



Lewis-Clark State College

Base Review

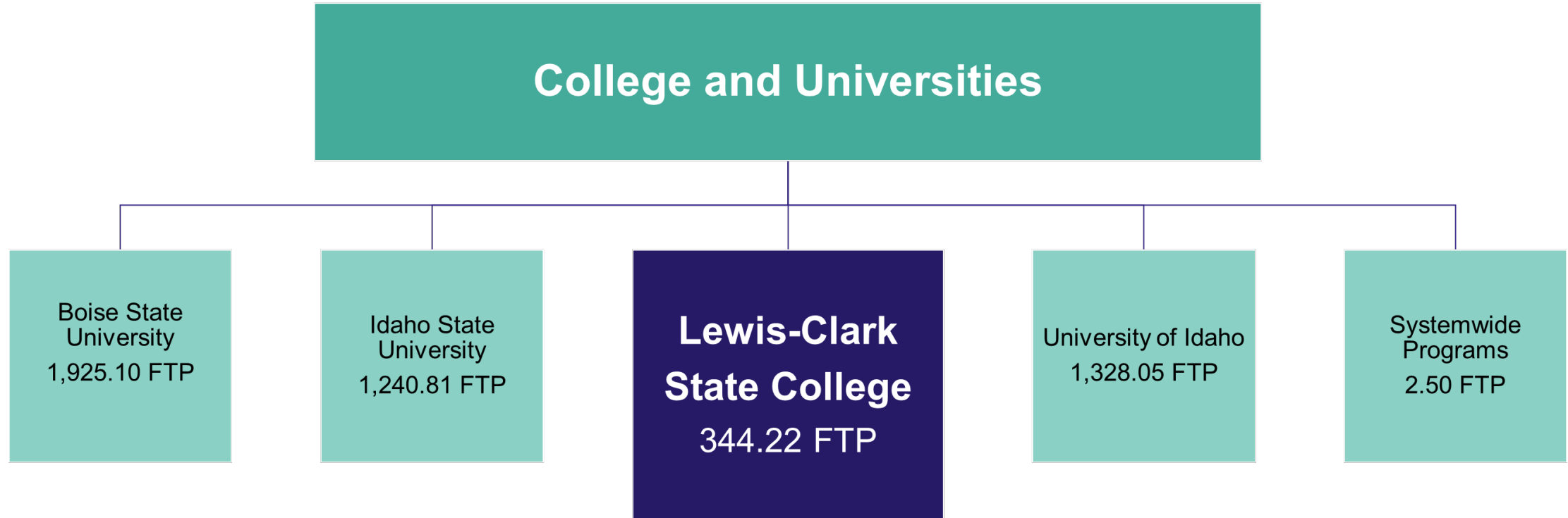
Keith Bybee, Manager
Budget & Policy Analysis

February 28, 2024

Lewis-Clark State College

Lewis-Clark State College, located in Lewiston, is a regional state college offering undergraduate and graduate instruction in the liberal arts and sciences, professional areas tailored to the educational needs of Idaho, and applied technical programs which support the state and local economy. The college emphasizes business, criminal justice, nursing, social work, teacher preparation, and career technical education. The college also provides select programs offered on and off campus at non-traditional times, using non-traditional means of delivery and serving a highly diverse student body. Lewis-Clark State's graduate program offerings include certificates in coaching and nursing management & leadership.

