

Central Michigan University Consolidated Operating Budget

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**Central Michigan University
2006-2007 Consolidated Operating Budget Narrative**

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

Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled in the spring semester. Budget reviews are conducted by the University's Budget Advisory Council which is made up of 20 members representing the university community. The make up of the council is as follows:

Academic Centers

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

Service Centers

- Academic Administration
- Library
- Dean of Students
- Office of Information Technology
- Finance and Administrative Services
- Facilities and Energy Management
- President's Division
- Governmental Relations Division
- Development & Alumni Relations

Auxiliary Centers

- Residences and Auxiliary Services
- Athletics

Faculty Representation

- Chair of Chairs
- Chair of Academic Senate

Upon completion of the review process, a proposed high level fiscal year university operating budget is presented to and approved by the Board of Trustees in July. The divisions/departments are informed of the approved budget and

a detailed university operating budget follows. The operating budget includes planned revenue and expenditures for all university operations.

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

The operating budget includes a number of schedules, which provide detail information for the General Fund as well as Non-General Fund budget centers. Page 3 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 4 and 12 through 22 reflect the revenue and expenditure components by center.

Within the university there are a number of instances where revenue and expenditures are reflected between operating funds. Any duplication in totals has been eliminated from the totals of the consolidated schedules. For example, each year there is a return from ProfEd to the General Fund. This component is now shown in the transfers section and is 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 ProfEd budget. Any of this type of activity has been extracted, to the extent practical, and is shown within the transfers section on page 3.

This consolidated budget aggregates \$340,795,818 in net revenue and \$340,795,818 in net expenditures, yielding a projected break-even situation for 2006-2007.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	RESIDENCES									TOTAL
	GENERAL FUND	PROFED	CENTRAL ENERGY FACILITY	PARKING SERVICES	AUXILIARY SERVICES	TELECOM	ATHLETICS	HEALTH SERVICES	PUBLIC BROADCSTG	
REVENUES										
STATE APPROPRIATIONS	82,383,700	0	0	0	0	0	0	0	0	82,383,700
TUITION, ROOM, & BOARD	128,553,504	37,768,514	0	0	39,689,200	0	0	0	0	206,011,218
DEPARTMENTAL & ACTIVITY REVENUE	9,521,061	0	0	2,884,000	18,103,000	0	5,230,315	2,208,843	438,779	38,385,998
INVESTMENT INCOME	1,799,196	0	0	0	365,000	0	0	0	0	2,164,196
OTHER SOURCES	0	0	0	0	2,776,600	5,956,210	0	0	3,117,896	11,850,706
TOTAL REVENUES	222,257,461	37,768,514	0	2,884,000	60,933,800	5,956,210	5,230,315	2,208,843	3,556,675	340,795,818
EXPENDITURES										
FACULTY & STAFF SALARIES	101,287,755	15,976,480	1,044,512	198,668	4,949,000	715,959	3,443,235	970,641	1,703,631	130,289,881
OTHER COMPENSATION	5,314,231	506,677	100,112	97,000	5,956,000	216,120	1,000,701	209,002	226,000	13,625,843
BENEFITS	46,225,308	4,850,920	566,535	98,378	2,361,600	307,000	1,371,658	425,147	758,304	56,964,850
COST OF GOODS SOLD	292,089	0	0	0	15,946,700	0	0	0	0	16,238,789
SUPPLIES, EQUIPMENT, & OVERHEAD	46,875,708	12,234,434	10,517,876	177,000	17,655,997	4,118,406	10,276,027	1,004,053	2,272,042	105,131,543
TOTAL EXPENDITURES	199,995,091	33,568,511	12,229,035	571,046	46,869,297	5,357,485	16,091,621	2,608,843	4,959,977	322,250,906
TRANSFERS										
TRANSFERS IN / (OUT):										
SUBSIDIES	(23,044,825)	0	14,332,000	0	(5,964,978)	0	12,874,501	400,000	1,403,302	0
GENERAL FUND	7,906,361	(4,200,003)	0	(994,000)	(2,247,925)	(464,433)	0	0	0	0
CAPITAL BUDGET	(2,556,286)	0	0	(1,318,954)	(1,620,600)	0	(80,400)	0	0	(5,576,240)
DEBT SERVICE	(4,567,620)	0	(2,102,965)	0	(4,231,000)	(134,292)	(1,932,795)	0	0	(12,968,672)
TOTAL TRANSFERS	(22,262,370)	(4,200,003)	12,229,035	(2,312,954)	(14,064,503)	(598,725)	10,861,306	400,000	1,403,302	(18,544,912)
CURRENT YEAR SURPLUS (DEFICIT)	0	0	0	0	0	0	0	0	0	0

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC CENTERS															
SCIENCE & TECHNOLOGY	26,037,101	0	156,000	26,193,101	12,997,946	1,965,398	212,450	6,049,683	21,225,477	0	1,540,493	0	22,765,970	(3,427,131)	0
COMMUNICATION & FINE ARTS	16,545,526	0	77,906	16,623,432	7,977,046	1,208,307	152,030	3,740,276	13,077,659	0	801,797	0	13,879,455	(2,743,977)	0
HUMANITIES, SOCIAL & BEHAV SCIENCES	32,859,191	0	0	32,859,191	14,387,773	1,077,109	101,311	6,348,349	21,914,542	0	490,464	0	22,405,006	(10,454,185)	0
EDUCATION & HUMAN SERVICES	17,823,932	0	0	17,823,932	7,852,866	1,623,325	15,000	3,668,762	13,159,953	0	549,508	0	13,709,461	(4,114,471)	0
BUSINESS ADMINISTRATION	19,272,932	0	72,500	19,345,432	9,861,497	1,262,824	146,134	4,002,406	15,272,860	0	359,471	0	15,632,331	(3,713,101)	0
HEALTH PROFESSIONS	14,504,355	0	275,000	14,779,355	6,023,595	1,647,490	158,409	2,888,207	10,717,701	0	1,101,963	0	11,819,664	(2,959,691)	0
PROF ED	37,768,514	0	0	37,768,514	7,705,217	8,271,263	506,677	4,850,920	21,334,077	0	12,234,434	0	33,568,511	(4,200,003)	0
ACADEMIC CENTERS SUBTOTAL	164,811,551	0	581,406	165,392,957	66,805,940	17,055,715	1,292,011	31,548,602	116,702,269	0	17,078,129	0	133,780,398	(31,612,559)	0
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	411,992	0	30,205	442,197	1,954,599	2,138,103	338,133	1,653,171	6,084,006	0	2,321,940	0	8,405,946	7,963,749	0
GRADUATE STUDIES	428,286	0	150,000	578,286	435,716	882,105	3,311	688,163	2,009,295	0	1,274,540	0	3,283,835	2,705,549	0
LIBRARY	92,196	0	73,700	165,896	837,467	1,752,758	333,900	1,149,428	4,073,553	0	4,103,678	0	8,177,231	8,011,335	0
COMPUTING SUPPORT	0	0	0	0	0	2,720,718	172,700	1,133,005	4,026,423	0	4,813,251	0	8,839,674	8,839,674	0
DEAN OF STUDENTS	335,904	0	1,218,550	1,554,454	474,554	4,802,828	203,432	2,427,159	7,907,973	0	2,215,734	0	10,123,707	8,569,253	0
DIVERSITY	242,089	0	43,800	285,889	35,593	849,091	70,016	385,653	1,340,353	242,089	612,253	0	2,194,695	1,908,806	0
FINANCE & ADMINISTRATIVE SERVICES	0	0	22,800	22,800	0	1,718,671	127,235	731,656	2,577,562	0	566,385	0	3,143,947	3,121,147	0
FINANCIAL SERVICES AND REPORTING	0	0	490,000	490,000	0	3,269,325	28,647	1,551,274	4,849,246	0	2,094,311	0	6,943,557	6,453,557	0
HUMAN RESOURCES/STAFF	0	0	7,000	7,000	0	1,562,827	7,800	695,026	2,265,653	0	233,871	0	2,499,524	2,492,524	0
FACILITIES MANAGEMENT	0	0	91,000	91,000	0	4,969,665	280,655	2,701,028	7,951,348	50,000	10,194,564	0	18,195,912	18,104,912	0
CENTRAL ENERGY FACILITY	0	0	0	0	0	1,044,512	100,112	566,535	1,711,159	0	(1,711,159)	0	0	0	0
PRESIDENT'S DIVISION	0	0	0	0	0	1,893,053	31,465	757,769	2,682,287	0	1,288,393	0	3,970,680	3,970,680	0
GOVERNMENTAL RELATIONS DIVISION	0	0	0	0	0	278,807	0	77,310	356,117	0	134,010	0	490,127	490,127	0
DEVELOPMENT & ALUMNI RELATIONS	0	0	0	0	0	1,907,543	131,750	832,488	2,871,781	0	1,155,066	0	4,026,847	4,026,847	0
SCHOLARSHIPS & FINANCIAL AID	0	0	0	0	0	0	0	0	0	0	16,600,139	0	16,600,139	16,600,139	0
CENTRAL ADMINISTRATION	0	82,383,700	2,080,256	84,463,956	0	455,581	0	3,612,321	4,067,902	0	13,553,518	(7,052,091)	10,569,329	(73,894,627)	0
CHARTER SCHOOLS	0	0	5,793,541	5,793,541	0	0	2,246,789	920,805	3,167,594	0	2,662,464	463,483	6,293,541	500,000	0
UNIVERSITY RECREATION	0	0	737,999	737,999	53,550	410,025	553,064	211,369	1,228,008	0	287,434	0	1,515,442	777,443	0
SERVICE CENTERS SUBTOTAL	1,510,467	82,383,700	10,738,851	94,633,018	3,791,479	30,655,612	4,629,009	20,094,161	59,170,261	292,089	62,400,391	(6,588,608)	115,274,133	20,641,115	0
AUXILIARY CENTERS															
PARKING SERVICES	0	0	2,884,000	2,884,000	0	198,668	97,000	98,378	394,046	0	1,495,954	0	1,890,000	(994,000)	0
RESIDENCES & AUXILIARY SERVICES	0	0	60,933,800	60,933,800	0	4,949,000	5,956,000	2,361,600	13,266,600	15,946,700	25,482,169	3,990,406	58,685,875	(2,247,925)	0
TELECOMMUNICATIONS	0	0	5,956,210	5,956,210	0	715,959	216,120	307,000	1,239,079	0	3,993,858	258,840	5,491,777	(464,433)	0
AUXILIARY CENTERS SUBTOTAL	0	0	69,774,010	69,774,010	0	5,863,627	6,269,120	2,766,978	14,899,725	15,946,700	30,971,981	4,249,246	66,067,652	(3,706,358)	0
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS	0	0	5,230,315	5,230,315	2,442,128	1,001,107	1,000,701	1,371,658	5,815,593	0	10,305,673	1,983,550	18,104,816	12,874,501	(0)
HEALTH SERVICES	0	0	2,208,843	2,208,843	0	970,641	209,002	425,147	1,604,790	0	844,639	159,414	2,608,843	400,000	0
PUBLIC BROADCASTING	0	0	3,556,675	3,556,675	0	1,703,631	226,000	758,304	2,687,935	0	2,272,042	0	4,959,977	1,403,302	0
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	0	0	10,995,833	10,995,833	2,442,128	3,675,379	1,435,703	2,555,109	10,108,318	0	13,422,354	2,142,964	25,673,636	14,677,803	(0)
GRAND TOTALS	166,322,018	82,383,700	92,090,100	340,795,818	73,039,546	57,250,334	13,625,843	56,964,850	200,880,572	16,238,789	123,872,854	(196,398)	340,795,818	0	(0)

General Fund Budget

REVENUE

The \$260,025,975 budgeted revenue for 2006-2007 is a 6.36 percent increase over the 2005-2006 budget. The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (pp. 12-22).

Net State Appropriations

The 2006-2007 budgeted State appropriations reflect a 2.9 percent increase from the 2005-2006 state appropriations level. This results in a total appropriation for 2006-2007 of \$82,383,700 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 \$81,752,073.

The General Fund revenue summary schedule shows the State appropriation as a smaller percent of total General Fund revenue in 2006-2007, continuing the previous years' trend.

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

Tuition and Fees – General Fund

This budget reflects an annual average 3.6% percent increase for new student on-campus undergraduate tuition rates from the 2005-2006 tuition budgets. This budget is comprised of a guaranteed tuition program that averages an annual 3.6% percent increase for new Michigan resident undergraduate tuition rate and a zero percent tuition increase for those returning students within the CMU Promise. Overall CMU undergraduate tuition rates remain among the bottom quartile for the 15 public state universities.

Graduate tuition rates reflect a 12.5 percent increase. The approved graduate rate brings CMU's graduate rates closer to the median graduate tuition rates for the 15 state universities.

The tuition revenue is based on an estimated 0.90 percent decrease in total credit hours on-campus from the original budget for 2005-2006. The Office of Institutional Research projection for the 2005-2006 original budget was 541,720 credit hours. The actual 2005-2006 credit hours were 544,483. The projected 2006-2007 credit hours from the Office of Institutional Research are 536,829 upon which the estimated revenue budget is based. This represents a

decrease of 1.4 percent from the 2005-2006 actual enrollments. The projected Fall 2006 headcount is 19,925 compared to an actual Fall 2005 headcount of 19,917.

Tuition is mainly attributed to individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center.

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

In addition The CMU Promise includes a two year guaranteed room and board rate for incoming residence hall students for 2006-08. The incoming residence hall student's room and board rates increased 7.0 percent for 2006-2008 from \$6,376 to \$6,824 with a 19 meal plan. The incoming 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 8.4 percent increase in the total cost of tuition and room and board.

FY 2006-2007 Changes in Tuition Rates

Undergraduate Cohort Tuition Rate Schedule On Campus - MI Resident				
Cohorts	Years Remaining	2006-2007 Rate	2005-2006 Rate	Percent Change
Cohort T06	4*	\$ 251	n/a	n/a
Cohort T05	3*	213	\$213	0%
Cohort T04	2*	211	211	0%
Cohort T03	1*	210	210	0%
Cohort T02	1	208	208	0%
Credit by examination		40	40	0%

Undergraduate Cohort Tuition Rate Schedule Out of State Resident				
Cohorts	Years Remaining	2006-2007 Rate	2005-2006 Rate	Percent Change
Cohort T06	4*	\$ 584	n/a	n/a
Cohort T05	3*	495	\$495	0%
Cohort T04	2*	491	491	0%
Cohort T03	1*	487	487	0%
Cohort T02	1	482	482	0%
Credit by examination		40	40	0%

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

Cohort T05: students who, in the fall of 2005, were new students or freshmen with up to 25 credits.

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

Cohort T03: students who, in the fall of 2005, were juniors with 56 - 85 credits.

Cohort T02: students who, in the fall of 2005, were seniors with 86 - 100 credits.

Residential Hall Rates Based on a 19-Meal Plan				
	2006-2007	2005-2006	Amount Change	Percent Change
Guaranteed for 2 years	\$6,824	\$6,376	\$448	7.00%

Undergraduate Tuition & Fees Comparison Based on a SCH Weighted Average				
	2006-2007 Rate	2005-2006 Rate	Amount Change	Percent Change
Tuition	\$6,753.34	\$6,154.55	\$598.79	9.7%
Mandatory Fees	0	0	0	0.0%
Total Tuition & Mandatory Fees	\$6,753.34	\$6,154.55	\$598.79	9.7%

Masters/Specialist & Doctoral Rates			
	2006-2007 Rate	2005-2006 Rate	Percent Change
Masters/Specialist Resident	\$ 366	\$325	12.5%
Doctoral Resident	416	370	12.5%
Masters/Specialist Out of State Resident	678	603	12.5%
Doctoral Out of State Resident	753	669	12.5%

Tuition and Fees – ProfEd

The 2006-2007 budgeted revenue of \$37,768,514 is a 1.5 percent decrease over the 2005-2006 budgeted revenue of \$38,339,776. This level of revenue for 2006-2007 will result in a net return to the General Fund of \$4,200,003. The 2006-2007 budgeted returns will remain the same as the 2005-2006 budget.

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

Investment Income

Annually the investment income has been one of the funding sources for the base-operating budget. For 2006-2007 budget the investment income was increased from \$1,200,000 to approximately \$1,800,000 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 2005-2006 original department and activity revenue budget was \$9,523,388. This same category decreased by .02 percent for 2006-2007 to a total of \$9,521,061.

EXPENDITURES

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

- Faculty salaries
- Staff salaries
- Other compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead/Returns

A number of issues will impact numerous functional expenditure categories in the 2006-2007 fiscal year budgets:

1. The Other Compensation section of the budget did not receive any general increase, and has not received a general across-the-board increase since the 1985-1986 fiscal year. Funds were allocated in 1989 and 1992 to address minimum wage increases. There will be no additional funds allocated for the upcoming minimum wage increases for 2006-2007.

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

2. The Supplies & Equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category covers expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel and telephone.
3. University contributions to employee benefit programs are funded through Central Administration and then allocated/budgeted at the individual department level. Benefit budgets are zero based for all filled and vacant positions. Benefits include coverage for health, dental, prescription, life insurance, long term disability and retirement.

Staff Positions

The 2006-2007 General Fund Staff FTE includes the following components:

Budgeted Positions	818.425
Soft Funded Positions	<u>111.420</u>
Total Staff	<u>929.845</u>

The number of budgeted General Fund staff positions have increased by 16.73 and the soft funded positions increased by 14.83 for a total increase of 31.56; or a 3.5 percent increase from the 2005-2006 original budgeted level of 801.692. 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 2006-2007 General Fund budget includes 713 regular faculty tenured/tenure track) positions, a net increase of 5 from 2005-2006.

As of June 20, 2006, 35 new regular faculty have been hired for the fall 2006, and 45 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular faculty this fall is 633, a net increase of 1 from the 2005-2006 fiscal year and a net decrease of 9 from the 2004-2005 number.

Tenured/Tenure-Track	2003-2004	2004-2005	2005-2006	2006-2007
Total Positions	700	703	708	713
Filled Positions	654	642	632	633
Budgeted FTE	705.9	697.7	719.4	724.7

The number of regular and temporary faculty FTE (full-time equivalent) employed by CMU during 2005-2006 was 951.0. Employed FTE includes summer assignments and grant assignments, but excludes leaves without pay and reduced assignments. The 2005-2006 faculty FTE increased by 8.4 FTE over the 2004-2005 FTE.

