



OPERATING BUDGET 2024-2025



CENTRAL
MICHIGAN UNIVERSITY

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University 2024-25 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 \$443,298,956 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2024-25.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	WCMU PUBLIC MEDIA	CMU CONNECT	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TICKET CENTRAL & EVENTS CENTER OPERATIONS	TOTAL
REVENUES												
TUITION, ROOM, & BOARD	221,740,499	-	-	47,659,545	-	-	-	-	-	-	-	269,400,044
STATE APPROPRIATIONS	97,695,600	-	-	-	-	-	-	-	-	-	-	97,695,600
DEPARTMENTAL REVENUE	29,638,035	-	2,005,000	14,223,411	7,066,251	359,169	-	1,027,751	580,000	184,859	7,500	55,091,976
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,530,000	-	4,905,747	9,545,606	-	-	-	-	15,981,353
TOTAL REVENUES	351,874,134	-	2,005,000	64,012,956	7,066,251	5,264,916	9,545,606	1,027,751	580,000	184,859	7,500	441,568,973
EXPENDITURES												
FACULTY & STAFF SALARIES	153,684,545	1,348,235	225,791	4,699,718	7,359,472	1,667,531	154,469	1,490,544	305,868	599,865	-	171,536,038
OTHER COMPENSATION	13,863,498	587,201	180,000	3,629,336	1,767,332	630,591	180,063	279,720	170,000	216,800	-	21,504,541
BENEFITS	57,243,565	525,599	124,397	2,127,279	2,457,874	662,678	63,614	708,047	116,590	289,739	-	64,319,382
COST OF GOODS SOLD	-	-	-	11,515,864	-	-	-	-	-	-	-	11,515,864
SUPPLIES, EQUIPMENT, & OVERHEAD	106,198,240	8,429,818	611,812	18,800,352	13,553,446	3,481,710	8,849,471	268,781	237,542	110,000	77,834	160,619,006
DEBT SERVICE	1,702,258	663,325	-	6,620,575	2,061,681	-	-	-	-	-	-	11,047,839
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	7,621,136	(11,554,178)	-	3,933,042	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	343,069,528	-	1,142,000	51,326,166	27,199,805	6,442,510	9,247,617	2,747,092	830,000	1,216,404	77,834	443,298,956
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(23,248,876)	-	-	-	20,133,554	1,177,594	-	585,849	250,000	1,031,545	70,334	-
OPERATING & CAPITAL RESERVE	-	-	-	(2,448,519)	-	-	-	-	-	-	-	(2,448,519)
GENERAL FUND	14,444,270	-	-	(8,617,671)	-	-	(297,989)	1,133,492	-	-	-	6,662,102
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(8,804,606)	-	(863,000)	(12,686,790)	20,133,554	1,177,594	(297,989)	1,719,341	250,000	1,031,545	70,334	1,729,983
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE			EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL					TOTAL EXPENSES
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	43,306,911	-	100,000	43,406,911	13,247,194	1,514,084	-	4,265,987	19,027,265	-	567,374	-	19,594,639	(23,812,272)	-
THE ARTS & MEDIA	18,108,144	-	117,065	18,225,209	7,640,184	1,359,758	85,220	3,259,438	12,344,600	-	1,541,798	-	13,886,398	(4,338,811)	-
EDUCATION & HUMAN SERVICES	36,867,541	-	152,848	37,020,389	9,280,461	2,041,812	195,591	3,553,102	15,070,966	-	525,685	-	15,596,651	(21,423,738)	-
HEALTH PROFESSIONS	32,007,721	-	397,700	32,405,421	11,466,645	2,137,605	21,952	4,911,849	18,538,051	-	1,877,046	-	20,415,097	(11,990,324)	-
LIBERAL ARTS & SOCIAL SCIENCES	36,350,044	-	36,200	36,386,244	13,407,908	1,319,798	636,546	4,981,028	20,345,280	-	1,279,064	-	21,624,344	(14,761,900)	-
MEDICINE	20,708,770	-	8,426,085	29,134,855	10,684,241	3,544,652	2,584,354	3,746,525	20,559,772	-	7,922,646	-	28,482,418	(652,437)	-
SCIENCE & ENGINEERING	33,314,957	-	282,500	33,597,457	16,699,752	2,530,778	561,394	6,925,724	26,717,648	-	885,173	-	27,602,821	(5,994,636)	-
ACADEMIC CENTERS SUBTOTAL	220,664,088	-	9,512,398	230,176,486	82,426,385	14,448,487	4,085,057	31,643,653	132,603,582	-	14,598,786	-	147,202,368	(82,974,118)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	221,682,503	-	9,512,518	231,195,021	83,015,842	14,607,711	4,253,388	31,999,589	133,876,530	-	14,766,065	-	148,642,595	(82,552,426)	-
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	1,494	-	38,000	39,494	53,500	6,641,522	255,560	2,585,133	9,535,715	-	1,305,236	-	10,840,951	10,801,457	-
INNOVATION & ONLINE LEARNING	19,296	-	521,500	540,796	-	2,761,729	110,485	966,127	3,838,341	-	723,893	-	4,562,234	4,021,438	-
CHARTER SCHOOLS	-	-	8,053,643	8,053,643	-	-	3,662,028	-	3,662,028	-	3,459,050	-	7,121,078	(932,565)	-
LIBRARY	37,206	-	9,000	46,206	1,021,899	1,586,846	270,055	960,150	3,838,950	-	3,299,443	-	7,138,393	7,092,187	-
RESEARCH & GRADUATE STUDIES	-	-	80,000	80,000	1,153,437	1,490,981	56,778	1,564,124	4,265,320	-	705,951	-	4,971,271	4,891,271	-
STUDENT RECRUITMENT & RETENTION	-	265,767	1,312,048	1,577,815	-	5,620,928	273,406	2,323,742	8,218,076	-	2,199,399	-	10,417,475	8,839,660	-
SCHOLARSHIPS & FINANCIAL AID	-	1,530,500	-	1,530,500	-	-	-	-	-	-	48,926,765	-	48,926,765	47,396,265	-
STUDENT AFFAIRS	-	-	-	-	443,152	1,812,649	88,338	869,527	3,213,666	-	1,277,154	-	4,490,820	4,490,820	-
FACILITIES MANAGEMENT	-	-	281,210	281,210	-	5,858,591	272,218	2,633,793	8,764,602	-	10,468,318	-	19,232,920	18,951,710	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,509,049	223,216	960,752	3,693,017	-	394,489	-	4,087,506	3,894,706	-
FINANCIAL SERVICES AND REPORTING	-	-	1,515,000	1,515,000	-	3,833,208	30,158	1,620,899	5,484,265	-	2,834,325	-	8,318,590	6,803,590	-
HUMAN RESOURCES	-	-	-	-	-	1,336,441	-	511,948	1,848,389	-	80,905	-	1,929,294	1,929,294	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	325,853	2,711	98,542	427,106	-	147,088	-	574,194	574,194	-
PRESIDENT'S OFFICE	-	-	988,645	988,645	-	13,321,178	1,010,494	4,667,458	18,999,130	-	12,243,103	-	31,242,233	30,253,588	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,751,770	41,618	1,025,677	3,819,065	-	1,492,800	-	5,311,865	5,311,865	-
CENTRAL ADMINISTRATION	-	95,899,333	9,933,671	105,833,004	1,809,901	1,728,358	3,313,045	4,456,104	11,307,408	-	13,967,657	(13,721)	25,261,344	(80,571,660)	-
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,348,235	587,201	525,599	2,461,035	-	(2,461,035)	-	-	-	-
SERVICE CENTERS SUBTOTAL	57,996	97,695,600	22,925,517	120,679,113	4,481,889	52,927,338	10,197,311	25,769,575	93,376,113	-	101,064,541	(13,721)	194,426,933	73,747,820	-
AUXILIARY CENTERS															
PARKING SERVICES	-	-	2,005,000	2,005,000	-	225,791	180,000	124,397	530,188	-	611,812	-	1,142,000	(863,000)	-
CMU CONNECT	-	-	9,545,606	9,545,606	-	154,469	180,063	63,614	398,146	-	8,849,471	-	9,247,617	(297,989)	-
RESIDENCES & AUXILIARY SERVICES	-	-	64,012,956	64,012,956	-	4,699,718	3,629,336	2,127,279	10,456,333	11,515,864	29,353,969	-	51,326,166	(12,686,790)	-
AUXILIARY CENTERS SUBTOTAL	-	-	75,563,562	75,563,562	-	5,079,978	3,989,399	2,315,290	11,384,667	11,515,864	38,815,252	-	61,715,783	(13,847,779)	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS	-	-	7,066,251	7,066,251	3,437,437	3,922,035	1,767,332	2,457,874	11,584,678	-	15,615,127	-	27,199,805	20,133,554	-
WCMU PUBLIC MEDIA	-	-	5,264,916	5,264,916	-	1,667,531	630,591	662,678	2,960,800	-	3,481,710	-	6,442,510	1,177,594	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,027,751	1,027,751	529,000	961,544	279,720	708,047	2,478,311	-	268,781	-	2,747,092	1,719,341	-
UNIVERSITY EVENTS	-	-	580,000	580,000	-	305,868	170,000	116,590	592,458	-	237,542	-	830,000	250,000	-
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	7,500	7,500	-	-	-	-	-	-	77,834	-	77,834	70,334	-
UNIVERSITY RECREATION	-	-	184,859	184,859	47,297	552,568	216,800	289,739	1,106,404	-	110,000	-	1,216,404	1,031,545	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	14,131,277	14,131,277	4,013,734	7,409,546	3,064,443	4,234,928	18,722,651	-	19,790,994	-	38,513,645	24,382,368	-
GRAND TOTALS	221,740,499	97,695,600	122,132,874	441,568,973	91,511,465	80,024,573	21,504,541	64,319,382	257,359,961	11,515,864	174,436,852	(13,721)	443,298,956	1,729,983	-

General Fund Budget

REVENUE

The \$366,318,404 budgeted revenue (including transfers in) for 2024-25 is a 2.73 percent increase over the 2023-24 budget (\$356,583,467). 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 1.29 percent increase in operational state appropriations from the prior year University budget. This results in a total appropriation for 2024-25 of \$97,771,900 including a portion specifically designated for the Saginaw Chippewa Tribal College. CMU anticipates transferring \$76,300 in the current fiscal year to the Saginaw Chippewa Tribal College. After this transfer, the university will receive \$97,695,600.

Tuition – General Fund

This budget reflects a modest increase in tuition and fees from the 2023-24 standard undergraduate, graduate, and doctoral tuition rates. Tuition rates for incoming first-year undergraduate students – those with less than 56 credit hours – will increase 4.15 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 .39 percent increase in total semester credit hours from the original budget for 2023-24. The University's projection for the 2023-24 original budget was 353,091 credit hours. The actual 2023-24 credit hours were 361,631. The 2024-25 estimated revenue is based on projected credit hours of 354,480. Semester credit hours are beginning to stabilize but concerns remain with respect to demographic trends of anticipated 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 university does not anticipate any major fluctuation in the fall headcount.

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 hybrid budget model that will be implemented in multiple phases. The hybrid budget model provides greater transparency and granularity in cost allocation as well as a broader time horizon for out-year planning. The hybrid model also provides 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 approved expenditure budget based on recent spending trends and adjusted for enrollment changes. The deans in each college are ultimately responsible for determining how those 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 vary based on room types and the number of meals (as well as flex dollars). A standard room with an all-access meal plan costs \$12,178. This represents no increase from the same housing and meal plan in the prior year. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a standard residence hall, and chooses the all-access meal plan will see a 2.16 percent increase in the total cost of tuition and housing and dining costs from the prior year rates. It is important to note that many CMU students receive merit and need-based aid to offset a portion of their costs.

Other Revenue

Revenue is attributed to the unit that earns it. The FY 2024-25 other departmental revenue totals \$32,438,035. The prior year's other departmental revenue budget was \$35,913,457. The change in other revenue is largely derived from less fee revenue in academic colleges and less cost recovery revenue through the Office of Information Technology. Other revenue in the general fund includes course fees, non-course fees, and investment income.

Investment Income

For the 2024-25 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 2024-2025
Changes in Tuition and Residence Hall Rates**

Undergraduate Tuition Rate Schedule On Campus			
	2024-2025 Rate	2023-2024 Rate	Percent Change
Undergraduate - US Resident New Students admitted in Fall 2019 or after with less than 56 credit hours	\$477	\$458	4.15%
Undergraduate - International New Students admitted in Fall 2019 or after with less than 56 credit hours	\$850	\$825	3.03%
Undergraduate - US Resident Continuing Students	\$520	\$493	5.48%
Undergraduate - International Continuing Students	\$875	\$825	6.06%
Undergraduate - US Resident New Students admitted in Fall 2019 or after with 56 credit hours or more	\$525	\$498	5.42%
Undergraduate - International New Students admitted in Fall 2019 or after with 56 credit hours or more	\$900	\$875	2.86%

Residential Hall Rates				
	2024-2025	2023-2024	Amount Change	Percent Change
Standard room and an all-access meal plan	\$12,178	\$12,178	\$0	0.00%

Masters/Specialist & Doctoral Rates				
	2024-2025 Rate	2023-2024 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$793	\$758	\$35	4.62%
Doctoral - US Resident	\$895	\$858	\$37	4.31%
Masters/Specialist - International	\$1,000	\$957	\$43	4.49%
Doctoral - International	\$1,080	\$1,040	\$40	3.85%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2024-2025 Rate	2023-2024 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$ 15,480	\$ 14,790	\$690	4.67%

	2024-2025 Rate	2023-2024 Rate	Amount Change	Percent Change
Mandatory Fees	\$450	\$450	\$0	0.00%

EXPENDITURES

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

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

Several items will impact numerous functional expenditure categories in the 2024-25 fiscal year budgets:

1. Faculty and staff salaries in the general fund were budgeted at a figure that anticipates \$1.6M 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 2024-25 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,020.146
Soft Funded Positions	<u>139.744</u>
Total Staff	<u>1,159.890</u>

The number of budgeted general fund staff positions has decreased by 14.560 FTE, a 1.41 percent decrease from the 2023-24 budgeted level of 1,034.706 FTE. Soft funded positions increased by 1.62 FTE for an overall decrease of 12.940 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 2024-25 general fund budget includes 609 regular and medical faculty positions.

As of July, 28 new regular and medical faculty were hired to begin in 2024, and 30 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 570, a net decrease of 4 from the 2023-24 fiscal year and 13 from 2022-23. Fiscal year equated students (FYES) have been trending down from the 2020-21 levels. To maintain a consistent faculty/student ratio, the faculty full-time equivalent (FTE) has generally followed a similar trend.

Regular & Medical Faculty	2020-21	2021-22	2022-23	2023-24	2024-25
Total Positions	695	654	616	618	609
Filled Positions	637	602	583	574	570
Faculty Plan FTE	719.35	679.13	640.47	643.15	643.15
Total FYES – Fall	15,606	13,993	13,335	13,141*	12,949*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during 2023-24 was 909.56. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2023-24 faculty FTE increased 4.76 FTE over the 2022-23 FTE.

