

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	45,123,536	-	100,000	45,223,536	13,262,292	1,590,905	-	4,415,141	19,268,338	-	920,990	-	20,189,328	(25,034,208)	-
THE ARTS & MEDIA	18,913,882	-	126,215	19,040,097	8,104,544	1,445,550	85,220	3,327,824	12,963,138	-	1,318,836	-	14,281,974	(4,758,123)	-
EDUCATION & HUMAN SERVICES	40,908,563	-	154,348	41,062,911	10,247,633	2,357,071	117,249	3,615,354	16,337,307	-	366,164	-	16,703,471	(24,359,440)	-
HEALTH PROFESSIONS	33,907,721	-	404,200	34,311,921	11,743,415	2,253,699	17,560	4,766,444	18,781,118	-	2,148,048	-	20,929,166	(13,382,755)	-
LIBERAL ARTS & SOCIAL SCIENCES	38,041,610	-	64,500	38,106,110	14,487,316	1,375,796	435,621	5,017,239	21,315,972	-	1,347,645	-	22,663,617	(15,442,493)	-
MEDICINE	21,330,033	-	10,519,485	31,849,518	11,925,886	3,610,167	3,285,104	3,844,413	22,665,570	-	6,263,306	-	28,928,876	(2,920,642)	-
SCIENCE & ENGINEERING	35,343,934	-	289,500	35,633,434	17,509,426	2,740,776	418,677	6,974,775	27,643,654	-	1,103,757	-	28,747,411	(6,886,023)	-
ACADEMIC CENTERS SUBTOTAL	233,569,279	-	11,658,248	245,227,527	87,280,512	15,373,964	4,359,431	31,961,190	138,975,097	-	13,468,746	-	152,443,843	(92,783,684)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,202,803	-	120	1,202,923	590,681	162,377	63,331	352,195	1,168,584	-	167,040	-	1,335,624	132,701	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,202,803	-	120	1,202,923	590,681	162,377	63,331	352,195	1,168,584	-	167,040	-	1,335,624	132,701	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL															
	234,772,082	-	11,658,368	246,430,450	87,871,193	15,536,341	4,422,762	32,313,385	140,143,681	-	13,635,786	-	153,779,467	(92,650,983)	-
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	3,675	-	38,000	41,675	53,500	6,913,889	255,560	2,622,250	9,845,199	-	1,324,070	-	11,169,269	11,127,594	-
INNOVATION & ONLINE LEARNING	21,123	-	563,480	584,603	-	2,643,755	55,543	892,167	3,591,465	-	978,430	-	4,569,895	3,985,292	-
CHARTER SCHOOLS	-	-	8,217,947	8,217,947	-	-	3,395,022	-	3,395,022	-	3,831,225	-	7,226,247	(991,700)	-
LIBRARY	10,479	-	9,000	19,479	1,092,494	1,646,689	270,055	930,474	3,939,712	-	3,298,137	-	7,237,849	7,218,370	-
RESEARCH & GRADUATE STUDIES	-	-	80,000	80,000	1,153,437	1,543,047	56,778	1,600,900	4,354,162	-	647,247	-	5,001,409	4,921,409	-
STUDENT RECRUITMENT & RETENTION	-	263,175	1,312,048	1,575,223	-	5,724,568	137,312	2,213,407	8,075,287	-	2,573,794	-	10,649,081	9,073,858	-
SCHOLARSHIPS & FINANCIAL AID	-	1,602,300	-	1,602,300	-	-	-	-	-	-	50,108,565	-	50,108,565	48,506,265	-
STUDENT AFFAIRS	-	-	-	-	449,296	2,234,918	113,581	983,752	3,781,547	-	1,632,103	-	5,413,650	5,413,650	-
FACILITIES MANAGEMENT	-	-	106,210	106,210	-	6,039,169	272,218	2,652,690	8,964,077	-	10,591,852	-	19,555,929	19,449,719	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,609,014	223,216	954,994	3,787,224	-	392,346	-	4,179,570	3,986,770	-
FINANCIAL SERVICES AND REPORTING	-	-	1,495,000	1,495,000	-	4,019,917	30,158	1,654,342	5,704,417	-	2,834,069	-	8,538,486	7,043,486	-
HUMAN RESOURCES	-	-	-	-	-	1,471,986	-	531,421	2,003,407	-	111,533	-	2,114,940	2,114,940	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	334,184	2,711	93,765	430,660	-	147,088	-	577,748	577,748	-
PRESIDENT'S OFFICE	-	-	1,210,985	1,210,985	-	13,754,254	1,114,576	4,738,336	19,607,166	-	13,193,806	-	32,800,972	31,589,987	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	3,373,968	41,618	1,210,311	4,625,897	-	1,548,585	-	6,174,482	6,174,482	-
CENTRAL ADMINISTRATION	-	97,367,725	9,935,103	107,302,828	500,000	2,336,579	4,907,428	5,049,332	12,793,339	-	15,603,750	(13,721)	28,383,368	(78,919,460)	-
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,443,217	485,706	507,680	2,436,603	-	(2,436,603)	-	-	-	-
SERVICE CENTERS SUBTOTAL	35,277	99,233,200	23,160,573	122,429,050	3,248,727	56,089,154	11,361,482	26,635,821	97,335,184	-	106,379,997	(13,721)	203,701,460	81,272,410	-
AUXILIARY CENTERS															
PARKING SERVICES	-	-	2,005,000	2,005,000	-	234,101	180,000	139,285	553,386	-	588,614	-	1,142,000	(863,000)	-
CMU CONNECT	-	-	9,749,135	9,749,135	-	221,478	94,081	78,560	394,119	-	8,933,043	-	9,327,162	(421,973)	-
RESIDENCES & AUXILIARY SERVICES	-	-	65,496,475	65,496,475	-	4,600,237	3,554,928	1,951,612	10,106,777	12,233,200	29,521,640	-	51,861,617	(13,634,858)	-
AUXILIARY CENTERS SUBTOTAL	-	-	77,250,610	77,250,610	-	5,055,816	3,829,009	2,169,457	11,054,282	12,233,200	39,043,297	-	62,330,779	(14,919,831)	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS	-	-	8,428,789	8,428,789	3,733,440	3,835,703	2,592,848	2,383,828	12,545,819	-	17,018,427	-	29,564,246	21,135,457	-
WCMU PUBLIC MEDIA	-	-	5,400,390	5,400,390	-	1,603,621	615,049	628,791	2,847,461	-	3,761,429	-	6,608,890	1,208,500	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,553,138	1,553,138	496,875	713,267	257,878	461,872	1,929,892	-	271,752	-	2,201,644	648,506	-
UNIVERSITY EVENTS	-	-	580,000	580,000	-	250,836	302,299	83,499	636,634	-	198,385	-	835,019	255,019	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	95,000	95,000	-	-	60,500	-	60,500	-	105,834	-	166,334	71,334	-
UNIVERSITY RECREATION	-	-	238,497	238,497	47,297	584,453	216,267	315,485	1,163,502	-	120,000	-	1,283,502	1,045,005	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	16,295,814	16,295,814	4,277,612	6,987,880	4,044,841	3,873,475	19,183,808	-	21,475,827	-	40,659,635	24,363,821	-
GRAND TOTALS															
	234,807,359	99,233,200	128,365,365	462,405,924	95,397,532	83,669,191	23,658,094	64,992,138	267,716,955	12,233,200	180,534,907	(13,721)	460,471,341	(1,934,583)	-