

PROPOSED



BUDGET DOCUMENT
FISCAL YEAR 2009-2010

Lane Community College
2009-2010 Budget Committee

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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 2007-08 academic year, 18,730 students enrolled in credit classes and 15,634 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 345,000 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

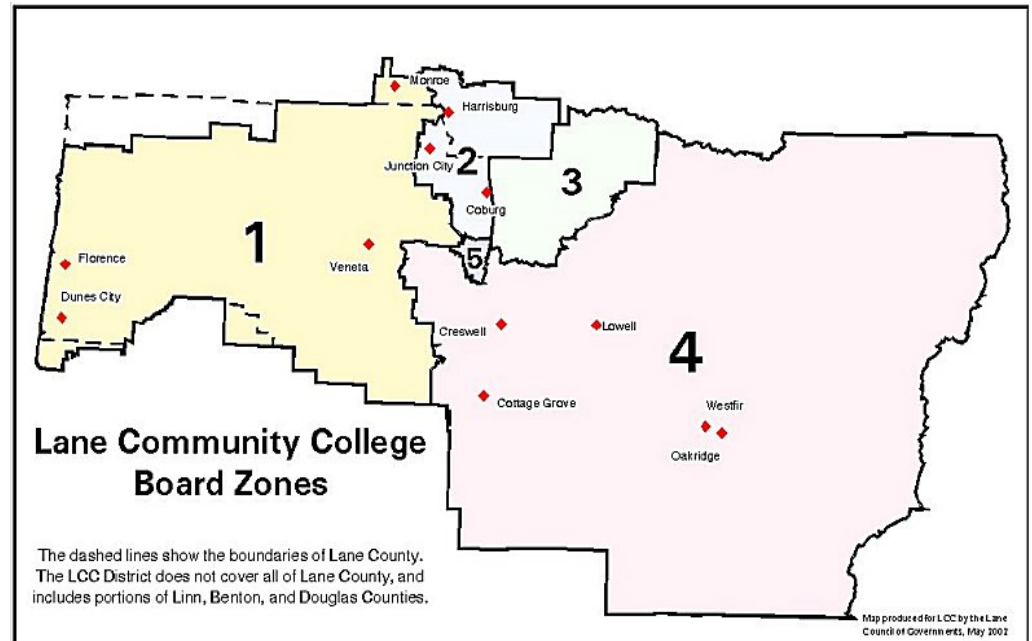
Pat Riggs-Henson, retired Employment Specialist, Springfield
elected May 2005, term expires June 30, 2009
Zone 3-Marcola and Springfield

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

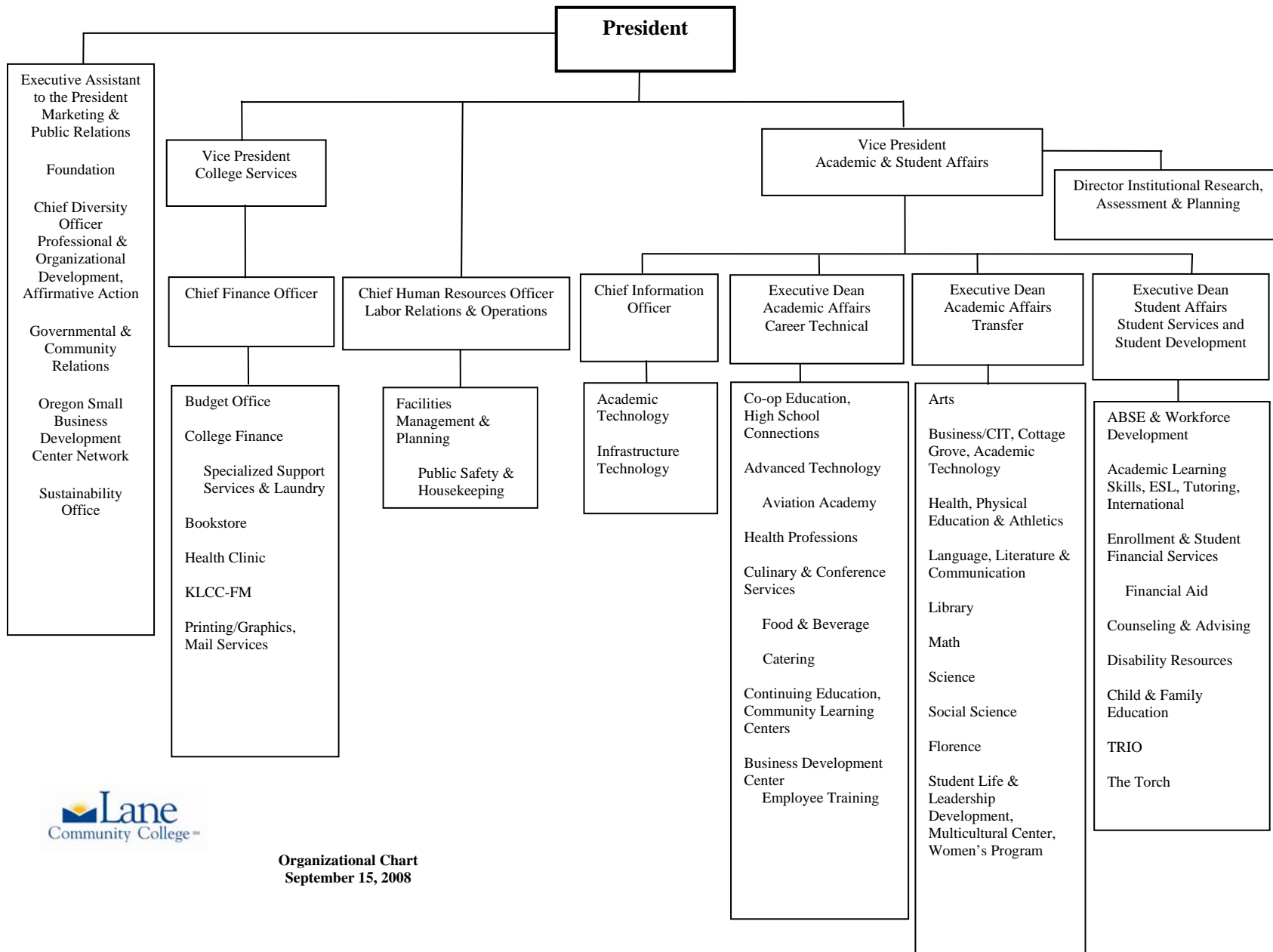
Pat Albright, retired Teacher, Eugene
appointed April 2007, elected May 2007, term expires June 30, 2011
Zone 5-Central Eugene

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



Organization Chart



Organizational Chart
September 15, 2008

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

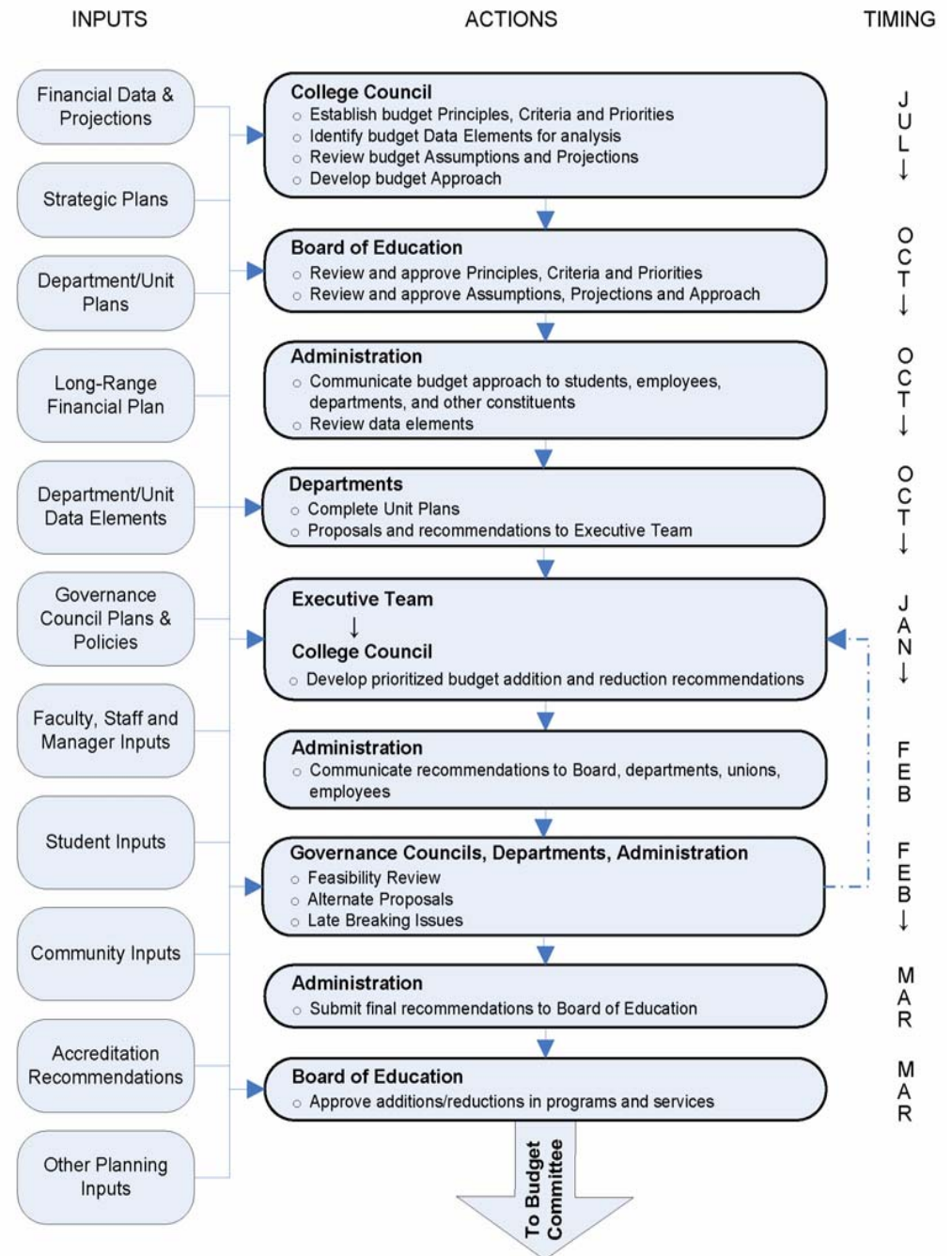
The administration and Executive Team are responsible for providing guidance to the work of the College Council, communicating budget information to campus constituencies, and reviewing and prioritizing addition and reduction recommendations.

