

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

2022- 2023
ANNUAL BUDGET

5800 GODFREY ROAD
GODFREY, ILLINOIS 62035

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SUMMARY OF 2022-2023 BUDGET BY FUND

	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	\$16,317,353	\$9,976,423	\$26,293,776
Budgeted Revenues	24,272,879	6,586,420	30,859,299
Budgeted Expenditures	24,880,579	6,403,113	31,283,692
Budgeted Transfers from (to) Other Funds	657,982	(178,900)	479,082
Budgeted Ending Balance	\$16,367,635	\$ 9,980,830	\$26,348,465

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	\$13,204,427	\$9,895	\$738,879
Budgeted Revenues	17,816,564	60,000	2,621,722
Budgeted Expenditures	18,552,435	60,000	3,330,022
Budgeted Transfers from (to) Other Funds	(188,958)	0	0
Budgeted Ending Balance	\$12,279,598	\$9,895	\$30,579

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$6,235,732	\$24,819,596	\$744,688
Budgeted Revenues	12,059,717	44,550,312	1,202,600
Budgeted Expenditures	14,694,209	56,629,720	1,717,593
Budgeted Transfers from (to) Other Funds	2,880,600	(2,766,700)	381,000
Budgeted Ending Balance	\$6,481,840	\$9,973,488	\$610,695

The Official Budget, which is accurately summarized in this document, was
Approved by the Board of Trustees on July 18, 2022

ATTEST: 
Secretary, Board of Trustees

SUMMARY OF
TOTAL 2022-2023 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$8,183,357	\$5,450,770	\$13,634,127	42.3%
BACK TAXES	30,000	20,000	50,000	0.2%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	1,083,000	722,000	1,805,000	5.6%
TOTAL LOCAL GOVERNMENT	<u>\$9,296,357</u>	<u>\$6,192,770</u>	<u>\$15,489,127</u>	<u>48.1%</u>
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$3,296,365	\$105,000	\$3,401,365	10.6%
ICCB EQUALIZATION GRANTS	3,042,510	0	3,042,510	9.5%
ICCB CAREER & TECHNICAL EDUCATION	343,195	0	343,195	1.1%
TOTAL STATE GOVERNMENT	<u>\$6,682,070</u>	<u>\$105,000</u>	<u>\$6,787,070</u>	<u>21.2%</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	\$6,835,400	\$105,000	\$6,940,400	21.6%
FEES	1,226,620	110,000	1,336,620	4.2%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$8,062,020</u>	<u>\$215,000</u>	<u>\$8,277,020</u>	<u>25.8%</u>
OTHER SOURCES				
SALES AND SERVICE FEES	\$90,000	\$0	\$90,000	0.2%
FACILITIES REVENUE	0	70,000	70,000	0.2%
INVESTMENT REVENUE	71,852	150	72,002	0.2%
OTHER	70,580	3,500	74,080	0.2%
TOTAL OTHER SOURCES	<u>\$232,432</u>	<u>\$73,650</u>	<u>\$306,082</u>	<u>0.8%</u>
INTERFUND TRANSFERS				
RESTRICTED FUND: TECHNOLOGY PLAN	\$496,301	\$0	\$496,301	1.5%
RESTRICTED FUND: OTHER	840,000	\$0	840,000	2.6%
TOTAL INTERFUND TRANSFERS	<u>\$1,336,301</u>	<u>\$0</u>	<u>\$1,336,301</u>	<u>4.1%</u>
TOTAL 2022-2023 BUDGETED	<u>\$25,609,180</u>	<u>\$6,586,420</u>	<u>\$32,195,600</u>	<u>100.0%</u>
FUND BALANCES DECREASE (INCREASE)	<u>-\$50,282</u>	<u>-\$4,407</u>	<u>-\$54,689</u>	

SUMMARY OF 2022-2023 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$13,187,992	\$0	\$13,187,992	41.0%
ACADEMIC SUPPORT	3,010,992	0	3,010,992	9.4%
STUDENT SERVICES	3,274,739	0	3,274,739	10.2%
PUBLIC SERVICE/CONTINUING ED	0	0	0	0.0%
ORGANIZED RESEARCH	0	0	0	0.0%
AUXILIARY SERVICES	0	0	0	0.0%
OPERATION & MAINTENANCE	0	6,215,388	6,215,388	19.3%
INSTITUTIONAL SUPPORT	5,082,356	187,725	5,270,081	16.4%
SCHOLARSHIP, STUDENT GRANTS, WAIVERS	324,500	0	324,500	1.0%
INTERFUND TRANSFERS	678,319	178,900	857,219	2.7%
TOTAL 2022-2023 BUDGETED EXPENDITURES	<u>\$25,558,898</u>	<u>\$6,582,013</u>	<u>\$32,140,911</u>	<u>100.0%</u>

BY OBJECT				
SALARIES	\$18,927,439	\$1,260,994	\$20,188,433	62.8%
EMPLOYEE BENEFITS	2,180,990	220,954	2,401,944	7.5%
CONTRACTUAL SERVICES	1,460,048	2,613,897	4,073,945	12.7%
GENERAL MATERIALS	1,584,897	407,656	1,992,553	6.2%
TRAVEL/CONFERENCE/MEETING EXPENSES	173,209	21,801	195,010	0.6%
FIXED CHARGES	17,650	55,960	73,610	0.2%
UTILITIES	0	1,789,651	1,789,651	5.6%
CAPITAL OUTLAY	0	5,000	5,000	0.0%
OTHER	486,346	2,200	488,546	1.5%
PROVISION FOR CONTINGENCY	50,000	25,000	75,000	0.2%
INTERFUND TRANSFERS	678,319	178,900	857,219	2.7%
TOTAL 2022-2023 BUDGETED EXPENDITURES	<u>\$25,558,898</u>	<u>\$6,582,013</u>	<u>\$32,140,911</u>	<u>100.0%</u>

2022-2023 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$11,290,459	
EMPLOYEE BENEFITS	1,046,800	
CONTRACTUAL SERVICES	148,502	
GENERAL MATERIALS AND SUPPLIES	689,531	
TRAVEL/CONFERENCE/MEETING EXPENSES	12,700	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		
		\$13,187,992
ACADEMIC SUPPORT		
SALARIES	\$1,930,200	
EMPLOYEE BENEFITS	290,281	
CONTRACTUAL SERVICES	387,562	
GENERAL MATERIALS AND SUPPLIES	384,415	
TRAVEL/CONFERENCE/MEETING EXPENSES	18,534	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$3,010,992
STUDENT SERVICES		
SALARIES	\$2,554,771	
EMPLOYEE BENEFITS	427,420	
CONTRACTUAL SERVICES	121,890	
GENERAL MATERIALS AND SUPPLIES	137,708	
TRAVEL/CONFERENCE/MEETING EXPENSES	32,950	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$3,274,739

2022-2023 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
SALARIES	\$3,152,009	
EMPLOYEE BENEFITS	416,489	
CONTRACTUAL SERVICES	802,094	
GENERAL MATERIALS AND SUPPLIES	373,243	
TRAVEL/CONFERENCE/MEETING EXPENSES	109,025	
FIXED CHARGES	17,650	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	161,846	
PROVISION FOR CONTINGENCY	50,000	
		\$5,082,356
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	324,500	
		\$324,500
INTERFUND TRANSFERS		
AUXILIARY FUND	\$546,000	
RESTRICTED PURPOSES FUND	132,319	
		\$678,319
GRAND TOTAL		<u>\$25,558,898</u>

