

PROPOSED



BUDGET DOCUMENT
FISCAL YEAR 2008-2009

Lane Community College
2008-2009 Budget Committee

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Tony McCown
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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 2006-07 academic year, 17,140 students enrolled in credit classes and 18,526 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

Tony McCown, Urban Planner, Eugene
elected May 2007, term expires June 30, 2011
Zone 2-Northern

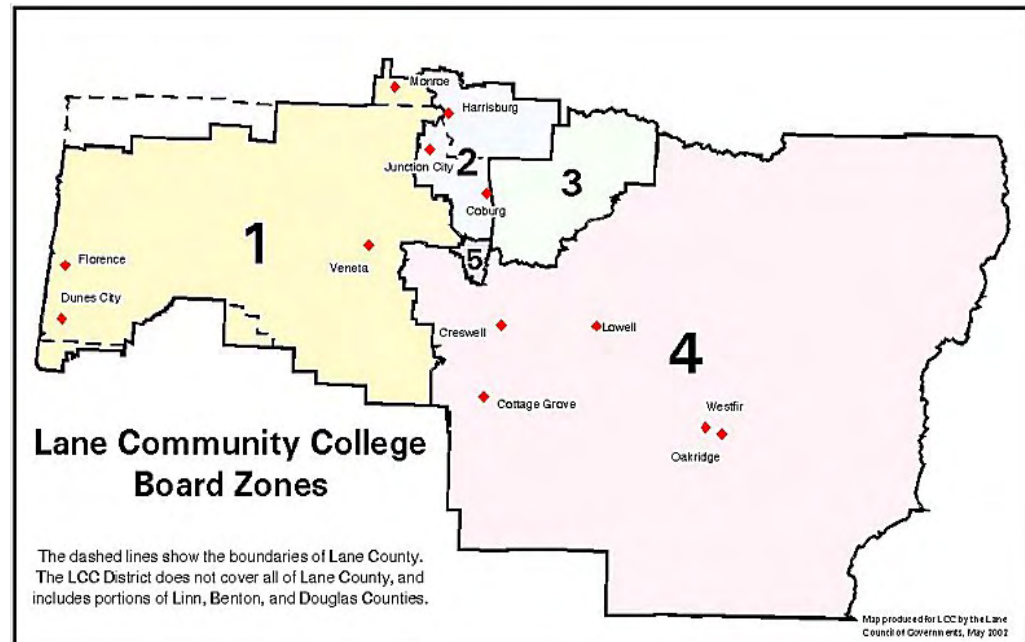
Pat Riggs-Henson, Employment Specialist, Springfield
elected May 2005, term expires June 30, 2009
Zone 3-Marcola and Springfield

Susie Johnston, Conference Planner, Pleasant Hill
elected May 2005, term expires June 30, 2009
Zone 4-Eastern

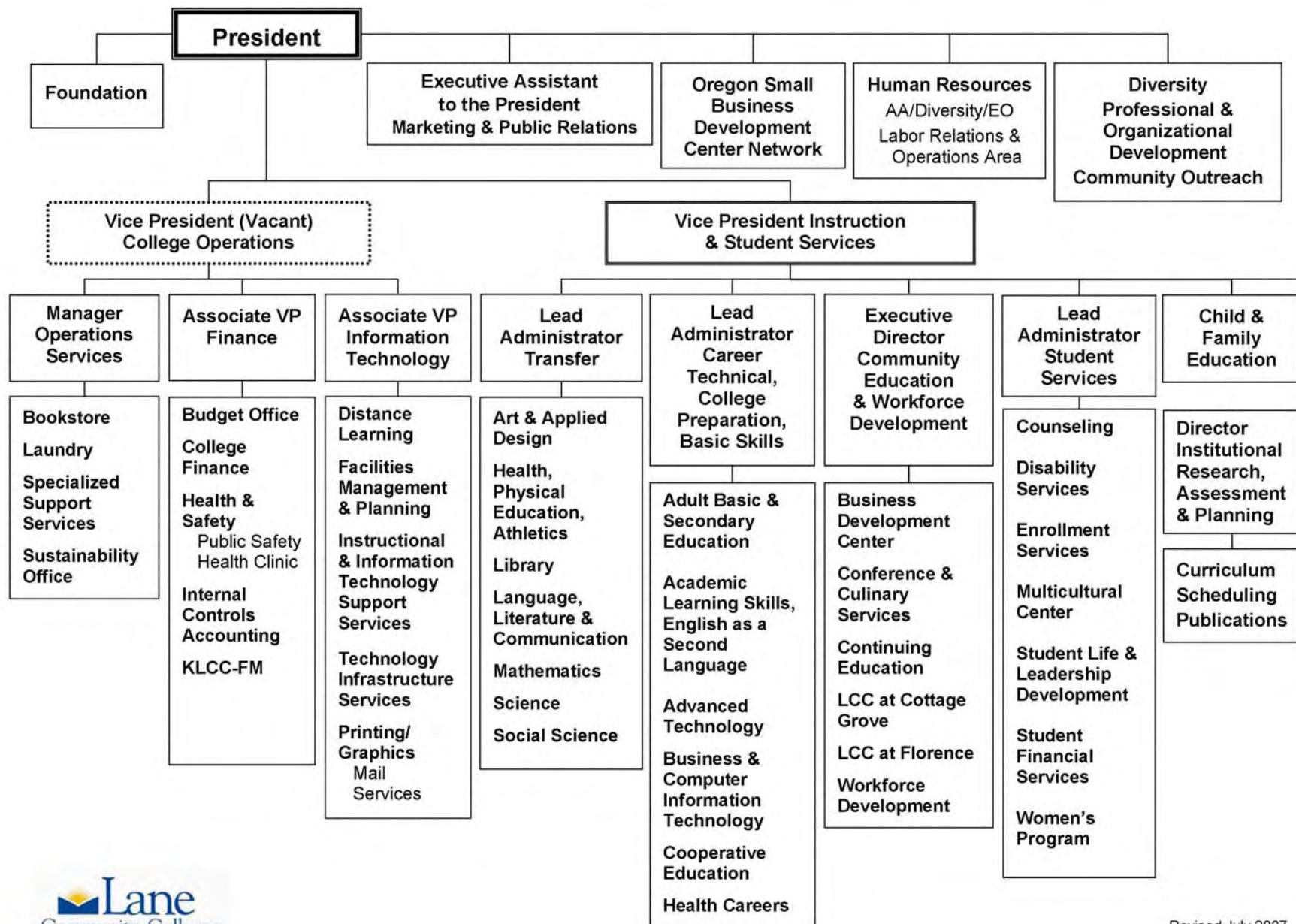
Pat Albright, retired Teacher, Eugene
appointed April 2007, elected May 2007, term expires June 30, 2011
Zone 5-Central Eugene

Roger C. Hall, Radiologist, Eugene
elected March 1991, re-elected March 1995, re-elected March 1999, re-elected May 2003, re-elected May 2007, term expires June 30, 2011
At-Large, Position 6

Robert Ackerman, Attorney, Eugene
elected May 2007, term expires June 30, 2011
At-Large, Position 7



Organization Chart



Organizational Units

Lane Community College is structured into the following organizational units:

Instruction

The Instructional unit'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.

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.

