

Central Michigan University

Operating Budget 2008 - 2009

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**Central Michigan University
Consolidated Operating Budget
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Central Michigan University 2008-2009 Consolidated Operating Budget Narrative

The operating budget process is designed to link strategic planning with operational planning and provide a perspective of the operating needs of the university. The annual planning process includes a review and update of the operating budget. The process takes into account current projections for enrollment, tuition, other revenue and expenditures for the fiscal year. The planning cycle focuses on the next five years.

Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled in the spring semester. Budget reviews are conducted by the University Budget Advisory Council (UBAC) with recommendations made to the President. The UBAC consists of 20 members representing the university community. The composition of the council is as follows:

Academic Centers

- Science and Technology
- Communications and Fine Arts
- Humanities, Social and Behavioral Sciences
- Education and Human Services
- Business Administration
- Health Professions

Service Centers

- Academic Administration
- ProfEd
- Library
- Dean of Students
- Office of Information Technology

- Finance and Administrative Services
- Facilities Management
- President's Office
- Governmental Relations Division
- Development & Alumni Relations

Auxiliary Centers

- Residences and Auxiliary Services
- Athletics

Faculty Representation

- Chair of Chairs
- Chair of Academic Senate

Upon completion of the review process, a proposed high level fiscal year university operating budget is presented to and approved by the Board of Trustees in July. The divisions/departments are informed of the approved budget and a detailed university operating budget follows. The operating budget includes planned revenue and expenditures for all university operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget components of the university.

The operating budget includes a number of schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 3 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 4 and 12 through 24 reflect the revenue and expenditure components by center.

Within the university there are a number of instances where revenue and expenditures are reflected between operating funds. Any duplication in totals has been eliminated from the totals of the consolidated schedules. For example, each year there is a return from Residences & Auxiliary Services to the general fund. This component is now shown in the transfers section and is a source of funds to the CMU Program Activity account, while at the same time it is part of the revenue and expenditure components of the Residences & Auxiliary Services budget. Any of this type of activity has been extracted, to the extent practical, and is shown within the transfers section on page 3.

This consolidated budget aggregates \$380,345,817 in net revenue and \$380,345,817 in net expenditures, yielding a projected break-even situation for 2008-2009.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL		CENTRAL	PARKING	RESIDENCES AND AUXILIARY	TELECOM	ATHLETICS	HEALTH	PUBLIC	TOTAL
	FUND	PROFED	ENERGY FACILITY	SERVICES	SERVICES			SERVICES	BROADCSTG	
REVENUES										
TUITION, ROOM, & BOARD	158,023,838	37,767,145	0	0	43,938,261	0	0	0	0	239,729,244
STATE APPROPRIATIONS	82,760,500	0	0	0	0	0	0	0	0	82,760,500
DEPARTMENTAL & ACTIVITY REVENUE	10,444,055	1,321,850	0	2,884,000	20,653,633	0	5,786,020	2,257,947	403,500	43,751,005
INVESTMENT INCOME	1,800,000	0	0	0	400,000	0	0	0	0	2,200,000
OTHER SOURCES	0	0	0	0	2,817,423	6,118,992	0	0	2,968,653	11,905,068
TOTAL REVENUES	253,028,393	39,088,995	0	2,884,000	67,809,317	6,118,992	5,786,020	2,257,947	3,372,153	380,345,817
EXPENDITURES										
FACULTY & STAFF SALARIES	106,681,061	16,573,196	1,142,192	210,820	5,423,988	808,982	3,933,317	931,058	1,854,673	137,559,287
OTHER COMPENSATION	6,932,117	785,582	100,112	167,000	6,208,843	226,800	1,144,304	218,182	245,213	16,028,153
BENEFITS	48,982,773	5,379,532	584,440	150,348	2,949,654	396,809	1,538,423	489,954	838,707	61,310,640
COST OF GOODS SOLD	372,421	0	0	0	18,998,447	0	0	0	0	19,370,868
SUPPLIES, EQUIPMENT, & OVERHEAD	66,057,397	12,650,043	11,358,655	177,000	19,037,061	4,029,256	11,433,912	1,005,709	2,069,536	127,818,569
TOTAL EXPENDITURES	229,025,769	35,388,353	13,185,399	705,168	52,617,993	5,461,847	18,049,956	2,644,903	5,008,129	362,087,517
TRANSFERS										
TRANSFERS IN / (OUT):										
SUBSIDIES	(25,982,394)	0	16,028,099	0	(6,254,160)	0	14,185,523	386,956	1,635,976	0
GENERAL FUND	7,783,270	(3,700,642)	0	(994,000)	(2,566,354)	(522,274)	0	0	0	0
CAPITAL BUDGET	(2,556,286)	0	0	(1,184,832)	(1,620,600)	0	(74,106)	0	0	(5,435,824)
DEBT SERVICE	(3,247,214)	0	(2,842,700)	0	(4,750,210)	(134,871)	(1,847,481)	0	0	(12,822,476)
TOTAL TRANSFERS	(24,002,624)	(3,700,642)	13,185,399	(2,178,832)	(15,191,324)	(657,145)	12,263,936	386,956	1,635,976	(18,258,300)
CURRENT YEAR SURPLUS (DEFICIT)	0	0	0	0	0	0	0	0	0	0

CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC CENTERS															
SCIENCE & TECHNOLOGY	34,729,089	15,122,084	156,000	50,007,173	14,230,285	2,028,371	212,450	6,551,833	23,022,939	0	1,756,850	0	24,779,789	(25,227,384)	0
COMMUNICATION & FINE ARTS	22,531,955	9,874,782	54,274	32,461,011	9,024,714	1,310,485	140,736	4,097,574	14,573,509	0	873,265	0	15,446,774	(17,014,237)	0
HUMANITIES, SOCIAL & BEHAV SCIENCES	47,523,606	19,912,601	0	67,436,207	16,296,912	1,202,586	101,311	7,029,526	24,630,335	0	643,070	0	25,273,405	(42,162,802)	0
EDUCATION & HUMAN SERVICES	31,471,378	13,455,750	0	44,927,128	10,246,897	1,796,717	15,000	4,280,677	16,339,291	0	826,129	0	17,165,420	(27,761,708)	0
BUSINESS ADMINISTRATION	27,024,002	11,788,802	62,500	38,875,304	11,195,493	1,315,733	116,277	4,412,608	17,040,111	0	549,504	0	17,589,615	(21,285,689)	0
HEALTH PROFESSIONS	21,766,207	7,743,795	132,840	29,642,842	6,992,424	1,858,197	148,409	3,198,737	12,197,767	0	1,117,710	0	13,315,477	(16,327,365)	0
ACADEMIC CENTERS SUBTOTAL	185,046,237	77,897,814	405,614	263,349,665	67,986,725	9,512,089	734,183	29,570,955	107,803,952	0	5,766,528	0	113,570,480	(149,779,185)	0
QUASI-ACADEMIC CENTERS															
PROVOST	9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0
QUASI-ACADEMIC CENTERS SUBTOTAL	9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	195,010,296	81,629,530	405,614	277,045,440	69,785,900	9,875,771	823,257	29,993,033	110,477,961	0	6,140,572	0	116,618,533	(160,426,907)	0
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	322,546	131,336	79,221	533,103	581,840	2,495,735	220,958	1,198,750	4,497,282	322,421	2,864,217	0	7,683,920	7,150,817	0
PROFED	4,576	2,580	1,321,850	1,329,006	1,350	9,316,726	785,582	4,516,097	14,619,755	0	11,331,412	0	25,951,167	24,622,161	0
GRADUATE STUDIES	0	0	130,000	130,000	1,050,569	427,704	3,311	944,903	2,426,487	0	181,000	0	2,607,487	2,477,487	0
RESEARCH & SPONSORED PROGRAMS	0	0	0	0	50,717	433,857	0	179,674	664,248	0	1,057,699	0	1,721,947	1,721,947	0
LIBRARY	94,481	44,966	73,700	213,147	931,059	1,889,436	333,900	1,184,735	4,339,130	0	4,125,455	0	8,464,585	8,251,438	0
COMPUTING SUPPORT	0	0	0	0	0	3,308,696	172,700	1,214,234	4,695,630	0	5,826,733	0	10,522,363	10,522,363	0
DEAN OF STUDENTS	359,084	132,688	1,790,257	2,282,029	495,607	4,782,642	203,432	2,241,848	7,723,529	0	2,700,587	0	10,424,116	8,142,087	0
DIVERSITY	0	0	0	0	37,761	492,316	60,016	213,366	803,458	0	485,676	0	1,289,134	1,289,134	0
FINANCE & ADMINISTRATIVE SERVICES	0	0	22,800	22,800	0	1,981,481	125,585	762,820	2,869,886	0	434,304	0	3,304,190	3,281,390	0
FINANCIAL SERVICES AND REPORTING	0	0	490,000	490,000	0	3,409,418	28,647	1,531,789	4,969,854	0	1,682,195	0	6,652,049	6,162,049	0
HUMAN RESOURCES	0	0	7,000	7,000	0	1,666,737	7,800	5,040,727	6,715,264	0	409,037	0	7,124,301	7,117,301	0
FACILITIES MANAGEMENT	0	0	91,000	91,000	0	5,086,471	280,655	2,616,640	7,983,765	50,000	11,555,000	0	19,588,765	19,497,765	0
CENTRAL ENERGY FACILITY	0	0	0	0	0	1,142,192	100,112	584,440	1,826,744	0	(1,826,744)	0	0	0	0
PRESIDENT'S OFFICE	0	0	0	0	0	2,131,893	26,761	770,188	2,928,842	0	1,137,559	0	4,066,401	4,066,401	0
GOVERNMENTAL RELATIONS	0	0	0	0	0	307,496	0	76,629	384,125	0	118,149	0	502,274	502,274	0
DEVELOPMENT & ALUMNI RELATIONS	0	0	0	0	0	2,028,103	193,846	807,871	3,029,820	0	896,489	0	3,926,309	3,926,309	0
SCHOLARSHIPS & FINANCIAL AID	0	0	0	0	0	0	0	0	0	0	21,041,111	0	21,041,111	21,041,111	0
CENTRAL ADMINISTRATION	0	819,400	2,143,276	2,962,676	0	211,805	0	890,299	1,102,104	0	26,931,096	(7,826,109)	20,207,091	17,244,415	0
CHARTER SCHOOLS	0	0	6,273,188	6,273,188	0	0	3,886,185	0	3,886,185	0	2,385,148	501,855	6,773,188	500,000	0
UNIVERSITY RECREATION	0	0	737,999	737,999	56,812	416,355	565,064	178,703	1,216,934	0	310,508	0	1,527,442	789,443	0
SERVICE CENTERS SUBTOTAL	780,687	1,130,970	13,160,291	15,071,948	3,205,715	41,529,063	6,994,554	24,953,712	76,683,044	372,421	93,646,631	(7,324,254)	163,377,842	148,305,894	0
AUXILIARY CENTERS															
PARKING SERVICES	0	0	2,884,000	2,884,000	0	210,820	167,000	150,348	528,168	0	177,000	0	705,168	(2,178,832)	0
RESIDENCES & AUXILIARY SERVICES	0	0	67,809,317	67,809,317	0	5,423,988	6,208,843	2,949,654	14,582,485	18,998,447	24,032,726	4,385,682	61,999,340	(5,809,977)	0
TELECOMMUNICATIONS	0	0	6,118,992	6,118,992	0	808,982	226,800	396,809	1,432,591	0	3,929,964	234,163	5,996,718	(522,274)	0
AUXILIARY CENTERS SUBTOTAL	0	0	76,812,309	76,812,309	0	6,443,790	6,602,643	3,496,811	16,543,244	18,998,447	28,139,690	4,619,845	68,301,226	(8,511,083)	0
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS	0	0	5,786,020	5,786,020	2,188,892	1,744,425	1,144,304	1,538,423	6,616,043	0	11,005,520	2,271,059	19,892,623	14,106,603	0
HEALTH SERVICES	0	0	2,257,947	2,257,947	0	931,058	218,182	489,954	1,639,194	0	810,711	194,998	2,644,903	386,956	0
PUBLIC BROADCASTING	0	0	3,372,153	3,372,153	0	1,854,673	245,213	838,707	2,938,593	0	2,069,536	0	5,008,129	1,635,976	0
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	0	0	11,416,120	11,416,120	2,188,892	4,530,156	1,607,699	2,867,084	11,193,830	0	13,885,767	2,466,057	27,545,655	16,129,535	(0)
GRAND TOTALS	195,790,983	82,760,500	101,794,334	380,345,817	75,180,507	62,378,780	16,028,153	61,310,640	214,898,079	19,370,868	141,812,660	(238,352)	375,843,256	(4,502,561)	(0)

General Fund Budget

REVENUE

The \$292,117,388 budgeted revenue for 2008-2009 is a 6.6 percent increase over the 2007-2008 budget. The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (pp. 12-24).

Net State Appropriations

The 2008-2009 budgeted State appropriation reflects a one (1) percent increase in base budget state appropriations level from the 2007-2008. This results in a total appropriation for 2008-2009 of \$82,760,500, with a percentage being specifically designated for Martin Luther King programs and the Research Excellence Fund. The net appropriation available for operations is projected to be \$82,105,786.

The general fund revenue summary schedule shows the State appropriation as a smaller percent of total general fund revenue in 2008-2009, continuing the previous years' trend.

The State appropriation revenue is recognized on an accrual basis as required by the legislation authorizing the funds for Central Michigan University. The State appropriation is budgeted at the level proposed by the Governor. Tuition, fees, and other revenue, as well as expenses, continue to be recognized on an accrual basis of accounting.

