

Agency Summary And Certification

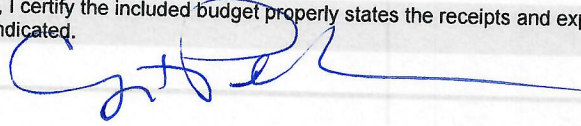
FY 2026 Request

Agency: Lewis-Clark State College

511

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department Director:



Date: 8-29-2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Lewis-Clark State College			64,225,400	35,760,900	41,707,400	70,233,300	42,952,100
Total			64,225,400	35,760,900	41,707,400	70,233,300	42,952,100
By Fund Source							
G	10000	General	21,760,500	21,904,200	22,442,800	22,576,800	23,059,100
D	48104	Dedicated	3,284,400	3,284,400	3,636,600	3,636,600	3,891,600
D	65000	Dedicated	39,180,500	10,572,300	15,628,000	44,019,900	16,001,400
TBD	65100	To Be Determined	0	0	0	0	0
Total			64,225,400	35,760,900	41,707,400	70,233,300	42,952,100
By Account Category							
Personnel Cost			52,511,700	27,812,500	33,013,700	57,015,800	33,918,400
Operating Expense			10,425,300	7,523,100	8,244,600	12,140,700	8,584,600
Capital Outlay			1,288,400	425,300	449,100	1,076,800	449,100
Trustee/Benefit			0	0	0	0	0
Total			64,225,400	35,760,900	41,707,400	70,233,300	42,952,100
FTP Positions			344.22	339.99	340.99	341.68	341.68
Total			344.22	339.99	340.99	341.68	341.68

