



OPERATING BUDGET

2022-2023



Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University
2022-23 Consolidated Operating Budget Narrative

The operating budget process is designed to link strategic planning with operational planning and illustrate the operating needs of the university. The annual planning process includes the creation of numerous financial scenarios based on a variety of assumptions and planning parameters. These planning parameters are discussed at numerous levels of the organization. The process includes current projections for enrollment, tuition, other revenue, and expenditures for the fiscal year. The planning cycle focuses on the next two to five years depending on the level of certainty surrounding planning assumptions. Divisional planning includes aligning resources with university strategic planning. The planning process begins in the fall semester with budget development scheduled throughout the spring semester.

Upon completion of the financial planning process and budget development, a proposed executive summary of the operating budget is presented to the President of Central Michigan University (CMU) and upon his recommendation approved by the Board of Trustees in June. The divisions/departments are informed of the approved budget and a detailed operating budget is shared with the campus community. The operating budget includes planned revenue and expenditures for all general fund and auxiliary (non-general fund) operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget of the university.

The operating budget includes several schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 as well as 10 through 26 reflect the revenue and expenditures by center.

The consolidated budget includes \$434,740,055 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2022-23.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	TICKET CENTRAL & EVENTS CENTER OPERATIONS	TOTAL
REVENUES													
TUITION, ROOM, & BOARD	209,629,248	-	-	39,887,525	-	-	-	-	-	-	-	-	249,516,773
STATE APPROPRIATIONS	92,866,100	-	-	-	-	-	-	-	-	-	-	-	92,866,100
DEPARTMENTAL REVENUE	31,230,098	-	2,005,000	14,418,651	7,675,427	381,530	835,000	-	1,000,210	812,277	250,000	7,500	58,615,693
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	981,002	-	-	4,917,322	12,678,350	-	-	-	-	18,576,674
TOTAL REVENUES	336,525,446	-	2,005,000	55,887,178	7,675,427	381,530	5,752,322	12,678,350	1,000,210	812,277	250,000	7,500	422,975,240
EXPENDITURES													
FACULTY & STAFF SALARIES	138,309,183	1,444,298	203,671	8,867,325	6,694,818	4,803,714	1,613,960	726,782	1,562,860	254,239	662,981	-	165,143,831
OTHER COMPENSATION	10,711,720	587,201	180,000	3,857,852	1,129,834	575,118	556,611	300,000	419,303	170,848	250,000	-	18,738,487
BENEFITS	64,045,488	718,539	112,368	4,144,211	2,727,282	2,120,432	748,335	351,437	903,526	168,640	339,479	-	76,379,737
COST OF GOODS SOLD	-	-	-	12,054,736	-	-	-	-	-	-	-	-	12,054,736
SUPPLIES, EQUIPMENT, & OVERHEAD	89,179,933	7,943,544	645,961	18,744,146	13,269,256	2,296,706	4,053,082	10,531,580	551,175	218,550	100,000	77,834	147,611,767
DEBT SERVICE	1,595,322	2,677,767	-	5,724,695	2,057,427	-	-	-	-	-	-	-	12,055,211
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	6,956,881	(13,371,349)	-	6,414,468	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	313,554,813	-	1,142,000	59,807,433	25,878,617	9,795,970	6,971,988	11,909,799	3,436,864	812,277	1,352,460	77,834	434,740,055
TRANSFERS													
TRANSFERS IN / (OUT):													
SUBSIDIES	(29,827,388)	-	-	-	18,203,190	9,414,440	1,219,666	(768,551)	585,849	-	1,102,460	70,334	-
OPERATING & CAPITAL RESERVE	-	-	-	6,272,925	-	-	-	-	-	-	-	-	6,272,925
GENERAL FUND	6,856,755	-	-	(732,070)	-	-	-	-	1,850,805	-	-	-	7,975,490
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(22,970,633)	-	(863,000)	3,920,255	18,203,190	9,414,440	1,219,666	(768,551)	2,436,654	-	1,102,460	70,334	11,764,815
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	36,066,277	-	131,600	36,197,877	12,290,359	1,146,235	61,484	5,173,531	18,671,609	-	489,828	-	19,161,437	(17,036,440)	-	
THE ARTS & MEDIA	17,256,628	-	113,045	17,369,673	7,793,171	1,248,190	83,970	3,935,935	13,061,266	-	1,148,729	-	14,209,995	(3,159,678)	-	
EDUCATION & HUMAN SERVICES	30,752,393	-	774,441	31,526,834	8,894,154	2,150,870	256,888	4,372,905	15,674,817	-	1,221,084	-	16,895,901	(14,630,933)	-	
HEALTH PROFESSIONS	31,155,982	-	386,200	31,542,182	10,670,002	1,952,698	-	5,520,769	18,143,469	-	653,775	-	18,797,244	(12,744,938)	-	
LIBERAL ARTS & SOCIAL SCIENCES	38,275,595	-	93,410	38,369,005	13,404,393	1,301,448	803,148	6,273,835	21,782,824	-	1,332,200	-	23,115,024	(15,253,981)	-	
MEDICINE	20,213,142	-	9,687,950	29,901,092	10,829,401	3,456,684	2,976,597	4,735,736	21,998,418	-	6,190,973	-	28,189,391	(1,711,701)	-	
SCIENCE & ENGINEERING	33,195,358	-	413,750	33,609,108	16,064,679	2,448,824	223,332	8,084,367	26,821,202	-	958,082	-	27,779,284	(5,829,824)	-	
ACADEMIC CENTERS SUBTOTAL	206,915,375	-	11,600,396	218,515,771	79,946,159	13,704,949	4,405,419	38,097,078	136,153,605	-	11,994,671	-	148,148,276	(70,367,495)	-	
QUASI-ACADEMIC CENTERS																
HONORS, FYE & NEUROSCIENCE	1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	208,085,244	-	11,600,396	219,685,640	80,341,739	13,869,523	4,747,962	38,405,968	137,365,192	-	12,201,251	-	149,566,443	(70,119,197)	-	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	-	-	45,500	45,500	2,418,690	12,210,501	587,738	7,306,297	22,523,226	-	2,070,868	-	24,594,094	24,548,594	-	
INNOVATION & ONLINE LEARNING	-	-	-	-	-	1,756,318	3,973	844,457	2,604,748	-	1,057,454	-	3,662,202	3,662,202	-	
CHARTER SCHOOLS	-	-	7,648,061	7,648,061	-	-	3,678,146	-	3,678,146	-	3,628,628	841,287	8,148,061	500,000	-	
LIBRARY	44,004	-	9,000	53,004	-	-	270,055	-	270,055	-	3,421,446	-	3,691,501	3,638,497	-	
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	-	-	56,778	-	56,778	-	898,989	-	955,767	865,767	-	
STUDENT RECRUITMENT & RETENTION	-	-	1,442,200	1,442,200	-	5,315,392	314,531	2,565,982	8,195,905	-	2,336,318	-	10,532,223	9,090,023	-	
SCHOLARSHIPS & FINANCIAL AID	-	1,762,100	-	1,762,100	-	-	-	-	-	-	53,171,700	-	53,171,700	51,409,600	-	
STUDENT AFFAIRS	-	-	-	-	558,395	1,399,987	113,091	966,454	3,037,927	-	966,999	-	4,004,926	4,004,926	-	
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	-	272,218	-	272,218	-	9,514,253	-	9,786,471	9,255,261	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	13,152,746	268,839	6,762,732	20,184,317	-	547,704	-	20,732,021	20,539,221	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	-	30,158	-	30,158	-	2,129,394	-	2,159,552	559,552	-	
HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	100,189	-	100,189	100,189	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	312,986	2,711	108,498	424,195	-	182,895	-	607,090	607,090	-	
PRESIDENT'S OFFICE	-	-	-	-	24,562	4,516,911	115,200	1,991,326	6,647,999	-	7,223,080	-	13,871,079	13,871,079	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,124,508	200,646	989,661	3,314,815	-	208,546	-	3,523,361	3,523,361	-	
CENTRAL ADMINISTRATION	1,500,000	91,104,000	10,870,931	103,474,931	206,925	100,000	49,674	4,104,113	4,460,712	-	7,846,672	(7,859,251)	4,448,133	(99,026,798)	-	
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,444,298	587,201	718,539	2,750,038	-	(2,750,038)	-	-	-	-	
SERVICE CENTERS SUBTOTAL	1,544,004	92,866,100	22,429,702	116,839,806	3,208,572	42,333,647	6,550,959	26,358,059	78,451,237	-	92,555,097	(7,017,964)	163,988,370	47,148,564	-	
AUXILIARY CENTERS																
PARKING SERVICES	-	-	2,005,000	2,005,000	-	203,671	180,000	112,368	496,039	-	645,961	-	1,142,000	(863,000)	-	
TELECOM	-	-	12,678,350	12,678,350	-	726,782	300,000	351,437	1,378,219	-	10,256,365	275,215	11,909,799	(768,551)	-	
RESIDENCES & AUXILIARY SERVICES	-	-	55,887,178	55,887,178	-	8,867,325	3,857,852	4,144,211	16,869,388	12,054,736	25,674,691	5,208,618	59,807,433	3,920,255	-	
EVENTS & CONFERENCE SERVICES	-	-	812,277	812,277	-	254,239	170,848	593,727	182,640	-	218,550	-	812,277	-	-	
AUXILIARY CENTERS SUBTOTAL	-	-	71,382,805	71,382,805	-	10,052,017	4,508,700	4,776,656	19,337,373	12,054,736	36,795,567	5,483,833	73,671,509	2,288,704	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS	-	-	7,675,427	7,675,427	3,465,277	3,229,541	1,129,834	2,727,282	10,551,934	-	14,052,715	1,273,968	25,878,617	18,203,190	-	
COMPUTING SUPPORT	-	-	381,530	381,530	-	4,803,714	575,118	2,120,432	7,499,264	-	2,296,706	-	9,795,970	9,414,440	-	
WCMU PUBLIC MEDIA	-	-	5,752,322	5,752,322	-	1,613,960	556,611	748,335	2,918,906	-	4,053,082	-	6,971,988	1,219,666	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,000,210	1,000,210	445,000	1,117,860	419,303	903,526	2,885,689	-	304,733	246,442	3,436,864	2,436,654	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	7,500	7,500	-	-	-	-	-	-	77,834	-	77,834	70,334	-	
UNIVERSITY RECREATION	-	-	250,000	250,000	47,297	615,684	250,000	339,479	1,252,460	-	100,000	-	1,352,460	1,102,460	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	15,066,989	15,066,989	3,957,574	11,380,759	2,930,866	6,839,054	25,108,253	-	20,885,070	1,520,410	47,513,733	32,446,744	-	
GRAND TOTALS	209,629,248	92,866,100	120,479,892	422,975,240	87,507,885	77,635,946	18,738,487	76,379,737	260,262,055	12,054,736	162,436,985	(13,721)	434,740,055	11,764,815	-	

General Fund Budget

REVENUE

The \$343,382,201 budgeted revenue (including transfers in) for 2022-23 is a 0.66 percent decrease over the 2021-22 budget (\$345,634,849). The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (p. 11-26).

State Appropriations

The university currently anticipates a 3.83 percent increase in operational state appropriations from the prior year budget. This results in a total appropriation for 2022-23 of \$92,945,800 including a portion specifically designated for the Saginaw Chippewa Tribal College. CMU anticipates transferring \$31,000 in the current fiscal year to the Saginaw Chippewa Tribal College. After this transfer, the university will receive \$92,866,100.

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 – General Fund

This budget reflects a modest increase in tuition and fees from the 2021-22 standard undergraduate, graduate, and doctoral tuition rates. Tuition rates for incoming first-year undergraduate students – those with less than 56 credit hours – will increase 3.53 percent. Overall, average CMU undergraduate tuition rates (blend of lower-level and upper-level rates) are below the median tuition and mandatory fees at the 15 public universities in Michigan and below the state tuition restraint cap. Graduate and Doctoral tuition rates align closely with our in-state peer institutions.

The tuition revenue is based on an estimated 7.8 percent decrease in total semester credit hours from the original budget for 2021-22. The University's projection for the 2021-22 original budget was 404,360 credit hours. The actual 2021-22 credit hours were 388,559. The 2022-23 estimated revenue is based on projected credit hours of 372,797. Semester credit hours continue to decline due to fewer high school graduates in the State of Michigan, smaller entering class sizes, and the fact that students are bringing credits with them from programs such as Early College or dual enrollment during high school. This reduces the overall credits taken at CMU. These figures do not include credit hours from CMED due to its unique tuition structure. The projected fall 2022 main campus headcount is 11,536 which includes 408 med school students compared to an actual fall 2021 main campus

headcount of 11,805 which includes 420 med school students. 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. In December of 2020, the Board of Trustees passed a resolution to move away from CMU's RCM budget model. This is the second budget since 1998-1999 that has not been based on key tenets of an RCM model. Over the next year, CMU will develop a new budget model to ensure the long-term financial viability of the university. In the current budget, all tuition revenue is recognized by the academic departments responsible for each course. The academic departments are also responsible for direct costs associated with each course. Each college received an overall expenditure budget based on recent spending trends and adjusted for enrollment changes. The deans in each college are ultimately responsible for determining how resources are allocated in their colleges. They have the authority to redistribute resources within their college based on strategic priorities.

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

The residence hall room and board rates increased 3.00 percent for 2022-23 from \$10,608 to \$10,926 with a 16-meal plan. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a standard residence hall, and chooses the 16-meal plan will see a 2.43 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 2022-23 other departmental revenue totals \$34,030,098. The prior year other departmental revenue budget was \$34,464,027. The change in other revenue is largely derived from less student fee revenue. Other revenue in the general fund includes course fees, non-course fees, and investment income.

Investment Income

For the 2022-23 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 2022-2023
Changes in Tuition and Residence Hall Rates

Undergraduate Tuition Rate Schedule On Campus			
	2022-2023 Rate	2021-2022 Rate	Percent Change
Undergraduate - US Resident Continuing Students	\$469	\$445	5.39%
Undergraduate - International Continuing Students	\$800	\$789	1.39%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with less than 56 credit hours	\$440	\$425	3.53%
Undergraduate - International New Students admitted in Fall 2019 or after with less than 56 credit hours	\$800	\$789	1.39%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with 56 credit hours or more	\$474	\$450	5.33%
Undergraduate - International New Students admitted in Fall 2019 or after with 56 credit hours or more	\$850	\$815	4.29%

Residential Hall Rates - Based on a 16-Meal Plan				
	2022-2023	2021-2022	Amount Change	Percent Change
Res. Hall 16-Meal Plan	\$10,926	\$10,608	\$318	3.00%

Masters/Specialist & Doctoral Rates				
	2022-2023 Rate	2021-2022 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$726	\$682	\$44	6.45%
Doctoral - US Resident	\$828	\$778	\$50	6.43%
Masters/Specialist - International	\$925	\$850	\$75	8.82%
Doctoral - International	\$1,010	\$940	\$70	7.45%
Mandatory Fees	\$450	\$450	\$0	0.00%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2022-2023 Rate	2021-2022 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 14,160	\$ 13,538	\$622	4.59%

EXPENDITURES

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

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

Several items will impact numerous functional expenditure categories in the 2022-23 fiscal year budgets:

1. Faculty and staff salaries in the general fund were budgeted at a figure that anticipates \$2.85M of vacancy savings. This structural change provided a mechanism to preserve human capital as much as possible during the budget development process. The budgetary change resulted in presenting budgeted funds for compensation at a college level in the academic centers and at a division head level in the service centers.
2. The “other compensation” section of the budget did not receive an increase and has not received a general across-the-board increase since the 1985-86 fiscal year. Funds were allocated in 1989, 1992 and 2009 to address minimum wage increases. No additional funds were allocated for minimum wage increases since 2009.

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

3. The supplies & equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category includes expenditures such as office and maintenance supplies, equipment, contracted services, postage, printing, travel, and telephone.

4. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the college/divisional level. Vacant positions are budgeted at the prior incumbent’s salary and benefit levels. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

Staff Positions

The 2022-23 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	955.686
Soft Funded Positions	<u>132.984</u>
Total Staff	<u>1,088.670</u>

The number of budgeted general fund staff positions has decreased by 9.170 FTE, a 0.95 percent decrease from the 2021-22 budgeted level of 964.856 FTE. Soft funded positions increased by 4.610 FTE for an overall decrease of 4.560 FTE. Account directors, through the use of their departmental resources, cover the cost of soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases.

Faculty Positions

The 2022-23 general fund budget includes 616 regular and medical faculty positions.

As of June 2022, 27 new regular and medical faculty have been hired to begin in 2022, and 45 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular and medical faculty this fall is projected at 583, a net decrease of 19 from the 2021-22 fiscal year and 54 from 2020-21. Fiscal year equated students (FYES) have been trending down from the 2018-19 levels and is projected to continue to decline in 2022-23. In order to maintain a consistent faculty/student ratio, the faculty full-time equivalent (FTE) has followed a similar trend.

