

APPROVED



BUDGET DOCUMENT
FISCAL YEAR 2006/2007

Lane Community College
2006-2007 Budget Committee

Stephen Alison
Jay Bozievich
Bert Dotson
Roger Hall
John Hamilton

Paul Holman
Pat Riggs-Henson
Susie Johnston
Larry Romine
Michael Rose

Dennis Shine
Jerry Sirois
Chris Turek
Rick Yecny

Table of Contents

Budget Message	1
----------------------	---

Budget Schedules

Summary of All Funds	7
Consolidated Resources & Requirements--All Funds	8
Interfund Transfers	9

General Fund I

Resources	12
Expenditures and Other Requirements	13
Requirements by Expenditures Category	16

Internal Service Fund II	20
---------------------------------------	-----------

Debt Service Fund III	21
------------------------------------	-----------

Capital Projects Fund IV	22
---------------------------------------	-----------

Financial Aid Fund V	23
-----------------------------------	-----------

Enterprise Fund VI	24
---------------------------------	-----------

Special Revenue Fund VIII	26
--	-----------

Special Revenue Fund IX

Administratively Restricted	28
--	-----------

Quasi-Endowment Fund X	30
-------------------------------------	-----------

Personal Services

FTE by Expense Function	32
Salaries Paid from More than One Source	34

Budget Message

Strategic Directions through Fiscal Year 2007-2008

The proposed budget for fiscal year 2006-2007 was developed according to the approved Strategic Directions of the College. These Strategic Directions are as follows:

Transforming Students' Lives

- Foster the personal, professional, and intellectual growth of learners by providing exemplary and innovative teaching and learning experiences and student support services.
- Commit to a culture of assessment of programs, services and learning.
- Position Lane as a vital community partner by empowering a learning workforce in a changing economy.

Transforming the Learning Environment

- Create a diverse and inclusive learning college: develop institutional capacity to respond effectively and respectfully to students, staff, and community members of all cultures, languages, classes, races, genders, ethnic backgrounds, religions, sexual orientations, and abilities.
- Create, enhance, and maintain inviting and welcoming facilities that are safe, accessible, functional, well-equipped, aesthetically appealing and environmentally sound.

Transforming the College Organization

- Achieve and sustain fiscal stability.
- Build organizational capacity and systems to support student success and effective operations.
- Promote professional growth and provide increased development opportunities for staff both within and outside the College.

Issues and Strategies for Fiscal Year 2006-2007

Public funding for the second year of the current Biennium (Fiscal Year 2006-2007) will be significantly under that necessary to maintain current service levels for Lane Community College. This situation is the result of state funding shortfalls since 2000-2001, phase-in of a new community college funding distribution formula, and weak enrollment growth since FTE losses from program reductions and tuition increases in 2002-2004.

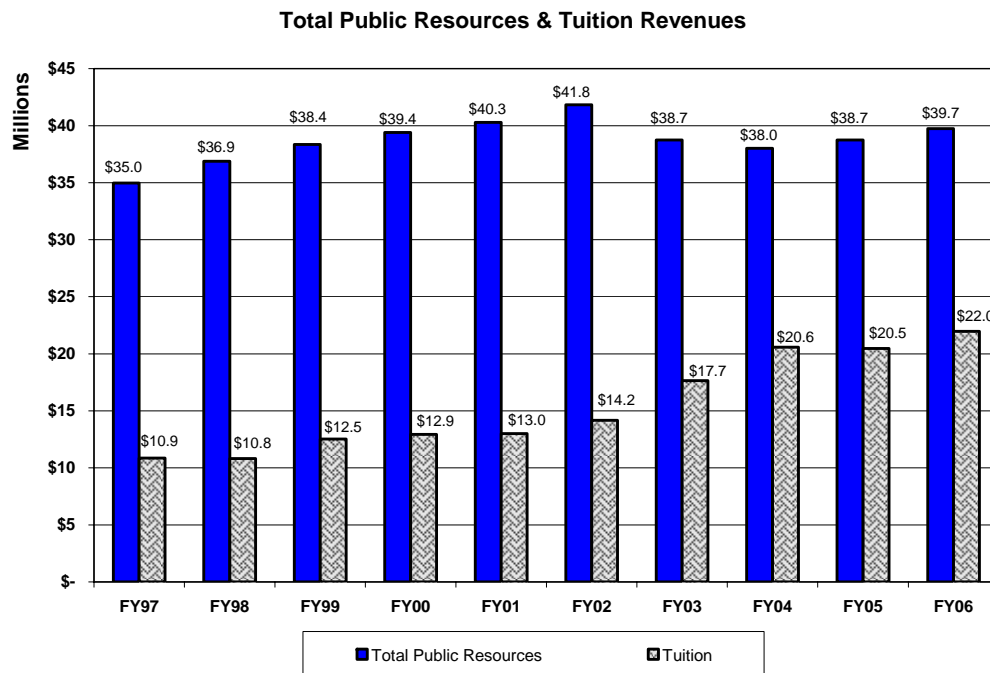
The recommended budget for fiscal year 2006-2007 includes reductions in services to close a \$6 million shortfall but continues efforts to stimulate enrollment growth. Enrollment in 2005-2006 increased, especially in non-credit areas, and plans for 2006-2007 include continued efforts to increase enrollment in targeted areas. Most of this enrollment growth must be in lower cost programs and in programs where there is capacity for growth without adding overall to costs.

At the beginning of this budget development cycle, we were deeply concerned about the possibility of large increases in employee health insurance costs and uncertainty about employer costs increases for the Oregon Public Employees Retirement System (PERS). While the trends in these two areas remain concerns for the future, costs to the college for PERS and employee health care will not increase in 2006-2007. In 2003, Lane sold taxable pension bonds to fund part of its PERS liability; good market returns since then have paid off in smaller PERS rate increases for the College and PERS employer rates are not scheduled to change again until July 2007. Lane's investment in wellness and primary health care services to employees has had a positive impact on health insurance premiums with no increases to premium costs for 2006-2007. The proposed budget includes continued funding for employee wellness and primary health care.

Affordability and accessibility for students continue to be high priorities for the College. Upward pressure on tuition rates threatens not only affordability and accessibility but quality as well. The long-term disinvestment in Oregon public education continues to be a major concern for the future financial stability of the College. Public funds allocated to Lane are still below 2000-2001 funding levels.

Fiscal Year 2006-2007 Budget Strategies:

- 1) Targeted enrollment growth.
- 2) Reductions in staffing levels that have no direct impact on instruction.
- 3) Other recurring and non-recurring reductions that have a limited impact on instruction.
- 4) Redesign of work processes and improved technology systems to make work more efficient.
- 5) Hold stabilization and reserve fund levels in anticipation of need in 2007-2008.
- 6) Redesign of instruction to take place prior to budget development for 2007-2008.
- 7) Planning for 2007-2009 Biennium.



General Fund Budget for Fiscal Year 2006-2007

In 2004-2005 expenditures exceeded revenues by approximately \$3.5 million. In 2004-2005 and 2005-2006, the college invested heavily in instruction and student access in order to boost enrollment. Increases in Personal Services expenditures account for most of the deficits in 2004-2005 and the current year. Vacant instructional positions, usually covered by part-time employees, were largely filled by full-time interim appointments, thereby significantly increasing expenditures. This investment in instruction was necessary to recover from enrollment losses in 2002-2003 and 2003-2004 due to budget reductions and steep tuition increases. Enrollment has a direct impact on the state funding distribution formula and increases in the current year will start to positively impact Lane's revenues in 2007-2008.

The projected funding shortfall for 2006-2007 is just under \$6.0 million. The administration is recommending a budget package that reduces \$6.0 million in expenditures, including both recurring and non-recurring reductions, to balance the budget.

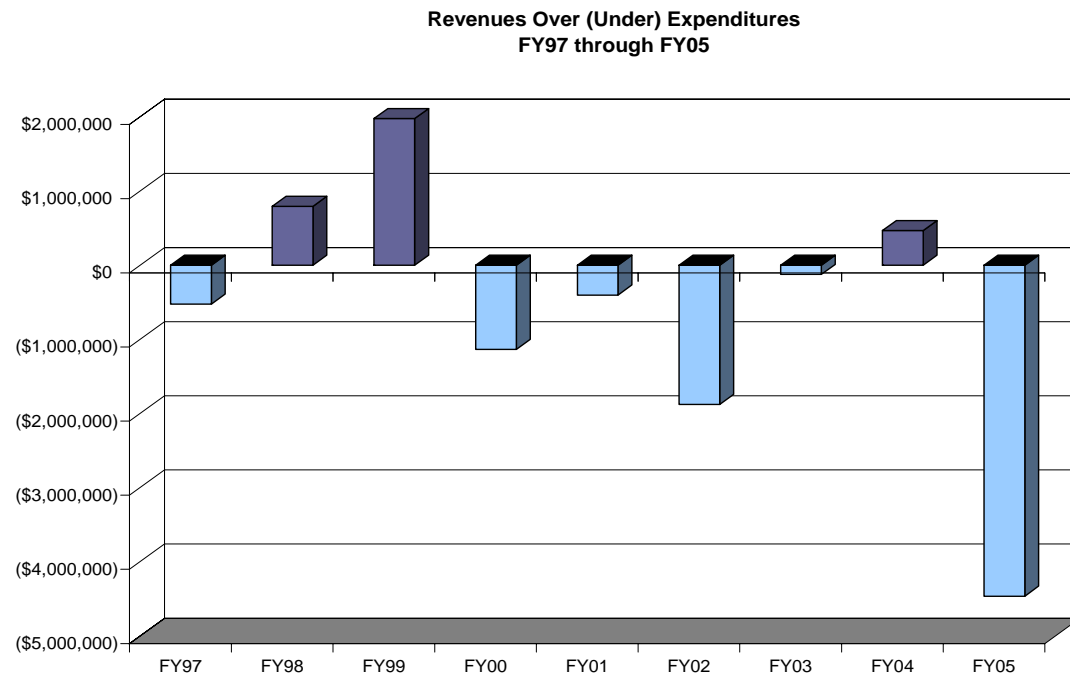
Resources

The total proposed General Fund budget for Fiscal Year 2006-2007 is \$75.0 million, a 8.5% decrease from the 2005-2006 adopted budget.

