

GRAND RAPIDS COMMUNITY COLLEGE
 GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
TUITION:			
1201	RESIDENT	30,889,743	32,394,228
1202	NON-RESIDENT	20,188,643	20,782,204
1203	OUT OF STATE	1,037,293	1,057,846
1210	TUITION WAIVERS	(271,002)	(282,018)
	TOTAL TUITION	51,844,677	53,952,260
FEES:			
1251	CLASS LAB/COURSE FEES	1,283,310	1,283,310
1261	PRE-SCHOOL	405,776	405,776
1250	JOB TRAINING/CONST TRADES	1,479,160	1,479,160
1252	STUDENT RECORD FEE	1,378,370	1,378,370
1257	DENTAL CLINIC	42,500	42,500
1259	LIBRARY	5,000	5,000
1260	CAREER TEST	9,500	9,500
1264	TECHNOLOGY FEE	2,186,380	2,186,380
	TOTAL FEES	6,789,996	6,789,996

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
PROPERTY TAX:			
1301	PROPERTY TAX	27,866,893	27,866,893
1311	PROPERTY TAX -IFT	350,000	350,000
1341	PENALTIES & INTEREST	120,000	120,000
1361	OTHER TAXES	50,000	50,000
1392	PROPERTY TAX REFUNDS	(150,000)	(150,000)
	TOTAL PROPERTY TAXES	28,236,893	28,236,893
STATE AID:			
1410	STATE APPROPRIATIONS	17,830,200	18,091,027
INTEREST:			
1581	INTEREST INCOME	225,000	225,000
MISCELLANEOUS:			
1591	RENTAL OF FACILITIES	585,000	585,000
1599	MISCELLANEOUS INCOME	1,125,000	1,125,000
1650	SALE OF ASSETS	1,000	1,000
1690	INDIRECT COST REVENUE	105,000	105,000
	TOTAL MISCELLANEOUS REVENUE	1,816,000	1,816,000
	TOTAL REVENUE	106,742,766	109,111,176

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
SALARIES:			
2103	TEACHING - FULL TIME	18,689,000	19,413,238
2104	OVERLOAD	5,900,754	5,900,754
2105	PART TIME	10,283,937	10,327,229
2106	RELEASE TIME/EOL	45,000	45,000
2107	EXTRA CURRICULAR	195,000	195,000
2109	TUTORS & LAB COORDINATORS	1,108,000	1,118,000
2112	EXECUTIVE MANAGEMENT	599,760	611,755
2114	DEANS	1,303,560	1,329,631
2115	DIRECTORS	3,521,040	3,591,461
2116	ADMIN SUPPORT	1,252,560	1,277,611
2118	TECHNICAL SUPPORT	6,893,487	7,031,357
2122	COUNSELORS	1,607,000	1,607,000
2123	LIBRARIANS	640,000	640,000
2141	OFFICE PERSONNEL	3,861,470	3,977,314
2142	CUSTODIAL	2,755,020	2,837,671
2143	MAINTENANCE	800,700	824,721
2147	TEMP/CONTINGENCY	486,066	486,066
2148	CAMPUS POLICE	726,725	744,893
2149	STUDENT ASSISTANT	1,412,465	1,412,465
	EST SAVINGS - OPEN POSITIONS	(500,000)	(500,000)
	TOTAL SALARIES	61,581,544	62,871,166

GRAND RAPIDS COMMUNITY COLLEGE
 GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
FRINGE BENEFITS:			
2181	FICA	4,374,820	4,473,477
2182	GROUP HEALTH INSURANCE**	7,850,000	8,950,000
2183	LIFE INSURANCE	150,000	151,500
	SICK LEAVE/VACATION	457,000	461,570
2184	DENTAL REIMBURSEMENT	506,000	511,060
2185	RETIREMENT	13,839,409	14,423,220
2186	WORKERS COMPENSATION	148,967	150,457
2187	UNEMPLOYMENT COMPENSATION	100,000	101,000
2189	OTHER GROUP FRINGE BENEFITS	30,000	30,300
2190	VISION REIMBURSEMENT	248,000	250,480
2191	CASH IN LIEU PAYMENTS	120,000	121,200
2193	ANNUITIES	44,220	44,662
2192	STUDENT INSURANCE	48,000	48,480
2195	OTHER EMPL BENEFITS/LTD	400,000	404,000
	TOTAL FRINGE BENEFITS	28,316,416	30,121,406

