



OPERATING BUDGET 2025-2026



CENTRAL
MICHIGAN UNIVERSITY

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University
2025-26 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 \$462,405,924 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2025-26.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	234,807,359	-	-	49,277,436	-	-	-	-	-	-	-	284,084,795
STATE APPROPRIATIONS	99,233,200	-	-	-	-	-	-	-	-	-	-	99,233,200
DEPARTMENTAL REVENUE	32,018,941	-	2,005,000	14,089,039	8,428,789	386,068	-	1,553,138	580,000	238,497	95,000	59,394,472
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,530,000	-	5,014,322	9,749,135	-	-	-	-	16,293,457
TOTAL REVENUES	368,859,500	-	2,005,000	65,496,475	8,428,789	5,400,390	9,749,135	1,553,138	580,000	238,497	95,000	462,405,924
EXPENDITURES												
FACULTY & STAFF SALARIES	161,302,198	1,443,217	234,101	4,600,237	7,569,143	1,603,621	221,478	1,210,142	250,836	631,750	-	179,066,723
OTHER COMPENSATION	15,298,538	485,706	180,000	3,554,928	2,592,848	615,049	94,081	257,878	302,299	216,267	60,500	23,658,094
BENEFITS	58,441,526	507,680	139,285	1,951,612	2,383,828	628,791	78,560	461,872	83,499	315,485	-	64,992,138
COST OF GOODS SOLD	-	-	-	12,233,200	-	-	-	-	-	-	-	12,233,200
SUPPLIES, EQUIPMENT, & OVERHEAD	108,192,310	8,430,375	588,614	19,410,685	14,960,522	3,761,429	8,933,043	271,752	198,385	120,000	105,834	164,972,949
DEBT SERVICE	3,690,999	687,200	-	6,355,847	2,057,905	-	-	-	-	-	-	12,791,951
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	7,799,070	(11,554,178)	-	3,755,108	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	357,480,927	-	1,142,000	51,861,617	29,564,246	6,608,890	9,327,162	2,201,644	835,019	1,283,502	166,334	460,471,341
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(24,301,164)	-	-	-	21,135,457	1,208,500	-	585,849	255,019	1,045,005	71,334	-
OPERATING & CAPITAL RESERVE	-	-	-	(3,200,838)	-	-	-	-	-	-	-	(3,200,838)
GENERAL FUND	12,922,591	-	-	(8,813,420)	-	-	(421,973)	62,657	-	-	-	3,749,855
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(11,378,573)	-	(863,000)	(13,634,858)	21,135,457	1,208,500	(421,973)	648,506	255,019	1,045,005	71,334	(1,934,583)
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

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)	-

General Fund Budget

REVENUE

The \$381,782,091 budgeted revenue (including transfers in) for 2025-26 is a 4.22 percent increase over the 2024-25 budget of \$366,318,404. 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 1.57 percent increase in operational state appropriations from the prior year University budget. This results in a total anticipated appropriation for 2025-26 of \$99,233,200. 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 2024-25 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 4.61 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 2.21 percent increase in total semester credit hours from the original budget for 2024-25. The University's projection for the 2024-25 original budget was 354,480 credit hours. The actual 2024-25 credit hours were 355,374. The 2025-26 estimated revenue is based on projected credit hours of 362,304. 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, and the fact that students are bringing credits with them from programs such as Early College or dual enrollment during high school. This reduces the overall credit hours taken at CMU. 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.

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 \$12,628. This represents a 3.7 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 4.12 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 2025-26 other departmental revenue totals \$34,818,941. The prior year's other departmental revenue budget was \$32,438,035. The change in other revenue is largely derived from additional other revenue in the College of Medicine. Other revenue in the general fund includes course fees, non-course fees, and investment income.

Investment Income

For the 2025-26 general fund budget, the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating expenditures.

FY 2025-2026 Changes in Tuition and Residence Hall Rates

Undergraduate Tuition Rate Schedule On Campus			
	2025-2026 Rate	2024-2025 Rate	Percent Change
Undergraduate - US Resident New Students admitted in Fall 2019 or after with less than 56 credit hours	\$499	\$477	4.61%
Undergraduate - International New Students admitted in Fall 2019 or after with less than 56 credit hours	\$875	\$850	2.94%
Undergraduate - US Resident Continuing Students	\$552	\$520	6.15%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with 56 credit hours or more	\$552	\$525	5.14%
Undergraduate - International New Students admitted in Fall 2019 or after with 56 credit hours or more	\$925	\$900	2.78%

Residential Hall Rates				
	2025-2026	2024-2025	Amount Change	Percent Change
Standard room and an all-access meal plan	\$12,628	\$12,178	\$450	3.70%

Masters/Specialist & Doctoral Rates				
	2025-2026 Rate	2024-2025 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$829	\$793	\$36	4.54%
Doctoral - US Resident	\$929	\$895	\$34	3.80%
Masters/Specialist - International	\$1,029	\$1,000	\$29	2.90%
Doctoral - International	\$1,129	\$1,080	\$49	4.54%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2025-2026 Rate	2024-2025 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 16,215	\$ 15,480	\$735	4.75%

	2025-2026 Rate	2024-2025 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 2025-26 fiscal year budgets:

1. Faculty and staff salaries in the general fund were budgeted at a figure that anticipates \$1.25M 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 2025-26 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,036.436
Soft Funded Positions	<u>136.284</u>
Total Staff	<u><u>1,172.720</u></u>

The number of budgeted general fund staff positions has increased by 16.290 FTE, a 1.6 percent increase from the 2024-25 budgeted level of 1,020.146 FTE. Soft funded positions decreased by 3.46 FTE for an overall increase of 12.830 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 2025-26 general fund budget includes 610 regular and medical faculty positions. As of July, 27 new regular and medical faculty were hired to begin in 2025, while 32 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 571, representing a net increase of 1 from the 2024-25 fiscal year, and a net decrease of 3 compared to 2023-24.

Fiscal year equated students (FYES) had been trending downward from 2021-22. While semester credit hours appear to be stabilizing in the short term, future enrollment projections continue to be largely flat or an incremental change. To maintain a consistent faculty-to-student ratio, faculty full-time equivalent (FTE) has generally followed a similar trend.

Regular & Medical Faculty	2021-22	2022-23	2023-24	2024-25	2025-26
Total Positions	654	616	618	609	610
Filled Positions	602	583	574	570	571
Faculty Plan FTE	679.13	640.47	643.15	634.81	635.60
Total FYES	13,993	13,335	13,157	13,193*	13,193*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during the 2024-25 academic year was 927.97. This figure includes summer assignments, grant-funded assignments, and overloads, but excludes leaves without pay, reduced appointments, and supplemental assignments through Innovation and Online. The 2024-25 faculty FTE increased by 18.41 FTE over the 2023-24 FTE, and the change was largely due to additional fixed-term faculty and postdoctoral researchers.

Faculty FTE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Regular & Medical Faculty	714.01	685.42	652.50	642.46	638.57	635.80
Fixed-Term Faculty & Postdoctoral Researchers	329.90	269.41	262.21	262.34	270.99	292.17
Total Faculty FTE	1043.91	954.83	914.71	904.80	909.56	927.97

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	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 AFFAIRS & 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	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	334,184	2,711	93,765	430,660	-	147,088	-	577,748	577,748	-
HUMAN RESOURCES	-	-	-	-	-	1,471,986	-	531,421	2,003,407	-	111,533	-	2,114,940	2,114,940	-
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)	-
SERVICE CENTERS SUBTOTAL	35,277	99,233,200	23,160,573	122,429,050	3,248,727	54,645,937	10,875,776	26,128,141	94,898,581	-	108,816,600	(13,721)	203,701,460	81,272,410	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	21,135,457	-	21,135,457	21,135,457	-
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,208,500	-	1,208,500	1,208,500	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	585,849	-	585,849	585,849	-
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	255,019	-	255,019	255,019	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	-	-	-	-	-	-	-	-	71,334	-	71,334	71,334	-
UNIVERSITY RECREATION SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,045,005	-	1,045,005	1,045,005	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	24,301,164	-	24,301,164	24,301,164	-
GENERAL FUND TOTAL															
	234,807,359	99,233,200	34,818,941	368,859,500	91,119,920	70,182,278	15,298,538	58,441,526	235,042,262	-	146,753,550	(13,721)	381,782,091	12,922,591	-

CENTRAL MICHIGAN UNIVERSITY
2025-2026 OPERATING BUDGET
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			
ACADEMIC DIVISION																
ACADEMIC CENTERS																
<u>BUSINESS ADMINISTRATION</u>																
ACCOUNTING	21200	2,282,868	-	-	2,282,868	1,844,610	42,273	-	493,714	2,380,597	-	15,000	-	2,395,597	112,729	-
ECONOMICS	21210	1,786,722	-	-	1,786,722	1,279,363	44,425	-	440,533	1,764,321	-	15,000	-	1,779,321	(7,401)	-
ENTREPRENEURSHIP DEPARTMENT	21211	650,879	-	-	650,879	693,547	39,684	-	233,833	967,064	-	10,000	-	977,064	326,185	-
BUSINESS TUITION REVENUE	21212	5,139,292	-	45,000	5,184,292	-	-	-	-	-	-	-	-	-	(5,184,292)	-
MBA TUITION REVENUE	21213	1,745,650	-	-	1,745,650	-	-	-	-	-	-	-	-	-	(1,745,650)	-
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	56,003	-	18,463	74,466	-	5,000	-	79,466	79,466	-
BUSINESS INFO SYSTEMS	21230	8,269,764	-	25,000	8,294,764	2,846,807	95,023	-	979,934	3,921,764	-	15,000	-	3,936,764	(4,358,000)	-
MANAGEMENT	21240	2,514,732	-	-	2,514,732	2,165,915	47,516	-	630,691	2,844,122	-	15,000	-	2,859,122	344,390	-
MARKETING & HOSP SERVICES	21250	2,830,450	-	-	2,830,450	1,790,654	39,433	-	560,384	2,390,471	-	15,000	-	2,405,471	(424,979)	-
FINANCE & LAW	21280	2,436,807	-	-	2,436,807	1,657,341	38,159	-	516,637	2,212,137	-	15,000	-	2,227,137	(209,670)	-
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	116,483	-	42,191	158,674	-	50,000	-	208,674	208,674	-
CBA MARKETING & COMMUNICATIONS	24626	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	1,011,046	-	268,269	1,279,315	-	25,000	-	1,304,315	1,304,315	-
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	-	-	-	-	-	665,990	-	665,990	665,990	-
STUDENT SERVICES - CBA	24634	-	-	-	-	-	60,860	-	30,990	91,850	-	5,000	-	96,850	96,850	-
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	330,260	-	-	330,260	4,700	-	-	1,081	5,781	-	-	-	5,781	(324,479)	-
ECONOMICS-ONLINE&OFFCAMPUS	31210	270,728	-	-	270,728	9,400	-	-	2,162	11,562	-	-	-	11,562	(259,166)	-
ENTREPRENEURSHIP-ONLINE&OFFCAMPUS	31211	457,445	-	-	457,445	194,380	-	-	39,158	233,538	-	-	-	233,538	(223,907)	-
BUSINESS-ONLINE&OFFCAMPUS	31212	2,865,379	-	15,000	2,880,379	116,894	-	-	23,379	140,273	-	-	-	140,273	(2,740,106)	-
MBA-ONLINE&OFFCAMPUS	31213	4,623,779	-	-	4,623,779	67,597	-	-	14,225	81,822	-	-	-	81,822	(4,541,957)	-
BUSINESS INFO SYSTEMS-ONLINE&OFFCAMPUS	31230	5,015,515	-	15,000	5,030,515	207,794	-	-	42,264	250,058	-	-	-	250,058	(4,780,457)	-
MANAGEMENT-ONLINE&OFFCAMPUS	31240	1,656,887	-	-	1,656,887	132,892	-	-	26,860	159,752	-	-	-	159,752	(1,497,135)	-
MARKETING & HOSP SRVCES-ONLINE&OFFCAMPUS	31250	1,161,792	-	-	1,161,792	142,037	-	-	28,419	170,456	-	-	-	170,456	(991,336)	-
FINANCE & LAW-ONLINE&OFFCAMPUS	31280	1,084,587	-	-	1,084,587	108,361	-	-	21,954	130,315	-	-	-	130,315	(954,272)	-
BUSINESS ADMINISTRATION SUBTOTAL		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)	-
<u>THE ARTS & MEDIA</u>																
ART & DESIGN	21602	3,442,833	-	68,150	3,510,983	1,378,700	169,840	12,050	493,440	2,054,030	-	105,372	-	2,159,402	(1,351,581)	-
SCHL OF COMMUNICATION,JOURNALISM & MEDIA	21603	6,892,679	-	18,500	6,911,179	2,693,686	219,036	7,500	1,078,321	3,998,543	-	138,698	-	4,137,241	(2,773,938)	-
SCHL COMM, JOURNALISM & MEDIA EQ FUND	21604	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
UNIVERSITY ART GALLERY	21605	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	140,000	-	140,000	140,000	-
MUSIC EVENTS	21646	-	-	-	-	-	-	8,000	-	8,000	-	18,000	-	26,000	26,000	-
MUSIC	21647	3,591,889	-	39,165	3,631,054	2,914,903	238,381	26,670	1,063,812	4,243,766	-	80,595	-	4,324,361	693,307	-
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	22,200	-	22,200	22,200	-
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
MUSIC THEATRE	21660	-	-	-	-	-	-	6,300	-	6,300	-	-	-	6,300	6,300	-
DEPT OF THEATRE & DANCE	21675	2,234,460	-	400	2,234,860	897,855	199,426	21,000	431,412	1,549,693	-	52,782	-	1,602,475	(632,385)	-
CAM DEVELOPMENT	24666	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
CAM - DEAN	24667	-	-	-	-	-	618,867	2,500	236,301	857,668	-	40,000	-	897,668	897,668	-
CAM PROGRAM	24668	-	-	-	-	-	-	1,200	-	1,200	-	213,189	-	214,389	214,389	-

