



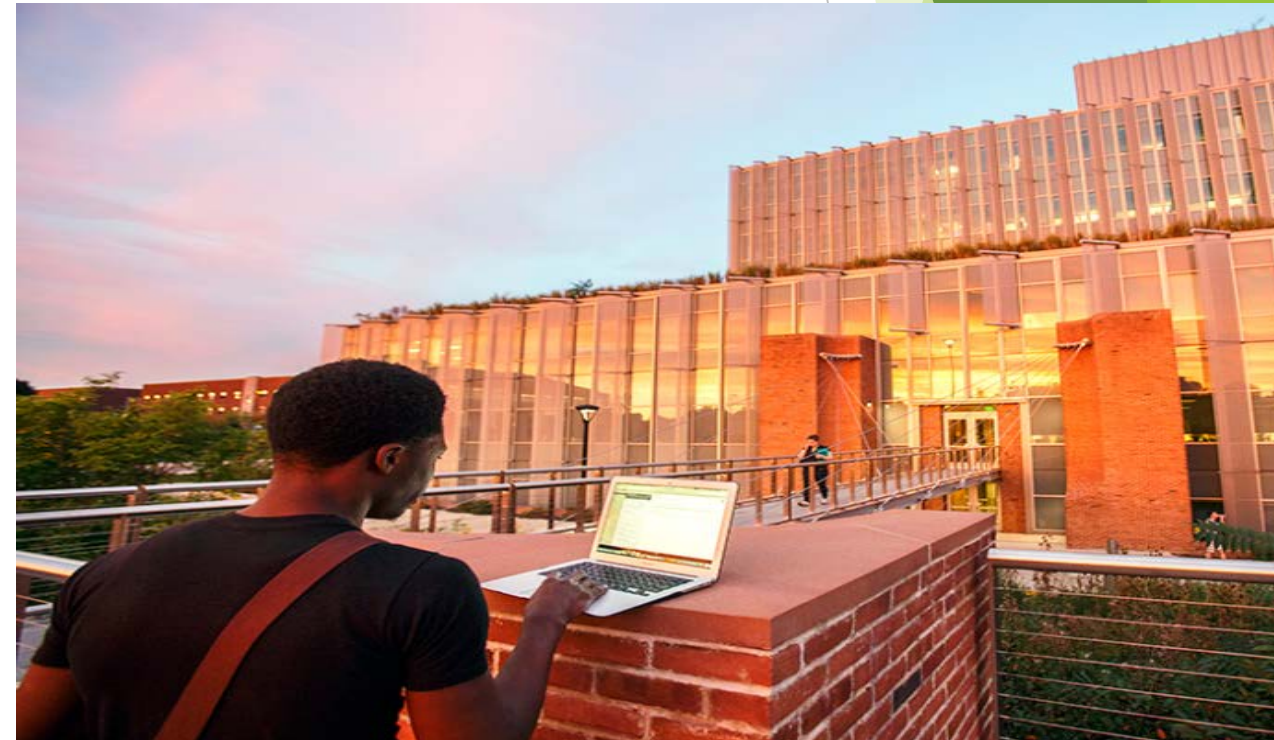
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EASTERN MICHIGAN UNIVERSITY

FY2022 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.

