

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

2021– 2022
ANNUAL BUDGET

5800 GODFREY ROAD
GODFREY, ILLINOIS 62035

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SUMMARY OF 2021-2022 BUDGET BY FUND

	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	\$10,713,484	\$7,154,232	\$17,867,716
Budgeted Revenues	24,234,145	6,425,457	30,659,602
Budgeted Expenditures	24,855,277	6,236,025	31,091,302
Budgeted Transfers from (to) Other Funds	475,000	(157,050)	317,950
Budgeted Ending Balance	\$10,567,352	\$ 7,186,614	\$ 17,753,966

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	\$14,703,559	\$9,836	\$1,213,427
Budgeted Revenues	23,475,391	56,970	2,847,260
Budgeted Expenditures	24,712,369	56,970	3,191,030
Budgeted Transfers from (to) Other Funds	(676,500)	0	0
Budgeted Ending Balance	\$12,790,081	\$9,836	\$869,657

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$6,408,502	\$12,787,846	\$21,847
Budgeted Revenues	11,903,195	44,722,727	2,091,520
Budgeted Expenditures	12,782,367	43,781,854	2,582,103
Budgeted Transfers from (to) Other Funds	1,548,550	(1,441,500)	495,000
Budgeted Ending Balance	\$7,077,880	\$12,287,219	\$26,264

The Official Budget, which is accurately summarized in this document, was Approved by the Board of Trustees on July 13, 2021

ATTEST: 
Secretary, Board of Trustees

SUMMARY OF
TOTAL 2021-2022 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$7,835,025	\$5,226,407	\$13,061,432	41.2%
BACK TAXES	30,000	20,000	50,000	0.2%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	660,000	440,000	1,100,000	3.5%
TOTAL LOCAL GOVERNMENT	<u>\$8,525,025</u>	<u>\$5,686,407</u>	<u>\$14,211,432</u>	<u>44.9%</u>
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$3,086,595	\$240,800	\$3,327,395	10.5%
ICCB EQUALIZATION GRANTS	3,309,025	0	3,309,025	10.5%
ICCB CAREER & TECHNICAL EDUCATION	350,000	0	350,000	1.1%
TOTAL STATE GOVERNMENT	<u>\$6,745,620</u>	<u>\$240,800</u>	<u>\$6,986,420</u>	<u>22.1%</u>
FEDERAL GOVERNMENT				
DEPARTMENT OF TREASURY	\$0	\$0	\$0	0.0%
TOTAL FEDERAL GOVERNMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
STUDENT TUITION AND FEES				
TUITION	\$7,527,950	\$240,800	\$7,768,750	24.5%
FEES	1,142,700	124,300	1,267,000	4.0%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$8,670,650</u>	<u>\$365,100</u>	<u>\$9,035,750</u>	<u>28.5%</u>
OTHER SOURCES				
SALES AND SERVICE FEES	\$126,000	\$0	\$126,000	0.3%
FACILITIES REVENUE	0	92,150	92,150	0.3%
INVESTMENT REVENUE	93,505	37,000	130,505	0.4%
OTHER	73,345	4,000	77,345	0.2%
TOTAL OTHER SOURCES	<u>\$292,850</u>	<u>\$133,150</u>	<u>\$426,000</u>	<u>1.2%</u>
INTERFUND TRANSFERS				
RESTRICTED FUND: TECHNOLOGY PLAN	\$520,000	\$0	\$520,000	1.6%
RESTRICTED FUND: OTHER	550,000	\$0	550,000	1.7%
TOTAL INTERFUND TRANSFERS	<u>\$1,070,000</u>	<u>\$0</u>	<u>\$1,070,000</u>	<u>3.3%</u>
TOTAL 2021-2022 BUDGETED	<u>\$25,304,145</u>	<u>\$6,425,457</u>	<u>\$31,729,602</u>	<u>100.0%</u>
FUND BALANCES DECREASE (INCREASE)	<u>\$146,132</u>	<u>-\$32,382</u>	<u>\$113,750</u>	

SUMMARY OF 2021-2022 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$13,291,535	\$0	\$13,291,535	41.7%
ACADEMIC SUPPORT	2,924,529	0	2,924,529	9.2%
STUDENT SERVICES	2,992,218	0	2,992,218	9.4%
PUBLIC SERVICE/CONTINUING ED	20,425	0	20,425	0.1%
ORGANIZED RESEARCH	0	0	0	0.0%
AUXILIARY SERVICES	0	0	0	0.0%
OPERATION & MAINTENANCE	0	5,999,000	5,999,000	18.8%
INSTITUTIONAL SUPPORT	5,239,570	237,025	5,476,595	17.2%
SCHOLARSHIP, STUDENT GRANTS, WAIVERS	387,000	0	387,000	1.2%
INTERFUND TRANSFERS	595,000	157,050	752,050	2.4%
TOTAL 2021-2022 BUDGETED EXPENDITURES	<u>\$25,450,277</u>	<u>\$6,393,075</u>	<u>\$31,843,352</u>	<u>100.0%</u>

BY OBJECT				
SALARIES	\$18,897,027	\$1,191,248	\$20,088,275	63.1%
EMPLOYEE BENEFITS	2,190,116	193,363	2,383,479	7.5%
CONTRACTUAL SERVICES	1,362,736	2,699,474	4,062,210	12.8%
GENERAL MATERIALS	1,616,698	429,612	2,046,310	6.4%
TRAVEL/CONFERENCE/MEETING EXPENSES	159,550	15,075	174,625	0.5%
FIXED CHARGES	14,500	64,046	78,546	0.2%
UTILITIES	0	1,611,007	1,611,007	5.1%
CAPITAL OUTLAY	0	0	0	0.0%
OTHER	564,650	7,200	571,850	1.8%
PROVISION FOR CONTINGENCY	50,000	25,000	75,000	0.2%
INTERFUND TRANSFERS	595,000	157,050	752,050	2.4%
TOTAL 2021-2022 BUDGETED EXPENDITURES	<u>\$25,450,277</u>	<u>\$6,393,075</u>	<u>\$31,843,352</u>	<u>100.0%</u>

2021-2022 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$11,393,265	
EMPLOYEE BENEFITS	1,057,940	
CONTRACTUAL SERVICES	113,342	
GENERAL MATERIALS AND SUPPLIES	713,888	
TRAVEL/CONFERENCE/MEETING EXPENSES	13,100	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		
		\$13,291,535
ACADEMIC SUPPORT		
SALARIES	\$1,862,255	
EMPLOYEE BENEFITS	299,554	
CONTRACTUAL SERVICES	374,470	
GENERAL MATERIALS AND SUPPLIES	365,900	
TRAVEL/CONFERENCE/MEETING EXPENSES	22,350	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$2,924,529
STUDENT SERVICES		
SALARIES	\$2,300,979	
EMPLOYEE BENEFITS	414,009	
CONTRACTUAL SERVICES	106,890	
GENERAL MATERIALS AND SUPPLIES	132,565	
TRAVEL/CONFERENCE/MEETING EXPENSES	37,775	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$2,992,218