The revenues from Total Public Resources (including state revenue and property taxes imposed) for 2006-2007 will be \$38,147,000 which represents a decrease of \$1.6 million from the current fiscal year. The decrease is the result of enrollment losses from 2002-2003 through 2004-2005 and transition to the new funding distribution formula which now counts these enrollments in calculating the distribution to each college as of the current fiscal year. Starting in 2007-2008, Lane should start to benefit from the new distribution formula as equity is phased into the formula.

Because the new funding distribution formula includes 100% of Lane's property taxes, State and property tax revenues must be considered together (as Total Public Resources) in budget development. Property taxes and State revenues are combined in the "Intergovernmental Resources" line and footnotes show the detail of the two revenues.

The 2006-2007 Budget includes a \$2.50 per credit (or 4.0%) inflationary adjustment in tuition as previously approved by the Board of Education according to Board Policy D.110 (Tuition). Differential pricing was introduced in FY04 when the College began charging higher fees tied to class clock hours for some Professional/Technical programs. The proposed budget extends differential pricing into FY07 for selected



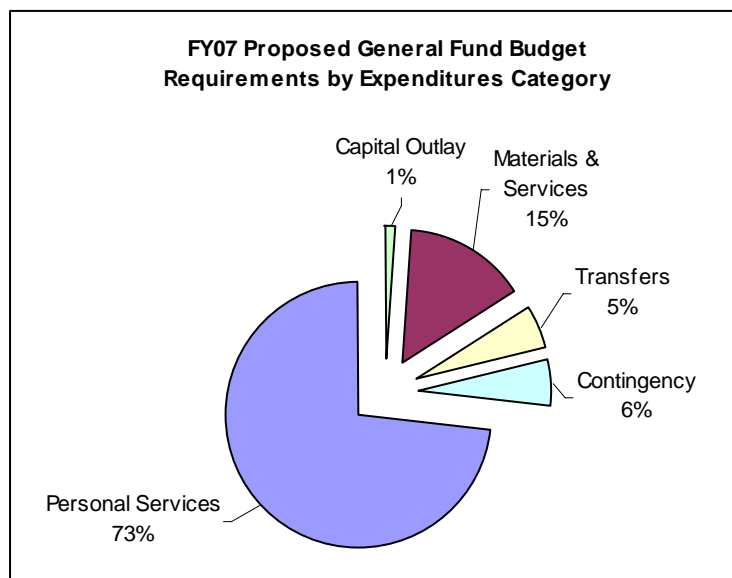
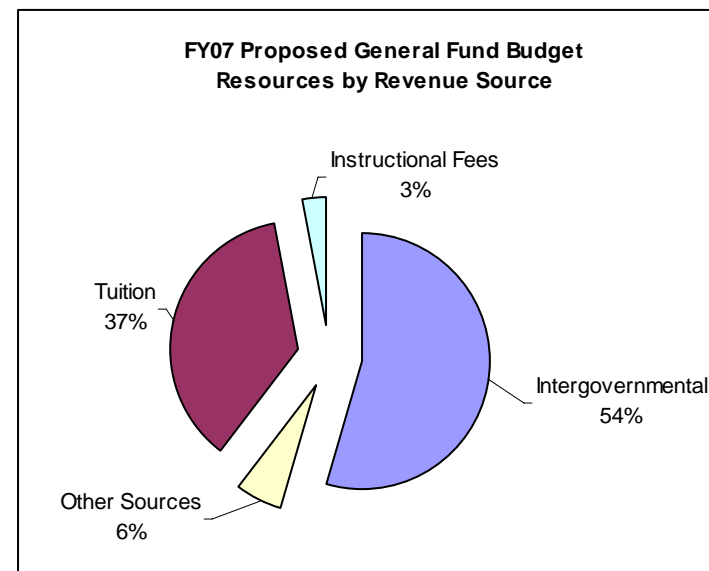
Professional/Technical programs. Final enrollment figures are not yet available for 2005-2006, although the college is on target for approximately a 4% overall increase in FTE above 2004-2005. FTE for 2006-2007 is projected to increase another 2% over the current year.

Expenditures

The Personal Services expenditure budget has decreased by \$2.0 million or 3.5%, from Fiscal Year 2005–2006. These reductions comprise elimination of 48.5 FTE in contracted positions and decreases of approximately \$950,000 in part-time classified and part-time faculty. Personal Services accounts for approximately 81.5% of the budgeted expenditures (exclusive of Transfers Out) in 2006-2007. In addition, the Materials and Services budget has decreased by \$370,000 and Capital Outlay has decreased by \$286,000. Transfers Out decreased by \$498,000.

The Oregon Supreme Court struck down some of the provisions in the PERS reform package passed by the 2003 Legislature. However, the PERS Board has decided not to add to the scheduled 1.8% PERS employer rate increase effective July 1, 2005. Instead, rate increases resulting from the court decision and subsequent court rulings are expected in July 2007.

College costs for employee health insurance premiums will not increase in 2006-2007. Lane's employee wellness program and primary care health clinic for employees continue to exert a positive impact on Lane's insurance experience ratings keeping premium costs down.



Other Personal Expense (OPE) rates will decrease in 2006-2007 to 51.5% for full-time and 31.1% for part-time employees. The 2005-2006 rates were 53.8% and 40.2% respectively. Lane's PERS employer rate is decreased overall in 2006-2007. This is because of a decision by the PERS Board to spread Unfunded Actuarial Liabilities across both PERS Tier 1/Tier 2 employees and OPSRP employees.

The following adjustment has been made to comply with Board Policy:

- Increase in the Unappropriated Ending Fund Balance from \$2,220,000 to \$2,400,000.

In addition, adjustments – both increases and decreases – have been made for expenditures that are primarily beyond the control of the College. These “mandatory adjustments” include such items as facilities leases, utilities, property/liability insurance premiums, maintenance contracts, and essential professional services.

Special Revenue- Administratively Restricted Fund (Fund IX)

The proposed budget for Special Revenue Administratively Restricted Fund IX decreased by \$1.7 million from 2005-2006. This decrease is almost entirely the result of a Beginning Fund Balance of approximately \$2 million less than 2005-2006. Fund IX includes approximately \$3.5 million in the PERS Reserve authorized by the Board of Education. Budget projections that drive budget development combine the General Fund and Fund IX.

Additional Important Information

Because budget laws require total resources (including the beginning fund balance) and expenditures to balance, the budget document includes budget expenditure authority for all reasonably anticipated resources in Fiscal Year 2006-2007. Some revenues and expenditures have been re-categorized within funds for this fiscal year. These changes are not specifically noted in the Budget Document.

This Budget Document is consistent with the budget laws of the State of Oregon and other applicable policies. The budget is prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenue are not inflated.

The format and summarization are consistent with the Oregon Accounting Guidelines of Community Colleges. This budget expresses the basic and essential fiscal requirements of Lane Community College as set forth by the Board of Education. The 2006-2007 Budget Document is submitted herewith for your consideration and action. The staff and I are ready to assist you in the important task of reviewing this document.

