



Adopted Budget 2007-2009 Biennium

July 1, 2007 – June 30, 2009

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MISSION

Portland Community College provides education in an atmosphere that encourages the full realization of each individual's potential. The College offers students of all ages, races, cultures, economic levels, and previous educational experience opportunities for personal growth and attainment of their goals.

To achieve its mission, Portland Community College offers accessible and affordable education to the residents of its 1500 square mile district and to the residents of its service districts. As a public, comprehensive, post-secondary institution, this multi-campus college offers lower division college transfer programs, occupational and technical programs, basic skill education, and community education programs. Partnerships with business, industry, labor, educational institutions, and public sector agencies provide training opportunities for the local work forces and promote economic development.

Through effective teaching and supportive student services, Portland Community College prepares students for success as individuals, members of a democratic society, and citizens of a rapidly changing world.

VISION

Building futures for our students and communities.

STATEMENT OF VALUES

We believe that certain fundamental values characterize the institution in which we work and guide us in the accomplishment of our mission and goals. As a college community, we value:

- The dignity and worth of each individual
 - Effective teaching
 - Open and honest communication
 - Teamwork and cooperation
 - An environment that encourages the expression of original ideas and creative solutions
 - Effective and ethical use of public funds
-



Denise Frisbee
Board Member



Harold Williams
Board Member



Bob Palmer
Board Member



David Squire
Board Member



Jim Harper
Board Vice Chair



Karen McKinney
Board Member



Jaime Lim
Board Chair



Dr. Preston Pulliams
District President

<u>Zone</u>	<u>Board of Directors</u>	<u>Term Expires</u>
2	Harold Williams	June 30, 2007
5	David Squire	June 30, 2007
1	Denise Frisbee	June 30, 2009
3	Bob Palmer	June 30, 2007
4	Jim Harper, Vice Chair	June 30, 2009
6	Jaime Lim, Chair	June 30, 2009
7	Karen McKinney	June 30, 2007

Administration

Dr. Preston Pulliams, District President
Randy McEwen, District Vice President
Wing-Kit Chung, Vice President of Finance
Odie Sarmiento, Budget Manager
Dana Petersen, Financial Management Analyst



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**Portland Community College
Oregon**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

THE PRESIDENT'S BUDGET MESSAGE

DISTRICT PRESIDENT'S BUDGET MESSAGE

July 1, 2007

Introduction

As required by Chapter 294, Sections 294.305 to 294.520 of the Oregon Revised Statutes, and Board Policies B213 and B214 as amended, I hereby present the Adopted Budget of the Portland Community College District for the 2007-2009 Biennium. On April 19, 2007, the Board of Directors of the District, acting as a budget committee, approved the budget and the proposed tax levy for submission to the Multnomah Tax Supervising and Conservation Commission (TSCC). On May 15, 2007, after due notice and public hearing, TSCC approved and certified the District's budget for the 2007-2009 Biennium. On June 21, 2007, the Board passed the resolution to adopt the budget and authorized the property tax levy for the Biennium Fiscal Years 2007-09 as follows:

Subject to the Education Limit
\$0.2828 for the 1st year of the biennium period July 1, 2007 to June 30, 2008

Outside of the Education Limit (for payment of maturing principal and interest on voter approved General Obligation Bonds)
\$19,119,182 for the 1st year of the biennium period July 1, 2007 to June 30, 2008

Subject to the Education Limit
\$0.2828 for the 2nd year of the biennium period July 1, 2008 to June 30, 2009

Outside of the Education Limit (for payment of maturing principal and interest on voter approved General Obligation Bonds)
\$19,880,622 for the 2nd year of the biennium period July 1, 2008 to June 30, 2009

Since its formation in 1961, the College has prepared, submitted, approved and adopted its budget on an annual basis in accordance with the requirement of the Local Budget Law. In 2001, the State Legislature amended the Local Budget Law (ORS 294.305-294.565) allowing municipalities to prepare, approve and adopt a budget for a period of 24 months (a biennial budget). On January 18, 2007 the Board passed Resolution 07-044 amending Board Policies B213 and B214 granting the District President the authority to prepare and submit a budget based on a 24 month period commencing July 1, 2007. This Budget has been prepared for a 24 month period. It balances the College priorities and will continue to meet the College mission of offering accessible and affordable education to the residents of the district. This budget identifies the following focus areas for the 2007-2009 biennium:

- Restore budget cuts to instructional programs and support services that were made over the past few years to address the growing demand for additional classes
- Growth: Provide funds for programs where there is opportunity to increase enrollment and for programs that are FTE - reimbursable
- Provide resources to develop a new bond construction program
- Technology: Keep the college infrastructure (equipment and support) reasonably funded to provide better access to students
- Enhance access and student success
- Keep PCC Programs affordable

After several years of economic challenges, the economy in the State of Oregon has finally rebounded and is looking at a stronger financial future. This puts PCC and higher education in Oregon in its best position in at least the last six years. While the outlook is brighter, we must still continue to make sound budget decisions that support our mission and maximize our utilization of available funds.

The development of this budget took into consideration the long-term financial health of the College. We have proactively managed our financial resources and have adopted budgetary principles that address a variety of College new initiatives, revenue enhancement and the impact of our current actions on the future financial health of the College. This budget continues to adhere to the principles contained in the College Educational Master Plan and the Board values. I have adopted the following budget development principles for this budget process with the help of the Cabinet and the internal Budget Advisory Committee (BAC):

Principles for Developing the 2007-2009 Biennium Budget

- We will strive to maintain and improve access and student success.
- We will develop the budget in a way that supports the Core Values of our College.
- We will balance funding restorations with funding new ideas.
- We will prepare a budget that maintains a balanced curriculum between career and technical education (formerly PTE), community education, pre-college education and lower division transfer.
- We will foster the development of civic responsibility and engagement with our community.
- We will balance between instructions, student support services and administrative functions.
- We will examine proposals and ideas carefully to ensure that those ideas we recommend are funded at levels that cover the “full cost” of the idea.
- We will be entrepreneurial and continue to explore alternate resources including, but not limited to, foundation, partnership and grant opportunities.
- What we do we will do well, meaning:
 - strong enrollment
 - appropriate levels of staffing
 - good facilities/infrastructure
 - sufficient marketing
 - continuous improvement including staff development

I have always advocated an open and participatory process to bring greater transparency knowledge and accountability to the budget process and as part of the development of this budget, I have continued to meet and consult with the internal Budget Advisory Committee—its membership includes students, faculty, academic professionals, classified staff and managers, the college District Planning Council, and the President’s Cabinet. These groups, as well as various citizen groups, have continued to provide me with insights, perspectives and ideas concerning budget priorities and have

provided me with advice and suggestions on possible alternative approaches to budget challenges. Last year, I placed priority in restoring faculty positions that were cut in the prior years, added faculty positions in programs and disciplines that could increase student FTE, provided increased funding for student support, and expanded support for diversity-related initiatives.

Based on the prospect of a significant increase in state support, the College started developing proposals for new initiatives in December 2006. I am pleased to report that this budget includes a number of them. Some of the initiatives will restore budget cuts while others create new programs, services and work force development opportunities at the college. I believe that this Biennium Budget addresses our ever changing needs and opportunities as we seriously explore and consider funding new programs and finding new ways of serving our mission.

Revenue Projections and Assumptions

Last December, the Governor proposed a Community College Support Fund (CCSF) of \$483 million for allocation through the formula approved by the State Board of Education two years ago. At that level, PCC would get an additional \$7.3 to \$7.6 million in state support respectively for each year of the biennium. Since the Board met on March 15, 2007, the Co-Chairs of the Ways & Means Committee of the Legislature released a budget that contains only \$459 million for the CCSF. However, the adopted budget was based on the Governor's proposal of \$483 million as this is still the most solid figure we can use for our budget. If the Co-Chairs' budget were to prevail at the end, we would need to significantly reduce the initiatives that we have augmented in this Budget. State support accounts for 43% of the General Fund operating resources.

On June 28, 2007 the Legislature approved a CCSF budget at \$500 million, \$17 million more than the assumption made in the budget adopted by the Board on June 21, 2007. The new funding level will increase the District's share of the CCSF by approximately \$5 million or \$2.5 million in each year of the biennium. I am committed to work the Cabinet, the Budget Advisory Committee and other staff to determine the strategic priorities of how to deplore these additional funds.

We are projecting flat enrollment (absent new initiatives) for the next 2 years with an average enrollment of approximately 22,800 full-time equivalent (FTE) student counts per year of the biennium period. We have factored small, regular and predictable increases in student tuition that match the pace of inflation. The Adopted Budget includes a tuition fee increase of \$1 for the first year of the biennium and \$2 for the second year of the biennium. The tuition rate for the first year of the biennium period will be \$68 per credit hour and will increase to \$70 for the second year of the biennium period. Tuition and fees account for approximately 38% of the General Fund operating resources. The increase in tuition is consistent with the Board's direction to not radically increase tuition charges to students. With the new initiatives, we expect that enrollment will increase approximately 300 FTE in the first year of the biennium and another 300 FTE for the second.

We are also projecting that property tax revenues will increase by 3.5% each year of the biennium. Property tax revenues account for 15% of the General Fund operating resources. However, this revenue will roll into the total public resources pool which is then re-distributed via the funding allocation formula. We do not expect any change in the current community college funding allocation formula which was adopted in FY 2005-06 by the State Board of Education. We expect the timber tax revenue to go away and not be replaced with State funds, but the impact of this loss to PCC is not material (approximately \$40k each year).

This budget does not include any changes to Parking and Technology fess. Discussions are continuing on an increase to the Student Activity Fee of at most \$0.10 per credit hour. The Student Activity fee is used to fund various student sponsored programs and activities including child care, student government, intramural activity and the Phi Theta Kappa student scholarship program. In addition, we continue to explore the scope and the funding

needs of the athletic programs at PCC. The Blue Ribbon Panel that I commissioned last summer has made recommendations to me. We have also conducted a student poll. The next step is to consider the recommendations together with the poll results. Within the next few months, I will formulate a proposal for the Board's consideration.

Hereunder is a brief summary of the major resources:

State Resources: The general state support to community colleges is based primarily on student enrollment. As mentioned earlier, the estimated College's share of the state support is based on the Governor's proposed State budget of \$483 million for community colleges for the biennium 2007-09. After running through the allocation formula, our share of this is \$127.3 million for the biennium, \$63.5 million for the first year and \$63.8 million for the second.

Additionally, the state provides resources that are restricted to certain programs. These state-supported, program-specific resources are estimated at \$13.9 million for the biennium and are budgeted in the Contracts and Grants Fund. Some of the large state-funded contracts and grants include the Public School Dropout Recovery Program and Steps to Success.

Tuition and Fees: Tuition and fee revenue accounts for approximately 38% of the total General Fund operating resources. The total revenue from tuition and fees (absent new initiative impact) is estimated at \$99.7 million for the biennium (\$49.3 million for FY 2007-08 and \$50.6 million for FY 2008-09) and includes an approved increase of \$1 beginning July 1, 2007 and \$2 for the second year of the biennium beginning July 1, 2008.

Differentiated tuition and fees for self-improvement courses, continuing education units and community education classes are estimated at \$15.3 million for the biennium. These revenues are accounted for in the CEU/CED fund and are assessed to pay for the programs and non-credit classes offered under this division. The CEU/CED fund is designated as a self-supporting operation. However, starting July 1, 2007, I have designated \$490,000 in the General Fund to support these programs by moving the cost of some of the administrative staff to the General Fund, in recognition of the reimbursable FTE generated by these programs.

Property Taxes: The estimated property tax levy subject to the education limit set by Measure 5 (1990) and Measure 50 (1998) to support ongoing operation for the 2007-2009 biennium is estimated at \$45.9 million (\$22.6 million in the first year and \$23.3 in the second, net of uncollectible taxes and discounts). This amount accounts for approximately 15% of the General Fund operating resources and is calculated based on the college permanent rate of \$0.2828 per \$1,000 of assessed value subject to tax for each year of the biennium.

PCC also levies property taxes to pay for the maturing principal and interest on voter approved General Obligation bonds and this levy is outside the limit set forth by Measure 5. These taxes are estimated at \$36.6 million for the biennium (\$17.9 million for the first year and \$18.7 million for the second, net of uncollectible taxes and discounts) and average approximately \$0.22 per \$1,000 of assessed value for each year of the biennium period.

Federal and Other Resources: The College receives federal funds in support of student aid. This fund is budgeted in the Student Financial Aid Fund and is estimated at \$53 million for the biennium. Additionally, sponsored program revenue from federal sources, estimated at \$41 million is budgeted in the Contracts and Grants Fund. Continuing grants that account for the majority of the federally funded programs include Steps to Success, Dislocated Worker's program, Vocational Education, Perkins Title I and grants from the Department of Education, National Science Foundation and

the Department of Health and Human Services to fund special education programs. It also includes the Hispanic Head Start program, the low income, first generation migrant, underrepresented student groups and disabled worker's programs.

Enterprise and Internal Service Operations: The College Bookstore operation is estimated to generate a sales figure of approximately \$21.5 million for the biennium with a net profit projected at 3.8% of sales. The Food Services operation is projected to generate a sales figure of about \$7.16 million for the biennium with a net profit projected at approximately 0.70% of sales. This is an improvement compared to a net loss of \$51,000 in 2006. With no increase in fees, the Parking Operations revenue is estimated at \$4.5 million for the biennium and is expected to be at breakeven at the end of the biennium year.

The Print Center, an internal service operation, derives its income mostly from sales of graphic design and copy services to College departments. Revenue from this operation is estimated at \$2.2 million for the biennium. Since this is an internal service operation, the charges for services is reviewed annually to eliminate the element of any profit or loss from its operation. It is expected that this operation will be at breakeven at the end of the biennium fiscal year.

The Adopted Budget

The Budget for the 2007-2009 Biennium includes selective restoration of funding for programs and support functions that were reduced or eliminated in the last few years and provides funds for new initiatives that intend to grow our student enrollment gradually over the next 2 years. The augmentation for new initiatives averages \$7.0 million in each year of the biennium. In summary, the Budget includes funding of the following new initiatives:

- A total of 17 full time faculty positions is added:
 - Restores one FT faculty position in Computing Information Services (CIS) and two FT faculty positions in English Speakers of Other Languages (ESOL)
 - The creation of 13 new full-time faculty positions in various disciplines
 - A counselor position in the Office of Student with Disabilities Program
- Eight new full-time and nine part-time academic professional positions for student support programs (a total of 14.75 FTE), including restoration of two support staff positions in the student support services
- Five new full-time classified and 2 half-time classified support staff positions
- Six new full-time administrative and 1.5 FTE confidential positions, and
- Approximately 10.18 budgeted full-time equivalent positions in the part-time faculty and casual help pools.

As part of our plan towards maintaining "non-bond funded capital expenditures", I propose to increase the General Fund contribution to the Capital Projects Fund by \$400,000 (from \$2.6 million to \$3.0 million) to keep our deferred facilities maintenance backlog at a manageable level. The contribution is increased by another \$400,000 in the second year of the biennium to \$3.4 million. We have also allocated approximately \$848,000 in the first year of the biennium for the development and finalization of the plan for a new bond construction program for voters' approval in 2008. This amount is reduced to \$674,000 and that includes \$250,000 to cover the cost of the bond election in the second year of the biennium. The budget also includes a one-time allocation of approximately \$600,000 to replace the enterprise administrative (Banner) servers.

While the labor agreements with the Faculty and Classified Federations will not expire until 2009, they both contain a wage and benefit re-opener clause for which the collective bargaining will soon commence. Because of this, the budget details do not include salary adjustments for cost of living

and step increases nor changes in benefit coverage. The budget will be updated for this cost after the College and the Federations have reached an agreement on this matter.

While PERS costs continue to be an ongoing challenge, we believe that we have provided, thanks to the selling of pension obligation bonds in 2003, enough resources in the PERS reserve fund to cushion any future impact of rate increases that may be caused by bad market times and/or PERS Board actions. In fact, this budget includes using the reserve fund to buy down the PERS rate by 1.5% each year of the biennium generating a saving in the fringe benefit cost of approximately \$1.3 million and \$2.3 million respectively for the first and the second year of the biennium.

Construction projects financed by the general obligation bonds approved by District voters in November 2000 have been completed with only close-out procedures to be finished. The College Services Building at Sylvania Campus, the only remaining project in 2006-07, was opened in Fall 2006. As I noted in my earlier comments, the budget includes the first year of a 5-year plan to replenish the capital maintenance budget transfer. We expect to increase this transfer by at least \$400,000 per year for each of the next 5 years.

The Comprehensive Budget

The budget contained in this document has been prepared and presented in accordance with the requirements of the Oregon Budget Law. The College operates 18 funds to account for its operations. The General Fund is the primary operating fund of the College that finances the general instructional programs and the services that support these programs. The other funds receive and expend resources in support of their specific programs. The following is a snapshot of the budget for the Biennium Fiscal Year 2007-2009:

	1st Year of Biennium 2007-09	2nd Year of Biennium 2007-09	Total Biennium 2007-09
General Fund	\$143,054,581	\$162,183,870	\$305,238,451
Special Revenue Funds:			
CEU/CED Fund	7,396,115	7,396,111	14,792,226
Auxiliary Fund	919,088	630,316	1,549,404
Contracts and Grants Fund	34,761,456	37,474,808	72,236,264
Student Activities Fund	1,217,846	1,220,492	2,438,338
Student Financial Aid Fund	31,052,668	34,381,465	65,434,133
Capital Projects Fund	6,810,000	4,728,054	11,538,054
Enterprise and Internal Service Funds:			
College Bookstore Fund	12,594,099	17,672,215	30,266,314
Food Services Fund	3,923,543	3,836,869	7,760,412
Parking Operations Fund	2,783,814	2,484,954	5,268,768
Print Center Fund	1,376,382	1,424,614	2,800,996
Risk Management Fund	2,025,949	3,737,283	5,763,232
P.E.R.S. Internal Reserve Fund	6,889,871	34,649,740	41,539,611
Debt Service Funds:			
Debt Service (G.O.) Bond Fund	18,253,290	21,781,852	40,035,142
Capital Lease/Purchase Fund	198,475	246,991	445,466
P.E.R.S. Debt Service Fund	6,889,871	6,888,288	13,778,159
Fiduciary Fund:			0
Early Retirement Fund	853,150	2,406,027	3,259,177
Total All Funds	<u>\$281,000,198</u>	<u>\$343,143,949</u>	<u>\$624,144,147</u>

Note: the 2nd year Biennium total includes Unappropriated Ending Fund Balance

Hereunder is a summary of the General Fund appropriation requirement for the Biennium Fiscal Year 2007-2009:

GENERAL FUND	1st Year of	2nd Year of	Total
<u>Campus programs areas:</u>	<u>Biennium 2007-09</u>	<u>Biennium 2007-09</u>	<u>Biennium 2007-09</u>
Sylvania	\$34,410,340	\$34,253,235	\$68,663,575
Rock Creek Campus	20,469,956	\$20,412,181	40,882,137
Cascade	16,216,741	\$16,198,244	32,414,985
Extended Learning	7,081,182	7,086,121	14,167,303
<u>Non-program areas:</u>			
Personal Services	35,383,166	34,650,921	70,034,087
Materials & Services	16,539,814	16,810,171	33,349,985
Capital Outlay	1,486,194	717,194	2,203,388
Transfers	5,751,147	5,259,007	11,010,154
Contingency	5,716,040	10,584,816	16,300,856
TOTAL APPROPRIATIONS	\$143,054,580	\$145,971,890	\$289,026,470
Unappropriated Ending Fund Balance (see note)	0	16,211,981	16,211,981
TOTAL GENERAL FUND	\$143,054,580	\$162,183,871	\$305,238,451

SIGNIFICANT COLLEGE ACCOMPLISHMENTS

PCC continues to maintain its single-minded focus on our Mission. Even in the uncertain times of the past few years, PCC people lead the creation and achievement of bold new ideas and goals. A sampling of these accomplishments includes:

Instruction and Student Support Programs

The Art Department at Rock Creek and the Film Department at Sylvania are completing their first film together. The film will be an interview with Eunice Parsons and include a working documentation in her studio. It will be ready during fall term for faculty, the libraries, and PCC TV. (This will be the first in a series of films they plan to create and are breaking new ground with documenting studio work.)

The Automotive Technology Program at Sylvania celebrated the opening of a new training facility in the AM Building. It meets the program's needs as they provide upgrade training for incumbent workers who are already technicians in the automotive industry and for high school and community college automotive instructors in the region. During the past eight years 6,422 technicians have participated in these technician upgrade classes, generating direct revenue, grants and contracts of \$1,250,000.

The Business Department at Rock Creek will be offering the new Retail Management Certificate in conjunction with Career Pathways for the first time in spring term 2007.

The Early Talent Search Grant (ETS/TRiO) program continues to serve over 600 students in the Beaverton and Forest Grove school districts. Program targets first generation/minority college students currently in middle schools and high schools. The funding for the program was successfully reauthorized with a 5-year extension through August 31, 2012. The program met or surpassed all of our performance objectives, including graduation and college enrollment rates for our seniors (90.2% and 80.4% respectively). 61% (45 students) of our college-going seniors chose PCC as their destination. The graduating seniors have cumulatively been awarded over \$400K in scholarships since inception of the grant. 98.9% of our middle school students were promoted to the next grade level as were 99.6% of our 9th-11th graders.

College Assistance Migrant Program (CAMP): October 2006 PCC Rock Creek became one of two recipients in the nation to be awarded this Federally Funded Program. This \$1.5 million five year grant will provide outreach and recruitment to 45 area High School, GED program students to enter college (43 for PCC and 2 for Colombia Gorge Community College). The CAMP program is designed to assist students who come from migrant or seasonal farm working families to pursue a post-secondary education. It also provides students with both financial assistance and support services, with the goal of preparing them to continue their education at a four-year college or university.

A Simulated Mannequin Lab (SIM Lab) was created in Sylvania to serve Nursing students. The SIM Lab enables students to perform assessments and procedures on a robotic patient who has been programmed by the Nursing faculty to react in various ways. This prepares students to work eventually with living patients in clinical settings. The lab will be used as the first of multiple access points in the District, to be integrated into other Health Professions programs such as those in Dental Sciences, Emergency Medical Technology and Radiography. 92.6% of graduates from the Nursing Program passed the NCLEX for the two year period from October 1, 2004 through September 30, 2006. The first-attempt pass rate was up from 89% from the last 2 year period (03- 05). Graduates are required to pass this national exam in order to be licensed by the state.

The Nursing Program housed in Sylvania, in collaboration with the Oregon Health Career Center, completed planning for a new incumbent worker nursing cohort to be launched in July, 2007. This cohort will comprise health care industry workers who have qualified for entry into the nursing program and are being sponsored and supported by their employers in a contract education format. Partners include Kaiser, Oregon State, Tuality and Willamette Falls Hospitals. In addition, the Program is partnering with Providence Health Systems, the University of Portland and Saturday Academy (PUPS) in a simulation lab on the grounds of Portland Providence Medical Center. This lab provides simulation experiences for PCC nursing students within the context of actual hospital operations.

The newly established Gerontology Department, through a district-wide collaboration with Customized and Workplace Training, created career management workshops for direct care workers in assisted living facilities, funded by grants through the Robert Woods Johnson (\$437,000) and Hitachi (\$63,000) foundations. Industry partners care facilities, hospitals and other organizations devoted to the development of career pathways in long-term care and assisted living.

The Engineering, Math and Industrial Technology Division at Sylvania has negotiated a two-year extension to the current Raytheon/General Motors contract (April 2007-March 2009). Using GM teaching materials, faculty trains incumbent workers through a combination of hands-on-training and certification. GM provides PCC with a fleet of up to 12 latest model cars for student practice. Contract revenue increased by 23% to \$156,900/year as a result of the renegotiation.

The Sylvania Machine Manufacturing Technology Department participated in the Manufacturing 21 Coalition, a statewide network of organizations committed to supporting Oregon's manufacturing economy through common action and the creation of a manufacturing agenda for the state.

The Medical Laboratory Technology Statewide Distance Learning Program at the Cascade Campus is now in its second year of delivering its curriculum across Oregon. The program has expanded its reach this year by way of collaborative relationships with Lane Community College and Rogue Community College, and through agreements with medical laboratories in Eugene, Grants Pass and Medford. Cascade Campus benefits not only from the increased enrollment generated by these relationships, but also from the use of laboratory space and equipment in these remote locations. The program's capacity was expanded on the basis of an Oregon Bureau of Labor Statistics estimate of 67 statewide job openings for medical lab technicians per year over the next decade. Program administrators hope to add an additional 20 students per year on an ongoing basis, with a goal of eventually doubling the capacity of the existing program, improving career access to medical laboratory technology, especially in rural areas, and creating a measurable response to Oregon workforce needs. Two grants were received in 2006 to support the MLT expansion initiative: The Northwest Health Foundation awarded \$40,399; and a \$133,000 grant was awarded to Chemeketa Community College to assist in expanding allied health statewide. Cascade Campus is the base for all community college degrees in Oregon for Medical Laboratory Technology.

Cascade Campus' Criminal Justice Department has designed a new course to meet the needs of current students as well as law enforcement professionals. Hillsboro Police Chief Ron Louie will be the first instructor of CJA 244: Tactical Communication in Critical Incidents. The course, which debuts in Spring Term 2007, focuses on resolving hostile encounters with distraught individuals by bringing the incident to a successful close without the use of deadly force.

PCC Cascade Campus' Paralegal Department celebrated the grand opening of the new Law Library in Fall 2006. The addition of the 6,000-volume library – valued at approximately \$50,000 – makes Cascade Campus the first community college campus in the state to have a law library, and only one of a handful in the nation. As a result, paralegal students will no longer have to leave campus to study at the county law library in downtown Portland. Cascade Campus now joins Lewis and Clark College as the only college campuses in the Portland area with their own law libraries. The library will support the paralegal and related educational programs and will be open for use by the general public. An article about the law library was featured in the November 3 edition of *The Oregonian* on the front page of the Metro section.

PCC launched the Weekend College at the Cascade Campus for the Spring Term 2007, a pilot program that offered a range of courses to students on weekends. Subject areas to be covered include Multimedia, Biology, Chemistry, Art, History, Economics and Math, among others. The program was promoted at the District level with a comprehensive marketing campaign that included radio and newspaper advertisements, an announcement in the Spring 2007 edition of PCC's *Kaleidoscope*, direct e-mails, banners on the Cascade Campus Library and along Killingsworth Street and Albina Avenue, and Weekend College flyers distributed inside copies of the College's Spring Term credit schedule. This campaign was augmented at the Cascade Campus level by expanded distribution of schedules and flyers, both by a professional courier and by Cascade Campus faculty and staff. If it proves popular, the program – aimed at working people, full-time parents and others who have trouble attending classes during regular hours – could be replicated at the College's other campuses.

A committee of English for Speakers of Other Languages (ESOL) consisting of faculty department chairs and administrators from each campus is responsible for offering ESOL courses in the eight levels of the newly designed ESOL program. This committee adds and cancels ESOL courses sections using a district-wide approach to respond to student demand. On a policy level, the ESOL Division Deans at each campus and the Dean of Instruction and Student Development for the Extended Learning Campus meet regularly to discuss and problem solve issues that have surfaced as a result of merging the ESL and ENL programs into the ESOL program. This district-wide collaboration has worked very well in maintaining consistency and high quality programming for non-native English speakers across the PCC district.

The Credit programs at the Southeast Center have met the enrollment target since it opened three years ago. Student demand for classes at the Southeast Center continues to grow. We have already outgrown our new facility, especially for evening courses. Enrollment at the Southeast Center has increased by 45% over the last three years.

PCC received a third round of funding in the amount of \$3,000,000 for a “Scaling with Quality” proposal from the Bill and Melinda Gates Foundation. These funds will support additional replication of PCC’s Gateway to College program and program enhancements. Through three grants from the Bill & Melinda Gates Foundation, more than \$13,000,000 has been awarded to PCC for the national replication of Gateway to College.

PCC’s Alternative programs received a \$2,100,875 contract from Portland Public Schools to serve at-risk and high school dropouts ages 16 – 20 through three programs: Gateway to College (high school completion), Youth Empowered to Succeed (GED preparation) and Multicultural Academic Program (educational services for Limited English Proficient youth).

Volunteer Tutoring Program (VLT) of Adult Basic Skills: VLT’s success in using volunteers to supplement the work of paid teachers in English-as-a-second-language (ESL) classes has earned itself a role in a national project funded (National ProLiteracy Award) by The UPS Foundation and ProLiteracy America, the U.S. program of ProLiteracy Worldwide. During the next 18 months, VLT and nine other adult education and literacy programs will share their exemplary experiences to create a national promising practices guide that will help publicly-funded adult education programs recruit, manage, and support volunteers. .

In addition, PCC is involved in Oregon Pathways for Adult Basic Skills (OPABS) at the Extended Learning Campus (ELC). The purpose of this project is to build a pipeline for Adult Basic Skills learners to enter postsecondary education, training programs, and high-demand career areas. Three occupational cluster areas have been identified for Oregon:

- Health Services
- Industrial Engineering – Construction
- Hospitality and Tourism

The initiative consists of three components:

- Sequential basic skills courses for different skill levels of learners that includes occupational information
- Career/college readiness course that addresses “soft skills” as well as basic skills
- A process for coordinating with One-Stop Services

A new linked course designed to teach participants how to find and successfully apply for scholarships received high marks from students. The first class was timed to prepare students for Oregon Student Assistance Commission scholarship applications.

Student Learning Centers around the District have undertaken a number of initiatives designed to improve student performance. These Centers have increased the number of instructors who work as volunteers in the Center. Instructors are having direct contact with students outside the classroom, and student feedback has been overwhelmingly positive. Increased contact between students and instructors has been shown to be one of the best strategies for improving student retention and success, and, by extension, for keeping students off of academic alert and probation. In addition to instructors, the Centers have increased the number of paid student tutors, who must obtain the endorsement of an instructor in a given subject before he or she may tutor fellow students.

Workforce and Economic Development:

PCC was one of nine institutions nationally to receive a Robert Wood Johnson Foundation grant. PCC's Customized and Workplace Training staff will work with Assisted Living Facilities in the region to provide work-based learning opportunities to Direct Care workers that may lead to an industry recognized certificate and college credit from the PCC Gerontology program.

Customized and Workplace Training staff in partnership with the local Workforce Investment Board, Portland Development Commission, the Oregon Employment Department and Mt. Hood Community College worked together to bring a large biotech company, Genentech, to our region. The college will provide Work Keys Assessment on specific jobs for Genentech with pre-employment training and customized credit training to individuals to prepare the local workforce for high paying jobs at Genentech.

The Institute for Health Professionals (IHP) engaged in a collaborative E-Learning project with Oregon's Department of Health Services Agency. The project focuses on Public Health Emergency Preparedness and the best practices for healthcare interpreting. This project will be delivered statewide to teach healthcare professionals and healthcare interpreters about how to use interpreters in interviews and clinic appointments and how to teach healthcare interpreters their Scope of Practice and Code of Ethics. PCC was chosen for this project due to its long standing relationship with the Department of Human Services by providing in-class instruction to public health professionals. The on-site education is now being converted to an E-Learning project as to increase its ability to train health professionals statewide. The project will use a variety of learning modalities including video clips of healthcare interpreting.

Community Education, in partnership with the non-profit Green Empowerment, launched a new series of courses that provide classroom and hands-on training to give students the basic skills required for working on community-based renewable energy projects in developing countries. The ground-breaking series has attracted twenty-five students from the Portland area and beyond.

PCC's Small Business Development Center, in collaboration with the Food Innovation Center at Oregon State University and New Season's market, brought an advanced food business training program for startups that lasted 15 weeks. It concluded this winter with a competition where class participants pitched their products to New Seasons. It also provides a seed-money award of \$2000 and a guarantee placement of one New Seasons product on the market's shelves. First place was awarded to Laurel's Sweet Treats, a gluten free mix company that is already selling 16 items. New Seasons Market is interested in carrying all of their products!

The Skill Center's Trades Preparation course, TE-9000, was certified by the State of Oregon as a direct-entry pre-apprenticeship program during Fall 2006, meaning that course completers are automatically and immediately qualified to apply for skilled apprenticeships, instead of having to apply during regular application periods (usually twice yearly).

International Education:

The International Education Office for the District is housed at the Rock Creek Campus. PCC currently has 425 students from 50 countries (greatest numbers come from Japan, Korea and Viet Nam). Recently, the Office of International Education announced the group of 17 PCC staff from the FT bargaining unit, PT faculty with assignment rights and Management to attend an overseas CIEE International Faculty Development Seminar during the summer of 2007. Returning participants will use their experience to internationalize their curriculum and assist with international grant proposals to expand opportunities for the college. The Summer 2007 Seminar Destinations & Topics are as follows:

China: Exploring China's Southwest: Culture, Society & Ethnicity on the Frontier
India: Cybercities: Exploring the New Business Economies of South India; Gender & Development in India
Turkey: Civil Society, Politics, and Religion in Turkey
South Africa: Building a Multiracial, Multicultural Society in South Africa
Ghana: Ghana Today: Challenges of a Developing Nation
France & Netherlands: Muslim Communities in Contemporary Europe
Spain & Morocco: Exploring the Coexistence and Challenges of Neighboring Cultures
Ireland: The Celtic Tiger: Reality or Myth?

Partnerships

An update on the kindergarten through 12th grade (K-12) partnerships with area school districts notes an increase in participation numbers. Early College High School: ECHS with Beaverton School District (BSD) allows students to complete their high school credits and an Associate's degree or up to two years of college credit through this specialized dual credit program. 142 BSD high school students enrolled this past fall, 80 of which qualify as EOP/Senate Bill 300 students. All ECHS students take classes full-time at RC for 2 years. BSD provides 4 positions (program director, counselor & 2 part time staff) to support this program housed at the RC Campus.

In February 2007, the Beaverton School District signed on to the Portland Teachers Program, joining Portland Public Schools, Portland Community College and the University of Portland in their ongoing effort to recruit people from historically underrepresented communities into the teaching profession. The Beaverton district's participation will attract new students to the program each year, and will add expanded graduate school and job opportunities for program participants. Implemented in late 1989 as a response to the critical shortage of culturally and ethnically diverse teachers, the program has graduated 100 teachers, most of who continue to teach in Portland schools. Several have also become principals and vice principals.

The Albina-Killingsworth Safe Neighborhood Commission, a collaboration between Cascade Campus, the PCC Public Safety Department, Jefferson High School, the Portland Police Bureau, TriMet, the North Portland branch of the Multnomah County Library, area businesses and other local groups began meeting in December 2006, to address the problem of criminal activity in the area surrounding the Campus and to improve the area's general livability. The group meets monthly, and works on common goals that require the neighbors to work closely together. The Commission's activities – including graffiti removal and the installation of "smart" surveillance cameras along North Killingsworth Street – will help cultivate a more welcoming atmosphere, and thus increase student retention and enrollment.

CAPITAL Center High School Technology Institute (CCHS): Approximately 55 students have enrolled in this option, primarily from Beaverton and some from the Hillsboro School District. This program can lead to post-secondary educational opportunities at community colleges and four-year institutions as well as career opportunities in industry. It is designed to give students a solid background in the academic area of study, career exploration, employability skills, job shadows and structured work experience.

PSU leases an office and classrooms at the Rock Creek Campus to offer upper level courses so area residents may complete a bachelor's degree. This partnership yielded 88 students pursuing a bachelor's in Liberal Arts through five upper level course offerings in both the fall and winter terms.

Also, in Summer 06, Sylvania opened its new University Center, hosting its first OUS partner, PSU, as a regular associate in advising students in their next steps after completing their work at PCC.

For 2006-2007, Columbia County residents wanting to attend classes at the PCC Rock Creek campus were given the opportunity to via the creation of a new shuttle route partly financed through an intergovernmental agreement between PCC and the Columbia County Commissioners. At least 25 regular riders now take advantage of this service to attend classes at the Rock Creek Campus. PCC plans to continue this experiment for another year.

On September 29, 2006 a dedication ceremony was held with PCC Rock Creek and five Caterpillar dealerships to provide education and training needed for a career as a CAT Dealer Service Technician for 24 students. This partnership allows PCC Rock Creek to train students from the five Pacific NW states of Oregon, Washington, Montana, Idaho and Alaska as Caterpillar technicians to help fill the industry labor shortage. It integrates the CAT curriculum and dealer internships, to furnish students with a well-rounded knowledge of Caterpillar equipment and their high-tech systems, along with the PCC general education core courses to provide the program graduate with a two year Associate of Applied Science degree. As part of our ThinkBIG partnership, the five participating Caterpillar Dealerships donated \$150,000 towards the initial program start-up. On top of this, each dealership will donate \$3,000 per student to the PCC Foundation to help off-set the overall program costs (total this year of \$75,000).

A partnership between Cascade Campus and Ferguson Plumbing Supply to offer customized certificates of completion resulted in the awarding of the first two Employment Skills Training Certificates, or ESTs, in February 2007 at Ferguson's annual meeting of its Shared Accounting Center. Ferguson covered all the costs of education, including tuition and fees, as well as books and parking. In addition, successful certificate completers received a \$500 bonus from Ferguson.

Service Learning is a way to enrich course curriculum while emphasizing Civic engagement. It is also a way to bridge the transition from classroom to real life experience. All campuses at PCC have engaged with the college community's employers to encourage participation of students. These programs have been very successful. Hundreds of students complete thousands of hours of service learning projects under faculty members. PCC will continue to engage the employers in the community to enrich the students' educational experience at PCC.

Sustainability

The Sustainability Center is created by the District in 2005 and is housed at the Rock Creek Campus. The Center co-locates with the Environmental Science Center (Rock Creek Campus wetlands and woodlands preserve for student study), Landscape Design Program, Veterinary Technology Assistant Program (the only one in Oregon) and the Building Construction Trades Program. Major events include:

- Receipt of a NSF grant during Spring 2006 to create the Learning Garden. Over the summer the garden produced over 140 lbs of vegetables for the Oregon Food Bank and also introduced the children in the Rock Creek Child Care Center to basic gardening techniques.
- Partnering with Washington County to apply for DEQ (Dept Environmental Quality) grant to develop a comprehensive waste reduction system.
- Connecting PCC with free resources to help meet regional goals – waste reduction, commute alternatives & energy conservation.

Grants Activities:

PCC's innovative Gateway to College program, which assists high school dropouts in getting both a high school diploma and an associate's degree, received a third round of funding from the Bill & Melinda Gates Foundation. The Foundation awarded \$3 million to replicate Gateway to College in three more community colleges across the country, for a total of 20 replication sites, and to continue to improve student outcomes by replicating model enhancements. This award follows two earlier grants by the foundation, bringing the total amount received for this project to more than \$13 million.

Rock Creek's Student Development Division is offering a new College Assistance Migrant Program (CAMP) designed to meet the needs of migrant and seasonal farm workers. The Division received a five-year \$1,388,622 grant from the US Department of Education to implement the program which provides academic, student and financial support to migrant and seasonal farm workers and migrant education students pursuing a college degree.

The Rock Creek Campus received a \$1,032,000 grant from the US Department of Education TRiO Talent Search program to assist 600 low-income and potential first-generation college students in the Beaverton and Forest Grove School Districts to graduate from high school and succeed in post-secondary programs.

The Extended Learning and Sylvania Campuses are collaborating to respond to our community's need for well-trained direct care workers in long-term healthcare settings. PCC received \$436,697 from the Robert Wood Johnson Foundation and \$65,698 from the Hitachi Foundation to enhance skill and career development for unlicensed, non-certified direct care workers in assisted living facilities. This program is implementing standardized work-based training specifically geared toward these workers.

The Extended Learning Campus is providing family literacy services for mothers who are incarcerated at the Coffee Creek correctional facility and their young children. The Oregon Department of Education awarded PCC a \$240,000 Even Start grant to support this program.

PCC was awarded a Ford Foundation grant of approximately \$100,000 to create a campus environment where controversial topics can be discussed in an atmosphere of open academic inquiry with respect for diverse people and perspectives. With the Ford Foundation's support, PCC is developing new curriculum and coursework opportunities, facilitating campus dialogues, offering faculty development, and extending our exciting interactive theater-based Illumination Project to additional campuses and other colleges and universities. The Illumination Project also received a grant of \$2,000 from the Equity Foundation to support its 2006-07 theater season.

PCC is collaborating with partners from education and industry to meet the growing demand for a workforce that understands, adopts, and supports sustainability practices related to built environments. PCC received a \$70,000 grant from the National Science Foundation to support strategic planning of a regional training center focused on sustainability education for technicians.

PCC's Distance Education program received a \$20,000 grant from the Oregon Community Colleges and Workforce Development Department to address the demand for and challenges of delivering science labs outside of the traditional classroom environment. With the support of grant funding, PCC hosted the *Expanding Access to Science Education (EASE) Conference – Providing Support to Faculty in the Development of Learning Science Labs*, featuring national leaders in the field and attended by 80 science faculty and administrators from Oregon community colleges.

PCC also received a series of small grants in various areas:

1. Sylvania's Early Education and Family Studies Department and the PCC Foundation received \$18,000 in grant funds from the Oregon Community Foundation to provide scholarships to PCC students pursuing a credential in early childhood education.
2. The Cascade Festival of African Films received grant support from the Regional Arts and Culture Council (\$5,000) and the Oregon Council for the Humanities (\$5,000). Grant funds provided travel funds and stipends for top African and African-American film directors to present their work at the 2007 Film Festival.
3. PCC's Service Learning program was recognized as an exemplary national program and received a \$5,000 grant from the American Association of Community Colleges' Horizons Service-Learning Mentors program. One PCC's Service Learning Partnership Coordinator was one of four individuals selected through a national competition to serve as a service-learning mentor to colleges implementing new service-learning programs.
4. Rock Creek received an \$8,645 grant from US Bancorp to help Spanish-speaking single parents and displaced homemakers who reside in Washington County to develop job-readiness skills, explore careers and make an educational and career plan leading to financial self-sufficiency.
5. PCC Sylvania hosted the first PCC Science Expo, a state at-large high school science fair with the support of a \$7,500 grant from the Intel Foundation. Winners compete at the Northwest Science Expo to be held as part of the Intel International Science and Engineering Fair.

Other areas:

As reported in the budget message last year, the \$11 million partnership project with the Tualatin Hill Park & Recreation District (THPRD) broke ground June 29, 2006 and will be ready for use by Fall 2007. This unique partnership is one in which PCC furnishes THPRD with a long term lease of 32 acres at its Rock Creek Campus on which to build six tennis courts, four baseball fields, two large artificial turf practice fields, almost 300 parking spaces, a play area, a concession stand and a walking trail surrounding the beautifully landscaped complex. PCC will have use of all facilities during the weekday 8:00 am – 5:00 pm timeframe for credit and non-credit courses and THPRD will use the facilities in the evenings and weekends. Future plans involve building a large gymnasium and swimming complex.

PCC shuttle ridership continued to increase after a 35.3% increase last biennium despite flat enrollment. This demonstrates that alternative transportation continues to play an increasingly important role for PCC students in support of their educational goals. In addition, this improvement aligns well with College's new adopted board policy on sustainability.

The College continued its emergency and business continuity planning activities, with a few table top exercises to test our readiness. The fruitful feedback from these exercises allows the College to understand what areas need to be improved in the planning efforts. In addition, the College has initiated the pandemic planning process so that it could eventually be incorporated as part of the business continuity plan.

Despite unfavorable economic times and turbulent college funding environment for the past six years, PCC was recently awarded its sixth consecutive Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA). In addition, for fifteen years in a row, PCC has been awarded the Excellence in Financial Reporting for its Comprehensive Annual Financial Report by the GFOA. The College prides itself in maintaining full disclosure of its budget and audited financial information and in being a good steward of public funds.

Completed construction and renovation work for the 2000 Bond program of over \$166 million. The College Services Building on the Sylvania Campus, the last major building of the program, went on line in Fall 2006. The College only has the close out procedures to finish. The Minority Women Emerging Small Business (MWESB) participation of this program has been a phenomenal success. About \$14.5 million of the construction and renovation contracts were awarded to MWESB contractors. These efforts have made PCC the leader in MWESB contracting in the State.

Significant improvement has been made to the College's portal, MyPCC, so that the service interruptions in the first week of each term have been minimized. Registrations and other enrollment related activities could go on much more smoothly and students could get these administrative tasks out of the way so that they could focus on the course work sooner.

Electronic delivery of paycheck stubs for those employees who elected to have their funds direct-deposited to their bank has been successfully implemented. It saved the postage cost of \$15,000 a year. In addition, the electronic W-2 forms are now available in MyPCC. Starting 2007, employees can now elect to not receive a mail copy of the W-2 form. If enough employees participate, PCC could save a few thousand dollars more in postage a year.

BUDGETING, ACCOUNTING AND FINANCIAL REPORTING METHOD

The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not the same basis used in preparing the budget document. The timing of revenue and expenditures may be different under the GAAP basis of accounting than under the budgetary basis of accounting. For example, in GAAP accounting, revenues are recognized when earned regardless of receipt of cash whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

For accounting and entity-wide financial reporting purposes, the college utilizes the GAAP basis of accounting. Under this method, revenues are recognized in the accounting period in which they are earned and become measurable and expenses are recognized in the period incurred. Also, under this method, receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations but rather are classified as "other financing sources" and "other financing uses" and are reported as liabilities and assets respectively on the balance sheet. Likewise, depreciation and amortization are recorded as expenses.

For budgetary purposes, the term "basis of accounting" describes the timing of recognition when the effects of transactions or events are recognized. For example, property taxes are recognized as revenues in the years for which they are levied, and grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the grantor have been met. Also under the budgetary basis, long-term debt proceeds are reported as revenues while debt service payments and capital outlays are reported as expenditures. Depreciation and amortization are not recognized as expenditures under the budgetary basis of accounting.

Various transfers occur between the different funds of the College. Transfers to the General Fund are generally to reimburse the fund for costs incurred in providing support services to programs accounted for in the other funds. For example, Contracts and Grants, College Bookstores and Parking Operations reimburse the General Fund for various services provided to those operations. Transfers from the General Fund are for specific purposes required by contract or management decisions.

ACKNOWLEDGMENTS

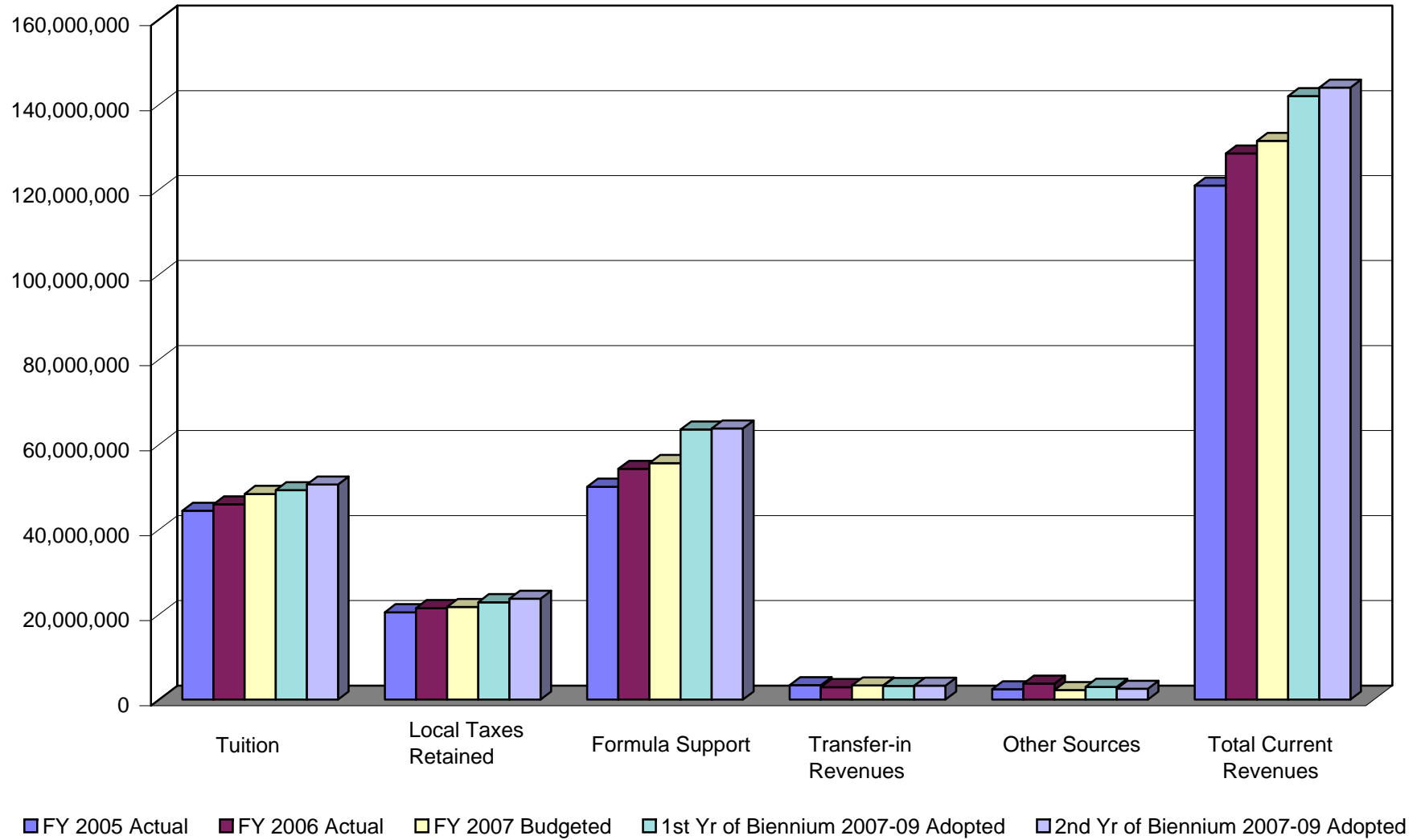
Finally, I would like to thank the Board of Directors for their continued support, leadership, and focus on doing “what is right” so that the College can continue to provide a strong learning environment for the citizens of the district. I also want to extend my gratitude to the members of the District Planning Council, the BAC, to all faculty and classified employees, and to the management team, for their dedication, commitment and professionalism, especially to those who have put a considerable amount of time, energy, and patience into the development of this budget. With the College mission and priorities in mind, they have extended their unconditional support, cooperation and suggestions, and have resolved difficult questions that inevitably arise whenever the College must deal with budgeting constraints.

A handwritten signature in black ink, reading "Preston Pulliams". The signature is written in a cursive, flowing style with a large initial 'P'.

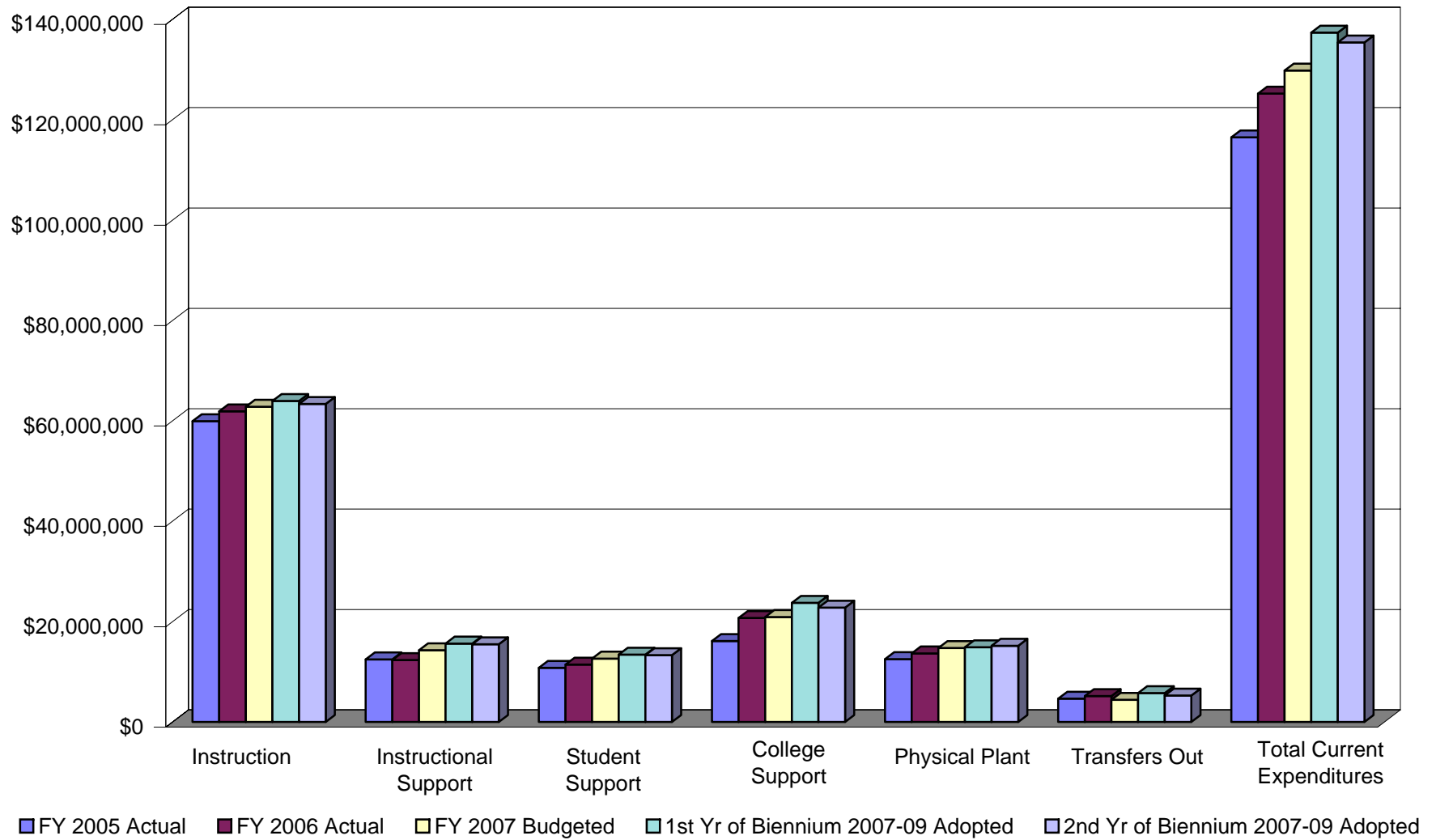
Dr. Preston Pulliams
District President

GRAPHS AND OTHER STATISTICAL INFORMATION

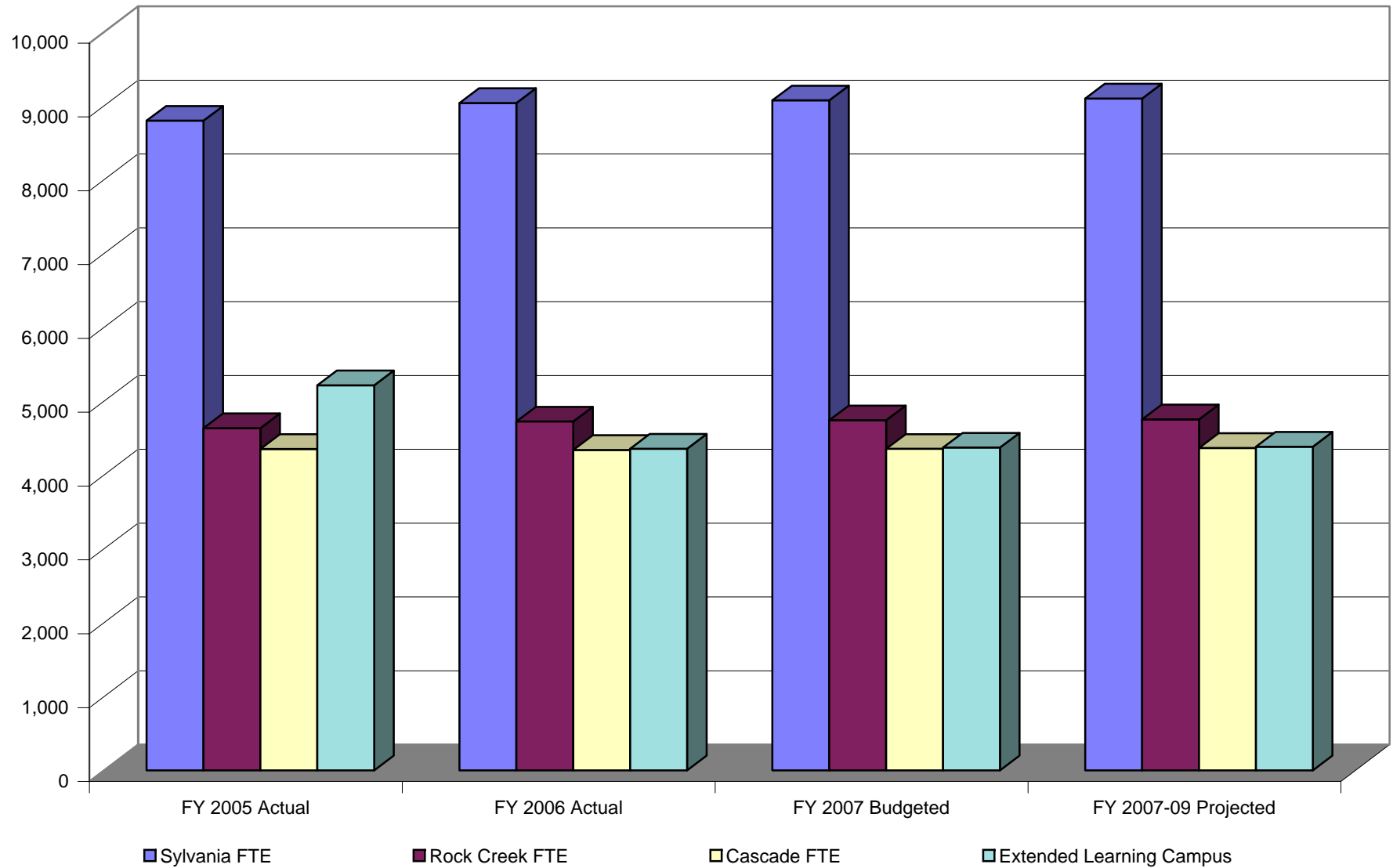
General Fund Operating Revenues By Sources



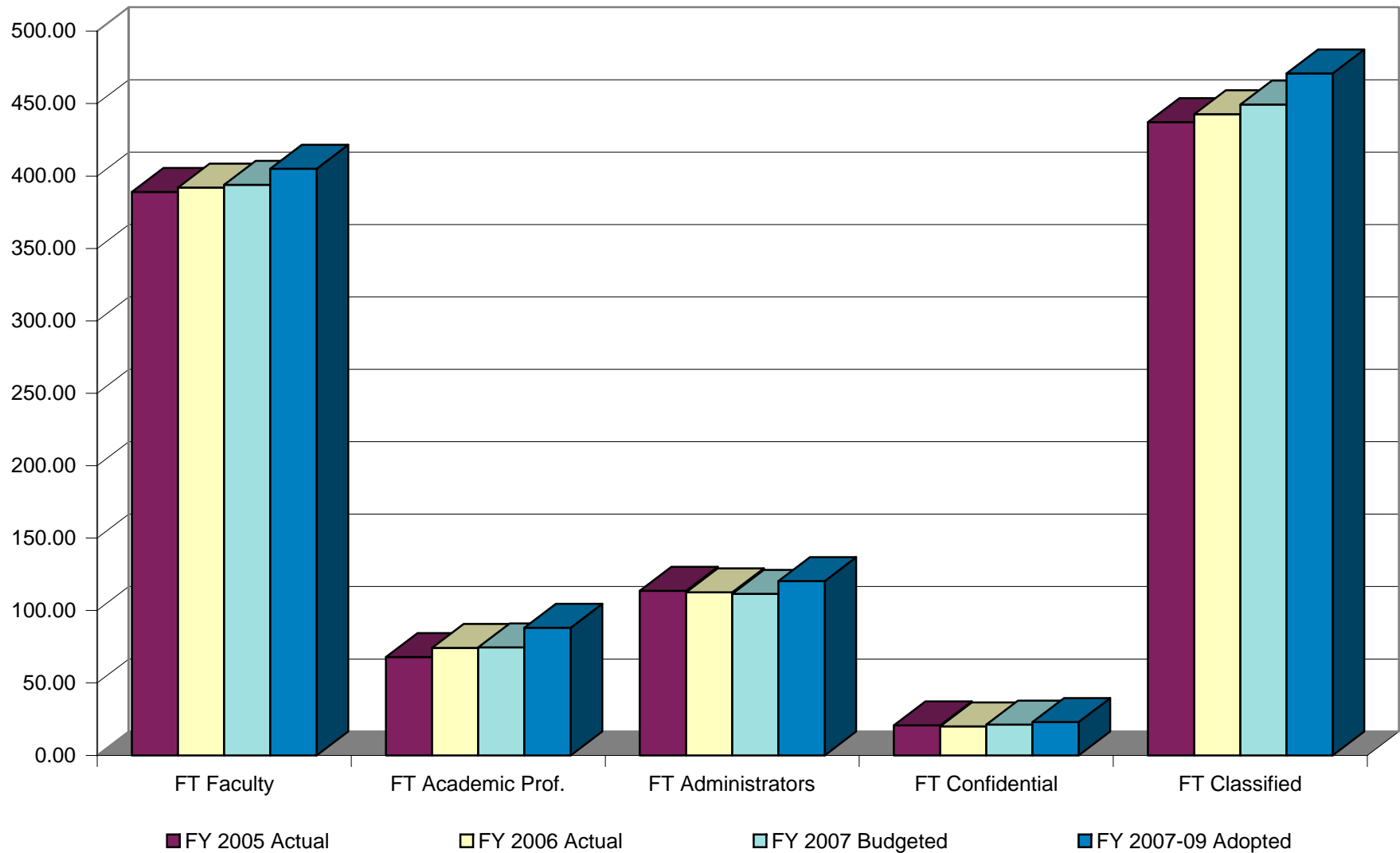
General Fund Operating Expenditures By Functions



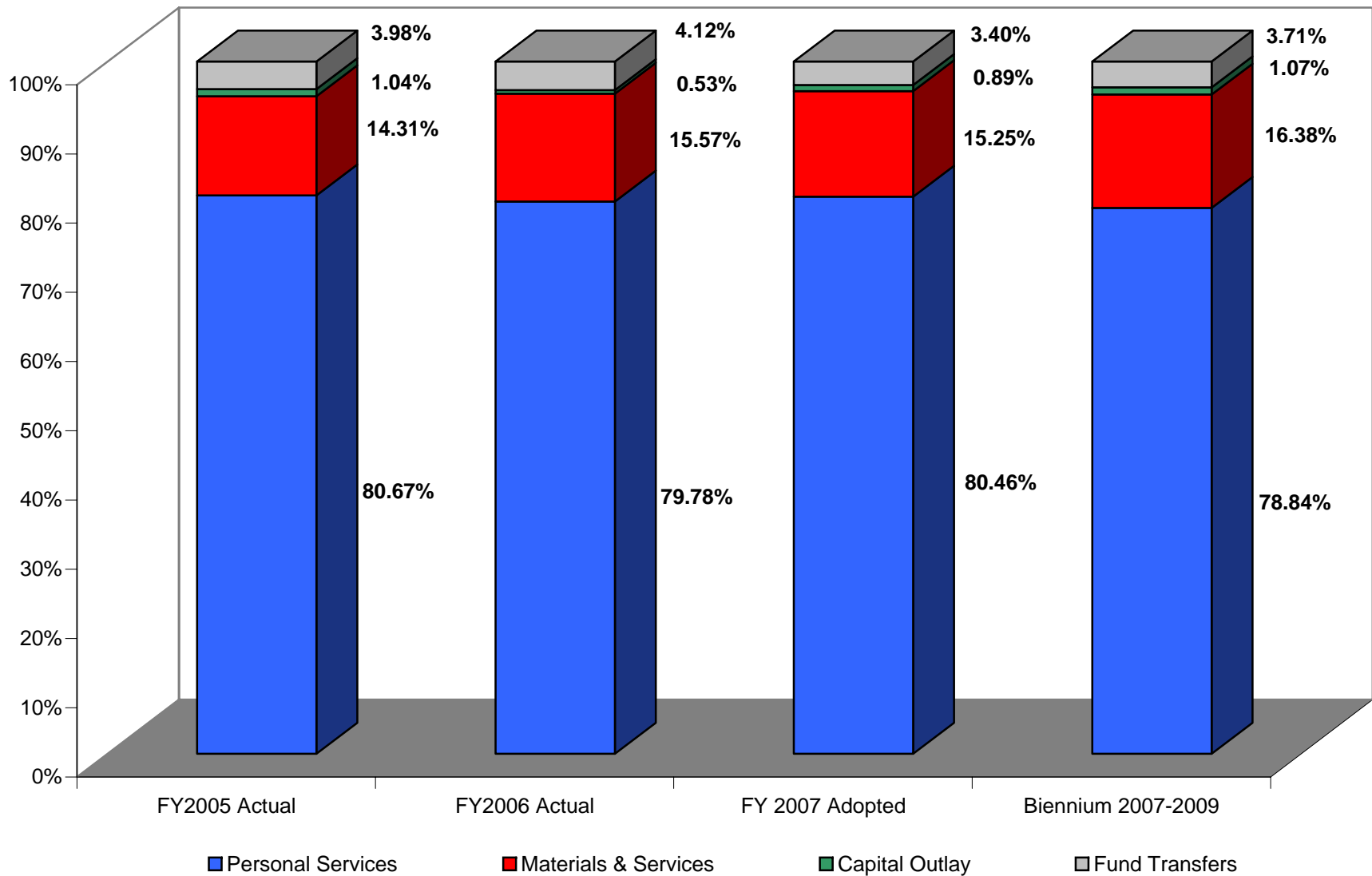
General Fund Student FTE by Campus (last 3 years and projected for 2007-09)



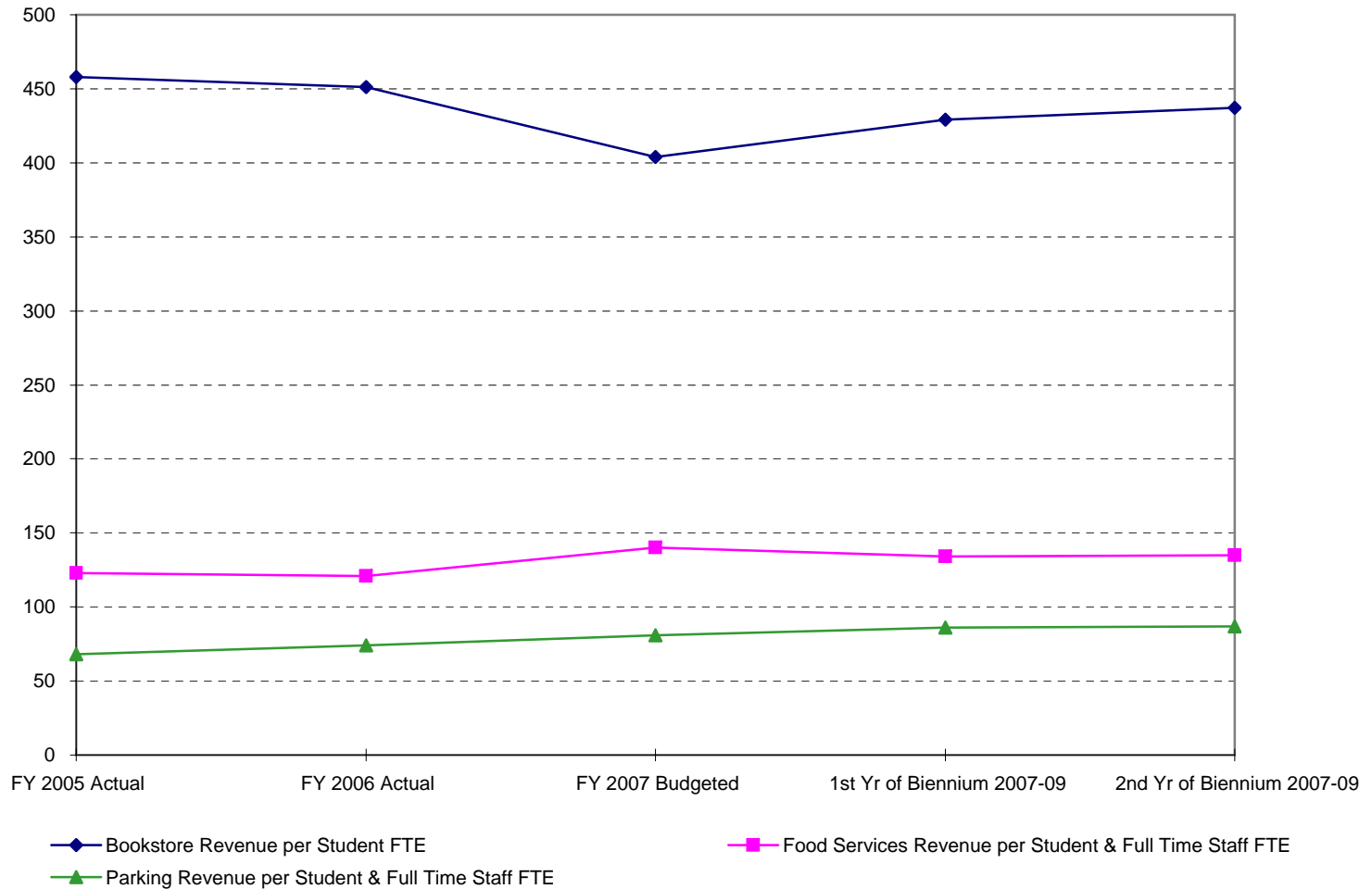
General Fund Budgeted Full Time Equivalent Staff



Comparative General Fund Expenditures By Category Fiscal Years 2005 to 2009

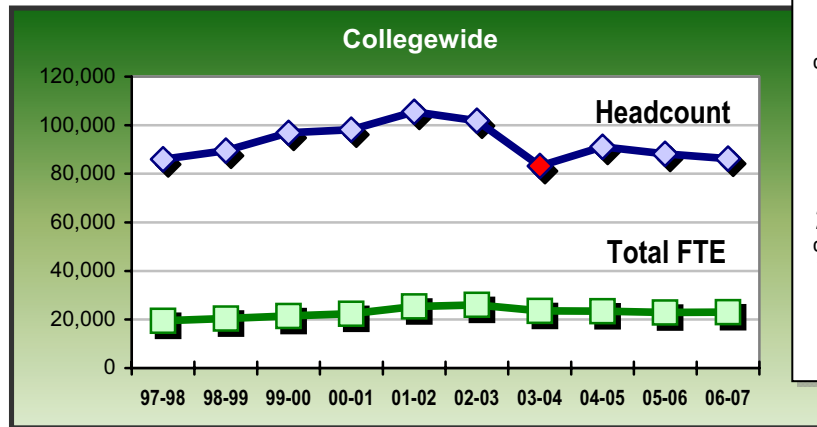


Auxiliary Sale Revenues per FTE (Adjusted for inflation based on Portland CPI; 2005 is the base)



Note: Auxiliary Services are not available in campuses/centers during all hours of operation; therefore, correlation between sales revenues and total student/staff FTE is not absolute. The projected decrease in Bookstore Revenues in 2007 was a result of providing for the effect of the 3 to 4 hours credit conversion that is due for implemented in the fall term 2006.