Organizational Structure



Consolidated Fund Analysis

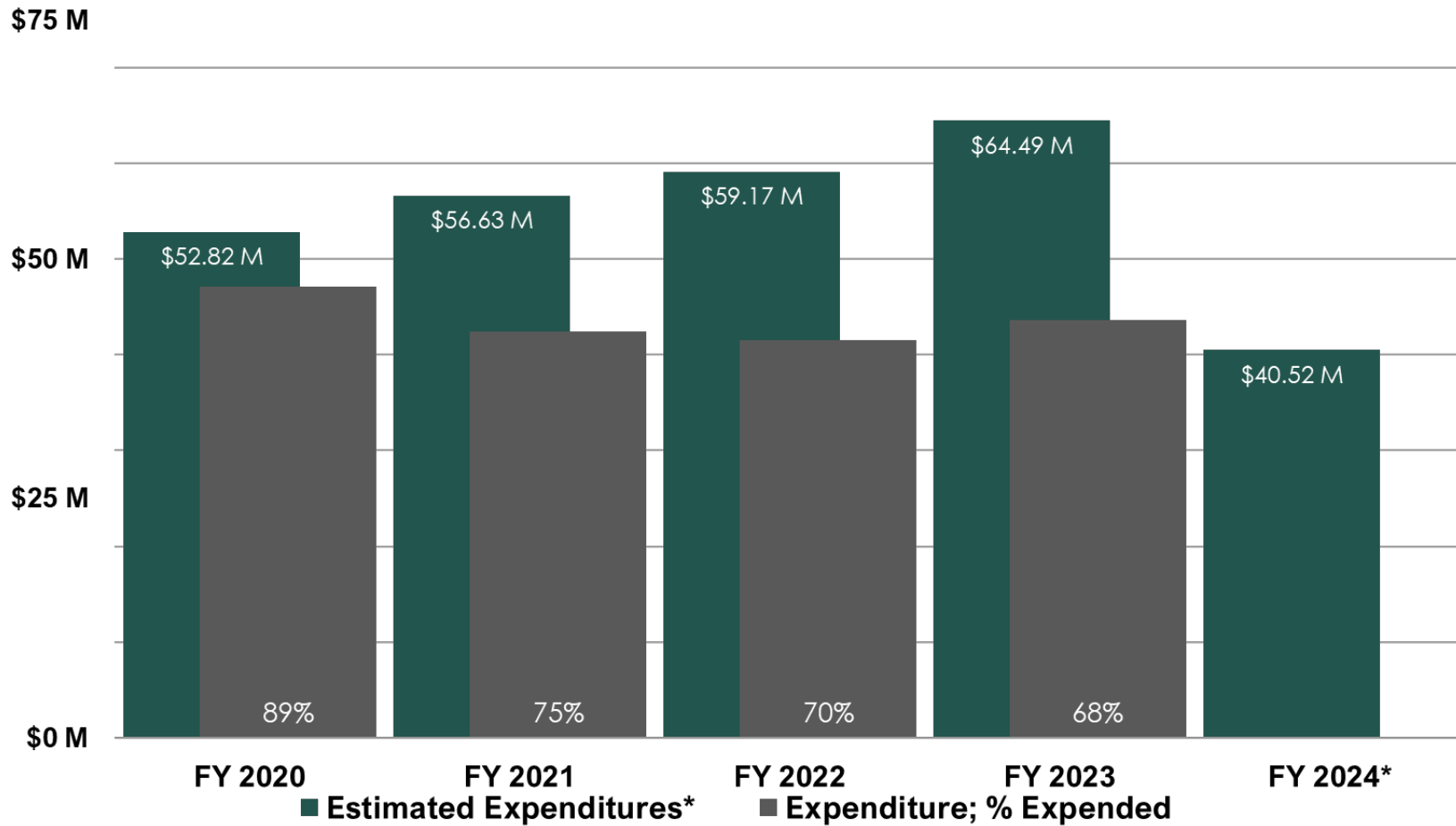
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
A Beginning Free Fund Balance	\$ 14,962,500	\$ 16,416,700	\$ 19,700,200	\$ 23,983,600	\$ 23,456,300
B Receipts and Transfers	\$ 18,072,200	\$ 17,673,300	\$ 18,380,100	\$ 18,702,800	\$ 19,251,300
C Cash Expenditures & Agency Request**	\$ 16,618,000	\$ 14,389,800	\$ 14,096,700	\$ 19,230,100	\$ 19,251,300
Ending Free Fund Balance (A+B-C)	\$ 16,416,700	\$ 19,700,200	\$ 23,983,600	\$ 23,456,300	\$ 23,456,300
By Fund					
D Unrestricted (Tuition and Fees) Fund	\$ 16,355,400	\$ 19,638,100	\$ 23,914,700	\$ 23,387,400	\$ 23,387,400
E Normal School Income Fund	\$ 61,300	\$ 62,100	\$ 68,900	\$ 68,900	\$ 68,900
F TOTAL	\$ 16,416,700	\$ 19,700,200	\$ 23,983,600	\$ 23,456,300	\$ 23,456,300
Ending Free Fund Balance	\$ 32,833,400	\$ 39,400,400	\$ 47,967,200	\$ 46,912,600	\$ 46,912,600

**Estimate based on request.

Amounts for the Unrestricted (Tuition and Fees) Fund include reappropriated funds.

