Grand Rapids Community College
2026-27 Proposed Budget
General Operating

	2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
Revenue			
Tuition	45,245,168	47,703,000	49,510,000
Fees	7,762,834	7,325,000	7,770,000
Property Taxes	44,935,849	46,850,000	49,560,000
State Aid	36,724,077	35,000,000	35,480,000
Interest	1,864,522	1,400,000	1,400,000
Miscellaneous Income	1,866,379	1,785,000	1,790,000
Total Revenue	**138,398,829**	**140,063,000**	**145,510,000**
Expense			
Salaries and Wages	64,056,255	70,372,000	73,320,000
Fringe Benefits	38,143,133	38,360,000	39,910,000
Contracted Services	5,569,179	7,147,153	7,762,078
Supplies and Repairs	5,425,381	6,001,808	6,130,181
Utilities and Rentals	3,800,764	4,794,000	4,152,000
Transfers	17,282,638	9,032,648	10,706,877
Other Costs	2,796,159	3,608,718	3,543,668
Equipment and Technology	548,952	460,587	600,363
Contingency	666,122	263,000	360,000
Estimated Savings - Controllables	-	(500,000)	(1,500,000)
Total Expense	**138,288,583**	**139,539,914**	**144,985,167**
Net Revenue (Expense)	**110,246**	**523,086**	**524,833**

Grand Rapids Community College
2026-27 Proposed Budget
General Operating

		2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
	Tuition			
1201	Resident	24,327,184	26,600,000	27,710,000
1202	Non-Resident	19,863,271	20,164,000	20,800,000
1203	Out Of State	1,275,018	1,319,000	1,380,000
1210	Tuition Waivers/Other Discounts	(220,305)	(380,000)	(380,000)
	Total Tuition	**45,245,168**	**47,703,000**	**49,510,000**
	Fees			
1250	Job Training/Const Trades	1,962,363	1,760,000	2,000,000
1251	Class Lab/Course Fees	2,909,693	2,800,000	2,900,000
1252	Student Record Fee	976,277	990,000	990,000
1257	Dental Clinic	17,198	20,000	20,000
1260	Career Test	1,925	5,000	10,000
1261	Preschool	523,055	400,000	500,000
1264	Technology Fee	1,372,323	1,350,000	1,350,000
	Total Fees	**7,762,834**	**7,325,000**	**7,770,000**

Grand Rapids Community College
2026-27 Proposed Budget
General Operating

		2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
	Property Tax			
1301	Property Tax	44,251,559	46,375,000	49,010,000
1311	Property Tax - Ift/Cft	449,564	350,000	360,000
1341	Penalties & Interest	87,383	75,000	90,000
1361	Other Taxes	116,151	75,000	100,000
1392	Property Tax Refunds	31,192	(25,000)	-
	Total Property Taxes	**44,935,849**	**46,850,000**	**49,560,000**
	State Aid			
1410	State Appropriations	**36,724,077**	**35,000,000**	**35,480,000**
	Interest			
1581	Interest Income	**1,143,697**	**1,400,000**	**1,400,000**
1691	Unrealized Gain (Loss)	**720,825**	**-**	**-**
	Miscellaneous			
1591	ATC Facility Partnership	335,000	255,000	260,000
1599	Grcc Foundation Chargeback	668,975	700,000	700,000
1599	Miscellaneous Income	194,147	240,000	240,000
1650	Sales, Services & Rentals	341,303	280,000	280,000
1690	Indirect Cost Revenue	326,954	310,000	310,000
	Total Miscellaneous Revenue	**1,866,379**	**1,785,000**	**1,790,000**
	Total Revenue	***138,398,829***	***140,063,000***	***145,510,000***

****Ad Valorem Property Taxes Are Expected To Be Levied At 1.6793 Mills.**
Taxes Are Allocated For General Operating Purposes, Capital Improvements And Debt Retirement By The Board Of Trustees.

Grand Rapids Community College
2026-27 Proposed Budget
General Operating

		2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
	Salaries			
2103	Teaching - Full Time	19,535,524	21,170,000	22,330,000
2104	Overload	5,204,995	5,310,000	5,720,000
2105	Part Time	6,199,163	6,120,000	6,840,000
2107	Extra Curricular	198,671	215,000	220,000
2109	Tutors & Lab Coordinators	1,438,493	2,330,000	2,230,000
2112	Executive Management	1,667,884	1,390,000	1,450,000
2113	Deans	1,533,222	1,920,000	2,020,000
2115	Directors	3,079,638	3,690,000	3,810,000
2116	Admin Support	1,250,834	1,270,000	1,340,000
2118	Technical Support	10,295,672	11,300,000	12,260,000
2122	Counselors	2,204,077	3,320,000	3,240,000
2123	Librarians	590,886	670,000	700,000
2141	Office Personnel	4,107,929	4,390,000	4,700,000
2142	Custodial	3,059,494	3,280,000	3,410,000
2143	Maintenance	921,636	960,000	950,000
2147	Temp/Contingency	747,260	1,150,000	1,120,000
2148	Campus Police	901,819	1,060,000	1,100,000
2149	Student Assistant	1,119,060	1,327,000	1,380,000
	Est Savings - Open Positions	-	(500,000)	(1,500,000)
	Total Salaries	**64,056,255**	**70,372,000**	**73,320,000**
	Fringe Benefits			
2181	FICA	4,504,502	4,832,000	5,060,000
2182	Group Health Insurance	8,615,274	8,900,000	9,200,000
2183	Life Insurance	187,127	150,000	200,000
2184	Dental/Vision Reimbursement	916,383	900,000	950,000
2185	Retirement	22,787,043	22,262,000	23,220,000
2186	Workers Compensation	85,426	155,000	100,000
2187	Unemployment Compensation	12,830	50,000	20,000
2191	Cash In Lieu Payments	96,522	100,000	100,000
2192	Student Insurance	30,245	30,000	30,000
2193	Annuities	35,058	31,000	30,000
2195	Sick Leave/Vacation	119,846	250,000	200,000
2195	Other Empl Benefits/Ltd	752,876	700,000	800,000
	Total Fringe Benefits	**38,143,133**	**38,360,000**	**39,910,000**

