

BUDGET

2011-2012



Muskegon Community College

MUSKEGON COMMUNITY COLLEGE

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MUSKEGON COMMUNITY COLLEGE FISCAL YEAR 2011-2012 BUDGET

Muskegon Community College has prepared a total budget of \$47,136,030 in revenues and total expenditures of \$48,308,610 for fiscal year 2011-2012. This is an increase of 4.1% over the 2010-2011 budget of \$46,402,798. In funds where expenditures are greater than revenues, there is sufficient fund balance to cover the deficit. The general fund is 68% of the total budget or \$32,859,453 and increased 1.26% over the prior year. The Expendable Restricted Fund totals \$11,274,380 for a 15.8% increase over the 2010-2011 budget of \$9,731,909. The Auxiliary Activities Fund is budgeted to decrease 4.1% or \$47,650 over the prior year for a total of \$1,113,114. The remaining funds remained fairly flat over the prior year.

GENERAL FUND

Revenue

State Aid

The 2011-2012 budgeted amount of state aid is \$8,160,100, or 24.83% of our total revenue, and reflects an anticipated 4.2% revenue decrease from the actual 2010-2011 state aid amount of \$8,518,600 that Muskegon Community College will receive. Given the state's fiscal environment and many changes that are occurring at the state government level, the impact on our future budgets is unknown at this time.

Property Taxes

Property taxes comprise 28.26% of our total revenue budget which is down from 29.20% for fiscal year 2010-2011. During 2011-2012 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 \$4,564,760,559 to \$4,442,004,723, or by 2.69%. For 2011, the Consumer Price Index (CPI) used for property tax purposes, was a +1.7% as calculated by the State of Michigan. This represents the average change in the CPI during the state's fiscal year ended September 30, 2010. 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 2011-2012 property tax revenues of approximately \$9,285,000 for general operating purposes which is a 2.02% reduction from the 2010-2011 fiscal year. There will not be a further Headlee reduction in the millage rate in 2011 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 \$838,000 after Tax Increment Financing Authority (TIFA) adjustments.

Tuition and Fees

Tuition and Fees represent over 45.28% of our total operating revenues budget. An increase in the contact hour tuition rate beginning with the fall semester of 2011 is proposed as follows:

Contact Hour Tuition Rate

| | |
|--------------|----------|
| In-District | \$81.50 |
| Out-District | \$143.00 |
| Out-State | \$196.00 |

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 also is unchanged at \$8.00 per contact hour. The technology fee was increased in the FY2010-2011 budget from \$7.00 to \$8.00 after having remained the same rate for the previous three years. This 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.

Enrollment is budgeted to be down slightly from our actual 13,463 for fiscal year 2010-2011 to 12,927 for fiscal year 2011-2012 anticipating a reduction in the number of No Worker Left Behind (NWLB) students. Contacts hours are also scheduled to decrease from 133,164 to 128,077 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, reductions in property taxes, or transfer additional monies to the Maintenance and Replacement (RRR) Department in the Plant Fund.

Other Income and Transfers In

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

We project that other income will decrease by 15.6% or just over \$62,000. The majority of this decrease is in investment income.

Transfers in will remain flat in 2011-2012. 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 all staff positions who have retired during the current fiscal year or at June 30, 2010 and were being filled with faculty under a one-year contract or from temporary services. Adjunct faculty will be hired to fill any instructional needs.

Fringe Benefits

Fringe benefits, on average, represent approximately 48.1% of gross wages excluding student wages. This is an increase of just under 1.3% from the prior year. This overall increase is primarily due to an increase in the retirement rate. The required contribution rate for the Michigan Public School Employees Retirement System (MPERS) will increase from 19.41% to 24.46% on October 1, 2011 which results in a 3.2% increase in this fringe benefit. Offsetting this increase is a 2.6% decrease in medical. Over the last several years the employee premium contributions have increased keeping medical costs lower than the prospective annual trend of almost 13%.

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 21.0% of the total general fund budget. These expenditures increased by only \$40,859 or less than 1% from the 2010-2011 budget. In most cases, departments “held the line” on spending or reduced their budgets. Following is a schedule of the major changes:

| | |
|------------------------------------|-------------|
| Professional Services | \$(129,111) |
| Service Contracts | 36,130 |
| Maint/License Agreement – Hardware | 37,995 |
| Maint/License Agreement – Software | (17,324) |
| Materials/Supply-Classrooms & Labs | (104,335) |
| Printing & Duplicating | (21,650) |
| Program Activity Expense | 168,286 |
| Publications | (26,000) |
| Scholarships & Grants – Athletics | 22,000 |
| Maint. & Repair – Bldg & Grds | 15,000 |
| Supplies – Custodial & Maint. | 16,000 |
| Bad Debts | 30,311 |
| Board Scholarship – 3.5 GPA | 20,000 |
| All Other | (6,443) |

The decrease in professional services is primarily a result of the reduced contract cost with SunGuard for our Information Technology services. The increase in service contracts is due to an increase in contracts with temporary services and lobbyists. The increase in maintenance/license agreements-hardware expense is the result of the need for additional servers and hardware support agreements. The reduction in materials/supply –

classroom & lab expense is the result of a reduction in class offerings through the Lakeshore Business and Industrial Services Center. The increase in program activity expense is due to additional anticipated expenses at satellite locations for direct credit classes and a reclassification of the Conferences and Catering department's supplies expense used by outside groups previously charged to travel and meeting expense. Bad Debts expense is projected to increase as the result of the increase in student headcount. All other changes are spread among several departments.

