

# **BUDGET OVERVIEW**

## **EASTERN ILLINOIS UNIVERSITY**

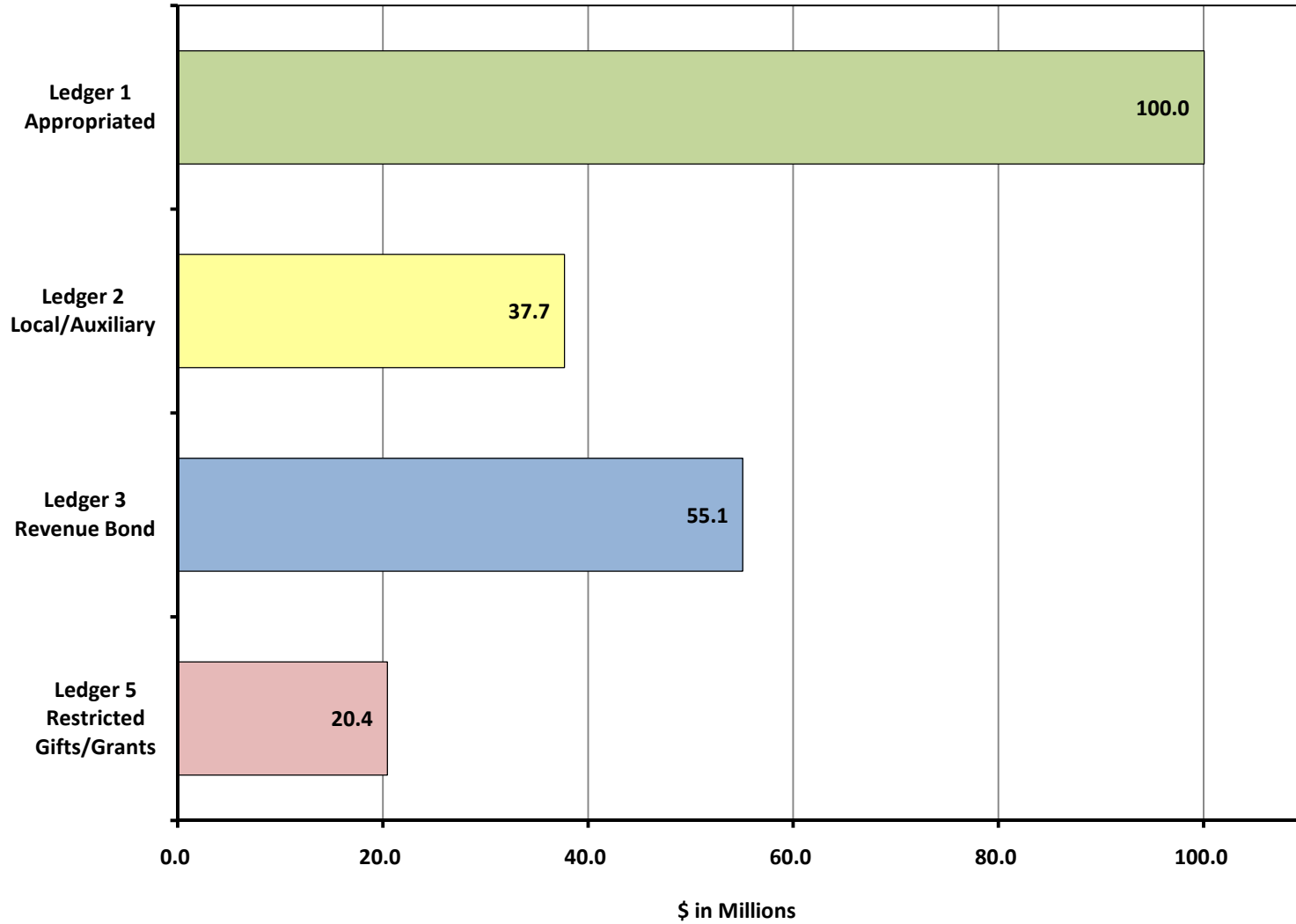
Presented to the  
Council on University Planning and Budget  
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**Eastern Illinois University**  
**Fund Accounting**

