

Central Michigan University Consolidated Operating Budget

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Central Michigan University
2005-2006 Consolidated Operating Budget Narrative

This Operating Budget includes planned revenue and expenditures for all University operations. The consolidation 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 detail information for the General Fund as well as Non-General Fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 and 10 through 16 reflect the revenue and expenditure components by center.

In an institution as complex as the University, there are a number of instances where revenue and expenditures are reflected between operating funds. Therefore any duplication in totals has been eliminated from the totals of these consolidated schedules. For example, each year there is a return from Prof Ed to the General Fund. This component is shown as a source of funds to the University Program account, while at the same time; it is part of the revenue and expenditure components of the Prof Ed budget. This type of activity has been extracted, to the extent practical, and is shown on page 2 in the column labeled Elimination of Double Counting.

This consolidated budget aggregates \$318,470,730 in net revenue and \$318,470,730 in net expenditures, yielding a projected break-even situation for 2005-2006.

The projected carry forward surplus results in a fund balance surplus at June 30, 2006 of \$1,975,851 across all operating funds.

**Central Michigan University
2005-2006 Consolidated Operating Budget Summary**

Budget	General Fund	Extended Learning	Residences and Auxiliary Services	Athletics	Central Energy Facility	Health Services	Parking Services	Public Broadcasting	Telecom- munications	Elimination of Double Counting	Total
Revenue											
Net State Appropriations	\$78,507,600	\$0	\$0	\$12,257,584	\$7,322,920	\$0	\$0	\$1,282,504	\$0	(\$20,863,008)	\$78,507,600
Tuition & Fees/Room & Board	116,906,044	38,339,776	37,672,000	0	0	0	0	0	0	0	\$192,917,820
Department & Activity Revenue	9,523,388	0	14,679,200	0	0	2,323,615	0	0	0	0	26,526,203
Investment Income	1,200,000	0	350,000	0	0	0	0	0	0	0	1,550,000
Other Sources	0	0	2,038,000	4,793,472	4,777,080	0	2,813,000	3,450,385	5,874,250	(4,777,080)	18,969,107
Total Revenue	<u>\$206,137,032</u>	<u>\$38,339,776</u>	<u>\$54,739,200</u>	<u>\$17,051,056</u>	<u>\$12,100,000</u>	<u>\$2,323,615</u>	<u>\$2,813,000</u>	<u>\$4,732,889</u>	<u>\$5,874,250</u>	<u>(\$25,640,088)</u>	<u>\$318,470,730</u>
Expenditure											
Faculty and Staff Salaries	\$95,088,057	\$16,055,579	\$4,195,000	\$3,244,104	\$1,038,692	\$783,033	\$187,673	\$1,647,809	\$721,858	\$0	\$122,961,805
Benefits	40,865,687	4,409,927	2,254,000	1,287,171	526,196	332,097	93,313	712,706	335,427	0	50,816,524
Other Compensation	5,749,327	609,012	4,721,700	911,052	100,112	214,202	97,000	227,000	216,120	0	12,845,525
Cost of Goods Sold	263,322	0	14,099,500	0	0	0	0	0	0	0	14,362,822
Supplies and Equipment	36,994,399	13,065,030	13,796,395	7,693,307	8,332,035	994,283	200,514	2,145,374	4,141,858	0	87,363,195
Transfer to/(from):											
Subsidies	20,863,008	0	4,777,080	0	0	0	0	0	0	(25,640,088)	0
General Fund	0	4,200,228	6,874,925	1,904,656	0	0	994,000	0	324,687	0	14,298,496
Capital Budget	1,556,286	0	1,620,600	80,400	0	0	1,240,500	0	0	0	4,497,786
Debt Service	4,756,946	0	2,400,000	1,930,366	2,102,965	0	0	0	134,300	0	11,324,577
Total Expenditure	<u>\$206,137,032</u>	<u>\$38,339,776</u>	<u>\$54,739,200</u>	<u>\$17,051,056</u>	<u>\$12,100,000</u>	<u>\$2,323,615</u>	<u>\$2,813,000</u>	<u>\$4,732,889</u>	<u>\$5,874,250</u>	<u>(\$25,640,088)</u>	<u>\$318,470,730</u>
Current Year Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carry Forward Surplus (Deficit)	162,764	284,660	0	168,165	1,092,462	12,325	144,230	73,852	37,393	0	1,975,851
Cumulative Surplus (Deficit)	<u>\$162,764</u>	<u>\$284,660</u>	<u>\$0</u>	<u>\$168,165</u>	<u>\$1,092,462</u>	<u>\$12,325</u>	<u>\$144,230</u>	<u>\$73,852</u>	<u>\$37,393</u>	<u>\$0</u>	<u>\$1,975,851</u>

**CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	EXPENDITURES												GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD/ RETURNS	TOTAL EXPENSES	
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS					
ACADEMIC CENTERS													
SCIENCE & TECHNOLOGY	\$21,142,446	\$0	\$156,000	\$21,298,446	\$12,277,446	\$1,832,764	\$212,450	\$5,535,293	\$0	\$1,440,493	\$0	\$21,298,446	0
COMMUNICATION & FINE ARTS	13,082,603	0	77,906	13,160,509	7,587,917	1,166,898	152,030	3,471,016	0	782,649	0	13,160,509	0
HUMANITIES, SOCIAL & BEHAV SCIENCES	20,701,101	0	0	20,701,101	13,396,797	1,041,893	81,311	5,956,489	0	224,612	0	20,701,101	0
EDUCATION & HUMAN SERVICES	12,865,663	0	0	12,865,663	7,417,305	1,509,953	15,000	3,468,897	0	454,508	0	12,865,663	0
BUSINESS ADMINISTRATION	14,602,550	0	72,500	14,675,050	9,442,447	1,168,926	146,134	3,758,072	0	159,471	0	14,675,050	0
HEALTH PROFESSIONS	10,158,732	0	401,000	10,559,732	5,704,000	1,593,082	91,209	2,644,879	0	526,562	0	10,559,732	0
PROF ED	38,339,776	0	0	38,339,776	8,024,596	8,030,983	609,012	4,409,927	0	13,065,030	4,200,228	38,339,776	0
ACADEMIC CENTERS SUBTOTAL	\$130,892,872	\$0	\$707,406	\$131,600,278	\$63,850,508	\$16,344,499	\$1,307,146	\$29,244,573	\$0	\$16,653,324	\$4,200,228	\$131,600,278	\$0
SERVICE CENTERS													
ACADEMIC ADMINISTRATION	395,747	6,004,510	30,205	6,430,462	1,255,068	2,049,806	404,746	1,036,142	0	2,205,745	(521,045)	6,430,462	0
GRADUATE STUDIES	239,397	2,869,717	150,000	3,259,114	513,662	762,916	3,311	595,046	0	1,384,179	0	3,259,114	0
LIBRARY	2,852,542	4,649,061	73,700	7,575,303	787,959	1,576,417	343,900	990,973	0	3,876,055	0	7,575,303	0
COMPUTING SUPPORT	2,802,198	5,113,358	0	7,915,556	0	3,010,604	172,700	1,152,090	0	4,433,595	(853,433)	7,915,556	0
DEAN OF STUDENTS	1,000,916	6,768,124	1,218,550	8,987,590	439,443	4,168,909	200,432	1,989,510	0	2,153,273	36,023	8,987,590	0
DIVERSITY	213,322	2,135,326	43,800	2,392,447	33,898	975,513	73,016	406,821	213,322	689,878	0	2,392,447	0
FINANCE & ADMINISTRATIVE SERVICES	0	3,055,523	22,800	3,078,323	0	1,615,652	57,629	624,770	0	1,461,205	(680,932)	3,078,323	0
FINANCIAL SERVICES AND REPORTING	0	5,739,543	490,000	6,229,543	0	3,078,156	28,647	1,346,026	0	1,855,482	(78,768)	6,229,543	0
HUMAN RESOURCES/STAFF	0	2,407,941	7,000	2,414,941	0	1,488,394	7,800	714,552	0	204,196	0	2,414,941	0
FACILITIES MANAGEMENT	0	16,471,465	91,000	16,562,465	0	4,767,708	280,655	2,413,656	50,000	9,124,746	(74,300)	16,562,465	0
CENTRAL ENERGY FACILITY	0	0	0	0	0	1,038,692	100,112	526,196	0	(1,665,000)	0	0	0
PRESIDENT'S DIVISION	0	4,749,857	0	4,749,857	0	1,777,398	31,465	666,181	0	2,274,812	0	4,749,857	0
GOVERNMENTAL RELATIONS DIVISION	0	477,227	0	477,227	0	270,687	0	72,530	0	134,010	0	477,227	0
DEVELOPMENT & ALUMNI RELATIONS	0	3,947,642	0	3,947,642	0	1,790,740	196,100	748,439	0	1,212,363	0	3,947,642	0
SCHOLARSHIPS & FINANCIAL AID	0	15,319,700	0	15,319,700	0	0	0	0	0	15,319,700	0	15,319,700	0
CENTRAL ADMINISTRATION	15,188,827	(15,241,481)	1,471,331	1,418,677	0	125,000	0	3,088,400	0	12,371,037	(14,165,760)	1,418,677	(0)
SERVICE CENTERS SUBTOTAL	\$22,692,948	\$64,467,512	\$3,598,386	\$90,758,847	\$3,030,030	\$28,496,593	\$1,900,513	\$16,371,330	\$263,322	\$57,035,275	(\$16,338,215)	\$90,758,847	(\$0)
AUXILIARY CENTERS													
RESIDENCES & AUXILIARY SERVICES	0	0	54,739,200	54,739,200	0	4,195,000	4,721,700	2,254,000	14,099,500	22,594,075	6,874,925	54,739,200	0
PARKING SERVICES	0	0	2,813,000	2,813,000	0	187,673	97,000	93,313	0	290,514	2,144,500	2,813,000	0
CHARTER SCHOOLS	0	500,000	5,679,597	6,179,597	0	0	2,747,728	0	0	2,977,501	454,368	6,179,597	0
UNIVERSITY RECREATION	1,660,000	0	737,999	2,397,999	51,000	409,700	503,064	185,907	0	276,019	972,309	2,397,999	0
HEALTH SERVICES	0	0	2,323,615	2,323,615	0	783,033	214,202	332,097	0	842,871	151,412	2,323,615	0
TELECOMMUNICATIONS	0	0	5,874,250	5,874,250	0	721,858	216,120	335,427	0	3,748,024	852,821	5,874,250	0
AUXILIARY CENTERS SUBTOTAL	\$1,660,000	\$500,000	\$72,167,661	\$74,327,661	\$51,000	\$6,297,264	\$8,499,814	\$3,200,744	\$14,099,500	\$30,729,004	\$11,450,335	\$74,327,661	\$0
SUBSIDIZED AUXILIARY CENTERS													
PUBLIC BROADCASTING	0	1,282,504	3,450,385	4,732,889	0	1,647,809	227,000	712,706	0	2,145,374	0	4,732,889	0
ATHLETICS	0	12,257,584	4,793,472	17,051,056	2,334,822	909,282	911,052	1,287,171	0	9,704,073	1,904,656	17,051,056	0
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	\$0	\$13,540,088	\$8,243,857	\$21,783,945	\$2,334,822	\$2,557,091	\$1,138,052	\$1,999,877	\$0	\$11,849,447	\$1,904,656	\$21,783,945	\$0
GRAND TOTALS	\$155,245,820	\$78,507,600	\$84,717,310	\$318,470,730	\$69,266,359	\$53,695,446	\$12,845,525	\$50,816,524	\$14,362,822	\$116,267,050	\$1,217,004	\$318,470,730	(\$0)

Budget Narrative – General Fund

REVENUE

The \$244,476,808 budgeted revenue for 2005-2006 is a .8 percent increase over the 2004-2005 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. 10-16).

Net State Appropriations

The 2005-06 budgeted State appropriations reflect a 1.76 percent decrease from the 2004-2005 budget level. This results in a total appropriation for 2005-2006 of \$78,507,600 with some percentage of it being specifically designated for Martin Luther King programs and the Research Excellence Fund. The net appropriation available for operations is projected to be \$77,875,973.

The General Fund revenue summary schedule shows the State appropriation is a smaller percent of total General Fund revenue in 2005-2006, continuing the previous years' trend.

The State appropriation revenue will be recognized on an accrual basis as required by the legislation authorizing the funds for Central Michigan University. 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 average 9.2 percent increase in on-campus undergraduate tuition and mandatory fee rates from the 2004-2005 tuition budgets. The primary component of this increase is a blended tuition and mandatory fee rate increase. This budget is comprised of a guaranteed tuition program that averages 9.2 percent increase for Michigan resident undergraduate tuition rate and fees, i.e., Enrollment, Student Activity Center, Student Technology, Campus Improvement, Student Programming and Library Fees. Graduate tuition rates & fees reflect a 19 percent increase. The approved graduate rate brings CMU's graduate rates closer to the median graduate tuition & fee rates for the 15 state universities.

The tuition and fee revenue is based on an estimated 0.85 percent increase in total credit hours on-campus from the original budget for 2004-2005. The Office of Institutional Research projection for the 2004-2005 original budget was 537,102 credit hours. The actual 2004-2005 credit hours were 542,687. The projected 2005-2006 credit hours from the Office of Institutional Research are 541,720 upon which the estimated revenue budget is based. This represents a decrease of 0.11 percent from the 2004-2005 actual enrollment. The projected Fall 2005 headcount is 19,918 compared to an actual Fall 2004 headcount of 19,972.

Tuition and related fees are attributed to individual academic centers, for the most part. For example, the tuition attributable to credit hours taught by individual centers is allocated to that individual center. The enrollment fee is proportionally distributed to the individual departments and centers based on credit hours.

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 and fees.

For informational purposes only, room and board rates have increased by 3.5 percent for 2005-2006 from \$6,160 to \$6,376 for a 19 meal plan for residence hall students. The full time Michigan undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the 19 meal plan will see a 6.2 percent increase in the total cost of tuition and fees, and room and board.

**FY 2005 - 2006
Changes in Tuition Rates**

Graduate Tuition Rates - Per On-Campus Credit Hour				
	2005-2006	2004-2005		Percent Change
Undergraduate Resident	rate schedule	\$ 179.15		
Masters/Specialist Resident	283.00	237.53		19.1%
Doctoral Resident	322.00	270.21		19.2%
Undergraduate Out-of-State	rate schedule	415.90		
Masters/Specialist Out-of-State	524.00	440.43		19.0%
Doctoral Out-of-State	582.00	488.91		19.0%

Undergraduate Tuition Rate Schedule - On Campus - Michigan Resident			
Credits Completed	Years Promised	2005-2006 Rate	2004-2005 Rate
New students	4*	\$ 213	179.15
Freshmen up to 25 credits	4*	213	179.15
Sophomores 26-55 credits	3*	211	179.15
Juniors 56-85 credits	2*	210	179.15
Seniors 86-100 credits	2	208	179.15
Seniors w/more than 100 credits	1	179	179.15
Seniors (6 yrs) w/more than 100 credits	1	150	179.15
Seniors (7 yrs) w/more than 100 credits	1	149	179.15

Tuition and Fees Comparison				
	2005-2006	2004-2005	Dollar Amount Change	Percent Change
Tuition	\$ 5,868	\$ 4,609	\$1,259.00	
Enrollment Fee	0	160	-160.00	
Student Activity Center Fee	0	100	-100.00	
Campus Programming Fee	0	50	-50.00	
Student Technology Fee	0	220	-220.00	
Campus Improvement Fee	0	75	-75.00	
Library Fee	0	150	-150.00	
Student Publication Fee	0	10	-10.00	
Total	\$ 5,868	\$ 5,364	\$494.00	9.2%

Undergraduate Tuition Rate Schedule - Out of State Resident			
Credits Completed	Years Promised	2005-2006 Rate	2004-2005 Rate
New students	4*	\$ 495	\$ 415.90
Freshmen up to 25 credits	4*	495	415.90
Sophomores 26-55 credits	3*	491	415.90
Juniors 56-85 credits	2*	487	415.90
Seniors 86-100 credits	2	482	415.90
Seniors w/more than 100 credits	1	416	415.90
Seniors (6 yrs) w/more than 100 credits	1	349	415.90
Seniors (7 yrs) w/more than 100 credits	1	345	415.90

Residential Hall Rates Based on a 19-Meal Plan				
	2005-2006	2004-2005	Dollar Amount Change	Percent Change
Calculated for 2 yrs starting fall 2005	\$ 6,376	\$ 6,160	\$216.00	3.50%

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

Credit by Examination	\$ 40
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Tuition and Fees – Prof Ed

The 2005-2006 budgeted revenue of \$38,339,776 is a 3 percent increase over the 2004-2005 budgeted revenue of \$37,188,886. This level of revenue for 2005-2006 will result in a net return to the General Fund/Reserve of \$4,200,000. The 2005-2006 budgeted returns will remain the same as the 2004-2005 budgets.

