

1990

**1989-90, Eastern Michigan University, Budget amendments -
general fund: February 1989 (1990)**

Eastern Michigan University

1989-90

EASTERN MICHIGAN UNIVERSITY



BUDGET AMENDMENTS - GENERAL FUND
February, 1989

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BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION:
DATE:

RECOMMENDATION

1989-90 GENERAL FUND OPERATING BUDGET: AMENDMENT

ACTION REQUESTED

It is recommended that the 1989-90 General Fund Operating Budget be amended to \$100,361,920.

On September 27, 1989, the Board of Regents approved 1989-90 General Fund Operating Budget of \$98,739,112, excluding Continuing Education.

This amendment reallocates funding primarily available from tuition and registration fees, estimated to be more than the original budget by \$1,125,500.

This operating budget increase of \$1,622,808, over the original budget, includes liquidation of the prior year unfunded commitments, the estimated utility shortfall, funding for the Student Information System (ISIS) equipment, a reallocation of uncollectable tuition, and a provision for departmental operating supplies and materials.

FISCAL IMPACT

The 1989-90 operations will be fully funded from current year revenues received. This besides providing for \$627,805 in unfunded commitments from the prior fiscal year, as reported to the Board of Regents in the 1988-89 Budget Management Report, October 1989.

EASTERN MICHIGAN UNIVERSITY
 RESOURCE PLANNING
 1989-90 BUDGET AMENDMENT
 FEBRUARY 1990
 REVENUE SUMMARY

	<u>1989-90 ORIGINAL BUDGET</u>	<u>1989-90 FEBRUARY AMENDMENT</u>	<u>1989-90 AMENDED BUDGET</u>
State Appropriation	\$59,415,500	\$ 104,513	\$ 59,520,013
Tuition & Registration Fees	35,346,521	1,482,536	36,829,057
Continuing Ed. Reg. Fees	286,800	0	286,800
Student Fees—Prior Year/Misc.	10,000	10,000	20,000
Student Fees — Special Purpose	1,223,080	0	1,223,080
Application Fees	315,000	(85,000)	230,000
Financial Aid/Admin. Expense	160,000	0	160,000
Investment Income	600,000	55,000	655,000
Indirect Cost Recovery	114,000	100,000	214,000
Departmental Sales	82,807	0	82,807
Intercollegiate Athletics	762,404	(98,500)	663,904
Misc. Income	<u>65,000</u>	<u>83,657</u>	<u>148,657</u>
TOTAL REVENUES —	\$98,381,112	\$1,652,206	\$100,033,318
General Fund Balance Allocated	0	\$ (29,398)	\$ (29,398)
Transfers for Operating Purposes	<u>358,000</u>	<u>0</u>	<u>358,000</u>
TOTAL FUNDING —	<u>\$98,739,112</u>	<u>\$1,622,808</u>	<u>\$100,361,920</u>

EASTERN MICHIGAN UNIVERSITY
1989-90 BUDGET AMENDMENT
FEBRUARY 1990
SUMMARY OF CHANGES
REVENUES

1989-90 Operating Budget (Approved Sept. 27, 1989) \$ 98,739,112
(Excluding Continuing Education)

ADDITIONS

Tuition and Registration Fees	\$1,482,536
Prior Year-Tuition and Fees	10,000
Installment Payment Fees	100,000
Investment Income	55,000
Indirect Cost Recoveries	100,000
Urban Teacher Education Program	100,000
Teacher Excellence Awards	20,000
Mathematics Early Placement Test	2,000
McKenny Union Rental	83,657

Total Additions \$ 1,953,193

REDUCTIONS

Late Payment Fees	(100,000)
Application Fees	(85,000)
Athletic Revenues	(98,500)
State Appropriation	(17,487)

Total Reductions \$ (300,987)

General Fund Balance Allocated (29,398)
1989-90 REVENUE BUDGET: Amended February 1990 \$100,361,920

EASTERN MICHIGAN UNIVERSITY
1989-90 BUDGET AMENDMENT
FEBRUARY 1990
SUMMARY OF CHANGES
EXPENDITURES

1989-90 Operating Budget (Approved Sept. 27, 1989) \$ 98,739,112
(Excluding Continuing Education)

Unfunded 1988-89 Commitments \$ 627,805

ADDITIONS

Utilities	188,433
Urban Teacher Education Program	100,000
Teacher Excellence Awards	20,000
Mathematics Early Placement Test	2,000
McKenny Rental	83,657
President's Inauguration	40,000
Legal Settlements	30,000
Undergraduate Catalog	13,963
Photo I.D. Sytem	4,943
Faculty Sick Leave Provision	24,607
ISIS-Debt	175,115
Preliminary Commitments-ATB	83,000
Japan Center	8,900
CSS&M Adjustment	100,000
Self-insurance Reserve - Property	58,154
Matching Funds-Restricted Projects	40,280
Uncollectable Tuition	357,036
Mens' Athletics	14,915

Total Additions \$ 1,345,003

REDUCTIONS

Legal Fees	(90,000)
Staff Salary Recoupment	(200,000)
Preliminary Commitments	(60,000)

Total Reductions \$ (350,000)

1989-90 OPERATING BUDGET: Amended February 1990 **\$100,361,920**

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND OPERATING BUDGET

AMENDMENT

REVENUES

Tuition and Registration Fees **\$1,125,500**

Summer and fall tuition and registration fees, excluding Continuing Education and reconciled to enrollments, will exceed budget by \$565,500 for the two semesters. Based upon historic fall to winter enrollments and preliminary registration, the winter enrollments also will exceed the budget plan resulting in additional tuition revenues of \$560,000. The projected General Fund revenue from tuition and registration fees is \$36,708,821.

Provision for Uncollectible Tuition **\$357,036**

The uncollectible tuition has traditionally been handled as a reduction to revenue. An accounting change now treats uncollectible tuition as an expense. The original budget reduced tuition by \$357,036 for bad debt. This adjustment will add this amount to our tuition estimates and also be shown as an increase to expense. As a result, General Fund revenue from tuition and registration fees will increase to a total of \$37,065,857. There is no net change to the operating budget.

Prior Year-Tuition and Fees **\$10,000**

Actual tuition and fees from prior years total \$20,000, or \$10,000 above the original budget.