Regular & Medical Faculty	2018-19	2019-20	2020-21	2021-22	2022-23
Total Positions	763	737	695	654	616
Filled Positions	688	662	637	602	583
Faculty Plan FTE	788.50	761.79	719.35	679.13	640.47
Total FYES – Fall	18,957	17,214	16,606	13,992*	13,442*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during 2021-22 was 914.71. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental assignments through CMU Innovation and Online. The 2021-22 faculty FTE decreased 40.12 FTE over the 2020-21 FTE.

Faculty FTE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regular & Medical Faculty	766.65	748.51	730.47	714.01	685.42	652.50
Fixed-Term Faculty & Postdoctoral Researchers	403.81	372.82	358.05	329.90	269.41	262.21
Total Faculty FTE	1170.46	1121.33	1088.52	1043.91	954.83	914.71

CENTRAL MICHIGAN UNIVERSITY
2022-2023 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						
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	36,066,277	-	131,600	36,197,877	12,290,359	1,146,235	61,484	5,173,531	18,671,609	-	489,828	-	19,161,437	(17,036,440)	-
THE ARTS & MEDIA	17,256,628	-	113,045	17,369,673	7,793,171	1,248,190	83,970	3,935,935	13,061,266	-	1,148,729	-	14,209,995	(3,159,678)	-
EDUCATION & HUMAN SERVICES	30,752,393	-	774,441	31,526,834	8,894,154	2,150,870	256,888	4,372,905	15,674,817	-	1,221,084	-	16,895,901	(14,630,933)	-
HEALTH PROFESSIONS	31,155,982	-	386,200	31,542,182	10,670,002	1,952,698	-	5,520,769	18,143,469	-	653,775	-	18,797,244	(12,744,938)	-
LIBERAL ARTS & SOCIAL SCIENCES	38,275,595	-	93,410	38,369,005	13,404,393	1,301,448	803,148	6,273,835	21,782,824	-	1,332,200	-	23,115,024	(15,253,981)	-
MEDICINE	20,213,142	-	9,687,950	29,901,092	10,829,401	3,456,684	2,976,597	4,735,736	21,998,418	-	6,190,973	-	28,189,391	(1,711,701)	-
SCIENCE & ENGINEERING	33,195,358	-	413,750	33,609,108	16,064,679	2,448,824	223,332	8,084,367	26,821,202	-	958,082	-	27,779,284	(5,829,824)	-
ACADEMIC CENTERS SUBTOTAL	206,915,375	-	11,600,396	218,515,771	79,946,159	13,704,949	4,405,419	38,097,078	136,153,605	-	11,994,671	-	148,148,276	(70,367,495)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	208,085,244	-	11,600,396	219,685,640	80,341,739	13,869,523	4,747,962	38,405,968	137,365,192	-	12,201,251	-	149,566,443	(70,119,197)	-
SERVICE CENTERS															
ACADEMIC AFFAIRS & ADMINISTRATION	-	-	45,500	45,500	2,418,690	12,210,501	587,738	7,306,297	22,523,226	-	2,070,868	-	24,594,094	24,548,594	-
INNOVATION & ONLINE LEARNING	-	-	-	-	-	1,756,318	3,973	844,457	2,604,748	-	1,057,454	-	3,662,202	3,662,202	-
CHARTER SCHOOLS	-	-	7,648,061	7,648,061	-	-	3,678,146	-	3,678,146	-	3,628,628	841,287	8,148,061	500,000	-
LIBRARY	44,004	-	9,000	53,004	-	-	270,055	-	270,055	-	3,421,446	-	3,691,501	3,638,497	-
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	-	-	56,778	-	56,778	-	898,989	-	955,767	865,767	-
STUDENT RECRUITMENT & RETENTION	-	-	1,442,200	1,442,200	-	5,315,392	314,531	2,565,982	8,195,905	-	2,336,318	-	10,532,223	9,090,023	-
SCHOLARSHIPS & FINANCIAL AID	-	1,762,100	-	1,762,100	-	-	-	-	-	-	53,171,700	-	53,171,700	51,409,600	-
STUDENT AFFAIRS	-	-	-	-	558,395	1,399,987	113,091	966,454	3,037,927	-	966,999	-	4,004,926	4,004,926	-
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	-	272,218	-	272,218	-	9,514,253	-	9,786,471	9,255,261	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	13,152,746	268,839	6,762,732	20,184,317	-	547,704	-	20,732,021	20,539,221	-
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	-	30,158	-	30,158	-	2,129,394	-	2,159,552	559,552	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	312,986	2,711	108,498	424,195	-	182,895	-	607,090	607,090	-
HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	100,189	-	100,189	100,189	-
PRESIDENT'S OFFICE	-	-	-	-	24,562	4,516,911	115,200	1,991,326	6,647,999	-	7,223,080	-	13,871,079	13,871,079	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,124,508	200,646	989,661	3,314,815	-	208,546	-	3,523,361	3,523,361	-
CENTRAL ADMINISTRATION	1,500,000	91,104,000	10,870,931	103,474,931	206,925	100,000	49,674	4,104,113	4,460,712	-	7,846,672	(7,859,251)	4,448,133	(99,026,798)	-
SERVICE CENTERS SUBTOTAL	1,544,004	92,866,100	22,429,702	116,839,806	3,208,572	40,889,349	5,963,758	25,639,520	75,701,199	-	95,305,135	(7,017,964)	163,988,370	47,148,564	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	18,203,190	-	18,203,190	18,203,190	-
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	8,645,889	-	8,645,889	8,645,889	-
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,219,666	-	1,219,666	1,219,666	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	585,849	-	585,849	585,849	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	-	-	-	-	-	-	-	-	70,334	-	70,334	70,334	-
UNIVERSITY RECREATION SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,102,460	-	1,102,460	1,102,460	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	29,827,388	-	29,827,388	29,827,388	-
GENERAL FUND TOTAL	209,629,248	92,866,100	34,030,098	336,525,446	83,550,311	54,758,872	10,711,720	64,045,488	213,066,391	-	137,333,774	(7,017,964)	343,382,201	6,856,755	-

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ACADEMIC DIVISION																
ACADEMIC CENTERS																
<u>BUSINESS ADMINISTRATION</u>																
POSITION CONTROL CBA	26560	-	-	-	-	12,290,359	1,146,235	-	5,173,531	18,610,125	-	-	-	18,610,125	18,610,125	-
ACCOUNTING	21200	1,801,381	-	-	1,801,381	-	-	5,000	-	5,000	-	20,000	-	25,000	(1,776,381)	-
ACCOUNTING-I&O	31200	292,170	-	-	292,170	-	-	-	-	-	-	-	-	-	(292,170)	-
ECONOMICS	21210	1,554,369	-	-	1,554,369	-	-	5,000	-	5,000	-	20,000	-	25,000	(1,529,369)	-
ECONOMICS-I&O	31210	283,076	-	-	283,076	-	-	-	-	-	-	-	-	-	(283,076)	-
ENTREPRENEURSHIP DEPARTMENT	21211	611,418	-	-	611,418	-	-	5,000	-	5,000	-	10,000	-	15,000	(596,418)	-
ENTREPRENEURSHIP-I&O	31211	1,030,916	-	-	1,030,916	-	-	-	-	-	-	-	-	-	(1,030,916)	-
BUSINESS TUITION REVENUE	21212	1,673,471	-	70,000	1,743,471	-	-	-	-	-	-	-	-	-	(1,743,471)	-
BUSINESS-I&O	31212	1,684,215	-	9,000	1,693,215	-	-	-	-	-	-	-	-	-	(1,693,215)	-
MBA TUITION REVENUE	21213	688,025	-	-	688,025	-	-	-	-	-	-	-	-	-	(688,025)	-
MBA-I&O	31213	5,489,603	-	1,600	5,491,203	-	-	-	-	-	-	-	-	-	(5,491,203)	-
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
BUSINESS INFO SYSTEMS	21230	7,142,235	-	35,000	7,177,235	-	-	5,000	-	5,000	-	20,000	-	25,000	(7,152,235)	-
BUSINESS INFO SYSTEMS-I&O	31230	2,718,969	-	16,000	2,734,969	-	-	-	-	-	-	-	-	-	(2,734,969)	-
MANAGEMENT	21240	2,072,690	-	-	2,072,690	-	-	4,999	-	4,999	-	20,000	-	24,999	(2,047,691)	-
MANAGEMENT-I&O	31240	1,913,776	-	-	1,913,776	-	-	-	-	-	-	-	-	-	(1,913,776)	-
MARKETING & HOSP SERVICES	21250	3,013,325	-	-	3,013,325	-	-	5,000	-	5,000	-	20,000	-	25,000	(2,988,325)	-
MARKETING & HOSP SERVICES-I&O	31250	925,928	-	-	925,928	-	-	-	-	-	-	-	-	-	(925,928)	-
FINANCE & LAW	21280	2,575,865	-	-	2,575,865	-	-	5,000	-	5,000	-	20,000	-	25,000	(2,550,865)	-
FINANCE & LAW-I&O	31280	594,845	-	-	594,845	-	-	-	-	-	-	-	-	-	(594,845)	-
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	-	5,000	-	5,000	-	65,000	-	70,000	70,000	-
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	-	1,485	-	1,485	-	114,528	-	116,013	116,013	-
STUDENT SERVICES - CBA	24634	-	-	-	-	-	-	5,000	-	5,000	-	5,000	-	10,000	10,000	-
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	-	-	15,000	-	15,000	-	50,000	-	65,000	65,000	-
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
MET SCHOLARSHIP-MASTER OF ENTREPREL TRANS	28478	-	-	-	-	-	-	-	-	-	-	15,300	-	15,300	15,300	-
BUSINESS ADMINISTRATION SUBTOTAL		36,066,277	-	131,600	36,197,877	12,290,359	1,146,235	61,484	5,173,531	18,671,609	-	489,828	-	19,161,437	(17,036,440)	-
<u>THE ARTS & MEDIA</u>																
POSITION CONTROL CAM	26561	-	-	-	-	7,793,171	1,248,190	-	3,935,935	12,977,296	-	-	-	12,977,296	12,977,296	-
ART & DESIGN	21602	2,753,814	-	48,480	2,802,294	-	-	9,550	-	9,550	-	95,202	-	104,752	(2,697,542)	-
ART-I&O	31602	398,216	-	-	398,216	-	-	-	-	-	-	-	-	-	(398,216)	-
BROADCAST & CINEMATIC ART	21603	2,102,466	-	18,000	2,120,466	-	-	2,500	-	2,500	-	80,389	-	82,889	(2,037,577)	-
BROADCAST & CINEMATIC ART-I&O	31603	203,228	-	-	203,228	-	-	-	-	-	-	-	-	-	(203,228)	-
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
UNIVERSITY ART GALLERY	21605	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
IPR CURRICULUM	21620	128,888	-	-	128,888	-	-	-	-	-	-	2,500	-	2,500	(126,388)	-
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	39,416	-	39,416	39,416	-
MULTIMEDIA DESIGN-I&O	31622	21,418	-	-	21,418	-	-	-	-	-	-	-	-	-	(21,418)	-
JOURNALISM	21638	2,105,011	-	7,000	2,112,011	-	-	8,750	-	8,750	-	47,809	-	56,559	(2,055,452)	-
JOURNALISM-I&O	31638	206,526	-	-	206,526	-	-	-	-	-	-	-	-	-	(206,526)	-
MUSIC	21647	2,684,599	-	39,165	2,723,764	-	-	21,670	-	21,670	-	86,995	-	108,665	(2,615,099)	-
MUSIC-I&O	31647	372,879	-	-	372,879	-	-	-	-	-	-	-	-	-	(372,879)	-
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	23,200	-	23,200	23,200	-

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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			
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	6,300	-	6,300	-	-	-	6,300	6,300	-	
COMMUNICATION	21670	3,216,654	-	-	3,216,654	-	-	4,000	-	4,000	-	44,000	-	48,000	(3,168,654)	-	
COMMUNICATION-I&O	31670	1,217,595	-	-	1,217,595	-	-	-	-	-	-	1,000	-	1,000	(1,216,595)	-	
DEPT OF THEATRE & DANCE	21675	1,845,334	-	400	1,845,734	-	-	17,000	-	17,000	-	46,900	-	63,900	(1,781,834)	-	
CAM DEVELOPMENT	24666	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-	
CAM - DEAN	24667	-	-	-	-	-	-	2,500	-	2,500	-	20,000	-	22,500	22,500	-	
CAM PROGRAM	24668	-	-	-	-	-	-	11,700	-	11,700	-	203,318	-	215,018	215,018	-	
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-	
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-	
SPEECH GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-	
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-	
COMMUNICATION - GRANT IN AID	28207	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-	
THE ARTS & MEDIA SUBTOTAL		17,256,628	-	113,045	17,369,673	7,793,171	1,248,190	83,970	3,935,935	13,061,266	-	1,148,729	-	14,209,995	(3,159,678)	-	
EDUCATION & HUMAN SERVICES																	
POSITION CONTROL CEHS	26562	-	-	-	-	8,894,154	2,150,870	-	4,372,905	15,417,929	-	-	-	15,417,929	15,417,929	-	
TEACHER ED & PROF DEVEL	21300	5,870,716	-	37,000	5,907,716	-	-	23,725	-	23,725	-	63,180	-	86,905	(5,820,811)	-	
TEACHER ED & PROF DEVEL-I&O	31300	4,185,203	-	-	4,185,203	-	-	2,000	-	2,000	-	1,277	-	3,277	(4,181,926)	-	
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	1,340,508	-	4,400	1,344,908	-	-	-	-	-	-	42,864	-	42,864	(1,302,044)	-	
EDUCATIONAL LDRSHIP D70 ACCOUNT-I&O	31350	3,442,538	-	-	3,442,538	-	-	2,000	-	2,000	-	4,553	-	6,553	(3,435,985)	-	
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,514,048	-	8,300	3,522,348	-	-	-	-	-	-	28,534	-	28,534	(3,493,814)	-	
HUMAN DEVELOPMT & FAMILY STUDIES-I&O	31360	2,493,059	-	11,000	2,504,059	-	-	2,000	-	2,000	-	-	-	2,000	(2,502,059)	-	
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,780,353	-	46,875	1,827,228	-	-	-	-	-	-	28,761	-	28,761	(1,798,467)	-	
DEPT OF FASHION, INTERIOR DESIGN & MERCH	31365	1,093,039	-	10,100	1,103,139	-	-	2,000	-	2,000	-	2,242	-	4,242	(1,098,897)	-	
REC PARKS & LEISURE SERV	21391	2,680,317	-	21,255	2,701,572	-	-	-	-	-	-	21,827	-	21,827	(2,679,745)	-	
REC PARKS & LEISURE SERV-I&O	31391	144,869	-	-	144,869	-	-	2,000	-	2,000	-	-	-	2,000	(142,869)	-	
MASTER OF SCIENCE IN ADMINISTRATION	21392	791,127	-	-	791,127	-	-	18,937	-	18,937	-	14,235	-	33,172	(757,955)	-	
MASTER OF SCIENCE IN ADMINISTRATION-I&O	31392	3,399,065	-	-	3,399,065	-	-	2,000	-	2,000	-	25,100	-	27,100	(3,371,965)	-	
COMMUNITY DEVELOPMENT EDUCATION-I&O	31099	17,551	-	-	17,551	-	-	3,538	-	3,538	-	-	-	3,538	(14,013)	-	
ADMINISTRATION & LEADERSHIP STUDIES	24631	-	-	575,261	575,261	-	-	86,241	-	86,241	-	276,182	-	362,423	(212,838)	-	
MA IN EDUCATION PROGRAM ADMINISTRATION	24632	-	-	-	-	-	-	14,484	-	14,484	-	-	-	14,484	14,484	-	
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	-	-	-	-	-	17,046	-	17,046	17,046	-	
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	76,500	-	76,500	-	495,723	-	572,223	572,223	-	
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	80,049	-	80,049	80,049	-	
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	-	21,463	-	21,463	-	72,951	-	94,414	94,414	-	
EHS-CSS APPLICATION FEE	25803	-	-	60,250	60,250	-	-	-	-	-	-	36,560	-	36,560	(23,690)	-	
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
EDUCATION & HUMAN SERVICES SUBTOTAL		30,752,393	-	774,441	31,526,834	8,894,154	2,150,870	256,888	4,372,905	15,674,817	-	1,221,084	-	16,895,901	(14,630,933)	-	
HEALTH PROFESSIONS																	
POSITION CONTROL CHP	26564	-	-	-	-	10,670,002	1,952,698	-	5,520,769	18,143,469	-	-	-	18,143,469	18,143,469	-	
SCHOOL OF HEALTH SCIENCES	21810	5,791,794	-	55,100	5,846,894	-	-	-	-	-	-	55,100	-	55,100	(5,791,794)	-	
SCHOOL OF HEALTH SCIENCES-I&O	31810	3,080,799	-	-	3,080,799	-	-	-	-	-	-	-	-	-	(3,080,799)	-	
ATHLETIC TRAINING PROGRAM	21820	521,907	-	2,200	524,107	-	-	-	-	-	-	2,200	-	2,200	(521,907)	-	
RN TO BSN NURSING PROGRAM	31825	170,797	-	-	170,797	-	-	-	-	-	-	-	-	-	(170,797)	-	
PHYSICIAN'S ASSISTANT	21830	3,525,705	-	112,600	3,638,305	-	-	-	-	-	-	112,600	-	112,600	(3,525,705)	-	
PHYSICAL THERAPY DEPARTMENT	21840	5,921,543	-	98,400	6,019,943	-	-	-	-	-	-	98,400	-	98,400	(5,921,543)	-	
NUTRITION PROGRAM	21845	1,041,301	-	24,100	1,065,401	-	-	-	-	-	-	24,100	-	24,100	(1,041,301)	-	