Division Description

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

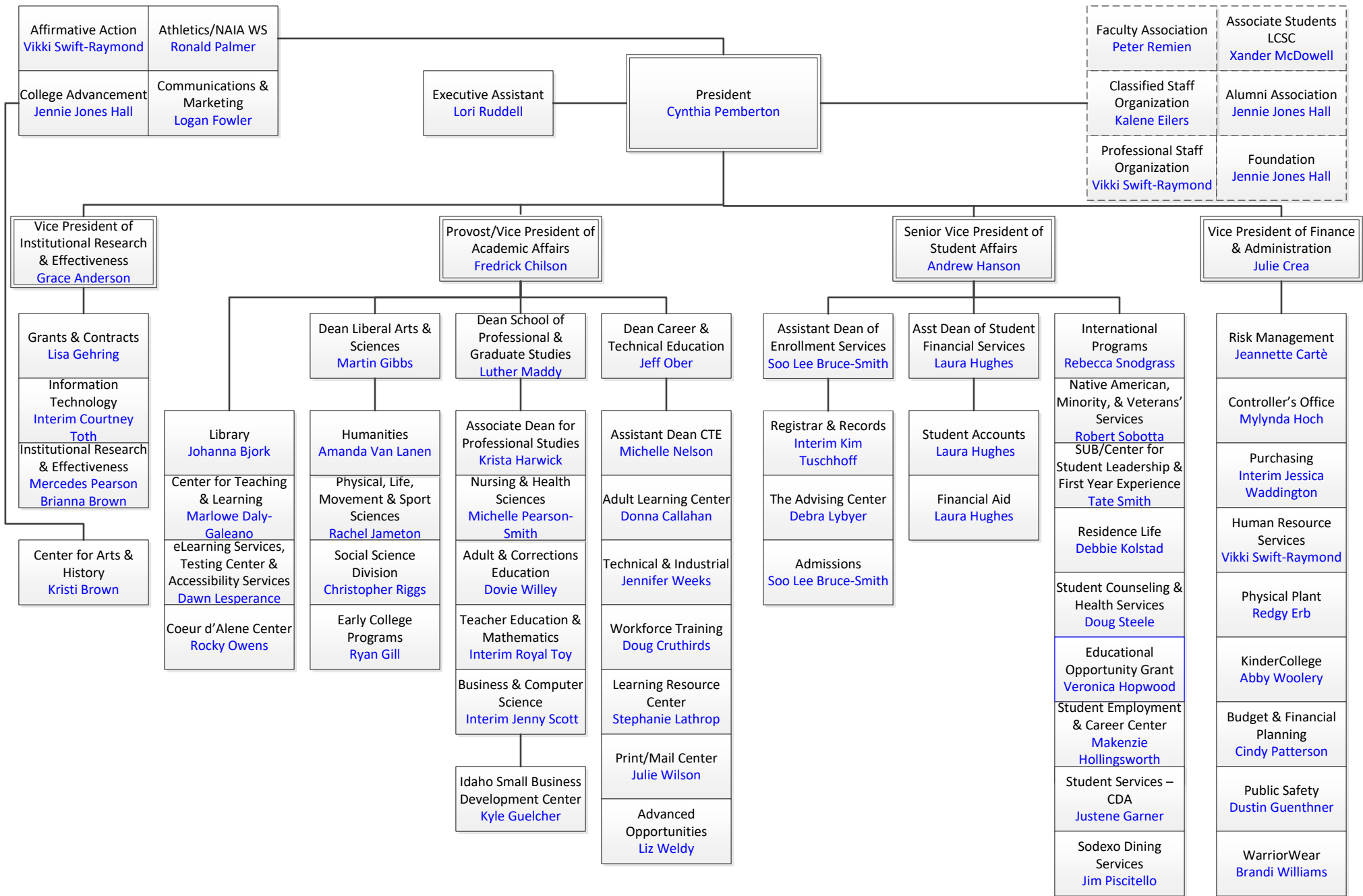
511

Division: Lewis-Clark State College

LC1

Statutory Authority: 33-3101

Lewis-Clark State College, located in Lewiston, is a regional state college offering undergraduate instruction in the liberal arts and sciences, professional areas tailored to the educational needs of Idaho, targeted graduate certificates and degrees, 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.



Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

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Appropriation Unit: Lewis-Clark State College

EDGD

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund 1490	Higher Ed Stabilization Fund: Strategic Interest						
1							
460	Interest	0	0	91,008	0	0	
482	Other Fund Stat	0	0	527,315	0	0	
	Higher Ed Stabilization Fund: Strategic Interest Total	0	0	618,323	0	0	
Fund 4810	Income Funds: Normal School Income Fund						
4							
460	Interest	0	0	13,078	0	0	
470	Other Revenue	2,743,800	3,284,400	3,284,400	3,636,600	3,891,600	
	Income Funds: Normal School Income Fund Total	2,743,800	3,284,400	3,297,478	3,636,600	3,891,600	
Fund 6500	Unrestricted Current						
0							
410	License, Permits & Fees	0	0	15,280,924	15,700,900	16,001,400	
460	Interest	0	0	919,185	0	0	
470	Other Revenue	14,928,680	15,088,900	0	0	0	
	Unrestricted Current Total	14,928,680	15,088,900	16,200,109	15,700,900	16,001,400	
Fund 6510	Payroll Local Funds						
0							
410	License, Permits & Fees	0	0	0	0	0	
	Payroll Local Funds Total	0	0	0	0	0	
	Lewis-Clark State College Total	17,672,480	18,373,300	20,115,910	19,337,500	19,893,000	

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

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Fund: Higher Ed Stabilization Fund: Surplus Stabilization

14902

Sources and Uses:

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. 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.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	0	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	0
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	0	0	0
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	0	0
20. Ending Cash Balance	0	0	0	0	0
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Fund: American Rescue Plan Act - ARPA

34400

Sources and Uses:

One-time federal American Rescue Plan Act funds.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	0	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	0
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	0	0	0
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	9,000	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	(9,000)	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	0	0
20. Ending Cash Balance	0	0	0	0	0
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Fund: Cares Act - Covid 19

34500

Sources and Uses:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act monies were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

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 FY 202 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, and cleaning/sanitization efforts on campus.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	0	0	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	0
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	0	0	0
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	6,218,700	0	0	0	0
16. Reversions and Continuous Appropriations	(6,218,700)	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	0	0
20. Ending Cash Balance	0	0	0	0	0
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

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Fund: Income Funds: Normal School Income Fund

48104

Sources and Uses:

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 or 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 (Section 33-3304, Idaho Code) and Lewis-Clark State College (Section 33-3302, Idaho Code) are the beneficiaries of the Normal School Endowment Reserve 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..."

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	61,300	62,100	68,900	82,000	82,000
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	61,300	62,100	68,900	82,000	82,000
04. Revenues (from Form B-11)	800	6,800	13,100	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	2,743,800	3,284,400	3,284,400	3,636,600	3,891,600
08. Total Available for Year	2,805,900	3,353,300	3,366,400	3,718,600	3,973,600
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	2,743,800	3,284,400	3,284,400	3,636,600	3,891,600
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	2,743,800	3,284,400	3,284,400	3,636,600	3,891,600
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	2,743,800	3,284,400	3,284,400	3,636,600	3,891,600
20. Ending Cash Balance	62,100	68,900	82,000	82,000	82,000
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	62,100	68,900	82,000	82,000	82,000
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	62,100	68,900	82,000	82,000	82,000

Analysis of Fund Balances

Request for Fiscal Year: 2026

26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0
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Note:

Analysis of Fund Balances

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Fund: Unrestricted Current

65000

Sources and Uses:

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 (Section 33-2909, Idaho Code).

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.

