

Eastern Michigan University
FY18 General Fund Expenses, Final

Account Group	Account Code	Account Title	Academic and Student Affairs	Assistant VP and Chief Info Officer	Student Life	Extended Programs and Edu Outreach	Academic & Student Affairs Total	Office of the President	Public Safety	President Total	Advancement	Business and Finance	Communications	VP for Operations and Facilities	Grand Total
Salaries and Wages Faculty	1010	Ranked Faculty Fall Winter	56,196,290		154,000		56,350,290								56,350,290
	1010B	Ranked Faculty Fall Winter Pool	2,388,982				2,388,982								2,388,982
	1020B	Ranked Faculty Summer Pool	5,335,000				5,335,000								5,335,000
	1070B	Faculty Sabbatical F W Pool	184,511				184,511								184,511
	1100	Full Time Lecturer Fall Winter	3,860,930				3,860,930								3,860,930
	1100B	Full Time Lecturer Fall WI Pool	114,998				114,998								114,998
	1130B	Full Time Lecturer Overload Pool		33,068			33,068								33,068
	1140B	Adjunct Lecturer Fall WI Pool	9,785,600				9,785,600	14,400		14,400					9,800,000
Salaries and Wages Faculty Total			77,866,311	33,068	154,000	-	78,053,379	14,400	-	14,400	-	-	-	-	78,067,779
Professional Technical	1210	Admin Professional NBF	10,089,847	1,056,095	961,505	228,338	12,335,785	3,690,597	680,045	4,370,642	480,381	1,353,681	745,265	1,063,449	20,349,203
	1211	Administrative Hourly NBF	44,378				44,378	281,323		281,323					325,701
	1230	PT UAW Non Exempt	7,638,571	4,125,327	1,372,550	953,304	14,089,752	1,495,653	121,955	1,617,608		1,104,632	413,859	836,798	18,062,649
	1250	Police Officer						1,685,277		1,685,277					1,685,277
	1260	Police Sergeants						538,273		538,273					538,273
Professional Technical Total			17,772,797	5,181,422	2,334,055	1,181,642	26,469,915	5,467,573	3,025,550	8,493,123	480,381	2,458,313	1,159,124	1,900,247	40,961,103
Support Staff	1280	Clerical Secretarial UAW	4,197,551	65,652	334,679	198,794	4,796,676	955,921	423,413	1,379,334	54,859	769,546		239,900	7,240,315
	1290	Confidential Clerical NBF	167,158				167,158	216,930		216,930		58,261	55,470		497,819
	1310	Maintenance AFSCME	138,526		873,662		1,012,188					214,554		6,469,016	7,695,758
	1350	Longevity Bargained Staff										247,000			247,000
Support Staff Total			4,503,235	65,652	1,208,341	198,794	5,976,022	1,172,851	423,413	1,596,264	54,859	1,289,361	55,470	6,708,916	15,680,892
Overtime	1400B	Pooled Overtime Budget		46,000			46,000		271,516	271,516			447	244,057	562,020
Overtime Total			-	46,000	-	-	46,000	-	271,516	271,516	-	-	447	244,057	562,020
Salaries & Wages Temporary	1500B	Pooled Temporary Salaries	141,845		21,196	20,950	183,991						3,840	76,691	264,522
Salaries & Wages Temporary Total			141,845	-	21,196	20,950	183,991	-	-	-	-	-	3,840	76,691	264,522
Misc. Personal Services	1600B	Pooled Personal Services Budget	643,952	2,400		63,432	709,784	1,000	20,000	21,000		310	11,566	742,660	
	1695	Severance Payouts										200,000		200,000	
Misc. Personal Services Total			643,952	2,400	-	63,432	709,784	1,000	20,000	21,000	-	200,310	11,566	942,660	
Salary Savings	1676	Student Salary Savings										(175,000)		(175,000)	
	1677	Salary Savings										(3,500,000)		(3,500,000)	
Salary Savings Total			-	-	-	-	-	-	-	-	-	(3,675,000)	-	(3,675,000)	
Student Help	1700B	Graduate/Doctoral Pool	3,429,513		130,842		3,560,355	12,464		12,464	700	7,451	16,500	3,597,470	