CENTRAL MICHIGAN UNIVERSITY
2025-2026 OPERATING BUDGET
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			
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000	-
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-
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	392,258	-	-	392,258	39,000	-	-	3,914	42,914	-	-	-	42,914	(349,344)	-
SCH OF COMM,JRNLSM&MEDIA-ONLINE&OFF CAMP	31603	1,963,927	-	-	1,963,927	150,150	-	-	16,604	166,754	-	-	-	166,754	(1,797,173)	-
MULTIMEDIA DESIGN-ONLINE&OFFCAMPUS	31622	22,080	-	-	22,080	3,100	-	-	547	3,647	-	-	-	3,647	(18,433)	-
MUSIC-ONLINE&OFFCAMPUS	31647	373,756	-	-	373,756	27,150	-	-	3,473	30,623	-	-	-	30,623	(343,133)	-
THE ARTS & MEDIA SUBTOTAL		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																
TEACHER & SPECIAL EDUCATION	21300	5,846,959	-	41,710	5,888,669	3,453,909	43,192	16,350	1,103,434	4,616,885	-	68,396	-	4,685,281	(1,203,388)	-
COUNSELING, ED LEADERSHIP & HIGHER ED	21350	700,738	-	29,660	730,398	1,667,221	179,087	-	598,994	2,445,302	-	32,449	-	2,477,751	1,747,353	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,105,284	-	12,660	3,117,944	1,279,341	68,728	-	464,594	1,812,663	-	26,232	-	1,838,895	(1,279,049)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,650,801	-	33,395	1,684,196	1,293,764	121,178	-	446,621	1,861,563	-	25,457	-	1,887,020	202,824	-
REC PARKS & LEISURE SERV	21391	2,201,753	-	5,753	2,207,506	686,560	102,812	-	240,857	1,030,229	-	32,518	-	1,062,747	(1,144,759)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	1,335,625	-	-	1,335,625	217,230	104,478	72,099	154,065	547,872	-	10,751	-	558,623	(777,002)	-
EHS NON CREDIT PROGRAMMING	24632	-	-	-	-	-	-	1,300	-	1,300	-	-	-	1,300	1,300	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	771,435	-	239,774	1,011,209	-	12,000	-	1,023,209	1,023,209	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	14,000	-	14,000	-	56,743	-	70,743	70,743	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	29,500	-	29,500	29,500	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	345,379	-	122,813	468,192	-	-	-	468,192	468,192	-
OFFICE OF EDUCATOR PREPARATION PROGRAMS	24755	-	-	-	-	-	620,782	3,000	178,219	802,001	-	54,418	-	856,419	856,419	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
TEACHER & SPECIAL EDUC-ONLINE&OFF CAMPUS	31300	7,702,469	-	2,400	7,704,869	428,037	-	1,000	17,121	446,158	-	-	-	446,158	(7,258,711)	-
COUNSLG,ED LDRSHP&HI ED-ONLINE&OFFCAMPUS	31350	8,791,343	-	-	8,791,343	448,232	-	1,000	17,929	467,161	-	-	-	467,161	(8,324,182)	-
HUMAN DVLPMT & FAM STUD-ONLINE&OFFCAMPUS	31360	3,912,831	-	16,350	3,929,181	403,473	-	1,000	16,139	420,612	-	-	-	420,612	(3,508,569)	-
DEPT OF FASHION, INTERIOR DES & MERCH-GC	31365	1,946,172	-	12,420	1,958,592	71,927	-	2,500	2,877	77,304	-	7,000	-	84,304	(1,874,288)	-
REC PARKS & LEISURE SVC-ONLINE&OFFCAMPUS	31391	688,259	-	-	688,259	41,677	-	2,500	1,667	45,844	-	-	-	45,844	(642,415)	-
MASTER OF SCI IN ADMIN-ONLINE&OFFCAMPUS	31392	3,026,329	-	-	3,026,329	256,262	-	2,500	10,250	269,012	-	700	-	269,712	(2,756,617)	-
EDUCATION & HUMAN SERVICES SUBTOTAL		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																
SCHOOL OF HEALTH SCIENCES	21810	5,638,834	-	36,800	5,675,634	2,668,459	108,583	-	1,052,961	3,830,003	-	80,000	-	3,910,003	(1,765,631)	-
ATHLETIC TRAINING PROGRAM	21820	825,692	-	12,100	837,792	493,563	39,914	-	170,114	703,591	-	18,000	-	721,591	(116,201)	-
NURSING PROGRAM	21825	527,400	-	7,200	534,600	417,446	36,551	17,560	123,349	594,906	-	135,500	-	730,406	195,806	-
PHYSICIAN'S ASSISTANT	21830	5,581,885	-	151,700	5,733,585	1,390,202	173,792	-	488,988	2,052,982	-	200,000	-	2,252,982	(3,480,603)	-
PHYSICAL THERAPY DEPARTMENT	21840	5,430,860	-	87,900	5,518,760	1,480,197	74,815	-	550,199	2,105,211	-	90,000	-	2,195,211	(3,323,549)	-
NUTRITION & DIETETICS PROGRAM	21845	788,561	-	4,300	792,861	685,574	32,032	-	199,297	916,903	-	95,073	-	1,011,976	219,115	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	396,489	-	-	396,489	77,867	-	-	4,108	81,975	-	-	-	81,975	(314,514)	-
PHYSICAL ED & SPORT	21880	3,264,144	-	10,700	3,274,844	1,183,160	52,999	-	440,980	1,677,139	-	25,000	-	1,702,139	(1,572,705)	-
COMMUNICATION SCIENCES & DISORDERS	21890	5,124,998	-	58,200	5,183,198	1,979,675	685,547	-	1,017,089	3,682,311	-	80,000	-	3,762,311	(1,420,887)	-
CHP CARLS CENTER	23030	-	-	-	-	-	130,194	-	31,180	161,374	-	-	-	161,374	161,374	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	589,956	-	199,957	789,913	-	-	-	789,913	789,913	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	92,886	-	35,716	128,602	-	1,340,475	-	1,469,077	1,469,077	-
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	700	700	-	112,708	-	41,511	154,219	-	20,000	-	174,219	173,519	-

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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			
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	34,600	34,600	-	123,722	-	51,628	175,350	-	34,000	-	209,350	174,750	-
CHP ONLINE COURSE DEVELOP/REVISION PROJ	30112	-	-	-	-	45,000	-	-	9,473	54,473	-	-	-	54,473	54,473	-
SCHL OF HEALTH SCIENCES-ONLINE&OFFCAMPUS	31810	3,045,965	-	-	3,045,965	159,374	-	-	32,976	192,350	-	-	-	192,350	(2,853,615)	-
ATHLETIC TRAINING PROGRAM-IOL-GC	31820	92,685	-	-	92,685	-	-	-	-	-	-	-	-	-	(92,685)	-
RN TO BSN NURSING PROGRAM-GC	31825	222,070	-	-	222,070	195,914	-	-	46,522	242,436	-	-	-	242,436	20,366	-
NUTRITION & DIETETICS PROGRAM-GC	31845	654,316	-	-	654,316	14,850	-	-	1,009	15,859	-	-	-	15,859	(638,457)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCAMP	31850	863,959	-	-	863,959	871,873	-	-	250,390	1,122,263	-	30,000	-	1,152,263	288,304	-
PHYSICAL ED & SPORT-ONLINE&OFFCAMPUS	31880	748,706	-	-	748,706	73,001	-	-	18,668	91,669	-	-	-	91,669	(657,037)	-
COMMNCTN SCI & DISORDRS-ONLINE&OFFCAMPUS	31890	701,157	-	-	701,157	7,260	-	-	329	7,589	-	-	-	7,589	(693,568)	-
HEALTH PROFESSIONS SUBTOTAL		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																
CLASS NON-DEPARTMENTAL	21714	274,046	-	47,000	321,046	24,966	-	3,500	6,224	34,690	-	8,352	-	43,042	(278,004)	-
ENGLISH	21715	6,228,172	-	-	6,228,172	2,860,184	42,273	-	928,917	3,831,374	-	52,665	-	3,884,039	(2,344,133)	-
WRITING CENTER	21717	-	-	-	-	47,787	48,047	83,950	25,605	205,389	-	2,500	-	207,889	207,889	-
PSYCHOLOGY	21720	3,764,379	-	7,800	3,772,179	2,831,754	152,519	-	917,800	3,902,073	-	65,930	-	3,968,003	195,824	-
MUSEUM STUDIES	21730	149,597	-	-	149,597	-	18,275	-	11,155	29,430	-	2,500	-	31,930	(117,667)	-
HISTORY	21735	3,921,924	-	-	3,921,924	2,631,862	83,941	-	887,255	3,603,058	-	35,705	-	3,638,763	(283,161)	-
MILITARY SCIENCE	21745	84,873	-	-	84,873	-	40,832	-	14,612	55,444	-	23,810	-	79,254	(5,619)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	14,700	-	14,700	14,700	-
POLITICS SOCIETY JUSTICE PUBLIC SERVICE	21750	4,527,874	-	6,000	4,533,874	2,300,998	84,316	10,210	772,150	3,167,674	-	34,130	-	3,201,804	(1,332,070)	-
PHILOSOPHY, ANTHROPOLOGY & RELIGION	21755	3,806,872	-	-	3,806,872	1,823,326	42,691	19,800	570,573	2,456,390	-	34,370	-	2,490,760	(1,316,112)	-
WOMEN AND GENDER STUDIES	21770	344,997	-	-	344,997	16,692	-	-	6,711	23,403	-	1,000	-	24,403	(320,594)	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	-	145,614	91,731	78,293	315,638	-	17,000	-	332,638	332,638	-
CLASS - DEAN	24677	-	-	-	-	-	717,288	12,000	254,135	983,423	-	33,746	-	1,017,169	1,017,169	-
CLASS PROGRAMS	24678	-	-	-	-	380,129	-	201,855	175,304	757,288	-	1,012,237	-	1,769,525	1,769,525	-
SOCIAL WORK	24734	-	-	-	-	-	-	12,575	-	12,575	-	9,000	-	21,575	21,575	-
CLASS NONDEPARTMENTAL-ONLINE&OFFCAMPUS	31714	-	-	-	-	13,375	-	-	5,337	18,712	-	-	-	18,712	18,712	-
ENGLISH-ONLINE&OFFCAMPUS	31715	1,887,784	-	-	1,887,784	134,829	-	-	17,013	151,842	-	-	-	151,842	(1,735,942)	-
PSYCHOLOGY-ONLINE&OFFCAMPUS	31720	4,697,299	-	3,700	4,700,999	251,015	-	-	36,479	287,494	-	-	-	287,494	(4,413,505)	-
HISTORY-ONLINE&OFFCAMPUS	31735	1,517,674	-	-	1,517,674	334,116	-	-	82,117	416,233	-	-	-	416,233	(1,101,441)	-
POLITICS SOCIETY JUSTICE PUBLIC SVC-IOL	31750	3,645,780	-	-	3,645,780	447,390	-	-	101,767	549,157	-	-	-	549,157	(3,096,623)	-
PHL ANT & REL-ONLINE&OFFCAMPUS	31755	2,937,966	-	-	2,937,966	354,327	-	-	117,238	471,565	-	-	-	471,565	(2,466,401)	-
WOMEN & GENDER STUDIES-ONLINE&OFFCAMPUS	31770	252,373	-	-	252,373	34,566	-	-	8,554	43,120	-	-	-	43,120	(209,253)	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		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																
DEAN-POSITION CONTROL	1000100001	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)	-
MEDICINE SUBTOTAL		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																
BIOLOGY	21100	4,868,025	-	10,000	4,878,025	3,221,034	392,062	2,500	1,234,498	4,850,094	-	100,000	-	4,950,094	72,069	-
CMU BIOLOGICAL STATION	21101	-	-	175,000	175,000	67,673	116,897	110,000	58,087	352,657	-	175,000	-	527,657	352,657	-
CHEMISTRY	21104	3,604,419	-	20,000	3,624,419	1,637,826	286,704	65,000	679,822	2,669,352	-	175,000	-	2,844,352	(780,067)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	2,050,203	-	-	2,050,203	1,390,074	46,388	2,500	469,941	1,908,903	-	20,000	-	1,928,903	(121,300)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,586,822	-	-	1,586,822	1,114,798	33,366	15,000	370,545	1,533,709	-	45,000	-	1,578,709	(8,113)	-
EARTH & ECOSYSTEMS SCIENCE	21132	148,032	-	-	148,032	-	-	-	-	-	-	5,000	-	5,000	(143,032)	-
ENGINEERING & TECHNOLOGY	21137	3,475,975	-	35,000	3,510,975	2,709,898	182,880	-	985,269	3,878,047	-	81,654	-	3,959,701	448,726	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	19,450	62,597	30,000	35,219	147,266	-	550	-	147,816	147,816	-

