

STATE OF ILLINOIS  
COMMUNITY COLLEGE DISTRICT #536  
LEWIS & CLARK COMMUNITY COLLEGE

2019 – 2020  
ANNUAL BUDGET

5800 GODFREY ROAD  
GODFREY, ILLINOIS 62035

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July 10, 2019

Lewis and Clark Community College Citizens and Board of Trustees

RE: COLLEGE BUDGET FOR 2019-2020 FISCAL YEAR  
LETTER OF TRANSMITTAL

Dear LC Board of Trustees:

The College staff and faculty are indebted to the Board of Trustees, Students, and Citizens of this district for providing adequate resources to enable the College to grow in its pursuit of excellence in academic programs, services, public engagement, and research.

The FY 2019-2020 budget is a comprehensive statement of priorities for the College. The budget has been developed with the input of all employees of the College, the Board of Trustees, and reflects the varied needs of a complex comprehensive community college.

Generally, the budget provides for:

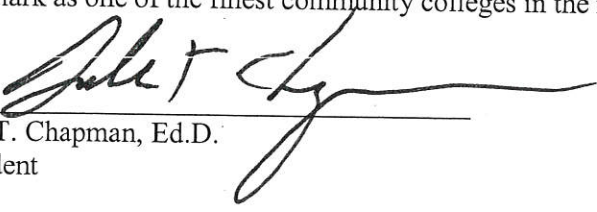
- 1) a commitment by all College personnel to position the College as the low cost quality provider of higher education in the region;
- 2) an alignment of the budget activities of the College with the college's strategic plan, mission, vision and values;
- 3) a commitment to align the college's resources with improvements in student persistence, retention and completion, ensuring student academic success and institutional accountability;
- 4) a vigorous effort to maintain the highest quality standards in current academic programs and bring new academic transfer and workforce programs, services, and research opportunities to students, business, industry, and the community;
- 5) a commitment to provide students and citizens of the district with state-of-the-art information technology and knowledge-based systems;
- 6) a commitment to all College personnel to promote professional development in support of improving programs and services;
- 7) a pledge to commit the College to sustainable green initiatives wherever possible; a reduction in grid costs and the College's carbon footprint moving toward carbon neutrality;

Specifically, the budget provides for:

- 1) the ability to hire, develop, and retain outstanding faculty and staff;
- 2) commitment to evidence-based, quality instruction and support services necessary to improving student learning, retention and completion;
- 3) involvement of the community in advising, planning and developing college programs, services, and research

- 4) engagement in community services and resource development to expand the impact of the college in the community;
- 5) salary adjustments for full-time employee groups and continuation of compensation benefit packages for all full time employee groups;
- 6) priority purchase of technology and equipment for designated career programs and college operations;
- 7) initiation and continuation of Protection Health Safety bond funds for overall health, life safety improvements on campus, capital project funds for construction, renovation and improvements on campuses: Main Complex Project, Erickson Hall renovations, George Terry RiverBend Arena, Engineering Annex, the Montessori Child Care Facility, Greenhouse renovations and the Lighting Project;
- 8) enhanced simulation and other instructional technology initiatives;
- 9) support of the St. Louis Confluence Fab Lab at the Edwardsville N.O. Nelson Campus;
- 10) support of adult education workforce programs and transition services at the Scott Bibb Center in Alton;
- 11) creation of Alternative Energy Production Center (AEPC<sup>SM</sup> ) as part of the Trimpe Advanced Technology Center;
- 12) Expanded opportunities for applied research at NGRREC<sup>SM</sup> .
- 13) Implement grant initiatives including the East St. Louis Higher Education Center; Adult Education Youth Center Pathways and YouthBuild Programs; North Greene Nurse Assisting Program; Illinois Green Economy Network Program; NGRREC<sup>SM</sup> Walton and McKnight Foundation grants; among others

The priorities and resources are combined in this budget to enable the staff and faculty to establish Lewis and Clark as one of the finest community colleges in the nation.

  
Dale T. Chapman, Ed.D.  
President



# Budget Estimations

SUMMARY OF 2019-2020 BUDGET BY FUND

	GENERAL			
	Education Fund	Operations & Maintenance Fund	Total Operating Funds	
Beginning Balance	\$9,180,845	\$6,069,381	\$15,250,226	
Budgeted Revenues	22,846,070	7,766,643	30,612,713	
Budgeted Expenditures	24,915,936	6,783,035	31,698,971	
Budgeted Transfers from (to) Other Funds	2,183,464	(948,750)	1,234,714	
Budgeted Ending Balance	\$9,294,443	\$ 6,104,239	\$ 15,398,682	

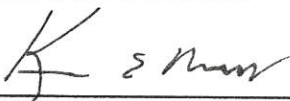
  

	SPECIAL REVENUE			
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund	
Beginning Balance	\$13,639,253	\$8,181	\$587,314	
Budgeted Revenues	17,614,678	55,850	3,307,896	
Budgeted Expenditures	21,877,363	55,850	3,307,309	
Budgeted Transfers from (to) Other Funds	(2,104,464)	0	0	
Budgeted Ending Balance	\$7,272,104	\$8,181	\$587,901	

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND	
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	
Beginning Balance	\$7,250,123	\$12,396,525	\$267,471	49,399,093
Budgeted Revenues	11,190,229	44,798,474	2,478,150	110,057,990
Budgeted Expenditures	13,521,729	47,104,379	2,605,523	120,171,124
Budgeted Transfers from (to) Other Funds	2,331,500	(1,442,750)	(19,000)	0
Budgeted Ending Balance	\$7,250,123	\$8,647,870	\$121,098	39,285,959

The Official Budget, which is accurately summarized in this document, was Approved by the Board of Trustees on \_\_\_\_\_

ATTEST:   
 Secretary, Board of Trustees

# Revenues & Expenditures Summary

Education and Operations & Maintenance Funds

SUMMARY OF  
TOTAL 2019-2020 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$7,177,520	\$4,785,014	\$11,962,534	36.6%
BACK TAXES	12,000	8,000	20,000	0.1%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	480,000	320,000	800,000	2.4%
TOTAL LOCAL GOVERNMENT	<u>\$7,669,520</u>	<u>\$5,113,014</u>	<u>\$12,782,534</u>	<u>39.1%</u>
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$2,176,539	\$958,125	\$3,134,664	9.6%
ICCB EQUALIZATION GRANTS	2,979,022	0	2,979,022	9.1%
ICCB CAREER & TECHNICAL EDUCATION	362,280	0	362,280	1.1%
TOTAL STATE GOVERNMENT	<u>\$5,517,841</u>	<u>\$958,125</u>	<u>\$6,475,966</u>	<u>19.8%</u>
FEDERAL GOVERNMENT				
DEPARTMENT OF TREASURY	\$0	\$435,879	\$435,879	1.3%
TOTAL FEDERAL GOVERNMENT	<u>\$0</u>	<u>\$435,879</u>	<u>\$435,879</u>	<u>1.3%</u>
STUDENT TUITION AND FEES				
TUITION	\$8,166,875	\$958,125	\$9,125,000	27.8%
FEES	1,167,579	146,000	1,313,579	4.0%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$9,334,454</u>	<u>\$1,104,125</u>	<u>\$10,438,579</u>	<u>31.8%</u>
OTHER SOURCES				
SALES AND SERVICE FEES	\$196,000	\$0	\$196,000	0.6%
FACILITIES REVENUE	0	99,000	99,000	0.3%
INVESTMENT REVENUE	46,005	25,000	71,005	0.2%
OTHER	82,250	31,500	113,750	0.3%
TOTAL OTHER SOURCES	<u>\$324,255</u>	<u>\$155,500</u>	<u>\$479,755</u>	<u>1.4%</u>
INTERFUND TRANSFERS				
RESTRICTED FUND: TECHNOLOGY PLAN	\$1,619,150	\$0	\$1,619,150	4.9%
RESTRICTED FUND: OTHER	564,314	\$0	564,314	1.7%
TOTAL INTERFUND TRANSFERS	<u>\$2,183,464</u>	<u>\$0</u>	<u>\$2,183,464</u>	<u>6.6%</u>
TRANSFER FROM (TO) FUND BALANCES				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL 2019-2020 BUDGETED	<u><u>\$25,029,534</u></u>	<u><u>\$7,766,643</u></u>	<u><u>\$32,796,177</u></u>	<u><u>100.0%</u></u>



