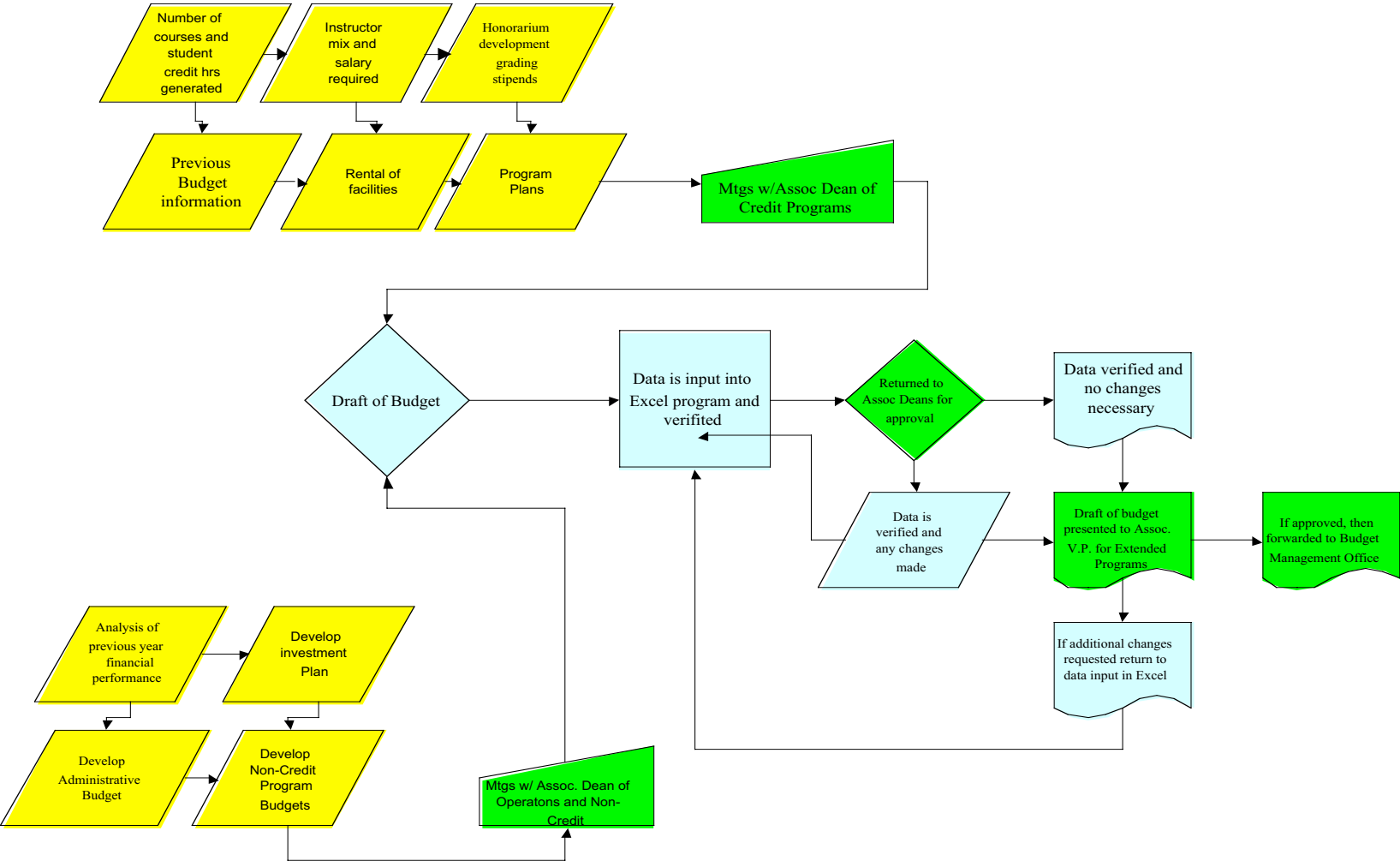