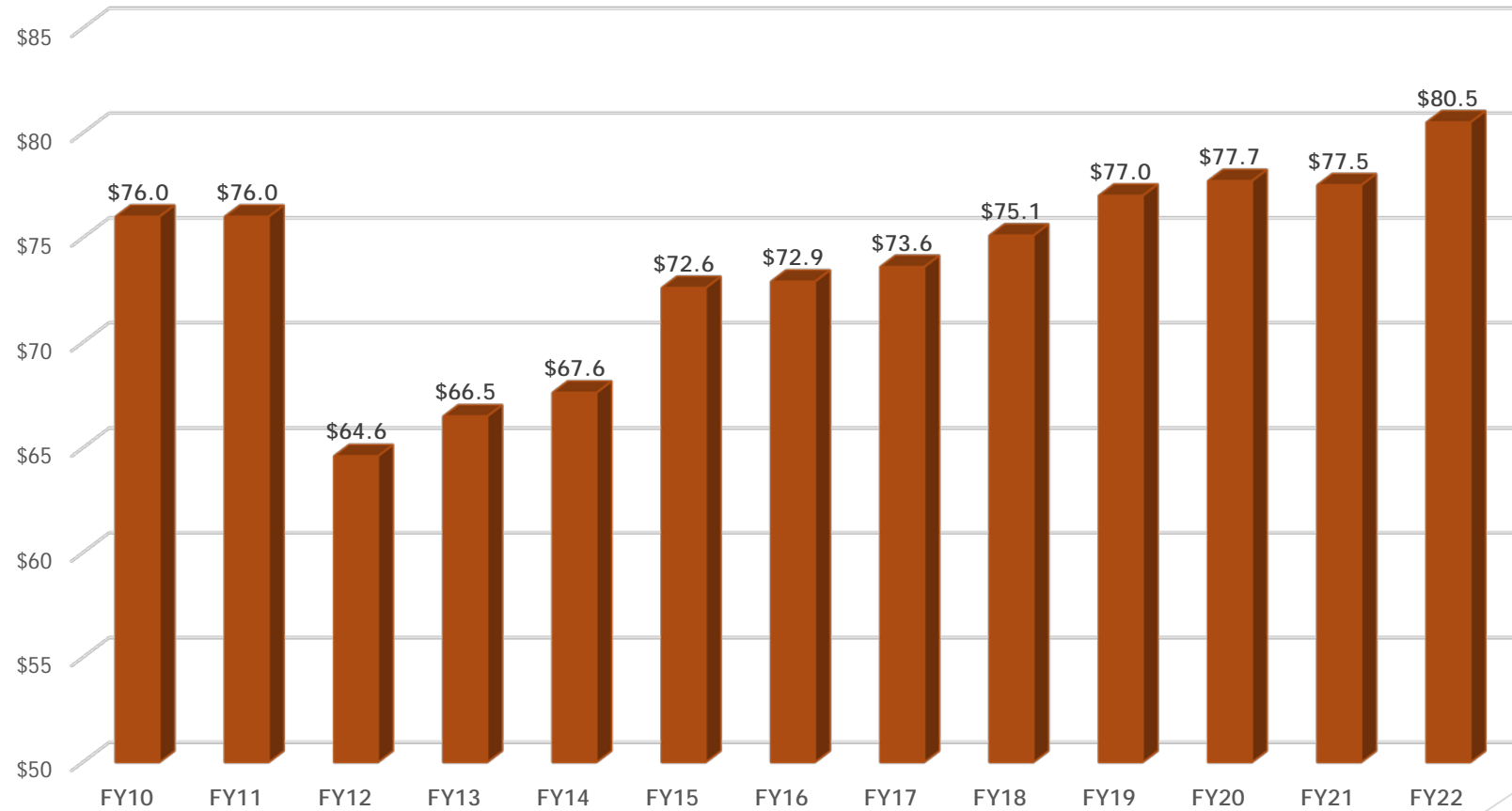
Fiscal Year 2022 Benefit Rates

(Effective July 1, 2021 – June 30, 2022)

