



CMU
CENTRAL MICHIGAN
UNIVERSITY

OPERATING BUDGET

2019-2020

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University 2019-20 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 \$461,836,586 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2019-20.

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	247,122,252	-	-	49,509,177	-	-	-	-	-	-	-	296,631,429
STATE APPROPRIATIONS	87,385,300	-	-	-	-	-	-	-	-	-	-	87,385,300
DEPARTMENTAL & ACTIVITY REVENUE	24,470,103	-	2,629,000	17,681,636	7,863,973	-	436,300	-	1,203,553	1,093,349	635,189	56,013,103
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,804,500	-	-	3,587,164	13,015,090	-	-	-	18,406,754
TOTAL REVENUES	361,777,655	-	2,629,000	69,595,313	7,863,973	-	4,023,464	13,015,090	1,203,553	1,093,349	635,189	461,836,586
EXPENDITURES												
FACULTY & STAFF SALARIES	151,192,290	1,381,454	245,170	4,837,682	6,641,017	4,744,492	1,880,677	861,261	1,468,131	220,041	875,722	174,347,937
OTHER COMPENSATION	9,970,514	587,201	107,000	5,115,169	2,551,978	1,616,244	299,770	370,000	43,056	483,381	374,766	21,519,079
BENEFITS	67,115,764	636,638	150,643	2,863,545	2,735,449	2,083,588	852,667	434,481	701,280	103,597	410,478	78,088,130
COST OF GOODS SOLD	-	-	-	14,451,293	-	-	-	-	-	-	-	14,451,293
SUPPLIES, EQUIPMENT, & OVERHEAD	86,279,892	12,907,570	133,269	24,617,667	16,336,945	3,428,714	3,037,520	10,599,704	655,142	532,266	277,706	158,806,395
DEBT SERVICE	1,965,250	2,675,767	-	4,823,725	1,842,908	-	-	-	-	-	-	11,307,650
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	11,742,580	(18,188,630)	-	6,446,050	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	331,022,576	-	636,082	63,155,131	30,108,297	11,873,038	6,070,634	12,265,446	2,867,609	1,339,285	1,938,672	461,276,770
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(38,907,507)	-	-	-	22,244,324	11,873,038	2,047,170	(611,607)	832,854	245,936	2,275,792	-
OPERATING & CAPITAL RESERVE	-	-	-	539,813	-	-	-	(138,037)	831,202	-	(972,309)	539,813
GENERAL FUND	8,152,428	-	(1,129,918)	(5,359,395)	-	-	-	-	-	-	-	1,383,971
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(30,755,079)	-	(1,992,918)	(6,440,182)	22,244,324	11,873,038	2,047,170	(749,644)	1,664,056	245,936	1,303,483	(559,816)
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN		
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL			TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION	37,034,016	13,840,699	130,000	51,004,715	14,993,911	1,251,593	75,000	5,710,961	22,031,465	-	1,058,803	-	23,090,268	(27,914,447)	-		
ARTS & MEDIA	23,474,037	9,807,612	39,165	33,320,814	9,071,860	1,445,881	71,333	4,523,340	15,112,414	-	886,634	-	15,999,048	(17,321,766)	-		
EDUCATION & HUMAN SERVICES	38,830,755	13,832,751	537,694	53,201,200	10,460,850	2,595,593	51,598	5,210,291	18,318,332	-	2,251,506	-	20,569,838	(32,631,362)	-		
HEALTH PROFESSIONS	34,878,925	10,912,428	402,005	46,193,358	11,331,495	2,151,177	54,500	5,761,341	19,298,513	-	797,895	-	20,096,408	(26,096,950)	-		
LIBERAL ARTS & SOCIAL SCIENCES	51,372,045	20,781,563	-	72,153,608	17,110,125	1,418,928	500,874	7,959,043	26,988,970	-	1,010,959	-	27,999,929	(44,153,679)	-		
MEDICINE	19,202,800	-	2,027,792	21,230,592	5,085,128	3,949,288	1,897,780	3,201,997	14,134,193	-	6,404,301	-	20,538,494	(692,098)	-		
SCIENCE & ENGINEERING	40,594,185	17,050,152	799,879	58,444,216	18,348,230	2,590,102	221,916	9,119,337	30,279,585	-	1,859,217	-	32,138,802	(26,305,414)	-		
ACADEMIC CENTERS SUBTOTAL	245,386,763	86,225,205	3,936,535	335,548,503	86,401,599	15,402,562	2,873,001	41,486,310	146,163,472	-	14,269,315	-	160,432,787	(175,115,716)	-		
QUASI-ACADEMIC CENTERS																	
HONORS & FYE	1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-		
QUASI-ACADEMIC CENTERS SUBTOTAL	1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	246,413,796	86,584,428	3,936,535	336,934,759	86,540,788	15,627,559	2,960,139	41,674,518	146,803,004	-	14,880,654	-	161,683,658	(175,251,101)	-		
SERVICE CENTERS																	
ACADEMIC ADMINISTRATION	674,901	543,537	12,250	1,230,688	51,000	10,037,513	1,275,531	4,773,869	16,137,913	-	4,011,971	-	20,149,884	18,919,196	-		
CHARTER SCHOOLS	-	-	6,521,670	6,521,670	-	-	4,274,819	-	4,274,819	-	2,029,467	717,384	7,021,670	500,000	-		
LIBRARY	33,555	16,773	73,700	124,028	1,269,636	1,940,745	273,751	1,518,882	5,003,014	-	5,089,325	-	10,092,339	9,968,311	-		
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,816,253	1,430,582	56,778	2,140,082	5,443,695	-	1,330,977	-	6,774,672	6,684,672	-		
ENROLLMENT & STUDENT SERVICES	-	240,562	2,162,259	2,402,821	530,954	10,585,832	374,503	5,432,271	16,923,560	-	5,021,141	-	21,944,701	19,541,880	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	42,570,831	-	42,570,831	42,570,831	-		
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,622,285	274,595	3,148,318	9,045,198	-	14,676,672	-	23,721,870	23,190,660	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	528,174	528,174	-	2,344,134	99,875	1,111,383	3,555,392	-	322,876	-	3,878,268	3,350,094	-		
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,160,676	22,323	2,210,996	6,393,995	-	3,403,130	-	9,797,125	8,542,131	-		
HUMAN RESOURCES	-	-	-	-	-	1,644,942	7,800	774,910	2,427,652	-	232,305	-	2,659,957	2,659,957	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,801	-	115,473	493,274	-	103,509	-	596,783	596,783	-		
PRESIDENT'S OFFICE	-	-	-	-	24,080	4,346,228	79,446	1,855,451	6,305,205	-	7,092,166	-	13,397,371	13,397,371	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,741,922	220,954	1,285,927	4,248,803	-	853,633	-	5,102,436	5,102,436	-		
CENTRAL ADMINISTRATION	-	-	12,159,311	12,159,311	-	99,360	50,000	1,073,684	1,223,044	-	9,403,587	(8,995,620)	1,631,011	(10,528,300)	-		
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,381,454	587,201	636,638	2,605,293	-	(2,605,293)	-	-	-	-		
SERVICE CENTERS SUBTOTAL	708,456	800,872	23,333,568	24,842,896	3,691,923	46,713,474	7,597,576	26,077,884	84,080,857	-	93,536,297	(8,278,236)	169,338,918	144,496,022	-		
AUXILIARY CENTERS																	
PARKING SERVICES	-	-	2,629,000	2,629,000	-	245,170	107,000	150,643	502,813	-	133,269	-	636,082	(1,992,918)	-		
RESIDENCES & AUXILIARY SERVICES	-	-	69,595,313	69,595,313	-	4,837,682	5,115,169	2,863,545	12,816,396	14,451,293	30,678,824	5,208,618	63,155,131	(6,440,182)	-		
AUXILIARY CENTERS SUBTOTAL	-	-	72,224,313	72,224,313	-	5,082,852	5,222,169	3,014,188	13,319,209	14,451,293	30,812,093	5,208,618	63,791,213	(8,433,100)	-		
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS	-	-	7,863,973	7,863,973	3,297,108	3,343,909	2,551,978	2,735,449	11,928,444	-	15,645,613	2,534,240	30,108,297	22,244,324	-		
COMPUTING SUPPORT	-	-	-	-	-	4,744,492	1,616,244	2,083,588	8,444,324	-	3,428,714	-	11,873,038	11,873,038	-		
PUBLIC BROADCASTING	-	-	4,023,464	4,023,464	-	1,880,677	299,770	852,667	3,033,114	-	3,037,520	-	6,070,634	2,047,170	-		
TELECOM	-	-	13,015,090	13,015,090	-	861,261	370,000	434,481	1,665,742	-	10,324,489	275,215	12,265,446	(749,644)	-		
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,203,553	1,203,553	564,772	903,359	43,056	701,280	2,212,467	-	408,700	246,442	2,867,609	1,664,056	-		
EVENTS & CONFERENCE SERVICES	-	-	1,093,349	1,093,349	-	220,041	483,381	103,597	807,019	-	532,266	-	1,339,285	245,936	-		
UNIVERSITY RECREATION	-	-	635,189	635,189	70,945	804,777	374,766	410,478	1,660,966	-	277,706	-	1,938,672	1,303,483	-		
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	27,834,618	27,834,618	3,932,825	12,758,516	5,739,195	7,321,540	29,752,076	-	33,655,008	3,055,897	66,462,981	38,628,363	-		
GRAND TOTALS	247,122,252	87,385,300	127,329,034	461,836,586	94,165,536	80,182,401	21,519,079	78,088,130	273,955,146	14,451,293	172,884,052	(13,721)	461,276,770	(559,816)	-		

General Fund Budget

REVENUE

The \$369,930,083 budgeted revenue for 2019-20 is a 3.34 percent decrease over the 2018-19 budget (\$382,694,841). 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. 10-27).

Net State Appropriations

The university anticipates no increase in state appropriations in this budget. This results in a total appropriation for 2019-20 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 2.26 percent increase in tuition and fees from the 2018-19 undergraduate tuition rates. This is based on the State tuition restraint formula. The Board of Trustees approved a new tuition structure for incoming students. This new structure will make CMU more comparable with the other public institutions in the state by moving to a lower level and upper level tuition structure. New students with fewer than 56 credits will pay the lower level rate and transition to the upper level upon earning 56 credit hours. Continuing students will progress through their coursework under the same structure in which they began their academic journey. Overall, average CMU undergraduate tuition rates (blend of lower level and upper level rates) are near the middle among the 15 public state universities.

Graduate in-state tuition rates reflect a 6.88 percent increase. Doctoral in-state tuition rates reflect a 6.92 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 International undergraduate, graduate or doctoral tuition rates.

The tuition revenue is based on an estimated 8.9 percent decrease in total semester credit hours from the original budget for 2018-19. The University's projection for the 2018-19 original budget was 547,463 credit hours. The actual 2018-19 credit hours

were 533,974. The 2019-20 estimated revenue is based on the projected 2019-20 credit hours of 498,673. These figures do not include credit hours from CMED due to its unique tuition structure. The projected fall 2019 main campus headcount is 14,885 compared to an actual fall 2018 main campus headcount of 16,361. This headcount does not include students enrolled online and at satellite sites across the world.

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.

The approved tuition rates for undergraduate and graduate students, including rates based on residency are located in a table on page 6 of this document. The table also shows the change in cost for a full-time undergraduate U.S. resident.

The residence hall room and board rates increased 2.50 percent for 2019-20 from \$10,076 to \$10,328 with an unlimited meal plan. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a 1.09 percent increase in the total cost of tuition and room and board from the prior year rates.

Other Revenue

Revenue is attributed to the budget center that earns it. The FY 2019-20 other departmental revenue totals \$27,270,103. The prior year other departmental revenue budget was \$26,136,818. This revenue includes slightly over \$9M from the mandatory student services fee. The fee helped to preserve student service areas during budget reductions, base funded many student focused efforts that were previously funded on a one-time basis and enhanced specific student services areas around campus. Areas supported by the fee include: Faculty advising and support, the Enrollment and Student Services division (success coaches, counselors, programming efforts, career development, Etc.) academic advising, diversity, equity and inclusion efforts, the Office of Civil Rights and Institutional Equity, graduation and convocation ceremonies, and campus safety. Other revenue also includes course fees, non-course fees and investment income.

Investment Income

For the 2019-20 general fund budget, the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating expenditures.

FY 2019-2020 Changes in Tuition Rates

Undergraduate Tuition Rate Schedule On Campus			
	2019-2020 Rate	2018-2019 Rate	Percent Change
Undergraduate - US Resident Continuing Students	\$430	\$417	3.12%
Undergraduate - International Continuing Students	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 less than 56 credit hours	\$417	\$417	0.00%
Undergraduate - International New Students admitted Fall 2019 less than 56 credit hours	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 56 credit hours or more	\$434	\$417	4.08%
Undergraduate - International New Students admitted Fall 2019 56 credit hours or more	\$815	\$789	3.30%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2019-2020 Rate	2018-2019 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$13,253	\$12,960	\$293	2.26%

Residential Hall Rates - Based on a 19-Meal Plan				
	2019-2020	2018-2019	Amount Change	Percent Change
Res. Hall Unlimited Meal Plan	\$10,328	\$10,076	\$252	2.50%

Masters/Specialist & Doctoral Rates				
	2019-2020 Rate	2018-2019 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$637	\$596	\$41	6.88%
Doctoral - US Resident	\$726	\$679	\$47	6.92%
Masters/Specialist - International	\$850	\$850	\$0	0.00%
Doctoral - International	\$940	\$940	\$0	0.00%
Mandatory Fees	\$450	\$450	\$0	0.00%

EXPENDITURES

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

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

A number of issues will impact numerous functional expenditure categories in the 2019-20 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 2019-20 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,086.34
Soft Funded Positions	<u>150.48</u>
Total Staff	<u>1,236.82</u>

The number of budgeted general fund staff positions has increased by 28.01 FTE, a 2.647 percent increase from the 2018-19 original budgeted level of 1,058.33 FTE. Soft funded positions decreased by 13.08 FTE for an overall increase of 14.93 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 2019-20 general fund budget includes 737 regular and medical faculty positions.

As of June 2019, 39 new regular and medical faculty have been hired to begin in 2019, and 59 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 662, a net decrease of 26 from the 2018-19 fiscal year and 48 from 2017-18. Fiscal year equated students (FYES) has been trending down from the 2015-16 levels and is projected to continue to decline in 2019-20. In order to maintain a consistent faculty/student ratio, the faculty FTE has followed a similar trend.

Regular & Medical Faculty	2015-16	2016-17	2017-18	2018-19	2019-20
Total Positions	814	796	770	763	737
Filled Positions	711	726	710	688	662
Faculty Plan FTE	839.94	822.06	794.84	788.50	761.79
Total FYES – Fall	21,934	21,152	20,256*	19,647*	17,612*

*Estimate from the Office of Academic Planning and Analysis

The number of faculty FTE (full-time equivalent) employed by CMU during 2018-19 was 1088.52. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2018-19 faculty FTE decreased 32.81 FTE over the 2017-18 FTE.

