



CMU
CENTRAL MICHIGAN
UNIVERSITY

OPERATING BUDGET
2018-2019

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
Table of Contents

I. Consolidated Budget	
A. Consolidated Operating Budget Narrative	1
B. Consolidated Operating Budget Summary	2
C. Operating Budget Summary of Detailed Allocations	3
II. General Fund	
A. Revenue Narrative	4
B. Expenditure Narrative	7
C. General Fund Operating Budget Summary of Detailed Allocations	10
D. Operating Budget Detailed Allocations	11
III. Non-General Fund	
A. Central Energy Facility	28
B. Parking Services	30
C. Auxiliary Services	32
IV. Subsidized Non-General Fund	
A. Athletics	35
B. College of Medicine – Clinical Operations	37
C. Computing Support	39
D. Public Broadcasting	41
E. Telecommunications	43
F. University Events and Conference Services	45
G. University Recreation	47
V. Appendices	
A. Expenditures Exceeding \$1,000,000, Contracting Authority Requested	49
B. Exempt Items Exceeding \$1,000,000, Informational Purposes Only	50
C. Multi-year Contracts Exceeding \$1,000,000, Previously Approved	51
D. University Deferred Maintenance Budget	52

Central Michigan University 2018-19 Consolidated Operating Budget Narrative

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 \$479,960,246 in total revenue and expenditures (including transfers), yielding a zero gross margin for 2018-19.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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
REVENUES												
TUITION, ROOM, & BOARD	261,342,658	-	-	54,118,235	-	-	-	-	-	-	-	315,460,893
STATE APPROPRIATIONS	87,385,300	-	-	-	-	-	-	-	-	-	-	87,385,300
DEPARTMENTAL & ACTIVITY REVENUE	23,336,818	-	2,629,000	20,227,486	7,294,996	-	402,184	-	895,278	1,084,500	635,189	56,505,451
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,711,304	-	-	3,588,458	11,908,840	-	-	-	17,208,602
TOTAL REVENUES	374,864,776	-	2,629,000	76,657,025	7,294,996	-	3,990,642	11,908,840	895,278	1,084,500	635,189	479,960,246
EXPENDITURES												
FACULTY & STAFF SALARIES	155,624,479	1,435,763	243,774	4,879,375	6,663,016	4,819,789	1,863,629	852,444	1,702,986	219,951	877,021	179,182,227
OTHER COMPENSATION	8,178,298	587,201	107,000	9,318,234	2,701,335	1,658,306	290,496	410,000	25,000	614,185	374,766	24,264,821
BENEFITS	73,848,769	670,305	157,605	3,131,723	2,727,688	2,091,538	860,831	431,371	762,052	106,444	408,215	85,196,541
COST OF GOODS SOLD	-	-	-	16,759,855	-	-	-	-	-	-	-	16,759,855
SUPPLIES, EQUIPMENT, & OVERHEAD	90,059,536	12,816,894	127,703	22,919,382	15,345,454	3,258,405	3,036,799	9,465,381	642,492	389,856	288,293	158,350,195
DEBT SERVICE	1,965,250	2,678,467	-	4,857,218	1,846,348	-	-	-	-	-	-	11,347,283
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	11,631,629	(18,188,630)	-	6,557,001	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	344,064,247	-	636,082	68,422,788	29,283,841	11,828,038	6,051,755	11,159,196	3,132,530	1,330,436	1,948,295	477,857,208
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(38,630,594)	-	-	-	21,988,845	11,828,038	2,061,113	(611,607)	832,854	245,936	2,285,415	-
OPERATING & CAPITAL RESERVE	-	-	-	(1,254,242)	-	-	-	(138,037)	1,404,398	-	(972,309)	(1,254,242)
GENERAL FUND	7,830,065	-	(1,129,918)	(5,359,395)	-	-	-	-	-	-	-	1,634,804
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(30,800,529)	-	(1,992,918)	(8,234,237)	21,988,845	11,828,038	2,061,113	(749,644)	2,237,252	245,936	1,313,106	(2,103,038)
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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.	COST OF GOODS SOLD	NON-PERSONNEL		TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS			SUPPLIES & EQUIP.	OVERHEAD					
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION	40,352,879	13,575,839	158,500	54,087,218	15,657,605	1,445,597	90,500	6,320,176	23,513,878	-	1,321,861	-	24,835,739	(29,251,479)	-		
ARTS & MEDIA	25,896,237	9,950,391	39,165	35,885,793	9,852,789	1,393,729	87,554	4,946,090	16,280,162	-	1,100,885	-	17,381,047	(18,504,746)	-		
EDUCATION & HUMAN SERVICES	33,436,715	12,319,009	191,300	45,947,024	10,707,687	2,117,953	52,000	5,308,381	18,186,021	-	976,059	-	19,162,080	(26,784,944)	-		
HEALTH PROFESSIONS	31,585,046	9,508,380	308,349	41,401,775	10,750,856	2,023,572	59,500	5,424,899	18,258,827	-	894,146	-	19,152,973	(22,248,802)	-		
LIBERAL ARTS & SOCIAL SCIENCES	54,663,600	21,038,722	-	75,702,322	18,045,428	1,674,127	232,264	8,906,881	28,858,700	-	1,033,118	-	29,891,818	(45,810,504)	-		
MEDICINE	18,643,512	-	479,726	19,123,238	5,181,105	5,265,411	-	3,967,913	14,414,429	-	6,443,515	-	20,857,944	1,734,706	-		
SCIENCE & ENGINEERING	44,820,862	16,989,615	275,500	62,085,977	19,193,605	2,716,089	252,076	9,406,060	31,567,830	-	2,036,498	-	33,604,328	(28,481,649)	-		
ACADEMIC CENTERS SUBTOTAL	249,398,851	83,381,956	1,452,540	334,233,347	89,389,075	16,636,478	773,894	44,280,400	151,079,847	-	13,806,082	-	164,885,929	(169,347,418)	-		
QUASI-ACADEMIC CENTERS																	
PROVOST & MSA	11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-		
QUASI-ACADEMIC CENTERS SUBTOTAL	11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	260,528,650	86,634,736	1,452,540	348,615,926	91,142,511	17,168,879	861,032	44,890,511	154,062,933	-	14,725,684	-	168,788,617	(179,827,309)	-		
SERVICE CENTERS																	
ACADEMIC ADMINISTRATION	-	221,798	598,809	820,607	50,000	8,927,385	1,368,449	4,181,874	14,527,708	-	3,984,756	-	18,512,464	17,691,857	-		
CHARTER SCHOOLS	-	-	6,386,807	6,386,807	-	-	4,338,074	-	4,338,074	-	1,846,184	702,549	6,886,807	500,000	-		
LIBRARY	37,113	18,677	73,700	129,490	1,270,706	2,164,115	283,737	1,591,728	5,310,286	-	4,764,840	-	10,075,126	9,945,636	-		
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,789,008	1,370,563	56,778	2,015,143	5,231,492	-	1,287,885	-	6,519,377	6,429,377	-		
ENROLLMENT & STUDENT SERVICES	776,895	508,189	2,135,700	3,420,784	495,012	10,506,625	515,235	5,395,596	16,912,468	-	5,894,685	-	22,807,153	19,386,369	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-		
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,385,711	274,595	3,117,306	8,777,612	-	14,664,770	-	23,442,382	22,911,172	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	339,440	339,440	-	2,157,867	99,875	1,017,184	3,274,926	-	568,102	-	3,843,028	3,503,588	-		
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,125,510	22,323	2,185,792	6,333,625	-	3,270,169	-	9,603,794	8,348,800	-		
HUMAN RESOURCES	-	-	-	-	-	1,697,484	7,800	786,331	2,491,615	-	148,415	-	2,640,030	2,640,030	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,469	-	114,586	492,055	-	103,509	-	595,564	595,564	-		
PRESIDENT'S OFFICE	-	-	-	-	23,724	4,106,613	79,446	1,694,889	5,904,672	-	7,466,140	-	13,370,812	13,370,812	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,715,297	220,954	1,296,989	4,233,240	-	906,591	-	5,139,831	5,139,831	-		
CENTRAL ADMINISTRATION	-	1,900	13,273,618	13,275,518	-	150,000	50,000	5,560,840	5,760,840	-	11,076,503	(8,980,785)	7,856,558	(5,418,960)	-		
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,435,763	587,201	670,305	2,693,269	-	(2,693,269)	-	-	-	-		
SERVICE CENTERS SUBTOTAL	814,008	750,564	24,684,278	26,248,850	3,628,450	45,120,402	7,904,467	29,628,563	86,281,882	-	97,271,984	(8,278,236)	175,275,630	149,026,780	-		
AUXILIARY CENTERS																	
PARKING SERVICES	-	-	2,629,000	2,629,000	-	243,774	107,000	157,605	508,379	-	127,703	-	636,082	(1,992,918)	-		
RESIDENCES & AUXILIARY SERVICES	-	-	76,657,025	76,657,025	-	4,879,375	9,318,234	3,131,723	17,329,332	16,759,855	29,124,983	5,208,618	68,422,788	(8,234,237)	-		
AUXILIARY CENTERS SUBTOTAL	-	-	79,286,025	79,286,025	-	5,123,149	9,425,234	3,289,328	17,837,711	16,759,855	29,252,686	5,208,618	69,058,870	(10,227,155)	-		
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS	-	-	7,294,996	7,294,996	3,456,941	3,206,075	2,701,335	2,727,688	12,092,039	-	14,657,562	2,534,240	29,283,841	21,988,845	-		
COMPUTING SUPPORT	-	-	-	-	-	4,819,789	1,658,306	2,091,538	8,569,633	-	3,258,405	-	11,828,038	11,828,038	-		
PUBLIC BROADCASTING	-	-	3,990,642	3,990,642	-	1,863,629	290,496	860,831	3,014,956	-	3,036,799	-	6,051,755	2,061,113	-		
TELECOM	-	-	11,908,840	11,908,840	-	852,444	410,000	431,371	1,693,815	-	9,190,166	275,215	11,159,196	(749,644)	-		
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	895,278	895,278	786,861	916,125	25,000	762,052	2,490,038	-	396,050	246,442	3,132,530	2,237,252	-		
EVENTS & CONFERENCE SERVICES	-	-	1,084,500	1,084,500	-	219,951	614,185	106,444	940,580	-	389,856	-	1,330,436	245,936	-		
UNIVERSITY RECREATION	-	-	635,189	635,189	70,945	806,076	374,766	408,215	1,600,002	-	288,293	-	1,948,295	1,313,106	-		
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	25,809,445	25,809,445	4,314,747	12,684,089	6,074,088	7,388,139	30,461,063	-	31,217,131	3,055,897	64,734,091	38,924,646	-		
GRAND TOTALS	261,342,658	87,385,300	131,232,288	479,960,246	99,085,708	80,096,519	24,264,821	85,196,541	288,643,589	16,759,855	172,467,485	(13,721)	477,857,208	(2,103,038)	-		

General Fund Budget

REVENUE

The \$382,694,841 budgeted revenue for 2018-19 is a 1.87 percent decrease over the 2017-18 budget (\$389,973,691). 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 2018-19 State appropriation allocation increased 2 percent from the fiscal year 2017-18 allocation. This results in an approved total appropriation for 2018-19 of \$87,413,100 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 \$87,385,300.

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 a zero percent tuition rate increase from the 2017-18 new student, on-campus, undergraduate tuition rates. Overall, average CMU undergraduate tuition rates are near the middle among the 15 public state universities.

Graduate in-state tuition rates reflect a 3.65 percent increase. Doctoral in-state tuition rates reflect a 3.19 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, graduate or doctoral tuition rates.

The tuition revenue is based on an estimated 6.94 percent decrease in total semester credit hours from the original budget for 2017-18. The University's projection for the 2017-18 original budget was 588,318 credit hours. The actual 2017-18 credit hours were 576,936. The 2018-19 estimated revenue is based on the projected 2018-19 credit hours of 547,463. The projected fall 2018 main campus headcount is 16,875 compared to an actual fall 2017 main campus headcount of 17,744.

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 budget 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 3.49 percent for 2018-19 from \$9,736 to \$10,076 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 3.55 percent increase in the total cost of tuition and room and board from the prior year rates.

Investment Income

For the 2018-19 general fund budget, the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating expenditures.

Department and Activity Revenue

Revenue is attributed to the budget center that earns it. The FY 2018-19 other departmental revenue totals \$26,136,818. The prior year other departmental revenue budget was \$15,457,434. The increase largely stems from implementing a new student services fee. The fee will support student services including: academic advising services, counseling services, career development services, student leadership development, financial wellness and management initiatives, success coaching, mentoring (including the online ally program), technology upgrades and support, student engagement programming, student recreation and wellness, diversity and inclusion initiatives, campus police and safety initiatives, and support for online and satellite location students. The creation of the fee allows resources to be directed to specific initiatives, whereas a tuition rate increase would limit how resources are allocated from the fee, based on the RCM budget model principles outlined above.

FY 2018-2019 Changes in Tuition Rates

Undergraduate Tuition Rate Schedule On Campus			
	2018-2019 Rate	2017-2018 Rate	Percent Change
Undergraduate - MI Resident	\$417	\$417	0.00%
Undergraduate - Out of State Resident	\$789	\$789	0.00%

Residential Hall Rates - Based on a 19-Meal Plan				
	2018-2019	2017-2018	Amount Change	Percent Change
Res. Hall Unlimited Meal Plan	\$10,076	\$9,736	\$340	3.49%

Undergraduate Tuition & Fees Comparison - MI Resident Based on HEIDI Reporting by Class Level				
	2018-2019 Rate	2017-2018 Rate	Amount Change	Percent Change
Tuition	\$12,510	\$12,510	\$0	0.00%
Mandatory Fees	\$450	\$0	\$450	n/a
Total Tuition & Mandatory Fees	\$12,960	\$12,510	\$450	3.60%

Masters/Specialist & Doctoral Rates				
	2018-2019 Rate	2017-2018 Rate	Amount Change	Percent Change
Masters/Specialist - Resident	\$596	\$575	\$21	3.65%
Doctoral - Resident	\$679	\$658	\$21	3.19%
Masters/Specialist - Out of State Resident	\$850	\$850	\$0	0.00%
Doctoral - Out of State Resident	\$940	\$940	\$0	0.00%

EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead

A number of issues will impact numerous functional expenditure categories in the 2018-19 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 2018-19 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,058.330
Soft Funded Positions	<u>163.560</u>
Total Staff	<u>1,221.890</u>

The number of budgeted general fund staff positions has increased by 17.51 FTE, a 1.68 percent increase from the 2017-18 original budgeted level of 1,040.820 FTE. Soft funded positions decreased by 14.221 FTE for an overall increase of 3.289 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 2018-19 general fund budget includes 763 regular and medical faculty positions.

As of June 2018, 32 new regular and medical faculty have been hired to begin in 2018, and 45 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 688, a net decrease of 22 from the 2017-18 fiscal year and 38 from 2016-17. Fiscal year equated students (FYES) has been trending down from the 2014-15 levels and is projected to continue to decline in 2018-19. In order to maintain a consistent faculty/student ratio, the faculty FTE has followed a similar trend.

Regular & Medical Faculty	2014-15	2015-16	2016-17	2017-18	2018-19
Total Positions	800	814	796	770	763
Filled Positions	715	711	726	710	688
Faculty Plan FTE	822.90	839.40	822.06	794.84	788.50
Total FYES – Fall	22,595	21,934	21,152	20,356*	19,647*

*Estimate from the Office of Academic Planning and Analysis

The number of faculty FTE (full-time equivalent) employed by CMU during 2017-18 was 1121.33. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2017-18 faculty FTE decreased 49.13 FTE over the 2016-17 FTE.