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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			
MATHEMATICS	21140	6,096,594	-	28,000	6,124,594	2,435,723	38,117	-	898,444	3,372,284	-	25,000	-	3,397,284	(2,727,310)	-
COMPUTER SCIENCE	21141	3,571,971	-	-	3,571,971	1,654,112	39,328	3,500	497,072	2,194,012	-	22,000	-	2,216,012	(1,355,959)	-
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	32,825	-	-	21,698	54,523	-	500	-	55,023	55,023	-
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,656,124	-	4,000	1,660,124	1,115,143	33,929	-	442,914	1,591,986	-	12,000	-	1,603,986	(56,138)	-
PHYSICS	21149	2,243,292	-	5,000	2,248,292	1,441,500	154,766	-	548,817	2,145,083	-	45,000	-	2,190,083	(58,209)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	546,010	-	-	546,010	88,775	77,900	5,000	46,617	218,292	-	10,000	-	228,292	(317,718)	-
SCIENCE OF ADVANCED MATERIALS	21178	14,830	-	-	14,830	-	-	-	-	-	-	-	-	-	(14,830)	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	275,749	-	-	189,556	465,305	-	-	-	465,305	465,305	-
BIO VIVARIUM	22050	-	-	-	-	-	65,717	-	20,155	85,872	-	3,000	-	88,872	88,872	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	114,000	-	50,490	164,490	-	85,000	-	249,490	249,490	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	1,096,125	-	371,761	1,467,886	-	20,000	-	1,487,886	1,487,886	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	185,177	-	185,177	-	44,053	-	229,230	229,230	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	130,000	-	130,000	130,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
BIOLOGY-ONLINE&OFFCAMPUS	31100	613,391	-	-	613,391	26,500	-	-	4,677	31,177	-	-	-	31,177	(582,214)	-
CHEMISTRY-ONLINE&OFFCAMPUS	31104	137,261	-	-	137,261	7,750	-	-	1,368	9,118	-	-	-	9,118	(128,143)	-
GEOGRAPHY & ENVIRO STUD-ONLINE&OFFCAMPUS	31125	1,115,439	-	-	1,115,439	91,100	-	-	18,357	109,457	-	-	-	109,457	(1,005,982)	-
EARTH & ATMOSPHERIC SCI-ONLINE&OFFCAMPUS	31130	622,822	-	-	622,822	42,900	-	-	6,252	49,152	-	-	-	49,152	(573,670)	-
ENGINEERING & TECHNOLGY-ONLINE&OFFCAMPUS	31137	426,502	-	-	426,502	27,281	-	-	4,815	32,096	-	-	-	32,096	(394,406)	-
MATHEMATICS-ONLINE&OFFCAMPUS	31140	1,661,340	-	10,000	1,671,340	64,065	-	-	12,614	76,679	-	-	-	76,679	(1,594,661)	-
COMPUTER SCIENCE-ONLINE&OFFCAMPUS	31141	87,831	-	-	87,831	3,300	-	-	252	3,552	-	-	-	3,552	(84,279)	-
STAT,ACTUARIAL&DATA SCI-ONLINE&OFFCAMPUS	31143	422,176	-	2,500	424,676	23,250	-	-	4,104	27,354	-	-	-	27,354	(397,322)	-
PHYSICS-ONLINE&OFFCAMPUS	31149	394,875	-	-	394,875	18,700	-	-	1,431	20,131	-	-	-	20,131	(374,744)	-
SCIENCE & ENGINEERING SUBTOTAL		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 CENTER TOTALS		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																
PROVOST																
POSITION CONTROL - QUASI ACADEMIC	26566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HONORS PROGRAM	21920	906,696	-	-	906,696	346,438	162,377	32,831	169,072	710,718	-	115,978	-	826,696	(80,000)	-
FIRST YEAR EXPERIENCE	21940	33,433	-	-	33,433	23,594	-	-	9,414	33,008	-	1,428	-	34,436	1,003	-
NEUROSCIENCE	21950	262,674	-	120	262,794	220,649	-	30,500	173,709	424,858	-	49,634	-	474,492	211,698	-
QUASI-ACADEMIC 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	-
QUASI-ACADEMIC CENTERS TOTAL		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																
POSITION CONTROL - ACADEMIC ADMIN	26567	-	-	-	-	-	(147,000)	-	(63,000)	(210,000)	-	-	-	(210,000)	(210,000)	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	93,060	-	43,406	136,466	-	8,000	-	144,466	144,466	-
CERTIFIED TESTING CENTER	24425	-	-	30,000	30,000	-	88,909	-	49,366	138,275	-	33,363	-	171,638	141,638	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	308,285	-	113,876	422,161	-	72,395	-	494,556	494,556	-
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	351,954	4,000	121,735	477,689	-	6,847	-	484,536	484,536	-

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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			
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	457,880	-	457,880	457,880	-
ACADEMIC ADVISING & ASSISTANCE	24622	3,675	-	-	3,675	-	2,188,876	56,995	935,101	3,180,972	-	37,185	-	3,218,157	3,214,482	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	355,176	4,600	87,069	446,845	-	33,089	-	479,934	479,934	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	265,860	5,000	91,254	362,114	-	11,018	-	373,132	373,132	-
ACADEMIC SENATE	24625	-	-	-	-	26,750	43,130	4,500	33,975	108,355	-	2,894	-	111,249	111,249	-
CURRICULUM & INSTRUCTIONAL SUPPORT	24630	-	-	-	-	-	187,763	8,855	61,973	258,591	-	56,363	-	314,954	314,954	-
LEARNING SYSTEM SUPPORT	24637	-	-	-	-	-	368,328	7,500	136,214	512,042	-	25,909	-	537,951	537,951	-
INSTRUCTIONAL DEVELOPMENT	24640	-	-	-	-	-	641,942	7,500	223,401	872,843	-	10,000	-	882,843	882,843	-
NATIONAL SCHOLARSHIP PROGRAM	24659	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
FAC PERS SVCS	24662	-	-	-	-	-	543,523	5,200	203,531	752,254	-	27,032	-	779,286	779,286	-
ACAD PROG ACT	24663	-	-	-	-	-	25,625	-	13,029	38,654	-	234,821	-	273,475	273,475	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	26,750	-	4,000	10,673	41,423	-	400	-	41,823	41,823	-
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	-	-	-	-	-	483,653	-	132,707	616,360	-	36,362	-	652,722	652,722	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	6,300	-	72,400	72,400	-
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	376,045	-	131,627	507,672	-	2,961	-	510,633	510,633	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
VETERANS RESOURCE CENTER	30007	-	-	8,000	8,000	-	135,443	5,530	40,652	181,625	-	2,687	-	184,312	176,312	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	603,317	15,880	255,661	874,858	-	161,198	-	1,036,056	1,036,056	-
ACADEMIC ADMINISTRATION SUBTOTAL		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																
POSITION CONTROL - INNOVATION AND ONLINE	26568	-	-	-	-	-	(35,000)	-	(15,000)	(50,000)	-	-	-	(50,000)	(50,000)	-
ACADEMIC & PROFESSIONAL PROGRAMS	24631	-	-	563,480	563,480	-	196,816	33,635	54,463	284,914	-	339,050	-	623,964	60,484	-
ONLINE STUDENT SERVICE CENTER	31026	-	-	-	-	-	731,929	-	297,061	1,028,990	-	19,300	-	1,048,290	1,048,290	-
ENROLLMENT MGMT CMU ONLINE-GC	31099	21,123	-	-	21,123	-	-	2,000	-	2,000	-	350	-	2,350	(18,773)	-
INNOVATION & ONLINE ADMINISTRATION	31900	-	-	-	-	-	891,199	19,908	261,865	1,172,972	-	362,909	-	1,535,881	1,535,881	-
GREAT LAKES BAY REGION ADMINISTRATION	32000	-	-	-	-	-	320,679	-	132,821	453,500	-	100,000	-	553,500	553,500	-
CLINTON TOWNSHIP CENTER-GC	32004	-	-	-	-	-	53,400	-	10,614	64,014	-	3,000	-	67,014	67,014	-
SOUTHFIELD CENTER-GC	32005	-	-	-	-	-	57,112	-	18,662	75,774	-	4,000	-	79,774	79,774	-
TROY CENTER-GC	32006	-	-	-	-	-	163,160	-	67,381	230,541	-	20,000	-	250,541	250,541	-
MILITARY & VETERAN RELATIONS	34020	-	-	-	-	-	90,023	-	16,197	106,220	-	75,711	-	181,931	181,931	-
FT LEAVENWORTH CENTER-GC	34612	-	-	-	-	-	69,187	-	12,448	81,635	-	15,000	-	96,635	96,635	-
CMURC SAGINAW INNOVATION HUB	37301	-	-	-	-	-	53,386	-	17,992	71,378	-	450	-	71,828	71,828	-
TRAVERSE CITY CENTER-GC	37401	-	-	-	-	-	51,864	-	17,663	69,527	-	26,460	-	95,987	95,987	-
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		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																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	333,525	-	333,525	-	64,111	-	397,636	397,636	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	645,092	-	645,092	-	32,479	-	677,571	677,571	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	415,840	-	415,840	-	146,999	-	562,839	562,839	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	328,041	-	328,041	-	328,314	-	656,355	656,355	-

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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			
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	185,721	-	185,721	-	1,068	-	186,789	186,789	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	458,133	-	458,133	-	272,366	-	730,499	730,499	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	126,172	-	126,172	126,172	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	193,273	-	193,273	-	18,075	-	211,348	211,348	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	305,529	-	305,529	-	42,829	-	348,358	348,358	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	131,053	-	131,053	131,053	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	-	-	-	-	1,150,117	-	1,150,117	1,150,117	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	958,839	-	958,839	958,839	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	261,342	-	261,342	261,342	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	529,868	-	529,868	-	297,461	-	827,329	827,329	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	8,217,947	8,217,947	-	-	-	-	-	-	-	-	-	(8,217,947)	-
CHARTER SCHOOLS SUBTOTAL		-	-	8,217,947	8,217,947	-	-	3,395,022	-	3,395,022	-	3,831,225	-	7,226,247	(991,700)	-
LIBRARY																
POSITION CONTROL - LIBRARIES	26574	-	-	-	-	-	(58,100)	-	(24,900)	(83,000)	-	-	-	(83,000)	(83,000)	-
LIBRARY-GENERAL	24100	-	-	9,000	9,000	860,694	1,448,362	261,019	805,131	3,375,206	-	604,220	-	3,979,426	3,970,426	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,666,373	-	2,666,373	2,666,373	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	231,800	256,427	9,036	150,243	647,506	-	1,619	-	649,125	649,125	-
GLOBAL CAMPUS LIBRARY	31064	10,479	-	-	10,479	-	-	-	-	-	-	25,925	-	25,925	15,446	-
LIBRARY SUBTOTAL		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																
POSITION CONTROL - ORGS	26575	-	-	-	-	-	(29,400)	-	(12,600)	(42,000)	-	-	-	(42,000)	(42,000)	-
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	82,000	-	82,000	82,000	-
VIVARIUM	22045	-	-	80,000	80,000	-	83,322	17,500	32,199	133,021	-	103,886	-	236,907	156,907	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	48,275	-	48,275	48,275	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000	11,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	262,965	-	107,499	370,464	-	60,535	-	430,999	430,999	-
OFFICE OF SPONSORED PROGRAMS	24650	-	-	-	-	-	866,788	39,278	241,595	1,147,661	-	62,385	-	1,210,046	1,210,046	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	34,240	283,692	-	98,763	416,695	-	191,391	-	608,086	608,086	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,119,197	75,680	-	1,133,444	2,328,321	-	87,135	-	2,415,456	2,415,456	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	640	-	640	640	-
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	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	-
ACADEMIC DIVISION SUBTOTAL		234,807,359	-	20,566,795	255,374,154	90,170,624	28,283,721	8,455,720	38,359,176	165,269,241	-	23,714,895	-	188,984,136	(66,390,018)	-
STUDENT RECRUITMENT & RETENTION DIVISION																
STUDENT RECRUITMENT & RETENTION																
POSITION CONTROL - SRR	26570	-	-	-	-	-	(126,000)	-	(54,000)	(180,000)	-	-	-	(180,000)	(180,000)	-
OTHER STATE APPROPRIATION	11001	-	218,712	-	218,712	-	-	-	-	-	-	-	-	-	(218,712)	-
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	403,323	363	153,861	557,547	-	32,916	-	590,463	590,463	-
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	7,118	-	3,385	10,503	-	9,097	-	19,600	19,600	-
FINANCIAL AID	25830	-	-	100,000	100,000	-	890,019	3,000	320,637	1,213,656	-	135,703	-	1,349,359	1,249,359	-
FINANCIAL AID SYSTEMS	25832	-	-	-	-	-	140,813	-	84,971	225,784	-	249,051	-	474,835	474,835	-
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	1,572,989	12,604	582,599	2,168,192	-	1,397,612	-	3,565,804	3,065,804	-
KCP COLLEGE DAY CMU MATCH	25855	-	44,463	-	44,463	-	-	-	-	-	-	-	-	-	(44,463)	-
ORIENTATION	25860	-	-	550,000	550,000	-	163,161	65,245	53,882	282,288	-	149,320	-	431,608	(118,392)	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	388,740	-	176,094	564,834	-	30,415	-	595,249	595,249	-
REGISTRAR & RECORDS	25870	-	-	156,420	156,420	-	1,061,057	35,900	489,125	1,586,082	-	75,316	-	1,661,398	1,504,978	-