Installment Payment Fees **\$100,000**

Revenue from installment payments is running well ahead of the original budget forecast of \$300,000. We anticipate this trend to continue resulting in a fiscal year total of \$400,000.

Late Payment Fees **(\$100,000)**

Late payment fees were increased this year to encourage timely payments to the University. The success of this policy has resulted in revenue generation below the original budget of \$300,000. We now estimate \$200,000 in late fee payments this fiscal year.

Application Fees

(\$85,000)

Undergraduate applications are off significantly from last year. We anticipate 10,000 undergraduate applications and 1200 graduate applications, down from over 20,000 last year. The original budget of \$315,000 must be reduced by \$85,000 to \$230,000.

Investment Income

\$55,000

Investment income is significantly ahead of schedule. The original budget of \$600,000 is to be increased by \$55,000 to \$655,000.

Indirect Cost Recoveries

\$100,000

The recovery of indirect costs presently exceeds the original budget of \$113,050. Of the amount collected to date, \$108,000 resulted unexpectedly from the Project Seraphin grant. This budget will be increased by \$100,000 to \$213,050.

Athletic Revenues

(\$98,500)

Athletic Revenues will fall considerably below the original forecast. This primarily due to poor football gate sales and related revenues.

State Appropriation

(\$17,487)

The payment schedule, received from the DMB after the original budget was approved, provides \$17,487 less than estimated.

**Urban Teacher Education Program
Teaching Excellence Awards
Mathematics Early Placement Test**

\$100,000

\$20,000

\$2,000

These programs, funded following the approval of the University Operating Budget, are to be shown as part of the State appropriation. These programs are offset by expenditure line item budgets, having no net impact on budget.

McKenny Union Rental

\$83,657

Space used in McKenny Union by the Auxiliary Activities will be reimbursed to the General Fund as rental income. This reimbursement has been treated in the past as an expense reduction. A change in accounting treatment will now show this funding as revenue. There will be no net impact on the budget.

EXPENDITURES

Unfunded Commitments \$627,805

The unfunded commitments from the 1988-89 fiscal year, as identified in the 1988-89 Budget Management Report, amount to \$627,805.

Utilities \$188,433

The most current estimate of utility cost requirements, based upon an analysis by the Business and Finance division, projects a budget shortfall of \$188,433. Shortfalls of \$220,900 in electric, \$39,188 in water, and a surplus of \$71,602 in fuel, are forecast.

Urban Teacher Education Program \$100,000
Teacher Excellence Awards \$20,000
Mathematics Early Placement Test \$2,000

The funding for these activities was provided by the State of Michigan as noted in the revenue section. There is no net impact on budget.

McKenny Rental \$83,657

Space used in McKenny Union by the Auxiliary Activities will be reimbursed to the General Fund as rental income. This reimbursement has been treated in the past as an expense reduction. A change in accounting treatment will now show this funding as revenue. There is no net impact on the budget. This is an adjustment to the operating base.

President's Inauguration \$40,000

The President's Inauguration resulted in costs to the University of \$40,000. There was no provision made for this event in the operating budget.

Legal Settlements \$30,000

The directed settlement for the estate of Joseph May versus Eastern Michigan was \$70,000. Traditionally, settlements of this nature are shared 63%-37% between the General Fund and the Auxiliary Activities. The original budget provided \$14,175 for legal actions. The addition of \$30,000 will cover the General Fund liability from this settlement.

Legal Fees**(\$90,000)**

The Legal Fees' budget was established at \$160,000. Additionally, the University has been reimbursed \$38,896 for legal fees spent in prior years defending the Bledzen versus EMU case.

Legal fee requirements should amount to no more than \$110,000 during the 1989-90 fiscal year. A reduction of \$90,000 in the operating budget will leave the Legal Fees account with \$108,896 in spending authority.

Undergraduate Catalog Deficit**\$13,963****Photo I.D. System Deficit****\$4,943**

The prior year Catalog and Photo I.D. account deficits of \$18,908 are to be funded by the General Fund.

Faculty Sick Leave Provision**\$24,607**

Based upon the current average salary for tenure-track faculty, and the contractual obligation of 300 days in the sick leave bank, the budget requirement is \$72,789. The current budget of \$48,182 must be supplemented with \$24,607. This is an adjustment to the operating base.

Salary Recoupment**(\$200,000)**

The recoupment of lapsed staff salaries is ahead of forecast. Our present forecast is for a full year recoupment of \$1.2 million, or \$200,000 greater than budget.

ISIS-Equipment Debt**\$175,115**

The Board of Regents approved the purchase of an IBM 3090 150E processor during the September 1989 meeting. This purchase was largely in support of the Integrated Student Information System. The General Fund portion of debt service, due in June of 1990, is \$175,115. The 1990-91 General Fund payment will be \$495,853.

Preliminary Commitments**(\$60,000)**

The Preliminary Commitments account's base budget, used to fund routine salary adjustments, was \$116,500 including benefits. This was reduced to \$41,500 in the 1989-90 operating budget. The employment of new staff, at salary levels below the budgeted levels, has now increased this balance to \$99,500. Of this amount, \$60,000 can now be recognized for reallocation.

Preliminary Commitments-ATB Adjustments \$83,000

The "Preliminary Commitments-ATB" account, used to fund all "Across the Board" salary increases, has an available balance of \$112,390. Wage adjustments have not been distributed to Athletic Coaches, Police Sergeants and the AFSCME group. An additional \$83,000 will be required to fund these commitments.

Japan Center \$8,900

Eastern Michigan University is participating in the "Japan Center for Michigan Universities". Eastern's Funding is in part from the state appropriation (\$5,400), and the balance (\$3,500) which represents the tuition paid to Eastern from the Japan Center students.

Contractual Services, Supplies and Materials \$100,000

A recent report on operating support at Eastern recommends that a planned program of CSS&M adjustments over the next five years be adopted. In advance of any decision on this recommendation, funding must be made available to offset some of the inflationary pressure on departmental operating budgets.

Self-Insurance Reserve-Property \$58,154

The University has drawn upon its' self-insurance reserve to pay the deductibles associated with the Sherzer Hall fire and other claims. The available balance in the self-insurance for property reserve account has been reduced to \$16,855.

The university policy on this reserve states "An amount of \$100,000 is authorized and shall be restored annually to the authorized level, if funds permit".

The 1990-91 base budget contains a \$25,000 provision for this account. The present balance, the 1990-91 provision, and this amendment, will restore the reserve to the authorized level of \$100,000.