SUMMARY OF 2019-2020 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$14,083,715	\$0	\$14,083,715	43.2%
ACADEMIC SUPPORT	2,389,916	0	2,389,916	7.3%
STUDENT SERVICES	2,909,072	0	2,909,072	8.9%
PUBLIC SERVICE/CONTINUING ED ORGANIZED RESEARCH	27,936	0	27,936	0.1%
AUXILIARY SERVICES	0	0	0	0.0%
OPERATION & MAINTENANCE	0	6,206,332	6,206,332	19.0%
INSTITUTIONAL SUPPORT	5,164,397	576,703	5,741,100	17.6%
SCHOLARSHIP, STUDENT GRANTS, WAIVERS	340,900	0	340,900	1.0%
INTERFUND TRANSFERS	0	948,750	948,750	2.9%
TOTAL 2019-2020 BUDGETED EXPENDITURES	<u>\$24,915,936</u>	<u>\$7,731,785</u>	<u>\$32,647,721</u>	<u>100.0%</u>

BY OBJECT				
SALARIES	\$19,227,089	\$1,433,549	\$20,660,638	63.4%
EMPLOYEE BENEFITS	2,856,228	285,334	3,141,562	9.6%
CONTRACTUAL SERVICES	425,405	2,872,758	3,298,163	10.1%
GENERAL MATERIALS	1,496,802	525,460	2,022,262	6.2%
TRAVEL/CONFERENCE/MEETING EXPENSES	190,877	12,045	202,922	0.6%
FIXED CHARGES	16,500	124,224	140,724	0.4%
UTILITIES	0	1,473,665	1,473,665	4.5%
CAPITAL OUTLAY	0	0	0	0.0%
OTHER	628,035	6,000	634,035	1.9%
PROVISION FOR CONTINGENCY	75,000	50,000	125,000	0.4%
INTERFUND TRANSFERS	0	948,750	948,750	2.9%
TOTAL 2019-2020 BUDGETED EXPENDITURES	<u>\$24,915,936</u>	<u>\$7,731,785</u>	<u>\$32,647,721</u>	<u>100.0%</u>

# Education Fund Expenditures

2019-2020 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$11,858,765	
EMPLOYEE BENEFITS	1,432,353	
CONTRACTUAL SERVICES	126,592	
GENERAL MATERIALS AND SUPPLIES	634,833	
TRAVEL/CONFERENCE/MEETING EXPENSES	29,687	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	1,485	
OTHER		
		\$14,083,715
ACADEMIC SUPPORT		
SALARIES	\$1,762,402	
EMPLOYEE BENEFITS	359,021	
CONTRACTUAL SERVICES	8,748	
GENERAL MATERIALS AND SUPPLIES	238,250	
TRAVEL/CONFERENCE/MEETING EXPENSES	21,495	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$2,389,916
STUDENT SERVICES		
SALARIES	\$2,031,657	
EMPLOYEE BENEFITS	549,345	
CONTRACTUAL SERVICES	168,130	
GENERAL MATERIALS AND SUPPLIES	130,580	
TRAVEL/CONFERENCE/MEETING EXPENSES	29,360	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$2,909,072

2019-2020 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
PUBLIC SERVICE/CONTINUING EDUCATION		
SALARIES	\$20,604	
EMPLOYEE BENEFITS	7,232	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	100	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$27,936
INSTITUTIONAL SUPPORT		
SALARIES	\$3,553,661	
EMPLOYEE BENEFITS	508,277	
CONTRACTUAL SERVICES	121,935	
GENERAL MATERIALS AND SUPPLIES	493,039	
TRAVEL/CONFERENCE/MEETING EXPENSES	110,335	
FIXED CHARGES	16,500	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	285,650	
PROVISION FOR CONTINGENCY	75,000	
		\$5,164,397
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	0	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	340,900	
		\$340,900
INTERFUND TRANSFERS		
RESTRICTED PURPOSES FUND	\$0	
		\$0
GRAND TOTAL		<u>\$24,915,936</u>



2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>INSTRUCTION</b>											
<b>LIBERAL ARTS</b>											
1010-411	37,893		7		1,750						39,650
1010-412	67,613		119		2,510						70,242
1010-413	17,832				500						18,332
1010-414	32,692				11,480						44,172
1010-415	54,239		41		7,325						61,605
1010-416	43,094		15		805						43,914
1010-417	39,379		33		500						39,912
1010-418	69,842		85		2,400						72,327
1010-419	4,458				850						5,308
1010-420	49,781		104		3,780						53,665
1010-421	11,145				76						11,221
1010-422	25,262		26	4,250	382						29,920
1010-423	150,085		90	1,350	25,530						177,055
1010-424	131,511	198	286	4,100	15,310						151,405
1010-425	67,613		15		1,147						68,775
1010-426	14,860				268						15,128
1010-429	28,977		101		100						29,178
1010-430	26,748		34		250						27,032
1010-432	2,229				50						2,279
1010-488	2,433,764		392,222		2,163	9,500					2,837,649
<b>TOTAL BUDGETED</b>	3,309,017	198	393,178	9,700	77,176	9,500					3,798,769

2019-2020 ESTIMATED EXPENDITURES

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
MATH AND SCIENCE											
1010-611	298,686		747		20,568						320,001
1010-612	34,921		56		7,005						41,982
1010-613	63,155		123		2,070						65,348
1010-614	69,983		126		18,015						88,124
1010-615	229,623	6,480	572	4,850	33,038						274,563
1010-688	1,831,571		302,413		150	4,750				1,485	2,140,369
	2,527,939	6,480	304,037	4,850	80,846	4,750				1,485	2,930,387
TOTAL BUDGETED											
BUSINESS											
1020-111	48,295		89		405						48,789
1020-112	34,921		89	2,229	20						37,259
1020-113	15,603		22		15						15,640
1020-115	21,547		104	5,910	11,015						38,576
1020-116	52,753		100	150	5,623						58,626
1020-117	31,206		67	100	195						31,568
1020-118	70,541	5,280	145	2,210	4,519						82,695
1020-119	69,099		26		765						69,890
1020-120	20,804			1,200	55						22,059
1020-121	53,496		149		450						54,095
1020-123	25,262		100	720	815						26,897
1020-125	69,099		234		1,815						71,148
1020-127	20,804		71		10,987						31,862
1020-128	83,216		241	7,335	6,775						97,567
1020-188	969,948		157,927		400	3,140					1,131,415
	1,586,594	5,280	159,364	19,854	43,854	3,140					1,818,086
TOTAL BUDGETED											

2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	SUPPLIES (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
ALLIED HEALTH											
1040-711	37,893		111	13,300	6,623						57,927
1040-712	244,447	528	932	15,000	177,506						438,413
1040-713	58,697		71	6,500	2,787						68,055
1040-714	70,785		85	2,900	16,070						89,840
1040-715	211,554		85	6,000	33,920						251,559
1040-717	23,776		119		605						24,500
1040-719	42,351		67		1,300						43,718
1040-720	22,290		108	3,514	17,945						43,857
1040-721	36,832		89	3,930	5,075						45,926
1040-788	2,242,629		364,290		485	6,297					2,613,701
	2,991,254	528	365,957	51,144	262,316	6,297					3,677,496
TECHNOLOGY											
1030-314	36,407		100		365						36,872
1030-315	31,949	4,123	160	8,900	32,210						77,342
1030-316	51,267	2,516	30	11,500	13,485						78,798
1030-318	76,529		152	3,000	14,515						94,196
1030-320	50,524	4,051	119	3,000	74,425						132,119
1030-322	67,613		178	750	4,635						73,176
1030-324	6,687		33	5,600	5,502						17,822
1030-327	74,477		25,458	7,044	24,639						131,618
1030-388	870,380		169,345		615	5,000					1,045,340
	1,265,833	10,690	195,575	39,794	170,391	5,000					1,687,283

2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>DEVELOPMENT</b>											
1050-001											
	43,511		2,371	1,250	250						47,382
	43,511		2,371	1,250	250						47,382
<b>ADULT EDUCATION</b>											
1060-006	27,788		2,046								29,834
1060-088	83,653		9,825			1,000					94,478
	111,441		11,871			1,000					124,312
	11,835,589	23,176	1,432,353	126,592	634,833	29,687				1,485	14,083,715
<b>TOTAL BUDGETED INSTRUCTION</b>											



2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>ACADEMIC SUPPORT</b>											
2010-000	218,228	7,560	53,772	7,100	31,535	3,750					321,945
2020-000	134,341	2,625	25,758		5,085	1,500					169,309
2040-000		4,275			10,000	450					14,725
2040-001	185,050	1,548	38,554		150	5,000					230,302
2040-012	522,425		99,822								622,247
2080-001	99,710		13,043	415	1,045	1,500					115,713
2080-002	124,296		39,148	433	1,375	420					165,672
2080-006	84,735		19,973								104,708
2080-007	112,892		27,907		310	800					141,909
2080-004	20,000		100	800	1,500	8,075					30,475
2080-005					186,600						186,600
2090-001	230,566	14,151	40,944		650						286,311
	1,732,243	30,159	359,021	8,748	238,250	21,495					2,389,916
<b>TOTAL BUDGETED-ACADEMIC SUPPORT</b>											
<b>STUDENT SERVICES</b>											
3010-000	246,638	4,950	78,945	16,000	28,400	2,600					377,533
3010-001	80,270		25,487		700	1,525					107,982
3010-002	57,556		25,374		675	800					84,405
3010-004	151,398		38,386		950	1,100					191,834
3010-008	98,947	1,238	25,581	19,000	4,400	8,200					157,366
3010-009				300	20,000	3,300					23,600
3020-000	83,064		11,077		954	800					95,895
3020-001	99,600		38,127		14,825	100					152,652

