



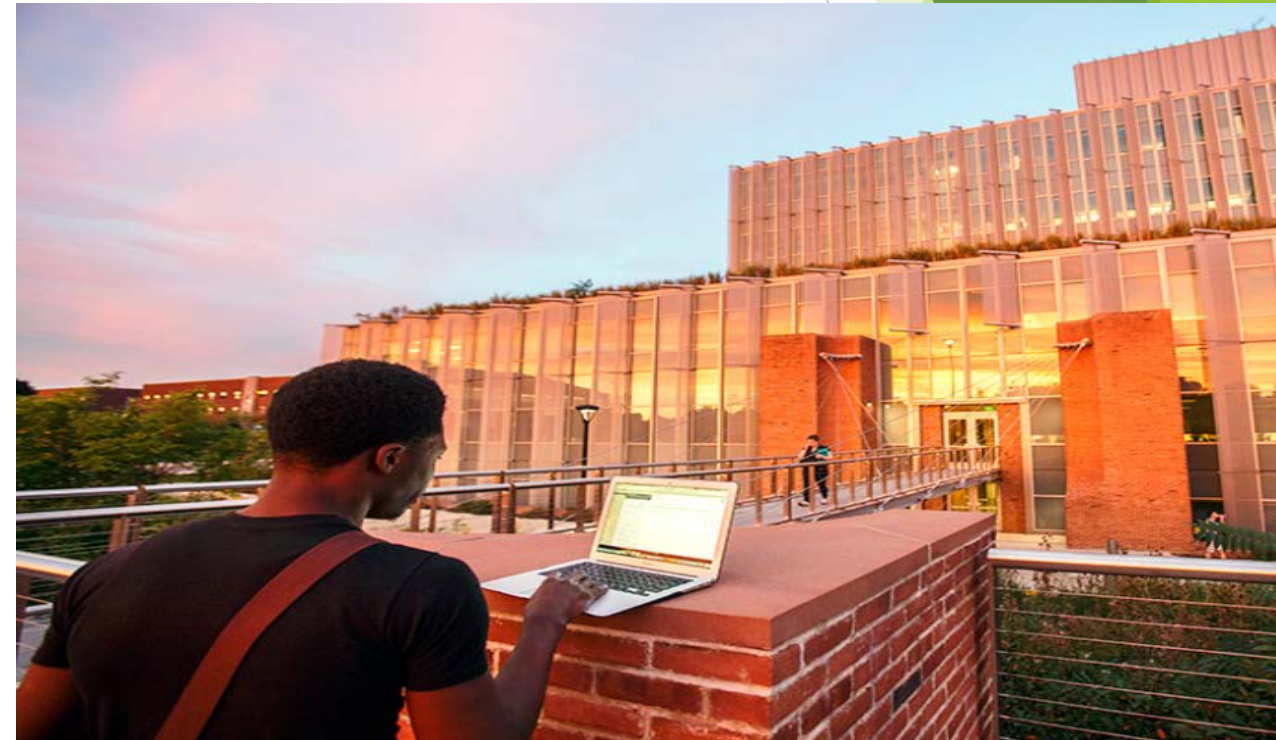
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EASTERN MICHIGAN UNIVERSITY

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.