10-Year Student Headcount and Total FTE Trends

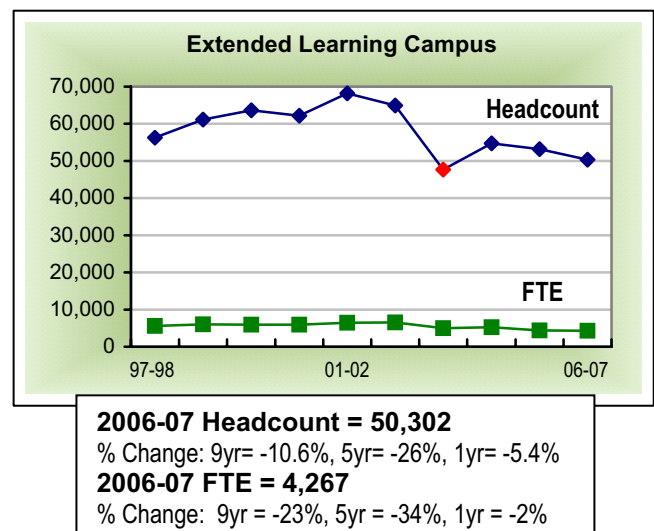
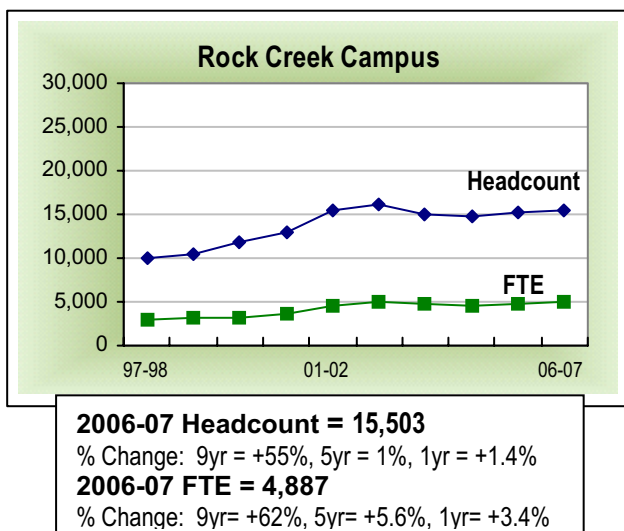
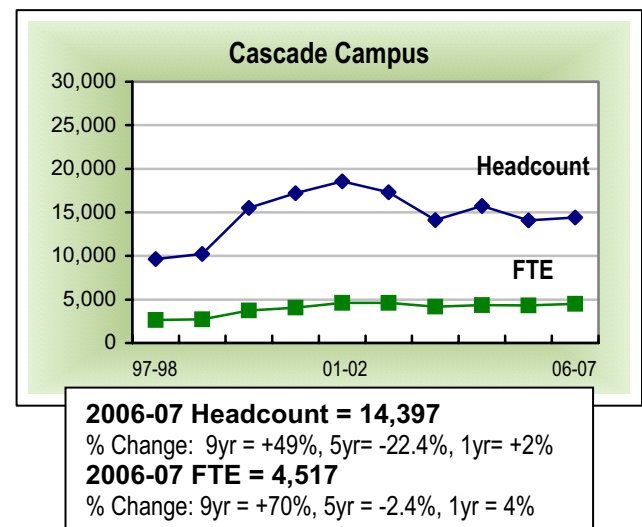
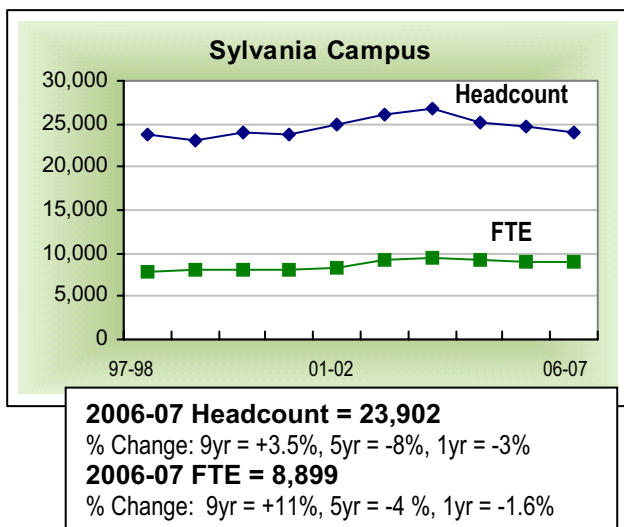


2006-07
Headcount = 86,164
% Change:

9 yr = 0.3 %
5 yr = - 18.3%
1 yr = - 2.4%

2006-07 FTE = 23,011
% Change:

9 yr = +18.0%
5 yr = - 9.4%
1 yr = 0.9 %



% Change are based on the following comparisons: 9yr = 97-98 to 06-07, 5yr = 01-02 to 06-07, 1yr = 05-06 to 06-07

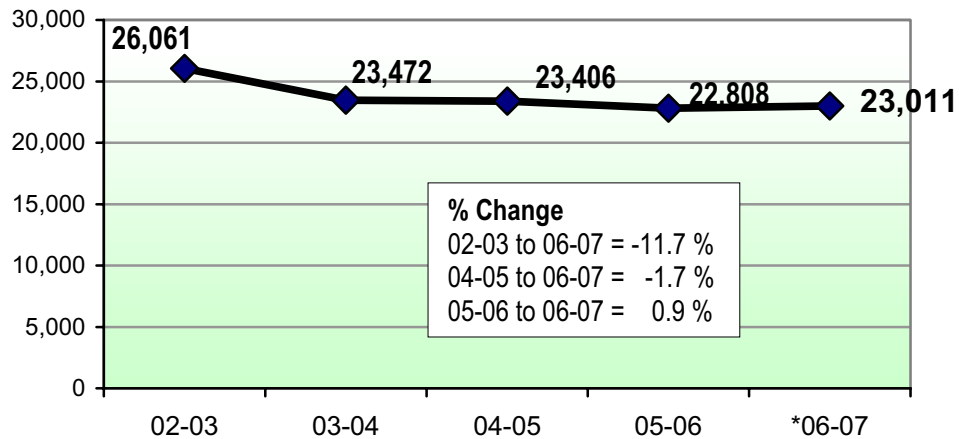
♦ Timing of significant state funding decline and revised/restricted definition of "reimbursable" courses

College headcounts are unduplicated and do not equal to the sum of campus headcounts.

Campus 6 is included in College totals.

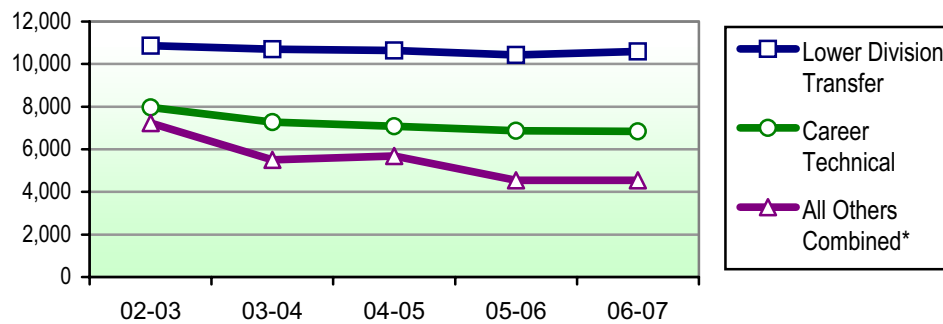
5-Year FTE Trends: College Total

College FTE reached a record high in 2002-03. Since that time, FTE has declined in all areas; the least decrease occurred in Lower Division Transfer FTE.



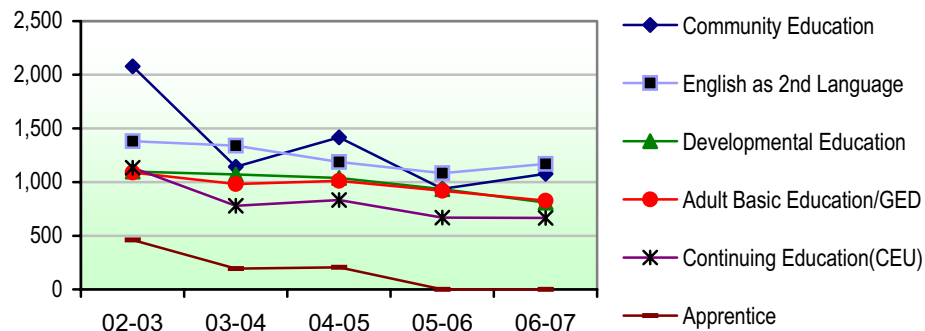
*Includes 1,023 non-reimb FTE (out of state = 507, non-reimb courses = 516).
 In comparison, 2005-06 non-reimb FTE = 966 (out of state = 409, courses = 557).

College FTE by Program Area



% Change	02-03 to 06-07	04-05 to 06-07	05-06 to 06-07
Lower Division Transfer	-2.4%	-0.4%	1.6%
Career Technical	-14.1%	-3.3%	-0.4%
All Others Combined	-37.1%	-20.0%	0.2%

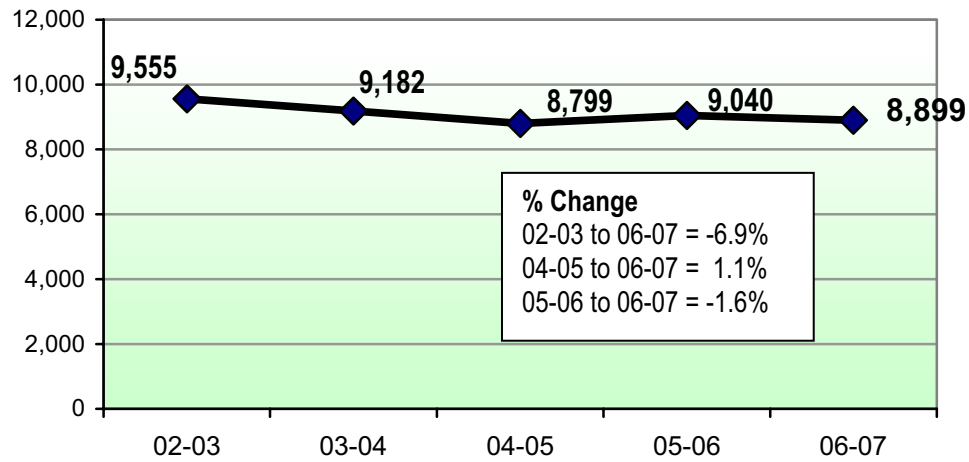
Detail of (above) *All Others Combined



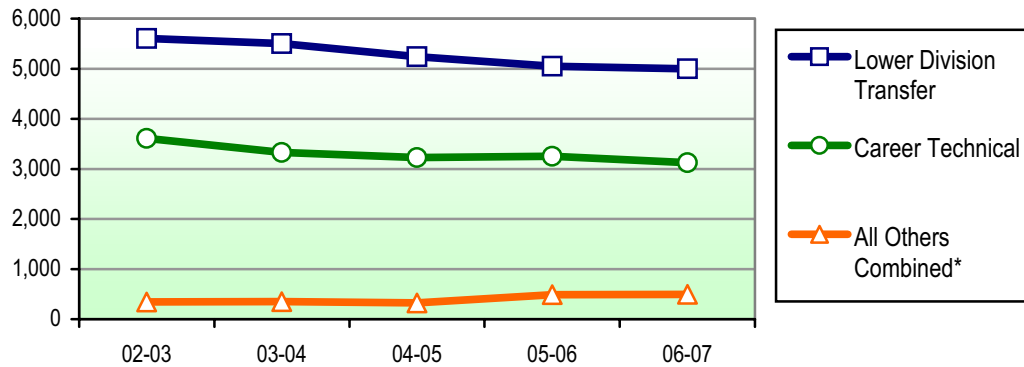
Since College FTE includes campus codes 6 and K, these figures do not equal the sum of SY, RC, CA, and ELC FTE.
 Data from 2005-06 and forward reflect post-audit FTE.

Sylvania Campus 5-Year FTE Trends

Lower Division Transfer, Career Technical and Developmental Education FTE remain below 2002-03 levels. Recent FTE increases are attributed ESL.

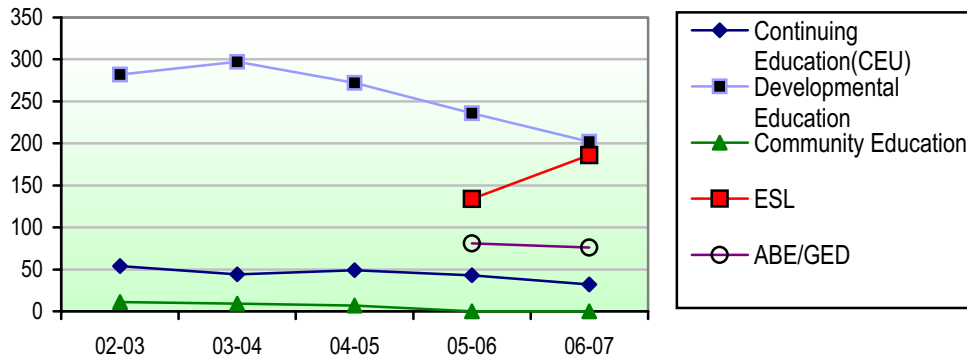


Sylvania Campus FTE by Program Area



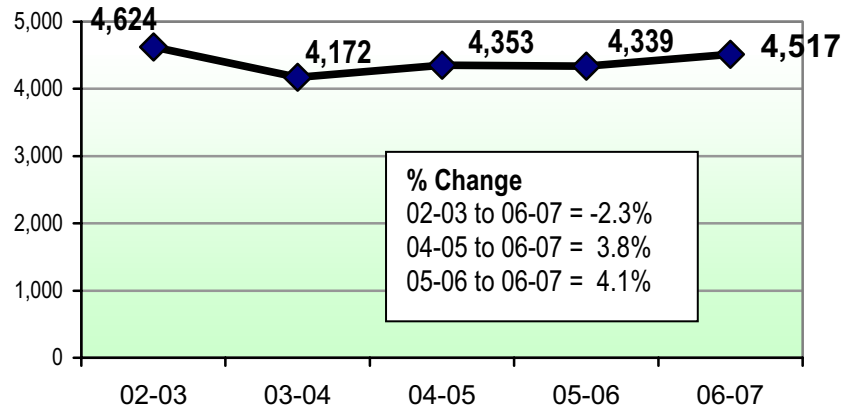
% Change	02-03 to 06-07	04-05 to 06-07	05-06 to 06-07
Lower Division Transfer	-10.7%	-4.6%	-1.0%
Career Technical	-13.4%	-3.3%	-3.9%
All Others Combined	43.4%	51.7%	0.4%

Detail of (above) *All Others Combined

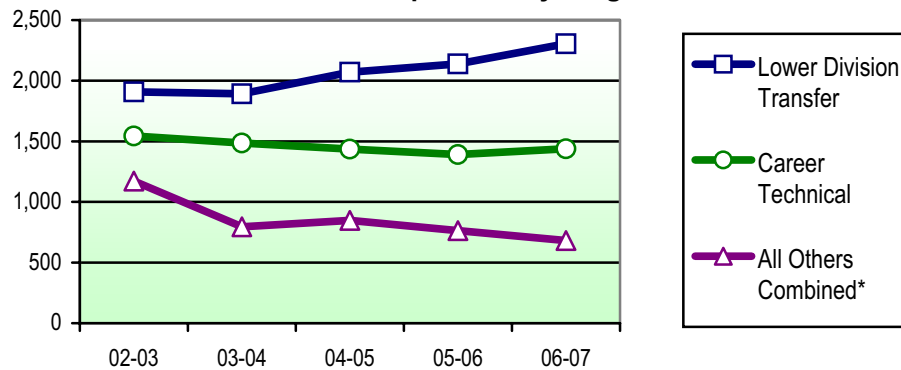


Cascade Campus 5-Year Trends

Although total FTE remains below 2002-03 levels, Lower Division Transfer FTE is at a record high.

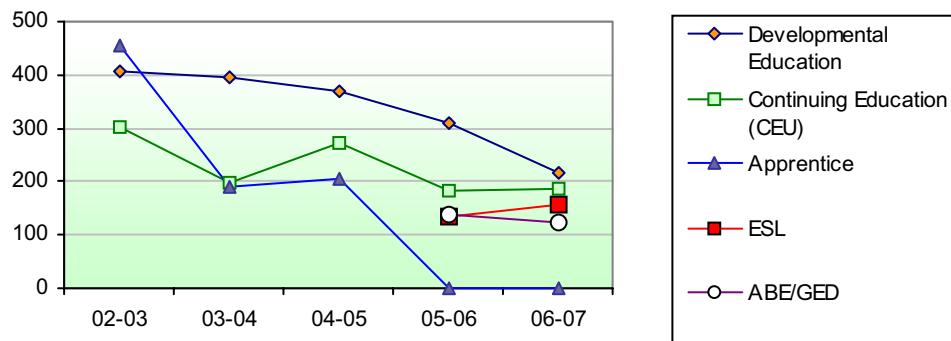


Cascade Campus FTE by Program Area



% Change	02-03 to 06-07	04-05 to 06-07	05-06 to 06-07
Lower Division Transfer	20.9%	11.4%	7.8%
Career Technical	-6.9%	0.2%	3.5%
All Others Combined	-41.9%	-19.7%	-10.7%

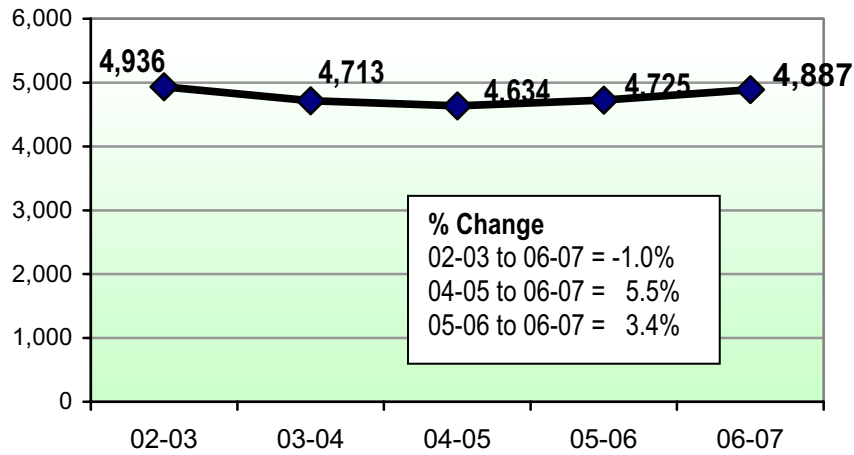
Detail of (above) * All Others Combined



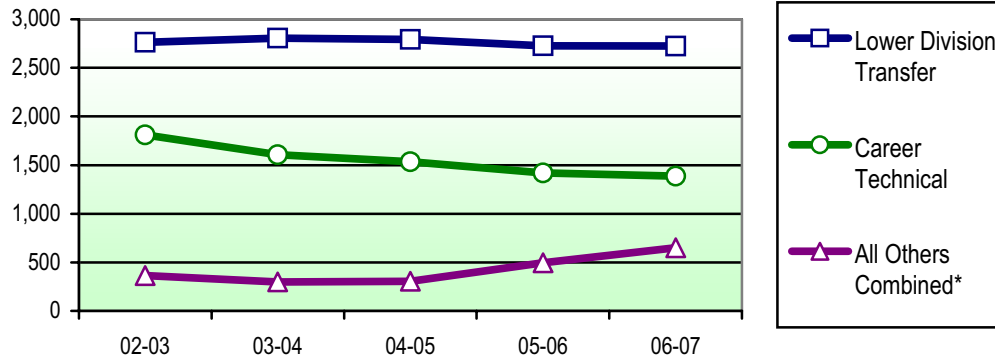
Banner Campus code = 2

Rock Creek Campus 5-Year FTE Trends

Total FTE is below 2002-03 levels but is higher than all other previous time periods due to ESL enrollments.

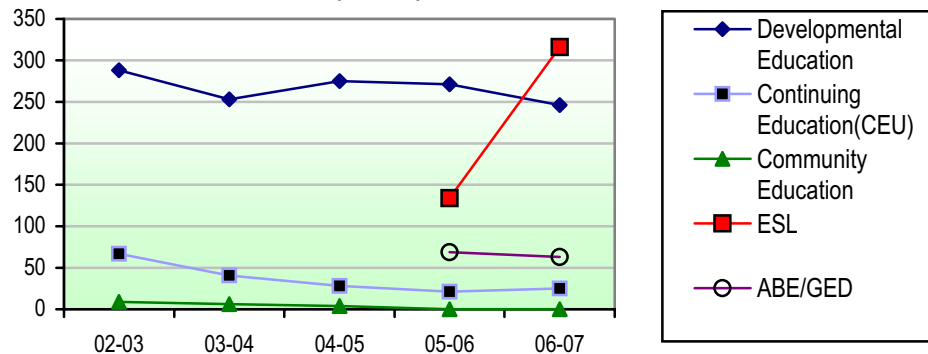


Rock Creek Campus FTE by Program Area



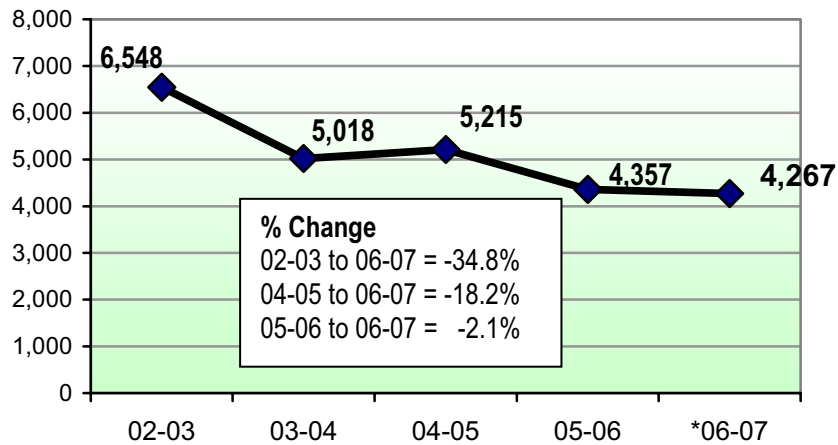
% Change	02-03 to 06-07	04-05 to 06-07	05-06 to 06-07
Lower Division Transfer	-1.5%	-2.5%	-0.1%
Career Technical	-23.4%	-9.8%	-2.5%
All Others Combined	78.6%	111.7%	31.3%

Detail of (above) *All Others Combined



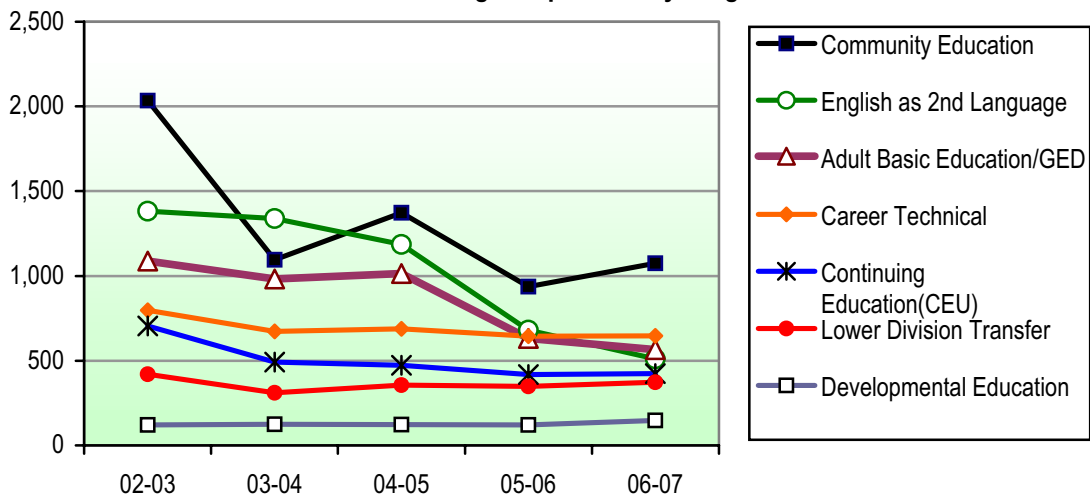
Extended Learning Campus 5-Year FTE Trends

Total FTE remains below 2002-03 levels. The most recent decrease is attributed to the shift in reporting of ESL/ABE from the ELC to each campus.



* Includes 522 FTE from non-reimbursed courses. In comparison, 2005-06 non-reimbursed FTE = 580.

Extended Learning Campus FTE by Program Area

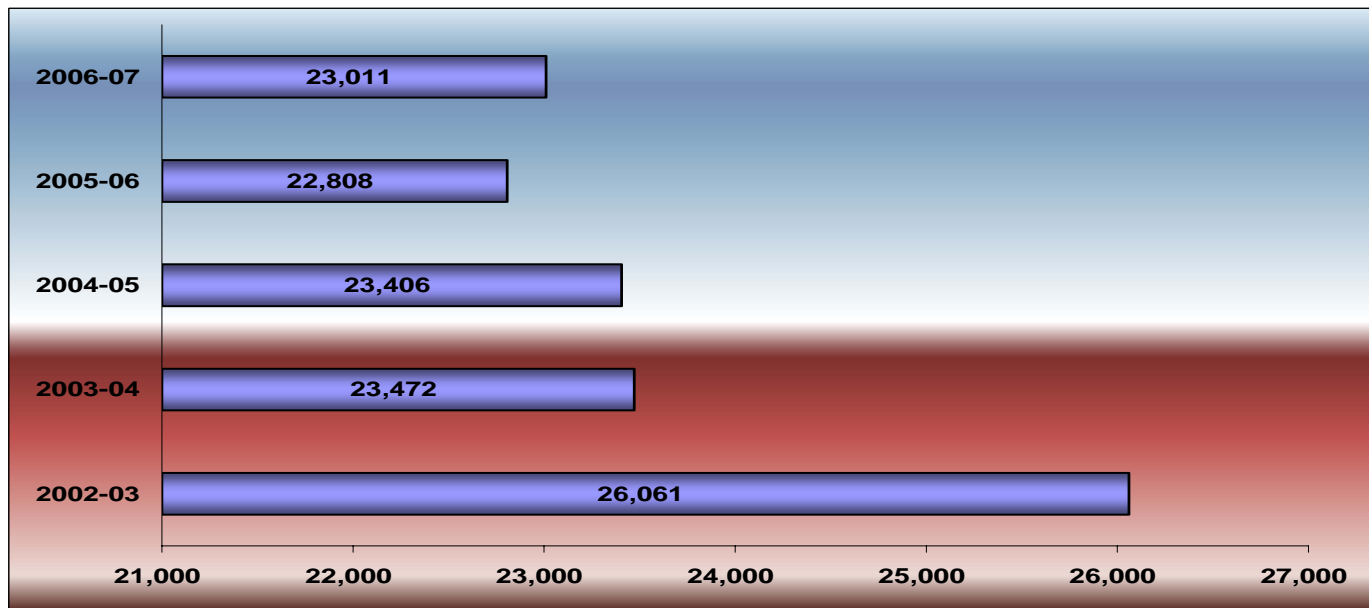


% Change	02-03 to 06-07	04-05 to 06-07	05-06 to 06-07
Lower Division Transfer	-11.0%	4.7%	7.5%
Career Technical	-18.8%	-6.1%	0.5%
Continuing Education(CEU)	-39.7%	-10.3%	1.7%
English as 2nd Language	-63.1%	-57.0%	-25.0%
Adult Basic Education/GED	-48.0%	-44.1%	-10.4%
Developmental Education	22.5%	20.3%	23.3%
Community Education	-47.1%	-21.6%	14.7%

Banner Campus code = 4

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
DEMOGRAPHICS

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
District population (estimated) (1)	N/A	1,182,385	1,164,115	1,148,545	1,133,010
District per capita income (estimated) (1)	N/A	N/A	\$ 35,430	\$ 34,018	\$ 32,629
FTE (2) student enrollment	23,011	22,808	23,406	23,472	26,061



(1) District population for fiscal year 2006-07 and per capita income for fiscal years 2006-07 and 2005-06 are not available at the present time. District population includes all of Washington and Columbia Counties and parts of Multnomah, Clackamas and Yamhill Counties.

(2) FTE represents Full Time Equivalency enrollment. This FTE includes reimbursable and non-reimbursable FTE.

SYLVANIA CAMPUS:

Located at 12000 S.W. 49th Avenue, Portland, Oregon in suburban southwest Portland between Lake Oswego, Tigard and Portland, Sylvania is the largest campus, serving approximately 24,000 students annually. The following instructional programs are exclusively provided at Sylvania Campus:

Allied Health	Graphic Design
Architectural Design, AUTOCAD and Drafting	Machine Manufacturing Technology
Automotive Services	Nursing
Building Inspection Technology	Dental Programs
Early Education & Family Studies	Most Languages
Electronic Engineering Technology	Real Estates
Foods and Nutrition	Sign Language Studies
Interior Design	Theatre Arts

CASCADE CAMPUS:

Located at 705 N.E. Killingsworth, Portland, Oregon in an urban setting with easy access to public transportation, the campus serves approximately 9,000 students each year. The campus has become a focal point for rebirth in the neighborhood and it offers the following program unique to the campus:

Alcohol and Drug Counselor	Multimedia
Emergency Medical Technology	Music (Professional)
Emergency Telecom-911 program	Ophthalmic Medical Technician
Electrical Trades	Para-Legal courses
Facilities Maintenance Tech.	Skills Center

ROCK CREEK CAMPUS:

Located at 17705 N.W. Springville Road, Portland, Oregon in a rapidly growing area, is approximately 15 miles west of downtown Portland serving the Beaverton-Hillsboro area of Washington County and serves almost 10,000 students annually. The 256-acre campus provides a beautiful setting for college transfer and professional and technical programs. Programs uniquely in Rock Creeks are:

Aviation Science	Building construction technology
Aviation Maintenance Technology	Horticulture program
Auto Collision Repair	Landscape Technology
Biotechnology	CAT Dealership (Think Big Program)
Chicano Latino Studies	Microelectronics
Diesel Service Technology	Sustainability
Veterinary medicine	Welding Tech

EXTENDED LEARNING CAMPUS:

The 94,000-square-foot Southeast Center at Southeast 82nd Avenue and Division Street opened to students in 2004. The center also serves as headquarters for PCC's Extended Learning Campus, which offers a wide array of programs throughout the metropolitan areas including:

Workforce training	Community education
High School Completion program (GED)	Continuing education programs
Adult basic education	Management and supervisory development
English as a second language (ESOL)	Center of Business & Industry
Professional Skills	

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
FINANCIAL AND BUDGETARY INFORMATION

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS**

	2004-2005 <u>Actual</u>	2005-2006 <u>Actual</u>	2006-2007 <u>Adopted Budget</u>	Biennium 2007-2009 <u>Proposed Budget</u>	Biennium 2007-2009 <u>Approved Budget</u>	Biennium 2007-2009 <u>Adopted Budget</u>
<u>SUMMARY OF ALL FUNDS</u>						
Current Operating Resources:						
Local Sources:						
Property Taxes	\$37,228,503	\$37,786,078	\$38,142,882	\$84,292,238	\$84,292,238	\$84,292,238
Tuition and Fees (credit & non-credit)	44,429,542	45,965,017	48,405,654	99,916,896	99,916,896	99,916,896
CEU/CED Revenues	5,304,303	5,648,667	7,912,487	14,792,226	14,792,226	14,792,226
Enterprise Revenues	15,590,347	15,493,571	15,666,879	32,561,739	32,561,739	33,362,974
Local Contracts	3,437,521	3,695,115	6,888,010	14,826,442	14,826,442	14,826,442
Interest Earnings	2,006,613	3,144,688	1,185,454	4,232,898	4,232,898	4,232,898
Service Charges	3,057,588	3,316,082	3,635,882	7,554,386	7,554,386	7,554,386
Sale of Property	4,791,245	0	0	0	0	0
Miscellaneous	14,529,585	14,362,741	13,420,290	24,017,182	24,017,182	23,759,174
State Sources (see Note)	55,938,114	60,229,483	61,888,919	140,786,891	140,786,891	140,786,891
Federal Sources	36,574,606	36,577,151	41,480,516	98,747,284	98,747,284	99,130,580
Student Loan Repayments	2,418,278	2,341,030	2,507,893	5,851,029	5,851,029	5,851,029
Proceeds from Bond sale	96,707,763					
Fund Transfers	14,671,581	16,141,870	14,775,130	30,646,422	30,646,422	31,556,422
Total Current Operating Resources	\$336,685,589	\$244,701,493	\$255,909,996	\$558,225,633	\$558,225,633	\$560,062,156
 Current Requirements:						
By Function:						
Instruction Services-Classroom	\$89,218,637	\$92,370,680	\$98,317,450	\$204,275,134	\$204,275,134	\$204,233,285
Support Services:						
Student Services	11,639,847	12,339,810	13,965,481	29,462,015	29,462,015	29,442,782
Instructional Support	12,472,967	12,329,710	14,296,607	31,456,267	31,456,267	31,099,236
Administration	2,352,271	2,447,474	2,684,327	6,243,872	6,243,872	6,243,872
Business Services	4,344,614	4,577,865	5,039,371	10,552,319	10,552,319	10,603,484
Facility Operations & Maintenance	12,525,916	13,659,771	14,737,651	29,873,526	29,873,526	30,060,960
Central Activities	9,733,648	14,011,819	13,574,428	30,889,850	30,889,850	30,651,258
Sub-Total	\$142,287,900	\$151,737,129	\$162,615,315	\$342,752,983	\$342,752,983	\$342,334,877

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS

	2004-2005	2005-2006	2006-2007	Biennium 2007-2009	Biennium 2007-2009	Biennium 2007-2009
	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>Approved Budget</u>	<u>Adopted Budget</u>
<u>SUMMARY OF ALL FUNDS-continued</u>						
Enterprise and Community Services						
Bookstore	\$9,577,213	\$9,537,055	\$9,600,682	\$20,308,708	\$20,308,708	\$20,968,708
Food Services	3,135,877	3,206,500	3,732,297	7,292,670	7,292,670	7,292,670
Parking	1,272,318	1,419,604	1,924,599	3,498,380	3,498,380	3,498,380
Print Center	1,035,470	1,104,657	1,164,807	2,143,297	2,143,297	2,143,297
Risk Management	1,341,544	919,642	1,805,295	3,259,491	3,259,491	3,259,491
Sub-Total	16,362,422	16,187,458	18,227,680	36,502,546	36,502,546	37,162,546
Facilities Acquisition & Construction	39,008,559	17,501,021	8,332,423	9,837,000	9,837,000	10,747,000
Payment to PERS for UAL	0	0	0	0	0	0
Student Loans & Financial Aid	23,142,781	22,813,546	26,171,275	63,621,669	63,621,669	64,004,965
Trust Funds	648,592	673,895	861,998	1,549,412	1,549,412	1,549,412
Debt Service	119,763,444	24,058,517	24,744,812	51,356,421	51,356,421	51,356,421
Fund Transfers	14,671,581	16,141,871	14,775,130	30,646,422	30,646,422	31,556,422
Sub-Total	197,234,957	81,188,850	74,885,638	157,010,924	157,010,924	159,214,220
Total Current Requirements	<u>\$355,885,279</u>	<u>\$249,113,437</u>	<u>\$255,728,633</u>	<u>\$536,266,453</u>	<u>\$536,266,453</u>	<u>\$538,711,643</u>
Excess (deficit) Current Resources						
Current Requirements	(19,199,690)	(4,411,944)	181,363	21,959,180	21,959,180	21,350,513
Less: Reserve for Contingency	0	0	(8,358,061)	(26,545,932)	(26,545,932)	(27,145,273)
Beginning Fund Balances	<u>87,581,479</u>	<u>68,381,789</u>	<u>54,829,839</u>	<u>65,320,103</u>	<u>65,320,103</u>	<u>64,081,991</u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS**

SUMMARY OF ALL FUNDS				Biennium	Biennium	Biennium
<u>Requirements By Expenditure Category</u>	2004-2005	2005-2006	2006-2007	2007-2009	2007-2009	2007-2009
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
			<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Personal Services	\$122,172,834	\$131,862,100	\$137,068,096	\$281,925,704	\$281,925,704	\$282,235,362
Materials, Services & Supplies	60,268,862	59,549,929	68,451,517	157,710,435	157,710,435	157,886,967
Capital Outlay	39,008,559	17,501,021	10,694,078	14,627,471	14,627,471	15,676,471
Debt Service	119,763,444	24,058,517	24,739,812	51,356,421	51,356,421	51,356,421
Fund Transfers	14,671,581	16,141,871	14,775,130	30,646,422	30,646,422	31,556,422
Contingency	<u>0</u>	<u>0</u>	<u>8,358,061</u>	<u>26,545,932</u>	<u>26,545,932</u>	<u>27,145,273</u>
Total Expenditures By Category	\$355,885,280	\$249,113,438	\$264,086,694	\$562,812,385	\$562,812,385	\$565,856,916
Ending Fund Balance	<u>68,381,789</u>	<u>63,969,845</u>	<u>46,653,141</u>	<u>60,733,351</u>	<u>60,733,351</u>	<u>58,287,231</u>
TOTAL	<u>\$424,267,069</u>	<u>\$313,083,283</u>	<u>\$310,739,835</u>	<u>\$623,545,736</u>	<u>\$623,545,736</u>	<u>\$624,144,147</u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS BY BIENNIUM FISCAL PERIOD**

<u>SUMMARY OF ALL FUNDS</u>	<u>2004-2005 Actual</u>	<u>2005-2006 Actual</u>	<u>2006-2007 Adopted Budget</u>	<u>1st Year of Biennium 2007-09 Adopted Budget</u>	<u>2nd Year of Biennium 2007-09 Adopted Budget</u>	<u>Total Biennium 2007-09 Adopted Budget</u>
Current Operating Resources:						
Local Sources:						
Property Taxes	\$37,228,503	\$37,786,078	\$38,142,882	\$41,368,674	\$42,923,564	\$84,292,238
Tuition and Fees (credit & non-credit)	44,429,542	45,965,017	48,405,654	49,300,712	50,616,184	99,916,896
CEU/CED Revenues	5,304,303	5,648,667	7,912,487	7,396,113	7,396,113	14,792,226
Enterprise Revenues	15,590,347	15,493,571	15,666,879	16,611,533	16,751,441	33,362,974
Local Contracts	3,437,521	3,695,115	6,888,010	7,232,411	7,594,031	14,826,442
Interest Earnings	2,006,613	3,144,688	1,185,454	2,276,047	1,956,851	4,232,898
Service Charges & fees	3,057,588	3,316,082	3,635,882	3,722,041	3,832,345	7,554,386
Sale of Property	4,791,245	0	0	0	0	0
Miscellaneous	14,529,585	14,362,741	13,420,290	12,224,408	11,534,766	23,759,174
State Sources (see Note)	55,938,114	60,229,483	61,888,919	70,095,153	70,691,738	140,786,891
Federal Sources	36,574,606	36,577,151	41,480,516	46,898,561	52,232,019	99,130,580
Student Loan Repayments	2,418,278	2,341,030	2,507,893	2,693,642	3,157,387	5,851,029
Proceeds from Bond sale	96,707,763	0	0			0
Fund Transfers	14,671,581	16,141,870	14,775,130	15,976,671	15,579,751	31,556,422
Total Current Operating Resources	\$336,685,589	\$244,701,493	\$255,909,996	\$275,795,966	\$284,266,190	\$560,062,156
Current Requirements:						
By Function:						
Instruction Services-Classroom	\$89,218,637	\$92,370,680	\$98,317,450	\$102,454,612	\$101,778,673	\$204,233,285
Support Services:						
Student Services	11,639,847	12,339,810	13,965,481	14,818,127	14,624,655	29,442,782
Instructional Support	12,472,967	12,329,710	14,296,607	15,623,658	15,475,578	31,099,236
Administration	2,352,271	2,447,474	2,684,327	3,082,716	3,161,156	6,243,872
Business Services	4,344,614	4,577,865	5,039,371	5,255,423	5,348,061	10,603,484
Facility Operations & Maintenance	12,525,916	13,659,771	14,737,651	14,876,908	15,184,052	30,060,960
Central Activities	9,733,648	14,011,819	13,574,428	15,968,372	14,682,886	30,651,258
Sub-Total	\$142,287,900	\$151,737,129	\$162,615,315	\$172,079,816	\$170,255,061	\$342,334,877

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS BY BIENNIUM FISCAL PERIOD**

	2004-2005	2005-2006	2006-2007	1st Year of	2nd Year of	Total
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Biennium 2007-09</u>	<u>Biennium 2007-09</u>	<u>Biennium 2007-09</u>
<u>SUMMARY OF ALL FUNDS-continued</u>			<u>Budget</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Enterprise and Community Services						
Bookstore	\$9,577,213	\$9,537,055	\$9,600,682	\$10,589,709	\$10,378,999	\$20,968,708
Food Services	3,135,877	3,206,500	3,732,297	3,639,742	3,652,928	7,292,670
Parking	1,272,318	1,419,604	1,924,599	2,099,339	1,399,041	3,498,380
Print Center	1,035,470	1,104,657	1,164,807	1,062,460	1,080,837	2,143,297
Risk Management	1,341,544	919,642	1,805,295	1,623,169	1,636,322	3,259,491
Sub-Total	16,362,422	16,187,458	18,227,680	19,014,419	18,148,127	37,162,546
Facilities Acquisition & Construction	39,008,559	17,501,021	8,332,423	6,510,000	4,237,000	10,747,000
Payment to PERS for UAL	0	0	0	0	0	0
Student Loans & Financial Aid	23,142,781	22,813,546	26,171,275	30,109,335	33,895,630	64,004,965
Trust Funds	648,592	673,895	861,998	753,150	796,262	1,549,412
Debt Service	119,763,444	24,058,517	24,744,812	25,336,636	26,019,785	51,356,421
Fund Transfers	14,671,581	16,141,871	14,775,130	15,976,671	15,579,751	31,556,422
Contingencies	0	0				
Sub-Total	197,234,957	81,188,850	74,885,638	78,685,792	80,528,428	159,214,220
Total Current Requirements	<u>\$355,885,279</u>	<u>\$249,113,437</u>	<u>\$255,728,633</u>	<u>\$269,780,027</u>	<u>\$268,931,616</u>	<u>\$538,711,643</u>
Excess (deficit) Current Resources						
Current Requirements	(19,199,690)	(4,411,944)	181,363	6,015,939	15,334,574	21,350,513
Less: Reserve for Contingency			(8,358,061)	(11,220,171)	(15,925,102)	(27,145,273)
Beginning Fund Balances	<u>87,581,479</u>	<u>68,381,789</u>	<u>54,829,839</u>	<u>64,081,991</u>	<u>0</u>	<u>64,081,991</u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****CONSOLIDATED RESOURCES AND REQUIREMENTS-ALL FUNDS BY BIENNIUM FISCAL PERIOD**

SUMMARY OF ALL FUNDS Requirements By Expenditure Category	2004-2005 Actual	2005-2006 Actual	2006-2007 Adopted Budget	1st Year of Biennium 2007-09 Adopted Budget	2nd Year of Biennium 2007-09 Adopted Budget	Total Biennium 2007-09 Adopted Budget
Personal Services	\$122,172,834	\$131,862,100	\$137,068,096	\$141,579,534	\$140,655,828	\$282,235,362
Materials, Services & Supplies	60,268,862	59,549,929	68,451,517	76,952,268	80,934,699	157,886,967
Capital Outlay	39,008,559	17,501,021	10,694,078	9,934,918	5,741,553	15,676,471
Debt Service	119,763,444	24,058,517	24,739,812	25,336,636	26,019,785	51,356,421
Fund Transfers	14,671,581	16,141,871	14,775,130	15,976,671	15,579,751	31,556,422
Contingency	<u>0</u>	<u>0</u>	<u>8,358,061</u>	<u>11,220,171</u>	<u>15,925,102</u>	<u>27,145,273</u>
Total Expenditures By Category	\$355,885,280	\$249,113,438	\$264,086,694	\$281,000,198	\$284,856,718	\$565,856,916
Ending Fund Balance	<u>68,381,789</u>	<u>63,969,845</u>	<u>46,653,141</u>	<u>58,877,759</u>	<u>(590,528)</u>	<u>58,287,231</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
SUMMARY- ALL FUNDS

	Fiscal Year 2004-2005		Fiscal Year 2005-2006		Fiscal Year 2006-2007 ADOPTED		Biennium Fiscal Year 2007-2009 PROPOSED		Biennium Fiscal Year 2007-2009 APPROVED		Biennium Fiscal Year 2007-2009 ADOPTED	
	<u>FTE</u>	<u>Actual</u>	<u>FTE</u>	<u>Actual</u>	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
General Fund	1,689.02	\$132,895,187	1,698.60	\$144,342,497	1,717.78	\$146,009,939	1,804.23	\$305,238,451	1,804.23	\$305,238,451	1,806.88	\$305,238,451
CEU/CED-1900 Fund	115.92	5,656,587	101.65	6,048,667	99.92	7,632,901	94.75	14,792,226	94.75	14,792,226	94.75	14,792,226
Auxiliary Fund	4.94	839,854	4.23	848,406	4.55	910,272	5.93	1,549,404	5.93	1,549,404	5.93	1,549,404
Contracts and Grants Fund	436.06	28,012,210	436.06	28,532,520	492.59	33,771,798	532.00	72,236,264	532.00	72,236,264	532.00	72,236,264
Student Activities Fund	15.12	833,307	15.81	973,817	16.78	1,172,545	17.78	2,398,338	17.78	2,398,338	17.78	2,438,338
Student Financial Aid Fund	5.00	25,054,889	5.00	24,411,655	5.00	26,970,512	5.00	65,050,837	5.00	65,050,837	5.00	65,434,133
Capital Projects Fund	0.00	7,038,886	0.00	5,792,566	0.00	6,305,820	0.00	10,628,054	0.00	10,628,054	0.00	11,538,054
Capital Construction Fund	9.25	50,947,479	8.00	18,291,554	7.50	3,358,636	0.00	0	0.00	0	0.00	0
College Bookstore Fund	32.97	17,211,942	32.97	18,030,894	32.72	16,835,316	36.75	29,465,079	36.75	29,465,079	36.75	30,266,314
Food Services Fund	53.88	3,682,769	51.81	3,688,932	51.80	4,213,577	51.44	7,760,412	51.44	7,760,412	51.44	7,760,412
Parking Operations Fund	15.59	2,788,995	16.98	2,977,422	19.23	2,564,039	18.48	5,268,768	18.48	5,268,768	18.48	5,268,768
Risk Management Fund	3.08	4,061,052	3.08	3,975,981	3.36	3,518,519	3.36	5,763,232	3.36	5,763,232	3.36	5,763,232
Print Center Fund	10.15	1,602,639	10.15	1,589,958	10.15	1,581,075	8.15	2,800,996	8.15	2,800,996	8.15	2,800,996
Internal Service-PERS/Reserve	0.00	18,931,519	0.00	24,239,850	0.00	26,533,962	0.00	43,075,731	0.00	43,075,731	0.00	41,539,611
Early Retirement Fund	0.00	1,835,233	0.00	2,019,725	0.00	2,041,924	0.00	3,259,177	0.00	3,259,177	0.00	3,259,177
Debt Service Fund (G.O. Bonds)	0.00	116,106,541	0.00	20,252,111	0.00	20,186,105	0.00	40,035,142	0.00	40,035,142	0.00	40,035,142
P.E.R.S. Debt Service Fund	0.00	6,525,940	0.00	6,824,144	0.00	6,888,879	0.00	13,778,159	0.00	13,778,159	0.00	13,778,159
Capital Lease/Purchase Fund	0.00	242,040	0.00	242,584	0.00	244,016	0.00	445,466	0.00	445,466	0.00	445,466
Total	2,390.98	\$424,267,069	2,384.34	\$313,083,283	2,461.38	\$310,739,835	2,577.87	\$623,545,736	2,577.87	\$623,545,736	2,580.52	\$624,144,147

(a) Note: Debt Service Fund total of Fiscal Year 2004-2005 includes \$96.1 million in Refunding transaction.

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****REQUIREMENTS BY EXPENDITURES CATEGORY- ALL FUNDS**

	<u>FTE</u>	Biennium Fiscal Year 2007-2009 ADOPTED Budget	Personal Services	Materials, Services & Supplies	Capital Outlay	Debt Service	Transfers	Contingency	Ending Fund Balance
General Fund	1,806.88	\$305,238,451	\$214,947,170	\$43,726,918	\$3,041,372		\$11,010,154	\$16,300,856	\$16,211,981
CEU/CED-1900 Fund	94.75	14,792,226	8,553,637	5,909,872	100,000			228,717	0
Auxiliary Fund	5.93	1,549,404	442,228	802,437	174,852		90,417	39,470	0
Contracts and Grants Fund	532.00	72,236,264	44,255,097	18,061,204	47,750		4,136,600	3,455,758	2,279,855
Student Activities Fund	17.78	2,438,338	700,012	1,562,328				175,998	0
Student Financial Aid Fund	5.00	65,434,133	1,690,862	62,314,103			633,000	796,168	0
Capital Projects Fund	0.00	11,538,054			10,747,000			550,000	241,054
College Bookstore Fund	36.75	30,266,314	2,884,028	17,848,550	236,130		796,812	3,099,536	5,401,258
Food Services Fund	51.44	7,760,412	4,023,800	3,268,870			83,006	384,736	0
Parking Operations Fund	18.48	5,268,768	1,721,532	1,076,848	700,000		855,662	695,013	219,713
Internal Service-PERS/Reserve	0.00	41,539,611					13,778,159		27,761,452
Risk Management Fund	3.36	5,763,232	425,661	2,833,830				857,780	1,645,961
Print Center Fund	8.15	2,800,996	1,041,923	472,007	629,367		172,612	361,241	123,846
Early Retirement Fund	0.00	3,259,177	1,549,412					200,000	1,509,765
Debt Service Fund (G.O. Bonds)	0.00	40,035,142				37,191,652			2,843,490
Capital Lease/Purchase Fund	0.00	445,466				396,610			48,856
P.E.R.S. Debt Service Fund	0.00	13,778,159		10,000		13,768,159			0
Total	2,580.52	\$624,144,147	\$282,235,362	\$157,886,967	\$15,676,471	\$51,356,421	\$31,556,422	\$27,145,273	\$58,287,231

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET
SUMMARY BY PROGRAMS- ALL FUNDS**

<u>FUND TYPES</u>	<u>Instructional Services</u>	<u>Instructional Support Services</u>	<u>Student Support Services</u>	<u>College Support Services</u>	<u>Plant Services</u>	<u>Enterprise and Community Services</u>	<u>Inter-Fund Transfers</u>	<u>Debt Service</u>	<u>Contingency</u>	<u>Ending Fund Balance (see Note)</u>	<u>TOTAL</u>
General Fund	\$127,305,725	\$31,099,236	\$26,731,972	\$46,517,567	\$30,060,960		\$11,010,154	\$0	\$16,300,856	\$16,211,981	\$305,238,451
<u>Special Revenue Funds:</u>											
Continuing & Community Education Fund	14,563,509						0		228,717	0	14,792,226
Auxiliary Fund			448,470	971,047			90,417		39,470	0	1,549,404
Student Activities Fund			2,262,340						175,998	0	2,438,338
Contracts and Grants Fund	62,364,051						4,136,600		3,455,758	2,279,855	72,236,264
Student Financial Aid Fund			64,004,965				633,000		796,168	0	65,434,133
<u>Capital Projects Funds:</u>											
Capital Projects Fund				10,747,000					550,000	241,054	11,538,054
Capital Construction Fund				0					0	0	0
<u>Enterprise Funds:</u>											
Food Services Fund						7,292,670	83,006		384,736	0	7,760,412
College Bookstore Fund						20,968,708	796,812		3,099,536	5,401,258	30,266,314
Parking Operations Fund						3,498,380	855,662		695,013	219,713	5,268,768
<u>Internal Service Funds:</u>											
Print Center Fund						2,143,297	172,612		361,241	123,846	2,800,996
Risk Management Fund						3,259,491			857,780	1,645,961	5,763,232
P.E.R.S. Internal Service Fund							13,778,159			27,761,452	41,539,611
<u>Fiduciary Funds:</u>											
Early Retirement Fund				1,549,412					200,000	1,509,765	3,259,177
<u>Debt Service Funds:</u>											
G..O. Debt Service Fund								37,191,652		2,843,490	40,035,142
Capital Lease/Purchase Fund								396,610		48,856	445,466
P.E.R.S. Debt Service Fund								13,778,159		0	13,778,159
TOTAL - COLLEGE	<u>\$204,233,285</u>	<u>\$31,099,236</u>	<u>\$93,447,747</u>	<u>\$59,785,026</u>	<u>\$30,060,960</u>	<u>\$37,162,546</u>	<u>\$31,556,422</u>	<u>\$51,366,421</u>	<u>\$27,145,273</u>	<u>\$58,287,231</u>	<u>\$624,144,147</u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****SUMMARY BY APPROPRIATIONS- ALL FUNDS**

GENERAL FUNDCampus programs areas:

Sylvania Campus	\$68,663,575
Rock Creek Campus	40,882,137
Cascade Campus	32,414,985
Extended Learning Campus	14,167,303

Non-program areas:

Personal Services	70,034,087
Materials & Services	33,349,985
Capital Outlay	2,203,388
Transfers	11,010,154
Contingency	<u>16,300,856</u>
TOTAL APPROPRIATIONS	\$289,026,470
Unappropriated Ending Fund Balance (see note)	<u>16,211,981</u>
TOTAL GENERAL FUND	<u>\$305,238,451</u>

CONTRACTS AND GRANTS FUND

State Grants	\$11,908,663
Federal Grants	37,863,272
Local Contracts	12,592,116
Transfers	4,136,600
Contingency	<u>3,455,758</u>
TOTAL APPROPRIATIONS	\$69,956,409
Unappropriated Ending Fund Balance (see note)	<u>2,279,855</u>
TOTAL CONTRACTS AND GRANTS FUND	<u>\$72,236,264</u>

STUDENT FINANCIAL AID FUND

College Funded Programs	\$872,390
Federal Programs	62,443,949
Short Term Student Loan Program	688,626
Transfer	633,000
Contingency	<u>796,168</u>
TOTAL APPROPRIATIONS	\$65,434,133
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL STUDENT FINANCIAL AID FUND	<u>\$65,434,133</u>

CEU/CED (1900) FUND

Sylvania Campus	\$924,762
Cascade Campus	86,471
Extended Learning Campus	13,552,276
Contingency	<u>228,717</u>
TOTAL CEU/CED (1900) Fund	<u>\$14,792,226</u>

AUXILIARY FUND

Facilities Usage	\$971,047
Campus Activities	448,470
Transfers	90,417
Contingency	<u>39,470</u>
TOTAL APPROPRIATIONS	\$1,549,404
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL AUXILIARY FUND	<u>\$1,549,404</u>

STUDENT ACTIVITIES FUND

Sylvania Campus Programs	\$943,013
Rock Creek Campus Programs	652,983
Cascade Campus Programs	510,094
Extended Learning Campus Programs	156,250
Contingency	<u>175,998</u>
TOTAL APPROPRIATIONS	\$2,438,338
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL STUDENT ACTIVITIES FUND	<u>\$2,438,338</u>

CAPITAL PROJECTS FUND

Capital Outlay	10,747,000
Contingency	<u>550,000</u>
TOTAL APPROPRIATIONS	\$11,297,000
Unappropriated Ending Fund Balance (see note)	<u>241,054</u>
TOTAL CAPITAL PROJECTS FUND	<u>\$11,538,054</u>

Note: Unappropriated Ending Fund Balance is not an appropriation.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SUMMARY BY APPROPRIATIONS- ALL FUNDS - continued

COLLEGE BOOKSTORE FUND

Bookstore Operations	\$20,968,708
Transfers	796,812
Contingency	<u>3,099,536</u>
TOTAL APPROPRIATIONS	\$24,865,056
Unappropriated Ending Fund Balance (see note)	<u>5,401,258</u>
TOTAL COLLEGE BOOKSTORE FUND	<u>\$30,266,314</u>

FOOD SERVICES FUND

Food Services Operations	\$7,292,670
Transfers	83,006
Contingency	<u>384,736</u>
TOTAL APPROPRIATIONS	\$7,760,412
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL FOOD SERVICES FUND	<u>\$7,760,412</u>

PARKING OPERATIONS FUND

Parking Operations	\$3,498,380
Transfers	855,662
Contingency	<u>695,013</u>
TOTAL APPROPRIATIONS	\$5,049,055
Unappropriated Ending Fund Balance (see note)	<u>219,713</u>
TOTAL PARKING OPERATIONS FUND	<u>\$5,268,768</u>

PRINT CENTER FUND

Print Center Operations	\$2,143,297
Transfers	172,612
Contingency	<u>361,241</u>
TOTAL APPROPRIATIONS	\$2,677,150
Unappropriated Ending Fund Balance (see note)	<u>123,846</u>
TOTAL PRINT CENTER FUND	<u>\$2,800,996</u>

RISK MANAGEMENT FUND

Self Insurance & Risk Administration	\$3,259,491
Contingency	<u>857,780</u>
TOTAL APPROPRIATIONS	\$4,117,271
Unappropriated Ending Fund Balance (see note)	<u>1,645,961</u>
TOTAL RISK MANAGEMENT FUND	<u>\$5,763,232</u>

INTERNAL SERVICE-P.E.R.S. RESERVE

Transfers	\$13,778,159
Contingency	<u>0</u>
TOTAL APPROPRIATIONS	\$13,778,159
Unappropriated Ending Fund Balance (see note)	<u>27,761,452</u>
TOTAL INTERNAL CHARGE-P.E.R.S. RESERVE	<u>\$41,539,611</u>

Note: Unappropriated Ending Fund Balance is not an appropriation.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SUMMARY BY APPROPRIATIONS- ALL FUNDS - continued

EARLY RETIREMENT FUND

Personal Services	\$1,549,412
Contingency	<u>200,000</u>
TOTAL APPROPRIATIONS	\$1,749,412
Unappropriated Ending Fund Balance (see note)	<u>1,509,765</u>
TOTAL EARLY RETIREMENT FUND	<u>\$3,259,177</u>

DEBT SERVICE (G.O. Bonds) FUND

Debt Service	\$37,191,652
Unappropriated Ending Fund Balance (see note)	<u>2,843,490</u>
TOTAL DEBT SERVICE (G.O. Bonds) FUND	<u>\$40,035,142</u>

Note: Unappropriated Ending Fund Balance is not an appropriation.

