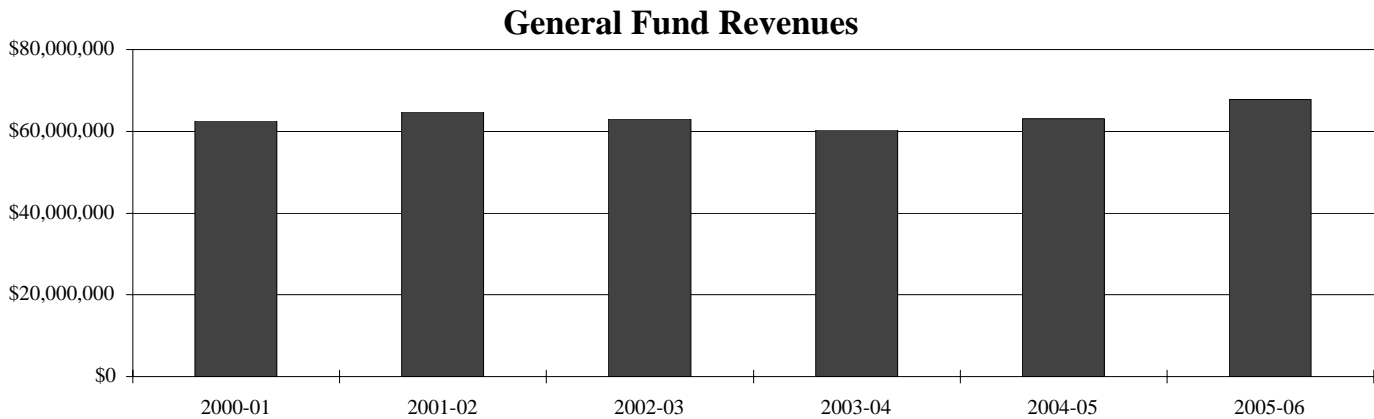
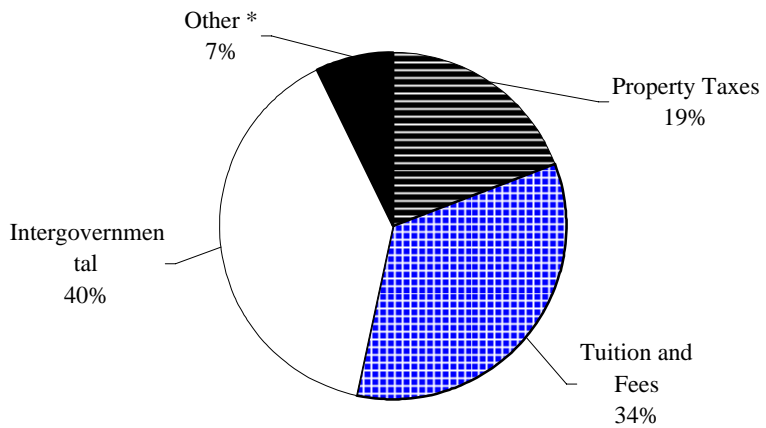


General Fund Revenues



2005-06 Revenues



Data presented in this report are a summary of audited General Fund revenues.

Measure 5, the statewide property tax limitation that passed in 1990, initiated a shift in Lane's revenue structure as a greater percent of revenue now comes from Intergovernmental sources and from Tuition & Student Fees and a smaller percent comes from Property Taxes. In November 1996, Oregon voters passed another property tax limitation measure (Ballot Measure 47).

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Total General Fund Revenue	\$ 62,454,691	\$ 64,593,524	\$ 62,994,676	\$ 60,313,833	\$ 63,130,803	\$ 67,713,215
Yearly Change	2.8%	3.4%	-2.5%	-4.3%	4.7%	7.3%
* # Intergovernmental Funds	\$ 29,964,650	\$ 30,862,022	\$ 27,312,690	\$ 26,304,742	\$ 26,353,831	\$ 26,631,788
Property Taxes	\$ 10,316,442	\$ 10,974,364	\$ 11,435,526	\$ 11,725,008	\$ 12,393,393	\$ 12,998,427
Tuition and Mandatory Fees	\$ 16,336,279	\$ 17,332,484	\$ 19,162,904	\$ 18,755,124	\$ 20,469,822	\$ 23,181,366
Other	\$ 5,837,320	\$ 5,424,654	\$ 5,083,556	\$ 3,528,959	\$ 3,913,757	\$ 4,901,634

