



# Operating Budget

2017-2018

**Central Michigan University**  
**Consolidated Operating and Deferred Maintenance Budget**  
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## **Central Michigan University 2017-18 Consolidated Operating Budget Narrative**

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The operating budget process is designed to link strategic planning with operational planning and provide a perspective of the operating needs of the university. The annual planning process includes a review and update of the operating budget. The process takes into account current projections for enrollment, tuition, other revenue, and expenditures for the fiscal year. The planning cycle focuses on the next five years. Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled throughout the spring semester.

Upon completion of the review process, 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 follows. The operating budget includes planned revenue and expenditures for all university 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 components of the university.

The operating budget includes a number of schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 and 10 through 28 reflect the revenue and expenditure components by center.

The consolidated budget aggregates \$484,881,141 in total revenue and expenditures, yielding a zero gross margin for 2017-18.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	COMPUTING SUPPORT	PUBLIC BROADCASTING	TELECOM	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TOTAL
<b>REVENUES</b>												
TUITION, ROOM, & BOARD	277,884,838	-	-	55,392,697	-	-	-	-	-	-	-	333,277,535
STATE APPROPRIATIONS	85,624,700	-	-	-	-	-	-	-	-	-	-	85,624,700
DEPARTMENTAL & ACTIVITY REVENUE	12,657,434	-	2,629,000	21,471,593	7,398,209	-	388,690	-	978,786	1,048,405	635,189	47,207,306
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,808,290	-	-	3,469,493	9,054,000	-	-	-	14,331,783
<b>TOTAL REVENUES</b>	<b>378,966,972</b>	<b>-</b>	<b>2,629,000</b>	<b>79,272,580</b>	<b>7,398,209</b>	<b>-</b>	<b>3,858,183</b>	<b>9,054,000</b>	<b>978,786</b>	<b>1,048,405</b>	<b>635,189</b>	<b>483,841,324</b>
<b>EXPENDITURES</b>												
FACULTY & STAFF SALARIES	158,089,236	1,404,178	237,802	4,979,432	6,436,072	4,760,692	1,818,980	875,889	2,055,871	214,586	904,589	181,777,327
OTHER COMPENSATION	8,252,296	587,201	107,000	10,109,815	2,487,619	1,349,972	305,151	350,000	25,000	547,641	374,766	24,496,461
BENEFITS	73,970,412	654,892	153,953	3,189,343	2,680,174	2,071,125	842,295	445,926	893,007	105,389	417,161	85,423,677
COST OF GOODS SOLD	-	-	-	18,066,850	-	-	-	-	-	-	-	18,066,850
SUPPLIES, EQUIPMENT, & OVERHEAD	94,432,914	12,860,992	137,327	22,903,540	16,547,807	3,346,362	2,895,936	6,639,798	684,358	420,306	286,396	161,155,736
DEBT SERVICE	1,920,189	2,681,367	-	4,756,365	1,846,883	-	-	-	-	-	-	11,204,804
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	11,631,629	(18,188,630)	-	6,557,001	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>351,052,962</b>	<b>-</b>	<b>636,082</b>	<b>70,562,346</b>	<b>29,998,555</b>	<b>11,528,151</b>	<b>5,862,362</b>	<b>8,311,613</b>	<b>3,658,236</b>	<b>1,287,922</b>	<b>1,982,912</b>	<b>484,881,141</b>
<b>TRANSFERS</b>												
TRANSFERS IN / (OUT):												
SUBSIDIES	(38,920,729)	-	-	(1,787,369)	22,600,346	11,528,151	2,004,179	(742,387)	832,854	239,517	2,320,032	(1,925,406)
GENERAL FUND	11,006,719	-	(1,129,918)	(5,302,265)	-	-	-	-	1,846,596	-	(972,309)	5,448,823
CAPITAL BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
<b>TOTAL TRANSFERS</b>	<b>(27,914,010)</b>	<b>-</b>	<b>(1,992,918)</b>	<b>(8,710,234)</b>	<b>22,600,346</b>	<b>11,528,151</b>	<b>2,004,179</b>	<b>(742,387)</b>	<b>2,679,450</b>	<b>239,517</b>	<b>1,347,723</b>	<b>1,039,817</b>
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN		
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL			TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
<b>ACADEMIC CENTERS</b>																	
BUSINESS ADMINISTRATION	40,991,794	13,131,997	158,500	54,282,291	16,166,821	1,104,593	119,500	6,125,177	23,516,091	-	1,409,995	-	24,926,086	(29,356,205)	-		
COMMUNICATION & FINE ARTS	28,504,746	9,766,260	39,165	38,310,171	10,534,661	1,398,631	85,054	5,149,864	17,168,210	-	1,195,495	-	18,363,705	(19,946,466)	-		
EDUCATION & HUMAN SERVICES	35,728,132	12,251,428	162,410	48,141,970	11,011,155	2,023,011	-	5,368,207	18,402,373	-	1,362,086	-	19,764,459	(28,377,511)	-		
HEALTH PROFESSIONS	32,415,952	9,343,130	318,077	42,077,159	10,543,257	1,986,756	59,500	5,357,922	17,947,435	-	1,521,775	-	19,469,210	(22,607,949)	-		
HUMANITIES, SOCIAL & BEHAV SCIENCES	60,196,987	20,619,840	-	80,816,827	19,416,194	1,600,346	387,730	9,026,325	30,430,595	-	1,045,614	-	31,476,209	(49,340,618)	-		
MEDICINE	18,723,652	-	325,000	19,048,652	5,468,536	5,272,031	158,900	3,853,466	14,752,933	-	8,930,525	-	23,683,458	4,634,806	-		
SCIENCE & ENGINEERING	49,922,618	16,459,116	275,500	66,657,234	20,483,337	2,615,048	496,703	9,977,422	33,572,510	-	2,166,104	-	35,738,614	(30,918,620)	-		
<b>ACADEMIC CENTERS SUBTOTAL</b>	<b>266,483,881</b>	<b>81,571,771</b>	<b>1,278,652</b>	<b>349,334,304</b>	<b>93,623,961</b>	<b>16,000,416</b>	<b>1,307,387</b>	<b>44,858,383</b>	<b>155,790,147</b>	<b>-</b>	<b>17,631,594</b>	<b>-</b>	<b>173,421,741</b>	<b>(175,912,563)</b>	<b>-</b>		
<b>QUASI-ACADEMIC CENTERS</b>																	
PROVOST & MSA	10,561,782	3,340,561	-	13,902,343	1,785,546	520,630	87,138	528,697	2,922,011	-	752,792	-	3,674,803	(10,227,540)	-		
<b>QUASI-ACADEMIC CENTERS SUBTOTAL</b>	<b>10,561,782</b>	<b>3,340,561</b>	<b>-</b>	<b>13,902,343</b>	<b>1,785,546</b>	<b>520,630</b>	<b>87,138</b>	<b>528,697</b>	<b>2,922,011</b>	<b>-</b>	<b>752,792</b>	<b>-</b>	<b>3,674,803</b>	<b>(10,227,540)</b>	<b>-</b>		
<b>ACADEMIC &amp; QUASI-ACADEMIC CENTERS TOTAL</b>	<b>277,045,663</b>	<b>84,912,332</b>	<b>1,278,652</b>	<b>363,236,647</b>	<b>95,409,507</b>	<b>16,521,046</b>	<b>1,394,525</b>	<b>45,387,080</b>	<b>158,712,158</b>	<b>-</b>	<b>18,384,386</b>	<b>-</b>	<b>177,096,544</b>	<b>(186,140,103)</b>	<b>-</b>		
<b>SERVICE CENTERS</b>																	
ACADEMIC ADMINISTRATION	-	208,874	598,809	807,683	49,000	8,803,981	1,410,347	4,153,909	14,417,237	-	3,250,565	-	17,667,802	16,860,119	-		
CHARTER SCHOOLS	-	-	6,206,460	6,206,460	-	-	3,859,286	-	3,859,286	-	2,164,463	682,711	6,706,460	500,000	-		
INSTITUTIONAL DIVERSITY	-	227,696	-	227,696	46,396	582,353	4,716	290,214	923,679	-	461,839	-	1,385,518	1,157,822	-		
LIBRARY	46,242	17,739	73,700	137,681	1,246,825	2,171,859	283,737	1,610,751	5,313,172	-	4,669,899	-	9,983,071	9,845,390	-		
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,753,897	1,330,901	56,778	1,953,122	5,094,698	-	1,299,326	-	6,394,024	6,304,024	-		
ENROLLMENT & STUDENT SERVICES	792,933	258,059	2,135,700	3,186,692	446,800	9,625,264	525,019	5,138,025	15,735,108	-	4,795,191	-	20,530,299	17,343,607	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-		
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,278,030	274,595	3,024,413	8,577,038	-	14,643,461	-	23,220,499	22,689,289	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,133,392	99,875	1,008,874	3,242,141	-	393,378	-	3,635,519	3,442,719	-		
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,022,219	22,323	2,141,215	6,185,757	-	3,326,064	-	9,511,821	8,256,827	-		
HUMAN RESOURCES	-	-	-	-	-	1,661,514	7,800	761,550	2,430,864	-	160,511	-	2,591,375	2,591,375	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	373,361	-	114,402	487,763	-	103,509	-	591,272	591,272	-		
PRESIDENT'S OFFICE	-	-	-	-	-	3,820,925	42,341	1,619,492	5,482,758	-	7,225,097	-	12,707,855	12,707,855	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,711,966	220,954	1,321,486	4,254,406	-	681,363	-	4,935,769	4,935,769	-		
CENTRAL ADMINISTRATION	-	-	3,095,109	3,095,109	-	100,000	50,000	5,445,879	5,595,879	-	13,349,540	(8,832,989)	10,112,430	7,017,321	-		
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,404,178	587,201	654,892	2,646,271	-	(2,646,271)	-	-	-	-		
<b>SERVICE CENTERS SUBTOTAL</b>	<b>839,175</b>	<b>712,368</b>	<b>14,178,782</b>	<b>15,730,325</b>	<b>3,542,918</b>	<b>44,019,943</b>	<b>7,444,972</b>	<b>29,238,224</b>	<b>84,246,057</b>	<b>-</b>	<b>97,860,639</b>	<b>(8,150,278)</b>	<b>173,956,418</b>	<b>158,226,093</b>	<b>-</b>		
<b>AUXILIARY CENTERS</b>																	
PARKING SERVICES	-	-	2,629,000	2,629,000	-	237,802	107,000	153,953	498,755	-	137,327	-	636,082	(1,992,918)	-		
RESIDENCES & AUXILIARY SERVICES	-	-	79,272,580	79,272,580	-	4,979,432	10,109,815	3,189,343	18,278,590	18,066,850	29,088,799	5,128,107	70,562,346	(8,710,234)	-		
<b>AUXILIARY CENTERS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>81,901,580</b>	<b>81,901,580</b>	<b>-</b>	<b>5,217,234</b>	<b>10,216,815</b>	<b>3,343,296</b>	<b>18,777,345</b>	<b>18,066,850</b>	<b>29,226,126</b>	<b>5,128,107</b>	<b>71,198,428</b>	<b>(10,703,152)</b>	<b>-</b>		
<b>SUBSIDIZED AUXILIARY CENTERS</b>																	
ATHLETICS	-	-	7,398,209	7,398,209	3,429,162	3,006,910	2,487,619	2,680,174	11,603,865	-	15,899,622	2,495,068	29,998,555	22,600,346	-		
COMPUTING SUPPORT	-	-	-	-	-	4,760,692	1,349,972	2,071,125	8,181,789	-	3,346,362	-	11,528,151	11,528,151	-		
PUBLIC BROADCASTING	-	-	3,858,183	3,858,183	-	1,818,980	305,151	842,295	2,966,426	-	2,895,936	-	5,862,362	2,004,179	-		
TELECOM	-	-	9,054,000	9,054,000	-	875,889	350,000	445,926	1,671,815	-	6,368,837	270,961	8,311,613	(742,387)	-		
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	978,786	978,786	1,143,019	912,852	25,000	893,007	2,973,878	-	441,725	242,633	3,658,236	2,679,450	-		
EVENTS & CONFERENCE SERVICES	-	-	1,048,405	1,048,405	-	214,586	547,641	105,389	867,616	-	420,306	-	1,287,922	239,517	-		
UNIVERSITY RECREATION	-	-	635,189	635,189	69,554	835,035	374,766	417,161	1,696,516	-	286,396	-	1,982,912	1,347,723	-		
<b>SUBSIDIZED AUXILIARY CENTERS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>22,972,772</b>	<b>22,972,772</b>	<b>4,641,735</b>	<b>12,424,944</b>	<b>5,440,149</b>	<b>7,455,077</b>	<b>29,961,905</b>	<b>-</b>	<b>29,659,184</b>	<b>3,008,662</b>	<b>62,629,751</b>	<b>39,656,979</b>	<b>-</b>		
<b>GRAND TOTALS</b>	<b>277,884,838</b>	<b>85,624,700</b>	<b>120,331,786</b>	<b>483,841,324</b>	<b>103,594,160</b>	<b>78,183,167</b>	<b>24,496,461</b>	<b>85,423,677</b>	<b>291,697,465</b>	<b>18,066,850</b>	<b>175,130,335</b>	<b>(13,509)</b>	<b>484,881,141</b>	<b>1,039,817</b>	<b>-</b>		

## General Fund Budget

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### **REVENUE**

The \$389,973,691 budgeted revenue for 2017-18 is a 1.7 percent decrease over the 2016-17 budget. 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. 11-28).

### **Net State Appropriations**

The 2017-18 State appropriation allocation increased 2 percent from the fiscal year 2016-17 allocation. This results in an approved total appropriation for 2017-18 of \$85,654,400, including a portion specifically designated for the Saginaw Chippewa Tribal College. CMU transfers \$29,700 annually to the Saginaw Chippewa Tribal College. After this transfer, the university will receive \$85,624,700.

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

### **Tuition and Fees – General Fund**

This budget reflects an annual average 2.96 percent increase in tuition from the 2016-17 new student, on-campus, undergraduate tuition rates. Overall, CMU undergraduate tuition rates are in the upper quartile for the 15 public state universities.

Graduate in-state tuition rates reflect a 4.93 percent increase. Doctoral in-state tuition rates reflect a 4.94 percent increase. The approved increases bring CMU's graduate and doctoral rates closer to the median graduate/doctoral tuition rates for the 15 public state universities. There was no increase in out-of-state undergraduate, a 3.79 percent increase for graduate and a 3.75 percent increase for doctoral tuition rates.

The tuition revenue is based on an estimated 5.7 percent decrease in total semester credit hours from the original budget for 2016-17. The University's projection for the 2016-17 original budget was 624,026 credit hours. The actual 2016-17 credit hours were 599,902. The 2017-18 estimated revenue is based on the projected 2017-18 credit hours of 588,318. The projected fall 2017 headcount is 18,302 compared to an actual fall 2016 headcount of 18,937.

Tuition primarily funds individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center.

Under the RCM financial model, all tuition revenue is earned by the academic departments responsible for each course and is distributed directly to these units. The academic department is also responsible for direct costs associated with each course. The deans in each college are ultimately responsible for determining how resources are allocated in their colleges. They have the authority to redistribute resources based on the strategic priorities of the colleges.

On the following page are tables outlining the approved tuition rates for undergraduates, graduates, Michigan residents and non-residents, as well as a table showing the change in cost for a full-time undergraduate Michigan resident for tuition.

The incoming residence hall student's room and board rates increased 3.5 percent for 2017-18 from \$9,406 to \$9,736 with an unlimited meal plan. The incoming full-time Michigan undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a 3.2 percent increase in the total cost of tuition and room and board compared to the 2017-18 rates.

### **Investment Income**

For the 2017-18 budget the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating budget.

### **Department and Activity Revenue**

Revenue is attributed to the budget center that earns it. The 2016-17 other departmental revenue budget was \$15,350,902. This same category increased by 0.7 percent for 2017-18 to a total of \$15,457,434.

## FY 2017-2018 Changes in Tuition Rates

<b>Undergraduate Tuition Rate Schedule On Campus</b>			
	2017-2018 Rate	2016-2017 Rate	Percent Change
Undergraduate - MI Resident	\$417	\$405	2.96%
Undergraduate - Out of State Resident	\$789	\$789	0.00%

<b>Residential Hall Rates - Based on a 19-Meal Plan</b>				
	2017-2018	2016-2017	Amount Change	Percent Change
Res. Hall Unlimited Meal Plan	\$9,736	\$9,406	\$330	3.51%

<b>Undergraduate Tuition &amp; Fees Comparison - MI Resident Based on HEIDI Reporting by Class Level</b>				
	2017-2018 Rate	2016-2017 Rate	Amount Change	Percent Change
Tuition	\$12,510	\$12,150	\$360	2.96%
Mandatory Fees	\$0	\$0	\$0	0.00%
Total Tuition & Mandatory Fees	\$12,510	\$12,150	\$360	2.96%

<b>Masters/Specialist &amp; Doctoral Rates</b>				
	2017-2018 Rate	2016-2017 Rate	Amount Change	Percent Change
Masters/Specialist - Resident	\$575	\$548	\$27	4.93%
Doctoral - Resident	\$658	\$627	\$31	4.94%
Masters/Specialist - Out of State Resident	\$850	\$819	\$31	3.79%
Doctoral - Out of State Resident	\$940	\$906	\$34	3.75%

## 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

A number of issues will impact numerous functional expenditure categories in the 2017-18 fiscal year budgets:

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

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

2. The supplies & equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category covers expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the individual department level. Benefit budgets are zero-based for all filled positions. 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 2017-18 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,040.820
Soft Funded Positions	<u>177.781</u>
<b>Total Staff</b>	<b><u>1,218.601</u></b>

The number of budgeted general fund staff positions has decreased by 47.37 FTE, a 4.35 percent decrease from the 2016-17 original budgeted level of 1,088.188 FTE. Soft funded positions increased by 13.50 FTE for an overall decrease of 33.87 FTE. Account directors, through the use of their departmental resources, create soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases.

**Faculty Positions**

The 2017-18 general fund budget includes 770 regular and medical faculty positions.

As of June 2017, 29 new regular and medical faculty have been hired to begin in 2017, and 40 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular and medical faculty this fall is projected at 710, a net decrease of 16 from the 2016-17 fiscal year and 1 from 2015-16. Effective with the 2014-15 fiscal year, all medical faculty were included in this category. Fiscal year equated students (FYES) has been trending down from the 2014-15 levels and is projected to continue to decline in 2017-18. In order to maintain a consistent faculty/student ratio, it is anticipated that faculty FTE will follow a similar trend.

<b>Regular &amp; Medical Faculty</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Total Positions	776	800	814	796	770
Filled Positions	706	715	711	726	710
<b>Faculty Plan FTE</b>	<b>795.52</b>	<b>822.90</b>	<b>839.40</b>	<b>822.06</b>	<b>794.84</b>
<b>Total FYES – Fall</b>	<b>22,226</b>	<b>22,603</b>	<b>21,939</b>	<b>21,134*</b>	<b>20,761*</b>

\*Estimate from Office of Institutional Research.

The number of faculty FTE (full-time equivalent) employed by CMU during 2016-17 was 1170.46. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2016-17 faculty FTE decreased 5.26 FTE over the 2015-16 FTE.