Capital Outlay

Capital Outlay for the 2011-2012 budget totals just over \$752,000. This is a 2.5% decrease over the prior year budget. However it represents only 2.3% 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 2011-2012 budget for transfers to other funds is \$1,837,712. This is an increase of \$132,382 over the 2010-2011 budget or 7.8%. The increase is for the college's share of operating costs in the Higher Ed Center.

A total of \$799,373 represents the scheduled principal and interest payments to be made on the 2003 (\$144,965) and 2005 (\$654,408) 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 primarily due to an increase in the federal Pell grant of \$1.5 million.

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, Vice President of Finance & Administration 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 2011 - 2012**

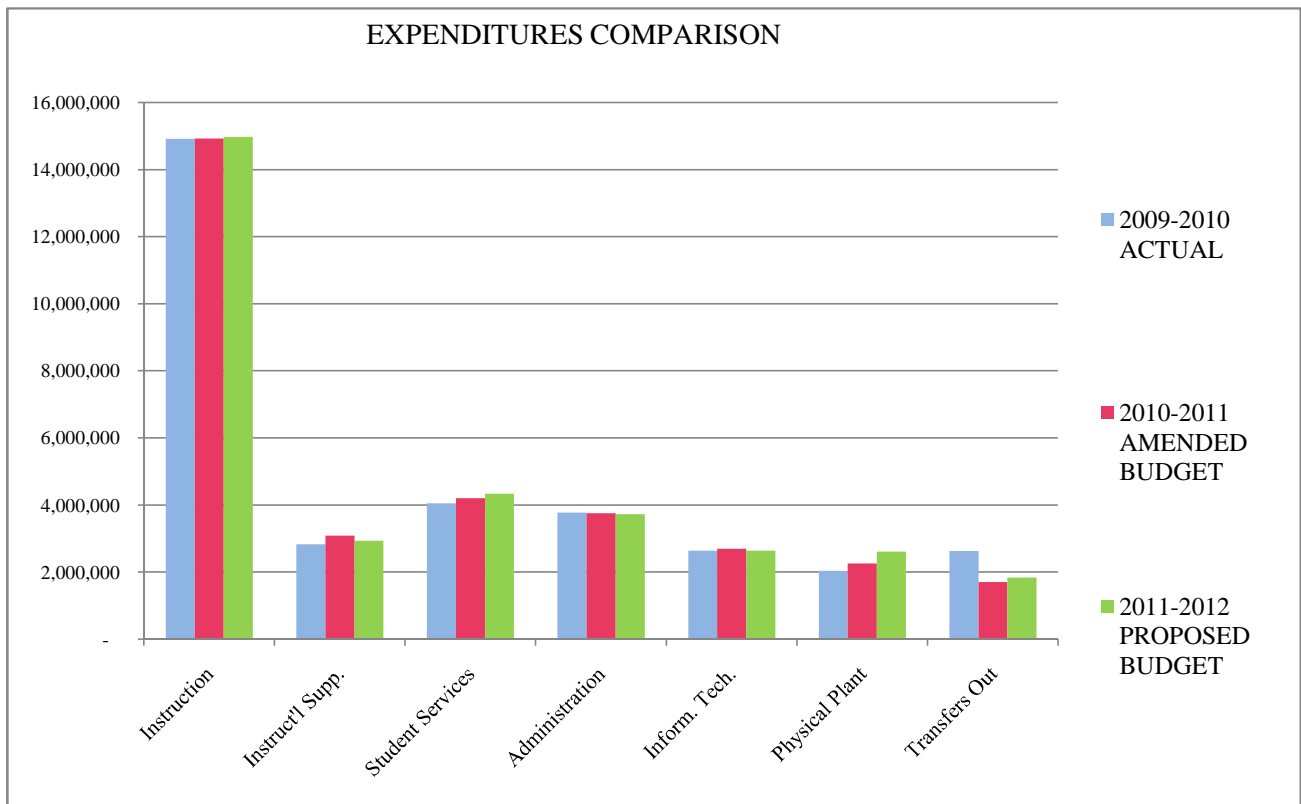
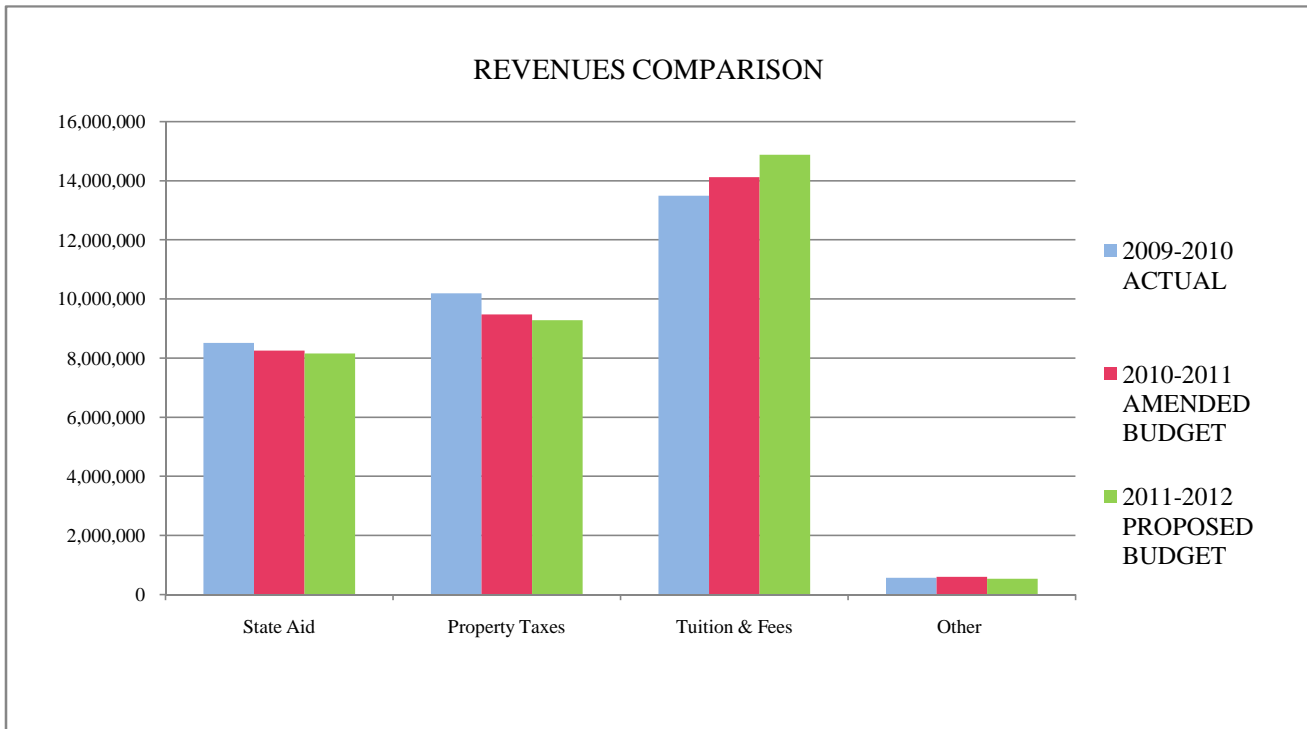
| | Total | General Fund | Auxiliary Activities Fund | Expendable Restricted Fund | Student Loan Fund | 2003 Debt Service Fund | 2005 Debt Service Fund | Plant Fund |
|---|---------------|--------------|---------------------------|----------------------------|-------------------|------------------------|------------------------|---------------|
| REVENUES | | | | | | | | |
| State Aid | \$8,160,100 | \$8,160,100 | | | | | | |
| Property Taxes | 9,284,588 | 9,284,588 | | | | | | |
| Tuition & Fees | 14,879,265 | 14,879,265 | | | | | | |
