60,000,000 | - | - | (60,000,000) | -100.0% |
| - | - | Materials & Services | 600,000 | - | - | (600,000) | -100.0% |
| 5,278,690 | 5,538,690 | Total requirements and other financing uses | 69,280,873 | 9,243,317 | 9,243,317 | (60,037,556) | -86.7% |
| 1,679,375 | 2,158,006 | Ending Fund Balance | - | - | - | - | - |
| \$ 6,958,065 | \$ 7,696,696 | Total Requirements and Ending Fund Balance | \$ 69,280,873 | \$ 9,243,317 | \$ 9,243,317 | \$ (60,037,556) | -86.7% |



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

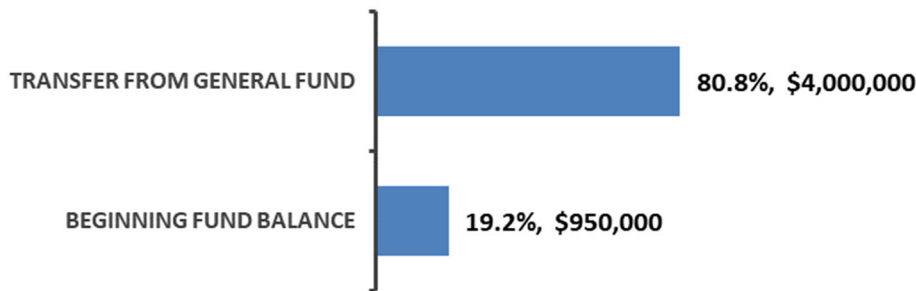
- Improve access for students and staff by resolving outstanding ADA non-compliance for facilities, including parking and wayfinding improvements.

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.

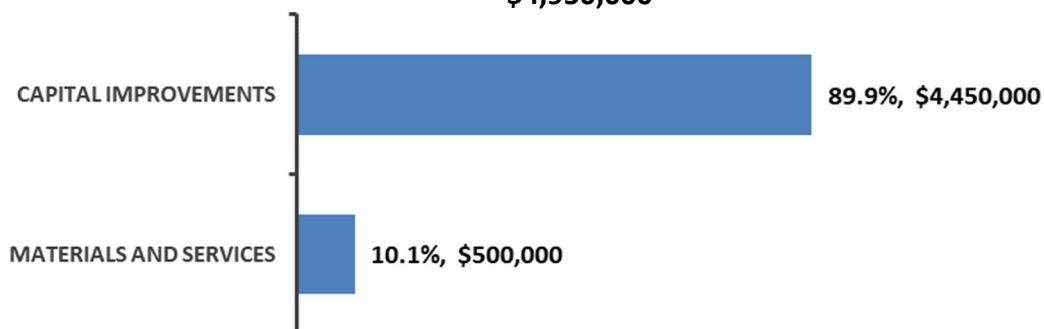
Physical Plant Resources

\$4,950,000



Physical Plant Requirements

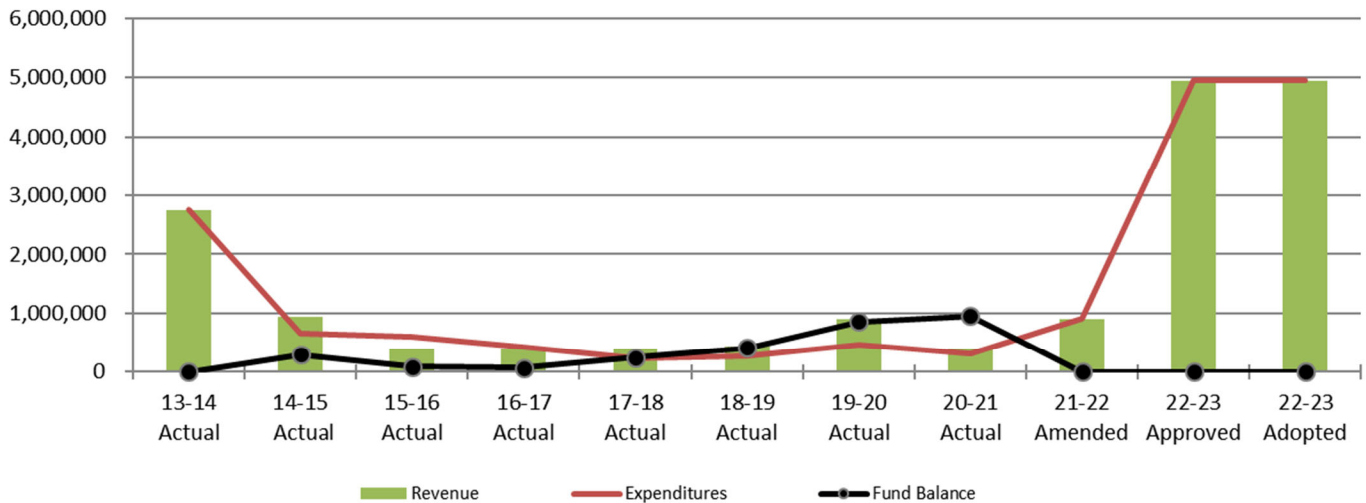
\$4,950,000



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 | |
|---------------------|---------------------|---|--------------------|---------------------|---------------------|---------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| | | Resources: | | | | | |
| \$ 6,158 | \$ 1,922 | Other Income | \$ - | \$ - | \$ - | \$ - | - |
| 900,000 | 400,000 | Transfer from General Fund | 400,000 | 4,000,000 | 4,000,000 | 3,600,000 | 900.0% |
| 906,158 | 401,922 | Total Revenues | 400,000 | 4,000,000 | 4,000,000 | 3,600,000 | 900.0% |
| 403,755 | 853,607 | Beginning Fund Balance | 500,000 | 950,000 | 950,000 | 450,000 | 90.0% |
| \$ 1,309,913 | \$ 1,255,529 | Total Resources | \$ 900,000 | \$ 4,950,000 | \$ 4,950,000 | \$ 4,050,000 | 450.0% |
| | | Requirements: | | | | | |
| \$ 402,430 | \$ 17,846 | Materials and Services | \$ 510,000 | \$ 500,000 | \$ 500,000 | \$ (10,000) | -2.0% |
| 53,876 | 287,363 | Capital Improvements | 390,000 | 4,450,000 | 4,450,000 | 4,060,000 | 1041.0% |
| 456,306 | 305,209 | Total Requirements | 900,000 | 4,950,000 | 4,950,000 | 4,050,000 | 450.0% |
| 853,607 | 950,320 | Ending Fund Balance | - | - | - | - | - |
| \$ 1,309,913 | \$ 1,255,529 | Total Requirements and Ending Fund Balance | \$ 900,000 | \$ 4,950,000 | \$ 4,950,000 | \$ 4,050,000 | 450.0% |



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:

Advance Diversity, Equity, Inclusion

- Ensure ADA compliance of all approved electronic college offerings – website, online course material, third-party systems.
- Support initiatives to provide multi-lingual options.

Improve Student Success

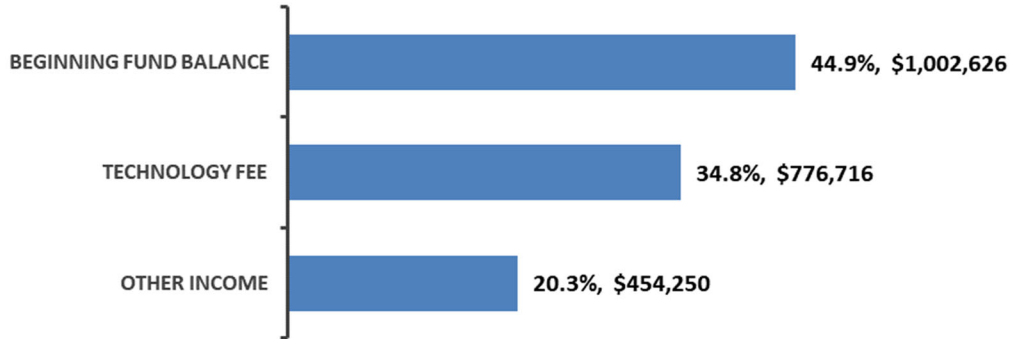
- Improve Student Technology Experience
 - Implement annual computer technology lifecycle management.
 - Enhance classroom technology
 - Improvements to the student electronic experience
 - Support Student Basic Needs technology initiatives
 - Expand WiFi

Increase excellence in operations

- Continuously improve business processes to enhance efficiency and productivity
 - Collaboration with operational departments to improve existing processes
- Improve IT Customer Satisfaction
 - Track and measure response time
 - Maintain IT Satisfaction scores / assess COVID impact
 - Project Management processes
- Enhance IT Security and Risk Management
 - Maintain end-user security training program
 - Mitigate > 95% of critical risks identified in annual security audit
 - Review and update core security policies and standards / risk assessment

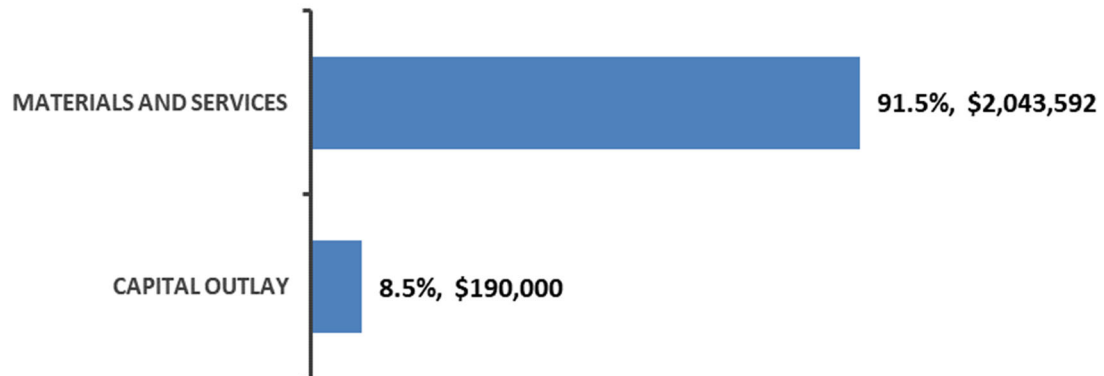
Technology Project Resources

\$2,233,592



Technology Project Requirements

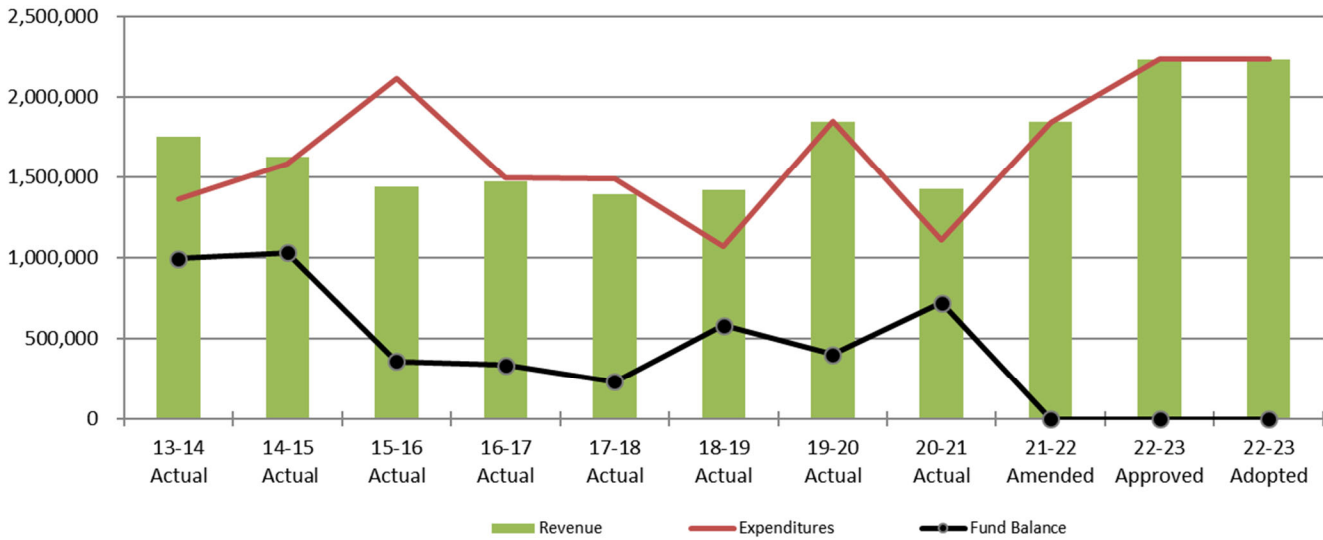
\$2,233,592

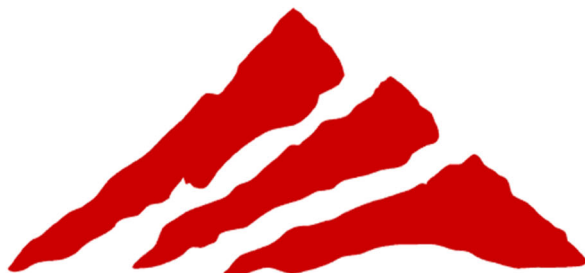


Technology Projects

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 | |
|----------------------|---------------------|---|---------------------|---------------------|---------------------|-------------------|--------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 982,603 | \$ 920,522 | Technology Fee | \$ 925,586 | \$ 776,716 | \$ 776,716 | \$ (148,870) | -16.1% |
| - | 204,556 | Government Funds | - | - | - | - | - |
| 326,737 | 299,643 | Other Income | 427,250 | 454,250 | 454,250 | 27,000 | 6.3% |
| 1,309,340 | 1,424,721 | Total Revenues | 1,352,836 | 1,230,966 | 1,230,966 | (121,870) | -9.0% |
| 580,789 | 402,764 | Beginning Fund Balance | 491,147 | 1,002,626 | 1,002,626 | 511,479 | 104.1% |
| \$ 1,890,129 | \$ 1,827,485 | Total Resources | \$ 1,843,983 | \$ 2,233,592 | \$ 2,233,592 | \$ 389,609 | 21.1% |
| Requirements: | | | | | | | |
| \$ 1,481,640 | \$ 1,067,169 | Materials and Services | \$ 1,803,983 | \$ 2,043,592 | \$ 2,043,592 | \$ 239,609 | 13.3% |
| 5,725 | 40,000 | Capital Outlay | 40,000 | 190,000 | 190,000 | 150,000 | 375.0% |
| 1,487,365 | 1,107,169 | Total Requirements | 1,843,983 | 2,233,592 | 2,233,592 | 389,609 | 21.1% |
| 402,764 | 720,316 | Ending Fund Balance | - | - | - | - | - |
| \$ 1,890,129 | \$ 1,827,485 | Total Requirements and Ending Fund Balance | \$ 1,843,983 | \$ 2,233,592 | \$ 2,233,592 | \$ 389,609 | 21.1% |





MT. HOOD

COMMUNITY COLLEGE

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Student Aid & Scholarship Fund

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

VISION:

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

GOALS:

Improve Student Success

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

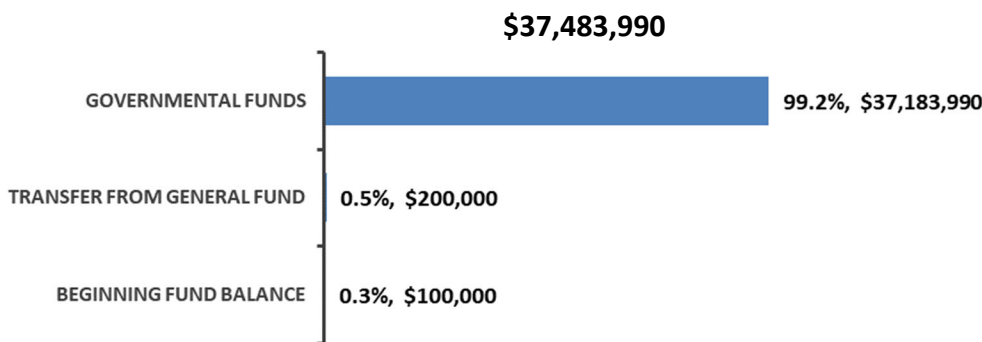
Advance diversity, equity, and inclusion

- 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.

