

BUDGET 2010-2011



Muskegon Community College

MUSKEGON COMMUNITY COLLEGE

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MUSKEGON COMMUNITY COLLEGE FISCAL YEAR 2010-2011 BUDGET

Muskegon Community College has prepared a total budget of \$45,173,148 in revenues and total expenditures of \$46,402,798 for fiscal year 2010-2011. This is an increase of 8.6% over the 2009-2010 budget of \$42,739,635. In funds where expenditures are greater than revenues, there is sufficient fund balance to cover the deficit. The general fund is 70% of the total budget or \$32,449,887 and increased 5.23% over the prior year. The Expendable Restricted Fund totals \$9,731,909 for a 17.0% increase over the 2009-2010 budget of \$8,076,938. The Plant Fund is budgeted to increase 32.4% or \$405,000 over the prior year for a total of \$1,655,000. The remaining funds remained fairly flat over the prior year.

GENERAL FUND

Revenue

State Aid

The 2010-2011 budgeted amount of state aid is \$8,251,900, or 25.43% of our total revenue, and reflects an anticipated 3.1% revenue decrease from the actual 2009-2010 state aid amount of \$8,518,600 that Muskegon Community College will receive. Given the state's fiscal environment, our future budgets could be negatively impacted.

Property Taxes

Property taxes comprise 29.2% of our total revenue budget which is down from 32.35% for fiscal year 2009-2010. During 2010-2011 the College will levy 2.2037 mills of ad valorem property taxes on all property (real and personal) located in Muskegon County. The total taxable value for Muskegon County decreased from \$4,714,942,649 to \$4,564,760,559, or by 3.19%. For 2010, the Consumer Price Index (CPI) used for property tax purposes, was a -.3% as calculated by the State of Michigan. This represents the average change in the CPI during the state's fiscal year ended September 30, 2009. Additionally, the decreased demand for housing has resulted in the sales price of homes to fall, thus a possible reduction in taxable value.

The 2.2037 mills are expected to generate fiscal year 2010-2011 property tax revenues of approximately \$9,476,000 for general operating purposes which is a 5% reduction from the 2009-2010 fiscal year. There will not be a further Headlee reduction in the millage rate in 2010 as the total value of existing taxable property was less than inflation from one year to the next. The current millage rate of 2.2037 mills is .1963 mills less than the 2.400 mills approved by the voters in May of 1993, due to permanent Headlee rollbacks in prior years. This results in total lost revenue of over \$850,000 after Tax Increment Financing Authority (TIFA) adjustments.

Tuition and Fees

Tuition and Fees represent over 43% of our total operating revenues budget. An increase in the contact hour tuition rate beginning with the fall semester of 2010 will be as follows:

Contact Hour Tuition Rate

In-District	\$77.00
Out-District	\$135.00
Out-State	\$185.00

Given tuition rates at other community colleges and four-year universities, we believe MCC remains a great educational value.

The registration fee remains at \$35.00 per student per semester. The technology fee was increased from \$7.00 to \$8.00 per contact hour. The technology fee assists the College to enhance its services and quality of instruction for its students and keep the College infrastructure, systems and instructional delivery at an acceptable level. The technology fee has not been changed since the fall semester 2007.

Enrollment is budgeted to be down slightly from our actual 13,021 for fiscal year 2009-2010 to 12,299 for fiscal year 2010-2011 anticipating a reduction in the number of No Worker Left Behind (NWLB) students. Contact hours are also scheduled to decrease from 129,109 to 125,000 for the same reason. Any revenue the college receives above the budgeted contact hours may be used to offset any revenue losses from the state or property taxes, transfer additional monies to the Maintenance and Replacement (RRR) Fund, or bring the General Fund fund balance up to the 15% desired level reported in the Muskegon Community College Strategic Plan for 2006-2011.

Other Income and Transfers In

Other income includes rent, investment income and miscellaneous department revenue.

We project that other income will increase by 10.3% or just over \$37,100. This increase is in investment income anticipating that interest rates will rise slightly.

Transfers in will remain flat in 2010-2011. The transfer in is from the book store funds. This helps off-set the principal and interest payments on the 2005 Bond issue.

Expenditures

Salaries and Wages

The budget for salaries and wages is based on projected staffing levels and contractual agreements. Salary and wage adjustments for the APS have yet to be finalized and have been estimated for budget purposes.

There are no new positions included in the budget. We have budgeted for the replacement of three faculty positions to replace three who have retired and/or moved to administration. Two Administrative staff and one custodial position have also been budgeted to replace staff that have retired or left Muskegon Community College. Adjunct faculty will be hired to fill any instructional needs.