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

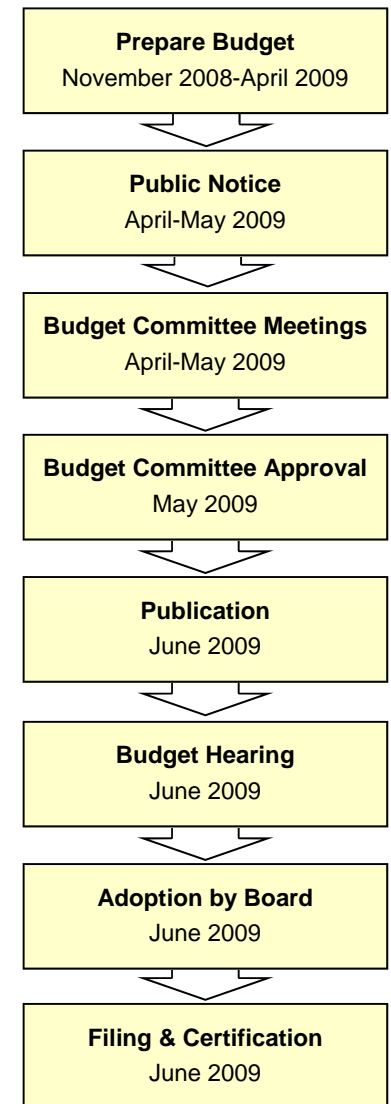
IV. Public Notice

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.

2009-2010 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 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts
General Fund I	\$ 79,828,519	\$ 76,071,438	\$ 68,162,805	\$ 67,878,654
Internal Service Fund II	1,660,662	1,891,861	1,413,073	1,530,384
Debt Service Fund III	3,569,800	10,404,270	8,601,301	8,601,301
Capital Projects Fund IV	40,108,000	16,183,760	1,697,163	3,573,721
Financial Aid Fund V	65,504,455	62,531,514	41,626,567	36,513,207
Enterprise Fund VI	12,574,527	11,128,485	8,685,191	8,067,449
Special Revenue Fund VIII	13,091,000	12,091,000	7,727,719	8,404,847
Special Revenue-Admin. Restricted Fund IX	11,427,824	9,824,165	9,210,237	7,892,935
Total	\$ 227,764,785	\$ 200,126,492	\$ 147,124,055	\$ 142,462,498

CONSOLIDATED RESOURCES & REQUIREMENTS - ALL FUNDS

SUMMARY OF ALL FUNDS	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts
Current Operating Resources				
Intergovernmental	\$ 135,226,573	\$ 130,719,227	\$ 94,947,171	\$ 85,236,850
Tuition & Fees:				
Tuition	29,871,178	23,730,994	22,636,687	21,244,375
Instructional & Student Fees	10,419,518	7,886,818	7,491,028	3,478,016
Other Sources:				
Sale of Goods & Services	13,942,640	13,392,640	11,206,370	11,124,463
Interest Income	592,750	602,750	1,181,256	745,355
Rents, Contracts, Gifts, Donations, Bad Debt Recovery	19,756,180	14,938,180	10,555,760	9,813,070
Fund Transfers	4,886,948	4,979,884	5,088,307	4,479,748
Contingency	-	-	-	-
Total Current Operating Resources	\$ 214,695,787	\$ 196,250,493	\$ 153,106,580	\$ 136,121,877
Current Requirements				
By Function:				
Instruction	\$ 53,546,761	\$ 49,257,525	\$ 44,557,496	\$ 44,275,395
Instructional Support	3,872,645	3,678,873	3,277,511	3,507,896
Student Services	23,377,861	20,918,528	17,507,676	16,587,245
Community Services	7,017,364	7,017,364	5,876,182	5,868,091
College Support Services	15,190,396	14,613,051	13,275,494	13,431,726
Plant Operation & Maintenance	15,068,376	15,428,010	5,201,166	5,202,782
Plant Additions	30,693,000	6,168,760	349,948	2,399,712
Financial Aid	65,504,455	62,411,514	41,310,595	36,349,420
Debt Service	3,569,800	10,404,270	8,601,301	8,601,301
Fund Transfers	4,638,139	4,979,885	4,975,244	4,479,748
Contingency	5,285,988	5,248,710	-	-
Total Current Operating Requirements	\$ 227,764,785	\$ 200,126,492	\$ 144,932,613	\$ 140,703,316
Excess (deficit) Current Resources				
Current Requirements	\$ (13,069,000)	\$ (3,876,000)	\$ 8,173,966	\$ (4,581,439)
Beginning Fund Balance	13,069,000	3,876,000	7,819,447	10,413,148
Ending Fund Balance	\$ -	\$ 0	\$ 15,993,413	\$ 5,831,709

SCHEDULE OF INTERFUND TRANSFERS

	<u>Revenues</u>	<u>Expenditures</u>	<u>Remarks</u>
GENERAL FUND I			
Transfer to Internal Service Fund II	\$	\$ 373,162	Employee Wellness 127,140; Printing & Graphics 26,571; Telecommunications 219,451
Transfer to Debt Service Fund III		290,550	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		485,275	Student grants 165,786; Federal Match 319,489
Transfer to Enterprise Fund VI		302,522	Bookstore Interfund Loan 141,427; Laundry 161,095
Transfer to Special Revenue-Admin. Rest. IX		1,515,549	Athletics 168,756; Child & Family Education 443,822; KLCC 197,564; Specialized Support Services 111,844; Staff Health Clinic 235,668; Student Health 281,271; Torch 76,624
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>\$ 4,452,058</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	373,162		Employee Wellness 127,140; Printing & Graphics 26,571; Telecommunications 219,451
TOTAL	<u>\$ 373,162</u>	<u>\$ 4,500</u>	
DEBT SERVICE FUND III			
Transfer from General Fund I	\$ 290,550	\$	Full faith & credit debt obligation - annual payment - misc.
TOTAL	<u>\$ 290,550</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 Special Revenue-Admin. Rest. IX	237,822		Transportation/parking 150,000; Longhouse 87,822
TOTAL	<u>\$ 1,722,822</u>	<u>\$ -</u>	
FINANCIAL AID FUND V			
Transfer from General Fund I	\$ 485,275	\$	Student grants 165,786; Federal Match 319,489
Transfer from Special Revenue-Admin. Rest. Fund IX	15,000		Student grants
TOTAL	<u>\$ 500,275</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	302,522		Bookstore Interfund Loan 141,427; Laundry 161,095
TOTAL	<u>\$ 302,522</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		237,822	Transportation/parking 150,000; Longhouse 87,822
Transfer to Financial Aid Fund V		15,000	Student grants
Transfer from General Fund I	1,515,549		Athletics 168,756; Child & Family Education 443,822; KLCC 197,564; Specialized Support Services 111,844; Staff Health Clinic 235,668; Student Health 281,271; Torch 76,624
Transfer from Internal Service Fund II	1,000		Transfer authority contingency
Transfer from Enterprise Fund VI	1,000		Foodservices
TOTAL	<u>\$ 1,517,549</u>	<u>\$ 256,422</u>	
TOTAL TRANSFERS - ALL FUNDS	<u><u>\$ 4,857,590</u></u>	<u><u>\$ 4,857,590</u></u>	