2022-2023 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
	INSTRUCTION											
	LIBERAL ARTS											
1010-411	SOCIOLOGY	31,898		43		1,400						33,341
1010-412	PSYCHOLOGY	90,248		206		1,010						91,464
1010-413	GEOGRAPHY	15,560				200						15,760
1010-414	APPLIED PSYCHOLOGY	31,120				10,770						41,890
1010-415	ENGLISH	41,967		93		7,015						49,075
1010-416	HISTORY	18,672				800						19,472
1010-417	POLITICAL SCIENCE	34,232				450						34,682
1010-418	SPEECH	51,348		70		1,510						52,928
1010-419	ANTHROPOLOGY	2,334				850						3,184
1010-420	COMMUNICATIONS	16,338		23		2,835						19,196
1010-421	SIGN LANGUAGE	7,780				76						7,856
1010-422	TEACHER EDUCATION	27,425		32	4,250	300						32,007
1010-423	ART	161,046		140	1,500	25,510						188,196
1010-424	MUSIC	125,258		210	6,100	14,960						146,528
1010-425	PHILOSOPHY	40,456		16		900						41,372
1010-426	FOREIGN LANGUAGE	10,114				25						10,139
1010-429	LITERATURE	29,564		78		100						29,742
1010-430	HUMANITIES	19,450				200						19,650
1010-432	HUMAN SERVICES	2,334		12		10						2,356
1010-488	LIBERAL ARTS ADMINISTRATION	2,321,333		279,000		1,950	4,600					2,606,883
	TOTAL BUDGETED	3,078,477		279,923	11,850	70,871	4,600					3,445,721

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		2022-2023 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
MATH AND SCIENCE												
1010-611	MATHEMATICS	185,164		751		20,560						206,475
1010-612	PHYSICS	21,006		62		6,000						27,068
1010-613	PHYSICAL SCIENCE	49,014		121		2,000						51,135
1010-614	CHEMISTRY	82,044		167		17,005						99,216
1010-615	BIOLOGY	199,522		490	6,000	36,165						242,177
1010-688	MATH AND SCIENCE ADMINISTRATION	1,795,295		216,630		75	1,750					2,013,750
	TOTAL BUDGETED	2,332,045		218,221	6,000	81,805	1,750					2,639,821
BUSINESS												
1020-111	ACCOUNTING	21,006		62		355						21,423
1020-112	MANAGEMENT	17,894		47		20						17,961
1020-113	MARKETING	14,004		70		10						14,084
1020-115	OFFICE TECHNOLOGY	2,000		10								2,010
1020-116	COMPUTER GRAPHICS/WEB DESIGN	40,456		74	650	21,975						63,155
1020-117	CHILDHOOD DEVELOPMENT	34,232		70		200						34,502
1020-118	MASS COMMUNICATIONS	63,348	16,055	140	4,200	9,516						93,259
1020-119	ECONOMICS	50,570		47		437						51,054
1020-120	REAL ESTATE	20,228			700	55						20,983
1020-121	BUSINESS	38,122		121		300						38,543
1020-123	FIRE SCIENCE	42,012			1,120	810						43,942
1020-125	CRIMINAL JUSTICE	66,130		268		5,415						71,813
1020-127	PARALEGAL	47,458		183		10,600						58,241
1020-130	HEALTH INFORMATION MEDICAL CODING	9,336		12	10,005							19,353
1020-188	BUSINESS ADMINISTRATION	851,379		115,372		400	1,500					968,651
	TOTAL BUDGETED	1,318,175	16,055	116,476	16,675	50,093	1,500					1,518,974

2022-2023 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
ALLIED HEALTH												
1040-711	OCCUPATIONAL THERAPY ASSISTANT	42,790		163	11,000	12,010						65,963
1040-712	NURSING	185,164		844	1,000	165,495						352,503
1040-713	NURSE ASSISTANT	78,578		93	3,000	3,505						85,176
1040-714	DENTAL ASSISTING	49,114		70	11,090	16,020						76,294
1040-715	DENTAL HYGIENE	250,960		23	14,500	41,693						307,176
1040-717	EXERCISE SCIENCE	16,338		82		405						16,825
1040-719	PHYSICAL EDUCATION	38,122		82		900						39,104
1040-720	PARAMEDICINE	22,562		62	8,100	17,945						48,669
1040-721	EMERGENCY MEDICAL TREATMENT	26,174		31	3,930	4,575						34,710
1040-722	MEDICAL ASSISTING	49,792		156	7,000	6,725						63,673
1040-723	PHARMACY TECHNICIAN	2,334		12	3,000	2,000						7,346
1040-788	ALLIED HEALTH DIVISION	2,336,709		297,694		925	2,950					2,638,278
	TOTAL BUDGETED	3,098,637		299,312	62,620	272,188	2,950					3,735,717
TECHNOLOGY												
1030-314	COMPUTER INFORMATION SYSTEMS	21,784		54		6,250						28,088
1030-315	AUTOMOTIVE TECHNOLOGY	15,560	5,200	78	8,900	32,180						61,918
1030-316	DRAFTING/CAD TECHNOLOGY	66,442	728	3,108	6,000	13,410						89,688
1030-318	COMPUTER NETWORK & SYS TECH	59,984		195	3,000	10,000						73,179
1030-320	WELDING	70,798	7,642	128	10,000	100,270						188,838
1030-322	PROCESS OPERATIONS TECHNOLOGY	43,568		163	5,750	15,620						65,101
1030-324	RESTORATION ECOLOGY	10,114	2,600	35	5,000	5,500						23,249
1030-327	TRUCK DRIVING	89,789		20,063	11,144	30,519						151,515
1030-388	TECHNOLOGY ADMINISTRATION	927,929		101,230		765	1,400					1,031,324
	TOTAL BUDGETED	1,306,968	16,170	125,054	49,794	214,514	1,400					1,712,900

2022-2023 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
DEVELOPMENT											
1050-001				1,563	50						1,613
				1,563	50						1,613
ADULT EDUCATION											
1060-006	33,600										33,600
1060-088	91,332		7,814			500					99,646
	124,932		7,814			500					133,246
	11,258,234	32,225	1,046,800	148,502	689,531	12,700					13,187,992