Faculty FTE	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Regular & Medical Faculty	730.47	714.01	685.42	652.50	642.46	638.57
Fixed-Term Faculty & Postdoctoral Researchers	358.05	329.90	269.41	262.21	262.34	270.99
Total Faculty FTE	1,088.52	1,043.91	954.83	914.71	904.80	909.56

CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS

ACCOUNT NAME	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC CENTERS																
BUSINESS ADMINISTRATION	43,306,911	-	100,000	43,406,911	13,247,194	1,514,084	-	4,265,987	19,027,265	-	567,374	-	19,594,639	(23,812,272)	-	
THE ARTS & MEDIA	18,108,144	-	117,065	18,225,209	7,640,184	1,359,758	85,220	3,259,438	12,344,600	-	1,541,798	-	13,886,398	(4,338,811)	-	
EDUCATION & HUMAN SERVICES	36,867,541	-	152,848	37,020,389	9,280,461	2,041,812	195,591	3,553,102	15,070,966	-	525,685	-	15,596,651	(21,423,738)	-	
HEALTH PROFESSIONS	32,007,721	-	397,700	32,405,421	11,466,645	2,137,605	21,952	4,911,849	18,538,051	-	1,877,046	-	20,415,097	(11,990,324)	-	
LIBERAL ARTS & SOCIAL SCIENCES	36,350,044	-	36,200	36,386,244	13,407,908	1,319,798	636,546	4,981,028	20,345,280	-	1,279,064	-	21,624,344	(14,761,900)	-	
MEDICINE	20,708,770	-	8,426,085	29,134,855	10,684,241	3,544,652	2,584,354	3,746,525	20,559,772	-	7,922,646	-	28,482,418	(652,437)	-	
SCIENCE & ENGINEERING	33,314,957	-	282,500	33,597,457	16,699,752	2,530,778	561,394	6,925,724	26,717,648	-	885,173	-	27,602,821	(5,994,636)	-	
ACADEMIC CENTERS SUBTOTAL	220,664,088	-	9,512,398	230,176,486	82,426,385	14,448,487	4,085,057	31,643,653	132,603,582	-	14,598,786	-	147,202,368	(82,974,118)	-	
QUASI-ACADEMIC CENTERS																
HONORS, FYE & NEUROSCIENCE	1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-	
QUASI-ACADEMIC CENTERS SUBTOTAL	1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-	
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	221,682,503	-	9,512,518	231,195,021	83,015,842	14,607,711	4,253,388	31,999,589	133,876,530	-	14,766,065	-	148,642,595	(82,552,426)	-	
SERVICE CENTERS																
ACADEMIC AFFAIRS & ADMINISTRATION	1,494	-	38,000	39,494	53,500	6,641,522	255,560	2,585,133	9,535,715	-	1,305,236	-	10,840,951	10,801,457	-	
INNOVATION & ONLINE LEARNING	19,296	-	521,500	540,796	-	2,761,729	110,485	966,127	3,838,341	-	723,893	-	4,562,234	4,021,438	-	
CHARTER SCHOOLS	-	-	8,053,643	8,053,643	-	-	3,662,028	-	3,662,028	-	3,459,050	-	7,121,078	(932,565)	-	
LIBRARY	37,206	-	9,000	46,206	1,021,899	1,586,846	270,055	960,150	3,838,950	-	3,299,443	-	7,138,393	7,092,187	-	
RESEARCH & GRADUATE STUDIES	-	-	80,000	80,000	1,153,437	1,490,981	56,778	1,564,124	4,265,320	-	705,951	-	4,971,271	4,891,271	-	
STUDENT RECRUITMENT & RETENTION	-	265,767	1,312,048	1,577,815	-	5,620,928	273,406	2,323,742	8,218,076	-	2,199,399	-	10,417,475	8,839,660	-	
SCHOLARSHIPS & FINANCIAL AID	-	1,530,500	-	1,530,500	-	-	-	-	-	-	48,926,765	-	48,926,765	47,396,265	-	
STUDENT AFFAIRS	-	-	-	-	443,152	1,812,649	88,338	869,527	3,213,666	-	1,277,154	-	4,490,820	4,490,820	-	
FACILITIES MANAGEMENT	-	-	281,210	281,210	-	5,858,591	272,218	2,633,793	8,764,602	-	10,468,318	-	19,232,920	18,951,710	-	
FINANCE & ADMINISTRATIVE SERVICES	-	-	192,800	192,800	-	2,509,049	223,216	960,752	3,693,017	-	394,489	-	4,087,506	3,894,706	-	
FINANCIAL SERVICES AND REPORTING	-	-	1,515,000	1,515,000	-	3,833,208	30,158	1,620,899	5,484,265	-	2,834,325	-	8,318,590	6,803,590	-	
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	325,853	2,711	98,542	427,106	-	147,088	-	574,194	574,194	-	
HUMAN RESOURCES	-	-	-	-	-	1,336,441	-	511,948	1,848,389	-	80,905	-	1,929,294	1,929,294	-	
PRESIDENT'S OFFICE	-	-	988,645	988,645	-	13,321,178	1,010,494	4,667,458	18,999,130	-	12,243,103	-	31,242,233	30,253,588	-	
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,751,770	41,618	1,025,677	3,819,065	-	1,492,800	-	5,311,865	5,311,865	-	
CENTRAL ADMINISTRATION	-	95,899,333	9,933,671	105,833,004	1,809,901	1,728,358	3,313,045	4,456,104	11,307,408	-	13,967,657	(13,721)	25,261,344	(80,571,660)	-	
SERVICE CENTERS SUBTOTAL	57,996	97,695,600	22,925,517	120,679,113	4,481,889	51,579,103	9,610,110	25,243,976	90,915,078	-	103,525,576	(13,721)	194,426,933	73,747,820	-	
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	20,133,554	-	20,133,554	20,133,554	-	
WCMU PUBLIC MEDIA SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,177,594	-	1,177,594	1,177,594	-	
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	585,849	-	585,849	585,849	-	
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-	
TICKET CENTRAL & EVENTS CENTER OPERATIONS	-	-	-	-	-	-	-	-	-	-	70,334	-	70,334	70,334	-	
UNIVERSITY RECREATION SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,031,545	-	1,031,545	1,031,545	-	
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	23,248,876	-	23,248,876	23,248,876	-	
GENERAL FUND TOTAL	221,740,499	97,695,600	32,438,035	351,874,134	87,497,731	66,186,814	13,863,498	57,243,565	224,791,608	-	141,540,517	(13,721)	366,318,404	14,444,270	-	