- . GENERAL FUND I
- . SPECIAL REVENUE FUND IX – ADMIN. RESTRICTED

GENERAL FUND I

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	+	-	Explanation if 10% or more change in budget FY09 to FY10
RESOURCES							
Intergovernmental*	\$ 40,309,823	\$ 45,690,227	\$ 43,676,475	\$ 38,299,034	-		Based on 04-08-09 Projection at \$428M
Tuition & Fees:							
Tuition	29,015,178	23,012,994	22,155,167	20,785,921	+		Based on 04-08-09 Projection at \$428M. Tuition surcharge of \$3/credit included. International Program Fee moved to Fund VI,. Differential Fee increases included.
Instructional Fees	3,202,665	2,872,865	2,763,645	2,297,604	+		
Other Sources:							
Sale of Goods & Services	1,110,800	1,110,800	241,181	523,432			
Interest Income	450,000	450,000	768,351	455,018			
Fees	1,051,313	1,045,813	1,016,525	1,120,592			
Administrative Recovery	850,000	850,000	473,290	679,501			
Rents, Contracts, Gifts, Bad Debt Recovery, Chargebacks	888,030	888,030	2,998,873	1,861,952			
Transfer In from Internal Service Fund II	3,500	3,500	-	-			
Transfer In from Capital Projects Fund IV			50,000	50,000			
Transfer In from Financial Aid Fund V			125,945	62,591			
Transfer In from Enterprise Fund VI	139,610	139,609		20,822			
Transfer In from Special Revenue Fund VIII	4,000	4,000	-	-			
Transfer In from Special Revenue-Admin Fund IX	3,600	3,600	6,800	3,600			
Total Operating Revenues	\$ 77,028,519	\$ 76,071,438	\$ 74,276,252	\$ 66,160,067	+		
Beginning Fund Balance	2,800,000	-	(2,816,297)	(1,097,710)	+		
TOTAL RESOURCES	\$ 79,828,519	\$ 76,071,438	\$ 71,459,955	\$ 65,062,357	+		
* Intergovernmental	\$ 26,309,823	\$ 30,993,156	\$ 29,741,565	\$ 24,701,170	-		Based on 04-08-09 Projection at \$428M
* Property Taxes	14,000,000	14,697,071	13,934,910	13,597,864	-		

GENERAL FUND I

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more change in budget FY09 to FY10
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Academic Learning Skills	\$ -	\$ 1,440,079	\$ 1,395,874	\$ 1,467,572	-
Adult Basic and Secondary Education	-	1,451,922	1,508,360	1,384,988	-
Advanced Technologies	-	2,487,342	2,446,903	2,409,943	-
Art & Applied Design	-	1,992,642	2,019,028	2,019,723	-
Business Development Center	-	541,957	541,814	668,365	-
Business & Computer Informaton Technologies	-	2,255,157	2,451,629	2,279,925	-
Child & Family Education*	-	-	-	-	-
Continuing Education	-	1,693,195	1,666,355	1,691,169	-
Cooperative Education	-	1,608,815	1,587,674	1,608,009	-
Culinary Arts & Hospitality	-	594,921	552,104	526,208	-
English as a Second Language	-	1,095,952	1,170,025	1,063,841	-
Health & Physical Education	-	2,045,326	1,922,252	1,673,129	-
Health Professions (formerly Family & Health Careers)	-	4,314,844	4,293,932	4,572,294	-
High School Connections (formerly College Now)	-	49,427	-	-	-
Human Development (instructional part of Counseling)	-	-	-	-	-
Lane Community College at Cottage Grove	-	486,457	403,336	589,102	-
Lane Community College at Florence	-	618,124	582,725	585,097	-
Lane Community College Learning Centers	-	23,801	14,409	14,412	-
Language, Literature and Communication	-	4,640,020	4,489,431	4,358,183	-
Mathematics	-	2,711,162	2,474,275	2,582,790	-
Music/Dance/Theatre Arts	-	1,338,048	1,365,171	1,240,378	-
Science	-	3,068,393	3,100,133	3,146,836	-
Social Science	-	2,780,390	2,839,956	2,814,614	-
Special Instructional Projects	-	1,197,856	105,303	100,919	-
Workforce Development	-	-	92,468	4,327	-
Personal Services	38,585,110	-	-	-	+
Material & Services	2,698,003	-	-	-	+
Total Instruction	\$ 41,283,113	\$ 38,435,830	\$ 37,023,156	\$ 36,801,824	+

* Moved to Fund IX, FY 2008-09

- Continued -

GENERAL FUND I

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more change in budget FY09 to FY10
Instructional Support					
Academic & Student Affairs Office	\$ -	\$ 1,002,336	\$ 821,620	\$ 929,357	-
Distance Learning	-	488,914	429,050	351,146	-
Grant Coordination	-	94,468	92,516	85,835	-
High School Connections (formerly College Now)	-	54,194	116,398	98,024	-
Instructional Technology Support Service	-	118,332	119,469	308,588	-
Library	-	984,414	1,125,975	1,022,799	-
Professional Development - Faculty	-	340,177	257,646	166,879	-
Special Instructional Projects	-	473,039	306,668	542,076	-
Personal Services	2,902,456				+
Materials & Services	728,189				+
Capital Outlay	119,000				+
Total Instructional Support	\$ 3,749,645	\$ 3,555,873	\$ 3,269,343	\$ 3,504,704	+
Student Services					
Conference & Culinary Services	\$ -	\$ 230,674	\$ 310,506	\$ 333,450	-
Counseling	-	2,505,850	2,560,282	2,701,520	-
Disability Services	-	643,618	657,756	609,956	-
Enrollment & Student Financial Services (merged)	-	1,986,672	2,605,146	2,557,171	-
Financial Aid (divided)	-	930,574	145,666	138,460	-
International Student Program **	-	77,178			-
Student Life & Leadership Development	-	529,339	402,274	597,725	-
Women's Program	-	408,091	485,296	602,829	-
Personal Services	6,951,162	-	-	-	+
Material & Services	704,158	-	-	-	+
Total Student Services	\$ 7,655,320	\$ 7,311,996	\$ 7,166,928	\$ 7,541,111	+
** Moved to Fund VI, FY 2009-10					
College Support Services					
Archives/Records Mgmt (formerly part of HR)	\$ -	\$ 30,564	\$ 36,550	\$ 33,604	-
Board of Education	-	20,000	23,398	20,867	-
College Finance	-	1,031,476	840,647	810,018	-
College Operations Office	-	278,268	499,391	480,792	-
Curriculum & Scheduling	-	216,349	287,777	270,754	-
Governance & Administration	-	504,190	285,350	377,442	-
Human Resources (Prof & Org Dev moved to Pres Office)	-	1,258,666	1,023,913	1,302,405	-
Information Technology	-	3,435,917	3,361,086	3,657,269	-

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GENERAL FUND I

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more change in budget FY09 to FY10
Institutional Research, Assessment & Planning	-	447,651	371,743	361,181	-
Lane Community College Foundation	-	517,550	547,650	448,529	-
Mail Services	-	162,731	145,978	135,341	-
Marketing & Public Relations	-	687,719	736,645	535,826	-
Legal, Accounting & Administrative	-	1,204,500	692,649	619,884	-
President's Office (includes Prof & Org Development)	-	731,875	827,207	636,794	-
Public Safety	-	639,513	845,840	767,316	-
Sustainability	-	315,084	333,890	332,485	-
Personal Services	7,606,588				+
Materials & Services	3,918,930				+
Capital Outlay	73,500				+
Transfers Out	219,451				+
Total College Support Services	\$ 11,818,469	\$ 11,482,054	\$ 10,859,713	\$ 10,790,507	+
Plant Operation & Maintenance					
Facilities Management & Planning	\$ 5,803,376	\$ 5,663,010	\$ 5,201,166	\$ 5,202,782	+
Recycling (Prior Years)	-	-			
Total Plant Operation & Maintenance	\$ 5,803,376	\$ 5,663,010	\$ 5,201,166	\$ 5,202,782	+
Financial Aid					
Financial Aid Transfer	\$ 485,275	\$ 599,514	\$ 277,563	\$ 248,065	-
Total Financial Aid	\$ 485,275	\$ 599,514	\$ 277,563	\$ 248,065	-
Debt Service					
Debt Service Transfer	\$ 290,550	\$ 302,770	\$ 314,990	\$ 428,053	-
Total Debt Service	\$ 290,550	\$ 302,770	\$ 314,990	\$ 428,053	-
Transfer Out:					
To Internal Service Fund II	\$ 153,711	\$ 164,910	\$ 407,767	\$ 375,739	-
To Debt Service Fund III	-	-	-	-	- Reduce transfer to Wellness Program.
To Capital Projects Fund IV	1,485,000	1,485,000	1,714,785	1,601,608	
To Financial Aid Fund V	-	-			
To Enterprise Fund VI	302,522	299,845	330,327	381,060	
To Special Revenue Fund VIII	-	-	10,500	4,750	
To Special Revenue-Admin Restricted Fund IX	1,515,549	1,521,925	1,586,567	998,451	
Intra-Fund Transfer Out	-	-			
Total Transfer Out	\$ 3,456,782	\$ 3,471,680	\$ 4,049,946	\$ 3,361,608	

