



CENTRAL
MICHIGAN UNIVERSITY



OPERATING BUDGET

2026-2027

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University

2026-27 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, state funding, other revenue, and expenditures for the fiscal year. The planning cycle focuses on the next two to three years depending on the level of certainty surrounding planning assumptions. Divisional planning includes aligning resources with strategic priorities of the university. The planning process begins in the fall semester with budget development taking place 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 as well as 10 through 26 reflect the revenue and expenditures by cost center.

The consolidated budget includes \$460,373,467 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2026-27.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	WCMU PUBLIC MEDIA	CMU CONNECT	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TICKET CENTRAL & EVENTS CENTER OPERATIONS	TOTAL
REVENUES												
TUITION, ROOM, & BOARD	230,114,887	-	-	47,477,955	-	-	-	-	-	-	-	277,592,842
STATE APPROPRIATIONS	101,846,485	-	-	-	-	-	-	-	-	-	-	101,846,485
DEPARTMENTAL REVENUE	30,206,006	-	2,005,000	14,129,830	7,395,053	428,292	-	923,071	580,000	398,266	95,000	56,160,518
INVESTMENT INCOME	3,400,000	-	-	-	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,547,000	-	3,955,000	9,621,817	-	-	-	-	15,123,817
TOTAL REVENUES	365,567,378	-	2,005,000	63,154,785	7,395,053	4,383,292	9,621,817	923,071	580,000	398,266	95,000	454,123,662
EXPENDITURES												
FACULTY & STAFF SALARIES	161,328,188	1,575,980	242,229	4,930,137	7,804,677	1,671,645	228,118	840,424	433,989	664,776	-	179,720,163
OTHER COMPENSATION	12,753,676	242,000	180,000	4,041,755	3,384,021	698,394	94,081	312,881	147,978	315,000	100,500	22,270,286
BENEFITS	59,135,344	559,193	141,458	2,051,031	2,476,505	709,502	81,078	370,433	167,539	295,635	-	65,987,718
COST OF GOODS SOLD	-	-	-	12,437,706	-	-	-	-	-	-	-	12,437,706
SUPPLIES, EQUIPMENT, & OVERHEAD	105,789,349	8,906,005	578,313	17,125,506	19,711,285	2,855,570	8,837,725	275,651	98,544	125,000	115,834	164,418,782
DEBT SERVICE	3,498,023	671,000	-	6,344,913	2,268,590	-	-	-	-	-	-	12,782,526
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	8,060,702	(11,954,178)	-	3,893,476	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	353,321,568	-	1,142,000	50,824,524	35,645,078	5,935,111	9,241,002	1,799,389	848,050	1,400,411	216,334	460,373,467
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(25,180,231)	-	-	-	21,979,258	1,223,595	-	585,849	268,050	1,002,145	121,334	-
OPERATING & CAPITAL RESERVE	-	-	-	(1,914,630)	6,270,767	328,224	-	-	-	-	-	4,684,361
GENERAL FUND	12,934,421	-	-	(8,795,031)	-	-	(380,815)	290,469	-	-	-	4,049,044
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(12,245,810)	-	(863,000)	(12,330,261)	28,250,025	1,551,819	(380,815)	876,318	268,050	1,002,145	121,334	6,249,805
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL MICHIGAN UNIVERSITY
2026-2027 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
					PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC CENTERS																
BUSINESS ADMINISTRATION	35,662,589	-	100,000	35,762,589	12,699,591	1,568,049	-	4,204,384	18,472,024	-	1,408,795	-	19,880,819	(15,881,770)	-	
THE ARTS & MEDIA	19,252,169	-	128,165	19,380,334	8,388,207	1,501,134	64,670	3,432,878	13,386,889	-	982,460	-	14,369,349	(5,010,985)	-	
EDUCATION & HUMAN SERVICES	43,246,717	-	154,348	43,401,065	10,364,770	2,430,270	48,153	3,841,982	16,685,175	-	349,323	-	17,034,498	(26,366,567)	-	
HEALTH PROFESSIONS	33,039,169	-	455,630	33,494,799	11,606,596	2,501,234	-	4,907,993	19,015,823	-	2,331,974	-	21,347,797	(12,147,002)	-	
LIBERAL ARTS & SOCIAL SCIENCES	39,444,368	-	19,000	39,463,368	14,399,075	1,457,131	404,594	4,953,726	21,214,526	-	1,276,219	-	22,490,745	(16,972,623)	-	
MEDICINE	21,969,934	-	8,570,180	30,540,114	10,927,536	3,599,807	2,950,576	3,555,101	21,033,020	-	6,189,818	-	27,222,838	(3,317,276)	-	
SCIENCE & ENGINEERING	36,181,614	-	289,500	36,471,114	17,734,508	2,849,111	621,471	7,113,941	28,319,031	-	1,069,263	-	29,388,294	(7,082,820)	-	
ACADEMIC CENTERS SUBTOTAL	228,796,560	-	9,716,823	238,513,383	86,120,283	15,906,736	4,089,464	32,010,005	138,126,488	-	13,607,852	-	151,734,340	(86,779,043)	-	
QUASI-ACADEMIC CENTERS																
HONORS & FYE	1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL																
	230,088,872	-	9,716,823	239,805,695	86,441,414	16,076,440	4,153,130	32,177,598	138,848,582	-	13,753,830	-	152,602,412	(87,203,283)	-	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	3,811	-	30,000	33,811	56,500	7,250,467	234,205	2,803,519	10,344,691	-	1,206,308	-	11,550,999	11,517,188	-	
INNOVATION & ONLINE LEARNING	-	-	704,760	704,760	-	2,698,050	53,543	906,278	3,657,871	-	1,270,086	-	4,927,957	4,223,197	-	
CHARTER SCHOOLS	-	-	8,449,115	8,449,115	-	-	3,647,100	-	3,647,100	-	3,891,112	-	7,538,212	(910,903)	-	
LIBRARY	22,204	-	9,000	31,204	1,079,441	1,617,498	270,055	887,890	3,854,884	-	3,281,486	-	7,136,370	7,105,166	-	
RESEARCH & GRADUATE STUDIES	-	-	80,000	80,000	1,095,717	1,609,628	56,778	1,667,046	4,429,169	-	661,007	-	5,090,176	5,010,176	-	
STUDENT RECRUITMENT & RETENTION	-	263,175	1,312,048	1,575,223	-	5,978,134	147,312	2,379,490	8,504,936	-	2,424,557	-	10,929,493	9,354,270	-	
SCHOLARSHIPS & FINANCIAL AID	-	1,877,400	-	1,877,400	-	-	-	-	-	-	50,508,565	-	50,508,565	48,631,165	-	
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS	-	-	-	-	452,493	2,392,716	106,637	1,073,441	4,025,287	-	1,544,027	-	5,569,314	5,569,314	-	
FACILITIES MANAGEMENT	-	-	106,210	106,210	-	6,300,916	272,218	2,785,394	9,358,528	-	10,750,141	-	20,108,669	20,002,459	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,611,871	192,686	969,623	3,774,180	-	246,522	-	4,020,702	3,827,902	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,495,000	1,495,000	-	4,223,682	30,158	1,776,644	6,030,484	-	2,773,748	-	8,804,232	7,309,232	-	
HUMAN RESOURCES	-	-	-	-	-	1,547,430	-	563,427	2,110,857	-	63,318	-	2,174,175	2,174,175	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	374,240	2,711	104,492	481,443	-	111,663	-	593,106	593,106	-	
PRESIDENT'S DIVISION	-	-	1,173,671	1,173,671	-	14,072,352	1,041,642	4,953,974	20,067,968	-	13,480,925	-	33,548,893	32,375,222	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	3,649,199	31,618	1,261,528	4,942,345	-	1,229,496	-	6,171,841	6,171,841	-	
CENTRAL ADMINISTRATION	-	99,705,910	10,336,579	110,042,489	150,000	1,650,000	2,513,883	4,825,000	9,138,883	-	12,921,290	(13,721)	22,046,452	(87,996,037)	-	
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,575,980	242,000	559,193	2,377,173	-	(2,377,173)	-	-	-	-	
SERVICE CENTERS SUBTOTAL	26,015	101,846,485	23,889,183	125,761,683	2,834,151	57,552,163	8,842,546	27,516,939	96,745,799	-	103,987,078	(13,721)	200,719,156	74,957,473	-	
AUXILIARY CENTERS																
PARKING SERVICES	-	-	2,005,000	2,005,000	-	242,229	180,000	141,458	563,687	-	578,313	-	1,142,000	(863,000)	-	
CMU CONNECT	-	-	9,621,817	9,621,817	-	228,118	94,081	81,078	403,277	-	8,837,725	-	9,241,002	(380,815)	-	
RESIDENCES & AUXILIARY SERVICES	-	-	63,154,785	63,154,785	-	4,930,137	4,041,755	2,051,031	11,022,923	12,437,706	27,363,895	-	50,824,524	(12,330,261)	-	
AUXILIARY CENTERS SUBTOTAL	-	-	74,781,602	74,781,602	-	5,400,484	4,315,836	2,273,567	11,989,887	12,437,706	36,779,933	-	61,207,526	(13,574,076)	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS	-	-	7,395,053	7,395,053	3,885,691	3,918,986	3,384,021	2,476,505	13,665,203	-	21,979,875	-	35,645,078	28,250,025	-	
WCMU PUBLIC MEDIA	-	-	4,383,292	4,383,292	-	1,671,645	698,394	709,502	3,079,541	-	2,855,570	-	5,935,111	1,551,819	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	923,071	923,071	-	840,424	312,881	370,433	1,523,738	-	275,651	-	1,799,389	876,318	-	
UNIVERSITY EVENTS	-	-	580,000	580,000	-	433,989	147,978	167,539	749,506	-	98,544	-	848,050	268,050	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	95,000	95,000	-	-	100,500	-	100,500	-	115,834	-	216,334	121,334	-	
UNIVERSITY RECREATION	-	-	398,266	398,266	26,000	638,776	315,000	295,635	1,275,411	-	125,000	-	1,400,411	1,002,145	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	13,774,682	13,774,682	3,911,691	7,503,820	4,958,774	4,019,614	20,393,899	-	25,450,474	-	45,844,373	32,069,691	-	
GRAND TOTALS																
	230,114,887	101,846,485	122,162,290	454,123,662	93,187,256	86,532,907	22,270,286	65,987,718	267,978,167	12,437,706	179,971,315	(13,721)	460,373,467	6,249,805	-	

General Fund Budget

REVENUE

The \$378,501,799 budgeted revenue (including transfers in) for 2026-27 is a .86 percent decrease over the 2025-26 budget of \$381,782,091. 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. 11-26).

State Appropriations

The university currently anticipates a 2.63 percent increase in operational state appropriations from the prior year University budget. This results in a total anticipated appropriation for 2026-27 of \$101,846,485. This does not include an appropriation that is sent to CMU and specifically designated for the Saginaw Chippewa Tribal College. CMU initiates this transfer each year for the State of Michigan. The transfer represents funding for the Michigan Indian Tuition Waiver program.

Tuition – General Fund

This budget reflects a modest increase in tuition and fees from the 2026-27 standard undergraduate, graduate, and doctoral tuition rates. These rate increases were comparable to increases at other public institutions across Michigan. Tuition rates for incoming first-year undergraduate students – those with less than 56 credit hours – will increase 4.01 percent. 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 within the state tuition restraint cap. Graduate and Doctoral tuition rates align closely with our in-state peer institutions.

The tuition revenue is based on an estimated 3.52 percent decrease in total semester credit hours from the original budget for 2025-26. The University's projection for the 2025-26 original budget was 362,304 credit hours. The actual 2025-26 credit hours were 355,660. The 2026-27 estimated revenue is based on projected credit hours of 349,557. Semester credit hours are beginning to stabilize but concerns remain with respect to demographic trends of anticipated high school graduates in the State of Michigan, smaller entering class sizes, the fact that students are bringing credits with them from programs such as Early College or dual enrollment during high school, and international student visa challenges. These figures do not include credit hours from CMED due to its unique tuition structure. The university does not anticipate any major fluctuation in the fall headcount, outside of the change in international students.

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 CMU's prior budget model. This budget reflects the utilization of CMU's hybrid budget model that was implemented in multiple phases. The hybrid budget model provides greater transparency and granularity in cost allocation as well as a broader time horizon for out-year planning. The hybrid model also provides greater centralized control 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 approved expenditure budget based on recent spending trends and adjusted for enrollment changes. The deans in each college are ultimately responsible for determining how those 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 housing and meal rates vary based on room types and the number of meals (as well as flex dollars). A standard room with an all-access meal plan costs \$12,872. This represents a 1.93 percent increase from the same housing and meal plan in the prior year. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a standard residence hall, and chooses the all-access meal plan will see a 3.01 percent increase in the total cost of tuition and housing and dining costs from the prior year rates. It is important to note that many CMU students receive merit and need-based aid to offset a portion of their costs.

Other Revenue

Revenue is attributed to the unit that earns it. The FY 2026-27 other departmental revenue totals \$33,606,006. The prior year's other departmental revenue budget was \$34,818,941. The change in other revenue is largely derived from lower student fee revenue and adjustments to other revenue expectations in the College of Medicine. Other revenue in the general fund includes course fees, non-course fees, and investment income.

Investment Income

For the 2026-27 general fund budget, the projected annual investment income is \$3,400,000 and will be used to partially fund the base operating expenditures.

FY 2026-2027
Changes in Tuition and Residence Hall Rates

Undergraduate Tuition Rate Schedule On Campus			
	2026-2027 Rate	2025-2026 Rate	Percent Change
Undergraduate - US Resident New Students admitted in Fall 2019 or after with less than 56 credit hours	\$519	\$499	4.01%
Undergraduate - International New Students admitted in Fall 2019 or after with less than 56 credit hours	\$900	\$875	2.86%
Undergraduate - US Resident Continuing Students	\$575	\$552	4.17%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with 56 credit hours or more	\$575	\$552	4.17%
Undergraduate - International New Students admitted in Fall 2019 or after with 56 credit hours or more	\$950	\$925	2.70%

Residential Hall Rates				
	2026-2027	2025-2026	Amount Change	Percent Change
Standard room and an all-access meal plan	\$12,872	\$12,628	\$244	1.93%

Masters/Specialist & Doctoral Rates				
	2026-2027 Rate	2025-2026 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$862	\$829	\$33	3.98%
Doctoral - US Resident	\$962	\$929	\$33	3.55%
Masters/Specialist - International	\$1,062	\$1,029	\$33	3.21%
Doctoral - International	\$1,162	\$1,129	\$33	2.92%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2026-2027 Rate	2025-2026 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 16,860	\$ 16,215	\$645	3.98%

	2026-2027 Rate	2025-2026 Rate	Amount Change	Percent Change
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 2026-27 fiscal year budgets:

1. Faculty and staff salaries in the general fund were budgeted at a figure that anticipates \$1.5M of vacancy savings. This structural change provided a mechanism to preserve human capital as much as possible during the budget development process.
2. 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.

3. 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.

4. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the college/divisional 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 2026-27 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,030.586
Soft Funded Positions	<u>146.104</u>
Total Staff	<u><u>1,176.690</u></u>

The number of budgeted general fund staff positions has decreased by 5.850 FTE, a .564 percent decrease from the 2025-26 budgeted level of 1,036.436 FTE. Soft funded positions increased by 9.820 FTE for an overall increase of 3.970 FTE. 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 2026-27 general fund budget includes 599 regular and medical faculty positions. As of July, 21 new regular and medical faculty were hired to begin in 2026, while 34 positions were vacated in the prior year due to retirements or resignations.

The number of positions filled by regular and medical faculty this fall is 556, representing a net decrease of 15 from the 2025-26 fiscal year, and a net decrease of 14 compared to 2024-25.

Fiscal year equated students (FYES) have trended downward recently. While semester credit hours appear to be stabilizing at the undergraduate level in the short term, future enrollment projections continue to anticipate a gradual decline, largely based on graduate enrollment. To maintain a consistent faculty-to-student ratio, faculty full-time equivalent (FTE) has generally followed a similar trend.

Regular & Medical Faculty	2022-23	2023-24	2024-25	2025-26	2026-27
Total Positions	616	618	609	610	599
Filled Positions	583	574	570	571	556
Faculty Plan FTE	640.47	643.15	634.81	635.60	624.38
Total FYES	13,335	13,157	13,193	13,310	12,709*

***Estimate from Academic Planning & Analysis**

The number of faculty FTE employed by CMU during the 2025-26 academic year was 927.99. This figure includes summer assignments, grant-funded assignments, and overloads, but excludes leaves without pay, reduced appointments, and supplemental assignments through CMU Online. The 2025-26 faculty FTE increased by 0.02 FTE over the 2024-25 FTE.

