



OPERATING BUDGET

2021-2022

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University 2021-22 Consolidated Operating Budget Narrative

The operating budget process is designed to link strategic planning with operational planning and illustrate the operating needs of the university. The annual planning process includes the creation of numerous financial scenarios based on a variety of assumptions and planning parameters. These planning parameters are discussed at numerous levels of the organization. The process includes current projections for enrollment, tuition, other revenue, and expenditures for the fiscal year. The planning cycle focuses on the next two to five years depending on the level of certainty surrounding planning assumptions. Divisional planning includes aligning resources with university strategic planning. The planning process begins in the fall semester with budget development scheduled throughout the spring semester.

Upon completion of the financial planning process and budget development, a proposed executive summary of the operating budget is presented to the President of Central Michigan University (CMU) and upon his recommendation approved by the Board of Trustees in June. The divisions/departments are informed of the approved budget and a detailed operating budget is shared with the campus community. The operating budget includes planned revenue and expenditures for all general fund and auxiliary (non-general fund) operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget of the university.

The operating budget includes several schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 and 10 through 25 reflect the revenue and expenditures by center.

The consolidated budget aggregates \$435,126,007 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2021-22.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	COMPUTING SUPPORT	PUBLIC BROADCASTING	TELECOM	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TICKET CENTRAL & EVENTS CENTER OPERATIONS	TOTAL
REVENUES													
TUITION, ROOM, & BOARD	213,178,255	-	-	40,146,946	-	-	-	-	-	-	-	-	253,325,201
STATE APPROPRIATIONS	89,484,800	-	-	-	-	-	-	-	-	-	-	-	89,484,800
DEPARTMENTAL REVENUE	31,664,027	-	1,955,000	14,541,401	8,375,427	977,699	359,500	-	1,363,768	887,362	469,674	25,000	60,618,858
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,354,750	-	-	4,305,692	13,706,140	-	-	-	-	19,366,582
TOTAL REVENUES	337,127,082	-	1,955,000	56,643,097	8,375,427	977,699	4,665,192	13,706,140	1,363,768	887,362	469,674	25,000	426,195,441
EXPENDITURES													
FACULTY & STAFF SALARIES	143,082,662	1,251,784	168,421	7,296,691	6,547,212	4,561,584	1,664,284	698,570	1,969,827	285,672	656,849	-	168,183,556
OTHER COMPENSATION	11,282,016	910,917	110,191	4,872,684	1,032,185	2,650,096	412,662	300,000	215,016	192,524	250,000	-	22,228,291
BENEFITS	66,967,165	587,337	101,391	3,535,938	2,712,078	2,038,928	785,799	362,939	944,959	183,629	324,211	-	78,544,374
COST OF GOODS SOLD	-	-	-	12,721,772	-	-	-	-	-	-	-	-	12,721,772
SUPPLIES, EQUIPMENT, & OVERHEAD	81,221,721	8,943,544	201,038	17,892,064	13,790,349	1,714,250	3,237,349	11,309,015	599,675	225,537	66,125	95,334	139,296,001
DEBT SERVICE	1,615,960	2,677,767	-	5,426,727	1,841,915	-	-	-	-	-	-	-	11,562,369
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	7,956,881	(14,371,349)	-	6,414,468	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	314,882,691	-	581,041	58,160,344	25,923,739	10,964,858	6,100,094	12,670,524	3,729,477	887,362	1,297,185	95,334	435,292,649
TRANSFERS													
TRANSFERS IN / (OUT):													
SUBSIDIES	(30,752,158)	-	-	-	17,548,312	9,987,159	1,434,902	(674,218)	585,849	-	1,799,820	70,334	-
HEERF III FUNDING	-	-	-	6,183,399	-	-	-	-	-	-	-	-	6,183,399
GENERAL FUND	8,507,767	-	(510,959)	(3,045,552)	-	-	-	(361,398)	1,779,860	-	(972,309)	-	5,397,409
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(22,244,391)	-	(1,373,959)	1,517,247	17,548,312	9,987,159	1,434,902	(1,035,616)	2,365,709	-	827,511	70,334	9,097,208
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC CENTERS																
BUSINESS ADMINISTRATION	32,310,640	-	131,600	32,442,240	12,559,726	1,092,122	80,764	4,794,974	18,527,586	-	861,389	-	19,388,975	(13,053,265)	-	
THE ARTS & MEDIA	19,064,195	-	91,065	19,155,260	8,042,343	1,236,522	130,550	4,020,148	13,429,563	-	731,303	-	14,160,866	(4,994,394)	-	
EDUCATION & HUMAN SERVICES	32,220,583	-	502,655	32,723,238	9,382,791	2,280,547	172,604	4,723,156	16,559,098	-	1,042,304	-	17,601,402	(15,121,836)	-	
HEALTH PROFESSIONS	31,864,836	-	437,000	32,301,836	10,804,281	1,953,803	58,659	5,644,218	18,460,961	-	459,149	-	18,920,110	(13,381,726)	-	
LIBERAL ARTS & SOCIAL SCIENCES	41,780,740	-	93,410	41,874,150	14,476,540	1,275,831	798,926	6,619,049	23,170,346	-	873,825	-	24,044,171	(17,829,979)	-	
MEDICINE	20,213,142	-	11,195,846	31,408,988	11,027,268	4,641,729	2,707,571	5,300,277	23,676,845	-	6,091,387	-	29,768,232	(1,640,756)	-	
SCIENCE & ENGINEERING	34,390,056	-	413,750	34,803,806	16,701,423	2,443,061	267,339	8,226,374	27,638,197	-	1,181,625	-	28,819,822	(5,983,984)	-	
ACADEMIC CENTERS SUBTOTAL	211,844,192	-	12,865,326	224,709,518	82,994,372	14,923,615	4,216,413	39,328,196	141,462,596	-	11,240,982	-	152,703,578	(72,005,940)	-	
QUASI-ACADEMIC CENTERS																
HONORS, FYE & NEUROSCIENCE	1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	1,428,418	141,740	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	1,428,418	141,740	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	213,130,870	-	12,865,326	225,996,196	83,381,933	15,069,177	4,558,413	39,683,361	142,692,884	-	11,439,112	-	154,131,996	(71,864,200)	-	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	-	-	45,500	45,500	51,000	9,923,446	868,341	4,752,744	15,595,531	-	2,275,324	-	17,870,855	17,825,355	-	
CHARTER SCHOOLS	-	-	6,692,060	6,692,060	-	-	3,799,792	-	3,799,792	-	2,656,141	736,127	7,192,060	500,000	-	
LIBRARY	47,385	-	9,000	56,385	1,228,055	1,499,218	270,055	1,301,258	4,298,586	-	3,630,815	-	7,929,401	7,873,016	-	
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,414,888	1,436,098	56,778	1,827,985	4,735,749	-	979,376	-	5,715,125	5,625,125	-	
STUDENT RECRUITMENT & RETENTION	-	118,019	1,442,200	1,560,219	-	7,047,990	455,303	3,560,171	11,063,464	-	2,973,689	-	14,037,153	12,476,934	-	
SCHOLARSHIPS & FINANCIAL AID	-	1,884,800	-	1,884,800	-	-	-	-	-	-	44,223,715	-	44,223,715	42,338,915	-	
STUDENT AFFAIRS	-	-	-	-	524,701	1,375,711	134,848	944,926	2,980,186	-	976,601	-	3,956,787	3,956,787	-	
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,825,127	349,355	3,356,201	9,530,683	-	10,556,719	-	20,087,402	19,556,192	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,286,540	238,058	1,073,434	3,598,032	-	276,820	-	3,874,852	3,682,052	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	3,764,464	93,895	2,073,935	5,932,294	-	2,286,481	-	8,218,775	6,618,775	-	
HUMAN RESOURCES	-	-	-	-	-	1,271,909	25,472	616,646	1,914,027	-	176,801	-	2,090,828	2,090,828	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	285,693	7,686	101,123	394,502	-	212,159	-	606,661	606,661	-	
PRESIDENT'S OFFICE	-	114,833	-	114,833	24,562	4,138,549	175,612	1,862,588	6,201,311	-	6,827,216	-	13,028,527	12,913,694	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,483,601	248,408	1,161,693	3,893,702	-	264,098	-	4,157,800	4,157,800	-	
CENTRAL ADMINISTRATION	-	87,367,148	10,995,931	98,363,079	-	50,000	-	4,651,100	4,701,100	-	11,313,745	(8,254,091)	7,760,754	(90,602,325)	-	
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,251,784	910,917	587,337	2,750,038	-	(2,750,038)	-	-	-	-	
SERVICE CENTERS SUBTOTAL	47,385	89,484,800	21,598,701	111,130,886	3,243,206	42,640,130	7,634,520	27,871,141	81,388,997	-	86,879,662	(7,517,964)	160,750,695	49,619,809	-	
AUXILIARY CENTERS																
PARKING SERVICES	-	-	1,955,000	1,955,000	-	168,421	110,191	101,391	380,003	-	201,038	-	581,041	(1,373,959)	-	
TELECOM	-	-	13,706,140	13,706,140	-	698,570	300,000	362,939	1,361,509	-	11,033,800	275,215	12,670,524	(1,035,616)	-	
RESIDENCES & AUXILIARY SERVICES	-	-	56,643,097	56,643,097	-	7,296,691	4,872,684	3,535,938	15,705,313	12,721,772	24,524,641	5,208,618	58,160,344	1,517,247	-	
EVENTS & CONFERENCE SERVICES	-	-	887,362	887,362	-	285,672	192,524	183,629	661,825	-	225,537	-	887,362	-	-	
AUXILIARY CENTERS SUBTOTAL	-	-	73,191,599	73,191,599	-	8,449,354	5,475,399	4,183,897	18,108,650	12,721,772	35,985,016	5,483,833	72,299,271	(892,328)	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS	-	-	8,375,427	8,375,427	3,317,016	3,230,196	1,032,185	2,712,078	10,291,475	-	13,858,296	1,773,968	25,923,739	17,548,312	-	
COMPUTING SUPPORT	-	-	977,699	977,699	-	4,561,584	2,650,096	2,038,928	9,250,608	-	1,714,250	-	10,964,858	9,987,159	-	
WCMU PUBLIC MEDIA	-	-	4,530,192	4,530,192	-	1,642,137	366,171	794,131	2,802,439	-	3,131,013	-	5,933,452	1,403,260	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,363,768	1,363,768	1,020,900	948,927	215,016	944,959	3,129,802	-	353,233	246,442	3,729,477	2,365,709	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	25,000	25,000	-	-	-	-	-	-	95,334	-	95,334	70,334	-	
UNIVERSITY RECREATION	-	-	469,674	469,674	47,297	609,552	250,000	324,211	1,231,060	-	66,125	-	1,297,185	827,511	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	15,741,760	15,741,760	4,385,213	10,992,396	4,513,468	6,814,307	26,705,384	-	19,218,251	2,020,410	47,944,045	32,202,285	-	
GRAND TOTALS	213,178,255	89,484,800	123,397,386	426,060,441	91,010,352	77,151,057	22,181,800	78,552,706	268,895,915	12,721,772	153,522,041	(13,721)	435,126,007	9,065,566	-	

General Fund Budget

REVENUE

The \$345,634,849 budgeted revenue (including transfers in) for 2021-22 is a 1.1 percent increase over the 2020-21 budget (\$341,870,307). The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (p. 11-25).

State Appropriations

The university currently anticipates state appropriations to be held flat in this budget and used the FY 2020-21 actual appropriations as the budget assumption. This results in a total appropriation for 2021-22 of \$89,564,500 including a portion specifically designated for the Saginaw Chippewa Tribal College. CMU transfers \$79,700 annually to the Saginaw Chippewa Tribal College. After this transfer, the university will receive \$89,484,800. In FY 2020-21, CMU received a slight increase that largely related to additional funding for the Michigan Indian Tuition Waiver.

The State appropriation revenue is recognized on an accrual basis as required by the legislation authorizing the funds for CMU. Tuition, fees, and other revenue, as well as expenses, continue to be recognized on an accrual basis of accounting.

Tuition and Fees – General Fund

This budget reflects a modest increase in tuition and fees from the 2020-21 standard undergraduate, graduate, and doctoral tuition rates. Tuition for incoming first-year undergraduate students – those with less than 56 credit hours – will increase 1.92 percent. This is the first increase in first-year undergraduate tuition rates since the fall of 2017. Overall, average CMU undergraduate tuition rates (blend of lower level and upper level rates) are below the median tuition and mandatory fees at the 15 public universities in Michigan and far below the state tuition restraint cap of 4.2 percent. Graduate and Doctoral tuition rates align closely with our in-state peer institutions.

The tuition revenue is based on an estimated 6.9 percent decrease in total semester credit hours from the original budget for 2020-21. The University's projection for the 2020-21 original budget was 434,178 credit hours. The actual 2020-21 credit hours were 436,999. The 2021-22 estimated revenue is based on the projected 2021-22 credit hours of 404,360. These figures do not include credit hours from CMED due to its unique tuition structure. The projected fall 2021 main campus headcount is 12,310 which

includes 408 med school students compared to an actual fall 2020 main campus headcount of 13,294 which includes 408 med school students. This headcount does not include students enrolled online and at satellite sites across the world.

Tuition primarily funds individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center. In December of 2020, the Board of Trustees passed a resolution to move away from an RCM budget model. This is the first budget since 1998-1999 that has not been based on key tenets of an RCM model. Over the next year, CMU will develop a new budget model to ensure the long-term financial viability of the university. In the current budget, all tuition revenue is recognized by the academic departments responsible for each course. The academic departments are also responsible for direct costs associated with each course. Each college received an overall expenditure budget based on recent spending trends and adjusted for enrollment changes. The deans in each college are ultimately responsible for determining how resources are allocated in their colleges. They have the authority to redistribute resources within their college based on strategic priorities.

The approved tuition rates for undergraduate and graduate students, including rates based on residency are reported in a table on page 6 of this document. The table also shows the change in cost for a full-time undergraduate U.S. resident.

The residence hall room and board rates increased 2.5 percent for 2021-22 from \$10,528 to \$10,792 with a 19-meal plan. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the 19-meal plan will see a 2.2 percent increase in the total cost of tuition and room and board from the prior year rates.

Other Revenue

Revenue is attributed to the budget center that earns it. The FY 2021-22 other departmental revenue totals \$34,464,027. The prior year other departmental revenue budget was \$27,280,201. The major change in other revenue is derived from the CMU's partnership with University Pediatricians. Other revenue also includes course fees, non-course fees and investment income.

Investment Income

For the 2021-22 general fund budget, the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating expenditures.

FY 2021-2022 Changes in Tuition Rates

Undergraduate Tuition Rate Schedule On Campus			
	2021-2022 Rate	2020-2021 Rate	Percent Change
Undergraduate - US Resident Continuing Students	\$445	\$430	3.49%
Undergraduate - International Continuing Students	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 less than 56 credit hours	\$425	\$417	1.92%
Undergraduate - International New Students admitted Fall 2019 less than 56 credit hours	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 56 credit hours or more	\$450	\$434	3.69%
Undergraduate - International New Students admitted Fall 2019 56 credit hours or more	\$815	\$815	0.00%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2021-2022 Rate	2020-2021 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 13,538	\$ 13,155	\$383	2.91%

Residential Hall Rates - Based on a 19-Meal Plan				
	2021-2022	2020-2021	Amount Change	Percent Change
Res. Hall 19-Meal Plan	\$10,792	\$10,528	\$264	2.51%

Masters/Specialist & Doctoral Rates				
	2021-2022 Rate	2020-2021 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$682	\$637	\$45	7.06%
Doctoral - US Resident	\$778	\$726	\$52	7.16%
Masters/Specialist - International	\$850	\$850	\$0	0.00%
Doctoral - International	\$940	\$940	\$0	0.00%
Mandatory Fees	\$450	\$450	\$0	0.00%

EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead

Several items will impact numerous functional expenditure categories in the 2021-22 fiscal year budgets:

1. The “other compensation” section of the budget did not receive an increase and has not received a general across-the-board increase since the 1985-86 fiscal year. Funds were allocated in 1989, 1992 and 2009 to address minimum wage increases. No additional funds were allocated for minimum wage increases since 2009.

Any individual budget adjustments have been included as approved through the annual budget review process or reallocations made by department directors.

2. The supplies & equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category includes expenditures such as office and maintenance supplies, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the individual department level. Vacant positions are budgeted at the prior incumbent’s salary and benefit levels. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

Staff Positions

The 2021-22 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	964.856
Soft Funded Positions	<u>128.374</u>
Total Staff	<u>1,093.230</u>

The number of budgeted general fund staff positions has decreased by 10.154 FTE, a 1.04 percent decrease from the 2020-21 reclassified budgeted level of 975.01 FTE. Soft funded positions decreased by 5.34 FTE for an overall decrease of 15.494 FTE. Position eliminations related to budgets may not be fully represented in these figures due to the timing of position eliminations and the related bumping that occurs in unionized groups. Account directors, through the use of their departmental resources, cover the cost of soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases.

Faculty Positions

The 2021-22 general fund budget includes 654 regular and medical faculty positions.

As of June 2021, 19 new regular and medical faculty have been hired to begin in 2021, and 47 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular and medical faculty this fall is projected at 602, a net decrease of 35 from the 2020-21 fiscal year and 60 from 2019-20. Fiscal year equated students (FYES) has been trending downward from the 2017-18 levels and is projected to continue to decline in 2021-22. To maintain a consistent faculty/student ratio, the faculty full-time equivalent (FTE) has followed a similar trend.

Regular & Medical Faculty	2017-18	2018-19	2019-20	2020-21	2021-22
Total Positions	770	763	737	695	654
Filled Positions	710	688	662	637	602
Faculty Plan FTE	794.84	788.50	761.79	719.35	679.13
Total FYES – Fall	20,347	18,957	17,214	15,618*	14,528*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during 2020-21 was 954.83. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2020-21 faculty FTE decreased 89.08 FTE over the 2019-20 FTE.