Fringe Benefits

Fringe benefits, on average, represent approximately 46.8% of gross (non-student) wages. This is an increase of just over 3.1% from the prior year. Most of this increase is in the retirement area. The required contribution rate for the Michigan Public School Employees Retirement System (MPERS) will increase from 16.94% to 19.41% on October 1, 2010 which accounts for 1.5% of the increase. The remaining increase of 1.6% is in medical. The projected increase for medical was almost 10%. However, with the elimination of the Michigan Works employees, we reduced our medical expense projections. In addition, over the last several years we have increased the employee premium contributions as well as the co-pays for prescription drugs keeping the increase in medical costs very low.

The College is continuing to review and evaluate all of its fringe benefit areas and search for ways to reduce the ongoing increases. This includes an examination of our employee retirement options.

Other Expenditures

Non-salary/fringe benefit expenditures, excluding capital outlay, debt service payments and transfers out represent approximately 21.2% of the total general fund budget. These expenditures increased by only \$50,543 or less than 1% from the 2009-2010 budget. In most cases, departments “held the line” on spending increases or reduced their budgets. Following is a schedule of the major changes:

Professional Services	\$(113,213)
Service Contracts	88,125
Maint/License Agreement – Software	23,220
Materials/Supply-Classrooms & Labs	20,182
Printing & Duplicating	47,150
Fuel-Heating	(55,000)
Travel & Meeting Expense	44,843
Program Activity Expense	(19,818)
Bank/ Service Fees	30,000
Scholarships & Grants – Athletics	17,000
All Other	(14,919)

The decrease in professional services is primarily a result of the reduced contract cost with SunGuard for our Information Technology services. Fuel-heating was reduced based on lower gas purchasing prices and lower usage. The increase in travel & meeting expense includes our Higher Learning Commission Accreditation site visit. All other changes are spread among several departments.

Capital Outlay

Capital Outlay for the 2010-2011 budget totals just over \$771,000. This is an 8.6% increase over the prior year budget. However it represents only 2.4% of the total general fund budget.

Detail of individual requests, along with estimated costs, may be reviewed in the Financial Services Office.

Transfers Out

The 2010-2011 budget for transfers to other funds is \$1,705,330. This is an increase of \$50,487 over the 2009-2010 budget or 3.2%. The increase is for the college's share of operating costs in the Higher Ed Center.

A total of \$807,348 represents the scheduled principal and interest payments to be made on the 2003 (\$144,065) and 2005 (\$663,283) bond issues.

OTHER FUNDS

A summary of revenue and expenditures by department for the other funds has been included. Expenditures for most of these funds are equal to the amount of the revenue received. If expenditures exceed revenues, there is sufficient fund balance to cover the deficit.

The increase in the Expendable Restricted Fund is all due to an increase in the federal Pell grant of \$2.8 million. This increase is offset by the elimination of the Michigan Works grant.

The increase of \$405,000 in the plant fund is for expenditures related to Seimen's project.

A detail for each department by line-item can be obtained in the Financial Services Office. Questions regarding specific areas may be directed to Rosemary A. Zink, CPA, CMA, Associate Vice President of Administrative Services at 231-777-0314 or at Rosemary.Zink@muskegoncc.edu.