Faculty FTE	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Regular & Medical Faculty	685.42	652.50	642.46	638.57	635.80	635.54
Fixed-Term Faculty & Postdoctoral Researchers	269.41	262.21	262.34	270.99	292.17	292.45
Total Faculty FTE	954.83	914.71	904.80	909.56	927.97	927.99

CENTRAL MICHIGAN UNIVERSITY
2026-2027 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
					PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	35,662,589	-	100,000	35,762,589	12,699,591	1,568,049	-	4,204,384	18,472,024	-	1,408,795	-	19,880,819	(15,881,770)	-
THE ARTS & MEDIA	19,252,169	-	128,165	19,380,334	8,388,207	1,501,134	64,670	3,432,878	13,386,889	-	982,460	-	14,369,349	(5,010,985)	-
EDUCATION & HUMAN SERVICES	43,246,717	-	154,348	43,401,065	10,364,770	2,430,270	48,153	3,841,982	16,685,175	-	349,323	-	17,034,498	(26,366,567)	-
HEALTH PROFESSIONS	33,039,169	-	455,630	33,494,799	11,606,596	2,501,234	-	4,907,993	19,015,823	-	2,331,974	-	21,347,797	(12,147,002)	-
LIBERAL ARTS & SOCIAL SCIENCES	39,444,368	-	19,000	39,463,368	14,399,075	1,457,131	404,594	4,953,726	21,214,526	-	1,276,219	-	22,490,745	(16,972,623)	-
MEDICINE	21,969,934	-	8,570,180	30,540,114	10,927,536	3,599,807	2,950,576	3,555,101	21,033,020	-	6,189,818	-	27,222,838	(3,317,276)	-
SCIENCE & ENGINEERING	36,181,614	-	289,500	36,471,114	17,734,508	2,849,111	621,471	7,113,941	28,319,031	-	1,069,263	-	29,388,294	(7,082,820)	-
ACADEMIC CENTERS SUBTOTAL	228,796,560	-	9,716,823	238,513,383	86,120,283	15,906,736	4,089,464	32,010,005	138,126,488	-	13,607,852	-	151,734,340	(86,779,043)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & LAS	1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL															
	230,088,872	-	9,716,823	239,805,695	86,441,414	16,076,440	4,153,130	32,177,598	138,848,582	-	13,753,830	-	152,602,412	(87,203,283)	-
SERVICE CENTERS															
ACADEMIC AFFAIRS & ADMINISTRATION	3,811	-	30,000	33,811	56,500	7,250,467	234,205	2,803,519	10,344,691	-	1,206,308	-	11,550,999	11,517,188	-
INNOVATION & ONLINE LEARNING	-	-	704,760	704,760	-	2,698,050	53,543	906,278	3,657,871	-	1,270,086	-	4,927,957	4,223,197	-
CHARTER SCHOOLS	-	-	8,449,115	8,449,115	-	-	3,647,100	-	3,647,100	-	3,891,112	-	7,538,212	(910,903)	-
LIBRARY	22,204	-	9,000	31,204	1,079,441	1,617,498	270,055	887,890	3,854,884	-	3,281,486	-	7,136,370	7,105,166	-
RESEARCH & GRADUATE STUDIES	-	-	80,000	80,000	1,095,717	1,609,628	56,778	1,667,046	4,429,169	-	661,007	-	5,090,176	5,010,176	-
STUDENT RECRUITMENT & RETENTION	-	263,175	1,312,048	1,575,223	-	5,978,134	147,312	2,379,490	8,504,936	-	2,424,557	-	10,929,493	9,354,270	-
SCHOLARSHIPS & FINANCIAL AID	-	1,877,400	-	1,877,400	-	-	-	-	-	-	50,508,565	-	50,508,565	48,631,165	-
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS	-	-	-	-	452,493	2,392,716	106,637	1,073,441	4,025,287	-	1,544,027	-	5,569,314	5,569,314	-
FACILITIES MANAGEMENT	-	-	106,210	106,210	-	6,300,916	272,218	2,785,394	9,358,528	-	10,750,141	-	20,108,669	20,002,459	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,611,871	192,686	969,623	3,774,180	-	246,522	-	4,020,702	3,827,902	-
FINANCIAL SERVICES AND REPORTING	-	-	1,495,000	1,495,000	-	4,223,682	30,158	1,776,644	6,030,484	-	2,773,748	-	8,804,232	7,309,232	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	374,240	2,711	104,492	481,443	-	111,663	-	593,106	593,106	-
HUMAN RESOURCES	-	-	-	-	-	1,547,430	-	563,427	2,110,857	-	63,318	-	2,174,175	2,174,175	-
PRESIDENT'S DIVISION	-	-	1,173,671	1,173,671	-	14,072,352	1,041,642	4,953,974	20,067,968	-	13,480,925	-	33,548,893	32,375,222	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	3,649,199	31,618	1,261,528	4,942,345	-	1,229,496	-	6,171,841	6,171,841	-
CENTRAL ADMINISTRATION	-	99,705,910	10,336,579	110,042,489	150,000	1,650,000	2,513,883	4,825,000	9,138,883	-	12,921,290	(13,721)	22,046,452	(87,996,037)	-
SERVICE CENTERS SUBTOTAL	26,015	101,846,485	23,889,183	125,761,683	2,834,151	55,976,183	8,600,546	26,957,746	94,368,626	-	106,364,251	(13,721)	200,719,156	74,957,473	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	21,979,258	-	21,979,258	21,979,258	-
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,223,595	-	1,223,595	1,223,595	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	585,849	-	585,849	585,849	-
UNIVERSITY RECREATION SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,002,145	-	1,002,145	1,002,145	-
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	268,050	-	268,050	268,050	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	-	-	-	-	-	-	-	-	121,334	-	121,334	121,334	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	25,180,231	-	25,180,231	25,180,231	-
GENERAL FUND TOTAL															
	230,114,887	101,846,485	33,606,006	365,567,378	89,275,565	72,052,623	12,753,676	59,135,344	233,217,208	-	145,298,312	(13,721)	378,501,799	12,934,421	-

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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				
ACADEMIC DIVISION																	
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION																	
ACCOUNTING	21200	2,571,528	-	-	2,571,528	1,937,411	44,905	-	514,000	2,496,316	-	15,000	-	2,511,316	(60,212)	-	
ECONOMICS	21210	1,563,364	-	-	1,563,364	1,410,512	46,514	-	474,405	1,931,431	-	15,000	-	1,946,431	383,067	-	
ENTREPRENEURSHIP DEPARTMENT	21211	662,571	-	-	662,571	639,414	41,772	-	215,902	897,088	-	10,000	-	907,088	244,517	-	
BUSINESS TUITION REVENUE	21212	4,042,287	-	45,000	4,087,287	-	-	-	-	-	-	-	-	-	(4,087,287)	-	
MBA TUITION REVENUE	21213	1,222,729	-	-	1,222,729	-	-	-	-	-	-	-	-	-	(1,222,729)	-	
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-	
BUSINESS INFO SYSTEMS	21230	3,113,713	-	25,000	3,138,713	2,678,697	39,684	-	870,255	3,588,636	-	15,000	-	3,603,636	464,923	-	
MANAGEMENT	21240	2,743,058	-	-	2,743,058	2,095,476	37,595	-	596,200	2,729,271	-	15,000	-	2,744,271	1,213	-	
MARKETING & HOSP SERVICES	21250	3,046,611	-	-	3,046,611	1,790,195	41,772	-	509,981	2,341,948	-	15,000	-	2,356,948	(689,663)	-	
FINANCE & LAW	21280	2,602,781	-	-	2,602,781	1,367,286	40,728	-	392,931	1,800,945	-	15,000	-	1,815,945	(786,836)	-	
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	119,977	-	40,435	160,412	-	50,000	-	210,412	210,412	-	
CBA MARKETING & COMMUNICATIONS	24626	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	1,087,602	-	305,863	1,393,465	-	250,000	-	1,643,465	1,643,465	-	
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	-	-	-	-	-	928,795	-	928,795	928,795	-	
STUDENT SERVICES - CBA	24634	-	-	-	-	-	67,500	-	33,473	100,973	-	5,000	-	105,973	105,973	-	
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
OFFICE OF STUDENT ENGAGEMENT-CBA	25802	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
ACCOUNTING-ONLINE&OFFCAMPUS	31200	321,840	-	-	321,840	35,000	-	-	12,250	47,250	-	-	-	47,250	(274,590)	-	
ECONOMICS-ONLINE&OFFCAMPUS	31210	328,001	-	-	328,001	9,300	-	-	2,139	11,439	-	-	-	11,439	(316,562)	-	
ENTREPRENEURSHIP-ONLINE&OFFCAMPUS	31211	280,482	-	-	280,482	-	-	-	-	-	-	-	-	-	(280,482)	-	
BUSINESS-ONLINE&OFFCAMPUS	31212	2,265,067	-	15,000	2,280,067	140,000	-	-	49,000	189,000	-	-	-	189,000	(2,091,067)	-	
MBA-ONLINE&OFFCAMPUS	31213	3,337,288	-	-	3,337,288	65,100	-	-	14,973	80,073	-	-	-	80,073	(3,257,215)	-	
BUSINESS INFO SYSTEMS-ONLINE&OFFCAMPUS	31230	3,829,771	-	15,000	3,844,771	176,800	-	-	57,464	234,264	-	-	-	234,264	(3,610,507)	-	
MANAGEMENT-ONLINE&OFFCAMPUS	31240	1,519,140	-	-	1,519,140	172,550	-	-	56,487	229,037	-	-	-	229,037	(1,290,103)	-	
MARKETING & HOSP SRVCES-ONLINE&OFFCAMPUS	31250	977,263	-	-	977,263	102,550	-	-	31,987	134,537	-	-	-	134,537	(842,726)	-	
FINANCE & LAW-ONLINE&OFFCAMPUS	31280	1,235,095	-	-	1,235,095	79,300	-	-	26,639	105,939	-	-	-	105,939	(1,129,156)	-	
BUSINESS ADMINISTRATION SUBTOTAL		35,662,589	-	100,000	35,762,589	12,699,591	1,568,049	-	4,204,384	18,472,024	-	1,408,795	-	19,880,819	(15,881,770)	-	
THE ARTS & MEDIA																	
POSITION CONTROL- CAM	26561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ART & DESIGN	21602	3,503,393	-	70,000	3,573,393	1,428,922	175,502	8,500	515,928	2,128,852	-	102,372	-	2,231,224	(1,342,169)	-	
SCHL OF COMMUNICATION,JOURNALISM & MEDIA	21603	6,861,310	-	19,000	6,880,310	2,883,690	228,676	5,000	1,134,975	4,252,341	-	136,704	-	4,389,045	(2,491,265)	-	
SCHL COMM, JOURNALISM & MEDIA EQ FUND	21604	-	-	-	-	-	-	-	-	-	-	41,000	-	41,000	41,000	-	
UNIVERSITY ART GALLERY	21605	-	-	-	-	-	-	-	-	-	-	9,000	-	9,000	9,000	-	
ARA	21606	13,998	-	-	13,998	-	-	-	-	-	-	-	-	-	(13,998)	-	
INTRA PERSONAL RELATIONS	21620	62,367	-	-	62,367	-	-	-	-	-	-	-	-	-	(62,367)	-	
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	54,000	-	54,000	54,000	-	
MUSIC EVENTS	21646	-	-	-	-	-	-	5,000	-	5,000	-	18,000	-	23,000	23,000	-	
MUSIC	21647	3,557,410	-	39,165	3,596,575	2,923,799	245,987	21,670	1,088,522	4,279,978	-	75,000	-	4,354,978	758,403	-	
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	5,000	-	5,000	-	-	-	5,000	5,000	-	
DEPT OF THEATRE & DANCE	21675	2,436,368	-	-	2,436,368	932,396	211,588	18,500	418,749	1,581,233	-	45,000	-	1,626,233	(810,135)	-	

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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				
CAM DEVELOPMENT	24666	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
CAM - DEAN	24667	-	-	-	-	-	639,381	1,000	250,166	890,547	-	3,112	-	893,659	893,659	-	
CAM PROGRAM	24668	-	-	-	-	-	-	-	-	-	-	15,272	-	15,272	15,272	-	
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	105,000	-	105,000	105,000	-	
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	180,000	-	180,000	180,000	-	
THEATRE AND DANCE GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-	
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-	
COMMUNICATION - GRANT IN AID	28207	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
ART-ONLINE&OFFCAMPUS	31602	392,789	-	-	392,789	39,000	-	-	3,914	42,914	-	-	-	42,914	(349,875)	-	
SCH OF COMM,JRNLSM&MEDIA-ONLINE&OFF CAMP	31603	1,991,081	-	-	1,991,081	150,150	-	-	16,604	166,754	-	-	-	166,754	(1,824,327)	-	
MULTIMEDIA DESIGN-ONLINE&OFFCAMPUS	31622	28,175	-	-	28,175	3,100	-	-	547	3,647	-	-	-	3,647	(24,528)	-	
MUSIC-ONLINE&OFFCAMPUS	31647	405,278	-	-	405,278	27,150	-	-	3,473	30,623	-	-	-	30,623	(374,655)	-	
THE ARTS & MEDIA SUBTOTAL		19,252,169	-	128,165	19,380,334	8,388,207	1,501,134	64,670	3,432,878	13,386,889	-	982,460	-	14,369,349	(5,010,985)	-	
EDUCATION & HUMAN SERVICES																	
TEACHER & SPECIAL EDUCATION	21300	5,138,312	-	41,710	5,180,022	3,490,457	45,949	16,050	1,131,073	4,683,529	-	79,600	-	4,763,129	(416,893)	-	
COUNSELING, ED LEADERSHIP & HIGHER ED	21350	480,353	-	29,660	510,013	1,814,888	243,867	-	693,802	2,752,557	-	27,500	-	2,780,057	2,270,044	-	
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,186,613	-	12,660	3,199,273	1,269,388	73,261	-	427,491	1,770,140	-	23,000	-	1,793,140	(1,406,133)	-	
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,702,178	-	33,395	1,735,573	1,315,541	128,317	-	489,459	1,933,317	-	25,200	-	1,958,517	222,944	-	
REC PARKS & LEISURE SERV	21391	2,183,799	-	5,753	2,189,552	732,699	107,206	25,000	281,672	1,146,577	-	25,500	-	1,172,077	(1,017,475)	-	
MASTER OF SCIENCE IN ADMINISTRATION	21392	465,924	-	-	465,924	323,956	108,586	-	195,612	628,154	-	9,000	-	637,154	171,230	-	
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	725,538	7,103	214,251	946,892	-	10,000	-	956,892	956,892	-	
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	56,823	-	56,823	56,823	-	
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-	
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	351,965	-	163,298	515,263	-	-	-	515,263	515,263	-	
OFFICE OF EDUCATOR PREPARATION PROGRAMS	24755	-	-	-	-	-	645,581	-	188,609	834,190	-	55,000	-	889,190	889,190	-	
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-	
TEACHER & SPECIAL EDUC-ONLINE&OFF CAMPUS	31300	10,737,721	-	2,400	10,740,121	219,876	-	-	8,795	228,671	-	-	-	228,671	(10,511,450)	-	
COUNSLG,ED LDRSHP&HI ED-ONLINE&OFFCAMPUS	31350	9,303,990	-	-	9,303,990	398,365	-	-	15,935	414,300	-	-	-	414,300	(8,889,690)	-	
HUMAN DVLPMT & FAM STUD-ONLINE&OFFCAMPUS	31360	4,542,578	-	16,350	4,558,928	429,240	-	-	17,170	446,410	-	-	-	446,410	(4,112,518)	-	
DEPT OF FASHION, INTERIOR DES & MERCH-GC	31365	1,940,811	-	12,420	1,953,231	122,115	-	-	4,885	127,000	-	5,000	-	132,000	(1,821,231)	-	
REC PARKS & LEISURE SVC-ONLINE&OFFCAMPUS	31391	787,467	-	-	787,467	28,791	-	-	1,152	29,943	-	-	-	29,943	(757,524)	-	
MASTER OF SCI IN ADMIN-ONLINE&OFFCAMPUS	31392	2,776,971	-	-	2,776,971	219,454	-	-	8,778	228,232	-	700	-	228,932	(2,548,039)	-	
EDUCATION & HUMAN SERVICES SUBTOTAL		43,246,717	-	154,348	43,401,065	10,364,770	2,430,270	48,153	3,841,982	16,685,175	-	349,323	-	17,034,498	(26,366,567)	-	
HEALTH PROFESSIONS																	
SCHOOL OF HEALTH SCIENCES	21810	5,615,893	-	43,200	5,659,093	2,783,051	140,741	-	1,107,777	4,031,569	-	100,000	-	4,131,569	(1,527,524)	-	
ATHLETIC TRAINING PROGRAM	21820	795,125	-	8,750	803,875	475,268	42,817	-	160,668	678,753	-	22,000	-	700,753	(103,122)	-	
NURSING PROGRAM	21825	572,727	-	68,000	640,727	645,393	110,739	-	202,226	958,358	-	113,475	-	1,071,833	431,106	-	
PHYSICIAN'S ASSISTANT	21830	5,015,806	-	142,550	5,158,356	1,187,528	139,263	-	440,354	1,767,145	-	200,000	-	1,967,145	(3,191,211)	-	
PHYSICAL THERAPY DEPARTMENT	21840	4,932,425	-	81,530	5,013,955	1,531,219	80,411	-	601,267	2,212,897	-	100,000	-	2,312,897	(2,701,058)	-	
NUTRITION & DIETETICS PROGRAM	21845	863,470	-	8,200	871,670	614,979	35,506	-	179,449	829,934	-	9,000	-	838,934	(32,736)	-	
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	422,171	-	-	422,171	94,646	-	-	14,892	109,538	-	30,000	-	139,538	(282,633)	-	
PHYSICAL ED & SPORT	21880	3,109,262	-	7,500	3,116,762	1,119,411	56,914	-	409,724	1,586,049	-	25,000	-	1,611,049	(1,505,713)	-	
COMMUNICATION SCIENCES & DISORDERS	21890	4,998,282	-	61,000	5,059,282	2,042,991	722,484	-	1,083,494	3,848,969	-	80,000	-	3,928,969	(1,130,313)	-	
CHP CARLS CENTER	23030	-	-	-	-	-	132,078	-	32,555	164,633	-	-	-	164,633	164,633	-	
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	628,207	-	212,521	840,728	-	20,000	-	860,728	860,728	-	