Tuition and Fees – General Fund

This budget reflects an annual average 6.5 percent increase in tuition from the 2007-2008 new student, on-campus, undergraduate tuition rates and a zero percent tuition increase for those returning students within the CMU Promise. Overall, CMU undergraduate tuition rates remain among the bottom quartile for the 15 public state universities.

Graduate tuition rates reflect a 6.5 percent increase. The approved increase brings CMU's graduate rates closer to the median graduate tuition rates for the 15 state universities.

The tuition revenue is based on an estimated 0.31 percent decrease in total credit hours on-campus from the original budget for 2007-2008. The Office of Institutional Research projection for the 2007-2008 original budget was 535,142 credit

hours. The actual 2007-2008 credit hours were 541,729. The projected 2008-2009 credit hours from the Office of Institutional Research are 539,962, which the estimated revenue budget is based. This represents a decrease of .33 percent from the 2007-2008 enrollments. The projected fall 2008 headcount is 20,116 compared to an actual fall 2007 headcount of 19,867.

Both on and off campus tuition is mainly attributed to individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center.

On the following page are tables outlining the approved tuition rates for undergraduates, graduates, Michigan residents and non-residents, as well as a table showing the change in cost for a full-time undergraduate Michigan resident for tuition.

The incoming residence hall student's room and board rates increased 6.0 percent for 2008-2009 from \$7,236 to \$7,668 with an unlimited meal plan. The incoming full-time Michigan undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a 6.3 percent increase in the total cost of tuition and room and board compared to the 2007-2008 rates.

FY 2008-2009 Changes in Tuition Rates

Undergraduate Cohort Tuition Rate Schedule On Campus - MI Resident				
		2008-2009 Rate	2007-2008 Rate	Percent Change
New Student/Non-CMU Promise		\$324	N/A	6.5%
Cohorts	Years Remaining			
Cohort T07	3*	\$304	\$304	0%
Cohort T06	2*	\$251	\$251	0%
Cohort T05	1*	\$213	\$213	0%
Cohort T04	0*	\$211	\$211	0%
Credit by examination		\$40	\$40	0%

*One additional year at the same tuition rate is available, if needed, to complete bachelor's degree

Cohort T07: students who, in the 2007-08 fall semester, were new students.

Cohort T06: students who, in the 2006-07 academic year, were new students.

Cohort T05: students who, in the 2005-06 academic year, were new students, or freshmen with up to 25 credits.

Cohort T04: students who, in the fall of 2005, were sophomores with 26-55 credits.

Undergraduate Cohort Tuition Rate Schedule Out of State Resident				
		2008-2009 Rate	2007-2008 Rate	Percent Change
New Student/Non-CMU Promise		\$753	N/A	6.5%
Cohorts	Years Remaining			
Cohort T07	3*	\$707	\$707	0%
Cohort T06	2*	\$584	\$584	0%
Cohort T05	1*	\$495	\$495	0%
Cohort T04	0*	\$491	\$491	0%
Credit by examination		\$40	\$40	0%

Residential Hall Rates - Based on a 19-Meal Plan				
	2008-2009	2007-2008*	Amount Change	Percent Change
Res. Hall 19 Meal Plan	\$7,668	\$7,236	\$432	6%

*Guaranteed for 2 years

Undergraduate Tuition & Fees Comparison - MI Resident Based on HEIDI Reporting by Class Level				
	2008-2009 Rate	2007-2008 Rate	Amount Change	Percent Change
Tuition	\$8,190.00	\$7,342.50	\$847.50	11.5%
Mandatory Fees	0	0	0	0.0%
Total Tuition & Mandatory Fees	\$8,190.00	\$7,342.50	\$847.50	11.5%

Masters/Specialist & Doctoral Rates				
	2008-2009 Rate	2007-2008 Rate	Amount Change	Percent Change
Masters/Specialist Resident	\$413	\$388	\$25	6.5%
Doctoral Resident	\$470	\$441	\$29	6.5%
Masters/Specialist Out of State Resident	\$766	\$719	\$47	6.5%
Doctoral Out of State Resident	\$850	\$798	\$52	6.5%

Tuition and Fees – ProfEd

The 2008-2009 budgeted revenue of \$39,088,995 is a .68 percent decrease over the 2007-2008 budgeted revenue of \$39,358,022. However, with efficiencies in expenditure levels ProfEd continues to return to the General Fund \$3,700,642.

Additional narrative regarding the ProfEd budget is available in the ProfEd section of this document.

Investment Income

For the 2008-2009 budget, the annual investment income remains at \$1,800,000 and will be used to partially fund the base operating budget.

Department and Activity Revenue

Revenue is attributed to the budget center that earns it. The 2007-2008 original department and activity revenue budget was \$10,471,024. This same category increased by 12.4 percent for 2008-2009 to a total of \$11,765,905. The increase is due to the inclusion of ProfEd's department revenue from the implementation of the revised responsibility centered management structure, effective for fiscal year 2008-09.

EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead/Returns

A number of issues will impact numerous functional expenditure categories in the 2008-2009 fiscal year budgets:

1. The other compensation section of the budget did not receive any general increase, and has not received a general across-the-board increase since the 1985-1986 fiscal year. Funds were allocated in 1989 and 1992 to address minimum wage increases. No additional funds were allocated for the minimum wage increases for 2006-2007, 2007-08 or 2008-09 fiscal years.

Any individual budget adjustments have been included; as approved through the annual budget review process or reallocations made by department directors.

2. The supplies & equipment category has not received any general across-the-board increase since the 1991-1992 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category covers expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the individual department level. Benefit budgets are zero-based for all filled and vacant positions. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

Staff Positions

The 2008-2009 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	828.245
Soft Funded Positions	<u>112.785</u>
Total Staff	<u>941.030</u>

The number of budgeted general fund staff positions has decreased by 10.480 FTE, a 1.2 percent decrease from the 2007-2008 original budgeted level of 838.725. Soft funded positions decreased by 11.495 FTE for a total decrease in FTE of 21.975. Most of the decrease was due to elimination of long-term vacant positions with the implementation of the new policies related to the revised responsibility centered management budget structure. Account directors, through the use of their departmental resources, create soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases. All budgeted positions were funded by reallocation of existing funds.

Faculty Positions

The 2008-2009 general fund budget includes 716 regular faculty tenured/tenure track positions.

As of July 15, 2008, 42 new regular faculty have been hired for the fall 2009 semester, and 40 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular faculty this fall is 642, a net increase of 6 from the 2007-2008 fiscal year and a net increase of 9 from the 2006-2007 number.

Regular Faculty	2005-2006	2006-2007	2007-08	2008-09
Total Positions	708	713	716	716
Filled Positions	632	633	636	642
Budgeted FTE	719.4	724.7	727.5	727.5

The number of regular and temporary faculty FTE (full-time equivalent) employed by CMU during 2007-2008 was 984.6. Employed FTE includes summer assignments and grant assignments, but excludes leaves without pay and reduced assignments. The 2007-2008 faculty FTE increased by 7.9 FTE over the 2006-2007 FTE.

Employed FTE	2004-05	2005-06	2006-07	2007-08
Tenured/Tenure-Track	682.6	679.0	678.7	677.4
Temporary	260.0	272.0	298.0	307.2
Total Employed FTE	942.6	951.0	976.7	984.6

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
GENERAL FUND WITH PROFED OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
ACADEMIC CENTERS																
SCIENCE & TECHNOLOGY	34,729,089	15,122,084	156,000	50,007,173	14,230,285	2,028,371	212,450	6,551,833	23,022,939	0	1,756,850	0	24,779,789	(25,227,384)	0	
COMMUNICATION & FINE ARTS	22,531,955	9,874,782	54,274	32,461,011	9,024,714	1,310,485	140,736	4,097,574	14,573,509	0	873,265	0	15,446,774	(17,014,237)	0	
HUMANITIES, SOCIAL & BEHAV SCIENCES	47,523,606	19,912,601	0	67,436,207	16,296,912	1,202,586	101,311	7,029,526	24,630,335	0	643,070	0	25,273,405	(42,162,802)	0	
EDUCATION & HUMAN SERVICES	31,471,378	13,455,750	0	44,927,128	10,246,897	1,796,717	15,000	4,280,677	16,339,291	0	826,129	0	17,165,420	(27,761,708)	0	
BUSINESS ADMINISTRATION	27,024,002	11,788,802	62,500	38,875,304	11,195,493	1,315,733	116,277	4,412,608	17,040,111	0	549,504	0	17,589,615	(21,285,689)	0	
HEALTH PROFESSIONS	21,766,207	7,743,795	132,840	29,642,842	6,992,424	1,858,197	148,409	3,198,737	12,197,767	0	1,117,710	0	13,315,477	(16,327,365)	0	
ACADEMIC CENTERS SUBTOTAL	185,046,237	77,897,814	405,614	263,349,665	67,986,725	9,512,089	734,183	29,570,955	107,803,952	0	5,766,528	0	113,570,480	(149,779,185)	0	
QUASI-ACADEMIC CENTERS																
PROVOST	9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0	
QUASI-ACADEMIC CENTERS SUBTOTAL	9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	195,010,296	81,629,530	405,614	277,045,440	69,785,900	9,875,771	823,257	29,993,033	110,477,961	0	6,140,572	0	116,618,533	(160,426,907)	0	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	322,546	131,336	79,221	533,103	581,840	2,495,735	220,958	1,198,750	4,497,282	322,421	2,864,217	0	7,683,920	7,150,817	0	
PROFED	4,576	2,580	1,321,850	1,329,006	1,350	9,316,726	785,582	4,516,097	14,619,755	0	11,331,412	0	25,951,167	24,622,161	0	
GRADUATE STUDIES	0	0	130,000	130,000	1,050,569	427,704	3,311	944,903	2,426,487	0	181,000	0	2,607,487	2,477,487	0	
RESEARCH & SPONSORED PROGRAMS	0	0	0	0	50,717	433,857	0	179,674	664,248	0	1,057,699	0	1,721,947	1,721,947	0	
LIBRARY	94,481	44,966	73,700	213,147	931,059	1,889,436	333,900	1,184,735	4,339,130	0	4,125,455	0	8,464,585	8,251,438	0	
COMPUTING SUPPORT	0	0	0	0	0	3,308,696	172,700	1,214,234	4,695,630	0	5,826,733	0	10,522,363	10,522,363	0	
DEAN OF STUDENTS	359,084	132,688	1,790,257	2,282,029	495,607	4,782,642	203,432	2,241,848	7,723,529	0	2,700,587	0	10,424,116	8,142,087	0	
DIVERSITY	0	0	0	0	37,761	492,316	60,016	213,366	803,458	0	485,676	0	1,289,134	1,289,134	0	
FINANCE & ADMINISTRATIVE SERVICES	0	0	22,800	22,800	0	1,981,481	125,585	762,820	2,869,886	0	434,304	0	3,304,190	3,281,390	0	
FINANCIAL SERVICES AND REPORTING	0	0	490,000	490,000	0	3,409,418	28,647	1,531,789	4,969,854	0	1,682,195	0	6,652,049	6,162,049	0	
HUMAN RESOURCES	0	0	7,000	7,000	0	1,666,737	7,800	5,040,727	6,715,264	0	409,037	0	7,124,301	7,117,301	0	
FACILITIES MANAGEMENT	0	0	91,000	91,000	0	5,086,471	280,655	2,616,640	7,983,765	50,000	11,555,000	0	19,588,765	19,497,765	0	
PRESIDENT'S OFFICE	0	0	0	0	0	2,131,893	26,761	770,188	2,928,842	0	1,137,559	0	4,066,401	4,066,401	0	
GOVERNMENTAL RELATIONS	0	0	0	0	0	307,496	0	76,629	384,125	0	118,149	0	502,274	502,274	0	
DEVELOPMENT & ALUMNI RELATIONS	0	0	0	0	0	2,028,103	193,846	807,871	3,029,820	0	896,489	0	3,926,309	3,926,309	0	
SCHOLARSHIPS & FINANCIAL AID	0	0	0	0	0	0	0	0	0	0	21,041,111	0	21,041,111	21,041,111	0	
CENTRAL ADMINISTRATION	0	819,400	2,143,276	2,962,676	0	211,805	0	890,299	1,102,104	0	26,931,096	(7,826,109)	20,207,091	17,244,415	0	
CHARTER SCHOOLS	0	0	6,273,188	6,273,188	0	0	3,886,185	0	3,886,185	0	2,385,148	501,855	6,773,188	500,000	0	
UNIVERSITY RECREATION	0	0	737,999	737,999	56,812	416,355	565,064	178,703	1,216,934	0	310,508	0	1,527,442	789,443	0	
SERVICE CENTERS SUBTOTAL	780,687	1,130,970	13,160,291	15,071,948	3,205,715	40,386,871	6,894,442	24,369,272	74,856,300	372,421	95,473,375	(7,324,254)	163,377,842	148,305,894	0	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETIC SUBSIDY	0	0	0	0	0	0	0	0	0	0	14,180,709	0	14,180,709	14,180,709	0	
HEALTH SERVICES	0	0	0	0	0	0	0	0	0	0	386,956	0	386,956	386,956	0	
PUBLIC BROADCASTING SUBSIDY	0	0	0	0	0	0	0	0	0	0	1,635,976	0	1,635,976	1,635,976	0	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	0	0	0	0	0	0	0	0	0	0	16,203,641	0	16,203,641	16,203,641	0	
GENERAL FUND TOTAL	195,790,983	82,760,500	13,565,905	292,117,388	72,991,615	50,262,642	7,717,699	54,362,305	185,334,261	372,421	117,817,588	(7,324,254)	296,200,016	4,082,628	0	