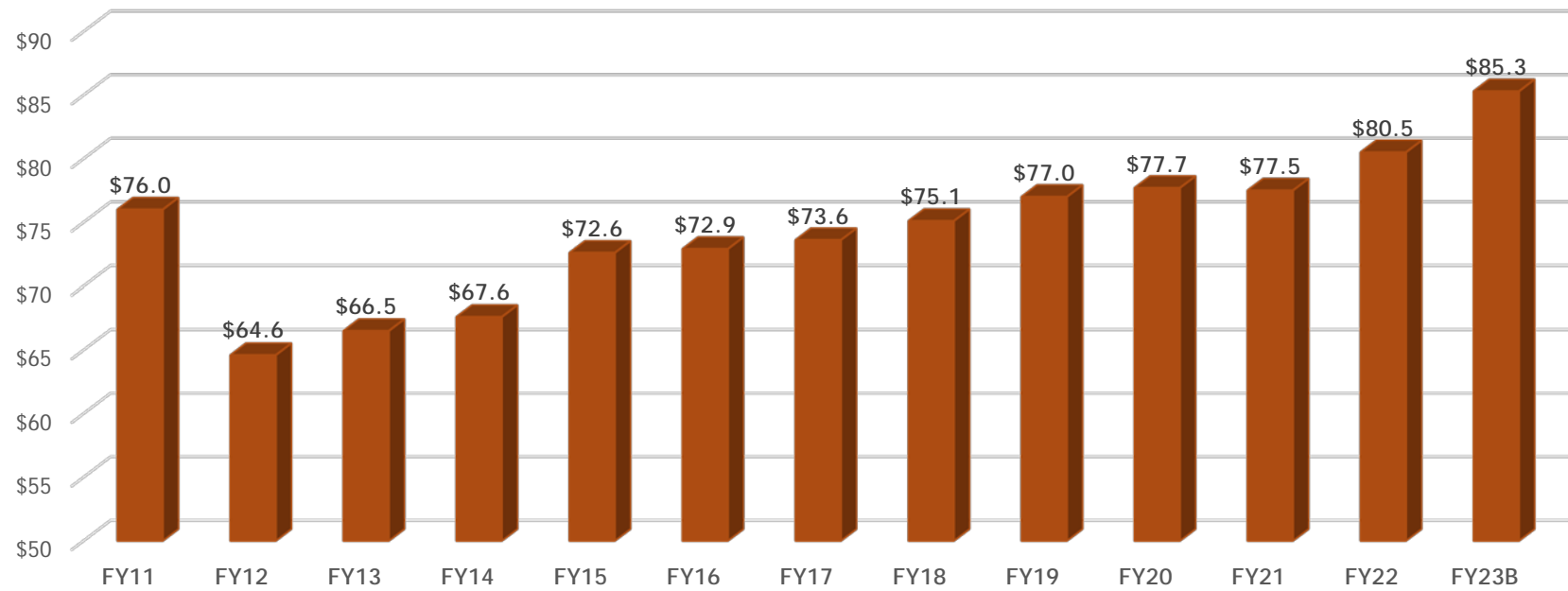
Fiscal Year 2023 Benefit Rates

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

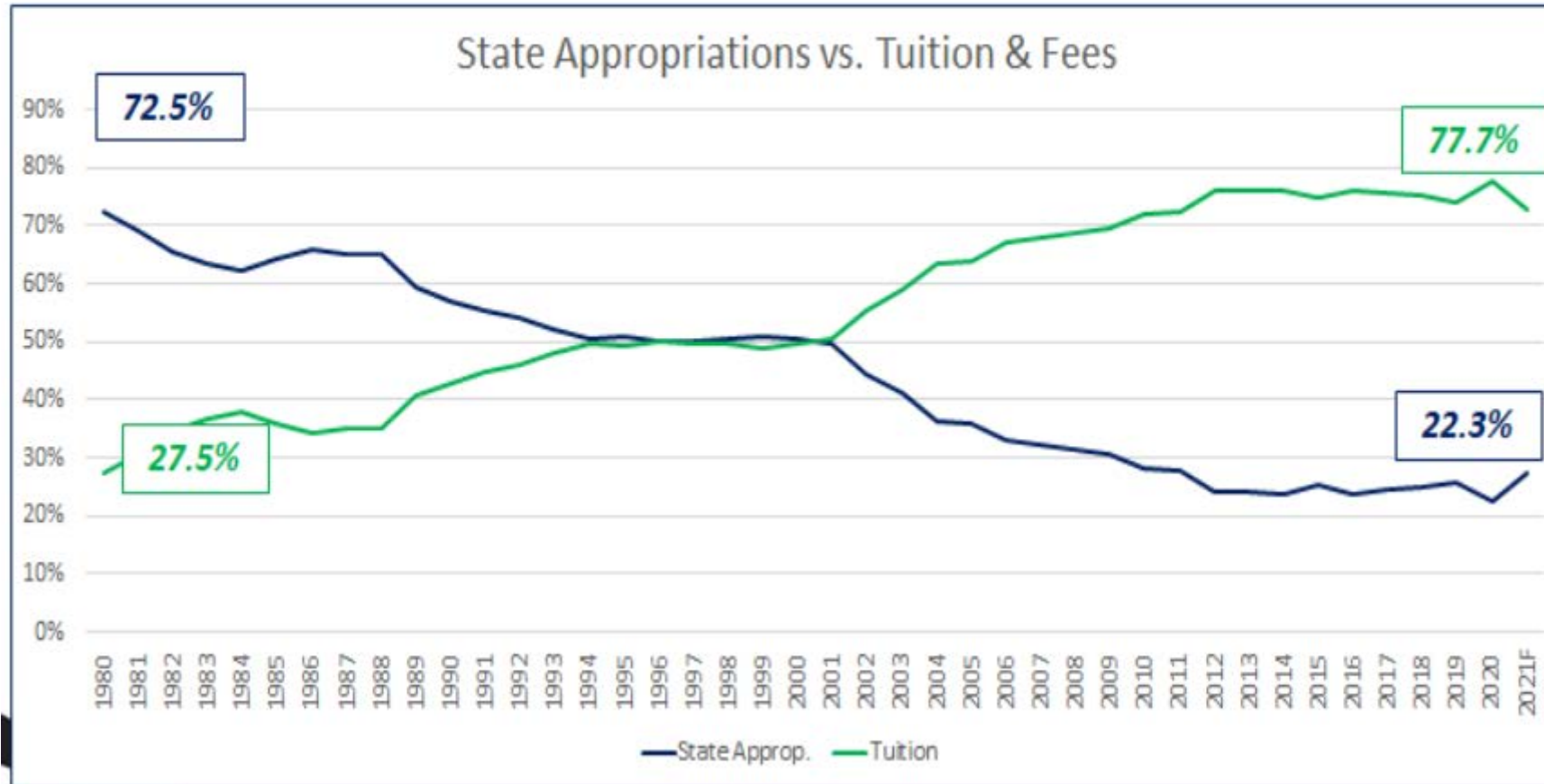
Faculty and Staff	40.0%
Temporary Employees	8.0%
Consultants	8.0%
Honorariums	8.0%
Graduate Students	2.0%
Regular Student Help	2.0%
Non-enrolled Students	2.0%

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.