CAPITAL LEASE/PURCHASE FUND

Debt Service	\$396,610
Unappropriated Ending Fund Balance (see note)	<u>48,856</u>
TOTAL CAPITAL LEASE/PURCHASE FUND	<u>\$445,466</u>

P.E.R.S. DEBT SERVICE FUND

Debt Service	\$13,778,159
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL DEBT SERVICE (G.O. Bonds) FUND	<u>\$13,778,159</u>

**Schedule of Inter-fund Transfers
Adopted Biennium 2007-2009 Budget**

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET
SCHEDULE OF INTERFUND TRANSFERS**

	<u>Transfer Revenue</u>	<u>Transfer Expenditures</u>	<u>Remarks</u>
GENERAL FUND			
Transfer to Capital Projects Fund		\$7,490,000	Annual transfer for maintenance expenditures
Transfer to Contracts and Grants Fund		163,656	Grant matching fund.
Transfer to Student Financial Aid Fund		1,303,600	Grant matching fund.
Transfer to Retirement Fund		1,656,288	Annual contribution to the retirement fund
Transfer to Capital/Lease Purchase Fund		396,610	For payment of principal & interest of debt service
Transfer from Financial Aid	\$633,000		General Fund overhead reimbursement
Transfer from Auxiliary Fund	90,417		General Fund overhead reimbursement
Transfer from Contracts and Grants Fund-Overhead	3,603,676		General Fund overhead reimbursement
Transfer from Contracts and Grants Fund-Direct Reimb.	532,924		Direct cost reimbursement
Transfer from Print Center Fund	84,400		General Fund overhead reimbursement
Transfer from Bookstore Fund	708,600		General Fund overhead reimbursement
Transfer from Food Services Fund	83,006		General Fund overhead reimbursement
Transfer from Parking Operations Fund	767,450		General Fund overhead reimbursement
TOTAL	<u>\$6,503,473</u>	<u>\$11,010,154</u>	
 AUXILIARY FUND			
Transfer to General Fund		<u>\$90,417</u>	General Fund overhead reimbursement
 CONTRACTS AND GRANTS FUND			
Transfer to General Fund		\$3,603,676	General Fund overhead reimbursement
Transfer to General Fund		532,924	Direct cost reimbursement
Transfer from General Fund	<u>\$163,656</u>		Grant matching fund.
TOTAL	<u>\$163,656</u>	<u>\$4,136,600</u>	
 STUDENT FINANCIAL AID FUND			
Transfer from General Fund	<u>\$1,303,600</u>		Grant matching fund and \$1 of tuition for student scholarship
Transfer to General Fund		<u>\$633,000</u>	General Fund overhead reimbursement
 CAPITAL PROJECTS FUND			
Transfer from General Fund	<u>\$7,490,000</u>		Annual transfer for maintenance expenditures

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SCHEDULE OF INTERFUND TRANSFERS-continued

	<u>Transfer Revenue</u>	<u>Transfer Expenditures</u>	<u>Remarks</u>
FOOD SERVICES FUND			
Transfer to General Fund		\$83,006	General Fund overhead reimbursement
Transfer from Bookstore Fund	88,212		1/4 share of the Auxiliary Services Admin. expenses.
Transfer from Print Center Fund	88,212		1/4 share of the Auxiliary Services Admin. expenses.
Transfer from Parking Fund	88,212		1/4 share of the Auxiliary Services Admin. expenses.
TOTAL	<u>\$264,636</u>	<u>\$83,006</u>	
COLLEGE BOOKSTORE FUND			
Transfer to Food Services Fund		\$88,212	1/4 share of the Auxiliary Services Admin. Expenses
Transfer to General Fund		708,600	General Fund overhead reimbursement
TOTAL	<u>\$0</u>	<u>\$796,812</u>	
PARKING OPERATIONS FUND			
Transfer to Food Services Fund		\$88,212	1/4 share of the Auxiliary Services Admin. Expenses
Transfer to General Fund		767,450	General Fund overhead reimbursement
TOTAL	<u>\$0</u>	<u>\$855,662</u>	
PRINT CENTER FUND			
Transfer to General Fund		\$84,400	General Fund overhead reimbursement
Transfer to Food Services Fund		88,212	1/4 share of the Auxiliary Services Admin. expenses.
		<u>\$172,612</u>	
INTERNAL SERVICE-P.E.R.S./Reserve Fund			
Transfer to General P.E.R.S. Bond Fund		<u>\$13,778,159</u>	For payment of principal & interest of PERS Taxable Bonds
EARLY RETIREMENT FUND			
Transfer from General Fund	<u>\$1,656,288</u>		Annual contribution to the retirement fund
CAPITAL LEASE / PURCHASE FUND			
Transfer from General Fund	<u>\$396,610</u>		For payment of principal & interest of debt service
P.E.R.S. Debt Service Fund			
Transfer from Internal Charge-P.E.R.S./Reserve Fund	<u>\$13,778,159</u>		For payment of principal & interest of debt service
TOTAL- ALL FUNDS	<u><u>\$31,556,422</u></u>	<u><u>\$31,556,422</u></u>	

GENERAL FUND

The General Fund is the College's primary operating fund. It accounts for all major instructional programs and services supporting these programs. Principal sources of revenue are property taxes, tuition, and community college funding from the State of Oregon. For budgetary compliance, expenditures are budgeted by Campuses, the Office of the President and the Administrative Services Division. For reporting purposes, expenditures are further categorized into instruction, instructional support, student support, college support, physical plant and transfers to other funds.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
GENERAL FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
REVENUES:						
From local sources						
Property Tax - current year (see Note)	\$20,084,600	\$21,157,477	\$21,410,631	\$45,926,653	\$45,926,653	\$45,926,653
Property Tax - prior year	472,646	371,309	415,811	733,827	733,827	733,827
Tuition and fees	44,429,542	45,965,017	48,405,654	99,916,896	99,916,896	99,916,896
Interest from investments	418,773	1,204,315	368,500	2,023,826	2,023,826	2,023,826
Other local sources	2,021,652	2,569,399	1,866,300	3,523,100	3,523,100	3,523,100
From state sources (see Note)	50,112,117	54,294,448 (b)	55,664,429	127,388,676	127,388,676	127,388,676
Operating transfers in:						0
From Contracts & Grants Fund	1,889,776	1,912,012	2,024,000	4,136,600	4,136,600	4,136,600
From CEU/CED Fund	312,222	0	318,498	0	0	0
From Bookstore Fund	479,200	397,200	343,900	708,600	708,600	708,600
From Auxiliary Fund	21,779	19,563	140,964	90,417	90,417	90,417
From Student Financial Aid Fund	249,254	210,815	95,900	633,000	633,000	633,000
From Print Center Fund	40,200	25,808	41,000	84,400	84,400	84,400
From Parking Operations Fund	365,190	365,190	343,900	767,450	767,450	767,450
From Food Services Fund	38,723	25,808	40,300	83,006	83,006	83,006
Total Operating Revenues	<u>\$120,935,674</u>	<u>\$128,518,361</u>	<u>\$131,479,787</u>	<u>\$286,016,451</u>	<u>\$286,016,451</u>	<u>\$286,016,451</u>
Beginning Fund Balance	<u>11,959,513</u>	<u>15,824,136</u>	<u>14,530,152</u>	<u>19,222,000</u>	<u>19,222,000</u>	<u>19,222,000</u>
TOTAL REVENUES	<u>\$132,895,187</u>	<u>\$144,342,497</u>	<u>\$146,009,939</u>	<u>\$305,238,451</u>	<u>\$305,238,451</u>	<u>\$305,238,451</u>

Note:

(a) After the budget was adopted, the State Legislature allocated additional funding to community colleges. PCC's share of the additional funding allocation is estimated at \$3.3 million.

On October 2005, the Board approved a supplemental budget to include this money in the FY 06 budget. As such, the final allocation from the State for FY 06 is estimated at \$54,103,939.

Property Taxes: In fiscal year 2004-05 and for this year only, the State FTE formula distribution was changed whereby community college taxing districts were allowed to retain 100% of the property tax property tax revenues collected within their district. Beginning 2006, this revenue is added to the State formula funding allocation (see subsequent note)..

State Formula Funding: Beginning 2006, the Community College Revenue Distribution formula adopted by the State Board of Higher Education combines State Funding with 100% of the property taxes collected by community Colleges within their district. For the biennium fiscal year 2007-2009 the College share of the state support revenues is estimated at \$127.3 million or approximately 44.53% of the total General Fund operating revenues.

Tuition: Tuition revenue accounts for approximately 34.93% of the total General Fund operating resources. Tuition is calculated at \$68 per credit hour for the 1st year of the biennium period and at \$70 per credit hour for the 2nd year of the biennium period. The estimated revenue is based on a projected average enrollment figure of about 22,800 per biennium period. It includes technology fees estimated at \$5.06 million and general lab fees of \$2.9 million.

Transfer Revenues: Transfer revenues which totals \$6.5 million for the biennium fiscal year are charges to other funds for overhead reimbursement. This revenues accounts for approximately 2.2% of the total resources.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
GENERAL FUND-continued

EXPENDITURES AND OTHER REQUIREMENTS	F.T.E.	Fiscal Year 2004-05 Actual	F.T.E.	Fiscal Year 2005-06 Actual	F.T.E.	Fiscal Year 2006-07 ADOPTED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 PROPOSED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 APPROVED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 ADOPTED Budget
Sylvania Campus												
Instruction	454.99	\$27,282,130	444.48	\$28,414,718	442.37	\$29,306,043	454.66	\$58,342,569	454.66	\$58,342,569	455.93	\$58,445,123
Instructional Support Services	97.24	6,779,524	18.25	1,007,246	16.10	1,386,081	19.78	3,144,948	19.78	3,144,948	19.53	3,042,387
Student Support Services	45.63	2,602,925	49.41	3,008,658	51.63	3,249,024	58.74	7,176,065	58.74	7,176,065	58.74	7,176,065
Total	597.86	\$36,664,579	512.14	\$32,430,622	510.10	\$33,941,148	533.18	\$68,663,582	533.18	\$68,663,582	534.20	\$68,663,575
Rock Creek Campus												
Instruction	247.36	\$14,462,399	252.87	\$15,089,727	248.72	\$15,690,297	272.60	\$33,344,522	272.60	\$33,344,522	272.60	\$33,232,016
Instructional Support Services	37.45	2,526,730	9.46	944,481	15.93	1,321,197	12.10	2,249,766	12.10	2,249,766	12.10	2,249,766
Student Support Services	32.27	2,003,622	36.51	2,311,212	35.46	2,583,777	42.71	5,400,355	42.71	5,400,355	42.71	5,400,355
Total	317.08	\$18,992,751	298.84	\$18,345,420	300.11	\$19,595,271	327.41	\$40,994,643	327.41	\$40,994,643	327.41	\$40,882,137
Cascade Campus												
Instruction	212.46	\$12,703,224	204.13	\$12,695,261	201.77	\$12,046,895	214.17	\$25,796,006	214.17	\$25,796,006	215.61	\$25,850,471
Instructional Support Services	12.11	746,364	11.89	615,234	8.05	903,506	8.27	1,827,263	8.27	1,827,263	8.26	1,772,794
Student Support Services	31.39	1,841,449	33.49	2,161,997	34.92	2,418,392	35.79	4,810,953	35.79	4,810,953	35.79	4,791,720
Total	255.96	\$15,291,037	249.51	\$15,472,492	244.74	\$15,368,793	258.23	\$32,434,222	258.23	\$32,434,222	259.66	\$32,414,985
Extended Learning Campus												
Instruction	100.00	\$5,177,542	101.95	\$5,346,902	104.02	\$5,323,702	86.53	\$9,126,808	86.53	\$9,126,808	86.53	\$9,040,446
Instructional Support Services	11.07	816,141	12.67	1,423,116	13.62	1,355,443	18.91	3,797,309	18.91	3,797,309	18.91	3,797,309
Student Support Services	6.99	302,153	7.62	0	9.39	459,181	11.89	1,329,548	11.89	1,329,548	11.89	1,329,548
Total	118.06	\$6,295,836	122.24	\$6,770,018	127.03	\$7,138,326	117.33	\$14,253,665	117.33	\$14,253,665	117.33	\$14,167,303
Total Campus Requirements	1,288.96	\$77,244,203	1,182.73	\$73,018,552	1,181.98	\$76,043,538	1,236.15	\$156,346,112	1,236.15	\$156,346,112	1,238.60	\$156,128,000
President and Governing Board												
Instructional Support Services	0.00	\$7,079	0.00	\$2,936		\$3,572	2.26	\$582,136	2.26	\$582,136	2.26	\$382,136
Student Support Services	0.00	0	0.00	0		8,000	0.00	16,322	0.00	16,322	0.00	16,322
College Support Services	20.52	2,352,271	20.13	2,447,474	18.30	2,684,327	22.13	6,243,872	22.13	6,243,872	22.13	6,243,872
Total	20.52	\$2,359,350	20.13	\$2,450,410	18.30	\$2,695,899	24.39	\$6,842,330	24.39	\$6,842,330	24.39	\$6,642,330

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
GENERAL FUND-continued

EXPENDITURES AND OTHER REQUIREMENTS: -continued	F.T.E.	Fiscal Year 2004-05 Actual	F.T.E.	Fiscal Year 2005-06 Actual	F.T.E.	Fiscal Year 2006-07 ADOPTED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 PROPOSED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 APPROVED Budget	F.T.E.	Biennium Fiscal Years 2007-2009 ADOPTED Budget
Ofc. of Student & Academic Affairs												
Instruction (sabbatical leave)	4.33	\$309,451	4.25	\$339,053	5.33	\$437,489	7.17	\$737,669	7.17	\$737,669	7.17	\$737,669
Instructional Support Services	20.36	1,597,129	82.76	6,249,955	92.13	6,913,066	98.72	14,995,658	98.72	14,995,658	98.92	14,995,657
Student Support Services	64.17	4,030,548	59.96	3,943,636	58.96	3,908,668	63.56	8,017,962	63.56	8,017,962	63.56	8,017,962
College Support Services	2.16	0	2.16	184,400	2.41	356,734	3.77	591,971	3.77	591,971	3.77	591,971
Total	91.02	\$5,937,128	149.13	\$10,717,044	158.83	\$11,615,957	173.22	\$24,343,260	173.22	\$24,343,260	173.42	\$24,343,259
Administrative/Physical Plant												
Instructional Support Services	0.00	\$0	23.99	\$2,086,742	27.53	\$2,413,742	27.39	\$4,859,187	27.39	\$4,859,187	27.39	\$4,859,187
College Support Services	153.37	13,766,372	176.73	18,090,958	178.75	17,872,435	189.68	39,869,151	189.68	39,869,151	189.68	39,681,724
Physical Plant	135.15	12,525,916	145.89	13,659,771	152.39	14,737,651	153.40	29,873,526	153.40	29,873,526	153.40	30,060,960
Total	288.52	\$26,292,288	346.61	\$33,837,471	358.67	\$35,023,828	370.47	\$74,601,864	370.47	\$74,601,864	370.47	\$74,601,871
Debt Service												
Bond Issuance costs		\$600,710		\$0		\$0		\$0		\$0		\$0
Principal payment (TRAN)		0		0		0		0		0		0
Interest payment (TRAN)		0		0		0		0		0		0
		<u>\$600,710</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
EXPENDITURES AND OTHER REQUIREMENTS: -continued												
Transfers out:												
To Capital Projects Fund		\$2,290,000		\$2,435,000		\$2,690,000		\$6,580,000		\$6,580,000		\$7,490,000
To Capital Projects Construction Fund		0		620,000		0		0		0		0
To Continuing & Community Educ. Program		0		400,000		0		0		0		0
To Contracts & Grants Fund		69,959		69,959		74,220		163,656		163,656		163,656
To Student Financial Aid Fund		1,227,000		614,000		629,350		1,303,600		1,303,600		1,303,600
To Retirement Fund		780,900		780,900		819,945		1,656,288		1,656,288		1,656,288
To Capital Lease/Purchase Fund		197,783		198,320		198,535		396,610		396,610		396,610
To Auxiliary Fund		71,730		41,871		0		0		0		0
Total		<u>\$4,637,372</u>		<u>\$5,160,050</u>		<u>\$4,412,050</u>		<u>\$10,100,154</u>		<u>\$10,100,154</u>		<u>\$11,010,154</u>
Contingency		0		0		2,756,894		15,882,750		15,882,750		16,300,856
Total Operating Expenditures	1,689.02	\$117,071,051	1,698.60	\$125,183,527	1,717.78	\$132,548,166	1,804.23	\$288,116,470	1,804.23	\$288,116,470	1,806.88	\$289,026,470
Unappropriated Ending Fund Balance		15,824,136		19,158,970		13,461,773		17,121,981		17,121,981		16,211,981
TOTAL GENERAL FUND	1,689.02	<u>\$132,895,187</u>	1,698.60	<u>\$144,342,497</u>	1,717.78	<u>\$146,009,939</u>	1,804.23	<u>\$305,238,451</u>	1,804.23	<u>\$305,238,451</u>	1,806.88	<u>\$305,238,451</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
GENERAL FUND-continued

	Fiscal Year		Fiscal Year		Fiscal Year		Biennium		Biennium		Biennium	
	2004-05		2005-06		2006-07		2007-2009		2007-2009		2007-2009	
SUMMARY OF EXPENDITURES	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	ADOPTED	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
BY PROGRAM:												
Instruction	1,019.14	\$59,934,746	1,007.68	\$61,885,661	1,002.21	\$62,804,426	1,035.13	\$127,347,574	1,035.13	\$127,347,574	1,037.84	\$127,305,725
Instructional Support	178.23	12,472,967	159.02	12,329,710	173.36	14,296,607	187.43	31,456,267	187.43	31,456,267	187.37	31,099,236
Student Support Services	180.45	10,780,697	186.99	11,425,503	190.36	12,627,042	212.69	26,751,205	212.69	26,751,205	212.69	26,731,972
College Support Services	176.05	16,118,643	199.02	20,722,832	199.46	20,913,496	215.58	46,704,994	215.58	46,704,994	215.58	46,517,567
Physical Plant	135.15	12,525,916	145.89	13,659,771	152.39	14,737,651	153.40	29,873,526	153.40	29,873,526	153.40	30,060,960
Transfers		4,637,372		5,160,050		4,412,050		10,100,154		10,100,154		11,010,154
Debt Service		600,710		0		0		0		0		0
Contingency		0		0		2,756,894		15,882,750		15,882,750		16,300,856
Total Operating Expenditures	1,689.02	\$117,071,051	1,698.60	\$125,183,527	1,717.78	\$132,548,166	1,804.23	\$288,116,470	1,804.23	\$288,116,470	1,806.88	\$289,026,470
Unappropriated Ending Balance		15,824,136		19,158,970		13,461,773		17,121,981		17,121,981		16,211,981
TOTAL GENERAL FUND	1,689.02	\$132,895,187	1,698.60	\$144,342,497	1,717.78	\$146,009,939	1,804.23	\$305,238,451	1,804.23	\$305,238,451	1,806.88	\$305,238,451
BY APPROPRIATION UNIT:												
Program Areas												
Sylvania	597.86	\$36,664,579	512.14	\$32,430,622	510.10	\$33,941,148	533.18	\$68,663,582	533.18	\$68,663,582	534.20	\$68,663,575
Rock Creek	317.08	18,992,751	298.84	18,345,420	300.11	19,595,271	327.41	40,994,643	327.41	40,994,643	327.41	40,882,137
Cascade	255.96	15,291,037	249.51	15,472,492	244.74	15,368,793	258.23	32,434,222	258.23	32,434,222	259.66	32,414,985
Extended Learning	118.06	6,295,836	122.24	6,770,018	127.03	7,138,326	117.33	14,253,665	117.33	14,253,665	117.33	14,167,303
Non-program areas:												
Personal Services	400.06	23,574,280	515.87	31,586,949	535.80	33,560,935	568.08	69,671,081	568.08	69,671,081	568.28	70,034,087
Materials, Services & Supplies		10,701,984		14,799,174		15,057,296		34,051,985		34,051,985		33,349,985
Capital Outlay		312,502		618,802		717,453		2,064,388		2,064,388		2,203,388
Transfers		4,637,372		5,160,050		4,412,050		10,100,154		10,100,154		11,010,154
Debt Service (Bond issue cost)		600,710		0		0		0		0		0
Contingency		0		0		2,756,894		15,882,750		15,882,750		16,300,856
Total Appropriation	1,689.02	\$117,071,051	1,698.60	\$125,183,527	1,717.78	\$132,548,166	1,804.23	\$288,116,470	1,804.23	\$288,116,470	1,806.88	\$289,026,470
Unappropriated Ending Fund Balance		15,824,136		19,158,970		13,461,773		17,121,981		17,121,981		16,211,981
TOTAL GENERAL FUND	1,689.02	\$132,895,187	1,698.60	\$144,342,497	1,717.78	\$146,009,939	1,804.23	\$305,238,451	1,804.23	\$305,238,451	1,806.88	\$305,238,451
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$120,935,674		\$128,518,361		\$131,479,787		\$286,016,451		\$286,016,451		\$286,016,451
Less: Total Operating Expenditures		117,071,051		125,183,527		132,548,166		288,116,470		288,116,470		289,026,470
Excess of revenues												
over (under) expenditures		\$3,864,623		\$3,334,834		(\$1,068,379)		(\$2,100,019)		(\$2,100,019)		(\$3,010,019)
Beginning Fund Balance		11,959,513		15,824,136		14,530,152		19,222,000		19,222,000		19,222,000
Ending Fund Balance		\$15,824,136		\$19,158,970		\$13,461,773		\$17,121,981		\$17,121,981		\$16,211,981

\$0

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes. Funds included in the Special Revenue Fund category are:

Auxiliary Fund:

This fund accounts for a variety of pilot programs and other College sponsored activities which cannot be accounted for in other funds or in the General Fund. Major sources of revenue include facilities usage charges, a variety of campus activities and advertising and subscription revenues from the Bridge newspaper. Major program expenditures include the publication of the Bridge newspaper, management of campus facility rental activities and other College sponsored activities.

CEU/CED (1900) Fund:

This fund was established to provide a separate accounting of revenues and expenditures for self-improvement classes and non-traditional credit courses. Programs in this fund are to be self-sufficient. Registration fees and other charges provide the majority of revenue in this fund.

Contracts and Grants Fund:

This fund accounts for Federal, State, and Local grants and contracts that fund various training and literary programs, the development and operation of experimental programs, and the improvement and enhancement of existing programs. This fund is dependent on grants and contract awards that will be received during the fiscal year. The major source of revenue is from federal, state, and local contracts and grants.

Student Activities Fund:

This fund was established to account for programs and activities related to student functions. The resources for this fund come from student fees and from fund raising activities. Programs under this fund are Child Care, Student Government, intramural activities, other student activities and membership in Phi Theta Kappa National Honor Society.

Student Financial Aid Fund:

This fund was established to provide for a separate accounting of student financial assistance. Federal and state student aid programs provide the majority of revenue in this fund.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
AUXILIARY FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
REVENUES:												
Facilities usage charges		\$267,103		\$291,332		\$282,164		\$813,070		\$813,070		\$813,070
The Bridge-advertising		32,964		3,323		30,000		0		0		0
Campus activities		107,916		110,874		109,250		238,629		238,629		238,629
Interest from investments		0		0		0		0		0		0
Other revenues (Pace Services)		8,500		0		0		0		0		0
Others-from local sources		0		0		28,300		57,637		57,637		57,637
Operating transfers in:												
From Contracts & Grants		274		0								
From General Fund		71,730		41,871								
Total Operating Revenues		\$488,487		\$447,400		\$449,714		\$1,109,336		\$1,109,336		\$1,109,336
Beginning Fund Balance		351,367		401,006		460,558		440,068		440,068		440,068
TOTAL REVENUES		\$839,854		\$848,406		\$910,272		\$1,549,404		\$1,549,404		\$1,549,404
EXPENDITURES AND OTHER REQUIREMENTS:												
FACILITIES USAGE	2.42	\$187,632	2.42	\$252,444	2.42	\$384,630	4.41	\$971,047	4.41	\$971,047	4.41	\$971,047
THE BRIDGE	1.32	105,179	0.61	50,915	0.61	8,813	0.00	0	0.00	0	0.00	0
CAMPUS ACTIVITIES	1.20	84,180	1.20	61,882	1.52	256,516	1.52	448,470	1.52	448,470	1.52	448,470
PACE SERVICES		40,078		0		0		0		0		0
TRANSFER TO GENERAL FUND		21,779		19,563		140,964		90,417		90,417		90,417
CONTINGENCY		0		0		27,219		39,470		39,470		39,470
Sub-total	4.94	\$438,848	4.23	\$384,804	4.55	\$818,142	5.93	\$1,549,404	5.93	\$1,549,404	5.93	\$1,549,404
Unappropriated Ending Fund Balance		401,006		463,602		92,130		0		0		0
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	4.94	\$839,854	4.23	\$848,406	4.55	\$910,272	5.93	\$1,549,404	5.93	\$1,549,404	5.93	\$1,549,404
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$488,487		\$447,400		\$449,714		\$1,109,336		\$1,109,336		\$1,109,336
Less: Total Operating Expenditures		438,848		384,804		818,142		1,549,404		1,549,404		1,549,404
Excess of revenues, over (under) expenditures		\$49,639		\$62,596		(\$368,428)		(\$440,068)		(\$440,068)		(\$440,068)
Beginning Fund Balance		351,367		401,006		460,558		440,068		440,068		440,068
Ending Fund Balance		\$401,006		\$463,602		\$92,130		\$0		\$0		\$0

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
AUXILIARY FUND-continued

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Fiscal Years 2007-2009 PROPOSED		Fiscal Years 2007-2009 APPROVED		Fiscal Years 2007-2009 ADOPTED	
Program Detail Requirements	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
CAMPUS ACTIVITIES:												
Surplus Sales	0.00	\$26,976	0.00	26,371	0.00	\$142,126	0.00	\$195,038	0.00	\$195,038	0.00	\$195,038
Van Pool	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Art Beat	0.00	795	0.00	1,020	0.00	950	0.00	2,404	0.00	2,404	0.00	2,404
Campus Activities-Others	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Dental Services	0.00	23,055	0.00	1,425	0.00	0	0.00	0	0.00	0	0.00	0
Welding Certificates	0.00	1,730	0.00	2,102	0.00	4,909	0.00	7,825	0.00	7,825	0.00	7,825
Welding Technology	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auto Collision	0.00	42	0.00	1,942	0.00	3,400	0.00	7,299	0.00	7,299	0.00	7,299
Diesel Technology	0.00	127	0.00	-127	0.00	0	0.00	0	0.00	0	0.00	0
Aviation Maintenance	0.59	10,487	0.59	6,115	0.59	14,250	0.59	30,780	0.59	30,780	0.59	30,780
Aviation Technology	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Asset / Compass Testing	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
District-wide testing (Cascade) - New	0.00	0	0.00	0	0.00	10,848	0.00	19,585	0.00	19,585	0.00	19,585
Career Services Job Fair (Cascade) - Ne	0.61	0	0.61	313	0.61	18,000	0.61	63,598	0.61	63,598	0.61	63,598
Buss. Technology (Cascade) - New	0.00	0	0.00	0	0.00	11,400	0.00	23,085	0.00	23,085	0.00	23,085
Child Care Program	0.00	775	0.00	8,353	0.32	13,600	0.32	46,370	0.32	46,370	0.32	46,370
Counseling/Assessment-Rock Crk	0.00	0	0.00	0	0.00	6,123	0.00	7,985	0.00	7,985	0.00	7,985
Catalog Sales	0.00	0	0.00	0	0.00	9,389	0.00	12,379	0.00	12,379	0.00	12,379
OCCIR (Institutional Research)	0.00	7,581	0.00	3,663	0.00	7,000	0.00	0	0.00	0	0.00	0
Admission-Sylvania	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Futures Teachers Conference	0.00	508	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Science-Sylvania	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Theater	0.00	2,874	0.00	4,461	0.00	5,011	0.00	9,598	0.00	9,598	0.00	9,598
Modern Language	0.00	1,545	0.00	1,340	0.00	5,435	0.00	7,666	0.00	7,666	0.00	7,666
Visual Performing Arts	0.00	0	0.00	0	0.00	0	0.00	1,924	0.00	1,924	0.00	1,924
Graphic Design	0.00	3,038	0.00	2,503	0.00	2,612	0.00	6,666	0.00	6,666	0.00	6,666
Testing Services-Sylvania	0.00	4,647	0.00	2,401	0.00	1,463	0.00	6,268	0.00	6,268	0.00	6,268
TOTAL CAMPUS ACTIVITIES	1.20	\$84,180	1.20	61,882	1.52	\$256,516	1.52	\$448,470	1.52	\$448,470	1.52	\$448,470
THE BRIDGE	1.32	105,179	0.61	50,915	0.61	8,813	0.00	0	0.00	0	0.00	0
FACILITIES USAGE	2.42	187,632	2.42	252,444	2.42	384,630	4.41	971,047	4.41	971,047	4.41	971,047
PACE SERVICES		40,078		0		0		0		0		0
TRANSFER TO GENERAL FUND		21,779		19,563		140,964		90,417		90,417		90,417
CONTINGENCY		0		0		27,219		39,470		39,470		39,470
ENDING FUND BALANCE		401,006		401,006		92,130		0		0		0
Total Requirements	4.94	\$839,854	4.23	785,810	4.55	\$910,272	5.93	\$1,549,404	5.93	\$1,549,404	5.93	\$1,549,404

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CEU/CED (1900) FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
REVENUES:												
From local sources												
CEU/CED charges		\$5,304,303		\$4,519,393		\$5,750,248		\$11,319,040		\$11,319,040		\$11,319,040
Other local sources		0		1,129,274		2,162,239		3,473,186		3,473,186		3,473,186
Transfer from General Fund		0		400,000		0		0		0		0
Total Operating Revenues		<u>\$5,304,303</u>		<u>\$6,048,667</u>		<u>\$7,912,487</u>		<u>\$14,792,226</u>		<u>\$14,792,226</u>		<u>\$14,792,226</u>
Beginning Fund Balance		<u>352,284</u>		<u>0</u>		<u>(279,586)</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL REVENUES		<u><u>\$5,656,587</u></u>		<u><u>\$6,048,667</u></u>		<u><u>\$7,632,901</u></u>		<u><u>\$14,792,226</u></u>		<u><u>\$14,792,226</u></u>		<u><u>\$14,792,226</u></u>
EXPENDITURES AND OTHER REQUIREMENTS												
Sylvania Campus	3.44	\$27,000	1.16	\$45,290	1.16	\$303,101	4.45	\$924,762	4.45	\$924,762	4.45	\$924,762
Extended Learning Campus	112.48	5,317,365	99.48	5,903,964	97.76	6,928,745	89.30	13,552,276	89.30	13,552,276	89.30	13,552,276
Cascade Campus		0	1.01	0	1.00	43,613	1.00	86,471	1.00	86,471	1.00	86,471
Transfer to General Fund		312,222		0		318,498		0		0		0
Contingency						38,944		228,717		228,717		228,717
Total Operating Expenditures	115.92	<u>\$5,656,587</u>	101.65	<u>\$5,949,254</u>	99.92	<u>\$7,632,901</u>	94.75	<u>\$14,792,226</u>	94.75	<u>\$14,792,226</u>	94.75	<u>\$14,792,226</u>
Unappropriated Ending Balance		<u>0</u>		<u>99,413</u>								
TOTAL CEU/CED (1900) FUND	115.92	<u><u>\$5,656,587</u></u>	101.65	<u><u>\$6,048,667</u></u>	99.92	<u><u>\$7,632,901</u></u>	94.75	<u><u>\$14,792,226</u></u>	94.75	<u><u>\$14,792,226</u></u>	94.75	<u><u>\$14,792,226</u></u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CONTRACTS AND GRANTS FUND

		Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED
REVENUES:	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
From local sources		\$3,284,655		\$3,519,461		\$6,888,010		\$14,826,442		\$14,826,442		\$14,826,442
From state sources		5,825,997		5,935,035		6,224,490		13,398,215		13,398,215		13,398,215
From federal sources		16,668,918		16,825,431		18,585,112		41,749,596		41,749,596		41,749,596
Transfer from General Fund		69,959		69,959		74,220		163,656		163,656		163,656
Total Operating Revenues		<u>\$25,849,529</u>		<u>\$26,349,886</u>		<u>\$31,771,832</u>		<u>\$70,137,909</u>		<u>\$70,137,909</u>		<u>\$70,137,909</u>
Beginning Fund Balance		<u>2,162,681</u>		<u>2,182,634</u>		<u>1,999,966</u>		<u>2,098,355</u>		<u>2,098,355</u>		<u>2,098,355</u>
TOTAL REVENUES		<u>\$28,012,210</u>		<u>\$28,532,520</u>		<u>\$33,771,798</u>		<u>\$72,236,264</u>		<u>\$72,236,264</u>		<u>\$72,236,264</u>
EXPENDITURES AND OTHER REQUIRMENTS:												
State Grants	107.56	\$5,324,967	107.56	\$5,653,963	116.47	\$5,532,480	115.28	\$11,908,664	115.28	\$11,908,663	115.28	\$11,908,663
Federal Contracts	278.97	15,274,895	278.97	15,437,856	296.12	16,855,089	327.42	37,863,271	327.42	37,863,272	327.42	37,863,272
Local Contracts-general	49.53	3,339,664	49.53	3,443,946	80.00	5,849,996	89.30	12,592,116	89.30	12,592,116	89.30	12,592,116
Local Contracts-customized		0		0								
Transfers:												
To General Fund-overhead		1,628,728		1,608,838		1,698,165		3,603,676		3,603,676		3,603,676
To General Fund-direct cost reimb.		261,048		303,175		325,835		532,924		532,924		532,924
To Auxiliary Fund		274		0								
To CEU/CED 1900 Fund		0		0								
Contingency		0		0		1,411,878		3,455,758		3,455,758		3,455,758
Sub-total	436.06	\$25,829,576	436.06	\$26,447,778	492.59	\$31,673,443	532.00	\$69,956,409	532.00	\$69,956,409	532.00	\$69,956,409
Unappropriated Ending Fund Balance		<u>2,182,634</u>		<u>2,084,742</u>		<u>2,098,355</u>		<u>2,279,855</u>		<u>2,279,855</u>		<u>2,279,855</u>
TOTAL EXPENDITURES AND OTHER REQUIRMENTS	436.06	<u>\$28,012,210</u>	436.06	<u>\$28,532,520</u>	492.59	<u>\$33,771,798</u>	532.00	<u>\$72,236,264</u>	532.00	<u>\$72,236,264</u>	532.00	<u>\$72,236,264</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$25,849,529		\$26,349,886		\$31,771,832		\$70,137,909		\$70,137,909		\$70,137,909
Less: Total Operating Expenditures		25,829,576		26,447,778		31,673,443		69,956,409		69,956,409		69,956,409
Revenues, over (under) expenditures		<u>\$19,953</u>		<u>(\$97,892)</u>		<u>\$98,389</u>		<u>\$181,500</u>		<u>\$181,500</u>		<u>\$181,500</u>
Beginning Fund Balance		<u>2,162,681</u>		<u>2,182,634</u>		<u>1,999,966</u>		<u>2,098,355</u>		<u>2,098,355</u>		<u>2,098,355</u>
Ending Fund Balance		<u>\$2,182,634</u>		<u>\$2,084,742</u>		<u>\$2,098,355</u>		<u>\$2,279,855</u>		<u>\$2,279,855</u>		<u>\$2,279,855</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CONTRACTS AND GRANTS FUND

Portland Community College BIENNIUM 2007-2009												
F.T.E.	Fiscal Year 2004-2005 Actual	F.T.E.	Fiscal Year 2005-2006 Actual	F.T.E.	Fiscal Year 2006-2007 ADOPTED Budget	SUMMARY OF REQUIREMENTS	F.T.E.	PROPOSED Budget	F.T.E.	APPROVED Budget	F.T.E.	ADOPTED Budget
49.53	\$3,339,664	49.53	\$3,443,946	80.00	\$5,849,996	Local Expenditures:	89.30	\$12,592,116	89.30	\$12,592,116	89.30	\$12,592,116
	1,290,097		1,348,645		2,259,827	Direct Personnel Services		4,931,057		4,931,057		4,931,057
	469,872		482,680		823,062	Personnel Benefits		1,764,825		1,764,825		1,764,825
	1,269,771		1,612,621		2,224,222	Supplies, Materials and Services		5,896,234		5,896,234		5,896,234
	309,924				542,885	Capital Outlay						
107.56	\$5,324,967	107.56	\$5,653,963	116.47	\$5,532,480	State Expenditures	115.28	\$11,908,663	115.28	\$11,908,663	115.28	\$11,908,663
	3,062,864		3,376,435		3,289,955	Direct Personnel Services		7,111,618		7,111,618		7,111,618
	1,360,196		1,341,939		1,273,747	Personnel Benefits		2,826,460		2,826,460		2,826,460
	791,962		935,589		850,681	Supplies, Materials and Services		1,970,585		1,970,585		1,970,585
	109,945				118,097	Capital Outlay		0		0		0
278.97	\$15,274,895	278.97	\$15,437,856	296.12	\$16,855,089	Federal Expenditures	327.42	\$37,863,272	327.42	\$37,863,272	327.42	\$37,863,272
	7,895,408		7,947,035		8,613,860	Direct Personnel Services		19,491,097		19,491,097		19,491,097
	2,981,258		3,314,832		3,442,778	Personnel Benefits		8,130,040		8,130,040		8,130,040
	4,247,560		4,156,520		4,634,072	Supplies, Materials and Services		10,194,385		10,194,385		10,194,385
	150,669		19,469		164,379	Capital Outlay		47,750		47,750		47,750
	\$1,890,050		\$1,912,013		\$2,024,000	Transfers		\$4,136,600		\$4,136,600		\$4,136,600
	1,628,728		1,608,838		1,698,165	Transfer to General Fund - overhead		3,603,676		3,603,676		3,603,676
	261,048		303,175		325,835	Transfer to General Fund - direct cost reimbursement		532,924		532,924		532,924
	0				0	Transfer to Continuing & Community Ed Program						
	274		0		0	Transfer to Auxiliary Fund						
	0		0		1,411,878	Contingencies		3,455,758		3,455,758		3,455,758
	2,182,634		2,084,742		2,098,355	Ending Fund Balance		2,279,855		2,279,855		2,279,855
436.06	\$28,012,210	436.06	\$28,532,520	492.59	\$33,771,798	Total Expenditures	532.00	\$72,236,264	532.00	\$72,236,264	532.00	\$72,236,264

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
STUDENT ACTIVITIES FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
REVENUES:												
Student activities fees		\$721,907		\$831,000		\$991,548		\$2,021,778		\$2,021,778		\$2,021,778
Other local sources		58,942		59,986		98,500		197,000		197,000		197,000
Interest from investments		1,376		3,495		1,500		11,067		11,067		11,067
Total Operating Revenues		\$782,225		\$894,481		\$1,091,548		\$2,229,845		\$2,229,845		\$2,229,845
Beginning Fund Balance		51,082		79,336		80,997		168,493		168,493		208,493
TOTAL REVENUES		\$833,307		\$973,817		\$1,172,545		\$2,398,338		\$2,398,338		\$2,438,338
EXPENDITURES AND OTHER REQUIREMENTS												
Child Care	0.00	\$109,588	0.00	\$139,803	0.00	\$163,192	0.00	\$332,998	0.00	\$332,998	0.00	\$0
Student Governance	14.58	557,935	15.27	637,025	16.11	779,972	17.11	1,668,187	17.11	1,668,187	0.00	0
Intramural Activities	0.54	27,291	0.54	29,325	0.54	31,446	0.54	64,155	0.54	64,155	0.00	0
Student Activities		42,348		37,267	0.13	70,000	0.13	140,000	0.13	140,000	0.00	0
Phi Theta Kappa		16,809		19,972		28,500		57,000		57,000		0
Sylvania Programs											8.85	943,013
Rock Creek Programs											3.96	652,983
Cascade Programs											4.26	510,094
Extended Learning Campus Programs											0.71	156,250
Contingency		0		0		99,435		135,998		135,998		175,998
Sub-total	15.12	\$753,971	15.81	\$863,392	16.78	\$1,172,545	17.78	\$2,398,338	17.78	\$2,398,338	17.78	\$2,438,338
Unappropriated Ending Fund Balance		79,336		110,425		0		0		0		0
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	15.12	\$833,307	15.81	\$973,817	16.78	\$1,172,545	17.78	\$2,398,338	17.78	\$2,398,338	17.78	\$2,438,338
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$782,225		\$894,481		\$1,091,548		\$2,229,845		\$2,229,845		\$2,229,845
Less: Total Operating Expenditures		753,971		863,392		1,172,545		2,398,338		2,398,338		2,438,338
Revenues over (under) expenditures		\$28,254		\$31,089		(\$80,997)		(\$168,493)		(\$168,493)		(\$208,493)
Beginning Fund Balance		51,082		79,336		80,997		168,493		168,493		208,493
Ending Fund Balance		\$79,336		\$110,425		\$0		\$0		\$0		\$0

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
STUDENT FINANCIAL AID FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
REVENUES:												
From private sources		\$2,418,278		\$2,341,030		\$2,507,893		\$5,851,029		\$5,851,029		\$5,851,029
From federal sources		19,905,688		19,751,720		22,895,404		56,997,688		56,997,688		57,380,984
Interest from investments		25,538		42,051		11,334		17,668		17,668		17,668
Transfer from General Fund		1,227,000		614,000		629,350		1,303,600		1,303,600		1,303,600
Total Operating Revenues		<u>\$23,576,504</u>		<u>\$22,748,801</u>		<u>\$26,043,981</u>		<u>\$64,169,985</u>		<u>\$64,169,985</u>		<u>\$64,553,281</u>
Beginning Fund Balance		<u>1,478,384</u>		<u>1,662,853</u>		<u>926,531</u>		<u>880,852</u>		<u>880,852</u>		<u>880,852</u>
TOTAL REVENUES		<u><u>\$25,054,888</u></u>		<u><u>\$24,411,654</u></u>		<u><u>\$26,970,512</u></u>		<u><u>\$65,050,837</u></u>		<u><u>\$65,050,837</u></u>		<u><u>\$65,434,133</u></u>
EXPENDITURES AND OTHER REQUIREMENTS:												
College Funded Programs	1.00	\$670,082	1.00	\$380,087	1.00	\$311,206	1.00	\$872,390	1.00	\$872,390	1.00	\$872,390
State Grant Programs	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Federal Programs	4.00	22,227,247	4.00	22,190,165	4.00	25,539,018	4.00	62,060,653	4.00	62,060,653	4.00	62,443,949
Scholarship Programs		5,558		0		0		0		0		0
Short Term Student Loan Program		239,894		243,294		321,051		688,626		688,626		688,626
Transfer to General Fund		249,254		210,815		95,900		633,000		633,000		633,000
Contingency		0				703,337		796,168		796,168		796,168
Sub-total	5.00	<u>\$23,392,035</u>	5.00	<u>\$23,024,361</u>	5.00	<u>\$26,970,512</u>	5.00	<u>\$65,050,837</u>	5.00	<u>\$65,050,837</u>	5.00	<u>\$65,434,133</u>
Unappropriated Ending Fund Balance		<u>1,662,854</u>		<u>1,387,294</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	5.00	<u><u>\$25,054,889</u></u>	5.00	<u><u>\$24,411,655</u></u>	5.00	<u><u>\$26,970,512</u></u>	5.00	<u><u>\$65,050,837</u></u>	5.00	<u><u>\$65,050,837</u></u>	5.00	<u><u>\$65,434,133</u></u>
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$23,576,504		\$22,748,801		\$26,043,981		\$64,169,985		\$64,169,985		\$64,553,281
Less: Total Operating Expenditures		23,392,035		23,024,361		26,970,512		65,050,837		65,050,837		65,434,133
Excess of revenues, over (under) expenditures		\$184,469		(\$275,560)		(\$926,531)		(\$880,852)		(\$880,852)		(\$880,852)
Beginning Fund Balance		<u>1,478,384</u>		<u>1,662,853</u>		<u>926,531</u>		<u>880,852</u>		<u>880,852</u>		<u>880,852</u>
Ending Fund Balance		<u><u>\$1,662,853</u></u>		<u><u>\$1,387,293</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****STUDENT FINANCIAL AID FUND-continued**

PROGRAM REQUIREMENTS BY FUNDING SOURCE	FTE	Fiscal Year 2004-2005 Actual	FTE	Fiscal Year 2005-2006 Actual	FTE	Fiscal Year 2006-2007 Adopted Budget	FTE	Biennium Fiscal Year 2007-2009 PROPOSED Budget	FTE	Biennium Fiscal Year 2007-2009 APPROVED Budget	FTE	Biennium Fiscal Year 2007-2009 ADOPTED Budget
College Funded Programs (net of contingency & fund balance)												
53002-28 Financial Aid Tuition Grants	0.00	\$25,472	0.00	\$72,534	0.00	\$56,000	0.00	\$166,000	0.00	\$166,000	0.00	\$166,000
53002-58001 Senior Citizens Tuition Grants	0.00	4,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
53002-58003 G.E.D. Tuition Grants	0.00	96,165	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
53002-58008 Ethnic Minority Grants	0.00	72,348	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
53002-58011 Tuition Grants Contingency	0.00	789	0.00	1,199	0.00	5,000	0.00	10,000	0.00	10,000	0.00	10,000
53002-58013 PCC Work Study	1.00	41,508	1.00	133,524	1.00	125,206	1.00	332,190	0.00	332,190	0.00	332,190
53002-58xxx Miscellaneous	0.00	429,800	0.00	172,830	0.00	125,000	0.00	364,200	0.00	364,200	0.00	364,200
TOTAL COLLEGE FUNDED PROGRAMS	1.00	\$670,082	1.00	\$380,087	1.00	\$311,206	1.00	\$872,390	0.00	\$872,390	0.00	\$872,390
Federal Programs (net of contingency & fund balance)												
52003-S80300-28 Federal Pell Grants	0.00	\$15,793,758	0.00	\$15,202,726	0.00	\$17,500,000	0.00	\$44,100,000	0.00	\$44,100,000	0.00	\$44,100,000
52001-S80300-28 Federal NTA Loans	0.00	296,137	0.00	281,285	0.00	384,115	0.00	845,400	0.00	845,400	0.00	845,400
52004-S80300-28 Federal SEOG Grants	0.00	1,419,727	0.00	1,306,240	0.00	1,230,000	0.00	2,577,816	0.00	2,577,816	0.00	2,577,816
52005-S80300-28 Federal Work Study Program	4.00	650,971	4.00	634,256	4.00	846,907	4.00	1,358,672	0.00	1,358,672	0.00	1,358,672
52006-S80300-28 Federal Perkins/NSDL Loans	0.00	1,929,278	0.00	1,903,568	0.00	1,975,496	0.00	3,778,765	0.00	3,778,765	0.00	3,778,765
52008-S80300-28 Federal Aid-Grants/Loans/Scholarships	0.00	2,137,376	0.00	2,862,090	0.00	3,602,500	0.00	9,400,000	0.00	9,400,000	0.00	9,400,000
52009-S80300-28 Federal ACG Grant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	383,296
TOTAL FEDERAL PROGRAMS	4.00	\$22,227,247	4.00	\$22,190,165	4.00	\$25,539,018	4.00	\$62,060,653	0.00	\$62,060,653	0.00	\$62,443,949
Scholarship Program (net of contingency & fund balance)												
53019 B.I.A. and Other Miscellaneous Scholarships	0.00	5,558	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL SCHOLARSHIP PROGRAMS	0.00	\$5,558	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET
STUDENT FINANCIAL AID FUND-continued**

	Fiscal Year 2004-2005		Fiscal Year 2005-2006		Fiscal Year 2006-2007		Biennium Fiscal Year 2007-2009 PROPOSED		Biennium Fiscal Year 2007-2009 APPROVED		Biennium Fiscal Year 2007-2009 ADOPTED	
Short-term Student Loan Programs (net of contingency & fund balance)	FTE	Actual	FTE	Actual	FTE	Adopted Budget	FTE	Budget	FTE	Budget	FTE	Budget
53003 Sears Roebuck Foundation Loan Fund	0.00	\$0	0.00	\$984	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
53004 Tigard Kiwanis Club Loan Fund	0.00	0	0.00	313	0.00	0	0.00	0	0.00	0	0.00	0
53005 Selectra Student Loan Fund	0.00	0	0.00	6,524	0.00	0	0.00	0	0.00	0	0.00	0
53006 Klaus Hoenich Memorial Loan Fund	0.00	0	0.00	402	0.00	0	0.00	0	0.00	0	0.00	0
53007 Selma Leonard Memorial Loan Fund	0.00	0	0.00	260	0.00	0	0.00	0	0.00	0	0.00	0
53008 Amy Spird Memorial Loan Fund	0.00	0	0.00	872	0.00	0	0.00	0	0.00	0	0.00	0
53009 Blanche V. Howard Memorial Loan Fund	0.00	0	0.00	128	0.00	0	0.00	0	0.00	0	0.00	0
53010 Student Activities Loan Fund	0.00	130,136	0.00	134,259	0.00	152,159	0.00	382,756	0.00	382,756	0.00	382,756
53011 King City Lions Loan Fund	0.00	4,363	0.00	668	0.00	10,500	0.00	19,366	0.00	19,366	0.00	19,366
53012 St. Vincent Medical Staff Loan Fund	0.00	0	0.00	5,259	0.00	0	0.00	0	0.00	0	0.00	0
53013 Blair-Thatcher Memorial Loan Fund	0.00	0	0.00	700	0.00	5,700	0.00	6,804	0.00	6,804	0.00	6,804
53014 Neil M. Coventry Loan/Grant Fund	0.00	0	0.00	126	0.00	0	0.00	0	0.00	0	0.00	0
53015 Kurt Schlesinger Scholarship Fund	0.00	21,000	0.00	20,700	0.00	47,692	0.00	84,000	0.00	84,000	0.00	84,000
53018 Becky Larimer Nursing Loan Fund	0.00	0	0.00	290	0.00	0	0.00	0	0.00	0	0.00	0
53026 Robert Zertanna Memorial Fund	0.00	84,395	0.00	71,809	0.00	105,000	0.00	195,700	0.00	195,700	0.00	195,700
TOTAL SHORT-TERM STUDENT LOAN PROGRAMS	0.00	\$239,894	0.00	\$243,294	0.00	\$321,051	0.00	\$688,626	0.00	\$688,626	0.00	\$688,626
09526 Transfer to General Fund		<u>249,254</u>		<u>210,815</u>		<u>95,900</u>		<u>633,000</u>		<u>633,000</u>		<u>633,000</u>
09800 CONTINGENCY		<u>0</u>		<u>0</u>		<u>703,337</u>		<u>796,168</u>		<u>796,168</u>		<u>796,168</u>
09890 UNAPPROPRIATED ENDING FUND BALANCE		<u>1,662,854</u>		<u>1,387,294</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL REQUIREMENTS	5.00	\$25,054,889	5.00	\$24,411,655	5.00	\$26,970,512	5.00	\$65,050,837	0.00	\$65,050,837	0.00	\$65,434,133

CAPITAL PROJECT FUNDS

These funds account for the College's major capital expenditures relating to the acquisition, construction, and remodeling of capital facilities. Revenue sources to finance the expenditures include the sale of General Obligation Bonds and Certificate of Participation Bonds, sale of property and transfers from other funds. Funds included in the Capital Project Fund category are:

Capital Projects Fund:

This fund was established to account for expenditures for minor construction projects, remodeling, major maintenance of facilities, and replacement of major equipment. The major source of funding is transfer from the General Fund.

Capital Construction Fund:

This fund accounts for all activities relating to major construction projects not accounted for in the Capital Projects Fund. This fund was established in 1992 to account for projects provided for by the voter approved bond authority.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CAPITAL PROJECTS FUND

	<u>F.T.E.</u>	Fiscal Year 2004-05 <u>Actual</u>	<u>F.T.E.</u>	Fiscal Year 2005-06 <u>Actual</u>	<u>F.T.E.</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>												
Interest from investments		\$124,838		\$157,072		\$96,774		\$272,000		\$272,000		\$272,000
From other sources		93,924		115,668								
Operating transfers in:												
From General Fund		2,290,000		2,435,000		2,690,000		6,580,000		6,580,000		7,490,000
From Capital Construction Fund												
Total Operating Revenues		<u>\$2,508,762</u>		<u>\$2,707,740</u>		<u>\$2,786,774</u>		<u>\$6,852,000</u>		<u>\$6,852,000</u>		<u>\$7,762,000</u>
Beginning Fund Balance		<u>4,530,124</u>		<u>3,084,826</u>		<u>3,519,046</u>		<u>3,776,054</u>		<u>3,776,054</u>		<u>3,776,054</u>
TOTAL REVENUES		<u><u>\$7,038,886</u></u>		<u><u>\$5,792,566</u></u>		<u><u>\$6,305,820</u></u>		<u><u>\$10,628,054</u></u>		<u><u>\$10,628,054</u></u>		<u><u>\$11,538,054</u></u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>												
Capital Outlay		\$3,954,060		\$2,351,184		\$5,020,000		\$9,837,000		\$9,837,000		\$10,747,000
Contingency		<u>0</u>		<u>0</u>		<u>500,000</u>		<u>550,000</u>		<u>550,000</u>		<u>550,000</u>
Sub-total		<u>\$3,954,060</u>		<u>\$2,351,184</u>		<u>\$5,520,000</u>		<u>\$10,387,000</u>		<u>\$10,387,000</u>		<u>\$11,297,000</u>
Unappropriated Ending Fund Balance		<u>3,084,826</u>		<u>3,441,382</u>		<u>785,820</u>		<u>241,054</u>		<u>241,054</u>		<u>241,054</u>
TOTAL EXPENDITURES AND AND OTHER REQUIREMENTS	<u>0.00</u>	<u><u>\$7,038,886</u></u>	<u>0.00</u>	<u><u>\$5,792,566</u></u>	<u>0.00</u>	<u><u>\$6,305,820</u></u>	<u>0.00</u>	<u><u>\$10,628,054</u></u>	<u>0.00</u>	<u><u>\$10,628,054</u></u>	<u>0.00</u>	<u><u>\$11,538,054</u></u>
<u>SUMMARY OF RESOURCES AND REQUIREMENTS:</u>												
Total Operating Revenues		\$2,508,762		\$2,707,740		\$2,786,774		\$6,852,000		\$6,852,000		\$7,762,000
Less: Total Operating Expenditures		<u>3,954,060</u>		<u>2,351,184</u>		<u>5,520,000</u>		<u>10,387,000</u>		<u>10,387,000</u>		<u>11,297,000</u>
Revenues over (under) expenditures		<u>(\$1,445,298)</u>		<u>\$356,556</u>		<u>(\$2,733,226)</u>		<u>(\$3,535,000)</u>		<u>(\$3,535,000)</u>		<u>(\$3,535,000)</u>
Beginning Fund Balance		<u>4,530,124</u>		<u>3,084,826</u>		<u>3,519,046</u>		<u>3,776,054</u>		<u>3,776,054</u>		<u>3,776,054</u>
Ending Fund Balance		<u><u>\$3,084,826</u></u>		<u><u>\$3,441,382</u></u>		<u><u>\$785,820</u></u>		<u><u>\$241,054</u></u>		<u><u>\$241,054</u></u>		<u><u>\$241,054</u></u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CAPITAL CONSTRUCTION FUND

	<u>F.T.E.</u>	Fiscal Year 2004-05 <u>Actual</u>	<u>F.T.E.</u>	Fiscal Year 2005-06 <u>Actual</u>	<u>F.T.E.</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	<u>F.T.E.</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
REVENUES:												
Interest from investments		\$736,302		\$320,172		\$20,000		\$0		\$0		\$0
Sale of Property		4,791,245		0								
Other revenues		156,657		373,402								
Transfer from Bookstore Fund				555,000								
Transfer from General Fund				620,000								
Transfer from Parking Operations Fund				530,000								
Total Operating Revenues		<u>\$5,684,204</u>		<u>\$2,398,574</u>		<u>\$20,000</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Beginning Fund Balance		<u>45,263,275</u>		<u>15,892,980</u>		<u>3,338,636</u>						
TOTAL REVENUES		<u><u>\$50,947,479</u></u>		<u><u>\$18,291,554</u></u>		<u><u>\$3,358,636</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>
EXPENDITURES AND OTHER REQUIREMENTS												
Physical Plant	9.25	\$1,222,559	8.00	\$815,353	7.50	\$747,423		\$0		\$0		\$0
Sylvania Campus		8,063,688		4,840,042		1,215,000		0				
Cascade Campus		16,219,965		5,939,219		700,000		0				
Rock Creek Campus		9,219,145		3,448,829		500,000		0				
Southeast Center		184,105		25,769								
District-wide Projects		145,037		80,625		150,000		0				
Contingency						46,213		0				
Sub-total	9.25	<u>\$35,054,499</u>	8.00	<u>\$15,149,837</u>	7.50	<u>\$3,358,636</u>	0.00	<u>\$0</u>	0.00	<u>\$0</u>	0.00	<u>\$0</u>
Unappropriated Ending Fund Balance		<u>15,892,980</u>		<u>3,141,717</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	9.25	<u><u>\$50,947,479</u></u>	8.00	<u><u>\$18,291,554</u></u>	7.50	<u><u>\$3,358,636</u></u>	0.00	<u><u>\$0</u></u>	0.00	<u><u>\$0</u></u>	0.00	<u><u>\$0</u></u>
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$5,684,204		\$2,398,574		\$20,000		\$0		\$0		\$0
Less: Total Operating Expenditures		<u>35,054,499</u>		<u>15,149,837</u>		<u>3,358,636</u>		<u>0</u>		<u>0</u>		<u>0</u>
Revenues over (under) expenditures		<u><u>(\$29,370,295)</u></u>		<u><u>(\$12,751,263)</u></u>		<u><u>(\$3,338,636)</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>
Beginning Fund Balance		<u>45,263,275</u>		<u>15,892,980</u>		<u>3,338,636</u>		<u>0</u>		<u>0</u>		<u>0</u>
Ending Fund Balance		<u><u>\$15,892,980</u></u>		<u><u>\$3,141,717</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>

ENTERPRISE FUNDS

These funds account for operations that are financed and operated in a manner similar to private business. Funds in this category are:

Bookstore Fund:

The College Bookstore operation provides students and staff with books and instructional supplies needed to carry out their educational programs. The principal source of revenue is from sales of merchandise.

Food Services Fund:

This fund accounts for the operation of the cafeterias and related food services. The principal source of revenue is from food sales.

