

PROPOSED



**BUDGET DOCUMENT**  
**FISCAL YEAR 2007-2008**

Lane Community College  
**2007-2008 Budget Committee**

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Stephen Alison, Vice Chair  
Jay Bozievich  
Roger Hall  
Paul Holman

Pat Riggs-Henson  
Susie Johnston  
Marston Morgan  
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Michael Rose

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Rick Yecny

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# GENERAL INFORMATION

# General Information

## About Lane Community College

Lane Community College is a comprehensive public community college, established in 1964 by a vote of district residents. The college offers a wide variety of instructional programs including transfer credit programs, professional technical degree and certificate programs, continuing education noncredit courses, programs in English as a Second Language and International ESL, GED programs, and customized training for local businesses. Classes are offered at many locations, and online classes and telecourses are also available.

During the 2005-06 academic year, 16,511 students enrolled in credit classes and 19,578 students enrolled in noncredit classes. Lane has the third largest enrollment of the 17 community colleges in Oregon.

The College District encompasses a 5,000 square mile area which includes most of Lane County from the Pacific Ocean to the Cascade Mountains, Monroe Elementary School District in Benton County, Harrisburg Elementary School District in Linn County, Harrisburg Union High School District in Linn County, and a small area south of Cottage Grove and Florence in Douglas County. The College District includes more than 336,000 residents.

Lane's 301-acre Main Campus is located in the beautiful south hills of Eugene, Oregon at 4000 East 30th Avenue. The college has a number of other locations including the Downtown Center in Eugene, Campus Centers in Cottage Grove and Florence, a Flight Technology Center at the Eugene Airport, Community Learning Centers at seven area high schools, and other outreach sites.

Lane is accredited by the Northwest Association of Schools. Specialized accreditation has been granted by the American Association of Medical Assistants, National League for Nursing, American Dental Association, Federal Aviation Administration, and the State of Oregon Real Estate Division.

## Vision

Transforming lives through learning.

## Mission

Lane is a learning-centered community college that provides affordable, quality, lifelong educational opportunities that include:

- Professional technical and lower division college transfer programs,
- Employee skill upgrading, business development and career enhancement,
- Foundational academic, language and life skills development,
- Lifelong personal development and enrichment, and
- Cultural and community services.

## Core Values

### Learning

- Work together to create a learning-centered environment
- Recognize and respect the unique needs and potential of each learner
- Foster a culture of achievement in a caring community

### Diversity

- Welcome, value and promote diversity among staff, students and our community
- Cultivate a respectful, inclusive and accessible working and learning environment
- Work effectively in different cultural contexts to serve the educational and linguistic needs of a diverse community
- Develop capacity to understand issues of difference, power and privilege

### Innovation

- Support creativity, experimentation, and institutional transformation
- Respond to environmental, technological and demographic changes
- Anticipate and respond to internal and external challenges in a timely manner
- Act courageously, deliberately and systematically in relation to change

### Integrity

- Foster an environment of respect, fairness, honesty, and openness
- Promote responsible stewardship of resources and public trust

### Collaboration and Partnership

- Promote meaningful participation in shared governance
- Encourage and expand partnerships with organizations and groups in our community

### Accessibility

- Strategically grow learning opportunities
- Minimize financial, geographical, environmental, social, linguistic and cultural barriers to learning

### Sustainability

- Integrate practices that support and improve the health of systems that sustain life
- Provide an interdisciplinary learning environment that builds understanding of sustainable ecological, social, and economic systems, concern for environmental justice, and the competence to act on such knowledge
- Equip and encourage all students and staff to participate actively in building a socially diverse, just, and sustainable society, while cultivating connections to local, regional, and global communities

## Equal Opportunity Statement

Lane Community College is committed to providing a working and learning environment that is free from discrimination, harassment and retaliation. Lane Community College is committed to equal opportunity in education and employment, affirmative action, cultural diversity, and compliance with the Americans with Disabilities Act. The college prohibits discrimination in admissions, employment and access to college programs, activities and services on the basis of race, color, national origin, sex, marital status, familial relationship, sexual orientation, pregnancy, age, disability, religion, expunged juvenile record, or veteran status. This commitment is made by the college in accordance with federal, state and local laws and regulations.

## Board of Education

Seven elected, unpaid Board members have primary authority to establish policies governing the operation of the college and to adopt its budget. Their charge is to encourage the development of programs and services that will best serve the needs of College District constituents.

**Paul Holman**, Associate Broker, Florence, appointed December 2002, elected May 2003, re-elected May 2005, term expires June 30, 2009

Zone 1-Western

**Jay Bozievich**, Civil Engineer, Eugene, elected May 2003, term expires June 30, 2007

Zone 2-Northern

**Pat Riggs-Henson**, Employment Specialist, Springfield, elected May 2005, term expires June 30, 2009

Zone 3-Marcola and Springfield

**Susie Johnston**, Conference Planner, Pleasant Hill, elected May 2005, term expires June 30, 2009

Zone 4-Eastern

**Pat Albright**, retired Teacher, Eugene, appointed April 2007

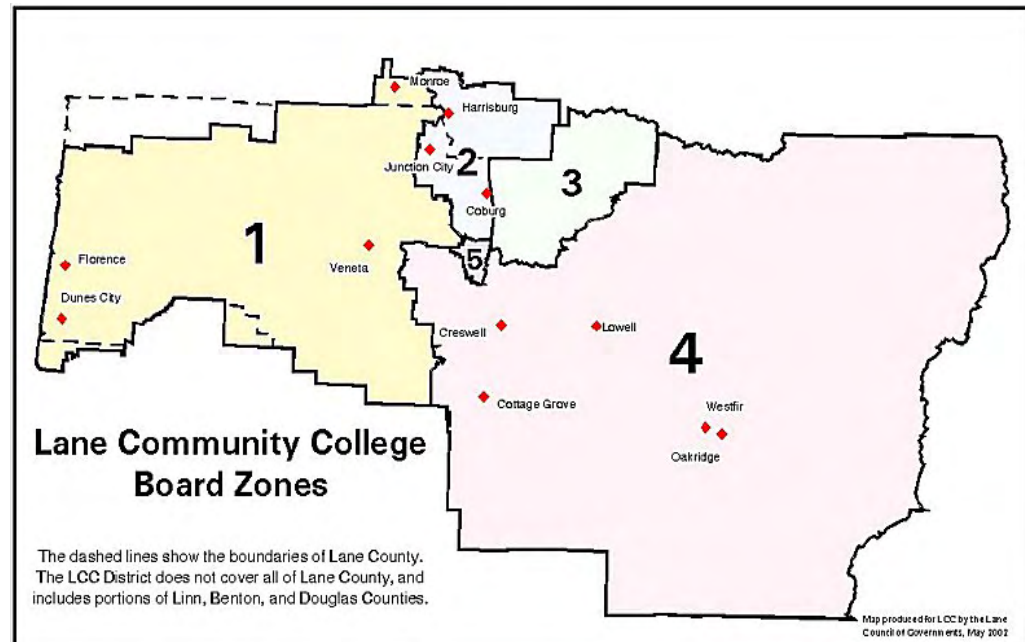
Zone 5-Central Eugene

**Roger C. Hall**, Radiologist, Eugene, elected March 1991, re-elected March 1995, re-elected March 1999, re-elected May 2003, term expires June 30, 2007

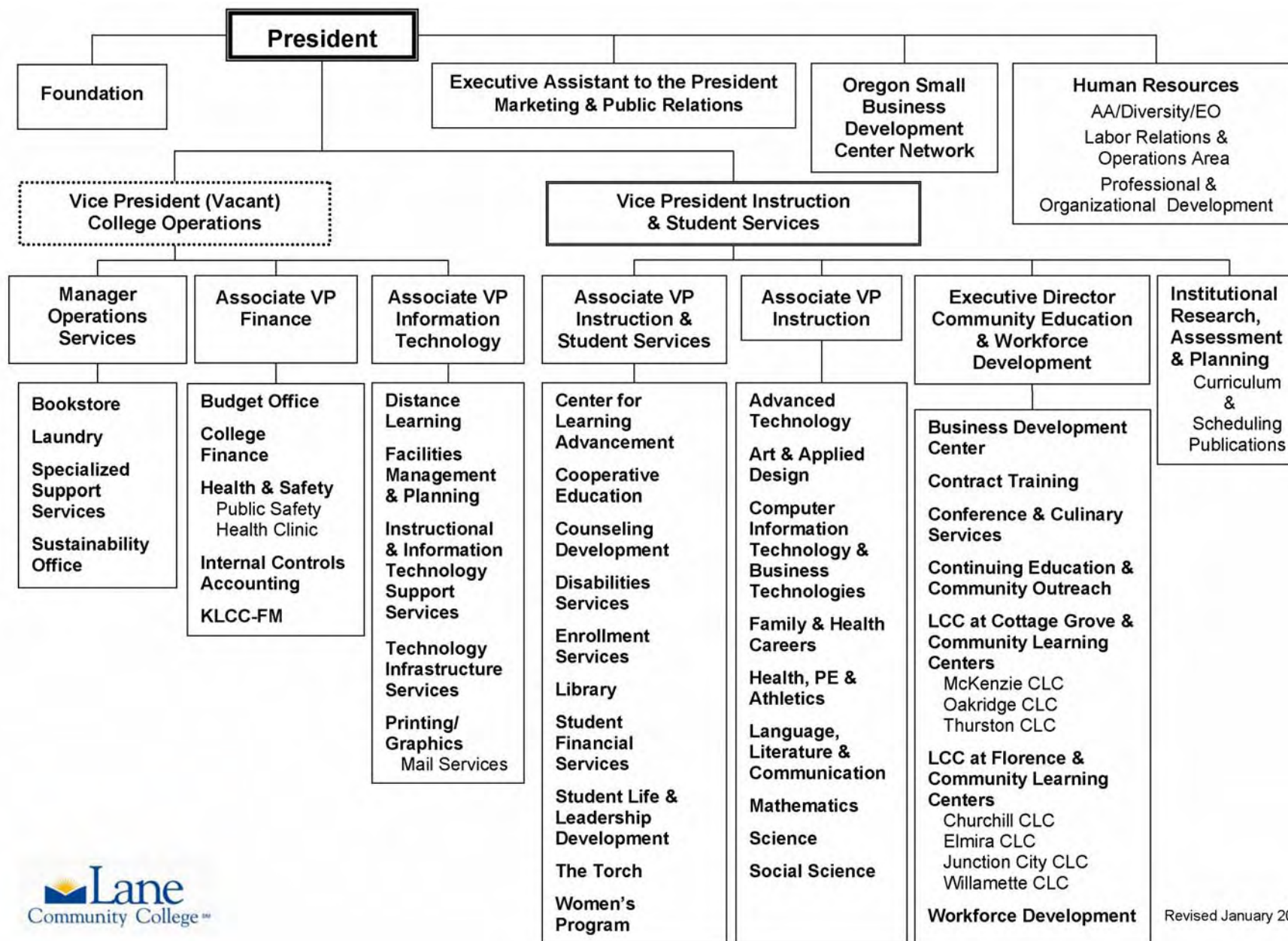
At-Large, Position 6

**Michael Rose**, retired College Instructor, Eugene, elected March 1999, re-elected May 2003, term expires June 30, 2007

At-Large, Position 7



# Organization Chart





# Organizational Units

Lane Community College is structured into the following organizational units:

## Instruction

The Office of Instruction's primary responsibility is to plan, schedule, and implement academic, continuing education and other instructional programs and services in accordance with the vision, mission, core values and strategic directions of the college. The college's Instructional Plan is the driving force behind all other organizational units planning and operations.

Instructional areas include: lower division transfer, professional technical, developmental education, non-credit courses and workforce development training.

