STATE OF ILLINOIS

COMMUNITY COLLEGE DISTRICT #536

LEWIS & CLARK COMMUNITY COLLEGE

2026– 2027
TENTATIVE
ANNUAL BUDGET

5800 GODFREY ROAD

GODFREY, ILLINOIS 62035

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SUMMARY OF 2026-2027 BUDGET BY FUND

	GENERAL		
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
Beginning Balance	$20,430,305	$13,266,399	$33,696,704
Budgeted Revenues	25,942,346	8,492,094	34,434,440
Budgeted Expenditures	26,382,697	7,728,656	34,111,353
Budgeted Transfers from (to) Other Funds	440,351	(763,438)	(323,087)
Budgeted Ending Balance	$20,430,305	$13,266,399	$33,696,704

	SPECIAL REVENUE		
	Restricted Purposes Fund	Audit Fund	Liability Protection & Settlement Fund
Beginning Balance	$4,688,155	($23,323)	$591,955
Budgeted Revenues	17,056,870	74,117	3,086,079
Budgeted Expenditures	17,221,811	80,000	3,355,686
Budgeted Transfers from (to) Other Funds	203,282	0	0
Budgeted Ending Balance	$4,726,496	($29,206)	$322,348

	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND
	Bond & Interest Fund	Operations, Building & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	$2,230,717	$26,415,561	$766,499
Budgeted Revenues	10,814,407	44,165,116	1,353,467
Budgeted Expenditures	10,740,068	60,271,172	2,709,049
Budgeted Transfers from (to) Other Funds	0	0	1,305,738
Budgeted Ending Balance	$2,305,056	$10,309,505	$716,655

The Official Budget, which is accurately summarized in this document, was Approved by the Board of Trustees on September 10. 2026

ATTEST: ______________________
Secretary, Board of Trustees

SUMMARY OF
TOTAL 2026-2027 ESTIMATED REVENUES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
OPERATING REVENUE SOURCES BY REVENUE				
LOCAL GOVERNMENT				
LOCAL TAXES	$10,982,856	$7,317,413	$18,300,269	51.3%
BACK TAXES	30,000	20,000	50,000	0.1%
CHARGEBACK REVENUE	0	0	0	0.0%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES	750,000	500,000	1,250,000	3.5%
TOTAL LOCAL GOVERNMENT	$11,762,856	$7,837,413	$19,600,269	54.9%
STATE GOVERNMENT				
ICCB BASE OPERATING GRANTS	$3,146,837	$2,000	$3,148,837	8.8%
ICCB EQUALIZATION GRANTS	627,770	0	627,770	1.8%
ICCB CAREER & TECHNICAL EDUCATION	280,702	0	280,702	0.8%
TOTAL STATE GOVERNMENT	$4,055,309	$2,000	$4,057,309	11.4%
FEDERAL GOVERNMENT				
DEPARTMENT OF TREASURY	$0	$0	$0	0.0%
TOTAL FEDERAL GOVERNMENT	$0	$0	$0	0.0%
STUDENT TUITION AND FEES				
TUITION	$7,876,003	$2,000	$7,878,003	22.1%
FEES	1,683,128	113,241	1,796,369	5.0%
CONTINUING EDUCATION FEES	0	0	0	0.0%
TOTAL STUDENT TUITION AND FEES	$9,559,131	$115,241	$9,674,372	27.1%
OTHER SOURCES				
SALES AND SERVICE FEES	$92,900	$0	$92,900	0.3%
FACILITIES REVENUE	0	193,693	193,693	0.5%
INVESTMENT REVENUE	399,700	336,222	735,922	2.1%
OTHER	72,450	7,525	79,975	0.2%
TOTAL OTHER SOURCES	$565,050	$537,440	$1,102,490	3.1%
INTERFUND TRANSFERS				
RESTRICTED FUND: OTHER	$1,215,000	$0	$1,215,000	3.4%
WORKING CASH	41,969	0	41,969	0.1%
TOTAL INTERFUND TRANSFERS	$1,256,969	$0	$1,256,969	3.5%
TOTAL 2026-2027 BUDGETED	$27,199,315	$8,492,094	$35,691,409	100.0%
FUND BALANCES DECREASE (INCREASE)	$0	$0	$0	

SUMMARY OF 2026-2027 OPERATIONS BUDGETED EXPENDITURES

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY PROGRAM				
INSTRUCTION	$12,682,637	$0	$12,682,637	35.6%
ACADEMIC SUPPORT	3,544,106	0	3,544,106	9.9%
STUDENT SERVICES	3,267,559	0	3,267,559	9.2%
PUBLIC SERVICE/CONTINUING ED	0	0	0	0.0%
ORGANIZED RESEARCH	0	0	0	0.0%
AUXILIARY SERVICES	0	0	0	0.0%
OPERATION & MAINTENANCE	0	7,559,965	7,559,965	21.2%
INSTITUTIONAL SUPPORT	6,448,395	168,691	6,617,086	18.5%
SCHOLARSHIP,STUDENT GRANTS,WAIVERS	440,000	0	440,000	1.2%
INTERFUND TRANSFERS	816,618	763,438	1,580,056	4.4%
TOTAL 2026-2027 BUDGETED EXPENDITURES	$27,199,315	$8,492,094	$35,691,409	100.0%

	EDUCATION FUND	OPERATIONS & MAINTENANCE FUND	TOTAL OPERATING FUNDS	%
BY OBJECT				
SALARIES	$18,846,166	$1,332,110	$20,178,276	56.5%
EMPLOYEE BENEFITS	2,091,145	200,653	2,291,798	6.4%
CONTRACTUAL SERVICES	931,365	3,000,547	3,931,912	11.1%
GENERAL MATERIALS	3,421,435	991,538	4,412,973	12.4%
TRAVEL/CONFERENCE/MEETING EXPENSES	350,600	16,250	366,850	1.0%
FIXED CHARGES	25,000	167,200	192,200	0.5%
UTILITIES	0	1,930,158	1,930,158	5.4%
CAPITAL OUTLAY	0	65,000	65,000	0.2%
OTHER	666,986	200	667,186	1.9%
PROVISION FOR CONTINGENCY	50,000	25,000	75,000	0.2%
INTERFUND TRANSFERS	816,618	763,438	1,580,056	4.4%
TOTAL 2026-2027 BUDGETED EXPENDITURES	$27,199,315	$8,492,094	$35,691,409	100.0%

2026-2027 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTRUCTION		
SALARIES	$10,645,805	
EMPLOYEE BENEFITS	904,382	
CONTRACTUAL SERVICES	181,676	
GENERAL MATERIALS AND SUPPLIES	924,424	
TRAVEL/CONFERENCE/MEETING EXPENSES	26,350	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY		
OTHER		
		$12,682,637
ACADEMIC SUPPORT		
SALARIES	$1,971,960	
EMPLOYEE BENEFITS	289,761	
CONTRACTUAL SERVICES	97,896	
GENERAL MATERIALS AND SUPPLIES	1,160,739	
TRAVEL/CONFERENCE/MEETING EXPENSES	23,750	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$3,544,106
STUDENT SERVICES		
SALARIES	$2,492,422	
EMPLOYEE BENEFITS	395,307	
CONTRACTUAL SERVICES	186,325	
GENERAL MATERIALS AND SUPPLIES	122,255	
TRAVEL/CONFERENCE/MEETING EXPENSES	71,250	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$3,267,559