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

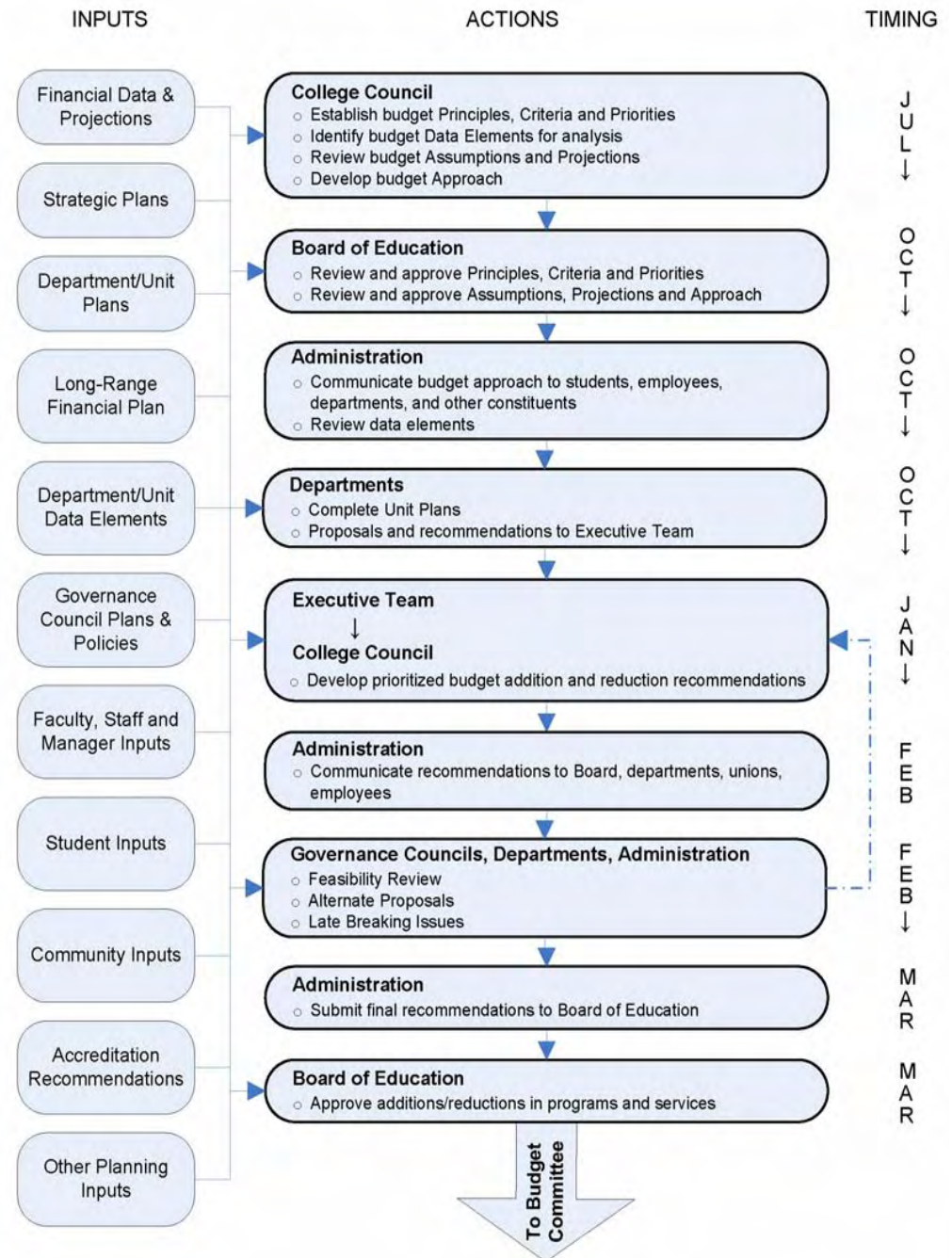
The administration and Executive Team are responsible for providing guidance to the work of the College Council, communicating budget information to campus constituencies, and reviewing and prioritizing addition and reduction recommendations.

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

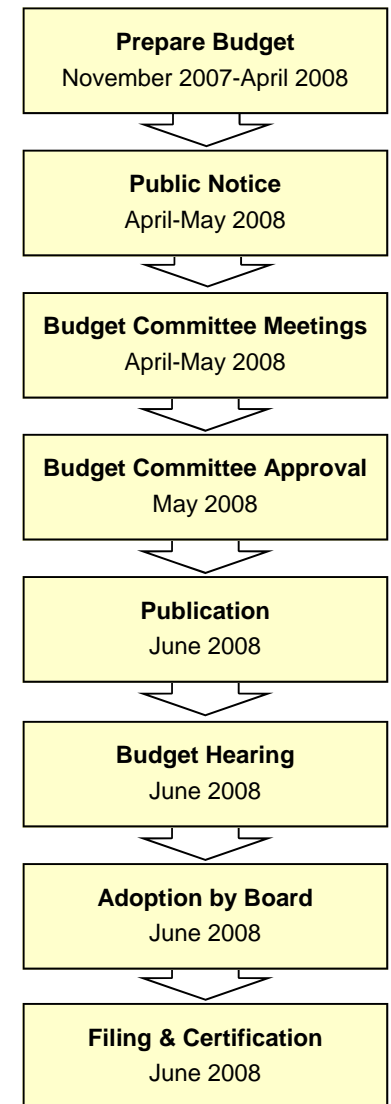
IV. Public Notice

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.

2008-2009 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 SCHEDULES

SUMMARY - ALL FUNDS

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
General Fund I	\$ 76,071,438	\$ 73,401,256	\$ 67,878,654	\$ 71,736,976
Internal Service Fund II	1,891,860	2,186,267	1,530,384	1,595,929
Debt Service Fund III	10,404,270	9,591,908	8,601,301	8,275,215
Capital Projects Fund IV	3,258,760	3,137,545	3,573,721	4,504,590
Financial Aid Fund V	46,531,514	46,541,113	36,513,207	36,475,022
Enterprise Fund VI	11,128,484	10,007,768	8,067,449	8,641,571
Special Revenue Fund VIII	12,091,000	12,095,750	8,404,847	7,750,993
Special Revenue-Admin. Restricted Fund IX	9,824,165	14,640,388	7,892,935	9,001,253
Total	\$ 171,201,492	\$ 171,601,995	\$ 142,462,498	\$ 147,981,549

CONSOLIDATED RESOURCES & REQUIREMENTS - ALL FUNDS

SUMMARY OF ALL FUNDS	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Current Operating Resources				
Intergovernmental	\$ 106,719,227	\$ 102,484,881	\$ 85,236,622	\$ 85,651,108
Tuition & Fees:				
Tuition	23,730,994	23,911,363	21,244,375	20,894,843
Instructional & Student Fees	7,886,818	7,475,368	6,995,720	6,779,866
Other Sources:				
Sale of Goods & Services	13,346,000	12,478,900	11,124,463	10,467,202
Interest Income	602,750	598,250	745,582	864,200
Rents, Contracts, Gifts, Donations, Bad Debt Recovery	10,013,180	11,491,630	8,684,238	9,605,535
Fund Transfers	5,026,524	4,336,252	5,608,580	7,128,018
Contingency	-	-	-	-
Total Current Operating Resources	\$ 167,325,493	\$ 162,776,644	\$ 139,639,580	\$ 141,390,772
Current Requirements				
By Function:				
Instruction	\$ 49,370,113	\$ 46,238,286	\$ 43,204,088	\$ 44,827,960
Instructional Support	3,519,948	3,833,078	3,507,896	3,807,031
Student Services	21,290,902	19,419,232	17,450,113	18,747,899
Community Services	6,970,723	7,937,724	5,868,091	6,280,590
College Support Services	16,053,475	19,789,987	14,503,033	14,803,305
Plant Operation & Maintenance	7,444,908	6,825,832	6,099,096	8,049,854
Plant Additions	1,243,760	1,452,545	2,399,712	2,086,656
Financial Aid	46,411,514	46,541,113	36,349,420	36,154,955
Debt Service	10,404,270	9,591,908	8,601,301	8,275,215
Fund Transfers	5,026,528	4,336,252	4,479,748	4,948,107
Contingency	3,465,350	5,636,039	-	-
Total Current Operating Requirements	\$ 171,201,492	\$ 171,601,996	\$ 142,462,498	\$ 147,981,572
Excess (deficit) Current Resources				
Current Requirements	\$ (3,876,000)	\$ (8,825,352)	\$ (2,822,918)	\$ (6,590,800)
Beginning Fund Balance	3,876,000	8,825,350	10,413,148	17,003,925
Ending Fund Balance	\$ -	\$ -	\$ 7,590,230	\$ 10,413,125

SCHEDULE OF INTERFUND TRANSFERS

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
GENERAL FUND I			
Transfer to Internal Service Fund II	\$	\$ 384,361	Employee Wellness 138,339; Printing & Graphics 26,571; Telecommunications 219,451
Transfer to Debt Service Fund III		302,770	Full faith & credit debt obligation - annual payment - misc.
Transfer to Capital Projects Fund IV		1,485,000	Major maintenance 1,110,000; Capital repair & improvement 385,000
Transfer to Financial Aid Fund V		599,517	
Transfer to Enterprise Fund VI		299,845	Learn & Earn 120,000; Student grants 160,025; Federal Match 319,492
Transfer to Special Revenue-G/C Fund VIII		-	Bookstore Interfund Loan 141,427; Laundry 158,418
Transfer to Special Revenue-Admin. Rest. IX		1,521,925	Student grants
			Athletics 195,261; KLCC 197,564; Specialized Support Services 110,320; Staff Health Clinic 233,670; Student Health 272,030; Torch 75,464
Transfer from Internal Service Fund II	3,500		Transfer authority contingency
Transfer from Enterprise Fund VI	139,610		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>\$ 150,710</u>	<u>\$ 4,593,418</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	384,361		Employee Wellness 138,339; Printing & Graphics 26,571; Telecommunications 219,451
TOTAL	<u>\$ 384,361</u>	<u>\$ 4,500</u>	
DEBT SERVICE FUND III			
Transfer from General Fund I	\$ 302,770	\$	Full faith & credit debt obligation - annual payment - misc.
Transfer from Capital Projects Fund IV	-		
TOTAL	<u>\$ 302,770</u>	<u>\$ -</u>	