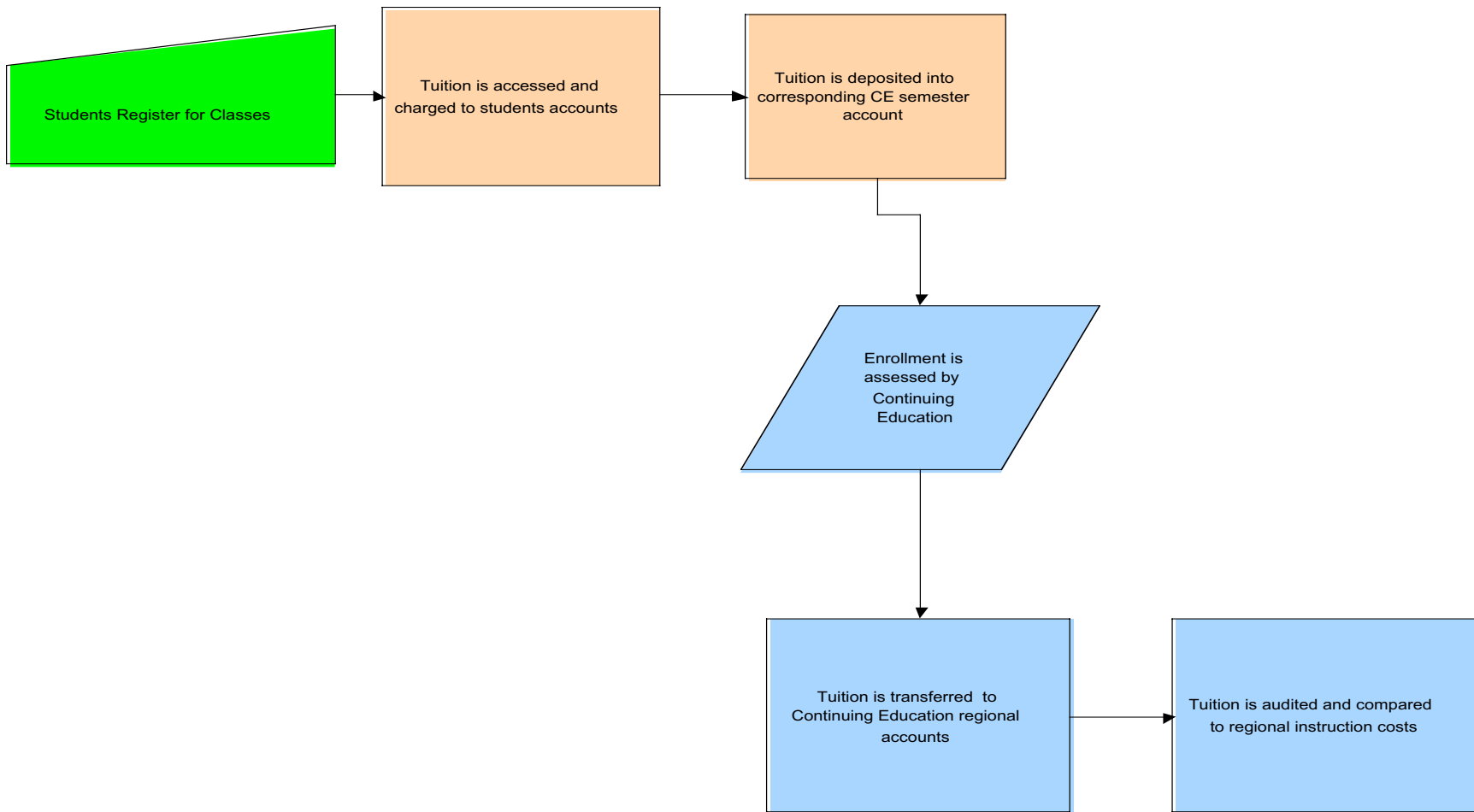