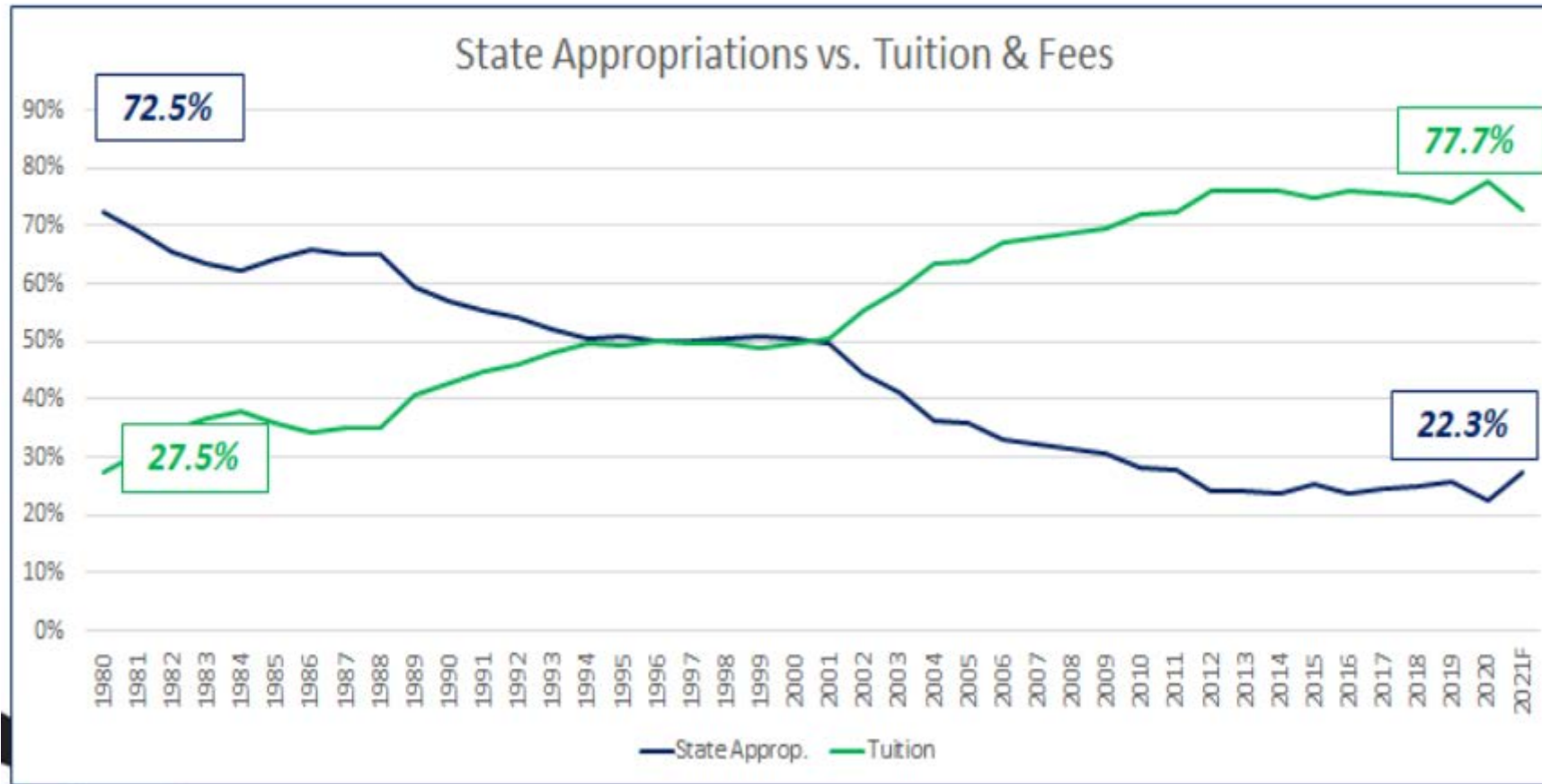
Faculty and Staff	40.0%
Temporary Employees	8.0%
Consultants	8.0%
Honorariums	8.0%
Graduate Students	2.0%
Regular Student Help	2.0%
Non-enrolled Students	2.0%

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.