2026-2027 BUDGETED EXPENDITURES

EDUCATION FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
SALARIES	$3,735,979	
EMPLOYEE BENEFITS	501,695	
CONTRACTUAL SERVICES	465,468	
GENERAL MATERIALS AND SUPPLIES	1,214,017	
TRAVEL/CONFERENCE/MEETING EXPENSES	229,250	
FIXED CHARGES	25,000	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	226,986	
PROVISION FOR CONTINGENCY	50,000	
		$6,448,395
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	440,000	
		$440,000
INTERFUND TRANSFERS		
AUXILIARY FUND	$762,632	
RESTRICTED PURPOSES FUND	53,986	
		$816,618
GRAND TOTAL		$27,199,315

2026-2027 ESTIMATED EXPENDITURES
EDUCATION FUND

	INSTRUCTION LIBERAL ARTS	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
1010-411	SOCIOLOGY	25,020		49		600						25,669
1010-412	PSYCHOLOGY	94,394		438		1,010						95,842
1010-413	GEOGRAPHY	12,570				100						12,670
1010-414	APPLIED PSYCHOLOGY	25,140				10,010						35,150
1010-415	ENGLISH	88,189		279		6,510						94,978
1010-416	HISTORY	17,538		25		600						18,163
1010-417	POLITICAL SCIENCE	33,905				150						34,055
1010-418	SPEECH	47,736		221		1,210						49,167
1010-419	ANTHROPOLOGY	5,028				250						5,278
1010-420	COMMUNICATIONS	25,080		25		810						25,915
1010-421	SIGN LANGUAGE	7,542				200						7,742
1010-422	TEACHER EDUCATION	15,024		25	3,000	500						18,549
1010-423	ART	90,636		115	1,300	24,010						116,061
1010-424	MUSIC	104,362		433	6,100	12,785						123,680
1010-425	PHILOSOPHY	52,794				400						53,194
1010-426	FOREIGN LANGUAGE	3,352				25						3,377
1010-428	PARAPROFESSIONAL TRAINING	5,028			1,000	2,000						8,028
1010-429	LITERATURE	31,171		186		100						31,457
1010-430	HUMANITIES	4,968		25		110						5,103
1010-432	HUMAN SERVICES	12,450		125		810						13,385
1010-488	LIBERAL ARTS ADMINISTRATION	2,020,349		217,560		1,950	8,800					2,248,659
	TOTAL BUDGETED	2,722,276		219,506	11,400	64,140	8,800					3,026,122

2026-2027 ESTIMATED EXPENDITURES
EDUCATION FUND

	MATH AND SCIENCE	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
1010-611	MATHEMATICS	172,028		1,277		14,000						187,305
1010-612	PHYSICS	10,343		196		5,000						15,539
1010-613	PHYSICAL SCIENCE	31,156		165		2,000						33,321
1010-614	CHEMISTRY	74,287		242	16,000	9,000						99,529
1010-615	BIOLOGY	191,164		939		23,000						215,103
1010-688	MATH AND SCIENCE ADMINISTRATION	1,798,787		192,798		1,260	2,000					1,994,845
	TOTAL BUDGETED	2,277,765		195,617	16,000	54,260	2,000					2,545,642
	BUSINESS											
1020-111	ACCOUNTING	38,506		360		105						38,971
1020-112	MANAGEMENT	23,188				100						23,288
1020-113	MARKETING	14,964		491		100						15,555
1020-116	COMPUTER GRAPHICS/WEB DESIGN	27,676		253		17,005						44,934
1020-117	CHILDHOOD DEVELOPMENT	40,411		736		3,010						44,157
1020-118	MASS COMMUNICATIONS	85,618	8,400	7,923	6,500	10,644						119,085
1020-119	ECONOMICS	38,040		81		125						38,246
1020-120	REAL ESTATE	14,245				510						14,755
1020-121	BUSINESS	29,808		147		485						30,440
1020-123	FIRE SCIENCE	58,660			1,100	3,210						62,970
1020-125	CRIMINAL JUSTICE	39,344		360		3,515						43,219
1020-127	PARALEGAL	44,352		368		7,015						51,735
1020-130	HEALTH INFORMATION MEDICAL CODING	14,354		31		5,000						19,385
1020-188	BUSINESS ADMINISTRATION	822,645		93,105		400	2,250					918,400
	TOTAL BUDGETED	1,291,811	8,400	103,855	7,600	51,224	2,250					1,465,140

2026-2027 ESTIMATED EXPENDITURES
EDUCATION FUND

	ALLIED HEALTH	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
1040-711	OCCUPATIONAL THERAPY ASSISTANT	63,273		310	20,000	25,000						108,583
1040-712	NURSING	88,884	600	759	12,000	300,000						402,243
1040-713	NURSE ASSISTANT	86,990		94		4,900						91,984
1040-714	DENTAL ASSISTING	62,704		338	10,000	20,000						93,042
1040-715	DENTAL HYGIENE	336,394		379	15,000	160,000						511,773
1040-717	EXERCISE SCIENCE	16,605		166		500						17,271
1040-718	PHLEBOTOMY	13,408			2,000	4,000						19,408
1040-719	PHYSICAL EDUCATION	23,281		140	176	200						23,797
1040-720	PARAMEDICINE	32,271		175	14,000	16,000						62,446
1040-721	EMERGENCY MEDICAL TREATMENT	39,187		82	8,000	4,795						52,064
1040-722	MEDICAL ASSISTING	74,060		453	6,000	9,000						89,513
1040-788	ALLIED HEALTH DIVISION	1,848,507		220,204			12,300					2,081,011
	TOTAL BUDGETED	2,685,564	600	223,100	87,176	544,395	12,300					3,553,135
	TECHNOLOGY											
1030-312	SHEET METAL	13,408			3,000	2,000						18,408
1030-314	COMPUTER INFORMATION SYSTEMS	14,844		98		305						15,247
1030-315	AUTOMOTIVE TECHNOLOGY	23,517	4,040	181	15,000	40,000						82,738
1030-316	DRAFTING/CAD TECHNOLOGY	75,042	3,600	3,198	3,000	13,500						98,340
1030-317	UPHOLSTERY & TRIM	6,704			1,500	1,000						9,204
1030-318	COMPUTER NETWORK & SYS TECH	39,231		166	500	10,000						49,897
1030-320	WELDING	115,224	4,800	313	14,000	96,800						231,137
1030-322	PROCESS OPERATIONS TECHNOLOGY	115,840		794	2,000	16,000						134,634
1030-324	RESTORATION ECOLOGY	2,514	13,200			3,200						18,914
1030-327	TRUCK DRIVING	123,145		19,681	20,000	22,000						184,826
1030-328	AVIONICS	26,816				5,500						32,316
1030-388	TECHNOLOGY ADMINISTRATION	918,033		129,638			500					1,048,171
	TOTAL BUDGETED	1,474,318	25,640	154,069	59,000	210,305	500					1,923,832

2026-2027 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	32,615			500	100						33,215
	TOTAL BUDGETED	32,615			500	100						33,215
	ADULT EDUCATION											
1060-006	ADULT EDUCATION-PART TIME	20,000										20,000
1060-088	ADULT EDUCATION	106,816		8,235			500					115,551
	TOTAL BUDGETED	126,816		8,235			500					135,551
	TOTAL BUDGETED INSTRUCTION	10,611,165	34,640	904,382	181,676	924,424	26,350					12,682,637