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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			
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	105,685	-	39,309	144,994	-	1,443,499	-	1,588,493	1,588,493	-	
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	500	500	-	177,089	-	77,979	255,068	-	120,000	-	375,068	374,568	-	
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	34,400	34,400	-	129,300	-	55,338	184,638	-	20,000	-	204,638	170,238	-	
CHP ONLINE COURSE DEVELOP/REVISION PROJ	30112	-	-	-	-	40,000	-	-	7,060	47,060	-	-	-	47,060	47,060	-	
SCHL OF HEALTH SCIENCES-ONLINE&OFFCAMPUS	31810	2,830,787	-	-	2,830,787	160,824	-	-	32,573	193,397	-	-	-	193,397	(2,637,390)	-	
ATHLETIC TRAINING PROGRAM-IOL-GC	31820	123,830	-	-	123,830	-	-	-	-	-	-	-	-	-	(123,830)	-	
RN TO BSN NURSING PROGRAM-GC	31825	394,903	-	-	394,903	209,577	-	-	49,592	259,169	-	9,000	-	268,169	(126,734)	-	
NUTRITION & DIETETICS PROGRAM-GC	31845	592,000	-	-	592,000	-	-	-	-	-	-	-	-	-	(592,000)	-	
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCAMP	31850	754,842	-	-	754,842	602,709	-	-	183,115	785,824	-	40,000	-	825,824	70,982	-	
PHYSICAL ED & SPORT-ONLINE&OFFCAMPUS	31880	1,163,211	-	-	1,163,211	77,000	-	-	16,200	93,200	-	-	-	93,200	(1,070,011)	-	
COMMNCN SCI & DISORDRS-ONLINE&OFFCAMPUS	31890	854,435	-	-	854,435	22,000	-	-	1,900	23,900	-	-	-	23,900	(830,535)	-	
HEALTH PROFESSIONS SUBTOTAL		33,039,169	-	455,630	33,494,799	11,606,596	2,501,234	-	4,907,993	19,015,823	-	2,331,974	-	21,347,797	(12,147,002)	-	
LIBERAL ARTS & SOCIAL SCIENCES																	
CLASS NON-DEPARTMENTAL	21714	574,281	-	-	574,281	31,693	-	9,000	6,241	46,934	-	9,000	-	55,934	(518,347)	-	
ENGLISH	21715	6,706,131	-	-	6,706,131	3,117,934	44,905	5,000	977,624	4,145,463	-	52,665	-	4,198,128	(2,508,003)	-	
WRITING CENTER	21717	-	-	-	-	49,243	49,489	72,000	26,863	197,595	-	2,500	-	200,095	200,095	-	
PSYCHOLOGY	21720	3,816,894	-	7,800	3,824,694	2,678,110	126,323	10,500	842,325	3,657,258	-	59,000	-	3,716,258	(108,436)	-	
MUSEUM STUDIES	21730	173,544	-	-	173,544	11,800	19,320	-	24,914	56,034	-	7,500	-	63,534	(110,010)	-	
HISTORY	21735	3,440,527	-	-	3,440,527	2,505,546	88,119	-	847,913	3,441,578	-	35,705	-	3,477,283	36,756	-	
MILITARY SCIENCE	21745	92,601	-	-	92,601	-	43,861	-	16,955	60,816	-	24,000	-	84,816	(7,785)	-	
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	14,700	-	14,700	14,700	-	
POLITICS SOCIETY JUSTICE PUBLIC SERVICE	21750	4,987,760	-	7,500	4,995,260	2,411,757	88,581	25,542	795,976	3,321,856	-	36,130	-	3,357,986	(1,637,274)	-	
PHILOSOPHY, ANTHROPOLOGY & RELIGION	21755	3,433,332	-	-	3,433,332	1,835,931	44,905	100,400	585,656	2,566,892	-	34,370	-	2,601,262	(832,070)	-	
WOMEN AND GENDER STUDIES	21770	347,885	-	-	347,885	48,375	-	-	17,639	66,014	-	1,000	-	67,014	(280,871)	-	
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	-	174,860	60,000	82,576	317,436	-	10,000	-	327,436	327,436	-	
CLASS-HUB	24674	-	-	-	-	-	-	-	-	-	-	124,694	-	124,694	124,694	-	
CLASS - DEAN	24677	-	-	-	-	-	776,768	17,000	281,681	1,075,449	-	30,000	-	1,105,449	1,105,449	-	
CLASS PROGRAMS	24678	-	-	-	-	276,566	-	92,152	111,448	480,166	-	823,955	-	1,304,121	1,304,121	-	
SOCIAL WORK	24734	-	-	-	-	-	-	13,000	-	13,000	-	11,000	-	24,000	24,000	-	
CLASS NONDEPARTMENTAL-ONLINE&OFFCAMPUS	31714	-	-	-	-	9,956	-	-	762	10,718	-	-	-	10,718	10,718	-	
ENGLISH-ONLINE&OFFCAMPUS	31715	2,132,713	-	-	2,132,713	133,154	-	-	29,665	162,819	-	-	-	162,819	(1,969,894)	-	
PSYCHOLOGY-ONLINE&OFFCAMPUS	31720	4,954,278	-	3,700	4,957,978	257,290	-	-	37,391	294,681	-	-	-	294,681	(4,663,297)	-	
HISTORY-ONLINE&OFFCAMPUS	31735	1,540,884	-	-	1,540,884	268,775	-	-	74,171	342,946	-	-	-	342,946	(1,197,938)	-	
POLITICS SOCIETY JUSTICE PUBLIC SVC-IOL	31750	3,770,630	-	-	3,770,630	393,759	-	-	78,387	472,146	-	-	-	472,146	(3,298,484)	-	
PHL ANT & REL-ONLINE&OFFCAMPUS	31755	3,258,679	-	-	3,258,679	361,768	-	-	115,248	477,016	-	-	-	477,016	(2,781,663)	-	
WOMEN & GENDER STUDIES-ONLINE&OFFCAMPUS	31770	214,229	-	-	214,229	7,418	-	-	291	7,709	-	-	-	7,709	(206,520)	-	
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		39,444,368	-	19,000	39,463,368	14,399,075	1,457,131	404,594	4,953,726	21,214,526	-	1,276,219	-	22,490,745	(16,972,623)	-	
MEDICINE																	
DEAN-POSITION CONTROL	1000100001	21,969,934	-	8,570,180	30,540,114	10,927,536	3,599,807	2,950,576	3,555,101	21,033,020	-	6,189,818	-	27,222,838	(3,317,276)	-	
MEDICINE SUBTOTAL		21,969,934	-	8,570,180	30,540,114	10,927,536	3,599,807	2,950,576	3,555,101	21,033,020	-	6,189,818	-	27,222,838	(3,317,276)	-	
SCIENCE & ENGINEERING																	
BIOLOGY	21100	5,001,390	-	10,000	5,011,390	3,022,197	410,777	2,500	1,168,648	4,604,122	-	100,000	-	4,704,122	(307,268)	-	
CMU BIOLOGICAL STATION	21101	-	-	175,000	175,000	64,706	112,364	117,000	48,992	343,062	-	155,000	-	498,062	323,062	-	
CHEMISTRY	21104	3,840,457	-	20,000	3,860,457	1,663,839	315,956	20,000	704,203	2,703,998	-	175,000	-	2,878,998	(981,459)	-	
NEUROSCIENCE	21123	350,847	-	-	350,847	237,691	-	39,000	128,215	404,906	-	50,000	-	454,906	104,059	-	
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	1,959,539	-	-	1,959,539	1,433,381	48,477	2,500	459,982	1,944,340	-	20,000	-	1,964,340	4,801	-	

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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				
EARTH & ATMOSPHERIC SCIENCES	21130	1,610,769	-	-	1,610,769	1,162,987	35,715	15,000	399,813	1,613,515	-	45,000	-	1,658,515	47,746	-	
EARTH & ECOSYSTEMS SCIENCE	21132	124,465	-	-	124,465	-	-	-	-	-	-	5,000	-	5,000	(119,465)	-	
ENGINEERING & TECHNOLOGY	21137	3,623,938	-	35,000	3,658,938	2,705,784	184,756	35,000	956,326	3,881,866	-	100,000	-	3,981,866	322,928	-	
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	19,850	62,597	30,000	36,839	149,286	-	550	-	149,836	149,836	-	
MATHEMATICS	21140	6,581,720	-	28,000	6,609,720	2,594,390	40,728	-	956,953	3,592,071	-	25,000	-	3,617,071	(2,992,649)	-	
COMPUTER SCIENCE	21141	2,964,274	-	-	2,964,274	1,682,661	41,772	3,500	496,328	2,224,261	-	22,000	-	2,246,261	(718,013)	-	
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	33,975	-	-	22,328	56,303	-	500	-	56,803	56,803	-	
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,714,058	-	4,000	1,718,058	975,127	37,595	-	392,970	1,405,692	-	12,000	-	1,417,692	(300,366)	-	
PHYSICS	21149	2,165,365	-	5,000	2,170,365	1,386,497	160,824	-	513,096	2,060,417	-	45,000	-	2,105,417	(64,948)	-	
CSE INTERDISCIPLINARY PROGRAMS	21151	630,689	-	-	630,689	117,299	88,762	11,755	59,523	277,339	-	15,000	-	292,339	(338,350)	-	
SCIENCE OF ADVANCED MATERIALS	21178	28,695	-	-	28,695	-	-	-	-	-	-	-	-	-	(28,695)	-	
CSE RESEARCH SUPPORT	22030	-	-	-	-	318,824	-	-	259,269	578,093	-	-	-	578,093	578,093	-	
BIO VIVARIUM	22050	-	-	-	-	-	67,688	-	21,033	88,721	-	3,000	-	91,721	91,721	-	
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-	
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	21,000	-	21,000	21,000	-	
CSE STUDENT SERVICES	24614	-	-	-	-	-	117,420	-	52,931	170,351	-	85,000	-	255,351	255,351	-	
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	1,123,680	-	387,001	1,510,681	-	20,000	-	1,530,681	1,530,681	-	
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	345,216	-	345,216	-	20,213	-	365,429	365,429	-	
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-	
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-	
BIOLOGY-ONLINE&OFFCAMPUS	31100	583,623	-	-	583,623	26,500	-	-	4,677	31,177	-	-	-	31,177	(552,446)	-	
CHEMISTRY-ONLINE&OFFCAMPUS	31104	204,864	-	-	204,864	18,600	-	-	3,283	21,883	-	-	-	21,883	(182,981)	-	
GEOGRAPHY & ENVIRO STUD-ONLINE&OFFCAMPUS	31125	1,150,232	-	-	1,150,232	81,900	-	-	12,145	94,045	-	-	-	94,045	(1,056,187)	-	
EARTH & ATMOSPHERIC SCI-ONLINE&OFFCAMPUS	31130	712,300	-	-	712,300	42,900	-	-	6,252	49,152	-	-	-	49,152	(663,148)	-	
ENGINEERING & TECHNOLGY-ONLINE&OFFCAMPUS	31137	169,438	-	-	169,438	23,850	-	-	3,550	27,400	-	-	-	27,400	(142,038)	-	
MATHEMATICS-ONLINE&OFFCAMPUS	31140	1,754,806	-	10,000	1,764,806	79,600	-	-	14,049	93,649	-	-	-	93,649	(1,671,157)	-	
COMPUTER SCIENCE-ONLINE&OFFCAMPUS	31141	141,134	-	-	141,134	4,650	-	-	821	5,471	-	-	-	5,471	(135,663)	-	
STAT,ACTUARIAL&DATA SCI-ONLINE&OFFCAMPUS	31143	443,304	-	2,500	445,804	18,600	-	-	3,283	21,883	-	-	-	21,883	(423,921)	-	
PHYSICS-ONLINE&OFFCAMPUS	31149	425,707	-	-	425,707	18,700	-	-	1,431	20,131	-	-	-	20,131	(405,576)	-	
SCIENCE & ENGINEERING SUBTOTAL		36,181,614	-	289,500	36,471,114	17,734,508	2,849,111	621,471	7,113,941	28,319,031	-	1,069,263	-	29,388,294	(7,082,820)	-	
ACADEMIC CENTER TOTALS		228,796,560	-	9,716,823	238,513,383	86,120,283	15,906,736	4,089,464	32,010,005	138,126,488	-	13,607,852	-	151,734,340	(86,779,043)	-	
QUASI-ACADEMIC CENTERS																	
PROVOST																	
HONORS PROGRAM	21920	1,179,058	-	-	1,179,058	296,214	169,704	32,831	157,938	656,687	-	115,978	-	772,665	(406,393)	-	
FIRST YEAR EXPERIENCE	21940	52,419	-	-	52,419	24,917	-	-	9,655	34,572	-	-	-	34,572	(17,847)	-	
LI-LAS COHORT CLASSES	21945	60,835	-	-	60,835	-	-	30,835	-	30,835	-	30,000	-	60,835	-	-	
QUASI-ACADEMIC SUBTOTAL		1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-	
QUASI-ACADEMIC CENTERS TOTAL		1,292,312	-	-	1,292,312	321,131	169,704	63,666	167,593	722,094	-	145,978	-	868,072	(424,240)	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		230,088,872	-	9,716,823	239,805,695	86,441,414	16,076,440	4,153,130	32,177,598	138,848,582	-	13,753,830	-	152,602,412	(87,203,283)	-	