<b>Faculty Employed FTE</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Regular & Medical Faculty	709.90	712.17	770.11	779.70	764.54	766.65
Fixed-Term Faculty & Postdoctoral Researchers	377.30	369.43	376.00	400.81	411.18	403.81
<b>Total Employed FTE</b>	<b>1087.20</b>	<b>1081.60</b>	<b>1146.11</b>	<b>1180.51</b>	<b>1175.72</b>	<b>1170.46</b>

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN		
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
<b>ACADEMIC CENTERS</b>																	
BUSINESS ADMINISTRATION	40,991,794	13,131,997	158,500	54,282,291	16,166,821	1,104,593	119,500	6,125,177	23,516,091	-	1,409,995	-	24,926,086	(29,356,205)	-		
COMMUNICATION & FINE ARTS	28,504,746	9,766,260	39,165	38,310,171	10,534,661	1,398,631	85,054	5,149,864	17,168,210	-	1,195,495	-	18,363,705	(19,946,466)	-		
EDUCATION & HUMAN SERVICES	35,728,132	12,251,428	162,410	48,141,970	11,011,155	2,023,011	-	5,368,207	18,402,373	-	1,362,086	-	19,764,459	(28,377,511)	-		
HEALTH PROFESSIONS	32,415,952	9,343,130	318,077	42,077,159	10,543,257	1,986,756	59,500	5,357,922	17,947,435	-	1,521,775	-	19,469,210	(22,607,949)	-		
HUMANITIES, SOCIAL & BEHAV SCIENCES	60,196,987	20,619,840	-	80,816,827	19,416,194	1,600,346	387,730	9,026,325	30,430,595	-	1,045,614	-	31,476,209	(49,340,618)	-		
MEDICINE	18,723,652	-	325,000	19,048,652	5,468,536	5,272,031	158,900	3,853,466	14,752,933	-	8,930,525	-	23,683,458	4,634,806	-		
SCIENCE & ENGINEERING	49,922,618	16,459,116	275,500	66,657,234	20,483,337	2,615,048	496,703	9,977,422	33,572,510	-	2,166,104	-	35,738,614	(30,918,620)	-		
<b>ACADEMIC CENTERS SUBTOTAL</b>	<b>266,483,881</b>	<b>81,571,771</b>	<b>1,278,652</b>	<b>349,334,304</b>	<b>93,623,961</b>	<b>16,000,416</b>	<b>1,307,387</b>	<b>44,858,383</b>	<b>155,790,147</b>	<b>-</b>	<b>17,631,594</b>	<b>-</b>	<b>173,421,741</b>	<b>(175,912,563)</b>	<b>-</b>		
<b>QUASI-ACADEMIC CENTERS</b>																	
PROVOST & MSA	10,561,782	3,340,561	-	13,902,343	1,785,546	520,630	87,138	528,697	2,922,011	-	752,792	-	3,674,803	(10,227,540)	-		
<b>QUASI-ACADEMIC CENTERS SUBTOTAL</b>	<b>10,561,782</b>	<b>3,340,561</b>	<b>-</b>	<b>13,902,343</b>	<b>1,785,546</b>	<b>520,630</b>	<b>87,138</b>	<b>528,697</b>	<b>2,922,011</b>	<b>-</b>	<b>752,792</b>	<b>-</b>	<b>3,674,803</b>	<b>(10,227,540)</b>	<b>-</b>		
<b>ACADEMIC &amp; QUASI-ACADEMIC CENTERS TOTAL</b>	<b>277,045,663</b>	<b>84,912,332</b>	<b>1,278,652</b>	<b>363,236,647</b>	<b>95,409,507</b>	<b>16,521,046</b>	<b>1,394,525</b>	<b>45,387,080</b>	<b>158,712,158</b>	<b>-</b>	<b>18,384,386</b>	<b>-</b>	<b>177,096,544</b>	<b>(186,140,103)</b>	<b>-</b>		
<b>SERVICE CENTERS</b>																	
ACADEMIC ADMINISTRATION	-	208,874	598,809	807,683	49,000	8,803,981	1,410,347	4,153,909	14,417,237	-	3,250,565	-	17,667,802	16,860,119	-		
CHARTER SCHOOLS	-	-	6,206,460	6,206,460	-	-	3,859,286	-	3,859,286	-	2,164,463	682,711	6,706,460	500,000	-		
INSTITUTIONAL DIVERSITY	-	227,696	-	227,696	46,396	582,353	4,716	290,214	923,679	-	461,839	-	1,385,518	1,157,822	-		
LIBRARY	46,242	17,739	73,700	137,681	1,246,825	2,171,859	283,737	1,610,751	5,313,172	-	4,669,899	-	9,983,071	9,845,390	-		
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,753,897	1,330,901	56,778	1,953,122	5,094,698	-	1,299,326	-	6,394,024	6,304,024	-		
ENROLLMENT & STUDENT SERVICES	792,933	258,059	2,135,700	3,186,692	446,800	9,625,264	525,019	5,138,025	15,735,108	-	4,795,191	-	20,530,299	17,343,607	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-		
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,278,030	274,595	3,024,413	8,577,038	-	14,643,461	-	23,220,499	22,689,289	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,133,392	99,875	1,008,874	3,242,141	-	393,378	-	3,635,519	3,442,719	-		
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,022,219	22,323	2,141,215	6,185,757	-	3,326,064	-	9,511,821	8,256,827	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	373,361	-	114,402	487,763	-	103,509	-	591,272	591,272	-		
HUMAN RESOURCES	-	-	-	-	-	1,661,514	7,800	761,550	2,430,864	-	160,511	-	2,591,375	2,591,375	-		
PRESIDENT'S OFFICE	-	-	-	-	-	3,820,925	42,341	1,619,492	5,482,758	-	7,225,097	-	12,707,855	12,707,855	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,711,966	220,954	1,321,486	4,254,406	-	681,363	-	4,935,769	4,935,769	-		
CENTRAL ADMINISTRATION	-	-	3,095,109	3,095,109	-	100,000	50,000	5,445,879	5,595,879	-	13,349,540	(8,832,989)	10,112,430	7,017,321	-		
<b>SERVICE CENTERS SUBTOTAL</b>	<b>839,175</b>	<b>712,368</b>	<b>14,178,782</b>	<b>15,730,325</b>	<b>3,542,918</b>	<b>42,615,765</b>	<b>6,857,771</b>	<b>28,583,332</b>	<b>81,599,786</b>	<b>-</b>	<b>100,506,910</b>	<b>(8,150,278)</b>	<b>173,956,418</b>	<b>158,226,093</b>	<b>-</b>		
<b>SUBSIDIZED AUXILIARY CENTERS</b>																	
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	22,600,346	-	22,600,346	22,600,346	-		
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	10,861,190	-	10,861,190	10,861,190	-		
PUBLIC BROADCASTING SUBSIDY	-	-	-	-	-	-	-	-	-	-	2,004,179	-	2,004,179	2,004,179	-		
TELECOM SUBSIDY	-	-	-	-	-	-	-	-	-	-	62,611	-	62,611	62,611	-		
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	832,854	-	832,854	832,854	-		
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	239,517	-	239,517	239,517	-		
UNIVERSITY RECREATION	-	-	-	-	-	-	-	-	-	-	2,320,032	-	2,320,032	2,320,032	-		
<b>SUBSIDIZED AUXILIARY CENTERS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,920,729</b>	<b>-</b>	<b>38,920,729</b>	<b>38,920,729</b>	<b>-</b>		
<b>GENERAL FUND TOTAL</b>	<b>277,884,838</b>	<b>85,624,700</b>	<b>15,457,434</b>	<b>378,966,972</b>	<b>98,952,425</b>	<b>59,136,811</b>	<b>8,252,296</b>	<b>73,970,412</b>	<b>240,311,944</b>	<b>-</b>	<b>157,812,025</b>	<b>(8,150,278)</b>	<b>389,973,691</b>	<b>11,006,719</b>	<b>-</b>		

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>ACADEMIC DIVISION</b>																	
<b>ACADEMIC CENTERS</b>																	
<b><u>BUSINESS ADMINISTRATION</u></b>																	
ACCOUNTING	21200	4,099,456	1,347,853	20,775	5,468,084	2,164,883	42,120	5,000	795,969	3,007,972	-	40,000	-	3,047,972	(2,420,112)	-	
ACCOUNTING - GC	31200	559,009	255,639	-	814,648	93,650	-	-	10,740	104,390	-	960	-	105,350	(709,298)	-	
ECONOMICS	21210	4,730,812	1,345,299	-	6,076,111	1,987,156	40,518	5,000	831,355	2,864,029	-	42,500	-	2,906,529	(3,169,582)	-	
ECONOMICS - GC	31210	316,337	148,493	-	464,830	62,630	-	-	6,990	69,620	-	12,420	-	82,040	(382,790)	-	
ENTREPRENEURSHIP DEPARTMENT	21211	1,497,819	429,306	-	1,927,125	570,522	39,166	5,000	238,240	852,928	-	30,500	-	883,428	(1,043,697)	-	
ENTREPRENEURSHIP - GC	31211	346,350	87,214	-	433,564	54,830	-	-	5,510	60,340	-	510	-	60,850	(372,714)	-	
BUSINESS TUITION REVENUE	21212	12,650	1,108,384	96,000	1,217,034	-	-	-	-	-	-	-	-	-	(1,217,034)	-	
BUSINESS - GC	31212	455,065	63,518	-	518,583	90,340	-	-	10,200	100,540	-	10,120	-	110,660	(407,923)	-	
MBA TUITION REVENUE	21213	-	124,482	-	124,482	-	-	-	-	-	-	-	-	-	(124,482)	-	
MBA - GC	31213	877,767	178,908	-	1,056,675	288,280	-	-	85,430	373,710	-	36,750	-	410,460	(646,215)	-	
ISABELLA BANK INSTITUTE ENTREPRENEURSH	21220	-	-	-	-	-	38,605	-	24,414	63,019	-	37,500	-	100,519	100,519	-	
BUSINESS INFO SYSTEMS	21230	8,122,267	1,844,797	41,725	10,008,789	3,179,194	36,400	2,500	1,109,625	4,327,719	-	42,500	-	4,370,219	(5,638,570)	-	
BUSINESS INFO SYSTEMS - GC	31230	1,164,380	284,890	-	1,449,270	201,850	-	-	30,730	232,580	-	8,830	-	241,410	(1,207,860)	-	
MANAGEMENT	21240	4,190,363	1,178,710	-	5,369,073	2,027,626	43,493	5,000	857,872	2,933,991	-	40,000	-	2,973,991	(2,395,082)	-	
MANAGEMENT - GC	31240	2,302,555	825,912	-	3,128,467	343,110	-	-	40,940	384,050	-	22,290	-	406,340	(2,722,127)	-	
MARKETING & HOSP SERVICES	21250	5,783,360	1,848,336	-	7,631,696	2,615,143	35,755	5,000	963,238	3,619,136	-	42,500	-	3,661,636	(3,970,060)	-	
MARKETING & HOSP SERVICES - GC	31250	879,930	303,703	-	1,183,633	113,950	-	-	11,630	125,580	-	10,810	-	136,390	(1,047,243)	-	
FINANCE & LAW	21280	5,077,503	1,584,141	-	6,661,644	2,264,277	35,984	5,000	806,046	3,111,307	-	42,500	-	3,153,807	(3,507,837)	-	
FINANCE & LAW - GC	31280	576,171	172,412	-	748,583	94,380	-	-	11,040	105,420	-	430	-	105,850	(642,733)	-	
TECHNOLOGY SERVICES	24420	-	-	-	-	-	-	10,500	-	10,500	-	125,000	-	135,500	135,500	-	
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	646,735	10,500	213,826	871,061	-	75,000	-	946,061	946,061	-	
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	28,600	10,500	16,069	55,169	-	631,375	-	686,544	686,544	-	
STUDENT SERVICES - CBA	24634	-	-	-	-	-	117,217	10,500	50,063	177,780	-	37,500	-	215,280	215,280	-	
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	15,000	-	45,000	5,250	65,250	-	45,000	-	110,250	110,250	-	
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
<b>BUSINESS ADMINISTRATION SUBTOTAL</b>		<b>40,991,794</b>	<b>13,131,997</b>	<b>158,500</b>	<b>54,282,291</b>	<b>16,166,821</b>	<b>1,104,593</b>	<b>119,500</b>	<b>6,125,177</b>	<b>23,516,091</b>	<b>-</b>	<b>1,409,995</b>	<b>-</b>	<b>24,926,086</b>	<b>(29,356,205)</b>	<b>-</b>	
<b><u>COMMUNICATION &amp; FINE ARTS</u></b>																	
ART	21602	3,218,477	1,168,811	-	4,387,288	1,392,486	127,510	10,000	661,769	2,191,765	-	64,256	-	2,256,021	(2,131,267)	-	
ART - GC	31602	475,152	184,641	-	659,793	52,800	-	-	5,840	58,640	-	-	-	58,640	(601,153)	-	
BROADCAST & CINEMATIC ART	21603	4,456,508	1,466,467	-	5,922,975	1,306,926	165,688	-	670,095	2,142,709	-	90,598	-	2,233,307	(3,689,668)	-	
BROADCAST & CINEMATIC ART - GC	31603	177,993	39,240	-	217,233	21,330	-	-	3,730	25,060	-	-	-	25,060	(192,173)	-	
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
IPR CURRICULUM	21620	235,212	89,185	-	324,397	34,675	-	-	12,430	47,105	-	5,000	-	52,105	(272,292)	-	
CCFA TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
MEDIA DESIGN PROD & TECH	21622	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-	
MEDIA, DESIGN & PRODUCTION - GC	31622	25,020	5,823	-	30,843	4,410	-	-	1,060	5,470	-	-	-	5,470	(25,373)	-	
JOURNALISM	21638	4,493,429	1,397,574	-	5,891,003	1,346,984	44,866	10,000	599,680	2,001,530	-	52,809	-	2,054,339	(3,836,664)	-	
JOURNALISM - GC	31638	540,630	217,699	-	758,329	56,000	-	-	6,960	62,960	-	110	-	63,070	(695,259)	-	
MUSIC EVENTS	21646	-	-	-	-	-	-	10,863	-	10,863	-	26,363	-	37,226	37,226	-	
MUSIC	21647	4,102,020	1,528,283	39,165	5,669,468	3,296,287	281,513	22,470	1,601,004	5,201,274	-	53,378	-	5,254,652	(414,816)	-	
MUSIC - GC	31647	405,946	137,070	-	543,016	62,500	-	-	16,390	78,890	-	1,600	-	80,490	(462,526)	-	
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	30,800	-	30,800	30,800	-	
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
COMMUNICATION & DRAMATIC ARTS	21670	8,434,016	2,787,259	-	11,221,275	2,562,183	183,587	23,721	1,233,296	4,002,787	-	47,000	-	4,049,787	(7,171,488)	-
COMMUNICATION & DRAMATIC ARTS - GC	31670	1,940,343	744,208	-	2,684,551	308,080	-	-	40,760	348,840	-	31,350	-	380,190	(2,304,361)	-
COMMUNICATION & DRAMATIC ACTIVITY	21671	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
CCFA DEVELOPMENT	24666	-	-	-	-	-	18,616	-	13,602	32,218	-	20,000	-	52,218	52,218	-
DEAN-COMMUNICATION & FINE ARTS	24667	-	-	-	-	90,000	576,851	8,000	283,248	958,099	0,000	50,000	-	1,008,099	1,008,099	-
COMMUNICATION & FINE ARTS PROG	24668	-	-	-	-	-	-	-	-	-	-	366,231	-	366,231	366,231	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
<b>COMMUNICATION &amp; FINE ARTS SUBTOTAL</b>		<b>28,504,746</b>	<b>9,766,260</b>	<b>39,165</b>	<b>38,310,171</b>	<b>10,534,661</b>	<b>1,398,631</b>	<b>85,054</b>	<b>5,149,864</b>	<b>17,168,210</b>	<b>-</b>	<b>1,195,495</b>	<b>-</b>	<b>18,363,705</b>	<b>(19,946,466)</b>	<b>-</b>
<b>EDUCATION &amp; HUMAN SERVICES</b>																
TEACHER ED & PROF DEVEL	21300	4,198,204	1,950,646	16,410	6,165,260	2,343,584	57,918	-	1,040,950	3,442,452	-	57,000	-	3,499,452	(2,665,808)	-
TEACHER ED & PROF DEVEL - GC	31300	3,579,121	1,237,345	-	4,816,466	375,360	-	-	67,120	442,480	-	22,080	-	464,560	(4,351,906)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	215,256	-	128,398	343,654	-	130,000	-	473,654	473,654	-
COUNSELING & SPEC EDUC	21340	2,049,394	882,577	4,000	2,935,971	1,275,057	46,436	-	581,845	1,903,338	-	36,000	-	1,939,338	(996,633)	-
COUNSELING & SPEC EDUC - GC	31340	1,390,395	387,020	-	1,777,415	188,040	-	-	23,120	211,160	-	38,480	-	249,640	(1,527,775)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	684,181	155,122	-	839,303	1,119,915	49,858	-	532,228	1,702,001	-	36,000	-	1,738,001	898,698	-
EDUCATIONAL LDRSHIP - GC	31350	2,159,156	540,261	-	2,699,417	306,080	-	-	44,960	351,040	-	26,270	-	377,310	(2,322,107)	-
HUMAN ENVIRONMENTAL STUDIES	21360	12,298,344	3,828,895	100,000	16,227,239	3,748,756	296,563	-	1,712,197	5,757,516	-	57,000	-	5,814,516	(10,412,723)	-
HUMAN ENVIRONMENTAL STUDIES - GC	31360	3,106,483	880,024	-	3,986,507	465,440	-	-	59,580	525,020	-	1,030	-	526,050	(3,460,457)	-
REC PARKS & LEISURE SERV	21391	5,366,267	1,903,702	42,000	7,311,969	1,117,953	146,598	-	580,412	1,844,963	-	57,000	-	1,901,963	(5,410,006)	-
REC PARKS & LEISURE SERV - GC	31391	896,587	485,836	-	1,382,423	70,970	-	-	10,140	81,110	-	1,040	-	82,150	(1,300,273)	-
DEVELOPMENT OFFICER-EDUCATION & HUMAN	24635	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	577,281	-	228,378	805,659	-	130,000	-	935,659	935,659	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	643,686	-	643,686	643,686	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
DISNEY PROGRAM	24670	-	-	-	-	-	46,280	-	19,145	65,425	-	31,500	-	96,925	96,925	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	334,621	-	194,656	529,277	-	-	-	529,277	529,277	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	252,200	-	145,078	397,278	-	45,000	-	442,278	442,278	-
<b>EDUCATION &amp; HUMAN SERVICES SUBTOTAL</b>		<b>35,728,132</b>	<b>12,251,428</b>	<b>162,410</b>	<b>48,141,970</b>	<b>11,011,155</b>	<b>2,023,011</b>	<b>-</b>	<b>5,368,207</b>	<b>18,402,373</b>	<b>-</b>	<b>1,362,086</b>	<b>-</b>	<b>19,764,459</b>	<b>(28,377,511)</b>	<b>-</b>
<b>HEALTH PROFESSIONS</b>																
SCHOOL OF HEALTH SCIENCES	21810	10,376,194	3,121,418	105,218	13,602,830	2,909,959	149,266	23,000	1,406,733	4,488,958	-	163,867	-	4,652,825	(8,950,005)	-
SCHOOL OF HEALTH SCIENCES - GC	31810	2,452,705	890,416	-	3,343,121	347,890	-	-	51,406	399,296	-	32,406	-	431,702	(2,911,419)	-
ATHLETIC TRAINING PROGRAM	21820	702,882	243,276	5,249	951,407	484,299	22,063	2,000	223,668	732,030	-	25,741	-	757,771	(193,636)	-
PHYSICIAN'S ASSISTANT	21830	2,482,154	654,307	42,789	3,179,250	958,835	102,289	5,000	386,352	1,452,476	-	130,255	-	1,582,731	(1,596,519)	-
PHYSICAL THERAPY PROGRAM	21840	4,435,812	780,447	58,696	5,274,955	1,583,323	60,299	4,000	669,377	2,316,999	-	270,552	-	2,587,551	(2,687,404)	-
HPB EQUIP REPAIR & REPLACEMENT	21849	-	-	-	-	-	-	-	-	-	-	302,901	-	302,901	302,901	-
DOCTOR OF HEALTHCARE ADMIN PRGM - GC	31850	1,147,025	163,184	-	1,310,209	896,064	35,610	4,000	343,048	1,278,722	-	48,390	-	1,327,112	16,903	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	338,010	89,768	-	427,778	114,516	-	-	23,476	137,992	-	21,986	-	159,978	(267,800)	-
PHYSICAL ED & SPORT	21880	4,527,503	1,618,453	42,425	6,188,381	1,170,543	52,416	7,500	555,858	1,786,317	-	89,216	-	1,875,533	(4,312,848)	-
PHYSICAL ED & SPORT - GC	31880	134,676	77,001	106	211,783	30,640	-	-	5,498	36,138	-	2,523	-	38,661	(173,122)	-
COMMUNICATION SCIENCE DISORDERS	21890	5,818,991	1,695,588	63,594	7,578,173	2,047,188	611,928	4,000	1,301,388	3,964,504	-	119,710	-	4,084,214	(3,493,959)	-
COMMUNICATION SCIENCE DISORDERS - GC	31890	-	9,272	-	9,272	-	-	-	-	-	-	-	-	-	(9,272)	-
CHP CARLS CENTER	23030	-	-	-	-	-	164,293	-	77,979	242,272	-	9,704	-	251,976	251,976	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	625,734	10,000	230,691	866,425	-	32,774	-	899,199	899,199	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	48,960	-	28,155	77,115	-	186,750	-	263,865	263,865	-
HEALTH PROFESSIONS RECRUITING	24689	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	-	-	-	113,898	-	54,293	168,191	-	10,000	-	178,191	178,191	-
HEALTH TECHNOLOGY GROUP	24692	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
<b>HEALTH PROFESSIONS SUBTOTAL</b>		<b>32,415,952</b>	<b>9,343,130</b>	<b>318,077</b>	<b>42,077,159</b>	<b>10,543,257</b>	<b>1,986,756</b>	<b>59,500</b>	<b>5,357,922</b>	<b>17,947,435</b>	<b>-</b>	<b>1,521,775</b>	<b>-</b>	<b>19,469,210</b>	<b>(22,607,949)</b>	<b>-</b>