Five-Year Appropriations and Expenditures

Estimated Expenditures and Actual Expenditures



*FY 2024 is Original Appropriation

Consolidated Fund Analysis

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
A Beginning Free Fund Balance	\$ (82,900)	\$ (624,900)	\$ (337,300)	\$ 281,100	\$ (25,800)
B Receipts and Transfers	\$ 33,123,400	\$ 34,720,700	\$ 38,423,400	\$ 42,411,100	\$ 19,251,300
C Cash Expenditures & Agency Request**	\$ 33,665,400	\$ 34,433,100	\$ 37,805,000	\$ 42,718,000	\$ 19,251,300
Ending Free Fund Balance (A+B-C)	\$ (624,900)	\$ (337,300)	\$ 281,100	\$ (25,800)	\$ (25,800)

By Fund

D Unrestricted (Tuition and Fees) Fund	\$ (686,200)	\$ (399,400)	\$ 212,200	\$ (94,700)	\$ (94,700)
F Normal School Income Fund	\$ 61,300	\$ 62,100	\$ 68,900	\$ 68,900	\$ 68,900
Ending Free Fund Balance	\$ (624,900)	\$ (337,300)	\$ 281,100	\$ (25,800)	\$ (25,800)

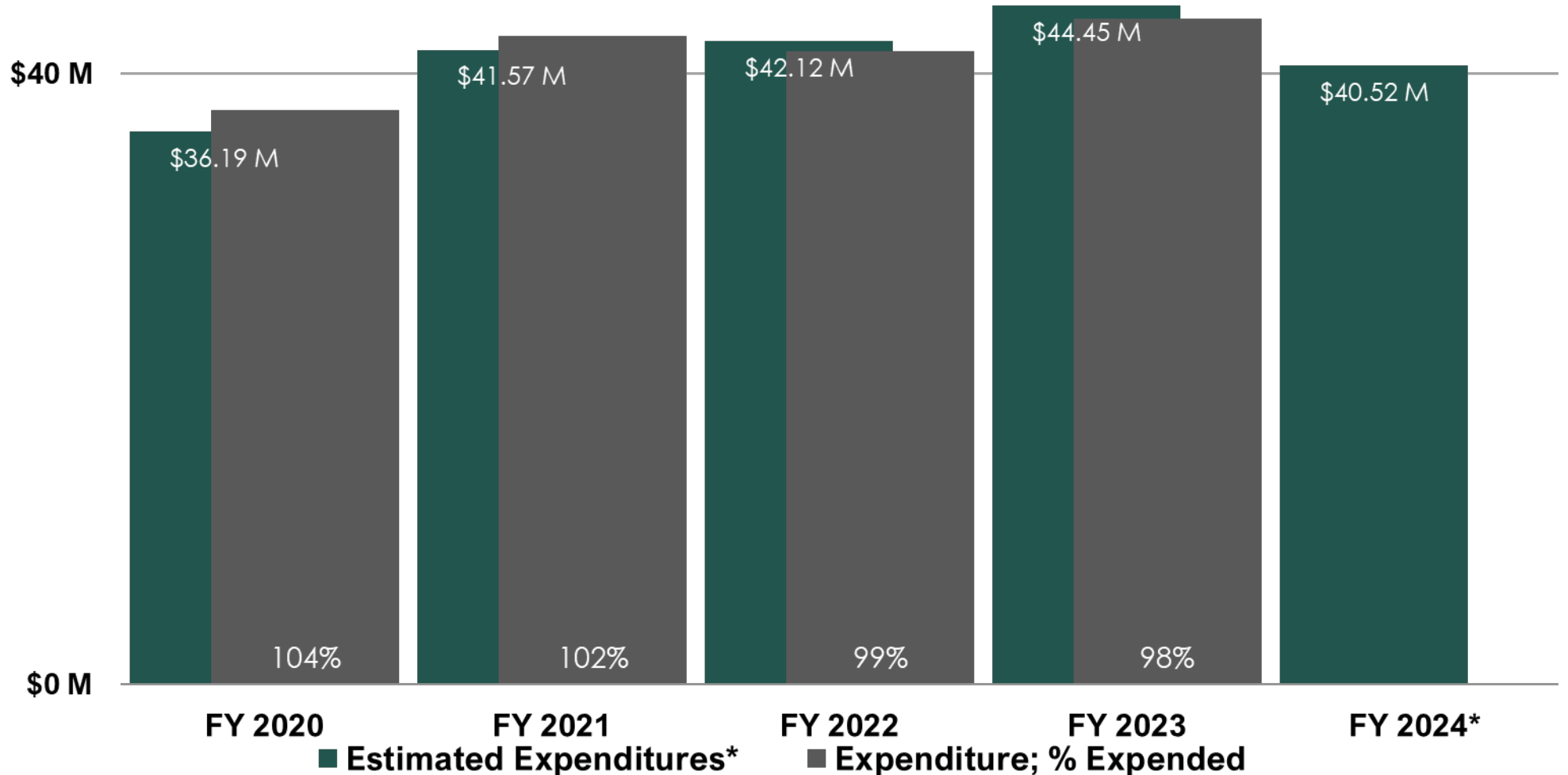
**Estimate based on request.

