

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

2023– 2024
ANNUAL BUDGET

5800 GODFREY ROAD
GODFREY, ILLINOIS 62035

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July 11, 2023

Lewis and Clark Community College Citizens and Board of Trustees

RE: COLLEGE BUDGET FOR 2023-2024 FISCAL YEAR
LETTER OF TRANSMITTAL

Dear LC Board of Trustees:

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

The FY 2023-2024 budget is a comprehensive statement of priorities for the College. The budget has been developed with the input of all team members of the College, the Board of Trustees, and reflects the varied needs of a complex comprehensive community college.

Generally, the budget provides for broad range investment in our strategic plan which is grounded in four (4) key directions:

- KD1 – Create Enrollment and Retention Improvement
- KD2 – Invest in Program and Curriculum Development
- KD3 – Build a Transparent and Inclusive Culture
- KD4 – Broaden Community and Education Collaboration


Through a budget that is fundamentally aligned to our strategic plan, our campus team, at all levels, is positioned to serve a mission and vision as an affordable high-quality provider of higher education and community value in the region. Below are specific ways that our budget is facilitated through our key directions.

1. Commitment to align the college's resources with relevant improvements to processes and practices that can impact student persistence, retention and completion, ensuring student academic success and institutional accountability; (KD1, KD2, KD3)
2. A vigorous effort to maintain the highest quality standards in current academic programs and bring new academic transfer, workforce programs, services, research opportunities and access points such as competency based education to students, business, industry, and the community; (KD1, KD2, KD4)
3. A commitment to provide students and citizens of the district with state-of-the-art information technology and knowledge-based systems; (KD2, KD4)
4. A commitment to all College team members to promote professional development in support of improving programs and services and relationships across campus; (KD1, KD2, KD3, KD4)
5. A pledge to commit the College to sustainable green initiatives wherever possible; a reduction in grid costs and the College's carbon footprint moving toward carbon neutrality; (KD2, KD4)
6. A commitment to a newly implemented progressive maintained plan that prioritizes investment in campus maintenance and infrastructure improvement. (KD2, KD3)

Specifically, the budget provides for:

- 1) the ability to shape a relevant and required organizational structure and to hire, develop, and retain outstanding team members; (KD2, KD3)
- 2) commitment to evidence-based, quality instruction and support services necessary to improving student learning, retention and completion; (KD1, KD2, KD3)
- 3) involvement of the community in advisement, planning and developing college programs and services; (KD2, KD3, KD4)
- 4) engagement in community services and resource development to expand the impact of the college engagement and presence in the community; (KD3, KD4)
- 5) competitive salary adjustments for employee groups and continuation of compensation benefit packages for all full-time employee groups; (KD1, KD2, KD3)
- 6) the investment in competitive technology and equipment to support college operations and processes; (KD1, KD2, KD3)
- 7) enhanced instructional technology initiatives; (KD1, KD2)
- 8) support of adult education workforce programs and transition services at the Scott Bibb Center in Alton; (KD1, KD2, KD3, KD4)
- 9) Implementation of grant initiatives including the Mental Health Early Action on Campus Initiative; Adult Education YouthBuild Programs; Talent Search & Upward Bound Programs; IDNR Research Programs; NGRREC, and Walton and Illinois EPA grants; among others (KD1, KD2, KD3, KD4)

The priorities and resources are combined in this budget to enable our full campus team to establish Lewis and Clark as one of the finest and most forward-thinking community colleges in the nation.



Dr. Kenneth Trzaska
President

Budget Estimations

SUMMARY OF 2023-2024 BUDGET BY FUND

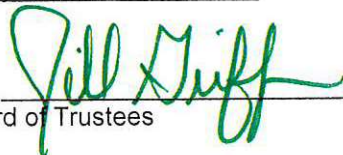
	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	\$19,322,179	\$10,304,954	\$29,627,133
Budgeted Revenues	24,592,330	7,014,719	31,607,049
Budgeted Expenditures	25,383,752	7,515,770	32,899,522
Budgeted Transfers from (to) Other Funds	(71,167)	(76,125)	(147,292)
Budgeted Ending Balance	\$18,459,590	\$ 9,727,778	\$28,187,368

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	\$8,449,921	\$7,991	\$1,111,683
Budgeted Revenues	17,894,963	62,028	3,260,145
Budgeted Expenditures	19,871,992	61,500	3,570,993
Budgeted Transfers from (to) Other Funds	230,902	0	0
Budgeted Ending Balance	\$6,703,794	\$8,519	\$800,835

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$5,382,472	\$28,947,444	\$602,347
Budgeted Revenues	12,446,333	44,817,514	1,181,630
Budgeted Expenditures	14,738,347	56,565,021	1,976,209
Budgeted Transfers from (to) Other Funds	2,303,700	(2,303,700)	719,000
Budgeted Ending Balance	\$5,394,158	\$14,896,237	\$526,768

The Official Budget, which is accurately summarized in this document, was
Approved by the Board of Trustees on July 11, 2023

ATTEST:
Secretary, Board of Trustees



Revenues & Expenditures Summary
Education and Operations & Maintenance Funds

SUMMARY OF
TOTAL 2023-2024 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$7,753,536	\$5,169,022	\$12,922,558	39.9%
BACK TAXES	30,000	20,000	50,000	0.2%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	1,530,000	1,020,000	2,550,000	7.8%
TOTAL LOCAL GOVERNMENT	<u>\$9,313,536</u>	<u>\$6,209,022</u>	<u>\$15,522,558</u>	<u>47.9%</u>
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$3,163,865	\$237,500	\$3,401,365	10.5%
ICCB EQUALIZATION GRANTS	3,255,486	0	3,255,486	10.0%
ICCB CAREER & TECHNICAL EDUCATION	326,035	0	326,035	1.0%
TOTAL STATE GOVERNMENT	<u>\$6,745,386</u>	<u>\$237,500</u>	<u>\$6,982,886</u>	<u>21.5%</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	\$6,819,860	\$237,500	\$7,057,360	21.7%
FEES	1,485,913	110,000	1,595,913	4.9%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$8,305,773</u>	<u>\$347,500</u>	<u>\$8,653,273</u>	<u>26.6%</u>
OTHER SOURCES				
SALES AND SERVICE FEES	\$69,200	\$0	\$69,200	0.2%
FACILITIES REVENUE	0	159,225	159,225	0.4%
INVESTMENT REVENUE	89,056	55,022	144,078	0.4%
OTHER	69,379	6,450	75,829	0.2%
TOTAL OTHER SOURCES	<u>\$227,635</u>	<u>\$220,697</u>	<u>\$448,332</u>	<u>1.2%</u>
INTERFUND TRANSFERS				
RESTRICTED FUND: OTHER	900,000	\$0	900,000	2.8%
TOTAL INTERFUND TRANSFERS	<u>\$900,000</u>	<u>\$0</u>	<u>\$900,000</u>	<u>2.8%</u>
TOTAL 2023-2024 BUDGETED	<u>\$25,492,330</u>	<u>\$7,014,719</u>	<u>\$32,507,049</u>	<u>100.0%</u>
FUND BALANCES DECREASE (INCREASE)	<u>\$862,589</u>	<u>\$577,176</u>	<u>\$1,439,765</u>	

