

April 17, 2025

25-061

APPROVAL OF THE PORTLAND COMMUNITY COLLEGE
PROPOSED BUDGET AND THE PROPERTY TAX LEVIES
FOR THE 2025-2027 BIENNIUM

PREPARED BY: Aaron Hill, Budget Director

APPROVED BY: Dina Farrell, Vice President & CFO, Finance & Business
Services
Michael Mathews, Interim Associate Vice President, Finance &
Business Services
Dr. Adrien L. Bennings, President

STRATEGIC THEME: Enterprise: Cultivate a long-term sustainable college enterprise

REPORT: The President has delivered her budget message and the
budget document for the 2025-2027 Biennium to the Board of
Directors of the Portland Community College District. The
Board, acting as the Budget Committee of the College, has
reviewed and completed the public input process on the 2025-
2027 Proposed Biennium Budget, as required by ORS 294.428.

RECOMMENDATION: That the Board of Directors, acting as the Budget Committee of
the College, approve the Portland Community College District
2025-2027 Proposed Biennium Budget, including the property
tax levies for the next 2 years as outlined below, for submission
to the Multnomah County Tax Supervising and Conservation
Commission as outlined in the attached Exhibit A.

For the 1st year of the biennium period: July 1, 2025, to June 30,
2026:

Amount Subject to the Education Limitation:

General Fund \$0.2828* per \$1,000 of assessed value of
properties within the District boundary
(*Constitutionally established by Ballot Measure 50)

Amount Excluded from the Education Limitation (for payment of
maturing principal and interest of voter-approved General
Obligation Bonds):

Debt Service Fund	\$67,062,724
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For the 2nd year of the biennium period: July 1, 2026, to June

30, 2027:

Amount Subject to the Education Limitation:

General Fund \$0.2828* per \$1,000 of assessed value of properties within the District boundary

(*Constitutionally established by Ballot Measure 50)

Amount Excluded from the Education Limitation (for payment of maturing principal and interest of voter-approved General Obligation Bonds):

Debt Service Fund	\$69,107,835
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APPROVED BY THE GOVERNING BOARD OF THE PORTLAND COMMUNITY COLLEGE DISTRICT THIS 17th DAY OF APRIL, 2025.

ATTEST:

APPROVED:

Dr. Adrien L. Bennings
President

Tiffani Penson
Chair, Board of Directors

EXHIBIT A

GENERAL FUND

Programs areas:

Office of the President	\$47,225,811
Office of the Vice President	153,699,928
Academic Affairs	323,075,694
Student Affairs	71,299,398
Transfers	14,521,774
Contingency	37,921,191
TOTAL APPROPRIATIONS	\$647,743,797
Unappropriated Ending Fund Balance (see note)	26,797,940
TOTAL GENERAL FUND	\$674,541,737

CEU/CED FUND

Sylvania Campus	\$0
Cascade Campus	20,230
Workforce & Cmnty Dev	12,991,482
Transfers	263,749
Contingency	5,340,382
TOTAL APPROPRIATIONS	\$18,615,843
Unappropriated Ending Fund Balance (see note)	0
TOTAL CEU/CED Fund	\$18,615,843

AUXILIARY FUND

Facilities Usage	\$1,949,363
Campus Activities	1,973,249
Sustainability Projects	200,000
Transfers	56,729
Contingency	641,092
TOTAL APPROPRIATIONS	\$4,820,433
Unappropriated Ending Fund Balance (see note)	2,004,327
TOTAL AUXILIARY FUND	\$6,824,760

CONTRACTS AND GRANTS FUND

State Grants	\$24,633,700
Federal Grants	22,680,900
Local Contracts	15,164,500
Transfers	2,419,250
Contingency	2,060,250
TOTAL APPROPRIATIONS	\$66,958,600
Unappropriated Ending Fund Balance (see note)	0
TOTAL CONTRACTS AND GRANTS FUND	\$66,958,600

Note: Unappropriated Ending Fund Balance is not an appropriation.

