

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

2020– 2021  
ANNUAL BUDGET

5800 GODFREY ROAD  
GODFREY, ILLINOIS 62035

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SUMMARY OF 2020-2021 BUDGET BY FUND

	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	\$8,944,748	\$6,395,030	\$15,339,778
Budgeted Revenues	22,345,977	7,157,165	29,503,142
Budgeted Expenditures	23,740,461	6,448,689	30,189,150
Budgeted Transfers from (to) Other Funds	1,215,758	(676,760)	538,998
Budgeted Ending Balance	\$8,766,022	\$ 6,426,746	\$ 15,192,768

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	\$17,088,982	\$6,591	\$922,920
Budgeted Revenues	17,930,867	56,400	3,311,638
Budgeted Expenditures	20,067,233	56,400	3,201,203
Budgeted Transfers from (to) Other Funds	(1,447,597)	0	0
Budgeted Ending Balance	\$13,505,019	\$6,591	\$1,033,355

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$7,288,079	\$9,861,833	\$126,148
Budgeted Revenues	11,399,452	44,992,697	2,100,149
Budgeted Expenditures	13,431,002	44,490,462	2,426,255
Budgeted Transfers from (to) Other Funds	2,031,550	(1,438,750)	315,799
Budgeted Ending Balance	\$7,288,079	\$8,925,318	\$115,841

The Official Budget, which is accurately summarized in this document, was  
Approved by the Board of Trustees on July 14, 2020

ATTEST:   
Secretary, Board of Trustees

SUMMARY OF  
TOTAL 2020-2021 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$7,313,508	\$4,875,671	\$12,189,179	38.9%
BACK TAXES	12,000	8,000	20,000	0.1%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	480,000	320,000	800,000	2.6%
TOTAL LOCAL GOVERNMENT	<u>\$7,805,508</u>	<u>\$5,203,671</u>	<u>\$13,009,179</u>	41.6%
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$2,512,230	\$795,000	\$3,307,230	10.6%
ICCB EQUALIZATION GRANTS	3,303,660	0	3,303,660	10.6%
ICCB CAREER & TECHNICAL EDUCATION	352,950	0	352,950	1.1%
TOTAL STATE GOVERNMENT	<u>\$6,168,840</u>	<u>\$795,000</u>	<u>\$6,963,840</u>	22.3%
FEDERAL GOVERNMENT				
DEPARTMENT OF TREASURY	\$0	\$0	\$0	0.0%
TOTAL FEDERAL GOVERNMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.0%
STUDENT TUITION AND FEES				
TUITION	\$6,973,734	\$795,000	\$7,768,734	24.8%
FEES	1,033,535	122,494	1,156,029	3.7%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$8,007,269</u>	<u>\$917,494</u>	<u>\$8,924,763</u>	28.5%
OTHER SOURCES				
SALES AND SERVICE FEES	\$195,000	\$0	\$195,000	0.5%
FACILITIES REVENUE	0	112,500	112,500	0.4%
INVESTMENT REVENUE	95,005	62,000	157,005	0.5%
OTHER	74,355	36,500	110,855	0.4%
TOTAL OTHER SOURCES	<u>\$364,360</u>	<u>\$211,000</u>	<u>\$575,360</u>	1.8%
INTERFUND TRANSFERS				
RESTRICTED FUND: TECHNOLOGY PLAN	\$1,109,420	\$0	\$1,109,420	3.5%
RESTRICTED FUND: OTHER	731,818	\$0	731,818	2.3%
TOTAL INTERFUND TRANSFERS	<u>\$1,841,238</u>	<u>\$0</u>	<u>\$1,841,238</u>	5.8%
TOTAL 2020-2021 BUDGETED	<u>\$24,187,215</u>	<u>\$7,127,165</u>	<u>\$31,314,380</u>	100.0%
FUND BALANCES DECREASE (INCREASE)	<u>\$178,726</u>	<u>-\$1,716</u>	<u>\$177,010</u>	

SUMMARY OF 2020-2021 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$13,448,678	\$0	\$13,448,678	42.8%
ACADEMIC SUPPORT	2,543,753	0	2,543,753	8.1%
STUDENT SERVICES	2,999,871	0	2,999,871	9.5%
PUBLIC SERVICE/CONTINUING ED	22,633	0	22,633	0.1%
ORGANIZED RESEARCH	0	0	0	0.0%
AUXILIARY SERVICES	0	0	0	0.0%
OPERATION & MAINTENANCE	0	6,213,470	6,213,470	19.7%
INSTITUTIONAL SUPPORT	4,337,626	235,219	4,572,845	14.5%
SCHOLARSHIP, STUDENT GRANTS, WAIVERS	387,900	0	387,900	1.2%
INTERFUND TRANSFERS	625,480	676,760	1,302,240	4.1%
TOTAL 2019-2020 BUDGETED EXPENDITURES	<u>\$24,365,941</u>	<u>\$7,125,449</u>	<u>\$31,491,390</u>	<u>100.0%</u>

BY OBJECT				
SALARIES	\$18,933,986	\$1,354,348	\$20,288,334	64.6%
EMPLOYEE BENEFITS	2,016,631	191,560	2,208,191	7.0%
CONTRACTUAL SERVICES	642,726	2,709,743	3,352,469	10.7%
GENERAL MATERIALS	1,350,375	433,582	1,783,957	5.7%
TRAVEL/CONFERENCE/MEETING EXPENSES	95,688	8,965	104,653	0.3%
FIXED CHARGES	15,340	58,696	74,036	0.2%
UTILITIES	0	1,648,095	1,648,095	5.2%
CAPITAL OUTLAY	0	11,500	11,500	0.0%
OTHER	635,715	7,200	642,915	2.0%
PROVISION FOR CONTINGENCY	50,000	25,000	75,000	0.2%
INTERFUND TRANSFERS	625,480	676,760	1,302,240	4.1%
TOTAL 2019-2020 BUDGETED EXPENDITURES	<u>\$24,365,941</u>	<u>\$7,125,449</u>	<u>\$31,491,390</u>	<u>100.0%</u>

2020-2021 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$11,697,675	
EMPLOYEE BENEFITS	996,319	
CONTRACTUAL SERVICES	122,376	
GENERAL MATERIALS AND SUPPLIES	618,958	
TRAVEL/CONFERENCE/MEETING EXPENSES	13,350	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		\$13,448,678
ACADEMIC SUPPORT		
SALARIES	\$1,874,410	
EMPLOYEE BENEFITS	261,303	
CONTRACTUAL SERVICES	123,668	
GENERAL MATERIALS AND SUPPLIES	270,397	
TRAVEL/CONFERENCE/MEETING EXPENSES	13,975	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$2,543,753
STUDENT SERVICES		
SALARIES	\$2,209,083	
EMPLOYEE BENEFITS	398,417	
CONTRACTUAL SERVICES	220,720	
GENERAL MATERIALS AND SUPPLIES	150,951	
TRAVEL/CONFERENCE/MEETING EXPENSES	20,700	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	\$2,999,871

