

MACOMB COMMUNITY COLLEGE  
14500 Twelve Mile Road, Warren, MI 48088

ACTION REPORT: Financial Reports and Analyses:  
Revised 2015/2016 General Fund Budget

Following is the Revised 2015/2016 General Fund Budget that is being recommended for Board of Trustee approval.

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## **Budget Highlights and Recommendation**

### **Enrollment**

Enrollment for 2015/16 is expected to be 14,272 fiscal year equated students (FYES) or 442,421 credit hours, which is 4.9% lower than 2014/15 and approximately 3.6% less than the level projected in the Initial 2015/16 Budget. Under the State's reporting system, FYES are equal to the total credit hours of instruction in general fund programs divided by 31 and the enrollment count is taken at the end of the academic period.

### **Revenues – Decrease of \$1,790,261**

State Aid – Increase of \$566,600. Public Act 85 of 2015, which included this increase in state appropriations, was approved on June 17 after the Initial Budget was presented and approved by the Board.

Tuition and Fees – Decrease of \$2,272,002. The initial 2015/16 budget included a 1.3% projected decline in enrollment compared to 2014/15. Actual enrollment for fall credit classes was 5.0% lower than the prior year. The budget incorporates a projected 5.0% decrease in enrollment for winter and summer semesters as well.

Property Taxes – There have been no changes in property tax revenue.

Other Revenues – Decrease of \$84,859. The decrease is a combination of modest revisions in the revenues attributed to the Macomb Center for Performing Arts, indirect cost recoveries received from grants, food service revenue and other miscellaneous revenue.

### **Expenditures – Decrease of \$1,255,633**

Major changes in budgeted expenditures are as follows:

Wages and Benefits – Decrease of \$520,000. The decrease in wages and benefit expense is primarily the result of filling vacant positions at lower salaries, as well as projected reductions in adjunct faculty costs and extra-contractual costs for full-time faculty due to the decline in enrollment. In addition, two positions were eliminated in the budget due to retirements with the reallocation of responsibilities and resources in other areas of the budget. The budget for the tuition reimbursement program that previously approved by the Board has been incorporated in the budget.

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December 15, 2015

Other – In order to balance the budget given the decline in enrollment, a portion of the prior restoration increases for technology and maintenance, re-equipping and renovation were reduced in the amounts of \$300,000 and \$250,000, respectively. Also, given the savings realized on purchasing a portion of the College's fuel/gas needs from a supplier, the budget for utilities has been reduced by \$300,000. A portion of the savings from the two positions that were eliminated has been allocated to non-wage budget line items.

## **Summary**

The combination of increased revenue and increased expenditure budgets results in a balanced budget with budgeted revenues exceeding expected expenditures by \$6,137.

## **RECOMMENDATION OF ADMINISTRATION:**

That the Board of Trustees adopt the attached amendment to the approved general appropriations resolution for 2015/2016 as presented.

COMMUNITY COLLEGE DISTRICT OF THE COUNTY OF MACOMB  
(Macomb Community College)  
Amendment to the Approved General Appropriations Resolution

RESOLVED, that the general appropriations of Macomb Community College for the fiscal year beginning July 1, 2015 is amended as follows:

BE IT FURTHER RESOLVED, that the total revenue estimated to be available for appropriations in the General Fund for the fiscal year beginning July 1, 2015 is amended to be \$138,590,600.

BE IT FURTHER RESOLVED, that \$138,584,463 is hereby appropriated for expenditures.

This resolution is to take immediate effect.