Respectfully,



Marie Matsen
Budget Officer/Vice President for College Operation

TOTAL BUDGET: ALL FUNDS

General Fund (I)	\$75,028,000
Internal Services Fund (II)	2,923,000
Debt Service Fund (III)	9,300,000
Capital Projects Fund (IV)	7,120,000
Financial Aid Fund (V)	47,575,000
Enterprise Fund (VI)	10,684,000
Special Revenue Fund (VIII)	14,096,000
Special Revenue: Admin Restricted (IX)	13,971,000
Quasi-Endowment Fund (X)	462,000
Total All Funds	\$ 181,159,000



BUDGET SCHEDULES

SUMMARY - ALL FUNDS

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
General Fund I	\$ 75,028,100	\$ 75,028,100	\$ 82,010,760	\$ 70,046,615	\$ 59,413,429
Internal Service Fund II	2,923,211	2,923,211	2,966,947	1,609,320	1,844,499
Debt Service Fund III	9,300,300	9,300,300	8,479,599	7,710,293	7,471,652
Capital Projects Fund IV	7,119,961	7,119,961	10,095,000	2,742,601	3,663,088
Financial Aid Fund V	47,574,693	47,574,693	53,674,906	35,700,569	36,297,491
Enterprise Fund VI	10,683,978	10,683,978	12,506,241	7,837,042	8,736,461
Special Revenue-G/C Fund VIII	14,095,750	14,095,750	16,095,750	7,183,788	7,621,444
Special Revenue-Admin. Restricted Fund IX	13,971,605	13,971,605	15,674,519	8,412,092	8,065,656
Quasi-Endowment Fund X	461,500	461,500	1,211,500	-	206,000
Administrative Recovery					
Total	\$ 181,159,098	\$ 181,159,098	\$ 202,715,222	\$ 141,242,320	\$ 133,319,720

CONSOLIDATED RESOURCES & REQUIREMENTS - ALL FUNDS

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
SUMMARY OF ALL FUNDS					
Current Operating Resources					
Intergovernmental	\$ 96,563,747	\$ 96,563,747	\$ 106,742,229	\$ 83,923,870	\$ 83,944,572
Tuition & Fees:					
Tuition	26,658,000	26,658,000	27,673,300	19,960,938	20,600,522
Instructional Fees	3,982,840	3,982,840	4,979,850	3,872,424	2,828,456
Other Sources:					
Sale of Goods & Services	10,941,411	10,941,411	13,383,666	9,642,262	9,362,242
Interest Income	663,250	663,250	904,250	443,864	390,195
Miscellaneous Other	15,424,442	15,424,442	11,468,850	11,645,622	10,672,090
Administrative Recovery	4,539,058	4,539,058	5,279,722	7,643,693	6,767,072
Contingency	7,800,000	7,800,000	14,400,000	-	-
Total Current Operating Resources	166,572,748	166,572,748	184,831,867	137,132,673	134,565,149
Current Requirements					
By Function:					
Instruction	\$ 46,896,776	\$ 46,896,776	\$ 46,318,157	\$ 42,293,841	\$ 39,436,681
Instructional Support	4,075,538	4,075,538	4,460,777	4,075,262	4,074,534
Student Services	19,686,932	19,686,932	21,495,754	17,371,031	16,701,356
Community Services	7,852,724	7,852,724	6,769,565	4,612,553	4,288,847
College Support Services	20,045,413	20,045,413	19,671,067	14,341,672	12,448,218
Plant Operation & Maintenance	7,671,753	7,671,753	8,666,876	5,574,585	5,360,225
Plant Additions	2,644,961	2,644,961	4,426,500	2,215,105	2,547,018
Financial Aid	45,553,036	45,553,036	52,455,412	35,813,376	36,879,134
Debt Service	9,728,353	9,728,353	8,921,029	8,163,943	7,573,652
Fund Transfers	3,674,042	3,674,042	3,885,714	6,780,952	4,010,055
Contingency	13,329,570	13,329,570	25,644,372	-	-
Total Current Operating Requirements	\$ 181,159,098	\$ 181,159,098	\$ 202,715,222	\$ 141,242,320	\$ 133,319,720
Excess (deficit) Current Resources					
Current Requirements	\$ (14,586,350)	\$ (14,586,350)	\$ (17,883,355)	\$ (4,109,647)	\$ 1,245,429
Beginning Fund Balances	14,586,350	14,586,350	17,883,355	19,933,483	18,688,054
Ending Fund Balances	\$ -	\$ -	\$ -	\$ 15,823,836	\$ 19,933,483

SCHEDULE OF INTERFUND TRANSFERS

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
GENERAL FUND I			
Transfer to Internal Service Fund II	\$	\$ 374,711	Athletics 154,757; KLCC 197,564; Specialized Support Services 121,432; Staff Health Clinic 231,650; Student Health 277,081; Torch 15,567
Transfer to Debt Service Fund III		428,053	Full faith & credit debt obligation - annual payment - misc.
Transfer to Capital Projects Fund IV		1,551,201	Major maintenance 1,296,201; capital repair & improvement 255,000
Transfer to Financial Aid Fund V		228,343	Learn & Earn \$120,000; Student grants 108,343
Transfer to Enterprise Fund VI		359,127	Laundry 217,700; Bookstore 141,427 Inter-fund loan
Transfer to Special Revenue-G/C Fund VIII		4,750	Student grants
Transfer to Special Revenue-Admin. Rest. IX		998,051	Athletics 154,757; KLCC 197,564; Specialized Support Services 121,432; Staff Health Clinic 231,650; Student Health 277,081; Torch 15,567
Transfer from Internal Service Fund II	3,500		Transfer authority contingency
Transfer from Enterprise Fund VI	20,822		Foodservices
Transfer from Special Revenue-G/C Fund VIII	4,000		Transfer authority contingency
Transfer from Special Revenue-Admin Fund IX	3,600		ASLCC cultural programs
TOTAL	<u>\$ 31,922</u>	<u>\$ 3,944,236</u>	
INTERNAL SERVICE FUND II			
Transfer to General Fund I	\$	\$ 3,500	Transfer authority contingency
Transfer to Special Revenue-Admin. Rest. IX		1,000	Transfer authority contingency
Transfer from General Fund I	374,711		Printing & Graphics 25,576; Telecommunications 208,620; Employee Wellness 140,515
TOTAL	<u>\$ 374,711</u>	<u>\$ 4,500</u>	
DEBT SERVICE FUND III			
Transfer from General Fund I	428,053		Full faith & credit debt obligation - annual payment - misc.
TOTAL	<u>\$ 428,053</u>	<u>\$ -</u>	
CAPITAL PROJECTS FUND IV			
Transfer from General Fund I	\$ 1,551,201		Major maintenance 1,296,201; capital repair & improvement 255,000
Transfer from Special Revenue-Admin. Rest. IX	218,760		Transportation/parking 150,000; Longhouse 68,760
TOTAL	<u>\$ 1,769,961</u>	<u>\$ -</u>	
FINANCIAL AID FUND V			
Transfer from General Fund I	\$ 228,343		Learn & Earn \$120,000; Student grants 108,343
Transfer from Special Revenue-Admin. Rest. Fund IX	15,000		Student grants
TOTAL	<u>\$ 243,343</u>	<u>\$ -</u>	

SCHEDULE OF INTERFUND TRANSFERS

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
ENTERPRISE FUND VI			
Transfer to General Fund I	\$	\$ 20,822	Foodservices
Transfer to Special Revenue-Admin. Rest. IX		1,000	Foodservices
Transfer from General Fund I	359,127		Laundry 217,700; Bookstore 141,427 Inter-fund loan
Transfer from Special Revenue-Admin. Rest. IX	46,640		Bookstore
TOTAL	<u>\$ 405,767</u>	<u>\$ 21,822</u>	
SPECIAL REVENUE-G/C FUND VIII			
Transfer to General Fund I	\$	\$ 4,000	Transfer authority contingency
Transfer from General Fund I	4,750		Student grants
TOTAL	<u>\$ 4,750</u>	<u>\$ 4,000</u>	
SPECIAL REVENUE-ADMIN. REST. FUND IX			
Transfer to General Fund I	\$	\$ 3,600	ASLCC cultural programs
Transfer to Capital Projects Fund IV		218,760	Transportation/parking 150,000; Longhouse 68,760
Transfer to Financial Aid Fund V		15,000	Student grants
Transfer to Enterprise Fund VI		46,640	Bookstore
Transfer to Quasi-Endowment Fund X		500	KLCC transfer authority contingency
	998,051		Athletics 154,757; KLCC 197,564; Specialized Support Services 121,432; Staff Health
Transfer from General Fund I			Clinic 231,650; Student Health 277,081; Torch 15,567
Transfer from Internal Service Fund II	1,000		Transfer authority contingency
Transfer from Enterprise Fund VI	1,000		Foodservices
TOTAL	<u>\$ 1,000,051</u>	<u>\$ 284,500</u>	
QUASI-ENDOWMENT FUND X			
Transfer from Special Revenue-Admin Rest Fund IX	500		KLCC transfer authority contingency
TOTAL	<u>\$ 500</u>	<u>\$ -</u>	
TOTAL TRANSFERS - ALL FUNDS	<u>\$ 4,259,058</u>	<u>\$ 4,259,058</u>	



