

**North Central Michigan College
2026-2027 Summary of Original Budget**

General Fund

Approved by Board of Trustees at their 5-26-26 meeting.

	2026-2027 Proposed Budget	2025-2026 Original Budget	Increase/ (Decrease)	% Change	Changes Principally Due To:
Revenues					
Tuition and Fees	7,071,208	6,722,890	348,318	5.2%	<i>Tuition and Fees revenue includes a Board-approved 3.29% in-district rate increase for 2026-27 (other regular annual rate increases range from 2.76% to 4.21%). The projected contact hour total is 1.91% higher when compared to the prior year. The Tuition and Fees category includes in-district; out-of-district; and out-of state tuition plus course fees.</i>
Property Tax	8,730,000	8,320,000	410,000	4.9%	<i>Property Tax revenue represents approximately 99% of estimated tax collections for 2026-27.</i>
State Appropriations	5,150,000	5,014,870	135,130	2.7%	<i>State Appropriations for 2026-27 are based on a projected 0% increase from 2025-26 totals. The 2026-27 budget total also includes \$650,000 in State of Michigan retirement pass-through funds - a \$50,000 projected increase from the prior year's budget.</i>
Other Income	1,443,100	1,342,000	101,100	7.5%	<i>Other Income includes projected revenue for all non-credit programming including Fast Track, corporate training, athletics, recreation, and health and safety related occupational training. Foundation support for specific initiatives is included in this category.</i>
Total Revenues	22,394,308	21,399,760	994,548	4.6%	
Expenses					
Salaries and Benefits	16,403,961	15,533,008	870,953	5.6%	<i>Salaries and Benefits totals include a 3% salary/wage increase for all employee groups plus applicable step increases. New positions/salary dollars include a full-time Welding Instructor, a full-time Nursing Instructor paid with grant funds in 25-26; an additional Admissions Outreach position not included in the prior year budget; partial salary dollars for two grant-funded positions; and a coaching position moved from part-time to full-time by adding academic advising for athletes. The College pays the hard cap for health benefits; for 2026, the State of Michigan hard cap increased 3% for calendar year 2027.</i>
Contracted Services, Professional	2,170,600	2,243,390	(72,790)	-3.2%	<i>Contracted Services, Professional typically includes interim full-time positions; adjunct faculty and part-time staff; as well as services such as audit and legal.</i>
Contracted Services, Maintenance	165,000	178,000	(13,000)	-7.3%	<i>Contracted Services, Maintenance includes such contracted services as fire safety, HVAC controls, elevator, and landscaping.</i>
Institutional Support	655,250	567,150	88,100	15.5%	<i>Institutional Support includes classroom supplies, office supplies, library subscriptions, general athletic supplies, and custodial supplies. A new sport, Track, is included in the 26-27 general fund budget.</i>
Operational and Maintenance	854,000	823,500	30,500	3.7%	<i>Operational and Maintenance includes physical plant supplies, utilities, insurance, and outside rentals.</i>
Dues, Professional Development and Travel	881,350	743,574	137,776	18.5%	<i>A portion of the projected increases are due to funds shifted from other accounts. Expenditures for governmental relations, accreditation, professional development and employee recognition, priorities for the College, are included in this section.</i>
Communications	387,500	379,250	8,250	2.2%	<i>Communications includes all aspects of marketing including digital and print.</i>
Scholarships/Waivers	678,262	662,688	15,574	2.4%	
Other Expenses	248,150	246,700	1,450	0.6%	
Capital Outlay	98,235	55,500	42,735	77.0%	<i>Foundation support will offset some of the equipment expenditures.</i>
Total Expenses before Transfers and Capital Outlay	22,542,308	21,432,760	1,109,548	5.2%	
Transfers Out/(In)	(148,000)	(33,000)	(115,000)	348.5%	
Total Expenses and Transfers	22,394,308	21,399,760	994,548	4.6%	
Excess Revenue over Expenses	-	-	-		