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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			
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	183,603	10,000	65,871	259,474	-	25,963	-	285,437	285,437	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	93,775	-	34,228	128,003	-	37,129	-	165,132	165,132	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	273,737	-	93,839	367,576	-	85,467	-	453,043	453,043	-
INTERNATIONAL STUDENT SERVICES	25950	-	-	5,628	5,628	-	199,745	-	72,524	272,269	-	11,749	-	284,018	278,390	-
INTERNATIONAL STUDENT WELCOME CENTER	25974	-	-	-	-	-	44,000	-	7,916	51,916	-	5,000	-	56,916	56,916	-
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	-	-	-	180,067	10,200	79,027	269,294	-	61,916	-	331,210	331,210	-
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	-	-	-	-	238,487	-	238,487	238,487	-
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	248,421	-	49,448	297,869	-	28,653	-	326,522	326,522	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	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																
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	756,688	-	756,688	756,688	-
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	10,500	-	10,500	10,500	-
BELLOWS GRANT	28345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU GRANT 24-25	28351	-	-	-	-	-	-	-	-	-	-	11,998,785	-	11,998,785	11,998,785	-
CENTRALIS-HONORS SCHOLARSHIP	28360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRE UP FORWARD PROGRAM AWARD	28368	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
AMERICAN PROMISE SCHOOLS GRANT	28371	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	1,923,846	-	1,923,846	1,923,846	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	7,000	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	51,575	-	51,575	51,575	-
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	21,533,390	-	21,533,390	21,533,390	-
ONTARIO AWARD	28385	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	-
TRANSFER STUDENT SUCCESS AWARD	28387	-	-	-	-	-	-	-	-	-	-	334,520	-	334,520	334,520	-
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	129,819	-	129,819	129,819	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	625,908	-	625,908	625,908	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
GERMAN EXCHANGE SCHLRSHP	28465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000	-
ELI COMPLETION AWARD	28483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	44,000	-	44,000	44,000	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHARTER SCHOOLS EDUCATOR AWARD	28487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU FIRST ROBOTICS SCHOLARSHIP	28490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000	1,250,000	-
CMU TARGET HOPE SCHOLARSHIP	28496	-	-	-	-	-	-	-	-	-	-	299,200	-	299,200	299,200	-
MICH INDIAN TUITION GRANT	28500	-	1,602,300	-	1,602,300	-	-	-	-	-	-	1,602,300	-	1,602,300	-	-

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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			
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	390,944	-	390,944	390,944	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	135,889	-	135,889	135,889	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,602,300	-	1,602,300	-	-	-	-	-	-	50,108,565	-	50,108,565	48,506,265	-
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	1,865,475	1,312,048	3,177,523	-	5,724,568	137,312	2,213,407	8,075,287	-	52,682,359	-	60,757,646	57,580,123	-
STUDENT AFFAIRS DIVISION																
STUDENT AFFAIRS																
POSITION CONTROL - STUDENT AFFAIRS	26571	-	-	-	-	-	(26,250)	-	(11,250)	(37,500)	-	-	-	(37,500)	(37,500)	-
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	146,582	64,520	50,830	261,932	-	17,498	-	279,430	279,430	-
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	133,057	-	66,218	199,275	-	11,615	-	210,890	210,890	-
CM LIFE	25100	-	-	-	-	-	116,354	-	50,964	167,318	-	2,070	-	169,388	169,388	-
eSPORTS	25250	-	-	-	-	-	55,003	-	17,645	72,648	-	25,685	-	98,333	98,333	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	529,762	-	529,762	529,762	-
STUDENT BUDGET ALLOC COMM PROJECTS	25470	-	-	-	-	-	-	-	-	-	-	91,086	-	91,086	91,086	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	56,000	-	18,462	74,462	-	21,016	-	95,478	95,478	-
COUNSELING CENTER	25805	-	-	-	-	425,496	294,387	-	268,972	988,855	-	312,444	-	1,301,299	1,301,299	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	162,808	-	46,969	209,777	-	35,370	-	245,147	245,147	-
STUDENT DISABILITY SRVCS ACCOMMODATIONS	25810	-	-	-	-	-	-	-	-	-	-	75,200	-	75,200	75,200	-
INDIGENOUS AFFAIRS	25812	-	-	-	-	-	66,436	800	19,133	86,369	-	67,100	-	153,469	153,469	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	19,315	-	19,315	19,315	-
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	11,900	163,836	1,416	74,241	251,393	-	43,684	-	295,077	295,077	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,625	-	28,625	28,625	-
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	24,880	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	182,853	-	57,638	240,491	-	19,843	-	260,334	260,334	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	142,487	-	68,102	210,589	-	13,056	-	223,645	223,645	-
STUDENT AFFAIRS	25924	-	-	-	-	-	67,149	10,967	27,594	105,710	-	13,195	-	118,905	118,905	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	33,378	-	33,378	-	915	-	34,293	34,293	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	11,900	134,313	-	70,626	216,839	-	-	-	216,839	216,839	-
STUDENT AFFAIRS - VP	26347	-	-	-	-	-	205,000	-	55,603	260,603	-	-	-	260,603	260,603	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	59,792	2,500	17,467	79,759	-	26,954	-	106,713	106,713	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	-	275,111	-	84,538	359,649	-	252,790	-	612,439	612,439	-
STUDENT AFFAIRS SUBTOTAL		-	-	-	-	449,296	2,234,918	113,581	983,752	3,781,547	-	1,632,103	-	5,413,650	5,413,650	-
STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	449,296	2,234,918	113,581	983,752	3,781,547	-	1,632,103	-	5,413,650	5,413,650	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																
FACILITIES MANAGEMENT																
FACILITIES MGT DEPT	27000	-	-	15,210	15,210	-	246,388	100,304	86,380	433,072	-	251,398	-	684,470	669,260	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	418,742	-	208,885	627,627	-	72,486	-	700,113	700,113	-
ELECTRICAL SHOP	27112	-	-	-	-	-	573,684	-	237,692	811,376	-	108,432	-	919,808	919,808	-
MECHANICAL SHOP	27113	-	-	-	-	-	667,848	8,600	279,305	955,753	-	96,146	-	1,051,899	1,051,899	-
PAINT SHOP	27114	-	-	-	-	-	281,960	-	119,743	401,703	-	76,171	-	477,874	477,874	-
KEY SHOP	27115	-	-	-	-	-	61,970	-	26,656	88,626	-	9,310	-	97,936	97,936	-
GROUNDNS AREA MAINT	27118	-	-	-	-	-	821,910	83,500	352,661	1,258,071	-	211,998	-	1,470,069	1,470,069	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	112,847	9,000	56,969	178,816	-	68,177	-	246,993	155,993	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-

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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			
MASONRY SHOP	27125	-	-	-	-	-	56,371	-	29,743	86,114	-	-	-	86,114	86,114	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,834,868	41,174	895,457	2,771,499	-	1,608,888	-	4,380,387	4,380,387	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	64,872	2,300	36,135	103,307	-	33,854	-	137,161	137,161	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	20,604	100	11,713	32,417	-	18,015	-	50,432	50,432	-
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	566,944	3,240	201,777	771,961	-	37,205	-	809,166	809,166	-
SERVICE CENTER	27411	-	-	-	-	-	136,961	16,400	41,928	195,289	-	24,999	-	220,288	220,288	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	173,200	7,600	67,646	248,446	-	19,979	-	268,425	268,425	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	7,799,070	-	7,799,070	7,799,070	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	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																
POSITION CONTROL - FAS	26569	-	-	-	-	-	(245,000)	-	(105,000)	(350,000)	-	-	-	(350,000)	(350,000)	-
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	290,975	-	109,906	400,881	-	-	-	400,881	400,881	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	379,190	2,354	102,768	484,312	-	15,290	-	499,602	499,602	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	30,530	-	30,530	-	141,332	-	171,862	171,862	-
CMU POLICE	26630	-	-	-	-	-	2,183,849	190,332	847,320	3,221,501	-	212,924	-	3,434,425	3,434,425	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	2,609,014	223,216	954,994	3,787,224	-	392,346	-	4,179,570	3,986,770	-
FINANCIAL SERVICES & REPORTING																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	66,500	2,266	20,296	89,062	-	36,995	-	126,057	126,057	-
FINANCIAL SERVICES & REPORTING	26320	-	-	355,000	355,000	-	248,658	8,335	87,355	344,348	-	71,852	-	416,200	61,200	-
RISK MANAGEMENT	26400	-	-	-	-	-	143,842	600	50,991	195,433	-	23,805	-	219,238	219,238	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	1,316,338	-	1,316,338	1,316,338	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	57,364	-	18,374	75,738	-	6,305	-	82,043	82,043	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	772,525	2,500	247,889	1,022,914	-	19,850	-	1,042,764	1,042,764	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,140,000	1,140,000	-	920,664	8,000	408,511	1,337,175	-	107,723	-	1,444,898	304,898	-
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	-	-	-	-	-	554,929	1,300	220,865	777,094	-	134,479	-	911,573	911,573	-
PAYABLE ACCOUNTING	26470	-	-	-	-	-	117,422	150	37,362	154,934	-	109,275	-	264,209	264,209	-
PURCHASING	26600	-	-	-	-	-	332,284	-	146,543	478,827	-	-	-	478,827	478,827	-
CENTRAL MAILROOM	26610	-	-	-	-	-	116,507	-	65,164	181,671	-	2,848	-	184,519	184,519	-
UNIVERSITY STORES	26620	-	-	-	-	-	199,461	325	131,175	330,961	-	-	-	330,961	330,961	-
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	112,963	282	60,419	173,664	-	-	-	173,664	173,664	-
MOVING & DELIVERY	26625	-	-	-	-	-	161,542	-	92,090	253,632	-	-	-	253,632	253,632	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	346,976	-	346,976	346,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	215,256	2,000	67,308	284,564	-	50,210	-	334,774	334,774	-
CENTRAL ADMINISTRATION	31044	-	-	-	-	-	-	-	-	-	-	32,726	-	32,726	32,726	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	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																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	7,142	-	7,142	7,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	17,432	-	17,432	17,432	-

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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			
HR-AVP	26520	-	-	-	-	-	1,471,986	-	531,421	2,003,407	-	56,545	-	2,059,952	2,059,952	-
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		-	-	-	-	-	1,471,986	-	531,421	2,003,407	-	111,533	-	2,114,940	2,114,940	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	1,794,010	1,794,010	-	14,140,086	525,592	5,793,447	20,459,125	-	13,929,800	-	34,388,925	32,594,915	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	334,184	2,711	93,765	430,660	-	147,088	-	577,748	577,748	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	334,184	2,711	93,765	430,660	-	147,088	-	577,748	577,748	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	334,184	2,711	93,765	430,660	-	147,088	-	577,748	577,748	-
PRESIDENT'S DIVISION																
<u>PRESIDENT'S OFFICE</u>																
POSITION CONTROL - PRESIDENT	26572	-	-	-	-	-	(175,000)	-	(75,000)	(250,000)	-	-	-	(250,000)	(250,000)	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,253,957	121,368	490,797	1,866,122	-	9,263	-	1,875,385	1,875,385	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	285,459	9,168	111,005	405,632	-	5,975	-	411,607	411,607	-
TELECOMMUNICATIONS	24466	-	-	1,210,985	1,210,985	-	666,995	114,328	252,123	1,033,446	-	946,515	-	1,979,961	768,976	-
MEDIATED SERVICES	24468	-	-	-	-	-	204,959	51,923	74,049	330,931	-	74,321	-	405,252	405,252	-
APPLICATION & SYSTEMS	24469	-	-	-	-	-	525,987	-	183,891	709,878	-	1,774	-	711,652	711,652	-
NETWORK	24470	-	-	-	-	-	422,678	32,394	154,738	609,810	-	222,725	-	832,535	832,535	-
INFRASTRUCTURE	24471	-	-	-	-	-	337,510	-	119,964	457,474	-	132,830	-	590,304	590,304	-
TECHNICAL SERVICES	24472	-	-	-	-	-	536,111	201,731	215,531	953,373	-	13,002	-	966,375	966,375	-
HELP DESK & USER SUPPORT	24473	-	-	-	-	-	351,999	203,187	109,425	664,611	-	15,298	-	679,909	679,909	-
OIT MAINTENANCE	24474	-	-	-	-	-	-	-	-	-	-	949,773	-	949,773	949,773	-
OIT UNIVERSITY MAINTENANCE	24475	-	-	-	-	-	-	-	-	-	-	2,885,154	-	2,885,154	2,885,154	-
OFFICE OF CHIEF INFORMATION OFFICER	24476	-	-	-	-	-	353,050	12,544	152,324	517,918	-	8,962	-	526,880	526,880	-
ERP & DEVELOPMENT	24477	-	-	-	-	-	1,037,703	51,728	339,416	1,428,847	-	258,269	-	1,687,116	1,687,116	-
INFORMATION SECURITY	24478	-	-	-	-	-	455,649	67,793	148,225	671,667	-	13,456	-	685,123	685,123	-
DATA & CRM SERVICES	24479	-	-	-	-	-	1,100,976	-	410,392	1,511,368	-	12,365	-	1,523,733	1,523,733	-
PRESIDENTS OFFICE	26100	-	-	-	-	-	904,114	41,633	267,183	1,212,930	-	29,005	-	1,241,935	1,241,935	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
OFFICE OF CIVIL RIGHTS & INSTN'L EQUITY	26120	-	-	-	-	-	511,805	46,000	201,202	759,007	-	73,350	-	832,357	832,357	-
OFF CIVIL RGTS & INSTL EQTY-OUTSIDE SVCS	26125	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	527,769	2,200	160,951	690,920	-	26,658	-	717,578	717,578	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	142,441	-	42,313	184,754	-	87,226	-	271,980	271,980	-
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	-	-	-	-	-	-	-	-	-	-	82,565	-	82,565	82,565	-
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	31,193	-	33,393	33,393	-
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	72,685	-	72,685	72,685	-
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
UNIVERSITY TRANSFORMATION OFFICE	26335	-	-	-	-	-	359,914	10,000	110,098	480,012	-	32,025	-	512,037	512,037	-
OIT CABINET	26370	-	-	-	-	-	986,670	85,712	299,583	1,371,965	-	176,445	-	1,548,410	1,548,410	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-