2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>STUDENT SERVICES - CONTINUED</b>											
3020-002	265,791		96,657		2,355	1,500					366,303
3020-003	46,777	2,625	6,506		905	600					57,413
3030-000	290,485		56,647	42,830	38,831	300					429,093
3040-000	311,778	3,094	89,360		14,000	2,600					420,832
3060-000	141,943	751	28,259		525						171,478
3080-000	63,627	1,320	9,725		850	4,000					79,522
3080-001	46,778		6,506		1,515	550					55,349
3080-002	33,027		12,708	90,000	695	1,385					137,815
	2,017,679	13,978	549,345	168,130	130,580	29,360					2,909,072
<b>TOTAL BUDGETED-STUDENT SUPPORT SERVICES</b>											
<b>PUBLIC SERVICE</b>											
4040-005	20,604		7,232		100						27,936
	20,604		7,232		100						27,936
<b>TOTAL BUDGETED-PUBLIC SERVICE</b>											
<b>INSTITUTIONAL SUPPORT</b>											
8010-001	541,191		34,774		50,900	60,000					686,865
8010-002	207,691		26,124		900	1,800					236,515
8010-003	242,211		23,787		665	180					266,843
8010-004	228,063		18,073			150					246,286
8010-005	48,918		4,635								53,553
8020-003	750,076		131,590	1,300	20,000	1,000					903,966
8030-001	198,345		63,707	600	15,110	12,000					289,762
8030-002	31,317		12,700								44,017
8040-001	240,632		57,498		13,795	13,945			22,650		348,520
8040-002	54,701	5,000	12,699	8,035	11,403	210					92,048
8040-003	60,126		17,861		3,195						81,182
8040-004	27,337	660	12,680	22,000	90,000						152,677
8050-000					4,275	1,000					5,275

2019-2020 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>INSTITUTIONAL SUPPORT - CONTINUED</b>											
8060-001	265,000		13,893	90,000	212,500	10,000	16,500			263,000	870,893
8060-002					63,296						63,296
8060-003	130,952		12,308								143,260
8060-004					6,000	8,050					14,050
8070-000	167,074		23,412		1,000	2,000					193,486
8080-012	354,367		42,536								396,903
	<b>3,548,001</b>	<b>5,660</b>	<b>508,277</b>	<b>121,935</b>	<b>493,039</b>	<b>110,335</b>	<b>16,500</b>			<b>285,650</b>	<b>5,089,397</b>
<b>TOTAL BUDGETED-INSTITUTIONAL SUPPORT</b>											
<b>SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS</b>											
9010-000										340,900	340,900
										340,900	340,900
<b>TOTAL BUDGETED-SCHOLARSHIP, STUDENT GRANT AND WAIVERS</b>											
<b>CONTINGENCY</b>											
01-0-0000000-6000000000										75,000	75,000
<b>TOTAL BUDGETED-CONTINGENCY</b>											
<b>TRANSFERS</b>											
01-0-00000007101000000											
<b>TOTAL BUDGETED-TRANSFERS</b>											
	19,154,116	72,973	2,856,228	425,405	1,496,802	190,877	16,500			703,035	24,915,936
<b>TOTAL EDUCATION FUND</b>											

# Operations and Maintenance Fund Expenditures



2019-2020 BUDGETED EXPENDITURES  
OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,371,554	
EMPLOYEE BENEFITS	\$266,209	
CONTRACTUAL SERVICES	\$2,577,758	
GENERAL MATERIALS AND SUPPLIES	\$465,877	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$7,045	
FIXED CHARGES	\$44,224	
UTILITIES	\$1,473,665	
CAPITAL OUTLAY	0	
OTHER	0	
		\$6,206,332
INSTITUTIONAL SUPPORT		
SALARIES	\$61,995	
EMPLOYEE BENEFITS	19,125	
CONTRACTUAL SERVICES	295,000	
GENERAL MATERIALS AND SUPPLIES	59,583	
TRAVEL/CONFERENCE/MEETING EXPENSES	5,000	
FIXED CHARGES	80,000	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	6,000	
PROVISION FOR CONTINGENCY	50,000	
		\$576,703
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$888,750	
RESTRICTED PURPOSES FUND	60,000	
		\$948,750
GRAND TOTAL		<u>\$7,731,785</u>

2019-2020 ESTIMATED EXPENDITURES  
OPERATIONS AND MAINTENANCE FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>											
7010-000	842,307	660	163,837	500,000	294,930	3,000					1,804,734
7020-000				1,053,788	2,200						1,055,988
7030-000	72,626		22,941	309,100	26,200	700					431,567
7040-000	61,548		16,630	457,520	30,905	2,000					568,603
7050-000					32,027		26,324				58,351
7060-000								1,359,265			1,359,265
7060-001	219,621	751	26,184	87,150	16,675	1,100		54,700			406,181
7080-000	85,445		19,241		740	145					105,571
7090-001				20,000	1,000			1,400			22,400
7090-002							16,800	800			17,600
7090-003				15,000	17,000		1,100	8,000			41,100
7090-004	59,064		11,584	84,200	30,500			14,500			199,848
7090-005	29,532		5,792	25,000	9,900	100		15,500			85,824
7090-006				9,000	2,000			13,500			24,500
7090-007				17,000	1,800			6,000			24,800
	1,370,143	1,411	266,209	2,577,758	465,877	7,045	44,224	1,473,665			6,206,332
<b>INSTITUTIONAL SUPPORT - OPERATIONS &amp; MAINTENANCE FUND</b>											
8060-000	32,000		12,703	250,000			80,000			6,000	380,703
8060-120	29,995		6,422	45,000	59,583	5,000					146,000
	61,995		19,125	-295,000	59,583	5,000	80,000			6,000	526,703
<b>CONTINGENCY</b>											
02-0-00000000-											
6000000000										50,000	50,000
<b>CONTINGENCY</b>											
										50,000	50,000
<b>TOTAL BUDGETED-CONTINGENCY</b>											
<b>TRANSFERS</b>											
<b>TRANSFERS OUT</b>											
02-0-00000000-										948,750	948,750
7101000000										948,750	948,750
<b>TOTAL BUDGETED-TRANSFERS</b>											
	1,432,138	1,411	285,334	2,872,758	525,460	12,045	124,224	1,473,665		1,004,750	7,731,785
<b>TOTAL BUDGETED OPERATIONS &amp; MAINT FUND</b>											

# All Other Funds

2019-2020 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,083,915	
BACK TAXES	5,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,088,915
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,650,000	
ENGINEERING ANNEX	1,700,000	
GREENHOUSE	875,000	
MAIN COMPLEX	37,500,000	
ERICKSON HALL	200,000	
HASKELL HVAC	150,000	
FOUNDATION REPAIR PROJECT	250,000	
		\$42,325,000
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	116,800	
DEBT CERTIFICATE REVENUE	267,759	
OTHER		
		\$384,559
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$888,750	
		\$888,750
TRANSFER FROM (TO) FUND BALANCES	\$3,748,655	\$3,748,655
GRAND TOTAL		<u>\$49,435,879</u>

2019-2020 BUDGETED EXPENDITURES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
FIXED CHARGES		
DEBT CERTIFICATES INTEREST	\$18,043	
DEBT CERTIFICATES PRINCIPAL	235,000	
		\$253,043
CAPITAL OUTLAY		
MONTESSORI (CDB) & Match/Additional Funds (Local)	\$3,368,169	
ENGINEERING ANNEX (CDB) & Match (Local)	2,266,667	
GREENHOUSE (CDB)	875,000	
MAIN COMPLEX (CDB)	37,500,000	
ERICKSON HALL (DCEO)	200,000	
HASKELL HVAC (CDB) & Match (Local)	200,000	
RIVERBEND ARENA (PHS & Capital Bonds)	1,895,000	
LIGHTING PROJECT (PHS FUNDING)	267,500	
CHAPEL/TRIMPE/HATHEWAY HVAC	29,000	
PARKING LOTS & ROADS	250,000	
		\$46,851,336
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$2,331,500	
		\$2,331,500
GRAND TOTAL		<u>\$49,435,879</u>