Matching Funds-Restricted Projects \$40,280

The cost sharing match for any and all awarded grants are to be fully funded. The operating procedure matches the calendar year commitments against the allocated budget, and adjusts for the difference.

During calendar year 1989, \$220,280 in matching awards were accepted. These commitments exceed the operating budget of \$180,000 by \$40,280. This will not impact the operating base.

Uncollectible Tuition Expense

\$357,036

The uncollectible tuition has traditionally been handled as a reduction to revenue. An accounting change now treats uncollectible tuition as an expense. As a result, \$357,036 will be shown as an increase to the expenditure budget. There is no net change to the operating budget.

MEN'S ATHLETICS

\$14,915

The original Intercollegiate budgets for Men's Basketball and Football were short by \$12,615 and \$2,300 respectively. The total budget for these two programs were established in relationship to the combined revenue estimates of \$762,404.

PROGRAM IMPROVEMENTS

All of the program improvements, identified and approved during the budget development process last September, will be fully funded in the 1990-91 base budget.

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 OPERATING BUDGET
REVISED FEBRUARY 90

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2/12/90

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1010 Ranked Faculty-Fall/Winter	27,693,100	0	27,693,100	673.65	
1020 Ranked Faculty-Summer	1,549,616	0	1,549,616	36.76	
1030 Ranked Faculty-Spring	2,418,158	0	2,418,158	57.11	
1040 Ranked Faculty-Misc.	20,873	0	20,873	-.33	
1050 Ranked Faculty-Supplemental Fall/	0	0	0	0.00	
1080 Ranked Faculty-Sabbaticals	512,079	0	512,079	12.50	
1090 Ranked Faculty-EIR	11,527	0	11,527	0.00	
1100 Lecturers	3,325,869	0	3,325,869	186.90	
TOTAL FACULTY AND LECTURERS	35,531,222	0	35,531,222	966.59	
1210 A/P 10 & Above(NBF)	6,816,600	0	6,816,600	123.80	
1220 A/P 09 & Below(NBF)	1,192,093	0	1,192,093	38.75	
1230 Prof/Technical (UAW)	4,311,668	0	4,311,668	161.45	
1240 Athletic Coaches	825,754	0	825,754	32.50	
TOTAL ADMIN/PROF/TECHNICAL	13,146,115	0	13,146,115	356.50	
1250 Police Officers	204,743	0	204,743	10.00	
1260 Police Sergeants	67,915	0	67,915	2.00	
TOTAL SECURITY	272,658	0	272,658	12.00	
1280 Clerical/Sec(UAW)	5,183,805	0	5,183,805	303.25	
1290 Conf. Clerical(NBF)	156,075	0	156,075	9.00	
1310 Maintenance (AFSCME)	2,682,298	0	2,682,298	129.00	
TOTAL SUPPORT STAFF	8,022,178	0	8,022,178	441.25	
1340 Overtime/Shift	307,782	0	307,782	0.00	
1350 Temporary	187,023	0	187,023	0.00	
1360 Misc Pers. Scvs.	1,133,768	(177,000)	956,768	-1.00	
TOTAL OT/TEMP/MISC. P.S.	1,628,573	(177,000)	1,451,573	-1.00	
1400 Graduate Assistant	1,179,612	0	1,179,612	78.70	
1415 Student Help - CWSP	212,000	0	212,000	24.90	
1420 Reg. Student Help	1,597,450	0	1,597,450	184.92	
TOTAL STUDENT HELP	2,989,062	0	2,989,062	288.53	
2100 Fringe Bene.-Indir.	1,015,284	24,607	1,039,891	0.00	
2500 Fringe Bene.-Dir.	15,246,978	0	15,246,978	.47	

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
TOTAL FRINGE BENEFITS	16,262,262	24,607	16,286,869	.47	
3000 Supp. Serv. & Mater.	11,463,099	848,344	12,311,443	0.00	
4000 Travel	1,449,161	0	1,449,161	0.00	
5000 Equip/Capital Outlay	2,742,627	0	2,742,627	0.00	
7000 Student Fin. Aid	3,437,654	0	3,437,654	0.00	
TOTAL OPERATING EXPENSE	19,092,541	848,344	19,940,885	0.00	
9800 Mandatory Transfers	2,751,551	215,395	2,966,946	0.00	
9900 Non-Mandatory Transfers	1,417,137	83,657	1,500,794	0.00	
TOTAL TRANSFERS	4,168,688	299,052	4,467,740	0.00	
TOTAL UNIVERSITY	101,113,299	995,003	102,108,302	2064.33	

1989-90

REVENUES

BUDGET AMENDMENTS - GENERAL FUND

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBRUARY 1990
ACCOUNT #: 110010
TUITION & FEES - SUMMER

Page 1

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
100	TUITION BUDGET POOL	0	0	0
120	TUITION-UNGRAD-RESIDENT	726,527	49,390	775,917
130	TUITION-UNGRAD-NON-RESIDENT	107,552	13,979	121,531
140	TUITION-GRADUATE-RESIDENT	383,903	(44,827)	339,076
150	TUITION-GRADUATE-NON-RESIDENT	116,954	(43,360)	73,594
160	REGISTRATION FEE-UNDERGRADATE	133,500	(9,930)	123,570
170	REGISTRATION FEE-GRADUATE	112,350	(8,820)	103,530
190	PROVISION FOR UNCOLLECTABLES	(15,084)	15,084	0
ACCOUNT TOTAL		1,565,702	(28,484)	1,537,218

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBRUARY 1990
ACCOUNT #: 110015
TUITION & FEES - FALL

Page 2

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
100	TUITION BUDGET POOL	0	0	0
120	TUITION-UNGRAD-RESIDENT	11,735,767	570,721	12,306,488
130	TUITION-UNGRAD-NON-RESIDENT	1,276,801	56,120	1,332,921
140	TUITION-GRADUATE-RESIDENT	1,358,835	(99,974)	1,258,861
150	TUITION-GRADUATE-NON-RESIDENT	607,697	(120,319)	487,378
160	REGISTRATION FEE-UNDERGRADATE	742,400	38,040	780,440
170	REGISTRATION FEE-GRADUATE	273,600	4,600	278,200
190	PROVISION FOR UNCOLLECTABLES	(159,151)	159,151	0
200	STUDENT FEES	0	0	0
ACCOUNT TOTAL		15,835,949	608,339	16,444,288