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
CONTRACTED SERVICES:			
2210	AUDIT SERVICES	65,000	66,950
2213	LEGAL SERVICES	93,242	96,039
2218	IN-SERVICE	157,552	162,279
2271	CONTRACTED SERVICES	3,788,348	3,892,728
2272	OFFICIALS	30,750	31,673
	TOTAL CONTRACTED SERVICES	4,134,892	4,249,669
SUPPLIES & REPAIRS			
2311	CLASSROOM SUPPLIES	1,181,723	1,217,175
2321	LIBRARY BOOKS	281,751	290,204
2322	PERIODICALS	157,600	162,328
2323	MEDIA SUPPLIES	51,859	53,415
2331	BUILDING REPAIRS	233,722	240,734
2332	REPAIRS - GROUNDS	8,547	8,803
2341	EQUIP REPAIRS - BUILDINGS	320,802	330,426
2342	EQUIP REPAIRS - GROUNDS	5,950	6,129
2343	EQUIP REPAIRS	286,754	295,357
2352	OFFICE SUPPLIES	143,414	147,716
2353	POSTAGE	236,621	243,720
2359	MISCELLANEOUS SUPPLIES	792,961	812,630
2362	PRINTING SERVICES	765,453	788,416
2371	CUSTODIAL SUPPLIES	165,883	170,859
2372	CUSTODIAL SUPPLIES - GROUNDS	197,774	203,707
	TOTAL SUPPLIES & REPAIRS	4,830,814	4,971,618

GRAND RAPIDS COMMUNITY COLLEGE
 GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
RENT, UTILITIES & INSURANCE:			
2411	RENTAL-INSTRUCTIONAL SPACE	610,219	628,526
2451	HEATING FUEL	733,838	763,192
2452	ELECTRICITY	1,534,000	1,595,360
2453	TELEPHONE	119,423	124,200
2454	WASTE/TRASH DISPOSAL	133,347	138,681
2455	WATER AND SEWAGE	239,200	248,768
2456	TELEPHONE - LONG DISTANCE	12,979	13,498
2471	GENERAL INSURANCE	114,660	118,100
2472	BUILDING INSURANCE	105,140	108,294
	TOTAL UTILITIES & RENTALS	3,602,806	3,738,618
TRANSFERS:			
2714	TRANSFER TO (FROM) AUXILIARY	(900,000)	(900,000)
2715	TRANSFER TO DESIGNATED	319,153	355,373
2742	TRANSFER TO (FROM) BUILDING & SITE	-	1,000,000
2751	TRANSFER TO EXPENDABLE REST	1,238,000	1,277,961
	TOTAL TRANSFERS	657,153	1,733,334

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING FUND

		2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
OTHER COSTS:			
2511	MEMBERSHIP FEES	181,360	186,801
2512	TRAVEL	478,547	492,903
2513	FACULTY TRAVEL	137,000	141,110
2530	ADVERTISING	407,969	420,208
2532	COMMUNITY OUTREACH	102,237	105,304
2566	CHARGE CARD FEE	433,000	445,990
2570	COLLECTION CHARGES	52,000	53,560
2572	PROPERTY TAX COLLECTION FEE	88,000	90,640
2584	SCHOLARSHIPS/GRANTS	31,000	31,930
2586	MISC/ALLOWANCE FOR DOUBTFUL	1,535,000	1,535,000
	TOTAL OTHER COSTS	3,446,113	3,503,446
EQUIPMENT AND TECHNOLOGY:			
2821	EQUIPMENT - INSTRUCTIONAL	168,243	111,543
2822	EQUIPMENT - NON-INSTRUCTIONAL	195,469	188,469
2823	EQUIPMENT - REPLACEMENT	42,460	42,460
	TOTAL EQUIPMENT AND TECHNOLOGY	406,172	342,472
CONTINGENCY/EST SAVINGS:			
2710	CONTINGENCY	266,857	272,778
	EST SAVINGS - CONTROLLABLES	(500,000)	(500,000)
	GRAND TOTAL EXPENSE	106,742,766	111,304,507
	NET REVENUE (EXPENSE)	-	(2,193,331)

GRAND RAPIDS COMMUNITY COLLEGE
GENERAL OPERATING FUND

	2013-14 ADOPTED BUDGET	2014-15 PROJECTED BUDGET
REVENUES		
Tuition	51,844,677	53,952,260
Fees	6,789,996	6,789,996
Property Taxes	28,236,893	28,236,893
State Aid	17,830,200	18,091,027
Interest	225,000	225,000
Miscellaneous Income	1,816,000	1,816,000
TOTAL REVENUE	<u>106,742,766</u>	<u>109,111,176</u>
EXPENSES		
Salaries and Wages	61,581,544	62,871,166
Fringe Benefits**	28,316,416	30,121,406
Contracted Services	4,134,892	4,249,669
Supplies and Repairs	4,830,814	4,971,618
Utilities and Rentals	3,602,806	3,738,618
Transfers	657,153	1,733,334
Other Costs	3,446,113	3,503,446
Equipment and Technology	406,172	342,472
Contingency	266,857	272,778
Estimated Savings - Controllables	(500,000)	(500,000)
TOTAL EXPENSES	<u>106,742,766</u>	<u>111,304,507</u>
Net Revenue (Expense)	<u>-</u>	<u>(2,193,331)</u>

**Includes the estimated cost (at right) resulting from the Patient Protection & Affordable Care Act, Public Law 111-148, as amended by the Health Care & Education Reconciliation Act of 2010, Public Law 111-152 (these estimates will be revisited during the 2013-14 fiscal year as further details regarding implementation of the law become available)		
\$	750,000	\$ 1,500,000