

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

2025– 2026
ANNUAL BUDGET

5800 GODFREY ROAD
GODFREY, ILLINOIS 62035

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September 16, 2025

Lewis and Clark Community College Citizens and Board of Trustees

RE: COLLEGE BUDGET FOR 2025-2026 FISCAL YEAR
LETTER OF TRANSMITTAL

Dear LC Board of Trustees:

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

The FY 2025-2026 budget is a comprehensive statement of priorities for the College. The budget has been developed with input of all team members of the College, 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 – Improve Lewis & Clark Community College’s Internal & External Stakeholder Engagement
- KD4 – Invest in Data & Technology Transformations

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 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, KD4)
- 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, hybrid and online pathways to students, businesses, industry and the community; (KD1, KD2, KD3, KD4)
- 3) A commitment to provide students and citizens of the district with state-of -the-art information technology and knowledge-based systems; (KD2, KD3, 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, KD3)

- 6) A commitment to a newly implemented progressive maintenance 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, KD4)
- 2) commitment to evidence-based, quality instruction and support services necessary to improving student learning, retention and completion; (KD1, KD2, KD3, KD4)
- 3) involvement of the community in advising, planning and developing college programs and services; (KD2, KD3)
- 4) engagement in community services and resource development to expand the impact of college engagement and presence in the community; (KD3)
- 5) competitive salary adjustments for employee groups and continuation of compensation benefit packages for full-time employees; (KD1, KD2, KD3, KD4)
- 6) the investment in competitive technology and equipment to support college operations and processes; (KD1, KD2, KD3, KD4)
- 7) enhanced instructional technology initiatives to best align with the academic expenditures; (KD1, KD2, KD3, KD4)
- 8) support of adult education workforce programs and transition services at our Scott Bibb Center in Alton; (KD1, KD2, KD3, KD4)
- 9) Implementation of grant initiatives including the Carl D Perkins Career and Technical Education Grant; Adult Education YouthBuild Programs; IDNR Research Programs; National Great Rivers Research and Education Center, and Walton and Illinois EPA grants; among others

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



Dr. Kenneth Trzaska
President

SUMMARY OF 2025-2026 BUDGET BY FUND

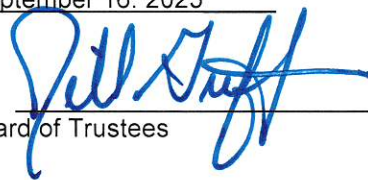
	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	\$18,234,731	\$12,251,429	\$30,486,159
Budgeted Revenues	23,785,533	6,904,954	30,690,487
Budgeted Expenditures	25,814,975	7,582,597	33,397,572
Budgeted Transfers from (to) Other Funds	(263,400)	0	(263,400)
Budgeted Ending Balance	<u>\$15,941,889</u>	<u>\$11,573,786</u>	<u>\$27,515,674</u>

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	\$8,577,006	\$11,207	\$995,943
Budgeted Revenues	17,890,147	75,076	3,324,560
Budgeted Expenditures	18,097,281	72,900	3,233,211
Budgeted Transfers from (to) Other Funds	(798,458)	0	0
Budgeted Ending Balance	<u>\$7,571,414</u>	<u>\$13,383</u>	<u>\$1,087,292</u>

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$7,438,725	\$29,326,154	\$748,452
Budgeted Revenues	11,556,547	45,459,028	1,402,222
Budgeted Expenditures	12,668,197	64,511,690	2,559,934
Budgeted Transfers from (to) Other Funds	1,484,100	(1,484,100)	1,061,858
Budgeted Ending Balance	<u>\$7,811,175</u>	<u>\$8,789,392</u>	<u>\$652,598</u>

The Official Budget, which is accurately summarized in this document, was
Approved by the Board of Trustees on September 16, 2025

ATTEST:
Secretary, Board of Trustees



SUMMARY OF
TOTAL 2025-2026 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	\$8,877,635	\$5,918,424	\$14,796,059	46.6%
BACK TAXES	30,000	20,000	50,000	0.2%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	512,214	341,476	853,690	2.7%
TOTAL LOCAL GOVERNMENT	<u>\$9,419,849</u>	<u>\$6,279,900</u>	<u>\$15,699,749</u>	<u>49.5%</u>
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	\$3,099,602	\$6,000	\$3,105,602	9.8%
ICCB EQUALIZATION GRANTS	656,160	0	656,160	2.1%
ICCB CAREER & TECHNICAL EDUCATION	313,652	0	313,652	1.0%
TOTAL STATE GOVERNMENT	<u>\$4,069,414</u>	<u>\$6,000</u>	<u>\$4,075,414</u>	<u>12.9%</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	\$8,012,548	\$6,000	\$8,018,548	25.2%
FEES	1,789,612	118,775	1,908,387	6.0%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	<u>\$9,802,160</u>	<u>\$124,775</u>	<u>\$9,926,935</u>	<u>31.2%</u>
OTHER SOURCES				
SALES AND SERVICE FEES	\$79,700	\$0	\$79,700	0.3%
FACILITIES REVENUE	0	184,705	184,705	0.6%
INVESTMENT REVENUE	341,900	302,150	644,050	2.0%
OTHER	72,510	7,424	79,934	0.3%
TOTAL OTHER SOURCES	<u>\$494,110</u>	<u>\$494,279</u>	<u>\$988,389</u>	<u>3.2%</u>
INTERFUND TRANSFERS				
RESTRICTED FUND: OTHER	\$1,011,000	\$0	\$1,011,000	3.2%
WORKING CASH		0	0	0.0%
TOTAL INTERFUND TRANSFERS	<u>\$1,011,000</u>	<u>\$0</u>	<u>\$1,011,000</u>	<u>3.2%</u>
TOTAL 2025-2026 BUDGETED	<u>\$24,796,533</u>	<u>\$6,904,954</u>	<u>\$31,701,487</u>	<u>100.0%</u>
FUND BALANCES DECREASE (INCREASE)	<u>\$2,292,842</u>	<u>\$677,643</u>	<u>\$2,970,485</u>	

SUMMARY OF 2025-2026 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	\$12,952,764	\$0	\$12,952,764	37.4%
ACADEMIC SUPPORT	3,185,261	0	3,185,261	9.2%
STUDENT SERVICES	3,301,197	0	3,301,197	9.5%
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	7,417,697	7,417,697	21.4%
INSTITUTIONAL SUPPORT	5,950,753	164,900	6,115,653	17.6%
SCHOLARSHIP,STUDENT GRANTS,WAIVERS	425,000	0	425,000	1.2%
INTERFUND TRANSFERS	1,274,400	0	1,274,400	3.7%
TOTAL 2025-2026 BUDGETED EXPENDITURES	<u>\$27,089,375</u>	<u>\$7,582,597</u>	<u>\$34,671,972</u>	<u>100.0%</u>
BY OBJECT				
SALARIES	\$19,021,322	\$1,326,118	\$20,347,440	58.7%
EMPLOYEE BENEFITS	2,039,917	192,412	2,232,329	6.4%
CONTRACTUAL SERVICES	877,457	3,020,876	3,898,333	11.3%
GENERAL MATERIALS	2,820,889	897,418	3,718,307	10.7%
TRAVEL/CONFERENCE/MEETING EXPENSES	360,240	21,700	381,940	1.1%
FIXED CHARGES	25,000	121,800	146,800	0.4%
UTILITIES	0	1,937,073	1,937,073	5.6%
CAPITAL OUTLAY	0	65,000	65,000	0.2%
OTHER	620,150	200	620,350	1.8%
PROVISION FOR CONTINGENCY	50,000	0	50,000	0.1%
INTERFUND TRANSFERS	1,274,400	0	1,274,400	3.7%
TOTAL 2025-2026 BUDGETED EXPENDITURES	<u>\$27,089,375</u>	<u>\$7,582,597</u>	<u>\$34,671,972</u>	<u>100.0%</u>