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES				
MBA TUITION REVENUE	21213	107,193	138,585	0	245,778	0	0	0	0	0	0	0	0	0	0	0	(245,778)	0
MBA -PROFED	31213	326,400	14,866	0	341,266	60,000	0	0	7,257	67,257	0	5,169	0	72,426	(268,840)	0		
ENTREPRENEURSHIP PROGRAM	21220	0	0	0	0	41,792	133,917	0	76,191	251,900	0	5,349	0	257,249	257,249	0		
BUSINESS INFO SYSTEMS	21230	3,374,328	1,352,553	44,625	4,771,506	1,701,680	39,099	2,031	654,674	2,397,484	0	23,788	0	2,421,272	(2,350,234)	0		
BUSINESS INFO SYSTEMS--PROFED	31230	195,080	77,770	0	272,850	52,250	0	0	6,320	58,570	0	4,722	0	63,292	(209,558)	0		
MANAGEMENT	21240	2,637,138	1,254,758	4,500	3,896,396	1,707,373	35,966	1,500	616,689	2,361,528	0	22,703	0	2,384,231	(1,512,165)	0		
MANAGEMENT--PROFED	31240	1,845,733	778,557	0	2,624,290	357,400	0	0	43,227	400,627	0	107,178	0	507,805	(2,116,485)	0		
MARKETING & HOSP SERVICES	21250	3,721,514	1,758,971	0	5,480,485	1,890,005	39,684	1,700	729,307	2,660,696	0	19,734	0	2,680,430	(2,800,055)	0		
MARKETING & HOSP SERVICES--PROFED	31250	281,557	126,299	0	407,856	65,100	0	0	7,874	72,974	0	8,823	0	81,797	(326,059)	0		
FINANCE & LAW	21280	4,220,396	1,823,226	0	6,043,622	1,627,744	39,099	2,031	612,135	2,281,009	0	27,676	0	2,308,685	(3,734,937)	0		
FINANCE & LAW--PROFED	31280	285,127	117,330	0	402,457	58,200	0	0	7,039	65,239	0	6,508	0	71,747	(330,710)	0		
TECHNOLOGY SERVICES	24420	0	0	0	0	0	211,453	68,234	79,462	359,148	0	37,799	0	396,947	396,947	0		
DEVE OFFICER-BUSINESS ADMINISTRATION	24626	0	0	0	0	0	95,941	0	38,438	134,379	0	17,612	0	151,991	151,991	0		
DEAN-COLLEGE OF BUSINESS	24627	0	0	0	0	0	493,565	26,100	156,194	675,859	0	67,937	0	743,796	743,796	0		
COLLEGE OF BUS PROG ACT	24628	0	0	0	0	0	0	0	0	0	0	80,085	0	80,085	80,085	0		
STUDENT SERVICES - CBA	24634	0	0	0	0	0	155,224	10,000	46,199	211,423	0	0	0	211,423	211,423	0		
SAP UNIV ALLIANCE PROG	24705	0	0	0	0	12,000	0	0	3,001	15,001	0	8,861	0	23,862	23,862	0		
BUSINESS ADMINISTRATION SUBTOTAL		27,024,002	11,788,802	62,500	38,875,304	11,195,493	1,315,733	116,277	4,412,608	17,040,111	0	549,504	0	17,589,615	(21,285,689)	0		
HEALTH PROFESSIONS																		
SCHOOL OF HEALTH SCIENCES	21810	5,251,723	2,022,011	36,500	7,310,234	1,591,178	64,997	27,900	670,385	2,354,460	0	75,400	0	2,429,860	(4,880,374)	0		
SCHOOL OF HEALTH SCIENCES--PROFED	31810	1,815,410	696,733	0	2,512,143	456,200	0	0	48,177	504,377	0	100,171	0	604,548	(1,907,595)	0		
PHYSICIAN'S ASSISTANT	21830	2,028,120	567,977	0	2,596,097	534,107	34,588	0	221,199	789,894	0	65,000	0	854,894	(1,741,203)	0		
PHYSICAL THERAPY PROGRAM	21840	2,136,922	495,490	32,340	2,664,752	855,704	58,919	0	317,676	1,232,298	0	22,527	0	1,254,825	(1,409,927)	0		
HPB EQUIP REPAIR & REPLACEMENT	21849	0	0	0	0	0	0	0	0	0	0	302,901	0	302,901	302,901	0		
DOCTOR OF HEALTHCARE ADMINISTRATION PRGM	21850	0	0	0	0	487,331	0	0	153,738	641,069	0	97,601	0	738,670	738,670	0		
DOCTOR OF HEALTHCARE ADMIN PRGM-PROFED	31850	845,880	127,282	0	973,162	91,400	0	0	11,055	102,455	0	0	0	102,455	(870,707)	0		
HP INTERDISCIPLINARY PROGRAMS	21851	96,696	27,029	0	123,725	52,839	0	0	10,976	63,815	0	0	0	63,815	(59,910)	0		
PHYSICAL ED & SPORT	21880	5,043,458	2,288,247	52,000	7,383,705	1,500,122	64,985	22,000	602,752	2,189,858	0	79,100	0	2,268,958	(5,114,747)	0		
PHYSICAL ED & SPORT--PROFED	31880	32,451	14,374	0	46,825	11,400	0	0	1,379	12,779	0	0	0	12,779	(34,046)	0		
COMMUNICATION DISORDERS	21890	4,238,496	1,393,588	0	5,632,084	1,309,624	592,709	22,309	755,109	2,679,750	0	45,000	0	2,724,750	(2,907,334)	0		
COMMUNICATION DISORDERS--PROFED	31890	277,051	111,064	0	388,115	102,520	0	0	12,400	114,920	0	0	0	114,920	(273,195)	0		
CHP VIVARIUM	22045	0	0	0	0	0	58,710	15,000	25,357	99,067	0	31,436	0	130,503	130,503	0		
CHP CARLS CENTER	23030	0	0	0	0	0	201,537	0	83,003	284,540	0	0	0	284,540	284,540	0		
DEVE OFFICER-HEALTH PROFESSIONS	24685	0	0	0	0	0	41,500	0	15,134	56,634	0	31,568	0	88,202	88,202	0		
DEAN-HEALTH PROFESSIONS	24687	0	0	0	0	0	384,403	6,500	139,668	530,571	0	17,073	0	547,644	547,644	0		
HEALTH PROFESSIONS RECRUI	24689	0	0	0	0	0	0	0	0	0	0	29,000	0	29,000	29,000	0		
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	0	0	12,000	12,000	0	91,526	0	36,224	127,750	0	41,000	0	168,750	156,750	0		
CHP TECHNOLOGY SERVICES	24692	0	0	0	0	0	264,324	54,700	94,505	413,529	0	179,933	0	593,462	593,462	0		
HEALTH PROFESSIONS SUBTOTAL		21,766,207	7,743,795	132,840	29,642,842	6,992,424	1,858,197	148,409	3,198,737	12,197,767	0	1,117,710	0	13,315,477	(16,327,365)	0		
ACADEMIC CENTER TOTALS		185,046,237	77,897,814	405,614	263,349,665	67,986,725	9,512,089	734,183	29,570,955	107,803,952	0	5,766,528	0	113,570,480	(149,779,185)	0		
QUASI-ACADEMIC CENTERS																		
PROVOST																		
HONORS PROGRAM	21920	298,891	104,921	0	403,812	91,375	150,525	86,638	104,884	433,422	0	50,005	0	483,427	79,615	0		
MSA PROGRAM	21930	491,948	116,102	0	608,050	41,200	177,422	0	89,987	308,609	0	22,598	0	331,207	(276,843)	0		
MSA PROGRAM - PROFED	31930	8,861,635	3,411,423	0	12,273,058	1,625,400	0	0	192,590	1,817,990	0	301,441	0	2,119,431	(10,153,627)	0		
FIRST YEAR EXPERIENCE	21940	311,585	99,270	0	410,855	41,200	35,734	2,436	34,617	113,988	0	0	0	113,988	(296,867)	0		
PROVOST SUBTOTAL		9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0		
QUASI-ACADEMIC CENTERS TOTAL		9,964,059	3,731,716	0	13,695,775	1,799,175	363,682	89,074	422,078	2,674,009	0	374,044	0	3,048,053	(10,647,722)	0		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		195,010,296	81,629,530	405,614	277,045,440	69,785,900	9,875,771	823,257	29,993,033	110,477,961	0	6,140,572	0	116,618,533	(160,426,907)	0		

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ALUMNI RELATIONS	26860	0	0	0	0	0	275,313	6,800	129,399	411,512	0	47,106	0	458,618	458,618	0
COLLEGE BASED DEVELOPMENT	26870	0	0	0	0	0	360,030	0	118,240	478,270	0	0	0	478,270	478,270	0
DEVELOPMENT & ALUM RELATIONS CONTINGENCY	26880	0	0	0	0	0	0	0	0	0	0	11,120	0	11,120	11,120	0
EXPENSES FOR UNIV ADV SPECIAL SERVICES	26895	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0
DEVELOPMENT & ALUMNI RELATIONS SUBTOTAL		0	0	0	0	0	2,028,103	193,846	807,871	3,029,820	0	896,489	0	3,926,309	3,926,309	0
SCHOLARSHIPS & FINANCIAL AID																
MUSIC GRANT IN AID	28200	0	0	0	0	0	0	0	0	0	0	174,326	0	174,326	174,326	0
SPEECH GRANT IN AID	28201	0	0	0	0	0	0	0	0	0	0	56,757	0	56,757	56,757	0
BCA GRANT IN AID	28202	0	0	0	0	0	0	0	0	0	0	11,571	0	11,571	11,571	0
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	0	0	0	0	0	0	0	0	0	0	685,041	0	685,041	685,041	0
MUSIC THEATRE SCHOLARSHIPS	28204	0	0	0	0	0	0	0	0	0	0	21,600	0	21,600	21,600	0
GRAD FLLWSHP GRANT IN AID	28250	0	0	0	0	0	0	0	0	0	0	865,240	0	865,240	865,240	0
PRESIDENT'S FUND	28300	0	0	0	0	0	0	0	0	0	0	5,141	0	5,141	5,141	0
LEADERSHIP SCHOLARSHIP	28303	0	0	0	0	0	0	0	0	0	0	320,000	0	320,000	320,000	0
ROTC SCHOLARSHIP	28304	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0
BOARD OF TRUSTEES ACADEMIC EXCELLENCE	28305	0	0	0	0	0	0	0	0	0	0	880,000	0	880,000	880,000	0
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	0	0	0	0	0	0	0	0	0	0	448,078	0	448,078	448,078	0
MACOMB DAILY SCHOLARSHIP	28320	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0
CENTRALIS SCHOLARSHIPS	28330	0	0	0	0	0	0	0	0	0	0	1,755,828	0	1,755,828	1,755,828	0
SUPERIOR SCHOLAR AWARD	28340	0	0	0	0	0	0	0	0	0	0	525,000	0	525,000	525,000	0
CMU GRANT	28350	0	0	0	0	0	0	0	0	0	0	5,517,119	0	5,517,119	5,517,119	0
CMU 3.5 SCHOLARSHIP	28370	0	0	0	0	0	0	0	0	0	0	5,873,992	0	5,873,992	5,873,992	0
HONORS COMMUNITY COLLEGE	28375	0	0	0	0	0	0	0	0	0	0	440,165	0	440,165	440,165	0
LLOYD M COFER SCHOLARSHIP	28380	0	0	0	0	0	0	0	0	0	0	170,000	0	170,000	170,000	0
HONORS SCHOLARSHIP	28450	0	0	0	0	0	0	0	0	0	0	1,026,080	0	1,026,080	1,026,080	0
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	0	0	0	0	0	0	0	0	0	0	187,000	0	187,000	187,000	0
STUDY ABROAD SCHOLARSHIPS	28460	0	0	0	0	0	0	0	0	0	0	67,056	0	67,056	67,056	0
GERMAN EXCHANGE SCHLRSHIP	28465	0	0	0	0	0	0	0	0	0	0	72,285	0	72,285	72,285	0
INTL PRESIDENTIAL SCHOL	28466	0	0	0	0	0	0	0	0	0	0	181,372	0	181,372	181,372	0
MICH INDIAN TUITION GRANT	28500	0	0	0	0	0	0	0	0	0	0	1,093,810	0	1,093,810	1,093,810	0
SUPV TCHR TUITION REFUNDS	28600	0	0	0	0	0	0	0	0	0	0	78,650	0	78,650	78,650	0
UNIV CONTR WORK STUDY	28960	0	0	0	0	0	0	0	0	0	0	302,000	0	302,000	302,000	0
MICH CWS - UNIV CONTR	28970	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	70,000	0
SEOG-INSTITUTIONAL MATCH	28980	0	0	0	0	0	0	0	0	0	0	199,000	0	199,000	199,000	0
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		0	0	0	0	0	0	0	0	0	0	21,041,111	0	21,041,111	21,041,111	0
CENTRAL ADMINISTRATION																
INCOME FROM INVESTMENTS	13000	0	0	1,800,000	1,800,000	0	0	0	0	0	0	0	0	0	(1,800,000)	0
CAMPUS IMPROVEMENT FUNDS	14445	0	0	0	0	0	0	0	0	0	0	1,400,000	0	1,400,000	1,400,000	0
PARKING SERVICES RETURN	16002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INSURANCE DIVIDEND	16400	0	0	50,380	50,380	0	0	0	0	0	0	0	0	0	(50,380)	0
CMU PROGRAM ACTIVITY	19998	0	819,400	0	819,400	0	0	0	0	0	0	15,344,596	0	15,344,596	14,525,196	0
CMURC FUNDING	22040	0	0	292,896	292,896	0	0	0	0	0	0	500,000	0	500,000	207,104	0
SAC RETURN	25510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AUX OVERHEAD-RES SVC	26000	0	0	0	0	0	0	0	0	0	0	0	(3,303,215)	(3,303,215)	(3,303,215)	0
AUX OVERHEAD-TELECOMM	26003	0	0	0	0	0	0	0	0	0	0	0	(200,809)	(200,809)	(200,809)	0
OVERHEAD-CHARTER SCH	26004	0	0	0	0	0	0	0	0	0	0	0	(501,855)	(501,855)	(501,855)	0
OVERHEAD-ATHLETICS	26006	0	0	0	0	0	0	0	0	0	0	0	(811,782)	(811,782)	(811,782)	0
OVERHEAD-CHRP	26007	0	0	0	0	0	0	0	0	0	0	0	(81,405)	(81,405)	(81,405)	0
OVERHEAD-MSO	26009	0	0	0	0	0	0	0	0	0	0	0	(88,910)	(88,910)	(88,910)	0
AUX OVERHEAD-HEALTH SVC	26010	0	0	0	0	0	0	0	0	0	0	0	(143,255)	(143,255)	(143,255)	0
AUX OVERHEAD-PRINTING SERVICES	26011	0	0	0	0	0	0	0	0	0	0	0	(74,168)	(74,168)	(74,168)	0
OVERHEAD - CMURC	26012	0	0	0	0	0	0	0	0	0	0	0	(11,646)	(11,646)	(11,646)	0
ID CARD OPERATIONS	26448	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	50,000	0
CAPITAL PROJECT FUNDS	27030	0	0	0	0	0	0	0	0	0	0	2,556,286	0	2,556,286	2,556,286	0
TRUSTEE FEES	27800	0	0	0	0	0	0	0	0	0	0	8,000	0	8,000	8,000	0
DEBT SERVICE	27810	0	0	0	0	0	0	0	0	0	0	3,247,214	0	3,247,214	3,247,214	0
AUX OVERHEAD MNTC-RES SVC	27910	0	0	0	0	0	0	0	0	0	0	0	(986,157)	(986,157)	(986,157)	0
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	0	0	0	0	0	0	0	0	0	0	0	(22,142)	(22,142)	(22,142)	0
AUX OVRHD MNTC-TELECOM	27913	0	0	0	0	0	0	0	0	0	0	0	(33,354)	(33,354)	(33,354)	0
AUX OVRHD MNTC-HEALTH SVC	27915	0	0	0	0	0	0	0	0	0	0	0	(51,743)	(51,743)	(51,743)	0
OVERHEAD MNTC-ATHLETICS	27916	0	0	0	0	0	0	0	0	0	0	0	(1,459,277)	(1,459,277)	(1,459,277)	0
OVERHEAD MNTC-CHRP	27917	0	0	0	0	0	0	0	0	0	0	0	(4,382)	(4,382)	(4,382)	0