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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					
NUTRITION PROGRAM- I&O	31845	767,266	-	-	767,266	-	-	-	-	-	-	-	-	-	-	-	(767,266)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-I&O	31850	1,001,868	-	-	1,001,868	-	-	-	-	-	-	-	-	-	-	-	(1,001,868)	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	322,826	-	-	322,826	-	-	-	-	-	-	-	-	-	-	-	(322,826)	-
PHYSICAL ED & SPORT	21880	3,283,318	-	12,500	3,295,818	-	-	-	-	-	-	12,500	-	-	-	12,500	(3,283,318)	-
PHYSICAL ED & SPORT-I&O	31880	407,562	-	-	407,562	-	-	-	-	-	-	-	-	-	-	-	(407,562)	-
COMMUNICATION SCIENCES & DISORDERS	21890	4,990,332	-	51,800	5,042,132	-	-	-	-	-	-	51,800	-	-	-	51,800	(4,990,332)	-
COMMUNICATION SCIENCES & DISORDERS-I&O	31890	328,964	-	-	328,964	-	-	-	-	-	-	-	-	-	-	-	(328,964)	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	-	-	-	-	-	267,575	-	-	-	267,575	267,575	-
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	2,000	2,000	-	-	-	-	-	-	2,000	-	-	-	2,000	-	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	27,500	27,500	-	-	-	-	-	-	27,500	-	-	-	27,500	-	-
HEALTH PROFESSIONS SUBTOTAL		31,155,982	-	386,200	31,542,182	10,670,002	1,952,698	-	5,520,769	18,143,469	-	653,775	-	-	18,797,244	(12,744,938)	-	
LIBERAL ARTS & SOCIAL SCIENCES																		
POSITION CONTROL CLASS	26563	-	-	-	-	13,404,393	1,301,448	-	6,273,835	20,979,676	-	-	-	-	20,979,676	20,979,676	-	-
CLASS NON-DEPARTMENTAL	21714	444,862	-	-	444,862	-	-	-	-	-	-	-	-	-	-	(444,862)	-	-
ENGLISH	21715	5,453,608	-	-	5,453,608	-	-	-	-	-	-	50,826	-	-	50,826	(5,402,782)	-	-
ENGLISH-I&O	31715	1,788,837	-	-	1,788,837	-	-	-	-	-	-	-	-	-	-	(1,788,837)	-	-
ENGLISH LANGUAGE INSTITUTE	21716	-	-	57,210	57,210	-	-	-	-	-	-	7,500	-	-	7,500	(49,710)	-	-
WRITING CENTER	21717	-	-	-	-	-	-	78,936	-	78,936	-	2,500	-	-	81,436	81,436	-	-
PSYCHOLOGY	21720	5,354,247	-	13,500	5,367,747	-	-	-	-	-	-	60,826	-	-	60,826	(5,306,921)	-	-
PSYCHOLOGY-I&O	31720	3,987,394	-	3,700	3,991,094	-	-	-	-	-	-	-	-	-	-	(3,991,094)	-	-
MUSEUM STUDIES	21730	160,311	-	-	160,311	-	-	-	-	-	-	2,500	-	-	2,500	(157,811)	-	-
HISTORY	21735	3,979,710	-	-	3,979,710	-	-	-	-	-	-	47,913	-	-	47,913	(3,931,797)	-	-
HISTORY-I&O	31735	1,107,522	-	-	1,107,522	-	-	-	-	-	-	-	-	-	-	(1,107,522)	-	-
MILITARY SCIENCE	21745	197,697	-	-	197,697	-	-	-	-	-	-	11,000	-	-	11,000	(186,697)	-	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	14,700	-	-	14,700	14,700	-	-
POLITICAL SCIENCE & PUBLIC ADMIN	21750	5,065,393	-	5,000	5,070,393	-	-	-	-	-	-	42,130	-	-	42,130	(5,028,263)	-	-
POLITICAL SCIENCE & PUBLIC ADMIN-I&O	31750	3,623,059	-	-	3,623,059	-	-	-	-	-	-	5,000	-	-	5,000	(3,618,059)	-	-
PHILOSOPHY & RELIGION	21755	3,946,381	-	14,000	3,960,381	-	-	-	-	-	-	37,305	-	-	37,305	(3,923,076)	-	-
PHILOSOPHY & RELIGION-I&O	31755	2,473,936	-	-	2,473,936	-	-	-	-	-	-	-	-	-	-	(2,473,936)	-	-
WOMEN AND GENDER STUDIES	21770	545,678	-	-	545,678	-	-	-	-	-	-	1,000	-	-	1,000	(544,678)	-	-
WOMEN & GENDER STUDIES-I&O	31770	146,960	-	-	146,960	-	-	-	-	-	-	-	-	-	-	(146,960)	-	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	-	-	-	-	-	-	17,000	-	-	17,000	17,000	-	-
CLASS - DEAN	24677	-	-	-	-	-	-	-	-	-	-	23,000	-	-	23,000	23,000	-	-
CLASS PROGRAMS	24678	-	-	-	-	-	-	713,502	-	713,502	-	1,000,000	-	-	1,713,502	1,713,502	-	-
SOCIAL WORK	24734	-	-	-	-	-	-	10,710	-	10,710	-	9,000	-	-	19,710	19,710	-	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		38,275,595	-	93,410	38,369,005	13,404,393	1,301,448	803,148	6,273,835	21,782,824	-	1,332,200	-	-	23,115,024	(15,253,981)	-	
MEDICINE																		
DEAN-POSITION CONTROL	1000100001	20,213,142	-	9,687,950	29,901,092	10,829,401	3,456,684	2,976,597	4,735,736	21,998,418	-	6,190,973	-	-	28,189,391	(1,711,701)	-	-
MEDICINE SUBTOTAL		20,213,142	-	9,687,950	29,901,092	10,829,401	3,456,684	2,976,597	4,735,736	21,998,418	-	6,190,973	-	-	28,189,391	(1,711,701)	-	
SCIENCE & ENGINEERING																		
POSITION CONTROL CSE	26565	-	-	-	-	16,064,679	2,448,824	-	8,084,367	26,597,870	-	-	-	-	26,597,870	26,597,870	-	-
BIOLOGY	21100	4,814,472	-	25,000	4,839,472	-	-	3,500	-	3,500	-	125,000	-	-	128,500	(4,710,972)	-	-
BIOLOGY-I&O	31100	491,595	-	750	492,345	-	-	-	-	-	-	-	-	-	-	(492,345)	-	-
CMU BIOLOGICAL STATION	21101	-	-	150,000	150,000	-	-	30,000	-	30,000	-	90,000	-	-	120,000	(30,000)	-	-
CHEMISTRY	21104	3,597,266	-	30,000	3,627,266	-	-	4,000	-	4,000	-	177,000	-	-	181,000	(3,446,266)	-	-
CHEMISTRY-I&O	31104	128,939	-	-	128,939	-	-	-	-	-	-	-	-	-	-	(128,939)	-	-
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	1,962,442	-	2,000	1,964,442	-	-	2,000	-	2,000	-	23,000	-	-	25,000	(1,939,442)	-	-

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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 & ENVIRONMENTAL STUDIES-I&O	31125	1,064,842	-	-	1,064,842	-	-	-	-	-	-	500	-	500	(1,064,342)	-		
EARTH & ATMOSPHERIC SCIENCES	21130	1,345,289	-	7,000	1,352,289	-	-	19,000	-	19,000	-	46,800	-	65,800	(1,286,489)	-		
EARTH & ATMOSPHERIC SCIENCES-I&O	31130	413,966	-	-	413,966	-	-	-	-	-	-	-	-	-	(413,966)	-		
EARTH & ECOSYSTEMS SCIENCE	21132	215,867	-	-	215,867	-	-	-	-	-	-	1,500	-	1,500	(214,367)	-		
ENGINEERING & TECHNOLOGY	21137	3,091,445	-	125,000	3,216,445	-	-	4,000	-	4,000	-	130,000	-	134,000	(3,082,445)	-		
ENGINEERING & TECHNOLOGY-I&O	31137	260,609	-	4,500	265,109	-	-	-	-	-	-	-	-	-	(265,109)	-		
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	-	-	46,000	-	46,000	-	550	-	46,550	46,550	-		
MATHEMATICS	21140	6,178,439	-	45,000	6,223,439	-	-	5,000	-	5,000	-	30,000	-	35,000	(6,188,439)	-		
MATHEMATICS-I&O	31140	1,279,036	-	5,000	1,284,036	-	-	-	-	-	-	500	-	500	(1,283,536)	-		
COMPUTER SCIENCE	21141	2,955,761	-	-	2,955,761	-	-	2,000	-	2,000	-	20,000	-	22,000	(2,933,761)	-		
COMPUTER SCIENCE-I&O	31141	59,714	-	-	59,714	-	-	-	-	-	-	-	-	-	(59,714)	-		
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-		
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,729,445	-	7,500	1,736,945	-	-	2,000	-	2,000	-	10,000	-	12,000	(1,724,945)	-		
STATISTICAL,ACTUARIAL&DATA SCH-I&O	31143	478,709	-	4,000	482,709	-	-	-	-	-	-	500	-	500	(482,209)	-		
PHYSICS	21149	2,313,572	-	8,000	2,321,572	-	-	2,000	-	2,000	-	46,000	-	48,000	(2,273,572)	-		
PHYSICS-I&O	31149	317,606	-	-	317,606	-	-	-	-	-	-	-	-	-	(317,606)	-		
CSE INTERDISCIPLINARY PROGRAMS	21151	478,852	-	-	478,852	-	-	-	-	-	-	4,500	-	4,500	(474,352)	-		
SCIENCE OF ADVANCED MATERIALS	21178	17,492	-	-	17,492	-	-	-	-	-	-	1,250	-	1,250	(16,242)	-		
CSE RESEARCH SUPPORT	22030	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-		
CSE IDC RECOVERY	22031	-	-	-	-	-	-	-	-	-	-	900	-	900	900	-		
BIO VIVARIUM	22050	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-		
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-		
CSE STUDENT SERVICES	24614	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-		
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	-	103,832	-	103,832	-	22,000	-	125,832	125,832	-		
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	33,082	-	33,082	33,082	-		
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-		
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-		
SCIENCE & ENGINEERING SUBTOTAL		33,195,358	-	413,750	33,609,108	16,064,679	2,448,824	223,332	8,084,367	26,821,202	-	958,082	-	27,779,284	(5,829,824)	-		
ACADEMIC CENTER TOTALS		206,915,375	-	11,600,396	218,515,771	79,946,159	13,704,949	4,405,419	38,097,078	136,153,605	-	11,994,671	-	148,148,276	(70,367,495)	-		
QUASI-ACADEMIC CENTERS																		
PROVOST																		
POSITION CONTROL QUASI-ACADEMIC	26566	-	-	-	-	127,572	150,150	-	139,196	416,918	-	-	-	416,918	416,918	-		
HONORS PROGRAM	21920	910,664	-	-	910,664	-	-	342,543	-	342,543	-	74,136	-	416,679	(493,985)	-		
FIRST YEAR EXPERIENCE	21940	36,354	-	-	36,354	-	-	-	-	-	-	1,428	-	1,428	(34,926)	-		
NEUROSCIENCE	1301000100	222,851	-	-	222,851	268,008	14,424	-	169,694	452,126	-	131,016	-	583,142	360,291	-		
QUASI-ACADEMIC SUBTOTAL		1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-		
QUASI-ACADEMIC CENTERS TOTAL		1,169,869	-	-	1,169,869	395,580	164,574	342,543	308,890	1,211,587	-	206,580	-	1,418,167	248,298	-		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		208,085,244	-	11,600,396	219,685,640	80,341,739	13,869,523	4,747,962	38,405,968	137,365,192	-	12,201,251	-	149,566,443	(70,119,197)	-		
SERVICE CENTERS																		
ACADEMIC ADMINISTRATION																		
POSITION CONTROL ACADEMIC ADMINISTRATION	26567	-	-	-	-	2,418,690	12,210,501	-	7,306,297	21,935,488	-	-	-	21,935,488	21,935,488	-		
MEDIA PRODUCTIONS	24140	-	-	-	-	-	-	15,500	-	15,500	-	7,571	-	23,071	23,071	-		
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	-	-	-	-	-	16,854	-	16,854	16,854	-		
COMPUTER BASED TESTING CENTER	24425	-	-	33,000	33,000	-	-	-	-	-	-	106,104	-	106,104	73,104	-		
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	-	118,615	-	118,615	-	9,041	-	127,656	127,656	-		
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	-	20,300	-	20,300	-	13,502	-	33,802	33,802	-		

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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					
INTERNL STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-	
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	-	-	-	-	-	-	69,265	-	69,265	69,265	-	
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-	
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	-	4,000	-	4,000	-	-	1,778	-	5,778	5,778	-	
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	-	16,500	-	16,500	16,500	-	
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	-	525,522	-	525,522	525,522	-	
ACADEMIC ADVISING & ASSISTANCE	24622	-	-	-	-	-	-	56,995	-	56,995	-	-	16,250	-	73,245	73,245	-	
ACADEMIC AFFAIRS	24623	-	-	-	-	-	-	4,600	-	4,600	-	-	49,659	-	54,259	54,259	-	
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	-	-	-	-	-	-	5,289	-	5,289	5,289	-	
ACADEMIC SENATE	24625	-	-	-	-	-	-	4,500	-	4,500	-	-	2,894	-	7,394	7,394	-	
FAC PERS SVCS	24662	-	-	-	-	-	-	5,200	-	5,200	-	-	6,282	-	11,482	11,482	-	
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	-	367,074	-	367,074	367,074	-	
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	-	-	4,000	-	4,000	-	-	400	-	4,400	4,400	-	
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-	
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	-	8,518	-	8,518	8,518	-	
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	-	-	-	-	-	-	-	-	-	-	-	64,791	-	64,791	64,791	-	
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	-	21,300	-	87,400	87,400	-	
OIT INSTITUTIONL SUPPORT PERSONNEL&FUNDS	26375	-	-	-	-	-	-	129,699	-	129,699	-	-	318,949	-	448,648	448,648	-	
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	-	-	-	-	-	-	5,533	-	5,533	5,533	-	
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-	
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	-	-	-	-	-	-	43,445	-	43,445	43,445	-	
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	-	5,530	-	5,530	-	-	18,376	-	23,906	11,406	-	
FACULTY SUPPORT	30100	-	-	-	-	-	-	5,000	-	5,000	-	-	2,991	-	7,991	7,991	-	
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-	
ONLINE DEVELOPMENT	30110	-	-	-	-	-	-	16,760	-	16,760	-	-	15,316	-	32,076	32,076	-	
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	-	15,880	-	15,880	-	-	99,290	-	115,170	115,170	-	
OIT I&O TECHNOLOGY	31043	-	-	-	-	-	-	47,659	-	47,659	-	-	176,008	-	223,667	223,667	-	
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	-	7,500	-	7,500	-	-	-	-	7,500	7,500	-	
ACADEMIC ADMINISTRATION SUBTOTAL		-	-	45,500	45,500	2,418,690	12,210,501	587,738	7,306,297	22,523,226	-	2,070,868	-	24,594,094	24,548,594	-		
INNOVATION & ONLINE LEARNING																		
POSITION CONTROL INNOVATION & ONLINE LEARNING	26568	-	-	-	-	-	1,756,318	-	844,457	2,600,775	-	-	-	2,600,775	2,600,775	-		
GREAT LAKES BAY REGION ADMINISTRATION	32000	-	-	-	-	-	-	173	-	173	-	22,540	-	22,713	22,713	-		
DEARBORN CENTER	32001	-	-	-	-	-	-	200	-	200	-	86,550	-	86,750	86,750	-		
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	-	200	-	200	-	101,263	-	101,463	101,463	-		
SOUTHFIELD CENTER	32005	-	-	-	-	-	-	200	-	200	-	27,707	-	27,907	27,907	-		
TROY CENTER	32006	-	-	-	-	-	-	200	-	200	-	26,064	-	26,264	26,264	-		
I & O SOUTHEAST U.S. REGION	34010	-	-	-	-	-	-	300	-	300	-	194,254	-	194,554	194,554	-		
I & O U.S. REGION ADMINISTRATION	34020	-	-	-	-	-	-	750	-	750	-	14,212	-	14,962	14,962	-		
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	-	-	-	-	-	7,644	-	7,644	7,644	-		
ATLANTA METRO CENTER	34307	-	-	-	-	-	-	-	-	-	-	129,702	-	129,702	129,702	-		
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	-	-	-	-	-	85,170	-	85,170	85,170	-		
JOINT BASE ANDREWS	34401	-	-	-	-	-	-	-	-	-	-	1,725	-	1,725	1,725	-		
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	-	-	-	-	-	1,888	-	1,888	1,888	-		
FT BELVOIR CENTER	34409	-	-	-	-	-	-	-	-	-	-	5,962	-	5,962	5,962	-		
FT RILEY CENTER	34603	-	-	-	-	-	-	-	-	-	-	78,157	-	78,157	78,157	-		
FT LEAVENWORTH CENTER	34612	-	-	-	-	-	-	150	-	150	-	27,939	-	28,089	28,089	-		