Parking Operations Fund:

This fund accounts for the College parking program. Resources are expended for alternative transportation options and maintenance of the parking lots. The major sources of revenue are from parking permits and parking fines.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
SUMMARY - ENTERPRISE FUNDS

	2004-2005 Actual	2005-2006 Actual	2006-2007 Adopted Budget	Biennium 2007-2009 Proposed Budget	Biennium 2007-2009 Approved Budget	Biennium 2007-2009 Adopted Budget
<u>SUMMARY-ALL ENTERPRISE FUNDS</u>						
Operating Revenues						
Food sales & vending machine income	\$3,089,358	\$3,051,129	\$3,628,400	\$7,013,034	\$7,013,034	\$7,013,034
Net sales of merchandise	10,812,640	10,621,563	9,934,638	21,105,772	21,105,772	21,907,007
Parking fees & permits	1,510,343	1,634,827	1,920,521	4,032,933	4,032,933	4,032,933
Parking fines	178,006	186,052	183,320	410,000	410,000	410,000
Miscellaneous income	135,727	76,301	50,000	100,000	100,000	100,000
Interest on investments	149,672	270,345	93,654	558,065	558,065	558,065
Transfers in	111,651	116,280	125,739	264,636	264,636	264,636
Total Current Operating Resources	\$15,987,397	\$15,956,497	\$15,936,272	\$33,484,440	\$33,484,440	\$34,285,675
Operating Expenses						
Direct Personnel Services	2,624,171	2,733,238	2,968,793	5,970,288	5,970,288	5,970,288
Personal Benefits	1,112,250	1,146,728	1,430,971	2,659,072	2,659,072	2,659,072
Materials, Supplies & Services	2,471,179	2,343,183	2,865,035	5,704,938	5,704,938	5,764,938
Materials fro resale	7,657,304	7,643,204	7,450,979	15,829,330	15,829,330	16,429,330
Capital outlay	120,504	296,806	541,800	936,130	936,130	936,130
Transfers out	957,547	1,950,718	811,926	1,735,480	1,735,480	1,735,480
Contingency			2,117,564	4,038,050	4,038,050	4,179,285
Total Operating Expenses	\$14,942,955	\$16,113,877	\$18,187,068	\$36,873,288	\$36,873,288	\$37,674,523
Operating Income (Loss)	\$1,044,442	(\$157,380)	(\$2,250,796)	(\$3,388,848)	(\$3,388,848)	(\$3,388,848)
Beginning Fund Balance	7,696,309	8,740,751	7,676,660	9,009,819	9,009,819	9,009,819

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
COLLEGE BOOKSTORE FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget	F.T.E.	Budget
REVENUES:												
Sales of merchandise		\$10,812,640		\$10,621,563		\$9,934,638		\$21,105,772		\$21,105,772		\$21,907,007
Interest from investments		110,614		214,718		70,849		477,662		477,662		477,662
Miscellaneous income		135,727		76,301		50,000		100,000		100,000		100,000
Total Operating Revenues		\$11,058,981		\$10,912,582		\$10,055,487		\$21,683,434		\$21,683,434		\$22,484,669
Beginning Fund Balance		6,152,961		7,118,312		6,779,829		7,781,645		7,781,645		7,781,645
Total Resources		\$17,211,942		\$18,030,894		\$16,835,316		\$29,465,079		\$29,465,079		\$30,266,314
EXPENDITURES AND OTHER REQUIREMENTS:												
Bookstore Operations	32.97	\$9,577,213	32.97	\$9,537,055	32.72	\$9,600,682	36.75	\$20,308,708	36.75	\$20,308,708	36.75	\$20,968,708
Debt Service												
Transfers out:												
To General Fund		479,200		397,200		343,900		708,600		708,600		708,600
To Food Services Fund		37,217		38,760		41,913		88,212		88,212		88,212
To Capital Construction Fund				555,000		0		0		0		0
Contingency						1,422,957		2,958,301		2,958,301		3,099,536
Sub-total	32.97	\$10,093,630	32.97	\$10,528,015	32.72	\$11,409,452	36.75	\$24,063,821	36.75	\$24,063,821	36.75	\$24,865,056
Unappropriated Ending Fund Balance		7,118,312		7,502,879		5,425,864		5,401,258		5,401,258		5,401,258
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	32.97	\$17,211,942	32.97	\$18,030,894	32.72	\$16,835,316	36.75	\$29,465,079	36.75	\$29,465,079	36.75	\$30,266,314

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
COLLEGE BOOKSTORE FUND-continued

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:						
Total Operating Revenues	\$11,058,981	\$10,912,582	\$10,055,487	\$21,683,434	\$21,683,434	\$22,484,669
Less: Total Operating Expenditures	10,093,630	10,528,015	11,409,452	24,063,821	24,063,821	24,865,056
Revenues over (under) expenditures	\$965,351	\$384,567	(\$1,353,965)	(\$2,380,387)	(\$2,380,387)	(\$2,380,387)
Beginning Fund Balance-Budgetary Basis	6,152,961	7,118,312	6,779,829	7,781,645	7,781,645	7,781,645
Ending Fund Balance -Budgetary Basis	<u>\$7,118,312</u>	<u>\$7,502,879</u>	<u>\$5,425,864</u>	<u>\$5,401,258</u>	<u>\$5,401,258</u>	<u>\$5,401,258</u>

Reconciliation of Budgetary Fund Balance to Financial Statement Fund Balance:

Ending Fund Balance -Budgetary Basis	<u>\$7,118,312</u>	<u>\$7,502,879</u>	<u>\$5,425,864</u>	<u>\$5,401,258</u>	<u>\$5,401,258</u>	<u>\$5,401,258</u>
Add (Deduct): Adj. to reflect Financial Statement Fund Balance						
Depreciation & amortization	(105,921)	(104,133)	(150,000) *	(140,000) *	(140,000) *	(140,000) *
Prior period adjustments (contributed capital)	0	0				
Capitalized value of fixed assets	145,955	75,458	178,800 *	236,130 *	236,130 *	236,130 *
Total adjustment to reflect Financial Statement Fund Balance	40,034	(28,675)	28,800	96,130	96,130	96,130
Cumulative effect of adjustment to reflect Financial Statement Fund Balance	<u>2,307,382</u>	<u>2,347,416</u>	<u>3,079,741</u>	<u>3,041,336</u>	<u>3,041,336</u>	<u>3,041,336</u>
Total Adjustments	<u>2,347,416</u>	<u>2,318,741</u>	<u>3,108,541</u>	<u>3,137,466</u>	<u>3,137,466</u>	<u>3,137,466</u>
Ending Fund Balance - Financial Statement Basis	<u>\$9,465,728</u>	<u>\$9,821,620</u>	<u>\$8,534,405</u> *	<u>\$8,538,724</u> *	<u>\$8,538,724</u> *	<u>\$8,538,724</u> *

* Estimated adjustments against Financial Statement Fund Balance

There are differences in the State of Oregon budget law reporting requirements and financial statement presentation requirements for Enterprise and Internal Service Funds. For example, budget law requires all cash outflows to be recorded as expenses, including the acquisition of capital assets and repayment of debt. These transactions are classified as balance sheet additions and liability removals, respectively, for financial statement presentation. Also, depreciation of assets is not recorded for budget purposes but is recognized as an expense for financial statement presentation. This section provides a reconciliation of the fund balance as reported for budget purposes and the fund balance as reported in the audited financial statements.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
FOOD SERVICES FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>
REVENUES:												
Food sales		\$3,089,358		\$3,051,129		\$3,628,400		\$7,013,034		\$7,013,034		\$7,013,034
Interest from investments		9,801		13,354		10,488		17,753		17,753		17,753
Operating transfers in:												0
From Bookstore Fund		37,217		38,760		41,913		88,212		88,212		88,212
From Print Center Fund		37,217		38,760		41,913		88,212		88,212		88,212
From Parking Operations Fund		37,217		38,760		41,913		88,212		88,212		88,212
Total Operating Revenues		<u>\$3,210,810</u>		<u>\$3,180,763</u>		<u>\$3,764,627</u>		<u>\$7,295,423</u>		<u>\$7,295,423</u>		<u>\$7,295,423</u>
Beginning Fund Balance		471,959		508,169		448,950		464,989		464,989		464,989
TOTAL REVENUES		<u><u>\$3,682,769</u></u>		<u><u>\$3,688,932</u></u>		<u><u>\$4,213,577</u></u>		<u><u>\$7,760,412</u></u>		<u><u>\$7,760,412</u></u>		<u><u>\$7,760,412</u></u>
EXPENDITURES AND OTHER REQUIREMENTS												
Food Services Operations	53.88	\$3,135,877	51.81	\$3,206,500	51.80	\$3,732,297	51.44	\$7,292,670	51.44	\$7,292,670	51.44	\$7,292,670
Transfer to Capital Construction Fund												
Transfer to General Fund		38,723		25,808		40,300		83,006		83,006		83,006
Contingency						440,980		384,736		384,736		384,736
Sub-total	53.88	<u>\$3,174,600</u>	51.81	<u>\$3,232,308</u>	51.80	<u>\$4,213,577</u>	51.44	<u>\$7,760,412</u>	51.44	<u>\$7,760,412</u>	51.44	<u>\$7,760,412</u>
Unappropriated Ending Fund Balance		508,169		456,624		0		0		0		0
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	<u>53.88</u>	<u><u>\$3,682,769</u></u>	<u>51.81</u>	<u><u>\$3,688,932</u></u>	<u>51.80</u>	<u><u>\$4,213,577</u></u>	<u>51.44</u>	<u><u>\$7,760,412</u></u>	<u>51.44</u>	<u><u>\$7,760,412</u></u>	<u>51.44</u>	<u><u>\$7,760,412</u></u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****FOOD SERVICES FUND-continued**

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:						
Total Operating Revenues	\$3,210,810	\$3,180,763	\$3,764,627	\$7,295,423	\$7,295,423	\$7,295,423
Less: Total Operating Expenditures	<u>3,174,600</u>	<u>3,232,308</u>	<u>4,213,577</u>	<u>7,760,412</u>	<u>7,760,412</u>	<u>7,760,412</u>
Revenues over (under) expenditures	36,210	(51,545)	(448,950)	(464,989)	(464,989)	(464,989)
Beginning Fund Balance-Budgetary Basis	<u>471,959</u>	<u>508,169</u>	<u>448,950</u>	<u>464,989</u>	<u>464,989</u>	<u>464,989</u>
Ending Fund Balance -Budgetary Basis	<u><u>\$508,169</u></u>	<u><u>\$456,624</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Reconciliation of Budgetary Fund Balance to Financial Statement Fund Balance:

Ending Fund Balance -Budgetary Basis	<u>\$508,169</u>	<u>\$456,624</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Add (Deduct): Adj. to reflect Financial Statement Fund Balance						
Depreciation	(59,614)	(60,840)	(60,000) *	(60,000) *	(60,000)	(60,000)
Prior period adjustments (contributed capital)	0	0				
Capitalized value of fixed assets	<u>12,838</u>		<u>0 *</u>	<u>0 *</u>	<u>0 *</u>	<u>0</u>
Total adjustment to reflect Financial Statement Fund Balance	(46,776)	(60,840)	(60,000)	(60,000)	(60,000)	(60,000)
Cumulative effect of adjustment to reflect Financial Statement Fund Balance	<u>962,396</u>	<u>915,620</u>	<u>914,056</u>	<u>932,337</u>	<u>932,337</u>	<u>932,337</u>
Total Adjustments	<u>\$915,620</u>	<u>\$854,780</u>	<u>\$854,056</u>	<u>\$872,337</u>	<u>\$872,337</u>	<u>\$872,337</u>
Ending Fund Balance - Financial Statement Basis	<u><u>\$1,423,789</u></u>	<u><u>\$1,311,404</u></u>	<u><u>\$854,056</u></u>	<u><u>\$872,337</u></u>	<u><u>\$872,337</u></u>	<u><u>\$872,337</u></u>

* Estimated adjustments against Financial Statement Fund Balance

There are differences in the State of Oregon budget law reporting requirements and financial statement presentation requirements for Enterprise and Internal Service Funds. For example, budget law requires all cash outflows to be recorded as expenses, including the acquisition of capital assets and repayment of debt. These transactions are classified as balance sheet additions and liability removals, respectively, for financial statement presentation. Also, depreciation of assets is not recorded for budget purposes but is recognized as an expense for financial statement presentation. This section provides a reconciliation of the fund balance as reported for budget purposes and the fund balance as reported in the audited financial statements.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
PARKING OPERATIONS FUND

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>
REVENUES:												
Parking permits		\$1,510,343		\$1,634,827		\$1,920,521		\$4,032,933		\$4,032,933		\$4,032,933
Parking fines		178,006		186,052		183,320		410,000		410,000		410,000
Interest from investments		29,257		42,273		12,317		62,650		62,650		62,650
Total Operating Revenues		<u>\$1,717,606</u>		<u>\$1,863,152</u>		<u>\$2,116,158</u>		<u>\$4,505,583</u>		<u>\$4,505,583</u>		<u>\$4,505,583</u>
Beginning Fund Balance		<u>1,071,389</u>		<u>1,114,270</u>		<u>447,881</u>		<u>763,185</u>		<u>763,185</u>		<u>763,185</u>
TOTAL REVENUES		<u><u>\$2,788,995</u></u>		<u><u>\$2,977,422</u></u>		<u><u>\$2,564,039</u></u>		<u><u>\$5,268,768</u></u>		<u><u>\$5,268,768</u></u>		<u><u>\$5,268,768</u></u>
EXPENDITURES AND OTHER REQUIREMENTS:												
Parking Operations	15.59	\$1,272,318	16.98	\$1,419,604	19.23	\$1,924,599	18.48	\$3,498,380	18.48	\$3,498,380	18.48	\$3,498,380
Transfers out:												
To General Fund		365,190		365,190		343,900		767,450		767,450		767,450
Transfer to Capital Construction Fund		0		530,000		0						0
To Food Services Fund		37,217		38,760		41,913		88,212		88,212		88,212
Contingency						253,627		695,013		695,013		695,013
Sub-total	15.59	<u>\$1,674,725</u>	16.98	<u>\$2,353,554</u>	19.23	<u>\$2,564,039</u>	18.48	<u>\$5,049,055</u>	18.48	<u>\$5,049,055</u>	18.48	<u>\$5,049,055</u>
Unappropriated Ending Fund Balance		<u>1,114,270</u>		<u>623,868</u>		<u>0</u>		<u>219,713</u>		<u>219,713</u>		<u>219,713</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	15.59	<u><u>\$2,788,995</u></u>	16.98	<u><u>\$2,977,422</u></u>	19.23	<u><u>\$2,564,039</u></u>	18.48	<u><u>\$5,268,768</u></u>	18.48	<u><u>\$5,268,768</u></u>	18.48	<u><u>\$5,268,768</u></u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
PARKING OPERATIONS FUND-continued

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:						
Total Operating Revenues	\$1,717,606	\$1,863,152	\$2,116,158	\$4,505,583	\$4,505,583	\$4,505,583
Less: Total Operating Expenditures	<u>1,674,725</u>	<u>2,353,554</u>	<u>2,564,039</u>	<u>5,049,055</u>	<u>5,049,055</u>	<u>5,049,055</u>
Revenues over (under) expenditures	\$42,881	(\$490,402)	(\$447,881)	(\$543,472)	(\$543,472)	(\$543,472)
Beginning Fund Balance-Budgetary Basis	<u>1,071,389</u>	<u>1,114,270</u>	<u>447,881</u>	<u>763,185</u>	<u>763,185</u>	<u>763,185</u>
Ending Fund Balance -Budgetary Basis	<u><u>\$1,114,270</u></u>	<u><u>\$623,868</u></u>	<u><u>\$0</u></u>	<u><u>\$219,713</u></u>	<u><u>\$219,713</u></u>	<u><u>\$219,713</u></u>

Reconciliation of Budgetary Fund Balance to Financial Statement Fund Balance:

Ending Fund Balance -Budgetary Basis	<u>\$1,114,270</u>	<u>\$623,868</u>	<u>\$0</u>	<u>\$219,713</u>	<u>\$219,713</u>	<u>\$219,713</u>
Add (Deduct): Adj. to reflect Financial Statement Fund Balance						
Depreciation	(83,594)	(101,785)	(130,000) *	(133,000)	(133,000)	(133,000) *
Capitalized value of fixed assets	<u>107,666</u>	<u>221,348</u>	<u>360,000</u> *	<u>700,000</u>	<u>700,000</u>	<u>700,000</u> *
Total adjustment to reflect Financial Statement Fund Balance	24,072	119,563	233,000	567,000	567,000	567,000
Cumulative effect of adjustment to reflect Financial Statement Fund Balance	<u>633,094</u>	<u>657,166</u>	<u>841,173</u>	<u>824,350</u>	<u>824,350</u>	<u>824,350</u>
Total Adjustments	<u>\$657,166</u>	<u>\$776,729</u>	<u>\$1,074,173</u>	<u>\$1,391,350</u>	<u>\$1,391,350</u>	<u>\$1,391,350</u>
Ending Fund Balance - Financial Statement Basis	<u><u>\$1,771,436</u></u>	<u><u>\$1,400,597</u></u>	<u><u>\$1,074,173</u></u> *	<u><u>\$1,611,063</u></u> *	<u><u>\$1,611,063</u></u> *	<u><u>\$1,611,063</u></u> *

* Estimated adjustments against Financial Statement Fund Balance

There are differences in the State of Oregon budget law reporting requirements and financial statement presentation requirements for Enterprise and Internal Service Funds. For example, budget law requires all cash outflows to be recorded as expenses, including the acquisition of capital assets and repayment of debt. These transactions are classified as balance sheet additions and liability removals, respectively, for financial statement presentation. Also, depreciation of assets is not recorded for budget purposes but is recognized as an expense for financial statement presentation. This section provides a reconciliation of the fund balance as reported for budget purposes and the fund balance as reported in the audited financial statements.

INTERNAL SERVICE FUNDS

These funds account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. Funds in this category are:

Print Center Fund:

This fund was established to account for the College's expenses relating to printing and photocopying. The primary source of revenue is from charges for services to the College's operating funds.

Internal Service-P.E.R.S./Reserve Fund:

This was established to centrally manage and account for the additional P.E.R.S. employer rate. The primary source of revenue is from charges to the College's operating funds on all salaries subject to P.E.R.S. Primary expenditure is a transfer of accumulated charges to the P.E.R.S. Bond Fund.

Risk Management Fund:

This fund accounts for the expenses relating to the College's management of its self-insurance operation which includes property, casualty, unemployment and worker's compensation insurance. The primary source of revenue is from charges to the College's operating funds.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
SUMMARY-INTERNAL SERVICE FUNDS

SUMMARY-ALL INTERNAL SERVICE FUNDS	2004-2005 Actual	2005-2006 Actual	2006-2007 Adopted Budget	Biennium 2007-2009 Proposed Budget	Biennium 2007-2009 Approved Budget	Biennium 2007-2009 Adopted Budget
Operating Revenues						
Copy Machine income	\$509,053	\$524,007	\$569,064	\$1,149,967	\$1,149,967	\$1,149,967
Income from other funds	613,965	550,604	588,144	1,097,189	1,097,189	1,097,189
Dept. worker's compensation charges	512,853	621,004	665,729	1,369,007	1,369,007	1,369,007
Dept. unemployment insurance charges	432,707	498,135	539,233	1,103,375	1,103,375	1,103,375
Dept. PERS charges	12,039,844	11,195,310	11,219,937	19,843,699	19,843,699	19,585,691
Miscellaneous income	26,325	34,132	18,003	57,117	57,117	57,117
Interest on investments	370,326	767,758	469,720	1,073,405	1,073,405	1,073,405
Total Current Operating Resources	\$14,505,073	\$14,190,950	\$14,069,830	\$25,693,759	\$25,693,759	\$25,435,751
Operating Expenses						
Direct Personnel Services	487,289	504,641	548,200	998,374	998,374	998,374
Personal Benefits	201,016	207,694	277,889	469,210	469,210	469,210
Materials, Supplies & Services	1,598,855	1,212,578	1,813,073	3,305,837	3,305,837	3,300,104
Capital outlay	89,854	99,386	330,940	629,367	629,367	635,100
Transfers out	6,603,357	6,888,712	6,971,792	13,950,771	13,950,771	13,950,771
Contingency			538,577	1,219,021	1,219,021	1,219,021
Total Operating Expenses	\$8,980,371	\$8,913,011	\$10,480,471	\$20,572,580	\$20,572,580	\$20,572,580
Operating Income (Loss)	\$5,524,702	\$5,277,939	\$3,589,359	\$5,121,179	\$5,121,179	\$4,863,171
Beginning Fund Balance	10,090,137	15,614,839	17,563,726	25,946,200	25,946,200	24,668,088
Ending Fund Balances	\$15,614,839	\$20,892,778	\$21,153,085	\$31,067,379	\$31,067,379	\$29,531,259

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
PRINT CENTER FUND

		Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED
	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>
<u>REVENUES:</u>												
Charges for services-internal		\$613,965		\$550,604		\$588,144		\$1,097,189		\$1,097,189		\$1,097,189
Charges for services-external		22,128		22,153		25,526		53,600		53,600		53,600
Copy machine revenues		486,925		501,854		543,538		1,096,367		1,096,367		1,096,367
Miscellaneous		14,997		25,595		18,003		44,117		44,117		44,117
Total Operating Revenues		<u>\$1,138,015</u>		<u>\$1,100,206</u>		<u>\$1,175,211</u>		<u>\$2,291,273</u>		<u>\$2,291,273</u>		<u>\$2,291,273</u>
Beginning Fund Balance		<u>464,624</u>		<u>489,752</u>		<u>405,864</u>		<u>509,723</u>		<u>509,723</u>		<u>509,723</u>
TOTAL REVENUES		<u><u>\$1,602,639</u></u>		<u><u>\$1,589,958</u></u>		<u><u>\$1,581,075</u></u>		<u><u>\$2,800,996</u></u>		<u><u>\$2,800,996</u></u>		<u><u>\$2,800,996</u></u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>												
Print Center Operations	10.15	\$1,035,470	10.15	\$1,104,657	10.15	\$1,164,807	8.15	\$2,143,297	8.15	\$2,143,297	8.15	\$2,143,297
Transfer to Food Services Fund		37,217		38,760		41,913		88,212		88,212		88,212
Transfer to General Fund		40,200		25,808		41,000		84,400		84,400		84,400
Contingency						203,577		361,241		361,241		361,241
Sub-total	10.15	<u>\$1,112,887</u>	10.15	<u>\$1,169,225</u>	10.15	<u>\$1,451,297</u>	8.15	<u>\$2,677,150</u>	8.15	<u>\$2,677,150</u>	8.15	<u>\$2,677,150</u>
Unappropriated Ending Fund Balance		<u>489,752</u>		<u>420,733</u>		<u>129,778</u>		<u>123,846</u>		<u>123,846</u>		<u>123,846</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	10.15	<u><u>\$1,602,639</u></u>	10.15	<u><u>\$1,589,958</u></u>	10.15	<u><u>\$1,581,075</u></u>	8.15	<u><u>\$2,800,996</u></u>	8.15	<u><u>\$2,800,996</u></u>	8.15	<u><u>\$2,800,996</u></u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
PRINT CENTER FUND-continued

	Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED	
	<u>Actual</u>	<u>F.T.E.</u>	<u>Actual</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>F.T.E.</u>	<u>Budget</u>	<u>Budget</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues	\$1,138,015		\$1,100,206		\$1,175,211		\$2,291,273		\$2,291,273		\$2,291,273	
Less: Total Operating Expenditures	<u>1,112,887</u>		<u>1,169,225</u>		<u>1,451,297</u>		<u>2,677,150</u>		<u>2,677,150</u>		<u>2,677,150</u>	
Revenues over (under) expenditures	\$25,128		(\$69,019)		(\$276,086)		(\$385,877)		(\$385,877)		(\$385,877)	
Beginning Fund Balance	<u>464,624</u>		<u>489,752</u>		<u>405,864</u>		<u>509,723</u>		<u>509,723</u>		<u>509,723</u>	
Ending Fund Balance	<u><u>\$489,752</u></u>		<u><u>\$420,733</u></u>		<u><u>\$129,778</u></u>		<u><u>\$123,846</u></u>		<u><u>\$123,846</u></u>		<u><u>\$123,846</u></u>	

Reconciliation of Budgetary Fund Balance to Financial Statement Fund Balance:

Ending Fund Balance -Budgetary Basis	<u>\$489,752</u>	<u>\$420,733</u>	<u>\$129,778</u>	<u>\$123,846</u>	<u>\$123,846</u>	<u>\$123,846</u>
Add (Deduct): Adj. to reflect Financial Statement Fund Balance						
Depreciation	(98,254)	(162,344)	(102,000) *	(135,000)	(135,000)	(135,000) *
Prior period adjustments (contributed capital)	0	0				
Capitalized value of fixed assets	<u>89,854</u>	<u>186,360</u>	<u>330,940</u> *	<u>629,367</u> *	<u>629,367</u> *	<u>629,367</u> *
Total adjustment to reflect Financial Statement Fund Balance	(8,400)	24,016	228,940	494,367	494,367	494,367
Cumulative effect of adjustment to reflect Financial Statement Fund Balance	<u>73,373</u>	<u>64,973</u>	<u>66,098</u>	<u>67,420</u>	<u>67,420</u>	<u>67,420</u>
Total Adjustments	<u>\$64,973</u>	<u>\$88,989</u>	<u>\$295,038</u>	<u>\$561,787</u>	<u>\$561,787</u>	<u>\$561,787</u>
Ending Fund Balance - Financial Statement Basis	<u><u>\$554,725</u></u>	<u><u>\$509,722</u></u>	<u><u>\$424,816</u></u> *	<u><u>\$685,633</u></u> *	<u><u>\$685,633</u></u> *	<u><u>\$685,633</u></u> *

* Estimated adjustments against Financial Statement Fund Balance

There are differences in the State of Oregon budget law reporting requirements and financial statement presentation requirements for Enterprise and Internal Service Funds. For example, budget law requires all cash outflows to be recorded as expenses, including the acquisition of capital assets and repayment of debt. These transactions are classified as balance sheet additions and liability removals, respectively, for financial statement presentation. Also, depreciation of assets is not recorded for budget purposes but is recognized as an expense for financial statement presentation. This section provides a reconciliation of the fund balance as reported for budget purposes and the fund balance as reported in the audited financial statements.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
INTERNAL SERVICE-P.E.R.S./Reserve FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>						
Charges to departments & other revenues	\$12,039,844	\$11,195,310	\$11,219,937	\$19,843,699	\$19,843,699	\$19,585,691
Interest from investments	281,148	638,961	409,864	853,164	853,164	853,164
Total Operating Revenues	<u>\$12,320,992</u>	<u>\$11,834,271</u>	<u>\$11,629,801</u>	<u>\$20,696,863</u>	<u>\$20,696,863</u>	<u>\$20,438,855</u>
Beginning Fund Balance	<u>6,610,527</u>	<u>12,405,579</u>	<u>14,904,161</u>	<u>22,378,868</u>	<u>22,378,868</u>	<u>21,100,756</u>
TOTAL REVENUES	<u>\$18,931,519</u>	<u>\$24,239,850</u>	<u>\$26,533,962</u>	<u>\$43,075,731</u>	<u>\$43,075,731</u>	<u>\$41,539,611</u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>						
Bond Issuance Cost	\$0	\$0				
Payment to PERS for UAL	0	0				
Transfer to P.E.R.S. Bond Fund	\$6,525,940	\$6,824,144	\$6,888,879	\$13,778,159	\$13,778,159	\$13,778,159
Contingency						
Sub-total	<u>\$6,525,940</u>	<u>\$6,824,144</u>	<u>\$6,888,879</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>
Unappropriated Ending Fund Balance	<u>12,405,579</u>	<u>17,415,706</u>	<u>19,645,083</u>	<u>29,297,572</u>	<u>29,297,572</u>	<u>27,761,452</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS:	<u>\$18,931,519</u>	<u>\$24,239,850</u>	0.00 <u>\$26,533,962</u>	0.00 <u>\$43,075,731</u>	0.00 <u>\$43,075,731</u>	<u>\$41,539,611</u>
<u>SUMMARY OF RESOURCES AND REQUIREMENTS:</u>						
Total Operating Revenues	\$12,320,992	\$11,834,271	\$11,629,801	\$20,696,863	\$20,696,863	\$20,438,855
Less: Total Operating Expenditures	<u>6,525,940</u>	<u>6,824,144</u>	<u>6,888,879</u>	<u>13,778,159</u>	<u>13,778,159</u>	<u>13,778,159</u>
Excess of revenues, over (under) expenditures	\$5,795,052	\$5,010,127	\$4,740,922	\$6,918,704	\$6,918,704	\$6,660,696
Beginning Fund Balance	<u>6,610,527</u>	<u>12,405,579</u>	<u>14,904,161</u>	<u>22,378,868</u>	<u>22,378,868</u>	<u>21,100,756</u>
Ending Fund Balance	<u>\$12,405,579</u>	<u>\$17,415,706</u>	<u>\$19,645,083</u>	<u>\$29,297,572</u>	<u>\$29,297,572</u>	<u>\$27,761,452</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
RISK MANAGEMENT FUND

		Fiscal Year 2004-05		Fiscal Year 2005-06		Fiscal Year 2006-07 ADOPTED		Biennium Fiscal Years 2007-2009 PROPOSED		Biennium Fiscal Years 2007-2009 APPROVED		Biennium Fiscal Years 2007-2009 ADOPTED
	F.T.E.	Actual	F.T.E.	Actual	F.T.E.	Budget	F.T.E.	Budget		Budget		Budget
REVENUES:												
Charges to departments & other revenues		\$945,560		\$1,119,139		\$1,204,962		\$2,472,382		\$2,472,382		\$2,472,382
Other insurance reimbursements		11,328		8,537		0		13,000		13,000		13,000
Interest from investments		89,178		128,797		59,856		220,241		220,241		220,241
Total Operating Revenues		<u>\$1,046,066</u>		<u>\$1,256,473</u>		<u>\$1,264,818</u>		<u>\$2,705,623</u>		<u>\$2,705,623</u>		<u>\$2,705,623</u>
Beginning Fund Balance		<u>3,014,986</u>		<u>2,719,508</u>		<u>2,253,701</u>		<u>3,057,609</u>		<u>3,057,609</u>		<u>3,057,609</u>
TOTAL REVENUES		<u><u>\$4,061,052</u></u>		<u><u>\$3,975,981</u></u>		<u><u>\$3,518,519</u></u>		<u><u>\$5,763,232</u></u>		<u><u>\$5,763,232</u></u>		<u><u>\$5,763,232</u></u>
EXPENDITURES AND OTHER REQUIREMENTS:												
Insurance and Other Charges												
Self Insurance and Risk Administration	3.08	\$1,341,544	3.08	\$919,642	3.36	\$1,805,295	3.36	\$3,259,491	3.36	\$3,259,491	3.36	\$3,259,491
Contingency						335,000		857,780		857,780		857,780
Sub-total	3.08	<u>\$1,341,544</u>	3.08	<u>\$919,642</u>	3.36	<u>\$2,140,295</u>	3.36	<u>\$4,117,271</u>	3.36	<u>\$4,117,271</u>	3.36	<u>\$4,117,271</u>
Unappropriated Ending Fund Balance		<u>2,719,508</u>		<u>3,056,339</u>		<u>1,378,224</u>		<u>1,645,961</u>		<u>1,645,961</u>		<u>1,645,961</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS:	3.08	<u><u>\$4,061,052</u></u>	3.08	<u><u>\$3,975,981</u></u>	3.36	<u><u>\$3,518,519</u></u>	3.36	<u><u>\$5,763,232</u></u>	3.36	<u><u>\$5,763,232</u></u>	3.36	<u><u>\$5,763,232</u></u>
SUMMARY OF RESOURCES AND REQUIREMENTS:												
Total Operating Revenues		\$1,046,066		\$1,256,473		\$1,264,818		\$2,705,623		\$2,705,623		\$2,705,623
Less: Total Operating Expenditures		<u>1,341,544</u>		<u>919,642</u>		<u>2,140,295</u>		<u>4,117,271</u>		<u>4,117,271</u>		<u>4,117,271</u>
Excess of revenues, over (under) expenditures		<u>(\$295,478)</u>		<u>\$336,831</u>		<u>(\$875,477)</u>		<u>(\$1,411,648)</u>		<u>(\$1,411,648)</u>		<u>(\$1,411,648)</u>
Beginning Fund Balance		<u>3,014,986</u>		<u>2,719,508</u>		<u>2,253,701</u>		<u>3,057,609</u>		<u>3,057,609</u>		<u>3,057,609</u>
Ending Fund Balance		<u><u>\$2,719,508</u></u>		<u><u>\$3,056,339</u></u>		<u><u>\$1,378,224</u></u>		<u><u>\$1,645,961</u></u>		<u><u>\$1,645,961</u></u>		<u><u>\$1,645,961</u></u>

NOTE: Fund Balance for budget purposes and Fund Balance as reported in the audited financial statement are the same. Therefore, a statement of reconciliation of fund balance is not necessary.

FIDUCIARY FUND

Fiduciary funds account for assets held by the College in a trustee capacity or as an agent on behalf of others. The fund in this category is:

Pension Trust Fund: Early Retirement

This fund was established to account for the accumulation of resources to meet future obligations on the College's early retirement program. Principal sources of revenue are a transfer from the General Fund and interest earnings from investments.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
EARLY RETIREMENT FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>						
Interest from investments	\$25,538	\$52,184	\$21,607	\$109,025	\$109,025	\$109,025
Transfer from General Fund	780,900	780,900	819,945	1,656,288	1,656,288	1,656,288
Total Operating Revenues	<u>\$806,438</u>	<u>\$833,084</u>	<u>\$841,552</u>	<u>\$1,765,313</u>	<u>\$1,765,313</u>	<u>\$1,765,313</u>
Beginning Fund Balance	<u>1,028,795</u>	<u>1,186,641</u>	<u>1,200,372</u>	<u>1,493,864</u>	<u>1,493,864</u>	<u>1,493,864</u>
TOTAL REVENUES	<u>\$1,835,233</u>	<u>\$2,019,725</u>	<u>\$2,041,924</u>	<u>\$3,259,177</u>	<u>\$3,259,177</u>	<u>\$3,259,177</u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>						
Other post-retirement benefits	\$648,592	\$673,895	\$861,998	\$1,549,412	\$1,549,412	\$1,549,412
Contingency	<u>0</u>	<u>0</u>	<u>118,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Sub-total	<u>\$648,592</u>	<u>\$673,895</u>	<u>\$979,998</u>	<u>\$1,749,412</u>	<u>\$1,749,412</u>	<u>\$1,749,412</u>
Unappropriated Ending Fund Balance	<u>1,186,641</u>	<u>1,345,830</u>	<u>1,061,926</u>	<u>1,509,765</u>	<u>1,509,765</u>	<u>1,509,765</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	<u>\$1,835,233</u>	<u>\$2,019,725</u>	<u>\$2,041,924</u>	<u>\$3,259,177</u>	<u>\$3,259,177</u>	<u>\$3,259,177</u>
SUMMARY OF RESOURCES AND REQUIREMENTS:						
Total Operating Revenues	\$806,438	\$833,084	\$841,552	\$1,765,313	\$1,765,313	\$1,765,313
Less: Total Operating Expenditures	<u>648,592</u>	<u>673,895</u>	<u>979,998</u>	<u>1,749,412</u>	<u>1,749,412</u>	<u>1,749,412</u>
Excess of revenues, over (under) expenditures	<u>\$157,846</u>	<u>\$159,189</u>	<u>(\$138,446)</u>	<u>\$15,901</u>	<u>\$15,901</u>	<u>\$15,901</u>
Beginning Fund Balance	<u>1,028,795</u>	<u>1,186,641</u>	<u>1,200,372</u>	<u>1,493,864</u>	<u>1,493,864</u>	<u>1,493,864</u>
Ending Fund Balance	<u>\$1,186,641</u>	<u>\$1,345,830</u>	<u>\$1,061,926</u>	<u>\$1,509,765</u>	<u>\$1,509,765</u>	<u>\$1,509,765</u>

DEBT SERVICE FUNDS

The Debt Service Funds account for debt activities relating to the College's bonded debt obligations. Funds in this category are:

Debt Service-General Obligation Bond Fund:

This fund was established to account for the accumulation of resources for the payment of principal and interest on the general obligation bonds. The principal source of revenue is from property taxes.

Capital Lease/Purchase Fund:

This fund was established to account for the accumulation of resources for the payment of principal and interest on the non-enterprise portion of the Certificate of Participation Bonds issued in 1992. The primary source of revenue is a transfer from the General Fund.

P.E.R.S. Debt Service Fund:

This fund was established to account for the accumulation of resources for the payment of principal and interest on the taxable Bonds issue. The primary source of revenue is a transfer from the Internal Charge-P.E.R.S./Reserve Fund.

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
DEBT SERVICE (G.O. Bonds) FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>						
Property Tax - current year	\$16,292,973	\$15,935,652	\$15,846,452	\$36,659,817	\$36,659,817	\$36,659,817
Property Tax - prior year	378,284	321,640	469,988	971,941	971,941	971,941
Proceeds from sale of refunding bonds	96,707,763	0				
Interest from investments	154,250	327,296	101,148	164,842	164,842	164,842
Total Operating Revenues	<u>\$113,533,270</u>	<u>\$16,584,588</u>	<u>\$16,417,588</u>	<u>\$37,796,600</u>	<u>\$37,796,600</u>	<u>\$37,796,600</u>
Beginning Fund Balance	<u>2,573,271</u>	<u>3,667,523</u>	<u>3,768,517</u>	<u>2,238,542</u>	<u>2,238,542</u>	<u>2,238,542</u>
TOTAL REVENUES	<u>\$116,106,541</u>	<u>\$20,252,111</u>	<u>\$20,186,105</u>	<u>\$40,035,142</u>	<u>\$40,035,142</u>	<u>\$40,035,142</u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>						
Debt Service:						
Principal - G.O. Bonds	\$8,335,000	\$9,680,000	\$10,735,000	\$24,590,000	\$24,590,000	\$24,590,000
Interest - G. O. Bonds	7,997,955	7,356,145	6,922,398	12,601,652	12,601,652	12,601,652
Bond Retirement (to Escrow Agent)	96,106,063	0				
Sub-total	<u>\$112,439,018</u>	<u>\$17,036,145</u>	<u>\$17,657,398</u>	<u>\$37,191,652</u>	<u>\$37,191,652</u>	<u>\$37,191,652</u>
Unappropriated Ending Fund Balance	<u>3,667,523</u>	<u>3,215,966</u>	<u>2,528,707</u>	<u>2,843,490</u>	<u>2,843,490</u>	<u>2,843,490</u>
TOTAL EXPENDITURES AND OTHER REQUIRMENTS	<u>\$116,106,541</u>	<u>\$20,252,111</u>	<u>\$20,186,105</u>	<u>\$40,035,142</u>	<u>\$40,035,142</u>	<u>\$40,035,142</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
CAPITAL LEASE/PURCHASE FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>						
Transfer from General Fund	\$197,783	\$198,320	\$198,535	\$396,610	\$396,610	\$396,610
Interest from investments	0	0	1,217	3,000	3,000	3,000
Total Operating Revenues	<u>\$197,783</u>	<u>\$198,320</u>	<u>\$199,752</u>	<u>\$399,610</u>	<u>\$399,610</u>	<u>\$399,610</u>
Beginning Fund Balance	<u>44,257</u>	<u>44,264</u>	<u>44,264</u>	<u>45,856</u>	<u>45,856</u>	<u>45,856</u>
TOTAL REVENUES	<u>\$242,040</u>	<u>\$242,584</u>	<u>\$244,016</u>	<u>\$445,466</u>	<u>\$445,466</u>	<u>\$445,466</u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>						
Debt Service:						
Principal	\$105,000	\$110,000	\$115,000	\$245,000	\$245,000	\$245,000
Interest	92,776	88,228	83,535	151,610	151,610	151,610
Sub-total	<u>\$197,776</u>	<u>\$198,228</u>	<u>\$198,535</u>	<u>\$396,610</u>	<u>\$396,610</u>	<u>\$396,610</u>
Unappropriated Ending Fund Balance	<u>44,264</u>	<u>44,356</u>	<u>45,481</u>	<u>48,856</u>	<u>48,856</u>	<u>48,856</u>
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	<u>\$242,040</u>	<u>\$242,584</u>	<u>\$244,016</u>	<u>\$445,466</u>	<u>\$445,466</u>	<u>\$445,466</u>

PORTLAND COMMUNITY COLLEGE
ADOPTED BIENNIUM 2007-2009 BUDGET
P.E.R.S. DEBT SERVICE FUND

	Fiscal Year 2004-05 <u>Actual</u>	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 ADOPTED <u>Budget</u>	Biennium Fiscal Years 2007-2009 PROPOSED <u>Budget</u>	Biennium Fiscal Years 2007-2009 APPROVED <u>Budget</u>	Biennium Fiscal Years 2007-2009 ADOPTED <u>Budget</u>
<u>REVENUES:</u>						
Transfer from PERS Reserve Fund	\$6,525,940	\$6,824,144	\$6,888,879	\$13,778,159	\$13,778,159	\$13,778,159
Interest from investments						
Total Operating Revenues	<u>\$6,525,940</u>	<u>\$6,824,144</u>	<u>\$6,888,879</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>
Beginning Fund Balance		0				
TOTAL REVENUES	<u><u>\$6,525,940</u></u>	<u><u>\$6,824,144</u></u>	<u><u>\$6,888,879</u></u>	<u><u>\$13,778,159</u></u>	<u><u>\$13,778,159</u></u>	<u><u>\$13,778,159</u></u>
<u>EXPENDITURES AND OTHER REQUIREMENTS:</u>						
Debt Service:						
Principal - Pension Obligation Bonds	\$1,235,000	\$1,550,000	\$1,635,000	\$3,380,000	\$3,380,000	\$3,380,000
Interest - Pension Obligation Bonds	5,290,940	5,274,144	5,248,879	10,388,159	10,388,159	10,388,159
Bond cost			5,000	10,000	10,000	10,000
Sub-total	<u>\$6,525,940</u>	<u>\$6,824,144</u>	<u>\$6,888,879</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>	<u>\$13,778,159</u>
Unappropriated Ending Fund Balance	0	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	<u><u>\$6,525,940</u></u>	<u><u>\$6,824,144</u></u>	<u><u>\$6,888,879</u></u>	<u><u>\$13,778,159</u></u>	<u><u>\$13,778,159</u></u>	<u><u>\$13,778,159</u></u>

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****GENERAL OBLIGATION BONDS-Debt Service Summary**

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount of Outstanding Principal</u>
UNLIMITED TAX GENERAL OBLIGATION BONDS			
Zero Coupon Bonds (Citizens Bond)	03/24/1993	07/01/2013	\$4,155,217
Series 1997, G. O. Refunding Bonds	11/01/1997	07/01/2012	14,605,000
Series 2001 A& B, General Obligation Bonds	05/15/2001	06/01/2021	25,030,000
Series 2002, G. O. Refunding Bonds	05/01/2002	06/01/2013	9,575,000
Series 2005 Refunding Series	06/15/2005	06/15/2018	<u>85,225,000</u>
TOTAL TAX SUPPORTED GENERAL OBLIGATION BONDS			<u>\$138,590,217</u>
DEBT PAID/SECURED BY THE GENERAL FUND			
Series 1998, Certificates of Participation Bonds	04/21/1998	01/15/2018	\$1,660,000
Series 2003, Limited Tax Pension Bonds	06/30/2003	06/30/2027	<u>114,545,000</u>
			<u>\$116,205,000</u>
TOTAL OF ALL OUTSTANDING LONG-TERM DEBT as of July 1, 2007			<u>\$254,795,217</u>

LEGAL DEBT LIMITATION: 1.5% of Real Market Value of properties within the District.

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Real Market Value</u>	<u>Legal Debt Limit</u>	<u>Outstanding Debt</u>	<u>Remaining Debt Margin</u>
2006-2007	\$81,778,844,272	\$143,776,579,494	\$2,156,648,692	\$158,470,793	\$1,998,177,899
2007-2008**	\$84,232,209,600	\$148,089,876,879	\$2,221,348,153	\$138,590,217	\$2,082,757,936
2008-2009**	\$86,759,175,888	\$152,532,573,185	\$2,287,988,598		
	<u>Tax Levied for G.O. Bonds</u>	<u>Tax Rate per 1,000 of Assessed Value</u>			
2006-2007	\$16,857,927	\$0.2061			
2007-2008**	\$19,119,183	\$0.2270			
2008-2009**	19,880,662	\$0.2291			
**Estimated					

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****GENERAL OBLIGATION BONDS-Debt Service Schedule**

Fiscal Year	2001 Series "A & B" G.O. Bonds			2005 Refunding Series G.O. Bonds			Consolidated Total		
	Principal	Interest	Fiscal Year Requirement	Principal	Interest	Fiscal Year Requirement	Principal	Interest	Total Debt Service Requirement
2007-08	\$5,865,000	\$1,180,015	\$7,045,015	\$2,270,000	\$4,158,013	\$6,428,013	\$8,135,000	\$5,338,028	\$13,473,028
2008-09	6,105,000	943,525	7,048,525	3,035,000	4,078,563	7,113,563	9,140,000	5,022,088	14,162,088
2009-10	6,365,000	653,050	7,018,050	430,000	3,964,750	4,394,750	6,795,000	4,617,800	11,412,800
2010-11	6,695,000	356,850	7,051,850	1,095,000	3,948,625	5,043,625	7,790,000	4,305,475	12,095,475
2011-12	0	0	0	8,725,000	3,907,563	12,632,563	8,725,000	3,907,563	12,632,563
2012-13	0	0	0	10,000,000	3,483,500	13,483,500	10,000,000	3,483,500	13,483,500
2013-14	0	0	0	10,835,000	2,983,500	13,818,500	10,835,000	2,983,500	13,818,500
2014-15	0	0	0	10,635,000	2,441,750	13,076,750	10,635,000	2,441,750	13,076,750
2015-16	0	0	0	11,635,000	1,910,000	13,545,000	11,635,000	1,910,000	13,545,000
2016-17	0	0	0	12,710,000	1,328,250	14,038,250	12,710,000	1,328,250	14,038,250
2017-18	0	0	0	13,855,000	692,750	14,547,750	13,855,000	692,750	14,547,750
2018-19	0	0	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0	0	0
	<u>\$25,030,000</u>	<u>\$3,133,440</u>	<u>\$28,163,440</u>	<u>\$85,225,000</u>	<u>\$32,897,263</u>	<u>\$118,122,263</u>	<u>\$110,255,000</u>	<u>\$36,030,703</u>	<u>\$146,285,703</u>

Interest payment due dates on the 2001 Series A are June 1 and December 1. Maturing principal are due June 1 of each year.

Interest payment due dates on the 2005 Refunding Series are June 15 and December 15. Maturing principal are due June 15 of each year.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

GENERAL OBLIGATION BONDS-Debt Service Schedule

Fiscal Year	2002 G.O. Refunding Bonds		Fiscal Year
	Principal	Interest	Requirement
2007-08	\$200,000	\$436,594	\$636,594
2008-09	1,190,000	409,294	1,599,294
2009-10	1,185,000	361,794	1,546,794
2010-11	1,175,000	314,006	1,489,006
2011-12	1,165,000	265,891	1,430,891
2012-13	1,155,000	217,319	1,372,319
2013-14	3,505,000	96,388	3,601,388
2014-15	0	0	0
2015-16	0	0	0
2016-17	0	0	0
2017-18	0	0	0
2018-19	0	0	0
2019-20	0	0	0
2020-21	0	0	0
	<u>\$9,575,000</u>	<u>\$2,101,284</u>	<u>\$11,676,284</u>

Interest payment due dates on the 2001 Series A are June 1 and December 1. Maturing principal are due June 1 of each year. On May 15, 2002, all the callable portion of the 1994 Series General Obligation Bonds was refunded. Interest payment due dates on the 2002 G.O. Refunding Bonds are June 1 and December 1.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

GENERAL OBLIGATION BONDS-Debt Service Schedule

Fiscal Year	Zero Coupon Bond (Citizens Bond)			Series 1997 G.O. Advance Refunding Bonds		
	Principal	Interest	Fiscal Year Requirement	Principal	Interest	Fiscal Year Requirement
2007-08	\$3,300,000	\$0	\$3,300,000	\$115,000	\$728,668	\$843,668
2008-09				2,510,000	666,980	3,176,980
2009-10				2,690,000	543,435	3,233,435
2010-11				2,875,000	399,813	3,274,813
2011-12				3,095,000	243,375	3,338,375
2012-13				3,320,000	83,000	3,403,000
2013-14	<u>855,217</u>	<u>309,783</u>	<u>1,165,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$4,155,217</u>	<u>\$309,783</u>	<u>\$4,465,000</u>	<u>\$14,605,000</u>	<u>\$2,665,270</u>	<u>\$17,270,270</u>

Note: The 1994 Bond issue includes an \$8,355,000 5.25% Term Bond due January 15, 2014 @ 99.38%

Interest payment due dates on the 1992 Series A are January 1 and July 1. Interest payment due dates on the 1994 Series are January 15 and July 1. On November 1, 1997, all the callable portion of the 1992 Series A Bonds was refunded. Interest payment due dates on the 1997 G.O. Advance Refunding Bonds are January 1 and July 1. On May 15, 2002, all the callable portion of the 1994 Series General Obligation Bonds was refunded. Interest payment due dates on the 2002 G.O. Refunding Bonds are June 1 and December 1.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

LIMITED TAX PENSION BONDS-Debt Service Schedule

LIMITED TAX PENSION BOND SERIES 2003

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Year Requirement</u>
2007-08	\$1,670,000	\$5,214,871	\$6,884,871
2008-09	1,710,000	5,173,288	6,883,288
2009-10	1,765,000	5,125,066	6,890,066
2010-11	1,930,000	5,068,409	6,998,409
2011-12	2,290,000	5,001,438	7,291,438
2012-13	2,685,000	4,917,395	7,602,395
2013-14	3,110,000	4,815,097	7,925,097
2014-15	3,565,000	4,693,496	8,258,496
2015-16	4,060,000	4,551,252	8,611,252
2016-17	4,590,000	4,385,198	8,975,198
2017-18	5,165,000	4,192,877	9,357,877
2018-19	5,810,000	3,944,441	9,754,441
2019-20	6,505,000	3,664,980	10,169,980
2020-21	7,250,000	3,352,089	10,602,089
2021-22	8,050,000	3,003,364	11,053,364
2022-23	8,910,000	2,616,159	11,526,159
2023-24	9,825,000	2,187,588	12,012,588
2024-25	10,810,000	1,715,006	12,525,006
2025-26	11,860,000	1,195,045	13,055,045
2023-26	<u>12,985,000</u>	<u>624,579</u>	<u>13,609,579</u>
	<u>\$114,545,000</u>	<u>\$75,441,633</u>	<u>\$189,986,633</u>

Interest payment due dates on the are December 1 and June 30.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

CERTIFICATE OF PARTICIPATION BONDS-Debt Service Schedule

C.O.P. Series 1998-Lease/Purchase

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Year Requirement</u>
2007-08	\$120,000	\$78,475	\$198,475
2008-09	125,000	73,135	198,135
2009-10	130,000	67,510	197,510
2010-11	135,000	61,660	196,660
2011-12	140,000	55,450	195,450
2012-13	150,000	48,870	198,870
2013-14	155,000	41,820	196,820
2014-15	165,000	34,380	199,380
2015-16	170,000	26,460	196,460
2016-17	180,000	18,130	198,130
2017-18	<u>190,000</u>	<u>9,310</u>	<u>199,310</u>
	<u>\$1,660,000</u>	<u>\$515,200</u>	<u>\$2,175,200</u>

Interest payment due dates on the 1998 Series are January 15 and July 15.

PORTLAND COMMUNITY COLLEGE**ADOPTED BIENNIUM 2007-2009 BUDGET****GENERAL OBLIGATION BONDS****Ratio of Net Bonded Debt to Real Market Value & Net Bonded Debt Per Capita**

LAST FIVE FISCAL YEARS (in Thousands)

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
General obligation bonds	\$ 138,567	\$ 149,089	\$ 158,568	\$ 167,767	\$ 175,231
Actual property value	\$ 143,776,579	\$ 123,143,688	\$ 115,982,407	\$ 121,895,037	\$ 113,625,645
Percentage of actual property value	0.10%	0.12%	0.14%	0.14%	0.15%
Student population (estimated)	86	88	91	84	102
Per capita	\$ 1.61	\$ 1.69	\$ 1.74	\$ 2.00	\$ 1.72

Other Governmental non tax bonded debt

Limited tax pension bonds	\$ 114,545	\$ 116,180	\$ 117,730	\$ 118,965	\$ 119,995
Certificate of participation	\$ 1,660	\$ 1,775	\$ 1,885	\$ 1,990	\$ 2,090
Utility loan	\$ 73	\$ 90	\$ 103	\$ 115	\$ 126
Student population (estimated)	86	88	91	84	102
Per capita	\$ 1.33	\$ 1.32	\$ 1.29	\$ 1.42	\$ 1.18

Total Debt

Total Debt	\$ 254,845	\$ 267,134	\$ 278,286	\$ 288,837	\$ 297,442
Actual property value	\$ 143,776,579	\$ 123,143,688	\$ 115,982,407	\$ 121,895,037	\$ 113,625,645
Percentage of actual property value	0.18%	0.22%	0.24%	0.24%	0.26%
Student population (estimated)	86	88	91	84	102
Per capita	\$ 2.96	\$ 3.04	\$ 3.06	\$ 3.44	\$ 2.92

RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN**LAST TEN FISCAL YEARS (in Thousands)**

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
General obligation bonds outstanding	\$ 138,567	\$ 149,089	\$ 158,568	\$ 167,767	\$ 175,231
Less: Amounts set aside to repay general debt	<u>(2,537)</u>	<u>(3,216)</u>	<u>(3,668)</u>	<u>(2,573)</u>	<u>(1,854)</u>
Total net debt applicable to debt limit (1)	136,030	145,873	154,900	165,194	173,377
Legal debt limit (2)	<u>2,156,649</u>	<u>1,847,155</u>	<u>1,739,736</u>	<u>1,828,426</u>	<u>1,704,385</u>
Legal debt margin	<u>\$ 2,020,619</u>	<u>\$ 1,701,282</u>	<u>\$ 1,584,836</u>	<u>\$ 1,663,232</u>	<u>\$ 1,531,008</u>
Legal debt margin as a percentage of the debt limit	93.69%	92.10%	91.10%	90.97%	89.83%

ADOPTED BIENNIUM 2007-2009 BUDGET
GENERAL OBLIGATION BONDS
Schedule of Direct Overlapping Debt

		(in Thousands)
DIRECT AND OVERLAPPING GROSS BONDED DEBT-As of June 30, 2007		
	PERCENT OVERLAP	OVERLAPPING GROSS BONDED DEBT (1)
DIRECT DEBT		
Portland Community College General Obligation Bonds (2)	100%	\$ 138,567
OVERLAPPING DISTRICT		
Clackamas County	17.6%	14,421
Clackamas County School District 7J (Lake Oswego)	98.4%	123,085
City of Lake Oswego	98.8%	27,552
Columbia County	75.2%	13,450
Columbia County School District 502 (St Helens)	99.9%	35,083
Northwest Regional ESD	82.9%	6,669
Multnomah County	73.6%	225,893
Port of Portland	68.4%	50,429
Multnomah County Drainage District No.1	100.0%	6,045
Metro	72.4%	220,520
Tri-Met	73.1%	170,793
Multnomah County School District 1J (Portland)	100.0%	484,691
Multnomah County School District 51J (Riverdale)	100.0%	12,346
Multnomah ESD	72.4%	27,233
City of Portland	84.9%	593,664
Washington County	100.0%	127,805
Tualatin Hills Park & Rec. District	100.0%	17,394
Tualatin Valley Fire & Rescue District	84.8%	19,384
Washington County School District 13 (Banks)	100.0%	8,670
Washington County School District 15 (Forest Grove)	100.0%	80,655
Washington County School District 23J (Tigard-Tualatin)	97.3%	109,559
Washington County School District 48J (Beaverton)	100.0%	581,905
Washington County School District 88J (Sherwood)	92.6%	136,629
Washington County School District 1J (Hillsboro)	100.0%	384,393
City of Beaverton	100.0%	15,285
City of Forest Grove	100.0%	8,340
City of Hillsboro	100.0%	25,570
City of Sherwood	100.0%	8,345
City of Tigard	100.0%	13,379
City of Tualatin	90.0%	10,898
Chehalem Park & Recreation District	100.0%	7,420
Yamhill County School District 29J (Newberg)	97.5%	91,141
City of Newberg	100.0%	6,160
Clackamas County ESD	18.7%	5,151
Other	100.0%	27,560
Total Overlapping Debt		3,697,518
TOTAL DIRECT AND OVERLAPPING DEBT		\$ 3,836,085

(1) Gross Bonded Debt includes all bonds backed by general obligation pledge including Bancroft Act general obligation improvement bonds, self-supporting obligation bonds and limited tax debt.

(2) A Certificate of Participation does not meet the definition of gross bonded debt per ORS 341.675.

Source: Oregon State Treasury.

Budget Calendar

Notice of Budget Committee Meeting

Notice of Public Hearing by the Board of Directors

Notice of Public Hearing by the Multnomah Tax Supervising
And Conservation Commission

Res. 07-073 Resolution Approving the Proposed Budget
And Property Tax Levy for the Biennium
2006-2009

Res. 07-115 Resolution Adopting the Portland Community
College District Budget for the Biennium
2007-2009, making Appropriations and
Determining and Declaring Ad Valorem Tax
Levies commencing July 1, 2007.

ED Forms

LB Forms

2007-2009 BIENNIUM BUDGET CALENDAR

September 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July 2006 to Oct. 2006

Work with TSCC and with Technology Solution staff on the technical issues related to the biennial budget process.

Sept 2006 to Feb 2007

Executive level determination of budget policies, including any discussion on reductions and augmentations. District President and Cabinet will develop the budget policy decisions based on the College Educational Master Plan and the academic planning process.

Sept. 21, 2006 Board Meeting: Staff presentation to the Board about a Biennium Budget beginning the 2007-09 Biennium.

October 2006

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Oct. to Nov. 2006

President and Cabinet to establish the preliminary budget process based on the feedback from the Planning Council.

Oct. 9, 2006

Deadline to identify and submit a list of new faculty positions to HR (Phase 1). HR to initiate recruitment process (for faculty "block hire") for September 2007 and appointment (for FY 2007-08)

Oct. 31, 2006

Fourth Week Fall Term: Associate Vice President, Finance to present an updated estimate of revenues and expenditures for the fiscal year 2006-07 and any known budget issues affecting the biennium 2007-09 budget.

November 2006

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Nov. 8, 2006

District President and Cabinet to finalize detail of the Biennium Budget Calendar. District President appoints the members of the Budget Advisory Committee (BAC)--to present the budget calendar.

Nov. 30, 2006

Budget Office issues an updated FY 2006-07 Base Budget Report that includes permanent budget augmentations made after July 1, 2006.

Note: Board Meeting dates are in RED

2007-2009 BIENNIUM BUDGET CALENDAR

December 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Dec. 04, 2006 New initiatives for 1st year (2007-08) are due to the Cabinet. Vice President of Finance to provide the report summarizing the initiatives.

Dec. 05, 2006 Budget Advisory Committee Meeting

Dec. 07, 2006 **Board Meeting:** First reading of resolution to adopt a biennium budget beginning 2007-09 (per ORS 294.323)

Dec. 15, 2006 Draft of the Budget Preparation Manual is sent to the District Vice President for review and comments.

January 2007

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jan. 09, 2007 Deadline to identify and submit a list of new faculty positions to HR (Phase 2). HR to initiate recruitment process (faculty "block hire") for September 2007 appointment (FY 2008-09).

Jan. 18, 2007 **Board Meeting:** 2nd reading and adoption of the resolution to adopt a biennium budget for 2007-09. Budget work session to go over preliminary budget assumptions.

Jan. 23, 2007 Budget Office provides the Budget Preparation Manual and budget worksheets. Department/Divisions will be granted access to the budget system to make changes within each Executive Officer's Base Budget. A Base Budget that includes all known budget adjustments affecting the 2007-09 biennium will also be provided to the Executives.

Jan. 26, 2007 Budget Advisory Committee Meeting

Jan. 25, 2007 **Board Work Session**

February 2007

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

Feb. 22, 2007 Budget Advisory Committee Meeting

Feb. 22, 2007 **Board Meeting: Vice President, Administrative Services and Associate Vice President, Finance** brief the Board on the budget assumptions for the biennium 2007-09.

Feb. 23, 2007 **Deadline** for departments to submit position changes to the Budget Office.

Feb. 28, 2007 All department changes are to be completed. Access to Banner Budget Form is deactivated. Departments will not be able to make any more changes to the preliminary budget after this date. Budget Office reviews changes and make further corrections as needed. The preliminary budget phase will be closed and proposed phase activated.

Note: Board Meeting dates are in RED

2007-2009 BIENNIUM BUDGET CALENDAR

March 2007

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- Mar. 07, 2007** District President to meet with all PCC managers to discuss the budget decisions at the quarterly manager's meeting.
- Mar. 12, 2007** Draft of the District President's Budget Message to be sent to the Vice President, Administrative Svcs. and the Director, Institutional Advancement for review and comments.
- Mar. 12, 2007** 2nd and Final Report: Budget Office issues the final Proposed Budget Report for review by the departments.
- Mar. 15, 2007** **Board Meets as the Budget Committee** (Budget Planning/Work Session). The Board as a Budget Committee holds its first meeting. The District President, District Vice President and Vice President of Finance to give the budget update, further discuss budget assumptions and solicit Board input on the Biennium 2007-09 budget.
- Mar. 22, 2007** Budget Advisory Committee Meeting
- Mar. 26, 2007** Final draft of the President's Budget Message is sent to the District President for review and approval.
- Mar. 25, 2007** Due date to send publication to the Oregonian newspaper.
- Mar. 31, 2007** Publish 1st Notice of Budget Public Hearing.

April 2007

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- Apr. 03, 2007** Proposed Budget document is sent to Print Center for duplication and printing.
- Apr. 01 to Apr. 26, 2007** Budget Update Sessions: The District President holds budget forums on campuses/centers.
- Apr. 13, 2007** Publish 2nd Notice of Budget Public Hearing.
- Apr. 13, 2007** Deliver the District President's Budget Message and a copy of the Proposed 2007-09 Biennium Budget to the Board.
- April 19, 2007** **Board Meets as the Budget Committee:** The Budget Committee to hold a public hearing on the Proposed 2007-09 Biennium Budget and to approve the budget by resolution. The Budget Committee also approves the proposed property tax levies (2 years) for the biennium.
- Apr. 24, 2007** **Deadline to submit approved budget to TSCC**
- April 26, 2007** Budget Advisory Committee Meeting

Note: Board Meeting dates are in RED

2007-2009 BIENNIUM BUDGET CALENDAR

May 2007

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

May 1 & 9, 2007 Publish the approved 2007-09 Biennium Budget and the notice of the scheduled public hearing with TSCC (not less than 5 days from meeting date).

May 15, 2007 Staff to present the approved budget to TSCC. TSCC conducts a public hearing on the budget, approves and certifies the budget (3:00 pm at TSCC Board Room).

May 17, 2007 **Board Meeting:** To discuss budget issues before adoption of the budget if needed

May 24, 2007 Budget Advisory Committee Meeting

June 2007

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Jun. 21, 2007 **Board Meeting:** Board approves the Resolution to adopt the 2007-09 Biennium Budget and make appropriations. Board also approves a resolution to levy and categorize property taxes for the 1st and 2nd year of the biennium.

July 2007

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Jul. 16, 2007 Deadline to file all Property Tax Levy Forms, Adopted Budget Resolution and Adopted Budget document with TSCC, County Assessors and the Oregon Dept. of Revenue.

August 2007

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Aug 2007 to Feb. 2008 District President and the Cabinet determine the process for developing the budget for the 2nd year of the biennium, including new initiatives, changes, reductions, and the Educational Master Plan.

Feb. 2008 to May 2008 Implement the 2nd year budget development process determined above by the District President and the Cabinet. May is the deadline for submitting budget changes for 2nd year of the 2007-09 biennium.

Note: Board Meeting dates are in RED

2007-2009 BIENNIUM BUDGET CALENDAR

June 2008

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Jun. 25, 2008 **Board Meeting:** (if necessary) Board approves a Supplemental Budget Resolution for the budget changes affecting the 2nd year of biennium budget period (i.e., transfers from contingency accounts and between appropriation categories).

July 2008

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jul. 15, 2008 Deadline to file all Property Tax Levy Forms and Adopted Budget Resolution with the County Assessors Office.
(Regardless of whether a budget is for a single fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing property taxes for the ensuing year must be submitted to the County Assessor's Office by July 15). ORS 294.323 [2]

Note: Board Meeting dates are in RED

The Oregonian

EST. 1870

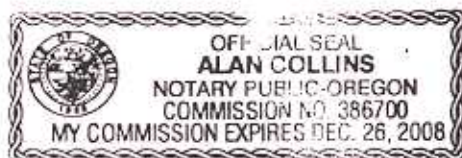
Practically Indispensable.

1320 SW Broadway, Portland, OR 97201-3499

Affidavit of Publication

I, Michelle Harris, duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the city of Portland, in Multnomah County, Oregon; that the advertisement, (the printed text of which is shown below or shown in the attached tear sheet) was published without interruption in the entire and regular issue The Oregonian or the issue on the following dates:

3/1/2007, 3/9/2007



Michelle Harris

Principal Clerk of the Publisher:

3/3/7
Subscribed and sworn to before me this date:

Alan Collins
Notary:

Ad Order Number: 0002122179

NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of the **Portland Community College District**, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, will be held on March 15, 2007 at 7:30 p.m. at the Rock Creek Campus Events Center, Bldg. 9 Room 122, 17705 N.W. Springville Road, Portland, Oregon.

The purpose of the meeting is to receive staff report on the status of the budget development process, solicit input from any interested citizens of the community and to provide input on the development of the biennial fiscal year 2007-2009 budget. This is a public meeting and any person may appear at the meeting to discuss the budget.

Published in the Oregonian March 1, 2007 & March 9, 2007.



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Portland Community College District**, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, will be held on March 15, 2007 at 7:30 p.m. at the Rock Creek Campus Events Center, Bldg. 9 Room 122, 17705 N.W. Springville Road, Portland, Oregon.

The purpose of the meeting is to receive staff report on the status of the budget development process, solicit input from any interested citizens of the community and to provide input on the development of the biennial fiscal year 2007-2009 budget. This is a public meeting and any person may appear at the meeting to discuss the budget.

Published in the Oregonian
March 1, 2007 & March 9, 2007

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Portland Community College District, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, on the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009 will be held on April 19, 2007 at 7:30 p.m. at the Cascade Campus Events, Moriarty Arts and Humanities Building, 705 N. Killingsworth St. Portland, Oregon.

The meeting will take place on the 19th day of April 2007 at 7:30 P.M. The purpose of the meeting is to receive the President's budget message and the Proposed Budget document for the Biennium Fiscal Year 2007-2009.

A copy of the budget document may be inspected or obtained on or after April 16, 2007 At the Financial Services Office, Room 1513 Capital Center, 18624 N.W. Walker Road Beaverton, Oregon between the hours of 8:00 A. M. and 5:00 P.M. during the regular business days.

THE OREGONIAN • FRIDAY, APRIL 13, 2007

Published in the Oregonian
April 2, 2007 & April 13, 2007

NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the Portland Community College District, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, on the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009 will be held on April 19, 2007 at 7:30 p.m. at the Cascade Campus Events, Moriarty Arts and Humanities Building, 705 N. Killingsworth St. Portland, Oregon.
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Published in The Oregonian April 2, 2007 & April 13, 2007

The Oregonian

EST. 1860

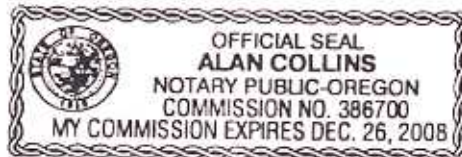
Practically Indispensable.

1320 SW Broadway, Portland, OR 97201-3499

Affidavit of Publication

I, Darlene Dorman, duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the city of Portland, in Multnomah County, Oregon; that the advertisement, (the printed text of which is shown below or shown in the attached tear sheet) was published without interruption in the entire and regular issue The Oregonian or the issue on the following dates:

4/2/2007, 4/13/2007



Darlene Dorman

Principal Clerk of the Publisher:

4/16/07

Subscribed and sworn to before me this date:

Alan Collins

Notary:

Ad Order Number: 0002152250

NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of the **Portland Community College District**, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, on the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009 will be held on April 19, 2007 at 7:30 p.m. at the Cascade Campus Events, Moriarty Arts and Humanities Building, 705 N. Killingsworth St. Portland, Oregon. The meeting will take place on the 19th day of April 2007 at 7:30 P.M. The purpose of the meeting is to receive the President's budget message and the Proposed Budget document for the Biennium Fiscal Year 2007-2009. A copy of the budget document may be inspected or obtained on or after April 16, 2007 At the Financial Services Office, Room 1513 Capital Center, 18624 N.W. Walker Road Beaverton, Oregon between the hours of 8:00 A. M. and 5:00 P.M. during the regular business days. Published in The Oregonian April 2, 2007 & April 13, 2007

The Oregonian

EST. 1850

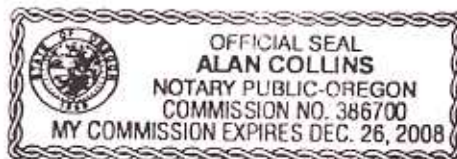
Practically Indispensable.

1320 SW Broadway, Portland, OR 97201-3499

Affidavit of Publication

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6/8/2007, 6/16/2007



Darlene Dorman
Principal Clerk of the Publisher:

6/19/07
Subscribed and sworn to before me this date:

Alan Collins
Notary:

Ad Order Number: 0002212742

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors of Portland Community College District, of Multnomah, Clackamas, Columbia, Washington and Yamhill Counties, State of Oregon, will be held at the Southeast Center Facility, Mt. Tabor Hall, Room 143 & 144, S.E. 82nd Avenue, Portland, Oregon. The meeting will take place on the 21st day of June 2007 at 7:30 p.m.

Included in the Board agenda is a resolution to adopt the budget of the Portland Community College District for the Biennium Fiscal Year 2007-2009. Also included in the agenda is a resolution to amend the Fiscal Year 2006-2007 Budget. This is a public meeting and any interested persons may appear in the meeting to discuss the budget.

A copy of the budget may be inspected or obtained at on or after June 11, 2007 at Room 1513 Washington County Work Force Training Center, 18624 N. W. Walker Road, Beaverton Oregon between the hours of 8:00 a.m. to 5:00 p.m.

Published in The Oregonian June 8, 2007 and June 16, 2007



NOTICE OF BUDGET HEARING

A meeting of the Board of Directors of Portland Community College District, of Multnomah, Clackamas, Columbia, Washington and Yamhill Counties, State of Oregon, will be held at the Southeast Center Facility, Mt. Tabor Hall, Room 143 & 144, S.E. 82nd Avenue, Portland, Oregon. The meeting will take place on the 21st day of June 2007 at 7:30 p.m.

Included in the Board agenda is a resolution to adopt the budget of the Portland Community College District for the Biennium Fiscal Year 2007-2009. Also included in the agenda is a resolution to amend the Fiscal Year 2006-2007 Budget. This is a public meeting and any interested persons may appear in the meeting to discuss the budget.

A copy of the budget may be inspected or obtained at on or after June 11, 2007 at Room 1513 Washington County Work Force Training Center, 18624 N. W. Walker Road, Beaverton Oregon between the hours of 8:00 a.m. to 5:00 p.m.

Published in The Oregonian
June 8, 2007 and June 16, 2007

The Oregonian

EST. 1858

Practically Indispensable.

1320 SW Broadway, Portland, OR 97201

Public Notices

NOTICE OF BUDGET HEARING

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee of the Portland Community College District, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, to discuss the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009.

The hearing will be held at the Tax Supervising and Conservation Commission Board Room at 1120 S. W. 5th Avenue, 15th Floor, Room 1500, Portland, Oregon on the 15th day of May 2007 at 3:00 P.M. The purpose of the hearing is to discuss the budget with any interested persons.

A copy of the budget document may be inspected or obtained at the Financial Services Office, Room 1513 Capital Center, 18624 N.W. Walker Road Beaverton, Oregon between the hours of 8:00 A.M. and 5:00 P.M. during the regular business days.

TOTAL BUDGET REQUIREMENTS \$623,545,736 (including Unappropriated Ending Fund Balance of \$60,733,351)

Property Tax Levy-First Year of the Biennium Period July 1, 2007-June 30, 2008: Subject to Education Limit: \$0.2828 per \$1,000 of Assessed Value: Estimated Property Tax Levy: \$24,008,915 Excluded from the Limitation: \$19,119,182

Property Tax Levy-Second Year of the Biennium Period July 1, 2008-June 30, 2009: Subject to Education Limit: \$0.2828 per \$1,000 of Assessed Value: Estimated Property Tax Levy: \$24,849,227 Excluded from the Limitation: \$19,880,622

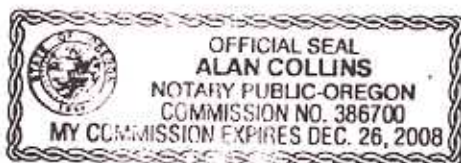
Change from Last Year: Subject to Education Limit: increased by \$1,231,648 Excluded from the Limitation: increase by \$2,261,255

Published in the Oregonian May 1, 2007 & May 8, 2007

Affidavit of Publication

I, Darlene Dorman, duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the city of Portland, in Multnomah County, Oregon; that the advertisement, (the printed text of which is shown below or shown in the attached tear sheet) was published without interruption in the entire and regular issue The Oregonian or the issue on the following dates:

5/1/2007, 5/8/2007



Darlene Dorman
Principal Clerk of the Publisher:

5/9/07
Subscribed and sworn to before me this date:

Alan Collins
Notary:

Ad Order Number: 0002174794

NOTICE OF BUDGET HEARING A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee of the **Portland Community College District**, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties, State of Oregon, to discuss the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009.

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A copy of the budget document may be inspected or obtained at the Financial Services Office, Room 1513 Capital Center, 18624 N.W. Walker Road Beaverton, Oregon between the hours of 8:00 A. M. and 5:00 P.M. during the regular business days.