SUMMARY OF 2023-2024 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$12,931,981	\$0	\$12,931,981	38.1%
ACADEMIC SUPPORT	3,150,959	0	3,150,959	9.3%
STUDENT SERVICES	2,955,640	0	2,955,640	8.7%
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	7,327,864	7,327,864	21.6%
INSTITUTIONAL SUPPORT	5,928,672	187,906	6,116,578	18.0%
SCHOLARSHIP, STUDENT GRANTS, WAIVERS	416,500	0	416,500	1.2%
INTERFUND TRANSFERS	971,167	76,125	1,047,292	3.1%
TOTAL 2023-2024 BUDGETED EXPENDITURES	<u>\$26,354,919</u>	<u>\$7,591,895</u>	<u>\$33,946,814</u>	<u>100.0%</u>

BY OBJECT				
SALARIES	\$18,624,098	\$1,334,991	\$19,959,089	58.8%
EMPLOYEE BENEFITS	2,345,545	232,557	2,578,102	7.6%
CONTRACTUAL SERVICES	915,755	2,674,736	3,590,491	10.6%
GENERAL MATERIALS	2,491,539	748,400	3,239,939	9.5%
TRAVEL/CONFERENCE/MEETING EXPENSES	356,019	27,025	383,044	1.1%
FIXED CHARGES	22,450	76,960	99,410	0.3%
UTILITIES	0	2,379,691	2,379,691	7.1%
CAPITAL OUTLAY	0	16,210	16,210	0.0%
OTHER	578,346	200	578,546	1.7%
PROVISION FOR CONTINGENCY	50,000	25,000	75,000	0.2%
INTERFUND TRANSFERS	971,167	76,125	1,047,292	3.1%
TOTAL 2023-2024 BUDGETED EXPENDITURES	<u>\$26,354,919</u>	<u>\$7,591,895</u>	<u>\$33,946,814</u>	<u>100.0%</u>

Education Fund Expenditures

2023-2024 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$10,863,780	
EMPLOYEE BENEFITS	1,095,411	
CONTRACTUAL SERVICES	140,439	
GENERAL MATERIALS AND SUPPLIES	817,801	
TRAVEL/CONFERENCE/MEETING EXPENSES	14,550	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		\$12,931,981
ACADEMIC SUPPORT		
SALARIES	\$2,038,448	
EMPLOYEE BENEFITS	325,674	
CONTRACTUAL SERVICES	96,773	
GENERAL MATERIALS AND SUPPLIES	665,780	
TRAVEL/CONFERENCE/MEETING EXPENSES	24,284	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$3,150,959
STUDENT SERVICES		
SALARIES	\$2,253,886	
EMPLOYEE BENEFITS	455,466	
CONTRACTUAL SERVICES	93,490	
GENERAL MATERIALS AND SUPPLIES	106,403	
TRAVEL/CONFERENCE/MEETING EXPENSES	46,395	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$2,955,640

2023-2024 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
SALARIES	\$3,467,984	
EMPLOYEE BENEFITS	468,994	
CONTRACTUAL SERVICES	585,053	
GENERAL MATERIALS AND SUPPLIES	901,555	
TRAVEL/CONFERENCE/MEETING EXPENSES	270,790	
FIXED CHARGES	22,450	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	161,846	
PROVISION FOR CONTINGENCY	50,000	
		\$5,928,672
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	416,500	
		\$416,500
INTERFUND TRANSFERS		
AUXILIARY FUND	\$884,000	
RESTRICTED PURPOSES FUND	87,167	
		\$971,167
GRAND TOTAL		<u>\$26,354,919</u>

2023-2024 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
INSTRUCTION										
LIBERAL ARTS										
1010-411	48,678		96	1,400						50,174
1010-412	75,810		192	810						76,812
1010-413	14,364			200						14,564
1010-414	27,930			10,770						38,700
1010-415	47,880		192	6,015						54,087
1010-416	23,142		24	600						23,766
1010-417	31,920			450						32,370
1010-418	33,516		108	1,260						34,884
1010-419	3,990			650						4,640
1010-420	27,930		96	2,035						30,061
1010-421	2,394			500						2,894
1010-422	27,332		1	4,550						31,883
1010-423	125,286		150	26,125						153,061
1010-424	128,478		341	14,760						149,679
1010-425	37,506			900						38,406
1010-426	3,192			25						3,217
1010-429	31,920		90	100						32,110
1010-430	13,566		24	220						13,810
1010-432	4,788			10						4,798
1010-488	2,110,579		272,607	1,950	6,600					2,391,936
TOTAL BUDGETED	2,820,201		274,121	73,330	6,600					3,181,852

2023-2024 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	146,832		802		15,020						162,654
1010-612	21,546		54		6,000						27,600
1010-613	47,880		192		2,000						50,072
1010-614	74,456		281	3,189	16,088						94,014
1010-615	191,762		670	8,273	33,965						234,670
1010-688	1,755,292		225,192		75	1,750					1,982,309
TOTAL BUDGETED	2,237,768		227,191	11,462	73,148	1,750					2,551,319
BUSINESS											
1020-111	26,334		72		105						26,511
1020-112	12,768		48		20						12,836
1020-113	16,758		126		10						16,894
1020-116	55,860		162	650	21,980						78,652
1020-117	27,132		60		210						27,402
1020-118	59,120	6,920	189	4,200	9,516						79,945
1020-119	36,708		84		100						36,892
1020-120	16,758			400	155						17,313
1020-121	27,930		180		100						28,210
1020-123	50,274			1,100	3,210						54,584
1020-125	42,294		251		5,415						47,960
1020-127	45,486		251		7,600						53,337
1020-130	11,172		6		12,405						23,583
1020-188	938,674		137,700		400	1,500					1,078,274
TOTAL BUDGETED	1,367,268	6,920	139,129	6,350	61,226	1,500					1,582,393

2023-2024 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
ALLIED HEALTH											
1040-711	47,880		245	11,000	45,690						104,815
1040-712	203,490		1,526	5,000	232,495						442,511
1040-713	86,184		132	3,000	3,505						92,821
1040-714	47,082		114	11,090	16,020						74,306
1040-715	205,490		126	15,000	38,288						258,904
1040-717	32,718		239		405						33,362
1040-719	23,940		54		750						24,744
1040-720	23,142		156	8,700	15,100						47,098
1040-721	23,642			3,930	4,575						32,147
1040-722	70,224		371	7,000	9,125						86,720
1040-723	8,500		64	5,200	5,360						19,124
1040-788	2,246,804		304,743		760	2,800					2,555,107
TOTAL BUDGETED	3,019,096		307,770	69,920	372,073	2,800					3,771,659
TECHNOLOGY											
1030-314	25,536		132		510						26,178
1030-315	26,334	3,360	192	8,900	43,576						82,362
1030-316	79,897	5,600	3,510	6,000	12,020						107,027
1030-318	56,738		378	500	10,000						67,616
1030-320	118,902	3,920	371	10,000	110,770						243,963
1030-322	54,264		317	2,000	15,620						72,201
1030-324	798	10,080	6	5,000	5,944						21,828
1030-327	94,278		22,141	11,144	38,769						166,332
1030-388	792,203		110,313		765	1,400					904,681
TOTAL BUDGETED	1,248,950	22,960	137,360	43,544	237,974	1,400					1,692,188