2020-2021 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
PUBLIC SERVICE/CONTINUING EDUCATION		
SALARIES	\$17,471	
EMPLOYEE BENEFITS	5,062	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	100	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$22,633
INSTITUTIONAL SUPPORT		
SALARIES	\$3,135,347	
EMPLOYEE BENEFITS	355,530	
CONTRACTUAL SERVICES	175,962	
GENERAL MATERIALS AND SUPPLIES	309,969	
TRAVEL/CONFERENCE/MEETING EXPENSES	47,663	
FIXED CHARGES	15,340	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	247,815	
PROVISION FOR CONTINGENCY	50,000	
		\$4,337,626
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	0	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	387,900	
		\$387,900
INTERFUND TRANSFERS		
AUXILIARY FUND	\$499,540	
RESTRICTED PURPOSES FUND	125,940	
		\$625,480
GRAND TOTAL		<u>\$24,365,941</u>

2020-2021 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	30,750		8		1,800						32,558
1010-412	51,000		75		3,010						54,085
1010-413	18,000				350						18,350
1010-414	35,250		11		10,770						46,031
1010-415	66,750		60		7,325						74,135
1010-416	31,500		11		945						32,456
1010-417	40,500				550						41,050
1010-418	61,500		83		2,030						63,613
1010-419	6,750				850						7,600
1010-420	49,500		109		3,035						52,644
1010-421	10,500				76						10,576
1010-422	30,000		41	4,250	300						34,591
1010-423	155,250		105	1,500	25,515						182,370
1010-424	134,250		229	6,100	14,960						155,539
1010-425	57,000		15		1,147						58,162
1010-426	9,750				50						9,800
1010-429	27,000		79		100						27,179
1010-430	25,500		34		250						25,784
1010-432	4,500				25						4,525
1010-488	2,397,072		270,118		2,050	5,100					2,674,340
TOTAL BUDGETED	3,242,322		270,978	11,850	75,138	5,100					3,605,388



		2020-2021 ESTIMATED EXPENDITURES										TOTAL
		EDUCATION FUND										
	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)		
MATH AND SCIENCE												
1010-611	283,500		769		20,560						304,829	
1010-612	36,000		38		7,000						43,038	
1010-613	70,500		158		2,000						72,658	
1010-614	78,995		135		18,010						97,140	
1010-615	207,350		570	6,250	30,010						244,180	
1010-688	1,784,697		214,901		100	1,750					2,001,448	
	2,461,042		216,571	6,250	77,680	1,750					2,763,293	
TOTAL BUDGETED												
BUSINESS												
1020-111	49,500		75		355						49,930	
1020-112	30,750		79	1,000	20						31,849	
1020-113	18,000		34		10						18,044	
1020-115	24,750		113		5,010						29,873	
1020-116	69,750		116	650	5,118						75,634	
1020-117	31,500		45	50	245						31,840	
1020-118	76,064	5,675	168	2,210	4,530						88,647	
1020-119	75,750		90		765						76,605	
1020-120	16,500			800	55						17,355	
1020-121	51,750		116		350						52,216	
1020-123	23,250			720	810						24,780	
1020-125	74,250		274		5,415						79,939	
1020-127	24,000		86		10,000						34,086	
1020-128	75,750		195	7,000	6,725						89,670	
1020-130	6,750		11		10,005						16,766	
1020-188	937,196		112,205		400	1,500					1,051,301	
	1,585,510	5,675	113,607	12,430	49,813	1,500					1,768,535	
TOTAL BUDGETED												

2020-2021 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	SUPPLIES (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>ALLIED HEALTH</b>											
1040-711	39,000		116	11,300	12,010						62,426
1040-712	270,000	300	1,024	14,945	160,714						446,983
1040-713	33,750		60	5,000	3,507						42,317
1040-714	66,100		94	2,900	16,070						85,164
1040-715	241,500		120	6,000	33,927						281,547
1040-717	24,000		120		505						24,625
1040-719	37,500		86		1,000						38,586
1040-720	24,000		109	3,514	17,945						45,568
1040-721	37,750		71	3,930	4,575						46,326
1040-788	2,247,079		254,795		520	2,750					2,505,144
TOTAL BUDGETED	3,020,679	300	256,595	47,589	250,773	2,750					3,578,686
<b>TECHNOLOGY</b>											
1030-314	35,250		131		360						35,741
1030-315	23,250	500	116	8,900	32,180						64,946
1030-316	46,500	788	79	6,000	13,410						66,777
1030-318	57,000		128	3,000	12,505						72,633
1030-320	53,250	4,800	120	3,000	74,425						135,595
1030-322	66,750		165	5,750	4,635						77,300
1030-324	8,250	8,000	26	5,000	5,500						26,776
1030-327	79,889		18,020	11,044	21,624						130,577
1030-388	838,701		111,272		865	1,750					952,588
TOTAL BUDGETED	1,208,840	14,088	130,057	42,694	165,504	1,750					1,562,933

2020-2021 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											
STUDENT DEVELOPMENT	57,950		1,707	1,563	50						61,270
TOTAL BUDGETED	57,950		1,707	1,563	50						61,270
ADULT EDUCATION											
1060-006											
ADULT EDUCATION-PART TIME	17,979										17,979
1060-088			6,804			500					90,594
ADULT EDUCATION	83,290		6,804			500					90,594
TOTAL BUDGETED	101,269		6,804			500					108,573
TOTAL BUDGETED INSTRUCTION	11,677,612	20,063	996,319	122,376	618,958	13,350					13,448,678

2020-2021 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>ACADEMIC SUPPORT</b>											
2010-000											
	LIBRARY CENTER	226,920	8,000	38,137	8,100	31,685	1,000				313,842
2020-000	COMMUNICATION/AV SERVICES	138,371	2,875	18,312		35,085	750				195,393
2040-000	ACADEMIC COMPUTING		4,425		105,600	9,015	2,500				121,540
2040-001	TECH ENHANCED LEARNING	190,461	2,125	27,382		2,950					222,918
2040-012	TECH PLAN-ACADEMIC	574,898		75,557	6,450	350	5,000				662,255
2080-001	ACADEMIC AFFAIRS ADMIN	102,701		9,324	460	1,100	700				114,285
2080-002	LIBERAL ARTS & BUSINESS ADMIN	133,402		28,743	433	1,175	175				163,928
2080-006	MATH/SCIENCE/TECH ADMIN	87,754		14,170							101,924
2080-007	HEALTH SCIENCES ADMIN	115,888		19,785		305	400				136,378
2080-004	TEACHING & LEARNING ASSESSMENT	24,000		120	2,625	1,000	3,000				30,745
2080-005	PROMOTIONS					187,132					187,132
2090-001	STUDENT SUCCESS CENTER	248,877	13,713	29,773		600	450				293,413
	<b>TOTAL BUDGETED-ACADEMIC SUPPORT</b>	<b>1,843,272</b>	<b>31,138</b>	<b>261,303</b>	<b>123,668</b>	<b>270,397</b>	<b>13,975</b>				<b>2,543,753</b>
<b>STUDENT SERVICES</b>											
3010-000	ADMISSIONS & RECORDS	308,562	5,750	69,348	111,540	29,760	1,300				526,260
3010-001	CEC - CARLINVILLE	83,439		18,037		705	850				103,031
3010-002	CEC - JERSEYVILLE	67,540		17,958		580	500				86,578
3010-004	CEC - EDWARDSVILLE	164,124		27,251		1,055	500				192,930
3010-008	HIGH SCHOOL PARTNERSHIP	101,915	1,050	18,130	19,000	4,434	4,100				148,629
3010-009	COMMENCEMENT				600	40,000	6,600				47,200
3020-000	COUNSELING	88,642		7,936		955	300				97,833
3020-001	ASSESSMENT SERVICES	86,308		26,862		14,826	25				128,021