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
ACADEMIC DIVISION																
ACADEMIC CENTERS																
<u>BUSINESS ADMINISTRATION</u>																
ACCOUNTING	21200	2,122,055	-	-	2,122,055	1,744,619	41,579	-	481,663	2,267,861	-	15,000	-	2,282,861	160,806	-
ECONOMICS	21210	1,800,191	-	-	1,800,191	1,138,182	43,722	-	389,133	1,571,037	-	15,000	-	1,586,037	(214,154)	-
ENTREPRENEURSHIP DEPARTMENT	21211	548,106	-	-	548,106	530,951	36,400	-	162,846	730,197	-	10,000	-	740,197	192,091	-
BUSINESS TUITION REVENUE	21212	4,513,440	-	45,000	4,558,440	516,549	-	-	162,296	678,845	-	-	-	678,845	(3,879,595)	-
MBA TUITION REVENUE	21213	1,384,670	-	-	1,384,670	213,818	-	-	49,187	263,005	-	-	-	263,005	(1,121,665)	-
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	54,637	-	18,444	73,081	-	5,000	-	78,081	78,081	-
BUSINESS INFO SYSTEMS	21230	9,623,125	-	25,000	9,648,125	2,661,340	92,980	-	864,780	3,619,100	-	15,000	-	3,634,100	(6,014,025)	-
MANAGEMENT	21240	2,000,605	-	-	2,000,605	1,833,474	46,800	-	539,773	2,420,047	-	15,000	-	2,435,047	434,442	-
MARKETING, HOSPITALITY & LOGISTICS	21250	2,544,286	-	-	2,544,286	1,729,106	38,750	-	539,844	2,307,700	-	15,000	-	2,322,700	(221,586)	-
FINANCE & LAW	21280	2,319,691	-	-	2,319,691	1,590,007	37,482	-	490,514	2,118,003	-	15,000	-	2,133,003	(186,688)	-
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	155,118	-	64,388	219,506	-	50,000	-	269,506	269,506	-
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	-	907,240	-	239,951	1,147,191	-	25,000	-	1,172,191	1,172,191
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	-	-	-	-	-	-	332,374	-	332,374	-
STUDENT SERVICES - CBA	24634	-	-	-	-	-	59,376	-	29,732	89,108	-	5,000	-	94,108	94,108	-
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
OFFICE OF STUDENT ENGAGEMENT-CBA	25802	-	-	-	-	59,550	-	-	17,256	76,806	-	20,000	-	96,806	96,806	-
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACCOUNTING-I&O	31200	275,566	-	-	275,566	61,798	-	-	19,965	81,763	-	-	-	81,763	(193,803)	-
ECONOMICS-I&O	31210	316,960	-	-	316,960	-	-	-	-	-	-	-	-	-	(316,960)	-
ENTREPRENEURSHIP-I&O	31211	1,101,643	-	-	1,101,643	134,553	-	-	29,000	163,553	-	-	-	163,553	(938,090)	-
BUSINESS-I&O	31212	2,331,055	-	15,000	2,346,055	201,112	-	-	41,000	242,112	-	-	-	242,112	(2,103,943)	-
MBA-I&O	31213	4,629,910	-	-	4,629,910	48,000	-	-	2,815	50,815	-	-	-	50,815	(4,579,095)	-
BUSINESS INFO SYSTEMS-I&O	31230	3,887,983	-	15,000	3,902,983	482,274	-	-	69,000	551,274	-	-	-	551,274	(3,351,709)	-
MANAGEMENT-I&O	31240	2,077,872	-	-	2,077,872	129,326	-	-	32,000	161,326	-	-	-	161,326	(1,916,546)	-
MARKETING, HOSPITALITY & LOGISTICS-I&O	31250	1,043,412	-	-	1,043,412	91,425	-	-	6,900	98,325	-	-	-	98,325	(945,087)	-
FINANCE & LAW-I&O	31280	786,341	-	-	786,341	81,110	-	-	15,500	96,610	-	-	-	96,610	(689,731)	-
BUSINESS ADMINISTRATION SUBTOTAL		43,306,911	-	100,000	43,406,911	13,247,194	1,514,084	-	4,265,987	19,027,265	-	567,374	-	19,594,639	(23,812,272)	-
<u>THE ARTS & MEDIA</u>																
ART & DESIGN	21602	3,079,127	-	59,000	3,138,127	1,291,515	147,713	12,050	500,946	1,952,224	-	96,222	-	2,048,446	(1,089,681)	-
SCHOOL OF COMMUNICATION, JOURNALISM & MEDIA	21603	7,058,589	-	18,500	7,077,089	2,711,368	214,244	7,500	1,114,364	4,047,476	-	158,698	-	4,206,174	(2,870,915)	-
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	3,075,184	-	39,165	3,114,349	2,645,188	241,806	26,670	1,001,114	3,914,778	-	80,595	-	3,995,373	881,024	-
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	22,200	-	22,200	22,200	-
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	2,127,103	-	400	2,127,503	774,663	196,416	21,000	397,982	1,390,061	-	46,900	-	1,436,961	(690,542)	-
CAM DEVELOPMENT	24666	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
CAM - DEAN	24667	-	-	-	-	-	559,579	2,500	217,740	779,819	-	71,843	-	851,662	851,662	-
CAM PROGRAM	24668	-	-	-	-	-	-	1,200	-	1,200	-	424,340	-	425,540	425,540	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES
THEATRE AND DANCE GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-
COMMUNICATION - GRANT IN AID	28207	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ART-I&O	31602	427,693	-	-	427,693	36,300	-	-	2,772	39,072	-	-	-	39,072	(388,621)	-
SCHOOL OF COMMUNICATION, JOURNALISM & MEDIA-I&O	31603	1,912,890	-	-	1,912,890	154,200	-	-	20,244	174,444	-	-	-	174,444	(1,738,446)	-
MULTIMEDIA DESIGN-I&O	31622	23,309	-	-	23,309	3,100	-	-	640	3,740	-	-	-	3,740	(19,569)	-
MUSIC-I&O	31647	404,249	-	-	404,249	23,850	-	-	3,636	27,486	-	-	-	27,486	(376,763)	-
THE ARTS & MEDIA SUBTOTAL		18,108,144	-	117,065	18,225,209	7,640,184	1,359,758	85,220	3,259,438	12,344,600	-	1,541,798	-	13,886,398	(4,338,811)	-
EDUCATION & HUMAN SERVICES																
POSITION CONTROL - EHS	26562	-	-	-	-	(65,579)	(59,983)	-	(51,733)	(177,295)	-	-	-	(177,295)	(177,295)	-
TEACHER AND SPECIAL EDUCATION	21300	5,508,566	-	41,710	5,550,276	3,080,375	42,494	19,692	1,071,907	4,214,468	-	63,364	-	4,277,832	(1,272,444)	-
COUNSELING, ED LEADERSHIP & HIGHER ED	21350	487,591	-	29,660	517,251	1,351,430	100,162	-	555,021	2,006,613	-	40,567	-	2,047,180	1,529,929	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,220,245	-	12,660	3,232,905	1,202,685	67,399	-	470,492	1,740,576	-	25,087	-	1,765,663	(1,467,242)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,713,496	-	33,395	1,746,891	1,124,153	110,272	-	441,546	1,675,971	-	20,954	-	1,696,925	(49,966)	-
REC PARKS & LEISURE SERV	21391	2,394,962	-	5,753	2,400,715	633,173	100,622	-	267,814	1,001,609	-	35,236	-	1,036,845	(1,363,870)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	1,415,589	-	-	1,415,589	222,456	100,880	72,099	154,934	550,369	-	8,156	-	558,525	(857,064)	-
MA IN EDUCATION PROGRAM ADMINISTRATION	24632	-	-	-	-	-	-	9,000	-	9,000	-	-	-	9,000	9,000	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	702,933	-	237,790	940,723	-	15,450	-	956,173	956,173	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	75,300	-	75,300	-	200,000	-	275,300	275,300	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	44,100	-	44,100	44,100	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	338,621	-	141,670	480,291	-	-	-	480,291	480,291	-
OFFICE OF EDUCATOR PREPARATION PROGRAMS	24755	-	-	-	-	-	538,412	3,000	172,740	714,152	-	54,771	-	768,923	768,923	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
TEACHER AND SPECIAL EDUCATION-I&O	31300	5,321,265	-	900	5,322,165	436,772	-	4,000	34,942	475,714	-	-	-	475,714	(4,846,451)	-
COUNSELING, ED LEADERSHIP & HIGHER ED-I&O	31350	8,001,720	-	-	8,001,720	399,736	-	2,500	15,989	418,225	-	-	-	418,225	(7,583,495)	-
HUMAN DEVELOPMT & FAMILY STUDIES-I&O	31360	3,087,331	-	16,350	3,103,681	398,158	-	2,500	23,889	424,547	-	-	-	424,547	(2,679,134)	-
DEPT OF FASHION, INTERIOR DES & MERCH-I&O	31365	1,545,724	-	12,420	1,558,144	138,367	-	2,500	6,918	147,785	-	7,000	-	154,785	(1,403,359)	-
REC PARKS & LEISURE SERV-I&O	31391	687,640	-	-	687,640	50,203	-	2,500	3,012	55,715	-	-	-	55,715	(631,925)	-
MASTER OF SCIENCE IN ADMINISTRATION-I&O	31392	3,483,412	-	-	3,483,412	308,532	-	2,500	6,171	317,203	-	1,000	-	318,203	(3,165,209)	-
EDUCATION & HUMAN SERVICES SUBTOTAL		36,867,541	-	152,848	37,020,389	9,280,461	2,041,812	195,591	3,553,102	15,070,966	-	525,685	-	15,596,651	(21,423,738)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	5,145,102	-	41,300	5,186,402	2,557,016	65,000	-	1,057,173	3,679,189	-	41,300	-	3,720,489	(1,465,913)	-
ATHLETIC TRAINING PROGRAM	21820	574,464	-	12,000	586,464	589,998	39,229	-	211,007	840,234	-	12,000	-	852,234	265,770	-
PHYSICIAN'S ASSISTANT	21830	4,909,634	-	143,800	5,053,434	1,280,046	169,721	-	512,989	1,962,756	-	143,800	-	2,106,556	(2,946,878)	-
PHYSICAL THERAPY DEPARTMENT	21840	5,474,899	-	89,900	5,564,799	1,610,310	73,466	-	629,880	2,313,656	-	89,900	-	2,403,556	(3,161,243)	-
NUTRITION & DIETETICS PROGRAM	21845	939,485	-	10,000	949,485	640,098	34,320	-	198,534	872,952	-	10,000	-	882,952	(66,533)	-
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	362,506	-	-	362,506	71,344	-	-	11,570	82,914	-	-	-	82,914	(279,592)	-
PHYSICAL ED & SPORT	21880	3,428,100	-	13,000	3,441,100	1,142,982	50,919	-	444,065	1,637,966	-	13,000	-	1,650,966	(1,790,134)	-
COMMUNICATION SCIENCES & DISORDERS	21890	5,123,523	-	53,200	5,176,723	1,906,005	673,174	21,952	1,020,728	3,621,859	-	53,200	-	3,675,059	(1,501,664)	-
CHP CARLS CENTER	23030	-	-	-	-	-	127,255	-	52,245	179,500	-	-	-	179,500	179,500	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	585,004	-	182,950	767,954	-	-	-	767,954	767,954	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	52,084	-	17,947	70,031	-	1,301,155	-	1,371,186	1,371,186	-
CHP CENTER FOR INTEGRATED HEALTH STUDIES	24690	-	-	500	500	-	109,959	-	41,089	151,048	-	500	-	151,548	151,048	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	34,000	34,000	-	120,970	-	62,313	183,283	-	34,000	-	217,283	183,283	-
BACHELOR OF SCIENCE IN NURSING	24783	-	-	-	-	167,600	-	-	39,209	206,809	-	178,191	-	385,000	385,000	-
CHP ONLINE COURSE DEVELOP/REVISION PROJ	30112	-	-	-	-	45,000	-	-	9,743	54,743	-	-	-	54,743	54,743	-
SCHOOL OF HEALTH SCIENCES-I&O	31810	3,162,442	-	-	3,162,442	294,997	-	-	69,187	364,184	-	-	-	364,184	(2,798,258)	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES	
ATHLETIC TRAINING-I&O	31820	60,225	-	-	60,225	-	-	-	-	-	-	-	-	-	-	(60,225)	-
RN TO BSN NURSING PROGRAM-I&O	31825	213,919	-	-	213,919	174,441	-	-	50,144	224,585	-	-	-	-	224,585	10,666	-
NUTRITION & DIETETICS PROGRAM-I&O	31845	781,382	-	-	781,382	31,926	-	-	2,172	34,098	-	-	-	-	34,098	(747,284)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-I&O	31850	881,356	-	-	881,356	880,007	36,504	-	286,301	1,202,812	-	-	-	-	1,202,812	321,456	-
PHYSICAL ED & SPORT-I&O	31880	503,912	-	-	503,912	53,975	-	-	10,566	64,541	-	-	-	-	64,541	(439,371)	-
COMMUNICATION SCIENCES & DISORDERS-I&O	31890	446,772	-	-	446,772	20,900	-	-	2,037	22,937	-	-	-	-	22,937	(423,835)	-
HEALTH PROFESSIONS SUBTOTAL		32,007,721	-	397,700	32,405,421	11,466,645	2,137,605	21,952	4,911,849	18,538,051	-	1,877,046	-	20,415,097	(11,990,324)	-	
LIBERAL ARTS & SOCIAL SCIENCES																	
POSITION CONTROL - CLASS	26563	-	-	-	-	(78,585)	(26,930)	-	(42,190)	(147,705)	-	-	-	-	(147,705)	(147,705)	-
CLASS NON-DEPARTMENTAL	21714	48,177	-	-	48,177	-	-	4,650	-	4,650	-	-	-	-	4,650	(43,527)	-
ENGLISH	21715	5,926,860	-	-	5,926,860	2,748,600	72,259	-	953,759	3,774,618	-	52,665	-	-	3,827,283	(2,099,577)	-
WRITING CENTER	21717	-	-	-	-	45,058	46,875	78,950	25,763	196,646	-	2,500	-	-	199,146	199,146	-
PSYCHOLOGY	21720	4,134,441	-	13,500	4,147,941	2,865,862	148,969	-	1,078,550	4,093,381	-	65,930	-	-	4,159,311	11,370	-
MUSEUM STUDIES	21730	130,926	-	-	130,926	-	17,940	-	7,276	25,216	-	2,500	-	-	27,716	(103,210)	-
HISTORY, WORLD LANGUAGES AND CULTURES	21735	3,680,718	-	-	3,680,718	2,458,295	82,555	-	870,902	3,411,752	-	35,705	-	-	3,447,457	(233,261)	-
MILITARY SCIENCE	21745	141,698	-	-	141,698	-	40,144	-	23,087	63,231	-	11,000	-	-	74,231	(67,467)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	14,700	-	-	14,700	14,700	-
SCHOOL OF POLITICS, SOCIETY, JUSTICE & PUBLIC SERVICE	21750	4,441,353	-	5,000	4,446,353	2,186,317	82,929	-	772,312	3,041,558	-	34,130	-	-	3,075,688	(1,370,665)	-
PHILOSOPHY, ANTHROPOLOGY & RELIGION	21755	3,503,794	-	14,000	3,517,794	1,709,698	41,995	15,500	588,582	2,355,775	-	34,370	-	-	2,390,145	(1,127,649)	-
WOMEN AND GENDER STUDIES	21770	459,243	-	-	459,243	20,354	-	-	9,091	29,445	-	1,000	-	-	30,445	(428,798)	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	19,151	142,174	75,957	75,825	313,107	-	17,000	-	-	330,107	330,107	-
CLASS - DEAN	24677	-	-	-	-	-	670,888	-	247,199	918,087	-	25,000	-	-	943,087	943,087	-
CLASS PROGRAMS	24678	-	-	-	-	67,443	-	451,279	22,116	540,838	-	973,564	-	-	1,514,402	1,514,402	-
SOCIAL WORK	24734	-	-	-	-	-	-	10,210	-	10,210	-	9,000	-	-	19,210	19,210	-
ENGLISH-I&O	31715	1,916,678	-	-	1,916,678	146,161	-	-	15,830	161,991	-	-	-	-	161,991	(1,754,687)	-
PSYCHOLOGY-I&O	31720	4,326,358	-	3,700	4,330,058	279,099	-	-	58,192	337,291	-	-	-	-	337,291	(3,992,767)	-
HISTORY-I&O	31735	1,226,883	-	-	1,226,883	60,327	-	-	56,501	116,828	-	-	-	-	116,828	(1,110,055)	-
POLITICAL SCIENCE & PUBLIC ADMIN-I&O	31750	3,821,510	-	-	3,821,510	441,376	-	-	107,266	548,642	-	-	-	-	548,642	(3,272,868)	-
PHL ANT & REL-I&O	31755	2,366,670	-	-	2,366,670	409,661	-	-	102,413	512,074	-	-	-	-	512,074	(1,854,596)	-
WOMEN & GENDER STUDIES-I&O	31770	224,735	-	-	224,735	29,091	-	-	8,554	37,645	-	-	-	-	37,645	(187,090)	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		36,350,044	-	36,200	36,386,244	13,407,908	1,319,798	636,546	4,981,028	20,345,280	-	1,279,064	-	21,624,344	(14,761,900)	-	
MEDICINE																	
DEAN-POSITION CONTROL	1000100001	20,708,770	-	8,426,085	29,134,855	10,684,241	3,544,652	2,584,354	3,746,525	20,559,772	-	7,922,646	-	-	28,482,418	(652,437)	-
MEDICINE SUBTOTAL		20,708,770	-	8,426,085	29,134,855	10,684,241	3,544,652	2,584,354	3,746,525	20,559,772	-	7,922,646	-	28,482,418	(652,437)	-	
SCIENCE & ENGINEERING																	
POSITION CONTROL - CSE	26565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BIOLOGY	21100	4,601,781	-	15,000	4,616,781	2,993,301	373,324	2,500	1,198,818	4,567,943	-	87,500	-	-	4,655,443	38,662	-
CMU BIOLOGICAL STATION	21101	-	-	150,000	150,000	57,947	113,837	80,000	61,951	313,735	-	90,000	-	-	403,735	253,735	-
CHEMISTRY	21104	3,292,916	-	22,000	3,314,916	1,565,385	274,265	20,000	660,531	2,520,181	-	150,000	-	-	2,670,181	(644,735)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES	21125	1,907,562	-	-	1,907,562	1,233,190	45,677	2,500	446,941	1,728,308	-	16,500	-	-	1,744,808	(162,754)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,406,339	-	5,000	1,411,339	1,043,218	32,760	15,000	364,368	1,455,346	-	40,000	-	-	1,495,346	84,007	-
EARTH & ECOSYSTEMS SCIENCE	21132	165,544	-	-	165,544	-	-	-	-	-	-	-	-	-	-	(165,544)	-
ENGINEERING & TECHNOLOGY	21137	3,050,850	-	38,000	3,088,850	2,522,970	180,549	-	977,500	3,681,019	-	80,000	-	-	3,761,019	672,169	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	18,850	61,070	30,000	34,788	144,708	-	550	-	-	145,258	145,258	-
MATHEMATICS	21140	5,381,154	-	28,000	5,409,154	2,403,080	45,011	-	935,225	3,383,316	-	20,000	-	-	3,403,316	(2,005,838)	-
COMPUTER SCIENCE	21141	4,289,185	-	-	4,289,185	1,749,247	38,646	3,500	573,007	2,364,400	-	22,000	-	-	2,386,400	(1,902,785)	-
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	32,225	-	-	21,336	53,561	-	500	-	-	54,061	54,061	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,543,575	-	4,000	1,547,575	1,137,985	33,513	-	471,222	1,642,720	-	8,000	-	1,650,720	103,145	-
PHYSICS	21149	2,118,767	-	8,000	2,126,767	1,340,260	143,769	-	524,040	2,008,069	-	39,000	-	2,047,069	(79,698)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	599,684	-	-	599,684	60,188	-	94,813	23,991	178,992	-	5,000	-	183,992	(415,692)	-
SCIENCE OF ADVANCED MATERIALS	21178	19,505	-	-	19,505	-	-	-	-	-	-	-	-	-	(19,505)	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	198,267	-	-	142,132	340,399	-	-	-	340,399	340,399	-
BIO VIVARIUM	22050	-	-	-	-	-	64,114	-	20,292	84,406	-	3,000	-	87,406	87,406	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	55,147	84,500	30,406	170,053	-	40,000	-	210,053	210,053	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	1,069,096	32,160	372,683	1,473,939	-	15,000	-	1,488,939	1,488,939	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	196,421	-	196,421	-	36,623	-	233,044	233,044	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	121,500	-	121,500	121,500	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
BIOLOGY-I&O	31100	541,540	-	-	541,540	68,974	-	-	13,898	82,872	-	-	-	82,872	(458,668)	-
CHEMISTRY-I&O	31104	118,950	-	-	118,950	4,650	-	-	937	5,587	-	-	-	5,587	(113,363)	-
GEOGRAPHY & ENVIRONMENTAL STUDIES-I&O	31125	1,121,281	-	-	1,121,281	91,100	-	-	18,357	109,457	-	-	-	109,457	(1,011,824)	-
EARTH & ATMOSPHERIC SCIENCES-I&O	31130	476,744	-	-	476,744	39,600	-	-	7,979	47,579	-	-	-	47,579	(429,165)	-
ENGINEERING & TECHNOLOGY-I&O	31137	405,381	-	-	405,381	37,939	-	-	7,645	45,584	-	-	-	45,584	(359,797)	-
MATHEMATICS-I&O	31140	1,367,005	-	10,000	1,377,005	51,476	-	-	10,372	61,848	-	-	-	61,848	(1,315,157)	-
COMPUTER SCIENCE-I&O	31141	36,322	-	-	36,322	3,300	-	-	252	3,552	-	-	-	3,552	(32,770)	-
STATISTICAL,ACTUARIAL&DATA SCI-I&O	31143	535,965	-	2,500	538,465	27,900	-	-	5,622	33,522	-	-	-	33,522	(504,943)	-
PHYSICS-I&O	31149	334,907	-	-	334,907	18,700	-	-	1,431	20,131	-	-	-	20,131	(314,776)	-
SCIENCE & ENGINEERING SUBTOTAL		33,314,957	-	282,500	33,597,457	16,699,752	2,530,778	561,394	6,925,724	26,717,648	-	885,173	-	27,602,821	(5,994,636)	-
ACADEMIC CENTER TOTALS		220,664,088	-	9,512,398	230,176,486	82,426,385	14,448,487	4,085,057	31,643,653	132,603,582	-	14,598,786	-	147,202,368	(82,974,118)	-
QUASI-ACADEMIC CENTERS																
PROVOST																
HONORS PROGRAM	21920	728,229	-	-	728,229	345,214	159,224	42,831	177,198	724,467	-	44,136	-	768,603	40,374	-
FIRST YEAR EXPERIENCE	21940	40,068	-	-	40,068	23,594	-	-	9,414	33,008	-	1,428	-	34,436	(5,632)	-
NEUROSCIENCE	21950	250,118	-	120	250,238	220,649	-	125,500	169,324	515,473	-	121,715	-	637,188	386,950	-
QUASI-ACADEMIC SUBTOTAL		1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-
QUASI-ACADEMIC CENTERS TOTAL		1,018,415	-	120	1,018,535	589,457	159,224	168,331	355,936	1,272,948	-	167,279	-	1,440,227	421,692	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		221,682,503	-	9,512,518	231,195,021	83,015,842	14,607,711	4,253,388	31,999,589	133,876,530	-	14,766,065	-	148,642,595	(82,552,426)	-
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
POSITION CONTROL - ACADEMIC ADMIN	26567	-	-	-	-	-	(276,258)	-	(121,742)	(398,000)	-	-	-	(398,000)	(398,000)	-
MEDIA PRODUCTIONS	24140	-	-	-	-	-	190,125	5,500	86,981	282,606	-	-	-	282,606	282,606	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	285,299	-	97,238	382,537	-	14,925	-	397,462	397,462	-
COMPUTER BASED TESTING CENTER	24425	-	-	30,000	30,000	-	87,012	-	49,058	136,070	-	33,363	-	169,433	139,433	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	-	-	-	-	308,435	-	122,927	431,362	-	103,386	-	534,748	534,748	-
OIA PROGRAM DEVELOPMENT	24523	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	332,322	4,000	119,081	455,403	-	5,778	-	461,181	461,181	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC SOFTWARE LICENSES	24608	-	-	-	-	-	-	-	-	-	-	457,880	-	457,880	457,880	-
ACADEMIC ADVISING & ASSISTANCE	24622	1,494	-	-	1,494	-	2,122,393	56,995	891,956	3,071,344	-	41,993	-	3,113,337	3,111,843	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	347,284	4,600	100,724	452,608	-	38,653	-	491,261	491,261	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	142,992	-	59,045	202,037	-	5,289	-	207,326	207,326	-