2026-2027 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	380,760	8,760	58,205	21,796	93,563	500					563,584
2020-000	COMMUNICATION/AV SERVICES	123,809		25,123	500	68,575	3,500					221,507
2040-000	ACADEMIC COMPUTING	425,968	14,040	66,804	10,000	753,000	2,250					1,272,062
2040-001	TECH ENHANCED LEARNING	148,593	2,400	20,353		3,500	4,600					179,446
2080-001	ACADEMIC AFFAIRS ADMN	129,230		17,709	10,500	1,055	3,300					161,794
2080-002	LIBERAL ARTS & BUSINESS ADMN	156,628		25,614	500	1,025	800					184,567
2080-006	MATH/SCIENCE/TECH ADMN	124,467		21,577								146,044
2080-007	HEALTH SCIENCES ADMN	99,609		13,685		621	1,300					115,215
2080-004	TEACHING & LEARNING ASSESSMENT	81,283		10,367	54,600	13,400						159,650
2080-005	PROMOTIONS					222,000						222,000
2090-001	STUDENT SUCCESS CENTER	265,779	10,634	30,324		4,000	7,500					318,237
	TOTAL BUDGETED-ACADEMIC SUPPORT	1,936,126	35,834	289,761	97,896	1,160,739	23,750					3,544,106
	STUDENT SERVICES											
3010-000	ADMISSIONS & RECORDS	213,263	5,400	55,715	18,000	24,500	9,000					325,878
3010-001	CEC - CARLINVILLE	97,258		11,189		475	2,800					111,722
3010-002	CEC - JERSEYVILLE	97,952		20,351		650	2,500					121,453
3010-004	CEC - EDWARDSVILLE	216,316		22,196		1,050	1,800					241,362
3010-008	HIGH SCHOOL PARTNERSHIP	134,226		20,450		4,350	7,350					166,376
3010-009	COMMENCEMENT				600	35,000	3,100					38,700
3010-010	RECRUITMENT	57,120		10,125	4,500	12,255	5,000					89,000
3020-000	COUNSELING	122,554	2,400	18,900	19,125	3,020	5,000					170,999
3020-001	ASSESSMENT SERVICES	87,558		19,984		17,900	200					125,642

2026-2027 ESTIMATED EXPENDITURES
EDUCATION FUND

	STUDENT SERVICES - CONTINUED	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
3020-002	ADVISING	392,045		72,442		2,510	9,000					475,997
3020-003	WORKFORCE INVESTMENT ADMN	54,236	600	7,709	20,000	700	3,000					86,245
3040-000	FINANCIAL AID	469,911	6,250	76,646	4,100	17,850	9,000					583,757
3060-000	STUDENT ACTIVITIES	139,090		20,456		350						159,896
3080-000	DIVERSITY AND INCLUSION				20,000		5,000					25,000
3080-001	VETERAN'S SERVICES	11,028		295		600	5,000					16,923
3080-002	SPECIAL LEARNING NEEDS	73,015		10,284	100,000	540	500					184,339
3080-003	STUDENT SERVICES ADMIN	312,200		28,565		505	3,000					344,270
	TOTAL BUDGETED-STUDENT SUPPORT SERVICES	2,477,772	14,650	395,307	186,325	122,255	71,250					3,267,559

	INSTITUTIONAL SUPPORT	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
8010-001	PRESIDENT'S OFFICE	387,271		41,773	30,000	19,720	73,000					551,764
8010-002	ENROLLMENT ADMN	160,347		11,157		755	10,900					183,159
8010-003	ADMINISTRATION & COMM SERV ADMN	211,088		11,161		150	3,000					225,399
8010-004	VP, ACADEMIC AFFAIRS	186,712		12,328		200	600					199,840
8010-011	STRATEGIC INITIATIVES										125,000	125,000
8020-003	FINANCE	822,880		121,403	1,700	42,000	11,000					998,983
8030-001	MARKETING/PUBLIC RELATIONS	324,398		53,086	5,000	58,365	6,000					446,849
8030-002	LCCC DEVELOPMENT	40,934		1,071								42,005
8040-001	HUMAN RESOURCES	381,225		68,538	16,500	89,792	25,250				26,986	608,291
8040-002	POST OFFICE & RECEIVING	58,259	8,250	9,971	15,500	15,780						107,760
8040-003	PURCHASING	91,451		23,341		6,149						120,941
8040-004	OFFICE SERVICES	20,588	5,400		20,000	50,250						96,238
8050-000	BOARD OF TRUSTEES				3,500	26,115	20,500					50,115

2026-2027 ESTIMATED EXPENDITURES
EDUCATION FUND

	INSTITUTIONAL SUPPORT - CONTINUED	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
8060-001	INSTITUTIONAL EXPENSES	75,000		15,000	80,000	119,000	8,000	25,000			75,000	397,000
8060-002	DUES					32,491						32,491
8060-003	GRANTS DEVELOPMENT				50,000							50,000
8060-004	HIGHER LEARNING COMMISSION				1,000	10,000	5,500					16,500
8060-011	STRATEGIC PLAN INITIATIVES				60,000	100,000	40,000					200,000
8060-805	LCCC-NGRREC					2,500	7,500					10,000
8070-000	INSTITUTIONAL RESEARCH	100,381		14,051	16,000	1,650	2,000					134,082
8080-001	DATA PROCESSING	861,795		118,815	166,268	639,100	16,000					1,801,978
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT	3,722,329	13,650	501,695	465,468	1,214,017	229,250	25,000			226,986	6,398,395
	SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS											
9010-000	SCHOLARSHIPS/GRANTS										440,000	440,000
	TOTAL BUDGETED-SCHOLARSHIP,STUDENT GRANTS AND WAIVERS										440,000	440,000
	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										816,618	816,618
	TOTAL BUDGETED-TRANSFERS										816,618	816,618
	TOTAL EDUCATION FUND	18,747,392	98,774	2,091,145	931,365	3,421,435	350,600	25,000			1,533,604	27,199,315

2026-2027 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND

	APPROPRIATIONS	TOTALS
OPERATION AND MAINTENANCE OF PLANT		
SALARIES	$1,271,434	
EMPLOYEE BENEFITS	195,338	
CONTRACTUAL SERVICES	2,933,047	
GENERAL MATERIALS AND SUPPLIES	981,538	
TRAVEL/CONFERENCE/MEETING EXPENSES	16,250	
FIXED CHARGES	167,200	
UTILITIES	1,930,158	
CAPITAL OUTLAY	65,000	
OTHER	0	
		$7,559,965
INSTITUTIONAL SUPPORT		
SALARIES	$60,676	
EMPLOYEE BENEFITS	5,315	
CONTRACTUAL SERVICES	67,500	
GENERAL MATERIALS AND SUPPLIES	10,000	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	200	
PROVISION FOR CONTINGENCY	25,000	
		$168,691
INTERFUND TRANSFERS		
AUXILIARY FUND	$712,968	
RESTRICTED PURPOSES FUND	50,470	
		$763,438
GRAND TOTAL		$8,492,094