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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				
SERVICE CENTERS																	
ACADEMIC ADMINISTRATION																	
POSITION CONTROL - ACADEMIC ADMIN	26567	-	-	-	-	-	(176,400)	-	(75,600)	(252,000)	-	-	-	(252,000)	(252,000)	-	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	95,852	-	45,951	141,803	-	8,000	-	149,803	149,803	-	-
CERTIFIED TESTING CENTER	24425	-	-	30,000	30,000	-	89,987	-	58,060	148,047	-	33,166	-	181,213	151,213	-	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	326,929	-	103,695	430,624	-	34,279	-	464,903	464,903	-	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	363,411	4,000	122,159	489,570	-	6,847	-	496,417	496,417	-	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	387,200	-	387,200	387,200	-	-
ACADEMIC ADVISING & ASSISTANCE	24622	3,811	-	-	3,811	-	2,357,224	56,995	1,020,493	3,434,712	-	43,362	-	3,478,074	3,474,263	-	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	361,005	4,600	108,309	473,914	-	12,652	-	486,566	486,566	-	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	219,560	-	76,568	296,128	-	13,459	-	309,587	309,587	-	-
ACADEMIC SENATE	24625	-	-	-	-	28,250	96,949	4,500	46,635	176,334	-	2,894	-	179,228	179,228	-	-
CURRICULUM & INSTRUCTIONAL SUPPORT	24630	-	-	-	-	-	194,554	-	66,106	260,660	-	52,396	-	313,056	313,056	-	-
LEARNING SYSTEM SUPPORT	24637	-	-	-	-	-	385,934	7,500	142,419	535,853	-	16,643	-	552,496	552,496	-	-
INSTRUCTIONAL DEVELOPMENT	24640	-	-	-	-	-	623,846	-	237,150	860,996	-	47,123	-	908,119	908,119	-	-
FAC PERS SVCS	24662	-	-	-	-	-	560,565	5,200	206,822	772,587	-	34,658	-	807,245	807,245	-	-
ACAD PROG ACT	24663	-	-	-	-	-	26,394	-	13,621	40,015	-	286,200	-	326,215	326,215	-	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	28,250	-	4,000	10,947	43,197	-	400	-	43,597	43,597	-	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-	-
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	-	-	-	-	-	494,653	-	129,477	624,130	-	49,547	-	673,677	673,677	-	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	6,300	-	72,400	72,400	-	-
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	457,331	-	154,069	611,400	-	6,961	-	618,361	618,361	-	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
VETERANS RESOURCE CENTER	30007	-	-	-	-	-	136,310	5,530	51,516	193,356	-	-	-	193,356	193,356	-	-
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	636,363	15,880	285,122	937,365	-	90,855	-	1,028,220	1,028,220	-	-
ACADEMIC ADMINISTRATION SUBTOTAL		3,811	-	30,000	33,811	56,500	7,250,467	234,205	2,803,519	10,344,691	-	1,206,308	-	11,550,999	11,517,188	-	-
INNOVATION & ONLINE LEARNING																	
POSITION CONTROL - INNOVATION AND ONLINE	26568	-	-	-	-	-	(42,000)	-	(18,000)	(60,000)	-	-	-	(60,000)	(60,000)	-	-
ACADEMIC & PROFESSIONAL PROGRAMS	24631	-	-	704,760	704,760	-	201,829	33,635	55,618	291,082	-	336,384	-	627,466	(77,294)	-	-
ONLINE STUDENT SERVICE CENTER	31026	-	-	-	-	-	747,658	-	301,883	1,049,541	-	37,563	-	1,087,104	1,087,104	-	-
ENROLLMENT MGMT CMU ONLINE-GC	31099	-	-	-	-	-	-	-	-	-	-	350	-	350	350	-	-
INNOVATION & ONLINE ADMINISTRATION	31900	-	-	-	-	-	915,703	19,908	271,337	1,206,948	-	628,840	-	1,835,788	1,835,788	-	-
GREAT LAKES BAY REGION ADMINISTRATION	32000	-	-	-	-	-	328,187	-	129,061	457,248	-	112,705	-	569,953	569,953	-	-
CLINTON TOWNSHIP CENTER-GC	32004	-	-	-	-	-	55,002	-	10,939	65,941	-	3,000	-	68,941	68,941	-	-
SOUTHFIELD CENTER-GC	32005	-	-	-	-	-	58,826	-	19,692	78,518	-	-	-	78,518	78,518	-	-
TROY CENTER-GC	32006	-	-	-	-	-	160,451	-	68,777	229,228	-	31,423	-	260,651	260,651	-	-
MILITARY & VETERAN RELATIONS	34020	-	-	-	-	-	92,724	-	16,683	109,407	-	65,711	-	175,118	175,118	-	-
FT LEAVENWORTH CENTER-GC	34612	-	-	-	-	-	71,263	-	12,821	84,084	-	15,000	-	99,084	99,084	-	-
CMURC SAGINAW INNOVATION HUB	37301	-	-	-	-	-	54,987	-	19,001	73,988	-	450	-	74,438	74,438	-	-
TRAVERSE CITY CENTER-GC	37401	-	-	-	-	-	53,420	-	18,466	71,886	-	26,460	-	98,346	98,346	-	-
GRAND RAPIDS CENTER-GC	37602	-	-	-	-	-	-	-	-	-	-	9,200	-	9,200	9,200	-	-
LANSING COMMUNITY COLLEGE UNIV CTR-GC	37609	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-	-
INNOVATION & ONLINE LEARNING SUBTOTAL		-	-	704,760	704,760	-	2,698,050	53,543	906,278	3,657,871	-	1,270,086	-	4,927,957	4,223,197	-	-

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			
<u>CHARTER SCHOOLS</u>																	
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	526,999	-	526,999	-	73,700	-	600,699	600,699	-	
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	281,572	-	281,572	-	21,994	-	303,566	303,566	-	
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	426,703	-	426,703	-	152,065	-	578,768	578,768	-	
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	209,477	-	209,477	-	495,736	-	705,213	705,213	-	
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	201,840	-	201,840	-	1,651	-	203,491	203,491	-	
CHTR SCHLS EDU PARTNERSHIPS & PATHWAYS	23308	-	-	-	-	-	-	417,625	-	417,625	-	27,500	-	445,125	445,125	-	
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	347,926	-	347,926	-	236,342	-	584,268	584,268	-	
CHTR SCHLS PUBLIC POLICY/LANSING OFFICE	23310	-	-	-	-	-	-	139,811	-	139,811	-	85,955	-	225,766	225,766	-	
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	128,981	-	128,981	-	25,300	-	154,281	154,281	-	
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	334,235	-	334,235	-	36,209	-	370,444	370,444	-	
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	87,459	-	87,459	87,459	-	
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	2,690	-	2,690	2,690	-	
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	-	-	-	-	1,287,572	-	1,287,572	1,287,572	-	
CHTR SCHLS NEW INITIATIVES	23319	-	-	-	-	-	-	270,033	-	270,033	-	18,334	-	288,367	288,367	-	
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	960,556	-	960,556	960,556	-	
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	121,495	-	121,495	121,495	-	
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	361,898	-	361,898	-	256,554	-	618,452	618,452	-	
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	8,449,115	8,449,115	-	-	-	-	-	-	-	-	-	(8,449,115)	-	
CHARTER SCHOOLS SUBTOTAL		-	-	8,449,115	8,449,115	-	-	3,647,100	-	3,647,100	-	3,891,112	-	7,538,212	(910,903)	-	
<u>LIBRARY</u>																	
POSITION CONTROL - LIBRARIES	26574	-	-	-	-	-	(69,720)	-	(29,880)	(99,600)	-	-	-	(99,600)	(99,600)	-	
LIBRARY-GENERAL	24100	-	-	9,000	9,000	838,591	1,423,081	261,019	768,909	3,291,600	-	709,861	-	4,001,461	3,992,461	-	
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,570,006	-	2,570,006	2,570,006	-	
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	240,850	264,137	9,036	148,861	662,884	-	1,619	-	664,503	664,503	-	
GLOBAL CAMPUS LIBRARY	31064	22,204	-	-	22,204	-	-	-	-	-	-	-	-	-	(22,204)	-	
LIBRARY SUBTOTAL		22,204	-	9,000	31,204	1,079,441	1,617,498	270,055	887,890	3,854,884	-	3,281,486	-	7,136,370	7,105,166	-	
<u>RESEARCH & GRADUATE STUDIES</u>																	
POSITION CONTROL - ORGS	26575	-	-	-	-	-	(35,280)	-	(15,120)	(50,400)	-	-	-	(50,400)	(50,400)	-	
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	82,000	-	82,000	82,000	-	
VIVARIUM	22045	-	-	80,000	80,000	-	85,822	17,500	33,733	137,055	-	103,886	-	240,941	160,941	-	
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	43,275	-	43,275	43,275	-	
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	-	
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	273,249	-	114,289	387,538	-	59,141	-	446,679	446,679	-	
OFFICE OF SPONSORED PROGRAMS	24650	-	-	-	-	-	455,471	39,278	156,504	651,253	-	89,572	-	740,825	740,825	-	
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	36,160	292,205	-	103,749	432,114	-	191,391	-	623,505	623,505	-	
ORGS FINANCIALS	24654	-	-	-	-	-	457,816	-	138,584	596,400	-	-	-	596,400	596,400	-	
GRAD PROG SUPPORT	24661	-	-	-	-	1,059,557	80,345	-	1,135,307	2,275,209	-	85,742	-	2,360,951	2,360,951	-	
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	80,000	80,000	1,095,717	1,609,628	56,778	1,667,046	4,429,169	-	661,007	-	5,090,176	5,010,176	-	
ACADEMIC DIVISION SUBTOTAL		230,114,887	-	18,989,698	249,104,585	88,673,072	29,252,083	8,414,811	38,442,331	164,782,297	-	24,063,829	-	188,846,126	(60,258,459)	-	

CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
						PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
STUDENT RECRUITMENT & RETENTION DIVISION																	
STUDENT RECRUITMENT & RETENTION																	
POSITION CONTROL - SRR	26570	-	-	-	-	-	(151,200)	-	(64,800)	(216,000)	-	-	-	(216,000)	(216,000)	-	-
OTHER STATE APPROPRIATION	11001	-	218,712	-	218,712	-	-	-	-	-	-	-	-	-	(218,712)	-	-
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	467,388	363	173,493	641,244	-	41,276	-	682,520	682,520	-	-
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	7,332	-	3,556	10,888	-	9,097	-	19,985	19,985	-	-
FINANCIAL AID	25830	-	-	100,000	100,000	-	906,032	3,000	353,718	1,262,750	-	116,404	-	1,379,154	1,279,154	-	-
FINANCIAL AID SYSTEMS	25832	-	-	-	-	-	147,657	-	81,535	229,192	-	252,886	-	482,078	482,078	-	-
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	1,699,432	12,604	629,670	2,341,706	-	1,259,475	-	3,601,181	3,101,181	-	-
KCP COLLEGE DAY CMU MATCH	25855	-	44,463	-	44,463	-	-	-	-	-	-	-	-	-	(44,463)	-	-
ORIENTATION	25860	-	-	550,000	550,000	-	169,492	65,245	57,776	292,513	-	149,320	-	441,833	(108,167)	-	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	406,019	-	202,164	608,183	-	31,697	-	639,880	639,880	-	-
REGISTRAR & RECORDS	25870	-	-	156,420	156,420	-	1,062,651	35,900	493,428	1,591,979	-	70,331	-	1,662,310	1,505,890	-	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	194,895	10,000	66,565	271,460	-	31,190	-	302,650	302,650	-	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	96,589	-	34,734	131,323	-	37,129	-	168,452	168,452	-	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	279,852	-	110,098	389,950	-	61,103	-	451,053	451,053	-	-
INTERNATIONAL STUDENT SERVICES	25950	-	-	5,628	5,628	-	206,652	-	77,466	284,118	-	11,749	-	295,867	290,239	-	-
INTERNATIONAL STUDENT WELCOME CENTER	25974	-	-	-	-	-	44,000	10,000	16,771	70,771	-	1,016	-	71,787	71,787	-	-
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	-	-	-	185,469	10,200	91,930	287,599	-	22,678	-	310,277	310,277	-	-
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	-	-	-	-	313,948	-	313,948	313,948	-	-
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	255,874	-	51,386	307,260	-	15,258	-	322,518	322,518	-	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	263,175	1,312,048	1,575,223	-	5,978,134	147,312	2,379,490	8,504,936	-	2,424,557	-	10,929,493	9,354,270	-	-
SCHOLARSHIPS & FINANCIAL AID																	
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	756,688	-	756,688	756,688	-	-
ESPORTS SCHOLARSHIPS	28252	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000	340,000	-	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	26,306	-	26,306	26,306	-	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	996,895	-	996,895	996,895	-	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	6,500,000	-	6,500,000	6,500,000	-	-
THE DETROIT SCHOLARSHIP	28335	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
CMU GRANT	28351	-	-	-	-	-	-	-	-	-	-	11,000,000	-	11,000,000	11,000,000	-	-
FIRE UP FORWARD PROGRAM AWARD	28368	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000	-	-
ONLINE EDGE AWARD	28373	-	-	-	-	-	-	-	-	-	-	36,400	-	36,400	36,400	-	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	1,923,846	-	1,923,846	1,923,846	-	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	7,000	-	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	51,575	-	51,575	51,575	-	-
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	22,749,080	-	22,749,080	22,749,080	-	-
ONTARIO AWARD	28385	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	-	-
TRANSFER STUDENT SUCCESS AWARD	28387	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	150,000	-	-
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	129,819	-	129,819	129,819	-	-
CMU TRANSFER ONLINE SCHOLARSHIP	28452	-	-	-	-	-	-	-	-	-	-	265,200	-	265,200	265,200	-	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	625,908	-	625,908	625,908	-	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
						PERSONNEL					NON-PERSONNEL						
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000	-	
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-	
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	45,504	-	45,504	45,504	-	
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000	1,250,000	-	
CMU TARGET HOPE SCHOLARSHIP	28496	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-	
MICH INDIAN TUITION GRANT	28500		1,877,400	-	1,877,400	-	-	-	-	-	-	1,877,400	-	1,877,400	-	-	
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	390,944	-	390,944	390,944	-	
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,877,400	-	1,877,400	-	-	-	-	-	-	50,508,565	-	50,508,565	48,631,165	-	
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	2,140,575	1,312,048	3,452,623	-	5,978,134	147,312	2,379,490	8,504,936	-	52,933,122	-	61,438,058	57,985,435	-	
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS DIVISION																	
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS																	
POSITION CONTROL - STUDENT AFFAIRS	26571	-	-	-	-	-	(31,500)	-	(13,500)	(45,000)	-	-	-	(45,000)	(45,000)	-	
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	153,605	6,696	64,000	224,301	-	7,960	-	232,261	232,261	-	
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	137,049	-	57,135	194,184	-	6,792	-	200,976	200,976	-	
CM LIFE	25100	-	-	-	-	-	120,955	-	54,030	174,985	-	2,070	-	177,055	177,055	-	
CMU STUDENT FOOD PANTRY	25210	-	-	-	-	-	-	50,880	-	50,880	-	-	-	50,880	50,880	-	
CMU CARE TEAM	25215	-	-	-	-	-	37,500	-	17,933	55,433	-	-	-	55,433	55,433	-	
eSPORTS	25250	-	-	-	-	-	56,654	-	18,428	75,082	-	25,685	-	100,767	100,767	-	
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	482,065	-	482,065	482,065	-	
STUDENT BUDGET ALLOC COMM PROJECTS	25470	-	-	-	-	-	-	-	-	-	-	87,442	-	87,442	87,442	-	
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	57,680	-	19,486	77,166	-	21,016	-	98,182	98,182	-	
COUNSELING CENTER	25805	-	-	-	-	428,693	305,008	-	271,105	1,004,806	-	312,444	-	1,317,250	1,317,250	-	
STUDENT DISABILITY SERV	25807	-	-	-	-	-	162,533	-	70,238	232,771	-	24,521	-	257,292	257,292	-	
STUDENT DISABILITY SRVCS ACCOMMODATIONS	25810	-	-	-	-	-	-	-	-	-	-	75,200	-	75,200	75,200	-	
INDIGENOUS AFFAIRS	25812	-	-	-	-	-	65,475	800	19,047	85,322	-	69,819	-	155,141	155,141	-	
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	10,515	-	10,515	10,515	-	
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	11,900	167,891	1,416	98,872	280,079	-	21,556	-	301,635	301,635	-	
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	22,454	-	22,454	22,454	-	
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	24,880	-	
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	209,891	-	64,834	274,725	-	65,442	-	340,167	340,167	-	
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	146,762	-	71,835	218,597	-	13,056	-	231,653	231,653	-	
STUDENT AFFAIRS	25924	-	-	-	-	-	70,282	10,967	30,859	112,108	-	8,226	-	120,334	120,334	-	
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	145,000	33,378	26,208	204,586	-	-	-	204,586	204,586	-	
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	11,900	138,342	-	74,059	224,301	-	-	-	224,301	224,301	-	
STUDENT AFFAIRS - VP	26347	-	-	-	-	-	332,922	-	89,707	422,629	-	32,331	-	454,960	454,960	-	
CTR FOR COLLAB LEARNING	26487	-	-	-	-	-	76,983	2,500	22,958	102,441	-	17,947	-	120,388	120,388	-	
UNIVERSITY ENGAGEMENT	26489	-	-	-	-	-	39,684	-	16,207	55,891	-	212,606	-	268,497	268,497	-	
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS SUBTOTAL		-	-	-	-	452,493	2,392,716	106,637	1,073,441	4,025,287	-	1,544,027	-	5,569,314	5,569,314	-	
UNIVERSITY ENGAGEMENT & STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	452,493	2,392,716	106,637	1,073,441	4,025,287	-	1,544,027	-	5,569,314	5,569,314	-	