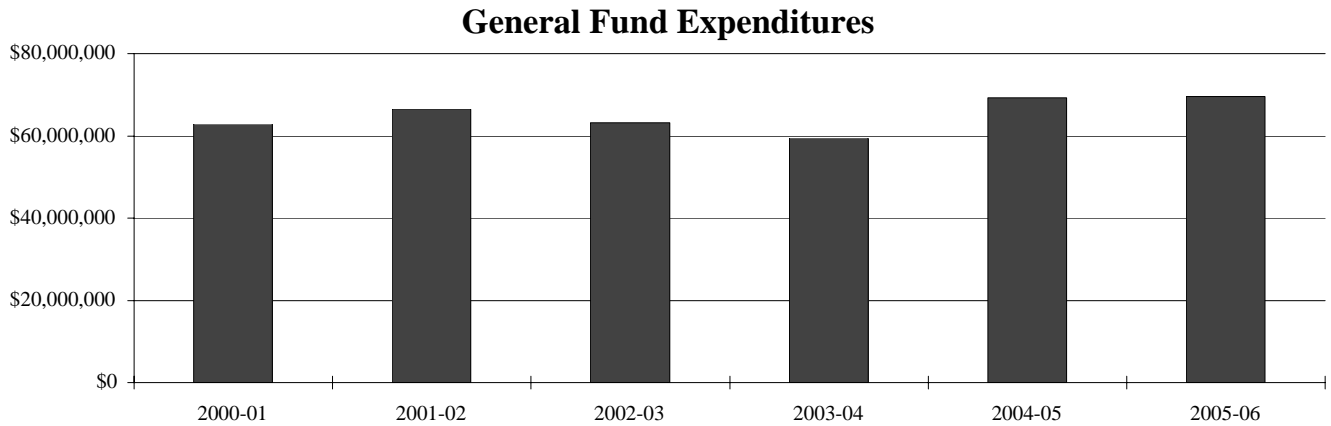
Notes:
 * "Intergovernmental Funds" includes State Funds and Federal Funds.
 "Other" includes sales of goods and services, interest income, transfers in from other funds and "Beginning Fund Balance."

As a state budgeting strategy, the April 2002-03 state funding payment to community colleges was delayed to July '03 (i.e., FY 2004); for purposes of comparison, that payment of \$7,648,410 is restated as part of Intergovernmental Funds in 2002-03 above. A similar procedure occurred in July '05 and the payment of \$6,513,433 is restated as part of 2004-05 above.

Source: Comprehensive Annual Financial Report (Table 2A): "Statements of Revenues, Expenditures, and Changes in Fund Balance."

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General Fund Expenditures



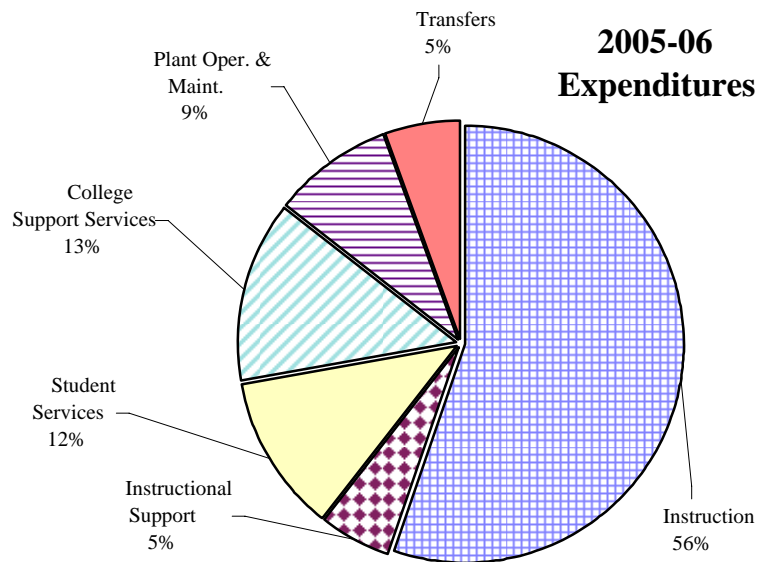
Instruction includes direct costs of providing classes.

Instructional Support includes College Now program, OSBDCN, Distance Learning.

