

Table of Contents

Kent State University Unrestricted Operating Budget Fiscal Year July 1, 2014 through June 30, 2015

Page Number

Board of Trustee Schedules

<u>Total University Unrestricted Original Budget</u>	1
<u>Kent Campus - Unrestricted Educational and General Fund Budget</u>	2
<u>Regional Campuses - Unrestricted Educational and General Fund Budget</u>	3
<u>College of Podiatric Medicine - Unrestricted Educational and General Fund Budget</u>	4

Kent Campus

Kent Campus Educational and General Expenditures

Academic Affairs

<u>Responsibility Centers-RCM Model Summary</u>	5
<u>College of Architecture and Environmental Design</u>	6
<u>College of Arts and Sciences</u>	7
<u>College of Applied Engineering, Sustainability & Technology</u>	8
<u>College of the Arts</u>	9
<u>College of Business Administration</u>	10
<u>College of Communication and Information</u>	11
<u>School of Digital Sciences</u>	12
<u>College of Education, Health and Human Services</u>	13
<u>College of Nursing</u>	14
<u>College of Public Health</u>	15
<u>Support Units Summary</u>	16 - 17

Non-Academic Divisions

<u>Business & Finance</u>	18
<u>Diversity, Equity, & Inclusion</u>	19
<u>Enrollment Management and Student Affairs</u>	20
<u>General Counsel and Government Relations</u>	21
<u>Human Resources</u>	22
<u>Information Services</u>	23
<u>Institutional Advancement</u>	24
<u>President's Office</u>	25
<u>University Relations</u>	26
<u>Pooled funds and Other</u>	27
<u>Scholarships</u>	28

College of Podiatric Medicine

<u>College of Podiatric Medicine</u>	29
--------------------------------------	--------------------

Kent Campus Auxiliary Enterprises

<u>FY15 Budget Summary (Including Revenues, Expenditures and Transfers)</u>	30
--	--------------------

Regional Campuses

Regional Campuses Educational and General Expenditures

<u>FY15 Original Budget By Category by Campus</u>	31
<u>FY15 Budget Summary (Including Revenues, Expenditures and Transfers - by Functional Category)</u>	32

Regional Campus Auxiliary Enterprises

<u>FY15 Budget Summary (Including Revenues, Expenditures and Transfers)</u>	33
--	--------------------

Multi-year Data and FAQ's

<u>University Budget Summary (FAQ Included)</u>	34-37
<u>Kent Campus Educational and General Current Resources FY11 to FY15</u>	38-41
<u>Kent Campus Educational and General Expenditures Summary by Classification FY15</u>	42
<u>Kent Campus Educational and General Expenditures Summary by Functional Category and by Classification FY15</u>	43
<u>Kent Campus Educational and General Expenditures Summary by Functional Category FY11 to FY15</u>	44
<u>Kent Campus Educational and General Expenditures Summary by Account Category FY11 to FY15</u>	45
<u>Kent Campus Auxiliary Enterprises Expenditure Budget Summary FY11 to FY15</u>	46
<u>Regional Campuses Educational and General Expenditures Expenditure Budget Summary by Functional Category FY11 to FY15</u>	47
<u>Regional Campuses Educational and General Expenditures Expenditure Budget Summary by Campus FY11 to FY15</u>	48
<u>Regional Campus Auxiliary Enterprises Expenditure Budget Summary FY11 to FY15</u>	49

KENT STATE UNIVERSITY
 Unrestricted Original Budget
 TOTAL UNIVERSITY
 Fiscal Year 2015

	Restated Budget Fiscal Year 2014	Original Budget Fiscal Year 2015	Change from Prior Year	Percentage Change
<u>FUNDS AVAILABLE</u>				
Educational & General Revenues:				
State Appropriation	\$ 137,433,117	\$ 134,281,503	\$ (3,151,614)	-2.30%
Tuition and Fees	397,068,170	408,085,685	11,017,515	2.80%
Investment Income	5,000,000	5,000,000	-	0.00%
Recovery of Indirect Costs	4,200,000	4,200,000	-	0.00%
Other Income	4,662,670	4,164,647	(498,023)	-10.70%
Total E&G Revenues	<u>548,363,957</u>	<u>555,731,835</u>	<u>7,367,878</u>	1.30%
Auxiliary Enterprises:				
Kent Campus	83,029,221	86,793,903	3,764,682	4.50%
Regional Campuses	6,840,000	5,575,000	(1,265,000)	-18.50%
Total Auxiliary Enterprises Revenues	<u>89,869,221</u>	<u>92,368,903</u>	<u>2,499,682</u>	2.80%
TOTAL FUNDS AVAILABLE	<u>638,233,178</u>	<u>648,100,738</u>	<u>9,867,560</u>	1.50%
<u>FUNDS APPLIED</u>				
Educational & General Expenditures:				
Kent Campus	358,380,392	371,111,467	12,731,075	3.60%
Regional Campuses	111,810,606	111,848,551	37,945	0.00%
College of Podiatric Medicine	13,230,201	13,118,590	(111,611)	-0.80%
Total E&G Expenditures	<u>483,421,199</u>	<u>496,078,608</u>	<u>12,657,409</u>	2.60%
Auxiliary Enterprises:				
Kent Campus	94,532,700	97,990,654	3,457,954	3.70%
Regional Campuses	6,754,875	5,778,163	(976,712)	-14.50%
Total Auxiliary Enterprises Expenditures	<u>101,287,575</u>	<u>103,768,817</u>	<u>2,481,242</u>	2.40%
Total Expenditures	<u>584,708,774</u>	<u>599,847,425</u>	<u>15,138,651</u>	2.60%
Transfers (In)/ Out:				
Kent Campus E&G	58,717,708	54,211,233	(4,506,475)	-7.70%
Regional Campuses E&G	4,384,456	3,164,842	(1,219,614)	-27.80%
College of Podiatric Medicine E&G	1,840,594	2,277,152	436,558	23.70%
Kent Auxiliary Enterprises	(11,503,479)	(11,196,751)	306,728	-2.70%
Regional Campuses Auxiliary Enterprises	85,125	(203,163)	(288,288)	-338.70%
Total Transfers (In)/ Out	<u>53,524,404</u>	<u>48,253,313</u>	<u>(5,271,091)</u>	-9.80%
TOTAL FUNDS APPLIED	<u>638,233,178</u>	<u>648,100,738</u>	<u>9,867,560</u>	1.50%
Net Increase/(Decrease) in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Notes:

The FY 2014 Kent Campus budget was restated for compensation increases occurring after the beginning of the fiscal year, miscellaneous permanent adjustments and transfers between divisions.

* The FY 2015 State Appropriations amount is based upon early estimated materials received from the Ohio Board of Regents. Final amounts will be provided in the fall when all final data is available to run the formula.

KENT STATE UNIVERSITY
 Unrestricted Original Budget
 KENT CAMPUS - Educational & General Funds
 Expenditures by Division
 Fiscal Year 2015

	Restated Budget Fiscal Year 2014	Original Budget Fiscal Year 2015	Change from Prior Year	Percentage Change
FUNDS AVAILABLE				
Revenues:				
State Appropriation	\$ 104,648,800	\$ 102,082,300	\$ (2,566,500)	-2.50%
Tuition and Fees	300,143,300	311,079,360	10,936,060	3.60%
Investment Income	5,000,000	5,000,000	-	0.00%
Recovery of Indirect Costs	4,200,000	4,200,000	-	0.00%
Other Income	3,106,000	2,961,040	(144,960)	-4.70%
TOTAL FUNDS AVAILABLE	417,098,100	425,322,700	8,224,600	2.00%
FUNDS APPLIED				
Expenditures:				
Academic Affairs				
Responsibility Centers (1)	177,143,270	182,447,965	5,304,695	3.00%
All Other Academic Affairs Operations	36,808,373	37,596,164	787,791	2.10%
Business & Finance				
Operation & Maintenance of Plant	22,379,577	22,912,443	532,866	2.40%
All Other Business and Finance Operations	9,672,638	9,767,669	95,031	1.00%
Diversity, Equity and Inclusion	1,775,007	1,776,685	1,678	0.10%
Enrollment Management and Student Affairs	9,217,991	9,326,303	108,312	1.20%
General Counsel and Government Relations	1,385,756	1,385,756	-	0.00%
Human Resources	2,637,199	2,637,199	-	0.00%
Information Services	17,845,483	18,116,865	271,382	1.50%
Institutional Advancement	6,795,225	6,795,225	-	0.00%
President's Office	8,197,282	8,088,292	(108,990)	-1.30%
Scholarships and Fellowships	35,855,853	41,505,853	5,650,000	15.80%
University Relations	4,737,114	4,737,114	-	0.00%
University Pooled Accounts	23,929,624	24,017,934	88,310	0.40%
(e.g., benefits for support operations, all employee tuition benefits, Telecommunication costs, Service Charges)				
Subtotal	358,380,392	371,111,467	12,731,075	3.60%
Transfers	58,717,708	54,211,233	(4,506,475)	-7.70%
TOTAL FUNDS APPLIED	417,098,100	425,322,700	8,224,600	2.00%
Net Increase/(Decrease) In Fund Balance	\$ -	\$ -	\$ -	

The FY 2014 Kent Campus budget was restated for compensation increases occurring after the beginning of the fiscal year, miscellaneous permanent adjustments and transfers between divisions.

(1) Except for employee tuition benefits which are in a central budget pool, employee benefits are included in the responsibility centers' budgets.

KENT STATE UNIVERSITY
 Unrestricted Original Budget
 REGIONAL CAMPUSES - Educational & General Funds
 Fiscal Year 2015

	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015	Change from Prior Year	Percentage Change
FUNDS AVAILABLE				
Revenues:				
State Appropriation	\$ 32,784,317	\$ 32,199,203	\$ (585,114)	-1.80%
Tuition and Fees	82,933,873	82,335,823	(598,050)	-0.70%
Other Income	476,872	478,367	1,495	0.30%
TOTAL FUNDS AVAILABLE	116,195,062	115,013,393	(1,181,669)	-1.00%
FUNDS APPLIED				
Expenditures:				
Academic and Student Services	77,452,452	77,154,014	(298,438)	-0.40%
Institutional Support	20,633,490	21,053,127	419,637	2.00%
Operation & Maintenance of Plant	9,819,502	9,736,248	(83,254)	-0.80%
Scholarships & Fellowships	3,905,162	3,905,162	-	0.00%
Total Expenditures	111,810,606	111,848,551	37,945	0.00%
Transfers (In)/ Out	4,384,456	3,164,842	(1,219,614)	-27.80%
TOTAL FUNDS APPLIED	116,195,062	115,013,393	(1,181,669)	-1.00%
Net Increase/(Decrease) In Fund Balance	\$ -	\$ -	\$ -	

KENT STATE UNIVERSITY
 Unrestricted Original Budget
 College of Podiatric Medicine
 Fiscal Year 2015

	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015	Change from Prior Year	Percentage Change
FUNDS AVAILABLE				
Revenues:				
State Appropriation	\$ -	\$ -	\$ -	N/A
Tuition and Fees	13,990,997	14,670,502	679,505	4.90%
Other Income	<u>1,079,798</u>	<u>725,240</u>	<u>(354,558)</u>	-32.80%
TOTAL FUNDS AVAILABLE	<u>15,070,795</u>	<u>15,395,742</u>	<u>324,947</u>	2.20%
FUNDS APPLIED				
Expenditures:				
Academic and Student Services	5,463,342	5,935,546	472,204	8.60%
Institutional Support	6,067,869	5,321,447	(746,422)	-12.30%
Operation & Maintenance of Plant	1,098,990	1,111,597	12,607	1.10%
Scholarships & Fellowships	<u>600,000</u>	<u>750,000</u>	<u>150,000</u>	25.00%
Total Expenditures	<u>13,230,201</u>	<u>13,118,590</u>	<u>(111,611)</u>	-0.80%
Transfers (In)/ Out	<u>1,840,594</u>	<u>2,277,152</u>	<u>436,558</u>	23.70%
TOTAL FUNDS APPLIED	<u>15,070,795</u>	<u>15,395,742</u>	<u>324,947</u>	2.20%
Net Increase/(Decrease) In Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The University utilizes Responsibility Center Management (RCM) as an allocation method for Kent Campus Educational and General funds. This decentralized approach to budgeting allocates the instructional fee revenues to Centers based on enrollments. The State Appropriation is allocated based on course and degree completions. Costs for scholarships, collection costs, bank service charges, bad debt expenses are deducted from the gross RCM revenue along with amounts for debt service and the Office of Global Education. The net amount is the RCM revenue. The RCM revenue is then allocated to support University operations, facilities and provide strategic resources (about 42.3% of RCM revenue), provide funding for central pools (ADA, Telecommunication and Center's Tuition Benefits) that are used to support the Center's, and an investment/subvention pool (0.5% of RCM revenue).