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			
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																	
FACILITIES MANAGEMENT																	
FACILITIES MGT DEPT	27000	-	-	15,210	15,210	-	253,783	100,304	89,704	443,791	-	250,403	-	694,194	678,984	-	
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-	
CARPENTRY SHOP	27111	-	-	-	-	-	429,393	-	203,233	632,626	-	72,486	-	705,112	705,112	-	
ELECTRICAL SHOP	27112	-	-	-	-	-	675,615	-	264,806	940,421	-	-	-	940,421	940,421	-	
MECHANICAL SHOP	27113	-	-	-	-	-	697,711	8,600	305,982	1,012,293	-	64,828	-	1,077,121	1,077,121	-	
PAINT SHOP	27114	-	-	-	-	-	290,420	-	111,086	401,506	-	76,171	-	477,677	477,677	-	
KEY SHOP	27115	-	-	-	-	-	63,565	-	28,610	92,175	-	9,310	-	101,485	101,485	-	
GROUNDS AREA MAINT	27118	-	-	-	-	-	849,675	83,500	374,134	1,307,309	-	207,285	-	1,514,594	1,514,594	-	
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	116,231	9,000	59,647	184,878	-	68,177	-	253,055	162,055	-	
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-	
MASONRY SHOP	27125	-	-	-	-	-	58,063	-	10,206	68,269	-	-	-	68,269	68,269	-	
CUSTODIAL (GF)	27131	-	-	-	-	-	1,884,237	41,174	966,453	2,891,864	-	1,630,061	-	4,521,925	4,521,925	-	
CUSTODIAL (AUX)	27132	-	-	-	-	-	66,826	2,300	36,484	105,610	-	33,854	-	139,464	139,464	-	
EQUIPMENT REPAIR	27134	-	-	-	-	-	21,220	100	12,072	33,392	-	18,015	-	51,407	51,407	-	
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	583,954	3,240	212,421	799,615	-	37,205	-	836,820	836,820	-	
SERVICE CENTER	27411	-	-	-	-	-	144,222	16,400	44,723	205,345	-	24,999	-	230,344	230,344	-	
ACCOUNTING PHYPL	27414	-	-	-	-	-	166,001	7,600	65,833	239,434	-	40,921	-	280,355	280,355	-	
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	8,060,702	-	8,060,702	8,060,702	-	
FACILITIES MANAGEMENT SUBTOTAL		-	-	106,210	106,210	-	6,300,916	272,218	2,785,394	9,358,528	-	10,750,141	-	20,108,669	20,002,459	-	
FINANCE & ADMINISTRATIVE SERVICES																	
POSITION CONTROL - FAS	26569	-	-	-	-	-	(294,000)	-	(126,000)	(420,000)	-	-	-	(420,000)	(420,000)	-	
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-	
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	299,705	-	110,021	409,726	-	2,426	-	412,152	412,152	-	
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	390,564	2,354	105,917	498,835	-	15,290	-	514,125	514,125	-	
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	-	-	-	-	141,332	-	141,332	141,332	-	
CMU POLICE	26630	-	-	-	-	-	2,215,602	190,332	879,685	3,285,619	-	64,674	-	3,350,293	3,350,293	-	
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	2,611,871	192,686	969,623	3,774,180	-	246,522	-	4,020,702	3,827,902	-	
FINANCIAL SERVICES & REPORTING																	
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-	
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	68,495	2,266	30,615	101,376	-	15,821	-	117,197	117,197	-	
FINANCIAL SERVICES & REPORTING	26320	-	-	355,000	355,000	-	256,118	8,335	90,986	355,439	-	71,852	-	427,291	72,291	-	
RISK MANAGEMENT	26400	-	-	-	-	-	149,625	600	54,835	205,060	-	23,805	-	228,865	228,865	-	
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	791,338	-	791,338	791,338	-	
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-	
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	64,085	-	33,695	97,780	-	405	-	98,185	98,185	-	
ACCOUNTING SERVICES	26430	-	-	-	-	-	823,313	2,500	280,194	1,106,007	-	-	-	1,106,007	1,106,007	-	
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-	
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,140,000	1,140,000	-	974,453	8,000	424,426	1,406,879	-	110,335	-	1,517,214	377,214	-	
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-	
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	576,001	1,300	253,935	831,236	-	134,479	-	965,715	965,715	-	
PAYABLE ACCOUNTING	26470	-	-	-	-	-	125,317	150	41,496	166,963	-	109,275	-	276,238	276,238	-	

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
						PERSONNEL					NON-PERSONNEL						
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
PURCHASING	26600	-	-	-	-	-	342,077	-	146,822	488,899	-	123	-	489,022	489,022	-	
CENTRAL MAILROOM	26610	-	-	-	-	-	120,001	-	67,814	187,815	-	2,848	-	190,663	190,663	-	
UNIVERSITY STORES	26620	-	-	-	-	-	204,226	325	114,618	319,169	-	26,594	-	345,763	345,763	-	
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	117,313	282	65,810	183,405	-	-	-	183,405	183,405	-	
MOVING & DELIVERY	26625	-	-	-	-	-	179,384	-	100,000	279,384	-	-	-	279,384	279,384	-	
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	871,976	-	871,976	871,976	-	
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	223,274	2,000	71,398	296,672	-	40,210	-	336,882	336,882	-	
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,495,000	1,495,000	-	4,223,682	30,158	1,776,644	6,030,484	-	2,773,748	-	8,804,232	7,309,232	-	
<u>HUMAN RESOURCES</u>																	
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	7,142	-	7,142	7,142	-	
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	17,432	-	17,432	17,432	-	
HR-AVP	26520	-	-	-	-	-	1,547,430	-	563,427	2,110,857	-	8,330	-	2,119,187	2,119,187	-	
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	7,465	-	7,465	7,465	-	
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	6,138	-	6,138	6,138	-	
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-	
HUMAN RESOURCES SUBTOTAL		-	-	-	-	-	1,547,430	-	563,427	2,110,857	-	63,318	-	2,174,175	2,174,175	-	
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	1,794,010	1,794,010	-	14,683,899	495,062	6,095,088	21,274,049	-	13,833,729	-	35,107,778	33,313,768	-	
<u>GOVERNMENT & EXTERNAL RELATIONS DIVISION</u>																	
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																	
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	374,240	2,711	104,492	481,443	-	111,663	-	593,106	593,106	-	
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	374,240	2,711	104,492	481,443	-	111,663	-	593,106	593,106	-	
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	374,240	2,711	104,492	481,443	-	111,663	-	593,106	593,106	-	
<u>PRESIDENT'S DIVISION</u>																	
<u>PRESIDENT'S DIVISION</u>																	
POSITION CONTROL - PRESIDENT	26572	-	-	-	-	-	(210,000)	-	(90,000)	(300,000)	-	-	-	(300,000)	(300,000)	-	
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,295,074	121,368	515,408	1,931,850	-	5,133	-	1,936,983	1,936,983	-	
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	224,821	9,168	86,819	320,808	-	5,975	-	326,783	326,783	-	
TELECOMMUNICATIONS	24466	-	-	1,173,671	1,173,671	-	759,878	89,328	295,876	1,145,082	-	780,461	-	1,925,543	751,872	-	
OIT ERP OPERATIONS	24467	-	-	-	-	-	511,632	-	161,577	673,209	-	-	-	673,209	673,209	-	
MEDIATED SERVICES	24468	-	-	-	-	-	196,664	51,923	74,364	322,951	-	88,992	-	411,943	411,943	-	
APPLICATION & SYSTEMS	24469	-	-	-	-	-	656,380	-	260,656	917,036	-	-	-	917,036	917,036	-	
NETWORK	24470	-	-	-	-	-	435,360	32,394	171,387	639,141	-	222,725	-	861,866	861,866	-	
INFRASTRUCTURE	24471	-	-	-	-	-	347,635	-	126,878	474,513	-	132,830	-	607,343	607,343	-	
TECHNICAL SERVICES	24472	-	-	-	-	-	468,207	201,731	190,817	860,755	-	13,002	-	873,757	873,757	-	
HELP DESK & USER SUPPORT	24473	-	-	-	-	-	362,559	203,187	137,478	703,224	-	15,298	-	718,522	718,522	-	
OIT MAINTENANCE	24474	-	-	-	-	-	-	-	-	-	-	848,226	-	848,226	848,226	-	
OIT UNIVERSITY MAINTENANCE	24475	-	-	-	-	-	-	-	-	-	-	2,772,012	-	2,772,012	2,772,012	-	
OFFICE OF CHIEF INFORMATION OFFICER	24476	-	-	-	-	-	331,777	48,212	119,420	499,409	-	98,868	-	598,277	598,277	-	
OIT DEVELOPMENT OPERATIONS	24477	-	-	-	-	-	632,184	51,728	228,615	912,527	-	64,415	-	976,942	976,942	-	
INFORMATION SECURITY	24478	-	-	-	-	-	469,320	67,793	150,414	687,527	-	13,456	-	700,983	700,983	-	
DATA & CRM SERVICES	24479	-	-	-	-	-	1,090,311	-	374,130	1,464,441	-	4,438	-	1,468,879	1,468,879	-	
PRESIDENTS OFFICE	26100	-	-	-	-	-	880,585	41,633	262,830	1,185,048	-	260,387	-	1,445,435	1,445,435	-	
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	164,378	-	164,378	164,378	-	
OFFICE OF CIVIL RIGHTS & INSTN'L EQUITY	26120	-	-	-	-	-	475,932	46,000	196,103	718,035	-	115,904	-	833,939	833,939	-	

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			
OFF CIVIL RGTS & INSTL EQTY-OUTSIDE SVCS	26125	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	552,891	2,200	168,661	723,752	-	11,167	-	734,919	734,919	-	
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	171,263	-	48,741	220,004	-	46,192	-	266,196	266,196	-	
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	76,565	-	76,565	76,565	-	
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	30,193	-	32,393	32,393	-	
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	62,685	-	62,685	62,685	-	
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	26,992	-	26,992	26,992	-	
UNIVERSITY TRANSFORMATION OFFICE	26335	-	-	-	-	-	675,359	10,000	229,643	915,002	-	42,862	-	957,864	957,864	-	
OIT CABINET	26370	-	-	-	-	-	1,019,334	2,110	308,846	1,330,290	-	160,293	-	1,490,583	1,490,583	-	
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	145,110	-	34,924	180,034	-	12,272	-	192,306	192,306	-	
INTERNAL AUDIT	26410	-	-	-	-	-	230,978	29,526	77,985	338,489	-	135,906	-	474,395	474,395	-	
UCOMM OPERATIONS	26700	-	-	-	-	-	1,850,597	17,761	641,647	2,510,005	-	6,635	-	2,516,640	2,516,640	-	
UCOMM DIGITAL STRATEGY	26712	-	-	-	-	-	498,501	-	180,755	679,256	-	553,044	-	1,232,300	1,232,300	-	
UCOMM MARKETING	26715	-	-	-	-	-	-	-	-	-	-	2,502,150	-	2,502,150	2,502,150	-	
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	138,000	-	138,000	138,000	-	
UCOMM GLOBAL MARKETING	36100	-	-	-	-	-	-	13,380	-	13,380	-	3,869,469	-	3,882,849	3,882,849	-	
PRESIDENT'S DIVISION SUBTOTAL		-	-	1,173,671	1,173,671	-	14,072,352	1,041,642	4,953,974	20,067,968	-	13,480,925	-	33,548,893	32,375,222	-	
PRESIDENT'S DIVISION SUBTOTAL		-	-	1,173,671	1,173,671	-	14,072,352	1,041,642	4,953,974	20,067,968	-	13,480,925	-	33,548,893	32,375,222	-	
UNIVERSITY ADVANCEMENT DIVISION																	
UNIVERSITY ADVANCEMENT																	
POSITION CONTROL - ADVANCEMENT	26573	-	-	-	-	-	(39,900)	-	(17,100)	(57,000)	-	-	-	(57,000)	(57,000)	-	
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-	
OPERATIONS & GIFT ADMINISTRATION	26820	-	-	-	-	-	-	-	-	-	-	60,857	-	60,857	60,857	-	
ADVANCEMENT SYSTEMS	26825	-	-	-	-	-	-	-	-	-	-	193,030	-	193,030	193,030	-	
DEVELOPMENT/STEWARDSHIP	26830	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-	
ANNUAL GIVING	26840	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-	
DEVELOPMENT OFFICERS	26842	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
CORPORATION & FOUNDATION RELATIONS	26855	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	7,500	-	
ALUM REL & CONST ENG	26860	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
ADVANCEMENT SAL & BEN	26870	-	-	-	-	-	3,222,583	31,618	1,113,812	4,368,013	-	57,502	-	4,425,515	4,425,515	-	
ADVANCEMENT SERVICES	26876	-	-	-	-	-	-	-	-	-	-	250	-	250	250	-	
CAPITAL CAMPAIGN	26885	-	-	-	-	-	466,516	-	164,816	631,332	-	500,357	-	1,131,689	1,131,689	-	
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	3,649,199	31,618	1,261,528	4,942,345	-	1,229,496	-	6,171,841	6,171,841	-	
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	3,649,199	31,618	1,261,528	4,942,345	-	1,229,496	-	6,171,841	6,171,841	-	
UNIVERSITY WIDE ACCOUNTS																	
CENTRAL ADMINISTRATION																	
STUDENT FEES	10002	-	-	6,800,000	6,800,000	-	-	-	-	-	-	-	-	-	(6,800,000)	-	
STATE APPROPRIATIONS CENTRALIZED	11004	-	99,705,910	-	99,705,910	-	-	-	-	-	-	-	-	-	(99,705,910)	-	
INCOME FROM INVESTMENTS	13000	-	-	3,400,000	3,400,000	-	-	-	-	-	-	-	-	-	(3,400,000)	-	
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-	

CENTRAL MICHIGAN UNIVERSITY
2026-2027 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				
OIT NETWORK	19992	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	1,000,000	-	
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000	1,250,000	-	
INTERNATIONAL RECRUITERS	19994	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000	900,000	-	
EQUIPMENT REPLACEMENT CONTINGENCY	19996	-	-	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000	1,250,000	-	
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	2,013,883	-	2,013,883	-	399,961	-	2,413,844	2,413,844	-	
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	500,000	-	500,000	-	500,000	-	1,000,000	1,000,000	-	
BIOSCIENCE DEBT	10011	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	2,010,567	-	
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	475,000	-	475,000	389,069	-	
OVERHEAD-MSO	26009	-	-	31,908	31,908	-	-	-	-	-	-	-	-	-	(31,908)	-	
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	-	-	-	-	-	-	-	-	-	-	537,456	-	537,456	537,456	-	
OVERHEAD MNTC-MSO	27919	-	-	18,740	18,740	-	-	-	-	-	-	-	-	-	(18,740)	-	
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
COMPENSATION	29115	-	-	-	-	150,000	1,650,000	-	400,000	2,200,000	-	488,520	-	2,688,520	2,688,520	-	
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,425,000	4,425,000	-	-	-	4,425,000	4,425,000	-	
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-	
CENTRAL ADMINISTRATION SUBTOTAL		-	99,705,910	10,336,579	110,042,489	150,000	1,650,000	2,513,883	4,825,000	9,138,883	-	12,921,290	(13,721)	22,046,452	(87,996,037)	-	
CENTRAL ENERGY FACILITY																	
PERSONAL SERVICES	50172/50173	-	-	-	-	-	1,575,980	242,000	559,193	2,377,173	-	-	-	2,377,173	-	(2,377,173)	
SEF BOND PAYMENT - 2008	50172	-	-	-	-	-	-	-	-	-	-	671,000	-	671,000	-	(671,000)	
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	-	(7,000)	
MAINT SUPPLIES/EQUIP	50172	-	-	-	-	-	-	-	-	-	-	493,000	-	493,000	-	(493,000)	
SYSTEM MAINTENANCE	50174	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	-	(1,000,000)	
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	3,896,041	-	3,896,041	-	(3,896,041)	
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)	
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	960,000	-	960,000	-	(960,000)	
CHARGE TO GENERAL FUND (67.43%)		-	-	-	-	-	-	-	-	-	-	(8,060,702)	-	(8,060,702)	-	8,060,702	
CHARGE TO AUXILIARY FUND (32.57%)		-	-	-	-	-	-	-	-	-	-	(3,893,476)	-	(3,893,476)	-	3,893,476	
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,575,980	242,000	559,193	2,377,173	-	(2,377,173)	-	-	-	-	
SERVICE CENTERS TOTALS		26,015	101,846,485	23,889,183	125,761,683	2,834,151	57,552,163	8,842,546	27,516,939	96,745,799	-	103,987,078	(13,721)	200,719,156	74,957,473	-	
AUXILIARY CENTERS																	
PARKING SERVICES																	
REGISTRATION FEE	50123	-	-	1,600,000	1,600,000	-	-	-	-	-	-	-	-	-	-	1,600,000	
VIOLATIONS BUREAU	50124	-	-	315,000	315,000	-	-	-	-	-	-	-	-	-	-	315,000	
PARKING METER INCOME	50125	-	-	90,000	90,000	-	-	-	-	-	-	-	-	-	-	90,000	
PARKING SERVICES	50130	-	-	-	-	-	242,229	180,000	141,458	563,687	-	578,313	-	1,142,000	-	(1,142,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
PARKING SERVICES SUBTOTAL		-	-	2,005,000	2,005,000	-	242,229	180,000	141,458	563,687	-	578,313	-	1,142,000	(863,000)	-	