GENERAL FUND I

GENERAL FUND I

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Intergovernmental*	\$ 38,544,000	\$ 38,544,000	\$ 39,698,560	\$ 38,747,225	\$ 38,029,750
Tuition & Fees:					
Tuition**	26,000,000	26,000,000	26,827,300	19,065,525	17,531,043
Instructional Fees	2,225,000	2,225,000	2,233,000	1,404,297	1,224,081
Other Sources:					
Sale of Goods & Services	500,000	500,000	482,000	474,070	432,202
Interest Income	500,000	500,000	696,000	263,402	146,837
Fees	1,628,478	1,628,478	1,828,000	1,072,412	1,347,252
Administrative Recovery	850,000	850,000	1,000,000	591,369	623,387
Other	628,700	628,700	759,000	680,000	934,331
Transfer In from Internal Service Fund II	3,500	3,500	3,500	3,500	24,776
Transfer In from Debt Service Fund III	-	-	-	-	-
Transfer In from Capital Projects Fund IV	-	-	-	150,000	-
Transfer In from Financial Aid Fund V	-	-	-	184,164	-
Transfer In from Enterprise Fund VI	20,822	20,822	5,400	5,423	7,600
Transfer In from Special Revenue-G/C Fund VIII	4,000	4,000	4,000	-	-
Transfer In from Special Revenue-Admin Fund IX	3,600	3,600	-	283,159	-
Transfer In from Quasi-Endowment Fund X	-	-	-	-	-
Intra-Fund Transfer In	-	-	-	727	12,574
Total Operating Revenues	\$ 70,908,100	\$ 70,908,100	\$ 73,536,760	\$ 62,925,273	\$ 60,313,833
Beginning Fund Balance	4,120,000	4,120,000	8,474,000	8,480,965	7,556,495
TOTAL RESOURCES	\$ 75,028,100	\$ 75,028,100	\$ 82,010,760	\$ 71,406,238	\$ 67,870,328

* Intergovernmental \$ 24,603,654 \$ 24,603,654 \$ 26,835,560 \$ 26,353,832 \$ 26,304,742

* Property Taxes 13,940,346 13,940,346 12,863,000 12,393,393 11,725,008

** Budget authority included for tuition-based classes

GENERAL FUND I

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Academic Learning Skills	\$ 2,245,241	\$ 2,245,241	\$ 2,196,821	\$ 2,162,266	\$ 1,963,286
Adult Basic and Secondary Education	1,459,452	1,459,452	1,465,692	1,397,850	1,411,103
Advanced Technology	2,431,332	2,431,332	2,529,441	2,490,366	2,335,467
Art & Applied Design	1,688,589	1,688,589	1,630,537	1,699,760	1,449,331
Business Development Center	615,374	615,374	647,590	668,944	567,140
Business Technologies	1,196,884	1,196,884	1,198,613	1,060,737	833,050
Computer Information Technology	1,018,795	1,018,795	1,023,559	919,013	963,146
Continuing Education	1,696,625	1,696,625	1,408,837	993,183	693,136
Cooperative Education	1,769,223	1,769,223	1,537,205	1,526,436	1,430,822
Administrative Recovery	461,414	461,414	402,845	436,943	350,623
Family & Health Careers	4,409,575	4,409,575	4,137,906	4,232,464	4,032,727
Health & Physical Education	1,631,388	1,631,388	1,829,677	1,796,422	1,484,126
Lane Community College at Cottage Grove	677,040	677,040	735,683	581,255	472,129
Lane Community College at Florence	606,331	606,331	703,773	609,831	190,957
Lane Community College Learning Centers	26,817	26,817	239,397	242,992	3,422,782
Language, Literature and Communication	4,059,337	4,059,337	3,746,520	3,702,134	517,875
Mathematics	2,056,864	2,056,864	1,974,837	1,922,953	1,794,884
Music/Dance/Theatre Arts	1,242,908	1,242,908	1,172,715	1,100,349	1,015,347
Science	2,581,949	2,581,949	2,502,372	2,557,248	2,665,572
Social Science	2,262,855	2,262,855	2,114,773	2,196,279	1,940,334
Special Instructional Projects	2,619,651	2,619,651	3,053,479	3,220,188	-
Workforce Development	-	-	31,248	-	527
Total Instruction	\$ 36,757,644	\$ 36,757,644	\$ 36,283,521	\$ 35,517,613	\$ 29,534,364
Instructional Support					
College Now	\$ 137,834	\$ 137,834	\$ 153,249	\$ 177,035	\$ 146,101
Distance Learning	486,390	486,390	528,860	287,784	381,818
Instruction & Student Services Office	1,482,641	1,482,641	1,428,665	1,112,380	1,163,466
Instructional Technology Support Service	380,510	380,510	609,167	1,023,856	1,035,007
Library	1,075,591	1,075,591	1,147,836	1,184,397	908,795
Professional Development - Faculty	359,572	359,572	300,000	263,939	65,163
Total Instructional Support	\$ 3,922,538	\$ 3,922,538	\$ 4,167,777	\$ 4,049,391	\$ 3,700,350

GENERAL FUND I

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
Student Services					
Conference & Culinary Services	\$ 312,818	\$ 312,818	\$ 299,655	\$ 972	\$ -
Counseling	2,793,923	2,793,923	2,650,762	2,663,887	2,353,807
Disability Services	586,865	586,865	549,629	605,457	544,548
Enrollment Services	1,726,411	1,726,411	1,910,399	1,834,382	1,798,651
Student Financial Services	1,200,246	1,200,246	1,289,848	1,218,560	1,159,791
Student Life & Leadership Development	617,605	617,605	668,214	649,272	601,295
Women's Program	614,720	614,720	637,883	610,676	515,739
Total Student Services	\$ 7,852,588	\$ 7,852,588	\$ 8,006,390	\$ 7,583,206	\$ 6,973,831
College Support Services					
Board of Education	\$ 20,000	\$ 20,000	\$ 25,921	\$ 24,138	\$ 15,080
College Finance	1,037,171	1,037,171	1,118,164	743,295	739,658
College Operations Office	345,110	345,110	528,329	455,789	476,427
Curriculum & Scheduling	207,477	207,477	200,695	192,986	2,325,558
Governance & Administration	488,800	488,800	429,993	371,927	181,971
Human Resources	1,521,430	1,521,430	1,441,446	1,378,255	376,424
Information Technology	3,513,480	3,513,480	3,771,381	2,854,886	1,216,124
Institutional Research, Assessment & Planning	425,632	425,632	545,216	667,119	573,668
Lane Community College Downtown Center (Prior Years)	-	-	-	-	65,345
Lane Community College Foundation	312,165	312,165	298,461	457,765	405,129
Mail Services	166,814	166,814	172,680	110,702	232,203
Marketing & Public Relations	534,095	534,095	509,812	287,521	100,896
Other Expenditures	1,433,500	1,433,500	1,433,500	1,706,934	1,569,514
President's Office	498,633	498,633	577,357	557,866	417,616
Public Safety	763,404	763,404	891,793	899,906	921,103
Sustainability	240,680	240,680	244,238	133,437	-
Total College Support Services	\$ 11,508,391	\$ 11,508,391	\$ 12,188,986	\$ 10,842,526	\$ 9,616,716
Plant Operation & Maintenance					
Facilities Management & Planning	\$ 5,721,753	\$ 5,721,753	\$ 5,898,376	\$ 5,355,826	\$ 5,178,262
Recycling (Prior Years)	-	-	-	-	57,474
Total Plant Operation & Maintenance	\$ 5,721,753	\$ 5,721,753	\$ 5,898,376	\$ 5,355,826	\$ 5,235,736
Financial Aid					
Financial Aid Transfer	\$ 228,343	\$ 228,343	\$ 735,406	\$ 600,413	\$ 886,900
Total Financial Aid	\$ 228,343	\$ 228,343	\$ 735,406	\$ 600,413	\$ 886,900

GENERAL FUND I

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
Debt Service					
Debt Service Transfer	\$ 428,053	\$ 428,053	\$ 441,430	\$ 453,650	\$ 102,000
Total Debt Service	\$ 428,053	\$ 428,053	\$ 441,430	\$ 453,650	\$ 102,000
Transfer Out:					
To Internal Service Fund II	\$ 166,091	\$ 166,091	\$ 156,675	\$ 342,423	\$ 289,926
To Debt Service Fund III	-	-	-	-	-
To Capital Projects Fund IV	1,551,201	1,551,201	1,705,000	2,903,567	1,158,620
To Enterprise Fund VI	359,127	359,127	209,064	773,355	778,564
To Special Revenue Fund VIII	4,750	4,750	4,750	22,556	11,115
To Special Revenue-Admin Restricted Fund IX	998,051	998,051	969,014	-	1,125,307
To Quasi-Endowment Fund X	-	-	-	1,602,089	-
Intra-Fund Transfer Out	-	-	-	-	-
Total Transfer Out	\$ 3,079,220	\$ 3,079,220	\$ 3,044,503	\$ 5,643,990	\$ 3,363,532
Contingency					
Projects/Provisions	\$ 3,129,570	\$ 3,129,570	\$ 8,013,412	\$ -	\$ -
Hold for Allocation	-	-	1,010,960	-	-
Total Contingency	\$ 3,129,570	\$ 3,129,570	\$ 9,024,372	\$ -	\$ -
Total Operating Expenditures	\$ 72,628,100	\$ 72,628,100	\$ 79,790,760	\$ 70,046,615	\$ 59,413,429
Unappropriated Ending Fund Balance	2,400,000	2,400,000	2,220,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS-GENERAL FUND I	\$ 75,028,100	\$ 75,028,100	\$ 82,010,760	\$ 70,046,615	\$ 59,413,429
SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 70,908,100	# \$ 70,908,100	\$ 73,536,760	\$ 62,925,273	\$ 60,313,833
Less: Total Operating Expenditures	75,028,100	75,028,100	82,010,760	70,046,615	59,413,429
Excess of revenues over (under) expenditures	\$ (4,120,000)	\$ (4,120,000)	\$ (8,474,000)	\$ (7,121,342)	\$ 900,404
Beginning Fund Balance	4,120,000	4,120,000	8,474,000	8,480,965	7,556,495
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,359,623	\$ 8,456,899