Student Services include Financial Aid Office, Athletics, The Torch, Counseling, Enrollment Svcs., Disability Services.

College Support Services include Board of Education, Purchasing Svcs., Ofc. of the President, LCC Foundation, Downtown Ctr., College Finance, Information Technology.

Community Service includes KLCC.



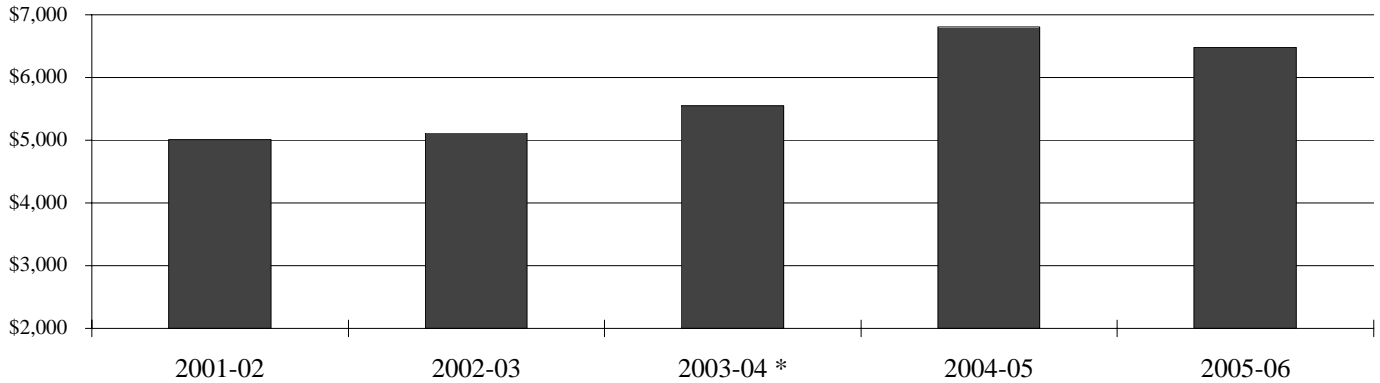
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Total Expenditures	\$62,857,862	\$66,472,484	\$63,184,852	\$59,389,363	\$69,282,616	\$69,557,065
Yearly Change	1.6%	5.8%	-4.9%	-6.0%	16.7%	0.4%
Instruction	\$36,453,578	\$37,958,210	\$31,978,721	\$29,519,738	\$35,521,884	\$38,421,761
Instructional Support	\$2,713,706	\$3,273,699	\$3,350,683	\$3,724,078	\$4,037,412	\$3,713,932
Student Services	\$6,441,617	\$6,994,787	\$6,713,507	\$6,983,356	\$7,585,957	\$8,088,049
College Support Services	\$8,748,173	\$8,886,133	\$10,065,403	\$9,598,008	\$9,853,887	\$9,286,068
Plant Oper. & Maint.	\$4,489,607	\$4,812,449	\$5,231,730	\$5,235,817	\$5,355,826	\$6,244,901
Community Service	\$1,128,077	\$1,324,880	\$0	\$0	\$0	\$0
Financial Aid	\$0	\$4	\$0	\$0	\$0	\$0
Transfers	\$2,883,104	\$3,222,322	\$5,844,808	\$4,328,366	\$6,927,650	\$3,802,354

Source: Comprehensive Annual Financial Report (Table 1A): "Statements of Revenues, Expenditures, and Changes in fund balance."

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Expenditures per FTE

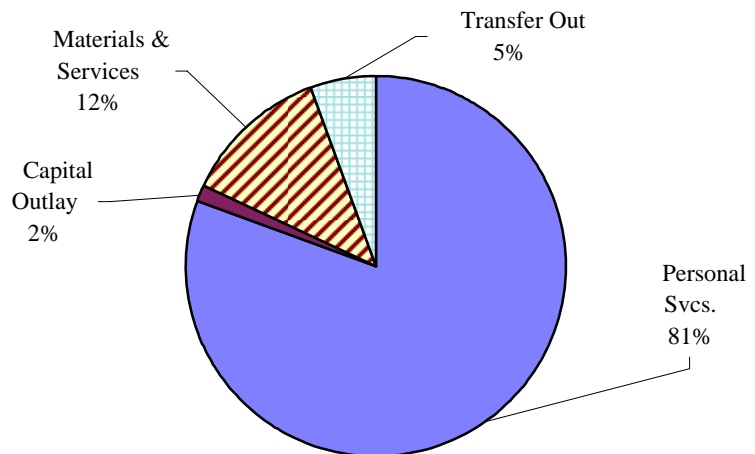
Total General Fund Expenditures & Transfers per FTE



The Expenditures per FTE shown is calculated by dividing the total General Fund expenditures and transfers by the total student FTE.