2022-2023 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	LIBRARY CENTER	246,347	10,758	42,403	7,500	85,600	1,000					393,608
2020-000	COMMUNICATION/AV SERVICES	81,403		20,021		35,085	1,000					137,509
2040-000	ACADEMIC COMPUTING	594,641	5,860	83,884	369,156	13,450	7,050					1,074,041
2040-001	TECH ENHANCED LEARNING	204,176	1,040	30,442		400	4,600					240,658
2080-001	ACADEMIC AFFAIRS ADMN	110,497		10,380	9,733	2,100	1,764					134,454
2080-002	LIBERAL ARTS & BUSINESS ADMN	109,970		22,616	460	1,375	420					134,841
2080-006	MATH/SCIENCE/TECH ADMN	85,004		15,038								100,042
2080-007	HEALTH SCIENCES ADMN	116,706		22,062		405	400					139,573
2080-004	TEACHING & LEARNING ASSESSMENT	93,141		10,273	713	200	1,800					106,127
2080-005	PROMOTIONS					245,000						245,000
2090-001	STUDENT SUCCESS CENTER	258,557	12,100	33,182		800	500					305,139
	TOTAL BUDGETED-ACADEMIC SUPPORT	1,900,442	29,758	290,281	387,562	384,415	18,534					3,010,992
STUDENT SERVICES												
3010-000	ADMISSIONS & RECORDS	194,297	1,040	49,981	17,790	35,600						298,708
3010-001	CEC - CARLINVILLE	89,810		20,063		705	2,400					112,978
3010-002	CEC - JERSEYVILLE	81,674		20,022		580	1,250					103,526
3010-004	CEC - EDWARDSVILLE	181,421		30,328		1,158	1,000					213,907
3010-008	HIGH SCHOOL PARTNERSHIP	109,650		20,162		4,400	7,500					141,712
3010-009	COMMENCEMENT				600	20,000	3,100					23,700
3010-010	RECRUITMENT	143,472		25,235		10,500	1,500					180,707
3020-000	COUNSELING	64,499		8,657		2,055	1,000					76,211
3020-001	ASSESSMENT SERVICES	97,776		29,910		14,825	100					142,611

2022-2023 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
STUDENT SERVICES - CONTINUED												
3020-002	ADVISING	329,197		62,415		1,205	2,300					395,117
3020-003	WORKFORCE INVESTMENT ADMN	49,584	1,560	5,152	2,000	1,100	400					59,796
3030-000	HEALTH SERVICES	336,286		44,732	40,000	25,030	250					446,298
3040-000	FINANCIAL AID	397,940	1,560	51,025	15,000	15,100	4,100					484,725
3060-000	STUDENT ACTIVITIES	151,662	260	22,331		460						174,713
3080-000	DIVERSITY AND INCLUSION	36,032	780	4,592	1,000	1,150	5,000					48,554
3080-001	VETERAN'S SERVICES	49,585		5,152		1,520	550					56,807
3080-002	SPECIAL LEARNING NEEDS	53,141		10,073	45,000	300	500					109,014
3080-003	STUDENT SERVICES ADMIN	183,545		17,590	500	2,020	2,000					205,655
	TOTAL BUDGETED-STUDENT SUPPORT SERVICES	2,549,571	5,200	427,420	121,890	137,708	32,950					3,274,739
INSTITUTIONAL SUPPORT												
8010-000	EXECUTIVE MANAGEMENT						2,500					2,500
8010-001	PRESIDENT'S OFFICE	324,812		21,238	1,000	14,300	40,000					401,350
8010-002	ENROLLMENT ADMN	155,820		10,586		1,030	2,400					169,836
8010-003	ADMINISTRATION & COMM SERV ADMN	171,894		10,668		65	750					183,377
8010-004	VP, ACADEMIC AFFAIRS	133,150		14,395			50					147,595
8010-011	STRATEGIC INITIATIVES				150,000							150,000
8020-003	FINANCE	740,859		118,997	2,143	23,670	4,750					890,419
8030-001	MARKETING/PUBLIC RELATIONS	268,209		40,569	60,000	35,936	2,250					406,964
8030-002	LCCC DEVELOPMENT	35,000		9,982								44,982
8040-001	HUMAN RESOURCES	296,520		50,255	2,000	22,430	21,470				27,650	420,325
8040-002	POST OFFICE & RECEIVING	47,100	5,557	9,980	15,000	28,163	105					105,905
8040-003	PURCHASING	66,899		14,066		3,780						84,745
8040-004	OFFICE SERVICES	30,294		9,958	22,000	72,000						134,252
8050-000	BOARD OF TRUSTEES				23,000	13,150	7,000					43,150

2022-2023 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
INSTITUTIONAL SUPPORT - CONTINUED											
8060-001	70,000		15,000	75,000	109,000	8,000	17,650			134,196	428,846
8060-002					45,099						45,099
8060-003	180,474		18,524	25,000	3,020	3,000					230,018
8060-004	22,505		113			10,000					32,618
8060-011				150,000							150,000
8070-000	180,754		18,558	25,000	1,000	750					226,062
8080-001	422,162		53,600	251,951	600	6,000					734,313
TOTAL BUDGETED-INSTITUTIONAL SUPPORT	3,146,452	5,557	416,489	802,094	373,243	109,025	17,650			161,846	5,032,356
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS											
9010-000										324,500	324,500
TOTAL BUDGETED-SCHOLARSHIP,STUDENT GRANTS AND WAIVERS										324,500	324,500
CONTINGENCY											
01-0-0000000- 6000000000										50,000	50,000
TOTAL BUDGETED-CONTINGENCY										50,000	50,000
TRANSFERS											
01-0-0000000 7101000000										678,319	678,319
TOTAL BUDGETED-TRANSFERS										678,319	678,319
TOTAL EDUCATION FUND	18,854,699	72,740	2,180,990	1,460,048	1,584,897	173,209	17,650			1,214,665	25,558,898

2022-2023 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,206,903	
EMPLOYEE BENEFITS	\$216,871	
CONTRACTUAL SERVICES	\$2,558,420	
GENERAL MATERIALS AND SUPPLIES	\$367,507	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$13,076	
FIXED CHARGES	\$55,960	
UTILITIES	\$1,789,651	
CAPITAL OUTLAY	5,000	
OTHER	2,000	
		\$6,215,388
INSTITUTIONAL SUPPORT		
SALARIES	\$54,091	
EMPLOYEE BENEFITS	4,083	
CONTRACTUAL SERVICES	55,477	
GENERAL MATERIALS AND SUPPLIES	40,149	
TRAVEL/CONFERENCE/MEETING EXPENSES	8,725	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	200	
PROVISION FOR CONTINGENCY	25,000	
		\$187,725
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$113,900	
RESTRICTED PURPOSES FUND	65,000	
		\$178,900
GRAND TOTAL		<u>\$6,582,013</u>

2022-2023 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	MAINTENANCE & GROUNDS	875,594		159,610	501,500	224,726	11,276		5,000		1,777,706	
7020-000	CUSTODIAL				1,075,540	5,430					1,080,970	
7030-000	GROUNDS	84,505	1,040	18,076	274,756	19,450	350				398,177	
7040-000	SECURITY	75,251		14,108	503,570	27,050	1,000				620,979	
7050-000	TRANSPORTATION					42,772	38,080				80,852	
7060-000	PLANT UTILITIES							1,538,905			1,538,905	
7060-001	TELECOMMUNICATIONS	65,386		10,134	92,387	13,688	300	134,700			316,595	
7080-000	PLANT ADMINISTRATION	74,844		10,377		741	150			2,000	88,112	
7090-001	CEC - CARLINVILLE				13,000	2,500		36,654			52,154	
7090-002	CEC - JERSEYVILLE						16,800	28,322			45,122	
7090-003	CEC - BETHALTO				15,000	5,000	1,080	9,115			30,195	
7090-004	N.O. NELSON	30,283		4,566	50,000	21,550		20,680			127,079	
7090-006	THE SCOTT BIBB CENTER				14,667	2,600		10,075			27,342	
7090-007	MANNIE JACKSON CENTER FOR HUMANITIES				18,000	2,000		11,200			31,200	
	TOTAL BUDGETED-OPERATION & MAINTENANCE OF PLANT	1,205,863	1,040	216,871	2,558,420	367,507	13,076	55,960	1,789,651	5,000	2,000	6,215,388
INSTITUTIONAL SUPPORT - OPERATIONS & MAINTENANCE FUND												
8060-000	INSTITUTIONAL EXPENSE	27,500		25	25,000					200	52,725	
8060-120	INSTITUTIONAL - GREEN CAMPUS	26,591		4,058	30,477	40,149	8,725				110,000	
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT- OPERATIONS & MAINTENANCE FUND	54,091		4,083	55,477	40,149	8,725			200	162,725	
CONTINGENCY												
02-0-0000000-6000000000	CONTINGENCY									25,000	25,000	
	TOTAL BUDGETED-CONTINGENCY									25,000	25,000	
TRANSFERS												
02-0-0000000-7101000000	TRANSFERS OUT									178,900	178,900	
	TOTAL BUDGETED-TRANSFERS									178,900	178,900	
	TOTAL BUDGETED OPERATIONS & MAINT FUND	1,259,954	1,040	220,954	2,613,897	407,656	21,801	55,960	1,789,651	5,000	206,100	6,582,013

