

June 18, 2026

26-087

RESOLUTION ADOPTING THE PORTLAND COMMUNITY COLLEGE SUPPLEMENTAL BUDGET FOR THE 2025-2027 BIENNIUM, AUTHORIZING TRANSFERS BETWEEN APPROPRIATION UNITS, CATEGORIES AND FUNDS; USE OF CONTINGENCY FUNDS; AND CHANGES IN TOTAL BUDGET AUTHORITY IN ACCORDANCE WITH ORS 294.463-473

PREPARED BY: Michelle Cowing, Acting Budget Director, Finance & Business Services

APPROVED BY: Chris Kinsley, Interim Vice President & CFO, Finance & Business Services  
Dr. Katy Ho, Acting President

STRATEGIC THEME: Operational Excellence: Efficiency, Effectiveness, and Fiscal Sustainability

REPORT: In June 2025, the District adopted a biennial budget based on estimated fund balances and labor negotiation results. Staff now finds it necessary to present a supplemental budget to adjust the 2025-2027 Biennium Adopted Budget for changes related to labor negotiations, finalization of the annual audit, changes in State of Oregon community college funding allocations and other minor adjustments.  
The changes presented are necessary to ensure compliance with the requirements of Sections 294.463 (Transfer of appropriations within fund or between funds) and 294.471/294.473 (Supplemental Budgets) of the Oregon Revised Statutes. This budget amendment will not require an additional tax levy.

RECOMMENDATION: Staff recommends that the Board of Directors, acting as the College Budget Committee, approve this Resolution to amend the 2025-2027 Biennium Budget as outlined in the attached Exhibit A.

BE IT THEREFORE RESOLVED that the budget for the Portland Community College District, as adopted for the 2025-

2027 biennium commencing July 1, 2025, is hereby amended as outlined in Exhibit A.

ADOPTED BY THE GOVERNING BOARD OF THE PORTLAND COMMUNITY COLLEGE DISTRICT THIS 18th DAY OF June, 2026.

ATTEST:

APPROVED:

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Dr. Katy Ho  
President

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Tiffani Penson  
Chair, Board of Directors