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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						TOTAL EXPENSES
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ACADEMIC SENATE	24625	-	-	-	-	26,750	42,432	4,500	34,519	108,201	-	2,894	-	111,095	111,095	-
NATIONAL SCHOLARSHIP PROGRAM	24659	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
FAC PERS SVCS	24662	-	-	-	-	-	525,226	5,200	218,156	748,582	-	23,352	-	771,934	771,934	-
ACAD PROG ACT	24663	-	-	-	-	-	25,000	-	12,390	37,390	-	258,571	-	295,961	295,961	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	26,750	-	4,000	10,673	41,423	-	400	-	41,823	41,823	-
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	-	-	-	-	-	481,754	-	124,140	605,894	-	34,791	-	640,685	640,685	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	6,300	-	72,400	72,400	-
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	358,849	-	127,836	486,685	-	3,105	-	489,790	489,790	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	183,504	-	70,252	253,756	-	30,189	-	283,945	283,945	-
VETERANS RESOURCE CENTER	30007	-	-	8,000	8,000	-	132,139	5,530	41,278	178,947	-	2,687	-	181,634	173,634	-
FACULTY SUPPORT	30100	-	-	-	-	-	183,013	-	80,098	263,111	-	-	-	263,111	263,111	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ONLINE DEVELOPMENT	30110	-	-	-	-	-	230,166	15,855	75,801	321,822	-	15,316	-	337,138	337,138	-
LEARNING MANAGEMENT SYSTEMS	30111	-	-	-	-	-	142,118	-	59,731	201,849	-	-	-	201,849	201,849	-
FACULTY & STAFF RESOURCES	30200	-	-	-	-	-	612,861	15,880	265,111	893,852	-	117,419	-	1,011,271	1,011,271	-
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	184,856	7,500	59,880	252,236	-	3,061	-	255,297	255,297	-
ACADEMIC ADMINISTRATION SUBTOTAL		1,494	-	38,000	39,494	53,500	6,641,522	255,560	2,585,133	9,535,715	-	1,305,236	-	10,840,951	10,801,457	-
INNOVATION & ONLINE LEARNING																
ADMINISTRATION & LEADERSHIP STUDIES	24631	-	-	521,500	521,500	-	231,110	90,577	78,582	400,269	-	258,324	-	658,593	137,093	-
ONLINE STUDENT SERVICE CENTER	31026	-	-	-	-	-	766,505	-	313,250	1,079,755	-	19,300	-	1,099,055	1,099,055	-
ENROLLMENT MGMT TUITION-CMU ONLINE-I&O	31099	19,296	-	-	19,296	-	-	-	-	-	-	350	-	350	(18,946)	-
INNOVATION & ONLINE LEARNING ENTER ADMIN	31900	-	-	-	-	-	930,569	19,908	278,351	1,228,828	-	185,354	-	1,414,182	1,414,182	-
GREAT LAKES BAY REGION ADMINISTRATION	32000	-	-	-	-	-	318,753	-	102,943	421,696	-	95,724	-	517,420	517,420	-
CLINTON TOWNSHIP CENTER-I&O	32004	-	-	-	-	-	55,147	-	28,485	83,632	-	4,000	-	87,632	87,632	-
SOUTHFIELD CENTER-I&O	32005	-	-	-	-	-	55,719	-	18,655	74,374	-	26,400	-	100,774	100,774	-
TROY CENTER-I&O	32006	-	-	-	-	-	110,888	-	57,325	168,213	-	20,000	-	188,213	188,213	-
I&O U.S. REGION ADMINISTRATION	34020	-	-	-	-	-	87,828	-	17,119	104,947	-	54,725	-	159,672	159,672	-
FT LEAVENWORTH CENTER-I&O	34612	-	-	-	-	-	67,500	-	13,157	80,657	-	17,000	-	97,657	97,657	-
SAGINAW CENTER-I&O	37301	-	-	-	-	-	52,084	-	17,947	70,031	-	5,870	-	75,901	75,901	-
TRAVERSE CITY CENTER-I&O	37401	-	-	-	-	-	50,599	-	17,432	68,031	-	21,715	-	89,746	89,746	-
GRAND RAPIDS CENTER-I&O	37602	-	-	-	-	-	35,027	-	22,881	57,908	-	8,831	-	66,739	66,739	-
LANSING COMMUNITY COLLEGE UNIV CTR-I&O	37609	-	-	-	-	-	-	-	-	-	-	6,300	-	6,300	6,300	-
INNOVATION & ONLINE LEARNING SUBTOTAL		19,296	-	521,500	540,796	-	2,761,729	110,485	966,127	3,838,341	-	723,893	-	4,562,234	4,021,438	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	349,819	-	349,819	-	91,775	-	441,594	441,594	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	571,710	-	571,710	-	29,299	-	601,009	601,009	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	500,113	-	500,113	-	153,815	-	653,928	653,928	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	326,654	-	326,654	-	302,109	-	628,763	628,763	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	187,044	-	187,044	-	1,271	-	188,315	188,315	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	452,697	-	452,697	-	260,297	-	712,994	712,994	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	77,302	-	77,302	77,302	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	194,742	-	194,742	-	22,142	-	216,884	216,884	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	309,725	-	309,725	-	37,929	-	347,654	347,654	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	120,450	-	120,450	120,450	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	652	-	652	652	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	227,717	-	227,717	-	1,087,302	-	1,315,019	1,315,019	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	814,357	-	814,357	814,357	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	74,386	-	74,386	74,386	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	541,807	-	541,807	-	385,964	-	927,771	927,771	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	8,053,643	8,053,643	-	-	-	-	-	-	-	-	-	(8,053,643)	-
CHARTER SCHOOLS SUBTOTAL		-	-	8,053,643	8,053,643	-	-	3,662,028	-	3,662,028	-	3,459,050	-	7,121,078	(932,565)	-
LIBRARY																
LIBRARY-GENERAL	24100	7,632	-	9,000	16,632	804,274	1,383,016	261,019	812,925	3,261,234	-	607,926	-	3,869,160	3,852,528	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	2,616,373	-	2,616,373	2,616,373	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	217,625	203,830	9,036	147,225	577,716	-	49,219	-	626,935	626,935	-
I&O LIBRARY	31064	29,574	-	-	29,574	-	-	-	-	-	-	25,925	-	25,925	(3,649)	-
LIBRARY SUBTOTAL		37,206	-	9,000	46,206	1,021,899	1,586,846	270,055	960,150	3,838,950	-	3,299,443	-	7,138,393	7,092,187	-
RESEARCH & GRADUATE STUDIES																
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	82,000	-	82,000	82,000	-
VIVARIUM	22045	-	-	80,000	80,000	-	81,290	17,500	34,932	133,722	-	103,886	-	237,608	157,608	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	48,275	-	48,275	48,275	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000	11,000	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	256,742	-	105,893	362,635	-	60,535	-	423,170	423,170	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	802,150	39,278	261,326	1,102,754	-	121,089	-	1,223,843	1,223,843	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	34,240	276,774	-	99,014	410,028	-	191,391	-	601,419	601,419	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,119,197	74,025	-	1,062,959	2,256,181	-	87,135	-	2,343,316	2,343,316	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	640	-	640	640	-
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	80,000	80,000	1,153,437	1,490,981	56,778	1,564,124	4,265,320	-	705,951	-	4,971,271	4,891,271	-
ACADEMIC DIVISION SUBTOTAL		221,740,499	-	18,214,661	239,955,160	85,244,678	27,088,789	8,608,294	38,075,123	159,016,884	-	24,259,638	-	183,276,522	(56,678,638)	-
STUDENT RECRUITMENT & RETENTION DIVISION																
STUDENT RECRUITMENT & RETENTION																
POSITION CONTROL - SRR	26570	-	-	-	-	-	(126,554)	-	(57,151)	(183,705)	-	-	-	(183,705)	(183,705)	-
OTHER STATE APPROPRIATION	11001	-	220,866	-	220,866	-	-	-	-	-	-	-	-	-	(220,866)	-
INTERN'L STUDENT SERVICES	24521	-	-	5,628	5,628	-	200,164	-	77,072	277,236	-	5,000	-	282,236	276,608	-
CAREER DEVELOPMENT CENTER	25800	-	-	-	-	-	401,390	363	186,540	588,293	-	-	-	588,293	588,293	-
OFFICE OF STUDENT SUCCESS PRGM EXPENDTRS	25819	-	-	-	-	-	6,945	-	3,262	10,207	-	9,097	-	19,304	19,304	-
FINANCIAL AID	25830	-	-	100,000	100,000	-	880,278	3,000	356,443	1,239,721	-	115,638	-	1,355,359	1,255,359	-
FINANCIAL AID SYSTEMS	25832	-	-	-	-	-	145,500	-	83,159	228,659	-	235,500	-	464,159	464,159	-
ADMISSIONS OFFICE	25850	-	-	500,000	500,000	-	1,574,928	12,604	606,265	2,193,797	-	1,290,346	-	3,484,143	2,984,143	-

**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			
KCP COLLEGE DAY CMU MATCH	25855	-	44,901	-	44,901	-	-	-	-	-	-	-	-	-	(44,901)	-
ORIENTATION	25860	-	-	550,000	550,000	-	162,052	65,245	65,089	292,386	-	138,145	-	430,531	(119,469)	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	381,367	-	183,170	564,537	-	90,205	-	654,742	654,742	-
REGISTRAR & RECORDS	25870	-	-	156,420	156,420	-	1,045,558	35,900	490,639	1,572,097	-	67,234	-	1,639,331	1,482,911	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	175,315	10,000	65,155	250,470	-	30,983	-	281,453	281,453	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	91,488	-	33,887	125,375	-	37,129	-	162,504	162,504	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	274,215	-	103,837	378,052	-	20,813	-	398,865	398,865	-
STUDENT RECRUITMENT & RETENTION ADMIN	25976	-	-	-	-	-	175,676	10,200	76,551	262,427	-	61,916	-	324,343	324,343	-
SRR CONTINGENCY/PROGRAM ACTIVITY	25978	-	-	-	-	-	-	136,094	-	136,094	-	57,393	-	193,487	193,487	-
STUDENT RECRUITMENT & RETENTION-VP	26345	-	-	-	-	-	232,606	-	49,824	282,430	-	40,000	-	322,430	322,430	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	265,767	1,312,048	1,577,815	-	5,620,928	273,406	2,323,742	8,218,076	-	2,199,399	-	10,417,475	8,839,660	-
SCHOLARSHIPS & FINANCIAL AID																
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	756,688	-	756,688	756,688	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000	340,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	26,306	-	26,306	26,306	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	1,006,895	-	1,006,895	1,006,895	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	6,500,000	-	6,500,000	6,500,000	-
THE DETROIT SCHOLARSHIP	28335	-	-	-	-	-	-	-	-	-	-	10,500	-	10,500	10,500	-
BELLOWS GRANT	28345	-	-	-	-	-	-	-	-	-	-	122,717	-	122,717	122,717	-
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	11,728,068	-	11,728,068	11,728,068	-
FIRE UP FORWARD	28368	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	1,923,846	-	1,923,846	1,923,846	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	12,000	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	51,575	-	51,575	51,575	-
MAROON & GOLD MERIT RECOGNITION SCHOLARS	28382	-	-	-	-	-	-	-	-	-	-	20,533,390	-	20,533,390	20,533,390	-
TRANSFER SUCCESS AWD	28387	-	-	-	-	-	-	-	-	-	-	334,520	-	334,520	334,520	-
PHI THETA KAPPA AWARD	28389	-	-	-	-	-	-	-	-	-	-	129,819	-	129,819	129,819	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	625,908	-	625,908	625,908	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	37,000	-	37,000	37,000	-
UG SUMMER TUITION AWARD	28495	-	-	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000	1,250,000	-
CMU TARGET HOPE SCHOLARSHIP	28496	-	-	-	-	-	-	-	-	-	-	349,200	-	349,200	349,200	-
MICH INDIAN TUITION GRANT	28500	-	1,530,500	-	1,530,500	-	-	-	-	-	-	1,530,500	-	1,530,500	-	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	390,944	-	390,944	390,944	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	135,889	-	135,889	135,889	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	1,530,500	-	1,530,500	-	-	-	-	-	-	48,926,765	-	48,926,765	47,396,265	-
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		-	1,796,267	1,312,048	3,108,315	-	5,620,928	273,406	2,323,742	8,218,076	-	51,126,164	-	59,344,240	56,235,925	-

