

Muskegon Community College
Operating Revenue and Expenditure Projections

	Amended 2025-26 Budget Operating Fund	2026-27 Projection Operating Fund
Operating Revenues		
Tuition and Fees	18,326,077	18,705,530
Local Grants And Donations	127,600	131,428
Sales, Services & Rentals	643,670	662,980
Other Income	281,000	289,430
Total Operating Revenue	19,378,347	19,789,368
Operating Expenses		
Salaries and Wages	22,146,572	23,032,435
Fringe Benefits	10,839,607	11,706,776
MPSERS UAAL Stabilization Payment	1,800,000	1,854,000
Advertising, Legal, And Other Professional Services	4,769,082	4,959,845
Material, Supplies, Postage, Books, Program Cost	1,851,464	1,925,523
Dues, Professional Development, Travel	999,330	1,039,303
Utilities, Energy Cost, Rent, Insurance	1,546,920	1,608,797
Repair And Maint. Capital And Capital Under \$5,000	2,588,165	2,691,692
Financial Aid And Scholarships	243,400	253,136
Bad Debt	500,000	520,000
Other Expenses	58,700	61,048
Total Operating Expenses	47,343,240	49,652,554
Operating Income/(Loss)	(27,964,893)	(29,863,186)
Non-Operating Revenues/(Expenses)		
State Aid	11,951,500	12,310,045
MPSERS UAAL Stabilization Payment	1,800,000	1,854,000
Property Taxes	13,965,000	14,663,250
Interest Income	600,000	618,000
Interest Expense	(201,706)	(187,381)
Transfers (Net)	(5,053,595)	(2,490,000)
Total Non-Operating Revenues/(Expenses)	23,061,199	26,767,914
Net Income/(Loss)	(4,903,694)	(3,095,272)

Note: It is anticipated that the projected deficits will be minimized through a combination of revenue enhancements and expenditure reductions that are currently being developed as part of a 5 Year Budget Stabilization Plan in addition to maintaining a minimum fund balance threshold.