



CENTRAL
MICHIGAN UNIVERSITY

OPERATING BUDGET 2023-2024

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University
2023-24 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, state funding, 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 strategic priorities of the university. The planning process begins in the fall semester with budget development taking place 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 \$434,647,694 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2023-24.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	PUBLIC BROADCASTING	CMU CONNECT	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TICKET CENTRAL & EVENTS CENTER OPERATIONS	TOTAL
REVENUES												
TUITION, ROOM, & BOARD	209,820,750	-	-	44,635,072	-	-	-	-	-	-	-	254,455,822
STATE APPROPRIATIONS	96,447,437	-	-	-	-	-	-	-	-	-	-	96,447,437
DEPARTMENTAL REVENUE	33,113,457	-	2,005,000	14,135,688	8,799,389	393,080	-	918,027	581,362	206,024	7,500	60,159,527
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,350,000	-	4,884,638	9,816,953	-	-	-	-	16,051,591
TOTAL REVENUES	342,181,644	-	2,005,000	60,720,760	8,799,389	5,277,718	9,816,953	918,027	581,362	206,024	7,500	430,514,377
EXPENDITURES												
FACULTY & STAFF SALARIES	150,244,492	1,401,068	207,037	6,744,072	6,838,186	1,658,998	206,697	1,672,426	187,711	679,662	-	169,840,349
OTHER COMPENSATION	11,300,143	587,201	180,000	3,571,747	2,119,889	571,303	116,412	368,622	172,676	166,096	-	19,154,089
BENEFITS	59,746,010	577,653	101,426	2,996,564	2,349,384	671,825	75,275	790,703	101,375	314,011	-	67,724,226
COST OF GOODS SOLD	-	-	-	12,385,812	-	-	-	-	-	-	-	12,385,812
SUPPLIES, EQUIPMENT, & OVERHEAD	102,700,345	8,427,660	653,537	15,145,633	13,058,071	3,588,888	8,206,230	309,494	119,600	100,000	77,834	152,387,292
DEBT SERVICE	1,595,322	667,200	-	5,897,066	2,060,052	-	-	-	-	-	-	10,219,640
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	7,691,452	(11,660,782)	-	3,969,330	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	336,034,050	-	1,142,000	50,710,224	26,425,582	6,491,014	8,604,614	3,141,245	581,362	1,259,769	77,834	434,467,694
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(20,549,417)	-	-	-	17,626,193	1,213,296	(1,212,339)	585,849	-	1,053,745	70,334	(1,212,339)
OPERATING & CAPITAL RESERVE	-	-	-	(25,215)	-	-	-	-	-	-	-	(25,215)
GENERAL FUND	14,401,823	-	-	(9,985,321)	-	-	-	1,637,369	-	-	-	6,053,871
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	-	-	-	-	-	-	-	-	(863,000)
TOTAL TRANSFERS	(6,147,594)	-	(863,000)	(10,010,536)	17,626,193	1,213,296	(1,212,339)	2,223,218	-	1,053,745	70,334	3,953,317
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC CENTERS																
BUSINESS ADMINISTRATION	40,867,562	-	131,600	40,999,162	13,306,042	1,499,060	-	4,713,471	19,518,573	-	147,000	-	19,665,573	(21,333,589)	-	
THE ARTS & MEDIA	16,556,839	-	117,065	16,673,904	7,560,490	1,334,693	103,220	3,315,434	12,313,837	-	1,578,794	-	13,892,631	(2,781,273)	-	
EDUCATION & HUMAN SERVICES	32,451,330	-	148,848	32,600,178	9,184,127	2,016,972	344,718	3,562,394	15,108,211	-	523,269	-	15,631,480	(16,968,698)	-	
HEALTH PROFESSIONS	31,693,727	-	421,700	32,115,427	11,157,338	2,212,018	21,952	4,926,080	18,317,388	-	806,108	-	19,123,496	(12,991,931)	-	
LIBERAL ARTS & SOCIAL SCIENCES	35,543,632	-	36,200	35,579,832	14,013,763	1,262,485	264,349	5,720,394	21,260,991	-	1,100,900	-	22,361,891	(13,217,941)	-	
MEDICINE	19,900,000	-	10,354,508	30,254,508	10,819,882	3,680,674	3,242,921	4,556,166	22,299,643	-	6,210,600	-	28,510,243	(1,744,265)	-	
SCIENCE & ENGINEERING	31,576,511	-	330,000	31,906,511	16,540,725	2,538,640	469,658	7,121,723	26,670,746	-	704,727	-	27,375,473	(4,531,038)	-	
ACADEMIC CENTERS SUBTOTAL	208,589,601	-	11,539,921	220,129,522	82,582,367	14,544,542	4,446,818	33,915,662	135,489,389	-	11,071,398	-	146,560,787	(73,568,735)	-	
QUASI-ACADEMIC CENTERS																
HONORS, FYE & NEUROSCIENCE	1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	209,761,575	-	11,539,921	221,301,496	83,046,988	14,713,638	4,789,361	34,303,674	136,853,661	-	11,198,933	-	148,052,594	(73,248,902)	-	
SERVICE CENTERS																
ACADEMIC ADMINISTRATION	-	-	45,500	45,500	53,106	6,861,117	271,465	2,732,447	9,918,135	-	1,336,925	-	11,255,060	11,209,560	-	
INNOVATION & ONLINE LEARNING	18,413	-	514,585	532,998	-	2,774,007	107,649	1,044,355	3,926,011	-	741,526	-	4,667,537	4,134,539	-	
CHARTER SCHOOLS	-	-	7,775,786	7,775,786	-	-	3,493,648	-	3,493,648	-	3,279,154	-	6,772,802	(1,002,984)	-	
LIBRARY	40,762	-	9,000	49,762	1,074,356	1,612,398	270,055	1,039,410	3,996,219	-	3,218,113	-	7,214,332	7,164,570	-	
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,164,489	1,483,329	56,778	1,560,903	4,264,689	-	739,129	-	5,003,818	4,913,818	-	
STUDENT RECRUITMENT & RETENTION	-	258,051	1,442,200	1,700,251	-	5,165,647	273,406	2,193,726	7,632,779	-	2,172,083	-	9,804,862	8,104,611	-	
SCHOLARSHIPS & FINANCIAL AID	-	1,531,000	-	1,531,000	-	-	-	-	-	-	48,576,765	-	48,576,765	47,045,765	-	
STUDENT AFFAIRS	-	-	-	-	431,252	1,762,214	88,338	881,644	3,163,448	-	931,818	-	4,095,266	4,095,266	-	
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	6,161,021	272,218	2,918,296	9,351,535	-	10,248,824	-	19,600,359	19,069,149	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,446,762	223,216	912,763	3,582,741	-	498,770	-	4,081,511	3,888,711	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	3,848,657	30,158	1,708,009	5,586,824	-	2,076,079	-	7,662,903	6,062,903	-	
HUMAN RESOURCES	-	-	-	-	-	1,321,811	-	520,851	1,842,662	-	100,189	-	1,942,851	1,942,851	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	325,853	2,711	93,255	421,819	-	147,088	-	568,907	568,907	-	
PRESIDENT'S OFFICE	-	-	2,201,524	2,201,524	24,562	12,932,880	1,030,494	4,926,657	18,914,593	-	11,780,443	-	30,695,036	28,493,512	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,115,559	200,646	831,543	3,147,748	-	-	-	3,338,429	3,338,429	-	
CENTRAL ADMINISTRATION	-	94,658,386	9,970,931	104,629,317	178,997	745,849	190,000	4,079,287	5,194,133	-	17,520,606	(13,721)	22,701,018	(81,928,299)	-	
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,401,068	587,201	577,653	2,565,922	-	(2,565,922)	-	-	-	-	
SERVICE CENTERS SUBTOTAL	59,175	96,447,437	24,373,536	120,880,148	2,926,762	50,958,172	7,097,983	26,019,989	87,002,906	-	100,992,271	(13,721)	187,981,456	67,101,308	-	
AUXILIARY CENTERS																
PARKING SERVICES	-	-	2,005,000	2,005,000	-	207,037	180,000	101,426	488,463	-	653,537	-	1,142,000	(863,000)	-	
TELECOMMUNICATIONS/CMU CONNECT	-	-	9,816,953	9,816,953	-	206,697	116,412	75,275	398,384	-	8,206,230	-	8,604,614	(1,212,339)	-	
RESIDENCES & AUXILIARY SERVICES	-	-	60,720,760	60,720,760	-	6,744,072	3,571,747	2,996,584	13,312,383	12,385,812	25,012,029	-	50,710,224	(10,010,536)	-	
EVENTS & CONFERENCE SERVICES	-	-	581,362	581,362	-	187,711	172,676	101,375	461,762	-	119,600	-	581,362	-	-	
AUXILIARY CENTERS SUBTOTAL	-	-	73,124,075	73,124,075	-	7,345,517	4,040,835	3,274,640	14,660,992	12,385,812	33,991,396	-	61,038,200	(12,085,875)	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS	-	-	8,799,389	8,799,389	3,522,612	3,315,574	2,119,889	2,349,384	11,307,459	-	15,118,123	-	26,425,582	17,626,193	-	
WCMU PUBLIC MEDIA	-	-	5,277,718	5,277,718	-	1,658,998	571,303	671,825	2,902,126	-	3,588,888	-	6,491,014	1,213,296	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	918,027	918,027	489,000	1,183,426	368,622	790,703	2,831,751	-	309,494	-	3,141,245	2,223,218	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	7,500	7,500	-	-	-	-	-	-	77,834	-	77,834	70,334	-	
UNIVERSITY RECREATION	-	-	206,024	206,024	47,297	632,365	166,096	314,011	1,159,769	-	100,000	-	1,259,769	1,053,745	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	15,208,658	15,208,658	4,058,909	6,790,363	3,225,910	4,125,923	18,201,105	-	19,194,339	-	37,395,444	22,186,786	-	
GRAND TOTALS	209,820,750	96,447,437	124,246,190	430,514,377	90,032,659	79,807,690	19,154,089	67,724,226	256,718,664	12,385,812	165,376,939	(13,721)	434,467,694	3,953,317	-	

General Fund Budget

REVENUE

The \$356,583,467 budgeted revenue (including transfers in) for 2023-24 is a 3.84 percent increase over the 2022-23 budget (\$343,382,201). This change includes a structural change in the budget to move Computing Support from the non-general fund to the general fund. 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 3.86 percent increase in operational state appropriations from the prior year budget. This results in a total appropriation for 2023-24 of \$96,478,437 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 \$96,447,437.

Tuition – General Fund

This budget reflects a modest increase in tuition and fees from the 2022-23 standard undergraduate, graduate, and doctoral tuition rates. Tuition rates for incoming first-year undergraduate students – those with less than 56 credit hours – will increase 4.09 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 5.3 percent decrease in total semester credit hours from the original budget for 2022-23. The University's projection for the 2022-23 original budget was 372,797 credit hours. The actual 2022-23 credit hours were 367,885. The 2023-24 estimated revenue is based on projected credit hours of 353,091. 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 2023 main campus headcount is 11,144 which includes 418 med school students compared to an actual fall 2022 main campus headcount of 11,327 which includes 418 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 prior budget model. This budget reflects the transition to a new hybrid budget model that will be implemented in multiple phases. The hybrid budget model will provide greater transparency and granularity in cost allocation as well as a broader time horizon for out-year planning. The hybrid model will provide greater centralized control 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 housing and meal rates increased 8.5 percent for 2023-24 from \$10,926 to \$11,854 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 5.97 percent increase in the total cost of tuition and housing and dining costs from the prior year rates. It is important to note that most CMU students receive merit and need-based aid to offset their costs.

Other Revenue

Revenue is attributed to the unit that earns it. The FY 2023-24 other departmental revenue totals \$35,913,457. The prior year other departmental revenue budget was \$34,030,098. The change in other revenue is largely derived from structural budget changes related to moving Computing Support from the non-general fund to the general fund. Other revenue in the general fund includes course fees, non-course fees, and investment income.

Investment Income

For the 2023-24 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 2023-2024
Changes in Tuition and Residence Hall Rates

Undergraduate Tuition Rate Schedule On Campus			
	2023-2024 Rate	2022-2023 Rate	Percent Change
Undergraduate - US Resident Continuing Students	\$493	\$469	5.12%
Undergraduate - International Continuing Students	\$800	\$800	0.00%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with less than 56 credit hours	\$458	\$440	4.09%
Undergraduate - International New Students admitted in Fall 2019 or after with less than 56 credit hours	\$800	\$800	0.00%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with 56 credit hours or more	\$498	\$474	5.06%
Undergraduate - International New Students admitted in Fall 2019 or after with 56 credit hours or more	\$850	\$850	0.00%

Residential Hall Rates - Based on a 16-Meal Plan				
	2023-2024	2022-2023	Amount Change	Percent Change
Res. Hall 16-Meal Plan	\$11,854	\$10,926	\$928	8.49%

Masters/Specialist & Doctoral Rates				
	2023-2024 Rate	2022-2023 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$758	\$726	\$32	4.41%
Doctoral - US Resident	\$858	\$828	\$30	3.62%
Masters/Specialist - International	\$957	\$925	\$32	3.46%
Doctoral - International	\$1,040	\$1,010	\$30	2.97%
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)				
	2023-2024 Rate	2022-2023 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 14,790	\$ 14,160	\$630	4.45%

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 2023-24 fiscal year budgets:

1. Faculty and staff salaries in the general fund were budgeted at a figure that anticipates \$1.8M of vacancy savings. This structural change provided a mechanism to preserve human capital as much as possible during the budget development process.
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 2023-24 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	958.706
Soft Funded Positions	<u>138.124</u>
Total Staff	<u>1,096.830</u>

The number of budgeted general fund staff positions has increased by 3.020 FTE, a 0.316 percent increase from the 2022-23 budgeted level of 955.686 FTE. Soft funded positions increased by 5.140 FTE for an overall increase of 8.160 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 2023-24 general fund budget includes 618 regular and medical faculty positions.

As of September, 36 new regular and medical faculty were hired to begin in 2023, and 44 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 574, a net decrease of 9 from the 2022-23 fiscal year and 28 from 2021-22. Fiscal year equated students (FYES) have been trending down from the 2019-20 levels, but early estimates show a plateauing in 2023-24. In order to maintain a consistent faculty/student ratio, the faculty full-time equivalent (FTE) has followed a similar trend.

Regular & Medical Faculty	2019-20	2020-21	2021-22	2022-23	2023-24
Total Positions	737	695	654	616	618
Filled Positions	662	637	602	583	574
Faculty Plan FTE	761.79	719.35	679.13	640.47	643.15
Total FYES – Fall	17,214	15,606	13,993	13,335	13,348*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during 2022-23 was 904.80. 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 2022-23 faculty FTE decreased 9.91 FTE over the 2021-22 FTE.