- continued -

SCHEDULE OF INTERFUND TRANSFERS

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
CAPITAL PROJECTS FUND IV			
Transfer from General Fund I	\$ 1,485,000	\$	Major maintenance 1,110,000; Capital repair & improvement 385,000
Transfer from Enterprise Fund VI	-		
Transfer from Special Revenue-Admin. Rest. IX	218,760		Transportation/parking 150,000; Longhouse 68,760
TOTAL	<u>\$ 1,703,760</u>	<u>\$ -</u>	
FINANCIAL AID FUND V			
Transfer from General Fund I	\$ 599,517	\$	Learn & Earn 120,000; Student grants 160,025; Federal Match 319,492
Transfer from Special Revenue-Admin. Rest. Fund IX	15,000		Student grants
TOTAL	<u>\$ 614,517</u>	<u>\$ -</u>	
ENTERPRISE FUND VI			
Transfer to General Fund I	\$	\$ 139,610	Foodservices
Transfer to Special Revenue-Admin. Rest. IX		1,000	Foodservices
Transfer from General Fund I	299,845		Bookstore Interfund Loan 141,427; Laundry 158,418
Transfer from Special Revenue-Admin. Rest. IX	46,640		Bookstore
TOTAL	<u>\$ 346,485</u>	<u>\$ 140,610</u>	
SPECIAL REVENUE-G/C FUND VIII			
Transfer to General Fund I	\$	\$ 4,000	Transfer authority contingency
TOTAL	<u>\$ -</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 from General Fund I	1,521,925		Athletics 195,261; KLCC 197,564; Specialized Support Services 110,320; Staff Health Clinic 233,670; Student Health 272,030; Torch 75,464
Transfer from Internal Service Fund II	1,000		Transfer authority contingency
Transfer from Enterprise Fund VI	1,000		Foodservices
TOTAL	<u>\$ 1,523,925</u>	<u>\$ 284,000</u>	
TOTAL TRANSFERS - ALL FUNDS	<u><u>\$ 5,026,528</u></u>	<u><u>\$ 5,026,528</u></u>	

ENDING FUND BALANCE SCHEDULE

General Fund I & Special Revenue-Administratively Restricted Fund IX**Fiscal Year 2007-2008**

Beginning Fund Balance - 07/01/07	\$ 1,400,000	
Less Ending Fund Balance Target - 06/30/07	3,950,000	5% of expenditures per Board Policy E.030. Includes unappropriated component.
<i>Required Unappropriated Ending Fund Balance Component - FY08</i>	<u>2,300,000</u>	3% of expenditures per Board Policy E.020.
Ending Fund Balance Surplus/Shortfall	<u>\$ (2,550,000)</u>	
 Required Fiscal Year 2007-2008 Ending Fund Balance Restoration	 \$ 1,213,000	 Two-year restoration to 5% per Board Policy E.030.
Less Forecast Ending Fund Balance	<u>834,000</u>	Forecast Ending Fund Balance for Fiscal Year 2008-2009.
Unmet Fiscal Year 2007-2008 Restoration	<u>\$ 379,000</u>	

Fiscal Year 2008-2009

Required Fiscal Year 2008-2009 Ending Fund Balance Restoration	<u>1,337,000</u>	Two-year restoration to 5% per Board Policy E.030.
Fiscal Year 2008-2009 Budget Requirement	<u><u>\$ 1,716,000</u></u>	



GENERAL FUND I

GENERAL FUND I

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Intergovernmental*	\$ 45,690,227	\$ 43,460,713	\$ 38,299,034	\$ 39,630,214
Tuition & Fees:				
Tuition	23,012,994	23,253,363	20,785,921	20,376,896
Instructional Fees	2,868,950	2,305,300	2,297,604	1,700,599
Other Sources:				
Sale of Goods & Services	1,110,800	1,131,800	523,432	438,122
Interest Income	450,000	450,000	455,018	433,470
Fees	1,049,728	1,050,428	1,120,592	913,871
Administrative Recovery	850,000	850,000	679,501	687,783
Rents, Contracts, Gifts, Bad Debt Recovery	888,030	867,730	733,120	1,268,548
Transfer In from OPE Fund		-	1,128,832	2,179,911
Transfer In from Internal Service Fund II	3,500	3,500	-	24,745
Transfer In from Debt Service Fund III		-	-	250,000
Transfer In from Capital Projects Fund IV		-	50,000	62,537
Transfer In from Financial Aid Fund V		-	62,591	-
Transfer In from Enterprise Fund VI	139,609	20,822	20,822	8,040
Transfer In from Special Revenue Fund VIII	4,000	4,000	-	-
Transfer In from Special Revenue-Admin Fund IX	3,600	3,600	3,600	335,377
Total Operating Revenues	\$ 76,071,438	\$ 73,401,256	\$ 66,160,067	\$ 68,310,113
Beginning Fund Balance	-		(1,097,710)	2,329,153
TOTAL RESOURCES	\$ 76,071,438	\$ 73,401,256	\$ 65,062,357	\$ 70,639,266

* Intergovernmental	\$ 30,993,156	\$ 29,070,565	\$ 24,701,170	\$ 26,631,787
* Property Taxes	14,697,071	14,390,148	13,597,864	12,998,427

GENERAL FUND I

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
<u>EXPENDITURES AND OTHER REQUIREMENTS</u>				
Instruction				
Academic Learning Skills	\$ 1,459,157	\$ 1,353,223	\$ 1,467,572	\$ 1,168,425
Adult Basic and Secondary Education	1,500,077	1,598,911	1,384,988	1,502,390
Advanced Technologies	2,534,665	2,317,325	2,409,943	2,630,647
Art & Applied Design	2,061,550	2,050,913	2,019,723	1,764,829
Business Development Center	536,159	495,030	668,365	704,170
Business & Computer Informaton Technologies	2,446,482	2,279,786	2,279,925	2,228,321
Child & Family Education*	-	571,790	-	-
Continuing Education	1,700,423	1,603,801	1,691,169	1,752,484
Cooperative Education	1,762,738	1,583,190	1,608,009	1,679,126
Culinary Arts & Hospitality	601,380	555,643	526,208	444,944
English as a Second Language	1,194,392	1,012,514	1,063,841	1,023,791
Health & Physical Education	2,077,971	1,876,878	1,673,129	1,674,327
Health Professions (formerly Family & Health Careers)	4,480,373	3,945,906	4,572,294	4,681,469
Lane Community College at Cottage Grove	491,114	447,678	589,102	554,753
Lane Community College at Florence	599,499	568,960	585,097	602,222
Lane Community College Learning Centers	23,529	23,951	14,412	247,680
Language, Literature and Communication	4,765,076	4,100,556	4,358,183	4,036,246
Mathematics	2,897,993	2,457,460	2,582,790	2,088,122
Music/Dance/Theatre Arts	1,467,749	1,166,116	1,240,378	1,220,865
Science	3,224,223	2,674,354	3,146,836	2,656,551
Social Science	2,872,973	2,616,119	2,814,614	2,281,553
Special Instructional Projects	824,399	630,805	100,919	3,510,266
Workforce Development	-	91,305	4,327	-
Total Instruction	\$ 39,521,921	\$ 36,022,214	\$ 36,801,824	\$ 38,453,181