2021-2022 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
PUBLIC SERVICE/CONTINUING EDUCATION		
SALARIES	\$15,270	
EMPLOYEE BENEFITS	5,055	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	100	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$20,425
INSTITUTIONAL SUPPORT		
SALARIES	\$3,325,258	
EMPLOYEE BENEFITS	413,558	
CONTRACTUAL SERVICES	768,034	
GENERAL MATERIALS AND SUPPLIES	404,245	
TRAVEL/CONFERENCE/MEETING EXPENSES	86,325	
FIXED CHARGES	14,500	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	177,650	
PROVISION FOR CONTINGENCY	50,000	
		\$5,239,570
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	387,000	
		\$387,000
INTERFUND TRANSFERS		
AUXILIARY FUND	\$560,000	
RESTRICTED PURPOSES FUND	35,000	
		\$595,000
GRAND TOTAL		
		<u>\$25,450,277</u>

2021-2022 ESTIMATED EXPENDITURES
EDUCATION FUND

	SALARIES (510)	SALARIES (515-519)	BENEFITS CONTRACTUAL (520)	SUPPLIES CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
INSTRUCTION											
LIBERAL ARTS											
1010-411	34,587		7		1,400						35,994
1010-412	52,920		185		1,010						54,115
1010-413	19,656				200						19,856
1010-414	34,776				10,770						45,546
1010-415	46,494		77		7,015						53,586
1010-416	23,436				800						24,236
1010-417	37,800				450						38,250
1010-418	57,474		110		2,000						59,584
1010-419	6,804				850						7,654
1010-420	30,996		72		2,835						33,903
1010-421	6,804				76						6,880
1010-422	33,075		46	4,250	300						37,671
1010-423	130,788		132	1,500	25,510						157,930
1010-424	130,032		185	6,100	14,960						151,277
1010-425	49,896		8		900						50,804
1010-426	6,048				25						6,073
1010-429	27,140		75		100						27,315
1010-430	26,611		5		200						26,816
1010-432	4,536		11		10						4,557
1010-488	2,344,181		281,919		1,950	5,100					2,633,150
TOTAL BUDGETED	3,104,054		282,832	11,850	71,361	5,100					3,475,197

2021-2022 ESTIMATED EXPENDITURES

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	EDUCATION FUND (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
MATH AND SCIENCE											
1010-611	226,044		854		20,540						247,438
1010-612	30,996		30		6,000						37,026
1010-613	53,676		136		2,000						55,812
1010-614	65,772		129		17,005						82,906
1010-615	179,928		495	6,000	74,165						260,588
1010-688	1,770,226		229,729		25,075	1,750					2,026,780
TOTAL BUDGETED	2,326,642		231,373	6,000	144,785	1,750					2,710,550
BUSINESS											
1020-111	43,092		174		355						43,621
1020-112	31,762		72		20						31,844
1020-113	15,876		57		10						15,943
1020-115	39,312		117		5,010						44,439
1020-116	58,978		49	650	5,100						64,777
1020-117	34,620		95		245						34,960
1020-118	72,560	5,675	180	2,210	5,130						85,755
1020-119	59,724		83		765						60,572
1020-120	16,254			625	55						16,934
1020-121	43,848		117		300						44,265
1020-123	39,690			720	1,210						41,620
1020-125	78,624		321		5,415						84,360
1020-127	39,312		140		10,600						50,052
1020-130	6,804		11		10,005						16,820
1020-188	831,009		113,302		400	2,000					946,711
TOTAL BUDGETED	1,411,455	5,675	114,718	4,205	44,620	2,000					1,582,673

2021-2022 ESTIMATED EXPENDITURES
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	SUPPLIES CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
ALLIED HEALTH											
1040-711	58,988		151	11,000	12,010						82,129
1040-712	275,184	300	1,021	1,000	165,495						443,000
1040-713	37,044		26	3,000	3,505						43,575
1040-714	58,312		113	2,900	16,020						77,345
1040-715	259,796		45	6,000	50,193						316,034
1040-717	13,986		70		405						14,461
1040-719	30,618		81		900						31,599
1040-720	37,044		159	8,100	17,945						63,248
1040-721	19,656		38	3,930	4,575						26,199
1040-722	68,796		185	7,000	6,725						82,706
1040-723	2,268		13	4,000	1,000						7,281
1040-788	2,339,058		290,628		520	2,750					2,632,956
	3,200,730	300	292,530	46,930	279,293	2,750					3,822,633
TECHNOLOGY											
1030-314	27,216		113		360						27,689
1030-316	20,034	500	100	8,900	32,180						61,714
1030-316	47,628	788	53	6,000	13,410						67,879
1030-318	57,154		148	3,000	10,000						70,302
1030-320	48,006	3,800	110	3,000	74,425						129,341
1030-322	51,030		155	5,750	15,620						72,555
1030-324	13,608	8,000	57	5,000	5,500						32,165
1030-327	81,087		19,546	11,144	21,519						133,296
1030-388	866,716		107,980		765	1,500					978,961
	1,214,479	13,088	128,262	42,794	173,779	1,500					1,573,902

2021-2022 ESTIMATED EXPENDITURES
EDUCATION FUND

	SALARIES (510)	SALARIES (516-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
DEVELOPMENT											
1050-001 STUDENT DEVELOPMENT	32,977		819	1,563	50						35,409
TOTAL BUDGETED	32,977		819	1,563	50						35,409
ADULT EDUCATION											
1060-006 ADULT EDUCATION-PART TIME											
1060-088 ADULT EDUCATION	83,865		7,406								91,271
TOTAL BUDGETED	83,865		7,406								91,271
TOTAL BUDGETED INSTRUCTION	11,374,202	19,063	1,057,940	113,342	713,888	13,100					13,291,535

2021-2022 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
ACADEMIC SUPPORT											
2010-000	230,652	8,000	41,347	7,500	27,935	1,000					316,434
2020-000	78,284	2,875	19,531		35,085	1,000					136,775
2040-000				105,600	8,100	6,000					119,700
2040-001	193,292	2,125	29,642		400	4,600					230,059
2040-012	575,173		96,046	258,650	350	6,000					936,219
2080-001	104,242		10,091	460	1,100	700					116,593
2080-002	117,043		24,509	460	1,025	350					143,387
2080-006	78,853		14,558								93,411
2080-007	116,582		21,446		305	400					138,733
2080-004	103,218		10,086	1,800	200	1,800					117,104
2080-005					280,600						280,600
2090-001	238,203	13,713	32,298		800	500					285,514
	1,835,542	26,713	299,554	374,470	365,900	22,350					2,924,529
TOTAL BUDGETED-ACADEMIC SUPPORT											
STUDENT SERVICES											
3010-000	202,368	5,750	53,613	17,790	29,560	5,600					314,681
3010-001	84,660		19,563		705	2,400					107,358
3010-002	72,262		19,501		580	1,250					93,593
3010-004	165,428		29,537		1,155	1,000					197,120
3010-008	103,444		20,707		4,400	7,500					136,051
3010-009				600	20,000	3,100					23,700
3010-010	85,744		16,698		3,000	1,500					106,942
3020-000	60,252		8,435		955	300					69,942
3020-001	90,146		29,161		14,825	25					134,157