**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		
STUDENT AFFAIRS DIVISION																
<u>STUDENT AFFAIRS</u>																
POSITION CONTROL - STUDENT AFFAIRS	26571	-	-	-	-	-	(28,290)	-	(11,705)	(39,995)	-	-	-	(39,995)	(39,995)	-
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	146,112	29,018	55,978	231,108	-	-	-	231,108	231,108	-
LEADERSHIP INSTITUTE	24646	-	-	-	-	-	151,964	-	55,443	207,407	-	11,615	-	219,022	219,022	-
CM LIFE	25100	-	-	-	-	-	113,822	-	51,072	164,894	-	2,070	-	166,964	166,964	-
eSPORTS	25250	-	-	-	-	-	53,662	-	17,499	71,161	-	25,685	-	96,846	96,846	-
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	-	17,904	73,175	-	2,551	-	75,726	75,726	-
COUNSELING CENTER	25805	-	-	-	-	419,352	257,008	-	261,687	938,047	-	350,418	-	1,288,465	1,288,465	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	163,796	-	62,616	226,412	-	16,201	-	242,613	242,613	-
STUDENT DISABILITY SRVCS ACCOMMODATIONS	25810	-	-	-	-	-	-	-	-	-	-	75,200	-	75,200	75,200	-
INDIGENOUS AFFAIRS	25812	-	-	-	-	-	70,514	800	25,800	97,114	-	24,676	-	121,790	121,790	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	19,315	-	19,315	19,315	-
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	11,900	160,050	1,416	79,139	252,505	-	43,684	-	296,189	296,189	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,625	-	28,625	28,625	-
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	-	-	-	-	-	-	24,880	-	24,880	24,880	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	179,568	-	57,856	237,424	-	19,843	-	257,267	257,267	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	139,011	-	66,410	205,421	-	3,056	-	208,477	208,477	-
STUDENT AFFAIRS	25924	-	-	-	-	-	43,992	23,726	24,149	91,867	-	7,572	-	99,439	99,439	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	33,378	-	33,378	-	915	-	34,293	34,293	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	11,900	106,169	-	63,078	181,147	-	-	-	181,147	181,147	-
STUDENT AFFAIRS - VP	26347	-	-	-	-	-	200,000	-	42,601	242,601	-	-	-	242,601	242,601	-
STUDENT AFFAIRS SUBTOTAL		-	-	-	-	443,152	1,812,649	88,338	869,527	3,213,666	-	1,277,154	-	4,490,820	4,490,820	-
STUDENT AFFAIRS DIVISION SUBTOTAL		-	-	-	-	443,152	1,812,649	88,338	869,527	3,213,666	-	1,277,154	-	4,490,820	4,490,820	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																
<u>FACILITIES MANAGEMENT</u>																
FACILITIES MGT DEPT	27000	-	-	190,210	190,210	-	240,167	100,304	85,575	426,046	-	251,398	-	677,444	487,234	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	35,724	-	35,724	35,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	410,406	-	201,801	612,207	-	81,297	-	693,504	693,504	-
ELECTRICAL SHOP	27112	-	-	-	-	-	559,727	-	250,347	810,074	-	100,902	-	910,976	910,976	-
MECHANICAL SHOP	27113	-	-	-	-	-	706,889	8,600	308,581	1,024,070	-	20,862	-	1,044,932	1,044,932	-
PAINT SHOP	27114	-	-	-	-	-	275,289	-	131,748	407,037	-	76,171	-	483,208	483,208	-
KEY SHOP	27115	-	-	-	-	-	60,507	-	27,348	87,855	-	9,310	-	97,165	97,165	-
GROUPS AREA MAINT	27118	-	-	-	-	-	802,485	83,500	359,139	1,245,124	-	211,998	-	1,457,122	1,457,122	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	110,178	9,000	57,483	176,661	-	68,177	-	244,838	153,838	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-
MASONRY SHOP	27125	-	-	-	-	-	55,037	-	30,370	85,407	-	-	-	85,407	85,407	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,723,425	41,174	850,385	2,614,984	-	1,735,284	-	4,350,268	4,350,268	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	63,034	2,300	16,168	81,502	-	33,854	-	115,356	115,356	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	20,114	100	13,743	33,957	-	18,015	-	51,972	51,972	-
UNIVERSITY ENGINEERING & PLANNING	27230	-	-	-	-	-	552,663	3,240	179,847	735,750	-	57,413	-	793,163	793,163	-
SERVICE CENTER	27411	-	-	-	-	-	109,058	16,400	44,632	170,090	-	6,798	-	176,888	176,888	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	169,612	7,600	76,626	253,838	-	19,979	-	273,817	273,817	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	7,621,136	-	7,621,136	7,621,136	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	281,210	281,210	-	5,858,591	272,218	2,633,793	8,764,602	-	10,468,318	-	19,232,920	18,951,710	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																
POSITION CONTROL - FAS	26569	-	-	-	-	-	(244,668)	-	(109,332)	(354,000)	-	-	-	(354,000)	(354,000)	-
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	250,788	-	100,206	350,994	-	-	-	350,994	350,994	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	369,700	2,354	102,456	474,510	-	15,290	-	489,800	489,800	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	30,530	-	30,530	-	-	141,332	-	171,862	-
CMU POLICE	26630	-	-	-	-	-	2,133,229	190,332	867,422	3,190,983	-	215,067	-	3,406,050	3,406,050	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	192,800	192,800	-	2,509,049	223,216	960,752	3,693,017	-	394,489	-	4,087,506	3,894,706	-
<u>FINANCIAL SERVICES & REPORTING</u>																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	1,761	-	1,761	1,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	63,000	2,266	12,065	77,331	-	47,084	-	124,415	124,415	-
FINANCIAL SERVICES & REPORTING	26320	-	-	375,000	375,000	-	242,395	8,335	85,536	336,266	-	100,238	-	436,504	61,504	-
RISK MANAGEMENT	26400	-	-	-	-	-	140,586	600	51,241	192,427	-	23,805	-	216,232	216,232	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	1,316,338	-	1,316,338	1,316,338	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	55,964	-	18,702	74,666	-	6,305	-	80,971	80,971	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	657,951	2,500	223,554	884,005	-	35,892	-	919,897	919,897	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	88,864	-	88,864	88,864	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	1,140,000	1,140,000	-	937,413	8,000	424,949	1,370,362	-	52,305	-	1,422,667	282,667	-
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	-	-	-	-	-	531,011	1,300	214,637	746,948	-	143,014	-	889,962	889,962	-
PAYABLE ACCOUNTING	26470	-	-	-	-	-	124,842	150	47,456	172,448	-	90,787	-	263,235	263,235	-
PURCHASING	26600	-	-	-	-	-	298,602	-	112,363	410,965	-	35,785	-	446,750	446,750	-
CENTRAL MAILROOM	26610	-	-	-	-	-	113,599	-	64,010	177,609	-	2,848	-	180,457	180,457	-
UNIVERSITY STORES	26620	-	-	-	-	-	186,383	325	130,685	317,393	-	-	-	317,393	317,393	-
UNIVERSITY FIXED ASSETS	26622	-	-	-	-	-	110,450	282	59,692	170,424	-	-	-	170,424	170,424	-
MOVING & DELIVERY	26625	-	-	-	-	-	148,680	-	91,602	240,282	-	702	-	240,984	240,984	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	346,976	-	346,976	346,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	222,332	2,000	84,407	308,739	-	24,833	-	333,572	333,572	-
CENTRAL ADMINISTRATION	31044	-	-	-	-	-	-	-	-	-	-	32,726	-	32,726	32,726	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,515,000	1,515,000	-	3,833,208	30,158	1,620,899	5,484,265	-	2,834,325	-	8,318,590	6,803,590	-
<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	-	-	-	-	-	1,336,441	-	511,948	1,848,389	-	25,917	-	1,874,306	1,874,306	-
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		-	-	-	-	-	1,336,441	-	511,948	1,848,389	-	80,905	-	1,929,294	1,929,294	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	1,989,010	1,989,010	-	13,537,289	525,592	5,727,392	19,790,273	-	13,778,037	-	33,568,310	31,579,300	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 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			
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
GOVERNMENT & EXTERNAL RELATIONS																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	325,853	2,711	98,542	427,106	-	147,088	-	574,194	574,194	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	325,853	2,711	98,542	427,106	-	147,088	-	574,194	574,194	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	325,853	2,711	98,542	427,106	-	147,088	-	574,194	574,194	-
PRESIDENT'S DIVISION																
PRESIDENTS OFFICE																
POSITION CONTROL - PRESIDENT	26572	-	-	-	-	-	(175,723)	-	(74,277)	(250,000)	-	-	-	(250,000)	(250,000)	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,208,680	121,368	477,783	1,807,831	-	27,255	-	1,835,086	1,835,086	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	280,534	9,168	112,356	402,058	-	5,975	-	408,033	408,033	-
TELECOMMUNICATIONS	24466	-	-	-	-	-	655,767	114,328	251,340	1,021,435	-	938,679	-	1,960,114	1,960,114	-
MEDIATED SERVICES	24468	-	-	-	-	-	199,710	51,923	73,571	325,204	-	74,321	-	399,525	399,525	-
APPLICATION & SYSTEMS	24469	-	-	-	-	-	498,475	-	178,486	676,961	-	12,376	-	689,337	689,337	-
NETWORK	24470	-	-	-	-	-	489,863	32,394	186,991	709,248	-	115,051	-	824,299	824,299	-
INFRASTRUCTURE	24471	-	-	-	-	-	329,277	-	119,083	448,360	-	132,830	-	581,190	581,190	-
TECHNICAL SERVICES	24472	-	-	-	-	-	509,173	201,731	201,621	912,525	-	37,389	-	949,914	949,914	-
USER SUPPORT & SERVICES	24473	-	-	-	-	-	347,429	203,187	109,053	659,669	-	12,948	-	672,617	672,617	-
OIT MAINTENANCE	24474	-	-	-	-	-	-	-	-	-	-	949,773	-	949,773	949,773	-
OIT UNIVERSITY MAINTENANCE	24475	-	-	-	-	-	-	-	-	-	-	2,950,680	-	2,950,680	2,950,680	-
PROJECT MANAGEMENT OFFICE	24476	-	-	-	-	-	402,555	12,544	177,389	592,488	-	8,962	-	601,450	601,450	-
DEVELOPMENT & MAINTENANCE	24477	-	-	-	-	-	1,061,968	51,728	383,134	1,496,830	-	29,622	-	1,526,452	1,526,452	-
INFORMATION SECURITY	24478	-	-	-	-	-	444,537	67,793	145,235	657,565	-	13,456	-	671,021	671,021	-
DATA & CRM SERVICES	24479	-	-	-	-	-	1,053,958	-	383,833	1,437,791	-	32,697	-	1,470,488	1,470,488	-
PRESIDENTS OFFICE	26100	-	-	-	-	-	843,818	41,633	182,926	1,068,377	-	67,755	-	1,136,132	1,136,132	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
OFFICE OF CIVIL RIGHTS & INSTNL EQUITY	26120	-	-	-	-	-	344,461	6,000	158,779	509,240	-	44,854	-	554,094	554,094	-
OFF CIVIL RGTS & INSTL EQTY-OUTSIDE SVCS	26125	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	486,760	2,200	151,899	640,859	-	29,296	-	670,155	670,155	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	139,045	-	42,005	181,050	-	88,681	-	269,731	269,731	-
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	-	-	988,645	988,645	-	963,024	29,130	298,924	1,291,078	-	14,609	-	1,305,687	317,042	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	132,430	-	52,110	184,540	-	8,000	-	192,540	192,540	-
INTERNAL AUDIT	26410	-	-	-	-	-	247,290	29,526	79,595	356,411	-	110,866	-	467,277	467,277	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	58,334	2,500	17,606	78,440	-	26,954	-	105,394	105,394	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	-	266,344	-	79,265	345,609	-	262,465	-	608,074	608,074	-
UCOMM OPERATIONS	26700	-	-	-	-	-	1,927,275	17,761	651,484	2,596,520	-	18,955	-	2,615,475	2,615,475	-
UCOMM DIGITAL STRATEGY	26712	-	-	-	-	-	606,194	-	227,267	833,461	-	503,124	-	1,336,585	1,336,585	-
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	-	67,115	-	80,495	80,495	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 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			
UCOMM GLOBAL MARKETING	36100	-	-	-	-	-	-	-	-	-	-	3,806,822	-	3,806,822	3,806,822	-
PRESIDENT'S OFFICE SUBTOTAL		-	-	988,645	988,645	-	13,321,178	1,010,494	4,667,458	18,999,130	-	12,243,103	-	31,242,233	30,253,588	-
PRESIDENT'S DIVISION SUBTOTAL		-	-	988,645	988,645	-	13,321,178	1,010,494	4,667,458	18,999,130	-	12,243,103	-	31,242,233	30,253,588	-
UNIVERSITY ADVANCEMENT DIVISION																
<u>UNIVERSITY ADVANCEMENT</u>																
POSITION CONTROL - ADVANCEMENT	26573	-	-	-	-	-	(34,180)	-	(15,120)	(49,300)	-	-	-	(49,300)	(49,300)	-
VICE PRESIDENT-ADVANCEMENT	26800	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
OPERATIONS & GIFT ADMINISTRATION	26820	-	-	-	-	-	-	-	-	-	-	60,453	-	60,453	60,453	-
ADVANCEMENT SYSTEMS	26825	-	-	-	-	-	-	-	-	-	-	193,030	-	193,030	193,030	-
DEVELOPMENT/STEWARDSHIP	26830	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ANNUAL GIVING	26840	-	-	-	-	-	-	-	-	-	-	199,332	-	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	-	-	-	-	-	2,785,950	41,618	1,040,797	3,868,365	-	24,799	-	3,893,164	3,893,164	-
DEVELOPMNT/STEWARDSHIP/PROSPECT RESEARCH	26876	-	-	-	-	-	-	-	-	-	-	38,186	-	38,186	38,186	-
CAPITAL CAMPAIGN	26885	-	-	-	-	-	-	-	-	-	-	850,000	-	850,000	850,000	-
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,751,770	41,618	1,025,677	3,819,065	-	1,492,800	-	5,311,865	5,311,865	-
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,751,770	41,618	1,025,677	3,819,065	-	1,492,800	-	5,311,865	5,311,865	-
UNIVERSITY WIDE ACCOUNTS																
<u>CENTRAL ADMINISTRATION</u>																
STUDENT FEES	10002	-	-	7,000,000	7,000,000	-	-	-	-	-	-	-	-	-	(7,000,000)	-
STATE APPROPRIATIONS	11004	-	95,899,333	-	95,899,333	-	-	-	-	-	-	-	-	-	(95,899,333)	-
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-
OIT NETWORK DM	19992	-	-	-	-	-	-	-	-	-	-	750,000	-	750,000	750,000	-
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	1,425,000	-	1,425,000	1,425,000	-
INTERNATIONAL RECRUITERS	19994	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000	1,400,000	-
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	2,113,045	-	2,113,045	-	686,955	-	2,800,000	2,800,000	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	600,000	-	600,000	-	858,049	-	1,458,049	1,458,049	-
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	-	-	30,118	30,118	-	-	-	-	-	-	-	-	-	(30,118)	-
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	-	-	-	-	-	-	-	-	-	-	1,702,258	-	1,702,258	1,702,258	-
OVERHEAD MNTC-MSO	27919	-	-	17,622	17,622	-	-	-	-	-	-	-	-	-	(17,622)	-
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
COMPENSATION	29115	-	-	-	-	1,809,901	1,728,358	600,000	681,104	4,819,363	-	550,042	-	5,369,405	5,369,405	-
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		-	95,899,333	9,933,671	105,833,004	1,809,901	1,728,358	3,313,045	4,456,104	11,307,408	-	13,967,657	(13,721)	25,261,344	(80,571,660)	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<u>CENTRAL ENERGY FACILITY</u>																
PERSONAL SERVICES	50172/50173	-	-	-	-	-	1,348,235	587,201	525,599	2,461,035	-	-	-	2,461,035	-	(2,461,035)
SEF BOND PAYMENT - 2008	50172	-	-	-	-	-	-	-	-	-	-	663,325	-	663,325	-	(663,325)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	50172	-	-	-	-	-	-	-	-	-	-	318,456	-	318,456	-	(318,456)
SYSTEM MAINTENANCE	50174	-	-	-	-	-	-	-	-	-	-	835,572	-	835,572	-	(835,572)
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%)		-	-	-	-	-	-	-	-	-	-	(7,621,136)	-	(7,621,136)	-	7,621,136
CHARGE TO AUXILIARY FUND (47.97%)		-	-	-	-	-	-	-	-	-	-	(3,933,042)	-	(3,933,042)	-	3,933,042
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,348,235	587,201	525,599	2,461,035	-	(2,461,035)	-	-	-	-
SERVICE CENTERS TOTALS		57,996	97,695,600	22,925,517	120,679,113	4,481,889	52,927,338	10,197,311	25,769,575	93,376,113	-	101,064,541	(13,721)	194,426,933	73,747,820	-
<u>AUXILIARY CENTERS</u>																
<u>PARKING SERVICES</u>																
REGISTRATION FEE	50123	-	-	1,515,000	1,515,000	-	-	-	-	-	-	-	-	-	-	1,515,000
VIOLATIONS BUREAU	50124	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000
PARKING METER INCOME	50125	-	-	115,000	115,000	-	-	-	-	-	-	-	-	-	-	115,000
PARKING SERVICES	50130	-	-	-	-	-	225,791	180,000	124,397	530,188	-	611,812	-	1,142,000	-	(1,142,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
PARKING SERVICES SUBTOTAL		-	-	2,005,000	2,005,000	-	225,791	180,000	124,397	530,188	-	611,812	-	1,142,000	(863,000)	-
<u>RESIDENCES & AUXILIARY SERVICES</u>																
APARTMENTS																
KEWADIN	50021	-	-	-	-	-	-	-	-	-	-	4,809	-	4,809	-	(4,809)
NORTHWEST	50022	-	-	-	-	-	-	-	-	-	-	274,155	-	274,155	-	(274,155)
GRAD HSG	50023	-	-	967,756	967,756	-	222,498	56,250	120,959	399,707	-	468,902	-	868,609	-	99,147
APARTMENTS SUBTOTAL		-	-	967,756	967,756	-	222,498	56,250	120,959	399,707	-	747,866	-	1,147,573	-	(179,817)
BOVEE UC																
BOOKSTORE	50042	-	-	6,160,410	6,160,410	-	513,906	165,500	262,742	942,148	4,250,000	808,223	-	6,000,371	-	160,039
BUILDING	50043	-	-	40,000	40,000	-	364,936	5,000	134,180	504,116	-	23,600	-	527,716	-	(487,716)
CENTRAL CARD	50045	-	-	63,000	63,000	-	59,450	-	27,637	87,087	-	224,800	-	311,887	-	(248,887)
BOVEE UC SUBTOTAL		-	-	6,263,410	6,263,410	-	938,292	170,500	424,559	1,533,351	4,250,000	1,056,623	-	6,839,974	-	(576,564)
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	2,221,308	2,221,308	-	-	166,967	-	166,967	854,163	918,332	-	1,939,462	-	281,846
CENTRAL EATS	50049	-	-	733,279	733,279	-	-	59,108	-	59,108	174,789	96,368	-	330,265	-	403,014
EINSTEINS	50050	-	-	285,263	285,263	-	-	62,819	-	62,819	79,882	104,109	-	246,810	-	38,453
SHAKE SMART	50051	-	-	1,222,561	1,222,561	-	-	138,089	-	138,089	526,374	238,287	-	902,750	-	319,811
PONDER	50052	-	-	290,000	290,000	-	-	-	-	-	-	256,900	-	256,900	-	33,100
BEVERAGE SERVICES	50053	-	-	150,000	150,000	-	-	2,000	-	2,000	15,000	2,000	-	19,000	-	131,000
C3 TOWERS	50054	-	-	140,861	140,861	-	-	28,848	-	28,848	63,607	72,013	-	164,468	-	(23,607)
CAMPUS COFFEE & TEA	50055	-	-	128,000	128,000	-	-	-	-	-	-	116,100	-	116,100	-	11,900
THE MARKET	50057	-	-	1,425,280	1,425,280	-	-	67,085	-	67,085	722,395	217,371	-	1,006,851	-	418,429
UC STARBUCKS	50059	-	-	860,918	860,918	-	-	127,025	-	127,025	310,607	226,211	-	663,843	-	197,075