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Property Tax Levy-**Second Year** of the Biennium Period July 1, 2008-June 30, 2009: Subject to Education Limit: \$0.2828 per \$1,000 of Assessed Value: Estimated Property Tax Levy: \$24,849,227 Excluded from the Limitation: \$19,880,622

Change from Last Year: Subject to Education Limit: increased by \$1,231,648 Excluded from the Limitation: increase by \$2,261,255

Published in the Oregonian May 1, 2007 & May 8, 2007

NOTICE OF BUDGET HEARING

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee of the **Portland Community College District, Clackamas, Columbia, Multnomah, Yamhill and Washington Counties**, State of Oregon, to discuss the budget for the Biennium Fiscal Year beginning July 1, 2007 to June 30, 2009.

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A copy of the budget document may be inspected or obtained at the Financial Services Office, Room 1513 Capital Center, 18624 N.W. Walker Road Beaverton, Oregon between the hours of 8:00 A. M. and 5:00 P.M. during the regular business days.

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Subject to Education Limit: \$0.2828 per \$1,000 of Assessed Value: Estimated Property Tax Levy: \$24,008,915

Excluded from the Limitation: \$19,119,182

Property Tax Levy-Second Year of the Biennium Period July 1, 2008-June 30, 2009:

Subject to Education Limit: \$0.2828 per \$1,000 of Assessed Value: Estimated Property Tax Levy: \$24,849,227

Excluded from the Limitation: \$19,880,622

Change from Last Year:

Subject to Education Limit: increased by \$1,231,648

Excluded from the Limitation: increase by \$2,261,255

April 19, 2007

07-073

APPROVAL OF THE PORTLAND COMMUNITY COLLEGE
PROPOSED BUDGET FOR THE 2007-2009 BIENNIUM.

PREPARED BY: Odie Sarmiento, Budget Manager

APPROVED BY: Wing-Kit Chung, Vice President of Finance
Randy McEwen, District Vice President
Dr. Preston Pulliams, District President

REPORT: The President has delivered his budget message and the budget document for the 2007-2009 biennium to the Board of Directors of Portland Community College District. The Board, acting as the Budget Committee, has reviewed and completed the public input process on the Proposed Biennial Budget for 2007-2009 as required by ORS 294.406.

RECOMMENDATION: That the Board of Directors, acting as the Budget Committee of the College, approves the Portland Community College District Proposed Budget for 2007-2009 Biennium, including the property tax levies for the next 2 years as outlined below, for submission to the Multnomah County Tax Supervising and Conservation Commission.

For the 1st year of the biennium period July 1, 2007 to June 30, 2008:

Amount Subject to the Education Limitation:

General Fund \$0.2828* per \$1,000 of assessed value

*constitutionally established by Ballot Measure 50

Amount Excluded from the Limitation (to repay G.O. Bonds):

Debt Service Fund \$19,119,182

For the 2nd year of the biennium period July 1, 2008 to June 30, 2009:

Amount Subject to the Education Limitation:

General Fund \$0.2828* per \$1,000 of assessed value

*constitutionally established by Ballot Measure 50

Amount Excluded from the Limitation (to repay G.O. Bonds):

Debt Service Fund \$19,880,622

April 19, 2007

07- 073

APPROVAL OF THE PORTLAND COMMUNITY COLLEGE
PROPOSED BUDGET FOR THE BIENNIUM 2007-2009-
continued

APPROVED BY THE GOVERNING BOARD OF THE PORTLAND COMMUNITY
COLLEGE DISTRICT THIS 19th DAY OF APRIL 2007.

ATTEST:


Dr. Preston Pulliams
District President

APPROVED:


Jaime Lim
Chair, Board of Directors

June 21, 2007

07-115

RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES

PREPARED BY: Odie Sarmiento, Budget Manager

APPROVED BY: Wing-Kit Chung, Vice President of Finance
Randy McEwen, District Vice President
Dr. Preston Pulliams, District President

REPORT: On April 19, 2007, the Board of Directors of Portland Community College District, acting as the Budget Committee, approved the Biennium 2007-2009 budget.

On May 15, 2007, the Multnomah County Tax Supervising and Conservation Commission (TSCC), after due notice and a public hearing on the budget and by a majority vote of members of the Commission, certified the Biennium 2007-2009 budget with no objection and to be in substantial compliance with the requirement of the Oregon Budget Law.

There were changes made to the budget after TSCC's certification. The information was not available at the time the budget was approved. These changes are described and listed in Attachment "A" of this resolution.

The budget changes are within the scope and limitation allowed by ORS 294.435 and will not change the property tax levy as approved by the Budget Committee on April 19, 2007.

RECOMMENDATION: That the Board of Directors approve this resolution adopting the budget of the Portland Community College District for the Biennium 2007-2009 commencing July 1, 2007 in the total sum of \$624,144,147 for the following funds and appropriations as set forth as follows:

June 21, 2007

07-115

RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued

BE IT RESOLVED that the Board of Directors of the Portland Community College District hereby adopts the budget for the Biennium 2007-2009 in the total amount of \$624,144,147.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2007 and for the purposes shown below are hereby appropriated.

	Total Fund Appropriations	Unappropriated Ending Fund Balance	Total Fund
General Fund	\$289,026,470	\$16,211,981	\$305,238,451
CEU/CED (1900) Fund	14,792,226	0	14,792,226
Auxiliary Fund	1,549,404	0	1,549,404
Contracts and Grants Fund	69,956,409	2,279,855	72,236,264
Student Activities Fund	2,438,338	0	2,438,338
Student Financial Aid Fund	65,434,133	0	65,434,133
Capital Projects Fund	11,297,000	241,054	11,538,054
College Bookstore Fund	24,865,056	5,401,258	30,266,314
Food Services Fund	7,760,412	0	7,760,412
Parking Operations Fund	5,049,055	219,713	5,268,768
Print Center Fund	2,677,150	123,846	2,800,996
Internal Charge-P.E.R.S./Reserve	13,778,159	27,761,452	41,539,611
Risk Management Fund	4,117,271	1,645,961	5,763,232
Early Retirement Fund	1,749,412	1,509,765	3,259,177
Debt Service Fund (G.O. Bonds)	37,191,652	2,843,490	40,035,142
P.E.R.S. Bond Fund	13,778,159		13,778,159
Capital Lease/Purchase Fund	396,610	48,856	445,466
TOTAL	<u>\$565,856,916</u>	<u>\$58,287,231</u>	<u>\$624,144,147</u>

Note: Unappropriated ending Fund Balance is not an appropriation.

June 21, 2007

07-115

**RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued**

GENERAL FUND

Campus programs areas:

Sylvania	\$68,663,575
Rock Creek Campus	40,882,137
Cascade	32,414,985
Extended Learning	14,167,303

Non-program areas:

Personal Services	70,034,087
Materials & Services	33,349,985
Capital Outlay	2,203,388
Transfers	11,010,154
Contingency	16,300,856
TOTAL APPROPRIATIONS	\$289,026,470
Unappropriated Ending Fund Balance (see note)	16,211,981
TOTAL GENERAL FUND	<u>\$305,238,451</u>

CONTRACTS AND GRANTS FUND

State Grants	\$11,908,663
Federal Grants	37,863,272
Local Contracts	12,592,116
Transfers	4,136,600
Contingency	3,455,758
TOTAL APPROPRIATIONS	\$69,956,409
Unappropriated Ending Fund Balance (see note)	2,279,855
TOTAL CONTRACTS AND GRANTS FUND	<u>\$72,236,264</u>

STUDENT FINANCIAL AID FUND

College Funded Programs	\$872,390
Federal Programs	62,443,949
Short Term Student Loan Program	688,626
Transfer	633,000
Contingency	796,168
TOTAL STUDENT FINANCIAL AID FUND	<u>\$65,434,133</u>

Note: Unappropriated ending Fund Balance is not an appropriation.

June 21, 2007

07-115

**RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued**

CEU/CED (1900) FUND

Sylvania Campus	\$924,762
Cascade Campus	86,471
Extended Learning Campus	13,552,276
Contingency	228,717
TOTAL CEU/CED (1900) Fund	<u>\$14,792,226</u>

AUXILIARY FUND

Facilities Usage	\$971,047
Campus Activities	448,470
Transfers	90,417
Contingency	39,470
TOTAL AUXILIARY FUND	<u>\$1,549,404</u>

STUDENT ACTIVITIES FUND

Sylvania Campus Programs	\$943,013
Rock Creek Campus Programs	652,983
Cascade Campus Programs	510,094
Extended Learning Campus Programs	156,250
Contingency	175,998
TOTAL STUDENT ACTIVITIES FUND	<u>\$2,438,338</u>

CAPITAL PROJECTS FUND

Capital Outlay	10,747,000
Contingency	550,000
TOTAL APPROPRIATIONS	<u>\$11,297,000</u>
Unappropriated Ending Fund Balance (see note)	241,054
TOTAL CAPITAL PROJECTS FUND	<u>\$11,538,054</u>

Note: Unappropriated ending Fund Balance is not an appropriation.

June 21, 2007

07-115

**RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued**

COLLEGE BOOKSTORE FUND

Bookstore Operations	\$20,968,708
Transfers	796,812
Contingency	3,099,536
TOTAL APPROPRIATIONS	\$24,865,056
Unappropriated Ending Fund Balance (see note)	5,401,258
TOTAL COLLEGE BOOKSTORE FUND	<u>\$30,266,314</u>

FOOD SERVICES FUND

Food Services Operations	\$7,292,670
Transfers	83,006
Contingency	384,736
TOTAL FOOD SERVICES FUND	<u>\$7,760,412</u>

PARKING OPERATIONS FUND

Parking Operations	\$3,498,380
Transfers	855,662
Contingency	695,013
TOTAL APPROPRIATIONS	\$5,049,055
Unappropriated Ending Fund Balance (see note)	219,713
TOTAL PARKING OPERATIONS FUND	<u>\$5,268,768</u>

PRINT CENTER FUND

Print Center Operations	\$2,143,297
Transfers	172,612
Contingency	361,241
TOTAL APPROPRIATIONS	\$2,677,150
Unappropriated Ending Fund Balance (see note)	123,846
TOTAL PRINT CENTER FUND	<u>\$2,800,996</u>

RISK MANAGEMENT FUND

Self Insurance & Risk Administration	\$3,259,491
Contingency	857,780
TOTAL APPROPRIATIONS	\$4,117,271
Unappropriated Ending Fund Balance (see note)	1,645,961
TOTAL RISK MANAGEMENT FUND	<u>\$5,763,232</u>

Note: Unappropriated ending Fund Balance is not an appropriation.

June 21, 2007

07-115

**RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued**

INTERNAL SERVICE-P.E.R.S\RESERVE

Transfers	\$13,778,159
Unappropriated Ending Fund Balance (see note)	27,761,452
TOTAL INTERNAL CHARGE-P.E.R.S\RESERVE	\$41,539,611

EARLY RETIREMENT FUND

Personal Services	\$1,549,412
Contingency	200,000
TOTAL APPROPRIATIONS	\$1,749,412
Unappropriated Ending Fund Balance (see note)	1,509,765
TOTAL EARLY RETIREMENT FUND	\$3,259,177

DEBT SERVICE (G.O. Bonds) FUND

Debt Service	\$37,191,652
Unappropriated Ending Fund Balance (see note)	2,843,490
TOTAL DEBT SERVICE (G.O. Bonds) FUND	\$40,035,142

CAPITAL LEASE/PURCHASE FUND

Debt Service	\$396,610
Unappropriated Ending Fund Balance (see note)	48,856
TOTAL CAPITAL LEASE/PURCHASE FUND	\$445,466

P.E.R.S. DEBT SERVICE FUND

Debt Service	\$13,778,159
TOTAL DEBT SERVICE (G.O. Bonds) FUND	\$13,778,159

Note: Unappropriated ending Fund Balance is not an appropriation.

June 21, 2007

07-115

RESOLUTION ADOPTING THE PORTLAND
COMMUNITY COLLEGE BUDGET FOR THE 2007-2009
BIENNIUM COMMENCING JULY 1, 2007, MAKING
APPROPRIATIONS AND DETERMINING AND
DECLARING AD VALOREM TAX LEVIES-continued

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Portland Community College District hereby imposes the taxes provided for in the adopted budget and that these taxes are hereby imposed and categorized for the tax year 2007-2008 and for 2008-2009 upon the assessed value of all taxable property within the Portland Community College District of Clackamas, Columbia, Multnomah, Washington, and Yamhill Counties, of the State of Oregon. The following allocation and categorization, subject to the limit of Section 11b, Article XI of the Oregon Constitution make up the aforementioned levy:

For the 1st year of the Biennium period 2007-2009 beginning July 1, 2007:

	<u>Education Limitation</u>	<u>Excluded from the Limitation</u>
GENERAL FUND	\$0.2828 per \$1,000 of assessed value	
DEBT SERVICE FUND		\$19,119,182


For the 2nd year of the Biennium period 2007-2009 beginning July 1, 2008:

	<u>Education Limitation</u>	<u>Excluded from the Limitation</u>
GENERAL FUND	\$0.2828 per \$1,000 of assessed value	
DEBT SERVICE FUND		\$19,880,622

AND, that the President of the Portland Community College District be hereby authorized and directed to file with the County Assessor of each County in which the Portland Community College District is located, a notice of tax levy and a true copy of the budget as finally adopted in accordance with the provisions of ORS 310.060 and ORS 294.555.

ADOPTED BY THE GOVERNING BOARD OF THE PORTLAND COMMUNITY COLLEGE DISTRICT THIS 21st DAY OF JUNE, 2007.

ATTEST:


Dr. Preston Pulliams
District President

APPROVED:


Jaime Lim
Chair, Board of Directors

ATTACHMENT "A"

Page 1 of 2

1. **GENERAL FUND****Changes in Expenditure requirements since April 19 2007**

Total Current Operating Expenditures as of April 19 2007, Approved Budget	\$288,116,470
Increase in transfer to Capital Projects Fund	910,000
Total Current Operating Expenditures as adjusted for Adoption	\$289,026,470
Unappropriated ending fund balance in the approved budget	\$17,121,98
To fund increase in transfer to Capital Projects Fund	(910,000)
Unappropriated ending fund balance for adoption, as adjusted	16,211,981
TOTAL GENERAL FUND	<u>\$305,238,45</u>

2. **STUDENT ACTIVITY FUND**

Total Revenues as of April 19 2007, Approved Budget	\$2,398,338
Increase in estimated beginning fund balance based on updated information	40,000
Total Revenues for Adoption, as adjusted	<u>\$2,438,338</u>

Changes in Expenditure requirements since April 19 2007

Total Current Operating Expenditures as of April 19 2007, Approved Budget	\$2,398,338
Increase in the Contingency account as a result of the increase in beginning fund balance	40,000
Total Current Operating Expenditures for Adoption as adjusted	<u>\$2,438,338</u>

3. **STUDENT FINANCIAL FUND**

Total Revenues as of April 19 2007, Approved Budget	\$65,050,837
Increase in Federal Grant revenue for new ACG Academic Competitive Grant	383,296
Total Revenues for Adoption, as adjusted	<u>\$65,434,133</u>

Changes in Expenditure requirements since April 19 2007

Total Current Operating Expenditures as of April 19 2007, Approved Budget	\$65,050,837
Appropriate new ACG Academic Competitive Grant	383,296
Total Current Operating Expenditures for Adoption as adjusted	<u>\$65,434,133</u>

4. **BOOKSTORE FUND**

Total Revenues as of April 19 2007, Approved Budget	\$29,465,079
Increase in revenue from sales of merchandise based on updated information	801,235
Total Revenues for Adoption, as adjusted	<u>\$30,266,314</u>

Changes in Expenditure requirements since April 19 2007

Total Current Operating Expenditures as of April 19 2007, Approved Budget	\$24,063,821
Increase in Materials for resale and freight expense account	660,000
Increase in the Contingency Account	141,235
Total Current Operating Expenditures for Adoption as adjusted	\$24,865,056
Unappropriated ending fund balance	5,401,258
TOTAL BOOKSTORE FUND	<u>\$30,266,314</u>

ATTACHMENT "A"

Page 2 of 2

5. **CAPITAL PROJECTS FUND**

Total Revenues as of April 19 2007, Approved Budget	\$10,628,054
Increase in transfer from General Fund	<u>910,000</u>
Total Revenues for Adoption, as adjusted	<u>\$11,538,054</u>

Changes in Expenditure requirements since April 19 2007

Total Current Operating Expenditures as of April 19 2007, Approved Budget	\$10,387,000
Increase in project budget	<u>910,000</u>
Total Current Operating Expenditures for Adoption as adjusted	\$11,297,000
Unappropriated ending fund balance	<u>241,054</u>
TOTAL CAPITAL PROJECTS FUND	<u>\$11,538,054</u>

6. **P.E.R.S.-Internal Service Fund**

Total Revenues as of April 19 2007, Approved Budget	\$20,696,863
Reduction in the estimated internal PERS charges based on updated information	(258,008)
Beginning fund balance in the approved budget as of April 19, 2007	\$22,378,868
Decrease in beginning fund balance estimate based on updated information	<u>(1,278,112)</u>
Beginning fund balance for adoption, as adjusted	<u>21,100,756</u>
Total Revenues for Adoption, as adjusted	<u>\$41,539,611</u>

Changes in Expenditure requirements since April 19 2007

Total Current Operating Expenditures for Adoption	\$13,778,159
Unappropriated ending fund balance in the approved budget	\$29,297,572
Reduction in the estimated ending fund balance based updated information	<u>(1,536,120)</u>
Unappropriated ending fund balance for adoption, as adjusted	<u>27,761,452</u>
TOTAL P.E.R.S. INTERNAL SERVICE FUND	<u>\$41,539,611</u>

FORM		NOTICE OF BUDGET HEARING		<input type="checkbox"/> Republication	
ED-1					
A meeting of the		Board of Directors of Portland Community College District		will be held on	
		(Governing Body)		(Date)	
<input type="checkbox"/> a.m.					
at <u>7:30</u>		<input checked="" type="checkbox"/> p.m.		Southeast Center, Mt Tabor Hall-Room 143 & 144, 2305 S.E. 82nd Avenue, Portland, Oregon.	
		(Location)			
The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2007 as approved by the				Budget Committee of the	
				(District Name)	
Portland Community College District.					
A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Room 1513 WCWTC 18624					
N.W. Walker Road, Beaverton, Oregon 97006 between the hours of <u>8:00 a.m.</u> and <u>5:00 p.m.</u> . This budget was prepared on					
a basis of accounting that is <input checked="" type="checkbox"/> consistent <input type="checkbox"/> not consistent with the basis of accounting used during the preceding year.					
Major changes, if any, and their effect on the budget are explained below. This budget is for: <input type="checkbox"/> Annual Period <input checked="" type="checkbox"/> 2-Year Period					
County	City	Date	Chairperson of Governing Body	Telephone Number	
Multnomah	Portland, Oregon	April 19, 2007	Jaime Lim, Board Chair	(503) 977-4620	
FINANCIAL SUMMARY					
			Adopted Budget	Approved Budget	
			This year 2006-2007	Next Year 2007-2009	
TOTAL OF ALL FUNDS					
Anticipated Requirements	1.	Total Instruction	\$98,317,450	\$204,275,134	
	2.	Total Support Services	91,331,138	203,638,930	
	3.	Total Enterprise and Community Services	18,227,680	36,502,546	
	4.	Total Facilities Acquisition and Construction	8,332,423	9,837,000	
	5.	Total Other Uses (includes Debt Service and Transfers)	39,519,942	82,012,843	
	6.	Total Contingencies	8,358,061	26,545,932	
	7.	Total All Other Expenditures and Requirements	0	0	
	8.	Total Unappropriated or Ending Fund Balance	46,653,141	60,733,351	
	9.	Total Requirements - add lines 1 through 8	\$310,739,835	\$623,545,736	
Anticipated Resources	10.	Total Resources Except Property Taxes	273,482,752	540,959,266	
	11.	Total Property Taxes to be Received	37,257,083	82,586,470	
	12.	Total Resources - add lines 10 and 11	\$310,739,835	\$623,545,736	
Estimated Ad Valerem Property Taxes	13.	Total Property Taxes to be Received (line 11)	37,257,083	82,586,470	
	14.	Plus: Estimated Property Taxes Not to be Received			
	A.	Loss due to constitutional limit	0	0	
	B.	Discounts Allowed, Other Uncollected Amounts	2,378,111	5,271,476	
	15.	Total Tax Levy - add lines 13 and 14	\$39,635,194	\$87,857,946	
Taxes By Type			Rate or Amount	Rate or Amount	
	16.	Permanent Rate Limit Levy (rate limit <u>\$0.2828</u>)	\$0.2828	\$0.2828	
	17.	Local Option Taxes	\$0	\$0	
	18.	Levy for Payment of Bonded Debt	\$16,857,927	\$38,999,804	
STATEMENT OF INDEBTEDNESS					
Debt Outstanding		Debt Authorized, Not Incurred			
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized Below		
PUBLISH BELOW ONLY IF COMPLETED					
Long-Term Debt		Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year		
		July 1, 2006	July 1, 2006		
Bonds		\$138,590,217	None		
Interest Bearing Warrants		None	None		
Other		116,205,000	None		
Total Indebtedness		\$254,795,217	None		
Short-Term Debt					
This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:					
FUND LIABLE		Estimated Amount to be borrowed	Estimated Interest Rate	Estimated Interest Cost	
General Fund		\$0	0.00%	\$0	

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

☐ Republication

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Capital Projects Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support Services							
3. Total Enterprise and Community Services							
4. Total Facilities Acquisition and Construction			2,351,184		5,020,000		9,837,000
5. Total Other Uses							
6. Total Contingencies					500,000		550,000
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			3,441,382		785,820		241,054
9. Total Requirements			5,792,566		6,305,820		10,628,054
10. Total Resources Except Property Taxes			5,792,566		6,305,820		10,628,054
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Capital Construction Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services							
3. Total Enterprise and Community Services							
4. Total Facilities Acquisition and Construction			15,149,837		3,312,423		0
5. Total Other Uses							
6. Total Contingencies					46,213		0
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			3,141,717		0		0
9. Total Requirements			18,291,554		3,358,636		0
10. Total Resources Except Property Taxes			18,291,554		3,358,636		0
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Food Services Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services							
3. Total Enterprise and Community Services			3,206,500		3,732,297		7,292,670
4. Total Facilities Acquisition and Construction							
5. Total Other Uses			25,808		40,300		83,006
6. Total Contingencies					440,980		384,736
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			456,624		0		0
9. Total Requirements			3,688,932		4,213,577		7,760,412
10. Total Resources Except Property Taxes			3,688,932		4,213,577		7,760,412
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Auxiliary Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services			365,241		649,959		1,419,517
3. Total Enterprise and Community Services							
4. Total Facilities Acquisition and Construction							
5. Total Other Uses			19,563		140,964		90,417
6. Total Contingencies					27,219		39,470
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			463,602		92,130		0
9. Total Requirements			848,406		910,272		1,549,404
10. Total Resources Except Property Taxes			848,406		910,272		1,549,404

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

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Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund	Actual Data		Adopted Budget		Approved Budget	
Student Activities Fund	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction						
2. Total Support services		863,392		1,073,110		2,262,340
3. Total Enterprise and Community Services						
4. Total Facilities Acquisition and Construction						
5. Total Other Uses						
6. Total Contingencies				99,435		135,998
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		110,425		0		
9. Total Requirements		973,817		1,172,545		2,398,338
10. Total Resources Except Property Taxes		973,817		1,172,545		2,398,338
Name of Fund	Actual Data		Adopted Budget		Approved Budget	
Contracts and Grants Fund	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction		24,535,765		28,237,565		62,364,051
2. Total Support services						
3. Total Enterprise and Community Services						
4. Total Facilities Acquisition and Construction						
5. Total Other Uses		1,912,013		2,024,000		4,136,600
6. Total Contingencies				1,411,878		3,455,758
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		2,084,742		2,098,355		2,279,855
9. Total Requirements		28,532,520		33,771,798		72,236,264
10. Total Resources Except Property Taxes		28,532,520		33,771,798		72,236,264
Name of Fund	Actual Data		Adopted Budget		Approved Budget	
Financial Aid Fund	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction						
2. Total Support services		22,813,546		26,171,275		63,621,669
3. Total Enterprise and Community Services						
4. Total Facilities Acquisition and Construction						
5. Total Other Uses		210,815		95,900		633,000
6. Total Contingencies				703,337		796,168
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		1,387,294		0		0
9. Total Requirements		24,411,655		26,970,512		65,050,837
10. Total Resources Except Property Taxes		24,411,655		26,970,512		65,050,837
Name of Fund	Actual Data		Adopted Budget		Approved Budget	
Bookstore Fund	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction						
2. Total Support services						
3. Total Enterprise and Community Services		9,537,055		9,600,682		20,308,708
4. Total Facilities Acquisition and Construction						
5. Total Other Uses		990,960		385,813		796,812
6. Total Contingencies				1,422,957		2,958,301
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		7,502,879		5,425,864		5,401,258
9. Total Requirements		18,030,894		16,835,316		29,465,079
10. Total Resources Except Property Taxes		18,030,894		16,835,316		29,465,079

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

☐ Republication

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Parking Operations Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services							
3. Total Enterprise and Community Services			1,419,604		1,924,599		3,498,380
4. Total Facilities Acquisition and Construction							
5. Total Other Uses			933,950		385,813		855,662
6. Total Contingencies					253,627		695,013
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			623,868		0		219,713
9. Total Requirements			2,977,422		2,564,039		5,268,768
10. Total Resources Except Property Taxes			2,977,422		2,564,039		5,268,768
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Risk Management Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services							
3. Total Enterprise and Community Services			919,642		1,805,295		3,259,491
4. Total Facilities Acquisition and Construction							
5. Total Other Uses			0				
6. Total Contingencies					335,000		857,780
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			3,056,339		1,378,224		1,645,961
9. Total Requirements			3,975,981		3,518,519		5,763,232
10. Total Resources Except Property Taxes			3,975,981		3,518,519		5,763,232
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Print Center Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services							
3. Total Enterprise and Community Services			1,104,657		1,164,807		2,143,297
4. Total Facilities Acquisition and Construction							
5. Total Other Uses			64,568		82,913		172,612
6. Total Contingencies					203,577		361,241
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			420,733		129,778		123,846
9. Total Requirements			1,589,958		1,581,075		2,800,996
10. Total Resources Except Property Taxes			1,589,958		1,581,075		2,800,996
Name of Fund		Actual Data		Adopted Budget		Approved Budget	
Early Retirement Fund		Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction							
2. Total Support services			673,895		861,998		1,549,412
3. Total Enterprise and Community Services							
4. Total Facilities Acquisition and Construction							
5. Total Other Uses							
6. Total Contingencies					118,000		200,000
7. Total All Other Expenditures and Requirements							
8. Total Unappropriated or Ending Fund Balance			1,345,830		1,061,926		1,509,765
9. Total Requirements			2,019,725		2,041,924		3,259,177

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

☐ Republication

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund	Actual Data	Adopted Budget	Approved Budget
Capital Lease Purchase Fund	Last Year 2005-2006	This Year 2006-07	Next Year 2007-2009
1. Total Instruction			
2. Total Support services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses	198,228	198,535	396,610
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	44,356	45,481	48,856
9. Total Requirements	242,584	244,016	445,466
10. Total Resources Except Property Taxes	242,584	244,016	445,466

Name of Fund	Actual Data	Adopted Budget	Approved Budget
P.E.R.S. Bond Fund	Last Year 2004-2005	This Year 2005-06	Next Year 2006-2007
1. Total Instruction			
2. Total Support services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses	6,824,144	6,888,879	13,778,159
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	0	0	0
9. Total Requirements	6,824,144	6,888,879	13,778,159
10. Total Resources Except Property Taxes	6,824,144	6,888,879	13,778,159

Name of Fund	Actual Data	Adopted Budget	Approved Budget
Internal Charges-P.E.R.S.\Reserve Fund	Last Year 2004-2005	This Year 2005-06	Next Year 2006-2007
1. Total Instruction			
2. Total Support services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses	6,824,144	6,888,879	13,778,159
6. Total Contingencies		0	0
7. Total All Other Expenditures and Requirements			0
8. Total Unappropriated or Ending Fund Balance	17,415,706	19,645,083	29,297,572
9. Total Requirements	24,239,850	26,533,962	43,075,731
10. Total Resources Except Property Taxes	24,239,850	26,533,962	43,075,731

Name of Fund	Actual Data	Adopted Budget	Approved Budget
CEU/CED (1900) Fund	Last Year 2005-2006	This Year 2006-07	Next Year 2007-2009
1. Total Instruction	5,949,254	7,275,459	14,563,509
2. Total Support services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses	0	318,498	0
6. Total Contingencies		38,944	228,717
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	99,413	0	0

**FORM
ED-3**

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

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Name of Fund General Fund	Actual Data		Adopted Budget		Approved Budget	
	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction		\$61,885,661		\$62,804,426		\$127,347,574
2. Total Support services		58,137,816		62,574,796		134,785,992
3. Total Enterprise and Community Services		0		0		0
4. Total Facilities Acquisition and Construction		0		0		0
5. Total Other Uses		5,160,050		4,412,050		10,100,154
6. Total Contingencies				2,756,894		15,882,750
7. Total All Other Expenditures and Requirements		0		0		0
8. Total Unappropriated or Ending Fund Balance		19,158,970		13,461,773		17,121,981
9. Total Requirements		\$144,342,497		\$146,009,939		\$305,238,451
10. Total Resources Except Property Taxes		123,185,020		124,599,308		259,311,798
11. Property Taxes to be Received		21,157,477		21,410,631		45,926,653
12. Total Resources (add lines 10 and 11)		\$144,342,497		\$146,009,939		\$305,238,451
13. Property Taxes to be Received (from line 11)				21,410,631		45,926,653
14. Estimated Property Taxes Not to be Received						
A. Loss Due to Constitutional Limit				0		0
B. Discounts, Other Uncollected Amounts				1,366,636		2,931,489
15. Total Tax Levy (add line 13 and 14)				\$22,777,267		\$48,858,142
				Rate or Amount		Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>\$0.2828</u>)				\$0.2828		\$0.2828
17. Local Option Tax				0		0
18. Levy for Payment of Bonded Debt				0		0

Name of Fund Debt Service Fund	Actual Data		Adopted Budget		Approved Budget	
	Last Year	2005-2006	This Year	2006-07	Next Year	2007-2009
1. Total Instruction		0		0		0
2. Total Support services		0		0		0
3. Total Enterprise and Community Services		0		0		0
4. Total Facilities Acquisition and Construction		0				0
5. Total Other Uses		17,036,145		\$17,657,398		\$37,191,652
6. Total Contingencies				0		0
7. Total All Other Expenditures and Requirements		0				
8. Total Unappropriated or Ending Fund Balance		3,215,966		2,528,707		2,843,490
9. Total Requirements		\$20,252,111		\$20,186,105		\$40,035,142
10. Total Resources Except Property Taxes		3,994,819		4,339,653		3,375,325
11. Property Taxes to be Received		16,257,292		15,846,452		36,659,817
12. Total Resources (add lines 10 and 11)		\$20,252,111		\$20,186,105		\$40,035,142
13. Property Taxes to be Received (from line 11)				15,846,452		36,659,817
14. Estimated Property Taxes Not to be Received						
A. Loss Due to Constitutional Limit				0		0
B. Discounts, Other Uncollected Amounts				1,011,475		2,339,987
15. Total Tax Levy (add line 13 and 14)				\$16,857,927		\$38,999,804
				Rate or Amount		Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>\$</u>)				\$0		\$0
17. Local Option Tax				0		0
18. Levy for Payment of Bonded Debt				\$16,857,927		\$38,999,804

**FORM
LB-1**

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors of Portland Community College District (governing body) will be held on June 21, 2007 at 7:30 pm at PCC S.E. Ctr. Mt. Table Hall, Rm 143, 2305 S.E. 82nd Ave., Portland, Oregon. The purpose of this meeting will be to discuss for the fiscal year beginning July 1, 2007, as approved by the Portland Community College District Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at PCC Capital Center, 18624 NW Walker Room 1513, Beaverton, Oregon between the hours of 8:00 a.m. and 5:00 p.m.. This budget was prepared on

a basis of accounting that is xx consistent not consistent with the basis of accounting used during the preceding year.

Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period xx 2-Year Period

County	City	Chairperson of Governing Body	Telephone Number
Multnomah	Portland, Oregon	Jaime Lim, Board Chair	(503) 977-4620

FINANCIAL SUMMARY

<input type="checkbox"/> Check this box if your budget only has one fund		Adopted Budget This Year 2006-2007	Approved Budget Biennium Year 2007-09
TOTAL OF ALL FUNDS			
Anticipated Requirements	1. Total Personal Services.....	\$137,068,096	\$281,925,704
	2. Total Materials and Supplies	68,451,517	157,710,435
	3. Total Capital Outlay	10,694,078	14,627,471
	4. Total Debt Service	24,739,812	51,356,421
	5. Total Transfers	14,775,130	30,646,422
	6. Total Contingencies	8,258,626	26,409,934
	7. Total Reserves and Special Payments.....		
	8. Total Unappropriated Ending Fund Balance	46,653,141	60,733,351
	9. Total Requirements - add Lines 1 through 8	\$310,640,400	\$623,409,738
Anticipated Resources	10. Total Resources Except Property Taxes	273,482,752	540,959,266
	11. Total Property Taxes Estimated to be Received	37,257,083	82,586,470
	12. Total Resources - add Lines 10 and 11	\$310,739,835	\$623,545,736
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)	37,257,083	82,586,470
	14. Plus: Estimated Property Taxes Not To Be Received		
	A. Loss Due to Constitutional Limits		
	B. Discounts Allowed, Other Uncollected Amounts	2,378,111	5,271,476
	15. Total Tax Levied - add Lines 13 and 14	\$39,635,194	\$87,857,946
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit \$0.2828)	\$0.2828	
	17. Local Option Taxes.....		
	18. Levy for Bonded Debt or Obligations.....	\$16,857,927	\$38,999,804

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1 2007	July 1 2007
Bonds.....	\$138,590,217	
Interest Bearing Warrants	0	
Other	116,205,000	
Total Indebtedness	\$254,795,217	0

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

Fund Liabe	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost
N/A			

**FORM
LB-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources

Name of Fund CEU/CED 1900 Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$4,323,889	\$4,815,752	\$8,553,637
2. Total Materials and Services.....	1,608,515	2,409,707	5,909,872
3. Total Capital Outlay.....	16,850	50,000	100,000
4. Total Debt Service.....			
5. Total Transfers.....	0	318,498	0
6. Total Contingencies.....		38,944	228,717
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	99,413	0	0
9. Total Requirements.....	\$6,048,667	\$7,632,901	\$14,792,226
10. Total Resources Except Property Taxes.....	\$6,048,667	\$7,632,901	\$14,792,226
Name of Fund Auxiliary Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$196,830	\$112,468	\$442,228
2. Total Materials and Services.....	161,809	437,959	802,437
3. Total Capital Outlay.....	6,600	99,532	174,852
4. Total Debt Service.....			
5. Total Transfers.....	19,565	140,964	90,417
6. Total Contingencies.....		27,219	39,470
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	463,602	92,130	0
9. Total Requirements.....	\$848,406	\$910,272	\$1,549,404
10. Total Resources Except Property Taxes.....	\$848,406	\$910,272	\$1,549,404
Name of Fund Contracts & Grants Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$17,811,566	\$19,703,229	\$44,255,097
2. Total Materials and Services.....	6,704,730	7,708,975	18,061,204
3. Total Capital Outlay.....	19,469	825,361	47,750
4. Total Debt Service.....			
5. Total Transfers.....	1,912,013	2,024,000	4,136,600
6. Total Contingencies.....		1,411,878	3,455,758
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	2,084,742	2,098,355	2,279,855
9. Total Requirements.....	\$28,532,520	\$33,771,798	\$72,236,264
10. Total Resources Except Property Taxes.....	\$28,532,520	\$33,771,798	\$72,236,264
Name of Fund Student Activities Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$273,029	\$299,653	\$700,012
2. Total Materials and Services.....	590,363	773,457	1,562,328
3. Total Capital Outlay.....	0	0	0
4. Total Debt Service.....			
5. Total Transfers.....	0	0	0
6. Total Contingencies.....		0	0
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	0	0	0
9. Total Requirements.....	\$863,392	\$1,073,110	\$2,262,340
10. Total Resources Except Property Taxes.....	\$863,392	\$1,073,110	\$2,262,340

**FORM
LB-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources

Name of Fund Student Financial Aid Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$782,909	\$972,113	\$1,690,862
2. Total Materials and Services.....	22,030,637	25,199,162	61,930,807
3. Total Capital Outlay.....	0	0	0
4. Total Debt Service.....			
5. Total Transfers.....	210,815	95,900	633,000
6. Total Contingencies.....		703,337	796,168
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	1,387,294	0	0
9. Total Requirements.....	\$24,411,655	\$26,970,512	\$65,050,837
10. Total Resources Except Property Taxes.....	\$24,411,655	\$26,970,512	\$65,050,837
Name of Fund Capital Projects Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$3,590	\$0	\$0
2. Total Materials and Services.....	2,034,710	0	0
3. Total Capital Outlay.....	312,884	5,020,000	9,837,000
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....		500,000	550,000
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	3,441,382	785,820	241,054
9. Total Requirements.....	\$5,792,566	\$6,305,820	\$10,628,054
10. Total Resources Except Property Taxes.....	\$5,792,566	\$6,305,820	\$10,628,054
Name of Fund Capital Construction Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$891,487	\$647,423	\$0
2. Total Materials and Services.....	1,271,307	0	0
3. Total Capital Outlay.....	12,986,244	2,665,000	0
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....		46,213	0
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	3,141,717	0	0
9. Total Requirements.....	\$18,290,755	\$3,358,636	\$0
10. Total Resources Except Property Taxes.....	\$18,290,755	\$3,358,636	\$0
Name of Fund College Bookstore Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$1,261,573	\$1,347,389	\$2,884,028
2. Total Materials and Services.....	8,200,024	8,074,493	17,188,550
3. Total Capital Outlay.....	75,458	178,800	236,130
4. Total Debt Service.....			
5. Total Transfers.....	990,960	385,813	796,812
6. Total Contingencies.....		1,422,957	2,958,301
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	7,502,879	5,425,864	5,401,258
9. Total Requirements.....	\$18,030,894	\$16,835,316	\$29,465,079
10. Total Resources Except Property Taxes.....	\$18,030,894	\$16,835,316	\$29,465,079

**FORM
LB-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources

Name of Fund Food Services Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$1,817,632	\$2,112,913	\$4,023,800
2. Total Materials and Services.....	1,388,868	1,619,384	3,268,870
3. Total Capital Outlay.....	0	0	0
4. Total Debt Service.....			
5. Total Transfers.....	25,808	40,300	83,006
6. Total Contingencies.....		440,980	384,736
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	456,624	0	0
9. Total Requirements.....	\$3,688,932	\$4,213,577	\$7,760,412
10. Total Resources Except Property Taxes.....	\$3,688,932	\$4,213,577	\$7,760,412
Name of Fund Parking Operations Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$800,761	\$939,462	\$1,721,532
2. Total Materials and Services.....	397,495	622,137	1,076,848
3. Total Capital Outlay.....	221,348	363,000	700,000
4. Total Debt Service.....			
5. Total Transfers.....	933,950	385,813	855,662
6. Total Contingencies.....		253,627	695,013
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	623,868	0	219,713
9. Total Requirements.....	\$2,977,422	\$2,564,039	\$5,268,768
10. Total Resources Except Property Taxes.....	\$2,977,422	\$2,564,039	\$5,268,768
Name of Fund Print Center Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$529,552	\$612,437	\$1,041,923
2. Total Materials and Services.....	475,719	221,430	472,007
3. Total Capital Outlay.....	99,386	330,940	629,367
4. Total Debt Service.....			
5. Total Transfers.....	64,568	82,913	172,612
6. Total Contingencies.....		203,577	361,241
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	420,733	129,778	123,846
9. Total Requirements.....	\$1,589,958	\$1,581,075	\$2,800,996
10. Total Resources Except Property Taxes.....	\$1,589,958	\$1,581,075	\$2,800,996
Name of Fund Risk Management Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$182,781	\$213,652	\$425,661
2. Total Materials and Services.....	736,861	1,591,643	2,833,830
3. Total Capital Outlay.....	0	0	0
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....		335,000	857,780
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	3,056,339	1,378,224	1,645,961
9. Total Requirements.....	\$3,975,981	\$3,518,519	\$5,763,232
10. Total Resources Except Property Taxes.....	\$3,975,981	\$3,518,519	\$5,763,232

**FORM
LB-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources

Name of Fund Internal Service-PERS Res .Fd	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....	\$6,824,144	\$6,888,879	\$13,778,159
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	17,415,706	19,645,083	29,297,572
9. Total Requirements.....	\$24,239,850	\$26,533,962	\$43,075,731
10. Total Resources Except Property Taxes.....	\$24,239,850	\$26,533,962	\$43,075,731
Name of Fund Early Retirement Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$673,895	\$861,998	\$1,549,412
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....		118,000	200,000
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	1,345,830	1,061,926	1,509,765
9. Total Requirements.....	\$2,019,725	\$2,041,924	\$3,259,177
10. Total Resources Except Property Taxes.....	\$2,019,725	\$2,041,924	\$3,259,177
Name of Fund Capital/Lease Purchase Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....	\$198,228	\$198,535	\$396,610
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	44,356	45,481	48,856
9. Total Requirements.....	\$242,584	\$244,016	\$445,466
10. Total Resources Except Property Taxes.....	\$242,584	\$244,016	\$445,466
Name of Fund P.E.R.S. Debt Service Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....		\$5,000	\$10,000
3. Total Capital Outlay.....			
4. Total Debt Service.....	\$6,824,144	6,883,879	13,768,159
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	0	0	0
9. Total Requirements.....	\$6,824,144	\$6,888,879	\$13,778,159
10. Total Resources Except Property Taxes.....	\$6,824,144	\$6,888,879	\$13,778,159

**FORM
LB-3**

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page.

Name of Fund General Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$99,876,129	\$104,429,607	\$214,637,512
2. Total Materials and Services.....	19,485,621	19,788,170	44,593,682
3. Total Capital Outlay.....	661,727	1,161,445	2,902,372
4. Total Debt Service.....	0	0	0
5. Total Transfers.....	5,160,050	4,412,050	10,100,154
6. Total Contingencies.....		2,756,894	15,882,750
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	19,158,970	13,461,773	17,121,981
9. Total Requirements.....	\$144,342,497	\$146,009,939	\$305,238,451
10. Total Resources Except Property Taxes.....	123,185,020	124,599,308	259,311,798
11. Property Taxes Estimated to Be Received.....	21,157,477	21,410,631	45,926,653
12. Total Resources (add lines 10 and 11).....	\$144,342,497	\$146,009,939	\$305,238,451
13. Property Taxes Estimated to be Received (line 11)		\$21,410,631	\$45,926,653
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....		1,366,636	2,931,489
15. Total Tax Levied (add lines 13 and 14).....		\$22,777,267	\$48,858,142
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>0.2828</u>).		\$0.2828	\$0.2828
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....			

Name of Fund Debt Service Fund	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....	\$17,036,145	\$17,657,398	\$37,191,652
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	3,215,966	2,528,707	2,843,490
9. Total Requirements.....	\$20,252,111	\$20,186,105	\$40,035,142
10. Total Resources Except Property Taxes.....	3,994,819	4,339,653	3,375,325
11. Property Taxes Estimated to Be Received.....	16,257,292	15,846,452	36,659,817
12. Total Resources (add lines 10 and 11).....	\$20,252,111	\$20,186,105	\$40,035,142
13. Property Taxes Estimated to be Received (line 11)		\$15,846,452	\$36,659,817
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....		1,011,475	2,339,987
15. Total Tax Levied (add lines 13 and 14).....		\$16,857,927	\$38,999,804
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____).			
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....		\$16,857,927	\$38,999,804

**FORM
LB-4**

**SUMMARY OF ORGANIZATION
UNIT/PROGRAM BY FUND**

Publish ONLY completed portion of this page.

**Name of
Fund**

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
Sylvania Campus Programs			
1. Total Personal Services.....	\$30,880,626	\$32,231,266	\$64,971,138
2. Total Materials and Services.....	1,513,749	1,614,838	3,502,347
3. Total Capital Outlay.....	36,241	95,044	190,088
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	\$32,430,616	\$33,941,148	\$68,663,573

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
Rock Creek Campus Programs			
1. Total Personal Services.....	\$16,756,233	\$17,977,987	\$37,727,342
2. Total Materials and Services.....	1,589,186	1,500,230	3,033,199
3. Total Capital Outlay.....	0	117,054	234,108
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	\$18,345,419	\$19,595,271	\$40,994,649

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
Cascade Campus Programs			
1. Total Personal Services.....	\$14,333,673	\$14,117,862	\$29,494,535
2. Total Materials and Services.....	1,138,822	1,120,777	2,729,373
3. Total Capital Outlay.....	0	130,154	210,308
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	15,472,495	15,368,793	32,434,216

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
Extended Lrng Campus Programs			
1. Total Personal Services.....	\$6,318,649	\$6,541,557	\$12,773,410
2. Total Materials and Services.....	444,686	495,029	1,276,778
3. Total Capital Outlay.....	6,683	101,740	203,480
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	\$6,770,018	\$7,138,326	\$14,253,668

**FORM
LB-4**

**SUMMARY OF ORGANIZATION
UNIT/PROGRAM BY FUND**

Publish ONLY completed portion of this page.

**Name of
Fund**

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	0	0	0

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	0	0	0

Name of Unit/Program/Department	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	0	0	0

Nondepartmental	Actual Data Last Year 2005-06	Adopted Budget This year 2006-07	Approved Budget Biennium Year 2007-09
1. Total Personal Services.....	\$31,586,948	\$33,560,935	\$69,671,087
2. Total Materials and Services.....	14,799,178	15,057,296	34,051,985
3. Total Capital Outlay.....	618,803	717,453	2,064,388
4. Total Debt Service.....	0	0	0
5. Total Transfers.....	5,160,050	4,412,050	10,100,154
6. Total Contingencies.....		2,756,894	15,882,750
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....	19,158,970	13,461,773	17,121,981
9. Total Requirements.....	\$71,323,949	\$69,966,401	\$148,892,345

**Notice of Property Tax and Certification of Intent to Impose a Tax,
Fee, Assessment or Charge on Property for Education District.**

FORM ED-50

For the 1st Year of Biennium: 2007-2009

To assessor of: Clackamas, Columbia, Multnomah, Yamhill, and Washington, County.

☐ Check here if this is
an amended form.

*File no later than July 15

*Be sure to read instructions in the 2003-2004 Notice of Property Tax Levy Forms and Instructions booklet.

The PORTLAND COMMUNITY COLLEGE DISTRICT has the responsibility and authority to place the following property tax, fee, charge or
assessment on the tax roll of CLACKAMAS, COLUMBIA, MULTNOMAH, YAMHILL, WASHINGTON, County. The property tax, fee charge or
assessment is categorized as stated in this form.

12000 S.W. 49th Avenue	Portland	Oregon	97219
Mailing Address of District	City	State	ZIP
Wing-Kit Chung	Vice President of Finance	(503) 533-2911	June 30, 2007
Contact Person	Title	Daytime Telephone	Date

CERTIFICATION--Check one box.

☒ 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 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limit	
		Rate-or-Dollar Amount	
1. Permanent rate limit tax (per \$1,000)	1	\$0.2828	
2. Local option operating tax	2		Excluded from
3. Local option capital project tax	3		Measure 5 Limits
4. Levy for "Gap Bonds"	4		Amount of Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.	5a	\$19,119,182	
5b. Levy for bonded indebtedness from bonds approved by voters after to October 6, 2001.	5b	\$0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).	5c	\$19,119,182	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	\$0.2828
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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 Year Levied	Final Year to be levied	Total tax amount-or-rate Authorized per year by voters

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b and 5c)

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

Bonds approved **prior to** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
	Total Bond (A + B)		

Total Bonds		Allocation %	X Bond Levy	=	
Total A	=				
Total A + B	=				(enter on line 5a on the front)
Total Bonds		Allocation %	X Bond Levy	=	
Total B	=				
Total A + B	=				(enter on line 5b on the front)
		Total Bond Levy			(enter on line 5c on the front)

Example --Total Bond Levy = \$5,000

Bonds approved **prior to** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
		Total A	9,850.00

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1	3,000.00	50.00	3,050.00
Bond Issue 2			
		Total B	3,050.00
	Total Bond (A + B)		\$12,900.00

Total Bonds		Allocation %	X Bond Levy	=	
Total A	= \$ 9,850.00	76.357%	\$5,000		\$3,818
Total A + B	= \$ 12,900.00				(enter on line 5a on the front)
Total Bonds		Allocation %	X Bond Levy	=	
Total B	= \$3,050	23.643%	\$5,000		\$1,182
Total A + B	= \$12,900				(enter on line 5b on the front)
		Total Bond Levy			\$5,000
					(enter on line 5c on the front)

**Notice of Property Tax and Certification of Intent to Impose a Tax,
Fee, Assessment or Charge on Property for Education District.**

FORM ED-50

For the 2nd Year of Biennium: 2007-2009

To assessor of: Clackamas, Columbia, Multnomah, Yamhill, and Washington, County.

☐ Check here if this is
an amended form.

*File no later than July 15

*Be sure to read instructions in the 2003-2004 Notice of Property Tax Levy Forms and Instructions booklet.

The PORTLAND COMMUNITY COLLEGE DISTRICT has the responsibility and authority to place the following property tax, fee, charge or
assessment on the tax roll of CLACKAMAS, COLUMBIA, MULTNOMAH, YAMHILL, WASHINGTON, County. The property tax, fee charge or
assessment is categorized as stated in this form.

12000 S.W. 49th Avenue	Portland	Oregon	97219
Mailing Address of District	City	State	ZIP
Wing-Kit Chung	Vice President of Finance	(503) 533-2911	June 30, 2007
Contact Person	Title	Daytime Telephone	Date

CERTIFICATION--Check one box.

- ☒ 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 where changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limit
		Rate-or-Dollar Amount
1. Permanent rate limit tax (per \$1,000).	1	\$0.2828
2. Local option operating tax	2	Excluded from Measure 5 Limits
3. Local option capital project tax	3	
4. Levy for "Gap Bonds".	4	Amount of Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.	5a	\$19,880,622
5b. Levy for bonded indebtedness from bonds approved by voters after to October 6, 2001.	5b	\$0
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).	5c	\$19,880,622

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	\$0.2828
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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 Year Levied	Final Year to be levied	Total tax amount-or-rate Authorized per year by voters

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b and 5c)

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

Bonds approved **prior to** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
		Total Bond (A + B)	

Total Bonds		Allocation %	X Bond Levy	=	
Total A	=				
Total A + B	=				(enter on line 5a on the front)
Total Bonds		Allocation %	X Bond Levy	=	
Total B	=				
Total A + B	=				(enter on line 5b on the front)
			Total Bond Levy		(enter on line 5c on the front)

Example --Total Bond Levy = \$5,000

Bonds approved **prior to** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
		Total A	9,850.00

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1	3,000.00	50.00	3,050.00
Bond Issue 2			
		Total B	3,050.00
		Total Bond (A + B)	\$12,900.00

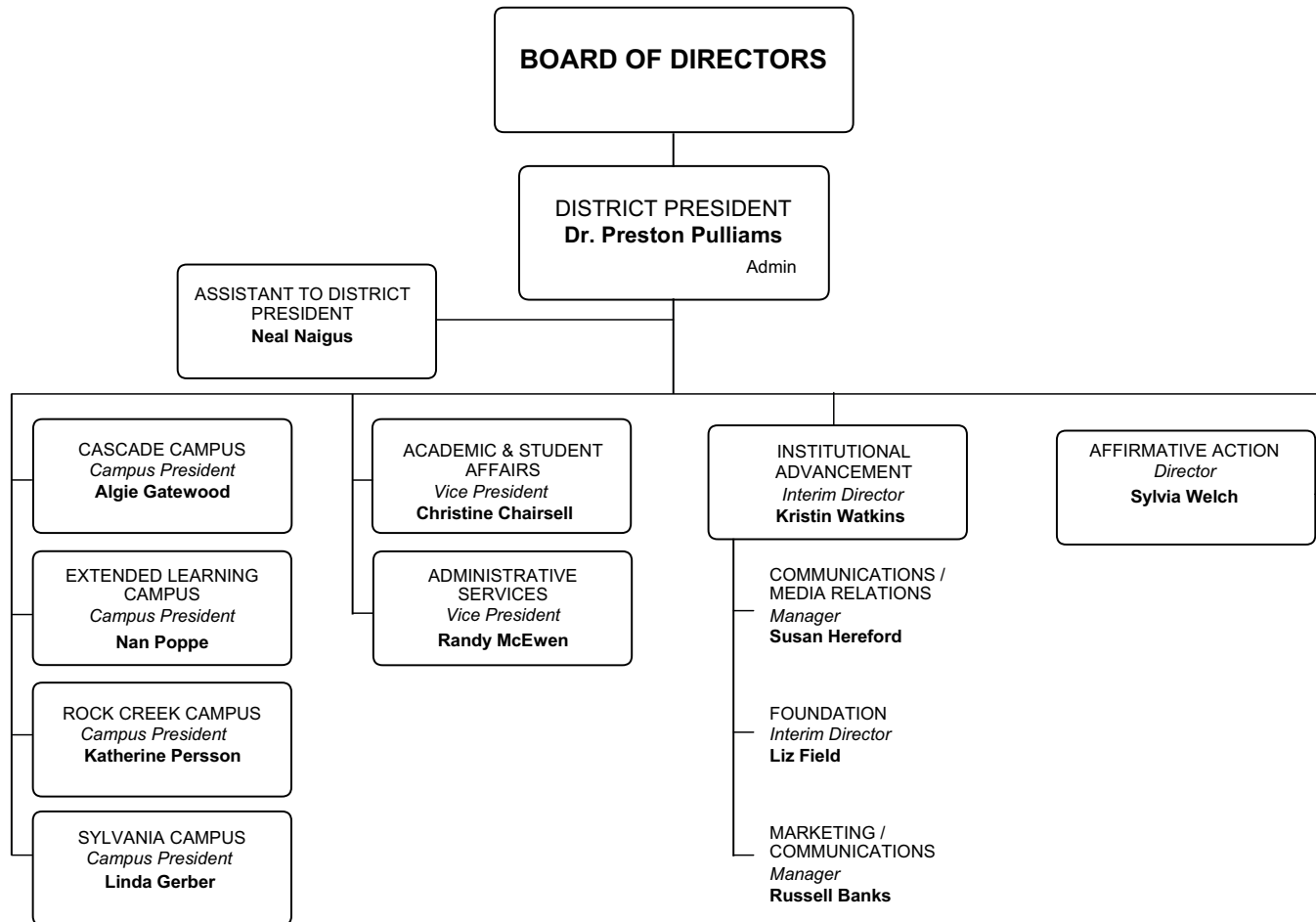
Total Bonds		Allocation %	X Bond Levy	=	
Total A	= \$ 9,850.00	76.357%	\$5,000		\$3,818
Total A + B	= \$ 12,900.00				(enter on line 5a on the front)
Total Bonds		Allocation %	X Bond Levy	=	
Total B	= \$3,050	23.643%	\$5,000		\$1,182
Total A + B	= \$12,900				(enter on line 5b on the front)
			Total Bond Levy		\$5,000
					(enter on line 5c on the front)

