

Budget Office

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Budget Office →

Budget Office

We develop, monitor, and manage the institutional operating budget. We also oversee several campus auxiliary services.

BUDGET OFFICE

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College Resources/Budget (Funds)

- ▶ Appropriated fund sources

(Gen Ed fund 10, Normal School Endowment, CTE fund 12, CTE fund 14 major capital project funding)

- ▶ Non-appropriated fund sources (local funds)

Student fees fund 11, local Service Ops, Grants & Contracts (Funds 20 & 21), Auxiliaries (Fund 3x series, Agency Funds (Fund 50)

- ▶ Ongoing vs. one-time fund sources

- ▶ Budget Timing

- ▶ July - Base Budgets Loaded
- ▶ August - Gen Ed Encumbrances Loaded
- ▶ September - Gen Ed Carryforward/Deficit Loaded

Budget Book (Approp. Funds)

Operating Budget						
July 1, 2023 - June 30, 2024						
Summary of Estimated Resources and Allocation of Funds						
Category	Estimated Resources			Allocation by Major Program		
	Budget	% Total		Category	Budget	% Total
General Education (SB 1176)						
General Fund	\$21,760,500	53.79%		Instruction	\$17,127,671	42.33%
Normal School Endowment	\$3,284,400	8.12%		Public Service	240,016	0.59%
Tuition	\$15,418,400	38.10%		Research	85,103	0.21%
				Library	922,124	2.28%
				Student Services	5,229,064	12.92%
				Physical Plant	4,275,325	10.57%
				Institutional Support	6,962,502	17.21%
				Academic Support	3,684,527	9.11%
				Auxiliary Enterprises	1,936,968	4.79%
Subtotal, Ongoing Resources	\$40,463,300	100.00%		Subtotal, Ongoing Budget	\$40,463,300	100.00%
One-Time Funding	0	\$0	0.00%			
Subtotal, One-Time Resources	\$0	0.00%		Subtotal, One-Time Budget	\$0	0.00%
Total General Education Resources	\$40,463,300	100.0%		Total General Education Budget	\$40,463,300	100.0%
Career & Technical Education (HB 363)						
Career & Technical Education	\$ 5,576,922	100.0%		Administration	\$ 1,049,039	18.8%
				Instruction	4,349,236	78.0%
				Student & Special Services	178,647	3.2%
Subtotal, Ongoing Resources	\$5,576,922	100.0%		Subtotal, Ongoing Budget	\$ 5,576,922	100.0%
One-Time Capital Outlay	\$ -	0.0%		One-Time Capital Outlay	\$0	0.0%
Subtotal, One-Time Resources	\$0	0.0%		Subtotal, One-Time Budget	\$0	0.0%
Total, C.T.E. Resources	\$5,576,922	100.0%		Total, C.T.E. Budget	\$5,576,922	100.0%
Totals						
General Education & Career & Technical Education Ongoing Budget Total					\$46,040,222	100.0%
General Education & Career & Technical Education One-Time Budget Total					0	0.0%
TOTAL G.E. & C.T.E. BUDGETS					\$46,040,222	100.0%

LEWIS-CLARK STATE COLLEGE

FISCAL YEAR 2024 STUDENT TUITION & FEES SUMMARY-FLEXIBLE LINE ITEM INCLUDED

	- Per Semester Rate -		
<u>FULL-TIME TUITION & FEES (12 or more credits)</u>	Resident	Nonresident	Asotin
<i>Full-Time Tuition:</i>			
Full-Time Resident Tuition	\$3,089.00	\$3,089.00	\$3,089.00
Additional Full-Time Nonresident Tuition		6,999.00	
Additional Full-Time Asotin Nonresident Tuition			2,149.00
<i>Total Tuition Per Semester</i>	<i>\$3,089.00</i>	<i>\$10,088.00</i>	<i>\$5,238.00</i>
<i>Full-Time Fees:</i>			
<i>Total Consolidated Mandatory Fees Per Semester</i>	<i>\$605.00</i>	<i>\$605.00</i>	<i>\$605.00</i>
<i>Total Full-Time Tuition & Fees:</i>			
<i>Per Semester</i>	<i>\$3,694.00</i>	<i>\$10,693.00</i>	<i>\$5,843.00</i>
<i>Annual Rate</i>	<i>\$7,388.00</i>	<i>\$21,386.00</i>	<i>\$11,686.00</i>

Dissection of an account#

Fund-Function-Cost Center-Object

Ex: **10-10-903101-55000**

Fund **10** tells me it is an appropriated account (**12** CTE appropriated, **14** CTE supplemental appropriated, **11** local, **20 & 21** grants, **3x** auxiliary, **50** clubs & orgs)

Function **10** tells me the account's purpose is institutional support (01 instruction, 04 research, 06 public service, 07 library, 08 student services, 09 plant operations, 11 academic support, 21 scholarships, and 30 auxiliary)

Account **903101** (903 beginning) tells me it belongs to administrative services; the **4 digit of 1** tells me it is appropriated

Financial Responsibility

- ▶ Salary/Benefits - Institutional
- ▶ Support Funds - Departmental (OE, IH, & CO)
- ▶ Carryforward (75% department - 25% College)
- ▶ Responsibility for deficits (100% department)

Financial Decisions

- ▶ Budget transactions (movements of *budget* (*appropriated accounts*))
 - ▶ Appropriated to Appropriated
 - ▶ Cannot increase or add funds to appropriated, set by the legislature
- ▶ Accounting transactions (movements of *cash*—revenue and/or expense (local accounts))
 - ▶ Can move local expenses (NOT Funds) to appropriated

Managing your Budget/Resources

- ▶ Tools for monitoring your unit's budget
 1. Colleague
 2. Warrior Web Self Service: Budget To Actuals/Finance Query

- ▶ Taking corrective action
 1. Contact the Budget Office
 2. Budget transactions (Appropriated \$ - Budget Office)
 3. Accounting transactions (Local/Grant \$ - Budget Office; Payroll \$ - Controller's Office/Payroll)

Questions?