	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimate	FY 26 Estimate
01. Beginning Free Fund Balance	(686,200)	(399,400)	212,200	(232,200)	(290,100)
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	17,047,400	20,043,300	23,708,300	28,334,000	28,319,000
03. Beginning Cash Balance	16,361,200	19,643,900	23,920,500	28,101,800	28,028,900
04. Revenues (from Form B-11)	14,928,700	15,088,900	15,280,900	16,547,200	16,001,400
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	31,289,900	34,732,800	39,201,400	44,649,000	44,030,300
09. Statutory Transfers Out	75,200	67,300	527,300	919,200	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	16,374,400	15,247,600	15,472,200	15,628,000	16,001,400
14. Prior Year Reappropriations, Supplementals, Recessions	17,047,400	20,043,300	23,708,300	28,334,000	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	72,900	0
16. Reversions and Continuous Appropriations	(1,807,700)	(837,600)	(274,200)	(15,000)	0
17. Current Year Reappropriation	(20,043,300)	(23,708,300)	(28,334,000)	(28,319,000)	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	11,570,800	10,745,000	10,572,300	15,700,900	16,001,400
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	11,570,800	10,745,000	10,572,300	15,700,900	16,001,400
20. Ending Cash Balance	19,643,900	23,920,500	28,101,800	28,028,900	28,028,900
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	20,043,300	23,708,300	28,334,000	28,319,000	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	(399,400)	212,200	(232,200)	(290,100)	28,028,900
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	(399,400)	212,200	(232,200)	(290,100)	28,028,900
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Lewis-Clark State College						511
Division	Lewis-Clark State College						LC1
Appropriation Unit	Lewis-Clark State College						EDGD
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EDGD
	S1176						
	10000 General	344.22	18,912,900	2,422,300	425,300	0	21,760,500
	48104 Dedicated	0.00	0	3,284,400	0	0	3,284,400
	65000 Dedicated	0.00	33,598,800	4,718,600	863,100	0	39,180,500
		344.22	52,511,700	10,425,300	1,288,400	0	64,225,400
1.11	Net FTP or Fund Adjustments						EDGD
	FTP and spending authority adjustments to align with SBOE approved FY 2024 operating budget.						
	10000 General	(4.23)	0	0	0	0	0
	65000 Dedicated	0.00	(53,800)	0	0	0	(53,800)
		(4.23)	(53,800)	0	0	0	(53,800)
1.21	Account Transfers						EDGD
	10000 General	0.00	0	134,000	0	(134,000)	0
	65000 Dedicated	0.00	(631,200)	631,200	0	0	0
		0.00	(631,200)	765,200	0	(134,000)	0
1.61	Reverted Appropriation Balances						EDGD
	65000 Dedicated	0.00	(24,014,200)	(3,677,100)	(642,700)	0	(28,334,000)
	65100 To Be Determined	0.00	0	0	0	0	0
		0.00	(24,014,200)	(3,677,100)	(642,700)	0	(28,334,000)
1.91	Other Adjustments						EDGD
	10000 General	0.00	0	9,700	0	134,000	143,700
	65000 Dedicated	0.00	0	0	(220,400)	0	(220,400)
	65100 To Be Determined	0.00	0	0	0	0	0
		0.00	0	9,700	(220,400)	134,000	(76,700)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EDGD
	10000 General	339.99	18,912,900	2,566,000	425,300	0	21,904,200
	48104 Dedicated	0.00	0	3,284,400	0	0	3,284,400
	65000 Dedicated	0.00	8,899,600	1,672,700	0	0	10,572,300
	65100 To Be Determined	0.00	0	0	0	0	0
		339.99	27,812,500	7,523,100	425,300	0	35,760,900
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EDGD
	H458, H734						
	10000 General	340.99	19,442,900	2,574,600	425,300	0	22,442,800
	48104 Dedicated	0.00	0	3,636,600	0	0	3,636,600

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
65000 Dedicated	0.00	13,570,800	2,033,400	23,800	0	15,628,000
	340.99	33,013,700	8,244,600	449,100	0	41,707,400

Appropriation Adjustment

4.11 Legislative Reappropriation EDGD

This decision unit reflects reappropriation authority granted by HB 458 & 734.

OT 65000 Dedicated	0.00	24,014,200	3,677,100	642,700	0	28,334,000
	0.00	24,014,200	3,677,100	642,700	0	28,334,000

FY 2025 Total Appropriation

5.00 FY 2025 Total Appropriation EDGD

10000 General	340.99	19,442,900	2,574,600	425,300	0	22,442,800
48104 Dedicated	0.00	0	3,636,600	0	0	3,636,600
65000 Dedicated	0.00	13,570,800	2,033,400	23,800	0	15,628,000
OT 65000 Dedicated	0.00	24,014,200	3,677,100	642,700	0	28,334,000
	340.99	57,027,900	11,921,700	1,091,800	0	70,041,400

Appropriation Adjustments

6.21 Account Transfer EDGD

This decision unit reflects an object transfer to align with SBOE approved operating budget.