2025-2026 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	\$10,878,998	
EMPLOYEE BENEFITS	899,556	
CONTRACTUAL SERVICES	228,099	
GENERAL MATERIALS AND SUPPLIES	909,361	
TRAVEL/CONFERENCE/MEETING EXPENSES	36,750	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		
		\$12,952,764
ACADEMIC SUPPORT		
SALARIES	\$1,909,850	
EMPLOYEE BENEFITS	257,373	
CONTRACTUAL SERVICES	68,833	
GENERAL MATERIALS AND SUPPLIES	925,335	
TRAVEL/CONFERENCE/MEETING EXPENSES	23,870	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$3,185,261
STUDENT SERVICES		
SALARIES	\$2,533,579	
EMPLOYEE BENEFITS	404,352	
CONTRACTUAL SERVICES	171,075	
GENERAL MATERIALS AND SUPPLIES	118,441	
TRAVEL/CONFERENCE/MEETING EXPENSES	73,750	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$3,301,197

2025-2026 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
SALARIES	\$3,698,895	
EMPLOYEE BENEFITS	478,636	
CONTRACTUAL SERVICES	409,450	
GENERAL MATERIALS AND SUPPLIES	867,752	
TRAVEL/CONFERENCE/MEETING EXPENSES	225,870	
FIXED CHARGES	25,000	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	195,150	
PROVISION FOR CONTINGENCY	50,000	
		\$5,950,753
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	425,000	
		\$425,000
INTERFUND TRANSFERS		
AUXILIARY FUND	\$1,240,020	
RESTRICTED PURPOSES FUND	34,380	
		\$1,274,400
GRAND TOTAL		<u>\$27,089,375</u>

2025-2026 ESTIMATED EXPENDITURES
EDUCATION FUND

		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
	INSTRUCTION LIBERAL ARTS											
1010-411	SOCIOLOGY	25,020		47		600						25,667
1010-412	PSYCHOLOGY	84,636		326		1,010						85,972
1010-413	GEOGRAPHY	12,570				100						12,670
1010-414	APPLIED PSYCHOLOGY	30,168				10,000						40,168
1010-415	ENGLISH	94,692		326		6,510						101,528
1010-416	HISTORY	20,052		23		875						20,950
1010-417	POLITICAL SCIENCE	30,168				150						30,318
1010-418	SPEECH	49,740		210		1,250						51,200
1010-419	ANTHROPOLOGY	5,028				250						5,278
1010-420	COMMUNICATIONS	27,594		23		810						28,427
1010-421	SIGN LANGUAGE	2,514				100						2,614
1010-422	TEACHER EDUCATION	17,538		23	3,000	500						21,061
1010-423	ART	101,633		109	1,300	24,010						127,052
1010-424	MUSIC	108,972		466	6,100	12,785						128,323
1010-425	PHILOSOPHY	50,280				400						50,680
1010-426	FOREIGN LANGUAGE	3,352				25						3,377
1010-429	LITERATURE	34,656		210		100						34,966
1010-430	HUMANITIES	4,968		23		110						5,101
1010-432	HUMAN SERVICES	12,450		61		800						13,311
1010-488	LIBERAL ARTS ADMINISTRATION	2,124,438		226,627		1,996	8,050					2,361,111
	TOTAL BUDGETED	2,840,469		228,474	10,400	62,381	8,050					3,149,774

		2025-2026 ESTIMATED EXPENDITURES											
		EDUCATION FUND											
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL	
MATH AND SCIENCE													
1010-611	MATHEMATICS	170,371		1,228		25,435						197,034	
1010-612	PHYSICS	21,775		31		2,500						24,306	
1010-613	PHYSICAL SCIENCE	37,708		203		2,000						39,911	
1010-614	CHEMISTRY	70,114		218	15,000	10,000						95,332	
1010-615	BIOLOGY	187,097		938	13,000	35,000						236,035	
1010-688	MATH AND SCIENCE ADMINISTRATION	1,746,902		182,950		421	2,050					1,932,323	
	TOTAL BUDGETED	2,233,967		185,568	28,000	75,356	2,050					2,524,941	
BUSINESS													
1020-111	ACCOUNTING	36,019		318		105						36,442	
1020-112	MANAGEMENT	27,294		140		100						27,534	
1020-113	MARKETING	17,379		70		100						17,549	
1020-116	COMPUTER GRAPHICS/WEB DESIGN	34,956		93	250	24,878						60,177	
1020-117	CHILDHOOD DEVELOPMENT	42,618		47		3,010						45,675	
1020-118	MASS COMMUNICATIONS	79,306	8,040	7,966	6,500	10,644						112,456	
1020-119	ECONOMICS	61,532		187		125						61,844	
1020-120	REAL ESTATE	14,615				450						15,065	
1020-121	BUSINESS	39,804		233		185						40,222	
1020-123	FIRE SCIENCE	58,660			1,100	3,210						62,970	
1020-125	CRIMINAL JUSTICE	39,344		342		3,515						43,201	
1020-127	PARALEGAL	46,806		373		6,600						53,779	
1020-130	HEALTH INFORMATION MEDICAL CODING	12,887				3,000						15,887	
1020-188	BUSINESS ADMINISTRATION	736,296		81,283		400	1,750					819,729	
	TOTAL BUDGETED	1,247,516	8,040	91,062	7,850	56,322	1,750					1,412,530	

2025-2026 ESTIMATED EXPENDITURES EDUCATION FUND												
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
ALLIED HEALTH												
1040-711	OCCUPATIONAL THERAPY ASSISTANT	61,190		267	18,365	30,000						109,822
1040-712	NURSING	128,172	600	976	11,430	289,795						428,973
1040-713	NURSE ASSISTANT	99,087		185	6,000	5,005						110,277
1040-714	DENTAL ASSISTING	76,880		410	13,190	16,020						106,500
1040-715	DENTAL HYGIENE	278,746		318	17,100	139,618						435,782
1040-717	EXERCISE SCIENCE	20,385		194		500						21,079
1040-719	PHYSICAL EDUCATION	22,442			176	300						22,918
1040-720	PARAMEDICINE	38,608		117	8,700	13,000						60,425
1040-721	EMERGENCY MEDICAL TREATMENT	49,541		124	5,000	4,795						59,460
1040-722	MEDICAL ASSISTING	86,194		506	7,000	8,925						102,625
1040-723	PHARMACY TECHNICIAN	6,000		57	11,500	3,000						20,557
1040-788	ALLIED HEALTH DIVISION	2,057,978		235,772		500	23,300					2,317,550
	TOTAL BUDGETED	2,923,223	600	238,926	98,461	511,458	23,300					3,795,968
TECHNOLOGY												
1030-314	COMPUTER INFORMATION SYSTEMS	29,848		124		505						30,477
1030-315	AUTOMOTIVE TECHNOLOGY	23,365	5,549	211	12,174	40,040						81,339
1030-316	DRAFTING/CAD TECHNOLOGY	81,780	5,640	2,842	3,000	12,500						105,762
1030-318	COMPUTER NETWORK & SYS TECH	47,166		491	500	10,000						58,157
1030-320	WELDING	112,478	7,200	445	25,000	98,750						243,873
1030-322	PROCESS OPERATIONS TECHNOLOGY	66,276		430	2,000	15,580						84,286
1030-324	RESTORATION ECOLOGY	9,158	13,200	23	4,600	6,319						33,300
1030-327	TRUCK DRIVING	111,999		19,873	34,544	19,500						185,916
1030-388	TECHNOLOGY ADMINISTRATION	921,995		123,011		500	1,100					1,046,606
	TOTAL BUDGETED	1,404,065	31,589	147,450	81,818	203,694	1,100					1,869,716

