

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING

| | 2017-18 ADOPTED MIDYEAR BUDGET | 2018-19 PROJECTED BUDGET |
|-----------------------------------|--------------------------------------|--------------------------------|
| REVENUES | | |
| Tuition | 45,481,628 | 44,815,994 |
| Fees | 6,695,236 | 6,512,562 |
| Property Taxes | 30,979,300 | 31,382,819 |
| State Aid | 27,902,896 | 26,758,318 |
| Interest | 205,000 | 210,000 |
| Miscellaneous Income | 1,775,079 | 1,790,460 |
| TOTAL REVENUE | 113,039,139 | 111,470,153 |
| EXPENSES | | |
| Salaries and Wages | 57,976,794 | 58,140,698 |
| Fringe Benefits | 33,876,875 | 33,933,335 |
| Contracted Services | 4,799,496 | 4,822,361 |
| Supplies and Repairs | 4,769,752 | 4,717,217 |
| Utilities and Rentals | 3,957,627 | 4,118,009 |
| Transfers | 2,854,466 | 1,945,340 |
| Other Costs | 3,062,817 | 3,445,903 |
| Equipment and Technology | 275,063 | 275,063 |
| Contingency | 73,603 | 278,675 |
| Estimated Savings - Controllables | (500,000) | (500,000) |
| TOTAL EXPENSES | 111,146,494 | 111,176,601 |
| NET REVENUE (EXPENSE) | 1,892,645 | 293,552 |

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GENERAL OPERATING

2017-18
ADOPTED
MIDYEAR BUDGET

2018-19
PROJECTED
BUDGET

| TUITION: | | | |
|-----------------|---------------------------|-------------------|-------------------|
| 1201 | RESIDENT | 25,915,400 | 25,432,585 |
| 1202 | NON-RESIDENT | 18,526,945 | 18,503,500 |
| 1203 | OUT OF STATE | 1,269,283 | 1,173,637 |
| 1210 | TUITION WAIVERS | (230,000) | (293,728) |
| | TOTAL TUITION | 45,481,628 | 44,815,994 |
| FEES: | | | |
| 1251 | CLASS LAB/COURSE FEES | 1,668,000 | 1,898,947 |
| 1261 | PRE-SCHOOL | 1,918,128 | 415,800 |
| 1250 | JOB TRAINING/CONST TRADES | 1,047,600 | 1,535,598 |
| 1252 | STUDENT RECORD FEE | 35,000 | 1,037,124 |
| 1257 | DENTAL CLINIC | | 34,650 |
| 1260 | CAREER TEST | 420,000 | 9,405 |
| 1264 | TECHNOLOGY FEE | 1,597,008 | 1,581,038 |
| | TOTAL FEES | 6,695,236 | 6,512,562 |

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| | | 2017-18 ADOPTED MIDYEAR BUDGET | 2018-19 PROJECTED BUDGET |
|-----------------------|------------------------------------|--------------------------------------|--------------------------------|
| PROPERTY TAX: | | | |
| 1301 | PROPERTY TAX | 30,479,300 | 30,817,819 |
| 1311 | PROPERTY TAX -IFT | 360,000 | 450,000 |
| 1341 | PENALTIES & INTEREST | 66,000 | 70,000 |
| 1361 | OTHER TAXES | 99,000 | 70,000 |
| 1392 | PROPERTY TAX REFUNDS | (25,000) | (25,000) |
| | TOTAL PROPERTY TAXES | 30,979,300 | 31,382,819 |
| STATE AID: | | | |
| 1410 | STATE APPROPRIATIONS | 27,902,896 | 26,758,318 |
| INTEREST: | | | |
| 1581 | INTEREST INCOME | 205,000 | 210,000 |
| MISCELLANEOUS: | | | |
| 1591 | ATC FACILITY PARTNERSHIP | 617,301 | 607,682 |
| 1598 | GRCC FOUNDATION CHARGEBACK | 427,778 | 427,778 |
| 1599 | MISCELLANEOUS INCOME | 190,000 | 190,000 |
| 1650 | SALES, SERVICES & RENTALS | 415,000 | 415,000 |
| 1690 | INDIRECT COST REVENUE | 125,000 | 150,000 |
| | TOTAL MISCELLANEOUS REVENUE | 1,775,079 | 1,790,460 |
| | TOTAL REVENUE | 113,039,139 | 111,470,153 |