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<b><u>HUMANITIES, SOCIAL &amp; BEHAV SCIENCES</u></b>																
HSBS NON-DEPARTMENTAL	21714	313,011	97,472	-	410,483	53,043	-	-	16,187	69,230	-	-	-	69,230	(341,253)	-
ENGLISH	21715	11,007,968	3,401,291	-	14,409,259	3,458,192	66,061	5,000	1,550,916	5,080,169	-	65,000	-	5,145,169	(9,264,090)	-
ENGLISH - GC	31715	1,511,687	484,134	-	1,995,821	227,960	-	-	28,410	256,370	-	1,330	-	257,700	(1,738,121)	-
ENGLISH LANGUAGE INSTITUTE	21716	1,695,242	880,024	-	2,575,266	600,892	104,520	-	418,089	1,123,501	-	7,500	-	1,131,001	(1,444,265)	-
WRITING CENTER	21717	-	-	-	-	97,179	38,491	140,000	70,594	346,264	-	5,000	-	351,264	351,264	-
PSYCHOLOGY	21720	9,171,954	3,124,374	-	12,296,328	4,432,323	177,556	17,000	2,318,185	6,945,064	-	57,000	-	7,002,064	(5,294,264)	-
PSYCHOLOGY - GC	31720	3,349,203	1,558,430	-	4,907,633	600,000	-	-	100,000	700,000	-	3,030	-	703,030	(4,204,603)	-
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
MUSEUM STUDIES	21730	204,906	64,369	-	269,275	51,486	18,315	-	34,928	104,729	-	3,000	-	107,729	(161,546)	-
CMU/STRATHCLYDE HIST PHD	21732	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500	6,500	-
HISTORY	21735	4,919,776	1,485,505	-	6,405,281	1,635,925	57,824	4,000	823,324	2,521,073	-	31,000	-	2,552,073	(3,853,208)	-
HISTORY - GC	31735	393,850	113,284	-	507,134	66,000	-	-	7,740	73,740	-	2,830	-	76,570	(430,564)	-
WORLD LANG & CULT	21740	3,328,701	1,176,739	-	4,505,440	1,337,206	40,477	7,000	544,354	1,929,037	-	26,500	-	1,955,537	(2,549,903)	-
WORLD LANG & CULT - GC	31740	71,724	61,458	-	133,182	8,800	-	-	870	9,670	-	-	-	9,670	(123,512)	-
MILITARY SCIENCE	21745	212,595	74,716	-	287,311	-	37,960	2,000	24,100	64,060	-	13,000	-	77,060	(210,251)	-
POLITICAL SCIENCE	21750	3,227,641	919,891	-	4,147,532	1,310,492	37,752	4,200	650,642	2,003,086	-	35,000	-	2,038,086	(2,109,446)	-
POLITICAL SCIENCE - GC	31750	2,522,901	1,057,318	-	3,580,219	437,050	51,162	-	76,930	565,142	-	63,500	-	628,642	(2,951,577)	-
PHILOSOPHY & RELIGION	21755	5,076,728	1,770,394	-	6,847,122	1,544,918	44,741	6,000	679,491	2,275,150	-	24,500	-	2,299,650	(4,547,472)	-
PHILOSOPHY & RELIGION - GC	31755	2,840,336	935,031	-	3,775,367	380,800	-	-	43,490	424,290	-	8,500	-	432,790	(3,342,577)	-
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	8,153,032	2,772,482	-	10,925,514	2,688,473	76,128	-	1,114,048	3,878,649	-	45,000	-	3,923,649	(7,001,865)	-
SOCIOLOGY ANTHRO & SOCIAL WORK - GC	31765	1,790,959	505,814	-	2,296,773	242,960	-	-	18,820	261,780	-	2,600	-	264,380	(2,032,393)	-
WOMENS STUDIES	21770	90,906	85,601	-	176,507	12,250	-	1,500	5,882	19,632	-	3,000	-	22,632	(153,875)	-
NEUROSCIENCE	21775	313,867	51,513	-	365,380	154,442	-	7,500	83,273	245,215	-	250,000	-	495,215	129,835	-
THE MUSEUM OF CULTURAL & NATURAL HISTO	24240	-	-	-	-	75,803	69,317	25,000	77,628	247,748	-	20,000	-	267,748	267,748	-
COLLEGE DEVELOPMENT OFFICE EXPENSES	24676	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-
DEAN-HUMAN SOCIAL & BEHAV	24677	-	-	-	-	-	659,377	12,000	267,891	939,268	-	317,824	-	1,257,092	1,257,092	-
HUMAN SOC & BEHAV PROG	24678	-	-	-	-	-	-	31,000	-	31,000	-	-	-	31,000	31,000	-
HUMAN SOC & BEHAV RECRUITING	24679	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
SCHL PUBLIC SERVICE & GLOBAL CITIZENSHIP	24680	-	-	-	-	-	16,973	121,530	13,170	151,673	-	3,000	-	154,673	154,673	-
SOCIAL WORK	24734	-	-	-	-	-	103,692	4,000	57,363	165,055	-	13,000	-	178,055	178,055	-
<b>HUMANITIES, SOCIAL &amp; BEHAV SCIENCES SUBTOTAL</b>		<b>60,196,987</b>	<b>20,619,840</b>	<b>-</b>	<b>80,816,827</b>	<b>19,416,194</b>	<b>1,600,346</b>	<b>387,730</b>	<b>9,026,325</b>	<b>30,430,595</b>	<b>-</b>	<b>1,045,614</b>	<b>-</b>	<b>31,476,209</b>	<b>(49,340,618)</b>	<b>-</b>
<b><u>MEDICINE</u></b>																
ADMIN & FINANCE-GENERAL ADMIN	100100000	18,723,652	-	325,000	19,048,652	5,468,536	5,272,031	158,900	3,853,466	14,752,933	-	8,930,525	-	23,683,458	4,634,806	-
<b>MEDICINE SUBTOTAL</b>		<b>18,723,652</b>	<b>-</b>	<b>325,000</b>	<b>19,048,652</b>	<b>5,468,536</b>	<b>5,272,031</b>	<b>158,900</b>	<b>3,853,466</b>	<b>14,752,933</b>	<b>-</b>	<b>8,930,525</b>	<b>-</b>	<b>23,683,458</b>	<b>4,634,806</b>	<b>-</b>
<b><u>SCIENCE &amp; ENGINEERING</u></b>																
BIOLOGY	21100	7,906,678	2,754,211	-	10,660,889	3,283,071	405,774	227,893	1,665,294	5,582,032	-	350,000	-	5,932,032	(4,728,857)	-
BIOLOGY - GC	31100	646,097	222,268	-	868,365	103,210	-	-	21,060	124,270	-	400	-	124,670	(743,695)	-
CMU BIOLOGICAL STATION	21101	-	-	170,000	170,000	83,257	89,749	56,735	66,757	296,498	-	170,000	-	466,498	296,498	-
CHEMISTRY	21104	6,125,434	2,065,274	-	8,190,708	2,129,569	407,235	41,184	1,105,530	3,683,518	-	300,000	-	3,983,518	(4,207,190)	-
CHEMISTRY - GC	31104	119,472	52,140	-	171,612	29,180	-	-	7,150	36,330	-	100	-	36,430	(135,182)	-
GEOGRAPHY	21125	3,530,910	1,273,226	-	4,804,136	1,506,180	41,683	51,611	683,112	2,282,586	-	95,000	-	2,377,586	(2,426,550)	-
GEOGRAPHY - GC	31125	1,454,974	539,141	-	1,994,115	221,210	-	-	27,050	248,260	-	1,150	-	249,410	(1,744,705)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,507,056	508,771	-	2,015,827	987,726	35,318	19,030	457,987	1,500,061	-	130,000	-	1,630,061	(385,766)	-
EARTH & ATMOSPHERIC SCIENCES - GC	31130	231,563	74,806	-	306,369	32,170	-	-	2,460	34,630	-	1,570	-	36,200	(270,169)	-
EARTH & ECOSYSTEMS SCIENCE	21132	66,894	4,076	-	70,970	255,000	-	-	145,350	400,350	-	5,000	-	405,350	334,380	-
ENGINEERING & TECHNOLOGY	21137	5,417,551	1,211,499	32,500	6,661,550	2,944,262	127,545	22,250	1,397,742	4,491,799	-	200,000	-	4,691,799	(1,969,751)	-

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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		
ENGINEERING & TECHNOLOGY - GC	31137	446,135	88,961	-	535,096	90,760	-	-	15,530	106,290	-	3,030	-	109,320	(425,776)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	17,350	59,318	2,000	32,208	110,876	-	1,000	-	111,876	111,876	-
MATHEMATICS	21140	13,495,031	4,426,806	73,000	17,994,837	4,260,034	68,827	20,000	1,868,729	6,217,590	-	85,000	-	6,302,590	(11,692,247)	-
MATHEMATICS - GC	31140	1,396,524	546,666	-	1,943,190	231,090	-	-	36,900	267,990	-	4,870	-	272,860	(1,670,330)	-
COMPUTER SCIENCE	21141	2,713,504	1,011,449	-	3,724,953	1,625,524	35,651	21,000	650,107	2,332,282	-	130,000	-	2,462,282	(1,262,671)	-
COMPUTER SCIENCE - GC	31141	225,542	120,317	-	345,859	39,830	-	-	3,300	43,130	-	1,130	-	44,260	(301,599)	-
MATHEMATICS STATISTICAL CENTER	21142	-	-	-	-	70,217	-	-	28,260	98,477	-	5,000	-	103,477	103,477	-
PHYSICS	21149	3,825,076	1,391,975	-	5,217,051	1,654,171	143,749	15,000	767,735	2,580,655	-	100,000	-	2,680,655	(2,536,396)	-
PHYSICS - GC	31149	352,789	101,638	-	454,427	49,500	-	-	3,860	53,360	-	500	-	53,860	(400,567)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	274,162	26,115	-	300,277	86,651	-	-	41,135	127,786	-	10,000	-	137,786	(162,491)	-
SCIENCE OF ADVANCED MATERIALS	21178	187,226	39,777	-	227,003	255,000	-	-	145,350	400,350	-	5,000	-	405,350	178,347	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	528,375	-	-	292,801	821,176	-	-	-	821,176	821,176	-
BIO VIVARIUM	22050	-	-	-	-	-	59,160	-	22,477	81,637	-	50,000	-	131,637	131,637	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	255,572	-	117,327	372,899	-	80,000	-	452,899	452,899	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	885,467	20,000	372,211	1,277,678	-	40,000	-	1,317,678	1,317,678	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	187,354	-	187,354	187,354	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
<b>SCIENCE &amp; ENGINEERING SUBTOTAL</b>		<b>49,922,618</b>	<b>16,459,116</b>	<b>275,500</b>	<b>66,657,234</b>	<b>20,483,337</b>	<b>2,615,048</b>	<b>496,703</b>	<b>9,977,422</b>	<b>33,572,510</b>	<b>-</b>	<b>2,166,104</b>	<b>-</b>	<b>35,738,614</b>	<b>(30,918,620)</b>	<b>-</b>
<b>ACADEMIC CENTER TOTALS</b>		<b>266,483,881</b>	<b>81,571,771</b>	<b>1,278,652</b>	<b>349,334,304</b>	<b>93,623,961</b>	<b>16,000,416</b>	<b>1,307,387</b>	<b>44,858,383</b>	<b>155,790,147</b>	<b>-</b>	<b>17,631,594</b>	<b>-</b>	<b>173,421,741</b>	<b>(175,912,563)</b>	<b>-</b>
<b>QUASI-ACADEMIC CENTERS</b>																
HONORS PROGRAM	21920	820,648	235,572	-	1,056,220	102,959	232,002	87,138	164,522	586,621	-	469,599	-	1,056,220	-	-
MSA PROGRAM	21930	1,072,686	207,486	-	1,280,172	224,400	288,628	-	218,456	731,484	-	67,534	-	799,018	(481,154)	-
MSA PROGRAM - GC	31930	8,521,382	2,848,946	-	11,370,328	1,420,408	-	-	127,581	1,547,989	-	215,604	-	1,763,593	(9,606,735)	-
FIRST YEAR EXPERIENCE	21940	147,066	48,557	-	195,623	37,779	-	-	18,138	55,917	-	55	-	55,972	(139,651)	-
<b>SUBTOTAL</b>		<b>10,561,782</b>	<b>3,340,561</b>	<b>-</b>	<b>13,902,343</b>	<b>1,785,546</b>	<b>520,630</b>	<b>87,138</b>	<b>528,697</b>	<b>2,922,011</b>	<b>-</b>	<b>752,792</b>	<b>-</b>	<b>3,674,803</b>	<b>(10,227,540)</b>	<b>-</b>
<b>QUASI-ACADEMIC CENTERS TOTAL</b>		<b>10,561,782</b>	<b>3,340,561</b>	<b>-</b>	<b>13,902,343</b>	<b>1,785,546</b>	<b>520,630</b>	<b>87,138</b>	<b>528,697</b>	<b>2,922,011</b>	<b>-</b>	<b>752,792</b>	<b>-</b>	<b>3,674,803</b>	<b>(10,227,540)</b>	<b>-</b>
<b>ACADEMIC &amp; QUASI-ACADEMIC CENTERS TOTAL</b>		<b>277,045,663</b>	<b>84,912,332</b>	<b>1,278,652</b>	<b>363,236,647</b>	<b>95,409,507</b>	<b>16,521,046</b>	<b>1,394,525</b>	<b>45,387,080</b>	<b>158,712,158</b>	<b>-</b>	<b>18,384,386</b>	<b>-</b>	<b>177,096,544</b>	<b>(186,140,103)</b>	<b>-</b>
<b>SERVICE CENTERS</b>																
<b>ACADEMIC ADMINISTRATION</b>																
MEDIA PRODUCTIONS	24140	-	-	-	-	-	116,596	31,000	63,576	211,172	-	24,020	-	235,192	235,192	-
CTR FOR EXCELLENCE IN TEACHING & LEARN	24300	-	-	-	-	-	368,725	-	152,248	520,973	-	59,515	-	580,488	580,488	-
COMPUTER BASED TESTING CENTER	24425	-	-	38,809	38,809	-	-	-	-	-	-	47,846	-	47,846	9,037	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,410,185	218,615	632,329	2,261,129	-	93,408	-	2,354,537	2,354,537	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	298,528	85,000	142,190	525,718	-	9,808	-	535,526	535,526	-
STUDY ABROAD	24520	-	-	-	-	-	-	500	-	500	-	22,054	-	22,554	22,554	-
INTERN'L STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	8,450	-	8,450	8,450	-
OIA GENERAL OPERATIONS	24522	-	208,874	-	208,874	-	816,034	-	385,168	1,201,202	-	191,758	-	1,392,960	1,184,086	-
PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	18,000	-	18,000	18,000	-
OIA RECRUITING	24524	-	-	-	-	-	-	-	-	-	-	57,084	-	57,084	57,084	-
ACADEMIC RESERVE- GENERAL FUND	24600	-	-	-	-	-	-	-	-	-	-	27,388	-	27,388	27,388	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	294,767	4,000	125,737	424,504	-	21,933	-	446,437	446,437	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	18,500	-	18,500	18,500	-

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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		
BIOSCIENCES OPENING FUNDS	24656	-	-	-	-	-	-	-	-	-	-	89,792	-	89,792	89,792	-
FAC PERS SVCS	24662	-	-	-	-	-	493,581	6,200	261,753	761,534	-	44,522	-	806,056	806,056	-
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	1,302,615	-	1,302,615	1,302,615	-
PROGRAM PRIORITIZATION	24664	-	-	-	-	-	-	-	-	-	-	128,320	-	128,320	128,320	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	24,500	-	9,200	11,762	45,462	-	400	-	45,862	45,862	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	18,518	-	18,518	18,518	-
CM LIFE	25100	-	-	-	-	-	116,901	-	62,458	179,359	-	41,772	-	221,131	221,131	-
PROVOST OFFICE	26140	-	-	-	-	-	445,732	-	136,922	582,654	-	15,474	-	598,128	598,128	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	-	-	66,100	66,100	-
ACADEMIC EFFECTIVENESS	26200	-	-	-	-	-	307,574	4,600	134,797	446,971	-	14,468	-	461,439	461,439	-
CURRICULUM & ASSESSMENT EXPENSES	26210	-	-	-	-	-	77,298	-	37,781	115,079	-	8,648	-	123,727	123,727	-
ACADEMIC SENATE	26360	-	-	-	-	24,500	39,019	5,000	39,436	107,955	-	7,470	-	115,425	115,425	-
OIT INSTITUTIONL SUPPORT PERSONNEL&FUN	26375	-	-	-	-	-	527,605	250,000	269,381	1,046,986	-	15,428	-	1,062,414	1,062,414	-
INSTITUTIONAL RESEARCH	26385	-	-	-	-	-	371,922	-	158,490	530,412	-	48,141	-	578,553	578,553	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CLASSROOM FURNITURE	27510	-	-	-	-	-	-	-	-	-	-	17,200	-	17,200	17,200	-
EXECUTIVE DIRECTOR	30000	-	-	-	-	-	235,054	-	77,937	312,991	-	117,765	-	430,756	430,756	-
ACADEMIC AND PROFESSIONAL PROGRAMS	30100	-	-	-	-	-	165,149	15,372	96,835	277,356	-	74,940	-	352,296	352,296	-
PRIOR LEARNING	30104	-	-	-	-	-	32,011	-	22,681	54,692	-	-	-	54,692	54,692	-
FACULTY DEVELOPMENT	30105	-	-	-	-	-	46,920	-	27,803	74,723	-	-	-	74,723	74,723	-
UNDERGRADUATE ADVISING	30106	-	-	-	-	-	157,757	40,000	60,422	258,179	-	2,000	-	260,179	260,179	-
ON-LINE DEVELOPMENT	30110	-	-	-	-	-	292,522	405,000	133,284	830,806	-	4,165	-	834,971	834,971	-
LEARNING MANAGEMENT SYSTEMS (LMS)	30111	-	-	-	-	-	190,506	66,600	93,706	350,812	-	3,550	-	354,362	354,362	-
LICENSURE, REGULTRY SVCS & HUMAN CAPIT	30200	-	-	-	-	-	471,536	15,880	273,778	761,194	-	69,919	-	831,113	831,113	-
LEASING & REGULATORY SERVICES	30300	-	-	-	-	-	65,000	-	34,048	99,048	-	5,775	-	104,823	104,823	-
FACULTY ASSIGNMENT	30301	-	-	-	-	-	98,445	-	50,241	148,686	-	-	-	148,686	148,686	-
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	827,705	51,930	388,741	1,268,376	-	152,474	-	1,420,850	1,420,850	-
E-LEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	258,617	20,000	142,381	420,998	-	15,830	-	436,828	436,828	-
ONTARIO PROGRAMS	35201	-	-	-	-	-	-	-	-	-	-	46,250	-	46,250	46,250	-
E&PD ADMIN	38000	-	-	-	-	-	278,292	5,000	138,024	421,316	-	17,040	-	438,356	438,356	-
GEN PROFESSIONAL DEVELOPMENT	38200	-	-	560,000	560,000	-	-	110,350	-	110,350	-	328,785	-	439,135	(120,865)	-
DISTRICT PROFESSIONAL DEVELOP	38700	-	-	-	-	-	-	-	-	-	-	1,750	-	1,750	1,750	-
<b>ACADEMIC ADMINISTRATION SUBTOTAL</b>		-	208,874	598,809	807,683	49,000	8,803,981	1,410,347	4,153,909	14,417,237	-	3,250,565	-	17,667,802	16,860,119	-
<b>CHARTER SCHOOLS</b>																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	298,334	-	298,334	-	16,115	-	314,449	314,449	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	569,127	-	569,127	-	31,383	-	600,510	600,510	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	453,696	-	453,696	-	141,395	-	595,091	595,091	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	280,532	-	280,532	-	175,781	-	456,313	456,313	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	693,037	-	693,037	-	151,700	-	844,737	844,737	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	217,307	-	217,307	-	92,378	-	309,685	309,685	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPME	23311	-	-	-	-	-	-	171,752	-	171,752	-	12,220	-	183,972	183,972	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUN	23312	-	-	-	-	-	-	372,226	-	372,226	-	15,795	-	388,021	388,021	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	104,034	-	104,034	104,034	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	1,920	682,711	684,631	684,631	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILIT	23316	-	-	-	-	-	-	494,396	-	494,396	-	450,936	-	945,332	945,332	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	432,812	-	432,812	432,812	-