2022-2023 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,391,613	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,401,613
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,477,093	
ENGINEERING ANNEX	1,700,000	
GREENHOUSE	875,000	
MAIN COMPLEX	37,500,000	
HASKELL HVAC	141,085	
CALDWELL	28,721	
FIRE ALARMS MAIN CAMPUS	293,250	
		\$42,015,149
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	33,550	
DEBT CERTIFICATE REVENUE	0	
OTHER	100,000	
		\$133,550
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$113,900	
		\$113,900
GRAND TOTAL		<u>\$44,664,212</u>
FUND BALANCES DECREASE (INCREASE)		\$14,846,108

2022-2023 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)	\$2,027,093	
ENGINEERING ANNEX (CDB) & Match (Local)	2,266,667	
GREENHOUSE (CDB)	1,166,667	
MAIN COMPLEX (CDB)	50,000,000	
CALDWELL (CDB)	43,978	
HASKELL HVAC (CDB) & Match (Local)	480,281	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES (CDB)	445,034	
PARKING LOTS AND ROADS	200,000	
		\$56,629,720
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$2,880,600	\$2,880,600
GRAND TOTAL		<u>\$59,510,320</u>

2022-2023 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$12,039,717	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$12,059,717
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$2,880,600	
		\$2,880,600
GRAND TOTAL		<u>\$14,940,317</u>
FUND BALANCES DECREASE (INCREASE)		-\$246,108

2022-2023 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$3,400	
DEBT PRINCIPAL RETIRED	11,310,000	
INTEREST ON BONDS	3,380,809	
		\$14,694,209
GRAND TOTAL		<u>\$14,694,209</u>

2022-2023 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$55,550	
BOOKSTORE	100,000	
COPY SERVICE	40,100	
ATHLETICS	770,000	
CAMPUS VENDING	12,000	
CAMPUS EVENTS	38,350	
FABRICATION LAB	21,600	
STUDENT ACTIVITIES FEES	165,000	
		\$1,202,600
INTERFUND TRANSFERS		
EDUCATION FUND	\$546,000	
		\$546,000
GRAND TOTAL		<u>\$1,748,600</u>
FUND BALANCES DECREASE (INCREASE)		\$133,993

2022-2023 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$30,263	
EMPLOYEE BENEFITS	6,083	
CONTRACTUAL SERVICES	11,500	
GENERAL MATERIALS AND SUPPLIES	17,000	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	20,000	
OTHER	0	
		\$84,846
COPY SERVICE		
SALARIES	\$6,905	
EMPLOYEE BENEFITS	1,992	
CONTRACTUAL SERVICES	25,500	
GENERAL MATERIALS AND SUPPLIES	50,750	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	11,000	
OTHER	0	
		\$96,147
ATHLETICS		
SALARIES	\$269,471	
EMPLOYEE BENEFITS	27,813	
CONTRACTUAL SERVICES	63,400	
GENERAL MATERIALS AND SUPPLIES	91,450	
TRAVEL/CONFERENCE/MEETING EXPENSES	86,250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	777,600	
		\$1,315,984

2022-2023 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$141,829	
EMPLOYEE BENEFITS	23,736	
CONTRACTUAL SERVICES	20	
GENERAL MATERIALS AND SUPPLIES	8,800	
TRAVEL/CONFERENCE/MEETING EXPENSES	363	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	7,500	
		\$182,248
FABRICATION LAB		
SALARIES	\$26,152	
EMPLOYEE BENEFITS	3,061	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,405	
TRAVEL/CONFERENCE/MEETING EXPENSES	250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$38,368
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$165,000	
		\$165,000
GRAND TOTAL		<u>\$1,882,593</u>

2022-2023 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
AUXILIARY ENTERPRISES												
6010-061+461	DINING SERVICES	30,263		6,083	11,500	17,000				20,000		84,846
6040-064	ATHLETICS	264,271	5,200	27,813	63,400	91,450	86,250				777,600	1,315,984
6090-063	COPY SERVICE	6,905		1,992	25,500	50,750				11,000		96,147
6090-067	CAMPUS EVENTS	141,829		23,736	20	8,800	363				7,500	182,248
6090-068	FABRICATION LAB	26,152		3,061	500	8,405	250					38,368
TOTAL BUDGETED-AUXILIARY ENTERPRISES		469,420	5,200	62,685	100,920	176,405	86,863			31,000	785,100	1,717,593
TRANSFERS												
05-0-0000065- 7102000000	STUDENT ACTIVITIES										165,000	165,000
TOTAL BUDGETED-TRANSFERS											165,000	165,000
TOTAL BUDGETED AUXILIARY ENTERPRISES FUND		469,420	5,200	62,685	100,920	176,405	86,863			31,000	950,100	1,882,593

2022-2023 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$57,629	
BACK TAXES	2,371	
CHARGEBACK REVENUE	0	
OTHER	0	\$60,000
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	\$0
GRAND TOTAL		<u>\$60,000</u>
FUND BALANCES DECREASE (INCREASE)		\$0

2022-2023 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	\$60,000	
OTHER	0	\$60,000
GRAND TOTAL		<u>\$60,000</u>

2022-2023 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,607,722	
BACK TAXES	10,000	
CHARGEBACK REVENUE	4,000	
OTHER		
		\$2,621,722
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER		
		\$0
GRAND TOTAL		<u>\$2,621,722</u>
FUND BALANCES DECREASE (INCREASE)		\$708,300

2022-2023 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$106,310	
EMPLOYEE BENEFITS	20,232	
CONTRACTUAL SERVICES	28,833	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$155,375
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	119,440	
FIXED CHARGES	0	
OTHER	0	
		\$119,440
SECURITY		
SALARIES	\$77,044	
EMPLOYEE BENEFITS	8,741	
CONTRACTUAL SERVICES	1,192,450	
TRAVEL/CONFERENCE/MEETING EXPENSES	5,200	
FIXED CHARGES	0	
CAPITAL OUTLAY		
OTHER	0	
		\$1,283,435
INSTITUTIONAL SUPPORT		
SALARIES	\$11,979	
EMPLOYEE BENEFITS	422,076	
CONTRACTUAL SERVICES	357,827	
FIXED CHARGES	979,890	
OTHER	0	
		\$1,771,772
GRAND TOTAL		<u>\$3,330,022</u>

