

EASTERN MICHIGAN UNIVERSITY

FY2023 UNIVERSITY BUDGET DATA



UNIVERSITY BUDGET OFFICE





Fringe Benefit Rates

Fringe benefits are employee associated costs such as health care expenses, pension plan expenses and FICA expenses. These costs are expressed as a rate by employee type. Eastern Michigan University uses the fringe benefit pool method to calculate fringe benefit rates for a given fiscal year. Under the fringe benefits pool method, fringe benefits are estimated as a percentage of actual wages for the entire University. The Budget office analyzes this relationship prior to the beginning of the new fiscal year.

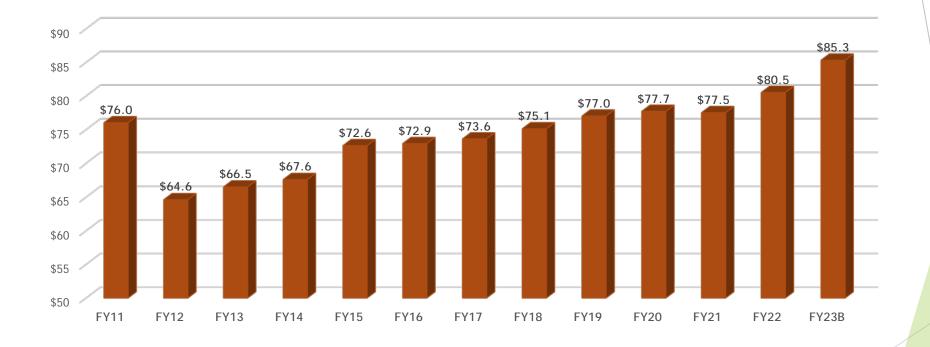
Fiscal Year 2023 Benefit Rates

(Effective July 1, 2022 - June 30, 2023)

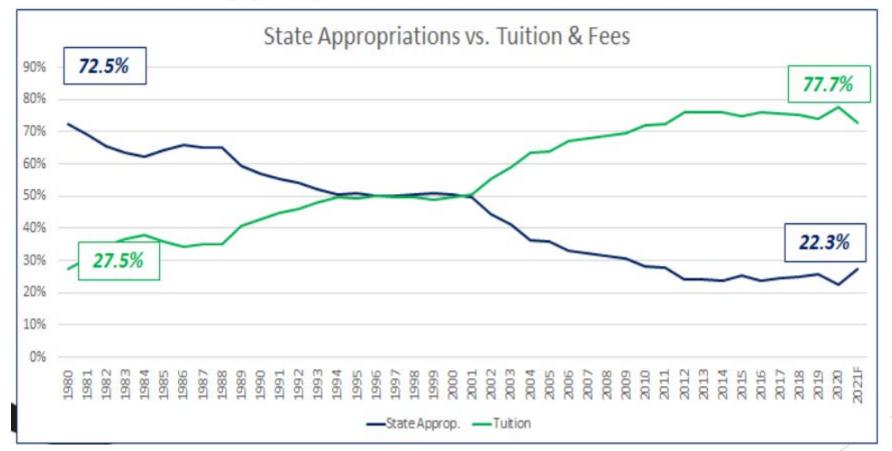
Faculty and Staff	40.0%
Temporary Employees	8.0%
Consultants	8.0%
Honorariums	8.0%
Graduate Students	2.0%
Regular Student Help	2.0%
Non-enrolled Students	2.0%