2020-2021 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	BENEFITS CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>STUDENT SERVICES - CONTINUED</b>											
3020-002					2,355	750					382,355
	ADVISING	315,155	64,095								
3020-003		2,500	4,646	1,750	1,150	350					58,577
	WORKFORCE INVESTMENT ADMN	48,181									
3030-000		320,446	40,264	42,830	38,831	150					442,521
	HEALTH SERVICES										
3040-000		310,802	63,224		13,220	2,500					392,496
	FINANCIAL AID										
3060-000		146,010	20,067		475						166,552
	STUDENT ACTIVITIES										
3080-000		65,648	6,935		550	2,000					75,633
	DIVERSITY AND INCLUSION										
3080-001		48,181	4,646		1,730	275					54,832
	VETERAN'S SERVICES										
3080-002		41,580	9,018	45,000	325	500					96,423
	SPECIAL LEARNING NEEDS										
	<b>TOTAL BUDGETED-STUDENT SUPPORT SERVICES</b>	<b>2,196,533</b>	<b>398,417</b>	<b>220,720</b>	<b>150,951</b>	<b>20,700</b>					<b>2,999,871</b>
<b>PUBLIC SERVICE</b>											
4040-005		17,471	5,062		100						22,633
	FIELD STATION										
	<b>TOTAL BUDGETED-PUBLIC SERVICE</b>	<b>17,471</b>	<b>5,062</b>		<b>100</b>						<b>22,633</b>
<b>INSTITUTIONAL SUPPORT</b>											
8010-001		336,886	20,331		20,400	10,000					387,617
	PRESIDENT'S OFFICE										
8010-002		172,579	18,483		920	900					192,882
	ENROLLMENT ADMN										
8010-003		162,164	9,621		65	90					171,940
	ADMINISTRATION & COMM SERV ADMIN										
8010-004		140,540	12,186			50					152,776
	VP. ACADEMIC AFFAIRS										
8010-005		50,386	3,335								53,721
	STUDENT ENGAGEMENT ADMN										
8020-003		787,462	95,476	1,300	20,170	2,125					906,533
	FINANCE										
8030-001		226,080	45,180		12,110	10,500					293,870
	MARKETING/PUBLIC RELATIONS										
8030-002		32,579	8,973								41,552
	LCCC DEVELOPMENT										
8040-001		247,360	40,731		13,805	13,705				22,650	338,251
	HUMAN RESOURCES										
8040-002		56,501	8,971	9,640	2,065	105					82,782
	POST OFFICE & RECEIVING										
8040-003		62,624	12,647		3,210						78,481
	PURCHASING										
8040-004		28,157	8,951	22,000	77,000						136,756
	OFFICE SERVICES										
8050-000				40,000	4,150	500					44,650
	BOARD OF TRUSTEES										

2020-2021 ESTIMATED EXPENDITURES  
EDUCATION FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>INSTITUTIONAL SUPPORT - CONTINUED</b>											
8060-001	100,000		9,310	77,000	109,000	4,250	15,340			225,165	540,065
8060-002					45,624						45,624
8060-003	145,173		9,537	20,500							175,210
8060-004						2,000					2,000
8070-000	172,086		16,718	5,197	1,000	750					195,751
8080-012	408,622		35,080	325	450	2,688					447,165
		6,148	355,530	175,962	309,969	47,663	15,340			247,815	4,287,626
<b>TOTAL BUDGETED-INSTITUTIONAL SUPPORT</b>											
<b>SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS</b>											
9010-000										387,900	387,900
<b>TOTAL BUDGETED-SCHOLARSHIP, STUDENT GRANTS AND WAIVERS</b>											
										387,900	387,900
<b>CONTINGENCY</b>											
01-0-00000000-6000000000										50,000	50,000
<b>TOTAL BUDGETED-CONTINGENCY</b>											
										50,000	50,000
<b>TRANSFERS</b>											
01-0-00000000-7101000000										625,480	625,480
<b>TOTAL BUDGETED-TRANSFERS</b>											
										625,480	625,480
<b>TOTAL EDUCATION FUND</b>											
	18,864,087	69,899	2,016,631	642,726	1,350,375	95,688	15,340			1,311,195	24,365,941

2020-2021 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,265,059	
EMPLOYEE BENEFITS	\$182,416	
CONTRACTUAL SERVICES	\$2,637,393	
GENERAL MATERIALS AND SUPPLIES	\$409,037	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$4,274	
FIXED CHARGES	\$53,696	
UTILITIES	\$1,648,095	
CAPITAL OUTLAY	11,500	
OTHER	2,000	
		\$6,213,470
INSTITUTIONAL SUPPORT		
SALARIES	\$89,289	
EMPLOYEE BENEFITS	9,144	
CONTRACTUAL SERVICES	72,350	
GENERAL MATERIALS AND SUPPLIES	24,545	
TRAVEL/CONFERENCE/MEETING EXPENSES	4,691	
FIXED CHARGES	5,000	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	5,200	
PROVISION FOR CONTINGENCY	25,000	
		\$235,219
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$592,800	
RESTRICTED PURPOSES FUND	83,960	
		\$676,760
GRAND TOTAL		<u>\$7,125,449</u>

2020-2021 ESTIMATED EXPENDITURES  
OPERATIONS AND MAINTENANCE FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>											
7010-000	881,998		119,270	504,500	257,282	2,500					1,765,550
7020-000				1,064,330	3,200						1,067,530
7030-000	76,926		16,243	276,000	20,350	350					389,869
7040-000	63,395		11,770	497,570	27,605	1,000					601,340
7050-000				36,884			35,796		11,500		84,180
7060-000								1,352,795			1,352,795
7060-001	63,536		9,128	110,830	11,075	300		280,700			475,569
7080-000	88,007		13,655		741	74				2,000	104,477
7090-001				23,063	2,000			1,300			26,363
7090-002					5,000		16,800	800			17,600
7090-003					30,500		1,100	2,300			35,400
7090-004	60,779		8,233	83,900	30,500			2,500			185,912
7090-005	30,418		4,117	22,500	9,900	50		1,800			68,785
7090-006				12,700	2,500			2,400			17,600
7090-007				15,000	2,000			3,500			20,500
	1,265,059		182,416	2,637,393	409,037	4,274	53,696	1,648,095	11,500	2,000	6,213,470
	<b>INSTITUTIONAL SUPPORT - OPERATIONS &amp; MAINTENANCE FUND</b>										
8060-000										5,200	87,725
8060-120			25	50,000			5,000				122,494
			9,119	22,350	24,545	4,691					210,219
			9,144	72,350	24,545	4,691	5,000			5,200	210,219
02-0-0000000-6000000000											
										25,000	25,000
										25,000	25,000
										676,760	676,760
02-0-0000000-7101000000											
										676,760	676,760
										676,760	676,760
										708,960	7,125,449
	1,354,348		191,560	2,709,743	433,582	8,965	58,696	1,648,095	11,500		7,125,449



2020-2021 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,158,141	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,168,141
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,650,000	
ENGINEERING ANNEX	1,700,000	
GREENHOUSE	875,000	
MAIN COMPLEX	37,500,000	
ERICKSON HALL	200,000	
HASKELL HVAC	150,000	
CALDWELL	311,421	
		\$42,386,421
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	70,400	
DEBT CERTIFICATE REVENUE	267,735	
OTHER	100,000	
		\$438,135
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$592,800	
		\$592,800
GRAND TOTAL		<u>\$45,585,497</u>
FUND BALANCES DECREASE (INCREASE)		\$936,515