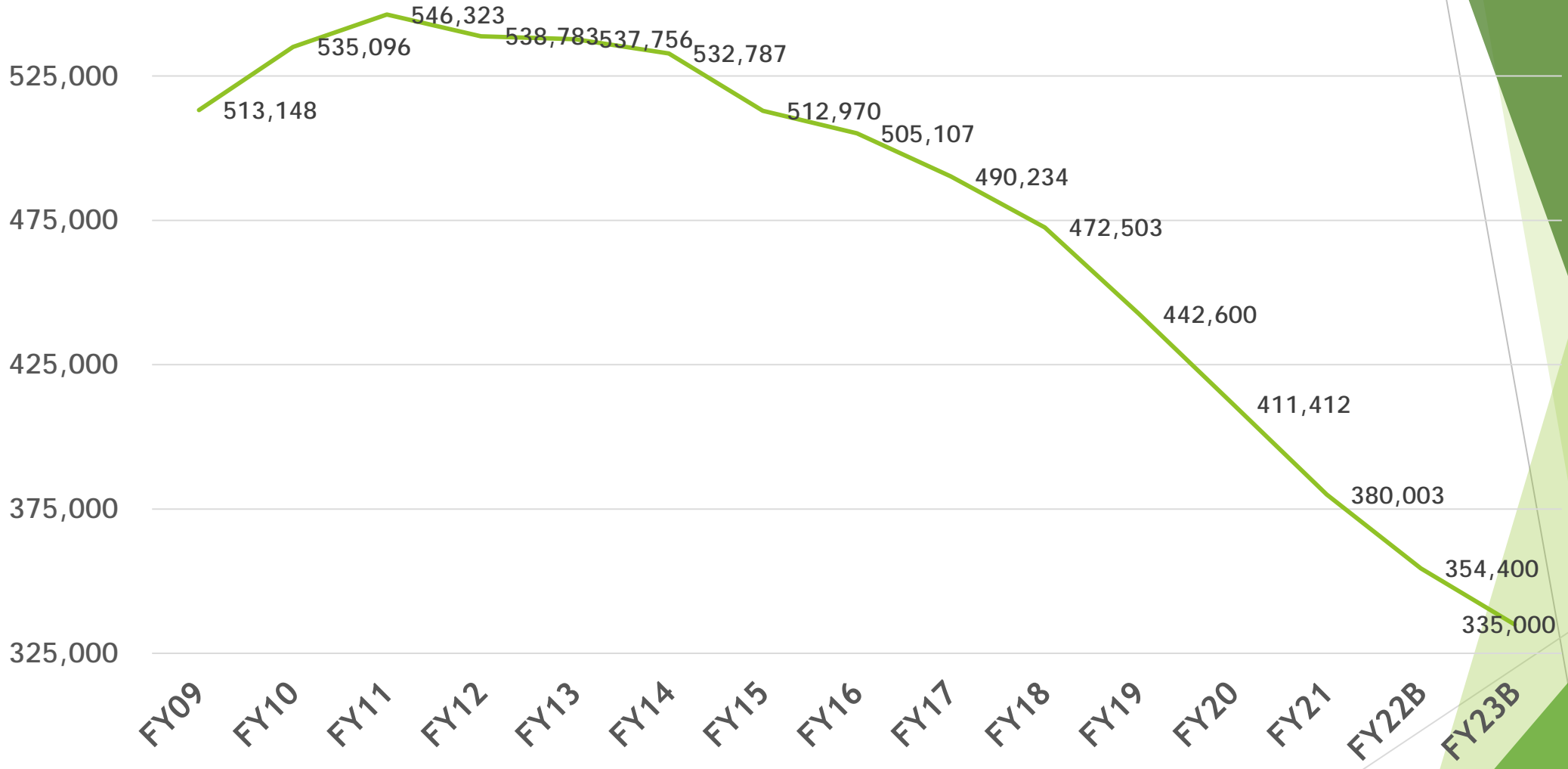
State Appropriations



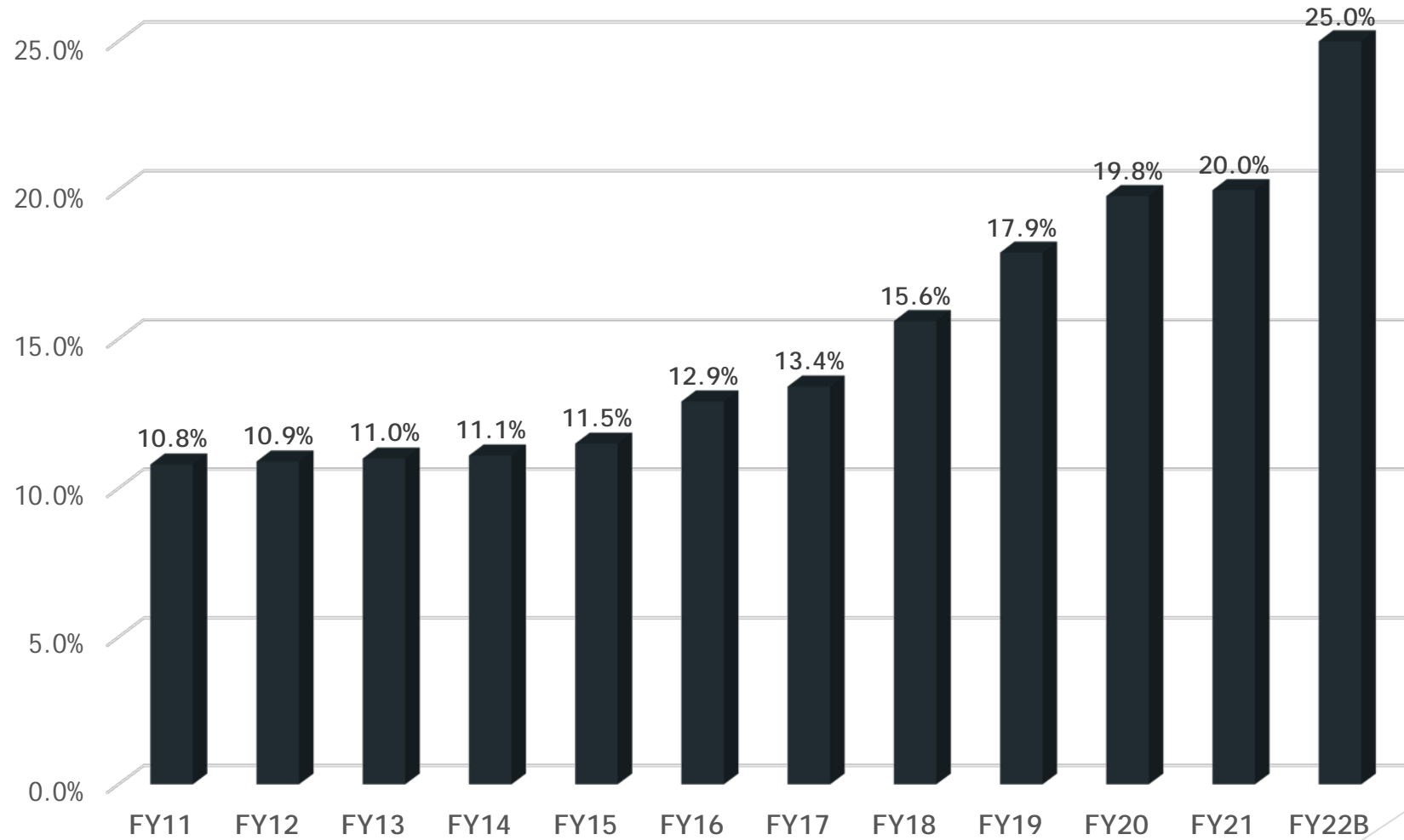
State Appropriations vs. Tuition & Fees



Student Credit Hours per Academic Year



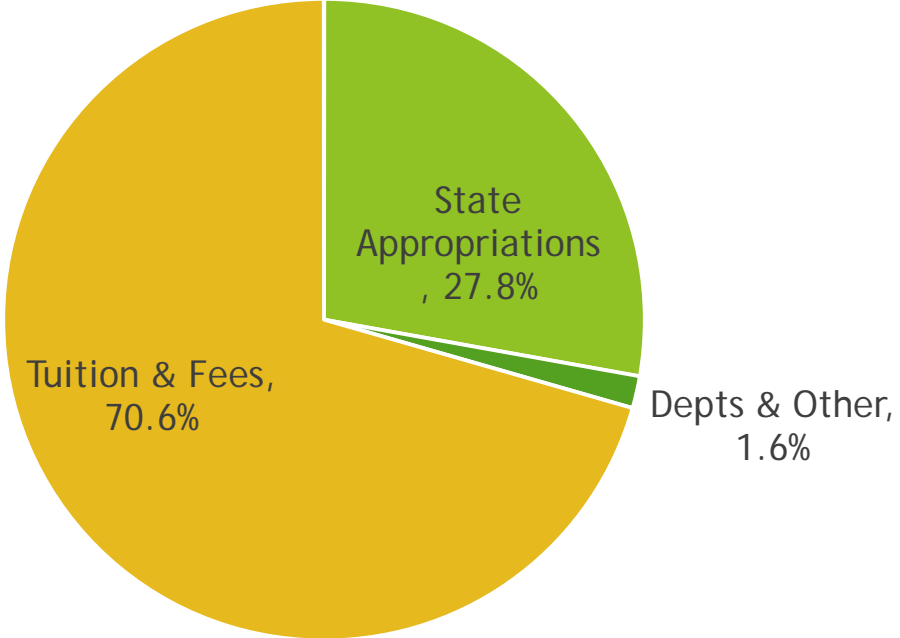
Online Student Credit Hours as a % of Total SCH



FY23 General Fund Revenue Budget

	FY 2021-22 Approved Budget	FY 2022-23 Recommended Budget
<i>(In millions)</i>		
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