Employed FTE	2002-2003	2003-2004	2004-05	2005-06
Tenured/Tenure-Track	672.9	698.3	682.6	679.0
Temporary	283.0	257.5	260.0	272.0
Total Employed FTE	955.9	955.8	942.6	951.0

CENTRAL MICHIGAN UNIVERSITY
2006-2007 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL			TOTAL EXPENSES		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ACADEMIC CENTERS																
SCIENCE & TECHNOLOGY																
BIOLOGY	21100	4,595,715	0	0	4,595,715	2,039,275	365,573	30,900	1,025,093	3,460,841	0	291,387	0	3,752,228	(843,487)	0
BEAVER ISLAND	21101	0	0	156,000	156,000	47,583	8,814	50,000	22,005	128,402	0	141,394	0	269,796	113,796	0
CHEMISTRY	21104	2,880,711	0	0	2,880,711	1,483,261	321,303	28,500	735,572	2,568,636	0	244,827	0	2,813,463	(67,248)	0
GEOGRAPHY	21125	3,556,244	0	0	3,556,244	1,309,703	34,299	20,400	551,702	1,916,104	0	84,138	0	2,000,242	(1,556,002)	0
ENVIRONMENTAL STUDIES	21127	104,222	0	0	104,222	55,320	0	0	19,878	75,198	0	8,600	0	83,798	(20,424)	0
GEOLOGY	21130	932,189	0	0	932,189	609,278	36,816	16,600	263,616	926,310	0	97,092	0	1,023,402	91,213	0
INDUSTRIAL & ENGINEERING TECHNOLOGY	21137	1,708,539	0	0	1,708,539	1,293,518	137,318	21,200	578,077	2,030,113	0	164,864	0	2,194,977	486,438	0
MATHEMATICS	21140	7,859,185	0	0	7,859,185	3,195,616	57,096	14,000	1,259,098	4,525,810	0	87,228	0	4,613,038	(3,246,147)	0
COMPUTER SCIENCE	21141	2,227,135	0	0	2,227,135	1,436,673	34,694	5,800	539,521	2,016,688	0	67,519	0	2,084,207	(142,928)	0
PHYSICS	21149	2,173,161	0	0	2,173,161	1,142,429	200,242	9,100	533,546	1,885,317	0	81,957	0	1,967,274	(205,887)	0
RADIATION SAFETY OFFICER	21180	0	0	0	0	0	0	0	0	0	0	10,488	0	10,488	10,488	0
SCIENCE GRAD RESEARCH ASSISTANTSHIP	22030	0	0	0	0	197,438	0	0	111,932	309,370	0	0	0	309,370	309,370	0
PEARCE COMPUTER CENTER	24410	0	0	0	0	0	139,884	9,800	58,592	208,276	0	50,520	0	258,796	258,796	0
SCIENCE II LIQUID NITROGEN	24540	0	0	0	0	0	0	0	0	0	0	16,600	0	16,600	16,600	0
HAZARDOUS WASTE DISPOSAL	24545	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000	35,000	0
DEVELOPMENT OFFICER-SCIENCE & TECHNOLOGY	24616	0	0	0	0	0	40,383	0	9,533	49,916	0	12,500	0	62,416	62,416	0
DEAN - SCIENCE AND TECHNOLOGY	24617	0	0	0	0	116,602	588,976	3,500	310,768	1,019,846	0	63,113	0	1,082,959	1,082,959	0
PROGRAM ACTIVITY - SCIENCE AND TECHNOLOGY	24618	0	0	0	0	71,250	0	2,650	30,750	104,650	0	60,666	0	165,316	165,316	0
RECRUITING - SCIENCE & TECHNOLOGY	24619	0	0	0	0	0	0	0	0	0	0	19,000	0	19,000	19,000	0
NEITHERCUT WOODLANDS	24650	0	0	0	0	0	0	0	0	0	0	3,600	0	3,600	3,600	0
SCIENCE & TECHNOLOGY SUBTOTAL		26,037,101	0	156,000	26,193,101	12,997,946	1,965,398	212,450	6,049,683	21,225,477	0	1,540,493	0	22,765,970	(3,427,131)	0
COMMUNICATION & FINE ARTS																
ART	21602	3,129,298	0	38,741	3,168,039	1,097,227	122,623	6,954	475,355	1,702,159	0	85,907	0	1,788,066	(1,379,973)	0
BROADCAST AND CINEMATIC ARTS	21603	2,478,290	0	0	2,478,290	1,060,786	89,159	11,294	485,634	1,646,873	0	124,178	0	1,771,051	(707,239)	0
BCA LAB EQUIPMENT	21604	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000	35,000	0
IPR CURRICULUM	21620	110,792	0	0	110,792	51,146	0	0	18,228	69,374	0	5,908	0	75,282	(35,510)	0
JOURNALISM	21638	2,261,302	0	0	2,261,302	1,069,664	32,677	5,841	428,614	1,536,796	0	39,470	0	1,576,266	(685,036)	0
MUSIC EVENTS	21646	0	0	0	0	0	0	56,500	0	56,500	0	18,700	0	75,200	75,200	0
MUSIC	21647	3,226,280	0	39,165	3,265,445	2,561,293	264,309	33,470	1,168,336	4,027,408	0	71,635	0	4,099,043	833,598	0
MUSIC ACTIVITIES	21648	0	0	0	0	0	0	0	0	0	0	58,800	0	58,800	58,800	0
MUSIC EQUIP REPAIR & REPLACEMENT	21649	0	0	0	0	0	0	0	0	0	0	146,667	0	146,667	146,667	0
COMMUNICATION AND DRAMATIC ARTS	21670	5,339,564	0	0	5,339,564	2,070,928	215,770	15,921	928,829	3,231,448	0	62,198	0	3,293,646	(2,045,918)	0
SPEECH AND DRAMA ACTIVITIES	21671	0	0	0	0	0	0	0	0	0	0	65,364	0	65,364	65,364	0
DEVELOPMENT-CCFA	24666	0	0	0	0	0	50,558	0	23,750	74,308	0	1,278	0	75,586	75,586	0
DEAN - COMMUNICATION & FINE ARTS	24667	0	0	0	0	66,002	433,211	18,050	211,530	728,793	0	12,142	0	740,935	740,935	0
PROG ACT - COMMUNICATION & FINE ARTS	24668	0	0	0	0	0	0	4,000	0	4,000	0	12,666	0	16,666	16,666	0
STUDENT PERFORMING ARTS-TRAVEL	25015	0	0	0	0	0	0	0	0	0	0	16,284	0	16,284	16,284	0
MUSIC-BAND	25813	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0
MUSIC THEATRE SCHOLARSHIPS	28204	0	0	0	0	0	0	0	0	0	0	25,600	0	25,600	25,600	0
COMMUNICATION & FINE ARTS SUBTOTAL		16,545,526	0	77,906	16,623,432	7,977,046	1,208,307	152,030	3,740,276	13,077,659	0	801,797	0	13,879,455	(2,743,977)	0
HUMANITIES, SOCIAL & BEHAV SCIENCES																
MUSEUM STUDIES	21630	112,139	0	0	112,139	0	0	0	0	0	0	0	0	0	(112,139)	0
ENGLISH	21715	7,971,879	0	0	7,971,879	3,444,779	68,474	5,900	1,376,663	4,895,816	0	50,680	0	4,946,496	(3,025,383)	0
ENGLISH LANGUAGE INSTITUTE	21716	0	0	0	0	194,000	55,038	0	81,298	330,336	0	11,917	0	342,253	342,253	0
THE WRITING CENTER	21717	0	0	0	0	62,844	0	30,000	34,479	127,323	0	66,072	0	193,395	193,395	0
PSYCHOLOGY	21720	6,475,882	0	0	6,475,882	3,118,899	121,743	14,195	1,509,261	4,764,098	0	55,243	0	4,819,341	(1,656,541)	0
PSYCHOLOGY INTERN SUPERVISION	21721	0	0	0	0	0	0	0	0	0	0	1,664	0	1,664	1,664	0
PSYCHOLOGY TRAINING & CONSULTATION	21722	0	0	0	0	0	71,070	0	16,906	87,976	0	0	0	87,976	87,976	0
CMU/STRATHCLYDE HISTORY PHD	21732	0	0	0	0	0	0	0	0	0	0	3,392	0	3,392	3,392	0
HISTORY	21735	3,981,133	0	0	3,981,133	1,651,463	47,923	3,740	690,323	2,393,449	0	28,052	0	2,421,501	(1,559,632)	0
FOREIGN LANGUAGE-LITERATURE & CULTURE	21740	2,603,764	0	0	2,603,764	1,149,549	29,224	9,136	481,955	1,669,864	0	25,573	0	1,695,437	(908,327)	0
MILITARY SCIENCE	21745	128,993	0	0	128,993	0	34,715	1,955	16,218	52,888	0	13,046	0	65,934	(63,059)	0
POLITICAL SCIENCE	21750	2,953,878	0	0	2,953,878	1,211,654	36,088	3,400	525,940	1,777,082	0	21,240	0	1,798,322	(1,155,556)	0
PHILOSOPHY & RELIGION	21755	3,475,651	0	0	3,475,651	1,278,000	34,445	4,000	492,641	1,809,086	0	20,761	0	1,829,847	(1,645,804)	0
SOCIOLOGY & ANTHROPOLOGY & SOCIAL WORK	21765	4,529,111	0	0	4,529,111	2,085,439	58,193	0	838,842	2,982,474	0	34,394	0	3,016,868	(1,512,243)	0
WOMEN'S STUDIES	21770	1,470	0	0	1,470	0	0	1,100	0	1,100	0	3,276	0	4,376	2,906	0
CENTER FOR CULTURAL & NATURAL HISTORY	24240	0	0	0	0	132,950	0	20,000	49,312	202,262	0	65,852	0	268,114	268,114	0
HSBS COMPUTER LAB	24405	0	0	0	0	0	31,465	0	12,331	43,796	0	649	0	44,445	44,445	0
COLLEGE OF DEVELOPMENT OFFICE EXPENSES	24676	0	0	0	0	0	38,531	0	15,701	54,232	0	16,520	0	70,752	70,752	0
DEAN - HUMAN, SOCIAL & BEH SCIENCES	24677	0	0	0	0	0	425,864	2,785	174,627	603,276	0	16,500	0	619,776	619,776	0
PROG ACT - HUM, SOC & BEH SCIENCES	24678	625,291	0	0	625,291	0	0	0	0	0	0	16,500	0	16,500	(608,791)	0
RECRUITING - HUM, SOC, & BEH SCIENCES	24679	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0
GRIFFIN ENDOWED CHAIR	24681	0	0	0	0	58,196	0	0	26,300	84,496	0	0	0	84,496	84,496	0
NEUROSCIENCE	24730	0	0	0	0	0	0	0	0	0	0	14,160	0	14,160	14,160	0
SOCIAL WORK	24734	0	0	0	0	0	24,336	5,100	5,552	34,988	0	14,973	0	49,961	49,961	0
HUMANITIES, SOCIAL & BEHAV SCIENCES SUBTOTAL		32,859,191	0	0	32,859,191	14,387,773	1,077,109	101,311	6,348,349	21,914,542	0	490,464	0	22,405,006	(10,454,185)	0

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
EDUCATION & HUMAN SERVICES																	
TEACHER ED & PROFESSIONAL DEVELOPMENT	21300	7,029,005	0	0	7,029,005	3,010,607	95,035	3,019	1,156,585	4,265,246	0	67,410	0	4,332,656	(2,696,349)	0	
EHS-CSS ADMISSIONS	21320	0	0	0	0	0	121,657	0	55,794	177,451	0	22,360	0	199,811	199,811	0	
EHS-CHS MID TIER	21321	0	0	0	0	0	76,142	0	36,176	112,318	0	0	0	112,318	112,318	0	
EHS-CSS CERTIFICATION	21322	0	0	0	0	0	104,753	0	61,478	166,231	0	0	0	166,231	166,231	0	
EHS-CSS STUDENT TEACHER SUPPORT	21323	0	0	0	0	0	0	0	0	0	0	125,000	0	125,000	125,000	0	
EHS-CSS OPERATIONS	21330	0	0	0	0	0	0	1,200	0	1,200	0	24,188	0	25,388	25,388	0	
COUNSELING & SPECIAL EDUCATION	21340	2,135,607	0	0	2,135,607	1,106,962	47,060	1,562	420,504	1,576,088	0	27,396	0	1,603,484	(532,123)	0	
EDUCATIONAL LEADERSHIP	21350	715,450	0	0	715,450	929,504	42,442	4,219	363,621	1,339,786	0	21,339	0	1,361,125	645,675	0	
HUMAN ENVIRONMENTAL STUDIES	21360	5,748,849	0	0	5,748,849	2,033,153	293,707	0	944,494	3,271,354	0	54,339	0	3,325,693	(2,423,156)	0	
GERONTOLOGY	21365	81,649	0	0	81,649	0	0	0	0	0	0	0	0	0	(81,649)	0	
RECREATION PARK & LEISURE SERVICES	21391	2,113,372	0	0	2,113,372	772,640	124,703	890	363,915	1,262,148	0	54,824	0	1,316,972	(796,400)	0	
INSTRUCTIONAL MATERIALS CENTER	24160	0	0	0	0	0	84,394	3,470	44,112	131,976	0	20,980	0	152,956	152,956	0	
DEVELOPMENT - EHS	24635	0	0	0	0	0	34,421	0	10,591	45,012	0	23,000	0	68,012	68,012	0	
DEAN-EDUCATION & HUMAN SERVICES	24636	0	0	0	0	0	414,424	640	139,945	555,009	0	62,220	0	617,229	617,229	0	
RECRUITMENT-EHS	24639	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0	
EHS-CSS ADMINISTRATION	24755	0	0	0	0	0	184,587	0	71,547	256,134	0	36,452	0	292,586	292,586	0	
EDUCATION & HUMAN SERVICES SUBTOTAL		17,823,932	0	0	17,823,932	7,852,866	1,623,325	15,000	3,668,762	13,159,953	0	549,508	0	13,709,461	(4,114,471)	0	
BUSINESS ADMINISTRATION																	
ACCOUNTING	21200	2,492,474	0	0	2,492,474	1,805,153	36,691	1,450	586,008	2,429,302	0	20,572	0	2,449,874	(42,600)	0	
ECONOMICS	21210	2,964,907	0	0	2,964,907	1,537,335	32,802	3,231	604,520	2,177,888	0	34,794	0	2,212,682	(752,225)	0	
ENTREPRENEURSHIP	21220	418,926	0	0	418,926	40,330	126,015	0	75,144	241,488	0	294	0	241,782	(177,144)	0	
BUSINESS INFORMATION SYSTEMS	21230	2,710,649	0	0	2,710,649	1,706,279	36,691	2,031	648,046	2,393,047	0	24,054	0	2,417,101	(293,548)	0	
MANAGEMENT	21240	2,483,440	0	0	2,483,440	1,423,016	33,758	1,500	515,386	1,973,660	0	22,969	0	1,996,629	(486,811)	0	
MARKETING/HOSPITALITY SERVICES	21250	3,403,602	0	0	3,403,602	1,712,095	37,253	1,700	631,997	2,383,045	0	20,000	0	2,403,045	(1,000,557)	0	
FINANCE & LAW	21280	3,674,335	0	0	3,674,335	1,538,779	36,691	2,031	594,772	2,172,273	0	27,942	0	2,200,215	(1,474,120)	0	
CBA TECHNOLOGY SERVICES	24420	0	0	0	0	0	232,585	98,091	93,189	423,865	0	37,799	0	461,664	461,664	0	
DEVELOPMENT OFFICER - CBA	24626	0	0	0	0	0	93,621	0	42,210	135,831	0	14,436	0	148,267	148,267	0	
DEAN - CBA	24627	0	0	0	0	0	416,732	26,100	144,094	586,926	0	69,665	0	656,591	656,591	0	
PROGRAM ACTIVITY - CBA	24628	0	0	0	0	0	0	0	0	0	0	80,085	0	80,085	80,085	0	
STUDENT SERVICES CENTER-CBA	24634	1,124,599	0	0	1,124,599	86,510	179,985	10,000	64,459	340,954	0	0	0	340,954	(783,645)	0	
SAP UNIV ALLIANCE PROGRAM	24705	0	0	72,500	72,500	12,000	0	0	2,581	14,581	0	8,861	0	23,442	(49,058)	0	
BUSINESS ADMINISTRATION SUBTOTAL		19,272,932	0	72,500	19,345,432	9,861,497	1,262,824	146,134	4,002,406	15,272,860	0	359,471	0	15,632,331	(3,713,101)	0	
HEALTH PROFESSIONS																	
PHYSICAL EDUCATION & SPORT	21380	4,457,466	0	52,000	4,509,466	1,454,314	61,000	22,000	597,154	2,134,468	0	79,100	0	2,213,568	(2,295,898)	0	
SCHOOL OF HEALTH SCIENCES	21810	3,763,456	0	36,500	3,799,956	1,361,465	61,007	27,900	557,147	2,007,519	0	75,400	0	2,082,919	(1,717,037)	0	
PHYSICIAN ASSISTANT	21830	1,995,514	0	96,316	1,691,830	513,392	32,781	0	197,759	743,932	0	65,000	0	808,932	(882,898)	0	
PHYSICAL THERAPY PROGRAM	21840	1,571,238	0	78,184	1,649,422	818,019	28,683	0	297,777	1,144,479	0	59,820	0	1,204,299	(445,123)	0	
HPB EQUIP REPAIR AND REPLACEMENT	21849	0	0	0	0	0	0	0	0	0	0	302,901	0	302,901	302,901	0	
DOCTOR OF HEALTHCARE ADMINISTRATION	21850	0	0	0	0	459,071	0	0	126,635	585,706	0	97,601	0	683,307	683,307	0	
COMMUNICATION DISORDERS	21890	3,064,958	0	0	3,064,958	1,295,325	563,905	22,309	705,490	2,587,029	0	45,000	0	2,632,029	(432,929)	0	
CHP VIVARIUM	22045	0	0	0	0	0	52,102	25,000	13,435	90,537	0	35,500	0	126,037	126,037	0	
CHP CARLS CENTER	23030	0	0	0	0	0	156,742	0	84,478	241,220	0	35,000	0	276,220	276,220	0	
DEVELOPMENT OFFICER-HEALTH PROFESSIONS	24685	0	0	0	0	0	26,523	0	6,446	32,969	0	31,568	0	64,537	64,537	0	
DEAN - HEALTH PROFESSIONS	24687	51,723	0	0	51,723	0	368,494	6,500	142,335	517,329	0	17,071	0	534,400	482,677	0	
PROG ACT - HEALTH PROFESSIONS	24688	0	0	12,000	12,000	122,009	0	0	37,829	159,838	0	2	0	159,840	147,840	0	
RECRUITING - HEALTH PROFESSIONS	24689	0	0	0	0	0	0	0	0	0	0	29,000	0	29,000	29,000	0	
CHP ADMISSIONS & ENROLLMENT	24691	0	0	0	0	0	86,147	0	38,224	124,371	0	41,000	0	165,371	165,371	0	
CHP TECHNOLOGY SERVICES	24692	0	0	0	0	0	210,106	54,700	83,498	348,304	0	188,000	0	536,304	536,304	0	
HEALTH PROFESSIONS SUBTOTAL		14,504,355	0	275,000	14,779,355	6,023,595	1,647,490	158,409	2,888,207	10,717,701	0	1,101,963	0	11,819,664	(2,959,691)	0	
PROFED																	
EXECUTIVE DIRECTOR	30000	0	0	0	0	0	187,193	4,000	92,930	284,123	0	1,075,570	0	1,359,693	(4,200,003)	(5,559,696)	
PRODUCT DEVELOPMENT	30100	0	0	0	0	451,106	664,981	47,309	437,533	1,600,929	0	338,500	0	1,939,429	0	(1,939,429)	
HUMAN CAPITAL & ORG SERVICE	30200	0	0	0	0	0	184,066	197,665	86,759	468,490	0	372,650	0	841,140	0	(841,140)	
ADMINISTRATIVE SERVICES	30300	241,350	0	0	241,350	28,806	1,123,886	50,067	603,947	1,806,706	0	100,190	0	1,906,896	0	(1,665,546)	
MARKETING AND SALES	31022	0	0	0	0	1,031,805	13,000	0	456,646	1,501,451	0	2,485,160	0	3,986,611	0	(3,986,611)	
FINANCE	31041	492,550	0	0	492,550	0	471,715	31,501	236,085	739,301	0	871,100	0	1,610,401	0	(1,117,851)	
OFFICE OF INFO TECHNOLOGY	31043	0	0	0	0	0	552,379	101,253	245,154	898,786	0	608,550	0	1,507,336	0	(1,507,336)	
LIBRARY	31064	0	0	0	0	0	605,582	28,128	283,961	917,671	0	328,000	0	1,245,671	0	(1,245,671)	
STUDENT SERVICES-ADMIN	31900	0	0	0	0	0	194,802	0	101,999	296,801	0	536,500	0	833,301	0	(833,301)	
STUDENT SERVICES-MI	32000	15,912,700	0	0	15,912,700	2,908,595	1,152,819	0	788,904	4,850,318	0	2,454,084	0	7,304,402	0	8,608,298	
STUDENT SERVICES-US	34000	14,022,281	0	0	14,022,281	2,839,912	1,605,691	0	994,798	5,440,401	0	2,108,742	0	7,549,143	0	6,473,138	
STUDENT SERVICES-INTL & DDL	34999	5,788,679	0	0	5,788,679	1,365,554	278,195	13,504	384,163	2,041,416	0	384,209	0	2,425,625	0	3,363,054	
STUDENT SERVICES-E & PD	38700	1,310,954	0	0	1,310,954	111,244	218,149	20,250	138,041	487,684	0	571,179	0	1,058,863	0	252,091	
PROFED SUBTOTAL		37,768,514	0	0	37,768,514	7,705,217	8,271,263	506,677	4,850,920	21,334,077	0	12,234,434	0	33,568,511	(4,200,003)	0	
ACADEMIC CENTER TOTALS		164,811,551	0	581,406	165,392,957	66,805,940	17,055,715	1,292,011	31,548,602	116,702,269	0	17,078,129	0	133,780,398	(31,612,559)	0	