Faculty FTE	2016-17	2017-18	2018-19	2019-20	2020-21
Regular & Medical Faculty	766.65	748.51	730.47	714.01	685.42
Fixed-Term Faculty & Postdoctoral Researchers	403.81	372.82	358.05	329.90	269.41
Total Faculty FTE	1170.46	1121.33	1088.52	1043.91	954.83

CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	32,310,640	-	131,600	32,442,240	12,559,726	1,092,122	80,764	4,794,974	18,527,586	-	861,389	-	19,388,975	(13,053,265)	-
THE ARTS & MEDIA	19,064,195	-	91,065	19,155,260	8,042,343	1,236,522	130,550	4,020,148	13,429,563	-	731,303	-	14,160,866	(4,994,394)	-
EDUCATION & HUMAN SERVICES	32,220,583	-	502,655	32,723,238	9,382,791	2,280,547	172,604	4,723,156	16,559,098	-	1,042,304	-	17,601,402	(15,121,836)	-
HEALTH PROFESSIONS	31,864,836	-	437,000	32,301,836	10,804,281	1,953,803	58,659	5,644,218	18,460,961	-	459,149	-	18,920,110	(13,381,726)	-
LIBERAL ARTS & SOCIAL SCIENCES	41,780,740	-	93,410	41,874,150	14,476,540	1,275,831	798,926	6,619,049	23,170,346	-	873,825	-	24,044,171	(17,829,979)	-
MEDICINE	20,213,142	-	11,195,846	31,408,988	11,027,268	4,641,729	2,707,571	5,300,277	23,676,845	-	6,091,387	-	29,768,232	(1,640,756)	-
SCIENCE & ENGINEERING	34,390,056	-	413,750	34,803,806	16,701,423	2,443,061	267,339	8,226,374	27,638,197	-	1,181,625	-	28,819,822	(5,983,984)	-
ACADEMIC CENTERS SUBTOTAL	211,844,192	-	12,865,326	224,709,518	82,994,372	14,923,615	4,216,413	39,328,196	141,462,596	-	11,240,982	-	152,703,578	(72,005,940)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	1,428,418	141,740	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	1,428,418	141,740	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	213,130,870	-	12,865,326	225,996,196	83,381,933	15,069,177	4,558,413	39,683,361	142,692,884	-	11,439,112	-	154,131,996	(71,864,200)	-
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	-	-	45,500	45,500	51,000	9,923,446	868,341	4,752,744	15,595,531	-	2,275,324	-	17,870,855	17,825,355	-
CHARTER SCHOOLS	-	-	6,692,060	6,692,060	-	-	3,799,792	-	3,799,792	-	2,656,141	736,127	7,192,060	500,000	-
LIBRARY	47,385	-	9,000	56,385	1,228,055	1,499,218	270,055	1,301,258	4,298,586	-	3,630,815	-	7,929,401	7,873,016	-
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,414,888	1,436,098	56,778	1,827,985	4,735,749	-	979,376	-	5,715,125	5,625,125	-
STUDENT RECRUITMENT & RETENTION	-	118,019	1,442,200	1,560,219	-	7,047,990	455,303	3,560,171	11,063,464	-	2,973,689	-	14,037,153	12,476,934	-
SCHOLARSHIPS & FINANCIAL AID	-	1,884,800	-	1,884,800	-	-	-	-	-	-	44,223,715	-	44,223,715	42,338,915	-
STUDENT AFFAIRS	-	-	-	-	524,701	1,375,711	134,848	944,926	2,980,186	-	976,601	-	3,956,787	3,956,787	-
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,825,127	349,355	3,356,201	9,530,683	-	10,556,719	-	20,087,402	19,556,192	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,286,540	238,058	1,073,434	3,598,032	-	276,820	-	3,874,852	3,682,052	-
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	3,764,464	93,895	2,073,935	5,932,294	-	2,286,481	-	8,218,775	6,618,775	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	285,693	7,686	101,123	394,502	-	212,159	-	606,661	606,661	-
HUMAN RESOURCES	-	-	-	-	-	1,271,909	25,472	616,646	1,914,027	-	176,801	-	2,090,828	2,090,828	-
PRESIDENT'S OFFICE	-	114,833	-	114,833	24,562	4,138,549	175,612	1,862,588	6,201,311	-	6,827,216	-	13,028,527	12,913,694	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,483,601	248,408	1,161,693	3,893,702	-	264,098	-	4,157,800	4,157,800	-
CENTRAL ADMINISTRATION	-	87,367,148	10,995,931	98,363,079	-	50,000	-	4,651,100	4,701,100	-	11,313,745	(8,254,091)	7,760,754	(90,602,325)	-
SERVICE CENTERS SUBTOTAL	47,385	89,484,800	21,598,701	111,130,886	3,243,206	41,388,346	6,723,603	27,283,804	78,638,959	-	89,629,700	(7,517,964)	160,750,695	49,619,809	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	17,548,312	-	17,548,312	17,548,312	-
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	9,312,941	-	9,312,941	9,312,941	-
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,434,902	-	1,434,902	1,434,902	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	585,849	-	585,849	585,849	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	-	-	-	-	-	-	-	-	70,334	-	70,334	70,334	-
UNIVERSITY RECREATION SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,799,820	-	1,799,820	1,799,820	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	30,752,158	-	30,752,158	30,752,158	-
GENERAL FUND TOTAL	213,178,255	89,484,800	34,464,027	337,127,082	86,625,139	56,457,523	11,282,016	66,967,165	221,331,843	-	131,820,970	(7,517,964)	345,634,849	8,507,767	-

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC DIVISION																	
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION																	
ACCOUNTING	21200	2,086,721	-	-	2,086,721	1,670,840	39,600	5,000	579,971	2,295,411	-	25,000	-	2,320,411	233,690	-	
ACCOUNTING-GLOBALCAMPUS	31200	295,096	-	-	295,096	53,000	-	-	92,518	145,518	-	-	-	145,518	(149,578)	-	
ECONOMICS	21210	1,800,306	-	-	1,800,306	1,182,423	41,710	5,000	434,952	1,664,085	-	25,000	-	1,689,085	(111,221)	-	
ECONOMICS-GLOBALCAMPUS	31210	343,573	-	-	343,573	25,725	-	-	-	25,725	-	-	-	25,725	(317,848)	-	
ENTREPRENEURSHIP DEPARTMENT	21211	730,975	-	-	730,975	495,831	40,310	5,000	187,926	729,067	-	15,000	-	744,067	13,092	-	
ENTREPRENEURSHIP-GLOBALCAMPUS	31211	700,099	-	-	700,099	165,800	-	-	6,500	172,300	-	-	-	172,300	(527,799)	-	
BUSINESS TUITION REVENUE	21212	1,825,587	-	70,000	1,895,587	353,000	-	-	-	353,000	-	-	-	353,000	(1,542,587)	-	
BUSINESS-GLOBALCAMPUS	31212	1,731,793	-	9,000	1,740,793	-	-	-	15,200	15,200	-	-	-	15,200	(1,725,593)	-	
MBA TUITION REVENUE	21213	284,810	-	-	284,810	-	-	-	42,784	42,784	-	-	-	42,784	(242,026)	-	
MBA-GLOBALCAMPUS	31213	5,140,979	-	1,600	5,142,579	177,000	-	-	-	177,000	-	-	-	177,000	(4,965,579)	-	
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	53,000	-	21,304	74,304	-	5,000	-	79,304	79,304	-	
BUSINESS INFO SYSTEMS	21230	2,672,351	-	35,000	2,707,351	2,048,089	33,731	5,000	774,235	2,861,055	-	25,000	-	2,886,055	178,704	-	
BUSINESS INFO SYSTEMS-GLOBALCAMPUS	31230	2,478,116	-	16,000	2,494,116	147,000	-	-	29,900	176,900	-	-	-	176,900	(2,317,216)	-	
MANAGEMENT	21240	2,247,867	-	-	2,247,867	1,807,608	44,759	5,000	652,937	2,510,304	-	25,000	-	2,535,304	287,437	-	
MANAGEMENT-GLOBALCAMPUS	31240	1,863,034	-	-	1,863,034	148,050	-	-	22,525	170,575	-	-	-	170,575	(1,692,459)	-	
MARKETING & HOSP SERVICES	21250	3,586,753	-	-	3,586,753	2,401,184	36,802	5,000	903,335	3,346,321	-	25,000	-	3,371,321	(215,432)	-	
MARKETING & HOSP SERVICES-GLOBALCAMPUS	31250	1,035,207	-	-	1,035,207	58,000	-	-	8,100	66,100	-	-	-	66,100	(969,107)	-	
FINANCE & LAW	21280	2,964,428	-	-	2,964,428	1,703,676	32,269	5,000	646,614	2,387,559	-	25,000	-	2,412,559	(551,869)	-	
FINANCE & LAW-GLOBALCAMPUS	31280	522,945	-	-	522,945	30,000	-	-	-	30,000	-	-	-	30,000	(492,945)	-	
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	145,268	-	71,696	216,964	-	100,000	-	316,964	316,964	-	
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	624,673	5,000	219,477	849,150	-	100,000	-	949,150	949,150	-	
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	72,000	-	20,764	75,000	167,764	-	336,389	-	504,153	504,153	-	
STUDENT SERVICES - CBA	24634	-	-	-	-	-	-	5,000	-	5,000	-	5,000	-	10,000	10,000	-	
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	20,500	-	15,000	10,000	45,500	-	100,000	-	145,500	145,500	-	
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
BUSINESS ADMINISTRATION SUBTOTAL		32,310,640	-	131,600	32,442,240	12,559,726	1,092,122	80,764	4,794,974	18,527,586	-	861,389	-	19,388,975	(13,053,265)	-	
THE ARTS & MEDIA																	
ART & DESIGN	21602	2,770,410	-	25,000	2,795,410	1,234,356	126,019	9,550	592,698	1,962,623	-	71,722	-	2,034,345	(761,065)	-	
ART-GLOBALCAMPUS	31602	324,557	-	-	324,557	45,300	-	-	3,460	48,760	-	-	-	48,760	(275,797)	-	
BROADCAST & CINEMATIC ART	21603	2,627,222	-	18,000	2,645,222	935,898	146,044	2,500	499,880	1,584,322	-	80,389	-	1,664,711	(980,511)	-	
BROADCAST & CINEMATIC ART-GLOBALCAMPUS	31603	144,084	-	-	144,084	18,850	-	-	2,518	21,368	-	-	-	21,368	(122,716)	-	
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-	
UNIVERSITY ART GALLERY	21605	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
IPR CURRICULUM	21620	153,732	-	-	153,732	27,413	-	-	11,063	38,476	-	2,500	-	40,976	(112,756)	-	
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	39,416	-	39,416	39,416	-	
MULTIMEDIA DESIGN-GLOBAL CAMPUS	31622	26,609	-	-	26,609	3,100	-	-	830	3,930	-	-	-	3,930	(22,679)	-	
JOURNALISM	21638	2,885,529	-	7,000	2,892,529	1,157,852	32,060	8,750	515,600	1,714,262	-	47,809	-	1,762,071	(1,130,458)	-	
JOURNALISM-GLOBALCAMPUS	31638	240,145	-	-	240,145	29,700	-	-	2,268	31,968	-	-	-	31,968	(208,177)	-	
MUSIC EVENTS	21646	-	-	1,500	1,500	-	-	6,563	-	6,563	-	17,863	-	24,426	22,926	-	
MUSIC	21647	2,928,508	-	39,165	2,967,673	2,716,701	193,938	21,670	1,289,309	4,221,618	-	86,995	-	4,308,613	1,340,940	-	
MUSIC-GLOBALCAMPUS	31647	298,541	-	-	298,541	19,200	-	-	3,242	22,442	-	-	-	22,442	(276,099)	-	
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	23,200	-	23,200	23,200	-	
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	6,300	-	6,300	-	-	-	6,300	6,300	-	
COMMUNICATION	21670	3,602,051	-	-	3,602,051	1,073,737	39,183	4,000	459,533	1,576,453	-	44,000	-	1,620,453	(1,981,598)	-	
COMMUNICATION-GLOBAL CAMPUS	31670	1,153,817	-	-	1,153,817	107,250	-	-	17,957	125,207	-	5,000	-	130,207	(1,023,610)	-	
DEPT OF THEATRE & DANCE	21675	1,908,990	-	400	1,909,390	672,986	177,471	17,000	406,612	1,274,069	-	46,900	-	1,320,969	(588,421)	-	
CAM DEVELOPMENT	24666	-	-	-	-	-	20,468	-	9,097	29,565	-	5,000	-	34,565	34,565	-	
CAM - DEAN	24667	-	-	-	-	-	501,339	2,500	206,081	709,920	-	20,000	-	729,920	729,920	-	

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
CAM PROGRAM	24668	-	-	-	-	-	-	51,717	-	51,717	-	90,509	-	142,226	142,226	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
THE ARTS & MEDIA SUBTOTAL		19,064,195	-	91,065	19,155,260	8,042,343	1,236,522	130,550	4,020,148	13,429,563	-	731,303	-	14,160,866	(4,994,394)	-
EDUCATION & HUMAN SERVICES																
TEACHER ED & PROF DEVEL	21300	3,950,564	-	18,000	3,968,564	2,315,028	40,498	21,725	960,394	3,337,645	-	51,894	-	3,389,539	(579,025)	-
TEACHER ED & PROF DEVEL-GLOBALCAMPUS	31300	4,160,067	-	-	4,160,067	274,350	-	-	21,344	295,694	-	1,277	-	296,971	(3,863,096)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	-	230,355	-	131,256	-	33,761	-	395,372	395,372	-
COUNSELING & SPEC EDUC	21340	1,960,450	-	4,400	1,964,850	1,293,788	31,016	2,906	581,727	1,909,437	-	26,423	-	1,935,860	(28,990)	-
COUNSELING & SPEC EDUC-GLOBALCAMPUS	31340	1,836,376	-	-	1,836,376	119,700	-	-	9,585	129,285	-	4,052	-	133,337	(1,703,039)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	695,399	-	-	695,399	978,065	39,099	-	446,665	1,463,829	-	26,798	-	1,490,627	795,228	-
EDUCATIONAL LDRSHIP D70 ACCOUNT-GLOBCAMP	31350	1,999,688	-	-	1,999,688	125,850	-	-	9,765	135,615	-	4,553	-	140,168	(1,859,520)	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	4,008,480	-	9,500	4,017,980	1,266,431	81,137	-	606,265	1,953,833	-	34,174	-	1,988,007	(2,029,973)	-
HUMAN DEVELOPMT & FAMILY STUDIES-GLOBAL	31360	2,320,130	-	-	2,320,130	167,250	-	-	13,047	180,297	-	-	-	180,297	(2,139,833)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,889,160	-	48,000	1,937,160	1,245,360	102,946	-	587,626	1,935,932	-	26,753	-	1,962,685	25,525	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	31365	970,854	-	-	970,854	66,150	-	-	5,060	71,210	-	2,242	-	73,452	(897,402)	-
REC PARKS & LEISURE SERV	21391	2,879,956	-	21,255	2,901,211	870,950	116,137	-	438,442	1,425,529	-	25,979	-	1,451,508	(1,449,703)	-
REC PARKS & LEISURE SERV-GLOBALCAMPUS	31391	273,703	-	-	273,703	13,200	-	-	1,366	14,566	-	-	-	14,566	(259,137)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	329,289	-	-	329,289	217,669	101,002	19,012	167,125	504,808	-	31,092	-	535,900	206,611	-
MASTER OF SCIENCE IN ADMINISTRATION-GC	31392	4,925,377	-	-	4,925,377	429,000	-	-	32,819	461,819	-	67,000	-	528,819	(4,396,558)	-
COMMUNITY DEVELOPMENT EDUCATION-GC	31099	21,090	-	-	21,090	-	-	-	-	-	-	-	-	-	(21,090)	-
ADMINISTRATION & LEADERSHIP STUDIES	24631	-	-	339,500	339,500	-	236,303	66,589	112,698	415,590	-	298,413	-	714,003	374,503	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	710,690	-	299,337	1,010,027	-	28,643	-	1,038,670	1,038,670	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	43,359	43,359	-	179,893	-	223,252	223,252	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	90,494	-	90,494	90,494	-
DISNEY PROGRAM	24670	-	-	-	-	-	23,722	-	6,346	30,068	-	15,717	-	45,785	45,785	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	318,206	-	175,130	493,336	-	-	-	493,336	493,336	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	249,436	19,013	117,159	385,608	-	56,586	-	442,194	442,194	-
EHS-CSS APPLICATION FEE	25803	-	-	62,000	62,000	-	-	-	-	-	-	36,560	-	36,560	(25,440)	-
EDUCATION & HUMAN SERVICES SUBTOTAL		32,220,583	-	502,655	32,723,238	9,382,791	2,280,547	172,604	4,723,156	16,559,098	-	1,042,304	-	17,601,402	(15,121,836)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	6,712,797	-	63,000	6,775,797	2,604,447	95,856	-	1,316,917	4,017,220	-	63,000	-	4,080,220	(2,695,577)	-
SCHOOL OF HEALTH SCIENCES-GLOBALCAMPUS	31810	2,821,145	-	-	2,821,145	381,589	-	9,542	115,969	507,100	-	-	-	507,100	(2,314,045)	-
ATHLETIC TRAINING PROGRAM	21820	598,030	-	6,000	604,030	486,701	29,809	-	228,299	744,809	-	6,000	-	750,809	146,779	-
RN TO BSN NURSING PROGRAM	31825	221,790	-	-	221,790	183,044	-	-	70,628	253,672	-	-	-	253,672	31,882	-
PHYSICIAN'S ASSISTANT	21830	3,172,681	-	111,000	3,283,681	853,659	95,811	-	363,000	1,312,470	-	111,000	-	1,423,470	(1,860,211)	-
PHYSICAL THERAPY DEPARTMENT	21840	5,384,402	-	112,500	5,496,902	1,457,402	68,151	-	711,064	2,236,617	-	112,500	-	2,349,117	(3,147,785)	-
NUTRITION PROGRAM	21845	1,525,572	-	35,000	1,560,572	612,731	96,373	20,190	285,608	1,014,902	-	35,000	-	1,049,902	(510,670)	-
NUTRITION PROGRAM	31845	820,490	-	-	820,490	140,639	-	-	38,743	179,382	-	-	-	179,382	(641,108)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCAMP	31850	1,103,531	-	-	1,103,531	922,586	36,655	-	357,761	1,317,002	-	-	-	1,317,002	213,471	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	386,585	-	-	386,585	115,766	-	-	30,381	146,147	-	-	-	146,147	(240,438)	-
PHYSICAL ED & SPORT	21880	3,161,388	-	15,000	3,176,388	1,096,307	50,711	-	549,739	1,696,757	-	15,000	-	1,711,757	(1,464,631)	-
PHYSICAL ED & SPORT-GLOBALCAMPUS	31880	271,291	-	-	271,291	40,965	-	-	10,040	51,005	-	-	-	51,005	(220,286)	-
COMMUNICATION SCIENCES & DISORDERS	21890	5,419,725	-	56,000	5,475,725	1,752,955	603,736	-	1,173,606	3,530,297	-	56,000	-	3,586,297	(1,889,428)	-
COMMUNICATION SCIENCES & DISORDERS-GC	31890	265,409	-	-	265,409	23,100	-	-	2,506	25,606	-	-	-	25,606	(239,803)	-
CHP CARLS CENTER	23030	-	-	-	-	-	155,875	-	95,640	251,515	-	-	-	251,515	251,515	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	566,642	9,488	204,277	780,407	-	-	-	780,407	780,407	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	132,390	50,184	19,439	43,799	245,812	-	37,149	-	282,961	282,961	-
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	3,500	3,500	-	104,000	-	46,241	150,241	-	3,500	-	153,741	150,241	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	35,000	35,000	-	-	-	-	-	-	20,000	-	20,000	(15,000)	-
HEALTH PROFESSIONS SUBTOTAL		31,864,836	-	437,000	32,301,836	10,804,281	1,953,803	58,659	5,644,218	18,460,961	-	459,149	-	18,920,110	(13,381,726)	-
LIBERAL ARTS & SOCIAL SCIENCES																
CLASS NON-DEPARTMENTAL	21714	515,215	-	-	515,215	-	-	54,961	-	54,961	-	2,460	-	57,421	(457,794)	-