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110020
TUITION & FEES - WINTER

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
100	TUITION BUDGET POOL	0	0	0
120	TUITION-UNGRAD-RESIDENT	11,010,370	635,958	11,646,328
130	TUITION-UNGRAD-NON-RESIDENT	1,293,370	(46,412)	1,246,958
140	TUITION-GRADUATE-RESIDENT	1,265,457	(990)	1,264,467
150	TUITION-GRADUATE-NON-RESIDENT	573,365	(67,978)	505,387
160	REGISTRATION FEE-UNDERGRADATE	700,000	44,200	744,200
170	REGISTRATION FEE-GRADUATE	274,600	(63,400)	211,200
190	PROVISION FOR UNCOLLECTABLES	(150,303)	150,303	0
ACCOUNT TOTAL		14,966,859	651,681	15,618,540

2/14/90

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 REVENUE BASE AMENDMENT
 FEBURARY 1990
 ACCOUNT #: 110025
 TUITION & FEES - SPRING

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
100	TUITION BUDGET POOL	0	0	0
120	TUITION-UNGRAD-RESIDENT	1,978,819	100,948	2,079,767
130	TUITION-UNGRAD-NON-RESIDENT	540,787	(258,879)	281,908
140	TUITION-GRADUATE-RESIDENT	261,096	287,162	548,258
150	TUITION-GRADUATE-NON-RESIDENT	162,757	(29,979)	132,778
160	REGISTRATION FEE-UNDERGRADATE	225,150	19,020	244,170
170	REGISTRATION FEE-GRADUATE	128,700	100,230	228,930
190	PROVISION FOR UNCOLLECTABLES	(32,498)	32,498	0
ACCOUNT TOTAL		3,264,811	251,000	3,515,811

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110030
TUITION & FEES PRIOR YEAR

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
100	TUITION BUDGET POOL	0	0	0
195	PRIOR YR TUITION & FEES	10,000	10,000	20,000
ACCOUNT TOTAL		10,000	10,000	20,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110035
TUITION & FEES: GRADUATE PROGRAMS-OVERSEAS EDUCATORS

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
140	TUITION-GRADUATE-RESIDENT	0	0	0
ACCOUNT TOTAL		0	0	0

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110040
CONT. EDUC-TUITION-SUMMER

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
120	TUITION-UNGRAD-RESIDENT	115,374	0	115,374
130	TUITION-UNGRAD-NON-RESIDENT	0	0	0
140	TUITION-GRADUATE-RESIDENT	409,821	0	409,821
150	TUITION-GRADUATE-NON-RESIDENT	0	0	0
ACCOUNT TOTAL		525,195	0	525,195

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110041
CONT. EDUC-TUITION-FALL

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
120	TUITION-UNGRAD-RESIDENT	385,769	0	385,769
130	TUITION-UNGRAD-NON-RESIDENT	0	0	0
140	TUITION-GRADUATE-RESIDENT	377,650	0	377,650
150	TUITION-GRADUATE-NON-RESIDENT	0	0	0
ACCOUNT TOTAL		763,419	0	763,419

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110042
CONT. EDUC-TUITION-WINTER

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
120	TUITION-UNGRAD-RESIDENT	405,147	0	405,147
130	TUITION-UNGRAD-NON-RESIDENT	0	0	0
140	TUITION-GRADUATE-RESIDENT	371,259	0	371,259
150	TUITION-GRADUATE-NON-RESIDENT	0	0	0
ACCOUNT TOTAL		776,406	0	776,406

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110043
CONT. EDUC-TUITION-SPRING

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
120	TUITION-UNGRAD-RESIDENT	128,003	0	128,003
130	TUITION-UNGRAD-NON-RESIDENT	0	0	0
140	TUITION-GRADUATE-RESIDENT	256,055	0	256,055
150	TUITION-GRADUATE-NON-RESIDENT	0	0	0
ACCOUNT TOTAL		384,058	0	384,058

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110050
OTHER STUDENT FEES

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
200	OTHER STUDENT FEES	0	0	0
210	CREDENTIALS FEE	5,000	0	5,000
215	GRADUATION FEE	115,000	0	115,000
225	IDENTIFICATION CARD FEE	23,000	0	23,000
230	INSTALLMENT FEES	300,000	100,000	400,000
240	LATE REGISTRATION	35,000	0	35,000
243	LATE PAYMENTS	300,000	(100,000)	200,000
245	LIBRARY FINES	50,000	0	50,000
250	MUSIC FEES	30,000	0	30,000
260	NURSING FEES	20,000	0	20,000
265	PROGRAM ADJUSTMENT/WITHD	180,000	0	180,000
270	SUBSCRIPTION FEE	20,000	0	20,000
275	TRANSCRIPTS	110,000	0	110,000
610	BOWLING -NON TAXABLE	35,000	0	35,000
ACCOUNT TOTAL		1,223,000	0	1,223,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110056
STUDENT FEES-CORRESPONDENCE COURSES

Page 12

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
200	OTHER STUDENT FEES	0	0	0
208	CORRESPONDENCE COURSE FEES	79,985	0	79,985
ACCOUNT TOTAL		79,985	0	79,985

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110060
APPLICATION FEES

Page 13

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
200	OTHER STUDENT FEES	315,000	(85,000)	230,000
ACCOUNT TOTAL		315,000	(85,000)	230,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110075
APPROPRIATION FROM STATE OF MICHIGAN

Page 14

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
10	STATE APPROPRIATION	59,415,500	104,513	59,520,013
ACCOUNT TOTAL		59,415,500	104,513	59,520,013

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110083
ADMIN EXPENSE AND INDIRECT COST RECOVERY-FEDERAL

Page 15

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
500	INDIRECT COST	160,000	0	160,000
ACCOUNT TOTAL		160,000	0	160,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110085
INDIRECT COST RECOVERY-ERF

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
500	INDIRECT COST	113,050	100,000	213,050
ACCOUNT TOTAL		113,050	100,000	213,050

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110095
INVESTMENT INCOME

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
300	INVESTMENT INCOME	600,000	0	600,000
310	INVESTMENT INCOME-POOLED CASH	0	55,000	55,000
ACCOUNT TOTAL		600,000	55,000	655,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110121
FOREIGN EXCHANGE