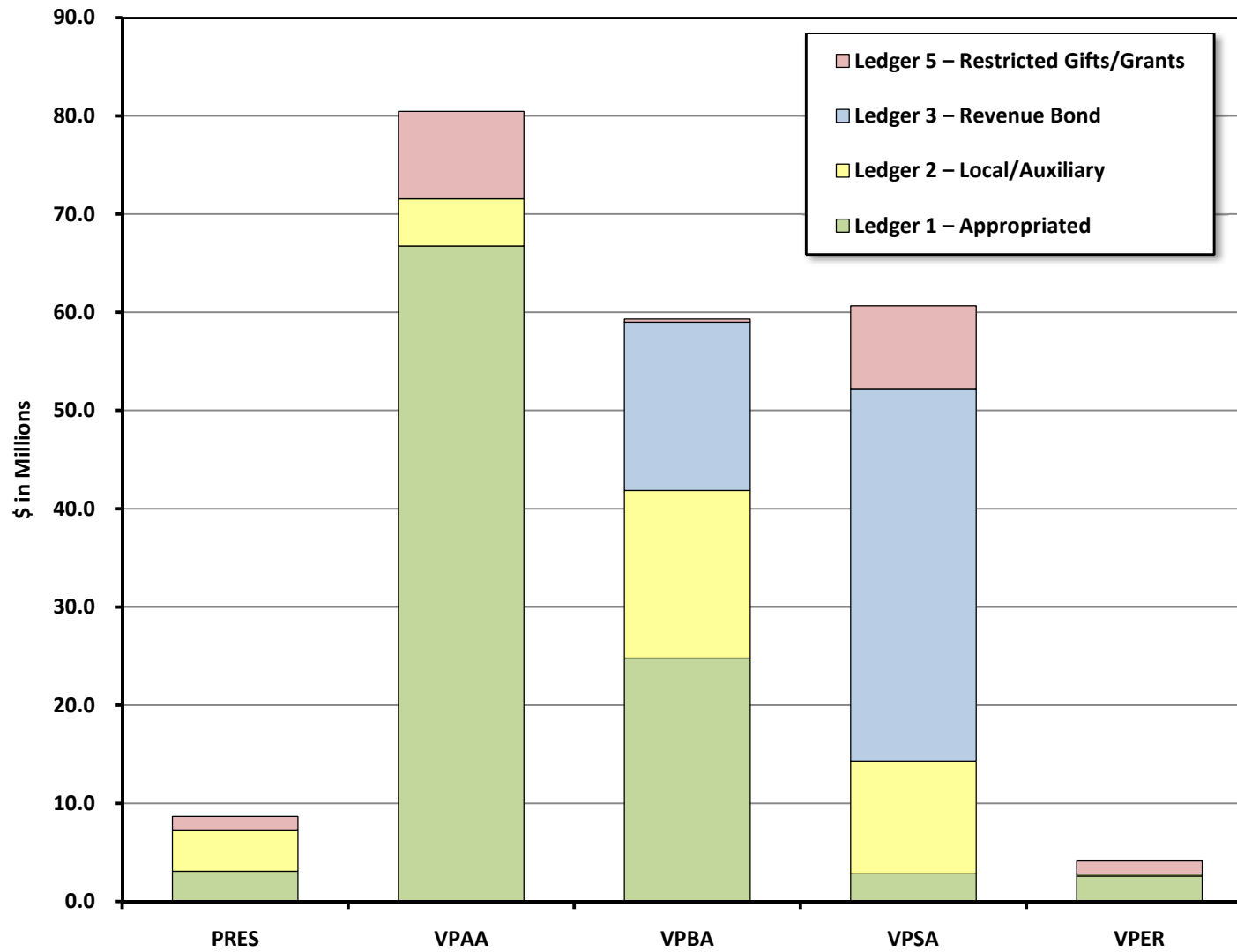
<b>Ledger 1</b>	<p><b>Appropriated</b></p> <ul style="list-style-type: none"> <li>• Funded from either general revenue (state tax dollars) or the University's income fund (mainly tuition dollars)</li> <li>• Funds typically must be spent during the fiscal year in which they are appropriated</li> </ul>
<b>Ledger 2</b>	<p><b>Local/Auxiliary</b></p> <ul style="list-style-type: none"> <li>• Funded from locally controlled, designated funds like student fees and ticket sales</li> <li>• A limited amount of these funds may be carried over from one fiscal year to the next</li> </ul>
<b>Ledger 3</b>	<p><b>Revenue Bond</b></p> <ul style="list-style-type: none"> <li>• Limited to areas that support bond-funded facilities (residence halls, MLK University Union, Student Recreation Center)</li> <li>• A portion of the revenues generated by these facilities are used to make bond payments and to maintain the facilities</li> </ul>
<b>Ledger 5</b>	<p><b>Restricted Gifts/Grants</b></p> <ul style="list-style-type: none"> <li>• Funded from grant agencies and donor gifts</li> </ul>
<b>Ledger 6</b>	<p><b>Foundation and Alumni Association</b></p> <ul style="list-style-type: none"> <li>• Endowment and earnings accounts primarily used for processing student scholarships</li> </ul>
<b>Ledger 7</b>	<p><b>Reserves</b></p> <ul style="list-style-type: none"> <li>• Various reserve funds for equipment and physical plant</li> <li>• A limited amount of appropriated, local/auxiliary and revenue bond funds may be used to fund these reserves</li> </ul>