The remaining amount is available to the Centers for direct expenses. Revenue outside of the RCM model is also available to Centers for operating expenses.

	A&S	AED	AEST	ARTS	BUS	CCI	DS	EHHS	NURS	PH	Total
RCM Revenue											
Instructional fees	87,830,828	4,989,793	5,235,535	19,343,958	24,612,672	21,454,509	965,341	33,784,129	9,934,694	5,214,870	213,366,329
Dissertation I	517,738	-	-	2,322	41,791	25,539	-	350,577	23,217	23,217	984,401
Dissertation II	119,158	-	-	5,005	6,086	5,545	-	62,351	1,217	135	199,497
Thesis II	38,090	279	139	10,464	-	4,744	-	4,185	-	-	57,901
Out-of-state Surcharge	13,002,687	1,758,959	1,488,067	4,583,594	6,178,537	2,888,386	174,037	3,514,532	703,556	342,399	34,634,754
Out-of-state Surcharge - DL	2,842	-	-	27,163	147	49,340	-	1,169	2,618	2,984	86,263
Revenues from non-Centers & final rounding	1,335,216	94,946	96,442	303,354	379,179	351,712	14,926	586,715	206,608	91,497	3,460,595
Total Instructional fees and Out-of-State Surcharge	102,846,559	6,843,977	6,820,183	24,275,600	31,218,412	24,779,775	1,154,304	38,303,658	10,871,910	5,675,102	252,789,740
State Appropriations (SSI)	36,008,735	2,974,983	3,161,920	7,550,071	8,870,272	10,176,714	357,984	19,540,678	9,398,941	3,308,441	101,348,739
Revenues from non-Centers & final rounding	520,168	36,989	37,571	118,179	147,718	137,018	5,815	228,569	80,489	35,645	1,348,161
Total SSI	36,528,903	3,011,972	3,199,491	7,668,250	9,017,990	10,313,732	363,799	19,769,247	9,479,430	3,344,086	102,696,900
Revenues Prior to Adjustments and Deductions	139,375,462	9,855,949	10,019,674	31,944,110	40,236,402	35,093,507	1,518,103	58,072,905	20,351,340	9,019,188	355,486,640
Adjustments for consortium pricing & partnership arrangements	(740,120)	-	-	-	(60,000)	-	-	(268,940)	(205,680)	-	(1,274,740)
Scholarships	(17,928,179)	(1,278,696)	(1,308,145)	(4,513,654)	(5,881,410)	(3,320,335)	(168,750)	(4,829,481)	(1,516,681)	(760,522)	(41,505,853)
Collection Costs, Bad Debt Expense, Bank Service Charges	(868,790)	(57,827)	(57,621)	(205,093)	(263,745)	(209,324)	(9,751)	(323,551)	(91,829)	(47,932)	(2,135,463)
Foundations of Excellence - Debt Service	(1,157,498)	(82,310)	(83,606)	(262,979)	(328,712)	(304,901)	(12,939)	(508,626)	(179,109)	(79,320)	(3,000,000)
Foundations of Excellence - Debt Service (1% of FY13 Increase)	(762,810)	(54,243)	(55,098)	(173,306)	(216,625)	(200,934)	(8,527)	(335,190)	(118,035)	(52,272)	(1,977,040)
Support for Office of Global Education	(569,105)	(40,468)	(41,106)	(129,299)	(161,616)	(149,909)	(6,362)	(250,075)	(88,062)	(38,998)	(1,475,000)
Total Deductions	(21,286,382)	(1,513,544)	(1,545,576)	(5,284,331)	(6,852,108)	(4,185,403)	(206,329)	(6,246,923)	(1,993,716)	(979,044)	(50,093,356)
RCM Revenue - net of adjustments and deductions	117,348,960	8,342,405	8,474,098	26,659,779	33,324,294	30,908,104	1,311,774	51,557,042	18,151,944	8,040,144	304,118,544
Allocation of RCM Revenue											
University services, facilities and strategic resources	(49,638,611)	(3,528,837)	(3,584,544)	(10,945,818)	(14,096,176)	(12,693,093)	(554,880)	(21,808,629)	(7,553,300)	(3,377,447)	(127,781,335)
Investment/subvention pool	(586,747)	(41,712)	(42,370)	(129,338)	(166,622)	(149,985)	(6,559)	(257,785)	(89,266)	(40,200)	(1,510,584)
RCM central pools	(2,008,010)	(142,788)	(145,037)	(456,209)	(570,240)	(528,935)	(22,447)	(882,351)	(310,714)	(137,602)	(5,204,333)
RCM revenue available to Centers	65,115,592	4,629,068	4,702,147	15,128,414	18,491,256	17,536,091	727,888	28,608,277	10,198,664	4,484,895	169,622,292
Other sources of funds - outside of RCM model											
Course fee revenues	1,079,193	201,665	2,550,000	737,525	583,000	547,000	-	91,000	300,000	12,000	6,101,383
Program fee revenues	-	119,389	-	350,000	620,000	250,000	-	410,000	200,000	187,987	2,137,376
Other student fees	6,000	-	1,000	400,000	-	-	-	-	-	-	407,000
Departmental revenue	246,261	30,000	28,000	704,000	140,000	40,000	-	199,000	50,000	-	1,437,261
Transfers in/(out) - Allocated	-	220,000	225,000	-	-	-	-	-	-	-	445,000
Transfers in/(out) - Capital projects	-	-	-	-	-	-	-	-	-	-	-
Transfers in/(out) - Designated	-	-	(500,000)	-	-	-	-	-	-	-	(500,000)
Total - Other Sources	1,331,454	571,054	2,304,000	2,191,525	1,343,000	837,000	-	700,000	550,000	199,987	10,028,020
RCM Revenue and Other Sources	66,447,046	5,200,122	7,006,147	17,319,939	19,834,256	18,373,091	727,888	29,308,277	10,748,664	4,684,882	179,650,312
Direct Expenses Per Centers - FY15 ORIGINAL BUDGET	68,097,726	5,261,076	6,789,792	17,760,356	19,628,008	18,362,045	1,004,971	29,308,164	10,713,862	5,521,965	182,447,965
Net Revenue/(Expense) per FY15 Original Budget - deficit to be funded from prior years' reserves	(1,650,680)	(60,954)	216,355	(440,417)	206,248	11,046	(277,083)	113	34,802	(837,083)	(2,797,653)

NOTES AND OTHER INFORMATION

% of RCM revenue used for University, facilities and strategic resources (Public Health courses offered at Twinsburg are charged 30% and payments to 3rd party online program providers are deducted from revenue base prior to applying the percentage)	42.3%
Investment/subvention pool as % of RCM Revenue (payments to 3rd party online program providers are deducted from revenue base prior to applying the percentage)	0.5%
Components of RCM Central Pools	
ADA contingency	25,000
Telecomm pool	1,226,189
Tuition Benefits pool	3,953,144
Total	5,204,333

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Kent Campus
 Responsibility Center-College of Architecture and Environmental Design
 Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100152	Architecture & Environmental Design	3,415,958	1,104,344	391,232	4,911,534
101072	Urban Design Center	95,370	32,172	222,000	349,542
Total		<u>3,511,328</u>	<u>1,136,516</u>	<u>613,232</u>	<u>5,261,076</u>
		66.7%	21.6%	11.7%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101073	Anthropology	832,536	365,224	14,150	1,211,910
101014	Applied Psychology Center	13,718	4,586	69,050	87,354
100101	Biological Sciences	5,036,851	1,739,533	194,200	6,970,584
101204	Biomedical Science/Cleve Clinic Doctoral	242,000	85,000	(215,000)	112,000
100205	Center for Applied Conflict Management	351,055	110,071	5,260	466,386
101034	Center For Nuclear Research	35,000	11,702	2,200	48,902
100113	Chemical Physics	1,395,642	575,986	6,900	1,978,528
100114	Chemistry & Biochemistry	2,791,516	995,961	90,655	3,878,132
100115	Chemistry-Physics Shop	52,889	17,683	5,000	75,572
101235	Computer Science	2,138,591	740,564	34,320	2,913,475
100100	Dean Arts & Sciences	3,098,101	959,822	-	4,057,923
100128	Dean A&S Contingency	-	-	167,911	167,911
100102	English	4,724,318	1,771,338	24,200	6,519,856
101391	English as a Second Language	893,589	236,071	42,200	1,171,860
100122	Geography	1,656,845	605,670	115,200	2,377,715
100116	Geology	1,260,510	465,921	62,100	1,788,531
100123	History	1,621,191	604,099	15,800	2,241,090
101452	Huang Collaborative Research Award	-	-	500	500
101418	Humanities Learning Community	-	-	3,250	3,250
100103	Institute for Bibliog & Editing	29,691	9,927	780	40,398
101030	Institute for Applied Linguistics	320,120	348,932	3,500	672,552
100110	Jewish Studies Program	48,825	16,324	10,650	75,799
100344	Learning Center Science Learning	8,742	-	8,900	17,642
100321	Lemnitzer Center for NATO Studies	-	-	250	250
100111	Mathematical Science	4,551,028	1,506,852	342,550	6,400,430
101128	Modern & Classical Languages	3,036,250	951,289	25,610	4,013,149
100109	Pan-African Studies	901,959	285,564	24,450	1,211,973
100119	Philosophy	966,729	373,721	11,025	1,351,475
100117	Physics	3,159,360	1,111,125	54,450	4,324,935
100118	Physics Planetarium	-	-	1,500	1,500
100339	Physics Research	12,846	1,432	-	14,278
100124	Political Science	1,794,766	612,044	33,950	2,440,760
101374	Political Science -Columbus Program	70,249	23,487	230	93,966
101375	Political Science - Washington Program	66,595	22,265	290	89,150
100121	Psychological Clinic	13,450	-	8,750	22,200
100120	Psychology	3,904,211	1,613,395	86,250	5,603,856
101480	REU Support	-	-	47,400	47,400
101013	School Of Biomedical Science	644,326	298,265	6,430	949,021
101419	Social Sciences Learning Community	-	-	5,050	5,050
100125	Sociology	3,185,295	1,076,695	113,800	4,375,790
101273	Wick Poetry Center	184,004	61,519	29,150	274,673
Total		49,042,798	17,602,067	1,452,861	68,097,726
		72.1%	25.8%	2.1%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University