2021-2022 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
STUDENT SERVICES - CONTINUED											
3020-002											
	ADVISING	281,676			1,200	2,300					345,884
3020-003	WORKFORCE INVESTMENT ADMIN	46,777	2,500	2,000	1,100	400					57,797
3030-000	HEALTH SERVICES	320,187		40,000	35,030	250					438,875
3040-000	FINANCIAL AID	323,322	2,750		15,100	4,100					394,739
3060-000	STUDENT ACTIVITIES	143,495			460						165,679
3080-000	DIVERSITY AND INCLUSION	30,634	500	1,000	650	5,000					42,230
3080-001	VETERAN'S SERVICES	46,778			1,525	550					53,873
3080-002	SPECIAL LEARNING NEEDS	45,344		45,000	300	500					100,941
3080-003	STUDENT SERVICES ADMIN	186,932	17,204	500	2,020	2,000					208,856
	TOTAL BUDGETED-STUDENT SUPPORT SERVICES	2,289,478	11,500	106,890	132,565	37,775					2,982,218
PUBLIC SERVICE											
4040-005	FIELD STATION	15,270	5,055		100						20,425
	TOTAL BUDGETED-PUBLIC SERVICE	15,270	5,055		100						20,425
INSTITUTIONAL SUPPORT											
8010-001	PRESIDENT'S OFFICE	306,580	20,673	100,000	14,300	35,000					476,553
8010-002	ENROLLMENT ADMIN	112,926	14,933		860	2,200					130,919
8010-003	ADMINISTRATION & COMM SERV ADMIN	162,164	10,381		25,065						197,610
8010-004	VP, ACADEMIC AFFAIRS	125,614	12,591		25,000	50					163,255
8010-005	STUDENT ENGAGEMENT ADMIN	79,857	5,198		6,020						91,075
8010-011	STRATEGIC INITIATIVES			100,000							100,000
8020-003	FINANCE	770,762	112,861	2,143	20,170	4,250					910,186
8030-001	MARKETING/PUBLIC RELATIONS	231,147	39,436	141,500	39,936	1,500					449,519
8030-002	LCCC DEVELOPMENT	33,068	9,735								42,803
8040-001	HUMAN RESOURCES	305,685	51,620	10,440	22,430	19,470			22,650		421,855
8040-002	POST OFFICE & RECEIVING	32,660	9,733		2,065	105					60,503
8040-003	PURCHASING	63,816	13,716		3,780						81,312
8040-004	OFFICE SERVICES	28,579	648	22,000	72,000						132,940
8050-000	BOARD OF TRUSTEES			20,000	18,150	4,000					42,150

2021-2022 ESTIMATED EXPENDITURES
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
INSTITUTIONAL SUPPORT - CONTINUED										
8060-001	100,000	110,000		109,000	8,000	14,500			155,000	566,500
8060-002				45,039						45,039
8060-003	287,520		27,868	3,020	3,000					346,408
8060-004					2,000					2,000
8070-000	170,522		18,079	1,000	750					215,351
8080-012	386,210		57,021	350	6,000					713,532
	3,209,110	116,148	413,558	404,245	86,325	14,500			177,650	5,189,570
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT									
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS										
9010-000										
	SCHOLARSHIPS/GRANTS									
	TOTAL BUDGETED-SCHOLARSHIP, STUDENT GRANTS AND WAIVERS									
	CONTINGENCY									
01-0-0000000-6000000000										
	CONTINGENCY									
	TOTAL BUDGETED-CONTINGENCY									
TRANSFERS										
01-0-0000000-7101000000										
	TRANSFER-INVESTMENT REVENUE									
	TOTAL BUDGETED-TRANSFERS									
	18,723,603	173,424	2,190,116	1,616,698	159,550	14,500			1,209,650	25,450,277
	TOTAL EDUCATION FUND									

2021-2022 BUDGETED EXPENDITURES
OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,132,390	
EMPLOYEE BENEFITS	\$188,338	
CONTRACTUAL SERVICES	\$2,612,140	
GENERAL MATERIALS AND SUPPLIES	\$387,729	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$6,350	
FIXED CHARGES	\$59,046	
UTILITIES	\$1,611,007	
CAPITAL OUTLAY	0	
OTHER	2,000	
		\$5,999,000
INSTITUTIONAL SUPPORT		
SALARIES	\$58,858	
EMPLOYEE BENEFITS	5,025	
CONTRACTUAL SERVICES	87,334	
GENERAL MATERIALS AND SUPPLIES	41,883	
TRAVEL/CONFERENCE/MEETING EXPENSES	8,725	
FIXED CHARGES	5,000	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	5,200	
PROVISION FOR CONTINGENCY	25,000	
		\$237,025
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$107,050	
RESTRICTED PURPOSES FUND	50,000	
		\$157,050
GRAND TOTAL		<u>\$6,393,075</u>

2021-2022 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
OPERATION & MAINTENANCE OF PLANT											
7010-000	773,225		124,338	501,500	244,902	4,500					1,648,466
7020-000				1,074,970	6,000						1,080,970
7030-000	78,071	1,000	17,616	274,000	19,350	350					390,387
7040-000	84,346		12,764	497,570	27,050	1,000					602,730
7050-000					40,888		41,166				81,852
7060-000								1,341,645			1,341,645
7060-001	61,685		9,878	100,000	6,075	300	16,800	28,322			45,122
7080-000	89,327		14,803		741	150				2,000	107,021
7090-001				23,000	2,500			36,630			62,130
7090-002											
7090-003				15,000	5,000		1,080	9,115			30,195
7090-004	35,168		4,483	83,900	21,025			20,680			165,256
7090-005	29,568		4,455	22,500	9,900	50		19,828			86,301
7090-006				12,700	2,500			6,957			24,157
7090-007				7,000	2,000			11,130			20,130
	1,131,390	1,000	188,338	2,612,140	387,729	6,350	59,046	1,611,007		2,000	5,999,000
INSTITUTIONAL SUPPORT - OPERATIONS & MAINTENANCE FUND											
8060-000	27,500		25	50,000			5,000				87,725
8060-120	31,358		5,000	37,334	41,883	8,725					124,300
	58,858		5,025	87,334	41,883	8,725	5,000			5,200	212,025
CONTINGENCY											
02-0-00000000-										25,000	25,000
6000000000										25,000	25,000
TOTAL BUDGETED-CONTINGENCY											
TRANSFERS											
02-0-00000000-										157,050	157,050
7101000000										157,050	157,050
TOTAL BUDGETED-TRANSFERS											
TOTAL BUDGETED OPERATIONS & MAINT FUND											
	1,190,248	1,000	193,363	2,699,474	429,612	15,075	64,046	1,611,007		189,250	6,393,075

2021-2022 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,287,698	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,297,698
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,490,093	
ENGINEERING ANNEX	1,536,600	
GREENHOUSE	782,400	
MAIN COMPLEX	37,500,000	
ERICKSON HALL	200,000	
HASKELL HVAC	150,000	
CALDWELL	311,421	
FIRE ALARMS MAIN CAMPUS	293,250	
		\$42,263,764
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	61,265	
DEBT CERTIFICATE REVENUE	0	
OTHER	100,000	
		\$161,265
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$107,050	
		\$107,050
GRAND TOTAL		<u>\$44,829,777</u>
FUND BALANCES DECREASE (INCREASE)		\$500,627