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2006-2007 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	EXPENDITURES											TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
		REVENUE				PERSONNEL					NON-PERSONNEL						
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD	
SERVICE CENTERS																	
<u>ACADEMIC ADMINISTRATION</u>																	
HONORS PROGRAM	21920	179,159	0	0	179,159	86,552	141,677	86,638	87,430	402,297	0	56,505	0	458,802	279,643	0	
FIRST YEAR EXPERIENCE	21940	232,833	0	0	232,833	0	18,007	23,680	7,962	49,649	0	6,196	0	55,845	(176,988)	0	
FACULTY CENTER FOR INNOVATIVE TEACHING	24300	0	0	0	0	0	372,086	19,200	145,846	537,132	0	106,976	0	644,108	644,108	0	
COMPUTER-BASED AND PLACEMENT TESTING CTR	24425	0	0	30,205	30,205	0	25,147	0	8,528	33,675	0	0	0	33,675	3,470	0	
ACADEMIC RESERVE - GF	24600	0	0	0	0	0	0	0	0	0	0	545,777	0	545,777	545,777	0	
ACADEMIC ADMINISTRATION	24605	0	0	0	0	0	206,841	0	83,949	290,790	0	2,678	0	293,468	293,468	0	
MUSIC LICENSE FEES PAYMENTS	24606	0	0	0	0	0	0	0	0	0	0	13,500	0	13,500	13,500	0	
FACULTY PERSONNEL SERVICES	24662	0	0	0	0	0	414,196	6,200	180,255	600,651	0	27,262	0	627,913	627,913	0	
PROG ACT - ACADEMIC	24663	0	0	0	0	1,829,547	98,081	2,657	796,446	2,726,731	0	293,920	0	3,020,651	3,020,651	0	
GEN ED COORDINATOR EXPENSES	24715	0	0	0	0	19,250	0	12,700	7,034	38,984	0	1,000	0	39,984	39,984	0	
ACCREDITATION	24740	0	0	0	0	0	0	0	0	0	0	31,000	0	31,000	31,000	0	
OUTCOME ASSESSMENT	24765	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0	
CMU LIFE	25100	0	0	0	0	0	0	165,158	0	165,158	0	20,842	0	186,000	186,000	0	
FRAMEWORK	25110	0	0	0	0	0	0	2,300	0	2,300	0	3,900	0	6,200	6,200	0	
PROVOST OFFICE	26140	0	0	0	0	0	280,250	0	105,257	385,507	0	83,809	0	469,316	469,316	0	
VISION 2010	26143	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	0	
FACULTY BARGAINING	26165	0	0	0	0	0	0	10,000	0	10,000	0	0	0	10,000	10,000	0	
ACADEMIC AFFAIRS	26200	0	0	0	0	0	281,563	4,600	109,754	395,917	0	16,537	0	412,454	412,454	0	
CURRICULUM & ASSESSMENT EXPENSES	26210	0	0	0	0	0	68,958	0	22,950	91,908	0	16,510	0	108,418	108,418	0	
ACADEMIC SENATE	26360	0	0	0	0	19,250	31,451	5,000	18,108	73,809	0	7,365	0	81,174	81,174	0	
INSTITUTIONAL RESEARCH	26385	0	0	0	0	0	199,846	0	79,652	279,498	0	23,046	0	302,544	302,544	0	
RETIREMENT ACTIVITIES & AWARDS	26550	0	0	0	0	0	0	0	0	0	0	27,917	0	27,917	27,917	0	
CLASSROOM FURNITURE	27510	0	0	0	0	0	0	0	0	0	0	17,200	0	17,200	17,200	0	
ACADEMIC ADMINISTRATION SUBTOTAL		411,992	0	30,205	442,197	1,954,599	2,138,103	338,133	1,653,171	6,084,006	0	2,321,940	0	8,405,946	7,963,749	0	
<u>GRADUATE STUDIES</u>																	
RESEARCH COMMITTEE	22000	0	0	0	0	0	0	0	0	0	0	204,800	0	204,800	204,800	0	
RESEARCH PROFESSORSHIP	22020	0	0	0	0	47,394	0	0	17,294	64,688	0	0	0	64,688	64,688	0	
UNDERGRAD RESEARCH SUPPORT	22204	0	0	0	0	0	12,265	0	4,663	16,928	0	33,601	0	50,529	50,529	0	
GRADUATE OFFICE RESEARCH SUPPORT	22600	0	0	0	0	0	0	0	0	0	0	33,000	0	33,000	33,000	0	
INSTITUTIONAL MATCH	22952	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	1,000	0	
GRADUATE OFFICE	24660	0	0	130,000	130,000	0	517,088	0	221,874	738,962	0	43,840	0	782,802	652,802	0	
GRADUATE PROGRAM SUPPORT	24661	0	0	0	0	351,516	0	3,311	269,244	624,071	0	117,799	0	741,870	741,870	0	
MSA PROGRAM	24665	428,286	0	20,000	448,286	36,806	134,162	0	83,905	254,873	0	23,185	0	278,058	(170,228)	0	
OFFICE OF RESEARCH	26150	0	0	0	0	0	218,590	0	91,183	309,773	0	42,579	0	352,352	352,352	0	
FUNDING FOR NEW INITIATIVES ACTIVITIES	26158	0	0	0	0	0	0	0	0	0	0	350,000	0	350,000	350,000	0	
RESEARCH EXCELLENCE FUND	11050	0	0	0	0	0	0	0	0	0	0	424,736	0	424,736	424,736	0	
GRADUATE STUDIES SUBTOTAL		428,286	0	150,000	578,286	435,716	882,105	3,311	688,163	2,009,295	0	1,274,540	0	3,283,835	2,705,549	0	
<u>LIBRARY</u>																	
LIBRARY-GENERAL	24100	92,196	0	57,200	149,396	716,324	1,530,384	320,900	982,003	3,549,611	0	462,996	0	4,012,607	3,863,211	0	
LIBRARY-ACQUISITIONS	24120	0	0	0	0	0	0	0	0	0	0	3,551,027	0	3,551,027	3,551,027	0	
LIBRARY-CLARKE HISTORICAL	24200	0	0	0	0	121,143	192,172	11,800	157,455	482,570	0	73,405	0	555,975	555,975	0	
MICHIGAN HISTORICAL REVIEW	24210	0	0	16,500	16,500	0	30,202	1,200	9,970	41,372	0	16,250	0	57,622	41,122	0	
LIBRARY SUBTOTAL		92,196	0	73,700	165,896	837,467	1,752,758	333,900	1,149,428	4,073,553	0	4,103,678	0	8,177,231	8,011,335	0	
<u>COMPUTING SUPPORT</u>																	
LIR TECHNICAL MAINTENANCE	24310	0	0	0	0	0	172,728	25,500	73,168	271,396	0	5,272	0	276,668	276,668	0	
SAP MAINTENANCE COSTS	26308	0	0	0	0	0	0	0	0	0	0	315,622	0	315,622	315,622	0	
NETWORK OPERATIONS	26325	0	0	0	0	0	245,456	0	104,795	350,251	0	0	0	350,251	350,251	0	
TECHNOLOGY OPERATIONS	26327	0	0	0	0	1,771,708	29,200	740,238	2,541,146	0	1,541,974	0	4,083,120	4,083,120	0		
PC REPAIR	26328	0	0	0	0	0	86,465	53,000	44,273	183,738	0	23,677	0	207,415	207,415	0	
HELP DESK OPERATIONS	26329	0	0	0	0	0	242,519	65,000	102,521	410,040	0	11,030	0	421,070	421,070	0	
INFORMATION TECHNOLOGY	26376	0	0	0	0	0	201,842	0	68,010	269,852	0	113,478	0	383,330	383,330	0	
STUDENT TECHNOLOGY UPGRADES	26377	0	0	0	0	0	0	0	0	0	0	2,802,198	0	2,802,198	2,802,198	0	
COMPUTING SUPPORT SUBTOTAL		0	0	0	0	0	2,720,718	172,700	1,133,005	4,026,423	0	4,813,251	0	8,839,674	8,839,674	0	
<u>DEAN OF STUDENTS</u>																	
CMU VOLUNTEER CENTER	23020	0	0	0	0	0	0	0	0	0	0	50,988	0	50,988	50,988	0	
LEADERSHIP INSTITUTE	24646	72,227	0	0	72,227	0	70,731	0	17,902	88,633	0	19,088	0	107,721	35,494	0	
STUDENT ORG FUNDING	25300	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	800,000	0	
CAREER SVCS & RES CTR	25800	0	0	0	0	0	322,013	11,900	138,358	472,271	0	101,234	0	573,505	573,505	0	
COUNSELING CENTER	25805	0	0	0	0	460,642	28,642	100	205,935	695,319	0	17,335	0	712,654	712,654	0	
STUDENT DISABILITY SERVICE	25807	0	0	0	0	0	169,839	3,000	61,969	234,808	0	35,653	0	270,461	270,461	0	
ACADEMIC ADVISING SERVICES	25826	263,677	0	12,250	275,927	0	312,376	8,050	156,684	477,110	0	5,934	0	483,044	207,117	0	
TUTORIAL SERVICES PROGRAM	25827	0	0	0	0	0	0	9,300	0	9,300	0	4,000	0	13,300	13,300	0	
FINANCIAL AID	25830	0	0	161,000	161,000	0	876,921	14,300	433,691	1,324,912	0	103,576	0	1,428,488	1,267,488	0	
ADMISSIONS OFFICE	25850	0	0	425,000	425,000	0	850,278	15,300	415,340	1,280,918	0	557,171	0	1,838,089	1,413,089	0	
ORIENTATION	25860	0	0	334,443	334,443	0	27,144	63,245	16,971	107,360	0	192,649	0	300,009	(34,434)	0	
REGISTRAR & RECORDS	25870	0	0	0	0	0	1,319,161	65,800	655,592	2,040,553	0	107,504	0	2,148,057	2,148,057	0	
STUDENT LIFE	25900	0	0	0	0	0	174,642	5,200	56,597	236,439	0	14,984	0	251,423	251,423	0	
DEAN OF STUDENTS	25924	0	0	285,857	285,857	13,912	345,761	4,800	136,602	501,075	0	93,051	0	594,126	308,269	0	
PROG ACT - DEAN OF STUDENTS	25925	0	0	0	0	0	0	2,437	0	2,437	0	35,566	0	38,003	38,003	0	

CENTRAL MICHIGAN UNIVERSITY
2006-2007 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD	
SEXUAL ASSAULT SERVICES	25926	0	0	0	0	0	0	0	0	0	0	0	6,000	0	6,000	6,000	0
SAP CAMPUS MGMT STUDENT SYSTEM	26301	0	0	0	0	0	305,320	0	131,519	436,839	0	0	0	0	436,839	436,839	0
CATALOGS & BULLETINS	26730	0	0	0	0	0	0	0	0	0	0	71,000	0	71,000	71,000	0	
DEAN OF STUDENTS SUBTOTAL		335,904	0	1,218,550	1,554,454	474,554	4,802,828	203,432	2,427,159	7,907,973	0	2,215,734	0	10,123,707	8,569,253	0	
DIVERSITY																	
STUDY ABROAD	24520	0	0	0	0	0	127,946	0	58,297	186,243	0	54,628	0	240,871	240,871	0	
INTERNATIONAL STUDENT SCHOLAR & RECRUITING	24521	0	0	0	0	0	0	0	0	0	0	42,064	0	42,064	42,064	0	
OIE GENERAL OPERATIONS	24522	242,089	0	43,800	285,889	0	269,123	10,000	116,971	396,094	242,089	36,620	0	674,803	388,914	0	
FACULTY INTERNATIONAL DEVELOPMENT	24523	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0	
GAY & LESBIAN PROG	25480	0	0	0	0	3,568	11,274	0	9,552	24,394	0	10,151	0	34,545	34,545	0	
INSTRUCTOR WAGES	25811	0	0	0	0	0	0	48,300	0	48,300	0	6,000	0	54,300	54,300	0	
NATIVE AMERICAN PROGRAM	25812	0	0	0	0	0	34,480	800	13,276	48,556	0	24,080	0	72,636	72,636	0	
ACADEMIC AND CAREER EMPOWERMENT	25814	0	0	0	0	0	0	7,000	0	7,000	0	33,000	0	40,000	40,000	0	
MINORITY STUDENT SERVICES	25815	0	0	0	0	32,025	189,110	1,416	100,820	323,371	0	32,212	0	355,583	355,583	0	
MINORITY DIVERSITY	25816	0	0	0	0	0	0	0	0	0	0	29,077	0	29,077	29,077	0	
MULTI-CULTURAL PROGRAMS	25817	0	0	0	0	0	74,466	2,500	24,418	101,384	0	13,386	0	114,770	114,770	0	
OFFICE FOR DIVERSITY	25819	0	0	0	0	0	142,692	0	62,319	205,011	0	38,885	0	243,896	243,896	0	
DIVERSITY PROGRAM ACTIVITY	25821	0	0	0	0	0	0	0	0	0	0	23,200	0	23,200	23,200	0	
KCP COLLEGE DAY	25855	0	0	0	0	0	0	0	0	0	0	42,059	0	42,059	42,059	0	
MARTIN LUTHER KING	11001	0	0	0	0	0	0	0	0	0	0	206,891	0	206,891	206,891	0	
DIVERSITY SUBTOTAL		242,089	0	43,800	285,889	35,593	849,091	70,016	385,653	1,340,353	242,089	612,253	0	2,194,695	1,908,806	0	
FINANCE & ADMINISTRATIVE SERVICES																	
UNIVERSITY PARK LEASES	26107	0	0	22,800	22,800	0	0	0	0	0	0	22,800	0	22,800	0	0	
OFFICE OF GENERAL COUNSEL	26130	0	0	0	0	0	340,994	2,200	117,578	460,772	0	50,623	0	511,395	511,395	0	
FINANCIAL PLANNING AND BUDGETS	26155	0	0	0	0	0	163,080	5,800	85,861	254,741	0	15,985	0	270,726	270,726	0	
VICE PRES - BUSINESS & FINANCE	26300	0	0	0	0	0	210,967	2,354	67,044	280,365	0	22,726	0	303,091	303,091	0	
FAS PROGRAM ACTIVITY-GF	26303	0	0	0	0	0	0	0	0	0	0	55,437	0	55,437	55,437	0	
FINANCE CONTINGENCY	26319	0	0	0	0	0	0	0	0	0	0	34,425	0	34,425	34,425	0	
LEGAL SERVICES	26330	0	0	0	0	0	0	0	0	0	0	107,822	0	107,822	107,822	0	
DEPARTMENT OF PUBLIC SAFETY	26630	0	0	0	0	1,003,630	116,881	461,173	1,581,684	2,566,251	0	256,567	0	1,838,251	1,838,251	0	
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		0	0	22,800	22,800	0	1,718,671	127,235	731,656	2,577,562	0	566,385	0	3,143,947	3,121,147	0	
FINANCIAL SERVICES & REPORTING																	
FINANCE INFORMATION SYSTEMS	26163	0	0	0	0	0	92,553	0	32,811	125,364	0	26,714	0	152,078	152,078	0	
SAP IMP TM - FINANCIAL AFFAIRS	26304	0	0	0	0	0	123,806	2,266	56,156	182,228	0	18,295	0	200,523	200,523	0	
SO FOR FINANCIAL SERVICES & REPORTING	26320	0	0	0	0	0	169,542	0	63,203	232,745	0	345	0	233,090	233,090	0	
RISK MANAGEMENT & INSURANCE	26400	0	0	0	0	0	108,937	600	42,063	151,600	0	6,086	0	157,686	157,686	0	
INSURANCE	26405	0	0	0	0	0	0	0	0	0	0	468,681	0	468,681	468,681	0	
EXTERNAL AUDIT	26415	0	0	0	0	0	0	4,400	0	4,400	0	97,388	0	101,788	101,788	0	
OFFICE OF CONTROLLER	26420	0	0	0	0	0	113,420	500	40,684	154,604	0	8,838	0	163,442	163,442	0	
ACCOUNTING SERVICES	26430	0	0	0	0	0	415,835	2,500	167,250	585,585	0	17,286	0	602,871	602,871	0	
BANK SERVICE CHARGES REC	26435	0	0	0	0	0	0	0	0	0	0	140,000	0	140,000	140,000	0	
RECEIVABLE ACCOUNTING	26440	0	0	450,000	450,000	0	646,137	8,000	328,342	982,479	0	124,132	0	1,106,611	656,611	0	
RECEIVABLE ACCOUNTING CREDIT CARD FEES	26443	0	0	0	0	0	0	0	0	0	0	440,000	0	440,000	440,000	0	
UNCOLLECTIBLE RECEIVABLES	26445	0	0	0	0	0	0	0	0	0	0	300,000	0	300,000	300,000	0	
LOAN BILLING	26446	0	0	0	0	0	0	0	0	0	0	32,800	0	32,800	32,800	0	
PAYROLL AND TRAVEL SERVICES	26450	0	0	0	0	0	425,810	1,300	217,044	644,154	0	34,568	0	678,722	678,722	0	
PAYABLE ACCOUNTING	26470	0	0	0	0	0	136,513	600	73,682	210,795	0	27,466	0	238,261	238,261	0	
UNIVERSITY EVENTS	26510	0	0	0	0	0	146,676	1,653	57,777	206,106	0	3,691	0	209,797	209,797	0	
PURCHASING	26600	0	0	0	0	0	263,520	0	106,666	370,186	0	24,299	0	394,485	394,485	0	
CENTRAL MAILROOM	26610	0	0	0	0	0	106,109	0	62,056	168,165	0	1,360	0	169,525	169,525	0	
UNIVERSITY STORES	26620	0	0	0	0	0	195,339	1,300	112,889	309,528	0	14,189	0	323,717	323,717	0	
UNIVERSITY FIXED ASSETS	26622	0	0	40,000	40,000	0	92,607	1,128	49,595	143,330	0	10,900	0	154,230	114,230	0	
MOVING & DELIVERY	26625	0	0	0	0	0	150,796	2,400	97,497	250,693	0	5,055	0	255,748	255,748	0	
PROPERTY INSURANCE	27520	0	0	0	0	0	0	0	0	0	0	275,000	0	275,000	275,000	0	
ENVIRO & SAFETY SERVICES	27540	0	0	0	0	0	81,725	2,000	43,559	127,284	0	17,218	0	144,502	144,502	0	
FINANCIAL SERVICES & REPORTING SUBTOTAL		0	0	490,000	490,000	0	3,269,325	28,647	1,551,274	4,849,246	0	2,094,311	0	6,943,557	6,453,557	0	
HUMAN RESOURCES/STAFF																	
HRS/STUDENT EMPLOYMENT	25835	0	0	0	0	0	0	0	0	0	0	5,868	0	5,868	5,868	0	
SAP IMP TM - HUMAN RESOURCES	26306	0	0	0	0	0	0	0	0	0	0	17,350	0	17,350	17,350	0	
HRS/PROFESSIONAL DEVELOPMENT	26340	0	0	0	0	0	0	0	0	0	0	3,116	0	3,116	3,116	0	
HUMAN RESOURCES	26520	0	0	0	0	0	1,562,827	4,000	695,026	2,261,853	0	118,733	0	2,380,586	2,380,586	0	
NEGOTIATIONS & ARBITRATIONS (STAFF)	26521	0	0	0	0	0	0	0	0	0	0	13,500	0	13,500	13,500	0	
HRS/COMPENSATION & BENEFITS	26522	0	0	0	0	0	0	0	0	0	0	17,374	0	17,374	17,374	0	
HRS/EMPLOYEE RELATIONS	26523	0	0	0	0	0	0	0	0	0	0	12,282	0	12,282	12,282	0	
HRS/EMPLOYMENT SERVICES	26527	0	0	0	0	0	0	0	0	0	0	34,982	0	34,982	34,982	0	
HRS/CHIP & WORKER COMP	26540	0	0	7,000	7,000	0	0	3,800	0	3,800	0	6,166	0	9,966	2,966	0	
WELLNESS	26541	0	0	0	0	0	0	0	0	0	0	4,500	0	4,500	4,500	0	
HUMAN RESOURCES/STAFF SUBTOTAL		0	0	7,000	7,000	0	1,562,827	7,800	695,026	2,265,653	0	233,871	0	2,499,524	2,492,524	0	