65000 Dedicated	0.00	(12,100)	12,100	0	0	0
	0.00	(12,100)	12,100	0	0	0

6.31 Program Transfer EDGD

This decision unit reflects a program transfer for the Higher Education Research Council funds.

10000 General	0.00	0	134,000	0	0	134,000
	0.00	0	134,000	0	0	134,000

6.41 FTP/Noncognizable Adjustment EDGD

This decision unit makes an FTP adjustment to align with SBOE approved operating budget.

10000 General	0.69	0	0	0	0	0
	0.69	0	0	0	0	0

6.42 FTP/Noncognizable Adjustment EDGD

This decision unit aligns spending authority to align with SBOE approved FY 2025 operating budget.

65000 Dedicated	0.00	0	72,900	0	0	72,900
	0.00	0	72,900	0	0	72,900

6.91 Other Adjustments EDGD

This decision unit aligns spending authority with the cash balance.

OT 65000 Dedicated	0.00	0	0	(15,000)	0	(15,000)
	0.00	0	0	(15,000)	0	(15,000)

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures EDGD

10000 General	341.68	19,442,900	2,708,600	425,300	0	22,576,800
48104 Dedicated	0.00	0	3,636,600	0	0	3,636,600
65000 Dedicated	0.00	13,558,700	2,118,400	23,800	0	15,700,900
OT 65000 Dedicated	0.00	24,014,200	3,677,100	627,700	0	28,319,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
		341.68	57,015,800	12,140,700	1,076,800	0	70,233,300	
Base Adjustments								
8.11	FTP or Fund Adjustments							EDGD
This decision unit aligns the agency's FTP allocation by fund. Reinstates DU 6.41.								
10000	General	0.69	0	0	0	0	0	
		0.69	0	0	0	0	0	
8.42	Removal of One-Time Expenditures							EDGD
This decision unit removes one-time appropriation for FY 2025.								
OT 65000	Dedicated	0.00	(24,014,200)	(3,677,100)	(642,700)	0	(28,334,000)	
		0.00	(24,014,200)	(3,677,100)	(642,700)	0	(28,334,000)	
8.91	Other Adjustments							EDGD
This decision unit aligns spending authority with the SBOE approved operating budget.								
65000	Dedicated	0.00	(12,100)	85,000	0	0	72,900	
		0.00	(12,100)	85,000	0	0	72,900	
FY 2026 Base								
9.00	FY 2026 Base							EDGD
10000	General	341.68	19,442,900	2,574,600	425,300	0	22,442,800	
48104	Dedicated	0.00	0	3,636,600	0	0	3,636,600	
65000	Dedicated	0.00	13,558,700	2,118,400	23,800	0	15,700,900	
OT 65000	Dedicated	0.00	0	0	0	0	0	
		341.68	33,001,600	8,329,600	449,100	0	41,780,300	
Program Maintenance								
10.11	Change in Health Benefit Costs							EDGD
This decision unit reflects a change in the employer health benefit costs.								
10000	General	0.00	261,700	0	0	0	261,700	
65000	Dedicated	0.00	182,500	0	0	0	182,500	
		0.00	444,200	0	0	0	444,200	
10.12	Change in Variable Benefit Costs							EDGD
This decision unit reflects a change in variable benefits.								
10000	General	0.00	4,200	0	0	0	4,200	
65000	Dedicated	0.00	2,900	0	0	0	2,900	
		0.00	7,100	0	0	0	7,100	
10.61	Salary Multiplier - Regular Employees							EDGD
This decision unit reflects a 1% salary multiplier for Regular Employees.								
10000	General	0.00	165,000	0	0	0	165,000	
65000	Dedicated	0.00	115,100	0	0	0	115,100	
		0.00	280,100	0	0	0	280,100	
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							EDGD
10000	General	341.68	19,873,800	2,574,600	425,300	0	22,873,700	
48104	Dedicated	0.00	0	3,636,600	0	0	3,636,600	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
65000	Dedicated	0.00	13,859,200	2,118,400	23,800	0	16,001,400
OT 65000	Dedicated	0.00	0	0	0	0	0
		341.68	33,733,000	8,329,600	449,100	0	42,511,700

Line Items

12.01 Operational Capacity EDGD

Teaching is a people business; as such employee compensation is the highest priority at Lewis-Clark State College (LC State) because it plays a critical role in recruiting and retaining top talent, which in turn ensures the delivery of high-quality educational programs. This proposal seeks to begin addressing LC State's longstanding salary shortfalls by achieving instructional salary parity with Idaho K12 teacher salaries.