2020-2021 BUDGETED EXPENDITURES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
FIXED CHARGES		
DEBT CERTIFICATES INTEREST	\$5,417	
DEBT CERTIFICATES PRINCIPAL	250,000	
		\$255,417
CAPITAL OUTLAY		
MONTESSORI (CDB) & Match/Additional Funds (Local)	\$2,200,000	
ENGINEERING ANNEX (CDB) & Match (Local)	2,266,667	
GREENHOUSE (CDB)	875,000	
MAIN COMPLEX (CDB)	37,500,000	
CALDWELL (CDB)	415,228	
ERICKSON HALL (DCEO)	200,000	
HASKELL HVAC (CDB) & Match (Local)	200,000	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES	378,150	
PARKING LOTS AND ROADS	200,000	
		\$44,235,045
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$2,031,550	
		\$2,031,550
GRAND TOTAL		<u>\$46,522,012</u>

2020-2021 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$11,379,452	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$11,399,452
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$2,031,550	
		\$2,031,550
GRAND TOTAL		<u>\$13,431,002</u>
FUND BALANCES DECREASE (INCREASE)		\$0

2020-2021 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$3,000	
DEBT PRINCIPAL RETIRED	9,220,000	
INTEREST ON BONDS	4,208,002	
		\$13,431,002
GRAND TOTAL		<u>\$13,431,002</u>

2020-2021 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$752,900	
BOOKSTORE	100,000	
COPY SERVICE	65,100	
ATHLETICS	857,458	
CAMPUS VENDING	18,000	
CAMPUS EVENTS	96,350	
FABRICATION LAB	26,600	
STUDENT ACTIVITIES FEES	183,741	
		\$2,100,149
INTERFUND TRANSFERS		
EDUCATION FUND	\$499,540	
		\$499,540
GRAND TOTAL		<u>\$2,599,689</u>
FUND BALANCES DECREASE (INCREASE)		\$10,307

2020-2021 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$384,588	
EMPLOYEE BENEFITS	67,160	
CONTRACTUAL SERVICES	6,000	
GENERAL MATERIALS AND SUPPLIES	264,925	
TRAVEL/CONFERENCE/MEETING EXPENSES	500	
FIXED CHARGES	10,000	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER	0	\$733,173
COPY SERVICE		
SALARIES	\$6,002	
EMPLOYEE BENEFITS	1,792	
CONTRACTUAL SERVICES	29,000	
GENERAL MATERIALS AND SUPPLIES	34,500	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	30,000	
OTHER	0	\$101,294
ATHLETICS		
SALARIES	\$325,408	
EMPLOYEE BENEFITS	46,059	
CONTRACTUAL SERVICES	49,400	
GENERAL MATERIALS AND SUPPLIES	86,600	
TRAVEL/CONFERENCE/MEETING EXPENSES	87,750	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER	782,100	\$1,377,317

2020-2021 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$148,404	
EMPLOYEE BENEFITS	21,314	
CONTRACTUAL SERVICES	450	
GENERAL MATERIALS AND SUPPLIES	8,800	
TRAVEL/CONFERENCE/MEETING EXPENSES	63	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	15,000	
		\$194,031
FABRICATION LAB		
SALARIES	\$9,867	
EMPLOYEE BENEFITS	918	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,905	
TRAVEL/CONFERENCE/MEETING EXPENSES	250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$20,440
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$183,741	
		\$183,741
GRAND TOTAL		
		<u>\$2,609,996</u>

2020-2021 ESTIMATED EXPENDITURES  
AUXILIARY ENTERPRISES FUND

	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
<b>AUXILIARY ENTERPRISES</b>											
6010-061+461	384,588		67,160	6,000	264,925	500	10,000				733,173
6040-064	325,133	275	46,059	49,400	86,600	87,750				782,100	1,377,317
6090-063	6,002		1,792	29,000	34,500				30,000		101,294
6090-067	148,404		21,314	450	8,800	63				15,000	194,031
6090-068	9,867		918	500	8,905	250					20,440
<b>TOTAL BUDGETED-AUXILIARY ENTERPRISES</b>	<b>873,994</b>	<b>275</b>	<b>137,243</b>	<b>85,350</b>	<b>403,730</b>	<b>88,563</b>	<b>10,000</b>		<b>30,000</b>	<b>797,100</b>	<b>2,426,255</b>
<b>TRANSFERS</b>											
STUDENT ACTIVITIES										183,741	183,741
05-0-0000065- 7102000000										183,741	183,741
<b>TOTAL BUDGETED-TRANSFERS</b>									<b>30,000</b>	<b>980,841</b>	<b>2,609,996</b>
<b>TOTAL BUDGETED AUXILIARY ENTERPRISES FUND</b>	<b>873,994</b>	<b>275</b>	<b>137,243</b>	<b>85,350</b>	<b>403,730</b>	<b>88,563</b>	<b>10,000</b>		<b>30,000</b>	<b>980,841</b>	<b>2,609,996</b>

2020-2021 BUDGETED REVENUES

AUDIT FUND		REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES			
LOCAL TAXES	\$56,275		
BACK TAXES	125		
CHARGEBACK REVENUE	0		
OTHER	0		
			\$56,400
OTHER SOURCES			
INVESTMENT REVENUE	\$0		
OTHER	0		
			\$0
GRAND TOTAL			<u>\$56,400</u>
FUND BALANCES DECREASE (INCREASE)			\$0

2020-2021 BUDGETED EXPENDITURES

AUDIT FUND		APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT			
CONTRACTUAL SERVICES	\$56,400		
OTHER	0		
			\$56,400
GRAND TOTAL			<u>\$56,400</u>



2020-2021 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$3,187,203	
BACK TAXES	10,000	
CHARGEBACK REVENUE	4,000	
OTHER		
		\$3,201,203
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER		
		\$0
GRAND TOTAL		<u>\$3,201,203</u>
FUND BALANCES DECREASE (INCREASE)		\$0

2020-2021 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$116,678	
EMPLOYEE BENEFITS	16,429	
CONTRACTUAL SERVICES	21,145	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$154,252
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	118,259	
FIXED CHARGES	0	
OTHER	0	
		\$118,259
SECURITY		
SALARIES	\$90,220	
EMPLOYEE BENEFITS	9,261	
CONTRACTUAL SERVICES	1,158,663	
TRAVEL/CONFERENCE/MEETING EXPENSES	2,600	
FIXED CHARGES	0	
CAPITAL OUTLAY		
OTHER	0	
		\$1,260,744
INSTITUTIONAL SUPPORT		
SALARIES	\$71,191	
EMPLOYEE BENEFITS	432,973	
CONTRACTUAL SERVICES	267,000	
FIXED CHARGES	896,784	
OTHER	0	
		\$1,667,948
GRAND TOTAL		<u>\$3,201,203</u>