2022-2023 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
State Government Sources		
ICCB ABE-GED (State Basic)	271,564	
ICCB State Performance	124,830	
ICCB GEERS II	156,342	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	64,139	
IL Coop Work Study	17,000	
LC Reading Service	17,438	
IDNR Heritage Grant	35,000	
IDNR Furbearer	29,600	
IDNR Outdoors	11,813	
IDNR 2020 Habitat	174,273	
IDNR Bird Voiced Tree Frog	112,000	
IDNR Impact Assessment	18,551	
IDNR Fisheries Articles	22,500	
IEPA NGRREC	2,454,381	
Early School Leaver Transition Program (ICCB)	60,000	
IL YouthBuild Coalition State YB grant thru ISBE	185,000	
Highway Construction Career Training Program	350,000	\$4,154,431
Federal Government Sources		
Federal Work Study	\$96,520	
Federal Supplemental Ed. Opportunity Grant	128,892	
Federal PELL Grant	3,693,000	
Direct Loan Program	1,825,000	
YouthBuild 4020415	574,375	
AmeriCorps YouthBuild	108,000	
WIOA Youth Employment Enhancement Program	61,690	
Carl Perkins Program	395,908	
ICCB Federal Basic Adult Ed and Literacy	196,650	
ICCB Federal EL/Civics	53,930	
Madison County (CSBG) Vocational Skills Training	12,620	
Talent Search Program	352,266	
Upward Bound	300,000	
Living with Wildlife	415,000	
EPA Wetlands	94,105	
EPA Assessing Nutrient Trends	25,000	
UMRS: Forest Canopy	9,291	
SIUE: From the Ground Up	3,207	
IDNR: IRAP (LC-NGRREC22)	128,015	
IDNR: Odonate	225,000	
CESU: FRIA	55,279	
IDNR Hunter Digest	25,000	
U of I CINET	74,993	
Heartland Conservancy - Prairie du Pont	19,996	
NSF RoL FELS: EAGER	5,000	
NSF: Bldg A Pipeline of Biodiesel Technicians	175,000	
NSF: Using NEON Data	200,894	
NSF: REU Wetlands	200,000	
NFWF: Watershed	37,500	
Dept of Interior through SIU Carbondale: PFAS Atm	40,000	
Dept of Energy: IGEN Solar Energy	139,740	
HEERF/CARES Act-Institutional Portion	1,866,380	
NRCS-CESU-CRP Agricultural Conservation Easmt	248,517	\$11,786,768
Other Sources		
Music Prep Program	\$80,000	
Student Organizations	30,000	
Athletic Organizations	40,000	
Alton Blind Program	13,988	
Center for Excellence in Teaching & Learning	2,000	
General Institutional Organizations	500	
College for Kids	105,000	
College for Life	190,000	
Self Insurance Reimbursement Account	105,900	
Other Scholarships	20,000	
RiverWatch	4,500	
Water Festival	2,000	
Project Wet	150	
GRLT	2,238	
Center For Workforce Training	210,000	
Technology Plan	6,000	
Restricted Fund: Technology Plan	259,332	
Federal Work Study-(25% Matching)	33,980	
Supported College Transition Program	70,000	
Swarovski Grant	97,649	
McKnight Foundation	131,628	
Walton Family Foundation	416,000	
Other Grants and Services	54,500	\$1,875,365
Interfund Transfers		
Education Fund:	\$98,000	
OB&M Fund:	65,000	
Auxiliary Enterprises Fund: Student Organizations	165,000	\$328,000
GRAND TOTAL		\$18,144,564
Fund Balances Decrease (Increase)		\$924,829

RESTRICTED PURPOSES FUND

	Expense	Totals
Instruction		
ICCB ABE-GED (State Basic)	271,564	
ICCB State Performance	124,830	
ICCB Federal Basic Adult Ed and Literacy	196,650	
ICCB Federal EL/Civics	53,930	
Madison County (CSBG) Vocational Skills Training	12,820	
NSF: Bldg A Pipeline of Biodiesel Technicians	175,000	
WIOA Youth Employment Enhancement Program	61,690	
Early School Leaver Transition Program (ICCB)	60,000	\$956,284
Academic Support		
Center for Excellence in Teaching & Learning	\$2,000	
Technology Support	490,530	\$492,530
Student Services		
Federal Work Study	\$135,919	
Federal Supplemental Ed. Opportunity Grant	132,920	
Federal PELL Grant	3,688,000	
Direct Loan Program	1,825,000	
Carl Perkins Program	395,908	
ICCB GEERS II	156,342	
Other Scholarships	20,000	\$6,354,089
Public Service/Continuing Education		
Music Prep Program	\$70,000	
Alton Blind Program	4,500	
YouthBuild 4020415	574,375	
AmeriCorps YouthBuild	108,000	
IL YouthBuild Coalition State YB grant thru ISBE	185,000	
Center For Workforce Training	373,304	
College for Kids	135,354	
College for Life	253,828	
IL Coop Work Study	17,000	
Other Grants and Services	1,000	
Swarovski Grant	97,649	
Talent Search Program	352,266	
Upward Bound	300,000	
LC Reading Service	17,438	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	64,139	
Highway Construction Career Training Program	350,000	
Supported College Transition Program	84,741	
RiverWatch	4,500	
IEPA NGRREC	2,454,381	
Dept of Energy: IGEN Solar Energy	139,740	
NSF: RoL: FELS: EAGER	5,000	
NSF: Using NEON Data	211,894	
NSF: REU Wetlands	200,000	
Project Wet	480	
Water Festival	200	\$6,054,569
Auxiliary Services		
Athletic Organizations	\$40,000	
Student Organizations	30,000	\$70,000
Institutional Support		
Other Grants and Services	\$54,500	
Self Insurance Reimbursement Account	\$105,900	
Technology Plan	243,177	
NRCS-CESU-CRP Agricultural Conservation Easmt	248,517	
Living with Wildlife	415,000	
IDNR Heritage Grant	35,000	
GRLT	2,238	
IDNR Bird Voiced Tree Frog	112,000	
IDNR Impact Assessment	18,551	
EPA Wetlands	94,105	
EPA Assessing Nutrient Trends	25,000	
UMRS: Forest Canopy	9,291	
IDNR Furbearer	29,600	
IDNR Outdoors	11,813	
IDNR 2020 Habitat	174,273	
IDNR: IRAP (LC-NGRREC22)	128,015	
IDNR: Odonate	225,000	
CESU: FRIA	55,279	
IDNR Hunter Digest	25,000	
SIUE: From the Ground Up	3,207	
U of I CINET	74,993	
NFWF Watershed	37,500	
IDNR: Fisheries Articles	22,500	
Dept of Interior through SIU Carbondale: PFAS Atmc	40,000	
Hearland Conservancy - Prairie du Pont	19,996	
McKnight Foundation	131,628	
Walton Family Foundation	416,000	
HEERF/CARES Act-Institutional Portion	1,866,380	
General Institutional Organizations	500	\$4,624,963
Interfund Transfers		
Education Fund: Other	\$20,657	
Education Fund: Technology Plan	496,301	\$516,958
GRAND TOTAL		\$19,069,393