Continuing Education Budget Process



Tuition Assessment Flow



Tuition Generation Example

Undergraduate Level

3 Credit Hour Nursing Class
Student Cost

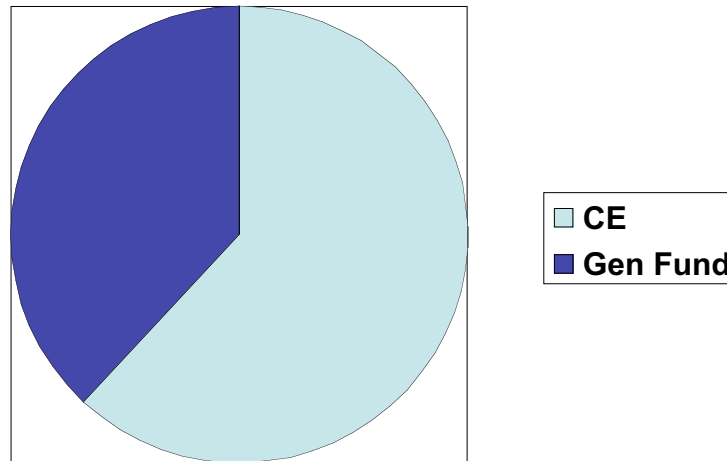
Tuition	\$470.70
Registration Fee	40.00
General Fee	63.00
Technology Fee	30.00
Student Union Fee	4.50
Program Fee – Nursing	<u>150.00</u>
Total Cost	\$758.20

How Funds are Dispersed

Total Cost \$758.20

CE Revenue \$470.70

General Fund \$287.50



Tuition Generation Example

Graduate Level

3 Credit Hour Education Class
Student Cost

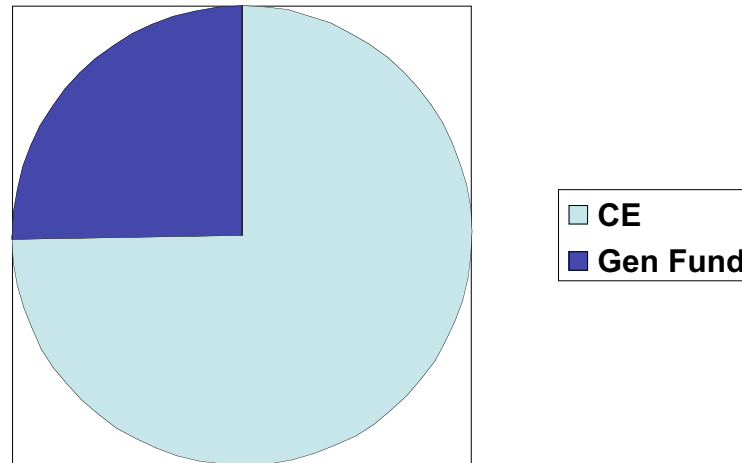
Tuition	\$852.60
Registration Fee	40.00
General Fee	63.00
Technology Fee	30.00
Student Union Fee	4.50
Program Fee – Education	<u>150.00</u>
Total Cost	\$1140.10