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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		
CHTR SCHLS INFORMATION SYSTEMS PROJECT	23331	-	-	-	-	-	-	-	-	-	-	32,123	-	32,123	32,123	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	308,879	-	308,879	-	5,871	-	314,750	314,750	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,206,460	6,206,460	-	-	-	-	-	-	-	-	-	(6,206,460)	-
<b>CHARTER SCHOOLS SUBTOTAL</b>		-	-	6,206,460	6,206,460	-	-	3,859,286	-	3,859,286	-	2,164,463	682,711	6,706,460	500,000	-
<b><u>INSTITUTIONAL DIVERSITY</u></b>																
OTHER STATE APPROPRIATION	11001	-	189,227	-	189,227	-	-	-	-	-	-	189,227	-	189,227	-	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER S	25480	-	-	-	-	-	51,000	-	20,819	71,819	-	1,073	-	72,892	72,892	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	74,034	800	47,353	122,187	-	10,971	-	133,158	133,158	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	32,340	-	32,340	32,340	-
MULTICULTURAL ACADEMIC STUDENT SERVICE	25815	-	-	-	-	-	234,626	1,416	112,120	348,162	-	21,215	-	369,377	369,377	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,497	-	28,497	28,497	-
OFFICE OF DIVERSITY EDUCATION	25817	-	-	-	-	-	48,960	2,500	13,729	65,189	-	30,577	-	95,766	95,766	-
OFFICE FOR DIVERSITY	25819	-	-	-	-	46,396	173,733	-	96,193	316,322	-	747	-	317,069	317,069	-
DIVERSITY PROGRAM ACTIVIT	25821	-	-	-	-	-	-	-	-	-	-	108,723	-	108,723	108,723	-
KCP COLLEGE DAY CMU MATCH	25855	-	38,469	-	38,469	-	-	-	-	-	-	38,469	-	38,469	-	-
<b>INSTITUTIONAL DIVERSITY SUBTOTAL</b>		-	227,696	-	227,696	46,396	582,353	4,716	290,214	923,679	-	461,839	-	1,385,518	1,157,822	-
<b><u>LIBRARY</u></b>																
LIBRARY-GENERAL	24100	46,242	17,739	57,200	121,181	928,782	1,521,235	271,005	1,174,942	3,895,964	-	435,231	-	4,331,195	4,210,014	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	4,119,400	-	4,119,400	4,119,400	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	178,968	252,210	11,532	198,051	640,761	-	46,818	-	687,579	687,579	-
MI HISTORICAL REVIEW	24210	-	-	16,500	16,500	-	32,011	1,200	14,405	47,616	-	17,224	-	64,840	48,340	-
GLOBAL CAMPUS LIBRARY	31064	-	-	-	-	139,075	366,403	-	223,353	728,831	-	51,226	-	780,057	780,057	-
<b>LIBRARY SUBTOTAL</b>		46,242	17,739	73,700	137,681	1,246,825	2,171,859	283,737	1,610,751	5,313,172	-	4,669,899	-	9,983,071	9,845,390	-
<b><u>RESEARCH &amp; GRADUATE STUDIES</u></b>																
RESEARCH COMMITTEE	22000	-	-	-	-	-	-	-	-	-	-	271,256	-	271,256	271,256	-
OUTSTANDING RESEARCH AWARDS	22020	-	-	-	-	49,000	-	-	21,621	70,621	-	5,592	-	76,213	76,213	-
CHP VIVARIUM	22045	-	-	90,000	90,000	-	75,009	17,500	37,179	129,688	-	108,886	-	238,574	148,574	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	68,350	-	68,350	68,350	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
INSTITUTIONAL MATCHING	22952	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	150,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	196,917	-	86,669	283,586	-	17,183	-	300,769	300,769	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	776,673	39,278	355,515	1,171,466	-	187,129	-	1,358,595	1,358,595	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	31,360	282,302	-	144,848	458,510	-	217,979	-	676,489	676,489	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,673,537	-	-	1,307,290	2,980,827	-	247,951	-	3,228,778	3,228,778	-
<b>RESEARCH &amp; SPONSORED PROGRAMS SUBTOTAL</b>		-	-	90,000	90,000	1,753,897	1,330,901	56,778	1,953,122	5,094,698	-	1,299,326	-	6,394,024	6,304,024	-
<b>ACADEMIC DIVISION SUBTOTAL</b>		277,091,905	85,366,641	8,247,621	370,706,167	98,505,625	29,410,140	7,009,389	53,395,076	188,320,230	-	30,230,478	682,711	219,233,419	(151,472,748)	-
<b>ENROLLMENT AND STUDENT SERVICES DIVISION</b>																
<b><u>ENROLLMENT &amp; STUDENT SERVICES</u></b>																
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	140,091	53,500	69,421	263,012	-	115,121	-	378,133	378,133	-
LEADERSHIP INSTITUTE	24646	18,765	5,823	-	24,588	-	94,200	-	40,150	134,350	-	1,026	-	135,376	110,788	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	761,305	-	761,305	761,305	-
STD BUDGET REV & ALLOC	25470	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-
CAREER SRVCS & RES CTR	25800	-	-	-	-	-	339,380	12,300	153,582	505,262	-	83,365	-	588,627	588,627	-
COUNSELING CENTER	25805	-	-	-	-	424,652	35,610	11,000	196,698	667,960	-	159,232	-	827,192	827,192	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	137,014	3,000	71,992	212,006	-	55,632	-	267,638	267,638	-

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		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		
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000	115,000	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	-	49,600	-	4,576	-	54,176	54,176	-
ACADEMIC ADVISING & ASSISTANCE	25826	774,168	246,592	12,250	1,033,010	-	832,340	8,550	427,638	1,268,528	-	77,367	-	1,345,895	312,885	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	-	10,300	-	1,000	-	11,300	11,300	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	905,675	3,000	476,500	1,385,175	-	155,292	-	1,540,467	1,379,467	-
ADMISSIONS OFFICE	25850	-	-	468,800	468,800	-	1,283,084	32,300	658,346	1,973,730	-	644,210	-	2,617,940	2,149,140	-
ORIENTATION	25860	-	-	906,150	906,150	-	27,352	65,245	21,454	114,051	-	232,145	-	346,196	(559,954)	-
REGISTRAR & RECORDS	25870	-	-	-	-	-	1,019,635	45,675	586,913	1,652,223	-	324,996	-	1,977,219	1,977,219	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	136,842	5,200	71,449	213,491	-	26,803	-	240,294	240,294	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	62,001	-	17,420	79,421	-	-	-	79,421	79,421	-
STUDENT AFFAIRS	25924	-	-	-	-	22,148	241,635	11,500	99,311	374,594	-	24,032	-	398,626	398,626	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	-	-	-	-	18,012	-	18,012	18,012	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	-	43,860	26,500	18,445	88,805	-	6,000	-	94,805	94,805	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	-	-	-	-	-	349,043	-	349,043	349,043	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	54,767	-	15,514	70,281	-	-	-	70,281	70,281	-
GRADUATE STUDENT SERVICES	25945	-	-	130,000	130,000	-	180,626	11,394	114,021	306,041	-	-	-	306,041	176,041	-
ENROLLMENT & STUDENT SERVICES	25976	-	-	-	-	-	318,442	20,000	101,227	439,669	-	158,198	-	597,867	597,867	-
ESS CONTINGENCY/PROGRAM ACTIVITY ACCOU	25978	-	-	-	-	-	-	950	-	950	-	238,197	-	239,147	239,147	-
CATALOGS & BULLETINS	26730	-	-	-	-	-	-	-	-	-	-	11,582	-	11,582	11,582	-
COLLEGE STRATEGIES FOR NON TRAD'L STUD	31075	-	-	-	-	-	120,045	-	66,662	186,707	-	3,600	-	190,307	190,307	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	110,660	7,830	48,220	166,710	-	13,950	-	180,660	168,160	-
COURSE SCHEDULING & REGISTRATIONS	30302	-	-	-	-	-	382,545	60,445	197,414	640,404	-	16,836	-	657,240	657,240	-
GRADUATE ADVISING	30303	-	-	-	-	-	78,832	23,710	51,255	153,797	-	-	-	153,797	153,797	-
FINANCIAL AID	30305	-	-	-	-	-	272,269	29,620	142,394	444,283	-	25,462	-	469,745	469,745	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	160,000	160,000	-	100,296	200	43,842	144,338	-	45,450	-	189,788	29,788	-
EM STUDENT SERVICES ADMIN	31029	-	-	280,000	280,000	-	329,655	25,200	204,505	559,360	-	-	-	559,360	279,360	-
CENTER SERVICES	31042	-	806	-	806	-	-	-	-	-	-	-	-	-	(806)	-
EM OPERATIONS ADMIN - GC	31900	-	4,838	5,000	9,838	-	223,345	1,250	104,555	329,150	-	282,400	-	611,550	601,712	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	94,810	300	31,550	126,660	-	54,650	-	181,310	181,310	-
DEARBORN CENTER	32001	-	-	-	-	-	74,736	200	40,484	115,420	-	38,705	-	154,125	154,125	-
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	82,378	200	43,807	126,385	-	28,336	-	154,721	154,721	-
SOUTHFIELD CENTER	32005	-	-	-	-	-	127,764	200	60,567	188,531	-	29,165	-	217,696	217,696	-
TROY CENTER	32006	-	-	-	-	-	80,788	200	52,962	133,950	-	27,435	-	161,385	161,385	-
WARREN CENTER	32007	-	-	-	-	-	83,534	400	42,801	126,735	-	47,430	-	174,165	174,165	-
US EAST ADMINISTRATION	34010	-	-	-	-	-	108,001	300	47,655	155,956	-	52,150	-	208,106	208,106	-
US WEST ADMINISTRATION	34020	-	-	-	-	-	110,351	750	63,903	175,004	-	71,775	-	246,779	246,779	-
FT. HAMILTON CENTER	34208	-	-	-	-	-	56,377	600	33,396	90,373	-	15,312	-	105,685	105,685	-
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	68,210	-	35,867	104,077	-	7,275	-	111,352	111,352	-
DPSC COHORT	34213	-	-	-	-	-	-	-	-	-	-	150	-	150	150	-
ATLANTA METRO CENTER	34307	-	-	-	-	-	79,702	1,000	44,998	125,700	-	63,950	-	189,650	189,650	-
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	46,693	-	26,566	73,259	-	9,210	-	82,469	82,469	-
FT. POLK CENTER	34310	-	-	-	-	-	44,000	-	12,675	56,675	-	13,859	-	70,534	70,534	-
JOINT BASE ANDREWS	34401	-	-	-	-	-	45,273	-	29,342	74,615	-	6,370	-	80,985	80,985	-
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	46,773	-	26,229	73,002	-	6,975	-	79,977	79,977	-
PENTAGON CENTER	34406	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
FT. BELVOIR CENTER	34409	-	-	-	-	-	46,703	-	26,569	73,272	-	6,275	-	79,547	79,547	-
FT LEE	34413	-	-	-	-	-	44,880	-	18,714	63,594	-	8,250	-	71,844	71,844	-
FT. RILEY CENTER	34603	-	-	-	-	-	43,500	-	12,545	56,045	-	23,040	-	79,085	79,085	-
FT. LEAVENWORTH CENTER	34612	-	-	-	-	-	76,790	150	44,534	121,474	-	31,514	-	152,988	152,988	-

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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		
CAMP PENDLETON CENTER	34615	-	-	-	-	-	47,656	-	19,445	67,101	-	9,175	-	76,276	76,276	-
COLUMBUS CENTER	34701	-	-	-	-	-	42,890	300	18,189	61,379	-	16,850	-	78,229	78,229	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	88,688	250	52,687	141,625	-	14,230	-	155,855	155,855	-
SCHOFIELD CENTER	35706	-	-	-	-	-	47,500	-	27,956	75,456	-	2,451	-	77,907	77,907	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	70,779	-	53,462	124,241	-	5,775	-	130,016	130,016	-
ON-LINE-GRAD	36509	-	-	-	-	-	78,459	-	52,212	130,671	-	5,000	-	135,671	135,671	-
ONLINE-MBA	36515	-	-	-	-	-	-	-	-	-	-	500	-	500	500	-
ONLINE DOCTORAL	36518	-	-	-	-	-	71,767	-	50,570	122,337	-	1,167	-	123,504	123,504	-
SAGINAW CENTER	37301	-	-	-	-	-	84,840	300	37,698	122,838	-	27,640	-	150,478	150,478	-
TRAVERSE CITY CENTER	37401	-	-	-	-	-	93,928	200	45,333	139,461	-	34,000	-	173,461	173,461	-
EAST LANSING CENTER	37601	-	-	-	-	-	89,346	1,300	44,693	135,339	-	30,980	-	166,319	166,319	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	77,947	100	41,688	119,735	-	22,765	-	142,500	142,500	-
<b>ENROLLMENT &amp; STUDENT SERVICES SUBTOTAL</b>		792,933	258,059	2,135,700	3,186,692	446,800	9,625,264	525,019	5,138,025	15,735,108	-	4,795,191	-	20,530,299	17,343,607	-
<b>SCHOLARSHIPS &amp; FINANCIAL AID</b>																
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000	220,000	-
SPEECH GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	56,750	-	56,750	56,750	-
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	12,200	-	12,200	12,200	-
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	805,000	-	805,000	805,000	-
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	21,600	-	21,600	21,600	-
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
PRESIDENT'S FUND	28300	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	325,000	-	325,000	325,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	20,977	-	20,977	20,977	-
MULTICULTURAL ADVANCEMENT AWARD OF DIS	28310	-	-	-	-	-	-	-	-	-	-	745,000	-	745,000	745,000	-
MACOMB DAILY SCHOLARSHIP	28320	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	3,643,654	-	3,643,654	3,643,654	-
CMU GRANT	28351	-	-	-	-	-	-	-	-	-	-	11,112,244	-	11,112,244	11,112,244	-
CENTRALIS-HONORS SCHOLARSHIP	28360	-	-	-	-	-	-	-	-	-	-	410,000	-	410,000	410,000	-
ACADEMIC HONORS AWARDS	28370	-	-	-	-	-	-	-	-	-	-	4,161,007	-	4,161,007	4,161,007	-
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
ACADEMIC HONORS COMMUNITY COLLEGE AWAR	28375	-	-	-	-	-	-	-	-	-	-	575,000	-	575,000	575,000	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	5,049,841	-	5,049,841	5,049,841	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	5,306,816	-	5,306,816	5,306,816	-
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	6,169,666	-	6,169,666	6,169,666	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	225,000	-	225,000	225,000	-
OUTSTANDING STUDENT SCHOLARSHIPS	28450	-	-	-	-	-	-	-	-	-	-	595,000	-	595,000	595,000	-
COMM COLLEGE TRANSFER RECOGNITION AWAR	28455	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
GERMAN EXCHANGE SCHLRSHIP	28465	-	-	-	-	-	-	-	-	-	-	87,442	-	87,442	87,442	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
ELI COMPLETION AWARD	28483	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	93,775	-	93,775	93,775	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
MICH INDIAN TUITION GRANT	28500	-	-	-	-	-	-	-	-	-	-	1,852,732	-	1,852,732	1,852,732	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-

**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		
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
<b>SCHOLARSHIPS &amp; FINANCIAL AID SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-
<b>ENROLLMENT AND STUDENT SERVICES DIVISION SUBTOTAL</b>		792,933	258,059	2,135,700	3,186,692	446,800	9,625,264	525,019	5,138,025	15,735,108	-	48,777,895	-	64,513,003	61,326,311	-
<b>FINANCE AND ADMINISTRATIVE SERVICES DIVISION</b>																
<b><u>FACILITIES MANAGEMENT</u></b>																
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	185,680	71,681	71,800	329,161	-	501,581	-	830,742	390,532	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	45,724	-	45,724	45,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	377,978	-	190,046	568,024	-	148,804	-	716,828	716,828	-
ELECTRICAL SHOP	27112	-	-	-	-	-	517,672	-	249,566	767,238	-	109,100	-	876,338	876,338	-
MECHANICAL SHOP	27113	-	-	-	-	-	502,175	11,600	256,568	770,343	-	118,091	-	888,434	888,434	-
PAINT/SIGN SHOP	27114	-	-	-	-	-	187,304	-	102,070	289,374	-	92,053	-	381,427	381,427	-
KEY SHOP	27115	-	-	-	-	-	50,336	-	25,815	76,151	-	15,945	-	92,096	92,096	-
SIGN SHOP	27116	-	-	-	-	-	51,168	-	26,895	78,063	-	20,000	-	98,063	98,063	-
GROUNDS AREA MAINT	27118	-	-	-	-	-	617,334	93,500	409,013	1,119,847	-	290,522	-	1,410,369	1,410,369	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	100,776	12,000	58,984	171,760	-	73,177	-	244,937	153,937	-
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	29,350	-	25,146	54,496	-	-	-	54,496	54,496	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
MASONRY SHOP	27125	-	-	-	-	-	50,336	-	29,883	80,219	-	16,483	-	96,702	96,702	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,666,052	44,374	1,153,372	2,863,798	-	1,363,480	-	4,227,278	4,227,278	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	62,453	2,300	37,580	102,333	-	11,066	-	113,399	113,399	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	18,408	100	13,163	31,671	-	18,015	-	49,686	49,686	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
DESIGN/PROJECT MGT	27230	-	-	-	-	-	513,125	3,240	220,110	736,475	-	12,487	-	748,962	748,962	-
SERVICE CENTER	27411	-	-	-	-	-	151,479	17,400	64,036	232,915	-	9,078	-	241,993	241,993	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	196,404	8,600	90,366	295,370	-	1,382	-	296,752	296,752	-
TRAINING & DEVELOPMENT/P	27421	-	-	-	-	-	-	-	-	-	-	2,276	-	2,276	2,276	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	9,800	-	9,800	-	27,177	-	36,977	36,977	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	11,631,629	-	11,631,629	11,631,629	-
<b>FACILITIES MANAGEMENT SUBTOTAL</b>		-	-	531,210	531,210	-	5,278,030	274,595	3,024,413	8,577,038	-	14,643,461	-	23,220,499	22,689,289	-
<b><u>FINANCE &amp; ADMINISTRATIVE SERVICES</u></b>																
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	216,240	5,640	103,474	325,354	-	15,000	-	340,354	340,354	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	291,426	2,354	99,234	393,014	-	14,150	-	407,164	407,164	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	-	-	-	-	157,491	-	157,491	157,491	-
CMU POLICE	26630	-	-	-	-	-	1,625,726	91,881	806,166	2,523,773	-	183,937	-	2,707,710	2,707,710	-
<b>FINANCE &amp; ADMINISTRATIVE SERVICES SUBTOTAL</b>		-	-	192,800	192,800	-	2,133,392	99,875	1,008,874	3,242,141	-	393,378	-	3,635,519	3,442,719	-
<b><u>FINANCIAL SERVICES &amp; REPORTING</u></b>																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	22,761	-	22,761	22,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	149,200	2,266	75,645	227,111	-	7,664	-	234,775	234,775	-
FINANCIAL SERVICES AND REPORTING	26320	-	-	227,000	227,000	-	213,020	500	87,790	301,310	-	98,259	-	399,569	172,569	-
RISK MANAGEMENT	26400	-	-	-	-	-	127,921	600	66,542	195,063	-	9,467	-	204,530	204,530	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	135,000	-	135,000	135,000	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	466,338	-	466,338	466,338	-