2025-2026 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	29,900			1,570	150						31,620
	TOTAL BUDGETED	29,900			1,570	150						31,620
	ADULT EDUCATION											
1060-006	ADULT EDUCATION-PART TIME	20,000										20,000
1060-088	ADULT EDUCATION	139,629		8,086			500					148,215
	TOTAL BUDGETED	159,629		8,086			500					168,215
	TOTAL BUDGETED INSTRUCTION	10,838,769	40,229	899,556	228,099	909,361	36,750					12,952,764

		2025-2026 ESTIMATED EXPENDITURES EDUCATION FUND										
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
ACADEMIC SUPPORT												
2010-000	LIBRARY CENTER	368,971	10,200	45,527	21,233	94,888	800					541,619
2020-000	COMMUNICATION/AV SERVICES	121,625		25,298	500	33,575	3,000					183,998
2040-000	ACADEMIC COMPUTING	432,171	4,509	58,806	10,000	575,100	3,250					1,083,836
2040-001	TECH ENHANCED LEARNING	141,527	2,040	20,479		700	4,600					169,346
2080-001	ACADEMIC AFFAIRS ADMN	126,696		15,325	11,000	726	3,300					157,047
2080-002	LIBERAL ARTS & BUSINESS ADMN	115,520		17,727	500	1,025	420					135,192
2080-006	MATH/SCIENCE/TECH ADMN	86,735		12,646								99,381
2080-007	HEALTH SCIENCES ADMN	127,948		20,696		621	700					149,965
2080-004	TEACHING & LEARNING ASSESSMENT	113,768		10,738	25,600	13,400	1,800					165,306
2080-005	PROMOTIONS					203,500						203,500
2090-001	STUDENT SUCCESS CENTER	248,740	9,400	30,131		1,800	6,000					296,071
TOTAL BUDGETED-ACADEMIC SUPPORT		1,883,701	26,149	257,373	68,833	925,335	23,870					3,185,261
STUDENT SERVICES												
3010-000	ADMISSIONS & RECORDS	203,255	4,800	53,792	18,000	31,000	7,000					317,847
3010-001	CEC - CARLINVILLE	95,351		20,220		375	2,300					118,246
3010-002	CEC - JERSEYVILLE	96,031		20,490		650	2,000					119,171
3010-004	CEC - EDWARDSVILLE	212,074		22,250		1,050	1,300					236,674
3010-008	HIGH SCHOOL PARTNERSHIP	131,594		20,120		4,421	7,350					163,485
3010-009	COMMENCEMENT				600	25,000	3,100					28,700
3010-010	RECRUITMENT	57,716		9,657	4,500	12,255	5,000					89,128
3020-000	COUNSELING	120,150	3,000	19,005	17,875	2,560	4,700					167,290
3020-001	ASSESSMENT SERVICES	126,329		30,171		17,000						173,500

		2025-2026 ESTIMATED EXPENDITURES EDUCATION FUND										
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
STUDENT SERVICES - CONTINUED												
3020-002	ADVISING	533,364		91,040		1,005	9,000					634,409
3020-003	WORKFORCE INVESTMENT ADMN	15,000	1,200		18,500	1,000	1,500					37,200
3040-000	FINANCIAL AID	453,796	3,490	62,232	4,100	17,850	7,500					548,968
3060-000	STUDENT ACTIVITIES	150,952		22,162		380						173,494
3080-000	DIVERSITY AND INCLUSION	38,626	1,200	4,711	22,500	1,550	10,000					78,587
3080-001	VETERAN'S SERVICES	10,812		128		600	5,000					16,540
3080-002	SPECIAL LEARNING NEEDS	71,760		10,339	85,000	740	1,000					168,839
3080-003	STUDENT SERVICES ADMIN	203,079		18,035		1,005	7,000					229,119
TOTAL BUDGETED-STUDENT SUPPORT SERVICES		2,519,889	13,690	404,352	171,075	118,441	73,750					3,301,197
INSTITUTIONAL SUPPORT												
8010-001	PRESIDENT'S OFFICE	377,742		36,616	30,000	19,720	73,000					537,078
8010-002	ENROLLMENT ADMN	157,203		11,150		530	6,900					175,783
8010-003	ADMINISTRATION & COMM SERV ADMN	206,949		11,179		200	1,000					219,328
8010-004	VP, ACADEMIC AFFAIRS	183,051		14,109		200	600					197,960
8010-011	STRATEGIC INITIATIVES				7,500						92,500	100,000
8020-003	FINANCE	905,588		115,458	1,650	26,579	10,900					1,060,175
8030-001	MARKETING/PUBLIC RELATIONS	318,239		53,416	8,600	36,400	3,500					420,155
8030-002	LCCC DEVELOPMENT	40,131		1,038								41,169
8040-001	HUMAN RESOURCES	362,980		62,741	14,700	72,313	21,470				27,650	561,854
8040-002	POST OFFICE & RECEIVING	57,041	7,850	10,045	15,500	15,780						106,216
8040-003	PURCHASING	91,364		24,044		6,149						121,557
8040-004	OFFICE SERVICES		5,760		18,000	55,375						79,135
8050-000	BOARD OF TRUSTEES				20,000	9,615	20,500					50,115

2025-2026 ESTIMATED EXPENDITURES EDUCATION FUND												
		SALARIES (510)	SALARIES (518-519)	BENEFITS CONTRACTUAL (520)	(530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
INSTITUTIONAL SUPPORT - CONTINUED												
8060-001	INSTITUTIONAL EXPENSES	75,000		15,000	80,000	115,000	8,000	25,000			75,000	393,000
8060-002	DUES					39,541						39,541
8060-003	GRANTS DEVELOPMENT				25,000							25,000
8060-004	HIGHER LEARNING COMMISSION				3,000		4,000					7,000
8060-011	STRATEGIC PLAN INITIATIVES				70,000	80,000	50,000					200,000
8060-805	LCCC-NGRREC					5,000	15,000					20,000
8070-000	INSTITUTIONAL RESEARCH	96,413		12,795	16,000	1,350						126,558
8080-001	DATA PROCESSING	813,584		111,045	99,500	384,000	11,000					1,419,129
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT	3,685,285	13,610	478,636	409,450	867,752	225,870	25,000			195,150	5,900,753
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS												
9010-000	SCHOLARSHIPS/GRANTS										425,000	425,000
	TOTAL BUDGETED-SCHOLARSHIP,STUDENT GRANTS AND WAIVERS										425,000	425,000
CONTINGENCY												
01-0-0000000- 6000000000	CONTINGENCY										50,000	50,000
	TOTAL BUDGETED-CONTINGENCY										50,000	50,000
TRANSFERS												
01-0-0000000 7101000000	TRANSFER-INVESTMENT REVENUE										1,274,400	1,274,400
	TOTAL BUDGETED-TRANSFERS										1,274,400	1,274,400
	TOTAL EDUCATION FUND	18,927,644	93,678	2,039,917	877,457	2,820,889	360,240	25,000			1,944,550	27,089,375