## Instructional Support

The Instructional Support unit is charged with providing specialized services that support and enhance instruction. Instructional Support areas include: distance learning, instructional technology, library, and faculty professional development.

## Student Services

Student Services' purpose is to assist students in all phases of their educational experience. Student Services areas include counseling, disability services, enrollment, financial aid, and student life.

## College Support Services

The College Support Services unit consists of the administrative activities of the college. College Support Services areas include the Board of Education, governance system and administration, human resources, marketing and public relations, college operations, finance, computer services, and public safety.

## Plant Operations and Maintenance

Plant Operations and Maintenance ensures that the college provides a safe and comfortable environment in which to learn and work. Plant Operations and Maintenance areas include infrastructure, utilities, motor pool, sustainability, and facilities management and planning.

# Budget Structure and Functions

## Basis of Budgeting

For the budget document, Oregon Budget Law requires that a modified accrual basis of accounting is used, which determines when and how transactions or events are recognized. As discussed in the Budget Message, this means “revenues are reported when earned, expenditures are reported when the liability is incurred and taxes are accounted for on a cash basis, i.e. when received. The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenue are not inflated.”

The college budgets all college funds required to be budgeted, the General Fund and all Auxiliary Funds, in accordance with Oregon Local Budget Law on a Non-GAAP budgetary basis, whereas Generally Accepted Accounting Principles (GAAP) provides the structure for the basis of accounting used for financial statement reporting. The differences between GAAP and the budgetary basis of accounting generally concern timing of recognition of revenues and expenditures. Thus, there are no differences between fund structure in the financial statements and the budget document.

The basic financial statements present the college and its component unit, Lane Community College Foundation, for which the college is considered to be financially accountable. The Foundation, a legally separate tax-exempt entity, is a discretely presented component unit and is reported in a separate column in the basic financial statements. The budget document presents college information exclusive of Foundation data.

Under GAAP, basic financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

Material timing differences in expenditures between GAAP and the budgetary basis of accounting include capital expenditures, which under GAAP are allocated to depreciation expense over a specified period of time. In the budget document, capital expenditures are assigned in full to operations expense. With respect to debt service, payments to principal reduce the liability on the financial statements while interest payments are expensed. Under the budgetary basis of accounting, both principal and interest are expensed to operations within the fiscal year.

## Funds

Lane Community College's budget is segregated into the following funds, appropriated by the Board of Education. Each fund is independently budgeted, operated and accounted for. The college's primary budgeting and operational funds are the General Fund (I) and the Special Revenue Fund – Administratively Restricted (IX).

### **Fund I: General Fund**

Includes activities directly associated with operations related to the college's basic educational objectives.

### **Fund II: Internal Service Fund**

Includes functions that exist primarily to provide goods or services to other instructional or administrative units of the college.

### **Fund III: Debt Service Fund**

Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

### **Fund IV: Capital Projects Fund**

Used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

### **Fund V: Financial Aid Fund**

Used for the provision of grants, stipends, and other aid to enrolled students.

### **Fund VI: Enterprise Fund**

Includes activities that furnish goods or services to students, staff, or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

### **Fund VIII: Special Revenue Fund**

Accounts for revenue sources that are legally restricted to expenditures for specific purposes.

### **Fund IX: Special Revenue Fund – Administratively Restricted**

Used to account for specific programs where monies are administratively restricted. Activities recorded in this fund generate revenue primarily through specifically assessed tuition and fees, or through other revenue-generating activities.

## Revenue Sources

### Intergovernmental

Also known as total public resources, intergovernmental resources include Lane's allocation of community college funding from the State of Oregon, resources from various unrestricted federal, state and local contracts, and local property tax revenue. State community college funding resources are determined by the state legislature's funding distribution formula and are calculated on a biennial basis. Federal, state, and local unrestricted resources are budgeted using statistical trend analysis. Property tax revenue is determined by annual property tax levy and is budgeted using estimates provided by the state and through statistical trend analysis.

### Tuition

Credit tuition is generated by assessing students per-credit-hour rates, which are annually adjusted for inflation using the Higher Education Price Index (HEPI) per Board of Education policy D.110. Non-credit tuition is generated by charging varying rates per course, based on course costs and market forces. Tuition resources are budgeted based on enrollment projections developed by the college's Institutional Research and Planning department.

### Instructional Fees

Instructional fees are generated by assessing students for course-related expenses such as art supplies. All instructional fees are administratively restricted resources that are tied specifically to instructional expenditures and are not available for general allocation. Departmental instructional fees are established based on estimated materials and services costs and are approved by the Board of Education. Instructional fees are budgeted based on enrollment projections that are developed by the college's Institutional Research and Planning department and historical trend analysis.

### Interest Income

Interest income is derived from investment of operating capital in excess of daily requirements.

### Fees (Non-Instructional)

Non-instructional fees are generated by assessing students for non-instructional expenses such as student body fees, transportation fees, and technology fees. Individual fee amounts are approved by the Board of Education and budgeted based on enrollment projections and historical trend analysis.

### Sale of Goods and Services

Sales of Goods and Services are generated through the college's Enterprise and Special Revenue activities, including such units as the Bookstore, Food Services, Center for Meeting and Learning, Health Clinic, and Printing & Graphics. Sale of Goods and Services revenue is budgeted based on historical trends and factors in known variables.

### Administrative Recovery

Administrative Recovery includes amounts received from college enterprise funds such as the Bookstore, Foodservices and Center for Meeting and Learning (CML), as well as from various federal, state and local grants and contracts as a contribution to the General Fund for administrative and overhead costs.

### Contingency

A budget account only to provide for the receipt of unanticipated resources that may occur during the year. Contingency provides budget authority that can be moved to increase the appropriate resource account category within the fund.

### Other Resources

Include resources from various activities such as finance charges, insurance proceeds, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts. Budgeting is based on historical trend analysis.

## Expense Functions

### Instruction

Expenditures for all activities that are part of the college's instructional programs, including expenditures for departmental administrators and their support.

### Instructional Support

Expenditures for activities carried out primarily to provide support services that are an integral part of the college's instructional programs. This category includes the media and technology employed by these programs as well as the administrative support operations that function within the various instructional units, and the retention, preservation, and display of materials. It also includes expenditures for chief instructional officers and their support where their primary assignment is administration.

### Student Services

Expenditures for admissions, registration, record keeping, and other activities which primary purpose is to contribute to students' well-being and to students' development outside the context of the formal instructional program.

### Community Services

Expenditures for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making available to the public various resources and unique capabilities that exist within the college.

### College Support Services

Expenditures for activities whose primary purpose is to provide operational support for the ongoing operation of the college, excluding physical plant operations. Expenses include, for example, executive management, fiscal operations, administrative and logistical services, and community relations.

### Plant Operations and Maintenance

Expenditures for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities, and property insurance.

### Plant Additions

Expenditures for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.

### Financial Aid

Expenditures for loans, grants and trainee stipends to enrolled students. Student fee remissions are also included in this expense function.

### Contingency

A budget account (not for expenditures) to provide for contingencies and unanticipated items, or to hold funds for future distribution. This function may also be used to provide expenditure authority for obligations created but not expended in previous years.

## Expenditure Categories

### Personal Services

Personal Services expenditures include all full-time and part-time payroll plus other payroll expenses (OPE). Payroll is budgeted using actual position lists, factoring in performance and cost of living adjustments, and any anticipated contract changes to union wage schedules. OPE rates are budgeted using benefits cost projections, including amounts for various employment-related taxes, health and life insurance premiums, retirement fund contributions, employee wellness programs, and other direct employee benefits.

### Materials & Services

Materials & Services expenditures include items such as office support supplies for instructional and operations departments, non-capitalized equipment, travel and maintenance. Materials & Services is budgeted using historical trend analysis.

### Capital Outlay

Capital Outlay expenditures include all equipment purchases with a single item cost in excess of \$10,000 and with a useful life exceeding two years. Capital Outlay is budgeted and allocated according to the Capital Assets Replacement Forecast 7-Year Plan approved by the Board of Education beginning fiscal year 2003-04.

### Transfers Out

Interfund transfers out include resource funding of specific amounts to another fund for an identified purpose. The majority of transfers out occur in the General Fund and include items such as transfers to the Financial Aid Fund to cover institutional scholarships and institutional match obligations, and transfers to the Capital Projects Fund for capital repairs and improvements, special projects, capital reserves and deferred maintenance.

### Debt Service

Debt Service includes amounts transferred out to the Debt Service Fund to cover current payment of long-term debt obligations entered into by the college.

### Contingency

Contingency is a budget account used to provide for unanticipated items, or to hold funds for future distribution. This category may also be used to provide expenditure authority for obligations created but not expended in previous years.

# Budget Planning

As indicated in the budget planning diagram at right, budget planning at Lane Community College is an iterative and participative process that involves all campus constituencies.

## College Council

As the college's main planning and policy body, the College Council takes a lead role in establishing the annual budget development framework and providing budget addition and reduction recommendations to the Board of Education.

## Board of Education

The Board of Education is responsible for reviewing and approving the proposed budget development framework, advising the administration on proposed addition and reduction recommendations, and approving the final list of additions and reductions.

## Administration and Executive Team

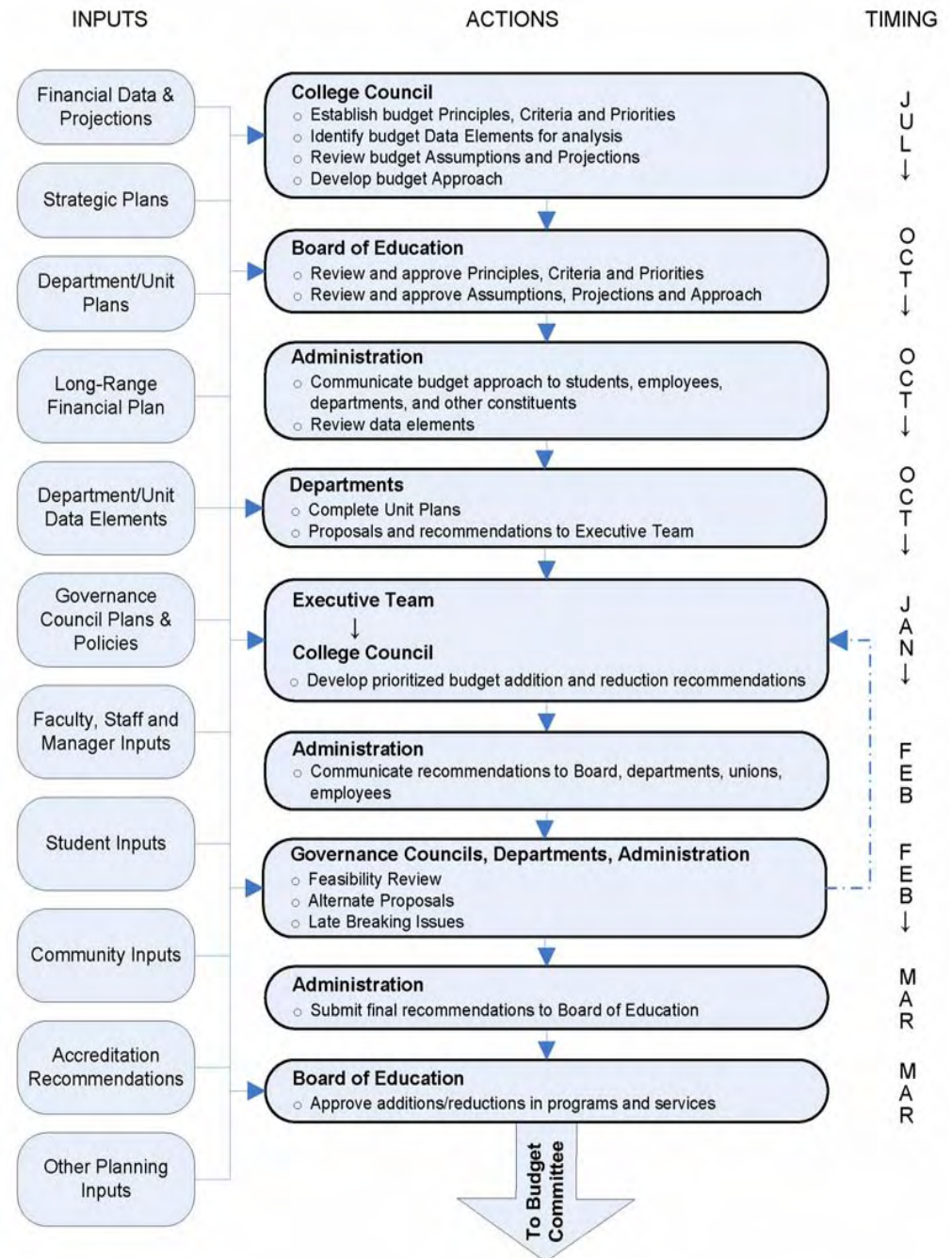
The administration and Executive Team are responsible for providing guidance to the work of the College Council, communicating budget information to campus constituencies, and reviewing and prioritizing addition and reduction recommendations.