| Grants - Federal, State, & Local | 11,196,519 | | \$644,316 | \$11,196,519 | | | | |
| Auxiliary Activities | 644,316 | | | | | | | |
| Other Income | 968,530 | 335,500 | | | \$50 | \$606,980 | | \$26,000 |
| Transfers In | 2,002,712 | 200,000 | 497,228 | 105,661 | | 145,190 | \$654,633 | 400,000 |
| TOTAL REVENUES | 47,136,030 | 32,859,453 | 1,141,544 | 11,302,180 | 50 | 752,170 | 654,633 | 426,000 |
| EXPENDITURES | | | | | | | | |
| Instruction | 15,126,750 | 14,974,363 | 1,500 | 150,887 | | | | |
| Instructional Support | 2,953,189 | 2,934,789 | | 18,400 | | | | |
| Student Services | 15,613,967 | 4,340,902 | 169,772 | 11,103,293 | | | | |
| Administration | 3,979,704 | 3,725,826 | 253,878 | | | | | |
| Public Services | 37,250 | 0 | 35,450 | 1,800 | | | | |
| Information Technology | 2,757,537 | 2,637,537 | | | | | | 120,000 |
| Physical Plant | 4,598,570 | 2,611,556 | 452,514 | | | | | 1,534,500 |
| Bond Expense | 1,406,353 | | | | | | 654,408 | |
| Other Expenses | 810 | | | | 360 | | 225 | |
| TOTAL EXPENDITURES | 46,474,130 | 31,224,973 | 913,114 | 11,274,380 | 360 | 752,170 | 654,633 | 1,654,500 |
| Transfers Out | 2,037,712 | 1,837,712 | 200,000 | | | | | |
| Less Federal Student Work Study | (203,232) | (203,232) | | | | | | |
| TOTAL EXPENDITURES & TRANSFERS OUT | 48,308,610 | 32,859,453 | 1,113,114 | 11,274,380 | 360 | 752,170 | 654,633 | 1,654,500 |
| REVENUES OVER (UNDER) EXPENDITURES | (\$1,172,580) | \$0 | \$28,430 | \$27,800 | (\$310) | \$0 | \$0 | (\$1,228,500) |