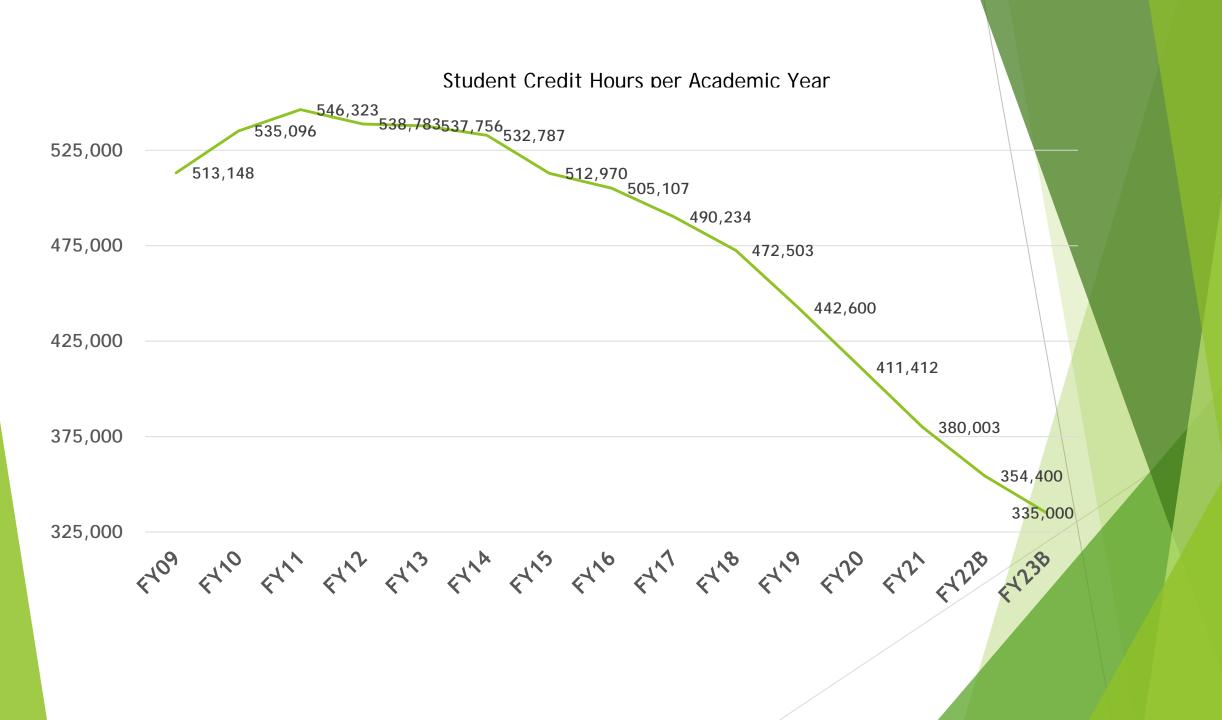
Note: Fringe benefit rates for grant related positions are different from the rates mentioned above. Please contact Grants Accounting for the most up to date rates.

