

Lane Community College
FY 2026 Sustainable Budget in Context, May 2025

Account	(A) College Council (CC - BDS) Framework	Proposed Budget	(C) Difference	(B) CC Framework without Forecasting	Proposed Budget	(C) Difference	(D) Sustainable Budget	Difference from Proposed
Beginning Fund Balance	\$7,698,217	\$8,570,000	\$871,783	\$7,698,217	\$8,570,000	\$871,783	\$8,570,000	\$0
Revenue	\$105,122,119	\$104,528,576	(\$593,543)	\$105,122,119	\$104,528,576	(\$593,543)	\$104,528,576	\$0
Total Resources (Revenues)	\$112,820,336	\$113,098,576	\$278,240	\$112,820,336	\$113,098,576	\$278,240	\$113,098,576	\$0
Personnel	\$58,132,692	\$57,485,128	(\$647,564)	\$58,132,692	\$57,485,128	(\$647,564)	\$55,486,759	(\$1,998,369)
OPE	\$32,432,316	\$33,663,030	\$1,230,714	\$32,432,316	\$33,663,030	\$1,230,714	\$32,363,030	(\$1,300,000)
Reduction	(\$1,000,000)	\$0	\$1,000,000	(\$1,000,000)	\$0	\$1,000,000	\$0	\$0
Vacancy Savings	(\$2,264,125)	\$0	\$2,264,125		\$0	\$0		\$0
Total Personnel	\$87,300,883	\$91,148,158	\$3,847,275	\$89,565,008	\$91,148,158	\$1,583,150	\$87,849,789	(\$3,298,369)
M&S and Other	\$17,400,490	\$16,878,787	(\$521,703)	\$17,400,490	\$16,878,787	(\$521,703)	\$16,678,787	(\$200,000)
Under Utilization	(\$174,005)		\$174,005			\$0		\$0
Total Other	\$17,226,485	\$16,878,787	(\$347,698)	\$17,400,490	\$16,878,787	(\$521,703)	\$16,678,787	(\$200,000)
Total Requirements (Expenditures)	\$104,527,368	\$108,026,945	\$3,499,577	\$106,965,498	\$108,026,945	\$1,061,447	\$104,528,576	(\$3,498,369)
In Year Ending Balance	\$594,751	(\$3,498,369)	(\$4,093,120)	(\$1,843,379)	(\$3,498,369)	(\$1,654,990)	\$0	\$3,498,369
Ending Fund Balance	\$8,292,968	\$5,071,631	(\$3,221,337)	\$5,854,838	\$5,071,631	(\$783,207)	\$8,570,000	\$3,498,369
		7.93%	4.69%	5.47%	4.69%		8.20%	

**Note: These two items are forecasting inclusions.*

(A) Notes: 1. College Council Budget is found here - <https://go.boarddocs.com/or/lanecc/Board.nsf/goto#> (April 9,2025) Budget proposal

2. Vacancy savings and underutilization are forecasting inclusions discussed as what ending fund balances would look like and discussed non-budgeting items.

3. Reduction of \$1,000,000 anticipated positions potentially included but not necessary. After CC, position roster reviewed and all positions are necessary.

(B) Notes: This is what the budget would look like without forecasting items included for an accurate comparison to the proposed budget.

(C) Notes: the difference from budgeted items only in CC budget is actually a net change of \$1.7 Million which includes the \$1M proposed reduction.

(D) Notes: 1. The Sustainable budget removes the net deficit in year budget by \$3.5 M in personnel, benefits, and M&S budget.

2. The Sustainable Budget includes the following reductions:

Managers Benefit Savings \$180,000

Programs and Services \$675,000

IT Operational Alignments \$225,000

Current Vacant Position Freeze (5 Positions) \$648,369

Vacancy Savings (E) \$1,770,000

Total Spending Changes \$3,498,369

E. If this change is imposed, the budget committee should approve \$ 1.77M in a contingency account, instead of ending fund balance, to comply with Oregon Budget Law.