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
OVERHEAD MNTC-MSO	27919	0	0	0	0	0	0	0	0	0	0	0	0	(52,009)	(52,009)	(52,009)	0
COMPENSATION	29115	0	0	0	0	0	211,805	0	890,299	1,102,104	0	3,825,000	0	4,927,104	4,927,104	4,927,104	0
CENTRAL ADMINISTRATION SUBTOTAL		0	819,400	2,143,276	2,962,676	0	211,805	0	890,299	1,102,104	0	26,931,096	(7,826,109)	20,207,091	17,244,415	0	
CHARTER SCHOOLS																	
CHTR SCHLS EXECUTIVE DIRECTOR	23303	0	0	0	0	0	0	213,731	0	213,731	0	23,904	0	237,635	237,635	237,635	0
CHTR SCHLS ADMINISTRATION	23304	0	0	0	0	0	0	378,804	0	378,804	0	87,649	0	466,453	466,453	466,453	0
CHTR SCHLS COMPLIANCE & ACCOUNTABILITY	23305	0	0	0	0	0	0	285,074	0	285,074	0	55,777	0	340,851	340,851	340,851	0
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	0	0	0	0	0	0	369,596	0	369,596	0	92,874	0	462,470	462,470	462,470	0
CHTR SCHLS INFORMATION TECHNOLOGY	23307	0	0	0	0	0	0	612,024	0	612,024	0	135,457	0	747,481	747,481	747,481	0
CHTR SCHLS CHARTER CONTRACT DEVELOPMENT	23308	0	0	0	0	0	0	102,345	0	102,345	0	23,904	0	126,249	126,249	126,249	0
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	0	0	0	0	0	0	543,618	0	543,618	0	186,957	0	730,575	730,575	730,575	0
CHTR SCHLS LANSING OFFICE	23310	0	0	0	0	0	0	29,681	0	29,681	0	39,440	0	69,121	69,121	69,121	0
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	0	0	0	0	0	0	134,668	0	134,668	0	31,872	0	166,540	166,540	166,540	0
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	0	0	0	0	0	0	301,627	0	301,627	0	93,745	0	395,372	395,372	395,372	0
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	0	0	0	0	0	0	0	0	0	0	175,000	0	175,000	175,000	175,000	0
CHTR SCHLS FACILITY COSTS	23315	0	0	0	0	0	0	0	0	0	0	327,946	501,855	829,801	829,801	829,801	0
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	0	0	0	0	0	0	324,349	0	324,349	0	55,777	0	380,126	380,126	380,126	0
CHTR SCHLS TROY OFFICE	23317	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	10,000	0
CHTR SCHLS NEW INITIATIVES	23319	0	0	0	0	0	0	98,967	0	98,967	0	7,968	0	106,935	106,935	106,935	0
CHARTER SCHOOL DPI REVENUES	23329	0	0	0	0	0	0	0	0	0	0	500,000	0	500,000	500,000	500,000	0
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	0	0	0	0	0	0	0	0	0	0	183,131	0	183,131	183,131	183,131	0
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	0	0	0	0	0	0	0	0	0	0	235,552	0	235,552	235,552	235,552	0
CHTR SCHLS SPECIAL OPERATIONS	23332	0	0	0	0	0	0	491,701	0	491,701	0	118,195	0	609,896	609,896	609,896	0
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	0	0	6,273,188	6,273,188	0	0	0	0	0	0	0	0	0	0	(6,273,188)	0
CHARTER SCHOOLS SUBTOTAL		0	0	6,273,188	6,273,188	0	0	3,886,185	0	3,886,185	0	2,385,148	501,855	6,773,188	500,000	0	
UNIVERSITY RECREATION																	
UNIVERSITY RECREATION	25200	0	0	737,999	737,999	56,812	416,355	565,064	178,703	1,216,934	0	310,508	0	1,527,442	789,443	789,443	0
UNIVERSITY RECREATION SUBTOTAL		0	0	737,999	737,999	56,812	416,355	565,064	178,703	1,216,934	0	310,508	0	1,527,442	789,443	789,443	0
SERVICE CENTERS TOTALS		780,687	1,130,970	13,160,291	15,071,948	3,205,715	41,529,063	6,994,554	24,953,712	76,683,044	372,421	93,646,631	(7,324,254)	163,377,842	148,305,894	0	

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
JAVA CITY LIBRARY	50052	0	0	367,278	367,278	0	0	60,875	0	60,875	150,584	44,623	0	256,082	0	111,196
C3 TOWERS	50054	0	0	963,267	963,267	0	0	78,193	0	78,193	597,225	115,542	0	790,960	0	172,307
JAVA CITY HP	50055	0	0	120,555	120,555	0	0	25,043	0	25,043	53,044	20,321	0	98,408	0	22,147
C3 EXPRESS PEARCE	50056	0	0	147,009	147,009	0	0	5,387	0	5,387	77,915	26,509	0	109,811	0	37,198
THE MARKET	50057	0	0	1,140,042	1,140,042	0	0	144,975	0	144,975	741,027	148,292	0	1,034,294	0	105,748
SAC CAFÉ	50058	0	0	134,201	134,201	0	0	26,416	0	26,416	77,836	19,619	0	123,871	0	10,330
JAVA CITY TOWERS	50059	0	0	32,805	32,805	0	0	15,204	0	15,204	17,059	2,463	0	34,726	0	(1,921)
CONCESSIONS	50078	0	0	235,922	235,922	0	0	23,779	0	23,779	80,213	66,998	0	170,990	0	64,932
BOVEE UC FOOD SERVICE SUBTOTAL		0	0	5,278,633	5,278,633	0	0	753,881	0	753,881	2,671,280	1,267,108	0	4,692,269	0	586,364
PRINTING SERVICES																
UNIVERSITY PRESS	50082	0	0	2,405,088	2,405,088	0	634,411	0	353,069	987,480	1,102,365	278,200	0	2,368,045	0	37,043
UP COPY CENTER	50083	0	0	261,135	261,135	0	59,533	18,000	19,677	97,210	30,702	115,920	0	243,832	0	17,303
UC COPY CENTER	50084	0	0	151,200	151,200	0	33,654	0	30,225	63,879	30,600	56,600	0	151,079	0	121
PRINTING SERVICES SUBTOTAL		0	0	2,817,423	2,817,423	0	727,598	18,000	402,971	1,148,569	1,163,667	450,720	0	2,762,956	0	54,467
OTHER INCOME																
POOLED INVESTMENT INCOME		0	0	400,000	400,000	0	0	0	0	0	0	0	0	0	0	400,000
TOTAL POOLED INVESTMENT INCOME		0	0	400,000	400,000	0	0	0	0	0	0	0	0	0	0	400,000
UNALLOCATED EXPENSES																
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	0	0	0	4,385,682	4,385,682	0	(4,385,682)
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	0	0	0	0	0	0	(2,066,354)	(2,066,354)
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(720,600)	(720,600)
INTERNET COST CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(500,000)	(500,000)
DEBT SERVICE		0	0	0	0	0	0	0	0	0	0	4,750,210	0	4,750,210	0	(4,750,210)
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	(250,000)	(250,000)
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	0	0	0	0	0	0	(1,373,023)	(1,373,023)
UNALLOCATED EXPENSES SUBTOTAL		0	0	0	0	0	0	0	0	0	0	4,750,210	4,385,682	9,135,892	(5,809,977)	(14,945,869)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		0	0	67,809,317	67,809,317	0	5,423,988	6,208,843	2,949,654	14,582,485	18,998,447	24,032,726	4,385,682	61,999,340	(5,809,977)	0
TELECOMMUNICATIONS																
USAGE-RESALE	50142	0	0	20,820	20,820	0	0	0	0	0	0	0	0	0	0	20,820
USAGE-ADMINISTRATIVE	50142	0	0	629,000	629,000	0	0	0	0	0	0	0	0	0	0	629,000
NONTAXABLE SALES-RESALE	50142	0	0	7,730	7,730	0	0	0	0	0	0	0	0	0	0	7,730
CELLULAR PHONE RESALE	50142	0	0	806,705	806,705	0	0	0	0	0	0	0	0	0	0	806,705
MONTHLY SERVICE-ADMINISTRATIVE	50142	0	0	2,050,237	2,050,237	0	0	0	0	0	0	0	0	0	0	2,050,237
SERVICE ORDER CHARGES	50142	0	0	1,403,000	1,403,000	0	0	0	0	0	0	0	0	0	0	1,403,000
MONTHLY PHONE SERVICE-RES HALLS	50142	0	0	782,245	782,245	0	0	0	0	0	0	0	0	0	0	782,245
MONTHLY CABLE SERVICE-RES HALLS	50142	0	0	383,040	383,040	0	0	0	0	0	0	0	0	0	0	383,040
OTHER REVENUE	50142	0	0	36,215	36,215	0	0	0	0	0	0	0	0	0	0	36,215
PERSONNEL SERVICES	50142	0	0	0	0	0	808,982	226,800	396,809	1,432,591	0	0	0	1,432,591	0	(1,432,591)
TRUCKS-LOCAL/USAGE	50142	0	0	0	0	0	0	0	0	0	0	760,410	0	760,410	0	(760,410)
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	0	0	0	140,870	0	140,870	0	(140,870)
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	0	0	0	174,118	0	174,118	0	(174,118)
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	0	0	0	322,030	0	322,030	0	(322,030)
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	0	0	0	1,719,020	0	1,719,020	0	(1,719,020)
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	0	0	0	664,645	0	664,645	0	(664,645)
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	0	0	0	14,000	0	14,000	0	(14,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	0	0	0	134,871	234,163	369,034	(522,274)	(891,308)
TELECOMMUNICATIONS SUBTOTAL		0	0	6,118,992	6,118,992	0	808,982	226,800	396,809	1,432,591	0	3,929,964	234,163	5,596,718	(522,274)	0
AUXILIARY CENTERS TOTALS		0	0	76,812,309	76,812,309	0	6,443,790	6,602,643	3,496,811	16,543,244	18,998,447	28,139,690	4,619,845	68,301,226	(8,511,083)	0