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2006-2007 APPROVED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Instruction							
Academic Learning Skills	\$ 2,245,241	\$ 2,159,316	\$ 85,925	\$ -	\$ -	\$ -	\$ -
Adult Basic and Secondary Education	1,459,452	1,397,537	61,915	-	-	-	-
Advanced Technology	2,431,332	2,216,275	215,057	-	-	-	-
Art & Applied Design	1,688,589	1,537,432	151,157	-	-	-	-
Business Development Center	615,374	603,104	12,270	-	-	-	-
Business Technologies	1,196,884	1,096,984	99,900	-	-	-	-
Computer Information Technology	1,018,795	942,765	76,030	-	-	-	-
Continuing Education	1,696,625	1,151,557	545,068	-	-	-	-
Cooperative Education	1,769,223	1,588,573	180,650	-	-	-	-
Culinary Arts & Hospitality	461,414	311,714	149,700	-	-	-	-
Family & Health Careers	4,409,575	3,656,108	753,467	-	-	-	-
Health & Physical Education	1,631,388	1,306,451	324,937	-	-	-	-
Lane Community College at Cottage Grove	677,040	537,471	139,569	-	-	-	-
Lane Community College at Florence	606,331	505,351	100,980	-	-	-	-
Lane Community College Learning Centers	26,817	15,228	11,589	-	-	-	-
Language, Literature & Communication	4,059,337	3,936,487	122,850	-	-	-	-
Mathematics	2,056,864	1,972,692	84,172	-	-	-	-
Music/Dance/Theatre Arts	1,242,908	1,142,708	100,200	-	-	-	-
Science	2,581,949	2,454,974	126,975	-	-	-	-
Social Science	2,262,855	2,219,377	43,478	-	-	-	-
Special Instructional Projects	2,619,651	2,619,651	-	-	-	-	-
Workforce Development	-	-	-	-	-	-	-
Total Instruction	\$ 36,757,644	\$ 33,371,755	\$ 3,385,889	\$ -	\$ -	\$ -	\$ -
Instructional Support							
College Now	\$ 137,834	\$ 132,557	\$ 5,277	\$ -	\$ -	\$ -	\$ -
Distance Learning	486,390	236,965	249,425	-	-	-	-
Instruction & Student Services Office	1,482,641	1,399,323	83,318	-	-	-	-
Instructional Technology Support Service	380,510	371,251	9,259	-	-	-	-
Library	1,075,591	827,721	108,870	139,000	-	-	-
Professional Development - Faculty	359,572	286,022	73,550	-	-	-	-
Total Instructional Support	\$ 3,922,538	\$ 3,253,839	\$ 529,699	\$ 139,000	\$ -	\$ -	\$ -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2006-2007 APPROVED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Student Services							
Conference & Culinary Services	312,818	312,818	-	-	-	-	-
Counseling	2,793,923	2,629,687	164,236	-	-	-	-
Disability Services	586,865	572,065	14,800	-	-	-	-
Enrollment Services	1,726,411	1,377,851	348,560	-	-	-	-
Student Financial Services	1,200,246	1,073,746	126,500	-	-	-	-
Student Life & Leadership Development	617,605	425,005	192,600	-	-	-	-
Women's Program	614,720	555,683	59,037	-	-	-	-
Total Student Services	\$ 7,852,588	\$ 6,946,855	\$ 905,733	\$ -	\$ -	\$ -	\$ -
College Support Services							
Board of Education	20,000	-	20,000	-	-	-	-
College Finance	1,037,171	957,982	79,189	-	-	-	-
College Operations Office	345,110	318,610	26,500	-	-	-	-
Curriculum & Scheduling	207,477	200,102	7,375	-	-	-	-
Governance and Administration	488,800	90,000	398,800	-	-	-	-
Human Resources	1,521,430	1,273,529	247,901	-	-	-	-
Information Technology	3,513,480	2,519,540	711,820	73,500	208,620	-	-
Institutional Research, Assessment & Planning	425,632	414,867	10,765	-	-	-	-
Lane Community College Downtown Center (Prior Years)	-	-	-	-	-	-	-
Lane Community College Foundation	312,165	307,665	4,500	-	-	-	-
Mail Services	166,814	139,154	27,660	-	-	-	-
Marketing & Public Relations	534,095	169,995	364,100	-	-	-	-
Other Expenditures	1,433,500	-	1,433,500	-	-	-	-
President's Office	498,633	452,883	45,750	-	-	-	-
Public Safety	763,404	680,914	82,490	-	-	-	-
Sustainability	240,680	180,480	60,200	-	-	-	-
Total College Support Services	\$ 11,508,391	\$ 7,705,721	\$ 3,520,550	\$ 73,500	\$ 208,620	\$ -	\$ -
Plant Operation & Maintenance							
Facilities Management & Planning	\$ 5,721,753	\$ 2,747,901	\$ 2,973,852	\$ -	\$ -	\$ -	\$ -
Total Plant Operation & Maintenance	\$ 5,721,753	\$ 2,747,901	\$ 2,973,852	\$ -	\$ -	\$ -	\$ -
Financial Aid							
Financial Aid Transfer	\$ 228,343	\$ -	\$ -	\$ -	\$ 228,343	\$ -	\$ -
Total Financial Aid	\$ 228,343	\$ -	\$ -	\$ -	\$ 228,343	\$ -	\$ -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2006-2007 APPROVED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Debt Service							
Debt Service Transfer	\$ 428,053	\$ -	\$ -	\$ -	\$ -	\$ 428,053	\$ -
Total Debt Service	\$ 428,053	\$ -	\$ -	\$ -	\$ -	\$ 428,053	\$ -
Transfer Out:							
To Internal Services Fund II	\$ 166,091	\$ -	\$ -	\$ -	\$ 166,091	\$ -	\$ -
To Debt Service Fund III	-	-	-	-	-	-	-
To Capital Projects Fund IV	1,551,201	-	-	-	1,551,201	-	-
To Financial Aid Fund V	-	-	-	-	-	-	-
To Enterprise Fund VI	359,127	-	-	-	359,127	-	-
To Special Revenue-G/C Fund VIII	4,750	-	-	-	4,750	-	-
To Special Revenue-Admin. Rest. Fund IX	998,051	-	-	-	998,051	-	-
To Quasi-Endowment Fund X	-	-	-	-	-	-	-
Total Transfer Out	\$ 3,079,220	\$ -	\$ -	\$ -	\$ 3,079,220	\$ -	\$ -
Contingency							
Projects/Provisions	\$ 3,129,570	\$ 750,000	\$ -	\$ 610,000	\$ -	\$ -	\$ 1,769,570
Unappropriated Ending Fund Balance	2,400,000	-	-	-	-	-	2,400,000
Total Contingency	\$ 5,529,570	\$ 750,000	\$ -	\$ 610,000	\$ -	\$ -	\$ 4,169,570
Total - General Fund Functions	\$ 75,028,100	\$ 54,776,071	\$ 11,315,723	\$ 822,500	\$ 3,516,183	\$ 428,053	\$ 4,169,570
SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS							
Total Operating Revenues	\$ 70,908,100						
Less: Total Operating Expenditures	75,028,100						
Excess of revenues over (under) expenditures	\$ (4,120,000)						
Beginning Fund Balance	4,120,000						
Ending Fund Balance	\$ -						



INTERNAL SERVICE FUND II

DEBT SERVICE FUND III

CAPITAL PROJECTS FUND IV

FINANCIAL AID FUND V

ENTERPRISE FUND VI

SPECIAL REVENUE FUND VIII

SPECIAL REVENUE FUND IX – ADMIN. RESTRICTED

QUASI-ENDOWMENT FUND X

INTERNAL SERVICE FUND II**RESOURCES**

Other Sources:

Sale of Goods & Services

Other

Transfer In from General Fund I

Contingency

Administrative Recovery

Beginning Fund Balance

TOTAL RESOURCES

Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
\$ 1,489,000	\$ 1,489,000	\$ 1,385,000	\$ 1,158,745	\$ 1,177,460
135,500	135,500	239,500	136,603	115,033
374,711	374,711	377,447	342,423	289,926
800,000	800,000	800,000	-	-
\$ 2,799,211	\$ 2,799,211	\$ 2,801,947	\$ 1,637,771	\$ 1,582,419
124,000	124,000	165,000	70,581	332,661
\$ 2,923,211	\$ 2,923,211	\$ 2,966,947	\$ 1,708,352	\$ 1,915,080

**EXPENDITURES AND OTHER REQUIREMENTS
REQUIREMENTS****College Support Services**

Employee Wellness

Motor Pool

Printing & Graphics

Telephone Services

Warehouse Services

Transfer Out:

To General Fund I

To Special Revenue-Admin Rest. Fund IX

To Quasi-Endowment Fund X

Contingency

Contingency

TOTAL EXPENDITURES AND**OTHER REQUIREMENTS**

\$ 140,515	\$ 140,515	\$ 131,712	\$ 95,058	\$ -
105,000	105,000	85,000	31,017	80,881
1,075,576	1,075,576	1,099,963	866,139	850,183
717,620	717,620	765,772	547,314	820,866
80,000	80,000	80,000	66,292	67,793
3,500	3,500	3,500	3,500	24,776
1,000	1,000	1,000	-	-
-	-	-	-	-
800,000	800,000	800,000	-	-
\$ 2,923,211	\$ 2,923,211	\$ 2,966,947	\$ 1,609,320	\$ 1,844,499

**SUMMARY OF INTERNAL SERVICE FUND
RESOURCES AND REQUIREMENTS**

Total Operating Revenues

Less: Total Operating Expenditures

Excess of Revenues, over (under) Expenditures

Beginning Fund Balance

Ending Fund Balance

\$ 2,799,211	\$ 2,799,211	\$ 2,801,947	\$ 1,637,771	\$ 1,582,419
2,923,211	2,923,211	2,966,947	1,609,320	1,844,499
\$ (124,000)	\$ (124,000)	\$ (165,000)	\$ 28,451	\$ (262,080)
124,000	124,000	165,000	70,581	332,661
\$ -	\$ -	\$ -	\$ 99,032	\$ 70,581

DEBT SERVICE FUND III

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
<u>RESOURCES</u>					
Property Taxes	\$ 4,877,747	\$ 4,877,747	\$ 5,193,669	\$ 5,306,346	\$ 5,053,230
Other Sources:					
Interest Income	250	250	250	27,339	10,431
Employee benefits-PERS bond	2,794,250	2,794,250	2,644,250	2,259,250	2,315,479
Transfer In from General Fund I	428,053	428,053	441,430	453,650	102,000
Transfer In from Capital Projects Fund IV	-	-	-	-	365,000
Total Operating Revenues	\$ 8,100,300	\$ 8,100,300	\$ 8,279,599	\$ 8,046,585	\$ 7,846,140
Administrative Recovery	1,200,000	1,200,000	200,000	1,186,199	811,711
TOTAL RESOURCES	\$ 9,300,300	\$ 9,300,300	\$ 8,479,599	\$ 9,232,784	\$ 8,657,851
<u>EXPENDITURES AND OTHER REQUIREMENTS</u>					
Debt Service					
General Obligation Bond Principal	\$ 4,610,000	\$ 4,610,000	\$ 4,190,000	\$ 3,885,000	\$ 3,520,000
General Obligation Bond Interest	1,201,747	1,201,747	1,197,198	958,311	1,395,197
General Obligation Bond Fees	1,000	1,000	1,950	1,325	1,325
Pension Bond Principal & Interest	3,054,500	3,054,500	2,644,250	1,652,657	2,189,660
Pension Bond Fees	5,000	5,000	5,395	1,600	1,600
Debt Obligations Principal	355,000	355,000	350,000	1,211,400	260,000
Debt Obligations Interest	73,053	73,053	90,806	-	103,870
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 9,300,300	\$ 9,300,300	\$ 8,479,599	\$ 7,710,293	\$ 7,471,652
<u>SUMMARY OF DEBT SERVICE FUND RESOURCES AND REQUIREMENTS</u>					
Total Operating Revenues	\$ 8,100,300	\$ 8,100,300	\$ 8,279,599	\$ 8,046,585	\$ 7,846,140
Less: Total Operating Expenditures	9,300,300	9,300,300	8,479,599	7,710,293	7,471,652
Excess of Revenues, over (under) Expenditures	\$ (1,200,000)	\$ (1,200,000)	\$ (200,000)	\$ 336,292	\$ 374,488
Beginning Fund Balance	1,200,000	1,200,000	200,000	1,186,199	811,711
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,522,491	\$ 1,186,199

CAPITAL PROJECTS FUND IV

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Other Sources:					
Interest Income	\$ 50,000	\$ 50,000	\$ 100,000	\$ 60,513	\$ 156,816
Other	295,000	295,000	920,000	172,771	351,498
Transfer In from General Fund I	1,551,201	1,551,201	1,705,000	2,903,567	1,158,620
Transfer In from Special Revenue-Admin Rest. Fund IX	218,760	218,760	150,000	-	-
Transfer In from Quasi-Endowment Fund X	-	-	-	497,558	206,000
Contingency	2,000,000	2,000,000	2,000,000	-	-
Administrative Recovery	\$ 4,114,961	\$ 4,114,961	\$ 4,875,000	\$ 3,634,409	\$ 1,872,934
Beginning Fund Balance	3,005,000	3,005,000	5,220,000	4,379,798	6,169,952
TOTAL RESOURCES	\$ 7,119,961	\$ 7,119,961	\$ 10,095,000	\$ 8,014,207	\$ 8,042,886
EXPENDITURES AND OTHER REQUIREMENTS					
College Support Services					
Information Technology (LASR Project)	\$ 525,000	\$ 525,000	\$ 900,000	\$ 158,737	\$ 626,581
Plant Operation & Maintenance					
Facilities Management & Planning	1,950,000	1,950,000	2,768,500	218,759	124,489
Plant Additions					
Bond Project	2,100,000	2,100,000	2,008,500	891,046	855,444
Facilities Management & Planning	544,961	544,961	2,418,000	1,324,059	1,691,574
Transfer Out:					
To General Fund I	-	-	-	150,000	-
To Debt Service Fund III	-	-	-	-	365,000
Contingency					
Contingency	2,000,000	2,000,000	2,000,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 7,119,961	\$ 7,119,961	\$ 10,095,000	\$ 2,742,601	\$ 3,663,088
SUMMARY OF CAPITAL PROJECTS FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 4,114,961	\$ 4,114,961	\$ 4,875,000	\$ 3,634,409	\$ 1,872,934
Less: Total Operating Expenditures	7,119,961	7,119,961	10,095,000	2,742,601	3,663,088
Excess of Revenues, over (under) Expenditures	\$ (3,005,000)	\$ (3,005,000)	\$ (5,220,000)	\$ 891,808	\$ (1,790,154)
Beginning Fund Balance	3,005,000	3,005,000	5,220,000	4,379,798	6,169,952
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 5,271,606	\$ 4,379,798

FINANCIAL AID FUND V

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Intergovernmental	\$ 42,603,000	\$ 42,603,000	\$ 51,000,000	\$ 33,197,036	\$ 33,783,389
Other Sources:					
Interest Income	100,000	100,000	96,000	79,421	68,083
Administrative Recovery	-	-	3,500	42,200	-
Other	2,100,000	2,100,000	-	2,094,651	-
Transfer In from General Fund I	228,343	228,343	735,406	725,240	1,727,103
Transfer In from Enterprise Fund VI	-	-	-	-	886,900
Administrative Recovery	15,000	15,000	15,000	-	-
Intra-fund Transfer In	130,000	130,000	50,000	-	-
Contingency	2,000,000	2,000,000	1,600,000	-	-
Total Operating Revenues	\$ 47,176,343	\$ 47,176,343	\$ 53,499,906	\$ 36,138,548	\$ 36,465,475
Beginning Fund Balance	398,350	398,350	175,000	532,694	388,776
TOTAL RESOURCES	\$ 47,574,693	\$ 47,574,693	\$ 53,674,906	\$ 36,671,242	\$ 36,854,251
EXPENDITURES AND OTHER REQUIREMENTS					
Student Services					
Job Placement Office	\$ 120,000	\$ 120,000	\$ 304,900	\$ 303,442	\$ 305,257
Financial Aid					
College Workstudy	822,350	822,350	869,652	590,015	-
Financial Aid	44,502,343	44,502,343	50,850,354	34,622,948	35,992,234
Transfer Out:					
Intra-fund Transfer Out	130,000	130,000	50,000	184,164	-
Contingency					
Contingency	2,000,000	2,000,000	1,600,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 47,574,693	\$ 47,574,693	\$ 53,674,906	\$ 35,700,569	\$ 36,297,491
SUMMARY OF FINANCIAL AID FUND					
RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 47,176,343	\$ 47,176,343	\$ 53,499,906	\$ 36,138,548	\$ 36,465,475
Less: Total Operating Expenditures	47,574,693	47,574,693	53,674,906	35,700,569	36,297,491
Excess of Revenues, over (under) Expenditures	\$ (398,350)	\$ (398,350)	\$ (175,000)	\$ 437,979	\$ 167,984
Beginning Fund Balance	398,350	398,350	175,000	532,694	388,776
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 970,673	\$ 556,760