## Departments

College departments are responsible for providing detailed unit plans and budget data elements to the College Council and administration, providing proposals and assessing the feasibility of recommendations for additions and reductions.

## Governance Councils

Governance Councils provide plans and policies that serve as a framework for budget proposal development.



## Budget Development Process

In the budget development process outlined below, Lane Community College follows Oregon Local Budget Law\*. In addition to providing a financial plan for fiscal year revenues and expenses, Lane's Budget Document outlines programs and initiatives and implements controls on spending authority. The budget development process is designed to encourage citizen input and public opinion about college programs and fiscal policies.

### I. Establish a Budget Committee

The Budget Committee consists of the seven members of the Board of Education plus seven citizens at large. Each Board member appoints one citizen to the committee for a term of three years. Terms are staggered so that about one-third of the appointed terms end each year.

### II. Appoint a Budget Officer

Lane's Budget Officer, the Associate Vice President for Finance, is appointed by the Board of Education.

### III. Prepare a Proposed Budget

The Budget Officer supervises the preparation of a Proposed Budget, which includes the following actions:

- A. Discuss Budget Assumptions with Budget Committee
- B. Develop resource (revenue) estimates and base expenditures budget
- C. Estimate preliminary surplus/deficit
- D. Determine tuition rate
- E. Develop changes to base and final budgets in accordance with internal planning processes and Board of Education approval (see page xi).
- F. Prepare Budget Message for the Budget Committee, public, employees and other stakeholders

### IV. Public Notice

Lane's Budget Officer publishes a public Notice of Budget Committee Meeting(s).

### V. Budget Committee Meeting(s)

At least one Budget Committee meeting is held to 1) review the budget message and document, 2) hear the public and 3) revise and complete the budget as needed. At the time the proposed budget is distributed to the Budget Committee, it becomes public record and is made available to the public.

### 2007-2008 Budget Calendar



\* Oregon Revised Statutes (ORS) section 294: <http://www.leg.state.or.us/ors/294.html>



**VI. Budget Approval**

When the Budget Committee is satisfied with the proposed budget, including any additions to or deletions from the budget prepared by the Budget Officer, the budget is approved. Note: If the budget requires an ad valorem tax to be in balance, the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.

**VII. Publication**

After the budget is approved, a budget hearing is held by the Board of Education. The Budget Officer publishes a summary of the approved budget and a Notice of Budget Hearing.

**VIII. Budget Hearing**

The Budget Hearing is held to receive citizen testimony on the approved budget.

**IX. Adoption**

The Board of Education enacts a resolution to 1) formally adopt the budget, 2) make appropriations, and, if needed, 3) levy and categorize taxes. The resolution must be adopted no later than June 30 for the fiscal year starting July 1.

**X. Budget Filed and Levy Certified**

A copy of the complete budget is sent to the Lane County Clerk. When levying a property tax, Lane's Budget Officer submits notice of levy, categorization certification and resolutions to the County Assessor's office by July 15.

**Budget Amendment Process**

Budget estimates as shown in the Budget Document may be amended by the Board of Education 1) prior to formal adoption, or 2) after formal adoption if amendments are adopted prior to the commencement of the budget fiscal year *and* the amount of estimated expenditures for each fund is not increased by more than \$5,000 or 10% of the original adopted expenditures, whichever is greater. If special circumstances, unforeseen at the time of original adoption, require an increase of more than 10% of original adopted expenditures, an amended Budget Document must be republished and another public budget hearing must be held.

Total ad valorem property tax amounts or rates may not be increased following formal adoption of the Budget Document unless 1) an amended Budget Document is republished and another public budget hearing is held, and 2) the college obtains written approval and files a supplemental notice of property tax.



# BUDGET MESSAGE

# Budget Message

## Strategic Directions through Fiscal Year 2007-2008

The proposed budget for fiscal year 2007-2008 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 2007-2008

Public funding for the first year of the next biennium (fiscal year 2007-2008) is yet to be determined as the legislature is still in session. All funding scenarios that appear likely to emerge for the next biennium fall significantly under what is necessary to maintain current service levels for Lane Community College. This situation is the result of ongoing state funding shortfalls since 2000-2001 and modest enrollment growth since FTE losses from program reductions and tuition increases in 2002-2004. We have based this budget proposal on the level of funding proposed in the governor's budget which recommended \$483 million for the Community College Support Fund. Funding levels below that figure will require more reductions than those currently proposed.

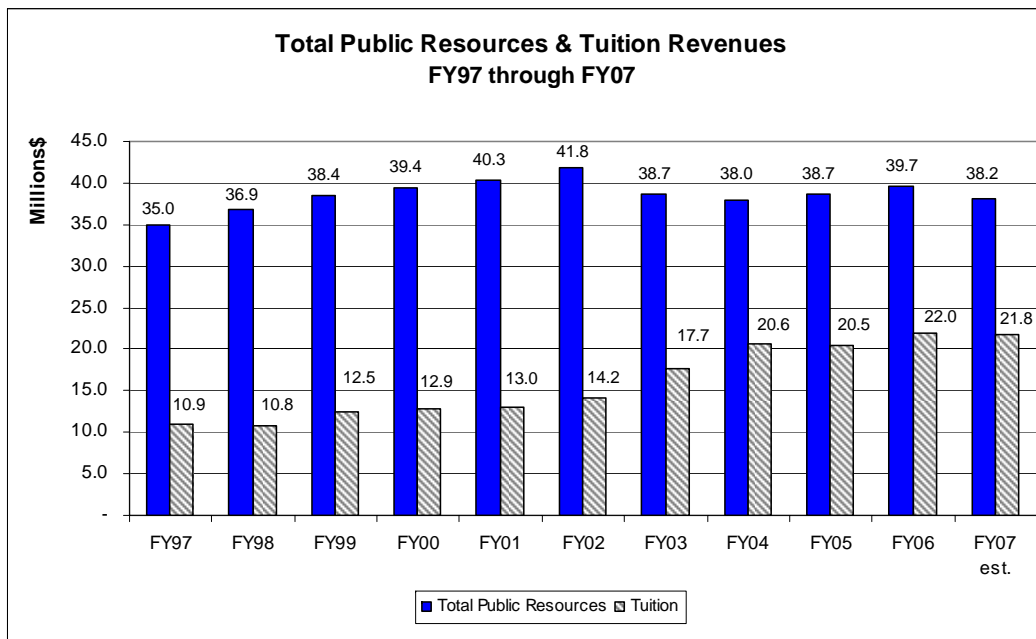
During the past year we have improved our budget programming abilities by creating a five-year budget model that forecasts our revenues and expenses with the latest information on projected revenues and expenses. This strengthens our ability to do "what if" analysis of various alternatives and provide impact information on changes in key variables such as the level of state appropriations.

We have also invested in transparency of financial results to the college community by creating a “dashboard” that provides a quick summary of financial metrics from a database that is updated with the posting of each payroll, and expanded training and access to empower more users of online financial records. We believe these actions will aid understanding and improve management of college funds. Our emphasis in the coming year will be to connect our long term analysis to long term planning and processes such as upcoming labor negotiations to better inform and enable all stakeholders in the college’s future.

The budget for fiscal year 2007-2008 will require reductions in staffing and services to close an approximately \$9 million shortfall needed to balance the budget and restore the ending fund balance. \$3 million in nonrecurring cuts are earmarked to restore the ending fund balance. Restoration of the ending fund balance is critical to maintain our bond rating and ability to issue capital improvement bonds in the future, as well as to ensure fiscal stability. Enrollment increased in 2006-2007, especially in non-credit areas, and plans for 2007-2008 include continued efforts to increase enrollment despite an overall reduction in the number of sections to be offered. Achieving enrollment growth under these circumstances will require increases in productivity and efficiencies which have been planned and estimated, and will be proposed as part of the actions necessary to achieve a balanced budget. We must create student opportunity without adding to cost.

### Fiscal Year 2007-2008 Budget Strategies:

- 1) Targeted enrollment growth.
- 2) Reductions in staffing levels that minimize impact on enrollment.
- 3) Restore ending fund balance to retain option to renew bonding authority during the next biennium.
- 4) Redesign of work processes, instruction, and improved technology systems to make instruction and support more efficient.
- 5) Ensure transparency and accountability for fiscal results.



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). Costs to the college for PERS will increase only slightly in 2007-2008. The OPSRP rate will increase from .082% to 5.52%, affecting employees hired after 2003. However, the rate for tier 1 and tier 2 employees declined from 4.16% to 3.05%. The net negative impact for the college is \$265,000 for 2007-2008. 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.

Increases in health care are expected to be substantial in 2007-2008. Lane’s investment in wellness and primary health care services to employees has had a positive impact on health insurance premiums in the past.

However, an unfavorable experience trend this past year due to a large number of serious illnesses will cause an estimated 14.7% rise in premium costs for 2007-2008.

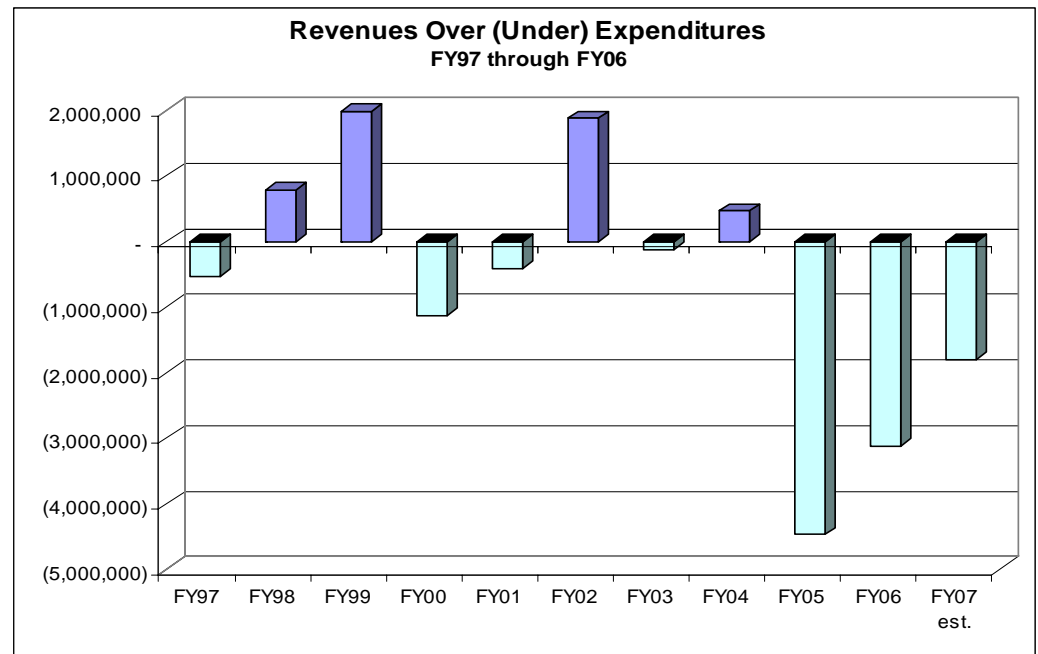
The proposed budget includes continued funding for employee wellness and primary health care at the clinic which, in addition to lowering employee primary care costs results in less time lost from work for primary care visits. The increasing cost of health care is a national problem not unique to Lane Community College but we must continue to work toward a strategy to minimize these increases while assuring a competitive benefit package for employees. To put this particular problem in perspective, almost one of every two dollars in tuition will be required to cover the college's liability for 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.