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| SALARIES: | | | |
| 2103 | TEACHING - FULL TIME | 18,295,850 | 18,977,860 |
| 2104 | OVERLOAD | 5,059,480 | 5,179,802 |
| 2105 | PART TIME | 7,216,145 | 6,609,964 |
| 2107 | EXTRA CURRICULAR | 175,000 | 175,500 |
| 2109 | TUTORS & LAB COORDINATORS | 1,475,000 | 1,473,685 |
| 2112 | EXECUTIVE MANAGEMENT | 792,840 | 808,860 |
| 2114 | DEANS | 1,176,405 | 1,118,448 |
| 2115 | DIRECTORS | 2,994,680 | 2,841,692 |
| 2116 | ADMIN SUPPORT | 1,172,320 | 1,205,640 |
| 2118 | TECHNICAL SUPPORT | 7,943,545 | 7,966,200 |
| 2122 | COUNSELORS | 1,570,140 | 1,658,340 |
| 2123 | LIBRARIANS | 647,360 | 674,375 |
| 2141 | OFFICE PERSONNEL | 3,819,620 | 3,858,560 |
| 2142 | CUSTODIAL | 2,523,200 | 2,526,043 |
| 2143 | MAINTENANCE | 806,165 | 805,497 |
| 2147 | TEMP/CONTINGENCY | 713,100 | 649,591 |
| 2148 | CAMPUS POLICE | 801,980 | 818,040 |
| 2149 | STUDENT ASSISTANT | 1,293,964 | 1,292,601 |
| | EST SAVINGS - OPEN POSITIONS | (500,000) | (500,000) |
| | TOTAL SALARIES | 57,976,794 | 58,140,698 |

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| FRINGE BENEFITS: | | | |
| 2181 | FICA | 4,036,625 | 4,081,141 |
| 2182 | GROUP HEALTH INSURANCE | 7,650,000 | 7,850,000 |
| 2183 | LIFE INSURANCE | 150,000 | 152,411 |
| | SICK LEAVE/VACATION | 457,000 | 457,000 |
| 2184 | DENTAL REIMBURSEMENT | 570,000 | 579,163 |
| 2185 | RETIREMENT | 19,873,250 | 19,631,724 |
| 2186 | WORKERS COMPENSATION | 155,000 | 157,492 |
| 2187 | UNEMPLOYMENT COMPENSATION | 75,000 | 76,206 |
| 2189 | OTHER GROUP FRINGE BENEFITS | - | 30,000 |
| 2190 | VISION REIMBURSEMENT | 320,000 | 325,144 |
| 2191 | CASH IN LIEU PAYMENTS | 125,000 | 127,009 |
| 2193 | ANNUITIES | 25,000 | 40,643 |
| 2192 | STUDENT INSURANCE | 40,000 | 25,402 |
| 2195 | OTHER EMPL BENEFITS/LTD | 400,000 | 400,000 |
| | TOTAL FRINGE BENEFITS | 33,876,875 | 33,933,335 |