Business Office  
December 9, 2015  
attachment

## ACS Enrollment Summary

General Fund Only	<u>Actual 2014/15</u>			<u>Projected 2015/16</u>			Increase (Decrease)	% Inc (Dec)
	Credit Hours	% of Total	FYES	Credit Hours	% of Total	FYES		
<b><u>Degree Credit by Campus</u></b>								
South Campus	159,688	34.3%	5,151	150,037	33.9%	4,840	(9,651)	-6.0%
Center Campus	202,501	43.5%	6,532	190,854	43.1%	6,157	(11,647)	-5.8%
Virtual	71,445	15.4%	2,305	70,350	15.9%	2,269	(1,095)	-1.5%
Offsite	5,163	1.1%	167	4,998	1.1%	161	(165)	-3.2%
East Campus	3,068	0.7%	99	3,099	0.7%	100	31	1.0%
Hybrid	4,316	0.9%	139	4,583	1.0%	148	267	6.2%
Sub-total	446,181	95.9%	14,393	423,921	95.8%	13,675	(22,260)	-5.0%
<b><u>Non-Credit</u></b>								
Workforce & Continuing Education	18,903	4.1%	610	18,500	4.2%	597	(403)	-2.1%
<b>GRAND TOTAL</b>	<b>465,084</b>	<b>100.0%</b>	<b>15,003</b>	<b>442,421</b>	<b>100.0%</b>	<b>14,272</b>	<b>(22,663)</b>	<b>-4.9%</b>

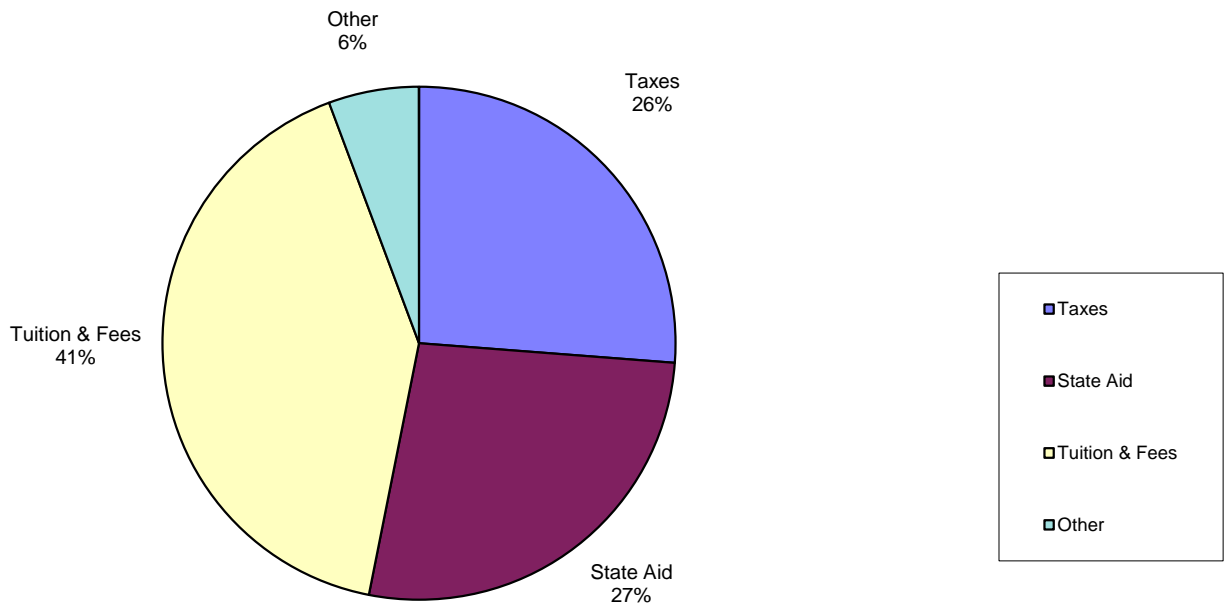
The FYES (Fiscal Year Equated Students) is determined by dividing the total number of credit hours by 31. Thirty-one represents the number of credit hours a full-time student would normally take during an academic year (two semesters).

**2015/2016 REVISED GENERAL FUND REVENUE SOURCES**

As A Percentage Of Total General Fund Revenue

<b>Taxes</b>	\$ 36,324,251	26%
<b>State Aid</b>	\$ 37,327,500	27%
<b>Tuition &amp; Fees</b>	\$ 57,041,073	41%
<b>Other</b>	\$ 7,897,776	6%
	<u>\$138,590,600</u>	<u>100%</u>