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GENERAL FUND I

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more change in budget FY09 to FY10	
Contingency					+	-
Projects/Provisions*	\$ 4,969,350	\$ 5,248,710	\$ -	\$ -	-	-
Allowance for Allocation of Reductions	(1,983,362)	-	-	-	+	-
Total Contingency	\$ 2,985,988	\$ 5,248,710	\$ -	\$ -	-	-
 Total Operating Expenditures	 \$ 77,528,519	 \$ 76,071,438	 \$ 68,162,805	 \$ 67,878,654	 +	
Unappropriated Ending Fund Balance (UEFB)**	2,300,000	-	-	-	+	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS-GENERAL FUND I	\$ 79,828,519	\$ 76,071,438	\$ 68,162,805	\$ 67,878,654	+	
 SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS						
Total Operating Revenues	\$ 77,028,519	\$ 76,071,438	\$ 74,276,252	\$ 66,160,067	+	
Less: Total Operating Expenditures	79,828,519	76,071,438	68,162,805	67,878,654	+	
Excess of revenues over (under) expenditures	\$ (2,800,000)	\$ -	\$ 6,113,447	\$ (1,718,587)	+	
 Beginning Fund Balance	2,800,000	-	(2,816,297)	(1,097,710)	+	
Ending Fund Balance	\$ -	\$ -	\$ 3,297,149	\$ (2,816,297)		

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2009-2010 PROPOSED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Instruction							
Personal Services	\$ 38,585,110	\$ 38,585,110	\$ -				
Materials & Services	2,698,003		2,698,003				
Total Instruction	\$ 41,283,113	38,585,110	\$ 2,698,003	\$ -	\$ -	\$ -	\$ -
Instructional Support							
Personal Services	\$ 2,902,456	\$ 2,902,456					
Materials & Services	728,189		728,189				
Capital Outlay	119,000			119,000			
Total Instructional Support	\$ 3,749,645	\$ 2,902,456	\$ 728,189	\$ 119,000	\$ -	\$ -	\$ -
Student Services							
Personal Services	\$ 6,951,162	\$ 6,951,162					
Materials & Services	704,158		704,158				
Total Student Services	\$ 7,655,320	\$ 6,951,162	\$ 704,158	\$ -	\$ -	\$ -	\$ -
College Support Services							
Personal Services	\$ 7,606,588	\$ 7,606,588					
Materials & Services	3,918,930		3,918,930				
Capital Outlay	73,500			73,500			
Transfers Out	219,451				219,451		
Total College Support Services	\$ 11,818,469	\$ 7,606,588	\$ 3,918,930	\$ 73,500	\$ 219,451	\$ -	\$ -
Plant Operation & Maintenance							
Facilities Management & Planning	\$ 5,803,376	\$ 2,981,859	\$ 2,821,517	\$ -	\$ -	\$ -	\$ -
Total Plant Operation & Maintenance	\$ 5,803,376	\$ 2,981,859	\$ 2,821,517	\$ -	\$ -	\$ -	\$ -
Financial Aid							
Financial Aid Transfer	\$ 485,275	\$ -	\$ -	\$ -	\$ 485,275	\$ -	\$ -
Total Financial Aid	\$ 485,275	\$ -	\$ -	\$ -	\$ 485,275	\$ -	\$ -
Debt Service							
Debt Service Transfer	\$ 290,550	\$ -	\$ -	\$ -	\$ -	\$ 290,550	\$ -
Total Debt Service	\$ 290,550	\$ -	\$ -	\$ -	\$ -	\$ 290,550	\$ -

- Continued -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

	Fiscal Year 2009-2010 PROPOSED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
General Fund I							
Transfer Out:							
To Internal Services Fund II	\$ 153,711	\$ -	\$ -	\$ -	\$ 153,711	\$ -	\$ -
To Capital Projects Fund IV	1,485,000	-	-	-	1,485,000	-	-
To Enterprise Fund VI	302,522	-	-	-	302,522	-	-
To Special Revenue-Admin. Rest. Fund IX	1,515,549	-	-	-	1,515,549	-	-
Total Transfer Out	\$ 3,456,782	\$ -	\$ -	\$ -	\$ 3,456,782	\$ -	\$ -
Contingency							
Projects/Provisions	\$ 4,969,350	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 3,869,350
Allowance for Allocation of Reductions	(1,983,362)	-	-	-	-	-	(1,983,362)
Unappropriated Ending Fund Balance (UEFB)*	2,300,000	-	-	-	-	-	2,300,000
Total Contingency	\$ 5,285,988	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 4,185,988
Total - General Fund Functions	\$ 79,828,519	\$ 59,027,175	\$ 10,870,797	\$ 1,292,500	\$ 4,161,508	\$ 290,550	\$ 4,185,988
SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS							
Total Operating Revenues	\$ 77,028,519						
Less: Total Operating Expenditures	79,828,519						
Excess of revenues over (under) expenditures	\$ (2,800,000)						
Beginning Fund Balance	2,800,000						
Ending Fund Balance	\$ -						

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2008-2009 ADOPTED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Instruction							
Academic Learning Skills	\$ 1,440,079	\$ 1,406,104	\$ 33,975	\$ -	\$ -	\$ -	-
Adult Basic and Secondary Education	1,451,922	1,387,507	64,415	-	-	-	-
Advanced Technologies	2,487,342	2,262,785	224,557	-	-	-	-
Art & Applied Design	1,992,642	1,839,485	153,157	-	-	-	-
Business Development Center	541,957	529,257	12,700	-	-	-	-
Business & Computer Information Technologies	2,255,157	2,147,927	107,230	-	-	-	-
Continuing Education	1,693,195	1,117,127	576,068	-	-	-	-
Cooperative Education	1,608,815	1,483,165	125,650	-	-	-	-
Culinary Arts & Hospitality	594,921	446,221	148,700	-	-	-	-
English as a Second Language	1,095,952	1,057,587	38,365	-	-	-	-
Health & Physical Education	2,045,326	1,795,651	249,675	-	-	-	-
Health Professions (formerly Family & Health Careers)	4,314,844	4,002,687	312,157	-	-	-	-
High School Connections (formerly College Now)	49,427	44,150	5,277	-	-	-	-
Lane Community College at Cottage Grove	486,457	380,200	106,257	-	-	-	-
Lane Community College at Florence	618,124	522,415	95,709	-	-	-	-
Lane Community College Learning Centers	23,801	17,212	6,589	-	-	-	-
Language, Literature & Communication	4,640,020	4,529,670	110,350	-	-	-	-
Mathematics	2,711,162	2,648,787	62,375	-	-	-	-
Music/Dance/Theatre Arts	1,338,048	1,271,848	66,200	-	-	-	-
Science	3,068,393	2,899,896	168,497	-	-	-	-
Social Science	2,780,390	2,738,290	42,100	-	-	-	-
Special Instructional Projects	1,197,856	1,197,856	-	-	-	-	-
Workforce Development	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Total Instruction	\$ 38,435,830	\$ 35,725,827	\$ 2,710,003	\$ -	\$ -	\$ -	-
Instructional Support							
Academic & Student Affairs Office	\$ 1,002,336	927,621	74,715	-	-	-	-
Distance Learning	488,914	313,989	174,925	-	-	-	-
Grant Coordination	94,468	89,968	4,500	-	-	-	-
High School Connections (formerly College Now)	54,194	54,194	-	-	-	-	-
Instructional Technology Support Service	118,332	109,073	9,259	-	-	-	-
Library	984,414	733,744	131,670	119,000	-	-	-
Professional Development - Faculty	340,177	44,660	295,517	-	-	-	-
Special Instructional Projects	473,039	437,436	35,603	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Total Instructional Support	\$ 2,553,537	\$ 2,710,684	\$ 726,189	\$ 119,000	\$ -	\$ -	-