Page 18

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
898	MISCELLANEOUS	0	0	0
ACCOUNT TOTAL		0	0	0

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110143
MEDIA SERVICES SALES

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
600	SALES BUDGET	0	0	0
640	DEPT. SALES-EMU INTER DEPT.	3,000	0	3,000
ACCOUNT TOTAL		3,000	0	3,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110144
ROOM RENTAL INCOME

Page 20

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
600	SALES BUDGET	0	0	0
635	CONFERENCE ROOMS	69,807	0	69,807
ACCOUNT TOTAL		69,807	0	69,807

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110145
MISCELLANEOUS

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
550	GIFTS BUDGET	0	0	0
875	MISC. BASE LOAD	0	0	0
898	MISCELLANEOUS	20,000	0	20,000
ACCOUNT TOTAL		20,000	0	20,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110146
McKENNY UNION RENTAL

Page 22

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
898	MISCELLANEOUS	0	83,657	83,657
ACCOUNT TOTAL		0	83,657	83,657

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110155
OVER AND SHORT

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
880	CASH SHORT & OVER	0	0	0
ACCOUNT TOTAL		0	0	0

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110160
PAINT RESEARCH FACILITY RENTAL INCOME

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
600	SALES BUDGET	0	0	0
898	MISCELLANEOUS	30,000	0	30,000
ACCOUNT TOTAL		30,000	0	30,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110170
SERVICE CHARGES-RETURNED CHECKS

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
200	OTHER STUDENT FEES	0	0	0
898	MISCELLANEOUS	15,000	0	15,000
ACCOUNT TOTAL		15,000	0	15,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110172
SPEECH AND HEARING CLINIC

Page 26

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
200	OTHER STUDENT FEES	10,000	0	10,000
ACCOUNT TOTAL		10,000	0	10,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110180
MENS INTERCOLLEGIATE ATHLETICS

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
862	ATHLETICS SALES	88,180	0	88,180
864	FOOTBALL GAME RECEIPTS	520,724	(98,500)	422,224
870	GUARANTEE & CONTRACT-BASKETBAL	42,500	0	42,500
871	GUARANTEE & CONTRACT-FOOTBALL	0	0	0
ACCOUNT TOTAL		651,404	(98,500)	552,904

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990

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ACCOUNT #: 110183

INTERCOLLEGIATE ATHLETICS-STADIUM PARKING REVENUE

OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
861	ATHLETICS SALES	2,000	0	2,000
863	GUARANTEE & CONTRACT-BASKETBAL	4,000	0	4,000
865	GUARANTEE & CONTRACT-FOOTBALL	19,000	0	19,000
867	MISCELLANEOUS	8,000	0	8,000
868	MISCELLANEOUS	24,000	0	24,000
ACCOUNT TOTAL		57,000	0	57,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110184
CORPORATE SPONSOR TICKET SALES

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
860	ATHLETICS SALES	0	0	0
862	BASKETBALL GAME RECEIPTS	0	0	0
864	FOOTBALL GAME RECEIPTS	54,000	0	54,000
ACCOUNT TOTAL		54,000	0	54,000

2/14/90

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 REVENUE BASE AMENDMENT
FEBURARY 1990
ACCOUNT #: 110200
TRANSFERS FROM OTHER FUNDS

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OBJECT	OBJECT CATEGORY	1989-90 ORIGINAL BUDGET	FEBRUARY 1990 AMENDMENT	1989-90 AMENDED BUDGET
875	MISC. BASE LOAD	358,000	0	358,000
ACCOUNT TOTAL		358,000	0	358,000
UNIVERSITY TOTAL		101,267,145	1,652,206	102,919,351

1989-90

EXPENDITURES

BUDGET AMENDMENTS - GENERAL FUND

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 OPERATING BUDGET
REVISED FEBRUARY 90

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2/13/90

ACCOUNT #: 210735
ACCOUNT NAME: URBAN TEACHER EDUCATION PROGRAM
GOAL/PLAN: 314
HEFM: 332
DEPARTMENT: EDUCATION
ACCOUNT MANAGER: S. WESTERMAN

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	0	100,000	100,000	0.00	
TOTAL OPERATING EXPENSE	0	100,000	100,000	0.00	
ACCOUNT 210735 TOTAL	0	100,000	100,000	0.00	

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY

GENERAL FUND

1989-90 OPERATING BUDGET

REVISED FEBRUARY 90

Page 2

2/13/90

ACCOUNT #: 212020

ACCOUNT NAME: MATCHING FUNDS-RESTRICTED PROJECTS

GOAL/PLAN: 209

HEFM: 222

DEPARTMENT: RESEARCH DEVELOPMENT

ACCOUNT MANAGER: D. CLIFFORD

CENTRAL _____ PROJECT _____ P

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
9800 Mandatory Transfers	180,000	40,280	220,280	0.00	
TOTAL TRANSFERS	180,000	40,280	220,280	0.00	
ACCOUNT 212020 TOTAL	180,000	40,280	220,280	0.00	

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 214532
 ACCOUNT NAME: TEACHER EXCELLENCE AWARDS
 GOAL/PLAN: 201
 HEFM: 446
 DEPARTMENT: OFFICE OF THE PROVOST
 ACCOUNT MANAGER: R. COLLINS

CENTRAL _____ PROJECT _____ P

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	0	20,000	20,000	0.00	
TOTAL OPERATING EXPENSE	0	20,000	20,000	0.00	
ACCOUNT 214532 TOTAL	0	20,000	20,000	0.00	

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 215641
 ACCOUNT NAME: PHOTO ID SYSTEM
 GOAL/PLAN: 107
 HEFM: 556
 DEPARTMENT: REGISTRATION & RECORDS
 ACCOUNT MANAGER: U. CHRISTIAN

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
3000 Supp. Serv. & Mater.	30,500	4,943	35,443	0.00	
TOTAL OPERATING EXPENSE	30,500	4,943	35,443	0.00	
ACCOUNT 215641 TOTAL	30,500	4,943	35,443	0.00	

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 215642
 ACCOUNT NAME: CLASS SCHEDULES
 GOAL/PLAN: 107
 HEFM: 556
 DEPARTMENT: REGISTRATION & RECORDS
 ACCOUNT MANAGER: U. CHRISTIAN