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 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			
WHICH WICH	50064	-	-	154,626	154,626	-	-	35,850	-	35,850	591	42,139	-	78,580	-	76,046
CONCESSIONS	50076	-	-	347,905	347,905	-	-	60,297	-	60,297	136,456	78,771	-	275,524	-	72,381
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	7,960,001	7,960,001	-	-	748,088	-	748,088	2,883,864	2,368,601	-	6,000,553	-	1,959,448
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	-	-	1,230,000	1,230,000	-	406,713	8,500	186,844	602,057	492,000	320,026	-	1,414,083	-	(184,083)
PRINTING SERVICES SIGN SHOP	50087	-	-	300,000	300,000	-	56,413	30,000	10,976	97,389	90,000	24,500	-	211,889	-	88,111
PRINTING SERVICES SUBTOTAL		-	-	1,530,000	1,530,000	-	463,126	38,500	197,820	699,446	582,000	344,526	-	1,625,972	-	(95,972)
RESIDENCE HALLS																
BEDDOW	50003	-	-	1,387,939	1,387,939	-	165,764	83,294	75,757	324,815	-	510,025	-	834,840	-	553,099
CALKINS	50004	-	-	-	-	-	-	-	-	-	-	131,234	-	131,234	-	(131,234)
CAREY	50005	-	-	1,072,120	1,072,120	-	145,875	83,294	57,047	286,216	-	511,537	-	797,753	-	274,367
COBB	50006	-	-	2,586,040	2,586,040	-	151,886	83,294	71,923	307,103	-	519,923	-	827,026	-	1,759,014
EMMONS	50007	-	-	1,716,460	1,716,460	-	183,742	83,294	71,261	338,297	-	508,755	-	847,052	-	869,408
HERRIG	50008	-	-	1,784,005	1,784,005	-	202,512	83,294	67,341	353,147	-	508,865	-	862,012	-	921,993
LARZELERE	50009	-	-	-	-	-	-	-	-	-	-	147,336	-	147,336	-	(147,336)
MERRILL	50010	-	-	1,670,440	1,670,440	-	165,365	83,294	64,055	312,714	-	522,222	-	834,936	-	835,504
ROBINSON	50011	-	-	-	-	-	-	-	-	-	-	131,490	-	131,490	-	(131,490)
SAXE	50012	-	-	1,526,051	1,526,051	-	183,742	83,294	71,012	338,048	-	510,402	-	848,450	-	677,601
SWEENEY	50013	-	-	1,526,051	1,526,051	-	173,657	83,294	79,239	336,190	-	527,087	-	863,277	-	662,774
THORPE	50015	-	-	908,309	908,309	-	174,554	83,294	67,883	325,731	-	527,635	-	853,366	-	54,943
TROUT	50016	-	-	-	-	-	-	-	-	-	-	123,285	-	123,285	-	(123,285)
TROUTMAN	50017	-	-	1,639,051	1,639,051	-	125,972	83,294	70,734	280,000	-	511,379	-	791,379	-	847,672
WHEELER	50018	-	-	1,071,343	1,071,343	-	70,183	83,294	26,257	179,734	-	519,927	-	699,661	-	371,682
WOLDT	50019	-	-	339,305	339,305	-	181,745	83,294	77,639	342,678	-	509,129	-	851,807	-	(512,502)
KULHAVI	50025	-	-	1,381,661	1,381,661	-	190,963	83,294	65,686	339,943	-	534,947	-	874,890	-	506,771
KESSELER	50026	-	-	1,784,005	1,784,005	-	251,983	83,294	109,293	444,570	-	530,334	-	974,904	-	809,101
CAMPBELL	50027	-	-	1,784,005	1,784,005	-	115,527	83,294	44,042	242,863	-	532,664	-	775,527	-	1,008,478
CELANI	50028	-	-	1,674,244	1,674,244	-	157,787	83,294	70,840	311,921	-	537,363	-	849,284	-	824,960
FABIANO	50029	-	-	1,670,440	1,670,440	-	192,562	83,294	88,364	364,220	-	537,363	-	901,583	-	768,857
RESIDENCE HALLS SUBTOTAL		-	-	25,521,469	25,521,469	-	2,833,819	1,415,998	1,178,373	5,428,190	-	9,392,902	-	14,821,092	-	10,700,377
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	5,839,445	5,839,445	-	66,751	336,000	129,121	531,872	1,064,000	2,447,945	-	4,043,817	-	1,795,628
MERRILL	50033	-	-	4,377,409	4,377,409	-	50,130	252,000	21,870	324,000	798,000	1,847,649	-	2,969,649	-	1,407,760
ROBINSON	50034	-	-	-	-	-	-	-	-	-	-	116,529	-	116,529	-	(116,529)
WOLDT	50035	-	-	10,953,466	10,953,466	-	125,102	612,000	54,577	791,679	1,938,000	4,410,753	-	7,140,432	-	3,813,034
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	21,170,320	21,170,320	-	241,983	1,200,000	205,568	1,647,551	3,800,000	8,822,876	-	14,270,427	-	6,899,893
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	6,620,575	-	6,620,575	-	(6,620,575)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	-	(8,617,671)	(8,617,671)	
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)	
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	(1,448,519)	(1,448,519)	

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES	
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	-	6,620,575	-	6,620,575	(12,686,790)	(19,307,365)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	64,012,956	64,012,956	-	4,699,718	3,629,336	2,127,279	10,456,333	11,515,864	29,353,969	-	51,326,166	(12,686,790)	-	
CMU CONNECT																	
CELLULAR PHONE RESALE	53100	-	-	9,545,606	9,545,606	-	-	-	-	-	-	-	-	-	-	(297,989)	9,247,617
PERSONNEL SERVICES	53100	-	-	-	-	-	154,469	180,063	63,614	398,146	-	-	-	398,146	-	(398,146)	-
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	-	-	-	2,200	-	2,200	-	(2,200)	-
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	-	-	-	8,808,320	-	8,808,320	-	(8,808,320)	-
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	-	-	-	25,127	-	25,127	-	(25,127)	-
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	-	-	-	13,824	-	13,824	-	(13,824)	-
CMU CONNECT SUBTOTAL		-	-	9,545,606	9,545,606	-	154,469	180,063	63,614	398,146	-	8,849,471	-	9,247,617	(297,989)	-	
AUXILIARY CENTERS TOTALS		-	-	75,563,562	75,563,562	-	5,079,978	3,989,399	2,315,290	11,384,667	11,515,864	38,815,252	-	61,715,783	(13,847,779)	-	
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS																	
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	302,086	30,000	69,970	402,056	-	55,000	-	457,056	-	(457,056)	-
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	203,155	63,245	89,197	355,597	-	700,000	-	1,055,597	-	(1,055,597)	-
NCAA PAYMENTS	55002	-	-	900,766	900,766	-	-	-	-	-	-	-	-	-	-	900,766	-
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	2,061,681	-	2,061,681	-	(2,061,681)	-
STUDENT-ATHLETE SERVICES	55005	-	-	-	-	-	175,500	146,966	57,591	380,057	-	60,000	-	440,057	-	(440,057)	-
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	-
IMG REVENUE	55007	-	-	300,000	300,000	-	-	-	-	-	-	5,000	-	5,000	-	295,000	-
COMPLIANCE	55008	-	-	-	-	-	131,126	43,431	40,922	215,479	-	50,000	-	265,479	-	(265,479)	-
ATHLETIC COMMUNICATIONS	55009	-	-	-	-	-	172,637	92,409	68,576	333,622	-	50,000	-	383,622	-	(383,622)	-
MID AMERICAN CONFERENCE	55010	-	-	1,882,000	1,882,000	-	-	-	-	-	-	100,000	-	100,000	-	1,782,000	-
ATHLETIC SPECIAL EVENTS	55015	-	-	35,000	35,000	-	-	10,000	-	10,000	-	-	-	10,000	-	25,000	-
ATHLETICS-GENERAL	55020	-	-	116,000	116,000	-	577,974	11,881	231,097	820,952	-	200,000	-	1,020,952	13,098,866	12,193,914	-
ATHLETIC TICKET TRADE	55023	-	-	859,115	859,115	-	-	97,688	-	97,688	-	30,000	-	127,688	-	731,427	-
EQUIPMENT & LOCKER ROOM	55035	-	-	55,000	55,000	-	63,318	40,431	27,928	131,677	-	70,000	-	201,677	-	(146,677)	-
MULTIMEDIA	55049	-	-	-	-	-	56,169	80,571	18,743	155,483	-	60,000	-	215,483	-	(215,483)	-
SPORTS MEDICINE	55050	-	-	-	-	-	521,353	70,591	192,576	784,520	-	150,000	-	934,520	-	(934,520)	-
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	-
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	425,000	-	425,000	-	(425,000)	-
MARKETING	55053	-	-	-	-	-	53,000	53,431	18,125	124,556	-	65,000	-	189,556	-	(189,556)	-
STRENGTH & COND. PROGRAM	55057	-	-	-	-	121,879	176,000	71,862	113,843	483,584	-	50,000	-	533,584	-	(533,584)	-
PEP BAND	55059	-	-	-	-	-	-	18,000	-	18,000	-	-	-	18,000	-	(18,000)	-
CHEERLEADERS	55060	-	-	-	-	-	-	10,765	-	10,765	-	-	-	10,765	-	(10,765)	-
DANCE TEAM	55065	-	-	-	-	-	-	13,456	-	13,456	-	-	-	13,456	-	(13,456)	-
FOOTBALL PREMIUM	55067	-	-	58,370	58,370	-	-	-	-	-	-	92,000	-	92,000	-	(33,630)	-
CHIPPEWA CLUB	55070	-	-	1,135,000	1,135,000	-	172,679	83,838	59,439	315,956	-	65,000	-	380,956	-	754,044	-

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 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				
GAME GUARANTEES	55071	-	-	1,725,000	1,725,000	-	-	-	-	-	-	-	365,000	-	365,000	-	1,360,000
FOOTBALL	55075	-	-	-	-	1,088,899	607,527	638,489	539,078	2,873,993	-	1,500,000	-	4,373,993	-	(4,373,993)	
MEN'S BASKETBALL	55081	-	-	-	-	300,000	338,336	92,639	173,063	904,038	-	400,000	-	1,304,038	-	(1,304,038)	
BASEBALL	55082	-	-	-	-	182,500	62,500	-	87,306	332,306	-	235,000	-	567,306	-	(567,306)	
MENS TRACK & CROSS CO	55083	-	-	-	-	48,326	-	-	18,489	66,815	-	30,000	-	96,815	-	(96,815)	
MENS GOLF	55084	-	-	-	-	72,892	-	-	14,208	87,100	-	100,000	-	187,100	-	(187,100)	
WRESTLING	55085	-	-	-	-	129,000	40,000	-	60,490	229,490	-	120,000	-	349,490	-	(349,490)	
WOMEN'S BASKETBALL	55091	-	-	-	-	223,000	224,675	97,639	111,364	656,678	-	325,000	-	981,678	-	(981,678)	
WOMEN'S SOCCER	55092	-	-	-	-	165,849	-	-	64,544	230,393	-	124,000	-	354,393	-	(354,393)	
FIELD HOCKEY	55093	-	-	-	-	148,824	-	-	49,737	198,561	-	114,000	-	312,561	-	(312,561)	
GYMNASTICS	55094	-	-	-	-	189,494	-	-	70,234	259,728	-	126,758	-	386,486	-	(386,486)	
WOMEN'S GOLF	55095	-	-	-	-	66,381	-	-	19,769	86,150	-	110,000	-	196,150	-	(196,150)	
WOMEN'S LACROSSE	55096	-	-	-	-	153,381	-	-	50,233	203,614	-	127,000	-	330,614	-	(330,614)	
WOMENS TRACK & CROSS CO	55097	-	-	-	-	189,320	-	-	85,537	274,857	-	210,000	-	484,857	-	(484,857)	
VOLLEYBALL	55098	-	-	-	-	165,826	44,000	-	73,884	283,710	-	130,000	-	413,710	-	(413,710)	
SOFTBALL	55099	-	-	-	-	191,866	-	-	51,931	243,797	-	180,000	-	423,797	-	(423,797)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	7,034,688	-	7,034,688	7,034,688	-	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	-	65,000	-	65,000	-	(65,000)	
ATHLETICS SUBTOTAL		-	-	7,066,251	7,066,251	3,437,437	3,922,035	1,767,332	2,457,674	11,584,678	-	15,615,127	-	27,199,805	20,133,554	-	
WCMU PUBLIC MEDIA																	
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	729,065	729,065	
MISCELLANEOUS	43305/43313	-	-	6,500	6,500	-	-	-	-	-	-	-	-	-	-	6,500	
TOWER RENT	43313	-	-	98,225	98,225	-	-	-	-	-	-	-	-	-	-	98,225	
CONTRIBUTIONS	9300011	-	-	1,406,000	1,406,000	-	-	-	-	-	-	-	-	-	-	1,406,000	
MANAGEMENT & GENERAL	43350	-	-	-	-	-	130,444	49,282	35,425	215,151	-	93,100	-	308,251	-	(308,251)	
FUNDRAISING	43351	-	-	-	-	-	77,482	82,287	40,381	200,150	-	199,550	-	399,700	-	(399,700)	
BROADCASTING	43352	-	-	-	-	-	211,019	11,900	77,746	300,665	-	428,180	-	728,845	-	(728,845)	
PROGRAMMING	43353	-	-	-	-	-	217,076	74,010	99,239	390,325	-	507,921	-	898,246	-	(898,246)	
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	29,127	34,679	11,296	75,102	-	67,200	-	142,302	-	(142,302)	
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	-	(7,000)	
CORP FOR PUBLIC BROADCASTING	69015	-	-	244,554	244,554	-	-	-	-	-	-	-	-	-	-	244,554	
TOTAL RADIO		-	-	1,755,279	1,755,279	-	665,148	252,158	264,087	1,181,393	-	1,302,951	-	2,484,344	729,065	-	
TELEVISION																	
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	448,529	448,529	
MISCELLANEOUS	43205/43213	-	-	3,500	3,500	-	-	-	-	-	-	-	-	-	-	3,500	
TOWER RENT	43213	-	-	250,944	250,944	-	-	-	-	-	-	-	-	-	-	250,944	
CONTRIBUTIONS	9300010	-	-	2,044,000	2,044,000	-	-	-	-	-	-	-	-	-	-	2,044,000	
MANAGEMENT & GENERAL	43250	-	-	-	-	-	108,732	135,255	25,290	269,277	-	152,430	-	421,707	-	(421,707)	
FUNDRAISING	43251	-	-	-	-	-	144,517	156,675	75,252	376,444	-	435,450	-	811,894	-	(811,894)	
BROADCASTING	43252	-	-	-	-	-	327,461	22,100	123,142	472,703	-	529,420	-	1,002,123	-	(1,002,123)	
PROGRAMMING	43253	-	-	-	-	-	309,580	-	135,415	444,995	-	936,959	-	1,381,954	-	(1,381,954)	
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	54,093	64,403	20,979	139,475	-	111,500	-	250,975	-	(250,975)	
OUTREACH	43255	-	-	-	-	-	58,000	-	18,513	76,513	-	13,000	-	89,513	-	(89,513)	
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,211,193	1,211,193	-	-	-	-	-	-	-	-	-	-	1,211,193	
TOTAL TELEVISION		-	-	3,509,637	3,509,637	-	1,002,383	378,433	398,591	1,779,407	-	2,178,759	-	3,958,166	448,529	-	
WCMU PUBLIC MEDIA SUBTOTAL		-	-	5,264,916	5,264,916	-	1,667,531	630,591	662,678	2,960,800	-	3,481,710	-	6,442,510	1,177,594	-	