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
CAMP PENDLETON CENTER	34615	-	-	-	-	-	-	-	-	-	-	-	3,054	-	3,054	3,054	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	-	250	-	250	-	17,503	-	17,753	17,753	-	-
SCHOFIELD CENTER	35706	-	-	-	-	-	-	-	-	-	-	2,088	-	2,088	2,088	-	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	-	-	-	-	-	16,766	-	16,766	16,766	-	-
ONLINE-GRAD	36509	-	-	-	-	-	-	-	-	-	-	8,427	-	8,427	8,427	-	-
ONLINE DOCTORAL	36518	-	-	-	-	-	-	-	-	-	-	3,472	-	3,472	3,472	-	-
SAGINAW CENTER	37301	-	-	-	-	-	-	300	-	300	-	20,019	-	20,319	20,319	-	-
TRAVERSE CITY CENTER	37401	-	-	-	-	-	-	200	-	200	-	31,098	-	31,298	31,298	-	-
EAST LANSING CENTER	37601	-	-	-	-	-	-	550	-	550	-	86,460	-	87,010	87,010	-	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	-	100	-	100	-	21,627	-	21,727	21,727	-	-
LANSING COMMUNITY COLLEGE	37609	-	-	-	-	-	-	400	-	400	-	36,163	-	36,563	36,563	-	-
INNOVATION & ONLINE LEARNING SUBTOTAL		-	-	-	-	-	1,756,318	3,973	844,457	2,604,748	-	1,057,454	-	3,662,202	3,662,202	-	-
CHARTER SCHOOLS																	
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	319,751	-	319,751	-	75,150	-	394,901	394,901	-	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	557,728	-	557,728	-	50,021	-	607,749	607,749	-	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	457,291	-	457,291	-	183,791	-	641,082	641,082	-	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	260,299	-	260,299	-	329,426	-	589,725	589,725	-	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	181,730	-	181,730	-	4,001	-	185,731	185,731	-	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	433,101	-	433,101	-	299,333	-	732,434	732,434	-	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	91,412	-	91,412	91,412	-	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	297,733	-	297,733	-	28,095	-	325,828	325,828	-	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	302,505	-	302,505	-	63,461	-	365,966	365,966	-	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	172,054	-	172,054	172,054	-	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	1,448	841,287	842,735	842,735	-	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	222,731	-	222,731	-	721,952	-	944,683	944,683	-	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	736,423	-	736,423	736,423	-	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	188,178	-	188,178	188,178	-	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	645,277	-	645,277	-	183,883	-	829,160	829,160	-	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	7,648,061	7,648,061	-	-	-	-	-	-	-	-	-	(7,648,061)	-	-
CHARTER SCHOOLS SUBTOTAL		-	-	7,648,061	7,648,061	-	-	3,678,146	-	3,678,146	-	3,628,628	841,287	8,148,061	500,000	-	-
LIBRARY																	
LIBRARY-GENERAL	24100	17,286	-	9,000	26,286	-	-	261,019	-	261,019	-	552,405	-	813,424	787,138	-	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,793,897	-	2,793,897	2,793,897	-	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	-	-	9,036	-	9,036	-	49,219	-	58,255	58,255	-	-
I & O LIBRARY	31064	26,718	-	-	26,718	-	-	-	-	-	-	25,925	-	25,925	(793)	-	-
LIBRARY SUBTOTAL		44,004	-	9,000	53,004	-	-	270,055	-	270,055	-	3,421,446	-	3,691,501	3,638,497	-	-
RESEARCH & GRADUATE STUDIES																	
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	84,756	-	84,756	84,756	-	-
PRESIDENT & PROVOST RESEARCH AWARDS	22020	-	-	-	-	-	-	-	-	-	-	1,057	-	1,057	1,057	-	-
VIVARIUM	22045	-	-	90,000	90,000	-	-	17,500	-	17,500	-	108,886	-	126,386	36,386	-	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	50,850	-	50,850	50,850	-	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000	11,000	-	-
INSTITUTIONAL MATCHING	22952	-	-	-	-	-	-	-	-	-	-	52,000	-	52,000	52,000	-	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	-	-	-	-	-	91,803	-	91,803	91,803	-	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	-	39,278	-	39,278	-	45,329	-	84,607	84,607	-	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	-	-	-	-	-	-	202,473	-	202,473	202,473	-	-

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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					
GRAD PROG SUPPORT	24661	-	-	-	-	-	-	-	-	-	-	-	195,835	-	195,835	195,835	-	
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-	
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	90,000	90,000	-	-	56,778	-	56,778	-	-	898,989	-	955,767	865,767	-	
ACADEMIC DIVISION SUBTOTAL		208,129,248	-	19,392,957	227,522,205	82,760,429	27,836,342	9,344,652	46,556,722	166,498,145	-	-	23,278,636	841,287	190,618,068	(36,904,137)	-	
STUDENT RECRUITMENT & RETENTION DIVISION																		
STUDENT RECRUITMENT & RETENTION																		
POSITION CONTROL STUDENT RECRUITMENT & RETENTION	26570	-	-	-	-	-	5,315,392	-	2,565,982	7,881,374	-	-	-	-	7,881,374	7,881,374	-	
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	-	363	-	363	-	-	12,074	-	12,437	12,437	-	
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	-	-	-	-	-	-	9,097	-	9,097	9,097	-	
FINANCIAL AID	25830	-	-	161,000	161,000	-	-	3,000	-	3,000	-	-	118,391	-	121,391	(39,609)	-	
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	-	33,694	-	33,694	-	-	1,434,076	-	1,467,770	967,770	-	
ORIENTATION	25860	-	-	550,000	550,000	-	-	65,245	-	65,245	-	-	118,955	-	184,200	(365,800)	-	
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	-	-	-	-	-	-	103,715	-	103,715	103,715	-	
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	-	40,000	-	40,000	-	-	78,756	-	118,756	37,556	-	
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	-	10,000	-	10,000	-	-	30,983	-	40,983	40,983	-	
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	-	-	-	-	-	-	50,333	-	50,333	50,333	-	
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	-	-	-	-	-	-	106,594	-	106,594	106,594	-	
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	150,000	150,000	-	-	10,200	-	10,200	-	-	89,655	-	99,855	(50,145)	-	
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	136,094	-	136,094	-	-	104,850	-	240,944	240,944	-	
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
NEW STUDENT SERVICES CALL CENTER	31026	-	-	-	-	-	-	15,935	-	15,935	-	-	28,839	-	44,774	44,774	-	
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	-	1,442,200	1,442,200	-	5,315,392	314,531	2,565,982	8,195,905	-	-	2,336,318	-	10,532,223	9,090,023	-	
SCHOLARSHIPS & FINANCIAL AID																		
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	-	1,181,185	-	1,181,185	1,181,185	-	
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	-	384,000	-	384,000	384,000	-	
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-	
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	-	21,840	-	21,840	21,840	-	
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	-	968,302	-	968,302	968,302	-	
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	-	7,900,000	-	7,900,000	7,900,000	-	
THE DETROIT SCHOLARSHIP	28335	-	-	-	-	-	-	-	-	-	-	-	25,700	-	25,700	25,700	-	
BELLOWS GRANT	28345	-	-	-	-	-	-	-	-	-	-	-	26,220	-	26,220	26,220	-	
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	-	15,273,106	-	15,273,106	15,273,106	-	
AMERICAN PROMISE SCHOOLS GRANT	28371	-	-	-	-	-	-	-	-	-	-	-	21,500	-	21,500	21,500	-	
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	-	1,250	-	1,250	1,250	-	
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	-	1,681,750	-	1,681,750	1,681,750	-	
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-	
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	-	1,028,250	-	1,028,250	1,028,250	-	
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	-	1,565,500	-	1,565,500	1,565,500	-	
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	-	409,000	-	409,000	409,000	-	
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	-	171,361	-	171,361	171,361	-	
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	-	16,500,000	-	16,500,000	16,500,000	-	
ONTARIO AWARD	28385	-	-	-	-	-	-	-	-	-	-	-	23,540	-	23,540	23,540	-	
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	-	131,950	-	131,950	131,950	-	
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	-	625,547	-	625,547	625,547	-	
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	-	4,935	-	4,935	4,935	-	
GERMAN EXCHANGE SCHLRSHP	28465	-	-	-	-	-	-	-	-	-	-	-	51,250	-	51,250	51,250	-	

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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					
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
WORLD PRESTIGE AWARD SCHOLARSHIP	28468	-	-	-	-	-	-	-	-	-	-	-	48,636	-	48,636	48,636	-	
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-	
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	-	87,562	-	87,562	87,562	-	
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	
CHARTER SCHOOLS EDUCATOR AWARD	28487	-	-	-	-	-	-	-	-	-	-	-	84,216	-	84,216	84,216	-	
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	1,500,000	1,500,000	-	
CMU TARGET HOPE SCHOLARSHIP	28496	-	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-	
MICH INDIAN TUITION GRANT	28500	-	1,762,100	-	1,762,100	-	-	-	-	-	-	-	1,762,100	-	1,762,100	-	-	
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-	
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-	
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,762,100	-	1,762,100	-	-	-	-	-	-	-	53,171,700	-	53,171,700	51,409,600	-	
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	1,762,100	1,442,200	3,204,300	-	5,315,392	314,531	2,565,982	8,195,905	-	-	55,508,018	-	63,703,923	60,499,623	-	
STUDENT AFFAIRS DIVISION																		
STUDENT AFFAIRS																		
POSITION CONTROL STUDENT AFFAIRS	26571	-	-	-	-	558,395	1,399,987	-	966,454	2,924,836	-	-	-	-	2,924,836	2,924,836	-	
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	-	37,167	-	37,167	-	-	6,425	-	43,592	43,592	-	
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	-	-	-	-	-	-	23,464	-	23,464	23,464	-	
CM LIFE	25100	-	-	-	-	-	-	-	-	-	-	-	2,257	-	2,257	2,257	-	
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	-	563,577	-	563,577	563,577	-	
STUDENT BUDGET ALLOC COMM PROJECTS	25470	-	-	-	-	-	-	-	-	-	-	-	96,900	-	96,900	96,900	-	
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	-	-	-	-	-	-	2,551	-	2,551	2,551	-	
STUDENT DISABILITY SERV	25807	-	-	-	-	-	-	3,000	-	3,000	-	-	20,634	-	23,634	23,634	-	
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	-	800	-	800	-	-	10,983	-	11,783	11,783	-	
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	-	19,315	-	19,315	19,315	-	
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	-	-	1,416	-	1,416	-	-	43,684	-	45,100	45,100	-	
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	-	28,625	-	28,625	28,625	-	
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	24,880	-	
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	-	5,200	-	5,200	-	-	36,132	-	41,332	41,332	-	
STUDENT AFFAIRS	25924	-	-	-	-	-	-	30,000	-	30,000	-	-	7,572	-	37,572	37,572	-	
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	35,508	-	35,508	-	-	-	-	35,508	35,508	-	
STUDENT AFFAIRS SUBTOTAL		-	-	-	-	558,395	1,399,987	113,091	966,454	3,037,927	-	-	966,999	-	4,004,926	4,004,926	-	
STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	558,395	1,399,987	113,091	966,454	3,037,927	-	-	966,999	-	4,004,926	4,004,926	-	
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																		
FACILITIES MANAGEMENT																		
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	-	100,304	-	100,304	-	-	212,953	-	313,257	(126,953)	-	
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-	
CARPENTRY SHOP	27111	-	-	-	-	-	-	-	-	-	-	-	79,981	-	79,981	79,981	-	
ELECTRICAL SHOP	27112	-	-	-	-	-	-	-	-	-	-	-	101,221	-	101,221	101,221	-	
MECHANICAL SHOP	27113	-	-	-	-	-	-	8,600	-	8,600	-	-	6,452	-	15,052	15,052	-	
PAINT SHOP	27114	-	-	-	-	-	-	-	-	-	-	-	76,171	-	76,171	76,171	-	
KEY SHOP	27115	-	-	-	-	-	-	-	-	-	-	-	9,310	-	9,310	9,310	-	
GROUNDS AREA MAINT	27118	-	-	-	-	-	-	83,500	-	83,500	-	-	174,039	-	257,539	257,539	-	
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	-	9,000	-	9,000	-	-	68,177	-	77,177	(13,823)	-	
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-	

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
CUSTODIAL (GF)	27131	-	-	-	-	-	-	41,174	-	41,174	-	1,577,992	-	1,619,166	1,619,166	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	-	2,300	-	2,300	-	7,142	-	9,442	9,442	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	-	100	-	100	-	18,015	-	18,115	18,115	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	-	3,240	-	3,240	-	2,038	-	5,278	5,278	-
SERVICE CENTER	27411	-	-	-	-	-	-	16,400	-	16,400	-	6,798	-	23,198	23,198	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	-	7,600	-	7,600	-	23,791	-	31,391	31,391	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	-	-	-	-	27,177	-	27,177	27,177	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	6,956,881	-	6,956,881	6,956,881	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	-	272,218	-	272,218	-	9,514,253	-	9,786,471	9,255,261	-
FINANCE & ADMINISTRATIVE SERVICES																
POSITION CONTROL FINANCE & ADMINISTRATIVE SERVICES	26569	-	-	-	-	-	13,152,746	-	6,762,732	19,915,478	-	-	-	19,915,478	19,915,478	-
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	-	-	-	-	-	2,123	-	2,123	2,123	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	-	2,354	-	2,354	-	15,290	-	17,644	17,644	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	30,530	-	30,530	-	157,491	-	188,021	188,021	-
CMU POLICE	26630	-	-	-	-	-	-	235,955	-	235,955	-	350,000	-	585,955	585,955	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	13,152,746	268,839	6,762,732	20,184,317	-	547,704	-	20,732,021	20,539,221	-
FINANCIAL SERVICES & REPORTING																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	-	2,266	-	2,266	-	7,664	-	9,930	9,930	-
FINANCIAL SERVICES & REPORTING	26320	-	-	425,000	425,000	-	-	8,335	-	8,335	-	103,074	-	111,409	(313,591)	-
RISK MANAGEMENT	26400	-	-	-	-	-	-	600	-	600	-	9,467	-	10,067	10,067	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
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	-	-	-	-	-	-	-	-	-	-	6,305	-	6,305	6,305	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	-	2,500	-	2,500	-	-	-	2,500	2,500	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,160,000	1,160,000	-	-	8,000	-	8,000	-	48,003	-	56,003	(1,103,997)	-
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	-	1,300	-	1,300	-	141,107	-	142,407	142,407	-
PAYABLE ACCOUNTING	26470	-	-	-	-	-	-	150	-	150	-	88,975	-	89,125	89,125	-
PURCHASING	26600	-	-	-	-	-	-	-	-	-	-	35,785	-	35,785	35,785	-
CENTRAL MAILROOM	26610	-	-	-	-	-	-	-	-	-	-	2,848	-	2,848	2,848	-
UNIVERSITY STORES	26620	-	-	-	-	-	-	325	-	325	-	-	-	325	325	-
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	-	282	-	282	-	1,500	-	1,782	1,782	-
MOVING & DELIVERY	26625	-	-	-	-	-	-	-	-	-	-	702	-	702	702	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	346,976	-	346,976	346,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	-	2,000	-	2,000	-	13,237	-	15,237	15,237	-
CENTRAL ADMINISTRATION	31044	-	-	15,000	15,000	-	-	-	-	-	-	132,726	-	132,726	117,726	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,600,000	1,600,000	-	-	30,158	-	30,158	-	2,129,394	-	2,159,552	559,552	-
HUMAN RESOURCES																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	7,142	-	7,142	7,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	17,432	-	17,432	17,432	-
HR-AVP	26520	-	-	-	-	-	-	-	-	-	-	45,201	-	45,201	45,201	-