2026-2027 ESTIMATED EXPENDITURES
OPERATIONS AND MAINTENANCE FUND

	OPERATION & MAINTENANCE OF PLANT	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
7010-000	MAINTENANCE & GROUNDS	908,783		138,606	488,364	711,603	10,000			40,000		2,297,356
7020-000	CUSTODIAL				1,257,000	8,560						1,265,560
7030-000	GROUNDS	79,637	2,400	13,703	390,502	15,450	500					502,192
7040-000	SECURITY	106,155		17,113	592,801	51,600	5,500					773,169
7050-000	TRANSPORTATION				7,380	57,500		133,400				198,280
7060-000	PLANT UTILITIES								1,710,808			1,710,808
7060-001	TELECOMMUNICATIONS	76,470		10,319	70,000	48,375	100		92,000			297,264
7080-000	PLANT ADMINISTRATION	97,989		15,597		800	150					114,536
7090-001	CEC - CARLINVILLE							12,000	18,600			30,600
7090-002	CEC - JERSEYVILLE							20,000	18,250			38,250
7090-003	CEC - BETHALTO				22,000	4,500		1,800	13,800			42,100
7090-004	N.O. NELSON				55,000	40,000			26,100	15,000		136,100
7090-006	SCOTT BIBB CENTER				33,000	35,000			16,500	10,000		94,500
7090-007	MANNIE JACKSON CENTER FOR HUMANITIES				15,000	8,000			24,500			47,500
7090-008	BENJAMIN GODFREY MANSION				2,000	150			9,600			11,750
	TOTAL BUDGETED-OPERATION & MAINTENANCE OF PLANT	1,269,034	2,400	195,338	2,933,047	981,538	16,250	167,200	1,930,158	65,000		7,559,965
	INSTITUTIONAL SUPPORT - OPERATIONS & MAINTENANCE FUND											
8060-000	INSTITUTIONAL EXPENSE	25,000		200	27,500						200	52,900
8060-120	INSTITUTIONAL - GREEN CAMPUS	35,676		5,115	40,000	10,000						90,791
	TOTAL BUDGETED-INSTITUTIONAL SUPPORT-OPERATIONS & MAINTENANCE FUND	60,676		5,315	67,500	10,000					200	143,691
	CONTINGENCY											
02-0-0000000-6000000000	CONTINGENCY										25,000	25,000
	TOTAL BUDGETED-CONTINGENCY										25,000	25,000
	TRANSFERS											
02-0-0000000-7101000000	TRANSFERS OUT										763,438	763,438
	TOTAL BUDGETED-TRANSFERS										763,438	763,438
	TOTAL BUDGETED OPERATIONS & MAINT FUND	1,329,710	2,400	200,653	3,000,547	991,538	16,250	167,200	1,930,158	65,000	788,638	8,492,094

2026-2027 BUDGETED REVENUES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	$3,284,857	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		$3,294,857
STATE GOVERNMENT SOURCES		
WORKFORCE TRAINING FACILITY	$4,000,000	
HASKELL	309,486	
FIRE ALARM PROJECT	251,256	
MAIN COMPLEX	35,260,317	
		$39,821,059
OTHER SOURCES		
BOND PROCEEDS/PREMIUM	$0	
INVESTMENT REVENUE	1,049,200	
DEBT CERTIFICATE REVENUE	0	
OTHER	0	
		$1,049,200
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINTENANCE FUND	$0	
		$0
GRAND TOTAL		$44,165,116
FUND BALANCES DECREASE (INCREASE)		$16,106,056

2026-2027 BUDGETED EXPENDITURES

OPERATIONS, BUILDING & MAINTENANCE FUND (RESTRICTED)

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
FIXED CHARGES		
DEBT CERTIFICATES INTEREST	$0	
DEBT CERTIFICATES PRINCIPAL	0	
		$0
CAPITAL OUTLAY		
NO NELSON	$851,431	
SCOTT BIBB	101,284	
MAIN COMPLEX	48,724,450	
HASKELL	3,346,811	
RINGHAUSEN	312,176	
WORKFORCE TRAINING FACILITY	6,040,000	
MAIN CAMPUS FIRE SYSTEM/PANEL UPGRADES	730,020	
PARKING LOTS AND ROADS	165,000	
		$60,271,172
INTERFUND TRANSFERS		
BOND & INTEREST FUND	$0	
		$0
GRAND TOTAL		$60,271,172

2026-2027 BUDGETED REVENUES

BOND AND INTEREST FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	$10,794,407	
BACK TAXES	20,000	
CHARGEBACK REVENUE	0	
OTHER	0	
		$10,814,407
OTHER SOURCES		
INVESTMENT REVENUE	$0	
OTHER	0	
		$0
INTERFUND TRANSFERS		
OPERATIONS, BUILDING & MAINT.-RESTRICTED	$0	
		$0
GRAND TOTAL		$10,814,407
FUND BALANCES DECREASE (INCREASE)		($74,339)

2026-2027 BUDGETED EXPENDITURES

BOND AND INTEREST FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
BOND FEES	$2,465	
DEBT PRINCIPAL RETIRED	8,950,000	
INTEREST ON BONDS	1,787,603	
		$10,740,068
GRAND TOTAL		$10,740,068

2026-2027 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND

	REVENUE	TOTALS
SALES AND SERVICE FEE SOURCES		
BOOKSTORE	$78,000	
COPY SERVICE	45,015	
ATHLETICS	792,690	
CAMPUS VENDING	4,000	
CAMPUS EVENTS	230,700	
FABRICATION LAB	33,200	
STUDENT ACTIVITIES FEES	169,862	
		$1,353,467
INTERFUND TRANSFERS		
EDUCATION FUND	$1,475,600	
		$1,475,600
GRAND TOTAL		$2,829,067
FUND BALANCES DECREASE (INCREASE)		$49,844

2026-2027 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
BOOKSTORE		
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	250	
		$250
COPY SERVICE		
SALARIES	$8,075	
EMPLOYEE BENEFITS	1,992	
CONTRACTUAL SERVICES	20,500	
GENERAL MATERIALS AND SUPPLIES	35,700	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$66,267
ATHLETICS		
SALARIES	$704,678	
EMPLOYEE BENEFITS	111,417	
CONTRACTUAL SERVICES	131,045	
GENERAL MATERIALS AND SUPPLIES	103,720	
TRAVEL/CONFERENCE/MEETING EXPENSES	126,000	
FIXED CHARGES	72,180	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	969,776	
		$2,218,816

2026-2027 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND

	APPROPRIATIONS	TOTALS
CAMPUS EVENTS		
SALARIES	$133,883	
EMPLOYEE BENEFITS	20,480	
CONTRACTUAL SERVICES	25,000	
GENERAL MATERIALS AND SUPPLIES	10,365	
TRAVEL/CONFERENCE/MEETING EXPENSES	100	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	75,000	
OTHER	74,588	
		$339,416
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	$66,868	
EMPLOYEE BENEFITS	7,332	
CONTRACTUAL SERVICES	500	
GENERAL MATERIALS AND SUPPLIES	8,100	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
UTILITIES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$82,800
STUDENT ORGANIZATIONS		
INTERFUND TRANSFERS		
RESTRICTED FUND-STUDENT ACTIVITIES	$169,862	
		$169,862
GRAND TOTAL		$2,878,911

2026-2027 ESTIMATED EXPENDITURES
AUXILIARY ENTERPRISES FUND

	AUXILIARY ENTERPRISES	SALARIES (510)	SALARIES (518-519)	BENEFITS (520)	CONTRACTUAL (530)	SUPPLIES (540)	TRAVEL (550)	FIXED (560)	UTILITIES (570)	CAPITAL (580)	OTHER (590)	TOTAL
6020-062	BOOKSTORE										250	250
6040-064	ATHLETICS	704,678		111,417	131,045	103,720	126,000	72,180			969,776	2,218,816
6090-063	COPY SERVICE	8,075		1,992	20,500	35,700						66,267
6090-066	CAMPUS VENDING					1,500						1,500
6090-067	CAMPUS EVENTS	133,883		20,480	25,000	10,365	100			75,000	74,588	339,416
6090-068	FABRICATION LAB	66,868		7,332	500	8,100						82,800
	TOTAL BUDGETED-AUXILIARY ENTERPRISES	913,504		141,221	177,045	159,385	126,100	72,180		75,000	1,044,614	2,709,049
	TRANSFERS											
05-0-0000065-7102000000	STUDENT ACTIVITIES										169,862	169,862
	TOTAL BUDGETED-TRANSFERS										169,862	169,862
	TOTAL BUDGETED AUXILIARY ENTERPRISES FUND	913,504		141,221	177,045	159,385	126,100	72,180		75,000	1,214,476	2,878,911