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 540XXXX800 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

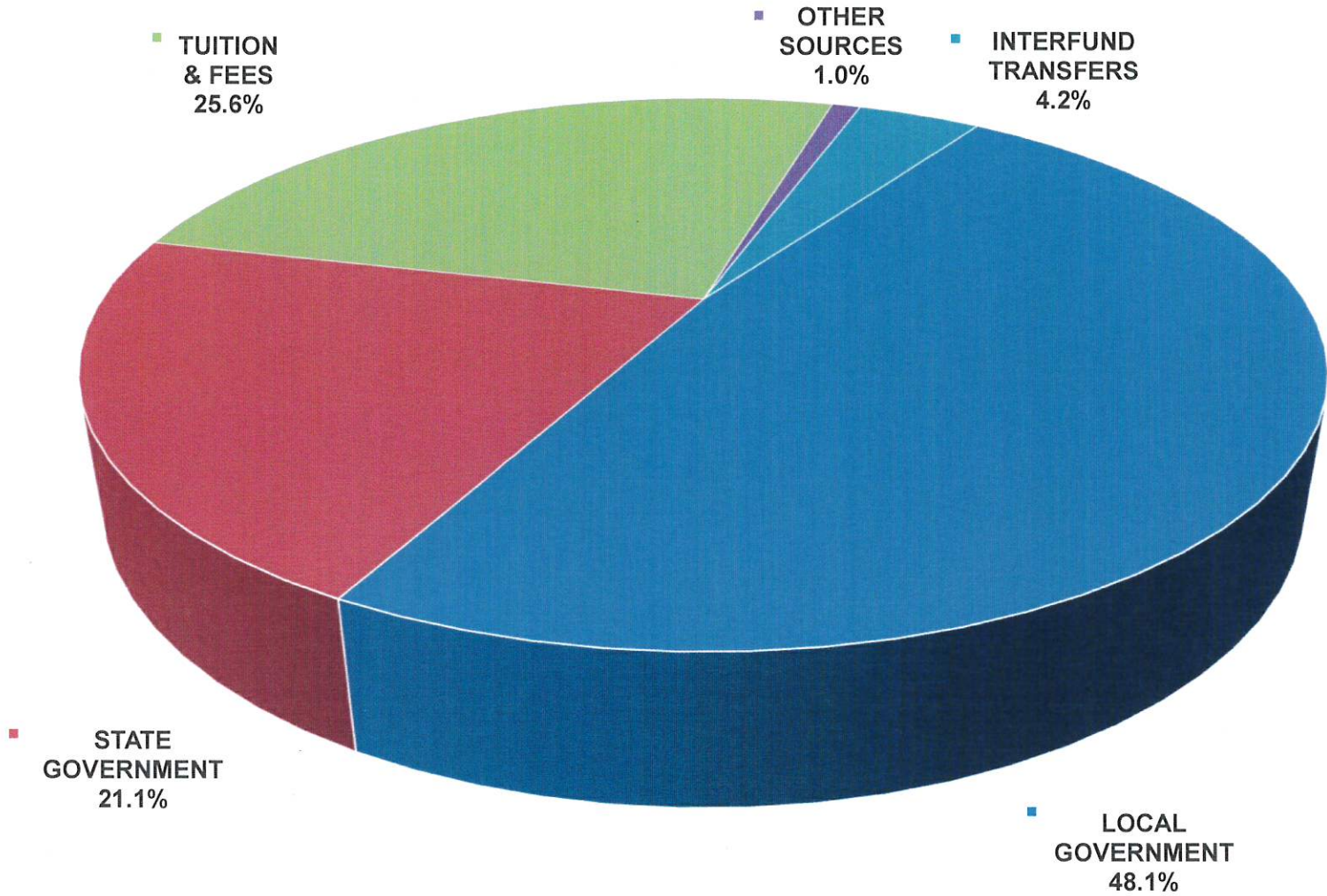
This category includes activities in the form of grants to student, prizes and awards, charge backs, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Revenue

	2021-2022 Budget	2022-2023 Budget	Difference	Percentage of Increase	2021-2022 Budget Average	2022-2023 Budget Average
Local Taxes	\$13,061,432	\$13,634,127	\$572,695	4.4%	41.2%	42.3%
Back Taxes	50,000	50,000	\$0	0.0%	0.2%	0.2%
Chargeback Revenue	0	0	\$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	1,100,000	1,805,000	\$705,000	64.1%	3.5%	5.6%
Illinois Community College Board	6,636,420	6,443,875	-\$192,545	-2.9%	20.9%	20.0%
ICCB Career & Technical Education	350,000	343,195	-\$6,805	-1.9%	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	9,035,750	8,277,020	-\$758,730	-8.4%	28.5%	25.6%
Other	426,000	306,082	-\$119,918	-28.1%	1.3%	1.0%
Interfund Transfers	1,070,000	1,336,301	\$266,301	24.9%	3.3%	4.2%
	<u>\$31,729,602</u>	<u>\$32,195,600</u>	<u>\$465,998</u>	<u>1.5%</u>	<u>100.0%</u>	<u>100.0%</u>

2022-2023 ESTIMATED REVENUES



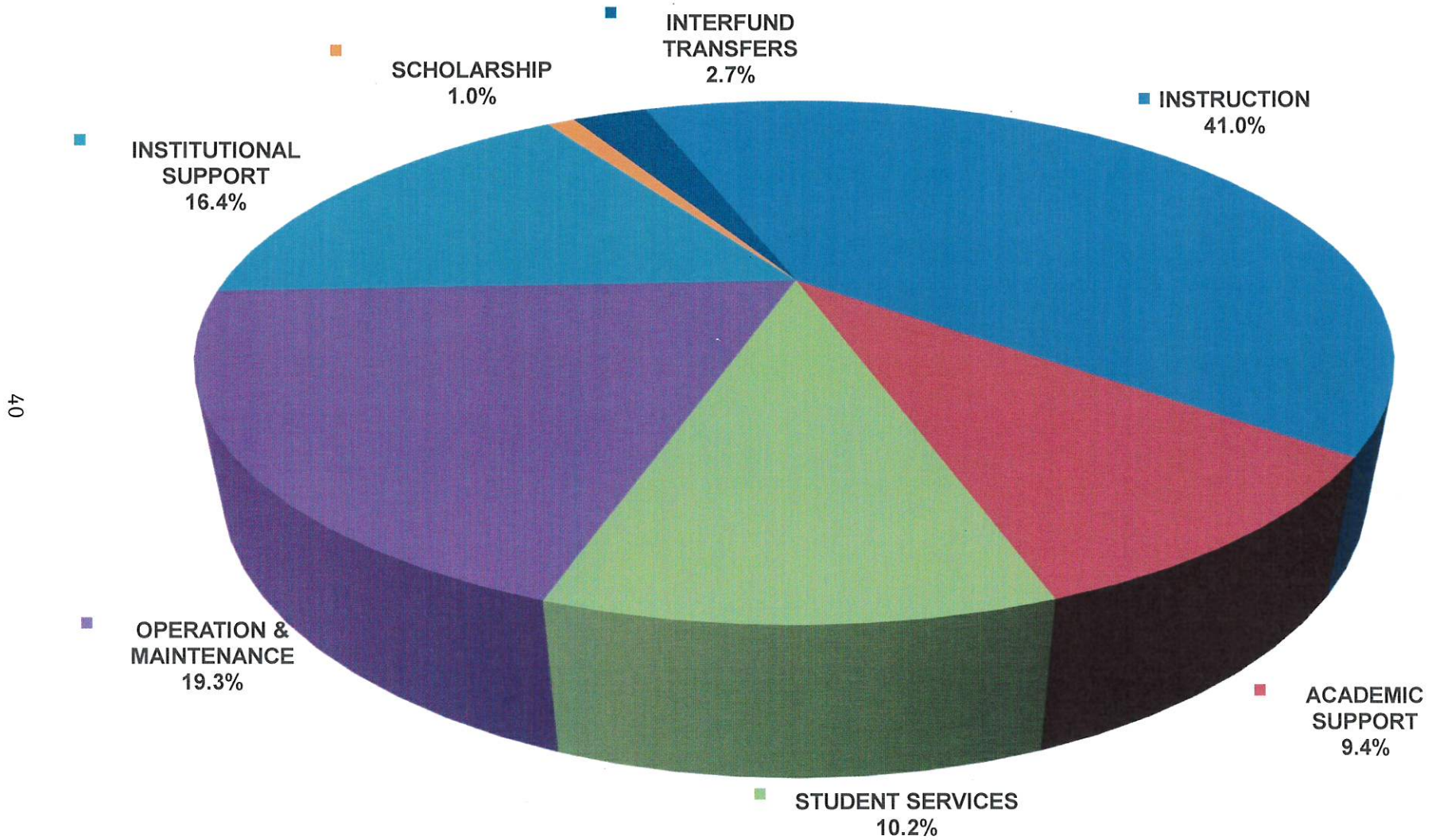
LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Expenditures