2023-2024 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											
	21,546			1,563	50						23,159
	21,546			1,563	50						23,159
ADULT EDUCATION											
1060-006	10,385		18								10,403
1060-088	108,686		9,822		500						119,008
	119,071		9,840		500						129,411
	10,833,900	29,880	1,095,411	140,439	817,801	14,550					12,931,981
	TOTAL BUDGETED INSTRUCTION										

2023-2024 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
ACADEMIC SUPPORT											
2010-000	289,978	9,800	51,981	7,500	91,300	1,300					451,859
2020-000	119,866		27,318	1,500	33,585	1,500					183,769
2040-000	543,016	7,840	80,902	70,773	310,600	7,500					1,020,631
2040-001	207,562	1,680	33,397		400	4,600					247,639
2080-001	116,022		11,467	16,500	1,515	2,264					147,768
2080-002	123,296		24,767	500	1,375	420					150,358
2080-006	84,663		16,426								101,089
2080-007	118,825		24,099		405	1,400					144,729
2080-004	95,000		11,310		200	1,800					108,310
2080-005					226,000						226,000
2090-001	310,820	10,080	44,007		400	3,500					368,807
	2,009,048	29,400	325,674	96,773	665,780	24,284					3,150,959
TOTAL BUDGETED-ACADEMIC SUPPORT											
STUDENT SERVICES											
3010-000	217,106	7,560	65,210	17,790	29,500	5,600					342,766
3010-001	94,300		21,901		705	2,400					119,306
3010-002	85,758		21,837		655	1,250					109,500
3010-004	190,991		33,223		1,158	1,000					226,372
3010-008	115,132		22,057		4,400	1,500					143,089
3010-009				600	20,000	3,100					23,700
3010-010	93,022		16,595		10,500	2,500					122,617
3020-000	67,078		9,508		955	3,000					80,541
3020-001	111,744		32,629		15,025	95					159,493

2023-2024 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	420,781		84,767		1,205	5,000					511,753
3020-003				2,100	1,100	350					3,550
3030-000	78,043		11,182		2,100	100					91,425
3040-000	419,178	3,761	87,920	15,000	12,600	7,500					545,959
3060-000	159,469		24,437		460						184,366
3080-000	37,709	1,120	5,051	22,500	2,150	10,000					78,530
3080-001					1,520	500					2,020
3080-002	55,798		11,015	35,000	350	500					102,663
3080-003	95,336		8,134	500	2,020	2,000					107,990
	2,241,445	12,441	455,466	93,490	106,403	46,395					2,955,640
TOTAL BUDGETED-STUDENT SUPPORT SERVICES											
INSTITUTIONAL SUPPORT											
8010-000						2,500					2,500
8010-001	371,372		45,013	25,000	19,800	80,000					541,185
8010-002	143,959		11,677		1,030	3,400					160,066
8010-003	180,489		11,951		65	750					193,255
8010-004	160,974		15,512			50					176,536
8010-011				150,000	150,000	50,000					350,000
8020-003	835,324		137,512	2,143	23,450	6,000					1,004,429
8030-001	288,744		44,454	60,000	27,410	4,770					425,378
8030-002	36,750		10,873								47,623
8040-001	317,503		55,022	2,000	22,430	21,470				27,650	446,075
8040-002	48,851	7,750	10,870	15,000	16,140	100					98,711
8040-003	71,685		15,374	5,550							92,609
8040-004	31,809	4,480	10,836	22,000	72,000						141,125
8050-000				25,000	9,150	25,000					59,150

2023-2024 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	345,000		15,000	105,000	98,000	8,000	22,450			134,196	727,646
8060-002					36,460						36,460
8060-003	36,315		4,511	25,000	3,020	3,000					71,846
8060-004						2,500					2,500
8060-011				105,000	105,000	40,000					250,000
8060-805					15,000	15,000					30,000
8070-000	199,041		20,334	27,100	1,000	750					188,225
8080-001	447,938		60,055	16,260	301,600	7,500					833,353
	3,455,754	12,230	468,994	585,053	901,555	270,790	22,450			161,846	5,878,672
TOTAL BUDGETED-INSTITUTIONAL SUPPORT											
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS											
9010-000										416,500	416,500
TOTAL BUDGETED-SCHOLARSHIP, STUDENT GRANTS AND WAIVERS											
CONTINGENCY											
01-0-00000000-6000000000										50,000	50,000
TOTAL BUDGETED-CONTINGENCY											
TRANSFERS											
01-0-00000000-7101000000										971,167	971,167
TOTAL BUDGETED-TRANSFERS											
TOTAL EDUCATION FUND											
	18,540,147	83,951	2,345,545	915,755	2,491,539	356,019	22,450			1,599,513	26,354,919

Operation and Maintenance
Fund Expenditures

2023-2024 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,275,900	
EMPLOYEE BENEFITS	\$228,227	
CONTRACTUAL SERVICES	\$2,619,325	
GENERAL MATERIALS AND SUPPLIES	\$713,251	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$18,300	
FIXED CHARGES	\$76,960	
UTILITIES	\$2,379,691	
CAPITAL OUTLAY	16,210	
OTHER	0	
		\$7,327,864
INSTITUTIONAL SUPPORT		
SALARIES	\$59,091	
EMPLOYEE BENEFITS	4,330	
CONTRACTUAL SERVICES	55,411	
GENERAL MATERIALS AND SUPPLIES	35,149	
TRAVEL/CONFERENCE/MEETING EXPENSES	8,725	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	200	
PROVISION FOR CONTINGENCY	25,000	
		\$187,906
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$76,125	
RESTRICTED PURPOSES FUND	0	
		\$76,125
GRAND TOTAL		<u>\$7,591,895</u>