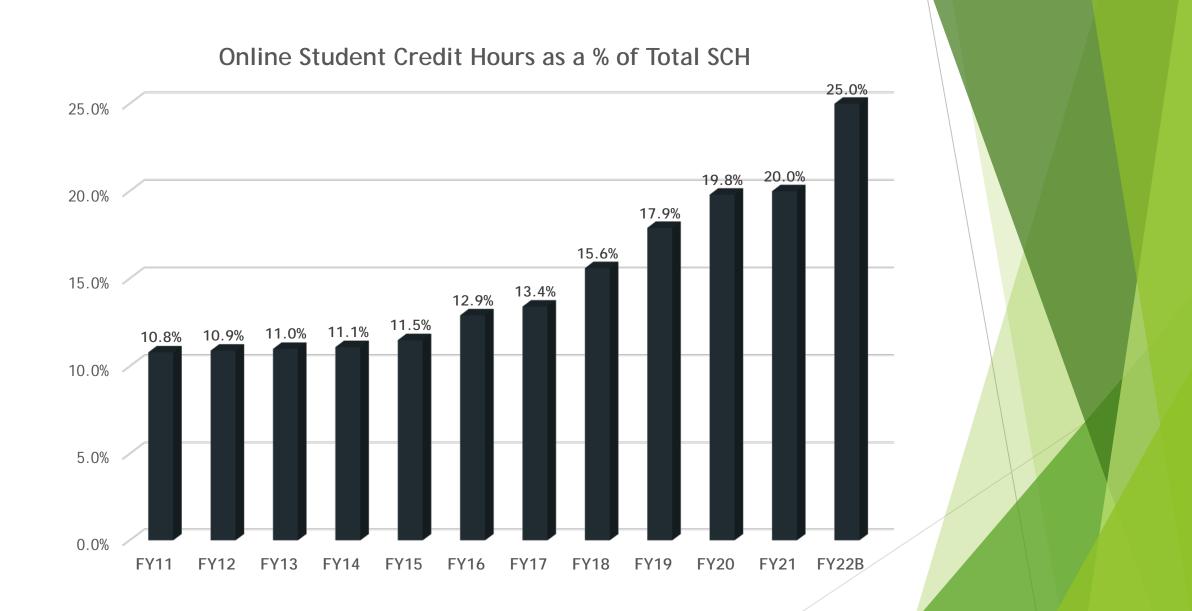
State Appropriations



State Appropriations vs. Tuition & Fees







FY23 General Fund Revenue Budget

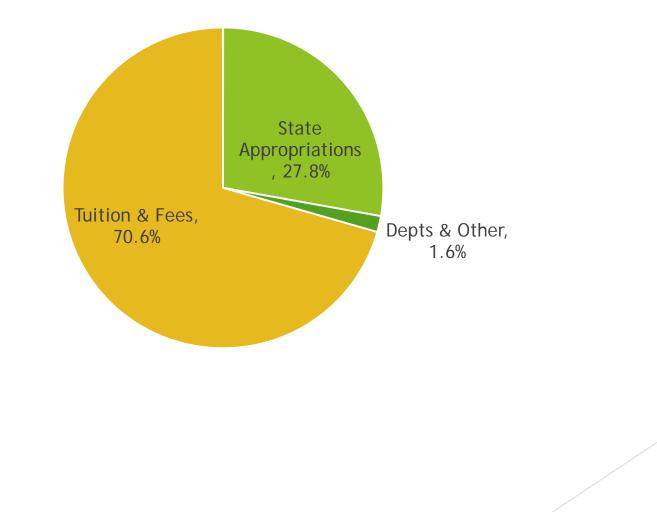
FY 2021-22 Recommended Approved Budget (In millions)

FY 2022-23

Budget

Revenues		
Tuition and Fees	\$ 220.1	\$ 216.4
State Appropriation	\$ 80.6	\$ 85.3
Other	\$ 4.7	\$ 5.0
Total Revenue	\$ 305.4	\$ 306.7

Where does EMU get its General Fund Revenue?



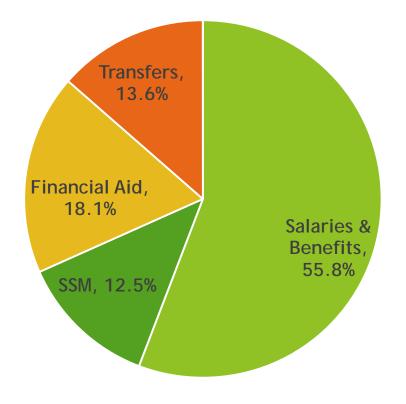
FY23 General Fund Expense Budget

Expenditures		
Salaries	\$ 125.3	\$ 124.0
Benefits	\$ 47.8	\$ 47.2
Total Personnel Costs	\$ 173.1	\$ 171.2
Financial Aid	\$ 54.8	\$ 55.6
Net transfers	\$ 40.0	\$ 41.6
SS&M / Other	\$ 37.5	\$ 38.3
Total Expenditures	\$ 305.4	\$ 306.7

