As STEWARDS of PUBLIC FUNDS, Lane Community College works to ensure responsible use of taxpayer and tuition dollars to achieve its mission and long term fiscal stability.
What is a Budget?

- A financial plan and allocation of limited resources
- Based on estimates of revenue & expenditures and other requirements
- The budget is the basis for appropriations, which create the authority to spend public money

**Balanced Budget: Revenues = Expenses**
The Budget is prepared by funds, organizational units, accounts & programs

<table>
<thead>
<tr>
<th>Fund</th>
<th>Account</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund I: General Fund</td>
<td>4% revenue accounts</td>
<td>1% instruction</td>
</tr>
<tr>
<td>Fund IX: Administratively Restricted</td>
<td>5% personnel accounts</td>
<td>2% instructional support</td>
</tr>
<tr>
<td>Fund II: Internal Services</td>
<td>6% M&amp;S accounts</td>
<td>3% student services</td>
</tr>
<tr>
<td>Fund III: Debt Service</td>
<td>7% capital accounts</td>
<td>4% community services</td>
</tr>
<tr>
<td>Fund IV: Capital Projects</td>
<td>9% transfer accounts</td>
<td>5% college support services</td>
</tr>
<tr>
<td>Fund V: Financial Aid</td>
<td></td>
<td>6% plant operations</td>
</tr>
<tr>
<td>Fund VI: Enterprise</td>
<td></td>
<td>7% plant additions</td>
</tr>
<tr>
<td>Fund VIII: Special Revenue (grants)</td>
<td></td>
<td>8% financial aid 9% contingency</td>
</tr>
</tbody>
</table>
Account Roll Ups - Revenue

440000 - Fees (Includes Instructional Mandatory and Non-Mandatory Fees)
460000 - Other Fees and Charges
472000 - Net Working Capital
480000 - Sales of Goods and Services
494000 - Other Revenue (Includes 495210 - Revenue from Foundation)
Personnel Accounts

510200 - Administration
520300 - Classified Unit Employee (Contracted)
521000 - Classified Unit Overtime
530400 - Classified Non-Unit Employee (Part-Time)
530700 - Classified Non-Unit Aides
540500 - Faculty Unit Employees
540800 - Faculty Unit Overload
550600 - P/T Credit Instructors
570100 - Student Employees
571900 - Internet Stipend
591900 - OPE (FY 19-20 OPE rates are - .64 for Contracted and .38 for P/T)
Account Roll Ups - Expenditures

610000 - Operational Supplies
612000 - M&S from Lane Internal Services (Includes P&G charges)
614000 - Staff Travel
621500 - Hold for Allocation
Transfer accounts start with 9, for example 912000 - Transfer Out

https://www.lanecc.edu/sites/default/files/budget/accts.pdf
Programs by Functions

- **Instruction** - starts with 1
  Expenditures are for all activities that are part of the college’s instructional programs including expenditures for departmental administrators and their support.

- **Instructional Support** - starts with 2
  Expenditures are for activities carried out primarily to provide support services that are an integral part of the college’s instructional programs.

- **Student Services** - starts with 3
  Expenditures are for admissions, registration, recordkeeping and other activities when the primary purpose is to contribute to students’ well-being and development outside the context of their formal instructional program.
Programs by Functions continued

- **Community Services - starts with 4**
  Expenditures are for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making the various resources and unique capabilities that exist within the college available to the public.

- **College Support Services - starts with 5**
  Expenditures are for activities whose primary purpose is to provide operational support for the ongoing operation of the college excluding physical plant operations. Expenses include executive management, fiscal operations, administrative and logistical services and community relations.
Programs by Functions continued

- **Plant Operations and Maintenance** - *starts with 6*
  Expenditures are for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities and property insurance.

- **Plant Additions** - *starts with 7*
  Expenditures are for land, land improvement, buildings and major remodeling or renovation that is not a part of normal plant operation and maintenance.

- **Financial Aid** - *starts with 8*
  Expenditures are for loans, grants and trainee stipends to enrolled students. Student fee remissions are also included in this expense function.
Programs by Functions continued

**Contingency - starts with 9**
A budget account (not for expenditures) to provide for contingencies and unanticipated items or to hold funds for future distribution. This function may also be used to provide expenditure authority for obligations created but not expended in previous years.