2019-2020 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$11,170,229	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$11,190,229
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$2,331,500	
		\$2,331,500
GRAND TOTAL		<u>\$13,521,729</u>

2019-2020 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$2,900	
DEBT PRINCIPAL RETIRED	8,440,000	
INTEREST ON BONDS	5,078,829	
		\$13,521,729
GRAND TOTAL		<u>\$13,521,729</u>



2019-2020 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$830,800	
BOOKSTORE	165,000	
COPY SERVICE	82,100	
ATHLETICS	1,022,000	
CAMPUS VENDING	20,700	
CAMPUS EVENTS	104,850	
FABRICATION LAB	33,700	
STUDENT ACTIVITIES FEES	219,000	
		\$2,478,150
INTERFUND TRANSFERS		
RESTRICTED PURPOSES FUND	\$200,000	
		\$200,000
TRANSFER FROM (TO) FUND BALANCES	\$146,373	\$146,373
GRAND TOTAL		<u>\$2,824,523</u>

## 2019-2020 BUDGETED EXPENDITURES

## AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$377,192	
EMPLOYEE BENEFITS	94,886	
CONTRACTUAL SERVICES	8,750	
GENERAL MATERIALS AND SUPPLIES	281,425	
TRAVEL/CONFERENCE/MEETING EXPENSES	800	
FIXED CHARGES	10,000	
UTILITIES	0	
CAPITAL OUTLAY	96,400	
OTHER	0	
		\$869,453
COPY SERVICE		
SALARIES	\$5,489	
EMPLOYEE BENEFITS	2,536	
CONTRACTUAL SERVICES	32,000	
GENERAL MATERIALS AND SUPPLIES	17,000	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	30,000	
OTHER	0	
		\$87,025
ATHLETICS		
SALARIES	\$316,793	
EMPLOYEE BENEFITS	64,865	
CONTRACTUAL SERVICES	49,400	
GENERAL MATERIALS AND SUPPLIES	90,700	
TRAVEL/CONFERENCE/MEETING EXPENSES	97,000	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	814,200	
		\$1,432,958

2019-2020 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$142,034	
EMPLOYEE BENEFITS	30,057	
CONTRACTUAL SERVICES	450	
GENERAL MATERIALS AND SUPPLIES	8,850	
TRAVEL/CONFERENCE/MEETING EXPENSES	125	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	19,000	
		\$200,516
FABRICATION LAB		
SALARIES	\$1,966	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	1,000	
GENERAL MATERIALS AND SUPPLIES	11,855	
TRAVEL/CONFERENCE/MEETING EXPENSES	750	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$15,571
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$219,000	
		\$219,000
GRAND TOTAL		
		<u>\$2,824,523</u>

2019-2020 ESTIMATED EXPENDITURES  
 AUXILIARY ENTERPRISES FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>AUXILIARY ENTERPRISES</b>											
6010-061+461 DINING SERVICES	377,192		94,886	8,750	281,425	800	10,000		96,400		869,453
6040-064 ATHLETICS	316,133	660	64,865	49,400	90,700	97,000				814,200	1,432,958
6090-063 COPY SERVICE	5,489		2,536	32,000	17,000				30,000		87,025
6090-067 CAMPUS EVENTS	142,034		30,057	450	8,850	125				19,000	200,516
6090-068 FABRICATION LAB	1,450	516		1,000	11,855	750					15,571
<b>TOTAL BUDGETED-AUXILIARY ENTERPRISES</b>	<b>842,298</b>	<b>1,176</b>	<b>192,344</b>	<b>91,600</b>	<b>409,830</b>	<b>98,675</b>	<b>10,000</b>		<b>126,400</b>	<b>833,200</b>	<b>2,605,523</b>
<b>TRANSFERS</b>											
STUDENT ACTIVITIES										219,000	219,000
05-0-0000065- 7102000000										219,000	219,000
<b>TOTAL BUDGETED-TRANSFERS</b>										<b>1,052,200</b>	<b>2,824,523</b>
<b>TOTAL BUDGETED AUXILIARY ENTERPRISES FUND</b>	<b>842,298</b>	<b>1,176</b>	<b>192,344</b>	<b>91,600</b>	<b>409,830</b>	<b>98,675</b>	<b>10,000</b>		<b>126,400</b>	<b>1,052,200</b>	<b>2,824,523</b>

2019-2020 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$55,725	
BACK TAXES	125	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$55,850
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
GRAND TOTAL		<u>\$55,850</u>

2019-2020 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	\$55,850	
OTHER	0	
		\$55,850
GRAND TOTAL		<u>\$55,850</u>

2019-2020 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$3,296,396	
BACK TAXES	7,500	
CHARGEBACK REVENUE	0	
OTHER		
		\$3,303,896
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	4,000	
		\$4,000
GRAND TOTAL		<u>\$3,307,896</u>

2019-2020 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$111,500	
EMPLOYEE BENEFITS	22,681	
CONTRACTUAL SERVICES	24,070	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$158,251
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	117,088	
FIXED CHARGES	0	
OTHER	0	
		\$117,088
SECURITY		
SALARIES	\$108,232	
EMPLOYEE BENEFITS	15,591	
CONTRACTUAL SERVICES	1,114,671	
TRAVEL/CONFERENCE/MEETING EXPENSES	5,200	
FIXED CHARGES	0	
CAPITAL OUTLAY	151,000	
OTHER	0	
		\$1,394,694
INSTITUTIONAL SUPPORT		
SALARIES	\$67,968	
EMPLOYEE BENEFITS	441,168	
CONTRACTUAL SERVICES	312,670	
FIXED CHARGES	815,470	
OTHER	0	
		\$1,637,276
GRAND TOTAL		<u>\$3,307,309</u>



2019-2020 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
<b>State Government Sources</b>		
Program Improvement Grant	\$18,114	
ICCB ABE-GED (State Basic)	206,665	
ICCB State Performance	106,135	
Optional Ed Program	50,626	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	62,477	
East St. Louis Higher Education Center	600,000	
IL Coop Work Study	8,327	
LC Reading Service	17,438	
IDNR NGRREC Strike Team	128,464	
State Appropriation - NGRREC	2,000,000	
State Appropriation - IGEN	2,000,000	
Highway Construction Career Training Program	354,400	\$5,602,646
<b>Federal Government Sources</b>		
Federal Work Study	\$126,180	
Federal Supplemental Ed. Opportunity Grant	153,649	
Federal PELL Grant	4,695,000	
Direct Loan Program	2,515,000	
Noyce Scholars (SIUE)	18,000	
YouthBuild 4020449	515,000	
AmeriCorps YouthBuild	45,500	
WIOA Youth Employment Enhancement Program	65,456	
Carl Perkins Program	319,574	
ICCB Leadership Grant Agreement	42,191	
Carl Perkins Program - East St Louis	133,620	
ICCB Federal Basic Adult Ed and Literacy	145,590	
ICCB Federal EL/Civics	39,000	
Madison County (CSBG) Vocational Skills Training	1,370	
Talent Search Program	304,800	
Upward Bound	320,484	
Living with Wildlife	325,000	
CESU: Canopy Gap	30,652	
IDNR Herperological Species	35,000	
Heartlands Conservancy-WoodRiver/Piasa Creek	21,284	
NSF RoL FELS: EAGER	234,710	
Southern Illinois Habitat Strike Team	40,000	
NRCS-CESU-CRP Agricultural Conservation Easmt	330,000	\$10,457,060
<b>Other Sources</b>		
Music Prep Program	\$80,000	
Student Organizations	50,000	
Athletic Organizations	50,000	
Alton Blind Program	12,500	
Center for Excellence in Teaching & Learning	2,000	
General Institutional Organizations	1,000	
College for Kids	130,000	
College for Life	127,000	
Self Insurance Reimbursement Account	60,000	
Other Scholarships	27,600	
RiverWatch	6,500	
Water Festival	5,200	
Cigna Wellness	20,000	
Project Wet	4,500	
CF Industries	5,600	
AHSLC	1,000	
Mobile Health Clinic Unit	28,000	
Center For Workforce Training	335,000	
Technology Plan	137,600	
Federal Work Study-(25% Matching)	43,557	
Supported College Transition Program	72,000	
Swarovski Grant	50,850	
MJCHF: Fun Meets Youth	12,965	
McKnight Foundation	100,000	
Walton Family Foundation	175,000	
Other Grants and Services	1,000	
YouthBuild USA IT Pathways Grant	16,100	\$1,554,972
<b>Interfund Transfers</b>		
OB&M Fund:	60,000	
Auxiliary Enterprises Fund: Student Organizations	219,000	\$279,000
<b>Transfer From (to) Fund Balances</b>		
	6,367,149	\$6,367,149
<b>GRAND TOTAL</b>		<b>\$24,260,827</b>