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
PUBLIC BROADCASTING																	
RADIO																	
WCMU TV & FM	23000/43310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	572,592	572,592
CONTRIBUTIONS	43313/43460	0	0	1,037,500	1,037,500	0	0	0	0	0	0	0	0	0	0	0	1,037,500
TOWER RENT	43313	0	0	16,000	16,000	0	0	0	0	0	0	0	0	0	0	0	16,000
MISCELLANEOUS	43305/43313	0	0	22,000	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	0	0	0	172,629	5,000	70,690	248,319	0	41,750	0	290,069	0	0	(290,069)
FUNDRAISING	43351	0	0	0	0	0	146,209	47,136	68,973	262,318	0	90,350	0	352,668	0	0	(352,668)
BROADCASTING	43352	0	0	0	0	0	214,020	20,000	100,078	334,098	0	212,256	0	546,354	0	0	(546,354)
PROGRAMMING	43353	0	0	0	0	0	174,723	33,500	94,414	302,637	0	336,521	0	639,158	0	0	(639,158)
PROGRAM INFORMATION	43354	0	0	0	0	0	24,713	0	11,063	35,776	0	54,960	0	90,736	0	0	(90,736)
CORP FOR PUBLIC BROADCASTING	69015	0	0	270,893	270,893	0	0	0	0	0	0	0	0	0	0	0	270,893
RADIO SUBTOTAL		0	0	1,346,393	1,346,393	0	732,294	105,636	345,218	1,183,148	0	735,837	0	1,918,985	572,592	0	0
TELEVISION																	
WCMU TV & FM	23000/43210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,063,384	1,063,384
CONTRIBUTIONS	43213/43450	0	0	955,250	955,250	0	0	0	0	0	0	0	0	0	0	0	955,250
TOWER RENT	43213	0	0	275,000	275,000	0	0	0	0	0	0	0	0	0	0	0	275,000
MISCELLANEOUS	43205/43213	0	0	90,500	90,500	0	0	0	0	0	0	0	0	0	0	0	90,500
MANAGEMENT & GENERAL	43250	0	0	0	0	0	226,172	5,500	75,752	307,424	0	68,965	0	376,389	0	0	(376,389)
FUNDRAISING	43251	0	0	0	0	0	120,480	31,739	57,639	209,858	0	175,100	0	384,958	0	0	(384,958)
BROADCASTING	43252	0	0	0	0	0	454,342	57,000	209,855	721,197	0	439,358	0	1,160,555	0	0	(1,160,555)
PROGRAMMING	43253	0	0	0	0	0	264,183	10,000	120,718	394,901	0	473,576	0	868,477	0	0	(868,477)
PROGRAM INFORMATION	43254	0	0	0	0	0	57,203	35,338	29,525	122,066	0	76,700	0	198,766	0	0	(198,766)
CORP FOR PUBLIC BROADCASTING	69005	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	0	0	(100,000)
DTV OPERATING EXPENSE	75052	0	0	705,010	705,010	0	0	0	0	0	0	0	0	0	0	0	705,010
TELEVISION SUBTOTAL		0	0	2,025,760	2,025,760	0	1,122,380	139,577	493,489	1,755,446	0	1,333,699	0	3,089,144	1,063,384	0	0
PUBLIC BROADCASTING SUBTOTAL		0	0	3,372,153	3,372,153	0	1,854,673	245,213	838,707	2,938,593	0	2,069,536	0	5,008,129	1,635,976	0	0
SUBSIDIZED AUXILIARY CENTERS TOTALS		0	0	11,416,120	11,416,120	2,188,892	4,530,156	1,607,699	2,867,084	11,193,830	0	13,885,767	2,466,057	27,545,655	16,129,535	(0)	(0)
GRAND TOTAL		195,790,983	82,760,500	101,794,334	380,345,817	75,180,507	62,378,780	16,028,153	61,310,640	214,898,079	19,370,868	141,812,660	(238,352)	375,843,256	(4,502,561)	(0)	(0)

ProfEd

Central Michigan University has offered off-campus degree programs through its ProfEd unit to working adults for more than 35 years. ProfEd operates a network of CMU Learning Centers in more than 60 locations throughout the United States, Canada and Mexico. CMU has awarded degrees through its off-campus programs to more than 60,000 students since its inception in 1971. Programs are offered at the undergraduate, masters, specialist and doctoral levels, including non-degree certifications.

Revenue

The total revenue budget for 2008-2009 is projected at \$39,088,995, representing a .68 percent decrease from the 2007-2008 budget. This decrease in revenue is attributed primarily to the decrease in face-to-face enrollments and a movement toward on-line enrollments. Competition to serve the non-traditional student continues to increase significantly with more traditional higher educational institutions, coupled with for-profit universities, expanding their reach into this market.

The 2008-2009 revenue budget is based on an increase in tuition rates compared to the 2007-2008 budget, and key strategic initiatives to improve efficiency, effectiveness, and competitiveness in the extended degree program markets. The tuition rates for 2008-2009 are increasing by approximately 5.5 percent for most academic program offerings. There are certain select programs that are offered in a special total degree program/cohort pricing mode, which factors in higher instructional and delivery costs over time. The following table shows the 2008-2009 and 2007-2008 rate comparison for the Educational Degree Program (EDP) and the Educational Certification Courses (ECC).

Tuition Rates – Per Credit Hour			
Program	2008-2009	2007-08	Percent Change
EDP Graduate Tuition	\$425	\$403	5.5%
EDP Undergraduate Tuition	\$325	\$309	5.2%
ECC Graduate Tuition (for Education Courses)	\$425	\$403	5.5%
ECC Undergraduate Tuition (for Education Courses)	\$325	\$309	5.2%

Beginning with the 2008-09 budget, off-campus tuition will be attributed to the academic centers offering the course.

Expenditures

The total expenditures for 2008-2009 are budgeted at \$35,388,353, which is a .75 percent decrease over the 2007-2008 budget. This level of expenditure results in a net margin of \$3,700,642, which will be returned to the general fund.

The 2008-2009 expenditures budget includes staff and faculty compensation increases along with other instructional costs, including: faculty travel, learning center classroom leases, and other contractual services. It also includes funding for expanding academic degree programs, additional marketing, faculty recruitment, and improvements in technology for students and staff.

Beginning in 2008-09, all direct instructional costs will be attributed to the academic center offering the course. Indirect costs will remain within the ProfEd service center.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
PROFED**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
DIRECT														
EXECUTIVE DIRECTOR	30000	0	0	347,558	26,500	143,725	517,783	0	331,938	0	849,721	0	(849,721)	
PRODUCT DEVELOPMENT	30100	85,100	0	933,739	70,400	398,771	1,402,910	0	217,713	0	1,620,623	0	(1,535,523)	
HUMAN CAPITAL & ORG STRATEGIES	30200	0	0	202,574	37,340	103,411	343,325	0	96,940	0	440,265	0	(440,265)	
ADMINISTRATIVE SERVICES	30300	0	0	830,118	36,820	461,869	1,328,807	0	60,710	0	1,389,517	0	(1,389,517)	
MARKETING AND SALES	31022	131,400	0	1,683,196	108,685	796,441	2,588,322	0	534,396	0	3,122,718	0	(2,991,318)	
FINANCE	31041	376,100	0	444,725	58,257	260,937	763,919	0	1,086,392	0	1,850,311	0	(1,474,211)	
OFFICE OF INFO TECHNOLOGY	31043	0	0	662,773	100,964	321,035	1,084,772	0	730,256	0	1,815,028	0	(1,815,028)	
LIBRARY (OCLS)	31064	31,400	0	584,430	45,098	264,359	893,887	0	314,717	0	1,208,604	0	(1,177,204)	
ENROLLMENT MANAGEMENT - ADMIN	31900	0	0	169,333	18,889	63,919	252,141	0	320,103	0	572,244	0	(572,244)	
ENROLLMENT MANAGEMENT - MI	32000	31,850	0	1,179,229	142,980	582,144	1,904,353	0	3,453,459	0	5,357,812	0	(5,325,962)	
ENROLLMENT MANAGEMENT - US	34000	41,550	0	1,644,364	69,954	741,473	2,455,791	0	2,955,310	0	5,411,101	0	(5,369,551)	
ENROLLMENT MANAGEMENT - INT'L &DDL	34999	41,950	0	348,822	22,585	227,025	598,432	0	460,728	0	1,059,160	0	(1,017,210)	
ENROLLMENT MANAGEMENT - E&PD	38700	587,076	1,350	285,865	47,110	150,988	485,313	0	768,750	0	1,254,063	0	(666,987)	
TOTAL DIRECT		1,326,426	1,350	9,316,726	785,582	4,516,097	14,619,755	0	11,331,412	0	25,951,167	0	(24,624,741)	
INDIRECT														
BIOLOGY	31100	34,551	7,200	0	0	871	8,071	0	1,602	0	9,673	(3,094)	21,784	
CHEMISTRY	31104	10,296	4,850	0	0	587	5,437	0	0	0	5,437	(772)	4,087	
GEOGRAPHY	31125	422,167	77,800	0	0	9,410	87,210	0	6,275	0	93,485	(33,785)	294,897	
GEOLOGY	31130	122,618	29,500	0	0	3,568	33,068	0	2,612	0	35,680	(10,008)	76,930	
ENGINEERING & TECHNOLOGY	31137	476,884	111,500	0	0	13,486	124,986	0	9,669	0	134,655	(48,314)	293,915	
MATHEMATICS	31140	674,474	113,750	0	0	13,758	127,508	0	7,050	0	134,558	(56,125)	483,791	
COMPUTER SCIENCE	31141	705,603	136,800	0	0	16,546	153,346	0	16,131	0	169,477	(59,213)	476,913	
PHYSICS	31149	136,254	26,200	0	0	3,169	29,369	0	1,003	0	30,372	(10,959)	94,923	
ACCOUNTING	31200	510,919	96,040	0	0	11,616	107,656	0	5,357	0	113,013	(46,926)	350,980	
ECONOMICS	31210	713,245	144,500	0	0	17,477	161,977	0	38,536	0	200,513	(66,939)	445,793	
MBA	31213	326,400	60,000	0	0	7,257	67,257	0	5,169	0	72,426	(21,179)	232,795	
BUSINESS INFO SYSTEMS	31230	195,080	52,250	0	0	6,320	58,570	0	4,722	0	63,292	(16,933)	114,855	
MANAGEMENT	31240	1,845,733	357,400	0	0	43,227	400,627	0	107,178	0	507,805	(162,863)	1,175,065	
MARKETING & HOSP SERVICES	31250	281,557	65,100	0	0	7,874	72,974	0	8,823	0	81,797	(25,311)	174,449	
FINANCE & LAW	31280	285,127	58,200	0	0	7,039	65,239	0	6,508	0	71,747	(24,976)	188,404	
TEACHER ED & PROF DEVEL	31300	5,704,480	1,112,400	0	0	134,543	1,246,943	0	201,615	0	1,448,558	(560,438)	3,695,484	
COUNSELING & SPEC EDUC	31340	1,740,111	338,720	0	0	40,968	379,688	0	77,990	0	457,678	(162,547)	1,119,886	
EDUCATIONAL LDRSHIP	31350	2,355,570	441,200	0	0	53,363	494,563	0	94,868	0	589,431	(218,448)	1,547,691	
HUMAN ENVIRONMENTAL STUDIES	31360	287,457	56,200	0	0	6,797	62,997	0	5,058	0	68,055	(27,818)	191,584	
REC PARKS & LEISURE SERV	31391	497,542	56,300	0	0	8,745	65,045	0	9,600	0	74,645	(49,655)	373,242	
ART	31602	93,555	31,750	0	0	3,840	35,590	0	2,233	0	37,823	(8,206)	47,526	
BROADCAST & CINEMATIC ART	31603	43,042	8,850	0	0	1,070	9,920	0	3,362	0	13,282	(3,383)	26,377	
JOURNALISM	31638	491,820	84,440	0	0	10,213	94,653	0	4,368	0	99,021	(41,904)	350,895	
MUSIC	31647	227,618	50,700	0	0	6,132	56,832	0	8,306	0	65,138	(20,529)	141,951	
COMMUNICATION & DRAMATIC ARTS	31670	1,373,209	261,050	0	0	31,574	292,624	0	75,873	0	368,497	(117,117)	887,595	
HSBS NONDEPARTMENTAL	31714	41,295	14,100	0	0	1,705	15,805	0	4,762	0	20,567	(3,590)	17,138	
ENGLISH	31715	429,867	96,250	0	0	11,641	107,891	0	14,605	0	122,496	(42,089)	265,282	
PSYCHOLOGY	31720	1,033,926	199,400	0	0	24,117	223,517	0	19,199	0	242,716	(98,348)	692,862	
HISTORY	31735	416,814	69,300	0	0	8,382	77,682	0	12,085	0	89,767	(41,922)	285,125	
FOREIGN LANG LIT & CULT	31740	15,273	4,750	0	0	575	5,325	0	0	0	5,325	(1,521)	8,427	
POLITICAL SCIENCE	31750	2,645,105	494,900	0	0	54,857	549,757	0	128,039	0	677,796	(243,229)	1,724,080	
PHILOSOPHY & RELIGION	31755	987,335	164,200	0	0	19,860	184,060	0	24,248	0	208,308	(93,413)	685,614	
SOCIOLOGY, ANTHROPOLOGY & SOC WORK	31765	805,215	142,600	0	0	17,247	159,847	0	10,173	0	170,020	(79,733)	555,462	

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
PROFED**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
SCHOOL OF HEALTH SCIENCES	31810	1,815,410	456,200	0	0	48,177	504,377	0	100,171	0	604,548	(170,047)	1,040,815	
DOCTOR OF HEALTHCARE ADMINISTRATION	31850	845,880	91,400	0	0	11,055	102,455	0	0	0	102,455	(65,873)	677,552	
PHYSICAL ED & SPORT	31880	32,451	11,400	0	0	1,379	12,779	0	0	0	12,779	(3,170)	16,502	
COMMUNICATION DISORDERS	31890	277,051	102,520	0	0	12,400	114,920	0	0	0	114,920	(26,272)	135,859	
MSA PROGRAM	31930	8,861,635	1,625,400	0	0	192,590	1,817,990	0	301,441	0	2,119,431	(1,033,994)	5,708,210	
TOTAL INDIRECT		37,762,569	7,255,120	0	0	863,435	8,118,555	0	1,318,631	0	9,437,186	(3,700,642)	24,624,741	
GRAND TOTAL		39,088,995	7,256,470	9,316,726	785,582	5,379,532	22,738,310	0	12,650,043	0	35,388,353	(3,700,642)	0	

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling and solid waste disposal. This budget does not include the estimated utilities for Public Broadcasting, Beaver Island and the Center for Applied Research & Technology. Utilities for these units are reflected in their respective operating budgets.

The funding for the Central Energy Facility is derived from internal transfers. Specifically, the cost of utilities is assessed to the general fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. The square footage allocation has remained steady over the last couple years at around 60 percent general fund and 40 percent Residences and Auxiliary Services.