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ENGLISH	21715	5,596,242	-	-	5,596,242	2,878,036	68,318	-	1,213,137	4,159,491	-	82,040	-	4,241,531	(1,354,711)	-
ENGLISH-GLOBALCAMPUS	31715	1,791,946	-	-	1,791,946	179,191	-	-	23,726	202,917	-	-	-	202,917	(1,589,029)	-
ENGLISH LANGUAGE INSTITUTE	21716	-	-	57,210	57,210	51,500	-	-	31,204	82,704	-	1,000	-	83,704	26,494	-
WRITING CENTER	21717	-	-	-	-	84,831	39,454	78,936	83,245	286,466	-	2,460	-	288,926	288,926	-
PSYCHOLOGY	21720	6,082,679	-	13,500	6,096,179	3,403,241	186,348	47,500	1,681,430	5,318,519	-	73,670	-	5,392,189	(703,990)	-
PSYCHOLOGY-GLOBALCAMPUS	31720	3,612,724	-	3,700	3,616,424	377,225	-	-	167,887	545,112	-	5,000	-	550,112	(3,066,312)	-
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	2,460	-	2,460	2,460	-
MUSEUM STUDIES	21730	183,805	-	-	183,805	26,567	18,772	-	23,983	69,322	-	-	-	69,322	(114,483)	-
HISTORY	21735	2,656,949	-	-	2,656,949	1,338,225	46,680	8,411	620,202	2,013,518	-	38,340	-	2,051,858	(605,091)	-
HISTORY-GLOBALCAMPUS	31735	596,236	-	-	596,236	81,300	-	-	11,874	93,174	-	-	-	93,174	(503,062)	-
WORLD LANGUAGES & CULTURES	21740	1,827,939	-	-	1,827,939	948,076	41,668	-	375,923	1,365,667	-	30,880	-	1,396,547	(431,392)	-
WORLD LANGUAGES & CULTURES-GLOBALCAMPUS	31740	422,660	-	-	422,660	30,750	-	-	7,786	38,536	-	-	-	38,536	(384,124)	-
MILITARY SCIENCE	21745	203,430	-	-	203,430	-	38,917	-	25,400	64,317	-	11,000	-	75,317	(128,113)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	16,400	-	16,400	16,400	-
POLITICAL SCIENCE & PUBLIC ADMIN	21750	2,230,724	-	5,000	2,235,724	921,053	38,848	-	443,326	1,403,227	-	31,600	-	1,434,827	(800,897)	-
POLITICAL SCIENCE & PUBLIC ADMIN-GLBLCMP	31750	2,346,751	-	-	2,346,751	339,863	-	-	66,265	406,128	-	-	-	406,128	(1,940,623)	-
PHILOSOPHY & RELIGION	21755	3,603,461	-	14,000	3,617,461	1,197,353	481,946	-	1,197,353	1,679,299	-	32,480	-	1,711,779	(1,905,682)	-
PHILOSOPHY & RELIGION-GLOBALCAMPUS	31755	2,646,490	-	-	2,646,490	201,300	-	-	23,941	225,241	-	-	-	225,241	(2,421,249)	-
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	5,184,078	-	-	5,184,078	2,144,418	69,238	-	912,114	3,125,770	-	54,640	-	3,180,410	(2,003,668)	-
SOCIOLOGY ANTHRO & SOCIAL WORK-GLOBALCAMP	31765	1,544,841	-	-	1,544,841	108,300	-	-	13,513	121,813	-	-	-	121,813	(1,423,028)	-
WOMEN AND GENDER STUDIES	21770	602,779	-	-	602,779	84,265	-	-	33,928	118,193	-	1,045	-	119,238	(483,541)	-
WOMEN & GENDER STUDIES-GLOBAL CAMPUS	31770	131,791	-	-	131,791	16,500	-	-	2,414	18,914	-	-	-	18,914	(112,877)	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	44,293	136,272	-	96,940	277,505	-	16,400	-	293,905	293,905	-
CLASS - DEAN	24677	-	-	-	-	-	551,215	-	242,635	793,850	-	38,000	-	831,850	831,850	-
CLASS PROGRAMS	24678	-	-	-	-	20,253	-	598,408	10,733	629,394	-	425,000	-	1,054,394	1,054,394	-
SOCIAL WORK	24734	-	-	-	-	-	40,101	10,710	25,497	76,308	-	8,950	-	85,258	85,258	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		41,780,740	-	93,410	41,874,150	14,476,540	1,275,831	798,926	6,619,049	23,170,346	-	873,825	-	24,044,171	(17,829,979)	-
MEDICINE																
DEAN-POSITION CONTROL	1000100001	20,213,142	-	11,195,846	31,408,988	11,027,268	4,641,729	2,707,571	5,300,277	23,676,845	-	6,091,387	-	29,768,232	(1,640,756)	-
MEDICINE SUBTOTAL		20,213,142	-	11,195,846	31,408,988	11,027,268	4,641,729	2,707,571	5,300,277	23,676,845	-	6,091,387	-	29,768,232	(1,640,756)	-
SCIENCE & ENGINEERING																
BIOLOGY	21100	5,430,080	-	25,000	5,455,080	3,048,763	335,719	51,271	1,446,119	4,881,872	-	144,500	-	5,026,372	(428,708)	-
BIOLOGY-GLOBALCAMPUS	31100	531,695	-	750	532,445	85,500	-	-	22,241	107,741	-	-	-	107,741	(424,704)	-
CMU BIOLOGICAL STATION	21101	-	-	150,000	150,000	64,915	49,429	30,000	52,532	196,876	-	90,000	-	286,876	136,876	-
CHEMISTRY	21104	3,816,718	-	30,000	3,846,718	1,750,668	346,558	9,990	940,995	3,048,211	-	232,650	-	3,280,861	(565,857)	-
CHEMISTRY-GLOBALCAMPUS	31104	113,274	-	-	113,274	18,600	-	-	4,976	23,576	-	-	-	23,576	(89,696)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	2,023,910	-	2,000	2,025,910	1,171,955	34,922	3,099	538,453	1,748,429	-	23,500	-	1,771,929	(253,981)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES-GC	31125	1,327,366	-	-	1,327,366	115,650	-	-	29,676	145,326	-	700	-	146,026	(1,181,340)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,306,673	-	7,000	1,313,673	884,632	27,570	19,030	374,731	1,305,963	-	47,775	-	1,353,738	40,065	-
EARTH & ATMOSPHERIC SCIENCES-GLOBALCAMP	31130	348,454	-	-	348,454	42,900	-	-	7,064	49,964	-	-	-	49,964	(298,490)	-
EARTH & ECOSYSTEMS SCIENCE	21132	131,502	-	-	131,502	-	-	-	-	-	-	2,500	-	2,500	(129,002)	-
ENGINEERING & TECHNOLOGY	21137	3,999,322	-	125,000	3,524,322	2,590,826	202,722	22,250	1,222,131	4,037,929	-	173,700	-	4,211,629	687,307	-
ENGINEERING & TECHNOLOGY-GLOBALCAMPUS	31137	415,033	-	4,500	419,533	44,250	-	-	6,164	50,414	-	700	-	51,114	(368,419)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	18,175	58,901	46,000	35,052	158,128	-	750	-	158,878	158,878	-
MATHEMATICS	21140	6,901,616	-	45,000	6,946,616	2,421,750	42,983	17,500	1,066,186	3,548,419	-	56,177	-	3,604,596	(3,342,020)	-
MATHEMATICS-GLOBALCAMPUS	31140	743,435	-	5,000	748,435	133,900	-	-	33,927	167,827	-	3,000	-	170,827	(577,608)	-
COMPUTER SCIENCE	21141	2,454,488	-	-	2,454,488	1,282,493	29,357	9,000	528,228	1,849,078	-	34,500	-	1,883,578	(570,910)	-
COMPUTER SCIENCE-GLOBALCAMPUS	31141	101,946	-	-	101,946	13,200	-	-	757	13,957	-	-	-	13,957	(87,989)	-
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	60,294	-	-	31,756	92,050	-	2,500	-	94,550	94,550	-
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,669,566	-	7,500	1,677,066	1,074,168	26,317	8,750	476,326	1,585,561	-	14,500	-	1,600,061	(77,005)	-
STATISTICALACTUARIAL&DATA SCI-GLBL CAMP	31143	513,089	-	4,000	517,089	69,750	-	-	18,658	88,408	-	2,000	-	90,408	(426,681)	-
PHYSICS	21149	2,447,724	-	8,000	2,455,724	1,435,487	128,065	4,000	652,114	2,219,666	-	54,400	-	2,274,066	(181,658)	-

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES	
PHYSICS-GLOBALCAMPUS	31149	233,800	-	-	233,800	22,000	-	-	1,683	23,683	-	-	-	-	23,683	(210,117)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	448,469	-	-	448,469	87,171	-	-	49,040	136,211	-	6,500	-	-	142,711	(305,758)	-
SCIENCE OF ADVANCED MATERIALS	21178	31,896	-	-	31,896	-	-	-	-	-	-	2,500	-	-	2,500	(29,396)	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	264,376	-	-	182,823	447,199	-	4,000	-	-	451,199	451,199	-
CSE IDC RECOVERY	22031	-	-	-	-	-	101,503	-	45,561	147,064	-	1,250	-	-	148,314	148,314	-
BIO VIVARIUM	22050	-	-	-	-	-	54,575	-	21,968	76,543	-	7,500	-	-	84,043	84,043	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	35,000	-	-	35,000	35,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000	3,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	57,117	-	32,883	90,000	-	62,000	-	-	152,000	152,000	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	947,323	-	404,330	1,351,653	-	15,000	-	-	1,366,653	1,366,653	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	46,449	-	46,449	-	31,023	-	-	77,472	77,472	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000	5,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	125,000	-	-	125,000	125,000	-
SCIENCE & ENGINEERING SUBTOTAL		34,390,056	-	413,750	34,803,806	16,701,423	2,443,061	267,339	8,226,374	27,638,197	-	1,181,625	-	-	28,819,822	(5,983,984)	-
ACADEMIC CENTER TOTALS		211,844,192	-	12,865,326	224,709,518	82,994,372	14,923,615	4,216,413	39,328,196	141,462,596	-	11,240,982	-	-	152,703,578	(72,005,940)	-
QUASI-ACADEMIC CENTERS																	
<u>PROVOST</u>																	
HONORS PROGRAM	21920	995,277	-	-	995,277	102,820	131,351	342,000	105,038	681,209	-	185,391	-	-	866,600	(128,677)	-
FIRST YEAR EXPERIENCE	21940	115,600	-	-	115,600	22,491	-	-	10,796	33,287	-	1,713	-	-	35,000	(80,600)	-
NEUROSCIENCE	1301000100	175,801	-	-	175,801	262,250	14,211	-	239,331	515,792	-	11,026	-	-	526,818	351,017	-
QUASI-ACADEMIC SUBTOTAL		1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	-	1,428,418	141,740	-
QUASI-ACADEMIC CENTERS TOTAL		1,286,678	-	-	1,286,678	387,561	145,562	342,000	355,165	1,230,288	-	198,130	-	-	1,428,418	141,740	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		213,130,870	-	12,865,326	225,996,196	83,381,933	15,069,177	4,558,413	39,683,361	142,692,884	-	11,439,112	-	-	154,131,996	(71,864,200)	-
SERVICE CENTERS																	
<u>ACADEMIC ADMINISTRATION</u>																	
MEDIA PRODUCTIONS	24140	-	-	-	-	-	165,167	15,500	83,774	264,441	-	7,571	-	-	272,012	272,012	-
CTR FOR EXCELLENCE IN TEACHING & LEARNING	24300	-	-	-	-	-	316,937	-	127,776	444,713	-	20,562	-	-	465,275	465,275	-
COMPUTER BASED TESTING CENTER	24425	-	-	33,000	33,000	-	-	-	-	-	-	106,104	-	-	106,104	73,104	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,273,709	118,615	600,027	1,992,351	-	45,806	-	-	2,038,157	2,038,157	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	267,270	20,300	126,133	413,703	-	13,502	-	-	427,205	427,205	-
INTERNL STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000	5,000	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	581,435	-	286,531	867,966	-	130,659	-	-	998,625	998,625	-
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000	12,000	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	310,973	4,000	135,166	450,139	-	7,821	-	-	457,960	457,960	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	18,500	-	-	18,500	18,500	-
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	475,522	-	-	475,522	475,522	-
ACADEMIC ADVISING & ASSISTANCE	24622	-	-	-	-	-	2,292,964	56,995	1,146,887	3,496,846	-	269,548	-	-	3,766,394	3,766,394	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	267,503	4,600	97,232	369,335	-	44,946	-	-	414,281	414,281	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	135,018	-	68,783	203,801	-	5,289	-	-	209,090	209,090	-
ACADEMIC SENATE	24625	-	-	-	-	25,500	28,277	4,500	37,822	96,099	-	2,894	-	-	98,993	98,993	-
FAC PERS SVCS	24662	-	-	-	-	-	486,204	5,200	253,159	744,563	-	41,032	-	-	785,595	785,595	-
ACAD PROG ACT	24663	-	-	-	-	-	11,070	256,663	6,480	274,213	-	577,641	-	-	851,854	851,854	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	25,500	-	4,000	12,240	41,740	-	400	-	-	42,140	42,140	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	-	27,790	27,790	-
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	8,518	-	-	8,518	8,518	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	-	49,600	-	4,576	-	-	54,176	54,176	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	-	10,300	-	1,000	-	-	11,300	11,300	-
PROVOST OFFICE	26140	-	-	-	-	-	401,066	-	130,186	531,252	-	26,248	-	-	557,500	557,500	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	31,300	-	-	97,400	97,400	-
OIT INSTITUTIONL SUPPORT PERSONNEL&FUNDS	26375	-	-	-	-	-	489,923	153,639	252,611	896,173	-	-	-	-	896,173	896,173	-

CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	376,597	-	144,424	521,021	-	12,473	-	533,494	533,494	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	174,871	-	65,746	240,617	-	55,945	-	296,562	296,562	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	112,869	5,530	44,788	163,187	-	23,376	-	186,563	174,063	-
FACULTY SUPPORT	30100	-	-	-	-	-	225,552	5,000	133,717	364,269	-	8,443	-	372,712	372,712	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ONLINE DEVELOPMENT	30110	-	-	-	-	-	221,243	16,760	102,348	340,351	-	106	-	340,457	340,457	-
LEARNING MANAGEMENT SYSTEMS	30111	-	-	-	-	-	127,891	-	62,585	190,476	-	1,556	-	192,032	192,032	-
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	674,042	15,880	359,388	1,049,310	-	129,975	-	1,179,285	1,179,285	-
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	532,205	47,659	247,926	827,790	-	96,536	-	924,326	924,326	-
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	204,888	7,500	106,776	319,164	-	2,020	-	321,184	321,184	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	75,165	-	34,636	109,801	-	16,766	-	126,567	126,567	-
ONLINE-GRAD	36509	-	-	-	-	-	87,524	-	37,998	125,522	-	8,427	-	133,949	133,949	-
ONLINE DOCTORAL	36518	-	-	-	-	-	83,083	-	47,605	130,688	-	3,472	-	134,160	134,160	-
ACADEMIC ADMINISTRATION SUBTOTAL		-	-	45,500	45,500	51,000	9,923,446	868,341	4,752,744	15,595,531	-	2,275,324	-	17,870,855	17,825,355	-
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	314,768	-	314,768	-	68,297	-	383,065	383,065	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	536,077	-	536,077	-	35,066	-	571,143	571,143	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	449,913	-	449,913	-	147,501	-	597,414	597,414	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	256,118	-	256,118	-	263,592	-	519,710	519,710	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	178,815	-	178,815	-	2,407	-	181,222	181,222	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	522,990	-	522,990	-	194,444	-	717,434	717,434	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	87,787	-	87,787	87,787	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	292,180	-	292,180	-	24,067	-	316,247	316,247	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	311,313	-	311,313	-	44,322	-	355,635	355,635	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	158,455	-	158,455	158,455	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	1,446	736,127	737,573	737,573	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	433,799	-	433,799	-	455,389	-	889,188	889,188	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	527,675	-	527,675	527,675	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	57,558	-	57,558	57,558	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	503,819	-	503,819	-	88,135	-	591,954	591,954	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,692,060	6,692,060	-	-	-	-	-	-	-	-	-	(6,692,060)	-
CHARTER SCHOOLS SUBTOTAL		-	-	6,692,060	6,692,060	-	-	3,799,792	-	3,799,792	-	2,656,141	736,127	7,192,060	500,000	-
LIBRARY																
LIBRARY-GENERAL	24100	21,460	-	9,000	30,460	988,745	1,291,633	261,019	1,090,519	3,631,916	-	644,756	-	4,276,672	4,246,212	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,933,585	-	2,933,585	2,933,585	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	239,310	207,585	9,036	210,739	666,670	-	26,549	-	693,219	693,219	-
GLOBAL CAMPUS LIBRARY	31064	25,925	-	-	25,925	-	-	-	-	-	-	25,925	-	25,925	-	-
LIBRARY SUBTOTAL		47,385	-	9,000	56,385	1,228,055	1,499,218	270,055	1,301,258	4,298,586	-	3,630,815	-	7,929,401	7,873,016	-
RESEARCH & GRADUATE STUDIES																
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	84,756	-	84,756	84,756	-
PRESIDENT & PROVOST RESEARCH AWARDS	22020	-	-	-	-	-	-	-	-	-	-	1,057	-	1,057	1,057	-
VIVARIUM	22045	-	-	90,000	90,000	-	76,884	17,500	38,859	133,243	-	108,886	-	242,129	152,129	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	50,850	-	50,850	50,850	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000	11,000	-
INSTITUTIONAL MATCHING	22952	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	240,388	-	98,364	338,752	-	89,467	-	428,219	428,219	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	828,381	39,278	361,652	1,229,311	-	70,324	-	1,299,635	1,299,635	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	32,640	290,445	-	147,387	470,472	-	206,737	-	677,209	677,209	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,382,248	-	-	1,181,723	2,563,971	-	201,299	-	2,765,270	2,765,270	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	90,000	90,000	1,414,888	1,436,098	56,778	1,827,985	4,735,749	-	979,376	-	5,715,125	5,625,125	-
ACADEMIC DIVISION SUBTOTAL		213,178,255	-	19,701,886	232,880,141	86,075,876	27,927,939	9,553,379	47,565,348	171,122,542	-	20,980,768	736,127	192,839,437	(40,040,704)	-
STUDENT RECRUITMENT & RETENTION DIVISION																
STUDENT RECRUITMENT & RETENTION																
OTHER STATE APPROPRIATION	11001	-	78,679	-	78,679	-	-	-	-	-	-	-	78,679	-	78,679	-
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	399,808	363	189,538	589,709	-	15,818	-	605,527	605,527	-
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	-	-	-	-	-	9,097	-	9,097	9,097	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	833,507	3,000	406,205	1,242,712	-	136,416	-	1,379,128	1,218,128	-
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	1,386,223	33,694	636,916	2,056,833	-	1,420,102	-	3,476,935	2,976,935	-
KCP COLLEGE DAY CMU MATCH	25855	-	39,340	-	39,340	-	-	-	-	-	-	-	-	39,340	-	-
ORIENTATION	25860	-	-	550,000	550,000	-	156,901	65,245	58,208	280,354	-	118,955	-	399,309	(150,691)	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	495,862	-	300,710	796,572	-	12,553	-	809,125	809,125	-
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	1,049,627	40,000	586,406	1,676,033	-	100,790	-	1,776,823	1,695,623	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	217,564	10,000	113,181	340,745	-	30,983	-	371,728	371,728	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	98,778	-	62,151	160,929	-	-	-	160,929	160,929	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	144,916	-	78,368	223,284	-	114,844	-	338,128	338,128	-
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	150,000	150,000	-	143,451	10,200	86,131	239,782	-	89,655	-	329,437	179,437	-
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	-	272,893	-	-	-	-	104,850	377,743	-
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	220,000	-	62,595	282,595	-	50,000	-	332,595	332,595	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	-	-	-	242,248	15,935	144,852	403,035	-	8,834	-	411,869	411,869	-
EM OPERATIONS ADMIN-GLOBALCAMPUS	31900	-	-	-	-	-	-	-	-	-	-	107,381	-	107,381	107,381	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	161,551	173	72,856	234,580	-	22,540	-	257,120	257,120	-
DEARBORN CENTER	32001	-	-	-	-	-	88,361	200	38,579	127,140	-	21,644	-	148,784	148,784	-
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	44,200	200	29,960	74,360	-	27,103	-	101,463	101,463	-
SOUTHFIELD CENTER	32005	-	-	-	-	-	94,945	200	40,732	135,877	-	27,707	-	163,584	163,584	-
TROY CENTER	32006	-	-	-	-	-	82,963	200	55,110	138,273	-	26,064	-	164,337	164,337	-
US EAST ADMINISTRATION	34010	-	-	-	-	-	113,976	300	38,782	153,058	-	39,543	-	192,601	192,601	-
US WEST ADMINISTRATION	34020	-	-	-	-	-	160,690	750	83,372	244,812	-	49,871	-	294,683	294,683	-
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	47,500	-	27,571	75,071	-	26,825	-	101,896	101,896	-
ATLANTA METRO CENTER	34307	-	-	-	-	-	44,500	-	30,041	74,541	-	54,333	-	128,874	128,874	-
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	47,861	-	27,669	75,530	-	8,750	-	84,280	84,280	-
JOINT BASE ANDREWS	34401	-	-	-	-	-	46,405	-	30,560	76,965	-	6,052	-	83,017	83,017	-
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	47,942	-	20,162	68,104	-	6,627	-	74,731	74,731	-
FT BELVOIR CENTER	34409	-	-	-	-	-	47,871	-	13,719	61,590	-	5,962	-	67,552	67,552	-
FT RILEY CENTER	34603	-	-	-	-	-	43,500	-	12,177	55,677	-	22,480	-	78,157	78,157	-
FT LEAVENWORTH CENTER	34612	-	-	-	-	-	78,851	150	36,923	115,924	-	27,939	-	143,863	143,863	-
CAMP PENDLETON CENTER	34615	-	-	-	-	-	48,847	-	20,409	69,256	-	10,717	-	79,973	79,973	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	44,500	250	29,187	73,937	-	17,503	-	91,440	91,440	-
SCHOFIELD CENTER	35706	-	-	-	-	-	48,688	-	30,589	79,277	-	7,329	-	86,606	86,606	-
SAGINAW CENTER	37301	-	-	-	-	-	93,080	300	50,327	143,707	-	13,715	-	157,422	157,422	-
TRAVERSE CITY CENTER	37401	-	-	-	-	-	93,038	200	39,701	132,939	-	31,098	-	164,037	164,037	-
EAST LANSING CENTER	37601	-	-	-	-	-	99,796	550	62,982	163,328	-	23,800	-	187,128	187,128	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	80,040	100	43,502	123,642	-	21,627	-	145,269	145,269	-
LANSING COMMUNITY COLLEGE UNIVERSITY CTR	37609	-	-	-	-	-	-	400	-	400	-	-	-	36,563	36,563	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	118,019	1,442,200	1,560,219	-	7,047,990	455,303	3,560,171	11,063,464	-	2,973,689	-	14,037,153	12,476,934	-
SCHOLARSHIPS & FINANCIAL AID																
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	191,385	-	191,385	191,385	-
SPEECH GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	23,500	-	23,500	23,500	-
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	13,550	-	13,550	13,550	-
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	898,685	-	898,685	898,685	-
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	23,000	-	23,000	23,000	-

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	384,000	-	384,000	384,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	20,640	-	20,640	20,640	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	920,802	-	920,802	920,802	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	4,325,000	-	4,325,000	4,325,000	-
THE DETROIT SCHOLARSHIP	28335	-	-	-	-	-	-	-	-	-	-	10,500	-	10,500	10,500	-
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	13,428,750	-	13,428,750	13,428,750	-
VETERANS AWARD	28355	-	-	-	-	-	-	-	-	-	-	15,200	-	15,200	15,200	-
AMERICAN PROMISE SCHOOLS GRANT	28371	-	-	-	-	-	-	-	-	-	-	31,500	-	31,500	31,500	-
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	653,750	-	653,750	653,750	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	744,750	-	744,750	744,750	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	2,717,000	-	2,717,000	2,717,000	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	4,395,125	-	4,395,125	4,395,125	-
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	1,308,750	-	1,308,750	1,308,750	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	96,361	-	96,361	96,361	-
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	7,761,981	-	7,761,981	7,761,981	-
ONTARIO AWARD	28385	-	-	-	-	-	-	-	-	-	-	23,540	-	23,540	23,540	-
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	40,500	-	40,500	40,500	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	525,547	-	525,547	525,547	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	4,935	-	4,935	4,935	-
GERMAN EXCHANGE SCHLRSHIP	28465	-	-	-	-	-	-	-	-	-	-	51,250	-	51,250	51,250	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
WORLD PRESTIGE AWARD SCHOLARSHIP	28468	-	-	-	-	-	-	-	-	-	-	48,636	-	48,636	48,636	-
MET SCHOLARSHIP-MASTER OF ENTREPL TRANS	28478	-	-	-	-	-	-	-	-	-	-	15,300	-	15,300	15,300	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	53,562	-	53,562	53,562	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
CHARTER SCHOOLS EDUCATOR AWARD	28487	-	-	-	-	-	-	-	-	-	-	84,216	-	84,216	84,216	-
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	1,900,000	-	1,900,000	1,900,000	-
MICH INDIAN TUITION GRANT	28500	-	1,884,800	-	1,884,800	-	-	-	-	-	-	2,050,000	-	2,050,000	165,200	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,884,800	-	1,884,800	-	-	-	-	-	-	44,223,715	-	44,223,715	42,338,915	-
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	2,002,819	1,442,200	3,445,019	-	7,047,990	455,303	3,560,171	11,063,464	-	47,197,404	-	58,260,868	54,815,849	-
STUDENT AFFAIRS DIVISION																
STUDENT AFFAIRS																
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	135,363	37,167	61,837	234,367	-	10,240	-	244,607	244,607	-
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	94,693	-	43,248	137,941	-	-	-	137,941	137,941	-
CM LIFE	25100	-	-	-	-	-	116,009	-	62,633	178,642	-	2,257	-	180,899	180,899	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	563,577	-	563,577	563,577	-
STUDENT BUDGET ALLOC COMM PROJECTS	25470	-	-	-	-	-	-	-	-	-	-	96,900	-	96,900	96,900	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	52,275	-	21,342	73,617	-	2,551	-	76,168	76,168	-
COUNSELING CENTER	25805	-	-	-	-	500,901	198,361	-	341,818	1,041,080	-	6,173	-	1,047,253	1,047,253	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	148,524	3,000	69,244	220,768	-	33,088	-	253,856	253,856	-
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	66,375	800	46,723	113,898	-	10,983	-	124,881	124,881	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	19,315	-	19,315	19,315	-
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	11,900	154,744	1,416	79,931	247,991	-	43,684	-	291,675	291,675	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,625	-	28,625	28,625	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	144,317	5,200	68,283	217,800	-	-	16,372	-	234,172	234,172	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	111,600	-	62,650	174,250	-	-	-	-	174,250	174,250	-
STUDENT AFFAIRS	25924	-	-	-	-	-	41,981	30,000	25,526	97,507	-	-	14,135	-	111,642	111,642	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	57,265	-	57,265	-	-	23,821	-	81,086	81,086	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	11,900	111,469	-	61,691	185,060	-	-	-	-	185,060	185,060	-
STUDENT AFFAIRS SUBTOTAL		-	-	-	-	524,701	1,375,711	134,848	944,926	2,980,186	-	-	976,601	-	3,956,787	3,956,787	-
STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	524,701	1,375,711	134,848	944,926	2,980,186	-	-	976,601	-	3,956,787	3,956,787	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																	
<u>FACILITIES MANAGEMENT</u>																	
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	196,366	177,441	88,581	462,388	-	-	271,822	-	734,210	294,000	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	493,915	-	281,909	775,824	-	-	58,428	-	834,252	834,252	-
ELECTRICAL SHOP	27112	-	-	-	-	-	532,651	-	269,349	802,000	-	-	103,005	-	905,005	905,005	-
MECHANICAL SHOP	27113	-	-	-	-	-	516,810	8,600	294,790	820,200	-	-	112,091	-	932,291	932,291	-
PAINT SHOP	27114	-	-	-	-	-	260,514	-	145,070	405,584	-	-	-	-	405,584	405,584	-
KEY SHOP	27115	-	-	-	-	-	51,819	-	28,190	80,009	-	-	15,945	-	95,954	95,954	-
SIGN SHOP	27116	-	-	-	-	-	-	-	-	-	-	-	17,912	-	17,912	17,912	-
GROUNDS AREA MAINT	27118	-	-	-	-	-	693,954	83,500	454,593	1,232,047	-	-	223,538	-	1,455,585	1,455,585	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	103,742	9,000	63,833	176,575	-	-	68,177	-	244,752	153,752	-
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	37,407	-	28,067	65,474	-	-	-	-	65,474	65,474	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-
MASONRY SHOP	27125	-	-	-	-	-	103,638	-	63,914	167,552	-	-	-	-	167,552	167,552	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,846,897	41,174	1,156,240	3,044,311	-	-	1,467,003	-	4,511,314	4,511,314	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	61,092	2,300	43,008	106,400	-	-	8,357	-	114,757	114,757	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	18,944	100	14,092	33,136	-	-	18,015	-	51,151	51,151	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	530,929	3,240	256,849	791,018	-	-	12,110	-	803,128	803,128	-
SERVICE CENTER	27411	-	-	-	-	-	189,856	16,400	91,281	297,537	-	-	3,154	-	300,691	300,691	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	186,593	7,600	76,435	270,628	-	-	26,989	-	297,617	297,617	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	-	-	-	-	-	27,177	-	27,177	27,177	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	-	7,956,881	-	7,956,881	7,956,881	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	5,825,127	349,355	3,356,201	9,530,683	-	-	10,556,719	-	20,087,402	19,556,192	-
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																	
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	214,703	-	105,528	320,231	-	-	9,482	-	329,713	329,713	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	340,210	2,354	119,598	462,162	-	-	15,290	-	477,452	477,452	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	149,749	-	149,749	-	-	157,491	-	307,240	307,240	-
CMU POLICE	26630	-	-	-	-	-	1,731,627	85,955	848,308	2,665,890	-	-	71,757	-	2,737,647	2,737,647	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	2,286,540	238,058	1,073,434	3,598,032	-	-	276,820	-	3,874,852	3,682,052	-
<u>FINANCIAL SERVICES & REPORTING</u>																	
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	77,115	2,266	40,464	119,845	-	-	7,664	-	127,509	127,509	-
FINANCIAL SERVICES & REPORTING	26320	-	-	425,000	425,000	-	218,514	72,072	93,491	384,077	-	-	103,074	-	487,151	62,151	-
RISK MANAGEMENT	26400	-	-	-	-	-	131,904	600	71,114	203,618	-	-	9,467	-	213,085	213,085	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	-	616,338	-	616,338	616,338	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	47,000	-	19,670	66,670	-	-	14,950	-	81,620	81,620	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	569,988	2,500	251,266	823,754	-	-	23,042	-	846,796	846,796	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-

CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,160,000	1,160,000	-	985,136	8,000	577,325	1,570,461	-	24,212	-	1,594,673	434,673	-
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	483,616	1,300	269,979	754,895	-	130,132	-	885,027	885,027	-
PAYABLE ACCOUNTING	26470	-	-	-	-	-	173,148	150	97,996	271,294	-	-	-	271,294	271,294	-
PURCHASING	26600	-	-	-	-	-	297,200	-	149,832	447,032	-	20,127	-	467,159	467,159	-
CENTRAL MAILROOM	26610	-	-	-	-	-	107,374	-	60,224	167,598	-	2,848	-	170,446	170,446	-
UNIVERSITY STORES	26620	-	-	-	-	-	224,211	325	164,950	389,486	-	-	-	389,486	389,486	-
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	98,909	282	58,852	158,043	-	1,500	-	159,543	159,543	-
MOVING & DELIVERY	26625	-	-	-	-	-	140,020	-	105,141	245,161	-	702	-	245,863	245,863	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	346,976	-	346,976	346,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	210,329	2,000	113,631	325,960	-	13,237	-	339,197	339,197	-
CENTRAL ADMINISTRATION	31044	-	-	15,000	15,000	-	-	-	-	-	-	197,525	-	197,525	182,525	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,600,000	1,600,000	-	3,764,464	93,895	2,073,935	5,932,294	-	2,286,481	-	8,218,775	6,618,775	-
HUMAN RESOURCES																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	10,142	-	10,142	10,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	22,032	-	22,032	22,032	-
HR-AVP	26520	-	-	-	-	-	1,271,909	25,472	616,646	1,914,027	-	104,800	-	2,018,827	2,018,827	-
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	10,565	-	10,565	10,565	-
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	8,638	-	8,638	8,638	-
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-
HRS - WC/CHIP	26540	-	-	-	-	-	-	-	-	-	-	3,813	-	3,813	3,813	-
HUMAN RESOURCES SUBTOTAL		-	-	-	-	-	1,271,909	25,472	616,646	1,914,027	-	176,801	-	2,090,828	2,090,828	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,324,010	2,324,010	-	13,148,040	706,780	7,120,216	20,975,036	-	13,296,821	-	34,271,857	31,947,847	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
GOVERNMENT & EXTERNAL RELATIONS																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	285,693	7,686	101,123	394,502	-	212,159	-	606,661	606,661	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	285,693	7,686	101,123	394,502	-	212,159	-	606,661	606,661	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	285,693	7,686	101,123	394,502	-	212,159	-	606,661	606,661	-
PRESIDENT'S DIVISION																
PRESIDENT'S OFFICE																
STATE APPROPRIATIONS-SPECIAL	11002	-	114,833	-	114,833	-	-	-	-	-	-	114,833	-	114,833	-	-
PRESIDENTS OFFICE	26100	-	-	-	-	-	734,610	102,045	390,843	1,227,498	-	174,309	-	1,401,807	1,401,807	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	58,000	-	58,000	58,000	-
OFFICE OF CIVIL RIGHTS & INSTNL EQUITY	26120	-	-	-	-	-	310,610	6,000	156,560	473,170	-	7,325	-	480,495	480,495	-
OFFICE CIVIL RGTS & INSTL EQTY-OUTSIDE SERVICES	26125	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	464,805	2,200	166,487	633,492	-	49,033	-	682,525	682,525	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	155,684	-	57,281	212,965	-	257,184	-	470,149	470,149	-
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	122,525	-	122,525	122,525	-
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	31,193	-	33,393	33,393	-
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	72,685	-	72,685	72,685	-
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	150,949	-	63,592	214,541	-	34,800	-	249,141	249,141	-
INTERNAL AUDIT	26410	-	-	-	-	-	280,320	29,526	123,121	432,967	-	18,964	-	451,931	451,931	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	72,398	2,500	34,334	109,232	-	10,000	-	119,232	119,232	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	24,562	236,798	-	108,254	369,614	-	39,441	-	409,055	409,055	-

CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UCOMM OPERATIONS	26700	-	-	-	-	-	1,732,375	17,761	762,116	2,512,252	-	32,470	-	2,544,722	2,544,722	-
BROCHURE PRINTING	26710	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
UCOMM MARKETING	26715	-	-	-	-	-	-	-	-	-	-	1,315,350	-	1,315,350	1,315,350	-
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	168,000	-	168,000	168,000	-
UCOMM GLOBAL OPERATIONS	31022	-	-	-	-	-	-	13,380	-	13,380	-	139,434	-	152,814	152,814	-
UCOMM GLOBAL MARKETING	36100	-	-	-	-	-	-	-	-	-	-	3,895,385	-	3,895,385	3,895,385	-
PRESIDENT'S OFFICE SUBTOTAL		-	114,833	-	114,833	24,562	4,138,549	175,612	1,862,588	6,201,311	-	6,827,216	-	13,028,527	12,913,694	-
PRESIDENT'S DIVISION SUBTOTAL		-	114,833	-	114,833	24,562	4,138,549	175,612	1,862,588	6,201,311	-	6,827,216	-	13,028,527	12,913,694	-
UNIVERSITY ADVANCEMENT DIVISION																
<u>UNIVERSITY ADVANCEMENT</u>																
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	100	-	100	100	-
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	46,871	-	46,871	46,871	-
OPERATIONS & GIFT ADMINISTRATION	26820	-	-	-	-	-	-	-	-	-	-	19,142	-	19,142	19,142	-
ADVANCEMENT-IT SUPPORT	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-
DEVELOPMENT/STEWARDSHIP	26830	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ANNUAL GIVING	26840	-	-	-	-	-	-	184,290	-	184,290	-	35,607	-	219,897	219,897	-
BUSINESS ENGAGEMENT	26855	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ALUM REL & CONST ENG	26860	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
DEVELOPMENT- REGIONAL DEVELOPMENT	26869	-	-	-	-	-	-	-	-	-	-	33,250	-	33,250	33,250	-
ADVANCEMENT SAL & BEN	26870	-	-	-	-	-	2,483,601	64,118	1,161,693	3,709,412	-	-	-	3,709,412	3,709,412	-
DEVELOPMENT/STEWARDSHIP/PROSPECT RESEARCH	26876	-	-	-	-	-	-	-	-	-	-	43,186	-	43,186	43,186	-
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,483,601	248,408	1,161,693	3,893,702	-	264,098	-	4,157,800	4,157,800	-
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,483,601	248,408	1,161,693	3,893,702	-	264,098	-	4,157,800	4,157,800	-
UNIVERSITY WIDE ACCOUNTS																
<u>CENTRAL ADMINISTRATION</u>																
STUDENT FEES	10002	-	-	8,025,000	8,025,000	-	-	-	-	-	-	-	-	-	(8,025,000)	-
STATE APPROPRIATIONS CENTRALIZED	TBD	-	87,367,148	-	87,367,148	-	-	-	-	-	-	-	-	-	(87,367,148)	-
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-
INSURANCE DIVIDEND	16400	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-	(40,000)	-
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	1,725,000	-	1,725,000	1,725,000	-
BUDGET REDUCTION CONTINGENCY	19995	-	-	-	-	-	-	-	-	-	-	2,032,351	-	2,032,351	2,032,351	-
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	1,010,879	-	1,010,879	1,010,879	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	594,769	-	594,769	594,769	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,910,835)	(3,910,835)	(3,910,835)	-
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(236,014)	(236,014)	(236,014)	-
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(736,127)	(736,127)	(736,127)	-
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(634,099)	(634,099)	(634,099)	-
OVERHEAD-MSO	26009	-	-	28,392	28,392	-	-	-	-	-	-	-	-	-	(28,392)	-
AUX OVERHEAD-HEALTH SVC	26010	-	-	-	-	-	-	-	-	-	-	-	(181,048)	(181,048)	(181,048)	-
AUX OVERHEAD-PRINTING SERVICES	26011	-	-	-	-	-	-	-	-	-	-	-	(100,286)	(100,286)	(100,286)	-
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,721)	(13,721)	(13,721)	-
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
AMER DISABILITIES ACT OPERATIONAL ACCT	26500	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
CAPITAL PROJECT FUNDS	27030	-	-	-	-	-	-	-	-	-	-	2,756,286	-	2,756,286	2,756,286	-
TRUSTEE FEES	27800	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	7,500	-
DEBT SERVICE	27810	-	-	-	-	-	-	-	-	-	-	1,615,960	-	1,615,960	1,615,960	-
AUX OVERHEAD MNTC-RES SVC	27910	-	-	-	-	-	-	-	-	-	-	-	(1,167,557)	(1,167,557)	(1,167,557)	-
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	-	-	-	-	-	-	-	-	-	-	-	(29,940)	(29,940)	(29,940)	-

CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							TOTAL EXPENSES	
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
AUX OVRHD MNTC-TELECOM	27913	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,201)	(39,201)	(39,201)	-
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	-	-	(65,394)	(65,394)	(65,394)	-
OVERHEAD MNTC-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,139,869)	(1,139,869)	(1,139,869)	-
OVERHEAD MNTC-MSO	27919	-	-	16,608	16,608	-	-	-	-	-	-	-	-	-	-	-	(16,608)	-
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	150,000	150,000	-	-	-	-	-	150,000	150,000	-
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	100,000	100,000	-	-	-	-	-	100,000	100,000	-
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	100,000	100,000	-	-	-	-	-	100,000	100,000	-
COMPENSATION	29115	-	-	-	-	-	50,000	-	50,000	100,000	-	-	-	-	-	100,000	100,000	-
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,250,000	4,250,000	-	-	-	-	-	4,250,000	4,250,000	-
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	-	-	51,000	51,000	-
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	-	-	1,100	1,100	-
CENTRAL ADMINISTRATION SUBTOTAL		-	87,367,148	10,995,931	98,363,079	-	50,000	-	4,651,100	4,701,100	-	11,313,745	(8,254,091)	-	7,760,754	(90,602,325)	-	
CENTRAL ENERGY FACILITY																		
PERSONAL SERVICES	Various	-	-	-	-	-	1,251,784	910,917	587,337	2,750,038	-	-	-	-	-	2,750,038	-	(2,750,038)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	667,200	-	-	667,200	-	(667,200)	
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	2,010,567	-	-	2,010,567	-	(2,010,567)	
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000	-	(20,000)	
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	-	-	-	250,897	-	-	250,897	-	(250,897)	
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	716,857	-	-	716,857	-	(716,857)	
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	3,745,413	-	-	3,745,413	-	(3,745,413)	
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	3,049,964	-	-	3,049,964	-	(3,049,964)	
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	956,424	-	-	956,424	-	(956,424)	
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	203,989	-	-	203,989	-	(203,989)	
CHARGE TO GENERAL FUND (62.92%)		-	-	-	-	-	-	-	-	-	-	(7,956,881)	-	-	(7,956,881)	-	7,956,881	
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,414,468)	-	-	(6,414,468)	-	6,414,468	
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,251,784	910,917	587,337	2,750,038	-	(2,750,038)	-	-	-	-	-	
SERVICE CENTERS TOTALS		47,385	89,484,800	21,598,701	111,130,886	3,243,206	42,640,130	7,634,520	27,871,141	81,388,997	-	86,879,662	(7,517,964)	-	160,750,695	49,619,809	-	
AUXILIARY CENTERS																		
PARKING SERVICES																		
REGISTRATION FEE	50123	-	-	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000
VIOLATIONS BUREAU	50124	-	-	350,000	350,000	-	-	-	-	-	-	-	-	-	-	-	-	350,000
PARKING METER INCOME	50125	-	-	105,000	105,000	-	-	-	-	-	-	-	-	-	-	-	-	105,000
PARKING SERVICES	50130	-	-	-	-	-	168,421	110,191	101,391	380,003	-	201,038	-	-	581,041	-	(581,041)	
BUDGET REDUCTION RETURN	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(510,959)	(510,959)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
PARKING SERVICES SUBTOTAL		-	-	1,955,000	1,955,000	-	168,421	110,191	101,391	380,003	-	201,038	-	581,041	(1,373,959)	-		
RESIDENCES & AUXILIARY SERVICES																		
APARTMENTS																		
KEWADIN	50021	-	-	613,390	613,390	-	46,350	30,000	26,202	102,552	-	336,552	-	-	439,104	-	174,286	
NORTHWEST	50022	-	-	1,418,201	1,418,201	-	107,170	60,000	60,584	227,754	-	610,255	-	-	838,009	-	580,192	
GRAD HSG	50023	-	-	941,555	941,555	-	71,155	40,000	40,225	151,380	-	356,392	-	-	507,772	-	433,783	
APARTMENTS SUBTOTAL		-	-	2,973,146	2,973,146	-	224,675	130,000	127,011	481,686	-	1,303,199	-	-	1,784,885	-	1,188,261	
BOVEE UC																		
BOOKSTORE	50042	-	-	7,850,000	7,850,000	-	449,713	340,000	275,831	1,065,544	5,650,000	860,000	-	-	7,575,544	-	274,456	
BUILDING	50043	-	-	9,500	9,500	-	271,729	45,000	147,074	463,803	-	17,050	-	-	490,853	-	(471,353)	
CENTRAL CARD	50045	-	-	95,000	95,000	-	37,992	12,500	24,545	75,037	-	204,250	-	-	279,287	-	(184,287)	
MEDIAGRAPHIX	50047	-	-	28,250	28,250	-	-	20,125	-	20,125	-	8,125	-	-	28,250	-	-	
BOVEE UC SUBTOTAL		-	-	7,982,750	7,982,750	-	759,434	417,625	447,450	1,624,509	5,650,000	1,089,425	-	-	8,363,934	-	(381,184)	

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
BOVEE UC FOOD SERVICE																	
CATERING	50048	-	-	1,000,000	1,000,000	-	378,769	-	152,341	531,110	390,000	24,475	-	945,585	-	54,415	
DOWN UNDER	50049	-	-	1,390,207	1,390,207	-	259,794	244,157	104,490	608,441	552,871	103,744	-	1,265,056	-	125,151	
EINSTEINS	50050	-	-	315,136	315,136	-	46,703	66,146	18,784	131,633	127,630	33,424	-	292,687	-	22,449	
SHAKE SMART	50051	-	-	695,864	695,864	-	75,123	129,461	30,215	234,799	323,302	44,396	-	602,497	-	93,367	
PONDER	50052	-	-	30,258	30,258	-	-	-	-	-	-	166	-	166	-	30,092	
BEVERAGE SERVICES	50053	-	-	58,000	58,000	-	-	5,500	-	5,500	12,240	5,670	-	23,410	-	34,590	
C3 TOWERS	50054	-	-	777,337	777,337	-	38,958	247,570	15,669	302,197	411,989	66,443	-	780,629	-	(3,292)	
CAMPUS COFFEE & TEA	50055	-	-	227,516	227,516	-	19,984	61,198	8,038	89,220	88,731	8,246	-	186,197	-	41,319	
THE MARKET	50057	-	-	877,129	877,129	-	77,167	104,253	31,037	212,457	456,108	120,581	-	789,146	-	87,983	
UC STARBUCKS	50059	-	-	572,017	572,017	-	98,536	83,495	39,631	221,662	215,078	65,710	-	502,450	-	69,567	
NORTHSIDE MARKET	50060	-	-	311,884	311,884	-	42,369	58,207	17,041	117,617	182,452	11,245	-	311,314	-	570	
WHICH WICH	50064	-	-	228,303	228,303	-	48,253	35,956	19,407	103,616	92,462	21,423	-	217,501	-	10,802	
CONCESSIONS	50076	-	-	75,000	75,000	-	24,750	-	9,954	34,704	29,250	2,319	-	66,273	-	8,727	
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	6,558,651	6,558,651	-	1,110,406	1,035,943	446,607	2,592,956	2,882,113	507,842	-	5,982,911	-	575,740	
OTHER INCOME																	
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000	
HERF III		-	-	-	-	-	-	-	-	-	-	-	-	-	6,183,399	6,183,399	
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	6,183,399	6,783,399	
PRINTING SERVICES																	
UNIVERSITY PRESS	50082	-	-	1,137,250	1,137,250	-	414,278	5,000	208,529	627,807	341,360	140,218	-	1,109,385	-	27,865	
UP COPY CENTER	50083	-	-	165,000	165,000	-	35,706	-	26,204	61,910	13,650	117,325	-	192,885	-	(27,885)	
UC COPY CENTER	50084	-	-	52,500	52,500	-	35,005	-	26,922	61,927	5,000	11,343	-	78,270	-	(25,770)	
PRINTING SERVICES SUBTOTAL		-	-	1,354,750	1,354,750	-	484,989	5,000	261,655	751,644	360,010	268,886	-	1,380,540	-	(25,790)	
RESIDENCE HALLS																	
BEDDOW	50003	-	-	874,800	874,800	-	158,802	101,306	82,605	342,713	-	447,161	-	789,874	-	84,926	
CALKINS	50004	-	-	1,080,000	1,080,000	-	158,802	101,306	82,605	342,713	-	454,572	-	797,285	-	282,715	
CAREY	50005	-	-	993,280	993,280	-	158,802	101,306	82,605	342,713	-	449,463	-	792,176	-	201,104	
COBB	50006	-	-	810,000	810,000	-	158,802	101,306	82,605	342,713	-	463,064	-	805,777	-	4,223	
EMMONS	50007	-	-	1,053,000	1,053,000	-	158,802	101,306	82,605	342,713	-	445,227	-	787,940	-	265,060	
HERRIG	50008	-	-	1,063,800	1,063,800	-	158,802	101,306	82,605	342,713	-	445,394	-	788,107	-	275,693	
LARZELERE	50009	-	-	999,000	999,000	-	158,802	101,306	82,605	342,713	-	489,284	-	831,997	-	167,003	
MERRILL	50010	-	-	1,128,600	1,128,600	-	158,802	101,306	82,605	342,713	-	459,077	-	801,790	-	326,810	
ROBINSON	50011	-	-	891,000	891,000	-	158,802	101,306	82,605	342,713	-	454,961	-	797,674	-	93,326	
SAXE	50012	-	-	1,069,200	1,069,200	-	158,802	101,306	82,605	342,713	-	447,735	-	790,448	-	278,752	
SWEENEY	50013	-	-	1,053,000	1,053,000	-	158,802	101,306	82,605	342,713	-	479,796	-	822,509	-	230,491	
THORPE	50015	-	-	1,069,200	1,069,200	-	158,802	101,306	82,605	342,713	-	473,975	-	816,688	-	252,512	
TROUT	50016	-	-	885,600	885,600	-	158,802	101,306	82,605	342,713	-	447,667	-	790,380	-	95,220	
TROUTMAN	50017	-	-	-	-	-	-	-	-	-	-	305,208	-	305,208	-	(305,208)	
WHEELER	50018	-	-	-	-	-	-	-	-	-	-	208,322	-	208,322	-	(208,322)	
WOLDT	50019	-	-	1,063,800	1,063,800	-	158,802	101,306	82,605	342,713	-	445,796	-	788,509	-	275,291	
KULHAVI	50025	-	-	1,509,300	1,509,300	-	158,802	101,306	82,605	342,713	-	497,591	-	840,304	-	668,996	
KESSELER	50026	-	-	1,544,400	1,544,400	-	158,802	101,306	82,605	342,713	-	489,345	-	832,058	-	712,342	
CAMPBELL	50027	-	-	1,298,700	1,298,700	-	158,802	101,306	82,605	342,713	-	510,960	-	853,673	-	445,027	
CELANI	50028	-	-	1,319,760	1,319,760	-	158,802	101,306	82,605	342,713	-	488,789	-	831,502	-	488,258	
FABIANO	50029	-	-	1,544,400	1,544,400	-	158,802	101,306	82,605	342,713	-	488,789	-	831,502	-	712,898	
RESIDENCE HALLS SUBTOTAL		-	-	21,250,840	21,250,840	-	3,017,238	1,924,814	1,569,495	6,511,547	-	9,392,176	-	15,903,723	-	5,347,117	
RESIDENTIAL RESTAURANTS																	
CAREY	50032	-	-	3,633,084	3,633,084	-	329,554	385,465	132,547	847,566	879,894	1,617,636	-	3,345,096	-	287,988	
MERRILL	50033	-	-	3,615,606	3,615,606	-	375,742	315,246	151,123	842,111	865,821	1,561,207	-	3,269,139	-	346,467	
ROBINSON	50034	-	-	2,870,178	2,870,178	-	344,529	270,016	138,570	753,115	691,256	1,584,767	-	3,029,138	-	(158,960)	