CENTRAL _____ PROJECT _____ P

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
3000 Supp. Serv. & Mater.	47,000	13,963	60,963	0.00	
TOTAL OPERATING EXPENSE	47,000	13,963	60,963	0.00	
ACCOUNT 215642 TOTAL	47,000	13,963	60,963	0.00	

BUSINESS & FINANCE

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 215840
 ACCOUNT NAME: RENTAL PAYMENT-MC KENNY
 GOAL/PLAN: 411
 HEFM: 991
 DEPARTMENT: CENTRAL ACCOUNTING
 ACCOUNT MANAGER: R. KELLY

CENTRAL X PROJECT

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
9900 Non-Mandatory Transfers	(83,657)	83,657	0	0.00	
TOTAL TRANSFERS	(83,657)	83,657	0	0.00	
ACCOUNT 215840 TOTAL	(83,657)	83,657	0	0.00	

ACCOUNT #: 215912
 ACCOUNT NAME: INTERCOLLEGIATE ATHLETICS-MENS-BASKETBALL
 GOAL/PLAN: 610
 HEFM: 993
 DEPARTMENT: MENS ATHLETICS
 ACCOUNT MANAGER: E. SMITH

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1210 A/P 10 & Above(NBF)	0	0	0	0.00	
1220 A/P 09 & Below(NBF)	0	0	0	0.00	
1240 Athletic Coaches	114,786	0	114,786	3.00	
TOTAL ADMIN/PROF/TECHNICAL	114,786	0	114,786	3.00	
1400 Graduate Assistant	4,900	0	4,900	.33	
TOTAL STUDENT HELP	4,900	0	4,900	.33	
2500 Fringe Bene.-Dir.	35,273	0	35,273	0.00	
TOTAL FRINGE BENEFITS	35,273	0	35,273	0.00	
3000 Supp. Serv. & Mater.	32,030	12,615	44,645	0.00	
4000 Travel	48,792	0	48,792	0.00	
TOTAL OPERATING EXPENSE	80,822	12,615	93,437	0.00	
ACCOUNT 215912 TOTAL	235,781	12,615	248,396	3.33	

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 215914
 ACCOUNT NAME: INTERCOLLEGIATE ATHLETICS-FOOTBALL
 GOAL/PLAN: 610
 HEFM: 993
 DEPARTMENT: MENS ATHLETICS
 ACCOUNT MANAGER: E. SMITH

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1220 A/P 09 & Below(NBF)	0	0	0	0.00	
1240 Athletic Coaches	278,832	0	278,832	8.00	
TOTAL ADMIN/PROF/TECHNICAL	278,832	0	278,832	8.00	
1350 Temporary	7,500	0	7,500	0.00	
TOTAL OT/TEMP/MISC. P.S.	7,500	0	7,500	0.00	
1400 Graduate Assistant	4,900	0	4,900	.33	
TOTAL STUDENT HELP	4,900	0	4,900	.33	
2500 Fringe Bene.-Dir.	86,923	0	86,923	0.00	
TOTAL FRINGE BENEFITS	86,923	0	86,923	0.00	
3000 Supp. Serv. & Mater.	123,200	2,300	125,500	0.00	
4000 Travel	200,954	0	200,954	0.00	
TOTAL OPERATING EXPENSE	324,154	2,300	326,454	0.00	
ACCOUNT 215914 TOTAL	702,309	2,300	704,609	8.33	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 216114
 ACCOUNT NAME: CORPORATE FEES
 GOAL/PLAN: 704
 HEFM: 661
 DEPARTMENT: BUDGET, PLANNING & ANALYSIS
 ACCOUNT MANAGER: G. JOHNSTON

X

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
3000 Supp. Serv. & Mater.	55,580	2,000	57,580	0.00	
TOTAL OPERATING EXPENSE	55,580	2,000	57,580	0.00	
ACCOUNT 216114 TOTAL	55,580	2,000	57,580	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 216116
 ACCOUNT NAME: JAPAN CENTER
 GOAL/PLAN: 702
 HEFM: 661
 DEPARTMENT: EXECUTIVE VICE PRESIDENT
 ACCOUNT MANAGER: R. WILBANKS

X
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	0	8,900	8,900	0.00	
TOTAL	0	8,900	8,900	0.00	
ACCOUNT 216116 TOTAL	0	8,900	8,900	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 216130
 ACCOUNT NAME: LEGAL FEES
 GOAL/PLAN: 509
 HEFM: 661
 DEPARTMENT: EXECUTIVE VICE PRESIDENT
 ACCOUNT MANAGER: K. MCKANDERS

X

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
3000 Supp. Serv. & Mater.	160,000	(90,000)	70,000	0.00	
TOTAL OPERATING EXPENSE	160,000	(90,000)	70,000	0.00	
ACCOUNT 216130 TOTAL	160,000	(90,000)	70,000	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 216140
 ACCOUNT NAME: PROVISION FOR PENDING LEGAL ACTION
 GOAL/PLAN: 509
 HEFM: 661
 DEPARTMENT: EXECUTIVE VICE PRESIDENT
 ACCOUNT MANAGER: K. MCKANDERS

X

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2500 Fringe Bene.-Dir.	0	0	0	0.00	
TOTAL FRINGE BENEFITS	0	0	0	0.00	
3000 Supp. Serv. & Mater.	14,175	30,000	44,175	0.00	
TOTAL OPERATING EXPENSE	14,175	30,000	44,175	0.00	
ACCOUNT 216140 TOTAL	14,175	30,000	44,175	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 OPERATING BUDGET
REVISED FEBRUARY 90