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	55,006	-	28,756	83,762	-	5,741	-	89,503	89,503	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	596,193	2,500	292,347	891,040	-	22,854	-	913,894	913,894	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	116,527	-	116,527	116,527	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	753,994	753,994	-	966,550	8,000	565,185	1,539,735	-	75,082	-	1,614,817	860,823	-
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000	1,400,000	-
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	521,734	1,300	280,875	803,909	-	118,087	-	921,996	921,996	-
PAYABLE ACCOUNTING	26470	-	-	173,000	173,000	-	177,577	150	90,813	268,540	-	-	-	268,540	95,540	-
PURCHASING	26600	-	-	-	-	-	364,108	-	161,526	525,634	-	5,043	-	530,677	530,677	-
CENTRAL MAILROOM	26610	-	-	-	-	-	124,401	-	80,429	204,830	-	7,802	-	212,632	212,632	-
UNIVERSITY STORES	26620	-	-	-	-	-	229,774	325	158,311	388,410	-	-	-	388,410	388,410	-
UNIVERSITY FIXED ASSETS	26622	-	-	40,000	40,000	-	96,365	282	53,900	150,547	-	2,500	-	153,047	113,047	-
MOVING & DELIVERY	26625	-	-	-	-	-	136,032	-	86,793	222,825	-	20,000	-	242,825	242,825	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	273,625	-	273,625	273,625	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	264,338	2,000	112,303	378,641	-	36,307	-	414,948	414,948	-
CENTRAL ADMINISTRATION	31044	-	-	61,000	61,000	-	-	-	-	-	-	318,945	-	318,945	257,945	-
<b>FINANCIAL SERVICES &amp; REPORTING SUBTOTAL</b>		-	-	1,254,994	1,254,994	-	4,022,219	22,323	2,141,215	6,185,757	-	3,326,064	-	9,511,821	8,256,827	-
<b>HUMAN RESOURCES</b>																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	10,142	-	10,142	10,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	22,032	-	22,032	22,032	-
HR-PROFESSIONAL DEVELOPMENT PROGRAMS	26340	-	-	-	-	-	-	-	-	-	-	7,732	-	7,732	7,732	-
HR-AVP	26520	-	-	-	-	-	1,661,514	4,000	761,550	2,427,064	-	76,665	-	2,503,729	2,503,729	-
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	10,565	-	10,565	10,565	-
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	8,938	-	8,938	8,938	-
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-
HRS - WC/CHIP	26540	-	-	-	-	-	-	3,800	-	3,800	-	7,626	-	11,426	11,426	-
<b>FINANCE &amp; ADMINISTRATIVE SERVICES DIVISION SUBTOTAL</b>		-	-	1,979,004	1,979,004	-	13,095,155	404,593	6,936,052	20,435,800	-	18,523,414	-	38,959,214	36,980,210	-
<b>GOVERNMENT &amp; EXTERNAL RELATIONS DIVISION</b>																
<b>GOVERNMENT &amp; EXTERNAL RELATIONS</b>																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	373,361	-	114,402	487,763	-	103,509	-	591,272	591,272	-
<b>GOVERNMENT &amp; EXTERNAL RELATIONS SUBTOTAL</b>		-	-	-	-	-	373,361	-	114,402	487,763	-	103,509	-	591,272	591,272	-
<b>GOVERNMENT &amp; EXTERNAL RELATIONS DIVISION SUBTOTAL</b>		-	-	-	-	-	373,361	-	114,402	487,763	-	103,509	-	591,272	591,272	-
<b>PRESIDENT'S DIVISION</b>																
<b>PRESIDENTS OFFICE</b>																
PRESIDENTS OFFICE	26100	-	-	-	-	-	768,445	-	263,061	1,031,506	-	206,472	-	1,237,978	1,237,978	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	84,196	-	84,196	84,196	-
OFFICE OF CIVIL RIGHTS & INST'NL EQUIT	26120	-	-	-	-	-	247,444	6,000	116,059	369,503	-	14,806	-	384,309	384,309	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	418,143	2,200	160,133	580,476	-	66,511	-	646,987	646,987	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	199,804	-	90,732	290,536	-	79,603	-	370,139	370,139	-
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-

**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		
RESEARCH TRAVEL FUND	26161	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	109,300	-	109,300	109,300	-
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	31,193	-	33,393	33,393	-
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	72,685	-	72,685	72,685	-
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
INTERNAL AUDIT	26410	-	-	-	-	-	288,703	800	105,254	394,757	-	27,505	-	422,262	422,262	-
UNIVERSITY COMMUNICATIONS	26700	-	-	-	-	-	1,314,076	17,761	601,575	1,933,412	-	13,613	-	1,947,025	1,947,025	-
BROCHURE PRINTING	26710	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
MARKETING CAMPAIGN EXPENDITURES	26715	-	-	-	-	-	-	-	-	-	-	1,120,000	-	1,120,000	1,120,000	-
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	104,000	-	104,000	104,000	-
MARKETING & OUTREACH	31020	-	-	-	-	-	-	-	-	-	-	112,500	-	112,500	112,500	-
E.M.-MARKETING, RECRUITMENT & OUTREACH	31022	-	-	-	-	-	391,854	13,380	189,220	594,454	-	290,843	-	885,297	885,297	-
FORMS/RECRUITMENT MATERIALS	31023	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-
ENROLLMENT MANAGEMENT PRODUCTION	31028	-	-	-	-	-	192,456	-	93,458	285,914	-	-	-	285,914	285,914	-
MICHIGAN MARKET	32100	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000	1,200,000	-
MILITARY MARKET	34100	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000	400,000	-
U.S. MARKET	34399	-	-	-	-	-	-	-	-	-	-	850,000	-	850,000	850,000	-
INTERNATIONAL MARKET	35100	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
ONLINE MARKET	36100	-	-	-	-	-	-	-	-	-	-	1,867,885	-	1,867,885	1,867,885	-
<b>PRESIDENT'S OFFICE SUBTOTAL</b>		-	-	-	-	-	3,820,925	42,341	1,619,492	5,482,758	-	7,225,097	-	12,707,855	12,707,855	-
<b>PRESIDENT'S DIVISION SUBTOTAL</b>		-	-	-	-	-	3,820,925	42,341	1,619,492	5,482,758	-	7,225,097	-	12,707,855	12,707,855	-
<b>UNIVERSITY ADVANCEMENT DIVISION</b>																
<u>UNIVERSITY ADVANCEMENT</u>																
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-
VP OF DEVELOPMENT & ALUMNI RELATIONS	26800	-	-	-	-	-	277,600	7,500	101,928	387,028	-	40,260	-	427,288	427,288	-
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	168,961	500	77,217	246,678	-	75,136	-	321,814	321,814	-
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-
DEVELOPMENT & ALUMNI RELATIONS SERVICE	26820	-	-	-	-	-	216,434	20,000	130,670	367,104	-	47,163	-	414,267	414,267	-
DEVELOPMENT & EXTERNAL RELATIONS TECHL	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-
STEWARDSHIP & DONOR RELATIONS	26830	-	-	-	-	-	140,566	3,464	85,991	230,021	-	23,797	-	253,818	253,818	-
ANNUAL GIVING PROGRAMS	26840	-	-	-	-	-	160,796	184,290	64,721	409,807	-	92,717	-	502,524	502,524	-
ALUMNI RELATIONS	26860	-	-	-	-	-	414,474	5,200	215,170	634,844	-	41,981	-	676,825	676,825	-
COLLEGE BASED DEVELOPMENT	26870	-	-	-	-	-	821,878	-	373,647	1,195,525	-	12,028	-	1,207,553	1,207,553	-
ADVNCMNT-CONST DEVEL	26874	-	-	-	-	-	251,400	-	117,120	368,520	-	81,839	-	450,359	450,359	-
ADVNCMNT-ADV SVCS	26876	-	-	-	-	-	259,857	-	155,022	414,879	-	-	-	414,879	414,879	-
<b>UNIVERSITY ADVANCEMENT SUBTOTAL</b>		-	-	-	-	-	2,711,966	220,954	1,321,486	4,254,406	-	681,363	-	4,935,769	4,935,769	-
<b>UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL</b>		-	-	-	-	-	2,711,966	220,954	1,321,486	4,254,406	-	681,363	-	4,935,769	4,935,769	-
<b>UNIVERSITY WIDE ACCOUNTS</b>																
<u>CENTRAL ADMINISTRATION</u>																
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-
INSURANCE DIVIDEND	16400	-	-	50,380	50,380	-	-	-	-	-	-	-	-	-	(50,380)	-

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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		
PGM ACT-UNIV PGMS	19993	-	-	-	-	-	-	-	-	-	-	2,092,575	-	2,092,575	2,092,575	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	4,700,000	-	4,700,000	4,700,000	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,850,384)	(3,850,384)	(3,850,384)	-
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(232,366)	(232,366)	(232,366)	-
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(682,711)	(682,711)	(682,711)	-
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(891,853)	(891,853)	(891,853)	-
OVERHEAD-MSO	26009	-	-	100,190	100,190	-	-	-	-	-	-	-	-	-	(100,190)	-
AUX OVERHEAD-HEALTH SVC	26010	-	-	-	-	-	-	-	-	-	-	-	(178,250)	(178,250)	(178,250)	-
AUX OVERHEAD-PRINTING SERVICES	26011	-	-	-	-	-	-	-	-	-	-	-	(98,736)	(98,736)	(98,736)	-
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,509)	(13,509)	(13,509)	-
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
AMER DISABILITIES ACT OPERATIONAL ACCT	26500	-	-	-	-	-	-	-	-	-	-	38,724	-	38,724	38,724	-
CAPITAL PROJECT FUNDS	27030	-	-	-	-	-	-	-	-	-	-	2,756,286	-	2,756,286	2,756,286	-
TRUSTEE FEES	27800	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-
DEBT SERVICE	27810	-	-	-	-	-	-	-	-	-	-	1,965,250	-	1,965,250	1,965,250	-
AUX OVERHEAD MNTC-RES SVC	27910	-	-	-	-	-	-	-	-	-	-	-	(1,149,510)	(1,149,510)	(1,149,510)	-
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	-	-	-	-	-	-	-	-	-	-	-	(29,477)	(29,477)	(29,477)	-
AUX OVRHD MNTC-TELECOM	27913	-	-	-	-	-	-	-	-	-	-	-	(38,595)	(38,595)	(38,595)	-
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	(64,383)	(64,383)	(64,383)	-
OVERHEAD MNTE-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	(1,603,215)	(1,603,215)	(1,603,215)	-
OVERHEAD MNTC-MSO	27919	-	-	58,608	58,608	-	-	-	-	-	-	-	-	-	(58,608)	-
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	200,000	200,000	-	-	-	200,000	200,000	-
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	209,740	209,740	-	-	-	209,740	209,740	-
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	200,000	200,000	-	-	-	200,000	200,000	-
COMPENSATION	29115	-	-	-	-	-	100,000	50,000	180,000	330,000	-	237,705	-	567,705	567,705	-
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,655,039	4,655,039	-	-	-	4,655,039	4,655,039	-
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	1,100	1,100	-
<b>CENTRAL ADMINISTRATION SUBTOTAL</b>		-	-	3,095,109	3,095,109	-	100,000	50,000	5,445,879	5,595,879	-	13,349,540	(8,832,989)	10,112,430	7,017,321	-
<b>CENTRAL ENERGY FACILITY</b>																
PERSONAL SERVICES	Various	-	-	-	-	-	1,404,178	587,201	654,892	2,646,271	-	-	-	2,646,271	-	(2,646,271)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	670,800	-	670,800	-	(670,800)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	2,194,874	-	2,194,874	-	(2,194,874)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	4,562,266	-	4,562,266	-	(4,562,266)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	3,868,833	-	3,868,833	-	(3,868,833)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	1,024,046	-	1,024,046	-	(1,024,046)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)
CHARGE TO GENERAL FUND (62.92%)		-	-	-	-	-	-	-	-	-	-	(11,631,629)	-	(11,631,629)	-	11,631,629
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,557,001)	-	(6,557,001)	-	6,557,001
<b>CENTRAL ENERGY FACILITY SUBTOTAL</b>		-	-	-	-	-	1,404,178	587,201	654,892	2,646,271	-	(2,646,271)	-	-	-	-
<b>SERVICE CENTERS TOTALS</b>		839,175	712,368	14,178,782	15,730,325	3,542,918	44,019,943	7,444,972	29,238,224	84,246,057	-	97,860,639	(8,150,278)	173,956,418	158,226,093	-

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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		
<b>AUXILIARY CENTERS</b>																
<b>PARKING SERVICES</b>																
REGISTRATION FEE	50123	-	-	1,964,000	1,964,000	-	-	-	-	-	-	-	-	-	-	1,964,000
VIOLATIONS BUREAU	50124	-	-	500,000	500,000	-	-	-	-	-	-	-	-	-	-	500,000
PARKING METER INCOME	50125	-	-	165,000	165,000	-	-	-	-	-	-	-	-	-	-	165,000
PARKING SERVICES	50130	-	-	-	-	-	237,802	107,000	153,953	498,755	-	87,327	-	586,082	-	(586,082)
PARKING LOT SEALING & STRIPING	50130	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	(50,000)
2003-04 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(960,000)	(960,000)
2004-05 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,000)	(34,000)
2017-18 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(135,918)	(135,918)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
<b>PARKING SERVICES SUBTOTAL</b>		-	-	2,629,000	2,629,000	-	237,802	107,000	153,953	498,755	-	137,327	-	636,082	(1,992,918)	-
<b>RESIDENCES &amp; AUXILIARY SERVICES</b>																
<b>APARTMENTS</b>																
KEWADIN	50021	-	-	623,439	623,439	-	58,800	246,706	26,250	331,756	-	326,412	-	658,168	-	(34,729)
NORTHWEST	50022	-	-	1,296,486	1,296,486	-	117,500	221,868	55,650	395,018	-	674,299	-	1,069,317	-	227,169
GRAD HSG	50023	-	-	907,729	907,729	-	124,700	40,278	55,230	220,208	-	389,022	-	609,230	-	298,499
<b>APARTMENTS SUBTOTAL</b>		-	-	2,827,654	2,827,654	-	301,000	508,852	137,130	946,982	-	1,389,733	-	2,336,715	-	490,939
<b>BOVEE UC</b>																
BOOKSTORE	50042	-	-	12,970,000	12,970,000	-	530,727	378,000	309,247	1,217,974	9,500,000	847,900	-	11,565,874	-	1,404,126
BUILDING	50043	-	-	67,500	67,500	-	304,022	117,270	208,523	629,815	-	57,000	-	686,815	-	(619,315)
CENTRAL CARD	50045	-	-	150,750	150,750	-	83,819	20,600	45,858	150,277	-	156,800	-	307,077	-	(156,327)
MEDIAGRAPHIX	50047	-	-	50,000	50,000	-	-	40,000	500	40,500	-	47,950	-	88,450	-	(38,450)
<b>BOVEE UC SUBTOTAL</b>		-	-	13,238,250	13,238,250	-	918,568	555,870	564,128	2,038,566	9,500,000	1,109,650	-	12,648,216	-	590,034
<b>BOVEE UC FOOD SERVICE</b>																
CATERING	50048	-	-	1,974,960	1,974,960	-	-	306,120	-	306,120	720,860	742,950	-	1,769,930	-	205,030
DOWN UNDER	50049	-	-	836,141	836,141	-	-	167,230	-	167,230	342,820	318,350	-	828,400	-	7,741
EINSTEINS	50050	-	-	314,070	314,070	-	-	75,500	-	75,500	116,200	117,400	-	309,100	-	4,970
GOODIES	50051	-	-	263,210	263,210	-	-	57,910	-	57,910	121,080	45,570	-	224,560	-	38,650
JAVA CITY LIBRARY	50052	-	-	317,040	317,040	-	-	77,680	-	77,680	122,060	75,660	-	275,400	-	41,640
BEVERAGE SERVICES	50053	-	-	65,680	65,680	-	-	12,350	-	12,350	16,120	7,100	-	35,570	-	30,110
C3 TOWERS	50054	-	-	1,329,213	1,329,213	-	-	239,260	-	239,260	697,830	258,190	-	1,195,280	-	133,933
JAVA CITY HP	50055	-	-	166,530	166,530	-	-	33,810	-	33,810	79,940	51,500	-	165,250	-	1,280
C3 EXPRESS PEARCE	50056	-	-	102,090	102,090	-	-	4,080	-	4,080	59,670	38,450	-	102,200	-	(110)
THE MARKET	50057	-	-	1,108,597	1,108,597	-	-	161,900	-	161,900	631,900	224,990	-	1,018,790	-	89,807
UC STARBUCKS	50059	-	-	764,860	764,860	-	-	149,150	-	149,150	294,470	140,580	-	584,200	-	180,660
NORTHSIDE MARKET	50060	-	-	446,102	446,102	-	-	71,400	-	71,400	290,000	67,780	-	429,180	-	16,922
GRAWN POD EXPRESS	50064	-	-	240,000	240,000	-	-	61,000	-	61,000	110,000	66,050	-	237,050	-	2,950
CONCESSIONS	50076	-	-	304,850	304,850	-	-	57,920	-	57,920	106,700	121,260	-	285,880	-	18,970
<b>BOVEE UC FOOD SERVICE SUBTOTAL</b>		-	-	8,233,343	8,233,343	-	-	1,475,310	-	1,475,310	3,709,650	2,275,830	-	7,460,790	-	772,553
<b>OTHER INCOME</b>																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
<b>OTHER INCOME SUBTOTAL</b>		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000