Faculty FTE	2013-14	2014-15	2015-16	2016-17	2017-18
Regular & Medical Faculty	770.11	779.70	764.54	766.65	748.51
Fixed-Term Faculty & Postdoctoral Researchers	376.00	400.81	411.18	403.81	372.82
Total Faculty FTE	1146.11	1180.51	1175.72	1170.46	1121.33

CENTRAL MICHIGAN UNIVERSITY
2018-2019 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				
ACADEMIC CENTERS																
BUSINESS ADMINISTRATION	40,352,879	13,575,839	158,500	54,087,218	15,657,605	1,445,597	90,500	6,320,176	23,513,878	-	1,321,861	-	24,835,739	(29,251,479)	-	
ARTS & MEDIA	25,896,237	9,950,391	39,165	35,885,793	9,852,789	1,393,729	87,554	4,946,090	16,280,162	-	1,100,885	-	17,381,047	(18,504,746)	-	
EDUCATION & HUMAN SERVICES	33,436,715	12,319,009	191,300	45,947,024	10,707,687	2,117,953	52,000	5,308,381	18,186,021	-	976,059	-	19,162,080	(26,784,944)	-	
HEALTH PROFESSIONS	31,585,046	9,508,380	308,349	41,401,775	10,750,856	2,023,572	59,500	5,424,899	18,258,827	-	894,146	-	19,152,973	(22,248,802)	-	
LIBERAL ARTS & SOCIAL SCIENCES	54,663,600	21,038,722	-	75,702,322	18,045,428	1,674,127	232,264	8,906,881	28,858,700	-	1,033,118	-	29,891,818	(45,810,504)	-	
MEDICINE	18,643,512	-	479,726	19,123,238	5,181,105	5,265,411	-	3,967,913	14,414,429	-	6,443,515	-	20,857,944	1,734,706	-	
SCIENCE & ENGINEERING	44,820,862	16,989,615	275,500	62,085,977	19,193,605	2,716,089	252,076	9,406,060	31,567,830	-	2,036,498	-	33,604,328	(28,481,649)	-	
ACADEMIC CENTERS SUBTOTAL	249,398,851	83,381,956	1,452,540	334,233,347	89,389,075	16,636,478	773,894	44,280,400	151,079,847	-	13,806,082	-	164,885,929	(169,347,418)	-	
QUASI-ACADEMIC CENTERS																
PROVOST & MSA	11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	260,528,650	86,634,736	1,452,540	348,615,926	91,142,511	17,168,879	861,032	44,890,511	154,062,933	-	14,725,684	-	168,788,617	(179,827,309)	-	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	-	221,798	598,809	820,607	50,000	8,927,385	1,368,449	4,181,874	14,527,708	-	3,984,756	-	18,512,464	17,691,857	-	
CHARTER SCHOOLS	-	-	6,386,807	6,386,807	-	-	4,338,074	-	4,338,074	-	1,846,184	702,549	6,886,807	500,000	-	
LIBRARY	37,113	18,677	73,700	129,490	1,270,706	2,164,115	283,737	1,591,728	5,310,286	-	4,764,840	-	10,075,126	9,945,636	-	
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,789,008	1,370,563	56,778	2,015,143	5,231,492	-	1,287,885	-	6,519,377	6,429,377	-	
ENROLLMENT & STUDENT SERVICES	776,895	508,189	2,135,700	3,420,784	495,012	10,506,625	515,235	5,395,596	16,912,468	-	5,894,685	-	22,807,153	19,386,369	-	
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-	
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,385,711	274,595	3,117,306	8,777,612	-	14,664,770	-	23,442,382	22,911,172	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	339,440	339,440	-	2,157,867	99,875	1,017,184	3,274,926	-	568,102	-	3,843,028	3,503,588	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,125,510	22,323	2,185,792	6,333,625	-	3,270,169	-	9,603,794	8,348,800	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,469	-	114,586	492,055	-	103,509	-	595,564	595,564	-	
HUMAN RESOURCES	-	-	-	-	-	1,697,484	7,800	786,331	2,491,615	-	148,415	-	2,640,030	2,640,030	-	
PRESIDENT'S OFFICE	-	-	-	-	23,724	4,106,613	79,446	1,694,889	5,904,672	-	7,466,140	-	13,370,812	13,370,812	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,715,297	220,954	1,296,989	4,233,240	-	906,591	-	5,139,831	5,139,831	-	
CENTRAL ADMINISTRATION	-	1,900	13,273,618	13,275,518	-	150,000	50,000	5,560,840	5,760,840	-	11,076,503	(8,980,785)	7,856,558	(5,418,960)	-	
SERVICE CENTERS SUBTOTAL	814,008	750,564	24,684,278	26,248,850	3,628,450	43,684,639	7,317,266	28,958,258	83,588,613	-	99,965,253	(8,278,236)	175,275,630	149,026,780	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	21,988,845	-	21,988,845	21,988,845	-	
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	11,153,820	-	11,153,820	11,153,820	-	
PUBLIC BROADCASTING SUBSIDY	-	-	-	-	-	-	-	-	-	-	2,061,113	-	2,061,113	2,061,113	-	
TELECOM SUBSIDY	-	-	-	-	-	-	-	-	-	-	62,611	-	62,611	62,611	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	832,854	-	832,854	832,854	-	
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	245,936	-	245,936	245,936	-	
UNIVERSITY RECREATION	-	-	-	-	-	-	-	-	-	-	2,285,415	-	2,285,415	2,285,415	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	38,630,594	-	38,630,594	38,630,594	-	
GENERAL FUND TOTAL	261,342,658	87,385,300	26,136,818	374,864,776	94,770,961	60,853,518	8,178,298	73,848,769	237,651,546	-	153,321,531	(8,278,236)	382,694,841	7,830,065	-	

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ACADEMIC DIVISION																
ACADEMIC CENTERS																
<u>BUSINESS ADMINISTRATION</u>																
ACCOUNTING	21200	3,461,629	1,369,967	20,775	4,852,371	2,451,514	42,120	5,000	919,112	3,417,746	-	40,000	-	3,457,746	(1,394,625)	-
ACCOUNTING - GC	31200	245,015	242,064	-	487,079	32,300	-	-	7,429	39,729	-	570	-	40,299	(446,780)	-
ECONOMICS	21210	4,141,064	1,323,226	-	5,464,290	1,951,371	41,538	5,000	765,421	2,763,330	-	40,000	-	2,803,330	(2,660,960)	-
ECONOMICS - GC	31210	262,970	130,558	-	393,528	32,930	-	-	7,574	40,504	-	1,021	-	41,525	(352,003)	-
ENTREPRENEURSHIP DEPARTMENT	21211	1,399,410	496,082	-	1,895,492	829,372	40,144	5,000	338,228	1,212,744	-	30,000	-	1,242,744	(652,748)	-
ENTREPRENEURSHIP - GC	31211	732,671	103,241	-	835,912	92,730	-	-	21,328	114,058	-	49,875	-	163,933	(671,979)	-
BUSINESS TUITION REVENUE	21212	-	1,194,817	96,000	1,290,817	-	-	-	-	-	-	-	-	-	(1,290,817)	-
BUSINESS - GC	31212	718,552	79,147	-	797,699	78,590	-	-	18,076	96,666	-	7,360	-	104,026	(693,673)	-
MBA TUITION REVENUE	21213	-	118,371	-	118,371	-	-	-	-	-	-	-	-	-	(118,371)	-
MBA - GC	31213	2,404,268	222,125	-	2,626,393	97,270	-	-	22,372	119,642	-	14,820	-	134,462	(2,491,931)	-
ISABELLA BANK INSTITUTE ENTREPRENEURSH	21220	-	-	-	-	-	148,817	-	69,593	218,410	-	32,500	-	250,910	-	-
BUSINESS INFO SYSTEMS	21230	7,043,259	1,876,414	41,725	8,961,398	2,974,550	50,377	5,000	1,130,182	4,160,109	-	40,000	-	4,200,109	(4,761,289)	-
BUSINESS INFO SYSTEMS - GC	31230	1,350,958	316,448	-	1,667,406	93,030	-	-	21,397	114,427	-	585	-	115,012	(1,552,394)	-
MANAGEMENT	21240	3,973,959	1,242,071	-	5,216,030	1,978,986	44,574	5,000	760,021	2,788,581	-	40,000	-	2,828,581	(2,387,449)	-
MANAGEMENT - GC	31240	2,252,494	816,825	-	3,069,319	184,780	-	-	42,499	227,279	-	19,510	-	246,789	(2,822,530)	-
MARKETING & HOSP SERVICES	21250	5,902,531	1,889,629	-	7,792,160	2,624,324	36,650	5,000	994,967	3,660,941	-	40,000	-	3,700,941	(4,091,219)	-
MARKETING & HOSP SERVICES - GC	31250	1,051,538	306,689	-	1,358,227	87,840	-	-	20,203	108,043	-	1,010	-	109,053	(1,249,174)	-
FINANCE & LAW	21280	4,873,182	1,667,037	-	6,540,219	2,052,578	36,878	5,000	790,273	2,884,729	-	40,000	-	2,924,729	(3,615,490)	-
FINANCE & LAW - GC	31280	539,379	181,128	-	720,507	80,440	-	-	18,501	98,941	-	570	-	99,511	(620,996)	-
TECHNOLOGY SERVICES	24420	-	-	-	-	-	105,268	5,000	51,838	162,106	-	85,000	-	247,106	247,106	-
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	658,448	10,500	227,951	896,899	-	75,000	-	971,899	971,899	-
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	29,315	-	16,207	45,522	-	616,540	-	662,062	662,062	-
STUDENT SERVICES - CBA	24634	-	-	-	-	-	211,468	12,500	73,504	297,472	-	32,500	-	329,972	329,972	-
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	15,000	-	27,500	3,500	46,000	-	40,000	-	86,000	86,000	-
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
BUSINESS ADMINISTRATION SUBTOTAL		40,352,879	13,575,839	158,500	54,087,218	15,657,605	1,445,597	90,500	6,320,176	23,513,878	-	1,321,861	-	24,835,739	(29,251,479)	-
<u>ARTS & MEDIA</u>																
ART	21602	3,138,982	1,148,495	-	4,287,477	1,501,277	130,695	10,000	694,174	2,336,146	-	66,256	-	2,402,402	(1,885,075)	-
ART - GC	31602	504,882	185,610	-	690,492	43,000	-	-	2,900	45,900	-	-	-	45,900	(644,592)	-
BROADCAST & CINEMATIC ART	21603	3,793,459	1,499,591	-	5,293,050	1,250,395	165,691	2,500	673,506	2,092,092	-	65,598	-	2,157,690	(3,135,360)	-
BROADCAST & CINEMATIC ART - GC	31603	185,451	57,715	-	243,166	22,020	-	-	3,290	25,310	-	-	-	25,310	(217,856)	-
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
IPR CURRICULUM	21620	248,487	91,568	-	340,055	33,730	-	-	13,063	46,793	-	5,000	-	51,793	(288,262)	-
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
MEDIA DESIGN PROD & TECH	21622	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
MEDIA, DESIGN & PRODUCTION - GC	31622	25,529	6,911	-	32,440	4,410	-	-	1,060	5,470	-	-	-	5,470	(26,970)	-
JOURNALISM	21638	4,348,583	1,456,492	-	5,805,075	1,449,440	45,989	10,000	680,533	2,185,962	-	52,809	-	2,238,771	(3,566,304)	-
JOURNALISM - GC	31638	622,043	215,448	-	837,491	52,100	-	-	4,500	56,600	-	-	-	56,600	(780,891)	-
MUSIC EVENTS	21646	-	-	-	-	-	-	-	10,863	-	-	26,363	-	37,226	37,226	-
MUSIC	21647	3,707,503	1,527,608	39,165	5,274,276	2,971,427	288,533	22,470	1,468,182	4,750,612	-	53,378	-	4,803,990	(470,286)	-
MUSIC - GC	31647	252,063	140,783	-	392,846	33,040	-	-	6,300	39,340	-	-	-	39,340	(353,506)	-
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
2018-2019 OPERATING BUDGET
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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		
COMMUNICATION & DRAMATIC ARTS	21670	7,382,305	2,890,617	-	10,272,922	2,246,760	205,881	23,721	1,149,099	3,625,461	-	47,000	-	3,672,461	(6,600,461)	-
COMMUNICATION & DRAMATIC ARTS - GC	31670	1,686,950	729,553	-	2,416,503	220,190	-	-	23,570	243,760	-	13,000	-	256,760	(2,159,743)	-
COMMUNICATION & DRAMATIC ACTIVITY	21671	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
CAM DEVELOPMENT	24666	-	-	-	-	-	20,998	-	14,200	35,198	-	20,000	-	55,198	55,198	-
DEAN-ARTS & MEDIA	24667	-	-	-	-	25,000	535,942	8,000	211,713	780,655	-	50,000	-	830,655	830,655	-
ARTS & MEDIA PROG	24668	-	-	-	-	-	-	-	-	-	-	314,681	-	314,681	314,681	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
ARTS & MEDIA SUBTOTAL		25,896,237	9,950,391	39,165	35,885,793	9,852,789	1,393,729	87,554	4,946,090	16,280,162	-	1,100,885	-	17,381,047	(18,504,746)	-
EDUCATION & HUMAN SERVICES																
TEACHER ED & PROF DEVEL	21300	3,801,636	1,716,112	14,200	5,531,948	2,361,445	59,363	-	1,010,242	3,431,050	-	52,200	-	3,483,250	(2,048,698)	-
TEACHER ED & PROF DEVEL - GC	31300	3,120,634	1,207,657	-	4,328,291	268,700	-	-	34,970	303,670	-	8,590	-	312,260	(4,016,031)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	109,705	-	51,564	161,269	-	75,000	-	236,269	236,269	-
COUNSELING & SPEC EDUC	21340	1,895,561	762,893	4,600	2,663,054	1,248,039	47,684	-	581,683	1,877,406	-	32,322	-	1,909,728	(753,326)	-
COUNSELING & SPEC EDUC - GC	31340	913,991	421,230	-	1,335,221	165,400	-	-	21,960	187,360	-	23,520	-	210,880	(1,124,341)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	640,131	162,310	-	802,441	1,088,841	52,000	-	508,598	1,649,439	-	32,322	-	1,681,761	879,320	-
EDUCATIONAL LDRSHIP - GC	31350	2,160,436	586,108	-	2,746,544	242,550	-	-	28,900	271,450	-	17,700	-	289,150	(2,457,394)	-
HUMAN ENVIRONMENTAL STUDIES	21360	10,903,221	4,041,914	134,000	15,079,135	3,780,871	365,699	-	1,825,635	5,972,205	-	57,000	-	6,029,205	(9,049,930)	-
HUMAN ENVIRONMENTAL STUDIES - GC	31360	3,846,202	960,597	-	4,806,799	470,830	-	-	59,730	530,560	-	3,865	-	534,425	(4,272,374)	-
REC PARKS & LEISURE SERV	21391	5,260,648	1,959,297	38,500	7,258,445	1,041,541	150,256	-	566,220	1,758,017	-	57,000	-	1,815,017	(5,443,428)	-
MA IN EDUCATION PROGRAM ADMIN	24632	-	-	-	-	-	-	52,000	-	52,000	-	-	-	52,000	52,000	-
REC PARKS & LEISURE SERV - GC	31391	894,255	500,891	-	1,395,146	39,470	-	-	5,850	45,320	-	300	-	46,200	(1,349,526)	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	696,158	-	266,543	962,701	-	55,000	-	1,017,701	1,017,701	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	440,786	-	440,786	440,786	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
DISNEY PROGRAM	24670	-	-	-	-	-	47,444	-	18,938	66,382	-	31,500	-	97,882	97,882	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	331,234	-	180,202	511,436	-	-	-	511,436	511,436	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	258,410	-	147,346	405,756	-	43,954	-	449,710	449,710	-
EDUCATION & HUMAN SERVICES SUBTOTAL		33,436,715	12,319,009	191,300	45,947,024	10,707,687	2,117,953	52,000	5,308,381	18,186,021	-	976,059	-	19,162,080	(26,784,944)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	9,281,836	3,241,805	94,666	12,618,307	2,930,058	144,136	23,000	1,380,877	4,478,071	-	94,770	-	4,572,841	(8,045,466)	-
SCHOOL OF HEALTH SCIENCES - GC	31810	2,827,704	840,125	-	3,667,829	346,247	-	-	65,016	411,263	-	36,296	-	447,559	(3,220,270)	-
ATHLETIC TRAINING PROGRAM	21820	673,365	247,621	4,335	925,321	529,872	22,621	2,000	242,149	796,642	-	15,347	-	811,989	(113,332)	-
PHYSICIAN'S ASSISTANT	21830	2,492,583	625,144	40,623	3,158,350	971,841	108,281	5,000	380,764	1,465,886	-	79,177	-	1,545,063	(1,613,287)	-
PHYSICAL THERAPY PROGRAM	21840	4,725,567	892,844	79,534	5,697,945	1,568,075	61,797	4,000	686,816	2,320,688	-	180,120	-	2,500,808	(3,197,137)	-
HPB EQUIP REPAIR & REPLACEMENT	21849	-	-	-	-	-	-	-	-	-	-	187,237	-	187,237	187,237	-
DOCTOR OF HEALTHCARE ADMIN PRGM - GC	31850	785,156	161,376	-	946,532	905,202	36,504	4,000	350,850	1,296,556	-	29,912	-	1,326,468	379,936	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	315,951	104,502	-	420,453	93,998	-	-	24,576	118,574	-	13,590	-	132,164	(288,289)	-
PHYSICAL ED & SPORT	21880	4,370,271	1,592,606	32,702	5,995,579	1,284,368	53,726	7,500	578,795	1,924,389	-	49,138	-	1,973,527	(4,022,052)	-
PHYSICAL ED & SPORT - GC	31880	188,695	56,594	-	245,289	30,989	-	-	4,774	35,763	-	3,793	-	39,556	(205,733)	-
COMMUNICATION SCIENCE DISORDERS	21890	5,805,814	1,740,860	56,489	7,603,163	2,080,306	625,574	4,000	1,322,270	4,032,150	-	69,606	-	4,101,756	(3,501,407)	-
COMMUNICATION SCIENCE DISORDERS - GC	31890	118,104	4,903	-	123,007	9,900	-	-	757	10,657	-	-	-	10,657	(112,350)	-
CHP CARLS CENTER	23030	-	-	-	-	-	167,683	-	81,584	249,267	-	5,998	-	255,265	255,265	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	637,255	10,000	224,559	871,814	-	20,259	-	892,073	892,073	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	50,184	-	26,537	76,721	-	61,814	-	138,535	138,535	-
HEALTH PROFESSIONS RECRUITING	24689	-	-	-	-	-	-	-	-	-	-	15,454	-	15,454	15,454	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	-	-	-	115,811	-	54,575	170,386	-	10,000	-	180,386	180,386	-
HEALTH TECHNOLOGY GROUP	24692	-	-	-	-	-	-	-	-	-	-	21,635	-	21,635	21,635	-
HEALTH PROFESSIONS SUBTOTAL		31,585,046	9,508,380	308,349	41,401,775	10,750,856	2,023,572	59,500	5,424,899	18,258,827	-	894,146	-	19,152,973	(22,248,802)	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
<u>LIBERAL ARTS & SOCIAL SCIENCES</u>																	
LASS NON-DEPARTMENTAL	21714	269,237	106,416	-	375,653	22,223	-	-	12,656	34,879	-	-	-	-	34,879	(340,774)	-
LASS NONDEPARTMENTAL - GC	31714	-	3,783	-	3,783	-	-	-	-	-	-	-	-	-	-	(3,783)	-
ENGLISH	21715	9,960,516	3,627,641	-	13,588,157	3,501,291	67,704	4,500	1,630,414	5,203,909	-	70,000	-	5,273,909	(8,314,248)	-	
ENGLISH - GC	31715	1,596,268	523,258	-	2,119,526	233,060	-	-	28,350	261,410	-	1,000	-	262,410	(1,857,116)	-	
ENGLISH LANGUAGE INSTITUTE	21716	1,033,317	757,757	-	1,791,074	428,743	107,143	-	306,372	842,258	-	7,500	-	849,758	(941,316)	-	
WRITING CENTER	21717	-	-	-	-	59,492	39,454	130,000	48,578	277,524	-	5,000	-	282,524	282,524	-	
PSYCHOLOGY	21720	8,361,997	3,128,758	-	11,490,755	4,319,911	181,991	9,500	2,359,426	6,870,828	-	63,418	-	6,934,246	(4,556,509)	-	
PSYCHOLOGY - GC	31720	3,640,371	1,542,596	-	5,182,967	444,999	-	-	71,696	516,695	-	100	-	516,795	(4,666,172)	-	
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-	
MUSEUM STUDIES	21730	197,533	65,559	-	263,092	70,087	18,772	-	57,183	146,042	-	3,000	-	149,042	(114,050)	-	
CMU/STRATHCLYDE HIST PHD	21732	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500	6,500	-	
HISTORY	21735	4,336,109	1,624,825	-	5,960,934	1,476,763	59,280	3,500	820,283	2,359,826	-	31,000	-	2,390,826	(3,570,108)	-	
HISTORY - GC	31735	592,349	116,549	-	708,898	72,600	-	-	8,520	81,120	-	2,600	-	83,720	(625,178)	-	
WORLD LANG & CULT	21740	2,641,756	1,192,855	-	3,834,611	1,194,670	41,496	6,000	505,273	1,747,439	-	26,500	-	1,773,939	(2,060,672)	-	
WORLD LANG & CULT - GC	31740	138,981	46,508	-	185,489	17,600	-	-	1,740	19,340	-	-	-	19,340	(166,149)	-	
MILITARY SCIENCE	21745	206,576	75,038	-	281,614	-	38,917	2,000	24,384	65,301	-	13,000	-	78,301	(203,313)	-	
MPA PROGRAM/MASTER'S IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
POLITICAL SCIENCE & PUBLIC ADMIN	21750	2,765,207	975,586	-	3,740,793	1,098,329	38,688	3,700	559,511	1,700,228	-	26,500	-	1,726,728	(2,014,065)	-	
POLITICAL SCIENCE - GC	31750	2,611,397	928,192	-	3,539,589	343,526	55,863	-	103,054	502,443	-	36,000	-	538,443	(3,001,146)	-	
PHILOSOPHY & RELIGION	21755	4,395,551	1,761,733	-	6,157,284	1,435,385	45,864	5,500	689,046	2,175,795	-	26,500	-	2,202,295	(3,954,989)	-	
CPPE-CENTER FOR PROF & PERSONAL ETHICS	21757	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-	
PHILOSOPHY & RELIGION - GC	31755	2,834,699	1,002,855	-	3,837,554	296,310	-	-	34,290	330,600	-	7,000	-	337,600	(3,499,954)	-	
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	7,438,987	2,822,957	-	10,261,944	2,668,300	78,021	-	1,083,160	3,829,481	-	45,000	-	3,874,481	(6,387,463)	-	
SOCIOLOGY ANTHRO & SOCIAL WORK - GC	31765	1,482,756	587,649	-	2,070,405	169,050	-	-	13,090	182,140	-	-	-	182,140	(1,888,265)	-	
WOMENS STUDIES	21770	159,993	81,528	-	241,521	7,344	-	1,500	985	9,829	-	3,000	-	12,829	(228,692)	-	
NEUROSCIENCE	21775	-	66,679	-	66,679	99,224	-	7,500	129,455	236,179	-	250,000	-	486,179	419,500	-	
THE MUSEUM OF CULTURAL & NATURAL HISTO	24240	-	-	-	-	61,521	71,042	24,000	69,836	226,399	-	20,000	-	246,399	246,399	-	
COLLEGE DEVELOPMENT OFFICE EXPENSES	24676	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-	
DEAN-LIBERAL ARTS & SOC SCI	24677	-	-	-	-	-	723,604	7,000	279,070	1,009,674	-	300,000	-	1,309,674	1,309,674	-	
LIBERAL ARTS & SOC SCI PROG	24678	-	-	-	-	-	-	18,944	-	18,944	-	-	-	18,944	18,944	-	
LIBERAL ARTS & SOC SCI RECRUITING	24679	-	-	-	-	-	-	-	-	-	-	12,500	-	12,500	12,500	-	
SCHL PUBLIC SERVICE & GLOBAL CITIZENSHIP	24680	-	-	-	-	-	-	5,120	-	5,120	-	16,000	-	21,120	21,120	-	
SOCIAL WORK	24734	-	-	-	-	25,000	106,288	3,500	70,509	205,297	-	13,000	-	218,297	218,297	-	
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		54,663,600	21,038,722	-	75,702,322	18,045,428	1,674,127	232,264	8,906,881	28,858,700	-	1,033,118	-	29,891,818	(45,810,504)	-	
<u>MEDICINE</u>																	
ADMIN & FINANCE-GENERAL ADMIN	1001000000	18,643,512	-	479,726	19,123,238	5,181,105	5,265,411	-	3,967,913	14,414,429	-	6,443,515	-	20,857,944	1,734,706	-	
MEDICINE SUBTOTAL		18,643,512	-	479,726	19,123,238	5,181,105	5,265,411	-	3,967,913	14,414,429	-	6,443,515	-	20,857,944	1,734,706	-	
<u>SCIENCE & ENGINEERING</u>																	
BIOLOGY	21100	7,087,657	2,750,580	-	9,838,237	3,175,636	471,392	25,000	1,577,728	5,249,756	-	350,000	-	5,599,756	(4,238,481)	-	
BIOLOGY - GC	31100	552,517	234,499	-	787,016	80,150	-	-	16,320	96,470	-	500	-	96,970	(690,046)	-	
CMU BIOLOGICAL STATION	21101	-	-	170,000	170,000	84,267	85,652	56,735	66,484	293,138	-	150,000	-	443,138	273,138	-	
CHEMISTRY	21104	5,364,442	2,054,600	-	7,419,042	1,861,663	417,406	41,061	991,113	3,311,243	-	300,000	-	3,611,243	(3,807,799)	-	
CHEMISTRY - GC	31104	115,145	47,441	-	162,586	23,360	-	-	5,720	29,080	-	-	-	29,080	(133,506)	-	
GEOGRAPHY	21125	2,886,347	1,087,092	-	3,973,439	1,409,574	42,723	20,000	635,920	2,108,217	-	95,000	-	2,203,217	(1,770,222)	-	
GEOGRAPHY - GC	31125	1,556,100	533,436	-	2,089,536	173,720	-	-	21,340	195,060	-	840	-	195,900	(1,893,636)	-	
EARTH & ATMOSPHERIC SCIENCES	21130	1,548,647	677,676	-	2,226,323	923,926	36,213	19,030	418,585	1,397,754	-	130,000	-	1,527,754	(698,569)	-	
EARTH & ATMOSPHERIC SCIENCES - GC	31130	248,418	96,844	-	345,262	22,550	-	-	1,730	24,280	-	-	-	24,280	(320,982)	-	
EARTH & ECOSYSTEMS SCIENCE	21132	83,423	9,432	-	92,855	-	-	-	-	-	-	5,000	-	5,000	(87,855)	-	
ENGINEERING & TECHNOLOGY	21137	5,120,965	1,446,826	32,500	6,600,291	2,859,254	130,749	22,250	1,397,382	4,409,635	-	200,000	-	4,609,635	(1,990,656)	-	