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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			
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	140,883	-	33,641	174,524	-	20,263	-	194,787	194,787	-
INTERNAL AUDIT	26410	-	-	-	-	-	253,408	29,526	78,545	361,479	-	110,866	-	472,345	472,345	-
UCOMM OPERATIONS	26700	-	-	-	-	-	2,069,294	17,761	668,359	2,755,414	-	-	-	2,755,414	2,755,414	-
UCOMM DIGITAL STRATEGY	26712	-	-	-	-	-	499,923	-	189,581	689,504	-	567,224	-	1,256,728	1,256,728	-
UCOMM MARKETING	26715	-	-	-	-	-	-	-	-	-	-	2,052,150	-	2,052,150	2,052,150	-
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 OFFICE SUBTOTAL		-	-	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	-
PRESIDENT'S DIVISION SUBTOTAL		-	-	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 DIVISION																
UNIVERSITY ADVANCEMENT																
POSITION CONTROL - ADVANCEMENT	26573	-	-	-	-	-	(33,250)	-	(14,250)	(47,500)	-	-	-	(47,500)	(47,500)	-
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
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	-	-	-	-	-	3,132,218	41,618	1,138,083	4,311,919	-	130,000	-	4,441,919	4,441,919	-
ADVANCEMENT SERVICES	26876	-	-	-	-	-	-	-	-	-	-	250	-	250	250	-
CAPITAL CAMPAIGN	26885	-	-	-	-	-	275,000	-	86,478	361,478	-	736,948	-	1,098,426	1,098,426	-
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	3,373,968	41,618	1,210,311	4,625,897	-	1,548,585	-	6,174,482	6,174,482	-
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	3,373,968	41,618	1,210,311	4,625,897	-	1,548,585	-	6,174,482	6,174,482	-
UNIVERSITY WIDE ACCOUNTS																
CENTRAL ADMINISTRATION																
STUDENT FEES	10002	-	-	7,000,000	7,000,000	-	-	-	-	-	-	-	-	-	(7,000,000)	-
STATE APPROPRIATIONS CENTRALIZED	11004	-	97,367,725	-	97,367,725	-	-	-	-	-	-	-	-	-	(97,367,725)	-
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-
OIT NETWORK	19992	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	1,000,000	-
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	1,425,000	-	1,425,000	1,425,000	-
INTERNATIONAL RECRUITERS	19994	-	-	-	-	-	-	-	-	-	-	1,350,000	-	1,350,000	1,350,000	-
BUDGET REDUCTION CONTINGENCY	19995	-	-	-	-	-	-	1,202,000	-	1,202,000	-	1,202,000	-	2,404,000	2,404,000	-
EQUIPMENT REPLACEMENT CONTINGENCY	19996	-	-	-	-	-	-	-	-	-	-	1,382,694	-	1,382,694	1,382,694	-
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	2,905,428	-	2,905,428	-	655,500	-	3,560,928	3,560,928	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	500,000	-	500,000	-	737,771	-	1,237,771	1,237,771	-
BIOSCIENCE DEBT	10011	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	2,010,567	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-
OVERHEAD-MSO	26009	-	-	31,021	31,021	-	-	-	-	-	-	-	-	-	(31,021)	-
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,721)	(13,721)	(13,721)	-
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-

CENTRAL MICHIGAN UNIVERSITY
2025-2026 OPERATING BUDGET
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				
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	-	-	-	-	-	-	-	-	-	-	730,432	-	730,432	730,432	-	
OVERHEAD MNTC-MSO	27919	-	-	18,151	18,151	-	-	-	-	-	-	-	-	-	(18,151)	-	
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	-	-	-	-	500,000	2,336,579	300,000	699,332	3,835,911	-	500,000	-	4,335,911	4,335,911	-	
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,350,000	4,350,000	-	-	-	4,350,000	4,350,000	-	
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-	
CENTRAL ADMINISTRATION SUBTOTAL		-	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																	
PERSONAL SERVICES	50172/50173	-	-	-	-	-	1,443,217	485,706	507,680	2,436,603	-	-	-	2,436,603	-	(2,436,603)	
SEF BOND PAYMENT - 2008	50172	-	-	-	-	-	-	-	-	-	-	687,200	-	687,200	-	(687,200)	
MAINT SUPPLIES/EQUIP	50172	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	-	(250,000)	
SYSTEM MAINTENANCE	50174	-	-	-	-	-	-	-	-	-	-	924,585	-	924,585	-	(924,585)	
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	3,545,413	-	3,545,413	-	(3,545,413)	
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)	
PURCHSED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	956,424	-	956,424	-	(956,424)	
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	203,989	-	203,989	-	(203,989)	
CHARGE TO GENERAL FUND (52.03%)		-	-	-	-	-	-	-	-	-	-	(7,799,070)	-	(7,799,070)	-	7,799,070	
CHARGE TO AUXILIARY FUND (47.97%)		-	-	-	-	-	-	-	-	-	-	(3,755,108)	-	(3,755,108)	-	3,755,108	
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,443,217	485,706	507,680	2,436,603	-	(2,436,603)	-	-	-	-	
SERVICE CENTERS TOTALS		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																	
REGISTRATION FEE	50123	-	-	1,515,000	1,515,000	-	-	-	-	-	-	-	-	-	-	1,515,000	
VIOLATIONS BUREAU	50124	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000	
PARKING METER INCOME	50125	-	-	115,000	115,000	-	-	-	-	-	-	-	-	-	-	115,000	
PARKING SERVICES	50130	-	-	-	-	-	234,101	180,000	139,285	553,386	-	588,614	-	1,142,000	-	(1,142,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
PARKING SERVICES SUBTOTAL		-	-	2,005,000	2,005,000	-	234,101	180,000	139,285	553,386	-	588,614	-	1,142,000	(863,000)	-	
RESIDENCES & AUXILIARY SERVICES																	
APARTMENTS																	
KEWADIN	50021	-	-	-	-	-	-	-	-	-	-	4,592	-	4,592	-	(4,592)	
NORTHWEST	50022	-	-	-	-	-	-	-	-	-	-	261,752	-	261,752	-	(261,752)	
GRAD HSG	50023	-	-	1,082,951	1,082,951	-	191,729	133,000	114,370	439,099	-	565,329	-	1,004,428	-	78,523	
APARTMENTS SUBTOTAL		-	-	1,082,951	1,082,951	-	191,729	133,000	114,370	439,099	-	831,673	-	1,270,772	-	(187,821)	
BOVEE UC																	
BOOKSTORE	50042	-	-	5,987,000	5,987,000	-	507,982	165,500	257,014	930,496	4,250,000	429,000	-	5,609,496	-	377,504	
BUILDING	50043	-	-	95,000	95,000	-	410,346	65,000	129,797	605,143	-	42,000	-	647,143	-	(552,143)	
CENTRAL CARD	50045	-	-	60,000	60,000	-	59,450	22,000	28,052	109,502	-	224,800	-	334,302	-	(274,302)	

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			
BOVEE UC SUBTOTAL		-	-	6,142,000	6,142,000	-	977,778	252,500	414,863	1,645,141	4,250,000	695,800	-	6,590,941	-	(448,941)
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	2,959,395	2,959,395	-	-	192,361	-	192,361	825,967	1,268,169	-	2,286,497	-	672,898
CENTRAL EATS	50049	-	-	697,507	697,507	-	-	45,338	-	45,338	194,674	341,253	-	581,265	-	116,242
EINSTEINS	50050	-	-	246,636	246,636	-	-	16,031	-	16,031	68,836	156,488	-	241,355	-	5,281
SHAKE SMART	50051	-	-	150,232	150,232	-	-	9,765	-	9,765	41,930	116,981	-	168,676	-	(18,444)
PONDER	50052	-	-	29,000	29,000	-	-	-	-	-	-	10,000	-	10,000	-	19,000
BEVERAGE SERVICES	50053	-	-	36,263	36,263	-	-	2,357	-	2,357	10,121	14,860	-	27,338	-	8,925
C3 TOWERS	50054	-	-	1,191,500	1,191,500	-	-	77,448	-	77,448	332,548	543,691	-	953,687	-	237,813
CAMPUS COFFEE & TEA	50055	-	-	7,000	7,000	-	-	-	-	-	-	1,000	-	1,000	-	6,000
THE MARKET	50057	-	-	1,472,052	1,472,052	-	-	95,683	-	95,683	410,850	658,660	-	1,165,193	-	306,859
UC STARBUCKS	50059	-	-	663,367	663,367	-	-	43,119	-	43,119	185,146	327,263	-	555,528	-	107,839
WHICH WICH	50064	-	-	125,475	125,475	-	-	8,156	-	8,156	35,020	106,836	-	150,012	-	(24,537)
CONCESSIONS	50076	-	-	368,612	368,612	-	-	23,960	-	23,960	102,880	206,473	-	333,313	-	35,299
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	7,947,039	7,947,039	-	-	514,218	-	514,218	2,207,972	3,751,674	-	6,473,864	-	1,473,175
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	955,000	955,000	-	402,887	17,000	186,434	606,321	500,000	89,000	-	1,195,321	-	(240,321)
PRINTING SERVICES SIGN SHOP	50087	-	-	575,000	575,000	-	-	162,456	-	162,456	80,000	64,600	-	307,056	-	267,944
PRINTING SERVICES SUBTOTAL		-	-	1,530,000	1,530,000	-	402,887	179,456	186,434	768,777	580,000	153,600	-	1,502,377	-	27,623
RESIDENCE HALLS																
BEDDOW	50003	-	-	1,565,079	1,565,079	-	166,843	70,000	77,327	314,170	-	431,592	-	745,762	-	819,317
CALKINS	50004	-	-	-	-	-	-	-	-	-	-	436,239	-	436,239	-	(436,239)
CAREY	50005	-	-	1,078,738	1,078,738	-	139,117	60,000	55,394	254,511	-	433,036	-	687,547	-	391,191
COBB	50006	-	-	1,122,769	1,122,769	-	140,438	63,000	67,162	270,600	-	441,042	-	711,642	-	411,127
EMMONS	50007	-	-	1,865,107	1,865,107	-	184,076	68,000	70,763	322,839	-	430,380	-	753,219	-	1,111,888
HERRIG	50008	-	-	1,859,551	1,859,551	-	214,817	67,000	69,373	351,190	-	430,485	-	781,675	-	1,077,876
LARZELERE	50009	-	-	-	-	-	-	-	-	-	-	140,670	-	140,670	-	(140,670)
MERRILL	50010	-	-	1,553,967	1,553,967	-	166,205	66,000	65,212	297,417	-	443,237	-	740,654	-	813,313
ROBINSON	50011	-	-	-	-	-	-	-	-	-	-	125,541	-	125,541	-	(125,541)
SAXE	50012	-	-	1,865,107	1,865,107	-	183,076	66,000	64,155	313,231	-	431,952	-	745,183	-	1,119,924
SWEENEY	50013	-	-	1,709,537	1,709,537	-	175,009	80,000	60,430	315,439	-	447,882	-	763,321	-	946,216
THORPE	50015	-	-	1,703,981	1,703,981	-	174,822	96,000	68,672	339,494	-	448,405	-	787,899	-	916,082
TROUT	50016	-	-	-	-	-	-	-	-	-	-	117,708	-	117,708	-	(117,708)
TROUTMAN	50017	-	-	907,590	907,590	-	129,079	61,000	71,700	261,779	-	432,885	-	694,664	-	212,926
WHEELER	50018	-	-	1,175,877	1,175,877	-	-	44,000	-	44,000	-	441,046	-	485,046	-	690,831
WOLDT	50019	-	-	1,831,770	1,831,770	-	182,161	67,000	78,997	328,158	-	430,736	-	758,894	-	1,072,876
KULHAVI	50025	-	-	1,792,876	1,792,876	-	195,957	101,000	69,652	366,609	-	455,387	-	821,996	-	970,880
KESSELER	50026	-	-	1,792,876	1,792,876	-	233,903	101,000	106,501	441,404	-	450,982	-	892,386	-	900,490
CAMPBELL	50027	-	-	1,792,876	1,792,876	-	170,519	101,000	67,391	338,910	-	453,207	-	792,117	-	1,000,759
CELANI	50028	-	-	1,673,351	1,673,351	-	150,618	74,000	68,006	292,624	-	457,694	-	750,318	-	923,033
FABIANO	50029	-	-	1,733,113	1,733,113	-	186,111	81,000	74,632	341,743	-	457,694	-	799,437	-	933,676
RESIDENCE HALLS SUBTOTAL		-	-	27,024,165	27,024,165	-	2,792,751	1,266,000	1,135,367	5,194,118	-	8,337,800	-	13,531,918	-	13,492,247