10000	General	0.00	287,900	0	0	0	287,900
		0.00	287,900	0	0	0	287,900

12.59 Enrollment Workload Adjustment EDGD

This decision unit reflects the institutions Enrollment Workload Adjustment.

10000	General	0.00	(102,500)	0	0	0	(102,500)
		0.00	(102,500)	0	0	0	(102,500)

12.61 Endowment Fund Adjustments EDGD

This decision unit reflects the institutions Endowment Fund Adjustments.

48104	Dedicated	0.00	0	255,000	0	0	255,000
		0.00	0	255,000	0	0	255,000

12.91 Budget Law Exemptions/Other Adjustments EDGD

This request is to allow transfers between accounts or programs in accordance with Section 67-3511(1), (2) and (3), Idaho Code.

10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

12.92 Budget Law Exemptions/Other Adjustments EDGD

This decision unit requests Re-appropriation Authority of all unexpended and unencumbered dedicated funds.

OT 65000	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

FY 2026 Total

13.00 FY 2026 Total EDGD

10000	General	341.68	20,059,200	2,574,600	425,300	0	23,059,100
48104	Dedicated	0.00	0	3,891,600	0	0	3,891,600
65000	Dedicated	0.00	13,859,200	2,118,400	23,800	0	16,001,400
OT 65000	Dedicated	0.00	0	0	0	0	0
		341.68	33,918,400	8,584,600	449,100	0	42,952,100

AGENCY: Lewis-Clark State College

Agency No.: 511

FY 2026 Request

FUNCTION: General Education

Function No.: 05

Page _1_ of _4 Pages

ACTIVITY: Operational Capacity
Original Submission X or Revision No.

Activity No.:

A: Decision Unit No: 12.01		Title: OPERATIONAL CAPACITY			Priority Ranking 1 of 5
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries	\$238,500				\$238,500
2. Benefits	49,400				49,400
3. Group Position Funding					
TOTAL PERSONNEL COSTS:	\$287,900				\$287,900
OPERATING EXPENDITURES by summary object:					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object:					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	\$287,900				\$287,900

Explain the request and provide justification for the need.

Teaching is a people business; as such employee compensation is the highest priority at Lewis-Clark State College (LC State) because it plays a critical role in recruiting and retaining top talent, which in turn ensures the delivery of high-quality educational programs. This proposal seeks to begin addressing LC State's longstanding salary shortfalls by achieving instructional salary parity with Idaho K12 teacher salaries.

LC State supports and commends Idaho's initiatives to raise K12 teacher salaries, with the Governor's efforts expected to bring the average teacher salary to over \$60,000 per year (from FY 23's \$54,806 to an estimated \$61,165 in FY 24). LC State's historically low salaries have and continue to cause significant challenges in recruiting and retaining faculty and staff, especially when compared to: (a) 4-year sister institution salaries (see below); (b) market trends; and (c) Idaho's recent deserved and needed K12 salary increases.

Salaries impact employee retention across all employee groups (faculty, professional and classified staff). From FY 2019 to FY 2023, LC State's faculty turnover rate fluctuated between 6% and 13%, classified staff turnover ranged from 14% and 32%, and professional staff turnover ranged from 11% to 20%. These turnover rates are unsustainable, and lead to operational inefficiencies as institutional knowledge is lost, repeated new employee training and onboarding time are required, and burnout and increased workloads among remaining employees are exacerbated.

LC State needs resources to begin addressing its longstanding salary shortfalls. The below presents comparative information relative to LC State teaching salaries and Idaho 4-year sister institutions as well as the K12 teacher salary average, both of which end up being competitors in terms of faculty hiring; as well as median salary comparisons for classified and professional staff.

- (1) **LC State's FY25 teacher salaries** for instructors and assistant professors lag behind **FY25 K-12 salaries** by an average of \$8,127 for instructors and \$2,507 for assistant professors.
- (2) **LC State's FY25 teacher salaries** are 24% lower than the **FY23 salaries** of our 4-year Idaho sister institutions for assistant professors; 23% lower for associate professors; and 20% lower for full professors. Given raises over the past two years, these % gaps can only have increased. (LC State staff salaries also lag by between 20-40% of our Idaho 4-year sister salaries).
- (3) **The compensation correction needed to begin to address salary shortfalls, starting with K12 instructional parity**, is calculated as approximately **\$311K to bring faculty salaries up to the K-12 average**, \$337K to bring classified staff salaries up to policy median, and \$534K to bring professional staff up to policy median. **Note: Faculty salary parity with our Idaho 4-year sister institutions would require an additional \$1.2M.**

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A

What resources are necessary to implement this request?

LC requests \$287,900 in ongoing funds to implement a portion of the faculty compensation correction (with a total of \$1.182 million required to address compensation correction needs across all employee groups - faculty, professional, and classified staff).

