



CENTRAL
MICHIGAN UNIVERSITY



OPERATING BUDGET

2026-2027

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

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