Original Budget - Unrestricted Educational and General Funds

Kent Campus

Responsibility Center-College of Applied Engineering, Sustainability & Technology

Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101397	Aeronautics Program	79,747	-	1,438,500	1,518,247
101183	Applied Science and Technology	1,533,980	517,166	23,600	2,074,746
100163	Dean AEST	881,664	401,230	416,200	1,699,094
101097	Flight & Air Traffic Control	1,167,560	314,045	16,100	1,497,705
Total		<u>3,662,951</u>	<u>1,232,441</u>	<u>1,894,400</u>	<u>6,789,792</u>
		53.9%	18.2%	27.9%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Responsibility Center-College of the Arts
Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
100159	Art	2,551,672	853,833	10,450	3,415,955
101436	Arts Program Support	-	-	400,000	400,000
100166	Blossom Art FY15	26,939	3,235	4,150	34,324
100167	Blossom Music FY15	39,600	11,649	4,700	55,949
100170	Blossom Porthouse O&M of Plant	-	-	33,974	33,974
100168	Blossom Theatre FY15	65,000	7,806	166,300	239,106
100149	Dean-Arts	1,353,941	509,105	6,500	1,869,546
100165	Fashion Design & Merchandising	2,294,601	762,229	25,750	3,082,580
100158	Marching Band	12,000	-	4,500	16,500
100156	Music	3,215,255	1,016,647	9,500	4,241,402
101428	Music Embanet	210,000	25,218	724,200	959,418
101435	New York City Studio	329,397	85,417	178,400	593,214
100155	Theatre	2,054,562	751,076	12,750	2,818,388
Total		12,152,967	4,026,215	1,581,174	17,760,356
		68.4%	22.7%	8.9%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Responsibility Center-College of Business Administration
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100132	Accounting	2,311,323	727,089	52,155	3,090,567
101490	BUS Courses	80,000	8,267	-	88,267
101410	Career Services Office	189,791	49,939	20,000	259,730
100131	Computing Lab	199,673	37,820	16,700	254,193
100129	Dean Business Administration	736,086	222,007	188,200	1,146,293
100133	Economics	1,630,523	548,143	33,900	2,212,566
101317	EMBA Admin	332,711	48,494	373,075	754,280
101387	Entrepreneurship programs	299,421	92,829	15,000	407,250
101409	Faculty Computer Refresh	-	-	60,000	60,000
100134	Finance	1,721,231	501,481	(67,200)	2,155,512
100138	Graduate Programs Office	356,978	248,178	40,224	645,380
101499	Institutional Advancement	119,541	37,061	42,500	199,102
101413	International Programs Office	190,185	52,894	6,000	249,079
100135	Management & Information Systems	3,088,989	886,636	61,570	4,037,195
101469	Marketing & Promotion	-	-	400,000	400,000
100136	Marketing and Entrepreneurship	2,094,187	573,197	20,223	2,687,607
101412	MBA Program Support & Promotion	-	-	24,700	24,700
101411	PhD Program Support	-	-	55,000	55,000
100347	UG Learning Communities	-	-	5,000	5,000
100130	Undergraduate Office	665,929	191,728	38,630	896,287
Total		<u>14,016,568</u>	<u>4,225,763</u>	<u>1,385,677</u>	<u>19,628,008</u>
		71.4%	21.5%	7.1%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Responsibility Center-College of Communication & Information
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100153	Communication Studies	1,964,324	723,866	199,400	2,887,590
101249	Dean College Of Comm & Information	1,823,900	755,724	113,365	2,692,989
101232	Information Architecture & Knowledge	633,720	225,490	39,700	898,910
100164	Journalism and Mass Communication	3,222,362	1,075,514	223,330	4,521,206
100185	Library & Information Science	2,421,341	860,024	462,250	3,743,615
101396	Online Public Relations Masters	532,425	115,935	837,550	1,485,910
101251	Visual Communication Design	1,507,556	491,969	132,300	2,131,825
Total		<u>12,105,628</u>	<u>4,248,522</u>	<u>2,007,895</u>	<u>18,362,045</u>
		66.0%	23.1%	10.9%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Responsibility Center-School of Digital Sciences
Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101414	School of Digital Sciences	697,748	220,468	86,755	1,004,971
Total		697,748	220,468	86,755	1,004,971
		69.5%	21.9%	8.6%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Responsibility Center-College of Education, Health and Human Services
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101058	Admin Affairs & Graduate Education	1,694,860	1,600,985	65,500	3,361,345
101196	Ameritech K-12 Classroom	137,490	51,007	2,100	190,597
101066	Center For International & Intercultural	88,582	32,863	10,700	132,145
101426	Computer Refresh	-	-	30,000	30,000
101067	Counseling & Human Development Center	105,929	35,589	17,900	159,418
100139	Dean Education Health & Human Svcs	989,814	353,461	541,436	1,884,711
101477	Distance Learning Support	87,000	19,910	5,850	112,760
101459	FLA SCF Activity	-	-	27,000	27,000
100461	Foundation, Leadership, & Administration	3,254,638	938,616	88,900	4,282,154
100453	Health Sciences	3,740,329	1,077,385	189,000	5,006,714
101221	Health Sciences - Athletic Training	-	-	10,500	10,500
101461	HS SCF Activity	-	-	24,000	24,000
100143	Instructional Resource Center	89,497	16,508	40,200	146,205
101467	IT Services Support Group	194,812	49,212	186,000	430,024
101462	LDES CHD SCF Activity	-	-	13,000	13,000
100469	Lifespan Dev & Educ Sciences	4,812,579	1,356,166	122,300	6,291,045
101147	MACC Annex Operations	61,762	18,832	4,200	84,794
101466	Off of Diversity Outrch & Dev	5,000	-	43,000	48,000
101031	Professional Development & Outreach	39,099	12,650	17,301	69,050
100145	Reading & Writing Development Center	-	-	4,100	4,100
100144	Research and Evaluation Bureau	101,208	25,553	17,925	144,686
101434	Science of Learning and Educ Center	-	-	16,000	16,000
100475	Teaching, Learning, & Curr Studies	3,803,639	1,084,196	180,400	5,068,235
101442	Tech Fee	-	-	135,000	135,000
101460	TLC SCF Activity	-	-	27,000	27,000
101011	Vacca Office of Student Services	1,024,537	373,044	212,100	1,609,681
Total		<u>20,230,775</u>	<u>7,045,977</u>	<u>2,031,412</u>	<u>29,308,164</u>
		69.1%	24.0%	6.9%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University

Original Budget - Unrestricted Educational and General Funds

Kent Campus

Responsibility Center-College of Nursing

Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100176	College of Nursing	4,035,156	1,166,512	524,185	5,725,853
101483	CoN Accel Sec Degree	1,641,677	639,898	-	2,281,575
101494	Doctor of Nursing - DNP	65,898	25,686	-	91,584
101484	Masters Program (MSN)	1,324,318	516,197	-	1,840,515
101398	Nursing Embanet	-	-	273,200	273,200
101492	Online RN-BSN	205,561	80,124	-	285,685
101493	PhD Nursing	155,024	60,426	-	215,450
Total		<u>7,427,634</u>	<u>2,488,843</u>	<u>797,385</u>	<u>10,713,862</u>
		69.4%	23.2%	7.4%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Kent Campus
 Responsibility Center-College of Public Health
 Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101191	Center for Public Policy and Health	38,762	7,636	17,500	63,898
101351	Dean College of Public Health	930,715	306,700	222,000	1,459,415
101448	Environmental Health Sciences	715,435	235,290	38,000	988,725
101378	Epidemiology/Biostatistics	618,545	219,507	56,000	894,052
101447	Health Policy and Management	887,494	315,305	45,000	1,247,799
101377	Social and Behavioral Science	619,221	213,855	35,000	868,076
Total		<u>3,810,172</u>	<u>1,298,293</u>	<u>413,500</u>	<u>5,521,965</u>
		69.0%	23.5%	7.5%	100.0%

(1) Except for employee tuition benefits which are in a central budget pool, all other employee benefits are included in the responsibility centers' budgets.

(2) All units receive central funding for telecommunication line/equipment expenses.

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101393	Academic Budget & Resource Mgmt	215,700	-	14,853	230,553
101338	Academic Operations & Admin	275,586	-	164,230	439,816
100331	Academic Personnel	200,974	-	9,014	209,988
100252	Academic Success Center	377,696	53,260	36,500	467,456
101358	Accreditation, Assessmt, & Learning	212,347	-	82,024	294,371
101316	Admissions Oper & Transfer Systems	311,892	-	10,635	322,527
100192	Aerospace Studies	33,638	-	14,500	48,138
101098	Curriculum Services	205,340	-	25,197	230,537
101376	Destination Kent State	72,000	-	554,500	626,500
100438	Dir - Off of Continuing & Dist Educ	458,161	-	128,533	586,694
101416	DL/Pedagogical Support	1,349,693	312,200	232,342	1,894,235
101075	EXCEL	59,100	10,652	14,850	84,602
101146	Exploratory Advising Center	421,835	10,652	45,000	477,487
100310	Faculty Affairs	257,397	-	9,907	267,304
101189	Faculty Development Center	272,377	195	41,381	313,953
101135	Faculty Research Support	103,219	-	-	103,219
100207	Faculty Senate	34,648	-	24,648	59,296
100322	Foreign Exchange Program	-	-	45,000	45,000
101129	Graduate Student Support Contingency	129,454	175,046	-	304,500
101194	Graduate Studies	686,787	12,600	124,875	824,262
101289	Graduate Studies Fellowship	-	-	128,800	128,800
101337	Graduation Planning System	237,557	-	27,796	265,353
100181	Honors College	1,070,402	-	68,684	1,139,086
101227	Instructional Technology	-	-	1,029,466	1,029,466
101369	Invest/Subvention Pool - Provost	-	-	1,709,923	1,709,923
101197	Library Collection Development	-	-	5,532,987	5,532,987
100340	Liquid Crystal Institute	710,821	-	22,925	733,746
101415	Math Emporium - Technology Costs	-	-	70,000	70,000
101213	May 4 Commemoration	-	-	25,000	25,000
101368	May 4th Visitor Center	147,124	-	71,976	219,100