2020-2021 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
<b>State Government Sources</b>		
Program Improvement Grant	\$35,295	
ICCB ABE-GED (State Basic)	227,055	
ICCB State Performance	122,315	
Optional Ed Program	50,626	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	63,300	
East St. Louis Higher Education Center	400,000	
IL Coop Work Study	15,000	
LC Reading Service	17,438	
IDNR Habitat Land Grant	191,633	
IDNR Heritage Grant	56,000	
IDNR Impact Assessment Section	58,000	
IDNR Bird Voiced Tree Frog	265,000	
State Appropriation - NGRREC	2,000,000	
State Appropriation - IGEN	2,000,000	
Early School Leaver Transition Program (ICCB)	60,000	
IL YouthBuild Coalition State YB grant thru ISBE	180,000	
Highway Construction Career Training Program	354,400	
		<u>\$6,146,062</u>
<b>Federal Government Sources</b>		
Federal Work Study	\$122,158	
Federal Supplemental Ed. Opportunity Grant	154,256	
Federal PELL Grant	4,250,000	
Direct Loan Program	2,100,000	
Noyce Scholars (SIUE)	1,500	
YouthBuild 4020449	70,000	
AmeriCorps YouthBuild	55,000	
WIOA Youth Employment Enhancement Program	59,040	
Carl Perkins Program	382,363	
ICCB Federal Basic Adult Ed and Literacy	162,285	
ICCB Federal EL/Civics	39,220	
Madison County (CSBG) Vocational Skills Training	1,468	
Talent Search Program	304,800	
Upward Bound	357,868	
Living with Wildlife	350,000	
EPA Wetlands	70,090	
CESU: FRIA	50,000	
CESU: Canopy Gap	16,180	
UMRS: Forest Canopy	9,700	
SIUE: From the Ground Up	3,000	
IDNR Herperological Species	25,000	
U of I NSF Big Data Grant	90,365	
LMRCC Water Quality	6,024	
Heartlands Conservancy-WoodRiver/Piasa Creek	6,500	
NSF RoL FELLS: EAGER	164,000	
NSF: Bldg A Pipeline of Biodiesel Technicians	300,000	
Dept of Energy: IGEN Solar Entergy	399,040	
HEERF/CARES Act-Institutional Portion	515,595	
NRCS-CESU-CRP Agricultural Conservation Easmt	185,150	
		<u>\$10,250,602</u>
<b>Other Sources</b>		
Music Prep Program	\$75,000	
Student Organizations	30,000	
Athletic Organizations	35,000	
Alton Blind Program	12,350	
Center for Excellence in Teaching & Learning	1,000	
General Institutional Organizations	500	
College for Kids	95,000	
College for Life	127,000	
Self Insurance Reimbursement Account	227,500	
Other Scholarships	20,000	
RiverWatch	2,000	
Water Festival	7,700	
Cigna Wellness	20,000	
Project Wet	2,000	
Mobile Health Clinic Unit	28,000	
Center For Workforce Training	225,000	
Technology Plan	50,000	
Federal Work Study-(25% Matching)	38,174	
Supported College Transition Program	72,000	
Swarovski Grant	4,833	
McKnight Foundation	154,629	
Walton Family Foundation	305,517	
Other Grants and Services	1,000	
		<u>\$1,534,203</u>
<b>Interfund Transfers</b>		
Education Fund:	\$125,940	
OB&M Fund:	83,960	
Auxiliary Enterprises Fund: Student Organizations	183,741	
		<u>\$393,641</u>
<b>GRAND TOTAL</b>	<b>24</b>	<u><u>\$18,324,508</u></u>
Fund Balances Decrease (Increase)		\$3,583,963

## 2020-2021 BUDGETED EXPENDITURES

## RESTRICTED PURPOSES FUND

	Expense	Totals
<b>Instruction</b>		
Program Improvement Grant	\$35,295	
ICCB ABE-GED (State Basic)	227,055	
ICCB State Performance	122,315	
Optional Ed Program	50,626	
ICCB Federal Basic Adult Ed and Literacy	162,285	
ICCB Federal EL/Civics	39,220	
Madison County (CSBG) Vocational Skills Training	1,468	
East St. Louis Higher Education Center	400,000	
NSF: Bldg A Pipeline of Biodiesel Technicians	300,000	
WIOA Youth Employment Enhancement Program	59,040	
Early School Leaver Transition Program (ICCB)	60,000	\$1,457,304
<b>Academic Support</b>		
Center for Excellence in Teaching & Learning	\$1,000	
Noyce Scholars (SIUE)	1,500	
Technology Support	950,000	\$952,500
<b>Student Services</b>		
Federal Work Study	\$152,698	
Federal Supplemental Ed. Opportunity Grant	144,615	
Federal PELL Grant	4,250,000	
Direct Loan Program	2,100,000	
Carl Perkins Program	382,363	
Other Scholarships	20,000	\$7,049,676
<b>Public Service/Continuing Education</b>		
Music Prep Program	\$75,000	
Alton Blind Program	12,350	
YouthBuild 4020449	70,000	
AmeriCorps YouthBuild	55,000	
IL YouthBuild Coalition State YB grant thru ISBE	180,000	
Center For Workforce Training	270,000	
College for Kids	125,000	
College for Life	205,000	
IL Coop Work Study	15,000	
Other Grants and Services	1,000	
Swarovski Grant	4,833	
Talent Search Program	304,800	
Upward Bound	357,868	
LC Reading Service	17,438	
Mobile Health Clinic Unit	48,000	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	63,300	
Highway Construction Career Training Program	354,400	
Supported College Transition Program	108,900	
RiverWatch	2,000	
State Appropriation - NGRREC	2,000,000	
State Appropriation - IGEN	2,000,000	
Dept of Energy: IGEN Solar Entergy	399,040	
NSF: RoL: FELS: EAGER	164,000	
Project Wet	2,000	
Water Festival	7,700	\$6,892,629
<b>Auxiliary Services</b>		
Athletic Organizations	\$35,000	
Student Organizations	213,741	\$248,741
<b>Institutional Support</b>		
Self Insurance Reimbursement Account	\$227,500	
Technology Plan	860,000	
NRCS-CESU-CRP Agricultural Conservation Easmt	185,150	
Living with Wildlife	350,000	
IDNR Herperological Species	25,000	
IDNR Habitat Land Grant	191,633	
IDNR Heritage Grant	56,000	
IDNR Impact Assessment Section	58,000	
IDNR Bird Voiced Tree Frog	265,000	
Heartlands Conservancy-WoodRiver/Piasa Creek	6,500	
CESU: FRIA	50,000	
EPA Wetlands	70,090	
CESU: Canopy Gap	16,180	
UMRS: Forest Canopy	9,700	
Cigna Wellness	20,000	
SIUE: From the Ground Up	3,000	
U of I NSF Big Data Grant	90,365	
McKnight Foundation	154,629	
Walton Family Foundation	305,517	
LMRCC Water Quality Grant	6,024	
HEERF/CARES Act-Institutional Portion	515,595	
General Institutional Organizations	500	\$3,466,383
<b>Interfund Transfers</b>		
Education Fund: Other	\$731,818	
Education Fund: Technology PI 25	1,109,420	\$1,841,238
<b>GRAND TOTAL</b>		<b>\$21,908,471</b>