Expenses posted in a wrong PROGRAM must be reclassified

Example: 111100 - 201100 - 611100 - 810000

Budget Office FOAP cannot have expenditures in Financial Aid program
Monitoring your Budget in Express Lane

Creating a Budget query:
select your data
### Review Query

**Chart of Accounts**: Lane Community College

**Commitment Type**: All

<table>
<thead>
<tr>
<th>Fund</th>
<th>Account Type</th>
<th>Program</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>111100 General Fund</td>
<td>Program</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>201100 Budget Services Administration</td>
<td>Activity</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>6%</td>
<td>Location</td>
<td>All</td>
<td></td>
</tr>
</tbody>
</table>

#### Query Results

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Title</th>
<th>Program</th>
<th>FY19/PD14 Adopted Budget</th>
<th>FY19/PD14 Accounted Budget</th>
<th>FY19/PD14 Year to Date</th>
<th>FY19/PD14 Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>610000</td>
<td>Operational Supplies</td>
<td>510000</td>
<td>17,500.00</td>
<td>1,800.00</td>
<td>0.00</td>
<td>1,800.00</td>
</tr>
<tr>
<td>610200</td>
<td>General Materials &amp; Supplies</td>
<td>510000</td>
<td>0.00</td>
<td>9,462.00</td>
<td>3,301.44</td>
<td>6,160.56</td>
</tr>
<tr>
<td>610300</td>
<td>Advertising</td>
<td>510000</td>
<td>0.00</td>
<td>1,000.00</td>
<td>145.00</td>
<td>855.00</td>
</tr>
<tr>
<td>612100</td>
<td>M&amp;S from Lane Printing &amp; Graphics</td>
<td>510000</td>
<td>0.00</td>
<td>1,800.00</td>
<td>25.00</td>
<td>1,775.00</td>
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<tr>
<td>614200</td>
<td>Routine Staff Travel</td>
<td>510000</td>
<td>0.00</td>
<td>2,500.00</td>
<td>426.76</td>
<td>2,073.24</td>
</tr>
<tr>
<td>619100</td>
<td>Equipment Rental &amp; Lease</td>
<td>510000</td>
<td>0.00</td>
<td>408.00</td>
<td>407.90</td>
<td>0.10</td>
</tr>
<tr>
<td>619300</td>
<td>Telephone</td>
<td>510000</td>
<td>0.00</td>
<td>530.00</td>
<td>502.77</td>
<td>22.23</td>
</tr>
</tbody>
</table>

**Report Total (of all records)**: 17,500.00, 17,500.00, 4,813.87, 12,686.13

Download All Ledger Columns  Download Selected Ledger Columns  View Payroll Expense Detail

Download your query to Excel
Budget Transfers vs Journal Entries

- A budget transfer moves budget - anyone who is authorized to monitor and reallocate budgets within a department can initiate a budget transfer. Use Express Lane to move budget amounts between orgs/accounts within the same fund.

- A journal entry moves actual expenditures - ICO is submitted to College Finance (JE16 for Grant accounts) to correct errors or to distribute expenditures between departments.
Budgets that can be transferred:

- M&S budgets (accounts start with 6)
- PT personnel (accounts start with 530xxx, 550xxx, 570xxx) (with caution)
- Please remember to calculate OPE at a PT (.38) or student worker (.10) rate
Budgets that CAN’T be transferred:

- Contracted personnel (accounts start with 5102xx, 5203xx, 5405xx)
- Revenue accounts
- Transfers In/Out
- Transfer between different funds, i.e. from 111100 to 213000
- Grant budgets (submitted to college finance)
Multiple Line Budget Transfer Template in Express Lane

Hit **Complete** ONCE. Submit amounts without cents (whole numbers only)
Budget Reports in Argos

Select your report

- ALL Departments Financials
- Department Financials
- Department Financials - no acct description
- Department Financials by FSPD
- Health Clinic
- YTD Subfund Balances
- Bond Reports
- Budget Reports
- CAFR
- Check Registers
- Daily Balance and Edit Reports
- Department Financials
- Fiscal Year End
- FOAP Hierarchies
- General Ledger
- Grants
### DEPARTMENT FINANCIALS - Parameters

**Select Parameters**

Select FSYR(s) and FSUO; then press the "List Choices" button. Choose your dept, subfunds, and progs.

Press one of the "Revenue/Expense" buttons or the "Personnel" button to run the query.