GENERAL FUND

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| | 2009-2010 ACTUAL | 2010-2011 AMENDED BUDGET | 2011-2012 PROPOSED BUDGET | % of Total | % CHANGE 2010-11 to 2011-12 |
|---|-----------------------------|---|--|-----------------------|--|
| REVENUES: | | | | | |
| State Aid | \$8,518,600 | \$8,251,900 | \$8,160,100 | 24.83% | -1.11% |
| Property Taxes | 10,188,321 | 9,475,936 | 9,284,588 | 28.26% | -2.02% |
| Tuition and Fees | 13,498,923 | 14,124,526 | 14,879,265 | 45.28% | 5.34% |
| Other Income | 362,828 | 397,525 | 335,500 | 1.02% | -15.60% |
| Transfer In | 200,000 | 200,000 | 200,000 | 0.61% | 0.00% |
| TOTAL REVENUES | 32,768,672 | 32,449,887 | 32,859,453 | 100.00% | 1.26% |
| EXPENDITURES: | | | | | |
| Instruction | 14,908,877 | 14,924,998 | 14,974,363 | 45.57% | 0.33% |
| Instructional Support | 2,830,210 | 3,089,600 | 2,934,789 | 8.93% | -5.01% |
| Student Services | 4,054,835 | 4,203,727 | 4,340,902 | 13.21% | 3.26% |
| Administration | 3,773,833 | 3,753,782 | 3,725,826 | 11.34% | -0.74% |
| Information Technology | 2,638,163 | 2,702,692 | 2,637,537 | 8.03% | -2.41% |
| Physical Plant | 2,040,610 | 2,261,491 | 2,611,556 | 7.95% | 15.48% |
| Total Operating Expenditures | 30,246,527 | 30,936,290 | 31,224,973 | 95.03% | 0.93% |
| Transfers Out | 2,636,065 | 1,705,330 | 1,837,712 | 5.59% | 7.76% |
| Less Federal Student Work Study | (113,920) | (191,733) | (203,232) | -0.62% | 6.00% |
| TOTAL EXPENDITURES/TRANSFERS OUT | 32,768,672 | 32,449,887 | 32,859,453 | 100.00% | 1.26% |
| REVENUES OVER (UNDER) EXPENDITURES | (\$0) | \$0 | \$0 | | |

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND**



**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | <u>2009-2010 ACTUAL</u> | <u>2010-2011 AMENDED BUDGET</u> | <u>2011-2012 PROPOSED BUDGET</u> | <u>% CHANGE 2010-11 TO 2011-12</u> |
|--|-----------------------------|---|--|--|
| 11000 SOCIAL SCIENCE DEPARTMENT | \$192,081 | \$158,063 | \$129,518 | -18.06% |
| 11010 SOCIOLOGY | 137,227 | 146,184 | 101,880 | -30.31% |
| 11020 PSYCHOLOGY | 442,556 | 449,356 | 501,618 | 11.63% |
| 11030 ECONOMICS | 175,314 | 189,241 | 192,119 | 1.52% |
| 11040 POLITICAL SCIENCE | 282,590 | 287,894 | 314,565 | 9.26% |
| 11050 GEOGRAPHY | 190,503 | 218,318 | 194,480 | -10.92% |
| 11060 ANTHROPOLOGY | 106,913 | 108,391 | 92,708 | -14.47% |
| 11070 HISTORY | 210,640 | 185,217 | 212,445 | 14.70% |
| Subtotal | <u>1,737,824</u> | <u>1,742,664</u> | <u>1,739,333</u> | -0.19% |
| 12000 CREATIVE & PERFORM ARTS DEPT | 95,690 | 110,236 | 117,711 | 6.78% |
| 12010 PHILOSOPHY | 250,263 | 243,455 | 259,328 | 6.52% |
| 12020 HUMANITIES | 96,782 | 61,297 | 46,032 | -24.90% |
| 12030 ART | 285,661 | 262,568 | 254,828 | -2.95% |
| 12040 ART GALLERY | 10,616 | 15,263 | 9,039 | -40.78% |
| 12050 MUSIC | 44,490 | 75,535 | 120,356 | 59.34% |
| 12060 THEATER INSTRUCTION | 94,895 | 101,397 | 106,044 | 4.58% |
| 12070 DANCE | 17,571 | 16,898 | 13,193 | -21.93% |
| 12080 OVERBROOK OPERATIONS | 45,382 | 54,048 | 53,643 | -0.75% |
| 12090 THEATER PERFORMING | 156,725 | 166,261 | 199,833 | 20.19% |
| Subtotal | <u>1,098,075</u> | <u>1,106,958</u> | <u>1,180,007</u> | 6.60% |
| 13000 ENGLISH & COMMUNICATIONS DEPT | 133,647 | 139,136 | 178,445 | 28.25% |
| 13010 ENGLISH | 1,293,313 | 1,173,964 | 1,327,164 | 13.05% |
| 13020 COMMUNICATIONS | 57,223 | 61,885 | 131,598 | 112.65% |
| 22000 FOREIGN LANGUAGES DEPT | 27,881 | 32,920 | 32,575 | -1.05% |
| 22010 GERMAN | 69,150 | 63,158 | 71,079 | 12.54% |
| 22020 SPANISH | 265,950 | 288,557 | 276,600 | -4.14% |
| 22030 FRENCH | 9,620 | 12,321 | 6,896 | -44.03% |
| 22040 INTERPRETER SERVICES | 6,373 | 10,840 | 12,903 | 19.03% |
| 22050 FOREIGN LANGUAGES - OTHER | 5,214 | 8,230 | 6,680 | -18.83% |
| Subtotal | <u>1,868,371</u> | <u>1,791,011</u> | <u>2,043,940</u> | 14.12% |
| 14000 MATH & PHYSICAL SCIENCE DEPT | 122,038 | 120,270 | 106,902 | -11.11% |
| 14010 MATHEMATICS | 771,249 | 788,464 | 735,977 | -6.66% |
| 14020 PLANETARIUM / OBSERVATORY | 54,765 | 62,193 | 45,437 | -26.94% |
| 14030 GEOLOGY | 81,454 | 89,948 | 79,681 | -11.41% |
| 14040 CHEMISTRY | 376,991 | 479,110 | 450,239 | -6.03% |
| 14050 PHYSICS | 103,506 | 119,461 | 141,382 | 18.35% |
| 14060 ASTRONOMY | 85,247 | 82,972 | 81,119 | -2.23% |
| 14070 PHYSICAL SCIENCE | 54,097 | 48,087 | 23,052 | -52.06% |
| Subtotal | <u>1,649,347</u> | <u>1,790,505</u> | <u>1,663,789</u> | -7.08% |