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are anticipated to increase 15.9 percent primarily due to anticipated higher unit costs for natural gas. In addition, the total cost for wood chip fuel is expected to rise as a result of increased usage for operation of the 1,250 ton absorption chiller.
- Purchased electricity costs are expected to decrease 7.6 percent mainly due to decreased consumption. The decreased consumption is anticipated primarily from increased usage of absorption chillers to produce chilled water versus operation of electric chillers, and campus-wide electrical energy conservation efforts.
- Solid waste & recycling costs are projected to match the prior year.
- City water and sewer costs are expected to decrease 2.9 percent from campus wide water conservation efforts.
- Bond payments will increase by 17.6 percent due to financing of the new Satellite Energy Facility (SEF).
- The gas turbine generator will remain shutdown and will be placed into service only for emergency or economic dispatch purposes or when requested by the local distribution company (LDC) to aid in relieving overload conditions on the local electrical grid. Wood fuel is the preferred source for steam production. Chilled water production will be optimized by economically dispatching the campus' free cooling apparatus, steam absorption chillers, and electric chillers

Accommodating for the above, the 2008-2009 CEF budget of \$16,028,099 shows an overall 4.1 percent increase from the 2007-2008 CEF budget.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL SERVICES					COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.						
CENTRAL ENERGY FACILITY													
PERSONAL SERVICES	Various	0	0	1,142,192	100,112	584,440	1,826,744	0	0	0	1,826,744	0	(1,826,744)
NUVEEN BOND PAYMENT-1998	50172	0	0	0	0	0	0	0	559,895	0	559,895	0	(559,895)
SEF BOND PAYMENT-2008	50172	0	0	0	0	0	0	0	733,497	0	733,497	0	(733,497)
CO-GEN BOND PAYMENT-1990	50172	0	0	0	0	0	0	0	1,549,308	0	1,549,308	0	(1,549,308)
TRUSTEE FEES	50172	0	0	0	0	0	0	0	12,100	0	12,100	0	(12,100)
MAINT SUPPLIES/EQUIP	Various	0	0	0	0	0	0	0	485,000	0	485,000	0	(485,000)
SYSTEM MAINTENANCE	Various	0	0	0	0	0	0	0	1,349,755	0	1,349,755	0	(1,349,755)
PURCHASED THERMAL FUEL	50175	0	0	0	0	0	0	0	3,511,500	0	3,511,500	0	(3,511,500)
PURCHASED ELECTRICITY	50175	0	0	0	0	0	0	0	4,588,000	0	4,588,000	0	(4,588,000)
PURCHASED SEWER AND WATER	50175	0	0	0	0	0	0	0	1,012,300	0	1,012,300	0	(1,012,300)
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	0	0	0	100,000	0	100,000	0	(100,000)
SOLID WASTE HANDLING	50175	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)
CHARGE TO GENERAL FUND (60.98%)		0	0	0	0	0	0	0	(9,773,935)	0	(9,773,935)	0	9,773,935
CHARGE TO AUXILIARY FUND (39.02%)		0	0	0	0	0	0	0	(6,254,164)	0	(6,254,164)	0	6,254,164
GRAND TOTAL		0	0	1,142,192	100,112	584,440	1,826,744	0	(1,826,744)	0	0	0	0

Parking Services

The 2008-2009 Parking Services budget is based on an evaluation of the previous year's experience in parking permit sales, parking citation revenue, parking meter revenue and athletic parking income. This budget is built on a break-even basis with excess revenue being transferred to the capital budget and general fund.

The efficiency of the annual parking permit distribution continues to improve with over 10,000 out of 12,000 permits being delivered by mail. This distribution method significantly reduces the waiting lines for parking permits at the beginning of each semester.

Revenue

The 2008-2009 revenue is projected to remain at the 2007-08 level of \$2,884,000. Revenue in 2008-2009 is predicted to be flat with no fee or fine increases proposed. Annual permit sales continue to decline due to the economic climate and other transportation services offered through the off-campus apartments.

Expenses

The Parking Services 2008-2009 proposed expenses reflect staff compensation increases based on negotiated contractual obligations. The 2008-09 budget is projected to make its budgeted commitment to the capital outlay and general fund accounts. However, this commitment is becoming more difficult with the anticipated decreases in parking revenues. The level of expenditures is expected to remain high due to the additional increase in student minimum wages and football overtime.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
PARKING SERVICES														
REGISTRATION FEE	50123	2,100,000	0	0	0	0	0	0	0	0	0	0	0	2,100,000
VIOLATIONS BUREAU	50124	650,000	0	0	0	0	0	0	0	0	0	0	0	650,000
PARKING METER INCOME	50125	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
ATHLETIC PARKING INCOME	50128	24,000	0	0	0	0	0	0	0	0	0	0	0	24,000
PARKING SERVICES	50130	0	0	210,820	167,000	150,348	528,168	0	127,000	0	655,168	0	0	(655,168)
PARKING LOT SEALING & STRIPING	50130	0	0	0	0	0	0	0	50,000	0	50,000	0	0	(50,000)
2003-04 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(960,000)	0	(960,000)
2004-05 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(34,000)	0	(34,000)
CAPITAL POOL CONTRIBUTION	50130	0	0	0	0	0	0	0	0	0	0	(1,184,832)	0	(1,184,832)
GRAND TOTAL		2,884,000	0	210,820	167,000	150,348	528,168	0	177,000	0	705,168	(2,178,832)	0	0

Residences and Auxiliary Services

The Residences and Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, Campus ID Office, and Printing Services. Residences and Auxiliary Services functions as a break-even operation and is not a profit center. Revenues collected in excess of direct expenses are either returned to: the general fund in the form of overhead or utility costs, to the Capital Budget, or retained by Residences and Auxiliary Services for internal maintenance and equipment needs.

Revenue

The total revenue in the 2008-2009 budgets is projected at \$67,809,317 and is based on the following assumptions:

- A 6 percent increase in the room and board 19 meal plan from \$7,236 for two semesters to \$7,668, for incoming resident students.
- Residence hall capacity will be at 6,100. Estimated fall opening occupancy is 6,000 (98.47%).
- Residence hall occupancy is estimated at an average of 5,800 (95 percent of capacity) for the year. Apartment occupancy is predicted to average 85 percent for the year.

Expenditures

The total expenditure budget for Residences and Auxiliary Services for 2008-2009 is \$67,809,317, which is a 5.8 percent increase from the 2007-2008 budget. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2008-2009.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- Projected university overhead charge increase of 6 percent. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase approximately 5.0 percent.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL SERVICES					COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.							
RESIDENCE HALLS														
BARNES	50002	624,979	0	148,876	119,563	96,800	365,239	0	192,614	133,454	0	691,307	0	(66,328)
BEDDOW	50003	1,044,860	0	146,054	121,685	98,707	366,446	0	181,832	203,999	0	752,277	0	292,583
CALKINS	50004	1,081,591	0	139,462	230,746	85,870	456,078	0	198,967	252,829	0	907,874	0	173,717
CAREY	50005	1,142,810	0	133,076	259,921	83,502	476,499	0	176,126	160,547	0	813,172	0	329,638
COBB	50006	1,500,250	0	198,213	143,222	91,354	432,789	0	184,118	200,671	0	817,578	0	682,672
EMMONS	50007	1,083,940	0	131,964	79,568	69,917	281,449	0	200,933	199,919	0	682,301	0	401,639
HERRIG	50008	1,160,984	0	146,878	161,363	83,502	391,743	0	172,161	283,346	0	847,250	0	313,734
LARZELERE	50009	1,100,846	0	171,680	291,748	102,484	565,912	0	195,066	231,018	0	991,996	0	108,850
MERRILL	50010	1,038,939	0	143,582	100,786	58,080	302,448	0	180,054	158,029	0	640,531	0	398,408
ROBINSON	50011	1,002,428	0	130,203	107,151	63,437	300,791	0	193,552	188,781	0	683,124	0	319,304
SAXE	50012	1,167,149	0	161,174	131,552	65,431	358,157	0	173,531	198,732	0	730,420	0	436,729
SWEENEY	50013	1,127,738	0	139,349	170,465	65,306	375,120	0	194,239	264,608	0	833,967	0	293,771
THORPE	50015	1,139,870	0	136,578	127,308	95,715	359,601	0	194,884	269,235	0	823,720	0	316,150
TROUT	50016	961,545	0	130,851	118,821	72,600	322,272	0	173,894	179,126	0	675,292	0	286,253
TROUTMAN	50017	982,575	0	163,825	84,342	72,659	320,826	0	176,126	446,355	0	943,307	0	39,268
WHEELER	50018	1,418,834	0	180,456	234,459	102,850	517,765	0	184,118	208,057	0	909,940	0	508,894
WOLDT	50019	1,454,802	0	178,025	157,013	88,487	423,525	0	200,752	192,228	0	816,505	0	638,297
KULHAVI	50025	1,141,996	0	126,445	140,357	69,575	336,377	0	299,172	163,508	0	799,057	0	342,939
KESSELER	50026	1,132,058	0	138,674	176,534	71,390	386,598	0	284,847	174,663	0	846,108	0	285,950
CAMPBELL	50027	1,122,015	0	133,292	155,846	76,230	365,368	0	315,760	181,181	0	862,309	0	259,706
CELANI	50028	1,046,428	0	98,478	42,436	60,500	201,414	0	321,610	201,271	0	724,295	0	322,133
FABIANO	50029	1,062,524	0	98,478	42,436	60,500	201,414	0	321,610	209,511	0	732,535	0	329,989
TOTAL RESIDENCE HALLS		24,539,161	0	3,175,613	3,197,322	1,734,896	8,107,831	0	4,715,966	4,701,068	0	17,524,865	0	7,014,296
APARTMENTS														
KEWADIN	50021	532,700	0	53,071	35,700	23,594	112,365	0	162,329	92,480	0	367,174	0	165,526
NORTHWEST	50022	788,700	0	125,313	94,500	65,230	285,043	0	387,765	169,240	0	842,048	0	(53,348)
WASHINGTON	50024	675,700	0	129,928	79,800	49,963	259,691	0	238,882	123,400	0	621,973	0	53,727
TOTAL APARTMENTS		1,997,100	0	308,312	210,000	138,787	657,099	0	788,976	385,120	0	1,831,195	0	165,905
RESIDENTIAL RESTAURANTS														
CAREY	50032	5,531,000	0	73,000	560,000	36,000	669,000	1,430,000	243,608	1,643,500	0	3,986,108	0	1,544,892
MERRILL	50033	3,796,000	0	52,000	270,000	22,000	344,000	655,000	169,333	1,141,800	0	2,310,133	0	1,485,867
ROBINSON	50034	4,409,000	0	59,000	280,000	27,000	366,000	820,000	115,038	1,300,500	0	2,601,538	0	1,807,462
WOLDT	50035	3,666,000	0	60,000	413,000	27,000	500,000	1,258,000	218,811	1,347,200	0	3,324,011	0	341,989
TOTAL RESIDENTIAL RESTAURANTS		17,402,000	0	244,000	1,523,000	112,000	1,879,000	4,163,000	746,790	5,433,000	0	12,221,790	0	5,180,210
BOVEE UC														
BOOKSTORE	50042	15,100,000	0	565,000	400,000	319,000	1,284,000	11,000,000	0	550,000	0	12,834,000	0	2,266,000
BUILDING	50043	69,000	0	335,000	53,000	202,000	590,000	500	0	90,100	0	680,600	0	(611,600)
CAMPUS ID	50045	146,000	0	68,465	16,640	39,000	124,105	0	0	127,268	0	251,373	0	(105,373)
MEDIAGRAPHIX	50047	60,000	0	0	37,000	1,000	38,000	0	0	26,400	0	64,400	0	(4,400)
SUBTOTAL		15,375,000	0	968,465	506,640	561,000	2,036,105	11,000,500	0	793,768	0	13,830,373	0	1,544,627

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL SERVICES					COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.							
BOVEE UC FOOD SERVICE														
CATERING	50048	988,100	0	0	158,096	0	158,096	355,716	0	445,104	0	958,916	0	29,184
DOWN UNDER	50049	676,430	0	0	135,286	0	135,286	331,451	0	251,407	0	718,144	0	(41,714)
GOODIES	50051	473,024	0	0	80,627	0	80,627	189,210	0	126,230	0	396,067	0	76,957
JAVA CITY LIBRARY	50052	367,278	0	0	60,875	0	60,875	150,584	0	44,623	0	256,082	0	111,196
C3 TOWERS	50054	963,267	0	0	78,193	0	78,193	597,225	0	115,542	0	790,960	0	172,307
JAVA CITY HP	50055	120,555	0	0	25,043	0	25,043	53,044	0	20,321	0	98,408	0	22,147
C3 EXPRESS PEARCE	50056	147,009	0	0	5,387	0	5,387	77,915	0	26,509	0	109,811	0	37,198
THE MARKET	50057	1,140,042	0	0	144,975	0	144,975	741,027	0	148,292	0	1,034,294	0	105,748
TRACKSIDE SAC	50058	134,201	0	0	26,416	0	26,416	77,836	0	19,619	0	123,871	0	10,330
WIRED TOWERS	50059	32,805	0	0	15,204	0	15,204	17,059	0	2,463	0	34,726	0	(1,921)
CONCESSIONS	50078	235,922	0	0	23,779	0	23,779	80,213	0	66,998	0	170,990	0	64,932
SUBTOTAL		5,278,633	0	0	753,881	0	753,881	2,671,280	0	1,267,108	0	4,692,269	0	586,364
TOTAL BOVEE UC		20,653,633	0	968,465	1,260,521	561,000	2,789,986	13,671,780	0	2,060,876	0	18,522,642	0	2,130,991
PRINTING SERVICES														
UNIVERSITY PRESS	50082	2,405,088	0	634,411	0	353,069	987,480	1,102,365	0	278,200	0	2,368,045	0	37,043
UP COPY CENTER	50083	261,135	0	59,533	18,000	19,677	97,210	30,702	0	115,920	0	243,832	0	17,303
UC COPY CENTER	50084	151,200	0	33,654	0	30,225	63,879	30,600	0	56,600	0	151,079	0	121
TOTAL PRINTING SERVICES		2,817,423	0	727,598	18,000	402,971	1,148,569	1,163,667	0	450,720	0	2,762,956	0	54,467
POOLED INVESTMENT INCOME														
POOLED INVESTMENT INCOME		400,000	0	0	0	0	0	0	0	0	0	0	0	400,000
TOTAL POOLED INVESTMENT INCOME		400,000	0	0	0	0	0	0	0	0	0	0	0	400,000
UNALLOCATED EXPENSES														
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	0	4,385,682	4,385,682	0	(4,385,682)
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	0	0	0	0	(2,066,354)	(2,066,354)
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(720,600)	(720,600)
INTERNET COST CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(500,000)	(500,000)
DEBT SERVICE		0	0	0	0	0	0	0	0	4,750,210	0	4,750,210	0	(4,750,210)
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	0	0	0	0	(250,000)	(250,000)
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	0	0	0	0	(1,373,023)	(1,373,023)
TOTAL UNALLOCATED EXPENSES		0	0	0	0	0	0	0	0	4,750,210	4,385,682	9,135,892	(5,809,977)	(14,945,869)
GRAND TOTAL		67,809,317	0	5,423,988	6,208,843	2,949,654	14,582,485	18,998,447	6,251,732	17,780,994	4,385,682	61,999,340	(5,809,977)	0

Telecommunications

The 2008-2009 Telecommunications budget, when compared to the 2007-2008 budget, is built on projected revenue and expenses increasing by just over three (3.5) percent.