	1840	Coll Work St Allow On Camp Undergrd													
	1870B	Reg Student Help Budget	1,120,233	148,660	180,346	73,339	1,522,578	228,022	248,183	476,205	17,571	299,872	52,350	2,474,076	
	1880	Student Help Enrolled													
Student Help Total			4,549,746	148,660	311,188	73,339	5,082,933	240,486	248,183	488,669	18,271	307,323	68,850	105,500	6,071,546
Fringe Benefits	2500	Direct Fringe Ben Composite Rate	40,056,937	2,112,057	1,478,558	552,174	44,199,727	2,661,930	1,379,585	4,041,515	214,096	1,493,199	485,838	3,443,665	53,878,039
	2501	Fringe Benefit Budget Adjustment										(840,893)		(840,893)	
	2560	Employee Recognition						59,000		59,000				59,000	
Fringe Benefits Total			40,056,937	2,112,057	1,478,558	552,174	44,199,727	2,720,930	1,379,585	4,100,515	214,096	652,306	485,838	3,443,665	53,096,146
Utilities	2705	Electricity	5,500				5,500					2,189,735	14,901	2,210,136	
	2710	Heating Fuel	3,500				3,500					2,167,165		2,170,665	
	2720	Water										953,424		953,424	
	2750	Telephone Clearing										450,000		450,000	
	2755	Telephone Business Services										500,000		500,000	
Utilities Total			9,000	-	-	-	9,000	-	-	-	-	6,260,324	14,901	6,284,225	
Other Expenses	2805	Auto Premium and Claims						10,000		10,000				10,000	
	2815	Liability Premium and Claims						300,000		300,000				300,000	
	2820	Direct and Officer Premium						200,000		200,000				200,000	
	2825	Property Premium and Claims						400,000		400,000				400,000	
	2901	PR Growth Fund	77,904				77,904							77,904	
	2914	Bad Debt										3,000,000		3,000,000	
	2916	Corporate Fees						140,000		140,000				140,000	
	2917	UBC Carryforward										60,000		60,000	
	2918	EMU Contingency										(8,908,209)		(8,908,209)	
	2930	Discretionary						275,711		275,711		341,736		617,447	
	2940	External Audit										125,000		125,000	
	2950	United Way Expenditures						2,000		2,000				2,000	
	2955	Bank Service Charge										165,000		165,000	
	2965	Legal Fees						175,000		175,000				175,000	
	3000B	Other Operating Expenses	9,272,000	4,853,794	741,978	2,716,739	17,584,511	1,907,147	796,514	2,703,661	84,554	434,718	1,837,305	2,172,366	24,817,115
Other Expenses Total			9,349,904	4,853,794	741,978	2,716,739	17,662,415	3,409,858	796,514	4,206,372	84,554	(4,781,755)	1,837,305	2,172,366	21,181,257
Financial Aid	7020	Scholar Award Man						51,500,000		51,500,000					51,500,000
	7141	Graduate Assistant	4,030,300				4,030,300							4,030,300	
Financial Aid Total			4,030,300	-	-	-	4,030,300	51,500,000	-	51,500,000	-	-	-	-	55,530,300
Foundation	3595	Disbursement To Foundation									1,488,000				1,488,000
Foundation Total			-	-	-	-	-	-	-	-	1,488,000	-	-	-	1,488,000
Transfers	9010	Mandatory Trans Out Debt Service										4,399,206		4,399,206	
	9030	Matching Trans Out Research Proj	372,700				372,700							372,700	
	9360	Internal Charge Transfer In												(732,000)	
	9420	Transfers Out Aux Admin										(3,741,574)		(3,741,574)	
	9550	Nonmandatory Transfer Out	90,119				90,119		150,000	150,000		27,142,648		4,401,318	
	9560	Nonmandatory Transfer In	(160,191)				(160,191)		(453,000)	(453,000)				(613,191)	
Transfers Total			302,628	-	-	-	302,628	-	(303,000)	(303,000)	-	27,800,280	-	3,669,318	31,469,226
Grand Total			159,226,655	12,443,053	6,249,316	4,807,070	182,726,094	64,527,098	5,861,761	70,388,859	2,340,161	30,511,462	3,637,341	18,320,760	307,924,676