2023-2024 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	944,003		166,788	530,000	556,582	15,000			5,000		2,217,373
7020-000				1,109,348	5,430						1,114,778
7030-000	92,565		21,281	261,756	19,450	350					395,402
7040-000	92,092		17,647	513,667	33,950	2,500			5,600		665,456
7050-000					29,806		59,080		5,610		94,496
7060-000								2,127,721			2,127,721
7060-001	68,655		11,112	92,387	13,133	300		134,700			320,287
7080-000	78,585		11,399	7,500	775	150					90,909
7090-001				7,500	2,500			37,800			47,800
7090-002							16,800	28,275			45,075
7090-003				12,000	5,000		1,080	9,115			27,195
7090-004				60,000	42,025			20,680			122,705
7090-006				14,667	2,600			10,040			27,307
7090-007				18,000	2,000			11,360			31,360
	1,275,900		228,227	2,619,325	713,251	18,300	76,960	2,379,691	16,210		7,327,864
INSTITUTIONAL SUPPORT - OPERATIONS & MAINTENANCE FUND											
8060-000	27,500		206	25,000						200	52,906
8060-120	31,591		4,124	30,411	35,149	8,725					110,000
	59,091		4,330	55,411	35,149	8,725				200	162,906
CONTINGENCY											
02-0-0000000- 6000000000										25,000	25,000
TOTAL BUDGETED-CONTINGENCY											
TRANSFERS											
02-0-0000000- 7101000000										76,125	76,125
TOTAL BUDGETED-TRANSFERS											
	1,334,991		232,557	2,674,736	748,400	27,025	76,960	2,379,691	16,210	101,325	7,591,895
TOTAL BUDGETED OPERATIONS & MAINT FUND											

All Other Funds

2023-2024 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,584,511	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,594,511
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,477,093	
ENGINEERING ANNEX	1,700,000	
GREENHOUSE	875,000	
MAIN COMPLEX	37,500,000	
HASKELL FAN COILS	129,654	
CALDWELL	5,768	
FIRE ALARMS MAIN CAMPUS	279,188	
		\$41,966,703
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	156,300	
DEBT CERTIFICATE REVENUE	0	
OTHER	100,000	
		\$256,300
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$76,125	
		\$76,125
GRAND TOTAL		<u>\$44,893,639</u>
FUND BALANCES DECREASE (INCREASE)		\$14,051,207

2023-2024 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)	5,768	
HASKELL HVAC (CDB) & Match (Local)	467,850	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES (CDB)	430,976	
PARKING LOTS AND ROADS	200,000	
		\$56,565,021
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$2,379,825	
		\$2,379,825
GRAND TOTAL		<u>\$58,944,846</u>

2023-2024 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$12,426,333	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$12,446,333
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$2,303,700	
		\$2,303,700
GRAND TOTAL		<u>\$14,750,033</u>
FUND BALANCES DECREASE (INCREASE)		-\$11,686

2023-2024 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$3,600	
DEBT PRINCIPAL RETIRED	11,554,000	
INTEREST ON BONDS	3,180,747	
		\$14,738,347
GRAND TOTAL		<u>\$14,738,347</u>

2023-2024 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$55,050	
BOOKSTORE	80,000	
COPY SERVICE	29,330	
ATHLETICS	770,000	
CAMPUS VENDING	8,000	
CAMPUS EVENTS	52,650	
FABRICATION LAB	21,600	
STUDENT ACTIVITIES FEES	165,000	
		\$1,181,630
INTERFUND TRANSFERS		
EDUCATION FUND	\$884,000	
		\$884,000
GRAND TOTAL		<u>\$2,065,630</u>
FUND BALANCES DECREASE (INCREASE)		\$75,579

2023-2024 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$27,237	
EMPLOYEE BENEFITS	3,383	
CONTRACTUAL SERVICES	13,000	
GENERAL MATERIALS AND SUPPLIES	7,350	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	20,000	
OTHER	0	
		\$70,970
COPY SERVICE		
SALARIES	\$7,250	
EMPLOYEE BENEFITS	2,173	
CONTRACTUAL SERVICES	17,700	
GENERAL MATERIALS AND SUPPLIES	34,550	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$61,673
ATHLETICS		
SALARIES	\$433,987	
EMPLOYEE BENEFITS	71,689	
CONTRACTUAL SERVICES	60,400	
GENERAL MATERIALS AND SUPPLIES	118,250	
TRAVEL/CONFERENCE/MEETING EXPENSES	155,000	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	814,400	
		\$1,653,726

2023-2024 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$128,307	
EMPLOYEE BENEFITS	21,003	
CONTRACTUAL SERVICES	310	
GENERAL MATERIALS AND SUPPLIES	510	
TRAVEL/CONFERENCE/MEETING EXPENSES	100	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$150,230
FABRICATION LAB		
SALARIES	\$27,090	
EMPLOYEE BENEFITS	3,365	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,405	
TRAVEL/CONFERENCE/MEETING EXPENSES	250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$39,610
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$165,000	
		\$165,000
GRAND TOTAL		
		<u>\$2,141,209</u>

2023-2024 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	27,237		3,383	13,000	7,350				20,000		70,970
6040-064	431,747	2,240	71,689	60,400	118,250	155,000				814,400	1,653,726
6090-063	7,250		2,173	17,700	34,550						61,673
6090-067	128,307		21,003	310	510	100					150,230
6090-068	27,090		3,365	500	8,405	250					39,610
	621,631	2,240	101,613	91,910	169,065	155,350			20,000	814,400	1,976,209
TOTAL BUDGETED-AUXILIARY ENTERPRISES											
TRANSFERS											
05-0-0000065- 7102000000										165,000	165,000
										165,000	165,000
									20,000	979,400	2,141,209
TOTAL BUDGETED AUXILIARY ENTERPRISES FUND											

2023-2024 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$62,028	
BACK TAXES	0	
CHARGEBACK REVENUE	0	
OTHER	0	\$62,028
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	\$0
GRAND TOTAL		<u>\$62,028</u>
FUND BALANCES DECREASE (INCREASE)		-\$528

2023-2024 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	\$61,500	
OTHER	0	\$61,500
GRAND TOTAL		<u>\$61,500</u>

2023-2024 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$3,246,145	
BACK TAXES	10,000	
CHARGEBACK REVENUE	4,000	
OTHER		\$3,260,145
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER		\$0
GRAND TOTAL		<u>\$3,260,145</u>
FUND BALANCES DECREASE (INCREASE)		\$310,414

2023-2024 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$109,606	
EMPLOYEE BENEFITS	19,861	
CONTRACTUAL SERVICES	28,833	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$158,300
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	107,718	
FIXED CHARGES	0	
OTHER	0	\$107,718
SECURITY		
SALARIES	\$129,710	
EMPLOYEE BENEFITS	17,398	
CONTRACTUAL SERVICES	1,235,722	
TRAVEL/CONFERENCE/MEETING EXPENSES	5,200	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$1,388,030
INSTITUTIONAL SUPPORT		
SALARIES	\$66,075	
EMPLOYEE BENEFITS	426,936	
CONTRACTUAL SERVICES	407,500	
FIXED CHARGES	1,010,000	
OTHER	6,000	\$1,916,511
GRAND TOTAL		<u>\$3,570,559</u>