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			
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	5,839,445	5,839,445	-	64,846	302,439	27,743	395,028	1,298,807	2,751,771	-	4,445,606	-	1,393,839
MERRILL	50033	-	-	4,377,409	4,377,409	-	48,610	338,731	20,797	408,138	1,454,664	2,099,307	-	3,962,109	-	415,300
ROBINSON	50034	-	-	-	-	-	-	-	-	-	-	111,257	-	111,257	-	(111,257)
WOLDT	50035	-	-	10,953,466	10,953,466	-	121,636	568,584	52,038	742,258	2,441,757	4,432,911	-	7,616,926	-	3,336,540
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	21,170,320	21,170,320	-	235,092	1,209,754	100,578	1,545,424	5,195,228	9,395,246	-	16,135,898	-	5,034,422
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	6,355,847	-	6,355,847	-	(6,355,847)
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)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,700,838)	(1,700,838)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,500,000)	(1,500,000)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	6,355,847	-	6,355,847	(13,634,858)	(19,990,705)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	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)	-
CMU CONNECT																
CELLULAR PHONE RESALE	53100	-	-	9,749,135	9,749,135	-	-	-	-	-	-	-	-	-	(421,973)	9,327,162
PERSONNEL SERVICES	53100	-	-	-	-	-	221,478	94,081	78,560	394,119	-	-	-	394,119	-	(394,119)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	-	-	-	2,200	-	2,200	-	(2,200)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	-	-	-	8,889,580	-	8,889,580	-	(8,889,580)
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	-	-	-	31,263	-	31,263	-	(31,263)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)
CMU CONNECT SUBTOTAL		-	-	9,749,135	9,749,135	-	221,478	94,081	78,560	394,119	-	8,933,043	-	9,327,162	(421,973)	-
AUXILIARY CENTERS TOTALS		-	-	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																
ATHLETIC DIRECTOR	25507/55000	-	-	250,000	250,000	-	309,638	40,000	68,749	418,387	-	55,000	-	473,387	-	(223,387)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	144,431	114,551	71,416	330,398	-	700,000	-	1,030,398	-	(1,030,398)
NCAA PAYMENTS	55002	-	-	1,228,183	1,228,183	-	-	-	-	-	-	-	-	-	-	1,228,183
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	2,057,905	-	2,057,905	2,057,905	-
STUDENT-ATHLETE SERVICES	55005	-	-	-	-	-	194,487	199,598	68,483	462,568	-	70,000	-	532,568	-	(532,568)
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)
IMG REVENUE	55007	-	-	500,000	500,000	-	-	-	-	-	-	5,000	-	5,000	-	495,000
COMPLIANCE	55008	-	-	-	-	-	132,451	44,084	39,786	216,321	-	100,000	-	316,321	-	(316,321)
ATHLETIC COMMUNICATIONS	55009	-	-	-	-	-	176,953	145,344	69,734	392,031	-	100,000	-	492,031	-	(492,031)
MID AMERICAN CONFERENCE	55010	-	-	2,007,000	2,007,000	-	-	-	-	-	-	200,000	-	200,000	-	1,807,000
ATHLETIC SPECIAL EVENTS	55015	-	-	35,000	35,000	-	-	10,000	-	10,000	-	-	-	10,000	-	25,000
ATHLETICS-GENERAL	55020	-	-	146,000	146,000	-	593,950	352,600	218,773	1,165,323	-	225,260	-	1,390,583	11,745,639	10,501,056
ATHLETIC TICKET TRADE	55023	-	-	682,606	682,606	-	-	99,036	-	99,036	-	25,000	-	124,036	-	558,570
SPECIAL PROJECTS-ATHLETICS	55029	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000	-	(300,000)
EQUIPMENT & LOCKER ROOM	55035	-	-	-	-	-	64,901	41,084	28,885	134,870	-	55,000	-	189,870	-	(189,870)
MULTIMEDIA	55049	-	-	-	-	-	57,573	131,955	18,745	208,273	-	110,000	-	318,273	-	(318,273)
SPORTS MEDICINE	55050	-	-	-	-	-	503,698	123,627	167,200	794,525	-	200,000	-	994,525	-	(994,525)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)

CENTRAL MICHIGAN UNIVERSITY
2025-2026 OPERATING BUDGET
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			
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	425,000	-	425,000	-	(425,000)
MARKETING	55053	-	-	-	-	-	54,325	54,084	18,161	126,570	-	115,000	-	241,570	-	(241,570)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	-	(100,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	128,650	280,400	73,168	168,672	650,890	-	25,000	-	675,890	-	(675,890)
PEP BAND	55059	-	-	-	-	-	-	18,000	-	18,000	-	-	-	18,000	-	(18,000)
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	-	-	-	-	-	-	22,000	-	22,000	-	(7,000)
DANCE TEAM	55065	-	-	-	-	-	-	13,456	-	13,456	-	-	-	13,456	-	(13,456)
FOOTBALL PREMIUM	55067	-	-	30,000	30,000	-	-	-	-	-	-	80,000	-	80,000	-	(50,000)
GUEST LOGE BOXES	55068	-	-	25,000	25,000	-	-	-	-	-	-	20,000	-	20,000	-	5,000
CHIPPEWA CLUB	55070	-	-	-	-	-	176,584	90,868	62,588	330,040	-	115,000	-	445,040	-	(445,040)
GAME GUARANTEES	55071	-	-	3,475,000	3,475,000	-	-	-	-	-	-	390,000	-	390,000	-	3,085,000
FOOTBALL	55075	-	-	-	-	1,143,017	606,020	702,914	465,872	2,917,823	-	1,600,000	-	4,517,823	-	(4,517,823)
MEN'S BASKETBALL	55081	-	-	-	-	277,000	310,000	204,422	141,092	932,514	-	400,000	-	1,332,514	-	(1,332,514)
BASEBALL	55082	-	-	-	-	258,097	-	-	95,796	353,893	-	285,000	-	638,893	-	(638,893)
MENS CROSS COUNTRY	55083	-	-	-	-	51,346	-	-	19,030	70,376	-	-	-	70,376	-	(70,376)
MENS GOLF	55084	-	-	-	-	77,731	-	-	13,985	91,716	-	110,000	-	201,716	-	(201,716)
WRESTLING	55085	-	-	-	-	176,389	-	-	67,263	243,652	-	130,000	-	373,652	-	(373,652)
WOMEN'S BASKETBALL	55091	-	-	-	-	227,891	230,292	123,292	112,648	694,123	-	350,000	-	1,044,123	-	(1,044,123)
WOMEN'S SOCCER	55092	-	-	-	-	176,466	-	-	66,091	242,557	-	144,000	-	386,557	-	(386,557)
FIELD HOCKEY	55093	-	-	-	-	157,682	-	-	49,604	207,286	-	114,000	-	321,286	-	(321,286)
GYMNASTICS	55094	-	-	-	-	200,558	-	-	71,308	271,866	-	130,000	-	401,866	-	(401,866)
WOMEN'S GOLF	55095	-	-	-	-	70,890	-	-	20,134	91,024	-	110,000	-	201,024	-	(201,024)
WOMEN'S LACROSSE	55096	-	-	-	-	161,124	-	-	49,955	211,079	-	147,000	-	358,079	-	(358,079)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	202,924	-	-	81,958	284,882	-	225,000	-	509,882	-	(509,882)
VOLLEYBALL	55098	-	-	-	-	218,650	-	-	73,444	292,094	-	150,000	-	442,094	-	(442,094)
SOFTBALL	55099	-	-	-	-	205,025	-	-	54,456	259,481	-	200,000	-	459,481	-	(459,481)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	7,331,913	-	7,331,913	7,331,913	-
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	-	66,349	-	66,349	-	(66,349)
ATHLETICS SUBTOTAL		-	-	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																
RADIO																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	785,000	785,000
MISCELLANEOUS	43305/43313	-	-	6,500	6,500	-	-	-	-	-	-	-	-	-	-	6,500
TOWER RENT	43313	-	-	93,679	93,679	-	-	-	-	-	-	-	-	-	-	93,679
CONTRIBUTIONS	9300011	-	-	1,606,000	1,606,000	-	-	-	-	-	-	-	-	-	-	1,606,000
MANAGEMENT & GENERAL	43350	-	-	-	-	-	52,500	64,721	12,381	129,602	-	184,948	-	314,550	-	(314,550)
FUNDRAISING	43351	-	-	-	-	-	80,892	101,199	40,345	222,436	-	212,150	-	434,586	-	(434,586)
BROADCASTING	43352	-	-	-	-	-	215,113	10,500	75,707	301,320	-	640,821	-	942,141	-	(942,141)
PROGRAMMING	43353	-	-	-	-	-	218,625	59,973	92,648	371,246	-	579,300	-	950,546	-	(950,546)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	31,428	34,786	11,209	77,423	-	70,850	-	148,273	-	(148,273)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	-	(7,000)
CORP FOR PUBLIC BROADCASTING	69015	-	-	305,917	305,917	-	-	-	-	-	-	-	-	-	-	305,917
TOTAL RADIO		-	-	2,012,096	2,012,096	-	598,558	271,179	232,290	1,102,027	-	1,695,069	-	2,797,096	785,000	-
TELEVISION																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	423,500	423,500

CENTRAL MICHIGAN UNIVERSITY
2025-2026 OPERATING BUDGET
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			
MISCELLANEOUS	43205/43213	-	-	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
TOWER RENT	43213	-	-	282,389	282,389	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS	9300010	-	-	1,844,000	1,844,000	-	-	-	-	-	-	-	-	-	-	-
MANAGEMENT & GENERAL	43250	-	-	-	-	-	97,500	117,501	22,992	237,993	-	163,070	-	401,063	-	(401,063)
FUNDRAISING	43251	-	-	-	-	-	150,865	142,267	75,191	368,323	-	361,130	-	729,453	-	(729,453)
BROADCASTING	43252	-	-	-	-	-	323,726	19,500	126,565	469,791	-	520,748	-	990,539	-	(990,539)
PROGRAMMING	43253	-	-	-	-	-	315,605	-	133,114	448,719	-	908,612	-	1,357,331	-	(1,357,331)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	58,367	64,602	20,816	143,785	-	104,800	-	248,585	-	(248,585)
OUTREACH	43255	-	-	-	-	-	59,000	-	17,823	76,823	-	8,000	-	84,823	-	(84,823)
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,258,405	1,258,405	-	-	-	-	-	-	-	-	-	-	-
TOTAL TELEVISION		-	-	3,388,294	3,388,294	-	1,005,063	343,870	396,501	1,745,434	-	2,066,360	-	3,811,794	423,500	-
WCMU PUBLIC MEDIA SUBTOTAL		-	-	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	-
<u>COLLEGE OF MEDICINE CLINICS</u>																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	942,237	942,237	215,000	363,362	248,411	242,303	1,069,076	-	133,492	-	1,202,568	260,331	-
UHS BEHAVIORAL HEALTH SERVICES	1503000000	-	-	297,654	297,654	281,875	147,524	-	127,648	557,047	-	90,584	-	647,631	349,977	-
CLINICAL OPERATIONS	1518200000	-	-	313,247	313,247	-	202,381	9,467	91,921	303,769	-	47,676	-	351,445	38,198	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,553,138	1,553,138	496,875	713,267	257,878	461,872	1,929,892	-	271,752	-	2,201,644	648,506	-
<u>UNIVERSITY EVENTS</u>																
UNIVERSITY EVENTS	50181/25201	-	-	580,000	580,000	-	250,836	302,299	83,499	636,634	-	198,385	-	835,019	255,019	-
UNIVERSITY EVENTS SUBTOTAL		-	-	580,000	580,000	-	250,836	302,299	83,499	636,634	-	198,385	-	835,019	255,019	-
<u>TICKET CENTRAL & EVENTS CENTER OPERATIONS</u>																
TICKET CENTRAL	50183/25201	-	-	95,000	95,000	-	-	15,500	-	15,500	-	99,297	-	114,797	19,797	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	45,000	-	45,000	-	6,537	-	51,537	51,537	-
TICKET CENTRAL/EVENTS CENTER SUBTOTAL		-	-	95,000	95,000	-	-	60,500	-	60,500	-	105,834	-	166,334	71,334	-
<u>UNIVERSITY RECREATION</u>																
UNIVERSITY RECREATION	50195/25201	-	-	238,497	238,497	47,297	584,453	216,267	315,485	1,163,502	-	120,000	-	1,283,502	1,045,005	-
UNIVERSITY RECREATION SUBTOTAL		-	-	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 TOTALS		-	-	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 TOTAL		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)	-

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 2025-2026 CEF budget is \$11,554,178.