* Moved to Fund IX, FY 2008-09

- Continued -

GENERAL FUND I

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Instructional Support				
College Now	\$ 53,978	\$ 60,860	\$ 98,024	\$ 113,743
Distance Learning	421,666	560,321	351,146	419,031
Grant Coordination	93,319	95,961	85,835	75,266
Instruction & Student Services Office	793,171	1,094,304	929,357	1,373,955
Instructional Technology Support Service	117,949	101,834	308,588	576,612
Library	1,139,234	1,155,155	1,022,799	1,124,252
Professional Development - Faculty	345,736	337,653	166,879	74,916
Special Instructional Projects	431,895	273,991	542,076	-
Total Instructional Support	\$ 3,396,948	\$ 3,680,078	\$ 3,504,704	\$ 3,757,774
Student Services				
Conference & Culinary Services	\$ 343,993	\$ 326,956	\$ 333,450	\$ 292,844
Counseling	2,695,337	2,560,220	2,701,520	2,810,456
Disability Services	644,476	625,584	609,956	654,730
Enrollment Services	1,682,318	1,653,895	1,552,655	1,768,708
Student Financial Services	1,247,231	1,272,579	1,142,976	1,218,841
Student Life & Leadership Development	529,217	447,034	597,725	674,822
Women's Program	543,296	432,166	602,829	667,647
Total Student Services	\$ 7,685,867	\$ 7,318,434	\$ 7,541,111	\$ 8,088,049
College Support Services				
Board of Education	\$ 20,000	\$ 20,000	\$ 20,867	\$ 23,056
College Finance	1,018,716	973,173	810,018	987,095
College Operations Office	513,556	333,248	480,792	511,820
Curriculum & Scheduling	215,953	222,113	270,754	486,647
Governance & Administration	504,190	398,800	377,442	365,686
Human Resources	1,367,896	1,227,523	1,450,328	1,515,092
Information Technology	3,576,374	3,600,053	3,657,269	3,593,709

- Continued -

GENERAL FUND I

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
College Support Services (continued)				
Institutional Research, Assessment & Planning	443,327	456,193	361,181	439,580
Lane Community College Foundation	506,788	328,227	448,529	402,750
Mail Services	161,107	165,077	135,341	146,481
Marketing & Public Relations	684,806	546,487	535,826	366,647
Legal, Accounting & Administrative	1,204,500	1,433,500	619,884	805,570
President's Office	751,896	720,638	522,475	590,867
Public Safety	668,428	826,832	767,316	874,424
Sustainability	309,940	256,739	332,485	281,293
Total College Support Services	\$ 11,947,477	\$ 11,508,601	\$ 10,790,507	\$ 11,390,716
Plant Operation & Maintenance				
Facilities Management & Planning	\$ 5,679,908	\$ 5,435,832	\$ 5,202,782	\$ 6,244,901
Recycling (Prior Years)	-	-	-	-
Total Plant Operation & Maintenance	\$ 5,679,908	\$ 5,435,832	\$ 5,202,782	\$ 6,244,901
Financial Aid				
Financial Aid Transfer	\$ 599,517	\$ 274,763	\$ 248,065	\$ 699,721
Total Financial Aid	\$ 599,517	\$ 274,763	\$ 248,065	\$ 699,721
Debt Service				
Debt Service Transfer	\$ 302,770	\$ 314,990	\$ 428,053	\$ 441,430
Total Debt Service	\$ 302,770	\$ 314,990	\$ 428,053	\$ 441,430
Transfer Out:				
To Internal Service Fund II	\$ 164,910	\$ 185,896	\$ 375,739	\$ 417,911
To Debt Service Fund III	-	-	-	-
To Capital Projects Fund IV	1,485,000	1,558,785	1,601,608	758,076
To Financial Aid Fund V	-	-	-	-
To Enterprise Fund VI	299,845	329,127	381,060	244,284
To Special Revenue Fund VIII	-	4,750	4,750	5,250
To Special Revenue-Admin Restricted Fund IX	1,521,925	1,131,748	998,451	1,235,682
Intra-Fund Transfer Out	-	-	-	-
Total Transfer Out	\$ 3,471,680	\$ 3,210,306	\$ 3,361,608	\$ 2,661,203

- Continued -

GENERAL FUND I

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Contingency				
Projects/Provisions*	\$ 3,465,350	\$ 3,336,039	\$ -	\$ -
Hold for Allocation	-	-	-	-
Total Contingency	\$ 3,465,350	\$ 3,336,039	\$ -	\$ -
Total Operating Expenditures	\$ 76,071,438	\$ 71,101,256	\$ 67,878,654	\$ 71,736,976
Unappropriated Ending Fund Balance (UEFB)**	-	2,300,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS-GENERAL FUND I	\$ 76,071,438	\$ 73,401,256	\$ 67,878,654	\$ 71,736,976
SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS				
Total Operating Revenues	\$ 76,071,438	\$ 73,401,256	\$ 66,160,067	\$ 68,310,113
Less: Total Operating Expenditures	76,071,438	73,401,256	67,878,654	71,736,976
Excess of revenues over (under) expenditures	\$ -	\$ -	\$ (1,718,587)	\$ (3,426,863)
Beginning Fund Balance	-	-	(1,097,710)	2,329,153
Ending Fund Balance	\$ -	\$ -	\$ (2,816,297)	\$ (1,097,710)

* PERS UAL Fund moved to Fund I, effective 2008-09, and is not budgeted in FY09 as no expenditures are anticipated.

** Effective 2008-09, a procedural change in budgeting UEFB has occurred. See "Ending Fund Balance Schedule"

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

	Fiscal Year 2008-2009 PROPOSED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Instruction							
Academic Learning Skills	\$ 1,459,157	\$ 1,425,182	\$ 33,975	\$ -	\$ -	\$ -	\$ -
Adult Basic and Secondary Education	1,500,077	1,435,662	64,415	-	-	-	-
Advanced Technologies	2,534,665	2,310,108	224,557	-	-	-	-
Art & Applied Design	2,061,550	1,908,393	153,157	-	-	-	-
Business Development Center	536,159	523,459	12,700	-	-	-	-
Business & Computer Information Technologies	2,446,482	2,339,252	107,230	-	-	-	-
Continuing Education	1,700,423	1,124,355	576,068	-	-	-	-
Cooperative Education	1,762,738	1,631,811	130,927	-	-	-	-
Culinary Arts & Hospitality	601,380	452,680	148,700	-	-	-	-
English as a Second Language	1,194,392	1,129,692	64,700	-	-	-	-
Health & Physical Education	2,077,971	1,828,296	249,675	-	-	-	-
Health Professions (formerly Family & Health Careers)	4,480,373	3,827,712	652,661	-	-	-	-
Lane Community College at Cottage Grove	491,114	384,857	106,257	-	-	-	-
Lane Community College at Florence	599,499	503,790	95,709	-	-	-	-
Lane Community College Learning Centers	23,529	16,940	6,589	-	-	-	-
Language, Literature & Communication	4,765,076	4,654,726	110,350	-	-	-	-
Mathematics	2,897,993	2,835,618	62,375	-	-	-	-
Music/Dance/Theatre Arts	1,467,749	1,401,549	66,200	-	-	-	-
Science	3,224,223	3,055,726	168,497	-	-	-	-
Social Science	2,872,973	2,830,873	42,100	-	-	-	-
Special Instructional Projects	824,399	824,399	-	-	-	-	-
Total Instruction	\$ 39,521,921	\$ 36,445,079	\$ 3,076,842	\$ -	\$ -	\$ -	\$ -
Instructional Support							
College Now	\$ 53,978	\$ 53,978		\$ -	\$ -	\$ -	\$ -
Distance Learning	421,666	246,741	174,925	-	-	-	-
Grant Coordination	93,319	88,819	4,500	-	-	-	-
Instruction & Student Services Office	793,171	718,456	74,715	-	-	-	-
Instructional Technology Support Service	117,949	108,690	9,259	-	-	-	-
Library	1,139,234	888,564	131,670	119,000	-	-	-
Professional Development - Faculty	345,736	252,482	93,254	-	-	-	-
Special Instructional Projects	431,895	396,292	35,603	-	-	-	-
Total Instructional Support	\$ 3,396,948	\$ 2,754,022	\$ 523,926	\$ 119,000	\$ -	\$ -	\$ -