2021-2022 BUDGETED EXPENDITURES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
FIXED CHARGES		
DEBT CERTIFICATES INTEREST	\$0	
DEBT CERTIFICATES PRINCIPAL	0	
		\$0
CAPITAL OUTLAY		
MONTESSORI (CDB) & Match/Additional Funds (Local)	\$2,044,426	
ENGINEERING ANNEX (CDB) & Match (Local)	2,048,800	
GREENHOUSE (CDB)	782,400	
MAIN COMPLEX (CDB)	37,500,000	
CALDWELL (CDB)	415,228	
ERICKSON HALL (DCEO)	200,000	
HASKELL HVAC (CDB) & Match (Local)	200,000	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES (CDB)	391,000	
PARKING LOTS AND ROADS	200,000	
		\$43,781,854
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$1,548,550	
		\$1,548,550
GRAND TOTAL		<u>\$45,330,404</u>

2021-2022 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$11,883,195	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$11,903,195
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$1,548,550	
		\$1,548,550
GRAND TOTAL		<u>\$13,451,745</u>
⊗ FUND BALANCES DECREASE (INCREASE)		-\$669,378

2021-2022 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$3,400	
DEBT PRINCIPAL RETIRED	8,826,000	
INTEREST ON BONDS	3,952,967	
		\$12,782,367
GRAND TOTAL		<u>\$12,782,367</u>

2021-2022 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$730,920	
BOOKSTORE	100,000	
COPY SERVICE	71,100	
ATHLETICS	870,100	
CAMPUS VENDING	15,000	
CAMPUS EVENTS	96,350	
FABRICATION LAB	21,600	
STUDENT ACTIVITIES FEES	186,450	
		\$2,091,520
INTERFUND TRANSFERS		
EDUCATION FUND	\$495,000	
		\$495,000
GRAND TOTAL		<u>\$2,586,520</u>
FUND BALANCES DECREASE (INCREASE)		-\$4,417

2021-2022 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$354,836	
EMPLOYEE BENEFITS	63,057	
CONTRACTUAL SERVICES	8,000	
GENERAL MATERIALS AND SUPPLIES	262,925	
TRAVEL/CONFERENCE/MEETING EXPENSES	500	
FIXED CHARGES	9,125	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER	0	
		\$698,443
COPY SERVICE		
SALARIES	\$6,217	
EMPLOYEE BENEFITS	1,945	
CONTRACTUAL SERVICES	25,500	
GENERAL MATERIALS AND SUPPLIES	44,750	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	45,000	
OTHER	0	
		\$123,412
ATHLETICS		
SALARIES	\$322,946	
EMPLOYEE BENEFITS	49,861	
CONTRACTUAL SERVICES	48,400	
GENERAL MATERIALS AND SUPPLIES	85,850	
TRAVEL/CONFERENCE/MEETING EXPENSES	86,250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER	772,100	
		\$1,365,407

2021-2022 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$135,548	
EMPLOYEE BENEFITS	23,104	
CONTRACTUAL SERVICES	320	
GENERAL MATERIALS AND SUPPLIES	8,800	
TRAVEL/CONFERENCE/MEETING EXPENSES	63	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	12,000	
		\$179,835
FABRICATION LAB		
SALARIES	\$17,414	
EMPLOYEE BENEFITS	1,987	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,405	
TRAVEL/CONFERENCE/MEETING EXPENSES	250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$28,556
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$186,450	
		\$186,450
GRAND TOTAL		<u>\$2,582,103</u>

2021-2022 ESTIMATED EXPENDITURES
 AUXILIARY ENTERPRISES FUND

AUXILIARY ENTERPRISES	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
6010-061+461	354,836		53,057	8,000	262,925	500	9,125				698,443
6040-064	322,671	275	49,861	48,400	85,850	86,250				772,100	1,365,407
6090-063	6,217		1,945	25,500	44,750				45,000		123,412
6090-067	135,548		23,104	320	6,800	63				12,000	179,835
6090-068	17,414		1,987	500	8,405	250					28,556
TOTAL BUDGETED-AUXILIARY ENTERPRISES	836,686	275	139,954	82,720	410,730	87,063	9,125		45,000	784,100	2,395,653
TRANSFERS											
05-0-0000065-7102000000										186,450	186,450
TOTAL BUDGETED-TRANSFERS										186,450	186,450
TOTAL BUDGETED AUXILIARY ENTERPRISES FUND	836,686	275	139,954	82,720	410,730	87,063	9,125		45,000	970,550	2,582,103

2021-2022 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$55,015	
BACK TAXES	1,955	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$56,970
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
GRAND TOTAL		<u>\$56,970</u>
FUND BALANCES DECREASE (INCREASE)		\$0

2021-2022 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	\$56,970	
OTHER	0	
		\$56,970
GRAND TOTAL		<u>\$56,970</u>

2021-2022 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,833,260	
BACK TAXES	10,000	
CHARGEBACK REVENUE	4,000	
OTHER		
		\$2,847,260
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER		
		\$0
GRAND TOTAL		<u>\$2,847,260</u>
FUND BALANCES DECREASE (INCREASE)		\$343,770

2021-2022 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$101,756	
EMPLOYEE BENEFITS	16,763	
CONTRACTUAL SERVICES	29,889	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$148,408
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	119,440	
FIXED CHARGES	0	
OTHER	0	
		\$119,440
SECURITY		
SALARIES	\$62,981	
EMPLOYEE BENEFITS	7,014	
CONTRACTUAL SERVICES	1,192,450	
TRAVEL/CONFERENCE/MEETING EXPENSES	5,200	
FIXED CHARGES	0	
CAPITAL OUTLAY		
OTHER	0	
		\$1,267,645
INSTITUTIONAL SUPPORT		
SALARIES	\$52,051	
EMPLOYEE BENEFITS	462,702	
CONTRACTUAL SERVICES	244,000	
FIXED CHARGES	896,784	
OTHER	0	
		\$1,655,537
GRAND TOTAL		<u>\$3,191,030</u>