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100193	Military Science	40,600	-	17,071	57,671
101050	OEECE	213,886	-	-	213,886
101113	Off of Cont & Dist Educ Non Credit	15,400	-	84,600	100,000
100323	Office of Global Education	1,392,477	36,620	459,258	1,888,355
101458	Brazil Center	-	-	172,133	172,133
101475	China Center	-	-	487,011	487,011
101433	Cuban Studies Institute	23,767	-	-	23,767
101474	India Center	-	-	193,681	193,681
101454	Post Secondary - operating	123,572	-	22,500	146,072
101205	Provost Initiative Funding	150,000	-	1,583,872	1,733,872
100301	Provost's Office	1,421,949	-	187,800	1,609,749
101122	Research & Sponsored Programs (2)	1,306,360	471,866	-	1,778,226
100297	Research, Planning, & Effectiveness	566,656	-	31,075	597,731
101313	Student Success	307,280	53,260	57,100	417,640
100194	Summer Sessions & Services	-	-	30,000	30,000
101212	Supplemental Instruction	87,200	10,652	17,300	115,152
101064	Teaching Assistant Orientation	40,000	-	21,300	61,300
100203	Teleproductions	565,901	-	-	565,901
101010	The Kent State University Museum	346,504	-	49,236	395,740
101314	Transfer Center	59,400	11,192	-	70,592
101478	Transfer Kent State	-	-	22,000	22,000
101141	Undergraduate Studies	563,491	-	62,500	625,991
101437	Undergraduate Studies Technology	191,275	-	46,100	237,375
101420	University Advising	61,720	-	41,267	102,987
101020	University Ceremonies	177,335	-	240,555	417,890
100210	University Libraries	5,306,381	-	466,610	5,772,991
100434	University Press	451,206	-	300,733	751,939
101167	University Teaching Council	62,613	-	55,000	117,613
Total		<u>21,318,721</u>	<u>1,158,195</u>	<u>14,914,248</u>	<u>37,391,164</u>
	Commitment in FY15 for new priorities (5)	<u>205,000</u>	<u>-</u>	<u>-</u>	<u>205,000</u>
Grand Total		<u>21,523,721</u>	<u>1,158,195</u>	<u>14,914,248</u>	<u>37,596,164</u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) Research & Sponsored Programs is funded by a portion of the indirect cost recovery. The unit is responsible for funding the total cost of its employee benefits including tuition benefits.

(3) All units, including Research & Sponsored Programs receive central funding for telecommunication line/equipment expenses.

(4) DL/Pedagogical Support, Destination Kent State and Transfer Kent State are funded by revenue. Those units are responsible for funding the total cost of employee benefits including tuition benefits.

(5) The FY15 commitment was set aside in a separate index and will be provided to the AA Support area as expenses are incurred.

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101385	AVP Business & Admin Svcs	121,508	-	4,000	125,508
100284	AVP Cash Mgmt & Financial Rptg	441,348	-	42,344	483,692
101395	AVP Compliance & Risk Management	177,998	-	18,120	196,118
100303	Bursar's Office	1,257,361	-	204,899	1,462,260
100329	Business & Finance Contingency	-	-	567,537	567,537
100218	Care Of Grounds	1,220,602	2,700	254,549	1,477,851
100219	Care Of Grounds - Interdepartmental Charges	-	-	(79,297)	(79,297)
100304	Controller	1,003,780	-	63,016	1,066,796
100212	Custodial Services	2,690,343	-	336,107	3,026,450
100213	Custodial Services - Interdepartmental Charges	-	-	(177,555)	(177,555)
100216	Deferred Maintenance Contingency	-	-	308,333	308,333
101126	Energy Management	253,118	200	39,190	292,508
101246	Environmental Health & Safety	133,966	-	31,134	165,100
100309	Facilities Planning & Operations	282,943	-	3,180	286,123
101230	Fire Safety Services	245,670	-	25,427	271,097
101274	Fleet Services	315,571	-	(79,600)	235,971
101091	Hazardous Waste Disposal	-	-	82,540	82,540
100319	Internal Audit	265,156	-	172,813	437,969
101370	Investment/Subvention Pool - Facilities	-	-	377,646	377,646
100277	Mail Service	215,167	-	(37,789)	177,378
100308	Office of the University Architect	1,104,262	-	-	1,104,262
101372	Payroll Office	274,519	-	26,500	301,019
100223	Police Department	2,837,178	28,800	(56,774)	2,809,204
100220	Power House	624,806	1,150	9,552,114	10,178,070
100306	Procurement	396,668	-	23,258	419,926
100280	Receiving & Distribution	241,412	300	(44,779)	196,933
100285	Refuse Disposal	-	-	41,456	41,456
100214	Repair Of Buildings	3,769,643	6,300	1,562,908	5,338,851
100215	Repair Of Buildings - Interdepartmental Charges	-	-	(1,008,953)	(1,008,953)
101465	Research Safety and Compliance	88,637	-	16,150	104,787
100289	Student Disability Transportation	-	-	103,159	103,159
101275	Supplier Diversity	-	-	63,550	63,550
101354	Sustainability	80,511	-	1,000	81,511
101124	University Budget Office	312,333	-	14,342	326,675
101127	University Facilities Management	467,456	-	61,241	528,697
100302	VP Finance & Administration	817,338	-	47,184	864,522
Total		<u>19,639,294</u>	<u>39,450</u>	<u>12,558,950</u>	<u>32,237,694</u>
	Commitment in FY15 for new priorities (3)	<u>442,418</u>	<u>-</u>	<u>-</u>	<u>442,418</u>
Grand Total		<u>20,081,712</u>	<u>39,450</u>	<u>12,558,950</u>	<u>32,680,112</u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

(3) The FY15 commitment was set aside in a separate index and will be provided to the B&F division as expenses are incurred.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Diversity, Equity, & Inclusion Division
Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101487	AALANA Initiatives	86,158	-	7,000	93,158
101219	Academic Stars Program	9,200	-	139,200	148,400
101394	Assessment & Planning	130,937	-	6,200	137,137
101224	Diversity and Inclusion	196,527	-	40,250	236,777
101252	Equity Action Plan	-	-	25,000	25,000
101390	Faculty Recruitment/Retention	-	-	153,514	153,514
101399	LGBTQ Center	39,244	-	27,504	66,748
101486	Special Projects & Initiatives	62,880	-	6,800	69,680
101488	SRVSS	85,780	10,625	38,748	135,153
101162	Student Multicultural Center	113,991	10,625	59,970	184,586
101406	Upward Bound	-	-	50,192	50,192
101380	VP Diversity, Equity & Inclusion	290,557	-	62,140	352,697
101169	Women's Center	97,197	10,625	15,821	123,643
Total		1,112,471	31,875	632,339	1,776,685

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Enrollment Management & Student Affairs Division
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100238	Admissions Office	1,688,094	34,822	957,596	2,680,512
100247	Career Services Center	525,947	-	42,800	568,747
100249	Career Services Center - JLD	83,194	-	-	83,194
101163	Center for Adult & Veteran Services	163,646	24,472	18,553	206,671
100257	Center for Student Involvement	415,336	11,556	51,269	478,161
100258	EMSA Contingency	-	-	67,874	67,874
101180	Student Access Support	340,367	21,744	2,500	364,611
100251	Student Accessibility Services	390,141	10,243	76,492	476,876
100250	Student Financial Aid Office	1,542,063	35,019	212,490	1,789,572
100243	University Registrar's Office	1,173,525	15,546	323,772	1,512,843
100231	VP Enrollment Management & Student	981,280	-	83,962	1,065,242
Total		<u>7,303,593</u>	<u>153,402</u>	<u>1,837,308</u>	<u>9,294,303</u>
	Commitment in FY15 for new priorities (3)	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>32,000</u>
Grand Total		<u><u>7,335,593</u></u>	<u><u>153,402</u></u>	<u><u>1,837,308</u></u>	<u><u>9,326,303</u></u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

(3) The FY15 commitment was set aside in a separate index and will be provided to the EMSA division as expenses are incurred.

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Kent Campus
 General Counsel and Government Relations
 Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101247	Federal Relations	156,371	-	163,659	320,030
100279	General Counsel	856,439	-	62,377	918,816
101089	State Relations	72,480	-	74,430	146,910
Total		<u>1,085,290</u>	<u>-</u>	<u>300,466</u>	<u>1,385,756</u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Human Resources Division
Fiscal Year 2015

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101264	20 Year/Veteran Recognition	-	-	8,000	8,000
101241	Benefits	392,678	-	85,340	478,018
101242	Compensation	225,420	-	25,969	251,389
101226	Employee Recognition	-	-	30,000	30,000
101243	Employee Relations	58,808	-	14,467	73,275
101198	Employment Costs	-	-	46,259	46,259
100312	Eq Oppor & Affirmative Action	49,201	-	20,400	69,601
101438	HR Employee Assistance Program	-	-	100,100	100,100
101449	HR Outreach and Initiatives	-	-	7,000	7,000
101292	HR Service & Support	392,552	-	23,000	415,552
101276	Human Resources Communications	75,290	-	8,000	83,290
100324	Human Resources Contingency	111,114	-	8,258	119,372
101210	New Hire Orientation	-	-	7,000	7,000
101262	Office Support Staff Recognition	-	-	6,000	6,000
101244	Records/Operations	193,840	-	6,240	200,080
101245	Talent Acquisition	155,521	-	30,737	186,258
101165	Training and Development	183,400	-	30,815	214,215
100320	VP Human Resources	301,259	-	40,531	341,790
Total		2,139,083	-	498,116	2,637,199

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
100272	Applications Services	1,136,194	-	150	1,136,344
101407	Business Intelligence	401,326	-	120	401,446
101352	Client Infrastructure	366,433	-	154,989	521,422
101271	Course Mgmt System	295,423	-	757,552	1,052,975
101148	Customer Support	192,922	-	368,973	561,895
101444	Disaster Recovery	138,857	-	246,585	385,442
101336	Educational Tech & Service Mgmt	345,518	-	126,310	471,828
101333	Enterprise Support & Applic Svcs	182,446	-	1,808,790	1,991,236
101360	ESAS Projects	-	-	708,127	708,127
101363	ET & SM Projects	-	-	400,000	400,000
101335	Federated Desktop Support	906,850	-	(26,515)	880,335
101203	Information Services Contingency	-	-	375,001	375,001
101215	IS Administrative Support	240,935	-	150	241,085
101362	IS Capital Equipment Refresh	-	-	500,000	500,000
101304	IS Classroom Technology	258,367	-	6,318	264,685
101531	IS Communications	219,673	-	43,690	263,363
101364	IS Computer Labs	-	-	12,210	12,210
101248	IS Instructional Tech	-	-	(247,529)	(247,529)
100274	IS Operations	411,089	-	347,850	758,939
100273	IS Operations Income	-	-	(65,000)	(65,000)
101296	IS Server Support	694,420	-	-	694,420
101417	IS Stewart Hall	-	-	32,905	32,905
101405	IS Systems Income	-	-	(36,000)	(36,000)
101361	IT Infrastructure Projects	-	-	1,011,440	1,011,440
101332	IT Infrastructure Svcs & Support	356,142	-	127,680	483,822
101229	Network Services	912,798	-	894,095	1,806,893
101228	Network Services Income	-	-	(4,213,000)	(4,213,000)
100449	Project Management	1,113,398	-	36,485	1,149,883
100275	Security Access Mgmt	586,365	-	114,300	700,665
101379	Service Management	242,391	-	4,435	246,826
101254	Student Focus Learning Initiatives	-	-	1,370,110	1,370,110
101267	TAS Tech Refresh	-	-	275,000	275,000
101357	Tech Spot - PC Repair Service	47,755	-	8,150	55,905
101260	Telecommunications - Interdepartmental Charges	-	-	(1,890,600)	(1,890,600)
101258	Telecommunications Services	643,637	-	920,433	1,564,070
101259	Telecommunications Special Bills	-	-	2,761,255	2,761,255
101200	VP Information Services	490,060	26,347	119,255	635,662
101334	Web Presence	801,970	-	(1,165)	800,805
Total		<u>10,984,969</u>	<u>26,347</u>	<u>7,052,549</u>	<u>18,063,865</u>
	Commitment in FY15 for new priorities (3)	<u>53,000</u>	<u>-</u>	<u>-</u>	<u>53,000</u>
Grand Total		<u>11,037,969</u>	<u>26,347</u>	<u>7,052,549</u>	<u>18,116,865</u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