SUMMARY

ALL FUNDS

**MUSKEGON COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

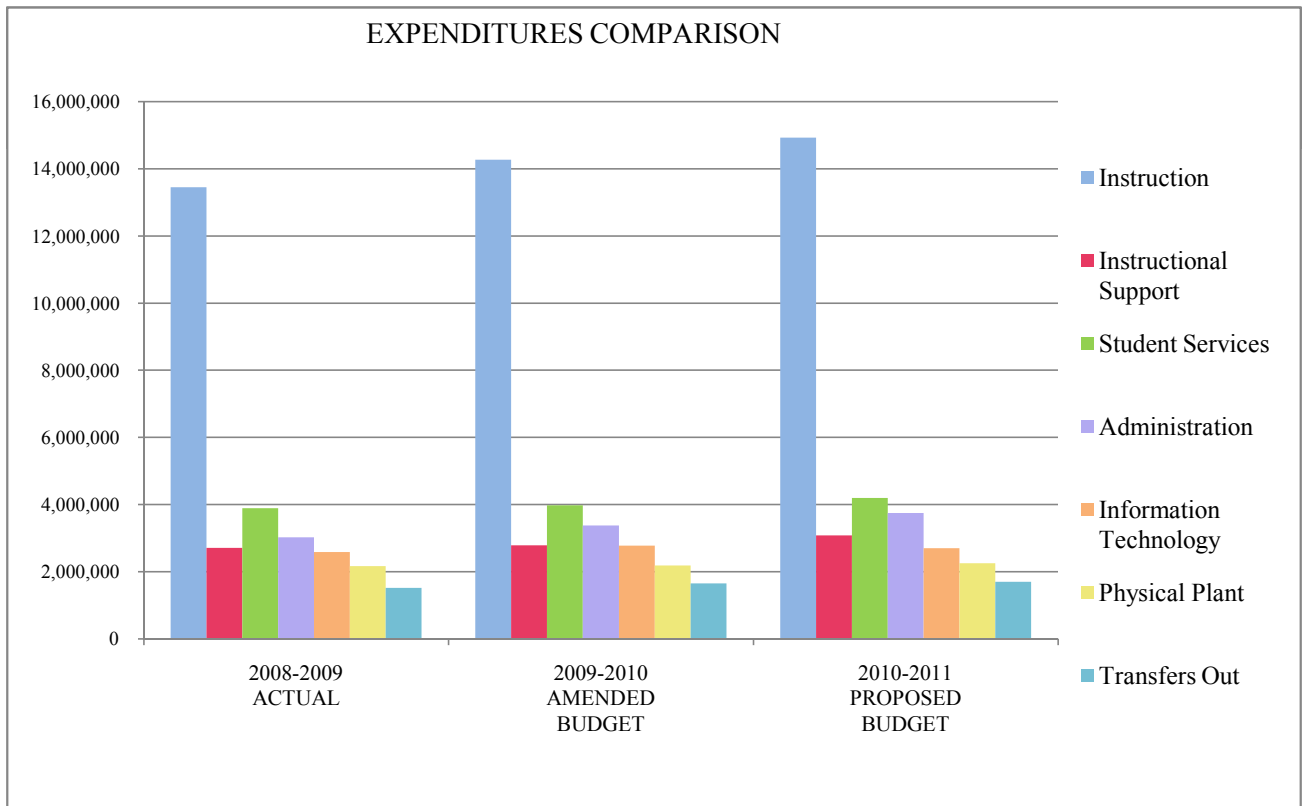
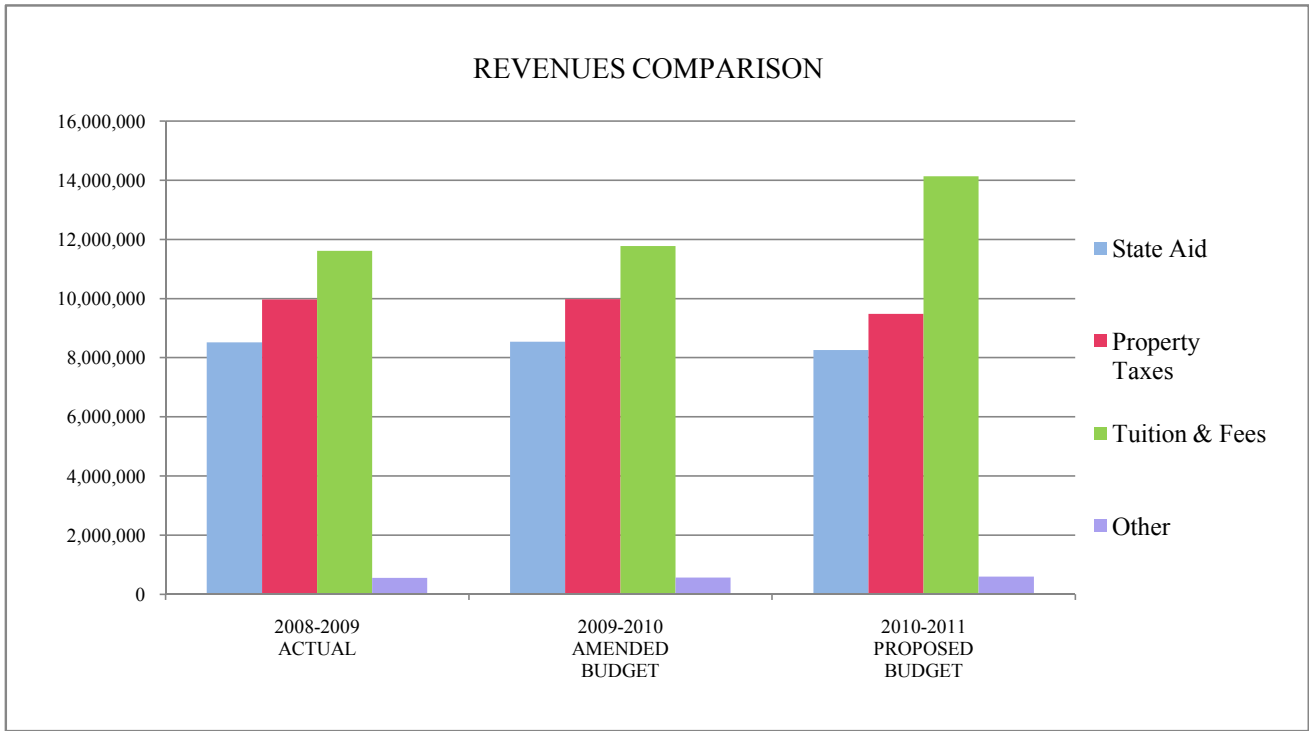
	<u>Total</u>	<u>General Fund</u>	<u>Auxiliary Activities Fund</u>	<u>Expendable Restricted Fund</u>	<u>Student Loan Fund</u>	<u>2003 Debt Service Fund</u>	<u>2005 Debt Service Fund</u>	<u>Plant Fund</u>
REVENUES								
State Aid	\$8,251,900	\$8,251,900						
Property Taxes	9,475,936	9,475,936						
Tuition & Fees	14,124,526	14,124,526						
Grants - Federal, State, & Local	9,663,856			\$9,663,856				
Auxiliary Activities	750,917		\$750,917					
Other Income	1,048,055	397,525			\$350	\$603,680		\$46,500
Transfers In	1,857,958	200,000	399,982	56,903		137,790	\$663,283	400,000
TOTAL REVENUES	45,173,148	32,449,887	1,150,899	9,720,759	350	741,470	663,283	446,500
EXPENDITURES								
Instruction	15,074,248	14,922,998	1,500	149,750				
Instructional Support	3,108,000	3,089,600		18,400				
Student Services	13,895,179	4,203,727	133,993	9,557,459				
Administration	4,090,782	3,755,782	335,000					
Public Services	39,000		32,700	6,300				
Information Technology	2,802,692	2,702,692						100,000
Physical Plant	4,274,062	2,261,491	457,571					1,555,000
Bond Expense	1,404,303					741,245	663,058	
Other Expenses	935				485	225	225	
TOTAL EXPENDITURES	44,689,201	30,936,290	960,764	9,731,909	485	741,470	663,283	1,655,000
Transfers Out	1,905,330	1,705,330	200,000					
Less Federal State Student Work Study	(191,733)	(191,733)						
TOTAL EXPENDITURES & TRANSFERS OUT	46,402,798	32,449,887	1,160,764	9,731,909	485	741,470	663,283	1,655,000
REVENUES OVER (UNDER) EXPENDITURES	(\$1,229,650)	\$0	(\$9,865)	(\$11,150)	(\$135)	\$0	\$0	(\$1,208,500)