Organizational Charts

PORTLAND COMMUNITY COLLEGE

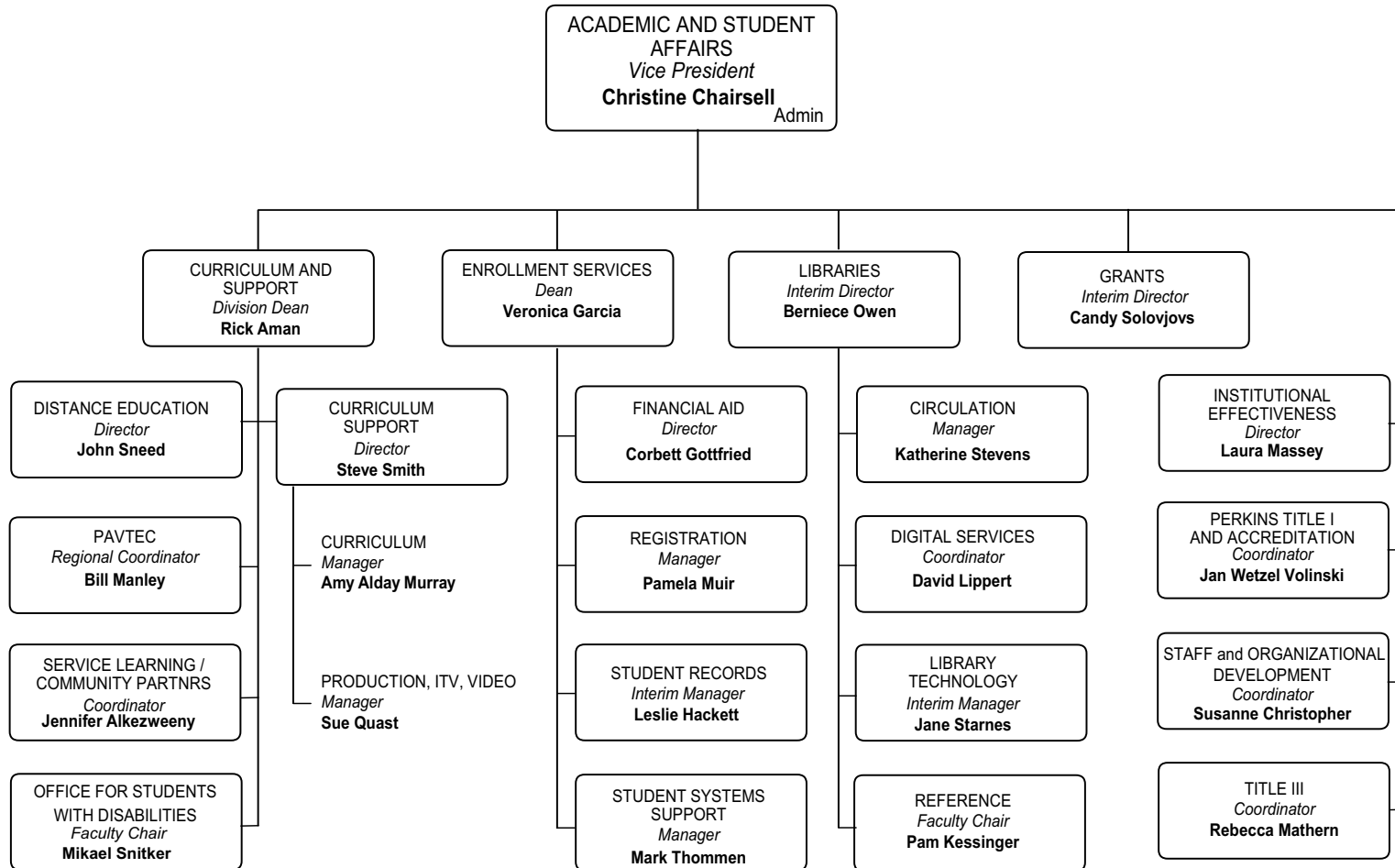
Administrative Organization

August 2006



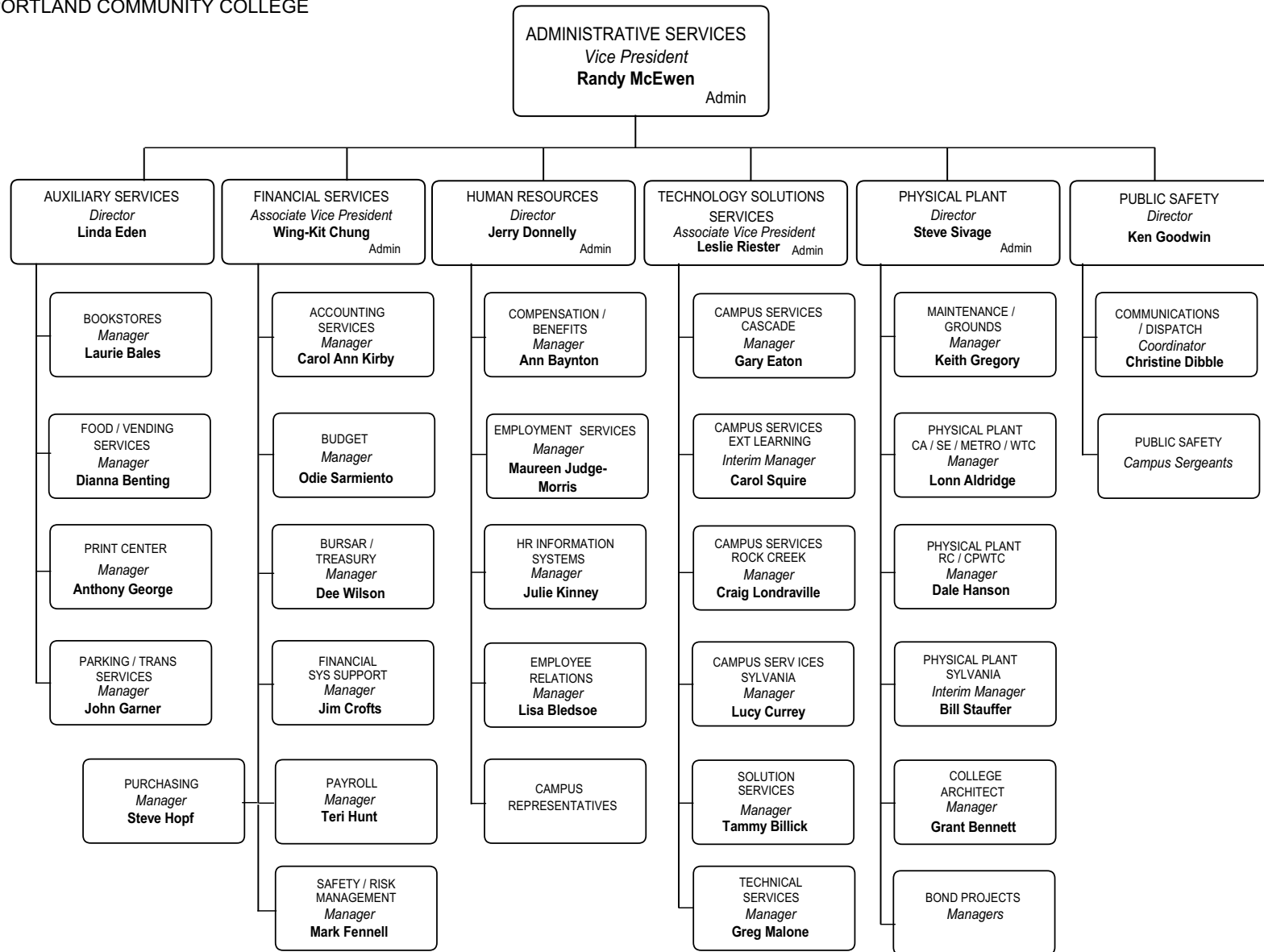
Institutional Effectiveness

PORTLAND COMMUNITY COLLEGE

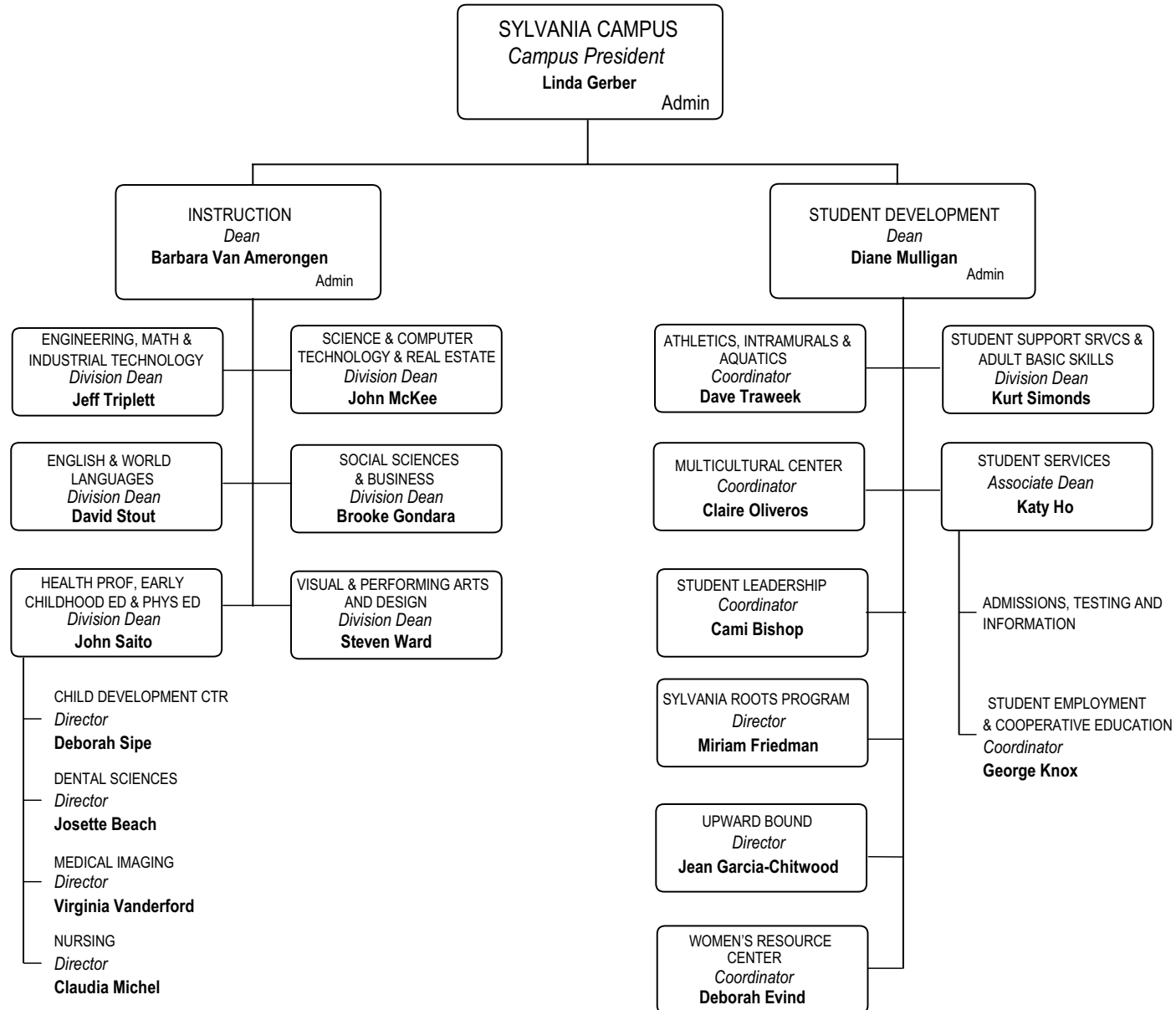


Institutional Effectiveness
August 2006

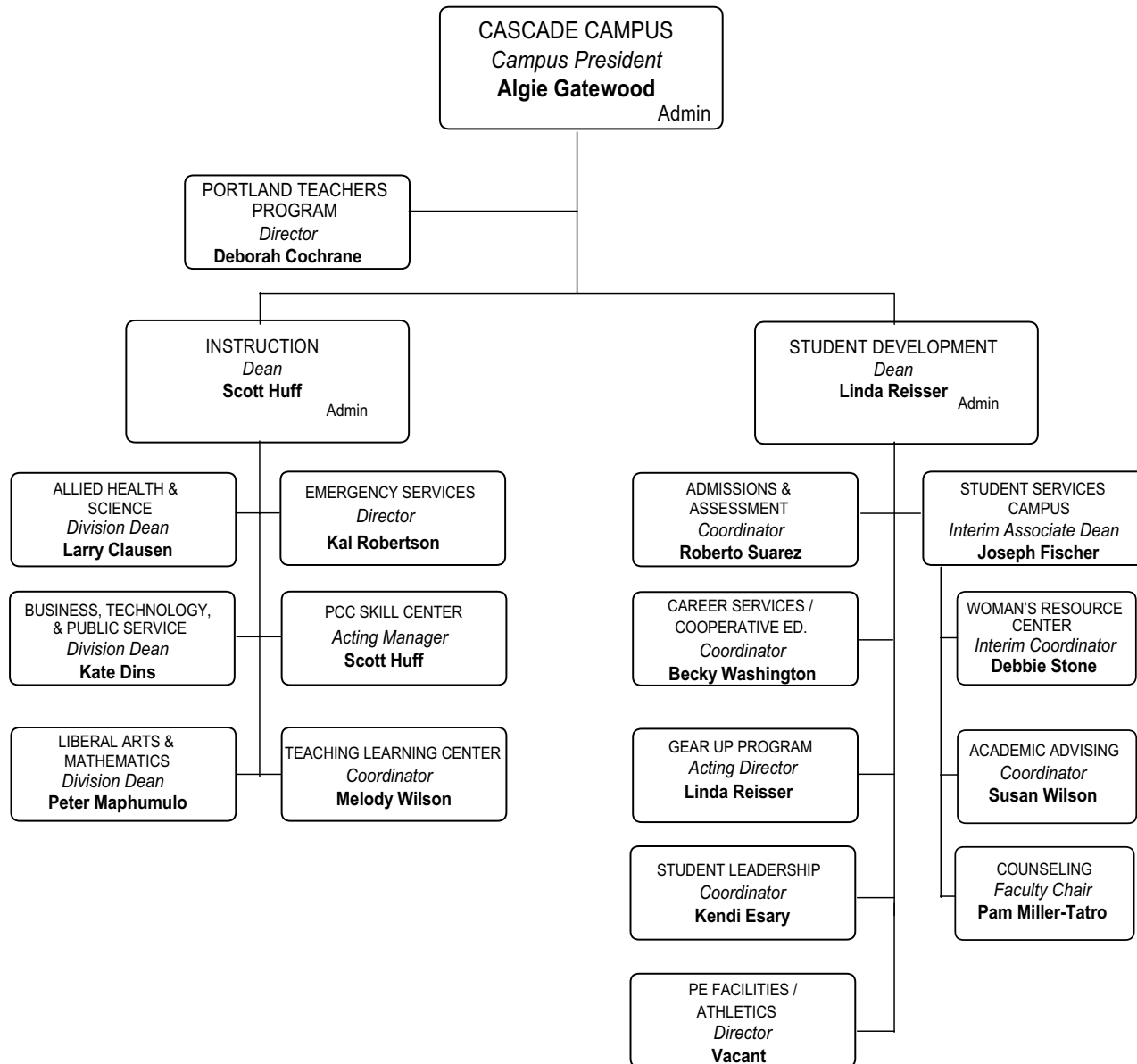
PORTLAND COMMUNITY COLLEGE



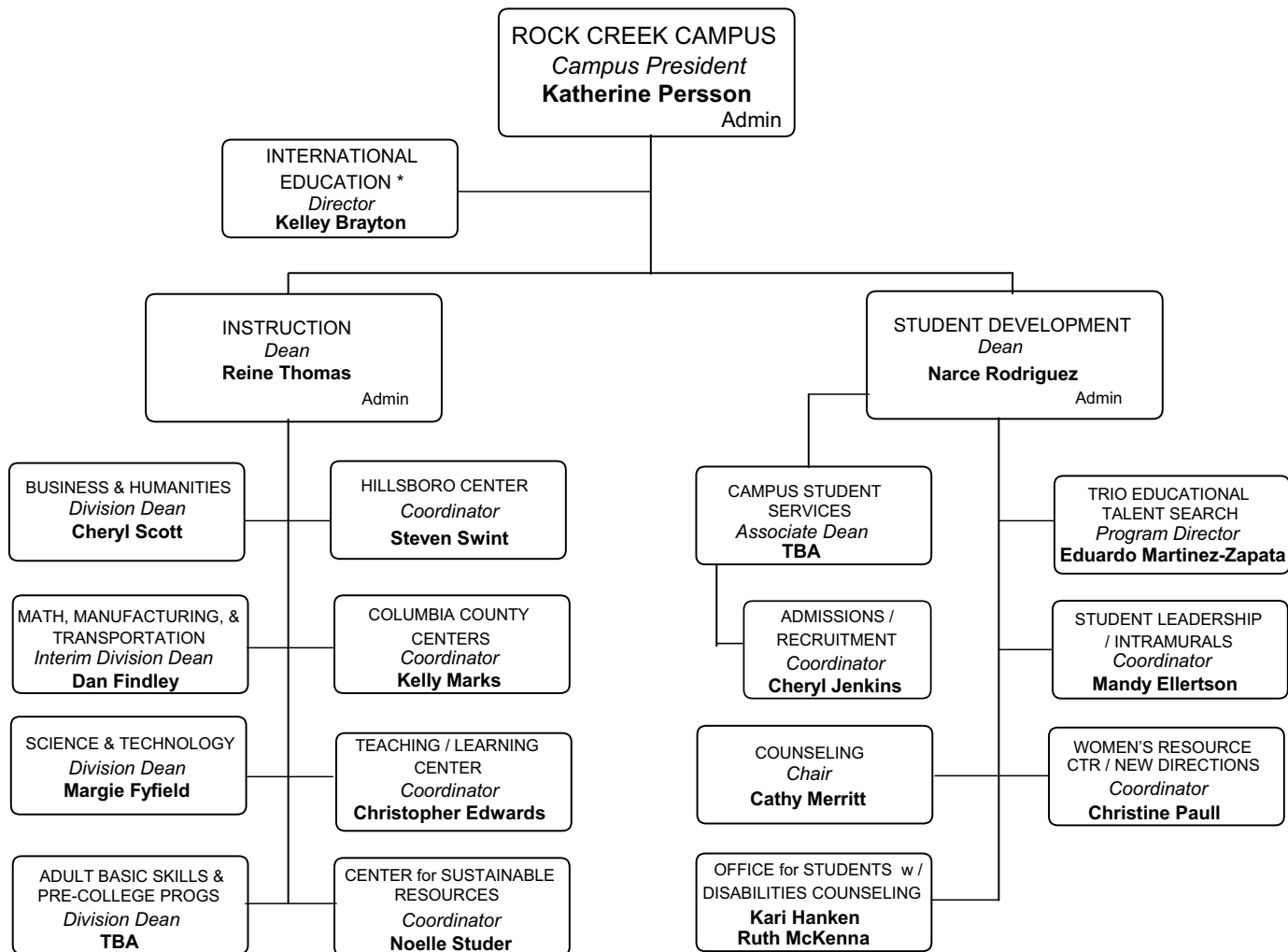
PORTLAND COMMUNITY COLLEGE



PORTLAND COMMUNITY COLLEGE



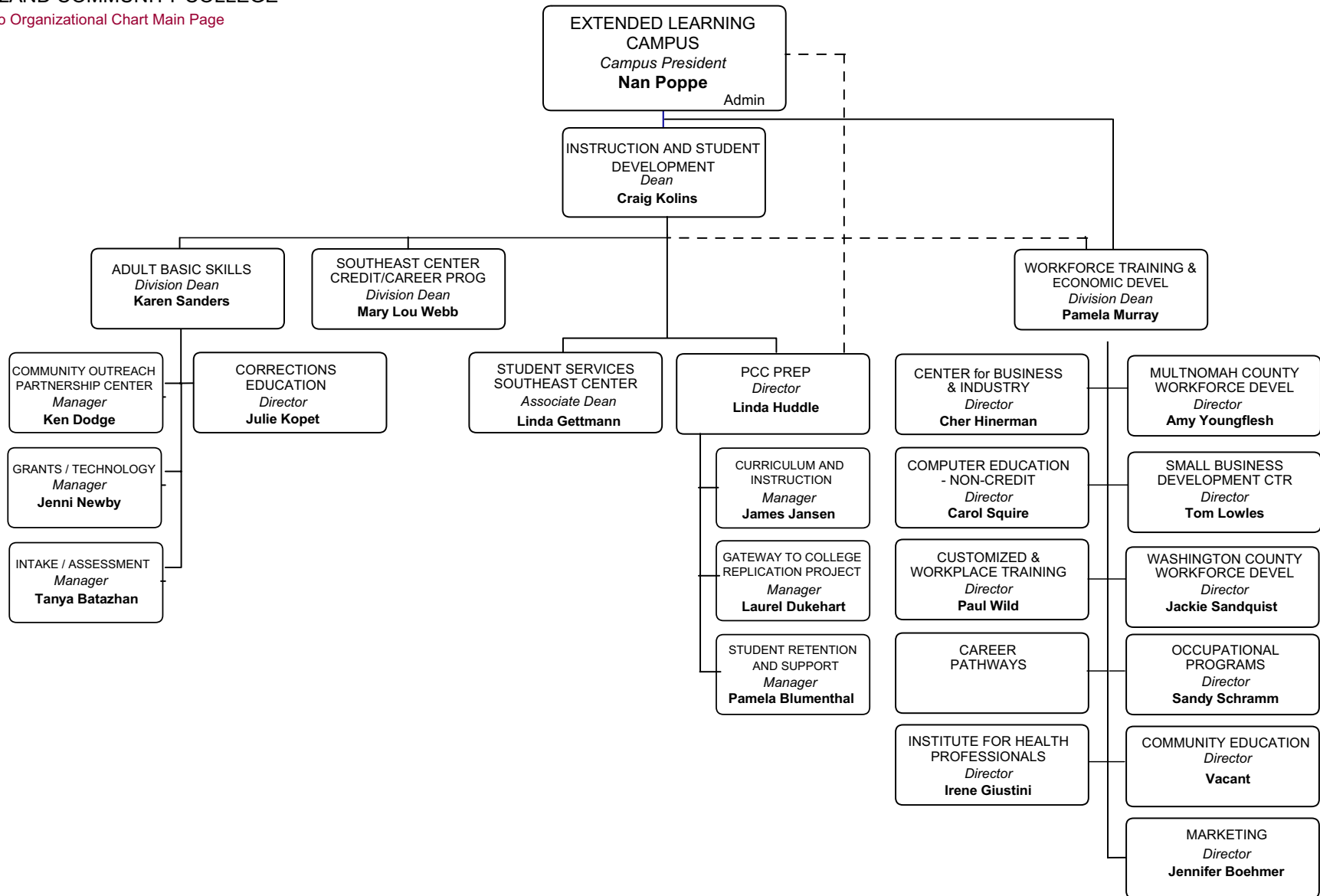
PORTLAND COMMUNITY COLLEGE



*This is a district-wide service.

PORTLAND COMMUNITY COLLEGE

[Link To Organizational Chart Main Page](#)

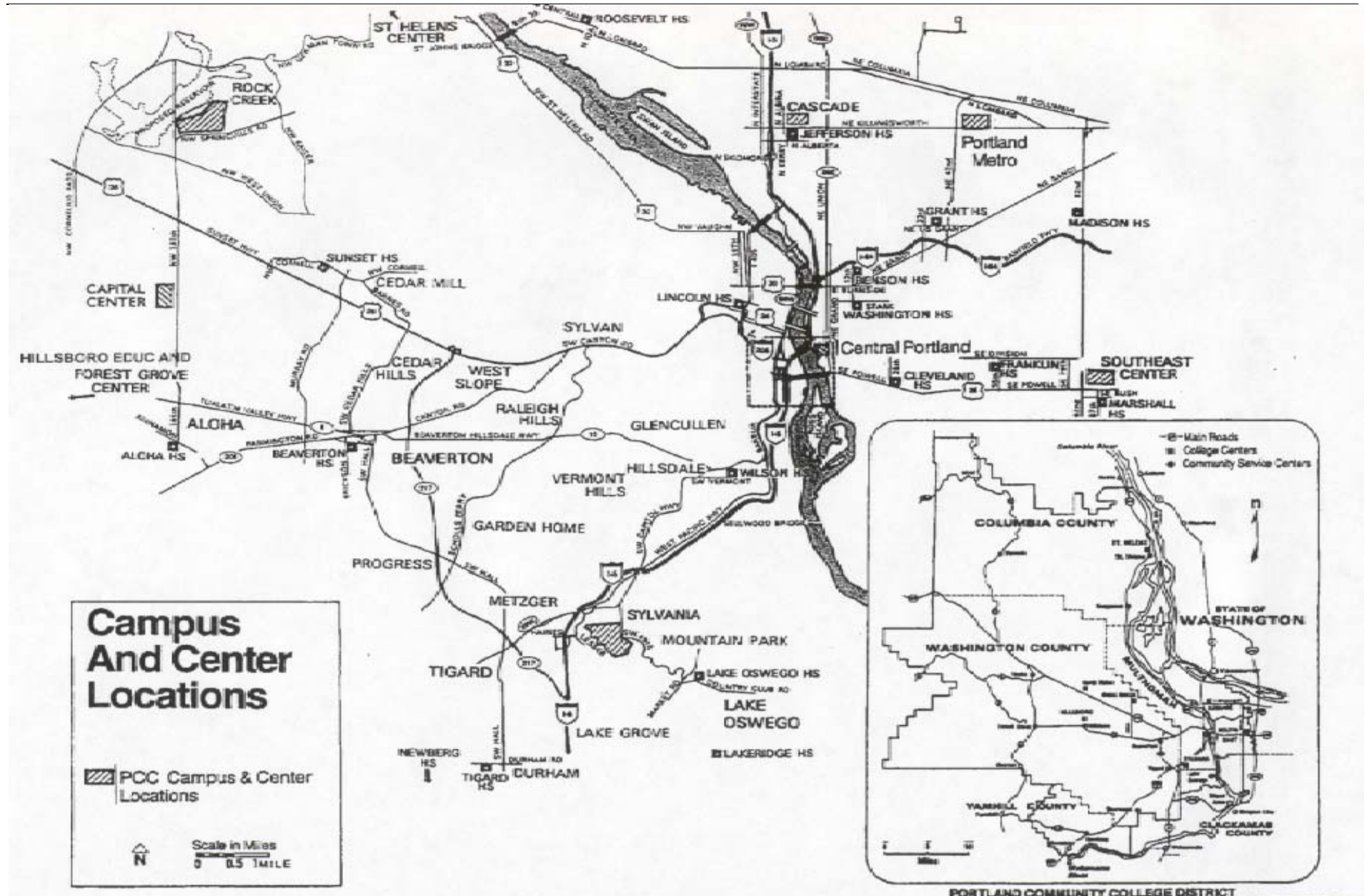


OVERVIEW OF PORTLAND COMMUNITY COLLEGE

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET

COLLEGE OVERVIEW



PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET

COLLEGE OVERVIEW

Portland Community College is the largest institution of higher learning in the state, serving an estimated 1,182,385 residents in a five-county, 1500-square mile area in northwest Oregon. The district includes the state's largest city, Portland, and the most rapidly growing population areas in the state. The college has three comprehensive campuses which provide lower-division college transfer courses, two-year associate degree programs and professional and technical career training. The Open Campus provides job training, adult education and life-long learning, including welfare-to-work and alternative high school programs. Classes are offered at training centers and approximately 150 other locations throughout the district. PCC enrolls almost 100,000 students and serves more students than any other college in Oregon.

TYPE OF COLLEGE: Two-year public institution

GOVERNANCE: The College is governed by a seven-member Board of Directors elected by zones for a four-year term. The Board selects the President, approves the hiring of other staff and faculty, approves the college budget and establishes policies which govern the operation of the college.

CAMPUSES: **CASCADE CAMPUS:** Located at 705 N.E. Killingsworth, Portland, Oregon in an urban setting with easy access to public transportation, the campus serves approximately 9,000 students each year. The campus has become a focal point for rebirth in the neighborhood and many area residents have turned to Cascade Campus for job training, college transfer credit and self-improvement courses. Numerous community services—child care, legal aid, neighborhood associations and job referral services—are located either on the campus or within easy reach.

ROCK CREEK CAMPUS: Located at 17705 N.W. Springville Road, Portland, Oregon in a rapidly growing area, is approximately 15 miles west of downtown Portland serving the Beaverton-Hillsboro area of Washington County and serves almost 10,000 students annually. The 256-acre campus provides a beautiful setting for college transfer and professional and technical programs, including Aviation Science and Maintenance Technology. The campus is a model for successful partnerships with area high schools. The science-technology building, completed in 1995, ensures continuing excellence of laboratory and classroom instruction.

SYLVANIA CAMPUS: Located at 12000 S.W. 49th Avenue, Portland, Oregon in suburban southwest Portland between Lake Oswego, Tigard and Portland, is the largest campus, serving approximately 24,000 students annually. Sylvania is home for the PCC Nursing and Dental Programs, which have national reputations for excellence. Sylvania also provides college transfer, professional and technical programs, and developmental education.

EXTENDED LEARNING CAMPUS: The 94,000-square-foot Southeast Center at Southeast 82nd Avenue and Division Street opened to students in 2004. The center also serves as headquarters for PCC's Extended Learning Campus, which offers a wide array of workforce training, adult basic education, personal interest and continuing education programs. Located in diverse and growing Southeast Portland, the modern and airy new facility was built with bonds approved by district residents in 2000. The center allows students to complete the first year of a college transfer degree and courses range from art, history and writing to math, business administration, economics and general science. Students can study professional-technical training programs like Computer Applications and Office Systems, Management and Supervisory Development, and Industrial Occupations (trades).

The Southeast Center also houses the college's alternative high school program, Gateway to College. English as a Second Language, plus a variety of non-credit courses through the Community Education program. A dance studio, fitness center, ceramics and painting studios and a photography darkroom are available to students.

The campus is made up of two buildings, Mt. Tabor and Mt. Scott halls, which were designed to bring in natural light using skylights and bays. A great hall with an atrium ceiling banked by a wall of glass windows looks out to a circular plaza. The center's grounds and facilities utilize sustainable design and existing resources when at all possible. The Southeast Center is home to approximately 11,500 students.

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
COLLEGE OVERVIEW-continued

PCC's Open campus operates in locations throughout the district and provides job training, life-long learning, professional development for managers, literacy education and contracted short-term training for business and industry. More than 55,500 people annually participate in Open Campus programs at about 150 locations.

Central Portland Workforce Training Center: 1626 S.E. Water Avenue, Portland, Oregon. The center is located near the Oregon Museum of Science and Industry (OMSI) building in central eastside Portland. It offers courses in management and professional development, computer training, life enrichment, small business development, English as a second language, senior studies and distance learning.

Washington County Workforce Training Center: 18624 N.W. Walker Road, Beaverton, Oregon. Located in Washington County, the Center provides computer education, customized training for industry, English as a second language, microelectronics, life long learning and welfare-to-work training program.

Portland Metropolitan Workforce Training Center: 5600 N.E. 42nd Avenue, Portland, Oregon. The Center provides customized training for industry, English as a second language, welfare-to-work training program and houses the Northeast Skill Center Program.

Other Sites: PCC also offers small business development and counseling through the Small Business Development Center at Montgomery Park, 2701 N.W. Vaughn Street and the Small Business International Trade Program at One World Trade Center, 121 S.W. Salmon Street in downtown Portland. Other PCC offices are in Newberg at 1505 N.E. Portland Road and in St. Helens at 1510 St. Helens Street.

ENROLLMENT (2005-06):	Unduplicated Headcount	83,255
	Full-Time Equivalent (Student)	22,808
(2004-05):	Unduplicated Headcount	91,031
	Full-Time Equivalent (Student)	23,406

DEGREES AND CERTIFICATES AWARDED:

	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
<u>Certificates</u>					
One Year	225	269	325	364	
Two-Year	53	54	66	58	
Others	<u>20</u>	<u>41</u>	<u>22</u>	<u>24</u>	
Total Certificate of Arts	<u>298</u>	<u>364</u>	<u>413</u>	<u>446</u>	
<u>Degrees</u>					
Associate of Arts, Oregon Transfer	233	208	219	251	
Associate of Science	305	305	347	324	
Associate of General Studies	127	152	203	283	
Associate of Applied Science	<u>514</u>	<u>579</u>	<u>678</u>	<u>644</u>	
Total Degrees	<u>1,179</u>	<u>1,244</u>	<u>1,447</u>	<u>1,502</u>	
High School Diplomas	<u>156</u>	<u>184</u>	<u>181</u>	<u>129</u>	
Total Degrees and Certificates	<u>1,633</u>	<u>1,792</u>	<u>2,041</u>	<u>2,076</u>	

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
COLLEGE OVERVIEW-continued

GENDER OF STUDENTS:

Female	56.5%
Male	43.5%

DEMOGRAPHICS:

African American	2,987	43.2%
American Indian/Alaskan Native	764	1.1%
Asian/Pacific Islander	6,303	9.0%
Caucasian	51,877	73.8%
Hispanic	7,757	11.0%
International	635	098%

TUITION AND FEES:

In-State (1 ST Year of Biennium 2007-2008)	\$69	per credit hour
In-State (2 nd Year of Biennium 2008-2009)	\$71	per credit hour
Out-of-State (2005-2006)	\$200	per credit hour
Student Activity Fee	\$1.30	per credit hour—maximum of 15.00 credit hours
Technology Fee	\$4.50	per credit hour—maximum of 15.00 credit hours

COLLECTIVE BARGAINING AGREEMENTS:

Full-Time Faculty (Teaching Faculty, Counselors, Librarians, ETS)	2005-2007
Part-Time Faculty	2005-2007
Classified Staff	2005-2007

PROGRAM AREA DEFINITIONS:

- **Lower Division Transfer:** Courses designated as transferable to most public and private colleges and universities. Courses may be applied to specific program requirements for Associate of Applied Science and Associate of General Studies degrees.
 - **Professional Technical (formerly Vocational Education):** Includes courses designated as Vocational Preparatory (concerned with entry-level skills), Vocational Supplementary (concerned with skills upgrading), and Apprenticeship.
 - **Developmental Education:** Represents enrollment in Post-secondary Remedial and Self-improvement courses, most of which are offered for credit.
 - **Adult Education:** Includes Adult Basic Education (ABE), General Education Development (GED), English as a Second Language (ESL) and Adult High School. Most of these courses are non-credit.
 - **Community Education:** Includes Self-improvement courses and courses (comprised largely of hobby and recreational classes) that do not qualify for State FTE reimbursement.
-

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
COLLEGE OVERVIEW-continued

Associate Degrees, Certificates and Career Training**PROGRAMS OF STUDY**

Accounting	Fire Protection Technology
Administrative Assistant	Fitness Technology
Agricultural Mechanics	Gerontology
Alcohol and Drug Counseling	Graphic Design
Apprenticeship	Health Information Management
Architectural Design and Drafting	Industrial Design and Drafting
Auto Collision Repair Technology	Interior Design
Automotive Service Technology	Landscape Technology
Aviation Maintenance Technology	Legal Assisting
Aviation Science	Legal Secretary
B-FIT Program	Machine Manufacturing Technology
Biotechnology	Management
Building Construction	Management and Supervisory
Building Inspection Technology	Development
Civil Engineering Technology	Marketing
Computer Applications and Office Systems	Mechanical Engineering Technology
Computer Information Systems	Medical Assisting
Computer Software Engineering Technology	Medical Laboratory Technology
Construction Management	Microelectronics Technology
Criminal Justice	Music (Professional)
Dental Assisting	Nursing
Dental Hygiene	Ophthalmic Medical Technology
Dental Laboratory Technology	Publishing Technology
Diesel Service Technology	Radiography
Early Childhood Education	Real Estate
Education: Instructional Assisting, Special Education	Refrigeration, HVAC, Trade Related
Education: Library and Media Assisting	Sign Language Interpreting
Electrical Trades	Technical and Professional Writing
Electronic Engineering Technology	Technical Illustration and Publication
Emergency Dispatch Operator	Telecommunications Administration
Emergency Medical Technology	Veterinary Technology
Environmental Safety and Hazardous Materials	Video Production Internship
Facilities Maintenance Technology	Welding Technology

Transfer Courses and Programs

Anatomy	Literature
Anthropology	Mathematics
Art and Photography	Modern Languages:
Biology	French
Business	German
Chemistry	Japanese
Computer Science Transfer	Russian
Dance	Spanish
Economics	Music
Education	Peace and Conflict Studies
Engineering Transfer	Philosophy
English as a Non-Native Language	Physical Education
General Engineering	Physics
General Science	Political Science
Geography	Psychology
Geology	Sociology
Health	Speech and Communication
History	Theater Arts
International Studies	Writing Transfers
Journalism	

**OTHER MISCELLANEOUS AND
STATISTICAL INFORMATION**

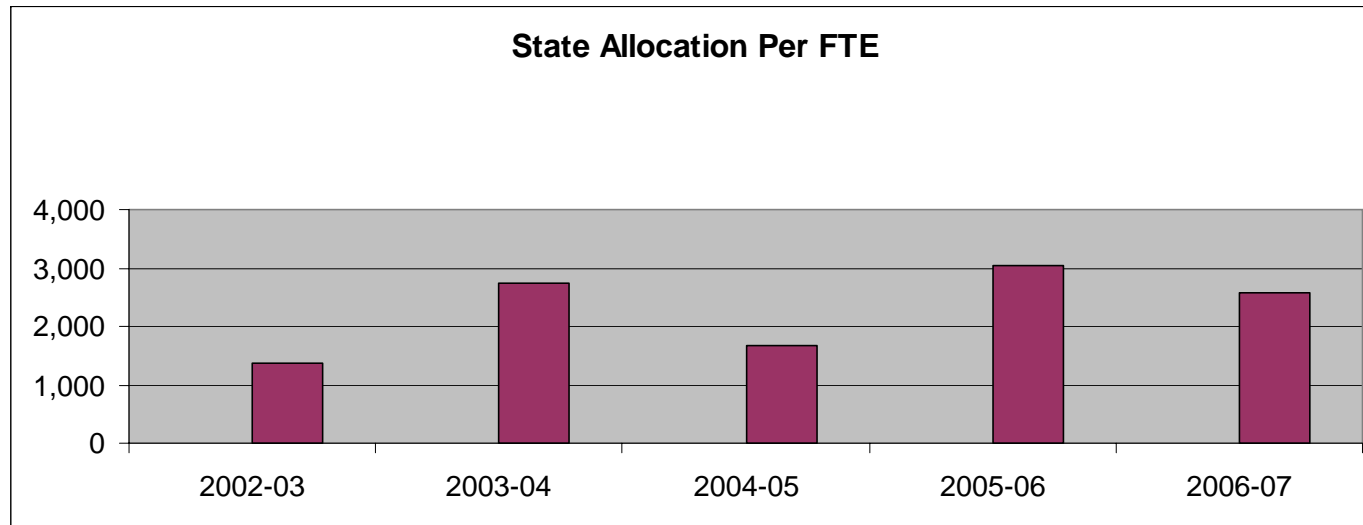
PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

STATE ALLOCATION PER STUDENT F.T.E.-Last 5 Fiscal Years

STATE ALLOCATIONS PER FTE
LAST FIVE FISCAL YEARS

	2006-07	2005-06	2004-05	2003-04	2002-03
Allocations per FTE	\$ 1,917	\$ 3,054	\$ 1,669	\$ 2,742	\$ 1,373
Annual State Funding (<i>in thousands</i>)	\$ 42,146	\$ 66,695	\$ 37,722	\$ 62,346	\$ 34,994
Total Reimbursable FTE	21,988	21,842	22,596	22,737	25,480



PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

TUITION AND FEES COMPARED TO NATIONAL AND STATEWIDE AVERAGE.-Last 5 Fiscal Years

TUITION AND FEES-Last Five Fiscal Years

Portland Community College

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
Per Credit Hour					
General Tuition	\$ 67	\$ 64	\$ 62	\$ 58	\$ 45
Fees	<u>6</u>	<u>6</u>	<u>5</u>	<u>3</u>	<u>3</u>
Combined Total	73	70	67	61	48
Annual cost (1)	\$ 2,968	\$ 2,846	\$ 2,744	\$ 2,468	\$ 1,938
Increase					
Dollars	\$ 122	\$ 102	\$ 275	\$ 530	\$ 204
Percent	4%	4%	11%	27%	12%

National and Statewide Comparisons (1)

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
PCC District					
Annual Cost	\$ 2,968	\$ 2,846	\$ 2,744	\$ 2,468	\$ 1,938
Percentage Change	4%	4%	11%	27%	12%
National Community College Average (2)					
Annual Cost	N/A	\$ 1,935	\$ 1,849	\$ 1,702	\$ 1,483
Percentage Change		5%	9%	15%	7%
Oregon Universities Average (3)					
Annual Cost	\$ 5,471	\$ 5,219	\$ 5,023	\$ 4,603	\$ 4,174
Percentage Change	5%	4%	9%	10%	12%

(1) Based on full-time enrollment for the academic year.

(2) U.S. Department of Education, National Center for Education Statistics -
Digest of Education Statistics, Postsecondary Education - Student Charges.

(3) Oregon University System 2006 Fact Book

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SCHEDULE OF ASSESSED AND MARKET VALUE OF PROPERTY BY COUNTIES-Last 5 Fiscal Years

<u>Total Real Market Value (1)</u>														
	Fiscal Year 2002-2003	% of Change	Fiscal Year 2003-2004	% of Change	Fiscal Year 2004-2005	% of Change	Fiscal Year 2005-2006	% of Change	Fiscal Year 2006-07	% of Change	***Estimated 1st Yr. of Biennium 2007-2008	% of Change	***Estimated 2nd Yr. of Biennium 2008-2009	% of Change
Multmah County	\$45,880,737,930	5.2%	\$48,493,734,586	5.7%	\$51,412,495,947	6.0%	\$57,440,691,265	11.7%	\$64,054,983,315	11.5%	\$65,976,632,814	3.0%	\$67,955,931,799	3.0%
Clackamas County	5,699,590,164	3.9%	6,066,827,857	6.4%	6,507,010,783	7.3%	7,386,149,708	13.5%	8,568,751,237	16.0%	8,825,813,774	3.0%	9,090,588,187	3.0%
Columbia County	2,725,586,523	4.6%	2,783,368,359	2.1%	2,906,240,392	4.4%	3,133,200,120	7.8%	3,776,640,646	20.5%	3,889,939,865	3.0%	4,006,638,061	3.0%
Washington County	45,004,178,031	5.5%	50,523,742,051	12.3%	52,646,588,947	4.2%	52,371,123,176	-0.5%	63,862,044,418	21.9%	65,777,905,751	3.0%	67,751,242,923	3.0%
Yamhill County	<u>2,169,955,096</u>	6.6%	<u>2,232,278,514</u>	2.9%	<u>2,510,070,709</u>	12.4%	<u>2,812,523,994</u>	12.0%	<u>3,514,159,878</u>	24.9%	<u>3,619,584,674</u>	3.0%	<u>3,728,172,215</u>	3.0%
Total	<u>\$101,480,047,744</u>	5.3%	<u>\$110,099,951,367</u>	8.5%	<u>\$115,982,406,778</u>	5.3%	<u>\$123,143,688,263</u>	6.2%	<u>\$143,776,579,494</u>	16.8%	<u>\$148,089,876,879</u>	3.0%	<u>\$152,532,573,185</u>	3.0%

(1) Value Used to calculate Measure 5 limit. Includes Urban Renewal excess value, but not exempt property.

<u>Total Assessed Value (2)</u>														
	Fiscal Year 2002-2003	% of Change	Fiscal Year 2003-2004	% of Change	Fiscal Year 2004-2005	% of Change	Fiscal Year 2005-2006	% of Change	Fiscal Year 2006-07	% of Change	***Estimated 1st Yr. of Biennium 2006-07	% of Change	***Estimated 2nd Yr. of Biennium 2006-07	% of Change
Multmah County	\$29,212,354,015	2.8%	\$29,998,447,882	2.7%	\$30,931,151,627	3.1%	\$31,841,423,457	2.9%	\$33,040,754,769	3.8%	\$34,031,977,412	3.0%	\$35,052,936,734	3.0%
Clackamas County	4,221,940,347	4.4%	4,374,457,655	3.6%	4,527,410,804	3.5%	4,693,080,727	3.7%	4,919,138,326	4.8%	5,066,712,476	3.0%	5,218,713,850	3.0%
Columbia County	2,188,171,724	5.5%	2,246,191,479	2.7%	2,322,499,222	3.4%	2,460,863,770	6.0%	2,605,740,360	5.9%	2,683,912,571	3.0%	2,764,429,948	3.0%
Washington County	32,749,599,757	5.9%	33,842,430,175	3.3%	35,353,771,587	4.5%	37,154,861,635	5.1%	39,062,491,379	5.1%	40,234,366,120	3.0%	41,441,397,104	3.0%
Yamhill County	<u>1,721,327,229</u>	7.6%	<u>1,750,962,655</u>	1.7%	<u>1,896,105,642</u>	8.3%	<u>2,051,633,819</u>	8.2%	<u>2,150,719,438</u>	4.8%	<u>2,215,241,021</u>	3.0%	<u>2,281,698,252</u>	3.0%
Total	<u>\$70,093,393,072</u>	4.5%	<u>\$72,212,489,846</u>	3.0%	<u>\$75,030,938,882</u>	3.9%	<u>\$78,201,863,408</u>	4.2%	<u>\$81,778,844,272</u>	4.6%	<u>\$84,232,209,600</u>	3.0%	<u>\$86,759,175,888</u>	3.0%

(2) Value used to calculate taxes. Exempt property and Urban Renewal excess values are not included.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SCHEDULE OF PROPERTY TAX COLLECTIONS-Last 5 Fiscal Years

PROPERTY TAX LEVIES AND COLLECTIONS - ALL FUNDS
LAST FIVE FISCAL YEARS (in Thousands)

	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
Current tax levy	\$ 39,893	\$ 38,725	\$ 38,140	\$ 36,817	\$ 34,523
Current tax collections	\$ 37,805	\$ 36,677	\$ 36,012	\$ 34,707	\$ 32,457
Current collections as a percentage of current levy	94.7%	94.7%	94.4%	94.3%	94.0%
Delinquent tax collections	\$ 856	\$ 967	\$ 1,694	\$ 1,096	\$ 1,027
Total tax collections	\$ 38,661	\$ 37,644	\$ 37,706	\$ 35,804	\$ 33,485
Total tax collections as a percentage of current levy	97.0%	97.2%	98.9%	97.2%	97.0%
Uncollected tax	\$ 1,232	\$ 1,487	\$ 1,593	\$ 1,714	\$ 1,707
Uncollected percentage of current levy	3.0%	3.8%	4.2%	4.7%	4.9%

Sources: Clackamas, Columbia, Washington, Multnomah and Yamhill Departments of Assessment and Taxation.

PORTLAND COMMUNITY COLLEGE

ADOPTED BIENNIUM 2007-2009 BUDGET

SCHEDULE OF LARGEST PROPERTY TAX PAYERS IN THE DISTRICT

	LARGEST PROPERTY TAXPAYERS WITHIN DISTRICT		PERCENT OF TOTAL	
	(in thousands) ASSESSED VALUATION	RANK	DISTRICT'S ASSESSED VALUATION	
Intel Corporation	\$ 1,043,165	1	1.28	%
Portland General Electric	563,832	2	0.69	
Verizon Northwest Inc.	352,920	3	0.43	
Nike	333,402	4	0.41	
Qwest Wireless	295,433	5	0.36	
Northwest Natural	262,931	6	0.32	
Pacific Realty Associates	245,937	7	0.30	
Pacifiicorp (PPL)	235,810	8	0.29	
Oregon Steel Mills Inc.	163,511	9	0.20	
Maxim Integrated products	152,395	10	0.19	
	3,649,336		4.46	
ALL OTHER TAXPAYERS	78,129,509		95.54	
TOTAL	\$ 81,778,844		100.00	%

Source: Department of Assessment and Taxation, Washington County.
Department of Assessment and Taxation, Yamhill County.
City of Portland Disclosure Information, March 2007

**FINANCIAL MANAGEMENT POLICY
BUDGETARY POLICY
DEBT MANAGEMENT POLICY
INVESTMENT POLICY**

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET FINANCIAL MANAGEMENT POLICY

GOAL: To ensure the integrity of the college financial accounting and budgetary system and records; to prevent the unauthorized use and disposition of the college assets and resources; to ensure compliance with all existing laws, regulations and guidelines governing the accounting and budgetary operations of the college.

OBJECTIVES: To provide a solid and reliable foundation for financial planning and decision making by the Board of Directors, Budget Committee, the President and the college staff.

- The college will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting Standards Board (GASB), the National Association of College and University Business Officers (NACUBO) and the Oregon Local Budget Law.
 - The college will issue an audited Comprehensive Annual Financial Report (CAFR) that conforms with GAAP and GASB requirements and the standards and reporting guidelines of the Government Finance Officers Association (GFOA) of the United States and Canada.
 - The college will utilize a basis of accounting designed for governmental operations in the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.
 - The college will utilize a basis of accounting designed for proprietary fund type to account for operations that are financed and operated in a manner similar to a private business enterprise—where the intent is that costs (including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through fees and charges; or that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
 - The college will maintain an adequate cash balance equivalent to the total of the first three months of the fiscal year's expenditure requirements and shall provide a means to maintain the reserve through short-term borrowing, if necessary, in the event the goal is not achieved at the beginning of each fiscal year.
 - The college will provide projections of operating revenues and expenditures, capital expenditures and debt service requirements comprised of the current fiscal year's projected results of operation and forecasts for the next two to three fiscal years.
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PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET BUDGETARY POLICY

GOAL: To present a balanced budget that complies with the requirements of the state budget law; to provide a budget with a financial base sufficient to support high quality and innovative educational programs that are accessible and affordable to the residents of the district. To help the college administrators make informed choices about the provision of educational services and capital assets and to promote stakeholder participation in the process.

OBJECTIVES: To provide incentives to use financial resources wisely, to give responsibility for budget management to cost centers, and to increase flexibility to address changing needs.

- The college will maintain a balanced revenue portfolio including establishing tuition, fees, charges and an indirect costs rate that are sufficient to recover the cost of providing the services.
 - The college will maintain an unappropriated balance in the General Fund equivalent to a minimum of 7% of the total operating expenditure requirements for the fiscal year.
 - The college will establish a General Fund base budget for each cost center by taking the adopted budget for the current year and adjusting it for all policy level decisions that impact the budget. Policy level decisions are changes that affect the base budget and include, but are not limited to; budget augmentations as a result of granting cost of living increases, contractual salary requirements, changes in benefit costs, and other augmentations authorized by the President and the Board.
 - General Fund operating surplus, if any, will be used first to bring the fund balance to a minimum 7% level and any excess will be allocated to enhance instructional programs including allocating resources to finance critical equipment needs and technological infrastructure.
 - The college will maintain a contingency account to meet unanticipated requirements that may occur during the budget year.
 - The college will maintain and update a multi-year capital maintenance project list. This list will be the basis in budgeting for the annual capital maintenance requirements. The college will also maintain a Capital Projects Fund to account for capital expenditures, including the annual appropriation of resources to finance the capital maintenance requirements. In the event that available resources are not sufficient to fund the annual capital maintenance requirements, projects in the lists will be prioritized based on the following criteria: a) maintenance projects to correct safety and health issues, b) maintenance projects to correct potential liability issues including compliance with the ADA (Americans with Disabilities Act) requirements, and c) energy saving projects.
 - The college will seek to maximize the use of one-time resources for those programs and projects that would generate future benefits/savings and will not use them to fund on-going commitments.
 - The college will annually review the results of the operations of the Proprietary Funds to ensure that fees and charges are set at the level sufficient to recover the cost of providing the services.
 - The college will strive to provide maximum flexibility to cost center managers in budgeting for experimental programs.
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PORTLAND COMMUNITY COLLEGE**BIENNIUM 2007-2009 BUDGET
DEBT MANAGEMENT POLICY**

GOAL: To ensure compliance with the requirement of the Oregon Revised Statute governing public borrowing and issuance of bonds. To provide sufficient funds to meet current and future debt service requirements on all indebtedness and to ensure full compliance with the terms and conditions outlined in the bond resolution.

OBJECTIVES: To provide the most efficient means of financing the College's short-term and long-term capital needs and to provide sufficient resources to pay for the College's obligations when they mature.

- 1) The College shall issue bonds and other obligations in accordance with the guidelines and limitations set forth in Chapters 287 and 288 of the Oregon Revised Statutes (ORS) and Chapter 170, Divisions 55, 60, 61, 62, 63 and 71 of the Oregon Administrative Rules (OAR).
 - a) **LIMITATION ON INDEBTEDNESS:**
 - i) The College's outstanding debt at anytime shall not exceed 65 percent of the Colleges' legal debt margin. (The legal debt margin of the College is currently at 1.5% of the total real market value of properties within the assessment district.)
 - ii) Obligations issued in anticipation of taxes (TAN) and other revenues (TRAN) shall not exceed 80 percent of the amount budgeted to be received for the fiscal year and shall not be issued prior to the beginning of, and shall mature not later than the end of the fiscal year in which the taxes or other revenues are expected to be received. The College shall follow the Federal laws and regulations governing this type of obligations at all times.
 - b) **METHOD OF SALE:**
 - i) The College shall use the competitive bid process when issuing debt obligations, except for section iii provided below.
 - ii) The College shall prepare and make available upon request, to bidders and investors, a preliminary official statement containing all relevant information required by Section 287.018.
 - iii) The College may use an alternative method such as negotiated sale, private placement or limited public offering if it can be clearly demonstrated that such method may produce the most cost effective results.
 - iv) The College shall maintain a debt rating of no lower than A on all its outstanding indebtedness.
 - v) The College may obtain a credit enhancement device providing additional security for the payment of all or any portion of the amounts owing on the bonds or for the purpose of funding, in lieu of cash, all or any portion of the debt service reserve. Credit enhancement may be in the form of letter of credit, line of credit, municipal bond insurance or other device or facility used to enhance the creditworthiness or marketability of the obligations.
 - 2) The College shall maintain a debt service fund to account for property tax revenues levied to pay for the maturing principal and interest of general obligation bonds and to establish an adequate fund balance to meet the cash outlay requirements until property tax revenues are received.
 - a) **FINANCIAL ACCOUNTABILITY:**
 - i) The College shall establish a debt service fund to account for the revenues and other financing sources for payment of the maturing principal and interest on its outstanding obligations.
 - ii) The College shall maintain adequate funds in the debt service account to meet the cash outlay requirement for payment of maturing principal and interest until property tax revenues and revenues from other financing sources are received.
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PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET

DEBT MANAGEMENT POLICY –continued

- 3) General obligation indebtedness shall only be used to finance major capital construction, acquisition and maintenance projects.
- a) FINANCING PROPOSALS:
- i) Financing proposals or other extensions of College credit through sale of securities, execution of loans or making of guarantees directly or indirectly, or the lending or pledging of the College credit, shall be referred to the Associate Vice President of Finance who shall be responsible to secure the approvals of the Vice President of Administrative Services and the President.
 - ii) The College shall consider seeking voter approval on all general obligation bond issues for major capital improvement projects before considering other financing options.
 - iii) The College may consider using certificate of participation bonds to fund capital and other major projects if sufficient revenues are available to pay the obligation in the future. In addition, the College may consider other types of lease arrangements if deemed beneficial to the College.
- 4) The College shall periodically monitor the changes in interest rates and where feasible and beneficial, refund the existing debt in accordance with the guidelines, procedures and policies of the Office of the State Treasurer.
- a) For advance refunding, a minimum of 3.00% in present value savings shall be achieved before proceeding.
 - b) For current refunding, the College shall review on a case-by-case basis the benefits that the refunding in question would generate.
- 5) The College shall employ professional, technical and legal services to ensure the most cost effective method of selling the bonds. These services may include legal services (bond counsel), financial advisory services and paying agents. The College shall avoid, when appropriate, employing the services of financial advisors who can also be underwriters in order to avoid conflicts of interest and to achieve the best benefits for the College.
- 6) The College shall secure ratings from Moody's, Standards and Poor's and/or other rating agencies on all sales of indebtedness when it is deemed to be beneficial to the College.
- 7) Debt service reserves for non-voter approved obligations:
- Indebtedness under this category includes, but is not limited to, certificate of participation (COP) bonds, revenue bonds, limited taxable general obligation bonds, pension obligation bonds and certain long-term lease financing.
- a) Unlike voter approved obligations where the payment for debt service is made through an annual property tax levy, the resources to pay the debt service on non-voter approved obligations come from the general operating resources of the College. It is a good financial practice to set aside a reserve to pay the debt services of these obligations to prevent default in time of financial difficulties.
 - b) As a guide, the College shall consider maintaining a debt service reserve equal to 100% of one year's debt service requirement. This is to allow the College to have more time to implement measures due to contractual obligations. The exact level will be determined on a case by case basis by the President, based on recommendations from the Vice President of Administrative Services and the Associate Vice President of Finance.
 - c) Exception—exceptions can be made if the annual debt service payment on the indebtedness is under \$250,000 or as directed by the President when such an exception is warranted.
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PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET

INVESTMENT POLICY

Scope

This Policy applies to activities of PCC with regard to investing all corporate cash. Even if not expressly referenced or cited, this Policy is intended to comply with Oregon Revised Statutes, Chapter 294, or other regulations governing Oregon public agencies. Investment of any tax-exempt borrowing proceeds and of any debt service funds will comply with section 148 of the 1986 Tax Reform Act, and related amendments.

The PCC Board adopted the Oregon Public Contract Guideline 125-310-090 under which the College may, without competitive bidding, contract for the purpose of the investment or borrowing of funds when such investment or borrowing is contracted pursuant to duly enacted statute.

Objectives

The primary objectives of investment activities shall be:

1. Preservation of capital - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate default risk and interest rate risk.¹
 - A. Default Risk - The risk of default may be mitigated by investing in high grade securities, and diversifying the investment portfolio so that potential losses on individual securities will be minimized.
 - B. Interest Rate Risk - The risk that the market value of securities in the portfolio will decline due to changes in general interest rates shall be mitigated by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations.
2. Liquidity - Investments shall be undertaken in a manner that seeks to ensure sufficient liquidity to meet all operating requirements which might be reasonably anticipated.
3. Diversification - Investments shall be taken in a manner that seeks to avoid incurring unreasonable and avoidable risks by concentration in specific security types, industries or financial institutions.
4. Yield - The investment office shall strive to maintain a maximum rate of return throughout budgetary and economic cycles given the constraints and spirit of these Guidelines. Performance of the investment portfolio shall be measured against the yield of the 13-week Treasury Bill, and/or the monthly net yield of the Local Government Investment Pool.

¹The portfolio will assume some risk by allowing investment in non-government obligations. Sovereign and exchange risk are not a factor as the College is prohibited from investing in foreign assets.

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
INVESTMENT POLICY - continued

Delegation of Authority

The Associate Vice President of Finance shall function as the Investment Officer and shall maintain the right to approve staff members to authorize transactions on behalf of PCC, subject to the investment policies contained herein. The Investment Officer and staff members approved to authorize transactions must be bonded individuals.

PCC will hold the investment officer, staff and PCC officials harmless from personal liability for losses that might occur pursuant to administering investments while acting in accordance with these Investment Guidelines.

Prudence

Funds of the College shall be invested only in eligible investments specified in ORS 294.035, and based on policy approved by the Board of Directors. In choosing among eligible investments, the Investment Officer shall be governed by the *"Prudent Investor"* rule, which states, *"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as the income to be derived."* The prudent investor rule shall be applied in the context of managing the overall portfolio.

Investment Maturity

Maturity limitations will depend upon whether the funds being invested are considered short-term or long-term. Funds required for current operating expenses will be considered short-term, all other funds will be considered long-term. Investments will be limited to those which, based on PCC's then-current projected cash requirements, can be held to maturity. Investments shall not be made predicted upon selling the security prior to maturity. However, the Investment Office may adjust the contents of the portfolio based on the available markets and the relative values of competing instruments. Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs. Unless matched to a specific cash flow, the College will not invest in securities maturing more than three (3) years from the date of purchase. Investment of capital project funds will be timed to meet projected contractor payments.

Monitoring and Adjusting the Portfolio

The Investment Office shall routinely monitor the contents of the portfolio comparing the holdings to the markets, relative values of competing instruments, changes in credit quality, and benchmarks. If there are advantageous transactions, the portfolio may be adjusted accordingly.

Guidelines Review

These Guidelines shall be reviewed and readopted annually by PCC's Board of Directors to ensure it is updated to reflect any changes from the legislature. Prior to adoption, the Guidelines will be submitted to the Oregon Short-Term Fund Board for comment in accordance with ORS 294.135a.

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
INVESTMENT POLICY - continued

Accounting Method

PCC shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to, the American Institute of Certified Public Accountants (AICPA); the Government Accounting Standards Board (GASB); and the Financial Accounting Standards Board (FASB).

Reports

A quarterly report of outstanding investments will be prepared at the direction of the Associate Vice President of Finance and distributed to the Vice President of Administrative Services.

Total Prohibitions

Purchase of standby commitments, or forward commitments in excess of 14 days (in accordance with ORS 294.145(1))are specifically prohibited.

Securities not specifically addressed by these Guidelines are prohibited for investment purposes.

Diversification by Security Type and Institution

Authorized U.S. Securities - The following U.S. Government and Federal Agency securities are authorized for purchase (Obtain a periodical update from State Treasury):

<u>Investment Instrument</u>	<u>Maximum Percent of Portfolio</u>
U.S. Treasury Obligations	100%
Securities of U.S. Government Agencies and Instrumentalities	100%
Bankers' Acceptances and Bank Deposits -	50%
Demand deposits, certificates of deposit, or bankers' acceptances issued by approved commercial banks which have obtained a rating of A1 (Standard and Poor's) or A2 (Moody's), or an equivalent rating by any nationally recognized rating agency, must meet the same asset requirements as those discussed under <i>Repurchase Agreements</i> . Bank deposits must be FDIC Insured, and collateralized at 25%.	

Exception to the yield objective and asset requirements (discussed under Repurchase Agreements) may be made for deposits in financially sound community banks and savings & loan associations for up to \$100,000 if it is deemed by the President to be pertinent to the College's financial and operational interests.

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET

INVESTMENT POLICY - continued

No more than 25% of the total portfolio shall be invested in instruments which represent the liability of a single commercial bank, bank holding company, or savings & loan association.

Corporate Indebtedness

35%

Commercial paper must be rated A1 by Standard & Poors or P1 by Moody's, or an equivalent rating by any nationally recognized rating agency. Corporate notes, bonds and debentures must be rated AA or better by Standard & Poor's or Aa or better by Moody's, or an equivalent rating by any nationally recognized rating agency.

Corporate indebtedness is subject to a valid registration statement on file with the Securities and Exchange Commission (SEC) or issued under the authority of section 3(a)(2) or 3(a)(3) of the Securities Act of 1933 as amended. Corporate indebtedness must be issued by a commercial, industrial or utility business enterprise, or by or on behalf of a financial institution.

Investment in corporate indebtedness shall be limited to a maximum of 5% for one corporate entity.

Repurchase Agreements -

25%

In accordance with ORS 294.035(11), investments in repurchase agreements must be for no more than seven (7) days and must be at least 102% collateralized by direct U.S. Government or U.S. Government agency securities. Banking institutions from which repurchase agreements are purchased must have holding company assets of at least \$5 billion and execute a master repurchase agreement with the College. PCC will not enter into any reverse repurchase agreements.

Regional, State and Municipal Debt Obligations -

25%

PCC will limit its purchase of debt obligations to municipalities which have obtained a rating of A (Standard and Poor's) or A2 (Moody's) or better on Revenue Bonds, or an equivalent rating by any nationally recognized rating agency, or a BBB+ (Standard and Poor's) or Baa-1 (Moody's) rating or better on General Obligation Bonds or an equivalent rating by any nationally recognized rating agency.

Investment Pools - PCC is allowed to participate in the following pools:

Local Government Investment Pool (LGIP), up to the legal limit according to ORS 294.810.

75%

Oregon Arbitrage and Investment Management Program (OAIM) established by ORS 902.107 & 108, with the consent of the Board.

100%*

* Bond proceeds only.

PORTLAND COMMUNITY COLLEGE

BIENNIUM 2007-2009 BUDGET
INVESTMENT POLICY - continued

Safekeeping and Collateralization

All securities purchased other than the Pools pursuant to these Guidelines will be held in safekeeping. The purchase and sale of securities will be on a delivery versus payment basis. Securities will be held in the custody of PCC's relationship banks. The custodian shall issue a safekeeping receipt to PCC listing the specific instrument, rate, maturity and other pertinent information. In the event that a security delivery fails, the primary investment agent shall issue a "due bill" and shall not collect the settlement proceeds until the security is duly delivered in accordance with ORS 294.145(4). Repurchase agreements will be subject to the safekeeping requirements. Demand and time deposits shall be collateralized through the state collateral pool as required by statute for any excess over the amount insured by an agency of the United States government.

ORS 294.145 (11) requires repurchase agreement collateral to be limited in maturity to three years and priced according to percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short-Term-Fund (OSTF) Board. On March 12, 1996, the OSTF Board adopted the following margins:

US Treasury Securities:	102%
US Agency Discount and Coupon Securities:	102%
Mortgage Backed and Other:	103%

Primary Investment Agents

Primary investment agents should be licensed securities dealers and financial institutions who are financially sound and have a good reputation in the community. The Investment Officer shall maintain a list of authorized investment agents and will be responsible for ensuring that all investment agents are presented with a copy of these Guidelines prior to entering into any transaction. On an annual basis, the firms performing investment services shall provide their most recent financial statements or Consolidated Report of Condition (call report) for review. Further, there should be in place, proof as to all the necessary credentials and licenses held by employees of the broker/dealers who will have contact with PCC. PCC shall conduct an annual evaluation of each firm to determine if it should remain on the list. The authorized agent must acknowledge that all investments transactions entered into with PCC will be made in accordance with the Guidelines. Any firm is eligible to make an application to PCC to be added to the list of authorized investment agents, and upon due consideration and approval may be added to the list. If a primary agent does not comply with the Guidelines, they will be removed from the list and will not be considered for future services.

Investment Guidelines Adoption

These Investment Guidelines are adopted by the PCC Board this 21st day of August, 1997.

**SCHEDULE OF 5-YEAR CAPITAL IMPROVEMENT
AND EQUIPMENT NEEDS**

SCHEDULE OF 10-YEAR FACILITIES MAINTENANCE PLAN

CAPITAL IMPROVEMENT AND MAINTENANCE PROGRAM

Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to the students and to the community. The procurement, construction, and maintenance of capital assets are critical activities, and therefore require careful planning.

Capital planning is critical in providing essential services. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for the college to address the current and long-term needs without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options and operating budget impacts.

The multi-year capital plan identifies and prioritizes expected needs based on the college strategic plan, establishes project scope and cost, details estimated amounts of funding, and projects future operating and maintenance costs. The plan covers a period of at least 5 years, and the maintenance plan is projected for 10 years.

The capital improvement projects and facilities maintenance plan included in the schedule were developed as a guide in formulating and prioritizing projects that are essential in meeting the long-term facilities needs of the college. Because of limited resources, not all of the capital projects and items in the facilities maintenance plan were funded during the budget year. However, there are items in the list that may not be completed during the year but because of their importance it was included in the lists so that resources can be allocated to these projects when funding becomes available.

Factors considered in developing the comprehensive capital improvement plan:

- Identify present and future needs
 - ✓ Capital assets that require repair, maintenance, or replacement to manage higher costs in future years.
 - ✓ Capital projects that are in the facility master plan.
 - ✓ Infrastructure improvements that needs to support new and existing needs.
 - ✓ Capital projects with revenue-generating potential (i.e. parking structure)
- Determine the costs. Cost issues considered:
 - ✓ Scope and timing of a planned project/s.
 - ✓ For projects beyond 1 year, the cost projection is adjusted based on anticipated inflation.
 - ✓ Identify any on-going operating costs associated with each project including source of funding.
 - ✓ Provide a clear estimate of all of the major components of the project, including land acquisition needs, design, construction, contingency and post construction costs.
 - ✓ Recognize the non-financial impacts of the project.

CAPITAL IMPROVEMENT AND MAINTENANCE PROGRAM-continued

- Prioritize capital requests: Prioritizing capital project request is a critical step in the development of a capital improvement plan. The following were considered in evaluating the projects:
 - ✓ The relationship of project submittals to the facility master plan.
 - ✓ Input and participation from major stakeholders.
 - ✓ Adherence to legal requirements and/or mandates.
 - ✓ Impact on operating budget.

- Develop financing strategies: Financing strategies should align with expected project requirements while sustaining the financial health of the college. The capital financing plan includes but not limited to:
 - ✓ Expected revenue and expenditure trends, including the relationship to the multi-year financial plan.
 - ✓ Timing of the capital financing.
 - ✓ Recognizing the appropriate legal constraints.
 - ✓ Reliability and stability of identified funding sources.
 - ✓ Affordability of the financing strategy, including the impact on debt ratios and taxpayers.

The 10-year Facilities Maintenance Plan is funded by the General Fund and is included as part of the Physical Plant budget. Capital Equipment and Replacement needs for vehicles and for computer related equipment are funded by the General Fund. Not all of the items listed in the schedule were funded during the budget year however, a complete lists of what was submitted by the departments was included in the lists so that when funds becomes available, they can be considered when determining the allocation of the additional resources. Enterprise operation (Food Services, Bookstore and Parking Operations) provides the fund for their capital improvements. Major capital improvement projects are funded by the Capital Projects Fund.