ENTERPRISE FUND VI

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Sale of Goods & Services	\$ 8,013,211	\$ 8,013,211	\$ 10,404,966	\$ 6,957,692	\$ 6,956,980
Other Sources	445,000	445,000	45,000	255,964	918,464
Transfer In from General Fund I	359,127	359,127	209,064	773,355	42,343
Transfer In from Special Revenue-Admin. Rest. Fund IX	46,640	46,640	-	-	778,564
Administrative Recovery	-	-	7,211	-	-
Contingency	1,000,000	1,000,000	1,000,000	-	-
Total Operating Revenues	\$ 9,863,978	\$ 9,863,978	\$ 11,666,241	\$ 7,987,011	\$ 8,696,351
Beginning Fund Balance	820,000	820,000	840,000	2,390,354	2,430,464
TOTAL RESOURCES	\$ 10,683,978	\$ 10,683,978	\$ 12,506,241	\$ 10,377,365	\$ 11,126,815
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Performance Season (Prior Years)	\$ -	\$ -	\$ -	\$ 6,165	\$ 6,280
Student Services					
ASLCC (Prior Years)	-	-	-	24,246	352,814
ASLCC Childcare Coop (Prior Years)	-	-	-	891	293,680
Bookstore	6,887,067	6,887,067	9,138,566	5,165,566	5,251,506
Foodservices	1,579,178	1,579,178	1,550,001	1,343,484	1,402,305
Hospitality & Conference Services	825,000	825,000	450,000	1,024,710	677,537
Student Health Services (Prior Years)	-	-	-	-	509,609
College Support Services					
Laundry	370,911	370,911	354,064	266,557	233,839
Public Safety-Parking Permit Program	-	-	-	-	144

ENTERPRISE FUND VI

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
Transfer Out:					
To General Fund I	\$ 20,822	\$ 20,822	\$ 5,400	\$ 5,423	\$ 7,600
To Special Revenue-Admin Rest. Fund IX	1,000	1,000	1,000	-	-
To Quasi-Endowment Fund X	-	-	-	-	1,147
Intra-fund Transfer Out	-	-	7,211	-	-
Contingency					
Contingency	1,000,000	1,000,000	1,000,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 10,683,978	\$ 10,683,978	\$ 12,506,241	\$ 7,837,042	\$ 8,736,461
SUMMARY OF ENTERPRISE FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 9,863,978	\$ 9,863,978	\$ 11,666,241	\$ 7,987,011	\$ 8,696,351
Less: Total Operating Expenditures	10,683,978	10,683,978	12,506,241	7,837,042	8,736,461
Excess of Revenues, over (under) Expenditures	\$ (820,000)	\$ (820,000)	\$ (840,000)	\$ 149,969	\$ (40,110)
Beginning Fund Balance	820,000	820,000	840,000	2,390,354	2,430,464
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 2,540,323	\$ 2,390,354

SPECIAL REVENUE FUND VIII

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Intergovernmental	\$ 10,539,000	\$ 10,539,000	\$ 10,850,000	\$ 6,673,263	\$ 7,078,203
Tuition & Fees:					
Tuition	6,000	6,000	6,000	30,775	23,735
Instructional Fees	50,000	50,000	50,000	95,988	83,033
Other Sources:					
Grants & Contracts	572,000	572,000	572,000	289,607	357,397
Administrative Recovery	724,000	724,000	413,000	78,210	61,683
Transfer In from General Fund I	4,750	4,750	4,750	22,556	9,424
Transfer In from Enterprise Fund VI	-	-	-	-	-
Contingency	2,000,000	2,000,000	4,000,000	-	-
Total Operating Revenues	\$ 13,895,750	\$ 13,895,750	\$ 15,895,750	\$ 7,190,399	\$ 7,613,475
Beginning Fund Balance	200,000	200,000	200,000	172,115	180,084
TOTAL RESOURCES	\$ 14,095,750	\$ 14,095,750	\$ 16,095,750	\$ 7,362,514	\$ 7,793,559
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction	\$ 6,593,000	\$ 6,593,000	\$ 6,593,000	\$ 3,692,305	\$ 4,208,142
Funded Projects					
Instructional Support	103,000	103,000	103,000	16,268	-
Funded Projects					
Student Services	387,200	387,200	387,200	254,050	252,967
Funded Projects					
Community Services	4,860,800	4,860,800	4,860,800	3,221,165	3,060,335
Funded Projects					
College Support Services	147,750	147,750	147,750	-	100,000
Funded Projects					

SPECIAL REVENUE FUND VIII

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
Transfer Out:					
To General Fund I	4,000	4,000	4,000	-	-
Contingency					
Contingency	2,000,000	2,000,000	4,000,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 14,095,750	\$ 14,095,750	\$ 16,095,750	\$ 7,183,788	\$ 7,621,444
SUMMARY OF SPECIAL REVENUE-G/C FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 13,895,750	\$ 13,895,750	\$ 15,895,750	\$ 7,190,399	\$ 7,613,475
Less: Total Operating Expenditures	14,095,750	14,095,750	16,095,750	7,183,788	7,621,444
Excess of Revenues, over (under) Expenditures	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ 6,611	\$ (7,969)
Beginning Fund Balance	200,000	200,000	200,000	172,115	180,084
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 178,726	\$ 172,115

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
RESOURCES					
Tuition & Fees:					
Tuition	\$ 652,000	\$ 652,000	\$ 840,000	\$ 864,638	\$ 3,045,744
Instructional Fees	1,707,840	1,707,840	1,866,000	1,755,103	977,062
Non-Mandatory Fees	860,800	860,800	830,850	617,036	544,280
Other Fees & Charges	264,600	264,600	314,600	176,462	37,954
Sale of Goods and Services	939,200	939,200	1,111,700	1,051,755	795,600
Interest Income	2,000	2,000	1,000	8,357	2,028
Administrative Recovery	2,416,114	2,416,114	7,000	2,441,248	2,207,984
Fees-Technology	925,000	925,000	1,100,000	876,711	916,763
Fees-Transportation	535,000	535,000	623,000	478,164	484,865
Transfer In from General Fund I	998,051	998,051	969,014	1,476,535	1,156,242
Transfer In from Internal Service Fund II	1,000	1,000	1,000	-	-
Transfer In from Enterprise Fund VI	1,000	1,000	1,000	-	-
Transfer In from Quasi-Endowment Fund X	-	-	600,000	-	-
Intra-fund Transfer In	150,000	150,000	-	-	-
Contingency	-	-	5,000,000	-	-
Total Operating Revenues	\$ 9,452,605	\$ 9,452,605	\$ 13,265,164	\$ 9,746,009	\$ 10,168,522
Beginning Fund Balance	4,519,000	4,519,000	2,409,355	2,720,777	617,911
TOTAL RESOURCES	\$ 13,971,605	\$ 13,971,605	\$ 15,674,519	\$ 12,466,786	\$ 10,786,433
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Contract Training	\$ 700,000	\$ 700,000	\$ 700,000	\$ 868,431	\$ 944,670
Energy Management Program	550,000	550,000	500,000	396,995	-
Flight Technology	1,319,200	1,319,200	1,297,265	1,215,844	1,162,251
Mechanical Services	11,500	11,500	55,000	8,741	22,164
Non-Reimbursed Instruction	630,000	630,000	415,000	97,202	175,268
RTECH	6,000	6,000	40,000	44,054	-
Specialized Support Services	291,432	291,432	384,371	412,266	257,382
Student Restaurant	38,000	38,000	50,000	34,225	35,894
Tuition Based Programs (Prior Years)	-	-	-	-	3,090,266
Total Instruction	\$ 3,546,132	\$ 3,546,132	\$ 3,441,636	\$ 3,077,758	\$ 5,687,895

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
Instructional Support					
OSBDCN	50,000	50,000	190,000	9,603	374,184
Community Services					
KLCC FM	2,680,424	2,680,424	1,297,265	1,391,388	1,228,512
Student Services					
ASLCC	372,360	372,360	351,120	393,038	-
ASLCC Childcare Coop	337,620	337,620	295,620	336,287	-
Athletics	519,571	519,571	316,959	343,536	501,250
Student Health Services	654,081	654,081	542,440	483,264	-
The Torch	152,267	152,267	152,559	115,311	180,600
College Support Services					
Staff Health Clinic	364,650	364,650	328,120	181,967	-
PERS Reserve Transfer	3,500,000	3,500,000	1,466,700	-	-
Technology Fee	1,125,000	1,125,000	1,300,000	960,148	-
Transportation	385,000	385,000	823,000	325,917	51,215
Transfers Out:					
To General Fund I	3,600	3,600	3,600	283,158	42,000
To Capital Projects Fund IV	218,760	218,760	150,000	497,558	-
To Financial Aid Fund V	15,000	15,000	15,000	13,158	-
To Enterprise Fund VI	46,640	46,640	-	-	-
To Quasi-Endowment Fund X	500	500	500	-	-
Contingency					
Contingency			5,000,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 13,971,605	\$ 13,971,605	\$ 15,674,519	\$ 8,412,092	\$ 8,065,656
SUMMARY OF SPECIAL REVENUE-ADMIN. REST. FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 9,452,605	\$ 9,452,605	\$ 13,265,164	\$ 9,746,009	\$ 10,168,522
Less: Total Operating Expenditures	13,971,605	13,971,605	15,674,519	8,412,092	8,065,656
Excess of Revenues, over (under) Expenditures	\$ (4,519,000)	\$ (4,519,000)	\$ (2,409,355)	\$ 1,333,917	\$ 2,102,866
 Beginning Fund Balance	 4,519,000	 4,519,000	 2,409,355	 2,720,777	 617,911
 Ending Fund Balance	 \$ -	 \$ -	 \$ -	 \$ 4,054,694	 \$ 2,720,777