GENERAL FUND

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

	2008-2009 ACTUAL	2009-2010 AMENDED BUDGET	2010-2011 PROPOSED BUDGET	% of Total	% CHANGE 2009-10 to 2010-11
REVENUES:					
State Aid	\$8,518,600	\$8,533,800	\$8,251,900	25.43%	-3.30%
Property Taxes	9,963,060	9,974,670	9,475,936	29.20%	-5.00%
Tuition and Fees	11,605,296	11,768,406	14,124,526	43.53%	20.02%
Other Income	355,073	360,418	397,525	1.23%	10.30%
Transfer In	200,000	200,000	200,000	0.62%	0.00%
TOTAL REVENUES	30,642,029	30,837,294	32,449,887	100.00%	5.23%
EXPENDITURES:					
Instruction	13,449,270	14,266,052	14,922,998	45.99%	4.60%
Instructional Support	2,710,127	2,793,267	3,089,600	9.52%	10.61%
Student Services	3,892,928	3,980,784	4,203,727	12.95%	5.60%
Administration	3,024,840	3,384,081	3,755,782	11.57%	10.98%
Information Technology	2,587,838	2,784,893	2,702,692	8.33%	-2.95%
Physical Plant	2,173,033	2,189,826	2,261,491	6.97%	3.27%
Total Operating Expenditures	27,838,036	29,398,903	30,936,290	95.34%	5.23%
Transfers Out	1,520,306	1,652,843	1,705,330	5.26%	3.18%
Less Federal/State Student Work Study	(203,573)	(214,452)	(191,733)	-0.59%	-10.59%
TOTAL EXPENDITURES/TRANSFERS OUT	29,154,769	30,837,294	32,449,887	100.00%	5.23%
REVENUES OVER (UNDER) EXPENDITURES	\$1,487,260	\$0	\$0		