Faculty FTE	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Regular & Medical Faculty	748.51	730.47	714.01	685.42	652.50	642.46
Fixed-Term Faculty & Postdoctoral Researchers	372.82	358.05	329.90	269.41	262.21	262.34
Total Faculty FTE	1121.33	1088.52	1043.91	954.83	914.71	904.80

CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	40,867,562	-	131,600	40,999,162	13,306,042	1,499,060	-	4,713,471	19,518,573	-	147,000	-	19,665,573	(21,333,589)	-
THE ARTS & MEDIA	16,556,839	-	117,065	16,673,904	7,560,490	1,334,693	103,220	3,315,434	12,313,837	-	1,578,794	-	13,892,631	(2,781,273)	-
EDUCATION & HUMAN SERVICES	32,451,330	-	148,848	32,600,178	9,184,127	2,016,972	344,718	3,562,394	15,108,211	-	523,269	-	15,631,480	(16,968,698)	-
HEALTH PROFESSIONS	31,693,727	-	421,700	32,115,427	11,157,338	2,212,018	21,952	4,926,080	18,317,388	-	806,108	-	19,123,496	(12,991,931)	-
LIBERAL ARTS & SOCIAL SCIENCES	35,543,632	-	36,200	35,579,832	14,013,763	1,262,485	264,349	5,720,394	21,260,991	-	1,100,900	-	22,361,891	(13,217,941)	-
MEDICINE	19,900,000	-	10,354,508	30,254,508	10,819,882	3,680,674	3,242,921	4,556,166	22,299,643	-	6,210,600	-	28,510,243	(1,744,265)	-
SCIENCE & ENGINEERING	31,576,511	-	330,000	31,906,511	16,540,725	2,538,640	469,658	7,121,723	26,670,746	-	704,727	-	27,375,473	(4,531,038)	-
ACADEMIC CENTERS SUBTOTAL	208,589,601	-	11,539,921	220,129,522	82,582,367	14,544,542	4,446,818	33,915,662	135,489,389	-	11,071,398	-	146,560,787	(73,568,735)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	209,761,575	-	11,539,921	221,301,496	83,046,988	14,713,638	4,789,361	34,303,674	136,853,661	-	11,198,933	-	148,052,594	(73,248,902)	-
SERVICE CENTERS															
ACADEMIC AFFAIRS & ADMINISTRATION	-	-	45,500	45,500	53,106	6,861,117	271,465	2,732,447	9,918,135	-	1,336,925	-	11,255,060	11,209,560	-
INNOVATION & ONLINE LEARNING	18,413	-	514,585	532,998	-	2,774,007	107,649	1,044,355	3,926,011	-	741,526	-	4,667,537	4,134,539	-
CHARTER SCHOOLS	-	-	7,775,786	7,775,786	-	-	3,493,648	-	3,493,648	-	3,279,154	-	6,772,802	(1,002,984)	-
LIBRARY	40,762	-	9,000	49,762	1,074,356	1,612,398	270,055	1,039,410	3,996,219	-	3,218,113	-	7,214,332	7,164,570	-
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,164,489	1,483,329	56,778	1,560,093	4,264,689	-	739,129	-	5,003,818	4,913,818	-
STUDENT RECRUITMENT & RETENTION	-	258,051	1,442,200	1,700,251	-	5,165,647	273,406	2,193,726	7,632,779	-	2,172,083	-	9,804,862	8,104,611	-
SCHOLARSHIPS & FINANCIAL AID	-	1,531,000	-	1,531,000	-	-	-	-	-	-	48,576,765	-	48,576,765	47,045,765	-
STUDENT AFFAIRS	-	-	-	-	431,252	1,762,214	88,338	881,644	3,163,448	-	931,818	-	4,095,266	4,095,266	-
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	6,161,021	272,218	2,918,296	9,351,535	-	10,248,824	-	19,600,359	19,069,149	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,446,762	223,216	912,763	3,582,741	-	498,770	-	4,081,511	3,888,711	-
FINANCIAL SERVICES AND REPORTING	-	-	1,600,000	1,600,000	-	3,848,657	30,158	1,708,009	5,586,824	-	2,076,079	-	7,662,903	6,062,903	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	325,853	2,711	93,255	421,819	-	147,088	-	568,907	568,907	-
HUMAN RESOURCES	-	-	-	-	-	1,321,811	-	520,851	1,842,662	-	100,189	-	1,942,851	1,942,851	-
PRESIDENT'S OFFICE	-	-	2,201,524	2,201,524	24,562	12,932,880	1,030,494	4,926,657	18,914,593	-	11,780,443	-	30,695,036	28,493,512	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,115,559	200,646	831,543	3,147,748	-	190,681	-	3,338,429	3,338,429	-
CENTRAL ADMINISTRATION	-	94,658,386	9,970,931	104,629,317	178,997	745,849	190,000	4,079,287	5,194,133	-	17,520,606	(13,721)	22,701,018	(81,928,299)	-
SERVICE CENTERS SUBTOTAL	59,175	96,447,437	24,373,536	120,880,148	2,926,762	49,557,104	6,510,782	25,442,336	84,436,984	-	103,558,193	(13,721)	187,981,456	67,101,308	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	17,626,193	-	17,626,193	17,626,193	-
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,213,296	-	1,213,296	1,213,296	-
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	-	-	-	-	-	-	-	-	-	-	1,053,745	-	1,053,745	1,053,745	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	20,549,417	-	20,549,417	20,549,417	-
GENERAL FUND TOTAL	209,820,750	96,447,437	35,913,457	342,181,644	85,973,750	64,270,742	11,300,143	59,746,010	221,290,645	-	135,306,543	(13,721)	356,583,467	14,401,823	-

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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					
ACADEMIC DIVISION																		
ACADEMIC CENTERS																		
<u>BUSINESS ADMINISTRATION</u>																		
ACCOUNTING	21200	1,838,174	-	-	1,838,174	1,848,178	41,579	-	557,179	2,446,936	-	15,000	-	2,461,936	623,762	-		
ECONOMICS	21210	1,606,274	-	-	1,606,274	1,259,282	43,722	-	436,577	1,739,581	-	15,000	-	1,754,581	148,307	-		
ENTREPRENEURSHIP DEPARTMENT	21211	554,432	-	-	554,432	654,333	42,307	-	237,006	933,646	-	5,000	-	938,646	384,214	-		
BUSINESS TUITION REVENUE	21212	3,382,546	-	70,000	3,452,546	18,600	-	-	3,720	22,320	-	-	-	22,320	(3,430,226)	-		
MBA TUITION REVENUE	21213	1,262,904	-	-	1,262,904	139,612	-	-	27,922	167,534	-	-	-	167,534	(1,095,370)	-		
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	54,637	-	18,838	73,475	-	5,000	-	78,475	78,475	-		
BUSINESS INFO SYSTEMS	21230	9,109,918	-	35,000	9,144,918	3,135,656	76,884	-	1,118,990	4,331,530	-	15,000	-	4,346,530	(4,798,388)	-		
MANAGEMENT	21240	1,864,202	-	-	1,864,202	2,124,670	46,800	-	661,862	2,833,332	-	15,000	-	2,848,332	984,130	-		
MARKETING, HOSPITALITY & LOGISTICS	21250	2,561,858	-	-	2,561,858	1,870,023	38,750	-	592,572	2,501,345	-	15,000	-	2,516,345	(45,513)	-		
FINANCE & LAW	21280	2,404,488	-	-	2,404,488	1,635,985	34,174	-	541,115	2,211,274	-	15,000	-	2,226,274	(178,214)	-		
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	153,591	-	65,480	219,071	-	-	-	219,071	219,071	-		
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	907,240	-	260,201	1,167,441	-	-	-	1,167,441	1,167,441	-		
STUDENT SERVICES - CBA	24634	-	-	-	-	-	59,376	-	29,588	88,964	-	5,000	-	93,964	93,964	-		
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	22,978	-	-	7,984	30,962	-	21,000	-	51,962	51,962	-		
OFFICE OF STUDENT ENGAGEMENT-CBA	25802	-	-	-	-	15,000	-	-	3,000	18,000	-	21,000	-	39,000	39,000	-		
ACCOUNTING-I&O	31200	266,449	-	-	266,449	53,000	-	-	12,190	65,190	-	-	-	65,190	(201,259)	-		
ECONOMICS-I&O	31210	305,429	-	-	305,429	25,725	-	-	5,917	31,642	-	-	-	31,642	(273,787)	-		
ENTREPRENEURSHIP-I&O	31211	1,038,367	-	-	1,038,367	100,000	-	-	23,000	123,000	-	-	-	123,000	(915,367)	-		
BUSINESS-I&O	31212	1,771,045	-	9,000	1,780,045	-	-	-	-	-	-	-	-	-	(1,780,045)	-		
MBA-I&O	31213	5,566,840	-	1,600	5,568,440	-	-	-	-	-	-	-	-	-	(5,568,440)	-		
BUSINESS INFO SYSTEMS-I&O	31230	3,620,713	-	16,000	3,636,713	147,000	-	-	51,450	198,450	-	-	-	198,450	(3,438,263)	-		
MANAGEMENT-I&O	31240	1,971,982	-	-	1,971,982	148,000	-	-	34,040	182,040	-	-	-	182,040	(1,789,942)	-		
MARKETING, HOSPITALITY & LOGISTICS-I&O	31250	992,718	-	-	992,718	58,000	-	-	13,340	71,340	-	-	-	71,340	(921,378)	-		
FINANCE & LAW-I&O	31280	749,223	-	-	749,223	50,000	-	-	11,500	61,500	-	-	-	61,500	(687,723)	-		
BUSINESS ADMINISTRATION SUBTOTAL		40,867,562	-	131,600	40,999,162	13,306,042	1,499,060	-	4,713,471	19,518,573	-	147,000	-	19,665,573	(21,333,589)	-		
<u>THE ARTS & MEDIA</u>																		
ART & DESIGN	21602	2,870,746	-	59,000	2,929,746	1,254,678	133,035	12,050	496,795	1,896,558	-	105,722	-	2,002,280	(927,466)	-		
SCHOOL OF COMMUNICATION, JOURNALISM & MEDIA	21603	6,528,894	-	18,500	6,547,394	2,833,365	223,687	7,500	1,186,507	4,251,059	-	168,198	-	4,419,257	(2,128,137)	-		
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-		
UNIVERSITY ART GALLERY	21605	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-		
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	150,000	-		
MUSIC EVENTS	21646	-	-	-	-	-	-	8,000	-	8,000	-	18,000	-	26,000	26,000	-		
MUSIC	21647	2,661,564	-	39,165	2,700,729	2,503,747	225,426	26,670	1,010,115	3,765,958	-	86,995	-	3,852,953	1,152,224	-		
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	23,200	-	23,200	23,200	-		
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-		
MUSIC THEATRE	21660	-	-	-	-	-	-	6,300	-	6,300	-	-	-	6,300	6,300	-		
DEPT OF THEATRE & DANCE	21675	1,963,010	-	400	1,963,410	747,950	196,416	21,000	381,180	1,346,546	-	46,900	-	1,393,446	(569,964)	-		
CAM DEVELOPMENT	24666	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-		
CAM - DEAN	24667	-	-	-	-	-	556,129	2,500	208,276	766,905	-	44,020	-	810,925	810,925	-		
CAM PROGRAM	24668	-	-	-	-	-	-	19,200	-	19,200	-	462,759	-	481,959	481,959	-		
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-		
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-		
THEATRE AND DANCE GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-		

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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		
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
COMMUNICATION - GRANT IN AID	28207	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ART-I&O	31602	403,740	-	-	403,740	36,300	-	-	2,772	39,072	-	-	-	39,072	(364,668)	-
SCHOOL OF COMMUNICATION, JOURNALISM & MEDIA-I&O	31603	1,702,957	-	-	1,702,957	158,850	-	-	25,465	184,315	-	-	-	184,315	(1,518,642)	-
MULTIMEDIA DESIGN-I&O	31622	21,979	-	-	21,979	3,100	-	-	830	3,930	-	-	-	3,930	(18,049)	-
MUSIC-I&O	31647	403,949	-	-	403,949	22,500	-	-	3,494	25,994	-	-	-	25,994	(377,955)	-
THE ARTS & MEDIA SUBTOTAL		16,556,839	-	117,065	16,673,904	7,560,490	1,334,693	103,220	3,315,434	12,313,837	-	1,578,794	-	13,892,631	(2,781,273)	-
EDUCATION & HUMAN SERVICES																
POSITION CONTROL - EHS	26562	-	-	-	-	(73,600)	(67,320)	-	(58,060)	(198,980)	-	-	-	(198,980)	(198,980)	-
TEACHER AND SPECIAL EDUCATION	21300	5,221,998	-	39,710	5,261,708	3,163,783	42,494	19,692	1,124,240	4,350,209	-	52,700	-	4,402,909	(858,799)	-
COUNSELING, ED LEADERSHIP & HIGHER ED	21350	906,388	-	29,660	936,048	1,246,421	100,162	-	490,766	1,837,349	-	27,263	-	1,864,612	928,564	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,277,572	-	12,660	3,290,232	1,178,316	66,297	-	484,333	1,728,946	-	22,110	-	1,751,056	(1,539,176)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,588,750	-	33,395	1,622,145	1,123,044	110,272	-	451,225	1,684,541	-	21,077	-	1,705,618	83,473	-
REC PARKS & LEISURE SERV	21391	2,434,888	-	5,753	2,440,641	663,052	120,856	-	271,304	1,055,212	-	-	-	1,055,212	(1,385,429)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	1,430,016	-	-	1,430,016	226,851	100,880	72,099	133,299	533,129	-	14,235	-	547,364	(882,652)	-
MA IN EDUCATION PROGRAM ADMINISTRATION	24632	-	-	-	-	-	-	9,000	-	9,000	-	-	-	9,000	9,000	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	686,182	-	233,942	920,124	-	10,889	-	931,013	931,013	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	210,727	-	210,727	-	269,332	-	480,059	480,059	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	29,100	-	29,100	29,100	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	329,018	-	142,240	471,258	-	-	-	471,258	471,258	-
OFFICE OF EDUCATOR PREPARATION PROGRAMS	24755	-	-	-	-	-	528,131	18,200	208,436	754,767	-	57,670	-	812,437	812,437	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
TEACHER AND SPECIAL EDUCATION-I&O	31300	4,460,615	-	900	4,461,515	358,095	-	2,500	29,110	387,705	-	-	-	387,705	(4,073,810)	-
COUNSELING, ED LEADERSHIP & HIGHER ED-I&O	31350	5,011,602	-	-	5,011,602	418,840	-	2,500	15,209	436,549	-	172	-	436,721	(4,574,881)	-
HUMAN DEVELOPMNT & FAMILY STUDIES-I&O	31360	2,770,444	-	16,350	2,786,794	360,555	-	2,500	21,051	384,106	-	-	-	384,106	(2,402,688)	-
DEPT OF FASHION, INTERIOR DES & MERCH-I&O	31365	1,413,255	-	10,420	1,423,675	150,246	-	2,500	7,865	160,611	-	6,740	-	167,351	(1,256,324)	-
REC PARKS & LEISURE SERV-I&O	31391	471,121	-	-	471,121	31,300	-	2,500	2,013	35,813	-	-	-	35,813	(435,308)	-
MASTER OF SCIENCE IN ADMINISTRATION-I&O	31392	3,464,681	-	-	3,464,681	339,224	-	2,500	5,421	347,145	-	1,981	-	349,126	(3,115,555)	-
EDUCATION & HUMAN SERVICES SUBTOTAL		32,451,330	-	148,848	32,600,178	9,184,127	2,016,972	344,718	3,562,394	15,108,211	-	523,269	-	15,631,480	(16,968,698)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	5,578,820	-	49,300	5,628,120	2,583,121	101,894	-	1,103,264	3,788,279	-	49,300	-	3,837,579	(1,790,541)	-
ATHLETIC TRAINING PROGRAM	21820	829,776	-	13,000	842,776	525,127	31,383	-	190,578	747,088	-	13,000	-	760,088	(82,688)	-
PHYSICIAN'S ASSISTANT	21830	4,480,856	-	143,800	4,624,656	991,075	147,518	-	385,897	1,524,490	-	143,800	-	1,668,290	(2,966,366)	-
PHYSICAL THERAPY DEPARTMENT	21840	5,573,130	-	89,900	5,663,030	1,485,410	78,874	-	622,228	2,186,512	-	89,900	-	2,276,412	(3,386,618)	-
NUTRITION & DIETETICS PROGRAM	21845	942,878	-	28,800	971,678	639,497	102,516	-	222,230	964,243	-	28,800	-	993,043	21,365	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	349,994	-	-	349,994	124,117	-	-	18,466	142,583	-	-	-	142,583	(207,411)	-
PHYSICAL ED & SPORT	21880	3,276,262	-	10,500	3,286,762	1,327,693	53,602	-	523,782	1,905,077	-	10,500	-	1,915,577	(1,371,185)	-
COMMUNICATION SCIENCES & DISORDERS	21890	4,849,664	-	51,900	4,901,564	1,839,858	652,763	21,952	1,032,871	3,547,444	-	51,900	-	3,599,344	(1,302,220)	-
CHP CARLS CENTER	23030	-	-	-	-	-	127,255	-	52,597	179,852	-	-	-	179,852	179,852	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	576,863	-	175,188	752,051	-	-	-	752,051	752,051	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	52,084	-	18,300	70,384	-	384,408	-	454,792	454,792	-
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	500	500	-	109,959	-	41,641	151,600	-	500	-	152,100	151,600	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	34,000	34,000	-	120,970	-	62,412	183,382	-	34,000	-	217,382	183,382	-
CHP ONLINE COURSE DEVELOP/REVISION PROJ	30112	-	-	-	-	45,000	-	-	9,743	54,743	-	-	-	54,743	54,743	-
SCHOOL OF HEALTH SCIENCES-I&O	31810	3,145,841	-	-	3,145,841	317,138	-	-	76,159	393,297	-	-	-	393,297	(2,752,544)	-