- Continued -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

	Fiscal Year 2008-2009 PROPOSED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Student Services							
Conference & Culinary Services	\$ 343,993	\$ 343,993	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling	2,695,337	2,564,601	130,736	-	-	-	-
Disability Services	644,476	629,676	14,800	-	-	-	-
Enrollment Services	1,682,318	1,406,668	275,650	-	-	-	-
Student Financial Services	1,247,231	1,121,231	126,000	-	-	-	-
Student Life & Leadership Development	529,217	419,717	109,500	-	-	-	-
Women's Program	543,296	527,659	15,637	-	-	-	-
Total Student Services	\$ 7,685,867	\$ 7,013,544	\$ 672,323	\$ -	\$ -	\$ -	\$ -
Community Services							
KLCC FM (Prior Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Citizen Tuition Waiver (Prior Years)	-	-	-	-	-	-	-
Total Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College Support Services							
Board of Education	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
College Finance	1,018,716	944,527	74,189	-	-	-	-
College Operations Office	513,556	485,556	28,000	-	-	-	-
Curriculum & Scheduling	215,953	208,578	7,375	-	-	-	-
Governance and Administration	504,190	-	504,190	-	-	-	-
Human Resources	1,367,896	1,089,715	278,181	-	-	-	-
Information Technology	3,576,374	2,493,897	789,526	73,500	219,451	-	-
Institutional Research, Assessment & Planning	443,327	432,562	10,765	-	-	-	-
Lane Community College Foundation	506,788	506,788	-	-	-	-	-
Library	-	-	-	-	-	-	-
Mail Services	161,107	133,447	27,660	-	-	-	-
Marketing & Public Relations	684,806	174,206	510,600	-	-	-	-
Legal, Accounting & Administrative	1,204,500	-	1,204,500	-	-	-	-
President's Office	751,896	686,146	65,750	-	-	-	-
Public Safety	668,428	579,938	88,490	-	-	-	-
Sustainability	309,940	206,586	103,354	-	-	-	-
Total College Support Services	\$ 11,947,477	\$ 7,941,946	\$ 3,712,580	\$ 73,500	\$ 219,451	\$ -	\$ -
Plant Operation & Maintenance							
Facilities Management & Planning	\$ 5,679,908	\$ 2,862,678	\$ 2,817,230	\$ -	\$ -	\$ -	\$ -
Total Plant Operation & Maintenance	\$ 5,679,908	\$ 2,862,678	\$ 2,817,230	\$ -	\$ -	\$ -	\$ -

- Continued -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

	Fiscal Year 2008-2009 PROPOSED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Financial Aid							
Financial Aid Transfer	\$ 599,517	\$ -	\$ -	\$ -	\$ 599,517	\$ -	\$ -
Total Financial Aid	\$ 599,517	\$ -	\$ -	\$ -	\$ 599,517	\$ -	\$ -
Debt Service							
Debt Service Transfer	\$ 302,770	\$ -	\$ -	\$ -	\$ -	\$ 302,770	\$ -
Total Debt Service	\$ 302,770	\$ -	\$ -	\$ -	\$ -	\$ 302,770	\$ -
Transfer Out:							
To Internal Services Fund II	\$ 164,910	\$ -	\$ -	\$ -	\$ 164,910	\$ -	\$ -
To Debt Service Fund III	-	-	-	-	-	-	-
To Capital Projects Fund IV	1,485,000	-	-	-	1,485,000	-	-
To Financial Aid Fund V	-	-	-	-	-	-	-
To Enterprise Fund VI	299,845	-	-	-	299,845	-	-
To Special Revenue Fund VIII	-	-	-	-	-	-	-
To Special Revenue-Admin. Rest. Fund IX	1,521,925	-	-	-	1,521,925	-	-
To Quasi-Endowment Fund X	-	-	-	-	-	-	-
Total Transfer Out	\$ 3,471,680	\$ -	\$ -	\$ -	\$ 3,471,680	\$ -	\$ -
Contingency							
Projects/Provisions	\$ 3,465,350	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 2,365,350
Hold for Allocation	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance (UEFB)*	-	-	-	-	-	-	-
Total Contingency	\$ 3,465,350	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 2,365,350
Total - General Fund Functions	\$ 76,071,438	\$ 57,017,269	\$ 10,802,901	\$ 1,292,500	\$ 4,290,648	\$ 302,770	\$ 2,365,350

**SUMMARY OF GENERAL FUND
RESOURCES AND REQUIREMENTS**

Total Operating Revenues	\$ 76,071,438
Less: Total Operating Expenditures	76,071,438
Excess of revenues over (under) expenditures	\$ -
Beginning Fund Balance	-
Ending Fund Balance	\$ -

* Effective 2008-09, a procedural change in budgeting UEFB has occurred. See "Ending Fund Balance Schedule"



- . 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

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Sale of Goods & Services	\$ 1,384,500	\$ 1,614,500	\$ 1,154,207	\$ 1,243,410
Transfer In from General Fund I	384,361	407,767	375,739	417,911
Total Operating Revenues	\$ 1,768,861	\$ 2,022,267	\$ 1,529,946	\$ 1,661,321
Beginning Fund Balance	123,000	164,000	164,423	99,032
TOTAL RESOURCES	\$ 1,891,861	\$ 2,186,267	\$ 1,694,369	\$ 1,760,353

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

Employee Wellness	\$ 138,339	\$ 158,131	\$ 126,595	\$ 118,016
Motor Pool	96,000	115,000	31,770	55,021
Printing & Graphics	824,571	1,077,765	810,546	822,161
Telephone Services	748,451	750,871	497,391	493,709
Warehouse Services	80,000	80,000	64,082	82,277
Transfer Out:				
To General Fund I	3,500	3,500	-	24,745
To Special Revenue-Admin Rest. Fund IX	1,000	1,000	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 1,891,860	\$ 2,186,267	\$ 1,530,384	\$ 1,595,929

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

Total Operating Revenues	\$ 1,768,861	\$ 2,022,267	\$ 1,529,946	\$ 1,661,321
Less: Total Operating Expenditures	1,891,860	2,186,267	1,530,384	1,595,929
Excess of Revenues, over (under) Expenditures	\$ (123,000)	\$ (164,000)	\$ (438)	\$ 65,392
Beginning Fund Balance	123,000	164,000	164,423	99,032
Ending Fund Balance	\$ -	\$ -	\$ 163,985	\$ 164,423

DEBT SERVICE FUND III**GENERAL OBLIGATION BONDS, 1995****Resources**

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Intergovernmental (Property Taxes)	\$ 5,822,250	\$ 4,827,418	\$ 5,066,789	\$ 5,504,474
Total Operating Revenues	\$ 5,822,250	4,827,418	5,066,789	5,504,474
Beginning Fund Balance	1,000,000	1,500,000	1,371,967	1,055,009
Total Resources	\$ 6,822,250	\$ 6,327,418	\$ 6,438,756	\$ 6,559,483

Expenditures and Other Requirements

Principal Payments	\$ 5,545,000	\$ 5,055,000	\$ 4,610,000	\$ 4,190,000
Interest Expense	1,277,250	1,272,418	766,748	997,517
Total Expenditures and Other Requirements	\$ 6,822,250	\$ 6,327,418	\$ 5,376,748	\$ 5,187,517

Summary of General Obligation Bonds

Total Operating Revenues	\$ 5,822,250	\$ 4,827,418	\$ 5,066,789	\$ 5,504,474
Less: Total Operating Expenditures	6,822,250	6,327,418	5,376,748	5,187,517
Excess of Revenues, over (under) Expenditures	\$ (1,000,000)	\$ (1,500,000)	\$ (309,959)	\$ 316,957
Beginning Fund Balance	1,000,000	1,500,000	1,371,967	1,055,009
Ending Balance	\$ -	\$ -	\$ 1,062,008	\$ 1,371,966

FULL FAITH & CREDIT DEBT OBLIGATIONS, SERIES 1992**Resources**

Transfer In from General Fund I	\$ 302,770	\$ 314,990	\$ 428,053	\$ 191,430
Total Operating Revenues	\$ 302,770	\$ 314,990	\$ 428,053	\$ 191,430
Beginning Fund Balance	-	-	277,231	250,000
Total Resources	\$ 302,770	\$ 314,990	\$ 705,284	\$ 441,430

Expenditures and Other Requirements

Principal Payments	\$ 260,000	\$ 260,000	\$ 296,660	\$ 350,000
Interest Expense	42,770	54,990	132,043	91,430
Total Expenditures and Other Requirements	\$ 302,770	\$ 314,990	\$ 428,703	\$ 441,430

Summary of Full Faith & Credit Debt Obligations

Total Operating Revenues	\$ 302,770	\$ 314,990	\$ 428,053	\$ 191,430
Less: Total Operating Expenditures	302,770	314,990	428,703	441,430
Excess of Revenues, over (under) Expenditures	\$ -	\$ -	\$ (650)	\$ (250,000)
Beginning Fund Balance	-	-	-	250,000
Ending Balance	\$ -	\$ -	\$ (650)	\$ -

- Continued -

DEBT SERVICE FUND III**PENSION OBLIGATION BONDS****Resources**

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Interest Income	\$ 250	\$ 250	\$ 82,992	\$ 61,767
Revenue Allocation - Employee Fringe	3,279,000	2,949,250	2,794,250	2,644,250
Total Operating Revenues	\$ 3,279,250	\$ 2,949,500	\$ 2,877,242	\$ 2,706,017
Beginning Fund Balance	-	-		217,226
Total Resources	\$ 3,279,250	\$ 2,949,500	\$ 2,877,242	\$ 2,923,243