FY23 Original Revenue Budget by Account

Account	Account Title	Budget
0011	Acad Part Tuition Undergrad	3,445,249
0013	Acad Part Tuition Grad	3,494,420
0016	Tuition Doctoral	3,387,79
0020	Tuition Undergrad	151,608,03
0036	Tuition Grad	31,410,753
0045	Registration Fee Undergrad	1,729,55
0050	Application Fee Undrgrad	200,000
0052	Application Fee Grad	30,00
0058	Grad Fee	410,00
0060	ID Card Fee	25,00
0062	Installment Fee	250,00
0066	Late Fee	1,350,00
0068	Library Fines	-
0070	Music Fees	30,00
0072	Non Credit Course Fee	250,00
0076	Program Fees Continuing Ed	700,00
0077	Program Fees Academic	8,583,14
0079	Online Fees	7,939,21
0080	Program Adj Drops	90,00
0081	Unearned Student Fees	-
0086	Late Registration Fee	140,00
0089	Online/Hybrid Fees	1,157,38
0091	New Student Freshman	480,00
0093	New Student Transfer	250,00
0096	Payment Plan Fee	130,00
0097	New Student Grad PBC SB	150,00
0098	First Four Move-In	125,00
0134	Service Revenue	400,00
0232	Rent	60,00
0350	Vending Machine Income	20,00
0450	IDC Redistribution Federal	830,00
0455	IDC Redistribution State	30,00
0460	IDC Non Redistribution Other	30,00
0465	Administrative Fee Other	665,00
0470	IDC Redistribution Other	130,00
0515	ACA Federal Pell	60,00
0525	Service Charge Returned Checks	10,00
0575	Miscellaneous Non Taxable	1,810,00
0610	State Appropriation	85,334,00
rand Total		306,744,554

Where does EMU spend its General Fund Money?