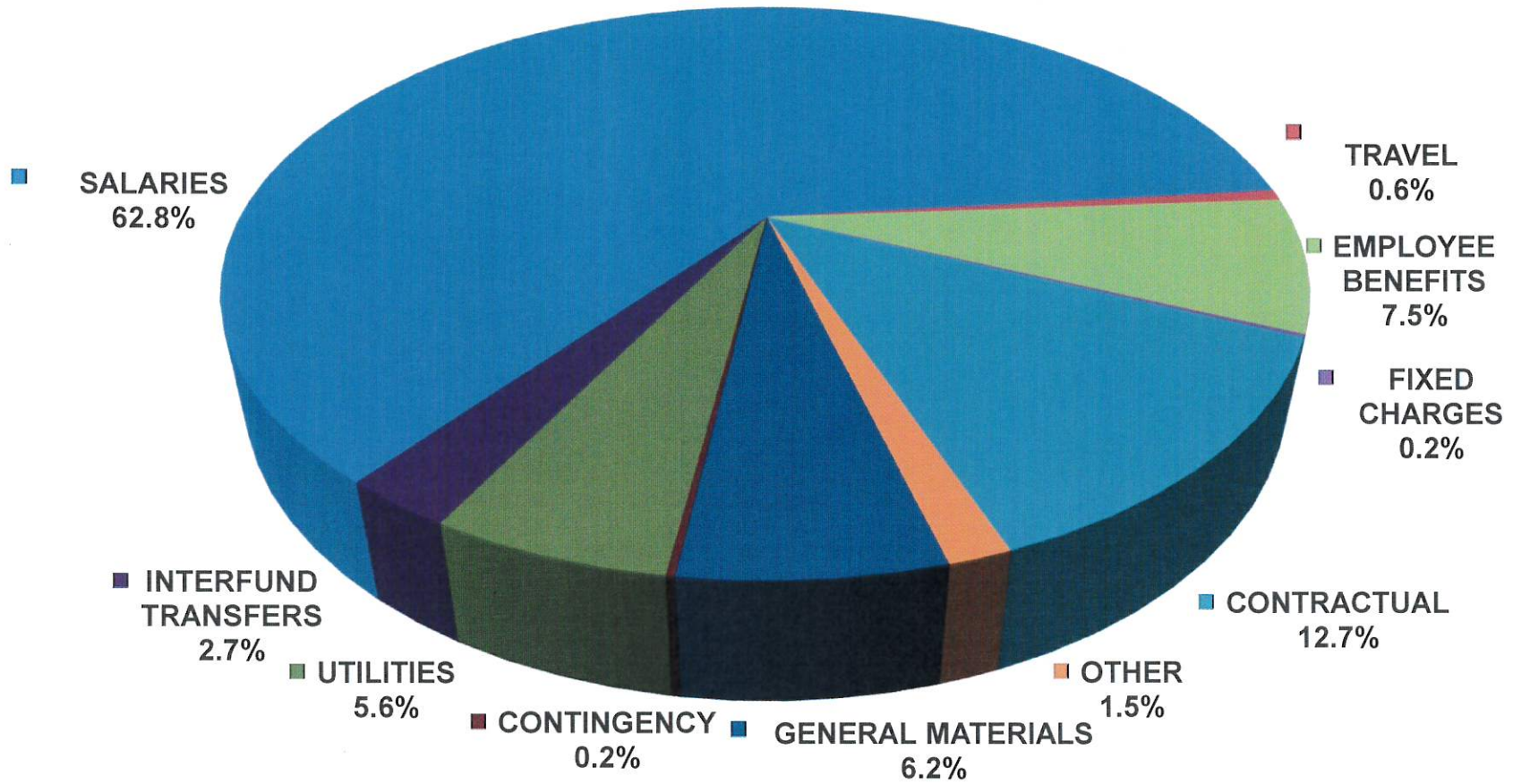
<u>By Program</u>	2021-2022 Budget	2022-2023 Budget	Difference	Percentage of Increase	2021-2022 Budget Average	2022-2023 Budget Average
Instruction	\$13,291,535	\$13,187,992	-\$103,543	-0.8%	41.7%	41.0%
Academic Support	2,924,529	3,010,992	86,463	3.0%	9.2%	9.4%
Student Services	2,992,218	3,274,739	282,521	9.4%	9.4%	10.2%
Public Service/Continuing Ed	20,425	0	-20,425	0.0%	0.1%	0.0%
Operation & Maintenance	5,999,000	6,215,388	216,388	3.6%	18.8%	19.3%
Institutional Support	5,476,595	5,270,081	-206,514	-3.8%	17.2%	16.4%
Scholarship, Student Grants, Waivers	387,000	324,500	-62,500	-16.1%	1.2%	1.0%
Transfers	752,050	857,219	105,169	14.0%	2.4%	2.7%
	<u>\$31,843,352</u>	<u>\$32,140,911</u>	<u>\$297,559</u>	<u>0.9%</u>	<u>100.0%</u>	<u>100.0%</u>