How Funds are Dispersed

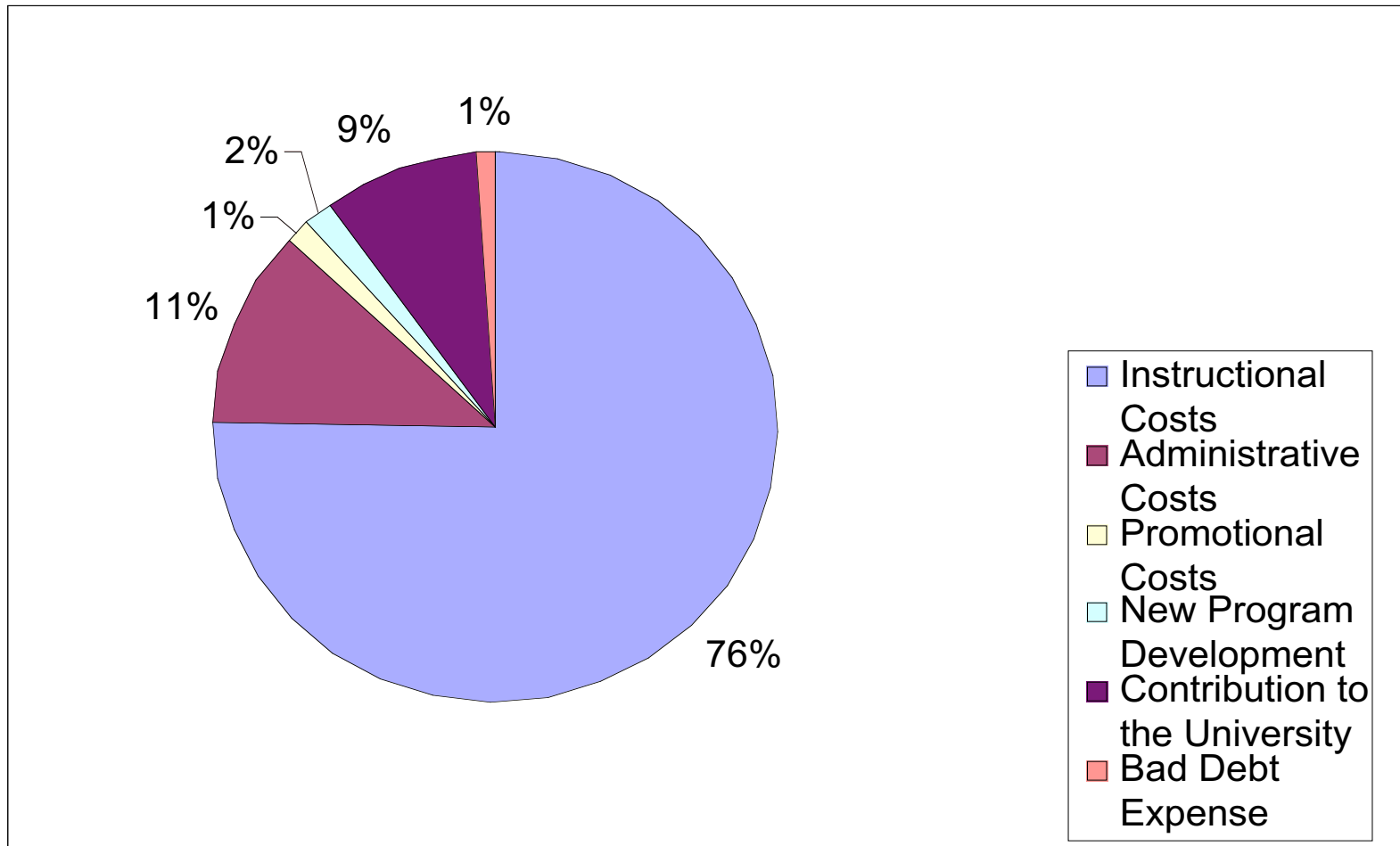
Total Cost \$1140.10

CE Revenue \$852.60

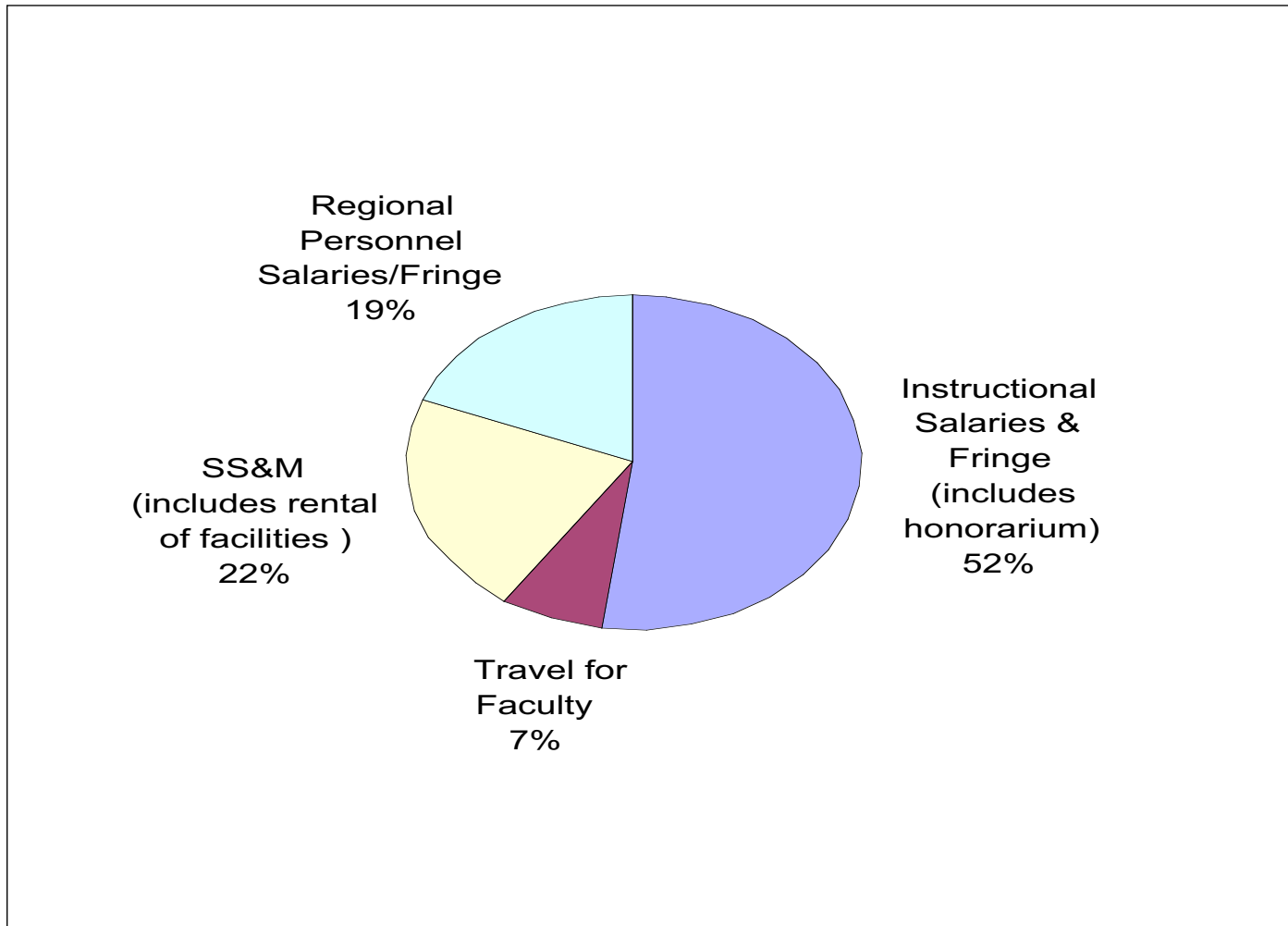
General Fund \$287.50



Tuition Disbursement



Instructional Cost Breakdown



Instructional Compensation

Types of compensation:

- Faculty In Load
- Faculty Over Load
- Lecturer In Load
- Adjunct Rate
- Grading stipends and honoraria
- Course Development fees
- Travel Reimbursement

Tuition Disbursement EMU-Livonia

Total Budget	\$1,566,485
Instruction	676,544
Rent	405,960
Staff	267,808
SS&M	121,173
Catering	95,000

Tuition Disbursement EMU-Brighton

Total Budget	\$914,935
Instruction	510,467
Rent	183,228
Staff	81,261
SS&M	99,979

Continuing Education
Total Expense Budget
FY 2004-05

Faculty & Lectures	\$4,597,506
Admin. & PT Staff	1,808,682
Support Staff	448,495
Other (including Honorarium)	807,990
Student Help	213,440
Fringe Benefits	2,151,886
Operating Expense	<u>5,050,353</u>
Total	\$15,078,352