**PORTLAND COMMUNITY COLLEGE
BUILDINGS AND IMPROVEMENTS**

	Date Put into	Current	Accumulated	Estimated
<u>Enterprise Operations:</u>	<u>Service</u>	<u>Cost Basis</u>	<u>Depreciation</u>	<u>Book Value</u>
Bookstore Buildings & Improvements per sched	07/01/94	\$3,335,084	\$43,457	\$2,001,998
Bookstore Buildings & Improvements per sched	06/30/98	198,170	17,161	81,964
Food Services Facility Design-Sylvania	02/01/98	95,670	3,827	59,646
Food Services Chart Room remodel - Sylvania	06/30/99	250,414	10,017	170,359
Food Services Chart Room remodel - Sylvania	06/30/00	639,598	25,584	460,440
Food Services Renovation Grill Area - Sylvania	07/01/92	75,910	3,036	30,347
Food Services Remodel-Rock Creed Bldg. 3	10/01/93	72,000	2,880	32,390
Food Services Kitchen Remodel-Cascade	08/31/94	64,949	2,598	31,595
		<u>\$4,731,795</u>	<u>\$108,560</u>	<u>\$2,868,739</u>
<u>General Government:</u>				
Cascade Art & Humanity Building CA0404	06/30/06	\$10,394,271	\$173,238	\$10,221,033
Cascade Bond Construction Bldg	08/01/01	226,629	4,533	216,055
Cascade Gym (PE Building) Cascade0402	06/30/04	7,097,034	141,941	6,725,311
Cascade Jackson Hall (JH)	07/01/84	2,520,000	45,818	1,465,680
Cascade Jackson Hall (JH) Remodel	06/30/04	8,532,363	170,647	8,073,826
Cascade Jackson Hall Expaned South CA0408	06/30/06	57,935	966	56,969
Cascade PSEB Building CA0401	06/30/05	5,444,060	90,734	5,275,814
Cascade Student Center Project CA0502	06/30/07	420,704	0	420,704
Cascade Student Services Bldg (SSB)	07/01/95	5,865,590	106,647	4,585,241
Cascade Student Services Bldg (SSB) Remodel	06/30/04	1,494,708	29,894	1,424,189
Cascade Student Union Bldg SC (LRC)	07/01/94	6,789,160	113,153	5,330,769
Cascade Technology Building CA0403	06/30/05	10,254,644	170,911	9,939,163
Cascade Terrell Hall (TH) New Section	07/01/93	5,350,000	97,273	3,987,649
Cascade Terrell Hall Addition - CA0501	06/30/06	5,609,997	93,500	5,516,497
Cascade-Cafeteria Bldg	07/01/95	1,013,788	16,896	810,938
Sub-Total		<u>\$71,070,883</u>	<u>\$1,256,150</u>	<u>\$64,049,839</u>

**PORTLAND COMMUNITY COLLEGE
BUILDINGS AND IMPROVEMENTS**

	<u>Date Put into Service</u>	<u>Cost Basis</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Estimated Book Value</u>
Balance Carried Forward		\$71,070,883	\$1,256,150	\$7,021,044	\$64,049,839
Rock Creek Bldg #1	07/01/75	337,800	6,756	216,322	121,478
Rock Creek Bldg #2	07/01/75	5,270,000	87,833	2,812,351	2,457,649
Rock Creek Bldg #3	07/01/77	3,414,500	56,908	1,711,315	1,703,185
Rock Creek Bldg #4	07/01/93	202,000	4,489	62,869	139,131
Rock Creek Bldg #5	07/01/82	2,394,800	39,913	998,380	1,396,420
Rock Creek Bldg #6	07/01/97	3,598,796	79,973	799,952	2,798,844
Rock Creek Bldg #7	07/01/94	11,671,165	212,203	2,759,802	8,911,363
Rock Creek Building 2 Additional RC0306	06/30/06	1,475,927	24,599	24,599	1,451,328
Rock Creek Building 7 Addition RC0303	06/30/05	7,483,900	124,732	231,193	7,252,707
Rock Creek Building 9 RC0304	06/30/05	13,913,136	231,886	428,357	13,484,779
Rock Creek Greenhouse	07/01/93	159,840	3,197	23,985	135,855
Central Portland Workforce Training Center	07/01/95	5,864,192	106,622	1,280,044	4,584,148
Metro Bldg #1	07/01/98	905,000	15,083	135,791	769,209
Metro Bldg #2	07/01/98	447,400	8,948	80,557	366,843
SE Mt. Scott Hall	01/01/04	6,047,089	120,942	384,708	5,662,381
SE Mt. Tabor Hall	01/01/04	14,049,315	280,986	893,766	13,155,549
Sylvania Auto Metals Bldg (AM)	07/01/66	1,500,000	25,000	1,025,616	474,384
Sylvania Campus Air Conditioning SY0305	06/30/05	4,753,659	79,228	148,075	4,605,584
Sylvania Campus Services Bldg (CC)	07/01/68	9,388,283	156,471	6,554,502	2,833,781
Sylvania College services Building	06/30/07	6,785,401	0	0	6,785,401
Sylvania Communications Bldg (CT)	07/01/73	2,000,291	33,338	1,134,138	866,153
Sylvania Fire Sprinkle System SY0402	06/30/05	809,170	67,431	126,027	683,143
Sylvania FY04 Summer Improvement SY0401	06/30/05	2,341,464	156,098	291,744	2,049,720
Sylvania Health Science Bldg	07/01/72	4,928,000	82,133	2,876,242	2,051,758
Sylvania Learning Resource Center (LRC)	07/01/93	7,349,200	122,487	1,715,484	5,633,716
Sylvania Math Science Bldg (ST)	07/01/66	1,500,000	25,000	1,025,616	474,384
Sylvania Performing Arts Center (PAC)	07/01/93	3,400,800	56,680	793,831	2,606,969
Sylvania Social Science Bldg (SS)	07/01/66	1,500,000	25,000	1,025,616	474,384
Sylvania SS Building Roofing Project	06/30/05	129,364	10,780	21,561	107,803
Sylvania Student Services Bldg (SSB)	07/01/96	2,116,670	38,485	423,439	1,693,231
Sylvania Technology Classroom Building SY0306	06/30/05	11,703,556	195,059	364,563	11,338,993
Sylvania-Boiler House (HP)	07/01/66	1,500,000	25,000	1,025,616	474,384
Sylvania-Telephone Exchange Building	06/30/05	1,573,401	26,223	52,447	1,520,954
Washington County Workforce Training Center	07/01/98	4,730,387	78,840	709,774	4,020,613
		<u>\$216,315,389</u>	<u>\$3,864,474</u>	<u>\$39,179,327</u>	<u>\$177,136,062</u>

PORTLAND COMMUNITY COLLEGE
10 YEAR FACILITIES MAINTENANCE PLAN (FUNDED BY THE GENERAL FUND UNDER PHYSICAL PLANT BUDGET)

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>TOTAL</u>
<u>Sylvania Campus:</u>											
Building System	\$21,400	\$23,260	\$41,800	\$32,120	\$32,920	\$32,720	\$76,120	\$58,780	\$36,520	\$51,095	\$406,735
Building Exterior	135,000	62,500	5,000	7,500	0	5,000	7,500	172,000	0	7,500	402,000
Electrical System	252,000	185,000	150,000	167,000	470,000	177,500	147,500	147,500	207,500	212,500	2,116,500
HVAC System	163,000	168,000	163,000	198,000	190,000	202,000	166,000	220,000	160,000	168,000	1,798,000
Plumbing System	33,524	23,524	73,524	73,524	43,524	43,524	25,288	10,000	10,000	10,000	346,432
Grounds & Soil:											
Irrigation System	4,700	7,200	6,700	2,000	3,000	35,500	19,200	15,000	4,700	1,000	99,000
Lawn/Drainage System	3,000	12,000	3,000	17,000	3,000	9,000	3,000	9,000	3,000	9,000	71,000
Plants & Soil	14,500	850	19,300	20,250	20,500	11,000	37,100	30,650	50,300	63,000	267,450
Total-Sylvania Campus	<u>\$627,124</u>	<u>\$482,334</u>	<u>\$462,324</u>	<u>\$517,394</u>	<u>\$762,944</u>	<u>\$516,244</u>	<u>\$481,708</u>	<u>\$662,930</u>	<u>\$472,020</u>	<u>\$522,095</u>	<u>\$5,507,117</u>
<u>Cascade Campus:</u>											
Building System	\$0	\$0	\$0	\$18,000	\$68,000	\$25,500	\$0	\$0	\$0	\$0	\$111,500
Building Exterior	0	0	0	0	0	0	0	0	0	0	0
Electrical System	55,000	65,000	50,000	50,000	75,000	65,000	35,000	35,000	35,000	35,000	500,000
HVAC System	142,000	142,000	147,000	101,000	151,000	109,000	109,000	109,000	102,000	120,000	1,232,000
Plumbing System	11,000	13,000	15,000	14,000	14,000	14,000	14,000	12,000	14,000	17,000	138,000
Grounds & Soil:											
Irrigation System	8,000	2,700	900	500	1,000	0	1,000	0	1,000	0	15,100
Lawn/Drainage System	3,500	0	7,000	0	4,000	0	5,000	7,000	2,000	0	28,500
Plants & Soil	7,000	6,000	3,000	21,000	8,000	11,000	2,000	4,000	2,000	4,000	68,000
Total-Cascade Campus	<u>\$226,500</u>	<u>\$228,700</u>	<u>\$222,900</u>	<u>\$204,500</u>	<u>\$321,000</u>	<u>\$224,500</u>	<u>\$166,000</u>	<u>\$167,000</u>	<u>\$156,000</u>	<u>\$176,000</u>	<u>\$2,093,100</u>
<u>Rock Creek Campus:</u>											
Building System	\$22,000	\$10,000	\$0	\$100,000	\$0	\$0	\$80,000	\$0	\$0	\$0	\$212,000
Building Exterior	185,000	220,000	145,000	267,000	0	100,000	0	0	0	0	917,000
Electrical System	260,000	200,000	240,000	185,000	45,000	55,000	45,000	45,000	45,000	45,000	1,165,000
HVAC System	371,000	161,000	513,000	181,000	298,000	321,000	173,000	211,000	213,000	186,000	2,628,000
Plumbing System	28,400	18,400	23,400	23,400	33,400	28,400	28,400	30,000	20,000	20,000	253,800
Grounds & Soil:											
Irrigation System	8,500	14,000	12,000	3,500	1,000	0	0	11,000	0	0	50,000
Lawn/Drainage System	7,500	2,500	4,500	2,500	4,500	2,500	4,500	2,500	4,500	2,000	37,500
Plants & Soil	16,100	23,000	15,000	15,000	32,000	10,000	28,200	10,000	26,000	10,000	185,300
Total-Rock Creek Campus	<u>\$898,500</u>	<u>\$648,900</u>	<u>\$952,900</u>	<u>\$777,400</u>	<u>\$413,900</u>	<u>\$516,900</u>	<u>\$359,100</u>	<u>\$309,500</u>	<u>\$308,500</u>	<u>\$263,000</u>	<u>\$5,448,600</u>

PORTLAND COMMUNITY COLLEGE
10 YEAR FACILITIES MAINTENANCE PLAN (FUNDED BY THE GENERAL FUND UNDER PHYSICAL PLANT BUDGET)

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>TOTAL</u>
<u>Southeast Center:</u>											
Building System	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$15,000	\$0	\$47,000	\$122,000
Building Exterior	0	0	0	0	0	0	0	0	0	0	0
Electrical System	16,500	6,500	11,500	6,500	12,500	12,500	12,500	2,500	12,500	2,500	96,000
HVAC System	32,000	31,000	32,000	30,000	80,000	30,000	31,000	30,000	30,000	36,000	362,000
Plumbing System	8,000	7,000	7,000	10,000	7,000	7,000	7,000	7,000	7,000	7,000	74,000
Grounds & Soil:											
Irrigation System	0	0	0	0	0	10,000	0	0	0	1,000	11,000
Lawn/Drainage System	1,000	0	0	250	0	1,000	0	250	0	0	2,500
Plants & Soil	0	4,000	2,000	4,000	0	8,000	0	8,000	2,000	8,000	36,000
Total-Southeast Center	<u>\$57,500</u>	<u>\$48,500</u>	<u>\$52,500</u>	<u>\$110,750</u>	<u>\$99,500</u>	<u>\$68,500</u>	<u>\$50,500</u>	<u>\$62,750</u>	<u>\$51,500</u>	<u>\$101,500</u>	<u>\$703,500</u>
<u>Portland-Metro Center:</u>											
Building System	\$0	\$0	\$0	\$0	\$45,000	\$18,000	\$65,000	\$0	\$120,000	\$0	\$248,000
Building Exterior	0	0	0	0	0	0	0	0	0	0	0
Electrical System	22,500	17,500	2,500	12,500	2,500	17,500	12,500	12,500	12,500	2,500	115,000
HVAC System	17,000	21,000	42,000	50,000	46,000	42,000	25,000	21,000	23,000	27,000	314,000
Plumbing System	8,000	13,000	8,000	6,000	6,000	6,000	6,000	6,000	8,000	9,000	76,000
Grounds & Soil:											
Irrigation System	0	0	0	0	0	0	0	0	0	0	0
Lawn/Drainage System	0	0	0	0	0	0	0	0	0	0	0
Plants & Soil	0	0	0	5,000	1,000	0	0	2,000	0	8,000	16,000
Total-Portland -Metro Center	<u>\$47,500</u>	<u>\$51,500</u>	<u>\$52,500</u>	<u>\$73,500</u>	<u>\$100,500</u>	<u>\$83,500</u>	<u>\$108,500</u>	<u>\$41,500</u>	<u>\$163,500</u>	<u>\$46,500</u>	<u>\$769,000</u>
<u>Central Portland Center:</u>											
Building System	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0	\$3,000	\$0	\$56,000	\$77,000
Building Exterior	0	0	0	0	0	0	0	0	0	0	0
Electrical System	22,500	7,500	2,500	2,500	17,500	12,500	12,500	12,500	12,500	2,500	105,000
HVAC System	16,000	35,000	128,000	33,000	36,000	29,000	18,000	33,000	25,000	24,000	377,000
Plumbing System	8,500	8,500	8,500	8,500	8,500	8,500	7,000	7,000	7,000	11,000	83,000
Grounds & Soil:											
Irrigation System	700	0	0	0	3,500	0	0	0	0	0	4,200
Lawn/Drainage System	500	0	1,600	500	0	0	0	600	0	0	3,200
Plants & Soil	0	2,750	0	1,500	4,500	2,000	0	0	4,500	2,000	17,250
Total-Central Portland Center	<u>\$48,200</u>	<u>\$53,750</u>	<u>\$140,600</u>	<u>\$64,000</u>	<u>\$70,000</u>	<u>\$52,000</u>	<u>\$37,500</u>	<u>\$56,100</u>	<u>\$49,000</u>	<u>\$95,500</u>	<u>\$666,650</u>

PORTLAND COMMUNITY COLLEGE**10 YEAR FACILITIES MAINTENANCE PLAN (FUNDED BY THE GENERAL FUND UNDER PHYSICAL PLANT BUDGET)**

<u>TOTAL COLLEGE-WIDE</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>TOTAL</u>
Building System	\$43,400	\$33,260	\$41,800	\$228,120	\$145,920	\$76,220	\$221,120	\$76,780	\$156,520	\$154,095	\$1,177,235
Building Exterior	320,000	282,500	150,000	274,500	0	105,000	7,500	172,000	0	7,500	1,319,000
Electrical System	628,500	481,500	456,500	423,500	622,500	340,000	265,000	255,000	325,000	300,000	4,097,500
HVAC System	741,000	558,000	1,025,000	593,000	801,000	733,000	522,000	624,000	553,000	561,000	6,711,000
Plumbing System	97,424	83,424	135,424	135,424	112,424	107,424	87,688	72,000	66,000	74,000	971,232
Grounds & Soil:	0	0	0	0	0	0	0	0	0	0	0
Irrigation System	21,900	23,900	19,600	6,000	8,500	45,500	20,200	26,000	5,700	2,000	179,300
Lawn/Drainage System	15,500	14,500	16,100	20,250	11,500	12,500	12,500	19,350	9,500	11,000	142,700
Plants & Soil	<u>37,600</u>	<u>36,600</u>	<u>39,300</u>	<u>66,750</u>	<u>66,000</u>	<u>42,000</u>	<u>67,300</u>	<u>54,650</u>	<u>84,800</u>	<u>95,000</u>	<u>590,000</u>
Total-COLLEGE-WIDE	<u>\$1,905,324</u>	<u>\$1,513,684</u>	<u>\$1,883,724</u>	<u>\$1,747,544</u>	<u>\$1,767,844</u>	<u>\$1,461,644</u>	<u>\$1,203,308</u>	<u>\$1,299,780</u>	<u>\$1,200,520</u>	<u>\$1,204,595</u>	<u>\$15,187,967</u>

PORTLAND COMMUNITY COLLEGE
SUMMARY-5 YEAR CAPITAL IMPROVEMENT AND EQUIPMENT NEEDS PLAN

	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<u>Capital Spending Needs (Capital Projects Fund)</u>					
PP Capital Maintenance	\$2,476,000	\$2,774,080	\$2,996,006	\$3,235,687	\$3,494,542
Gen Property Purchase	750,000				
DPS Video Surveillance	<u>225,000</u>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
PP Total	<u>\$3,451,000</u>	<u>\$2,924,080</u>	<u>\$2,996,006</u>	<u>\$3,235,687</u>	<u>\$3,494,542</u>
 Capital Spending Needs (Parking Operations Fund)					
PTS Lot/Road Stripping and Repair	\$360,620	\$371,439	\$382,582	\$394,059	\$433,465
PTS Equipment Replacement	492,408	27,843	119,100	253,072	278,379
PTS Building Construction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PTS Total	<u>\$853,028</u>	<u>\$399,282</u>	<u>\$501,682</u>	<u>\$647,131</u>	<u>\$711,844</u>
 Capital Spending Needs (General Fund-Administrative Services Budget)					
FS Vehicle Replacement	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$75,000</u>
 Capital Spending Needs (General Fund-Administrative Services Budget)					
ITS Network Infrastructure Upgrades	\$300,000	\$750,000	\$750,000	\$0	\$0
ITS Central Servers	217,000	45,600	60,500	10,600	252,000
ITS Campus Servers	39,967	36,667	24,667	14,725	31,667
ITS Telephone Equipment	121,850	121,850	1,432,450	4,128,450	121,850
ITS Network Equipment	445,838	331,503	419,163	386,421	202,421
ITS Classroom Multi-Media Equipment	0	100,500	36,000	0	0
ITS Lab Computers	598,400	767,300	1,008,300	269,600	349,200
ITS Faculty & Staff Equipment	883,350	495,400	341,050	204,450	341,650
ITS Library	7,500	62,500	53,200	0	7,500
ITS Media Equipment Installed in Classrooms	304,750	304,750	102,250	102,250	36,250
ITS Media Delivery and Check out Equipment	91,000	91,000	48,375	33,375	0
ITS Distance Education Facilities ITV/ CATV/	79,375	79,375	177,375	177,375	115,500
ITS Wireless Access	<u>395,000</u>	<u>606,215</u>	<u>352,550</u>	<u>83,176</u>	<u>0</u>
ITS Totals	<u>\$3,484,030</u>	<u>\$3,792,660</u>	<u>\$4,805,880</u>	<u>\$5,410,422</u>	<u>\$1,458,038</u>
 From Schedule 1-a	<u>\$2,476,101</u>	<u>\$1,931,853</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 GRAND TOTAL	<u>\$10,339,159</u>	<u>\$9,122,875</u>	<u>\$8,378,568</u>	<u>\$9,368,240</u>	<u>\$5,739,424</u>
 <u>FUNDING SOURCES:</u>					
Capital Projects Fund	\$5,702,101	\$4,705,933	\$2,996,006	\$3,235,687	\$3,494,542
General Fund	\$1,581,967	\$1,501,167	\$2,703,167	\$4,600,625	\$865,967
Parking Operations Fund	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Unfunded	(\$2,355,091)	(\$2,215,775)	(\$1,979,395)	(\$831,928)	(\$678,915)

PORTLAND COMMUNITY COLLEGE
5 YEAR CAPITAL IMPROVEMENT AND EQUIPMENT NEEDS PLAN

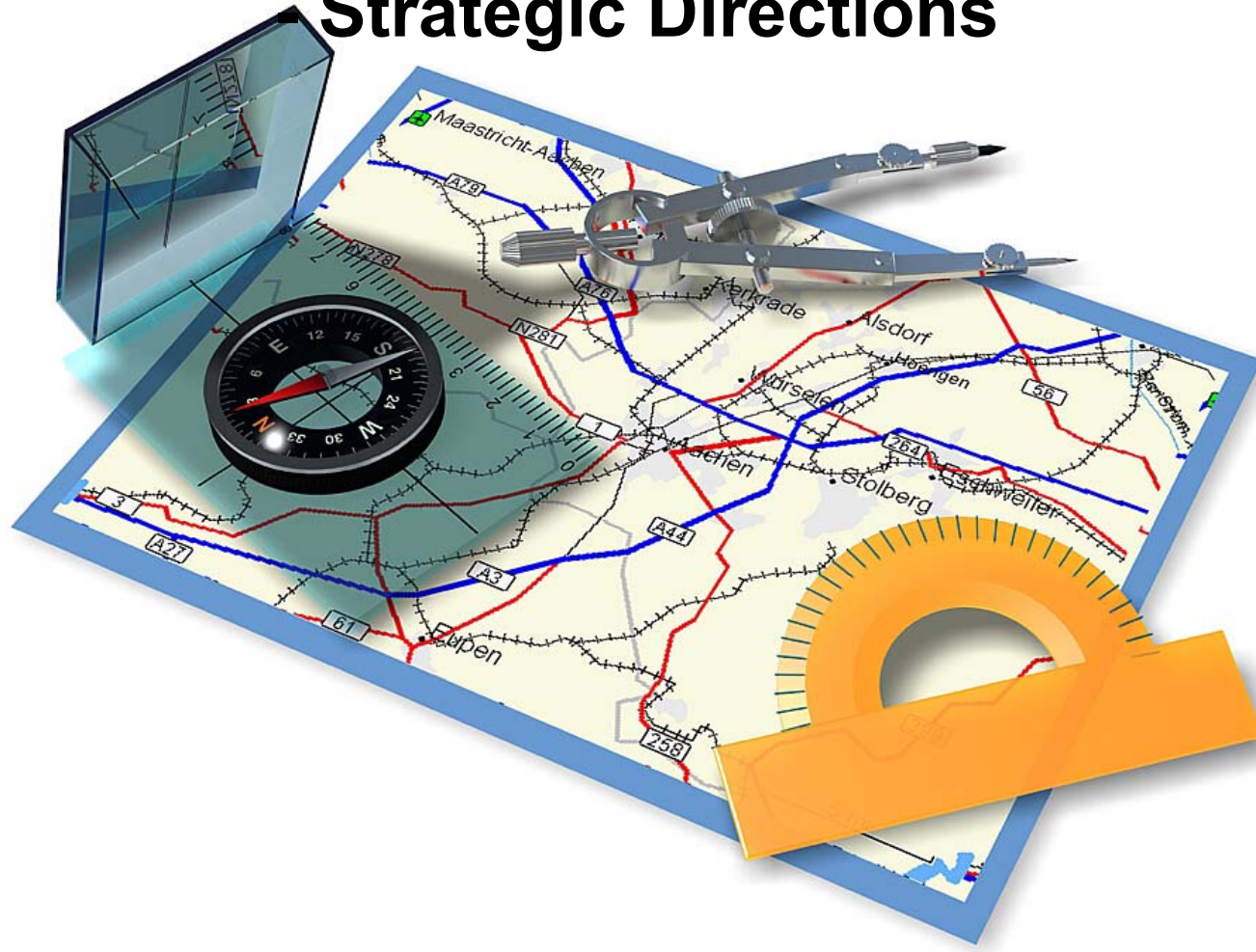
SCHEDULE 1-a	Equipment/ Installation/ Patch Cables	Building Cabling -CAT / Telecom Room Remodel	Future- Equipment /Patch Cable Cost	Future-CAT 6 Cabling & Telecom Room Remodel	Overall Costs	Projected FY2008 Spending	Projected FY2009 Spending	Projected FY2010 Spending	Projected FY2011 Spending	Projected FY2012 Spending
<u>Cascade</u>										
<i>Arts & Humanities</i>	\$24,405	\$266,664	\$0	\$0	\$291,069	\$291,069				
<i>Student Center</i>	23,028	0	30,960	136,100	190,088		190,088			
<i>Student Services Building</i>	0	0	500	42,500	43,000		43,000			
<i>Technology Building</i>	26,145	0	5,800	0	31,945	31,945				
<i>Terrell Hall</i>	43,409	63,851	0	0	107,260	107,260				
Total	<u>\$116,987</u>	<u>\$330,515</u>	<u>\$37,260</u>	<u>\$178,600</u>	<u>\$640,861</u>	<u>\$430,274</u>	<u>\$233,088</u>	<u>\$0</u>		
<u>Sylvania</u>										
<i>Automotive Materials</i>	\$62,883	\$0	\$0	\$99,100	\$161,983		\$161,983			
<i>Bookstore</i>	2,835	0	759	38,500	42,094	42,094				
<i>College Center</i>	349,430	0	390	393,200	743,020		743,020			
<i>Communication Technology</i>	61,804	0	7,680	137,000	206,484	206,484				
<i>Heat Plant</i>	1,761	0	0	25,600	27,361		27,361			
<i>Health Technology</i>	85,113	0	0	161,500	246,613	161,500	85,113			
<i>Library</i>	45,956	0	1,493	134,600	182,049	136,093	45,956			
<i>Performing Arts Center</i>	1,814	0	0	28,900	30,714	1,814	28,900			
<i>South Classroom Bldg</i>	1,938	0	0	30,500	32,438	32,438				
<i>Social Science & Technology</i>	66,067	0	0	124,900	190,967		190,967			
<i>Science & Technology</i>	90,114	0	0	243,260	333,374	243,260	90,114			
Total	<u>\$769,715</u>	<u>\$0</u>	<u>\$10,322</u>	<u>\$1,417,060</u>	<u>\$2,152,097</u>	<u>\$823,683</u>	<u>\$1,373,414</u>	<u>\$0</u>		
<u>Rock Creek</u>										
<i>Building 1</i>	\$1,090	\$0	\$0	\$35,300	\$36,390	\$36,390				
<i>Building 2</i>	191,368	200,000	6,100	0	397,468	\$397,468				
<i>Building 3</i>	13,002	108,380	0	0	121,382	\$121,382				
<i>Building 5</i>	8,174	0	0	46,080	54,254	\$54,254				
<i>Building 6</i>	0	0	7,680	35,300	42,980	\$42,980				
<i>Building 7</i>	0	115,800	0	0	115,800	\$115,800				
<i>Building 8 (Farm)</i>	5,018	0	0	0	5,018	\$5,018				
<i>Building 9</i>	1,150	0	0	0	1,150	\$1,150				
Total	<u>\$219,802</u>	<u>\$424,180</u>	<u>\$13,780</u>	<u>\$116,680</u>	<u>\$755,120</u>	<u>\$774,442</u>	<u>\$0</u>	<u>\$0</u>		

PORTLAND COMMUNITY COLLEGE
5 YEAR CAPITAL IMPROVEMENT AND EQUIPMENT NEEDS PLAN

SCHEDULE 1-a continued	Equipment/ Installation/ Patch Cables	Building Cabling -CAT / Telecom Room Remodel	Future- Equipment /Patch Cable Cost	Future-CAT 6 Cabling & Telecom Room Remodel	Overall Costs	Projected FY2008 Spending	Projected FY2009 Spending	Projected FY2010 Spending	Projected FY2011 Spending	Projected FY2012 Spending
New Southeast Center										
<i>Mt. Tabor</i>	\$20,706	\$5,610	\$240	\$0	\$26,556	\$26,556				
<i>Mt. Scott</i>	<u>0</u>	<u>0</u>	<u>180</u>	<u>0</u>	<u>180</u>	180				
Total	<u>\$20,706</u>	<u>\$5,610</u>	<u>\$420</u>	<u>\$0</u>	<u>\$26,736</u>	<u>\$26,736</u>				
Washington County Workforce Training Center										
Total	<u>\$147,220</u>	<u>\$0</u>	<u>\$2,478</u>	<u>\$161,280</u>	<u>\$310,978</u>	\$310,978				
Central Portland Workforce Training Center										
Total	<u>\$44,198</u>	<u>\$0</u>	<u>\$5,332</u>	<u>\$118,700</u>	<u>\$168,231</u>	<u>\$0</u>	\$168,231			
Portland Metro Workforce Training Center										
Total	<u>\$85,667</u>	<u>\$4,942</u>	<u>\$20</u>	<u>\$157,100</u>	<u>\$247,730</u>	<u>\$90,609</u>	<u>\$157,120</u>			
Hillsboro Education Center										
Total	<u>\$17,886</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,493</u>	<u>\$19,379</u>	<u>\$19,379</u>				
Grand Total	<u>\$1,422,181</u>	<u>\$765,247</u>	<u>\$69,613</u>	<u>\$2,150,913</u>	<u>\$4,321,132</u>	<u>\$2,476,101</u>	<u>\$1,931,853</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Educational Master Plan

Strategic Directions



Continuous Improvement: 2005-06 Strategic Planning Updates and Revisions

During the 2005-06 academic year, attention was focused on reviewing and updating various components of the College's Strategic Plan. This year long process resulted in minor revisions to some areas and more significant enhancements to others. The following description of the outcomes of this process is accompanied with corresponding attachments.

Areas of Institutional Focus 2005-07

Background: The original *PCC Educational Master Plan, Strategic Directions and Action Areas*, was developed in 2001-02 and consisted of both strategic and operational strategies. This comprehensive document, referred to as the EMP, contained seven key areas, nineteen strategic directions and sixty-two action areas.

To help the college community prioritize the numerous strategic directions and associated action areas in the EMP, areas for institutional focus were identified the following year which included a planned two year review cycle. This resulted in the *EMP 2003-05 Areas of Institutional Focus* consisting of seven key areas, twelve strategic directions and nineteen action areas.

Implications for 2005-06: An activity report (Attachment A) based on the *2003-05 Areas of Institutional Focus* was used to help identify which areas to include for continued focus in the 2005-07 cycle. Under the leadership of the District President, discussions among the Board of Directors, President's Cabinet and District Planning Council resulted in the *2005-07 Areas of Institutional Focus* detailed in Attachment B. Three strategic directions and two action areas from the original EMP as well as two new action areas were added to the 2005-07 focus. Discussions also led to the EMP seven key areas being collapsed into four by combining College Workforce, Fiscal Affairs, Technology, and Facilities under the umbrella of "Teaching and Learning Infrastructure."

PCC Board Mission, Vision, Values and Goals

The PCC Mission, Vision, Values and Goals as defined by the Board of Directors, were also reviewed during the 2005-06 academic year. Input collected from the President's Cabinet, District Planning Council, Educational Advisory Committee, Deans of Instruction and Deans of Students was shared in draft form as a resource for subsequent Board discussions.

The final document, formally approved by the Board in September 2006 (Attachment C), includes updated terminology yet maintains the overall intent of the original Board mission, vision, values and goals. One formatting modification of note was the regrouping of the eleven goals to six goals by placing General Education, Professional Technical Education, Transfer Preparation, Readiness and Community/Continuing Education under the goal of Student Success.

Institutional Effectiveness Reporting Cycle and Key Measures

Background: The Institutional Effectiveness Report, produced annually, was presented to the Board of Directors at a regular Board meeting or Board retreat. The document (Attachment D) included more than eighty measures and was generally sixty-five to seventy or more pages in length.

The comprehensive document was also used internally as a resource for College-level budget and planning discussions. However, data were not collected or tracked by campus and the College trends did not always reflect the unique characteristics of each campus.

Implications for 2005-06: In order to better keep the Board informed on an on-going basis of College progress toward the Board goals, it was decided that reports generated as part of an Institutional Effectiveness Reporting Cycle will replace the Annual Institutional Effectiveness Report beginning in 2006-07. Each report will address one of the six Board goals, with one or two reports presented to the Board each term. In addition, these reports will be available to the internal College community throughout the year. A summary report, prepared at the end of the academic year, will capture the highlights of each report and serve as an introduction to the next year's reporting cycle.

The eighty plus previously reported measures have been edited into a group of twenty *key measures* (Attachment E). When appropriate, data for these measures will also be collected at the campus-level and available for campus use. Various *supporting measures* will be identified and trended on an as needed basis.

In conclusion, a sample report format (Attachment F) was reviewed and approved by the Board during the summer. The year long review of the College's Strategic Plan and associated reporting was complete and in place for the 2006-07 academic year.

Key Area: Educational Programs and Services

Strategic Direction 1: The college will fund and offer a well-defined mix of transfer disciplines and professional technical programs as the core of its educational programs and services.

Action Areas

- Design and implement educational pathways that offer students multiple avenues to transfer and employment and facilitate student progress toward their educational goals.
- Strengthen relationships and improve coordination with our strategic partners in K-12 districts and four-year schools to better serve students and ensure that they are well prepared to move from high school to community college and from community college to university.

Strategic Direction 2: The college will support programs that teach developmental education and adult basic skills for students who need to prepare for college and/or employment.

Action Area

- Create stronger links between developmental education and college-level coursework to support student success in next-level transfer and professional technical programs.

Strategic Direction 3: The college will provide opportunities for students to acquire knowledge and skills that enable them to be productive, contributing members of an increasingly complex world community.

Action Areas

- Integrate instruction and assessment of core outcomes (communication, community and environmental responsibility, critical thinking and problem solving, cultural awareness, professional competence, and self-reflection) across the curriculum.
- Offer courses and services that facilitate access to education for an increasingly diverse community.

Strategic Direction 4: The college will operate as a single district-that is, it will deliver a consistent message to students and ensure that policies, procedures and curriculum reflect District-wide approaches based on PCC's common purpose and values.

Action Area

- Utilize district-wide academic planning as the driver for decisions regarding educational programs, services, facilities and other key areas of the EMP.

Key Area: Student Access and Development

Strategic Direction 1: The college will focus on student development services that facilitate student success and continuous, lifelong learning.

Action Areas

- Implement an effective, comprehensive, and integrated college student development plan.
- Provide class schedules built with students' needs foremost in mind.
- Provide an effective skills assessment program district-wide.
- Simplify and clarify the processes that support student access to programs and services.
- Promote student participation in the life of the college with opportunities to provide feedback on programs and services and input into college decision-making.

Strategic Direction 2: The college will remain a low-cost provider of higher education.

Action Areas

- Set tuition/fees to be sensitive to students' ability to pay, availability of financial aid and the cost of operating programs.
- Increase financial support to students through scholarships and grants.

Key Area: Community and Economic Development

Strategic Direction 1: The college will take the leadership role in establishing a regional workforce development system.

Action Area

- Interact with leaders of business, government, education, and community organizations to ensure participation in decisions and initiatives that enhance commerce and the preparation of a competitive workforce.

Key Area: Teaching and Learning Infrastructure

Supporting Area: **College Workforce**

Strategic Direction 1: The college will recruit, hire, retain, and promote a skilled and diverse workforce that is committed to the mission and values of PCC.

Action Area

- Strengthen recruitment and internal development processes that will improve the college's ability to attract, hire, and retain a diverse faculty and staff.

Strategic Direction 2: The college will support the continuing development of employees so that they can contribute to student success and to our strategic directions.

Action Area

- Implement a professional and organizational development plan that enables staff to grow both personally and professionally and to increase leadership capability for the college.

Supporting Area: **Fiscal Affairs**

Strategic Direction 1: The college will develop a fiscal plan that is driven by the Educational Master Plan (EMP) and the effective and efficient use of available resources.

Action Area

- Use the EMP as a basis for determining fiscal priorities.

Strategic Direction 2: The college will broaden the revenue base to support programs and services.

Action Area

- Coordinate college-wide resource development efforts in order to secure more non-state resources.

Supporting Area: **Technology**

Strategic Direction 1: The college will develop a comprehensive plan that aligns technology related to instruction, student support and administrative systems.

Action Area

- Develop mechanisms to identify, adopt, and fund future technology needs.

Strategic Direction 2: The college will use technology in ways that enhance teaching and learning and improve the delivery of student services.

Action Areas

- Adopt technologies that enhance student learning and facilitate student-faculty interaction in the classroom and via distance learning.
- Adopt technologies that give students on-line access to enrollment and student development services.

Supporting Area: **Facilities**

Strategic Direction 1: The college will ensure that educational programs and services are fully supported by continued development of the three existing PCC campuses.

Action Area

- Complete campus expansion specified in the master plan.

Strategic Direction 2: The college will continually review the district's network of educational centers and explore alternative delivery systems to meet changing community needs.

Action Area

- Continue to develop the Southeast Center and assign full-time faculty, staff, and support services in order to ensure effective operation and meet community needs.

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

Strategic Direction 1: The college will fund and offer a well-defined mix of transfer disciplines and professional technical programs as the core of its educational programs and services.

Action Area 1: Design and implement educational pathways that offer students multiple avenues to transfer and employment and facilitate student movement toward their educational goals.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Analyze pathways that currently exist at PCC and develop multiple pathway models such as Employment Skills Training (EST) certificates, pathways for Basic Skills students, etc. - Look at systems/barriers/policies that need to be addressed to accomplish this action (ie, consider how credits are awarded, etc.). 	<p>Accomplishments</p> <ul style="list-style-type: none"> 13 career pathways established in a variety of occupational areas More than 30 Employment Skills Training (EST) certificates awarded for pathways training Training for ESL Direct Caregivers developed in partnership with the Assisted Living Facility industry; pilot program implemented Spring 2005 Funded (with four other CCs) by Governor's Employer Workforce Fund to develop visual 'roadmaps' for professional technical and ESL career pathways Funded to develop a cohort pathway for students who need to bridge from Dev Ed course work to college level credit for occupational training Outreach regarding pathways to youth providers, HS guidance counselors and PCC advisors/counselors Test preparation workshops for students taking college placement exams; expanded curriculum for pathways training re: career planning Leadership in Oregon Pathways Academy and Pathways to Advancement Team <p>Next steps</p> <ul style="list-style-type: none"> Implement action plan developed for 2005-06; involve EAC chair and faculty in implementation Establish/implement a resource development plan that includes Worksystems Inc, Governor's Employer Workforce Fund, PCC New Initiatives Fund, local and national foundations 	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

<ul style="list-style-type: none"> Develop a comprehensive institutional vision for distance learning and the role it will play in the design and delivery of curriculum. 	<p>Accomplishments</p> <ul style="list-style-type: none"> More systematic approach to developing and scheduling courses, programs and services; increased collaboration/ coordination with campus admins and faculty Expanded options for on-line courses, degree programs including Business (ASOT) and Gerontology, pilot program to provide MLT training statewide Increased enrollment, more efficient delivery of distance education classes <p>Next steps</p> <ul style="list-style-type: none"> Evaluate/improve Summer School to Go Identify additional options for expanded delivery (allied health, paraeducator) Improve processes to revise/develop courses Continue to develop distance and hybrid versions of courses 	<p>Continue focus for 2005-07</p> <ul style="list-style-type: none"> Refine and articulate comprehensive vision
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Strategic Direction 1: The college will fund and offer a well-defined mix of transfer disciplines and professional technical programs as the core of its educational programs and services.

Action Area 2: Strengthen relationships and improve coordination with our strategic partners in K-12 district and four-year schools to better serve students and ensure that they are well prepared to move from high school to community college and from community college to university.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Focus on curriculum development, particularly for transfer programs <ul style="list-style-type: none"> Implement 3 to 4-credit conversion to re-align with OUS and improve transfer articulation 	<p>Accomplishments</p> <ul style="list-style-type: none"> Most course conversions completed for Fall 05 EAC reviewed/revised general education requirements for degrees <p>Next steps</p> <ul style="list-style-type: none"> Remaining courses converted for Fall 06 Assess impact of change: cost to students, degree completion, student satisfaction w/transfer articulation 	<p>Bulk of conversion work is done; discontinue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

Strategic Direction 2: The college will support programs that teach developmental education and adult basic skills for students who need to prepare for college and/or employment.

Action Area 1: Create stronger links between developmental education and college-level coursework in order that students will be successful in next-level transfer and professional technical programs.

Activity	Status	Recommendation
<ul style="list-style-type: none">• Evaluate the need for General Education course prerequisites to ensure better-prepared students.<ul style="list-style-type: none">- Ensure that students have the foundation skills necessary to succeed in college level courses.- Begin policy discussion and decisions regarding DE enrollment.- Address funding issues, evaluate pre-requisites, etc.- Study the role of DE in preparing students for success in college-level courses.	<p>Accomplishments</p> <ul style="list-style-type: none">• Policy to establish pre-requisites in reading, writing and mathematics for all general education courses was recommended by EAC and approved by district president.• Implementation committee formed to oversee change process• Preliminary model developed by IR staff to estimate demand for DE courses when policy goes into effect <p>Next steps</p> <ul style="list-style-type: none">• SAC decisions to accept, opt-out, or lower pre-req requirements for courses in their disciplines• Assess need for curriculum change in DE and other prep courses• Develop plan to assess impact of change on student success• Implement policy no later than Fall 07	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

Activity	Status	Recommendation
<ul style="list-style-type: none"> Establish an initiative to connect developmental education and college-level programs so that Subject Area Committees (SACs) can learn more about what skills students acquire/develop in DE and create new prerequisites for college-level courses if needed to improve student success. <ul style="list-style-type: none"> Align exit level skills of pre-college and other preparatory courses (in math, reading, writing, and English communication) with entry level skills for lower division transfer writing and math courses. Develop sequence models and design courses for basic skills students wanting to take content courses concurrently with basic/developmental and/or ESL/ENL classes. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Agreement to use Compass and Compass/ESL as placement instrument for all English language learners at PCC; cut scores established to place students into appropriate ESL or ENNL classes Two subcommittees of Basic Skills Coordinating Council formed to 1) address alternative systems for placement of non-native speakers and 2) identify exit skills for pre-college English students Developed pre-college cohort model w/wraparound services for students who test into DE: mandatory advising, specialized FA assistance, cohort groups that take CG courses (study skills, life skills, career placement) in combination with basic academic skills (math, writing) <p>Next steps</p> <ul style="list-style-type: none"> Continue work to set standards for each level of ESL/ENNL and research into current literature re: appropriate point to give college credit for language learning Implement pre-college cohort model on each campus Continue to work on equitable allocation of funds Establish a Community Advisory Council for pre-college programs 	<p>Continue focus for 2005-07</p>
<ul style="list-style-type: none"> Increase access to English language classes by using proven technology to diversify the approach to instruction and by being smarter about how we use available resources. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Implementation of CALL (Computer Aided Language Learning) initiatives to integrate technology with classroom instruction; language learning labs established on campuses and software selected/ purchased for use in labs ESL waiting list decreased from 900 to 500; students access services in language labs while on waiting list Enrollment in Level A declined, possibly because students are improving skills via technology while waiting to enroll ESL students pay minimal tech fee to access student computer labs CALL curriculum available on ESL web site for use by all instructors Interest in replicating model at other CCs in Oregon Pilot program to charge ESL students regular PCC placement fee; students utilize college admissions/advising centers and receive ID cards which allow them to access Library, obtain parking permits, etc. <p>Next steps</p>	<p>Continue focus for 2005-07</p> <ul style="list-style-type: none"> Retain as adjunct to Basic Skills Coordinating Council work re: ESL/ ENNL

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

Activity	Status	Recommendation
	<ul style="list-style-type: none">• Continue to fund/use campus language labs• Expand access to student computer labs• Expand staff development opportunities for faculty to acquire and use technology skills in classroom	

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Educational Programs and Services**

Strategic Direction 5: The college will provide opportunities for students to acquire knowledge and skills that enable them to be productive, contributing members of an increasingly complex world community.

Action Area 1: Integrate instruction and assessment of core outcomes (communication, community and environmental responsibility, critical thinking and problem solving, cultural awareness, professional competence, and self-reflection) across the curriculum.

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Address core outcomes in the program review process. <ul style="list-style-type: none"> - Subject Area Committees (SACs) identify which of the core outcomes are addressed by course, program, degree or certificate. - Train faculty and staff in learning outcomes assessment. 	<p>Accomplishments</p> <ul style="list-style-type: none"> • SACs completed core outcomes mapping; staff from IR have developed preliminary 'maps' for recent PCC graduates • Faculty continue to focus on course learning outcomes • Initial steps to connect program review with college planning and budgeting processes • Assessment Committee on hold during most of 2004-05 • IR renamed Office of Institutional Effectiveness <p>Next steps</p> <ul style="list-style-type: none"> • Reconstitute the college Assessment Committee • Share results of core outcome mapping with SACs • Provide more faculty training re: outcomes assessment • Respond to accreditation recommendations re: assessment • Integrate assessment processes into planning and budgeting cycles 	<p>Expand focus for 2005-07 to address accreditation recommendations re: assessment</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Student Access and Development**

Strategic Direction 1: The college will focus on student development services that facilitate student success and continuous, lifelong learning.

Action Areas 1-2-3-5-6: Implement an effective, comprehensive, and integrated college student development plan; provide class schedules build with students' needs foremost in mind; provide an effective skills assessment program district wide; simplify and clarify the processes that support student access to programs and services, promote student participation in the life of the college with opportunities to provide feedback on programs and services and input into college decision-making.

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Implement an integrated enrollment management plan that coordinates district activities related to <ul style="list-style-type: none"> - Marketing - Admissions - Testing - Advising - Orientation - Scheduling - Registration - Support for learning (services such as tutoring) - Transition to next steps (transfer, placement, etc.) • Provide consistent service across the district • Use student feedback throughout their PCC experience to continually improve services 	<p>Accomplishments</p> <ul style="list-style-type: none"> • Enrollment Management (EM) Committee formed to increase access and improve student retention/success at PCC; developed 7 major goals for EM plan. • Enrollment Management Summit held to increase staff awareness of EM and draft objectives and activities related to EM goals • Solicited input from all PCC employees re: their role in student success • Committee formed to develop recommendations to improve retention and success for students on academic probation • Adopted consistent mission, service standards and learning outcomes for cooperative education and student employment services on all campuses; adopted common software for job placement services • ACT Compass and Compass/ESL placement tools now in use at CA, RC and SY campuses <p>Next steps</p> <ul style="list-style-type: none"> • Review advising for new degree-seeking students using a lean business process improvement model • Implement degree audit system for staff and student use • Examine and modify intake/enrollment process for new and returning students • Implement use of Compass placement tools at SE Center and resolve issues testing issues related to Adult Basic Education programs 	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Student Access and Development**

Strategic Direction 1: The college will focus on student development services that facilitate student success and continuous, lifelong learning.

Action Area 4: Provide easy access to information about everything related to educational opportunities at PCC.

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Provide “high tech” and “high touch” options for informing students about educational options, steps in the enrollment and graduation process, and how to design a “roadmap” to reach their goals. <ul style="list-style-type: none"> - Utilize tools such as web portals, statewide web-based advising, etc. - Implement an on-line orientation process while continuing to improve and offer in-person orientation. - Provide admissions/intake specialists for in-person advising when the student is considering applying for admission to clarify the steps in the process admission, assessment and advising. - Improve and disseminate information about programs, degree requirements, and admissions procedures in a standardized format. Clarify advising procedures and contacts within each program. - Organize Campus Resource Fairs at the beginning of each term, with display/information tables showcasing each department’s services and offerings. 	<p>Accomplishments</p> <ul style="list-style-type: none"> • MyPCC web portal was launched in Sept 04 and now serves as the primary point of contact for students to register, access on-line course tools and obtain information about college programs, services and events. • Ask the Panther (implemented Fall 04) provides online answers to FAQs about enrollment processes and frees up staff time to work with students who need more specialized assistance. • District advising materials have been updated • Various campus initiatives focus on improving services to students: develop one-stop centers, add computer stations to access on-line services, contact non-returning students, utilize student peer advisors, provide Financial Aid information, hold student services fairs. <p>Next steps</p> <ul style="list-style-type: none"> • Extend on-campus hours of operation for core services (admission, advising, counseling, business office) effective Sept 05 • Continue expansion of services via MyPCC, particularly degree audit, My Academic Plan and other resources to aid students in completing educational goals. • Continue to develop campus initiatives • Adopt MyPCC email and announcements as primary tools for communication among faculty, staff and students 	<p>Continue focus for 2005-07</p>
<ul style="list-style-type: none"> • Ensure that students have access to training and resources that will build technology competence needed to access services. 		<p>Discontinue as a focus area for 2005-07; incorporate into activity above</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Community and Economic Development**

Strategic Direction 1: The college will take the leadership role in establishing a regional workforce development system.

Action Area 1: Interact with leaders of business, government, education, and community-based organizations to ensure participation in key decisions and initiatives that enhance commerce and the preparation of a competitive workforce.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Establish a 'corporate college' to re-organize how PCC does business with area employers <ul style="list-style-type: none"> Establish a single point of contact for employers with workforce training needs. Coordinate/unify the efforts of departments that focus on business and industry training. Promote/seek additional partners who are key to area employment and training. 	<p>Accomplishments</p> <ul style="list-style-type: none"> PCC Center for Business and Industry (CBI) established to provide a single point of contact for business Extensive business plan and preliminary marketing materials developed 'Launch' breakfast attend by 40+ CEOs and business leaders General funds authorized for 3 years; \$500,000 congressional set-aside requested <p>Next steps</p> <ul style="list-style-type: none"> Hire director for Center for Business and Industry Conduct industry focus groups to better understand needs Hold forum (similar to CEO breakfast) for government leaders Complete task force work and operationalize the Center 	Continue focus for 2005-07
<ul style="list-style-type: none"> Provide on-going labor market and trend information to all PCC managers. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Links to labor market information established on IR web page Results of information forums posted on Planning web page 	Initiative accomplished; discontinue as a focus area for 2005-07
<ul style="list-style-type: none"> Strengthen links between credit and non-credit programs that provide workforce training. <ul style="list-style-type: none"> Continue the President's quarterly meetings with internal stakeholders working on workforce and economic development issues. 	<p>2005-07: Move this under Educational Pathways and refocus to look at how PCC 'credentials' learning</p> <ul style="list-style-type: none"> explore options for awarding credit based on alternative educational experiences, prior learning/life experience, etc. retain bullet point re: quarterly meetings Include work of 'barrier busters' group 	Refocus to emphasize articulation between credit and non-credit programs

PCC Educational Master Plan – Institutional Focus 2003-05
Key Area: **Community and Economic Development**

Activity	Status	Recommendation
<ul style="list-style-type: none"> Identify and inventory key external groups and initiatives in which PCC participates (or should participate) for purposes of policy formation and other initiatives related to workforce development. <ul style="list-style-type: none"> Identify or make known existing PCC “point persons” for each group or initiative. Set up mechanisms for internal communication and feedback regarding each group or initiative. <p>2005-07: Establish PCC as a key player in regional economic development and workforce training</p> <ul style="list-style-type: none"> Ensure that PCC is a presence at the table for planning and policy formation Promote broader understanding in the community re: what PCC does/can do in terms of regional econ devel/workforce training <p>→Keep bullet point re: inventory of external groups/ initiatives in which PCC participates; need this for internal coordination and communication</p>	<p>Accomplishments</p> <ul style="list-style-type: none"> College representation on key groups: Workforce Investment Board (Pulliams), Youth Council (Poppe), Manufacturing 21 Coalition (Hill), OAME and Urban League (Gatewood) Campus admins are engaged with a variety of business and community groups to promote PCC programs; ELC has developed an inventory of key groups in which staff participate Accomplishments during 2004-05 were somewhat limited by budget cuts that affected ELC Campus President and Dean of Instruction positions; Campus President reinstated and ELC Dean for Workforce and Economic Development position funded for 2005-06 <p>Next steps</p> <ul style="list-style-type: none"> Bring new focus to these efforts under direction of ELC campus president and Dean for Workforce and Economic Development 	<p>Refocus to emphasize key role for PCC re: regional economic development and workforce training</p>
<ul style="list-style-type: none"> Provide strong PCC participation and leadership to the new Regional Workforce Response Teams that the Governor is creating to provide a single point of contact for business retention and workforce training. 	<p>Accomplishments</p> <ul style="list-style-type: none"> PCC leadership of Region 2 Workforce Response Team (Pamela Murray, Paul Wild) Two rounds of grant making completed in 2004-05 	<p>Initiative accomplished; discontinue as focus area for 2005-07</p>

→2005-07: ADD focus on K-20 educational continuum, establishment of regional consortium – either here or under Educational Programs and Services

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **College Workforce**

Strategic Direction 1: The college will recruit, hire, retain, and promote a skilled and diverse workforce that is committed to the mission and values of PCC.

Action Area 2: Strengthen recruitment and internal development processes that will improve the college's ability to attract, hire, and retain a diverse faculty and staff.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Establish a task force (ad hoc) to identify areas of concern related to recruitment and retention of staff and to recommend measures to address these issues. <ul style="list-style-type: none"> Conduct a review of the recruitment process (screening committees, 1:1 interviews, initial evaluation of applicants, personal contacts for outreach). Review methods for recruitment of part-time faculty pool. <p>2005-07: Implement recommendations of Diversity Advisory Committees</p> <ul style="list-style-type: none"> Outreach/response to needs of diverse PCC communities Promote cultural understanding/cultural competence of college staff in terms of dealing with diverse constituencies <p>→Refocus this under Action Area 1: Strengthen the college so that it is attractive to and supportive of a culturally sensitive, culturally competent, and diverse workforce.</p>	<p>Accomplishments</p> <ul style="list-style-type: none"> Internal Diversity Advisory Committee established to design internal structures that facilitate recruitment, hiring, retention and promotion of a diverse workforce. External Diversity Advisory Committee established to help convey image of PCC as an institution that is actively seeking students and staff of color. Initial recommendations presented to PCC Board <p>Next Steps</p> <ul style="list-style-type: none"> Cabinet review of recommendations; development of action plan for implementation Implement Faculty Internship Program in Fall 05 	<p>Refocus on implementation of task force recommendations</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **College Workforce**

Strategic Direction 2: The college will support the continuing development of employees so that they can contribute to student success and to our strategic directions.

Action Area 1: Implement a professional and organizational development plan that enables staff to grow both personally and professionally and fosters growth in leadership capability for the college.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Develop a comprehensive, districtwide (ie, a “real”) plan for staff development that clearly delineates areas of responsibility and accountability. <ul style="list-style-type: none"> Activate a joint staff development committee to evaluate current staff development programs and training opportunities. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Funding guidelines approved by District President and Cabinet Affirmed relationship between organizational and staff development in terms of increasing institutional effectiveness and capacity. Clearer understanding of what is funded by district staff development office Initial meetings to coordinate district and campus efforts related to staff development <p>Next steps</p> <ul style="list-style-type: none"> Increase emphasis on organizational development 	<p>Plan completed; discontinue as focus area for 2005-07</p> <ul style="list-style-type: none"> Incorporate next steps re: org development in implementation phase below
<ul style="list-style-type: none"> Implement a comprehensive, districtwide plan for staff development. <ul style="list-style-type: none"> Create mentor/internship programs for interested employees (e.g., career paths, growth opportunities, minority outreach). Support professional development opportunities that enable faculty to remain current in their disciplines and in the field of teaching 	<p>Accomplishments</p> <ul style="list-style-type: none"> Internal Grant Program revised to align more closely with funding guidelines; increased number of applications Development and Training channel established for employees on MyPCC Career Development Program revised; 6 classified/AP participants in internship pilot program <p>Next steps</p> <ul style="list-style-type: none"> Establish Staff Development coordinator as a FT, permanent position and determine most appropriate place in college organizational structure Continue implementation of revised funding guidelines/ timelines for Internal Grants Institutionalize Career Development Internship Program and inform managers about this development opportunity Review minimum experience requirements for PCC jobs and update Career Development Plan document Update Development and Training channel on MyPCC 	<p>Continue focus for 2005-07</p> <ul style="list-style-type: none"> Add focus re: addressing prof development needs of faculty

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **College Workforce**

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Increase leadership capacity <ul style="list-style-type: none"> - Invest in a full time Staff Development coordinator in FY05 - Initiate management leadership training - Develop career pathways for classified staff - Provide training to enhance diversity and intercultural understanding - Mentor staff to 'grow our own' leadership 	<p>Accomplishments</p> <ul style="list-style-type: none"> • Full time staff development coordinator funded for FY05 • Effective Leadership Series for Managers completed and evaluated; follow-up workshops on Effective Conversations conducted during winter and spring terms. • Effective Leadership Series for Classified Lead Workers and AP Coordinators initiated Spring 05 • Intercultural Communication workshops for PCC employees funded by International Education Office; intercultural communication training for nursing program funded by Internal Grant • Two phases planned for staff mentoring project: 1) develop support for concept throughout college community; 2) develop and implement training for emerging leaders • Internal Grant Program supported faculty participation in conferences/workshops related to their disciplines. <p>Next steps – None listed</p>	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Fiscal Affairs**

Strategic Direction 1: The college will develop a fiscal plan that is driven by the Educational Master Plan (EMP) and the effective and efficient use of available resources.

Action Area 2: Use the Educational Master Plan as a basis for determining fiscal priorities.

Activity	Status	Recommendation
<ul style="list-style-type: none">• Develop a process to base budgeting decisions on priorities determined by the Educational Master Plan.<ul style="list-style-type: none">- Identify the decision-making process—who makes decisions, annual timetable for budget allocations, input and review opportunities.- Develop an evaluation process to review the progress made on current priorities before new allocations are made for the next fiscal year.- Establish a rolling three-year perspective on institutional goals and objectives as part of the budget process.	<p>Accomplishments</p> <ul style="list-style-type: none">• Initiated budget development two months earlier to provide more time for input and identification of alternatives• Budget Advisory Committee expanded to include key EAC leaders• Continued to fund investments called for in the EMP, particularly instructional technology, student access (portal) technology and inter-campus networking• New initiatives proposed for FY06 were screened based on relevance to the EMP• Continued to 'marry' bond and General funds to support elements of EMP related to technology and student access. <p>Next steps</p> <ul style="list-style-type: none">• Increase effectiveness of links between budget realities and opportunities for input/comment on investment strategies• Continue regular analysis of academic programs from a districtwide perspective• Implement plans in FY07 that result from budget preparation and academic planning in FY06	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Fiscal Affairs**

Strategic Direction 2: The college will broaden the revenue base to support programs and services.

Action Area 2: Coordinate resource development efforts throughout the college in order to secure more non-state resources.

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Support the mission of self-supporting, entrepreneurial college departments. <ul style="list-style-type: none"> - Tie these programs to the fiscal priorities determined by the Educational Master Plan (see SD1-AA2 above). - Provide responsive student and general operating services that meet the unique needs of these departments and create better mechanisms for distributing funds generated by these programs to cover necessary costs associated with these services. - Clearly designate the entrepreneurial role of these programs in serving the business community. - Provide for better coordination/communication and more focus on internal partners. - Centrally coordinate/broker service delivery and determine who will be responsible. 	<p>Accomplishments</p> <ul style="list-style-type: none"> • Good progress in achieving self-support for 1900 Fund programs; less duplication and more integration among ELC programs, which are operating much more cost effectively • Formative work to bring a variety of entrepreneurial programs together under the CBI umbrella • Formation of innovative partnerships such as “Think Big” with Caterpillar • Aggressive development of new networking arenas and opportunities • Aggressive lobby for appropriate levels of State funding <p>Next steps</p> <ul style="list-style-type: none"> • Re-examine funding formula to find a basis that works for the college and each individual program 	<p>Continue focus for 2005-07</p> <ul style="list-style-type: none"> • See note at end of this section re: adding an area of focus on ‘entrepreneurials’

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Fiscal Affairs**

Activity	Status	Recommendation
<ul style="list-style-type: none"> Establish a Director of Institutional Advancement as key staff for resource development <ul style="list-style-type: none"> Move Grants Office and coordinate efforts with PCC Foundation 	<p>Accomplishments</p> <ul style="list-style-type: none"> Director appointed January 2005 Grants Office works closely with PCC Foundation but will continue to report to VP, Academic and Student Affairs Draft of PCC Marketing Plan to focus messages to the public; research included 2 telephone surveys of district residents during 2005 <p>Next steps</p> <ul style="list-style-type: none"> Board review/approval of marketing plan Strategic initiative to conduct a 5-year, \$10 million capital campaign (via PCC Foundation) 	<p>Initiative accomplished; discontinue as focus area for 2005-07</p> <ul style="list-style-type: none"> OR re-focus on implementation of marketing plan

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Fiscal Affairs**

Activity	Status	Recommendation
<ul style="list-style-type: none"> • Tie grant priorities to the Educational Master Plan. <ul style="list-style-type: none"> - Establish a clearinghouse for information about grants currently in place. - Widely disseminate information from the Grants Office to the college community about possible funding opportunities. • Feed information from departments and Subject Area Committees (SACs) to the Grants office. 	<p>Accomplishments</p> <ul style="list-style-type: none"> • Continued emphasis on pursuing grant opportunities that support EMP and EMP/Areas of Institutional Focus • Submitted 32 grants in FY05 requesting more than \$18.5 million in funds for PCC; 26 out of 37 (70%) of proposals submitted in FY04 were funded. • Up-to-date list of funded grants posted on Grants Office website; regular distribution of Grants Office activity reports and announcement of newly funded grants • Created guidelines re: use of Grant Office funds for faculty release time to develop grants • Information and training for faculty and staff on a variety of topics related to grant seeking and grant administration • Participation on various college/departamental committees by Grants Staff to increase knowledge about college programs and services, decisions, trends, etc. • Support to planning team charged with development of business plan for CBI • New Initiative proposal to hire an additional grants officer funded in FY06 budget <p>Next steps</p> <ul style="list-style-type: none"> • Publicize guidelines re: use of Grant Office funds for faculty release time • Continue information dissemination and training/information sessions; survey faculty awareness of/interest in grants • Hire new Grants Officer • Continue to pursue grants that support EMP 	<p>Initiative accomplished; discontinue as focus area for 2005-07</p> <ul style="list-style-type: none"> • See note at end of this section
<ul style="list-style-type: none"> • Expand role of PCC Foundation. <ul style="list-style-type: none"> - Seek out donations; increase Foundation fundraising (\$500K for scholarships in FY05) - Ensure the PCC Foundation is self-supporting. - Tie Foundation priorities to the Educational Master Plan. - Increase staff development funding. 	<p>Accomplishments</p> <ul style="list-style-type: none"> • Foundation assets eclipsed \$3 million mark; gifts ahead of last year by large margin • Foundation endowment fund has grown to \$1.7 million • Faculty/Staff Annual Campaign participation increased to 30%; increased donors and giving in response to direct mail campaigns <ul style="list-style-type: none"> • Increases in major gifts and planned giving • Increased number of scholarships awarded • Event development: 1st Annual PCC Challenge Golf Tournament; 	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Fiscal Affairs**

Activity	Status	Recommendation
<ul style="list-style-type: none"> Establish a PCC alumni association 	<p>Scholarship Reception, Faculty/Staff Excellence Awards</p> <ul style="list-style-type: none"> Expanded Foundation Board; 4 new members added Upgrade of donor database system and implementation of new accounting software→more accurate/timely financial information Plan for alumni development, creation of alumni data base <p>Next steps</p> <ul style="list-style-type: none"> Plan and conduct major signature event (Mardi Gras) to highlight PCC in community Continue to expand and diversify Foundation Board Re-organize major gifts campaign to include Board leadership and add new prospects for cultivation Select consultant to organize/orchestrate major Capital Campaign Continue to grow Annual Fund and planned giving Develop alumni data base and begin communication w/alumni 	

2005-07: ADD an area of focus re: exploring more effective ways to integrate entrepreneurial planning/funding opportunities with general college processes

- Review/update grant-seeking priorities based on changes to Areas of Institutional Focus and EMP update that will take place in 2006-07**
- Develop mechanisms to better balance funding streams for entrepreneurial and general fund enterprises, take advantage of external funding opportunities/ initiatives for general planning and budgeting purposes, etc.**

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Technology**

Strategic Direction 2: The college will use technology in ways that enhance teaching and learning and improve the delivery of student services.

Action Area 1: Adopt technologies that enhance student learning and facilitate student-faculty interaction in the classroom and via distance learning.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Develop and implement a districtwide oversight committee for technology adoption. <ul style="list-style-type: none"> Establish a baseline technology for classrooms and oversee technology purchases in order to adopt relevant technology and minimize duplication. Program-specific purchases would be excluded from this process, but they would still be required to inform the committee about such purchases. Collaborate with the security committee to develop effective systems of theft prevention. Develop a technology database, an inventory of technology purchases that would be accessible for all to view and explore. Tie the database to the purchasing workflow and to property control in order to stay up-to-date. <p>2005-07: ADD language re: increasing technology services in ways we can't predict (at this time)</p> <ul style="list-style-type: none"> Develop mechanisms to identify and adopt emerging technology for services and instruction Develop mechanisms to address the 'life cycle' of technology—recapitalization, etc. <p>→Include this bullet point here or under Fiscal Affairs</p>	<p>Accomplishments</p> <ul style="list-style-type: none"> New technology organization that consolidates service delivery and policy development under one administrative umbrella Significant investment in instructional technology—almost 200 'podium classrooms' in operation across the district Increased, more robust system capacity—able to handle heavy demand resulting from portal (MyPCC) utilization by students and staff Infrastructure improvements: Upgrades to campus power distribution systems and telecommunication networks Enhanced protection of technology assets <p>Next steps</p> <ul style="list-style-type: none"> Continue development of technology organizational structure and governance process Develop college vision and support strategies for technology to guide thinking re: next investment cycle Develop plan to re-capitalize/replace technology hardware Develop business recovery plans that address our increasing dependency on technology 	Continue focus for 2005-07
<ul style="list-style-type: none"> Tie instructional technology purchases to learning outcomes. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Initial phases of portal implementation completed On-line course tools 'turned on' for more than 600 class sections in 	Continue focus for 2005-07

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Technology**

	<p>Spring 05</p> <ul style="list-style-type: none">• Training, support and funding for hybrid courses• Funding and support for course re-design projects; current programs include ESL, Spanish, Anatomy and Physiology, Nursing, Art History• Language labs completed at Rock Creek and Sylvania; planning underway for lab at Cascade• Development of on-line course evaluation system <p>Next steps</p> <ul style="list-style-type: none">• Activate on-line course tools for all classes in Winter 06• Complete language lab at Cascade• Continue development of hybrid courses• Continue course re-design projects• Implement on-line course evaluation system	
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PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Technology**

Strategic Direction 2: The college will use technology in ways that enhance teaching and learning and improve the delivery of student services.

Action Area 2: Adopt technologies that give students on-line access to a full range of enrollment and student development services.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Ensure that the soon-to-be-implemented “Portals” system is as accessible as possible (Wireless Application Protocol enabled, ADA issues, accessible language, diversity). 	<p>Accomplishments</p> <ul style="list-style-type: none"> Portal content is based on input from diverse constituencies and reviewed against ADA standards Student usability studies provide feedback and recommendations for improvement; expanded usability testing planned for Fall 05 Increased options for communication using MyPCC group tools and announcement features Kiosk stations funded at five campuses/centers to provide access to registration and business services <p>Next steps</p> <ul style="list-style-type: none"> Title III/Portal priorities: expanded on-line orientation, degree audit, early academic alert, ‘My (online) Academic Plan’ Continue to enhance usability and accessibility, including installation of kiosks Examine ways to update content and make it more interactive <ul style="list-style-type: none"> Expand use of portal to target messages and content to more discrete populations: newly enrolled students, students in particular programs, cohorts, etc. 	<p>Continue as focus area for 2005-07 but combine with activity below</p>
<ul style="list-style-type: none"> Facilitate access to high-quality student services via technology. 	<p>Accomplishments</p> <ul style="list-style-type: none"> MyPCC training provided in Career Guidance courses on all campuses Selection of eCommerce vendor <p>Next steps</p> <ul style="list-style-type: none"> Continue to offer MyPCC training to CG and other class groups Implement eBills and enhanced ePayment options in Fall 05 	<p>Combine with activity above; use this as the ‘header’ activity</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Facilities**

Strategic Direction 1: The college will ensure that educational programs and services are fully supported by continued development of the three existing PCC campuses.

Action Area 2: Complete campus expansion specified in the master plan for each of the comprehensive campuses.

Activity	Status	Recommendation
<ul style="list-style-type: none"> Develop mechanisms for identifying goals for expansion in each campus master plan. → Change wording to focus on 'vision' rather than 'master plan' for each campus - Establish guiding principles to ensure coherence among plans districtwide; build campus master plans based on district goals. - Periodically evaluate how campus master plan goals fit with institution needs. - Develop mechanisms to identify adequate funding for expansion project(s). - Identify and publish necessary steps and timeline to implement campus expansion as specified in each master plan. - Establish mechanism for disseminating progress of expansion activities. 	<p>Accomplishments</p> <ul style="list-style-type: none"> Current bond projects completed on time and to high quality standards; 6 new/renovated buildings delivered in 2004-05 Projects achieve coherence between campus autonomy related to building purpose and design and district standards and initiatives related to infrastructure (power distribution systems, networks, etc.) Completed projects are consistent with both campus plans/visions and regulatory agency requirements Monthly bond status reports distributed to relevant constituencies Continued development of Tualatin Hills Parks and Recreation District project at Rock Creek Positioning real estate acquisitions at Cascade 'Lessons learned' from current bond cycle and very preliminary ideas on key investment needs for the future <p>Next steps</p> <ul style="list-style-type: none"> Fully complete the existing bond program; assess lessons learned, unmet needs, unsolved problems Develop initial points of focus for next facilities investment cycle Develop detailed and fully inclusive process for planning the next investment cycle 	<p>Continue focus for 2005-07</p>

PCC Educational Master Plan – Institutional Focus 2003-05

Key Area: **Facilities**

Strategic Direction 2: the college will continually review the district's network of educational centers and explore alternative delivery systems to meet changing community needs.

Action Area 1: Continue to develop the Southeast Center and assign full time faculty, staff, and support services in order to ensure effective operation and meet community needs.