Faculty FTE	2014-15	2015-16	2016-17	2017-18	2018-19
Regular & Medical Faculty	779.70	764.54	766.65	748.51	730.47
Fixed-Term Faculty & Postdoctoral Researchers	400.81	411.18	403.81	372.82	358.05
Total Faculty FTE	1180.51	1175.72	1170.46	1121.33	1088.52

CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	37,034,016	13,840,699	130,000	51,004,715	14,993,911	1,251,593	75,000	5,710,961	22,031,465	-	1,058,803	-	23,090,268	(27,914,447)	-		
ARTS & MEDIA	23,474,037	9,807,612	39,165	33,320,814	9,071,860	1,445,881	71,333	4,523,340	15,112,414	-	886,634	-	15,999,048	(17,321,766)	-		
EDUCATION & HUMAN SERVICES	38,830,755	13,832,751	537,694	53,201,200	10,460,850	2,595,593	51,598	5,210,291	18,318,332	-	2,251,506	-	20,569,838	(32,631,362)	-		
HEALTH PROFESSIONS	34,878,925	10,912,428	402,005	46,193,358	11,331,495	2,151,177	54,500	5,761,341	19,298,513	-	797,895	-	20,096,408	(26,096,950)	-		
LIBERAL ARTS & SOCIAL SCIENCES	51,372,045	20,781,563	-	72,153,608	17,110,125	1,418,928	500,874	7,959,043	26,988,970	-	1,010,959	-	27,999,929	(44,153,679)	-		
MEDICINE	19,202,800	-	2,027,792	21,230,592	5,085,128	3,949,288	1,897,780	3,201,997	14,134,193	-	6,404,301	-	20,538,494	(692,098)	-		
SCIENCE & ENGINEERING	40,594,185	17,050,152	799,879	58,444,216	18,348,230	2,590,102	221,916	9,119,337	30,279,585	-	1,859,217	-	32,138,802	(26,305,414)	-		
ACADEMIC CENTERS SUBTOTAL	245,386,763	86,225,205	3,936,535	335,548,503	86,401,599	15,402,562	2,873,001	41,486,310	146,163,472	-	14,269,315	-	160,432,787	(175,115,716)	-		
QUASI-ACADEMIC CENTERS																	
HONORS & FYE	1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-		
QUASI-ACADEMIC CENTERS SUBTOTAL	1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	246,413,796	86,584,428	3,936,535	336,934,759	86,540,788	15,627,559	2,960,139	41,674,518	146,803,004	-	14,880,654	-	161,683,658	(175,251,101)	-		
SERVICE CENTERS																	
ACADEMIC ADMINISTRATION	674,901	543,537	12,250	1,230,688	51,000	10,037,513	1,275,531	4,773,869	16,137,913	-	4,011,971	-	20,149,884	18,919,196	-		
CHARTER SCHOOLS	-	-	6,521,670	6,521,670	-	-	4,274,819	-	4,274,819	-	2,029,467	717,384	7,021,670	500,000	-		
LIBRARY	33,555	16,773	73,700	124,028	1,269,636	1,940,745	273,751	1,518,882	5,003,014	-	5,089,325	-	10,092,339	9,968,311	-		
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,816,253	1,430,582	56,778	2,140,082	5,443,695	-	1,330,977	-	6,774,672	6,684,672	-		
ENROLLMENT & STUDENT SERVICES	-	240,562	2,162,259	2,402,821	530,954	10,585,832	374,503	5,432,271	16,923,560	-	5,021,141	-	21,944,701	19,541,880	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	42,570,831	-	42,570,831	42,570,831	-		
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,622,285	274,595	3,148,318	9,045,198	-	14,676,672	-	23,721,870	23,190,660	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	528,174	528,174	-	2,344,134	99,875	1,111,383	3,555,392	-	322,876	-	3,878,268	3,350,094	-		
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,160,676	22,323	2,210,996	6,393,995	-	3,403,130	-	9,797,125	8,542,131	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,801	-	115,473	493,274	-	103,509	-	596,783	596,783	-		
HUMAN RESOURCES	-	-	-	-	-	1,644,942	7,800	774,910	2,427,652	-	232,305	-	2,659,957	2,659,957	-		
PRESIDENT'S OFFICE	-	-	-	-	24,080	4,346,228	79,446	1,855,451	6,305,205	-	7,092,166	-	13,397,371	13,397,371	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,741,922	220,954	1,285,927	4,248,803	-	853,633	-	5,102,436	5,102,436	-		
CENTRAL ADMINISTRATION	-	-	12,159,311	12,159,311	-	99,360	50,000	1,073,684	1,223,044	-	9,403,587	(8,995,620)	1,631,011	(10,528,300)	-		
SERVICE CENTERS SUBTOTAL	708,456	800,872	23,333,568	24,842,896	3,691,923	45,332,020	7,010,375	25,441,246	81,475,564	-	96,141,590	(8,278,236)	169,338,918	144,496,022	-		
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	22,244,324	-	22,244,324	22,244,324	-		
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	11,198,820	-	11,198,820	11,198,820	-		
PUBLIC BROADCASTING SUBSIDY	-	-	-	-	-	-	-	-	-	-	2,047,170	-	2,047,170	2,047,170	-		
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	-	-	-	-	-	-	-	-	-	-	2,275,792	-	2,275,792	2,275,792	-		
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	38,907,507	-	38,907,507	38,907,507	-		
GENERAL FUND TOTAL	247,122,252	87,385,300	27,270,103	361,777,655	90,232,711	60,959,579	9,970,514	67,115,764	228,278,568	-	149,929,751	(8,278,236)	369,930,083	8,152,428	-		

**CENTRAL MICHIGAN UNIVERSITY
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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			
ACADEMIC DIVISION																	
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION																	
ACCOUNTING	21200	3,057,387	1,343,572	-	4,400,959	2,114,931	39,764	5,000	729,478	2,889,173	-	40,250	-	2,929,423	(1,471,536)	-	
ACCOUNTING-GLOBALCAMPUS	31200	172,508	175,830	-	348,338	25,978	-	-	5,715	31,693	-	-	-	31,693	(316,645)	-	
ECONOMICS	21210	3,533,641	1,254,711	-	4,788,352	1,959,160	41,882	5,000	761,474	2,767,516	-	45,000	-	2,812,516	(1,975,836)	-	
ECONOMICS-GLOBALCAMPUS	31210	255,528	110,530	-	366,058	65,162	-	-	14,336	79,498	-	-	-	79,498	(286,560)	-	
ENTREPRENEURSHIP DEPARTMENT	21211	1,094,954	531,126	-	1,626,080	701,387	40,476	5,000	284,436	1,031,299	-	25,000	-	1,056,299	(569,781)	-	
ENTREPRENEURSHIP-GLOBALCAMPUS	31211	656,489	135,545	-	792,034	96,322	-	-	21,191	117,513	-	-	-	117,513	(674,521)	-	
BUSINESS TUITION REVENUE	21212	94,972	1,203,179	90,000	1,388,151	-	-	-	-	-	-	-	-	-	(1,388,151)	-	
BUSINESS-GLOBALCAMPUS	31212	1,040,182	148,585	-	1,188,767	207,335	-	-	45,614	252,949	-	-	-	252,949	(935,818)	-	
MBA TUITION REVENUE	21213	21,021	98,507	-	119,528	-	-	-	-	-	-	-	-	-	(119,528)	-	
MBA-GLOBALCAMPUS	31213	3,355,836	375,802	-	3,731,638	439,087	-	-	96,599	535,686	-	-	-	535,686	(3,195,952)	-	
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	162,255	-	73,986	236,241	-	50,000	-	286,241	286,241	-	
BUSINESS INFO SYSTEMS	21230	6,005,166	1,767,271	40,000	7,812,437	2,659,803	48,513	5,000	972,712	3,686,028	-	45,000	-	3,731,028	(4,081,409)	-	
BUSINESS INFO SYSTEMS-GLOBALCAMPUS	31230	1,413,790	362,713	-	1,776,503	476,717	-	-	107,086	583,803	-	-	-	583,803	(1,192,700)	-	
MANAGEMENT	21240	3,393,540	1,288,355	-	4,681,895	1,897,109	44,943	5,000	730,550	2,677,602	-	43,000	-	2,720,602	(1,961,293)	-	
MANAGEMENT-GLOBALCAMPUS	31240	2,315,129	818,359	-	3,133,488	226,154	-	-	49,754	275,908	-	-	-	275,908	(2,857,580)	-	
MARKETING & HOSP SERVICES	21250	4,725,075	1,955,414	-	6,680,489	2,283,268	36,953	5,000	852,430	3,177,651	-	45,000	-	3,222,651	(3,457,838)	-	
MARKETING & HOSP SERVICES-GLOBALCAMPUS	31250	1,117,667	334,935	-	1,452,602	140,480	-	-	30,906	171,386	-	-	-	171,386	(1,281,216)	-	
FINANCE & LAW	21280	4,171,320	1,740,365	-	5,911,685	1,619,621	37,183	5,000	612,928	2,274,732	-	40,000	-	2,314,732	(3,596,953)	-	
FINANCE & LAW-GLOBALCAMPUS	31280	609,811	195,900	-	805,711	66,397	-	-	14,607	81,004	-	-	-	81,004	(724,707)	-	
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	140,768	5,000	68,145	213,913	-	75,000	-	288,913	288,913	-	
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	612,735	5,000	210,746	828,481	-	75,000	-	903,481	903,481	-	
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	31,850	-	16,901	48,751	-	395,553	-	444,304	444,304	-	
STUDENT SERVICES - CBA	24634	-	-	-	-	-	14,271	10,000	6,117	30,388	-	5,000	-	35,388	35,388	-	
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	15,000	-	20,000	5,250	40,250	-	100,000	-	140,250	140,250	-	
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
BUSINESS ADMINISTRATION SUBTOTAL		37,034,016	13,840,899	130,000	51,004,715	14,993,911	1,251,593	75,000	5,710,961	22,031,465	-	1,058,803	-	23,090,268	(27,914,447)	-	
ARTS & MEDIA																	
ART & DESIGN	21602	2,918,389	1,140,642	-	4,059,031	1,337,748	132,921	9,550	622,541	2,102,760	-	64,000	-	2,166,760	(1,892,271)	-	
ART-GLOBALCAMPUS	31602	407,110	176,266	-	583,376	41,150	-	-	3,300	44,450	-	-	-	44,450	(538,926)	-	
BROADCAST & CINEMATIC ART	21603	3,262,894	1,439,510	-	4,702,404	1,085,763	156,895	2,500	597,319	1,842,477	-	71,389	-	1,913,866	(2,788,538)	-	
BROADCAST & CINEMATIC ART-GLOBALCAMPUS	31603	165,306	75,044	-	240,350	16,500	-	-	1,262	17,762	-	-	-	17,762	(222,588)	-	
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-	
IPR CURRICULUM	21620	219,140	90,121	-	309,261	15,284	-	-	3,840	19,124	-	2,500	-	21,624	(287,637)	-	
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	39,416	-	39,416	39,416	-	
MULTIMEDIA DESIGN	21622	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MULTIMEDIA DESIGN-GLOBAL CAMPUS	31622	33,377	8,580	-	41,957	2,940	-	-	755	3,695	-	-	-	3,695	(38,262)	-	
JOURNALISM	21638	4,057,304	1,544,659	-	5,601,963	1,348,365	46,370	8,750	603,393	2,006,878	-	47,809	-	2,054,687	(3,547,276)	-	
JOURNALISM-GLOBALCAMPUS	31638	484,989	203,318	-	688,307	42,500	-	-	3,251	45,751	-	-	-	45,751	(642,556)	-	
MUSIC EVENTS	21646	-	-	-	-	-	-	9,563	-	9,563	-	23,363	-	32,926	32,926	-	
MUSIC	21647	3,676,668	1,410,665	39,165	5,126,498	2,779,494	284,384	19,970	1,329,514	4,413,362	-	49,830	-	4,463,192	(663,306)	-	
MUSIC-GLOBALCAMPUS	31647	319,896	126,965	-	446,861	28,620	-	-	3,025	31,645	-	-	-	31,645	(415,216)	-	
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	27,200	-	27,200	27,200	-	
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	77,000	-	77,000	77,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COMMUNICATION	21670	4,390,299	2,014,412	-	6,404,711	1,367,838	64,720	4,000	662,259	2,098,817	-	50,000	-	2,148,817	(4,255,894)	-	
COMMUNICATION & DRAMATIC ARTS-GLOBALCAMP	31670	1,397,232	662,454	-	2,059,686	165,250	-	-	16,750	182,000	-	13,000	-	195,000	(1,864,686)	-	
COMMUNICATION ACTIVITY	21671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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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		
DEPT OF THEATRE & DANCE	21675	2,105,138	892,288	-	2,997,426	833,808	148,256	17,000	424,851	1,423,915	-	62,000	-	1,485,915	(1,511,511)	-
DEPT OF THEATRE & DANCE	31675	36,295	22,688	-	58,983	6,600	-	-	510	7,110	-	-	-	7,110	(51,873)	-
CAM DEVELOPMENT	24666	-	-	-	-	-	21,171	-	14,221	35,392	-	10,000	-	45,392	45,392	-
CAM - DEAN	24667	-	-	-	-	-	591,164	-	236,549	827,713	-	25,000	-	852,713	852,713	-
CAM PROGRAM	24668	-	-	-	-	-	-	-	-	-	-	234,127	-	234,127	234,127	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
ARTS & MEDIA SUBTOTAL		23,474,037	9,807,612	39,165	33,320,814	9,071,860	1,445,881	71,333	4,523,340	15,112,414	-	886,634	-	15,999,048	(17,321,766)	-
EDUCATION & HUMAN SERVICES																
TEACHER ED & PROF DEVEL	21300	4,088,982	1,522,068	37,500	5,648,550	2,312,413	59,855	-	1,001,518	3,373,786	-	84,331	-	3,458,117	(2,190,433)	-
TEACHER ED & PROF DEVEL-GLOBALCAMPUS	31300	2,839,654	1,117,760	-	3,957,414	140,414	-	-	3,133	143,547	-	6,590	-	150,137	(3,807,277)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	243,499	-	133,218	376,717	-	77,766	-	454,483	454,483	-
COUNSELING & SPEC EDUC	21340	1,952,009	669,338	3,150	2,624,497	1,192,202	31,144	-	537,899	1,761,245	-	25,679	-	1,786,924	(837,573)	-
COUNSELING & SPEC EDUC-GLOBALCAMPUS	31340	1,109,186	419,433	-	1,528,619	104,476	-	-	7,341	111,817	-	15,020	-	126,837	(1,401,782)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	862,769	171,370	-	1,034,139	1,055,357	59,016	-	479,754	1,594,127	-	23,940	-	1,618,067	583,928	-
EDUCATIONAL LDRSHIP D70 ACCOUNT-GLOBCAMP	31350	2,556,468	609,516	-	3,165,984	136,308	-	-	6,508	142,816	-	10,900	-	153,716	(3,012,268)	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	5,182,807	2,400,104	13,590	7,596,501	1,724,967	81,298	-	791,145	2,597,410	-	55,990	-	2,653,400	(4,943,101)	-
HUMAN DEVELOPM T & FAMILY STUDIES-GLOBAL	31360	1,675,542	461,366	-	2,136,908	136,500	-	-	7,255	143,755	-	2,667	-	146,422	(1,990,486)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	2,561,672	886,762	60,000	3,508,434	1,332,655	103,093	-	624,956	2,060,704	-	51,150	-	2,111,854	(1,396,580)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	31365	748,591	142,089	-	890,680	84,750	-	-	9,185	93,935	-	1,198	-	95,133	(795,547)	-
REC PARKS & LEISURE SERV	21391	4,485,389	1,985,567	44,845	6,515,801	977,752	150,859	-	542,200	1,670,811	-	38,373	-	1,709,184	(4,806,617)	-
REC PARKS & LEISURE SERV-GLOBALCAMPUS	31391	764,477	520,267	-	1,284,744	39,470	-	-	5,850	45,320	-	300	-	45,620	(1,239,124)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	659,627	213,304	-	872,931	271,026	192,560	-	227,862	691,448	-	59,875	-	751,323	(121,608)	-
MASTER OF SCIENCE IN ADMINISTRATION-GC	31392	9,343,582	2,709,007	-	12,052,589	952,560	-	-	97,034	1,049,594	-	111,175	-	1,160,769	(10,891,820)	-
COMMUNITY DEVELOPMENT EDUCATION--GC	31099	-	4,800	-	4,800	-	-	8,098	-	8,098	-	1,826	-	9,924	5,124	-
ADMINISTRATION AND LEADERSHIP STUDIES	24631	-	-	378,609	378,609	-	306,594	43,500	136,500	486,594	-	154,309	-	640,903	262,294	-
MA IN EDUCATION PROGRAM ADMINISTRATION	24632	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	700,438	-	279,228	979,666	-	27,830	-	1,007,496	1,007,496	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	1,261,928	-	1,261,928	1,261,928	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	143,660	-	143,660	143,660	-
DISNEY PROGRAM	24670	-	-	-	-	-	47,836	-	19,011	66,847	-	29,803	-	96,650	96,650	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	322,966	-	154,611	477,577	-	-	-	477,577	477,577	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	296,435	-	146,083	442,518	-	55,196	-	497,714	497,714	-
EDUCATION & HUMAN SERVICES SUBTOTAL		38,830,755	13,832,751	537,694	53,201,200	10,460,850	2,595,593	51,598	5,210,291	18,318,332	-	2,251,506	-	20,569,838	(32,631,362)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	8,402,562	3,321,286	85,112	11,808,960	2,919,511	139,751	23,000	1,392,333	4,474,595	-	19,362	-	4,493,957	(7,315,003)	-
SCHOOL OF HEALTH SCIENCES-GLOBALCAMPUS	31810	2,943,273	807,791	-	3,751,064	346,476	-	-	111,629	458,105	-	10,000	-	468,105	(3,282,959)	-
ATHLETIC TRAINING PROGRAM	21820	653,884	246,075	5,684	905,643	506,256	18,708	2,000	229,057	756,021	-	10,684	-	766,705	(138,938)	-
RN TO BSN NURSING PROGRAM	31825	166,757	-	-	166,757	132,200	18,707	-	56,823	207,730	-	-	-	207,730	40,973	-
PHYSICIAN'S ASSISTANT	21830	2,859,257	629,682	88,043	3,576,982	1,022,315	128,260	5,000	406,628	1,562,203	-	154,897	-	1,717,100	(1,859,882)	-
PHYSICAL THERAPY PROGRAM	21840	5,187,536	971,938	103,380	6,262,854	1,641,481	57,884	4,000	738,406	2,441,771	-	170,960	-	2,612,731	(3,650,123)	-
NUTRITION PROGRAM	21845	2,029,443	805,367	31,493	2,866,303	680,062	132,742	-	293,784	1,106,588	-	91,629	-	1,198,217	(1,668,086)	-
NUTRITION PROGRAM	31845	1,387,481	447,502	-	1,834,983	66,042	-	-	32,104	98,146	-	200	-	98,346	(1,736,637)	-
HPB EQUIP REPAIR & REPLACEMENT	21849	-	-	-	-	-	-	-	-	-	-	70,050	-	70,050	70,050	-
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCAMP	31850	882,308	167,928	-	1,050,236	896,464	36,806	4,000	358,705	1,295,975	-	30,000	-	1,325,975	275,739	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	359,712	124,346	-	484,058	137,141	-	-	32,670	169,811	-	-	-	169,811	(314,247)	-
PHYSICAL ED & SPORT	21880	3,976,533	1,539,278	27,277	5,543,088	1,136,668	50,921	7,500	520,718	1,715,807	-	37,277	-	1,753,084	(3,790,004)	-
PHYSICAL ED & SPORT-GLOBALCAMPUS	31880	132,105	46,684	-	178,789	27,249	-	-	6,952	34,201	-	-	-	34,201	(144,588)	-
COMMUNICATION SCIENCE & DISORDERS	21890	5,756,069	1,789,571	61,016	7,606,656	1,804,548	695,914	4,000	1,235,852	3,740,314	-	-	-	3,740,314	(3,866,342)	-
COMMUNICATION SCIENCE & DISORDERS-GC	31890	142,005	14,980	-	156,985	15,082	-	-	4,681	19,763	-	-	-	19,763	(137,222)	-