2023-2024 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
State Government Sources		
ICCB ABE-GED (State Basic)	248,275	
ICCB State Performance	92,400	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	64,606	
ECACE	131,955	
Mental Health Early Action on Campus	125,113	
IL Coop Work Study	17,000	
LC Reading Service	17,438	
IGEN Lead Member Award	15,000	
IDNR Heritage Grant	60,695	
IDNR Furbearer	42,947	
IDNR 2020 Habitat	44,600	
IDNR 2022 Habitat	100,539	
IDNR Bird Voiced Tree Frog	31,822	
IEPA NGRREC	4,417,086	
Early School Leaver Transition Program (ICCB)	60,000	
Innovative Bridge & Transition Program (ICCB)	130,226	
IL YouthBuild Coalition State YB grant thru ISBE	406,238	\$6,055,940
Federal Government Sources		
Federal Work Study	\$131,810	
Federal Supplemental Ed. Opportunity Grant	128,435	
Federal PELL Grant	3,620,000	
Direct Loan Program	1,784,993	
YouthBuild 4020415	416,908	
AmeriCorps YouthBuild	187,638	
WIOA Youth Employment Enhancement Program	56,262	
Carl Perkins Program	383,018	
ICCB Federal Basic Adult Ed and Literacy	241,898	
ICCB Federal EL/Civics	60,025	
Madison County (CSBG) Vocational Skills Training	10,000	
Talent Search Program	352,266	
Upward Bound	370,393	
Living with Wildlife	415,980	
EPA Wetlands	59,876	
IDNR: IRAP (LC-NGRREC22)	102,832	
IDNR: Odonate	219,052	
CESU: FRIA	2,637	
IDNR Hunter Digest	96,421	
U of I CINET	101,054	
NSF: Using NEON Data	211,894	
NSF: REU Wetlands	69,588	
HEERF/CARES Act-Institutional Portion	295,560	
NRCS-CESU-CRP Agricultural Conservation Easmt	709,883	\$10,028,422
Other Sources		
Music Prep Program	\$70,000	
Student Organizations	30,000	
Athletic Organizations	40,000	
Alton Blind Program	161,434	
Center for Excellence in Teaching & Learning	2,000	
College for Kids	105,000	
College for Life	280,000	
Self Insurance Reimbursement Account	68,000	
Other Scholarships	20,000	
RiverWatch	3,165	
Water Festival	3,211	
Project Wet	419	
Center For Workforce Training	260,000	
Technology Plan	133,300	
Federal Work Study-(25% Matching)	41,191	
Supported College Transition Program	70,000	
Swarovski Grant	97,631	
McKnight Foundation	131,628	
Walton Family Foundation	258,623	
ASPIRE	10,000	
Other Grants and Services	25,000	\$1,810,601
Interfund Transfers		
Education Fund:	\$87,167	
Auxiliary Enterprises Fund: Student Organizations	165,000	\$252,167
GRAND TOTAL		\$18,147,130
Fund Balances Decrease (Increase)		\$1,746,127

2023-2024 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND

	Expense	Totals
Instruction		
ICCB ABE-GED (State Basic)	248,275	
ICCB State Performance	92,400	
ICCB Federal Basic Adult Ed and Literacy	241,898	
ICCB Federal EL/Civics	60,025	
Madison County (CSBG) Vocational Skills Training	10,000	
WIOA Youth Employment Enhancement Program	56,262	
ECACE	131,955	
Innovative Bridge & Transition Program (ICCB)	130,226	
Early School Leaver Transition Program (ICCB)	60,000	\$1,031,041
Academic Support		
Center for Excellence in Teaching & Learning	\$2,000	
Program Improvement Grant	\$32,604	
Technology Support	1,113,593	\$1,148,197
Student Services		
Federal Work Study	\$164,763	
Federal Supplemental Ed. Opportunity Grant	120,408	
Federal PELL Grant	3,615,000	
Direct Loan Program	1,784,993	
Carl Perkins Program	383,018	
Mental Health Early Action on Campus	125,113	
Other Scholarships	20,000	\$6,213,295
Public Service/Continuing Education		
Music Prep Program	\$70,000	
Alton Blind Program	161,434	
YouthBuild 4020415	416,908	
AmeriCorps YouthBuild	187,638	
IL YouthBuild Coalition State YB grant thru ISBE	406,238	
Center For Workforce Training	260,000	
College for Kids	105,000	
College for Life	315,281	
IL Coop Work Study	17,000	
Other Grants and Services	25,000	
Swarovski Grant	97,631	
Talent Search Program	352,266	
Upward Bound	370,393	
LC Reading Service	17,438	
IGEN Lead Member Award	15,000	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	64,606	
Supported College Transition Program	89,282	
ASPIRE	10,000	
RiverWatch	3,165	
IEPA NGRREC	4,417,086	
NSF: Using NEON Data	211,894	
NSF: REU Wetlands	69,588	
Project Wet	419	
Water Festival	3,211	\$7,736,477
Auxiliary Services		
Athletic Organizations	\$40,000	
Student Organizations	30,000	\$70,000
Institutional Support		
Self Insurance Reimbursement Account	\$68,000	
Technology Plan	930,834	
NRCS-CESU-CRP Agricultural Conservation Easmt	709,883	
Living with Wildlife	415,980	
IDNR Heritage Grant	60,695	
IDNR Bird Voiced Tree Frog	31,822	
EPA Wetlands	59,876	
IDNR Furbearer	42,947	
IDNR 2020 Habitat	44,600	
IDNR 2022 Habitat	100,539	
IDNR: IRAP (LC-NGRREC22)	102,832	
IDNR: Odonate	219,052	
CESU: FRIA	2,637	
IDNR Hunter Digest	96,421	
U of I CINET	101,054	
McKnight Foundation	131,628	
Walton Family Foundation	258,623	
HEERF/CARES Act-Institutional Portion	295,560	\$3,672,982
Interfund Transfers		
Education Fund: Other	\$21,265	\$21,265
GRAND TOTAL		\$19,893,257

Definitions, Charts & Statistics

FUND DESCRIPTIONS

1. **01-0-0000000-0000000000**
EDUCATION FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10. **11-0-0000000-0000000000**
AUDIT FUND

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

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

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

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.