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
WOLDT	50035	-	-	5,804,092	5,804,092	-	650,124	388,575	261,480	1,300,179	1,392,678	1,772,776	-	4,465,633	-	1,338,459	
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	15,922,960	15,922,960	-	1,699,949	1,359,302	683,720	3,742,971	3,829,649	6,536,386	-	14,109,006	-	1,813,954	
UNALLOCATED EXPENSES																	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	5,426,727	-	5,426,727	-	(5,426,727)	
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)	
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,045,552)	(3,045,552)	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	5,426,727	5,208,618	10,635,345	(4,666,152)	(15,301,497)	
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	56,643,097	56,643,097	-	7,296,691	4,872,684	3,535,938	15,705,313	12,721,772	24,524,641	5,208,618	58,160,344	1,517,247	-	
TELECOMMUNICATIONS																	
USAGE-RESALE	50142	-	-	500	500	-	-	-	-	-	-	-	-	-	-	500	
USAGE-ADMINISTRATIVE	50142	-	-	174,800	174,800	-	-	-	-	-	-	-	-	-	-	174,800	
NONTAXABLE SALES-RESALE	50142	-	-	7,500	7,500	-	-	-	-	-	-	-	-	-	-	7,500	
CELLULAR PHONE RESALE	50142	-	-	9,620,100	9,620,100	-	-	-	-	-	-	-	-	-	-	9,620,100	
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,280,350	2,280,350	-	-	-	-	-	-	-	-	-	-	2,280,350	
SERVICE ORDER CHARGES	50142	-	-	1,557,890	1,557,890	-	-	-	-	-	-	-	-	-	-	1,557,890	
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	50,000	50,000	-	-	-	-	-	-	-	-	-	-	50,000	
OTHER REVENUE	50142	-	-	15,000	15,000	-	-	-	-	-	-	-	-	-	-	15,000	
PERSONNEL SERVICES	50142	-	-	-	-	-	698,570	300,000	362,939	1,361,509	-	-	-	1,361,509	-	(1,361,509)	
TRUCKS-USAGE	50142	-	-	-	-	-	-	-	-	-	-	58,900	-	58,900	-	(58,900)	
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	107,600	-	107,600	-	(107,600)	
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	7,682,700	-	7,682,700	-	(7,682,700)	
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	3,149,600	-	3,149,600	-	(3,149,600)	
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	-	(35,000)	
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	275,215	275,215	(1,035,616)	(1,310,831)	
TELECOMMUNICATIONS SUBTOTAL		-	-	13,706,140	13,706,140	-	698,570	300,000	362,939	1,361,509	-	11,033,800	275,215	12,670,524	(1,035,616)	-	
UNIVERSITY EVENTS & CONFERENCE SERVICES																	
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	153,738	153,738	-	106,690	-	47,048	153,738	-	-	-	153,738	-	-	
UNIVERSITY EVENTS	50181/25201	-	-	733,624	733,624	-	178,982	192,524	136,581	508,087	-	225,537	-	733,624	-	-	
UNIVERSITY EVENTS & CONF SVS SUBTOTAL		-	-	887,362	887,362	-	285,672	192,524	183,629	661,825	-	225,537	-	887,362	-	-	
AUXILIARY CENTERS TOTALS		-	-	73,191,599	73,191,599	-	8,449,354	5,475,399	4,183,897	18,108,650	12,721,772	35,985,016	5,483,833	72,299,271	(892,328)	-	
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	290,000	-	87,112	377,112	-	43,478	-	420,590	-	(420,590)	
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	147,500	23,495	71,473	242,468	-	565,217	-	807,685	-	(807,685)	
NCAA PAYMENTS	55002	-	-	1,200,000	1,200,000	-	-	-	-	-	-	-	-	-	-	1,200,000	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,841,915	-	1,841,915	-	(1,841,915)	
NCAA ACADEMIC ENHANCEMENT	55005	-	-	-	-	-	176,518	-	75,601	252,119	-	17,391	-	269,510	-	(269,510)	
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	23,151	-	23,151	-	(23,151)	
IMG REVENUE	55007	-	-	432,500	432,500	-	-	-	-	-	-	-	-	-	-	432,500	
COMPLIANCE	55008	-	-	-	-	-	105,000	-	42,570	147,570	-	39,130	-	186,700	-	(186,700)	
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	163,010	52,361	97,565	312,936	-	21,739	-	334,675	-	(334,675)	
MID AMERICAN CONFERENCE	55010	-	-	1,650,000	1,650,000	-	-	-	-	-	-	247,826	-	247,826	-	1,402,174	
ATHLETIC SPECIAL EVENTS	55015	-	-	25,000	25,000	-	-	-	-	-	-	8,696	-	8,696	-	16,304	
ATHLETICS-GENERAL	55020	-	-	75,000	75,000	-	451,689	56,627	227,457	735,773	-	286,999	1,773,968	2,796,740	11,812,722	9,090,982	
ATHLETIC TICKET TRADE	55023	-	-	622,927	622,927	-	-	74,584	-	74,584	-	23,250	-	97,834	-	525,093	
EQUIPMENT & LOCKER ROOM	55035	-	-	10,000	10,000	-	51,250	-	28,761	80,011	-	10,435	-	90,446	-	(80,446)	
SCOREBOARDS	55049	-	-	10,000	10,000	-	-	114,575	-	114,575	-	43,478	-	158,053	-	(148,053)	
SPORTS MEDICINE	55050	-	-	250,000	250,000	-	374,612	127,954	192,984	695,550	-	217,391	-	912,941	-	(662,941)	

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ATHLETIC INJURIES	55052	-	-	40,000	40,000	-	-	-	-	-	-	-	260,870	-	260,870	-	(220,870)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	52,000	-	21,031	73,031	-	-	43,478	-	116,509	-	(116,509)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	-	43,478	-	43,478	-	(43,478)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	107,376	157,500	-	117,594	382,470	-	-	39,130	-	421,600	-	(421,600)
CHEERLEADERS	55060	-	-	-	-	-	-	8,074	-	8,074	-	-	-	-	8,074	-	(8,074)
CMU CHIPPETTES	55065	-	-	-	-	-	-	8,612	-	8,612	-	-	-	-	8,612	-	(8,612)
FOOTBALL SUITES	55067	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
CHIPPEWA CLUB	55070	-	-	1,000,000	1,000,000	-	120,568	115,849	50,582	286,999	-	-	78,261	-	365,260	-	634,740
GAME GUARANTEES	55071	-	-	3,050,000	3,050,000	-	-	-	-	-	-	-	760,870	-	760,870	-	2,289,130
FOOTBALL	55075	-	-	-	-	1,047,139	570,549	172,272	629,797	2,419,757	-	-	1,565,217	-	3,984,974	-	(3,984,974)
MEN'S BASKETBALL	55081	-	-	-	-	305,000	320,000	120,950	206,313	952,263	-	-	391,304	-	1,343,567	-	(1,343,567)
BASEBALL	55082	-	-	-	-	229,448	-	79,144	79,664	388,256	-	-	195,652	-	583,908	-	(583,908)
MENS TRACK & CROSS CO	55083	-	-	-	-	46,449	-	-	21,413	67,902	-	-	-	-	67,902	-	(67,902)
WRESTLING	55085	-	-	-	-	177,259	-	-	71,826	249,085	-	-	95,652	-	344,737	-	(344,737)
WOMEN'S BASKETBALL	55091	-	-	-	-	239,788	250,000	-	169,308	659,096	-	-	365,217	-	1,024,313	-	(1,024,313)
WOMEN'S SOCCER	55092	-	-	-	-	117,708	-	-	56,156	173,864	-	-	86,957	-	260,821	-	(260,821)
FIELD HOCKEY	55093	-	-	-	-	110,850	-	-	43,376	154,226	-	-	86,957	-	241,183	-	(241,183)
GYMNASTICS	55094	-	-	-	-	186,629	-	-	82,951	269,580	-	-	86,957	-	356,537	-	(356,537)
WOMEN'S GOLF	55095	-	-	-	-	61,869	-	23,495	34,186	119,550	-	-	86,957	-	206,507	-	(206,507)
WOMEN'S LACROSSE	55096	-	-	-	-	114,008	-	-	54,832	168,840	-	-	86,957	-	255,797	-	(255,797)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	185,693	-	-	87,191	272,884	-	-	130,435	-	403,319	-	(403,319)
VOLLEYBALL	55098	-	-	-	-	203,688	-	54,193	98,167	356,048	-	-	121,739	-	477,787	-	(477,787)
SOFTBALL	55099	-	-	-	-	184,072	-	-	64,168	248,240	-	-	173,913	-	422,153	-	(422,153)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	-	5,735,590	-	5,735,590	5,735,590	-
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	-	-	32,609	-	32,609	-	(32,609)
ATHLETICS SUBTOTAL		-	-	8,375,427	8,375,427	3,317,016	3,230,196	1,032,185	2,712,078	10,291,475	-	-	13,858,296	1,773,968	25,923,739	17,548,312	-
COMPUTING SUPPORT																	
OIT	24310/26376/53119	-	-	-	-	-	338,127	-	138,413	476,540	-	-	20,700	-	497,240	9,487,159	8,989,919
MEDIATED SERVICES	53110	-	-	-	-	-	244,351	-	126,018	370,369	-	-	22,100	-	392,469	-	(392,469)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	552,222	91,716	274,645	918,583	-	-	5,400	-	923,983	-	(923,983)
NETWORK	53112	-	-	-	-	-	474,636	300,808	224,067	999,511	-	-	37,000	-	1,036,511	400,000	(636,511)
INFRASTRUCTURE	53114	-	-	-	-	-	363,986	67,389	156,281	587,656	-	-	10,000	-	597,656	-	(597,656)
TECH SERVICES	53115	-	-	65,000	65,000	-	199,111	272,434	108,353	579,898	-	-	24,100	-	603,998	100,000	(438,998)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	388,808	244,760	158,925	792,493	-	-	27,500	-	819,993	-	(819,993)
OIT MAINTENANCE	53118	-	-	380,000	380,000	-	-	-	-	-	-	-	1,507,480	-	1,507,480	-	(1,127,480)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	237,226	194,051	115,078	546,355	-	-	11,200	-	557,555	-	(557,555)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	1,007,087	670,952	445,568	2,123,607	-	-	21,000	-	2,144,607	-	(2,144,607)
OIT SERVICES	53122	-	-	221,434	221,434	-	-	-	-	-	-	-	-	-	-	-	221,434
INFORMATION SECURITY	53123	-	-	-	-	-	463,564	200,097	162,595	826,256	-	-	18,400	-	844,656	-	(844,656)
OIT FUNDED PROJECTS	53124	-	-	311,265	311,265	-	-	-	-	-	-	-	-	-	-	-	311,265
DATA SERVICES	53125	-	-	-	-	-	292,466	607,869	128,985	1,029,340	-	-	9,370	-	1,038,710	-	(1,038,710)
COMPUTING SUPPORT SUBTOTAL		-	-	977,699	977,699	-	4,561,584	2,650,096	2,038,928	9,250,608	-	-	1,714,250	-	10,964,858	9,987,159	-
WCMU PUBLIC MEDIA																	
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	667,877	667,877
MISCELLANEOUS	43305/43313	-	-	8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
TOWER RENT	43313	-	-	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000
CONTRIBUTIONS	9300011	-	-	1,052,950	1,052,950	-	-	-	-	-	-	-	-	-	-	-	1,052,950
MANAGEMENT & GENERAL	43350	-	-	-	-	-	120,564	3,000	53,443	177,007	-	-	76,926	-	253,933	-	(253,933)
FUNDRAISING	43351	-	-	-	-	-	73,129	93,380	48,385	214,894	-	-	170,191	-	385,085	-	(385,085)
BROADCASTING	43352	-	-	-	-	-	165,030	8,200	75,324	248,554	-	-	360,131	-	608,685	-	(608,685)
PROGRAMMING	43353	-	-	-	-	-	237,155	53,000	123,889	414,044	-	-	461,000	-	875,044	-	(875,044)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	30,815	34,023	15,716	80,554	-	-	74,750	-	155,304	-	(155,304)

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200	-	(1,200)
CPB CARES ACT		-	-	247,595	247,595	-	-	-	-	-	-	-	-	-	-	-	247,595
CORP FOR PUBLIC BROADCASTING	69015	-	-	242,829	242,829	-	-	-	-	-	-	-	-	-	-	-	242,829
TOTAL RADIO		-	-	1,611,374	1,611,374	-	626,693	191,603	316,757	1,135,053	-	1,144,198	-	2,279,251	667,877	-	
TELEVISION																	
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	735,383	735,383
MISCELLANEOUS	43205/43213	-	-	18,500	18,500	-	-	-	-	-	-	-	-	-	-	-	18,500
TOWER RENT	43213	-	-	273,000	273,000	-	-	-	-	-	-	-	-	-	-	-	273,000
CONTRIBUTIONS	9300010	-	-	1,300,000	1,300,000	-	-	-	-	-	-	-	-	-	-	-	1,300,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	145,984	20,000	57,451	223,435	-	136,699	-	360,134	-	(360,134)	
FUNDRAISING	43251	-	-	-	-	-	106,660	93,611	63,462	263,733	-	376,766	-	640,499	-	(640,499)	
BROADCASTING	43252	-	-	-	-	-	394,369	-	179,597	573,966	-	482,500	-	1,056,466	-	(1,056,466)	
PROGRAMMING	43253	-	-	-	-	-	243,904	-	121,982	365,886	-	868,200	-	1,234,086	-	(1,234,086)	
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	57,227	60,957	29,187	147,371	-	113,750	-	261,121	-	(261,121)	
OUTREACH	43255	-	-	-	-	-	67,300	-	25,695	92,995	-	8,900	-	101,895	-	(101,895)	
CPB CARES ACT		-	-	209,683	209,683	-	-	-	-	-	-	-	-	-	-	-	209,683
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,117,635	1,117,635	-	-	-	-	-	-	-	-	-	-	-	1,117,635
TOTAL TELEVISION		-	-	2,918,818	2,918,818	-	1,015,444	174,568	477,374	1,667,386	-	1,986,815	-	3,654,201	735,383	-	
WCMU PUBLIC MEDIA SUBTOTAL		-	-	4,530,192	4,530,192	-	1,642,137	366,171	794,131	2,802,439	-	3,131,013	-	5,933,452	1,403,260	-	
COLLEGE OF MEDICINE CLINICS																	
UNIVERSITY HEALTH SERVICES	150100000	-	-	974,100	974,100	892,439	817,052	115,860	808,051	2,633,402	-	279,420	246,442	3,159,264	2,328,176	143,012	
NEW CLINIC OPERATIONS	151820000	-	-	249,900	249,900	128,461	131,875	-	91,566	351,902	-	16,975	-	368,877	77,533	(41,444)	
AUTISM CLINIC	151120000	-	-	139,768	139,768	-	-	99,156	45,342	144,498	-	56,838	-	201,336	(40,000)	(101,568)	
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,363,768	1,363,768	1,020,900	948,927	215,016	944,959	3,129,802	-	353,233	246,442	3,729,477	2,365,709	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS																	
TICKET CENTRAL	50183/25201	-	-	25,000	25,000	-	-	-	-	-	-	44,297	-	44,297	19,297	-	
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	-	-	-	-	51,037	-	51,037	51,037	-	
TICKET CENTRAL/EVENTS CENTER SUBTOTAL		-	-	25,000	25,000	-	-	-	-	-	-	95,334	-	95,334	70,334	-	
UNIVERSITY RECREATION																	
UNIVERSITY RECREATION	50195/25201	-	-	469,674	469,674	47,297	609,552	250,000	324,211	1,231,060	-	66,125	-	1,297,185	827,511	-	
UNIVERSITY RECREATION SUBTOTAL		-	-	469,674	469,674	47,297	609,552	250,000	324,211	1,231,060	-	66,125	-	1,297,185	827,511	-	
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	15,741,760	15,741,760	4,385,213	10,992,396	4,513,468	6,814,307	26,705,384	-	19,218,251	2,020,410	47,944,045	32,202,285	-	
GRAND TOTAL		213,178,255	89,484,800	123,397,386	426,060,441	91,010,352	77,151,057	22,181,800	78,652,706	268,895,915	12,721,772	153,522,041	(13,721)	435,126,007	9,065,566	-	

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling, and solid waste disposal. This budget does not include the estimated utilities for WCMU Public Media. Utilities for this unit are reflected in its respective operating budget.

The funding for the Central Energy Facility is derived from internal transfers. Specifically, the cost of utilities is assessed to the General Fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. While the overall campus square footage has increased over the past several years, the square footage allocation ratio has remained consistent over the last couple years with 64 percent relating to the general fund and 36 percent relating to Residences and Auxiliary Services.

In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or flat for nine years, except for adjustments in square footage. Energy savings have also accounted for an area where budget reductions were realized. This is a remarkable accomplishment of true energy savings. The 2021-2022 CEF budget is \$14,371,349.

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are expected to remain stable primarily due to decreased fuel costs and conservation measures implemented.
- Purchased electricity costs are expected to remain stable
- Solid waste & recycling costs are projected to remain stable.
- City water and sewer costs are expected to remain stable.
- Bond payments are anticipated to remain stable.

Energy and Utilities strives to minimize utility costs by economically dispatching Central Energy Facility equipment. Operation of both Co-Generation units is the preferred source for steam and electric production. Chilled water production will be optimized by staging the campus' free cooling apparatus, steam absorption chillers, and electric chillers.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL					
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
CENTRAL ENERGY FACILITY													
PERSONAL SERVICES	Various	-	-	1,251,784	910,917	587,337	2,750,038	-	-	-	2,750,038	-	(2,750,038)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	250,897	-	250,897	-	(250,897)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	716,857	-	716,857	-	(716,857)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	3,745,413	-	3,745,413	-	(3,745,413)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	3,049,964	-	3,049,964	-	(3,049,964)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	956,424	-	956,424	-	(956,424)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	203,989	-	203,989	-	(203,989)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(7,956,881)	-	(7,956,881)	-	7,956,881
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(6,414,468)	-	(6,414,468)	-	6,414,468
GRAND TOTAL		-	-	1,251,784	910,917	587,337	2,750,038	-	(2,750,038)	-	-	-	-

Parking Services

The 2021-22 Parking Services budget is based on previous year actual financial results regarding parking permit sales, parking citation revenue and parking meter revenue. This budget is built on a break-even basis with annual contributions to fund deferred maintenance and support the general fund.