**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			
<b>PRINTING SERVICES</b>																
UNIVERSITY PRESS	50082	-	-	1,445,000	1,445,000	-	575,898	28,800	314,801	919,499	608,000	214,900	-	1,742,399	-	(297,399)
UP COPY CENTER	50083	-	-	203,290	203,290	-	30,784	800	24,685	56,269	22,000	52,200	-	130,469	-	72,821
UC COPY CENTER	50084	-	-	160,000	160,000	-	31,824	2,200	22,442	56,466	12,200	40,500	-	109,166	-	50,834
PRINTING SERVICES SUBTOTAL		-	-	1,808,290	1,808,290	-	638,506	31,800	361,928	1,032,234	642,200	307,600	-	1,982,034	-	(173,744)
<b>RESIDENCE HALLS</b>																
BARNES	50002	-	-	865,608	865,608	-	114,935	146,239	79,429	340,603	-	409,989	-	750,592	-	115,016
BEDDOW	50003	-	-	1,281,987	1,281,987	-	129,568	244,932	84,945	459,445	-	447,350	-	906,795	-	375,192
CALKINS	50004	-	-	1,396,177	1,396,177	-	144,492	244,871	95,798	485,161	-	504,138	-	989,299	-	406,878
CAREY	50005	-	-	966,138	966,138	-	95,009	347,168	65,049	507,226	-	450,162	-	957,388	-	8,750
COBB	50006	-	-	1,331,208	1,331,208	-	199,797	363,815	130,163	693,775	-	504,972	-	1,198,747	-	132,461
EMMONS	50007	-	-	1,543,000	1,543,000	-	119,670	373,902	77,709	571,281	-	463,595	-	1,034,876	-	508,124
HERRIG	50008	-	-	1,562,867	1,562,867	-	141,581	478,001	93,988	713,570	-	474,355	-	1,187,925	-	374,942
LARZELERE	50009	-	-	1,435,118	1,435,118	-	170,689	221,328	112,075	504,092	-	512,855	-	1,016,947	-	418,171
MERRILL	50010	-	-	1,284,752	1,284,752	-	129,938	169,204	86,754	385,896	-	460,577	-	846,473	-	438,279
ROBINSON	50011	-	-	919,152	919,152	-	132,848	175,491	88,562	396,901	-	479,587	-	876,488	-	42,664
SAXE	50012	-	-	1,493,118	1,493,118	-	109,563	291,968	74,093	475,624	-	459,031	-	934,655	-	558,463
SWEENEY	50013	-	-	1,402,104	1,402,104	-	141,581	303,206	93,988	538,775	-	518,632	-	1,057,407	-	344,697
THORPE	50015	-	-	1,382,633	1,382,633	-	141,581	187,585	93,988	423,154	-	488,347	-	911,501	-	471,132
TROUT	50016	-	-	1,274,486	1,274,486	-	135,760	272,962	90,372	499,094	-	448,899	-	947,993	-	326,493
TROUTMAN	50017	-	-	1,034,165	1,034,165	-	115,248	164,544	91,568	371,360	-	557,610	-	928,970	-	105,195
WHEELER	50018	-	-	1,277,810	1,277,810	-	241,487	299,056	125,348	665,891	-	502,216	-	1,168,107	-	109,703
WOLDT	50019	-	-	1,552,867	1,552,867	-	167,778	269,840	110,266	547,884	-	468,446	-	1,016,330	-	536,537
KULHAVI	50025	-	-	1,455,883	1,455,883	-	147,402	200,994	97,606	446,002	-	517,417	-	963,419	-	492,464
KESSELER	50026	-	-	1,450,575	1,450,575	-	112,473	226,955	75,901	415,329	-	510,118	-	925,447	-	525,128
CAMPBELL	50027	-	-	1,429,556	1,429,556	-	106,652	211,119	72,283	390,054	-	518,799	-	908,853	-	520,703
CELANI	50028	-	-	1,340,979	1,340,979	-	117,368	217,361	79,519	414,248	-	482,687	-	896,935	-	444,044
FABIANO	50029	-	-	1,404,940	1,404,940	-	129,938	219,442	86,753	436,133	-	508,578	-	944,711	-	460,229
RESIDENCE HALLS SUBTOTAL		-	-	29,085,123	29,085,123	-	3,045,358	5,629,983	2,006,157	10,681,498	-	10,688,360	-	21,369,858	-	7,715,265
<b>RESIDENTIAL RESTAURANTS</b>																
CAREY	50032	-	-	7,179,000	7,179,000	-	24,000	638,000	38,000	700,000	1,521,000	2,544,934	-	4,765,934	-	2,413,066
MERRILL	50033	-	-	4,996,990	4,996,990	-	16,000	272,000	26,000	314,000	561,000	1,719,594	-	2,594,594	-	2,402,396
ROBINSON	50034	-	-	4,745,800	4,745,800	-	16,000	368,000	24,000	408,000	800,000	1,867,336	-	3,075,336	-	1,670,464
WOLDT	50035	-	-	6,558,130	6,558,130	-	20,000	630,000	32,000	682,000	1,333,000	2,429,397	-	4,444,397	-	2,113,733
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	23,479,920	23,479,920	-	76,000	1,908,000	120,000	2,104,000	4,215,000	8,561,261	-	14,880,261	-	8,599,659
<b>UNALLOCATED EXPENSES</b>																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	4,756,365	-	4,756,365	-	(4,756,365)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,128,107	5,128,107	-	(5,128,107)
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,302,265)	(5,302,265)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,787,369)	(1,787,369)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	4,756,365	5,128,107	9,884,472	(8,710,234)	(18,594,706)
<b>RESIDENCES &amp; AUXILIARY SERVICES SUBTOTAL</b>		-	-	79,272,580	79,272,580	-	4,979,432	10,109,815	3,189,343	18,278,590	18,066,850	29,088,799	5,128,107	70,562,346	(8,710,234)	-
<b>AUXILIARY CENTERS TOTALS</b>		-	-	81,901,580	81,901,580	-	5,217,234	10,216,815	3,343,296	18,777,345	18,066,850	29,226,126	5,128,107	71,198,428	(10,703,152)	-

**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		
<b>SUBSIDIZED AUXILIARY CENTERS</b>																
<b>ATHLETICS</b>																
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	545,649	84,333	227,593	857,575	-	50,000	-	907,575	-	(907,575)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	133,790	48,320	63,291	245,401	-	325,000	-	570,401	-	(570,401)
NCAA PAYMENTS	55002	-	-	750,000	750,000	-	-	-	-	-	-	-	-	-	-	750,000
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,846,883	-	1,846,883	-	(1,846,883)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	225,000	225,000	-	180,062	140,626	84,754	405,442	-	55,000	-	460,442	-	(235,442)
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)
IMG REVENUE	55007	-	-	650,000	650,000	-	-	-	-	-	-	120,000	-	120,000	-	530,000
COMPLIANCE	55008	-	-	-	-	-	146,276	10,960	72,186	229,422	-	35,000	-	264,422	-	(264,422)
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	157,145	-	93,646	250,791	-	-	-	250,791	-	(250,791)
MID AMERICAN CONFERENCE	55010	-	-	1,375,000	1,375,000	-	-	-	-	-	-	290,000	-	290,000	-	1,085,000
ATHLETIC SPECIAL EVENTS	55015	-	-	36,000	36,000	-	-	-	-	-	-	-	-	-	-	36,000
ATHLETICS-GENERAL	55020	-	-	200,000	200,000	-	67,267	31,261	38,857	137,385	-	124,000	2,495,068	2,756,453	22,600,346	20,043,893
ATHLETIC TICKET TRADE	55023	-	-	116,000	116,000	-	64,770	72,322	34,481	171,573	-	130,000	-	301,573	-	(185,573)
SPECIAL PROJECTS-ATHLETICS	55029	-	-	90,000	90,000	-	96,888	-	60,355	157,243	-	15,000	-	172,243	-	(82,243)
EQUIPMENT & LOCKER ROOM	55035	-	-	23,676	23,676	-	-	-	-	-	-	23,676	-	23,676	-	-
SCOREBOARDS	55049	-	-	8,533	8,533	-	-	158,916	-	158,916	-	72,000	-	230,916	-	(222,383)
SPORTS MEDICINE	55050	-	-	325,000	325,000	-	295,698	333,799	155,901	785,398	-	160,000	-	945,398	-	(620,398)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	14,500	-	14,500	-	(14,500)
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	170,000	-	170,000	-	(170,000)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	95,100	99,083	33,028	227,211	-	140,000	-	367,211	-	(367,211)
POST SEASON COMPETITION	55055	-	-	20,000	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	46,301	73,373	31,980	68,963	220,617	-	35,000	-	255,617	-	(255,617)
CHEERLEADERS	55060	-	-	50,000	50,000	-	-	12,918	-	12,918	-	50,000	-	62,918	-	(12,918)
ADIDAS/SLD	55061	-	-	50,000	50,000	-	-	-	-	-	-	440,000	-	440,000	-	(390,000)
DEVELOPMENT OFFICER	55064	-	-	-	-	-	-	5,167	-	5,167	-	-	-	5,167	-	(5,167)
CMU CHIPPETTES	55065	-	-	70,000	70,000	-	-	8,612	-	8,612	-	70,000	-	78,612	-	(8,612)
FOOTBALL SUITES	55067	-	-	100,000	100,000	-	-	-	-	-	-	1,500	-	1,500	-	98,500
50/50 RAFFLE	55069	-	-	50,000	50,000	-	-	-	-	-	-	25,000	-	25,000	-	25,000
CHIPPEWA CLUB	55070	-	-	100,000	100,000	-	122,702	137,672	67,143	327,517	-	80,000	-	407,517	-	(307,517)
FOOTBALL ADMINISTRATIVE	55072	-	-	1,100,000	1,100,000	-	-	-	-	-	-	1,000,000	-	1,000,000	-	100,000
FOOTBALL	55075	-	-	900,000	900,000	1,014,699	507,990	555,759	568,787	2,647,235	-	1,200,000	-	3,847,235	-	(2,947,235)
BASKETBALL ADMINISTRATIVE	55076	-	-	5,000	5,000	-	-	40,000	-	40,000	-	389,000	-	429,000	-	(424,000)
MEN'S BASKETBALL	55081	-	-	260,000	260,000	305,784	312,120	198,890	186,635	1,003,429	-	401,000	-	1,404,429	-	(1,144,429)
BASEBALL	55082	-	-	70,000	70,000	213,038	-	74,968	96,233	384,239	-	235,000	-	619,239	-	(549,239)
MENS TRACK & CROSS CO	55083	-	-	-	-	172,546	-	3,600	82,552	258,698	-	-	-	258,698	-	(258,698)
WRESTLING	55085	-	-	60,000	60,000	210,924	-	54,233	87,582	352,739	-	103,000	-	455,739	-	(395,739)
TRACK & FIELD - COMBINED	55087	-	-	71,000	71,000	-	-	-	-	-	-	200,000	-	200,000	-	(129,000)
WOMEN'S BASKETBALL	55091	-	-	60,000	60,000	223,937	208,080	166,678	150,849	749,544	-	225,000	-	974,544	-	(914,544)
WOMEN'S SOCCER	55092	-	-	33,000	33,000	159,971	-	6,120	71,678	237,769	-	110,000	-	347,769	-	(314,769)
FIELD HOCKEY	55093	-	-	20,000	20,000	109,230	-	5,760	36,210	151,200	-	100,000	-	251,200	-	(231,200)
GYMNASTICS	55094	-	-	58,000	58,000	263,755	-	71,001	113,674	448,430	-	100,000	-	548,430	-	(490,430)
WOMEN'S GOLF	55095	-	-	15,000	15,000	59,881	-	27,400	22,124	109,405	-	134,000	-	243,405	-	(228,405)
WOMEN'S LACROSSE	55096	-	-	22,000	22,000	111,765	-	27,760	42,439	181,964	-	158,000	-	339,964	-	(317,964)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	172,546	-	3,600	82,552	258,698	-	-	-	258,698	-	(258,698)
VOLLEYBALL	55098	-	-	15,000	15,000	138,269	-	66,161	56,983	261,413	-	110,000	-	371,413	-	(356,413)
SOFTBALL	55099	-	-	65,000	65,000	226,516	-	9,720	81,678	317,914	-	175,000	-	492,914	-	(427,914)
ATHLETIC SCHOLARSHIPS	55136	-	-	405,000	405,000	-	-	-	-	-	-	6,777,063	-	6,777,063	-	(6,372,063)
<b>ATHLETICS SUBTOTAL</b>		-	-	7,398,209	7,398,209	3,429,162	3,006,910	2,487,619	2,680,174	11,603,865	-	15,899,622	2,495,068	29,998,555	22,600,346	-

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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		
<b>COMPUTING SUPPORT</b>																
OIT	24310/26376/53119	-	-	-	-	-	411,842	16,700	186,825	615,367	-	49,700	-	665,067	11,028,151	10,363,084
MEDIATED SERVICES	53110	-	-	-	-	-	231,159	61,170	119,852	412,181	-	325,000	-	737,181	-	(737,181)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	582,431	4,500	259,903	846,834	-	33,245	-	880,079	-	(880,079)
NETWORK	53112	-	-	-	-	-	453,966	220,678	206,606	881,250	-	355,000	-	1,236,250	400,000	(836,250)
INFRASTRUCTURE	53114	-	-	-	-	-	868,004	-	347,089	1,215,093	-	84,200	-	1,299,293	-	(1,299,293)
TECH SERVICES	53115	-	-	-	-	-	99,100	153,000	50,414	302,514	-	54,100	-	356,614	100,000	(256,614)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	462,964	327,284	193,703	983,951	-	64,500	-	1,048,451	-	(1,048,451)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	2,295,517	-	2,295,517	-	(2,295,517)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	287,985	94,660	139,237	521,882	-	27,335	-	549,217	-	(549,217)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	615,899	261,505	259,113	1,136,517	-	27,335	-	1,163,852	-	(1,163,852)
DATA SERVICES	53125	-	-	-	-	-	747,342	210,475	308,383	1,266,200	-	30,430	-	1,296,630	-	(1,296,630)
<b>COMPUTING SUPPORT SUBTOTAL</b>		-	-	-	-	-	4,760,692	1,349,972	2,071,125	8,181,789	-	3,346,362	-	11,528,151	11,528,151	-
<b>PUBLIC BROADCASTING</b>																
<b>RADIO</b>																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	812,494	812,494
MISCELLANEOUS	43305/43313	-	-	1,000	1,000	-	-	-	-	-	-	-	-	-	-	1,000
TOWER RENT	43313	-	-	25,620	25,620	-	-	-	-	-	-	-	-	-	-	25,620
CONTRIBUTIONS	9300011	-	-	1,031,000	1,031,000	-	-	-	-	-	-	-	-	-	-	1,031,000
MANAGEMENT & GENERAL	43350	-	-	-	-	-	160,719	4,000	65,714	230,433	-	38,682	-	269,115	-	(269,115)
FUNDRAISING	43351	-	-	-	-	-	106,708	70,666	58,001	235,375	-	116,856	-	352,231	-	(352,231)
BROADCASTING	43352	-	-	-	-	-	185,643	8,000	82,128	275,771	-	402,930	-	678,701	-	(678,701)
PROGRAMMING	43353	-	-	-	-	-	226,071	62,000	126,901	414,972	-	297,485	-	712,457	-	(712,457)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	34,513	-	15,688	50,201	-	82,500	-	132,701	-	(132,701)
CORP FOR PUBLIC BROADCASTING	69015	-	-	275,091	275,091	-	-	-	-	-	-	-	-	-	-	275,091
<b>TOTAL RADIO</b>		-	-	1,332,711	1,332,711	-	713,654	144,666	348,432	1,206,752	-	938,453	-	2,145,205	812,494	-
<b>TELEVISION</b>																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	1,191,685	1,191,685
MISCELLANEOUS	43205/43213	-	-	88,000	88,000	-	-	-	-	-	-	-	-	-	-	88,000
TOWER RENT	43213	-	-	274,070	274,070	-	-	-	-	-	-	-	-	-	-	274,070
CONTRIBUTIONS	9300010	-	-	1,185,000	1,185,000	-	-	-	-	-	-	-	-	-	-	1,185,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	176,562	42,000	67,454	286,016	-	91,734	-	377,750	-	(377,750)
FUNDRAISING	43251	-	-	-	-	-	141,926	21,292	73,036	236,254	-	252,800	-	489,054	-	(489,054)
BROADCASTING	43252	-	-	-	-	-	382,382	20,000	166,604	568,986	-	538,622	-	1,107,608	-	(1,107,608)
PROGRAMMING	43253	-	-	-	-	-	304,285	74,293	147,141	525,719	-	974,213	-	1,499,932	-	(1,499,932)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	34,513	2,900	15,688	53,101	-	94,864	-	147,965	-	(147,965)
OUTREACH	43255	-	-	-	-	-	65,658	-	23,940	89,598	-	5,250	-	94,848	-	(94,848)
CORP FOR PUBLIC BROADCASTING	69005	-	-	978,402	978,402	-	-	-	-	-	-	-	-	-	-	978,402
<b>TOTAL TELEVISION</b>		-	-	2,525,472	2,525,472	-	1,105,326	160,485	493,863	1,759,674	-	1,957,483	-	3,717,157	1,191,685	-
<b>PUBLIC BROADCASTING SUBTOTAL</b>		-	-	3,858,183	3,858,183	-	1,818,980	305,151	842,295	2,966,426	-	2,895,936	-	5,862,362	2,004,179	-

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<b>TELECOMMUNICATIONS</b>																
USAGE-RESALE	50142	-	-	4,000	4,000	-	-	-	-	-	-	-	-	-	-	4,000
USAGE-ADMINISTRATIVE	50142	-	-	250,000	250,000	-	-	-	-	-	-	-	-	-	-	250,000
NONTAXABLE SALES-RESALE	50142	-	-	110,000	110,000	-	-	-	-	-	-	-	-	-	-	110,000
CELLULAR PHONE RESALE	50142	-	-	5,000,000	5,000,000	-	-	-	-	-	-	-	-	-	-	5,000,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,200,000	2,200,000	-	-	-	-	-	-	-	-	-	-	2,200,000
SERVICE ORDER CHARGES	50142	-	-	750,000	750,000	-	-	-	-	-	-	-	-	-	-	750,000
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	350,000	350,000	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	-	-	15,000	15,000	-	-	-	-	-	-	-	-	-	-	15,000
PERSONNEL SERVICES	50142	-	-	-	-	-	875,889	350,000	445,926	1,671,815	-	-	-	1,671,815	62,611	(1,609,204)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	-	(70,000)
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	450,000	-	450,000	-	(450,000)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	169,000	-	169,000	-	(169,000)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	159,837	-	159,837	-	(159,837)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	4,845,000	-	4,845,000	-	(4,845,000)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	640,000	-	640,000	-	(640,000)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	-	(35,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	270,961	270,961	(804,998)	(1,075,959)
<b>TELECOMMUNICATIONS SUBTOTAL</b>		-	-	9,054,000	9,054,000	-	875,889	350,000	445,926	1,671,815	-	6,368,837	270,961	8,311,613	(742,387)	-
<b>COLLEGE OF MEDICINE CLINICS</b>																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	651,211	651,211	977,019	712,333	25,000	759,486	2,473,838	-	263,800	242,633	2,980,271	2,329,060	-
SIMMONS CENTER	1404001000	-	-	255,501	255,501	166,000	105,519	-	93,047	364,566	-	95,925	-	460,491	204,990	-
NEW CLINIC OPERATIONS	1403001000	-	-	72,074	72,074	-	95,000	-	40,474	135,474	-	82,000	-	217,474	145,400	-
<b>COLLEGE OF MEDICINE CLINICS SUBTOTAL</b>		-	-	978,786	978,786	1,143,019	912,852	25,000	893,007	2,973,878	-	441,725	242,633	3,658,236	2,679,450	-
<b>EVENTS &amp; CONFERENCE SERVICES</b>																
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	71,000	71,000	-	73,406	61,366	38,225	172,997	-	37,520	-	210,517	139,517	-
UNIVERSITY EVENTS	50181/25201	-	-	977,405	977,405	-	141,180	486,275	67,164	694,619	-	382,786	-	1,077,405	100,000	-
<b>UNIVERSITY EVENTS SUBTOTAL</b>		-	-	1,048,405	1,048,405	-	214,586	547,641	105,389	867,616	-	420,306	-	1,287,922	239,517	-
<b>UNIVERSITY RECREATION</b>																
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	46,370	736,287	310,000	357,029	1,449,686	-	177,226	-	1,626,912	1,111,912	-
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,592	41,000	27,600	23,376	103,568	-	43,849	-	147,417	77,417	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,592	57,748	37,166	36,756	143,262	-	65,321	-	208,583	158,394	-
<b>UNIVERSITY RECREATION SUBTOTAL</b>		-	-	635,189	635,189	69,554	835,035	374,766	417,161	1,696,516	-	286,396	-	1,982,912	1,347,723	-
<b>SUBSIDIZED AUXILIARY CENTERS TOTALS</b>		-	-	22,972,772	22,972,772	4,641,735	12,424,944	5,440,149	7,455,077	29,961,905	-	29,659,184	3,008,662	62,629,751	39,656,979	-
<b>GRAND TOTAL</b>		<b>277,884,838</b>	<b>85,624,700</b>	<b>120,331,786</b>	<b>483,841,324</b>	<b>103,594,160</b>	<b>78,183,167</b>	<b>24,496,461</b>	<b>85,423,677</b>	<b>291,697,465</b>	<b>18,066,850</b>	<b>175,130,335</b>	<b>(13,509)</b>	<b>484,881,141</b>	<b>1,039,817</b>	<b>-</b>

## Central Energy Facility

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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 Public Broadcasting. Utilities for this unit are reflected in its respective operating budgets.