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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					
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	-	7,465	-	7,465	7,465	-	
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	-	6,138	-	6,138	6,138	-	
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-	
HUMAN RESOURCES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	-	100,189	-	100,189	100,189	-	
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,324,010	2,324,010	-	13,152,746	571,215	6,762,732	20,486,693	-	-	12,291,540	-	32,778,233	30,454,223	-	
GOVERNMENT & EXTERNAL RELATIONS DIVISION																		
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																		
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	312,986	2,711	108,498	424,195	-	-	182,895	-	607,090	607,090	-	
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	312,986	2,711	108,498	424,195	-	-	182,895	-	607,090	607,090	-	
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	312,986	2,711	108,498	424,195	-	-	182,895	-	607,090	607,090	-	
PRESIDENT'S DIVISION																		
<u>PRESIDENTS OFFICE</u>																		
POSITION CONTROL PRESIDENTS OFFICE	26572	-	-	-	-	24,562	4,516,911	-	1,991,326	6,532,799	-	-	-	-	6,532,799	6,532,799	-	
PRESIDENTS OFFICE	26100	-	-	-	-	-	-	41,633	-	41,633	-	-	72,903	-	114,536	114,536	-	
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-	
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	-	58,000	-	58,000	58,000	-	
OFFICE OF CIVIL RIGHTS & INSTN'L EQUITY	26120	-	-	-	-	-	-	6,000	-	6,000	-	-	46,587	-	52,587	52,587	-	
OFFICE CIVIL RGTS & INSTL EQTY-OUTSIDE SERVICES	26125	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	-	2,200	-	2,200	-	-	36,588	-	38,788	38,788	-	
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	-	-	-	-	-	-	288,681	-	288,681	288,681	-	
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
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	-	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	-	-	-	-	-	-	15,482	-	15,482	15,482	-	
INTERNAL AUDIT	26410	-	-	-	-	-	-	29,526	-	29,526	-	-	46,409	-	75,935	75,935	-	
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	-	2,500	-	2,500	-	-	7,970	-	10,470	10,470	-	
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	-	-	-	-	-	-	-	98,499	-	98,499	98,499	-	
UCOMM OPERATIONS	26700	-	-	-	-	-	-	17,761	-	17,761	-	-	16,179	-	33,940	33,940	-	
UCOMM DIGITAL STRATEGY	26712	-	-	-	-	-	-	-	-	-	-	-	514,725	-	514,725	514,725	-	
UCOMM MARKETING	26715	-	-	-	-	-	-	-	-	-	-	-	1,315,350	-	1,315,350	1,315,350	-	
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	-	168,000	-	168,000	168,000	-	
UCOMM GLOBAL OPERATIONS	31022	-	-	-	-	-	-	13,380	-	13,380	-	-	139,434	-	152,814	152,814	-	
UCOMM GLOBAL MARKETING	36100	-	-	-	-	-	-	-	-	-	-	-	3,895,385	-	3,895,385	3,895,385	-	
PRESIDENT'S OFFICE SUBTOTAL		-	-	-	-	24,562	4,516,911	115,200	1,991,326	6,647,999	-	-	7,223,080	-	13,871,079	13,871,079	-	
PRESIDENT'S DIVISION SUBTOTAL		-	-	-	-	24,562	4,516,911	115,200	1,991,326	6,647,999	-	-	7,223,080	-	13,871,079	13,871,079	-	
UNIVERSITY ADVANCEMENT DIVISION																		
<u>UNIVERSITY ADVANCEMENT</u>																		
POSITION CONTROL UNIVERSITY ADVANCEMENT	26573	-	-	-	-	-	2,124,508	-	989,661	3,114,169	-	-	-	-	3,114,169	3,114,169	-	
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	-	11,984	-	11,984	11,984	-	
OPERATIONS & GIFT ADMINISTRATION	26820	-	-	-	-	-	-	-	-	-	-	-	66,334	-	66,334	66,334	-	

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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					
DEVELOPMENT/STEWARDSHIP	26830	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-	
ANNUAL GIVING	26840	-	-	-	-	-	-	184,290	-	184,290	-	15,042	-	199,332	199,332	-	-	
BUSINESS ENGAGEMENT	26855	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-	
ALUM REL & CONST ENG	26860	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-	
ADVANCEMENT SAL & BEN	26870	-	-	-	-	-	-	16,356	-	16,356	-	-	-	16,356	16,356	-	-	
DEVELOPMNT/STEWARDSHIP/PROSPECT RESEARCH	26876	-	-	-	-	-	-	-	-	-	-	43,186	-	43,186	43,186	-	-	
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,124,508	200,646	989,661	3,314,815	-	208,546	-	3,523,361	3,523,361	-	-	
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,124,508	200,646	989,661	3,314,815	-	208,546	-	3,523,361	3,523,361	-	-	
UNIVERSITY WIDE ACCOUNTS																		
CENTRAL ADMINISTRATION																		
STUDENT FEES	10002	-	-	7,900,000	7,900,000	-	-	-	-	-	-	-	-	-	-	(7,900,000)	-	
STATE APPROPRIATIONS	11004	-	91,104,000	-	91,104,000	-	-	-	-	-	-	-	-	-	-	(91,104,000)	-	
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	-	(2,800,000)	-	
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-	-	
INSURANCE DIVIDEND	16400	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-	(40,000)	-	-	
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	1,725,000	-	1,725,000	1,725,000	-	-	
BUDGET REDUCTION CONTINGENCY	19995	-	-	-	-	-	(1,184,248)	-	(303,404)	(1,487,652)	-	(1,912,348)	-	(3,400,000)	(3,400,000)	-	-	
POSITION REDUCTION FUNDING	19996	1,500,000	-	-	1,500,000	-	-	-	-	-	-	-	-	-	(1,500,000)	-	-	
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	884,143	-	884,143	884,143	-	-	
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	594,769	-	594,769	594,769	-	-	
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-	-	
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,910,835)	(3,910,835)	(3,910,835)	-	-	
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(236,014)	(236,014)	(236,014)	-	-	
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(841,287)	(841,287)	(841,287)	-	-	
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(634,099)	(634,099)	(634,099)	-	-	
OVERHEAD-MSO	26009	-	-	28,392	28,392	-	-	-	-	-	-	-	-	-	(28,392)	-	-	
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	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-	-	
CAPITAL PROJECT FUNDS	27030	-	-	-	-	-	-	-	-	-	-	2,756,286	-	2,756,286	2,756,286	-	-	
TRUSTEE FEES	27800	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	7,500	-	-	
DEBT SERVICE	27810	-	-	-	-	-	-	-	-	-	-	1,595,322	-	1,595,322	1,595,322	-	-	
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)	(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 MNTE-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	(639,869)	(639,869)	(639,869)	-	-	
OVERHEAD MNTC-MSO	27919	-	-	16,608	16,608	-	-	-	-	-	-	-	-	-	(16,608)	-	-	
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-	-	
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	-	
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-	-	
COMPENSATION	29115	-	-	-	-	206,925	1,284,248	49,674	407,517	1,948,364	-	350,000	-	2,298,364	2,298,364	-	-	
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,000,000	4,000,000	-	-	-	4,000,000	4,000,000	-	-	
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-	-	
CENTRAL ADMINISTRATION SUBTOTAL		1,500,000	91,104,000	10,870,931	103,474,931	206,925	100,000	49,674	4,104,113	4,460,712	-	7,846,672	(7,859,251)	4,448,133	(99,026,798)	-	-	

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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		
<u>CENTRAL ENERGY FACILITY</u>																
PERSONAL SERVICES	50172/50173	-	-	-	-	-	1,444,298	587,201	718,539	2,750,038	-	-	-	2,750,038	-	(2,750,038)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)
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	50172	-	-	-	-	-	-	-	-	-	-	225,897	-	225,897	-	(225,897)
SYSTEM MAINTENANCE	50174	-	-	-	-	-	-	-	-	-	-	527,647	-	527,647	-	(527,647)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	3,500,000	-	3,500,000	-	(3,500,000)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	2,800,000	-	2,800,000	-	(2,800,000)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	740,000	-	740,000	-	(740,000)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	130,000	-	130,000	-	(130,000)
CHARGE TO GENERAL FUND (64.56%)		-	-	-	-	-	-	-	-	-	-	(6,956,881)	-	(6,956,881)	-	6,956,881
CHARGE TO AUXILIARY FUND (35.44%)		-	-	-	-	-	-	-	-	-	-	(6,414,468)	-	(6,414,468)	-	6,414,468
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,444,298	587,201	718,539	2,750,038	-	(2,750,038)	-	-	-	-
SERVICE CENTERS TOTALS		1,544,004	92,866,100	22,429,702	116,839,806	3,208,572	42,333,647	6,550,959	26,358,059	78,451,237	-	92,555,097	(7,017,964)	163,988,370	47,148,564	-
<u>AUXILIARY CENTERS</u>																
<u>PARKING SERVICES</u>																
REGISTRATION FEE	50123	-	-	1,515,000	1,515,000	-	-	-	-	-	-	-	-	-	-	1,515,000
VIOLATIONS BUREAU	50124	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000
PARKING METER INCOME	50125	-	-	115,000	115,000	-	-	-	-	-	-	-	-	-	-	115,000
PARKING SERVICES	50130	-	-	-	-	-	203,671	180,000	112,368	496,039	-	645,961	-	1,142,000	-	(1,142,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
PARKING SERVICES SUBTOTAL		-	-	2,005,000	2,005,000	-	203,671	180,000	112,368	496,039	-	645,961	-	1,142,000	(863,000)	-
<u>RESIDENCES & AUXILIARY SERVICES</u>																
<u>APARTMENTS</u>																
KEWADIN	50021	-	-	-	-	-	-	-	-	-	-	223,252	-	223,252	-	(223,252)
NORTHWEST	50022	-	-	1,471,630	1,471,630	-	107,170	75,000	60,584	242,754	-	634,493	-	877,247	-	594,383
GRAD HSG	50023	-	-	971,420	971,420	-	71,155	56,500	40,225	167,880	-	492,892	-	660,772	-	310,648
APARTMENTS SUBTOTAL		-	-	2,443,050	2,443,050	-	178,325	131,500	100,809	410,634	-	1,350,637	-	1,761,271	-	681,779
<u>BOVEE UC</u>																
BOOKSTORE	50042	-	-	7,710,000	7,710,000	-	464,937	225,000	277,164	967,101	5,200,000	780,000	-	6,947,101	-	762,899
BUILDING	50043	-	-	50,000	50,000	-	271,844	50,000	118,499	440,343	-	25,900	-	466,243	-	(416,243)
CENTRAL CARD	50045	-	-	100,000	100,000	-	50,000	13,000	28,228	91,228	-	140,950	-	232,178	-	(132,178)
BOVEE UC SUBTOTAL		-	-	7,860,000	7,860,000	-	786,781	288,000	423,891	1,498,672	5,200,000	946,850	-	7,645,522	-	214,478
<u>BOVEE UC FOOD SERVICE</u>																
CATERING	50048	-	-	1,000,000	1,000,000	-	378,769	-	152,341	531,110	390,000	24,475	-	945,585	-	54,415
CENTRAL EATS	50049	-	-	1,390,207	1,390,207	-	259,794	244,157	104,490	608,441	552,871	103,744	-	1,265,056	-	125,151
EINSTEINS	50050	-	-	315,136	315,136	-	46,703	66,146	18,784	131,633	127,630	33,424	-	292,687	-	22,449
SHAKE SMART	50051	-	-	695,864	695,864	-	75,123	129,461	30,215	234,799	323,302	44,396	-	602,497	-	93,367
PONDER	50052	-	-	30,258	30,258	-	-	-	-	-	-	166	-	166	-	30,092
BEVERAGE SERVICES	50053	-	-	58,000	58,000	-	-	5,500	-	5,500	12,240	5,670	-	23,410	-	34,590
C3 TOWERS	50054	-	-	777,337	777,337	-	38,958	247,570	15,669	302,197	411,989	66,443	-	780,629	-	(3,292)
CAMPUS COFFEE & TEA	50055	-	-	227,516	227,516	-	19,984	61,198	8,038	89,220	88,731	8,246	-	186,197	-	41,319
THE MARKET	50057	-	-	877,129	877,129	-	77,167	104,253	31,037	212,457	456,108	120,581	-	789,146	-	87,983