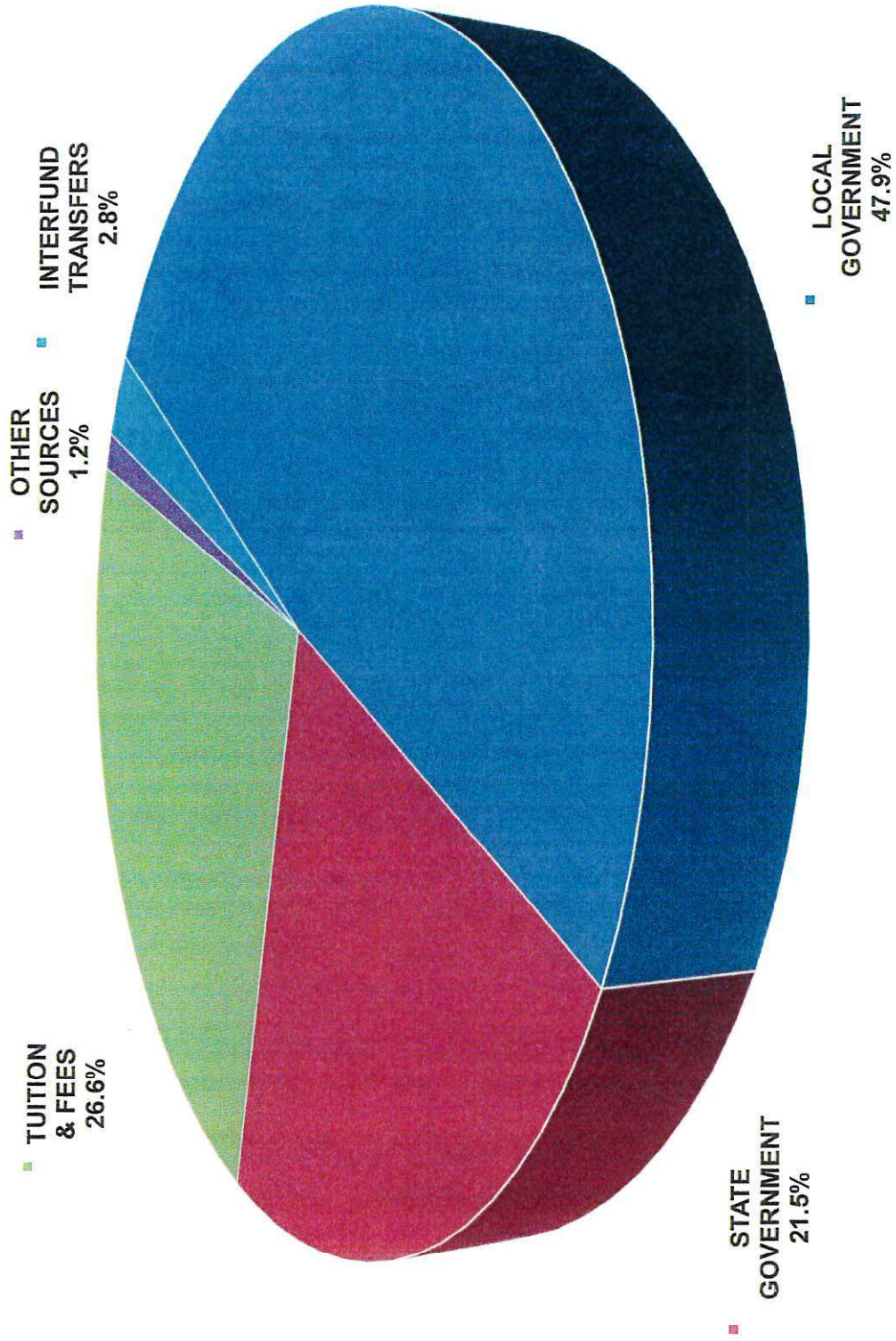
9. 00-0-9000000-0000000000
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS

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			Percentage of Increase	2022-2023 Budget	2023-2024 Budget	2022-2023 Budget Average	2023-2024 Budget Average
	2022-2023 Budget	Difference	2023-2024 Budget					
Local Taxes	\$13,634,127	-\$711,569	\$12,922,558	-5.2%			42.4%	39.9%
Back Taxes	50,000	\$0	50,000	0.0%			0.2%	0.2%
Chargeback Revenue	0	\$0	0	0.0%			0.0%	0.0%
Corporate Personal Property Replacement Taxes	1,805,000	\$745,000	2,550,000	41.3%			5.6%	7.8%
Illinois Community College Board	6,443,875	\$212,976	6,656,851	3.3%			20.0%	20.5%
ICCB Career & Technical Education	343,195	-\$17,160	326,035	-5.0%			1.1%	1.0%
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	8,277,020	\$376,253	8,653,273	4.5%			25.7%	26.6%
Other	306,082	\$142,250	448,332	46.5%			1.0%	1.2%
Interfund Transfers	1,336,301	-\$436,301	900,000	-32.6%			4.1%	2.8%
	<u>\$32,195,600</u>	<u>\$311,449</u>	<u>\$32,507,049</u>	<u>1.0%</u>			<u>100.0%</u>	<u>100.0%</u>

2023-2024 ESTIMATED REVENUES



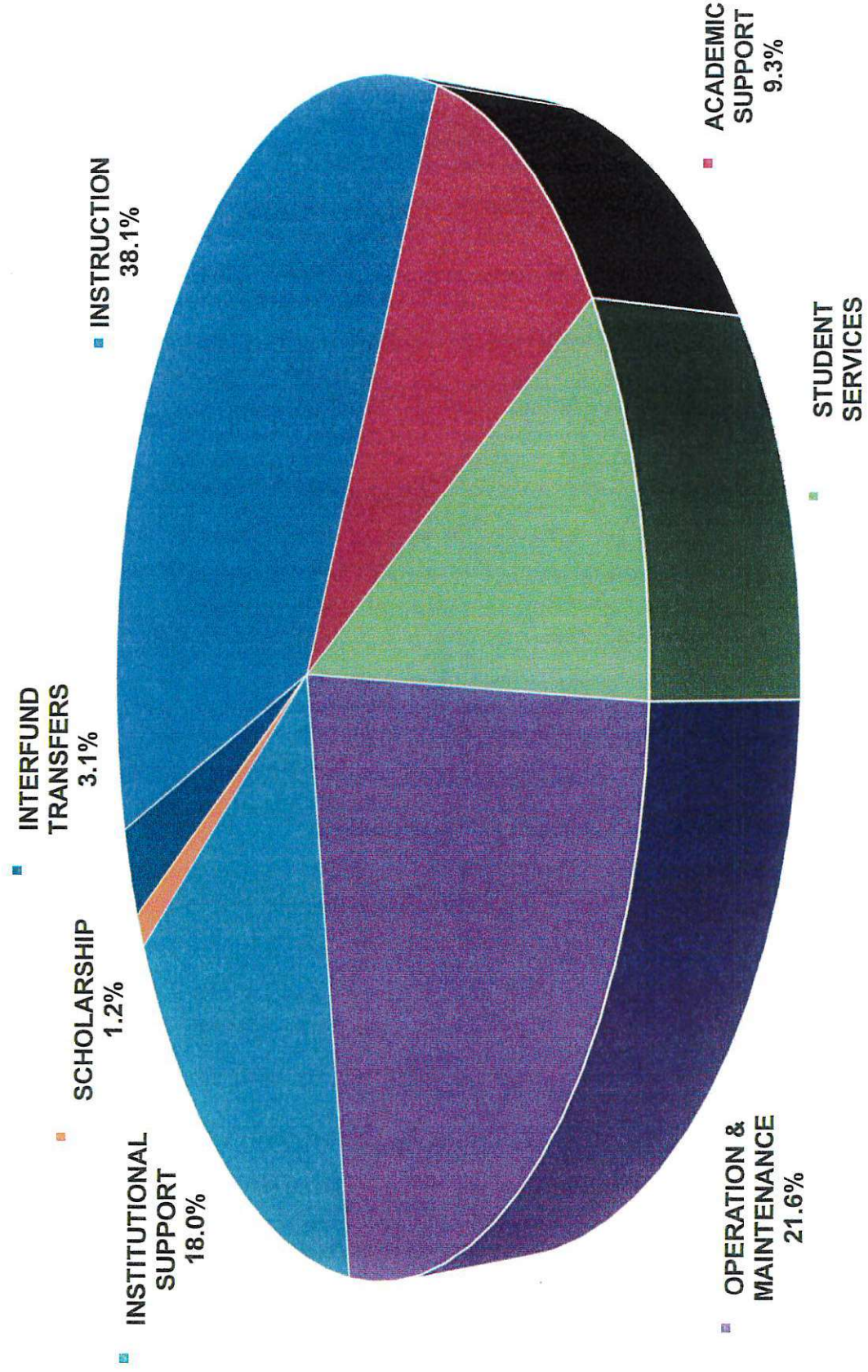
LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Expenditures