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	COST OF GOODS SOLD	NON-PERSONNEL					
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS			SUPPLIES & EQUIP.	OVERHEAD				
FACILITIES MANAGEMENT																	
FACILITIES MANAGEMENT DEPT	27000	0	0	0	0	0	154,347	69,481	62,468	286,296	0	170,190	0	456,486	456,486	0	
AMERICAN DISABILITY ACT (ADA)	27060	0	0	0	0	0	0	0	0	0	0	55,000	0	55,000	55,000	0	
OFF CAMPUS PROPERTY MAINTENANCE	27102	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0	
PREVENTATIVE MAINTENANCE	27109	0	0	0	0	0	58,115	0	17,666	75,781	0	0	0	75,781	75,781	0	
CARPENTRY SHOP	27111	0	0	0	0	0	259,129	0	129,018	388,147	0	32,737	0	420,884	420,884	0	
ELECTRICAL SHOP	27112	0	0	0	0	0	253,890	0	100,582	354,472	0	71,497	0	425,969	425,969	0	
MECHANICAL SHOP	27113	0	0	0	0	0	585,668	11,600	277,154	874,422	0	110,871	0	985,293	985,293	0	
PAINT SHOP	27114	0	0	0	0	0	164,222	0	83,568	247,790	0	24,005	0	271,795	271,795	0	
KEY SHOP	27115	0	0	0	0	0	42,368	0	24,311	66,679	0	4,483	0	71,162	71,162	0	
SIGN SHOP	27116	0	0	0	0	0	36,352	0	18,517	56,869	0	5,413	0	62,282	62,282	0	
GROUPS AREA MAINTENANCE	27118	0	0	0	0	0	603,377	93,500	389,457	1,086,334	0	250,930	0	1,337,264	1,337,264	0	
FLEET MANAGEMENT	27120	0	0	91,000	91,000	0	83,042	12,000	50,498	145,540	50,000	62,724	0	258,264	167,264	0	
FACILITIES ATTENDANTS	27122	0	0	0	0	0	0	0	2,200	2,200	0	0	0	4,730	4,730	0	
HVAC - GF	27123	0	0	0	0	0	0	0	0	0	0	29,312	0	29,312	29,312	0	
MASONRY SHOP	27125	0	0	0	0	0	68,529	0	41,973	110,502	0	25,302	0	135,804	135,804	0	
METAL SHOP	27126	0	0	0	0	0	82,247	0	43,351	125,598	0	9,238	0	134,836	134,836	0	
CUSTODIAL SERVICE - GF	27131	0	0	0	0	0	1,703,186	44,374	1,061,720	2,809,280	0	846,745	0	3,656,025	3,656,025	0	
CUSTODIAL SERVICE AUX RECHARGE	27132	0	0	0	0	0	58,313	2,300	27,242	87,855	0	2,042	0	89,897	89,897	0	
EQUIPMENT REPAIR	27134	0	0	0	0	0	15,904	100	10,604	26,608	0	10,275	0	36,883	36,883	0	
CARPET REPLACEMENT	27135	0	0	0	0	0	0	0	0	0	0	0	0	10,391	10,391	0	
DESIGN/PROJECT MANAGEMENT	27230	0	0	0	0	0	472,267	9,300	190,265	671,832	0	30,637	0	702,469	702,469	0	
SERVICE CENTER	27411	0	0	0	0	0	124,620	17,400	50,457	192,477	0	10,106	0	202,583	202,583	0	
ACCOUNTING - PHYPL	27414	0	0	0	0	0	154,950	8,600	97,438	260,988	0	14,226	0	275,214	275,214	0	
TRAINING & DEVELOPMENT	27421	0	0	0	0	0	0	0	0	0	0	2,276	0	2,276	2,276	0	
INFORMATION SYSTEMS	27430	0	0	0	0	0	47,139	9,800	24,739	81,678	0	26,612	0	108,290	108,290	0	
PLANT UTILITIES	27440	0	0	0	0	0	0	0	0	0	0	8,367,022	0	8,367,022	8,367,022	0	
FACILITIES MANAGEMENT SUBTOTAL		0	0	91,000	91,000	0	4,969,665	280,655	2,701,028	7,951,348	50,000	10,194,564	0	18,195,912	18,104,912	0	
CENTRAL ENERGY FACILITY																	
PERSONAL SERVICES		0	0	0	0	0	1,044,512	100,112	566,535	1,711,159	0	0	0	1,711,159	0	(1,711,159)	
NUVEEN BOND PAYMENT - 1988	50172	0	0	0	0	0	0	0	0	0	0	553,657	0	553,657	0	(553,657)	
CO-GEN BOND PAYMENT - 1990	50172	0	0	0	0	0	0	0	0	0	0	1,549,308	0	1,549,308	0	(1,549,308)	
TRUSTEES FEES	50172	0	0	0	0	0	0	0	0	0	0	12,035	0	12,035	0	(12,035)	
MAINT SUPPLIES & EQUIPMENT	50173	0	0	0	0	0	0	0	0	0	0	485,000	0	485,000	0	(485,000)	
SYSTEM MAINTENANCE	50174	0	0	0	0	0	0	0	0	0	0	1,227,841	0	1,227,841	0	(1,227,841)	
PURCHASED THERMAL FUEL	50175	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	0	(100,000)	
PURCHASED ELECTRICITY	50175	0	0	0	0	0	0	0	0	0	0	3,095,000	0	3,095,000	0	(3,095,000)	
PURCHASED SEWER & WATER	50175	0	0	0	0	0	0	0	0	0	0	4,348,000	0	4,348,000	0	(4,348,000)	
SOLID WASTE HANDLING	50175	0	0	0	0	0	0	0	0	0	0	950,000	0	950,000	0	(950,000)	
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)	
CHARGE TO GENERAL FUND		0	0	0	0	0	0	0	0	0	0	(8,367,022)	0	(8,367,022)	0	8,367,022	
CHARGE TO AUXILIARY FUND		0	0	0	0	0	0	0	0	0	0	(5,964,978)	0	(5,964,978)	0	5,964,978	
CENTRAL ENERGY FACILITY SUBTOTAL		0	0	0	0	0	1,044,512	100,112	566,535	1,711,159	0	(1,711,159)	0	0	0	0	
PRESIDENT'S DIVISION																	
PRESIDENT'S OFFICE	26100	0	0	0	0	0	605,327	0	228,761	834,088	0	164,829	0	998,917	998,917	0	
UNIVERSITY FUNCTIONS	26103	0	0	0	0	0	0	0	0	0	0	16,485	0	16,485	16,485	0	
PRES COUNCIL OF STATE COLLEGES & UNIV	26110	0	0	0	0	0	0	0	0	0	0	65,300	0	65,300	65,300	0	
PRESIDENT'S CONTINGENCY	26119	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	200,000	0	
AFFIRMATIVE ACTION OFFICE	26120	0	0	0	0	0	135,449	6,000	47,212	188,661	0	8,544	0	197,205	197,205	0	
DETROIT OUTREACH OFFICE	26145	0	0	0	0	0	99,794	0	36,117	135,911	0	12,481	0	148,392	148,392	0	
NEW INITIATIVES-RAO	26156	0	0	0	0	0	0	0	0	0	0	168,187	0	168,187	168,187	0	
INSTITUTIONAL PRIORITIES	26159	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	100,000	0	
RESEARCH TRAVEL FUND	26161	0	0	0	0	0	0	0	0	0	0	13,500	0	13,500	13,500	0	
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	100,000	0	
INSTITUTIONAL MEMBERSHIPS	26170	0	0	0	0	0	0	0	0	0	0	44,000	0	44,000	44,000	0	
BOARD OF TRUSTEES	26180	0	0	0	0	0	29,851	2,200	7,128	39,179	0	45,668	0	84,847	84,847	0	
DIR. CAMPUS OUTREACH	26381	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0	
INTERNAL AUDITING	26410	0	0	0	0	0	120,833	800	39,582	161,215	0	74,178	0	235,393	235,393	0	
PUBLIC RELATIONS & MKTG	26700	0	0	0	0	0	901,799	22,465	398,969	1,323,233	0	106,421	0	1,429,654	1,429,654	0	
BROCHURE PRINTING	26710	0	0	0	0	0	0	0	0	0	0	55,800	0	55,800	55,800	0	
UNIVERSITY DIRECTORY	26735	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0	
GRADUATION & COMMENCEMENT	26740	0	0	0	0	0	0	0	0	0	0	105,000	0	105,000	105,000	0	
PRESIDENT'S DIVISION SUBTOTAL		0	0	0	0	0	1,893,053	31,465	757,769	2,682,267	0	1,288,393	0	3,970,680	3,970,680	0	
GOVERNMENTAL RELATIONS DIVISION																	
GOVERNMENTAL RELATIONS	26350	0	0	0	0	0	278,807	0	77,310	356,117	0	134,010	0	490,127	490,127	0	
GOVERNMENTAL RELATIONS DIVISION SUBTOTAL		0	0	0	0	0	278,807	0	77,310	356,117	0	134,010	0	490,127	490,127	0	

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
DEVELOPMENT & ALUMNI RELATIONS																	
STUDENT ALUMNI ASSOC	25355	0	0	0	0	0	0	0	0	0	0	0	2,500	0	2,500	2,500	0
VP-DEVELOP & ALUMNI RELATIONS	26800	0	0	0	0	0	222,875	7,500	74,880	305,255	0	53,382	0	358,637	358,637	0	0
MAJOR & PLANNED GIFTS	26810	0	0	0	0	0	349,094	500	169,359	518,953	0	107,797	0	626,750	626,750	0	0
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	250,000	0	0
DEVEL & ALUMNI REL SERVICES	26820	0	0	0	0	0	315,770	20,000	164,779	500,549	0	206,007	0	706,556	706,556	0	0
STEWARDSHIP & DONOR RELATIONS	26830	0	0	0	0	0	98,244	5,250	39,139	142,633	0	84,080	0	226,713	226,713	0	0
ANNUAL GIVING PROG	26840	0	0	0	0	0	161,353	90,500	86,073	337,926	0	181,360	0	519,286	519,286	0	0
CORPORATE & FOUNDATION RELATIONS	26850	0	0	0	0	0	162,204	0	70,801	233,005	0	15,327	0	248,332	248,332	0	0
ALUMNI RELATIONS	26860	0	0	0	0	0	257,755	8,000	110,607	376,362	0	45,906	0	422,268	422,268	0	0
COLLEGE BASED DEVELOPMENT	26870	0	0	0	0	0	340,248	0	116,850	457,098	0	0	0	457,098	457,098	0	0
CAPITAL CAMPAIGN	26885	0	0	0	0	0	0	0	0	0	0	198,707	0	198,707	198,707	0	0
EXPENSES FOR UNIV ADV SPECIAL SERVICES	26895	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0	0
DEVELOPMENT & ALUMNI RELATIONS SUBTOTAL		0	0	0	0	0	1,907,543	131,750	832,488	2,871,781	0	1,155,066	0	4,026,847	4,026,847	0	0
SCHOLARSHIPS & FINANCIAL AID																	
MUSIC GRANTS IN AID	28200	0	0	0	0	0	0	0	0	0	0	174,326	0	174,326	174,326	0	0
SPEECH GRANTS IN AID	28201	0	0	0	0	0	0	0	0	0	0	56,757	0	56,757	56,757	0	0
BCA GRANTS IN AID	28202	0	0	0	0	0	0	0	0	0	0	14,071	0	14,071	14,071	0	0
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	0	0	0	0	0	0	0	0	0	0	552,513	0	552,513	552,513	0	0
GRADUATE FELLOWSHIP GRANT IN AID	28250	0	0	0	0	0	0	0	0	0	0	749,306	0	749,306	749,306	0	0
PRESIDENT'S FUND	28300	0	0	0	0	0	0	0	0	0	0	5,141	0	5,141	5,141	0	0
LEADERSHIP SCHOLARSHIP	28303	0	0	0	0	0	0	0	0	0	0	309,721	0	309,721	309,721	0	0
ROTC SCHOLARSHIP	28304	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0	0
BOT ACADEMIC EXCELLENCE SCHOLARSHIP	28305	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	800,000	0	0
MULTICULTURAL ADV AWARD OF DISTINCTION	28310	0	0	0	0	0	0	0	0	0	0	370,312	0	370,312	370,312	0	0
MACOMB DAILY SCHOLARSHIP	28320	0	0	0	0	0	0	0	0	0	0	3,995	0	3,995	3,995	0	0
CENTRALIS SCHOLARSHIP	28330	0	0	0	0	0	0	0	0	0	0	1,979,965	0	1,979,965	1,979,965	0	0
SUPERIOR SCHOLAR AWARD	28340	0	0	0	0	0	0	0	0	0	0	525,000	0	525,000	525,000	0	0
CMU GRANT	28350	0	0	0	0	0	0	0	0	0	0	2,893,123	0	2,893,123	2,893,123	0	0
CMU 3.5 SCHOLARSHIP	28370	0	0	0	0	0	0	0	0	0	0	4,800,000	0	4,800,000	4,800,000	0	0
HONORS COMMUNITY COLLEGE	28375	0	0	0	0	0	0	0	0	0	0	377,500	0	377,500	377,500	0	0
COFER SCHOLARSHIP	28380	0	0	0	0	0	0	0	0	0	0	140,250	0	140,250	140,250	0	0
HONORS SCHOLARSHIP	28450	0	0	0	0	0	0	0	0	0	0	880,000	0	880,000	880,000	0	0
COMM COLLEGE TRANSFER AWARD	28455	0	0	0	0	0	0	0	0	0	0	170,000	0	170,000	170,000	0	0
STUDY ABROAD SCHOLARSHIPS	28460	0	0	0	0	0	0	0	0	0	0	31,620	0	31,620	31,620	0	0
GERMAN EXCHANGE SCHOLARSHIP	28465	0	0	0	0	0	0	0	0	0	0	59,740	0	59,740	59,740	0	0
INTERNATIONAL PRESIDENTIAL SCHOLARSHIP	28466	0	0	0	0	0	0	0	0	0	0	149,894	0	149,894	149,894	0	0
MICHIGAN INDIAN TUITION GRANT	28500	0	0	0	0	0	0	0	0	0	0	903,975	0	903,975	903,975	0	0
SUPERVISOR TEACHER TUITION REFUND	28600	0	0	0	0	0	0	0	0	0	0	65,000	0	65,000	65,000	0	0
PERKINS LOAN	28950	0	0	0	0	0	0	0	0	0	0	24,930	0	24,930	24,930	0	0
UNIV CONTRIB - FED WORK STUDY	28960	0	0	0	0	0	0	0	0	0	0	302,000	0	302,000	302,000	0	0
UNIV CONTRIB - MI WORK STUDY	28970	0	0	0	0	0	0	0	0	0	0	97,000	0	97,000	97,000	0	0
SUPPLEMENTAL EDUC OPP GRANT - INST MATCH	28980	0	0	0	0	0	0	0	0	0	0	154,000	0	154,000	154,000	0	0
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		0	0	0	0	0	0	0	0	0	0	16,600,139	0	16,600,139	16,600,139	0	0
CENTRAL ADMINISTRATION																	
STATE APPROPRIATIONS	11000	0	82,383,700	0	82,383,700	0	0	0	0	0	0	0	0	0	0	(82,383,700)	0
INCOME FROM INVESTMENTS	13000	0	0	1,799,196	1,799,196	0	0	0	0	0	0	0	0	0	0	(1,799,196)	0
CAMPUS IMPROVEMENT FUND	14445	0	0	0	0	0	0	0	0	0	0	1,400,000	0	1,400,000	1,400,000	0	0
MISCELLANEOUS INCOME	16000	0	0	20,000	20,000	0	0	0	0	0	0	0	0	0	(20,000)	0	
RETURN FROM PARKING SERVICES	16002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
INSURANCE DIVIDEND	16400	0	0	50,380	50,380	0	0	0	0	0	0	0	0	0	0	(50,380)	0
CMU RC FUNDING	22040	0	0	210,680	210,680	0	0	0	0	0	0	500,000	0	500,000	289,320	0	
RETURN FROM SAC	25510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AUXILIARY OVERHEAD-RESIDENCE SERV	26000	0	0	0	0	0	0	0	0	0	0	0	(2,216,276)	(2,216,276)	(2,216,276)	0	
AUXILIARY OVERHEAD-TELECOMM	26003	0	0	0	0	0	0	0	0	0	0	0	(223,120)	(223,120)	(223,120)	0	
AUXILIARY OVERHEAD-CHARTER SCHOOLS	26004	0	0	0	0	0	0	0	0	0	0	0	(463,483)	(463,483)	(463,483)	0	
AUXILIARY OVERHEAD-ATHLETIC OPERATIONS	26006	0	0	0	0	0	0	0	0	0	0	0	(608,950)	(608,950)	(608,950)	0	
AUXILIARY OVERHEAD-CHRP	26007	0	0	0	0	0	0	0	0	0	0	0	(51,572)	(51,572)	(51,572)	0	
AUXILIARY OVERHEAD-MSO	26009	0	0	0	0	0	0	0	0	0	0	0	(74,923)	(74,923)	(74,923)	0	
AUXILIARY OVERHEAD-HEALTH SERVICES	26010	0	0	0	0	0	0	0	0	0	0	0	(111,909)	(111,909)	(111,909)	0	
AUXILIARY OVERHEAD-PRINTING SERVICES	26011	0	0	0	0	0	0	0	0	0	0	0	(58,692)	(58,692)	(58,692)	0	
AUXILIARY OVERHEAD-CMURC	26012	0	0	0	0	0	0	0	0	0	0	0	(10,729)	(10,729)	(10,729)	0	
TECHNOLOGY FEE - 31.82%	26378	0	0	0	0	0	0	0	0	0	0	1,307,391	0	1,307,391	1,307,391	0	
ID CARD OPERATIONS	26448	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	50,000	0	
FLEX SPEND ADMIN FEE	26529	0	0	0	0	0	0	0	0	0	0	22,000	0	22,000	22,000	0	
CAPITAL PROJECT FUNDS	27030	0	0	0	0	0	0	0	0	0	0	2,556,286	0	2,556,286	2,556,286	0	
TRUSTEES FEES	27800	0	0	0	0	0	0	0	0	0	0	8,000	0	8,000	8,000	0	
DEBT SERVICE	27810	0	0	0	0	0	0	0	0	0	0	4,567,620	0	4,567,620	4,567,620	0	
AUXILIARY OVERHEAD MAINT-RESIDENCE SERV	27910	0	0	0	0	0	0	0	0	0	0	0	(1,692,500)	(1,692,500)	(1,692,500)	0	
AUXILIARY OVERHEAD MAINT-PRINTING SERVICES	27911	0	0	0	0	0	0	0	0	0	0	0	(22,938)	(22,938)	(22,938)	0	
AUXILIARY OVERHEAD MAINT-TELECOMM	27913	0	0	0	0	0	0	0	0	0	0	0	(35,720)	(35,720)	(35,720)	0	
AUXILIARY OVERHEAD MAINT-HEALTH SERVICES	27915	0	0	0	0	0	0	0	0	0	0	0	(47,505)	(47,505)	(47,505)	0	
AUXILIARY OVERHEAD MAINT-ATHLETIC OPERATIONS	27916	0	0	0	0	0	0	0	0	0	0	0	(1,374,600)	(1,374,600)	(1,374,600)	0	
AUXILIARY OVERHEAD MAINT-CHRP	27917	0	0	0	0	0	0	0	0	0	0	0	(11,474)	(11,474)	(11,474)	0	
AUXILIARY OVERHEAD MAINT-MSO	27919	0	0	0	0	0	0	0	0	0	0	0	(47,700)	(47,700)	(47,700)	0	
GENERAL FUND RSA	29101	0	0	0	0	0	0	0	0	100,000	100,000	0	0	100,000	100,000	0	
UNEMPLOYMENT COMPENSATION	29106	0	0	0	0	0	0	0	0	250,0							