Expenditures and Other Requirements

Principal Payments	\$ 1,750,000	\$ 1,420,000	\$ 1,266,600	\$ 1,022,711
Interest Expense	1,529,250	1,529,500	1,529,250	1,621,539
Total Expenditures and Other Requirements	\$ 3,279,250	\$ 2,949,500	\$ 2,795,850	\$ 2,644,250

Summary of Pension Obligation Bonds

Total Operating Revenues	\$ 3,279,250	\$ 2,949,500	\$ 2,877,242	\$ 2,706,017
Less: Total Operating Expenditures	3,279,250	2,949,500	2,795,850	2,644,250
Excess of Revenues, over (under) Expenditures	\$ -	\$ -	\$ 81,392	\$ 61,767
Beginning Fund Balance	-	-	277,231	217,226
Ending Balance	\$ -	\$ -	\$ 358,623	\$ 278,993

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

Total Operating Revenues	\$ 9,404,270	\$ 8,091,908	\$ 8,372,084	\$ 8,401,921
Less: Total Operating Expenditures	10,404,270	9,591,908	8,601,301	8,275,215
Excess of Revenues, over (under) Expenditures	\$ (1,000,000)	\$ (1,500,000)	\$ (229,217)	\$ 126,706
Beginning Fund Balance	1,000,000	1,500,000	1,649,198	1,522,492
Ending Fund Balance	\$ -	\$ -	\$ 1,419,981	\$ 1,649,198

CAPITAL PROJECTS FUND IV

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Other Sources:				
Interest Income	\$ 60,000	\$ 60,000	\$ 111,938	\$ 291,365
Donations & Vendor Refunds	685,000	435,000	173,433	264,699
Transfer In from General Fund I	1,485,000	1,558,785	1,601,608	1,008,076
Transfer In from Special Revenue-Admin Rest. Fund IX	218,760	218,760	221,500	150,000
Total Operating Revenues	\$ 2,448,760	\$ 2,272,545	\$ 2,108,479	\$ 1,714,140
Beginning Fund Balance	810,000	865,000	2,481,156	5,271,605
TOTAL RESOURCES	\$ 3,258,760	\$ 3,137,545	\$ 4,589,635	\$ 6,985,745
EXPENDITURES AND OTHER REQUIREMENTS				
College Support Services				
Information Technology (LASR Project)	\$ 250,000	\$ 295,000	\$ 227,695	\$ 159,017
Plant Operation & Maintenance				
Facilities Management & Planning	1,765,000	1,390,000	896,314	1,804,953
Plant Additions				
Bond Project	100,000	100,000	2,031,901	565,670
Facilities Management & Planning	1,143,760	1,352,545	367,811	1,520,986
Transfer Out:				
To General Fund I	-	-	50,000	453,964
To Debt Service Fund III				
Intra-fund Transfer Out				
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 3,258,760	\$ 3,137,545	\$ 3,573,721	\$ 4,504,590
SUMMARY OF CAPITAL PROJECTS FUND RESOURCES AND REQUIREMENTS				
Total Operating Revenues	\$ 2,448,760	\$ 2,272,545	\$ 2,108,479	\$ 1,714,140
Less: Total Operating Expenditures	3,258,760	3,137,545	3,573,721	4,504,590
Excess of Revenues, over (under) Expenditures	\$ (810,000)	\$ (865,000)	\$ (1,465,242)	\$ (2,790,450)
Beginning Fund Balance	810,000	865,000	2,481,156	5,271,605
Ending Fund Balance	\$ -	\$ -	\$ 1,015,914	\$ 2,481,155

FINANCIAL AID FUND V

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Intergovernmental	\$ 44,653,000	\$ 43,653,000	\$ 33,941,947	\$ 33,167,315
Other Sources:				
Interest Income	75,000	75,000	76,400	59,812
Scholarships, Local Grants	1,100,000	2,100,000	2,210,570	2,212,161
Transfer In from General Fund I	599,514	274,763	248,065	699,721
Transfer In from Special Revenue-Admin. Rest. Fund IX	15,000	15,000	20,016	22,592
Total Operating Revenues	\$ 46,442,514	\$ 46,117,763	\$ 36,496,998	\$ 36,161,601
Beginning Fund Balance	89,000	423,350	694,476	1,007,897
TOTAL RESOURCES	\$ 46,531,514	\$ 46,541,113	\$ 37,191,474	\$ 37,169,498
EXPENDITURES AND OTHER REQUIREMENTS				
REQUIREMENTS				
Student Services				
Job Placement Office	\$ 120,000	\$ -	\$ 101,196	\$ 320,067
Financial Aid				
College Workstudy	822,348	822,350	493,687	843,050
Financial Aid	45,589,166	45,718,763	35,855,733	35,311,905
Transfer Out:				
Intra-fund Transfer Out	-	-	62,591	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 46,531,514	\$ 46,541,113	\$ 36,513,207	\$ 36,475,022
SUMMARY OF FINANCIAL AID FUND RESOURCES AND REQUIREMENTS				
Total Operating Revenues	\$ 46,442,514	\$ 46,117,763	\$ 36,496,998	\$ 36,161,601
Less: Total Operating Expenditures	46,531,514	46,541,113	36,513,207	36,475,022
Excess of Revenues, over (under) Expenditures	\$ (89,000)	\$ (423,350)	\$ (16,209)	\$ (313,421)
Beginning Fund Balance	89,000	423,350	694,476	1,007,897
Ending Fund Balance	\$ -	\$ -	\$ 678,267	\$ 694,476

ENTERPRISE FUND VI

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Sale of Goods & Services	\$ 9,807,000	\$ 8,707,000	\$ 8,377,477	\$ 7,665,091
Transfer In from General Fund I	299,845	329,127	381,060	385,711
Transfer In from Special Revenue-Admin. Rest. Fund IX	46,640	46,640	-	130,772
Total Operating Revenues	\$ 10,153,485	\$ 9,082,767	\$ 8,758,537	\$ 8,181,574
Beginning Fund Balance	975,000	925,000	2,080,326	2,540,323
TOTAL RESOURCES	\$ 11,128,485	\$ 10,007,767	\$ 10,838,863	\$ 10,721,897

**EXPENDITURES AND
OTHER REQUIREMENTS**

Instruction				
Performance Season	\$ 22,000	\$ 22,000	\$ 9,642	\$ 9,260
Student Services				
ASLCC (Prior Years)	-	-	1,295	11,806
ASLCC Childcare Coop (Prior Years)	-	-	-	321
Bookstore	6,888,066	6,888,067	5,605,108	6,107,830
Foodservices	2,632,226	1,578,178	1,322,339	1,423,827
Hospitality & Conference Services	1,052,164	1,100,001	862,868	770,657
College Support Services				
Laundry	393,418	397,700	245,375	298,818
Expenditures and Other Requirements Subtotal	\$ 10,987,874	\$ 9,985,946	\$ 8,046,627	\$ 8,622,495

- Continued -

ENTERPRISE FUND VI

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Transfer Out:				
To General Fund I	\$ 139,610	\$ 20,822	\$ 20,822	\$ 8,040
To Special Revenue-Admin Rest. Fund IX	1,000	1,000		11,036
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 11,128,484	\$ 10,007,768	\$ 8,067,449	\$ 8,641,571
 SUMMARY OF ENTERPRISE FUND RESOURCES AND REQUIREMENTS				
Total Operating Revenues	\$ 10,153,485	\$ 9,082,767	\$ 8,758,537	\$ 8,181,574
Less: Total Operating Expenditures	11,128,484	10,007,768	8,067,449	8,641,571
Excess of Revenues, over (under) Expenditures	\$ (975,000)	\$ (925,001)	\$ 691,088	\$ (459,997)
 Beginning Fund Balance	975,000	925,000	2,080,326	2,540,323
 Ending Fund Balance	\$ -	\$ -	\$ 2,771,414	\$ 2,080,326