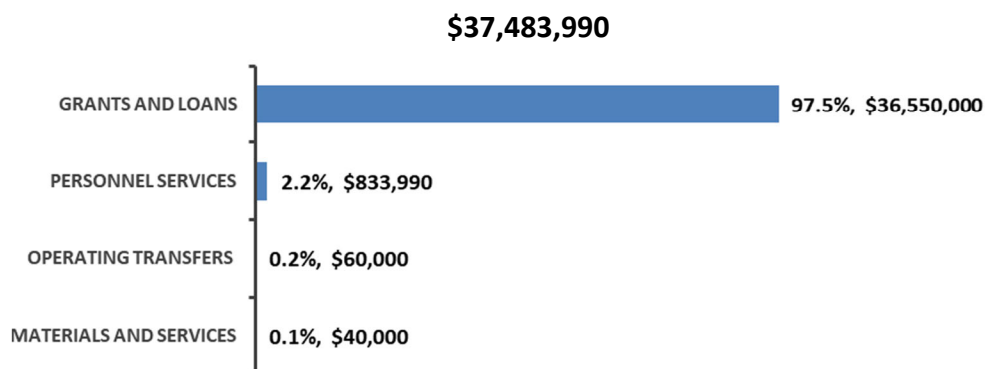
Increase excellence in operations

- Collaborate with the Student Services HUB to ensure adequate financial aid supports are in place for both remote and in-person services.

Student Aid & Scholarship Fund Resources



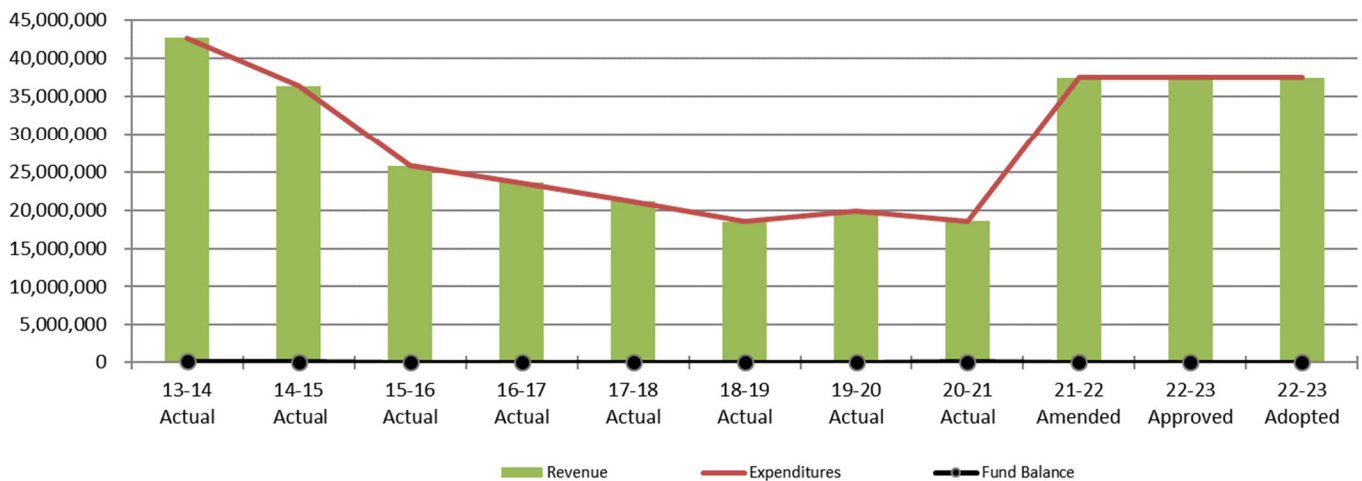
Student Aid & Scholarship Fund Requirements



Student Aid & Scholarship Fund

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

| Actual | | | Budget | | | Difference | |
|---------------------------------|----------------------|---|----------------------|----------------------|----------------------|-------------|----------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 19,948,300 | \$ 18,566,563 | Governmental Funds | \$ 37,183,990 | \$ 37,183,990 | \$ 37,183,990 | \$ - | - |
| 19,948,300 | 18,566,563 | Total Revenues | 37,183,990 | 37,183,990 | 37,183,990 | - | - |
| Other financing sources: | | | | | | | |
| - | - | Transfer from General Fund | 200,000 | 200,000 | 200,000 | - | - |
| 10,259 | 21,214 | Beginning Fund Balance | 100,000 | 100,000 | 100,000 | - | - |
| \$ 19,958,559 | \$ 18,587,777 | Total Resources | \$ 37,483,990 | \$ 37,483,990 | \$ 37,483,990 | \$ - | - |
| Requirements: | | | | | | | |
| \$ 394,302 | \$ 229,323 | Personnel Services | \$ 833,990 | \$ 833,990 | \$ 833,990 | \$ - | - |
| - | - | Materials and Services | 40,000 | 40,000 | 40,000 | - | - |
| 19,513,085 | 18,300,896 | Grants and Loans | 36,550,000 | 36,550,000 | 36,550,000 | - | - |
| 19,907,387 | 18,530,219 | Total Requirements | 37,423,990 | 37,423,990 | 37,423,990.0 | - | - |
| Other financing uses: | | | | | | | |
| 29,958 | 24,212 | Operating Transfers | 60,000 | 60,000 | 60,000 | - | - |
| 19,937,345 | 18,554,431 | Total requirements and other financing uses | 37,483,990 | 37,483,990 | 37,483,990 | - | - |
| 21,214 | 33,346 | Ending fund balance | - | - | - | - | - |
| \$ 19,958,559 | \$ 18,587,777 | Total Requirements and Ending Fund Balance | \$ 37,483,990 | \$ 37,483,990 | \$ 37,483,990 | \$ - | - |



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:

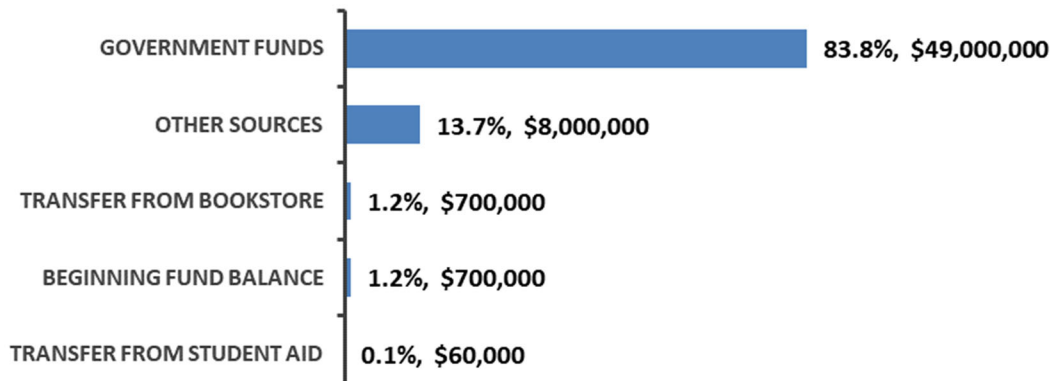
To align business processes and support mechanisms, and leverage resources across the institution.

GOALS:

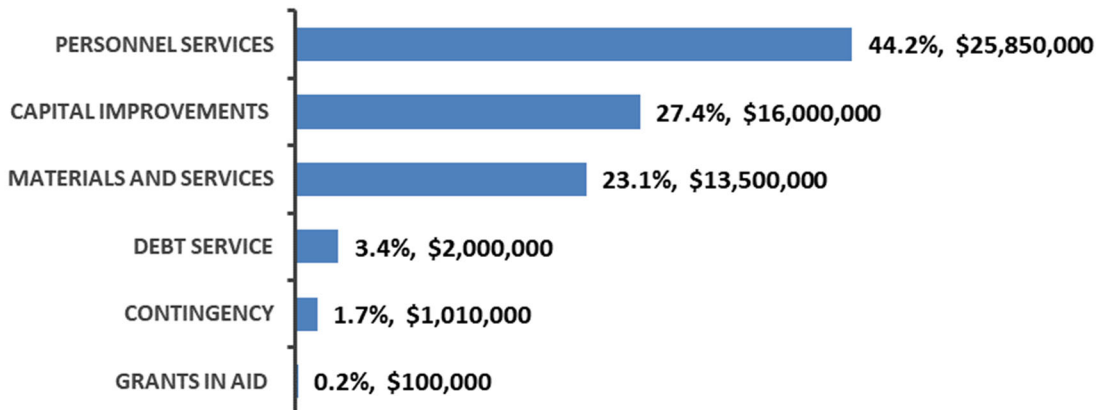
Strengthen Community Engagement

- 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. 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
\$58,460,000



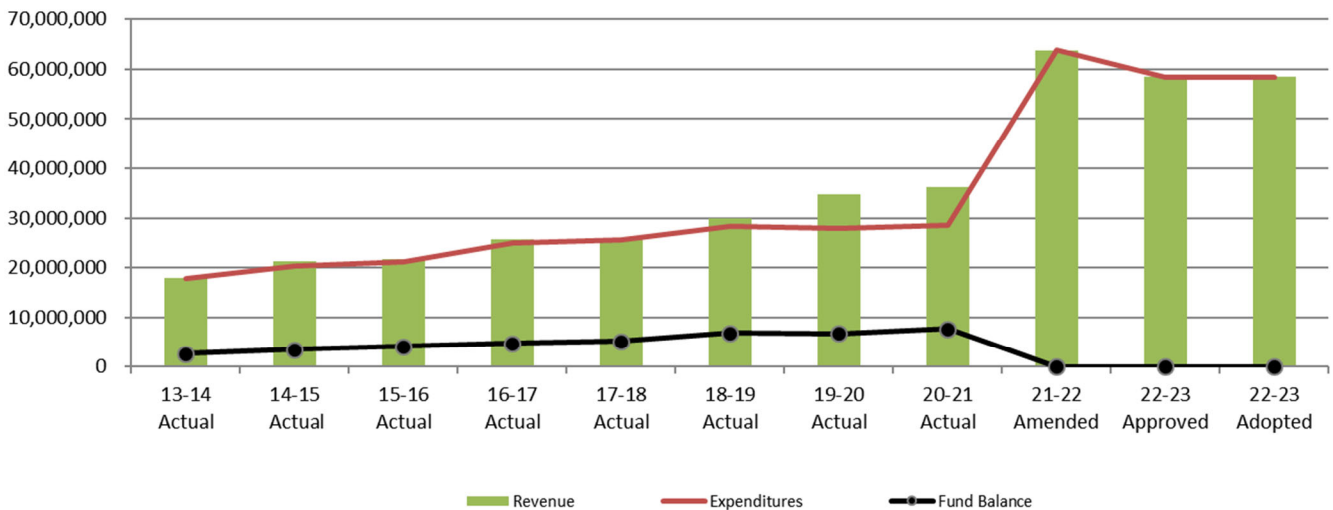
Federal, State, and Special Projects Fund Requirements
\$58,460,000



Federal, State, and Special Projects Fund

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

| Actual | | | Budget | | | Difference | |
|------------------------------|----------------------|---|----------------------|----------------------|----------------------|-----------------------|--------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 21,608,782 | \$ 23,996,618 | Government Funds | \$ 55,000,000 | \$ 49,000,000 | \$ 49,000,000 | \$ (6,000,000) | -10.9% |
| 29,958 | 24,212 | Transfer from Student Aid | 60,000 | 60,000 | 60,000 | - | - |
| - | - | Transfer from Bookstore | - | 700,000 | 700,000 | 700,000 | 100.0% |
| 6,271,459 | 5,416,459 | Other Sources | 8,000,000 | 8,000,000 | 8,000,000 | - | - |
| 27,910,199 | 29,437,289 | Total Revenues | 63,060,000 | 57,760,000 | 57,760,000 | (5,300,000) | -8.4% |
| 6,796,360 | 6,745,255 | Beginning Fund Balance | 700,000 | 700,000 | 700,000 | - | - |
| \$ 34,706,559 | \$ 36,182,544 | Total Resources | \$ 63,760,000 | \$ 58,460,000 | \$ 58,460,000 | \$ (5,300,000) | -8.3% |
| Requirements: | | | | | | | |
| \$ 18,977,890 | \$ 19,105,883 | Personnel Services | \$ 25,850,000 | \$ 25,850,000 | \$ 25,850,000 | \$ - | - |
| 8,770,580 | 8,707,486 | Materials and Services | 12,800,000 | 13,500,000 | 13,500,000 | 700,000 | 5.5% |
| 212,834 | 663,775 | Capital Improvements | 22,000,000 | 16,000,000 | 16,000,000 | (6,000,000) | -27.3% |
| - | - | Debt Service | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| - | - | Grants in Aid | 100,000 | 100,000 | 100,000 | - | - |
| - | - | Contingency | 1,010,000 | 1,010,000 | 1,010,000 | - | - |
| 27,961,304 | 28,477,144 | Total Requirements | 63,760,000 | 58,460,000 | 58,460,000 | (5,300,000) | -8.3% |
| Other financing uses: | | | | | | | |
| 6,745,255 | 7,705,400 | Ending Fund Balance | - | - | - | - | 0.0% |
| \$ 34,706,559 | \$ 36,182,544 | Total Requirements and Ending Fund Balance | \$ 63,760,000 | \$ 58,460,000 | \$ 58,460,000 | \$ (5,300,000) | -8.3% |



Bookstore Fund

The Bookstore Fund was established to account for revenues and expenditures associated with the sale of textbooks, supplies, general merchandise, and other operations. However, from 2013 to 2020, the store lost 17% revenue on average year over year. Over the same time period, the College enrollment declined 7% on average year over year, indicating textbook industry and consumer buying habit changes outpacing the college’s ability to subsidize bookstore operations from the General Fund. In 2021 College transitioned the store to an online only marketplace. The new virtual Bookstore is a revenue only contracted service with a third-party. The College receives a percentage of gross sales. 2022-23 budget is to finalize closure of the Bookstore Fund.