2021-2022 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
State Government Sources		
Program Improvement Grant	\$34,975	
ICCB ABE-GED (State Basic)	235,485	
ICCB State Performance	110,795	
ICCB Innovative Bridge & Transition	67,500	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	63,045	
East St. Louis Higher Education Center	300,000	
IL Coop Work Study	17,000	
LC Reading Service	17,438	
IDNR Habitat Land Grant	97,466	
IDNR Heritage Grant	24,594	
IDNR Furbearer	64,793	
IDNR Outdoors	14,724	
IDNR 2020 Habitat	110,000	
IDNR Bird Voiced Tree Frog	135,000	
State Appropriation - NGRREC	2,000,000	
Early School Leaver Transition Program (ICCB)	60,000	
IL YouthBuild Coalition State YB grant thru ISBE	87,000	
Highway Construction Career Training Program	354,400	
		<u>\$3,824,195</u>
Federal Government Sources		
Federal Work Study	\$122,158	
Federal Supplemental Ed. Opportunity Grant	144,802	
Federal PELL Grant	3,823,300	
Direct Loan Program	1,950,000	
HEERF/CARES Act-Student Portion	4,242,959	
AmeriCorps YouthBuild	56,000	
WIOA Youth Employment Enhancement Program	64,379	
Carl Perkins Program	322,148	
ICCB: CTE: Leadership: Welding	50,000	
ICCB Federal Basic Adult Ed and Literacy	168,465	
ICCB Federal EL/Civics	49,025	
Madison County (CSBG) Vocational Skills Training	14,500	
Talent Search Program	352,266	
Upward Bound	370,393	
Living with Wildlife	375,000	
EPA Wetlands	71,181	
CESU: FRIA	74,000	
UMRS: Forest Canopy	26,780	
SIEU: From the Ground Up	1,955	
USGS: Forest Response	46,968	
IDNR: IRAP (LC-NGRREC22)	75,000	
IDNR Hunter Digest	38,476	
U of I NSF Big Data Grant	6,600	
U of I CINET	54,692	
Heartland Conservancy - Prairie du Pont	9,899	
NSF RoL FELS: EAGER	55,000	
NSF: Bldg A Pipeline of Biodiesel Technicians	270,000	
NSF: Using NEON Data	211,894	
NSF: REU Wetlands	300,757	
Dept of Energy: IGEN Solar Entergy	312,677	
HEERF/CARES Act-Institutional Portion	4,161,585	
NRCS-CESU-CRP Agricultural Conservation Easmt	346,387	
		<u>\$18,169,246</u>
Other Sources		
Music Prep Program	\$75,000	
Student Organizations	30,000	
Athletic Organizations	40,000	
Ailon Blind Program	3,000	
Center for Excellence in Teaching & Learning	2,000	
General Institutional Organizations	500	
College for Kids	95,000	
College for Life	122,000	
Self Insurance Reimbursement Account	76,400	
Other Scholarships	20,000	
RiverWatch	6,000	
Water Festival	7,000	
Project Wet	1,000	
IL Clean Energy (Pollinator)	2,685	
GRLT	5,000	
Center For Workforce Training	250,000	
Technology Plan	5,300	
Restricted Fund Technology Plan	247,565	
Federal Work Study-(25% Matching)	38,174	
Supported College Transition Program	70,000	
Swarovski Grant	4,166	
McKnight Foundation	114,460	
Walton Family Foundation	265,700	
Other Grants and Services	1,000	
		<u>\$1,481,950</u>
Interfund Transfers		
Education Fund:	\$100,000	
OB&M Fund:	107,050	
Auxiliary Enterprises Fund: Student Organizations	186,450	
		<u>\$393,500</u>
GRAND TOTAL		<u><u>\$23,868,891</u></u>
Fund Balances Decrease (Increase)		<u>\$1,913,478</u>

2021-2022 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND

	Expense	Totals
Instruction		
Program Improvement Grant	\$34,975	
ICCB: CTE: Leadership: Welding	\$50,000	
ICCB ABE-GED (State Basic)	235,465	
ICCB State Performance	110,795	
ICCB Federal Basic Adult Ed and Literacy	168,465	
ICCB Federal EL/Civics	49,025	
Madison County (CSBG) Vocational Skills Training	14,500	
East St. Louis Higher Education Center	300,000	
NSF: Bldg A Pipeline of Biodiesel Technicians	270,000	
WIOA Youth Employment Enhancement Program	64,379	
ICCB Innovative Bridge & Transition	67,500	
Early School Leaver Transition Program (ICCB)	60,000	
		<u>\$1,425,104</u>
Academic Support		
Center for Excellence in Teaching & Learning	\$2,000	
Technology Support	942,048	
		<u>\$944,048</u>
Student Services		
Federal Work Study	\$152,698	
Federal Supplemental Ed. Opportunity Grant	135,752	
Federal PELL Grant	3,818,000	
Direct Loan Program	1,950,000	
HEERF/Cares Student Portion	4,242,959	
Carl Perkins Program	322,148	
Other Scholarships	20,000	
		<u>\$10,641,557</u>
Public Service/Continuing Education		
Muslc Prep Program	\$75,000	
Alton Blind Program	3,000	
AmeriCorps YouthBuild	56,000	
IL YouthBuild Coalition State YB grant thru ISBE	67,000	
Center For Workforce Training	250,000	
College for Kids	95,000	
College for Life	122,000	
IL Coop Work Study	17,000	
Other Grants and Services	1,000	
Swarovski Grant	4,186	
Talent Search Program	352,286	
Upward Bound	370,393	
LC Reading Service	17,438	
IL Clean Energy (Pollinator)	2,685	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	63,045	
Highway Construction Career Training Program	354,400	
Supported College Transition Program	36,000	
RiverWatch	6,000	
State Appropriation - NGRREC	2,000,000	
Dept of Energy: IGEN Solar Entergy	312,877	
NSF: RoL: FELS: EAGER	55,000	
NSF: Using NEON Data	211,894	
NSF: REU Wetlands	300,757	
Project Wet	1,000	
Water Festival	7,000	
		<u>\$4,830,721</u>
Auxiliary Services		
Athletic Organizations	\$40,000	
Student Organizations	30,000	
		<u>\$70,000</u>
Institutional Support		
Self Insurance Reimbursement Account	\$76,400	
Technology Plan	603,779	
NRCS-CESU-CRP Agricultural Conservation Easmt	346,387	
Living with Wildlife	375,000	
IDNR Habitat Land Grant	97,466	
IDNR Heritage Grant	24,594	
IDNR Bird Voiced Tree Frog	135,000	
CESU: FRIA	74,000	
EPA Wetlands	71,181	
UMRS: Forest Canopy	26,780	
IDNR Furbearer	64,793	
IDNR Outdoors	14,724	
IDNR 2020 Habitat	110,000	
USGS: Forest Response	46,968	
IDNR: IRAP (LC-NGRREC22)	75,000	
IDNR Hunter Digest	38,476	
SIUE: From the Ground Up	1,955	
GRLT	5,000	
U of I NSF Big Data Grant	6,600	
U of I CINET	54,692	
Heartland Conservancy - Prairie du Pont	9,899	
McKnight Foundation	114,460	
Walton Family Foundation	265,700	
HEERF/CARES Act-Institutional Portion	4,161,585	
General Institutional Organizations	500	
		<u>\$6,800,939</u>
Interfund Transfers		
Education Fund: Other	\$550,000	
Education Fund: Technology Plan	520,000	
		<u>\$1,070,000</u>
GRAND TOTAL	25	<u><u>\$25,782,369</u></u>

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.