Activity	Status	Recommendation
<ul style="list-style-type: none">• Work with staff, students and community representatives to develop a vision for SE Center.<ul style="list-style-type: none">- Include targets for instructional and student FTE, adding/moving professional technical programs suitable for the SE community, and ways to link students with the Cascade campus.- Assign full time faculty in key areas such as MTH and WR, providing transfer opportunities for current full time faculty and necessary support systems and facilities.- Establish SE Center as a place with multiple educational opportunities that meet the needs of the SE community and encourage participation of the center by community members.	<p>Accomplishments</p> <ul style="list-style-type: none">• Exceeded FTE targets for 2004-05• Students can complete the first year of General Education requirements at SE Center• Added a FT math instructor• Secured additional funds for advising and tutoring• Continued favorable community response <p>Next steps</p> <ul style="list-style-type: none">• Continue to grow towards 'comprehensiveness'	<p>Refocus on understanding future educational needs of the SE Community and propose an action plan to meet needs</p>

**Portland Community College
Key Measures for PCC Board Goals
(2006-07 Institutional Effectiveness Reporting Cycle)**

**Key Measures for PCC Board Goals:
2006-07 Institutional Effectiveness Reporting Cycle**

Fall Report	<p>Goal 1 – Access: We will improve access to quality life-long learning opportunities through the effective use of technology, affordable classes and the strategic location of facilities.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Distance learning enrollment growth <input type="checkbox"/> Percent of students applying/receiving financial aid <input type="checkbox"/> Competitiveness of PCC tuition/fees to area 2-4 year colleges
Spring Report	<p>Goal 2 – Student Success: We will promote success for all students through outstanding teaching, student development programs, and support services in all that we do;</p> <ul style="list-style-type: none"> <input type="checkbox"/> Retention Trends (i.e. Student retention to end of term, student completion of term in good academic standing, student retention to next term) <p><i>Professional Technical Education, Transfer Preparation, Readiness, Community/Continuing Education</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Enrollment/successful course completion rates by subject area <input type="checkbox"/> Student enrollment/success in next-level courses (i.e. Dev/GED/ABS/ESOL) <input type="checkbox"/> Student transfers to 4-yr institutions <input type="checkbox"/> Degrees/certificate award trends <input type="checkbox"/> Pass rates on certification/licensure tests
Fall Report	<p>Goal 3 – Diversity: We will enrich the educational experience by committing to the development of diversity in our student body, faculty and staff.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Extent student demographics reflect service area demographics <input type="checkbox"/> Extent PCC employees reflect the service area demographics and PCC student demographics <input type="checkbox"/> Diversity of recent/new hires by employee group
Summer Report	<p>Goal 4 – Continuous improvement: We will ensure the relevance and quality of all programs and services through planning, assessment and the appropriate distribution of resources.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Summary of academic planning, program/discipline review, accreditation recommendation (follow-ups), and fiscal planning “lessons learned” for input into next year’s planning and activities <input type="checkbox"/> Highlights of student satisfaction survey results and use of findings
Winter Report	<p>Goal 5 – Cultivating Partnerships: We will effectively respond to the educational needs of our students and communities through strategic alliances with business, government agencies and educational institutions.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Grants and contract training trends (<i>measures to be determined based on available data</i>) <input type="checkbox"/> Examples of special grant funded programs and workforce development programs <input type="checkbox"/> Highlight community boards, chambers and committees in which PCC staff serve
	<p>Goal 6 – Community: We will facilitate growth and development of our district communities by accepting a leadership role and serving as a key educational resource to the community.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Service Learning participation trends and community contributions <input type="checkbox"/> Highlight (by campus) out reach activities to surrounding community, and/or <input type="checkbox"/> Select a different community based “theme” each year and summarize PCC role/contributions

Goal 1: Access Report

We will improve access to quality life-long learning opportunities through the effective use of technology, affordable classes and the strategic location of facilities.

Key Measures

- ☐ Distance learning enrollment growth
- ☐ Percent of students applying/receiving financial aid
- ☐ Competitiveness of PCC tuition with area 2-4 colleges and universities

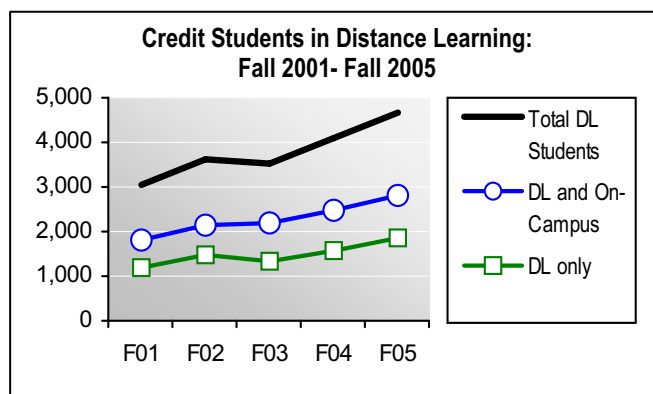
Report Summary

Increasing numbers of students are accessing PCC instructional offerings through distance learning instruction and/or utilizing financial aid resources to help pay for their education. The cost of that education at PCC is competitive with local community colleges and less than one-half the price of area public universities.

Supporting Detail

Distance Learning Growth

Distance learning (DL) consists of On-Line courses (instruction delivered over the Internet), Telecourses (video classes on cable, DVD, or streamed), TeleWeb courses (telecourses with an interactive Internet component) and Interactive Television Courses ("live" classes broadcast within PCC).



Current Status: In Fall 2005, 4,682 students (19% of all credit students) enrolled in distance learning. Most (61%) DL students *also* attended on-campus courses although 39% received all of their instruction at a distance.

An additional 1,000 students (6% of non-credit students) enrolled in non-credit distance learning but in contrast, the vast majority of these DL students were enrolled *only* in distance education.

Trends: (comparison of Fall 2001 to Fall 2005)

Credit Distance Learning:

- Credit distance learning enrollments increased from 3,043 to 4,682 students or 54%.
- The proportion of the total credit student population enrolled in DL increased from 11% to 19%.
- Distance learning credit FTE increased from 387 to 612 FTE or 58%.
- Distance learning FTE as a percent of total credit FTE increased from 6% to 10%.

Non-Credit Distance Learning:

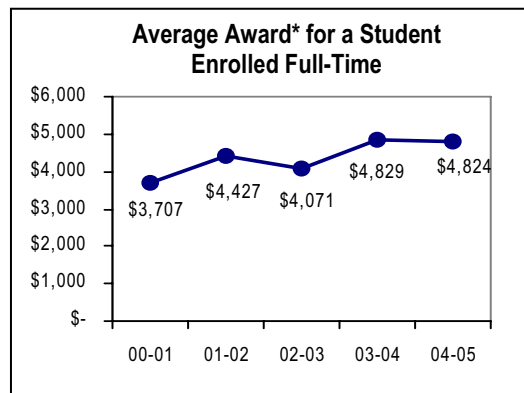
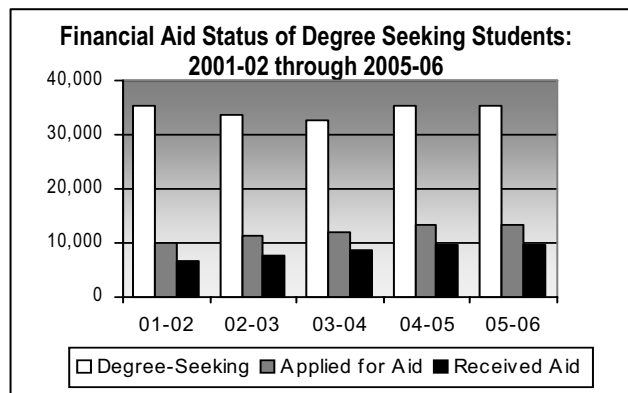
- The number of students taking non-credit DL courses increased from 536 to 1,044 students or 93%.
- As a proportion of the total non-credit student population, students enrolled in DL increased from 2% to 6%.
- While distance learning FTE as a percent of total non-credit FTE increased slightly from 2.3% to 2.7%, the number of DL FTE fluctuated during this time period and no discernable trend was observed.

Context:

Most (77%) distance learning is delivered in the form of on-line courses while traditional telecourses are now less than 4% of all distance instruction. On-line courses are available in over 40 subject areas. Disciplines with the largest enrollments include Business Administration, Computer Application Systems, Computer Information Systems, Management Supervisory Development, Math and Writing.

Financial Aid Awards

Current Status: During the 2005-06 academic year, 38% of degree-seeking students applied for financial aid. Among these financial aid applicants, 71% received aid.



*See end notes for data limitations

Trends: (comparison of 2001-02 to 2005-06)

- The number of degree-seeking students varied during this time period.
- Students applying for financial aid increased from 11,141 to 13,496 students or 33%.
- Financial aid recipients increased from 6,634 to 9,622 students or 45%.

Context:

Award amounts vary based on individual student financial need and full or half-time enrollment status. The estimated average aid received by full-time students for an academic year, with some fluctuation, shows an overall increase of \$1,117. The award package for these students generally consists of a combination of both grants and loans.

Tuition and Fees

2006-07 Tuition and Fees (for a 3 credit course)						
	<i>Community Colleges</i>				<i>Universities</i>	
	Clackamas	PCC	Mt Hood		OSU-Casc	OSU-Corv
In-State Tuition	\$168	\$201	\$216	\$288	\$348	
Fees	\$12	\$18	\$18	\$113	\$144	\$287
Total	\$180	\$219	\$234	\$451	\$492	\$635

Fees exclude any additional or special costs (i.e. distance learning, lab, etc.)

Current Status and Context:

The cost of a three credit course at PCC is \$15 less than the corresponding course at Mt. Hood CC and \$38 more than the same course at Clackamas CC. In contrast, the *additional cost* for the corresponding course at PSU or OSU would range from \$232 to \$436. In recent years, both public community colleges and universities have increased tuition and fees in response to decreased state funding.

Definitions, Notes and Data Resources

FTE = a standard method for annualizing enrollment in college courses and is calculated as:

$$1 \text{ FTE} = ((\# \text{ of students in course }) (\# \text{ of hours course meets per term})) / 510 \text{ hours}$$

Full-Time Status = enrollment in 12 or more credit hours per term.

Half-Time Status = enrollment in 6 to 11 credit hours per term.

Financial Aid

Applicants and recipient data include only those students who also enrolled at PCC.

Average award is estimated from Student Financial Aid IPEDS reports and based on the cohort of first time in college, full-time, degree-seeking students. These averages may be representative of continuing full time students but do not reflect awards of students enrolled half-time.

Tuition and Fees

<http://www.mhcc.edu/pages/948.asp>

<http://www.pcc.edu/resources/tuition-fees/>

<http://www.clackamas.cc.or.us/inside.asp?content=2010>

<http://www.pdx.edu/registration/tuition.html>

<http://oregonstate.edu/fa/businessaffairs/studentfinance/tuition/calculator.php>

Goal 2: Student Success

We will promote success for all students through outstanding teaching, student development programs and support services in all that we do: *Readiness, Transfer Preparation, Professional Technical Education and Community/Continuing Education.*

Key Measures

PCC Academic Progress

- ☐ Student enrollment and FTE trends
- ☐ Successful course completion rates
- ☐ Retention to next term
- ☐ College-level skill development
- ☐ Degrees/certificates awarded

Continued Educational and Professional Advancement

- ☐ Pass rates on certificate/licensure exams
- ☐ Student transfers to 4-year universities
- ☐ Academic performance after transfer

Report Summary

Student success encompasses academic progress while enrolled at PCC as well as continued educational and professional advancement after leaving PCC.

PCC Academic Progress

- After several years of declining enrollments following the reduction of state funding in 2002-03, FTE appeared stable in 2006-07.
- Successful course completion rates and term-to-term retention rates were relatively consistent 2002-03 through 2006-07.
- Although many students arrived at PCC under prepared for college, most graduates and almost one-half who became university transfers first acquired the skills needed for college-level success through developmental education.
- The number of degrees awarded increased significantly from 2001-02 through 2005-06 while fewer one-year certificates were completed in recent years.

Continued Educational and Professional Advancement

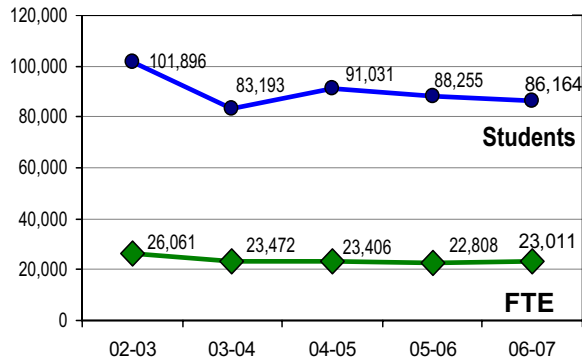
- Students had high pass rates on national licensing/certification exams.
- The number of students who transferred to the Oregon University System remained relatively consistent 2001-02 through 2005-06.
- PCC university transfer students were academically competitive with other transfers as well as continuing Oregon University System students.

Supporting Detail

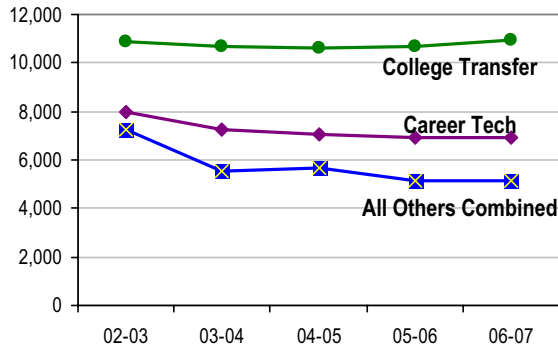
Enrollment

Full-Time Equivalency (FTE) is a measure of total student enrollment using a standard definition of full-time. State reimbursement is based on student FTE rather than student headcount.

Annual Student and FTE Trends



FTE Trends by Category



Total students peaked in 2001-02 at 105,000; the recent five year trend showed a decline of -15.4% since 2002-03 and -2.4% since 2005-06.

Loss of non-credit students accounted for the majority of the student decrease.

Total FTE increased slightly (+0.9%) in 2006-07 from 2005-06 but remained almost 12% below 2002-03 levels. State reimbursable FTE was +0.7% compared to 2005-06 and -13.7% compared to 2002-03.

After a decline in 2003-04, **lower division college transfer FTE** was relatively flat but in 2006-07 exceeded 2002-03 levels.

Fewer enrollments in computer information systems as well as decreases in various other technical subject areas contributed to declining **career technical FTE**.

Decreasing **other FTE** was from elimination of the apprentice program and fewer enrollments in community education, continuing education, adult basic skills and developmental education.

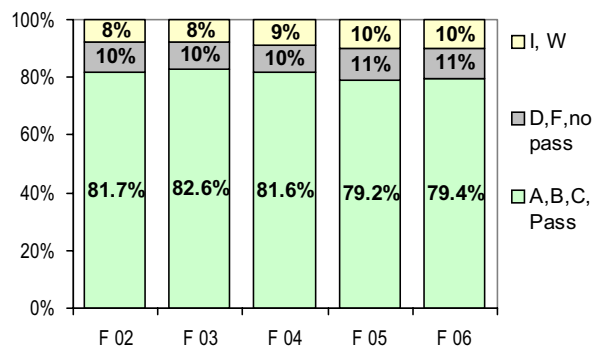
Enrollment Discussion

FTE reached a record high in 2002-03. That same year state funding was cut and some non-credit courses (previously state reimbursed) were no longer funded. Significant enrollment declines followed when many non-credit courses were eliminated and fewer credit course sections were available due to budget cuts. Although FTE appears stabilized, neither PCC nor any other Oregon community college has returned to 2002-03 enrollment levels.

Retention

Successful course completion is defined as receiving a grade of A, B, C or P (pass) in a credit course.

Fall Term Grade Distributions

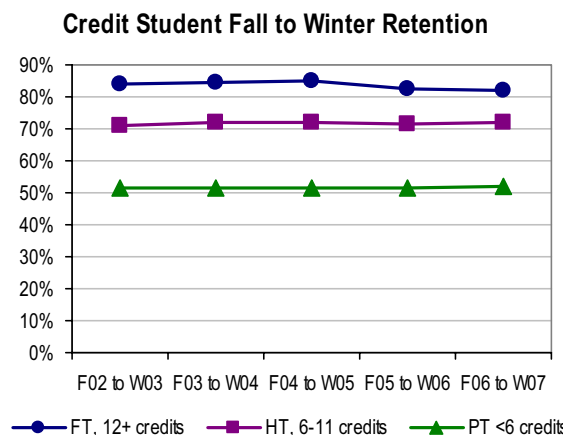


The percent of **successful course completions** declined slightly Fall 2005 and 2006.

Career technical courses tend to have the highest successful completion rates (82%) followed by college transfer courses (78.7%).

Developmental education (which consists of reading, writing and math) lagged other instructional areas with an overall 69.5% successful completion rate.

Retention (cont.)



Fall-to-winter retention rates were relatively consistent; on the average, 71% of fall credit students returned the winter term.

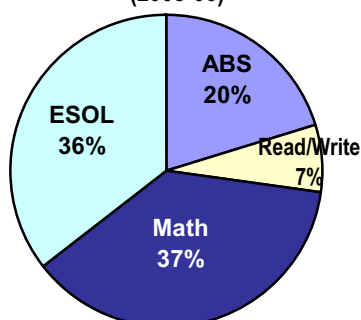
Full-time students had the **highest fall-to-winter retention** while students taking less than six credits were least likely to enroll the winter term.

Fall-to-fall retention averaged 43%. Full-time students again had the highest return rate (49%) but were closely followed by half-time students (44% retention) and then part-time students (31% retention).

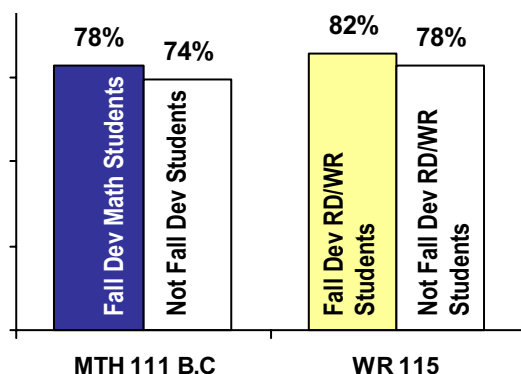
College-level Skill Development

PCC enrolls students at all skill levels including those not yet prepared for college-level work.

Developmental/Pre-college FTE by Subject (2005-06)



% A,B,C,Pass in Winter 2007 Math 111, Writing 115 by Fall 2006 Student Preparation



Developmental/pre-college instruction was 20% of total FTE and included adult basic skills (ABS), math, reading, writing and English as a second language (ESOL).

Over 30% of **recent high school graduates attending PCC** tested below college reading or writing skills; most (85%) did not have college math skills.

Fall 2006 **students who completed a developmental course** and enrolled Winter 2007 in a related college-level course had higher success rates than those who did not take the fall term developmental course.

Most **non-credit ESOL students** were Hispanic, enrolled part-time and attended an average of six terms during a five year period.

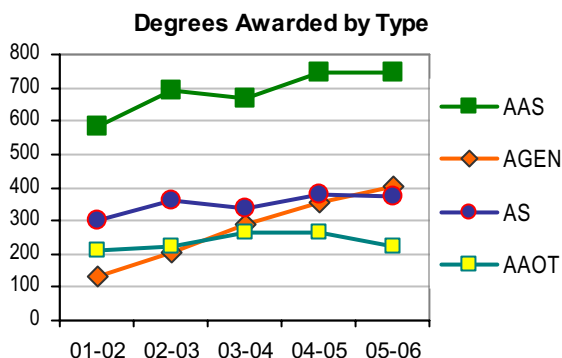
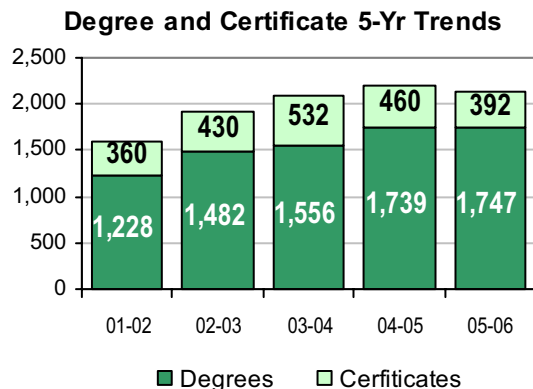
Credit ESOL students were international students or Asian or Hispanic, enrolled full-time, attended an average of 6.6 terms in five years and progressed into other credit subjects while enrolled.

College Skill Development Discussion

Two credits will be added to Oregon high school graduation requirements in 2010; this could result in better prepared graduates attending college in the future.

Although students may have arrived at PCC under prepared for college, most (67%) PCC graduates and almost half who became university transfers were former developmental education students.

Degrees and Certificates Awarded



The number of **degrees awarded** increased 42% since 2001-02. Associate of Applied Science (AAS) and Associate of General Studies (AGEN) degrees accounted for the majority of that growth.

The decline in total **certificates awarded**, which began in 2004-05, followed several years of growth. This decrease occurred in one-year certificate awards and corresponded to declining enrollments in career technical programs.

Of graduates who responded to a survey one year after degree/certificate completion:

- 82% are employed, 12% unemployed, and 6% not in the labor force by choice;
- 38% have since continued their education at a university or college, of which 76% are in a program related to their PCC degree.

Degree abbreviation legend:

Associate of Applied Science (AAS)

Associate of General Studies (AGEN)

Associate of Science (AS)

Associate of Arts, Oregon Transfer (AAOT)

Licensing/Certification Pass Rates

National Exam Pass Rates (2005-06)		
Occupational Area	# PCC Students Tested	Pass Rate
Aviation Maintenance/Technician	37	100%
Certified Medical Assistants	14	93%
Dental Assistants	37	95%
Dental Hygiene	17	100%
Health Information Management	15	80%
Medical Laboratory Technician (ASCP)	14	93%
Medical Laboratory Technician (NCA)	21	100%
Nursing	78	94%

In 2005-06, 95% of PCC students who took **national licensing/certification exams** earned a passing score.

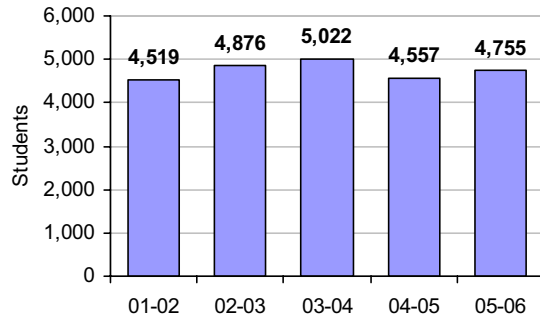
Licensing Discussion

PCC students have historically high pass rates on national exams. Most of the programs which prepare students for these occupations differ from other programs in that only a limited number of students are admitted each year. In addition, some programs are also nationally accredited by agencies such as the Commission on Dental Accreditation, the National Accrediting Agency for Clinical Laboratory Science and the National League for Nursing Accrediting Commission.

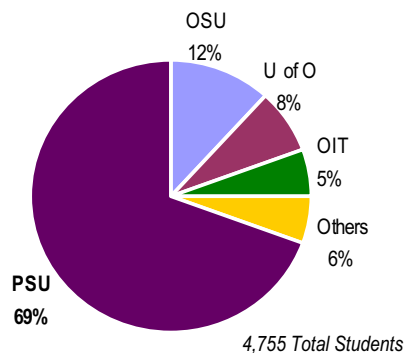
University Transfers

University Transfers

Oregon University System students who were PCC Credit Students in the prior year



Distribution of 2005-06 PCC Transfers within OU System



An average of 4,700 credit students became **Oregon University System (OUS) transfer students** the year following enrollment at PCC; 29% of all Oregon community college students who transferred to OUS were previously PCC students.

Most (69%) PCC transfer students attended **Portland State University**. Oregon State University received the next highest (12%) of PCC transfers.

PCC transfers were academically competitive (university GPA = 3.07) with other community college transfer students (university GPA = 3.02) as well as university students continuing their enrollment (GPA = 3.08). More specifically, PCC transfers had higher success rates in English composition, similar success in social science, arts and science and science subject areas, and lower success rates in foreign languages.

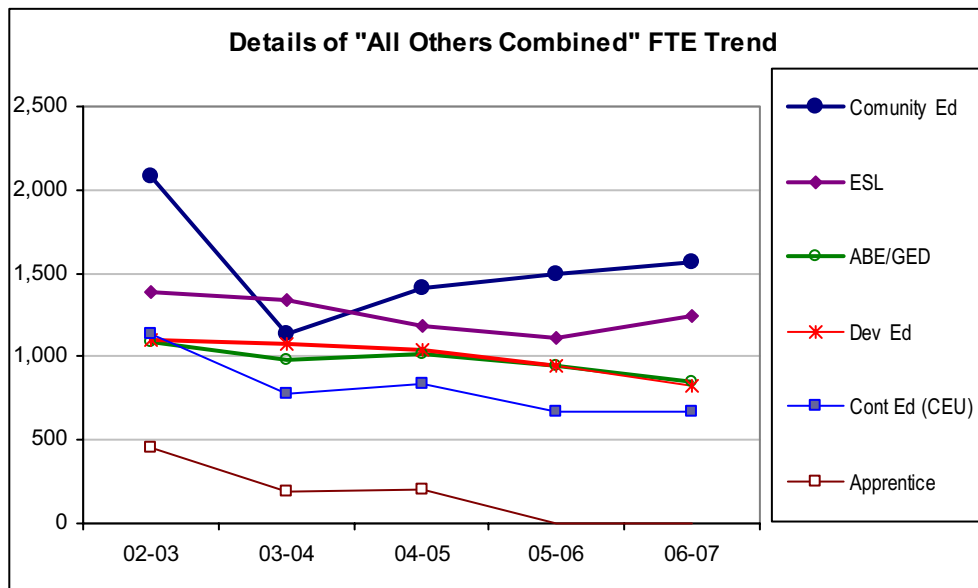
Presented **data do not address** the complex attendance patterns of students who concurrently attend multiple colleges and/or transfer back and forth between PCC and other colleges sometimes referred to as "swirling." In addition, students who transfer after more than one year following PCC enrollment or to private or out of state universities are not included.

Conclusion

Student success is multi-faceted. While degree completion or university transfer are common measures of success, both are only possible due to successful course completion, term to term retention, as well as the acquisition of college-level skills for those who arrive lacking the needed college-level reading, writing, math or English language skills.

Notes, Data Resources and Additional Details

FTE: Full-Time Equivalency (FTE) is a measure of total student enrollment using a standard definition of full-time. For example, a student enrolled for 15 credits (full-time) for 3 terms = 1 FTE; a student enrolled for 9 credits (part-time) for a single fall term = .21 FTE. State reimbursement for FTE is based on a clock hour basis (student contact hours) with 510 hours equal to 1 FTE. This equates to a student enrolled for 15 lecture credits per term for three terms: 15 hours a week times 34 weeks = 510 (12 weeks in fall and 11 weeks in winter and spring terms).



Details of Developmental and Pre-college Subject Enrollments	2005-06		Level w/highest Enrollments
	Headcount	FTE	
Adult Basic Ed/GED	2,846	945	ABE 744
DE-Reading	1,750	146	RD 90
DE-Writing	2,296	183	WR 90
DE-Math	3,149	311	MTH 20
Pre-College Math	8,420	1,409	MTH 60
English as a Second Language	4,234	1,207	ESL 722, 723
English as Non-Native Language	1,329	445	ENL 252

Source: http://www.pcc.edu/ir/Factbook/2005-06/efactbook/SWRFBSP_JC.html ; http://www.pcc.edu/ir/program_profiles/main.htm

Courses in student preparation comparison: MTH 111A = College Algebra-Business, Management, Life & Social Science MTH 11C = College Algebra for Math, Science & Engineering

Licensing/Certification Exam Pass Rates collected from corresponding PCC departments

Medical Laboratory credentialing definitions: NCA = National Credentialing Agency; ASCP = American Society for Clinical Pathology

OUS transfer numbers provided by Oregon Department of Community College and Workforce Development (CCWD) and may not match OUS transfer counts due to differences in transfer student definitions.

Academic performance transfer data provided by OUS—Office of Institutional Research.

Goal 3: Diversity Report

We will enrich the educational experience by committing to the development of diversity in our student body, faculty and staff.

Key Measures

- ❑ Extent student demographics reflect service area demographics
- ❑ Extent PCC employees reflect the service area demographics and PCC student demographics
- ❑ Diversity of recent/new hires by employee group

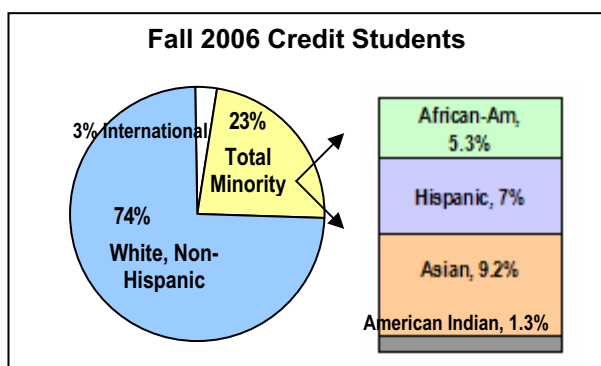
Report Summary

The proportion of minority students enrolled at PCC is similar to the proportion of minority residents living in the PCC service area.

The percentage of full-time employees who are minority has increased over the last ten years but does not yet reflect the diversity of the community.

Supporting Detail

Student Demographics



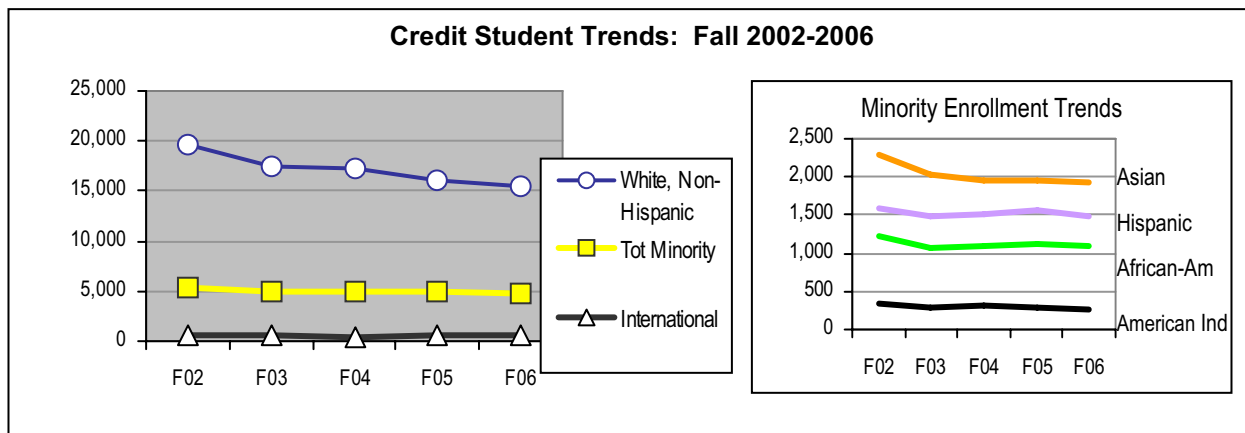
Current Status:

The total minority percentage (23%) of the Fall 2006 credit student population mirrors that of the college population service area¹.

Asian representation is slightly higher and Hispanic representation slightly lower than service area proportions. African-American and American Indian student percentages are similar to the community distribution.

The non-credit student population² is more diverse (26% minority) than the college service area due to the higher proportion of Hispanic students.

Trends:

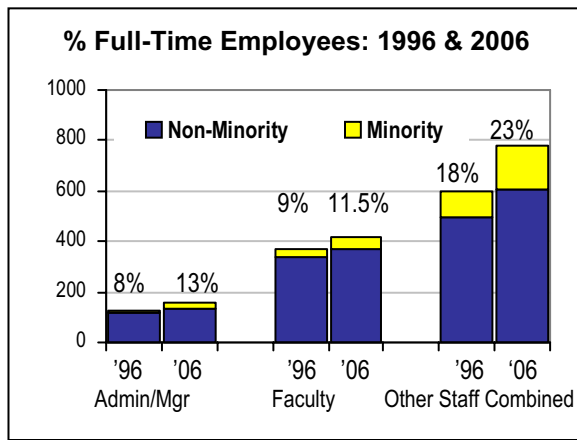


Comparison of Fall 2002 to Fall 2006:

- Since record high enrollments in Fall 2002, the number of White credit students decreased from 19,734 to 15,570 (21%) and enrollments of minority credit students decreased from 5,452 to 4,777 or 12%.
- Among minority students, declines were greatest for Asians (376 fewer students) with African-American and Hispanic student populations each declining by 110 students. Enrollments of American Indians declined by 78 students.
- Enrollments of International students increased during this time from 497 to 603 or 21%.

Full-Time Employee Demographics

For a comprehensive analysis of full/part-time employees, hiring trends by job group, and labor market availability data, see the annual Workforce Analysis Report produced by the PCC Affirmative Action Office.

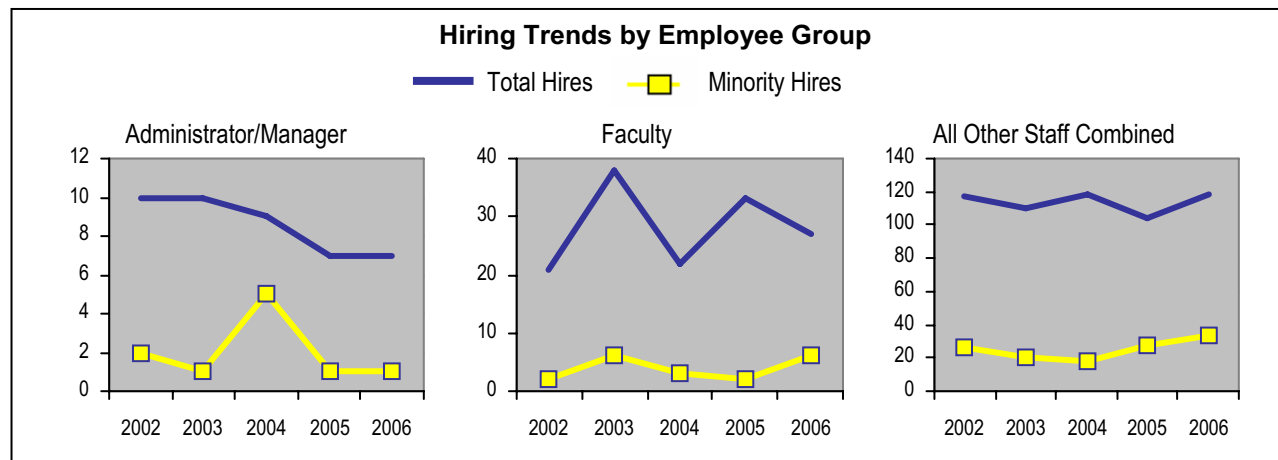


Current Status and Employee Trends:

The proportion of full-time employees who are minority has improved over the last ten years from 14% to 18% but does not yet reflect the diversity of the community.

Minority representation increased among all employee groups. The largest minority percent change occurred among administrators and managers and the greatest increase, in absolute numbers, was found in non-admin/faculty job categories.

Hiring Trends:



Comparison of 2002 to 2006:

- The number of administrators/managers hired declined during this time while the diversity of new hires spiked in 2004 compared to prior and later years.
- Faculty new hires fluctuated in number as did their minority representation. Most recent hires (2006) reflected greater diversity (22% minority) than the prior four years.
- The number of new hires among all other employee groups combined remained relatively stable while minority representation increased in both 2005 and 2006.

Definitions, Notes and Data Resources

Student Demographics

1. Estimates of PCC service area demographics:

White, Non-Hispanic = 75%, Hispanic = 11%, Asian/Pacific Islander = 7%, African-American = 4%, American Indian/Alaskan Native = <1%, Other/Multi-Race = 3%

Source: 2005 American Community Survey, General Demographic Characteristics

2. Fall 2006 Non-Credit Students: White, Non-Hispanic = 71%, African-American = 3.4%, American Indian < 1%, Asian/Pacific Islander = 8.7%, Hispanic = 13%, International 3.5%.

All Fall 2006 student numbers reflect “live” Banner data while Fall 2002 – Fall 2005 data were extracted from official end of term reporting extracts.

Race/Ethnicity percent distributions are based on reported data. Approximately 2,800 of the 23,774 Fall 2006 credit students do not have race/ethnicity on file.

Employee Demographics

Employee numbers include individuals employed full-time in positions supported by either General or Non-General Funds.

“All Faculty” includes Faculty Counselors and Faculty Librarians. These two categories represent a total of 24 employees or 5.7% of the “All Faculty” Fall 2006 total.

“All Staff Combined” includes Secretarial/Clerical, Technical/Paraprofessional, Skilled Craft, Service Maintenance and Professional/Non-Technical job categories.

Source: PCC Workforce Analysis Reports

Goal 4: Continuous Improvement Report

We will ensure the relevance and quality of all programs and services through planning, assessment and the appropriate distribution of resources.

Key Measures

- ❑ Highlights of student satisfaction survey results
- ❑ Use of satisfaction survey findings for improvement
- ❑ *Additional measures (under development) will be included in next year's report*

Report Summary

Students consider the quality of instruction delivered at PCC, faculty, and PCC facilities to be the College's greatest strengths. In contrast, course scheduling, registration, textbook costs, advising and financial aid can be challenges for students. The College began (and continues) to address these challenges through the targeted allocation of personnel, technology and financial resources.

Supporting Detail

Student satisfaction surveys are one of the tools used by the College to assess services, review programs and provide direction for continuous improvement of the College. A sample of over 1,200 credit students at the three campuses and Southeast Center completed the Noel-Levitz Student Satisfaction Inventory™ in Spring 2005.

The Noel-Levitz Student Satisfaction Inventory™ is a survey comprised of approximately 85 standard items and 10 optional items created by the college. Students assign a level of importance and level of satisfaction to each item based on a seven point scale.

PCC Strengths and Challenges

Survey items were analyzed to determine strengths (high importance and high satisfaction) and challenges (high importance and low satisfaction). The following table lists the top five for each group.

"Top Five" Strengths and Challenges <i>(listed in order of greatest importance to students)</i>	
Strengths	Challenges
1. Excellent quality of instruction	1. Classes scheduled at convenient times
2. Good variety of courses provided	2. Able to register with few conflicts
3. Able to experience intellectual growth here	3. Cost of textbooks
4. Faculty are knowledgeable in their fields	4. Advisor knows program requirements
5. Safe and secure campus	5. Adequate financial aid available
<i>18 items in total were identified as strengths</i>	<i>15 items in total were identified as challenges</i>

Many of the strengths students identified focused on the quality of instruction, faculty, and facilities. Policies and procedures related to billing, course selection and course adding and dropping were well received by students. In addition, computer labs, library resources and lab equipment were also viewed favorably.

The greatest challenges for students were classes being offered at convenient times, the ability to register with few conflicts and the cost of textbooks. Advising and financial aid were also critical areas. Students want advisors to be knowledgeable about program/transfer requirements and adequate financial aid be available and awarded in a timely manner.

Use of Survey Findings for Continuous Improvement

The following examples highlight how personnel, technology and financial resources were allocated to address survey findings. While not a comprehensive list, this does address the wide range of activities directed toward continuous improvement at the College.

Financial Aid

- Financial Aid Days have been implemented on all campuses to provide assistance to students and potential students in completing the *Free Application for Federal Student Aid* (FAFSA) forms needed to apply for financial aid.
- Financial Aid added a new financial aid loan officer position.
- “Old” computers in Financial Aid Offices have been replaced with new computers/technology to improve efficiency.

Academic Advising

- Increased advising opportunities were made available at all campuses through the Mott Grant for developmental education students interested in pursuing a certificate or degree in Professional Technical Education.
- A new general advisor position was created at the Sylvania Campus.
- Increased advising efficiencies are possible due to the purchase and use of a new tracking system (Advisor Trac). College-wide implementation is scheduled to be complete in Fall 2007.

Textbooks

- A textbook committee was formed (active 2005-06) to study how faculty and various administrative and student service areas within the College could work together to create affordable textbook options for students.

Registration/Scheduling

- An automated wait list process was fully implemented which allows students to better manage their schedule. (A wait listed student is automatically enrolled in a previously filled class if an opening becomes available during the registration period.)
- A newly revised block schedule format to help eliminate class scheduling conflicts for students is being piloted at a couple of the campuses.
- The number of courses offered via distance learning (which present no class scheduling conflicts for students) continues to increase each year.

Closing the Loop

The Noel-Levitz Student Satisfaction Inventory™ survey of credit students was repeated in Spring 2007. Once the analysis is complete, the findings will be used to assess the effectiveness of previously implemented strategies and provide direction for future areas of improvement.

Definitions and Data Resources

Strengths and challenges were defined using the following Noel-Levitz methodology.

“Challenges are defined as being above the midpoint in importance and in the bottom quartile of satisfaction and/or the top quartile of performance gaps. . . Strengths are defined as being above the mid-point in importance and in the top quartile of satisfaction.”

Source: https://www.noellelvitz.com/NR/rdonlyres/E657CCA1-B3EA-4510-AC24-D73A687A2BAB/0/SSI_05_community.pdf

Focused Interim Evaluation Report, PCC, April 2007 (one of the data sources referenced for “Use of Survey Findings for Continuous Improvement”)

Goal 5: Cultivating Partnerships Report: Grants and Contract Training (Part 1)

We will effectively respond to the educational needs of our students and communities through strategic alliances with business, government agencies and educational institutions.

Key Measures

- ❑ Grant revenue and funded proposal trends
- ❑ Contract training business partners and revenue trends
- ❑ K-16 partnerships and programs (Focus of *Cultivating Partnerships Report: Part 2*-reporting at June meeting)

Report Summary

Through programs and support services made possible due to funded grant proposals (averaging \$8.25 million each year) and by providing customized contract training to businesses and employers (average annual revenue = \$774,000), PCC supports students, community, workforce and economic development.

Supporting Detail

Grant Activity

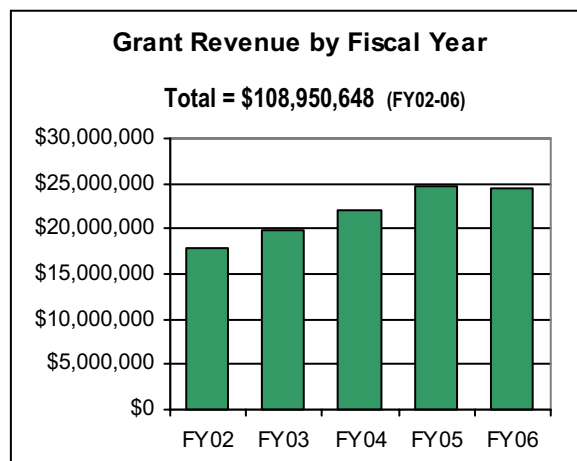
In addition to state support and student tuition/fees, funded grant proposals help the College provide services and programs to meet student and community educational needs. PCC grants include awards by local, state, federal, profit and non-profit agencies. For trending purposes, grants within the purview of the PCC Grants Office are summarized in this report.

Five priority areas drive the College's grant seeking activities:

- Workforce/economic development,
- Needs of limited English speakers,
- College access and success for disadvantaged/underserved populations,
- Preparation of future teachers and other professionals in education,
- Technology needs ranging from district-wide initiatives to specific program delivery.

Grant seeking activities have increased in recent years as indicated by growth in revenue, numbers of active grants and funded proposals.

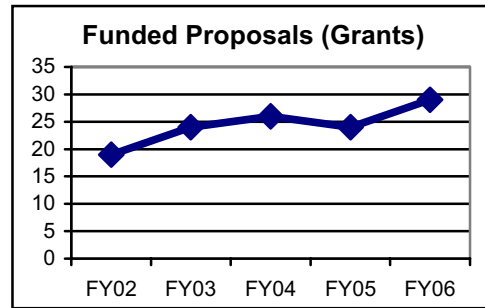
- From 2002 to 2006, grant revenue increased 38%.
Revenue reported per fiscal year includes revenue from new awards as well as grants awarded in prior years with funding continued into the following year(s).
- Active grant counts escalated in one year from 58 to 75 (FY02 to FY03) and leveled off at 77 in FY05. Grants are considered active if grant funds are expended during the fiscal year.



Grant Activity (cont.)

- The number of funded proposals increased from 19 (FY02) to 29 (FY06) with an average of \$8,250,000 awarded per year.

The \$8,250,000 represents initial award amounts and does not include additional dollars for grant renewals unless a new proposal is required. However, renewals are included in the reported grant revenue by fiscal year.



Example of an Active Grant

PCC's Sylvania ROOTS program: Funded by a four-year \$942,760 grant from the US Department of Education TRIO Student Support Services funds.

Description: ROOTS is a student support services program at Sylvania for students who demonstrate academic need and are low-income, first-generation and/or who experience a disability. The ROOTS program provides intensive student services, counseling, and other activities for 170 PCC students each year.

Student Outcomes: In 2004-05, 87% of ROOTS students persisted (enrolled at PCC, graduated or transferred), compared to 48% of students in a campus comparison group and 65% of all Sylvania degree-seeking students. ROOTS students were also in good academic standing with a cumulative GPA of 3.11.

Contract Training

Through partnerships with businesses, non-profit agencies, and local and state governments, PCC provides customized training to support workforce and economic development. These partnerships exist to address needs ranging from one-time/short-term workshops to on-going/long-term skills training and development.

This report highlights PCC's Customized and Workplace Training (CWT) Department. Other college providers of contract training (i.e. the Institute for Health Professionals, Small Business Development Center, Computer Education Program, and various campus programs) will be the focus of future partnership reports.

Over the last several years, businesses in industries such as agriculture, financial services, manufacturing (i.e. metals, high tech, and semiconductor) apparel, education, utilities, bioscience, local and state governments have contracted with CWT. Integra Telecom, D.R. Horton, General Motors, TriMet, and the City of Portland are examples of businesses clients.

From 2002-2006, CWT contract training efforts

- served an average of 33 businesses/employers each year,
- through an average of 45 contracts per year (225 total contracts) and
- generated average annual revenue of \$774,000 (\$3.87 million total).

Excerpt from a letter dated Nov 20, 2006

"Overall, we are very proud of and happy of [sic] the program that has resulted from our partnership with CWT. . . We are already reaping the benefits in terms of performance, employee growth and profitability and look forward to the continuing benefits."

Trish McNamara
Human Resource Director
Precision Wire Components

Contract Training (cont.)

Customer Satisfaction:

The Oregon Department of Community Colleges and Workforce Development requires community colleges to obtain employers' satisfaction ratings with community college training programs for the state annual performance measures report.

The following reflects the CWT administered surveys (for state reporting purposes) during 2004-05.

- Fifteen out of 50 CWT training businesses/employers responded to a customer satisfaction survey.
- Of those, 87% positively rated their satisfaction level as 4 or higher. (This is based on a scale of 1 to 5 where 5 is highest/best.)
- In addition, 93% of respondents indicated they would contract again with PCC for training.

Cultivating Partnerships: Part 2

In summary, PCC's strategic alliances help meet student and community educational needs through funded grant proposals and contract training relationships.

Next month in *Cultivating Partnerships Report: Part 2*, strategic alliances with educational institutions which

- enable high school students to concurrently complete college credits,
- prepare youth no longer in high school to complete their high school diploma or GED, and
- help young adults learn English and work toward their high school diploma or GED

will be among the partnerships detailed in the report.

Notes and Resources

Grant Activity

PCC Grant Trends FY 02-FY02 Report provided by PCC Grants Office

PCC Grants Office: Internet: <http://www.pcc.edu/services/index.cfm/172.html>,

Intranet: <http://intranet.pcc.edu/grantsoffice/>

Contract Training

All CWT related data/details provided by Customized and Workplace Training Department

Customized and Workplace Training: <http://www.pcc.edu/business/workplace-training/>

CWT Brochure: <http://www.pcc.edu/business/workplace-training/documents/cwt-resource-guide.pdf>

Institute of Health Professions: <http://www.pcc.edu/business/ihp/>

Small Business Development Center: <http://www.pcc.edu/business/small-business-development/>

Computer Education Program: <http://www.pcc.edu/career/computer-education/training-certification/>

Goal 5: Cultivating Partnerships Report: K-16 Partnerships (Part 2)

We will effectively respond to the educational needs of our students and communities through strategic alliances with business, government agencies and educational institutions.

- ❑ Student participation/success in alternative high school completion programs
- ❑ High school student enrollments in dual credit courses
- ❑ Partnerships supporting student transfer to 4-year universities

Addressed in Cultivating Partnerships Report: Part 1

- ❑ *Grant revenue and funded proposal trends*
- ❑ *Contract training business partners and revenue trends*

Report Summary

Strategic alliances with area school districts help PCC address a wide range of high school age students' college and pre-college educational needs. The Gateway to College program has helped more than 1,500 students at risk of not graduating from high school improve their academic performance and progress toward and/or beyond high school graduation and subsequent enrollment in higher education. Through Dual Credit, more than 1,600 high school students a year complete college-level credits that also count toward high school graduation. Dual credit students benefit through savings in time (and money) and enroll in post-secondary education with an increased readiness for college-level instruction.

Supporting Detail

Alternative High School Completion Programs

Partnerships with participating area school districts enable PCC to offer a variety of programs which address the educational needs of youth (ages 16-21) who have dropped out of high school and/or may not be "on track" to graduate from high school. Through these programs, students are able to complete their high school credential and pursue college-level learning.

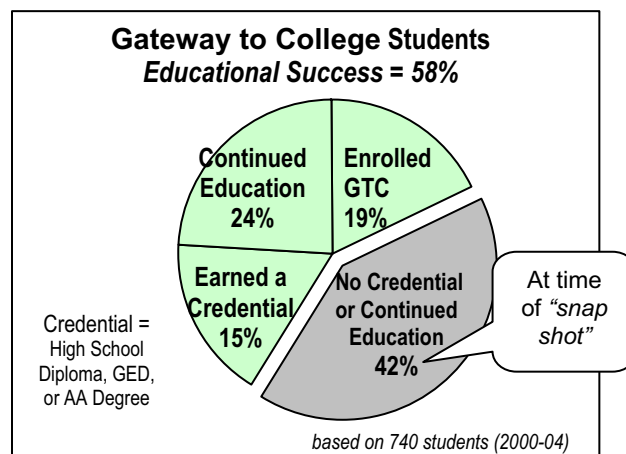
Gateway to College

Since Spring 2000, over 1,500 students have participated in the Gateway to College (GTC) program, completed high school credit(s) and/or college-level classes. These are students who had previously dropped out of high school or were not progressing toward graduation due to poor academic performance or lack of attendance.

Educational Success for GTC students includes

- continued progress in the GTC program,
- completion of a high school diploma, GED, Associate's Degree (or higher), as well as
- continued education at the secondary or post-secondary level after exiting the GTC program.

A point-in-time look at student progress indicates that 58% of GTC students are classified in one the above educational success groups. However, this rate does not capture the



Gateway to College (cont.)

subsequent success of those students reported as “no credential or continued education” who stop out of the program and later return to continue their secondary or post-secondary education.

High School and College Academic Achievement

At entry into the program, Gateway to College students (average high school GPA = 1.7) lagged behind peers in academic achievement. However, by completion or exit from the program

- the GTC high school graduates earned an average of 73 college credits, 88% made academic honor list(s), and 73% continued in higher education,
- the GED completers earned an average of 17 college credits and 63% pursued additional education, and
- students who did not graduate or complete the GED exited the program with an average of 17 college credits and 38% continued their education.

Other High School Completion Programs

For high school age students interested in continuing their education but who do not yet have the reading, writing or math skills to be successful in the Gateway to College program, the following options are available.

- *Multicultural Academic Program (MAP)* enables individuals who also need to learn and/or improve their English skills, to develop these skills while working toward a GED or high school diploma.
- *Youth Empowered to Succeed (YES!)* helps students prepare for the GED or participation in the Gateway to College program, and/or enrollment in developmental, pre-college or college-level courses.

Dual Credit Program

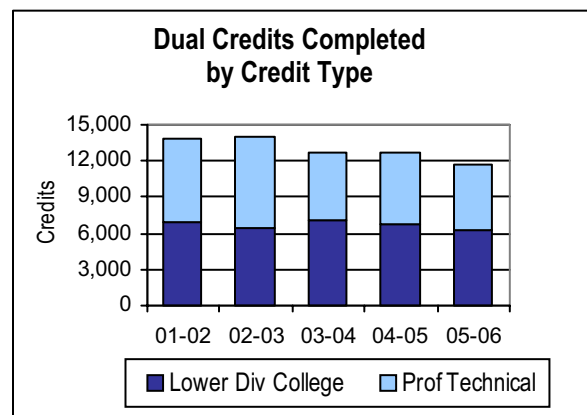
The PCC Dual Credit program enables 11th and 12th grade high school students the opportunity to earn both high school and college credit for advanced coursework completed while in high school. These courses are equivalent in content and learner outcomes to the corresponding PCC course but are taught at the high school by qualified high school instructors. In addition, dual credit students pay \$35 for all credits earned during the academic year compared to \$64 assessed per credit for “typical” PCC credit courses.

During the 2005-06 academic year

- approximately 1,624 high school students participated in PCC Dual Credit,
- earned a total of 11,754 credits (an average of 7.2 credits per students),
- which would have cost each student an average of \$428.21 if enrolled in the PCC courses outside of the dual credit program.

Students may complete Lower Division Collegiate credits in areas such as Biology, English, Math, and Writing which apply toward requirements for a two or four-year degree.

Professional Technical dual credit courses prepare students for work and/or continued education in a variety of areas including



Dual Credit (cont.)

Interior Design, Fire Protection, Computer Application Systems, Medical Professions, Welding and Auto Collision Repair. In recent years, the number of high schools participating in these programs (and thus dual credits awarded) has declined due to lack of funding within school districts and/or available qualified teachers.

Subsequent Enrollment in Higher Education

Dual credit students not only complete college credit while in high school, but are also likely to continue enrollment in college after graduation. Based on a cohort of 1,343 PCC dual credit high school seniors, approximately 70% attended PCC, another community college or university within three years of high school graduation.

Conclusion

In summary, Gateway to College and Dual Credit programs (both made possible through partnerships with area school districts) help high school age students take positive steps toward achieving a college education. Next year's report will address other options available for high school age students (i.e. the Expanded Options Program) and also focus on PCC partnerships with colleges and universities.

Notes and Resources

Gateway to College: <http://www.pcc.edu/prepare/head-start/prep/gateway/>

To be eligible a student must:

- be between 16 to 20 years old,
- have left high school before graduation or be at risk of dropping out,
- be behind in high school credits for age and grade (with fewer than 17 credits total),
- have a minimum 8th grade reading level,
- meet other writing and math standards at entry level, and
- live in a participating school district: Portland Public, David Douglas, Beaverton, Hillsboro, Tigard/Tualatin, Lake Oswego, Centennial or Sherwood.

PCC Dual Credit Program 2005-06 Annual Report, by PAVTEC Education Consortium

Goal 6: Community Report

We will facilitate growth and development of our district communities by accepting a leadership role and serving as a key educational resource to the community.

Key Measures

- ❑ Student participation in Service-Learning Programs
- ❑ Dollar value of Service-Learning volunteer hours
- ❑ *Additional key measures for Community Goal 6 are under development and will be incorporated into next year's report*

“Service-Learning is a teaching and learning strategy that integrates meaningful community service with instruction and reflection to enrich the learning experience, teach civic responsibility, and strengthen communities.”

National Service Learning Clearinghouse¹

Key Measures

A total of 15,773 volunteer hours, with an estimated value of \$284,544.92 was contributed to the local community in 2005-06.² These volunteer hours were generated by the 1,221 PCC students who participated in service-learning projects.

Supporting Detail

The Service-Learning Experience

PCC students enhance skills, develop a sense of civic responsibility, and contribute to the community through participation in Service-Learning programs. Various academic courses, from over 40 disciplines, incorporate volunteerism into the learning experience as students serve 5-20 hours at participating non-profit agencies and complete related class assignments.

Quotes from PCC Student Service-Learning Participants:

“As I got talking with the guests, they confirmed what I had always thought. They were people and families not much different from my own, not much different from me. I could have easily been in their shoes if not for the safety net of my family.”

Writing Service-Learning Student, serving at a Goose Hollow Family Shelter

“I learned information that I would not have been able to obtain in any other way...I found that I felt more confident in what I was speaking about because I was a part of what I was speaking about...I honestly almost dropped the class when I found out that I was going to have to volunteer as a part of my grade. But I actually signed up intentionally for a class next term that is a service-learning class because I enjoyed it.”

Speech Service-Learning Student, serving at the Canby Food Bank

“I love doing service-learning projects. I'd like to see them more often in other classes. I don't really care about the credit as much as getting to do something fun and valuable with classmates who I don't always see in class (especially telecourse) outside of the classroom.”

Engineering Service-Learning Student, serving at the Community Cycling Center

PCC Community Partners

More than 150 non-profit community agencies offer service-learning opportunities for PCC students. These agencies, PCC Community Partners, collectively address a wide range of community interests and provide volunteer opportunities related to environmental, educational, health, and social service needs.

Quotes from PCC Service-Learning Community Partners:

"Here at Barnes, we have had several volunteers through PCC which have helped in our After-School Program...Yesterday I overheard a 5th grader ask one volunteer if she could become his new adopted sister...Our kids really benefit from having positive role models and the extra academic support. "

Barnes Elementary School

"We've had many PCC service learners help us over the years to weatherize homes for housebound senior citizens and people with disabilities. It's great to see how professors link class theories to grassroots service while the students provide a direct service to members of our community. With the students' help, we are able to make homes more comfortable and safe, lower utility bills, and conserve natural resources."

Community Energy Project

"Having Portland Community College students who are working to realize their academic goals work with and role model for the primarily low income students we teach, some in federally failing schools is an invaluable connection...These relationships often inspire students to expand their perception of suitable career options by helping them see the steps to get there..."

Wolfree (Outdoor Environmental Education "Outdoor School")

In summary, Service-Learning

- Contributes to Student Development *through enhanced critical thinking skills, exposure to diverse communities, and increased awareness of societal needs,*
- Strengthens the College Community Connection *as faculty and agencies act as "co-educators" to students, and*
- Supports the Work of Participating Agencies *through the contributions of interested volunteers that bring creativity and knowledge to the partnering organizations.*

Resources

¹National Service Learning Clearinghouse

http://www.servicelearning.org/welcome_to_service-learning/service-learning_is/index.php

²Independent Sector value of volunteer time

http://www.independentsector.org/programs/research/volunteer_time.html

PCC Service Learning Website

<http://www.pcc.edu/servicelearning>

GLOSSARY OF TERMS
ACRONYMS

GLOSSARY OF TERMS

Academic Year- means the year beginning July 1 and ending June 30 of the following year running concurrently with the fiscal year.

Adult Basic Education (ABE)– instruction in fundamental academic and pre-occupation skills for adults with less than the equivalent of ninth grade education. The main focus of instruction is on language arts and computational skills. The curriculum also includes life and citizenship skills.

Appropriation- an authorization granted by the Board of Directors to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the fiscal year in which it is approved.

Basis of accounting- means the cash basis, the modified accrual basis or the accrual basis.

Board- means the Board of Directors of Portland Community College District.

Cash basis- means a basis of accounting under which transactions are recognized only in the period during which cash is received or disbursed.

College Support Services- means programs and activities related to institutional support including but not limited to executive management, fiscal operations, general administration and logistical services, administrative computing support, public relations and development, human resources activities and auxiliary enterprise operations.

Community Education- means courses which are offered to all persons living in the community which will enable them to broaden their educational, vocational and aesthetic horizons. It includes but is not limited to hobby and recreational programs, self-improvement courses, lecture series, seminars and institutes and similar educational and cultural programs.

Credit Course- applies to courses offered by the college as part of a lower-division transfer degree or approved occupational preparatory program.

Credit Enrollment- means students enrolled only in credit courses or for whom credit classes constitute the majority of their course load.

Current year- means the fiscal year in progress.

Distance Education- an all encompassing term used to either describe different technologies used to extend the educational capabilities of an institution (e.g., modem education, on-line course, hybrid course) or a means to provide educational opportunity to those incapable of receiving education through traditional classroom settings.

English as a Second Language (ESL) - courses designed to help individuals, whose native language is not English, for them to understand, speak and write the English language.

Enterprise Fund – a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the governing body that the cost of providing goods or services on a continuing basis be finance or recovered primarily through user charges and fees and that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control and accountability.

GLOSSARY OF TERMS

Expenditure- means, if the accounts are kept on the accrual basis or the modified accrual basis, decreases in net financial resources and may include encumbrances. If the accounts are kept on the cash basis, the term covers only actual disbursement, the drawing of the check or warrant for these purposes and not encumbrances, except that deferred employee compensation shall be included as a personal service expenditure where an approved deferred employee compensation plan is in effect for a municipal corporation.

Fiduciary Fund – a trust and agency fund used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fiscal year- means a period of 12 months commencing on July 1 and closing on June 30.

Full-Time Equivalent (FTE) Student- means a student or combination of several students who carry among them, within a single academic year, a minimum number of clock hours of instruction, in any program. For the purpose of receiving state reimbursement, it means a student who carries 510 clock hours over three (3) terms of instruction. As used in budgeting for the number of employees, FTE means full-time equivalent position.

Fund balance- means the excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

General Education Diploma (GED)- a review of and instruction in basic academic skills to assist adults who have not graduated from high school to prepare for the five General Education Development tests. An Oregon Certificate of equivalency is issued by the Oregon Board of Education to individuals who earn passing scores.

Governing body- means the Board of Directors of the College.

Grant- means a donation or contribution of cash by a third party.

Instruction- means techniques or procedures used to conduct learning activities. For budgetary purposes, it includes, but is not limited to, expenditures relating to the salary and benefits of instructors, instructional supplies, teaching aides, references and methods of testing and evaluation.

Instructional Support Services- means activities and programs that support instruction. It includes, but is not limited to, administrative support, supplies and equipment, and office space.

Internal service fund- means a fund properly authorized to finance, on a cost reimbursement basis, goods or services provided by one organizational unit to other organizational units of the municipal College.

Lower Division Transfer (LDT)- means courses designated as transferable to most public and private colleges and universities. Courses may be applied to specific program requirements or to General Education elective requirements for Associate of Applied Science and Associate of General Studies Degrees.

GLOSSARY OF TERMS

Modified accrual basis- means the accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis of accounting, revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures in the current period.

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

Physical Plant- means programs and activities that are directly associated in providing operation and maintenance of college facilities including, but not limited to, physical plant administration, building maintenance, custodial services, utilities, landscape and ground maintenance and public safety administration.

Population- the number of inhabitants in the District according to certified estimates of population made by the State Board of Higher Education.

Portal - is a system of integrated programs designed to make it easier for a user to find information. A portal is simply a web site that offers a doorway into a world of information. The portal provides access to personal records, business services and advanced communication tools in a collaborative environment. These tools include e-mail, chat, forums, course tools, targeted announcements and more. The purpose of all these integrated programs is to provide convenience and a sense of community to the user. A portal assists the user struggling with the current puzzle of diverse content and services in our journey to offer convenient, streamlined and individualized services.

Professional Technical (or Vocational Education)- means 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.

Publish or publication- means the method of giving notice or making information or documents available to members of the general public.

Revenue- the gross receipts and receivables derived from taxes, tuition fees, state shared revenues and from all other sources, but excluding appropriations, allotments and return of principal from investment of surplus funds.

Special Revenue Fund- means a fund authorized and used to finance particular activities from the receipts of revenues that are legally restricted to expenditures for specific purposes.

Student Support Services- means programs and activities that support student needs including, but not limited to, student services administration, social and cultural development, counseling and career guidance, financial aid administration, admission, student records, intramurals and athletics and student organizations.

Unduplicated Headcount- means the number of students enrolled during a given term/year. A student is counted once for each campus where he/she attends classes; the same individual is counted only once for college-wide data.

ACRONYMS (as used in the this document)

ABE	Adult Basic Education
ABS	Adult Basic Skills
ABSD	Adult Basic Skills Division
ACT	American College Testing
ADA	Americans with Disabilities Act
ADE	Adult Development Education
AI	Appreciative Inquiry
AP	Academic Policy
ASA	Academic & Student Affairs
ASOT	Associate of Science Oregon Transfer degree
BAC	Budget Advisory Committee
BRAVO	Bilingual Resource Assistance Volunteer Organization
BS	Basic Skills
BSCC	Basic Skills Coordinating Committee
BSTF	Basic Skills Task Force
CA	Cascade Campus
CALL	Computer Assisted/Aided Language Learning
CED	Continuing Education Degree
CEU	Continuing Education Units
CIS	Computer Information System
COD	Contract-Out-of-District
COMPASS	Comprehensive, computer-adaptive testing system for class placement
CPC	Career Pathways Committee
CS	Computer Science
CSET	Computer Software Engineering Technology
CTC	Community Technology Centers
CTCP	Community Technology Centers Program
DE	Development Education
DEQ	Department of Environmental Quality
DL	Distance Learning
DOI	Dean of Instruction
DOS	Dean of Student
DVR	Department of Vocational Rehabilitation
DWP	Dislocated Workers Program

ACRONYMS -continued

EAC	Educational Advisory Council
ECE	Early Childhood English
ELC	Extended Learning Campus
EMP	Educational Master Plan
ENL	English as a Native Language
ESL	English as a Second Language
EST	Employment Skills Training
FTE	Full Time Equivalent
GEARUP	Gaining Early Academic Performance Readiness for Undergraduate Programs
GED	General Education Diploma
HAP	Housing Authority of Portland
HPPI	Health Professionals Partnership Initiative
IAP	Increasing Academic Performance
IDT	Integrated Device Technology
IE	International Education
IHP	Institute of Health Professionals
IIP	Instructional Improvement Projects
IMPD	Institute of Management and Professional Development
IMS	Instructional Media Services
IMS	Instruction Media Services
IR	Institutional Research
ISC	Instructional Services Committee
JTPA	Job Training Partnership Act
MTH	Math
NAC	Network Advisory Committee
NAPIC	National Association of Private Individual Councils
NSF	National Science Foundation
OC	Open Campus
OCEPT	Oregon Collaborative for Excellence in the Preparation of Teachers
ODCCWD	Oregon Department of Community Colleges and Workforce Development
OHSU	Oregon Health and Science University
OLMIS	Oregon Labor Market Information System
OPB	Oregon Public Broadcasting
OTN	Oregon Tradesman's Network

ACRONYMS -continued

PAVTEC	Portland Area Vocational/Technical Education Program
R&D	Research & Development
RC	Rock Creek Campus
RITA	Recruiting for the Information Technology Age
RLD	Reusable Learning Objects
ROOTS	Program for academically under-prepared, low income, 1st generation college students
RWRT	Regional Workforce Response Team
SAC	Subject Area Curriculum
SACC	Subject Area Curriculum Committee
SD	Staff Development
SDC	Staff Development Committee
SDSC	Staff Development Steering Committee
TELT	Training Effective Literacy Tutors
TLC	Teaching and Learning Center or Community
TOPS	Tracking of Programs & Students
TPC	Technology Policy Committee
TRIO	Federal Grant from US Dept of Education for low income first generation migrants and disabled students
TSCC	Tax Supervising and Conservation Commission
WANTO	Women in Non-Traditional Occupation
WIA	Workforce Investment Act
WIB	Workforce Investment Board
WR	Writing
YES	Youth Educational Services