(3) The FY15 commitment was set aside in a separate index and will be provided to the IS division as expenses are incurred.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Institutional Advancement Division
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101328	Advancement Operations, AVP	185,255	-	-	185,255
101331	Advancement Services	453,298	-	-	453,298
100263	Alumni Relations	783,025	-	109,850	892,875
101329	Annual Giving Programs	233,867	-	-	233,867
101323	Athletic Advancement	152,745	-	-	152,745
101290	Center Gift & Estate Planning	290,721	-	-	290,721
101327	Constituent Programs	825,305	-	-	825,305
101324	Corp & Foundation Relations	540,757	-	-	540,757
101116	Donor Services	533,671	-	-	533,671
101322	IA AVP	201,825	-	-	201,825
101326	Leadership Gifts	433,060	-	-	433,060
101330	Prospect Mgmt & Research	464,319	-	-	464,319
101455	Reg Campuses and Special Programs	392,067	-	-	392,067
101299	VP Institutional Advancement	491,860	-	59,698	551,558
101325	WKSU Advancement	42,500	-	-	42,500
Total		<u>6,024,275</u>	<u>-</u>	<u>169,548</u>	<u>6,193,823</u>
	Commitment in FY15 for new priorities (3)	<u>601,402</u>	<u>-</u>	<u>-</u>	<u>601,402</u>
Grand Total		<u><u>6,625,677</u></u>	<u><u>-</u></u>	<u><u>169,548</u></u>	<u><u>6,795,225</u></u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

(3) The FY15 commitment was set aside in a separate index and will be provided to the IA division as expenses are incurred.

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Kent Campus
 President's Division
 Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101207	Campus Enhancements & Contingency	-	-	5,926,116	5,926,116
100299	Governing Board	-	-	64,779	64,779
101371	Investment/Subvention Pool - President	-	-	854,961	854,961
101471	President's Home	-	-	68,000	68,000
100300	President's Office	992,451	-	181,985	1,174,436
Total		992,451	-	7,095,841	8,088,292

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
University Relations Division
Fiscal Year 2015

<u>Index</u>	<u>Description</u>	<u>Salaries & Wages</u>	<u>Benefits (1)</u>	<u>Other Expenditures</u>	<u>Total</u>
101188	University Communications & Marketing	2,273,444	-	1,562,212	3,835,656
101485	See You at College Initiative	-	-	80,000	80,000
100292	UR Contingency	-	-	19,306	19,306
101173	UR Special Projects	-	-	142,492	142,492
100291	VP University Relations	472,154	-	20,220	492,374
Total		<u>2,745,598</u>	-	<u>1,824,230</u>	<u>4,569,828</u>
	Commitment in FY15 for new priorities (3)	<u>167,286</u>	-	-	<u>167,286</u>
Grand Total		<u><u>2,912,884</u></u>	-	<u><u>1,824,230</u></u>	<u><u>4,737,114</u></u>

(1) Benefits for graduate assistants' and teaching fellows' tuition and optional insurance benefits are budgeted at the individual unit level. All other employee benefits are covered by a central benefits pool.

(2) All units receive central funding for telecommunication line/equipment expenses.

(3) The FY15 commitment was set aside in a separate index and will be provided to the UR division as expenses are incurred.

Original Budget - Unrestricted Educational and General Funds

Kent Campus

Other including University Pools for Benefits and Telecommunication Costs

Fiscal Year 2015

Index	Description	Benefits	Other Expenditures	Total
101154	Academic Support - Benefit Pool	5,810,393	-	5,810,393
101133	ADA Programs - Contingency	-	25,000	25,000
101150	Administrative Support - Benefit Pool	18,893,952	-	18,893,952
100316	Bad Debt Expense	-	1,612,853	1,612,853
101108	Bank/Credit Cards Service Charge	-	336,095	336,095
101231	Collection Costs	-	186,515	186,515
100271	Institutional Memberships	-	276,735	276,735
100281	Legal Claims & Court Actions	-	50,000	50,000
101021	Legal Fees	-	716,342	716,342
101144	Mid-year Adjustment Contingency	-	2,788,474	2,788,474
100211	Property/Casualty Insurance	-	1,043,260	1,043,260
101422	RCM Centers - Tuition Benefit Pool	3,953,144	-	3,953,144
101153	RCM Support Units - Tuition Benefit Pool	3,953,146	-	3,953,146
100228	Real Estate	-	493,874	493,874
101423	Reserve for Student Services	-	2,165,495	2,165,495
101101	Service Achievement Award	-	107,502	107,502
101095	Service Charge - Auxiliaries	-	(3,471,588)	(3,471,588)
101473	Service Charge - CPM	-	(2,053,870)	(2,053,870)
100318	Service Charge - Regional Campuses	-	(15,434,315)	(15,434,315)
100146	Telecom Pool	-	1,226,189	1,226,189
101157	University Salaries Contingency	-	2,839,844	2,839,844
Total		32,610,635	(7,091,595)	25,519,040
	Commitment in FY15 for new priorities (1)	-	(1,501,106)	(1,501,106)
Grand Total		32,610,635	(8,592,701)	24,017,934

(1) Commitments set aside for AA Support,BF, EMSA ,IA ,IS and UR priorities. Amounts reported on division sheets.

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Kent Campus
 Scholarships
 Fiscal Year 2015

Index	Description	Amount
101269	Access Grants	2,900,000
101102	Cleveland Scholarship Escrow	65,000
101315	Dean's Scholarship	20,000
100442	Honors Student Aid	2,151,586
101176	Kent Bound Scholarship	75,000
101177	Kent Connection	75,000
101168	Kent First Expense	185,000
101107	KSU Equity Grant	455,402
100445	KSU President's Scholarship	3,436,075
101293	KSU/GAR Opportunity Scholarship	50,000
101294	KSU/Project Grad Scholarship Match	15,000
101009	Oscar Ritchie Scholarship	1,629,956
101178	ROTC Scholarship	42,621
101060	Postsecondary Option	831,622
100440	Student Financial Asst	813,852
100443	Supplemental Student Aid	42,861
101355	Transfer Scholarship	200,000
101179	Trustee Scholarships	20,108,786
101195	University Award	7,928,589
101038	University Share SEOG	479,503
Total		<u>41,505,853</u>

Effective July 1, 2012 (FY13), the Ohio College of Podiatric Medicine is part of Kent State University. Administratively, it is considered one of the Kent Campus colleges. For financial reporting, it is separately accounted for similar to a regional campus.

Index	Description	Salaries & Wages	Benefits (1)	Other Expenditures	Total
101507	Academic Administration	419,664	157,079	203,350	780,093
101501	Basic Sciences	577,096	231,755	215,750	1,024,601
101503	Bio/Ortho	372,242	134,007	34,540	540,789
101513	Business Services	142,594	51,334	65,050	258,978
101518	Cafeteria	-	-	315,300	315,300
101509	Enrollment Management	179,703	64,693	73,500	317,896
101511	Executive CEO	316,169	113,821	172,250	602,240
101517	Facilities	359,450	146,402	605,745	1,111,597
101523	Finance	-	-	80,000	80,000
101529	First Year Orientation	-	-	17,230	17,230
101519	General Institutional	-	-	2,852,121	2,852,121
101504	General Medicine	130,694	47,050	64,600	242,344
101516	HR	102,363	56,851	38,050	197,264
101520	Institutional Advancement	132,101	47,556	188,750	368,407
101530	Interviewing	-	-	19,231	19,231
101514	IT	289,107	104,078	126,050	519,235
101508	Library	107,200	38,592	139,413	285,205
101515	Office Services	52,575	18,927	56,400	127,902
101502	Podiatric Medicine	768,602	276,697	66,650	1,111,949
101505	Research Office	191,580	68,969	32,775	293,324
101528	Residency Fair	-	-	14,730	14,730
101527	Residency Support	-	-	24,530	24,530
101522	Scholarships/Fellowships	-	-	750,000	750,000
101506	Student Academic Services	181,659	71,397	62,000	315,056
101510	Student Affairs	123,638	49,510	77,865	251,013
101500	Surgery	424,587	152,851	110,117	687,555
101526	White Coat Ceremony	-	-	10,000	10,000
Total		4,871,024	1,831,569	6,415,997	13,118,590
		37.1%	14.0%	48.9%	100.0%

(1) College of Podiatric Medicine funds its own employee benefit costs including tuition benefits. It also funds its own telecommunication line/equipment expenses.

	Airport	Flashcard Operations	Golf Course	Ice Arena	Intercollegiate Athletics	Kent Student Center	Parking Services	Recreational Services	Residence Services	Transportation Services	University Dining Services	University Health Services	Total
Revenues	662,096	185,000	525,000	988,326	5,700,781	370,000	4,408,000	1,627,003	43,048,867	50,000	27,881,830	1,347,000	86,793,903
<u>Expenditures</u>													
Salaries & Wages	188,088	151,069	251,766	417,419	7,640,427	1,773,952	840,787	2,189,518	5,375,028	-	6,247,164	2,524,044	27,599,262
Benefits	72,000	57,000	70,026	138,466	2,940,993	601,375	464,788	730,737	2,980,818	-	1,792,574	1,099,753	10,948,530
Other Expense	617,232	126,855	203,208	432,441	15,621,825	1,741,540	1,270,022	1,912,681	16,193,800	2,318,000	17,996,495	1,008,763	59,442,862
Total Expenditures	877,320	334,924	525,000	988,326	26,203,245	4,116,867	2,575,597	4,832,936	24,549,646	2,318,000	26,036,233	4,632,560	97,990,654
Net Operating Surplus/(Deficit)	(215,224)	(149,924)	-	-	(20,502,464)	(3,746,867)	1,832,403	(3,205,933)	18,499,221	(2,268,000)	1,845,597	(3,285,560)	(11,196,751)
Transfers In/(Out)	-	157,660	-	-	19,100,219	3,891,830	(1,632,113)	3,329,433	(17,680,402)	2,443,390	(1,774,366)	3,361,100	11,196,751
Net Increase/(Decrease) in Fund Balance	(215,224)	7,736	-	-	(1,402,245)	144,963	200,290	123,500	818,819	175,390	71,231	75,540	-