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

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

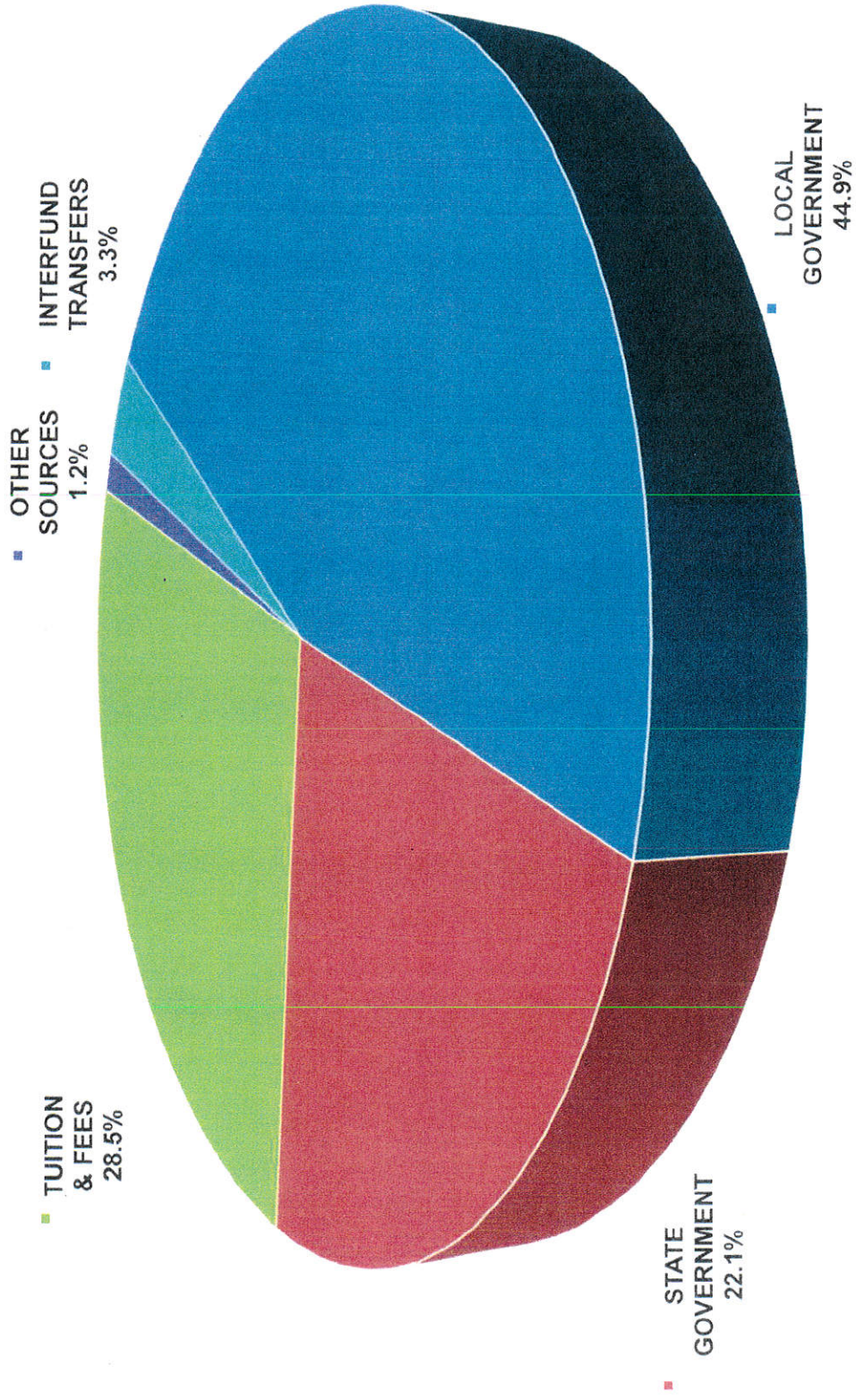
This category includes activities in the form of grants to student, prizes and awards, charge backs, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

LEWIS AND CLARK COMMUNITY COLLEGE
 Godfrey, Illinois 62035

Budget Comparison - Revenue

	2020-2021 Budget	2021-2022 Budget	Difference	Percentage of Increase	2020-2021 Budget Average	2021-2022 Budget Average
Local Taxes	\$12,189,179	\$13,061,432	\$872,253	7.2%	38.9%	41.2%
Back Taxes	20,000	50,000	\$30,000	150.0%	0.1%	0.2%
Chargeback Revenue	0	0	\$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	800,000	1,100,000	\$300,000	37.5%	2.6%	3.5%
Illinois Community College Board	6,610,890	6,636,420	\$25,530	0.4%	21.2%	21.0%
ICCB Career & Technical Education	352,950	350,000	-\$2,950	-0.8%	1.1%	1.1%
Other State Sources	0	0	\$0	0.0%	0.0%	0.0%
Other Federal Government Sources	0	0	\$0	0.0%	0.0%	0.0%
Student Tuition and Fees	8,924,763	9,035,750	\$110,987	1.2%	28.5%	28.5%
Other	575,360	426,000	-\$149,360	-26.0%	1.8%	1.2%
Interfund Transfers	1,841,238	1,070,000	-\$771,238	-41.9%	5.8%	3.3%
	<u>\$31,314,380</u>	<u>\$31,729,602</u>	<u>\$415,222</u>	<u>1.3%</u>	<u>100.0%</u>	<u>100.0%</u>

2021-2022 ESTIMATED REVENUES



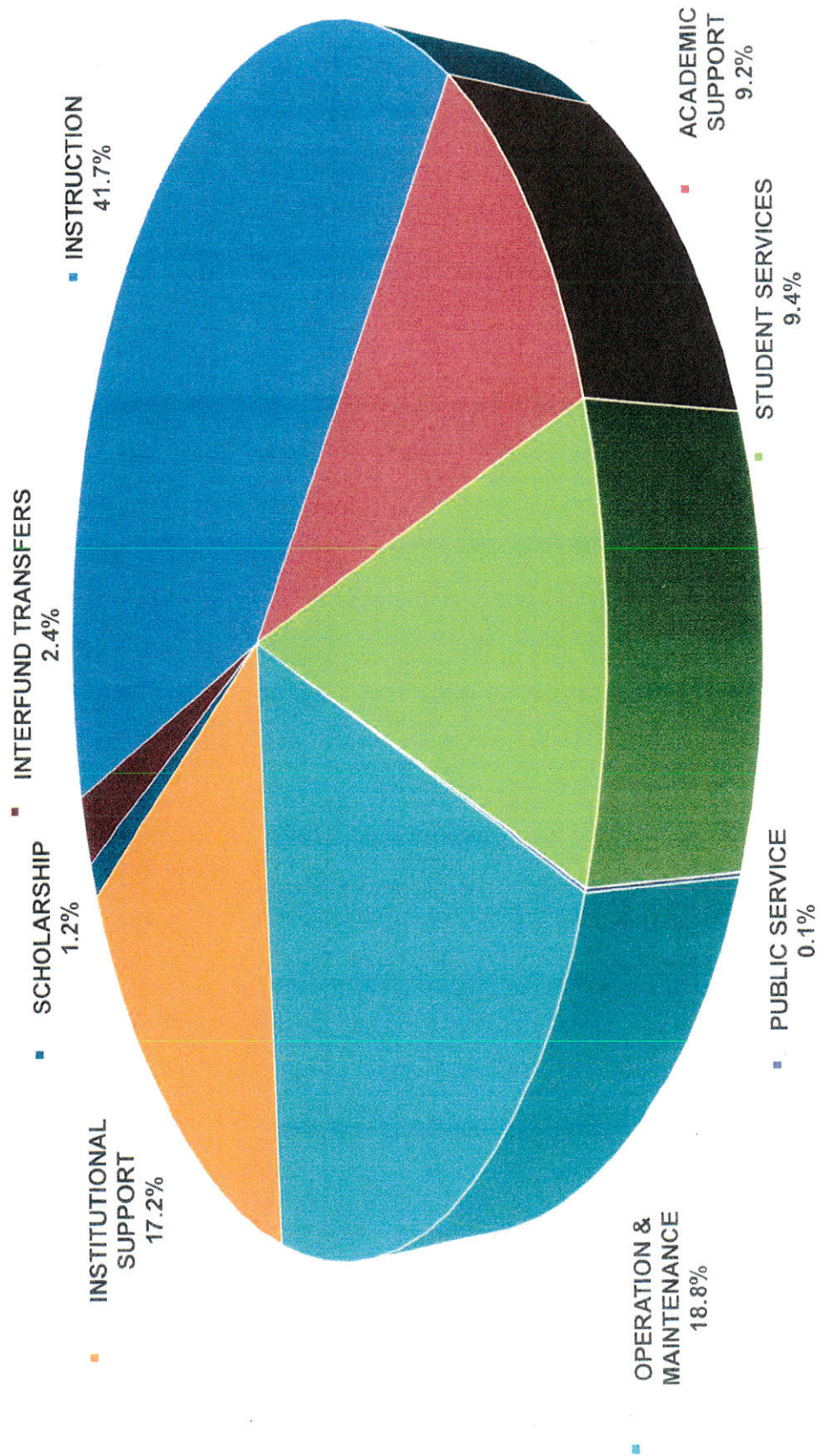
LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Expenditures