2026-2027 BUDGETED REVENUES

AUDIT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	$74,117	
BACK TAXES	0	
CHARGEBACK REVENUE	0	
OTHER	0	
		$74,117
OTHER SOURCES		
INVESTMENT REVENUE	$0	
OTHER	0	
		$0
GRAND TOTAL		$74,117
FUND BALANCES DECREASE (INCREASE)		$5,883

2026-2027 BUDGETED EXPENDITURES

AUDIT FUND

	APPROPRIATIONS	TOTALS
INSTITUTIONAL SUPPORT		
CONTRACTUAL SERVICES	$80,000	
OTHER	0	
		$80,000
GRAND TOTAL		$80,000

2026-2027 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	REVENUE	TOTALS
LOCAL GOVERNMENT SOURCES		
LOCAL TAXES	$3,075,979	
BACK TAXES	10,000	
CHARGEBACK REVENUE	0	
OTHER	100	
		$3,086,079
OTHER SOURCES		
INVESTMENT REVENUE	$0	
OTHER		
		$0
GRAND TOTAL		$3,086,079
FUND BALANCES DECREASE (INCREASE)		$269,607

2026-2027 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND

	APPROPRIATIONS	TOTALS
MAINTENANCE & GROUNDS		
SALARIES	$101,907	
EMPLOYEE BENEFITS	16,437	
CONTRACTUAL SERVICES	43,390	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$161,734
CUSTODIAL		
SALARIES	$0	
EMPLOYEE BENEFITS	0	
CONTRACTUAL SERVICES	138,400	
FIXED CHARGES	0	
OTHER	0	
		$138,400
SECURITY		
SALARIES	$137,818	
EMPLOYEE BENEFITS	15,422	
CONTRACTUAL SERVICES	1,385,328	
TRAVEL/CONFERENCE/MEETING EXPENSES	0	
FIXED CHARGES	0	
CAPITAL OUTLAY	0	
OTHER	0	
		$1,538,568
INSTITUTIONAL SUPPORT		
SALARIES	$117,757	
EMPLOYEE BENEFITS	398,227	
CONTRACTUAL SERVICES	148,000	
FIXED CHARGES	850,000	
OTHER	3,000	
		$1,516,984
GRAND TOTAL		$3,355,686

2026-2027 BUDGETED REVENUES

RESTRICTED PURPOSES FUND

	Revenue	Totals
State Government Sources		
WIOA Title II Non-State Match (Formerly ICCB State Basic)	$184,483	
ICCB State Performance	68,938	
Secretary of State - Family Literacy	52,000	
Secretary of State - AVL Literacy	89,469	
PATH	15,555	
LC Reading Service	22,870	
IGEN Lead Member Award	15,000	
IDNR Habitat Grant	18,942	
IDNR Heritage Grant	98,893	
IDNR Furbearer (8090880)	24,651	
IDNR Special Furbearer (8090869)	100,000	
IEPA NGRREC/NGRREC State Approp	2,000,000	
Access & Equity in Dual Credit	100,000	
Innovative Bridge & Transitons	100,000	
IL YouthBuild Coalition State YB grant thru ISBE	367,000	
CEJA Workforce Hub	1,053,674	
CEJA Climate Works	341,443	
Digital Instruction	11,218	
Taking Back the Trades	47,800	
NonCredit Workforce	50,000	$4,761,736
Federal Government Sources		
Federal Work Study	$114,523	
Federal Supplemental Ed. Opportunity Grant	130,293	
Federal PELL Grant	4,601,824	
Direct Loan Program	1,767,801	
YouthBuild	432,775	
AmeriCorps YouthBuild	0	
IGEN EBECC - US Dept of Energy	66,000	
Carl Perkins Program	344,600	
WIOA Title II (Formerly ICCB Fed Basic)	250,116	
ICCB Federal EL/Civics	31,453	
Madison County (CSBG) Vocational Skills Training	20,000	
Talent Search Program	0	
Upward Bound	384,201	
Living with Wildlife	450,000	
CESU Hydrology and Soil Vegetation	15,340	
IDNR Hunter Digest	124,400	
U of I CINET	2,649	
Boltonia Decurrens	153,137	
EPA Legacy effects of Surface Mining	125,961	
CPR Wetlands Evaluation in Illinois	251,167	
Illinois Water Resources Center Annual Program	2,478	
Floodplain Vegetation Status and Trends Monitoring	22,102	
UMRS: Forest Resources Inventory and Analysis	44,440	
USGS Forest Canopy Loss	35,741	
NSF: REU Wetlands	100,000	
NSF: Using NEON Data	79,123	
NRCS-CESU-CRP Agricultural Conservation Easmt	1,000,000	$10,550,124
Other Sources		
Music Prep Program	$87,500	
Student Organizations	30,000	
Athletic Organizations	200,000	
Center for Excellence in Teaching & Learning	2,000	
College for Kids	125,000	
College for Life	340,000	
Self Insurance Reimbursement Account	75,000	
Other Scholarships	20,000	
Great Rivers Land Trust	9,608	
RiverWatch	100	
Center For Workforce Training	255,000	
Federal Work Study-(25% Matching)	38,174	
Supported College Transition Program	50,000	
Swarovski Grant	51,000	
McKnight Foundation	131,628	
Walton Family Foundation	330,000	$1,745,010
Interfund Transfers		
Education Fund:	$104,456	
Auxiliary Enterprises Fund: Student Organizations	169,796	$274,252
GRAND TOTAL		$17,331,122
Fund Balances Decrease (Increase)		($38,341)

2026-2027 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND

	Expense	Totals
Instruction		
WIOA Title II Non-State Match (Formerly ICCB State	$184,483	
ICCB State Performance	68,938	
WIOA Title II (Formerly ICCB Fed Basic)	250,116	
ICCB Federal EL/Civics	31,453	
PATH	15,555	
Madison County (CSBG) Vocational Skills Training	20,000	$570,545
Academic Support		
Center for Excellence in Teaching & Learning	$2,000	
Program Improvement Grant	28,070	$30,070
Student Services		
Federal Work Study	$152,697	
Federal Supplemental Ed. Opportunity Grant	129,725	
Federal PELL Grant	4,600,000	
Direct Loan Program	1,680,367	
Carl Perkins Program	344,600	
Access & Equity in Dual Credit	100,000	
Other Scholarships	20,000	$7,027,389
Public Service/Continuing Education		
Music Prep Program	$80,469	
YouthBuild	432,775	
AmeriCorps YouthBuild	0	
Innovative Bridge & Transitions	100,000	
IL YouthBuild Coalition State YB grant thru ISBE	367,000	
Center For Workforce Training	254,469	
College for Kids	179,766	
College for Life	356,758	
Swarovski Grant	51,000	
Talent Search Program	69,131	
Upward Bound	507,942	
LC Reading Service	22,670	
IGEN Lead Member Award	15,000	
CEJA Workforce Hub	1,053,674	
CEJA Climate Works	341,443	
Digital Instruction	11,218	
Taking Back the Trades	47,800	
NonCredit Workforce	50,000	
Secretary of State - Family Literacy	52,000	
Secretary of State - AVL Literacy	89,469	
Supported College Transition Program	54,862	
Aspire	5,000	
RiverWatch	100	
IEPA NGRREC/NGRREC State Approp	2,000,000	
NSF: REU Wetlands	100,000	
NSF: Using NEON Data	79,123	$6,321,670
Auxiliary Services		
Athletic Organizations	$160,000	
Student Organizations	30,000	$190,000
Institutional Support		
Self Insurance Reimbursement Account	$75,000	
IGEN EBECC - US Dept of Energy	66,000	
NRCS-CESU-CRP Agricultural Conservation Easmt	1,000,000	
Living with Wildlife	450,000	
Great Rivers Land Trust	9,608	
IDNR Habitat Grant	18,942	
IDNR Heritage Grant	98,893	
IDNR Furbearer (8090880)	24,651	
IDNR Special Furbearer (8090889)	100,000	
CESU Hydrology and Soil Vegetation	15,340	
IDNR Hunter Digest	124,400	
U of I CINET	2,649	
Boltonia Decurrens	153,137	
EPA Legacy effects of Surface Mining	125,961	
CPR Wetlands Evaluation in Illinois	251,167	
Illinois Water Resources Center Annual Program	2,478	
Floodplain Vegetation Status and Trends Monitoring	22,102	
UMRS: Forest Resources Inventory and Analysis	44,440	
USGS Forest Canopy Loss	35,741	
Walton Family Foundation	330,000	
McKnight Foundation	131,628	$3,082,137
Interfund Transfers		
Education Fund: Other	$70,970	$70,970
GRAND TOTAL		$17,292,781