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

In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or flat for eight years, except for adjustments in square footage. This is a remarkable accomplishment of true energy savings.

Major assumptions included in the expenditure budget are as follows:

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

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

Accommodating for the above, the 2017-2018 CEF budget is \$18,188,630. The budget includes new funding to accommodate the addition of the Biosciences building.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL SERVICES					COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.						
<b>CENTRAL ENERGY FACILITY</b>													
PERSONAL SERVICES	Various	-	-	1,404,178	587,201	654,892	2,646,271	-	-	-	2,646,271	-	(2,646,271)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	670,800	-	670,800	-	(670,800)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	2,194,874	-	2,194,874	-	(2,194,874)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	4,562,266	-	4,562,266	-	(4,562,266)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	3,868,833	-	3,868,833	-	(3,868,833)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	1,024,046	-	1,024,046	-	(1,024,046)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(11,631,629)	-	(11,631,629)	-	11,631,629
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(6,557,001)	-	(6,557,001)	-	6,557,001
<b>GRAND TOTAL</b>		-	-	1,404,178	587,201	654,892	2,646,271	-	(2,646,271)	-	-	-	-

## **Parking Services**

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The 2017-18 Parking Services budget is based on previous year 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 capital projects and support the general fund.

### **Revenue**

The 2017-18 budgeted revenue is \$2,629,000. Annual parking permit sales fluctuate, but have seen a slight increase over the last few years.

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 2017-2018 budgeted expenses reflect staff compensation based on the reorganization and new management of the department. The 2017-2018 budget is anticipated to contribute the same amount to fund capital projects and maintain similar operational related expenditures of 2016-2017.



## **Auxiliary Services**

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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 overhead and utility costs, the Capital Budget, or retained by Auxiliary Services for internal maintenance operations, equipment replacement, and long-term capital needs.

### **Revenue**

The total revenue in the 2017-18 budgets is projected at \$79,272,580 and is based on the following assumptions:

- A 3.5 percent increase in the room and board unlimited meal plan from \$9,406 for two semesters to \$9,736 for residence hall students.
- Residence hall capacity is approximately 6,000. Estimated fall opening occupancy is 5,850 (97.5 percent).
- Residence hall occupancy is estimated to average 5,600 (93.3 percent of budgeted capacity) for the year. Apartment occupancy is predicted to average 93 percent for the year.

### **Expenditures**

The total expenditure budget for 2017-18 is \$79,272,580, which is a 1.4 percent decrease from the 2016-17 budget. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2017-18.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- Projected university overhead charge increases by 1.7 percent for 2017-18. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase in the range of 4-5 percent.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
<b>RESIDENCE HALLS</b>															
BARNES	50002	865,608	-	114,935	146,239	79,429	340,603	-	182,685	227,304	-	750,592	-	115,016	
BEDDOW	50003	1,281,987	-	129,568	244,932	84,945	459,445	-	191,214	256,136	-	906,795	-	375,192	
CALKINS	50004	1,396,177	-	144,492	244,871	95,798	485,161	-	198,579	305,559	-	989,299	-	406,878	
CAREY	50005	966,138	-	95,009	347,168	65,049	507,226	-	193,502	256,660	-	957,388	-	8,750	
COBB	50006	1,331,208	-	199,797	363,815	130,163	693,775	-	207,018	297,954	-	1,198,747	-	132,461	
EMMONS	50007	1,543,000	-	119,670	373,902	77,709	571,281	-	189,293	274,302	-	1,034,876	-	508,124	
HERRIG	50008	1,562,867	-	141,581	478,001	93,988	713,570	-	189,459	284,896	-	1,187,925	-	374,942	
LARZELERE	50009	1,435,118	-	170,689	221,328	112,075	504,092	-	233,074	279,781	-	1,016,947	-	418,171	
MERRILL	50010	1,284,752	-	129,938	169,204	86,754	385,896	-	203,056	257,521	-	846,473	-	438,279	
ROBINSON	50011	919,152	-	132,848	175,491	88,562	396,901	-	198,966	280,621	-	876,488	-	42,664	
SAXE	50012	1,493,118	-	109,563	291,968	74,093	475,624	-	191,785	267,246	-	934,655	-	558,463	
SWEENEY	50013	1,402,104	-	141,581	303,206	93,988	538,775	-	223,645	294,987	-	1,057,407	-	344,697	
THORPE	50015	1,382,633	-	141,581	187,585	93,988	423,154	-	217,861	270,486	-	911,501	-	471,132	
TROUT	50016	1,274,486	-	135,760	272,962	90,372	499,094	-	191,718	257,181	-	947,993	-	326,493	
TROUTMAN	50017	1,034,165	-	115,248	164,544	91,568	371,360	-	303,297	254,313	-	928,970	-	105,195	
WHEELER	50018	1,277,810	-	241,487	299,056	125,348	665,891	-	207,018	295,198	-	1,168,107	-	109,703	
WOLDT	50019	1,552,867	-	167,778	269,840	110,266	547,884	-	189,858	278,588	-	1,016,330	-	536,537	
KULHAVI	50025	1,455,883	-	147,402	200,994	97,606	446,002	-	241,329	276,088	-	963,419	-	492,464	
KESSELER	50026	1,450,575	-	112,473	226,955	75,901	415,329	-	233,135	276,983	-	925,447	-	525,128	
CAMPBELL	50027	1,429,556	-	106,652	211,119	72,283	390,054	-	254,615	264,184	-	908,853	-	520,703	
CELANI	50028	1,340,979	-	117,368	217,361	79,519	414,248	-	232,582	250,105	-	896,935	-	444,044	
FABIANO	50029	1,404,940	-	129,938	219,442	86,753	436,133	-	232,582	275,996	-	944,711	-	460,229	
TOTAL RESIDENCE HALLS		29,085,123	-	3,045,358	5,629,983	2,006,157	10,681,498	-	4,706,271	5,982,089	-	21,369,858	-	7,715,265	
<b>APARTMENTS</b>															
KEWADIN	50021	623,439	-	58,800	246,706	26,250	331,756	-	221,855	104,557	-	658,168	-	(34,729)	
NORTHWEST	50022	1,296,486	-	117,500	221,868	55,650	395,018	-	414,842	259,457	-	1,069,317	-	227,169	
GRAD HSG	50023	907,729	-	124,700	40,278	55,230	220,208	-	320,772	68,250	-	609,230	-	298,499	
TOTAL APARTMENTS		2,827,654	-	301,000	508,852	137,130	946,982	-	957,469	432,264	-	2,336,715	-	490,939	
<b>RESIDENTIAL RESTAURANTS</b>															
CAREY	50032	7,179,000	-	24,000	638,000	38,000	700,000	1,521,000	211,934	2,333,000	-	4,765,934	-	2,413,066	
MERRILL	50033	4,996,990	-	16,000	272,000	26,000	314,000	561,000	177,594	1,542,000	-	2,594,594	-	2,402,396	
ROBINSON	50034	4,745,800	-	16,000	368,000	24,000	408,000	800,000	197,336	1,670,000	-	3,075,336	-	1,670,464	
WOLDT	50035	6,558,130	-	20,000	630,000	32,000	682,000	1,333,000	306,397	2,123,000	-	4,444,397	-	2,113,733	
TOTAL RESIDENTIAL RESTAURANTS		23,479,920	-	76,000	1,908,000	120,000	2,104,000	4,215,000	893,261	7,668,000	-	14,880,261	-	8,599,659	
<b>BOVEE UC</b>															
BOOKSTORE	50042	12,970,000	-	530,727	378,000	309,247	1,217,974	9,500,000	-	847,900	-	11,565,874	-	1,404,126	
BUILDING	50043	67,500	-	304,022	117,270	208,523	629,815	-	-	57,000	-	686,815	-	(619,315)	
CENTRAL CARD	50045	150,750	-	83,819	20,600	45,858	150,277	-	-	156,800	-	307,077	-	(156,327)	
MEDIAGRAPHIX	50047	50,000	-	-	40,000	500	40,500	-	-	47,950	-	88,450	-	(38,450)	
SUBTOTAL		13,238,250	-	918,568	555,870	564,128	2,038,566	9,500,000	-	1,109,650	-	12,648,216	-	590,034	

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
<b>BOVEE UC FOOD SERVICE</b>															
CATERING	50048	1,974,960	-	-	306,120	-	306,120	720,860	-	742,950	-	1,769,930	-	205,030	
DOWN UNDER	50049	836,141	-	-	167,230	-	167,230	342,820	-	318,350	-	828,400	-	7,741	
GOODIES	50051	263,210	-	-	57,910	-	57,910	121,080	-	45,570	-	224,560	-	38,650	
JAVA CITY LIBRARY	50052	317,040	-	-	77,680	-	77,680	122,060	-	75,660	-	275,400	-	41,640	
C3 TOWERS	50054	1,329,213	-	-	239,260	-	239,260	697,830	-	258,190	-	1,195,280	-	133,933	
JAVA CITY HP	50055	166,530	-	-	33,810	-	33,810	79,940	-	51,500	-	165,250	-	1,280	
C3 EXPRESS PEARCE	50056	102,090	-	-	4,080	-	4,080	59,670	-	38,450	-	102,200	-	(110)	
THE MARKET	50057	1,108,597	-	-	161,900	-	161,900	631,900	-	224,990	-	1,018,790	-	89,807	
CONCESSIONS	50078	304,850	-	-	57,920	-	57,920	106,700	-	121,260	-	285,880	-	18,970	
EINSTEINS	50050	314,070	-	-	75,500	-	75,500	116,200	-	117,400	-	309,100	-	4,970	
NORTHSIDE MARKET	50060	446,102	-	-	71,400	-	71,400	290,000	-	67,780	-	429,180	-	16,922	
UC STARBUCKS	50059	764,860	-	-	149,150	-	149,150	294,470	-	140,580	-	584,200	-	180,660	
BEVERAGE SERVICES	50053	65,680	-	-	12,350	-	12,350	16,120	-	7,100	-	35,570	-	30,110	
WHICH WICH	50064	240,000	-	-	61,000	-	61,000	110,000	-	66,050	-	237,050	-	2,950	
SUBTOTAL		8,233,343	-	-	1,475,310	-	1,475,310	3,709,650	-	2,275,830	-	7,460,790	-	772,553	
TOTAL BOVEE UC		21,471,593	-	918,568	2,031,180	564,128	3,513,876	13,209,650	-	3,385,480	-	20,109,006	-	1,362,587	
<b>PRINTING SERVICES</b>															
UNIVERSITY PRESS	50082	1,445,000	-	575,898	28,800	314,801	919,499	608,000	-	214,900	-	1,742,399	-	(297,399)	
UP COPY CENTER	50083	203,290	-	30,784	800	24,685	56,269	22,000	-	52,200	-	130,469	-	72,821	
UC COPY CENTER	50084	160,000	-	31,824	2,200	22,442	56,466	12,200	-	40,500	-	109,166	-	50,834	
TOTAL PRINTING SERVICES		1,808,290	-	638,506	31,800	361,928	1,032,234	642,200	-	307,600	-	1,982,034	-	(173,744)	
<b>POOLED INVESTMENT INCOME</b>															
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
<b>UNALLOCATED EXPENSES</b>															
UNIV. OVERHEAD ASSESSMENT-GF		-	-	-	-	-	-	-	-	-	5,128,107	5,128,107	-	(5,128,107)	
INTER-FUND TRANSFER TO GF		-	-	-	-	-	-	-	-	-	-	-	(3,102,265)	(3,102,265)	
2017 BUDGET REDUCTION CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(2,200,000)	(2,200,000)	
DEFERRED MAINT. CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
DEBT SERVICE		-	-	-	-	-	-	-	-	4,756,365	-	4,756,365	-	(4,756,365)	
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	(1,787,369)	(1,787,369)	
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	4,756,365	5,128,107	9,884,472	(8,710,234)	(18,594,706)	
<b>GRAND TOTAL</b>		<b>79,272,580</b>	<b>-</b>	<b>4,979,432</b>	<b>10,109,815</b>	<b>3,189,343</b>	<b>18,278,590</b>	<b>18,066,850</b>	<b>6,557,001</b>	<b>22,531,798</b>	<b>5,128,107</b>	<b>70,562,346</b>	<b>(8,710,234)</b>	<b>-</b>	

## Athletics

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The Athletics revenue and expenditure budgets are represented as a subsidized auxiliary center. Almost all of the athletics-related accounts were transferred from the general fund, effective July 1, 1995. The auxiliary fund accounts allow the financial activity of a sport or event to be fully recorded in one account and better accommodate the athletics department's reporting needs.

The 2017-18 Athletic revenue budget is projected at \$7,398,209. In addition, the general fund support of \$22,600,346 reflects the university's commitment to continue to provide the Athletics Department the appropriate level of funding it received when it was part of the general fund. The general fund support includes funding for a majority of the faculty and staff salaries and benefits, overhead charges returned to the general fund, debt service for facilities, scholarships to student-athletes, supplies and expenses, and gender equity initiatives. Nearly half of the subsidy relates to overhead charges, debt service, and scholarships to student-athletes. The current scholarship subsidy includes 132 in-state awards and 100 out-of-state awards. The total subsidized scholarship budget for 2017-18 is set at \$6,372,063. Revenues, totaling \$7,398,209 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs.

The 2017-18 fiscal year expenditure budget (including transfers out) shows a total budget of \$29,998,555, yielding a projected break-even situation for 2017-18.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>ATHLETICS</b>														
ATHLETIC DIRECTOR	55000	-	-	545,649	84,333	227,593	857,575	-	50,000	-	907,575	-	(907,575)	
GENERAL FM & EQUIPMENT	55001	-	-	133,790	48,320	63,291	245,401	-	325,000	-	570,401	-	(570,401)	
NCAA PAYMENTS	55002	750,000	-	-	-	-	-	-	-	-	-	-	750,000	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	1,846,883	-	1,846,883	-	(1,846,883)	
NCAA ACADEMIC ENHANCEMENT	55005	225,000	-	180,062	140,626	84,754	405,442	-	55,000	-	460,442	-	(235,442)	
HALL OF FAME	55006	-	-	-	-	-	-	-	10,000	-	10,000	-	(10,000)	
IMG REVENUE	55007	650,000	-	-	-	-	-	-	120,000	-	120,000	-	530,000	
COMPLIANCE	55008	-	-	146,276	10,960	72,186	229,422	-	35,000	-	264,422	-	(264,422)	
SPORTS INFORMATION DEPT	55009	-	-	157,145	-	93,646	250,791	-	-	-	250,791	-	(250,791)	
MID AMERICAN CONFERENCE	55010	1,375,000	-	-	-	-	-	-	290,000	-	290,000	-	1,085,000	
ATHLETIC SPECIAL EVENTS	55015	36,000	-	-	-	-	-	-	-	-	-	-	36,000	
ATHLETICS-GENERAL	55020	200,000	-	67,267	31,261	38,857	137,385	-	124,000	2,495,068	2,756,453	22,600,346	20,043,893	
ATHLETIC TICKET TRADE	55023	116,000	-	64,770	72,322	34,481	171,573	-	130,000	-	301,573	-	(185,573)	
EQUIPMENT & LOCKER ROOM	55035	90,000	-	96,888	-	60,355	157,243	-	15,000	-	172,243	-	(82,243)	
HOST MAC TOURNAMENT	55037	23,676	-	-	-	-	-	-	23,676	-	23,676	-	-	
SCOREBOARDS	55049	8,533	-	-	158,916	-	158,916	-	72,000	-	230,916	-	(222,383)	
SPORTS MEDICINE	55050	325,000	-	295,698	333,799	155,901	785,398	-	160,000	-	945,398	-	(620,398)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	14,500	-	14,500	-	(14,500)	
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	170,000	-	170,000	-	(170,000)	
ATHLETIC PROMOTIONS	55053	-	-	95,100	99,083	33,028	227,211	-	140,000	-	367,211	-	(367,211)	
POST SEASON COMPETITION	55055	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)	
STRENGTH & COND. PROGRAM	55057	-	46,301	73,373	31,980	68,963	220,617	-	35,000	-	255,617	-	(255,617)	
CHEERLEADERS	55060	50,000	-	-	12,918	-	12,918	-	50,000	-	62,918	-	(12,918)	
ADIDAS/SLD	55061	50,000	-	-	-	-	-	-	440,000	-	440,000	-	(390,000)	
DEVELOPMENT OFFICER	55064	-	-	-	5,167	-	5,167	-	-	-	5,167	-	(5,167)	
CMU CHIPPETTES	55065	70,000	-	-	8,612	-	8,612	-	70,000	-	78,612	-	(8,612)	
FOOTBALL SUITES	55067	100,000	-	-	-	-	-	-	1,500	-	1,500	-	98,500	
50/50 RAFFLE	55069	50,000	-	-	-	-	-	-	25,000	-	25,000	-	25,000	
CHIPPEWA CLUB	55070	100,000	-	122,702	137,672	67,143	327,517	-	80,000	-	407,517	-	(307,517)	
FOOTBALL ADMINISTRATIVE	55072	1,100,000	-	-	-	-	-	-	1,000,000	-	1,000,000	-	100,000	
FOOTBALL	55075	900,000	1,014,699	507,990	555,759	568,787	2,647,235	-	1,200,000	-	3,847,235	-	(2,947,235)	
BASKETBALL ADMINISTRATIVE	55076	5,000	-	-	40,000	-	40,000	-	389,000	-	429,000	-	(424,000)	
MEN'S BASKETBALL	55081	260,000	305,784	312,120	198,890	186,635	1,003,429	-	401,000	-	1,404,429	-	(1,144,429)	
BASEBALL	55082	70,000	213,038	-	74,968	96,233	384,239	-	235,000	-	619,239	-	(549,239)	
MENS TRACK & CROSS CO	55083	-	172,546	-	3,600	82,552	258,698	-	-	-	258,698	-	(258,698)	
WRESTLING	55085	60,000	210,924	-	54,233	87,582	352,739	-	103,000	-	455,739	-	(395,739)	
TRACK & FIELD - COMBINED	55087	71,000	-	-	-	-	-	-	200,000	-	200,000	-	(129,000)	
WOMEN'S BASKETBALL	55091	60,000	223,937	208,080	166,678	150,849	749,544	-	225,000	-	974,544	-	(914,544)	
WOMEN'S SOCCER	55092	33,000	159,971	-	6,120	71,678	237,769	-	110,000	-	347,769	-	(314,769)	
FIELD HOCKEY	55093	20,000	109,230	-	5,760	36,210	151,200	-	100,000	-	251,200	-	(231,200)	
GYMNASTICS	55094	58,000	263,755	-	71,001	113,674	448,430	-	100,000	-	548,430	-	(490,430)	
WOMEN'S GOLF	55095	15,000	59,881	-	27,400	22,124	109,405	-	134,000	-	243,405	-	(228,405)	
WOMEN'S LACROSSE	55096	22,000	111,765	-	27,760	42,439	181,964	-	158,000	-	339,964	-	(317,964)	
WOMENS TRACK & CROSS CO	55097	-	172,546	-	3,600	82,552	258,698	-	-	-	258,698	-	(258,698)	
VOLLEYBALL	55098	15,000	138,269	-	66,161	56,983	261,413	-	110,000	-	371,413	-	(356,413)	
SOFTBALL	55099	65,000	226,516	-	9,720	81,678	317,914	-	175,000	-	492,914	-	(427,914)	
ATHLETIC SCHOLARSHIPS	55136	405,000	-	-	-	-	-	-	6,777,063	-	6,777,063	-	(6,372,063)	
<b>GRAND TOTAL</b>		<b>7,398,209</b>	<b>3,429,162</b>	<b>3,006,910</b>	<b>2,487,619</b>	<b>2,680,174</b>	<b>11,603,865</b>	<b>-</b>	<b>15,899,622</b>	<b>2,495,068</b>	<b>29,998,555</b>	<b>22,600,346</b>	<b>-</b>	