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

Investment Income

Annually the investment income has been one of the funding sources for the base-operating budget. For 2005-2006 budget the investment income remains the same at \$1,200,000 and will be used to fund the base-operating budget.

Department and Activity Revenue

Revenue is attributed to the budget center that earns it. The 2004-2005 original department and activity revenue budget was \$9,641,308. This same category for 2005-2006 decreased by a 1.2 percent to total of \$9,523,388.

The decrease is attributable to some of the budget reductions that occurred in 2003-04 that were reflected as Other Revenue.

The remaining accounts in this category are projecting no increase or a slight increase over the 2004-2005 budgets.

EXPENDITURES

A number of issues will impact numerous functional expenditure categories in the 2005-2006 fiscal year budgets:

1. The Other Compensation section of the budget did not receive a 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. Individual budget increases have been included, however, as approved through the annual Budget Review process or reallocations made by account directors.
2. The Supplies & Equipment category has not received a general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed in other ways to deal with individual account issues as opposed to a general increase.
3. University contributions to employee benefit programs are budgeted at the individual account level. Benefit budgets are zero based for all filled positions and the budget attributable to vacancies is established based on the “average marginal” costs of the vacant positions. This “average marginal” percentage will reflect the average of individuals that select full family coverage, two-person coverage, single or no coverage for typical health and dental type benefits.
4. The budget detail places 68.18 percent of the expected Student Technology Fee revenue into one computing support expenditure budget account for student technology purposes. The remaining 31.82 percent of the revenue from this fee is budgeted as part of the General Fund in the Central Administration center. This account is used to transfer funds from the General Fund to the SAP Campus Management Project.

Staff Positions

The 2005-2006 General Fund Staff FTE includes the following components:

Budgeted Positions	801.692
Soft Funded Positions	<u>96.590</u>
Total Staff	<u><u>898.282</u></u>

The number of General Fund staff positions have increased by 8.945 and the soft funded positions increased by .83 for a total increase of 9.775; or a 1.1 percent increase from the 2004-2005 original budgeted level of 888.507. Account directors through the use of their departmental resources create soft funded positions, and account directors are responsible for all salaries and benefits associated with the positions as well as future compensation increases. These were funded by reallocation of existing funds.

Faculty Positions

The 2005-06 General Fund budget includes 708 regular faculty (tenured/tenure track) positions, a net increase of 5 from 2004-05.

As of August 15, 2005, 32 new regular faculty have been hired for the fall 2005, and 35 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular faculty this fall is 632,

a net decrease of 1.0 from the 2004-05 fiscal year and a net increase of 22 from the 2003-04 number.

Tenured/Tenure-Track	2002-2003	2003-2004	2004-2005	2005-2006
Total Positions	693	700	703	708
Filled Positions	632	654	642	632
Budgeted FTE	697.9	705.9	697.7	719.42

The number of regular and temporary faculty FTE (full-time equivalent) employed by CMU during 2004-05 was 942.6. Employed FTE includes summer assignments and grant assignments, but excludes leaves without pay and reduced assignments. The 2004-05 faculty FTE decreased by 13.2 FTE over the 2003-04 FTE.

Employed FTE	2001-2002	2002-2003	2003-2004	2004-05
Tenured/Tenure-Track	644.1	672.9	698.3	682.6
Temporary	280.4	283.0	257.5	260.0
Total Employed FTE	924.5	955.9	955.8	942.6

**CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET - GENERAL FUND
EXPENDITURE DETAILS**

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES								2005-2006 TOTAL EXPENSES	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD/ RETURNS		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS						
ACADEMIC CENTERS															
<u>SCIENCE & TECHNOLOGY</u>															
BIOLOGY	21100	3,491,500	0	0	3,491,500	1,824,131	348,051	30,900	890,166	3,093,248	261,387			3,354,635	136,865
BEAVER ISLAND	21101	0	0	156,000	156,000	43,355	8,559	50,000	16,308	118,222	141,394			259,616	(103,616)
CHEMISTRY	21104	2,293,248	0	0	2,293,248	1,380,850	243,769	28,500	650,000	2,303,119	219,327			2,522,446	(229,198)
GEOGRAPHY	21125	3,041,225	0	0	3,041,225	1,292,732	33,301	20,400	538,500	1,884,933	82,138			1,967,071	1,074,154
ENVIRONMENTAL STUDIES	21127	79,489	0	0	79,489	53,394	0	0	17,538	70,932	8,600			79,532	(43)
GEOLOGY	21130	816,944	0	0	816,944	555,680	35,734	16,600	234,293	842,307	95,092			937,399	(120,455)
INDUSTRIAL & ENGINEERING TECHNOLOGY	21137	1,415,144	0	0	1,415,144	1,255,436	132,337	21,200	546,127	1,955,100	156,864			2,111,964	(696,820)
MATHEMATICS	21140	6,336,304	0	0	6,336,304	3,110,461	55,432	14,000	1,189,380	4,369,273	75,728			4,445,001	1,891,303
COMPUTER SCIENCE	21141	1,927,514	0	0	1,927,514	1,396,961	33,675	5,800	533,675	1,970,111	65,519			2,035,630	(108,116)
PHYSICS	21149	1,741,078	0	0	1,741,078	1,056,955	194,396	9,100	492,938	1,753,389	70,957			1,824,346	(83,268)
RADIATION SAFETY OFFICER	21180	0	0	0	0	0	0	0	0	0	10,488			10,488	(10,488)
SCIENCE GRAD RESEARCH ASSISTANTSHIP	22030	0	0	0	0	191,363	0	0	88,088	279,451	0			279,451	(279,451)
PEARCE COMPUTER CENTER	24410	0	0	0	0	0	136,476	9,800	55,672	201,948	50,520			252,468	(252,468)
SCIENCE II LIQUID NITROGEN	24540	0	0	0	0	0	0	0	0	0	16,600			16,600	(16,600)
HAZARDOUS WASTE DISPOSAL	24545	0	0	0	0	0	0	0	0	0	35,000			35,000	(35,000)
DEVELOPMENT OFFICER-SCIENCE & TECHNOLOGY	24616	0	0	0	0	0	39,207	0	9,001	48,208	12,500			60,708	(60,708)
DEAN - SCIENCE AND TECHNOLOGY	24617	0	0	0	0	111,144	571,827	3,500	272,510	958,981	63,113			1,022,094	(1,022,094)
PROGRAM ACTIVITY - SCIENCE AND TECHNOLOGY	24618	0	0	0	0	4,984	0	2,650	1,097	8,731	52,666			61,397	(61,397)
RECRUITING- SCIENCE & TECHNOLOGY	24619	0	0	0	0	0	0	0	0	0	19,000			19,000	(19,000)
NEITHERCUT WOODLANDS	24650	0	0	0	0	0	0	0	0	0	3,600			3,600	(3,600)
SCIENCE & TECHNOLOGY SUBTOTAL		21,142,446	0	156,000	21,298,446	12,277,446	1,832,764	212,450	5,535,293	19,857,953	0	1,440,493	0	21,298,446	0
<u>COMMUNICATION & FINE ARTS</u>															
ART	21602	2,412,139	0	38,741	2,450,880	1,051,324	110,755	6,954	467,287	1,636,319	75,907			1,712,226	738,654
BROADCAST AND CINEMATIC ARTS	21603	1,917,908	0	0	1,917,908	1,034,275	81,855	11,294	457,136	1,584,560	112,178			1,696,738	221,171
BCA LAB EQUIPMENT	21604	0	0	0	0	0	0	0	0	0	35,000			35,000	(35,000)
IPR CURRICULUM	21620	93,813	0	0	93,813	49,722	0	0	16,901	66,623	5,908			72,531	21,282
JOURNALISM	21638	1,937,192	0	0	1,937,192	1,026,019	33,738	5,841	404,253	1,469,851	29,470			1,499,321	437,871
MUSIC EVENTS	21646	0	0	0	0	0	0	56,500	0	56,500	18,700			75,200	(75,200)
MUSIC	21647	2,588,353	0	39,165	2,627,518	2,411,386	290,643	33,470	1,070,169	3,805,668	61,635			3,867,303	(1,239,785)
MUSIC ACTIVITIES	21648	0	0	0	0	0	0	0	0	0	58,800			58,800	(58,800)
MUSIC EQUIP REPAIR & REPLACEMENT	21649	0	0	0	0	0	0	0	0	0	134,667			134,667	(134,667)
SPEECH COMMUNICATION AND DRAM ARTS	21670	4,133,199	0	0	4,133,199	1,970,329	208,305	15,921	864,701	3,059,256	52,198			3,111,454	1,021,745
SPEECH AND DRAMA ACTIVITIES	21671	0	0	0	0	0	0	0	0	0	65,364			65,364	(65,364)
MUSEUM FOR CULTURAL & NATURAL HISTORY	24240	0	0	0	0	0	0	0	0	0	65,852			65,852	(65,852)
DEVELOPMENT-CCFA	24666	0	0	0	0	0	49,082	0	22,219	71,301	1,278			72,579	(72,579)
DEAN - COMMUNICATION & FINE ARTS	24667	0	0	0	0	44,375	392,521	18,050	168,350	623,296	12,142			635,438	(635,438)
PROG ACT - COMMUNICATION & FINE ARTS	24668	0	0	0	0	488	0	4,000	0	4,488	666			5,154	(5,154)
STUDENT PERFORMING ARTS-TRAVEL	25015	0	0	0	0	0	0	0	0	0	7,284			7,284	(7,284)
MUSIC-BAND	25813	0	0	0	0	0	0	0	0	0	20,000			20,000	(20,000)
MUSIC THEATRE SCHOLARSHIPS	28204	0	0	0	0	0	0	0	0	0	25,600			25,600	(25,600)
COMMUNICATION & FINE ARTS SUBTOTAL		13,082,603	0	77,906	13,160,509	7,587,917	1,166,898	152,030	3,471,016	12,377,861	0	782,649	0	13,160,509	(0)
<u>HUMANITIES, SOCIAL & BEHAV SCIENCES</u>															
ENGLISH	21715	4,846,121	0	0	4,846,121	3,309,903	68,474	5,900	1,373,109	4,757,386	34,680			4,792,066	54,055
ENGLISH LANGUAGE INSTITUTE	21716	0	0	0	0	134,218	53,435	0	29,031	216,684	5,917			222,601	(222,601)
BASIC WRITING PROGRAM	21717	0	0	0	0	45,714	0	30,000	22,184	97,898	6,072			103,970	(103,970)
PSYCHOLOGY	21720	3,980,382	0	0	3,980,382	2,889,546	118,997	14,195	1,416,831	4,439,569	38,743			4,478,312	(497,929)
PSYCHOLOGY INTERN SUPERVISION	21721	0	0	0	0	0	0	0	0	0	1,664			1,664	(1,664)
PSYCHOLOGY TRAINING & CONSULTATION CTR	21722	0	0	0	0	0	69,000	0	15,971	84,971	84,971			84,971	(84,971)
CMU/STRATHCLYDE HISTORY PHD	21732	0	0	0	0	0	0	0	0	0	3,392			3,392	(3,392)
HISTORY	21735	2,565,296	0	0	2,565,296	1,565,830	49,448	3,740	634,903	2,253,920	19,052			2,272,972	292,324
FOREIGN LANGUAGE-LITERATURE & CULTURE	21740	1,662,174	0	0	1,662,174	1,142,443	28,371	9,136	475,439	1,655,388	17,573			1,672,962	(10,788)
MILITARY SCIENCE	21745	99,469	0	0	99,469	0	33,696	1,955	13,903	49,554	9,046			58,601	40,869
POLITICAL SCIENCE	21750	1,939,834	0	0	1,939,834	1,015,812	35,027	3,400	436,876	1,491,115	13,240			1,504,355	435,480
PHILOSOPHY & RELIGION	21755	2,312,207	0	0	2,312,207	1,255,310	33,446	4,000	505,583	1,798,339	13,261			1,811,600	500,606
SOCIOLOGY & ANTHROPOLOGY & SOCIAL WORK	21765	3,110,374	0	0	3,110,374	1,951,127	57,132	0	809,123	2,817,382	23,894			2,841,276	269,097
WOMEN'S STUDIES	21770	4,434	0	0	4,434	18,750	0	1,100	6,563	26,413	3,276			29,689	(25,255)
HSBS COMPUTER LAB	24405	0	0	0	0	0	31,465	0	12,331	43,796	649			44,445	(44,445)
DEAN - HUMAN, SOCIAL & BEH. SCIENCES	24677	180,810	0	0	180,810	0	402,368	2,785	156,342	561,495	5,500			566,994	(386,185)
PROG ACT - HUM, SOC & BEH SCIENCES	24678	0	0	0	0	11,595	0	0	2,954	14,549	5,500			20,049	(20,049)
NEUROSCIENCE	24730	0	0	0	0	0	0	0	0	0	4,160			4,160	(4,160)
SOCIAL WORK	24734	0	0	0	0	0	23,625	5,100	5,203	33,928	10,473			44,401	(44,401)