**2015/2016 General Fund Revenue Sources**



**MACOMB COMMUNITY COLLEGE  
GENERAL FUND BUDGET SUMMARY  
Revised FY2016**

	<b>Initial 2015/2016 14,800 FYES</b>	<b>Increase (Decrease)</b>	<b>Revised 2015/2016 14,272 FYES</b>
<b><u>REVENUES</u></b>			
State Aid	\$ 36,760,900	\$ 566,600	\$ 37,327,500
Tuition and Fees	59,313,075	(2,272,002)	57,041,073
Taxes	36,324,251	-	36,324,251
Other	<u>7,982,635</u>	<u>(84,859)</u>	<u>7,897,776</u>
<b>Total Revenues</b>	140,380,861	(1,790,261)	138,590,600
 <b><u>EXPENDITURES</u></b>			
<b>Total Expenditures</b>	<u>139,840,096</u>	<u>(1,255,633)</u>	<u>138,584,463</u>
 Difference of Revenues to Expenditures	 <u>\$ 540,765</u>	 <u>\$ (534,628)</u>	 <u>\$ 6,137</u>

**MACOMB COMMUNITY COLLEGE  
GENERAL FUND BUDGET REVENUES  
Revised FY2016**

	<b>Initial 2015/2016 14,800 FYES</b>	<b>Increase (Decrease)</b>	<b>Revised 2015/2016 14,272 FYES</b>
<b>STATE</b>			
State Aid	\$ 36,760,900	\$ 566,600	\$ 37,327,500
<b>Total</b>	<u>36,760,900</u>	<u>566,600</u>	<u>37,327,500</u>
<b>TUITION</b>			
Tuition	45,631,754	(2,034,837)	43,596,917
Workforce and Continuing Education	1,217,593	(15,844)	1,201,749
Public Service Institute	678,200	(2,273)	675,927
Contract Education	2,160,000	-	2,160,000
<b>Total</b>	<u>49,687,547</u>	<u>(2,052,954)</u>	<u>47,634,593</u>
<b>FEES</b>			
Course	4,690,000	(43,199)	4,646,801
Registration	2,143,320	(73,583)	2,069,737
Facility and Technology	2,209,278	(88,870)	2,120,408
Student Service	535,830	(18,396)	517,434
Other	47,100	5,000	52,100
<b>Total</b>	<u>9,625,528</u>	<u>(219,048)</u>	<u>9,406,480</u>
<b>TAXES</b>			
Local Property/Technology	36,324,251	-	36,324,251
<b>Total</b>	<u>36,324,251</u>	<u>-</u>	<u>36,324,251</u>
<b>OTHER</b>			
Macomb Center for Performing Arts	2,172,579	(93,359)	2,079,220
Interest and Investment Income	2,152,000	-	2,152,000
Indirect Recovery	301,000	(18,000)	283,000
Food Service Activity	1,180,210	15,000	1,195,210
Sports & Expo. Center	234,375	-	234,375
College Facility Rental	82,600	-	82,600
University Center Facility Rental	495,000	-	495,000
Follett Commission	800,000	-	800,000
Center Stage	25,000	-	25,000
Vocational Education	18,400	-	18,400
Miscellaneous	521,471	11,500	532,971
<b>Total</b>	<u>7,982,635</u>	<u>(84,859)</u>	<u>7,897,776</u>
<b>Total Revenues</b>	<u>\$ 140,380,861</u>	<u>\$ (1,790,261)</u>	<u>\$ 138,590,600</u>



**MACOMB COMMUNITY COLLEGE  
GENERAL FUND BUDGET EXPENDITURES BY OPERATING UNIT  
Revised FY2016**

	<u>Initial 2015/2016</u>	<u>Increase (Decrease)</u>	<u>Revised 2015/2016</u>
Central Administration	\$ 6,446,523	\$ (6,634)	\$ 6,439,889
Human Resources	1,312,954	19,672	1,332,626
Student Services	13,888,256	(33,610)	13,854,646
Learning Unit	69,762,853	(580,727)	69,182,126
Business / General Institutional	40,836,301	(577,677)	40,258,624
College Advancement & Comm. Relations	<u>7,593,209</u>	<u>(76,657)</u>	<u>7,516,552</u>
<b>Total Expenditures</b>	<u><u>\$ 139,840,096</u></u>	<u><u>\$ (1,255,633)</u></u>	<u><u>\$ 138,584,463</u></u>