### General Fund Budget for Fiscal Year 2007-2008

Increases in personal services expenditures account for most of the deficits in fiscal years 2004-2005, 2005-2006, and the current year. The college has intentionally tried to insulate employees from the decline in funding levels. Programmed pay increases over the last three fiscal years total over \$9 million but this has added to the budget shortfall that has made painful reductions in personnel necessary. We have done our best to articulate the need, but public support is not keeping pace with increasing costs. This reality is reflected in our financial experience over the last several years. Hoping that the legislature will bridge the gap is not a viable long-term strategy and we haven't reserves to wait longer. On the other hand, large tuition increases clearly reduce enrollment and public support tied to levels of enrollment. We cannot abandon our commitment to provide an affordable education for the community but we clearly cannot continue to experience the operating losses of the last decade.

Our future budget planning must recognize the reality of a forced transition from public education to a combination of public and private funding sources. Our expenses in the future must be firmly linked to and limited by actual revenues. To come before the Budget Committee year after year with nothing but bad short-term options to balance the budget is a disservice to all. We must create a financially sustainable model to provide the reliable and comprehensive access to education our community needs. The guidance of the Board of Education and the Budget Committee will be essential as we work toward this mutual goal. The administration is recommending a budget package that reduces approximately \$9 million in expenditures, including both recurring and non-recurring reductions, to balance the budget and restore the ending fund balance in 2007-2008.



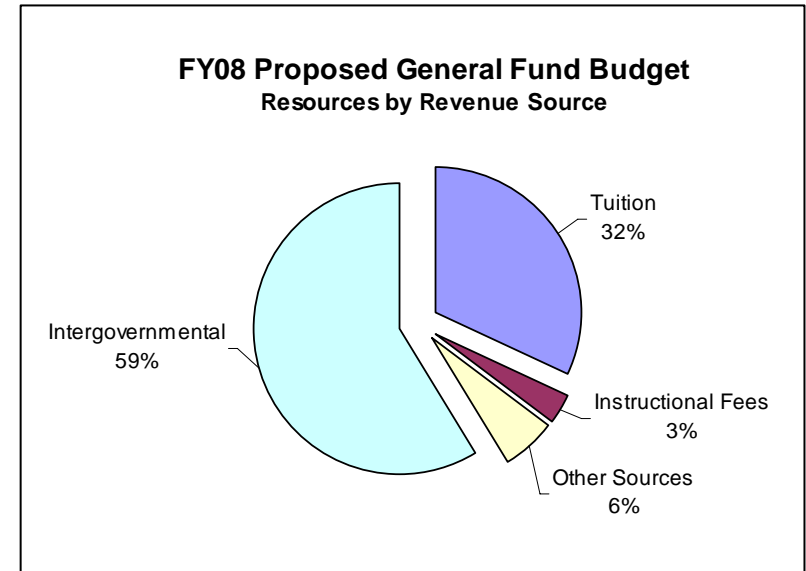
## Resources

The proposed general fund budget before reductions for fiscal year 2007-2008 is \$81.5 million, an 8.6% increase from the 2006-2007 adopted budget. However, included in this amount is over \$9 million in unidentified sources needed to balance the budget. Given that expense reductions are a more likely source, the adopted budget for the general fund will likely show little if any actual increase.

The revenue from total public resources for 2007-2008 (including state revenue and property taxes) is anticipated to be \$41,836,000. This represents an increase of \$3.6 million from the current fiscal year. The increase is the result of enrollment gains, transition to a new funding distribution formula which now eliminates the lag year in calculating enrollment, and the anticipated increase in state funding in the new biennium. Enrollment has a direct impact on the state funding distribution formula and increases in the past two years will positively impact Lane's revenues in 2007-2008.

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 2007-2008 budget includes a \$3.50 per credit (or 5.0%) 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 FY08 for selected professional/technical programs and increases the amount for some health disciplines. Final enrollment figures are not yet available for 2006-2007, although the college is on target for approximately a 3% overall increase in FTE above 2005-2006. FTE for 2007-2008 is projected to increase another 1% over the current year based on a number of enrollment enhancement initiatives proposed. However, the proposed budget reductions may also limit enrollment opportunity creating a challenging climate to achieve this modest goal.

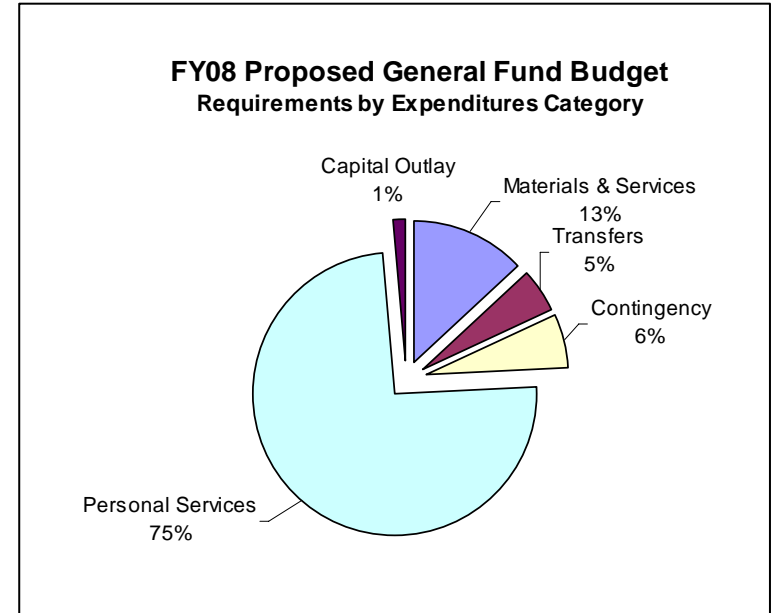


## Expenditures

The general fund personal services budget without reductions has increased by \$5.8 million or 9.6% from fiscal year 2006-2007. Personal services accounts for approximately 78.2% of the budgeted expenditures (exclusive of transfers out) in 2007-2008. In addition, the materials and services budget has decreased by \$640,000 and capital outlay has increased by \$351,000. Transfers out increased by \$536,000.

Other personal expense (OPE) rates are expected to increase in 2007-2008 to 58.1% for full-time and 36.3% for part-time employees. The 2006-2007 rates were 51.5% and 33.1% respectively. This is largely due to the increased cost of health care but also includes increased PERS rates and an increase in the costs required to fund post retirement benefits for a few managers hired before 1991 and all contracted faculty.

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 the special revenue-administratively restricted fund IX increased by \$673,388 from 2006-2007. This increase is due in part to combining a small quasi-endowment fund (X) into fund IX. This year's budget merges the quasi-endowment fund X with the administratively restricted fund IX to simplify the financial structure as the functions of those funds are duplicative. Budget projections that drive budget development combine the general fund and fund IX.

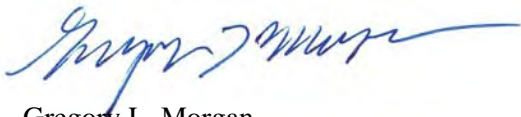
## Additional Important Information

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 2007-2008. 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 2007-2008 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,



Gregory L. Morgan  
Budget Officer/ Associate Vice President for Finance

**TOTAL BUDGET: ALL FUNDS**

General Fund (I)	\$81,552,307
Internal Services Fund (II)	2,986,267
Debt Service Fund (III)	9,591,908
Capital Projects Fund (IV)	5,137,545
Financial Aid Fund (V)	48,541,113
Enterprise Fund (VI)	11,037,767
Special Revenue Fund (VIII)	14,095,750
Special Revenue: Admin Restricted (IX)	14,644,388
<b>Total All Funds</b>	<b>\$ 187,587,045</b>





# BUDGET SCHEDULES

**SUMMARY - ALL FUNDS**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
General Fund I	<b>\$ 81,351,099</b>	\$ 75,028,100	\$ 71,736,976	\$ 70,046,615
Internal Service Fund II	<b>2,986,267</b>	2,923,211	1,595,929	1,609,320
Debt Service Fund III	<b>9,591,908</b>	9,300,300	8,275,215	7,710,293
Capital Projects Fund IV	<b>5,137,545</b>	7,119,961	4,504,590	2,742,601
Financial Aid Fund V	<b>48,541,113</b>	47,574,693	36,475,022	35,700,569
Enterprise Fund VI	<b>11,037,767</b>	10,683,978	8,641,571	7,837,042
Special Revenue Fund VIII	<b>14,095,750</b>	14,095,750	7,750,993	7,183,788
Special Revenue-Admin. Restricted Fund IX	<b>14,644,388</b>	14,433,105	9,001,253	8,412,092
<b>Total</b>	<b>\$ 187,385,837</b>	<b>\$ 181,159,098</b>	<b>\$ 147,981,549</b>	<b>\$ 141,242,320</b>

**CONSOLIDATED RESOURCES & REQUIREMENTS - ALL FUNDS**

<b>SUMMARY OF ALL FUNDS</b>	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>Current Operating Resources</b>				
Intergovernmental	\$ 101,260,695	\$ 96,563,747	\$ 85,651,108	\$ 83,923,870
Tuition & Fees:				
Tuition	23,702,000	26,658,000	20,894,843	19,960,938
Instructional Fees	4,911,040	4,843,640	4,469,369	3,872,424
Other Sources:				
Sale of Goods & Services	11,775,400	10,941,411	9,946,573	9,642,262
Interest Income	588,250	663,250	864,200	443,864
Miscellaneous Other	24,156,350	14,563,642	12,436,661	11,645,622
Fund Transfers	4,366,752	4,539,058	7,128,018	7,643,693
Contingency	7,800,000	7,800,000	-	-
<b>Total Current Operating Resources</b>	<b>\$ 178,560,487</b>	<b>\$ 166,572,748</b>	<b>\$ 141,390,772</b>	<b>\$ 137,132,673</b>
<b>Current Requirements</b>				
By Function:				
Instruction	\$ 50,289,327	\$ 46,628,171	\$ 44,835,125	\$ 42,293,841
Instructional Support	4,587,281	3,997,377	3,731,765	4,075,262
Student Services	20,534,612	19,618,847	18,747,899	17,371,031
Community Services	7,788,224	7,852,724	6,280,590	4,612,553
College Support Services	21,060,420	20,039,172	14,871,406	14,341,672
Plant Operation & Maintenance	7,311,026	7,671,753	8,049,854	5,574,585
Plant Additions	1,452,545	2,644,961	2,086,656	2,215,105
Financial Aid	46,815,876	45,553,036	36,854,676	35,813,376
Debt Service	9,906,898	9,728,353	8,716,644	8,163,943
Fund Transfers	3,704,628	3,674,042	3,806,956	6,780,952
Contingency	13,935,000	13,750,662	-	-
<b>Total Current Operating Requirements</b>	<b>\$ 187,385,837</b>	<b>\$ 181,159,098</b>	<b>\$ 147,981,571</b>	<b>\$ 141,242,320</b>
<b>Excess (deficit) Current Resources</b>				
<b>Current Requirements</b>	<b>\$ (8,825,350)</b>	<b>\$ (14,586,350)</b>	<b>\$ (6,590,799)</b>	<b>\$ (4,109,647)</b>
<b>Beginning Fund Balance</b>	<b>8,825,350</b>	<b>14,586,350</b>	<b>17,003,925</b>	<b>19,933,483</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,413,126</b>	<b>\$ 15,823,836</b>