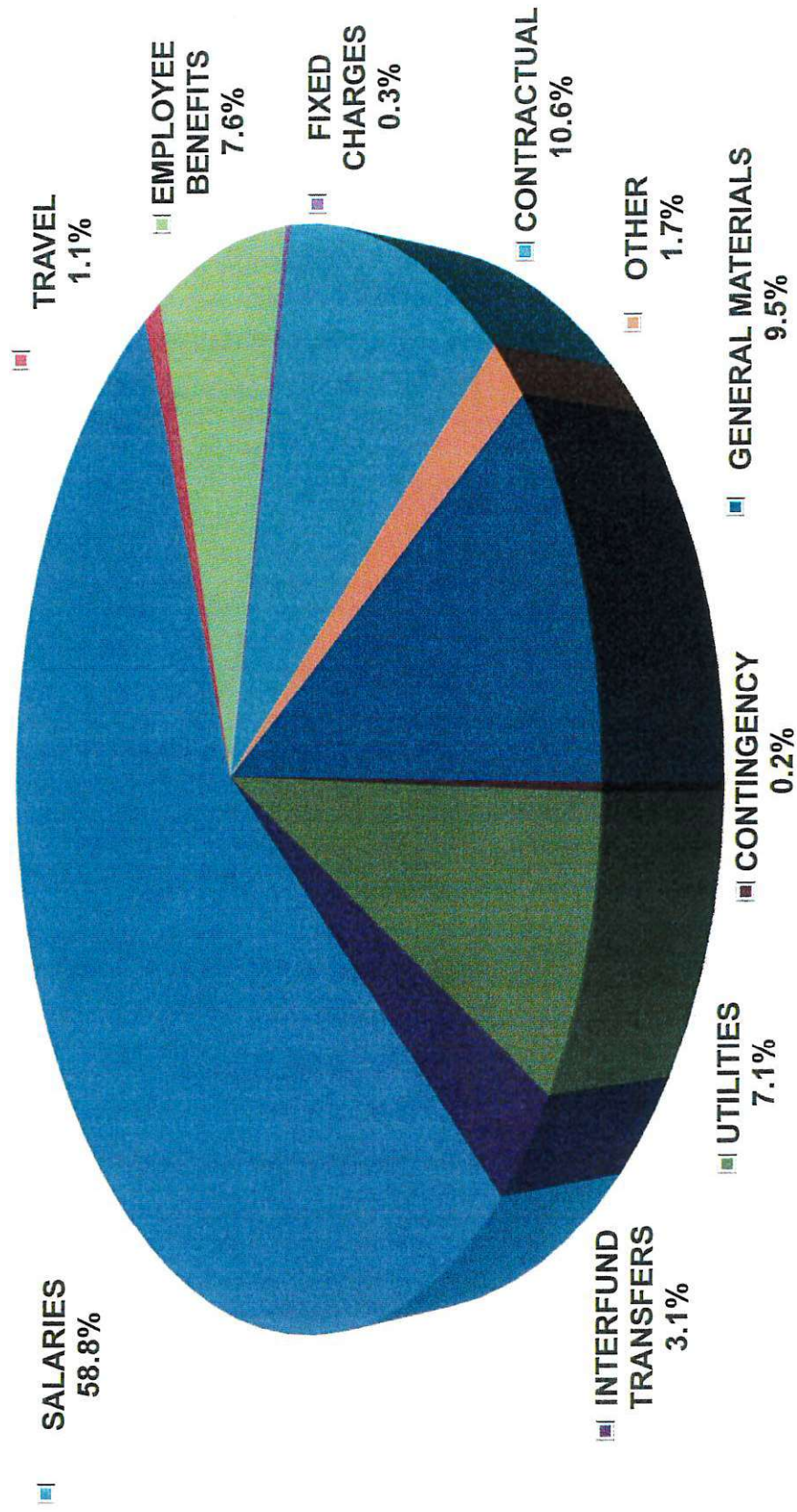
By Program	2022-2023		2023-2024		Difference	Percentage of Increase		2022-2023		2023-2024	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Average	Budget	Average
Instruction	\$13,187,992	\$12,931,981	-\$256,011	-1.9%	41.0%	38.1%					
Academic Support	3,010,992	3,150,959	139,967	4.6%	9.4%	9.3%					
Student Services	3,274,739	2,955,640	-319,099	-9.7%	10.2%	8.7%					
Public Service/Continuing Ed	0	0	0	0.0%	0.0%	0.0%					
Operation & Maintenance	6,215,388	7,327,864	1,112,476	17.9%	19.3%	21.6%					
Institutional Support	5,270,081	6,116,578	846,497	16.1%	16.4%	18.0%					
Scholarship, Student Grants, Waivers	324,500	416,500	92,000	28.4%	1.0%	1.2%					
Transfers	857,219	1,047,292	190,073	22.2%	2.7%	3.1%					
	\$32,140,911	\$33,946,814	\$1,805,903	5.6%	100.0%	100.0%					

By Object	2022-2023		2023-2024		Difference	Percentage of Increase		2022-2023		2023-2024	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Average	Budget	Average
Salaries	\$20,188,433	\$19,959,089	-\$229,344	-1.1%	62.8%	58.8%					
Employee Benefits	2,401,944	2,578,102	176,158	7.3%	7.5%	7.6%					
Contractual Services	4,073,945	3,590,491	-483,454	-11.9%	12.7%	10.6%					
General Materials and Supplies	1,992,553	3,239,939	1,247,386	62.6%	6.2%	9.5%					
Conference and Meeting Expense	195,010	383,044	188,034	96.4%	0.6%	1.1%					
Fixed Charges	73,610	99,410	25,800	35.0%	0.2%	0.3%					
Utilities	1,789,651	2,379,691	590,040	33.0%	5.6%	7.1%					
Capital Outlay	5,000	16,210	11,210	0.0%	0.0%	0.0%					
Other	488,546	578,546	90,000	18.4%	1.5%	1.7%					
Provision for Contingency	75,000	75,000	0	0.0%	0.2%	0.2%					
Transfers	857,219	1,047,292	190,073	22.2%	2.7%	3.1%					
	\$32,140,911	\$33,946,814	\$1,805,903	5.6%	100.0%	100.0%					