Grand Rapids Community College
2026-27 Proposed Budget
General Operating

		2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
	Contracted Services			
2210	Professional Services	180,435	232,363	232,363
2213	Legal Services	192,963	125,000	125,000
2218	In-Service	111,627	152,300	150,300
2271	Contracted Services	5,042,985	6,587,740	7,204,665
2272	Officials	41,170	49,750	49,750
	Total Contracted Services	**5,569,179**	**7,147,153**	**7,762,078**
	Supplies & Repairs			
2311	Classroom Supplies	2,278,768	2,310,711	2,284,211
2321	Library Books	259,242	308,374	308,374
2322	Periodicals	74,393	85,577	85,577
2323	Media Supplies	47,059	52,665	52,665
2331	Building Repairs	496,494	398,834	398,834
2343	Equipment Repairs	217,117	291,878	291,878
2352	Office Supplies	130,360	135,355	135,140
2353	Postage	38,285	115,225	115,075
2359	Miscellaneous Expense	1,230,227	1,479,939	1,631,129
2362	Printing Services	411,084	563,250	567,298
2371	Custodial Supplies	242,353	260,000	260,000
	Total Supplies & Repairs	**5,425,381**	**6,001,808**	**6,130,181**
	Rent, Utilities & Insurance			
2411	Rental-Instructional Space & Equipment	300,259	373,000	368,000
2451	Heating Fuel	914,069	1,287,000	1,050,000
2452	Electricity	1,844,615	2,157,000	1,850,000
2453	Telephone	84,615	143,000	100,000
2454	Waste/Trash Disposal	74,639	117,000	100,000
2455	Water And Sewage	248,403	333,000	300,000
2471	General Insurance	160,164	184,000	184,000
2472	Building Insurance	174,000	200,000	200,000
	Total Utilities & Rentals	**3,800,764**	**4,794,000**	**4,152,000**

Grand Rapids Community College
2026-27 Proposed Budget
General Operating

		2024-25 Year End Actual	2025-26 Midyear Budget	2026-27 Proposed Budget
	Other Costs			
2511	Membership Fees	244,460	289,486	280,711
2512	Travel	757,379	1,019,422	978,147
2513	Faculty Travel	106,882	130,000	130,000
2530	Advertising	287,508	478,476	463,476
2532	Community Outreach/Sponsorships	78,750	76,409	101,409
2566	Other Expenses/Charge Card Fees	286,453	510,925	485,925
2570	Collection Charges	16,600	52,000	52,000
2572	Property Tax Collection Fee	104,900	120,000	120,000
2584	Scholarships/Grants	26,689	32,000	32,000
2591	Misc/Allowance For Doubtful	886,540	900,000	900,000
	Total Other Costs	**2,796,159**	**3,608,718**	**3,543,668**
	Transfers To (From)			
2714	Food Service (Auxiliary)	-	150,000	150,000
2714	Bookstore (Auxiliary)	-	-	(350,000)
2714	Parking (Auxiliary)	6,800,000	-	6,000,000
2715	Enrollment Stabilization (Designated)	-	-	1,000,000
2715	Designated (Other)	1,905,409	92,375	92,375
2742	Building & Site	8,500,000	8,500,000	3,500,000
2751	Expendable Rest	77,229	290,273	287,502
2791	Student services/Food pantry	-	-	27,000
	Total Transfers	**17,282,638**	**9,032,648**	**10,706,877**
	Equipment			
2821	Equipment - Instructional	77,613	160,893	278,393
2822	Equipment - Non-Instructional	242,412	184,519	206,795
2823	Equipment - Replacement	228,927	115,175	115,175
	Total Equipment	**548,952**	**460,587**	**600,363**
	Contingency/Est Savings			
2710	Contingency	666,122	263,000	360,000
	Est Savings - Controllables	-	(500,000)	(1,500,000)
	Grand Total Expense	***138,288,583***	***139,539,914***	***144,985,167***
	Net Revenue (Expense)	**110,246**	**523,086**	**524,833**