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
<u>COLLEGE OF MEDICINE CLINICS</u>																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	513,605	513,605	-	515,216	196,773	316,606	1,028,595	-	232,898	-	1,261,493	747,888	-
UHS BEHAVIORAL HEALTH SERVICES	1503000000	-	-	251,893	251,893	247,500	161,972	47,258	154,986	611,716	-	-	-	611,716	359,823	-
CLINICAL OPERATIONS	1518200000	-	-	262,253	262,253	281,500	284,356	35,689	236,455	838,000	-	35,883	-	873,883	611,630	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,027,751	1,027,751	529,000	961,544	279,720	708,047	2,478,311	-	268,781	-	2,747,092	1,719,341	-
<u>UNIVERSITY EVENTS</u>																
UNIVERSITY EVENTS	50181/25201	-	-	580,000	580,000	-	305,868	170,000	116,590	592,458	-	237,542	-	830,000	250,000	-
UNIVERSITY EVENTS SUBTOTAL		-	-	580,000	580,000	-	305,868	170,000	116,590	592,458	-	237,542	-	830,000	250,000	-
<u>TICKET CENTRAL & EVENTS CENTER OPERATIONS</u>																
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	-
<u>UNIVERSITY RECREATION</u>																
UNIVERSITY RECREATION	50195/25201	-	-	184,859	184,859	47,297	552,568	216,800	289,739	1,106,404	-	110,000	-	1,216,404	1,031,545	-
UNIVERSITY RECREATION SUBTOTAL		-	-	184,859	184,859	47,297	552,568	216,800	289,739	1,106,404	-	110,000	-	1,216,404	1,031,545	-
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	14,131,277	14,131,277	4,013,734	7,409,546	3,064,443	4,234,928	18,722,651	-	19,790,994	-	38,513,645	24,382,368	-
GRAND TOTAL		221,740,499	97,695,600	122,132,874	441,568,973	91,511,465	80,024,573	21,504,541	64,319,382	257,359,961	11,515,864	174,436,852	(13,721)	443,298,956	1,729,983	-

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 2024-2025 CEF budget is \$11,554,178.

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 expected 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
2024-2025 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

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			
CENTRAL ENERGY FACILITY													
PERSONAL SERVICES	Various	-	-	1,348,235	587,201	525,599	2,461,035	-	-	-	2,461,035	-	(2,461,035)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	663,325	-	663,325	-	(663,325)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	-	-
TRUSTEE FEES	50172	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	318,456	-	318,456	-	(318,456)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	835,572	-	835,572	-	(835,572)
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%)		-	-	-	-	-	-	-	(7,621,136)	-	(7,621,136)	-	7,621,136
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(3,933,042)	-	(3,933,042)	-	3,933,042
GRAND TOTAL		-	-	1,348,235	587,201	525,599	2,461,035	-	(2,461,035)	-	-	-	-

Parking Services

The 2024-25 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 2024-25 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 2024-25 budgeted expenses reflect staff compensation and operating expenses of the department. The 2024-25 budget is anticipated to continue its annual contribution of \$863,000 to the deferred maintenance budget.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
PARKING 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				
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	-	-	225,791	180,000	124,397	530,188	-	611,812	-	1,142,000	-	(1,142,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
GRAND TOTAL		2,005,000	-	225,791	180,000	124,397	530,188	-	611,812	-	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 2024-25 budget is projected at \$64,012,956 and is based on the following assumptions:

- Incremental increases to standard 4-person suites and larger increases to residence hall rooms with fewer occupants and additional amenities. Meal plans were restructured to remove price as being a determining factor in meal plans. The meal plans with fewer meals per week increased the flex dollars available to students. Those flex dollars can be utilized at eateries on campus.
- Residence hall capacity is approximately 4,354. The estimated fall opening occupancy is 3,700. These figures consider the current closure of North Campus residence halls (Calkins, Larzelere, Robinson, and Trout).

Expenditures

The total expenditure budget for 2024-25 is \$64,012,956 which is a 5.4 percent increase from the 2023-24 budget of \$60,720,760. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated cost increases for employee compensation.
- Anticipated cost increases of 4 to 5 percent for food as well as 4 to 5.5 percent increases for other supplies and equipment.
- Estimated increases in expenditures for CMU Dining Services (CHARTWELLS) management fees and reimbursable expenses.
- An anticipated 3 percent increase in the university overhead charge for 2024-25. This includes estimated overhead charges for Residence Services, Bookstore, Central Eats Food Court, Shake Smart, and Printing Services.
- An increase in anticipated costs for maintenance and equipment replacement.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
RESIDENCE HALLS															
BEDDOW	50003	1,387,939	-	165,764	83,294	75,757	324,815	-	126,367	236,599	147,059	834,840	-	553,099	
CALKINS	50004	-	-	-	-	-	-	-	131,234	-	-	131,234	-	(131,234)	
CAREY	50005	1,072,120	-	145,875	83,294	57,047	286,216	-	127,879	236,599	147,059	797,753	-	274,367	
COBB	50006	2,586,040	-	151,886	83,294	71,923	307,103	-	136,265	236,599	147,059	827,026	-	1,759,014	
EMMONS	50007	1,716,460	-	183,742	83,294	71,261	338,297	-	125,097	236,599	147,059	847,052	-	869,408	
HERRIG	50008	1,784,005	-	202,512	83,294	67,341	353,147	-	125,207	236,599	147,059	862,012	-	921,993	
LARZELERE	50009	-	-	-	-	-	-	-	147,336	-	-	147,336	-	(147,336)	
MERRILL	50010	1,670,440	-	165,365	83,294	64,055	312,714	-	138,564	236,599	147,059	834,936	-	835,504	
ROBINSON	50011	-	-	-	-	-	-	-	131,490	-	-	131,490	-	(131,490)	
SAXE	50012	1,526,051	-	183,742	83,294	71,012	338,048	-	126,744	236,599	147,059	848,450	-	677,601	
SWEENEY	50013	1,526,051	-	173,657	83,294	79,239	336,190	-	143,429	236,599	147,059	863,277	-	662,774	
THORPE	50015	908,309	-	174,554	83,294	67,883	325,731	-	143,977	236,599	147,059	853,366	-	54,943	
TROUT	50016	-	-	-	-	-	-	-	123,285	-	-	123,285	-	(123,285)	
TROUTMAN	50017	1,639,051	-	125,972	83,294	70,734	280,000	-	127,721	236,599	147,059	791,379	-	847,672	
WHEELER	50018	1,071,343	-	70,183	83,294	26,257	179,734	-	136,269	236,599	147,059	699,661	-	371,682	
WOLDT	50019	339,305	-	181,745	83,294	77,639	342,678	-	125,471	236,599	147,059	851,807	-	(512,502)	
KULHAVI	50025	1,381,661	-	190,963	83,294	65,686	339,943	-	151,289	236,599	147,059	874,890	-	506,771	
KESSELER	50026	1,784,005	-	251,983	83,294	109,293	444,570	-	146,676	236,599	147,059	974,904	-	809,101	
CAMPBELL	50027	1,784,005	-	115,527	83,294	44,042	242,863	-	149,006	236,599	147,059	775,527	-	1,008,478	
CELANI	50028	1,674,244	-	157,787	83,294	70,840	311,921	-	153,705	236,599	147,059	849,284	-	824,960	
FABIANO	50029	1,670,440	-	192,562	83,294	88,364	364,220	-	153,705	236,599	147,059	901,583	-	768,857	
TOTAL RESIDENCE HALLS		25,521,469	-	2,833,819	1,415,998	1,178,373	5,428,190	-	2,870,716	4,022,183	2,500,003	14,821,092	-	10,700,377	
APARTMENTS															
KEWADIN	50021	-	-	-	-	-	-	-	4,809	-	-	4,809	-	(4,809)	
NORTHWEST	50022	-	-	-	-	-	-	-	274,155	-	-	274,155	-	(274,155)	
GRAD HSG	50023	967,756	-	222,498	56,250	120,959	399,707	-	211,987	156,915	100,000	868,609	-	99,147	
TOTAL APARTMENTS		967,756	-	222,498	56,250	120,959	399,707	-	490,951	156,915	100,000	1,147,573	-	(179,817)	
RESIDENTIAL RESTAURANTS															
CAREY	50032	5,839,445	-	66,751	336,000	129,121	531,872	1,064,000	137,525	2,302,020	8,400	4,043,817	-	1,795,628	
MERRILL	50033	4,377,409	-	50,130	252,000	21,870	324,000	798,000	114,834	1,726,515	6,300	2,969,649	-	1,407,760	
ROBINSON	50034	-	-	-	-	-	-	-	116,529	-	-	116,529	-	(116,529)	
WOLDT	50035	10,953,466	-	125,102	612,000	54,577	791,679	1,938,000	202,488	4,192,965	15,300	7,140,432	-	3,813,034	
TOTAL RESIDENTIAL RESTAURANTS		21,170,320	-	241,983	1,200,000	205,568	1,647,551	3,800,000	571,376	8,221,500	30,000	14,270,427	-	6,899,893	
BOVEE UC															
BOOKSTORE	50042	6,160,410	-	513,906	165,500	262,742	942,148	4,250,000	-	808,223	-	6,000,371	-	160,039	
BUILDING	50043	40,000	-	364,936	5,000	134,180	504,116	-	-	23,600	-	527,716	-	(487,716)	
CENTRAL CARD	50045	63,000	-	59,450	-	27,637	87,087	-	-	224,800	-	311,887	-	(248,887)	
SUBTOTAL		6,263,410	-	938,292	170,500	424,559	1,533,351	4,250,000	-	1,056,623	-	6,839,974	-	(576,564)	

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
RESIDENCE LIFE & AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL								
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD					
BOVEE UC FOOD SERVICE																
CATERING	50048	2,221,308	-	-	166,967	-	166,967	854,163	-	918,332	-	1,939,462	-	281,846		
CENTRAL EATS	50049	733,279	-	-	59,108	-	59,108	174,789	-	96,368	-	330,265	-	403,014		
EINSTEINS	50050	285,263	-	-	62,819	-	62,819	79,882	-	104,109	-	246,810	-	38,453		
SHAKE SMART	50051	1,222,561	-	-	138,089	-	138,089	526,374	-	238,287	-	902,750	-	319,811		
PONDER LIBRARY	50052	290,000	-	-	-	-	-	-	-	256,900	-	256,900	-	33,100		
BEVERAGE SERVICES	50053	150,000	-	-	2,000	-	2,000	15,000	-	2,000	-	19,000	-	131,000		
KESSELER MARKET/SUBWAY	50054	140,861	-	-	28,848	-	28,848	63,607	-	72,013	-	164,468	-	(23,607)		
PONDER HP	50055	128,000	-	-	-	-	-	-	-	116,100	-	116,100	-	11,900		
THE WOLDT MARKET	50057	1,425,280	-	-	67,085	-	67,085	722,395	-	217,371	-	1,006,851	-	418,429		
UC STARBUCKS	50059	860,918	-	-	127,025	-	127,025	310,607	-	226,211	-	663,843	-	197,075		
THE ROBINSON MARKET	50060	-	-	-	-	-	-	-	-	-	-	-	-	-		
WHICH WICH	50064	154,626	-	-	35,850	-	35,850	591	-	42,139	-	78,580	-	76,046		
CONCESSIONS	50076	347,905	-	-	60,297	-	60,297	136,456	-	78,771	-	275,524	-	72,381		
SUBTOTAL		7,960,001	-	-	748,088	-	748,088	2,883,864	-	2,368,601	-	6,000,553	-	1,959,448		
TOTAL BOVEE UC		14,223,411	-	938,292	918,588	424,559	2,281,439	7,133,864	-	3,425,224	-	12,840,527	-	1,382,884		
PRINTING SERVICES																
UNIVERSITY PRESS	50082	1,230,000	-	406,713	8,500	186,844	602,057	492,000	-	320,026	-	1,414,083	-	(184,083)		
PRINTING SERVICES SIGN SHOP	50087	300,000	-	56,413	30,000	10,976	97,389	90,000	-	24,500	-	211,889	-	88,111		
TOTAL PRINTING SERVICES		1,530,000	-	463,126	38,500	197,820	699,446	582,000	-	344,526	-	1,625,972	-	(95,972)		
POOLED INVESTMENT INCOME																
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000		
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000		
UNALLOCATED EXPENSES																
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	(8,617,671)	(8,617,671)		
INTER-FUND TRANSFER TO GF	50969	-	-	-	-	-	-	-	-	-	-	-	-	-		
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)		
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)		
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	6,620,575	-	6,620,575	-	(6,620,575)		
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)		
MAINT REPLACEMENT & RENOV	74949	-	-	-	-	-	-	-	-	-	-	-	(1,448,519)	(1,448,519)		
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	6,620,575	-	6,620,575	(12,686,790)	(19,307,365)		
GRAND TOTAL		64,012,956	-	4,699,718	3,629,336	2,127,279	10,456,333	11,515,864	3,933,043	22,790,923	2,630,003	51,326,166	(12,686,790)	-		

Telecommunications/CMU Connect

Telecommunications/CMU Connect is an auxiliary center in the operating budget. The Telecommunications/CMU Connect budget for 2024-25 is built on the assumption that revenue and expenses will decrease slightly due to certain areas within Telecommunications moving to the general fund Office of Information Technology budget as well as changes to the University's budget model relating to telephone charges. Budgeted expenses include funds for staff compensation and related supplies such as service contracts with cellular providers.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
CMU CONNECT**