CENTRAL MICHIGAN UNIVERSITY
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EXPENDITURE DETAILS

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							OVERHEAD/ RETURNS	2005-2006 TOTAL EXPENSES	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS						
COLLEGE OF DEVELOPMENT OFFICE EXPENSES	24676	0	0	0	0	0	37,409	0	14,695	52,104	0	8,520	0	60,624	(60,624)
RECRUITING - HUM, SOC & BEH SCIENCES	24679	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIFFIN ENDOWED CHAIR	24681	0	0	0	0	56,550	0	0	25,448	81,998	0	0	0	81,998	(81,998)
HUMANITIES, SOCIAL & BEHAV SCIENCES SUBTOTAL		20,701,101	0	0	20,701,101	13,396,797	1,041,893	81,311	5,956,489	20,476,489	0	224,612	0	20,701,101	(0)
EDUCATION & HUMAN SERVICES															
TEACHER ED & PROFESSIONAL DEVELOPMENT	21300	5,302,104	0	0	5,302,104	2,880,680	92,269	3,019	1,165,725	4,141,693	0	54,410	0	4,196,103	1,106,001
EHS-CSS ADMISSIONS	21320	0	0	0	0	0	118,113	0	35,464	153,577	0	40,000	0	193,577	(193,577)
EHS-CSS MID-TIER	21321	0	0	0	0	0	70,491	0	29,794	100,285	0	0	0	100,285	(100,285)
EHS-CSS CERTIFICATION	21322	0	0	0	0	0	101,703	0	56,115	157,818	0	0	0	157,818	(157,818)
EHS-CSS OPERATIONS	21330	0	0	0	0	0	0	1,200	0	1,200	0	30,828	0	32,028	(32,028)
COUNSELING & SPECIAL EDUCATION	21340	1,323,773	0	0	1,323,773	933,302	44,783	1,562	389,649	1,369,299	0	19,896	0	1,389,192	(65,419)
EDUCATION ADMIN & COMMUNITY LEADERSHIP	21350	346,213	0	0	346,213	896,881	41,205	4,219	371,124	1,313,229	0	19,339	0	1,332,768	(986,555)
HUMAN ENVIRONMENTAL STUDIES	21360	4,326,380	0	0	4,326,380	1,950,898	268,008	0	865,810	3,084,716	0	40,482	0	3,125,198	1,201,182
RECREATION PARK & LEISURE SERVICES	21391	1,567,193	0	0	1,567,193	755,544	121,068	890	341,347	1,218,849	0	42,824	0	1,261,673	305,520
INSTRUCTIONAL MATERIALS CENTER	24160	0	0	0	0	0	76,170	3,470	36,144	115,784	0	20,980	0	136,764	(136,764)
DEVELOPMENT - EHS	24635	0	0	0	0	0	33,419	0	9,982	43,400	0	20,000	0	63,400	(63,400)
DEAN-EDUCATION & HUMAN SERVICES	24636	0	0	0	0	0	363,521	640	111,784	475,945	0	99,437	0	575,382	(575,382)
PROGRAM ACTIVITY - EDUC & HUMAN SERVICES	24638	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RECRUITMENT-EHS	24639	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	(10,000)
EHS-CSS ADMINISTRATION	24755	0	0	0	0	0	179,204	0	55,958	235,162	0	56,312	0	291,474	(291,474)
EDUCATION & HUMAN SERVICES SUBTOTAL		12,865,663	0	0	12,865,663	7,417,305	1,509,953	15,000	3,468,897	12,411,155	0	454,508	0	12,865,663	0
BUSINESS ADMINISTRATION															
ACCOUNTING	21200	1,887,303	0	0	1,887,303	1,616,245	35,630	1,450	564,332	2,217,657	0	572	0	2,218,229	(330,926)
ECONOMICS	21210	2,367,872	0	0	2,367,872	1,463,062	31,845	3,231	584,803	2,082,941	0	14,794	0	2,097,735	270,137
ENTREPRENEURSHIP	21220	307,591	0	0	307,591	30,991	122,348	0	62,068	215,407	0	294	0	215,701	91,890
BUSINESS INFORMATION SYSTEMS	21230	2,121,370	0	0	2,121,370	1,661,919	35,630	2,031	612,129	2,311,708	0	4,054	0	2,315,762	(194,392)
MANAGEMENT	21240	1,966,953	0	0	1,966,953	1,453,290	32,781	1,500	521,242	2,008,813	0	2,969	0	2,011,782	(44,829)
MARKETING/HOSPITALITY SERVICES	21250	2,682,066	0	0	2,682,066	1,641,769	36,171	1,700	580,415	2,260,056	0	0	0	2,260,056	422,010
FINANCE & LAW	21280	2,728,920	0	0	2,728,920	1,537,890	35,630	2,031	512,400	2,087,951	0	7,942	0	2,095,893	633,027
CBA TECHNOLOGY SERVICES	24420	0	0	0	0	0	193,509	98,091	75,333	366,933	0	37,799	0	404,732	(404,732)
DEVELOPMENT OFFICER - CBA	24626	0	0	0	0	0	90,894	0	39,479	130,373	0	12,436	0	142,809	(142,809)
DEAN - CBA	24627	0	0	0	0	24,922	379,746	26,100	144,620	575,388	0	69,665	0	645,053	(645,053)
PROGRAM ACTIVITY - CBA	24628	0	0	0	0	0	0	0	0	0	0	85	0	85	(85)
STUDENT SERVICES CENTER-CBA	24634	540,475	0	0	540,475	0	174,742	10,000	58,548	243,290	0	0	0	243,290	297,185
SAP UNIV ALLIANCE PROGRAM	24705	0	0	72,500	72,500	12,360	0	0	2,702	15,062	0	8,861	0	23,923	48,577
BUSINESS ADMINISTRATION SUBTOTAL		14,602,550	0	72,500	14,675,050	9,442,447	1,168,926	146,134	3,758,072	14,515,579	0	159,471	0	14,675,050	(0)
HEALTH PROFESSIONS															
PHYSICAL EDUCATION/SPORT	21380	3,254,262	0	52,000	3,306,262	1,388,446	52,794	22,000	572,810	2,036,050	0	69,100	0	2,105,150	1,201,112
SCHOOL OF HEALTH SCIENCES	21810	2,725,573	0	36,500	2,762,073	1,298,328	59,217	27,900	529,586	1,915,031	0	75,400	0	1,990,431	771,642
PHYSICIAN ASSISTANT	21830	875,842	0	166,000	1,041,842	504,974	31,824	0	183,334	720,132	0	63,600	0	783,732	258,110
PHYSICAL THERAPY PROGRAM	21840	709,542	0	134,500	844,042	786,488	27,851	0	281,952	1,096,292	0	50,220	0	1,146,512	(302,469)
DOCTOR OF HEALTHCARE ADMINISTRATION	21850	678,421	0	0	678,421	426,452	26,073	0	128,294	580,819	0	97,602	0	678,421	0
COMMUNICATION DISORDERS	21890	1,877,743	0	0	1,877,743	1,238,306	544,070	22,309	622,238	2,426,922	0	15,000	0	2,441,922	(564,179)
CHP VIVARIUM	22045	0	0	0	0	0	50,584	12,500	24,158	87,242	0	26,500	0	113,742	(113,742)
CHP CARLS CENTER	23030	0	0	0	0	0	168,165	0	67,171	235,336	0	15,000	0	250,336	(250,336)
DEVELOPMENT OFFICER-HEALTH PROFESSIONS	24685	0	0	0	0	0	25,750	0	10,097	35,847	0	23,568	0	59,415	(59,415)
DEAN - HEALTH PROFESSIONS	24687	37,349	0	0	37,349	0	377,410	6,500	124,406	508,316	0	9,071	0	517,386	(480,037)
PROG ACT - HEALTH PROFESSIONS	24688	0	0	12,000	12,000	61,006	0	0	10,314	71,320	0	2	0	71,322	(59,321)
RECRUITING - HEALTH PROFESSIONS	24689	0	0	0	0	0	0	0	0	0	0	29,000	0	29,000	(29,000)
CHP ADMISSIONS & ENROLLMENT	24691	0	0	0	0	0	45,608	0	15,382	60,990	0	33,000	0	93,990	(93,990)
CHP TECHNOLOGY SERVICES	24692	0	0	0	0	0	183,736	0	75,139	258,875	0	19,500	0	278,375	(278,375)
HEALTH PROFESSIONS SUBTOTAL		10,158,732	0	401,000	10,559,732	5,704,000	1,593,082	91,209	2,644,879	10,033,170	0	526,562	0	10,559,732	0
ACADEMIC CENTER TOTALS		92,553,096	0	707,406	93,260,502	55,825,912	8,313,516	698,134	24,834,646	89,672,208	0	3,588,294	0	93,260,502	(0)
SERVICE CENTERS															
ACADEMIC ADMINISTRATION															
HONORS PROGRAM	21920	106,269	346,920	0	453,189	84,505	132,253	86,638	86,900	390,296	0	62,893	0	453,189	0
FIRST YEAR EXPERIENCE	21940	103,478	0	0	103,478	0	0	72,550	0	72,550	0	6,196	24,732	103,478	0
FACULTY CENTER FOR INNOVATIVE TEACHING	24300	0	635,770	0	635,770	0	376,242	19,200	152,797	548,239	0	87,531	0	635,770	0
CLAS/ETS INIT ACT	24425	0	1,001	30,205	31,206	0	24,414	0	6,792	31,206	0	0	0	31,206	0
ACADEMIC RESERVE-GF	24600	0	0	0	0	0	0	0	0	0	0	545,777	(545,777)	0	0
ACADEMIC ADMINISTRATION	24605	0	283,531	0	283,531	0	194,540	0	73,615	268,155	0	15,376	0	283,531	0

CENTRAL MICHIGAN UNIVERSITY
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EXPENDITURE DETAILS

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							OVERHEAD/ RETURNS	2005-2006 TOTAL EXPENSES	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS							
MUSIC LICENSE FEES PAYMENTS	24606	0	13,500	0	13,500	0	0	0	0	0	0	13,500		13,500	0	
HEALTH PROFESSIONS BUILDING OPENING FUNDS	24656	0	617,601	0	617,601	0	0	0	0	0	0	617,601		617,601	0	
FACULTY PERSONNEL SERVICES	24662	0	598,400	0	598,400	0	402,138	6,200	162,800	571,138	0	27,262		598,400	0	
PROG ACT - ACADEMIC	24663	0	2,080,140	0	2,080,140	1,133,063	143,081	20,400	272,177	1,568,720	0	511,420		2,080,140	0	
GEN ED COORDINATOR EXPENSES	24715	0	39,013	0	39,013	18,750	0	12,700	6,563	38,013	0	1,000		39,013	0	
ACCREDITATION	24740	0	31,000	0	31,000	0	0	0	0	0	0	31,000		31,000	0	
OUTCOME ASSESSMENT	24765	0	20,000	0	20,000	0	0	0	0	0	0	20,000		20,000	0	
CMU LIFE	25100	186,000	0	0	186,000	0	0	165,158	0	165,158	0	20,842		186,000	0	
FRAMEWORK	25110	0	6,200	0	6,200	0	0	2,300	0	2,300	0	3,900		6,200	0	
PROVOST OFFICE	26140	0	449,317	0	449,317	0	272,083	0	93,425	365,508	0	83,809		449,317	0	
FACULTY BARGAINING	26165	0	10,000	0	10,000	0	0	10,000	0	10,000	0	0		10,000	0	
ACADEMIC AFFAIRS	26200	0	354,865	0	354,865	0	211,140	4,600	73,525	289,265	0	65,600		354,865	0	
CURRICULUM & ASSESSMENT	26210	0	105,149	0	105,149	0	66,950	0	21,689	88,639	0	16,510		105,149	0	
ACADEMIC SENATE	26360	0	77,041	0	77,041	18,750	30,536	5,000	15,390	69,676	0	7,365		77,041	0	
INSTITUTIONAL RESEARCH	26385	0	289,946	0	289,946	0	196,429	0	70,471	266,900	0	23,046		289,946	0	
SERVICE ACTIVITY AWARDS	26550	0	27,917	0	27,917	0	0	0	0	0	0	27,917		27,917	0	
CLASSROOM FURNITURE	27510	0	17,200	0	17,200	0	0	0	0	0	0	17,200		17,200	0	
ACADEMIC ADMINISTRATION SUBTOTAL		395,747	6,004,510	30,205	6,430,462	1,255,068	2,049,806	404,746	1,036,142	4,745,762	0	2,205,745	(521,045)	6,430,462	0	
GRADUATE STUDIES																
RESEARCH COMMITTEE	22000	0	204,800	0	204,800	0	0	0	0	0	0	204,800		204,800	0	
RESEARCH PROFESSORSHIP	22020	0	62,479	0	62,479	46,281	0	0	16,198	62,479	0	0		62,479	0	
UNDERGRAD RESEARCH SUPPORT	22204	0	49,907	0	49,907	0	11,908	0	4,398	16,306	0	33,601		49,907	0	
GRADUATE OFFICE RESEARCH SUPPORT	22600	0	33,000	0	33,000	0	0	0	0	0	0	33,000		33,000	0	
INSTITUTIONAL MATCH	22952	0	1,000	0	1,000	0	0	0	0	0	0	1,000		1,000	0	
GRADUATE OFFICE	24660	0	624,652	130,000	754,652	0	459,328	0	186,119	645,447	0	109,205		754,652	0	
GRADUATE PROGRAM SUPPORT	24661	0	672,992	0	672,992	334,776	0	3,311	217,106	555,193	0	117,799		672,992	0	
MSA PROGRAM	24665	239,397	44,883	20,000	304,280	132,605	75,803	0	87,143	295,552	0	8,728		304,280	0	
OFFICE OF RESEARCH	26150	0	301,269	0	301,269	0	215,877	0	84,082	299,959	0	1,310		301,269	0	
FUNDING FOR NEW INITIATIVES ACTIVITIES	26158	0	450,000	0	450,000	0	0	0	0	0	0	450,000		450,000	0	
RESEARCH EXCELLENCE FUND	11050	0	424,736	0	424,736	0	0	0	0	0	0	424,736		424,736	0	
GRADUATE STUDIES SUBTOTAL		239,397	2,869,717	150,000	3,259,114	513,662	762,916	3,311	595,046	1,874,935	0	1,384,179	0	3,259,114	0	
LIBRARY																
LIBRARY-GENERAL	24100	77,542	3,449,066	57,200	3,583,808	679,570	1,375,186	320,900	847,780	3,223,435	0	360,373		3,583,808	0	
LIBRARY-ACQUISITIONS	24120	2,775,000	651,027	0	3,426,027	0	0	0	0	0	0	3,426,027		3,426,027	0	
LIBRARY-CLARKE HISTORICAL	24200	0	519,410	0	519,410	108,389	186,567	11,800	139,249	446,005	0	73,405		519,410	0	
MICHIGAN HISTORICAL REVIEW	24210	0	29,558	16,500	46,058	0	14,664	11,200	3,944	29,808	0	16,250		46,058	0	
LIBRARY SUBTOTAL		2,852,542	4,649,061	73,700	7,575,303	787,959	1,576,417	343,900	990,973	3,699,248	0	3,876,055	0	7,575,303	0	
COMPUTING SUPPORT																
LIR TECHNICAL MAINTENANCE	24310	0	265,198	0	265,198	0	168,896	25,500	65,530	259,926	0	5,272		265,198	0	
SAP MAINTENANCE COSTS	26308	0	315,622	0	315,622	0	0	0	0	0	0	315,622		315,622	0	
TECHNOLOGY OPERATIONS	26327	0	4,001,894	0	4,001,894	0	2,370,049	29,200	905,251	3,304,500	0	1,263,136	(565,742)	4,001,894	0	
PC REPAIR	26328	0	89,788	0	89,788	0	86,465	53,000	44,273	183,738	0	23,677	(117,627)	89,788	0	
HELP DESK OPERATIONS	26329	0	168,630	0	168,630	0	186,245	65,000	64,337	315,582	0	23,112	(170,064)	168,630	0	
INFORMATION TECHNOLOGY	26376	0	272,225	0	272,225	0	198,949	0	72,698	271,647	0	578		272,225	0	
STUDENT TECHNOLOGY UPGRADES	26377	2,802,198	0	0	2,802,198	0	0	0	0	0	0	2,802,198		2,802,198	0	
COMPUTING SUPPORT SUBTOTAL		2,802,198	5,113,358	0	7,915,556	0	3,010,604	172,700	1,152,090	4,335,394	0	4,433,595	(853,433)	7,915,556	0	
DEAN OF STUDENTS																
CMU VOLUNTEER CENTER	23020	0	50,988	0	50,988	0	0	0	0	0	0	50,988		50,988	0	
LEADERSHIP INSTITUTE	24646	0	88,190	0	88,190	0	55,042	0	14,060	69,102	0	19,088		88,190	0	
STUDENT ORG FUNDING	25300	800,000	0	0	800,000	0	0	0	0	0	0	800,000		800,000	0	
CAREER SRVCS & RES CENTER	25800	0	553,004	0	553,004	0	336,046	11,900	140,956	488,902	0	64,102		553,004	0	
COUNSELING CENTER	25805	0	666,443	0	666,443	424,443	27,810	100	196,755	649,108	0	17,335		666,443	0	
ACADEMIC ADVISING SERVICES	25826	200,916	234,146	12,250	447,312	0	300,278	8,050	126,145	434,473	0	12,839		447,312	0	
TUTORIAL SERVICES PROGRAM	25827	0	13,300	0	13,300	0	0	9,300	0	9,300	0	4,000		13,300	0	
FINANCIAL AID	25830	0	1,186,927	161,000	1,347,927	0	827,388	14,300	371,235	1,212,923	0	135,004		1,347,927	0	
ADMISSIONS OFFICE	25850	0	1,343,991	425,000	1,768,991	0	793,731	15,300	332,512	1,141,543	0	1,768,991		1,768,991	0	
ORIENTATION	25860	0	(0)	334,443	334,443	0	26,354	63,245	16,171	105,770	0	192,649	36,023	334,443	0	
REGISTRAR & RECORDS	25870	0	2,043,164	0	2,043,164	0	1,297,003	65,800	626,144	1,988,946	0	54,218		2,043,164	0	
STUDENT LIFE	25900	0	243,539	0	243,539	0	169,564	5,200	53,791	228,555	0	14,984		243,539	0	
DEAN OF STUDENTS	25924	0	229,429	285,857	515,286	15,000	335,893	4,800	111,741	467,235	0	48,051		515,286	0	
PROG ACT - DEAN OF STUDENTS	25925	0	38,003	0	38,003	0	0	2,437	0	2,437	0	35,566		38,003	0	
SEXUAL ASSAULT SERVICES	25926	0	6,000	0	6,000	0	0	0	0	0	0	6,000		6,000	0	
CATALOGS & BULLETINS	26730	0	71,000	0	71,000	0	0	0	0	0	0	71,000		71,000	0	
DEAN OF STUDENTS SUBTOTAL		1,000,916	6,768,124	1,218,550	8,987,590	439,443	4,168,909	200,432	1,989,510	6,798,294	0	2,153,273	36,023	8,987,590	0	
DIVERSITY																

CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET - GENERAL FUND
EXPENDITURE DETAILS