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND**



**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>2008-2009 ACTUAL</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010-2011 PROPOSED BUDGET</u>	<u>% CHANGE 2009-10 TO 2010-11</u>
11000 SOCIAL SCIENCE DEPARTMENT	\$143,909	\$148,585	\$158,063	6.38%
11010 SOCIOLOGY	117,924	134,386	146,184	8.78%
11020 PSYCHOLOGY	339,529	411,009	449,356	9.33%
11030 ECONOMICS	220,891	153,764	189,241	23.07%
11040 POLITICAL SCIENCE	263,570	262,727	287,894	9.58%
11050 GEOGRAPHY	189,043	208,288	218,318	4.82%
11060 ANTHROPOLOGY	93,436	101,966	108,391	6.30%
11070 HISTORY	217,433	169,465	185,217	9.30%
Subtotal	1,585,735	1,590,190	1,742,664	9.59%
12000 CREATIVE & PERFORM ARTS DEPT	104,572	104,789	110,236	5.20%
12010 PHILOSOPHY	261,056	225,631	243,455	7.90%
12020 HUMANITIES	131,108	137,870	61,297	-55.54%
12030 ART	226,963	262,952	262,568	-0.15%
12040 ART GALLERY	16,896	12,283	13,263	7.98%
12050 MUSIC	44,576	36,445	75,535	107.26%
12060 THEATER INSTRUCTION	107,083	117,422	101,397	-13.65%
12070 DANCE	13,987	20,453	16,898	-17.38%
12080 OVERBROOK OPERATIONS	43,461	61,294	54,048	-11.82%
12090 THEATER PERFORMING	146,659	154,405	166,261	7.68%
Subtotal	1,096,361	1,133,544	1,104,958	-2.52%
13000 ENGLISH & COMMUNICATIONS DEPT	121,889	129,480	139,136	7.46%
13010 ENGLISH	1,044,020	1,125,691	1,173,964	4.29%
13020 COMMUNICATIONS	53,483	58,910	61,885	5.05%
22000 FOREIGN LANGUAGES DEPT	25,051	29,114	32,920	13.07%
22010 GERMAN	38,956	60,283	63,158	4.77%
22020 SPANISH	255,039	265,521	288,557	8.68%
22030 FRENCH	7,807	11,562	12,321	6.56%
22040 INTERPRETER SERVICES	8,289	10,718	10,840	1.14%
22050 FOREIGN LANGUAGES - OTHER	2,468	5,559	8,230	48.05%
Subtotal	1,557,002	1,696,838	1,791,011	5.55%
14000 MATH & PHYSICAL SCIENCE DEPT	97,587	132,222	120,270	-9.04%
14010 MATHEMATICS	707,999	828,135	788,464	-4.79%
14020 PLANETARIUM / OBSERVATORY	52,548	59,605	62,193	4.34%
14030 GEOLOGY	79,925	82,366	89,948	9.21%
14040 CHEMISTRY	377,972	459,847	479,110	4.19%
14050 PHYSICS	75,189	67,548	119,461	76.85%
14060 ASTRONOMY	83,445	79,663	82,972	4.15%
14070 PHYSICAL SCIENCE	21,707	21,646	48,087	122.15%
Subtotal	1,496,372	1,731,032	1,790,505	3.44%

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>		<u>2008-2009 ACTUAL</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010-2011 PROPOSED BUDGET</u>	<u>% CHANGE 2009-10 TO 2010-11</u>
15000	LIFE SCIENCE DEPARTMENT	81,941	94,024	83,929	-10.74%
15010	BIOLOGY	702,078	724,722	734,488	1.35%
	Subtotal	784,019	818,746	818,417	-0.04%
20010	EDUCATION	248,502	173,545	272,769	57.17%
	Subtotal	248,502	173,545	272,769	57.17%
16000	HEALTH, PHYS ED & REC DEPT	95,894	92,698	101,146	9.11%
16010	HEALTH	49,882	66,505	69,779	4.92%
16020	PHYSICAL EDUCATION	289,062	317,040	336,878	6.26%
16030	RECREATION	12,185	15,151	17,083	12.75%
	Subtotal	447,023	491,394	524,886	6.82%
17000	BUSINESS DEPARTMENT	121,953	127,090	127,216	0.10%
17010	ACCOUNTING	198,637	208,508	214,316	2.79%
17020	MARKETING & MANAGEMENT	335,981	308,376	322,660	4.63%
17030	COMPUTER INFORMATION SYSTEMS	676,423	743,506	680,655	-8.45%
17040	OFFICE SYSTEMS	364,254	370,742	400,645	8.07%
17050	CRIMINAL JUSTICE	210,178	213,141	210,739	-1.13%
17060	INTERNATIONAL STUDIES	34,883	63,952	59,737	-6.59%
17070	FIRE SCIENCE	0	33,843	19,685	-41.83%
	Subtotal	1,942,309	2,069,158	2,035,653	-1.62%
18000	HEALTH SCIENCES DEPARTMENT	215,605	223,353	236,248	5.77%
18010	NURSING	1,487,499	1,631,888	1,719,926	5.39%
19010	RESPIRATORY THERAPY	531,881	576,213	593,565	3.01%
19020	HEALTH SCIENCES RELATED	27,431	47,859	30,332	-36.62%
	Subtotal	2,262,416	2,479,313	2,580,071	4.06%
21000	INDUSTRIAL MFG & TECH DEPT	116,948	116,543	123,796	6.22%
21010	COMPUTER AIDED DRAFT DESIGN	204,956	189,606	212,409	12.03%
21020	GRAPHIC DESIGN	193,857	197,600	216,860	9.75%
21030	HIGH-TECH LABORATORY	89,754	93,488	85,398	-8.65%
21040	ELECTRONICS	230,442	244,555	253,185	3.53%
21050	AUTOMOTIVE TECHNOLOGY	149,988	149,715	174,229	16.37%
21060	MATERIALS TECHNOLOGY	54,211	72,183	61,623	-14.63%
21070	MACHINING TECHNOLOGY	166,823	149,961	181,193	20.83%
21080	WELDING TECHNOLOGY	157,556	161,565	175,910	8.88%
21090	VOCATIONAL & TECHNICAL RELATED	56,635	82,561	99,932	21.04%
21100	APPRENTICE TRAINING	980	1,000	1,000	0.00%
	Subtotal	1,422,150	1,458,777	1,585,535	8.69%