Amounts for the Unrestricted (Tuition and Fees) Fund do not include reappropriated funds.

Five-Year Appropriations and Expenditures

Amounts for the Estimated Expenditures do not include reappropriated funds from the institution's Restricted (Tuition and Fees) Fund.

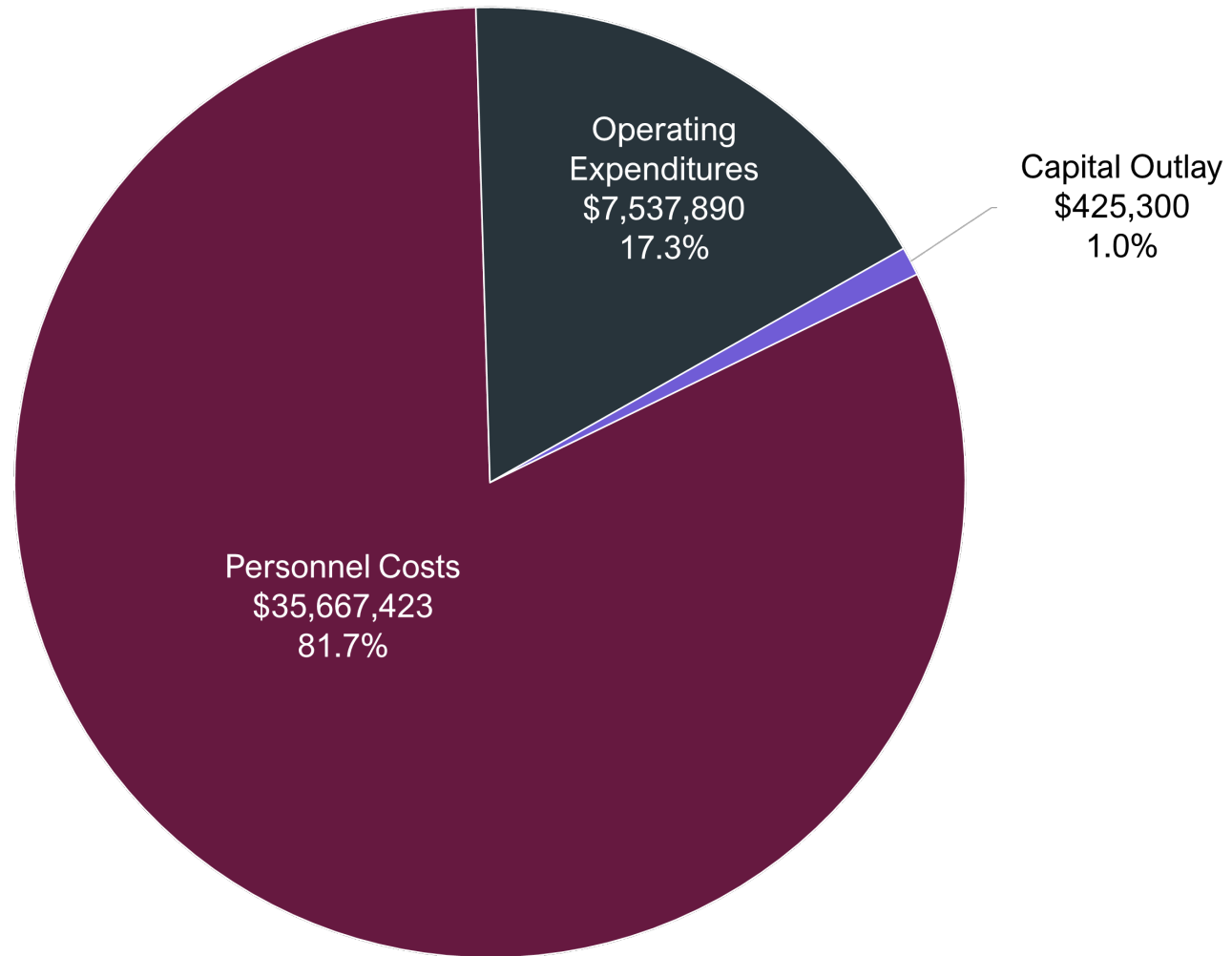
In years where expenditures exceeded the Estimated Expenditures column, the overage utilized reappropriated funds that were unrestricted and available.