**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		
CHP CARLS CENTER	23030	-	-	-	-	-	168,812	-	92,339	261,151	-	4,922	-	266,073	266,073	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	638,305	5,000	212,970	856,275	-	15,000	-	871,275	871,275	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	64,367	-	35,690	100,057	-	167,914	-	267,971	267,971	-
HEALTH PROFESSIONS RECRUI	24689	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH TECHNOLOGY GROUP	24692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH PROFESSIONS SUBTOTAL		34,878,925	10,912,428	402,005	46,193,358	11,331,495	2,151,177	54,500	5,761,341	19,298,513	-	797,895	-	20,096,408	(26,096,950)	-
LIBERAL ARTS & SOCIAL SCIENCES																
CLASS NON-DEPARTMENTAL	21714	407,894	111,936	-	519,830	127,955	-	57,870	58,978	244,803	-	-	-	244,803	(275,027)	-
CLASS NONDEPARTMENTAL-GLOBALCAMPUS	31714	-	5,381	-	5,381	13,200	-	-	1,860	15,060	-	-	-	15,060	9,679	-
ENGLISH	21715	9,088,858	3,790,314	-	12,879,172	3,379,577	68,601	3,500	1,472,365	4,924,043	-	77,664	-	5,001,707	(7,877,465)	-
ENGLISH-GLOBALCAMPUS	31715	1,749,594	571,121	-	2,320,715	297,646	-	-	80,014	377,660	-	-	-	377,660	(1,943,055)	-
ENGLISH LANGUAGE INSTITUTE	21716	617,020	457,342	-	1,074,362	320,662	40,854	-	182,554	544,070	-	24,142	-	568,212	(506,150)	-
WRITING CENTER	21717	-	-	-	-	81,855	39,454	100,000	83,354	304,663	-	5,000	-	309,663	309,663	-
PSYCHOLOGY	21720	7,547,523	3,025,618	-	10,573,141	4,090,730	182,307	9,500	2,056,271	6,338,808	-	85,524	-	6,424,332	(4,148,809)	-
PSYCHOLOGY-GLOBALCAMPUS	31720	3,658,991	1,440,528	-	5,099,519	366,195	-	-	169,386	535,581	-	-	-	535,581	(4,563,938)	-
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
MUSEUM STUDIES	21730	201,644	69,081	-	270,725	73,689	18,927	-	58,376	150,992	-	3,000	-	153,992	(116,733)	-
CMU/STRATHCLYDE HIST PHD	21732	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500	6,500	-
HISTORY	21735	3,208,568	1,673,126	-	4,881,694	1,567,202	59,771	3,500	823,369	2,453,842	-	43,964	-	2,497,806	(2,383,888)	-
HISTORY-GLOBALCAMPUS	31735	674,504	145,434	-	819,938	54,450	-	-	3,295	57,745	-	1,500	-	59,245	(760,693)	-
WORLD LANGUAGES AND CULTURES	21740	2,453,097	1,125,566	-	3,578,663	1,232,849	41,840	2,000	433,642	1,710,331	-	36,223	-	1,746,554	(1,832,109)	-
WORLD LANGUAGES & CULTURES-GLOBALCAMPUS	31740	257,324	53,132	-	310,456	29,083	-	-	9,001	38,084	-	-	-	38,084	(272,372)	-
MILITARY SCIENCE	21745	198,474	75,238	-	273,712	-	39,239	2,000	24,466	65,705	-	13,000	-	78,705	(195,007)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
POLITICAL SCIENCE & PUBLIC ADMIN	21750	2,346,792	1,030,597	-	3,377,389	1,091,458	39,008	3,700	533,236	1,667,402	-	35,412	-	1,702,814	(1,674,575)	-
POLITICAL SCIENCE & PUBLIC ADMIN-GLBLCMP	31750	2,824,978	842,792	-	3,667,770	349,889	55,863	-	105,110	510,862	-	23,000	-	533,862	(3,133,908)	-
PHILOSOPHY & RELIGION	21755	4,098,872	1,709,243	-	5,808,115	1,240,141	46,244	5,500	549,272	1,841,157	-	35,412	-	1,876,569	(3,931,546)	-
PHILOSOPHY & RELIGION-GLOBALCAMPUS	31755	3,207,891	1,080,142	-	4,288,033	267,555	-	-	32,869	300,424	-	1,200	-	301,624	(3,986,409)	-
CPPE-CENTER FOR PROF & PERSONAL ETHICS	21757	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	6,717,130	2,823,367	-	9,540,497	2,308,687	66,377	-	936,440	3,311,504	-	63,635	-	3,375,139	(6,165,358)	-
SOCIOLOGY ANTHRO & SOCIAL WORK-GLOBALCMP	31765	1,875,311	654,164	-	2,529,475	157,080	-	-	12,167	169,247	-	-	-	169,247	(2,360,228)	-
WOMENS STUDIES	21770	227,728	97,441	-	325,169	10,122	-	-	4,232	14,354	-	3,000	-	17,354	(307,815)	-
WOMENS STUDIES- GLOBAL CAMPUS	31770	9,852	-	-	9,852	8,820	-	-	2,650	11,470	-	-	-	11,470	1,618	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	41,280	71,630	24,000	61,123	198,033	-	99,192	-	297,225	297,225	-
CLASS DEVELOPMENT ACTIVITY	24676	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-
CLASS - DEAN	24677	-	-	-	-	-	542,194	6,000	216,003	764,197	-	324,170	-	1,088,367	1,088,367	-
CLASS PROGRAMS	24678	-	-	-	-	-	-	280,804	-	280,804	-	44,421	-	325,225	325,225	-
CLASS RECRUITMENT	24679	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-
SCHL PUBLIC SERVICE & GLOBAL CITIZENSHIP	24680	-	-	-	-	-	-	-	-	-	-	16,000	-	16,000	16,000	-
SOCIAL WORK	24734	-	-	-	-	-	106,619	2,500	49,010	158,129	-	13,000	-	171,129	171,129	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		51,372,045	20,781,563	-	72,153,608	17,110,125	1,418,928	500,874	7,959,043	26,988,970	-	1,010,959	-	27,999,929	(44,153,679)	-
MEDICINE																
ADMIN & FINANCE-GENERAL ADMIN	1001000000	19,202,800	-	2,027,792	21,230,592	5,085,128	3,949,288	1,897,780	3,201,997	14,134,193	-	6,404,301	-	20,538,494	(692,098)	-
MEDICINE SUBTOTAL		19,202,800	-	2,027,792	21,230,592	5,085,128	3,949,288	1,897,780	3,201,997	14,134,193	-	6,404,301	-	20,538,494	(692,098)	-
SCIENCE & ENGINEERING																
BIOLOGY	21100	5,930,903	2,708,862	20,000	8,659,765	3,181,299	471,576	50,000	1,583,724	5,286,599	-	300,000	-	5,586,599	(3,073,166)	-
BIOLOGY-GLOBALCAMPUS	31100	566,613	230,223	-	796,836	100,320	-	-	26,205	126,525	-	200	-	126,725	(670,111)	-
CMU BIOLOGICAL STATION	21101	-	-	170,000	170,000	78,718	62,436	20,000	58,335	219,489	-	150,000	-	369,489	199,489	-
CHEMISTRY	21104	4,615,534	2,069,338	30,000	6,714,872	1,797,147	316,051	16,136	956,472	3,085,806	-	284,422	-	3,370,228	(3,344,644)	-
CHEMISTRY-GLOBALCAMPUS	31104	115,582	43,436	-	159,018	17,640	-	-	4,719	22,359	-	-	-	22,359	(136,659)	-
NEUROSCIENCE	21123	244,404	80,037	119,787	444,228	257,000	-	7,500	160,432	424,932	-	134,500	-	559,432	115,204	-

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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		
GEOGRAPHY	21125	2,715,318	1,095,267	2,000	3,812,585	1,368,191	43,077	20,000	626,255	2,057,523	-	55,000	-	2,112,523	(1,700,062)	-
GEOGRAPHY-GLOBALCAMPUS	31125	1,498,584	540,289	-	2,038,873	140,850	-	-	16,783	157,633	-	1,200	-	158,833	(1,880,040)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,539,405	643,548	8,000	2,190,953	957,176	36,513	19,030	436,976	1,449,695	-	105,420	-	1,555,115	(635,838)	-
EARTH & ATMOSPHERIC SCIENCES-GLOBALCAMP	31130	283,939	85,419	-	369,358	27,500	-	-	4,204	31,704	-	-	-	31,704	(337,654)	-
EARTH & ECOSYSTEMS SCIENCE	21132	54,398	14,301	-	68,699	-	-	-	-	-	-	5,000	-	5,000	(63,699)	-
ENGINEERING & TECHNOLOGY	21137	4,650,970	1,625,957	122,500	6,399,427	2,681,147	131,832	22,250	1,286,573	4,121,802	-	200,000	-	4,321,802	(2,077,625)	-
ENGINEERING & TECHNOLOGY-GLOBALCAMPUS	31137	579,369	158,669	-	738,038	82,530	-	-	8,840	91,370	-	1,000	-	92,370	(645,668)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	60,000	60,000	17,900	60,801	2,000	33,727	114,428	-	1,000	-	115,428	55,428	-
MATHEMATICS	21140	8,646,671	3,824,101	-	12,470,772	2,775,290	68,410	17,500	1,232,324	4,093,524	-	63,500	-	4,157,024	(8,313,748)	-
MATHEMATICS-GLOBALCAMPUS	31140	722,410	242,633	-	965,043	89,590	-	-	18,860	108,450	-	1,500	-	109,950	(855,093)	-
COMPUTER SCIENCE	21141	2,542,806	1,040,147	-	3,582,953	1,523,100	36,849	15,000	649,789	2,224,738	-	100,000	-	2,324,738	(1,258,215)	-
COMPUTER SCIENCE-GLOBALCAMPUS	31141	167,887	85,467	-	253,354	26,400	-	-	2,020	28,420	-	-	-	28,420	(224,934)	-
MATHEMATICS STATISTICAL CENTER	21142	-	-	-	-	58,370	-	-	29,416	87,786	-	5,000	-	92,786	92,786	-
DEPT OF STAT, ACTUARIAL & DATA SCIENCES	21143	1,853,160	747,485	-	2,600,645	1,176,524	-	12,500	497,477	1,686,501	-	26,500	-	1,713,001	(887,644)	-
DEPT OF STAT, ACTUARIAL & DATA SCIENCE	31143	504,360	279,234	-	783,594	77,130	-	-	19,548	96,678	-	4,400	-	101,078	(682,516)	-
PHYSICS	21149	2,851,898	1,296,742	10,000	4,158,640	1,383,955	146,848	15,000	638,740	2,184,543	-	109,000	-	2,293,543	(1,865,097)	-
PHYSICS-GLOBALCAMPUS	31149	288,394	111,597	-	399,991	19,800	-	-	1,515	21,315	-	200	-	21,515	(378,476)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	165,166	86,049	-	251,215	88,578	-	-	49,841	138,419	-	10,000	-	148,419	(102,796)	-
SCIENCE OF ADVANCED MATERIALS	21178	56,414	41,351	-	97,765	-	-	-	-	-	-	5,000	-	5,000	(92,765)	-
CSE RESEARCH SUPPORT	22030	-	-	257,592	257,592	422,075	138,526	-	324,260	884,861	-	5,000	-	889,861	632,269	-
BIO VIVARIUM	22050	-	-	-	-	-	60,639	-	22,794	83,433	-	10,000	-	93,433	93,433	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	57,117	-	32,153	89,270	-	5,000	-	94,270	94,270	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	959,427	5,000	397,355	1,361,782	-	27,500	-	1,389,282	1,389,282	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	60,875	-	60,875	60,875	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
SCIENCE & ENGINEERING SUBTOTAL		40,594,185	17,050,152	799,879	58,444,216	18,348,230	2,590,102	221,916	9,119,337	30,279,585	-	1,859,217	-	32,138,802	(26,305,414)	-
ACADEMIC CENTER TOTALS		245,386,763	86,225,205	3,936,535	335,548,503	86,401,599	15,402,562	2,873,001	41,486,310	146,163,472	-	14,269,315	-	160,432,787	(175,115,716)	-
QUASI-ACADEMIC CENTERS																
HONORS PROGRAM	21920	888,724	307,885	-	1,196,609	106,549	224,997	87,138	169,620	588,304	-	608,305	-	1,196,609	-	-
FIRST YEAR EXPERIENCE	21940	138,309	51,338	-	189,647	32,640	-	-	18,588	51,228	-	3,034	-	54,262	(135,385)	-
SUBTOTAL		1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-
QUASI-ACADEMIC CENTERS TOTAL		1,027,033	359,223	-	1,386,256	139,189	224,997	87,138	188,208	639,532	-	611,339	-	1,250,871	(135,385)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		246,413,796	86,584,428	3,936,535	336,934,759	86,540,788	15,627,559	2,960,139	41,674,518	146,803,004	-	14,880,654	-	161,683,658	(175,251,101)	-
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
MEDIA PRODUCTIONS	24140	-	-	-	-	-	159,358	31,000	82,830	273,188	-	23,670	-	296,858	296,858	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	318,688	-	119,454	438,142	-	50,567	-	488,709	488,709	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,427,060	218,615	655,258	2,300,933	-	193,125	-	2,494,058	2,494,058	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	312,961	85,000	149,282	547,243	-	10,251	-	557,494	557,494	-
STUDY ABROAD	24520	-	-	-	-	-	-	500	-	500	-	-	-	22,554	22,554	-
INTERN'L STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	8,450	-	8,450	8,450	-
OIA GENERAL OPERATIONS	24522	-	261,297	-	261,297	-	708,351	-	364,226	1,072,577	-	154,588	-	1,227,165	965,868	-
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	18,000	-	18,000	18,000	-
OIA RECRUITING	24524	-	-	-	-	-	-	-	-	-	-	124,950	-	124,950	124,950	-