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2011 - 2012**

| DESCRIPTION | | 2009-2010 ACTUAL | 2010-2011 AMENDED BUDGET | 2011-2012 PROPOSED BUDGET | % CHANGE 2010-11 TO 2011-12 |
|--------------------|--------------------------------|-----------------------------|---|--|--|
| 15000 | LIFE SCIENCE DEPARTMENT | 71,244 | 83,929 | 88,138 | 5.01% |
| 15010 | BIOLOGY | 755,879 | 734,488 | 822,246 | 11.95% |
| | Subtotal | 827,123 | 818,417 | 910,384 | 11.24% |
| 20010 | EDUCATION | 246,073 | 272,769 | 312,260 | 14.48% |
| | Subtotal | 246,073 | 272,769 | 312,260 | 14.48% |
| 16000 | HEALTH, PHYS ED & REC DEPT | 93,120 | 101,146 | 94,681 | -6.39% |
| 16010 | HEALTH | 56,144 | 69,779 | 54,546 | -21.83% |
| 16020 | PHYSICAL EDUCATION | 337,496 | 336,878 | 283,426 | -15.87% |
| 16030 | RECREATION | 13,630 | 17,083 | 18,339 | 7.35% |
| | Subtotal | 500,391 | 524,886 | 450,992 | -14.08% |
| 17000 | BUSINESS DEPARTMENT | 114,690 | 127,216 | 129,938 | 2.14% |
| 17010 | ACCOUNTING | 215,614 | 214,316 | 233,288 | 8.85% |
| 17020 | MARKETING & MANAGEMENT | 345,933 | 322,660 | 300,909 | -6.74% |
| 17030 | COMPUTER INFORMATION SYSTEMS | 794,270 | 680,655 | 674,616 | -0.89% |
| 17040 | OFFICE SYSTEMS | 404,857 | 400,645 | 305,713 | -23.69% |
| 17050 | CRIMINAL JUSTICE | 222,855 | 210,739 | 209,274 | -0.70% |
| 17060 | INTERNATIONAL STUDIES | 60,284 | 59,737 | 63,713 | 6.66% |
| 17070 | FIRE SCIENCE | 27,061 | 19,685 | 15,692 | -20.28% |
| | Subtotal | 2,185,563 | 2,035,653 | 1,933,143 | -5.04% |
| 18000 | HEALTH SCIENCES DEPARTMENT | 224,789 | 236,248 | 237,847 | 0.68% |
| 18010 | NURSING | 1,558,958 | 1,719,926 | 1,689,845 | -1.75% |
| 19010 | RESPIRATORY THERAPY | 618,634 | 593,565 | 526,512 | -11.30% |
| 19020 | HEALTH SCIENCES RELATED | 27,535 | 30,332 | 27,551 | -9.17% |
| | Subtotal | 2,429,915 | 2,580,071 | 2,481,755 | -3.81% |
| 21000 | INDUSTRIAL MFG & TECH DEPT | 114,034 | 123,796 | 128,514 | 3.81% |
| 21010 | COMPUTER AIDED DRAFT DESIGN | 217,961 | 212,409 | 272,541 | 28.31% |
| 21020 | GRAPHIC DESIGN | 222,352 | 216,860 | 224,507 | 3.53% |
| 21030 | HIGH-TECH LABORATORY | 97,986 | 85,398 | 89,642 | 4.97% |
| 21040 | ELECTRONICS | 253,678 | 253,185 | 263,429 | 4.05% |
| 21050 | AUTOMOTIVE TECHNOLOGY | 183,518 | 174,229 | 182,401 | 4.69% |
| 21060 | MATERIALS TECHNOLOGY | 53,883 | 61,623 | 60,859 | -1.24% |
| 21070 | MACHINING TECHNOLOGY | 199,567 | 181,193 | 183,473 | 1.26% |
| 21080 | WELDING TECHNOLOGY | 206,729 | 175,910 | 179,598 | 2.10% |
| 21090 | VOCATIONAL & TECHNICAL RELATED | 87,655 | 99,932 | 69,526 | -30.43% |
| 21100 | APPRENTICE TRAINING | 857 | 1,000 | 1,000 | 0.00% |
| 21110 | ALTERNATIVE & RENEWABLE ENERGY | - | - | 64,038 | N/A |
| | Subtotal | 1,638,221 | 1,585,535 | 1,719,528 | 8.45% |