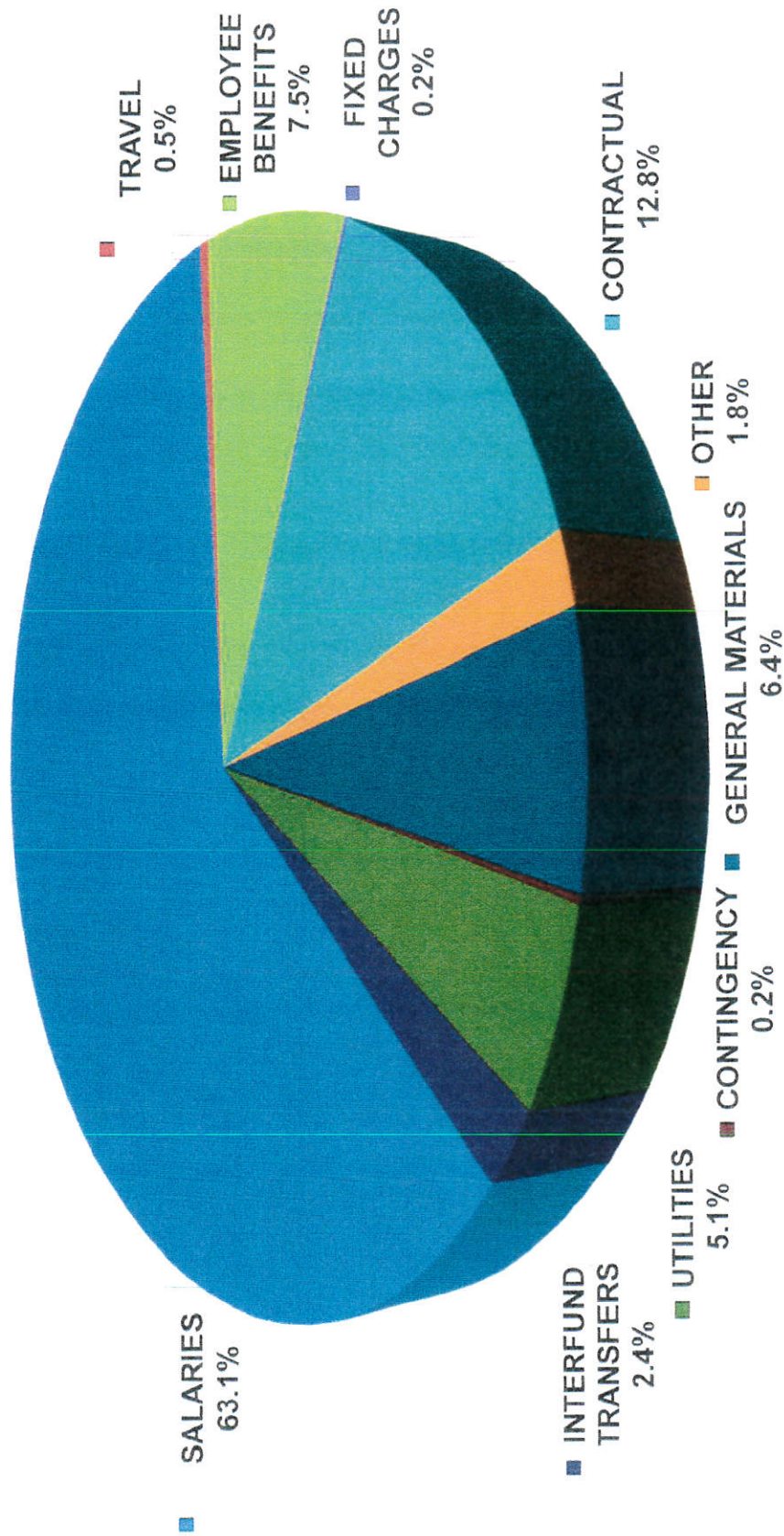
<u>By Program</u>	2020-2021		2021-2022		Difference	Percentage of Increase		2020-2021		2021-2022	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Budget	Average	Average
Instruction	\$13,448,678	\$13,291,535			-\$157,143	-1.2%	42.8%			41.7%	
Academic Support	2,543,753	2,924,529			380,776	15.0%	8.1%			9.2%	
Student Services	2,999,871	2,992,218			-7,653	-0.3%	9.5%			9.4%	
Public Service/Continuing Ed	22,633	20,425			-2,208	0.0%	0.1%			0.1%	
Operation & Maintenance	6,213,470	5,999,000			-214,470	-3.5%	19.7%			18.8%	
Institutional Support	4,572,845	5,476,595			903,750	19.8%	14.5%			17.2%	
Scholarship, Student Grants, Waivers	387,900	387,000			-900	-0.2%	1.2%			1.2%	
Transfers	1,302,240	752,050			-550,190	-42.2%	4.1%			2.4%	
	\$31,491,390	\$31,843,352			\$351,962	1.1%	100.0%			100.0%	