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							OVERHEAD/ RETURNS	2005-2006 TOTAL EXPENSES	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS						
STUDY ABROAD	24520	0	89,450	0	89,450	0	0	0	0	0	0	89,450		89,450	0
INTERNATIONAL STUDENT SCHOLAR & RECRUITING	24521	0	42,064	0	42,064	0	0	0	0	0	0	42,064		42,064	0
OIE GENERAL OPERATIONS	24522	213,322	518,779	43,800	775,901	0	343,883	10,000	150,826	504,509	213,322	58,070		775,901	0
FACULTY INTERNATIONAL DEVELOPMENT	24523	0	20,000	0	20,000	0	0	0	0	0	0	20,000		20,000	0
GAY & LESBIAN PROG	25480	0	36,572	0	36,572	2,350	14,282	0	6,990	23,622	0	12,950		36,572	0
STUDENT DISABILITY SERVICE	25807	0	266,505	0	266,505	0	173,605	3,000	56,336	232,941	0	33,564		266,505	0
INSTRUCTOR WAGES	25811	0	54,300	0	54,300	0	0	48,300	0	48,300	0	6,000		54,300	0
NATIVE AMERICAN PROGRAM	25812	0	70,864	0	70,864	0	33,475	800	12,509	46,784	0	24,080		70,864	0
ACADEMIC AND CAREER EMPOWERMENT	25814	0	40,000	0	40,000	0	0	7,000	0	7,000	0	33,000		40,000	0
MINORITY STUDENT SERVICES	25815	0	358,388	0	358,388	31,548	193,448	1,416	99,763	326,176	0	32,212		358,388	0
MINORITY DIVERSITY	25816	0	29,077	0	29,077	0	0	0	0	0	0	29,077		29,077	0
MULTI-CULTURAL PROGRAMS	25817	0	111,205	0	111,205	0	72,293	2,500	23,026	97,819	0	13,386		111,205	0
OFFICE FOR DIVERSITY	25819	0	240,981	0	240,981	0	144,727	0	57,369	202,096	0	38,885		240,981	0
DIVERSITY PROGRAM ACTIVITY	25821	0	8,200	0	8,200	0	0	0	0	0	0	8,200		8,200	0
KCP COLLEGE DAY	25855	0	42,049	0	42,049	0	0	0	0	0	0	42,049		42,049	0
MARTIN LUTHER KING	11001	0	206,891	0	206,891	0	0	0	0	0	0	206,891		206,891	0
DIVERSITY SUBTOTAL		213,322	2,135,326	43,800	2,392,447	33,898	975,513	73,016	406,821	1,489,248	213,322	689,878	0	2,392,447	0
FINANCE & ADMINISTRATIVE SERVICES															
UNIVERSITY PARK LEASES	26107	0	0	22,800	22,800	0	0	0	0	0	0	22,800		22,800	0
UNIVERSITY ATTORNEY	26130	0	475,362	0	475,362	0	316,370	2,200	106,169	424,739	0	50,623		475,362	0
FINANCIAL PLANNING AND BUDGETS	26155	0	253,375	0	253,375	0	154,149	5,800	70,898	230,847	0	22,528		253,375	0
VICE PRES - BUSINESS & FINANCE	26300	0	274,797	0	274,797	0	204,822	2,354	59,895	267,071	0	7,726		274,797	0
FAS PROGRAM ACTIVITY-GF	26303	0	0	0	0	0	0	0	0	0	0	680,932	(680,932)	0	0
FINANCE CONTINGENCY	26319	0	412,207	0	412,207	0	0	0	0	412,207	0	0		412,207	0
LEGAL SERVICES	26330	0	57,822	0	57,822	0	0	0	0	0	0	57,822		57,822	0
DEPARTMENT OF PUBLIC SAFETY	26630	0	1,581,961	0	1,581,961	0	940,311	47,275	387,808	1,375,394	0	206,567		1,581,961	0
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		0	3,055,523	22,800	3,078,323	0	1,615,652	57,629	624,770	2,298,050	0	1,461,205	(680,932)	3,078,323	0
FINANCIAL SERVICES & REPORTING															
FINANCE INFORMATION SYSTEMS	26163	0	147,534	0	147,534	0	89,858	0	30,962	120,820	0	26,714		147,534	0
SAP IMP TM - FINANCIAL AFFAIRS	26304	0	193,486	0	193,486	0	120,200	2,266	52,725	175,191	0	18,295		193,486	0
SO FOR FINANCIAL SERVICES & REPORTING	26320	0	225,192	0	225,192	0	168,398	0	54,372	222,770	0	2,422		225,192	0
RISK MANAGEMENT & INSURANCE	26400	0	149,292	0	149,292	0	105,764	600	38,142	144,506	0	4,786		149,292	0
INSURANCE	26405	0	432,000	0	432,000	0	0	0	0	0	0	432,000		432,000	0
EXTERNAL AUDIT	26415	0	51,488	0	51,488	0	0	4,400	0	4,400	0	67,388	(20,300)	51,488	0
OFFICE OF CONTROLLER	26420	0	157,309	0	157,309	0	110,116	500	37,855	148,471	0	8,838		157,309	0
ACCOUNTING SERVICES	26430	0	510,425	0	510,425	0	362,061	2,500	139,482	504,043	0	64,850	(58,468)	510,425	0
BANK SERVICE CHARGES REC	26435	0	140,000	0	140,000	0	0	0	0	0	0	140,000		140,000	0
RECEIVABLE ACCOUNTING	26440	0	575,243	450,000	1,025,243	0	598,306	8,000	300,538	906,844	0	118,399		1,025,243	0
RECEIVABLE ACCOUNTING CREDIT CARD FEES	26443	0	340,000	0	340,000	0	0	0	0	0	0	340,000		340,000	0
UNCOLLECTIBLE RECEIVABLES	26445	0	200,000	0	200,000	0	0	0	0	0	0	200,000		200,000	0
LOAN BILLING	26446	0	32,800	0	32,800	0	0	0	0	0	0	32,800		32,800	0
PAYROLL ACCOUNTING	26450	0	626,644	0	626,644	0	408,200	1,300	182,576	592,076	0	34,568		626,644	0
PAYABLE ACCOUNTING	26470	0	224,008	0	224,008	0	132,535	600	63,407	196,542	0	27,466		224,008	0
UNIVERSITY EVENTS	26510	0	198,312	0	198,312	0	140,751	1,653	52,044	194,448	0	3,865		198,312	0
PURCHASING	26600	0	378,713	0	378,713	0	256,992	0	91,474	348,466	0	30,247		378,713	0
CENTRAL MAILROOM	26610	0	162,808	0	162,808	0	104,720	0	53,803	158,523	0	4,285		162,808	0
UNIVERSITY STORES	26620	0	334,709	0	334,709	0	204,844	1,300	114,376	320,520	0	14,189		334,709	0
UNIVERSITY FIXED ASSETS	26622	0	106,824	40,000	146,824	0	89,918	1,128	44,878	135,924	0	10,900		146,824	0
MOVING & DELIVERY	26625	0	163,288	0	163,288	0	106,149	2,400	48,488	157,036	0	6,252		163,288	0
PROPERTY INSURANCE	27520	0	250,000	0	250,000	0	0	0	0	0	0	250,000		250,000	0
ENVIRO & SAFETY SERVICES	27540	0	139,466	0	139,466	0	79,344	2,000	40,904	122,248	0	17,218		139,466	0
FINANCIAL SERVICES & REPORTING SUBTOTAL		0	5,739,543	490,000	6,229,543	0	3,078,156	28,647	1,346,026	4,452,829	0	1,855,482	(78,768)	6,229,543	0
HUMAN RESOURCES/STAFF															
HRS/STUDENT EMPLOYMENT	25835	0	5,868	0	5,868	0	0	0	0	0	0	5,868		5,868	0
SAP IMP TM - HUMAN RESOURCES	26306	0	17,350	0	17,350	0	0	0	0	0	0	17,350		17,350	0
HRS/PROFESSIONAL DEVELOPMENT	26340	0	20,126	0	20,126	0	0	0	0	0	0	20,126		20,126	0
HUMAN RESOURCES	26520	0	2,170,487	0	2,170,487	0	1,488,394	4,000	616,063	2,108,457	0	62,031		2,170,487	0
NEGOTIATIONS & ARBITRATIONS (STAFF)	26521	0	13,500	0	13,500	0	0	0	0	0	0	13,500		13,500	0
HRS/COMPENSATION & BENEFITS	26522	0	17,374	0	17,374	0	0	0	0	0	0	17,374		17,374	0
HRS/EMPLOYEE RELATIONS	26523	0	12,282	0	12,282	0	0	0	0	0	0	12,282		12,282	0
HRS/EMPLOYMENT SERVICES	26527	0	44,999	0	44,999	0	0	0	0	0	0	44,999		44,999	0
SELF FUNDED WELLNESS	26533	0	98,489	0	98,489	0	0	0	98,489	98,489	0	0		98,489	0
HRS/CHIP & WORKER COMP	26540	0	2,966	7,000	9,966	0	0	3,800	0	3,800	0	6,166		9,966	0
WELLNESS	26541	0	4,500	0	4,500	0	0	0	0	0	0	4,500		4,500	0
HUMAN RESOURCES/STAFF SUBTOTAL		0	2,407,941	7,000	2,414,941	0	1,488,394	7,800	714,552	2,210,746	0	204,196	0	2,414,941	0

CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET - GENERAL FUND
EXPENDITURE DETAILS

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							OVERHEAD/ RETURNS	2005-2006 TOTAL EXPENSES	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS							
FACILITIES MANAGEMENT																
FACILITIES MANAGEMENT DEPT	27000	0	438,496	0	438,496	0	149,856	69,481	58,269	277,606	0	170,190	(9,300)	438,496	0	
AMERICAN DISABILITY ACT (ADA)	27060	0	55,000	0	55,000	0	0	0	0	0	0	55,000		55,000	0	
OFF CAMPUS PROPERTY MAINTENANCE	27102	0	20,000	0	20,000	0	0	0	0	0	0	20,000		20,000	0	
CARPENTRY SHOP	27111	0	398,517	0	398,517	0	252,425	0	113,355	365,780	0	32,737		398,517	0	
ELECTRICAL SHOP	27112	0	411,291	0	411,291	0	247,413	0	92,380	339,794	0	71,497		411,291	0	
MECHANICAL SHOP	27113	0	981,765	0	981,765	0	627,533	11,600	267,143	906,276	0	75,489		981,765	0	
PAINT SHOP	27114	0	258,058	0	258,058	0	160,206	0	73,848	234,053	0	24,005		258,058	0	
KEY SHOP	27115	0	66,530	0	66,530	0	41,343	0	20,704	62,047	0	4,483		66,530	0	
SIGN SHOP	27116	0	62,077	0	62,077	0	38,147	0	18,517	56,664	0	5,413		62,077	0	
GROUNDS AREA MAINTENANCE	27118	0	1,270,380	0	1,270,380	0	588,374	93,500	337,576	1,019,450	0	250,930		1,270,380	0	
FLEET MANAGEMENT	27120	0	160,006	91,000	251,006	0	81,034	12,000	45,248	138,282	50,000	62,724		251,006	0	
FACILITIES ATTENDANTS	27122	0	4,730	0	4,730	0	0	2,200	0	2,200	0	2,530		4,730	0	
HVAC - GF	27123	0	29,312	0	29,312	0	0	0	0	0	0	29,312		29,312	0	
MASONRY SHOP	27125	0	131,215	0	131,215	0	67,503	0	38,410	105,913	0	25,302		131,215	0	
METAL SHOP	27126	0	130,511	0	130,511	0	80,929	0	40,613	121,542	0	8,969		130,511	0	
CUSTODIAL SERVICE - GF	27131	0	3,486,480	0	3,486,480	0	1,669,806	44,374	976,130	2,690,310	0	846,170	(50,000)	3,486,480	0	
CUSTODIAL SERVICE AUX RECHARGE	27132	0	84,598	0	84,598	0	56,628	2,300	23,628	82,556	0	2,042		84,598	0	
EQUIPMENT REPAIR	27134	0	10,375	0	10,375	0	0	100	0	100	0	10,275		10,375	0	
CARPET REPAIR AND REPLACEMENT	27135	0	10,391	0	10,391	0	0	0	0	0	0	10,391		10,391	0	
DESIGN/PROJECT MANAGEMENT	27230	0	604,644	0	604,644	0	390,472	9,300	152,975	552,747	0	51,897		604,644	0	
SERVICE CENTER	27411	0	194,481	0	194,481	0	120,994	17,400	45,981	184,375	0	10,106		194,481	0	
ACCOUNTING - PHYPL	27414	0	254,435	0	254,435	0	154,391	8,600	86,865	249,856	0	4,579		254,435	0	
TRAINING & DEVELOPMENT	27421	0	2,276	0	2,276	0	0	0	0	0	0	2,276		2,276	0	
INFORMATION SYSTEMS	27430	0	82,977	0	82,977	0	40,653	9,800	22,015	72,468	0	25,509	(15,000)	82,977	0	
PLANT UTILITIES	27440	0	7,322,920	0	7,322,920	0	0	0	0	0	0	7,322,920		7,322,920	0	
FACILITIES MANAGEMENT SUBTOTAL		0	16,471,465	91,000	16,562,465	0	4,767,708	280,655	2,413,656	7,462,019	50,000	9,124,746	(74,300)	16,562,465	0	
PRESIDENT'S DIVISION																
PRESIDENT'S OFFICE	26100	0	929,043	0	929,043	0	568,296	0	201,962	770,258	0	158,785		929,043	0	
UNIVERSITY FUNCTION	26103	0	16,485	0	16,485	0	0	0	0	0	0	16,485		16,485	0	
PRES COUNCIL OF STATE COLLEGES & UNIV	26110	0	54,800	0	54,800	0	0	0	0	0	0	54,800		54,800	0	
PRESIDENT'S CONTINGENCY	26119	0	200,000	0	200,000	0	0	0	0	0	0	200,000		200,000	0	
AFFIRMATIVE ACTION OFFICE	26120	0	200,429	0	200,429	0	131,237	6,000	37,974	175,211	0	25,218		200,429	0	
DETROIT OUTREACH OFFICE	26145	0	143,057	0	143,057	0	96,888	0	33,688	130,576	0	12,481		143,057	0	
NEW INITIATIVES-RAO	26156	0	168,187	0	168,187	0	0	0	0	0	0	168,187		168,187	0	
INSTITUTIONAL PRIORITIES	26159	0	1,100,000	0	1,100,000	0	0	0	0	0	0	1,100,000		1,100,000	0	
RESEARCH TRAVEL FUND	26161	0	13,500	0	13,500	0	0	0	0	0	0	13,500		13,500	0	
INSTITUTIONAL MEMBERSHIP	26170	0	44,000	0	44,000	0	0	0	0	0	0	44,000		44,000	0	
BOARD OF TRUSTEES	26180	0	83,586	0	83,586	0	28,982	2,200	6,736	37,918	0	45,668		83,586	0	
CAMPUS OUTREACH	26381	0	4,000	0	4,000	0	0	0	0	0	0	4,000		4,000	0	
INTERNAL AUDITING	26410	0	232,214	0	232,214	0	116,634	800	37,122	154,556	0	77,658		232,214	0	
PUBLIC RELATIONS	26700	0	1,395,755	0	1,395,755	0	835,361	22,465	348,700	1,206,526	0	189,230		1,395,755	0	
BROCHURE PRINTING	26710	0	55,800	0	55,800	0	0	0	0	0	0	55,800		55,800	0	
UNIVERSITY DIRECTORY	26735	0	4,000	0	4,000	0	0	0	0	0	0	4,000		4,000	0	
GRADUATION & COMMENCEMENT	26740	0	105,000	0	105,000	0	0	0	0	0	0	105,000		105,000	0	
PRESIDENT'S DIVISION SUBTOTAL		0	4,749,857	0	4,749,857	0	1,777,398	31,465	666,181	2,475,045	0	2,274,812	0	4,749,857	0	
GOVERNMENTAL RELATIONS DIVISION																
GOVERNMENTAL RELATIONS	26350	0	477,227	0	477,227	0	270,687	0	72,530	343,217	0	134,010		477,227	0	
GOVERNMENTAL RELATIONS DIVISION SUBTOTAL		0	477,227	0	477,227	0	270,687	0	72,530	343,217	0	134,010	0	477,227	0	
DEVELOPMENT & ALUMNI RELATIONS																
STUDENT ALUMNI ASSOC	25355	0	2,500	0	2,500	0	0	0	0	0	0	2,500		2,500	0	
VP-DEVELOPMENT & ALUMNI RELATIONS	26800	0	345,925	0	345,925	0	216,384	11,970	70,163	298,517	0	47,408		345,925	0	
MAJOR & PLANNED GIFTS	26810	0	762,544	0	762,544	0	313,350	500	135,887	449,737	0	312,807		762,544	0	
DEVELOPMENT & ALUMNI RELATION SERVICES	26820	0	676,779	0	676,779	0	305,293	26,200	160,438	491,931	0	184,848		676,779	0	
STEWARDSHIP & DONOR RELATIONS	26830	0	219,632	0	219,632	0	94,135	2,830	39,276	136,241	0	83,391		219,632	0	
ANNUAL GIVING PROG	26840	0	469,244	0	469,244	0	157,777	143,600	83,702	385,079	0	84,165		469,244	0	
CORPORATE & FOUNDATION RELATIONS	26850	0	237,671	0	237,671	0	150,901	0	65,870	216,771	0	20,900		237,671	0	
ALUMNI RELATIONS	26860	0	412,940	0	412,940	0	252,563	11,000	92,377	355,940	0	57,000		412,940	0	
COLLEGE BASED DEVELOPMENT	26870	0	412,993	0	412,993	0	300,337	0	100,726	401,063	0	11,930		412,993	0	
CAPITAL CAMPAIGN	26885	0	397,414	0	397,414	0	0	0	0	0	0	397,414		397,414	0	
EXPENSES FOR UNIV ADV SPECIAL SERVICES	26895	0	10,000	0	10,000	0	0	0	0	0	0	10,000		10,000	0	
DEVELOPMENT & ALUMNI RELATIONS SUBTOTAL		0	3,947,642	0	3,947,642	0	1,790,740	196,100	748,439	2,735,279	0	1,212,363	0	3,947,642	0	
SCHOLARSHIPS & FINANCIAL AID																
MUSIC GRANTS IN AID	28200	0	174,326	0	174,326	0	0	0	0	0	0	174,326		174,326	0	
SPEECH GRANTS IN AID	28201	0	56,757	0	56,757	0	0	0	0	0	0	56,757		56,757	0	
BCA GRANTS IN AID	28202	0	14,071	0	14,071	0	0	0	0	0	0	14,071		14,071	0	

CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET - GENERAL FUND
EXPENDITURE DETAILS

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							OVERHEAD/ RETURNS	2005-2006 TOTAL EXPENSES	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS						
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	0	468,231	0	468,231	0	0	0	0	0	0	468,231	0	468,231	0
GRADUATE FELLOWSHIP GRANT IN AID	28250	0	666,050	0	666,050	0	0	0	0	0	0	666,050	0	666,050	0
PRESIDENT'S FUND	28300	0	4,356	0	4,356	0	0	0	0	0	0	4,356	0	4,356	0
LEADERSHIP SCHOLARSHIP	28303	0	262,475	0	262,475	0	0	0	0	0	0	262,475	0	262,475	0
ROTC SCHOLARSHIP	28304	0	10,000	0	10,000	0	0	0	0	0	0	10,000	0	10,000	0
BOT ACADEMIC EXCELLENCE SCHOLARSHIP	28305	0	800,000	0	800,000	0	0	0	0	0	0	800,000	0	800,000	0
MULTICULTURAL ADV AWARD OF DISTINCTION	28310	0	313,823	0	313,823	0	0	0	0	0	0	313,823	0	313,823	0
MACOMB DAILY SCHOLARSHIP	28320	0	3,385	0	3,385	0	0	0	0	0	0	3,385	0	3,385	0
CENTRALIS SCHOLARSHIP	28330	0	1,677,936	0	1,677,936	0	0	0	0	0	0	1,677,936	0	1,677,936	0
FRESHMAN SCHOLARSHIP	28340	0	525,000	0	525,000	0	0	0	0	0	0	525,000	0	525,000	0
CMU GRANT	28350	0	2,440,630	0	2,440,630	0	0	0	0	0	0	2,440,630	0	2,440,630	0
CMU 3.5 SCHOLARSHIP	28370	0	4,800,000	0	4,800,000	0	0	0	0	0	0	4,800,000	0	4,800,000	0
HONORS COMMUNITY COLLEGE	28375	0	277,500	0	277,500	0	0	0	0	0	0	277,500	0	277,500	0
COFER SCHOLARSHIP	28380	0	190,000	0	190,000	0	0	0	0	0	0	190,000	0	190,000	0
HONORS SCHOLARSHIP	28450	0	863,339	0	863,339	0	0	0	0	0	0	863,339	0	863,339	0
COMM COLLEGE TRANSFER AWARD	28455	0	154,000	0	154,000	0	0	0	0	0	0	154,000	0	154,000	0
UNITED KINGDOM SCHOLARSHIP	28460	0	9,847	0	9,847	0	0	0	0	0	0	9,847	0	9,847	0
GERMAN EXCHANGE SCHOLARSHIP	28465	0	58,000	0	58,000	0	0	0	0	0	0	58,000	0	58,000	0
INTERNATIONAL PRESIDENTIAL SCHOLARSHIP	28466	0	149,894	0	149,894	0	0	0	0	0	0	149,894	0	149,894	0
MICHIGAN INDIAN TUITION GRANT	28500	0	766,080	0	766,080	0	0	0	0	0	0	766,080	0	766,080	0
SUPERVISOR TEACHER TUITION REFUND	28600	0	60,000	0	60,000	0	0	0	0	0	0	60,000	0	60,000	0
PERKINS LOAN	28950	0	21,000	0	21,000	0	0	0	0	0	0	21,000	0	21,000	0
UNIV CONTRIB- FED WORK STUDY	28960	0	302,000	0	302,000	0	0	0	0	0	0	302,000	0	302,000	0
UNIV CONTRIB - MI WORK STUDY	28970	0	97,000	0	97,000	0	0	0	0	0	0	97,000	0	97,000	0
SUPPLEMENTAL EDUC OPP GRANT - INST MATCH	28980	0	154,000	0	154,000	0	0	0	0	0	0	154,000	0	154,000	0
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		0	15,319,700	0	15,319,700	0	0	0	0	0	0	15,319,700	0	15,319,700	0
CENTRAL ADMINISTRATION															
STATE APPROPRIATIONS	11000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INCOME FROM INVESTMENTS	13000	0	0	1,200,000	1,200,000	0	0	0	0	0	0	0	0	0	1,200,000
CAMPUS IMPROVEMENT FEE	14445	1,400,000	0	0	1,400,000	0	0	0	0	0	0	1,400,000	0	1,400,000	0
MISCELLANEOUS INCOME	16000	0	0	20,000	20,000	0	0	0	0	0	0	0	0	0	20,000
RETURN FROM PARKING SERVICES	16002	0	0	0	0	0	0	0	0	0	0	0	(960,000)	(960,000)	960,000
ATM INCOME	16050	0	0	12,000	12,000	0	0	0	0	0	0	0	0	0	12,000
INSURANCE DIVIDEND	16400	0	0	50,380	50,380	0	0	0	0	0	0	0	0	0	50,380
ACTIV ASSOC W/ RESEARCH CORP	22040	0	323,049	188,951	512,000	0	0	0	0	0	0	512,000	0	512,000	0
RETURN FROM SAC	25510	0	0	0	0	0	0	0	0	0	0	0	(972,309)	(972,309)	972,309
AUXILIARY OVERHEAD-RESIDENCE SERV	26000	0	0	0	0	0	0	0	0	0	0	0	(3,071,096)	(3,071,096)	3,071,096
AUXILIARY OVERHEAD-TELECOMM	26003	0	0	0	0	0	0	0	0	0	0	0	(288,407)	(288,407)	288,407
AUXILIARY OVERHEAD-CHARTER SCHOOLS	26004	0	0	0	0	0	0	0	0	0	0	0	(454,368)	(454,368)	454,368
AUXILIARY OVERHEAD-ATHLETIC OPERATIONS	26006	0	0	0	0	0	0	0	0	0	0	0	(584,786)	(584,786)	584,786
AUXILIARY OVERHEAD-CHRP	26007	0	0	0	0	0	0	0	0	0	0	0	(49,524)	(49,524)	49,524
AUXILIARY OVERHEAD-MSO	26009	0	0	0	0	0	0	0	0	0	0	0	(71,950)	(71,950)	71,950
AUXILIARY OVERHEAD-HEALTH SERVICES	26010	0	0	0	0	0	0	0	0	0	0	0	(107,468)	(107,468)	107,468
AUXILIARY OVERHEAD-PRINTING SERVICES	26011	0	0	0	0	0	0	0	0	0	0	0	(56,362)	(56,362)	56,362
FUNDING FOR NEW INITIATIVES	26157	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	(800,000)
TECHNOLOGY FEE - 31.82%	26378	1,307,391	0	0	1,307,391	0	0	0	0	0	0	1,307,391	0	1,307,391	0
ID CARD OPERATIONS	26448	0	50,000	0	50,000	0	0	0	0	0	0	50,000	0	50,000	0
FLEX SPEND ADMIN FEE	26529	0	22,000	0	22,000	0	0	0	0	0	0	22,000	0	22,000	0
CAPITAL PROJECT FUNDS	27030	0	0	0	0	0	0	0	0	0	0	1,556,286	0	1,556,286	(1,556,286)
TRUSTEES FEES	27800	0	0	0	0	0	0	0	0	0	0	8,000	0	8,000	(8,000)
DEBT SERVICE	27810	0	0	0	0	0	0	0	0	0	0	4,756,946	0	4,756,946	(4,756,946)
AUXILIARY OVERHEAD MAINT-RESIDENCE SERV	27910	0	0	0	0	0	0	0	0	0	0	0	(2,343,823)	(2,343,823)	2,343,823
AUXILIARY OVERHEAD MAINT-PRINTING SERVICES	27911	0	0	0	0	0	0	0	0	0	0	0	(22,028)	(22,028)	22,028
AUXILIARY OVERHEAD MAINT-TELECOMM	27913	0	0	0	0	0	0	0	0	0	0	0	(46,162)	(46,162)	46,162
AUXILIARY OVERHEAD MAINT-HEALTH SERVICES	27915	0	0	0	0	0	0	0	0	0	0	0	(45,620)	(45,620)	45,620
AUXILIARY OVERHEAD MAINT-ATHLETIC OPERATIONS	27916	0	0	0	0	0	0	0	0	0	0	0	(1,320,053)	(1,320,053)	1,320,053
AUXILIARY OVERHEAD MAINT-CHRP	27917	0	0	0	0	0	0	0	0	0	0	0	(11,019)	(11,019)	11,019
AUXILIARY OVERHEAD MAINT-MSO	27919	0	0	0	0	0	0	0	0	0	0	0	(45,807)	(45,807)	45,807
GENERAL FUND RSA	29101	0	0	0	0	0	0	0	300,000	300,000	0	0	0	300,000	(300,000)
UNEMPLOYMENT COMPENSATION	29106	0	0	0	0	0	0	0	250,000	250,000	0	0	0	250,000	(250,000)
COMPENSATED ABSENCES	29110	0	0	0	0	0	0	0	100,000	100,000	0	0	0	100,000	(100,000)
WORKER'S COMPENSATION	29113	0	0	0	0	0	0	0	230,000	230,000	0	0	0	230,000	(230,000)
COMPENSATION	29115	0	0	0	0	0	125,000	0	0	125,000	0	0	0	125,000	(125,000)
FACULTY/STAFF TUITION BENEFITS	29116	0	0	0	0	0	0	0	2,000,000	2,000,000	0	0	0	2,000,000	(2,000,000)
EMPLOYEE ASSISTANCE PROGRAM	29118	0	51,000	0	51,000	0	0	0	0	0	0	51,000	0	51,000	0
OP FAMILY ILLNESS FUND	29120	0	7,500	0	7,500	0	0	0	7,500	7,500	0	0	0	7,500	0
ST FAMILY ILLNESS FUND	29121	0	900	0	900	0	0	0	900	900	0	0	0	900	0

**CENTRAL MICHIGAN UNIVERSITY
2005-2006 OPERATING BUDGET - GENERAL FUND
EXPENDITURE DETAILS**

ACCOUNT NAME	ACCT NO	REVENUE SOURCES				EXPENDITURES							2005-2006 TOTAL EXPENSES	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL SERVICES				TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.			OVERHEAD/ RETURNS
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS						
MPSERS HEALTH	29122	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SELF FUNDED MEDICAL RESERVE	29123	0	200,000	0	200,000	0	0	0	200,000	200,000	0	0	0	0	0
UNIVERSITY PROGRAM ACTIVITY	29999	12,481,436	(15,895,930)	0	(3,414,494)	0	0	0	0	0	1,907,414	(3,714,978)	(1,807,564)	(1,606,930)	
CENTRAL ADMINISTRATION SUBTOTAL		15,188,827	(15,241,481)	1,471,331	1,418,677	0	125,000	0	3,088,400	3,213,400	0	12,371,037	(14,165,760)	1,418,677	(0)
SERVICE CENTERS TOTALS		22,692,948	64,467,512	3,598,386	90,758,847	3,030,030	27,457,901	1,800,401	15,845,134	48,133,465	263,322	58,700,275	(16,338,215)	90,758,847	(0)
AUXILIARY CENTERS															
CHARTER SCHOOLS															
CHARTER SCHOOL OFFICE REVENUE	23300	0	0	5,679,597	5,679,597	0	0	0	0	0	0	0	0	0	5,679,597
OFFICE OF THE DIRECTOR	23303	0	0	0	0	0	0	334,171	0	334,171	45,038	0	0	379,209	(379,209)
OFFICE OF THE ASSOC DIRECTOR	23304	0	0	0	0	0	0	198,336	0	198,336	45,038	0	0	243,374	(243,374)
OVERSIGHT	23305	0	0	0	0	0	0	319,072	0	319,072	56,298	0	0	375,370	(375,370)
GENERAL ADMIN SERVICES	23306	0	0	0	0	0	0	39,431	0	39,431	28,149	0	0	67,580	(67,580)
OFFICE OF TECHNOLOGY	23307	0	0	0	0	0	0	435,530	0	435,530	233,475	0	0	669,005	(669,005)
CONTRACT ADMIN	23308	0	0	0	0	0	0	217,255	0	217,255	45,038	0	0	262,293	(262,293)
EDUCATIONAL PROGRAMS	23309	0	0	0	0	0	0	527,711	0	527,711	227,922	0	0	755,633	(755,633)
LANSING OFFICE	23310	0	0	0	0	0	0	18,933	0	18,933	11,260	0	0	30,193	(30,193)
OFFICE OF GOVERNANCE	23311	0	0	0	0	0	0	276,084	0	276,084	39,408	0	0	315,492	(315,492)
OFFICE OF FINANCE	23312	0	0	0	0	0	0	257,276	0	257,276	33,779	0	0	291,055	(291,055)
DISTRIBUTIVE COSTS	23313	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSI CLEARING COSTS	23314	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIXED COSTS	23315	0	0	0	0	0	0	0	0	0	642,461	454,368	1,096,829	(1,096,829)	
OFFICE OF BUSINESS SERVICES	23319	0	0	0	0	0	0	123,929	0	123,929	16,889	0	0	140,818	(140,818)
VALUE ADDED PROJECTS	23330	0	0	0	0	0	0	0	0	0	412,800	0	0	412,800	(412,800)
AOIS ENHANCEMENT PROJECTS	23331	0	0	0	0	0	0	0	0	0	639,946	0	0	639,946	(639,946)
CHARTER SCHOOLS DPI REVENUES.	23329	0	500,000	0	500,000	0	0	0	0	0	500,000	0	0	500,000	0
CHARTER SCHOOLS SUBTOTAL		0	500,000	5,679,597	6,179,597	0	0	2,747,728	0	2,747,728	0	2,977,501	454,368	6,179,597	0
UNIVERSITY RECREATION															
UNIVERSITY RECREATION	25200	1,660,000	0	737,999	2,397,999	51,000	409,700	503,064	185,907	1,149,671	276,019	972,309	2,397,999	0	
UNIVERSITY RECREATION SUBTOTAL		1,660,000	0	737,999	2,397,999	51,000	409,700	503,064	185,907	1,149,671	0	276,019	972,309	2,397,999	0
AUXILIARY CENTERS TOTALS		1,660,000	500,000	6,417,596	8,577,596	51,000	409,700	3,250,792	185,907	3,897,399	0	3,253,520	1,426,677	8,577,596	0
SUBSIDIZED AUXILIARY CENTERS															
PUBLIC BROADCASTING	23000	0	1,282,504	0	1,282,504	0	0	0	0	0	1,282,504	0	0	1,282,504	0
ATHLETIC SUBSIDY	25507	0	12,257,584	0	12,257,584	0	0	0	0	0	12,257,584	0	0	12,257,584	0
SUBSIDY SUBTOTAL		0	13,540,088	0	13,540,088	0	0	0	0	0	0	0	0	13,540,088	0
SUBSIDIZED AUXILIARY CENTERS TOTALS		0	13,540,088	0	13,540,088	0	0	0	0	0	0	0	0	13,540,088	0
GENERAL FUND CENTERS TOTALS		116,906,044	78,507,600	10,723,388	206,137,033	58,906,941	36,181,116	5,749,327	40,865,687	141,703,072	263,322	79,082,177	(14,911,538)	206,137,033	(0)

Prof Ed

Central Michigan University has offered off-campus degree programs through its ProfEd unit (previously known as College of Extended Learning) to working adults for more than 30 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 and doctoral levels including non-degree certifications.