VISION:

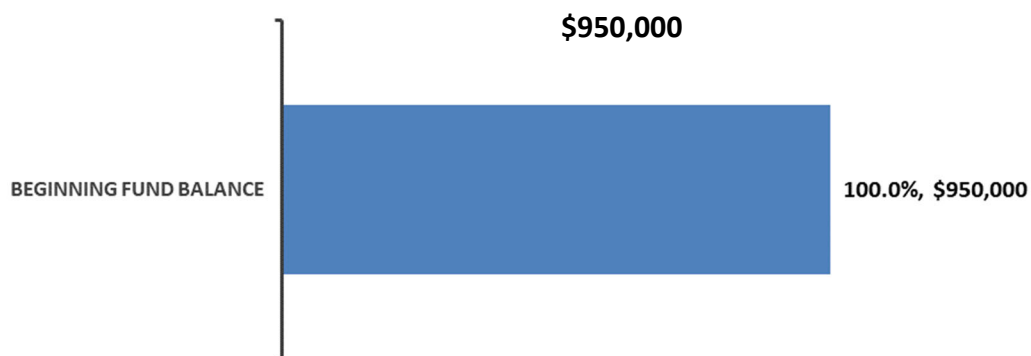
Every student has a right to affordable educational materials. Provide a full-service online solution that delivers savings on textbooks and other course materials.

GOALS:

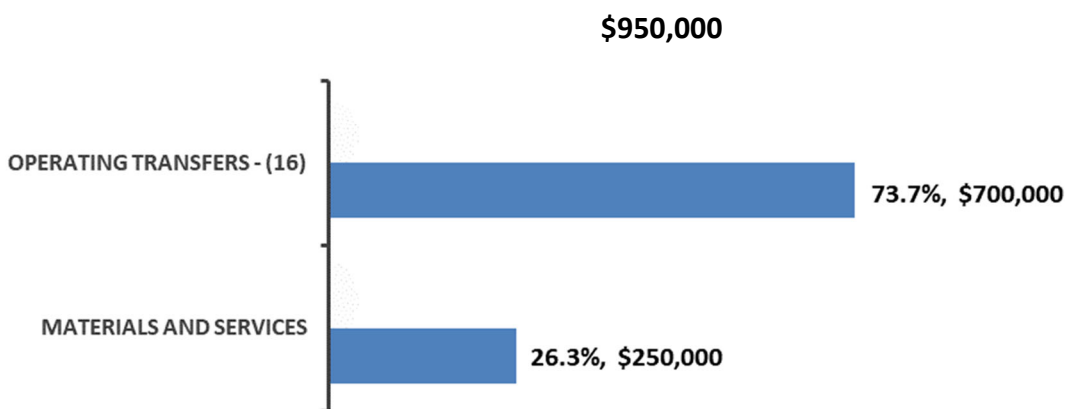
Increase excellence in operation

- Transitioned 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 Resources

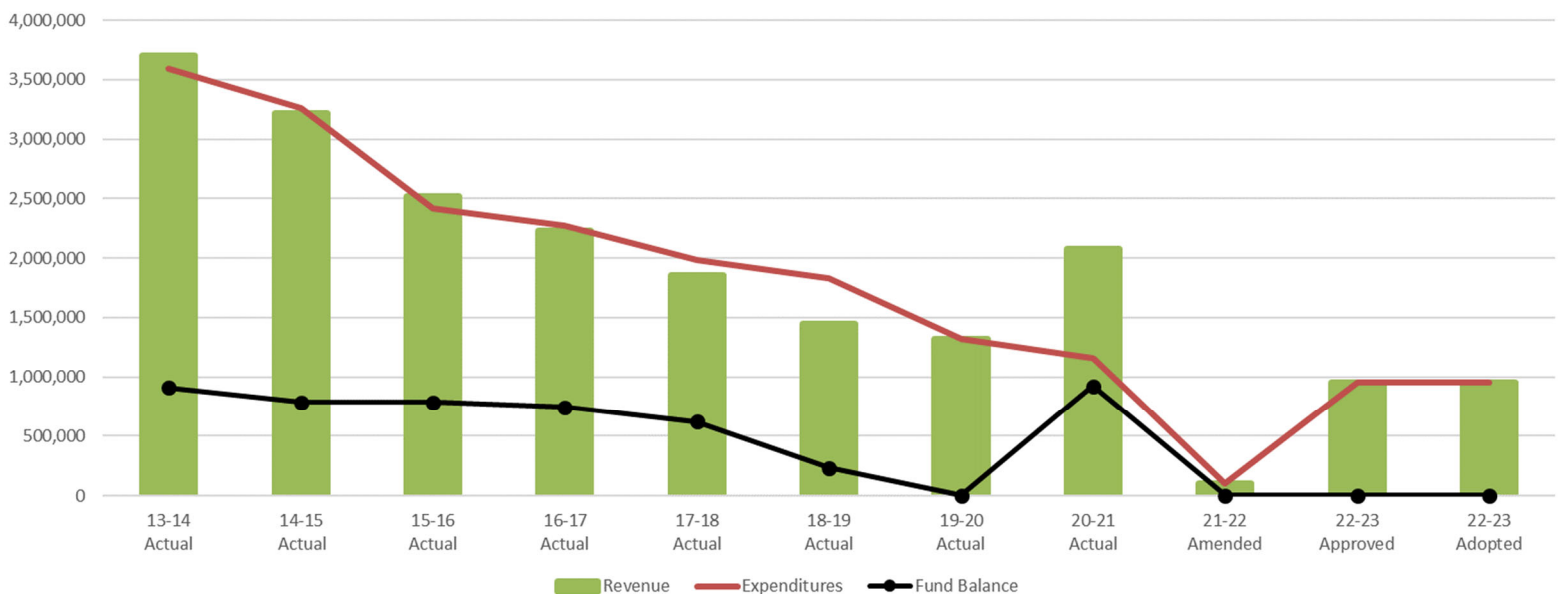


Bookstore Fund Requirements



Bookstore Fund

| Actual | | | Budget | | | Difference | |
|---------------------|---------------------|---|--------------------|---------------------|--------------------|-------------------|---------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| | | Resources: | | | | | |
| \$ 764,786 | \$ 506,635 | Sales - Textbooks | \$ 5,000 | \$ - | \$ - | \$ (5,000) | -100.0% |
| 244,310 | 52,189 | Sales - Gen Merchandise | - | - | - | - | - |
| 59,339 | - | Sales - Concessions | - | - | - | - | - |
| 7,326 | 100 | Sales - Non-merchandise | - | - | - | - | - |
| - | 1,491,654 | Governmental Funds | - | - | - | - | - |
| 11,712 | 24,605 | Other Income | 50,000 | - | - | (50,000) | -100.0% |
| 1,087,473 | 2,075,183 | Total Revenues | 55,000 | - | - | (55,000) | -100.0% |
| 231,099 | 111 | Beginning Fund Balance | 50,000 | 950,000 | 950,000 | 900,000 | 1800.0% |
| \$ 1,318,572 | \$ 2,075,294 | Total Resources | \$ 105,000 | \$ 950,000 | \$ 950,000 | \$ 845,000 | 804.8% |
| | | Requirements: | | | | | |
| \$ 744,471 | \$ 602,761 | Cost of Merchandise | \$ - | \$ - | \$ - | \$ - | - |
| 452,784 | 473,556 | Personnel Services | 43,496 | - | - | (43,496) | -100.0% |
| 121,206 | 79,087 | Materials and Services | 9,617 | 250,000 | 250,000 | 240,383 | 2499.6% |
| - | - | Capital Improvements | 35,000 | - | - | (35,000) | -100.0% |
| - | - | Contingency | - | - | - | - | 0.0% |
| 1,318,461 | 1,155,404 | Total Requirements | 88,113 | 250,000 | 250,000 | 161,887 | 183.7% |
| | | Other financing uses: | | | | | |
| - | - | Operating transfers - (16) | 16,887 | 700,000 | 700,000 | 683,113 | 4045.2% |
| 1,318,461 | 1,155,404 | Total other financing uses | 105,000 | 950,000 | 950,000 | 845,000 | 804.8% |
| 111 | 919,890 | Ending fund balance | - | - | - | - | - |
| \$ 1,318,572 | \$ 2,075,294 | Total Requirements and Ending Fund Balance | \$ 105,000 | \$ 950,000 | \$ 950,000 | \$ 845,000 | 804.8% |



Aquatic Center Fund

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

VISION:

To provide comprehensive aquatics programming that meets the needs of students and the community through highly accessible, enjoyable and varied opportunities for aquatic learning and recreation. We strive to offer a safe, responsive and welcoming aquatics environment that promotes health, well-being, and inclusion for all.

GOALS:

Advance diversity, equity, and inclusion

- Hire a diverse, equitable and inclusive aquatic workforce following facility reopening that is representative of the east Multnomah County community.

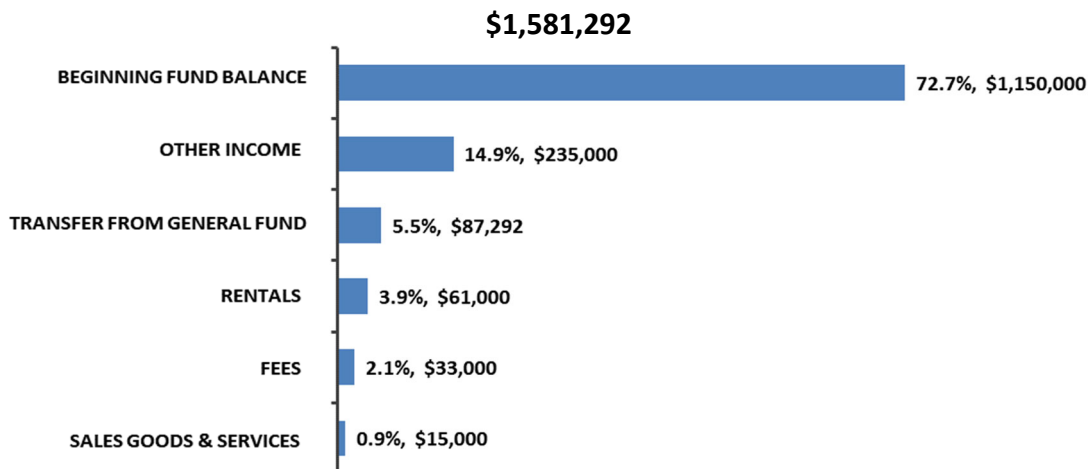
Strengthen community engagement

- Continue to provide service at Oregon’s largest competitive aquatic facility 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

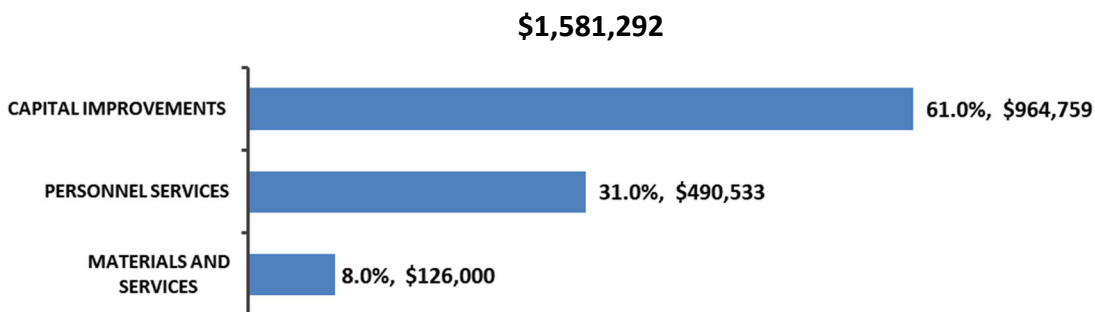
Increase excellence in operation

- Return aquatic programming in a manner conducive to sustainable revenue, staffing, and maintenance levels for the facility in the post COVID-19 environment.

Aquatic Center Fund Resources



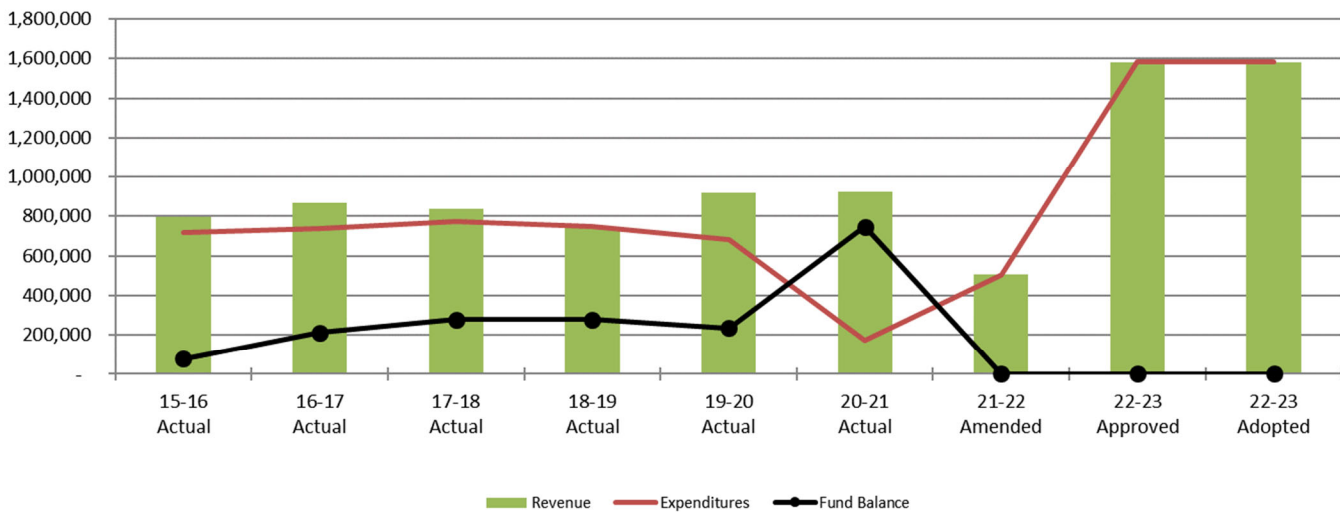
Aquatic Center Fund Requirements



Aquatic Center Fund

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

| Actual | | | Budget | | | Difference | | |
|-------------------|-------------------|---|--------------------|---------------------|---------------------|---------------------|---------------|--|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % | |
| | | Resources: | | | | | | |
| \$ 12,001 | \$ - | Sales Goods & Services | \$ 10,000 | \$ 15,000 | \$ 15,000 | \$ 5,000 | 50.0% | |
| - | 600,292 | Governmental Funds | - | - | - | - | - | |
| 39,434 | (594) | Fees | 28,400 | 33,000 | 33,000 | 4,600 | 16.2% | |
| 83,123 | - | Rentals | 74,700 | 61,000 | 61,000 | (13,700) | -18.3% | |
| 200,000 | 87,292 | Transfer From General Fund | 87,292 | 87,292 | 87,292 | - | - | |
| 307,098 | - | Other Income | 202,380 | 235,000 | 235,000 | 32,620 | 16.1% | |
| 641,656 | 686,990 | Total Revenues | 402,772 | 431,292 | 431,292 | 28,520 | 7.1% | |
| 277,262 | 235,316 | Beginning Fund Balance | 103,410 | 1,150,000 | 1,150,000 | 1,046,590 | 1012.1% | |
| \$ 918,918 | \$ 922,306 | Total Resources | \$ 506,182 | \$ 1,581,292 | \$ 1,581,292 | \$ 1,075,110 | 212.4% | |
| | | Requirements: | | | | | | |
| \$ 616,787 | \$ 164,999 | Personnel Services | \$ 422,055 | \$ 490,533 | \$ 490,533 | \$ 68,478 | 16.2% | |
| 66,815 | 9,957 | Materials and Services | 84,127 | 126,000 | 126,000 | 41,873 | 49.8% | |
| - | - | Capital Improvements | - | 964,759 | 964,759 | 964,759 | 100.0% | |
| 683,602 | 174,956 | Total Requirements | 506,182 | 1,581,292 | 1,581,292 | 1,075,110 | 212.4% | |
| | | Other financing uses: | | | | | | |
| 683,602 | 174,956 | Total other financing uses | 506,182 | 1,581,292 | 1,581,292 | 1,075,110 | 212.4% | |
| 235,316 | 747,350 | and requirements | - | - | - | - | - | |
| | | Ending fund balance | - | - | - | - | - | |
| \$ 918,918 | \$ 922,306 | Total Requirements and Ending Fund Balance | \$ 506,182 | \$ 1,581,292 | \$ 1,581,292 | \$ 1,075,110 | 212.4% | |