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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		
ENGINEERING & TECHNOLOGY - GC	31137	453,479	131,819	-	585,298	79,450	-	-	13,430	92,880	-	4,200	-	97,080	(488,218)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	17,650	60,801	2,000	33,126	113,577	-	1,000	-	114,577	114,577	-
MATHEMATICS	21140	11,924,616	4,606,916	73,000	16,604,532	4,118,320	67,849	20,000	1,751,389	5,957,558	-	85,000	-	6,042,558	(10,561,974)	-
MATHEMATICS - GC	31140	1,323,432	556,224	-	1,879,656	168,480	-	-	27,290	195,770	-	4,380	-	200,150	(1,679,506)	-
COMPUTER SCIENCE	21141	2,471,684	1,055,527	-	3,527,211	1,618,490	36,546	21,000	639,658	2,315,694	-	130,000	-	2,445,694	(1,081,517)	-
COMPUTER SCIENCE - GC	31141	202,981	106,977	-	309,958	29,930	-	-	2,480	32,410	-	-	-	32,410	(277,548)	-
MATHEMATICS STATISTICAL CENTER	21142	-	-	-	-	71,418	-	-	31,889	103,307	-	5,000	-	108,307	108,307	-
PHYSICS	21149	3,171,058	1,382,901	-	4,553,959	1,652,764	145,642	15,000	755,166	2,568,572	-	100,000	-	2,668,572	(1,885,387)	-
PHYSICS - GC	31149	269,541	111,460	-	381,001	19,800	-	-	1,540	21,340	-	200	-	21,540	(359,461)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	260,003	57,247	-	317,250	88,453	-	-	49,729	138,182	-	10,000	-	148,182	(169,068)	-
SCIENCE OF ADVANCED MATERIALS	21178	180,407	42,118	-	222,525	-	-	-	-	-	-	5,000	-	5,000	(217,525)	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	714,750	-	-	436,463	1,151,213	-	5,000	-	1,156,213	1,156,213	-
BIO VIVARIUM	22050	-	-	-	-	-	60,639	-	22,733	83,372	-	10,000	-	93,372	93,372	-
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	-	-	-	-	-	261,962	-	124,901	386,863	-	95,000	-	481,863	481,863	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	898,515	10,000	383,944	1,292,459	-	40,000	-	1,332,459	1,332,459	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	100,378	-	100,378	100,378	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
SCIENCE & ENGINEERING SUBTOTAL		44,820,862	16,989,615	275,500	62,085,977	19,193,605	2,716,089	252,076	9,406,060	31,567,830	-	2,036,498	-	33,604,328	(28,481,649)	-
ACADEMIC CENTER TOTALS		249,398,851	83,381,956	1,452,540	334,233,347	89,389,075	16,636,478	773,894	44,280,400	151,079,847	-	13,806,082	-	164,885,929	(169,347,418)	-
QUASI-ACADEMIC CENTERS																
HONORS PROGRAM	21920	962,391	259,621	-	1,222,012	105,049	237,815	87,138	171,048	601,050	-	620,962	-	1,222,012	-	-
MSA PROGRAM	21930	789,968	223,947	-	1,013,915	268,557	294,586	-	256,669	819,812	-	92,534	-	912,346	(101,569)	-
MSA PROGRAM - GC	31930	9,253,264	2,716,961	-	11,970,225	1,347,830	-	-	164,170	1,512,000	-	205,851	-	1,717,851	(10,252,374)	-
FIRST YEAR EXPERIENCE	21940	124,176	52,251	-	176,427	32,000	-	-	18,224	50,224	-	255	-	50,479	(125,948)	-
SUBTOTAL		11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-
QUASI-ACADEMIC CENTERS TOTAL		11,129,799	3,252,780	-	14,382,579	1,753,436	532,401	87,138	610,111	2,983,086	-	919,602	-	3,902,688	(10,479,891)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		260,528,650	86,634,736	1,452,540	348,615,926	91,142,511	17,168,879	861,032	44,890,511	154,062,933	-	14,725,684	-	168,788,617	(179,827,309)	-
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
MEDIA PRODUCTIONS	24140	-	-	-	-	-	119,511	31,000	65,137	215,648	-	24,020	-	239,668	239,668	-
CTR FOR EXCELLENCE IN TEACHING & LEARN	24300	-	-	-	-	-	318,386	-	119,091	437,477	-	56,914	-	494,391	494,391	-
COMPUTER BASED TESTING CENTER	24425	-	-	38,809	38,809	-	-	-	-	-	-	47,846	-	47,846	9,037	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,472,456	218,615	658,791	2,349,862	-	138,297	-	2,488,159	2,488,159	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	312,466	85,000	133,432	530,898	-	10,251	-	541,149	541,149	-
STUDY ABROAD	24520	-	-	-	-	-	-	500	-	500	-	22,054	-	22,554	22,554	-
INTERNL STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	8,450	-	8,450	8,450	-
OIA GENERAL OPERATIONS	24522	-	221,798	-	221,798	-	833,654	-	434,220	1,267,874	-	147,535	-	1,415,409	1,193,611	-
PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	18,000	-	18,000	18,000	-
OIA RECRUITING	24524	-	-	-	-	-	-	-	-	-	-	90,109	-	90,109	90,109	-
ACADEMIC RESERVE- GENERAL FUND	24600	-	-	-	-	-	-	-	-	-	-	27,388	-	27,388	27,388	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	297,050	4,000	123,131	424,181	-	30,590	-	454,771	454,771	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	18,500	-	18,500	18,500	-
BIOSCIENCES OPENING FUNDS	24656	-	-	-	-	-	-	-	-	-	-	89,792	-	89,792	89,792	-
FAC PERS SVCS	24662	-	-	-	-	-	498,138	6,200	263,420	767,758	-	52,692	-	820,450	820,450	-
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	2,015,392	-	2,015,392	2,015,392	-