Revenue

The total revenue budget for 2005-2006 is projected at \$38,339,776 representing a 3 percent increase from the 2004-2005 budget. This increase in revenue is attributed primarily to the increased tuition rates. 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 2005-2006 revenues budget is based on an increase in tuition rates over the 2004-2005 budget and key strategic initiatives to improve efficiency, effectiveness and competitiveness in the extended degree program (EDP) markets. The tuition rates for 2005-2006 are increasing by approximately 15 percent for all academic program offerings except DHA. This increase; however, does include combining the \$25 per course Off Campus Library Services (OCLS) fee into the tuition rate for all non-doctoral courses.

This action accounts for approximately 3% of the 15% tuition increase. The following table shows the 2005-2006 and 2004-2005 rate comparison.

Tuition Rates – Per Credit Hour			
Program	2005-2006	2004-2005	Percent Change
EDP Graduate Tuition	\$345	\$300	15.0%
EDP Undergraduate Tuition	\$265	\$230	15.0%
ECC Graduate Tuition (for Education Courses)	\$345	\$300	15.0%
ECC Undergraduate Tuition (for Education Courses)	\$265	\$230	15.0%

Expenditures

The total expenditures for 2005-2006 are budgeted at \$34,139,548, which is a 3 percent increase over the 2004-2005 budget. This level of expenditure results in a net margin of \$4,200,000, which will be returned to the General Fund and remains the same as compared with the 2004-2005 budget.

The 2005-2006 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.

PROF ED
2005-2006 REVENUE AND EXPENDITURE BUDGET

ACCOUNT NAME	ACCT NO.	TOTAL REVENUE	COMPENSATION					COURSE SUPPLIES/ EQUIPMENT	ADMIN SUPPLIES/ EQUIPMENT	SUPPLIES/ EQUIPMENT	2005-06 TOTAL EXPENDITURE	2005-06 NET MARGIN	2004-05 REVISED NET MARGIN	% CHANGE 2005-06 COMPARED TO 2004-05 REV
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENSATION	BENEFITS	TOTAL COMPENSATION							
STUDENT SERVICES - ADMIN	31900	\$0	\$0	\$189,128	\$0	\$92,726	\$281,854	\$0	\$536,500	\$536,500	\$818,354	-\$818,354	-\$567,644	-44.2%
STUDENT SERVICES - MI	32000	16,153,385	2,529,155	1,119,242	0	717,185	4,365,582	1,787,137	1,172,543	2,959,680	7,325,262	8,828,123	7,501,719	17.7%
STUDENT SERVICES - US	34000	14,234,373	2,457,626	1,558,923	0	904,362	4,920,911	1,486,822	721,920	2,208,742	7,129,653	7,104,720	5,837,012	21.7%
STUDENT SERVICES - INTL & DDL	34999	5,876,235	1,104,691	270,092	13,504	349,239	1,737,526	220,975	163,234	384,209	2,121,735	3,754,500	2,001,740	87.6%
STUDENT SERVICES - E & PD	38700	1,330,783	115,855	211,795	20,250	125,492	473,392	603,276	82,903	686,179	1,159,571	171,212	351,060	-51.2%
EXECUTIVE DIRECTOR	30000	0	1,317,465	181,741	4,000	84,482	1,587,688	0	1,185,570	1,185,570	2,773,258	-2,773,258	-882,385	-214.3%
PRODUCT DEVELOPMENT	30100	0	469,804	645,613	47,309	397,757	1,560,483	0	338,500	338,500	1,898,983	-1,898,983	-1,175,404	-61.6%
HUMAN CAPITAL & ORG SERVICE	30200	0	0	178,705	300,000	78,872	557,577	0	372,650	372,650	930,227	-930,227	-1,044,345	10.9%
ADMINISTRATIVE SERVICES	30300	245,000	30,000	1,091,151	50,067	549,043	1,720,261	10,000	90,190	100,190	1,820,451	-1,575,451	-1,479,527	-6.5%
MARKETING & SALES	31022	0	0	1,001,752	13,000	415,133	1,429,885	0	2,485,160	2,485,160	3,915,045	-3,915,045	-3,408,164	-14.9%
FINANCE	31041	500,000	0	458,607	31,501	214,623	704,731	0	871,100	871,100	1,575,831	-1,075,831	-1,127,971	4.6%
OFFICE OF INFO TECHNOLOGY	31043	0	0	536,290	101,253	222,867	860,410	0	608,550	608,550	1,468,960	-1,468,960	-1,452,077	-1.2%
LIBRARY	31064	0	0	587,944	28,128	258,146	874,218	0	328,000	328,000	1,202,218	-1,202,218	-353,787	-239.8%
GRAND TOTAL EXTENDED LEARNING		\$38,339,776	\$8,024,596	\$8,030,983	\$609,012	\$4,409,927	\$21,074,518	\$4,108,210	\$8,956,820	\$13,065,030	\$34,139,548	\$4,200,228	\$4,200,227	0.0%

Residences and Auxiliary Services

The Residences and Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Dining Commons, University Center Operations, 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 2005-2006 budgets is projected at \$54,739,200 and is based on the following assumptions.

- A 3.5 percent increase in the room and board 19 meal plan from \$6,160 for two semesters to \$6,376.
- Residence Hall capacity will be at 5,940.
- Residence hall occupancy is estimated at an average of 5,660 (95.3 percent of capacity) for the year. Apartment occupancy is predicted to average 85.0 percent for the year.
- The percentage split between room and board revenue is 50.0 percent to room, 50.0 percent to board based on the 19 meal a week plan. This is an internal allocation and reflects operating costs and budget allocations.

Expenditures

The total expenditure budget for Residences and Auxiliary Services for 2005-2006 is \$54,739,200, which is a 4.1 percent increase from the 2004-2005 budget. The major assumptions and parameters on the expenditure side of the 2005-2006 budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2005-2006.
- Estimated expenditures for ARAMARK management fees and the reimbursable expenses.
- Projected University overhead charge increase of 3 percent. This includes estimated overhead charges for Residence Services, Bookstore, Down Under Club, Goodies to Go, Printing Services and Internet access. It also includes the estimated funding needed for the ID Card Operation (73 percent).
- General Fund Subsidy remains the same as the 2004-2005 revised budget.
- Cost of food per student will increase approximately 4.0 percent.

**RESIDENCES AND AUXILIARY SERVICES
2005-06 REVENUE AND EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	TOTAL REVENUE	COMPENSATION			COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIPMENT	2005-06 TOTAL EXPENDITURES	2005-06 NET MARGIN	2004-05 REVISED NET MARGIN	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL NET MARGIN	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG
			STAFF SALARIES	OTHER COMPENSATION	BENEFITS									
RESIDENCE HALLS														
Barnes	50002	\$677,000	\$124,000	\$96,200	\$77,000	\$0	\$163,600	\$120,800	\$581,600	\$95,400	\$95,000	0.4%	\$41,800	128.2%
Beddow	50003	916,000	148,000	108,000	79,200	0	154,400	139,800	629,400	286,600	284,000	0.9%	286,300	0.1%
Calkins	50004	926,000	119,000	178,700	70,400	0	169,000	234,400	771,500	154,500	154,000	0.3%	237,600	-35.0%
Carey	50005	1,001,000	104,000	222,100	67,100	0	149,600	146,100	688,900	312,100	310,000	0.7%	281,100	11.0%
Cobb	50006	1,203,000	151,000	127,400	72,600	0	156,400	196,500	703,900	499,100	504,000	-1.0%	433,100	15.2%
Emmons	50007	1,040,000	111,000	71,600	56,100	0	170,600	155,100	564,400	475,600	467,000	1.8%	404,700	17.5%
Herrig	50008	1,058,000	120,000	126,700	67,100	0	146,200	241,200	701,200	356,800	352,000	1.4%	410,200	-13.0%
Larzelere	50009	1,041,000	149,000	268,000	84,700	0	165,600	161,400	828,700	212,300	213,000	-0.3%	131,500	61.4%
Merrill	50010	943,000	116,000	116,300	48,400	0	152,900	145,900	579,500	363,500	357,000	1.8%	330,300	10.1%
Robinson	50011	881,000	103,000	103,800	52,800	0	164,000	164,600	588,200	292,800	288,000	1.7%	137,900	112.3%
Saxe	50012	1,058,000	105,000	126,600	55,000	0	147,400	167,200	601,200	456,800	452,000	1.1%	430,100	6.2%
Sweeney	50013	1,007,000	112,000	162,000	57,200	0	164,900	200,100	696,200	310,800	287,000	8.3%	254,300	22.2%
Thorpe	50015	989,000	106,000	105,900	81,400	0	165,500	154,000	612,800	376,200	372,000	1.1%	370,300	1.6%
Trout	50016	939,000	100,000	99,600	55,000	0	147,700	141,900	544,200	394,800	389,000	1.5%	291,600	35.4%
Troutman	50017	1,065,000	150,000	83,000	68,200	0	149,600	258,300	709,100	355,900	348,000	2.3%	289,200	23.1%
Wheeler	50018	1,265,000	160,000	184,800	82,500	0	156,400	192,500	776,200	488,800	497,000	-1.6%	418,600	16.8%
Woldt	50019	1,014,000	151,000	126,600	70,400	0	170,500	156,100	674,600	339,400	336,000	1.0%	362,800	-6.4%
Kulhavi	50025	1,016,000	112,000	108,100	56,100	0	238,300	147,000	661,500	354,500	346,000	2.5%	287,100	23.5%
Kesseler	50026	1,025,000	108,000	139,100	45,100	0	230,600	152,000	674,800	350,200	345,000	1.5%	290,200	20.7%
Campbell	50027	1,004,000	111,000	122,500	62,700	0	233,800	161,100	691,100	312,900	308,000	1.6%	278,300	12.4%
Total Residence Halls		\$20,068,000	\$2,460,000	\$2,677,000	\$1,309,000	\$0	\$3,397,000	\$3,436,000	\$13,279,000	\$6,789,000	\$6,704,000	1.3%	\$5,967,000	13.8%
APARTMENTS														
Kewadin	50021	\$492,000	\$35,200	\$29,100	\$15,400	\$0	\$137,800	\$88,800	\$306,300	\$185,700	\$191,000	-2.8%	\$208,000	-10.7%
Northwest	50022	713,000	97,900	69,200	41,700	0	328,900	162,800	700,500	12,500	2,000	525.0%	139,100	-91.0%
Washington	50024	816,000	99,900	97,700	42,900	0	304,300	179,400	724,200	91,800	104,000	-11.7%	193,900	-52.7%
Total Apartments		\$2,021,000	\$233,000	\$196,000	\$100,000	\$0	\$771,000	\$431,000	\$1,731,000	\$290,000	\$297,000	-2.4%	\$541,000	-46.4%
RESIDENTIAL RESTAURANTS														
Carey RR	50032	\$5,137,000	\$57,700	\$341,600	\$40,700	\$1,334,000	\$207,000	\$1,356,500	\$3,337,500	\$1,799,500	\$1,751,000	2.8%	\$2,082,000	-13.6%
Merrill RR	50033	3,388,000	72,100	231,400	36,300	916,000	144,000	997,000	2,396,800	991,200	979,000	1.2%	755,000	31.3%
Robinson RR	50034	3,640,000	31,200	209,600	20,900	862,000	98,000	1,156,500	2,378,200	1,261,800	1,243,000	1.5%	1,013,000	24.6%
Woldt R	50035	3,418,000	35,000	238,400	23,100	816,000	160,000	942,000	2,214,500	1,203,500	1,186,000	1.5%	1,003,000	20.0%
Total Res. Restaurants		\$15,583,000	\$196,000	\$1,021,000	\$121,000	\$3,928,000	\$609,000	\$4,452,000	\$10,327,000	\$5,256,000	\$5,159,000	1.9%	\$4,853,000	8.3%

**RESIDENCES AND AUXILIARY SERVICES
2005-06 REVENUE AND EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	TOTAL REVENUE	COMPENSATION			COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIPMENT	2005-06 TOTAL EXPENDITURES	2005-06 NET MARGIN	2004-05 REVISED NET MARGIN	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL NET MARGIN	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG
			STAFF SALARIES	OTHER COMPENSATION	BENEFITS									
BOVEE UC														
Bookstore	50042	\$11,305,000	\$443,000	\$295,000	\$241,000	\$7,936,000	\$0	\$354,000	\$9,269,000	\$2,036,000	\$1,967,000	3.5%	\$1,630,000	24.9%
Building	50043	58,000	350,000	56,000	193,000	0	0	84,000	683,000	(625,000)	(600,000)	4.2%	(660,000)	-5.3%
Sub-Total		\$11,363,000	\$793,000	\$351,000	\$434,000	\$7,936,000	\$0	\$438,000	\$9,952,000	\$1,411,000	\$1,367,000	3.2%	\$970,000	45.5%
BOVEE UC FOOD SERVICE														
Catering	50048	\$791,700	\$0	\$128,200	\$0	\$301,000	\$0	\$254,500	\$683,700	\$108,000	\$97,000	11.3%	\$91,200	18.4%
Down Under	50049	595,300	0	90,100	0	268,700	0	226,400	585,200	10,100	4,000	152.5%	13,300	-24.1%
Goodies	50051	455,700	0	61,000	0	168,600	0	117,500	347,100	108,600	134,000	-19.0%	144,900	-25.1%
Java City	50052	290,700	0	42,600	0	121,100	0	45,400	209,100	81,600	63,000	29.5%	63,900	27.7%
Retail "C"	50054	855,700	0	55,600	0	513,400	0	60,800	629,800	225,900	210,000	7.6%	134,800	67.6%
Health Prof.	50055	72,500	0	11,400	0	29,000	0	26,600	67,000	5,500	(2,000)	-375.0%	1,900	189.5%
C3 Express Pearce	50056	95,900	0	1,900	0	52,700	0	21,600	76,200	19,700	13,000	51.5%	0	0.0%
Concessions	50076	158,700	0	15,900	0	55,000	0	15,200	86,100	72,600	71,000	2.3%	70,000	3.7%
Sub-Total		\$3,316,200	\$0	\$406,700	\$0	\$1,509,500	\$0	\$768,000	\$2,684,200	\$632,000	\$590,000	7.1%	\$520,000	21.5%
TOTAL BOVEE UC		\$14,679,200	\$793,000	\$757,700	\$434,000	\$9,445,500	\$0	\$1,206,000	\$12,636,200	\$2,043,000	\$1,957,000	4.4%	\$1,490,000	37.1%
PRINTING SERVICES														
Univ. Press	50082	\$1,700,000	\$422,000	\$57,000	\$242,000	\$676,000	\$0	\$247,000	\$1,644,000	\$56,000	\$48,000	16.7%	\$19,000	194.7%
UP Copy Center	50083	190,000	31,000	13,000	15,000	30,000	0	83,000	172,000	18,000	18,000	0.0%	(3,700)	-586.5%
UC Copy Center	50084	148,000	60,000	0	33,000	20,000	0	84,000	197,000	(49,000)	(44,000)	11.4%	(3,300)	1384.8%
Total Printing Services		\$2,038,000	\$513,000	\$70,000	\$290,000	\$726,000	\$0	\$414,000	\$2,013,000	\$25,000	\$22,000	13.6%	\$12,000	108.3%
Pooled Investment Income		\$350,000								\$350,000	\$350,000	0.0%	\$350,000	0.0%
RES. & AUX. SUB-TOTAL		\$54,739,200	\$4,195,000	\$4,721,700	\$2,254,000	\$14,099,500	\$4,777,000	\$9,939,000	\$39,986,200	\$14,753,000	\$14,489,000	1.8%	\$13,213,000	11.7%
UNALLOCATED EXPENSES														
Univ. Overhead Assess. Gen. Fund									\$3,802,000	(\$3,802,000)	(\$3,691,139)	3.0%	(\$3,691,139)	3.0%
General Fund Subsidy									2,572,925	(2,572,925)	(2,572,925)	0.0%	(2,472,925)	4.0%
Internet Cost Contribution									500,000	(500,000)	(500,000)	0.0%	(500,000)	0.0%
Deferred Maint. Contribution									900,000	(900,000)	(900,000)	0.0%	(900,000)	0.0%
Capital Budget Contribution									720,600	(720,600)	(720,600)	0.0%	(720,600)	0.0%
Debt Service									2,400,000	(2,400,000)	(2,400,000)	0.0%	(2,400,000)	0.0%
Maintenance, Replacement, Renov									3,857,475	(3,857,475)	(3,704,336)	4.1%	(2,528,336)	52.6%
Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,753,000	(\$14,753,000)	(\$14,489,000)	1.8%	(\$13,213,000)	11.7%
RES. & AUX. SER. TOTAL		\$54,739,200	\$4,195,000	\$4,721,700	\$2,254,000	\$14,099,500	\$4,777,000	\$9,939,000	\$54,739,200	\$0	\$0	0.0%	\$0	0.0%

Athletics

The Athletics revenue and expenditure budgets are shown separately in the Subsidized Auxiliary Centers. Almost all of the athletic 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 Athletic Department's reporting needs.