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**

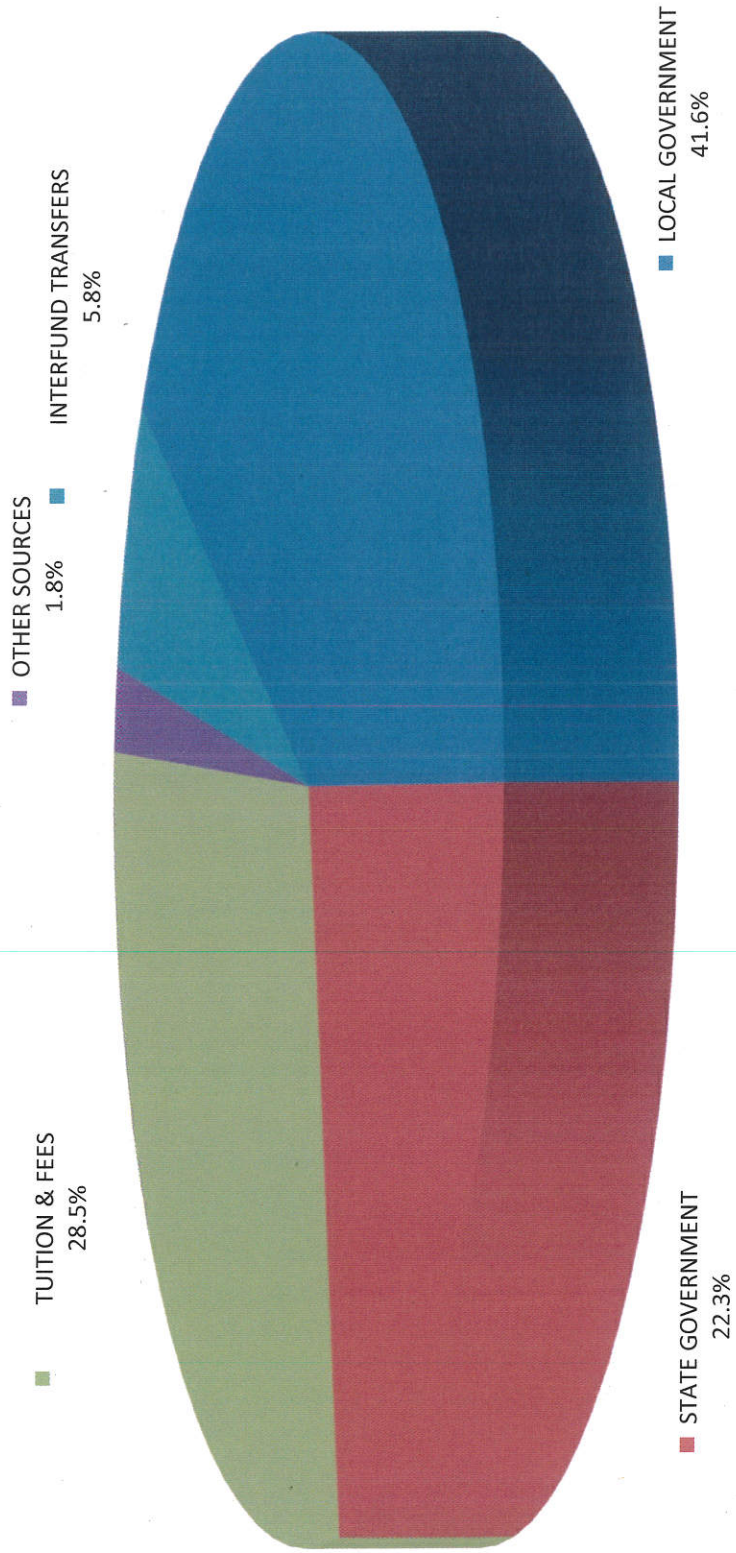
This category includes activities in the form of grants to student, prizes and awards, charge backs, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

LEWIS AND CLARK COMMUNITY COLLEGE  
Godfrey, Illinois 62035

Budget Comparison - Revenue

	2019-2020 Budget	2020-2021 Budget	Difference	Percentage of Increase	2019-2020 Budget Average	2020-2021 Budget Average
Local Taxes	\$11,962,534	\$12,189,179	\$226,645	1.9%	36.6%	38.9%
Back Taxes	20,000	20,000	\$0	0.0%	0.1%	0.1%
Chargeback Revenue	0	0	\$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	800,000	800,000	\$0	0.0%	2.4%	2.6%
Illinois Community College Board	6,113,686	6,610,890	\$497,204	8.1%	18.7%	21.2%
ICCB Career & Technical Education	362,280	352,950	-\$9,330	-2.6%	1.1%	1.1%
Other State Sources	0	0	\$0	0.0%	0.0%	0.0%
Other Federal Government Sources	435,879	0	-\$435,879	0.0%	1.3%	0.0%
Student Tuition and Fees	10,438,579	8,924,763	-\$1,513,816	-14.5%	31.8%	28.5%
Other	479,755	575,360	\$95,605	19.9%	1.4%	1.8%
Interfund Transfers	2,183,464	1,841,238	-\$342,226	-15.7%	6.6%	5.8%
	<u>\$32,796,177</u>	<u>\$31,314,380</u>	<u>-\$1,481,797</u>	<u>-4.5%</u>	<u>100.0%</u>	<u>100.0%</u>