Revenue

The 2021-22 budgeted revenue is \$1,955,000. Annual parking permit sales fluctuate but have seen a decrease over the last few years that trends with enrollment fluctuation. Rates for parking meters and citations align with the local municipal rates.

The Parking Services Department continues to provide fair and consistent parking enforcement throughout the entire campus community. The department has seen a decrease in violators over the last few years due to the implementation of the smartphone meter application and educating the campus community on rules and regulations.

Expenses

The Parking Services 2021-22 budgeted expenses reflect staff compensation and operating expenses of the department. The 2021-22 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
PARKING SERVICES														
REGISTRATION FEE	50123	1,500,000	-	-	-	-	-	-	-	-	-	-	-	1,500,000
VIOLATIONS BUREAU	50124	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
PARKING METER INCOME	50125	105,000	-	-	-	-	-	-	-	-	-	-	-	105,000
PARKING SERVICES	50130	-	-	168,421	110,191	101,391	380,003	-	201,038	-	581,041	-	-	(581,041)
BUDGET REDUCTION RETURN	50130	-	-	-	-	-	-	-	-	-	-	(510,959)	-	(510,959)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	-	(863,000)
GRAND TOTAL		1,955,000	-	168,421	110,191	101,391	380,003	-	201,038	-	581,041	(1,373,959)	-	-

Auxiliary Services

The Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, Central Card Office, and Printing Services. Residences and Auxiliary Services functions as a break-even operation. Revenues collected in excess of direct expenses are either returned to the general fund in the form of general budgetary support, overhead and utility costs, the Deferred Maintenance Budget, or retained by Auxiliary Services for internal maintenance operations, equipment replacement, and long-term capital needs.

Revenue

The total revenue in the 2021-22 budgets is projected at \$56,643,097 and is based on the following assumptions:

- A 2.5 percent increase in room and board and a 19-meal plan from \$10,528 for two semesters to \$10,792 for residence hall students.
- Residence hall capacity is approximately 5,797. Estimated fall opening occupancy is 4,100. COVID-19 has caused the need for reduced density in the residence halls.

Expenditures

The total expenditure budget for 2021-22 is \$56,643,097 which is a 7.98 percent decrease from the 2020-21 budget (\$61,555,487). The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2021-22.
- Estimated expenditures for Campus Dining Services (CHARTWELLS) management fees and reimbursable expenses.
- No increase to the projected university overhead charge for 2021-22. This includes estimated overhead charges for Residence Services, Bookstore, UC Food Court, Shake Smart, and Printing Services.
- Cost of food per student will increase 3.5 to 5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
RESIDENCE HALLS														
BEDDOW	50003	874,800	-	158,802	101,306	82,605	342,713	-	192,419	254,742	-	789,874	-	84,926
CALKINS	50004	1,080,000	-	158,802	101,306	82,605	342,713	-	199,830	254,742	-	797,285	-	282,715
CAREY	50005	993,280	-	158,802	101,306	82,605	342,713	-	194,721	254,742	-	792,176	-	201,104
COBB	50006	810,000	-	158,802	101,306	82,605	342,713	-	208,322	254,742	-	805,777	-	4,223
EMMONS	50007	1,053,000	-	158,802	101,306	82,605	342,713	-	190,485	254,742	-	787,940	-	265,060
HERRIG	50008	1,063,800	-	158,802	101,306	82,605	342,713	-	190,652	254,742	-	788,107	-	275,693
LARZELERE	50009	999,000	-	158,802	101,306	82,605	342,713	-	234,542	254,742	-	831,997	-	167,003
MERRILL	50010	1,128,600	-	158,802	101,306	82,605	342,713	-	204,335	254,742	-	801,790	-	326,810
ROBINSON	50011	891,000	-	158,802	101,306	82,605	342,713	-	200,219	254,742	-	797,674	-	93,326
SAXE	50012	1,069,200	-	158,802	101,306	82,605	342,713	-	192,993	254,742	-	790,448	-	278,752
SWEENEY	50013	1,053,000	-	158,802	101,306	82,605	342,713	-	225,054	254,742	-	822,509	-	230,491
THORPE	50015	1,069,200	-	158,802	101,306	82,605	342,713	-	219,233	254,742	-	816,688	-	252,512
TROUT	50016	885,600	-	158,802	101,306	82,605	342,713	-	192,925	254,742	-	790,380	-	95,220
TROUTMAN	50017	-	-	-	-	-	-	-	305,208	-	-	305,208	-	(305,208)
WHEELER	50018	-	-	-	-	-	-	-	208,322	-	-	208,322	-	(208,322)
WOLDT	50019	1,063,800	-	158,802	101,306	82,605	342,713	-	191,054	254,742	-	788,509	-	275,291
KULHAVI	50025	1,509,300	-	158,802	101,306	82,605	342,713	-	242,849	254,742	-	840,304	-	668,996
KESSELER	50026	1,544,400	-	158,802	101,306	82,605	342,713	-	234,603	254,742	-	832,058	-	712,342
CAMPBELL	50027	1,298,700	-	158,802	101,306	82,605	342,713	-	256,218	254,742	-	853,673	-	445,027
CELANI	50028	1,319,760	-	158,802	101,306	82,605	342,713	-	234,047	254,742	-	831,502	-	488,258
FABIANO	50029	1,544,400	-	158,802	101,306	82,605	342,713	-	234,047	254,742	-	831,502	-	712,898
TOTAL RESIDENCE HALLS		21,250,840	-	3,017,238	1,924,814	1,569,495	6,511,547	-	4,552,078	4,840,098	-	15,903,723	-	5,347,117
APARTMENTS														
KEWADIN	50021	613,390	-	46,350	30,000	26,202	102,552	-	223,252	113,300	-	439,104	-	174,286
NORTHWEST	50022	1,418,201	-	107,170	60,000	60,584	227,754	-	417,455	192,800	-	838,009	-	580,192
GRAD HSG	50023	941,555	-	71,155	40,000	40,225	151,380	-	322,792	33,600	-	507,772	-	433,783
TOTAL APARTMENTS		2,973,146	-	224,675	130,000	127,011	481,686	-	963,499	339,700	-	1,784,885	-	1,188,261
RESIDENTIAL RESTAURANTS														
CAREY	50032	3,633,084	-	329,554	385,465	132,547	847,566	879,894	213,272	1,404,364	-	3,345,096	-	287,988
MERRILL	50033	3,615,606	-	375,742	315,246	151,123	842,111	865,821	178,713	1,382,494	-	3,269,139	-	346,467
ROBINSON	50034	2,870,178	-	344,529	270,016	138,570	753,115	691,256	198,579	1,386,188	-	3,029,138	-	(158,960)
WOLDT	50035	5,804,092	-	650,124	388,575	261,480	1,300,179	1,392,678	308,327	1,464,449	-	4,465,633	-	1,338,459
TOTAL RESIDENTIAL RESTAURANTS		15,922,960	-	1,699,949	1,359,302	683,720	3,742,971	3,829,649	898,891	5,637,495	-	14,109,006	-	1,813,954
BOVEE UC														
BOOKSTORE	50042	7,850,000	-	449,713	340,000	275,831	1,065,544	5,650,000	-	860,000	-	7,575,544	-	274,456
BUILDING	50043	9,500	-	271,729	45,000	147,074	463,803	-	-	17,050	-	480,853	-	(471,353)
CENTRAL CARD	50045	95,000	-	37,992	12,500	24,545	75,037	-	-	204,250	-	279,287	-	(184,287)
MEDIAGRAPHIX	50047	28,250	-	-	20,125	-	20,125	-	-	8,125	-	28,250	-	-
SUBTOTAL		7,982,750	-	759,434	417,625	447,450	1,624,509	5,650,000	-	1,089,425	-	8,363,934	-	(381,184)

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
BOVEE UC FOOD SERVICE														
CATERING	50048	1,000,000	-	378,769	-	152,341	531,110	390,000	-	24,475	-	945,585	-	54,415
DOWN UNDER	50049	1,390,207	-	259,794	244,157	104,490	608,441	552,871	-	103,744	-	1,265,056	-	125,151
EINSTEINS	50050	315,136	-	46,703	66,146	18,784	131,633	127,630	-	33,424	-	292,687	-	22,449
SHAKE SMART	50051	695,864	-	75,123	129,461	30,215	234,799	323,302	-	44,396	-	602,497	-	93,367
PONDER	50052	30,258	-	-	-	-	-	-	-	166	-	166	-	30,092
BEVERAGE SERVICES	50053	58,000	-	-	5,500	-	5,500	12,240	-	5,670	-	23,410	-	34,590
C3 TOWERS	50054	777,337	-	38,958	247,570	15,669	302,197	411,989	-	66,443	-	780,629	-	(3,292)
CAMPUS COFFEE & TEA	50055	227,516	-	19,984	61,198	8,038	89,220	88,731	-	8,246	-	186,197	-	41,319
THE MARKET	50057	877,129	-	77,167	104,253	31,037	212,457	456,108	-	120,581	-	789,146	-	87,983
UC STARBUCKS	50059	572,017	-	98,536	83,495	39,631	221,662	215,078	-	65,710	-	502,450	-	69,567
NORTHSIDE MARKET	50060	311,884	-	42,369	58,207	17,041	117,617	182,452	-	11,245	-	311,314	-	570
WHICH WICH	50064	228,303	-	48,253	35,956	19,407	103,616	92,462	-	21,423	-	217,501	-	10,802
CONCESSIONS	50076	75,000	-	24,750	-	9,954	34,704	29,250	-	2,319	-	66,273	-	8,727
SUBTOTAL		6,558,651	-	1,110,406	1,035,943	446,607	2,592,956	2,882,113	-	507,842	-	5,982,911	-	575,740
TOTAL BOVEE UC		14,541,401	-	1,869,840	1,453,568	894,057	4,217,465	8,532,113	-	1,597,267	-	14,346,845	-	194,556
PRINTING SERVICES														
UNIVERSITY PRESS	50082	1,137,250	-	414,278	5,000	208,529	627,807	341,360	-	140,218	-	1,109,385	-	27,865
UP COPY CENTER	50083	165,000	-	35,706	-	26,204	61,910	13,650	-	117,325	-	192,885	-	(27,885)
UC COPY CENTER	50084	52,500	-	35,005	-	26,922	61,927	5,000	-	11,343	-	78,270	-	(25,770)
TOTAL PRINTING SERVICES		1,354,750	-	484,989	5,000	261,655	751,644	360,010	-	268,886	-	1,380,540	-	(25,790)
POOLED INVESTMENT INCOME														
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
HEERF III		-	-	-	-	-	-	-	-	-	-	-	6,183,399	6,183,399
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	6,183,399	6,783,399
UNALLOCATED EXPENSES														
UNIV. OVERHEAD ASSESSMENT-GF		-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)
INTER-FUND TRANSFER TO GF		-	-	-	-	-	-	-	-	-	-	-	(3,045,552)	(3,045,552)
2017 BUDGET REDUCTION CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED MAINT. CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
DEBT SERVICE		-	-	-	-	-	-	-	-	5,426,727	-	5,426,727	-	(5,426,727)
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	5,426,727	5,208,618	10,635,345	(4,666,152)	(15,301,497)
GRAND TOTAL		56,643,097	-	7,296,691	4,872,684	3,535,938	15,705,313	12,721,772	6,414,468	18,110,173	5,208,618	58,160,344	1,517,247	-

Telecommunications

Telecommunications is an auxiliary center in the operating budget. The Telecommunications budget for 2021-22 is built on the assumption that revenue and expenses will increase due to the growth of the Connect CMU Cellular Phone program. Budgeted expenses include funds for staff compensation and related supplies such as telephone switch maintenance, cable service, and local phone access. Also, the need for additional deferred maintenance funding in areas such as physical security, mediated classrooms and the university data network is becoming more critical.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
TELECOMMUNICATIONS														
USAGE-RESALE	50142	500	-	-	-	-	-	-	-	-	-	-	-	500
USAGE-ADMINISTRATIVE	50142	174,800	-	-	-	-	-	-	-	-	-	-	-	174,800
NONTAXABLE SALES-RESALE	50142	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500
CELLULAR PHONE RESALE	50142	9,620,100	-	-	-	-	-	-	-	-	-	-	-	9,620,100
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,280,350	-	-	-	-	-	-	-	-	-	-	-	2,280,350
SERVICE ORDER CHARGES	50142	1,557,890	-	-	-	-	-	-	-	-	-	-	-	1,557,890
MONTHLY PHONE SERVICE-RES HALLS	50142	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
OTHER REVENUE	50142	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000
PERSONNEL SERVICES	50142	-	-	698,570	300,000	362,939	1,361,509	-	-	-	-	1,361,509	-	(1,361,509)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	58,900	-	58,900	-	(58,900)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	107,600	-	107,600	-	(107,600)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	7,682,700	-	7,682,700	-	(7,682,700)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	3,149,600	-	3,149,600	-	(3,149,600)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	35,000	-	35,000	-	(35,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	275,215	275,215	(1,035,616)	(1,310,831)
GRAND TOTAL		13,706,140	-	698,570	300,000	362,939	1,361,509	-	-	11,033,800	275,215	12,670,524	(1,035,616)	-

University Events and Conferences Services

The 2021-22 University Events is an auxiliary center in the operating budget. University Events coordinates all aspects of activities offered at the university for non-athletic public performances. University Events functions as the contracting agent for the university for all public events as it relates to performing artists, speakers, and films. The department works with student organizations, university departments and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental and related billings of all University staging, chairs and audio and video equipment.

The 2021-22 Event and Conference Services (ECS) is an auxiliary center in the operating budget. ECS is responsible for providing leadership, administration and overall coordination, management and development of camps, conferences, and events. ECS meets with conference and event planners, arranges event details and coordinates service delivery. ECS also schedules and manages the use of CMU facilities by internal and external organizations and individuals.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UNIVERSITY EVENTS & CONFERENCES													
EVENTS & CONFERENCE SERVICES	50250/25201	153,738	-	106,690	-	47,048	153,738	-	-	-	153,738	-	-
UNIVERSITY EVENTS	50181	733,624	-	178,982	192,524	136,581	508,087	-	225,537	-	733,624	-	-
GRAND TOTAL		887,362	-	285,672	192,524	183,629	661,825	-	225,537	-	887,362	-	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. The 2021-22 Athletic revenue budget is projected at \$8,375,427. In addition, the general fund support of \$17,548,312 reflects the university's commitment to continue to provide Athletics with an appropriate level of funding for operations. The general fund support includes funding for a majority of the faculty and staff salaries and benefits, overhead charges returned to the general fund, debt service for facilities, scholarships to student-athletes, supplies and expenses, and gender equity initiatives. About 53 percent of the subsidy relates to overhead charges, debt service, and scholarships to student-athletes. The current scholarship subsidy includes 232.36 total awards. Some sports allow for fractional scholarship awards and others are based on full scholarship awards. The total subsidized scholarship budget for 2021-22 is set at \$5,735,590. Revenues, totaling \$8,375,427 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs. The 2021-22 fiscal year expenditure budget (including transfers out to the general fund) totals \$25,923,739.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES				
ATHLETICS															
ATHLETIC DIRECTOR	55000	-	-	290,000	-	87,112	377,112	-	43,478	-	420,590	-	(420,590)		
GENERAL FM & EQUIPMENT	55001	-	-	147,500	23,495	71,473	242,468	-	565,217	-	807,685	-	(807,685)		
NCAA PAYMENTS	55002	1,200,000	-	-	-	-	-	-	-	-	-	-	1,200,000		
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	1,841,915	-	1,841,915	-	(1,841,915)		
NCAA ACADEMIC ENHANCEMENT	55005	-	-	176,518	-	75,601	252,119	-	17,391	-	269,510	-	(269,510)		
HALL OF FAME	55006	-	-	-	-	-	-	-	23,151	-	23,151	-	(23,151)		
IMG REVENUE	55007	432,500	-	-	-	-	-	-	-	-	-	-	432,500		
COMPLIANCE	55008	-	-	105,000	-	42,570	147,570	-	39,130	-	186,700	-	(186,700)		
SPORTS INFORMATION DEPT	55009	-	-	163,010	52,361	97,565	312,936	-	21,739	-	334,675	-	(334,675)		
MID AMERICAN CONFERENCE	55010	1,650,000	-	-	-	-	-	-	247,826	-	247,826	-	1,402,174		
ATHLETIC SPECIAL EVENTS	55015	25,000	-	-	-	-	-	-	8,696	-	8,696	-	16,304		
ATHLETICS-GENERAL	55020	75,000	-	451,689	56,627	227,457	735,773	-	286,999	1,773,968	2,796,740	11,812,722	9,090,982		
ATHLETIC TICKET TRADE	55023	622,927	-	-	74,584	-	74,584	-	23,250	-	97,834	-	525,093		
EQUIPMENT & LOCKER ROOM	55035	10,000	-	51,250	-	28,761	80,011	-	10,435	-	90,446	-	(80,446)		
SCOREBOARDS	55049	10,000	-	-	114,575	-	114,575	-	43,478	-	158,053	-	(148,053)		
SPORTS MEDICINE	55050	250,000	-	374,612	127,954	192,984	695,550	-	217,391	-	912,941	-	(662,941)		
ATHLETIC INJURIES	55052	40,000	-	-	-	-	-	-	260,870	-	260,870	-	(220,870)		
ATHLETIC PROMOTIONS	55053	-	-	52,000	-	21,031	73,031	-	43,478	-	116,509	-	(116,509)		
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	43,478	-	43,478	-	(43,478)		
STRENGTH & COND. PROGRAM	55057	-	107,376	157,500	-	117,594	382,470	-	39,130	-	421,600	-	(421,600)		
CHEERLEADERS	55060	-	-	-	8,074	-	8,074	-	-	-	8,074	-	(8,074)		
CMU CHIPPETTES	55065	-	-	-	8,612	-	8,612	-	-	-	8,612	-	(8,612)		
FOOTBALL SUITES	55067	10,000	-	-	-	-	-	-	-	-	-	-	10,000		
CHIPPEWA CLUB	55070	1,000,000	-	120,568	115,849	50,582	286,999	-	78,261	-	365,260	-	634,740		
GAME GUARANTEES	55071	3,050,000	-	-	-	-	-	-	760,870	-	760,870	-	2,289,130		
FOOTBALL	55075	-	1,047,139	570,549	172,272	629,797	2,419,757	-	1,565,217	-	3,984,974	-	(3,984,974)		
MEN'S BASKETBALL	55081	-	305,000	320,000	120,950	206,313	952,263	-	391,304	-	1,343,567	-	(1,343,567)		
BASEBALL	55082	-	229,448	-	79,144	79,664	388,256	-	195,652	-	583,908	-	(583,908)		
MENS TRACK & CROSS CO	55083	-	46,489	-	-	21,413	67,902	-	-	-	67,902	-	(67,902)		
WRESTLING	55085	-	177,259	-	-	71,826	249,085	-	95,652	-	344,737	-	(344,737)		
WOMEN'S BASKETBALL	55091	-	239,788	250,000	-	169,308	659,096	-	365,217	-	1,024,313	-	(1,024,313)		
WOMEN'S SOCCER	55092	-	117,708	-	-	56,156	173,864	-	86,957	-	260,821	-	(260,821)		
FIELD HOCKEY	55093	-	110,850	-	-	43,376	154,226	-	86,957	-	241,183	-	(241,183)		
GYMNASTICS	55094	-	186,629	-	-	82,951	269,580	-	86,957	-	356,537	-	(356,537)		
WOMEN'S GOLF	55095	-	61,869	-	23,495	34,186	119,550	-	86,957	-	206,507	-	(206,507)		
WOMEN'S LACROSSE	55096	-	114,008	-	-	54,832	168,840	-	86,957	-	255,797	-	(255,797)		
WOMENS TRACK & CROSS CO	55097	-	185,693	-	-	87,191	272,884	-	130,435	-	403,319	-	(403,319)		
VOLLEYBALL	55098	-	203,688	-	54,193	98,167	356,048	-	121,739	-	477,787	-	(477,787)		
SOFTBALL	55099	-	184,072	-	-	64,168	248,240	-	173,913	-	422,153	-	(422,153)		
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	5,735,590	-	5,735,590	5,735,590	-		
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	32,609	-	32,609	-	(32,609)		
GRAND TOTAL		8,375,427	3,317,016	3,230,196	1,032,185	2,712,078	10,291,475	-	13,858,296	1,773,968	25,923,739	17,548,312	-		