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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		
PROGRAM PRIORITIZATION	24664	-	-	-	-	-	-	-	-	-	-	128,320	-	128,320	128,320	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	25,000	-	9,200	14,238	48,438	-	400	-	48,838	48,838	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	18,518	-	18,518	18,518	-
CM LIFE	25100	-	-	-	-	-	119,816	-	62,993	182,809	-	41,772	-	224,581	224,581	-
PROVOST OFFICE	26140	-	-	-	-	-	437,380	-	139,970	577,350	-	44,533	-	621,883	621,883	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	-	-	66,100	66,100	-
ACADEMIC EFFECTIVENESS	26200	-	-	-	-	-	315,260	4,600	135,227	455,087	-	14,468	-	469,555	469,555	-
CURRICULUM & ASSESSMENT EXPENSES	26210	-	-	-	-	-	79,231	-	38,145	117,376	-	8,648	-	126,024	126,024	-
ACADEMIC SENATE	26360	-	-	-	-	25,000	39,987	5,000	42,114	112,101	-	7,470	-	119,571	119,571	-
OIT INSTITUTIONL SUPPORT PERSONNEL&FUN	26375	-	-	-	-	-	540,795	250,000	272,984	1,063,779	-	15,428	-	1,079,207	1,079,207	-
INSTITUTIONAL RESEARCH	26385	-	-	-	-	-	365,683	-	165,302	530,985	-	58,141	-	589,126	589,126	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CLASSROOM FURNITURE	27510	-	-	-	-	-	-	-	-	-	-	17,200	-	17,200	17,200	-
EXECUTIVE DIRECTOR	30000	-	-	-	-	-	240,939	-	77,884	318,823	-	116,640	-	435,463	435,463	-
ACADEMIC AND PROFESSIONAL PROGRAMS	30100	-	-	-	-	-	318,274	15,372	177,538	511,184	-	74,940	-	586,124	586,124	-
UNDERGRADUATE ADVISING	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ON-LINE DEVELOPMENT	30110	-	-	-	-	-	303,140	405,000	137,016	845,156	-	106	-	845,262	845,262	-
LEARNING MANAGEMENT SYSTEMS (LMS)	30111	-	-	-	-	-	195,269	66,600	95,369	357,238	-	3,550	-	360,788	360,788	-
LICENSURE, REGULTRY SVCS & HUMAN CAPIT	30200	-	-	-	-	-	482,491	15,880	266,075	764,446	-	78,006	-	842,452	842,452	-
LEASING & REGULATORY SERVICES	30300	-	-	-	-	-	74,000	-	36,746	110,746	-	2,000	-	112,746	112,746	-
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	804,040	51,930	375,620	1,231,590	-	104,381	-	1,335,971	1,335,971	-
E-LEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	265,083	20,000	142,670	427,753	-	15,830	-	443,583	443,583	-
ONTARIO PROGRAMS	35201	-	-	-	-	-	-	-	-	-	-	46,250	-	46,250	46,250	-
E&PD ADMIN	38000	-	-	-	-	-	494,336	3,102	204,761	702,199	-	-	-	702,199	702,199	-
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	-
ACADEMIC ADMINISTRATION SUBTOTAL		-	221,798	598,809	820,607	50,000	8,927,385	1,368,449	4,181,874	14,527,708	-	3,984,756	-	18,512,464	17,691,857	-
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	217,201	-	217,201	-	13,376	-	230,577	230,577	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	672,866	-	672,866	-	28,346	-	701,212	701,212	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	535,752	-	535,752	-	107,145	-	642,897	642,897	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	296,113	-	296,113	-	176,631	-	472,744	472,744	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	177,844	-	177,844	-	2,792	-	180,636	180,636	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	709,760	-	709,760	-	82,565	-	792,325	792,325	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	151,721	-	151,721	-	94,787	-	246,508	246,508	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPME	23311	-	-	-	-	-	-	280,102	-	280,102	-	14,209	-	294,311	294,311	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUN	23312	-	-	-	-	-	-	378,158	-	378,158	-	43,803	-	421,961	421,961	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	96,771	-	96,771	96,771	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	999	702,549	703,548	703,548	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILIT	23316	-	-	-	-	-	-	581,745	-	581,745	-	257,833	-	839,578	839,578	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	394,435	-	394,435	394,435	-
CHTR SCHLS INFORMATION SYSTEMS PROJECT	23331	-	-	-	-	-	-	-	-	-	-	23,567	-	23,567	23,567	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	336,812	-	336,812	-	8,925	-	345,737	345,737	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,386,807	6,386,807	-	-	-	-	-	-	-	-	-	(6,386,807)	-
CHARTER SCHOOLS SUBTOTAL		-	-	6,386,807	6,386,807	-	-	4,338,074	-	4,338,074	-	1,846,184	702,549	6,886,807	500,000	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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		
LIBRARY																
LIBRARY-GENERAL	24100	37,113	18,677	57,200	112,990	943,917	1,541,319	271,005	1,166,393	3,922,634	-	520,163	-	4,442,797	4,329,807	-
LIBRARY REFERENCE	24104	-	-	-	-	-	-	-	-	-	-	51,226	-	51,226	51,226	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	4,119,400	-	4,119,400	4,119,400	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	183,890	258,513	11,532	200,550	654,485	-	46,818	-	701,303	701,303	-
MI HISTORICAL REVIEW	24210	-	-	16,500	16,500	-	32,011	1,200	14,436	47,647	-	17,224	-	64,871	48,371	-
GLOBAL CAMPUS LIBRARY	31064	-	-	-	-	142,899	332,272	-	210,349	685,520	-	10,009	-	695,529	695,529	-
LIBRARY SUBTOTAL		37,113	18,677	73,700	129,490	1,270,706	2,164,115	283,737	1,591,728	5,310,286	-	4,764,840	-	10,075,126	9,945,636	-
RESEARCH & GRADUATE STUDIES																
RESEARCH COMMITTEE	22000	-	-	-	-	-	-	-	-	-	-	271,256	-	271,256	271,256	-
OUTSTANDING RESEARCH AWARDS	22020	-	-	-	-	50,000	-	-	26,571	76,571	-	5,592	-	82,163	82,163	-
CHP VIVARIUM	22045	-	-	90,000	90,000	-	76,884	17,500	37,532	131,916	-	108,886	-	240,802	150,802	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	68,350	-	68,350	68,350	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
INSTITUTIONAL MATCHING	22952	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	201,840	-	86,470	288,310	-	17,183	-	305,493	305,493	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	796,231	39,278	358,826	1,194,335	-	159,521	-	1,353,856	1,353,856	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	32,000	295,608	-	150,738	478,346	-	210,271	-	688,617	688,617	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,707,008	-	-	1,355,006	3,062,014	-	246,826	-	3,308,840	3,308,840	-
RESEARCH & SPONSORED PROGRAMS SUBTOTAL		-	-	90,000	90,000	1,789,008	1,370,563	56,778	2,015,143	5,231,492	-	1,287,885	-	6,519,377	6,429,377	-
ACADEMIC DIVISION SUBTOTAL		260,565,763	86,875,211	8,601,856	356,042,830	94,252,225	29,630,942	6,908,070	52,679,256	183,470,493	-	26,609,349	702,549	210,782,391	(145,260,439)	-
ENROLLMENT AND STUDENT SERVICES DIVISION																
ENROLLMENT & STUDENT SERVICES																
OTHER STATE APPROPRIATION	11001	-	189,227	-	189,227	-	-	-	-	-	-	189,227	-	189,227	-	-
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	143,606	53,500	69,166	266,272	-	115,121	-	381,393	381,393	-
LEADERSHIP INSTITUTE	24646	15,429	6,958	-	22,387	-	96,565	-	25,219	121,784	-	15,374	-	137,158	114,771	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	761,305	-	761,305	761,305	-
STD BUDGET REV & ALLOC	25470	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER S	25480	-	-	-	-	-	52,275	-	21,070	73,345	-	21,073	-	94,418	94,418	-
CAREER SRVCS & RES CTR	25800	-	-	-	-	-	341,192	12,300	152,323	505,815	-	95,926	-	601,741	601,741	-
COUNSELING CENTER	25805	-	-	-	-	448,812	36,504	11,000	201,462	697,778	-	159,232	-	857,010	857,010	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	140,432	3,000	71,567	214,999	-	55,632	-	270,631	270,631	-
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000	115,000	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	-	49,600	-	4,576	-	54,176	54,176	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	75,892	800	47,728	124,420	-	30,971	-	155,391	155,391	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	32,340	-	32,340	32,340	-
MULTICULTURAL ACADEMIC STUDENT SERVICE	25815	-	-	-	-	11,800	215,943	1,416	106,904	336,063	-	21,215	-	357,278	357,278	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	44,497	-	44,497	44,497	-
CENTER FOR INCLUSION AND DIVERSITY	25825	-	-	-	-	11,800	-	-	8,600	20,400	-	15,000	-	35,400	35,400	-
ACADEMIC ADVISING & ASSISTANCE	25826	751,458	269,473	12,250	1,033,181	-	795,829	8,550	389,130	1,193,509	-	121,584	-	1,315,093	281,912	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	-	10,300	-	1,000	-	11,300	11,300	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	1,010,464	26,710	533,683	1,570,857	-	159,099	-	1,729,956	1,568,956	-
ADMISSIONS OFFICE	25850	-	-	797,600	797,600	-	1,730,205	43,694	894,515	2,668,414	-	690,037	-	3,358,451	2,560,851	-
KCP COLLEGE DAY CMU MATCH	25855	-	38,469	-	38,469	-	-	-	-	-	-	38,469	-	38,469	-	-
ORIENTATION	25860	-	-	906,150	906,150	-	30,992	65,245	14,976	111,213	-	235,867	-	347,080	(559,070)	-
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	1,232,775	70,875	675,650	1,979,300	-	383,929	-	2,363,229	2,282,029	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	138,781	5,200	71,650	215,631	-	28,641	-	244,272	244,272	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	63,551	-	16,605	80,156	-	-	-	80,156	80,156	-
STUDENT AFFAIRS	25924	-	-	-	-	22,600	176,576	11,500	75,187	285,863	-	24,032	-	309,895	309,895	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	-	-	-	-	18,012	-	18,012	18,012	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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			
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	-	105,596	26,500	34,480	166,576	-	6,000	-	172,576	172,576	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	166,050	-	77,296	243,346	-	-	-	243,346	243,346	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	87,814	-	22,793	110,607	-	-	-	110,607	110,607	-
ENROLLMENT & STUDENT SERVICES	25976	-	-	-	-	-	426,854	20,000	158,981	605,835	-	147,110	-	752,945	752,945	-
ESS CONTINGENCY/PROGRAM ACTIVITY ACCOU	25978	-	-	-	-	-	-	950	-	950	-	1,131,706	-	1,132,656	1,132,656	-
ENROLLMENT MANAGEMNT	25979	-	-	-	-	-	131,393	-	48,591	179,984	-	-	-	179,984	179,984	-
CATALOGS & BULLETINS	26730	-	-	-	-	-	-	-	-	-	-	11,582	-	11,582	11,582	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	113,423	7,830	53,934	175,187	-	13,950	-	189,137	176,637	-
GRADUATE ADVISING	30303	-	-	-	-	-	391,016	48,445	200,051	639,512	-	16,836	-	656,348	656,348	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	-	-	-	285,944	29,620	151,411	466,975	-	18,989	-	485,964	485,964	-
EM STUDENT SERVICES ADMIN	31029	-	-	160,000	160,000	-	102,803	200	44,304	147,307	-	45,450	-	192,757	32,757	-
EM OPERATIONS ADMIN - GC	31900	10,008	4,062	5,000	19,070	-	239,399	1,250	118,520	359,169	-	285,254	-	644,423	625,353	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	95,642	300	31,585	127,527	-	53,468	-	180,995	180,995	-
DEARBORN CENTER	32001	-	-	-	-	-	77,501	200	41,233	118,934	-	36,569	-	155,503	155,503	-
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	84,440	200	44,185	128,825	-	28,336	-	157,161	157,161	-
SOUTHFIELD CENTER	32005	-	-	-	-	-	94,758	200	38,502	133,460	-	29,165	-	162,625	162,625	-
TROY CENTER	32006	-	-	-	-	-	82,812	200	53,338	136,350	-	27,435	-	163,785	163,785	-
WARREN CENTER	32007	-	-	-	-	-	84,794	400	45,963	131,157	-	47,430	-	178,587	178,587	-
US EAST ADMINISTRATION	34010	-	-	-	-	-	110,710	300	47,224	158,234	-	52,150	-	210,384	210,384	-
US WEST ADMINISTRATION	34020	-	-	-	-	-	113,105	750	64,439	178,294	-	71,775	-	250,069	250,069	-
FT. HAMILTON CENTER	34208	-	-	-	-	-	57,787	600	33,698	92,085	-	15,312	-	107,397	107,397	-
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	69,915	-	35,711	105,626	-	7,275	-	112,901	112,901	-
DPSC COHORT	34213	-	-	-	-	-	-	-	-	-	-	150	-	150	150	-
ATLANTA METRO CENTER	34307	-	-	-	-	-	80,790	1,000	45,134	126,924	-	63,950	-	190,874	190,874	-
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	47,861	-	26,763	74,624	-	9,210	-	83,834	83,834	-
FT. POLK CENTER	34310	-	-	-	-	-	45,100	-	11,784	56,884	-	13,859	-	70,743	70,743	-
JOINT BASE ANDREWS	34401	-	-	-	-	-	46,405	-	29,568	75,973	-	6,370	-	82,343	82,343	-
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	47,942	-	26,431	74,373	-	6,975	-	81,348	81,348	-
PENTAGON CENTER	34406	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
FT. BELVOIR CENTER	34409	-	-	-	-	-	47,871	-	25,967	73,838	-	6,275	-	80,113	80,113	-
FT LEE	34413	-	-	-	-	-	46,002	-	18,910	64,912	-	8,250	-	73,162	73,162	-
FT. RILEY CENTER	34603	-	-	-	-	-	42,025	-	10,981	53,006	-	26,200	-	79,206	79,206	-
FT. LEAVENWORTH CENTER	34612	-	-	-	-	-	78,710	150	35,677	114,537	-	31,514	-	146,051	146,051	-
CAMP PENDLETON CENTER	34615	-	-	-	-	-	48,847	-	19,653	68,500	-	9,175	-	77,675	77,675	-
COLUMBUS CENTER	34701	-	-	-	-	-	43,971	300	18,378	62,649	-	16,850	-	79,499	79,499	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	90,910	250	53,083	144,243	-	14,230	-	158,473	158,473	-
SCHOFIELD CENTER	35706	-	-	-	-	-	48,688	-	29,189	77,877	-	2,451	-	80,328	80,328	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	73,905	-	54,186	128,091	-	4,095	-	132,186	132,186	-
ON-LINE-GRAD	36509	-	-	-	-	-	85,458	-	50,805	136,263	-	-	-	136,263	136,263	-
ONLINE-MBA	36515	-	-	-	-	-	-	-	-	-	-	500	-	500	500	-
ONLINE DOCTORAL	36518	-	-	-	-	-	77,534	-	44,579	122,113	-	3,654	-	125,767	125,767	-
SAGINAW CENTER	37301	-	-	-	-	-	90,370	300	39,057	129,727	-	21,968	-	151,695	151,695	-
TRAVERSE CITY CENTER	37401	-	-	-	-	-	96,272	200	45,616	142,088	-	34,000	-	176,088	176,088	-
EAST LANSING CENTER	37601	-	-	-	-	-	84,723	1,300	46,137	132,160	-	36,293	-	168,453	168,453	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	79,903	100	42,024	122,027	-	22,765	-	144,792	144,792	-
ENROLLMENT & STUDENT SERVICES SUBTOTAL		776,895	508,189	2,135,700	3,420,784	495,012	10,506,625	515,235	5,395,596	16,912,468	-	5,894,685	-	22,807,153	19,386,369	-

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2018-2019 OPERATING BUDGET
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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		
SCHOLARSHIPS & FINANCIAL AID																
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 SCHLRSPH	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	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	-	-	-	-	-	-	-	-	-	43,982,704	-	43,982,704	43,982,704	-
ENROLLMENT AND STUDENT SERVICES DIVISION SUBTOTAL		776,895	508,189	2,135,700	3,420,784	495,012	10,506,625	515,235	5,395,596	16,912,468	-	49,877,389	-	66,789,857	63,369,073	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																
FACILITIES MANAGEMENT																
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	190,325	71,681	72,479	334,485	-	501,581	-	836,066	395,856	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	45,724	-	45,724	45,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	384,343	-	198,930	583,273	-	147,085	-	730,358	730,358	-
ELECTRICAL SHOP	27112	-	-	-	-	-	530,688	-	236,501	767,189	-	109,100	-	876,289	876,289	-
MECHANICAL SHOP	27113	-	-	-	-	-	514,821	11,600	274,219	800,640	-	118,091	-	918,731	918,731	-
PAINT/SIGN SHOP	27114	-	-	-	-	-	190,237	-	112,285	302,522	-	83,782	-	386,304	386,304	-
KEY SHOP	27115	-	-	-	-	-	51,605	-	26,924	78,529	-	15,945	-	94,474	94,474	-
SIGN SHOP	27116	-	-	-	-	-	52,458	-	27,908	80,366	-	20,000	-	100,366	100,366	-
GROUND AREA MAINT	27118	-	-	-	-	-	634,680	93,500	435,051	1,163,231	-	275,738	-	1,438,969	1,438,969	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	103,314	12,000	60,953	176,267	-	73,177	-	249,444	158,444	-