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>		<u>2008-2009 ACTUAL</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010-2011 PROPOSED BUDGET</u>	<u>% CHANGE 2009-10 TO 2010-11</u>
31030	LAKESHORE BUS/IND SERV CENTER	475,775	495,495	551,391	11.28%
34030	CONTINUING EDUCATION PROGRAM	131,606	128,020	125,138	-2.25%
	Subtotal	607,381	623,515	676,529	8.50%
TOTAL INSTRUCTION		13,449,270	14,266,052	14,922,998	4.60%
31010	ACADEMIC AFFAIRS	454,209	497,785	577,976	16.11%
31020	DISTANCE EDUCATION	85,639	2,300	52,627	2188.13%
31040	HONORS PROGRAM	5,066	7,540	4,377	-41.95%
32010	ASSESSMENT	139,109	162,713	161,864	-0.52%
32020	CENTER FOR TEACHING & LEARNING	91,992	91,449	96,818	5.87%
32080	COLLEGE SUCCESS CENTER	807,760	798,618	928,108	16.21%
32180	LIBRARY INFO/TECHNOLOGY CNT	1,126,352	1,232,862	1,267,830	2.84%
TOTAL INSTRUCTIONAL SUPPORT		2,710,127	2,793,267	3,089,600	10.61%
41010	STUDENT LIFE & COMM OUTREACH	212,209	212,378	224,487	5.70%
41020	STUDENT SERVICES	194,276	204,692	226,240	10.53%
41030	ADMISSIONS	611,712	559,649	590,672	5.54%
41040	REGISTRATION & RECORDS	474,104	557,054	587,574	5.48%
41050	COUNSELING / ADVISING CENTER	771,802	780,915	834,903	6.91%
41060	PERKINS VOC ED-SPECIAL POPULAT	112,216	111,570	117,052	4.91%
41070	TESTING CENTER	226,142	203,431	229,928	13.03%
41080	FINANICIAL AID	451,148	437,519	449,440	2.72%
42030	VETERANS AFFAIRS	8,961	22,328	36,917	65.34%
42040	INTRAMURALS	4,769	5,000	5,000	0.00%
45210	SCHOLARSHIPS AND GRANTS	297,830	337,500	310,000	-8.15%
	Subtotal	3,365,169	3,432,036	3,612,213	5.25%
44020	ATHLETIC TRAINING	27,367	28,231	27,531	-2.48%
44030	GENERAL ATHLETICS	220,809	247,356	258,495	4.50%
44040	WOMENS BASKETBALL	42,390	41,218	40,995	-0.54%
44050	MENS BASKETBALL	36,523	42,449	40,666	-4.20%
44060	WRESTLING	51,170	43,795	45,175	3.15%
44070	WOMENS VOLLEYBALL	28,713	32,511	33,387	2.69%
44080	WOMENS SOFTBALL	41,938	36,205	36,312	0.30%
44090	MENS BASEBALL	49,579	42,574	42,912	0.79%
44100	MENS BASEBALL	16,589	21,129	21,372	1.15%
44110	MENS BASEBALL	12,681	13,280	13,767	3.67%
44120	BOWLING	0	0	11,984	N/A
44130	CROSS COUNTRY	0	0	10,984	N/A
44140	MENS SOCCER	0	0	7,934	N/A
	Subtotal	527,759	548,748	591,514	7.79%
TOTAL STUDENT SERVICES		3,892,928	3,980,784	4,203,727	5.60%