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL			TOTAL EXPENSES		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
RN TO BSN NURSING PROGRAM-I&O	31825	204,349	-	-	204,349	191,516	18,252	-	64,994	274,762	-	-	-	274,762	70,413	-
NUTRITION & DIETETICS PROGRAM-I&O	31845	795,037	-	-	795,037	39,200	-	-	4,395	43,595	-	-	-	43,595	(751,442)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-I&O	31850	850,239	-	-	850,239	992,036	38,085	-	312,524	1,342,645	-	-	-	1,342,645	492,406	-
PHYSICAL ED & SPORT-I&O	31880	451,439	-	-	451,439	27,950	-	-	5,611	33,561	-	-	-	33,561	(417,878)	-
COMMUNICATION SCIENCES & DISORDERS-I&O	31890	365,442	-	-	365,442	28,600	-	-	3,200	31,800	-	-	-	31,800	(333,642)	-
HEALTH PROFESSIONS SUBTOTAL		31,693,727	-	421,700	32,115,427	11,157,338	2,212,018	21,952	4,926,080	18,317,388	-	806,108	-	19,123,496	(12,991,931)	-
LIBERAL ARTS & SOCIAL SCIENCES																
POSITION CONTROL - CLASS	26563	-	-	-	-	(73,600)	(26,930)	-	(42,190)	(142,720)	-	-	-	(142,720)	(142,720)	-
CLASS NON-DEPARTMENTAL	21714	455,470	-	-	455,470	-	-	-	-	-	-	-	-	-	(455,470)	-
ENGLISH	21715	5,478,486	-	-	5,478,486	2,731,825	72,259	-	989,893	3,793,977	-	50,826	-	3,844,803	(1,633,683)	-
WRITING CENTER	21717	-	-	-	-	45,058	46,875	78,936	34,391	205,260	-	2,500	-	207,760	207,760	-
PSYCHOLOGY	21720	4,330,272	-	13,500	4,343,772	3,034,829	148,258	-	1,412,956	4,596,043	-	44,987	-	4,641,030	297,258	-
MUSEUM STUDIES	21730	148,884	-	-	148,884	27,598	17,940	-	17,685	63,223	-	406	-	63,629	(85,255)	-
HISTORY, WORLD LANGUAGES AND CULTURES	21735	3,637,002	-	-	3,637,002	2,444,940	82,555	-	909,512	3,437,007	-	32,913	-	3,469,920	(167,082)	-
MILITARY SCIENCE	21745	159,184	-	-	159,184	-	38,542	-	8,115	46,657	-	11,000	-	57,657	(101,527)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	14,700	-	14,700	14,700	-
SCHOOL OF POLITICS, SOCIETY, JUSTICE & PUBLIC SERVICE	21750	4,362,478	-	5,000	4,367,478	2,185,221	82,929	-	805,648	3,073,798	-	34,130	-	3,107,928	(1,259,550)	-
PHILOSOPHY, ANTHROPOLOGY & RELIGION	21755	3,154,490	-	14,000	3,168,490	1,847,181	41,995	15,500	634,371	2,539,047	-	31,305	-	2,570,352	(598,138)	-
WOMEN AND GENDER STUDIES	21770	426,524	-	-	426,524	19,670	-	-	6,843	26,513	-	1,000	-	27,513	(399,011)	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	45,990	142,174	-	85,084	273,248	-	16,906	-	290,154	290,154	-
CLASS - DEAN	24677	-	-	-	-	-	615,888	-	223,520	839,408	-	23,000	-	862,408	862,408	-
CLASS PROGRAMS	24678	-	-	-	-	180,350	-	159,203	25,442	364,995	-	823,227	-	1,188,222	1,188,222	-
SOCIAL WORK	24734	-	-	-	-	-	-	10,710	-	10,710	-	9,000	-	19,710	19,710	-
ENGLISH-I&O	31715	1,844,783	-	-	1,844,783	188,460	-	-	31,398	219,858	-	-	-	219,858	(1,624,925)	-
PSYCHOLOGY-I&O	31720	4,171,201	-	3,700	4,174,901	377,471	-	-	333,349	710,820	-	-	-	710,820	(3,464,081)	-
HISTORY-I&O	31735	1,159,131	-	-	1,159,131	69,323	-	-	8,948	78,271	-	-	-	78,271	(1,080,860)	-
POLITICAL SCIENCE & PUBLIC ADMIN-I&O	31750	3,638,238	-	-	3,638,238	523,285	-	-	136,750	660,035	-	5,000	-	665,035	(2,973,203)	-
PHL ANT & REL-I&O	31755	2,361,046	-	-	2,361,046	345,537	-	-	91,301	436,838	-	-	-	436,838	(1,924,208)	-
WOMEN & GENDER STUDIES-I&O	31770	216,443	-	-	216,443	20,625	-	-	7,378	28,003	-	-	-	28,003	(188,440)	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		35,543,632	-	36,200	35,579,832	14,013,763	1,262,485	264,349	5,720,394	21,260,991	-	1,100,900	-	22,361,891	(13,217,941)	-
MEDICINE																
DEAN-POSITION CONTROL	1000100001	19,900,000	-	10,354,508	30,254,508	10,819,882	3,680,674	3,242,921	4,556,166	22,299,643	-	6,210,600	-	28,510,243	(1,744,265)	-
MEDICINE SUBTOTAL		19,900,000	-	10,354,508	30,254,508	10,819,882	3,680,674	3,242,921	4,556,166	22,299,643	-	6,210,600	-	28,510,243	(1,744,265)	-
SCIENCE & ENGINEERING																
BIOLOGY	21100	4,098,280	-	15,000	4,113,280	2,960,495	373,241	2,500	1,241,376	4,577,612	-	87,500	-	4,665,112	551,832	-
CMU BIOLOGICAL STATION	21101	-	-	150,000	150,000	42,434	59,412	32,000	43,782	177,628	-	81,000	-	258,628	108,628	-
CHEMISTRY	21104	3,023,440	-	22,000	3,045,440	1,606,050	327,347	-	709,638	2,643,035	-	150,000	-	2,793,035	(252,405)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	1,711,860	-	-	1,711,860	1,194,171	45,677	2,500	441,041	1,683,389	-	16,500	-	1,699,889	(11,971)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,264,484	-	6,000	1,270,484	993,282	35,880	-	366,576	1,395,738	-	40,000	-	1,435,738	165,254	-
EARTH & ECOSYSTEMS SCIENCE	21132	190,692	-	-	190,692	-	-	-	-	-	-	-	-	-	(190,692)	-
ENGINEERING & TECHNOLOGY	21137	2,868,372	-	80,000	2,948,372	2,548,062	183,586	-	1,013,398	3,745,046	-	80,000	-	3,825,046	876,674	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	18,550	61,070	20,000	35,044	134,664	-	550	-	135,214	135,214	-
MATHEMATICS	21140	5,597,022	-	30,000	5,627,022	2,532,595	45,011	-	1,007,699	3,585,305	-	20,000	-	3,605,305	(2,021,717)	-
COMPUTER SCIENCE	21141	4,096,188	-	-	4,096,188	1,480,165	38,646	3,500	529,787	2,052,098	-	12,000	-	2,064,098	(2,032,090)	-
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	31,826	-	-	20,146	51,972	-	500	-	52,472	52,472	-
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,372,318	-	4,000	1,376,318	1,121,204	33,513	-	459,565	1,614,282	-	8,000	-	1,622,282	245,964	-

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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		
PHYSICS	21149	2,069,642	-	8,000	2,077,642	1,270,258	152,900	-	498,981	1,922,139	-	39,000	-	1,961,139	(116,503)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	530,700	-	-	530,700	81,700	-	-	32,591	114,291	-	5,000	-	119,291	(411,409)	-
SCIENCE OF ADVANCED MATERIALS	21178	26,208	-	-	26,208	-	-	-	-	-	-	-	-	-	(26,208)	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	266,033	-	-	199,085	465,118	-	-	-	465,118	465,118	-
BIO VIVARIUM	22050	-	-	-	-	-	64,114	-	20,837	84,951	-	3,000	-	87,951	87,951	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	55,147	-	30,086	85,233	-	26,500	-	111,733	111,733	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	1,063,096	38,345	380,033	1,481,474	-	20,000	-	1,501,474	1,501,474	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	370,813	-	370,813	-	29,177	-	399,990	399,990	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
BIOLOGY-I&O	31100	518,409	-	1,000	519,409	82,350	-	-	21,398	103,748	-	-	-	103,748	(415,661)	-
CHEMISTRY-I&O	31104	120,667	-	-	120,667	18,600	-	-	5,069	23,669	-	-	-	23,669	(96,998)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES-I&O	31125	1,066,959	-	-	1,066,959	91,100	-	-	16,637	107,737	-	-	-	107,737	(959,222)	-
EARTH & ATMOSPHERIC SCIENCES-I&O	31130	450,473	-	-	450,473	39,600	-	-	8,072	47,672	-	-	-	47,672	(402,801)	-
ENGINEERING & TECHNOLOGY-I&O	31137	366,389	-	-	366,389	37,939	-	-	9,630	47,569	-	-	-	47,569	(318,820)	-
MATHEMATICS-I&O	31140	1,321,857	-	10,000	1,331,857	51,476	-	-	13,950	65,426	-	-	-	65,426	(1,266,431)	-
COMPUTER SCIENCE-I&O	31141	42,369	-	-	42,369	6,600	-	-	505	7,105	-	-	-	7,105	(35,264)	-
STATISTICAL,ACTUARIAL&DATA SCI-I&O	31143	520,777	-	4,000	524,777	47,535	-	-	15,366	62,901	-	-	-	62,901	(461,876)	-
PHYSICS-I&O	31149	319,405	-	-	319,405	18,700	-	-	1,431	20,131	-	-	-	20,131	(299,274)	-
SCIENCE & ENGINEERING SUBTOTAL		31,576,511	-	330,000	31,906,511	16,540,725	2,538,640	469,658	7,121,723	26,670,746	-	704,727	-	27,375,473	(4,531,038)	-
ACADEMIC CENTER TOTALS		208,589,601	-	11,539,921	220,129,522	82,582,367	14,544,542	4,446,818	33,915,662	135,489,389	-	11,071,398	-	146,560,787	(73,568,735)	-
QUASI-ACADEMIC CENTERS																
PROVOST																
HONORS PROGRAM	21920	897,870	-	-	897,870	107,702	159,224	342,543	118,534	728,003	-	44,136	-	772,139	(125,731)	-
FIRST YEAR EXPERIENCE	21940	37,098	-	-	37,098	23,419	-	-	9,343	32,762	-	1,428	-	34,190	(2,908)	-
CMED-INSTRUCT-NEUROSCIENCE	1301000100	237,006	-	-	237,006	333,500	9,872	-	260,135	603,507	-	81,971	-	685,478	448,472	-
QUASI-ACADEMIC SUBTOTAL		1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-
QUASI-ACADEMIC CENTERS TOTAL		1,171,974	-	-	1,171,974	464,621	169,096	342,543	388,012	1,364,272	-	127,535	-	1,491,807	319,833	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		209,761,575	-	11,539,921	221,301,496	83,046,988	14,713,638	4,789,361	34,303,674	136,853,661	-	11,198,933	-	148,052,594	(73,248,902)	-
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
POSITION CONTROL - ACADEMIC ADMIN	26567	-	-	-	-	-	(350,140)	-	(154,300)	(504,440)	-	-	-	(504,440)	(504,440)	-
MEDIA PRODUCTIONS	24140	-	-	-	-	-	174,681	15,500	86,054	276,235	-	7,571	-	283,806	283,806	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	285,726	-	100,012	385,738	-	16,854	-	402,592	402,592	-
COMPUTER BASED TESTING CENTER	24425	-	-	33,000	33,000	-	48,636	-	25,330	73,966	-	33,363	-	107,329	74,329	-
INTERN'L STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	614,594	-	256,172	870,766	-	39,265	-	910,031	910,031	-
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	332,322	4,000	121,685	458,007	-	5,778	-	463,785	463,785	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	21,500	-	21,500	21,500	-
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	457,880	-	457,880	457,880	-
ACADEMIC ADVISING & ASSISTANCE	24622	-	-	-	-	-	2,132,703	56,995	900,483	3,090,181	-	54,333	-	3,144,514	3,144,514	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	274,382	4,600	83,921	362,903	-	39,659	-	402,562	402,562	-