FY23 Expense Budgets by Division

Account Group	Acct	Description	Academic and Student Affairs	Advancement	Business and Finance	Communications	Office of the President	VP Government/Community Relations	VP Human Resources	VP Operations & Facilities
Salaries and Wages Faculty	1010		46,165,565							
	1010B	Ranked Faculty Fall Winter Pool	3,965,712							
		Ranked Faculty Summer Pool	4,450,660							
	1100		3,056,406							
	1100B	Full Time Lecturer Fall WI Pool	192,000							
		Adjunct Lecturer Fall WI Pool	7,076,381							
aries and Wages Faculty Total			64,906,724							
rofessional Technical	1210	Admin Professional NBF	12,132,176	548,039	1,697,566	607,600	4,194,511	93,972	927,570	810,192
oressional recimical	1210	Administrative Hourly NBF	47,093	346,033	1,057,300	607,600	4,134,311	33,372	230,068	610,132
	1230	PT UAW Non Exempt	7,845,735		1,089,682	344,816	5,267,371		230,000	1,049,817
	1230	PI DAW Non Exempt Police Officer	7,845,735		1,089,682	344,816	5,267,371			1,049,817
	1260	Police Sergeants					603,368			
fessional Technical Total			20,025,004	548,039	2,787,248	952,416	11,787,269	93,972	1,157,638	1,860,009
ipport Staff	1280		2,924,956		720,315		1,503,605			104,955
	1290	Confidential Clerical NBF	125,705			62,150				
	1310	Maintenance AFSCME	142,480		51,626					7,123,290
	1350	Longevity Bargained Staff			164,823					
port Staff Total			3,193,141		936,764	62,150	1,503,605			7,228,245
vertime	1400B	Pooled Overtime Budget				447	318,516			244,057
rtime Total						447	318,516			244,057
alaries & Wages Temporary	15008	Pooled Temporary Salaries	67,081			3,840	16,450			76,691
ries & Wages Temporary Total			67,081			3,840	16,450			76,691
isc. Personal Services	16008	Pooled Personal Services Budget	584,009		40,000	11,566	48,542			10,002
		Severance Payouts			200.000	,000	40,542			
c. Personal Services Total	1000	accounter apour	584,009		240,000	11,566	48,542			
udent Help	17000	Graduate/Doctoral Pool	2,896,599		7,451	16,500	12,464			
oven, nep		Reg Student Help Budget	1,153,626		248,754	52,350	12,464 474,314			34,090
fent Help Total	10/00	Nex scopent help booket								
			4,050,225		256,205	68,850	486,778			34,090
inge Benefits	2500		35,249,948	219,216	1,649,846	405,826	5,316,350	37,589	463,055	3,635,302
		Fringe Benefit Budget Adjustment			264,479					
	2560	Employee Recognition							40,000	
ge Benefits Total			35,249,948	219,216	1,914,325	405,826	5,316,350	37,589	503,055	3,635,302
tilities	2705	Electricity	4,400		850,000	14,901				
	2710	Heating Fuel	2,800		2,400,000					
	2720	Water			800,000					
	2755	Telephone Business Services			800,000					
	2780	Trash Removal Services								
ties Total			7,200		4,850,000	14,901				
ther Expenses	2805	Auto Premiums			15,000					
	2810	Athletic Premium			600.000					
	2815	Liability Premiums			600,000					
	2820	Direct and Officer Premium			230,000					
	2825	Property Premiums			480,000					
			134,724		480,000					
	2901	PR Growth Fund	134,724							
	2914	Bad Debt			2,900,000					
	2916	Corporate Fees					140,000			
	2917	UBC Carryforward			205,500					
	2918	EMU Contingency			1,101,295					
	2926	Collections Write Off								
	2930	Discretionary					181,500			
	2940	External Audit			125,000					
	2955	Bank Service Charge			50,000					
	2965	Legal Fees			750,000					
	2967	MUSIC Legal Fees			130,000					
	4.701	moune segui reca			-					
		3 Other Operating Expenses	8,986,630	79,664	1,654,755	2,434,434	10,484,865	143,548	334,166	1,784,350
	3000B				8,711,550	2,434,434	10,806,365	143,548	334,166	1,784,350
er Expenses Total	30008		9,121,354	79,664						
		Financial Aid	9,121,354 5,030,000	79,664	0,711,550		50,600,000			
ancial Aid			5,030,000	79,664	6,711,550		50,600,000			
ancial Aid cial Aid Total	7010	Financial Ald		79,664	6,711,550					
ancial Aid cial Aid Total ndation	7010		5,030,000	1,542,567	0;/11;30		50,600,000			
ancial Aid cial Aid Total Indation dation Total	7010 3595	Financial Aid Disbursement To Foundation	5,030,000				50,600,000			
ancial Aid Icial Aid Total Indation dation Total	7010 3595 9010	Financial Aid Disbursement To Foundation Mandatory Trans Out. Debt Service	5,030,000 5,030,000	1,542,567	4,942,357		50,600,000			
ancial Aid Incial Aid Total undation dation Total	7010 3595 9010 9030	Financial Aid Disbursement To Foundation Mandatory Trans Out Debt Service Matching Trans Out Research Proj	5,030,000	1,542,567			50,600,000			
ancial Aid Icial Aid Total Indation dation Total	7010 3595 9010 9030 9360	Financial Ald Disbursement To Foundation Mandatory Trans Out Debt Service Matching Trans Out Research Proj Internai Charge Transfer In	5,030,000 5,030,000	1,542,567	4,942,357		50,600,000			(732,000)
ancial Aid Incial Aid Total undation dation Total	7010 3595 9010 9030 9360 9420	Financial Ald Disbursement To Foundation Mandatory Trans Out. Debt Service Matching Trans Out. Research Proj Internal Charge Transfer In Transfers Out. Aux Admin	5,030,000 5,030,000 372,700	1,542,567	4,942,357 (976,222)		50,600,000			
ancial Aid Icial Aid Total Indation dation Total	7010 3595 9010 9030 9360 9420 9550	Financial Ald Disbursement To Foundation Mandatory Trans Out Debt Service Matching Trans Out Research Proj Internal Charge Transfer In Transfers Out Aux Admin Nonmandatory Transfer Out	5,030,000 5,030,000	1,542,567	4,942,357 (976,222) 15,124,755		50,600,000			(732,000) 4,400,000
nancial Aid ncial Aid Total pundation ndation Total	7010 3595 9010 9030 9360 9420	Financial Aid Disbursement To Foundation Mandatory Trans Out. Debt Service Matching Trans Out. Research Proj Internal Charge Transfer In Transfers Out. Aux Admin	5,030,000 5,030,000 372,700	1,542,567	4,942,357 (976,222) 15,124,755 (2,730,514)		50,600,000			
inancial Aid Incial Aid Total Dundation Indation Total	7010 3595 9010 9030 9360 9420 9550	Financial Ald Disbursement To Foundation Mandatory Trans Out, Debt Service Matching Trans Out, Research Proj Internal Charge Transfer In Transfers Out, Jaw Admin Nonmandatory Transfer Out Nonmandatory Transfer In	5,030,000 5,030,000 372,700	1,542,567	4,942,357 (976,222) 15,124,755		50,600,000			
nancial Aid Inclail Aid Total undation ndation Total ansfers	7010 3595 9010 9030 9360 9420 9550 9560	Financial Ald Disbursement To Foundation Mandatory Trans Out Debt Service Matching Trans Out Research Proj Internal Charge Transfer In Transfers Out Aux Admin Nonmandatory Transfer Out	5,030,000 5,030,000 372,700	1,542,567	4,942,357 (976,222) 15,124,755 (2,730,514) 21,16(9,377		50,600,000			
er Expenses Total Inancial Ald Total oundation ndation Total ransfers Fotal TE Absontion	7010 3595 9010 9030 9360 9550 9550 9630	Financial Ald Disbursement To Foundation Mandatory Trans Out, Debt Service Matching Trans Out, Research Proj Internal Charge Transfer in Transfers Out, Jaw Admin Nonmandstory Transfer In Transfer Out To Auxiliar-GF Support	5,030,000 5,030,000 372,700 92,351 - 465,051	1,542,567 1,542,567	4,942,357 (976,222) 15,124,755 (2,730,534) 21,169,377 37,523,753		50,600,000 50,600,000	12 853)	(27.476)	4,400,000
inancial Ald Inicial Ald Total Sundation ndation Total ransfers sefers Total	7010 3595 9010 9030 9360 9550 9550 9630	Financial Ald Disbursement To Foundation Mandatory Trans Out, Debt Service Matching Trans Out, Research Proj Internal Charge Transfer In Transfers Out, Jaw Admin Nonmandatory Transfer Out Nonmandatory Transfer In	5,030,000 5,030,000 372,700 92,351 -	1,542,567	4,942,357 (976,222) 15,124,755 (2,730,514) 21,16(9,377	(24,299) (24,259)	50,600,000	(2,853) (2,853)	(27,476) (27,476)	4,400,000