*FY 2024 is Original Appropriation; amounts do not include reappropriated tuition and fees



FY 2023 Expenditures



Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	364.00	363.67	339.98	349.73	344.22
2. Current Year Base	35,630,000	36,693,000	36,066,300	36,492,000	38,497,000
3. Benefits Costs	(12,000)	(181,600)	116,700	231,200	449,200
4. Inflationary Adjustments	108,100	83,200			
5. Statewide Cost Allocation	13,300	49,600	41,400	(35,400)	71,800
6. CEC	730,200	541,100	477,400	1,236,500	1,043,900
7. Nondiscretionary Adjustments	87,900			(168,500)	75,500
8. Endowment Fund Adjustments	213,000	149,500	76,800	540,600	
9. Total Ongoing Maintenance Change	1,140,500	641,800	712,300	1,804,400	1,640,400
10. <i>% Chg from Current Year Base (line 9 / 2)</i>	<i>3.2%</i>	<i>1.7%</i>	<i>2.0%</i>	<i>4.9%</i>	<i>4.3%</i>
11. Ongoing Enhancements		(46,400)	800,000	(302,200)	379,700
12. Total Ongoing Enhancements Change	0	(46,400)	800,000	(302,200)	379,700
13. <i>% Chg from Current Year Base (line 12 / 2)</i>	<i>0.0%</i>	<i>(0.1%)</i>	<i>2.2%</i>	<i>(0.8%)</i>	<i>1.0%</i>
14. Ongoing Base Adjustments	(\$77,500)	(\$1,222,100)	(\$1,086,600)	\$502,800	-
15. Next Year Base (line 2 + 9 + 12 + 14)	36,693,000	36,066,300	36,492,000	38,497,000	40,517,100*
16. Total Base Change (line 15 - 2)	1,063,000	(626,700)	425,700	2,005,000	2,020,100
17. <i>% Chg from Current Year Base (line 16 / 2)</i>	<i>3.0%</i>	<i>(1.7%)</i>	<i>1.2%</i>	<i>5.5%</i>	<i>5.2%</i>

*Next Year Base not set. Ongoing Original Appropriation used instead.



The Original Appropriation for Lewis Clark State College was 53.7% General Fund and 46.3% Dedicated Funds in FY 2024

2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs	Enhancement	\$155,500
LCSC, Non-Traditional Learners	Enhancement	\$323,200
LCSC, Cybersecurity Compliance	Enhancement	\$91,600
LCSC, Title IX Support	Enhancement	\$66,600
All Institutions, Chief Audit Executive	Enhancement	(\$11,400)
Total Ongoing Base Change from Enhancements		\$625,500

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Gov. Initiative - Institution Funding	Enhancement	\$370,100
DHR Consolidation	Enhancement	\$9,600
Total Ongoing Base Change from Enhancements		\$379,700

2025 Budget Request (Supplementals & Enhancements)

Ongoing Enhancement Name	Type	Amount
Occupational Capacity Enhancement	Enhancement	\$440,200
Enrollment Workload Adjustment	Nondiscretionary	\$54,700
Total Ongoing Base Change from Enhancements		\$494,900

FY 2025 Governor's Recommendation

- Operational Capacity Enhancement

Recommended by the Governor with changes for benefits and compensation for requested personnel costs. However, the request remained the same as the Governor recommended an increase for operating expenditures in the same amount that he recommended decreasing the personnel costs.