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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			
<u>RESIDENCES & AUXILIARY SERVICES</u>																	
APARTMENTS																	
KEWADIN VILLAGE	50021	-	-	-	-	-	-	-	-	-	-	5,118	-	5,118	-	(5,118)	
GRAD APTS	50023	-	-	1,465,152	1,465,152	-	196,292	47,000	97,471	340,763	-	391,729	-	732,492	-	732,660	
APARTMENTS SUBTOTAL		-	-	1,465,152	1,465,152	-	196,292	47,000	97,471	340,763	-	396,847	-	737,610	-	727,542	
BOVEE UC																	
BOOKSTORE	50042	-	-	5,500,000	5,500,000	-	525,075	190,000	273,188	988,263	4,000,000	300,000	-	5,288,263	-	211,737	
UNV CENTER BUILDING	50043	-	-	95,575	95,575	-	422,887	93,994	143,242	660,123	-	34,480	-	694,603	-	(599,028)	
CENTRAL CARD OPERATIONS	50045	-	-	59,000	59,000	-	61,234	28,400	29,508	119,142	-	160,880	-	280,022	-	(221,022)	
BOVEE UC SUBTOTAL		-	-	5,654,575	5,654,575	-	1,009,196	312,394	445,938	1,767,528	4,000,000	495,360	-	6,262,888	-	(608,313)	
BOVEE UC FOOD SERVICE																	
CATERING	50048	-	-	1,950,000	1,950,000	-	-	402,875	-	402,875	811,200	528,493	-	1,742,568	-	207,432	
CENTRAL EATS	50049	-	-	767,683	767,683	-	-	166,422	-	166,422	321,596	536,553	-	1,024,571	-	(256,888)	
EINSTEIN BROS BAGELS	50050	-	-	236,210	236,210	-	-	72,708	-	72,708	82,066	110,405	-	265,179	-	(28,969)	
SHAKE SMART	50051	-	-	118,105	118,105	-	-	43,172	-	43,172	56,568	51,405	-	151,145	-	(33,040)	
PONDER COFFEE LIBRARY	50052	-	-	295,263	295,263	-	-	-	-	-	-	265,737	-	265,737	-	29,526	
KESSELER MARKET/SUBWAY	50054	-	-	1,417,261	1,417,261	-	-	123,061	-	123,061	706,186	372,282	-	1,201,529	-	215,732	
THE MARKET WOLDT	50057	-	-	1,712,524	1,712,524	-	-	136,216	-	136,216	860,170	402,666	-	1,399,052	-	313,472	
PONDER COFFEE HP	50058	-	-	413,368	413,368	-	-	-	-	-	-	351,363	-	351,363	-	62,005	
STARBUCKS	50059	-	-	590,526	590,526	-	-	121,446	-	121,446	285,611	136,226	-	543,283	-	47,243	
WHICH WICH	50064	-	-	118,105	118,105	-	-	43,220	-	43,220	45,144	66,457	-	154,821	-	(36,716)	
MERRILL COFFEE & RETAIL	50066	-	-	236,210	236,210	-	-	55,846	-	55,846	116,393	35,914	-	208,153	-	28,057	
CONCESSIONS	50076	-	-	620,000	620,000	-	-	88,025	-	88,025	277,264	243,706	-	608,995	-	11,005	
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	8,475,255	8,475,255	-	-	1,252,991	-	1,252,991	3,562,198	3,101,207	-	7,916,396	-	558,859	
PRINTING SERVICES																	
UNIVERSITY PRESS OPERATIONS	50082	-	-	972,000	972,000	-	316,158	30,000	146,382	492,540	398,520	237,850	-	1,128,910	-	(156,910)	
PRINTING SERVICES SIGN SHOP	50087	-	-	575,000	575,000	-	115,648	137,000	21,605	274,253	201,250	69,000	-	544,503	-	30,497	
PRINTING SERVICES SUBTOTAL		-	-	1,547,000	1,547,000	-	431,806	167,000	167,987	766,793	599,770	306,850	-	1,673,413	-	(126,413)	
RESIDENCE HALLS																	
BEDDOW	50003	-	-	1,610,593	1,610,593	-	184,595	82,000	64,929	331,524	-	293,469	-	624,993	-	985,600	
CALKINS	50004	-	-	-	-	-	-	-	-	-	-	139,648	-	139,648	-	(139,648)	
CAREY	50005	-	-	1,149,234	1,149,234	-	155,298	57,500	63,026	275,824	-	244,836	-	520,660	-	628,574	
COBB	50006	-	-	1,196,806	1,196,806	-	157,243	68,000	76,460	301,703	-	253,604	-	555,307	-	641,499	
EMMONS	50007	-	-	1,922,320	1,922,320	-	203,913	97,500	81,278	382,691	-	316,413	-	699,104	-	1,223,216	
HERRIG	50008	-	-	1,916,548	1,916,548	-	238,787	98,000	71,509	408,296	-	316,123	-	724,419	-	1,192,129	
LARZELERE	50009	-	-	-	-	-	-	-	-	-	-	156,782	-	156,782	-	(156,782)	
MERRILL	50010	-	-	-	-	-	79,120	-	32,182	111,302	-	182,448	-	293,750	-	(293,750)	
ROBINSON	50011	-	-	-	-	-	-	-	-	-	-	139,920	-	139,920	-	(139,920)	
SAXE	50012	-	-	1,922,320	1,922,320	-	206,260	98,500	73,805	378,565	-	318,758	-	697,323	-	1,224,997	
SWEENEY	50013	-	-	1,760,684	1,760,684	-	195,470	82,000	68,820	346,290	-	322,163	-	668,453	-	1,092,231	
THORPE	50015	-	-	1,754,911	1,754,911	-	195,112	90,000	77,737	362,849	-	321,339	-	684,188	-	1,070,723	
TROUT	50016	-	-	-	-	-	-	-	-	-	-	131,190	-	131,190	-	(131,190)	
TROUTMAN	50017	-	-	993,250	993,250	-	144,815	50,000	80,698	275,513	-	360,261	-	635,774	-	357,476	
WHEELER	50018	-	-	1,253,978	1,253,978	-	82,878	58,000	32,513	173,391	-	259,583	-	432,974	-	821,004	

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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	50019	-	-	1,887,684	1,887,684	-	203,958	91,000	89,722	384,680	-	311,964	-	696,644	-	1,191,040	
KULHAVI	50025	-	-	1,921,960	1,921,960	-	220,353	97,000	80,326	397,679	-	316,763	-	714,442	-	1,207,518	
KESSELER	50026	-	-	1,921,960	1,921,960	-	261,648	97,000	122,654	481,302	-	314,260	-	795,562	-	1,126,398	
CAMPBELL	50027	-	-	961,401	961,401	-	127,137	97,000	49,881	274,018	-	313,739	-	587,757	-	373,644	
CELANI	50028	-	-	1,792,752	1,792,752	-	174,477	97,500	79,776	351,753	-	321,049	-	672,802	-	1,119,950	
FABIANO	50029	-	-	1,857,356	1,857,356	-	211,614	99,000	86,988	397,602	-	331,895	-	729,497	-	1,127,859	
RESIDENCE HALLS SUBTOTAL		-	-	25,823,757	25,823,757	-	3,042,678	1,360,000	1,232,304	5,634,982	-	5,666,207	-	11,301,189	-	14,522,568	
RESIDENTIAL RESTAURANTS																	
CAREY	50032	-	-	5,376,656	5,376,656	-	50,382	273,002	21,614	344,998	1,267,936	2,937,772	-	4,550,706	-	825,950	
MERRILL	50033	-	-	5,198,413	5,198,413	-	71,972	217,422	30,882	320,276	1,036,909	2,539,521	-	3,896,706	-	1,301,707	
ROBINSON	50034	-	-	-	-	-	-	-	-	-	-	124,000	-	124,000	-	(124,000)	
WOLDT	50035	-	-	8,640,499	8,640,499	-	115,821	330,945	49,693	496,459	1,718,368	4,759,690	-	6,974,517	-	1,665,982	
CMU TRAINING TABLE	50063	-	-	973,478	973,478	-	11,990	81,001	5,142	98,133	252,525	691,528	-	1,042,186	-	(68,708)	
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	20,189,046	20,189,046	-	250,165	902,370	107,331	1,259,866	4,275,738	11,052,511	-	16,588,115	-	3,600,931	
UNALLOCATED EXPENSES																	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	6,344,913	-	6,344,913	-	(6,344,913)	
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,795,031)	(8,795,031)	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,914,630)	(1,914,630)	
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	6,344,913	-	6,344,913	(12,330,261)	(18,675,174)	
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	63,154,785	63,154,785	-	4,930,137	4,041,755	2,051,031	11,022,923	12,437,706	27,363,895	-	50,824,524	(12,330,261)	-	
CMU CONNECT																	
CELLULAR PHONE RESALE	53100	-	-	9,621,817	9,621,817	-	-	-	-	-	-	-	-	-	(380,815)	9,241,002	
PERSONNEL SERVICES	53100	-	-	-	-	-	228,118	94,081	81,078	403,277	-	-	-	403,277	-	(403,277)	
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	-	-	-	13,631	-	13,631	-	(13,631)	
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	-	-	-	8,794,094	-	8,794,094	-	(8,794,094)	
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)	
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)	
CMU CONNECT SUBTOTAL		-	-	9,621,817	9,621,817	-	228,118	94,081	81,078	403,277	-	8,837,725	-	9,241,002	(380,815)	-	
AUXILIARY CENTERS TOTALS		-	-	74,781,602	74,781,602	-	5,400,484	4,315,836	2,273,567	11,989,887	12,437,706	36,779,933	-	61,207,526	(13,574,076)	-	
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	318,927	71,142	71,682	461,751	-	55,000	-	516,751	-	(516,751)	
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	145,784	122,134	68,136	336,054	-	870,000	-	1,206,054	-	(1,206,054)	
NCAA PAYMENTS	55002	-	-	921,803	921,803	-	-	-	-	-	-	-	-	-	-	921,803	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	2,268,590	-	2,268,590	2,268,590	-	
STUDENT-ATHLETE SERVICES	55005	-	-	-	-	-	268,406	201,675	120,117	590,198	-	50,000	-	640,198	-	(640,198)	
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
MULTIMEDIA RIGHTS	55007	-	-	500,000	500,000	-	-	-	-	-	-	5,000	-	5,000	-	495,000	
COMPLIANCE	55008	-	-	-	-	-	72,100	34,084	31,821	138,005	-	85,000	-	223,005	-	(223,005)	
ATHLETIC COMMUNICATIONS	55009	-	-	-	-	-	182,262	167,307	73,561	423,130	-	80,000	-	503,130	-	(503,130)	
MID AMERICAN CONFERENCE	55010	-	-	2,507,000	2,507,000	-	-	-	-	-	-	300,000	-	300,000	-	2,207,000	
ATHLETIC SPECIAL EVENTS	55015	-	-	35,000	35,000	-	-	10,000	-	10,000	-	200,000	-	210,000	-	(175,000)	

CENTRAL MICHIGAN UNIVERSITY
2026-2027 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				
ATHLETICS-GENERAL	55020	-	-	70,000	70,000	-	562,017	442,591	187,073	1,191,681	-	874,334	-	2,066,015	17,275,158	15,279,143	
ATHLETIC TICKET OPERATIONS	55023	-	-	1,135,250	1,135,250	-	-	105,727	-	105,727	-	50,000	-	155,727	-	979,523	
NUTRITION	55029	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000	-	(400,000)	
ATHLETIC EQUIPMENT	55035	-	-	-	-	-	66,848	41,323	30,319	138,490	-	55,000	-	193,490	-	(193,490)	
MULTIMEDIA SERVICES	55049	-	-	-	-	-	59,300	168,311	29,088	256,699	-	110,000	-	366,699	-	(366,699)	
SPORTS MEDICINE	55050	-	-	-	-	-	525,363	136,795	174,136	836,294	-	200,000	-	1,036,294	-	(1,036,294)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	750,000	-	750,000	-	(750,000)	
MARKETING	55053	-	-	-	-	-	72,100	54,315	22,080	148,495	-	115,000	-	263,495	-	(263,495)	
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	-	(200,000)	
STRENGTH & COND. PROGRAM	55057	-	-	-	-	145,164	275,009	89,006	156,676	665,855	-	35,000	-	700,855	-	(700,855)	
ATHLETICS OFFICIALS	55058	-	-	-	-	-	-	-	-	-	-	525,000	-	525,000	-	(525,000)	
MARCHING & PEP BAND	55059	-	-	-	-	-	-	24,000	-	24,000	-	-	-	24,000	-	(24,000)	
CHEERLEADERS	55060	-	-	-	-	-	-	10,765	-	10,765	-	-	-	10,765	-	(10,765)	
ADIDAS/SLD	55061	-	-	35,000	35,000	-	-	-	-	-	-	-	-	-	-	35,000	
ISABELLA BANK VIP CLUB	55062	-	-	15,000	15,000	-	-	-	-	-	-	20,000	-	20,000	-	(5,000)	
DANCE TEAM	55065	-	-	-	-	-	-	13,456	-	13,456	-	-	-	13,456	-	(13,456)	
FOOTBALL SUITES	55067	-	-	35,000	35,000	-	-	-	-	-	-	100,000	-	100,000	-	(65,000)	
GUEST LOGE BOXES	55068	-	-	25,000	25,000	-	-	-	-	-	-	25,000	-	25,000	-	-	
CHIPPEWA ATHLETIC FUND	55070	-	-	-	-	-	214,200	93,032	78,368	385,600	-	115,000	-	500,600	1,085,000	584,400	
GAME GUARANTEES	55071	-	-	1,500,000	1,500,000	-	-	-	-	-	-	565,000	-	565,000	-	935,000	
FOOTBALL	55075	-	-	-	-	1,197,006	600,169	1,179,047	491,938	3,468,160	-	2,744,949	-	6,213,109	-	(6,213,109)	
MEN'S BASKETBALL	55081	-	-	350,000	350,000	279,888	319,300	213,726	179,074	991,988	-	738,500	-	1,730,488	-	(1,380,488)	
BASEBALL	55082	-	-	40,000	40,000	267,110	-	-	101,018	368,128	-	299,493	-	667,621	-	(627,621)	
MENS CROSS COUNTRY	55083	-	-	-	-	53,175	-	-	19,359	72,534	-	-	-	72,534	-	(72,534)	
MENS GOLF	55084	-	-	3,000	3,000	80,891	-	-	14,554	95,445	-	153,000	-	248,445	-	(245,445)	
WRESTLING	55085	-	-	-	-	179,935	-	-	65,008	244,943	-	123,437	-	368,380	-	(368,380)	
WOMEN'S BASKETBALL	55091	-	-	60,000	60,000	237,004	237,201	193,180	112,485	779,870	-	490,400	-	1,270,270	-	(1,210,270)	
WOMEN'S SOCCER	55092	-	-	50,000	50,000	184,811	-	-	55,030	239,841	-	167,665	-	407,506	-	(357,506)	
FIELD HOCKEY	55093	-	-	5,000	5,000	172,650	-	-	45,461	218,111	-	104,832	-	322,943	-	(317,943)	
GYMNASTICS	55094	-	-	30,000	30,000	206,956	-	-	72,534	279,490	-	137,217	-	416,707	-	(386,707)	
WOMEN'S GOLF	55095	-	-	3,000	3,000	73,914	-	-	20,678	94,592	-	151,800	-	246,392	-	(243,392)	
WOMEN'S LACROSSE	55096	-	-	-	-	164,633	-	12,405	49,119	226,157	-	148,895	-	375,052	-	(375,052)	
WOMENS TRACK & CROSS CO	55097	-	-	20,000	20,000	206,606	-	-	81,124	287,730	-	309,000	-	596,730	-	(576,730)	
VOLLEYBALL	55098	-	-	25,000	25,000	226,971	-	-	73,144	300,115	-	148,237	-	448,352	-	(423,352)	
SOFTBALL	55099	-	-	30,000	30,000	208,977	-	-	52,922	261,899	-	249,485	-	511,384	-	(481,384)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	7,865,041	-	7,865,041	7,621,277	(243,764)	
STUDENT-OPPORTUNITY FUND	55137	-	-	-	-	-	-	-	-	-	-	65,000	-	65,000	-	(65,000)	
ATHLETICS SUBTOTAL		-	-	7,395,053	7,395,053	3,885,691	3,918,986	3,384,021	2,476,505	13,665,203	-	21,979,875	-	35,645,078	28,250,025	-	
WCMU PUBLIC MEDIA																	
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	720,919	720,919	
MISCELLANEOUS	43305/43313	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	10,000	
TOWER RENT	43313	-	-	117,889	117,889	-	-	-	-	-	-	-	-	-	-	117,889	
CONTRIBUTIONS	9300011	-	-	1,573,250	1,573,250	-	-	-	-	-	-	-	-	-	-	1,573,250	
MANAGEMENT & GENERAL	43350	-	-	-	-	-	54,075	56,284	16,326	126,685	-	186,761	-	313,446	-	(313,446)	
FUNDRAISING	43351	-	-	-	-	-	85,893	122,482	44,145	252,520	-	131,050	-	383,570	-	(383,570)	