List positions, pay grades, full/part-time status, benefits, terms of service.

Description	Salary	Benefits	Total PC
Bring LC faculty average to the K12 average	\$238,500	\$49,400	\$287,900

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

All funding requested is ongoing general education funds.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The salary data was informed by CUPA median figures, as well as comparator data associated with average Idaho K12 teaching salaries.

Provide detail about the revenue assumptions supporting this request.

Competitive salaries significantly reduce the high cost of employee turnover by reducing the frequency and costs associated with hiring and training new employees. Additionally, retaining experienced employees maintains institutional knowledge, enhances team stability, and improves overall productivity, all of which contribute to lowering the long-term costs that turnover imposes.

While not exactly a revenue assumption, it is relevant to note the unique negative impact Idaho's Enrollment Workload Adjustment (EWA) formula has, and continues to have on LC State's financial sustainability.

EWA is the method by which the Idaho State Board of Education (SBOE) allocates funds (lump sum appropriation of the general fund account) among the 4-year institutions. The model is based on resident academic (non-CTE) credits and applies greater multiplier weights to credits associated with higher-level coursework (upper division and graduate), STEM topics, and institution-specific areas of emphasis (i.e., mission alignment). An analysis of this formula reveals that for every credit hour reported: (a) LC State receives an average credit weighting of 1.85; (b) Idaho 4-year sister institutions receive an average of 2.51 weighted credits (UI = 2.4, ISU = 2.85, BSU = 2.28); and (c) **on average, LC State receives 26% less than its Idaho sister institutions per credit hour taught.**

This formula disadvantage negatively impacts LC State.

Who is being served by this request and what is the impact if not funded?

This request serves the employees and students of Lewis-Clark State College. By funding this request, LC State can begin to address longstanding salary shortfalls, which will help attract and retain high-quality faculty. This will help ensure that students receive a high-quality education from experienced and dedicated professionals.

If this request is not funded, LC State will continue to struggle with high turnover rates, leading to disruptions in educational programs, increased workloads for remaining faculty, and a potential decline in the quality of education. The inability to attract and retain employee talent will likely impact student retention and enrollment, jeopardizing the college's long-term financial sustainability, and the overall return on public investment in the institution. This would ultimately affect not only LC State but the broader community and state economy, which benefit from a well-educated workforce.

LC State delivers a small school (private-school) experience at an affordable public-school price. We are proud to serve this educational space for our state; and believe the citizens of Idaho deserve and need a school that serves this niche. That said, maintaining a small school focus means we cannot grow our way into financial prosperity, and need a baseline compensation correction that begins to address longstanding salary shortfalls.

Identify the measure/goal/priority this will improve in the strategic plan or PMR.

This request seeks to further LC State's strategic plan by enhancing key objectives: achieving high-quality program outcomes (Goal 1: Objective B) and improving student enrollment, retention, and completion (Goal 2). It addresses the ongoing issue of historically low salaries, which pose significant challenges in recruiting and retaining faculty, thereby impacting LC State's ability to meet these goals.

AGENCY: Lewis-Clark State College

FUNCTION: General Education
 ACTIVITY: Enrollment Workload Adjustment

Agency No.: 511

Function No.:

Activity No.:

FY 2026 Request

Page 1 of 2 Pages
 Original Submission X or
 Revision No.

A: Decision Unit No: 12.59		Title: ENROLLMENT WORKLOAD ADJ			Priority Ranking 2 of 5
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS:	(\$102,500)				(\$102,500)
OPERATING EXPENDITURES by summary object:					
1.					
2.					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object:					
1.					
2.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	(\$102,500)				(\$102,500)

Explain the request and provide justification for the need.

The Enrollment Workload Adjustment (EWA) is a formula established by the State Board of Education, applied across four-year institutions, that adjusts funding based on a three-year average weighted credit hour total. This formula determines whether an institution's resources should be increased or decreased. The model is based upon resident academic (non-CTE) credits and applies greater weight to credits associated with higher-level coursework (upper division and graduate programming), STEM topic areas, and institution-specific topic areas of emphasis. According to the EWA formula, LC State is currently slated for a funding reduction due to the three-year average calculation. Conversely, when enrollment increases, the formula would justify an increase in funding.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

State Board of Education Policy V.S.

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

Ongoing general funds.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

State Board of Education methodology in Board Policy V.S. guides the formulas application. It is relevant to note that analysis of this formula reveals that for every credit hour reported: (a) LC State receives an average credit weighting of 1.85; (b) Idaho 4-year sister institutions receive an average of 2.51 weighted credits (UI = 2.4, ISU = 2.85, BSU = 2.28); and (c) **on average, LC State receives 26% less than its Idaho sister institutions per credit hour taught.** This formula disadvantage has and continues to negatively impact LC State.