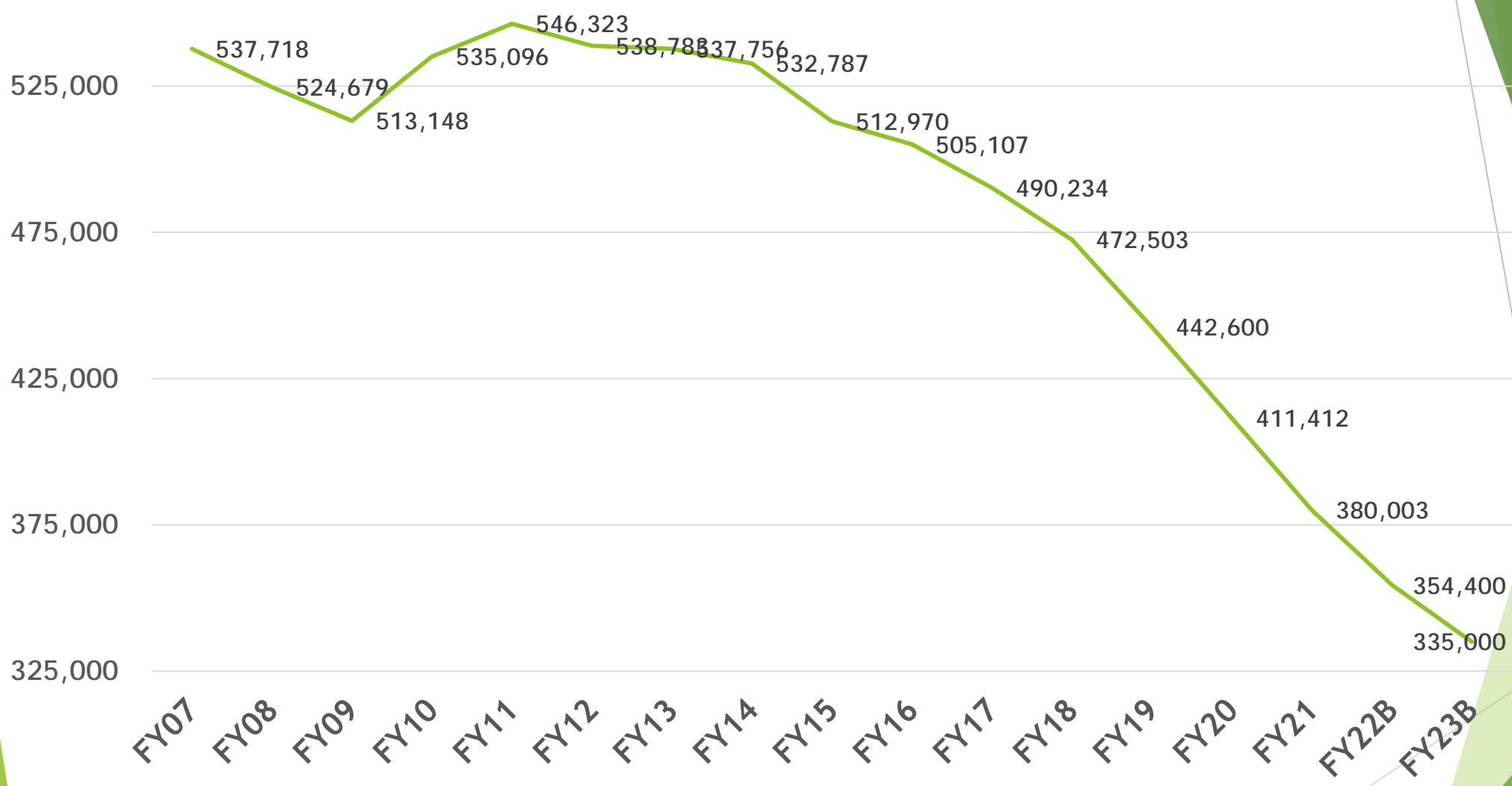
State Appropriations



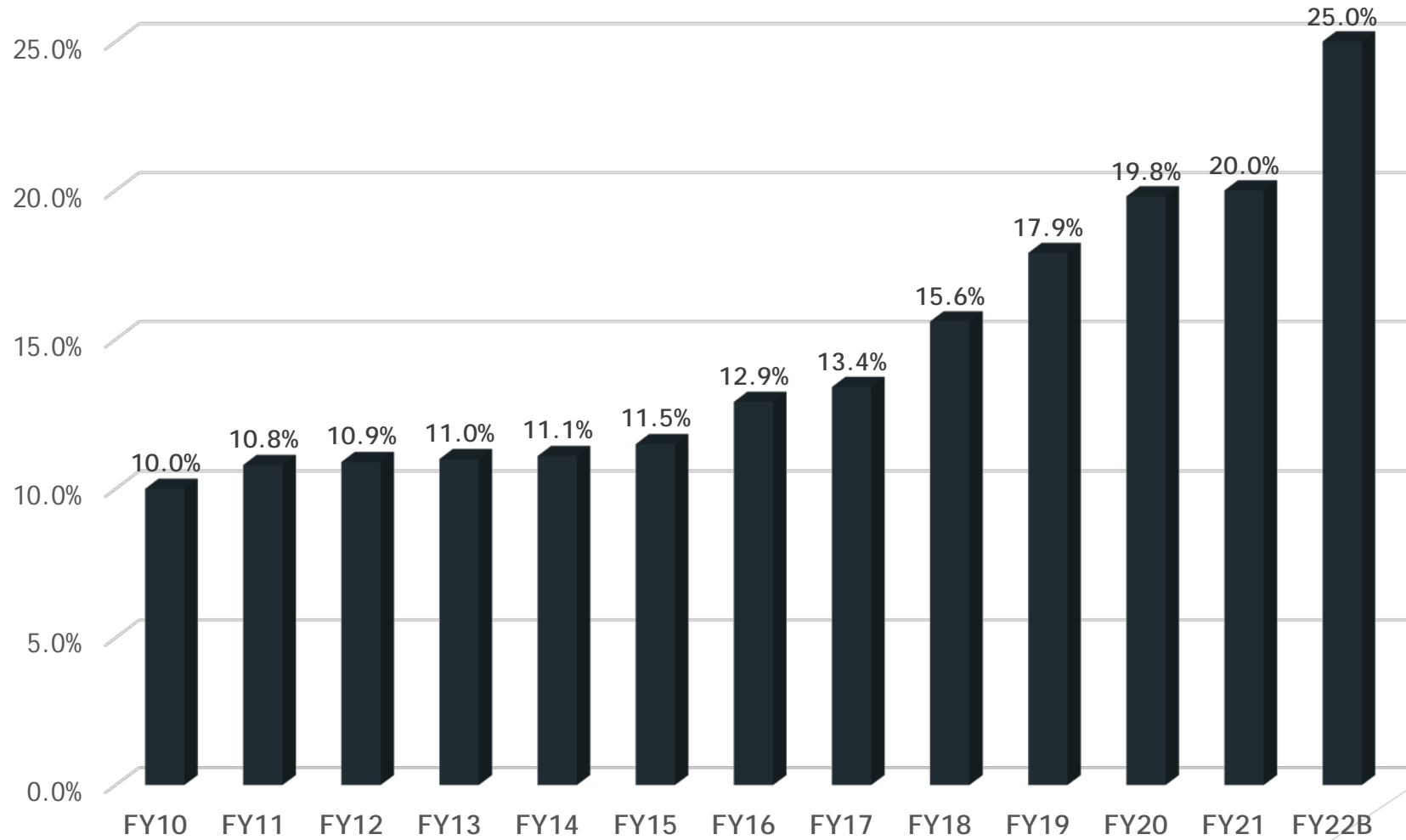
State Appropriations vs. Tuition & Fees



Student Credit Hours per Academic Year



Online Student Credit Hours as a % of Total SCH

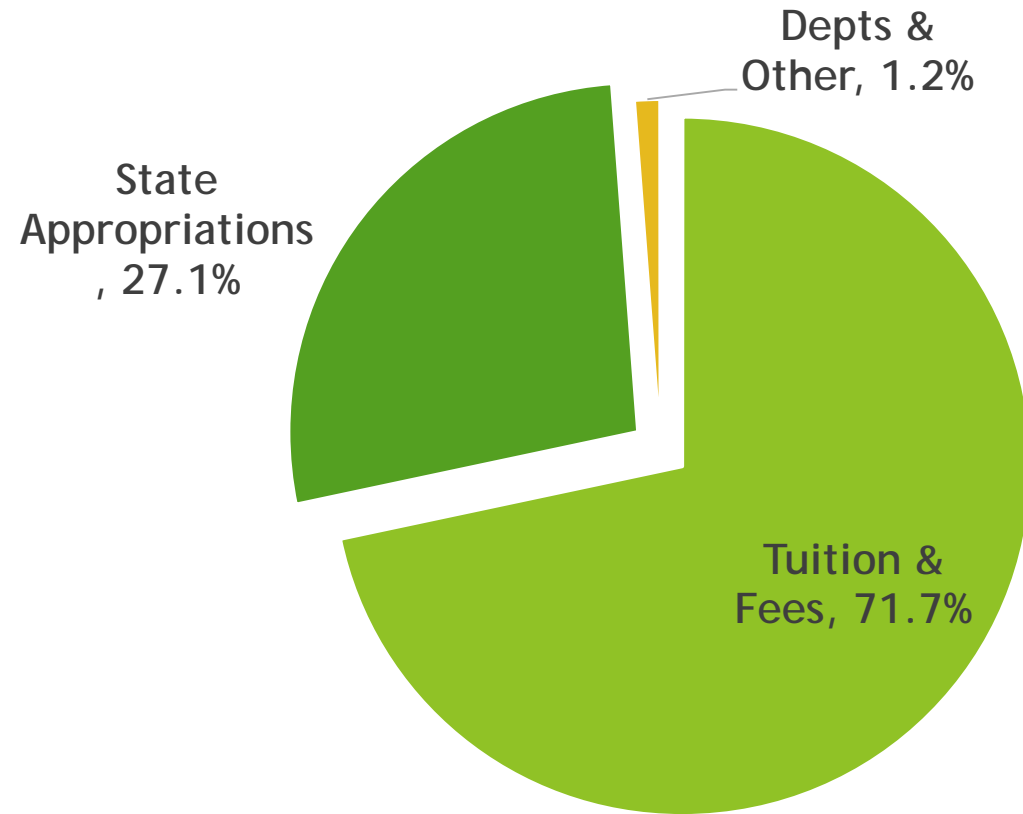


FY22 General Fund Revenue Budget

(In millions)

	FY 2020-21 Approved Budget	FY 2021-22 Recommended Budget
Revenues		
Tuition	\$ 207.1	\$ 213.0
State Appropriation	\$ 77.6	\$ 80.6
Departmental Activities	\$ 2.7	\$ 2.6
IDC/Other	\$ 0.7	\$ 0.8
Total Revenue	\$ 288.1	\$ 297.0

Where does EMU get its General Fund Revenue?