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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				
UC STARBUCKS	50059	-	-	572,017	572,017	-	98,536	83,495	39,631	221,662	215,078	65,710	-	502,450	-	69,567	
NORTHSIDE MARKET	50060	-	-	311,884	311,884	-	42,369	58,207	17,041	117,617	182,452	11,245	-	311,314	-	570	
WHICH WICH	50064	-	-	228,303	228,303	-	48,253	35,956	19,407	103,616	92,462	21,423	-	217,501	-	10,802	
CONCESSIONS	50076	-	-	75,000	75,000	-	24,750	-	9,954	34,704	29,250	2,319	-	66,273	-	8,727	
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	6,558,651	6,558,651	-	1,110,406	1,035,943	446,607	2,592,956	2,882,113	507,842	-	5,982,911	-	575,740	
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	-	-	864,002	864,002	-	452,088	10,000	238,262	700,350	275,114	142,300	-	1,117,764	-	(253,762)	
UP COPY CENTER	50083	-	-	117,000	117,000	-	35,901	100	26,819	62,820	15,000	154,550	-	232,370	-	(115,370)	
PRINTING SERVICES SUBTOTAL		-	-	981,002	981,002	-	487,989	10,100	265,081	763,170	290,114	296,850	-	1,350,134	-	(369,132)	
RESIDENCE HALLS																	
BEDDOW	50003	-	-	1,129,549	1,129,549	-	202,939	97,155	101,296	401,390	-	670,460	-	1,071,850	-	57,699	
CALKINS	50004	-	-	-	-	-	-	-	-	-	-	199,830	-	199,830	-	(199,830)	
CAREY	50005	-	-	1,039,336	1,039,336	-	202,939	97,155	101,296	401,390	-	672,762	-	1,074,152	-	(34,816)	
COBB	50006	-	-	-	-	-	-	-	-	-	-	208,322	-	208,322	-	(208,322)	
EMMONS	50007	-	-	1,335,343	1,335,343	-	202,939	97,155	101,296	401,390	-	668,526	-	1,069,916	-	265,427	
HERRIG	50008	-	-	1,390,963	1,390,963	-	202,939	97,155	101,296	401,390	-	668,693	-	1,070,083	-	320,880	
LARZELERE	50009	-	-	-	-	-	-	-	-	-	-	234,542	-	234,542	-	(234,542)	
MERRILL	50010	-	-	1,390,963	1,390,963	-	202,939	97,155	101,296	401,390	-	682,376	-	1,083,766	-	307,197	
ROBINSON	50011	-	-	-	-	-	-	-	-	-	-	200,219	-	200,219	-	(200,219)	
SAXE	50012	-	-	1,446,583	1,446,583	-	202,939	97,155	101,296	401,390	-	671,034	-	1,072,424	-	374,159	
SWEENEY	50013	-	-	1,363,153	1,363,153	-	202,939	97,155	101,296	401,390	-	703,095	-	1,104,485	-	258,668	
THORPE	50015	-	-	1,363,153	1,363,153	-	202,939	97,155	101,296	401,390	-	697,274	-	1,098,664	-	264,489	
TROUT	50016	-	-	-	-	-	-	-	-	-	-	192,925	-	192,925	-	(192,925)	
TROUTMAN	50017	-	-	905,753	905,753	-	202,939	97,155	101,296	401,390	-	783,249	-	1,184,639	-	(278,886)	
WHEELER	50018	-	-	1,012,505	1,012,505	-	202,939	97,155	101,296	401,390	-	686,363	-	1,087,753	-	(75,248)	
WOLDT	50019	-	-	1,363,153	1,363,153	-	202,939	97,155	101,296	401,390	-	669,095	-	1,070,485	-	292,668	
KULHAVI	50025	-	-	1,737,036	1,737,036	-	202,939	97,155	101,296	401,390	-	720,890	-	1,122,280	-	614,756	
KESSELER	50026	-	-	1,737,036	1,737,036	-	202,939	97,155	101,296	401,390	-	712,644	-	1,114,034	-	623,002	
CAMPBELL	50027	-	-	1,721,203	1,721,203	-	202,939	97,155	101,296	401,390	-	734,259	-	1,135,649	-	585,554	
CELANI	50028	-	-	1,558,903	1,558,903	-	202,939	97,155	101,296	401,390	-	712,088	-	1,113,478	-	445,425	
FABIANO	50029	-	-	1,751,496	1,751,496	-	202,939	97,155	101,296	401,390	-	712,088	-	1,113,478	-	638,018	
RESIDENCE HALLS SUBTOTAL		-	-	22,246,128	22,246,128	-	3,247,024	1,554,480	1,620,736	6,422,240	-	12,200,734	-	18,622,974	-	3,623,154	
RESIDENTIAL RESTAURANTS																	
CAREY	50032	-	-	5,028,451	5,028,451	-	1,007,912	300,366	415,946	1,724,224	1,218,477	1,535,910	-	4,478,611	-	549,840	
MERRILL	50033	-	-	3,750,279	3,750,279	-	768,840	168,998	317,278	1,255,116	909,471	1,165,442	-	3,330,029	-	420,250	
ROBINSON	50034	-	-	-	-	-	-	-	-	-	-	198,579	-	198,579	-	(198,579)	
WOLDT	50035	-	-	6,419,617	6,419,617	-	1,280,048	368,465	553,863	2,202,376	1,554,561	1,747,152	-	5,504,089	-	915,528	
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	15,198,347	15,198,347	-	3,056,800	837,829	1,287,087	5,181,716	3,682,509	4,647,083	-	13,511,308	-	1,687,039	
UNALLOCATED EXPENSES																	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	5,724,695	-	5,724,695	-	(5,724,695)	
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)	
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(732,070)	(732,070)	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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					
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,272,925	6,272,925	
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	5,724,695	5,208,618	10,933,313	3,920,255	(7,013,058)		
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	55,887,178	55,887,178	-	8,867,325	3,857,852	4,144,211	16,869,388	12,054,736	25,674,691	5,208,618	59,807,433	3,920,255	-		
TELECOMMUNICATIONS																		
USAGE-RESALE	50142	-	-	875	875	-	-	-	-	-	-	-	-	-	-	-	875	
USAGE-ADMINISTRATIVE	50142	-	-	150,600	150,600	-	-	-	-	-	-	-	-	-	-	-	150,600	
NONTAXABLE SALES-RESALE	50142	-	-	49,600	49,600	-	-	-	-	-	-	-	-	-	-	-	49,600	
CELLULAR PHONE RESALE	50142	-	-	9,430,000	9,430,000	-	-	-	-	-	-	-	-	-	-	-	9,430,000	
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,000,000	2,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000	
SERVICE ORDER CHARGES	50142	-	-	972,000	972,000	-	-	-	-	-	-	-	-	-	-	-	972,000	
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	50,275	50,275	-	-	-	-	-	-	-	-	-	-	-	50,275	
OTHER REVENUE	50142	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000	
PERSONNEL SERVICES	50142	-	-	-	-	-	726,782	300,000	351,437	1,378,219	-	-	-	1,378,219	-	(1,378,219)		
TRUCKS-USAGE	50142	-	-	-	-	-	-	-	-	-	-	58,900	-	58,900	-	(58,900)		
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	105,000	-	105,000	-	(105,000)		
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	8,144,647	-	8,144,647	-	(8,144,647)		
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	1,907,818	-	1,907,818	-	(1,907,818)		
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	-	(40,000)		
OVERHEAD RECOVERY/REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	275,215	275,215	(768,551)	(1,043,766)		
TELECOMMUNICATIONS SUBTOTAL		-	-	12,678,350	12,678,350	-	726,782	300,000	351,437	1,378,219	-	10,256,365	275,215	11,909,799	(768,551)	-		
UNIVERSITY EVENTS & CONFERENCE SERVICES																		
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	106,996	106,996	-	70,035	-	36,961	106,996	-	-	-	106,996	-	-		
UNIVERSITY EVENTS	50181/25201	-	-	705,281	705,281	-	184,204	170,848	131,679	486,731	-	218,550	-	705,281	-	-		
UNIVERSITY EVENTS & CONF SVS SUBTOTAL		-	-	812,277	812,277	-	254,239	170,848	168,640	593,727	-	218,550	-	812,277	-	-		
AUXILIARY CENTERS TOTALS		-	-	71,382,805	71,382,805	-	10,052,017	4,508,700	4,776,656	19,337,373	12,054,736	36,795,567	5,483,833	73,671,509	2,288,704	-		
SUBSIDIZED AUXILIARY CENTERS																		
ATHLETICS																		
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	290,000	-	87,250	377,250	-	39,196	-	416,446	-	(416,446)		
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	136,000	17,000	43,902	196,902	-	509,588	-	706,490	-	(706,490)		
NCAA PAYMENTS	55002	-	-	1,200,000	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	2,057,427	-	2,057,427	-	(2,057,427)		
NCAA ACADEMIC ENHANCEMENT	55005	-	-	-	-	-	155,648	122,628	55,899	334,175	-	15,679	-	349,854	-	(349,854)		
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	20,872	-	20,872	-	(20,872)		
IMG REVENUE	55007	-	-	432,500	432,500	-	-	-	-	-	-	-	-	-	-	-	432,500	
COMPLIANCE	55008	-	-	-	-	-	116,000	-	45,512	161,512	-	35,297	-	196,809	-	(196,809)		
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	165,454	81,253	97,940	344,647	-	19,609	-	364,256	-	(364,256)		
MID AMERICAN CONFERENCE	55010	-	-	1,650,000	1,650,000	-	-	-	-	-	-	223,682	-	223,682	-	(223,682)		
ATHLETIC SPECIAL EVENTS	55015	-	-	25,000	25,000	-	-	-	-	-	-	7,844	-	7,844	-	(7,844)		
ATHLETICS-GENERAL	55020	-	-	75,000	75,000	-	435,528	197,614	195,930	829,072	-	258,754	1,273,968	2,361,794	12,082,402	9,795,608		
ATHLETIC TICKET TRADE	55023	-	-	622,927	622,927	-	-	69,003	-	69,003	-	21,187	-	90,190	-	(90,190)		
EQUIPMENT & LOCKER ROOM	55035	-	-	10,000	10,000	-	52,019	6,000	28,947	86,966	-	9,408	-	96,374	-	(96,374)		
SCOREBOARDS	55049	-	-	10,000	10,000	-	-	147,765	-	147,765	-	39,196	-	186,961	-	(186,961)		
SPORTS MEDICINE	55050	-	-	250,000	250,000	-	388,357	64,894	199,594	652,845	-	197,627	-	850,472	-	(850,472)		
ATHLETIC INJURIES	55052	-	-	40,000	40,000	-	-	-	-	-	-	235,196	-	235,196	-	(235,196)		
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	41,000	10,000	18,253	69,253	-	39,219	-	108,472	-	(108,472)		

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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			
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	-	39,219	-	39,219	-	(39,219)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	119,343	159,314	-	119,581	398,238	-	38,101	-	436,339	-	(436,339)	
PEP BAND	55059	-	-	-	-	-	-	11,500	-	11,500	-	-	-	11,500	-	(11,500)	
FOOTBALL SUITES	55067	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	10,000	
CHIPPEWA CLUB	55070	-	-	1,100,000	1,100,000	-	122,478	128,685	57,384	308,547	-	76,204	-	384,751	-	715,249	
GAME GUARANTEES	55071	-	-	2,250,000	2,250,000	-	-	-	-	-	-	685,990	-	685,990	-	1,564,010	
FOOTBALL	55075	-	-	-	-	1,054,406	589,193	251,492	648,894	2,543,985	-	1,411,169	-	3,955,154	-	(3,955,154)	
MEN'S BASKETBALL	55081	-	-	-	-	310,313	324,800	-	219,479	854,592	-	356,616	-	1,211,208	-	(1,211,208)	
BASEBALL	55082	-	-	-	-	273,051	-	-	92,202	365,253	-	190,504	-	555,757	-	(555,757)	
MENS GOLF	55084	-	-	-	-	71,375	-	-	34,355	105,730	-	84,672	-	190,402	-	(190,402)	
WRESTLING	55085	-	-	-	-	180,475	-	-	73,410	253,885	-	93,137	-	347,022	-	(347,022)	
WOMEN'S BASKETBALL	55091	-	-	-	-	228,275	253,750	22,000	166,916	670,941	-	355,615	-	1,026,556	-	(1,026,556)	
WOMEN'S SOCCER	55092	-	-	-	-	122,230	-	-	58,195	180,425	-	84,672	-	265,097	-	(265,097)	
FIELD HOCKEY	55093	-	-	-	-	108,350	-	-	42,694	151,044	-	84,672	-	235,716	-	(235,716)	
GYMNASTICS	55094	-	-	-	-	189,323	-	-	86,291	275,614	-	84,672	-	360,286	-	(360,286)	
WOMEN'S GOLF	55095	-	-	-	-	63,142	-	-	35,129	98,271	-	84,672	-	182,943	-	(182,943)	
WOMEN'S LACROSSE	55096	-	-	-	-	116,058	-	-	49,685	165,743	-	84,672	-	250,415	-	(250,415)	
WOMENS TRACK & CROSS CO	55097	-	-	-	-	235,167	-	-	121,885	357,052	-	127,006	-	484,058	-	(484,058)	
VOLLEYBALL	55098	-	-	-	-	205,895	-	-	82,355	288,250	-	118,538	-	406,788	-	(406,788)	
SOFTBALL	55099	-	-	-	-	187,874	-	-	65,600	253,474	-	169,341	-	422,815	-	(422,815)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	6,120,788	-	6,120,788	6,120,788	-	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	-	32,674	-	32,674	-	(32,674)	
ATHLETICS SUBTOTAL		-	-	7,675,427	7,675,427	3,465,277	3,229,541	1,129,834	2,727,282	10,551,934	-	14,052,715	1,273,968	25,878,617	18,203,190	-	
COMPUTING SUPPORT																	
OIT (INCLUDES SUBSIDIES)	24310/26376/53119	-	-	-	-	-	343,205	-	139,662	482,867	-	20,700	-	503,567	8,914,440	8,410,873	
MEDIATED SERVICES	53110	-	-	-	-	-	178,409	5,000	79,898	263,307	-	22,100	-	285,407	-	(285,407)	
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	409,885	-	188,439	598,324	-	5,400	-	603,724	-	(603,724)	
NETWORK	53112	-	-	-	-	-	663,571	30,000	295,847	989,418	-	37,000	-	1,026,418	400,000	(626,418)	
INFRASTRUCTURE	53114	-	-	-	-	-	298,878	-	131,305	430,183	-	10,000	-	440,183	-	(440,183)	
TECH SERVICES	53115	-	-	23,000	23,000	-	202,098	98,000	109,109	409,207	-	24,100	-	433,307	100,000	(310,307)	
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	318,365	236,250	117,612	672,227	-	27,500	-	699,727	-	(699,727)	
OIT MAINTENANCE	53118	-	-	106,730	106,730	-	-	-	-	-	-	2,089,936	-	2,089,936	-	(1,983,206)	
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	307,244	-	148,327	455,571	-	11,200	-	466,771	-	(466,771)	
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	1,094,614	30,000	494,425	1,619,039	-	21,000	-	1,640,039	-	(1,640,039)	
OIT SERVICES	53122	-	-	251,800	251,800	-	-	-	-	-	-	-	-	-	-	251,800	
INFORMATION SECURITY	53123	-	-	-	-	-	474,321	175,868	183,039	833,228	-	18,400	-	851,628	-	(851,628)	
DATA SERVICES	53125	-	-	-	-	-	513,124	-	232,769	745,893	-	9,370	-	755,263	-	(755,263)	
COMPUTING SUPPORT SUBTOTAL		-	-	381,530	381,530	-	4,803,714	575,118	2,120,432	7,499,264	-	2,296,706	-	9,795,970	9,414,440	-	
WCMU PUBLIC MEDIA																	
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	580,500	580,500	
MISCELLANEOUS	43305/43313	-	-	87,000	87,000	-	-	-	-	-	-	-	-	-	-	87,000	
TOWER RENT	43313	-	-	180,000	180,000	-	-	-	-	-	-	-	-	-	-	180,000	
CONTRIBUTIONS	9300011	-	-	1,100,000	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000	
MANAGEMENT & GENERAL	43350	-	-	-	-	-	110,020	21,761	38,468	170,249	-	76,926	-	247,175	-	(247,175)	
FUNDRAISING	43351	-	-	-	-	-	80,550	114,167	46,068	240,785	-	170,191	-	410,976	-	(410,976)	
BROADCASTING	43352	-	-	-	-	-	149,107	8,300	66,389	223,796	-	360,131	-	583,927	-	(583,927)	
PROGRAMMING	43353	-	-	-	-	-	243,478	100,223	133,808	477,509	-	526,007	-	1,003,516	-	(1,003,516)	

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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					
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	31,357	36,054	15,890	83,301	-	74,750	-	158,051	-	(158,051)		
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200	-	(1,200)		
CPB CARES ACT		-	-	200,000	200,000	-	-	-	-	-	-	-	-	-	-	200,000		
CORP FOR PUBLIC BROADCASTING	69015	-	-	257,345	257,345	-	-	-	-	-	-	-	-	-	-	257,345		
TOTAL RADIO		-	-	1,824,345	1,824,345	-	614,512	280,505	300,623	1,195,640	-	1,209,205	-	2,404,845	580,500	-		
TELEVISION																		
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	639,166	639,166		
MISCELLANEOUS	43205/43213	-	-	29,000	29,000	-	-	-	-	-	-	-	-	-	-	29,000		
TOWER RENT	43213	-	-	539,000	539,000	-	-	-	-	-	-	-	-	-	-	539,000		
CONTRIBUTIONS	9300010	-	-	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	1,500,000		
MANAGEMENT & GENERAL	43250	-	-	-	-	-	123,000	38,761	37,796	199,557	-	136,699	-	336,256	-	(336,256)		
FUNDRAISING	43251	-	-	-	-	-	124,934	110,145	66,138	301,217	-	376,766	-	677,983	-	(677,983)		
BROADCASTING	43252	-	-	-	-	-	361,752	-	159,180	520,932	-	682,500	-	1,203,432	-	(1,203,432)		
PROGRAMMING	43253	-	-	-	-	-	264,228	-	128,670	392,898	-	1,009,027	-	1,401,925	-	(1,401,925)		
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	58,234	64,173	29,511	151,918	-	113,750	-	265,668	-	(265,668)		
OUTREACH	43255	-	-	83,333	83,333	-	67,300	63,027	26,417	156,744	-	8,900	-	165,644	-	(82,311)		
CPB CARES ACT		-	-	616,235	616,235	-	-	-	-	-	-	516,235	-	516,235	-	100,000		
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,160,409	1,160,409	-	-	-	-	-	-	-	-	-	-	1,160,409		
TOTAL TELEVISION		-	-	3,927,977	3,927,977	-	999,448	276,106	447,712	1,723,266	-	2,843,877	-	4,567,143	639,166	-		
WCMU PUBLIC MEDIA SUBTOTAL		-	-	5,752,322	5,752,322	-	1,613,960	556,611	748,335	2,918,906	-	4,053,082	-	6,971,988	1,219,666	-		
COLLEGE OF MEDICINE CLINICS																		
UNIVERSITY HEALTH SERVICES	1501000000	-	-	796,000	796,000	445,000	855,295	389,143	800,431	2,489,869	-	294,133	246,442	3,030,444	2,234,444	-		
NEW CLINIC OPERATIONS	1518200000	-	-	204,210	204,210	-	262,565	30,160	103,095	395,820	-	10,600	-	406,420	202,210	-		
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,000,210	1,000,210	445,000	1,117,860	419,303	903,526	2,885,689	-	304,733	246,442	3,436,864	2,436,654	-		
TICKET CENTRAL & EVENTS CENTER OPERATIONS																		
TICKET CENTRAL	50183/25201	-	-	7,500	7,500	-	-	-	-	-	-	26,797	-	26,797	19,297	-		
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	-	-	-	-	51,037	-	51,037	51,037	-		
TICKET CENTRAL/EVENTS CENTER SUBTOTAL		-	-	7,500	7,500	-	-	-	-	-	-	77,834	-	77,834	70,334	-		
UNIVERSITY RECREATION																		
UNIVERSITY RECREATION	50195/25201	-	-	250,000	250,000	47,297	615,684	250,000	339,479	1,252,460	-	100,000	-	1,352,460	1,102,460	-		
UNIVERSITY RECREATION SUBTOTAL		-	-	250,000	250,000	47,297	615,684	250,000	339,479	1,252,460	-	100,000	-	1,352,460	1,102,460	-		
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	15,066,989	15,066,989	3,957,574	11,380,759	2,930,866	6,839,054	25,108,253	-	20,885,070	1,520,410	47,513,733	32,446,744	-		
GRAND TOTAL		209,629,248	92,866,100	120,479,892	422,975,240.00	87,507,885	77,635,946	18,738,487	76,379,737	260,262,055	12,054,736	162,436,985	(13,721)	434,740,055	11,764,815	-		

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling, and solid waste disposal. This budget does not include the estimated utilities for WCMU Public Media. Utilities for this unit are reflected in its respective operating budget.

The funding for the Central Energy Facility is derived from internal transfers. Specifically, the cost of utilities is assessed to the General Fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. 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 with 52 percent relating to the general fund and 48 percent relating to Residences and Auxiliary Services.