The 2005-2006-revenue budget is projected at \$17,051,056. This includes the General Fund support of \$12,257,584 and reflects the University's commitment to continue to provide the Athletic 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 \$1,365,136 in 2005-2006. The increase was attributed to funding of compensation, scholarships, supplies and equipment to address gender equity requirements, increased travel costs and equipment replacement needs.

In 2005-2006 the General Fund supports the faculty and staff compensation costs, scholarships, University overhead assessment and debt service associated with athletics facilities. Revenues, totaling \$4,793,472 received from ticket sales, game guarantees, fund raising and other external sources support the operating needs of the athletic programs.

The 2005-06 fiscal year expenditure budgets show a total budget of \$17,051,056 yielding a projected break-even situation for 2005-2006.

Effective with the 1997-98 fiscal year the Athletic Department was given financial accountability for the Athletic Scholarship and Book Loan accounts. The accounts were transferred to the Athletic Department in fiscal year 1999-2000. At the point of transition, a decision was made to fund 168 awards at the in-state rate of tuition and 39 awards at the out-of-state rate of tuition. In subsequent years, an approved shift occurred from in state to out-of-state awards. With the fiscal year 2005-2006, the number of in state awards equals 110 and out-of-state equals 100. The department will be responsible for any increased athletic scholarships above what is budgeted and will receive the benefit of any savings in scholarship costs. These savings can be used to award one-time scholarships in the following year or for other one-time athletic priorities. The total scholarship budget for 2005-2006 is set at \$3,572,839.

**CMU ATHLETICS
2005-06 REVENUE AND EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	REVENUE SOURCES			2005-06 TOTAL REVENUE	COMPENSATION				SUPPLIES & EQUIPMENT	2005-06 TOTAL EXPENDITURE	2005-06 NET MARGIN
		GENERAL FUND SUPPORT	OTHER REVENUE	ATHLETIC FUND		FACULTY SALARIES	STAFF SALARIES	FAC/STAFF BENEFITS	OTHER COMPENSATION			
ATHLETIC DIRECTOR	55000	943,450		-50,996	892,454		433,591	191,411	92,748	174,704	892,454	0
NCAA PAYMENTS	55002		622,000	-622,000	0						0	0
NCAA SPEC ASST FUND	55003		45,000	12,183	57,183					57,183	57,183	0
TRUST FEES/DEBT PAYMENT	55004	1,930,366		80,000	2,010,366					2,010,366	2,010,366	0
NCAA ACAD ENHANCE	55005	137,670	55,954	-22,954	170,670		92,659	45,011	20,000	13,000	170,670	0
HALL OF FAME	55006		11,800	1,900	13,700				300	13,400	13,700	0
CMU SPORTS NETWORK	55007	35,670	120,000	25,500	181,170	32,000		3,670	18,000	127,500	181,170	0
COMPLIANCE	55008	77,623	75,000	-68,385	84,238	2,289	59,464	15,870	1,615	5,000	84,238	0
MID AMERICAN CONFERENCE	55010			145,000	145,000					145,000	145,000	0
ATHL SPECIAL EVENTS	55015		8,000	-6,775	1,225				225	1,000	1,225	0
ATHLETICS-GENERAL	55020		166,003	-82,413	83,590				60,000	23,590	83,590	0
ATHLETIC TICKET TRADE	55023		24,000	0	24,000					24,000	24,000	0
EQUIP & LOCKER ROOM	55035	88,620		5,600	94,220		67,988	20,632	100	5,500	94,220	0
HOST MAC TOURNAMENT	55037		3,000	2,000	5,000					5,000	5,000	0
SCOREBOARDS	55049		30,000	-27,000	3,000					3,000	3,000	0
SPORTS MEDICINE	55050	289,248	33,944	161,356	484,548	37,600	152,779	98,869	50,300	145,000	484,548	0
ATHLETIC AWARDS	55051			11,500	11,500					11,500	11,500	0
ATHLETIC INJURIES	55052	13,359		145,000	158,359		10,868	2,491		145,000	158,359	0
ATHLETIC PROMOTION	55053		167,000	80,783	247,783				120,783	127,000	247,783	0
POST SEASON COMPETITION	55055		3,000	22,000	25,000					25,000	25,000	0
STRENGTH & CONDITIONING	55057	86,029	2,290	11,475	99,794	60,753		25,276	10,765	3,000	99,794	0
CHEERLEADERS	55060	12,075	7,510	7,490	27,075	9,400		2,675		15,000	27,075	0
DEVELOPMENT OFFICER	55064	42,531		0	42,531		33,783	8,748			42,531	0
CMU CHIPPETTES	55065		1,708	3,522	5,230				3,230	2,000	5,230	0
HALL OF ACHIEVEMENT	55066			1,700	1,700					1,700	1,700	0
FB SUITES	55067		118,875	-118,875	0					0	0	0
50/50 RAFFLE	55069		18,500	-5,000	13,500					13,500	13,500	0
CHIPPEWA CLUB	55070		0	90,619	90,619				65,619	25,000	90,619	0
FOOTBALL GUARANTEE GAMES	55072		525,000	-408,559	116,441					116,441	116,441	0
FOOTBALL	55075	1,095,580	559,643	352,280	2,007,503	764,061	32,552	298,967	74,923	837,000	2,007,503	0
MBB GUARANTEE GAMES	55077		78,000	-67,300	10,700					10,700	10,700	0
MEN'S BASKETBALL	55081	355,247	177,679	120,439	653,365	249,585	12,799	92,863	64,976	233,142	653,365	0
BASEBALL	55082	149,146	84,500	69,936	303,582	102,912		46,234	850	153,586	303,582	0
MEN'S TRACK & CC	55083	192,141	48,695	34,179	275,015	139,383		52,758	100	82,774	275,015	0
WRESTLING	55085	166,467	36,500	56,137	259,104	114,582		51,885		92,637	259,104	0
WOMEN'S ATHLETICS	55090		2,830	-2,530	300					300	300	0
WOMEN'S BASKETBALL	55091	261,069	40,500	149,996	451,565	179,769	12,799	68,501	37,757	152,739	451,565	0
WOMEN'S SOCCER	55092	105,355	21,000	73,241	199,596	76,274		29,081	450	93,791	199,596	0

**CMU ATHLETICS
2005-06 REVENUE AND EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	REVENUE SOURCES			2005-06 TOTAL REVENUE	COMPENSATION				SUPPLIES & EQUIPMENT	2005-06 TOTAL EXPENDITURE	2005-06 NET MARGIN
		GENERAL FUND SUPPORT	OTHER REVENUE	ATHLETIC FUND		FACULTY SALARIES	STAFF SALARIES	FAC/STAFF BENEFITS	OTHER COMPENSATION			
FIELD HOCKEY	55093	157,947	12,708	63,074	233,729	108,862		49,085	625	75,157	233,729	0
GYMNASTICS	55094	195,591	63,000	10,186	268,777	135,150		60,441	5,186	68,000	268,777	0
WOMEN'S TRACK & CC	55097	141,974	25,000	68,785	235,759	104,229		37,745	14,750	79,035	235,759	0
VOLLEYBALL	55098	139,282	12,700	84,889	236,871	95,645		43,637	2,600	94,989	236,871	0
SOFTBALL	55099	163,649	16,500	93,500	273,649	122,328		41,321		110,000	273,649	0
AT BAT	55100		40,633	-33,483	7,150				150	7,000	7,150	0
SPORTS CAMPS	55370		1,387,000	-320,000	1,067,000				265,000	802,000	1,067,000	0
CONCESSIONS TRNSFR			27,000	-27,000	0						0	0
LICENSING TRANSFER			10,000	-10,000	0						0	0
OPEN ENCUMBRANCE DECREASE @ 6/30/06			111,000	-111,000	0						0	0
OVERHEAD ASSESSMENT		1,904,656		0	1,904,656					1,904,656	1,904,656	0
SCHOLARSHIPS (W/ \$89K FOR BOOK LOANS)		3,572,839		0	3,572,839					3,572,839	3,572,839	0
TOTAL		12,257,584	4,793,472	0	17,051,056	2,334,822	909,282	1,287,171	911,052	11,608,729	17,051,056	0
PROJECTED CURRENT YEAR SURPLUS (DEFICIT)												0
PROJECTED CARRY FORWARD SURPLUS (DEFICIT) JUNE 30, 2005												0
PROJECTED CUMULATIVE SURPLUS (DEFICIT) JUNE 30, 2006												0

General Fund Support:	2005-2006	2004-2005
Faculty Salaries	\$2,266,866	\$2,192,297
Staff Salaries	955,805	927,966
Other Compensation	0	0
Faculty & Staff Benefits	1,329,475	1,206,890
Supplies & Equipment	445,000	0
Overhead	1,904,839	1,829,114
Funding for debt service on \$27 million bonds	1,930,366	1,929,227
Scholarships (including book loans)	3,572,839	2,954,560
04/05 Budget Reductions	(147,606)	(147,606)
TOTAL GENERAL FUND SUPPORT	\$12,257,584	\$10,892,448

Central Energy Facility

The Central Energy Facility budget has been established to recognize the expenditures for all types of 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 CART. Utilities for these units are reflected in their respective operation budgets.

The funding for the Central Energy Facility is from internal transfers. More 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 for the Residences and Auxiliary Services.

Major assumptions included in the expenditure side of the budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are anticipated to increase by 5.7 percent due to increased wood and natural gas utilities. It also includes decreases in natural gas consumption.
- Purchased electricity costs are expected to increase by 5.0 percent due to an expected 12 percent unit cost increase in January upon expiration of the existing electrical supply contract.

- Solid Waste & Recycling costs are projected to match the prior year.
- City water and sewer costs are expected to decrease by 1.3 percent due to reduced usage.
- Total purchased utilities will increase by 3.7 percent.
- The gas turbine generator will shut down and additional electricity will be purchased to offset. Wood is the preferred steam source. Electricity is the preferred source for chilled water.

Accommodating for the above, the 2005-2006 CEF budget of 12,100,000 shows an overall 3.3 percent increase from the 2004-2005 CEF budget.

CMU CENTRAL ENERGY FACILITY 2005-06 EXPENDITURE BUDGET

ACCOUNT NAME	ACCT NO	COMPENSATION				SUPPLIES & EQUIPMENT	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL TOTAL	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG
		FACULTY SALARIES	STAFF SALARIES	OTHER COMPENSATION	BENEFITS						
		PERSONAL SERVICES	Various	\$0	\$1,038,692						
NUVEEN BOND PAYMENT-1988	50172	0	0	0	0	553,657	553,657	553,657	0.0%	553,657	0.0%
CO-GEN BOND PAYMENT-1990	50172	0	0	0	0	1,549,308	1,549,308	1,549,308	0.0%	1,549,308	0.0%
TRUSTEES FEE	50172	0	0	0	0	12,035	12,035	10,200	18.0%	10,200	18.0%
MAINT SUPPLIES/EQUIP	Various	0	0	0	0	485,000	485,000	290,712	66.8%	485,000	0.0%
SYSTEM MAINTENANCE	Various	0	0	0	0	1,040,000	1,040,000	1,309,839	-20.6%	1,003,929	3.6%
PURCHASED THERMAL FUEL	50175	0	0	0	0	2,535,000	2,535,000	2,384,000	6.3%	2,397,329	5.7%
PURCHASED ELECTRICITY	50175	0	0	0	0	2,990,000	2,990,000	2,850,000	4.9%	2,875,504	4.0%
PURCHASED SEWER AND WATER	50175	0	0	0	0	900,000	900,000	850,000	5.9%	912,000	-1.3%
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	100,000	100,000	100,000	0.0%	100,000	0.0%
SOLID WASTE HANDLING	50175	0	0	0	0	270,000	270,000	270,000	0.0%	269,745	0.1%
TOTAL		\$0	\$1,038,692	\$100,112	\$526,196	\$10,435,000	\$12,100,000	\$11,565,706	4.6%	\$11,714,349	3.3%
CURRENT YEAR SURPLUS(DEFICIT)							148,643			148,643	
CARRY FORWARD SURPLUS(DEFICIT)							557,111			557,111	
CUMULATIVE SURPLUS(DEFICIT)							<u>\$705,754</u>			<u>\$705,754</u>	
<u>EXPENDITURE ALLOCATION BY FUND</u>											
GENERAL FUND ALLOCATION											
\$12,100,000 x 60.52%							\$7,322,920	\$7,013,444	4.4%	\$7,103,588	3.1%
AUXILIARY ALLOCATION											
\$12,100,000 x 39.48%							\$4,777,080	\$4,552,262	4.9%	\$4,610,761	3.6%
TOTAL							<u>\$12,100,000</u>	<u>\$11,565,706</u>	4.6%	<u>\$11,714,349</u>	3.3%

Health Services

The 2005-2006 Health Services budget shows a revenue increase of 27.3 percent and expenditure increase of 27.3 percent over the 2004-2005 original budget.

With the start of the 2005-2006 fiscal year Health Services will open the pharmacy to serve current faculty, staff, CMU students and their families age 14 and older. In addition to the pharmacy, Health Services will be offering a walk-in clinic and lab services to all current faculty, staff, students and their families age 14 and older. Health Services will also offer all services to Mid Michigan Community College students.

With the opening of the Pharmacy, the walk-in clinic and increased lab services, revenue will increase 27.3 percent in 2005-2006. The General Fund no longer provides a subsidy for Health Services due to State budget reductions of 2003-04.

Expenditures are showing a 27.3 percent increase for 2005-2006. Cost increases include employee compensation and benefit increases and increased expenditures for the expanded pharmacy, walk-in clinic, and lab services.

**CMU HEALTH SERVICES
2005-06 REVENUE BUDGET**

ACCOUNT NAME	ACCT NO.	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG
ADMIN/BUSINESS SERVICES	50111	12,000	11,200	7.1%	11,200	7.1%
MEDICAL SERVICES	50112	530,000	459,200	15.4%	459,200	15.4%
NURSING SERVICES	50113	90,000	78,400	14.8%	78,400	14.8%
PHARMACY SERVICES	50114	1,442,515	414,400	248.1%	414,400	248.1%
LABORATORY SERVICES	50115	249,100	156,800	58.9%	156,800	58.9%
FLU STUDY GRANT MONEY		0	705,002	-100.0%	705,002	0.0%
	Total	<u>2,323,615</u>	<u>1,825,002</u>	27.3%	<u>1,825,002</u>	27.3%

**CMU HEALTH SERVICES
2005-06 EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	COMPENSATION				SUPPLIES & EQUIPMENT	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG
		FACULTY SALARIES	STAFF SALARIES	OTHER COMPENSATION	BENEFITS						
ADMIN/BUSINESS SERVICES	50111	0	220,029	0	103,720	218,242	541,991	526,937	2.9%	526,937	2.9%
MEDICAL SERVICES	50112	0	339,087	30,600	136,784	55,763	562,234	540,148	4.1%	540,148	4.1%
NURSING SERVICES	50113	0	114,573	0	47,949	24,374	186,896	183,199	2.0%	183,199	2.0%
PHARMACY SERVICES	50114	0	40,500	183,602	14,985	664,496	903,583	439,735	105.5%	439,735	105.5%
LABORATORY SERVICES	50115	0	68,844	0	28,659	31,408	128,911	134,983	-4.5%	134,983	-4.5%
HEALTH ADVOCACY SERVICES	50118	0	0	0	0	0	0	0	0.0%	0	0.0%
ALCOHOL PREVENTION PROGRAM	50119	0	0	0	0	0	0	0	0.0%	0	0.0%
TOTAL		0	783,033	214,202	332,097	994,283	2,323,615	1,825,002	27.3%	1,825,002	27.3%

Parking Services

The 2004-2005 Parking Services budget is built on a break-even basis with net income being transferred as a funding source to the Capital and Operating Budgets.

Projected revenue and expenditures are anticipated to decrease 3.5 percent in 2005-2006 compared to the 2004-2005 original budget. The decrease is mainly due to a drop in parking violations on campus and a minor drop in parking registration permits.

Registration Fee revenue shows a decline of 1.4 percent over the 2004-05 original budget. The decline in revenue is due to the high cost of parking permits and the implementation of bus service by several off campus apartment complexes.

The number of parking violations issued and parking violation revenue continues to decrease for the projected 2005-06 fiscal year. This is due to the lower number of permits purchased, more people parking in the correct areas and the increase in parking spaces on campus.

Athletics and Parking Meter revenue for 2005-06 is expected to remain the same as the original 2004-05 budget.