## 2019-2020 BUDGETED EXPENDITURES

## RESTRICTED PURPOSES FUND

Instruction	Expense	Totals
Program Improvement Grant	\$18,114	
ICCB Leadership Grant Agreement	\$42,191	
ICCB ABE-GED (State Basic)	206,665	
ICCB State Performance	106,135	
Optional Ed Program	50,626	
ICCB Federal Basic Adult Ed and Literacy	145,590	
ICCB Federal EL/Civics	39,000	
Madison County (CSBG) Vocational Skills Training	1,370	
East St. Louis Higher Education Center	600,000	
WIOA Youth Employment Enhancement Program	65,456	
YouthBuild USA IT Pathways Grant	16,100	\$1,291,247
<b>Academic Support</b>		
Center for Excellence in Teaching & Learning	\$2,000	
Noyce Scholars (SIUE)	18,000	
Technology Support	1,831,098	\$1,851,098
<b>Student Services</b>		
Federal Work Study	\$174,228	
Federal Supplemental Ed. Opportunity Grant	144,046	
Federal PELL Grant	4,695,000	
Direct Loan Program	2,515,000	
Carl Perkins Program	319,574	
Carl Perkins Program - East St Louis	133,620	
Other Scholarships	27,600	\$8,009,068
<b>Public Service/Continuing Education</b>		
Music Prep Program	\$80,000	
Alton Blind Program	12,500	
YouthBuild 4020449	515,000	
AmeriCorps YouthBuild	45,500	
Center For Workforce Training	335,000	
College for Kids	130,000	
College for Life	205,000	
IL Coop Work Study	8,327	
Other Grants and Services	1,000	
Swarovski Grant	50,850	
MJCHF: Fun Meets Youth	12,965	
Talent Search Program	304,800	
Upward Bound	320,484	
LC Reading Service	17,438	
Mobile Health Clinic Unit	33,560	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	62,477	
Highway Construction Career Training Program	354,400	
Supported College Transition Program	108,900	
RiverWatch	6,500	
State Appropriation - NGRREC	2,000,000	
State Appropriation - IGEN	2,000,000	
Project Wet	4,500	
Water Festival	5,200	\$6,664,401
<b>Auxiliary Services</b>		
Athletic Organizations	\$50,000	
Student Organizations	269,000	\$319,000
<b>Institutional Support</b>		
Technology Plan	1,969,839	
LCCC - NGRREC	325,000	
NRCS-CESU-CRP Agricultural Conservation Easmt	330,000	
Living with Wildlife	325,000	
IDNR Herperological Species	35,000	
Southern Illinois Habitat Strike Team	40,000	
IDNR NGRREC Strike Team	128,464	
Heartlands Conservancy-WoodRiver/Piasa Creek	21,284	
AHSLC	1,000	
CESU: Canopy Gap	30,652	
CF Industries	5,600	
Cigna Wellness	20,000	
NSF: RoL: FELS: EAGER	234,710	
McKnight Foundation	100,000	
Walton Family Foundation	175,000	
General Institutional Organizations	1,000	\$3,742,549
<b>Interfund Transfers</b>		
Education Fund: Other	\$564,314	
Education Fund: Technology Plan	1,619,150	
Auxiliary Fund: Athletics	200,000	\$2,383,464
<b>GRAND TOTAL</b>		<b>\$24,260,827</b>

# Definitions, Charts & Statistics

## FUND DESCRIPTIONS

1. 01-0-0000000-0000000000  
EDUCATION FUND

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college.

2. 02-0-0000000-0000000000  
OPERATIONS AND MAINTENANCE FUND

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings.

3. 03-0-0000000-0000000000  
OPERATIONS, BUILDING AND MAINTENANCE FUND (RESTRICTED)

The Operations and Maintenance Fund is used to account for monies restricted for building purposes and site acquisition. Funds may be accumulated for the construction of buildings and site acquisition.

4. 04-0-0000000-0000000000  
BOND AND INTEREST FUND

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds.



5. 05-0-0000000-0000000000  
AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for college services where a fee is charged and the activity is intended to be self-supporting. Only monies over which the institution has complete control should be included in this fund. Examples of accounts in this fund include food services, student stores and intercollegiate athletics.

6. 06-0-0000000-0000000000  
RESTRICTED PURPOSES FUND

Restricted Purposes Funds are those funds restricted as to use. Under most conditions, revenues and expenditures, including any federal and state grants for projects or student aid, any gifts or bequests for specific purposes, any projects carried out under contractual arrangements with any person, organization, association, or governmental agency, any scholarship or loans funds, any endowment funds, and any agency funds should be accounted for within the Restricted Purposes Fund.

7. 07-0-0000000-0000000000  
WORKING CASH FUND

The Working Cash Fund has been established by resolution of the Board of Trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued in an amount or amounts not to exceed in the aggregate seventy-five percent of the total tax extension from the authorized maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus seventy-five percent of last known corporate personal property replacement tax allocation. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

8. 08-0-0000000-0000000000  
GENERAL FIXED ASSETS ACCOUNT GROUP

This group of accounts is to be used to record the value of plant assets and is normally supported by detailed inventory records.

9. 09-0-0000000-0000000000  
GENERAL LONG-TERM DEBT ACCOUNT GROUP

This group of accounts is used to record long-term liabilities.

10. 11-0-0000000-0000000000  
AUDIT FUND

The Audit Fund is for recording the payment of auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund should be used only for the payment of auditing expenses.

11. 12-0-0000000-0000000000  
LIABILITY, PROTECTION, AND SETTLEMENT FUND

This fund is for recording the tort liability, property insurance, social security/medicare insurance, unemployment insurance, and worker's compensation levies and expenses. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized, the payment of tort liability, property, unemployment, or worker's compensation insurance or claims, the cost of participation in the Federal Social Security/Medicare Program.



## PROGRAM DESCRIPTIONS

1. 00-0-1000000-0000000000  
INSTRUCTION

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional program.

2. 00-0-2000000-0000000000  
ACADEMIC SUPPORT

Academic support includes the operation of the library, instructional materials center, and communication systems used in the learning process. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

3. 00-0-3000000-0000000000  
STUDENT SERVICES

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

4. 00-0-4000000-0000000000  
PUBLIC SERVICE/CONTINUING EDUCATION

Public service consists of non-credit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

5. 00-0-5000000-0000000000  
ORGANIZED RESEARCH

Organized research includes any separately budgeted research projects, other than institutional research

projects that are included under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. 00-0-6000000-0000000000  
AUXILIARY SERVICES

Independent operations provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

7. 00-0-7000000-0000000000  
OPERATION AND MAINTENANCE OF PLANT

Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, as well as equipment, materials, supplies, and costs that are necessary to support this function.

8. 00-0-8000000-0000000000  
INSTITUTIONAL SUPPORT

Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. The board of trustees, president's office, business office, public relations, and personnel services are included in this function. Support services includes office services, administrative data processing, legal service, general insurance and other items benefiting the institution. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

9. 00-0-9000000-0000000000  
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS

This category includes activities in the form of grants to student, prizes and awards, charge backs, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

OBJECT DESCRIPTIONS - EXPENDITURE OBJECT

1. 5100000000  
SALARIES

Salaries and wages paid to an employee, before any deductions, for personal services rendered to the community college district.

5101001000	Administrative staff - full time
5102001000	Professional/technical staff - full-time (Salaried)
5102002000	Professional/technical staff - part-time (Salaried)
5103001000	Teaching faculty - full-time
5103002000	Teaching faculty - part-time
5103004000	Teaching faculty - overload
5106001000	Clerical - full-time (Non-Exempt)
5106002000	Clerical - part-time (Non-Exempt)
5107001000	Custodial/maintenance - full-time
5107002000	Custodial/maintenance - part-time
5109000000	Other Salaries (Food Service, Lifeguards, Bus Driver, Interns, Tutors, Stokers)

5108000000  
SALARIES - INSTITUTIONAL STUDENT EMPLOYEES

Salaries and wages paid to institutional student employees.

5108000001  
SALARIES - FEDERAL WORK STUDY STUDENT EMPLOYEES

The cost to the college for student employment for the federal work/study program.

2. 5200000000  
EMPLOYEE BENEFITS

The cost of all employee benefits including the portion of insurance paid for by the college (not including the portion withheld from the employee's wages, when both the employee and the college contribute toward the benefit), sabbatical leave salaries, and any pension contributions paid by the community college district.