**SCHEDULE OF INTERFUND TRANSFERS**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
<b>GENERAL FUND I</b>			
Transfer to Internal Service Fund II	\$	\$ 407,767	Employee Wellness 158,131; Printing & Graphics 27,765; Telecommunications 221,871
Transfer to Debt Service Fund III		314,990	Full faith & credit debt obligation - annual payment - misc.
Transfer to Capital Projects Fund IV		1,558,785	Major maintenance 1,110,000; Capital repair & improvement 448,785
Transfer to Financial Aid Fund V		274,763	Learn & Earn 120,000; Student grants 154,763
Transfer to Enterprise Fund VI		359,127	Bookstore 141,427 Interfund Loan; Laundry 217,700
Transfer to Special Revenue-G/C Fund VIII		4,750	Student grants
Transfer to Special Revenue-Admin. Rest. IX		1,131,748	Athletics 195,261; KLCC 197,564; Specialized Support Services 132,972; Staff Health Clinic 248,040; Student Health 280,344; Torch 77,567
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>\$ 4,051,930</u>	
<b>INTERNAL SERVICE FUND II</b>			
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	407,767		Employee Wellness 158,131; Printing & Graphics 27,765; Telecommunications 221,871
TOTAL	<u>\$ 407,767</u>	<u>\$ 4,500</u>	
<b>DEBT SERVICE FUND III</b>			
Transfer from General Fund I	\$ 314,990		Full faith & credit debt obligation - annual payment - misc.
TOTAL	<u>\$ 314,990</u>	<u>\$ -</u>	
<b>CAPITAL PROJECTS FUND IV</b>			
Transfer from General Fund I	\$ 1,558,785		Major maintenance 1,110,000; Capital repair & improvement 448,785
Transfer from Special Revenue-Admin. Rest. IX	218,760		Transportation/parking 150,000; Longhouse 68,760
TOTAL	<u>\$ 1,777,545</u>	<u>\$ -</u>	
<b>FINANCIAL AID FUND V</b>			
Transfer from General Fund I	\$ 274,763		Learn & Earn 120,000; Student grants 154,763
Transfer from Special Revenue-Admin. Rest. Fund IX	15,000		Student grants
TOTAL	<u>\$ 289,763</u>	<u>\$ -</u>	

**SCHEDULE OF INTERFUND TRANSFERS**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
<b>ENTERPRISE FUND VI</b>			
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		Bookstore 141,427 Interfund Loan; Laundry 217,700
Transfer from Special Revenue-Admin. Rest. IX	46,640		Bookstore
TOTAL	<u>\$ 405,767</u>	<u>\$ 21,822</u>	
<b>SPECIAL REVENUE-G/C FUND VIII</b>			
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>	
<b>SPECIAL REVENUE-ADMIN. REST. FUND IX</b>			
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 from General Fund I	1,131,748		Athletics 195,261; KLCC 197,564; Specialized Support Services 132,972;
			Staff Health Clinic 248,040; Student Health 280,344; Torch 77,567
Transfer from Internal Service Fund II	1,000		Transfer authority contingency
Transfer from Enterprise Fund VI	1,000		Foodservices
TOTAL	<u>\$ 1,133,748</u>	<u>\$ 284,000</u>	
<b>TOTAL TRANSFERS - ALL FUNDS</b>	<u><u>\$ 4,366,252</u></u>	<u><u>\$ 4,366,252</u></u>	



# GENERAL FUND I

**GENERAL FUND I**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>RESOURCES</b>				
Intergovernmental*	\$ 42,236,527	\$ 38,544,000	\$ 39,630,214	\$ 38,747,225
Tuition & Fees:				
Tuition	23,050,000	26,000,000	20,376,896	19,065,525
Instructional Fees	2,297,900	2,225,000	1,700,599	1,404,297
Other Sources:				
Sale of Goods & Services	1,131,800	500,000	438,122	474,070
Interest Income	450,000	500,000	433,470	263,402
Fees	1,050,428	1,628,478	913,871	1,072,412
Administrative Recovery	850,000	850,000	687,783	591,369
Other	867,730	628,700	1,268,548	680,000
Other - Unidentified Sources	9,384,792	-	-	-
Transfer In from OPE Fund	-	-	2,179,911	-
Transfer In from Internal Service Fund II	3,500	3,500	24,745	3,500
Transfer In from Debt Service Fund III	-	-	250,000	-
Transfer In from Capital Projects Fund IV	-	-	62,537	150,000
Transfer In from Financial Aid Fund V	-	-	-	184,164
Transfer In from Enterprise Fund VI	20,822	20,822	8,040	5,423
Transfer In from Special Revenue Fund VIII	4,000	4,000	-	-
Transfer In from Special Revenue-Admin Fund IX	3,600	3,600	335,377	283,159
Intra-Fund Transfer In	-	-	-	727
Total Operating Revenues	\$ 81,351,099	\$ 70,908,100	\$ 68,310,113	\$ 62,925,273
Beginning Fund Balance	-	4,120,000	2,329,153	8,480,965
<b>TOTAL RESOURCES</b>	<b>\$ 81,351,099</b>	<b>\$ 75,028,100</b>	<b>\$ 70,639,266</b>	<b>\$ 71,406,238</b>
 * Intergovernmental	 \$ 27,846,379	 \$ 24,603,654	 \$ 26,631,787	 \$ 26,353,832
* Property Taxes	14,390,148	13,940,346	12,998,427	12,393,393

**GENERAL FUND I**

	Fiscal Year 2007-2008 PROPOSED Budget	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>EXPENDITURES AND OTHER REQUIREMENTS</b>				
<b>Instruction</b>				
Academic Learning Skills	\$ 2,529,943	\$ 2,225,225	\$ 2,192,216	\$ 2,162,266
Adult Basic and Secondary Education	1,519,933	1,459,452	1,502,390	1,397,850
Advanced Technologies	2,642,590	2,431,332	2,630,647	2,490,366
Art & Applied Design	1,790,740	1,688,589	1,764,829	1,699,760
Business Development Center	716,493	647,347	704,170	668,944
Business Technologies	2,351,720	2,195,662	2,228,321	1,979,750
Continuing Education	1,775,431	1,693,901	1,752,484	993,183
Cooperative Education	1,683,971	1,728,373	1,679,126	1,526,436
Culinary Arts & Hospitality	589,065	461,414	444,944	436,943
Family & Health Careers	5,416,205	4,363,579	4,681,469	4,232,464
Health & Physical Education	1,836,593	1,611,371	1,674,327	1,796,422
Lane Community College at Cottage Grove	682,391	677,040	554,753	581,255
Lane Community College at Florence	638,688	606,331	602,222	609,831
Lane Community College Learning Centers	24,556	26,817	247,680	242,992
Language, Literature and Communication	4,336,770	4,029,323	4,036,246	3,702,134
Mathematics	2,227,241	2,016,832	2,088,122	1,922,953
Music/Dance/Theatre Arts	1,321,260	1,202,876	1,220,865	1,100,349
Science	2,794,431	2,581,949	2,656,551	2,557,248
Social Science	2,438,308	2,222,005	2,281,553	2,196,279
Special Instructional Projects	2,723,559	2,619,621	3,510,266	3,220,188
<b>Total Instruction</b>	<b>\$ 40,073,255</b>	<b>\$ 36,489,039</b>	<b>\$ 38,453,181</b>	<b>\$ 35,517,613</b>
<b>Instructional Support</b>				
College Now	\$ 170,236	\$ 96,983	\$ 113,743	\$ 177,035
Distance Learning	438,671	486,390	419,031	287,784
Instruction & Student Services Office	1,875,825	1,482,641	1,373,955	1,112,380
Instructional Technology Support Service	406,825	377,018	576,612	1,023,856
Library	1,205,064	1,074,726	1,124,252	1,184,397
Professional Development - Faculty	337,661	326,619	74,916	263,939
<b>Total Instructional Support</b>	<b>\$ 4,434,281</b>	<b>\$ 3,844,377</b>	<b>\$ 3,682,508</b>	<b>\$ 4,049,391</b>



**GENERAL FUND I**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>Student Services</b>				
Conference & Culinary Services	\$ 360,207	\$ 312,818	\$ 292,844	\$ 972
Counseling	3,055,574	2,725,838	2,810,456	2,663,887
Disability Services	632,257	586,865	654,730	605,457
Enrollment Services	1,785,671	1,726,411	1,768,708	1,834,382
Student Financial Services	1,318,709	1,200,246	1,218,841	1,218,560
Student Life & Leadership Development	644,917	617,605	674,822	649,272
Women's Program	632,979	614,720	667,647	610,676
<b>Total Student Services</b>	<b>\$ 8,430,315</b>	<b>\$ 7,784,503</b>	<b>\$ 8,088,049</b>	<b>\$ 7,583,206</b>
<b>College Support Services</b>				
Board of Education	\$ 20,000	\$ 20,000	\$ 23,056	\$ 24,138
College Finance	1,147,320	1,037,171	987,095	743,295
College Operations Office	529,092	345,110	511,820	455,789
Curriculum & Scheduling	230,015	207,477	486,647	192,986
Governance & Administration	492,370	488,800	365,686	371,927
Human Resources	1,651,565	1,489,456	1,515,092	1,378,255
Information Technology	3,768,459	3,539,213	3,593,709	2,854,886
Institutional Research, Assessment & Planning	580,680	425,632	439,580	667,119
Lane Community College Foundation	422,833	312,165	478,016	457,765
Mail Services	181,928	166,814	146,481	110,702
Marketing & Public Relations	544,725	534,095	366,647	287,521
Other Expenditures	1,433,500	1,433,500	805,570	1,706,934
President's Office	513,771	498,633	590,867	557,866
Public Safety	759,395	763,404	874,424	899,906
Sustainability	251,510	240,680	281,293	133,437
<b>Total College Support Services</b>	<b>\$ 12,527,163</b>	<b>\$ 11,502,150</b>	<b>\$ 11,465,982</b>	<b>\$ 10,842,526</b>
<b>Plant Operation &amp; Maintenance</b>				
Facilities Management & Planning	\$ 5,921,026	\$ 5,721,753	\$ 6,244,901	\$ 5,355,826
<b>Total Plant Operation &amp; Maintenance</b>	<b>\$ 5,921,026</b>	<b>\$ 5,721,753</b>	<b>\$ 6,244,901</b>	<b>\$ 5,355,826</b>
<b>Financial Aid</b>				
Financial Aid Transfer	\$ 274,763	\$ 228,343	\$ 699,721	\$ 600,413
<b>Total Financial Aid</b>	<b>\$ 274,763</b>	<b>\$ 228,343</b>	<b>\$ 699,721</b>	<b>\$ 600,413</b>

**GENERAL FUND I**

	Fiscal Year 2007-2008 PROPOSED Budget	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>Debt Service</b>				
Debt Service Transfer	\$ 314,990	\$ 428,053	\$ 441,430	\$ 453,650
<b>Total Debt Service</b>	<b>\$ 314,990</b>	<b>\$ 428,053</b>	<b>\$ 441,430</b>	<b>\$ 453,650</b>
<b>Transfer Out:</b>				
To Internal Service Fund II	\$ 185,896	\$ 166,091	\$ 417,911	\$ 342,423
To Capital Projects Fund IV	1,558,785	1,551,201	758,076	2,903,567
To Enterprise Fund VI	359,127	359,127	244,284	773,355
To Special Revenue Fund VIII	4,750	4,750	5,250	22,556
To Special Revenue-Admin Restricted Fund IX	1,131,748	998,051	1,235,682	1,602,089
Intra-Fund Transfer Out	-	-	-	-
<b>Total Transfer Out</b>	<b>\$ 3,240,306</b>	<b>\$ 3,079,220</b>	<b>\$ 2,661,203</b>	<b>\$ 5,643,990</b>
<b>Contingency</b>				
Projects/Provisions	\$ 3,835,000	\$ 3,550,662	\$ -	\$ -
Hold for Allocation	-	-	-	-
<b>Total Contingency</b>	<b>\$ 3,835,000</b>	<b>\$ 3,550,662</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operating Expenditures</b>	<b>\$ 79,051,099</b>	<b>\$ 72,628,100</b>	<b>\$ 71,736,976</b>	<b>\$ 70,046,615</b>
Unappropriated Ending Fund Balance	2,300,000	2,400,000	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS-GENERAL FUND I</b>	<b>\$ 81,351,099</b>	<b>\$ 75,028,100</b>	<b>\$ 71,736,976</b>	<b>\$ 70,046,615</b>
<b>SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS</b>				
Total Operating Revenues	\$ 81,351,099	\$ 70,908,100	\$ 68,310,113	\$ 62,925,273
Less: Total Operating Expenditures	81,351,099	75,028,100	71,736,976	70,046,615
Excess of revenues over (under) expenditures	\$ -	\$ (4,120,000)	\$ (3,426,863)	\$ (7,121,342)
Beginning Fund Balance	-	4,120,000	2,329,153	8,480,965 *
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,097,710)</b>	<b>\$ 1,359,623</b>

\* FY04-05 Beginning Fund Balance includes \$24,066 prior period adjustment interfund transfer for Financial Aid Fund V.

**REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND**

<b>General Fund I</b>	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Personal Services</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Transfers Out</b>	<b>Debt Service</b>	<b>Contingency</b>
<b>Instruction</b>							
Academic Learning Skills	\$ 2,529,943	\$ 2,454,068	\$ 75,875	\$ -	\$ -	\$ -	\$ -
Adult Basic and Secondary Education	1,519,933	1,445,468	74,465	-	-	-	-
Advanced Technologies	2,642,590	2,405,033	237,557	-	-	-	-
Art & Applied Design	1,790,740	1,657,153	133,587	-	-	-	-
Business Development Center	716,493	680,923	35,570	-	-	-	-
Business & Computer Information Technologies	2,351,720	2,266,790	84,930	-	-	-	-
Continuing Education	1,775,431	1,250,363	525,068	-	-	-	-
Cooperative Education	1,683,971	1,583,321	100,650	-	-	-	-
Culinary Arts & Hospitality	589,065	465,365	123,700	-	-	-	-
Family & Health Careers	5,416,205	4,709,994	706,211	-	-	-	-
Health & Physical Education	1,836,593	1,592,418	244,175	-	-	-	-
Lane Community College at Cottage Grove	682,391	572,822	109,569	-	-	-	-
Lane Community College at Florence	638,688	539,708	98,980	-	-	-	-
Lane Community College Learning Centers	24,556	17,967	6,589	-	-	-	-
Language, Literature & Communication	4,336,770	4,229,920	106,850	-	-	-	-
Mathematics	2,227,241	2,170,866	56,375	-	-	-	-
Music/Dance/Theatre Arts	1,321,260	1,255,060	66,200	-	-	-	-
Science	2,794,431	2,681,206	113,225	-	-	-	-
Social Science	2,438,308	2,396,208	42,100	-	-	-	-
Special Instructional Projects	2,723,559	2,723,559	-	-	-	-	-
Workforce Development	33,365	33,365	-	-	-	-	-
<b>Total Instruction</b>	<b>\$ 40,073,255</b>	<b>\$ 37,131,579</b>	<b>\$ 2,941,676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Instructional Support</b>							
College Now	\$ 170,236	\$ 164,959	\$ 5,277	\$ -	\$ -	\$ -	\$ -
Distance Learning	438,671	263,746	174,925	-	-	-	-
Instruction & Student Services Office	1,875,825	1,765,507	110,318	-	-	-	-
Instructional Technology Support Service	406,825	397,566	9,259	-	-	-	-
Library	1,205,064	941,394	263,670	-	-	-	-
Professional Development - Faculty	337,661	264,111	73,550	-	-	-	-
<b>Total Instructional Support</b>	<b>\$ 4,434,281</b>	<b>\$ 3,797,282</b>	<b>\$ 636,999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND**

<b>General Fund I</b>	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Personal Services</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Transfers Out</b>	<b>Debt Service</b>	<b>Contingency</b>
<b>Student Services</b>							
Conference & Culinary Services	\$ 360,207	\$ 360,207	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling	3,055,574	2,924,838	130,736	-	-	-	-
Disability Services	632,257	617,237	15,020	-	-	-	-
Enrollment Services	1,785,671	1,534,021	251,650	-	-	-	-
Student Financial Services	1,318,709	1,195,709	123,000	-	-	-	-
Student Life & Leadership Development	644,917	528,417	116,500	-	-	-	-
Women's Program	632,979	617,342	15,637	-	-	-	-
<b>Total Student Services</b>	<b>\$ 8,430,315</b>	<b>\$ 7,777,772</b>	<b>\$ 652,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>College Support Services</b>							
Board of Education	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
College Finance	1,147,320	1,068,131	79,189	-	-	-	-
College Operations Office	529,092	501,092	28,000	-	-	-	-
Curriculum & Scheduling	230,015	222,640	7,375	-	-	-	-
Governance and Administration	492,370	93,570	398,800	-	-	-	-
Human Resources	1,651,565	1,400,219	251,346	-	-	-	-
Information Technology	3,768,459	2,677,700	795,388	73,500	221,871	-	-
Institutional Research, Assessment & Planning	580,680	569,915	10,765	-	-	-	-
Lane Community College Foundation	422,833	418,333	4,500	-	-	-	-
Mail Services	181,928	154,268	27,660	-	-	-	-
Marketing & Public Relations	544,725	180,625	364,100	-	-	-	-
Other Expenditures	1,433,500	-	1,433,500	-	-	-	-
President's Office	513,771	468,021	45,750	-	-	-	-
Public Safety	759,395	702,405	56,990	-	-	-	-
Sustainability	251,510	201,156	50,354	-	-	-	-
<b>Total College Support Services</b>	<b>\$ 12,527,163</b>	<b>\$ 8,658,075</b>	<b>\$ 3,573,717</b>	<b>\$ 73,500</b>	<b>\$ 221,871</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plant Operation &amp; Maintenance</b>							
Facilities Management & Planning	\$ 5,921,026	\$ 3,048,626	\$ 2,872,400	\$ -	\$ -	\$ -	\$ -
<b>Total Plant Operation &amp; Maintenance</b>	<b>\$ 5,921,026</b>	<b>\$ 3,048,626</b>	<b>\$ 2,872,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Financial Aid</b>							
Financial Aid Transfer	\$ 274,763	\$ -	\$ -	\$ -	\$ 274,763	\$ -	\$ -
<b>Total Financial Aid</b>	<b>\$ 274,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,763</b>	<b>\$ -</b>	<b>\$ -</b>

**REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND**

<b>General Fund I</b>	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Personal Services</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Transfers Out</b>	<b>Debt Service</b>	<b>Contingency</b>
<b>Debt Service</b>							
Debt Service Transfer	\$ 314,990	\$ -	\$ -	\$ -	\$ 314,990	\$ -	\$ -
<b>Total Debt Service</b>	<b>\$ 314,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314,990</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfer Out:</b>							
To Internal Services Fund II	\$ 185,896	\$ -	\$ -	\$ -	\$ 185,896	\$ -	\$ -
To Capital Projects Fund IV	1,558,785	-	-	-	1,558,785	-	-
To Enterprise Fund VI	359,127	-	-	-	359,127	-	-
To Special Revenue Fund VIII	4,750	-	-	-	4,750	-	-
To Special Revenue-Admin. Rest. Fund IX	1,131,748	-	-	-	1,131,748	-	-
<b>Total Transfer Out</b>	<b>\$ 3,240,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,240,306</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contingency</b>							
Projects/Provisions	\$ 3,835,000	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 2,735,000
Unappropriated Ending Fund Balance	2,300,000	-	-	-	-	-	2,300,000
<b>Total Contingency</b>	<b>\$ 6,135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,035,000</b>
<b>Total - General Fund Functions</b>	<b>\$ 81,351,099</b>	<b>\$ 60,413,334</b>	<b>\$ 10,677,335</b>	<b>\$ 1,173,500</b>	<b>\$ 4,051,930</b>	<b>\$ -</b>	<b>\$ 5,035,000</b>
<b>SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS</b>							
Total Operating Revenues	\$ 81,351,099						
Less: Total Operating Expenditures	81,351,099						
Excess of revenues over (under) expenditures	\$ -						
Beginning Fund Balance	-						
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

**INTERNAL SERVICE FUND II****RESOURCES**

## Other Sources:

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
Sale of Goods & Services	\$ 1,489,000	\$ 1,489,000	\$ 1,117,541	\$ 1,158,745
Other	125,500	135,500	125,869	136,603
Transfer In from General Fund I	407,767	374,711	417,911	342,423
Contingency	800,000	800,000	-	-
Total Operating Revenues	\$ 2,822,267	\$ 2,799,211	\$ 1,661,321	\$ 1,637,771
Beginning Fund Balance	164,000	124,000	99,032	70,581
<b>TOTAL RESOURCES</b>	<b>\$ 2,986,267</b>	<b>\$ 2,923,211</b>	<b>\$ 1,760,353</b>	<b>\$ 1,708,352</b>

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

Employee Wellness	\$ 158,131	\$ 140,515	\$ 118,016	\$ 95,058
Motor Pool	115,000	105,000	55,021	31,017
Printing & Graphics	1,077,765	1,075,576	822,161	866,139
Telephone Services	750,871	717,620	493,709	547,314
Warehouse Services	80,000	80,000	82,277	66,292
<b>Transfer Out:</b>				
To General Fund I	3,500	3,500	24,745	3,500
To Special Revenue-Admin Rest. Fund IX	1,000	1,000	-	-
<b>Contingency</b>				
Contingency	800,000	800,000	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 2,986,267</b>	<b>\$ 2,923,211</b>	<b>\$ 1,595,929</b>	<b>\$ 1,609,320</b>

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

Total Operating Revenues	\$ 2,822,267	\$ 2,799,211	\$ 1,661,321	\$ 1,637,771
Less: Total Operating Expenditures	2,986,267	2,923,211	1,595,929	1,609,320
Excess of Revenues, over (under) Expenditures	\$ (164,000)	\$ (124,000)	\$ 65,392	\$ 28,451
Beginning Fund Balance	164,000	124,000	99,032	70,581
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,423</b>	<b>\$ 99,032</b>

**DEBT SERVICE FUND III**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>RESOURCES</b>				
Intergovernmental (Property Taxes)	<b>\$ 4,827,418</b>	\$ 4,877,747	\$ 5,504,474	\$ 5,306,346
Other Sources:				
Interest Income	250	250	61,767	27,339
Employee benefits-PERS bond	2,949,250	2,794,250	2,644,250	2,259,250
Transfer In from General Fund I	314,990	428,053	191,430	453,650
Total Operating Revenues	<b>\$ 8,091,908</b>	\$ 8,100,300	\$ 8,401,921	\$ 8,046,585
Beginning Fund Balance	1,500,000	1,200,000	1,522,492	1,186,199
<b>TOTAL RESOURCES</b>	<b>\$ 9,591,908</b>	<b>\$ 9,300,300</b>	<b>\$ 9,924,413</b>	<b>\$ 9,232,784</b>