**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		
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	27,223	-	24,556	51,779	-	-	-	51,779	51,779	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
MASONRY SHOP	27125	-	-	-	-	-	51,605	-	30,908	82,513	-	16,483	-	98,996	98,996	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,694,744	44,374	1,160,633	2,899,751	-	1,420,390	-	4,320,141	4,320,141	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	64,012	2,300	38,044	104,356	-	11,066	-	115,422	115,422	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	18,866	100	13,644	32,610	-	18,015	-	50,625	50,625	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
DESIGN/PROJECT MGT	27230	-	-	-	-	-	520,220	3,240	248,891	772,351	-	1,660	-	774,011	774,011	-
SERVICE CENTER	27411	-	-	-	-	-	155,260	17,400	64,853	237,513	-	9,078	-	246,591	246,591	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	201,310	8,600	90,527	300,437	-	1,382	-	301,819	301,819	-
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	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	5,385,711	274,595	3,117,306	8,777,612	-	14,664,770	-	23,442,382	22,911,172	-
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	200,798	5,640	96,787	303,225	-	43,084	-	346,309	346,309	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	298,711	2,354	100,731	401,796	-	14,150	-	415,946	415,946	-
FINANCE CONTINGENCY	26319	-	-	146,640	146,640	-	-	-	-	-	-	157,491	-	157,491	10,851	-
CMU POLICE	26630	-	-	-	-	-	1,658,358	91,881	819,666	2,569,905	-	330,577	-	2,900,482	2,900,482	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	339,440	339,440	-	2,157,867	99,875	1,017,184	3,274,926	-	568,102	-	3,843,028	3,503,588	-
<u>FINANCIAL SERVICES & REPORTING</u>																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	22,761	-	22,761	22,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	152,930	2,266	73,201	228,397	-	7,664	-	236,061	236,061	-
FINANCIAL SERVICES AND REPORTING	26320	-	-	227,000	227,000	-	218,349	500	90,782	309,631	-	103,074	-	412,705	185,705	-
RISK MANAGEMENT	26400	-	-	-	-	-	131,123	600	68,157	199,880	-	9,467	-	209,347	209,347	-
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	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	56,381	-	28,989	85,370	-	5,741	-	91,111	91,111	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	611,629	2,500	277,692	891,821	-	38,706	-	930,527	930,527	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	116,527	-	116,527	116,527	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	753,994	753,994	-	991,787	8,000	579,239	1,579,026	-	71,857	-	1,650,883	896,889	-
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	-	-	-	-	-	536,340	1,300	284,555	822,195	-	115,196	-	937,391	937,391	-
PAYABLE ACCOUNTING	26470	-	-	173,000	173,000	-	169,760	150	100,349	270,259	-	-	-	270,259	97,259	-
PURCHASING	26600	-	-	-	-	-	376,074	-	183,607	559,681	-	-	-	559,681	559,681	-
CENTRAL MAILROOM	26610	-	-	-	-	-	127,516	-	81,569	209,085	-	2,848	-	211,933	211,933	-
UNIVERSITY STORES	26620	-	-	-	-	-	235,490	325	160,930	396,745	-	-	-	396,745	396,745	-
UNIVERSITY FIXED ASSETS	26622	-	-	40,000	40,000	-	98,775	282	53,513	152,570	-	1,500	-	154,070	114,070	-
MOVING & DELIVERY	26625	-	-	-	-	-	139,444	-	88,713	228,157	-	10,606	-	238,763	238,763	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	273,625	-	273,625	273,625	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	279,912	2,000	114,496	396,408	-	23,672	-	420,080	420,080	-
CENTRAL ADMINISTRATION	31044	-	-	61,000	61,000	-	-	-	-	-	-	281,525	-	281,525	220,525	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,254,994	1,254,994	-	4,125,510	22,323	2,185,792	6,333,625	-	3,270,169	-	9,603,794	8,348,800	-

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2018-2019 OPERATING BUDGET
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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				
HUMAN RESOURCES																	
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	-	-	-	-	-	1,697,484	4,000	786,331	2,487,815	-	-	64,869	-	2,552,684	2,552,684	-
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	-	10,565	-	10,565	10,565	-
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	-	8,638	-	8,638	8,638	-
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-
HRS - WC/CHIP	26540	-	-	-	-	-	-	3,800	-	3,800	-	-	7,626	-	11,426	11,426	-
		-	-	-	-	-	1,697,484	7,800	786,331	2,491,615	-	-	148,415	-	2,640,030	2,640,030	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,125,644	2,125,644	-	13,366,572	404,593	7,106,613	20,877,778	-	-	18,651,456	-	39,529,234	37,403,590	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																	
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																	
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	377,469	-	114,586	492,055	-	-	103,509	-	595,564	595,564	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	377,469	-	114,586	492,055	-	-	103,509	-	595,564	595,564	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	377,469	-	114,586	492,055	-	-	103,509	-	595,564	595,564	-
PRESIDENT'S DIVISION																	
<u>PRESIDENT'S OFFICE</u>																	
PRESIDENTS OFFICE	26100	-	-	-	-	-	776,117	-	273,732	1,049,849	-	-	206,472	-	1,256,321	1,256,321	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	-	84,196	-	84,196	84,196	-
OFFICE OF CIVIL RIGHTS & INSTNL EQUIT	26120	-	-	-	-	-	252,123	6,000	115,830	373,953	-	-	126,989	-	500,942	500,942	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	428,591	2,200	160,699	591,490	-	-	66,511	-	658,001	658,001	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	196,955	-	66,916	263,871	-	-	110,129	-	374,000	374,000	-
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
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	-	-	-	-	-	-	-	-	-	-	-	122,525	-	122,525	122,525	-
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	-	-	-	-	-	295,920	35,405	106,840	438,165	-	-	29,255	-	467,420	467,420	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	50,184	2,500	13,086	65,770	-	-	30,577	-	96,347	96,347	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	23,724	174,627	-	79,279	277,630	-	-	38,470	-	316,100	316,100	-
UNIVERSITY COMMUNICATIONS	26700	-	-	-	-	-	1,835,744	17,761	821,448	2,674,953	-	-	47,623	-	2,722,576	2,722,576	-
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	-	-	-	-	-	96,352	13,380	57,059	166,791	-	-	271,145	-	437,936	437,936	-
FORMS/RECRUITMENT MATERIALS	31023	-	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-
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	-
PRESIDENT'S OFFICE SUBTOTAL		-	-	-	-	23,724	4,106,613	79,446	1,694,889	5,904,672	-	-	7,466,140	-	13,370,812	13,370,812	-
PRESIDENT'S DIVISION SUBTOTAL		-	-	-	-	23,724	4,106,613	79,446	1,694,889	5,904,672	-	-	7,466,140	-	13,370,812	13,370,812	-

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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			
UNIVERSITY ADVANCEMENT DIVISION																	
<u>UNIVERSITY ADVANCEMENT</u>																	
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-
VP OF DEVELOPMENT & ALUMNI RELATIONS	26800	-	-	-	-	-	284,540	7,500	103,115	395,155	-	40,260	-	435,415	435,415	-	-
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	-	500	-	500	-	19,500	-	20,000	20,000	-	-
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-	-
DEVELOPMENT & ALUMNI RELATIONS SERVICE	26820	-	-	-	-	-	214,231	20,000	105,733	339,964	-	72,113	-	412,077	412,077	-	-
DEVELOPMENT & EXTERNAL RELATIONS TECHL	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-	-
STEWARDSHIP & DONOR RELATIONS	26830	-	-	-	-	-	144,083	3,464	89,941	237,488	-	33,797	-	271,285	271,285	-	-
ANNUAL GIVING PROGRAMS	26840	-	-	-	-	-	164,816	184,290	63,571	412,677	-	92,717	-	505,394	505,394	-	-
ALUMNI RELATIONS	26860	-	-	-	-	-	463,830	5,200	242,809	711,839	-	70,640	-	782,479	782,479	-	-
DEVELOPMENT- ATHLETICS	26861	-	-	-	-	-	-	-	-	-	-	17,000	-	17,000	17,000	-	-
DEVELOPMENT- COLL OF BUSINESS ADMIN	26862	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
DEVELOPMENT- CCFA	26863	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
DEVELOPMENT- EHS	26865	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-	-
DEVELOPMENT- CHP	26866	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
DEVELOPMENT- HSBS	26867	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-
DEVELOPMENT- CSE	26868	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-	-
DEVELOPMENT- REGIONAL DEVELOPMENT	26869	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-	-
COLLEGE BASED DEVELOPMENT	26870	-	-	-	-	-	879,235	-	390,335	1,269,570	-	21,647	-	1,291,217	1,291,217	-	-
ADVNCMNT-CONST DEVEL	26874	-	-	-	-	-	298,208	-	145,184	443,392	-	102,475	-	545,867	545,867	-	-
ADVNCMNT-ADV SVCS	26876	-	-	-	-	-	266,354	-	156,301	422,655	-	-	-	422,655	422,655	-	-
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,715,297	220,954	1,296,989	4,233,240	-	906,591	-	5,139,831	5,139,831	-	-
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,715,297	220,954	1,296,989	4,233,240	-	906,591	-	5,139,831	5,139,831	-	-
UNIVERSITY WIDE ACCOUNTS																	
<u>CENTRAL ADMINISTRATION</u>																	
STUDENT FEES	10002	-	-	10,175,000	10,175,000	-	-	-	-	-	-	-	-	-	-	(10,175,000)	-
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)	-
PGM ACT-UNIV PGMS	19993	-	-	-	-	-	-	-	-	-	-	2,092,575	-	2,092,575	2,092,575	-	-
CMU PROGRAM ACTIVITY	19998	-	1,900	-	1,900	-	-	-	-	-	-	2,514,668	-	2,514,668	2,512,768	-	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-	-
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,910,835)	(3,910,835)	(3,910,835)	-	-
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(236,014)	(236,014)	(236,014)	-	-
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(702,549)	(702,549)	(702,549)	-	-
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(905,855)	(905,855)	(905,855)	-	-
OVERHEAD-MSO	26009	-	-	102,404	102,404	-	-	-	-	-	-	-	-	-	-	(102,404)	-
AUX OVERHEAD-HEALTH SVC	26010	-	-	-	-	-	-	-	-	-	-	-	-	(181,048)	(181,048)	(181,048)	-
AUX OVERHEAD-PRINTING SERVICES	26011	-	-	-	-	-	-	-	-	-	-	-	(100,286)	(100,286)	(100,286)	-	-
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,721)	(13,721)	(13,721)	-	-
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
AMER DISABILITIES ACT OPERATIONAL ACCT	26500	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	(1,167,557)	(1,167,557)	(1,167,557)	-	-
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	-	-	-	-	-	-	-	-	-	-	-	(29,940)	(29,940)	(29,940)	-	-
AUX OVRHD MNTC-TELECOM	27913	-	-	-	-	-	-	-	-	-	-	-	(39,201)	(39,201)	(39,201)	-	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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			
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	-	(65,394)	(65,394)	(65,394)	-
OVERHEAD MNTE-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	-	(1,628,385)	(1,628,385)	(1,628,385)	-
OVERHEAD MNTC-MSO	27919	-	-	59,903	59,903	-	-	-	-	-	-	-	-	-	-	(59,903)	-
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	-	-	-	-	-	150,000	50,000	150,000	350,000	-	150,000	-	-	500,000	500,000	-
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,800,000	4,800,000	-	-	-	-	4,800,000	4,800,000	-
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	-	51,000	51,000	-
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	-	1,100	1,100	-
CENTRAL ADMINISTRATION SUBTOTAL		-	1,900	13,273,618	13,275,518	-	150,000	50,000	5,560,840	5,760,840	-	11,076,503	(8,980,785)	7,856,558	(5,418,960)	-	
CENTRAL ENERGY FACILITY																	
PERSONAL SERVICES	Various	-	-	-	-	-	1,435,763	587,201	670,305	2,693,269	-	-	-	-	2,693,269	-	(2,693,269)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	667,900	-	667,900	-	(667,900)	-
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	-	-	-	-	-	-	-	-	-	-	2,150,776	-	2,150,776	-	(2,150,776)	-
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	-
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,435,763	587,201	670,305	2,693,269	-	(2,693,269)	-	-	-	-	-
SERVICE CENTERS TOTALS		814,008	750,564	24,684,278	26,248,850	3,628,450	45,120,402	7,904,467	29,628,563	86,281,882	-	97,271,984	(8,278,236)	175,275,630	149,026,780	-	

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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		
AUXILIARY CENTERS																
PARKING SERVICES																
REGISTRATION FEE	50123	-	-	1,964,000	1,964,000	-	-	-	-	-	-	-	-	-	-	1,964,000
VIOLATIONS BUREAU	50124	-	-	520,000	520,000	-	-	-	-	-	-	-	-	-	-	520,000
PARKING METER INCOME	50125	-	-	145,000	145,000	-	-	-	-	-	-	-	-	-	-	145,000
PARKING SERVICES	50130	-	-	-	-	-	243,774	107,000	157,605	508,379	-	77,703	-	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)
PARKING SERVICES SUBTOTAL		-	-	2,629,000	2,629,000	-	243,774	107,000	157,605	508,379	-	127,703	-	636,082	(1,992,918)	-
RESIDENCES & AUXILIARY SERVICES																
APARTMENTS																
KEWADIN	50021	-	-	652,942	652,942	-	58,800	181,772	26,250	266,822	-	326,412	-	593,234	-	59,708
NORTHWEST	50022	-	-	1,205,138	1,205,138	-	117,500	199,952	55,650	373,102	-	674,299	-	1,047,401	-	157,737
GRAD HSG	50023	-	-	879,536	879,536	-	124,700	40,278	55,230	220,208	-	389,022	-	609,230	-	270,306
APARTMENTS SUBTOTAL		-	-	2,737,616	2,737,616	-	301,000	422,002	137,130	860,132	-	1,389,733	-	2,249,865	-	487,751
BOVEE UC																
BOOKSTORE	50042	-	-	12,115,000	12,115,000	-	529,728	435,000	325,000	1,289,728	8,500,000	1,137,500	-	10,927,228	-	1,187,772
BUILDING	50043	-	-	67,500	67,500	-	307,005	120,495	176,060	603,560	-	36,138	-	639,698	-	(572,198)
CENTRAL CARD	50045	-	-	125,000	125,000	-	37,843	21,000	27,392	86,235	-	146,050	-	232,285	-	(107,285)
BOVEE UC SUBTOTAL		-	-	12,307,500	12,307,500	-	874,576	576,495	528,452	1,979,523	8,500,000	1,319,688	-	11,799,211	-	508,289
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	2,004,981	2,004,981	-	-	280,700	-	280,700	737,050	708,290	-	1,726,040	-	278,941
DOWN UNDER	50049	-	-	734,500	734,500	-	-	146,900	-	146,900	297,470	303,960	-	748,330	-	(13,830)
EINSTEINS	50050	-	-	338,250	338,250	-	-	77,800	-	77,800	121,770	109,670	-	309,240	-	29,010
GOODIES	50051	-	-	214,280	214,280	-	-	43,930	-	43,930	93,215	42,855	-	180,000	-	34,280
JAVA CITY LIBRARY	50052	-	-	281,495	281,495	-	-	73,190	-	73,190	102,745	80,710	-	256,645	-	24,850
BEVERAGE SERVICES	50053	-	-	78,560	78,560	-	-	11,235	-	11,235	19,035	6,840	-	37,110	-	41,450
C3 TOWERS	50054	-	-	1,153,405	1,153,405	-	-	219,150	-	219,150	605,540	250,670	-	1,075,360	-	78,045
JAVA CITY HP	50055	-	-	166,910	166,910	-	-	34,220	-	34,220	73,440	50,945	-	158,605	-	8,305
C3 EXPRESS PEARCE	50056	-	-	106,150	106,150	-	-	2,120	-	2,120	61,560	29,260	-	92,940	-	13,210
THE MARKET	50057	-	-	1,109,310	1,109,310	-	-	149,760	-	149,760	612,890	231,586	-	994,236	-	115,074
UC STARBUCKS	50059	-	-	731,600	731,600	-	-	142,660	-	142,660	299,960	155,945	-	598,565	-	133,035
NORTHSIDE MARKET	50060	-	-	426,500	426,500	-	-	70,375	-	70,375	272,970	63,565	-	406,910	-	19,590
GRAWN POD EXPRESS	50064	-	-	257,195	257,195	-	-	61,730	-	61,730	113,170	69,400	-	244,300	-	12,895
CONCESSIONS	50076	-	-	316,850	316,850	-	-	66,540	-	66,540	117,240	93,270	-	277,050	-	39,800
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	7,919,986	7,919,986	-	-	1,380,310	-	1,380,310	3,528,055	2,196,966	-	7,105,331	-	814,655
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	1,327,000	1,327,000	-	577,184	21,200	317,735	916,119	520,000	228,150	-	1,664,269	-	(337,269)
UP COPY CENTER	50083	-	-	225,304	225,304	-	31,554	1,082	25,055	57,691	21,000	125,333	-	204,024	-	21,280
UC COPY CENTER	50084	-	-	159,000	159,000	-	34,858	-	26,620	61,478	7,800	34,015	-	103,293	-	55,707
PRINTING SERVICES SUBTOTAL		-	-	1,711,304	1,711,304	-	643,596	22,282	369,410	1,035,288	548,800	387,498	-	1,971,586	-	(260,282)