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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		
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	142,992	-	59,420	202,412	-	5,289	-	207,701	207,701	-
ACADEMIC SENATE	24625	-	-	-	-	26,553	42,432	4,500	34,602	108,087	-	2,894	-	110,981	110,981	-
FAC PERS SVCS	24662	-	-	-	-	-	521,232	5,200	219,076	745,508	-	31,282	-	776,790	776,790	-
ACAD PROG ACT	24663	-	-	-	-	-	25,000	-	12,440	37,440	-	258,931	-	296,371	296,371	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	26,553	-	4,000	10,592	41,145	-	400	-	41,545	41,545	-
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	-	-	-	-	-	551,114	-	161,250	712,364	-	54,791	-	767,155	767,155	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	11,300	-	77,400	77,400	-
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	362,393	-	124,098	486,491	-	5,533	-	492,024	492,024	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	179,136	-	62,794	241,930	-	43,445	-	285,375	285,375	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	119,181	5,530	39,694	164,405	-	18,376	-	182,781	170,281	-
FACULTY SUPPORT	30100	-	-	-	-	-	183,013	5,000	83,971	271,984	-	2,991	-	274,975	274,975	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ONLINE DEVELOPMENT	30110	-	-	-	-	-	230,166	16,760	77,576	324,502	-	15,316	-	339,818	339,818	-
LEARNING MANAGEMENT SYSTEMS	30111	-	-	-	-	-	142,118	-	66,985	209,103	-	-	-	209,103	209,103	-
FACULTY & STAFF RESOURCES	30200	-	-	-	-	-	618,248	15,880	277,580	911,708	-	124,290	-	1,035,998	1,035,998	-
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	231,188	7,500	83,012	321,700	-	-	-	321,700	321,700	-
ACADEMIC ADMINISTRATION SUBTOTAL		-	-	45,500	45,500	53,106	6,861,117	271,465	2,732,447	9,918,135	-	1,336,925	-	11,255,060	11,209,560	-
<u>INNOVATION & ONLINE LEARNING</u>																
ADMINISTRATION & LEADERSHIP STUDIES	24631	-	-	514,585	514,585	-	248,341	86,241	102,560	437,142	-	258,627	-	695,769	181,184	-
ONLINE STUDENT SERVICE CENTER	31026	-	-	-	-	-	726,371	-	305,501	1,031,872	-	1,592	-	1,033,464	1,033,464	-
ENROLLMENT MGMT TUITION-CMU ONLINE-I&O	31099	18,413	-	-	18,413	-	-	1,500	-	1,500	-	-	-	1,500	(16,913)	-
INNOVATION & ONLINE LEARNING ENTER ADMIN	31900	-	-	-	-	-	926,979	19,908	308,259	1,255,146	-	180,573	-	1,435,719	1,435,719	-
GREAT LAKES BAY REGION ADMINISTRATION	32000	-	-	-	-	-	318,753	-	107,505	426,258	-	106,254	-	532,512	532,512	-
CLINTON TOWNSHIP CENTER-I&O	32004	-	-	-	-	-	55,147	-	29,550	84,697	-	20,066	-	104,763	104,763	-
SOUTHFIELD CENTER-I&O	32005	-	-	-	-	-	117,055	-	39,574	156,629	-	15,008	-	171,637	171,637	-
TROY CENTER-I&O	32006	-	-	-	-	-	110,888	-	56,914	167,802	-	28,462	-	196,264	196,264	-
I&O U.S. REGION ADMINISTRATION	34020	-	-	-	-	-	87,828	-	18,515	106,343	-	19,925	-	126,268	126,268	-
FT LEAVENWORTH CENTER-I&O	34612	-	-	-	-	-	44,935	-	9,473	54,408	-	14,319	-	68,727	68,727	-
SAGINAW CENTER-I&O	37301	-	-	-	-	-	52,084	-	18,300	70,384	-	21,711	-	92,095	92,095	-
TRAVERSE CITY CENTER-I&O	37401	-	-	-	-	-	50,599	-	25,743	76,342	-	19,556	-	95,898	95,898	-
GRAND RAPIDS CENTER-I&O	37602	-	-	-	-	-	35,027	-	22,461	57,488	-	10,343	-	67,831	67,831	-
LANSING COMMUNITY COLLEGE UNIV CTR-I&O	37609	-	-	-	-	-	-	-	-	-	-	45,090	-	45,090	45,090	-
INNOVATION & ONLINE LEARNING SUBTOTAL		18,413	-	514,585	532,998	-	2,774,007	107,649	1,044,355	3,926,011	-	741,526	-	4,667,537	4,134,539	-
<u>CHARTER SCHOOLS</u>																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	332,383	-	332,383	-	93,555	-	425,938	425,938	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	562,130	-	562,130	-	30,372	-	592,502	592,502	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	541,966	-	541,966	-	144,639	-	686,605	686,605	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	258,466	-	258,466	-	291,803	-	550,269	550,269	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	178,827	-	178,827	-	1,797	-	180,624	180,624	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	419,313	-	419,313	-	242,652	-	661,965	661,965	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	81,797	-	81,797	81,797	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	296,171	-	296,171	-	26,374	-	322,545	322,545	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	295,668	-	295,668	-	37,667	-	333,335	333,335	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	123,175	-	123,175	123,175	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	2,909	-	2,909	2,909	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	217,270	-	217,270	-	856,431	-	1,073,701	1,073,701	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	799,161	-	799,161	799,161	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	124,228	-	124,228	124,228	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	391,454	-	391,454	-	422,594	-	814,048	814,048	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	7,775,786	7,775,786	-	-	-	-	-	-	-	-	-	(7,775,786)	-
CHARTER SCHOOLS SUBTOTAL		-	-	7,775,786	7,775,786	-	-	3,493,648	-	3,493,648	-	3,279,154	-	6,772,802	(1,002,984)	-
LIBRARY																
LIBRARY-GENERAL	24100	12,824	-	9,000	21,824	856,116	1,408,568	261,019	883,756	3,409,459	-	541,596	-	3,951,055	3,929,231	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,601,373	-	2,601,373	2,601,373	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	218,240	203,830	9,036	155,654	586,760	-	49,219	-	635,979	635,979	-
I&O LIBRARY	31064	27,938	-	-	27,938	-	-	-	-	-	-	25,925	-	25,925	(2,013)	-
LIBRARY SUBTOTAL		40,762	-	9,000	49,762	1,074,356	1,612,398	270,055	1,039,410	3,996,219	-	3,218,113	-	7,214,332	7,164,570	-
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	-	81,290	17,500	35,061	133,851	-	108,886	-	242,737	152,737	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	50,850	-	50,850	50,850	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000	11,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	234,543	-	82,981	317,524	-	86,803	-	404,327	404,327	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	896,984	39,278	287,722	1,223,984	-	30,329	-	1,254,313	1,254,313	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	33,987	270,512	-	99,332	403,831	-	198,973	-	602,804	602,804	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,130,502	-	-	1,054,997	2,185,499	-	165,835	-	2,351,334	2,351,334	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	640	-	640	640	-
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	90,000	90,000	1,164,489	1,483,329	56,778	1,560,093	4,264,689	-	739,129	-	5,003,818	4,913,818	-
ACADEMIC DIVISION SUBTOTAL		209,820,750	-	19,974,792	229,795,542	85,338,939	27,444,489	8,988,956	40,679,979	162,452,363	-	20,513,780	-	182,966,143	(46,829,399)	-
STUDENT RECRUITMENT & RETENTION DIVISION																
STUDENT RECRUITMENT & RETENTION																
POSITION CONTROL - SRR	26570	-	-	-	-	-	(139,130)	-	(62,830)	(201,960)	-	-	-	(201,960)	(201,960)	-
OTHER STATE APPROPRIATION	11001	-	214,454	-	214,454	-	-	-	-	-	-	-	-	-	(214,454)	-
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	399,890	363	162,755	563,008	-	-	-	563,008	563,008	-
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	6,945	-	3,257	10,202	-	9,097	-	19,299	19,299	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	887,784	3,000	363,822	1,254,606	-	118,391	-	1,372,997	1,211,997	-
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	1,492,351	12,604	583,708	2,088,663	-	1,434,076	-	3,522,739	3,022,739	-
KCP COLLEGE DAY CMU MATCH	25855	-	43,597	-	43,597	-	-	-	-	-	-	-	-	-	(43,597)	-
ORIENTATION	25860	-	-	550,000	550,000	-	169,417	65,245	78,542	313,204	-	118,955	-	432,159	(117,841)	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	380,327	-	187,841	568,168	-	102,464	-	670,632	670,632	-
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	1,065,719	35,900	532,834	1,634,453	-	63,620	-	1,698,073	1,616,873	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	175,315	10,000	69,515	254,830	-	30,983	-	285,813	285,813	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	90,328	-	34,122	124,450	-	41,116	-	165,566	165,566	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	242,316	-	113,090	355,406	-	80,131	-	435,537	435,537	-
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	150,000	150,000	-	161,779	10,200	74,577	246,556	-	78,743	-	325,299	175,299	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	COST OF GOODS SOLD	NON-PERSONNEL		TOTAL EXPENSES		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS			SUPPLIES & EQUIP.	OVERHEAD			
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	136,094	-	136,094	-	54,507	-	190,601	190,601	-
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	232,606	-	52,493	285,099	-	40,000	-	325,099	325,099	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	258,051	1,442,200	1,700,251	-	5,165,647	273,406	2,193,726	7,632,779	-	2,172,083	-	9,804,862	8,104,611	-
SCHOLARSHIPS & FINANCIAL AID																
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	781,688	-	781,688	781,688	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000	340,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	21,306	-	21,306	21,306	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	906,895	-	906,895	906,895	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	6,500,000	-	6,500,000	6,500,000	-
THE DETROIT SCHOLARSHIP	28335	-	-	-	-	-	-	-	-	-	-	10,500	-	10,500	10,500	-
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	13,219,785	-	13,219,785	13,219,785	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	1,423,846	-	1,423,846	1,423,846	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	16,500	-	16,500	16,500	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	45,375	-	45,375	45,375	-
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	19,282,590	-	19,282,590	19,282,590	-
TRANSFER SUCCESS AWD	28387	-	-	-	-	-	-	-	-	-	-	264,520	-	264,520	264,520	-
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	111,819	-	111,819	111,819	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	645,908	-	645,908	645,908	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	1,500,000	-	1,500,000	1,500,000	-
CMU TARGET HOPE SCHOLARSHIP	28496	-	-	-	-	-	-	-	-	-	-	424,200	-	424,200	424,200	-
MICH INDIAN TUITION GRANT	28500	-	1,531,000	-	1,531,000	-	-	-	-	-	-	1,531,000	-	1,531,000	-	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	390,944	-	390,944	390,944	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	135,889	-	135,889	135,889	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,531,000	-	1,531,000	-	-	-	-	-	-	48,576,765	-	48,576,765	47,045,765	-
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	1,789,051	1,442,200	3,231,251	-	5,165,647	273,406	2,193,726	7,632,779	-	50,748,848	-	58,381,627	55,150,376	-
STUDENT AFFAIRS DIVISION																
STUDENT AFFAIRS																
POSITION CONTROL - STUDENT AFFAIRS	26571	-	-	-	-	-	(26,030)	-	(10,770)	(36,800)	-	-	-	(36,800)	(36,800)	-
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	146,112	29,018	56,902	232,032	-	-	-	232,032	232,032	-
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	89,221	-	26,093	115,314	-	15,246	-	130,560	130,560	-
CM LIFE	25100	-	-	-	-	-	113,822	-	51,122	164,944	-	2,070	-	167,014	167,014	-
eSPORTS	25250	-	-	-	-	-	53,662	-	24,926	78,588	-	685	-	79,273	79,273	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	529,762	-	529,762	529,762	-
STUDENT BUDGET ALLOC COMM PROJECTS	25470	-	-	-	-	-	-	-	-	-	-	91,086	-	91,086	91,086	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	-	55,271	-	18,972	74,243	-	2,551	-	76,794	76,794	-
COUNSELING CENTER	25805	-	-	-	-	-	419,352	257,653	-	279,294	956,299	35,000	-	991,299	991,299	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	163,796	-	64,238	228,034	-	16,201	-	244,235	244,235	-
STUDENT DISABILITY SRVCS ACCOMMODATIONS	25810	-	-	-	-	-	-	-	-	-	-	75,200	-	75,200	75,200	-
INDIGENOUS AFFAIRS	25812	-	-	-	-	-	70,002	800	41,178	111,980	-	10,932	-	122,912	122,912	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	19,315	-	19,315	19,315	-