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>2008-2009 ACTUAL</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010-2011 PROPOSED BUDGET</u>	<u>% CHANGE 2009-10 TO 2010-11</u>
71010 INSTITUTIONAL EXPENSE	240,172	192,000	182,000	-5.21%
71020 PRESIDENT'S OFFICE	271,346	356,268	405,724	13.88%
72010 PUBLIC INFORMATION	485,023	541,125	585,806	8.26%
72020 TV MEDIA	140,756	175,562	263,800	50.26%
72030 FOUNDATION	41,497	103,695	70,945	-31.58%
72040 COM RELAT - ALUMNI	0	0	13,050	N/A
73010 ADMINISTRATIVE SERVICES	116,604	255,423	270,754	6.00%
73020 CONFERENCE & CATERING SERVICES	233,095	226,538	240,111	5.99%
73030 FINANCIAL SERVICES	734,586	804,009	922,195	14.70%
73040 PURCHASING / FACILITIES	316,359	297,031	293,086	-1.33%
73050 HUMAN RESOURCES	275,777	267,468	332,031	24.14%
73120 INSTITUTIONAL RESEARCH/GRANTS	169,625	164,962	176,280	6.86%
TOTAL ADMINISTRATION	3,024,840	3,384,081	3,755,782	10.98%
73060 INFORMATION TECHNOLOGY	2,587,838	2,784,893	2,702,692	-2.95%
TOTAL INFORMATION TECHNOLOGY	2,587,838	2,784,893	2,702,692	-2.95%
75070 PHYSICAL PLANT ADMINISTRATION	136,793	130,445	140,173	7.46%
75080 OPERATION OF PLANT	880,085	894,315	943,412	5.49%
75090 MAINTENANCE OF PLANT	656,480	680,566	667,906	-1.86%
75110 ENERGY SERVICES	450,826	438,000	392,500	-10.39%
75120 SAFETY SERVICES	48,849	46,500	117,500	152.69%
TOTAL PHYSICAL PLANT	2,173,033	2,189,826	2,261,491	3.27%
73130 TRANSFERS OUT	1,520,306	1,652,843	1,705,330	3.18%
TOTAL TRANSFERS OUT	1,520,306	1,652,843	1,705,330	3.18%
Less Federal/State Student Work Study	(203,573)	(214,452)	(191,733)	-10.59%
TOTAL GENERAL FUND EXPENDITURES/TRANSFERS OUT	\$29,154,769	\$30,837,294	\$32,449,887	5.23%

OTHER FUNDS

**MUSKEGON COMMUNITY COLLEGE
AUXILIARY FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
AUXILIARY FUND (30)			
13030 LAKE FX RADIO	\$5,250	\$5,250	\$0
32190 BAY WINDOW	16,378	16,378	0
33050 NURSES ACTIVITIES		640	(640)
49010 MCC ALUMNI ASSOCIATION	2,500	400	2,100
73080 GRAPHIC REPRODUCTION SERVICES	320,000	320,000	0
75010 HIGHER ED CENTER OPERATING	401,571	401,571	0
75100 VEHICLES	15,000	15,000	0
82010 CENTER FOR THEATER-GENERAL	18,000	4,600	13,400
82030 THEATER PLAY #1	4,000	12,500	(8,500)
82040 THEATER PLAY #2	2,500	4,800	(2,300)
82050 THEATER PLAY #3	3,000	6,975	(3,975)
82060 THEATER PLAY #4	2,000	4,450	(2,450)
82070 THEATER-STUDIO ON STAGE	300	1,000	(700)
83010 TASTE OF TOMORROW	10,000	14,800	(4,800)
83020 DRAFTING COMPETITION FUND	1,500	1,500	0
83030 ANNUAL EARLY CHILDHOOD CONF	1,300	1,300	0
83060 ARTS & HUMANITIES FESTIVAL	0	2,000	(2,000)
83080 MUSKEGON WRITER'S CENTER	20,000	20,000	0
83100 STRAFORD FESTIVAL	2,000	2,000	0
83140 HISTORY/GERMAN FIELD TRIPS	3,000	3,000	0
83150 MISCELLANEOUS CONFERENCES	5,500	5,500	0
83200 LEADERSHIP MUSKEGON	2,000	2,000	0
83500 BLACK YOUTH CAREER CONFERENCE	1,100	1,100	0
83510 MAYFEST	3,000	3,000	0
84010 MCC STORES	200,000	200,000	0
84020 FOOD SERVICES	55,000	55,000	0
84030 UNIVERSITY PARK PROPERTY	56,000	56,000	0
TOTAL AUXILIARY FUND	<u><u>\$1,150,899</u></u>	<u><u>\$1,160,764</u></u>	<u><u>(\$9,865)</u></u>