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ACCOUNT #: 216420

ACCOUNT NAME: UNIV. COMPUTING-ADMINISTRATIVE-EXEC. DIRECTOR

GOAL/PLAN: 505

HEFM: 663

DEPARTMENT: UNIVERSITY COMPUTING SERVICES

ACCOUNT MANAGER: L. DANIEL

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1210 A/P 10 & Above(NBF)	40,935	0	40,935	.60	
1220 A/P 09 & Below(NBF)	0	0	0	0.00	
1230 Prof/Technical (UAW)	0	0	0	0.00	
TOTAL ADMIN/PROF/TECHNICAL	40,935	0	40,935	.60	
1280 Clerical/Sec(UAW)	15,742	0	15,742	.75	
TOTAL SUPPORT STAFF	15,742	0	15,742	.75	
1340 Overtime/Shift	20,000	0	20,000	0.00	
TOTAL OT/TEMP/MISC. P.S.	20,000	0	20,000	0.00	
1400 Graduate Assistant	0	0	0	0.00	
1420 Reg. Student Help	32,303	0	32,303	3.47	
TOTAL STUDENT HELP	32,303	0	32,303	3.47	
2500 Fringe Bene.-Dir.	18,743	0	18,743	0.00	
TOTAL FRINGE BENEFITS	18,743	0	18,743	0.00	
3000 Supp. Serv. & Mater.	676,144	0	676,144	0.00	
4000 Travel	28,057	0	28,057	0.00	
5000 Equip/Capital Outlay	703,000	0	703,000	0.00	
TOTAL OPERATING EXPENSE	1,407,201	0	1,407,201	0.00	
9800 Mandatory Transfers	0	175,115	175,115	0.00	
TOTAL TRANSFERS	0	175,115	175,115	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 OPERATING BUDGET
REVISED FEBRUARY 90

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ACCOUNT #: 216420
ACCOUNT NAME: UNIV. COMPUTING-ADMINISTRATIVE-EXEC. DIRECTOR
GOAL/PLAN: 505
HEFM: 663
DEPARTMENT: UNIVERSITY COMPUTING SERVICES
ACCOUNT MANAGER: L. DANIEL

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
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ACCOUNT 216420 TOTAL	1,534,924	175,115	1,710,039	4.82	
	=====	=====	=====	=====	

ACCOUNT #: 216485
 ACCOUNT NAME: BAD DEBT EXPENSE
 GOAL/PLAN: 502
 HEFM: 662
 DEPARTMENT: CONTROLLER
 ACCOUNT MANAGER: S. MERRICK

V

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	0	357,036	357,036	0.00	
TOTAL OPERATING EXPENSE	0	357,036	357,036	0.00	
ACCOUNT 216485 TOTAL	0	357,036	357,036	0.00	

ACADEMIC AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 216815
 ACCOUNT NAME: PRESIDENTIAL INAUGRATION
 GOAL/PLAN: 703
 HEFM: 665
 DEPARTMENT: OFFICE OF THE PROVOST
 ACCOUNT MANAGER: M. LILLIE

CENTRAL X PROJECT P

ABR-POOL / OBJECT CATEGORY	1989-90	FEBRUARY	1989-90	1989-90	NOTES
	ORIG. BUDGET	REVISION	AMENDED BUD	FTE	
3000 Supp. Serv. & Mater.	0	40,000	40,000	0.00	
TOTAL OPERATING EXPENSE	0	40,000	40,000	0.00	
ACCOUNT 216815 TOTAL	0	40,000	40,000	0.00	

ACCOUNT #: 217170
ACCOUNT NAME: PROVISION FOR SELF INSURANCE-PROPERTY
GOAL/PLAN: 412
HEFM: 771
DEPARTMENT: RISK MANAGEMENT/PROCUREMENT
ACCOUNT MANAGER: M. BROOKS

X
CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	25,000	58,154	83,154	0.00	
TOTAL OPERATING EXPENSE	25,000	58,154	83,154	0.00	
ACCOUNT 217170 TOTAL	25,000	58,154	83,154	0.00	

BUSINESS & FINANCE

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 217500
 ACCOUNT NAME: UTILITIES-ELECTRIC
 GOAL/PLAN: 402
 HEFM: 774
 DEPARTMENT: PLANT OPERATIONS
 ACCOUNT MANAGER: W. SMART

U
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	787,212	220,900	1,008,112	0.00	
TOTAL OPERATING EXPENSE	787,212	220,900	1,008,112	0.00	
ACCOUNT 217500 TOTAL	787,212	220,900	1,008,112	0.00	

BUSINESS & FINANCE

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 217550
 ACCOUNT NAME: UTILITIES-FUEL
 GOAL/PLAN: 402
 HEFM: 774
 DEPARTMENT: PLANT OPERATIONS
 ACCOUNT MANAGER: W. SMART

U
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	1,382,733	(71,602)	1,311,131	0.00	
TOTAL OPERATING EXPENSE	1,382,733	(71,602)	1,311,131	0.00	
ACCOUNT 217550 TOTAL	1,382,733	(71,602)	1,311,131	0.00	

BUSINESS & FINANCE

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 217600
 ACCOUNT NAME: UTILITIES-WATER
 GOAL/PLAN: 402
 HEFM: 774
 DEPARTMENT: PLANT OPERATIONS
 ACCOUNT MANAGER: W. SMART

U
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	223,554	39,135	262,689	0.00	
TOTAL OPERATING EXPENSE	223,554	39,135	262,689	0.00	
ACCOUNT 217600 TOTAL	223,554	39,135	262,689	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 219505
 ACCOUNT NAME: PRELIMINARY COMMITMENTS
 GOAL/PLAN: 901
 HEFM: 9999
 DEPARTMENT: BUDGET, PLANNING & ANALYSIS
 ACCOUNT MANAGER: G. JOHNSTON

X
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1240 Athletic Coaches	0	0	0	0.00	
TOTAL ADMIN/PROF/TECHNICAL	0	0	0	0.00	
1250 Police Officers	0	0	0	0.00	
TOTAL SECURITY	0	0	0	0.00	
1280 Clerical/Sec(UAW)	0	0	0	0.00	
TOTAL SUPPORT STAFF	0	0	0	0.00	
1360 Misc Pers. Scvs.	35,622	(60,000)	(24,378)	0.00	
TOTAL OT/TEMP/MISC. P.S.	35,622	(60,000)	(24,378)	0.00	
2500 Fringe Bene.-Dir.	5,878	0	5,878	0.00	
TOTAL FRINGE BENEFITS	5,878	0	5,878	0.00	
ACCOUNT 219505 TOTAL	41,500	(60,000)	(18,500)	0.00	

EXECUTIVE AFFAIRS

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EASTERN MICHIGAN UNIVERSITY
GENERAL FUND
1989-90 OPERATING BUDGET
REVISED FEBRUARY 90