5201001000	Medical
5201002000	Dental
5201004000	Life



2. 5200000000  
EMPLOYEE BENEFITS (Continued)

5201005000	Long-term disability
5202000000	Workers Compensation Insurance
5204000000	Unemployment Insurance
5205000000	Medicare
5206000000	FICA - Social Security
5208000000	Retiree Health Insurance
5209000000	Other Benefits (SURs - Federal Grants)

3. 5300000000  
CONTRACTUAL SERVICES

Charges for services rendered by firms or persons not employed by the local Board of Trustees, including audit services, consultants, architectural services, maintenance services, legal services and instructional service contracts.

5301000000	Audit Services
5302000000	Consultants
5303000000	Architectural Services
5304000000	Maintenance Services
5305000000	Legal Services
5308000000	Instructional Service Contracts
5309000000	Other Contractual Services

4. 5400000000  
GENERAL MATERIALS AND SUPPLIES

Costs of all general materials and supplies, including office supplies, printing, instructional supplies, library supplies, maintenance supplies, audio-visual materials, postage, book and binding costs, publications and dues, advertising, software and purchases for resale. Expenses to maintain, repair and operate the college vehicles should also be included in this category. Equipment between \$500 and \$4,999 will be expensed to 540XXX800 and tagged. For Example: Office Equipment costing \$500 would be expensed to 5401001800.

5401001000	Office Supplies
5401002000	Instructional Supplies
5401003000	Library Supplies
5401004000	Maintenance Supplies

4. 5400000000  
GENERAL MATERIALS AND SUPPLIES (Continued)

5401005000	Vehicle Supplies
5401009000	Other Supplies - Purchased Services
5404001000	Audio/Visual Materials
5404003000	Postage
5405000000	Books and Binding Costs
5406000000	Publications and Dues
5407000000	Advertising
5408000000	Purchases for Resale
5409000000	Other Materials and Supplies

5. 5500000000  
TRAVEL/CONFERENCE/MEETING EXPENSES

Expenses associated with meetings and travel within the college district. Expenses for reimbursement of travel outside the college district.

5501000000	Conference/Meeting Expense
5509000000	Other Conference and Meeting Expenses (Bus, Athletics, Tennis Tournament)

6. 5600000000  
FIXED CHARGES

Charges for rental for buildings or space, rental for equipment, debt-principal and interest, and general insurance.

5601000000	Rental-Facilities
5602000000	Rental-Equipment
5603000000	Debt Principal Retirement
5604000000	Interest
5605000000	General Insurance
5607000000	Property and Casualty Insurance
5609000000	Other Fixed Charges

7. 5700000000  
UTILITIES

This account provides for all utility costs necessary to operate the plant and for other on-going services, including gas, oil, electricity, water, sewage, telephone, and refuse disposal.



7. 5700000000  
UTILITIES (Continued)

5701000000	Gas
5703000000	Electricity
5704000000	Water, Sewage
5705000000	Telephone
5706000000	Telecommunications
5707000000	Refuse Disposal

8. 5800000000  
CAPITAL OUTLAY

Capital outlay includes site acquisition, site improvements, new buildings and additions, building remodeling and office, instructional and service equipment. (The asset capitalization amount is \$5,000 or more. For example: Office equipment between \$500 and \$4,999 will be expensed to 5401001800 and tagged. Equipment less than \$500 would be a supply cost.)

5802000000	Site Improvements
5803000000	New Buildings and Additions
5804000000	Building Remodeling
5805000000	Equipment-Office
5806000000	Equipment-Instructional
5807000000	Equipment-Service
5808000000	Depreciation
5809000000	Other Capital Outlay (Athletics)

9. 5900000000  
OTHER EXPENDITURES

Other expenditures, institutional waivers, student grants and scholarships, tuition chargeback/contractual agreements and financial charges and adjustments.

5901003000	Institutional Waivers
5901003001	Institutional Waivers - Employees
5901003002	Institutional Waivers - Senior Citizens
5902000010	Student Grants & Scholarships-Prior Year Adjustments
5902000020	Student Grants & Scholarships-Other Grant
5903000000	Tuition Chargeback/Contractual Agreement

9. 5900000000

OTHER EXPENDITURES (Continued)

5904000000 Financial Charges and Adjustments

5909000000 Other (claims and settlements should be included.)

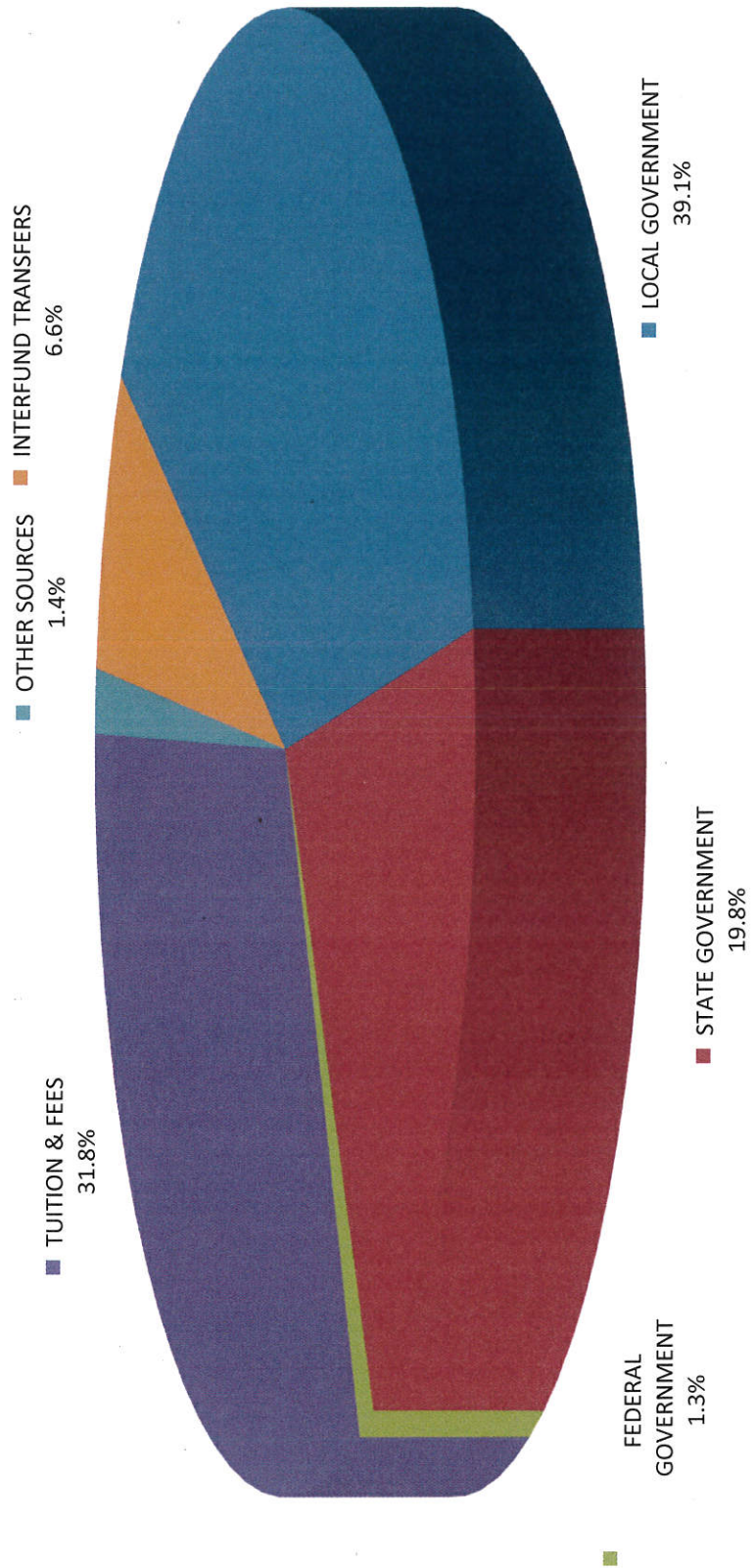
5909000003 Transportation

LEWIS AND CLARK COMMUNITY COLLEGE  
 Godfrey, Illinois 62035

Budget Comparison - Revenue

	2018-2019 Budget	2019-2020 Budget	Difference	Percentage of Increase	2018-2019 Budget Average	2019-2020 Budget Average
Local Taxes	\$11,951,270	\$11,962,534	\$11,264	0.1%	35.6%	36.6%
Back Taxes	20,000	20,000	\$0	0.0%	0.1%	0.1%
Chargeback Revenue	0	0	\$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	800,000	800,000	\$0	0.0%	2.4%	2.4%
Illinois Community College Board	4,514,312	6,113,686	\$1,599,374	35.4%	13.4%	18.7%
ICCB Career & Technical Education	223,264	362,280	\$139,016	62.3%	0.7%	1.1%
Other State Sources	0	0	\$0	0.0%	0.0%	0.0%
Other Federal Government Sources	437,228	435,879	-\$1,349	0.0%	1.3%	1.3%
Student Tuition and Fees	10,727,086	10,438,579	-\$288,507	-2.7%	32.0%	31.8%
Other	330,975	479,755	\$148,780	45.0%	1.0%	1.4%
Interfund Transfers	1,989,412	2,183,464	\$194,052	9.8%	5.9%	6.6%
Transfer From (To) Fund Balances	2,546,700	0	-\$2,546,700	100%	7.6%	0.0%
	<u>\$33,540,247</u>	<u>\$32,796,177</u>	<u>-\$744,070</u>	<u>-2.2%</u>	<u>100.0%</u>	<u>100.0%</u>