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				
CMU CONNECT														
CELLULAR PHONE RESALE	53100	9,545,606	-	-	-	-	-	-	-	-	-	-	(297,989)	9,247,617
PERSONNEL SERVICES	53100	-	-	154,469	180,063	63,614	398,146	-	-	-	-	398,146	-	(398,146)
SUPPLIES/DEPARTMENTAL	53100	-	-	-	-	-	-	-	-	2,200	-	2,200	-	(2,200)
SUPPLIES/RESALE-PLANT	53100	-	-	-	-	-	-	-	-	8,808,320	-	8,808,320	-	(8,808,320)
SUPPLIES/SYSTEM RELATED	53100	-	-	-	-	-	-	-	-	25,127	-	25,127	-	(25,127)
UNCOLLECTIBLE WRITE-OFFS	53100	-	-	-	-	-	-	-	-	13,824	-	13,824	-	(13,824)
GRAND TOTAL		9,545,606	-	154,469	180,063	63,614	398,146	-	-	8,849,471	-	9,247,617	(297,989)	-

Athletics

Athletics is classified as a subsidized auxiliary center in the operating budget. Athletics receives general fund support of \$20,133,554 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 45 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 2024-25 is set at \$7,034,688. Revenues, totaling \$7,066,251 received from ticket sales, game guarantees, fundraising, and other external sources support the additional operating needs of the athletic programs. The 2024-25 fiscal year expenditure budget totals \$27,199,805.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL								
			FACULTY SALARIES	FIXED-TERM SALARIES	STAFF SALARIES	OTHER COMPENS.	FACULTY BENEFITS	STAFF BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	302,086	30,000	-	69,970	402,056	-	55,000	-	457,056	-	(457,056)	
GENERAL FM & EQUIPMENT	55001	-	-	-	203,155	63,245	-	89,197	355,597	-	700,000	-	1,055,597	-	(1,055,597)	
NCAA PAYMENTS	55002	900,766	-	-	-	-	-	-	-	-	-	-	-	-	900,766	
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	2,061,681	-	2,061,681	-	(2,061,681)	
STUDENT-ATHLETE SERVICES	55005	-	-	-	175,500	146,966	-	57,591	380,057	-	60,000	-	440,057	-	(440,057)	
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
IMG REVENUE	55007	300,000	-	-	-	-	-	-	-	-	5,000	-	5,000	-	295,000	
COMPLIANCE	55008	-	-	-	131,126	43,431	-	40,922	215,479	-	50,000	-	265,479	-	(265,479)	
ATHLETIC COMMUNICATIONS	55009	-	-	-	172,637	92,409	-	68,576	333,622	-	50,000	-	383,622	-	(383,622)	
MID AMERICAN CONFERENCE	55010	1,882,000	-	-	-	-	-	-	-	-	100,000	-	100,000	-	1,782,000	
ATHLETIC SPECIAL EVENTS	55015	-	-	-	-	10,000	-	-	10,000	-	-	-	10,000	-	25,000	
ATHLETICS-GENERAL	55020	116,000	-	-	577,974	11,881	-	231,097	820,952	-	200,000	-	1,020,952	13,098,866	12,193,914	
ATHLETIC TICKET TRADE	55023	859,115	-	-	-	97,688	-	-	97,688	-	30,000	-	127,688	-	731,427	
OUTBOUND TICKETS	55024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
EQUIPMENT & LOCKER ROOM	55035	55,000	-	-	63,318	40,431	-	27,928	131,677	-	70,000	-	201,677	-	(146,677)	
MULTIMEDIA	55049	-	-	-	56,169	80,571	-	18,743	155,483	-	60,000	-	215,483	-	(215,483)	
SPORTS MEDICINE	55050	-	-	-	521,353	70,591	-	192,576	784,520	-	150,000	-	934,520	-	(934,520)	
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)	
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	425,000	-	425,000	-	(425,000)	
MARKETING	55053	-	-	-	53,000	53,431	-	18,125	124,556	-	65,000	-	189,556	-	(189,556)	
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
STRENGTH & COND. PROGRAM	55057	-	121,879	-	176,000	71,862	41,895	71,948	483,584	-	50,000	-	533,584	-	(533,584)	
PEP BAND	55059	-	-	-	-	18,000	-	-	18,000	-	-	-	18,000	-	(18,000)	
CHEERLEADERS	55060	-	-	-	-	10,765	-	-	10,765	-	-	-	10,765	-	(10,765)	
DANCE TEAM	55065	-	-	-	-	13,456	-	-	13,456	-	-	-	13,456	-	(13,456)	
FOOTBALL PREMIUM	55067	58,370	-	-	-	-	-	-	-	-	92,000	-	92,000	-	(33,630)	
CHIPPEWA CLUB	55070	1,135,000	-	-	172,679	83,838	-	59,439	315,956	-	65,000	-	380,956	-	754,044	
GAME GUARANTEES	55071	1,725,000	-	-	-	-	-	-	-	-	365,000	-	365,000	-	1,360,000	
FOOTBALL	55075	-	1,088,899	-	607,527	638,489	352,999	186,079	2,873,993	-	1,500,000	-	4,373,993	-	(4,373,993)	
MEN'S BASKETBALL	55081	-	300,000	-	338,336	92,639	98,398	74,665	904,038	-	400,000	-	1,304,038	-	(1,304,038)	
BASEBALL	55082	-	182,500	62,500	-	-	87,306	-	332,306	-	235,000	-	567,306	-	(567,306)	
MENS TRACK & CROSS CO	55083	-	48,326	-	-	-	18,489	-	66,815	-	30,000	-	96,815	-	(96,815)	
MENS GOLF	55084	-	72,892	-	-	-	14,208	-	87,100	-	100,000	-	187,100	-	(187,100)	
WRESTLING	55085	-	129,000	40,000	-	-	60,490	-	229,490	-	120,000	-	349,490	-	(349,490)	
WOMEN'S BASKETBALL	55091	-	223,000	-	224,675	97,639	63,959	47,405	656,678	-	325,000	-	981,678	-	(981,678)	
WOMEN'S SOCCER	55092	-	165,849	-	-	-	64,544	-	230,393	-	124,000	-	354,393	-	(354,393)	
FIELD HOCKEY	55093	-	148,824	-	-	-	49,737	-	198,561	-	114,000	-	312,561	-	(312,561)	
GYMNASTICS	55094	-	189,494	-	-	-	70,234	-	259,728	-	126,758	-	386,486	-	(386,486)	
WOMEN'S GOLF	55095	-	66,381	-	-	-	19,769	-	86,150	-	110,000	-	196,150	-	(196,150)	
WOMEN'S LACROSSE	55096	-	153,381	-	-	-	50,233	-	203,614	-	127,000	-	330,614	-	(330,614)	
WOMENS TRACK & CROSS CO	55097	-	189,320	-	-	-	85,537	-	274,857	-	210,000	-	484,857	-	(484,857)	
VOLLEYBALL	55098	-	165,826	44,000	-	-	73,884	-	283,710	-	130,000	-	413,710	-	(413,710)	
SOFTBALL	55099	-	191,866	-	-	-	51,931	-	243,797	-	180,000	-	423,797	-	(423,797)	
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	7,034,688	-	7,034,688	7,034,688	-	
NCAA SPECIAL ASSIST FUND	55137	-	-	-	-	-	-	-	-	-	65,000	-	65,000	-	(65,000)	
GRAND TOTAL		7,066,251	3,437,437	146,500	3,775,535	1,767,332	1,203,613	1,254,261	11,584,678	-	15,615,127	-	27,199,805	20,133,554	-	

General Fund Support	2024-2025
Reg/FT Faculty Salaries	3,583,937
Staff Salaries	3,775,535
Reg/FT Faculty Benefits	1,203,613
Staff Benefits	1,254,261
Supplies & Equipment	1,219,839
Debt Service	2,061,681
Scholarships	<u>7,034,688</u>
	20,133,554

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
2024-2025 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	513,605	-	515,216	196,773	316,606	1,028,595	-	232,898	-	1,261,493	747,888	-
UHS BEHAVIORIAL HEALTH SERVICES	1503000000	251,893	247,500	161,972	47,258	154,986	611,716	-	-	-	611,716	359,823	-
CLINICAL OPERATIONS	1518200000	262,253	281,500	284,356	35,689	236,455	838,000	-	35,883	-	873,883	611,630	-
GRAND TOTAL		1,027,751	529,000	961,544	279,720	708,047	2,478,311	-	268,781	-	2,747,092	1,719,341	-

WCMU Public Media

WCMU Public Media is classified as a subsidized auxiliary center in the operating budget. The 2024-25 expenditure budget totals \$6,442,510 as compared to \$6,491,014 in 2023-24. WCMU expects to generate \$5,264,916 in revenue and receives \$1,177,594 in general fund support. These figures include matching funds from the Corporation for Public Broadcasting. The total expenditure budget reflects a .75 percent decrease compared to the 2023-24 operating budget.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 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	-	-	-	-	-	-	-	-	-	-	-	729,065	729,065
MISCELLANEOUS	43305/43313	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500
TOWER RENT	43313	98,225	-	-	-	-	-	-	-	-	-	-	-	98,225
CONTRIBUTIONS	9300011	1,406,000	-	-	-	-	-	-	-	-	-	-	-	1,406,000
MANAGEMENT & GENERAL	43350	-	-	130,444	49,282	35,425	215,151	-	93,100	-	308,251	-	-	(308,251)
FUNDRAISING	43351	-	-	77,482	82,287	40,381	200,150	-	199,550	-	399,700	-	-	(399,700)
BROADCASTING	43352	-	-	211,019	11,900	77,746	300,665	-	428,180	-	728,845	-	-	(728,845)
PROGRAMMING	43353	-	-	217,076	74,010	99,239	390,325	-	507,921	-	898,246	-	-	(898,246)
PROGRAM INFORMATION	43354	-	-	29,127	34,679	11,296	75,102	-	67,200	-	142,302	-	-	(142,302)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	7,000	-	7,000	-	-	(7,000)
CORP FOR PUBLIC BROADCASTING	69015	244,554	-	-	-	-	-	-	-	-	-	-	-	244,554
TOTAL RADIO		1,755,279	-	665,148	252,158	264,087	1,181,393	-	1,302,951	-	2,484,344	729,065	-	
TELEVISION														
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	448,529	448,529
MISCELLANEOUS	43205/43213	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500
TOWER RENT	43213	250,944	-	-	-	-	-	-	-	-	-	-	-	250,944
CONTRIBUTIONS	9300010	2,044,000	-	-	-	-	-	-	-	-	-	-	-	2,044,000
MANAGEMENT & GENERAL	43250	-	-	108,732	135,255	25,290	269,277	-	152,430	-	421,707	-	-	(421,707)
FUNDRAISING	43251	-	-	144,517	156,675	75,252	376,444	-	435,450	-	811,894	-	-	(811,894)
BROADCASTING	43252	-	-	327,461	22,100	123,142	472,703	-	529,420	-	1,002,123	-	-	(1,002,123)
PROGRAMMING	43253	-	-	309,580	-	135,415	444,995	-	936,959	-	1,381,954	-	-	(1,381,954)
PROGRAM INFORMATION & OUTREACH	43254	-	-	54,093	64,403	20,979	139,475	-	111,500	-	250,975	-	-	(250,975)
OUTREACH	43255	-	-	58,000	-	18,513	76,513	-	13,000	-	89,513	-	-	(89,513)
CPB CARES ACT		-	-	-	-	-	-	-	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	63023	-	-	-	-	-	-	-	-	-	-	-	-	-
CORP FOR PUBLIC BROADCASTING	69005	1,211,193	-	-	-	-	-	-	-	-	-	-	-	1,211,193
TOTAL TELEVISION		3,509,637	-	1,002,383	378,433	398,591	1,779,407	-	2,178,759	-	3,958,166	448,529	-	
GRAND TOTAL		5,264,916	-	1,667,531	630,591	662,678	2,960,800	-	3,481,710	-	6,442,510	1,177,594	-	

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 2024-25 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
2024-2025 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 Events

University Events is classified as a subsidized auxiliary center in the operating budget. The 2024-25 University Events budget includes general fund support of \$250,000. University Events coordinates all aspects of activities offered at the university for non-athletic public performances. University Events functions as the contracting agent for the university for all public events as it relates to performing artists, speakers, and films. The department works with student organizations, university departments, and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental, and related billings of all University staging, chairs, and audio/video equipment.

**CENTRAL MICHIGAN UNIVERSITY
2024-2025 NON-GENERAL FUND BUDGET
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
UNIVERSITY EVENTS & CONFERENCES													
UNIVERSITY EVENTS	50181	580,000	-	305,868	170,000	116,590	592,458	-	237,542	-	830,000	250,000	-
GRAND TOTAL		580,000	-	305,868	170,000	116,590	592,458	-	237,542	-	830,000	250,000	-

University Recreation

University Recreation is classified as a subsidized auxiliary center in the operating budget. The 2024-25 University Recreation budget includes general fund support of \$1,031,545. 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
2024-2025 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	184,859	47,297	552,568	216,800	289,739	1,106,404	-	110,000		1,216,404	1,031,545	-	
GRAND TOTAL		184,859	47,297	552,568	216,800	289,739	1,106,404	-	110,000	-	1,216,404	1,031,545	-	

SPECIFIC 2024-2025 REVENUE AND EXPENDITURE ITEMS TOTALING \$1,000,000 OR MORE OF CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2024-2025 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 715 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	5,000,000	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, and life/disability, for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,700,000	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	1,500,000	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	1,600,000	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	1,000,000	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) Charter School Governance Consulting/ CM Schumacher Consulting	23350/23316	1,200,000	Charter School Governance Consultant services agreement
16) Physician Adjuster Payments	Various	17,661,228	Enhanced Medicaid payments to CMED affiliate provider groups.
17) State of Michigan - IGT	Various	7,272,586	Local match payments to the State of Michigan in association with physician adjuster payments.
18) University Pediatricians	Various	7,738,541	Enhanced Medicaid payments to CMED affiliate provider group.
19) State of Michigan (UP) - IGT	Various	4,465,117	Local match payments to the State of Michigan in association with UP physician adjuster payments.
20) Covenant Reimbursements	Various	3,000,000	Reimbursements for overhead paid by Covenant Health System to CMU.
21) University Pediatricians Reimbursements	Various	8,000,000	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
22) State of Michigan - Medicaid Payments	Various	29,888,708	Inter-governmental (pass-through) transfers (from State to CMU) for enhanced Medicaid payments.
23) Game Guarantee - Football	55071	1,150,000	Revenue from football game against the University of Illinois.
24) Conference Distribution	55010	1,650,000	Mid-American Conference
TOTAL		<u>\$146,276,180</u>	

APPENDIX B**"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>	

APPENDIX C**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 Credit 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 Staples 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) Network Infrastructure Upgrade	Various	7,780,260	Multi-year agreement with Hewlett Packard Enterprise/HP Financial Services for network equipment and related implementation costs.
8) EAB Enrollment Partnership (Contract and Direct costs)	Various	2,110,989	EAB Enrollment Services consulting agreement
	TOTAL	<u>\$31,836,626</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2024-25
<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	2024-25
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	1,439,000
CAMPUS	ANNUAL - CIVIL WORKS	1,365,000
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	897,000
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	1,999,000
	TOTAL DEFERRED MAINTENANCE	\$ 5,700,000