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; landscaping, security, and custodial contracts; maintenance and grounds salaries; 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 campus events, 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.

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 campus events, 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 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.

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 $3,000 and $10,000 will be expensed to 540XXXX800 and tagged. Technology Hardware will be expensed to 540XXXXX44.

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 $10,000 or more. Technology Hardware will be expensed to 540XXXXX44.

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.

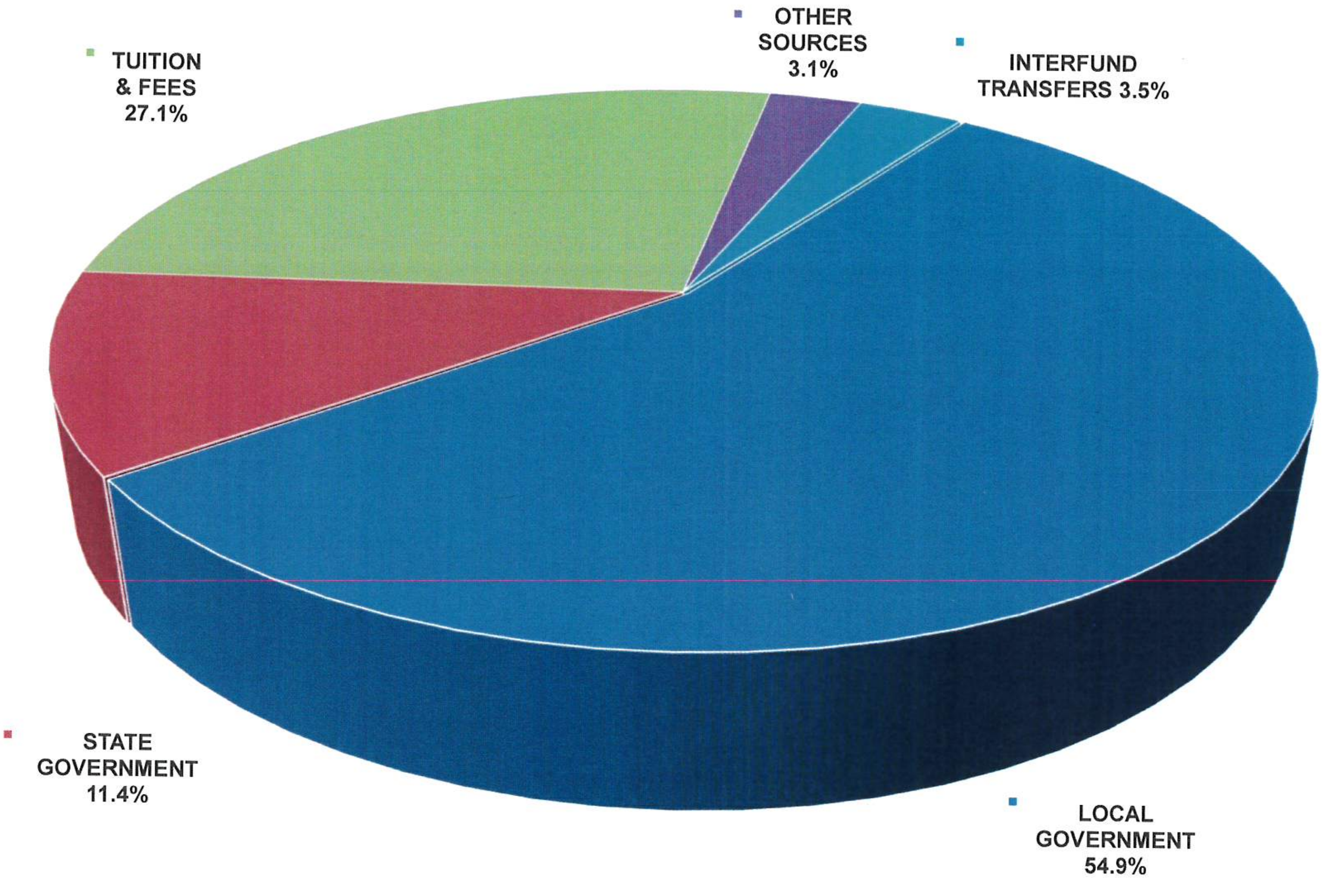
5901003000	Institutional Waivers
5901003001	Institutional Waivers - Employees
5901003002	Institutional Waivers - Senior Citizens
5902000010	Student Grants & Scholarships-Prior Year Adjustments
5902000020	Student Grants & Scholarships-Other Grant
5903000000	Tuition Chargeback/Contractual Agreement
5904000000	Financial Charges and Adjustments
5909000000	Other (claims and settlements should be included.)
5909000003	Transportation

LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Revenue

	2025-2026 Budget	2026-2027 Budget	Difference	Percentage of Increase	2025-2026 Budget Percentage	2026-2027 Budget Percentage
Local Taxes	$14,796,059	$18,300,269	$3,504,210	23.7%	46.6%	51.3%
Back Taxes	50,000	50,000	$0	0.0%	0.2%	0.1%
Chargeback Revenue	0	0	$0	0.0%	0.0%	0.0%
Corporate Personal Property Replacement Taxes	853,690	1,250,000	$396,310	46.4%	2.7%	3.5%
Illinois Community College Board	3,761,762	3,776,607	$14,845	0.4%	11.9%	10.6%
ICCB Career & Technical Education	313,652	280,702	-$32,950	-10.5%	1.0%	0.8%
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	9,926,935	9,674,372	-$252,563	-2.5%	31.2%	27.1%
Other	988,389	1,102,490	$114,101	11.5%	3.2%	3.1%
Interfund Transfers	1,011,000	1,256,969	$245,969	24.3%	3.2%	3.5%
	$31,701,487	$35,691,409	$3,989,922	12.6%	100.0%	100.0%