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
2025-2026 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	-	-	1,443,217	485,706	507,680	2,436,603	-	-	-	2,436,603	-	(2,436,603)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	687,200	-	687,200	-	(687,200)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	-	-
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	-	-
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	250,000	-	250,000	-	(250,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	924,585	-	924,585	-	(924,585)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	3,545,413	-	3,545,413	-	(3,545,413)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	956,424	-	956,424	-	(956,424)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	203,989	-	203,989	-	(203,989)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(7,799,070)	-	(7,799,070)	-	7,799,070
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(3,755,108)	-	(3,755,108)	-	3,755,108
GRAND TOTAL		-	-	1,443,217	485,706	507,680	2,436,603	-	(2,436,603)	-	-	-	-

Parking Services

The 2025-26 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 2025-26 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 2025-26 budgeted expenses reflect staff compensation and operating expenses of the department. The 2025-26 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	1,515,000	-	-	-	-	-	-	-	-	-	-	1,515,000
VIOLATIONS BUREAU	50124	375,000	-	-	-	-	-	-	-	-	-	-	375,000
PARKING METER INCOME	50125	115,000	-	-	-	-	-	-	-	-	-	-	115,000
PARKING SERVICES	50130	-	-	234,101	180,000	139,285	553,386	-	588,614	-	1,142,000	-	(1,142,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
GRAND TOTAL		2,005,000	-	234,101	180,000	139,285	553,386	-	588,614	-	1,142,000	(863,000)	-

Auxiliary Services

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

Revenue

The total revenue in the 2025-26 budget is projected at \$65,496,475 and is based on the following assumptions:

- Incremental increases to standard 4-person suites as well as residence hall rooms with fewer occupants and additional amenities. Meal plans were restructured recently to remove price as being a determining factor in meal plans. The meal plans with fewer meals per week increased the flex dollars available to students. Those flex dollars can be utilized at eateries on campus.
- Residence hall capacity is approximately 4,348. The estimated fall opening occupancy is 3,700. These figures consider the current closure of North Campus residence halls (Calkins, Larzelere, Robinson, and Trout).

Expenditures

The total expenditure budget for 2025-26 is \$65,496,475 which is a 2.3 percent increase from the 2024-25 budget of \$64,012,956. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated cost increases for employee compensation.
- Anticipated cost increases of 4 to 5 percent for food as well as 4 to 5.5 percent increases for other supplies and equipment.
- Estimated increases in expenditures for CMU Dining Services (CHARTWELLS) management fees and reimbursable expenses.
- An increase in anticipated costs for maintenance and equipment replacement.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY SERVICES

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
RESIDENCE HALLS														
BEDDOW	50003	1,565,079	-	166,843	70,000	77,327	314,170	-	120,650	310,942	-	745,762	-	819,317
CALKINS	50004	-	-	-	-	-	-	-	125,297	310,942	-	436,239	-	(436,239)
CAREY	50005	1,078,738	-	139,117	60,000	55,394	254,511	-	122,094	310,942	-	687,547	-	391,191
COBB	50006	1,122,769	-	140,438	63,000	67,162	270,600	-	130,100	310,942	-	711,642	-	411,127
EMMONS	50007	1,865,107	-	184,076	68,000	70,763	322,839	-	119,438	310,942	-	753,219	-	1,111,888
HERRIG	50008	1,859,551	-	214,817	67,000	69,373	351,190	-	119,543	310,942	-	781,675	-	1,077,876
LARZELERE	50009	-	-	-	-	-	-	-	140,670	-	-	140,670	-	(140,670)
MERRILL	50010	1,553,967	-	166,205	66,000	65,212	297,417	-	132,295	310,942	-	740,654	-	813,313
ROBINSON	50011	-	-	-	-	-	-	-	125,541	-	-	125,541	-	(125,541)
SAXE	50012	1,865,107	-	183,076	66,000	64,155	313,231	-	121,010	310,942	-	745,183	-	1,119,924
SWEENEY	50013	1,709,537	-	175,009	80,000	60,430	315,439	-	136,940	310,942	-	763,321	-	946,216
THORPE	50015	1,703,981	-	174,822	96,000	68,672	339,494	-	137,463	310,942	-	787,899	-	916,082
TROUT	50016	-	-	-	-	-	-	-	117,708	-	-	117,708	-	(117,708)
TROUTMAN	50017	907,590	-	129,079	61,000	71,700	261,779	-	121,943	310,942	-	694,664	-	212,926
WHEELER	50018	1,175,877	-	-	44,000	-	44,000	-	130,104	310,942	-	485,046	-	690,831
WOLDT	50019	1,831,770	-	182,161	67,000	78,997	328,158	-	119,794	310,942	-	758,894	-	1,072,876
KULHAVI	50025	1,792,876	-	195,957	101,000	69,652	366,609	-	144,445	310,942	-	821,996	-	970,880
KESSELER	50026	1,792,876	-	233,903	101,000	106,501	441,404	-	140,040	310,942	-	892,386	-	900,490
CAMPBELL	50027	1,792,876	-	170,519	101,000	67,391	338,910	-	142,265	310,942	-	792,117	-	1,000,759
CELANI	50028	1,673,351	-	150,618	74,000	68,006	292,624	-	146,752	310,942	-	750,318	-	923,033
FABIANO	50029	1,733,113	-	186,111	81,000	74,632	341,743	-	146,752	310,942	-	799,437	-	933,676
TOTAL RESIDENCE HALLS		27,024,165	-	2,792,751	1,266,000	1,135,367	5,194,118	-	2,740,844	5,596,956	-	13,531,918	-	13,492,247
APARTMENTS														
KEWADIN	50021	-	-	-	-	-	-	-	4,592	-	-	4,592	-	(4,592)
NORTHWEST	50022	-	-	-	-	-	-	-	261,752	-	-	261,752	-	(261,752)
GRAD HSG	50023	1,082,951	-	191,729	133,000	114,370	439,099	-	202,397	362,932	-	1,004,428	-	78,523
TOTAL APARTMENTS		1,082,951	-	191,729	133,000	114,370	439,099	-	468,741	362,932	-	1,270,772	-	(187,821)
RESIDENTIAL RESTAURANTS														
CAREY	50032	5,839,445	-	64,846	302,439	27,743	395,028	1,298,807	131,303	2,620,468	-	4,445,606	-	1,393,839
MERRILL	50033	4,377,409	-	48,610	338,731	20,797	408,138	1,454,664	109,639	1,989,668	-	3,962,109	-	415,300
ROBINSON	50034	-	-	-	-	-	-	-	111,257	-	-	111,257	-	(111,257)
WOLDT	50035	10,953,466	-	121,636	568,584	52,038	742,258	2,441,757	193,327	4,239,584	-	7,616,926	-	3,336,540
TOTAL RESIDENTIAL RESTAURANTS		21,170,320	-	235,092	1,209,754	100,578	1,545,424	5,195,228	545,526	8,849,720	-	16,135,898	-	5,034,422
BOVEE UC														
BOOKSTORE	50042	5,987,000	-	507,982	165,500	257,014	930,496	4,250,000	-	429,000	-	5,609,496	-	377,504
BUILDING	50043	95,000	-	410,346	65,000	129,797	605,143	-	-	42,000	-	647,143	-	(552,143)
CENTRAL CARD	50045	60,000	-	59,450	22,000	28,052	109,502	-	-	224,800	-	334,302	-	(274,302)
SUBTOTAL		6,142,000	-	977,778	252,500	414,863	1,645,141	4,250,000	-	695,800	-	6,590,941	-	(448,941)

**CENTRAL MICHIGAN UNIVERSITY
2025-2026 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				
BOVEE UC FOOD SERVICE															
CATERING	50048	2,959,395	-	-	192,361	-	192,361	825,967	-	1,268,169	-	2,286,497	-	672,898	
CENTRAL EATS	50049	697,507	-	-	45,338	-	45,338	194,674	-	341,253	-	581,265	-	116,242	
EINSTEINS	50050	246,636	-	-	16,031	-	16,031	68,836	-	156,488	-	241,355	-	5,281	
SHAKE SMART	50051	150,232	-	-	9,765	-	9,765	41,930	-	116,981	-	168,676	-	(18,444)	
PONDER LIBRARY	50052	29,000	-	-	-	-	-	-	-	10,000	-	10,000	-	19,000	
BEVERAGE SERVICES	50053	36,263	-	-	2,357	-	2,357	10,121	-	14,860	-	27,338	-	8,925	
KESSELER MARKET/SUBWAY	50054	1,191,500	-	-	77,448	-	77,448	332,548	-	543,691	-	953,687	-	237,813	
PONDER HP	50055	7,000	-	-	-	-	-	-	-	1,000	-	1,000	-	6,000	
THE WOLDT MARKET	50057	1,472,052	-	-	95,683	-	95,683	410,850	-	658,660	-	1,165,193	-	306,859	
UC STARBUCKS	50059	663,367	-	-	43,119	-	43,119	185,146	-	327,263	-	555,528	-	107,839	
THE ROBINSON MARKET	50060	-	-	-	-	-	-	-	-	-	-	-	-	-	
WHICH WICH	50064	125,475	-	-	8,156	-	8,156	35,020	-	106,836	-	150,012	-	(24,537)	
CONCESSIONS	50076	368,612	-	-	23,960	-	23,960	102,880	-	206,473	-	333,313	-	35,299	
SUBTOTAL		7,947,039	-	-	514,218	-	514,218	2,207,972	-	3,751,674	-	6,473,864	-	1,473,175	
TOTAL BOVEE UC		14,089,039	-	977,778	766,718	414,863	2,159,359	6,457,972	-	4,447,474	-	13,064,805	-	1,024,234	
PRINTING SERVICES															
UNIVERSITY PRESS	50082	955,000	-	402,887	17,000	186,434	606,321	500,000	-	89,000	-	1,195,321	-	(240,321)	
PRINTING SERVICES SIGN SHOP	50087	575,000	-	-	162,456	-	162,456	80,000	-	64,600	-	307,056	-	267,944	
TOTAL PRINTING SERVICES		1,530,000	-	402,887	179,456	186,434	768,777	580,000	-	153,600	-	1,502,377	-	27,623	
POOLED INVESTMENT INCOME															
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
UNALLOCATED EXPENSES															
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	(8,740,488)	(8,740,488)	
INTER-FUND TRANSFER TO GF	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	6,355,847	-	6,355,847	-	(6,355,847)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	(1,773,770)	(1,773,770)	
MAINT REPLACEMENT & RENOV	74949	-	-	-	-	-	-	-	-	-	-	-	(1,500,000)	(1,500,000)	
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	6,355,847	-	6,355,847	(13,634,858)	(19,990,705)	
GRAND TOTAL		65,496,475	-	4,600,237	3,554,928	1,951,612	10,106,777	12,233,200	3,755,111	25,766,529	-	51,861,617	(13,634,858)	-	