# 2020-2021 ESTIMATED REVENUES





LEWIS AND CLARK COMMUNITY COLLEGE  
 Godfrey, Illinois 62035

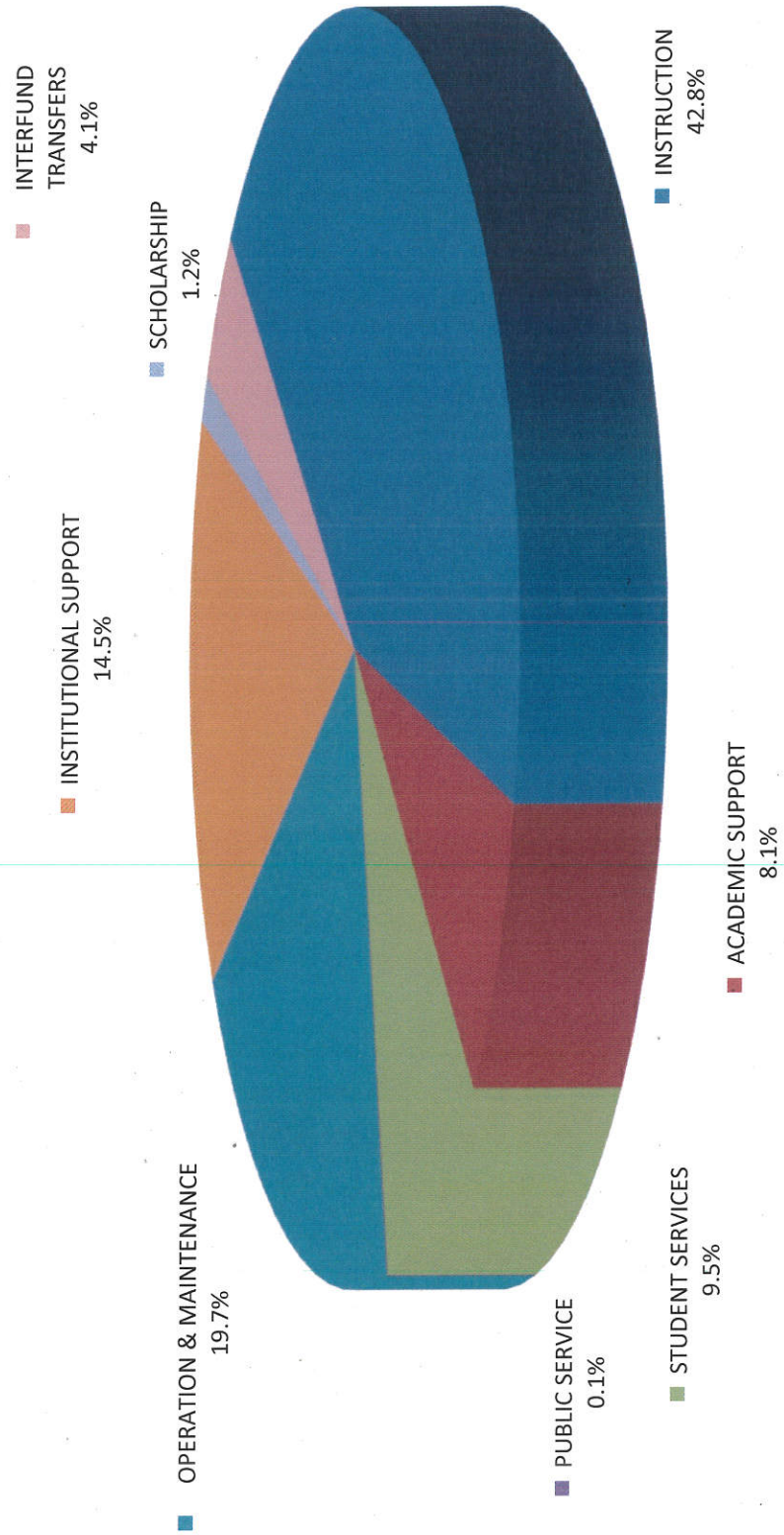
Budget Comparison - Expenditures

By Program	2019-2020		2020-2021		Difference	Percentage of Increase		2019-2020		2020-2021	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Budget	Average	Average
Instruction	\$14,083,715	\$13,448,678			-\$635,037	-4.5%	43.2%			42.8%	
Academic Support	2,389,916	2,543,753			153,837	6.4%	7.3%			8.1%	
Student Services	2,909,072	2,999,871			90,799	3.1%	8.9%			9.5%	
Public Service/Continuing Ed	27,936	22,633			-5,303	0.0%	0.1%			0.1%	
Operation & Maintenance	6,206,332	6,213,470			7,138	0.1%	19.0%			19.7%	
Institutional Support	5,741,100	4,572,845			-1,168,255	-20.3%	17.6%			14.5%	
Scholarship, Student Grants, Waivers	340,900	387,900			47,000	13.8%	1.0%			1.2%	
Transfers	948,750	1,302,240			353,490	37.3%	2.9%			4.1%	
	\$32,647,721	\$31,491,390			-\$1,156,331	-3.5%	100.0%			100.0%	

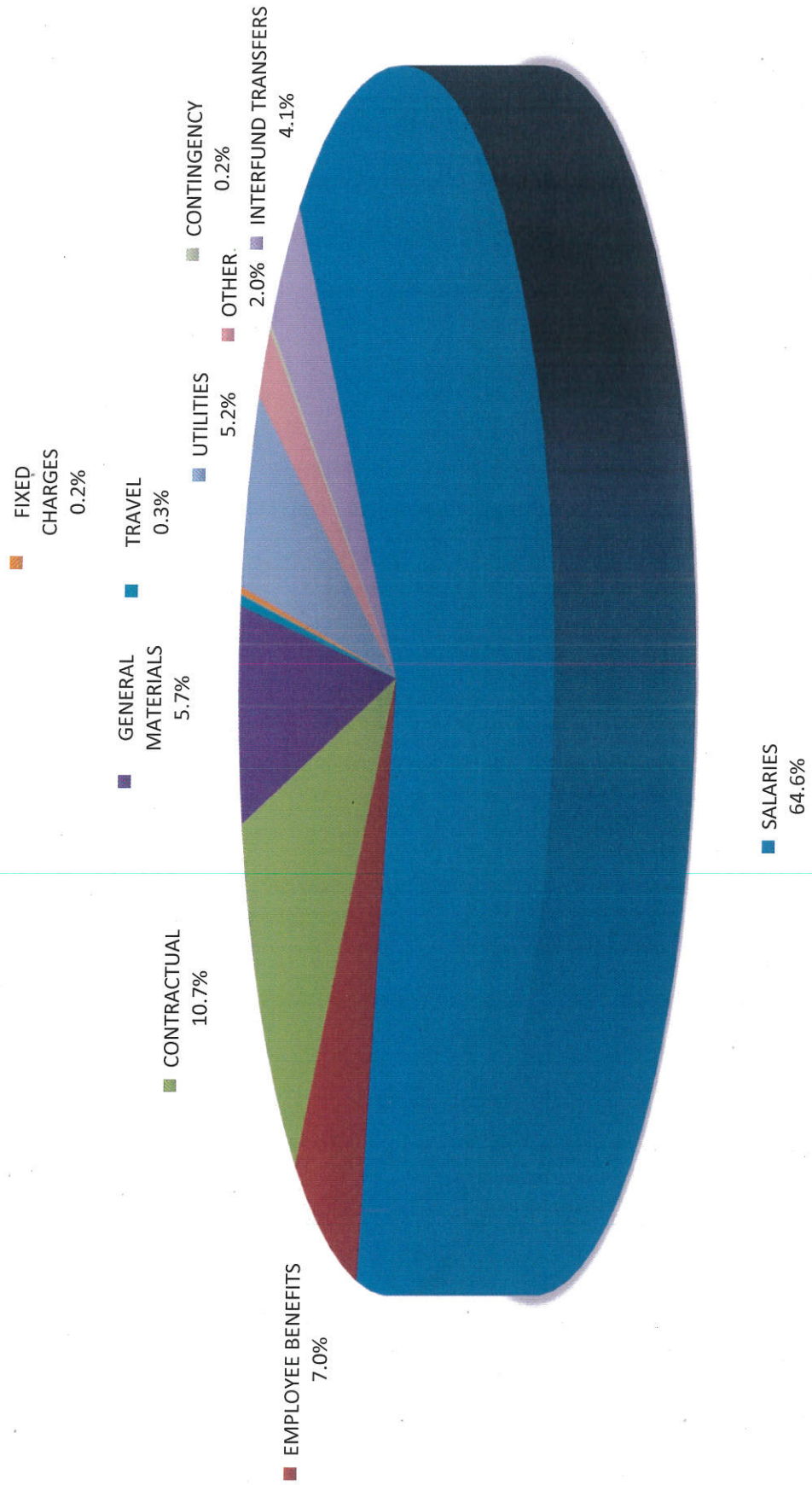
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By Object	2019-2020		2020-2021		Difference	Percentage of Increase		2019-2020		2020-2021	
	Budget	Budget	Budget	Budget		Average	Average	Budget	Budget	Average	Average
Salaries	\$20,660,638	\$20,288,334			-\$372,304	-1.8%	63.4%			64.6%	
Employee Benefits	3,141,562	2,208,191			-933,371	-29.7%	9.6%			7.0%	
Contractual Services	3,298,163	3,352,469			54,306	1.6%	10.1%			10.7%	
General Materials and Supplies	2,022,262	1,783,957			-238,305	-11.8%	6.2%			5.7%	
Conference and Meeting Expense	202,922	104,653			-98,269	-48.4%	0.6%			0.3%	
Fixed Charges	140,724	74,036			-66,688	-47.4%	0.4%			0.2%	
Utilities	1,473,665	1,648,095			174,430	11.8%	4.5%			5.2%	
Capital Outlay	0	11,500			11,500	0.0%	0.0%			0.0%	
Other	634,035	642,915			8,880	1.4%	1.9%			2.0%	
Provision for Contingency	125,000	75,000			-50,000	-40.0%	0.4%			0.2%	
Transfers	948,750	1,302,240			353,490	37.3%	2.9%			4.1%	
	\$32,647,721	\$31,491,390			-\$1,156,331	-3.5%	100.0%			100.0%	