2025-2026 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	\$1,264,418	
EMPLOYEE BENEFITS	\$187,052	
CONTRACTUAL SERVICES	\$2,963,676	
GENERAL MATERIALS AND SUPPLIES	\$857,228	
TRAVEL/CONFERENCE/MEETING EXPENSES	\$21,450	
FIXED CHARGES	\$121,800	
UTILITIES	\$1,937,073	
CAPITAL OUTLAY	65,000	
OTHER	0	
		\$7,417,697
INSTITUTIONAL SUPPORT		
SALARIES	\$61,700	
EMPLOYEE BENEFITS	5,360	
CONTRACTUAL SERVICES	57,200	
GENERAL MATERIALS AND SUPPLIES	40,190	
TRAVEL/CONFERENCE/MEETING EXPENSES	250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	200	
PROVISION FOR CONTINGENCY	0	
		\$164,900
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$0	
RESTRICTED PURPOSES FUND	0	
		\$0
GRAND TOTAL		<u>\$7,582,597</u>

2025-2026 ESTIMATED EXPENDITURES OPERATIONS AND MAINTENANCE FUND												
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
OPERATION & MAINTENANCE OF PLANT												
7010-000	MAINTENANCE & GROUNDS	902,186		130,136	513,200	614,250	15,000			40,000		2,214,772
7020-000	CUSTODIAL				1,309,500	8,000						1,317,500
7030-000	GROUNDS	80,485	3,000	13,602	394,920	20,578	500					513,085
7040-000	SECURITY	107,710		17,247	545,556	36,750	5,500					712,763
7050-000	TRANSPORTATION					58,200		119,800				178,000
7060-000	PLANT UTILITIES								1,747,008			1,747,008
7060-001	TELECOMMUNICATIONS	74,971		10,369	75,000	42,150	300		84,740			287,530
7080-000	PLANT ADMINISTRATION	96,066		15,698		800	150					112,714
7090-001	CEC - CARLINVILLE				7,500	2,500			22,000			32,000
7090-002	CEC - JERSEYVILLE								21,450			21,450
7090-003	CEC - BETHALTO				15,000	10,000		2,000	9,600			36,600
7090-004	N.O. NELSON				55,000	35,000			20,000	15,000		125,000
7090-006	THE SCOTT BIBB CENTER				30,000	20,000			16,275	10,000		76,275
7090-007	MANNIE JACKSON CENTER FOR HUMANITIES				18,000	9,000			16,000			43,000
	TOTAL BUDGETED-OPERATION & MAINTENANCE OF PLANT	1,261,418	3,000	187,052	2,963,676	857,228	21,450	121,800	1,937,073	65,000		7,417,697
INSTITUTIONAL SUPPORT - OPERATIONS & MAINTENANCE FUND												
8060-000	INSTITUTIONAL EXPENSE	25,000		200	27,200						200	52,600
8060-120	INSTITUTIONAL - GREEN CAMPUS	36,700		5,160	30,000	40,190	250					112,300
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT- OPERATIONS & MAINTENANCE FUND	61,700		5,360	57,200	40,190	250				200	164,900
CONTINGENCY												
02-0-0000000- 6000000000	CONTINGENCY											
	TOTAL BUDGETED-CONTINGENCY											
TRANSFERS												
02-0-0000000- 7101000000	TRANSFERS OUT											
TOTAL BUDGETED-TRANSFERS												
	TOTAL BUDGETED OPERATIONS & MAINT FUND	1,323,118	3,000	192,412	3,020,876	897,418	21,700	121,800	1,937,073	65,000	200	7,582,597

2025-2026 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$2,965,468	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$2,975,468
STATE GOVERNMENT SOURCES		
DAYCARE AND MONTESSORI	\$1,650,000	
ENGINEERING ANNEX	1,700,000	
GREENHOUSE	875,000	
HASKELL	309,486	
FIRE ALARM PROJECT	251,256	
MAIN COMPLEX	36,577,343	
		\$41,363,085
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	\$0	
INVESTMENT REVENUE	1,120,475	
DEBT CERTIFICATE REVENUE	0	
OTHER	0	
		\$1,120,475
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	\$0	
		\$0
GRAND TOTAL		<u>\$45,459,028</u>
FUND BALANCES DECREASE (INCREASE)		\$20,536,762

2025-2026 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	\$2,027,093	
NO NELSON	\$727,027	
SCOTT BIBB	\$8,950	
FIELD STATION	\$44,788	
ENGINEERING ANNEX	\$2,266,667	
GREENHOUSE	\$1,166,667	
MAIN COMPLEX	\$55,333,907	
HASKELL	\$1,582,873	
HATHEWAY	\$53,289	
RIVERBEND ARENA	\$39,473	
RINGHAUSEN	\$380,540	
MCPIKE / TEMPLIN	\$175,232	
TRIMPE/ ERICKSON / WEBER WORKFORCE	\$37,144	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES	\$503,040	
PARKING LOTS AND ROADS	\$165,000	
		\$64,511,690
INTERFUND TRANSFERS		
BOND & INTEREST FUND	\$1,484,100	
		\$1,484,100
GRAND TOTAL		<u>\$65,995,790</u>

2025-2026 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$11,536,547	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$11,556,547
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	\$1,484,100	
		\$1,484,100
GRAND TOTAL		<u>\$13,040,647</u>
FUND BALANCES DECREASE (INCREASE)		(\$372,450)

2025-2026 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	\$2,544	
DEBT PRINCIPAL RETIRED	10,525,000	
INTEREST ON BONDS	2,140,653	
		\$12,668,197
GRAND TOTAL		<u>\$12,668,197</u>

2025-2026 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
FOOD SERVICE	\$85,500	
BOOKSTORE	80,000	
COPY SERVICE	45,035	
ATHLETICS	831,425	
CAMPUS VENDING	3,500	
CAMPUS EVENTS	152,000	
FABRICATION LAB	26,600	
STUDENT ACTIVITIES FEES	178,162	
		\$1,402,222
INTERFUND TRANSFERS		
EDUCATION FUND	\$1,240,020	
		\$1,240,020
GRAND TOTAL		<u>\$2,642,242</u>
FUND BALANCES DECREASE (INCREASE)		\$95,854

2025-2026 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
FOOD SERVICE		
SALARIES	\$10,518	
EMPLOYEE BENEFITS	1,512	
CONTRACTUAL SERVICES	27,500	
GENERAL MATERIALS AND SUPPLIES	9,000	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	35,000	
OTHER	0	
		\$83,530
COPY SERVICE		
SALARIES	\$7,917	
EMPLOYEE BENEFITS	2,007	
CONTRACTUAL SERVICES	20,500	
GENERAL MATERIALS AND SUPPLIES	35,450	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$65,874
ATHLETICS		
SALARIES	\$629,411	
EMPLOYEE BENEFITS	100,267	
CONTRACTUAL SERVICES	98,819	
GENERAL MATERIALS AND SUPPLIES	109,268	
TRAVEL/CONFERENCE/MEETING EXPENSES	129,000	
FIXED CHARGES	71,680	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	933,000	
		\$2,071,445

2025-2026 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	\$121,142	
EMPLOYEE BENEFITS	18,351	
CONTRACTUAL SERVICES	200	
GENERAL MATERIALS AND SUPPLIES	803	
TRAVEL/CONFERENCE/MEETING EXPENSES	50	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	40,000	
OTHER	75,000	
		\$255,546
CAMPUS VENDING		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	0	
GENERAL MATERIALS AND SUPPLIES	1,500	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$1,500
FABRICATION LAB		
SALARIES	\$65,778	
EMPLOYEE BENEFITS	7,361	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,400	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$82,039
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	\$178,162	
		\$178,162
GRAND TOTAL		<u>\$2,738,096</u>