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ACCOUNT #: 219507

ACCOUNT NAME: PRELIMINARY COMMITMENTS-ATB-STAFF

GOAL/PLAN: 901

HEFM: 9999

DEPARTMENT: BUDGET, PLANNING & ANALYSIS

ACCOUNT MANAGER: G. JOHNSTON

X
CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1010 Ranked Faculty-Fall/Winter	0	0	0	0.00	
1030 Ranked Faculty-Spring	0	0	0	0.00	
TOTAL FACULTY AND LECTURERS	0	0	0	0.00	
1210 A/P 10 & Above(NBF)	0	0	0	0.00	
1220 A/P 09 & Below(NBF)	0	0	0	0.00	
1230 Prof/Technical (UAW)	0	0	0	0.00	
1240 Athletic Coaches	0	0	0	0.00	
TOTAL ADMIN/PROF/TECHNICAL	0	0	0	0.00	
1250 Police Officers	0	0	0	0.00	
1260 Police Sergeants	3,130	0	3,130	0.00	
TOTAL SECURITY	3,130	0	3,130	0.00	
1280 Clerical/Sec(UAW)	255,298	0	255,298	0.00	
1290 Conf. Clerical(NBF)	0	0	0	0.00	
1310 Maintenance (AFSCME)	0	0	0	0.00	
TOTAL SUPPORT STAFF	255,298	0	255,298	0.00	
1360 Misc Pers. Scvs.	760,672	83,000	843,672	0.00	
TOTAL OT/TEMP/MISC. P.S.	760,672	83,000	843,672	0.00	
1420 Reg. Student Help	0	0	0	0.00	
TOTAL STUDENT HELP	0	0	0	0.00	
2500 Fringe Bene.-Dir.	221,247	0	221,247	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 219507
 ACCOUNT NAME: PRELIMINARY COMMITMENTS-ATB-STAFF
 GOAL/PLAN: 901
 HEFM: 9999
 DEPARTMENT: BUDGET, PLANNING & ANALYSIS
 ACCOUNT MANAGER: G. JOHNSTON

X
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
TOTAL FRINGE BENEFITS	221,247	0	221,247	0.00	
ACCOUNT 219507 TOTAL	1,240,347	83,000	1,323,347	0.00	

EXECUTIVE AFFAIRS

EASTERN MICHIGAN UNIVERSITY
 GENERAL FUND
 1989-90 OPERATING BUDGET
 REVISED FEBRUARY 90

ACCOUNT #: 219508
 ACCOUNT NAME: PROVISION FOR CSSM ADJUSTMENT
 GOAL/PLAN: 901
 HEFM: 9999
 DEPARTMENT: BUDGET, PLANNING & ANALYSIS
 ACCOUNT MANAGER: G. JOHNSTON

X
 CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
3000 Supp. Serv. & Mater.	0	100,000	100,000	0.00	
TOTAL OPERATING EXPENSE	0	100,000	100,000	0.00	
ACCOUNT 219508 TOTAL	0	100,000	100,000	0.00	

ACCOUNT #: 219510
 ACCOUNT NAME: NON-FACULTY SALARY RECOUPMENT
 GOAL/PLAN: 803
 HEFM: 9999
 DEPARTMENT: BUDGET, PLANNING & ANALYSIS
 ACCOUNT MANAGER: G. JOHNSTON

X

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
1210 A/P 10 & Above(NBF)	(280,000)	0	(280,000)	0.00	
1220 A/P 09 & Below(NBF)	(72,000)	0	(72,000)	0.00	
1230 Prof/Technical (UAW)	(75,000)	0	(75,000)	0.00	
1240 Athletic Coaches	(30,000)	0	(30,000)	0.00	
TOTAL ADMIN/PROF/TECHNICAL	(457,000)	0	(457,000)	0.00	
1250 Police Officers	(12,000)	0	(12,000)	0.00	
1260 Police Sergeants	(4,000)	0	(4,000)	0.00	
TOTAL SECURITY	(16,000)	0	(16,000)	0.00	
1280 Clerical/Sec(UAW)	(225,000)	0	(225,000)	0.00	
1290 Conf. Clerical(NBF)	(11,000)	0	(11,000)	0.00	
1310 Maintenance (AFSCME)	(60,687)	0	(60,687)	0.00	
TOTAL SUPPORT STAFF	(296,687)	0	(296,687)	0.00	
1340 Overtime/Shift	0	0	0	0.00	
1360 Misc. Pers. Serv.	0	(200,000)	(200,000)	0.00	
TOTAL OT/TEMP/MISC. P.S.	0	(200,000)	(200,000)	0.00	
2500 Fringe Bene.-Dir.	(230,313)	0	(230,313)	0.00	
TOTAL FRINGE BENEFITS	(230,313)	0	(230,313)	0.00	
5000 Equip/Capital Outlay	0	0	0	0.00	
TOTAL OPERATING EXPENSE	0	0	0	0.00	
ACCOUNT 219510 TOTAL	(1,000,000)	(200,000)	(1,200,000)	0.00	

ACCOUNT #: 219972
 ACCOUNT NAME: PROVISION FOR FACULTY SICK LEAVE BANK
 GOAL/PLAN: 902
 HEFM: 5
 DEPARTMENT: CONTROLLER
 ACCOUNT MANAGER: S. MERRICK

X

CENTRAL _____ PROJECT _____

ABR-POOL / OBJECT CATEGORY	1989-90 ORIG. BUDGET	FEBRUARY REVISION	1989-90 AMENDED BUD	1989-90 FTE	NOTES
2100 Fringe Bene.-Indir.	48,182	24,607	72,789	0.00	
TOTAL FRINGE BENEFITS	48,182	24,607	72,789	0.00	
ACCOUNT 219972 TOTAL	48,182	24,607	72,789	0.00	

TOTAL UNIVERSITY 995,003
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DISTRIBUTION LIST FOR 1989-90 BUDGETS AMENDMENT
General Fund - February 1990

02/90

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Melonie Collalanne (for use by Regents)

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Exec. Director, Univ. Planning, Budgeting & Analysis	George A. Johnston	102 Welch

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Director, Inst. Analysis & Rptg.	Paul N. Moniodis	Room B Pease
Coord., Mgt. Information Systems	John A. Senko	13A Pease
Budget Management Assistant	Alida Walker	Room C Pease
Budget Analyst	Michael L. Chirio	106 Welch
Asst. Cont. - Coord. Div. Budgets	Patrick J. Doyle	101 Welch
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University Relations	Kathleen Tinney	207 Welch

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Controller	Susan Merrick, B & F Building
Asst Controller	Lee Lein, B & F Building
Asst Controller	Regina Kelley, B & F Building
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