- Continued -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2008-2009 ADOPTED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Student Services							
Conference & Culinary Services	\$ 230,674	\$ 230,674	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling	2,505,850	2,375,114	130,736	-	-	-	-
Disability Resources	643,618	628,818	14,800	-	-	-	-
Enrollment Services	1,986,672	1,638,522	348,150	-	-	-	-
International Student Program	77,178	50,843	26,335	-	-	-	-
Student Financial Services	930,574	877,074	53,500	-	-	-	-
Student Life & Leadership Development	529,339	419,839	109,500	-	-	-	-
Women's Program	408,091	392,454	15,637	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Total Student Services	\$ 7,311,996	\$ 6,613,338	\$ 698,658	\$ -	\$ -	\$ -	\$ -
College Support Services							
Archives/Records Mgmt	\$ 30,564	\$ 30,564	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	20,000	-	20,000	-	-	-	-
College Finance	1,031,476	957,287	74,189	-	-	-	-
College Operations Office	278,268	245,268	33,000	-	-	-	-
Curriculum & Scheduling	216,349	208,974	7,375	-	-	-	-
Governance and Administration	504,190	-	504,190	-	-	-	-
Human Resources	1,258,666	980,485	278,181	-	-	-	-
Information Technology	3,435,917	2,353,440	789,526	73,500	219,451	-	-
Institutional Research, Assessment & Planning	447,651	436,886	10,765	-	-	-	-
Lane Community College Foundation	517,550	517,550	-	-	-	-	-
Mail Services	162,731	135,071	27,660	-	-	-	-
Marketing & Public Relations	687,719	177,119	510,600	-	-	-	-
Legal, Accounting & Administrative	1,204,500	-	1,204,500	-	-	-	-
President's Office	731,875	666,125	65,750	-	-	-	-
Public Safety	639,513	556,023	83,490	-	-	-	-
Sustainability	315,084	211,730	103,354	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Total College Support Services	\$ 11,482,054	\$ 7,476,523	\$ 3,712,580	\$ 73,500	\$ 219,451	\$ -	\$ -
Plant Operation & Maintenance							
Facilities Management & Planning	\$ 5,663,010	\$ 2,845,780	\$ 2,817,230	\$ -	\$ -	\$ -	\$ -
Total Plant Operation & Maintenance	\$ 5,663,010	\$ 2,845,780	\$ 2,817,230	\$ -	\$ -	\$ -	\$ -

- Continued -

REQUIREMENTS BY EXPENDITURES CATEGORY - GENERAL FUND

General Fund I	Fiscal Year 2008-2009 ADOPTED Budget	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency
Financial Aid							
Financial Aid Transfer	\$ 599,514	\$ -	\$ -	\$ -	\$ 599,514	\$ -	\$ -
Total Financial Aid	\$ 599,514	\$ -	\$ -	\$ -	\$ 599,514	\$ -	\$ -
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 Capital Projects Fund IV	1,485,000	-	-	-	1,485,000	-	-
To Enterprise Fund VI	299,845	-	-	-	299,845	-	-
To Special Revenue-Admin. Rest. Fund IX	1,521,925	-	-	-	1,521,925	-	-
Total Transfer Out	\$ 3,471,680	\$ -	\$ -	\$ -	\$ 3,471,680	\$ -	\$ -
Contingency							
Projects/Provisions	\$ 5,248,710	\$ 1,438,036	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 2,710,674
Unappropriated Ending Fund Balance (UEFB)*	-	-	-	-	-	-	-
Total Contingency	\$ 5,248,710	\$ 1,438,036	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 2,710,674
Total - General Fund Functions	\$ 76,071,438	\$ 56,810,188	\$ 10,664,660	\$ 1,292,500	\$ 4,290,645	\$ 302,770	\$ 2,710,674
SUMMARY OF GENERAL FUND RESOURCES AND REQUIREMENTS							
Total Operating Revenues	\$ 77,028,519						
Less: Total Operating Expenditures	76,071,438						
Excess of revenues over (under) expenditures	\$ 957,081						
Beginning Fund Balance	2,800,000						
Ending Fund Balance	\$ 3,757,081						

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
RESOURCES					
Intergovernmental	\$ 25,000	\$ 10,000	\$ 26,004	\$ 11,415	+ Increase in federal subsidy for Child & Family Education.
Tuition & Fees:					
Tuition	850,000	712,000	458,340	431,969	+ Increased to reflect cumulative enrollment growth of 15% and HEPI increase of 3.6%. Student Health Clinic fee of \$8/term
Instructional Fees	1,486,500	1,513,840	1,493,395	1,439,103	- removed from Student Activity fee.
Non-Mandatory Fees	944,300	944,300	619,851	634,714	
Other Fees & Charges	507,600	546,600	568,544	198,732	- ISP moved to GF
Sale of Goods and Services	1,043,700	1,043,700	1,198,745	1,069,347	
Interest Income	17,500	17,500	27,808	19,234	
Contracts, Gifts, Donations	1,365,300	1,373,300	1,326,451	1,529,510	
Fees - Student Health Clinic	378,000	-	-	-	+ Student Health Clinic fee of \$12/term approved by Board. Fee increased to reflect cumulative enrollment growth of 15%. Increase of \$2/credit included.
Fees-Technology	1,728,375	925,000	899,738	882,022	+ Fee increased to reflect cumulative enrollment growth of 15%. Board approved increase of \$4/term included.
Fees-Transportation	885,000	535,000	597,012	561,865	
Transfer In from General Fund I	1,515,549	1,521,925	1,586,567	998,451	
Transfer In from Internal Service Fund II	1,000	1,000	-	-	
Transfer In from Quasi-Endowment Fund X			-	-	
Intra-fund Transfer In	-	-		63,493	
Total Operating Revenues	\$ 10,748,824	\$ 9,145,165	\$ 8,802,454	\$ 7,839,855	+
Beginning Fund Balance	679,000	679,000	4,216,857	4,269,937	
TOTAL RESOURCES	\$ 11,427,824	\$ 9,824,165	\$ 13,019,311	\$ 12,109,792	+

- Continued -

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Advanced Technologies (combining Fast Track, Mechanical Services)	\$ 115,500	\$ 85,500	\$ 46,982	\$ 79,542	+ Expansion of the Fast Track program
Child & Family Education*	256,674	256,674	266,295	-	
Contract Training	250,000	250,000	209,258	159,642	
Energy Management Program	740,000	580,000	453,809	433,720	+ Expansion of the EMP program
Flight Technology	1,268,200	1,319,200	1,205,132	1,175,130	- Budget realignment.
Non-Reimbursed Instruction	290,000	291,000	163,799	161,994	
Regional Technical Education Coordination	130,000	130,000	80,851	-	
Specialized Support Services	280,898	280,320	351,227	415,112	
Student Restaurant	39,000	39,000	38,273	37,457	
Technology Fee	1,778,375	975,000	867,448	1,071,307	+
Total Instruction	\$ 5,148,648	\$ 4,206,695	\$ 3,683,077	\$ 3,533,904	+
Instructional Support					
OSBDCN	\$ 20,000	\$ 20,000	\$ 8,168	\$ 3,192	
Community Services					
KLCC FM Operations	1,711,564	1,711,564	2,255,862	1,410,068	
KLCC FM Quasi-Endowment	445,000	445,000	-	230,473	
Student Services					
ASLCC	433,778	372,360	378,382	333,679	+
Athletics	485,414	444,260	493,353	449,261	+
Child & Family Education	833,226	785,062	773,888	350,941	+ Increase in federal subsidy.
International Students Program	0	78,000	68,012	-	- ISP moved to GF
					Increased Student Health services as a result of Student Health Clinic fee assessment.
Student Health Services	877,847	684,030	548,747	505,912	+
Student Productions Association	30,000	20,000	22,324	-	+
The Torch	128,755	118,664	130,170	136,302	+
Women's Program	30,500	24,500	14,974	-	+
Expenditures and Other Requirements Subtotal	\$ 10,144,732	\$ 8,910,135	\$ 8,376,957	\$ 6,953,732	+

* Moved to Fund IX, FY 2008-09

- Continued -

SPECIAL REVENUE FUND IX - ADMINISTRATIVELY RESTRICTED

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
College Support Services					
Staff Health Clinic	\$ 291,670	\$ 291,670	\$ 265,398	\$ 246,252	
PERS UAL Fund*	-	-	-	-	
Transportation	735,000	385,000	411,081	384,342	+ ASLCC approved increase to Transportation Fee
Transfers Out:					
To General Fund I	3,600	3,600	6,800	3,600	
To Capital Projects Fund IV	237,822	218,760	150,000	221,500	+ ASLCC approved increase to Transportation Fee
To Financial Aid Fund V	15,000	15,000		20,016	
To Enterprise Fund VI	-	-	-	-	
Intra-fund Transfer Out	-	-		63,493	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 11,427,824	\$ 9,824,165	\$ 9,210,237	\$ 7,892,935	+
SUMMARY OF SPECIAL REVENUE-ADMIN. REST. FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 10,748,824	\$ 9,145,165	\$ 8,802,454	\$ 7,839,855	+
Less: Total Operating Expenditures	11,427,824	9,824,165	9,210,237	7,892,935	+
Excess of Revenues, over (under) Expenditures	\$ (679,000)	\$ (679,000)	\$ (407,783)	\$ (53,080)	
Beginning Fund Balance	679,000	679,000	4,216,857	4,269,937	
Ending Fund Balance	\$ -	\$ -	\$ 3,809,074	\$ 4,216,857	