Clubs Fund

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

VISION:

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

GOALS:

Improve student success

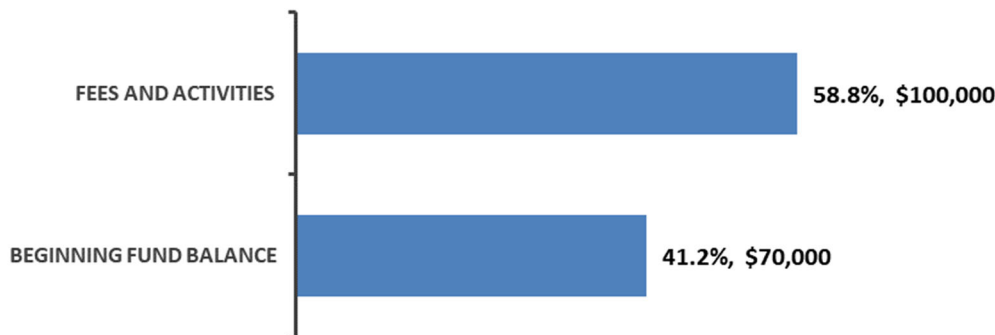
- Develop and assess our student leaders' success by tracking their engagement.
- Design and provide quality training and programming to enhance leadership skills for students.
- Expand Barney's Pantry offerings to supply students with nutritious and culturally diverse food options.

Advance diversity, equity, and inclusion

- Foster student advocacy.

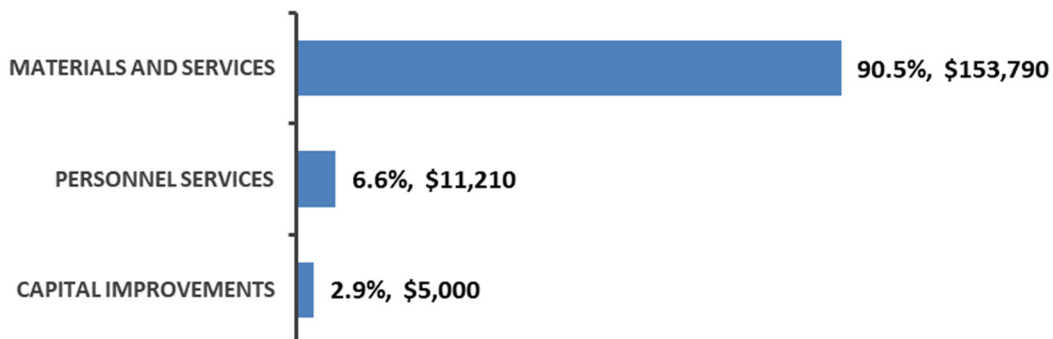
Clubs Fund Resources

\$170,000



Clubs Fund Requirements

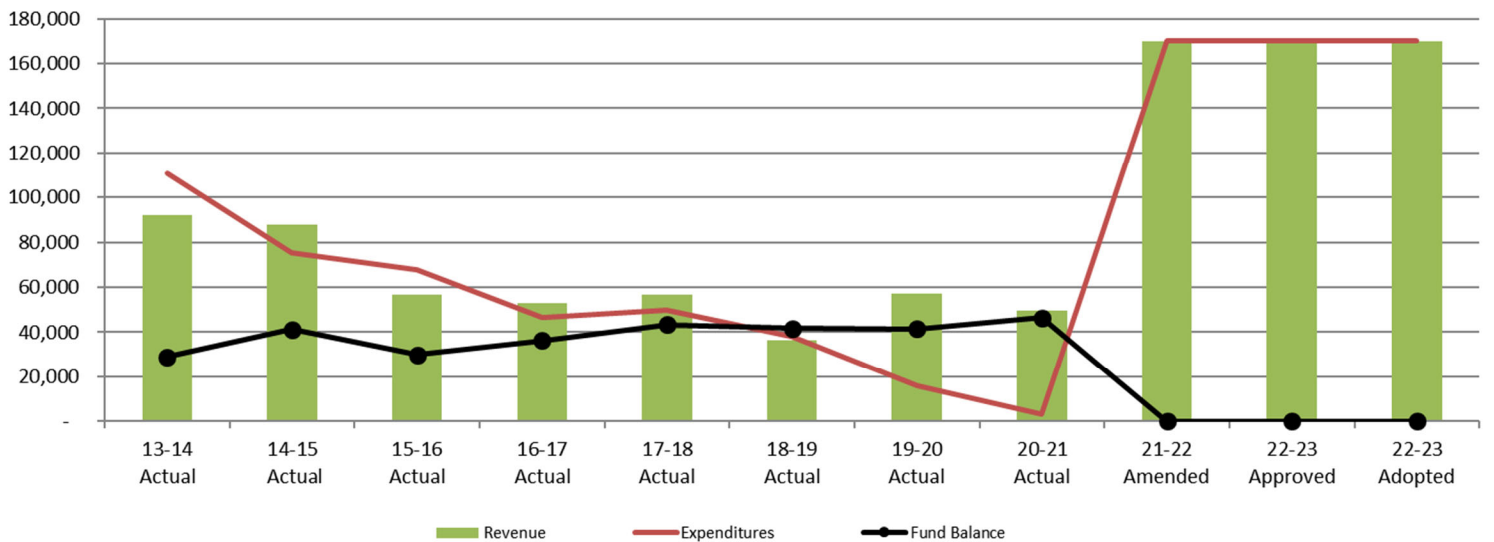
\$170,000



Clubs Fund

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

| Actual | | | Budget | | | Difference | |
|----------------------|------------------|---|--------------------|---------------------|--------------------|-------------|----------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 15,645 | \$ 8,144 | Fees and Activities | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | - |
| 41,656 | 41,369 | Beginning Fund Balance | 70,000 | 70,000 | 70,000 | - | - |
| \$ 57,301 | \$ 49,513 | Total Resources | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ - | - |
| Requirements: | | | | | | | |
| \$ - | \$ 1,449 | Personnel Services | \$ 11,210 | \$ 11,210 | \$ 11,210 | \$ - | - |
| 15,932 | 1,630 | Materials and Services | 153,790 | 153,790 | 153,790 | - | - |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 | - | - |
| 15,932 | 3,079 | Total Requirements | 170,000 | 170,000 | 170,000 | - | - |
| 41,369 | 46,434 | Ending Fund Balance | - | - | - | - | - |
| \$ 57,301 | \$ 49,513 | Total Requirements and Ending Fund Balance | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ - | - |



Trusts Fund

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

VISION:

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

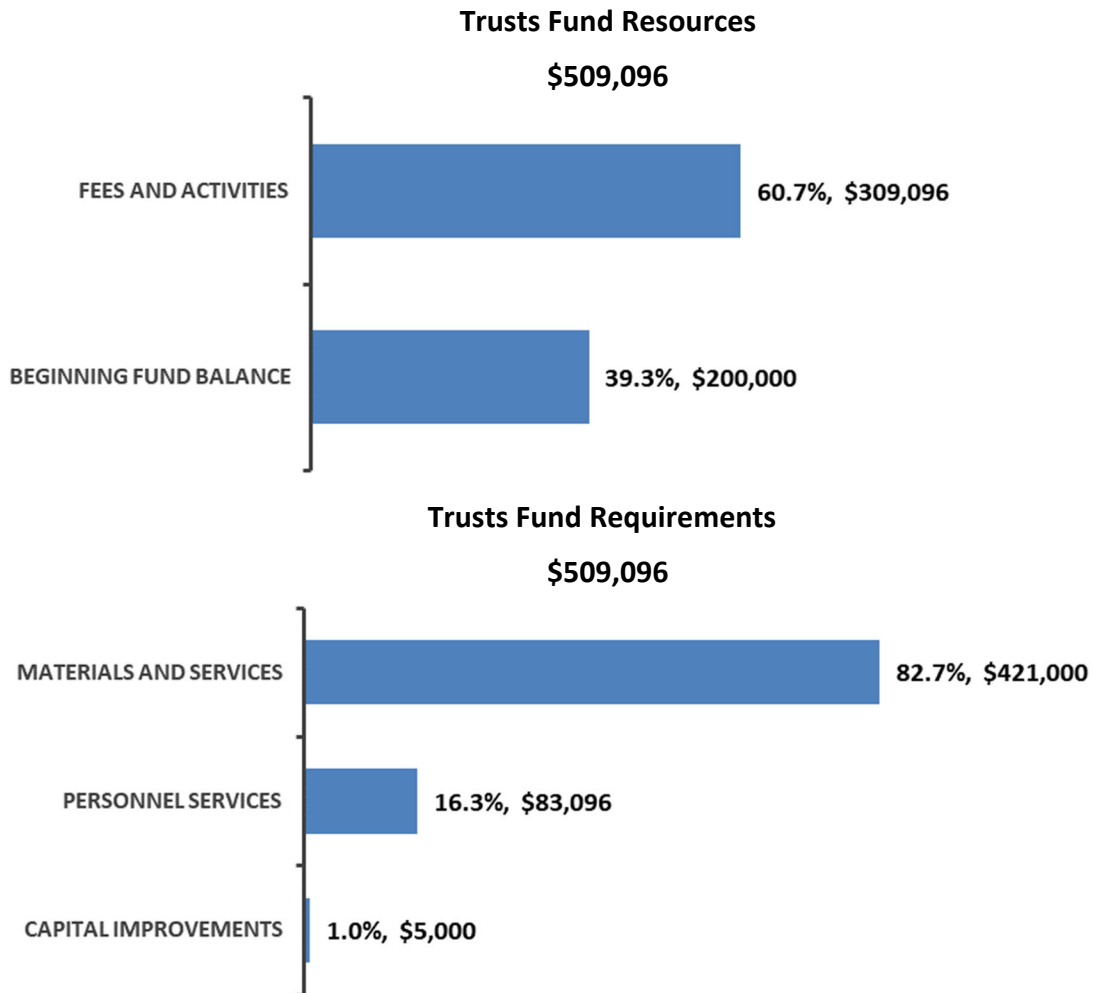
GOALS:

Improve student success

- Develop and assess our student leaders’ 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

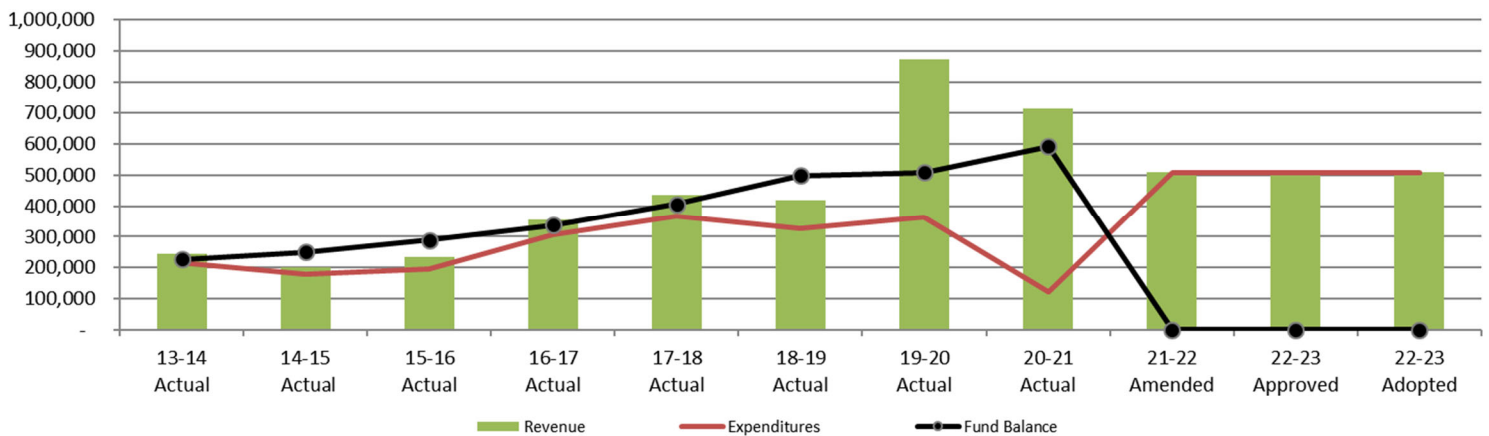
- Foster student advocacy.