SPECIAL REVENUE FUND VIII

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Intergovernmental	\$ 10,543,750	\$ 10,543,750	\$ 7,917,437	\$ 7,338,051
Tuition & Fees:				
Tuition	6,000	6,000	26,485	36,737
Instructional Fees	50,000	50,000	59,820	77,121
Other Sources:				
Grants & Contracts	1,291,250	1,291,250	365,122	286,450
Other				-
Transfer In from General Fund I	-	4,750	4,750	5,250
Total Operating Revenues	\$ 11,891,000	\$ 11,895,750	\$ 8,373,614	\$ 7,743,609
Beginning Fund Balance	200,000	200,000	171,342	178,726
TOTAL RESOURCES	\$ 12,091,000	\$ 12,095,750	\$ 8,544,956	\$ 7,922,335
EXPENDITURES AND OTHER REQUIREMENTS				
Instruction	\$ 6,593,000	\$ 6,593,000	\$ 3,930,025	\$ 3,698,758
Funded Projects				
Instructional Support	103,000	103,000	-	12,311
Funded Projects				
Student Services	387,200	387,200	240,101	262,846
Funded Projects				
Community Services	4,860,800	4,860,800	4,227,550	3,767,851
Funded Projects				
College Support Services	143,000	147,750	7,171	-
Funded Projects				
Expenditures and Other Requirements Sub-total	\$ 12,087,000	\$ 12,091,750	\$ 8,404,847	\$ 7,741,766

- Continued -

SPECIAL REVENUE FUND VIII

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
Transfer Out:				
To General Fund I	\$ 4,000	\$ 4,000	\$ -	\$ -
To Special Revenue-Admin Restricted Fund IX	-	-	-	9,227
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 12,091,000	\$ 12,095,750	\$ 8,404,847	\$ 7,750,993
<u>SUMMARY OF SPECIAL REVENUE FUND RESOURCES AND REQUIREMENTS</u>				
Total Operating Revenues	\$ 11,891,000	\$ 11,895,750	\$ 8,373,614	\$ 7,743,609
Less: Total Operating Expenditures	12,091,000	12,095,750	8,404,847	7,750,993
Excess of Revenues, over (under) Expenditures	\$ (200,000)	\$ (200,000)	\$ (31,233)	\$ (7,384)
Beginning Fund Balance	200,000	200,000	171,342	178,726
Ending Fund Balance	\$ -	\$ -	\$ 140,109	\$ 171,342

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
RESOURCES				
Intergovernmental	\$ 10,000	\$ -	\$ 11,415	\$ 11,054
Tuition & Fees:				
Tuition	712,000	652,000	431,969	481,210
Tuition Based Programs				
Instructional Fees	1,513,840	1,748,840	1,439,103	1,943,271
Non-Mandatory Fees	944,300	860,800	634,714	748,378
Other Fees & Charges	546,600	331,600	198,732	191,774
Sale of Goods and Services	1,043,700	1,025,600	1,069,347	1,120,579
Interest Income	17,500	13,000	19,234	17,786
Contracts, Gifts, Donations	1,373,300	2,666,800	1,529,510	2,049,870
Fees-Technology	925,000	925,000	882,022	881,015
Fees-Transportation	535,000	535,000	561,865	515,611
Transfer In from General Fund I	1,521,925	1,131,748	998,451	1,244,909
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	-	-	63,493	-
Total Operating Revenues	\$ 9,145,165	\$ 9,892,388	\$ 7,839,855	\$ 9,216,493
Beginning Fund Balance	679,000	4,748,000	4,269,937	4,054,697
TOTAL RESOURCES	\$ 9,824,165	\$ 14,640,388	\$ 12,109,792	\$ 13,271,190

- Continued -

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
EXPENDITURES AND OTHER REQUIREMENTS				
Instruction				
Advanced Technologies (combining Fast Track, Mechanical Services)	\$ 85,500	\$ 60,900	\$ 79,542	\$ 133,771
Child & Family Education*	258,171	-	-	-
Contract Training	250,000	700,000	159,642	311,494
Energy Management Program	580,000	550,000	433,720	469,526
Flight Technology	1,319,200	1,319,200	1,175,130	1,274,589
Non-Reimbursed Instruction	291,000	630,000	161,994	186,885
Regional Technical Education Coordination	130,000	-	-	-
Specialized Support Services	280,320	302,972	415,112	264,048
Student Restaurant	39,000	38,000	37,457	26,294
Tuition Based Programs	-	-	-	154
Total Instruction	\$ 3,233,192	\$ 3,601,072	\$ 2,462,597	\$ 2,666,761
Instructional Support				
OSBDCN	\$ 20,000	\$ 50,000	\$ 3,192	\$ 36,946
Community Services				
KLCC FM Operations	1,664,923	2,615,924	1,410,068	2,512,739
KLCC FM Quasi-Endowment	445,000	461,000	230,473	-
Student Services				
ASLCC	372,361	372,360	333,679	312,080
Athletics	444,260	480,261	449,261	489,898
Child & Family Education	783,565	382,620	350,941	345,814
International Students Program	78,000	78,000	-	-
Student Health Services	684,030	657,344	505,912	472,235
Student Productions Association	20,000	-	-	-
The Torch	118,664	152,267	136,302	142,469
Women's Program	24,500	24,500	-	-
Expenditures and Other Requirements Subtotal	\$ 7,888,495	\$ 8,875,348	\$ 5,882,425	\$ 6,978,942

- Continued -

* Moved to Fund IX, FY 2008-09

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2008-2009 PROPOSED Budget	Fiscal Year 2007-2008 CURRENT Budget	Fiscal Year 2006-2007 ACTUAL Amounts	Fiscal Year 2005-2006 ACTUAL Amounts
College Support Services				
Staff Health Clinic	291,670	381,040	246,252	232,934
PERS UAL Fund*	-	3,500,000	-	-
Technology Fee	975,000	1,215,000	1,071,307	782,045
Transportation	385,000	385,000	384,342	368,591
Transfers Out:				
To General Fund I	3,600	3,600	3,600	335,377
To Capital Projects Fund IV	218,760	218,760	221,500	150,000
To Financial Aid Fund V	15,000	15,000	20,016	22,412
To Enterprise Fund VI	46,640	46,640	-	129,551
Intra-fund Transfer Out	-	-	63,493	1,401
Contingency				
Contingency**	-	-	-	-
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 9,824,165	\$ 14,640,388	\$ 7,892,935	\$ 9,001,253
SUMMARY OF SPECIAL REVENUE-ADMIN. REST. FUND RESOURCES AND REQUIREMENTS				
Total Operating Revenues	\$ 9,145,165	\$ 9,892,388	\$ 7,839,855	\$ 9,216,493
Less: Total Operating Expenditures	9,824,165	14,640,388	7,892,935	9,001,253
Excess of Revenues, over (under) Expenditures	\$ (679,000)	\$ (4,748,000)	\$ (53,080)	\$ 215,240
Beginning Fund Balance	679,000	4,748,000	4,269,937	4,054,697
Ending Fund Balance	\$ -	\$ -	\$ 4,216,857	\$ 4,269,937

* Quasi-Endowment Fund X merged with Special Revenue Fund IX - Administratively Restricted beginning fiscal year 2007-2008 forward.

* PERS UAL Fund moved to Fund I, effective 2008-09.



PERSONAL SERVICES

FTE BY EXPENSE FUNCTION	FY09	FY08	FY07
INSTRUCTION			
Academic Learning Skills	9.958	11.000	11.416
Adult Basic and Secondary Education	13.563	14.563	14.363
Advanced Technologies	21.417	21.417	22.613
Art & Applied Design	14.485	13.750	14.000
Business Development Center	5.554	5.554	7.453
Business & Computer Information Technologies	15.600	16.600	18.935
Child & Family Education	2.700	8.951	-
Continuing Education	9.546	8.713	10.893
Cooperative Education	12.840	12.240	13.790
Culinary Arts & Hospitality	4.800	4.300	3.050
Energy Management Program	2.000	2.000	2.000
English as a Second Language	8.208	8.200	7.750
Flight Technology	7.000	7.000	7.000
Health & Physical Education	15.320	14.760	15.483
Health Professions (formerly Family & Health Careers)	35.189	32.848	39.689
Lane Community College at Cottage Grove	2.580	2.580	3.471
Lane Community College at Florence	4.092	4.092	4.111
Lane Community College Learning Centers	0.250	0.250	0.250
Language, Literature & Communication	30.752	31.752	34.148
Mathematics	21.853	20.854	22.854
Music/Dance/Theatre Arts	9.966	9.966	12.966
Science	23.217	22.116	22.585
Social Science	22.650	22.750	24.750
Specialized Support Services	1.598	1.353	1.832
Workforce Development	-	0.600	-
	295.138	298.209	315.402
INSTRUCTIONAL SUPPORT			
College Now	0.833	0.833	1.833
Distance Learning	3.535	3.535	3.535
Grant Coordination	1.000	1.000	1.000
Information Technology (formerly ITSS)	5.841	4.841	5.841
Instruction & Student Services Office	6.000	6.000	10.185
Library	12.350	12.350	12.350
Professional Development - Faculty	0.250	0.250	-
Special Instructional Projects	2.001	2.500	2.000
	31.810	31.309	36.744