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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			
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	-	160,050	1,416	64,058	225,524	-	43,684	-	269,208	269,208	-	
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,625	-	28,625	28,625	-	
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	24,880	-	
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	175,277	-	58,885	234,162	-	25,038	-	259,200	259,200	-	
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	114,637	-	54,626	169,263	-	3,056	-	172,319	172,319	-	
STUDENT AFFAIRS	25924	-	-	-	-	-	43,992	23,726	23,899	91,617	-	7,572	-	99,189	99,189	-	
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	33,378	-	33,378	-	915	-	34,293	34,293	-	
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	11,900	125,180	-	78,383	215,463	-	-	-	215,463	215,463	-	
STUDENT AFFAIRS - VP	26347	-	-	-	-	-	219,569	-	49,838	269,407	-	-	-	269,407	269,407	-	
STUDENT AFFAIRS SUBTOTAL		-	-	-	-	-	431,252	1,762,214	88,338	881,644	3,163,448	-	931,818	-	4,095,266	4,095,266	-
STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	-	431,252	1,762,214	88,338	881,644	3,163,448	-	931,818	-	4,095,266	4,095,266	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																	
<u>FACILITIES MANAGEMENT</u>																	
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	240,167	100,304	86,470	426,941	-	223,344	-	650,285	210,075	-	
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-	
CARPENTRY SHOP	27111	-	-	-	-	-	410,697	-	201,976	612,673	-	79,981	-	692,654	692,654	-	
ELECTRICAL SHOP	27112	-	-	-	-	-	559,727	-	243,903	803,630	-	101,221	-	904,851	904,851	-	
MECHANICAL SHOP	27113	-	-	-	-	-	709,447	8,600	331,077	1,049,124	-	6,452	-	1,055,576	1,055,576	-	
PAINT SHOP	27114	-	-	-	-	-	220,252	-	100,970	321,222	-	76,171	-	397,393	397,393	-	
KEY SHOP	27115	-	-	-	-	-	60,507	-	27,377	87,884	-	9,310	-	97,194	97,194	-	
GROUNDS AREA MAINT	27118	-	-	-	-	-	815,338	83,500	377,535	1,276,373	-	174,039	-	1,450,412	1,450,412	-	
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	110,178	9,000	57,089	176,267	-	68,177	-	244,444	153,444	-	
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	49,837	-	25,583	75,420	-	-	-	75,420	75,420	-	
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-	
MASONRY SHOP	27125	-	-	-	-	-	55,037	-	30,048	85,085	-	-	-	85,085	85,085	-	
CUSTODIAL (GF)	27131	-	-	-	-	-	1,985,609	41,174	1,028,745	3,055,528	-	1,577,992	-	4,633,520	4,633,520	-	
CUSTODIAL (AUX)	27132	-	-	-	-	-	65,322	2,300	41,356	108,978	-	7,142	-	116,120	116,120	-	
EQUIPMENT REPAIR	27134	-	-	-	-	-	20,114	100	13,465	33,679	-	18,015	-	51,694	51,694	-	
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	583,260	3,240	227,823	814,323	-	2,038	-	816,361	816,361	-	
SERVICE CENTER	27411	-	-	-	-	-	109,058	16,400	48,760	174,218	-	6,798	-	181,016	181,016	-	
ACCOUNTING PHYPL	27414	-	-	-	-	-	166,471	7,600	76,119	250,190	-	23,791	-	273,981	273,981	-	
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	-	-	-	-	27,177	-	27,177	27,177	-	
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	7,691,452	-	7,691,452	7,691,452	-	
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	6,161,021	272,218	2,918,296	9,351,535	-	10,248,824	-	19,600,359	19,069,149	-	
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																	
POSITION CONTROL - FAS	26569	-	-	-	-	-	(280,960)	-	(125,550)	(406,510)	-	-	-	(406,510)	(406,510)	-	
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-	
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	250,788	-	101,128	351,916	-	2,123	-	354,039	354,039	-	
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	369,700	2,354	105,497	477,551	-	15,290	-	492,841	492,841	-	
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	30,530	-	30,530	-	157,491	-	188,021	188,021	-	
CMU POLICE	26630	-	-	-	-	-	2,107,234	190,332	831,688	3,129,254	-	301,066	-	3,430,320	3,430,320	-	
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	2,446,762	223,216	912,763	3,582,741	-	498,770	-	4,081,511	3,888,711	-	
<u>FINANCIAL SERVICES & REPORTING</u>																	
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-	
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	81,534	2,266	33,896	117,696	-	7,664	-	125,360	125,360	-	

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
FINANCIAL SERVICES & REPORTING	26320	-	-	425,000	425,000	-	238,106	8,335	87,797	334,238	-	103,074	-	437,312	12,312	-
RISK MANAGEMENT	26400	-	-	-	-	-	143,228	600	63,720	207,548	-	9,467	-	217,015	217,015	-
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	-	-	-	-	-	55,964	-	19,118	75,082	-	6,305	-	81,387	81,387	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	659,891	2,500	264,195	926,586	-	-	-	926,586	926,586	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,160,000	1,160,000	-	940,034	8,000	408,972	1,357,006	-	48,003	-	1,405,009	245,009	-
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	-	-	-	-	-	529,805	1,300	224,848	755,953	-	137,792	-	893,745	893,745	-
PAYABLE ACCOUNTING	26470	-	-	-	-	-	124,842	150	48,598	173,590	-	88,975	-	262,565	262,565	-
PURCHASING	26600	-	-	-	-	-	298,602	-	114,935	413,537	-	35,785	-	449,322	449,322	-
CENTRAL MAILROOM	26610	-	-	-	-	-	113,599	-	66,571	180,170	-	2,848	-	183,018	183,018	-
UNIVERSITY STORES	26620	-	-	-	-	-	186,383	325	128,246	314,954	-	-	-	314,954	314,954	-
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	107,954	282	58,594	166,830	-	1,500	-	168,330	168,330	-
MOVING & DELIVERY	26625	-	-	-	-	-	148,680	-	87,073	235,753	-	702	-	236,455	236,455	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	346,976	-	346,976	346,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	220,035	2,000	101,446	323,481	-	13,237	-	336,718	336,718	-
CENTRAL ADMINISTRATION	31044	-	-	15,000	15,000	-	-	-	-	-	-	82,726	-	82,726	67,726	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,600,000	1,600,000	-	3,848,657	30,158	1,708,009	5,586,824	-	2,076,079	-	7,662,903	6,062,903	-
<u>HUMAN RESOURCES</u>																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	7,142	-	7,142	7,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	17,432	-	17,432	17,432	-
HR-AVP	26520	-	-	-	-	-	1,321,811	-	520,851	1,842,662	-	45,201	-	1,887,863	1,887,863	-
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		-	-	-	-	-	1,321,811	-	520,851	1,842,662	-	100,189	-	1,942,851	1,942,851	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,324,010	2,324,010	-	13,778,251	525,592	6,059,919	20,363,762	-	12,923,862	-	33,287,624	30,963,614	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	325,853	2,711	93,255	421,819	-	147,088	-	568,907	568,907	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	325,853	2,711	93,255	421,819	-	147,088	-	568,907	568,907	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	325,853	2,711	93,255	421,819	-	147,088	-	568,907	568,907	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
PRESIDENT'S DIVISION																
<u>PRESIDENT'S OFFICE</u>																
POSITION CONTROL - PRESIDENT	26572	-	-	-	-	-	(169,580)	-	(71,680)	(241,260)	-	-	-	(241,260)	(241,260)	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,264,473	-	520,052	1,784,525	-	-	-	1,784,525	1,784,525	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	280,534	-	114,166	394,700	-	-	-	394,700	394,700	-
TELECOMMUNICATIONS	24466	-	-	-	-	-	627,644	-	255,546	883,190	-	-	-	883,190	883,190	-
MEDIATED SERVICES	24468	-	-	-	-	-	185,552	-	71,863	257,415	-	-	-	257,415	257,415	-
APPLICATION & SYSTEMS	24469	-	-	-	-	-	491,612	-	191,045	682,657	-	-	-	682,657	682,657	-
NETWORK	24470	-	-	-	-	-	478,233	-	187,354	665,587	-	-	-	665,587	665,587	-
INFRASTRUCTURE	24471	-	-	-	-	-	321,774	-	119,394	441,168	-	-	-	441,168	441,168	-
TECHNICAL SERVICES	24472	-	-	-	-	-	518,073	-	227,683	745,756	-	-	-	745,756	745,756	-
USER SUPPORT & SERVICES	24473	-	-	-	-	-	341,845	-	104,207	446,052	-	-	-	446,052	446,052	-
PROJECT MANAGEMENT OFFICE	24476	-	-	-	-	-	414,329	-	190,412	604,741	-	-	-	604,741	604,741	-
DEVELOPMENT & MAINTENANCE	24477	-	-	-	-	-	996,449	-	379,947	1,376,396	-	-	-	1,376,396	1,376,396	-
INFORMATION SECURITY	24478	-	-	-	-	-	444,537	-	149,022	593,559	-	-	-	593,559	593,559	-
DATA & CRM SERVICES	24479	-	-	-	-	-	991,715	-	354,372	1,346,087	-	-	-	1,346,087	1,346,087	-
PRESIDENTS OFFICE	26100	-	-	-	-	-	839,570	41,633	380,881	1,262,084	-	72,903	-	1,334,987	1,334,987	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	6,485	-	6,485	6,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
OFFICE OF CIVIL RIGHTS & INSTNL EQUITY	26120	-	-	-	-	-	292,667	6,000	135,116	433,783	-	46,587	-	480,370	480,370	-
OFF CIVIL RGTS & INSTL EQTY-OUTSIDE SVCS	26125	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	500,779	2,200	161,119	664,098	-	12,678	-	676,776	676,776	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	138,130	-	36,254	174,384	-	288,681	-	463,065	463,065	-
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	82,565	-	82,565	82,565	-
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	-
OIT MAIN	26370	-	-	2,201,524	2,201,524	-	809,024	915,294	257,788	1,982,106	-	4,852,486	-	6,834,592	4,633,068	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	132,430	-	52,632	185,062	-	8,000	-	193,062	193,062	-
INTERNAL AUDIT	26410	-	-	-	-	-	247,290	29,526	81,627	358,443	-	121,409	-	479,852	479,852	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	75,390	2,500	22,173	100,063	-	7,970	-	108,033	108,033	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	24,562	240,288	-	98,720	363,570	-	34,491	-	398,061	398,061	-
UCOMM OPERATIONS	26700	-	-	-	-	-	1,873,509	17,761	681,912	2,573,182	-	16,179	-	2,589,361	2,589,361	-
UCOMM DIGITAL STRATEGY	26712	-	-	-	-	-	596,613	-	225,052	821,665	-	514,725	-	1,336,390	1,336,390	-
UCOMM MARKETING	26715	-	-	-	-	-	-	-	-	-	-	1,252,150	-	1,252,150	1,252,150	-
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	138,000	-	138,000	138,000	-
UCOMM GLOBAL OPERATIONS	31022	-	-	-	-	-	-	13,380	-	13,380	-	139,434	-	152,814	152,814	-
UCOMM GLOBAL MARKETING	36100	-	-	-	-	-	-	-	-	-	-	3,806,822	-	3,806,822	3,806,822	-
PRESIDENT'S OFFICE SUBTOTAL		-	-	2,201,524	2,201,524	24,562	12,932,880	1,030,494	4,926,657	18,914,593	-	11,780,443	-	30,695,036	28,493,512	-
PRESIDENT'S DIVISION SUBTOTAL		-	-	2,201,524	2,201,524	24,562	12,932,880	1,030,494	4,926,657	18,914,593	-	11,780,443	-	30,695,036	28,493,512	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL							TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
UNIVERSITY ADVANCEMENT DIVISION																		
UNIVERSITY ADVANCEMENT																		
POSITION CONTROL - ADVANCEMENT	26573	-	-	-	-	-	(46,680)	-	(20,650)	(67,330)	-	-	-	(67,330)	(67,330)	-		
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-		
OPERATIONS & GIFT ADMINISTRATION	26820	-	-	-	-	-	-	-	-	-	-	60,453	-	60,453	60,453	-		
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	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-		
ADVANCEMENT SAL & BEN	26870	-	-	-	-	-	2,162,239	16,356	852,193	3,030,788	-	-	-	3,030,788	3,030,788	-		
DEVELOPMNT/STEWARDSHIP/PROSPECT RESEARCH	26876	-	-	-	-	-	-	-	-	-	-	38,186	-	38,186	38,186	-		
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,115,559	200,646	831,543	3,147,748	-	190,681	-	3,338,429	3,338,429	-		
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,115,559	200,646	831,543	3,147,748	-	190,681	-	3,338,429	3,338,429	-		
UNIVERSITY WIDE ACCOUNTS																		
CENTRAL ADMINISTRATION																		
STUDENT FEES	10002	-	-	7,000,000	7,000,000	-	-	-	-	-	-	-	-	-	(7,000,000)	-		
STATE APPROPRIATIONS	11004	-	94,658,386	-	94,658,386	-	-	-	-	-	-	-	-	-	(94,658,386)	-		
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	-	-	-	-	178,997	400,000	190,000	270,000	1,038,997	-	4,161,758	-	5,200,755	5,200,755	-		
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	2,500,000	-	2,500,000	2,500,000	-		
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-		
BIOSCIENCES DEBT	10011	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	2,010,567	-		
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-		
OVERHEAD-MSO	26009	-	-	28,392	28,392	-	-	-	-	-	-	-	-	-	(28,392)	-		
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	-		
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	-	-	-	-	-	345,849	-	34,287	380,136	-	618,173	-	998,309	998,309	-		
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	3,775,000	3,775,000	-	-	-	3,775,000	3,775,000	-		
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-		
CENTRAL ADMINISTRATION SUBTOTAL		-	94,658,386	9,970,931	104,629,317	178,997	745,849	190,000	4,079,287	5,194,133	-	17,520,606	(13,721)	22,701,018	(81,928,299)	-		
CENTRAL ENERGY FACILITY																		
PERSONAL SERVICES	50172/50173	-	-	-	-	-	1,401,068	587,201	577,653	2,565,922	-	-	-	2,565,922	-	(2,565,922)		
SEF BOND PAYMENT - 2008	50172	-	-	-	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)		
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)		

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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		
MAINT SUPPLIES/EQUIP	50172	-	-	-	-	-	-	-	-	-	-	250,897	-	250,897	-	(250,897)
SYSTEM MAINTENANCE	50174	-	-	-	-	-	-	-	-	-	-	900,973	-	900,973	-	(900,973)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	3,545,413	-	3,545,413	-	(3,545,413)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	956,424	-	956,424	-	(956,424)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	203,989	-	203,989	-	(203,989)
CHARGE TO GENERAL FUND (52.03%)		-	-	-	-	-	-	-	-	-	-	(7,691,452)	-	(7,691,452)	-	7,691,452
CHARGE TO AUXILIARY FUND (47.97%)		-	-	-	-	-	-	-	-	-	-	(3,969,330)	-	(3,969,330)	-	3,969,330
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,401,068	587,201	577,653	2,565,922	-	(2,565,922)	-	-	-	-
SERVICE CENTERS TOTALS		59,175	96,447,437	24,373,536	120,880,148	2,926,762	50,958,172	7,097,983	26,019,989	87,002,906	-	100,992,271	(13,721)	187,981,456	67,101,308	-
AUXILIARY CENTERS																
<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	-	-	-	-	-	207,037	180,000	101,426	488,463	-	653,537	-	1,142,000	-	(1,142,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
PARKING SERVICES SUBTOTAL		-	-	2,005,000	2,005,000	-	207,037	180,000	101,426	488,463	-	653,537	-	1,142,000	(863,000)	-
<u>RESIDENCES & AUXILIARY SERVICES</u>																
APARTMENTS																
KEWADIN	50021	-	-	-	-	-	-	-	-	-	-	138,151	-	138,151	-	(138,151)
NORTHWEST	50022	-	-	1,658,681	1,658,681	-	93,918	140,533	60,821	295,272	-	611,200	-	906,472	-	752,209
GRAD HSG	50023	-	-	984,270	984,270	-	86,692	65,000	60,716	212,408	-	328,247	-	540,655	-	443,615
APARTMENTS SUBTOTAL		-	-	2,642,951	2,642,951	-	180,610	205,533	121,537	507,680	-	1,077,598	-	1,585,278	-	1,057,673
BOVEE UC																
BOOKSTORE	50042	-	-	7,120,000	7,120,000	-	491,437	195,000	252,953	939,390	5,200,000	304,200	-	6,443,590	-	676,410
BUILDING	50043	-	-	97,500	97,500	-	337,131	85,500	138,693	561,324	-	23,850	-	585,174	-	(487,674)
CENTRAL CARD	50045	-	-	78,000	78,000	-	42,000	15,000	14,732	71,732	-	190,100	-	261,832	-	(183,832)
BOVEE UC SUBTOTAL		-	-	7,295,500	7,295,500	-	870,568	295,500	406,378	1,572,446	5,200,000	518,150	-	7,290,596	-	4,904
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	1,540,673	1,540,673	-	255,925	76,020	107,488	439,433	570,049	253,173	-	1,262,655	-	278,018
CENTRAL EATS	50049	-	-	668,693	668,693	-	17,000	145,917	8,000	170,917	247,416	60,465	-	478,798	-	189,895
EINSTEINS	50050	-	-	306,137	306,137	-	38,000	64,187	29,598	131,785	113,271	75,885	-	320,941	-	(14,804)
SHAKE SMART	50051	-	-	170,733	170,733	-	70,434	20,930	29,071	120,435	63,171	30,790	-	214,396	-	(43,663)
PONDER	50052	-	-	273,399	273,399	-	-	-	-	-	-	232,819	-	232,819	-	40,580
BEVERAGE SERVICES	50053	-	-	109,000	109,000	-	-	-	-	-	40,330	5,000	-	45,330	-	63,670
C3 TOWERS	50054	-	-	1,079,025	1,079,025	-	121,742	118,299	50,703	290,744	399,239	112,440	-	802,423	-	276,602
CAMPUS COFFEE & TEA	50055	-	-	77,890	77,890	-	-	-	-	-	-	66,000	-	66,000	-	11,890
THE MARKET	50057	-	-	1,354,020	1,354,020	-	84,627	86,000	35,237	205,864	500,987	151,846	-	858,697	-	495,323
UC STARBUCKS	50059	-	-	817,597	817,597	-	50,000	115,949	38,866	204,815	302,511	205,730	-	713,056	-	104,541
WHICH WICH	50064	-	-	128,355	128,355	-	2,600	33,197	1,232	37,029	47,491	9,125	-	93,645	-	34,710
CONCESSIONS	50076	-	-	314,666	314,666	-	73,721	63,407	48,365	185,493	116,426	198,873	-	500,792	-	(186,126)
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	6,840,188	6,840,188	-	714,049	723,906	348,560	1,786,515	2,400,891	1,402,146	-	5,589,552	-	1,250,636