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC RESERVE- GENERAL FUND	24600	-	-	-	-	-	-	-	-	-	-	27,388	-	27,388	27,388	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	307,531	4,000	125,720	437,251	-	18,408	-	458,659	458,659	-	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	18,500	-	18,500	18,500	-	-
ACADEMIC ADVISING & ASSISTANCE	24622	674,901	282,240	12,250	969,391	-	2,106,715	56,995	1,046,663	3,210,373	-	140,086	-	3,350,459	2,381,068	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	41,294	-	24,984	66,278	-	-	-	66,278	66,278	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	135,248	-	66,831	202,079	-	-	-	202,079	202,079	-
ACADEMIC SENATE	24625	-	-	-	-	25,500	40,318	5,000	42,438	113,256	-	7,470	-	120,726	120,726	-
IHS OPENING FUNDS	24656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAC PERS SVCS	24662	-	-	-	-	-	460,833	6,200	241,086	708,119	-	91,921	-	800,040	800,040	-
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	1,787,617	-	1,787,617	1,787,617	-
PROGRAM PRIORITIZATION	24664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	25,500	-	9,200	14,522	49,222	-	400	-	49,622	49,622	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	18,518	-	18,518	18,518	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	49,600	-	-	4,576	-	54,176	54,176	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	10,300	-	-	1,000	-	11,300	11,300	-
PROVOST OFFICE	26140	-	-	-	-	-	443,658	-	142,561	586,219	-	37,452	-	623,671	623,671	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	66,100	-	-	33,800	-	99,900	99,900	-
ACADEMIC AFFAIRS	26200	-	-	-	-	-	76,008	4,600	35,714	116,322	-	413,782	-	530,104	530,104	-
CURRICULUM & ASSESSMENT EXPENSES	26210	-	-	-	-	-	-	-	-	-	-	8,648	-	8,648	8,648	-
ACADEMIC SENATE	26360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OIT INSTITUTIONAL SUPPORT PERSONNEL&FUNDS	26375	-	-	-	-	-	540,795	153,639	274,289	968,723	-	15,428	-	984,151	984,151	-
INSTITUTIONAL RESEARCH	26385	-	-	-	-	-	504,546	-	190,288	694,834	-	48,378	-	743,212	743,212	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CLASSROOM FURNITURE	27510	-	-	-	-	-	-	-	-	-	-	17,200	-	17,200	17,200	-
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	175,036	-	63,489	238,525	-	93,293	-	331,818	331,818	-
FACULTY SUPPORT	30100	-	-	-	-	-	217,652	15,372	124,577	357,601	-	65,593	-	423,194	423,194	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ON-LINE DEVELOPMENT	30110	-	-	-	-	-	303,507	405,000	138,080	846,587	-	106	-	846,693	846,693	-
LEARNING MANAGEMENT SYSTEMS (LMS)	30111	-	-	-	-	-	195,269	66,600	96,134	358,003	-	3,550	-	361,553	361,553	-
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	694,898	15,880	370,314	1,081,092	-	120,827	-	1,201,919	1,201,919	-
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	633,078	51,930	287,619	972,627	-	368,815	-	1,341,442	1,341,442	-
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	234,709	20,000	117,510	372,219	-	2,020	-	374,239	374,239	-
E&PD ADMIN	38000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN PROFESSIONAL DEVELOPMENT	38200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISTRICT PROFESSIONAL DEVELOP	38700	-	-	-	-	-	-	-	-	-	-	1,750	-	1,750	1,750	-
TCL - THE CONNECTING LINK	38701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC ADMINISTRATION SUBTOTAL		674,901	543,537	12,250	1,230,688	51,000	10,037,513	1,275,531	4,773,869	16,137,913	-	4,011,971	-	20,149,884	18,919,196	-
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	309,786	-	309,786	-	59,233	-	369,019	369,019	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	503,197	-	503,197	-	31,340	-	534,537	534,537	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	535,970	-	535,970	-	78,666	-	614,636	614,636	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	298,805	-	298,805	-	164,733	-	463,538	463,538	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	177,663	-	177,663	-	1,571	-	179,234	179,234	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	663,885	-	663,885	-	114,796	-	778,681	778,681	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	84,223	-	84,223	84,223	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	281,208	-	281,208	-	20,553	-	301,761	301,761	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	327,743	-	327,743	-	33,505	-	361,248	361,248	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	76,090	-	76,090	76,090	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	4,108	717,384	721,492	721,492	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	668,898	-	668,898	-	263,409	-	932,307	932,307	-
CHTR SCHLS TROY OFFICE	23317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	556,560	-	556,560	556,560	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	35,288	-	35,288	35,288	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	507,664	-	507,664	-	5,392	-	513,056	513,056	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,521,670	6,521,670	-	-	-	-	-	-	-	-	-	(6,521,670)	-
CHARTER SCHOOLS SUBTOTAL		-	-	6,521,670	6,521,670	-	-	4,274,819	-	4,274,819	-	2,029,467	717,384	7,021,670	500,000	-
LIBRARY																
LIBRARY-GENERAL	24100	33,555	16,773	57,200	107,528	1,085,746	1,642,645	261,019	1,294,119	4,283,529	-	840,437	-	5,123,966	5,016,438	-
LIBRARY REFERENCE	24104	-	-	-	-	-	-	-	-	-	-	51,226	-	51,226	51,226	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	4,154,400	-	4,154,400	4,154,400	-
CMED-LIBRARY-ACQUISITIONS	24121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	183,890	259,826	11,532	201,248	656,496	-	41,028	-	697,524	697,524	-
MI HISTORICAL REVIEW	24210	-	-	16,500	16,500	-	38,274	1,200	23,515	62,989	-	2,234	-	65,223	48,723	-
LIBRARY SUBTOTAL		33,555	16,773	73,700	124,028	1,269,636	1,940,745	273,751	1,518,882	5,003,014	-	5,089,325	-	10,092,339	9,968,311	-
RESEARCH & GRADUATE STUDIES																
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	271,256	-	271,256	271,256	-
PRESIDENT & PROVOST RESEARCH AWARDS	22020	-	-	-	-	51,000	-	-	29,045	80,045	-	5,592	-	85,637	85,637	-
VIVARIUM	22045	-	-	90,000	90,000	-	76,884	17,500	37,609	131,993	-	108,886	-	240,879	150,879	-
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	-	-	-	-	-	208,520	-	95,206	303,726	-	98,550	-	402,276	402,276	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	849,314	39,278	388,197	1,276,789	-	82,618	-	1,359,407	1,359,407	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	32,640	295,864	-	152,102	480,606	-	210,271	-	690,877	690,877	-
ACADEMIC REORGANIZATION	24653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,732,613	-	-	1,437,923	3,170,536	-	210,454	-	3,380,990	3,380,990	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
RESEARCH & SPONSORED PROGRAMS SUBTOTAL		-	-	90,000	90,000	1,816,253	1,430,582	56,778	2,140,082	5,443,695	-	1,330,977	-	6,774,672	6,684,672	-
ACADEMIC DIVISION SUBTOTAL		247,122,252	87,144,738	10,634,155	344,901,145	89,677,677	29,036,399	8,841,018	50,107,351	177,662,445	-	27,342,394	717,384	205,722,223	(139,178,922)	-
ENROLLMENT AND STUDENT SERVICES DIVISION																
ENROLLMENT & STUDENT SERVICES																
OTHER STATE APPROPRIATION	11001	-	193,030	-	193,030	-	-	-	-	-	-	193,030	-	193,030	-	-
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	143,906	53,500	69,378	266,784	-	109,365	-	376,149	376,149	-
COMPUTER BASED TESTING CENTER	24425	-	-	38,809	38,809	-	31,165	-	25,539	56,704	-	60,846	-	117,550	78,741	-
LEADERSHIP INSTITUTE	24646	-	8,290	-	8,290	-	96,830	-	32,291	129,121	-	15,938	-	145,059	136,769	-
CM LIFE	25100	-	-	-	-	-	120,143	-	63,112	183,255	-	40,337	-	223,592	223,592	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	756,192	-	756,192	756,192	-
STD BUDGET REV & ALLOC	25470	-	-	-	-	-	-	-	-	-	-	114,000	-	114,000	114,000	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	52,275	-	21,122	73,397	-	20,652	-	94,049	94,049	-
CAREER SRVCS & RES CTR	25800	-	-	-	-	-	394,271	12,300	167,155	573,726	-	97,615	-	671,341	671,341	-
COUNSELING CENTER	25805	-	-	-	-	483,948	118,038	11,000	304,446	917,432	-	153,324	-	1,070,756	1,070,756	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	141,397	3,000	61,332	205,729	-	62,547	-	268,276	268,276	-
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000	115,000	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	72,340	800	46,818	119,958	-	35,094	-	155,052	155,052	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	30,723	-	30,723	30,723	-
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	11,977	216,231	1,416	117,130	346,754	-	20,155	-	366,909	366,909	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	42,273	-	42,273	42,273	-
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	11,977	-	-	9,640	21,617	-	14,250	-	35,867	35,867	-
ACADEMIC ADVISING & ASSISTANCE	25826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	1,014,990	3,000	501,593	1,519,583	-	177,638	-	1,697,221	1,536,221	-
ADMISSIONS OFFICE	25850	-	-	797,600	797,600	-	1,798,410	43,694	921,727	2,763,831	-	611,939	-	3,375,770	2,578,170	-
KCP COLLEGE DAY CMU MATCH	25855	-	39,242	-	39,242	-	-	-	-	-	-	39,242	-	39,242	-	-
ORIENTATION	25860	-	-	906,150	906,150	-	152,030	65,245	79,702	296,977	-	147,542	-	444,519	(461,631)	-

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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		
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	1,232,430	70,875	660,815	1,964,120	-	369,594	-	2,333,714	2,252,514	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	186,324	5,200	91,061	282,585	-	21,545	-	304,130	304,130	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	122,000	-	49,442	171,442	-	-	-	171,442	171,442	-
STUDENT ACTIVITIES OFFICE	25917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF BUSINESS ENGAGEMENT	25920	-	-	-	-	-	72,500	-	36,459	108,959	-	-	-	108,959	108,959	-
STUDENT AFFAIRS	25924	-	-	-	-	23,052	176,917	11,500	76,476	287,945	-	16,645	-	304,590	304,590	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	-	-	-	-	10,925	-	10,925	10,925	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	-	119,925	26,500	38,345	184,770	-	-	-	184,770	184,770	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	388,981	-	184,709	573,690	-	70,291	-	643,981	643,981	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	180,160	-	70,673	250,833	-	2,000	-	252,833	252,833	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	131,866	-	62,218	194,084	-	50,750	-	244,834	244,834	-
ENROLLMENT & STUDENT SERVICES	25976	-	-	-	-	-	610,631	20,000	243,124	873,755	-	224,748	-	1,098,503	1,098,503	-
ESS CONTINGENCY/PROGRAM ACTIVITY ACCOUNT	25978	-	-	-	-	-	-	950	-	950	-	358,420	-	359,370	359,370	-
ENROLLMENT MANAGEMENT	25979	-	-	-	-	-	210,624	-	84,969	295,593	-	-	-	295,593	295,593	-
CATALOGS & BULLETINS	26730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	113,735	7,830	54,326	175,891	-	13,671	-	189,562	177,062	-
GRADUATE ADVISING	30303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	-	-	-	289,733	29,620	145,567	464,920	-	29,928	-	494,848	494,848	-
EM STUDENT SERVICES ADMIN	31029	-	-	160,000	160,000	-	-	200	-	200	-	43,178	-	43,378	(116,622)	-
EM OPERATIONS ADMIN-GLOBALCAMPUS	31900	-	-	5,000	5,000	-	242,143	1,250	112,119	355,512	-	253,358	-	608,870	603,870	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	116,701	173	61,865	178,739	-	810	-	179,549	179,549	-
DEARBORN CENTER	32001	-	-	-	-	-	88,117	200	46,828	135,145	-	21,644	-	156,789	156,789	-
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	84,736	200	44,269	129,205	-	26,920	-	156,125	156,125	-
SOUTHFIELD CENTER	32005	-	-	-	-	-	95,132	200	38,652	133,984	-	27,707	-	161,691	161,691	-
TROY CENTER	32006	-	-	-	-	-	83,114	200	53,421	136,735	-	26,064	-	162,799	162,799	-
WARREN CENTER	32007	-	-	-	-	-	89,066	400	44,996	134,462	-	36,163	-	170,625	170,625	-
US EAST ADMINISTRATION	34010	-	-	-	-	-	114,142	300	47,978	162,420	-	49,543	-	211,963	211,963	-
US WEST ADMINISTRATION	34020	-	-	-	-	-	108,007	750	59,941	168,698	-	74,271	-	242,969	242,969	-
FT. HAMILTON CENTER	34208	-	-	-	-	-	57,787	600	30,570	88,957	-	14,547	-	103,504	103,504	-
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	68,126	-	18,657	86,783	-	26,825	-	113,608	113,608	-
DPSC COHORT	34213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ATLANTA METRO CENTER	34307	-	-	-	-	-	86,444	1,000	46,915	134,359	-	54,333	-	188,692	188,692	-
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	47,861	-	26,811	74,672	-	8,750	-	83,422	83,422	-
FT. POLK CENTER	34310	-	-	-	-	-	45,100	-	11,829	56,929	-	13,167	-	70,096	70,096	-
JOINT BASE ANDREWS	34401	-	-	-	-	-	46,405	-	29,614	76,019	-	6,052	-	82,071	82,071	-
FT. MEADE CENTER	34402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	47,942	-	26,479	74,421	-	6,627	-	81,048	81,048	-
PENTAGON CENTER	34406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FT. BELVOIR CENTER	34409	-	-	-	-	-	47,871	-	26,591	74,462	-	5,962	-	80,424	80,424	-
FT LEE	34413	-	-	-	-	-	46,002	-	18,956	64,958	-	7,838	-	72,796	72,796	-
FT. RILEY CENTER	34603	-	-	-	-	-	42,025	-	11,023	53,048	-	24,890	-	77,938	77,938	-
FT. LEAVENWORTH CENTER	34612	-	-	-	-	-	78,992	150	35,756	114,898	-	29,939	-	144,837	144,837	-
CAMP PENDLETON CENTER	34615	-	-	-	-	-	48,847	-	19,702	68,549	-	8,717	-	77,266	77,266	-
COLUMBUS CENTER	34701	-	-	-	-	-	-	300	-	300	-	78,356	-	78,656	78,656	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	85,563	250	47,501	133,314	-	17,503	-	150,817	150,817	-
ONTARIO PROGRAMS	35201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCHOFIELD CENTER	35706	-	-	-	-	-	48,688	-	29,942	78,630	-	2,329	-	80,959	80,959	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	72,550	-	43,016	115,566	-	16,460	-	132,026	132,026	-
ON-LINE-GRAD	36509	-	-	-	-	-	79,124	-	49,189	128,313	-	8,578	-	136,891	136,891	-
DHA	36513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ONLINE-MBA	36515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ONLINE MA CHARTER SCHOOLS	36516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ONLINE DOCTORAL	36518	-	-	-	-	-	77,807	-	44,656	122,463	-	3,472	-	125,935	125,935	-
SAGINAW CENTER	37301	-	-	-	-	-	93,265	300	45,159	138,724	-	13,715	-	152,439	152,439	-

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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		
TRAVERSE CITY CENTER	37401	-	-	-	-	-	91,236	200	52,341	143,777	-	31,098	-	174,875	174,875	-
EAST LANSING CENTER	37601	-	-	-	-	-	85,010	1,300	46,222	132,532	-	34,479	-	167,011	167,011	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	80,177	100	42,104	122,381	-	21,627	-	144,008	144,008	-
ENROLLMENT & STUDENT SERVICES SUBTOTAL		-	240,562	2,162,259	2,402,821	530,954	10,585,832	374,503	5,432,271	16,923,560	-	5,021,141	-	21,944,701	19,541,880	-
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	-
GRAD FLLWSHP GRANT IN AID	28250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
BOARD OF TRUSTEES ACADEMIC EXCELLENCE	28305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	21,627	-	21,627	21,627	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	745,000	-	745,000	745,000	-
MACOMB DAILY SCHOLARSHIP	28320	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	3,756,607	-	3,756,607	3,756,607	-
SUPERIOR SCHOLAR & ACHIEVEMENT AWARDS	28340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BELLOWS GRANT	28345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	11,456,724	-	11,456,724	11,456,724	-
CENTRALIS-HONORS SCHOLARSHIP	28360	-	-	-	-	-	-	-	-	-	-	410,000	-	410,000	410,000	-
ACADEMIC HONORS AWARDS	28370	-	-	-	-	-	-	-	-	-	-	2,227,998	-	2,227,998	2,227,998	-
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	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 AWARD	28455	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
GERMAN EXCHANGE SCHLRSHIP	28465	-	-	-	-	-	-	-	-	-	-	90,153	-	90,153	90,153	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
WORLD PRESTIGE AWARD SCHOLARSHIP	28468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MET SCHOLARSHIP-MASTER OF ENTREPRE'L TRANS	28478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISTINGUISH STUDENT AWARD	28480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEADERSHIP DISTINCTION AWARD	28481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU ACCESS GRANT	28482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	96,682	-	96,682	96,682	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
CMU FIRST ROBOTICS SCHOLARSHIP	28490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MICH INDIAN TUITION GRANT	28500	-	-	-	-	-	-	-	-	-	-	1,910,167	-	1,910,167	1,910,167	-
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		-	-	-	-	-	-	-	-	-	-	42,570,831	-	42,570,831	42,570,831	-
ENROLLMENT AND STUDENT SERVICES DIVISION SUBTOTAL		0	240,562	2,162,259	2,402,821	530,954	10,585,832	374,503	5,432,271	16,923,560	-	47,591,972	-	64,515,532	62,112,711	-