Total General Fund expenditures and transfers increased 17.1% from 2003-04 to 2005-06 while total reported student FTE* decreased 0.4%, resulting in a college-overall expenditures-per-FTE ratio that increased 16.7%.

General Fund Expenditures and Transfers 2005-06

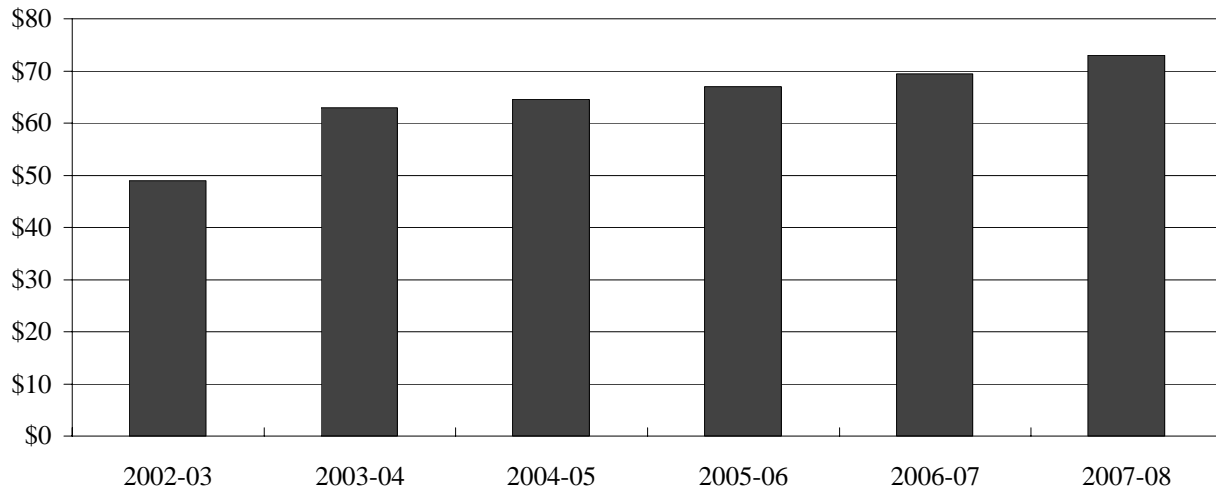


	2001-02	2002-03	2003-04 *	2004-05	2005-06	3-year % change
Total General Fund Expenditures & Transfers	\$ 66,472,484	\$ 63,184,852	\$ 59,389,363	\$ 69,282,616	\$ 69,557,065	17.1%
Total Reported FTE	13,265	12,364	10,700	10,174	10,738	0.4%
Expended per FTE	\$ 5,011	\$ 5,110	\$ 5,550	\$ 6,810	\$ 6,478	16.7%
yearly change	1.7%	2.0%	8.6%	22.7%	-4.9%	
Personal Services	\$ 52,535,450	\$ 47,839,664	\$ 46,238,518	\$ 53,475,201	\$ 55,948,951	21.0%
Materials & Services	10,279,721	9,062,800	8,390,367	7,996,807	8,688,516	3.6%
Capital Outlay	434,991	437,580	432,112	882,958	1,117,244	158.6%
Transfers Out	3,222,322	5,844,808	4,328,366	6,927,650	3,802,354	-12.2%

* Beginning fall term 2003, courses for fall term are offered over 11 weeks rather than 12 weeks. This results in fewer contact hours per course for the term and, therefore, fewer FTE compared to fall terms prior to 2003. The state continues to reimburse colleges on a 12-week basis for fall term under a "hold harmless" agreement.

Tuition Rates

Tuition per Credit -- Oregon Resident



Lane's resident tuition rate per credit increased 41.8 percent during the 4-year period from 2002-03 to 2006-07. During the same period, the Higher Education Price Index (HEPI) increased 17.2 percent.