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
EMPLOYEE ASSISTANCE PROGRAM	29118	0	0	0	0	0	0	0	0	0	0	0	51,000	0	0	51,000	51,000	0
OP FAMILY ILLNESS FUND	29120	0	0	0	0	0	0	0	7,500	7,500	0	0	0	0	0	7,500	7,500	0
ST FAMILY ILLNESS FUND	29121	0	0	0	0	0	0	0	900	900	0	0	0	0	0	900	900	0
SELF FUNDED MEDICAL RESERVE	29123	0	0	0	0	0	0	0	273,434	273,434	0	0	0	0	0	273,434	273,434	0
UNIVERSITY PROGRAM ACTIVITY	29999	0	0	0	0	0	0	0	0	0	0	2,931,481	0	0	2,931,481	2,931,481	2,931,481	0
CENTRAL ADMINISTRATION SUBTOTAL		0	82,383,700	2,080,256	84,463,956	0	455,581	0	3,612,321	4,067,902	0	13,553,518	(7,052,091)	10,569,329	(73,894,627)	0		
CHARTER SCHOOLS																		
OFFICE OF THE DIRECTOR	23303	0	0	0	0	0	0	244,014	110,712	354,726	0	44,170	0	398,896	398,896	398,896	0	0
OFFICE OF THE ASSOC DIRECTOR	23304	0	0	0	0	0	0	221,984	74,252	296,236	0	43,754	0	339,990	339,990	339,990	0	0
OVERSIGHT	23305	0	0	0	0	0	0	180,009	91,197	271,206	0	38,893	0	310,099	310,099	310,099	0	0
CSO EXTERNAL RELATIONS	23306	0	0	0	0	0	0	68,032	26,313	94,345	0	24,485	0	118,830	118,830	118,830	0	0
OFFICE OF TECHNOLOGY	23307	0	0	0	0	0	0	384,977	139,653	524,630	0	106,955	0	631,585	631,585	631,585	0	0
CONTRACT ADMIN	23308	0	0	0	0	0	0	122,940	68,467	191,407	0	29,170	0	220,577	220,577	220,577	0	0
CSO ACADEMIC SERVICES	23309	0	0	0	0	0	0	403,447	142,516	545,963	0	164,532	0	710,495	710,495	710,495	0	0
LANSING OFFICE	23310	0	0	0	0	0	0	15,447	6,138	21,585	0	26,723	0	48,308	48,308	48,308	0	0
OFFICE OF GOVERNANCE	23311	0	0	0	0	0	0	213,067	110,915	323,982	0	53,478	0	377,460	377,460	377,460	0	0
OFFICE OF FINANCE	23312	0	0	0	0	0	0	190,481	91,473	281,954	0	38,893	0	320,847	320,847	320,847	0	0
CSO GENERAL SUPPLIES/ADMIN COSTS	23313	0	0	0	0	0	0	0	0	0	0	76,879	0	76,879	76,879	76,879	0	0
CSO FACILITY COSTS	23315	0	0	0	0	0	0	0	0	0	0	435,115	463,483	898,598	898,598	898,598	0	0
ASSOC DIR CHARTER OPERATIONS	23316	0	0	0	0	0	0	144,140	27,774	171,914	0	14,585	0	186,499	186,499	186,499	0	0
TROY OFFICE	23317	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	10,000	0	0
CSO NEW INITIATIVES/PROF SVCS	23319	0	0	0	0	0	0	58,251	31,395	89,646	0	12,253	0	101,899	101,899	101,899	0	0
CHARTER SCHOOLS DPI REVENUES	23329	0	0	0	0	0	0	0	0	0	0	500,000	0	500,000	500,000	500,000	0	0
CSO SCHOOL SUPPORT PROGRAMS	23330	0	0	0	0	0	0	0	0	0	0	431,887	0	431,887	431,887	431,887	0	0
CSO - INFO SYS PROJ	23331	0	0	0	0	0	0	0	0	0	0	610,692	0	610,692	610,692	610,692	0	0
CHARTER SCHOOL OFF REVENUE	23350	0	0	5,793,541	5,793,541	0	0	0	0	0	0	0	0	0	(5,793,541)	0	(5,793,541)	0
CHARTER SCHOOLS SUBTOTAL		0	0	5,793,541	5,793,541	0	0	2,246,789	920,805	3,167,594	0	2,662,464	463,483	6,293,541	500,000	0		
UNIVERSITY RECREATION																		
UNIVERSITY RECREATION	25200	0	0	737,999	737,999	53,550	410,025	553,064	211,369	1,228,008	0	287,434	0	1,515,442	777,443	777,443	0	0
UNIVERSITY RECREATION SUBTOTAL		0	0	737,999	737,999	53,550	410,025	553,064	211,369	1,228,008	0	287,434	0	1,515,442	777,443	777,443	0	0
SERVICE CENTERS TOTALS		1,510,467	82,383,700	10,738,851	94,633,018	3,791,479	30,655,612	4,629,009	20,094,161	59,170,261	292,089	62,400,391	(6,588,608)	115,274,133	20,641,115	0		

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
AUXILIARY CENTERS																	
<u>PARKING SERVICES</u>																	
REGISTRATION FEE	50123	0	0	2,100,000	2,100,000	0	0	0	0	0	0	0	0	0	0	0	2,100,000
VIOLATIONS BUREAU	50124	0	0	650,000	650,000	0	0	0	0	0	0	0	0	0	0	0	650,000
PARKING METER INCOME	50125	0	0	110,000	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
ATHLETIC PARKING INCOME	50128	0	0	24,000	24,000	0	0	0	0	0	0	0	0	0	0	0	24,000
VEHICLE IMPOUND FEE	50129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKING SERVICES	50130	0	0	0	0	0	198,668	97,000	98,378	394,046	0	127,000	0	521,046	0	0	(521,046)
PARKING LOT SEALING & STRIPING	50130	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	0	0	(50,000)
2003-04 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(960,000)
2004-05 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(34,000)
CAPITAL POOL CONTRIBUTION	50130	0	0	0	0	0	0	0	0	0	0	1,228,954	0	1,228,954	0	0	(1,228,954)
PARKING LOT REPAYMENT-CAP POOL	50130	0	0	0	0	0	0	0	0	0	0	90,000	0	90,000	0	0	(90,000)
PARKING SERVICES SUBTOTAL		0	0	2,884,000	2,884,000	0	198,668	97,000	98,378	394,046	0	1,495,954	0	1,890,000	(994,000)	0	
<u>RESIDENCES & AUXILIARY SERVICES</u>																	
<u>RESIDENCE HALLS</u>																	
BARNES	50002	0	0	658,300	658,300	0	136,000	112,700	77,500	326,200	0	305,459	0	631,659	0	0	26,641
BEDDOW	50003	0	0	933,400	933,400	0	146,800	128,800	81,600	357,200	0	367,083	0	724,283	0	0	209,117
CALKINS	50004	0	0	1,043,500	1,043,500	0	117,000	217,500	71,000	405,500	0	426,973	0	832,473	0	0	211,027
CAREY	50005	0	0	927,500	927,500	0	119,200	263,800	69,000	452,000	0	322,492	0	774,492	0	0	153,008
COBB	50006	0	0	936,100	936,100	0	186,500	142,500	75,500	404,500	0	359,383	0	763,883	0	0	172,217
EMMONS	50007	0	0	1,055,500	1,055,500	0	118,700	84,500	57,800	261,000	0	354,365	0	615,365	0	0	440,135
HERRIG	50008	0	0	1,056,200	1,056,200	0	131,800	152,100	69,000	352,900	0	408,277	0	761,177	0	0	295,023
LARZELERE	50009	0	0	1,031,000	1,031,000	0	143,700	325,000	84,700	553,400	0	361,919	0	915,319	0	0	115,681
MERRILL	50010	0	0	881,600	881,600	0	130,800	140,400	46,900	318,100	0	313,172	0	631,272	0	0	250,328
ROBINSON	50011	0	0	897,500	897,500	0	122,200	117,500	52,400	292,100	0	361,262	0	653,362	0	0	244,138
SAXE	50012	0	0	1,051,800	1,051,800	0	127,900	149,500	54,100	331,500	0	341,095	0	672,595	0	0	379,205
SWEENEY	50013	0	0	990,800	990,800	0	123,900	195,000	54,000	372,900	0	400,523	0	773,423	0	0	217,377
THORPE	50015	0	0	982,800	982,800	0	102,100	126,100	79,100	307,300	0	432,244	0	739,544	0	0	243,256
TROUT	50016	0	0	974,100	974,100	0	111,500	118,300	50,700	280,500	0	315,344	0	595,844	0	0	378,256
TROUTMAN	50017	0	0	1,014,400	1,014,400	0	148,700	97,500	60,000	306,200	0	484,092	0	790,292	0	0	224,108
WHEELER	50018	0	0	1,162,300	1,162,300	0	162,000	221,000	78,100	461,100	0	363,583	0	824,683	0	0	337,617
WOLDT	50019	0	0	1,041,200	1,041,200	0	176,900	148,300	73,100	398,300	0	351,690	0	749,990	0	0	291,210
KULHAVI	50025	0	0	1,038,900	1,038,900	0	116,500	132,600	52,700	301,800	0	428,802	0	730,602	0	0	308,298
KESSELER	50026	0	0	1,009,000	1,009,000	0	108,800	166,400	43,200	318,400	0	411,810	0	730,210	0	0	278,790
CAMPBELL	50027	0	0	997,900	997,900	0	123,900	146,900	58,000	328,800	0	411,939	0	740,739	0	0	257,161
CELANI	50028	0	0	959,100	959,100	0	68,500	38,600	31,300	138,400	0	409,003	0	547,403	0	0	411,697
FABIANO	50029	0	0	971,500	971,500	0	68,500	38,600	31,300	138,400	0	409,004	0	547,404	0	0	424,096
RESIDENCE HALLS SUBTOTAL		0	0	21,614,400	21,614,400	0	2,791,900	3,263,600	1,351,000	7,406,500	0	8,339,514	0	15,746,014	0	0	5,868,386
<u>APARTMENTS</u>																	
KEWADIN	50021	0	0	486,100	486,100	0	44,300	28,900	16,900	90,100	0	249,215	0	339,315	0	0	146,785
NORTHWEST	50022	0	0	712,700	712,700	0	114,200	75,000	45,900	235,100	0	549,060	0	784,160	0	0	(71,460)
WASHINGTON	50024	0	0	832,700	832,700	0	130,700	93,800	44,200	268,700	0	536,427	0	805,127	0	0	27,573
APARTMENTS SUBTOTAL		0	0	2,031,500	2,031,500	0	289,200	197,700	107,000	593,900	0	1,334,702	0	1,928,602	0	0	102,898
<u>RESIDENTIAL RESTAURANTS</u>																	
CAREY	50032	0	0	4,839,000	4,839,000	0	81,200	437,900	26,400	545,500	1,186,800	1,769,133	0	3,501,433	0	0	1,337,567
MERRILL	50033	0	0	3,099,800	3,099,800	0	71,800	257,500	18,700	348,000	815,900	1,255,755	0	2,419,655	0	0	680,145
ROBINSON	50034	0	0	3,725,000	3,725,000	0	57,700	272,500	19,800	350,000	841,100	1,374,405	0	2,565,505	0	0	1,159,495
WOLDT	50035	0	0	4,379,500	4,379,500	0	70,000	336,400	17,600	424,000	942,500	1,277,569	0	2,644,069	0	0	1,735,431
RESIDENTIAL RESTAURANTS SUBTOTAL		0	0	16,043,300	16,043,300	0	280,700	1,304,300	82,500	1,667,500	3,786,300	5,676,862	0	11,130,662	0	0	4,912,638
<u>BOVEE UC</u>																	
BOOKSTORE	50042	0	0	13,100,000	13,100,000	0	515,000	319,000	275,000	1,109,000	9,100,000	411,000	0	10,620,000	0	0	2,480,000
BUILDING	50043	0	0	63,000	63,000	0	350,000	54,000	170,000	574,000	0	79,100	0	653,100	0	0	(590,100)
CAMPUS ID	50045	0	0	136,600	136,600	0	66,200	14,000	31,000	111,200	0	115,500	0	226,700	0	0	(90,100)
MEDIAGRAPHIX	50047	0	0	56,000	56,000	0	1,500	34,000	500	36,000	0	26,200	0	62,200	0	0	(6,200)
BOVEE UC SUBTOTAL		0	0	13,355,600	13,355,600	0	932,700	421,000	476,500	1,830,200	9,100,000	631,800	0	11,562,000	0	0	1,793,600
<u>BOVEE UC FOOD SERVICE</u>																	
CATERING	50048	0	0	927,800	927,800	0	0	178,900	0	178,900	343,300	295,400	0	817,600	0	0	110,200
DOWN UNDER	50049	0	0	647,600	647,600	0	0	125,400	0	125,400	304,400	256,000	0	685,800	0	0	(38,200)
GOODIES	50051	0	0	460,300	460,300	0	0	90,900	0	90,900	179,500	115,000	0	385,400	0	0	74,900
JAVA CITY LIBRARY	50052	0	0	339,100	339,100	0	0	57,800	0	57,800	135,700	60,800	0	254,300	0	0	84,800
C3 TOWERS	50054	0	0	800,000	800,000	0	0	78,100	0	78,100	480,000	95,200	0	653,300	0	0	146,700
JAVA CITY HP	50055	0	0	92,000	92,000	0	0	21,800	0	21,800	40,500	34,700	0	97,000	0	0	(5,000)
C3 EXPRESS PEARCE	50056	0	0	137,600	137,600	0	0	9,000	0	9,000	68,800	22,200	0	100,000	0	0	37,600
THE MARKET	50057	0	0	1,035,000	1,035,000	0	0	139,000	0	139,000	569,200	110,200	0	818,400	0	0	216,600
SAC CAFE	50058	0	0	148,000	148,000	0	0	36,300	0	36,300	74,000	36,300	0	146,600	0	0	1,400
CONCESSIONS	50076	0	0	160,000	160,000	0	0	14,500	0	14,500	56,000	22,300	0	92,800	0	0	67,200
BOVEE UC FOOD SERVICE SUBTOTAL		0	0	4,747,400	4,747,400	0	0	751,700	0	751,700	2,251,400	1,048,100	0	4,051,200	0	0	696,200