# 2019-2020 ESTIMATED REVENUES





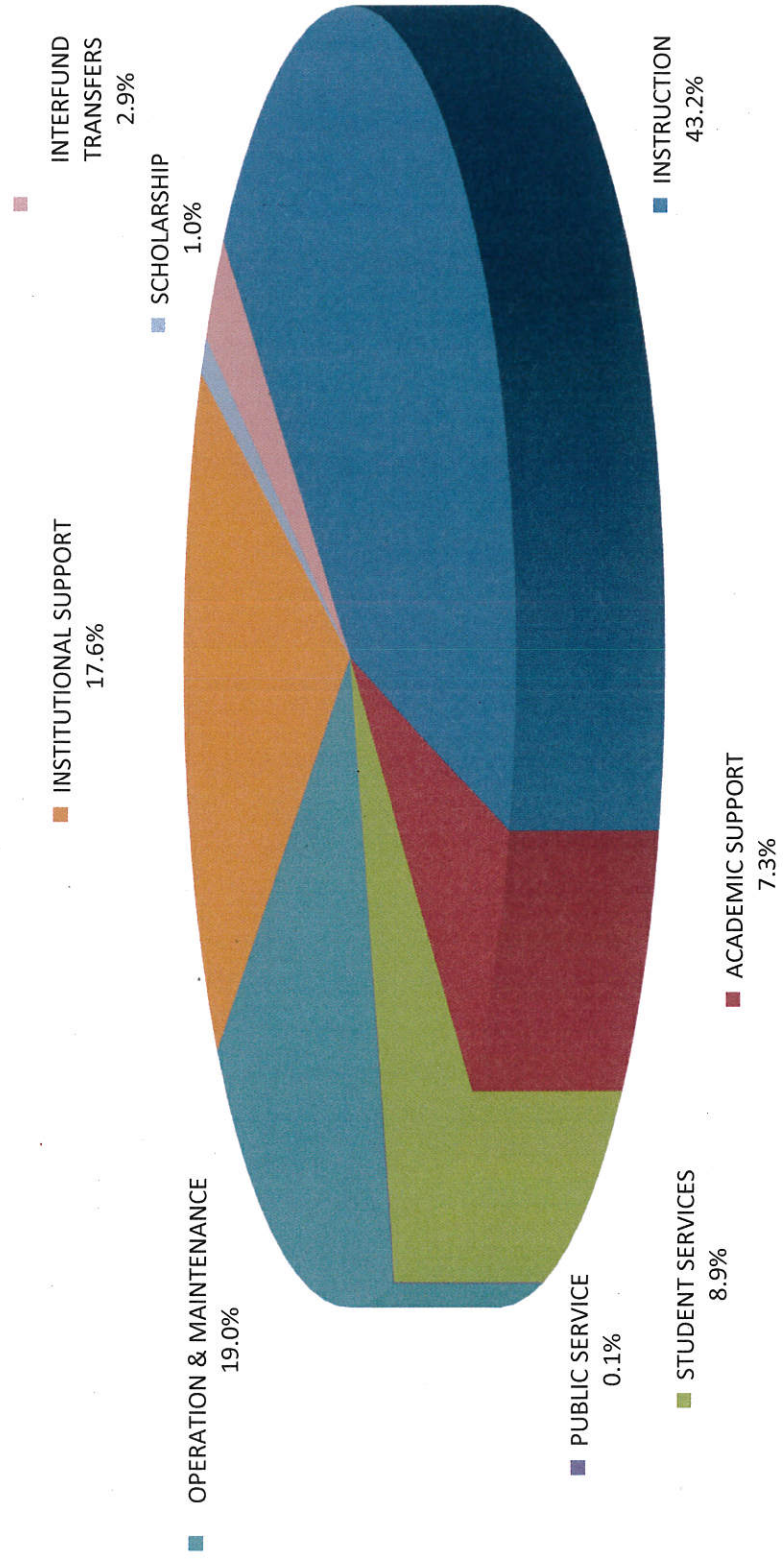
LEWIS AND CLARK COMMUNITY COLLEGE  
Godfrey, Illinois 62035

Budget Comparison - Expenditures

By Program	2018-2019		2019-2020		Difference	Percentage of Increase		2018-2019 Budget Average	2019-2020 Budget Average
	Budget		Budget						
Instruction	\$13,855,975		\$14,083,715		\$227,740	1.6%	41.3%	43.2%	
Academic Support	2,345,516		2,389,916		44,400	1.9%	7.0%	7.3%	
Student Services	2,449,235		2,909,072		459,837	18.8%	7.3%	8.9%	
Public Service/Continuing Ed	30,826		27,936		-2,890	0.0%	0.1%	0.1%	
Operation & Maintenance	6,085,938		6,206,332		120,394	2.0%	18.1%	19.0%	
Institutional Support	5,662,662		5,741,100		78,438	1.4%	16.9%	17.6%	
Scholarship, Student Grants, Waivers	329,005		340,900		11,895	3.6%	1.0%	1.0%	
Transfers	2,781,090		948,750		-1,832,340	-65.9%	8.3%	2.9%	
	\$33,540,247		\$32,647,721		-\$892,526	-2.7%	100.0%	100.0%	

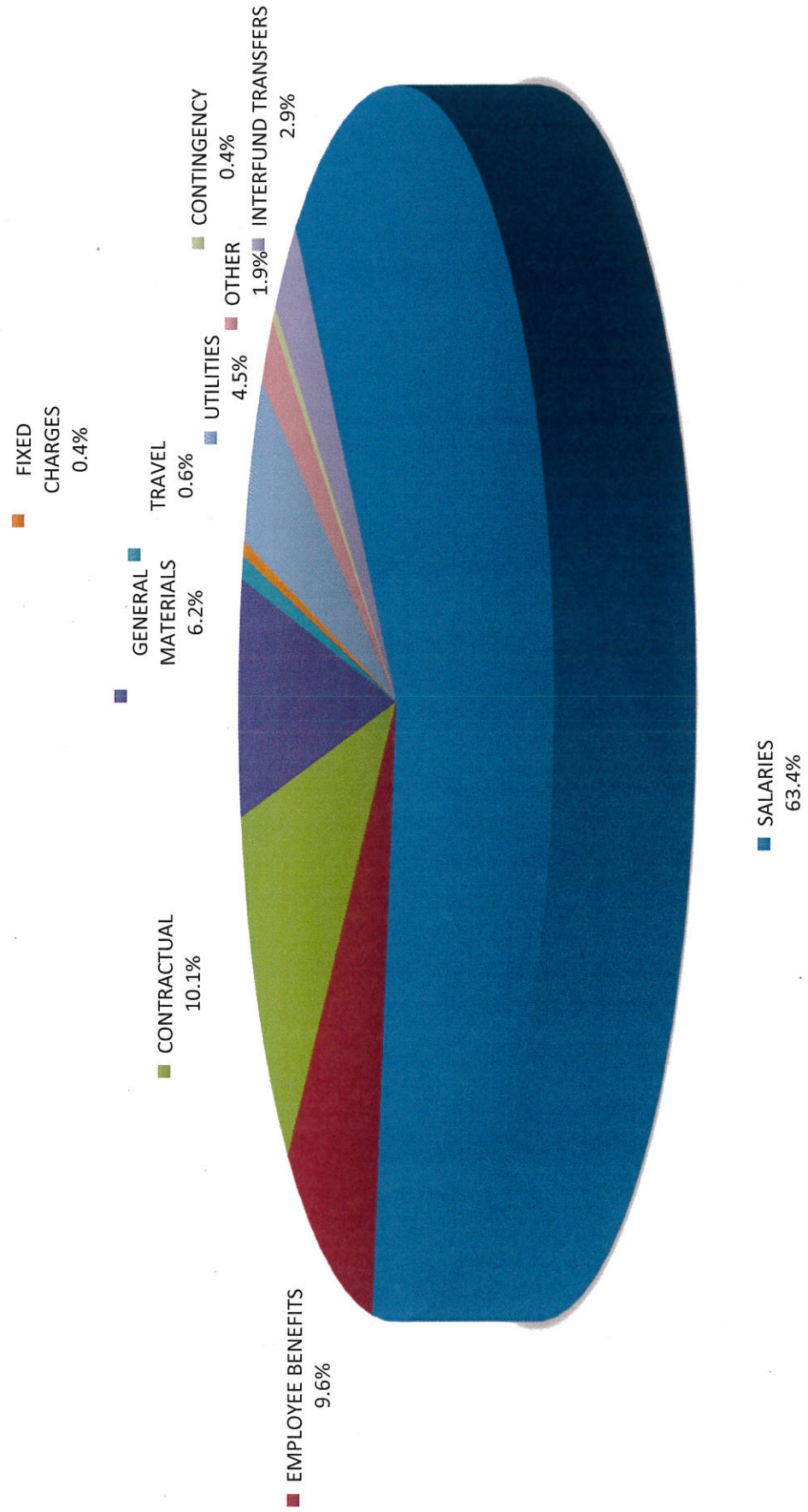
By Object	2018-2019		2019-2020		Difference	Percentage of Increase		2018-2019 Budget Average	2019-2020 Budget Average
	Budget		Budget						
Salaries	\$20,268,580		\$20,660,638		\$392,058	1.9%	60.3%	63.4%	
Employee Benefits	2,581,677		3,141,562		559,885	21.7%	7.7%	9.6%	
Contractual Services	3,542,305		3,298,163		-244,142	-6.9%	10.6%	10.1%	
General Materials and Supplies	1,897,871		2,022,262		124,391	6.6%	5.7%	6.2%	
Conference and Meeting Expense	202,382		202,922		540	0.3%	0.6%	0.6%	
Fixed Charges	122,817		140,724		17,907	14.6%	0.4%	0.4%	
Utilities	1,343,810		1,473,665		129,855	9.7%	4.0%	4.5%	
Capital Outlay	0		0		0	0.0%	0.0%	0.0%	
Other	674,715		634,035		-40,680	-6.0%	2.0%	1.9%	
Provision for Contingency	125,000		125,000		0	0.0%	0.4%	0.4%	
Transfers	2,781,090		948,750		-1,832,340	-65.9%	8.3%	2.9%	
	\$33,540,247		\$32,647,721		-\$892,526	-2.7%	100.0%	100.0%	