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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		
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	1,200,000	1,200,000	-	294,037	5,000	148,437	447,474	450,000	196,050	-	1,093,524	-	106,476
PRINTING SERVICES SIGN SHOP	50087	-	-	150,000	150,000	-	53,955	25,000	25,627	104,582	-	45,000	-	149,582	-	418
PRINTING SERVICES SUBTOTAL		-	-	1,350,000	1,350,000	-	347,992	30,000	174,064	552,056	450,000	241,050	-	1,243,106	-	106,894
RESIDENCE HALLS																
BEDDOW	50003	-	-	1,208,891	1,208,891	-	179,550	79,736	76,880	336,166	-	538,013	-	874,179	-	334,712
CALKINS	50004	-	-	-	-	-	-	-	-	-	-	123,656	-	123,656	-	(123,656)
CAREY	50005	-	-	1,135,739	1,135,739	-	179,550	79,736	76,880	336,166	-	539,438	-	875,604	-	260,135
COBB	50006	-	-	1,219,372	1,219,372	-	179,550	79,736	76,880	336,166	-	547,854	-	884,020	-	335,352
EMMONS	50007	-	-	1,542,333	1,542,333	-	179,550	79,736	76,880	336,166	-	536,817	-	872,983	-	669,350
HERRIG	50008	-	-	1,542,333	1,542,333	-	179,550	79,736	76,880	336,166	-	536,920	-	873,086	-	669,247
LARZELERE	50009	-	-	-	-	-	-	-	-	-	-	145,137	-	145,137	-	(145,137)
MERRILL	50010	-	-	1,214,953	1,214,953	-	179,550	79,736	76,880	336,166	-	545,387	-	881,553	-	333,400
ROBINSON	50011	-	-	-	-	-	-	-	-	-	-	123,898	-	123,898	-	(123,898)
SAXE	50012	-	-	1,548,395	1,548,395	-	179,550	79,736	76,880	336,166	-	538,369	-	874,535	-	673,860
SWEENEY	50013	-	-	1,378,643	1,378,643	-	179,550	79,736	76,880	336,166	-	558,208	-	894,374	-	484,269
THORPE	50015	-	-	1,378,643	1,378,643	-	179,550	79,736	76,880	336,166	-	554,607	-	890,773	-	487,870
TROUT	50016	-	-	-	-	-	-	-	-	-	-	119,384	-	119,384	-	(119,384)
TROUTMAN	50017	-	-	1,135,739	1,135,739	-	179,550	79,736	76,880	336,166	-	607,808	-	943,974	-	191,765
WHEELER	50018	-	-	-	-	-	-	-	-	-	-	128,911	-	128,911	-	(128,911)
WOLDT	50019	-	-	1,518,082	1,518,082	-	179,550	79,736	76,880	336,166	-	537,169	-	873,335	-	644,747
KULHAVI	50025	-	-	1,896,232	1,896,232	-	179,550	79,736	76,880	336,166	-	569,220	-	905,386	-	990,846
KESSELER	50026	-	-	1,896,232	1,896,232	-	179,550	79,736	76,880	336,166	-	564,118	-	900,284	-	995,948
CAMPBELL	50027	-	-	1,896,232	1,896,232	-	179,550	79,736	76,880	336,166	-	577,493	-	913,659	-	982,573
CELANI	50028	-	-	1,770,140	1,770,140	-	179,550	79,736	76,880	336,166	-	563,773	-	899,939	-	870,201
FABIANO	50029	-	-	1,833,186	1,833,186	-	179,550	79,736	76,880	336,166	-	563,773	-	899,939	-	933,247
RESIDENCE HALLS SUBTOTAL		-	-	24,115,145	24,115,145	-	2,872,800	1,275,776	1,230,080	5,378,656	-	9,519,953	-	14,898,609	-	9,216,536
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	4,955,097	4,955,097	-	493,937	308,414	207,459	1,009,810	1,190,807	1,741,135	-	3,941,752	-	1,013,345
MERRILL	50033	-	-	3,702,823	3,702,823	-	301,617	214,835	104,850	621,302	941,311	1,561,448	-	3,124,061	-	578,762
ROBINSON	50034	-	-	-	-	-	-	-	-	-	-	122,882	-	122,882	-	(122,882)
WOLDT	50035	-	-	9,219,056	9,219,056	-	962,499	517,783	403,636	1,883,918	2,202,803	2,930,601	-	7,017,322	-	2,201,734
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	17,876,976	17,876,976	-	1,758,053	1,041,032	715,945	3,515,030	4,334,921	6,356,066	-	14,206,017	-	3,670,959

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	COST OF GOODS SOLD	NON-PERSONNEL		TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS			SUPPLIES & EQUIP.	OVERHEAD				
UNALLOCATED EXPENSES																	
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	-	5,897,066	-	5,897,066	-	(5,897,066)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,364,721)	(8,364,721)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,215)	(25,215)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	-	5,897,066	-	5,897,066	(10,010,536)	(15,907,602)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	60,720,760	60,720,760	-	6,744,072	3,571,747	2,996,564	13,312,383	12,385,812	25,012,029	-	50,710,224	(10,010,536)	-	
TELECOMMUNICATIONS/CMU CONNECT																	
CELLULAR PHONE RESALE	53100	-	-	9,816,953	9,816,953	-	-	-	-	-	-	-	-	-	-	(1,111,536)	8,705,417
PERSONNEL SERVICES	53100	-	-	-	-	-	206,697	116,412	75,275	398,384	-	-	-	398,384	-	-	(398,384)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	-	-	-	3,100	-	3,100	-	-	(3,100)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	-	-	-	8,165,285	-	8,165,285	(100,803)	(8,266,088)	
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	-	-	-	24,232	-	24,232	-	-	(24,232)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	-	-	-	13,613	-	13,613	-	-	(13,613)
TELECOMMUNICATIONS/CMU CONNECT SUBTOTAL		-	-	9,816,953	9,816,953	-	206,697	116,412	75,275	398,384	-	8,206,230	-	8,604,614	(1,212,339)	-	
UNIVERSITY EVENTS & CONFERENCE SERVICES																	
UNIVERSITY EVENTS	50181/25201	-	-	581,362	581,362	-	187,711	172,676	101,375	461,762	-	119,600	-	581,362	-	-	-
UNIVERSITY EVENTS & CONF SVS SUBTOTAL		-	-	581,362	581,362	-	187,711	172,676	101,375	461,762	-	119,600	-	581,362	-	-	-
AUXILIARY CENTERS TOTALS		-	-	73,124,075	73,124,075	-	7,345,517	4,040,835	3,274,640	14,660,992	12,385,812	33,991,396	-	61,038,200	(12,085,875)	-	
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	295,800	40,000	71,821	407,621	-	55,000	-	462,621	-	-	(462,621)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	152,920	31,322	61,410	245,652	-	525,000	-	770,652	-	-	(770,652)
NCAA PAYMENTS	55002	-	-	1,112,879	1,112,879	-	-	-	-	-	-	-	-	-	-	-	1,112,879
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	2,060,052	-	2,060,052	-	-	(2,060,052)
STUDENT-ATHLETE SERVICES	55005	-	-	-	-	-	174,071	103,992	72,310	350,373	-	100,000	-	450,373	-	-	(450,373)
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	-	-	(13,000)
IMG REVENUE	55007	-	-	300,000	300,000	-	-	-	-	-	-	5,000	-	5,000	-	-	295,000
COMPLIANCE	55008	-	-	-	-	-	123,420	16,322	40,448	180,190	-	50,000	-	230,190	-	-	(230,190)
ATHLETIC COMMUNICATIONS	55009	-	-	-	-	-	169,045	102,649	69,308	341,002	-	50,000	-	391,002	-	-	(391,002)
MID AMERICAN CONFERENCE	55010	-	-	1,783,500	1,783,500	-	-	-	-	-	-	289,000	-	289,000	-	-	1,494,500
ATHLETIC SPECIAL EVENTS	55015	-	-	25,000	25,000	-	-	10,000	-	10,000	-	-	-	10,000	-	-	15,000
ATHLETICS-GENERAL	55020	-	-	160,000	160,000	-	405,750	286,811	161,673	854,234	-	197,678	-	1,051,912	11,097,237	-	10,205,325
ATHLETIC TICKET TRADE	55023	-	-	700,740	700,740	-	-	68,812	-	68,812	-	101,737	-	170,549	-	-	530,191
OUTBOUND TICKETS	55024	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	-	-	(25,000)
EQUIPMENT & LOCKER ROOM	55035	-	-	15,000	15,000	-	55,559	7,000	26,789	89,348	-	13,000	-	102,348	-	-	(87,348)
MULTIMEDIA	55049	-	-	-	-	-	-	181,878	-	181,878	-	120,000	-	301,878	-	-	(301,878)
SPORTS MEDICINE	55050	-	-	70,000	70,000	-	438,000	167,098	165,191	770,289	-	235,000	-	1,005,289	-	-	(935,289)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	-	(15,000)
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	248,700	-	248,700	-	-	(248,700)
MARKETING	55053	-	-	-	-	-	41,820	31,322	16,136	89,278	-	60,000	-	149,278	-	-	(149,278)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	-	(50,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	-	121,879	164,713	18,322	107,602	-	60,000	-	472,516	-	-	(472,516)
PEP BAND	55059	-	-	-	-	-	-	11,000	-	11,000	-	-	-	11,000	-	-	(11,000)

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
CHEERLEADERS	55060	-	-	45,000	45,000	-	-	10,000	-	10,000	-	45,000	-	55,000	-	(10,000)
DANCE TEAM	55065	-	-	52,000	52,000	-	-	10,000	-	10,000	-	52,000	-	62,000	-	(10,000)
FOOTBALL PREMIUM	55067	-	-	-	-	-	-	-	-	-	-	67,000	-	67,000	-	(67,000)
CHIPPEWA CLUB	55070	-	-	1,160,270	1,160,270	-	115,000	126,058	42,987	284,045	-	80,000	-	364,045	-	796,225
GAME GUARANTEES	55071	-	-	3,375,000	3,375,000	-	-	-	-	-	-	365,000	-	365,000	-	3,010,000
FOOTBALL	55075	-	-	-	-	1,073,922	589,355	488,906	554,938	2,707,121	-	1,400,000	-	4,107,121	-	(4,107,121)
MEN'S BASKETBALL	55081	-	-	-	-	311,615	331,296	107,433	198,750	949,094	-	400,000	-	1,349,094	-	(1,349,094)
BASEBALL	55082	-	-	-	-	303,852	-	80,830	82,443	467,125	-	207,000	-	674,125	-	(674,125)
MENS TRACK & CROSS CO	55083	-	-	-	-	48,326	-	-	19,258	67,584	-	5,000	-	72,584	-	(72,584)
MENS GOLF	55084	-	-	-	-	72,892	-	-	15,367	88,259	-	110,000	-	198,259	-	(198,259)
WRESTLING	55085	-	-	-	-	184,310	-	25,000	63,265	272,575	-	125,000	-	397,575	-	(397,575)
WOMEN'S BASKETBALL	55091	-	-	-	-	220,000	258,825	107,001	146,103	731,929	-	375,000	-	1,106,929	-	(1,106,929)
WOMEN'S SOCCER	55092	-	-	-	-	125,849	-	14,633	51,502	191,984	-	120,000	-	311,984	-	(311,984)
FIELD HOCKEY	55093	-	-	-	-	108,824	-	13,033	36,020	157,877	-	110,000	-	267,877	-	(267,877)
GYMNASTICS	55094	-	-	-	-	181,979	-	-	72,023	254,002	-	112,500	-	366,502	-	(366,502)
WOMEN'S GOLF	55095	-	-	-	-	66,381	-	-	20,825	87,206	-	110,000	-	197,206	-	(197,206)
WOMEN'S LACROSSE	55096	-	-	-	-	111,381	-	14,633	37,709	163,723	-	120,000	-	283,723	-	(283,723)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	189,320	-	-	89,442	278,762	-	175,000	-	453,762	-	(453,762)
VOLLEYBALL	55098	-	-	-	-	210,216	-	45,834	71,082	327,132	-	125,000	-	452,132	-	(452,132)
SOFTBALL	55099	-	-	-	-	191,866	-	-	54,982	246,848	-	175,000	-	421,848	-	(421,848)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	6,528,956	-	6,528,956	6,528,956	-
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	-	37,500	-	37,500	-	(37,500)
ATHLETICS SUBTOTAL		-	-	8,799,389	8,799,389	3,522,612	3,315,574	2,119,889	2,349,384	11,307,459	-	15,118,123	-	26,425,582	17,626,193	-
WCMU PUBLIC MEDIA																
RADIO																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	608,984	608,984
MISCELLANEOUS	43305/43313	-	-	18,000	18,000	-	-	-	-	-	-	-	-	-	-	18,000
TOWER RENT	43313	-	-	68,470	68,470	-	-	-	-	-	-	-	-	-	-	68,470
CONTRIBUTIONS	9300011	-	-	1,406,000	1,406,000	-	-	-	-	-	-	-	-	-	-	1,406,000
MANAGEMENT & GENERAL	43350	-	-	-	-	-	128,948	51,433	36,407	216,788	-	88,000	-	304,788	-	(304,788)
FUNDRAISING	43351	-	-	-	-	-	75,305	88,079	36,306	199,690	-	170,000	-	369,690	-	(369,690)
BROADCASTING	43352	-	-	-	-	-	207,113	13,000	78,325	298,438	-	347,042	-	645,480	-	(645,480)
PROGRAMMING	43353	-	-	-	-	-	214,696	80,393	110,218	405,307	-	530,000	-	935,307	-	(935,307)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	31,966	32,736	12,131	76,833	-	64,000	-	140,833	-	(140,833)
AMERICAN RESCUE PLAN ACT	63023	-	-	100,000	100,000	-	-	-	-	-	-	100,000	-	100,000	-	-
CORP FOR PUBLIC BROADCASTING	69015	-	-	294,644	294,644	-	-	-	-	-	-	-	-	-	-	294,644
TOTAL RADIO		-	-	1,887,114	1,887,114	-	658,028	265,641	273,387	1,197,056	-	1,299,042	-	2,496,098	608,984	-

