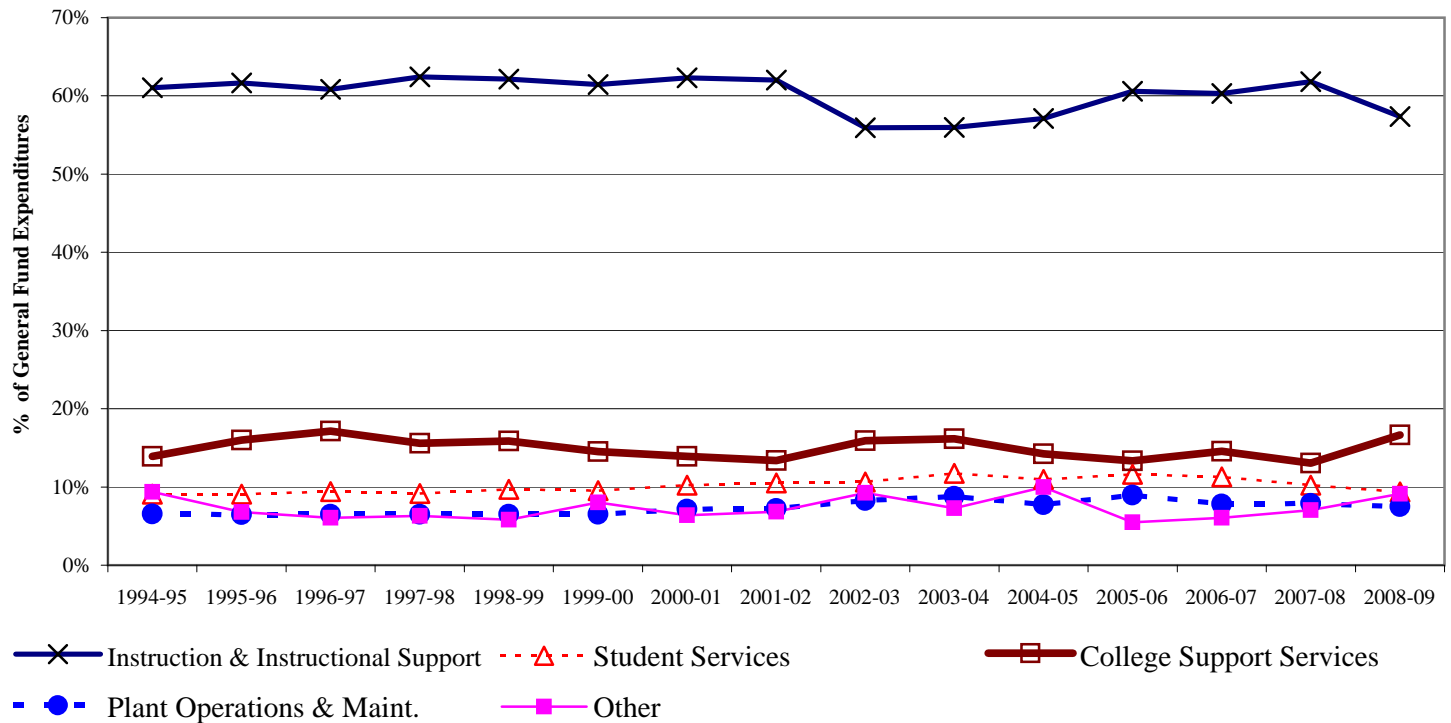


Key Benchmarks -- LANE Community College

General Fund Expenditures by Category

Percent of Expenditures by Category



Expenditure Source	% of General Fund Expenditures		General Fund Expenditures -- \$	
	1994-95 (%)	2008-09 (%)	1994-95 (\$)	2008-09 (\$)
Instruction & Instructional Support *	61.1%	57.4%	\$29.8 M	\$42.7 M
Student Services	9.1%	9.4%	4.4 M	6.9 M
College Support Services	13.9%	16.7%	6.8 M	12.4 M
Plant Operations & Maintenance	6.6%	7.5%	3.2 M	5.6 M
Other	9.4%	9.1%	4.6 M	6.8 M
total	100%	100%	\$48.8 M	\$74.5 M

Analysis and Action: Total expenditures increased 53% between 1994-95 and 2008-09. Comparison of expenditures across other Oregon community colleges must be made cautiously because of differences in internal reporting.

Notes: 1) "Other" includes expenditures in the categories of "Community Services", "Transfers" and "Financial Aid."

2) * The Annual Financial Report categories of "Instruction" and "Instructional Support" have been combined in a single category here to enable more accurate comparison across Oregon community colleges (see accompanying Table 28 from ODCCWD Profile).

3) Two notable structural and accounting factors differentiate Lane's "Student Services" expense function from many other Oregon community colleges: a) In 1999-00, as part of the Students First! redesign to more effectively integrate all services to students, ten positions, including Accounts Receivable and Sponsored Accounts staff, that had been located in College Finance (a "College Support Services" expense function), were assigned to Enrollment and Student Financial Services which are accounted for in the "Student Services" expense function. b) Lane's budget organization includes Conference and Culinary Services in the "Student Services" expense function.

Sources: Comprehensive Annual Financial Report (Table 1A): "Statements of Revenues, Expenditures, and Changes in Fund Balance." ODCCWD Community College Profile.