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

The students at the eight Idaho public higher education institutions are being served by this request due to the fact that funding for increased enrollment will not be borne by the students in higher tuition but supported by the state.

Identify the measure/goal/priority this will improve in the strat plan or PMR?

State Board of Education Strategic Plan GOAL 2: Educational Access

What is the anticipated measured outcome if this request is funded?

This year's EWA calculation reduces funding for LC State and will negatively impact operations.

AGENCY: Lewis-Clark State College

FUNCTION: General Education

ACTIVITY:

Agency No.: 511

Function No.:

Activity No.:

FY 2026 Request

Page 1 of 3 Pages
Original Submission X or
Revision No. ____

A: Decision Unit No: 12.61		Title: Endowment Fund Adjustment			Priority Ranking 3 of 5
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1.					
2.					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by summary object:					
1. Normal School Endowment	\$255,000				\$255,000
2.					
TOTAL OPERATING EXPENDITURES:	\$255,000				\$255,000
CAPITAL OUTLAY by summary object:					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	\$255,000				\$255,000

Explain the request and provide justification for the need.

As outlined by the Idaho Endowment Fund Investment Board, the endowment funds have their origin in three federal acts granting federal lands to the territory and later the State of Idaho for specific purposes under the Idaho Admissions Act. In accordance with Idaho Code, these funds are perpetually appropriated and set apart for the support and maintenance of the Public School Fund and eight other individual funds. The Idaho Endowment Fund Investment Board is tasked with investing the proceeds from the endowment lands and determining annual distributions to the designated beneficiaries.

The purpose of this request is to align appropriated spending authority for these funds with the distribution amounts approved by the Idaho Endowment Fund Investment Board for FY 2026.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Idaho Code, Sections 57-715 through 57-728 as well as the Endowment Fund Investment Board Commingled Pool Investment Policy.

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A

What resources are necessary to implement this request?

Endowment funds.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

Ongoing endowment funds.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The annual distribution amounts are determined by the Idaho Endowment Fund Investment Board based on established investment and distribution policies.

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

The students at each of the institutions receiving endowment fund support benefit from these funds. Increased endowment support enhances the overall general education budget which in turn allows institutions to provide high quality education and support to students.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

Idaho Board of Education GOAL 2: EDUCATIONAL ACCESS

What is the anticipated measured outcome if this request is funded?

This institution will be able to continue to fund the programs and initiatives funded by the endowment funds.

AGENCY: Lewis-Clark State College

Agency No.: 511

FY 2026 Request

FUNCTION: General Education

Function No.:

Page 1 of 2 Pages

ACTIVITY:

Activity No.:

Original Submission X or

Revision No.

A: Decision Unit No: 12.91		Title: Budget Law Exemptions			Priority Ranking 4 of 5
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1.					
2.					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by summary object:					
1.					
2.					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object:					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL					

Explain the request and provide justification for the need.

This request is to allow transfers between object classes or programs in accordance with Section 67-3511(1), (2) and (3), Idaho Code.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Section 67-3511(1), (2) and (3), Idaho Code

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

N/A

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

N/A

What is the anticipated measured outcome if this request is funded?

N/A

AGENCY: Lewis-Clark State College
 FUNCTION: Tuition
 ACTIVITY: Reappropriation Authority

Agency No.: 511
 Function No.:
 Activity No.:

FY 2026 Request
 Page 1 of 2 Pages
 Original Submission X or
 Revision No.

A: Decision Unit No: 12.92		Title: Reappropriation Authority			Priority Ranking 5 of 5
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1.					
2.					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by summary object:					
1.					
2.					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object:					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL					

Explain the request and provide justification for the need.

This request is to allow reappropriation authority of all unexpended and unencumbered dedicated funds for fiscal year 2025 to be used for nonrecurring expenditures for the period July 1, 2025 through June 30, 2026.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Title 33 Education
 Idaho State Board of Education Governing Policies and Procedures Section V Financial Affairs

Indicate existing base of PC, OE, and/or CO by source for this request.

FY 2026 Budget Request for fund 65000 is \$16,001,400

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

N/A

Who is being served by this request and what is the impact if not funded?

Without this funding, operations will be negatively impacted.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

The reappropriation allows LCSC to meet all of their strategic plan goals by being able to continue seamless operations.

What is the anticipated measured outcome if this request is funded?

With this funding, the college will be able to sustain its services to students, staff and the community at current levels.