In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or flat for last decade, except for adjustments in square footage. Energy savings have also accounted for an area where budget reductions were realized. This is a remarkable accomplishment of true energy savings. The 2022-2023 CEF budget is \$13,371,349.

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
2022-2023 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

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		
CENTRAL ENERGY FACILITY													
PERSONAL SERVICES	Various	-	-	1,444,298	587,201	718,539	2,750,038	-	-	-	2,750,038	-	(2,750,038)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)
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	-	-	-	-	-	-	-	225,897	-	225,897	-	(225,897)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	527,647	-	527,647	-	(527,647)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	3,500,000	-	3,500,000	-	(3,500,000)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	2,800,000	-	2,800,000	-	(2,800,000)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	740,000	-	740,000	-	(740,000)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	130,000	-	130,000	-	(130,000)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(6,956,881)	-	(6,956,881)	-	6,956,881
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(6,414,468)	-	(6,414,468)	-	6,414,468
GRAND TOTAL		-	-	1,444,298	587,201	718,539	2,750,038	-	(2,750,038)	-	-	-	-

Parking Services

The 2022-23 Parking Services budget is based on previous year actual financial results regarding parking permit sales, parking citation revenue and parking meter revenue. This budget is built on a break-even basis with annual contributions to fund deferred maintenance.

Revenue

The 2022-23 budgeted revenue is \$2,005,000. Annual parking permit sales fluctuate but have seen a decrease over the last few years that trends with enrollment fluctuation. Rates for parking meters and citations align with the local municipal rates.

The Parking Services Department continues to provide fair and consistent parking enforcement throughout the entire campus community. The department has seen a decrease in violators over the last few years due to the implementation of the smartphone meter application and educating the campus community on rules and regulations.

Expenses

The Parking Services 2022-23 budgeted expenses reflect staff compensation and operating expenses of the department. The 2022-23 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	1,515,000	-	-	-	-	-	-	-	-	-	-	-	1,515,000
VIOLATIONS BUREAU	50124	375,000	-	-	-	-	-	-	-	-	-	-	-	375,000
PARKING METER INCOME	50125	115,000	-	-	-	-	-	-	-	-	-	-	-	115,000
PARKING SERVICES	50130	-	-	203,671	180,000	112,368	496,039	-	645,961	-	1,142,000	-	(1,142,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
GRAND TOTAL		2,005,000	-	203,671	180,000	112,368	496,039	-	645,961	-	1,142,000	(863,000)	-	

Residence Life & Auxiliary Services

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

Revenue

The total revenue in the 2022-23 budget (including net transfers in) is projected at \$59,807,433 and is based on the following assumptions:

- A 3.0 percent increase in room and board and a 16-meal plan from \$10,608 for two semesters to \$10,926 for residence hall students.
- Residence hall capacity is approximately 4,166. Estimated fall opening occupancy is 3,594. COVID-19 has caused the need for reduced density in the residence halls. These figures consider the current closure of North Campus residence halls (Calkins, Larzelere, Robinson, and Trout) as well as the temporary closure of Cobb Hall for its renovation.

Expenditures

The total expenditure budget for 2022-23 is \$59,807,433 which is a 2.8 percent increase from the 2021-22 budget (\$58,160,344). The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2022-23.
- Estimated expenditures for Campus Dining Services (CHARTWELLS) management fees and reimbursable expenses.
- No increase to the projected university overhead charge for 2022-23. This includes estimated overhead charges for Residence Services, Bookstore, UC Food Court, Shake Smart, and Printing Services.
- Cost of food per student will increase 7 to 8.5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
RESIDENCE HALLS														
BEDDOW	50003	1,129,549	-	202,939	97,155	101,296	401,390	-	192,419	478,041	-	1,071,850	-	57,699
CALKINS	50004	-	-	-	-	-	-	-	199,830	-	-	199,830	-	(199,830)
CAREY	50005	1,039,336	-	202,939	97,155	101,296	401,390	-	194,721	478,041	-	1,074,152	-	(34,816)
COBB	50006	-	-	-	-	-	-	-	208,322	-	-	208,322	-	(208,322)
EMMONS	50007	1,335,343	-	202,939	97,155	101,296	401,390	-	190,485	478,041	-	1,069,916	-	265,427
HERRIG	50008	1,390,963	-	202,939	97,155	101,296	401,390	-	190,652	478,041	-	1,070,083	-	320,880
LARZELERE	50009	-	-	-	-	-	-	-	234,542	-	-	234,542	-	(234,542)
MERRILL	50010	1,390,963	-	202,939	97,155	101,296	401,390	-	204,335	478,041	-	1,083,766	-	307,197
ROBINSON	50011	-	-	-	-	-	-	-	200,219	-	-	200,219	-	(200,219)
SAXE	50012	1,446,583	-	202,939	97,155	101,296	401,390	-	192,993	478,041	-	1,072,424	-	374,159
SWEENEY	50013	1,363,153	-	202,939	97,155	101,296	401,390	-	225,054	478,041	-	1,104,485	-	258,668
THORPE	50015	1,363,153	-	202,939	97,155	101,296	401,390	-	219,233	478,041	-	1,098,664	-	264,489
TROUT	50016	-	-	-	-	-	-	-	192,925	-	-	192,925	-	(192,925)
TROUTMAN	50017	905,753	-	202,939	97,155	101,296	401,390	-	305,208	478,041	-	1,184,639	-	(278,886)
WHEELER	50018	1,012,505	-	202,939	97,155	101,296	401,390	-	208,322	478,041	-	1,087,753	-	(75,248)
WOLDT	50019	1,363,153	-	202,939	97,155	101,296	401,390	-	191,054	478,041	-	1,070,485	-	292,668
KULHAVI	50025	1,737,036	-	202,939	97,155	101,296	401,390	-	242,849	478,041	-	1,122,280	-	614,756
KESSELER	50026	1,737,036	-	202,939	97,155	101,296	401,390	-	234,603	478,041	-	1,114,034	-	623,002
CAMPBELL	50027	1,721,203	-	202,939	97,155	101,296	401,390	-	256,218	478,041	-	1,135,649	-	585,554
CELANI	50028	1,558,903	-	202,939	97,155	101,296	401,390	-	234,047	478,041	-	1,113,478	-	445,425
FABIANO	50029	1,751,496	-	202,939	97,155	101,296	401,390	-	234,047	478,041	-	1,113,478	-	638,018
TOTAL RESIDENCE HALLS		22,246,128	-	3,247,024	1,554,480	1,620,736	6,422,240	-	4,552,078	7,648,656	-	18,622,974	-	3,623,154
APARTMENTS														
KEWADIN	50021	-	-	-	-	-	-	-	223,252	-	-	223,252	-	(223,252)
NORTHWEST	50022	1,471,630	-	107,170	75,000	60,584	242,754	-	417,455	217,038	-	877,247	-	594,383
GRAD HSG	50023	971,420	-	71,155	56,500	40,225	167,880	-	322,792	170,100	-	660,772	-	310,648
TOTAL APARTMENTS		2,443,050	-	178,325	131,500	100,809	410,634	-	963,499	387,138	-	1,761,271	-	681,779
RESIDENTIAL RESTAURANTS														
CAREY	50032	5,028,451	-	1,007,912	300,366	415,946	1,724,224	1,218,477	213,272	1,322,638	-	4,478,611	-	549,840
MERRILL	50033	3,750,279	-	768,840	168,998	317,278	1,255,116	909,471	178,713	986,729	-	3,330,029	-	420,250
ROBINSON	50034	-	-	-	-	-	-	-	198,579	-	-	198,579	-	(198,579)
WOLDT	50035	6,419,617	-	1,280,048	368,465	553,863	2,202,376	1,554,561	308,327	1,438,825	-	5,504,089	-	915,528
TOTAL RESIDENTIAL RESTAURANTS		15,198,347	-	3,056,800	837,829	1,287,087	5,181,716	3,682,509	898,891	3,748,192	-	13,511,308	-	1,687,039
BOVEE UC														
BOOKSTORE	50042	7,710,000	-	464,937	225,000	277,164	967,101	5,200,000	-	780,000	-	6,947,101	-	762,899
BUILDING	50043	50,000	-	271,844	50,000	118,499	440,343	-	-	25,900	-	466,243	-	(416,243)
CENTRAL CARD	50045	100,000	-	50,000	13,000	28,228	91,228	-	-	140,950	-	232,178	-	(132,178)
SUBTOTAL		7,860,000	-	786,781	288,000	423,891	1,498,672	5,200,000	-	946,850	-	7,645,522	-	214,478

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	1,000,000	-	378,769	-	152,341	531,110	390,000	-	24,475	-	945,585	-	54,415
DOWN UNDER	50049	1,390,207	-	259,794	244,157	104,490	608,441	552,871	-	103,744	-	1,265,056	-	125,151
EINSTEINS	50050	315,136	-	46,703	66,146	18,784	131,633	127,630	-	33,424	-	292,687	-	22,449
SHAKE SMART	50051	695,864	-	75,123	129,461	30,215	234,799	323,302	-	44,396	-	602,497	-	93,367
PONDER	50052	30,258	-	-	-	-	-	-	-	166	-	166	-	30,092
BEVERAGE SERVICES	50053	58,000	-	-	5,500	-	5,500	12,240	-	5,670	-	23,410	-	34,590
C3 TOWERS	50054	777,337	-	38,958	247,570	15,669	302,197	411,989	-	66,443	-	780,629	-	(3,292)
CAMPUS COFFEE & TEA	50055	227,516	-	19,984	61,198	8,038	89,220	88,731	-	8,246	-	186,197	-	41,319
THE MARKET	50057	877,129	-	77,167	104,253	31,037	212,457	456,108	-	120,581	-	789,146	-	87,983
UC STARBUCKS	50059	572,017	-	98,536	83,495	39,631	221,662	215,078	-	65,710	-	502,450	-	69,567
NORTHSIDE MARKET	50060	311,884	-	42,369	58,207	17,041	117,617	182,452	-	11,245	-	311,314	-	570
WHICH WICH	50064	228,303	-	48,253	35,956	19,407	103,616	92,462	-	21,423	-	217,501	-	10,802
CONCESSIONS	50076	75,000	-	24,750	-	9,954	34,704	29,250	-	2,319	-	66,273	-	8,727
SUBTOTAL		6,558,651	-	1,110,406	1,035,943	446,607	2,592,956	2,882,113	-	507,842	-	5,982,911	-	575,740
TOTAL BOVEE UC		14,418,651	-	1,897,187	1,323,943	870,498	4,091,628	8,082,113	-	1,454,692	-	13,628,433	-	790,218
PRINTING SERVICES														
UNIVERSITY PRESS	50082	864,002	-	452,088	10,000	238,262	700,350	275,114	-	142,300	-	1,117,764	-	(253,762)
UP COPY CENTER	50083	117,000	-	35,901	100	26,819	62,820	15,000	-	154,550	-	232,370	-	(115,370)
TOTAL PRINTING SERVICES		981,002	-	487,989	10,100	265,081	763,170	290,114	-	296,850	-	1,350,134	-	(369,132)
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		-	-	-	-	-	-	-	-	-	-	(732,070)	(732,070)	
DEFERRED MAINT. CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
DEBT SERVICE		-	-	-	-	-	-	-	-	5,724,695	5,724,695	-	(5,724,695)	
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	6,272,925	6,272,925	
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	5,724,695	5,208,618	10,933,313	3,920,255	(7,013,058)
GRAND TOTAL		55,887,178	-	8,867,325	3,857,852	4,144,211	16,869,388	12,054,736	6,414,468	19,260,223	5,208,618	59,807,433	3,920,255	-

Telecommunications

Telecommunications is an auxiliary center in the operating budget. The Telecommunications budget for 2022-23 is built on the assumption that revenue and expenses will increase due to the growth of the Connect CMU Cellular Phone program. Budgeted expenses include funds for staff compensation and related supplies such as telephone switch maintenance, cable service, and local phone access. Also, 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
2022-2023 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	875	-	-	-	-	-	-	-	-	-	-	-	875
USAGE-ADMINISTRATIVE	50142	150,600	-	-	-	-	-	-	-	-	-	-	-	150,600
NONTAXABLE SALES-RESALE	50142	49,600	-	-	-	-	-	-	-	-	-	-	-	49,600
CELLULAR PHONE RESALE	50142	9,430,000	-	-	-	-	-	-	-	-	-	-	-	9,430,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000
SERVICE ORDER CHARGES	50142	972,000	-	-	-	-	-	-	-	-	-	-	-	972,000
MONTHLY PHONE SERVICE-RES HALLS	50142	50,275	-	-	-	-	-	-	-	-	-	-	-	50,275
OTHER REVENUE	50142	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
PERSONNEL SERVICES	50142	-	-	726,782	300,000	351,437	1,378,219	-	-	-	1,378,219	-	-	(1,378,219)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	58,900	-	58,900	-	-	(58,900)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	105,000	-	105,000	-	-	(105,000)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	8,144,647	-	8,144,647	-	-	(8,144,647)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	1,907,818	-	1,907,818	-	-	(1,907,818)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	40,000	-	40,000	-	-	(40,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	275,215	275,215	(768,551)	-	(1,043,766)
GRAND TOTAL		12,678,350	-	726,782	300,000	351,437	1,378,219	-	10,256,365	275,215	11,909,799	(768,551)	-	

University Events and Conferences Services

The 2022-23 University Events is an auxiliary center in the operating budget. University Events coordinates all aspects of activities offered at the university for non-athletic public performances. University Events functions as the contracting agent for the university for all public events as it relates to performing artists, speakers, and films. The department works with student organizations, university departments, and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental, and related billings of all University staging, chairs, and audio/video equipment.

The 2022-23 Event and Conference Services (ECS) is an auxiliary center in the operating budget. 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.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	106,996	-	70,035	-	36,961	106,996	-	-	-	106,996	-	-
UNIVERSITY EVENTS	50181	705,281	-	184,204	170,848	131,679	486,731	-	218,550	-	705,281	-	-
GRAND TOTAL		812,277	-	254,239	170,848	168,640	593,727	-	218,550	-	812,277	-	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. The 2022-23 Athletic revenue budget is projected at \$7,675,427. In addition, the general fund support of \$18,203,190 reflects the university's commitment to continue to provide Athletics with an appropriate level of funding for operations. The general fund support includes funding for a portion 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. About 52 percent of the subsidy relates to overhead charges to support the general fund, debt service on facilities, and scholarships to student-athletes. The current scholarship subsidy includes 232.36 total awards. Some sports allow for fractional scholarship awards and others are based on full scholarship awards. The total subsidized scholarship budget for 2022-23 is set at \$6,120,788. Revenues, totaling \$7,675,427 received from ticket sales, game guarantees, fundraising, and other external sources support the additional operating needs of the athletic programs. The 2022-23 fiscal year expenditure budget (including transfers out to the general fund) totals \$25,878,617.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
ATHLETICS**