**MACOMB COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES SUMMARY  
Revised FY2016**

	<u>Initial 2015/2016</u>	<u>Increase (Decrease)</u>	<u>Revised 2015/2016</u>
<b>CENTRAL ADMINISTRATION</b>			
Board of Trustees	\$ 43,496	\$ -	\$ 43,496
President	947,703	(14,917)	932,786
Legal	494,517	16,915	511,432
Planning & Development	244,804	-	244,804
Grants Office	434,189	(31,331)	402,858
Institutional Research	760,347	3,857	764,204
College Police	3,521,467	18,842	3,540,309
<b>Total</b>	<u>6,446,523</u>	<u>(6,634)</u>	<u>6,439,889</u>
<b>HUMAN RESOURCES</b>			
VP Human Resources	1,312,954	19,672	1,332,626
<b>Total</b>	<u>1,312,954</u>	<u>19,672</u>	<u>1,332,626</u>
<b>STUDENT SERVICES</b>			
Special Needs	1,159,492	22,709	1,182,201
Dean of Student Success	413,021	(1,748)	411,273
VP of Student Services	438,793	2,281	441,074
Dean of Student & Community Services	303,313	14,415	317,728
Associate Dean of Students	394,805	6,904	401,709
Veteran Services	434,326	(243)	434,083
Lewis Conference Services Center	711,914	(29,569)	682,345
Co-Curricular South	258,519	757	259,276
College Food Service	1,198,634	15,000	1,213,634
Dimitry Student Center	280,343	1,210	281,553
Student Services Support	70,153	-	70,153
Counseling-South	1,854,329	(18,398)	1,835,931
Counseling-Center	1,904,884	(30,916)	1,873,968
Placement	167,374	-	167,374
Career Services	932,199	(34,408)	897,791
Athletics	590,432	(4,583)	585,849
Sports & Expo Center	335,592	9,799	345,391
Admissions & Outreach	687,196	3,083	690,279
Records & Registration	1,752,937	10,097	1,763,034
<b>Total</b>	<u>13,888,256</u>	<u>(33,610)</u>	<u>13,854,646</u>

**MACOMB COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES SUMMARY (cont'd.)  
Revised FY2016**

	<u>Initial 2015/2016</u>	<u>Increase (Decrease)</u>	<u>Revised 2015/2016</u>
<b>LEARNING UNIT</b>			
Provost/Chief Learning Officer	4,628,485	42,954	4,671,439
International Activities	29,428	(310)	29,118
Higher Learning Commission (HLC)	17,000	50,000	67,000
<b>Total</b>	<u>4,674,913</u>	<u>92,644</u>	<u>4,767,557</u>
<b>ARTS &amp; SCIENCES</b>			
Dean, Arts & Sciences	1,254,794	520	1,255,314
Science	6,461,969	(58,489)	6,403,480
Social Science	6,175,719	(94,960)	6,080,759
Humanities	3,712,567	(54,862)	3,657,705
Music	427,100	(54,701)	372,399
Math	3,440,647	(84,173)	3,356,474
English Language/Literature	5,931,100	(71,340)	5,859,760
Physical Health Education	1,163,649	(11,451)	1,152,198
Service Learning	15,678	-	15,678
<b>Total</b>	<u>28,583,223</u>	<u>(429,456)</u>	<u>28,153,767</u>
<b>CAREER &amp; TECHNICAL EDUCATION</b>			
Engineering Technology	3,609,627	(31,800)	3,577,827
Applied Technology	978,208	(9,806)	968,402
Technical Education	2,175,737	(11,900)	2,163,837
Business/Information Management	6,280,437	(52,528)	6,227,909
Culinary Arts	1,021,422	(10,876)	1,010,546
Center Stage	40,993	-	40,993
Nursing	2,546,275	(15,037)	2,531,238
Health & Human Services	1,770,735	(51,283)	1,719,452
Dean, Health & Public Service	692,566	3,172	695,738
Veterinary Technician	579,375	(4,459)	574,916
Veterinary Technician CE	11,525	(28)	11,497
Health, Science & Technology	1,441,094	(19,742)	1,421,352
Dean, Business & IT	504,113	261	504,374
Dean, Engineering & Technical Education	981,651	6,830	988,481
<b>Total</b>	<u>22,633,758</u>	<u>(197,196)</u>	<u>22,436,562</u>
<b>WORKFORCE &amp; CONTINUING EDUCATION (WCE)</b>			
WCE-Health & Public Service	792,742	(21,805)	770,937
Contract Education - WCE and PSI	1,680,300	22,059	1,702,359
WCE-Engineering & Advanced Technologies	983,732	(2,082)	981,650
WCE-Business & Information Technology	859,589	(4,656)	854,933
Advanced Police Training	370,523	(8,682)	361,841
Basic Police Academy	438,854	(20,931)	417,923
Health Safety/Advanced Fire	360,505	11,294	371,799
Basic Fire Academy	308,807	1,030	309,837
Public Service Institute (PSI)	519,221	110	519,331
Academic Police, Fire & Safety	1,341,277	398	1,341,675
<b>Total</b>	<u>7,655,550</u>	<u>(23,265)</u>	<u>7,632,285</u>
<b>UNIVERSITY CENTER / LEARNING RESOURCES</b>			
University Center/Advanced Educational Opps.	925,756	(38,354)	887,402
Transfer Assistance	217,724	38	217,762
Learning Center-South	315,676	5,621	321,297
Learning Center-Center	313,902	(5,542)	308,360
Library	1,658,507	1,602	1,660,109
Central Processing Center	516,787	-	516,787
CTL - Online Learning	504,695	330	505,025
CTL - Academic Development	911,191	935	912,126
CTL - Instructional Technologies	496,979	3,963	500,942
Dean of Library Resources	354,192	7,952	362,144
<b>Total</b>	<u>6,215,409</u>	<u>(23,455)</u>	<u>6,191,954</u>
<b>Learning Unit Total</b>	<u>69,762,853</u>	<u>(580,727)</u>	<u>69,182,126</u>