**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			
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																	
<u>FACILITIES MANAGEMENT</u>																	
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	190,585	71,681	72,948	335,214	-	477,731	-	812,945	372,735	-	
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	45,724	-	45,724	45,724	-	
CARPENTRY SHOP	27111	-	-	-	-	-	492,449	-	254,041	746,490	-	69,431	-	815,921	815,921	-	
ELECTRICAL SHOP	27112	-	-	-	-	-	535,084	-	257,744	792,828	-	109,100	-	901,928	901,928	-	
MECHANICAL SHOP	27113	-	-	-	-	-	519,083	11,600	271,548	802,231	-	118,091	-	920,322	920,322	-	
PAINT SHOP	27114	-	-	-	-	-	104,169	-	57,854	162,023	-	83,781	-	245,804	245,804	-	
KEY SHOP	27115	-	-	-	-	-	52,032	-	27,552	79,584	-	15,945	-	95,529	95,529	-	
SIGN SHOP	27116	-	-	-	-	-	52,892	-	28,018	80,910	-	20,000	-	100,910	100,910	-	
GROUNDS AREA MAINT	27118	-	-	-	-	-	685,934	93,500	430,727	1,210,161	-	271,157	-	1,481,318	1,481,318	-	
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	104,169	12,000	61,112	177,281	-	73,177	-	250,458	159,458	-	
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	30,338	-	25,335	55,673	-	-	-	55,673	55,673	-	
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-	
MASONRY SHOP	27125	-	-	-	-	-	104,064	-	61,918	165,982	-	-	-	165,982	165,982	-	
CUSTODIAL (GF)	27131	-	-	-	-	-	1,768,842	44,374	1,158,013	2,971,229	-	1,431,563	-	4,402,792	4,402,792	-	
CUSTODIAL (AUX)	27132	-	-	-	-	-	64,542	2,300	38,178	105,020	-	11,066	-	116,086	116,086	-	
EQUIPMENT REPAIR	27134	-	-	-	-	-	19,022	100	13,663	32,785	-	18,015	-	50,800	50,800	-	
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-	
DESIGN/PROJECT MGT	27230	-	-	-	-	-	546,737	3,240	242,484	792,461	-	-	-	792,461	792,461	-	
SERVICE CENTER	27411	-	-	-	-	-	155,615	17,400	64,784	237,799	-	9,078	-	246,877	246,877	-	
ACCOUNTING PHYPL	27414	-	-	-	-	-	196,728	8,600	82,399	287,727	-	17,665	-	305,392	305,392	-	
TRAINING & DEVELOPMENT/ P	27421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	9,800	-	9,800	-	27,177	-	36,977	36,977	-	
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	11,742,580	-	11,742,580	11,742,580	-	
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	5,622,285	274,595	3,148,318	9,045,198	-	14,676,672	-	23,721,870	23,190,660	-	
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																	
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-	
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	214,703	5,640	101,851	322,194	-	25,547	-	347,741	347,741	-	
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	298,711	2,354	101,587	402,652	-	14,150	-	416,802	416,802	-	
FINANCE CONTINGENCY	26319	-	-	335,374	335,374	-	-	-	-	-	-	157,491	-	157,491	(177,883)	-	
CMU POLICE	26630	-	-	-	-	-	1,830,720	91,881	907,945	2,830,546	-	102,888	-	2,933,434	2,933,434	-	
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	528,174	528,174	-	2,344,134	99,875	1,111,383	3,555,392	-	322,876	-	3,878,268	3,350,094	-	
<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	73,354	228,550	-	7,664	-	236,214	236,214	-	
FINANCIAL SERVICES AND REPORTING	26320	-	-	227,000	227,000	-	218,680	500	92,989	312,169	-	103,074	-	415,243	188,243	-	
RISK MANAGEMENT	26400	-	-	-	-	-	131,432	600	68,992	201,024	-	9,467	-	210,491	210,491	-	
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	135,000	-	135,000	135,000	-	
EMERGENCY MANAGEMENT	26404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	616,338	-	616,338	616,338	-	
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-	
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	56,381	-	29,045	85,426	-	5,741	-	91,167	91,167	-	
ACCOUNTING SERVICES	26430	-	-	-	-	-	611,419	2,500	254,807	868,726	-	63,867	-	932,593	932,593	-	
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	116,527	-	116,527	116,527	-	
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	753,994	753,994	-	1,006,236	8,000	583,610	1,597,846	-	60,872	-	1,658,718	904,724	-	
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	-	-	-	-	-	547,990	1,300	293,480	842,770	-	99,287	-	942,057	942,057	-	
PAYABLE ACCOUNTING	26470	-	-	173,000	173,000	-	170,688	150	97,333	268,171	-	-	-	268,171	95,171	-	
PURCHASING	26600	-	-	-	-	-	378,120	-	189,351	567,471	-	601	-	568,072	568,072	-	

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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						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
CENTRAL MAILROOM	26610	-	-	-	-	-	128,180	-	81,976	210,156	-	2,848	-	213,004	213,004	-
UNIVERSITY STORES	26620	-	-	-	-	-	237,023	325	159,474	396,822	-	-	-	396,822	396,822	-
UNIVERSITY FIXED ASSETS	26622	-	-	40,000	40,000	-	99,043	282	54,188	153,513	-	1,500	-	155,013	115,013	-
MOVING & DELIVERY	26625	-	-	-	-	-	140,600	-	102,568	243,168	-	10,606	-	253,774	253,774	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	349,976	-	349,976	349,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	281,954	2,000	129,829	413,783	-	6,414	-	420,197	420,197	-
CENTRAL ADMINISTRATION	31044	-	-	61,000	61,000	-	-	-	-	-	-	281,525	-	281,525	220,525	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,254,994	1,254,994	-	4,160,676	22,323	2,210,996	6,393,995	-	3,403,130	-	9,797,125	8,542,131	-
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	-	-	-	-	-	1,644,942	4,000	774,910	2,423,852	-	148,759	-	2,572,611	2,572,611	-
HR-NEGOTIATIONS & ARBITRATIONS	26521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
FLEX SPENDING ADMIN FEES	26529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HRS - WC/CHIP	26540	-	-	-	-	-	-	3,800	-	3,800	-	7,626	-	11,426	11,426	-
COLLECT EXP EAP/WELLNESS PROGRAMS	26541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 MO FAC ACCRUAL & OTHER ADJUSTMTS	29129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,314,378	2,314,378	-	13,772,037	404,593	7,245,607	21,422,237	-	18,634,983	-	40,057,220	37,742,842	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
GOVERNMENT & EXTERNAL RELATIONS																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	377,801	-	115,473	493,274	-	103,509	-	596,783	596,783	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	377,801	-	115,473	493,274	-	103,509	-	596,783	596,783	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	377,801	-	115,473	493,274	-	103,509	-	596,783	596,783	-
PRESIDENT'S DIVISION																
PRESIDENT'S OFFICE																
PRESIDENTS OFFICE	26100	-	-	-	-	-	731,049	-	275,587	1,006,636	-	206,472	-	1,213,108	1,213,108	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	158,137	-	158,137	158,137	-
OFFICE OF CIVIL RIGHTS & INSTNL EQUITY	26120	-	-	-	-	-	401,619	6,000	178,985	586,604	-	12,478	-	599,082	599,082	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	428,988	2,200	162,511	593,699	-	66,511	-	660,210	660,210	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	72,853	-	20,249	93,102	-	281,185	-	374,287	374,287	-
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	-
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	154,285	-	71,882	226,167	-	-	-	226,167	226,167	-
INTERNAL AUDIT	26410	-	-	-	-	-	296,072	35,405	108,120	439,597	-	29,255	-	468,852	468,852	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	50,184	2,500	13,136	65,820	-	30,577	-	96,397	96,397	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	24,080	339,479	-	151,522	515,081	-	163,470	-	678,551	678,551	-
UNIVERSITY COMMUNICATIONS	26700	-	-	-	-	-	1,871,699	17,761	873,459	2,762,919	-	4,524	-	2,767,443	2,767,443	-

**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				
BROCHURE PRINTING	26710	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
MARKETING CAMPAIGN EXPENDITURES	26715	-	-	-	-	-	-	-	-	-	-	1,040,350	-	1,040,350	1,040,350	-	
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	254,000	-	254,000	254,000	-	
NEW STUDENT CONVOCATION	26745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OFFICE OF COMMUNITY ENGAGEMENT	26750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DEVELOPMENT AND ALUMNI RELATIONS	30003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNIV COMMUNICATIONS BUSINESS DEVELOPMENT	31020	-	-	-	-	-	-	-	-	-	-	112,500	-	112,500	112,500	-	
MARKETING & OUTREACH	31022	-	-	-	-	-	-	13,380	-	13,380	-	139,434	-	152,814	152,814	-	
NEW PROGRAM MARKETNG	31023	-	-	-	-	-	-	-	-	-	-	190,000	-	190,000	190,000	-	
MICHIGAN MARKET	32100	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000	1,200,000	-	
MILITARY MARKET	34100	-	-	-	-	-	-	-	-	-	-	386,000	-	386,000	386,000	-	
U.S. MARKET	34399	-	-	-	-	-	-	-	-	-	-	399,000	-	399,000	399,000	-	
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		-	-	-	-	24,080	4,346,228	79,446	1,855,451	6,305,205	-	7,092,166	-	13,397,371	13,397,371	-	
PRESIDENT'S DIVISION SUBTOTAL		-	-	-	-	24,080	4,346,228	79,446	1,855,451	6,305,205	-	7,092,166	-	13,397,371	13,397,371	-	
UNIVERSITY ADVANCEMENT DIVISION																	
UNIVERSITY ADVANCEMENT																	
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-	
VP-ADVANCEMENT	26800	-	-	-	-	-	284,540	7,500	103,679	395,719	-	40,260	-	435,979	435,979	-	
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	-	500	-	500	-	19,500	-	20,000	20,000	-	
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-	
ADVANCEMENT-ADMINISTRATION	26820	-	-	-	-	-	76,848	20,000	34,192	131,040	-	72,113	-	203,153	203,153	-	
ADVANCEMENT-IT SUPPORT	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-	
STEWARDSHIP & DONOR RELATIONS	26830	-	-	-	-	-	194,407	3,464	118,881	316,752	-	-	-	316,752	316,752	-	
ANNUAL GIVING PROGRAMS	26840	-	-	-	-	-	167,156	184,290	58,069	409,515	-	90,068	-	499,583	499,583	-	
CORPORATE & FOUNDATION RELATIONS	26850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALUMNI RELATIONS	26860	-	-	-	-	-	475,428	5,200	233,241	713,869	-	69,209	-	783,078	783,078	-	
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- CMED	26864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	812,187	-	369,472	1,181,659	-	46,389	-	1,228,048	1,228,048	-	
ADVANCEMENT-CONSTITUENCY DEVELOPMENT	26874	-	-	-	-	-	310,846	-	149,441	460,287	-	62,652	-	522,939	522,939	-	
ADVANCEMENT-ADVANCEMENT SERVICES	26876	-	-	-	-	-	420,510	-	218,952	639,462	-	-	-	639,462	639,462	-	
ADVANCEMENT-CONTINGENCY	26880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,741,922	220,954	1,285,927	4,248,803	-	853,633	-	5,102,436	5,102,436	-	
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,741,922	220,954	1,285,927	4,248,803	-	853,633	-	5,102,436	5,102,436	-	
UNIVERSITY WIDE ACCOUNTS																	
CENTRAL ADMINISTRATION																	
STUDENT FEES	10002	-	-	9,175,000	9,175,000	-	-	-	-	-	-	-	-	-	-	(9,175,000)	-
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-	
PARKING SERVICES RETURN	16002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INSURANCE DIVIDEND	16400	-	-	50,380	50,380	-	-	-	-	-	-	-	-	-	-	(50,380)	-

**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		
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	2,051,342	-	2,051,342	2,051,342	-
BUDGET REDUCTION CONTINGENCY	19995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	843,373	-	843,373	843,373	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	155,879	-	155,879	155,879	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-
SAC RETURN	25510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	(717,384)	(717,384)	(717,384)	-
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(905,855)	(905,855)	(905,855)	-
OVERHEAD-CHRP	26007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OVERHEAD-MSO	26009	-	-	30,285	30,285	-	-	-	-	-	-	-	-	-	(30,285)	-
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)	-
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	(65,394)	(65,394)	(65,394)	-
OVERHEAD MNTC-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	(1,628,385)	(1,628,385)	(1,628,385)	-
OVERHEAD MNTC-CHRP	27917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OVERHEAD MNTC-MSO	27919	-	-	17,715	17,715	-	-	-	-	-	-	-	-	-	(17,715)	-
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	-	-	-	-	-	99,360	50,000	127,844	277,204	-	33,733	-	310,937	310,937	-
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	335,000	335,000	-	-	-	335,000	335,000	-
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-
OP FAMILY ILLNESS FUND	29120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	1,100	1,100	-
CENTRAL ADMINISTRATION SUBTOTAL		-	-	12,159,311	12,159,311	-	99,360	50,000	1,073,684	1,223,044	-	9,403,587	(8,995,620)	1,631,011	(10,528,300)	-
CENTRAL ENERGY FACILITY																
PERSONAL SERVICES	Various	-	-	-	-	-	1,381,454	587,201	636,638	2,605,293	-	-	-	2,605,293	-	(2,605,293)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	665,200	-	665,200	-	(665,200)
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	-	(870,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	2,241,452	-	2,241,452	-	(2,241,452)
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%)		-	-	-	-	-	-	-	-	-	-	(11,742,580)	-	(11,742,580)	-	11,742,580
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,446,050)	-	(6,446,050)	-	6,446,050
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,381,454	587,201	636,638	2,605,293	-	(2,605,293)	-	-	-	-
SERVICE CENTERS TOTALS		708,456	800,872	23,333,568	24,842,896	3,691,923	46,713,474	7,597,576	26,077,884	84,080,857	-	93,536,297	(8,278,236)	169,338,918	144,496,022	-

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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		
AUXILIARY CENTERS																
<u>PARKING SERVICES</u>																
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	-	-	-	-	-	245,170	107,000	150,643	502,813	-	83,269	-	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	-	245,170	107,000	150,643	502,813	-	133,269	-	636,082	(1,992,918)	-
<u>RESIDENCES & AUXILIARY SERVICES</u>																
APARTMENTS																
KEWADIN	50021	-	-	630,000	630,000	-	212,000	3,500	30,000	245,500	-	335,709	-	581,209	-	48,791
NORTHWEST	50022	-	-	1,383,720	1,383,720	-	277,860	8,000	55,000	340,860	-	623,867	-	964,727	-	418,993
GRAD HSG	50023	-	-	980,565	980,565	-	122,500	7,000	55,000	184,500	-	390,582	-	575,082	-	405,483
APARTMENTS SUBTOTAL		-	-	2,994,285	2,994,285	-	612,360	18,500	140,000	770,860	-	1,350,158	-	2,121,018	-	873,267
BOVEE UC																
BOOKSTORE	50042	-	-	10,385,000	10,385,000	-	547,500	362,000	315,000	1,224,500	7,199,400	889,000	-	9,312,900	-	1,072,100
BUILDING	50043	-	-	91,000	91,000	-	315,655	73,000	175,995	564,650	-	34,600	-	599,250	-	(508,250)
CENTRAL CARD	50045	-	-	125,000	125,000	-	37,835	21,000	27,315	86,150	-	149,450	-	235,600	-	(110,600)
MEDIAGRAPHIX	50047	-	-	48,550	48,550	-	-	37,500	-	37,500	-	9,129	-	46,629	-	1,921
BOVEE UC SUBTOTAL		-	-	10,649,550	10,649,550	-	900,990	493,500	518,310	1,912,800	7,199,400	1,082,179	-	10,194,379	-	455,171
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	1,959,601	1,959,601	-	-	232,189	-	232,189	724,978	847,824	-	1,804,991	-	154,610
DOWN UNDER	50049	-	-	590,000	590,000	-	-	115,050	-	115,050	236,000	301,968	-	653,018	-	(63,018)
EINSTEINS	50050	-	-	334,300	334,300	-	-	73,880	-	73,880	123,691	114,445	-	312,016	-	22,284
BURRITO BOWL	50051	-	-	225,500	225,500	-	-	39,270	-	39,270	99,220	48,443	-	186,933	-	38,567
JAVA CITY LIBRARY	50052	-	-	240,051	240,051	-	-	62,500	-	62,500	88,339	82,467	-	233,306	-	6,745
BEVERAGE SERVICES	50053	-	-	79,800	79,800	-	-	7,251	-	7,251	17,500	9,500	-	34,251	-	45,549
C3 TOWERS	50054	-	-	850,000	850,000	-	-	163,000	-	163,000	433,500	236,305	-	832,805	-	17,195
CMBREW HP	50055	-	-	155,809	155,809	-	-	35,057	-	35,057	69,335	51,523	-	155,915	-	(106)
C3 EXPRESS PEARCE	50056	-	-	90,000	90,000	-	-	1,173	-	1,173	52,200	32,216	-	85,589	-	4,411
THE MARKET	50057	-	-	1,036,275	1,036,275	-	-	136,170	-	136,170	601,040	218,542	-	955,752	-	80,523
UC STARBUCKS	50059	-	-	620,473	620,473	-	-	130,000	-	130,000	254,394	148,371	-	532,765	-	87,708
NORTHSIDE MARKET	50060	-	-	311,200	311,200	-	-	52,926	-	52,926	192,944	33,113	-	278,983	-	32,217
WHICH WHICH	50064	-	-	232,077	232,077	-	-	48,000	-	48,000	95,152	71,142	-	214,294	-	17,783
CONCESSIONS	50076	-	-	307,000	307,000	-	-	64,470	-	64,470	122,800	94,580	-	281,850	-	25,150
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	7,032,086	7,032,086	-	-	1,160,936	-	1,160,936	3,111,093	2,290,439	-	6,562,468	-	469,618
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	-	-	1,484,000	1,484,000	-	521,035	29,500	313,239	863,774	524,800	242,000	-	1,630,574	-	(146,574)
UP COPY CENTER	50083	-	-	235,500	235,500	-	31,815	1,000	24,822	57,637	21,000	152,450	-	231,087	-	4,413
UC COPY CENTER	50084	-	-	85,000	85,000	-	35,150	-	26,539	61,689	12,000	37,500	-	111,189	-	(26,189)
PRINTING SERVICES SUBTOTAL		-	-	1,804,500	1,804,500	-	588,000	30,500	364,600	983,100	557,800	431,950	-	1,972,850	-	(168,350)