Trusts Fund

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 | |
|----------------------|-------------------|---|--------------------|---------------------|--------------------|-------------|----------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 372,868 | \$ 205,323 | Fees and Activities | \$ 309,096 | \$ 309,096 | \$ 309,096 | \$ - | - |
| 499,239 | 509,418 | Beginning Fund Balance | 200,000 | 200,000 | 200,000 | - | - |
| <u>\$ 872,107</u> | <u>\$ 714,741</u> | Total Resources | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ -</u> | <u>-</u> |
| Requirements: | | | | | | | |
| \$ 62,972 | \$ 13,333 | Personnel Services | \$ 83,096 | \$ 83,096 | \$ 83,096 | \$ - | - |
| 299,717 | 109,310 | Materials and Services | 421,000 | 421,000 | 421,000 | - | - |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 | - | - |
| 362,689 | 122,643 | Total Requirements | 509,096 | 509,096 | 509,096 | - | - |
| 509,418 | 592,098 | Ending Fund Balance | - | - | - | - | - |
| <u>\$ 872,107</u> | <u>\$ 714,741</u> | Total Requirements and Ending Fund Balance | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ 509,096</u> | <u>\$ -</u> | <u>-</u> |



Associated Student Government Fund

The Associated Student Government Fund was established to account for revenues and expenditures used for student activities. A student activity fee generates the 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

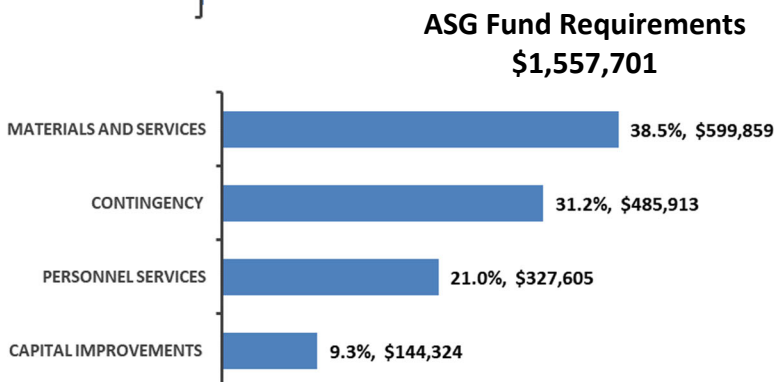
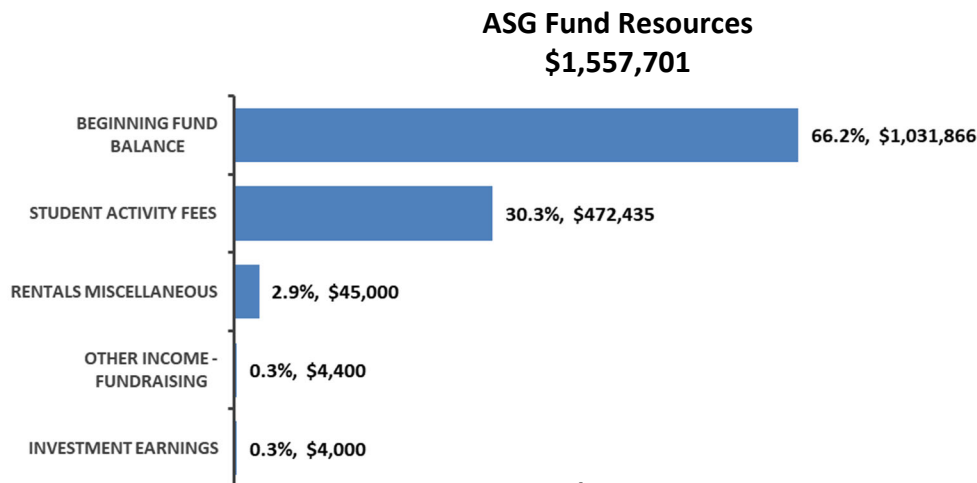
- In order to create a customer service culture within instruction, we will maintain membership in the NWAC to allow for competitive athletic programs and opportunities for student athletes in enhancing student experience. Such experiences and opportunities for student athletes provide positive impact 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 Championship while improving student enrollment, retention, and completion.

Increase excellence in operation

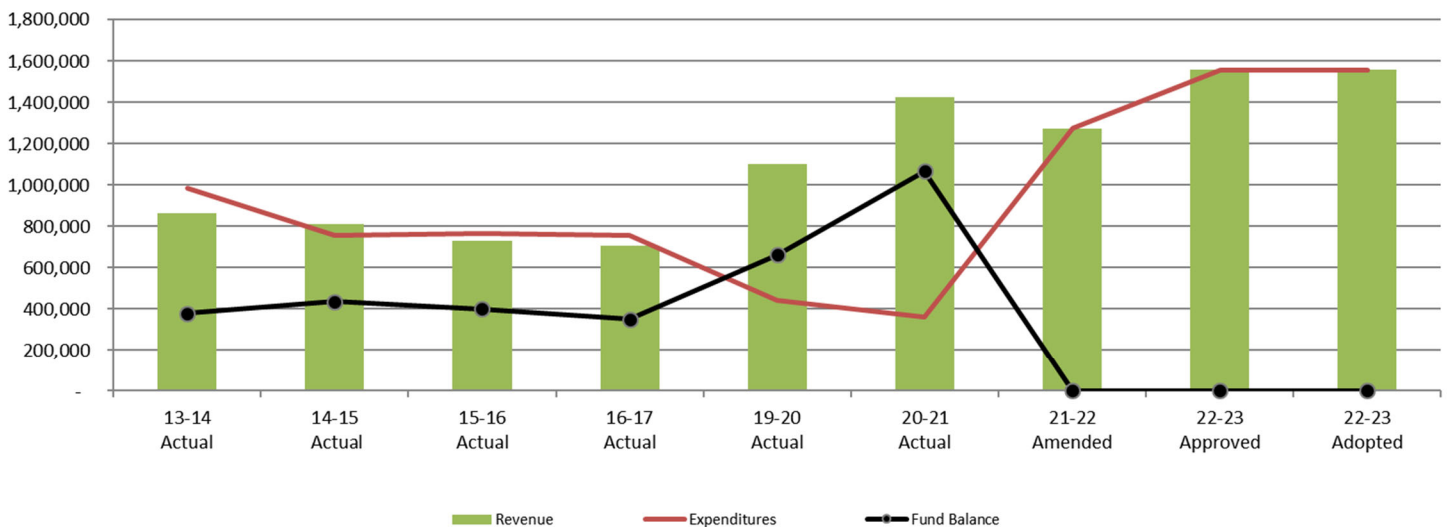
- In order to provide students quality experience and safe and effective travel to all contests and athletic related meetings, we assess and optimize processes to save institutional resources while assuring that our student athletes have opportunities to compete in their athletic contests.



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 | |
|----------------------|---------------------|---|---------------------|---------------------|---------------------|-------------------|--------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 | \$ | % |
| Resources: | | | | | | | |
| \$ 668,179 | \$ 601,877 | Student Activity Fees | \$ 584,656 | \$ 472,435 | \$ 472,435 | \$ (112,221) | -19.2% |
| - | 155,745 | Government Funds | - | - | - | - | - |
| 2,150 | - | Other Income - Fundraising | 4,400 | 4,400 | 4,400 | - | - |
| 69,248 | 2,650 | Rentals Miscellaneous | 60,000 | 45,000 | 45,000 | (15,000) | -25.0% |
| 11,617 | 4,571 | Investment Earnings | 4,500 | 4,000 | 4,000 | (500) | -11.1% |
| 751,194 | 764,843 | Total Revenues | 653,556 | 525,835 | 525,835 | (127,721) | -19.5% |
| 352,142 | 662,564 | Beginning Fund Balance | 621,265 | 1,031,866 | 1,031,866 | 410,601 | 66.1% |
| \$ 1,103,336 | \$ 1,427,407 | Total Resources | \$ 1,274,821 | \$ 1,557,701 | \$ 1,557,701 | \$ 282,880 | 22.2% |
| Requirements: | | | | | | | |
| \$ 258,414 | \$ 231,108 | Personnel Services | \$ 287,736 | \$ 327,605 | \$ 327,605 | \$ 39,869 | 13.9% |
| 182,358 | 128,276 | Materials and Services | 605,137 | 599,859 | 599,859 | (5,278) | -0.9% |
| - | - | Capital Improvements | 131,091 | 144,324 | 144,324 | 13,233 | 10.1% |
| - | - | Contingency | 250,857 | 485,913 | 485,913 | 235,056 | 93.7% |
| 440,772 | 359,384 | Total Requirements | 1,274,821 | 1,557,701 | 1,557,701 | 282,880 | 22.2% |
| 662,564 | 1,068,023 | Ending Fund Balance | - | - | - | - | - |
| \$ 1,103,336 | \$ 1,427,407 | Total Requirements and Ending Fund Balance | \$ 1,274,821 | \$ 1,557,701 | \$ 1,557,701 | \$ 282,880 | 22.2% |





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

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

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

Board of Education: The local governing body of the college

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

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

Budget Phases:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MHCC: Mt Hood Community College

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

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

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

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

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

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

State Support includes funds received through the Community College Support Fund allocated to each of the 17 community colleges in Oregon. Funding allocations are based on student full-time equivalent (SFTE) and a growth management component. The amount budgeted for 2022-2023 reflects Mt. Hood's estimated share of the biennial state support amount.

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

Tuition and Fees include all tuition, course fees, and instructional service fees. Tuition for 2022/23 is \$120.00 per credit hour recorded in the General Fund. A technology fee of \$6.75 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

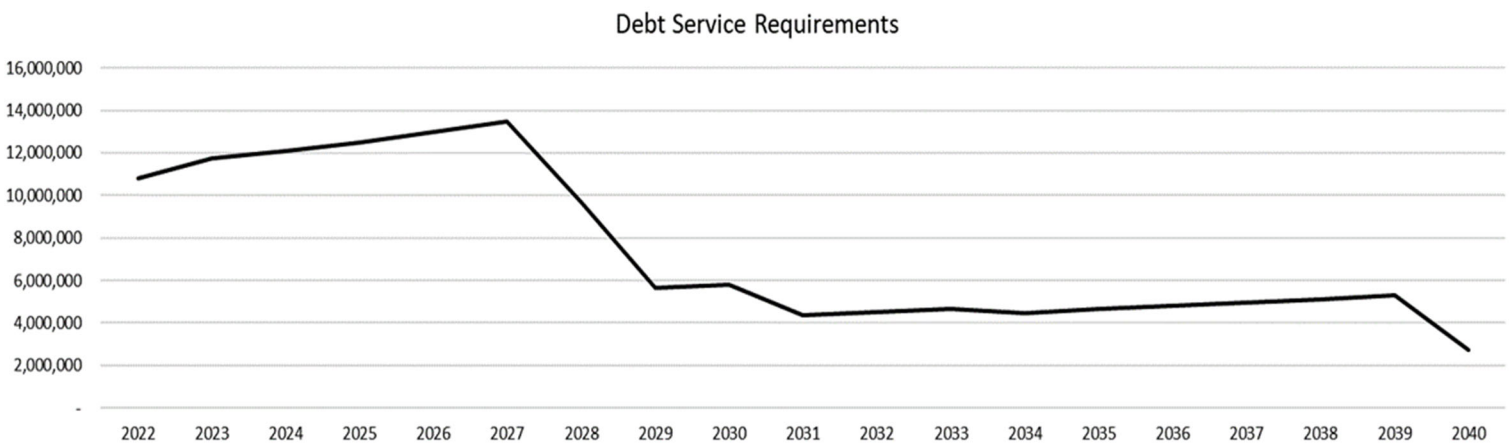
The college has an Aa2 rating on our general obligation debt (of which we have none outstanding) and an Aa3 rating on our outstanding debt, which indicates high quality and very low credit risk.

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%. On August 31, 2021, the District participated with five community college districts in second pooled issuance of taxable pension obligation bonds to finance the District’s estimated Oregon Public Employees Retirement System (PERS) unfunded actuarial liability. The District issued \$58,895 and the total amount issued for all participating districts was \$213,950. Interest on the current coupon bonds is payable semiannually at rates ranging from 0.199% to 2.573%. Except for the payment of its pension bond payments and additional charges when due, each community college district has no obligation or liability to any other participating district’s pension bonds or liability to Oregon PERS.

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

| Year end 6/30 | Payable from: | | | | | | | | | | | |
|---------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|-------------------------|---------------------------------|---------------------------|-----------------------------------|---------------------------|-----------------------------------|----------------------|--|
| | General Fund | | | | | | Pension Bond Fund | | | | | |
| | All Debt Requirements | | | Full Faith and Credit Obligations | | | | Limited Tax Pension Bonds | | Limited Tax Pension Bonds | | |
| | | | | Series 2013 | | Series 2016 | | Series 2003 | | Series 2021 | | |
| Annual total | Principal | Interest | Principal due 6/1 | Interest due 12/1 and 6/1 | Principal due 6/1 | Interest due 12/1 and 6/1 | Principal due 12/30 | Interest due 12/30 and 6/30 | Principal due 12/30 | Interest due 12/30 and 6/30 | | |
| 2022 | 10,790,756 | 4,444,796 | 6,345,960 | 190,000 | 130,100 | 1,405,000 | 713,925 | 1,329,796 | 4,478,893 | 1,520,000 | 1,023,042 | |
| 2023 | 11,734,491 | 4,978,066 | 6,756,425 | 200,000 | 122,500 | 1,525,000 | 643,675 | 1,328,066 | 4,765,624 | 1,925,000 | 1,224,626 | |
| 2024 | 12,114,678 | 8,720,000 | 3,394,678 | 205,000 | 114,500 | 1,630,000 | 567,425 | 4,890,000 | 1,493,690 | 1,995,000 | 1,219,063 | |
| 2025 | 12,501,573 | 9,485,000 | 3,016,573 | 215,000 | 106,300 | 1,680,000 | 485,925 | 5,475,000 | 1,216,916 | 2,115,000 | 1,207,432 | |
| 2026 | 12,964,823 | 10,370,000 | 2,594,823 | 225,000 | 97,700 | 1,795,000 | 401,925 | 6,105,000 | 906,484 | 2,245,000 | 1,188,714 | |
| 2027 | 13,458,554 | 11,325,000 | 2,133,554 | 235,000 | 88,700 | 1,915,000 | 322,125 | 6,785,000 | 559,720 | 2,390,000 | 1,163,009 | |
| 2028 | 9,665,701 | 8,050,000 | 1,615,701 | 245,000 | 79,300 | 2,050,000 | 226,375 | 3,210,000 | 179,760 | 2,545,000 | 1,130,266 | |
| 2029 | 5,649,957 | 4,365,000 | 1,284,957 | 250,000 | 69,500 | 1,410,000 | 123,875 | - | - | 2,705,000 | 1,091,582 | |
| 2030 | 5,826,702 | 4,670,000 | 1,156,702 | 265,000 | 57,000 | 1,525,000 | 53,375 | - | - | 2,880,000 | 1,046,327 | |
| 2031 | 4,383,439 | 3,345,000 | 1,038,439 | 280,000 | 43,750 | - | - | - | - | 3,065,000 | 994,689 | |
| 2032 | 4,516,725 | 3,550,000 | 966,725 | 290,000 | 29,750 | - | - | - | - | 3,260,000 | 936,975 | |
| 2033 | 4,659,645 | 3,775,000 | 884,645 | 305,000 | 15,250 | - | - | - | - | 3,470,000 | 869,395 | |
| 2034 | 4,487,257 | 3,695,000 | 792,257 | - | - | - | - | - | - | 3,695,000 | 792,257 | |
| 2035 | 4,639,575 | 3,935,000 | 704,575 | - | - | - | - | - | - | 3,935,000 | 704,575 | |
| 2036 | 4,802,262 | 4,195,000 | 607,262 | - | - | - | - | - | - | 4,195,000 | 607,262 | |
| 2037 | 4,964,325 | 4,465,000 | 499,325 | - | - | - | - | - | - | 4,465,000 | 499,325 | |
| 2038 | 5,132,831 | 4,765,000 | 367,831 | - | - | - | - | - | - | 4,765,000 | 367,831 | |
| 2039 | 5,307,501 | 5,080,000 | 227,501 | - | - | - | - | - | - | 5,080,000 | 227,501 | |
| 2040 | 2,722,895 | 2,645,000 | 77,895 | - | - | - | - | - | - | 2,645,000 | 77,895 | |
| | <u>\$ 140,323,690</u> | <u>\$ 105,857,862</u> | <u>\$ 34,465,828</u> | <u>\$ 2,905,000</u> | <u>\$ 954,350</u> | <u>\$ 14,935,000</u> | <u>\$ 3,538,625</u> | <u>\$ 29,122,862</u> | <u>\$ 13,601,087</u> | <u>\$ 58,895,000</u> | <u>\$ 16,371,766</u> | |