		2025-2026 ESTIMATED EXPENDITURES AUXILIARY ENTERPRISES FUND										
		SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
AUXILIARY ENTERPRISES												
6010-061+461	DINING SERVICES	10,518		1,512	27,500	9,000				35,000		83,530
6040-064	ATHLETICS	629,411		100,267	98,819	109,268	129,000	71,680			933,000	2,071,445
6090-063	COPY SERVICE	7,917		2,007	20,500	35,450						65,874
6090-066	CAMPUS VENDING					1,500						1,500
6090-067	CAMPUS EVENTS	121,142		18,351	200	803	50			40,000	75,000	255,546
6090-068	FABRICATION LAB	65,778		7,361	500	8,400						82,039
TOTAL BUDGETED-AUXILIARY ENTERPRISES		834,766		129,498	147,519	164,421	129,050	71,680		75,000	1,008,000	2,559,934
TRANSFERS												
05-0-0000065-7102000000	STUDENT ACTIVITIES										178,162	178,162
TOTAL BUDGETED-TRANSFERS											178,162	178,162
TOTAL BUDGETED AUXILIARY ENTERPRISES FUND		834,766		129,498	147,519	164,421	129,050	71,680		75,000	1,186,162	2,738,096

2025-2026 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$75,076	
BACK TAXES	0	
CHARGEBACK REVENUE	0	
OTHER	0	
		\$75,076
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER	0	
		\$0
GRAND TOTAL		<u>\$75,076</u>
FUND BALANCES DECREASE (INCREASE)		(\$2,176)

2025-2026 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	\$72,900	
OTHER	0	
		\$72,900
GRAND TOTAL		<u>\$72,900</u>

2025-2026 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	\$3,309,560	
BACK TAXES	10,000	
CHARGEBACK REVENUE	5,000	
OTHER		
		\$3,324,560
OTHER SOURCES		
INVESTMENT REVENUE	\$0	
OTHER		
		\$0
GRAND TOTAL		<u>\$3,324,560</u>
FUND BALANCES DECREASE (INCREASE)		(\$91,349)

2025-2026 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	\$105,583	
EMPLOYEE BENEFITS	15,510	
CONTRACTUAL SERVICES	43,804	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$164,897
CUSTODIAL		
SALARIES	\$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	146,000	
FIXED CHARGES	0	
OTHER	0	
		\$146,000
SECURITY		
SALARIES	\$137,896	
EMPLOYEE BENEFITS	15,507	
CONTRACTUAL SERVICES	1,319,361	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		\$1,472,764
INSTITUTIONAL SUPPORT		
SALARIES	\$76,232	
EMPLOYEE BENEFITS	391,318	
CONTRACTUAL SERVICES	182,000	
FIXED CHARGES	800,000	
OTHER	0	
		\$1,449,550
GRAND TOTAL		<u>\$3,233,211</u>

2025-2026 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
State Government Sources		
ICCB ABE-GED (State Basic)	\$257,014	
ICCB State Performance	76,535	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	75,000	
LC Reading Service	17,438	
IGEN Lead Member Award	15,000	
IDNR Heritage Grant	84,580	
IDNR Special Furbearer (8090892)	2,435	
IDNR Special Furbearer (8090889)	75,000	
IEPA NGRREC/NGRREC State Approp	2,000,000	
IL YouthBuild Coalition State YB grant thru ISBE	329,000	
CEJA Workforce Hub	1,053,874	
CEJA Climate Works	288,727	
Digital Instruction	56,000	
Taking Back the Trades	300,000	
NonCredit Workforce	100,000	\$4,760,403
Federal Government Sources		
Federal Work Study	\$117,372	
Federal Supplemental Ed. Opportunity Grant	159,554	
Federal PELL Grant	5,286,195	
Direct Loan Program	1,720,625	
YouthBuild	603,788	
AmeriCorps YouthBuild	83,000	
Carl Perkins Program	355,517	
ICCB Federal Basic Adult Ed and Literacy	194,344	
ICCB Federal EL/Civics	41,689	
Madison County (CSBG) Vocational Skills Training	15,663	
Talent Search Program	342,465	
Upward Bound	384,201	
Living with Wildlife	450,000	
CESU Hydrology and Soil Vegetation	22,770	
U of I CINET	32,290	
Boltonia Decurrens	177,885	
EPA Legacy effects of Surface Mining	124,308	
CPR Wetlands Evaluation in Illinois	192,840	
Illinois Water Resources Center Annual Program	7,952	
Floodplain Vegetation Status and Trends Monitoring	77,578	
USGS Forest Canopy Loss	35,741	
NSF: Using NEON Data	187,450	
NRCS-CESU-CRP Agricultural Conservation Easmt	892,880	\$11,516,087
Other Sources		
Music Prep Program	\$80,000	
Student Organizations	30,000	
Athletic Organizations	125,000	
Center for Excellence in Teaching & Learning	2,000	
College for Kids	160,000	
College for Life	303,000	
Self Insurance Reimbursement Account	75,000	
Other Scholarships	20,000	
RiverWatch	300	
Center For Workforce Training	200,000	
Technology Plan	21,475	
Federal Work Study-(25% Matching)	38,679	
Supported College Transition Program	62,885	
Swarovski Grant	100,000	
McKnight Foundation	131,628	
Walton Family Foundation	265,890	\$1,613,657
Interfund Transfers		
Education Fund:	\$34,380	
Auxiliary Enterprises Fund: Student Organizations	178,162	\$212,542
GRAND TOTAL		\$18,102,689
Fund Balances Decrease (Increase)		\$1,005,592

2024-2025 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND

	Expense	Totals
Instruction		
ICCB ABE-GED (State Basic)	\$257,014	
ICCB State Performance	76,535	
ICCB Federal Basic Adult Ed and Literacy	194,344	
ICCB Federal EL/Civics	41,689	
Madison County (CSBG) Vocational Skills Training	15,663	\$585,245
Academic Support		
Center for Excellence in Teaching & Learning	\$2,000	
Program Improvement Grant	31,365	
Technology Support	130,000	\$163,365
Student Services		
Federal Work Study	\$146,715	
Federal Supplemental Ed. Opportunity Grant	149,582	
Federal PELL Grant	5,290,000	
Direct Loan Program	1,720,625	
Carl Perkins Program	355,517	
Other Scholarships	20,000	\$7,682,439
Public Service/Continuing Education		
Music Prep Program	\$80,000	
YouthBuild	603,788	
AmeriCorps YouthBuild	83,000	
IL YouthBuild Coalition State YB grant thru ISBE	329,000	
Center For Workforce Training	200,000	
College for Kids	160,000	
College for Life	316,700	
Swarovski Grant	100,000	
Talent Search Program	342,465	
Upward Bound	384,201	
LC Reading Service	22,670	
IGEN Lead Member Award	15,000	
CEJA Workforce Hub	1,053,674	
CEJA Climate Works	288,727	
Digital Instruction	58,000	
NonCredit Workforce	100,000	
Secretary of State - Family Literacy	50,000	
Secretary of State - Literacy	75,000	
Supported College Transition Program	52,000	
Aspire	5,000	
RiverWatch	300	
IEPA NGRREC/NGRREC State Approp	2,000,000	
NSF: Using NEON Data	187,450	\$6,504,975
Auxiliary Services		
Athletic Organizations	\$100,000	
Student Organizations	30,000	\$130,000
Institutional Support		
Self Insurance Reimbursement Account	\$75,000	
Technology Plan	402,500	
NRCS-CESU-CRP Agricultural Conservation Easmt	892,860	
Living with Wildlife	450,000	
IDNR Heritage Grant	64,580	
IDNR Special Furbearer (8090892)	2,435	
IDNR Special Furbearer (8090889)	75,000	
CESU Hydrology and Soil Vegetation	22,770	
U of I CINET	32,290	
Boltonia Decurrens	177,885	
EPA Legacy effects of Surface Mining	124,308	
CPR Wetlands Evaluation in Illinois	192,840	
Illinois Water Resources Center Annual Program	7,952	
Floodplain Vegetation Status and Trends Monitoring	77,578	
USGS Forest Canopy Loss	35,741	
McKnight Foundation	131,628	
Walton Family Foundation	265,890	\$3,031,257
Interfund Transfers		
Education Fund: Other	\$1,011,000	\$1,011,000
GRAND TOTAL		\$19,108,281