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Appropriation Unit: Lewis-Clark State College

EDGD

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2025 ORIGINAL APPROPRIATION	340.99	12,321,381	4,432,870	2,688,649	19,442,900
		Unadjusted Over or (Under) Funded:	340.99	12,321,381	4,432,870	2,688,649	19,442,900
		Adjusted Over or (Under) Funding					
		Original Appropriation	340.99	12,321,381	4,432,870	2,688,649	19,442,900
		Estimated Expenditures	341.68	12,321,381	4,432,870	2,688,649	19,442,900
		Base	341.68	12,321,381	4,432,870	2,688,649	19,442,900

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Appropriation Unit: Lewis-Clark State College

EDGD

Fund: Unrestricted Current

65000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2025 ORIGINAL APPROPRIATION	.00	11,139,951	0	2,430,849	13,570,800
		Unadjusted Over or (Under) Funded:	.00	11,139,951	0	2,430,849	13,570,800
		Adjusted Over or (Under) Funding					
		Original Appropriation	.00	11,139,951	0	2,430,849	13,570,800
		Estimated Expenditures	.00	35,142,051	0	2,430,849	37,572,900
		Base	.00	11,127,851	0	2,430,849	13,558,700

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Appropriation Unit: Lewis-Clark State College

EDGD

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	340.99	12,321,381	4,432,870	2,688,649	19,442,900
5.00	FY 2025 TOTAL APPROPRIATION	340.99	12,321,381	4,432,870	2,688,649	19,442,900
6.41	FTP/Noncognizable Adjustment	0.69	0	0	0	0
7.00	FY 2025 ESTIMATED EXPENDITURES	341.68	12,321,381	4,432,870	2,688,649	19,442,900
8.11	FTP or Fund Adjustments	0.69	0	0	0	0
9.00	FY 2026 BASE	341.68	12,321,381	4,432,870	2,688,649	19,442,900
10.11	Change in Health Benefit Costs	0.00	0	261,700	0	261,700
10.12	Change in Variable Benefit Costs	0.00	0	0	4,200	4,200
10.61	Salary Multiplier - Regular Employees	0.00	165,000	0	0	165,000
11.00	FY 2026 PROGRAM MAINTENANCE	341.68	12,486,381	4,694,570	2,692,849	19,873,800
12.01	Operational Capacity	0.00	238,500	0	49,400	287,900
12.59	Enrollment Workload Adjustment	0.00	(102,500)	0	0	(102,500)
13.00	FY 2026 TOTAL REQUEST	341.68	12,622,381	4,694,570	2,742,249	20,059,200

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Lewis-Clark State College

511

Appropriation Unit: Lewis-Clark State College

EDGD

Fund: Unrestricted Current


65000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	0.00	11,139,951	0	2,430,849	13,570,800
4.11	Legislative Reappropriation	0.00	24,014,200	0	0	24,014,200
5.00	FY 2025 TOTAL APPROPRIATION	0.00	35,154,151	0	2,430,849	37,585,000
6.21	Account Transfer	0.00	(12,100)	0	0	(12,100)
7.00	FY 2025 ESTIMATED EXPENDITURES	0.00	35,142,051	0	2,430,849	37,572,900
8.42	Removal of One-Time Expenditures	0.00	(24,014,200)	0	0	(24,014,200)
8.91	Other Adjustments	0.00	(12,100)	0	0	(12,100)
9.00	FY 2026 BASE	0.00	11,127,851	0	2,430,849	13,558,700
10.11	Change in Health Benefit Costs	0.00	0	182,500	0	182,500
10.12	Change in Variable Benefit Costs	0.00	0	0	2,900	2,900
10.61	Salary Multiplier - Regular Employees	0.00	115,100	0	0	115,100
11.00	FY 2026 PROGRAM MAINTENANCE	0.00	11,242,951	182,500	2,433,749	13,859,200
13.00	FY 2026 TOTAL REQUEST	0.00	11,242,951	182,500	2,433,749	13,859,200

**CAPITAL BUDGET REQUEST
SIX-YEAR PLAN FY 2026 THROUGH FY 2031
CAPITAL IMPROVEMENTS**

AGENCY: Lewis-Clark State College

PROJECT DESCRIPTION/LOCATION	FY 2026 \$	FY 2027 \$	FY 2028 \$	FY 2029 \$	FY 2030 \$	FY 2031 \$
MTB HVAC Upgrades	\$5,568,000					
Sam Glenn Complex Remodel	\$8,350,000					
Talkington Hall Remodel		\$14,818,000				
Meriwether Lewis Hall Updates		\$23,447,500				
Administration Building Updates		\$3,528,000				
Center for Student Athlete Success			\$33,016,000			
Reid Centennial Hall Remodel			\$21,137,000			
Central Heat Plant				\$35,280,000		
Living/Learning Center & General-Purpose Facility					\$29,400,000	
CTE/WFT						\$29,400,000
TOTAL	\$13,918,000	\$41,793,500	\$54,153,300	\$35,280,000	\$29,400,000	\$29,400,000

Agency Head Signature: 

Date: 07/16/2024