MT. HOOD COMMUNITY COLLEGE DISTRICT

RATIO OF GENERAL BONDED DEBT AND LEGAL DEBT MARGIN
(unaudited)
LAST FIVE FISCAL YEARS ENDED JUNE 30
(In \$thousands)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Bonded Outstanding Debt: | | | | | |
| General obligation bonds (1) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Amounts set aside to repay debt | - | - | - | - | - |
| Total net general bonded debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal Debt Margin: | | | | | |
| Debt limit under ORS 308.207 | \$ 770,383 | \$ 737,021 | \$ 710,170 | \$ 639,316 | \$ 562,715 |
| Less net debt applicable to legal limit | - | - | - | - | - |
| Legal debt margin | \$ 770,383 | \$ 737,021 | \$ 710,170 | \$ 639,316 | \$ 562,715 |
| Real market property value | \$ 51,358,893 | \$ 49,134,711 | \$ 47,344,662 | \$ 42,621,053 | \$ 37,514,340 |
| General obligation bond debt to RMV | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Population (estimate) | 338 | 338 | 333 | 328 | 358 |
| 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 | \$ 51,358,893 | | | | |
| Applicable debt limit percentage | 1.50% | | | | |
| Legal debt limit | \$ 770,383 | | | | |

(1) MHCC district has no general obligation bond debt

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

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

Appendix B

Statistical Information

MT. HOOD COMMUNITY COLLEGE DISTRICT

PROPERTY TAX LEVIES AND COLLECTIONS - ALL FUNDS

LAST FIVE FISCAL YEARS

(unaudited)

(in \$thousands)

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Current tax levy as extended by assessor | \$ 12,259 | \$ 12,824 | \$ 13,341 | \$ 13,772 | \$ 14,441 |
| Current tax collections | \$ 11,674 | \$ 12,150 | \$ 12,769 | \$ 13,129 | \$ 13,796 |
| Current tax collected as percentage of current levy | 95.2% | 94.7% | 95.7% | 95.3% | 95.5% |
| Delinquent tax collections | \$ 219 | \$ 201 | \$ 521 | \$ 207 | \$ 224 |
| Total tax collections | \$ 11,893 | \$ 12,351 | \$ 13,290 | \$ 13,336 | \$ 14,020 |
| Total tax collected as percentage of current levy | 97.0% | 96.3% | 99.6% | 96.8% | 97.1% |
| Uncollected tax | \$ 769 | \$ 700 | \$ 392 | \$ 392 | \$ 379 |
| Uncollected tax as percentage of current levy | 6.3% | 5.5% | 2.9% | 2.8% | 2.6% |

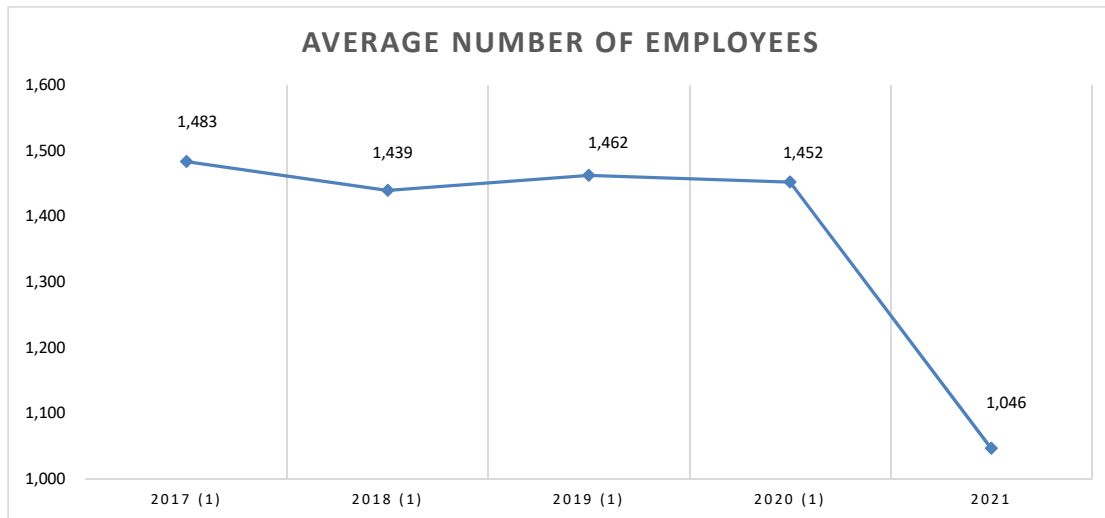
Sources: Multnomah County Department of Assessment and Taxation
Clackamas County Department of Assessment and Taxation
Hood River County Department of Records and Assessment
TSCC Annual Report

MT. HOOD COMMUNITY COLLEGE DISTRICT

AVERAGE NUMBER OF EMPLOYEES

LAST FIVE FISCAL YEARS

| Employee Group | 2017 ⁽¹⁾ | 2018 ⁽¹⁾ | 2019 ⁽¹⁾ | 2020 ⁽¹⁾ | 2021 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Administration | 23 | 25 | 27 | 25 | 27 |
| Full Time Support Staff | 420 | 438 | 456 | 470 | 456 |
| Full Time Faculty | 163 | 152 | 159 | 157 | 151 |
| Part Time Faculty | 338 | 317 | 326 | 291 | 200 |
| Part Time Hourly | 375 | 343 | 345 | 349 | 154 |
| Students | 164 | 164 | 149 | 160 | 58 |
| Total | 1,483 | 1,439 | 1,462 | 1,452 | 1,046 |



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

(1) Updated Employee Counts 2016-2020

Source: MHCC Human Resource Department and FY21 Annual Comprehensive Financial Report

MT. HOOD COMMUNITY COLLEGE DISTRICT

SALARIES OF EMPLOYEES

| | <u>Salary Range</u> | <u>Amount of Combined Salaries</u> |
|---|----------------------|--|
| ADMINISTRATIVE & MANAGERS | \$60,840 - \$237,831 | \$ 5,877,249 |
| FULL-TIME FACULTY | \$58,514 - \$99,232 | 16,009,420 |
| CLASSIFIED | \$32,102 - \$116,395 | 11,738,562 |
| CONFIDENTIAL | \$47,670 - \$95,863 | 814,586 |
| PART-TIME FACULTY | | 4,089,740 |
| PART-TIME HOURLY | | 1,786,943 |
| STUDENTS | | 355,103 |
| Total General Fund (01) budget for salaries | | <u><u>\$ 40,671,603</u></u> |

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

MT. HOOD COMMUNITY COLLEGE DISTRICT
HISTORICAL AND PROJECTED TUITION AND FEES
PROJECTED AND LAST FOUR FISCAL YEARS ENDED JUNE 30
(Unaudited)

| | 2018 | 2019 ⁽⁵⁾ | 2020 ⁽⁵⁾ | 2021 ⁽⁵⁾ | 2022 ⁽¹⁾ |
|--|-----------|---------------------|---------------------|---------------------|---------------------|
| General fund tuition per credit hour | \$ 100.00 | \$ 107.00 | \$ 115.00 | \$ 118.00 | \$ 118.00 |
| Student activity fee per credit hour | 3.50 | 4.00 | 4.25 | 4.25 | 4.25 |
| Technology fee per credit hour | 5.75 | 6.25 | 6.25 | 6.50 | 6.50 |
| Instructional Access & Support Fee, per credit hour | - | - | - | - | 3.50 |
| Safety & Security Access Fee, per credit hour ⁽²⁾ | - | - | - | - | 3.50 |
| College Service Fee, per credit hour ⁽²⁾ | - | - | - | - | 3.50 |
| College service and access fee ⁽²⁾ | 80.00 | 88.00 | 88.00 | 88.00 | - |
| Annualized student tuition ⁽³⁾ | 5,156 | 5,540 | 5,912 | 6,058 | 6,266 |
| Total tuition and fees (in thousands) | \$ 22,766 | \$ 22,677 | \$ 21,423 | \$ 21,507 | \$ 21,217 |
| Total SFTE ⁽⁴⁾ | 8,009.00 | 7,700.00 | 6,613.00 | 5,994.00 | 5,455.00 |
| Unduplicated headcount | 25,598 | 24,941 | 21,868 | 18,498 | 18,500 |

⁽¹⁾ Projected.

⁽²⁾ Fees are per term. College service fee is assessed to students registered for a minimum of one credit and the access fee is assessed to students registered for a minimum of two credits. The College service fee was first implemented in summer term 2010. The access fee was implemented in year 12-13. The fees changed to per credit hour in 2122. Safety & Security Access Fee replace the term Access fee. In 2122 the Instructional Access & Support Fee was implemented.

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

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

⁽⁵⁾ Updated to Actual

MT. HOOD COMMUNITY COLLEGE DISTRICT

FULL-TIME EQUIVALENT STUDENTS

LAST FIVE FISCAL YEARS
(Unaudited)

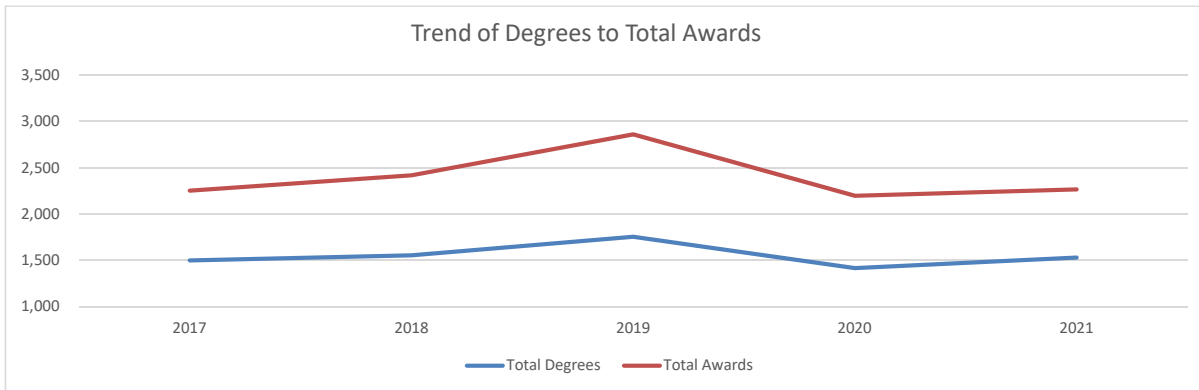
| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| Adult basic education | 255 | 198 | 180 | 183 | 119 |
| General equivalency diploma | 54 | 47 | 105 | 36 | 31 |
| Lower division transfer courses | 4,097 | 3,985 | 3,566 | 3,123 | 2,630 |
| Professional technical | 2,649 | 2,687 | 2,823 | 2,459 | 2,593 |
| Self improvement | 196 | 156 | 73 | 69 | 36 |
| All other reimbursable | <u>865</u> | <u>848</u> | <u>863</u> | <u>685</u> | <u>473</u> |
| Total reimbursable FTE | <u>8,116</u> | <u>7,921</u> | <u>7,610</u> | <u>6,555</u> | <u>5,882</u> |
| Non-reimbursable | <u>122</u> | <u>88</u> | <u>90</u> | <u>58</u> | <u>18</u> |
| Total FTE | <u>8,238</u> | <u>8,009</u> | <u>7,700</u> | <u>6,613</u> | <u>5,900</u> |

MT. HOOD COMMUNITY COLLEGE DISTRICT

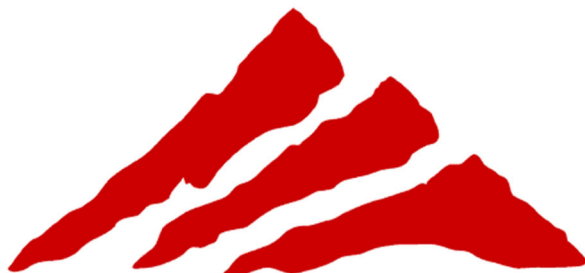
DEGREES AND CERTIFICATES AWARDED

LAST FIVE FISCAL YEARS ENDED JUNE 30
(unaudited)

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Degrees | | | | | |
| Associate of Science | 382 | 389 | 479 | 381 | 352 |
| Associate of Science Oregon Transfer | 59 | 61 | 67 | 31 | 41 |
| Associate of Applied Science | 426 | 409 | 441 | 392 | 419 |
| Associate of Arts Oregon Transfer | 278 | 300 | 329 | 251 | 233 |
| Associate of General Studies | 356 | 397 | 438 | 362 | 486 |
| Total Degrees | 1,501 | 1,556 | 1,754 | 1,417 | 1,531 |
| Certificates | 320 | 442 | 193 | 134 | 203 |
| Certificates (Less Than One Year) | 9 | 12 | 495 | 282 | 278 |
| Total Certificates | 329 | 454 | 688 | 416 | 481 |
| Oregon Transfer Module | 392 | 371 | 387 | 324 | 230 |
| High School Completions | 33 | 39 | 33 | 41 | 24 |
| Total Awards | 2,255 | 2,420 | 2,862 | 2,198 | 2,266 |