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	COST OF GOODS SOLD	NON-PERSONNEL		TOTAL EXPENSES		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS			SUPPLIES & EQUIP.	OVERHEAD			
TELEVISION																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	604,312	604,312
MISCELLANEOUS	43205/43213	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	10,000
TOWER RENT	43213	-	-	296,610	296,610	-	-	-	-	-	-	-	-	-	-	296,610
CONTRIBUTIONS	9300010	-	-	1,644,000	1,644,000	-	-	-	-	-	-	-	-	-	-	1,644,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	108,732	102,519	26,457	237,708	-	141,000	-	378,708	-	(378,708)
FUNDRAISING	43251	-	-	-	-	-	140,319	121,147	67,629	329,095	-	340,000	-	669,095	-	(669,095)
BROADCASTING	43252	-	-	-	-	-	321,319	20,000	123,958	465,277	-	410,000	-	875,277	-	(875,277)
PROGRAMMING	43253	-	-	-	-	-	303,935	1,200	135,551	440,686	-	1,035,428	-	1,476,114	-	(1,476,114)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	59,365	60,796	22,531	142,692	-	100,000	-	242,692	-	(242,692)
OUTREACH	43255	-	-	-	-	-	67,300	-	22,312	89,612	-	5,300	-	94,912	-	(94,912)
AMERICAN RESCUE PLAN ACT	63022	-	-	258,118	258,118	-	-	-	-	-	-	258,118	-	258,118	-	-
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,181,876	1,181,876	-	-	-	-	-	-	-	-	-	-	1,181,876
TOTAL TELEVISION		-	-	3,390,604	3,390,604	-	1,000,970	305,662	398,438	1,705,070	-	2,289,846	-	3,994,916	604,312	-
WCMU PUBLIC MEDIA SUBTOTAL		-	-	5,277,718	5,277,718	-	1,658,998	571,303	671,825	2,902,126	-	3,588,888	-	6,491,014	1,213,296	-
COLLEGE OF MEDICINE CLINICS																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	667,120	667,120	489,000	959,806	368,622	708,784	2,526,212	-	276,579	-	2,802,791	2,135,671	-
CLINICAL OPERATIONS	1518200000	-	-	250,907	250,907	-	223,620	-	81,919	305,539	-	32,915	-	338,454	87,547	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	918,027	918,027	489,000	1,183,426	368,622	790,703	2,831,751	-	309,494	-	3,141,245	2,223,218	-
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	-	-	206,024	206,024	47,297	632,365	166,096	314,011	1,159,769	-	100,000	-	1,259,769	1,053,745	-
UNIVERSITY RECREATION SUBTOTAL		-	-	206,024	206,024	47,297	632,365	166,096	314,011	1,159,769	-	100,000	-	1,259,769	1,053,745	-
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	15,208,658	15,208,658	4,058,909	6,790,363	3,225,910	4,125,923	18,201,105	-	19,194,339	-	37,395,444	22,186,786	-
GRAND TOTAL		209,820,750	96,447,437	124,246,190	430,514,377	90,032,659	79,807,690	19,154,089	67,724,226	256,718,664	12,385,812	165,376,939	(13,721)	434,467,694	3,953,317	-

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. In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or reduced for the last decade, except for adjustments in square footage. Energy savings have also accounted for savings where budget reductions were realized. This is a remarkable accomplishment of true energy savings. The 2023-2024 CEF budget is \$11,660,782.

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
2023-2024 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	-	-	1,401,068	587,201	577,653	2,565,922	-	-	-	2,565,922	-	(2,565,922)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	-	-
TRUSTEE FEES	50172	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	250,897	-	250,897	-	(250,897)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	900,973	-	900,973	-	(900,973)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	3,545,413	-	3,545,413	-	(3,545,413)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	2,549,964	-	2,549,964	-	(2,549,964)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	956,424	-	956,424	-	(956,424)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	203,989	-	203,989	-	(203,989)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(7,691,452)	-	(7,691,452)	-	7,691,452
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(3,969,330)	-	(3,969,330)	-	3,969,330
GRAND TOTAL		-	-	1,401,068	587,201	577,653	2,565,922	-	(2,565,922)	-	-	-	-

Parking Services

The 2023-24 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 2023-24 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 2023-24 budgeted expenses reflect staff compensation and operating expenses of the department. The 2023-24 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
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	-	-	207,037	180,000	101,426	488,463	-	653,537	-	1,142,000	-	(1,142,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
GRAND TOTAL		2,005,000	-	207,037	180,000	101,426	488,463	-	653,537	-	1,142,000	(863,000)	-	

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 2023-24 budget (including net transfers in) is projected at \$60,720,760 and is based on the following assumptions:

- An 8.5 percent increase in housing and dining rates for those with a 16-meal plan from \$10,926 for two semesters to \$11,854 for residence hall students.
- Residence hall capacity is approximately 4,153. Estimated fall opening occupancy is 3,600. These figures consider the current closure of North Campus residence halls (Calkins, Larzelere, Robinson, and Trout) as well as the temporary closure of Wheeler Hall for its renovation.

Expenditures

The total expenditure budget for 2023-24 is \$60,720,760 which is a 1.5 percent increase from the 2022-23 budget of \$59,807,433. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2023-24.
- Estimated expenditures for CMU Dining Services (CHARTWELLS) management fees and reimbursable expenses.
- No increase to the projected university overhead charge for 2023-24. This includes estimated overhead charges for Residence Services, Bookstore, Central Eats Food Court, Shake Smart, and Printing Services.
- Cost of food per student will increase 7 to 8.5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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	1,208,891	-	179,550	79,736	76,880	336,166	-	119,070	418,943	-	874,179	-	334,712
CALKINS	50004	-	-	-	-	-	-	-	123,656	-	-	123,656	-	(123,656)
CAREY	50005	1,135,739	-	179,550	79,736	76,880	336,166	-	120,495	418,943	-	875,604	-	260,135
COBB	50006	1,219,372	-	179,550	79,736	76,880	336,166	-	128,911	418,943	-	884,020	-	335,352
EMMONS	50007	1,542,333	-	179,550	79,736	76,880	336,166	-	117,874	418,943	-	872,983	-	669,350
HERRIG	50008	1,542,333	-	179,550	79,736	76,880	336,166	-	117,977	418,943	-	873,086	-	669,247
LARZELERE	50009	-	-	-	-	-	-	-	145,137	-	-	145,137	-	(145,137)
MERRILL	50010	1,214,953	-	179,550	79,736	76,880	336,166	-	126,444	418,943	-	881,553	-	333,400
ROBINSON	50011	-	-	-	-	-	-	-	123,898	-	-	123,898	-	(123,898)
SAXE	50012	1,548,395	-	179,550	79,736	76,880	336,166	-	119,426	418,943	-	874,535	-	673,860
SWEENEY	50013	1,378,643	-	179,550	79,736	76,880	336,166	-	139,265	418,943	-	894,374	-	484,269
THORPE	50015	1,378,643	-	179,550	79,736	76,880	336,166	-	135,664	418,943	-	890,773	-	487,870
TROUT	50016	-	-	-	-	-	-	-	119,384	-	-	119,384	-	(119,384)
TROUTMAN	50017	1,135,739	-	179,550	79,736	76,880	336,166	-	188,865	418,943	-	943,974	-	191,765
WHEELER	50018	-	-	-	-	-	-	-	128,911	-	-	128,911	-	(128,911)
WOLDT	50019	1,518,082	-	179,550	79,736	76,880	336,166	-	118,226	418,943	-	873,335	-	644,747
KULHAVI	50025	1,896,232	-	179,550	79,736	76,880	336,166	-	150,277	418,943	-	905,386	-	990,846
KESSELER	50026	1,896,232	-	179,550	79,736	76,880	336,166	-	145,175	418,943	-	900,284	-	995,948
CAMPBELL	50027	1,896,232	-	179,550	79,736	76,880	336,166	-	158,550	418,943	-	913,659	-	982,573
CELANI	50028	1,770,140	-	179,550	79,736	76,880	336,166	-	144,830	418,943	-	899,939	-	870,201
FABIANO	50029	1,833,186	-	179,550	79,736	76,880	336,166	-	144,830	418,943	-	899,939	-	933,247
TOTAL RESIDENCE HALLS		24,115,145	-	2,872,800	1,275,776	1,230,080	5,378,656	-	2,816,865	6,703,088	-	14,898,609	-	9,216,536
APARTMENTS														
KEWADIN	50021	-	-	-	-	-	-	-	138,151	-	-	138,151	-	(138,151)
NORTHWEST	50022	1,658,681	-	93,918	140,533	60,821	295,272	-	258,325	352,875	-	906,472	-	752,209
GRAD HSG	50023	984,270	-	86,692	65,000	60,716	212,408	-	199,747	128,500	-	540,655	-	443,615
TOTAL APARTMENTS		2,642,951	-	180,610	205,533	121,537	507,680	-	596,223	481,375	-	1,585,278	-	1,057,673
RESIDENTIAL RESTAURANTS														
CAREY	50032	4,955,097	-	493,937	308,414	207,459	1,009,810	1,190,807	131,975	1,609,160	-	3,941,752	-	1,013,345
MERRILL	50033	3,702,823	-	301,617	214,835	104,850	621,302	941,311	110,589	1,450,859	-	3,124,061	-	578,762
ROBINSON	50034	-	-	-	-	-	-	-	122,882	-	-	122,882	-	(122,882)
WOLDT	50035	9,219,056	-	962,499	517,783	403,636	1,883,918	2,202,803	190,796	2,739,805	-	7,017,322	-	2,201,734
TOTAL RESIDENTIAL RESTAURANTS		17,876,976	-	1,758,053	1,041,032	715,945	3,515,030	4,334,921	556,242	5,799,824	-	14,206,017	-	3,670,959
BOVEE UC														
BOOKSTORE	50042	7,120,000	-	491,437	195,000	252,953	939,390	5,200,000	-	304,200	-	6,443,590	-	676,410
BUILDING	50043	97,500	-	337,131	85,500	138,693	561,324	-	-	23,850	-	585,174	-	(487,674)
CENTRAL CARD	50045	78,000	-	42,000	15,000	14,732	71,732	-	-	190,100	-	261,832	-	(183,832)
SUBTOTAL		7,295,500	-	870,568	295,500	406,378	1,572,446	5,200,000	-	518,150	-	7,290,596	-	4,904

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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		
BOVEE UC FOOD SERVICE														
CATERING	50048	1,540,673	-	255,925	76,020	107,488	439,433	570,049	-	253,173	-	1,262,655	-	278,018
CENTRAL EATS	50049	668,693	-	17,000	145,917	8,000	170,917	247,416	-	60,465	-	478,798	-	189,895
EINSTEINS	50050	306,137	-	38,000	64,187	29,598	131,785	113,271	-	75,885	-	320,941	-	(14,804)
SHAKE SMART	50051	170,733	-	70,434	20,930	29,071	120,435	63,171	-	30,790	-	214,396	-	(43,663)
PONDER LIBRARY	50052	273,399	-	-	-	-	-	-	-	232,819	-	232,819	-	40,580
BEVERAGE SERVICES	50053	109,000	-	-	-	-	-	40,330	-	5,000	-	45,330	-	63,670
KESSELER MARKET/SUBWAY	50054	1,079,025	-	121,742	118,299	50,703	290,744	399,239	-	112,440	-	802,423	-	276,602
PONDER HP	50055	77,890	-	-	-	-	-	-	-	66,000	-	66,000	-	11,890
THE WOLDT MARKET	50057	1,354,020	-	84,627	86,000	35,237	205,864	500,987	-	151,846	-	858,697	-	495,323
UC STARBUCKS	50059	817,597	-	50,000	115,949	38,866	204,815	302,511	-	205,730	-	713,056	-	104,541
THE ROBINSON MARKET	50060	-	-	-	-	-	-	-	-	-	-	-	-	-
WHICH WICH	50064	128,355	-	2,600	33,197	1,232	37,029	47,491	-	9,125	-	93,645	-	34,710
CONCESSIONS	50076	314,666	-	73,721	63,407	48,365	185,493	116,426	-	198,873	-	500,792	-	(186,126)
SUBTOTAL		6,840,188	-	714,049	723,906	348,560	1,786,515	2,400,891	-	1,402,146	-	5,589,552	-	1,250,636
TOTAL BOVEE UC		14,135,688	-	1,584,617	1,019,406	754,938	3,358,961	7,600,891	-	1,920,296	-	12,880,148	-	1,255,540
PRINTING SERVICES														
UNIVERSITY PRESS	50082	1,200,000	-	294,037	5,000	148,437	447,474	450,000	-	196,050	-	1,093,524	-	106,476
PRINTING SERVICES SIGN SHOP	50087	150,000	-	53,955	25,000	25,627	104,582	-	-	45,000	-	149,582	-	418
TOTAL PRINTING SERVICES		1,350,000	-	347,992	30,000	174,064	552,056	450,000	-	241,050	-	1,243,106	-	106,894
POOLED INVESTMENT INCOME														
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
UNALLOCATED EXPENSES														
UNIV. OVERHEAD ASSESSMENT-GF		-	-	-	-	-	-	-	-	-	-	-	(8,364,721)	(8,364,721)
INTER-FUND TRANSFER TO GF		-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED MAINT. CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
DEBT SERVICE		-	-	-	-	-	-	-	-	5,897,066	-	5,897,066	-	(5,897,066)
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	(25,215)	(25,215)
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	5,897,066	-	5,897,066	(10,010,536)	(15,907,602)
GRAND TOTAL		60,720,760	-	6,744,072	3,571,747	2,996,564	13,312,383	12,385,812	3,969,330	21,042,699	-	50,710,224	(10,010,536)	-