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BEDDOW	50003	-	-	1,301,838	1,301,838	-	129,568	83,095	84,945	297,608	-	497,264	-	794,872	-	506,966	
CALKINS	50004	-	-	1,404,888	1,404,888	-	125,152	98,095	80,000	303,247	-	522,235	-	825,482	-	579,406	
CAREY	50005	-	-	-	-	-	-	-	-	-	-	195,680	-	195,680	-	(195,680)	
COBB	50006	-	-	1,063,145	1,063,145	-	176,715	68,095	114,831	359,641	-	577,508	-	937,149	-	125,996	
EMMONS	50007	-	-	1,494,565	1,494,565	-	119,670	88,095	77,709	285,474	-	500,818	-	786,292	-	708,273	
HERRIG	50008	-	-	1,514,729	1,514,729	-	141,581	78,502	79,948	300,031	-	546,069	-	846,100	-	668,629	
LARZELERE	50009	-	-	1,412,925	1,412,925	-	141,555	102,358	96,956	340,869	-	586,767	-	927,636	-	485,289	
MERRILL	50010	-	-	1,370,957	1,370,957	-	129,938	88,704	86,754	305,396	-	537,109	-	842,505	-	528,452	
ROBINSON	50011	-	-	870,705	870,705	-	110,477	82,820	66,319	259,616	-	537,394	-	797,010	-	73,695	
SAXE	50012	-	-	1,470,925	1,470,925	-	109,563	82,777	74,093	266,433	-	534,818	-	801,251	-	669,674	
SWEENEY	50013	-	-	1,412,925	1,412,925	-	141,581	94,325	93,988	329,894	-	592,897	-	922,791	-	490,134	
THORPE	50015	-	-	1,412,924	1,412,924	-	141,581	85,311	75,851	302,743	-	563,088	-	865,831	-	547,093	
TROUT	50016	-	-	1,309,644	1,309,644	-	135,760	99,954	90,372	326,086	-	524,483	-	850,569	-	459,075	
TROUTMAN	50017	-	-	838,124	838,124	-	115,248	57,814	91,568	264,630	-	681,548	-	946,178	-	(108,054)	
WHEELER	50018	-	-	1,193,784	1,193,784	-	144,332	56,537	88,922	289,791	-	589,429	-	879,220	-	314,564	
WOLDT	50019	-	-	1,525,385	1,525,385	-	167,778	69,875	110,266	347,919	-	541,801	-	889,720	-	635,665	
KULHAVI	50025	-	-	1,529,153	1,529,153	-	147,402	79,889	97,606	324,897	-	578,741	-	903,638	-	625,515	
KESSELER	50026	-	-	1,395,015	1,395,015	-	112,473	75,202	75,901	263,576	-	580,260	-	843,836	-	551,179	
CAMPBELL	50027	-	-	1,299,513	1,299,513	-	106,652	103,095	48,876	258,623	-	575,411	-	834,034	-	465,479	
CELANI	50028	-	-	1,280,877	1,280,877	-	117,368	103,095	75,000	295,463	-	565,278	-	860,741	-	420,136	
FABIANO	50029	-	-	1,447,871	1,447,871	-	129,938	103,095	82,730	315,763	-	553,458	-	869,221	-	578,650	
RESIDENCE HALLS SUBTOTAL		-	-	26,549,892	26,549,892	-	2,644,332	1,700,733	1,692,635	6,037,700	-	11,382,056	-	17,419,756	-	9,130,136	
RESIDENTIAL RESTAURANTS																	
CAREY	50032	-	-	6,008,000	6,008,000	-	27,000	490,000	43,000	560,000	1,069,000	2,697,322	-	4,326,322	-	1,681,678	
MERRILL	50033	-	-	3,298,000	3,298,000	-	16,000	241,000	25,000	282,000	520,000	1,821,592	-	2,623,592	-	674,408	
ROBINSON	50034	-	-	3,867,000	3,867,000	-	18,000	356,000	30,000	404,000	676,000	2,079,557	-	3,159,557	-	707,443	
WOLDT	50035	-	-	6,792,000	6,792,000	-	31,000	624,000	50,000	705,000	1,318,000	2,719,846	-	4,742,846	-	2,049,154	
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	19,965,000	19,965,000	-	92,000	1,711,000	148,000	1,951,000	3,583,000	9,318,317	-	14,852,317	-	5,112,683	
UNALLOCATED EXPENSES																	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	4,823,725	-	4,823,725	-	(4,823,725)	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	539,813	539,813	
MAINT REPLACEMENT & RENOV	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	4,823,725	5,208,618	10,032,343	(6,440,182)	(16,472,525)	
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	69,595,313	69,595,313	-	4,837,682	5,115,169	2,863,545	12,816,396	14,451,293	30,678,824	5,208,618	63,155,131	(6,440,182)	-	
AUXILIARY CENTERS TOTALS		-	-	72,224,313	72,224,313	-	5,082,852	5,222,169	3,014,188	13,319,209	14,451,293	30,812,093	5,208,618	63,791,213	(8,433,100)	-	

**CENTRAL MICHIGAN UNIVERSITY
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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			
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	281,875	79,169	82,104	443,148	-	63,000	-	506,148	-	(506,148)	
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	150,475	146,659	77,949	375,083	-	451,718	-	826,801	-	(826,801)	
NCAA PAYMENTS	55002	-	-	940,000	940,000	-	-	-	-	-	-	-	-	-	-	940,000	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,842,908	-	1,842,908	-	(1,842,908)	
NCAA ACADEMIC ENHANCEMENT	55005	-	-	-	-	-	140,838	140,948	57,501	339,287	-	40,000	-	379,287	-	(379,287)	
HALL OF FAME	55006	-	-	500	500	-	-	-	-	-	-	13,000	-	13,000	-	(12,500)	
IMG REVENUE	55007	-	-	600,000	600,000	-	-	-	-	-	-	25,000	-	25,000	-	575,000	
COMPLIANCE	55008	-	-	-	-	-	195,155	12,208	92,957	300,320	-	50,000	-	350,320	-	(350,320)	
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	-	100,845	-	100,845	-	29,000	-	129,845	-	(129,845)	
MID AMERICAN CONFERENCE	55010	-	-	1,420,000	1,420,000	-	-	-	-	-	-	290,000	-	290,000	-	1,130,000	
ATHLETIC SPECIAL EVENTS	55015	-	-	30,000	30,000	-	-	6,000	-	6,000	-	10,600	-	16,600	-	13,400	
ATHLETICS-GENERAL	55020	-	-	115,000	115,000	-	575,173	39,826	301,394	916,393	-	527,059	2,534,240	3,977,692	16,675,162	12,812,470	
ATHLETIC TICKET TRADE	55023	-	-	785,000	785,000	-	75,000	78,258	26,453	179,711	-	105,000	-	284,711	-	500,289	
OUTBOUND TICKETS	55024	-	-	127,000	127,000	-	-	-	-	-	-	127,000	-	127,000	-	-	
EQUIPMENT & LOCKER ROOM	55035	-	-	-	-	-	51,250	15,000	30,885	97,135	-	15,000	-	112,135	-	(112,135)	
HOST MAC TOURNAMENT	55037	-	-	-	-	-	-	1,000	-	1,000	-	2,750	-	3,750	-	(3,750)	
SCOREBOARDS	55049	-	-	-	-	-	-	179,451	-	179,451	-	50,000	-	229,451	-	(229,451)	
SPORTS MEDICINE	55050	-	-	295,000	295,000	-	366,467	370,797	182,616	919,880	-	160,000	-	1,079,880	-	(784,880)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	28,943	-	28,943	-	(28,943)	
ATHLETIC INJURIES	55052	-	-	40,000	40,000	-	-	-	-	-	-	180,000	-	180,000	-	(140,000)	
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	142,010	49,807	79,023	270,840	-	80,000	-	350,840	-	(350,840)	
POST SEASON COMPETITION	55055	-	-	20,000	20,000	-	-	-	-	-	-	145,000	-	145,000	-	(125,000)	
STRENGTH & COND. PROGRAM	55057	-	-	1,000	1,000	110,836	120,500	47,036	117,085	395,457	-	35,000	-	430,457	-	(429,457)	
PEP BAND	55059	-	-	-	-	-	-	18,000	-	18,000	-	-	-	18,000	-	(18,000)	
CHEERLEADERS	55060	-	-	70,000	70,000	-	-	10,765	-	10,765	-	70,000	-	80,765	-	(10,765)	
ADIDAS/SLD	55061	-	-	27,000	27,000	-	-	-	-	-	-	50,000	-	50,000	-	(23,000)	
DEVELOPMENT OFFICER	55064	-	-	-	-	-	-	367	-	367	-	5,000	-	5,367	-	(5,367)	
CMU CHIPPETTES	55065	-	-	35,000	35,000	-	-	8,612	-	8,612	-	35,000	-	43,612	-	(8,612)	
FOOTBALL SUITES	55067	-	-	83,000	83,000	-	-	-	-	-	-	13,000	-	13,000	-	70,000	
50/50 RAFFLE	55069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHIPPEWA CLUB	55070	-	-	60,000	60,000	-	64,528	129,580	41,073	235,181	-	80,000	-	315,181	-	(255,181)	
GAME GUARANTEES	55071	-	-	1,368,000	1,368,000	-	-	-	-	-	-	900,000	-	900,000	-	468,000	
FOOTBALL ADMINISTRATIVE	55072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FOOTBALL	55075	-	-	250,000	250,000	976,000	570,715	542,247	590,694	2,679,656	-	1,200,000	-	3,879,656	-	(3,629,656)	
BASKETBALL ADMINISTRATIVE	55076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MEN'S BASKETBALL	55081	-	-	75,000	75,000	292,312	319,923	198,163	188,426	998,824	-	400,000	-	1,398,824	-	(1,323,824)	
BASEBALL	55082	-	-	58,000	58,000	158,500	-	76,906	48,993	284,399	-	250,000	-	534,399	-	(476,399)	
MENS TRACK & CROSS CO	55083	-	-	-	-	167,366	-	2,160	72,268	241,794	-	-	-	241,794	-	(241,794)	
WRESTLING	55085	-	-	50,000	50,000	172,337	-	59,073	67,899	299,309	-	105,000	-	404,309	-	(354,309)	
TRACK & FIELD - COMBINED	55087	-	-	68,000	68,000	-	-	-	-	-	-	200,000	-	200,000	-	(132,000)	
WOMEN'S BASKETBALL	55091	-	-	41,000	41,000	235,000	290,000	129,797	160,604	815,401	-	225,000	-	1,040,401	-	(999,401)	
WOMEN'S SOCCER	55092	-	-	15,000	15,000	155,000	-	468	65,414	220,882	-	110,000	-	330,882	-	(315,882)	
FIELD HOCKEY	55093	-	-	22,000	22,000	108,915	-	468	41,112	150,495	-	100,000	-	250,495	-	(228,495)	
GYMNASTICS	55094	-	-	26,000	26,000	216,662	-	19,473	88,399	324,534	-	140,000	-	464,534	-	(438,534)	
WOMEN'S GOLF	55095	-	-	18,000	18,000	60,000	-	24,760	32,458	117,218	-	140,000	-	257,218	-	(239,218)	
WOMEN'S LACROSSE	55096	-	-	22,000	22,000	110,486	-	3,159	52,143	165,788	-	160,000	-	325,788	-	(303,788)	
WOMENS TRACK & CROSS CO	55097	-	-	-	-	167,366	-	2,160	72,268	241,794	-	-	-	241,794	-	(241,794)	
VOLLEYBALL	55098	-	-	16,000	16,000	142,072	-	58,072	70,809	270,953	-	110,000	-	380,953	-	(364,953)	
SOFTBALL	55099	-	-	31,000	31,000	224,256	-	744	94,922	319,922	-	200,000	-	519,922	-	(488,922)	
ATHLETIC SCHOLARSHIPS	55136	-	-	840,473	840,473	-	-	-	-	-	-	6,864,635	-	6,864,635	5,569,162	(455,000)	
NCAA SPECIAL ASSIST FUND	55137	-	-	315,000	315,000	-	-	-	-	-	-	17,000	-	17,000	-	298,000	
ATHLETICS SUBTOTAL		-	-	7,863,973	7,863,973	3,297,108	3,343,909	2,551,978	2,735,449	11,928,444	-	15,645,613	2,534,240	30,108,297	22,244,324	-	

**CENTRAL MICHIGAN UNIVERSITY
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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	-	-	-	-	-	297,679	16,700	146,461	460,840	-	49,700	-	510,540	11,373,038	10,862,498	
MEDIATED SERVICES	53110	-	-	-	-	-	237,757	-	121,158	358,915	-	325,000	-	683,915	-	(683,915)	
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	612,072	90,052	282,368	984,492	-	14,422	-	998,914	-	(998,914)	
NETWORK	53112	-	-	-	-	-	469,586	221,390	215,797	906,773	-	355,000	-	1,261,773	400,000	(861,773)	
INFRASTRUCTURE	53114	-	-	-	-	-	393,768	-	164,921	558,689	-	45,950	-	604,639	-	(604,639)	
TECH SERVICES	53115	-	-	-	-	-	106,600	153,000	52,292	311,892	-	54,100	-	365,992	100,000	(265,992)	
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	482,755	327,584	213,435	1,023,774	-	39,277	-	1,063,051	-	(1,063,051)	
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	2,446,304	-	2,446,304	-	(2,446,304)	
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	228,001	99,662	108,945	436,608	-	27,335	-	463,943	-	(463,943)	
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	647,379	381,861	282,065	1,311,305	-	2,946	-	1,314,251	-	(1,314,251)	
INFORMATION SECURITY	53123	-	-	-	-	-	522,985	-	178,498	701,483	-	38,250	-	739,733	-	(739,733)	
DATA SERVICES	53125	-	-	-	-	-	745,910	325,995	317,648	1,389,553	-	30,430	-	1,419,983	-	(1,419,983)	
COMPUTING SUPPORT SUBTOTAL		-	-	-	-	-	4,744,492	1,616,244	2,083,588	8,444,324	-	3,428,714	-	11,873,038	11,873,038	-	
PUBLIC BROADCASTING																	
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	829,923	829,923	
MISCELLANEOUS	43305/43313	-	-	11,500	11,500	-	-	-	-	-	-	-	-	-	-	11,500	
TOWER RENT	43313	-	-	45,000	45,000	-	-	-	-	-	-	-	-	-	-	45,000	
CONTRIBUTIONS	9300011	-	-	1,015,000	1,015,000	-	-	-	-	-	-	-	-	-	-	1,015,000	
MANAGEMENT & GENERAL	43350	-	-	-	-	-	143,066	8,500	55,324	206,890	-	49,475	-	256,365	-	(256,365)	
FUNDRAISING	43351	-	-	-	-	-	115,771	51,217	63,374	230,362	-	143,900	-	374,262	-	(374,262)	
BROADCASTING	43352	-	-	-	-	-	172,505	24,400	73,490	270,395	-	323,058	-	593,453	-	(593,453)	
PROGRAMMING	43353	-	-	-	-	-	236,655	25,892	121,119	383,666	-	418,515	-	802,181	-	(802,181)	
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	27,720	3,000	12,144	42,864	-	78,850	-	121,714	-	(121,714)	
CORP FOR PUBLIC BROADCASTING	69015	-	-	246,552	246,552	-	-	-	-	-	-	-	-	-	-	246,552	
TOTAL RADIO		-	-	1,318,052	1,318,052	-	695,717	113,009	325,451	1,134,177	-	1,013,798	-	2,147,975	829,923	-	
TELEVISION																	
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	1,217,247	1,217,247	
MISCELLANEOUS	43205/43213	-	-	109,800	109,800	-	-	-	-	-	-	-	-	-	-	109,800	
TOWER RENT	43213	-	-	270,000	270,000	-	-	-	-	-	-	-	-	-	-	270,000	
CONTRIBUTIONS	9300010	-	-	1,395,000	1,395,000	-	-	-	-	-	-	-	-	-	-	1,395,000	
MANAGEMENT & GENERAL	43250	-	-	-	-	-	186,831	41,000	73,777	301,608	-	110,700	-	412,308	-	(412,308)	
FUNDRAISING	43251	-	-	-	-	-	166,561	30,167	82,121	278,849	-	341,200	-	620,049	-	(620,049)	
BROADCASTING	43252	-	-	-	-	-	407,599	57,554	174,783	639,936	-	516,600	-	1,156,536	-	(1,156,536)	
PROGRAMMING	43253	-	-	-	-	-	313,208	52,040	151,625	516,873	-	929,672	-	1,446,545	-	(1,446,545)	
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	43,461	6,000	20,450	69,911	-	114,550	-	184,461	-	(184,461)	
OUTREACH	43255	-	-	-	-	-	67,300	-	24,460	91,760	-	11,000	-	102,760	-	(102,760)	
CORP FOR PUBLIC BROADCASTING	69005	-	-	930,612	930,612	-	-	-	-	-	-	-	-	-	-	930,612	
TOTAL TELEVISION		-	-	2,705,412	2,705,412	-	1,184,960	186,761	527,216	1,898,937	-	2,023,722	-	3,922,659	1,217,247	-	
PUBLIC BROADCASTING SUBTOTAL		-	-	4,023,464	4,023,464	-	1,880,677	299,770	852,667	3,033,114	-	3,037,520	-	6,070,634	2,047,170	-	