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 | | Fund Title | Budget | | |
|---|-------------------|----------------------------------|--------------------|---------------------|--------------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 |
| General Fund (01) | | | | | |
| \$ 31,835,351 | \$ 31,185,379 | Instruction | \$ 32,408,844 | \$ 32,650,847 | \$ 32,650,847 |
| 9,433,971 | 9,233,769 | Instructional Support | 10,668,059 | 10,640,638 | 10,640,638 |
| 6,565,121 | 6,335,314 | Student Services | 7,438,232 | 7,663,955 | 7,663,955 |
| 116,923 | 108,042 | Community Services | 111,155 | 103,562 | 103,562 |
| 14,382,130 | 14,759,262 | College Support Services | 16,134,218 | 16,999,164 | 16,999,164 |
| 4,731,506 | 4,381,279 | Plant Operations and Maintenance | 5,605,019 | 5,686,226 | 5,686,226 |
| 309,295 | 170,076 | Plant Additions | 360,000 | 360,000 | 360,000 |
| 847,756 | 921,010 | Financial Aid | 1,045,602 | 1,030,914 | 1,030,914 |
| 1,100,000 | 487,292 | Transfers | 687,292 | 4,287,292 | 4,287,292 |
| 9,666,312 | 15,402,319 | Contingency and Reserves | 9,336,631 | 8,862,310 | 8,862,310 |
| 78,988,365 | 82,983,742 | Total | 83,795,052 | 88,284,908 | 88,284,908 |
| Pension Bond Debt Service Fund (03) | | | | | |
| 1,347,649 | 1,337,196 | Debt Services - Principal - Bond | 4,072,732 | 3,253,066 | 3,253,066 |
| 3,931,041 | 4,201,494 | Debt Services - Interest - Bond | 4,608,141 | 5,990,251 | 5,990,251 |
| - | - | College Support Services | 60,600,000 | - | - |
| 1,679,375 | 2,158,006 | Contingency and Reserves | - | - | - |
| 6,958,065 | 7,696,696 | Total | 69,280,873 | 9,243,317 | 9,243,317 |
| Physical Plant Maintenance Fund (06) | | | | | |
| 402,430 | 17,846 | Plant Operations and Maintenance | 510,000 | 500,000 | 500,000 |
| 53,876 | 287,363 | Plant Additions | 390,000 | 4,450,000 | 4,450,000 |
| 853,607 | 950,320 | Contingency and Reserves | - | - | - |
| 1,309,913 | 1,255,529 | Total | 900,000 | 4,950,000 | 4,950,000 |
| Technology Projects Fund (07) | | | | | |
| 1,481,640 | 1,067,169 | College Support Services | 1,803,983 | 2,043,592 | 2,043,592 |
| 5,725 | 40,000 | Plant Additions | 40,000 | 190,000 | 190,000 |
| 402,764 | 720,316 | Contingency and Reserves | - | - | - |
| 1,890,129 | 1,827,485 | Total | 1,843,983 | 2,233,592 | 2,233,592 |
| Student Aid & Scholarship Fund (10) | | | | | |
| 19,907,387 | 18,530,219 | Financial Aid | 37,423,990 | 37,423,990 | 37,423,990 |
| 29,958 | 24,212 | Transfers | 60,000 | 60,000 | 60,000 |
| 21,214 | 33,346 | Contingency and Reserves | - | - | - |
| 19,958,559 | 18,587,777 | Total | 37,483,990 | 37,483,990 | 37,483,990 |
| Federal, State, and Special Projects Fund (16) | | | | | |
| 27,748,470 | 27,813,369 | College Support Services | 40,650,000 | 41,350,000 | 41,350,000 |
| 212,834 | 663,775 | Plant Additions | 22,000,000 | 16,000,000 | 16,000,000 |
| - | - | Financial Aid | 100,000 | 100,000 | 100,000 |
| 6,745,255 | 7,705,400 | Contingency and Reserves | 1,010,000 | 1,010,000 | 1,010,000 |
| 34,706,559 | 36,182,544 | Total | 63,760,000 | 58,460,000 | 58,460,000 |

| Actual | | Fund Title | Budget | | |
|--|-----------------------|--------------------------|-----------------------|-----------------------|-----------------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 |
| Bookstore Fund (40) | | | | | |
| \$ 1,318,461 | \$ 1,155,404 | Student Services | \$ 53,113 | \$ 250,000 | \$ 250,000 |
| - | - | Plant Additions | 35,000 | - | - |
| - | - | Transfers | 16,887 | 700,000 | 700,000 |
| 111 | 919,890 | Contingency and Reserves | - | - | - |
| 1,318,572 | 2,075,294 | Total | 105,000 | 950,000 | 950,000 |
| Aquatic Center Fund (42) | | | | | |
| 683,602 | 174,956 | Student Services | 506,182 | 616,533 | 616,533 |
| - | - | Plant Additions | - | 964,759 | 964,759 |
| 235,316 | 747,350 | Contingency and Reserves | - | - | - |
| 918,918 | 922,306 | Total | 506,182 | 1,581,292 | 1,581,292 |
| Clubs Fund (50) | | | | | |
| 15,932 | 3,079 | Student Services | 165,000 | 165,000 | 165,000 |
| - | - | Plant Additions | 5,000 | 5,000 | 5,000 |
| 41,369 | 46,434 | Contingency and Reserves | - | - | - |
| 57,301 | 49,513 | Total | 170,000 | 170,000 | 170,000 |
| Trusts Fund (51) | | | | | |
| 362,689 | 122,643 | Student Services | 504,096 | 504,096 | 504,096 |
| - | - | Plant Additions | 5,000 | 5,000 | 5,000 |
| 509,418 | 592,098 | Contingency and Reserves | - | - | - |
| 872,107 | 714,741 | Total | 509,096 | 509,096 | 509,096 |
| Associated Student Government Fund (52) | | | | | |
| 440,772 | 359,384 | Student Services | 892,873 | 927,464 | 927,464 |
| - | - | Plant Additions | 131,091 | 144,324 | 144,324 |
| 662,564 | 1,068,023 | Contingency and Reserves | 250,857 | 485,913 | 485,913 |
| 1,103,336 | 1,427,407 | Total | 1,274,821 | 1,557,701 | 1,557,701 |
| \$ 148,081,824 | \$ 153,723,034 | Total All Funds | \$ 259,628,997 | \$ 205,423,896 | \$ 205,423,896 |

Extended Summary of Funds by Object

| Actual | | Fund Title | Budget | | |
|-------------------|-------------------|--|----------------------------|-----------------------------|----------------------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 |
| | | General Fund (01) | | | |
| \$ 57,643,744 | \$ 56,139,189 | Personnel Services | \$ 60,641,284 | \$ 61,527,998 | \$ 61,527,998 |
| 7,149,433 | 7,454,631 | Materials & Services | 9,232,966 | 9,672,967 | 9,672,967 |
| 309,295 | 170,076 | Capital Improvements | 360,000 | 360,000 | 360,000 |
| 2,271,825 | 2,409,225 | Debt Service | 2,491,277 | 2,543,427 | 2,543,427 |
| 847,756 | 921,010 | Grants In Aid | 1,045,602 | 1,030,914 | 1,030,914 |
| 1,100,000 | 487,292 | Transfers | 687,292 | 4,287,292 | 4,287,292 |
| - | - | Contingency | 7,663,068 | 7,130,897 | 7,130,897 |
| 9,666,312 | 15,402,319 | Unappropriated Fund Balance | 1,673,563 | 1,731,413 | 1,731,413 |
| 78,988,365 | 82,983,742 | Total | 83,795,052 | 88,284,908 | 88,284,908 |
| | | Pension Bond Debt Service Fund (03) | | | |
| 5,278,690 | 5,538,690 | Debt Service | 8,680,873 | 9,243,317 | 9,243,317 |
| - | - | Personnel Services | 60,000,000 | - | - |
| - | - | Materials & Services | 600,000 | - | - |
| 1,679,375 | 2,158,006 | Unappropriated Fund Balance | - | - | - |
| 6,958,065 | 7,696,696 | Total | 69,280,873 | 9,243,317 | 9,243,317 |
| | | Physical Plant Maintenance Fund (06) | | | |
| 402,430 | 17,846 | Materials & Services | 510,000 | 500,000 | 500,000 |
| 53,876 | 287,363 | Capital Improvements | 390,000 | 4,450,000 | 4,450,000 |
| 853,607 | 950,320 | Unappropriated Fund Balance | - | - | - |
| 1,309,913 | 1,255,529 | Total | 900,000 | 4,950,000 | 4,950,000 |
| | | Technology Projects Fund (07) | | | |
| 1,481,640 | 1,067,169 | Materials & Services | 1,803,983 | 2,043,592 | 2,043,592 |
| 5,725 | 40,000 | Capital Improvements | 40,000 | 190,000 | 190,000 |
| 402,764 | 720,316 | Unappropriated Fund Balance | - | - | - |
| 1,890,129 | 1,827,485 | Total | 1,843,983 | 2,233,592 | 2,233,592 |
| | | Student Aid & Scholarship Fund (10) | | | |
| 394,302 | 229,323 | Personnel Services | 833,990 | 833,990 | 833,990 |
| - | - | Materials and Services | 40,000 | 40,000 | 40,000 |
| 19,513,085 | 18,300,896 | Grants and Loans | 36,550,000 | 36,550,000 | 36,550,000 |
| 29,958 | 24,212 | Transfers | 60,000 | 60,000 | 60,000 |
| 21,214 | 33,346 | Unappropriated Fund Balance | - | - | - |
| 19,958,559 | 18,587,777 | Total | 37,483,990 | 37,483,990 | 37,483,990 |
| | | Federal, State & Special Projects Fund (16) | | | |
| 18,977,890 | 19,105,883 | Personnel Services | 25,850,000 | 25,850,000 | 25,850,000 |
| 8,770,580 | 8,707,486 | Materials and Services | 12,800,000 | 13,500,000 | 13,500,000 |
| 212,834 | 663,775 | Capital Improvements | 22,000,000 | 16,000,000 | 16,000,000 |
| - | - | Debt Service | 2,000,000 | 2,000,000 | 2,000,000 |
| - | - | Grants in Aid | 100,000 | 100,000 | 100,000 |
| - | - | Contingency | 1,010,000 | 1,010,000 | 1,010,000 |
| 6,745,255 | 7,705,400 | Unappropriated Fund Balance | - | - | - |
| 34,706,559 | 36,182,544 | Total | 63,760,000 | 58,460,000 | 58,460,000 |

| Actual | | Fund Title | Budget | | |
|--|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| 2019-20 | 2020-21 | | Amended 2021-22 | Approved 2022-23 | Adopted 2022-23 |
| Bookstore Fund (40) | | | | | |
| \$ 744,471 | \$ 602,761 | Cost of Merchandise | \$ - | \$ - | \$ - |
| 452,784 | 473,556 | Personnel Services | 43,496 | - | - |
| 121,206 | 79,087 | Materials and Services | 9,617 | 250,000 | 250,000 |
| - | - | Capital Improvements | 35,000 | - | - |
| - | - | Transfers | 16,887 | 700,000 | 700,000 |
| 111 | 919,890 | Unappropriated Fund Balance | - | - | - |
| 1,318,572 | 2,075,294 | Total | 105,000 | 950,000 | 950,000 |
| Aquatic Center Fund (42) | | | | | |
| 616,787 | 164,999 | Personnel Services | 422,055 | 490,533 | 490,533 |
| 66,815 | 9,957 | Materials & Services | 84,127 | 126,000 | 126,000 |
| - | - | Capital Improvements | - | 964,759 | 964,759 |
| 235,316 | 747,350 | Unappropriated Fund Balance | - | - | - |
| 918,918 | 922,306 | Total | 506,182 | 1,581,292 | 1,581,292 |
| Clubs Fund (50) | | | | | |
| - | 1,449 | Personnel Services | 11,210 | 11,210 | 11,210 |
| 15,932 | 1,630 | Materials & Services | 153,790 | 153,790 | 153,790 |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 |
| 41,369 | 46,434 | Unappropriated Fund Balance | - | - | - |
| 57,301 | 49,513 | Total | 170,000 | 170,000 | 170,000 |
| Trusts Fund (51) | | | | | |
| 62,972 | 13,333 | Personnel Services | 83,096 | 83,096 | 83,096 |
| 299,717 | 109,310 | Materials & Services | 421,000 | 421,000 | 421,000 |
| - | - | Capital Improvements | 5,000 | 5,000 | 5,000 |
| 509,418 | 592,098 | Unappropriated Fund Balance | - | - | - |
| 872,107 | 714,741 | Total | 509,096 | 509,096 | 509,096 |
| Associated Student Government Fund (52) | | | | | |
| 258,414 | 231,108 | Personnel Services | 287,736 | 327,605 | 327,605 |
| 182,358 | 128,276 | Materials & Services | 605,137 | 599,859 | 599,859 |
| - | - | Capital Improvements | 131,091 | 144,324 | 144,324 |
| - | - | Contingency | 250,857 | 485,913 | 485,913 |
| 662,564 | 1,068,023 | Unappropriated Fund Balance | - | - | - |
| 1,103,336 | 1,427,407 | Total | 1,274,821 | 1,557,701 | 1,557,701 |
| \$ 148,081,824 | \$ 153,723,034 | Total All Funds | \$ 259,628,997 | \$ 205,423,896 | \$ 205,423,896 |

Mt. Hood Community College
 Summary of Interfund Transfers
 2022/23 Approved Budget

| General Fund (01) | | Physical Plant Maint. (06) | | Student Aid (10) | | Federal & State Projects (16) | | Aquatic Center (42) | | Bookstore (40) | | Total | |
|-------------------|-----------|----------------------------|-----|------------------|--------|----------------------------------|-----|------------------------|-----|----------------|---------|-----------|-----------|
| In | Out | In | Out | In | Out | In | Out | In | Out | In | Out | In | Out |
| - | 4,287,292 | 4,000,000 | | 200,000 | 60,000 | 760,000 | | 87,292 | - | - | 700,000 | 5,047,292 | 5,047,292 |

Mt. Hood Community College
 Summary of Interfund Transfers
 2022/23 Adopted Budget

| General Fund (01) | | Physical Plant Maint. (06) | | Student Aid (10) | | Federal & State Projects (16) | | Aquatic Center (42) | | Bookstore (40) | | Total | |
|-------------------|-----------|----------------------------|-----|------------------|--------|----------------------------------|-----|------------------------|-----|----------------|---------|-----------|-----------|
| In | Out | In | Out | In | Out | In | Out | In | Out | In | Out | In | Out |
| - | 4,287,292 | 4,000,000 | | 200,000 | 60,000 | 760,000 | | 87,292 | - | - | 700,000 | 5,047,292 | 5,047,292 |

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.

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

FORM OR-ED-50 2022-2023

To assessor of Multnomah County
 Clackamas, and Hood River

Check here if this is
an amended form.