<u>By Object</u>	2020-2021		2021-2022		Difference	Percentage of Increase		2020-2021		2021-2022	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Budget	Average	Average
Salaries	\$20,288,334	\$20,088,275			-\$200,059	-1.0%	64.6%			63.1%	
Employee Benefits	2,208,191	2,383,479			175,288	7.9%	7.0%			7.5%	
Contractual Services	3,352,469	4,062,210			709,741	21.2%	10.7%			12.8%	
General Materials and Supplies	1,783,957	2,046,310			262,353	14.7%	5.7%			6.4%	
Conference and Meeting Expense	104,653	174,625			69,972	66.9%	0.3%			0.5%	
Fixed Charges	74,036	78,546			4,510	6.1%	0.2%			0.2%	
Utilities	1,648,095	1,611,007			-37,088	-2.3%	5.2%			5.1%	
Capital Outlay	11,500	0			-11,500	0.0%	0.0%			0.0%	
Other	642,915	571,850			-71,065	-11.1%	2.0%			1.8%	
Provision for Contingency	75,000	75,000			0	0.0%	0.2%			0.2%	
Transfers	1,302,240	752,050			-550,190	-42.2%	4.1%			2.4%	
	\$31,491,390	\$31,843,352			\$351,962	1.1%	100.0%			100.0%	

2021-2022 BUDGETED EXPENDITURES BY PROGRAM



2021-2022 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2019-2020, 2020-2021 and 2021-2022 BUDGET
By Object

Instruction	2019-2020	Percentage	2020-2021	Percentage	2021-2022	Percentage
Salaries	\$11,858,765	84.2%	\$11,697,675	87.0%	\$11,393,265	85.6%
Employee Benefits	1,432,353	10.2%	996,319	7.4%	1,057,940	8.0%
Contractual Services	126,592	0.9%	122,376	0.9%	113,342	0.9%
General Materials and Supplies	634,833	4.5%	618,958	4.6%	713,888	5.4%
Conference and Meeting Expense	29,687	0.2%	13,350	0.1%	13,100	0.1%
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	1,485	0.0%	0	0.0%	0	0.0%
	\$14,083,715	100.0%	\$13,448,678	100.0%	\$13,291,535	100.0%
Academic Support						
Salaries	\$1,762,402	73.7%	\$1,874,410	73.7%	\$1,862,255	63.7%
Employee Benefits	359,021	15.0%	261,303	10.3%	299,554	10.2%
Contractual Services	8,748	0.4%	123,668	4.9%	374,470	12.8%
General Materials and Supplies	238,250	10.0%	270,397	10.6%	365,900	12.5%
Conference and Meeting Expense	21,495	0.9%	13,975	0.5%	22,350	0.8%
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%
	\$2,389,916	100.0%	\$2,543,753	100.0%	\$2,924,529	100.0%
Student Services						
Salaries	\$2,031,657	69.8%	\$2,209,083	73.8%	\$2,300,979	76.9%
Employee Benefits	549,345	18.9%	398,417	13.3%	414,009	13.8%
Contractual Services	168,130	5.8%	220,720	7.4%	106,890	3.6%
General Materials and Supplies	130,580	4.5%	150,951	5.0%	132,565	4.4%
Conference and Meeting Expense	29,360	1.0%	20,700	0.7%	37,775	1.3%
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%
	\$2,909,072	100.0%	\$2,999,871	100.3%	\$2,992,218	100.0%

COMPARISONS OF 2019-2020, 2020-2021 and 2021-2022 BUDGET
By Object

	2019-2020	Percentage	2020-2021	Percentage	2021-2022	Percentage
Public Service/Continuing Education						
Salaries	\$20,604	73.7%	\$17,471	77.2%	\$15,270	74.8%
Employee Benefits	7,232	25.9%	5,062	22.4%	5,055	24.7%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	100	0.4%	100	0.4%	100	0.5%
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%
	\$27,936	100.0%	\$22,633	100.0%	\$20,425	100.0%
Auxiliary Services						
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%
Institutional Support - Education						
Salaries	\$3,553,661	68.8%	\$3,135,347	53.7%	\$3,325,258	56.9%
Employee Benefits	508,277	9.8%	355,530	6.1%	413,558	7.1%
Contractual Services	121,935	2.4%	175,962	3.0%	768,034	13.2%
General Materials and Supplies	493,039	9.6%	309,969	5.3%	404,245	6.9%
Conference and Meeting Expense	110,335	2.1%	47,663	0.8%	86,325	1.5%
Fixed Charges	16,500	0.3%	15,340	0.3%	14,500	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	285,650	5.5%	247,815	4.3%	177,650	3.0%
Provision for Contingency	75,000	1.5%	50,000	0.9%	50,000	0.9%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	0	0.0%	625,480	10.7%	595,000	10.2%
	\$5,164,397	100.0%	\$4,963,106	85.1%	\$5,834,570	100.0%

COMPARISONS OF 2019-2020, 2020-2021 and 2021-2022 BUDGET
By Object

	2019-2020	Percentage	2020-2021	Percentage	2021-2022	Percentage
Scholarship, Student Grants, Waivers						
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	340,900	100.0%	387,900	100.0%	387,000	100.0%
	<u>\$340,900</u>	<u>100.0%</u>	<u>\$387,900</u>	<u>100.0%</u>	<u>\$387,000</u>	<u>100.0%</u>
Operation and Maintenance of Plant Operations and Maintenance Fund						
Salaries	\$1,371,554	22.2%	\$1,265,059	20.4%	\$1,132,390	18.9%
Employee Benefits	266,209	4.3%	182,416	2.9%	188,338	3.1%
Contractual Services	2,577,758	41.5%	2,637,393	42.4%	2,612,140	43.5%
General Materials and Supplies	465,877	7.5%	409,037	6.6%	387,729	6.5%
Conference and Meeting Expense	7,045	0.1%	4,274	0.1%	6,350	0.1%
Fixed Charges	44,224	0.7%	53,696	0.9%	59,046	1.0%
Utilities	1,473,665	23.7%	1,648,095	26.5%	1,611,007	26.9%
Capital Outlay	0	0.0%	11,500	0.2%	0	0.0%
Other	0	0.0%	2,000	0.0%	2,000	0.0%
	<u>\$6,206,332</u>	<u>100.0%</u>	<u>\$6,213,470</u>	<u>100.0%</u>	<u>\$5,999,000</u>	<u>100.0%</u>
Institutional Support - Operations and Maintenance Fund						
Salaries	\$61,995	4.1%	\$89,289	9.9%	\$58,858	14.9%
Employee Benefits	19,125	1.3%	9,144	1.0%	5,025	1.3%
Contractual Services	295,000	19.3%	72,350	7.9%	87,334	22.2%
General Materials and Supplies	59,583	3.9%	24,545	2.7%	41,883	10.6%
Conference and Meeting Expense	5,000	0.3%	4,691	0.5%	8,725	2.2%
Fixed Charges	80,000	5.2%	5,000	0.5%	5,000	1.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	6,000	0.4%	5,200	0.6%	5,200	1.3%
Provision for Contingency	50,000	3.3%	25,000	2.7%	25,000	6.3%
Transfer	948,750	62.2%	676,760	74.2%	157,050	39.9%
	<u>\$1,525,453</u>	<u>100.0%</u>	<u>\$911,979</u>	<u>100.0%</u>	<u>\$394,075</u>	<u>100.0%</u>
TOTAL OPERATING FUNDS	<u>\$32,647,721</u>		<u>\$31,491,390</u>		<u>\$31,843,352</u>	