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	-	-	3,070	3,070	-	-	-	-	-	-	-	-	-	-	3,070
USAGE-ADMINISTRATIVE	50142	-	-	264,600	264,600	-	-	-	-	-	-	-	-	-	-	264,600
NONTAXABLE SALES-RESALE	50142	-	-	86,050	86,050	-	-	-	-	-	-	-	-	-	-	86,050
CELLULAR PHONE RESALE	50142	-	-	7,567,635	7,567,635	-	-	-	-	-	-	-	-	-	-	7,567,635
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,301,250	2,301,250	-	-	-	-	-	-	-	-	-	-	2,301,250
SERVICE ORDER CHARGES	50142	-	-	2,051,560	2,051,560	-	-	-	-	-	-	-	-	-	-	2,051,560
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	350,000	350,000	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	-	-	15,925	15,925	-	-	-	-	-	-	-	-	-	-	15,925
PERSONNEL SERVICES	50142	-	-	-	-	-	861,261	370,000	434,481	1,665,742	-	-	-	1,665,742	62,611	(1,603,131)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	222,100	-	222,100	-	(222,100)
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	192,300	-	192,300	-	(192,300)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	125,789	-	125,789	-	(125,789)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	7,548,700	-	7,548,700	-	(7,548,700)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	2,177,800	-	2,177,800	-	(2,177,800)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	57,800	-	57,800	-	(57,800)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)
TELECOMMUNICATIONS SUBTOTAL		-	-	13,015,090	13,015,090	-	861,261	370,000	434,481	1,665,742	-	10,324,489	275,215	12,265,446	(749,644)	-
COLLEGE OF MEDICINE CLINICS																
UNIVERSITY HEALTH SERVICES	150100000	-	-	937,935	937,935	533,133	797,545	32,292	635,868	1,998,838	-	327,650	246,442	2,572,930	1,634,995	-
NEW CLINIC OPERATIONS	151820000	-	-	265,618	265,618	31,639	105,814	10,764	65,412	213,629	-	81,050	-	294,679	29,061	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,203,553	1,203,553	564,772	903,359	43,056	701,280	2,212,467	-	408,700	246,442	2,867,609	1,664,056	-
EVENTS & CONFERENCE SERVICES																
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	60,349	60,349	-	75,241	76,992	38,801	191,034	-	11,049	-	202,083	141,734	-
UNIVERSITY EVENTS	50181/25201	-	-	1,033,000	1,033,000	-	144,800	406,389	64,796	615,985	-	521,217	-	1,137,202	104,202	-
UNIVERSITY EVENTS SUBTOTAL		-	-	1,093,349	1,093,349	-	220,041	483,381	103,597	807,019	-	532,266	-	1,339,285	245,936	-
UNIVERSITY RECREATION																
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	47,297	702,146	310,000	335,497	1,394,940	-	189,687	-	1,584,627	1,069,627	-
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,824	42,025	27,600	24,200	105,649	-	40,903	-	146,552	76,552	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,824	60,606	37,166	50,781	160,377	-	47,116	-	207,493	157,304	-
UNIVERSITY RECREATION SUBTOTAL		-	-	635,189	635,189	70,945	804,777	374,766	410,478	1,660,966	-	277,706	-	1,938,672	1,303,483	-
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	27,834,618	27,834,618	3,932,825	12,758,516	5,739,195	7,321,540	29,752,076	-	33,655,008	3,055,897	66,462,981	38,628,363	-
GRAND TOTAL		247,122,252	87,385,300	127,329,034	461,836,586	94,165,536	80,182,401	21,519,079	78,088,130	273,955,146	14,451,293	172,884,052	(13,721)	461,276,770	(559,816)	-

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 2019-2020 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
2019-2020 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	-	-	1,381,454	587,201	636,638	2,605,293	-	-	-	2,605,293	-	(2,605,293)	
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	665,200	-	665,200	-	(665,200)	
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	-	-	-	-	-	-	-	2,241,452	-	2,241,452	-	(2,241,452)	
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 (64.56%)		-	-	-	-	-	-	-	(11,742,580)	-	(11,742,580)	-	11,742,580	
CHARGE TO AUXILIARY FUND (35.44%)		-	-	-	-	-	-	-	(6,446,050)	-	(6,446,050)	-	6,446,050	
GRAND TOTAL		-	-	1,381,454	587,201	636,638	2,605,293	-	(2,605,293)	-	-	-	-	

Parking Services

The 2019-20 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 2019-20 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 2019-20 budgeted expenses reflect staff compensation based on the reorganization and new management of the department. The 2019-20 budget is anticipated to contribute the same amount to fund capital projects and maintains similar operational spending levels to the prior year.

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	-	-	245,170	107,000	150,643	502,813	-	83,269	-	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	-	245,170	107,000	150,643	502,813	-	133,269	-	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 2019-20 budgets is projected at \$69,595,313 and is based on the following assumptions:

- A 2.50 percent increase in the room and board unlimited meal plan from \$10,076 for two semesters to \$10,328 for residence hall students.
- Residence hall capacity is approximately 6,000. Estimated fall opening occupancy is 4,700.
- Residence hall occupancy is estimated to average 4,500 (78 percent of budgeted capacity) for the year.

Expenditures

The total expenditure budget for 2019-20 is \$69,595,313 which is a 9.21 percent decrease from the 2018-19 budget (\$76,657,025). The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2019-20.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- No increase to the projected university overhead charge for 2019-20. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase in the range of 4 to 5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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														
BEDDOW	50003	1,301,838	-	129,568	83,095	84,945	297,608	-	193,366	303,898	-	794,872	-	506,966
CALKINS	50004	1,404,888	-	125,152	98,095	80,000	303,247	-	200,814	321,421	-	825,482	-	579,406
CAREY	50005	-	-	-	-	-	-	-	195,680	-	-	195,680	-	(195,680)
COBB	50006	1,063,145	-	176,715	68,095	114,831	359,641	-	209,347	368,161	-	937,149	-	125,996
EMMONS	50007	1,494,565	-	119,670	88,095	77,709	285,474	-	191,423	309,395	-	786,292	-	708,273
HERRIG	50008	1,514,729	-	141,581	78,502	79,948	300,031	-	191,591	354,478	-	846,100	-	668,629
LARZELERE	50009	1,412,925	-	141,555	102,358	96,956	340,869	-	235,698	351,069	-	927,636	-	485,289
MERRILL	50010	1,370,957	-	129,938	88,704	86,754	305,396	-	205,341	331,768	-	842,505	-	528,452
ROBINSON	50011	870,705	-	110,477	82,820	66,319	259,616	-	201,205	336,189	-	797,010	-	73,695
SAXE	50012	1,470,925	-	109,563	82,777	74,093	266,433	-	193,943	340,875	-	801,251	-	669,674
SWEENEY	50013	1,412,925	-	141,581	94,325	93,988	329,894	-	226,162	366,735	-	922,791	-	490,134
THORPE	50015	1,412,924	-	141,581	85,311	75,851	302,743	-	220,313	342,775	-	865,831	-	547,093
TROUT	50016	1,309,644	-	135,760	99,954	90,372	326,086	-	193,875	330,608	-	850,569	-	459,075
TROUTMAN	50017	838,124	-	115,248	57,814	91,568	264,630	-	306,710	374,838	-	946,178	-	(108,054)
WHEELER	50018	1,193,784	-	144,332	56,537	88,922	289,791	-	209,347	380,082	-	879,220	-	314,564
WOLDT	50019	1,525,385	-	167,778	69,875	110,266	347,919	-	191,994	349,807	-	889,720	-	635,665
KULHAVI	50025	1,529,153	-	147,402	79,889	97,606	324,897	-	244,045	334,696	-	903,638	-	625,515
KESSELER	50026	1,395,015	-	112,473	75,202	75,901	263,576	-	235,758	344,502	-	843,836	-	551,179
CAMPBELL	50027	1,299,513	-	106,652	103,095	48,876	258,623	-	257,480	317,931	-	834,034	-	465,479
CELANI	50028	1,280,877	-	117,368	103,095	75,000	295,463	-	235,199	330,079	-	860,741	-	420,136
FABIANO	50029	1,447,871	-	129,938	103,095	82,730	315,763	-	235,199	318,259	-	869,221	-	578,650
TOTAL RESIDENCE HALLS		26,549,892	-	2,644,332	1,700,733	1,692,635	6,037,700	-	4,574,490	6,807,566	-	17,419,756	-	9,130,136
APARTMENTS														
KEWADIN	50021	630,000	-	212,000	3,500	30,000	245,500	-	224,352	111,357	-	581,209	-	48,791
NORTHWEST	50022	1,383,720	-	277,860	8,000	55,000	340,860	-	419,510	204,357	-	964,727	-	418,993
GRAD HSG	50023	980,565	-	122,500	7,000	55,000	184,500	-	324,382	66,200	-	575,082	-	405,483
TOTAL APARTMENTS		2,994,285	-	612,360	18,500	140,000	770,860	-	968,244	381,914	-	2,121,018	-	873,267
RESIDENTIAL RESTAURANTS														
CAREY	50032	6,008,000	-	27,000	490,000	43,000	560,000	1,069,000	214,322	2,483,000	-	4,326,322	-	1,681,678
MERRILL	50033	3,298,000	-	16,000	241,000	25,000	282,000	520,000	179,592	1,642,000	-	2,623,592	-	674,408
ROBINSON	50034	3,867,000	-	18,000	356,000	30,000	404,000	676,000	199,557	1,880,000	-	3,159,557	-	707,443
WOLDT	50035	6,792,000	-	31,000	624,000	50,000	705,000	1,318,000	309,846	2,410,000	-	4,742,846	-	2,049,154
TOTAL RESIDENTIAL RESTAURANTS		19,965,000	-	92,000	1,711,000	148,000	1,951,000	3,583,000	903,317	8,415,000	-	14,852,317	-	5,112,683
BOVEE UC														
BOOKSTORE	50042	10,385,000	-	547,500	362,000	315,000	1,224,500	7,199,400	-	889,000	-	9,312,900	-	1,072,100
BUILDING	50043	91,000	-	315,655	73,000	175,995	564,650	-	-	34,600	-	599,250	-	(508,250)
CENTRAL CARD	50045	125,000	-	37,835	21,000	27,315	86,150	-	-	149,450	-	235,600	-	(110,600)
MEDIAGRAPHIX	50047	48,550	-	-	37,500	-	37,500	-	-	9,129	-	46,629	-	1,921
SUBTOTAL		10,649,550	-	900,990	493,500	518,310	1,912,800	7,199,400	-	1,082,179	-	10,194,379	-	455,171

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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		
BOVEE UC FOOD SERVICE														
CATERING	50048	1,959,601	-	-	232,189	-	232,189	724,978	-	847,824	-	1,804,991	-	154,610
DOWN UNDER	50049	590,000	-	-	115,050	-	115,050	236,000	-	301,968	-	653,018	-	(63,018)
EINSTEINS	50050	334,300	-	-	73,880	-	73,880	123,691	-	114,445	-	312,016	-	22,284
BURRITO BOWL	50051	225,500	-	-	39,270	-	39,270	99,220	-	48,443	-	186,933	-	38,567
JAVA CITY LIBRARY	50052	240,051	-	-	62,500	-	62,500	88,339	-	82,467	-	233,306	-	6,745
BEVERAGE SERVICES	50053	79,800	-	-	7,251	-	7,251	17,500	-	9,500	-	34,251	-	45,549
C3 TOWERS	50054	850,000	-	-	163,000	-	163,000	433,500	-	236,305	-	832,805	-	17,195
CMBREW HP	50055	155,809	-	-	35,057	-	35,057	69,335	-	51,523	-	155,915	-	(106)
C3 EXPRESS PEARCE	50056	90,000	-	-	1,173	-	1,173	52,200	-	32,216	-	85,589	-	4,411
THE MARKET	50057	1,036,275	-	-	136,170	-	136,170	601,040	-	218,542	-	955,752	-	80,523
UC STARBUCKS	50059	620,473	-	-	130,000	-	130,000	254,394	-	148,371	-	532,765	-	87,708
NORTHSIDE MARKET	50060	311,200	-	-	52,926	-	52,926	192,944	-	33,113	-	278,983	-	32,217
WHICH WICH	50064	232,077	-	-	48,000	-	48,000	95,152	-	71,142	-	214,294	-	17,783
CONCESSIONS	50076	307,000	-	-	64,470	-	64,470	122,800	-	94,580	-	281,850	-	25,150
SUBTOTAL		7,032,086	-	-	1,160,936	-	1,160,936	3,111,093	-	2,290,439	-	6,562,468	-	469,618
TOTAL BOVEE UC		17,681,636	-	900,990	1,654,436	518,310	3,073,736	10,310,493	-	3,372,618	-	16,756,847	-	924,789
PRINTING SERVICES														
UNIVERSITY PRESS	50082	1,484,000	-	521,035	29,500	313,239	863,774	524,800	-	242,000	-	1,630,574	-	(146,574)
UP COPY CENTER	50083	235,500	-	31,815	1,000	24,822	57,637	21,000	-	152,450	-	231,087	-	4,413
UC COPY CENTER	50084	85,000	-	35,150		26,539	61,689	12,000	-	37,500	-	111,189	-	(26,189)
TOTAL PRINTING SERVICES		1,804,500	-	588,000	30,500	364,600	983,100	557,800	-	431,950	-	1,972,850	-	(168,350)
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		-	-	-	-	-	-	-	-	4,823,725	-	4,823,725	-	(4,823,725)
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	539,813	539,813
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	4,823,725	5,208,618	10,032,343	(6,440,182)	(16,472,525)
GRAND TOTAL		69,595,313	-	4,837,682	5,115,169	2,863,545	12,816,396	14,451,293	6,446,051	24,232,773	5,208,618	63,155,131	(6,440,182)	-

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 2019-20 Athletic revenue budget is projected at \$7,863,973. In addition, the general fund support of \$22,244,324 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 2019-20 is set at \$5,569,162. Revenues, totaling \$7,863,973 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs. The 2019-20 fiscal year expenditure budget (including transfers out) totals \$30,108,297.