<table>
<thead>
<tr>
<th>DEPT</th>
<th>TITLE (<em>Unit One</em>)</th>
<th>SUBFUND</th>
<th>TITLE (<em>Multiples OK</em>)</th>
<th>PROG</th>
<th>DESCRIPTION (<em>Multiples OK</em>)</th>
</tr>
</thead>
<tbody>
<tr>
<td>505000</td>
<td>Academic Learning Skills</td>
<td>890031</td>
<td>OSCBN Program Income NWC-Data et al</td>
<td>000000</td>
<td>Non-Program</td>
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<tr>
<td>320000</td>
<td>Academic Technology Division</td>
<td>880054</td>
<td>SWE Companion Program NWC</td>
<td>001100</td>
<td>Non-Departmental Revenue</td>
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<tr>
<td>506000</td>
<td>Adult Basic &amp; Secondary Education</td>
<td>880061</td>
<td>LFC Match 6-XX(1)</td>
<td>011100</td>
<td>Lower Division Trans/Gen Academic</td>
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<tr>
<td>611000</td>
<td>Advanced Technologies Dept</td>
<td>880141</td>
<td>ELUCICS Program Income 6-11</td>
<td>112000</td>
<td>Professional Technical</td>
</tr>
<tr>
<td>612000</td>
<td>Arts Department</td>
<td>910001</td>
<td>Contingency Fund</td>
<td>112500</td>
<td>Developmental Education - Credit</td>
</tr>
<tr>
<td>614000</td>
<td>Arts Division Administration</td>
<td>911000</td>
<td>KLCC Equal Endowment</td>
<td>112600</td>
<td>Developmental Education Non-Credit</td>
</tr>
<tr>
<td>616200</td>
<td>Athletics</td>
<td>921000</td>
<td>Athletics</td>
<td>112900</td>
<td>Other Nonreimbursable Instruction</td>
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<tr>
<td>617000</td>
<td>Aviation Academy</td>
<td>921101</td>
<td>ASLCC - Student Life Administration</td>
<td>112920</td>
<td>Non-reimbursable</td>
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<tr>
<td>618000</td>
<td>Business Administration</td>
<td>921102</td>
<td>ASLCC - Native American Stdnt Sch.</td>
<td>113000</td>
<td>Instructional Grants</td>
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<tr>
<td>621000</td>
<td>Business Development Center</td>
<td>921103</td>
<td>ASLCC - Student Programs</td>
<td>113010</td>
<td>Instructional Transfers</td>
</tr>
<tr>
<td>640000</td>
<td>Child and Family Education</td>
<td>921105</td>
<td>ASLCC - Legal Services</td>
<td>113020</td>
<td>Instructional Support</td>
</tr>
<tr>
<td>641000</td>
<td>Child Care</td>
<td>921106</td>
<td>ASLCC - Black Student Union</td>
<td>113030</td>
<td>Instructional Support Grants</td>
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<tr>
<td>642000</td>
<td>College Finance</td>
<td>921107</td>
<td>ASLCC - OSPEMS</td>
<td>113040</td>
<td>Instructional Support Transfers</td>
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<tr>
<td>643000</td>
<td>College Services Office</td>
<td>921108</td>
<td>ASLCC - Oregon Student Assoc</td>
<td>113050</td>
<td>Student Services</td>
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<tr>
<td>644000</td>
<td>Computer Information Technology</td>
<td>921109</td>
<td>ASLCC - Longhose</td>
<td>113060</td>
<td>Community Services</td>
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<tr>
<td>645000</td>
<td>Conference &amp; Culinary Serv Admin</td>
<td>921110</td>
<td>ASLCC - Learning Garden</td>
<td>113070</td>
<td>Community Services Grants</td>
</tr>
<tr>
<td>651000</td>
<td>Continuing Education</td>
<td>921111</td>
<td>ASLCC - Military/Vet Center</td>
<td>113080</td>
<td>Community Services Transfers</td>
</tr>
<tr>
<td>652000</td>
<td>Cooperative Education</td>
<td>921112</td>
<td>ASLCC - Med Cal de LCC</td>
<td>113090</td>
<td>College Support Services</td>
</tr>
<tr>
<td>654000</td>
<td>Cottage Grove Center</td>
<td>921113</td>
<td>ASLCC - Gender &amp; Sexuality Alliance</td>
<td>113100</td>
<td>LAND</td>
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<tr>
<td>655000</td>
<td>Culinary Arts &amp; Hospitality</td>
<td>921120</td>
<td>ASLCC - Health Clinic</td>
<td>113110</td>
<td>College Support Services Grants</td>
</tr>
<tr>
<td>656000</td>
<td>Customized Training</td>
<td>921150</td>
<td>The Torch</td>
<td>113120</td>
<td>College Support Services Transfers</td>
</tr>
<tr>
<td>657000</td>
<td>Dental Assisting</td>
<td>921160</td>
<td>Women's Program</td>
<td>058000</td>
<td>Physical Plant OPTS</td>
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<tr>
<td>658000</td>
<td>Dental Hygiene</td>
<td>921161</td>
<td>Student Production Association</td>
<td>063000</td>
<td>Physical Plant OPTS Grants</td>
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<tr>
<td>659000</td>
<td>Dental Hygiene</td>
<td>922000</td>
<td>Flight Technology</td>
<td>065000</td>
<td>Physical Plant OPTS Transfers</td>
</tr>
<tr>
<td>661000</td>
<td>Dental Hygiene</td>
<td>922050</td>
<td>Child Development Center</td>
<td>171000</td>
<td>Planning Projects</td>
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<tr>
<td>662000</td>
<td>Dental Hygiene</td>
<td>922500</td>
<td>Student Restaurant</td>
<td>172000</td>
<td>Maintenance</td>
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<td>663000</td>
<td>Dental Hygiene</td>
<td>922550</td>
<td>Specialized Employment Services</td>
<td>173000</td>
<td>New Construction</td>
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<td>KLCC</td>
<td>197000</td>
<td>Debt Service Transfers</td>
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<td>669000</td>
<td>Dental Hygiene</td>
<td>925000</td>
<td>KLCC</td>
<td>198000</td>
<td>Contingency</td>
</tr>
<tr>
<td>670000</td>
<td>Dental Hygiene</td>
<td>927000</td>
<td>Transportation Fund</td>
<td>199000</td>
<td>Agency Funds</td>
</tr>
</tbody>
</table>