Long distance resale to students and administrative/departmental offices is expected to continue to decrease as options such as cell phones, special long distance rates, and prepaid calling cards continue to erode the long distance market. A slight increase in administrative monthly phone revenue is expected with the addition of office and general space in the Education building to be completed in 2008-2009.

Expenses show an increase for anticipated negotiated employee compensation expenses and supplies and equipment compared to the 2007-2008 original budget. The overhead continues to include the funding of a budget restructuring to move and fund PC Repair, Helpdesk and Network operations into separate cost centers within the general fund budget, as well as other positions and initiatives within the Office of Information Technology. Telephone switch maintenance, cable service, and local phone access were reduced due to negotiation of better contracts with vendors or with maintenance providers. An increase in resale supplies is expected due to the purchasing of equipment that will be required for the new Education building project that will begin this fiscal year.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
TELECOMMUNICATIONS														
USAGE-RESALE	50142	20,820	0	0	0	0	0	0	0	0	0	0	0	20,820
USAGE-ADMINISTRATIVE	50142	629,000	0	0	0	0	0	0	0	0	0	0	0	629,000
NONTAXABLE SALES-RESALE	50142	7,730	0	0	0	0	0	0	0	0	0	0	0	7,730
CELLULAR PHONE RESALE	50142	806,705	0	0	0	0	0	0	0	0	0	0	0	806,705
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,050,237	0	0	0	0	0	0	0	0	0	0	0	2,050,237
SERVICE ORDER CHARGES	50142	1,403,000	0	0	0	0	0	0	0	0	0	0	0	1,403,000
MONTHLY PHONE SERVICE-RES HALLS	50142	782,245	0	0	0	0	0	0	0	0	0	0	0	782,245
MONTHLY CABLE SERVICE-RES HALLS	50142	383,040	0	0	0	0	0	0	0	0	0	0	0	383,040
OTHER REVENUE	50142	36,215	0	0	0	0	0	0	0	0	0	0	0	36,215
PERSONNEL SERVICES	50142	0	0	808,982	226,800	396,809	1,432,591	0	0	0	1,432,591	0	0	(1,432,591)
TRUCKS-LOCAL/USAGE	50142	0	0	0	0	0	0	0	760,410	0	760,410	0	0	(760,410)
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	140,870	0	140,870	0	0	(140,870)
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	174,118	0	174,118	0	0	(174,118)
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	322,030	0	322,030	0	0	(322,030)
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	1,719,020	0	1,719,020	0	0	(1,719,020)
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	664,645	0	664,645	0	0	(664,645)
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	14,000	0	14,000	0	0	(14,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	134,871	234,163	369,034	(522,274)	0	(891,308)
GRAND TOTAL		6,118,992	0	808,982	226,800	396,809	1,432,591	0	3,929,964	234,163	5,596,718	(522,274)	0	0

Athletics

The Athletics revenue and expenditure budgets are represented as a subsidized auxiliary center. Almost all of the athletics related accounts were transferred from the general fund, effective July 1, 1995. The auxiliary fund accounts allow the financial activity of a sport or event to be fully recorded in one account and better accommodate the athletics department's reporting needs.

The 2008-2009 revenue budget is projected at \$19,971,543. This includes general fund support of \$14,185,523 and reflects the university's commitment to continue to provide the Athletics Department the same level of funding it received when it was part of the general fund.

The general fund support includes funding for a majority of the faculty and staff salaries and benefits. General Fund support was increased by \$709,859 in 2008-2009. The increase was attributed to funding of compensation, overhead, debt service, and scholarships. The current scholarship subsidy includes 110 in-state awards and 100 out-of-state awards. The total scholarship budget for 2008-2009 is set at \$4,488,355.

In 2008-2009, the general fund supports the faculty and staff compensation costs, scholarships, university overhead assessment, and debt service associated with athletic facilities. Revenues, totaling \$5,786,020 received from ticket sales, game guarantees, fund raising and other external sources support the operating needs of the athletic programs.

The 2008-2009 fiscal year expenditure budget shows a total budget of \$19,971,543, yielding a projected break-even situation for 2008-2009.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ATHLETICS														
ATHLETIC DIRECTOR	55000	0	0	376,217	70,250	126,092	572,559	0	71,830	0	644,389	14,185,523	13,541,134	
GENERAL FM & EQUIPMENT	55001	0	0	116,425	25,267	25,410	167,102	0	223,900	0	391,002	0	(391,002)	
NCAA PAYMENTS	55002	634,456	0	0	0	0	0	0	0	0	0	0	634,456	
NCAA SPECIAL ASSIST FUND	55003	46,000	0	0	0	0	0	0	46,000	0	46,000	0	0	
TRUST FEES/DEBT PAYMENT	55004	0	0	0	0	0	0	0	1,847,481	0	1,847,481	0	(1,847,481)	
NCAA ACADEMIC ENHANCEMENT	55005	68,000	0	131,264	25,000	63,582	219,846	0	25,725	0	245,571	0	(177,571)	
HALL OF FAME	55006	5,500	0	0	0	0	0	0	8,765	0	8,765	0	(3,265)	
CMU SPORTS NETWORK	55007	130,000	33,664	0	20,540	5,200	59,404	0	129,000	0	188,404	0	(58,404)	
COMPLIANCE	55008	0	0	72,141	79,335	17,701	169,177	0	11,000	0	180,177	0	(180,177)	
MID AMERICAN CONFERENCE	55010	0	0	0	0	0	0	0	170,000	0	170,000	0	(170,000)	
ATHLETIC SPECIAL EVENTS	55015	3,000	0	0	15,284	0	15,284	0	1,225	0	16,509	0	(13,509)	
ATHLETICS-GENERAL	55020	370,000	0	0	35,187	0	35,187	0	20,000	0	55,187	0	314,813	
ATHLETIC TICKET TRADE	55023	15,000	0	35,629	25,931	13,847	75,406	0	30,000	0	105,406	0	(90,406)	
SPECIAL PROJECTS-ATHLETICS	55029	0	0	0	0	0	0	0	4,000	0	4,000	0	(4,000)	
EQUIPMENT & LOCKER ROOM	55035	0	0	68,740	0	30,674	99,414	0	5,500	0	104,914	0	(104,914)	
MAC TRACK & FIELD	55037	1,000	0	0	0	0	0	0	3,000	0	3,000	0	(2,000)	
SCOREBOARDS	55049	43,000	0	0	0	0	0	0	65,000	0	65,000	0	(22,000)	
SPORTS MEDICINE	55050	30,000	0	153,876	95,954	69,662	319,492	0	146,650	0	466,142	0	(436,142)	
ATHLETIC AWARDS	55051	0	0	0	0	0	0	0	7,500	0	7,500	0	(7,500)	
ATHLETIC INJURIES	55052	0	0	3,500	0	268	3,768	0	165,750	0	169,518	0	(169,518)	
ATHLETIC PROMOTIONS	55053	138,527	0	0	141,635	0	141,635	0	140,000	0	281,635	0	(143,108)	
POST SEASON COMPETITION	55055	0	0	0	0	0	0	0	72,552	0	72,552	0	(72,552)	
STRENGTH & COND. PROGRAM	55057	0	30,127	0	10,000	16,317	56,444	0	8,100	0	64,544	0	(64,544)	
CHEERLEADERS	55060	7,510	0	0	12,728	0	12,728	0	15,000	0	27,728	0	(20,218)	
DEVELOPMENT OFFICER	55064	0	0	34,399	0	14,638	49,037	0	0	0	49,037	0	(49,037)	
CMU CHIPPETTES	55065	1,708	0	0	3,230	0	3,230	0	2,000	0	5,230	0	(3,522)	
HALL OF ACHIEVEMENT	55066	0	0	0	0	0	0	0	0	0	0	0	0	
FOOTBALL SUITES	55067	123,875	0	0	0	0	0	0	5,000	0	5,000	0	118,875	
50/50 RAFFLE	55069	17,500	0	0	0	0	0	0	12,500	0	12,500	0	5,000	
CHIPPEWA CLUB	55070	25,000	0	0	114,018	0	114,018	0	46,751	0	160,769	0	(135,769)	
FOOTBALL ADMINISTRATIVE	55072	0	0	0	0	0	0	0	361,594	0	361,594	(74,106)	(435,700)	
FOOTBALL	55075	2,054,500	759,626	356,808	71,321	423,981	1,611,735	0	727,115	0	2,338,850	0	(284,350)	
MEN'S BASKETBALL	55081	306,000	127,442	212,661	45,802	124,948	510,853	0	263,802	0	774,655	0	(468,655)	
BASEBALL	55082	100,000	121,166	0	750	59,934	181,850	0	165,920	0	347,770	0	(247,770)	
MEN'S TRACK & CROSS COUNTRY	55083	50,920	130,268	0	0	46,122	176,390	0	88,191	0	264,582	0	(213,662)	
WRESTLING	55085	85,138	169,373	0	0	78,666	248,038	0	94,509	0	342,547	0	(257,409)	
WOMEN'S ATHLETICS	55090	3,037	0	0	0	0	0	0	300	0	300	0	2,737	
WOMEN'S BASKETBALL	55091	38,500	113,666	182,766	31,378	85,207	413,017	0	173,654	0	586,671	0	(548,171)	
WOMEN'S SOCCER	55092	21,000	88,663	0	0	36,660	125,324	0	95,628	0	220,951	0	(199,951)	
FIELD HOCKEY	55093	20,000	118,774	0	0	61,469	180,243	0	87,691	0	267,934	0	(247,934)	
GYMNASTICS	55094	56,500	153,724	0	15,904	85,737	255,365	0	74,517	0	329,882	0	(273,382)	
WOMEN'S TRACK & CROSS COUNTRY	55097	25,000	114,337	0	15,080	56,424	185,841	0	85,766	0	271,607	0	(246,607)	
VOLLEYBALL	55098	11,700	98,944	0	2,560	48,158	149,662	0	101,388	0	251,049	0	(239,349)	
SOFTBALL	55099	16,500	129,119	0	0	47,724	176,843	0	115,676	0	292,519	0	(276,019)	
AT BAT	55100	37,150	0	0	150	0	150	0	7,000	0	7,150	0	30,000	
SPORTS CAMPS	55370	1,187,000	0	0	287,000	0	287,000	0	710,000	0	997,000	0	190,000	
CONCESSIONS		28,000	0	0	0	0	0	0	0	0	0	0	28,000	
OVERHEAD ASSESSMENT		0	0	0	0	0	0	0	0	2,271,059	2,271,059	0	(2,271,059)	
ATHLETIC SCHOLARSHIPS	55136	85,000	0	0	0	0	0	0	4,573,355	0	4,573,355	0	(4,488,355)	
GRAND TOTAL		5,786,020	2,188,892	1,744,425	1,144,304	1,538,423	6,616,043	0	11,010,334	2,271,059	19,897,437	14,111,417	0	

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
General Fund Support:			2008-09				2007-08						
Faculty Salaries			2,482,104					2,482,104					
Staff Salaries			1,083,716					1,052,151					
Other Compensation			0					0					
Faculty & Staff Benefits			1,786,363					1,623,966					
Supplies & Equipment			445,000					445,000					
Overhead			2,271,059					2,066,648					
Debt Service			1,847,481					1,842,222					
Scholarships (Incl. book loans)			4,488,355					4,111,178					
2004-05 Budget Reductions			(147,606)					(147,606)					
2007-08 Budget Reductions			(70,949)					0					
Total			<u>14,185,523</u>					<u>13,475,664</u>					

Health Services

The 2008-2009 Health Services budget shows a .87 percent increase revenue change compared to the 2007-2008 original budget.

This budget includes general fund support at a level of \$386,956. The subsidy is necessary to assure the continued provision of essential clinical and community health services to the CMU students and the university community

The Health Services pharmacy continues to make steady progress in terms of increased utilization by CMU faculty, staff, their spouses and dependents newborn and older. As of December 2007, it was ranked third in the number of prescriptions filled for Express Script subscribers and second in ingredient cost (plan cost for prescriptions).