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL					TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
PRINTING SERVICES																
UNIVERSITY PRESS	50082	0	0	1,951,000	1,951,000	0	555,500	2,200	291,800	849,500	750,000	300,000	0	1,899,500	0	51,500
UP COPY CENTER	50083	0	0	203,000	203,000	0	33,000	15,500	16,500	65,000	36,000	93,000	0	194,000	0	9,000
UC COPY CENTER	50084	0	0	122,600	122,600	0	66,000	0	36,300	102,300	23,000	55,800	0	181,100	0	(58,500)
PRINTING SERVICES SUBTOTAL		0	0	2,276,600	2,276,600	0	654,500	17,700	344,600	1,016,800	809,000	448,800	0	2,274,600	0	2,000
INVESTMENT INCOME																
POOLED INVESTMENT INCOME		0	0	365,000	365,000	0	0	0	0	0	0	0	0	0	0	365,000
CARRY FORWARD (One Time)		0	0	500,000	500,000	0	0	0	0	0	0	0	0	0	0	500,000
INVESTMENT INCOME SUBTOTAL		0	0	865,000	865,000	0	0	0	0	0	0	0	0	0	0	865,000
UNALLOCATED EXPENSES																
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	0	0	3,990,406	3,990,406	0	(3,990,406)	
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	0	0	100,000	0	100,000	(1,772,925)	(1,872,925)	
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	0	0	900,000	0	900,000	0	(900,000)	
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	0	0	720,600	0	720,600	0	(720,600)	
INTERNET COST ASSESSMENT		0	0	0	0	0	0	0	0	0	0	0	0	(475,000)	(475,000)	
DEBT SERVICE		0	0	0	0	0	0	0	0	0	4,231,000	0	4,231,000	0	(4,231,000)	
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	0	0	500,000	0	500,000	0	(500,000)	
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	0	0	1,550,791	0	1,550,791	0	(1,550,791)	
UNALLOCATED EXPENSES SUBTOTAL		0	0	0	0	0	0	0	0	0	8,002,391	3,990,406	11,992,797	(2,247,925)	(14,240,722)	
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		0	0	60,933,800	60,933,800	0	4,949,000	5,956,000	2,361,600	13,266,600	15,946,700	25,482,169	3,990,406	58,685,875	(2,247,925)	0
TELECOMMUNICATIONS																
LONG DISTANCE-RESALE	50142	0	0	22,400	22,400	0	0	0	0	0	0	0	0	0	0	22,400
LONG DISTANCE-ADMINISTRATIVE	50142	0	0	523,300	523,300	0	0	0	0	0	0	0	0	0	0	523,300
NONTAXABLE SALES-RESALE	50142	0	0	189,500	189,500	0	0	0	0	0	0	0	0	0	0	189,500
CELLULAR PHONE RESALE	50142	0	0	1,205,000	1,205,000	0	0	0	0	0	0	0	0	0	0	1,205,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	0	0	1,908,060	1,908,060	0	0	0	0	0	0	0	0	0	0	1,908,060
SERVICE ORDER CHARGES	50142	0	0	800,000	800,000	0	0	0	0	0	0	0	0	0	0	800,000
MONTHLY PHONE SERVICE-RES HALLS	50142	0	0	848,390	848,390	0	0	0	0	0	0	0	0	0	0	848,390
MONTHLY CABLE SERVICE-RES HALLS	50142	0	0	414,720	414,720	0	0	0	0	0	0	0	0	0	0	414,720
REVENUE TRANSFERS	50142	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	50142	0	0	44,840	44,840	0	0	0	0	0	0	0	0	0	0	44,840
PERSONNEL SERVICES	50142	0	0	0	0	715,959	216,120	307,000	1,239,079	0	0	0	0	1,239,079	0	(1,239,079)
TRUNKS-LOCAL/USAGE	50142	0	0	0	0	0	0	0	0	0	826,700	0	826,700	0	(826,700)	
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	0	0	196,100	0	196,100	0	(196,100)	
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	0	0	218,120	0	218,120	0	(218,120)	
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	0	0	233,915	0	233,915	0	(233,915)	
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	0	0	2,002,320	0	2,002,320	0	(2,002,320)	
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)	
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	0	0	3,500	0	3,500	0	(3,500)	
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	0	0	213,203	258,840	472,043	(464,433)	(936,476)	
TELECOMMUNICATIONS SUBTOTAL		0	0	5,956,210	5,956,210	0	715,959	216,120	307,000	1,239,079	0	3,993,858	258,840	5,491,777	(464,433)	0
AUXILIARY CENTERS TOTALS		0	0	69,774,010	69,774,010	0	5,863,627	6,269,120	2,766,978	14,899,725	15,946,700	30,971,981	4,249,246	66,067,652	(3,706,358)	0

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DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	EXPENDITURES											TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
		REVENUE				PERSONNEL						NON-PERSONNEL					
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD	
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	0	0	0	0	0	484,941	86,129	212,369	783,439	0	51,375	0	834,814	12,874,501	12,039,687	
GENERAL FM & EQUIPMENT	55001	0	0	0	0	0	0	0	0	0	0	101,449	0	101,449	0	(101,449)	
NCAA PAYMENTS	55002	0	0	611,939	611,939	0	0	0	0	0	0	0	0	0	0	611,939	
NCAA SPECIAL ASSIST FUND	55003	0	0	46,000	46,000	0	0	0	0	0	0	46,000	0	46,000	0	0	
TRUST FEES/DEBT PAYMENT	55004	0	0	0	0	0	0	0	0	0	0	2,013,195	0	2,013,195	0	(2,013,195)	
NCAA ACADEMIC ENHANCEMENT	55005	0	0	62,000	62,000	0	95,438	20,000	46,002	161,440	0	21,625	0	183,065	0	(121,065)	
HALL OF FAME	55006	0	0	10,100	10,100	0	0	0	0	0	0	10,752	0	10,752	0	(652)	
CMU SPORTS NETWORK	55007	0	0	118,000	118,000	32,000	0	18,000	3,670	53,670	0	134,100	0	187,770	0	(69,770)	
COMPLIANCE	55008	0	0	0	0	0	68,000	10,000	18,381	96,381	0	6,500	0	102,881	0	(102,881)	
MID AMERICAN CONFERENCE	55010	0	0	0	0	0	0	0	0	0	0	146,385	0	146,385	0	(146,385)	
ATHLETIC SPECIAL EVENTS	55015	0	0	5,000	5,000	0	0	22,215	0	22,215	0	1,225	0	23,440	0	(18,440)	
ATHLETICS-GENERAL	55020	0	0	148,000	148,000	0	0	4,425	0	4,425	0	18,000	0	22,425	0	125,575	
TICKET OFFICE & TRADE	55023	0	0	0	0	0	36,016	5,000	14,394	55,410	0	18,000	0	73,410	0	(73,410)	
SPECIAL PROJECTS-ATHLETICS	55029	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	0	(4,000)	
EQUIPMENT & LOCKER ROOM	55035	0	0	0	0	0	69,902	100	23,947	93,949	0	5,500	0	99,449	0	(99,449)	
MAC TRACK & FIELD	55037	0	0	1,000	1,000	0	0	0	0	0	0	3,000	0	3,000	0	(2,000)	
SCOREBOARDS	55049	0	0	15,000	15,000	0	0	0	0	0	0	35,000	0	35,000	0	(20,000)	
SPORTS MEDICINE	55050	0	0	33,944	33,944	0	139,337	138,407	75,657	353,401	0	145,550	0	498,951	0	(465,007)	
ATHLETIC AWARDS	55051	0	0	0	0	0	0	0	0	0	0	9,500	0	9,500	0	(9,500)	
ATHLETIC INJURIES	55052	0	0	0	0	0	11,151	4,306	2,606	18,063	0	165,750	0	183,813	0	(183,813)	
ATHLETIC PROMOTIONS	55053	0	0	90,000	90,000	0	0	133,454	0	133,454	0	135,615	0	269,069	0	(179,069)	
POST SEASON COMPETITION	55055	0	0	4,973	4,973	0	0	0	0	0	0	44,825	0	44,825	0	(39,852)	
STRENGTH & COND. PROGRAM	55057	0	0	2,290	2,290	58,954	0	10,000	27,345	96,299	0	10,390	0	106,689	0	(104,398)	
CHEERLEADERS	55060	0	0	14,418	14,418	0	0	12,357	0	12,357	0	21,908	0	34,265	0	(19,847)	
DEVELOPMENT OFFICER	55064	0	0	0	0	0	34,796	0	9,027	43,823	0	0	0	43,823	0	(43,823)	
CMU CHIPPETTES	55065	0	0	1,708	1,708	0	0	3,230	0	3,230	0	2,000	0	5,230	0	(3,521)	
HALL OF ACHIEVEMENT	55066	0	0	0	0	0	0	0	0	0	0	1,700	0	1,700	0	(1,700)	
FOOTBALL SUITES	55067	0	0	118,875	118,875	0	0	0	0	0	0	5,000	0	5,000	0	113,875	
50/50 RAFFLE	55069	0	0	17,500	17,500	0	0	0	0	0	0	12,500	0	12,500	0	5,000	
CHIPPEWA CLUB	55070	0	0	0	0	0	0	68,236	0	68,236	0	29,000	0	97,236	0	(97,236)	
FOOTBALL	55075	0	0	1,719,500	1,719,500	838,928	33,400	60,417	317,615	1,250,360	0	1,044,727	0	2,295,087	0	(575,587)	
MEN'S BASKETBALL	55081	0	0	287,800	287,800	275,574	14,063	41,250	98,674	429,561	0	242,587	0	672,148	0	(384,348)	
BASEBALL	55082	0	0	97,500	97,500	107,559	0	850	50,684	159,093	0	160,213	0	319,306	0	(221,806)	
MEN'S TRACK & CROSS COUNTRY	55083	0	0	49,181	49,181	147,169	0	100	57,470	204,738	0	83,271	0	288,009	0	(238,828)	
WRESTLING	55085	0	0	38,500	38,500	119,758	0	0	56,799	176,556	0	95,057	0	271,613	0	(233,113)	
WOMEN'S ATHLETICS	55090	0	0	3,037	3,037	0	0	0	0	0	0	300	0	300	0	2,737	
WOMEN'S BASKETBALL	55091	0	0	36,500	36,500	186,870	14,063	39,473	74,691	315,097	0	152,752	0	467,848	0	(431,348)	
WOMEN'S SOCCER	55092	0	0	24,500	24,500	81,893	0	175	32,120	114,188	0	96,127	0	210,315	0	(185,815)	
FIELD HOCKEY	55093	0	0	11,200	11,200	115,276	0	500	54,681	170,457	0	80,599	0	251,056	0	(239,856)	
GYMNASTICS	55094	0	0	56,500	56,500	141,253	0	15,904	65,753	222,909	0	75,017	0	297,926	0	(241,426)	
WOMEN'S TRACK & CROSS COUNTRY	55097	0	0	25,000	25,000	110,971	0	15,024	41,326	167,320	0	85,766	0	253,086	0	(228,086)	
VOLLEYBALL	55098	0	0	11,700	11,700	98,069	0	4,000	43,988	146,058	0	99,183	0	245,241	0	(233,541)	
SOFTBALL	55099	0	0	16,500	16,500	127,854	0	0	44,462	172,316	0	108,676	0	280,992	0	(264,492)	
AT BAT	55100	0	0	37,150	37,150	0	0	150	0	150	0	7,000	0	7,150	0	30,000	
SPORTS CAMPS	55370	0	0	1,387,000	1,387,000	0	0	287,000	0	287,000	0	846,850	0	1,133,850	0	253,150	
2004-05 CONCESSIONS TRANSFER		0	0	28,000	28,000	0	0	0	0	0	0	0	0	0	0	28,000	
2004-06 LICENSING TRANSFER		0	0	15,000	15,000	0	0	0	0	0	0	0	0	0	15,000		
OVERHEAD ASSESSMENT		0	0	0	0	0	0	0	0	0	0	1,983,550	0	1,983,550	0	(1,983,550)	
ATHLETIC SCHOLARSHIPS		0	0	85,000	85,000	0	0	0	0	0	0	3,927,703	0	3,927,703	0	(3,842,703)	
ATHLETICS SUBTOTAL		0	0	5,230,315	5,230,315	2,442,128	1,001,107	1,000,701	1,371,658	5,815,593	0	10,305,673	1,983,550	18,104,816	12,874,501	(0)	
HEALTH SERVICES																	
ADMIN/BUSINESS SERVICES	10010/50111	0	0	15,000	15,000	0	277,455	0	138,975	416,430	0	58,828	159,414	634,672	400,000	(219,672)	
MEDICAL SERVICES	50112	0	0	551,176	551,176	0	323,750	12,600	129,320	465,670	0	55,763	0	521,433	0	29,743	
NURSING SERVICES	50113	0	0	88,957	88,957	0	174,425	12,800	82,788	270,013	0	24,374	0	294,387	0	(205,430)	
PHARMACY SERVICES	50114	0	0	1,198,940	1,198,940	0	23,566	183,602	20,612	227,780	0	664,496	0	892,276	0	306,664	
LABORATORY SERVICES	50115	0	0	246,392	246,392	0	81,875	0	44,414	126,289	0	31,408	0	157,697	0	88,695	
HEALTH ADVOCACY SERVICES	50118	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ALCOHOL PREVENTION SERVICES	50119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FLU STUDY GRANT MONEY	65388	0	0	108,378	108,378	0	89,570	0	9,038	98,608	0	9,770	0	108,378	0	0	
HEALTH SERVICES SUBTOTAL		0	0	2,208,843	2,208,843	0	970,641	209,002	425,147	1,604,790	0	844,639	159,414	2,608,843	400,000	0	

CENTRAL MICHIGAN UNIVERSITY
2006-2007 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
PUBLIC BROADCASTING																		
RADIO																		
WCMU TV & FM	23000/43310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	481,156	481,156
CONTRIBUTIONS	43313/43460	0	0	1,000,821	1,000,821	0	0	0	0	0	0	0	0	0	0	0	0	1,000,821
TOWER RENT	43313	0	0	28,000	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000
MISCELLANEOUS	43305/43313	0	0	22,000	22,000	0	0	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	0	0	0	83,144	5,000	30,882	119,026	0	39,452	0	158,478	0	0	0	(158,478)
FUNDRAISING	43351	0	0	0	0	0	171,638	17,750	77,531	266,919	0	84,377	0	351,296	0	0	0	(351,296)
BROADCASTING	43352	0	0	0	0	0	188,007	19,000	83,726	290,733	0	228,923	0	519,656	0	0	0	(519,656)
PROGRAMMING	43353	0	0	0	0	0	214,571	48,000	110,117	372,688	0	336,071	0	708,759	0	0	0	(708,759)
PUBLIC INFORMATION	43354	0	0	0	0	0	29,325	0	16,578	45,903	0	44,810	0	90,713	0	0	0	(90,713)
CORP FOR PUBLIC BROADCASTING	69015	0	0	296,924	296,924	0	0	0	0	0	0	0	0	0	0	0	0	296,924
RADIO SUBTOTAL		0	0	1,347,745	1,347,745	0	686,685	89,750	318,834	1,095,269	0	733,632	0	1,828,901	0	481,156	0	0
TELEVISION																		
WCMU TV & FM	23000/43210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	922,146	922,146
CONTRIBUTIONS	43213/43450	0	0	1,108,295	1,108,295	0	0	0	0	0	0	0	0	0	0	0	0	1,108,295
TOWER RENT	43213	0	0	225,000	225,000	0	0	0	0	0	0	0	0	0	0	0	0	225,000
MISCELLANEOUS	43205/43213	0	0	163,779	163,779	0	0	0	0	0	0	0	0	0	0	0	0	163,779
MANAGEMENT & GENERAL	43250	0	0	0	0	0	162,583	8,000	56,204	226,787	0	87,457	0	314,244	0	0	0	(314,244)
FUNDRAISING	43251	0	0	0	0	0	115,205	13,500	56,652	185,357	0	248,822	0	434,179	0	0	0	(434,179)
BROADCASTING	43252	0	0	0	0	0	434,398	67,500	188,504	690,402	0	512,187	0	1,202,589	0	0	0	(1,202,589)
PROGRAMMING	43253	0	0	0	0	0	236,981	38,000	100,838	375,819	0	522,329	0	898,148	0	0	0	(898,148)
PUBLIC INFORMATION	43254	0	0	0	0	0	67,779	9,250	37,272	114,301	0	80,875	0	195,176	0	0	0	(195,176)
DTV OPERATING EXP	75052	0	0	0	0	0	0	0	0	0	0	86,740	0	86,740	0	0	0	(86,740)
CORP FOR PUBLIC BROADCASTING	69005	0	0	711,856	711,856	0	0	0	0	0	0	0	0	0	0	0	0	711,856
TELEVISION SUBTOTAL		0	0	2,208,930	2,208,930	0	1,016,946	136,250	439,470	1,592,666	0	1,538,410	0	3,131,076	0	922,146	0	0
PUBLIC BROADCASTING SUBTOTAL		0	0	3,556,675	3,556,675	0	1,703,631	226,000	758,304	2,687,935	0	2,272,042	0	4,959,977	0	1,403,302	0	0
SUBSIDIZED AUXILIARY CENTERS TOTALS																		
		0	0	10,995,833	10,995,833	2,442,128	3,675,379	1,435,703	2,555,109	10,108,318	0	13,422,354	2,142,964	25,673,636	14,677,803	(0)	0	(0)
GRAND TOTAL																		
		166,322,018	82,383,700	92,090,100	340,795,818	73,039,546	57,250,334	13,625,843	56,964,850	200,880,572	16,238,789	123,872,854	(196,398)	340,795,818	0	0	0	(0)

ProfEd

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

Revenue

The total revenue budget for 2006-2007 is projected at \$37,768,514 representing a 1.5 percent decrease from the 2005-2006 budget. This decrease in revenue is attributed primarily to the decrease in military enrollments. Competition to serve the non-traditional student continues to increase significantly with more traditional higher educational institutions, coupled with for-profit universities, expanding their reach into this market.

The 2006-2007 revenues budget is based on an increase in tuition rates over the 2005-2006 budget and key strategic initiatives to improve efficiency, effectiveness and competitiveness in the extended degree program (EDP) markets. The tuition rates for 2006-2007 are increasing by approximately 8 percent for all academic program offerings

except DHA. The following table shows the 2006-2007 and 2005-2006 rate comparison.

Tuition Rates – Per Credit Hour			
Program	2006-07	2005-2006	Percent Change
EDP Graduate Tuition	\$373	\$345	8.0%
EDP Undergraduate Tuition	\$286	\$265	8.0%
ECC Graduate Tuition (for Education Courses)	\$373	\$345	8.0%
ECC Undergraduate Tuition (for Education Courses)	\$286	\$265	8.0%

Expenditures

The total expenditures for 2006-2007 are budgeted at \$33,568,511, which is a 1.7 percent decrease over the 2005-2006 budget. This level of expenditure results in a net margin of \$4,200,003, which will be returned to the General Fund and remains the same as compared with the 2005-2006 budget.