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | | <u>2009-2010 ACTUAL</u> | <u>2010-2011 AMENDED BUDGET</u> | <u>2011-2012 PROPOSED BUDGET</u> | <u>% CHANGE 2010-11 TO 2011-12</u> |
|------------------------------------|--------------------------------|-----------------------------|---|--|--|
| 31030 | LAKESHORE BUS/IND SERV CENTER | 491,450 | 551,391 | 423,121 | -23.26% |
| 34030 | CONTINUING EDUCATION PROGRAM | 236,523 | 125,138 | 116,111 | -7.21% |
| | Subtotal | 727,973 | 676,529 | 539,232 | -20.29% |
| TOTAL INSTRUCTION | | 14,908,877 | 14,924,998 | 14,974,363 | 0.33% |
| 31010 | ACADEMIC AFFAIRS | 410,808 | 595,976 | 723,783 | 21.44% |
| 31020 | DISTANCE EDUCATION | 16,842 | 52,627 | 2,500 | -95.25% |
| 31040 | HONORS PROGRAM | 8,048 | 4,377 | 6,394 | 46.08% |
| 32010 | ASSESSMENT | 202,884 | 143,864 | 8,100 | -94.37% |
| 32020 | CENTER FOR TEACHING & LEARNING | 91,223 | 96,818 | 95,897 | -0.95% |
| 32080 | COLLEGE SUCCESS CENTER | 997,528 | 928,108 | 861,640 | -7.16% |
| 32085 | TUTORING CENTER | - | - | 110,303 | N/A |
| 32180 | LIBRARY INFO/TECHNOLOGY CNT | 1,102,878 | 1,267,830 | 1,126,172 | -11.17% |
| TOTAL INSTRUCTIONAL SUPPORT | | 2,830,210 | 3,089,600 | 2,934,789 | -5.01% |
| 41010 | STUDENT LIFE & COMM OUTREACH | 216,162 | 224,487 | 235,192 | 4.77% |
| 41020 | STUDENT SERVICES | 217,179 | 226,240 | 210,825 | -6.81% |
| 41030 | ADMISSIONS | 535,713 | 590,672 | 519,941 | -11.97% |
| 41040 | REGISTRATION & RECORDS | 588,672 | 587,574 | 413,049 | -29.70% |
| 41050 | COUNSELING / ADVISING CENTER | 739,561 | 834,903 | 863,598 | 3.44% |
| 41060 | PERKINS VOC ED-SPECIAL POPULAT | 136,321 | 117,052 | 121,899 | 4.14% |
| 41070 | TESTING CENTER | 235,689 | 229,928 | 232,084 | 0.94% |
| 41080 | FINANICIAL AID | 462,534 | 449,440 | 410,364 | -8.69% |
| 41300 | REGISTRAR | - | - | 291,714 | N/A |
| 42030 | VETERANS AFFAIRS | 38,532 | 36,917 | 27,929 | -24.35% |
| 42040 | INTRAMURALS | 3,738 | 5,000 | 13,218 | 164.36% |
| 45210 | SCHOLARSHIPS AND GRANTS | 312,215 | 310,000 | 357,000 | 15.16% |
| | Subtotal | 3,486,316 | 3,612,213 | 3,696,813 | 2.34% |
| 44020 | ATHLETIC TRAINING | 24,416 | 27,531 | 28,031 | 1.82% |
| 44030 | GENERAL ATHLETICS | 237,548 | 258,495 | 272,462 | 5.40% |
| 44040 | WOMENS BASKETBALL | 43,021 | 40,995 | 44,692 | 9.02% |
| 44050 | MENS BASKETBALL | 35,310 | 40,666 | 42,950 | 5.62% |
| 44060 | WRESTLING | 50,862 | 45,175 | 44,130 | -2.31% |
| 44070 | WOMENS VOLLEYBALL | 33,378 | 33,387 | 36,594 | 9.61% |
| 44080 | WOMENS SOFTBALL | 56,285 | 36,312 | 42,610 | 17.34% |
| 44090 | MENS BASEBALL | 51,747 | 42,912 | 49,831 | 16.12% |
| 44100 | MENS BASEBALL | 22,972 | 21,372 | 21,892 | 2.43% |
| 44110 | MENS BASEBALL | 12,971 | 13,767 | - | -100.00% |
| 44120 | BOWLING | 8 | 11,984 | 14,149 | 18.07% |
| 44130 | CROSS COUNTRY | - | 10,984 | 12,749 | 16.07% |
| 44140 | MENS SOCCER | - | 7,934 | 33,999 | 328.52% |
| | Subtotal | 568,519 | 591,514 | 644,089 | 8.89% |
| TOTAL STUDENT SERVICES | | 4,054,835 | 4,203,727 | 4,340,902 | 3.26% |