**MACOMB COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES SUMMARY (cont'd.)  
Revised FY2016**

	<b>Initial 2015/2016</b>	<b>Increase (Decrease)</b>	<b>Revised 2015/2016</b>
<b>BUSINESS/GENERAL INSTITUTIONAL</b>			
VP for Business	869,852	3,893	873,745
Finance	1,631,035	(28,766)	1,602,269
Financial Aid	1,509,642	(284)	1,509,358
Purchasing	651,359	1,466	652,825
Central Services	1,824,403	6,814	1,831,217
Operations & Administrative Services	559,498	(1,886)	557,612
Print Shop	840,622	1,645	842,267
General Institutional	6,008,085	302,143	6,310,228
Maintenance, Re-equipping & Renovation	4,100,000	(250,000)	3,850,000
Plant Operations	7,001,376	(67,567)	6,933,809
Custodial Services	1,695,373	-	1,695,373
Utilities	5,035,575	(300,000)	4,735,575
Business Information Services	1,118,537	249,787	1,368,324
Exec. Director Comm/InformationTechnology	238,020	550	238,570
Infrastructure	1,800,067	(197,499)	1,602,568
Service Desk & Project Management Office	265,650	36	265,686
Technology Operations & Support	2,187,207	1,991	2,189,198
Technology	3,500,000	(300,000)	3,200,000
<b>Total</b>	<b>40,836,301</b>	<b>(577,677)</b>	<b>40,258,624</b>
<b>COLLEGE ADVANCEMENT &amp; COMMUNITY RELATIONS</b>			
Lorenzo Cultural Center	785,247	2,133	787,380
Macombers	138,948	-	138,948
Graphic Services	970,535	77	970,612
Macomb Center for the Performing Arts (MCPA)	2,556,999	(99,576)	2,457,423
MCPA Beverage Operations	65,245	2,599	67,844
Student Information Services	323,172	825	323,997
VP College Advancement & Community Rels.	321,224	11,057	332,281
Marketing	1,433,050	2,714	1,435,764
MCC Foundation	517,253	3,568	520,821
Public Relations	411,536	(54)	411,482
Community Engagement	40,000	-	40,000
Title IX	30,000	-	30,000
<b>Total</b>	<b>7,593,209</b>	<b>(76,657)</b>	<b>7,516,552</b>
<b>Total Expenditures</b>	<b>\$ 139,840,096</b>	<b>\$ (1,255,633)</b>	<b>\$ 138,584,463</b>