- Continued -

FTE BY EXPENSE FUNCTION	FY09	FY08	FY07
STUDENT SERVICES			
ASLCC Legal Services	1.000	1.000	1.000
Athletics	2.640	2.640	2.950
Bookstore	12.322	12.322	11.350
Child & Family Education (formerly ASLCC Childcare Cooperative)	10.384	5.494	5.166
Conference & Culinary Services	13.168	9.593	11.090
Counseling	28.017	27.250	31.300
Disability Services	5.250	5.250	5.250
Enrollment Services	20.801	19.086	21.750
Foodservices	10.301	7.121	9.265
Instruction & Student Services Office	-	0.200	-
Student Financial Services	15.500	15.500	15.000
Student Health	5.292	5.292	5.000
Student Life & Leadership	6.000	5.200	6.000
The Torch	0.670	0.670	1.170
Women's Program	5.375	4.575	6.000
	136.720	121.193	132.291
COMMUNITY SERVICES			
KLCC Administration	11.325	11.325	11.200
	11.325	11.325	11.200
COLLEGE SUPPORT SERVICES			
College Finance	11.625	11.625	12.625
College Operations Office	4.000	3.000	3.250
Curriculum & Scheduling	3.250	3.250	3.750
Employee Wellness	1.000	1.000	1.000
Human Resources	12.215	11.215	14.215
Information Technology	29.000	30.000	29.500
Institutional Research, Assessment & Planning	5.000	5.000	4.500
Lane Community College Foundation	6.000	3.000	3.000
Laundry	3.764	3.887	4.500
Library	0.500	0.500	-
Mail Services	2.625	2.625	2.625
Marketing & Public Relations	1.900	1.900	1.900
President's Office	4.885	4.500	3.500
Printing & Graphics	8.000	7.000	8.000
Public Safety	8.500	10.786	10.586
Staff Health Clinic	2.917	2.917	3.000
Sustainability	3.127	3.127	2.127
	108.308	105.332	108.078

- Continued -

FTE BY EXPENSE FUNCTION	FY09	FY08	FY07
PLANT OPERATIONS & MAINTENANCE			
Facilities Administration	49.250	47.250	51.750
	49.250	47.250	51.750
PLANT ADDITIONS			
Bond Project/Management	1.000	1.000	1.000
Small Capital Projects	-	1.000	1.000
	1.000	2.000	2.000
TOTALS	633.551	616.618	657.465

SALARIES PAID FROM MORE THAN ONE SOURCE

Position Title	Fund	Division/Department	Expense Function	FY08 Adjusted Salary	Budget Split	Total	FY09 Projected Salary	Budget Split	Total
1. Lead Administrator	I	Women's Program	Student Services	19,535			89,751		
Lead Administrator	I	Workforce Development	Instruction	59,031			-		
Lead Administrator	I	Instruction & Student Services Office	Student Services	19,535	\$98,101		-		\$89,751
2. Food Service Coordinator	IX	Child and Family Education	Student Services	2,467			-		
Food Service Coordinator	VI	Foodservices	Student Services	16,772	\$19,239		19,731		\$19,731
3. Faculty Instructor	I	Curriculum & Scheduling	College Support Services	35,190			35,190		
Faculty Instructor	I	Institutional Research, Assessment & Planning	College Support Services	35,190	\$70,380		35,190		\$70,380
4. Faculty Instructor	I	Health Careers	Instruction	52,308			52,308		
Faculty Instructor	I	Cooperative Education	Instruction	13,077	\$65,385		13,077		\$65,385
5. Faculty Instructor	I	Cooperative Education	Instruction	39,231			39,231		
Faculty Instructor	I	Social Science	Instruction	26,154	\$65,385		26,154		\$65,385
6. Administrative Coordinator	I	Professional Development - Faculty	Instructional Support	9,231			9,231		
Administrative Coordinator	I	Special Instructional Projects	Instructional Support	18,461			18,461		
Administrative Coordinator	I	Human Resources	College Support Services	9,231	\$36,923		9,231		\$36,923
7. Director - Stdt Life/Leadship	I	Student Life & Leadership Development	Student Services	28,554			81,565		
Management Administrative	I	Health & Physical Education	Instruction	57,089	\$85,643		-		\$81,565
8. Faculty Instructor	I	Social Science	Instruction	42,228			42,228		
Faculty Instructor	I	Cooperative Education	Instruction	28,152	\$70,380		28,152		\$70,380
9. Faculty Instructor	I	Special Instructional Projects	Instructional Support	32,693			32,693		
Faculty Instructor	I	Social Science	Instruction	32,693	\$65,386		32,693		\$65,386
10. Faculty Instructor	I	Health Careers	Instruction	46,194			46,194		
Faculty Instructor	I	Cooperative Education	Instruction	12,604	\$58,798		14,076		\$60,270
11. Management Administrative	IX	Specialized Support Services	Instruction	27,836			32,937		
Management Administrative	VI	Laundry	College Support Services	15,581	\$43,417		18,700		\$51,637
12. Faculty Instructor	I	Cooperative Education	Instruction	18,276			18,276		
Faculty Instructor	I	Art & Applied Design	Instruction	30,879	\$49,155		63,020		\$81,296
13. Faculty Instructor	I	Art & Applied Design	Instruction	25,266			25,266		
Faculty Instructor	I	Special Instructional Projects	Instructional Support	25,266	\$50,532		25,266		\$50,532

SALARIES PAID FROM MORE THAN ONE SOURCE

Position Title	Fund	Division/Department	Expense Function	FY08 Adjusted Salary Split	Budget Total	FY09 Projected Salary Split	Budget Total
14. Faculty Nurse	IX	Staff Health Clinic	Student Services	29,274		29,274	
Faculty Nurse	IX	Student Health Services	Student Services	29,274	\$58,548	29,274	\$58,548
15. Interim AVP of Instruction	I	Instruction & Student Services Office	Instructional Support	49,193		-	
Interim AVP of Instruction	I	Mathematics	Instruction	49,193	\$98,386	85,513	\$85,513
16. Faculty Instructor	IX	Athletics	Student Services	23,284		-	
Faculty Instructor	I	Health & Physical Education	Instruction	26,790	\$50,074	32,166	\$32,166
17. Interim AVP Instruction	I	Cooperative Education	Instruction	53,209		97,806	
Interim AVP Instruction	I	Instruction & Student Services Office	Instructional Support	53,209	\$106,418	-	\$97,806
18. Faculty Instructor	I	Social Science	Instruction	28,152		28,152	
Faculty Instructor	I	Cooperative Education	Instruction	42,228	\$70,380	42,228	\$70,380
19. Faculty Instructor	I	Culinary Arts & Hospitality	Instruction	50,416		50,416	
Faculty Instructor	I	Cooperative Education	Instruction	12,604	\$63,020	12,604	\$63,020
20. Faculty Instructor	I	Cooperative Education	Instruction	15,755		12,604	
Faculty Instructor	I	Health Careers	Instruction	47,265	\$63,020	50,416	\$63,020
21. Accounting Specialist	I	College Finance	College Support Services	26,759		31,377	
Student Services Specialist	I	Enrollment Services	Student Services	5,352	\$32,111	-	\$31,377
22. Faculty Instructor	I	Cooperative Education	Instruction	17,595		17,595	
Faculty Instructor	I	Art & Applied Design	Instruction	52,785	\$70,380	52,785	\$70,380
23. Network Administration Spc-I	I	Science	Instruction	51,297		51,297	
Network Administration Spc-I	I	Information Technology	Instructional Support	4,643	\$55,940	4,643	\$55,940
24. Exec Asst to the President	I	President's Office	College Support Services	36,840		36,840	
Exec Asst to the President	I	Marketing & Public Relations	College Support Services	36,840	\$73,680	36,840	\$73,680
25. Administrative Specialist	I	Art & Applied Design	Instruction	20,121		20,121	
Archives & Records Mgmt Spc	I	Library	College Support Services	20,121	\$40,242	20,121	\$40,242
26. Administrative Support Spc	I	Academic Learning Skills	Instruction	26,653		26,653	
Administrative Support Spc	I	Counseling	Student Services	8,884	\$35,537	8,884	\$35,537
27. Administrative Specialist	I	Continuing Education	Instruction	27,745		27,745	
Administrative Specialist	I	Lane Community College Learning Centers	Instruction	9,248	\$36,993	9,248	\$36,993

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