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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		
RESIDENCE HALLS																
BARNES	50002	-	-	905,400	905,400	-	114,935	146,239	79,429	340,603	-	387,306	-	727,909	-	177,491
BEDDOW	50003	-	-	1,321,009	1,321,009	-	129,568	244,932	84,945	459,445	-	424,607	-	884,052	-	436,957
CALKINS	50004	-	-	1,429,391	1,429,391	-	144,492	244,871	95,798	485,161	-	481,455	-	966,616	-	462,775
CAREY	50005	-	-	919,594	919,594	-	95,009	232,711	65,049	392,769	-	427,479	-	820,248	-	99,346
COBB	50006	-	-	1,120,822	1,120,822	-	199,797	293,331	130,163	623,291	-	465,634	-	1,088,925	-	31,897
EMMONS	50007	-	-	1,600,773	1,600,773	-	119,670	293,649	77,709	491,028	-	440,912	-	931,940	-	668,833
HERRIG	50008	-	-	1,479,430	1,479,430	-	141,581	304,516	93,988	540,085	-	451,672	-	991,757	-	487,673
LARZELERE	50009	-	-	1,439,468	1,439,468	-	170,689	221,328	112,075	504,092	-	490,172	-	994,264	-	445,204
MERRILL	50010	-	-	1,338,547	1,338,547	-	129,938	169,204	86,754	385,896	-	437,894	-	823,790	-	514,757
ROBINSON	50011	-	-	879,978	879,978	-	132,848	175,491	88,562	396,901	-	456,904	-	853,805	-	26,173
SAXE	50012	-	-	1,563,197	1,563,197	-	109,563	272,509	74,093	456,165	-	436,348	-	892,513	-	670,684
SWEENEY	50013	-	-	1,464,353	1,464,353	-	141,581	257,497	93,988	493,066	-	495,949	-	989,015	-	475,338
THORPE	50015	-	-	1,509,352	1,509,352	-	141,581	187,585	93,988	423,154	-	465,664	-	888,818	-	620,534
TROUT	50016	-	-	1,323,584	1,323,584	-	135,760	272,962	90,372	499,094	-	426,216	-	925,310	-	398,274
TROUTMAN	50017	-	-	946,631	946,631	-	115,248	164,544	91,568	371,360	-	534,927	-	906,287	-	40,344
WHEELER	50018	-	-	1,038,013	1,038,013	-	144,332	280,065	88,922	513,319	-	479,533	-	992,852	-	45,161
WOLDT	50019	-	-	1,520,581	1,520,581	-	167,778	269,840	110,266	547,884	-	445,763	-	993,647	-	526,934
KULHAVI	50025	-	-	1,492,630	1,492,630	-	147,402	200,994	97,606	446,002	-	494,734	-	940,736	-	551,894
KESSELER	50026	-	-	1,401,288	1,401,288	-	112,473	226,955	75,901	415,329	-	487,435	-	902,764	-	498,524
CAMPBELL	50027	-	-	1,276,145	1,276,145	-	106,652	211,119	72,283	390,054	-	496,116	-	886,170	-	389,975
CELANI	50028	-	-	1,249,947	1,249,947	-	117,368	217,361	79,519	414,248	-	460,004	-	874,252	-	375,695
FABIANO	50029	-	-	1,413,486	1,413,486	-	129,938	219,442	86,753	436,133	-	485,895	-	922,028	-	491,458
RESIDENCE HALLS SUBTOTAL		-	-	28,633,619	28,633,619	-	2,948,203	5,107,145	1,969,731	10,025,079	-	10,172,619	-	20,197,698	-	8,435,921
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	7,408,640	7,408,640	-	35,000	578,000	42,000	655,000	1,402,000	2,626,934	-	4,683,934	-	2,724,706
MERRILL	50033	-	-	4,439,400	4,439,400	-	24,000	256,000	27,000	307,000	571,000	1,768,594	-	2,646,594	-	1,792,806
ROBINSON	50034	-	-	4,432,400	4,432,400	-	23,000	360,000	24,000	407,000	804,000	1,954,336	-	3,165,336	-	1,267,064
WOLDT	50035	-	-	6,466,560	6,466,560	-	30,000	616,000	34,000	680,000	1,406,000	2,451,397	-	4,537,397	-	1,929,163
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	22,747,000	22,747,000	-	112,000	1,810,000	127,000	2,049,000	4,183,000	8,801,261	-	15,033,261	-	7,713,739
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	4,857,218	-	4,857,218	-	(4,857,218)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,359,395)	(5,359,395)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,254,242)	(1,254,242)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	4,857,218	5,208,618	10,065,836	(8,234,237)	(18,300,073)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	76,657,025	76,657,025	-	4,879,375	9,318,234	3,131,723	17,329,332	16,759,855	29,124,983	5,208,618	68,422,788	(8,234,237)	-
AUXILIARY CENTERS TOTALS		-	-	79,286,025	79,286,025	-	5,123,149	9,425,234	3,289,328	17,837,711	16,759,855	29,252,686	5,208,618	69,058,870	(10,227,155)	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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			
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	281,875	43,060	81,543	406,478	-	103,751	-	510,229	-	(510,229)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	137,135	67,320	74,421	278,876	-	325,000	-	603,876	-	(603,876)
NCAA PAYMENTS	55002	-	-	946,210	946,210	-	-	-	-	-	-	-	-	-	-	946,210
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,846,348	-	1,846,348	-	(1,846,348)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	3,000	3,000	-	139,950	140,964	57,232	338,146	-	55,000	-	393,146	-	(390,146)
HALL OF FAME	55006	-	-	500	500	-	-	-	-	-	-	10,000	-	10,000	-	(9,500)
IMG REVENUE	55007	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
COMPLIANCE	55008	-	-	-	-	-	190,675	11,560	101,055	303,290	-	35,000	-	338,290	-	(338,290)
MID AMERICAN CONFERENCE	55010	-	-	1,420,000	1,420,000	-	-	-	-	-	-	290,000	-	290,000	-	1,130,000
ATHLETIC SPECIAL EVENTS	55015	-	-	36,000	36,000	-	-	-	-	-	-	10,000	-	10,000	-	26,000
ATHLETICS-GENERAL	55020	-	-	200,000	200,000	-	525,195	120,305	268,856	914,356	-	151,835	2,534,240	3,600,431	21,988,845	18,588,414
ATHLETIC TICKET TRADE	55023	-	-	-	-	-	66,389	79,598	34,790	180,777	-	130,000	-	310,777	-	(310,777)
EQUIPMENT & LOCKER ROOM	55035	-	-	90,000	90,000	-	51,250	12,000	30,834	94,084	-	15,000	-	109,084	-	(19,084)
HOST MAC TOURNAMENT	55037	-	-	15,570	15,570	-	-	-	-	-	-	19,750	-	19,750	-	(4,180)
SCOREBOARDS	55049	-	-	-	-	-	-	166,199	-	166,199	-	72,000	-	238,199	-	(238,199)
SPORTS MEDICINE	55050	-	-	330,000	330,000	-	307,987	346,613	156,512	811,112	-	160,000	-	971,112	-	(641,112)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	14,500	-	14,500	-	(14,500)
ATHLETIC INJURIES	55052	-	-	60,000	60,000	-	-	-	-	-	-	170,000	-	170,000	-	(110,000)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	189,488	115,182	91,288	395,958	-	140,000	-	535,958	-	(535,958)
POST SEASON COMPETITION	55055	-	-	20,000	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)
STRENGTH & COND. PROGRAM	55057	-	-	1,000	1,000	158,410	75,208	32,980	115,290	381,888	-	35,000	-	416,888	-	(415,888)
CHEERLEADERS	55060	-	-	50,000	50,000	-	-	10,765	-	10,765	-	50,000	-	60,765	-	(10,765)
ADIDAS/SLD	55061	-	-	27,000	27,000	-	-	-	-	-	-	500,000	-	500,000	-	(473,000)
DEVELOPMENT OFFICER	55064	-	-	-	-	-	-	5,167	-	5,167	-	-	-	5,167	-	(5,167)
CMU CHIPPETTES	55065	-	-	50,000	50,000	-	-	8,612	-	8,612	-	50,000	-	58,612	-	(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	-	30,451	125,032	25,389	180,872	-	80,000	-	260,872	-	(160,872)
FOOTBALL ADMINISTRATIVE	55072	-	-	1,175,000	1,175,000	-	-	6,000	-	6,000	-	1,000,000	-	1,006,000	-	169,000
FOOTBALL	55075	-	-	915,000	915,000	977,327	600,549	608,021	588,253	2,774,150	-	1,200,000	-	3,974,150	-	(3,059,150)
BASKETBALL ADMINISTRATIVE	55076	-	-	5,000	5,000	-	-	250	-	250	-	400,000	-	400,250	-	(395,250)
MEN'S BASKETBALL	55081	-	-	258,417	258,417	314,193	319,923	222,719	199,577	1,056,412	-	401,000	-	1,457,412	-	(1,198,995)
BASEBALL	55082	-	-	84,023	84,023	174,508	-	82,655	75,873	333,036	-	250,000	-	583,036	-	(499,013)
MENS TRACK & CROSS CO	55083	-	-	-	-	169,370	-	7,450	80,323	257,143	-	-	-	257,143	-	(257,143)
WRESTLING	55085	-	-	59,535	59,535	172,337	-	59,632	67,727	299,696	-	103,000	-	402,696	-	(343,161)
TRACK & FIELD - COMBINED	55087	-	-	75,800	75,800	-	-	-	-	-	-	200,000	-	200,000	-	(124,200)
WOMEN'S BASKETBALL	55091	-	-	72,230	72,230	235,000	290,000	200,828	159,223	885,051	-	225,000	-	1,110,051	-	(1,037,821)
WOMEN'S SOCCER	55092	-	-	33,000	33,000	163,806	-	6,620	72,305	242,731	-	110,000	-	352,731	-	(319,731)
FIELD HOCKEY	55093	-	-	20,000	20,000	108,915	-	73,712	35,879	218,506	-	100,000	-	318,506	-	(298,506)
GYMNASTICS	55094	-	-	59,134	59,134	271,008	-	13,811	115,277	400,096	-	140,000	-	540,096	-	(480,962)
WOMEN'S GOLF	55095	-	-	15,000	15,000	61,528	-	28,400	22,416	112,344	-	134,000	-	246,344	-	(231,344)
WOMEN'S LACROSSE	55096	-	-	22,000	22,000	114,839	-	29,260	53,170	197,269	-	158,000	-	355,269	-	(333,269)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	169,372	-	-	80,325	249,697	-	-	-	249,697	-	(249,697)
VOLLEYBALL	55098	-	-	17,680	17,680	142,072	-	64,785	60,581	267,438	-	110,000	-	377,438	-	(359,758)
SOFTBALL	55099	-	-	68,500	68,500	224,256	-	11,835	79,549	315,640	-	175,000	-	490,640	-	(422,140)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	5,441,878	-	5,441,878	-	(5,441,878)
NCAA SPECIAL ASSIST FUND	55137	-	-	315,397	315,397	-	-	-	-	-	-	20,000	-	20,000	-	295,397
ATHLETICS SUBTOTAL		-	-	7,294,996	7,294,996	3,456,941	3,206,075	2,701,335	2,727,888	12,092,039	-	14,657,562	2,534,240	29,283,841	21,988,845	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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		
COMPUTING SUPPORT																
OIT	24310/26376/53119	-	-	-	-	-	422,168	16,700	178,933	617,801	-	49,700	-	667,501	11,328,038	10,660,537
MEDIATED SERVICES	53110	-	-	-	-	-	236,938	61,170	120,922	419,030	-	325,000	-	744,030	-	(744,030)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	600,148	4,500	283,849	888,497	-	33,245	-	921,742	-	(921,742)
NETWORK	53112	-	-	-	-	-	465,316	221,390	213,506	900,212	-	355,000	-	1,255,212	400,000	(855,212)
INFRASTRUCTURE	53114	-	-	-	-	-	889,704	-	351,488	1,241,192	-	84,200	-	1,325,392	-	(1,325,392)
TECH SERVICES	53115	-	-	-	-	-	106,600	153,000	52,186	311,786	-	54,100	-	365,886	100,000	(265,886)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	473,519	327,584	195,909	997,012	-	64,500	-	1,061,512	-	(1,061,512)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	2,207,560	-	2,207,560	-	(2,207,560)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	228,001	85,031	108,717	421,749	-	27,335	-	449,084	-	(449,084)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	629,708	381,861	258,286	1,269,855	-	27,335	-	1,297,190	-	(1,297,190)
DATA SERVICES	53125	-	-	-	-	-	767,687	407,070	327,742	1,502,499	-	30,430	-	1,532,929	-	(1,532,929)
COMPUTING SUPPORT SUBTOTAL		-	-	-	-	-	4,819,789	1,658,306	2,091,538	8,569,633	-	3,258,405	-	11,828,038	11,828,038	-
PUBLIC BROADCASTING																
RADIO																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	835,575	835,575
MISCELLANEOUS	43305/43313	-	-	8,000	8,000	-	-	-	-	-	-	-	-	-	-	8,000
TOWER RENT	43313	-	-	43,620	43,620	-	-	-	-	-	-	-	-	-	-	43,620
CONTRIBUTIONS	9300011	-	-	1,063,425	1,063,425	-	-	-	-	-	-	-	-	-	-	1,063,425
MANAGEMENT & GENERAL	43350	-	-	-	-	-	156,837	8,700	63,855	229,392	-	45,019	-	274,411	-	(274,411)
FUNDRAISING	43351	-	-	-	-	-	107,411	51,530	61,417	220,358	-	116,900	-	337,258	-	(337,258)
BROADCASTING	43352	-	-	-	-	-	173,283	10,600	74,909	258,792	-	367,600	-	626,392	-	(626,392)
PROGRAMMING	43353	-	-	-	-	-	231,724	68,100	127,006	426,830	-	412,469	-	839,299	-	(839,299)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	27,569	3,500	11,914	42,983	-	80,310	-	123,293	-	(123,293)
CORP FOR PUBLIC BROADCASTING	69015	-	-	250,033	250,033	-	-	-	-	-	-	-	-	-	-	250,033
TOTAL RADIO		-	-	1,365,078	1,365,078	-	696,824	142,430	339,101	1,178,355	-	1,022,298	-	2,200,653	835,575	-
TELEVISION																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	1,225,538	1,225,538
MISCELLANEOUS	43205/43213	-	-	96,800	96,800	-	-	-	-	-	-	-	-	-	-	96,800
TOWER RENT	43213	-	-	253,764	253,764	-	-	-	-	-	-	-	-	-	-	253,764
CONTRIBUTIONS	9300010	-	-	1,345,000	1,345,000	-	-	-	-	-	-	-	-	-	-	1,345,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	186,831	41,000	72,766	300,597	-	96,850	-	397,447	-	(397,447)
FUNDRAISING	43251	-	-	-	-	-	152,536	21,158	79,077	252,771	-	256,353	-	509,124	-	(509,124)
BROADCASTING	43252	-	-	-	-	-	405,064	17,000	175,849	597,913	-	550,703	-	1,148,616	-	(1,148,616)
PROGRAMMING	43253	-	-	-	-	-	311,893	63,908	149,580	525,381	-	977,205	-	1,502,586	-	(1,502,586)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	43,181	5,000	20,032	68,213	-	122,390	-	190,603	-	(190,603)
OUTREACH	43255	-	-	-	-	-	67,300	-	24,426	91,726	-	11,000	-	102,726	-	(102,726)
CORP FOR PUBLIC BROADCASTING	69005	-	-	930,000	930,000	-	-	-	-	-	-	-	-	-	-	930,000
TOTAL TELEVISION		-	-	2,625,564	2,625,564	-	1,166,805	148,066	521,730	1,836,601	-	2,014,501	-	3,851,102	1,225,538	-
PUBLIC BROADCASTING SUBTOTAL		-	-	3,990,642	3,990,642	-	1,863,629	290,496	860,831	3,014,956	-	3,036,799	-	6,051,755	2,061,113	-