FY21 General Fund Expense Budget

Expenditures

Salaries	\$	124.0	\$	120.7
Benefits	\$	49.2	\$	48.1
Total Personnel Costs	\$	173.2	\$	168.8
Financial Aid	\$	51.3	\$	54.8
Net transfers	\$	32.0	\$	40.0
SS&M / Other	\$	31.6	\$	33.4
Total Expenditures	\$	288.1	\$	297.0

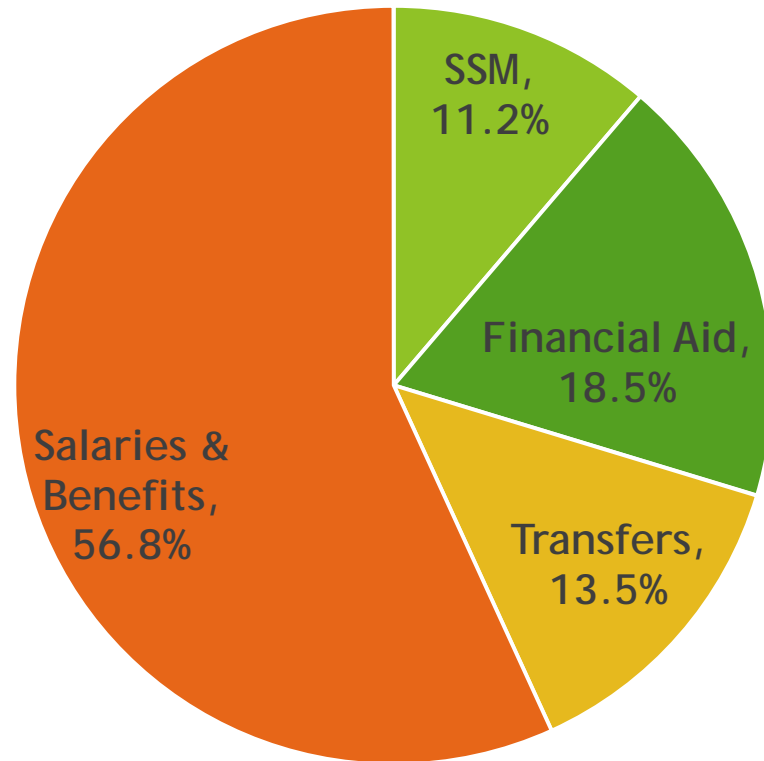
**Original Revenue Budget by Account
FY 2022**

Account	Description	2022
0011	Acad Part Tuition Undergrad	4,956,908
0013	Acad Part Tuition Grad	3,140,039
0016	Tuition Doctoral	2,887,993
0020	Tuition Undergrad	141,943,410
0036	Tuition Grad	34,001,239
0045	Registration Fee Undergrad	1,859,112
0050	Application Fee Undrgrad	180,000
0052	Application Fee Grad	90,000
0058	Grad Fee	440,000
0060	ID Card Fee	16,000
0062	Installment Fee	230,000
0066	Late Fee	1,240,000
0068	Library Fines	6,000
0070	Music Fees	29,000
0072	Non Credit Course Fee	250,000
0075	Test Fees	-
0076	Program Fees Continuing Ed	800,000
0077	Program Fees Academic	7,288,142
0079	Online Fees	7,494,055
0080	Program Adj Drops	80,000
0081	Unearned Student Fees	-
0086	Late Registration Fee	150,000
0089	Online/Hybrid Fees	4,986,254
0091	New Student Freshman	420,000
0092	Student Teacher Fee	-
0093	New Student Transfer	270,000
0096	Payment Plan Fee	120,000
0097	New Student Grad PBC SB	160,000
0098	First Four Move-In	125,000