2023-2024 BUDGETED EXPENDITURES BY PROGRAM



2023-2024 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2021-2022, 2022-2023 and 2023-2024 BUDGET
By Object

	2021-2022	Percentage	2022-2023	Percentage	2023-2024	Percentage
Instruction						
Salaries	\$11,393,265	85.6%	\$11,290,459	85.7%	\$10,863,780	84.0%
Employee Benefits	1,057,940	8.0%	1,046,800	7.9%	1,095,411	8.5%
Contractual Services	113,342	0.9%	148,502	1.1%	140,439	1.1%
General Materials and Supplies	713,888	5.4%	689,531	5.2%	817,801	6.3%
Conference and Meeting Expense	13,100	0.1%	12,700	0.1%	14,550	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%
	\$13,291,535	100.0%	\$13,187,992	100.0%	\$12,931,981	100.0%
Academic Support						
Salaries	\$1,862,255	63.7%	\$1,930,200	64.1%	\$2,038,448	64.7%
Employee Benefits	299,554	10.2%	290,281	9.6%	325,674	10.3%
Contractual Services	374,470	12.8%	387,562	12.9%	96,773	3.1%
General Materials and Supplies	365,900	12.5%	384,415	12.8%	665,780	21.1%
Conference and Meeting Expense	22,350	0.8%	18,534	0.6%	24,284	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%
	\$2,924,529	100.0%	\$3,010,992	100.0%	\$3,150,959	100.0%
Student Services						
Salaries	\$2,300,979	76.9%	\$2,554,771	78.0%	\$2,253,886	76.2%
Employee Benefits	414,009	13.8%	427,420	13.1%	455,466	15.4%
Contractual Services	106,890	3.6%	121,890	3.7%	93,490	3.2%
General Materials and Supplies	132,565	4.4%	137,708	4.2%	106,403	3.6%
Conference and Meeting Expense	37,775	1.3%	32,950	1.0%	46,395	1.6%
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%
	\$2,992,218	100.0%	\$3,274,739	100.0%	\$2,955,640	100.0%

COMPARISONS OF 2021-2022, 2022-2023 and 2023-2024 BUDGET
By Object

	2021-2022	Percentage	2022-2023	Percentage	2023-2024	Percentage
<u>Public Service/Continuing Education</u>						
Salaries	\$15,270	74.8%	\$0	0.0%	\$0	0.0%
Employee Benefits	5,055	24.7%	0	0.0%	0	0.0%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	100	0.5%	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%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	\$20,425	100.0%	\$0	0.0%	\$0	0.0%
<u>Auxiliary Services</u>						
Salaries	\$0	0.0%	\$0	0.0%	\$0	0.0%
Employee Benefits	0	0.0%	0	0.0%	0	0.0%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
	\$0	0.0%	\$0	0.0%	\$0	0.0%
<u>Institutional Support - Education</u>						
Salaries	\$3,325,258	56.9%	\$3,152,009	54.7%	\$3,467,984	50.2%
Employee Benefits	413,558	7.1%	416,489	7.2%	468,994	6.8%
Contractual Services	768,034	13.2%	802,094	13.9%	585,053	8.5%
General Materials and Supplies	404,245	6.9%	373,243	6.5%	901,555	13.1%
Conference and Meeting Expense	86,325	1.5%	109,025	1.9%	270,790	3.9%
Fixed Charges	14,500	0.3%	17,650	0.3%	22,450	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	177,650	3.0%	161,846	2.8%	161,846	2.4%
Provision for Contingency	50,000	0.9%	50,000	0.9%	50,000	0.7%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	595,000	10.2%	678,319	11.8%	971,167	14.1%
	\$5,834,570	100.0%	\$5,760,675	100.0%	\$6,899,839	100.0%

COMPARISONS OF 2021-2022, 2022-2023 and 2023-2024 BUDGET
By Object

	2021-2022	Percentage	2022-2023	Percentage	2023-2024	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	387,000	100.0%	324,500	100.0%	416,500	100.0%
	<u>\$387,000</u>	<u>100.0%</u>	<u>\$324,500</u>	<u>100.0%</u>	<u>\$416,500</u>	<u>100.0%</u>
<u>Operation and Maintenance of Plant Operations and Maintenance Fund</u>						
Salaries	\$1,132,390	18.9%	\$1,206,903	19.4%	\$1,275,900	17.4%
Employee Benefits	188,338	3.1%	216,871	3.5%	228,227	3.1%
Contractual Services	2,612,140	43.5%	2,558,420	41.2%	2,619,325	35.8%
General Materials and Supplies	387,729	6.5%	367,507	5.9%	713,251	9.7%
Conference and Meeting Expense	6,350	0.1%	13,076	0.2%	18,300	0.2%
Fixed Charges	59,046	1.0%	55,960	0.9%	76,960	1.1%
Utilities	1,611,007	26.9%	1,789,651	28.8%	2,379,691	32.5%
Capital Outlay	0	0.0%	5,000	0.1%	16,210	0.2%
Other	2,000	0.0%	2,000	0.0%	0	0.0%
	<u>\$5,999,000</u>	<u>100.0%</u>	<u>\$6,215,388</u>	<u>100.0%</u>	<u>\$7,327,864</u>	<u>100.0%</u>
<u>Institutional Support - Operations and Maintenance Fund</u>						
Salaries	\$58,858	14.9%	\$54,091	14.8%	\$59,091	22.4%
Employee Benefits	5,025	1.3%	4,083	1.1%	4,330	1.6%
Contractual Services	87,334	22.2%	55,477	15.1%	55,411	21.0%
General Materials and Supplies	41,883	10.6%	40,149	11.0%	35,149	13.3%
Conference and Meeting Expense	8,725	2.2%	8,725	2.4%	8,725	3.3%
Fixed Charges	5,000	1.3%	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	5,200	1.3%	200	0.1%	200	0.1%
Provision for Contingency	25,000	6.3%	25,000	6.8%	25,000	9.5%
Transfer	157,050	39.9%	178,900	48.8%	76,125	28.8%
	<u>\$394,075</u>	<u>100.0%</u>	<u>\$366,625</u>	<u>100.0%</u>	<u>\$264,031</u>	<u>100.0%</u>
	<u>\$31,843,352</u>		<u>\$32,140,911</u>		<u>\$33,946,814</u>	
<u>TOTAL OPERATING FUNDS</u>						