CE Operating Summary

	Budgeted Revenue*	Budgeted Expense **	
Administration (CE and Extended Programs)		\$ 2,177,831	
Off-Campus Programs	\$ 4,749,112	\$ 4,891,578	
Weekend University	\$ 3,197,726	\$ 1,319,038	
Distance Education	\$ 5,764,865	\$ 4,411,549	
Non-Credit Programs	\$ 706,700	\$ 697,520	
Masco Mba Program	\$ 255,375	\$ 254,375	
Forecasted tuition increase	\$ 407,407	0	
Non-resident tuition est	\$ 500,000	0	
Academic Program Abroad	\$ 1,183,961	\$ 1,326,461	
Sub-Total	\$ 16,765,146	\$ 15,078,352	
Bad Debt Allowance***	\$ (167,651)		
Total	\$ 16,597,495	\$ 15,078,352	
Projected Net from Operations			\$ 1,519,143
Budget Reduction/Contribution			\$ 1,518,783
CE Net			\$ 360
MEDC Grants - WFE	\$ 38,000	\$ 55,580	\$ (17,580)
Workforce Education SEP Centers	\$ 206,990	\$ 145,485	\$ 61,505
Total	\$ 16,842,485	\$ 15,279,417	
Projected Net Total			\$ 44,285
Workforce SEP Grant Value	\$ 1,558,895		
MEDC Grant Value	\$ 428,571		

Questions ?