**Eastern Illinois University  
FY08 Expenditures Breakdown by Type of Funds**



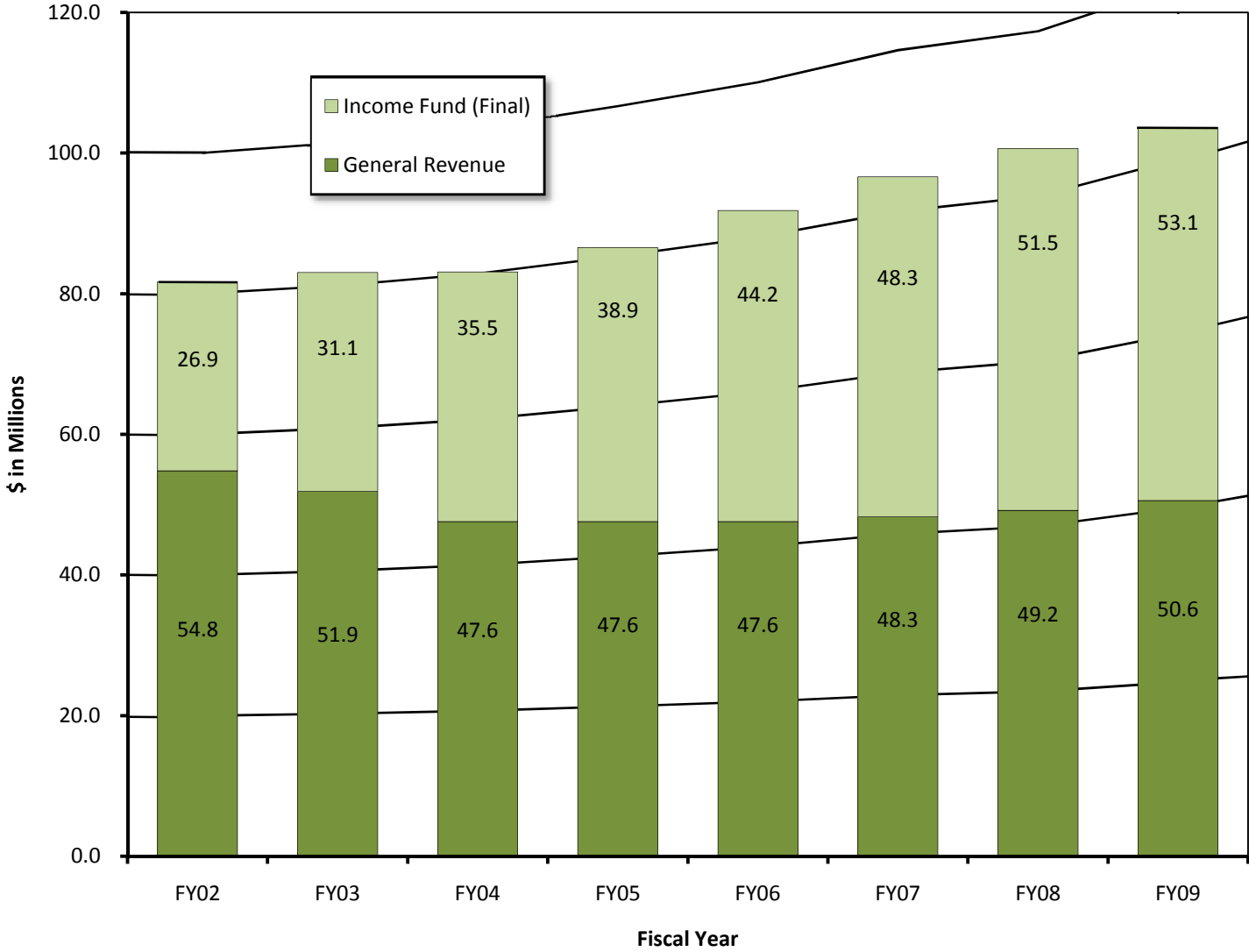
Source: Data from EIU Banner system

### Eastern Illinois University FY08 Expenditures Breakdown for VP Areas



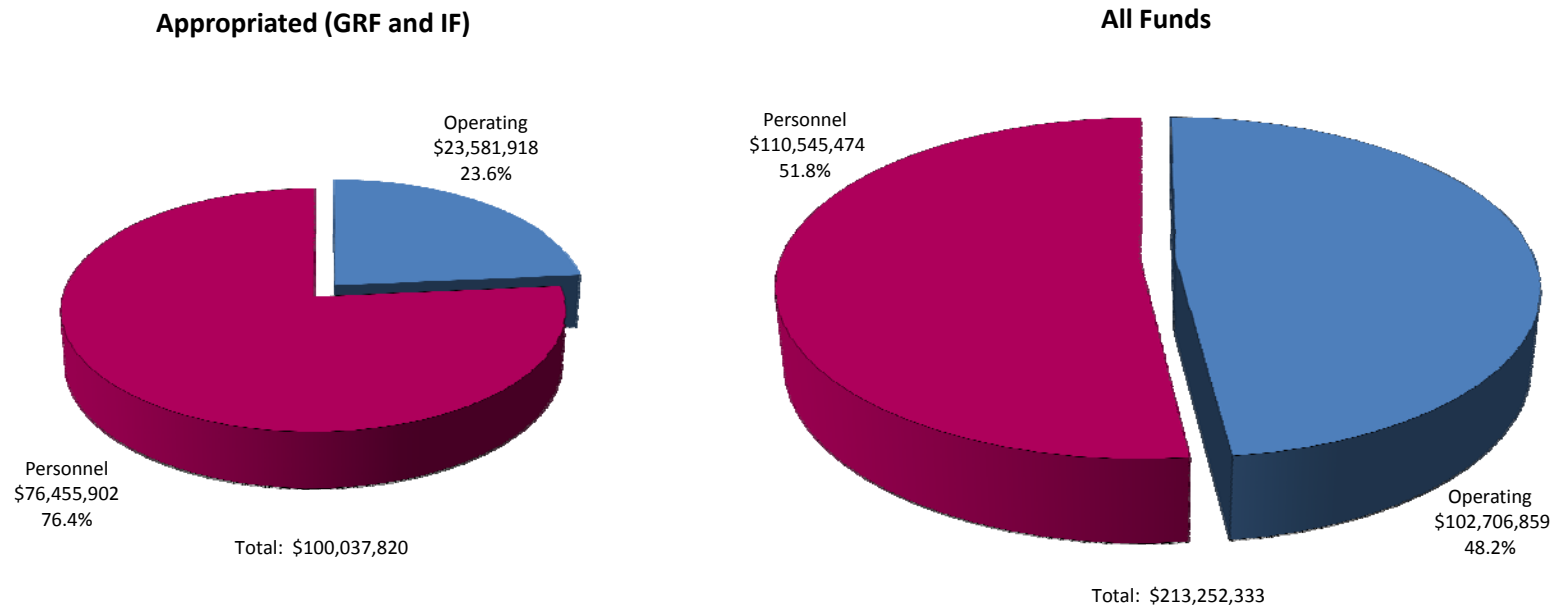
Source: Data from EIU Banner system

**Eastern Illinois University  
General Revenue and Income Fund by Fiscal Year**



Source: RAMP Historical Data and CPI-U inflation rates (FY09 figures from RAMP Budget Request)

## Eastern Illinois University FY08 Personnel and Operating Expenditures



Source: Data from EIU Banner system