Please feel free to contact me with
any questions at (208) 334 – 4739 or
kbybee@Lso.Idaho.gov

Performance Measures

GOAL 1 Sustain and enhance excellence in teaching and learning.

	FY 2020	FY 2021	FY 2022	FY 2023
1. Percent of undergraduate, degree-seeking students completing 30+ credits per academic year.	33.0%	29.0%	26.0%	26.0%

GOAL 2 Optimize student enrollment and promote student success.

	FY 2020	FY 2021	FY 2022	FY 2023
2. Percent of full-time, first-time baccalaureate-seeking students graduating within 150% of time.	31.0%	32.0%	29.0%	37.0%
3. Percent of undergraduate, degree-seeking students who took a remedial course and completed a subsequent credit-bearing course.	57.0%	56.0%	56.0%	52.0%
4. Percent of new degree-seeking freshman completing a gateway math course within two years.	36.0%	44.0%	52.0%	55.0%
5. Percent of first-time, full-time freshman graduating with a baccalaureate degree within 100% of time.	20.0%	23.0%	22.0%	21.0%

FY 2023 Expenditures – Personnel Costs

81.7% of Total Expenditures



Gross Salary and Wages: \$25,822,512

Employees	\$25,004,943
Temporary Employees	\$817,569

Employee Benefits: \$9,844,912

Life Insurance	\$165,718
Group Health Insurance	\$4,997,875
Workers Compensation	\$192,740
Employer Retirement Contribution	\$2,638,223
DHR	\$15,646
Employment Security	\$0
Social Security and Medicare	\$1,834,709

A Total of \$35,667,423 Was Expended on Personnel Costs

FY 2023 Expenditures - Operating Expenditures

17.3% of Total Expenditures

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Employee Travel Costs	\$87,193	\$36,174	\$363	\$30,878	\$36,978	0.5%
Specific Use Supplies	\$6,904,870	\$5,937,454	\$6,043,883	\$5,774,379	\$7,500,252	99.5%
Administrative Services		\$46,311		\$37,223	\$90	0.0%
General Services					\$571	0.0%
Total	\$6,992,064	\$6,019,939	\$6,044,246	\$5,842,479	\$7,537,890	-

2020 Budget Enhancements

No Ongoing Base Enhancements

2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Occupancy Costs	Enhancement	\$306,700
2% Ongoing General Fund Reduction	Enhancement	(\$353,100)
Total Ongoing Base Change from Enhancements		(\$46,400)

2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Nursing Program Support (LCSC)	Enhancement	\$400,000
Tuition offset (LCSC)	Enhancement	\$400,000
Total Ongoing Base Change from Enhancements		\$800,000

FY 2024 CEC Implementation

CEC was implemented on June 23rd through August 4th of 2023

The Legislature appropriated \$1.20 per hour per FTP and Lewis-Clark State College employees received an average of a \$1.26 per hour for Classified Staff and 4.1% for Faculty and Exempt Staff.

Employee increases ranged from \$0.00 to \$1.55 per hour for Classified Staff and 0% - 4.6% for Faculty and Exempt Staff.

Fund Number	Fund Type ⁴	Total Est. PC Exp. ⁵	Total PC Approp.	Est. Approp. Balance (Ongoing Savings)	Est. Cash Balance (DED Funds Only)
0001	General Fund	\$ 18,912,900	\$18,912,900	\$0	N/A
0650	Tuition	\$ 14,040,742	Continuous ¹ \$14,046,200	\$5,458	\$19,630,600
0651	CTE	\$ 5,116,267	Continuous \$5,116,267	\$0	\$0
0651	Local/Grants	\$ 3,507,315	Continuous \$3,507,315	\$0	\$0

¹ Tuition is continuous

⁴Enter GEN, DED, FED.

⁵This is the fully burdened (salary and benefits) annual personnel expenditure estimate, assuming all intended positions are filled for the entire year, all components of CEC are implemented, and including any amounts anticipated for group positions.