# 2020-2021 BUDGETED EXPENDITURES BY PROGRAM



# 2020-2021 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2018-2019, 2019-2020 and 2020-2021 BUDGET  
By Object

Instruction	2018-2019	Percentage	2019-2020	Percentage	2020-2021	Percentage
Salaries	\$11,893,925	85.8%	\$11,858,765	84.2%	\$11,697,675	87.0%
Employee Benefits	1,214,220	8.8%	1,432,353	10.2%	996,319	7.4%
Contractual Services	124,302	0.9%	126,592	0.9%	122,376	0.9%
General Materials and Supplies	594,576	4.3%	634,833	4.5%	618,958	4.6%
Conference and Meeting Expense	27,592	0.2%	29,687	0.2%	13,350	0.1%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	1,360	0.0%	1,485	0.0%	0	0.0%
	\$13,855,975	100.0%	\$14,083,715	100.0%	\$13,448,678	100.0%
<u>Academic Support</u>						
Salaries	\$1,768,466	75.4%	\$1,762,402	73.7%	\$1,874,410	73.7%
Employee Benefits	295,900	12.6%	359,021	15.0%	261,303	10.3%
Contractual Services	8,816	0.4%	8,748	0.4%	123,668	4.9%
General Materials and Supplies	249,449	10.6%	238,250	10.0%	270,397	10.6%
Conference and Meeting Expense	22,885	1.0%	21,495	0.9%	13,975	0.5%
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%
	\$2,345,516	100.0%	\$2,389,916	100.0%	\$2,543,753	100.0%
<u>Student Services</u>						
Salaries	\$1,818,480	74.3%	\$2,031,657	69.8%	\$2,209,083	73.6%
Employee Benefits	419,232	17.1%	549,345	18.9%	398,417	13.3%
Contractual Services	89,200	3.6%	168,130	5.8%	220,720	7.4%
General Materials and Supplies	94,823	3.9%	130,580	4.5%	150,951	5.0%
Conference and Meeting Expense	27,500	1.1%	29,360	1.0%	20,700	0.7%
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%
	\$2,449,235	100.0%	\$2,909,072	100.0%	\$2,999,871	100.0%

COMPARISONS OF 2018-2019, 2019-2020 and 2020-2021 BUDGET  
By Object

	2018-2019	Percentage	2019-2020	Percentage	2020-2021	Percentage
<u>Public Service/Continuing Education</u>						
Salaries	\$24,783	80.4%	\$20,604	73.7%	\$17,471	77.2%
Employee Benefits	5,833	18.9%	7,232	25.9%	5,062	22.4%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	210	0.7%	100	0.4%	100	0.4%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	\$30,826	100.0%	\$27,936	100.0%	\$22,633	100.0%
<u>Auxiliary Services</u>						
Salaries	\$0	0.0%	\$0	0.0%	\$0	0.0%
Employee Benefits	0	0.0%	0	0.0%	0	0.0%
Contractual Services	0	0.0%	0	0.0%	0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
	\$0	0.0%	\$0	0.0%	\$0	0.0%
<u>Institutional Support - Education</u>						
Salaries	\$3,321,896	54.0%	\$3,553,661	68.8%	\$3,135,347	63.2%
Employee Benefits	403,568	6.6%	508,277	9.8%	355,530	7.2%
Contractual Services	346,685	5.6%	121,935	2.4%	175,962	3.6%
General Materials and Supplies	435,033	7.1%	493,039	9.6%	309,969	6.3%
Conference and Meeting Expense	111,990	1.8%	110,335	2.1%	47,663	1.0%
Fixed Charges	25,000	0.4%	16,500	0.3%	15,340	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	334,350	5.4%	285,650	5.5%	247,815	5.0%
Provision for Contingency	75,000	1.2%	75,000	1.5%	50,000	1.0%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	1,097,725	17.9%	0	0.0%	625,480	12.6%
	\$6,151,247	100.0%	\$5,164,397	100.0%	\$4,963,106	100.0%

COMPARISONS OF 2018-2019, 2019-2020 and 2020-2021 BUDGET  
By Object

	2018-2019	Percentage	2019-2020	Percentage	2020-2021	Percentage
<b>Scholarship, Student Grants, Waivers</b>						
Contractual Services	\$0	0.0%	\$0	0.0%	\$0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Other	329,005	100.0%	340,900	100.0%	387,900	100.0%
	<u>\$329,005</u>	<u>100.0%</u>	<u>\$340,900</u>	<u>100.0%</u>	<u>\$387,900</u>	<u>100.0%</u>
<b>Operation and Maintenance of Plant Operations and Maintenance Fund</b>						
Salaries	\$1,362,788	22.4%	\$1,371,554	22.2%	\$1,265,059	20.4%
Employee Benefits	227,183	3.7%	266,209	4.3%	182,416	2.9%
Contractual Services	2,643,302	43.4%	2,577,758	41.5%	2,637,393	42.4%
General Materials and Supplies	480,123	7.9%	465,877	7.5%	409,037	6.6%
Conference and Meeting Expense	10,915	0.2%	7,045	0.1%	4,274	0.1%
Fixed Charges	17,817	0.3%	44,224	0.7%	53,696	0.9%
Utilities	1,343,810	22.1%	1,473,665	23.7%	1,648,095	26.5%
Capital Outlay	0	0.0%	0	0.0%	11,500	0.2%
Other	0	0.0%	0	0.0%	2,000	0.0%
	<u>\$6,085,938</u>	<u>100.0%</u>	<u>\$6,206,332</u>	<u>100.0%</u>	<u>\$6,213,470</u>	<u>100.0%</u>
<b>Institutional Support - Operations and Maintenance Fund</b>						
Salaries	\$78,242	3.4%	\$61,995	4.1%	\$89,289	9.9%
Employee Benefits	15,741	0.7%	19,125	1.3%	9,144	1.0%
Contractual Services	330,000	14.4%	295,000	19.3%	72,350	7.9%
General Materials and Supplies	43,657	1.9%	59,583	3.9%	24,545	2.7%
Conference and Meeting Expense	1,500	0.1%	5,000	0.3%	4,691	0.5%
Fixed Charges	80,000	3.5%	80,000	5.2%	5,000	0.5%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	10,000	0.4%	6,000	0.4%	5,200	0.6%
Provision for Contingency	50,000	2.2%	50,000	3.3%	25,000	2.7%
Transfer	1,683,365	73.4%	948,750	62.2%	676,760	74.2%
	<u>\$2,292,505</u>	<u>100.0%</u>	<u>\$1,525,453</u>	<u>100.0%</u>	<u>\$911,979</u>	<u>100.0%</u>
<b>TOTAL OPERATING FUNDS</b>	<u>\$33,540,247</u>		<u>\$32,647,721</u>		<u>\$31,491,390</u>	