	Ashtabula Campus	East Liverpool Campus	Geauga Campus	Salem Campus	Stark Campus	Trumbull Campus	Tuscarawas Campus	Regional Campus Administration	Total
<u>Revenues</u>									
State Appropriation	4,225,632	2,146,358	3,681,746	3,925,958	8,680,537	4,688,936	4,850,036	-	32,199,203
Tuition and Fees	10,063,250	5,773,350	10,905,352	8,033,201	23,584,746	13,811,237	10,164,687	-	82,335,823
Other Income	20,500	15,113	7,284	51,549	181,205	69,522	133,194	-	478,367
Total Revenues	14,309,382	7,934,821	14,594,382	12,010,708	32,446,488	18,569,695	15,147,917	-	115,013,393
<u>Expenditures</u>									
Salaries & Wages	7,018,577	3,986,906	6,493,451	6,085,553	15,586,205	8,399,882	7,217,875	626,464	55,414,913
Benefits	2,711,976	1,357,633	2,142,899	2,060,295	5,533,019	2,971,875	2,521,959	207,836	19,507,492
Other Expense	5,037,521	2,132,097	4,777,093	3,643,619	10,013,467	6,367,865	4,813,784	140,700	36,926,146
Total Expenditures	14,768,074	7,476,636	13,413,443	11,789,467	31,132,691	17,739,622	14,553,618	975,000	111,848,551
Net Revenue	(458,692)	458,185	1,180,939	221,241	1,313,797	830,073	594,299	(975,000)	3,164,842
Transfers (In)/ Out									3,164,842
Net Increase/(Decrease) In Fund Balance									-

	Ashtabula Bookstore	East Liverpool Bookstore	Salem Bookstore	Stark Bookstore	Stark Conference Center	Tuscarawas Bookstore	Tuscarawas Performing Arts	Total
Revenues	600,000	285,000	425,000	1,100,000	1,700,000	400,000	1,065,000	5,575,000
<u>Expenditures</u>								
Salaries & Wages	72,516	49,227	60,231	159,370	752,161	76,101	270,658	1,440,264
Benefits	43,990	13,512	26,429	84,224	287,295	29,388	106,625	591,463
Other Expense	430,198	217,909	326,289	850,423	607,397	331,407	982,813	3,746,436
Total Expenditures	546,704	280,648	412,949	1,094,017	1,646,853	436,896	1,360,096	5,778,163
Net Operating Surplus/(Deficit)	53,296	4,352	12,051	5,983	53,147	(36,896)	(295,096)	(203,163)
Transfers In/(Out)	(53,296)	(4,352)	(12,051)	(5,983)	(53,147)	36,896	295,096	203,163
Net Increase/(Decrease) in Fund Balance	-	-	-	-	-	-	-	-

Note : Bookstores operations at both the Geauga and Trumbull campuses are not run by the university.

Budget	<u>Kent Campus</u>	<u>Regional Campuses</u>	<u>KSUCPM</u>	<u>Total University</u>
Unrestricted E&G	425,322,700	115,013,393	15,395,742	555,731,835
Auxiliaries	86,793,903	5,575,000	-	92,368,903
Total	512,116,603	120,588,393	15,395,742	648,100,738

FAQ:

1. What is the state appropriation as a percentage of the unrestricted operating budget?

	<u>Kent Campus</u>	<u>Regional Campuses</u>	<u>KSUCPM</u>	<u>Total University</u>
State Appropriations	102,082,300	32,199,203	-	134,281,503
As a % of Unrestricted E&G Budget	24.0%	28.0%	0.0%	24.2%
As a % of Total Unrestricted Operating Budget	19.9%	26.7%	0.0%	20.7%

2. What are the costs of salaries and benefits as a percentage of the unrestricted E&G operating budget ?

	<u>Kent Campus</u>	<u>Regional Campuses</u>	<u>KSUCPM</u>	<u>Total University</u>
Salaries and Benefits	277,549,327	74,922,405	6,702,593	359,174,325
As a % of Unrestricted E&G Expenditures	74.8%	67.0%	51.1%	72.4%
As a % of Unrestricted E&G Budget (including transfers)	65.3%	65.1%	43.5%	64.6%

3. What is the Fall semester enrollment on an FTE basis?

	Fall14	Fall13	Fall12	Fall 2011	Fall 2010
	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Kent Campus	23,578	23,136	23,183	23,072	21,861
KSUCPM	620	561	618	-	-
Regional Campuses	9,363	10,066	10,681	11,026	11,213
Total	33,561	33,763	34,482	34,098	33,074
Kent Campus % Change	1.9%	-0.2%	0.5%	5.5%	
KSUCPM % Change	10.5%	-9.2%	n/a	n/a	
Regional Campuses % Change	-7.0%	-5.8%	-3.1%	-1.7%	
Total	-0.6%	-2.1%	1.1%	3.1%	

Note: One FTE = 15 credit hours

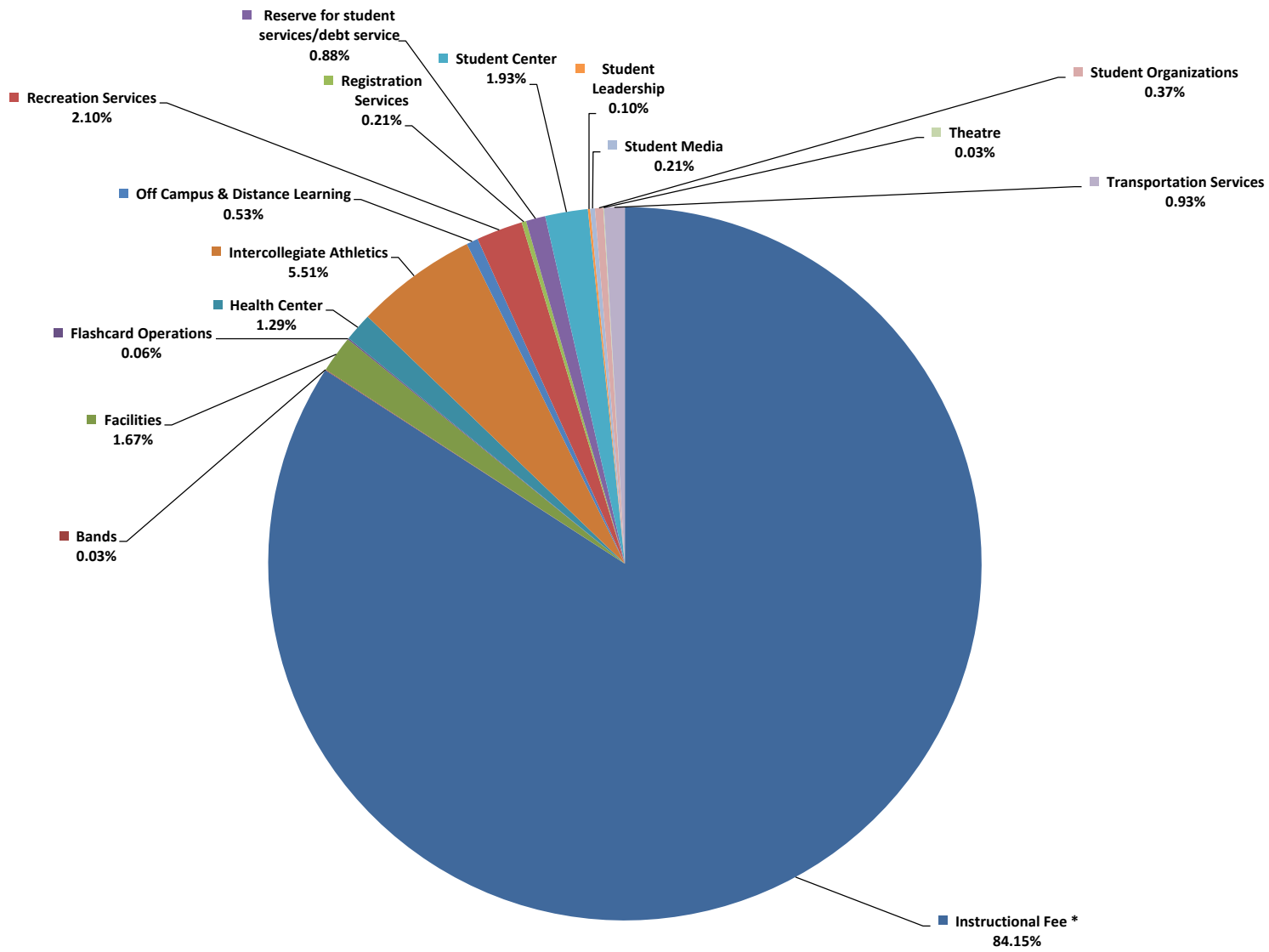
Source of FTE: Official 15th Day data from RPIE

4. How are tuition revenues at the Kent Campus allocated ?

<u>Description</u>	<u>FY15 Amount</u>	<u>% of Total</u>
Instructional Fee *	220,029,020	84.15%
General Fee **		
Bands	83,940	0.03%
Facilities	4,375,050	1.67%
Flashcard Operations	157,660	0.06%
Health Center	3,361,100	1.29%
Intercollegiate Athletics	14,418,300	5.51%
Off Campus & Distance Learning	1,387,390	0.53%
Recreation Services	5,495,230	2.10%
Registration Services	543,970	0.21%
Reserve for student services/debt service	2,295,440	0.88%
Student Center	5,051,830	1.93%
Student Leadership	270,580	0.10%
Student Media	561,990	0.21%
Student Organizations	976,190	0.37%
Theatre	83,940	0.03%
Transportation Services	<u>2,443,390</u>	<u>0.93%</u>
Total General Fee	<u>41,506,000</u>	<u>15.85%</u>
Grand Total	<u>261,535,020</u>	<u>100.00%</u>

* Instructional fees are used to support faculty teaching costs and other expenses that an instructional department incurs. Instructional fees are also used for other operating expenses, such as student service areas (e.g., Registrar's, Student Financial Aid, Bursar's, Campus Life), administrative operations (e.g., personnel, business functions, fundraising), academic administration (e.g., library, deans' offices), technology infrastructure, services and support (e.g., University's telecommunications network and internet, computer labs, FlashLine), upkeep and repair of the University's property (including grounds and buildings), scholarships for students, utility costs (e.g., water, sewer, electricity, natural gas), public safety (e.g., police department), public relations and marketing.

** The general fees are mainly used to support student services and operations. There's also a component that provides funding for facility needs and for investment in off campus and distance learning. Allocations of the general fee revenues are part of the University's annual budget building process.



5. What is the percentage assessed to the Regional Campuses for services provided by the Kent Campus?

The service charge is assessed as a percentage of revenues. The Tuscarawas campus is different due to the terms of the agreement between the University and the Tuscarawas County University Branch district.

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Tuscarawas Campus	10.0%	10.0%	9.5%	9.0%	9.0%
All other campuses	14.0%	14.0%	13.0%	12.0%	11.0%

6. What is the percentage assessed to the College of Podiatric Medicine for services provided by the Kent Campus?

The service charge is assessed as a percentage of revenues.

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
KSUCPM	14%	7%	0%

7. What activity is included in the "Transfers" category?

Transfers move resources from one fund to another. A fund is an accounting entity established to separately account for revenue and expenses. Transfers are used instead of recording revenue or expense for the movement of resources.