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| CONTRACTED SERVICES: | | | |
| 2210 | PROFESSIONAL SERVICES | 263,482 | 271,386 |
| 2213 | LEGAL SERVICES | 75,500 | 77,765 |
| 2218 | IN-SERVICE | 159,602 | 164,390 |
| 2271 | CONTRACTED SERVICES | 4,270,162 | 4,277,147 |
| 2272 | OFFICIALS | 30,750 | 31,673 |
| | TOTAL CONTRACTED SERVICES | 4,799,496 | 4,822,361 |
| SUPPLIES & REPAIRS | | | |
| 2311 | CLASSROOM SUPPLIES | 1,830,944 | 1,823,559 |
| 2321 | LIBRARY BOOKS | 308,374 | 308,374 |
| 2322 | PERIODICALS | 110,477 | 110,477 |
| 2323 | MEDIA SUPPLIES | 50,365 | 50,365 |
| 2331 | BUILDING REPAIRS | 398,834 | 398,834 |
| 2343 | EQUIP REPAIRS | 301,551 | 302,051 |
| 2352 | OFFICE SUPPLIES | 128,617 | 128,117 |
| 2353 | POSTAGE | 125,904 | 128,904 |
| 2359 | MISCELLANEOUS SUPPLIES | 699,465 | 654,723 |
| 2362 | PRINTING SERVICES | 555,221 | 551,813 |
| 2371 | CUSTODIAL SUPPLIES | 260,000 | 260,000 |
| | TOTAL SUPPLIES & REPAIRS | 4,769,752 | 4,717,217 |

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|---|--------------------------------------|--------------------------------------|--------------------------------|
| RENT, UTILITIES & INSURANCE: | | | |
| 2411 | RENTAL-INSTRUCTIONAL SPACE | 582,580 | 598,312 |
| 2451 | HEATING FUEL | 757,330 | 787,623 |
| 2452 | ELECTRICITY | 1,760,052 | 1,830,454 |
| 2453 | TELEPHONE | 138,336 | 143,869 |
| 2454 | WASTE/TRASH DISPOSAL | 152,996 | 159,116 |
| 2455 | WATER AND SEWAGE | 274,449 | 285,427 |
| 2456 | TELEPHONE - LONG DISTANCE | - | 15,487 |
| 2471 | GENERAL INSURANCE | 170,090 | 173,492 |
| 2472 | BUILDING INSURANCE | 121,793 | 124,229 |
| | TOTAL UTILITIES & RENTALS | 3,957,627 | 4,118,009 |
| TRANSFERS: | | | |
| 2714 | TRANSFER TO (FROM) AUXILIARY | (580,000) | (1,180,000) |
| 2715 | TRANSFER TO DESIGNATED | 255,966 | 161,840 |
| 2742 | TRANSFER TO (FROM) BUILDING & SITE | 2,090,000 | 1,875,000 |
| 2751 | TRANSFER TO EXPENDABLE REST | 1,088,500 | 1,088,500 |
| | TOTAL TRANSFERS | 2,854,466 | 1,945,340 |

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| OTHER COSTS: | | | |
| 2511 | MEMBERSHIP FEES | 252,804 | 251,604 |
| 2512 | TRAVEL | 759,233 | 676,028 |
| 2513 | FACULTY TRAVEL | 100,616 | 137,000 |
| 2530 | ADVERTISING | 522,056 | 522,662 |
| 2532 | COMMUNITY OUTREACH | 57,109 | 52,109 |
| 2566 | CHARGE CARD FEE | 400,000 | 435,500 |
| 2570 | COLLECTION CHARGES | 52,000 | 52,000 |
| 2572 | PROPERTY TAX COLLECTION FEE | 88,000 | 88,000 |
| 2584 | SCHOLARSHIPS/GRANTS | 31,000 | 31,000 |
| 2586 | MISC/ALLOWANCE FOR DOUBTFUL | 800,000 | 1,200,000 |
| | TOTAL OTHER COSTS | 3,062,817 | 3,445,903 |
| EQUIPMENT: | | | |
| 2821 | EQUIPMENT - INSTRUCTIONAL | 96,893 | 96,893 |
| 2822 | EQUIPMENT - NON-INSTRUCTIONAL | 146,795 | 143,470 |
| 2823 | EQUIPMENT - REPLACEMENT | 31,375 | 34,700 |
| | TOTAL EQUIPMENT | 275,063 | 275,063 |
| CONTINGENCY/EST SAVINGS: | | | |
| 2710 | CONTINGENCY | 73,603 | 278,675 |
| | EST SAVINGS - CONTROLLABLES | (500,000) | (500,000) |
| | GRAND TOTAL EXPENSE | 111,146,493 | 111,176,601 |
| | NET REVENUE (EXPENSE) | 1,892,645 | 293,552 |