QUASI-ENDOWMENT FUND X**RESOURCES**

Other Sources:

Interest Income

Other

Transfer In from General Fund I

Transfer In from Special Revenue-Admin Rest Fund IX

Administrative Recovery

Beginning Fund Balance

TOTAL RESOURCES

Fiscal Year 2006-2007 APPROVED Budget	Fiscal Year 2006-2007 PROPOSED Budget	Fiscal Year 2005-2006 CURRENT Budget	Fiscal Year 2004-2005 ACTUAL Amounts	Fiscal Year 2003-2004 ACTUAL Amounts
\$ 11,000	\$ 11,000	\$ 11,000	\$ 4,832	\$ 6,000
250,000	250,000	1,000,000	-	-
-	-	500	6,000	-
500	500	-	-	-
\$ 261,500	\$ 261,500	\$ 1,011,500	\$ 10,832	\$ 6,000
200,000	200,000	200,000	-	200,000
\$ 461,500	\$ 461,500	\$ 1,211,500	\$ 10,832	\$ 206,000

**EXPENDITURES AND OTHER
REQUIREMENTS**

Community Services

KLCC FM

Transfer Out:

To Capital Projects Fund IV

To Special Revenue-Admin Rest. Fund IX

Intra-Fund Transfer Out

TOTAL EXPENDITURES AND**OTHER REQUIREMENTS**

\$ 311,500	\$ 311,500	\$ 611,500	\$ -	\$ -
-	-	-	-	206,000
-	-	600,000	-	-
150,000	150,000	-	-	-
\$ 461,500	\$ 461,500	\$ 1,211,500	\$ -	\$ 206,000

**SUMMARY OF QUASI-ENDOWMENT FUND
RESOURCES AND REQUIREMENTS**

Total Operating Revenues

Less: Total Operating Expenditures

Excess of Revenues, over (under) Expenditures

Beginning Fund Balance

Ending Fund Balance

\$ 261,500	\$ 261,500	\$ 1,011,500	\$ 10,832	\$ 6,000
461,500	461,500	1,211,500	-	206,000
\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ 10,832	\$ (200,000)
200,000	200,000	200,000	-	200,000
\$ -	\$ -	\$ -	\$ 10,832	\$ -



PERSONAL SERVICES

FTE BY EXPENSE FUNCTION	FY07	FY06	FY05
INSTRUCTION			
Academic Learning Skills	19.166	19.667	15.667
Adult Basic and Secondary Education	14.363	15.520	15.602
Advanced Technology	22.613	26.146	25.146
Art & Applied Design	14.000	14.490	14.300
Business Development Center	7.453	7.953	7.953
Business Technologies	9.600	11.048	9.517
Computer Information Technology	9.335	10.501	10.389
Continuing Education	10.893	11.493	9.493
Cooperative Education	13.790	15.790	12.733
Culinary Arts & Hospitality	3.050	3.300	3.050
Family & Health Careers	39.689	39.542	39.148
Flight Technology	7.000	8.000	8.000
Health & Physical Education	15.483	17.668	17.510
Lane Community College at Cottage Grove	3.471	3.471	3.471
Lane Community College at Florence	4.111	4.111	4.111
Lane Community College Learning Centers	0.250	3.250	4.500
Language, Literature & Communication	34.148	35.630	34.648
Mathematics	22.854	24.851	23.424
Music/Dance/Theatre Arts	12.966	12.966	12.966
Science	22.585	24.931	23.000
Social Science	24.750	25.552	25.052
Special Instructional Projects	2.000	1.611	1.611
Specialized Support Services	1.832	1.643	1.643
Workforce Development	-	0.250	0.250
	315.402	339.384	323.184
INSTRUCTIONAL SUPPORT			
College Now	1.833	1.833	1.833
Distance Learning	3.535	4.035	3.660
Instruction & Student Services Office	10.185	10.272	9.000
Instructional Technology Support Service	5.841	9.065	15.653
Library	12.350	13.600	13.100
	33.744	38.805	43.246
STUDENT SERVICES			
ASLCC Childcare Cooperative	5.166	5.166	5.070
ASLCC Legal Services	1.000	1.000	1.000
Athletics	2.950	2.508	2.741
Bookstore	11.350	11.350	11.287
Center Food Sales	9.265	9.265	12.099
Conference & Culinary Services	11.090	8.468	7.685
Counseling	31.300	34.300	31.300
Disability Services	5.250	5.250	4.500
Enrollment Services	23.250	24.500	24.000

FTE BY EXPENSE FUNCTION	FY07	FY06	FY05
STUDENT SERVICES (continued)			
Student Financial Services	15.000	16.500	18.000
Student Health	5.000	4.800	7.051
Student Life & Leadership	6.000	7.000	5.750
The Torch	1.170	1.295	1.295
Women's Program	6.000	6.750	6.250
	133.791	138.152	138.028
COMMUNITY SERVICES			
KLCC Administration	11.200	13.400	11.975
	11.200	13.400	11.975
COLLEGE SUPPORT SERVICES			
College Finance	12.625	13.125	12.125
College Operations Office	3.250	5.000	5.000
Curriculum & Scheduling	3.750	4.250	3.250
Employee Wellness	1.000	1.000	0.750
Human Resources	14.215	15.350	12.850
Information Technology	29.500	33.500	24.500
Institutional Research, Assessment & Planning	4.500	5.000	5.000
Lane Community College Foundation	3.000	3.000	3.000
Laundry	4.500	4.689	4.500
Mail Services	2.625	3.125	-
Marketing & Public Relations	1.900	1.900	1.900
President's Office	3.500	4.810	3.810
Printing & Graphics	8.000	8.000	11.125
Public Safety	10.586	12.286	11.785
Staff Health Clinic	3.000	3.500	-
Sustainability	2.127	3.127	0.627
	108.078	121.662	100.222
PLANT OPERATIONS & MAINTENANCE			
Facilities Administration	51.750	58.250	58.400
	51.750	58.250	59.027
PLANT ADDITIONS			
Bond Project/Management	1.000	1.000	1.000
Small Capital Projects	1.000	2.000	2.000
	2.000	3.000	3.000
TOTALS	655.965	712.653	678.682

SALARIES PAID FROM MORE THAN ONE SOURCE

Position Title	Department/Division	Expense Function	Salary	Total
Administrative Coordinator	Human Resources	College Support Services	8,850	
	Instruction & Student Services Office - Faculty Professional Dev.	Instructional Support	8,850	
	Instruction & Student Services Office - Mainstreamed Projects	Instructional Support	17,700	35,399
Administrative Specialist	Student Life & Leadership - Fund I	Student Services	28,937	
	Student Life & Leadership - Fund IX	Student Services	9,646	38,583
Administrative Specialist	Enrollment Services	Student Services	16,302	
	Student Financial Services	Student Services	16,302	32,604
Facility Planner	Sustainability - Excess Property	College Support Services	15,978	
	Sustainability - Recycling	College Support Services	15,978	31,956
Faculty Instructor	Curriculum & Scheduling	College Support Services	33,628	
	Institutional Research, Assessment & Planning	College Support Services	33,628	67,256
Faculty Instructor	Language, Literature & Communication	Instruction	33,628	
	Instruction & Student Services Office - Mainstreamed Projects	Instructional Support	33,628	67,256
Faculty Instructor	Social Science	Instruction	31,242	
	Instruction & Student Services Office - Faculty Webmaster	Instructional Support	31,242	62,483
Faculty Instructor	Health & Physical Education	Instruction	11,325	
	Athletics	Student Services	42,602	53,927
Faculty Instructor	Health & Physical Education - Health	Instruction	26,964	
	Health & Physical Education - Physical Education	Instruction	26,964	53,927
Faculty Instructor	Cooperative Education	Instruction	12,497	
	Family & Health Careers	Instruction	49,986	62,483
Faculty Instructor	Arts & Applied Design	Instruction	24,144	
	Instruction & Student Services Office - Faculty Webmaster	Instructional Support	24,144	48,288
Faculty Nurse	Student Health - Administration	Student Services	27,975	
	Student Health - Primary Care	Student Services	27,975	55,950
Instructional Specialist	Advanced Technology - Automotive	Instruction	13,882	
	Advanced Technology - Diesel	Instruction	13,882	27,763
Management Administrative	Bond Projects/Management	Plant Additions	8,316	
	Bond Projects/Management - Capital Repair	Plant Additions	74,841	83,157
Management Administrative	Laundry	College Support Services	15,501	
	Specialized Support Services	Instruction	41,824	57,324

Lane Community College
Budget Office
4000 East 30th Avenue
Eugene, Oregon 97405
(541) 463.5311
budgetdevelopment@lanecc.edu