The 2008-2009 Health Services budget shows a .24 percent increase in expenditures compared to the 2007-2008 original budget. This is primarily due to cost increases that include employee compensation and expenditures for the expanded pharmacy, laboratory, and clinic operations.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
HEALTH SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
HEALTH SERVICES														
ADMIN/BUSINESS SERVICES	50111	4,516	0	262,167	0	157,590	419,757	0	34,670	194,998	649,425	386,956	(257,953)	
MEDICAL SERVICES	50112	632,226	0	451,506	12,600	202,346	666,452	0	55,763	0	722,215	0	(89,989)	
NURSING SERVICES	50113	112,897	0	105,549	12,800	55,123	173,472	0	24,374	0	197,846	0	(84,949)	
PHARMACY SERVICES	50114	1,354,768	0	25,237	192,782	24,152	242,171	0	664,496	0	906,667	0	448,101	
LABORATORY SERVICES	50115	153,540	0	86,599	0	50,743	137,342	0	31,408	0	168,750	0	(15,210)	
GRAND TOTAL		2,257,947	0	931,058	218,182	489,954	1,639,194	0	810,711	194,998	2,644,903	386,956	0	

Public Broadcasting

The 2008-2009 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2008.

The support from the general fund to Public Broadcasting is budgeted with a 6.8 percent increase from the original 2007-2008 budget, which reflects increases in salaries and benefits for budgeted positions.

The contributions accounts for radio and TV reflect a decrease from that budgeted for 2007-08 due to the Michigan economy, but represent an increase of approximately 4.5% from the projected actual results for 2007-08. These accounts reflect various fundraising donations as well as sales underwriting.

The expenditure portion of the budget reflects a 3 percent decrease to accommodate for the decline in anticipated contributions compared to the 2007-2008 budget. Expenses related to the conversion of public television to a digital medium are not included in this budget, since funding for the DTV conversion is being funded from federal grants, capital campaign contributions, and a designated investment by the university in 2000-2001.

**CENTRAL MICHIGAN UNIVERSITY
2008-2009 NON-GENERAL FUND BUDGET
PUBLIC BROADCASTING NETWORK**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
RADIO														
WCMU TV & FM	43310	0	0	0	0	0	0	0	0	0	0	0	572,592	572,592
CONTRIBUTIONS	43313/43460	1,037,500	0	0	0	0	0	0	0	0	0	0	0	1,037,500
TOWER RENT	43313	16,000	0	0	0	0	0	0	0	0	0	0	0	16,000
MISCELLANEOUS	43305/43313	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	172,629	5,000	70,690	248,319	0	41,750	0	290,069	0	0	(290,069)
FUNDRAISING	43351	0	0	146,209	47,136	68,973	262,318	0	90,350	0	352,668	0	0	(352,668)
BROADCASTING	43352	0	0	214,020	20,000	100,078	334,098	0	212,256	0	546,354	0	0	(546,354)
PROGRAMMING	43353	0	0	174,723	33,500	94,414	302,637	0	336,521	0	639,158	0	0	(639,158)
PROGRAM INFORMATION	43354	0	0	24,713	0	11,063	35,776	0	54,960	0	90,736	0	0	(90,736)
CORP FOR PUBLIC BROADCASTING	69015	270,893	0	0	0	0	0	0	0	0	0	0	0	270,893
TOTAL RADIO		1,346,393	0	732,294	105,636	345,218	1,183,148	0	735,837	0	1,918,985	572,592	0	0
TELEVISION														
WCMU TV & FM	43210	0	0	0	0	0	0	0	0	0	0	0	1,063,384	1,063,384
CONTRIBUTIONS	43213/43450	955,250	0	0	0	0	0	0	0	0	0	0	0	955,250
TOWER RENT	43213	275,000	0	0	0	0	0	0	0	0	0	0	0	275,000
MISCELLANEOUS	43205/43213	90,500	0	0	0	0	0	0	0	0	0	0	0	90,500
MANAGEMENT & GENERAL	43250	0	0	226,172	5,500	75,752	307,424	0	68,965	0	376,389	0	0	(376,389)
FUNDRAISING	43251	0	0	120,480	31,739	57,639	209,858	0	175,100	0	384,958	0	0	(384,958)
BROADCASTING	43252	0	0	454,342	57,000	209,855	721,197	0	439,358	0	1,160,555	0	0	(1,160,555)
PROGRAMMING	43253	0	0	264,183	10,000	120,718	394,901	0	473,576	0	868,477	0	0	(868,477)
PROGRAM INFORMATION	43254	0	0	57,203	35,338	29,525	122,066	0	76,700	0	198,766	0	0	(198,766)
CORP FOR PUBLIC BROADCASTING	69005	705,010	0	0	0	0	0	0	0	0	0	0	0	705,010
DTV OPERATING EXPENSE	75052	0	0	0	0	0	0	0	100,000	0	100,000	0	0	(100,000)
TOTAL TELEVISION		2,025,760	0	1,122,380	139,577	493,489	1,755,446	0	1,333,699	0	3,089,144	1,063,384	0	0
GRAND TOTAL		3,372,153	0	1,854,673	245,213	838,707	2,938,593	0	2,069,536	0	5,008,129	1,635,976	0	0

**SPECIFIC 2008-2009 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2008-2009 BUDGET DOCUMENT**

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1)	Library Media Acquisitions	24120	\$2,787,370	Subscription services for approximately 4,300 periodicals & electronic resources (2007-08 ECSCO Subscription Services handled 3,337 of the subscriptions, standing orders, databases and journal packages for a total of \$1,867,208.
2)	Natural Gas Purchase	50175	2,329,000	Campus purchased natural gas. Multiple suppliers will be used for contract lengths not to exceed three (3) years.
3)	Wood Chips Purchase	50175	1,167,500	Campus purchased wood chips. One or multiple suppliers for contract length not to exceed two (2) years. Main supplier is Noble Forestry Inc.
4)	Computer Equipment - Auxiliary Services	Auxiliary	400,000	Replace and upgrade servers, related network software, and internet service.
5)	Copier/Printer Equipment	Printing Services	275,000	Purchase or multi-year (5-year) of copiers, printers, fax devices to replace some existing and add some new equipment.
6)	Lobby Furniture and Carpet Replacement	Residence Halls	300,000	Replace lobby furniture and carpeting in various residence halls.
7)	WCMU-TV Programming	43253	500,000	Cooperative purchase of program service by Public Broadcasting System (PBS) stations.
8)	WCMU-FM Programming	43353	250,000	Program fees for National Public Radio (NPR).

**SPECIFIC 2008-2009 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2008-2009 BUDGET DOCUMENT**

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
9)	Furniture	Various	2,700,000	This is a contract with Allied/Steelcase for the purchase of office furniture: includes New Education Building.
10)	Insurance Coverage	26405/27520	1,164,000	Premiums for insurance coverage of general liability, errors and omissions, auto, excess worker's compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, Extended Learning, Health Services, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
11)	Employee Benefits and Insurance	Various	26,525,684	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
12)	Custodial Services	27131	762,517	Purchase of custodial services and supplies for one year renewal with Romanow Services for Dow Science Building, Greenhouse, ProfEd, Indoor Athletic Complex, Music Building, Library, and Health Professions Building.
13)	Office Supplies	Various	1,000,000	Second (2) year of a five (5) year contract extension with Office Depot for office supplies.
14)	Student Technology	76100	500,000	Purchase of computer equipment for mediated classrooms.
			600,000	Purchase of specialized technology project equipment.
			1,500,000	Purchase of network equipment for upgrade and maintenance.

SPECIFIC 2008-2009 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2008-2009 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
15) Marketing & Advertising for Prof Ed & Public Relations	Prof Ed - Various & Public Relations	2,825,000	Contract with media buying agent for various marketing and advertising initiatives for ProfEd learning center locations across the U.S and Public Relations.
16) Merit Membership	26325	300,000	Annual membership fee for internet service for campus.
17) Property Leases	Prof Ed - Various	2,875,000	Real estate lease agreements for classroom space needs in ProfEd's learning center locations across the U.S.
18) SAP Support	26378	550,000	Annual maintenance support for all three (3) systems.
19) Verizon	50142	306,000	Annual expense for ISDN BRI lines and network trunking for the campus.
20) SAP Consultant Fees	26378	200,000	Consultant fees for further development and enhancements in SAP.
21) SAP Hardware Replacement	26378	250,000	Replacement equipment for SAP system.
22) Software/Hardware Maintenance	26327	850,000	Annual maintenance costs for hardware and software.
23) Hardware Purchases	26327/70544	250,000	Annual purchases for new and replacement hardware.
24) Learning Center Build Outs	Prof Ed - Various	700,000	Space reconfiguration and structural changes at new learning centers across the U.S. (includes Washington D. C. site).

SPECIFIC 2008-2009 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2008-2009 BUDGET DOCUMENT

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
25)	Consulting Services	23306	220,000	Annual consulting services agreement with the National Charter Schools Institute.
26)	Building Global Telepresence and Carls Center equipment	Various (21849, 77065, 77060)	775,000	Hardware, installation, room modifications & technology maintenance for HPB Global Telepresence and Carls Center equipment upgrade to a higher quality, more reliable solution.
27)	Conference Membership Fee	55000	230,000	Annual membership fee assessment for the Mid-Americian Conference.
TOTAL			<u>\$53,092,071</u>	

"EXEMPT" ITEMS EXCEEDING \$200,000 THAT ARE FOR RESALE PURPOSES APPROVED IN THE BY-LAW CHANGE TO CONTRACTING AUTHORITY AS REVISED JANUARY 26, 1990 FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Educational Materials Center	43530	\$900,000	The purchase of health related materials that are resold to K-12 schools across Michigan and the U.S.
2) Residence Hall Dining	Auxiliary	4,400,000	Cost of goods sold to include food purchases and non-food supply items for
3) University Center Dining Services & Retail	Auxiliary	2,800,000	Cost of goods sold to include food purchases and non-food supply items for resale in food service operations in the Bovee University Center.
4) Printing Services	Auxiliary	1,300,000	Cost of goods sold to include printing and paper supplies for resale in Printing Services operations.
5) Bookstore	Auxiliary	11,000,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
6) Pharmaceuticals for Resale	50114	900,000	Purchase of prescription and non-prescription drugs through Hospital Purchasing Service (HPS) for resale to authorized users of University Health Services; formulary is expanding to serve faculty staff, dependents age 14 years or older.
7) Cellular Service & Equipment for Resale	50142	1,195,000	Purchase of cellular service and equipment for resale.
TOTAL		<u>\$22,495,000</u>	

MULTI-YEAR CONTRACTS EXCEEDING \$200,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1)	Solid Waste Removal	50175	\$300,000	Estimated annual cost for year two (2) of a five (5) year agreement with Waste Management, Inc. for solid waste disposal and Isabella County for on-going recycling services from the Mt. Pleasant Recycling Facility.
2)	Purchased Electricity	50175	4,588,000	Electricity purchase for the University. Current supplier is Wolverine Power Marketing Cooperative. Contract expires 12/31/10. Multiple suppliers approach for bidding purposes still in effect.
3)	City of Mt. Pleasant - Water and Sewage	50175	1,012,300	Campus purchased city water and sewage from the City of Mt. Pleasant per tariff rates.
4)	Cost Per Copy Program	50089	350,000	Year four (4) of a six (6) year agreement with Commercial Equipment for copier services for CMU, City of Mt. Pleasant and Mt. Pleasant Public Schools through March, 2011.
6)	Business Bank Card	Various	900,000	Fifth (5th) year of a five (5) year agreement for a line of credit to be established with JP Morgan Chase to cover CMU's approximately 700 cardholder's monthly transactions.
7)	Microsoft Campus Agreement	76100	320,000	Estimated annual cost of a three (3) year software agreement with Microsoft.
8)	Furnishings and Other Equipment	Residence Halls and Apartments	1,600,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab equipment and software.

MULTI-YEAR CONTRACTS EXCEEDING \$200,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
9)	Equipment, Furnishings and Other Equipment	Dining Services	700,000	Includes food equipment and furniture, computers, software, and other equipment for residential restaurants, retail food venues, catering, and concessions.
10)	Equipment, Equipment Leases, and Furnishings	Printing Services	300,000	Includes new and/or replacement of purchased or leased copy machines, presses, sorters, mailers, cutters, dryers, or other printing equipment. Also includes computer equipment and software, plant fixtures and furnishings.
11)	Equipment and Furnishings	Bookstore	350,000	Includes furniture, fixtures, store furnishings, other equipment, and computer and software systems.
12)	Elevator Maintenance	50177	928,000	Fifth (5th)/Fifth (5th) of a five (5) year renewable contract for elevator maintenance with Kone Elevator.
13)	Hosting and Maintenance Agreement	23331	110,000	Annual expense to extend for a fourth (4th) year the current three (3) year agreement with Corporate Computer for hosting and maintenance of Charter Schools' administrative software and hardware. Total contract as amended will be approximately \$580,000.
14)	City Water & Sewer Unbilled Charges	50175	260,000	Previous unbilled charges for water and sewer usage across campus. This is third (3) year of a three (3) year payback which is due to expire July 2008.
15)	Charter School Lease	23315	256,000	Annual expense for third (3rd) year of Charter Schools' three (3) year lease extension.

MULTI-YEAR CONTRACTS EXCEEDING \$200,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
16) MeritMail	26327	313,200	Second (2nd) year of a three (3) year contract.
17) ARAMARK	50072	650,000	Second year of a five (5) year contract for contracted services for residential, retail and other campus dining.
18) Blackboard	76100	270,000	Estimated cost of a three (3) year (total) software agreement with Blackboard.
TOTAL		<u>\$13,207,500</u>	