**MUSKEGON COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | <u>2009-2010 ACTUAL</u> | <u>2010-2011 AMENDED BUDGET</u> | <u>2011-2012 PROPOSED BUDGET</u> | <u>% CHANGE 2010-11 TO 2011-12</u> |
|--|-----------------------------|---|--|--|
| 71010 INSTITUTIONAL EXPENSE | 226,648 | 182,000 | 257,000 | 41.21% |
| 71020 PRESIDENT'S OFFICE | 324,773 | 405,724 | 436,320 | 7.54% |
| 72010 PUBLIC INFORMATION | 524,257 | 585,806 | 547,620 | -6.52% |
| 72020 TV MEDIA | 153,428 | 263,800 | 126,711 | -51.97% |
| 72030 FOUNDATION | 118,577 | 70,945 | 128,303 | 80.85% |
| 72040 COM RELAT - ALUMNI | 521 | 13,050 | 13,010 | -0.31% |
| 73010 ADMINISTRATIVE SERVICES | 216,031 | 268,754 | 235,220 | -12.48% |
| 73020 CONFERENCE & CATERING SERVICES | 236,525 | 240,111 | 242,278 | 0.90% |
| 73030 FINANCIAL SERVICES | 1,156,512 | 922,195 | 974,569 | 5.68% |
| 73040 PURCHASING / FACILITIES | 322,607 | 293,086 | 89,261 | -69.54% |
| 73050 HUMAN RESOURCES | 318,485 | 332,031 | 497,171 | 49.74% |
| 73120 INSTITUTIONAL RESEARCH/GRANTS | 175,469 | 176,280 | 178,363 | 1.18% |
| TOTAL ADMINISTRATION | 3,773,833 | 3,753,782 | 3,725,826 | -0.74% |
| 73060 INFORMATION TECHNOLOGY | 2,638,163 | 2,702,692 | 2,637,537 | -2.41% |
| TOTAL INFORMATION TECHNOLOGY | 2,638,163 | 2,702,692 | 2,637,537 | -2.41% |
| 75070 PHYSICAL PLANT ADMINISTRATION | 132,166 | 140,173 | 292,148 | 108.42% |
| 75080 OPERATION OF PLANT | 848,085 | 943,412 | 1,040,792 | 10.32% |
| 75090 MAINTENANCE OF PLANT | 629,399 | 667,906 | 754,366 | 12.94% |
| 75110 ENERGY SERVICES | 379,332 | 392,500 | 394,250 | 0.45% |
| 75120 SAFETY SERVICES | 51,628 | 117,500 | 130,000 | 10.64% |
| TOTAL PHYSICAL PLANT | 2,040,610 | 2,261,491 | 2,611,556 | 15.48% |
| 73130 TRANSFERS OUT | 2,636,065 | 1,705,330 | 1,837,712 | 7.76% |
| TOTAL TRANSFERS OUT | 2,636,065 | 1,705,330 | 1,837,712 | 7.76% |
| Less Federal Student Work Study | (113,920) | (191,733) | (203,232) | 6.00% |
| TOTAL GENERAL FUND EXPENDITURES/TRANSFERS OUT | \$32,768,672 | \$32,449,887 | \$32,859,453 | 1.26% |

OTHER FUNDS

**MUSKEGON COMMUNITY COLLEGE
AUXILIARY FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| <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 | 10,732 | 10,732 | 0 |
| 33050 NURSES ACTIVITIES | 0 | 640 | (640) |
| 41090 WOMEN'S LIAISON | 2,470 | 2,100 | 370 |
| 41100 MINORITY LIAISON | 1,750 | 1,450 | 300 |
| 42020 RECRUITMENT JOB FAIR | 3,800 | 3,800 | 0 |
| 73080 GRAPHIC REPRODUCTION SERVICES | 238,878 | 238,878 | 0 |
| 75010 HIGHER ED CENTER OPERATING | 398,514 | 398,514 | 0 |
| 75100 VEHICLES | 15,000 | 15,000 | 0 |
| 82010 CENTER FOR THEATER-GENERAL | 18,000 | 4,600 | 13,400 |
| 82020 DANCE THEATER IN CONCERT | 2,000 | 2,500 | (500) |
| 82030 THEATER PLAY #1 | 4,000 | 14,400 | (10,400) |
| 82040 THEATER PLAY #2 | 2,000 | 4,800 | (2,800) |
| 82050 THEATER PLAY #3 | 3,000 | 5,000 | (2,000) |
| 82060 THEATER PLAY #4 | 2,000 | 4,100 | (2,100) |
| 82070 THEATER-STUDIO ON STAGE | 300 | 1,000 | (700) |
| 83010 TASTE OF TOMORROW | 5,000 | 12,300 | (7,300) |
| 83020 DRAFTING COMPETITION FUND | 1,500 | 1,500 | 0 |
| 83060 ARTS & HUMANITIES FESTIVAL | 2,000 | 2,500 | (500) |
| 83080 MUSKEGON WRITER'S CENTER | 20,000 | 19,700 | 300 |
| 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 | 7,750 | 7,750 | 0 |
| 84010 MCC STORES | 275,000 | 234,000 | 41,000 |
| 84020 FOOD SERVICES | 55,000 | 55,000 | 0 |
| 84030 UNIVERSITY PARK PROPERTY | 54,000 | 54,000 | 0 |
| TOTAL AUXILIARY FUND | <u>\$1,141,544</u> | <u>\$1,113,114</u> | <u>\$28,430</u> |