2026-2027 ESTIMATED REVENUES



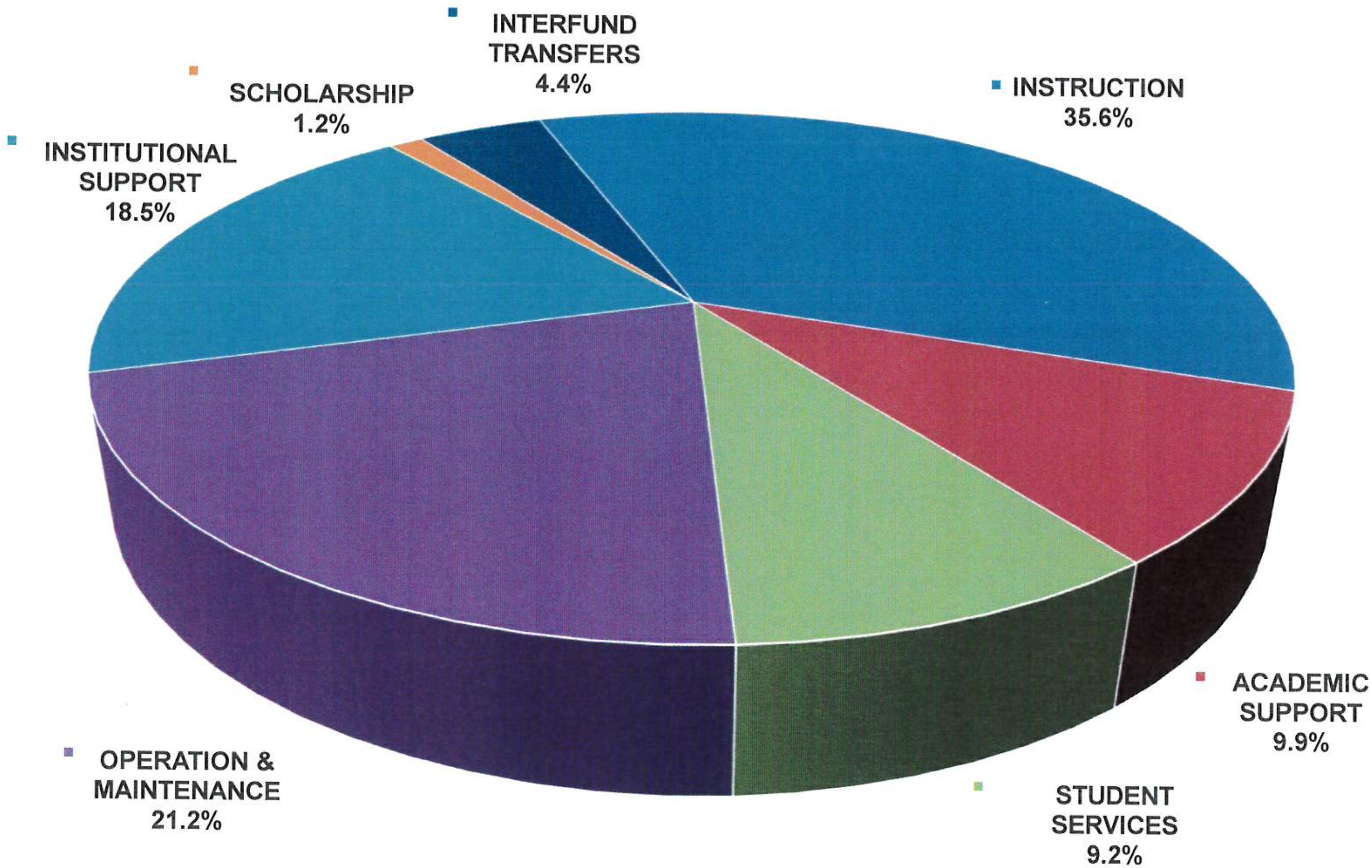
LEWIS AND CLARK COMMUNITY COLLEGE
Godfrey, Illinois 62035

Budget Comparison - Expenditures

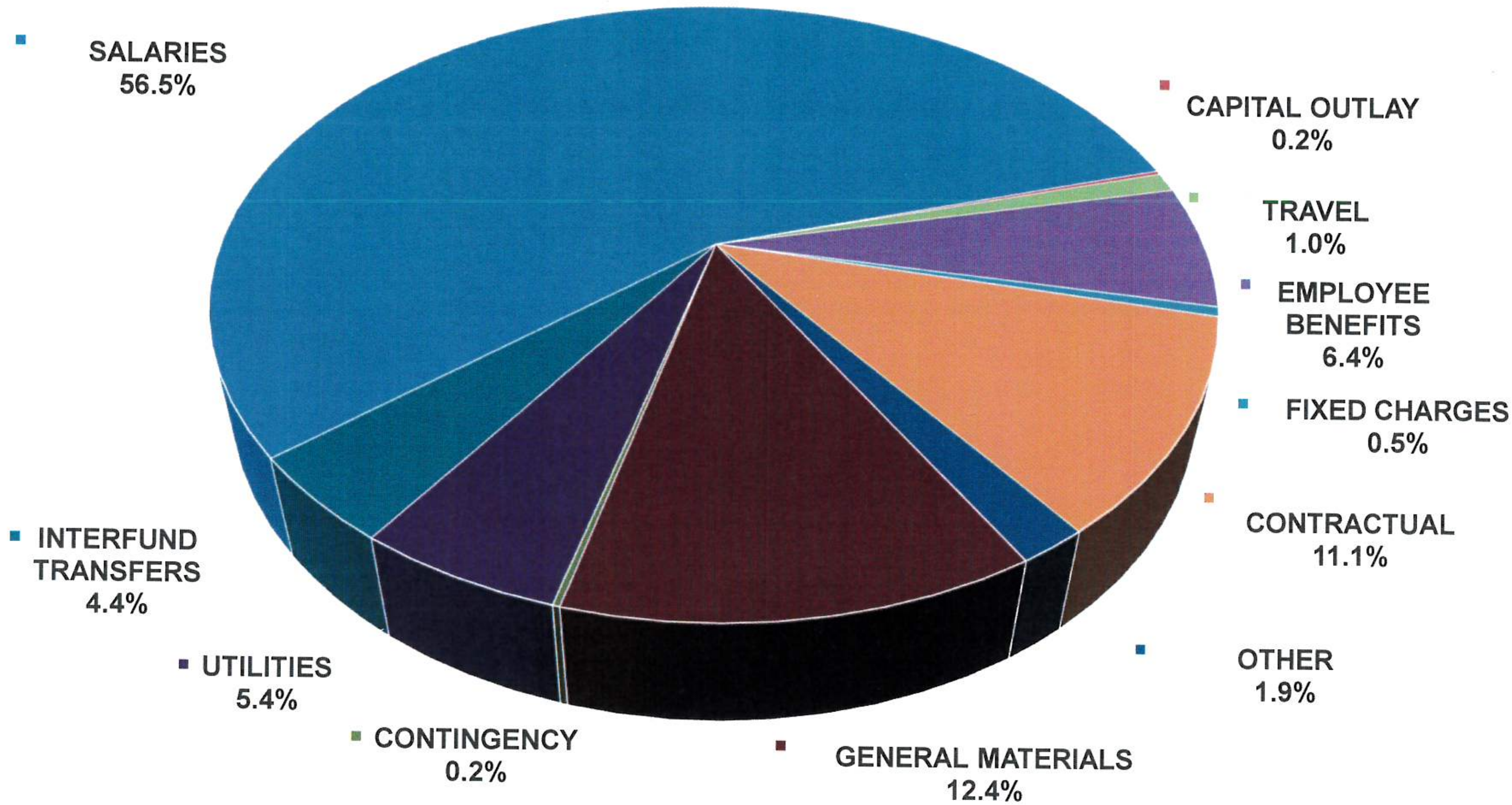
By Program	2025-2026 Budget	2026-2027 Budget	Difference	Percentage of Increase	2025-2026 Budget Percentage	2026-2027 Budget Perdentage
Instruction	$12,952,764	$12,682,637	-$270,127	-2.1%	37.4%	35.6%
Academic Support	3,185,261	3,544,106	358,845	11.3%	9.2%	9.9%
Student Services	3,301,197	3,267,559	-33,638	-1.0%	9.5%	9.2%
Public Service/Continuing Ed	0	0	0	0.0%	0.0%	0.0%
Operation & Maintenance	7,417,697	7,559,965	142,268	1.9%	21.4%	21.2%
Institutional Support	6,115,653	6,617,086	501,433	8.2%	17.6%	18.5%
Scholarship,Student Grants,Waivers	425,000	440,000	15,000	3.5%	1.2%	1.2%
Transfers	1,274,400	1,580,056	305,656	24.0%	3.7%	4.4%
	$34,671,972	$35,691,409	$1,019,437	2.9%	100.0%	100.0%