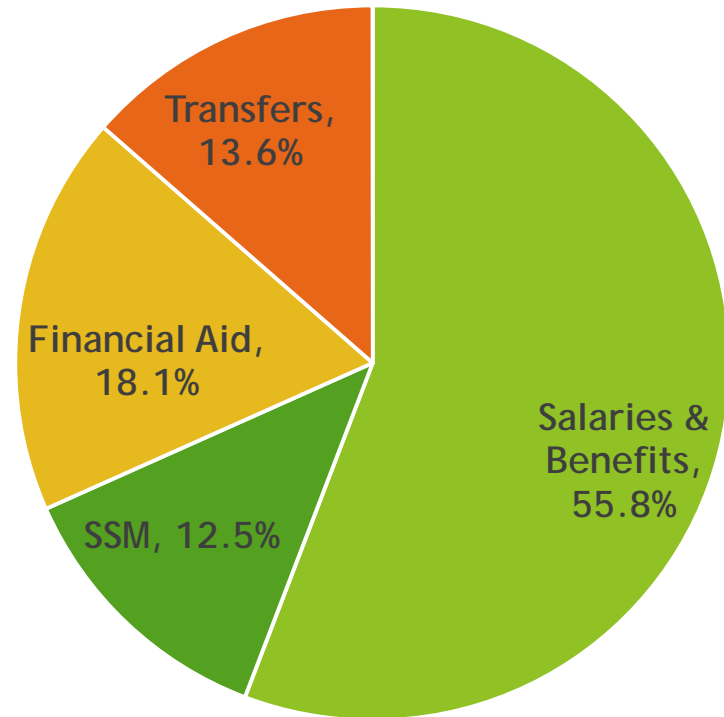
Expenditures

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	3,387,796
0020	Tuition Undergrad	151,608,038
0036	Tuition Grad	31,410,753
0045	Registration Fee Undergrad	1,729,555
0050	Application Fee Undergrad	200,000
0052	Application Fee Grad	30,000
0058	Grad Fee	410,000
0060	ID Card Fee	25,000
0062	Installment Fee	250,000
0066	Late Fee	1,350,000
0068	Library Fines	-
0070	Music Fees	30,000
0072	Non Credit Course Fee	250,000
0076	Program Fees Continuing Ed	700,000
0077	Program Fees Academic	8,583,144
0079	Online Fees	7,939,210
0080	Program Adj Drops	90,000
0081	Unearned Student Fees	-
0086	Late Registration Fee	140,000
0089	Online/Hybrid Fees	1,157,389
0091	New Student Freshman	480,000
0093	New Student Transfer	250,000
0096	Payment Plan Fee	130,000
0097	New Student Grad PBC SB	150,000
0098	First Four Move-In	125,000
0134	Service Revenue	400,000
0232	Rent	60,000
0350	Vending Machine Income	20,000
0450	IDC Redistribution Federal	830,000
0455	IDC Redistribution State	30,000
0460	IDC Non Redistribution Other	30,000
0465	Administrative Fee Other	665,000
0470	IDC Redistribution Other	130,000
0515	ACA Federal Pell	60,000
0525	Service Charge Returned Checks	10,000
0575	Miscellaneous Non Taxable	1,810,000
0610	State Appropriation	85,334,000
Grand 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	Grand Total
Salaries and Wages Faculty	101D	Ranked Faculty Fall Winter	46,165,565								46,165,565
	1010B	Ranked Faculty Fall Winter Pool	3,965,712								3,965,712
	1020B	Ranked Faculty Summer Pool	4,450,660								4,450,660
	1100	Full Time Lecturer Fall Winter	3,056,406								3,056,406
	1100B	Full Time Lecturer Fall WI Pool	192,000								192,000
	1140B	Adjunct Lecturer Fall WI Pool	7,076,381								7,076,381
Salaries and Wages Faculty Total			64,906,724								64,906,724
Professional Technical	1210	Admin Professional NBF	12,132,176	548,039	1,697,566	607,600	4,194,511	93,972	927,570	810,192	21,011,626
	1211	Administrative Hourly NBF	47,093						230,068		277,161
	1230	PT UAW Non Exempt	7,845,735		1,089,682	344,816	5,267,371			1,049,817	15,597,432
	1250	Police Officer					1,722,019				1,722,019
	1260	Police Sergeants					603,368				603,368
Professional Technical Total			20,025,004	548,039	2,787,248	952,416	11,787,269	93,972	1,157,638	1,860,009	39,211,596
Support Staff	1280	Clerical Secretarial UAW	2,524,956		720,315		1,503,605			104,955	5,253,831
	1290	Confidential Clerical NBF	125,705								187,855
	1310	Maintenance AFSCME	142,480		51,626						7,317,396
	1350	Longevity Bargained Staff			164,823						164,823
Support Staff Total			3,193,141		936,764		1,503,605			7,228,245	12,923,905
Overtime	1400B	Pooled Overtime Budget				447	318,516			244,057	563,020
Overtime Total						447	318,516			244,057	563,020
Salaries & Wages Temporary	1500B	Pooled Temporary Salaries	67,081			3,840	16,450				164,062
Salaries & Wages Temporary Total			67,081			3,840	16,450				164,062
Misc. Personal Services	1600B	Pooled Personal Services Budget	584,009		40,000	11,566	48,542				684,117