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

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

| | | | | |
|--|---|---|--|-------------------------------|
| <u> 26000 SE Stark St. </u> | <u> Gresham </u> | <u> OR </u> | <u> 97030 </u> | <u> 7/1/2022 </u> |
| <small>Mailing Address of District</small> | <small>City</small> | <small>State</small> | <small>ZIP Code</small> | <small>Date Submitted</small> |
| <u> Jennifer DeMent </u> | <u> Vice President, Finance & Administration </u> | <u> 503-491-7385 </u> | <u> jennifer.dement@mhcc.edu </u> | |
| <small>Contact person</small> | <small>Title</small> | <small>Daytime telephone number</small> | <small>Contact person e-mail address</small> | |

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

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



June 15, 2022

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

RE: Mt. Hood Community College's 2022-23 Approved Budget Certification

Dear Ms. Mattson and Board Members:

The Tax Supervising and Conservation Commission met today to review, discuss, and conduct a public hearing on the Mt. Hood Community College's 2022-23 Approved Budget. This hearing was conducted pursuant to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget law.

The budget was filed timely on April 29, 2022. The estimates (shown on the following page) were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with local budget law.

The TSCC hereby certifies by a majority vote of members of the commission that it has no recommendations or objections to make with respect to the budget.

Oregon Revised Statutes require that the district file a complete copy of the Adopted Budget with the Commission no later than July 15, 2022. If extra time is needed for this, please request an extension in writing.

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

Yours very truly,
Tax Supervising and Conservation Commission

Harmony Quiroz, Chair

James Ofsink, Vice Chair

Dr. Mark Wubbold, Commissioner

Margo Norton, Commissioner

Matt Donahue, Commissioner

Mt. Hood Community College

Total FY 2022-2023 Approved Budget: \$ 205,423,896

| | Appropriations | Unappropriated Fund Balance | Total Budget |
|------------------------------------|--------------------|--------------------------------|--------------------|
| General Fund | 86,553,495 | 1,731,413 | 88,284,908 |
| Student Aid Fund | 37,483,990 | 0 | 37,483,990 |
| Federal, State & Special Proj Fund | 58,460,000 | 0 | 58,460,000 |
| Pension Bond Fund | 9,243,317 | 0 | 9,243,317 |
| Bookstore | 950,000 | 0 | 950,000 |
| Aquatics Center Fund | 1,581,292 | 0 | 1,581,292 |
| Clubs Fund | 170,000 | 0 | 170,000 |
| Trusts Fund | 509,096 | 0 | 509,096 |
| Associated Student Gov Fund | 1,557,701 | 0 | 1,557,701 |
| Physical Plant Maint Fund | 4,950,000 | 0 | 4,950,000 |
| Technology Projects Fund | 2,233,592 | 0 | 2,233,592 |
| Totals | 203,692,483 | 1,731,413 | 205,423,896 |

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



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *June 15, 2022*

ITEM TITLE: 4.2

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

SUBJECT: CONSIDER RESOLUTIONS TO ADOPT AND MAKE APPROPRIATIONS FOR THE FISCAL YEAR 2022-2023 BUDGET

RESOLUTION ADOPTING THE BUDGET

Be it resolved, that the Board of Education of Mt. Hood Community College District hereby adopts the budget for 2022-2023 in a total sum of **\$205,423,896** 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, 2022 and for the purposes shown below are hereby appropriated:

| Function | Fund Title: Fund #: | Pension | | | | | Federal, | | | | | Associated | | Total | |
|----------------------------------|---------------------|------------------|-------------------|----------------------|-------------------|---------------------|----------------|---------------------|----------------|----------------|------------------|--------------------|------------------|--------------------|------------|
| | | General | Bond Debt Service | Physical Maintenance | Plant | Technology Projects | Student Aid | State and Spec Proj | Bookstore | Aquatics | Clubs | Trusts | Government | | Student |
| Instruction | 32,650,847 | | | | | | | | | | | | | | 32,650,847 |
| Instruction Support | 10,640,638 | | | | | | | | | | | | | | 10,640,638 |
| Student Services | 7,663,955 | | | | | | | 250,000 | 616,533 | 165,000 | 504,096 | | 927,464 | 10,127,048 | |
| Community Services | 103,562 | | | | | | | | | | | | | 103,562 | |
| College Support Services | 16,999,164 | | | | | 2,043,592 | | | 41,350,000 | | | | | 60,392,756 | |
| Plant Operations and Maintenance | 5,686,226 | | | 500,000 | | | | | | | | | | 6,186,226 | |
| Plant Additions | 360,000 | | | 4,450,000 | | 190,000 | | | 16,000,000 | | | | | 22,119,083 | |
| Debt Service | | | | | 9,243,317 | | | | | | | | 144,324 | 9,243,317 | |
| Financial Aid | 1,030,914 | | | | | | | 37,423,990 | 100,000 | | | | | 38,554,904 | |
| Transfers | 4,287,292 | | | | | | | 60,000 | | | | | | 5,047,292 | |
| Contingency | 7,130,897 | | | | | | | 1,010,000 | | | | | | 8,626,810 | |
| Total Appropriations | 86,553,495 | 9,243,317 | 4,950,000 | 2,233,592 | 37,483,990 | 58,460,000 | 950,000 | 1,581,292 | 170,000 | 509,096 | 1,557,701 | 203,692,483 | 1,731,413 | 205,423,896 | |
| Unappropriated | 1,731,413 | | | | | | | | | | | | | 1,731,413 | |
| Total Budget | 88,284,908 | 9,243,317 | 4,950,000 | 2,233,592 | 37,483,990 | 58,460,000 | 950,000 | 1,581,292 | 170,000 | 509,096 | 1,557,701 | 205,423,896 | 1,731,413 | 205,423,896 | |

| Object | Fund Title: Fund #: | Pension | | | | | Federal, | | | | | Associated | | Total |
|-----------------------------|---------------------|------------------|-------------------|----------------------|-------------------|---------------------|----------------|---------------------|----------------|----------------|------------------|--------------------|------------------|--------------------|
| | | General | Bond Debt Service | Physical Maintenance | Plant | Technology Projects | Student Aid | State and Spec Proj | Bookstore | Aquatics | Clubs | Trusts | Government | |
| Personnel Services | 61,527,998 | | | | | | | | | | | | | 61,527,998 |
| Materials & Services | 9,672,967 | | | 500,000 | | 2,043,592 | | 40,000 | 13,500,000 | | | | | 27,307,208 |
| Capital Improvements | 360,000 | | | 4,450,000 | | 190,000 | | | 16,000,000 | | | | | 22,119,083 |
| Debt Service | 2,543,427 | | | | 9,243,317 | | | | 2,000,000 | | | | | 13,786,744 |
| Grants In Aid | 1,030,914 | | | | | | | 36,550,000 | 100,000 | | | | | 37,680,914 |
| Transfers | 4,287,292 | | | | | | | 60,000 | | | | | | 5,047,292 |
| Contingency | 7,130,897 | | | | | | | 1,010,000 | | | | | | 8,626,810 |
| Total Appropriations | 86,553,495 | 9,243,317 | 4,950,000 | 2,233,592 | 37,483,990 | 58,460,000 | 950,000 | 1,581,292 | 170,000 | 509,096 | 1,557,701 | 203,692,483 | 1,731,413 | 205,423,896 |
| Unappropriated | 1,731,413 | | | | | | | | | | | | | 1,731,413 |
| Total Budget | 88,284,908 | 9,243,317 | 4,950,000 | 2,233,592 | 37,483,990 | 58,460,000 | 950,000 | 1,581,292 | 170,000 | 509,096 | 1,557,701 | 205,423,896 | 1,731,413 | 205,423,896 |

RECOMMENDATION: Approve the above resolution as presented.

DocuSigned by:

 Annette Mattson, Board Chair
 Date: 6/16/2022

DocuSigned by:

 Jennifer DeMent, Budget Officer
 Date: 6/16/2022



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: June 15, 2022

ITEM TITLE: 4.3

CONTACT PERSON: Jennifer DeMent, Vice President Finance and Administration

SUBJECT: CONSIDER RESOLUTION IMPOSING AND CATEGORIZING TAXES

RESOLUTION IMPOSING PROPERTY TAX RATE

Be It Resolved, that the Board of Education of Mt. Hood Community College District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.4917/\$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2022-23 upon the assessed value of all taxable property within the district:

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

RECOMMENDATION: Approve the above resolution as presented.

| | |
|--|-----------|
| DocuSigned by: <i>Annette Mattson</i> | 6/16/2022 |
| Annette Mattson, Board Chair | Date |

| | |
|-----------------------------------|-----------|
| DocuSigned by: <i>J DeMent</i> | 6/16/2022 |
| Jennifer DeMent, Budget Officer | Date |

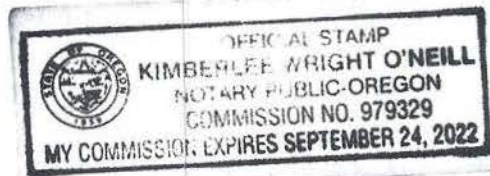
AD#: 0010334787

State of Oregon,) ss
County of Multnomah)

Kate O'Neill 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 06/08/2022

Kate O'Neill
Principal Clerk of the Publisher



Sworn to and subscribed before me this 14th day of June 2022

Kimberlee Wright O'Neill
Notary Public



**MT. HOOD
COMMUNITY COLLEGE**

**Notice of Budget Hearing
Mt. Hood Community College District
2022-23 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, 2022 to June 30, 2023. The hearing will be held with a Zoom Meeting on the fifteenth day of June 2022 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 Allegra Willhite at 503-988-3054 or allegra.willhite@multco.us to make a request for an interpreter or other accommodations for persons with disabilities.

TSCC Budget Hearing at 6:30 pm – Join Zoom Webinar: Click URL to join <https://mhcc.zoom.us/j/92181174535?pwd=ckZ4U0QwRjVfYjEvOGNxbWZ6T0g4OT09>

Join by phone: 1-669-900-6833 (San Jose) or 1-253-215-8782 (Tacoma)
Webinar ID: 921 8117 4535
Passcode: 912098

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

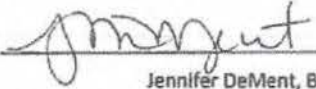
SUMMARY OF BUDGET REQUIREMENTS AS APPROVED

| Fund Title | Fund # | 2022-23 Budget |
|--|--------|----------------|
| General Fund | 01 | \$ 88,284,908 |
| Pension Bond Debt Service Fund | 03 | 9,243,317 |
| Physical Plant Maintenance Fund | 06 | 4,950,000 |
| Technology Projects Fund | 07 | 2,233,592 |
| Student Aid Fund | 10 | 37,483,990 |
| Federal, State & Special Projects Fund | 16 | 58,460,000 |
| Bookstore Fund | 40 | 950,000 |
| Aquatic Center Fund | 42 | 1,581,292 |
| Clubs Fund | 50 | 170,000 |
| Trusts Fund | 51 | 509,096 |

| | | |
|------------------------------------|----|----------------------|
| Associated Student Government Fund | 52 | 1,557,701 |
| Total All Funds | | \$205,423,896 |

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

010334787*01



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *April 20, 2022*

ITEM TITLE: 4.1

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

SUBJECT: CONSIDERATION AND APPROVAL OF THE 2022-23 PROPOSED BUDGET

The 2022-23 Proposed Budget is available online at <https://www.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 2022-23 budget of \$205,423,896 including the general fund budget in the amount of \$88,284,908 and all other budgets in the amount of \$117,138,988.

Approve the above resolution as presented.

DocuSigned by:

Andrew Speer

4CF0051ABE104FF...

4/21/2022

Andrew Speer, Budget Committee Chair

Date



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *April 20, 2022*

ITEM TITLE: **4.2**

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

SUBJECT: SET THE TAX LEVY FOR 2022-23

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

4CF0051ABE184FF...

4/21/2022

Andrew Speer, Budget Committee Chair

Date

AD#: 0010298826

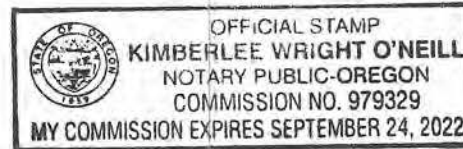
State of Oregon,) ss
County of Multnomah)

Kate O'Neill 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):

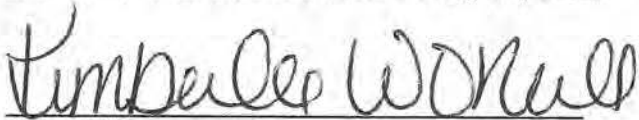
The Oregonian 04/13/2022




Principal Clerk of the Publisher



Sworn to and subscribed before me this 17th day of April 2022



Notary Public



MT. HOOD
COMMUNITY COLLEGE

A public meeting of the Budget Committee of the Mt. Hood Community College District, which encompasses parts of Multnomah, Clackamas and Hood River Counties, State of Oregon, for the fiscal year July 1, 2022 to June 30, 2023 will be held on April 20, 2022 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 be viewed on the Mt. Hood Community College website at <https://mhcc.edu/BudgetOffice/>

This is a public meeting where deliberation of the Budget Committee will take place. Questions and comments from the public regarding the Proposed Budget will be accepted and are encouraged. Persons wishing to provide public comment will sign up 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:
6:00 pm - Join Budget Committee Meeting - Click URL to Join
<https://mhcc.zoom.us/j/94747376832?pwd=dG1BZVpxaFIsS3FzWl8xaVY0UEs1Zz09>

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

Webinar ID: 947 4737 6832

Passcode: 148991

This notice is also posted on the MHC website at www.mhcc.edu.

AD#: 0010275801

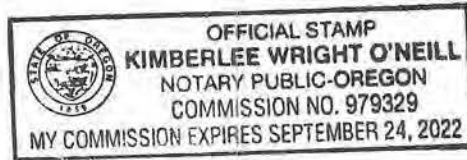
State of Oregon,) ss
County of Multnomah)

Kate O'Neill 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 03/30/2022

Kate O'Neill


Principal Clerk of the Publisher



Sworn to and subscribed before me this 4th day of April 2022

Kimberlee Wright O'Neill

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, 2022 to June 30, 2023 will be held on April 6, 2022 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 20, 2022 Budget Committee Meeting. A copy of the Proposed Budget may be viewed on or after April 6, 2022 on the Mt. Hood Community College website at <https://mhcc.edu/BudgetOffice/>.

Join Zoom Meeting: Please click this URL to join.
<https://mhcc.zoom.us/j/97452086604?pwd=TJNVL2dqTk80VmRSUjJGZWZQSUc1UT09>

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

Webinar ID: 974 5208 6604

Passcode: 353057



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: July 21, 2021

ITEM TITLE:

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

SUBJECT: **APPROVE BUDGET CALENDAR FOR 2022-23 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 2022-2023 budget.



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: July 21, 2021

ITEM TITLE:

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

SUBJECT: **APPOINTMENT OF A BUDGET OFFICER FOR 2022-23 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 2022-2023 budget officer.

RECOMMENDATION:

To approve the appointment of Jennifer DeMent as the budget officer for the 2022-2023 budget, in accordance with ORS 294.331.



MT. HOOD

COMMUNITY COLLEGE

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