**MUSKEGON COMMUNITY COLLEGE
EXPENDABLE RESTRICTED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| <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) |
| 45230 EMERGENCY SCHOLARSHIP FUND | 35,000 | 0 | 35,000 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL SCHOLARSHIP FUND | 35,000 | 7,200 | 27,800 |
| 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 | 200 | 200 | 0 |
| 32110 FIRE FIGHTER TRAINING | 1,600 | 1,600 | 0 |
| 41060 PERKINS VOC ED-SPECIAL POPULAT | 134,924 | 134,924 | 0 |
| 42066 AT RISK PROGRAM | 96,600 | 96,600 | 0 |
| 47030 GRANTS-FEDERAL WORK STUDY | 254,040 | 254,040 | 0 |
| 47040 PELL GRANT | 9,500,000 | 9,500,000 | 0 |
| 47050 SUPPLEMENTAL EDUC OPPTY GRANT | 178,336 | 178,336 | 0 |
| 47060 MICHIGAN COMPETITIVE SCHOL | 45,000 | 45,000 | 0 |
| 47065 GEAR UP MICHIGAN SCHOLARSHIP | 5,350 | 5,350 | 0 |
| 47095 MI TUITION INCENTIVE PROGRAM | 450,000 | 450,000 | 0 |
| 47130 ACHIEVING THE DREAM | 45,000 | 45,000 | 0 |
| 48010 UPWARD BOUND | 250,000 | 250,000 | 0 |
| 48020 NSF SCHOLARSHIPS IN SCIENCE | 132,843 | 132,843 | 0 |
| 83560 WINGS PROGRAM | 26,887 | 26,887 | 0 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDABLE RESTRICTED FUND | 11,267,180 | 11,267,180 | 0 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDABLE RESTRICTED FUNDS | \$11,302,180 | \$11,274,380 | \$27,800 |

**MUSKEGON COMMUNITY COLLEGE
STUDENT LOAN FUNDS
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| <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) | | | |
| 46020 WARREN GOETHAL EMERGENCY LOAN | <u>50</u> | <u>0</u> | <u>50</u> |
| TOTAL STUDENT LOAN FUND | <u>50</u> | <u>0</u> | <u>50</u> |
| TOTAL STUDENT LOAN FUNDS | <u>\$50</u> | <u>\$360</u> | <u>(\$310)</u> |

**MUSKEGON COMMUNITY COLLEGE
2003 DEBT RETIREMENT FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | <u>REVENUES</u> | <u>EXPENDITURES</u> | <u>REVENUES OVER (UNDER) EXPENDITURES</u> |
|---------------------------------------|-------------------------|-------------------------|---|
| 2003 DEBT RETIREMENT FUND (70) | | | |
| 73030 FINANCIAL SERVICES | <u>\$752,170</u> | <u>\$752,170</u> | <u>\$0</u> |
| TOTAL 2003 DEBT RETIREMENT FUND | <u><u>\$752,170</u></u> | <u><u>\$752,170</u></u> | <u><u>\$0</u></u> |

**MUSKEGON COMMUNITY COLLEGE
2005 DEBT RETIREMENT FUND
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | <u>REVENUES</u> | <u>EXPENDITURES</u> | <u>REVENUES OVER (UNDER) EXPENDITURES</u> |
|---------------------------------------|-------------------------|-------------------------|---|
| 2005 DEBT RETIREMENT FUND (71) | | | |
| 73030 FINANCIAL SERVICES | <u>\$654,633</u> | <u>\$654,633</u> | <u>\$0</u> |
| TOTAL 2005 DEBT RETIREMENT FUND | <u><u>\$654,633</u></u> | <u><u>\$654,633</u></u> | <u><u>\$0</u></u> |

**MUSKEGON COMMUNITY COLLEGE
 MAINTENANCE & REPLACEMENT FUND
 SUMMARY OF REVENUES AND EXPENDITURES
 FISCAL YEAR 2011 - 2012**

| <u>DESCRIPTION</u> | <u>REVENUES</u> | <u>EXPENDITURES</u> | <u>REVENUES OVER (UNDER) EXPENDITURES</u> |
|---|-------------------------|---------------------------|---|
| MAINTENANCE & REPLACEMENT FUND (75) | | | |
| 73110 TECHNOLOGY IMPROVEMENTS | \$0 | \$120,000 | (\$120,000) |
| 76010 RENOVATON & REPLACEMENT | 405,000 | 1,534,500 | (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>\$426,000</u></u> | <u><u>\$1,654,500</u></u> | <u><u>(\$1,228,500)</u></u> |