	1695	Severance Payouts			200,000						200,000
Misc. Personal Services Total			584,009		240,000	11,566	48,542				884,117
Student Help	1700B	Graduate/Doctoral Pool	2,896,599		7,451	16,500	12,464				2,933,014
	1870B	Reg Student Help Budget	1,153,626		248,754	52,350	474,314			34,090	1,963,134
Student Help Total			4,050,225		256,205	68,850	486,778			34,090	4,896,148
Fringe Benefits	2500	Direct Fringe Ben Composite Rate	35,249,948	219,216	1,649,846	405,826	5,316,350	37,589	463,055	3,635,302	46,977,130
	2501	Fringe Benefit Budget Adjustment			264,479						264,479
	2560	Employee Recognition							40,000		40,000
Fringe Benefits Total			35,249,948	219,216	1,914,325	405,826	5,316,350	37,589	503,055	3,635,302	47,281,609
Utilities	2705	Electricity	4,400		850,000		14,901				869,301
	2710	Heating Fuel	2,800		2,400,000						2,402,800
	2720	Water			800,000						800,000
	2755	Telephone Business Services			800,000						800,000
	2780	Trash Removal Services									-
Utilities Total			7,200		4,850,000		14,901				4,872,101
Other Expenses	2805	Auto Premiums			15,000						15,000
	2810	Athletic Premium			600,000						600,000
	2815	Liability Premiums			600,000						600,000
	2820	Direct and Officer Premium			230,000						230,000
	2825	Property Premiums			480,000						480,000
	2901	PR Growth Fund	134,724								134,724
	2914	Bad Debt			2,900,000						2,900,000
	2916	Corporate Fees					140,000				140,000
	2917	UBC Carryforward			205,500						205,500
	2918	EMU Contingency			1,101,295						1,101,295
	2926	Collections Write Off			-						-
	2930	Discretionary					181,500				181,500
	2940	External Audit			125,000						125,000
	2955	Bank Service Charge			50,000						50,000
	2965	Legal Fees			750,000						750,000
	2967	MUSIC Legal Fees			-						-
	3000B	Other Operating Expenses	8,986,630	79,664	1,654,755	2,434,434	10,484,865	143,548	334,166	1,784,350	25,902,412
Other Expenses Total			9,121,354	79,664	8,711,550	2,434,434	10,806,365	143,548	334,166	1,784,350	33,415,431
Financial Aid	7010	Financial Aid	5,030,000				50,600,000				55,630,000
Financial Aid Total			5,030,000				50,600,000				55,630,000
Foundation	3595	Disbursement To Foundation		1,542,567							1,542,567
Foundation Total				1,542,567							1,542,567
Transfers	9010	Mandatory Trans Out Debt Service			4,942,357						4,942,357
	9030	Matching Trans Out Research Proj	372,700								372,700
	9360	Internal Charge Transfer In								(732,000)	(732,000)
	9420	Transfers Out Aux Admin			(976,222)						(976,222)
	9550	Nonmandatory Transfer Out	92,351		15,124,755					4,400,000	19,617,106
	9560	Nonmandatory Transfer In			(2,730,514)						(2,730,514)
	9630	Transfer Out to Auxilial-GF Support			21,169,377						21,169,377
Transfers Total			465,051		37,529,753						3,668,000
ATB Absorption	2925	ATB absorption	(656,134)	(11,139)	(88,136)	(24,299)	(242,682)	(88,136)	(2,853)	(27,476)	(1,209,530)
ATB Absorption Total			(656,134)	(11,139)	(88,136)	(24,299)	(242,682)	(88,136)	(2,853)	(27,476)	(1,209,530)
			142,043,602	2,378,347	57,137,709	3,930,131	80,641,193	272,256	1,967,384	18,373,933	306,744,554