**MUSKEGON COMMUNITY COLLEGE
EXPENDABLE RESTRICTED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
SCHOLARSHIP FUND (20)			
45050 BLUE & GOLD SCHOLARSHIP	\$0	\$5,000	(\$5,000)
45110 KIDS AND COPS SCHOLARSHIP	0	2,200	(2,200)
	<hr/>	<hr/>	<hr/>
TOTAL SCHOLARSHIP FUND	0	7,200	(7,200)
EXPENDABLE RESTRICTED FUND (40)			
32030 PERKINS VOC ED-DEVELOP INSTRUC	10,000	10,000	0
32035 PERKINS FAST TRACK	3,000	3,000	0
32040 PERKINS VOC ED - MENU	111,000	111,000	0
32050 PERKINS VOC ED-LOCAL LEADERSHI	18,400	18,400	0
32090 PERK V ED-CAREER PLAN/JOB PLAC	4,000	4,000	0
32100 WORK KEYS SERVICE CENTER	2,600	2,600	0
32110 FIRE FIGHTER TRAINING	500	3,700	(3,200)
41060 PERKINS VOC ED-SPECIAL POPULAT	134,924	134,924	0
42066 AT RISK PROGRAM	81,000	81,000	0
47030 GRANTS-FEDERAL WORK STUDY	239,667	239,667	0
47040 PELL GRANT	8,000,000	8,000,000	0
47050 SUPPLEMENTAL EDUC OPPTY GRANT	178,359	178,359	0
47051 ACG1 - FRESHMAN	20,000	20,000	0
47052 ACG2 - SOPHOMORE	10,000	10,000	0
47060 MICHIGAN COMPETITIVE SCHOL	35,000	35,000	0
47065 GEAR UP MICHIGAN SCHOLARSHIP	5,350	5,350	0
47070 MICHIGAN MERIT AWARD	10,000	10,000	0
47095 MI TUITION INCENTIVE PROGRAM	450,000	450,000	0
48010 UPWARD BOUND	250,000	250,000	0
48020 NSF SCHOLARSHIPS IN SCIENCE	131,959	131,959	0
83560 WINGS PROGRAM	25,000	25,000	0
83570 MEEMIC FOUNDATION-FUTURE OF EDUCATION	0	750	(750)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDABLE RESTRICTED FUND	9,720,759	9,724,709	(3,950)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDABLE RESTRICTED FUNDS	\$9,720,759	\$9,731,909	(\$11,150)

**MUSKEGON COMMUNITY COLLEGE
STUDENT LOAN FUNDS
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
NATIONAL DIRECT STUDENT LOAN FUND (41)			
73030 FINANCIAL SERVICES	<u>\$0</u>	<u>\$360</u>	<u>(\$360)</u>
TOTAL STUDENT LOAN FINANCIAL SERVICES	<u>0</u>	<u>360</u>	<u>(360)</u>
STUDENT LOAN FUND (52)			
46010 SHORT TERM LOANS	225	0	225
46020 WARREN GOETHAL EMERGENCY LOAN	<u>125</u>	<u>125</u>	<u>0</u>
TOTAL STUDENT LOAN FUND	<u>350</u>	<u>125</u>	<u>225</u>
TOTAL STUDENT LOAN FUNDS	<u><u>\$350</u></u>	<u><u>\$485</u></u>	<u><u>(\$135)</u></u>

**MUSKEGON COMMUNITY COLLEGE
2003 DEBT RETIREMENT FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
2003 DEBT RETIREMENT FUND (70)			
73030 FINANCIAL SERVICES	<u>\$741,470</u>	<u>\$741,470</u>	<u>\$0</u>
TOTAL 2003 DEBT RETIREMENT FUND	<u><u>\$741,470</u></u>	<u><u>\$741,470</u></u>	<u><u>\$0</u></u>

**MUSKEGON COMMUNITY COLLEGE
2005 DEBT RETIREMENT FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
2005 DEBT RETIREMENT FUND (71)			
73030 FINANCIAL SERVICES	<u>\$663,283</u>	<u>\$663,283</u>	<u>\$0</u>
TOTAL 2005 DEPT RETIREMENT FUND	<u><u>\$663,283</u></u>	<u><u>\$663,283</u></u>	<u><u>\$0</u></u>

**MUSKEGON COMMUNITY COLLEGE
 MAINTENANCE & REPLACEMENT FUND
 SUMMARY OF REVENUES AND EXPENDITURES
 FISCAL YEAR 2010 - 2011**

<u>DESCRIPTION</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>REVENUES OVER (UNDER) EXPENDITURES</u>
MAINTENANCE & REPLACEMENT FUND (75)			
73110 TECHNOLOGY IMPROVEMENTS	\$0	\$100,000	(\$100,000)
76010 RENOVATON & REPLACEMENT	425,500	1,555,000	(1,129,500)
76020 LIBRARY EXPANSION	1,000	0	1,000
76030 CAREER TECH CENTER	10,000	0	10,000
76040 PLANETARIUM	10,000	0	10,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL MAINTENANCE & REPLACEMENT FUND	<u><u>\$446,500</u></u>	<u><u>\$1,655,000</u></u>	<u><u>(\$1,208,500)</u></u>