-	Academic &	Student Affair	'S			B&F	Facilities an	d Operations					Athletics	
Budget FY23	НА	Student Media	Children's Institute	Autism Center	Academic & Student Affairs Totals	Eagle Crest	REC IM	Dining	Student Center	Convo / Pease	Athletics Pracitce	Facilities and Operations Total	Athletics	Grand Totals
Auxiliary fund #	A50000	A01050	A02250	A05780		A05926	A01650	A00025	A05770	A05755	A05760		A60000	
Revenue:														
Departmental activities	(289,000)		(650,000)	(775,000)	(1,714,000)	(2,116,300)	(1,528,500)	(13,767,000)	(206,378)			(15,501,878)	(5,550,000)	(24,882,178)
Rent	-		-	-	-	-			(525,000)	(250,000)	(327,350)	(1,102,350)	-	(1,102,350)
Total Revenue	(289,000)	-	(650,000)	(775,000)	(1,714,000)	(2,116,300)	(1,528,500)	(13,767,000)	(731,378)	(250,000)	(327,350)	(16,604,228)	(5,550,000)	- (25,984,528)
Budgeted Revenue %	1.11%	0.00%	2,50%	2.98%		8.14%	5.88%	52,98%	2.81%	0.96%	1.26%		21.36%	(
Expenses:														
Cost of goods sold		-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages			575,519	512,326	1,087,845	-	386,433		721,491	342,516	54,725	1,505,165	7,300,955	9,893,965
Overtime / temps/ EC				100,000	100,000	-	10,000			12,600		22,600	278,500	401,100
Student help (ST+GA)			230,000	125,000	355,000	-	520,000		364,000	125,000	25,000	1,034,000	329,425	1,718,425
Employee benefits		-	225,694	200,912	426,606	-	155,464		282,938	141,574	21,961	601,937	2,978,384	4,006,927
Supplies, services & materials	772,900	100,000	100,000	60,000	1,032,900	2,115,738	980,000	11,935,000	500,000	631,952	168,500	14,215,452		17,364,090
Financial aid/Scholar awards					-	-	83,000			10,000		93,000	5,068,754	5,161,754
Funding pool (acct. 2930)			(130,000)	(352,773)	(482,773)	-	-			(84,243)		(84,243)	296,019	(270,997)
Administrative Overhead (10% revenue	e)		65,000	77,500	142,500		152,850		73,137	25,000	32,735	283,722	550,000	976,222
Debt Service					-	-	932,289		2,192,291	1,761,007		4,885,587	392,963	5,278,550
Internal Transfers					-	-						-	-	-
Custodian charge/transfer			31,127	31,127	62,254	-	247,936		435,780			683,716	-	745,970
					-									
Total Expenses	772,900	100,000	1,097,340	754,092	2,724,332	2,115,738	3,467,972	11,935,000	4,569,637	2,965,406	302,921	23,240,936	17,195,000	45,276,006
Auxiliary Operating Margin	(483,900)	(100,000)	(447,340)	20,908	(1,010,332)	562	(1,939,472)	1,832,000	(3,838,259)	(2,715,406)	24,429	(6,636,708)	(11,645,000)	(19,291,478)
Margin for Capital - 2918				20.002	20.002	562		1 022 000			24.422	-	-	-
General Fund Support - 9640	(483,900)	(100.000)	(447,340)	20,908	20,908 (1,031,240)	562	(1,939,472)	1,832,000	(3,838,259)	(2,715,406)	24,429	1,856,429 (8,493,137)	(11,645,000)	1,877,899 (21,169,377)
	(405,500)	(100,000)	(0,0,0)	-	(1,001,240)	-	(2,333,772)		(0,000,200)	(2,710,400)		(0,433,137)	(22,045,000)	(21,103,377)
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FY23 Auxiliary Budget