The 2006-2007 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.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
PROFED**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL					
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
PROFED													
EXECUTIVE DIRECTOR	30000	0	0	187,193	4,000	92,930	284,123	0	1,075,570	0	1,359,693	(4,200,003)	(5,559,696)
PRODUCT DEVELOPMENT	30100	0	451,106	664,981	47,309	437,533	1,600,929	0	338,500	0	1,939,429	0	(1,939,429)
HUMAN CAPITAL & ORG SERVICE	30200	0	0	184,066	197,665	86,759	468,490	0	372,650	0	841,140	0	(841,140)
ADMINISTRATIVE SERVICES	30300	241,350	28,806	1,123,886	50,067	603,947	1,806,706	0	100,190	0	1,906,896	0	(1,665,546)
MARKETING AND SALES	31022	0	0	1,031,805	13,000	456,646	1,501,451	0	2,485,160	0	3,986,611	0	(3,986,611)
FINANCE	31041	492,550	0	471,715	31,501	236,085	739,301	0	871,100	0	1,610,401	0	(1,117,851)
OFFICE OF INFO TECHNOLOGY	31043	0	0	552,379	101,253	245,154	898,786	0	608,550	0	1,507,336	0	(1,507,336)
LIBRARY	31064	0	0	605,582	28,128	283,961	917,671	0	328,000	0	1,245,671	0	(1,245,671)
STUDENT SERVICES-ADMIN	31900	0	0	194,802	0	101,999	296,801	0	536,500	0	833,301	0	(833,301)
STUDENT SERVICES-MI	32000	15,912,700	2,908,595	1,152,819	0	788,904	4,850,318	0	2,454,084	0	7,304,402	0	8,608,298
STUDENT SERVICES-US	34000	14,022,281	2,839,912	1,605,691	0	994,798	5,440,401	0	2,108,742	0	7,549,143	0	6,473,138
STUDENT SERVICES-INTL & DDL	34999	5,788,679	1,365,554	278,195	13,504	384,163	2,041,416	0	384,209	0	2,425,625	0	3,363,054
STUDENT SERVICES-E & PD	38700	1,310,954	111,244	218,149	20,250	138,041	487,684	0	571,179	0	1,058,863	0	252,091
GRAND TOTAL		37,768,514	7,705,217	8,271,263	506,677	4,850,920	21,334,077	0	12,234,434	0	33,568,511	(4,200,003)	0

Central Energy Facility

The Central Energy Facility (CEF) 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 the Center for Applied Research & Technology. Utilities for these units are reflected in their respective operation budgets.

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

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- The purchased thermal fuel cost estimate is 22.1 percent greater than 2005-2006 budget. However, it is .6 percent less than the 2005-2006 actual expenditures.
- The purchased electricity cost estimate is 45.4 percent greater than 2005-2006 budget, and 27.5 percent greater than 2005-2006 actual expenditures. Electricity consumption is anticipated to increase with the addition of

the new residence halls. Allowances are included for electric tariff increases as well.

- The Solid Waste & Recycling cost estimate is 11.1 percent greater than 2005-06 budget, and 8.6 percent greater than 2005-06 actual expenditures. A modest increase is included for the new residence halls.
- The City water and sewer cost estimate is 5.6 percent greater than 2005-2006 budget, and 10.6 percent greater than 2005-2006 actual expenditures. A modest increase is included for the new residence halls and tariff increases.
- Total for purchased utilities is 29.8 percent greater than 2005-2006 budget, and 13.5 percent greater than 2005-2006 actual expenditures.
- The gas turbine generator will remain in reserve for emergency operation. Wood is the preferred source for steam production. Electricity is the preferred source for chilled water production.

Accommodating for the above, the 2006-2007 CEF budget of 14,332,000 shows an overall 18.4 percent increase from the 2005-2006 CEF budget and 8.7 percent from the 2005-06 actual expenditures.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
CENTRAL ENERGY FACILITY														
PERSONAL SERVICES	Various	0	0	1,044,512	100,112	566,535	1,711,159	0	0	0	1,711,159	0	(1,711,159)	
NUVEEN BOND PAYMENT-1998	50172	0	0	0	0	0	0	0	553,657	0	553,657	0	(553,657)	
CO-GEN BOND PAYMENT-1990	50172	0	0	0	0	0	0	0	1,549,308	0	1,549,308	0	(1,549,308)	
TRUSTEE FEES	50172	0	0	0	0	0	0	0	12,035	0	12,035	0	(12,035)	
MAINT SUPPLIES/EQUIP	Various	0	0	0	0	0	0	0	485,000	0	485,000	0	(485,000)	
SYSTEM MAINTENANCE	Various	0	0	0	0	0	0	0	1,227,841	0	1,227,841	0	(1,227,841)	
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	0	0	0	100,000	0	100,000	0	(100,000)	
PURCHASED THERMAL FUEL	50175	0	0	0	0	0	0	0	3,095,000	0	3,095,000	0	(3,095,000)	
PURCHASED ELECTRICITY	50175	0	0	0	0	0	0	0	4,348,000	0	4,348,000	0	(4,348,000)	
PURCHASED SEWER AND WATER	50175	0	0	0	0	0	0	0	950,000	0	950,000	0	(950,000)	
SOLID WASTE HANDLING	50175	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)	
CHARGE TO GENERAL FUND (58.38%)		0	0	0	0	0	0	0	(8,367,022)	0	(8,367,022)	0	8,367,022	
CHARGE TO AUXILIARY FUND (41.62%)		0	0	0	0	0	0	0	(5,964,978)	0	(5,964,978)	0	5,964,978	
GRAND TOTAL		0	0	1,044,512	100,112	566,535	1,711,159	0	(1,711,159)	0	0	0	0	

Parking Services

The 2006-2007 Parking Services budget is based on recent parking trends, parking enforcement and projected revenues. The Parking Services budget is built on a break-even basis with excess revenue over expenses being transferred to the capital budget and general fund.

Parking permit revenue and parking ticket revenue is expected to decline due to reductions in parking permit purchases and implementation of bus services by several off-campus apartment complexes. The 2006-2007 revenue declines are anticipated to be in parking permits, in parking violations and athletic parking.

The increase of annual parking permits sold and faculty parking permit cost increase pushed the 2005-2006 parking permit revenue higher than that 2004-2005 revenue.

Parking violations revenue continues to remain flat with anticipated revenues at the same level. Parking meter revenue is expected to decrease significantly because CMU will be removing meters from Hopkins Court due to the construction. Therefore, the 2006-2007 Parking Services revenue budget is projected to be less than the projected 2005-2006 revenue.

Parking Services 2006-2007 expenditures reflect compensatory and fringe benefit increases based on negotiated contractual obligations. The supplies and equipment expenditures are anticipated to come in on budget for 2005-2006 and are not expected to increase for the 2006-2007 fiscal

year. The 2006-2007 Parking Services budget projects a slight increase in contributions to the capital budget when compared to the contributions to the capital budget in 2005-2006.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
PARKING SERVICES													
REGISTRATION FEE	50123	2,100,000	0	0	0	0	0	0	0	0	0	0	2,100,000
VIOLATIONS BUREAU	50124	650,000	0	0	0	0	0	0	0	0	0	0	650,000
PARKING METER INCOME	50125	110,000	0	0	0	0	0	0	0	0	0	0	110,000
ATHLETIC PARKING INCOME	50128	24,000	0	0	0	0	0	0	0	0	0	0	24,000
VEHICLE IMPOUND FEE	50129	0	0	0	0	0	0	0	0	0	0	0	0
PARKING SERVICES	50130	0	0	198,668	97,000	98,378	394,046	0	127,000	0	521,046	0	(521,046)
PARKING LOT SEALING & STRIPING	50130	0	0	0	0	0	0	0	50,000	0	50,000	0	(50,000)
2003-04 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(960,000)	(960,000)
2004-05 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(34,000)	(34,000)
CAPITAL POOL CONTRIBUTION	50130	0	0	0	0	0	0	0	1,228,954	0	1,228,954	0	(1,228,954)
PARKING LOT REPAYMENT-CAP POOL	50130	0	0	0	0	0	0	0	90,000	0	90,000	0	(90,000)
GRAND TOTAL		2,884,000	0	198,668	97,000	98,378	394,046	0	1,495,954	0	1,890,000	(994,000)	0

Residences and Auxiliary Services

The Residences and Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, 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 2006-2007 budgets is projected at \$60,933,800 and is based on the following assumptions.

- A 7 percent increase in the room and board 19 meal plan from \$6,376 for two semesters to \$6,824, guaranteed for two years for incoming resident students.
- Residence Hall capacity will be at 6,208.
- Residence hall occupancy is estimated at an average of 5,750 (92.6 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 2006-2007 is \$60,933,800, which is an 11.3 percent increase from the 2005-2006 budget. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2006-2007.
- Estimated expenditures for ARAMARK management fees and reimbursable expenses.
- Projected university overhead charge increase of 4.13 percent. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services and Internet access
- Cost of food per student will increase approximately 5.0 percent.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD			
RESIDENCE HALLS													
BARNES	50002	658,300	136,000	112,700	77,500	326,200	0	185,359	120,100	0	631,659	0	26,641
BEDDOW	50003	933,400	146,800	128,800	81,600	357,200	0	174,983	192,100	0	724,283	0	209,117
CALKINS	50004	1,043,500	117,000	217,500	71,000	405,500	0	191,473	235,500	0	832,473	0	211,027
CAREY	50005	927,500	119,200	263,800	69,000	452,000	0	169,492	153,000	0	774,492	0	153,008
COBB	50006	936,100	186,500	142,500	75,500	404,500	0	177,183	182,200	0	763,883	0	172,217
EMMONS	50007	1,055,500	118,700	84,500	57,800	261,000	0	193,365	161,000	0	615,365	0	440,135
HERRIG	50008	1,056,200	131,800	152,100	69,000	352,900	0	165,677	242,600	0	761,177	0	295,023
LARZELERE	50009	1,031,000	143,700	325,000	84,700	553,400	0	187,719	174,200	0	915,319	0	115,681
MERRILL	50010	881,600	130,800	140,400	46,900	318,100	0	173,272	139,900	0	631,272	0	250,328
ROBINSON	50011	897,500	122,200	117,500	52,400	292,100	0	186,262	175,000	0	653,362	0	244,138
SAXE	50012	1,051,800	127,900	149,500	54,100	331,500	0	166,995	174,100	0	672,595	0	379,205
SWEENEY	50013	990,800	123,900	195,000	54,000	372,900	0	186,923	213,600	0	773,423	0	217,377
THORPE	50015	982,800	102,100	126,100	79,100	307,300	0	187,544	244,700	0	739,544	0	243,256
TROUT	50016	974,100	111,500	118,300	50,700	280,500	0	167,344	148,000	0	595,844	0	378,256
TROUTMAN	50017	1,014,400	148,700	97,500	60,000	306,200	0	169,492	314,600	0	790,292	0	224,108
WHEELER	50018	1,162,300	162,000	221,000	78,100	461,100	0	177,183	186,400	0	824,683	0	337,617
WOLDT	50019	1,041,200	176,900	148,300	73,100	398,300	0	193,190	158,500	0	749,990	0	291,210
KULHAVI	50025	1,038,900	116,500	132,600	52,700	301,800	0	270,002	158,800	0	730,602	0	308,298
KESSELLER	50026	1,009,000	108,800	166,400	43,200	318,400	0	261,310	150,500	0	730,210	0	278,790
CAMPBELL	50027	997,900	123,900	146,900	58,000	328,800	0	264,939	147,000	0	740,739	0	257,161
CELANI	50028	959,100	68,500	38,600	31,300	138,400	0	261,203	147,800	0	547,403	0	411,697
FABIANO	50029	971,500	68,500	38,600	31,300	138,400	0	261,204	147,800	0	547,404	0	424,096
TOTAL RESIDENCE HALLS		21,614,400	2,791,900	3,263,600	1,351,000	7,406,500	0	4,372,114	3,967,400	0	15,746,014	0	5,868,386
APARTMENTS													
KEWADIN	50021	486,100	44,300	28,900	16,900	90,100	0	156,215	93,000	0	339,315	0	146,785
NORTHWEST	50022	712,700	114,200	75,000	45,900	235,100	0	373,160	175,900	0	784,160	0	(71,460)
WASHINGTON	50024	832,700	130,700	93,800	44,200	268,700	0	344,827	191,600	0	805,127	0	27,573
TOTAL APARTMENTS		2,031,500	289,200	197,700	107,000	593,900	0	874,202	460,500	0	1,928,602	0	102,898
RESIDENTIAL RESTAURANTS													
CAREY	50032	4,839,000	81,200	437,900	26,400	545,500	1,186,800	234,433	1,534,700	0	3,501,433	0	1,337,567
MERRILL	50033	3,099,800	71,800	257,500	18,700	348,000	815,900	162,955	1,092,800	0	2,419,655	0	680,145
ROBINSON	50034	3,725,000	57,700	272,500	19,800	350,000	841,100	110,705	1,263,700	0	2,565,505	0	1,159,495
WOLDT	50035	4,379,500	70,000	336,400	17,600	424,000	942,500	210,569	1,067,000	0	2,644,069	0	1,735,431
TOTAL RESIDENTIAL RESTAURANTS		16,043,300	280,700	1,304,300	82,500	1,667,500	3,786,300	718,662	4,958,200	0	11,130,662	0	4,912,638
BOVEE UC													
BOOKSTORE	50042	13,100,000	515,000	319,000	275,000	1,109,000	9,100,000	0	411,000	0	10,620,000	0	2,480,000
BUILDING	50043	63,000	350,000	54,000	170,000	574,000	0	0	79,100	0	653,100	0	(590,100)
CAMPUS ID	50045	136,600	66,200	14,000	31,000	111,200	0	0	115,500	0	226,700	0	(90,100)
MEDIAGRAPHIX	50047	56,000	1,500	34,000	500	36,000	0	0	26,200	0	62,200	0	(6,200)
SUBTOTAL		13,355,600	932,700	421,000	476,500	1,830,200	9,100,000	0	631,800	0	11,562,000	0	1,793,600

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD			
BOVEE UC FOOD SERVICE													
CATERING	50048	927,800	0	178,900	0	178,900	343,300	0	295,400	0	817,600	0	110,200
DOWN UNDER	50049	647,600	0	125,400	0	125,400	304,400	0	256,000	0	685,800	0	(38,200)
GOODIES	50051	460,300	0	90,900	0	90,900	179,500	0	115,000	0	385,400	0	74,900
JAVA CITY LIBRARY	50052	339,100	0	57,800	0	57,800	135,700	0	60,800	0	254,300	0	84,800
C3 TOWERS	50054	800,000	0	78,100	0	78,100	480,000	0	95,200	0	653,300	0	146,700
JAVA CITY HP	50055	92,000	0	21,800	0	21,800	40,500	0	34,700	0	97,000	0	(5,000)
C3 EXPRESS PEARCE	50056	137,600	0	9,000	0	9,000	68,800	0	22,200	0	100,000	0	37,600
THE MARKET	50057	1,035,000	0	139,000	0	139,000	569,200	0	110,200	0	818,400	0	216,600
SAC CAFÉ	50058	148,000	0	36,300	0	36,300	74,000	0	36,300	0	146,600	0	1,400
CONCESSIONS	50076	160,000	0	14,500	0	14,500	56,000	0	22,300	0	92,800	0	67,200
SUBTOTAL		4,747,400	0	751,700	0	751,700	2,251,400	0	1,048,100	0	4,051,200	0	696,200
TOTAL BOVEE UC		18,103,000	932,700	1,172,700	476,500	2,581,900	11,351,400	0	1,679,900	0	15,613,200	0	2,489,800
PRINTING SERVICES													
UNIVERSITY PRESS	50082	1,951,000	555,500	2,200	291,800	849,500	750,000	0	300,000	0	1,899,500	0	51,500
UP COPY CENTER	50083	203,000	33,000	15,500	16,500	65,000	36,000	0	93,000	0	194,000	0	9,000
UC COPY CENTER	50084	122,600	66,000	0	36,300	102,300	23,000	0	55,800	0	181,100	0	(58,500)
TOTAL PRINTING SERVICES		2,276,600	654,500	17,700	344,600	1,016,800	809,000	0	448,800	0	2,274,600	0	2,000
OTHER INCOME													
POOLED INVESTMENT INCOME		365,000	0	0	0	0	0	0	0	0	0	0	365,000
CARRY FORWARD (One Time)		500,000	0	0	0	0	0	0	0	0	0	0	500,000
TOTAL OTHER INCOME		865,000	0	0	0	0	0	0	0	0	0	0	865,000
UNALLOCATED EXPENSES													
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	3,990,406	3,990,406	0	(3,990,406)
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	100,000	0	100,000	(1,772,925)	(1,872,925)
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	900,000	0	900,000	0	(900,000)
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	720,600	0	720,600	0	(720,600)
INTERNET COST ASSESSMENT		0	0	0	0	0	0	0	0	0	0	(475,000)	(475,000)
DEBT SERVICE		0	0	0	0	0	0	0	4,231,000	0	4,231,000	0	(4,231,000)
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	500,000	0	500,000	0	(500,000)
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	1,550,791	0	1,550,791	0	(1,550,791)
TOTAL UNALLOCATED EXPENSES		0	0	0	0	0	0	0	8,002,391	3,990,406	11,992,797	(2,247,925)	(14,240,722)
GRAND TOTAL		60,933,800	4,949,000	5,956,000	2,361,600	13,266,600	15,946,700	5,964,978	19,517,191	3,990,406	58,685,875	(2,247,925)	0

Telecommunications

The 2006-2007 Telecommunications budget, when compared to the 2005-2006 budget, is built on projected revenue increasing by 1.4 percent and expenditures increasing by 1.4 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 2006-2007 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 2006-2007 revenue budget includes some one time revenue for the two new residence halls project.

Supplies and equipment expenses show a slight increase in comparison to the 2005-2006 original budget. The overhead continues to include the funding of a budget restructuring to move and fund PC Repair, Helpdesk and Network operations into separate cost centers within the general fund budget.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
TELECOMMUNICATIONS														
LONG DISTANCE-RESALE	50142	22,400	0	0	0	0	0	0	0	0	0	0	0	22,400
LONG DISTANCE-ADMINISTRATIVE	50142	523,300	0	0	0	0	0	0	0	0	0	0	0	523,300
NONTAXABLE SALES-RESALE	50142	189,500	0	0	0	0	0	0	0	0	0	0	0	189,500
CELLULAR PHONE RESALE	50142	1,205,000	0	0	0	0	0	0	0	0	0	0	0	1,205,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	1,908,060	0	0	0	0	0	0	0	0	0	0	0	1,908,060
SERVICE ORDER CHARGES	50142	800,000	0	0	0	0	0	0	0	0	0	0	0	800,000
MONTHLY PHONE SERVICE-RES HALLS	50142	848,390	0	0	0	0	0	0	0	0	0	0	0	848,390
MONTHLY CABLE SERVICE-RES HALLS	50142	414,720	0	0	0	0	0	0	0	0	0	0	0	414,720
REVENUE TRANSFERS	50142	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	50142	44,840	0	0	0	0	0	0	0	0	0	0	0	44,840
PERSONNEL SERVICES	50142	0	0	715,959	216,120	307,000	1,239,079	0	0	0	1,239,079	0	0	(1,239,079)
TRUNKS-LOCAL/USAGE	50142	0	0	0	0	0	0	0	826,700	0	826,700	0	0	(826,700)
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	196,100	0	196,100	0	0	(196,100)
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	218,120	0	218,120	0	0	(218,120)
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	233,915	0	233,915	0	0	(233,915)
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	2,002,320	0	2,002,320	0	0	(2,002,320)
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	300,000	0	300,000	0	0	(300,000)
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	3,500	0	3,500	0	0	(3,500)
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	213,203	258,840	472,043	(464,433)	0	(936,476)
GRAND TOTAL		5,956,210	0	715,959	216,120	307,000	1,239,079	0	3,993,858	258,840	5,491,777	(464,433)	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 2006-2007 revenue budget is projected at \$18,079,750. This includes the General Fund support of \$12,849,435 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 \$591,851 in 2006-2007. The increase was attributed to funding of compensation, overhead, debt service and scholarships. The current scholarship subsidy includes 110 in state awards and 100 out-of state awards. The total scholarship budget for 2006-07 is set at \$3,817,637.