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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			
TELECOMMUNICATIONS																	
USAGE-RESALE	50142	-	-	3,770	3,770	-	-	-	-	-	-	-	-	-	-	-	3,770
USAGE-ADMINISTRATIVE	50142	-	-	256,700	256,700	-	-	-	-	-	-	-	-	-	-	-	256,700
NONTAXABLE SALES-RESALE	50142	-	-	75,870	75,870	-	-	-	-	-	-	-	-	-	-	-	75,870
CELLULAR PHONE RESALE	50142	-	-	6,557,500	6,557,500	-	-	-	-	-	-	-	-	-	-	-	6,557,500
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,280,000	2,280,000	-	-	-	-	-	-	-	-	-	-	-	2,280,000
SERVICE ORDER CHARGES	50142	-	-	2,000,000	2,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000
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	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
PERSONNEL SERVICES	50142	-	-	-	-	-	852,444	410,000	431,371	1,693,815	-	-	-	1,693,815	62,611	(1,631,204)	
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	-	(60,000)	
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	657,500	-	657,500	-	(657,500)	
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	139,500	-	139,500	-	(139,500)	
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	141,566	-	141,566	-	(141,566)	
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	6,187,400	-	6,187,400	-	(6,187,400)	
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	1,926,700	-	1,926,700	-	(1,926,700)	
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	77,500	-	77,500	-	(77,500)	
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)	
TELECOMMUNICATIONS SUBTOTAL		-	-	11,908,840	11,908,840	-	852,444	410,000	431,371	1,693,815	-	9,190,166	275,215	11,159,196	(749,644)	-	
COLLEGE OF MEDICINE CLINICS																	
UNIVERSITY HEALTH SERVICES	1501000000	-	-	684,175	684,175	740,109	695,553	19,625	624,143	2,079,430	-	302,450	246,442	2,628,322	1,944,147	-	
NEW CLINIC OPERATIONS	1518200000	-	-	211,103	211,103	46,752	220,572	5,375	137,909	410,608	-	93,600	-	504,208	293,105	-	
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	895,278	895,278	786,861	916,125	25,000	762,052	2,490,038	-	396,050	246,442	3,132,530	2,237,252	-	
EVENTS & CONFERENCE SERVICES																	
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	53,000	53,000	-	75,241	62,097	38,607	175,945	-	18,790	-	194,735	141,735	-	
UNIVERSITY EVENTS	50181/25201	-	-	1,031,500	1,031,500	-	144,710	552,088	67,837	764,635	-	371,066	-	1,135,701	104,201	-	
UNIVERSITY EVENTS SUBTOTAL		-	-	1,084,500	1,084,500	-	219,951	614,185	106,444	940,580	-	389,856	-	1,330,436	245,936	-	
UNIVERSITY RECREATION																	
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	47,297	703,814	310,000	336,158	1,397,269	-	193,856	-	1,591,125	1,076,125	-	
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,824	42,025	27,600	22,891	104,340	-	43,593	-	147,933	77,933	-	
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,824	60,237	37,166	49,166	158,393	-	50,844	-	209,237	159,048	-	
UNIVERSITY RECREATION SUBTOTAL		-	-	635,189	635,189	70,945	806,076	374,766	408,215	1,660,002	-	288,293	-	1,948,295	1,313,106	-	
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	25,809,445	25,809,445	4,314,747	12,684,089	6,074,088	7,388,139	30,461,063	-	31,217,131	3,055,897	64,734,091	38,924,646	-	
GRAND TOTAL		261,342,658	87,385,300	131,232,288	479,960,246	99,085,708	80,096,519	24,264,821	85,196,541	288,643,589	16,759,855	172,467,485	(13,721)	477,857,208	(2,103,038)	-	

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling and solid waste disposal. This budget does not include the estimated utilities for 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 nine years, except for adjustments in square footage. This is a remarkable accomplishment of true energy savings. The 2018-2019 CEF budget is 18,188,630.

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.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
CENTRAL ENERGY FACILITY														
PERSONAL SERVICES	Various	-	-	1,435,763	587,201	670,305	2,693,269	-	-	-	2,693,269	-	(2,693,269)	
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	667,900	-	667,900	-	(667,900)	
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	-	-	-	-	-	-	-	2,150,776	-	2,150,776	-	(2,150,776)	
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	
GRAND TOTAL		-	-	1,435,763	587,201	670,305	2,693,269	-	(2,693,269)	-	-	-	-	

Parking Services

The 2018-19 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 2018-19 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 2018-2019 budgeted expenses reflect staff compensation based on the reorganization and new management of the department. The 2018-2019 budget is anticipated to contribute the same amount to fund capital projects and maintain similar operational related expenditures of 2017-2018.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
PARKING SERVICES													
REGISTRATION FEE	50123	1,964,000	-	-	-	-	-	-	-	-	-	-	1,964,000
VIOLATIONS BUREAU	50124	520,000	-	-	-	-	-	-	-	-	-	-	520,000
PARKING METER INCOME	50125	145,000	-	-	-	-	-	-	-	-	-	-	145,000
PARKING SERVICES	50130	-	-	243,774	107,000	157,605	508,379	-	77,703	-	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)
GRAND TOTAL		2,629,000	-	243,774	107,000	157,605	508,379	-	127,703	-	636,082	(1,992,918)	-

Auxiliary Services

The Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, Central Card Office and Printing Services. Residences and Auxiliary Services functions as a break-even operation. Revenues collected in excess of direct expenses are either returned to: the general fund in the form of 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 2018-19 budgets is projected at \$76,657,025 and is based on the following assumptions:

- A 3.49 percent increase in the room and board unlimited meal plan from \$9,736 for two semesters to \$10,076 for residence hall students.
- Residence hall capacity is approximately 6,000. Estimated fall opening occupancy is 5,425.
- Residence hall occupancy is estimated to average 5,195 (87 percent of budgeted capacity) for the year.

Expenditures

The total expenditure budget for 2018-19 is \$76,657,025, which is a 3.29 percent decrease from the 2017-18 budget (\$79,272,580). The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2018-19.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- Projected university overhead charge increases by 1.57 percent for 2018-19. 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 2.0 to 3.5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 NON-GENERAL FUND BUDGET
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
RESIDENCE HALLS														
BARNES	50002	905,400	-	114,935	146,239	79,429	340,603	-	182,685	204,621	-	727,909	-	177,491
BEDDOW	50003	1,321,009	-	129,568	244,932	84,945	459,445	-	191,214	233,393	-	884,052	-	436,957
CALKINS	50004	1,429,391	-	144,492	244,871	95,798	485,161	-	198,579	282,876	-	966,616	-	462,775
CAREY	50005	919,594	-	95,009	232,711	65,049	392,769	-	193,502	233,977	-	820,248	-	99,346
COBB	50006	1,120,822	-	199,797	293,331	130,163	623,291	-	207,018	258,616	-	1,088,925	-	31,897
EMMONS	50007	1,600,773	-	119,670	293,649	77,709	491,028	-	189,293	251,619	-	931,940	-	668,833
HERRIG	50008	1,479,430	-	141,581	304,516	93,988	540,085	-	189,459	262,213	-	991,757	-	487,673
LARZELERE	50009	1,439,468	-	170,689	221,328	112,075	504,092	-	233,074	257,098	-	994,264	-	445,204
MERRILL	50010	1,338,547	-	129,938	169,204	86,754	385,896	-	203,056	234,838	-	823,790	-	514,757
ROBINSON	50011	879,978	-	132,848	175,491	88,562	396,901	-	198,966	257,938	-	853,805	-	26,173
SAXE	50012	1,563,197	-	109,563	272,509	74,093	456,165	-	191,785	244,563	-	892,513	-	670,684
SWEENEY	50013	1,464,353	-	141,581	257,497	93,988	493,066	-	223,645	272,304	-	989,015	-	475,338
THORPE	50015	1,509,352	-	141,581	187,585	93,988	423,154	-	217,861	247,803	-	888,818	-	620,534
TROUT	50016	1,323,584	-	135,760	272,962	90,372	499,094	-	191,718	234,498	-	925,310	-	398,274
TROUTMAN	50017	946,631	-	115,248	164,544	91,568	371,360	-	303,297	231,630	-	906,287	-	40,344
WHEELER	50018	1,038,013	-	144,332	280,065	88,922	513,319	-	207,018	272,515	-	992,852	-	45,161
WOLDT	50019	1,520,581	-	167,778	269,840	110,266	547,884	-	189,858	255,905	-	993,647	-	526,934
KULHAVI	50025	1,492,630	-	147,402	200,994	97,606	446,002	-	241,329	253,405	-	940,736	-	551,894
KESSELER	50026	1,401,288	-	112,473	226,955	75,901	415,329	-	233,135	254,300	-	902,764	-	498,524
CAMPBELL	50027	1,276,145	-	106,652	211,119	72,283	390,054	-	254,615	241,501	-	886,170	-	389,975
CELANI	50028	1,249,947	-	117,368	217,361	79,519	414,248	-	232,582	227,422	-	874,252	-	375,695
FABIANO	50029	1,413,486	-	129,938	219,442	86,753	436,133	-	232,582	253,313	-	922,028	-	491,458
TOTAL RESIDENCE HALLS		28,633,619	-	2,948,203	5,107,145	1,969,731	10,025,079	-	4,706,271	5,466,348	-	20,197,698	-	8,435,921
APARTMENTS														
KEWADIN	50021	652,942	-	58,800	181,772	26,250	266,822	-	221,855	104,557	-	593,234	-	59,708
NORTHWEST	50022	1,205,138	-	117,500	199,952	55,650	373,102	-	414,842	259,457	-	1,047,401	-	157,737
GRAD HSG	50023	879,536	-	124,700	40,278	55,230	220,208	-	320,772	68,250	-	609,230	-	270,306
TOTAL APARTMENTS		2,737,616	-	301,000	422,002	137,130	860,132	-	957,469	432,264	-	2,249,865	-	487,751
RESIDENTIAL RESTAURANTS														
CAREY	50032	7,408,640	-	35,000	578,000	42,000	655,000	1,402,000	211,934	2,415,000	-	4,683,934	-	2,724,706
MERRILL	50033	4,439,400	-	24,000	256,000	27,000	307,000	571,000	177,594	1,591,000	-	2,646,594	-	1,792,806
ROBINSON	50034	4,432,400	-	23,000	360,000	24,000	407,000	804,000	197,336	1,757,000	-	3,165,336	-	1,267,064
WOLDT	50035	6,466,560	-	30,000	616,000	34,000	680,000	1,406,000	306,397	2,145,000	-	4,537,397	-	1,929,163
TOTAL RESIDENTIAL RESTAURANTS		22,747,000	-	112,000	1,810,000	127,000	2,049,000	4,183,000	893,261	7,908,000	-	15,033,261	-	7,713,739
BOVEE UC														
BOOKSTORE BUILDING	50042	12,115,000	-	529,728	435,000	325,000	1,289,728	8,500,000	-	1,137,500	-	10,927,228	-	1,187,772
CENTRAL CARD	50043	67,500	-	307,005	120,495	176,060	603,560	-	-	36,138	-	639,698	-	(572,198)
SUBTOTAL	50045	125,000	-	37,843	21,000	27,392	86,235	-	-	146,050	-	232,285	-	(107,285)
SUBTOTAL		12,307,500	-	874,576	576,495	528,452	1,979,523	8,500,000	-	1,319,688	-	11,799,211	-	508,289

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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				
BOVEE UC FOOD SERVICE															
CATERING	50048	2,004,981	-	-	280,700	-	280,700	737,050	-	708,290	-	1,726,040	-	278,941	
DOWN UNDER	50049	734,500	-	-	146,900	-	146,900	297,470	-	303,960	-	748,330	-	(13,830)	
EINSTEINS	50050	338,250	-	-	77,800	-	77,800	121,770	-	109,670	-	309,240	-	29,010	
GOODIES	50051	214,280	-	-	43,930	-	43,930	93,215	-	42,855	-	180,000	-	34,280	
JAVA CITY LIBRARY	50052	281,495	-	-	73,190	-	73,190	102,745	-	80,710	-	256,645	-	24,850	
BEVERAGE SERVICES	50053	78,560	-	-	11,235	-	11,235	19,035	-	6,840	-	37,110	-	41,450	
C3 TOWERS	50054	1,153,405	-	-	219,150	-	219,150	605,540	-	250,670	-	1,075,360	-	78,045	
JAVA CITY HP	50055	166,910	-	-	34,220	-	34,220	73,440	-	50,945	-	158,605	-	8,305	
C3 EXPRESS PEARCE	50056	106,150	-	-	2,120	-	2,120	61,560	-	29,260	-	92,940	-	13,210	
THE MARKET	50057	1,109,310	-	-	149,760	-	149,760	612,890	-	231,586	-	994,236	-	115,074	
UC STARBUCKS	50059	731,600	-	-	142,660	-	142,660	299,960	-	155,945	-	598,565	-	133,035	
NORTHSIDE MARKET	50060	426,500	-	-	70,375	-	70,375	272,970	-	63,565	-	406,910	-	19,590	
GRAWN POD EXPRESS	50064	257,195	-	-	61,730	-	61,730	113,170	-	69,400	-	244,300	-	12,895	
CONCESSIONS	50076	316,850	-	-	66,540	-	66,540	117,240	-	93,270	-	277,050	-	39,800	
SUBTOTAL		7,919,986	-	-	1,380,310	-	1,380,310	3,528,055	-	2,196,966	-	7,105,331	-	814,655	
TOTAL BOVEE UC		20,227,486	-	874,576	1,956,805	528,452	3,359,833	12,028,055	-	3,516,654	-	18,904,542	-	1,322,944	
PRINTING SERVICES															
UNIVERSITY PRESS	50082	1,327,000	-	577,184	21,200	317,735	916,119	520,000	-	228,150	-	1,664,269	-	(337,269)	
UP COPY CENTER	50083	225,304	-	31,554	1,082	25,055	57,691	21,000	-	125,333	-	204,024	-	21,280	
UC COPY CENTER	50084	159,000	-	34,858	-	26,620	61,478	7,800	-	34,015	-	103,293	-	55,707	
TOTAL PRINTING SERVICES		1,711,304	-	643,596	22,282	369,410	1,035,288	548,800	-	387,498	-	1,971,586	-	(260,282)	
POOLED INVESTMENT INCOME															
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	
UNALLOCATED EXPENSES															
UNIV. OVERHEAD ASSESSMENT-GF		-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)	
INTER-FUND TRANSFER TO GF		-	-	-	-	-	-	-	-	-	-	-	(3,159,395)	(3,159,395)	
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		-	-	-	-	-	-	-	-	4,857,218	-	4,857,218	-	(4,857,218)	
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	(1,254,242)	(1,254,242)	
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	4,857,218	5,208,618	10,065,836	(8,234,237)	(18,300,073)	
GRAND TOTAL		76,657,025	-	4,879,375	9,318,234	3,131,723	17,329,332	16,759,855	6,557,001	22,567,982	5,208,618	68,422,788	(8,234,237)	-	