As an example, portions of tuition are used to support student-centered operations. Many of these operations are considered auxiliary operations meaning that they furnish goods or services to the University community and sometimes the general public. Fees are assessed for the good or service. A specific example is Recreation Services. The portion of tuition revenue received to assist in supporting Recreation Services is recorded as a transfer from the University's general fund to the Recreation Services fund. Revenues and expenses for Recreation Services are recorded in a separate fund.

Another example is transferring resources from the University's general fund to the separate fund used to pay debt service on bond issuances.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<u>Kent Campus Educational and General Current Resources</u>					
State Appropriation	<u>104,285,300</u>	<u>93,621,500</u>	<u>96,805,200</u>	<u>104,648,800</u>	<u>102,082,300</u>
Student Fees					
Tuition	213,445,870	235,498,820	249,041,630	254,328,710	261,535,020
Tuition Surcharge	20,669,100	23,812,300	29,236,575	32,872,390	35,068,840
Dissertation I	417,300	579,900	814,260	861,370	984,400
Dissertation II	171,300	179,100	181,950	185,730	199,500
Thesis II	54,400	51,400	47,870	54,000	57,900
Program Fees					
<u>Undergraduate</u>					
AED	50,000	119,700	112,000	115,000	119,389
ARTS	-	409,000	350,000	350,000	350,000
BUS	250,000	454,410	459,000	510,000	510,000
CCI	98,500	248,040	280,000	280,000	250,000
EHHS	250,000	370,300	370,300	410,000	410,000
Honors College	-	210,000	210,000	210,000	210,000
Nursing	131,200	256,200	222,200	230,000	200,000
Public Health	-	-	-	96,345	99,787
<u>Graduate</u>					
Business - MBA	-	169,000	169,000	110,000	110,000
Financial Engineering - MSFE	216,000	324,000	108,000	-	-
Public Health	-	-	-	66,031	88,200
Course and Other Fees					
<u>Applied Engineering, Sustainability and Technology</u>					
Aeronautics Program	1,700,000	1,800,000	1,700,000	2,300,000	2,500,000
Dean AEST	60,000	66,000	68,000	58,000	50,000
<u>Architecture & Environmental Design</u>					
Architecture & Environmental Design	60,800	60,800	150,000	182,000	201,665
<u>Arts</u>					
Art	189,500	160,000	175,825	150,000	156,000
Blossom Art	5,238	7,689	7,500	4,900	6,525
Blossom Music	-	32,000	-	-	-
Fashion Design & Merchandising	70,000	85,000	85,000	94,000	105,000
Music	100,000	91,600	100,000	95,000	100,000
Music Embanet	-	-	340,000	325,000	350,000
Theatre	20,000	18,000	20,000	20,000	20,000
<u>Arts & Sciences</u>					
Anthropology	6,667	6,667	6,667	6,209	6,209
Biological Sciences	87,136	87,136	87,136	94,434	94,434
Chemistry & Biochemistry	69,129	69,129	69,129	93,913	93,913
Computer Science	33,078	33,078	33,078	36,764	50,000
Dean Arts & Sciences	800	800	800	-	-
English	58,000	58,000	58,000	36,658	31,658
English as a Second Language	-	-	-	-	400,000
Geography	2,020	2,020	2,020	26,388	26,388
Geology	5,600	5,600	5,600	12,685	12,685
Mathematical Science	253,166	253,166	253,166	326,165	316,165
MFA-Creative Writing	63,430	63,430	63,430	11,828	11,828
Modern & Classical Languages	1,350	1,350	1,350	1,575	1,575
Physics	7,167	7,167	7,167	31,323	31,323
Sociology	-	-	-	3,015	3,015

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<u>Business Administration</u>					
EMBA	593,617	600,000	620,000	550,000	550,000
Entrepreneurship programs	-	-	20,500	20,000	20,000
Management & Information Systems	-	-	-	13,000	13,000
<u>Communication and Information</u>					
Communication Studies	58,000	55,000	60,000	65,000	65,000
Journalism and Mass Communication	60,000	60,000	50,000	35,000	30,000
Library & Information Science	-	-	1,000	-	2,000
Online Public Relations Masters	-	-	210,000	350,000	400,000
Visual Communication Design	40,000	50,000	60,000	50,000	50,000
<u>Education, Health and Human Services</u>					
Admin Affairs & Graduate Education	43,000	-	-	-	-
Foundation, Leadership, & Admin	-	10,000	10,000	27,000	27,000
Health Sciences	-	6,000	7,000	24,000	24,000
Lifespan Dev & Educ Sciences	-	-	7,000	13,000	13,000
Teaching, Learning, & Curr Studies	-	35,000	35,000	27,000	27,000
<u>Nursing</u>					
Nursing	320,800	327,500	332,200	340,000	300,000
<u>Public Health</u>					
Environmental Health Sciences	-	-	-	12,000	12,000
<u>Other</u>					
Admission Fees	550,000	560,000	585,000	620,000	720,000
Arts Program Support	-	-	400,000	400,000	400,000
Bursar's fees	470,813	470,848	490,847	490,867	490,941
Dean A&S	-	-	-	20,000	6,000
Dean AEST	-	-	-	-	1,000
Destination Kent State	360,000	400,000	500,000	600,000	600,000
DL/Pedagogical Support	-	750,000	1,500,000	1,500,000	2,125,000
Graduate Studies Application Fee	50,000	50,000	50,000	100,000	150,000
Office of Global Education	100,000	125,000	200,000	250,000	250,000
Registrar's Fees	40,000	40,000	20,000	20,000	20,000
Transfer Center	-	-	8,000	20,000	-
Transfer Kent State	-	-	-	-	22,000
University Registrar's Office	-	-	8,000	7,000	-
Total Student Fees	<u>241,232,981</u>	<u>269,130,150</u>	<u>290,011,200</u>	<u>300,143,300</u>	<u>311,079,360</u>
Temporary Investment Income	<u>6,300,000</u>	<u>6,300,000</u>	<u>6,300,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
Recovery of Indirect Costs	<u>3,900,000</u>	<u>4,100,000</u>	<u>4,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>
<u>Other Income</u>					
Academic Affairs Division					
<u>Applied Engineering, Sustainability and Technology</u>					
Aeronautics Program	-	-	-	15,000	16,000
Dean AEST	5,000	5,000	5,000	10,000	12,000
<u>Architecture & Environmental Design</u>					
Architecture & Environmental Design	-	-	-	55,000	30,000

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Arts					
Art	7,500	18,300	-	-	12,000
Blossom Art	550	-	-	-	-
Blossom Music	79,700	5,700	59,000	54,000	60,000
Blossom Theatre	455,000	454,000	465,000	440,000	450,000
Fashion Design & Merchandising	30,000	81,075	80,000	79,500	75,000
Marching Band	-	-	6,000	-	5,000
Music	35,000	30,140	25,500	24,600	20,000
New York City Studio	-	-	-	-	75,000
The Kent State University Museum	92,750	92,750	92,750	92,750	92,750
Theatre	-	3,000	7,000	7,000	7,000
Arts & Sciences					
Biological Sciences	2,289	2,289	2,289	200	200
Biological Sciences Research	202	-	-	500	500
Biomedical Science/Cleve Clinic Doc	-	-	-	1,000	1,000
Chemical Physics	-	-	-	6,431	11,000
Chemistry & Biochemistry	2,396	2,396	2,396	2,500	2,500
Dean Arts & Sciences	7,958	7,958	7,958	-	-
English	1,865	1,865	1,865	1,865	3,000
English as a Second Language	-	-	-	60,000	65,000
Geography	2,405	2,405	2,405	350	350
Geology	-	-	-	3,000	1,000
Jewish Studies Program	-	-	-	30,000	30,000
Justice Studies	167	-	-	-	-
Mathematical Science	48,031	48,031	48,031	1,500	1,500
Modern & Classical Languages	798	798	798	650	650
Pan-African Studies	1,480	1,480	1,480	2,327	3,000
Philosophy	25	-	-	-	-
Physics Planetarium	41,350	41,350	41,350	-	-
Political Science	259	259	259	259	259
Psychology	14,000	14,000	14,000	2,640	2,000
Sociology	272	272	272	-	-
Wick Poetry Center	124,302	124,302	124,302	124,302	124,302
Business Administration					
Accounting	-	9,000	10,000	20,000	20,000
Business Administration Computing Lab	14,700	12,000	12,000	12,000	12,000
Dean Business Administration	100,000	100,000	100,000	100,000	100,000
Economics	9,000	9,000	-	-	-
Finance	12,500	12,500	8,000	8,000	8,000
Graduate Programs Office	-	-	90,000	-	-
Management & Information Systems	-	10,000	10,000	-	-
Marketing and Entrepreneurship	26,500	26,500	5,000	-	-
Communication and Information					
Glyphix	3,000	3,000	-	-	-
Journalism and Mass Communication	70,000	70,000	70,000	60,000	-
Information Architecture & Knowledge	-	-	-	40,000	40,000
Library & Information Science	40,000	40,000	40,000	-	-
Teleproductions	-	-	-	100,000	100,000

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<u>Education, Health and Human Services</u>					
Admin Affairs & Graduate Education	-	40,000	40,000	20,000	20,000
Ameritech K-12 Classroom	57,000	50,000	55,000	55,000	55,000
Center For International & Intercul	-	-	30,000	90,000	90,000
Dean Education Health & Human Svcs	-	-	-	4,000	4,000
Health Sciences	-	-	20,000	20,000	20,000
Research and Evaluation Bureau	-	-	10,000	10,000	10,000
<u>Nursing</u>					
College Of Nursing	7,500	17,700	5,500	40,000	50,000
<u>Public Health</u>					
Dean College of Public Health	-	79,670	-	175,000	-
<u>Other</u>					
University Press - Sales	391,841	391,841	391,841	391,841	391,841
Total Academic Affairs Division	1,685,340	1,808,581	1,884,996	2,161,215	2,021,852
Information Services Division					
Customer Support	45,000	35,000	25,500	3,110	1,125
Educational Technology Support	1,500	1,215	-	-	-
Enterprise Support & Applic Svcs	25,000	25,000	25,000	-	-
IS Administrative Support	25,000	21,000	22,000	9,205	5,500
Tech Spot - PC Repair Service	63,000	80,000	90,000	90,000	90,000
Total Information Services	159,500	162,215	162,500	102,315	96,625
Other					
Administrative Service Charge	275,000	275,000	275,000	275,000	275,000
Bookstore Operations	500,000	500,000	500,000	500,000	500,000
Other - Miscellaneous	67,349	67,404	67,404	67,470	67,563
Total Other Income	2,687,189	2,813,200	2,889,900	3,106,000	2,961,040
Total Kent Campus Educational and General Current Resources	358,405,470	375,964,850	400,206,300	417,098,100	425,322,700

<u>Expenditure Category</u>	<u>Kent Campus</u>	<u>% of Total</u>
Salaries and Wages	200,004,319	53.9%
Benefits	77,545,008	20.9%
Supplies	12,323,882	3.3%
Student Aid	42,111,653	11.4%
Utilities	10,285,277	2.8%
Equipment	5,833,411	1.6%
Other Operating Expenditures:		
Travel	2,936,591	0.8%
Business-Related Hospitality	816,605	0.2%
Duplicating & Printing	1,723,234	0.5%
Telecommunications & Networking	3,764,877	1.0%
Telecomm Lines & IP Addresses	1,231,381	0.3%
Postage & Freight	740,233	0.2%
Other Information & Communication	2,355,052	0.6%
Maintenance & Repairs	2,795,214	0.8%
Rentals	1,452,511	0.4%
Misc Current Expenditures *	5,192,219	1.4%
Total Other Operating Expenditures	<u>23,007,917</u>	<u>6.2%</u>
Grand Total	<u><u>371,111,467</u></u>	<u><u>100.0%</u></u>
<hr/>		
<i>Salaries, Benefits, Scholarships, Utilities</i>	<u><u>329,946,257</u></u>	<u><u>88.9%</u></u>

* Examples in this category include audit and legal fees, property and casualty insurance, bank fees, and professional fees.