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
5404002000	Computer Software
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
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

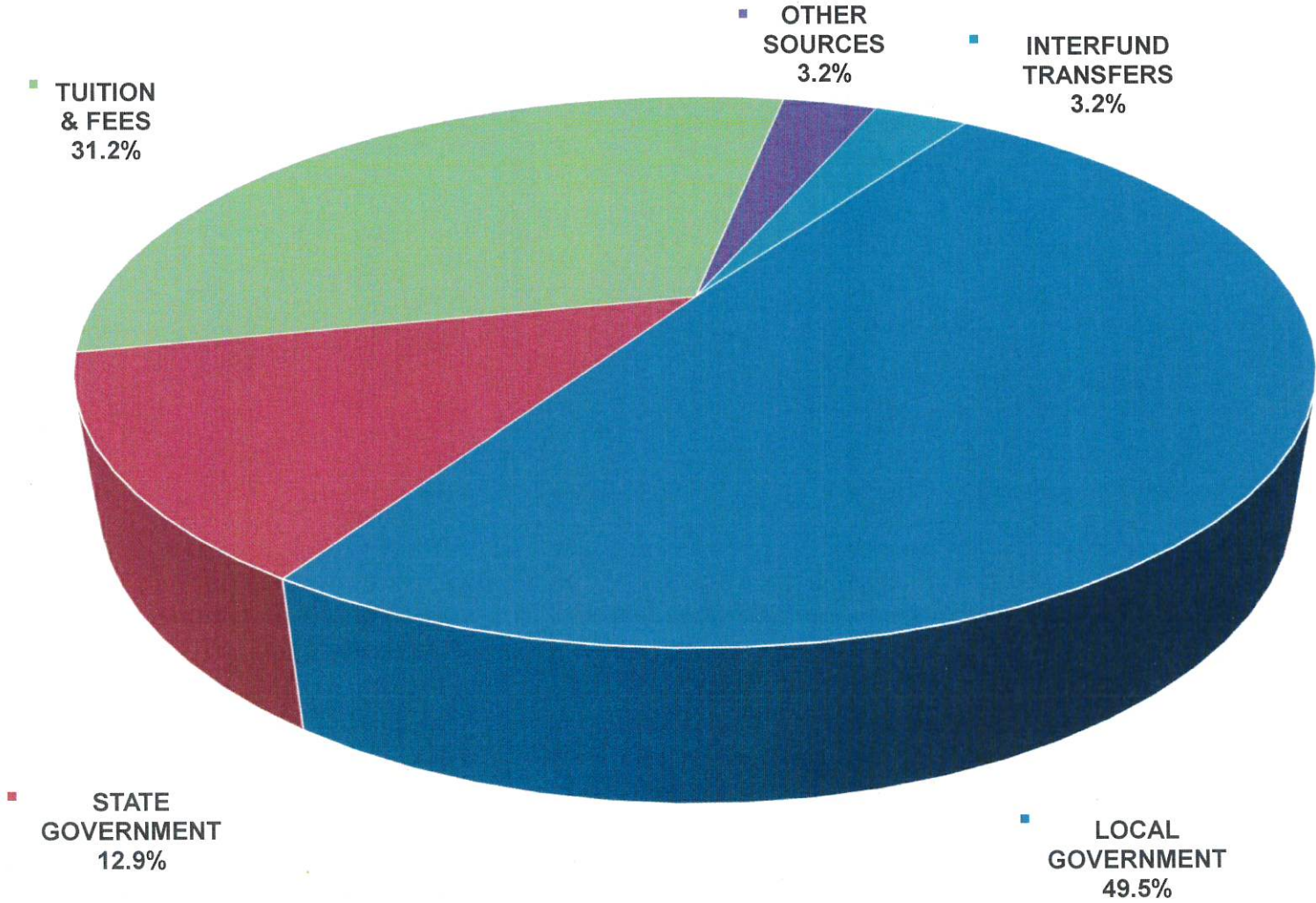
This category includes activities in the form of grants to student, prizes and awards, charge backs, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Revenue

	2024-2025 Budget	2025-2026 Budget	Difference	Percentage of Increase	2024-2025 Budget Percentage	2025-2026 Budget Percentage
Local Taxes	\$14,216,617	\$14,796,059	\$579,442	4.1%	44.8%	46.7%
Back Taxes	50,000	50,000	\$0	0.0%	0.2%	0.2%
Chargeback Revenue	0	0	\$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	589,011	853,690	\$264,679	44.9%	1.9%	2.7%
Illinois Community College Board	3,480,349	3,761,762	\$281,413	8.1%	11.0%	11.9%
ICCB Career & Technical Education	313,652	313,652	\$0	0.0%	1.0%	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	9,144,793	9,926,935	\$782,142	8.6%	28.8%	31.3%
Other	687,464	988,389	\$300,925	43.8%	2.2%	3.1%
Interfund Transfers	3,216,711	1,011,000	-\$2,205,711	-68.6%	10.1%	3.1%
	<u>\$31,698,597</u>	<u>\$31,701,487</u>	<u>\$2,890</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>