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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				
BROADCASTING	43352	-	-	-	-	-	222,901	4,200	87,766	314,867	-	381,120	-	695,987	-	(695,987)	
PROGRAMMING	43353	-	-	-	-	-	237,228	115,642	108,760	461,630	-	461,312	-	922,942	27,187	(895,755)	
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	30,436	36,074	11,540	78,050	-	50,450	-	128,500	-	(128,500)	
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	4,800	-	4,800	-	(4,800)	
TOTAL RADIO		-	-	1,701,139	1,701,139	-	630,533	334,682	268,537	1,233,752	-	1,215,493	-	2,449,245	748,106	-	
TELEVISION																	
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	502,676	502,676	
MISCELLANEOUS	43205/43213	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	10,000	
TOWER RENT	43213	-	-	290,403	290,403	-	-	-	-	-	-	-	-	-	-	290,403	
CONTRIBUTIONS	9300010	-	-	2,381,750	2,381,750	-	-	-	-	-	-	-	-	-	-	2,381,750	
MANAGEMENT & GENERAL	43250	-	-	-	-	-	100,425	104,527	30,319	235,271	-	131,870	-	367,141	-	(367,141)	
FUNDRAISING	43251	-	-	-	-	-	160,169	178,548	82,261	420,978	-	235,130	-	656,108	-	(656,108)	
BROADCASTING	43252	-	-	-	-	-	335,348	7,800	138,983	482,131	-	493,100	-	975,231	-	(975,231)	
PROGRAMMING	43253	-	-	-	-	-	327,433	5,845	148,509	481,787	-	686,337	-	1,168,124	301,037	(867,087)	
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	56,525	66,992	21,432	144,949	-	91,240	-	236,189	-	(236,189)	
OUTREACH	43255	-	-	-	-	-	61,212	-	19,461	80,673	-	2,400	-	83,073	-	(83,073)	
TOTAL TELEVISION		-	-	2,682,153	2,682,153	-	1,041,112	363,712	440,965	1,845,789	-	1,640,077	-	3,485,866	803,713	-	
WCMU PUBLIC MEDIA SUBTOTAL		-	-	4,383,292	4,383,292	-	1,671,645	698,394	709,502	3,079,541	-	2,855,570	-	5,935,111	1,551,819	-	
COLLEGE OF MEDICINE CLINICS																	
UNIVERSITY HEALTH SERVICES	1501000000	-	-	450,000	450,000	-	334,110	266,286	161,442	761,838	-	170,212	-	932,050	482,050	-	
UHS BEHAVIORAL HEALTH SERVICES	1503000000	-	-	248,071	248,071	-	275,948	14,159	116,470	406,577	-	49,092	-	455,669	207,598	-	
PRIMARY CARE CLINICAL OPERATIONS	1518200000	-	-	225,000	225,000	-	230,366	32,436	92,521	355,323	-	56,347	-	411,670	186,670	-	
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	923,071	923,071	-	840,424	312,881	370,433	1,523,738	-	275,651	-	1,799,389	876,318	-	
UNIVERSITY EVENTS																	
UNIVERSITY EVENTS	50181/25201	-	-	580,000	580,000	-	433,989	147,978	167,539	749,506	-	98,544	-	848,050	268,050	-	
UNIVERSITY EVENTS SUBTOTAL		-	-	580,000	580,000	-	433,989	147,978	167,539	749,506	-	98,544	-	848,050	268,050	-	
TICKETS CENTRAL & EVENTS CENTER OPERATIONS																	
TICKETS CENTRAL	50183/25201	-	-	95,000	95,000	-	-	55,500	-	55,500	-	99,297	-	154,797	59,797	-	
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	45,000	-	45,000	-	16,537	-	61,537	61,537	-	
TICKETS CENTRAL/EVENTS CENTER SUBTOTAL		-	-	95,000	95,000	-	-	100,500	-	100,500	-	115,834	-	216,334	121,334	-	
UNIVERSITY RECREATION																	
UNIVERSITY RECREATION	50195/25201	-	-	398,266	398,266	26,000	638,776	315,000	295,635	1,275,411	-	125,000	-	1,400,411	1,002,145	-	
UNIVERSITY RECREATION SUBTOTAL		-	-	398,266	398,266	26,000	638,776	315,000	295,635	1,275,411	-	125,000	-	1,400,411	1,002,145	-	
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	13,774,682	13,774,682	3,911,691	7,503,820	4,958,774	4,019,614	20,393,899	-	25,450,474	-	45,844,373	32,069,691	-	
GRAND TOTAL		230,114,887	101,846,485	122,162,290	454,123,662	93,187,256	86,532,907	22,270,286	65,987,718	267,978,167	12,437,706	179,971,315	(13,721)	460,373,467	6,249,805	-	

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. In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or reduced for the last decade, except for adjustments in square footage. Energy savings have also accounted for savings where budget reductions were realized. This is a remarkable accomplishment of true energy savings. The 2026-2027 CEF budget is \$11,954,178.

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 due to 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 expected 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
2026-2027 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
CENTRAL ENERGY FACILITY														
PERSONAL SERVICES	Various	-	-	1,575,980	242,000	559,193	2,377,173	-	-	-	2,377,173	-	(2,377,173)	
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	671,000	-	671,000	-	(671,000)	
TRUSTEE FEES	50172	-	-	-	-	-	-	-	7,000	-	7,000	-	(7,000)	
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	493,000	-	493,000	-	(493,000)	
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	1,000,000	-	1,000,000	-	(1,000,000)	
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	3,896,041	-	3,896,041	-	(3,896,041)	
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)	
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	960,000	-	960,000	-	(960,000)	
CHARGE TO GENERAL FUND (67.43%)		-	-	-	-	-	-	-	(8,060,702)	-	(8,060,702)	-	8,060,702	
CHARGE TO AUXILIARY FUND (32.57%)		-	-	-	-	-	-	-	(3,893,476)	-	(3,893,476)	-	3,893,476	
GRAND TOTAL		-	-	1,575,980	242,000	559,193	2,377,173	-	(2,377,173)	-	-	-	-	

Parking Services

The 2026-27 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.

Revenue

The 2026-27 budgeted revenue is \$2,005,000. Annual parking permit sales fluctuate but have seen a slight 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 2026-27 budgeted expenses reflect staff compensation and operating expenses of the department. The 2026-27 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
PARKING SERVICES													
REGISTRATION FEE	50123	1,600,000	-	-	-	-	-	-	-	-	-	-	1,600,000
VIOLATIONS BUREAU	50124	315,000	-	-	-	-	-	-	-	-	-	-	315,000
PARKING METER INCOME	50125	90,000	-	-	-	-	-	-	-	-	-	-	90,000
PARKING SERVICES	50130	-	-	242,229	180,000	141,458	563,687	-	578,313	-	1,142,000	-	(1,142,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
GRAND TOTAL		2,005,000	-	242,229	180,000	141,458	563,687	-	578,313	-	1,142,000	(863,000)	-

Auxiliary Services

The Auxiliary Services budget consists of the following major units: CMU Residential Dining and Retail operations, the CMU Bookstore, Events & Conference Services / University Center operations, the CentralCard Office, and Printing Services. Auxiliary Services oversees budget development and financial oversight for the Office of Residence Life which reports operationally to University Engagement and Student Affairs.

Auxiliary Services functions as a break-even operation. Revenues collected over 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 in Auxiliary Services internal maintenance operations, equipment replacement, and long-term capital investments. Auxiliary Services also uses the additional revenue to cover the debt service to Auxiliary projects.

Revenue

The total revenue in the 2026-27 budget is projected at \$63,154,785 and is based on the following assumptions:

- Residence hall capacity is 4,071 The estimated fall opening occupancy is 3,600. These figures consider the current closure of North Campus residence halls (Calkins, Larzelere, Robinson, and Trout) as well as Merrill Hall renovation closure.
- For Room and Food rates, the Board of Trustees approved increase percentage of 4%. For our most traditional rooms, we held rates constant to FY26. This was the second consecutive year of no increase.
- Meal plans all remain the same price. Options for students are both number of weekly meals selected and the value of FLEX dollars assigned to their plan.

Expenditures

The total expenditure budget (including transfers out) for 2026-27 is \$63,154,785 which is a 3.58 percent decrease from the 2025-26 budget of \$65,496,475. The major assumptions and parameters in the expenditure budget are as follows:

- Projected increases in salaries and benefits, including a minimum wage increase in January 2027.
- Auxiliary Services has in excess of 500 student employees, thus the significant impact on the minimum wage increase.
- Anticipated increase in food-related costs of 4% to 7%.
- Estimated increase of 4-to-5.5% in supply, contract, and equipment expenditures.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL							TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
RESIDENCE HALLS															
BEDDOW	50003	1,610,593	-	184,595	82,000	64,929	331,524	-	134,469	159,000	-	624,993	-	985,600	
CALKINS	50004	-	-	-	-	-	-	-	139,648	-	-	139,648	-	(139,648)	
CAREY	50005	1,149,234	-	155,298	57,500	63,026	275,824	-	136,078	108,758	-	520,660	-	628,574	
COBB	50006	1,196,806	-	157,243	68,000	76,460	301,703	-	145,001	108,603	-	555,307	-	641,499	
EMMONS	50007	1,922,320	-	203,913	97,500	81,278	382,691	-	133,118	183,295	-	699,104	-	1,223,216	
HERRIG	50008	1,916,548	-	238,787	98,000	71,509	408,296	-	133,235	182,888	-	724,419	-	1,192,129	
LARZELERE	50009	-	-	-	-	-	-	-	156,782	-	-	156,782	-	(156,782)	
MERRILL	50010	-	-	79,120	-	32,182	111,302	-	147,448	35,000	-	293,750	-	(293,750)	
ROBINSON	50011	-	-	-	-	-	-	-	139,920	-	-	139,920	-	(139,920)	
SAXE	50012	1,922,320	-	206,260	98,500	73,805	378,565	-	134,870	183,888	-	697,323	-	1,224,997	
SWEENEY	50013	1,760,684	-	195,470	82,000	68,820	346,290	-	152,625	169,538	-	668,453	-	1,092,231	
THORPE	50015	1,754,911	-	195,112	90,000	77,737	362,849	-	153,208	168,131	-	684,188	-	1,070,723	
TROUT	50016	-	-	-	-	-	-	-	131,190	-	-	131,190	-	(131,190)	
TROUTMAN	50017	993,250	-	144,815	50,000	80,698	275,513	-	135,910	224,351	-	635,774	-	357,476	
WHEELER	50018	1,253,978	-	82,878	58,000	32,513	173,391	-	145,005	114,578	-	432,974	-	821,004	
WOLDT	50019	1,887,684	-	203,958	91,000	89,722	384,680	-	133,515	178,449	-	696,644	-	1,191,040	
KULHAVI	50025	1,921,960	-	220,353	97,000	80,326	397,679	-	160,989	155,774	-	714,442	-	1,207,518	
KESSELER	50026	1,921,960	-	261,648	97,000	122,654	481,302	-	156,080	158,180	-	795,562	-	1,126,398	
CAMPBELL	50027	961,401	-	127,137	97,000	49,881	274,018	-	158,559	155,180	-	587,757	-	373,644	
CELANI	50028	1,792,752	-	174,477	97,500	79,776	351,753	-	163,560	157,489	-	672,802	-	1,119,950	
FABIANO	50029	1,857,356	-	211,614	99,000	86,988	397,602	-	163,560	168,335	-	729,497	-	1,127,859	
TOTAL RESIDENCE HALLS		25,823,757	-	3,042,678	1,360,000	1,232,304	5,634,982	-	3,054,770	2,611,437	-	11,301,189	-	14,522,568	
APARTMENTS															
KEWADIN	50021	-	-	-	-	-	-	-	5,118	-	-	5,118	-	(5,118)	
GRAD HSG	50023	1,465,152	-	196,292	47,000	97,471	340,763	-	225,579	166,150	-	732,492	-	732,660	
TOTAL APARTMENTS		1,465,152	-	196,292	47,000	97,471	340,763	-	230,697	166,150	-	737,610	-	727,542	
RESIDENTIAL RESTAURANTS															
CAREY	50032	5,376,656	-	50,382	273,002	21,614	344,998	1,267,936	146,342	2,791,430	-	4,550,706	-	825,950	
MERRILL	50033	5,198,413	-	71,972	217,422	30,882	320,276	1,036,909	122,197	2,417,324	-	3,896,706	-	1,301,707	
TRAINING TABLE	50066	973,478	-	11,990	81,001	5,142	98,133	252,525	-	691,528	-	1,042,186	-	(68,708)	
ROBINSON	50034	-	-	-	-	-	-	-	124,000	-	-	124,000	-	(124,000)	
WOLDT	50035	8,640,499	-	115,821	330,945	49,693	496,459	1,718,368	215,470	4,544,220	-	6,974,517	-	1,665,982	
TOTAL RESIDENTIAL RESTAURANTS		20,189,046	-	250,165	902,370	107,331	1,259,866	4,275,738	608,009	10,444,502	-	16,588,115	-	3,600,931	
BOVEE UC															
BOOKSTORE	50042	5,500,000	-	525,075	190,000	273,188	988,263	4,000,000	-	300,000	-	5,288,263	-	211,737	
BUILDING	50043	95,575	-	422,887	93,994	143,242	660,123	-	-	34,480	-	694,603	-	(599,028)	
CENTRAL CARD	50045	59,000	-	61,234	28,400	29,508	119,142	-	-	160,880	-	280,022	-	(221,022)	
SUBTOTAL		5,654,575	-	1,009,196	312,394	445,938	1,767,528	4,000,000	-	495,360	-	6,262,888	-	(608,313)	

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY 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	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
BOVEE UC FOOD SERVICE															
CATERING	50048	1,950,000	-	-	402,875	-	402,875	811,200	-	528,493	-	1,742,568	-	207,432	
CENTRAL EATS	50049	767,683	-	-	166,422	-	166,422	321,596	-	536,553	-	1,024,571	-	(256,888)	
EINSTEINS	50050	236,210	-	-	72,708	-	72,708	82,066	-	110,405	-	265,179	-	(28,969)	
SHAKE SMART	50051	118,105	-	-	43,172	-	43,172	56,568	-	51,405	-	151,145	-	(33,040)	
PONDER LIBRARY	50052	295,263	-	-	-	-	-	-	-	265,737	-	265,737	-	29,526	
KESSELER MARKET/SUBWAY	50054	1,417,261	-	-	123,061	-	123,061	706,186	-	372,282	-	1,201,529	-	215,732	
THE WOLDT MARKET	50057	1,712,524	-	-	136,216	-	136,216	860,170	-	402,666	-	1,399,052	-	313,472	
PONDER HP	50058	413,368	-	-	-	-	-	-	-	351,363	-	351,363	-	62,005	
UC STARBUCKS	50059	590,526	-	-	121,446	-	121,446	285,611	-	136,226	-	543,283	-	47,243	
WHICH WICH	50064	118,105	-	-	43,220	-	43,220	45,144	-	66,457	-	154,821	-	(36,716)	
MERRILL COFFEE	50066	236,210	-	-	55,846	-	55,846	116,393	-	35,914	-	208,153	-	28,057	
CONCESSIONS	50076	620,000	-	-	88,025	-	88,025	277,264	-	243,706	-	608,995	-	11,005	
SUBTOTAL		8,475,255	-	-	1,252,991	-	1,252,991	3,562,198	-	3,101,207	-	7,916,396	-	558,859	
TOTAL BOVEE UC		14,129,830	-	1,009,196	1,565,385	445,938	3,020,519	7,562,198	-	3,596,567	-	14,179,284	-	(49,454)	
PRINTING SERVICES															
UNIVERSITY PRESS	50082	972,000	-	316,158	30,000	146,382	492,540	398,520	-	237,850	-	1,128,910	-	(156,910)	
PRINTING SERVICES SIGN SHOP	50087	575,000	-	115,648	137,000	21,605	274,253	201,250	-	69,000	-	544,503	-	30,497	
TOTAL PRINTING SERVICES		1,547,000	-	431,806	167,000	167,987	766,793	599,770	-	306,850	-	1,673,413	-	(126,413)	
UNALLOCATED EXPENSES															
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	(8,813,420)	(8,813,420)	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	6,344,913	-	6,344,913	-	(6,344,913)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	(1,896,241)	(1,896,241)	
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	6,344,913	-	6,344,913	(12,330,261)	(18,675,174)	
GRAND TOTAL		63,154,785	-	4,930,137	4,041,755	2,051,031	11,022,923	12,437,706	3,893,476	23,470,419	-	50,824,524	(12,330,261)	-	