FY23 Auxiliary Budget

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

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	Approved Budget		Recommended Budget	
<i>(in millions)</i>				
Revenues				
<i>(by Auxiliary)</i>				
Dining	\$	14.2	\$	13.8
Athletics	\$	5.5	\$	5.8
Rec IM	\$	1.7	\$	1.5
Children's Institute	\$	0.6	\$	0.7
Convocation Center	\$	0.3	\$	0.3
All Other Auxiliary Activities	\$	3.7	\$	4.1
Total Revenue	\$	26.0	\$	26.2

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	Approved Budget		Recommended Budget	
<i>(in millions)</i>				
Expenses				
Salaries & Wages	\$	8.7	\$	9.3
Overtime/temps/EC	\$	0.6	\$	0.5
Student help/GA	\$	1.5	\$	1.6
Benefits	\$	3.6	\$	4.0
Total Personnel Costs	\$	14.4	\$	15.4
Financial Aid	\$	0.9	\$	0.9
SS&M	\$	24.1	\$	23.0
Debt Service	\$	5.3	\$	5.3
Net Transfers	\$	0.8	\$	0.9
Total Expenditures	\$	45.5	\$	45.5
General Fund Support	\$	(19.5)	\$	(19.3)
Residence Halls/Apts				
Operating Margin	\$	0.8	\$	0.7