CMU Connect

CMU Connect is an auxiliary center in the operating budget. The Connect budget for 2025-26 is built on the assumption that revenue and expenses will increase 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
2025-2026 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	9,749,135	-	-	-	-	-	-	-	-	-	(421,973)	9,327,162
PERSONNEL SERVICES	53100	-	-	221,478	94,081	78,560	394,119	-	-	-	394,119	-	(394,119)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	2,200	-	2,200	-	(2,200)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	8,889,580	-	8,889,580	-	(8,889,580)
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	31,263	-	31,263	-	(31,263)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)
GRAND TOTAL		9,749,135	-	221,478	94,081	78,560	394,119	-	8,933,043	-	9,327,162	(421,973)	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. Athletics receives general fund support of \$21,135,457 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 to student-athletes, and supplies and equipment-related expenses. About 44 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 2025-26 is set at \$7,331,913. Revenues, totaling \$8,428,789 received from ticket sales, game guarantees, fundraising, and other external sources support the additional operating needs of the athletic programs. The 2025-26 fiscal year expenditure budget totals \$29,564,246.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	250,000	-	-	309,638	40,000	-	68,749	418,387	-	55,000	-	473,387	-	(223,387)	
GENERAL FM & EQUIPMENT	55001	-	-	-	144,431	114,551	-	71,416	330,398	-	700,000	-	1,030,398	-	(1,030,398)	
NCAA PAYMENTS	55002	1,228,183	-	-	-	-	-	-	-	-	-	-	-	-	1,228,183	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	2,057,905	-	2,057,905	2,057,905	-	
STUDENT-ATHLETE SERVICES	55005	-	-	-	194,487	199,598	-	68,483	462,568	-	70,000	-	532,568	-	(532,568)	
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
IMG REVENUE	55007	500,000	-	-	-	-	-	-	-	-	5,000	-	5,000	-	495,000	
COMPLIANCE	55008	-	-	-	132,451	44,084	-	39,786	216,321	-	100,000	-	316,321	-	(316,321)	
ATHLETIC COMMUNICATIONS	55009	-	-	-	176,953	145,344	-	69,734	392,031	-	100,000	-	492,031	-	(492,031)	
MID AMERICAN CONFERENCE	55010	2,007,000	-	-	-	-	-	-	-	-	200,000	-	200,000	-	1,807,000	
ATHLETIC SPECIAL EVENTS	55015	35,000	-	-	-	10,000	-	-	10,000	-	-	-	10,000	-	25,000	
ATHLETICS-GENERAL	55020	146,000	-	-	593,950	352,600	-	218,773	1,165,323	-	225,260	-	1,390,583	11,745,639	10,501,056	
ATHLETIC TICKET TRADE	55023	682,606	-	-	-	99,036	-	-	99,036	-	25,000	-	124,036	-	558,570	
NUTRITION	55029	-	-	-	-	-	-	-	-	-	300,000	-	300,000	-	(300,000)	
EQUIPMENT & LOCKER ROOM	55035	-	-	-	64,901	41,084	-	28,885	134,870	-	55,000	-	189,870	-	(189,870)	
MULTIMEDIA	55049	-	-	-	57,573	131,955	-	18,745	208,273	-	110,000	-	318,273	-	(318,273)	
SPORTS MEDICINE	55050	-	-	-	503,698	123,627	-	167,200	794,525	-	200,000	-	994,525	-	(994,525)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	425,000	-	425,000	-	(425,000)	
MARKETING	55053	-	-	-	54,325	54,084	-	18,161	126,570	-	115,000	-	241,570	-	(241,570)	
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	100,000	-	100,000	-	(100,000)	
STRENGTH & COND. PROGRAM	55057	-	128,650	-	280,400	73,168	42,730	125,942	650,890	-	25,000	-	675,890	-	(675,890)	
PEP BAND	55059	-	-	-	-	18,000	-	-	18,000	-	-	-	18,000	-	(18,000)	
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	-	-	-	-	-	-	-	-	22,000	-	22,000	-	(7,000)	
DANCE TEAM	55065	-	-	-	-	13,456	-	-	13,456	-	-	-	13,456	-	(13,456)	
FOOTBALL PREMIUM	55067	30,000	-	-	-	-	-	-	-	-	80,000	-	80,000	-	(50,000)	
GUEST LOGE BOX	55068	25,000	-	-	-	-	-	-	-	-	20,000	-	20,000	-	5,000	
CHIPPEWA CLUB	55070	-	-	-	176,584	90,868	-	62,588	330,040	-	115,000	-	445,040	-	(445,040)	
GAME GUARANTEES	55071	3,475,000	-	-	-	-	-	-	-	-	390,000	-	390,000	-	3,085,000	
FOOTBALL	55075	-	1,143,017	-	606,020	702,914	332,159	133,713	2,917,823	-	1,600,000	-	4,517,823	-	(4,517,823)	
MEN'S BASKETBALL	55081	-	277,000	-	310,000	204,422	94,679	46,413	932,514	-	400,000	-	1,332,514	-	(1,332,514)	
BASEBALL	55082	-	194,035	64,062	-	-	95,796	-	353,893	-	285,000	-	638,893	-	(638,893)	
MENS TRACK & CROSS CO	55083	-	51,346	-	-	-	19,030	-	70,376	-	-	-	70,376	-	(70,376)	
MENS GOLF	55084	-	77,731	-	-	-	13,985	-	91,716	-	110,000	-	201,716	-	(201,716)	
WRESTLING	55085	-	136,389	40,000	-	-	67,263	-	243,652	-	130,000	-	373,652	-	(373,652)	
WOMEN'S BASKETBALL	55091	-	227,891	-	230,292	123,292	66,768	45,880	694,123	-	350,000	-	1,044,123	-	(1,044,123)	
WOMEN'S SOCCER	55092	-	176,466	-	-	-	66,091	-	242,557	-	144,000	-	386,557	-	(386,557)	
FIELD HOCKEY	55093	-	157,682	-	-	-	49,604	-	207,286	-	114,000	-	321,286	-	(321,286)	
GYMNASTICS	55094	-	200,558	-	-	-	71,308	-	271,866	-	130,000	-	401,866	-	(401,866)	
WOMEN'S GOLF	55095	-	70,890	-	-	-	20,134	-	91,024	-	110,000	-	201,024	-	(201,024)	
WOMEN'S LACROSSE	55096	-	161,124	-	-	-	49,955	-	211,079	-	147,000	-	358,079	-	(358,079)	
WOMENS TRACK & CROSS CO	55097	-	202,924	-	-	-	81,958	-	284,882	-	225,000	-	509,882	-	(509,882)	
VOLLEYBALL	55098	-	173,550	45,100	-	-	73,444	-	292,094	-	150,000	-	442,094	-	(442,094)	
SOFTBALL	55099	-	205,025	-	-	-	54,456	-	259,481	-	200,000	-	459,481	-	(459,481)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	7,331,913	-	7,331,913	7,331,913	-	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	66,349	-	66,349	-	(66,349)	
GRAND TOTAL		8,428,789	3,584,278	149,162	3,835,703	2,592,848	1,199,360	1,184,468	12,545,819	-	17,018,427	-	29,564,246	21,135,457	-	

General Fund Support	2025-2026
Reg/FT Faculty Salaries	3,733,440
Staff Salaries	3,835,703
Reg/FT Faculty Benefits	1,199,360
Staff Benefits	1,184,468
Supplies & Equipment	1,792,668
Debt Service	2,057,905
Scholarships	7,331,913
	21,135,457

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
2025-2026 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	942,237	215,000	363,362	248,411	242,303	1,069,076	-	133,492	-	1,202,568	260,331	-
UHS BEHAVIORIAL HEALTH SERVICES	1503000000	297,654	281,875	147,524	-	127,648	557,047	-	90,584	-	647,631	349,977	-
CLINICAL OPERATIONS	1518200000	313,247	-	202,381	9,467	91,921	303,769	-	47,676	-	351,445	38,198	-
GRAND TOTAL		1,553,138	496,875	713,267	257,878	461,872	1,929,892	-	271,752	-	2,201,644	648,506	-

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2025-26 expenditure budget totals \$6,608,890 as compared to \$6,442,510 in 2024-25. WCMU expects to generate \$5,400,390 in revenue and receives \$1,208,500 in general fund support. These figures include matching funds anticipated from the Corporation for Public Broadcasting. The total expenditure budget reflects a 2.58 percent increase compared to the 2024-25 operating budget.

**CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	-	-	-	-	-	-	-	-	-	-	785,000	785,000
MISCELLANEOUS	43305/43313	6,500	-	-	-	-	-	-	-	-	-	-	6,500
TOWER RENT	43313	93,679	-	-	-	-	-	-	-	-	-	-	93,679
CONTRIBUTIONS	9300011	1,606,000	-	-	-	-	-	-	-	-	-	-	1,606,000
MANAGEMENT & GENERAL	43350	-	-	52,500	64,721	12,381	129,602	-	184,948	-	314,550	-	(314,550)
FUNDRAISING	43351	-	-	80,892	101,199	40,345	222,436	-	212,150	-	434,586	-	(434,586)
BROADCASTING	43352	-	-	215,113	10,500	75,707	301,320	-	640,821	-	942,141	-	(942,141)
PROGRAMMING	43353	-	-	218,625	59,973	92,648	371,246	-	579,300	-	950,546	-	(950,546)
PROGRAM INFORMATION	43354	-	-	31,428	34,786	11,209	77,423	-	70,850	-	148,273	-	(148,273)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	7,000	-	7,000	-	(7,000)
CORP FOR PUBLIC BROADCASTING	69015	305,917	-	-	-	-	-	-	-	-	-	-	305,917
TOTAL RADIO		2,012,096	-	598,558	271,179	232,290	1,102,027	-	1,695,069	-	2,797,096	785,000	-
TELEVISION													
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	423,500	423,500
MISCELLANEOUS	43205/43213	3,500	-	-	-	-	-	-	-	-	-	-	3,500
TOWER RENT	43213	282,389	-	-	-	-	-	-	-	-	-	-	282,389
CONTRIBUTIONS	9300010	1,844,000	-	-	-	-	-	-	-	-	-	-	1,844,000
MANAGEMENT & GENERAL	43250	-	-	97,500	117,501	22,992	237,993	-	163,070	-	401,063	-	(401,063)
FUNDRAISING	43251	-	-	150,865	142,267	75,191	368,323	-	361,130	-	729,453	-	(729,453)
BROADCASTING	43252	-	-	323,726	19,500	126,565	469,791	-	520,748	-	990,539	-	(990,539)
PROGRAMMING	43253	-	-	315,605	-	133,114	448,719	-	908,612	-	1,357,331	-	(1,357,331)
PROGRAM INFORMATION & OUTREACH	43254	-	-	58,367	64,602	20,816	143,785	-	104,800	-	248,585	-	(248,585)
OUTREACH	43255	-	-	59,000	-	17,823	76,823	-	8,000	-	84,823	-	(84,823)
CORP FOR PUBLIC BROADCASTING	69005	1,258,405	-	-	-	-	-	-	-	-	-	-	1,258,405
TOTAL TELEVISION		3,388,294	-	1,005,063	343,870	396,501	1,745,434	-	2,066,360	-	3,811,794	423,500	-
GRAND TOTAL		5,400,390	-	1,603,621	615,049	628,791	2,847,461	-	3,761,429	-	6,608,890	1,208,500	-

Ticket Central & Events Center Operations

Ticket Central and Events Center Operations are classified as a subsidized auxiliary center in the operating budget. Both units are managed by Athletics. The 2025-26 budget includes general fund support of \$71,334. Events Center Operations is responsible for the daily oversight of the CMU Events Center. Events Center Operations coordinates scheduling, personnel, and events management. The general fund subsidy supports costs associated with operations for the CMU Events Center. In addition, a portion of this subsidy assists with the operational costs of managing the Ticket Central Box Office and provides support for campus wide ticket operations.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	-	-	15,500	-	15,500	-	99,297	-	114,797	19,797	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	45,000	-	45,000	-	6,537	-	51,537	51,537	-
GRAND TOTAL		95,000	-	-	60,500	-	60,500	-	105,834	-	166,334	71,334	-

University Events

University Events is classified as a subsidized auxiliary center in the operating budget. The 2025-26 University Events budget includes general fund support of \$255,019. University Events coordinates all aspects of activities offered at the university for non-athletic public performances. University Events functions as the contracting agent for the university for all public events as it relates to performing artists, speakers, and films. The department works with student organizations, university departments, and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental, and related billings of all University staging, chairs, and audio/video equipment.

CENTRAL MICHIGAN UNIVERSITY
2025-2026 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	-	250,836	302,299	83,499	636,634	-	198,385	-	835,019	255,019	-
GRAND TOTAL		580,000	-	250,836	302,299	83,499	636,634	-	198,385	-	835,019	255,019	-

University Recreation

University Recreation is classified as a subsidized auxiliary center in the operating budget. The 2025-26 University Recreation budget includes general fund support of \$1,045,005. 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
2025-2026 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													
UNIVERSITY RECREATION	50195/25201	238,497	47,297	584,453	216,267	315,485	1,163,502	-	120,000		1,283,502	1,045,005	-
GRAND TOTAL		238,497	47,297	584,453	216,267	315,485	1,163,502	-	120,000	-	1,283,502	1,045,005	-

SPECIFIC 2025-2026 REVENUE AND EXPENDITURE ITEMS TOTALING \$1,000,000 OR MORE OF CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2025-2026 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	31,500,000	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	1,268,006	Purchase of custodial services and supplies with Romanow Building Services for Dow Science Building, Greenhouse, Innovation & Online, Indoor Athletic Complex, Music Building, Library, Health Professions, Education & Human Services Building, Bioscience, and the Chippewa Championship Center.
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	6,500,000	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	1,425,000	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	1,200,000	Charter School Governance Consultant services agreement
15)	Physician Adjuster Payments	Various	21,758,003	Enhanced Medicaid payments to CMED affiliate provider groups.
16)	State of Michigan - IGT	Various	9,030,363	Local match payments to the State of Michigan in association with physician adjuster payments.
17)	University Pediatricians	Various	9,734,923	Enhanced Medicaid payments to CMED affiliate provider group.
18)	State of Michigan (UP) - IGT	Various	5,483,182	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	37,057,681	Inter-governmental (pass-through) transfers (from State to CMU) for enhanced Medicaid payments.
22)	Game Guarantees - Football	55071	2,600,000	Revenue from football games against the University of Michigan and Pittsburgh.
23)	Conference Distribution	55010	1,780,000	Mid-American Conference
TOTAL			<u>\$162,987,158</u>	

APPENDIX B**"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>	

APPENDIX C**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	3,545,413	Campus purchased natural gas. Multiple suppliers might be used for contract lengths not to exceed three (3) years.
3) 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.
4) Office Supplies	Various	1,100,000	Contract with Staples for office supplies.
5) 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.
6) Network Infrastructure Upgrade	Various	7,780,260	Multi-year agreement with Hewlett Packard Enterprise/HP Financial Services for network equipment and related implementation costs.
7) EAB Partnership	Various	1,300,000	EAB consulting services agreement
8) EAB Enrollment Partnership (Contract and Direct costs)	Various	2,110,989	EAB Enrollment Services consulting agreement
TOTAL		<u>\$30,886,626</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2025-26
<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	2025-26
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	1,439,000
CAMPUS	ANNUAL - CIVIL WORKS	1,365,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	897,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	1,999,000
	TOTAL DEFERRED MAINTENANCE	\$ 5,700,000