# 2019-2020 BUDGETED EXPENDITURES BY PROGRAM





# 2019-2020 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2017-2018, 2018-2019 and 2019-2020 BUDGET  
By Object

Instruction	2017-2018	Percentage	2018-2019	Percentage	2019-2020	Percentage
Salaries	\$11,624,503	86.3%	\$11,893,925	85.8%	\$11,858,765	84.2%
Employee Benefits	1,147,635	8.5%	1,214,220	8.8%	1,432,353	10.2%
Contractual Services	124,041	0.9%	124,302	0.9%	126,592	0.9%
General Materials and Supplies	547,935	4.1%	594,576	4.3%	634,833	4.5%
Conference and Meeting Expense	29,298	0.2%	27,592	0.2%	29,687	0.2%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	1,360	0.0%	1,360	0.0%	1,485	0.0%
	\$13,474,772	100.0%	\$13,855,975	100.0%	\$14,083,715	100.0%
<b>Academic Support</b>						
Salaries	\$1,728,868	75.3%	\$1,768,466	75.4%	\$1,762,402	73.7%
Employee Benefits	284,424	12.4%	295,900	12.6%	359,021	15.0%
Contractual Services	8,373	0.4%	8,816	0.4%	8,748	0.4%
General Materials and Supplies	251,528	11.0%	249,449	10.6%	238,250	10.0%
Conference and Meeting Expense	21,478	0.9%	22,885	1.0%	21,495	0.9%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	\$2,294,671	100.0%	\$2,345,516	100.0%	\$2,389,916	100.0%
<b>Student Services</b>						
Salaries	\$1,760,945	75.9%	\$1,818,480	74.3%	\$2,031,657	69.8%
Employee Benefits	407,473	17.6%	419,232	17.1%	549,345	18.9%
Contractual Services	26,800	1.2%	89,200	3.6%	168,130	5.8%
General Materials and Supplies	96,397	4.2%	94,823	3.9%	130,580	4.5%
Conference and Meeting Expense	24,373	1.1%	27,500	1.1%	29,360	1.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	\$2,315,988	100.0%	\$2,449,235	100.0%	\$2,909,072	100.0%

COMPARISONS OF 2017-2018, 2018-2019 and 2019-2020 BUDGET  
By Object

	2017-2018	Percentage	2018-2019	Percentage	2019-2020	Percentage
<u>Public Service/Continuing Education</u>						
Salaries	\$23,068	77.8%	\$24,783	80.4%	\$20,604	73.7%
Employee Benefits	6,099	20.6%	5,833	18.9%	7,232	25.9%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	460	1.6%	210	0.7%	100	0.4%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	\$29,627	100.0%	\$30,826	100.0%	\$27,936	100.0%
<u>Auxiliary Services</u>						
Salaries	\$0	0.0%	\$0	0.0%	\$0	0.0%
Employee Benefits	0	0.0%	0	0.0%	0	0.0%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
	\$0	0.0%	\$0	0.0%	\$0	0.0%
<u>Institutional Support - Education</u>						
Salaries	\$3,045,930	43.4%	\$3,321,896	54.0%	\$3,553,661	68.8%
Employee Benefits	322,191	4.6%	403,568	6.6%	508,277	9.8%
Contractual Services	405,785	5.8%	346,685	5.6%	121,935	2.4%
General Materials and Supplies	437,159	6.2%	435,033	7.1%	493,039	9.6%
Conference and Meeting Expense	112,286	1.6%	111,990	1.8%	110,335	2.1%
Fixed Charges	37,000	0.5%	25,000	0.4%	16,500	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	215,850	3.1%	334,350	5.4%	285,650	5.5%
Provision for Contingency	75,000	1.1%	75,000	1.2%	75,000	1.5%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	2,360,798	33.7%	1,097,725	17.9%	0	0.0%
	\$7,011,999	100.0%	\$6,151,247	100.0%	\$5,164,397	100.0%



COMPARISONS OF 2017-2018, 2018-2019 and 2019-2020 BUDGET  
By Object

	2017-2018	Percentage	2018-2019	Percentage	2019-2020	Percentage
<b>Scholarship, Student Grants, Waivers</b>						
Contractual Services	\$0	0.0%	\$0	0.0%	\$0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Other	270,375	100.0%	329,005	100.0%	340,900	100.0%
	<u>\$270,375</u>	<u>100.0%</u>	<u>\$329,005</u>	<u>100.0%</u>	<u>\$340,900</u>	<u>100.0%</u>
<b>Operation and Maintenance of Plant Operations and Maintenance Fund</b>						
Salaries	\$1,422,839	23.5%	\$1,362,788	22.4%	\$1,371,554	22.2%
Employee Benefits	218,660	3.6%	227,183	3.7%	266,209	4.3%
Contractual Services	2,556,100	42.0%	2,643,302	43.4%	2,577,758	41.5%
General Materials and Supplies	518,719	8.6%	480,123	7.9%	465,877	7.5%
Conference and Meeting Expense	10,983	0.2%	10,915	0.2%	7,045	0.1%
Fixed Charges	17,817	0.3%	17,817	0.3%	44,224	0.7%
Utilities	1,319,935	21.8%	1,343,810	22.1%	1,473,665	23.7%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	<u>\$6,065,053</u>	<u>100.0%</u>	<u>\$6,085,938</u>	<u>100.0%</u>	<u>\$6,206,332</u>	<u>100.0%</u>
<b>Institutional Support - Operations and Maintenance Fund</b>						
Salaries	\$76,002	4.8%	\$78,242	3.4%	\$61,995	4.1%
Employee Benefits	14,812	0.9%	15,741	0.7%	19,125	1.3%
Contractual Services	333,700	20.8%	330,000	14.4%	295,000	19.3%
General Materials and Supplies	61,287	3.8%	43,657	1.9%	59,583	3.9%
Conference and Meeting Expense	8,385	0.5%	1,500	0.1%	5,000	0.3%
Fixed Charges	76,940	4.8%	80,000	3.5%	80,000	5.2%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	12,299	0.8%	0	0.0%	0	0.0%
Other	10,000	0.6%	10,000	0.4%	6,000	0.4%
Provision for Contingency	50,000	3.1%	50,000	2.2%	50,000	3.3%
Transfer	961,775	59.9%	1,683,365	73.4%	948,750	62.2%
	<u>\$1,605,200</u>	<u>100.0%</u>	<u>\$2,292,505</u>	<u>100.0%</u>	<u>\$1,525,453</u>	<u>100.0%</u>
<b>TOTAL OPERATING FUNDS</b>	<u>\$33,067,685</u>		<u>\$33,540,247</u>		<u>\$32,647,721</u>	