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



- . INTERNAL SERVICE FUND II
 - . DEBT SERVICE FUND III
- . CAPITAL PROJECTS FUND IV
 - . FINANCIAL AID FUND V
 - . ENTERPRISE FUND VI
- . SPECIAL REVENUE FUND VIII

INTERNAL SERVICE FUND II

	Fiscal Year 2009-10 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
RESOURCES					
Sale of Goods & Services	\$ 1,184,500	\$ 1,384,500	\$ 1,145,771	\$ 1,154,207	- Telephone Svs budget realignment.
Transfer In from General Fund I	373,162	384,361	407,767	375,739	- Wellness Program M&S reduction.
Total Operating Revenues	\$ 1,557,662	\$ 1,768,861	\$ 1,553,538	\$ 1,529,946	-
Beginning Fund Balance	103,000	123,000	163,985	164,423	- Motor Pool budget realignment.
TOTAL RESOURCES	\$ 1,660,662	\$ 1,891,861	\$ 1,717,523	\$ 1,694,369	-
EXPENDITURES AND OTHER REQUIREMENTS					
REQUIREMENTS					
College Support Services					
Employee Wellness	\$ 127,140	\$ 138,339	\$ 132,619	\$ 126,595	- Reduce M&S by \$11,543
Motor Pool	46,000	96,000	35,565	31,770	- Reduce Capital Outlay by \$50,000
Printing & Graphics	824,571	824,571	756,580	810,546	
Telephone Services	578,450	748,450	433,867	497,391	- Budget realignment.
Warehouse Services	80,000	80,000	54,443	64,082	
Transfer Out:					
To General Fund I	3,500	3,500	-	-	
To Special Revenue-Admin Rest. Fund IX	1,000	1,000	-	-	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 1,660,662	\$ 1,891,861	\$ 1,413,073	\$ 1,530,384	-
SUMMARY OF INTERNAL SERVICE FUND					
RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 1,557,662	\$ 1,768,861	\$ 1,553,538	\$ 1,529,946	-
Less: Total Operating Expenditures	1,660,662	1,891,861	1,413,073	1,530,384	-
Excess of Revenues, over (under) Expenditures	\$ (103,000)	\$ (123,000)	\$ 140,465	\$ (438)	-
Beginning Fund Balance	103,000	123,000	163,985	164,423	-
Ending Fund Balance	\$ -	\$ -	\$ 304,450	\$ 163,985	

DEBT SERVICE FUND III

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
GENERAL OBLIGATION BONDS, 1995 *					
<u>Resources</u>					
Intergovernmental (Property Taxes)	\$ -	\$ 5,822,250	\$ 5,067,017	\$ 5,067,017	- Bond retired FY09.
Total Operating Revenues	\$ -	5,822,250	5,067,017	5,067,017	-
Beginning Fund Balance	-	1,000,000	1,371,966	1,371,966	-
Total Resources	\$ -	\$ 6,822,250	\$ 6,438,983	\$ 6,438,983	-
<u>Expenditures and Other Requirements</u>					
Principal Payments	\$ -	\$ 5,545,000	\$ 4,610,000	\$ 4,610,000	-
Interest Expense	-	1,277,250	766,747	766,747	-
Total Expenditures and Other Requirements	\$ -	\$ 6,822,250	\$ 5,376,747	\$ 5,376,747	-
<u>Summary of General Obligation Bonds</u>					
Total Operating Revenues	\$ -	\$ 5,822,250	\$ 5,067,017	\$ 5,067,017	-
Less: Total Operating Expenditures	-	6,822,250	5,376,747	5,376,747	-
Excess of Revenues, over (under) Expenditures	\$ -	\$ (1,000,000)	\$ (309,730)	\$ (309,730)	-
Beginning Fund Balance	-	1,000,000	1,371,966	1,371,966	-
Ending Balance	\$ -	\$ -	\$ 1,062,236	\$ 1,062,236	

* Fully retired in FY2008-09

FULL FAITH & CREDIT DEBT OBLIGATIONS, SERIES 1992

<u>Resources</u>					
Transfer In from General Fund I	\$ 290,550	\$ 302,770	\$ 428,053	\$ 428,053	- Payment schedule adjustments.
Total Operating Revenues	\$ 290,550	\$ 302,770	\$ 428,053	\$ 428,053	-
Beginning Fund Balance	-	-	2,252	2,252	-
Total Resources	\$ 290,550	\$ 302,770	\$ 430,305	\$ 430,305	-
<u>Expenditures and Other Requirements</u>					
Principal Payments	\$ 260,000	\$ 260,000	\$ 355,000	\$ 355,000	-
Interest Expense	30,550	42,770	75,305	75,305	-
Total Expenditures and Other Requirements	\$ 290,550	\$ 302,770	\$ 430,305	\$ 430,305	-

- Continued -

DEBT SERVICE FUND III

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
<u>Summary of Full Faith & Credit Debt Obligations</u>					
Total Operating Revenues	\$ 290,550	\$ 302,770	\$ 428,053	\$ 428,053	-
Less: Total Operating Expenditures	290,550	302,770	430,305	430,305	-
Excess of Revenues, over (under) Expenditures	\$ -	\$ -	\$ (2,252)	\$ (2,252)	
Beginning Fund Balance	-	-	2,252	2,252	
<u>Ending Balance</u>	\$ -	\$ -	\$ -	\$ -	
PENSION OBLIGATION BONDS					
<u>Resources</u>					
Interest Income	\$ 250	\$ 250	\$ 82,765	\$ 82,765	
Revenue Allocation - Employee Fringe	3,279,000	3,279,000	2,794,250	2,794,250	
Total Operating Revenues	\$ 3,279,250	\$ 3,279,250	\$ 2,877,015	\$ 2,877,015	
Beginning Fund Balance	-	-	274,979	274,979	
Total Resources	\$ 3,279,250	\$ 3,279,250	\$ 3,151,994	\$ 3,151,994	
<u>Expenditures and Other Requirements</u>					
Principal Payments	\$ 1,750,000	\$ 1,750,000	\$ 1,101,663	\$ 1,101,663	
Interest Expense	1,529,250	1,529,250	1,692,586	1,692,586	
Total Expenditures and Other Requirements	\$ 3,279,250	\$ 3,279,250	\$ 2,794,249	\$ 2,794,249	
<u>Summary of Pension Obligation Bonds</u>					
Total Operating Revenues	\$ 3,279,250	\$ 3,279,250	\$ 2,877,015	\$ 2,877,015	
Less: Total Operating Expenditures	3,279,250	3,279,250	2,794,249	2,794,249	
Excess of Revenues, over (under) Expenditures	\$ -	\$ -	\$ 82,766	\$ 82,766	
Beginning Fund Balance	-	-	274,979	274,979	
<u>Ending Balance</u>	\$ -	\$ -	\$ 357,745	\$ 357,745	

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DEBT SERVICE FUND III

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
<u>SUMMARY OF DEBT SERVICE FUND RESOURCES AND REQUIREMENTS</u>					
Total Operating Revenues	\$ 3,569,800	\$ 9,404,270	\$ 8,372,085	\$ 8,372,085	-
Less: Total Operating Expenditures	3,569,800	10,404,270	8,601,301	8,601,301	-
Excess of Revenues, over (under) Expenditures	\$ -	\$ (1,000,000)	\$ (229,216)	\$ (229,216)	-
Beginning Fund Balance	-	1,000,000	1,649,198	1,649,198	-
Ending Fund Balance	\$ -	\$ -	\$ 1,419,982	\$ 1,419,982	

NOTE: Series 2009 General Obligation Bonds

The college anticipates issuing \$45MM of the total \$83MM voter approved GO Bonds during FY2009-10.

