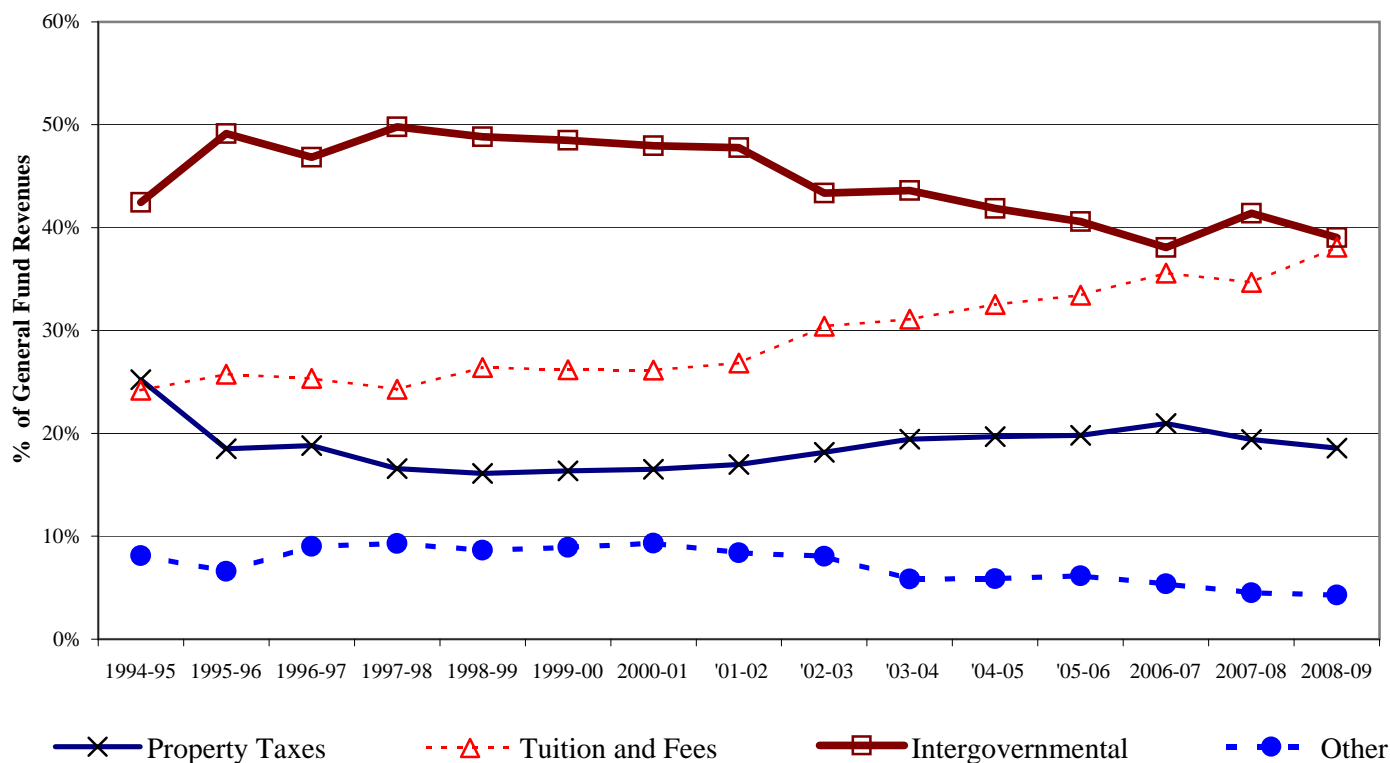


Key Benchmarks -- LANE Community College

General Fund Revenues and Transfers by Source

Percent of Revenues by Source



Revenue Source	% of General Fund Revenues		General Fund Revenues -- \$	
	1994-95 (%)	2008-09 (%)	1994-95 (\$)	2008-09 (\$)
Property Taxes	25.2%	18.6%	\$12.9 M	\$14.7 M
Tuition & Mandatory Student Fees	24.2%	38.1%	12.4 M	30.1 M
Intergovernmental	42.5%	39.0%	21.7 M	30.9 M
Other *	8.1%	4.3%	4.2 M	3.4 M
total	100%	100%	\$ 51.2 M	\$79.1 M

Analysis and Action: Ballot Measure 5, passed in 1990, initiated a shift in Lane's revenue structure -- a greater percent of revenue now comes from Intergovernmental sources and from Tuition & Student Fees and a smaller percent comes from Property Taxes. Tuition has been increased and expenditures reduced to close a revenue/expenditure gap. Total General Fund Revenue increased 54.7% between 1994-95 and 2008-09.

Notes: 1) * "Other" includes Non-mandatory Fees, Interest Income, Sale of Goods & Services, Administrative Recovery, Transfers in and Beginning Fund Balance. 2) "Intergovernmental" includes revenue from the state and federal governments. 3) As an Oregon budgeting strategy, the April 2003 state funding payment to community colleges was delayed to July '03 (i.e., FY 2004); for purposes of comparison in this Benchmark, that payment of \$7,648,410 is restated as part of Intergovernmental Funds in 2002-03. The similar adjustment back to 2004-05 for the July '05 payment was \$6,513,433; an adjustment back to 2006-07 for the July '07 payment was \$6,247,229; an adjustment back to 2008-09 for the July '09 payment was \$7,809,684..

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

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