2025-2026 ESTIMATED REVENUES



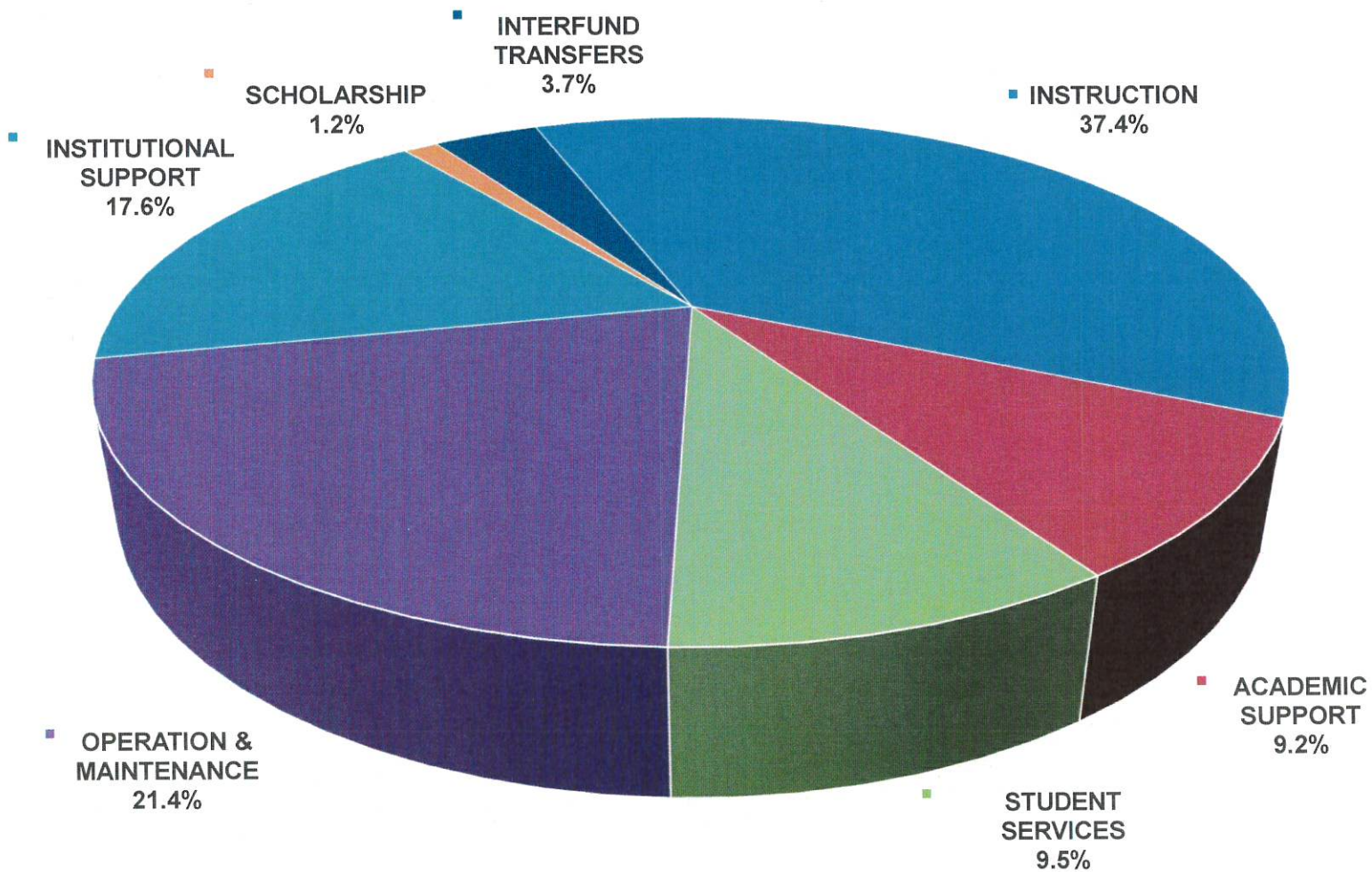
LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Expenditures

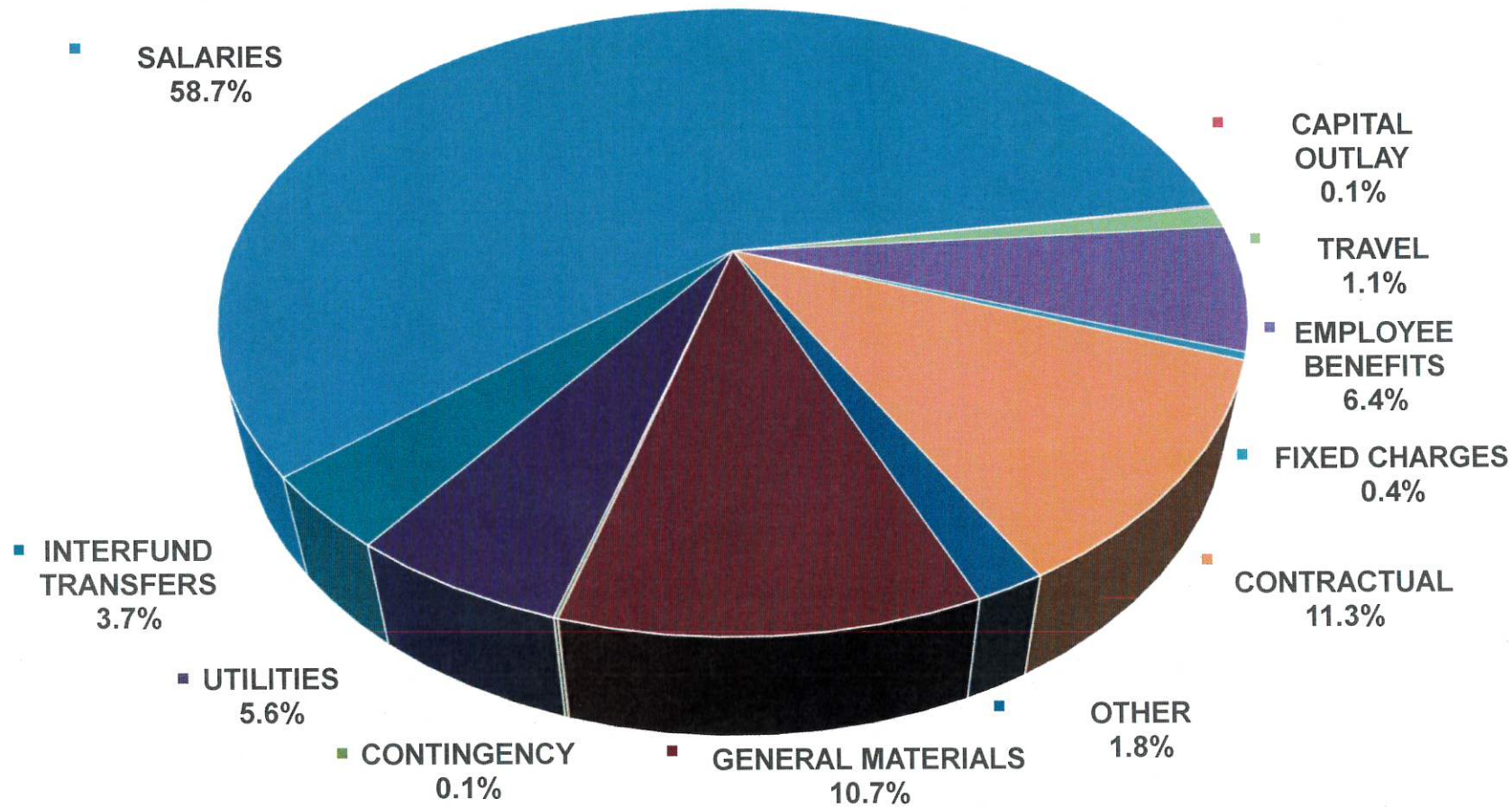
By Program	2024-2025 Budget	2025-2026 Budget	Difference	Percentage of Increase	2024-2025 Budget Percentage	2025-2026 Budget Percentage
Instruction	\$13,195,021	\$12,952,764	-\$242,257	-1.8%	37.5%	37.4%
Academic Support	3,101,418	3,185,261	83,843	2.7%	8.8%	9.2%
Student Services	3,186,925	3,301,197	114,272	3.6%	9.0%	9.5%
Public Service/Continuing Ed	0	0	0	0.0%	0.0%	0.0%
Operation & Maintenance	7,573,747	7,417,697	-156,050	-2.1%	21.5%	21.4%
Institutional Support	6,630,041	6,115,653	-514,388	-7.8%	18.8%	17.6%
Scholarship, Student Grants, Waivers	440,000	425,000	-15,000	-3.4%	1.2%	1.2%
Transfers	1,113,428	1,274,400	160,972	14.5%	3.2%	3.7%
	<u>\$35,240,580</u>	<u>\$34,671,972</u>	<u>-\$568,608</u>	<u>-1.6%</u>	<u>100.0%</u>	<u>100.0%</u>