Upon sale of the bonds, debt service budget will be provided as allowed by ORS 294.326(3)

CAPITAL PROJECTS FUND IV

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
RESOURCES					
Intergovernmental	\$ 19,650,000	\$ 8,000,000	\$ -	\$ -	+ State Construction bonds for H&W Building. Proceeds from sale of bonds.
Other Sources:					
Interest Income	50,000	\$ 60,000	\$ 49,641	\$ 111,938	- Construction Reserves to be spent. Match for H&W Building Construction bonds.
Donations, Special Allocations, Vendor Refunds	10,460,000	5,610,000	198,964	173,433	+ Increase for Longhouse revenue from Student Activity fee.
Transfer In from General Fund I	1,485,000	1,485,000	1,714,785	1,601,608	+ IT (LASR) Project use of balance. State Deferred Maintenance.
Transfer In from Special Revenue-Admin Rest. Fund IX	240,000	218,760	150,000	221,500	+
Total Operating Revenues	\$ 31,885,000	\$ 15,373,760	\$ 2,113,390	\$ 2,108,479	+
Beginning Fund Balance	8,223,000	810,000	1,015,914	2,481,156	+
TOTAL RESOURCES	\$ 40,108,000	\$ 16,183,760	\$ 3,129,304	\$ 4,589,635	+
EXPENDITURES AND OTHER REQUIREMENTS					
College Support Services					
Information Technology (LASR Project)	\$ 150,000	\$ 250,000	\$ 44,502	\$ 227,695	- Reduced to remaining spending authority.
Plant Operation & Maintenance					
Facilities Management & Planning	1,765,000	1,765,000	1,293,049	896,314	- Increase for state economic stimulus.
GoOregon - State Deferred Maintenance	7,500,000	8,000,000			
Plant Additions					
Bond Project	14,500,000	1,100,000	53,493	2,031,901	+ Increase for bond related activities. Reduced funding for Longhouse project completion.
Facilities Management & Planning	1,193,000	1,568,760	296,455	367,811	- Increase for construction of H&W building.
Health & Wellness Bldg	15,000,000	3,500,000	9,664	-	+
Transfer Out:					
To General Fund I	-	-		50,000	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 40,108,000	\$ 16,183,760	\$ 1,697,163	\$ 3,573,721	+

- Continued -

CAPITAL PROJECTS FUND IV

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
SUMMARY OF CAPITAL PROJECTS FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 31,885,000	\$ 15,373,760	\$ 2,113,390	\$ 2,108,479	+
Less: Total Operating Expenditures	40,108,000	16,183,760	1,697,163	3,573,721	+
Excess of Revenues, over (under) Expenditures	\$ (8,223,000)	\$ (810,000)	\$ 416,227	\$ (1,465,242)	+
Beginning Fund Balance	8,223,000	810,000	1,015,914	2,481,156	+
Ending Fund Balance	\$ -	\$ -	\$ 1,432,141	\$ 1,015,914	

FINANCIAL AID FUND V

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
RESOURCES					
Intergovernmental	\$ 63,698,000	\$ 60,653,000	\$ 38,963,755	\$ 33,941,947	+ Funding increased to meet demand
Other Sources:					
Interest Income	75,000	75,000	252,692	76,400	
Scholarships, Local Grants	1,115,000	1,100,000	1,777,321	2,210,570	+ Learn & Earn funding budgeted in
Transfer In from General Fund I	485,275	599,514	277,563	248,065	- GF
Transfer In from Special Revenue-Admin. Rest. Fund IX	42,180	15,000	-	20,016	+ Increased Athletics scholarships.
Total Operating Revenues	\$ 65,415,455	\$ 62,442,514	\$ 41,271,330	\$ 36,496,998	
Beginning Fund Balance	89,000	89,000	678,267	694,476	
TOTAL RESOURCES	\$ 65,504,455	\$ 62,531,514	\$ 41,949,597	\$ 37,191,474	+
EXPENDITURES AND OTHER REQUIREMENTS					
REQUIREMENTS					
Student Services					
Job Placement Office	\$ -	\$ 120,000	\$ 265,972	\$ 101,196	- Learn & Earn funding moved to GF
Financial Aid					
College Workstudy	822,348	822,348	486,834	493,687	
Financial Aid	64,682,107	61,589,166	40,823,762	35,855,733	+ Funding increased to meet demand
Transfer Out:					
Transfer Out to General Fund	-	-	50,000	62,591	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 65,504,455	\$ 62,531,514	\$ 41,626,567	\$ 36,513,207	+
SUMMARY OF FINANCIAL AID FUND					
RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 65,415,455	\$ 62,442,514	\$ 41,271,330	\$ 36,496,998	+
Less: Total Operating Expenditures	65,504,455	62,531,514	41,626,567	36,513,207	+
Excess of Revenues, over (under) Expenditures	\$ (89,000)	\$ (89,000)	\$ (355,237)	\$ (16,209)	
Beginning Fund Balance	89,000	89,000	678,267	694,476	
Ending Fund Balance	\$ -	\$ -	\$ 323,030	\$ 678,267	

ENTERPRISE FUND VI

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
RESOURCES					
Sale of Goods & Services	\$ 10,603,640	\$ 9,853,640	\$ 8,620,673	\$ 8,377,477	+ Increase \$750,000 for Bookstore sales increase.
Other Fees: International Program *	693,365	-	-	-	+ ISP expanded to include marketing & recruitment activities.
Other Sources					
Transfer In from General Fund I	302,522	299,845	330,327	381,060	
Transfer In from Special Revenue-Admin. Rest. Fund IX	-	-	-	-	
Total Operating Revenues	\$ 11,599,527	\$ 10,153,485	\$ 8,951,000	\$ 8,758,537	+
Beginning Fund Balance	975,000	975,000	2,771,414	2,080,326	
TOTAL RESOURCES	\$ 12,574,527	\$ 11,128,485	\$ 11,722,414	\$ 10,838,863	+
EXPENDITURES AND OTHER REQUIREMENTS					
Instruction					
Performance Season	\$ 22,000	\$ 22,000	\$ 8,405	\$ 9,642	
Student Services					
ASLCC (Prior Years)	-	-	1,384	1,295	
Bookstore	7,638,066	6,888,066	5,911,327	5,605,108	+ Increase \$750,000 for sales increase.
Foodservices	2,632,226	2,632,226	1,467,674	1,322,339	
Hospitality & Conference Services	1,052,164	1,052,164	888,729	862,868	
International Student Program *	693,365	-	-	-	+ ISP expanded to include marketing & recruitment activities.
College Support Services					
Laundry	396,095	393,418	281,726	245,375	
Expenditures and Other Requirements Subtotal	\$ 12,433,917	\$ 10,987,875	\$ 8,559,246	\$ 8,046,627	+

* International Student Program moved from Fund I, FY2009-10

- Continued -

ENTERPRISE FUND VI

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
Transfer Out:					
To General Fund I	\$ 139,610	\$ 139,610	\$ 125,945	\$ 20,822	
To Special Revenue-Admin Rest. Fund IX	1,000	1,000			
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 12,574,527	\$ 11,128,485	\$ 8,685,191	\$ 8,067,449	+
SUMMARY OF ENTERPRISE FUND RESOURCES AND REQUIREMENTS					
Total Operating Revenues	\$ 11,599,527	\$ 10,153,485	\$ 8,951,000	\$ 8,758,537	+
Less: Total Operating Expenditures	12,574,527	11,128,485	8,685,191	8,067,449	+
Excess of Revenues, over (under) Expenditures	\$ (975,000)	\$ (975,000)	\$ 265,810	\$ 691,088	
Beginning Fund Balance	975,000	975,000	2,771,414	2,080,326	
Ending Fund Balance	\$ -	\$ 0	\$ 3,037,223	\$ 2,771,414	-

SPECIAL REVENUE FUND VIII

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
<u>RESOURCES</u>					
Intergovernmental	\$ 11,543,750	\$ 10,543,750	\$ 7,213,920	\$ 7,917,437	+ Increase grant revenue for Instruction & Student Svs expansion.
Tuition & Fees:					
Tuition	6,000	6,000	23,180	26,485	
Instructional Fees	50,000	50,000	100,863	59,820	
Other Sources:					
Grants & Contracts	1,291,250	1,291,250	418,068	365,122	
Other					
Transfer In from General Fund I	-	-	10,500	4,750	
Total Operating Revenues	\$ 12,891,000	\$ 11,891,000	\$ 7,766,531	\$ 8,373,614	+
Beginning Fund Balance	200,000	200,000	140,109	171,342	
TOTAL RESOURCES	\$ 13,091,000	\$ 12,091,000	\$ 7,906,640	\$ 8,544,956	+
<u>EXPENDITURES AND OTHER REQUIREMENTS</u>					
Instruction					
Funded Projects	\$ 7,093,000	\$ 6,593,000	\$ 3,842,858	\$ 3,930,025	+ Increase for grant expansion.
Instructional Support					
Funded Projects	103,000	103,000	-	-	
Student Services					
Funded Projects	887,200	387,200	264,541	240,101	+ Increase for grant expansion.
Community Services					
Funded Projects	4,860,800	4,860,800	3,620,320	4,227,550	
College Support Services					
Funded Projects	143,000	143,000	-	7,171	
Expenditures and Other Requirements					
Sub-total	\$ 13,087,000	\$ 12,087,000	\$ 7,727,719	\$ 8,404,847	+