Telecommunications/CMU Connect

Telecommunications/CMU Connect is an auxiliary center in the operating budget. The Telecommunications/CMU Connect budget for 2023-24 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 service contracts with cellular providers.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS/CMU CONNECT**

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/CMU CONNECT													
CELLULAR PHONE RESALE	53100	9,816,953	-	-	-	-	-	-	-	-	-	(1,111,536)	8,705,417
PERSONNEL SERVICES	53100	-	-	206,697	116,412	75,275	398,384	-	-	-	398,384	-	(398,384)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	3,100	-	3,100	-	(3,100)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	8,165,285	-	8,165,285	(100,803)	(8,266,088)
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	24,232	-	24,232	-	(24,232)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	13,613	-	13,613	-	(13,613)
GRAND TOTAL		9,816,953	-	206,697	116,412	75,275	398,384	-	8,206,230	-	8,604,614	(1,212,339)	-

University Events and Conference Services

The 2023-24 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 2023-24 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
2023-2024 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													
UNIVERSITY EVENTS	50181	581,362	-	187,711	172,676	101,375	461,762	-	119,600	-	581,362	-	-
GRAND TOTAL		581,362	-	187,711	172,676	101,375	461,762	-	119,600	-	581,362	-	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. Athletics receives general fund support of \$17,626,193 and this reflects the university's commitment to continue to provide Athletics with funding for operations. The general fund support includes funding for a portion of the faculty and staff salaries and benefits, debt service for facilities, scholarships to student-athletes, supplies and expenses, and gender equity initiatives. About 49 percent of the subsidy relates to 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 2023-24 is set at \$6,528,956. Revenues, totaling \$8,799,389 received from ticket sales, game guarantees, fundraising, and other external sources support the additional operating needs of the athletic programs. The 2023-24 fiscal year expenditure budget totals \$26,425,582.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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		
ATHLETIC DIRECTOR	25507/55000	-	-	295,800	40,000	71,821	407,621	-	55,000	-	462,621	-	(462,621)
GENERAL FM & EQUIPMENT	55001	-	-	152,920	31,322	61,410	245,652	-	525,000	-	770,652	-	(770,652)
NCAA PAYMENTS	55002	1,112,879	-	-	-	-	-	-	-	-	-	-	1,112,879
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	2,060,052	-	2,060,052	-	(2,060,052)
STUDENT-ATHLETE SERVICES	55005	-	-	174,071	103,992	72,310	350,373	-	100,000	-	450,373	-	(450,373)
HALL OF FAME	55006	-	-	-	-	-	-	-	13,000	-	13,000	-	(13,000)
IMG REVENUE	55007	300,000	-	-	-	-	-	-	5,000	-	5,000	-	295,000
COMPLIANCE	55008	-	-	123,420	16,322	40,448	180,190	-	50,000	-	230,190	-	(230,190)
ATHLETIC COMMUNICATIONS	55009	-	-	169,045	102,649	69,308	341,002	-	50,000	-	391,002	-	(391,002)
MID AMERICAN CONFERENCE	55010	1,783,500	-	-	-	-	-	-	289,000	-	289,000	-	1,494,500
ATHLETIC SPECIAL EVENTS	55015	25,000	-	-	10,000	-	10,000	-	-	-	10,000	-	15,000
ATHLETICS-GENERAL	55020	160,000	-	405,750	286,811	161,673	854,234	-	197,678	-	1,051,912	11,097,237	10,205,325
ATHLETIC TICKET TRADE	55023	700,740	-	-	68,812	-	68,812	-	101,737	-	170,549	-	530,191
OUTBOUND TICKETS	55024	-	-	-	-	-	-	-	25,000	-	25,000	-	(25,000)
EQUIPMENT & LOCKER ROOM	55035	15,000	-	55,559	7,000	26,789	89,348	-	13,000	-	102,348	-	(87,348)
MULTIMEDIA	55049	-	-	-	181,878	-	181,878	-	120,000	-	301,878	-	(301,878)
SPORTS MEDICINE	55050	70,000	-	438,000	167,098	165,191	770,289	-	235,000	-	1,005,289	-	(935,289)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	248,700	-	248,700	-	(248,700)
MARKETING	55053	-	-	41,820	31,322	16,136	89,278	-	60,000	-	149,278	-	(149,278)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	50,000	-	50,000	-	(50,000)
STRENGTH & COND. PROGRAM	55057	-	121,879	164,713	18,322	107,602	412,516	-	60,000	-	472,516	-	(472,516)
PEP BAND	55059	-	-	-	11,000	-	11,000	-	-	-	11,000	-	(11,000)
CHEERLEADERS	55060	45,000	-	-	10,000	-	10,000	-	45,000	-	55,000	-	(10,000)
DANCE TEAM	55065	52,000	-	-	10,000	-	10,000	-	52,000	-	62,000	-	(10,000)
FOOTBALL PREMIUM	55067	-	-	-	-	-	-	-	67,000	-	67,000	-	(67,000)
CHIPPEWA CLUB	55070	1,160,270	-	115,000	126,058	42,987	284,045	-	80,000	-	364,045	-	796,225
GAME GUARANTEES	55071	3,375,000	-	-	-	-	-	-	365,000	-	365,000	-	3,010,000
FOOTBALL	55075	-	1,073,922	589,355	488,906	554,938	2,707,121	-	1,400,000	-	4,107,121	-	(4,107,121)
MEN'S BASKETBALL	55081	-	311,615	331,296	107,433	198,750	949,094	-	400,000	-	1,349,094	-	(1,349,094)
BASEBALL	55082	-	303,852	-	80,830	82,443	467,125	-	207,000	-	674,125	-	(674,125)
MENS TRACK & CROSS CO	55083	-	48,326	-	-	19,258	67,584	-	5,000	-	72,584	-	(72,584)
MENS GOLF	55084	-	72,892	-	-	15,367	88,259	-	110,000	-	198,259	-	(198,259)
WRESTLING	55085	-	184,310	-	25,000	63,265	272,575	-	125,000	-	397,575	-	(397,575)
WOMEN'S BASKETBALL	55091	-	220,000	258,825	107,001	146,103	731,929	-	375,000	-	1,106,929	-	(1,106,929)
WOMEN'S SOCCER	55092	-	125,849	-	14,633	51,502	191,984	-	120,000	-	311,984	-	(311,984)
FIELD HOCKEY	55093	-	108,824	-	13,033	36,020	157,877	-	110,000	-	267,877	-	(267,877)
GYMNASTICS	55094	-	181,979	-	-	72,023	254,002	-	112,500	-	366,502	-	(366,502)
WOMEN'S GOLF	55095	-	66,381	-	-	20,825	87,206	-	110,000	-	197,206	-	(197,206)
WOMEN'S LACROSSE	55096	-	111,381	-	14,633	37,709	163,723	-	120,000	-	283,723	-	(283,723)
WOMENS TRACK & CROSS CO	55097	-	189,320	-	-	89,442	278,762	-	175,000	-	453,762	-	(453,762)
VOLLEYBALL	55098	-	210,216	-	45,834	71,082	327,132	-	125,000	-	452,132	-	(452,132)
SOFTBALL	55099	-	191,866	-	-	54,982	246,848	-	175,000	-	421,848	-	(421,848)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	6,528,956	-	6,528,956	6,528,956	-
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	37,500	-	37,500	-	(37,500)
GRAND TOTAL		8,799,389	3,522,612	3,315,574	2,119,889	2,349,384	11,307,459	-	15,118,123	-	26,425,582	17,626,193	-

General Fund Support	2023-2024
Faculty Salaries	3,345,623
Staff Salaries	3,311,200
Regular Faculty Benefits	1,443,437
FT Faculty & Staff Benefits	436,925
Supplies & Equipment	500,000
Debt Service	2,060,052
Scholarships	6,528,956
	17,626,193

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
2023-2024 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	667,120	489,000	959,806	368,622	708,784	2,526,212	-	276,579	-	2,802,791	2,135,671	-
NEW CLINIC OPERATIONS	1518200000	250,907	-	223,620	-	81,919	305,539	-	32,915	-	338,454	87,547	-
GRAND TOTAL		918,027	489,000	1,183,426	368,622	790,703	2,831,751	-	309,494	-	3,141,245	2,223,218	-

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2023-24 expenditure budget totals \$6,491,014 as compared to \$6,971,988 in 2022-23. WCMU expects to generate \$5,277,718 in revenue and receives \$1,213,296 in general fund support. These figures include the utilization of federal funding from the American Rescue Plan act 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 6 percent decrease compared to the 2022-23 operating budget.

**CENTRAL MICHIGAN UNIVERSITY
2023-2024 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	-	-	-	-	-	-	-	-	-	-	-	608,984	608,984
MISCELLANEOUS	43305/43313	18,000	-	-	-	-	-	-	-	-	-	-	-	18,000
TOWER RENT	43313	68,470	-	-	-	-	-	-	-	-	-	-	-	68,470
CONTRIBUTIONS	9300011	1,406,000	-	-	-	-	-	-	-	-	-	-	-	1,406,000
MANAGEMENT & GENERAL	43350	-	-	128,948	51,433	36,407	216,788	-	88,000	-	304,788	-	-	(304,788)
FUNDRAISING	43351	-	-	75,305	88,079	36,306	199,690	-	170,000	-	369,690	-	-	(369,690)
BROADCASTING	43352	-	-	207,113	13,000	78,325	298,438	-	347,042	-	645,480	-	-	(645,480)
PROGRAMMING	43353	-	-	214,696	80,393	110,218	405,307	-	530,000	-	935,307	-	-	(935,307)
PROGRAM INFORMATION	43354	-	-	31,966	32,736	12,131	76,833	-	64,000	-	140,833	-	-	(140,833)
AMERICAN RESCUE PLAN ACT	63023	100,000	-	-	-	-	-	-	100,000	-	100,000	-	-	-
CORP FOR PUBLIC BROADCASTING	69015	294,644	-	-	-	-	-	-	-	-	-	-	-	294,644
TOTAL RADIO		1,887,114	-	658,028	265,641	273,387	1,197,056	-	1,299,042	-	2,496,098	608,984	-	-
TELEVISION														
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	604,312	604,312
MISCELLANEOUS	43205/43213	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
TOWER RENT	43213	296,610	-	-	-	-	-	-	-	-	-	-	-	296,610
CONTRIBUTIONS	9300010	1,644,000	-	-	-	-	-	-	-	-	-	-	-	1,644,000
MANAGEMENT & GENERAL	43250	-	-	108,732	102,519	26,457	237,708	-	141,000	-	378,708	-	-	(378,708)
FUNDRAISING	43251	-	-	140,319	121,147	67,629	329,095	-	340,000	-	669,095	-	-	(669,095)
BROADCASTING	43252	-	-	321,319	20,000	123,958	465,277	-	410,000	-	875,277	-	-	(875,277)
PROGRAMMING	43253	-	-	303,935	1,200	135,551	440,686	-	1,035,428	-	1,476,114	-	-	(1,476,114)
PROGRAM INFORMATION & OUTREACH	43254	-	-	59,365	60,796	22,531	142,692	-	100,000	-	242,692	-	-	(242,692)
OUTREACH	43255	-	-	67,300	-	22,312	89,612	-	5,300	-	94,912	-	-	(94,912)
CPB CARES ACT		-	-	-	-	-	-	-	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	63023	258,118	-	-	-	-	-	-	258,118	-	258,118	-	-	-
CORP FOR PUBLIC BROADCASTING	69005	1,181,876	-	-	-	-	-	-	-	-	-	-	-	1,181,876
TOTAL TELEVISION		3,390,604	-	1,000,970	305,662	398,438	1,705,070	-	2,289,846	-	3,994,916	604,312	-	-
GRAND TOTAL		5,277,718	-	1,658,998	571,303	671,825	2,902,126	-	3,588,888	-	6,491,014	1,213,296	-	-

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 2023-24 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
2023-2024 NON-GENERAL FUND BUDGET
TICKETS 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				
TICKETS CENTRAL & EVENTS CENTER OPERATIONS														
TICKETS 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 2023-24 University Recreation budget includes general fund support of \$1,053,745. 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
2023-2024 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	206,024	47,297	632,365	166,096	314,011	1,159,769	-	100,000	-	1,259,769	1,053,745	-	
GRAND TOTAL		206,024	47,297	632,365	166,096	314,011	1,159,769	-	100,000	-	1,259,769	1,053,745	-	

SPECIFIC 2023-2024 REVENUE AND EXPENDITURE ITEMS TOTALING \$1,000,000 OR MORE OF CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2023-2024 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$3,000,000	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, vision, long-term disability, and life , stop loss, FSA, HSA, EAP, and wellness 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	24466/24470/26371	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	24474/24475	4,000,000	Annual maintenance costs for hardware, software and membership fees.
10) Software/Hardware/Project Purchases	24474/24475/26371	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	956,424	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) EAB Partnership	Various	1,300,000	EAB consulting services agreement
15) Physician Adjuster Payments	Various	22,715,528	Enhanced Medicaid payments to CMED affiliate provider groups.
16) State of Michigan - IGT	Various	7,852,580	Local match payments to the State of Michigan in association with physician adjuster payments.
17) University Pediatricians	Various	8,660,699	Enhanced Medicaid payments to CMED affiliate provider group.
18) State of Michigan (UP) - IGT	Various	4,174,268	Local match payments to the State of Michigan in association with UP physician adjuster payments.
19) Covenant Reimbursements	Various	3,000,000	Reimbursements for overhead paid by Covenant Health System to CMU.
20) University Pediatricians Reimbursements	Various	8,000,000	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
21) State of Michigan - Medicaid Payments	Various	39,708,816	Inter-governmental (pass-through) transfers (from State to CMU) for enhanced Medicaid payments.
22) Game Guarantee - Football	55071	1,750,000	Revenue from football game against Michigan State University.
23) Game Guarantee - Football	55071	1,200,000	Revenue from football game against Notre Dame University.
24) Conference Distribution	55010	1,580,000	Mid-American Conference
TOTAL		<u>\$165,528,315</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	53100	11,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
TOTAL		<u>\$25,500,000</u>	

MULTI-YEAR CONTRACTS 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 supplier approach for bidding purposes is still in effect.
2) Natural Gas Purchase	50175	4,045,413	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>\$23,445,377</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2023-24
<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	2023-24
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	1,615,000
CAMPUS	ANNUAL - CIVIL WORKS	1,205,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	835,000
CAMPUS	ANNUAL - SAFETY IMPROVEMENTS	25,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	2,020,000
	TOTAL DEFERRED MAINTENANCE	\$ 5,700,000