By Object	2024-2025 Budget	2025-2026 Budget	Difference	Percentage of Increase	2024-2025 Budget Percentage	2025-2026 Budget Percentage
Salaries	\$20,958,565	\$20,347,440	-\$611,125	-2.9%	59.5%	58.7%
Employee Benefits	2,546,604	2,232,329	-314,275	-12.3%	7.2%	6.4%
Contractual Services	3,891,665	3,898,333	6,668	0.2%	11.0%	11.3%
General Materials and Supplies	3,331,835	3,718,307	386,472	11.6%	9.5%	10.7%
Conference and Meeting Expense	400,444	381,940	-18,504	-4.6%	1.1%	1.1%
Fixed Charges	119,513	146,800	27,287	22.8%	0.3%	0.4%
Utilities	2,100,880	1,937,073	-163,807	-7.8%	6.0%	5.6%
Capital Outlay	25,600	65,000	39,400	0.0%	0.1%	0.2%
Other	702,046	620,350	-81,696	-11.6%	2.0%	1.8%
Provision for Contingency	50,000	50,000	0	0.0%	0.1%	0.1%
Transfers	1,113,428	1,274,400	160,972	14.5%	3.2%	3.7%
	<u>\$35,240,580</u>	<u>\$34,671,972</u>	<u>-\$568,608</u>	<u>-1.6%</u>	<u>100.0%</u>	<u>100.0%</u>

2025-2026 BUDGETED EXPENDITURES BY PROGRAM



2025-2026 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2023-2024, 2024-2025 and 2025-2026 BUDGET
By Object

	2023-2024	Percentage	2024-2025	Percentage	2025-2026	Percentage
<u>Instruction</u>						
Salaries	\$10,863,780	84.0%	\$11,086,954	84.0%	\$10,878,998	84.0%
Employee Benefits	1,095,411	8.5%	1,070,011	8.1%	899,556	6.9%
Contractual Services	140,439	1.1%	175,923	1.3%	228,099	1.8%
General Materials and Supplies	817,801	6.3%	838,608	6.4%	909,361	7.0%
Conference and Meeting Expense	14,550	0.1%	23,525	0.2%	36,750	0.3%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	<u>\$12,931,981</u>	<u>100.0%</u>	<u>\$13,195,021</u>	<u>100.0%</u>	<u>\$12,952,764</u>	<u>100.0%</u>
<u>Academic Support</u>						
Salaries	\$2,038,448	64.7%	\$1,950,127	62.9%	\$1,909,850	59.9%
Employee Benefits	325,674	10.3%	301,631	9.7%	257,373	8.1%
Contractual Services	96,773	3.1%	84,606	2.7%	68,833	2.2%
General Materials and Supplies	665,780	21.1%	739,970	23.9%	925,335	29.1%
Conference and Meeting Expense	24,284	0.8%	25,084	0.8%	23,870	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%
	<u>\$3,150,959</u>	<u>100.0%</u>	<u>\$3,101,418</u>	<u>100.0%</u>	<u>\$3,185,261</u>	<u>100.0%</u>
<u>Student Services</u>						
Salaries	\$2,253,886	76.2%	\$2,449,429	76.7%	\$2,533,579	76.7%
Employee Benefits	455,466	15.4%	425,655	13.4%	404,352	12.3%
Contractual Services	93,490	3.2%	126,390	4.0%	171,075	5.2%
General Materials and Supplies	106,403	3.6%	113,601	3.6%	118,441	3.6%
Conference and Meeting Expense	46,395	1.6%	71,850	2.3%	73,750	2.2%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%
	<u>\$2,955,640</u>	<u>100.0%</u>	<u>\$3,186,925</u>	<u>100.0%</u>	<u>\$3,301,197</u>	<u>100.0%</u>

COMPARISONS OF 2023-2024, 2024-2025 and 2025-2026 BUDGET
By Object

	2023-2024	Percentage	2024-2025	Percentage	2025-2026	Percentage
<u>Institutional Support - Education</u>						
Salaries	\$3,467,984	50.2%	\$4,131,487	54.5%	\$3,698,895	51.2%
Employee Benefits	468,994	6.8%	517,169	6.8%	478,636	6.6%
Contractual Services	585,053	8.5%	402,332	5.3%	409,450	5.7%
General Materials and Supplies	901,555	13.1%	824,734	10.9%	867,752	12.0%
Conference and Meeting Expense	270,790	3.9%	249,460	3.3%	225,870	3.1%
Fixed Charges	22,450	0.3%	22,450	0.3%	25,000	0.4%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	161,846	2.4%	261,846	3.5%	195,150	2.7%
Provision for Contingency	50,000	0.7%	50,000	0.7%	50,000	0.7%
Institutional Support	0	0.0%	0	0.0%	0	0.0%
Transfer	971,167	14.1%	1,113,428	14.7%	1,274,400	17.6%
	<u>\$6,899,839</u>	<u>100.0%</u>	<u>\$7,572,906</u>	<u>100.0%</u>	<u>\$7,225,153</u>	<u>100.0%</u>
<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	416,500	100.0%	440,000	100.0%	425,000	100.0%
	<u>\$416,500</u>	<u>100.0%</u>	<u>\$440,000</u>	<u>100.0%</u>	<u>\$425,000</u>	<u>100.0%</u>

COMPARISONS OF 2023-2024, 2024-2025 and 2025-2026 BUDGET
By Object

	2023-2024	Percentage	2024-2025	Percentage	2025-2026	Percentage
Operation and Maintenance of Plant						
Operations and Maintenance Fund						
Salaries	\$1,275,900	17.4%	\$1,279,907	16.9%	\$1,264,418	17.0%
Employee Benefits	228,227	3.1%	226,276	3.0%	187,052	2.5%
Contractual Services	2,619,325	35.8%	3,047,414	40.3%	2,963,676	40.0%
General Materials and Supplies	713,251	9.7%	774,807	10.2%	857,228	11.6%
Conference and Meeting Expense	18,300	0.2%	21,800	0.3%	21,450	0.3%
Fixed Charges	76,960	1.1%	97,063	1.3%	121,800	1.6%
Utilities	2,379,691	32.5%	2,100,880	27.7%	1,937,073	26.1%
Capital Outlay	16,210	0.2%	25,600	0.3%	65,000	0.9%
Other	0	0.0%	0	0.0%	0	0.0%
	<u>\$7,327,864</u>	<u>100.0%</u>	<u>\$7,573,747</u>	<u>100.0%</u>	<u>\$7,417,697</u>	<u>100.0%</u>
Institutional Support - Operations						
and Maintenance Fund						
Salaries	\$59,091	22.4%	\$60,661	35.7%	\$61,700	37.3%
Employee Benefits	4,330	1.6%	5,862	3.4%	5,360	3.3%
Contractual Services	55,411	21.0%	55,000	32.2%	57,200	34.7%
General Materials and Supplies	35,149	13.3%	40,115	23.5%	40,190	24.4%
Conference and Meeting Expense	8,725	3.3%	8,725	5.1%	250	0.2%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	200	0.1%	200	0.1%	200	0.1%
Provision for Contingency	25,000	9.5%	0	0.0%	0	0.0%
Transfer	76,125	28.8%	0	0.0%	0	0.0%
	<u>\$264,031</u>	<u>100.0%</u>	<u>\$170,563</u>	<u>100.0%</u>	<u>\$164,900</u>	<u>100.0%</u>
 TOTAL OPERATING FUNDS	 <u>\$33,946,814</u>		 <u>\$35,240,580</u>		 <u>\$34,671,972</u>	