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			
ATHLETICS														
ATHLETIC DIRECTOR	25507/55000	-	-	290,000	-	87,250	377,250	-	39,196	-	416,446	-	(416,446)	
GENERAL FM & EQUIPMENT	55001	-	-	136,000	17,000	43,902	196,902	-	509,588	-	706,490	-	(706,490)	
NCAA PAYMENTS	55002	1,200,000	-	-	-	-	-	-	-	-	-	-	1,200,000	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	2,057,427	-	2,057,427	-	(2,057,427)	
NCAA ACADEMIC ENHANCEMENT	55005	-	-	155,648	122,628	55,899	334,175	-	15,679	-	349,854	-	(349,854)	
HALL OF FAME	55006	-	-	-	-	-	-	-	20,872	-	20,872	-	(20,872)	
IMG REVENUE	55007	432,500	-	-	-	-	-	-	-	-	-	-	432,500	
COMPLIANCE	55008	-	-	116,000	-	45,512	161,512	-	35,297	-	196,809	-	(196,809)	
SPORTS INFORMATION DEPT	55009	-	-	165,454	81,253	97,940	344,647	-	19,609	-	364,256	-	(364,256)	
MID AMERICAN CONFERENCE	55010	1,650,000	-	-	-	-	-	-	223,682	-	223,682	-	1,426,318	
ATHLETIC SPECIAL EVENTS	55015	25,000	-	-	-	-	-	-	7,844	-	7,844	-	17,156	
ATHLETICS-GENERAL	55020	75,000	-	435,528	197,614	195,930	829,072	-	258,754	1,273,968	2,361,794	12,082,402	9,795,608	
ATHLETIC TICKET TRADE	55023	622,927	-	-	69,003	-	69,003	-	21,187	-	90,190	-	532,737	
EQUIPMENT & LOCKER ROOM	55035	10,000	-	52,019	6,000	28,947	86,966	-	9,408	-	96,374	-	(86,374)	
SCOREBOARDS	55049	10,000	-	-	147,765	-	147,765	-	39,196	-	186,961	-	(176,961)	
SPORTS MEDICINE	55050	250,000	-	388,357	64,894	199,594	652,845	-	197,627	-	850,472	-	(600,472)	
ATHLETIC INJURIES	55052	40,000	-	-	-	-	-	-	235,196	-	235,196	-	(195,196)	
ATHLETIC PROMOTIONS	55053	-	-	41,000	10,000	18,253	69,253	-	39,219	-	108,472	-	(108,472)	
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	39,219	-	39,219	-	(39,219)	
STRENGTH & COND. PROGRAM	55057	-	119,343	159,314	-	119,581	398,238	-	38,101	-	436,339	-	(436,339)	
PEP BAND	55059	-	-	-	11,500	-	11,500	-	-	-	11,500	-	(11,500)	
FOOTBALL SUITES	55067	10,000	-	-	-	-	-	-	-	-	-	-	10,000	
CHIPPEWA CLUB	55070	1,100,000	-	122,478	128,685	57,384	308,547	-	76,204	-	384,751	-	715,249	
GAME GUARANTEES	55071	2,250,000	-	-	-	-	-	-	685,990	-	685,990	-	1,564,010	
FOOTBALL	55075	-	1,054,406	589,193	251,492	648,894	2,543,985	-	1,411,169	-	3,955,154	-	(3,955,154)	
MEN'S BASKETBALL	55081	-	310,313	324,800	-	219,479	854,592	-	356,616	-	1,211,208	-	(1,211,208)	
BASEBALL	55082	-	273,051	-	-	92,202	365,253	-	190,504	-	555,757	-	(555,757)	
MENS GOLF	55084	-	71,375	-	-	34,355	105,730	-	84,672	-	190,402	-	(190,402)	
WRESTLING	55085	-	180,475	-	-	73,410	253,885	-	93,137	-	347,022	-	(347,022)	
WOMEN'S BASKETBALL	55091	-	228,275	253,750	22,000	166,916	670,941	-	355,615	-	1,026,556	-	(1,026,556)	
WOMEN'S SOCCER	55092	-	122,230	-	-	58,195	180,425	-	84,672	-	265,097	-	(265,097)	
FIELD HOCKEY	55093	-	108,350	-	-	42,694	151,044	-	84,672	-	235,716	-	(235,716)	
GYMNASTICS	55094	-	189,323	-	-	86,291	275,614	-	84,672	-	360,286	-	(360,286)	
WOMEN'S GOLF	55095	-	63,142	-	-	35,129	98,271	-	84,672	-	182,943	-	(182,943)	
WOMEN'S LACROSSE	55096	-	116,058	-	-	49,685	165,743	-	84,672	-	250,415	-	(250,415)	
WOMENS TRACK & CROSS CO	55097	-	235,167	-	-	121,885	357,052	-	127,006	-	484,058	-	(484,058)	
VOLLEYBALL	55098	-	205,895	-	-	82,355	288,250	-	118,538	-	406,788	-	(406,788)	
SOFTBALL	55099	-	187,874	-	-	65,600	253,474	-	169,341	-	422,815	-	(422,815)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	6,120,788	-	6,120,788	6,120,788	-	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	32,674	-	32,674	-	(32,674)	
GRAND TOTAL		7,675,427	3,465,277	3,229,541	1,129,834	2,727,282	10,551,934	-	14,052,715	1,273,968	25,878,617	18,203,190	-	

General Fund Support	2022-2023
Faculty Salaries	3,247,821
Staff Salaries	3,229,541
Regular Faculty Benefits	1,422,105
FT Faculty & Staff Benefits	351,540
Supplies & Equipment	500,000
Overhead	1,273,968
Debt Service	2,057,427
Scholarships	6,120,788
	<u>18,203,190</u>

College of Medicine – Clinical Operations

The College of Medicine – Clinical Operations are classified as a subsidized auxiliary center in the operating budget. Clinical Operations consists of medical practices and one shared services agreement. The University Health Services department transferred to the College of Medicine in fiscal year 2012-13. The total general fund subsidy for the College of Medicine – Clinical Operations is \$585,849. The subsidy is necessary to assure the continued delivery of essential clinical, campus health education, and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	UNV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
COLLEGE OF MEDICINE CLINICS													
UNIVERSITY HEALTH SERVICES	1501000000	796,000	445,000	855,295	389,143	800,431	2,489,869	-	294,133	246,442	3,030,444	2,234,444	-
NEW CLINIC OPERATIONS	1518200000	204,210	-	262,565	30,160	103,095	395,820	-	10,600	-	406,420	202,210	-
GRAND TOTAL		1,000,210	445,000	1,117,860	419,303	903,526	2,885,689	-	304,733	246,442	3,436,864	2,436,654	-

Computing Support

The Office of Information Technology (OIT) is classified as a subsidized auxiliary center in the operating budget. The 2022-23 expenditure budget totals \$9,795,970 as compared to \$10,964,858 in 2021-22. OIT receives \$8,645,889 in general fund support for the auxiliary portion of OIT. A portion of this unit is housed in the general fund and reported in the Academic Administration section of the budget. OIT utilizes general fund support to provide information technology services to the campus community.

Major projects for 2022-23 include the expansion of device asset-tracking in IT Service Management system, piloting a Chatbot at the help desk, expansion of the HP Print Managed services to the rest of campus, expansion of the Intune pilot to more devices on campus, documenting student account lifecycle process from application to graduation, planning for Windows 11, decommissioning Windows Server 2012 and 2012 R2 (End of Life October 2023), decommissioning Apple Macintosh systems that can no longer run a supported operating system, as well as the RFP and implementation of an Alumni and Donor management system.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 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	-	-	343,205	-	139,662	482,867	-	20,700	-	503,567	8,914,440	8,410,873	
MEDIATED SERVICES	53110	-	-	178,409	5,000	79,898	263,307	-	22,100	-	285,407	-	(285,407)	
APPLICATION & DEVELOPMENT	53111	-	-	409,885	-	188,439	598,324	-	5,400	-	603,724	-	(603,724)	
NETWORK	53112	-	-	663,571	30,000	295,847	989,418	-	37,000	-	1,026,418	400,000	(626,418)	
INFRASTRUCTURE	53114	-	-	298,878	-	131,305	430,183	-	10,000	-	440,183	-	(440,183)	
TECH SERVICES	53115	23,000	-	202,098	98,000	109,109	409,207	-	24,100	-	433,307	100,000	(310,307)	
HELP DESK AND USER SUPPORT	53116	-	-	318,365	236,250	117,612	672,227	-	27,500	-	699,727	-	(699,727)	
OIT MAINTENANCE	53118	106,730	-	-	-	-	-	-	2,089,936	-	2,089,936	-	(1,983,206)	
PROJECT MANAGEMENT OFFICE	53120	-	-	307,244	-	148,327	455,571	-	11,200	-	466,771	-	(466,771)	
DEVELOPMENT & MAINTENANCE	53121	-	-	1,094,614	30,000	494,425	1,619,039	-	21,000	-	1,640,039	-	(1,640,039)	
OIT SERVICES	53122	251,800	-	-	-	-	-	-	-	-	-	-	251,800	
INFORMATION SECURITY	53123	-	-	474,321	175,868	183,039	833,228	-	18,400	-	851,628	-	(851,628)	
DATA SERVICES	53125	-	-	513,124	-	232,769	745,893	-	9,370	-	755,263	-	(755,263)	
GRAND TOTAL		381,530	-	4,803,714	575,118	2,120,432	7,499,264	-	2,296,706	-	9,795,970	9,414,440	-	

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2022-23 expenditure budget totals \$6,971,988 as compared to \$6,100,094 in 2021-22. WCMU expects to generate \$5,752,322 in revenue and receives \$1,219,666 in general fund support. These figures include the utilization of federal funding from the CARES and HEERF acts, as well as the matching funds from the Corporation for Public Broadcasting. These funds will be used for enhancements in technology, equipment, and programming. The total expenditure budget reflects a 14 percent increase compared to the 2021-22 operating budget.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
WCMU PUBLIC MEDIA**

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	-	-	-	-	-	-	-	-	-	-	580,500	580,500
MISCELLANEOUS	43305/43313	87,000	-	-	-	-	-	-	-	-	-	-	87,000
TOWER RENT	43313	180,000	-	-	-	-	-	-	-	-	-	-	180,000
CONTRIBUTIONS	9300011	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000
MANAGEMENT & GENERAL	43350	-	-	110,020	21,761	38,468	170,249	-	76,926	-	247,175	-	(247,175)
FUNDRAISING	43351	-	-	80,550	114,167	46,068	240,785	-	170,191	-	410,976	-	(410,976)
BROADCASTING	43352	-	-	149,107	8,300	66,389	223,796	-	360,131	-	583,927	-	(583,927)
PROGRAMMING	43353	-	-	243,478	100,223	133,808	477,509	-	526,007	-	1,003,516	-	(1,003,516)
PROGRAM INFORMATION	43354	-	-	31,357	36,054	15,890	83,301	-	74,750	-	158,051	-	(158,051)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	1,200	-	1,200	-	(1,200)
CPB CARES ACT		200,000	-	-	-	-	-	-	-	-	-	-	200,000
CORP FOR PUBLIC BROADCASTING	69015	257,345	-	-	-	-	-	-	-	-	-	-	257,345
TOTAL RADIO		1,824,345	-	614,512	280,505	300,623	1,195,640	-	1,209,205	-	2,404,845	580,500	-
TELEVISION													
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	639,166	639,166
MISCELLANEOUS	43205/43213	29,000	-	-	-	-	-	-	-	-	-	-	29,000
TOWER RENT	43213	539,000	-	-	-	-	-	-	-	-	-	-	539,000
CONTRIBUTIONS	9300010	1,500,000	-	-	-	-	-	-	-	-	-	-	1,500,000
MANAGEMENT & GENERAL	43250	-	-	123,000	38,761	37,796	199,557	-	136,699	-	336,256	-	(336,256)
FUNDRAISING	43251	-	-	124,934	110,145	66,138	301,217	-	376,766	-	677,983	-	(677,983)
BROADCASTING	43252	-	-	361,752	-	159,180	520,932	-	682,500	-	1,203,432	-	(1,203,432)
PROGRAMMING	43253	-	-	264,228	-	128,670	392,898	-	1,009,027	-	1,401,925	-	(1,401,925)
PROGRAM INFORMATION & OUTREACH	43254	-	-	58,234	64,173	29,511	151,918	-	113,750	-	265,668	-	(265,668)
OUTREACH	43255	83,333	-	67,300	63,027	26,417	156,744	-	8,900	-	165,644	-	(82,311)
CPB CARES ACT		616,235	-	-	-	-	-	-	516,235	-	516,235	-	100,000
CORP FOR PUBLIC BROADCASTING	69005	1,160,409	-	-	-	-	-	-	-	-	-	-	1,160,409
TOTAL TELEVISION		3,927,977	-	999,448	276,106	447,712	1,723,266	-	2,843,877	-	4,567,143	639,166	-
GRAND TOTAL		5,752,322	-	1,613,960	556,611	748,335	2,918,906	-	4,053,082	-	6,971,988	1,219,666	-

Ticket Central & Events Center Operations

Tickets Central and Events Center Operations are classified as a subsidized auxiliary center in the operating budget. Both units are managed by Athletics. The 2022-23 budget includes general fund support of \$70,334. Events Center Operations is responsible for the daily oversight of the CMU Events Center. Events Center Operations coordinates scheduling, personnel, and events management. The general fund subsidy supports costs associated with operations for the CMU Events Center. In addition, a portion of this subsidy assists with the operational costs of managing the Ticket Central Box Office and provides support for campus wide ticket operations.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
TICKET CENTRAL & EVENTS CENTER OPERATIONS**

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					
TICKET CENTRAL & EVENTS CENTER OPERATIONS															
TICKET CENTRAL	50183/25201	7,500	-	-	-	-	-	-	-	-	26,797	-	26,797	19,297	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	-	-	-	-	-	-	-	51,037	-	51,037	51,037	-
GRAND TOTAL		7,500	-	-	-	-	-	-	-	-	77,834	-	77,834	70,334	-

University Recreation

University Recreation is classified as a subsidized auxiliary center in the operating budget. The 2022-23 University Recreation budget includes general fund support of \$1,102,460. University Recreation conducts recreation and fitness programs for the campus community largely occurring in the Student Activity Center (SAC), as well as the Outdoor Sports Complex and Disc Golf Course. The SAC is a comprehensive, holistic activity center focusing on fitness, wellness, and leisure pursuits for all members of the university community. The general fund subsidy supports facilities, programs and services that are designed to help students, faculty and staff maintain healthy lifestyles and to provide choices for active use of leisure time. Activities are offered within the program areas of aquatics, fitness/wellness, informal recreation, intramural sports, social activities, and special events. The department also advises and facilitates club sports.

**CENTRAL MICHIGAN UNIVERSITY
2022-2023 NON-GENERAL FUND BUDGET
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
UNIVERSITY RECREATION														
UNIVERSITY RECREATION	50195/25201	250,000	47,297	615,684	250,000	339,479	1,252,460	-	100,000		1,352,460	1,102,460	-	
GRAND TOTAL		250,000	47,297	615,684	250,000	339,479	1,252,460	-	100,000	-	1,352,460	1,102,460	-	

SPECIFIC 2022-2023 REVENUE AND EXPENDITURE ITEMS TOTALING \$1,000,000 OR MORE OF CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2022-2023 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$3,080,000	Subscription services for approximately 1,500 periodicals, databases & electronic resources.
2) Furniture	Various	2,500,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	4,330,000	Premiums for insurance coverage of general liability, errors and omissions, cyber, medical malpractice, auto, all-states and excess MI workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, Innovation & Online, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
4) Employee Benefits and Insurance	Various	30,000,000	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	1,650,000	Purchase of custodial services and supplies with Romanow Building Services for Dow Science Building, Greenhouse, Innovation & Online, Indoor Athletic Complex, Music Building, Library, Health Professions, Education & Human Services Building, Bioscience, and the Chippewa Championship Center.
6) Network Upgrades/Maintenance	50142/53112	4,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	I&O - Various & University Communications	6,000,000	Media buying for various marketing and advertising initiatives for Innovation & Online learning center locations across the United States and Main Campus.
8) Property Leases	I&O - Various	2,000,000	Real estate lease agreements for classroom space needs in Innovation & Online learning center locations across the United States.
9) Software/Hardware Maintenance	53118/76100	4,000,000	Annual maintenance costs for hardware, software and membership fees.
10) Software/Hardware/Project Purchases	53117/70544	1,000,000	Annual purchases for new and replacement hardware, software, consulting and other project costs.
11) Supplies & Equipment, Faculty Start-up	Various	4,250,000	Supplies and equipment purchases associated with hiring research intensive faculty.
12) Water & Sewer Purchase	50175	1,000,000	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) Physician Adjuster Payments	Various	19,518,244	Enhanced Medicaid payments to CMED affiliate provider groups.
15) State of Michigan - IGT	Various	6,488,676	Local match payments to the State of Michigan in association with physician adjuster payments.
16) University Pediatricians	Various	9,734,176	Enhanced Medicaid payments to CMED affiliate provider group.
17) State of Michigan (UP) - IGT	Various	4,489,512	Local match payments to the State of Michigan in association with UP physician adjuster payments.
18) Covenant Reimbursements	Various	2,750,000	Reimbursements for overhead paid by Covenant Health System to CMU.
19) University Pediatricians Reimbursements	Various	7,854,889	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
20) State of Michigan - Medicaid Payments	Various	39,708,816	Inter-governmental (pass-through) transfers (from State to CMU) for enhanced Medicaid payments.
21) Game Guarantee - Football	55071	1,500,000	Revenue from football games against Penn State University.
TOTAL		<u>\$157,754,313</u>	

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

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Residence Hall Dining Services	Auxiliary	4,500,000	Cost of goods sold to include food purchases and non-food supply items for resale in Residential Dining Services Operations.
2) Retail Dining Services	Auxiliary	4,000,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	6,000,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	10,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
TOTAL		<u>\$24,500,000</u>	

MULTI-YEAR CONTRACTS OF \$1,000,000 OR MORE, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	3,049,964	Electricity purchase for the University with our main supplier Wolverine Power. Multiple suppliers approach for bidding purposes still in effect.
2) Natural Gas Purchase	50175	4,595,413	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 with PNC to cover CMU's monthly vendor payments and monthly cardholder transactions.
5) Office Supplies	Various	1,100,000	Contract 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) EAB Enrollment Partnership (contract and Direct costs)	Various	1,500,000	EAB Enrollment Services consulting agreement
TOTAL		<u>\$23,995,377</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2022-23
<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	2022-23
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	1,795,000
CAMPUS	ANNUAL - CIVIL WORKS	1,211,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	1,235,000
CAMPUS	ANNUAL - SAFETY IMPROVEMENTS	25,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	1,434,000
	TOTAL DEFERRED MAINTENANCE	\$ 5,700,000