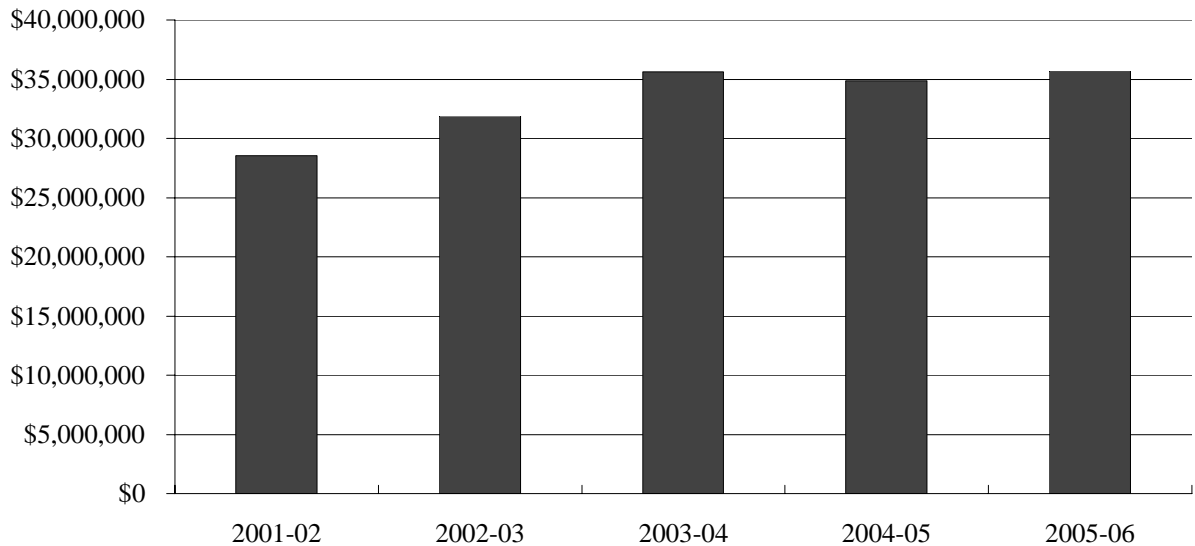
Board Policy D.110, adopted in November 2002, calls for Lane's Board of Education each year to adjust the tuition rate for inflation using "an appropriate index for two-year public colleges." For the year ending June 30, 2006, the Higher Education Price Index showed an annual inflation rate of five percent. Therefore, the Board approved a tuition rate for the 2007-08 academic year that was 5.0% over the 2006-07 level.

The HEPI measures the average relative level in the prices of a fixed market basket of goods and services purchased by colleges and universities each year through current fund educational and general expenditures excluding expenditures for research.

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Resident Tuition Rate per Credit	\$ 49.00	\$ 63.00	\$ 64.50	\$ 67.00	\$ 69.50	\$ 73.00
Yearly Percent Change	28.9%	28.6%	2.4%	3.9%	3.7%	5.0%
Non-Residents Tuition Rate/Credit	\$ 168.00	\$ 216.00	\$ 221.00	\$ 230.00	\$ 239.00	\$ 251.00
Yearly % Change - Non-Residents	29.2%	28.6%	2.3%	4.1%	3.9%	5.0%
International Students Tuition Rate/Credit	\$ 168.00	\$ 216.00	\$ 221.00	\$ 230.00	\$ 200.00	\$ 200.00
Yearly % Change - Intl. Students	29.2%	28.6%	2.3%	4.1%	-13.0%	0.0%
Higher Education Price Index	215	221.2	231.5	239.8	251.9	
Yearly % change in HEPI	4.1%	2.9%	4.7%	3.6%	5.0%	

Sources: Lane College Catalog and Course Schedules and data from Higher Education Price Index
<http://www.commonfund.org/Commonfund/Investor%2BServices/HEPI.htm?m=h&AA=2>

Student Financial Aid



The graph above tracks growth in total financial aid to students. Between 2001-02 and 2005-06 the total :