Eastern Michigan University Auxiliary Activities Operating Budget Fiscal Years 2021-22 and 2022-23

	Ap	2021-22 proved	Reco	2022-23 mmended
(in millions)	в	udget	В	udget
Revenues				
(by Auxiliary)				
Dining	\$	14.2	\$	13.8
Athletics	\$	5.5	\$	5.8
Rec IM	s	1.7	\$	1.5
Children's Institute	s	0.6	ŝ	0.7
Convocation Center	\$	0.3	ŝ	0.3
All Other Auxiliary Activities	\$	3.7	s	4.1
Total Revenue	\$	26.0	3 5	26.2
	Ар	2021-22 proved	Reco	2022-23 mmended
fra	В	udget	в	udget
(in millions) Expenses				
Expenses				
Salaries & Wages	\$	8.7	\$	9.3
Overtime/temps/EC	\$	0.6	\$	0.5
	*		+	
	\$	1.5	\$	1.6
Benefits	\$	3.6	\$	4.0
Benefits Total Personnel Costs	\$	3.6 14.4	\$ \$	4.0
Benefits Total Personnel Costs Financial Aid	\$ \$	3.6 14.4 0.9	\$ \$ \$	4.0 15.4 0.9
Benefits Total Personnel Costs Financial Aid SS&M	\$ \$ \$	3.6 14.4 0.9 24.1	\$ \$ \$	4.0 15.4 0.9 23.0
Benefits Total Personnel Costs Financial Aid SS&M Debt Service	\$ \$ \$ \$	3.6 14.4 0.9 24.1 5.3	\$ \$ \$ \$	4.0 15.4 0.9 23.0 5.3
Benefits Total Personnel Costs Financial Aid SS&M Debt Service Net Transfers	\$ \$ \$ \$	3.6 14.4 0.9 24.1 5.3 0.8	\$ \$ \$ \$ \$ \$ \$	4.0 15.4 0.9 23.0 5.3 0.9
Benefits Total Personnel Costs Financial Aid SS&M Debt Service	\$ \$ \$ \$	3.6 14.4 0.9 24.1 5.3	\$ \$ \$ \$	4.0 15.4 0.9 23.0 5.3
Financial Aid SS&M Debt Service Net Transfers	\$ \$ \$ \$	3.6 14.4 0.9 24.1 5.3 0.8	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4.0 15.4 0.9 23.0 5.3 0.9
Benefits Total Personnel Costs Financial Aid SS&M Debt Service Net Transfers Total Expenditures	\$ \$ \$ \$ \$ \$	3.6 14.4 0.9 24.1 5.3 0.8 45.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4.0 15.4 0.9 23.0 5.3 0.9 45.5