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	79,169	82,104	443,148	-	63,000	-	506,148	-	(506,148)
GENERAL FM & EQUIPMENT	55001	-	-	150,475	146,659	77,949	375,083	-	451,718	-	826,801	-	(826,801)
NCAA PAYMENTS	55002	940,000	-	-	-	-	-	-	-	-	-	-	940,000
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	1,842,908	-	1,842,908	-	(1,842,908)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	140,838	140,948	57,501	339,287	-	40,000	-	379,287	-	(379,287)
HALL OF FAME	55006	500	-	-	-	-	-	-	13,000	-	13,000	-	(12,500)
IMG REVENUE	55007	600,000	-	-	-	-	-	-	25,000	-	25,000	-	575,000
COMPLIANCE	55008	-	-	195,155	12,208	92,957	300,320	-	50,000	-	350,320	-	(350,320)
SPORTS INFORMATION DEPT	55009	-	-	-	100,845	-	100,845	-	29,000	-	129,845	-	(129,845)
MID AMERICAN CONFERENCE	55010	1,420,000	-	-	-	-	-	-	290,000	-	290,000	-	1,130,000
ATHLETIC SPECIAL EVENTS	55015	30,000	-	-	6,000	-	6,000	-	10,600	-	16,600	-	13,400
ATHLETICS-GENERAL	55020	115,000	-	575,173	39,826	301,394	916,393	-	527,059	2,534,240	3,977,692	16,675,162	12,812,470
ATHLETIC TICKET TRADE	55023	785,000	-	75,000	78,258	26,453	179,711	-	105,000	-	284,711	-	500,289
OUTBOUND TICKETS	55024	127,000	-	-	-	-	-	-	127,000	-	127,000	-	-
EQUIPMENT & LOCKER ROOM	55035	-	-	51,250	15,000	30,885	97,135	-	15,000	-	112,135	-	(112,135)
HOST MAC TOURNAMENT	55037	-	-	-	1,000	-	1,000	-	2,750	-	3,750	-	(3,750)
SCOREBOARDS	55049	-	-	-	179,451	-	179,451	-	50,000	-	229,451	-	(229,451)
SPORTS MEDICINE	55050	295,000	-	366,467	370,797	182,616	919,880	-	160,000	-	1,079,880	-	(784,880)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	28,943	-	28,943	-	(28,943)
ATHLETIC INJURIES	55052	40,000	-	-	-	-	-	-	180,000	-	180,000	-	(140,000)
ATHLETIC PROMOTIONS	55053	-	-	142,010	49,807	79,023	270,840	-	80,000	-	350,840	-	(350,840)
POST SEASON COMPETITION	55055	20,000	-	-	-	-	-	-	145,000	-	145,000	-	(125,000)
STRENGTH & COND. PROGRAM	55057	1,000	110,836	120,500	47,036	117,085	395,457	-	35,000	-	430,457	-	(429,457)
PEP BAND	55059	-	-	-	18,000	-	18,000	-	-	-	18,000	-	(18,000)
CHEERLEADERS	55060	70,000	-	-	10,765	-	10,765	-	70,000	-	80,765	-	(10,765)
ADIDAS/SLD	55061	27,000	-	-	-	-	-	-	50,000	-	50,000	-	(23,000)
DEVELOPMENT OFFICER	55064	-	-	-	367	-	367	-	5,000	-	5,367	-	(5,367)
CMU CHIPPETTES	55065	35,000	-	-	8,612	-	8,612	-	35,000	-	43,612	-	(8,612)
FOOTBALL SUITES	55067	83,000	-	-	-	-	-	-	13,000	-	13,000	-	70,000
CHIPPEWA CLUB	55070	60,000	-	64,528	129,580	41,073	235,181	-	80,000	-	315,181	-	(255,181)
GAME GUARANTEES	55071	1,368,000	-	-	-	-	-	-	900,000	-	900,000	-	468,000
FOOTBALL	55075	250,000	976,000	570,715	542,247	590,694	2,679,656	-	1,200,000	-	3,879,656	-	(3,629,656)
MEN'S BASKETBALL	55081	75,000	292,312	319,923	198,163	188,426	998,824	-	400,000	-	1,398,824	-	(1,323,824)
BASEBALL	55082	58,000	158,500	-	76,906	48,993	284,399	-	250,000	-	534,399	-	(476,399)
MENS TRACK & CROSS CO	55083	-	167,366	-	2,160	72,268	241,794	-	-	-	241,794	-	(241,794)
WRESTLING	55085	50,000	172,337	-	59,073	67,899	299,309	-	105,000	-	404,309	-	(354,309)
TRACK & FIELD - COMBINED	55087	68,000	-	-	-	-	-	-	200,000	-	200,000	-	(132,000)
WOMEN'S BASKETBALL	55091	41,000	235,000	290,000	129,797	160,604	815,401	-	225,000	-	1,040,401	-	(999,401)
WOMEN'S SOCCER	55092	15,000	155,000	-	468	65,414	220,882	-	110,000	-	330,882	-	(315,882)
FIELD HOCKEY	55093	22,000	108,915	-	468	41,112	150,495	-	100,000	-	250,495	-	(228,495)
GYMNASTICS	55094	26,000	216,662	-	19,473	88,399	324,534	-	140,000	-	464,534	-	(438,534)
WOMEN'S GOLF	55095	18,000	60,000	-	24,760	32,458	117,218	-	140,000	-	257,218	-	(239,218)
WOMEN'S LACROSSE	55096	22,000	110,486	-	3,159	52,143	165,788	-	160,000	-	325,788	-	(303,788)
WOMENS TRACK & CROSS CO	55097	-	167,366	-	2,160	72,268	241,794	-	-	-	241,794	-	(241,794)
VOLLEYBALL	55098	16,000	142,072	-	58,072	70,809	270,953	-	110,000	-	380,953	-	(364,953)
SOFTBALL	55099	31,000	224,256	-	744	94,922	319,922	-	200,000	-	519,922	-	(488,922)
ATHLETIC SCHOLARSHIPS	55136	840,473	-	-	-	-	-	-	6,864,635	-	6,864,635	5,569,162	(455,000)
NCAA SPECIAL ASSIST FUND	55137	315,000	-	-	-	-	-	-	17,000	-	17,000	-	298,000
GRAND TOTAL		7,863,973	3,297,108	3,343,909	2,551,978	2,735,449	11,928,444	-	15,645,613	2,534,240	30,108,297	22,244,324	-

General Fund Support	2019-2020
Faculty Salaries	3,297,108
Staff Salaries	3,165,584
Regular Faculty Benefits	1,367,015
FT Faculty & Staff Benefits	1,368,434
Supplies & Equipment	2,449,120
Overhead	2,534,240
Debt Service	1,842,908
Scholarships	5,569,162
Additional University Subsidy (2009-2010)	650,753
	<u>22,244,324</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
2019-2020 NON-GENERAL FUND BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	UNV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
UNIVERSITY HEALTH SERVICES														
OPERATIONS	1501000000	937,935	533,133	797,545	32,292	635,868	1,998,838		327,650	246,442	2,572,930	1,634,995	-	
TOTAL UNIV HEALTH SERVICES		<u>937,935</u>	<u>533,133</u>	<u>797,545</u>	<u>32,292</u>	<u>635,868</u>	<u>1,998,838</u>	-	<u>327,650</u>	<u>246,442</u>	<u>2,572,930</u>	<u>1,634,995</u>	<u>-</u>	
NEW CLINIC														
OPERATIONS	1518200000	265,618	31,639	105,814	10,764	65,412	213,629	-	81,050	-	294,679	29,061	-	
TOTAL NEW CLINIC OPERATIONS		<u>265,618</u>	<u>31,639</u>	<u>105,814</u>	<u>10,764</u>	<u>65,412</u>	<u>213,629</u>	-	<u>81,050</u>	<u>-</u>	<u>294,679</u>	<u>29,061</u>	<u>-</u>	
GRAND TOTAL		<u>1,203,553</u>	<u>564,772</u>	<u>903,359</u>	<u>43,056</u>	<u>701,280</u>	<u>2,212,467</u>	-	<u>408,700</u>	<u>246,442</u>	<u>2,867,609</u>	<u>1,664,056</u>	<u>-</u>	

Computing Support

The Office of Information Technology continues to apply funding to support key services. Major projects for 2019-20 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
2019-2020 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	-	-	297,679	16,700	146,461	460,840	-	49,700	-	510,540	11,373,038	10,862,498	
MEDIATED SERVICES	53110	-	-	237,757	-	121,158	358,915	-	325,000	-	683,915	-	(683,915)	
APPLICATION & DEVELOPMENT	53111	-	-	612,072	90,052	282,368	984,492	-	14,422	-	998,914	-	(998,914)	
NETWORK	53112	-	-	469,586	221,390	215,797	906,773	-	355,000	-	1,261,773	400,000	(861,773)	
INFRASTRUCTURE	53114	-	-	393,768	-	164,921	558,689	-	45,950	-	604,639	-	(604,639)	
TECH SERVICES	53115	-	-	106,600	153,000	52,292	311,892	-	54,100	-	365,992	100,000	(265,992)	
HELP DESK AND USER SUPPORT	53116	-	-	482,755	327,584	213,435	1,023,774	-	39,277	-	1,063,051	-	(1,063,051)	
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	2,446,304	-	2,446,304	-	(2,446,304)	
PROJECT MANAGEMENT OFFICE	53120	-	-	228,001	99,662	108,945	436,608	-	27,335	-	463,943	-	(463,943)	
DEVELOPMENT & MAINTENANCE	53121	-	-	647,379	381,861	282,065	1,311,305	-	2,946	-	1,314,251	-	(1,314,251)	
INFORMATION SECURITY	53123	-	-	522,985	-	178,498	701,483	-	38,250	-	739,733	-	(739,733)	
DATA SERVICES	53125	-	-	745,910	325,995	317,648	1,389,553	-	30,430	-	1,419,983	-	(1,419,983)	
GRAND TOTAL		-	-	4,744,492	1,616,244	2,083,588	8,444,324	-	3,428,714	-	11,873,038	11,873,038	-	

Public Broadcasting

The 2019-20 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2020, with a total budget of \$6,070,634 as compared to \$6,051,755 in 2018-19. The total budget reflects a 0.31 percent increase compared to the 2018-19 budget.

**CENTRAL MICHIGAN UNIVERSITY
2019-2020 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	-	-	-	-	-	-	-	-	-	-	-	829,923	829,923
MISCELLANEOUS	43305/43313	11,500	-	-	-	-	-	-	-	-	-	-	-	11,500
TOWER RENT	43313	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000
CONTRIBUTIONS	9300011	1,015,000	-	-	-	-	-	-	-	-	-	-	-	1,015,000
MANAGEMENT & GENERAL	43350	-	-	143,066	8,500	55,324	206,890	-	49,475	-	256,365	-	-	(256,365)
FUNDRAISING	43351	-	-	115,771	51,217	63,374	230,362	-	143,900	-	374,262	-	-	(374,262)
BROADCASTING	43352	-	-	172,505	24,400	73,490	270,395	-	323,058	-	593,453	-	-	(593,453)
PROGRAMMING	43353	-	-	236,655	25,892	121,119	383,666	-	418,515	-	802,181	-	-	(802,181)
PROGRAM INFORMATION & OUTREACH	43354	-	-	27,720	3,000	12,144	42,864	-	78,850	-	121,714	-	-	(121,714)
CORP FOR PUBLIC BROADCASTING	69015	246,552	-	-	-	-	-	-	-	-	-	-	-	246,552
TOTAL RADIO		1,318,052	-	695,717	113,009	325,451	1,134,177	-	1,013,798	-	2,147,975	829,923	-	
TELEVISION														
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	1,217,247	1,217,247
MISCELLANEOUS	43205/43213	109,800	-	-	-	-	-	-	-	-	-	-	-	109,800
TOWER RENT	43213	270,000	-	-	-	-	-	-	-	-	-	-	-	270,000
CONTRIBUTIONS	9300010	1,395,000	-	-	-	-	-	-	-	-	-	-	-	1,395,000
MANAGEMENT & GENERAL	43250	-	-	186,831	41,000	73,777	301,608	-	110,700	-	412,308	-	-	(412,308)
FUNDRAISING	43251	-	-	166,561	30,167	82,121	278,849	-	341,200	-	620,049	-	-	(620,049)
BROADCASTING	43252	-	-	407,599	57,554	174,783	639,936	-	516,600	-	1,156,536	-	-	(1,156,536)
PROGRAMMING	43253	-	-	313,208	52,040	151,625	516,873	-	929,672	-	1,446,545	-	-	(1,446,545)
PROGRAM INFORMATION & OUTREACH	43254	-	-	43,461	6,000	20,450	69,911	-	114,550	-	184,461	-	-	(184,461)
OUTREACH	43255	-	-	67,300	-	24,460	91,760	-	11,000	-	102,760	-	-	(102,760)
CORP FOR PUBLIC BROADCASTING	69005	930,612	-	-	-	-	-	-	-	-	-	-	-	930,612
TOTAL TELEVISION		2,705,412	-	1,184,960	186,761	527,216	1,898,937	-	2,023,722	-	3,922,659	1,217,247	-	
GRAND TOTAL		4,023,464	-	1,880,677	299,770	852,667	3,033,114	-	3,037,520	-	6,070,634	2,047,170	-	

Telecommunications

The Telecommunications budget for 2019-20 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
2019-2020 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	3,070	-	-	-	-	-	-	-	-	-	-	-	3,070
USAGE-ADMINISTRATIVE	50142	264,600	-	-	-	-	-	-	-	-	-	-	-	264,600
NONTAXABLE SALES-RESALE	50142	86,050	-	-	-	-	-	-	-	-	-	-	-	86,050
CELLULAR PHONE RESALE	50142	7,567,635	-	-	-	-	-	-	-	-	-	-	-	7,567,635
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,301,250	-	-	-	-	-	-	-	-	-	-	-	2,301,250
SERVICE ORDER CHARGES	50142	2,051,560	-	-	-	-	-	-	-	-	-	-	-	2,051,560
MONTHLY PHONE SERVICE-RES HALLS	50142	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	375,000	-	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	15,925	-	-	-	-	-	-	-	-	-	-	-	15,925
PERSONNEL SERVICES	50142	-	-	861,261	370,000	434,481	1,665,742	-	-	-	1,665,742	62,611	(1,603,131)	
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	222,100	-	222,100	-	(222,100)	
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	192,300	-	192,300	-	(192,300)	
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	125,789	-	125,789	-	(125,789)	
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	7,548,700	-	7,548,700	-	(7,548,700)	
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	2,177,800	-	2,177,800	-	(2,177,800)	
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	57,800	-	57,800	-	(57,800)	
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)	
GRAND TOTAL		13,015,090	-	861,261	370,000	434,481	1,665,742	-	10,324,489	275,215	12,265,446	(749,644)	-	

University Events and Conferences Services

The 2019-20 University Events budget includes general fund support of \$104,202. 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 2019-20 Event and Conference Services (ECS) budget includes general fund support of \$141,734. 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
2019-2020 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	60,349	-	75,241	76,992	38,801	191,034	-	11,049	-	202,083	141,734	-	
UNIVERSITY EVENTS	50181	1,033,000	-	144,800	406,389	64,796	615,985	-	521,217	-	1,137,202	104,202	-	
GRAND TOTAL		1,093,349	-	220,041	483,381	103,597	807,019	-	532,266	-	1,339,285	245,936	-	

University Recreation

The 2019-20 University Recreation budget includes general fund support of \$2,041,936. 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 2019-20 Events Center Operations budget includes general fund support of \$233,856. 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
2019-2020 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														
EVENTS CENTER OPERATIONS	50225/25201	50,189	11,824	60,606	37,166	50,781	160,377	-	47,116	-	207,493	157,304	-	
TICKET CENTRAL	50183/25201	70,000	11,824	42,025	27,600	24,200	105,649	-	40,903	-	146,552	76,552	-	
UNIVERSITY RECREATION	50195/25201	515,000	47,297	702,146	310,000	335,497	1,394,940	-	189,687	-	1,584,627	1,069,627	-	
GRAND TOTAL		635,189	70,945	804,777	374,766	410,478	1,660,966	-	277,706	-	1,938,672	1,303,483	-	

**SPECIFIC 2019-2020 REVENUE AND EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY TO BE GRANTED WITH
ACCEPTANCE OF 2019-2020 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$4,550,000	Subscription services for approximately 2,069 periodical & electronic resources (EBSCO Subscription Services handled 1,439 of the subscriptions, standing orders, databases and journal packages for a total of \$1,468,593).
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, cyber, medical malpractice, auto, all-states and excess MI workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, 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, and the Bioscience Building.
6) Student Technology	50142/53112	2,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	Global Campus - Various & University Communications	7,500,000	Contract with media buying agent for various marketing and advertising initiatives for Global Campus learning center locations across the United States and Main Campus.
8) Property Leases	Global Campus - Various	3,000,000	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	3,000,000	Annual purchases for new and replacement hardware, software, consulting and other project costs.
11) Supplies & Equipment, Faculty Start-up	Various	4,250,000	Supplies and equipment purchases associated with hiring research intensive faculty.
12) Water & Sewer Purchase	50175	1,024,046	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.
15) Physician Adjuster Payments	Various	14,575,360	Enhanced medicaid payments to CMED affiliate provider groups
16) State of Michigan - IGT	Various	6,340,924	Local match payments to the State of Michigan in association with physician adjuster payments
17) University Pediatricians	Various	10,000,000	Enhanced medicaid payments to CMED affiliate provider group
18) State of Michigan (UP) - IGT	Various	3,500,000	Local match payments to the State of Michigan in association with UP physician adjuster payments
19) Website Project	Various	1,500,000	Payments to enhance the CMU website. This includes analysis, consulting, development, implementation and other related costs.
20) Game Guarantees - Football	55071	2,500,000	Revenue from football games against the University of Wisconsin and the University of Miami.
	TOTAL	\$112,630,330	

"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	8,500,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	8,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
	TOTAL	<u>\$25,000,000</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	Third (3rd) year of a three (3) year agreement for hosting of CMU's SAP Environment.
	TOTAL	<u><u>\$24,065,944</u></u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2019-20
<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	2019-20
CAMPUS	ANNUAL - CARPET REPLACEMENT	50,450
CAMPUS	ANNUAL - CURBING AND STORM SEWER REPLACEMENT	30,800
CAMPUS	ANNUAL - DOOR REPLACEMENT	59,500
CAMPUS	ANNUAL - ENVIRONMENTAL	40,000
CAMPUS	ANNUAL - FLOOR REPLACEMENT (HARD SURFACE)	50,750
CAMPUS	ANNUAL - MASONRY MAINTENANCE AND REPAIR	70,000
CAMPUS	ANNUAL - MASONRY RESTORATION	1,439,800
CAMPUS	ANNUAL - PARKING LOT ASPHALT REPAIR	213,700
CAMPUS	ANNUAL - ROOF MAINTENANCE AND REPAIR	100,000
CAMPUS	ANNUAL - ROOF REPLACEMENT	1,571,500
CAMPUS	ANNUAL - SIDEWALK REPAIR	348,500
CAMPUS	ANNUAL - TUNNEL REPAIR	466,000
CAMPUS	EXTERIOR LIGHTING IMPROVEMENTS	333,500
CAMPUS	HVAC INFRASTRUCTURE IMPROVEMENTS	763,000
CAMPUS	INVESTIGATE/REPAIR WATER INFILTRATION	50,000
CAMPUS	IRRIGATION INFRASTRUCTURE UPGRADE	61,500
MARGO JONKER	SOFTBALL FIELD REPAIR	51,000
TOTAL DEFERRED MAINTENANCE		\$ 5,700,000