Athletics

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 2018-19 Athletic revenue budget is projected at \$7,294,996. In addition, the general fund support of \$21,988,845 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 232 awards. The total subsidized scholarship budget for 2018-19 is set at \$5,441,878. Revenues, totaling \$7,294,996 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs. The 2018-19 fiscal year expenditure budget (including transfers out) totals \$29,283,841.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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				
ATHLETIC DIRECTOR	55000	-	-	281,875	43,060	81,543	406,478	-	103,751	-	510,229	-	(510,229)	
GENERAL FM & EQUIPMENT	55001	-	-	137,135	67,320	74,421	278,876	-	325,000	-	603,876	-	(603,876)	
NCAA PAYMENTS	55002	946,210	-	-	-	-	-	-	-	-	-	-	946,210	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	1,846,348	-	1,846,348	-	(1,846,348)	
NCAA ACADEMIC ENHANCEMENT	55005	3,000	-	139,950	140,964	57,232	338,146	-	55,000	-	393,146	-	(390,146)	
HALL OF FAME	55006	500	-	-	-	-	-	-	10,000	-	10,000	-	(9,500)	
IMG REVENUE	55007	600,000	-	-	-	-	-	-	-	-	-	-	600,000	
COMPLIANCE	55008	-	-	190,675	11,560	101,055	303,290	-	35,000	-	338,290	-	(338,290)	
MID AMERICAN CONFERENCE	55010	1,420,000	-	-	-	-	-	-	290,000	-	290,000	-	1,130,000	
ATHLETIC SPECIAL EVENTS	55015	36,000	-	-	-	-	-	-	10,000	-	10,000	-	26,000	
ATHLETICS-GENERAL	55020	200,000	-	525,195	120,305	268,856	914,356	-	151,835	2,534,240	3,600,431	21,988,845	18,588,414	
ATHLETIC TICKET TRADE	55023	-	-	66,389	79,598	34,790	180,777	-	130,000	-	310,777	-	(310,777)	
EQUIPMENT & LOCKER ROOM	55035	90,000	-	51,250	12,000	30,834	94,084	-	15,000	-	109,084	-	(19,084)	
HOST MAC TOURNAMENT	55037	15,570	-	-	-	-	-	-	19,750	-	19,750	-	(4,180)	
SCOREBOARDS	55049	-	-	-	166,199	-	166,199	-	72,000	-	238,199	-	(238,199)	
SPORTS MEDICINE	55050	330,000	-	307,987	346,613	156,512	811,112	-	160,000	-	971,112	-	(641,112)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	14,500	-	14,500	-	(14,500)	
ATHLETIC INJURIES	55052	60,000	-	-	-	-	-	-	170,000	-	170,000	-	(110,000)	
ATHLETIC PROMOTIONS	55053	-	-	189,488	115,182	91,288	395,958	-	140,000	-	535,958	-	(535,958)	
POST SEASON COMPETITION	55055	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)	
STRENGTH & COND. PROGRAM	55057	1,000	158,410	75,208	32,980	115,290	381,888	-	35,000	-	416,888	-	(415,888)	
CHEERLEADERS	55060	50,000	-	-	10,765	-	10,765	-	50,000	-	60,765	-	(10,765)	
ADIDAS/SLD	55061	27,000	-	-	-	-	-	-	500,000	-	500,000	-	(473,000)	
DEVELOPMENT OFFICER	55064	-	-	-	5,167	-	5,167	-	-	-	5,167	-	(5,167)	
CMU CHIPPETTES	55065	50,000	-	-	8,612	-	8,612	-	50,000	-	58,612	-	(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	-	30,451	125,032	25,389	180,872	-	80,000	-	260,872	-	(160,872)	
FOOTBALL ADMINISTRATIVE	55072	1,175,000	-	-	6,000	-	6,000	-	1,000,000	-	1,006,000	-	169,000	
FOOTBALL	55075	915,000	977,327	600,549	608,021	588,253	2,774,150	-	1,200,000	-	3,974,150	-	(3,059,150)	
BASKETBALL ADMINISTRATIVE	55076	5,000	-	-	250	-	250	-	400,000	-	400,250	-	(395,250)	
MEN'S BASKETBALL	55081	258,417	314,193	319,923	222,719	199,577	1,056,412	-	401,000	-	1,457,412	-	(1,198,995)	
BASEBALL	55082	84,023	174,508	-	82,655	75,873	333,036	-	250,000	-	583,036	-	(499,013)	
MENS TRACK & CROSS CO	55083	-	169,370	-	7,450	80,323	257,143	-	-	-	257,143	-	(257,143)	
WRESTLING	55085	59,535	172,337	-	59,632	67,727	299,696	-	103,000	-	402,696	-	(343,161)	
TRACK & FIELD - COMBINED	55087	75,800	-	-	-	-	-	-	200,000	-	200,000	-	(124,200)	
WOMEN'S BASKETBALL	55091	72,230	235,000	290,000	200,828	159,223	885,051	-	225,000	-	1,110,051	-	(1,037,821)	
WOMEN'S SOCCER	55092	33,000	163,806	-	6,620	72,305	242,731	-	110,000	-	352,731	-	(319,731)	
FIELD HOCKEY	55093	20,000	108,915	-	73,712	35,879	218,506	-	100,000	-	318,506	-	(298,506)	
GYMNASTICS	55094	59,134	271,008	-	13,811	115,277	400,096	-	140,000	-	540,096	-	(480,962)	
WOMEN'S GOLF	55095	15,000	61,528	-	28,400	22,416	112,344	-	134,000	-	246,344	-	(231,344)	
WOMEN'S LACROSSE	55096	22,000	114,839	-	29,260	53,170	197,269	-	158,000	-	355,269	-	(333,269)	
WOMENS TRACK & CROSS CO	55097	-	169,372	-	-	80,325	249,697	-	-	-	249,697	-	(249,697)	
VOLLEYBALL	55098	17,680	142,072	-	64,785	60,581	267,438	-	110,000	-	377,438	-	(359,758)	
SOFTBALL	55099	68,500	224,256	-	11,835	79,549	315,640	-	175,000	-	490,640	-	(422,140)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	5,441,878	-	5,441,878	-	(5,441,878)	
NCAA SPECIAL ASSIST FUND	55137	315,397	-	-	-	-	-	-	20,000	-	20,000	-	295,397	
GRAND TOTAL		7,294,996	3,456,941	3,206,075	2,701,335	2,727,688	12,092,039	-	14,657,562	2,534,240	29,283,841	21,988,845	-	

General Fund Support	2018-2019
Faculty Salaries	3,456,941
Staff Salaries	2,881,877
Regular Faculty Benefits	1,422,736
FT Faculty & Staff Benefits	1,304,952
Supplies & Equipment	2,449,120
Overhead	2,534,240
Debt Service	1,846,348
Scholarships	5,441,878
Additional University Subsidy (2009-2010)	650,753
	<u>21,988,845</u>

College of Medicine – Clinical Operations

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
2018-2019 NON-GENERAL FUND BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								UNV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL				
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD		
UNIVERSITY HEALTH SERVICES												
OPERATIONS	1501000000	684,175	740,109	695,553	19,625	624,143	2,079,430	302,450	246,442	2,628,322	1,944,147	-
TOTAL UNIV HEALTH SERVICES		684,175	740,109	695,553	19,625	624,143	2,079,430	302,450	246,442	2,628,322	1,944,147	-
NEW CLINIC												
OPERATIONS	1518200000	211,103	46,752	220,572	5,375	137,909	410,608	93,600	-	504,208	293,105	-
TOTAL NEW CLINIC OPERATIONS		211,103	46,752	220,572	5,375	137,909	410,608	93,600	-	504,208	293,105	-
GRAND TOTAL		895,278	786,861	916,125	25,000	762,052	2,490,038	396,050	246,442	3,132,530	2,237,252	-

Computing Support

The Office of Information Technology continues to apply funding to support key services. Major projects for 2018-19 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
2018-2019 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				
COMPUTING SUPPORT														
OIT (INCLUDES SUBSIDIES)	24310/26376/53119	-	-	422,168	16,700	178,933	617,801	-	49,700	-	667,501	11,328,038	10,660,537	
MEDIATED SERVICES	53110	-	-	236,938	61,170	120,922	419,030	-	325,000	-	744,030	-	(744,030)	
APPLICATION & DEVELOPMENT	53111	-	-	600,148	4,500	283,849	888,497	-	33,245	-	921,742	-	(921,742)	
NETWORK	53112	-	-	465,316	221,390	213,506	900,212	-	355,000	-	1,255,212	400,000	(855,212)	
INFRASTRUCTURE	53114	-	-	889,704	-	351,488	1,241,192	-	84,200	-	1,325,392	-	(1,325,392)	
TECH SERVICES	53115	-	-	106,600	153,000	52,186	311,786	-	54,100	-	365,886	100,000	(265,886)	
HELP DESK AND USER SUPPORT	53116	-	-	473,519	327,584	195,909	997,012	-	64,500	-	1,061,512	-	(1,061,512)	
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	2,207,560	-	2,207,560	-	(2,207,560)	
PROJECT MANAGEMENT OFFICE	53120	-	-	228,001	85,031	108,717	421,749	-	27,335	-	449,084	-	(449,084)	
DEVELOPMENT & MAINTENANCE	53121	-	-	629,708	381,861	258,286	1,269,855	-	27,335	-	1,297,190	-	(1,297,190)	
DATA SERVICES	53125	-	-	767,687	407,070	327,742	1,502,499	-	30,430	-	1,532,929	-	(1,532,929)	
GRAND TOTAL		-	-	4,819,789	1,658,306	2,091,538	8,569,633	-	3,258,405	-	11,828,038	11,828,038	-	

Public Broadcasting

The 2018-19 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2019, with a total budget of \$6,051,755 as compared to \$5,862,362 in 2017-18. The total budget reflects a 3.23 percent increase compared to the 2017-18 budget.

**CENTRAL MICHIGAN UNIVERSITY
2018-2019 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				
RADIO														
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	835,575	835,575
MISCELLANEOUS	43305/43313	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
TOWER RENT	43313	43,620	-	-	-	-	-	-	-	-	-	-	-	43,620
CONTRIBUTIONS	9300011	1,063,425	-	-	-	-	-	-	-	-	-	-	-	1,063,425
MANAGEMENT & GENERAL	43350	-	-	156,837	8,700	63,855	229,392	-	45,019	-	274,411	-	-	(274,411)
FUNDRAISING	43351	-	-	107,411	51,530	61,417	220,358	-	116,900	-	337,258	-	-	(337,258)
BROADCASTING	43352	-	-	173,283	10,600	74,909	258,792	-	367,600	-	626,392	-	-	(626,392)
PROGRAMMING	43353	-	-	231,724	68,100	127,006	426,830	-	412,469	-	839,299	-	-	(839,299)
PROGRAM INFORMATION & OUTREACH	43354	-	-	27,569	3,500	11,914	42,983	-	80,310	-	123,293	-	-	(123,293)
CORP FOR PUBLIC BROADCASTING	69015	250,033	-	-	-	-	-	-	-	-	-	-	-	250,033
TOTAL RADIO		1,365,078	-	696,824	142,430	339,101	1,178,355	-	1,022,298	-	2,200,653	835,575	-	
TELEVISION														
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	1,225,538	1,225,538
MISCELLANEOUS	43205/43213	96,800	-	-	-	-	-	-	-	-	-	-	-	96,800
TOWER RENT	43213	253,764	-	-	-	-	-	-	-	-	-	-	-	253,764
CONTRIBUTIONS	9300010	1,345,000	-	-	-	-	-	-	-	-	-	-	-	1,345,000
MANAGEMENT & GENERAL	43250	-	-	186,831	41,000	72,766	300,597	-	96,850	-	397,447	-	-	(397,447)
FUNDRAISING	43251	-	-	152,536	21,158	79,077	252,771	-	256,353	-	509,124	-	-	(509,124)
BROADCASTING	43252	-	-	405,064	17,000	175,849	597,913	-	550,703	-	1,148,616	-	-	(1,148,616)
PROGRAMMING	43253	-	-	311,893	63,908	149,580	525,381	-	977,205	-	1,502,586	-	-	(1,502,586)
PROGRAM INFORMATION & OUTREACH	43254	-	-	43,181	5,000	20,032	68,213	-	122,390	-	190,603	-	-	(190,603)
OUTREACH	43255	-	-	67,300	-	24,426	91,726	-	11,000	-	102,726	-	-	(102,726)
CORP FOR PUBLIC BROADCASTING	69005	930,000	-	-	-	-	-	-	-	-	-	-	-	930,000
TOTAL TELEVISION		2,625,564	-	1,166,805	148,066	521,730	1,836,601	-	2,014,501	-	3,851,102	1,225,538	-	
GRAND TOTAL		3,990,642	-	1,863,629	290,496	860,831	3,014,956	-	3,036,799	-	6,051,755	2,061,113	-	

Telecommunications

The Telecommunications budget for 2018-19 is built on the assumption that revenue and expenses will increase significantly with the culmination of scheduled Center for Integrated Health Studies project. 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
2018-2019 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES
TELECOMMUNICATIONS													
USAGE-RESALE	50142	3,770	-	-	-	-	-	-	-	-	-	-	3,770
USAGE-ADMINISTRATIVE	50142	256,700	-	-	-	-	-	-	-	-	-	-	256,700
NONTAXABLE SALES-RESALE	50142	75,870	-	-	-	-	-	-	-	-	-	-	75,870
CELLULAR PHONE RESALE	50142	6,557,500	-	-	-	-	-	-	-	-	-	-	6,557,500
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,280,000	-	-	-	-	-	-	-	-	-	-	2,280,000
SERVICE ORDER CHARGES	50142	2,000,000	-	-	-	-	-	-	-	-	-	-	2,000,000
MONTHLY PHONE SERVICE-RES HALLS	50142	350,000	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	375,000	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	10,000	-	-	-	-	-	-	-	-	-	-	10,000
PERSONNEL SERVICES	50142	-	-	852,444	410,000	431,371	1,693,815	-	-	-	1,693,815	62,611	(1,631,204)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	60,000	-	60,000	-	(60,000)
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	657,500	-	657,500	-	(657,500)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	139,500	-	139,500	-	(139,500)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	141,566	-	141,566	-	(141,566)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	6,187,400	-	6,187,400	-	(6,187,400)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	1,926,700	-	1,926,700	-	(1,926,700)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	77,500	-	77,500	-	(77,500)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)
GRAND TOTAL		11,908,840	-	852,444	410,000	431,371	1,693,815	-	9,190,166	275,215	11,159,196	(749,644)	-

University Events and Conferences Services

The 2018-19 University Events budget includes general fund support of \$104,201. 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 2018-19 Event and Conference Services (ECS) budget includes general fund support of \$141,735. 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
2018-2019 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				
UNIVERSITY EVENTS & CONFERENCES														
EVENTS & CONFERENCE SERVICES	50250/25201	53,000	-	75,241	62,097	38,607	175,945	-	18,790	-	194,735	141,735	-	
UNIVERSITY EVENTS	50181	1,031,500	-	144,710	552,088	67,837	764,635	-	371,066	-	1,135,701	104,201	-	
GRAND TOTAL		1,084,500	-	219,951	614,185	106,444	940,580	-	389,856	-	1,330,436	245,936	-	

University Recreation

The 2018-19 University Recreation budget includes general fund support of \$2,048,434. 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 2018-19 Events Center Operations budget includes general fund support of \$236,981. 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
2018-2019 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				
UNIVERSITY RECREATION														
UNIVERSITY RECREATION	50195/25201	515,000	47,297	703,814	310,000	336,158	1,397,269	-	193,856	-	1,591,125	1,076,125	-	
TICKET CENTRAL	50183/25201	70,000	11,824	42,025	27,600	22,891	104,340	-	43,593	-	147,933	77,933	-	
EVENTS CENTER OPERATIONS	50225/25201	50,189	11,824	60,237	37,166	49,166	158,393	-	50,844	-	209,237	159,048	-	
GRAND TOTAL		635,189	70,945	806,076	374,766	408,215	1,660,002	-	288,293	-	1,948,295	1,313,106	-	

**SPECIFIC 2018-2019 EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2018-2019 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 2,174 periodical & electronic resources (EBSCO Subscription Services handled 1,508 of the subscriptions, standing orders, databases and journal packages for a total of \$1,426,558).
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	35,000,000	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, and Bioscience.
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	3,600,000	Annual maintenance costs for hardware, software and membership fees.
10) Software Hardware Purchases	53117/70544	2,500,000	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	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) Telephone System Upgrade		1,500,000	Purchase of phones and licensing required for a multiyear upgrade of the phone system.
	TOTAL	\$73,764,046	

"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	4,500,000	Cost of goods sold to include food purchases and non-food supply items for resale in Residential Dining Services Operations.
2) Retail Dining Services	Auxiliary	4,000,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	10,000,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	7,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
	TOTAL	<u>\$25,500,000</u>	

MULTI-YEAR CONTRACTS 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 with our main supplier Wolverine Power. 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 might be used for contract lengths not to exceed three (3) years.
3) Copier/Printer Equipment	50089	1,250,000	Multi-year contract expiring in 2025 for 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	Multi-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	1,172,845	Second (2nd) year of a three (3) year agreement for hosting of CMU's SAP Environment.
	TOTAL	<u>\$24,065,944</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2018-19
<u>FUNDING SOURCES</u>		
GENERAL FUND	27030	2,756,286
PARKING SERVICES	50130	863,000
RES & AUX SERVICES	74949	1,620,600
UNIVERSITY RESERVES	74995	460,114
TOTAL FUNDING SOURCES		\$ 5,700,000
<u>USES OF FUNDS</u>		
DEFERRED MAINTENANCE		5,700,000
TOTAL USES OF FUNDS		\$ 5,700,000
NET SURPLUS (DEFICIT)		\$ -

DEFERRED MAINTENANCE DETAIL

LOCATION	PROJECTS	2018-19
CAMPUS	ANNUAL - DOOR REPLACEMENT	208,800
CAMPUS	ANNUAL - ELEVATOR MAINTENANCE	92,000
CAMPUS	ANNUAL - ENVIRONMENTAL	50,000
CAMPUS	ANNUAL - FLOOR REPLACEMENT (HARD SURFACE)	87,600
CAMPUS	ANNUAL - MASONRY RESTORATION	1,238,100
CAMPUS	ANNUAL - PARKING LOT ASPHALT	911,700
CAMPUS	ANNUAL - PARKING LOT CRACK SEALING	40,000
CAMPUS	ANNUAL - ROAD REPAIR	87,200
CAMPUS	ANNUAL - ROOF REPLACEMENT	729,500
CAMPUS	ANNUAL - SIDEWALK REPAIR	143,800
CAMPUS	ANNUAL - STORM SEWER REPLACEMENT	189,400
CAMPUS	ANNUAL - WINDOW REPLACEMENT	45,000
CAMPUS	BASEMENT FOUNDATION REPAIR	309,100
CAMPUS	EXTERIOR LIGHTING IMPROVEMENTS	681,800
FIELD HOCKEY	TURF REPLACEMENT	886,000
TOTAL DEFERRED MAINTENANCE		\$ 5,700,000