**EXPENDITURES AND OTHER  
REQUIREMENTS**

<b>Debt Service</b>				
General Obligation Bond Principal	<b>\$ 5,055,000</b>	\$ 4,610,000	\$ 4,190,000	\$ 3,885,000
General Obligation Bond Interest	1,266,668	1,201,747	997,197	958,311
General Obligation Bond Fees	1,000	1,000	825	1,325
Pension Bond Principal & Interest	2,949,250	3,054,500	2,644,249	1,652,657
Pension Bond Fees	5,000	5,000	2,102	1,600
Debt Obligations Principal	260,000	355,000	350,000	1,211,400
Debt Obligations Interest	54,990	73,053	90,841	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 9,591,908</b>	<b>\$ 9,300,300</b>	<b>\$ 8,275,215</b>	<b>\$ 7,710,293</b>

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

Total Operating Revenues	<b>\$ 8,091,908</b>	\$ 8,100,300	\$ 8,401,921	\$ 8,046,585
Less: Total Operating Expenditures	<b>9,591,908</b>	9,300,300	8,275,215	7,710,293
Excess of Revenues, over (under) Expenditures	<b>\$ (1,500,000)</b>	\$ (1,200,000)	\$ 126,706	\$ 336,292
Beginning Fund Balance	1,500,000	1,200,000	1,522,492	1,186,199
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,649,198</b>	<b>\$ 1,522,491</b>



**CAPITAL PROJECTS FUND IV**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>RESOURCES</b>				
Other Sources:				
Interest Income	\$ 50,000	\$ 50,000	\$ 291,365	\$ 60,513
Other	445,000	295,000	264,699	172,771
Transfer In from General Fund I	1,558,785	1,551,201	1,008,076	2,903,567
Transfer In from Special Revenue-Admin Rest. Fund IX	218,760	218,760	150,000	497,558
Contingency	2,000,000	2,000,000	-	-
Total Operating Revenues	\$ 4,272,545	\$ 4,114,961	\$ 1,714,140	\$ 3,634,409
Beginning Fund Balance	865,000	3,005,000	5,271,605	4,379,798
<b>TOTAL RESOURCES</b>	<b>\$ 5,137,545</b>	<b>\$ 7,119,961</b>	<b>\$ 6,985,745</b>	<b>\$ 8,014,207</b>

**EXPENDITURES AND OTHER  
REQUIREMENTS**

College Support Services				
Information Technology (LASR Project)	\$ 295,000	\$ 525,000	\$ 159,017	\$ 158,737
<b>Plant Operation &amp; Maintenance</b>				
Facilities Management & Planning	1,390,000	1,950,000	1,804,953	218,759
<b>Plant Additions</b>				
Bond Project	100,000	2,100,000	565,670	891,046
Facilities Management & Planning	1,352,545	544,961	1,520,986	1,324,059
<b>Transfer Out:</b>				
To General Fund I	-	-	453,964	150,000
<b>Contingency</b>				
Contingency	2,000,000	2,000,000	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 5,137,545</b>	<b>\$ 7,119,961</b>	<b>\$ 4,504,590</b>	<b>\$ 2,742,601</b>

**SUMMARY OF CAPITAL PROJECTS FUND  
RESOURCES AND REQUIREMENTS**

Total Operating Revenues	\$ 4,272,545	\$ 4,114,961	\$ 1,714,140	\$ 3,634,409
Less: Total Operating Expenditures	5,137,545	7,119,961	4,504,590	2,742,601
Excess of Revenues, over (under) Expenditures	\$ (865,000)	\$ (3,005,000)	\$ (2,790,450)	\$ 891,808
Beginning Fund Balance	865,000	3,005,000	5,271,605	4,379,798
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,481,155</b>	<b>\$ 5,271,606</b>

**FINANCIAL AID FUND V**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b><u>RESOURCES</u></b>				
Intergovernmental	\$ 43,653,000	\$ 42,603,000	\$ 33,167,315	\$ 33,197,036
Other Sources:				
Interest Income	75,000	100,000	59,812	79,421
Administrative Recovery	-	-	-	42,200
Other	2,100,000	2,100,000	2,212,161	2,094,651
Transfer In from General Fund I	274,763	228,343	699,721	725,240
Transfer In from Special Revenue-Admin. Rest. Fund IX	15,000	15,000	22,592	-
Intra-fund Transfer In	-	130,000	-	-
Contingency	2,000,000	2,000,000	-	-
Total Operating Revenues	\$ 48,117,763	\$ 47,176,343	\$ 36,161,601	\$ 36,138,548
Beginning Fund Balance	423,350	398,350	1,007,897	532,694
<b>TOTAL RESOURCES</b>	<b>\$ 48,541,113</b>	<b>\$ 47,574,693</b>	<b>\$ 37,169,498</b>	<b>\$ 36,671,242</b>
<b><u>EXPENDITURES AND OTHER REQUIREMENTS</u></b>				
<b><u>REQUIREMENTS</u></b>				
<b>Student Services</b>				
Job Placement Office	\$ -	\$ 120,000	\$ 320,067	\$ 303,442
<b>Financial Aid</b>				
College Workstudy	822,350	822,350	843,050	590,015
Financial Aid	45,718,763	44,502,343	35,311,905	34,622,948
<b>Transfer Out:</b>				
Intra-fund Transfer Out	-	130,000	-	184,164
<b>Contingency</b>				
Contingency	2,000,000	2,000,000	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 48,541,113</b>	<b>\$ 47,574,693</b>	<b>\$ 36,475,022</b>	<b>\$ 35,700,569</b>
<b>SUMMARY OF FINANCIAL AID FUND RESOURCES AND REQUIREMENTS</b>				
Total Operating Revenues	\$ 48,117,763	\$ 47,176,343	\$ 36,161,601	\$ 36,138,548
Less: Total Operating Expenditures	48,541,113	47,574,693	36,475,022	35,700,569
Excess of Revenues, over (under) Expenditures	\$ (423,350)	\$ (398,350)	\$ (313,421)	\$ 437,979
Beginning Fund Balance	423,350	398,350	1,007,897	532,694
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 694,476</b>	<b>\$ 970,673</b>

**ENTERPRISE FUND VI**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>RESOURCES</b>				
Sale of Goods & Services	\$ 8,137,000	\$ 8,013,211	\$ 7,270,331	\$ 6,957,692
Other Sources	570,000	445,000	394,760	255,964
Transfer In from General Fund I	359,127	359,127	385,711	773,355
Transfer In from Special Revenue-Admin. Rest. Fund IX	46,640	46,640	130,772	-
Contingency	1,000,000	1,000,000	-	-
Total Operating Revenues	\$ 10,112,767	\$ 9,863,978	\$ 8,181,574	\$ 7,987,011
Beginning Fund Balance	925,000	820,000	2,540,323	2,390,354
<b>TOTAL RESOURCES</b>	<b>\$ 11,037,767</b>	<b>\$ 10,683,978</b>	<b>\$ 10,721,897</b>	<b>\$ 10,377,365</b>

**EXPENDITURES AND  
OTHER REQUIREMENTS**

<b>Instruction</b>				
Performance Season	\$ 22,000	\$ -	\$ 9,260	\$ 6,165
Specialized Support Services	-	-	7,165	-
<b>Student Services</b>				
ASLCC (Prior Years)	-	-	11,806	24,246
ASLCC Childcare Coop (Prior Years)	-	-	321	891
Bookstore	6,888,067	6,887,067	6,107,830	5,165,566
Foodservices	1,578,178	1,579,178	1,423,827	1,343,484
Hospitality & Conference Services	1,100,000	825,000	770,657	1,024,710
<b>College Support Services</b>				
Laundry	427,700	370,911	291,653	266,557
<b>Expenditures and Other Requirements Sub-total</b>	<b>\$ 10,015,945</b>	<b>\$ 9,662,156</b>	<b>\$ 8,622,495</b>	<b>\$ 7,831,619</b>

- Continued -

**ENTERPRISE FUND VI**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>Transfer Out:</b>				
To General Fund I	\$ 20,822	\$ 20,822	\$ 8,040	\$ 5,423
To Special Revenue-Admin Rest. Fund IX	1,000	1,000	11,036	-
<b>Contingency</b>				
Contingency	1,000,000	1,000,000	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 11,037,767</b>	<b>\$ 10,683,978</b>	<b>\$ 8,641,571</b>	<b>\$ 7,837,042</b>
 <b>SUMMARY OF ENTERPRISE FUND RESOURCES AND REQUIREMENTS</b>				
Total Operating Revenues	\$ 10,112,767	\$ 9,863,978	\$ 8,181,574	\$ 7,987,011
Less: Total Operating Expenditures	11,037,767	10,683,978	8,641,571	7,837,042
Excess of Revenues, over (under) Expenditures	\$ (925,000)	\$ (820,000)	\$ (459,997)	\$ 149,969
 Beginning Fund Balance	925,000	820,000	2,540,323	2,390,354
 <b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,080,326</b>	<b>\$ 2,540,323</b>

**SPECIAL REVENUE FUND VIII**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>RESOURCES</b>				
Intergovernmental	<b>\$ 10,543,750</b>	\$ 10,539,000	\$ 7,338,051	\$ 6,673,263
Tuition & Fees:				
Tuition		6,000	36,737	30,775
Instructional Fees		50,000	77,121	95,988
Other Sources:				
Grants & Contracts	<b>1,347,250</b>	572,000	227,951	289,607
Other	-	724,000	58,499	78,210
Transfer In from General Fund I	<b>4,750</b>	4,750	5,250	22,556
Contingency	<b>2,000,000</b>	2,000,000	-	-
Total Operating Revenues	<b>\$ 13,895,750</b>	\$ 13,895,750	\$ 7,743,609	\$ 7,190,399
Beginning Fund Balance	<b>200,000</b>	200,000	178,726	172,115
<b>TOTAL RESOURCES</b>	<b>\$ 14,095,750</b>	<b>\$ 14,095,750</b>	<b>\$ 7,922,335</b>	<b>\$ 7,362,514</b>
<b>EXPENDITURES AND OTHER REQUIREMENTS</b>				
<b>Instruction</b>				
Funded Projects	<b>\$ 6,593,000</b>	\$ 6,593,000	\$ 3,698,758	\$ 3,692,305
<b>Instructional Support</b>				
Funded Projects	<b>103,000</b>	103,000	12,311	16,268
<b>Student Services</b>				
Funded Projects	<b>387,200</b>	387,200	262,846	254,050
<b>Community Services</b>				
Funded Projects	<b>4,860,800</b>	4,860,800	3,767,851	3,221,165
<b>College Support Services</b>				
Funded Projects	<b>147,750</b>	147,750	-	-
<b>Expenditures and Other Requirements Sub-total</b>	<b>\$ 12,091,750</b>	<b>\$ 12,091,750</b>	<b>\$ 7,741,766</b>	<b>\$ 7,183,788</b>

- Continued -

**SPECIAL REVENUE FUND VIII**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	Fiscal Year 2006-2007 CURRENT Budget	Fiscal Year 2005-2006 ACTUAL Amounts	Fiscal Year 2004-2005 ACTUAL Amounts
<b>Transfer Out:</b>				
To General Fund I	4,000	4,000	-	-
To Special Revenue-Admin Restricted Fund IX	-		9,227	
<b>Contingency</b>				
Contingency	2,000,000	2,000,000		-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 14,095,750</b>	<b>\$ 14,095,750</b>	<b>\$ 7,750,993</b>	<b>\$ 7,183,788</b>

**SUMMARY OF SPECIAL REVENUE FUND  
RESOURCES AND REQUIREMENTS**

Total Operating Revenues	<b>\$ 13,895,750</b>	\$ 13,895,750	\$ 7,743,609	\$ 7,190,399
Less: Total Operating Expenditures	<b>14,095,750</b>	14,095,750	7,750,993	7,183,788
Excess of Revenues, over (under) Expenditures	<b>\$ (200,000)</b>	\$ (200,000)	\$ (7,384)	\$ 6,611
Beginning Fund Balance	<b>200,000</b>	200,000	178,726	172,115
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171,342</b>	<b>\$ 178,726</b>

**SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>RESOURCES</b>				
Intergovernmental	\$ -	\$ -	\$ 11,054	\$ -
Tuition & Fees:				
Tuition	652,000	652,000	481,210	864,638
Instructional Fees	1,752,340	1,707,840	1,943,271	1,755,103
Non-Mandatory Fees	860,800	860,800	748,378	617,036
Other Fees & Charges	359,600	264,600	191,774	176,462
Sale of Goods and Services	1,017,600	939,200	1,120,579	1,051,755
Interest Income	13,000	13,000	17,786	13,189
Other Sources	2,646,800	2,666,114	2,049,870	2,441,248
Fees-Technology	925,000	925,000	881,015	876,711
Fees-Transportation	535,000	535,000	515,611	478,164
Transfer In from General Fund I	1,131,748	998,051	1,244,909	1,482,535
Transfer In from Internal Service Fund II	1,000	1,000	-	-
Transfer In from Enterprise Fund VI	1,000	1,000	11,036	-
Intra-fund Transfer In	500	150,500	-	-
Total Operating Revenues	\$ 9,896,388	\$ 9,714,105	\$ 9,216,493	\$ 9,756,842
Beginning Fund Balance	4,748,000	4,719,000	4,054,697	2,720,777
<b>TOTAL RESOURCES</b>	<b>\$ 14,644,388</b>	<b>\$ 14,433,105</b>	<b>\$ 13,271,190</b>	<b>\$ 12,477,619</b>

**EXPENDITURES AND OTHER REQUIREMENTS**

<b>Instruction</b>				
Contract Training	\$ 700,000	\$ 700,000	\$ 311,494	\$ 868,431
Energy Management Program	550,000	550,000	469,526	396,995
Flight Technology	1,319,200	1,319,200	1,274,589	1,215,844
Mechanical Services	11,500	11,500	12,960	8,741
Non-Reimbursed Instruction	630,000	630,000	186,885	97,202
RTECH	49,400	6,000	120,811	44,054
Specialized Support Services	302,972	291,432	264,048	412,266
Student Restaurant	38,000	38,000	26,294	34,225
Tuition Based Programs	-	-	154	-
<b>Total Instruction</b>	<b>\$ 3,601,072</b>	<b>\$ 3,546,132</b>	<b>\$ 2,666,761</b>	<b>\$ 3,077,758</b>

**SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED**

	<b>Fiscal Year 2007-2008 PROPOSED Budget</b>	<b>Fiscal Year 2006-2007 CURRENT Budget</b>	<b>Fiscal Year 2005-2006 ACTUAL Amounts</b>	<b>Fiscal Year 2004-2005 ACTUAL Amounts</b>
<b>Instructional Support</b>				
OSBDCN	50,000	50,000	36,946	9,603
<b>Community Services</b>				
KLCC FM Operations	2,615,924	2,680,424	2,512,739	1,391,388
KLCC FM Quasi-Endowment	311,500	311,500	-	10,832
<b>Student Services</b>				
ASLCC	372,360	372,360	312,080	393,038
ASLCC Childcare Coop	382,620	337,620	345,814	336,287
Athletics	483,761	519,571	489,898	343,536
International Students Program	78,000	-	-	-
Student Health Services	657,344	654,081	472,235	483,264
The Torch	152,267	152,267	142,469	115,311
Women's Program	24,500	-	-	-
<b>College Support Services</b>				
Staff Health Clinic	381,040	364,650	232,934	181,967
PERS Reserve Transfer	3,500,000	3,500,000		-
Technology Fee	1,215,000	1,125,000	782,045	960,148
Transportation	385,000	385,000	368,591	325,917
<b>Transfers Out:</b>				
To General Fund I	3,600	3,600	335,377	283,158
To Capital Projects Fund IV	218,760	218,760	150,000	497,558
To Financial Aid Fund V	15,000	15,000	22,412	13,158
To Enterprise Fund VI	46,640	46,640	129,551	-
Intra-fund Transfer Out	150,000	150,500	1,401	-
<b>Contingency</b>				
Contingency		-	-	-
<b>TOTAL EXPENDITURES AND OTHER REQUIREMENTS</b>	<b>\$ 14,644,388</b>	<b>\$ 14,433,105</b>	<b>\$ 9,001,253</b>	<b>\$ 8,422,922</b>
<b>SUMMARY OF SPECIAL REVENUE-ADMIN. REST. FUND RESOURCES AND REQUIREMENTS</b>				
Total Operating Revenues	\$ 9,896,388	\$ 9,714,105	\$ 9,216,493	\$ 9,756,842
Less: Total Operating Expenditures	14,644,388	14,433,105	9,001,253	8,422,922
Excess of Revenues, over (under) Expenditures	\$ (4,748,000)	\$ (4,719,000)	\$ 215,240	\$ 1,333,920
Beginning Fund Balance	4,748,000	4,719,000	4,054,697	2,720,777
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,269,937</b>	<b>\$ 4,054,697</b>





# PERSONAL SERVICES

<b>FTE BY EXPENSE FUNCTION</b>	<b>FY08</b>	<b>FY07</b>	<b>FY06</b>
<b>INSTRUCTION</b>			
Academic Learning Skills	19.250	19.166	19.667
Adult Basic and Secondary Education	14.362	14.363	15.520
Advanced Technologies	22.416	22.613	26.146
Art & Applied Design	14.230	14.000	14.490
Business Development Center	7.503	7.453	7.953
Business & Computer Information Technologies	19.600	18.935	21.549
Continuing Education	10.476	10.893	11.493
Cooperative Education	13.940	13.790	15.790
Culinary Arts & Hospitality	4.500	3.050	3.300
Energy Management Program	2.000	2.000	2.000
Family & Health Careers	48.663	39.689	39.542
Flight Technology	7.000	7.000	8.000
Health & Physical Education	17.715	15.483	17.668
Lane Community College at Cottage Grove	3.431	3.471	3.471
Lane Community College at Florence	4.169	4.111	4.111
Lane Community College Learning Centers	0.250	0.250	3.250
Language, Literature & Communication	35.046	34.148	35.630
Mathematics	22.854	22.854	24.851
Music/Dance/Theatre Arts	12.966	12.966	12.966
Science	23.085	22.585	24.931
Social Science	23.750	24.750	25.552
Special Instructional Projects	3.100	2.000	1.611
Specialized Support Services	1.568	1.832	1.643
Workforce Development	0.250	-	0.250
	<b>332.124</b>	<b>317.402</b>	<b>341.384</b>
<b>INSTRUCTIONAL SUPPORT</b>			
College Now	2.000	1.833	1.833
Distance Learning	3.535	3.535	4.035
Instruction & Student Services Office	8.250	10.185	10.272
Instructional Technology Support Service	4.917	5.841	9.065
Library	12.800	12.350	13.600
	<b>31.502</b>	<b>33.744</b>	<b>38.805</b>
<b>STUDENT SERVICES</b>			
ASLCC Childcare Cooperative	5.434	5.166	5.166
ASLCC Legal Services	1.000	1.000	1.000
Athletics	2.740	2.950	2.508
Bookstore	12.155	11.350	11.350
Conference & Culinary Services	12.568	11.090	8.468
Counseling	31.550	31.300	34.300
Disability Services	5.250	5.250	5.250
Enrollment Services	21.750	21.750	24.500
Foodservices	9.692	9.265	9.265

<b>FTE BY EXPENSE FUNCTION</b>	<b>FY08</b>	<b>FY07</b>	<b>FY06</b>
<b>STUDENT SERVICES (continued)</b>			
Student Financial Services	15.500	15.000	16.500
Student Health	5.292	5.000	4.800
Student Life & Leadership	6.000	6.000	7.000
The Torch	1.170	1.170	1.295
Women's Program	6.300	6.000	6.750
	<b>136.401</b>	<b>132.291</b>	<b>138.152</b>
<b>COMMUNITY SERVICES</b>			
KLCC Administration	11.300	11.200	13.400
	<b>11.300</b>	<b>11.200</b>	<b>13.400</b>
<b>COLLEGE SUPPORT SERVICES</b>			
College Finance	13.000	12.625	13.125
College Operations Office	4.000	3.250	5.000
Curriculum & Scheduling	3.250	3.750	4.250
Employee Wellness	1.000	1.000	1.000
Human Resources	15.215	14.215	15.350
Information Technology	30.000	29.500	33.500
Institutional Research, Assessment & Planning	6.000	4.500	5.000
Lane Community College Foundation	4.000	3.000	3.000
Laundry	3.764	4.500	4.689
Mail Services	2.625	2.625	3.125
Marketing & Public Relations	1.900	1.900	1.900
President's Office	3.500	3.500	4.810
Printing & Graphics	8.000	8.000	8.000
Public Safety	10.500	10.586	12.286
Staff Health Clinic	3.000	3.000	3.500
Sustainability	3.127	2.127	3.127
	<b>112.881</b>	<b>108.078</b>	<b>121.662</b>
<b>PLANT OPERATIONS &amp; MAINTENANCE</b>			
Facilities Administration	50.460	51.750	58.250
	<b>50.460</b>	<b>51.750</b>	<b>58.250</b>
<b>PLANT ADDITIONS</b>			
Bond Project/Management	1.000	1.000	1.000
Small Capital Projects	1.000	1.000	2.000
	<b>2.000</b>	<b>2.000</b>	<b>3.000</b>
<b>TOTALS</b>	<b>676.668</b>	<b>656.465</b>	<b>714.653</b>

**SALARIES PAID FROM MORE THAN ONE SOURCE**

<b>Position Title</b>	<b>Department/Division</b>	<b>Expense Function</b>	<b>Salary</b>	<b>Total</b>
Administrative Coordinator	Human Resources	College Support Services	17,700	
	Special Instructional Projects	Instruction	8,850	
	Professional Development - Faculty	Instructional Support	8,850	35,400
Administrative Specialist	Student Life & Leadership - Fund I	Student Services	28,937	
	Student Life & Leadership - Fund IX	Student Services	9,646	38,583
Executive Assistant to the President	President's Office	College Support Services	35,366	
	Marketing & Public Relations	College Support Services	35,366	70,732
Faculty Instructor	Health & Physical Education	Instruction	54,205	
	Athletics	Student Services	6,022	60,227
Faculty Instructor	Curriculum & Scheduling	College Support Services	33,628	
	Institutional Research, Assessment & Planning	College Support Services	33,628	67,256
Faculty Instructor	Special Instructional Projects	Instruction	40,354	
	Language, Literature & Communication	Instruction	26,902	67,256
Faculty Instructor	Social Science	Instruction	31,242	
	Special Instructional Projects	Instruction	31,242	62,484
Faculty Instructor	Athletics	Student Services	42,602	
	Health & Physical Education	Instruction	11,325	53,927
Faculty Instructor	Family & Health Careers	Instruction	49,986	
	Cooperative Education	Instruction	12,497	62,483
Faculty Instructor	Art & Applied Design	Instruction	24,144	
	Special Instructional Projects	Instruction	24,144	48,288
Faculty Nurse	Student Health - Primary Care	Student Services	27,975	
	Student Health - Administration	Student Services	27,975	55,950
Instructional Specialist	Advanced Technologies - Automotive	Instruction	13,882	
	Advanced Technologies - Diesel	Instruction	13,882	27,764
Project Coordinator	College Finance - Accounting	College Support Services	26,334	
	College Finance - Investments/Dispersements	College Support Services	26,334	52,668
Director	Specialized Support Services	Instruction	43,168	
	Laundry	College Support Services	15,501	58,669

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