Total expenses for 2005-06 are decreasing 3.5 percent compared to the 2004-2005 original budget due to the decrease in revenue and transfers to the capital budget. Compensation and fringe benefit expenditures are projected to increase based on the negotiated contractual obligations. Other compensation and supplies and expense remain the same as the 2005-06 original budget. The 2005-06 budget includes a 6.5 percent decrease in return to the capital budget and operating budget accounts.

**CMU PARKING SERVICES
2005-06 REVENUE BUDGET**

ACCOUNT NAME	ACCT NO.	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-2005 REV.	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG.
REGISTRATION FEE	50123	2,049,000	2,049,000	0.0%	2,079,119	-1.4%
VIOLATIONS BUREAU	50124	590,000	590,000	0.0%	656,000	-10.1%
PARKING METER INCOME	50125	150,000	150,000	0.0%	150,000	0.0%
ATHLETIC PARKING INCOME	50128	24,000	24,000	0.0%	30,000	-20.0%
VEHICLE IMPOUND FEE	50129	0	0	0.0%	0	0.0%
TOTAL		<u>\$2,813,000</u>	<u>\$2,813,000</u>	0.0%	<u>\$2,915,119</u>	-3.5%

Public Broadcasting

The 2005-2006 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2006.

The support from the General Fund to Public Broadcasting is budgeted with an 8.9 percent increase from the original 2004-2005 budget, which reflects increases in salaries and benefits for billeted positions.

The Contributions accounts for Radio and TV are budgeted at a 1.8 percent and 3.5 percent increase, respectively, compared to the revised 2004-2005 budget. These accounts reflect various fund raising donations as well as sales underwriting.

The expenditure portion of the budget reflects a 3.4 percent increase compared to the 2004-2005 revised budget. The 2005-2006 budget reflects expenditure increases for employee compensations, fringe benefits and programming and DTV operations. Expenses related to the conversion of public television to a digital medium are not included in this budget, since funding for the DTV conversion will be through grants and the reserve for future construction.

**CMU PUBLIC BROADCASTING NETWORK
2005-06 REVENUE BUDGET**

ACCOUNT NAME	ACCT NO.	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG.
RADIO						
CMU	43310	438,877	402,161	9.1%	402,161	9.1%
CONTRIBUTIONS	43313/43460	968,500	951,000	1.8%	951,000	1.8%
TOWER RENT	43313	28,000	28,000	0.0%	28,000	0.0%
CORP FOR PUBLIC BROADCASTING	69015	265,273	264,112	0.4%	266,559	-0.5%
MISCELLANEOUS	43305/43313	22,000	22,000	0.0%	22,000	0.0%
TOTAL RADIO		<u>\$1,722,650</u>	<u>\$1,667,273</u>	3.3%	<u>\$1,669,720</u>	3.2%
TELEVISION						
CMU	43210	843,627	775,441	8.8%	775,441	8.8%
CONTRIBUTIONS	43213/43450	1,094,250	1,057,000	3.5%	1,057,000	3.5%
TOWER RENT	43213	225,000	225,000	0.0%	225,000	0.0%
CORP FOR PUBLIC BROADCASTING	69005	692,963	710,639	-2.5%	669,980	3.4%
MISCELLANEOUS	43205/43213	154,399	147,450	4.7%	147,450	4.7%
TOTAL TELEVISION		<u>\$3,010,239</u>	<u>\$2,915,530</u>	3.2%	<u>\$2,874,871</u>	4.7%
TOTAL REVENUE		<u>\$4,732,889</u>	<u>\$4,582,803</u>	3.3%	<u>\$4,544,591</u>	4.1%

**CMU PUBLIC BROADCASTING NETWORK
2005-06 EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT NO.	COMPENSATION			SUPPLIES & EQUIPMENT	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV.	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG.
		STAFF SALARIES	OTHER COMPENSATION	BENEFITS						
RADIO										
MANAGEMENT & GENERAL	43350	\$79,938	\$5,000	\$29,859	\$33,452	\$148,249	\$143,234	3.5%	\$164,655	-10.0%
FUNDRAISING	43351	124,728	30,250	55,369	91,577	\$301,924	273,423	10.4%	266,093	13.5%
BROADCASTING	43352	181,543	19,000	81,655	220,798	\$502,996	490,953	2.5%	493,738	1.9%
PROGRAMMING	43353	204,785	48,000	99,916	326,071	\$678,772	667,855	1.6%	634,355	7.0%
PROGRAM INFORMATION	43354	30,099	0	15,801	44,810	\$90,710	87,764	3.4%	89,879	0.9%
TOTAL RADIO		<u>\$621,093</u>	<u>\$102,250</u>	<u>\$282,600</u>	<u>\$716,707</u>	<u>\$1,722,650</u>	<u>\$1,663,229</u>	3.6%	<u>\$1,648,720</u>	4.5%
TELEVISION										
MANAGEMENT & GENERAL	43250	\$156,315	\$8,000	\$54,866	\$73,795	\$292,976	\$287,955	1.7%	\$286,506	2.3%
FUNDRAISING	43251	166,300	25,500	71,458	225,622	\$488,880	454,757	7.5%	470,649	3.9%
BROADCASTING	43252	407,314	50,000	173,865	328,469	\$959,648	970,244	-1.1%	955,449	0.4%
PROGRAMMING	43253	228,652	32,000	94,869	497,906	\$853,427	835,005	2.2%	783,760	8.9%
PROGRAM INFORMATION	43254	68,135	9,250	35,048	92,875	\$205,308	203,133	1.1%	237,258	-13.5%
DTV OPERATING EXP	75052	0	0	0	0	\$155,000	122,250	26.8%	122,250	26.8%
UBIT - TOWER RENT	43252	0	0	0	0	\$55,000	40,000	37.5%	40,000	37.5%
TOTAL TELEVISION		<u>\$1,026,716</u>	<u>\$124,750</u>	<u>\$430,106</u>	<u>\$1,218,667</u>	<u>\$3,010,239</u>	<u>\$2,913,344</u>	3.3%	<u>\$2,895,872</u>	3.9%
TOTAL EXPENDITURES		<u>\$1,647,809</u>	<u>\$227,000</u>	<u>\$712,706</u>	<u>\$1,935,374</u>	<u>\$4,732,889</u>	<u>\$4,576,572</u>	3.4%	<u>\$4,544,591</u>	4.1%
CURRENT YEAR SURPLUS(DEFICIT)						\$0	\$6,231		(\$0)	
CARRY FORWARD SURPLUS(DEFICIT)						<u>24,838</u>	<u>18,607</u>		<u>18,607</u>	
CUMULATIVE SURPLUS(DEFICIT)						<u>\$24,838</u>	<u>\$24,838</u>		<u>\$18,607</u>	

Telecommunications

The 2005-2006 Telecommunications budget, when compared to the 2004-2005 budget, is built on projected revenue increasing by 8.5 percent and expenditures increasing by 5.8 percent.

Long distance resale to students and administrative/departmental offices are expected to decrease as options such as cell phones, special long distance rates and prepaid calling cards continue to erode the market share. The increase in revenue is due to the increase in cell phone sales. In 05-06 a second carrier will be added to provide more cellular phone options for faculty, staff and students. In addition to the cellular phone revenue, the 05-06 revenue budget includes some one time revenue for the two new residence halls project.

The increase in supplies and equipment expenses are to accommodate for the added one time expenses in the two new residence halls project. Overhead is also increasing and includes a budget restructuring to move and fund PC Repair and Helpdesk operations into separate cost centers within the general fund budget.

**CMU TELECOMMUNICATIONS
2005-06 REVENUE BUDGET**

ACCOUNT NAME	ACCT. NO	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV.	2004-05 ORIGINAL BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 ORIG.
LONG DISTANCE-RESALE	50142	\$22,400	32,020	-30.0%	\$58,630	-61.8%
LONG DISTANCE-ADMINISTRATIVE	50142	523,300	523,330	0.0%	452,780	15.6%
NONTAXABLE SALES-RESALE	50142	189,500	189,520	0.0%	203,560	-6.9%
CELLULAR PHONE RESALE	50142	1,187,840	1,079,856	10.0%	810,000	46.6%
MONTHLY SERVICE-ADMINISTRATIVE	50142	1,908,060	1,870,650	2.0%	1,767,350	8.0%
SERVICE ORDER CHARGES	50142	800,000	600,000	33.3%	830,000	-3.6%
MONTHLY PHONE SERVICE-RESIDENCE HALLS	50142	805,190	805,190	0.0%	805,790	-0.1%
MONTHLY CABLE SERVICE-RESIDENCE HALLS	50142	393,120	393,120	0.0%	393,120	0.0%
REVENUE TRANSFERS	50142	0	5,520	-100.0%	0	0.0%
OTHER REVENUE	50142	44,840	44,840	0.0%	91,780	-51.1%
TOTAL		<u>\$5,874,250</u>	<u>\$5,544,046</u>	6.0%	<u>\$5,413,010</u>	8.5%

**CMU TELECOMMUNICATIONS
2005-06 EXPENDITURE BUDGET**

ACCOUNT NAME	ACCT. NO	COMPENSATION				SUPPLIES & EQUIPMENT	2005-06 TOTAL BUDGET	2004-05 REVISED BUDGET	% CHANGE 2005-06 COMPARED TO 2004-05 REV.
		FACULTY SALARIES	STAFF SALARIES	OTHER COMP.	BENEFITS				
PERSONNEL SERVICES	50142	\$0	\$721,858	\$216,120	\$335,427	\$0	\$1,273,405	\$1,267,607	0.5%
TRUCKS- LOCAL/USAGE	50142	0	0	0	0	0	826,700	848,800	-2.6%
TRUNKS- TOLL/USAGE	50142	0	0	0	0	0	196,100	222,920	-12.0%
CABLE TV ROYALTIES	50142	0	0	0	0	0	218,120	217,390	0.3%
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	217,284	228,163	-4.8%
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	1,986,320	1,482,678	34.0%
SUPPLIES/ SYSTEM RELATED	50142	0	0	0	0	0	300,000	300,000	0.0%
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	3,500	13,070	-73.2%
OVERHEAD RECOVERY	50142	0	0	0	0	0	852,821	832,382	2.5%
TOTAL		<u>\$0</u>	<u>\$721,858</u>	<u>\$216,120</u>	<u>\$335,427</u>	<u>\$0</u>	<u>\$5,874,250</u>	<u>\$5,413,010</u>	8.5%

**SPECIFIC 2005-2006 EXPENDITURE ITEMS EXCEEDING \$200,000
CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF
2005-2006 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1. Library Media Acquisitions	24120	\$2,365,000	Subscription services for approximately 4,300 periodicals & electronic resources (2004-2005 EBSCO Subscription Services handled 2,700 of the subscriptions for a total of \$1,449,215).
2. Natural Gas Purchase	50175	1,560,000	Campus purchased natural gas. Multiple suppliers will be used with variable contract lengths for the upcoming fiscal year.
3. Wood Chips for Campus Heat	50175	990,000	Campus purchased wood chips. One or multiple suppliers for current fiscal year. Current supplier is Noble Forestry, Inc.
4. Computer Equipment – Auxiliary Services	Auxiliary	400,000	Replace and upgrade servers and related network software.
5. Copier/Printer Equipment	Printing Services	275,000	Purchase or multi-year least (5 year) of copiers, printers, fax devices to replace some existing and add some new equipment.
6. Bath Fixtures and Vanities	University Apartments	225,000	Replace bathroom vanities and fixtures in Washington Court Apartments.

**SPECIFIC 2005-2006 EXPENDITURE ITEMS EXCEEDING \$200,000
CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF
2005-2006 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
7. Lobby Furniture and Carpet Replacement	Residence Halls	250,000	Replace lobby furniture and carpeting in various residence halls.
8. Computerized Housing System	Residence Halls	250,000	Purchase of computerized housing assignment system.
9. WCMU-TV Programming	43253	275,000	Cooperative purchase of program service by Public Broadcasting System (PBS) stations.
10. WCMU-FM Programming	43353	230,000	Program fees for National Public Radio (NPR).
11. Furniture	Various	1,000,000	This is a contract with Allied/Steelcase for the purchase of office furniture.
12. Insurance Coverage	26405 27520	1,064,000	Premiums for insurance coverage of general liability, errors and omissions, auto, workers' 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 internally funded retention/reserve amounts for payment of individual claims.

**SPECIFIC 2005-2006 EXPENDITURE ITEMS EXCEEDING \$200,000
CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF
2005-2006 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
13. Employee Benefits and Insurance	Various	23,284,000	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.
14. Custodial Services	27131	834,000	Purchase of custodial services and supplies for one year with Romanow Services for Dow Science Building, Greenhouse, CEL North, Indoor Athletic Complex, Music Building, Library, Charter Schools Office and Health Professions Building.
15. Office Supplies	Various	850,000	One (1) year contract with Office Depot for office supplies.
16. Student Technology	26375/76100	500,000	Purchase of computer equipment for mediated classrooms.
		600,000	Purchase of networking equipment.
		700,000	Purchase of specialized technology project equipment.

**SPECIFIC 2005-2006 EXPENDITURE ITEMS EXCEEDING \$200,000
CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF
2005-2006 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
17. Merit Membership	26327	300,000	Annual membership fee for internet service for campus.
18. Marketing & Advertising Chase, Davis, Inc. for Prof Ed	Pro Ed – Various	900,000	Contract with media buying agent for various marketing and advertising initiatives for ProfEd learning center locations across the U.S.
19. Property Leases	Prof Ed – Various	2,600,000	Real estate lease agreements for classroom space needs in ProfEd's learning center locations across the U.S.
20. SAP Support	70838	550,000	Annual maintenance support for all three (3) systems.
17. Elevator Maintenance	50177	626,000	Five year renewable contract for elevator maintenance with Kone Elevator.
18. Verizon	50142	306,000	Annual expense for ISDN BRI lines and network trunking for the campus.

**SPECIFIC 2005-2006 EXPENDITURE ITEMS EXCEEDING \$200,000
CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF
2005-2006 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
19. Hosting and Maintenance Agreement	23307	425,000	1 st of a 3 year agreement with Corporate Computer for hosting and maintenance of CMU's Charter School's Administrative software & hardware.
	TOTAL	<u>\$41,359,000</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 Commons	Auxiliary	4,200,000	Cost of goods sold to include food purchases and non-food supply items for resale in Dining Services Operations.
3. University Center Dining Services	Auxiliary	1,700,000	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	900,000	Cost of goods sold to include printing and paper supplies for resale in Printing Services operations.
5. Bookstore	Auxiliary	8,200,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
6. Pharmaceuticals for Resale	50114	675,000	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.
	TOTAL	<u>\$16,575,000</u>	

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED ANNUAL AMOUNT	EXPLANATION
1. Solid Waste Removal	50175	270,000	Year 3 of a 4-year contract extension with Waste Management, Inc. for solid waste disposal and on-going recycling services from the Mt. Pleasant Recycling Facility.
2. Purchased Electricity	50175	2,990,000	Electricity purchase for the University. Budget covers months 18 – 24 of a 24 month contract with Quest Energy. Other main supplier is Consumers Energy.
3. City of Mt. Pleasant – Water & Sewage	50175	900,000	Campus purchased city water and sewage from the City of Mt. Pleasant per tariff rates.
4. Cost Per Copy Program	50089	225,000	Extended a five (5) year agreement with Commercial Equipment for copier services for CMU, City of Mt. Pleasant and Mt. Pleasant Public Schools through March, 2011.
5. Hardware Replacement/Maintenance & Software Maintenance	26327	751,000	Second (2 nd) of a three (3) year lease agreement with IBM.

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED ANNUAL AMOUNT	EXPLANATION
7. Business Bank Card	Various	600,000	Second (2 nd) year of a five (5) year agreement for a line of credit to be established with JP Morgan Chase to cover CMU's approximately 600 cardholder's monthly transactions.
8. Microsoft Campus Agreement	26327	250,000	Third (3 rd) year of a three (3) year campus software agreement with Microsoft.
9. Cincom Software	26327	430,000	Second (2 nd) year of a three (3) year software maintenance agreement with Cincom.
10. Furnishings and Other Equipment	Residence Halls and Apartments	1,400,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab equipment and software.
11. Equipment, Furnishings and Other Equipment	Dining Services	600,000	Includes food equipment and furniture, computers, software, and other equipment for residential restaurants, retail food venues, catering and concessions.
12. 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.

**MULTI-YEAR CONTRACTS EXCEEDING \$200,000,
PREVIOUSLY APPROVED**

FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED ANNUAL AMOUNT	EXPLANATION
13. Equipment and Furnishings	Bookstore	350,000	Includes furniture, fixtures, store furnishings, other equipment and computer and software systems.
	TOTAL	<u>\$9,066,000</u>	