CMU Connect

CMU Connect is an auxiliary center in the operating budget. The Connect budget for 2026-27 is built on the assumption that revenue and expenses will decrease slightly due to activity within cellular services in CMU Connect. Budgeted expenses include funds for staff compensation and related supplies such as service contracts with cellular providers.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
CMU CONNECT**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
CMU CONNECT													
CELLULAR PHONE RESALE	53100	9,621,817	-	-	-	-	-	-	-	-	-	(380,815)	9,241,002
PERSONNEL SERVICES	53100	-	-	228,118	94,081	81,078	403,277	-	-	-	403,277	-	(403,277)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	13,631	-	13,631	-	(13,631)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	8,794,094	-	8,794,094	-	(8,794,094)
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)
GRAND TOTAL		9,621,817	-	228,118	94,081	81,078	403,277	-	8,837,725	-	9,241,002	(380,815)	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. Athletics receives general fund support of \$21,979,258 and this reflects the university's commitment to continue to provide Athletics with funding for operations. The general fund support includes funding for a portion of the faculty and staff salaries and benefits, debt service for facilities, scholarships and housing awards to student-athletes, and supplies and equipment-related expenses. About 45 percent of the subsidy relates to debt service on facilities and scholarships to student-athletes. The current scholarship subsidy includes 232.36 total awards. Some sports allow fractional scholarship awards and others are based on full scholarship awards. The total subsidized scholarship budget for 2026-27 is set at \$7,621,277. Revenues, totaling \$7,395,053 received from ticket sales, game guarantees, fundraising, and other external sources support the additional operating needs of the athletic programs. Athletics has one fewer large game guarantee than the prior year, based on the football schedule. Athletics plans to utilize \$1,085,000 of donor funds to support its operations and will receive up to \$5,185,767 in additional one-time funds to balance its budget. The 2026-27 fiscal year expenditure budget totals \$35,645,078.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES											TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL						NON-PERSONNEL			TOTAL EXPENSES				
			FACULTY SALARIES	FIXED-TERM SALARIES	STAFF SALARIES	OTHER COMPENS.	FACULTY BENEFITS	STAFF BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	318,927	71,142	-	71,682	461,751	-	55,000	-	516,751	-	(516,751)	
GENERAL FM & EQUIPMENT	55001	-	-	-	145,784	122,134	-	68,136	336,054	-	870,000	-	1,206,054	-	(1,206,054)	
NCAA PAYMENTS	55002	921,803	-	-	-	-	-	-	-	-	-	-	-	-	921,803	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	2,268,590	-	2,268,590	2,268,590	-	
STUDENT-ATHLETE SERVICES	55005	-	-	-	268,406	201,675	-	120,117	590,198	-	50,000	-	640,198	-	(640,198)	
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
MULTIMEDIA RIGHTS	55007	500,000	-	-	-	-	-	-	-	-	5,000	-	5,000	-	495,000	
COMPLIANCE	55008	-	-	-	72,100	34,084	-	31,821	138,005	-	85,000	-	223,005	-	(223,005)	
ATHLETIC COMMUNICATIONS	55009	-	-	-	182,262	167,307	-	73,561	423,130	-	80,000	-	503,130	-	(503,130)	
MID AMERICAN CONFERENCE	55010	2,507,000	-	-	-	-	-	-	-	-	300,000	-	300,000	-	2,207,000	
ATHLETIC SPECIAL EVENTS	55015	35,000	-	-	-	10,000	-	-	10,000	-	200,000	-	210,000	-	(175,000)	
ATHLETICS-GENERAL	55020	70,000	-	-	562,017	442,591	-	187,073	1,191,681	-	874,334	-	2,066,015	17,275,158	15,279,143	
ATHLETIC TICKET OPERATIONS	55023	1,135,250	-	-	-	105,727	-	-	105,727	-	50,000	-	155,727	-	979,523	
NUTRITION	55029	-	-	-	-	-	-	-	-	-	400,000	-	400,000	-	(400,000)	
ATHLETIC EQUIPMENT	55035	-	-	-	66,848	41,323	-	30,319	138,490	-	55,000	-	193,490	-	(193,490)	
MULTIMEDIA SERVICES	55049	-	-	-	59,300	168,311	-	29,088	256,699	-	110,000	-	366,699	-	(366,699)	
SPORTS MEDICINE	55050	-	-	-	525,363	136,795	-	174,136	836,294	-	200,000	-	1,036,294	-	(1,036,294)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	750,000	-	750,000	-	(750,000)	
MARKETING	55053	-	-	-	72,100	54,315	-	22,080	148,495	-	115,000	-	263,495	-	(263,495)	
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	200,000	-	200,000	-	(200,000)	
STRENGTH & COND. PROGRAM	55057	-	145,164	-	275,009	89,006	45,701	110,975	665,855	-	35,000	-	700,855	-	(700,855)	
OFFICIALS	55058	-	-	-	-	-	-	-	-	-	525,000	-	525,000	-	(525,000)	
PEP BAND	55059	-	-	-	-	24,000	-	-	24,000	-	-	-	24,000	-	(24,000)	
CHEERLEADERS	55060	-	-	-	-	10,765	-	-	10,765	-	-	-	10,765	-	(10,765)	
ATHLETICS-ADIDAS/SLD	55061	35,000	-	-	-	-	-	-	-	-	-	-	-	-	35,000	
ISABELLA BANK VIP CLUB	55062	15,000	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(5,000)	
DANCE TEAM	55065	-	-	-	-	13,456	-	-	13,456	-	-	-	13,456	-	(13,456)	
FOOTBALL SUITES	55067	35,000	-	-	-	-	-	-	-	-	100,000	-	100,000	-	(65,000)	
FOOTBALL LOGE BOX	55068	25,000	-	-	-	-	-	-	-	-	25,000	-	25,000	-	-	
CHIPPEWA ATHLETIC FUND	55070	-	-	-	214,200	93,032	-	78,368	385,600	-	115,000	-	500,600	1,085,000	584,400	
GAME GUARANTEES	55071	1,500,000	-	-	-	-	-	-	-	-	565,000	-	565,000	-	935,000	
FOOTBALL	55075	-	1,197,006	-	600,169	1,179,047	354,999	136,939	3,468,160	-	2,744,949	-	6,213,109	-	(6,213,109)	
MEN'S BASKETBALL	55081	350,000	279,888	-	319,300	213,726	107,979	71,095	991,988	-	738,500	-	1,730,488	-	(1,380,488)	
BASEBALL	55082	40,000	201,126	65,984	-	-	101,018	-	368,128	-	299,493	-	667,621	-	(627,621)	
MENS TRACK & CROSS CO	55083	-	53,175	-	-	-	19,359	-	72,534	-	-	-	72,534	-	(72,534)	
MENS GOLF	55084	3,000	80,891	-	-	-	14,554	-	95,445	-	153,000	-	248,445	-	(245,445)	
WRESTLING	55085	-	139,935	40,000	-	-	65,008	-	244,943	-	123,437	-	368,380	-	(368,380)	
WOMEN'S BASKETBALL	55091	60,000	237,004	-	237,201	193,180	64,780	47,705	779,870	-	490,400	-	1,270,270	-	(1,210,270)	
WOMEN'S SOCCER	55092	50,000	184,811	-	-	-	55,030	-	239,841	-	167,665	-	407,506	-	(357,506)	
FIELD HOCKEY	55093	5,000	172,650	-	-	-	45,461	-	218,111	-	104,832	-	322,943	-	(317,943)	
GYMNASTICS	55094	30,000	206,956	-	-	-	72,534	-	279,490	-	137,217	-	416,707	-	(386,707)	
WOMEN'S GOLF	55095	3,000	73,914	-	-	-	20,678	-	94,592	-	151,800	-	246,392	-	(243,392)	
WOMEN'S LACROSSE	55096	-	164,633	-	-	12,405	49,119	-	226,157	-	148,895	-	375,052	-	(375,052)	
WOMENS TRACK & CROSS CO	55097	20,000	206,606	-	-	-	81,124	-	287,730	-	309,000	-	596,730	-	(576,730)	
VOLLEYBALL	55098	25,000	179,971	47,000	-	-	73,144	-	300,115	-	148,237	-	448,352	-	(423,352)	
SOFTBALL	55099	30,000	208,977	-	-	-	52,922	-	261,899	-	249,485	-	511,384	-	(481,384)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	7,865,041	-	7,865,041	7,621,277	(243,764)	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	65,000	-	65,000	-	(65,000)	
GRAND TOTAL		7,395,053	3,732,707	152,984	3,918,986	3,384,021	1,223,410	1,253,095	13,665,203	-	21,979,875	-	35,645,078	28,250,025	-	

General Fund Support	2026-2027
Reg/FT Faculty Salaries	3,885,691
Staff Salaries	3,918,986
Reg/FT Faculty Benefits	1,223,410
Staff Benefits	1,253,095
Supplies & Equipment	1,808,209
Debt Service	2,268,590
Scholarships	7,621,277
	21,979,258

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, as well as some additional support as needed from the College of Medicine with respect to the Behavioral Health and primary care clinic. The subsidy is necessary to ensure the continued delivery of essential clinical, campus health education, and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 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	1501000000	450,000	-	334,110	266,286	161,442	761,838	-	170,212	-	932,050	482,050	-
UHS BEHAVIORIAL HEALTH SERVICES	1503000000	248,071	-	275,948	14,159	116,470	406,577	-	49,092	-	455,669	207,598	-
CLINICAL OPERATIONS	1518200000	225,000	-	230,366	32,436	92,521	355,323	-	56,347	-	411,670	186,670	-
GRAND TOTAL		923,071	-	840,424	312,881	370,433	1,523,738	-	275,651	-	1,799,389	876,318	-

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2026-27 expenditure budget totals \$5,932,111 as compared to \$6,608,890 in 2025-26. WCMU expects to generate \$4,383,292 in revenue and plans utilize \$301,037 from reserves for operations. In addition, WCMU receives \$1,223,595 in general fund support. These figures reflect the result of the Corporation for Public Broadcasting closure. The total expenditure budget reflects a 10.24 percent decrease compared to the 2025-26 operating budget.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
WCMU PUBLIC MEDIA**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
RADIO													
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	720,919	720,919
MISCELLANEOUS	43305/43313	10,000	-	-	-	-	-	-	-	-	-	-	10,000
TOWER RENT	43313	117,889	-	-	-	-	-	-	-	-	-	-	117,889
CONTRIBUTIONS	9300011	1,573,250	-	-	-	-	-	-	-	-	-	-	1,573,250
MANAGEMENT & GENERAL	43350	-	-	54,075	56,284	16,326	126,685	-	186,761	-	313,446	-	(313,446)
FUNDRAISING	43351	-	-	85,893	122,482	44,145	252,520	-	131,050	-	383,570	-	(383,570)
BROADCASTING	43352	-	-	222,901	4,200	87,766	314,867	-	381,120	-	695,987	-	(695,987)
PROGRAMMING	43353	-	-	237,228	115,642	108,760	461,630	-	461,312	-	922,942	27,187	(895,755)
PROGRAM INFORMATION	43354	-	-	30,436	36,074	11,540	78,050	-	50,450	-	128,500	-	(128,500)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	4,800	-	4,800	-	(4,800)
TOTAL RADIO		1,701,139	-	630,533	334,682	268,537	1,233,752	-	1,215,493	-	2,449,245	748,106	-
TELEVISION													
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	502,676	502,676
MISCELLANEOUS	43205/43213	10,000	-	-	-	-	-	-	-	-	-	-	10,000
TOWER RENT	43213	290,403	-	-	-	-	-	-	-	-	-	-	290,403
CONTRIBUTIONS	9300010	2,381,750	-	-	-	-	-	-	-	-	-	-	2,381,750
MANAGEMENT & GENERAL	43250	-	-	100,425	104,527	30,319	235,271	-	131,870	-	367,141	-	(367,141)
FUNDRAISING	43251	-	-	160,169	178,548	82,261	420,978	-	235,130	-	656,108	-	(656,108)
BROADCASTING	43252	-	-	335,348	7,800	138,983	482,131	-	493,100	-	975,231	-	(975,231)
PROGRAMMING	43253	-	-	327,433	5,845	148,509	481,787	-	686,337	-	1,168,124	301,037	(867,087)
PROGRAM INFORMATION & OUTREACH	43254	-	-	56,525	66,992	21,432	144,949	-	91,240	-	236,189	-	(236,189)
OUTREACH	43255	-	-	61,212	-	19,461	80,673	-	2,400	-	83,073	-	(83,073)
TOTAL TELEVISION		2,682,153	-	1,041,112	363,712	440,965	1,845,789	-	1,640,077	-	3,485,866	803,713	-
GRAND TOTAL		4,383,292	-	1,671,645	698,394	709,502	3,079,541	-	2,855,570	-	5,935,111	1,551,819	-

Ticket 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 2026-27 budget includes general fund support of \$121,334. Events Center Operations is responsible for the daily oversight of the CMU Events Center. Events Center Operations coordinate 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
2026-2027 NON-GENERAL FUND BUDGET
TICKET CENTRAL & EVENTS CENTER OPERATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
TICKET CENTRAL & EVENTS CENTER OPERATIONS														
TICKET CENTRAL	50183/25201	95,000	-	-	55,500	-	55,500	-	99,297	-	154,797	59,797	-	
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	45,000	-	45,000	-	16,537	-	61,537	61,537	-	
GRAND TOTAL		95,000	-	-	100,500	-	100,500	-	115,834	-	216,334	121,334	-	

University Events

University Events is classified as a subsidized auxiliary center in the operating budget. The 2026-27 University Events budget includes general fund support of \$268,050. University Events coordinate all aspects of activities offered at the university for non-athletic public performances. University Events function 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/video equipment.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
UNIVERSITY EVENTS & CONFERENCES														
UNIVERSITY EVENTS	50181	580,000	-	433,989	147,978	167,539	749,506	-	98,544	-	848,050	268,050	-	
GRAND TOTAL		580,000	-	433,989	147,978	167,539	749,506	-	98,544	-	848,050	268,050	-	

University Recreation

University Recreation is classified as a subsidized auxiliary center in the operating budget. The 2026-27 University Recreation budget includes general fund support of \$1,002,145. 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.

**CENTRAL MICHIGAN UNIVERSITY
2026-2027 NON-GENERAL FUND BUDGET
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UNIVERSITY RECREATION	50195/25201	398,266	26,000	638,776	315,000	295,635	1,275,411	-	125,000		1,400,411	1,002,145	-
GRAND TOTAL		398,266	26,000	638,776	315,000	295,635	1,275,411	-	125,000	-	1,400,411	1,002,145	-

**SPECIFIC 2026-2027 REVENUE AND EXPENDITURE ITEMS TOTALING \$1,000,000 OR MORE OF CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2026-2027 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$3,000,000	Subscription services for approximately 715 periodicals, databases & electronic resources.
2) Furniture	Various	1,500,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	5,000,000	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, Innovation & Online, 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	32,795,750	Premiums for insurance coverage for medical, dental, prescription drug, and life/disability, for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,350,000	Purchase of custodial services and supplies with Romanow Building Services for Bioscience, Chippewa Championship Center, College of Medicine, CMURC Facility and Research Labs, Dow Science Building, Education & Human Services Building, Girls Golf Locker Room, Greenhouse, Herbert H. and Grace A. Dow Health Professions Building, Indoor Athletic Complex, Innovation & Online, McGuirk Facility, Music Building, and Park Library.
6) Network Upgrades/Maintenance	24466/24470/26371	1,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	I&O - Various & University Communications	8,250,000	Media buying for various marketing and advertising initiatives for Innovation & Online learning center locations across the United States and Main Campus.
8) Property Leases	I&O - Various	1,350,000	Real estate lease agreements for office and classroom space needs in learning center locations across the United States.
9) Software/Hardware Maintenance	24474/24475	4,000,000	Annual maintenance costs for hardware, software and membership fees.
10) Software/Hardware/Project Purchases	24474/24475/26371	1,000,000	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	1,000,000	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) Charter School Governance Consulting/ CM Schumacher Consulting	23350/23316	1,400,000	Charter School Governance Consultant services agreement
15) Physician Adjuster Payments	Various	22,756,325	Enhanced Medicaid payments to CMED affiliate provider groups.
16) State of Michigan - IGT	Various	9,604,496	Local match payments to the State of Michigan in association with physician adjuster payments.
17) University Pediatricians	Various	9,773,552	Enhanced Medicaid payments to CMED affiliate provider group.
18) State of Michigan (UP) - IGT	Various	5,775,349	Local match payments to the State of Michigan in association with UP physician adjuster payments.
19) Covenant Reimbursements	Various	3,000,000	Reimbursements for overhead paid by Covenant Health System to CMU.
20) University Pediatricians Reimbursements	Various	8,000,000	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
21) State of Michigan - Medicaid Payments	Various	38,279,891	Inter-governmental (pass-through) transfers (from State to CMU) for enhanced Medicaid payments.
22) Game Guarantees - Football	55071	1,300,000	Revenue from a football game against the University of Miami (FL)
23) Conference Distribution	55010	2,280,000	Mid-American Conference
TOTAL		<u>\$168,565,363</u>	

**"EXEMPT" ITEMS OF \$1,000,000 OR MORE 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	53100	11,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
TOTAL		<u>\$25,500,000</u>	

MULTI-YEAR CONTRACTS OF \$1,000,000 OR MORE, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	2,549,964	Electricity purchase for the University with our main supplier Wolverine Power. Multiple supplier approach for bidding purposes is still in effect.
2) Natural Gas Purchase	50175	3,896,041	Campus purchased natural gas. Multiple suppliers used to support the university and all locations, with the main supplier being Reliable Energy, Inc.
3) Elevator Maintenance	50177	1,507,481	Planned and emergency maintenance of the 85 elevators located on the University's main campus with a contract length of 5 years.
4) Business Credit Card/Line of Credit - Vendor Payments	Various	10,000,000	Multi-year agreement for a monthly 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 Staples 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) Network Infrastructure Upgrade	Various	7,780,260	Multi-year agreement with Hewlett Packard Enterprise/HP Financial Services for network equipment and related implementation costs.
8) EAB Partnership	Various	1,300,000	EAB consulting services agreement
9) EAB Enrollment Partnership (Contract and Direct costs)	Various	2,110,989	EAB Enrollment Services consulting agreement
TOTAL		<u>\$32,744,735</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2026-27
<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	2026-27
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	1,415,000
CAMPUS	ANNUAL - CIVIL WORKS	825,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	1,095,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	2,365,000
	TOTAL DEFERRED MAINTENANCE	\$ 5,700,000