- Continued -

SPECIAL REVENUE FUND VIII

	Fiscal Year 2009-2010 PROPOSED Budget	Fiscal Year 2008-2009 CURRENT Budget	Fiscal Year 2007-2008 ACTUAL Amounts	Fiscal Year 2006-2007 ACTUAL Amounts	Explanation if 10% or more + - change in budget FY09 to FY10
Transfer Out:					
To General Fund I	\$ 4,000	\$ 4,000	\$ -	\$ -	
To Special Revenue-Admin Restricted Fund IX	-	-	-	-	
TOTAL EXPENDITURES AND OTHER REQUIREMENTS	\$ 13,091,000	\$ 12,091,000	\$ 7,727,719	\$ 8,404,847	+

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

Total Operating Revenues	\$ 12,891,000	\$ 11,891,000	\$ 7,766,531	\$ 8,373,614	+
Less: Total Operating Expenditures	13,091,000	12,091,000	7,727,719	8,404,847	+
Excess of Revenues, over (under) Expenditures	\$ (200,000)	\$ (200,000)	\$ 38,813	\$ (31,233)	
Beginning Fund Balance	200,000	200,000	140,109	171,342	
Ending Fund Balance	\$ -	\$ -	\$ 178,922	\$ 140,109	



APPENDIX

- GLOSSARY OF TERMS

Glossary of Terms

Ad Valorem Tax: A property tax computed as a percentage of the value of taxable property.

Administrative Contingency: General Fund contingency, consisting of approximately one percent of budgeted revenues, to be used at the discretion of the president and Executive Team.

Administrative Recovery: Revenue generated from college enterprise funds, grants and contracts to cover General Fund administrative and overhead costs.

Adopted Budget: The total spending level for the year, based on estimates, that has been set by the Board of Education

Appropriation: Based on the adopted budget, an authorization from the Board of Education to make expenditures and incur obligations for specific purposes. The appropriation is limited to a single fiscal year.

Approved Budget: The budget that has been approved by the Budget Committee and sent to the Board of Education for adoption.

Assessed Value: Valuation set on real estate or personal property by the Property Appraiser as a basis for levying taxes.

Balanced Budget: A budget whereby operating expenditures do not exceed resources. See Board Policy E.010.

Biennium: A two-year [budget] period.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Board Contingency: General Fund contingency, consisting of approximately

one-half percent of budgeted revenues, to be used at the discretion of the Board of Education.

Board of Education: Committee of seven elected, unpaid citizens whose primary authority is to establish policies governing the operation of the college and to adopt the college budget.

Budget: A written report showing a comprehensive financial plan for one fiscal year.

Budget Committee: The fiscal planning board, consisting of the Board of Education plus an equal number of citizens at large from the College District.

Budget Message: An explanation of the budget and financial priorities, presented in writing by the Budget Officer as part of the budget document.

Budget Officer: Person appointed by the Board of Education to oversee the budget process.

Capital Expenditure: An expenditure for a single item with cost exceeding \$10,000 and an estimated useful life of three or more years.

Capital Outlay: An expenditure category that includes acquisition of land, buildings, improvements, machinery, and equipment.

Capital Projects Fund (IV): Budget fund used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

Capital Reserve Fund: A separate fund within the Capital Projects Fund IV used for planned and unplanned maintenance, repair and replacement of capital and technological equipment.

College Council: The college's main planning and policy body.

College District: The college's service area, which encompasses a 5,000 square mile area in Lane County and parts of Linn and Douglas County.

College Support Services: Expense function covering activities that support the ongoing operations of the college, excluding physical plant operations.

Community Services: Expense function covering non-instructional activities provided to external groups.

Contingency: A budget account to provide for unanticipated occurrences, or funds to be held for future distribution.

Debt Service: Expenditure category for repayment of principle and interest on bonds, interest-bearing warrants, and short-term loans.

Debt Service Fund (III): Budget fund for accounting for general long-term debt, principal, and interest.

Differential Pricing: Additional fees based on class clock hours for certain Professional/Technical courses.

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Endowment Fund (X): Budget fund used to account for gifts and bequests for the benefit of the college.

Enterprise Fund (VI): Budget fund for 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.

Executive Team: The college's administrative leadership team, comprised of the president, vice presidents, chief officers and deans.

Expenditure: An amount of money, cash or checks actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Fees (Instructional): See Instructional Fees.

Fees (Non-Instructional): Revenue generated from assessing students for non-instructional expenses.

Financial Aid: Expense function for student loans, grants and stipends.

Financial Aid Fund (V): Budget fund used for the provision of grants, stipends, and other aid to enrolled students.

Fiscal Year: The twelve-month financial period used by the college, which begins July 1 and ends June 30.

FTE: See Full-Time Equivalent

Full-Time Equivalent (FTE): The equivalent of a full-time employee or student. For example, two half-time employees equal one FTE employee.

Fund: A division in the budget segregating independent fiscal and accounting requirements.

Fund Balance: The excess of a fund's revenues over expenditures.

FY: See Fiscal Year

FY09: Fiscal Year running from July 1, 2008 to June 30, 2009.

General Fund (I): The primary operating fund of the college, that includes activities directly

related to the college's basic educational objectives.

GFOA: See Government Finance Officers Association.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada.

HEPI: See Higher Education Price Index.

Higher Education Price Index (HEPI): Inflation index designed specifically for higher education. A more accurate economic indicator for colleges and universities than the CPI.

Instruction: Expense function covering all activities related to instructional programs.

Instructional Support: Expense function covering activities that provide integral support services to instructional programs.

Interest Income: Revenue generated from investment of operating capital in excess of daily requirements.

Instructional Fees: Revenue generated by assessing students for course-related expenses.

Interfund Transfer: An amount to be given as a resource to another fund in the budget.

Intergovernmental [Resource]: Total public resources that include State and Federal funds and local property taxes.

Internal Service Fund (II): Budget fund for functions that exist primarily to provide goods and services to other instructional and administrative units of the college.

Mandatory Adjustments: Adjustments for expenditures that are primarily beyond the

control of the college, such as facilities leases, utilities, insurance premiums and maintenance contracts.

M&S: See Materials and Services

Materials and Services (M&S): An expenditure category that includes contractual and other services, materials, supplies, and other charges.

Modified Accrual Basis: Basis of accounting under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

Non-Recurring Resources: Resources (revenues) that are not part of an annual revenue stream to include: fund balances, reserves, one-time grants and awards, and special allocations.

OAR: See Oregon Administrative Rules.

OPE: See Other Payroll Expenses

ORS: See Oregon Revised Statutes.

Oregon Administrative Rules (OAR): A compilation of state agency rules and procedures.

Oregon Public Employees Retirement System (PERS): Retirement system provided by the State of Oregon for all public employees.

Oregon Revised Statutes (ORS): The codified laws of the State of Oregon. The ORS is published every two years to incorporate each legislative session's new laws.

Other Payroll Expenses (OPE): An expense classification that includes the costs of payroll taxes, PERS, medical insurance, and

other fringe benefits and payroll-related items accruing to an employee.

Other Resources: Revenue generated from various activities such as finance charges, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

PERS: see Oregon Public Employees Retirement System.

Personal Services: An expenditure category that includes salaries and wages and other payroll expenses (OPE).

Plant Operations and Maintenance: Expense function covering the operation and maintenance of the physical plant, including grounds, facilities, utilities and property insurance.

Plant Additions: Expense function for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.

Proposed Budget: Financial and operating plan prepared by the Budget Officer, submitted to the public and Budget Committee for review.

Quasi-Endowment Fund: See Endowment Fund.

Resolution: An order of the Board of Education.

Resources: Estimated beginning fund balances on hand plus all anticipated revenues and transfers.

Requirement: A use of funds or expenditure.

Revenue: Monies received or anticipated.

Salary Provision Budget: Contingency budget used to cover employee compensation increases during the fiscal year.

Sale of Goods and Services: Revenue generated from the college's enterprise and special revenue activities.

Special Revenue Fund (VIII): Budget fund that accounts for revenues that are legally restricted to expenditures for specific purposes, such as federal grants and contracts.

Special Revenue- Administratively Restricted Fund (IX): Budget fund for 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.

Stabilization Reserve Fund: A separate fund, established at the request of the Board of Education, for the purpose of providing short-term stabilization in anticipation of possible shortfalls in revenue.

Student Services: Expense function covering activities to support students' success and development.

Total Public Resources: Revenue received from State funding as appropriated by the legislature and local property taxes as assessed by the counties.

Transfers Out: An expenditure category that includes resource funding for specific purposes.

Tuition: Revenue generated by assessing students per-credit-hour rates.

UAL: See Unfunded Actuarial Liability

Unappropriated Ending Fund Balance (UEFB): A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Unfunded Actuarial Liability (UAL): Amount PERS has determined to be owed by participating governments to fully fund the retirement system.

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