EXHIBIT A

STUDENT ACTIVITIES FUND

Civic Leadership Development	\$495,228
Student Engagement	1,544,960
Basic Needs & Sustainability Leadership	1,144,554
ASPPC Senate	525,754
Student Belonging & Wellbeing	1,307,068
Emergency Grants	289,926
Student Life & Leadership Initiatives	1,663,976
Contingency	792,696
TOTAL APPROPRIATIONS	<u>\$7,764,162</u>
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL STUDENT ACTIVITIES FUND	<u><u>\$7,764,162</u></u>

STUDENT FINANCIAL AID FUND

College Funded Programs	\$792,300
Federal Programs	138,049,500
State Programs	41,300,000
Short Term Student Loan Program	20,300
Transfers	253,175
Contingency	2,870,537
TOTAL APPROPRIATIONS	<u>\$183,285,812</u>
Unappropriated Ending Fund Balance (see note)	<u>0</u>
TOTAL STUDENT FINANCIAL AID FUND	<u><u>\$183,285,812</u></u>

CAPITAL PROJECTS FUND

Capital Outlay	\$9,550,000
Transfers	12,500,000
Contingency	3,000,000
TOTAL APPROPRIATIONS	<u>\$25,050,000</u>
Unappropriated Ending Fund Balance (see note)	<u>3,362,838</u>
TOTAL CAPITAL PROJECTS FUND	<u><u>\$28,412,838</u></u>

CAPITAL CONSTRUCTION FUND

Sylvania Campus	\$55,000,000
Rock Creek Campus	30,000,000
Cascade Campus	9,000,000
Southeast Campus	2,000,000
District-wide Projects	69,000,000
Contingency	15,000,000
TOTAL APPROPRIATIONS	<u>\$180,000,000</u>
Unappropriated Ending Fund Balance (see note)	<u>10,229,033</u>
TOTAL CAPITAL CONSTRUCTION FUND	<u><u>\$190,229,033</u></u>

Note: Unappropriated Ending Fund Balance is not an appropriation.

EXHIBIT A

COLLEGE BOOKSTORE FUND

Bookstore Operations	\$11,418,432
Transfers	203,694
Contingency	100,000
TOTAL APPROPRIATIONS	\$11,722,126
Unappropriated Ending Fund Balance (see note)	0
TOTAL COLLEGE BOOKSTORE FUND	<u>\$11,722,126</u>

FOOD SERVICES FUND

Food Services Operations	\$6,813,098
Transfers	0
Contingency	336,093
TOTAL APPROPRIATIONS	\$7,149,191
Unappropriated Ending Fund Balance (see note)	0
TOTAL FOOD SERVICES FUND	<u>\$7,149,191</u>

TRANSPORTATION & PARKING SERVICES FUND

Parking Operations	\$8,824,837
Transfers	938,674
Contingency	1,533,558
TOTAL APPROPRIATIONS	\$11,297,069
Unappropriated Ending Fund Balance (see note)	0
TOTAL PARKING OPERATIONS FUND	<u>\$11,297,069</u>

INTERNAL SERVICE-PERS\RESERVE FUND

Transfers	\$58,195,026
Contingency	0
Unappropriated Ending Fund Balance (see note)	18,798,045
TOTAL INTERNAL SERVICE-PERS\RESERVE	<u>\$76,993,071</u>

RISK MANAGEMENT FUND

Self Insurance & Risk Administration	\$12,042,656
Transfers	0
Contingency	5,000,000
TOTAL APPROPRIATIONS	\$17,042,656
Unappropriated Ending Fund Balance (see note)	7,396,524
TOTAL RISK MANAGEMENT FUND	<u>\$24,439,180</u>

PRINT CENTER FUND

Print Center Operations	\$3,039,972
Contingency	501,512
TOTAL APPROPRIATIONS	\$3,541,484
Unappropriated Ending Fund Balance (see note)	0
TOTAL PRINT CENTER FUND	<u>\$3,541,484</u>

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EXHIBIT A

EARLY RETIREMENT FUND

Personal Services	\$1,718,572
Contingency	<u>500,000</u>
TOTAL APPROPRIATIONS	\$2,218,572
Unappropriated Ending Fund Balance (see note)	<u>659,075</u>
TOTAL EARLY RETIREMENT FUND	<u>\$2,877,647</u>

DEBT SERVICE (GO Bonds) FUND

Debt Service	\$131,362,031
Unappropriated Ending Fund Balance (see note)	<u>7,825,651</u>
TOTAL DEBT SERVICE (GO Bonds) FUND	<u>\$139,187,682</u>

PERS DEBT SERVICE FUND

Debt Service	<u>\$52,695,026</u>
TOTAL PERS DEBT SERVICE FUND	<u>\$52,695,026</u>

Note: Unappropriated Ending Fund Balance is not an appropriation.