**List Choices**

- Revenue/Expense by All Unit
- Revenue/Expense by Dept
- Personnel by All Unit
- Personnel by Dept

67 Items, 1 selected
227 Items, 1 selected
40 Items, 1 selected
Report Options

- **Revenue/Expense by AUnit**
  Presents financial data organized by Activity Unit (organization level 6 in Banner)

- **Revenue/Expense by Department**
  Presents financial data organized by Department

- **Personnel by AUnit**
  Presents staffing data organized by Activity Unit

- **Personnel by Department**
  Presents staffing data organized by Department
Run the Report

Download your report to Excel
Additional Department Financial Reports

**Department Financials – no acct description**
Same content as department financials, without account description field

**Department Financials by FSPD**
Same content as department financials, but amounts for each fiscal period are presented in columns. Only one year may be selected at a time

**YTD Subfund Balances**
Shows annual revenue and expenditures, to include cumulative fund balances by subfund. This is a useful report for ICP and enterprise funds.
Understanding ICOs

A Journal Entry moves actual expenditures and/or revenue - ICO is submitted to College Finance (JE16 for Grant accounts) to correct errors or to distribute expenditures between departments.

Tips from College Finance when submitting an ICO:

- Attach a backup from Express Lane or Banner showing the original charge
- Use an actual account and not a budget account
- Make sure the FOAP you are charging is not NSF
- You can submit multiple FOAPs for correction on one ICO form
- You can write “Incorrect” and “Correct FOAP” if you are not sure if the FOAP is to “Charge” or to “Credit”
Understanding PAFs

PAF - Personnel Action Form, used for documenting and approving employee actions.

Tips from HR on how to fill out a PAF:

- Top of a form has a header to out your name and extension in case we have questions
- Enter Last, First names, Middle initial and L Number
- Position number and suffix
- Payroll FOAP (if making changes to the FOAP then this needs to be the new FOAP/s showing the percentage going to each)
- Beginning date for new hires is the employee start date, if it is a FOAP change then it is the beginning of the pay period, either the 1st or 16th of the month
- Timesheet ORG is the ORG that the timesheet goes to in ExpressLane so it is under the appropriate department approvals for that position and it is the ORG where the budget position budget is.
- E-CLS is C1,C2,C3, C4 etc.
- Job Class is the code for the class title, such as C14041 is and Admin Coordinator Full time
- Table is the salary schedule or table that you are paying from (Classified Contracted, Hourly, etc)
Understanding PAFs

Continues

- Grade is the payroll level, Step is the payroll step
- Hourly rate is the rate based on the level and step placement
- Annual Salary comes from the salary schedule (https://www.lanecce.edu/hr/payroll)
- Appt % is 100 for full time, or a percentage for less than full time, Assigned Salary is gross bi-weekly salary from the salary schedule
- Hours per pay for full time is 86.67, Number of Pay periods is 24 for full time
- In the comments section please list why the PAF is being submitted, such as “FOAP change” or “New hire” or “Terminate position”
- If you have any questions please reach out to HR, contact information can be found here https://www.lanecce.edu/hr/human-resources-staff
Understanding Payroll Journal Entries

To correct Payroll charges posting in a wrong FOAP, submit a Payroll JE to HR, attach a backup documentation, if needed update PAF.
Trivia questions

- What is a budget? (A financial plan based on estimates of revenue & expenses)
- What is a FOAP (Fund, Org., Account, Program)
- What does a budget transfer do? (Moves budget)
- Where do I submit an ICO? (College Finance)
- Where do I submit a budget transfer? (Express Lane, Banner)
- What budgets can I transfer? List all that apply (M&S budgets, PT budgets (with caution) and PT OPE)
- What budgets can’t I transfer? (FT personnel, revenue accounts, transfer and/transfer out accounts)
- True or False – I can move budgets from Fund 1 to Fund 9 (False)
- What does NWC mean? (Net Working Capital or Carryover)
- True or False – I can pay an invoice out of revenue account? (False)
- What is Balanced Budget? (Total resources equal total expenditures)
- Which tools can I use to monitor and review my budgets? (Express Lane, Argos, Banner, Financial reports from the Budget office)