By Object	2025-2026 Budget	2026-2027 Budget	Difference	Percentage of Increase	2025-2026 Budget Percentage	2026-2027 Budget Perdentage
Salaries	$20,347,440	$20,178,276	-$169,164	-0.8%	58.7%	56.5%
Employee Benefits	2,232,329	2,291,798	59,469	2.7%	6.4%	6.4%
Contractual Services	3,898,333	3,931,912	33,579	0.9%	11.3%	11.1%
General Materials and Supplies	3,718,307	4,412,973	694,666	18.7%	10.7%	12.4%
Conference and Meeting Expense	381,940	366,850	-15,090	-4.0%	1.1%	1.0%
Fixed Charges	146,800	192,200	45,400	30.9%	0.4%	0.5%
Utilities	1,937,073	1,930,158	-6,915	-0.4%	5.6%	5.4%
Capital Outlay	65,000	65,000	0	0.0%	0.2%	0.2%
Other	620,350	667,186	46,836	7.5%	1.8%	1.9%
Provision for Contingency	50,000	75,000	25,000	50.0%	0.1%	0.2%
Transfers	1,274,400	1,580,056	305,656	24.0%	3.7%	4.4%
	$34,671,972	$35,691,409	$1,019,437	2.9%	100.0%	100.0%

2026-2027 BUDGETED EXPENDITURES BY PROGRAM



2026-2027 BUDGETED EXPENDITURES BY OBJECT



COMPARISONS OF 2024-2025, 2025-2026 and 2026-2027 BUDGET
By Object

Instruction	2024-2025	Percentage	2025-2026	Percentage	2026-2027	Percentage
Salaries	$11,086,954	84.0%	$10,878,998	84.0%	$10,645,805	84.0%
Employee Benefits	1,070,011	8.1%	899,556	6.9%	904,382	7.1%
Contractual Services	175,923	1.3%	228,099	1.8%	181,676	1.4%
General Materials and Supplies	838,608	6.4%	909,361	7.0%	924,424	7.3%
Conference and Meeting Expense	23,525	0.2%	36,750	0.3%	26,350	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	0	0.0%	0	0.0%	0	0.0%
	$13,195,021	100.0%	$12,952,764	100.0%	$12,682,637	100.0%

Academic Support	2024-2025	Percentage	2025-2026	Percentage	2026-2027	Percentage
Salaries	$1,950,127	62.9%	$1,909,850	59.9%	$1,971,960	55.5%
Employee Benefits	301,631	9.7%	257,373	8.1%	289,761	8.2%
Contractual Services	84,606	2.7%	68,833	2.2%	97,896	2.8%
General Materials and Supplies	739,970	23.9%	925,335	29.1%	1,160,739	32.8%
Conference and Meeting Expense	25,084	0.8%	23,870	0.7%	23,750	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%
	$3,101,418	100.0%	$3,185,261	100.0%	$3,544,106	100.0%

Student Services	2024-2025	Percentage	2025-2026	Percentage	2026-2027	Percentage
Salaries	$2,449,429	76.7%	$2,533,579	76.7%	$2,492,422	76.3%
Employee Benefits	425,655	13.4%	404,352	12.3%	395,307	12.1%
Contractual Services	126,390	4.0%	171,075	5.2%	186,325	5.7%
General Materials and Supplies	113,601	3.6%	118,441	3.6%	122,255	3.7%
Conference and Meeting Expense	71,850	2.3%	73,750	2.2%	71,250	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%
	$3,186,925	100.0%	$3,301,197	100.0%	$3,267,559	100.0%

COMPARISONS OF 2024-2025, 2025-2026 and 2026-2027 BUDGET
By Object

Institutional Support - Education	2024-2025	Percentage	2025-2026	Percentage	2026-2027	Percentage
Salaries	$4,131,487	54.5%	$3,698,895	51.2%	$3,735,979	51.5%
Employee Benefits	517,169	6.8%	478,636	6.6%	501,695	6.9%
Contractual Services	402,332	5.3%	409,450	5.7%	465,468	6.4%
General Materials and Supplies	824,734	10.9%	867,752	12.0%	1,214,017	16.7%
Conference and Meeting Expense	249,460	3.3%	225,870	3.1%	229,250	3.2%
Fixed Charges	22,450	0.3%	25,000	0.4%	25,000	0.3%
Utilities	0	0.0%	0	0.0%	0	0.0%
Capital Outlay	0	0.0%	0	0.0%	0	0.0%
Other	261,846	3.5%	195,150	2.7%	226,986	3.1%
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	1,113,428	14.7%	1,274,400	17.6%	816,618	11.2%
	$7,572,906	100.0%	$7,225,153	100.1%	$7,265,013	100.0%

Scholarship,Student Grants,Waivers						
Contractual Services	$0	0.0%	$0	0.0%	$0	0.0%
General Materials and Supplies	0	0.0%	0	0.0%	0	0.0%
Conference and Meeting Expense	0	0.0%	0	0.0%	0	0.0%
Fixed Charges	0	0.0%	0	0.0%	0	0.0%
Other	440,000	100.0%	425,000	100.0%	440,000	100.0%
	$440,000	100.0%	$425,000	100.0%	$440,000	100.0%

COMPARISONS OF 2024-2025, 2025-2026 and 2026-2027 BUDGET
By Object

	2024-2025	Percentage	2025-2026	Percentage	2026-2027	Percentage
Operation and Maintenance of Plant Operations and Maintenance Fund						
Salaries	$1,279,907	16.9%	$1,264,418	17.0%	$1,271,434	16.8%
Employee Benefits	226,276	3.0%	187,052	2.5%	195,338	2.6%
Contractual Services	3,047,414	40.3%	2,963,676	40.0%	2,933,047	38.8%
General Materials and Supplies	774,807	10.2%	857,228	11.6%	981,538	13.0%
Conference and Meeting Expense	21,800	0.3%	21,450	0.3%	16,250	0.2%
Fixed Charges	97,063	1.3%	121,800	1.6%	167,200	2.2%
Utilities	2,100,880	27.7%	1,937,073	26.1%	1,930,158	25.5%
Capital Outlay	25,600	0.3%	65,000	0.9%	65,000	0.9%
Other	0	0.0%	0	0.0%	0	0.0%
	$7,573,747	100.0%	$7,417,697	100.0%	$7,559,965	100.0%
Institutional Support - Operations and Maintenance Fund						
Salaries	$60,661	35.7%	$61,700	37.3%	$60,676	6.5%
Employee Benefits	5,862	3.4%	5,360	3.3%	5,315	0.6%
Contractual Services	55,000	32.2%	57,200	34.7%	67,500	7.2%
General Materials and Supplies	40,115	23.5%	40,190	24.4%	10,000	1.1%
Conference and Meeting Expense	8,725	5.1%	250	0.2%	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	200	0.1%	200	0.1%	200	0.0%
Provision for Contingency	0	0.0%	0	0.0%	25,000	2.7%
Transfer	0	0.0%	0	0.0%	763,438	81.9%
	$170,563	100.0%	$164,900	100.0%	$932,129	100.0%
TOTAL OPERATING FUNDS	$35,240,580		$34,671,972		$35,691,409	