Agency Funds – Sources and Uses

Higher Education Stabilization Fund (HESF) Interest

Sources: Pursuant to Section 33-3726(1), Idaho Code, an account designated as the strategic interest account was created in the treasury to consist of interest earnings from the investment of moneys deposited with the state treasurer into unrestricted current fund (0650-00). Interest collected on the moneys in this fund remain with the fund.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of institutions that have deposited moneys into the unrestricted current fund (0650-00). When appropriated by the Legislature, institutions shall receive a pro rata share of the appropriation based upon the amount that the institutions has deposited in the unrestricted current fund (0650-00). The University of Idaho does not pay its tuition and fees into the unrestricted current fund.

Higher Education Stabilization Fund (HESF)

Source: Surplus Pursuant to Section 33-3726(2), Idaho Code, an account designated as the surplus stabilization account was created in the treasury to consist of any moneys made available through legislative transfers, appropriations, or otherwise provided by law. Interest collected on the moneys in this fund remain with the fund. In FY 2015, the legislature appropriated \$1,379,000 to this account pursuant to Section 6 of H635 (2014). In FY 2021, the legislature appropriated \$531,000 to Lewis-Clark State College on a onetime basis to support campus operations and building projects.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of the Regents of the University of Idaho, Lewis-Clark State College, Idaho State University, and Boise State University (§33-3803, Idaho Code). Moneys are subject to appropriation, and distribution of such moneys to the institutions shall be based upon the state board of education's established practices for the allocation of moneys to institutions.

Agency Funds – Sources and Uses

Normal School Endowment Income

Sources: According to Section 33-3301B, Idaho Code, the fund shall consist of all moneys distributed from the Normal School Earnings Reserve Fund and from other sources as the Legislature deems appropriate. Additionally, pursuant to Section 33-3301A, moneys in the Fund originate from: (a) All earnings of the Normal School Earnings Reserve Fund; (b) Proceeds of the sale of timber growing on normal school endowment lands; (c) Proceeds of leases of normal school endowment lands; (d) Proceeds of interest upon deferred payments on normal school endowment lands or timber on those lands; and (e) All other proceeds received from the use of normal school endowment lands and not otherwise designated for deposit in the Normal School Earnings Reserve Fund. Idaho State University (§33-3304, Idaho Code) and Lewis-Clark State College (§33-3302, Idaho Code) are the beneficiaries of the Normal School Endowment Fund.

Uses: Section 33-3304, Idaho Code, provides: "Fifty percent (50%) of all the moneys that now are in or which may hereafter accrue to the normal school income fund are hereby appropriated and set apart for the support and maintenance of the department of education at Idaho State University . . ." Section 33-3302, Idaho Code, provides: "Fifty percent (50%) of all moneys that now are in or which may hereafter accrue to the normal school income fund are perpetually appropriated and set apart for the support and maintenance of the Lewis-Clark State College, . . ."

Agency Funds – Sources and Uses

American Rescue Plan Act (ARPA)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In Fiscal Year 2023, ARPA money was used for one-time Capital Outlay, including computers, for Title IX and Non-Traditional Learner support at Lewis-Clark State College. Funds were also used for similar Capital Outlay at the University of Idaho.

Agency Funds – Sources and Uses

Federal COVID-19 Relief

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. Funding was used for student reimbursements, technology upgrades to meet online course demand, cleaning/sanitization efforts on campus, and replace lost revenue.

Agency Funds – Sources and Uses

Unrestricted (Tuition and Fees) Fund

Sources: Unrestricted Funds are student tuition and fees collected by BSU, ISU, LCSC, and UI (beginning in FY 2012). In addition to tuition, all students are charged a variety of fees, where applicable, including part-time fees, graduate fees, professional fees (e.g., law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. Traditionally, interest earned on tuition and fees was deposited into the General Fund, however, beginning in FY 2012, interest earned from appropriated tuition and fees will be deposited to the newly created Higher Education Stabilization Fund (§33-2909, Idaho Code).

Uses: BSU, ISU, LCSC, and UI (beginning in FY 2012) can expend tuition and fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions. The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage, and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

Agency Funds – Sources and Uses

LCSC Payroll

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues are generated by the institution's auxiliary enterprises, local accounts, and grants. This fund is continuously appropriated and does not appear in the institution's annual appropriation.

Uses: The fund is used as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts, and grants. This account creates no obligation to the state and relies on zero dollars from the state.