General Fund Support	2021-2022
Faculty Salaries	3,207,078
Staff Salaries	3,230,196
Regular Faculty Benefits	1,408,025
FT Faculty & Staff Benefits	351,540
Overhead	1,773,968
Debt Service	1,841,915
Scholarships	5,735,590
	<u>17,548,312</u>

College of Medicine – Clinical Operations

The College of Medicine – Clinical Operations are classified as a subsidized auxiliary center in the operating budget. Clinical Operations consists of medical practices and one shared services agreement. The University Health Services department transferred to the College of Medicine in fiscal year 2012-13. The total general fund subsidy for the College of Medicine – Clinical Operations is \$585,849. The subsidy is necessary to assure the continued delivery of essential clinical, campus health education, and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	UNV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
COLLEGE OF MEDICINE CLINICS														
UNIVERSITY HEALTH SERVICES	150100000	974,100	892,439	817,052	115,860	808,051	2,633,402	-	279,420	246,442	3,159,264	2,328,176	143,012	
NEW CLINIC OPERATIONS	151820000	249,900	128,461	131,875	-	91,566	351,902	-	16,975	-	368,877	77,533	(41,444)	
AUTISM CLINIC	151120000	139,768	-	-	99,156	45,342	144,498	-	56,838	-	201,336	(40,000)	(101,568)	
GRAND TOTAL		1,363,768	1,020,900	948,927	215,016	944,959	3,129,802	-	353,233	246,442	3,729,477	2,365,709	-	

Computing Support

The Office of Information Technology (OIT) is classified as a subsidized auxiliary center in the operating budget. The 2021-22 expenditure budget totals \$10,964,858 as compared to \$10,417,288 in 2020-21. OIT receives \$9,312,941 in general fund support for the auxiliary portion of OIT. A portion of this unit is housed in the general fund and reported in the Academic Administration section of the budget. OIT utilizes general fund support to provide information technology services to the campus community. Major projects for 2021-22 include the assessment and selection of a new ERP including HR, Finance and Student Information System solutions; the ability for students, faculty and staff to be identified by their chosen/preferred name and gender identity in University systems; the implementation of a new external website for CMU followed by an internal intranet site; the implementation of additional services, such as orientation, in our new Admissions CRM; the implementation of research solutions to promote CMU research performance and potential; the digitization of faculty reappointment/tenure/promotion, student opinion surveys, and curricular forms and workflows.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
COMPUTING SUPPORT**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
COMPUTING SUPPORT														
OIT (INCLUDES SUBSIDIES)	24310/26376/53119	-	-	338,127	-	138,413	476,540	-	20,700	-	497,240	9,487,159	8,989,919	
MEDIATED SERVICES	53110	-	-	244,351	-	126,018	370,369	-	22,100	-	392,469	-	(392,469)	
APPLICATION & DEVELOPMENT	53111	-	-	552,222	91,716	274,645	918,583	-	5,400	-	923,983	-	(923,983)	
NETWORK	53112	-	-	474,636	300,808	224,067	999,511	-	37,000	-	1,036,511	400,000	(636,511)	
INFRASTRUCTURE	53114	-	-	363,986	67,389	156,281	587,656	-	10,000	-	597,656	-	(597,656)	
TECH SERVICES	53115	65,000	-	199,111	272,434	108,353	579,898	-	24,100	-	603,998	100,000	(438,998)	
HELP DESK AND USER SUPPORT	53116	-	-	388,808	244,760	158,925	792,493	-	27,500	-	819,993	-	(819,993)	
OIT MAINTENANCE	53118	380,000	-	-	-	-	-	-	1,507,480	-	1,507,480	-	(1,127,480)	
PROJECT MANAGEMENT OFFICE	53120	-	-	237,226	194,051	115,078	546,355	-	11,200	-	557,555	-	(557,555)	
DEVELOPMENT & MAINTENANCE	53121	-	-	1,007,087	670,952	445,568	2,123,607	-	21,000	-	2,144,607	-	(2,144,607)	
OIT SERVICES	53122	221,434	-	-	-	-	-	-	-	-	-	-	221,434	
INFORMATION SECURITY	53123	-	-	463,564	200,097	162,595	826,256	-	18,400	-	844,656	-	(844,656)	
OIT FUNDED PROJECTS	53124	311,265	-	-	-	-	-	-	-	-	-	-	311,265	
DATA SERVICES	53125	-	-	292,466	607,889	128,985	1,029,340	-	9,370	-	1,038,710	-	(1,038,710)	
GRAND TOTAL		977,699	-	4,561,584	2,650,096	2,038,928	9,250,608	-	1,714,250	-	10,964,858	9,987,159	-	

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2021-22 expenditure budget totals \$5,933,452 as compared to \$5,648,169 in 2020-21. WCMU expects to generate \$4,530,192 in revenue and receives \$1,403,260 in general fund support. The total expenditure budget reflects a 5 percent increase compared to the 2020-21 reclassified budget.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
PUBLIC BROADCASTING**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
RADIO														
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	667,877	667,877
MISCELLANEOUS	43305/43313	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
TOWER RENT	43313	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000
CONTRIBUTIONS	9300011	1,052,950	-	-	-	-	-	-	-	-	-	-	-	1,052,950
MANAGEMENT & GENERAL	43350	-	-	120,564	3,000	53,443	177,007	-	76,926	-	253,933	-	-	(253,933)
FUNDRAISING	43351	-	-	73,129	93,380	48,385	214,894	-	170,191	-	385,085	-	-	(385,085)
BROADCASTING	43352	-	-	165,030	8,200	75,324	248,554	-	360,131	-	608,685	-	-	(608,685)
PROGRAMMING	43353	-	-	237,155	53,000	123,889	414,044	-	461,000	-	875,044	-	-	(875,044)
PROGRAM INFORMATION	43354	-	-	30,815	34,023	15,716	80,554	-	74,750	-	155,304	-	-	(155,304)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	1,200	-	1,200	-	-	(1,200)
CPB CARES ACT		247,595	-	-	-	-	-	-	-	-	-	-	-	247,595
CORP FOR PUBLIC BROADCASTING	69015	242,829	-	-	-	-	-	-	-	-	-	-	-	242,829
TOTAL RADIO		1,611,374	-	626,693	191,603	316,757	1,135,053	-	1,144,198	-	2,279,251	667,877	-	-
TELEVISION														
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	735,383	735,383
MISCELLANEOUS	43205/43213	18,500	-	-	-	-	-	-	-	-	-	-	-	18,500
TOWER RENT	43213	273,000	-	-	-	-	-	-	-	-	-	-	-	273,000
CONTRIBUTIONS	9300010	1,300,000	-	-	-	-	-	-	-	-	-	-	-	1,300,000
MANAGEMENT & GENERAL	43250	-	-	145,984	20,000	57,451	223,435	-	136,699	-	360,134	-	-	(360,134)
FUNDRAISING	43251	-	-	106,660	93,611	63,462	263,733	-	376,766	-	640,499	-	-	(640,499)
BROADCASTING	43252	-	-	394,369	-	179,597	573,966	-	482,500	-	1,056,466	-	-	(1,056,466)
PROGRAMMING	43253	-	-	243,904	-	121,982	365,886	-	868,200	-	1,234,086	-	-	(1,234,086)
PROGRAM INFORMATION & OUTREACH	43254	-	-	57,227	60,957	29,187	147,371	-	113,750	-	261,121	-	-	(261,121)
OUTREACH	43255	-	-	67,300	-	25,695	92,995	-	8,900	-	101,895	-	-	(101,895)
CPB CARES ACT		209,683	-	-	-	-	-	-	-	-	-	-	-	209,683
CORP FOR PUBLIC BROADCASTING	69005	1,117,635	-	-	-	-	-	-	-	-	-	-	-	1,117,635
TOTAL TELEVISION		2,918,818	-	1,015,444	174,568	477,374	1,667,386	-	1,986,815	-	3,654,201	735,383	-	-
GRAND TOTAL		4,530,192	-	1,642,137	366,171	794,131	2,802,439	-	3,131,013	-	5,933,452	1,403,260	-	-

Tickets Central & Events Center Operations

Tickets Central and Events Center Operations are classified as a subsidized auxiliary center in the operating budget. Both units are managed by Athletics. The 2021-22 budget includes general fund support of \$70,334. Events Center Operations is responsible for the daily oversight of the CMU Events Center. Events Center Operations coordinates scheduling, personnel, and events management. The general fund subsidy supports costs associated with operations for the CMU Events Center. In addition, a portion of this subsidy assists with the operational costs of managing the Ticket Central Box Office and provides support for campus wide ticket operations.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
TICKETS CENTRAL & EVENTS CENTER OPERATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
			PERSONNEL				NON-PERSONNEL								
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
TICKETS CENTRAL & EVENTS CENTER OPERATIONS															
TICKETS CENTRAL	50183/25201	25,000	-	-	-	-	-	-	-	-	44,297	-	44,297	19,297	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	-	-	-	51,037	-	51,037	51,037	-
GRAND TOTAL		25,000	-	-	-	-	-	-	-	-	95,334	-	95,334	70,334	-

University Recreation

University Recreation is classified as a subsidized auxiliary center in the operating budget. The 2021-22 University Recreation budget includes general fund support of \$1,799,820. University Recreation conducts recreation and fitness programs for the campus community largely occurring in the Student Activity Center (SAC), as well as the Outdoor Sports Complex and Disc Golf Course. The SAC is a comprehensive, holistic activity center focusing on fitness, wellness, and leisure pursuits for all members of the university community. The general fund subsidy supports facilities, programs and services that are designed to help students, faculty and staff maintain healthy lifestyles and to provide choices for active use of leisure time. Activities are offered within the program areas of aquatics, fitness/wellness, informal recreation, intramural sports, social activities, and special events. The department also advises and facilitates club sports. University Recreation historically returns \$972,309 to the general fund from the initial transition to the RCM budget model. Moving forward, this funding may not be available to return to the general fund due to more fitness facilities in the community and a limited pool of potential customers that pay for memberships.

**CENTRAL MICHIGAN UNIVERSITY
2021-2022 NON-GENERAL FUND BUDGET
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
UNIVERSITY RECREATION														
UNIVERSITY RECREATION	50195/25201	469,674	47,297	609,552	250,000	324,211	1,231,060	-	66,125	-	1,297,185	827,511	-	
GRAND TOTAL		469,674	47,297	609,552	250,000	324,211	1,231,060	-	66,125	-	1,297,185	827,511	-	

SPECIFIC 2021-2022 REVENUE AND EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2021-2022 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$3,080,000	Subscription services for approximately 1,500 periodicals, databases & electronic resources.
2) Furniture	Various	2,750,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	3,910,000	Premiums for insurance coverage of general liability, errors and omissions, cyber, medical malpractice, auto, all-states and excess MI workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, Global Campus, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
4) Employee Benefits and Insurance	Various	35,000,000	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,487,000	Purchase of custodial services and supplies with Romanow Building Services for Dow Science Building, Greenhouse, Global Campus, Indoor Athletic Complex, Music Building, Library, Health Professions, Education & Human Services Building, Bioscience, and the Chippewa Championship Center.
6) Network Upgrades/Maintenance	50142/53112	4,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	Global Campus - Various & University Communications	7,000,000	Media buying for various marketing and advertising initiatives for Global Campus learning center locations across the United States and Main Campus.
8) Property Leases	Global Campus - Various	2,800,000	Real estate lease agreements for classroom space needs in Global Campus learning center locations across the United States.
9) Software/Hardware Maintenance	53118/76100	4,000,000	Annual maintenance costs for hardware, software and membership fees.
10) Software/Hardware/Project Purchases	53117/70544	3,000,000	Annual purchases for new and replacement hardware, software, consulting and other project costs.
11) Supplies & Equipment, Faculty Start-up	Various	4,250,000	Supplies and equipment purchases associated with hiring research intensive faculty.
12) Water & Sewer Purchase	50175	1,056,424	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) Physician Adjuster Payments	Various	17,328,300	Enhanced Medicaid payments to CMED affiliate provider groups.
15) State of Michigan - IGT	Various	6,015,408	Local match payments to the State of Michigan in association with physician adjuster payments.
16) University Pediatricians	Various	8,036,820	Enhanced Medicaid payments to CMED affiliate provider group.
17) State of Michigan (UP) - IGT	Various	4,028,288	Local match payments to the State of Michigan in association with UP physician adjuster payments.
18) Website Project	Various	1,500,000	Payments to enhance the CMU website. This includes analysis, consulting, development, implementation and other related costs.
19) Covenant Reimbursements	Various	2,750,000	Reimbursements for overhead paid by Covenant Health System to CMU.
20) University Pediatricians Reimbursements	Various	5,179,669	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
21) State of Michigan - Medicaid Payments	Various	39,708,816	Inter-governmental (pass-through) transfers for enhanced Medicaid payments.
22) Game Guarantee - Football	55071	1,450,000	Revenue from football games against Louisiana State University.
23) Game Guarantee - Football	55071	1,400,000	Revenue from football games against the University of Missouri.
TOTAL		<u>\$161,630,725</u>	

"EXEMPT" ITEMS EXCEEDING \$1,000,000 THAT ARE FOR RESALE PURPOSES APPROVED IN THE BY-LAW CHANGE TO CONTRACTING AUTHORITY AS REVISED JANUARY 26, 1990 FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Residence Hall Dining Services	Auxiliary	4,500,000	Cost of goods sold to include food purchases and non-food supply items for resale in Residential Dining Services Operations.
2) Retail Dining Services	Auxiliary	4,000,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	6,000,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	9,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
TOTAL		<u>\$23,500,000</u>	

MULTI-YEAR CONTRACTS EXCEEDING \$1,000,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	3,974,964	Electricity purchase for the University with our main supplier Wolverine Power. Multiple suppliers approach for bidding purposes still in effect.
2) Natural Gas Purchase	50175	4,654,184	Campus purchased natural gas. Multiple suppliers might be used for contract lengths not to exceed three (3) years.
3) Copier/Printer Equipment	50089	1,250,000	Multi-year contract expiring in 2025 for copiers, printers, fax devices to replace some existing and add some new equipment.
4) Business Bank Card/Line of Credit - Vendor Payments	Various	10,000,000	Multi-year agreement for a line of credit with PNC to cover CMU's monthly vendor payments and monthly cardholder transactions.
5) Office Supplies	Various	1,100,000	Contract with Office Depot for office supplies.
6) Furnishings and Other Equipment	Residence Halls and Apartments	2,500,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab technology equipment and software.
7) EAB Enrollment Partnership (contract and Direct costs)	Various	1,500,000	EAB Enrollment Services consulting agreement
TOTAL		<u>\$24,979,148</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2021-22
<u>FUNDING SOURCES</u>		
GENERAL FUND	27030	2,756,286
PARKING SERVICES	50130	863,000
RES & AUX SERVICES	74949	1,620,600
UNIVERSITY RESERVES	74995	460,114
TOTAL FUNDING SOURCES		\$ 5,700,000
<u>USES OF FUNDS</u>		
DEFERRED MAINTENANCE		5,700,000
TOTAL USES OF FUNDS		\$ 5,700,000
NET SURPLUS (DEFICIT)		\$ -

DEFERRED MAINTENANCE DETAIL

LOCATION	PROJECTS	2021-22
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	810,000
CAMPUS	ANNUAL - CIVIL WORKS	485,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	285,000
CAMPUS	ANNUAL - ELEVATOR MAINTENANCE	130,000
CAMPUS	ANNUAL - ENVIRONMENTAL	20,000
CAMPUS	ANNUAL - SAFETY IMPROVEMENTS	35,000
CAMPUS	ANNUAL - HVAC SYSTEMS REPAIR	1,825,000
CAMPUS	ANNUAL - MASONRY REPAIR	930,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	615,000
CAMPUS	ANNUAL - ROOF REPAIR	565,000
TOTAL DEFERRED MAINTENANCE		\$ 5,700,000