<u>By Object</u>	2021-2022 Budget	2022-2023 Budget	Difference	Percentage of Increase	2021-2022 Budget Average	2022-2023 Budget Average
Salaries	\$20,088,275	\$20,188,433	\$100,158	0.5%	63.1%	62.8%
Employee Benefits	2,383,479	2,401,944	18,465	0.8%	7.5%	7.5%
Contractual Services	4,062,210	4,073,945	11,735	0.3%	12.8%	12.7%
General Materials and Supplies	2,046,310	1,992,553	-53,757	-2.6%	6.4%	6.2%
Conference and Meeting Expense	174,625	195,010	20,385	11.7%	0.5%	0.6%
Fixed Charges	78,546	73,610	-4,936	-6.3%	0.2%	0.2%
Utilities	1,611,007	1,789,651	178,644	11.1%	5.1%	5.6%
Capital Outlay	0	5,000	5,000	0.0%	0.0%	0.0%
Other	571,850	488,546	-83,304	-14.6%	1.8%	1.5%
Provision for Contingency	75,000	75,000	0	0.0%	0.2%	0.2%
Transfers	752,050	857,219	105,169	14.0%	2.4%	2.7%
	<u>\$31,843,352</u>	<u>\$32,140,911</u>	<u>\$297,559</u>	<u>0.9%</u>	<u>100.0%</u>	<u>100.0%</u>

2022-2023 BUDGETED EXPENDITURES BY PROGRAM



2022-2023 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2020-2021, 2021-2022 and 2022-2023 BUDGET
By Object

Instruction	2020-2021	Percentage	2021-2022	Percentage	2022-2023	Percentage
Salaries	\$11,697,675	87.0%	\$11,393,265	85.6%	\$11,290,459	85.7%
Employee Benefits	996,319	7.4%	1,057,940	8.0%	1,046,800	7.9%
Contractual Services	122,376	0.9%	113,342	0.9%	148,502	1.1%
General Materials and Supplies	618,958	4.6%	713,888	5.4%	689,531	5.2%
Conference and Meeting Expense	13,350	0.1%	13,100	0.1%	12,700	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	0	0.0%	0	0.0%	0	0.0%
	\$13,448,678	100.0%	\$13,291,535	100.0%	\$13,187,992	100.0%
Academic Support						
Salaries	\$1,874,410	73.7%	\$1,862,255	63.7%	\$1,930,200	64.1%
Employee Benefits	261,303	10.3%	299,554	10.2%	290,281	9.6%
Contractual Services	123,668	4.9%	374,470	12.8%	387,562	12.9%
General Materials and Supplies	270,397	10.6%	365,900	12.5%	384,415	12.8%
Conference and Meeting Expense	13,975	0.5%	22,350	0.8%	18,534	0.6%
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%
	\$2,543,753	100.0%	\$2,924,529	100.0%	\$3,010,992	100.0%
Student Services						
Salaries	\$2,209,083	73.6%	\$2,300,979	76.9%	\$2,554,771	78.0%
Employee Benefits	398,417	13.3%	414,009	13.8%	427,420	13.1%
Contractual Services	220,720	7.4%	106,890	3.6%	121,890	3.7%
General Materials and Supplies	150,951	5.0%	132,565	4.4%	137,708	4.2%
Conference and Meeting Expense	20,700	0.7%	37,775	1.3%	32,950	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%
	\$2,999,871	100.0%	\$2,992,218	100.0%	\$3,274,739	100.0%

COMPARISONS OF 2020-2021, 2021-2022 and 2022-2023 BUDGET
By Object

	2020-2021	Percentage	2021-2022	Percentage	2022-2023	Percentage
<u>Public Service/Continuing Education</u>						
Salaries	\$17,471	77.2%	\$15,270	74.8%	\$0	0.0%
Employee Benefits	5,062	22.4%	5,055	24.7%	0	0.0%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	100	0.4%	100	0.5%	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%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	<u>\$22,633</u>	<u>100.0%</u>	<u>\$20,425</u>	<u>100.0%</u>	<u>\$0</u>	<u>0.0%</u>
<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%
	<u>\$0</u>	<u>0.0%</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$0</u>	<u>0.0%</u>
<u>Institutional Support - Education</u>						
Salaries	\$3,135,347	63.1%	\$3,325,258	56.9%	\$3,152,009	54.7%
Employee Benefits	355,530	7.2%	413,558	7.1%	416,489	7.2%
Contractual Services	175,962	3.6%	768,034	13.2%	802,094	13.9%
General Materials and Supplies	309,969	6.3%	404,245	6.9%	373,243	6.5%
Conference and Meeting Expense	47,663	1.0%	86,325	1.5%	109,025	1.9%
Fixed Charges	15,340	0.3%	14,500	0.3%	17,650	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	247,815	5.0%	177,650	3.0%	161,846	2.8%
Provision for Contingency	50,000	1.0%	50,000	0.9%	50,000	0.9%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	625,480	12.5%	595,000	10.2%	678,319	11.8%
	<u>\$4,963,106</u>	<u>100.0%</u>	<u>\$5,834,570</u>	<u>100.0%</u>	<u>\$5,760,675</u>	<u>100.0%</u>

COMPARISONS OF 2020-2021, 2021-2022 and 2022-2023 BUDGET
By Object

	2020-2021	Percentage	2021-2022	Percentage	2022-2023	Percentage
<u>Scholarship, Student Grants, Waivers</u>						
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	387,900	100.0%	387,000	100.0%	324,500	100.0%
	<u>\$387,900</u>	<u>100.0%</u>	<u>\$387,000</u>	<u>100.0%</u>	<u>\$324,500</u>	<u>100.0%</u>
<u>Operation and Maintenance of Plant Operations and Maintenance Fund</u>						
Salaries	\$1,265,059	20.4%	\$1,132,390	18.9%	\$1,206,903	19.4%
Employee Benefits	182,416	2.9%	188,338	3.1%	216,871	3.5%
Contractual Services	2,637,393	42.4%	2,612,140	43.5%	2,558,420	41.2%
General Materials and Supplies	409,037	6.6%	387,729	6.5%	367,507	5.9%
Conference and Meeting Expense	4,274	0.1%	6,350	0.1%	13,076	0.2%
Fixed Charges	53,696	0.9%	59,046	1.0%	55,960	0.9%
Utilities	1,648,095	26.5%	1,611,007	26.9%	1,789,651	28.8%
Capital Outlay	11,500	0.2%	0	0.0%	5,000	0.1%
Other	2,000	0.0%	2,000	0.0%	2,000	0.0%
	<u>\$6,213,470</u>	<u>100.0%</u>	<u>\$5,999,000</u>	<u>100.0%</u>	<u>\$6,215,388</u>	<u>100.0%</u>
<u>Institutional Support - Operations and Maintenance Fund</u>						
Salaries	\$89,289	9.9%	\$58,858	14.9%	\$54,091	14.8%
Employee Benefits	9,144	1.0%	5,025	1.3%	4,083	1.1%
Contractual Services	72,350	7.9%	87,334	22.2%	55,477	15.1%
General Materials and Supplies	24,545	2.7%	41,883	10.6%	40,149	11.0%
Conference and Meeting Expense	4,691	0.5%	8,725	2.2%	8,725	2.4%
Fixed Charges	5,000	0.5%	5,000	1.3%	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	5,200	0.6%	5,200	1.3%	200	0.1%
Provision for Contingency	25,000	2.7%	25,000	6.3%	25,000	6.8%
Transfer	676,760	74.2%	157,050	39.9%	178,900	48.7%
	<u>\$911,979</u>	<u>100.0%</u>	<u>\$394,075</u>	<u>100.0%</u>	<u>\$366,625</u>	<u>100.0%</u>
TOTAL OPERATING FUNDS	<u>\$31,491,390</u>		<u>\$31,843,352</u>		<u>\$32,140,911</u>	