Revenue Page 2

Account	Description	2022
0098	First Four Move-In	125,000
0134	Service Revenue	400,000
0232	Rent	20,000
0273	Lost Book Materials Replacement Fee	-
0275	Lost Book Processing Fees	-
0350	Vending Machine Income	-
0450	IDC Redistribution Federal	610,000
0455	IDC Redistribution State	40,000
0460	IDC Non Redistribution Other	10,000
0465	Administrative Fee Other	665,000
0470	IDC Redistribution Other	170,000
0515	ACA Federal Pell	30,000
0525	Service Charge Returned Checks	10,000
0575	Miscellaneous Non Taxable	1,540,000
0610	State Appropriation	80,556,000
0071	LiveText	
0132	Consulting Revenue	
0279	Inter Library Loan Fees	
0520	ACA Federal Cwsp Seog Perkins	
0555	Commissions Non Taxable	
0624	Miscellaneous Revenue	
0751	Investment Income Gross	
Grand Total		297,214,152

Where does EMU spend its General Fund Money?



Enable Extension

Account Group	Acct Code	Account Description	Academic and Student Affairs	Advancement	Business and Finance	Communications	Office of the President	Relations				
Salaries and Wages Faculty	1010	Ranked Faculty Fall Winter	52,060,409						52,060,409			
	1010B	Ranked Faculty Fall Winter Pool	1,266,651						1,266,651			
	1020B	Ranked Faculty Summer Pool	4,450,660						4,450,660			
	1100	Full Time Lecturer Fall Winter	3,312,831						3,312,831			
	1130B	Full Time Lecturer Overload Pool					33,068		33,068			
	1140B	Adjunct Lecturer Fall Wl Pool	7,076,381						7,076,381			
Salaries and Wages Faculty Total			68,166,932				33,068		68,200,000			
Professional Technical	1210	Admin Professional NBF	11,841,344	511,550	2,499,415	576,167	4,007,262	92,129	910,251	799,647	21,237,756	
	1211	Administrative Hourly NBF	46,171					228,671			274,842	
	1230	PT UAW Non Exempt	7,515,389		1,086,926	367,752	5,034,221			1,081,031	15,006,319	
	1250	Police Officer									1,687,977	
	1260	Police Sergeants									591,538	
Professional Technical Total			19,402,904	511,550	3,586,341	944,119	11,820,788	92,129	1,138,922	1,830,678	38,797,452	
Support Staff	1280	Clerical Secretarial UAW	2,859,221		735,624						99,958	3,144,803
	1290	Confidential Clerical NBF	57,208									57,208
	1310	Maintenance AFSCME	129,435				60,920					190,355
	1350	Longevity Bargained Staff									7,034,700	7,034,700
						899,000						899,000
Support Staff Total			3,045,864		1,185,232	60,920	1,445,607		7,134,658		12,872,278	
Overtime	1400B	Pooled Overtime Budget				447	518,516			244,057	762,970	
Overtime Total						447	518,516			244,057	762,970	
Salaries & Wages Temporary	1500B	Pooled Temporary Salaries	67,081			3,840	16,450				87,371	
Salaries & Wages Temporary Total			67,081			3,840	16,450				87,371	
Misc. Personal Services	1600B	Pooled Personal Services Budget	604,112		40,310	11,566	48,542				704,530	
	1695	Severance Payouts			200,000						200,000	
Misc. Personal Services Total			604,112		240,310	11,566	48,542				904,530	
Student Help	1700B	Graduate/Doctoral Pool	3,392,103		7,451	16,500	12,464				3,428,518	
	1870B	Reg Student Help Budget	1,191,178		298,754	52,350	444,149			54,090	2,020,521	
Student Help Total			4,583,281		306,205	68,850	456,613			54,090	5,449,039	
Fringe Benefits	2500	Direct Fringe Ben Composite Rate	36,246,279	204,620	1,074,565	997,849	5,119,785		36,852	455,569	3,506,135	47,721,653
	2501	Fringe Benefit Budget Adjustment			(293,011)							(293,011)
	2560	Employee Recognition								40,000		40,000
Fringe Benefits Total			36,246,279	204,620	781,554	997,849	5,119,785		36,852	495,569	47,468,642	
Utilities	2705	Electricity	5,500		1,500,000		14,901				1,520,401	
	2710	Heating Fuel	3,500		1,995,876						1,999,376	
	2720	Water			840,000						840,000	
					683,000						683,000	
	2755	Telephone Business Services										
Utilities Total			9,000		5,018,876	14,901					5,040,777	
Other Expenses	2805	Auto Premiums			10,000						10,000	
	2810	Athletic Premium			400,000						400,000	
	2815	Liability Premiums			300,000						300,000	
	2820	Direct and Officer Premium			197,000						197,000	
	2825	Property Premiums			300,000						300,000	
	2901	PR Growth Fund	134,724								134,724	
	2914	Bad Debt			2,100,000						2,100,000	
	2916	Corporate Fees					140,000				140,000	
	2917	USC Carryforward			205,500						205,500	
	2918	EMU Contingency			1,126,723						1,126,723	
	2980	Discretionary						150,000			150,000	
	2940	External Audit			125,000						125,000	
	2955	Bank Service Charge			165,000						165,000	
	2965	Legal Fees			750,000						750,000	
	3000B	Other Operating Expenses	7,904,405	79,864	1,599,418	2,428,379	10,741,808		143,548	374,780	1,702,033	24,973,835
	3005	Awards And Trophies										
	Other Expenses Total			8,039,128	79,864	7,278,643	2,428,379	11,031,808	143,548	374,780	1,702,033	31,077,782
	Financial Aid	7010	Scholar Award System	575,000				975,000				1,550,000
		7020	Scholar Award Man					775,000				775,000
		7021	Graduate School Clearing	4,000,000								4,000,000
7030		Athletic Book Program Expense					10,000				10,000	
7000		Scholarships					48,295,000				48,295,000	
Financial Aid Total			4,575,000				50,055,000				54,630,000	
Foundation	3595	Disbursement To Foundation		1,278,567							1,278,567	
Foundation Total				1,278,567							1,278,567	
Scholarships	7000	Scholarships					170,000				170,000	
Scholarships Total							170,000				170,000	
Transfers	9010	Mandatory Trans Out Debt Service			7,544,727						7,544,727	
	9040	Matching Trans In Research Proj										
	9360	Internal Charge Transfer In							(732,000)		(732,000)	
	9420	Transfers Out - Aux Admin			(2,322,874)						(2,322,874)	
	9550	Nonmandatory Transfer Out	187,036		14,940,905				4,400,000		19,527,941	
	9560	Nonmandatory Transfer In	(94,685)		(3,700,220)						(3,794,905)	
	9630	Transfer Out to Auxiliary-Off Support			20,472,010						20,472,010	
	Transfers Total			465,051		23,660,828			5,668,000		39,793,879	
	ATB Absorption	2925	ATB absorption	(712,370)	(11,139)	(88,136)	(23,579)	(389,493)	(2,853)	(27,476)	(156,811)	(1,411,857)
ATB Absorption Total			(712,370)	(11,139)	(88,136)	(23,579)	(389,493)	(2,853)	(27,476)	(156,811)	(1,411,857)	
COGS	8900B	Cost of Goods Sold Budget	216,000								216,000	
COGS Total			216,000								216,000	
Total			144,708,290	2,063,262	53,937,851	4,507,292	79,626,485	289,878	1,981,795	18,119,532	305,214,152	