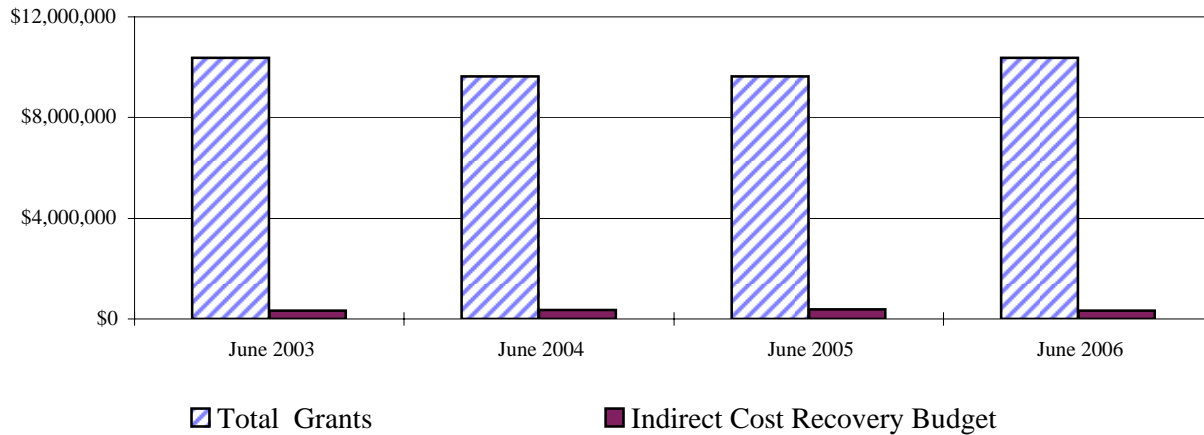
- * **Number of students** receiving financial aid decreased 3.4%
- * Amount of **financial aid** awarded increased 25%
- * Amount of **loans** awarded increased 50%
- * Amount of **grants** awarded increased 3%
- * Amount of **scholarships** awarded increased 10%.

	2001-02	2002-03	2003-04	2004-05	2005-06
Total Financial Aid	\$ 28,539,306	\$ 31,894,809	\$ 35,633,140	\$ 34,881,925	\$ 35,657,145
Students Receiving Financial Aid	6,146	6,331	6,042	5,941	5,935
Average Dollars per Student	\$ 4,644	\$ 5,038	\$ 5,898	\$ 5,871	\$ 6,008
Loans	14,323,289	16,243,515	21,641,832	21,122,485	21,509,320
Grants	11,771,197	12,999,106	12,474,463	11,987,196	12,111,709
Scholarships	1,085,925	1,415,504	933,705	1,149,443	1,193,065
College Work Study	682,073	603,345	583,140	622,801	843,051

Source: Lane's Financial Aid office.

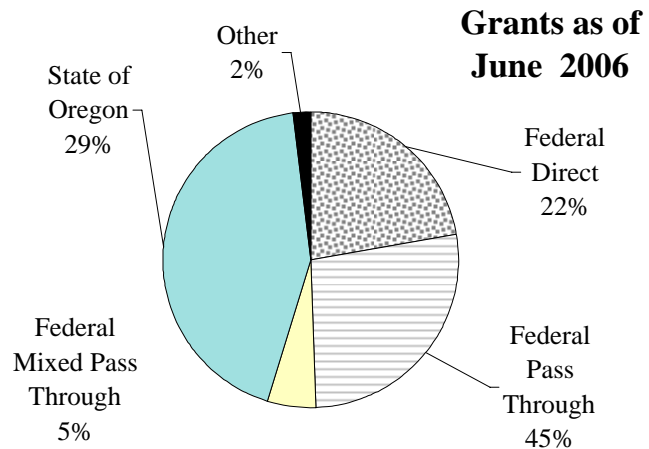
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Grants



As of June 2006, Lane had \$10.37 million in active grants. There was \$323,922 that could potentially be recovered through these grants as Indirect Cost Recovery.

The Recoverable Indirect Cost rate averaged across all grants was 3.1%.



	June 2003	June 2004	June 2005	June 2006
Total Grants	\$ 10,366,140	\$ 9,630,790	\$ 9,643,333	\$ 10,366,140
Yearly Change	na	-7.1%	0.1%	7.5%
Federal Direct	\$ 2,316,712	\$ 2,052,946	\$ 2,121,554	\$ 2,316,712
Federal Pass Through	2,803,033	3,305,015	2,582,718	2,803,033
Federal Mixed Pass Through	541,728	1,215,518	1,316,099	541,728
State of Oregon	4,509,703	2,878,540	3,432,947	4,509,703
Other	194,964	178,771	190,015	194,964
Indirect Cost Recovery Budget	\$ 323,922	\$ 366,631	\$ 375,989	\$ 323,922

Source: College Finance, Grant Accounting.

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