In 2006-2007 the General Fund supports the faculty and staff compensation costs, scholarships, university overhead assessment and debt service associated with athletics facilities. Revenues, totaling \$5,230,315 received from ticket sales, game guarantees, fund raising and other external sources support the operating needs of the athletic programs.

The 2006-07 fiscal year expenditure budget shows a total budget of \$18,079,750 yielding a projected break-even situation for 2006-2007.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT. NO.	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ATHLETICS														
ATHLETIC DIRECTOR	55000	0	0	484,941	86,129	212,369	783,439	0	51,375	0	834,814	12,874,501	12,039,687	
GENERAL FM & EQUIPMENT	55001	0	0	0	0	0	0	0	101,449	0	101,449	0	(101,449)	
NCAA PAYMENTS	55002	611,939	0	0	0	0	0	0	0	0	0	0	611,939	
NCAA SPECIAL ASSIST FUND	55003	46,000	0	0	0	0	0	0	46,000	0	46,000	0	0	
TRUST FEES/DEBT PAYMENT	55004	0	0	0	0	0	0	0	2,013,195	0	2,013,195	0	(2,013,195)	
NCAA ACADEMIC ENHANCEMENT	55005	62,000	0	95,438	20,000	46,002	161,440	0	21,625	0	183,065	0	(121,065)	
HALL OF FAME	55006	10,100	0	0	0	0	0	0	10,752	0	10,752	0	(652)	
CMU SPORTS NETWORK	55007	118,000	32,000	0	18,000	3,670	53,670	0	134,100	0	187,770	0	(69,770)	
COMPLIANCE	55008	0	0	68,000	10,000	18,381	96,381	0	6,500	0	102,881	0	(102,881)	
MID AMERICAN CONFERENCE	55010	0	0	0	0	0	0	0	146,385	0	146,385	0	(146,385)	
ATHLETIC SPECIAL EVENTS	55015	5,000	0	0	22,215	0	22,215	0	1,225	0	23,440	0	(18,440)	
ATHLETICS-GENERAL	55020	148,000	0	0	4,425	0	4,425	0	18,000	0	22,425	0	125,575	
TICKET OFFICE & TRADE	55023	0	0	36,016	5,000	14,394	55,410	0	18,000	0	73,410	0	(73,410)	
SPECIAL PROJECTS-ATHLETICS	55029	0	0	0	0	0	0	0	4,000	0	4,000	0	(4,000)	
EQUIPMENT & LOCKER ROOM	55035	0	0	69,902	100	23,947	93,949	0	5,500	0	99,449	0	(99,449)	
MAC TRACK & FIELD	55037	1,000	0	0	0	0	0	0	3,000	0	3,000	0	(2,000)	
SCOREBOARDS	55049	15,000	0	0	0	0	0	0	35,000	0	35,000	0	(20,000)	
SPORTS MEDICINE	55050	33,944	0	139,337	138,407	75,657	353,401	0	145,550	0	498,951	0	(465,007)	
ATHLETIC AWARDS	55051	0	0	0	0	0	0	0	9,500	0	9,500	0	(9,500)	
ATHLETIC INJURIES	55052	0	0	11,151	4,306	2,606	18,063	0	165,750	0	183,813	0	(183,813)	
ATHLETIC PROMOTIONS	55053	90,000	0	0	133,454	0	133,454	0	135,615	0	269,069	0	(179,069)	
POST SEASON COMPETITION	55055	4,973	0	0	0	0	0	0	44,825	0	44,825	0	(39,852)	
STRENGTH & COND. PROGRAM	55057	2,290	58,954	0	10,000	27,345	96,299	0	106,689	0	106,689	0	(104,398)	
CHEERLEADERS	55060	14,418	0	0	12,357	0	12,357	0	21,908	0	34,265	0	(19,847)	
DEVELOPMENT OFFICER	55064	0	0	34,796	0	9,027	43,823	0	0	0	43,823	0	(43,823)	
CMU CHIPPETTES	55065	1,708	0	0	3,230	0	3,230	0	2,000	0	5,230	0	(3,521)	
HALL OF ACHIEVEMENT	55066	0	0	0	0	0	0	0	1,700	0	1,700	0	(1,700)	
FOOTBALL SUITES	55067	118,875	0	0	0	0	0	0	5,000	0	5,000	0	113,875	
50/50 RAFFLE	55069	17,500	0	0	0	0	0	0	12,500	0	12,500	0	5,000	
CHIPPEWA CLUB	55070	0	0	0	68,236	0	68,236	0	29,000	0	97,236	0	(97,236)	
FOOTBALL	55075	1,719,500	838,928	33,400	60,417	317,615	1,250,360	0	1,044,727	0	2,295,087	0	(575,587)	
MEN'S BASKETBALL	55081	287,800	275,574	14,063	41,250	98,674	429,561	0	242,587	0	672,148	0	(384,348)	
BASEBALL	55082	97,500	107,559	0	850	50,684	159,093	0	160,213	0	319,306	0	(221,806)	
MEN'S TRACK & CROSS COUNTRY	55083	49,181	147,169	0	100	57,470	204,738	0	83,271	0	288,009	0	(238,828)	
WRESTLING	55085	38,500	119,758	0	0	56,799	176,556	0	95,057	0	271,613	0	(233,113)	
WOMEN'S ATHLETICS	55090	3,037	0	0	0	0	0	0	300	0	300	0	2,737	
WOMEN'S BASKETBALL	55091	36,500	186,870	14,063	39,473	74,691	315,097	0	152,752	0	467,848	0	(431,348)	
WOMEN'S SOCCER	55092	24,500	81,893	0	175	32,120	114,188	0	96,127	0	210,315	0	(185,815)	
FIELD HOCKEY	55093	11,200	115,276	0	500	54,681	170,457	0	80,599	0	251,056	0	(239,856)	
GYMNASTICS	55094	56,500	141,253	0	15,904	65,753	222,909	0	75,017	0	297,926	0	(241,426)	
WOMEN'S TRACK & CROSS COUNTRY	55097	25,000	110,971	0	15,024	41,326	167,320	0	85,766	0	253,086	0	(228,086)	
VOLLEYBALL	55098	11,700	98,069	0	4,000	43,988	146,058	0	99,183	0	245,241	0	(233,541)	
SOFTBALL	55099	16,500	127,854	0	0	44,462	172,316	0	108,676	0	280,992	0	(264,492)	
AT BAT	55100	37,150	0	0	150	0	150	0	7,000	0	7,150	0	30,000	
SPORTS CAMPS	55370	1,387,000	0	0	287,000	0	287,000	0	846,850	0	1,133,850	0	253,150	
2004-05 CONCESSIONS TRANSFER		28,000	0	0	0	0	0	0	0	0	0	0	28,000	
2004-05 LICENSING TRANSFER		15,000	0	0	0	0	0	0	0	0	0	0	15,000	
OVERHEAD ASSESSMENT		0	0	0	0	0	0	0	0	1,983,550	1,983,550	0	(1,983,550)	
ATHLETIC SCHOLARSHIPS		85,000	0	0	0	0	0	0	3,927,703	0	3,927,703	0	(3,842,703)	
GRAND TOTAL		5,230,315	2,442,128	1,001,107	1,000,701	1,371,658	5,815,593	0	10,305,673	1,983,550	18,104,816	12,874,501	(0)	

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT. NO.	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
General Fund Support:		2006-07	2005-06											
Faculty Salaries		2,352,744	2,266,866											
Staff Salaries		1,001,442	955,805											
Other Compensation		0	0											
Faculty & Staff Benefits		1,463,873	1,329,475											
Supplies & Equipment		445,000	445,000											
Overhead		1,983,550	1,904,839											
Debt Service		1,932,795	1,930,366											
Scholarships (including book loans)		3,842,703	3,572,839											
2004-05 Budget Reductions		(147,606)	(147,606)											
Total		12,874,501	12,257,584											

Health Services

The 2006-2007 Health Services budget shows an increase of 12.3 percent over the 2005-2006 original budget.

In fiscal year 2005-2006, Health Services expanded the pharmacy to serve current faculty, staff, CMU students and their families age 14 and older. In addition to the pharmacy, Health Services offered a walk-in clinic and lab services to all current faculty, staff, students and their families age 14 and older. Health Services also offered all these services to Mid Michigan Community College students.

With the expansion of the pharmacy, the walk-in clinic, and increased lab services, revenue will increase 12.3 percent in 2006-2007. In 2005-06 the General Fund reinstated a \$400,000 subsidy to Health Services.

Expenditures are showing a 12.3 percent increase for 2006-2007. Cost increases include employee compensation and benefit increases and increased expenditures for the expanded pharmacy, walk-in clinic, lab services and overhead.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
HEALTH SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL					
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
HEALTH SERVICES													
ADMIN/BUSINESS SERVICES	50111	15,000	0	277,455	0	138,975	416,430	0	58,828	159,414	634,672	400,000	(219,672)
MEDICAL SERVICES	50112	551,176	0	323,750	12,600	129,320	465,670	0	55,763	0	521,433	0	29,743
NURSING SERVICES	50113	88,957	0	174,425	12,800	82,788	270,013	0	24,374	0	294,387	0	(205,430)
PHARMACY SERVICES	50114	1,198,940	0	23,566	183,602	20,612	227,780	0	664,496	0	892,276	0	306,664
LABORATORY SERVICES	50115	246,392	0	81,875	0	44,414	126,289	0	31,408	0	157,697	0	88,695
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
FLU STUDY GRANT MONEY	65388	108,378	0	89,570	0	9,038	98,608	0	9,770	0	108,378	0	0
GRAND TOTAL		2,208,843	0	970,641	209,002	425,147	1,604,790	0	844,639	159,414	2,608,843	400,000	0

Public Broadcasting

The 2006-2007 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2007.

The support from the General Fund to Public Broadcasting is budgeted with a 9.4 percent increase from the original 2005-2006 budget, which reflects increases in salaries and benefits for budgeted positions.

The Contributions accounts for Radio and TV are budgeted at a 3.3 percent and 1.3 percent increase, respectively, compared to the revised 2005-2006 budget. These accounts reflect various fund raising donations as well as sales underwriting.

The expenditure portion of the budget reflects a 4.8 percent increase compared to the 2005-2006 budget. The 2006-2007 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 is being funded from Federal grants, capital campaign contributions and a designated investment by the university in 2000-01.

**CENTRAL MICHIGAN UNIVERSITY
2006-2007 NON-GENERAL FUND BUDGET
PUBLIC BROADCASTING NETWORK**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
RADIO													
CMU	43310	0	0	0	0	0	0	0	0	0	0	481,156	481,156
CONTRIBUTIONS	43313/43460	1,000,821	0	0	0	0	0	0	0	0	0	0	1,000,821
TOWER RENT	43313	28,000	0	0	0	0	0	0	0	0	0	0	28,000
MISCELLANEOUS	43305/43313	22,000	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	83,144	5,000	30,882	119,026	0	39,452	0	158,478	0	(158,478)
FUNDRAISING	43351	0	0	171,638	17,750	77,531	266,919	0	84,377	0	351,296	0	(351,296)
BROADCASTING	43352	0	0	188,007	19,000	83,726	290,733	0	228,923	0	519,656	0	(519,656)
PROGRAMMING	43353	0	0	214,571	48,000	110,117	372,688	0	336,071	0	708,759	0	(708,759)
PROGRAM INFORMATION	43354	0	0	29,325	0	16,578	45,903	0	44,810	0	90,713	0	(90,713)
CORP FOR PUBLIC BROADCASTING	69015	296,924	0	0	0	0	0	0	0	0	0	0	296,924
TOTAL RADIO		1,347,745	0	686,685	89,750	318,834	1,095,269	0	733,632	0	1,828,901	481,156	0
TELEVISION													
CMU	43210	0	0	0	0	0	0	0	0	0	0	922,146	922,146
CONTRIBUTIONS	43213/43450	1,108,295	0	0	0	0	0	0	0	0	0	0	1,108,295
TOWER RENT	43213	225,000	0	0	0	0	0	0	0	0	0	0	225,000
MISCELLANEOUS	43205/43213	163,779	0	0	0	0	0	0	0	0	0	0	163,779
MANAGEMENT & GENERAL	43250	0	0	162,583	8,000	56,204	226,787	0	87,457	0	314,244	0	(314,244)
FUNDRAISING	43251	0	0	115,205	13,500	56,652	185,357	0	248,822	0	434,179	0	(434,179)
BROADCASTING	43252	0	0	434,398	67,500	188,504	690,402	0	512,187	0	1,202,589	0	(1,202,589)
PROGRAMMING	43253	0	0	236,981	38,000	100,838	375,819	0	522,329	0	898,148	0	(898,148)
PROGRAM INFORMATION	43254	0	0	67,779	9,250	37,272	114,301	0	80,875	0	195,176	0	(195,176)
CORP FOR PUBLIC BROADCASTING	69005	711,856	0	0	0	0	0	0	0	0	0	0	711,856
DTV OPERATING EXPENSE	75052	0	0	0	0	0	0	0	86,740	0	86,740	0	(86,740)
TOTAL TELEVISION		2,208,930	0	1,016,946	136,250	439,470	1,592,666	0	1,538,410	0	3,131,076	922,146	0
GRAND TOTAL		3,556,675	0	1,703,631	226,000	758,304	2,687,935	0	2,272,042	0	4,959,977	1,403,302	0

SPECIFIC 2006-2007 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2006-2007 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$2,524,000	Subscription services for approximately 4,300 periodicals & electronic resources (2005-06 ECSCO Subscription Services handled 3,337 of the subscriptions for a total of \$1,680,688.
2) Natural Gas Purchase	50175	2,120,000	Campus purchased natural gas. Multiple suppliers will be used for contract lengths not to exceed three (3) years.
3) Wood Chips Purchase	50175	960,000	Campus purchased wood chips. One or multiple suppliers for contract length not to exceed two (2) years. Main supplier is Noble Forestry Inc.
4) Computer Equipment - Auxiliary Services	Auxiliary	400,000	Replace and upgrade servers, related network software, and internet service.
5) Copier/Printer Equipment	Printing Services	275,000	Purchase or multi-year (5-year) of copiers, printers, fax devices to replace some existing and add some new equipment.
6) Lobby Furniture and Carpet Replacement	Residence Halls	250,000	Replace lobby furniture and carpeting in various residence halls.
7) WCMU-TV Programming	43253	275,000	Cooperative purchase of program service by Public Broadcasting System (PBS) stations.
8) WCMU-FM Programming	43353	230,000	Program fees for National Public Radio (NPR).
9) Furniture	Various	1,600,000	This is a contract with Allied/Steelcase for the purchase of office furniture: includes New Education Building.

**SPECIFIC 2006-2007 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2006-2007 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
10) Insurance Coverage	26405 27520	1,115,000	Premiums for insurance coverage of general liability, errors and omissions, auto, excess worker's compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, Extended Learning, Health Services, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
11) Employee Benefits and Insurance	Various	24,601,400	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
12) Custodial Services	27131	824,000	Purchase of custodial services and supplies for one year renewal with Romanow Services for Dow Science Building, Greenhouse, Cel North, Indoor Athletic Complex, Music Building, Library, and Health Professions Building.
13) Office Supplies	Various	950,000	One (1) year contract extension with Office Depot for office supplies.
14) Student Technology	26375/76100	500,000 600,000 700,000	Purchase of computer equipment for mediated classrooms. Purchase of networking equipment. Purchase of specialized technology project equipment.
15) Marketing & Advertising Chase, Davis, Inc. for Prof Ed	Prof Ed - Various	900,000	Contract with media buying agent for various marketing and advertising initiatives for ProfEd learning center locations across the U.S.

**SPECIFIC 2006-2007 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2006-2007 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
16) Merit Membership	26327	286,000	Annual membership fee for internet service for campus.
17) Property Leases	Prof Ed - Various	2,800,000	Real estate lease agreements for classroom space needs in ProfEd's learning center locations across the U.S.
18) SAP Support	70838	550,000	Annual maintenance support for all three (3) systems.
19) Verizon	50142	306,000	Annual expense for ISDN BRI lines and network trunking for the campus.
20) Charter School Lease	23307	252,000	Annual expense for Extending Charter Schools lease for approximately three (three) years.
21) SAP Consultant Fees	26327	800,000	Consultant fees for further development and enhancements in SAP.
22) Health Professions Building Classroom Equipment Upgrade	Various (21849,77065, 77060,77105)	775,000	Hardware, installation, room modifications & technology maintenance for HPB classroom equipment upgrade to a higher quality, more reliable solution, allowing integration with existing creston control environment.
23) Replacement Computers for the Library	70827	400,000	Replacement computers for the library.
24) Water & Sewer Unbilled Charges	50175	260,000	Previous unbilled charges for water and sewer usage across campus.
TOTAL		<u><u>\$45,253,400</u></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 Services	Auxiliary	4,000,000	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	2,300,000	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	9,200,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
6) Pharmaceuticals for Resale	50114	900,000	Purchase of prescription and non-prescription drugs through Hospital Purchasing Service (HPS) for resale to authorized users of University Health Services; formulary is expanding to serve faculty staff, dependents age 14 years or older.
7) Sprint Together with Nextel Program	50142	1,195,000	Purchase of cellular service and equipment for resale.
TOTAL		<u>\$19,395,000</u>	

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

	ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1)	Solid Waste Removal	50175	\$300,000	Year four (4) of a five (5) 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	4,348,000	Electricity purchase for the University. Current supplier is Consumers Energy. Contract expires 12/31/06. Multiple suppliers approach for bidding purposes still in effect.
3)	City of Mt. Pleasant - Water and Sewage	50175	950,000	Campus purchased city water and sewage from the City of Mt. Pleasant per tariff rates.
4)	Cost Per Copy Program	50089	275,000	Year two (2) of a six (6) year agreement with Commercial Equipment for copier services for CMU, City of Mt. Pleasant and Mt. Pleasant Public Schools through March, 2011.
5)	Hardware Replacement/ Maintenance &	26327	751,000	Third (3) of a three (3) year lease agreement with IBM.
6)	Business Bank Card	Various	750,000	Third (3rd) year of a five (5) year agreement for a line of credit to be established with JP Morgan Chase to cover CMU's approximately 700 cardholder's monthly transactions.
7)	Microsoft Campus Agreement	26327	300,000	Estimated annual cost of a three (3) year software agreement with Microsoft.
8)	Cincom Software	26327	430,000	Third (3) year of a three (3) year software maintenance agreement with Cincom.

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
9) 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.
10) 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.
11) 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.
12) Equipment and Furnishings	Bookstore	350,000	Includes furniture, fixtures, store furnishings, other equipment, and computer and software systems.
13) Elevator Maintenance	50177	865,000	Second (2nd) of five (5) year renewable contract for elevator maintenance with Kone Elevator.
14) Hosting and Maintenance Agreement	23307	425,000	Second (2nd) of a three (3) year agreement with Corporate Computer for hosting and maintenance of CMU's Charter School's Administrative software & hardware.
15) AOIS Phase III Performance Project		306,000	Second (2nd) of two (2) year contract for expanding the AOIS system.
TOTAL		<u><u>\$12,350,000</u></u>	