<b>General Fund Support</b>	<b>2017-2018</b>
Faculty Salaries	3,548,634
Staff Salaries	2,047,317
Regular Faculty Benefits	1,271,130
FT Faculty & Staff Benefits	1,919,378
Supplies & Equipment	2,449,120
Overhead	2,495,068
Debt Service	1,846,883
Scholarships	6,372,063
Additional University Subsidy (2009-2010)	650,753
	<b>22,600,346</b>

## **College of Medicine – Clinical Operations**

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The College of Medicine – 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 subsidy for the College of Medicine – Clinical Operations is \$832,854. The subsidy is necessary to assure the continued provision of essential clinical, campus health education, and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								UNIV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL					
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
<b>UNIVERSITY HEALTH SERVICES</b>												
OPERATIONS	1500100000	651,211	977,019	712,333	25,000	759,486	2,473,838	263,800	242,633	2,980,271	2,329,060	-
<b>GRAND TOTAL</b>		<b>651,211</b>	<b>977,019</b>	<b>712,333</b>	<b>25,000</b>	<b>759,486</b>	<b>2,473,838</b>	<b>263,800</b>	<b>242,633</b>	<b>2,980,271</b>	<b>2,329,060</b>	<b>-</b>
<b>SIMMONS</b>												
OPERATIONS	1404001000	255,501	166,000	105,519	-	93,047	364,566	95,925	-	460,491	204,990	-
<b>GRAND TOTAL</b>		<b>255,501</b>	<b>166,000</b>	<b>105,519</b>	<b>-</b>	<b>93,047</b>	<b>364,566</b>	<b>95,925</b>	<b>-</b>	<b>460,491</b>	<b>204,990</b>	<b>-</b>
<b>NEW CLINIC</b>												
OPERATIONS	1403001000	72,074	-	95,000	-	40,474	135,474	82,000	-	217,474	145,400	-
<b>GRAND TOTAL</b>		<b>72,074</b>	<b>-</b>	<b>95,000</b>	<b>-</b>	<b>40,474</b>	<b>135,474</b>	<b>82,000</b>	<b>-</b>	<b>217,474</b>	<b>145,400</b>	<b>-</b>
<b>TOTAL ALL CLINICS</b>		<b>978,786</b>	<b>1,143,019</b>	<b>912,852</b>	<b>25,000</b>	<b>893,007</b>	<b>2,973,878</b>	<b>441,725</b>	<b>242,633</b>	<b>3,658,236</b>	<b>2,679,450</b>	<b>-</b>

## **Computing Support**

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The Office of Information Technology continues to apply funding to support key services. Major projects for 2017-18 are targeted to improvement of internal IT business processes, a major information security initiative, the continuation of a major software development project supporting online student advising services, the assimilation of our College of Medicine into the university's primary academic and administrative systems, the enhancement of a customer relationship management system in the Enrollment and Student Services division, and the expansion of business intelligence capabilities.

**CENTRAL MICHIGAN UNIVERSITY  
2016-2017 NON-GENERAL FUND BUDGET  
COMPUTING SUPPORT**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
<b>COMPUTING SUPPORT</b>													
OIT (INCLUDES SUBSIDIES)	24310/26376/53119	-	-	353,476	16,700	143,322	513,498	-	49,700	-	563,198	11,941,981	11,378,783
MEDIATED SERVICES	53110	-	-	167,559	61,170	80,724	309,453	-	400,000	-	709,453	-	(709,453)
APPLICATION & SYSTEMS	53111	-	-	572,287	4,500	248,854	825,641	-	33,245	-	858,886	-	(858,886)
NETWORK	53112	-	-	454,584	220,678	187,484	862,746	-	455,000	-	1,317,746	400,000	(917,746)
INFRASTRUCTURE	53114	-	-	864,972	-	326,338	1,191,310	-	84,200	-	1,275,510	-	(1,275,510)
TECH SERVICES	53115	-	-	135,949	153,000	71,624	360,573	-	54,100	-	414,673	100,000	(314,673)
HELP DESK AND USER SUPPORT	53116	-	-	443,191	327,284	191,216	961,691	-	64,500	-	1,026,191	-	(1,026,191)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	3,571,963	-	3,571,963	-	(3,571,963)
PROJECT MANAGEMENT OFFICE	53120	-	-	67,320	94,660	30,153	192,133	-	27,335	-	219,468	-	(219,468)
DEVELOPMENT & MAINTENANCE	53121	-	-	464,883	261,505	178,326	904,714	-	27,335	-	932,049	-	(932,049)
DATA SERVICES	53125	-	-	944,508	210,475	367,431	1,522,414	-	30,430	-	1,552,844	-	(1,552,844)
<b>GRAND TOTAL</b>				<b>4,468,729</b>	<b>1,349,972</b>	<b>1,825,472</b>	<b>7,644,173</b>	<b>-</b>	<b>4,797,808</b>	<b>-</b>	<b>12,441,981</b>	<b>12,441,981</b>	<b>-</b>

## **Public Broadcasting**

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The 2017-18 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2018, with a total budget of \$5,862,362 as compared to 6,573,457 in 2016-17. The total budget reflects a 10.8 percent decrease compared to the 2016-17 budget. This decrease is partially impacted by the sale of the Flint station as part of the spectrum auction as well as other budget reductions.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
PUBLIC BROADCASTING**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>RADIO</b>														
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	812,494	812,494
MISCELLANEOUS	43305/43313	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
TOWER RENT	43313	25,620	-	-	-	-	-	-	-	-	-	-	-	25,620
CONTRIBUTIONS	9300011	1,031,000	-	-	-	-	-	-	-	-	-	-	-	1,031,000
MANAGEMENT & GENERAL	43350	-	-	160,719	4,000	65,714	230,433	-	38,682	-	269,115	-	-	(269,115)
FUNDRAISING	43351	-	-	106,708	70,666	58,001	235,375	-	116,856	-	352,231	-	-	(352,231)
BROADCASTING	43352	-	-	185,643	8,000	82,128	275,771	-	402,930	-	678,701	-	-	(678,701)
PROGRAMMING	43353	-	-	226,071	62,000	126,901	414,972	-	297,485	-	712,457	-	-	(712,457)
PROGRAM INFORMATION & OUTREACH	43354	-	-	34,513	-	15,688	50,201	-	82,500	-	132,701	-	-	(132,701)
CORP FOR PUBLIC BROADCASTING	69015	275,091	-	-	-	-	-	-	-	-	-	-	-	275,091
<b>TOTAL RADIO</b>		<b>1,332,711</b>	<b>-</b>	<b>713,654</b>	<b>144,666</b>	<b>348,432</b>	<b>1,206,752</b>	<b>-</b>	<b>938,453</b>	<b>-</b>	<b>2,145,205</b>	<b>812,494</b>	<b>-</b>	<b>-</b>
<b>TELEVISION</b>														
WCMU TV & FM	43210	-	-	-	-	-	-	-	-	-	-	-	1,191,685	1,191,685
MISCELLANEOUS	43205/43213	88,000	-	-	-	-	-	-	-	-	-	-	-	88,000
TOWER RENT	43213	274,070	-	-	-	-	-	-	-	-	-	-	-	274,070
CONTRIBUTIONS	9300010	1,185,000	-	-	-	-	-	-	-	-	-	-	-	1,185,000
MANAGEMENT & GENERAL	43250	-	-	176,562	42,000	67,454	286,016	-	91,734	-	377,750	-	-	(377,750)
FUNDRAISING	43251	-	-	141,926	21,292	73,036	236,254	-	252,800	-	489,054	-	-	(489,054)
BROADCASTING	43252	-	-	382,382	20,000	166,604	568,986	-	538,622	-	1,107,608	-	-	(1,107,608)
PROGRAMMING	43253	-	-	304,285	74,293	147,141	525,719	-	974,213	-	1,499,932	-	-	(1,499,932)
PROGRAM INFORMATION	43254	-	-	34,513	2,900	15,688	53,101	-	94,864	-	147,965	-	-	(147,965)
OUTREACH	43255	-	-	65,658	-	23,940	89,598	-	5,250	-	94,848	-	-	(94,848)
CORP FOR PUBLIC BROADCASTING	69005	978,402	-	-	-	-	-	-	-	-	-	-	-	978,402
<b>TOTAL TELEVISION</b>		<b>2,525,472</b>	<b>-</b>	<b>1,105,326</b>	<b>160,485</b>	<b>493,863</b>	<b>1,759,674</b>	<b>-</b>	<b>1,957,483</b>	<b>-</b>	<b>3,717,157</b>	<b>1,191,685</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>3,858,183</b>	<b>-</b>	<b>1,818,980</b>	<b>305,151</b>	<b>842,295</b>	<b>2,966,426</b>	<b>-</b>	<b>2,895,936</b>	<b>-</b>	<b>5,862,362</b>	<b>2,004,179</b>	<b>-</b>	<b>-</b>

## Telecommunications

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The Telecommunications budget for 2017-18 is built on the assumption that revenue and expenses will increase by 7.8 percent, with the culmination of scheduled building and renovation projects (Bio-Sciences and College of Medicine). Budgeted expenses for telephone switch maintenance, cable service, and local phone access decrease as a result of renegotiated contracts; however, negotiated employee compensation increases. Revenue from Connect CMU Cellular Phone program continues to increase due to marketing efforts; while the need for additional deferred maintenance funding in areas such as physical security, mediated classrooms and the university data network is becoming more critical.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>TELECOMMUNICATIONS</b>														
USAGE-RESALE	50142	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000
USAGE-ADMINISTRATIVE	50142	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
NONTAXABLE SALES-RESALE	50142	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000
CELLULAR PHONE RESALE	50142	5,000,000	-	-	-	-	-	-	-	-	-	-	-	5,000,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,200,000	-	-	-	-	-	-	-	-	-	-	-	2,200,000
SERVICE ORDER CHARGES	50142	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000
MONTHLY PHONE SERVICE-RES HALLS	50142	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	375,000	-	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000
PERSONNEL SERVICES	50142	-	-	875,889	350,000	445,926	1,671,815	-	-	-	-	1,671,815	62,611	(1,609,204)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	70,000	-	-	70,000	-	(70,000)
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	450,000	-	-	450,000	-	(450,000)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	169,000	-	-	169,000	-	(169,000)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	159,837	-	-	159,837	-	(159,837)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	4,845,000	-	-	4,845,000	-	(4,845,000)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	640,000	-	-	640,000	-	(640,000)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	35,000	-	-	35,000	-	(35,000)
OVERHEAD RECOVERY/REDUCTIONS	50142	-	-	-	-	-	-	-	-	270,961	-	270,961	(804,998)	(1,075,959)
<b>GRAND TOTAL</b>		<b>9,054,000</b>		<b>875,889</b>	<b>350,000</b>	<b>445,926</b>	<b>1,671,815</b>		<b>6,368,837</b>	<b>270,961</b>		<b>8,311,613</b>	<b>(742,387)</b>	<b>-</b>

## **University Events and Conferences Services**

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The 2017-18 University Events budget includes general fund support of \$100,000. University Events coordinates all aspects of activities offered at the University for non-athletic public performances. University Events functions as the contracting agent for the University for all public events as it relates to performing artists, speakers and films. The department works with student organizations, university departments and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental and related billings of all University staging, chairs and audio and video equipment.

The 2017-18 Event and Conference Services (ECS) budget includes general fund support of \$139,517. ECS is responsible for providing leadership, administration and overall coordination, management and development of camps, conferences and events. ECS meets with conference and event planners, arranges event details and coordinates service delivery. ECS also schedules and manages the use of CMU facilities by internal and external organizations and individuals. The general fund subsidy provides opportunities to support academic and administrative units with their coordination of events, camps and conferences at CMU.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>UNIVERSITY EVENTS &amp; CONFERENCES</b>														
EVENTS & CONFERENCE SERVICES	50250/25201	71,000	-	73,406	61,366	38,225	172,997	-	37,520	-	210,517	139,517	-	
UNIVERSITY EVENTS	50181	977,405	-	141,180	486,275	67,164	694,619	-	382,786	-	1,077,405	100,000	-	
<b>GRAND TOTAL</b>		<b>1,048,405</b>	<b>-</b>	<b>214,586</b>	<b>547,641</b>	<b>105,389</b>	<b>867,616</b>	<b>-</b>	<b>420,306</b>	<b>-</b>	<b>1,287,922</b>	<b>239,517</b>	<b>-</b>	

## University Recreation

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The 2017-18 University Recreation budget includes general fund support of \$2,084,221. University Recreation conducts recreation and fitness programs for the campus community largely occurring in the Student Activity (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.

The 2017-18 Events Center Operations budget includes general fund support of \$235,811. Events Center Operations is responsible for the daily leadership and management of the CMU Events Center. Events Center Operations coordinates scheduling, personnel and events management. The general fund subsidy supports staffing of events and coordination of all operations for the CMU Events Center. This subsidy allows access to the Events Center for Academic Programs, Athletics, Student Life, University Events and other university functions by providing operational support costs for these units. In addition, a portion of this subsidy funds the management of the Ticket Central Box Office, and provides the support for campus wide ticket operations.

**CENTRAL MICHIGAN UNIVERSITY  
2017-2018 NON-GENERAL FUND BUDGET  
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
<b>UNIVERSITY RECREATION, EVENTS &amp; CONFERENCES</b>													
EVENTS CENTER OPERATIONS	50225/25201	50,189	11,592	57,748	37,166	36,756	143,262	-	65,321	208,583	158,394	-	
TICKET CENTRAL	50183	70,000	11,592	41,000	27,600	23,376	103,568	-	43,849	147,417	77,417	-	
UNIVERSITY RECREATION	50195/25201	515,000	46,370	736,287	310,000	357,029	1,449,686	-	177,226	972,309	2,599,221	2,084,221	-
<b>GRAND TOTAL</b>		<b>635,189</b>	<b>69,554</b>	<b>835,035</b>	<b>374,766</b>	<b>417,161</b>	<b>1,696,516</b>		<b>286,396</b>	<b>972,309</b>	<b>2,955,221</b>	<b>2,320,032</b>	<b>-</b>

**SPECIFIC 2017-2018 EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY TO BE GRANTED WITH  
ACCEPTANCE OF 2017-2018 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$4,300,000	Subscription services for approximately 2,125 periodical & electronic resources (EBSCO Subscription Services handled 1,325 of the subscriptions, standing orders, databases and journal packages for a total of \$2,116,008).
2) Furniture	Various	3,750,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	1,690,000	Premiums for insurance coverage of general liability, errors and omissions, medical malpractice, auto, excess workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, Global Campus, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
4) Employee Benefits and Insurance	Various	35,748,639	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,450,000	Purchase of custodial services and supplies for one year renewal with Romanow Building Services for Dow Science Building, Greenhouse, Global Campus, Indoor Athletic Complex, Music Building, Library, Health Professions & Education and Human Services Building.
6) Student Technology	50142/53112	2,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	Global Campus - Various & University Communications	7,500,000	Contract with media buying agent for various marketing and advertising initiatives for Global Campus learning center locations across the United States and Main Campus.
8) Property Leases	Global Campus - Various	3,300,000	Real estate lease agreements for classroom space needs in Global Campus learning center locations across the United States.
9) Software/Hardware Maintenance	53118/76100	3,355,000	Annual maintenance costs for hardware, software and membership fees.
10) Software Hardware Purchases	53117/70544	2,000,000	Annual purchases for new and replacement hardware, software and consulting or other project expenses.
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	1,024,046	Water and sewer purchase for the University from the City of Mount Pleasant.
13) Computer Equipment	Various	1,100,000	Agreement for purchasing university computers. This is the second (2nd) year of a two (2) year agreement with CDW.
14) Telephone System Upgrade		1,500,000	Purchase of phones and licensing required for a multiyear upgrade of the phone system.
	<b>TOTAL</b>	<b><u>\$73,467,685</u></b>	

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Residence Hall Dining Services	Auxiliary	4,900,000	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	4,400,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	11,800,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	5,500,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
<b>TOTAL</b>		<b><u>\$26,600,000</u></b>	

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	3,868,833	Electricity purchase for the University. Current supplier is Wolverine Power. Multiple suppliers approach for bidding purposes still in effect.
2) Natural Gas Purchase	50175	4,562,266	Campus purchased natural gas. Multiple suppliers will be used for contract lengths not to exceed three (3) years.
3) Copier/Printer Equipment	50089	1,250,000	Multi-year contract (5-year) of copiers, printers, fax devices to replace some existing and add some new equipment.
4) Business Bank Card/Line of Credit - Vendor Payments	Various	10,000,000	Fifth (5th) year of a five (5) year agreement for a line of credit to be established with PNC to cover CMU's monthly vendor payments and over 800 cardholder's monthly transactions.
5) Office Supplies	Various	712,000	Contract expiring in 2019 with Office Depot for office supplies.
6) Furnishings and Other Equipment	Residence Halls and Apartments	2,500,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab technology equipment and software.
7) Secure 24 - SAP Hosting	53118	<u>2,371,436</u>	Fifth (5th) year of a five (5) year agreement for hosting of CMU's SAP Environment.
	<b>TOTAL</b>	<b><u>\$25,264,535</u></b>	

**APPENDIX D**

**UNIVERSITY DEFERRED MAINTENANCE BUDGET**

	COST CENTER / INTERNAL ORDER	2017-18
<b><u>FUNDING SOURCES</u></b>		
GENERAL FUND	27030	2,756,286
PARKING SERVICES	50130	863,000
RES & AUX SERVICES	74949	1,620,600
UNIVERSITY RESERVES	74995	460,114
<b>TOTAL FUNDING SOURCES</b>		<b>\$ 5,700,000</b>
<b><u>USES OF FUNDS</u></b>		
DEFERRED MAINTENANCE		5,700,000
<b>TOTAL USES OF FUNDS</b>		<b>\$ 5,700,000</b>
<b>NET SURPLUS (DEFICIT)</b>		<b>\$ -</b>

**DEFERRED MAINTENANCE DETAIL**

LOCATION	PROJECTS	2017-18
CAMPUS	ANNUAL - CARPET REPLACEMENT PROGRAM	\$ 59,500
CAMPUS	ANNUAL - CAULKING AND TUCK POINTING	143,000
CAMPUS	ANNUAL - DOOR REPLACEMENT	102,000
CAMPUS	ANNUAL - ELEVATOR MAINTENANCE	28,500
CAMPUS	ANNUAL - ENVIRONMENTAL	60,000
CAMPUS	ANNUAL - FLOOR REPLACEMENT	151,000
CAMPUS	ANNUAL - WOOD FLOOR MAINTENANCE/RESURFACE	45,000
CAMPUS	ANNUAL - MASONRY RESTORATION	227,500
CAMPUS	ANNUAL - PARKING LOT ASPHALT	425,000
CAMPUS	ANNUAL - ROOF REPLACEMENT	404,000
CAMPUS	ANNUAL - SANITARY SEWER MAINTENANCE	225,000
CAMPUS	ANNUAL - SIDEWALK REPAIR	506,300
CAMPUS	ANNUAL - PARKING LOT CRACK SEALING	65,000
CAMPUS	DOMESTIC WATER REPLACEMENT	1,510,900
CAMPUS	ELECTRICAL SYSTEM UPGRADE	153,600
CAMPUS	EXTERIOR LIGHTING IMPROVEMENTS	377,500
CAMPUS	WINDOW BALANCE REPLACEMENT	14,000
CAMPUS	RETAINING WALL BETWEEN IAC/KS	80,000
BEAVER ISLAND	PIER REPLACEMENT	316,000
DOW SCIENCE	DI WATER SYSTEM REPLACEMENT	120,000
FIELD HOCKEY	TURF REPLACEMENT	514,000
WOLDT	STAIR STRUCTURAL REPAIR	172,200
<b>TOTAL DEFERRED MAINTENANCE</b>		<b>\$ 5,700,000</b>