FY22 Auxiliary Budget

	<u>FY 2020-21</u>	<u>FY 2021-22</u>
	Approved Budget	Recommended Budget
<i>(in millions)</i>		
Revenues		
<i>(by Auxiliary)</i>		
Dining	\$ 14.8	\$ 14.2
Residence Halls/Apts	\$ 14.0	\$ 13.8
Athletics	\$ 5.5	\$ 5.5
Rec IM	\$ 1.7	\$ 1.7
Children's Institute	\$ 0.7	\$ 0.7
Convocation Center	\$ 0.6	\$ 0.3
All Other Auxiliary Activities	\$ 3.5	\$ 3.7
Total Revenue	\$ 40.8	\$ 39.9

	<u>FY 2020-21</u>	<u>FY 2021-22</u>
	Approved Budget	Recommended Budget
<i>(in millions)</i>		
Expenses		
Salaries & Wages	\$ 9.1	\$ 9.6
Overtime/temps/EC	\$ 0.6	\$ 0.6
Student help/GA	\$ 2.2	\$ 2.2
Benefits	\$ 3.8	\$ 4.0
Total Personnel Costs	\$ 15.7	\$ 16.4
Financial Aid	\$ 2.2	\$ 1.5
SS&M	\$ 26.6	\$ 28.9
Debt Service	\$ 4.6	\$ 7.5
Net Transfers	\$ 4.4	\$ 4.3
Total Expenditures	\$ 53.5	\$ 58.6
General Fund Support	\$ 12.8	\$ 18.7