Kent State University
 Kent Campus
 Original Budget - Unrestricted Educational and General Funds
 Summary of Expenditures by Function and by Classification
 Fiscal Years 2015

Description	Salaries & Wages	Benefits (1)	Other Expenditures	Scholarships	Total
Instruction and Departmental Research	115,052,502	42,881,467	9,798,821	-	167,732,790
Separately Budgeted Research	1,264,285	848,586	131,457	-	2,244,328
Public Service	650,611	275,511	417,303	-	1,343,425
Academic Support	24,896,245	9,136,798	15,313,229	-	49,346,272
Student Services	11,062,867	4,858,661	5,146,878	-	21,068,406
Institutional Support	36,632,007	13,583,156	8,720,758	-	58,935,921
Operation & Maintenance of Plant	10,445,802	5,960,829	12,527,841	-	28,934,472
Scholarship & Fellowships	-	-	-	41,505,853	41,505,853
Total	200,004,319	77,545,008	52,056,287	41,505,853	371,111,467

(1) Budget pools for benefits and telecommunication expenses were allocated to the various functional areas by classification based on prior year actual expenses.

All units, including those in Responsibility Centers, receive central funding for employee tuition benefits and for telecommunication line/equipment expenses. Units not in Responsibility Centers also receive budget support for remaining employee benefits and service achievement awards. Budget support is provided monthly as expenses are incurred.

Kent State University
Original Budget - Unrestricted Educational and General Funds
Kent Campus
Summary of Expenditures by Function
Fiscal Years 2011 - 2015

Description	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Instruction and Departmental Research	150,373,657	152,901,049	159,098,269	162,951,226	167,732,790
Separately Budgeted Research	2,365,612	2,323,201	2,206,211	2,848,678	2,244,328
Public Service	1,423,422	1,439,847	1,523,193	1,549,817	1,343,425
Academic Support	39,097,374	43,291,325	43,984,839	46,662,928	49,346,272
Student Services	17,871,922	20,668,319	19,273,503	19,974,823	21,068,406
Institutional Support	52,924,429	54,598,813	59,860,139	60,290,314	58,935,921
Operation & Maintenance of Plant	27,044,321	28,469,554	27,857,998	28,396,299	28,934,472
Scholarship & Fellowships	26,834,208	28,902,746	31,392,453	35,855,853	41,505,853
Total	317,934,945	332,594,854	345,196,605	358,529,938	371,111,467

Budget pools for benefits and telecommunication expenses were allocated to the various functional areas by classification based on prior year actual expenses.

All units, including those in Responsibility Centers, receive central funding for employee tuition benefits and for telecommunication line/equipment expenses. Units not in Responsibility Centers also receive budget support for remaining employee benefits and service achievement awards. Budget support is provided monthly as expenses are incurred.

	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Salaries and Wages					
61010 Unclassified	52,690,987	56,649,272	60,495,742	65,123,078	70,616,971
61100 Classified	23,478,374	23,322,629	23,348,757	23,844,245	23,974,588
61210 Faculty-FT	65,649,293	67,201,552	68,992,085	70,178,584	73,595,713
61215 Faculty-PT	9,667,470	9,666,803	11,430,247	11,193,500	9,417,732
61310 Summer	6,383,853	6,268,638	6,580,797	7,142,114	6,539,942
61410 Graduate Asst	8,072,580	9,281,807	10,845,843	10,875,164	11,909,696
61510 Teaching Fellows	1,275,460	986,089	-	-	-
61610 Students	3,197,827	3,436,665	3,671,781	3,782,144	3,949,677
Total Salaries and Wages	170,415,844	176,813,455	185,365,252	192,138,829	200,004,319
Benefits					
62000 Benefits	55,100,963	58,323,590	60,980,909	62,666,950	68,848,342
62300 Grad Asst Tuition Benefits	7,368,941	7,580,165	7,986,190	8,415,869	8,373,453
62400 Grad Asst Insurance	27,833	23,633	21,902	310,526	323,213
62500 Early Retire Bd Pool	1,387,130	38,722	-	-	-
Total Benefits	63,884,867	65,966,110	68,989,001	71,393,345	77,545,008
Current Expenditures					
71010 Travel	2,508,776	2,446,377	2,545,356	3,371,087	2,936,591
71200 Business-Related Hospitality	634,207	650,347	582,937	898,615	816,605
72010 Supplies	9,858,160	10,895,335	12,374,070	13,114,182	12,323,882
73010 Duplicating & Printing	1,771,231	1,768,470	1,517,394	1,720,086	1,723,234
73100 Telecommunications & Networking	3,972,737	4,081,329	3,822,178	3,675,534	3,764,877
73200 Telecomm Lines & IP Addresses	1,268,689	1,248,689	1,249,889	1,238,689	1,231,381
73300 Postage & Freight	835,499	923,499	886,342	814,791	740,233
73400 Other Information & Communication	2,152,926	2,762,466	2,509,700	2,540,672	2,355,052
74010 Maintenance & Repairs	3,832,508	3,244,494	3,065,488	2,972,713	2,795,214
74100 Rentals	1,401,230	1,330,294	1,451,756	1,556,668	1,452,511
75010 Utilities	10,702,264	10,792,264	10,274,185	10,354,635	10,285,277
76010 Student Aid	27,817,991	29,937,373	32,285,722	36,678,841	42,111,653
77010 Misc Current Expenditures	27,071,805	27,008,435	27,867,999	28,086,874	25,270,662
77030 Admin Service Charge	(12,748,531)	(14,887,879)	(16,587,809)	(19,376,481)	(20,959,773)
77200 Non-Payroll Personal Svc	344,615	500,892	687,890	811,261	881,330
Total Current Expenditures	81,424,107	82,702,385	84,533,097	88,458,167	87,728,729
Equipment					
78010 Equipment	2,210,127	7,112,904	6,309,255	6,539,597	5,833,411
Total Equipment	2,210,127	7,112,904	6,309,255	6,539,597	5,833,411
Total Expenditures	317,934,945	332,594,854	345,196,605	358,529,938	371,111,467

Kent State University
Original Expenditure Budget - Auxiliaries
Kent Campus
Fiscal Years 2011 - 2015

Description	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Airport	651,965	703,189	734,281	840,903	877,320
Flashcard Operations	546,947	423,595	390,865	333,843	334,924
Golf Course	594,741	580,000	538,892	534,165	525,000
Ice Arena	969,999	991,965	975,999	979,999	988,326
Intercollegiate Athletics	19,509,429	21,707,291	22,891,259	25,005,983	26,203,245
Kent Student Center Administration	4,005,827	4,030,312	4,234,770	4,112,433	4,116,867
Parking Services	2,461,675	2,444,220	2,491,827	2,546,618	2,575,597
Recreational Services	3,979,618	3,949,109	4,568,108	4,683,526	4,832,936
Residence Services	26,545,185	26,535,203	30,781,307	23,943,960	24,549,646
Supply Center (1)	61,903	-	-	-	-
Transportation Services	2,173,410	2,201,550	2,318,000	2,318,000	2,318,000
University Dining Services	19,803,800	21,739,931	23,157,839	24,951,903	26,036,233
University Health Services	4,171,240	4,382,687	4,459,294	4,281,367	4,632,560
Total	85,475,739	89,689,052	97,542,441	94,532,700	97,990,654

(1) Supply Center was eliminated as an auxiliary operation in August 2010 (Fiscal Year 2011).

Kent State University
Original Budget - Unrestricted Educational and General Funds
Regional Campuses
Summary of Expenditures by Function
Fiscal Years 2011 - 2015

Description	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Academic Support	11,811,764	12,001,130	11,416,460	11,987,964	11,237,857
Institutional Support	15,201,123	16,542,372	17,758,312	20,633,488	21,053,127
Instruction and Departmental Research	47,127,641	51,669,137	53,504,050	54,705,429	55,584,155
Operation & Maintenance of Plant	8,627,769	9,045,175	9,487,442	9,819,503	9,736,248
Public Services	92,000	82,500	70,000	65,000	6,500
Scholarship & Fellowships	1,917,292	2,439,077	2,826,616	3,905,162	3,905,162
Student Services	8,412,875	9,657,354	10,174,369	10,694,060	10,325,502
Total	93,190,464	101,436,745	105,237,249	111,810,606	111,848,551

Kent State University
 Original Budget - Unrestricted Educational and General Funds
 Regional Campuses
 Summary of Expenditures by Campus
 Fiscal Years 2011 - 2015

Campuses	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Kent State University at :					
Ashtabula Campus	12,838,952	13,823,290	14,339,316	15,342,216	14,768,074
East Liverpool Campus	6,791,961	7,186,843	7,247,443	7,316,014	7,476,636
Geauga Campus	8,395,422	10,767,858	11,204,872	12,666,846	13,413,443
Salem Campus	10,414,158	11,303,665	11,908,890	12,462,340	11,789,467
Stark Campus	25,937,347	27,548,666	28,620,098	29,941,950	31,132,691
Trumbull Campus	14,932,248	16,021,468	16,562,793	17,766,791	17,739,622
Tuscarawas Campus	12,928,376	13,824,955	14,393,837	15,339,449	14,553,618
Regional Campus Administration	952,000	960,000	960,000	975,000	975,000
Total	93,190,464	101,436,745	105,237,249	111,810,606	111,848,551

Description	Original Budget Fiscal Year 2011	Original Budget Fiscal Year 2012	Original Budget Fiscal Year 2013	Original Budget Fiscal Year 2014	Original Budget Fiscal Year 2015
Kent State University at :					
Ashtabula Campus-Bookstore	787,462	820,958	787,072	648,179	546,704
East Liverpool Campus-Bookstore	405,760	404,755	409,767	353,151	280,648
Salem Campus-Bookstore	628,947	629,377	639,257	600,122	412,949
Stark Campus-Bookstore	1,707,385	1,632,220	1,515,457	1,198,941	1,094,017
Stark Campus-Conference Center	1,600,809	1,668,802	1,673,517	1,725,185	1,646,853
Tuscarawas Campus-Bookstore	914,643	973,946	883,249	759,883	436,896
Tuscarawas Campus-Tuscarawas Performing Arts Center	<u>669,022</u>	<u>1,258,577</u>	<u>1,339,753</u>	<u>1,469,414</u>	<u>1,360,096</u>
Total	<u>6,714,028</u>	<u>7,388,635</u>	<u>7,248,072</u>	<u>6,754,875</u>	<u>5,778,163</u>

Note : Bookstores operations at both the Geauga and Trumbull campuses are not run by the university.