

BOARD OF REGENTS

EASTERN MICHIGAN UNIVERSITY

SECTION: 19

DATE:

June 23, 2009

RECOMMENDATION

ATHLETIC AFFAIRS COMMITTEE

ACTION REQUESTED

It is recommended that the Board of Regents receive and place on file the fiscal year 2009-10 budget information for athletics reviewed by the Athletic Affairs Committee.

STAFF SUMMARY

Summary athletics-related expenditure information for the General Fund and Game Guarantee Designated Fund are attached.

FISCAL IMPLICATIONS

The athletics expenditures are included in the University's proposed 2009-10 budgets recommended concurrently for Board approval (Section 21).

ADMINISTRATIVE RECOMMENDATION

The proposed Board action has been reviewed and is recommended for Board approval.

University Executive Officer

6/23/09
Date

Eastern Michigan University
Athletics
FY 2009-10 vs. FY 2008-09 Operating Budget

Org. Description	FY 2009-10 Budget	FY 2008-09 Budget	Change over FY 2008-09
Ap Nbf Ap 10 & Above	730,299	685,694	44,605
P/T Uaw Non- Exempt	378,582	346,900	31,682
Athletic Coaches	2,914,568	2,546,580	367,988
Total Prof/Tech	4,023,449	3,579,174	444,275
Clerical/ Secretarial Uaw	141,292	126,687	14,605
Maintenance (Afsome)	68,869	63,917	4,952
Total Support Staff	210,161	190,604	19,557
Overtime Budget	63,000	60,451	2,549
Temporary Budget	73,545	140,732	(67,187)
Longevity	-	1,533	(1,533)
Honorariums	7,600	10,328	(2,728)
Automobile	66,380	66,380	-
Phone	84,700	82,016	2,684
Total OT/Temp/Misc.	295,225	361,440	(66,215)
Graduate Assistant - F/W	136,722	98,521	38,201
Reg Student Help Budget	97,000	102,382	(5,382)
Total Student Help	233,722	200,903	32,819
Direct Fringe Benefits	1,481,634	1,613,756	(132,122)
Total Fringe Benefits	1,481,634	1,613,756	(132,122)
S S & M Bud	2,151,250	2,154,100	(2,850)
Travel Bud	1,396,042	1,340,871	55,171
Equipment Budget	75,050	100,444	(25,394)
Total SS&M	3,622,342	3,595,415	26,927
Non-mandatory Transfer Out	(247,000)	-	(247,000)
Total Transfers	(247,000)	-	(247,000)
Grand Total	9,619,533	9,541,292	78,241

Eastern Michigan University
Athletics
FY 2009-10 vs. FY 2008-09 Operating Budget
by Organization Code

Org. Description	FY 2009-10 Budget	FY 2008-09 Budget	Change over FY 2008-09
IA Other Events	100,000	10,000	90,000
IA Sport Info	234,736	226,991	7,745
IA Strength & Cond	136,414	136,781	(367)
IA Academic Adv	302,921	324,792	(21,871)
IA Equip Maint	190,523	207,984	(17,461)
IA Training Room	398,500	384,049	14,451
IA Game Operations	327,145	320,000	7,145
IA Administration	1,105,363	1,080,430	24,933
IA Promotions	380,346	367,639	12,707
Athletic Maintenance	349,677	362,955	(13,278)
Convocation Ctr Fee	183,000	209,400	(26,400)
Cheerleaders	16,815	24,906	(8,091)
IA Baseball	269,431	266,995	2,436
IA Men's Basketball	789,128	760,024	29,104
IA Men's Football	1,895,322	1,945,371	(50,049)
IA Golf	126,417	125,378	1,039
IA Men's Swimming	213,567	212,322	1,245
IA Men's Track/Field	203,992	203,669	323
IA Men's Wrestling	191,118	175,965	15,153
IA Women's Basketba	692,067	686,119	5,948
IA Women's Golf	114,384	112,596	1,788
IA Women's Gymnasti	171,750	170,699	1,051
IA Women's Softball	214,279	215,005	(726)
IA Women's Swimming	100,728	100,676	52
IA Women's Tennis	109,539	109,115	424
IA Women's Track	216,707	216,539	168
IA Women's Volleyball	228,148	228,208	(60)
IA Women's Soccer	183,356	184,183	(827)
Women's Crew	174,160	172,501	1,659
Total Athletics	9,619,533	9,541,292	78,241

Eastern Michigan University
2009-10 Athletics Game Guarantee Projections

Revenue Source	Revenue Amount	Expenditure	Expenditure Amount	Net Revenue Margin	Allocation of Margin 10% to Program	General Athletics
Football						
Arkansas	\$650,000	Incremental Travel Costs	\$0 a/			
Northwestern	325,000	MAC Bowl Costs	(125,000)			
Michigan	800,000	Idaho Contract	(62,500)			
		Severance/One-Time Cost (08-09)	(567,000) b/			
		Coaches - Comp Incr. (08-09)	(108,700) c/			
		Coaches - Comp Incr. (09-10)	(247,000) c/			
		Guarantee to Army	(100,000)			
Total Football	\$1,775,000		(\$1,210,200)	\$564,800	\$56,480	\$508,320
Men's Basketball						
TBD Away Game	\$100,000	TBD Home Game	(\$5,000)			
		Exhibition Games	(5,000)			
Total Basketball	\$100,000		(\$10,000)	\$90,000	\$9,000	\$81,000
Total Game Guarantee	\$1,875,000		(\$1,220,200)	\$654,800	\$65,480	\$589,320

General Athletics Spending of Game Guarantee Net Revenues

Womens Basketball -- Tournament/Exhibition Games	\$5,000
Payments on prior year projects -- new soccer field, field turf for football field	100,000
Transfers from Game Guarantee fund to cover negative balance designated funds	200,000
Marketing -- Transfer to President's Office (Total Marketing Budget of \$400,000)	260,000
Total	\$565,000
Surplus/(Shortfall)	\$24,320

a/ Cost for one charter flight included in base budget; one flight in 2009 (Arkansas)

b/ Total of \$567,000 includes \$364,500 head coach severance, \$112,500 severance for assistant coaches, \$50,600 new coaches relocation, and \$39,400 for search firm

c/ Transfer from Game Guarantee Designated Fund to General Fund to cover annual compensation increases over 2008-09 budget levels:

- 2009-10 \$247,000 includes incremental coaches salaries (\$169,500), fringe benefit costs (\$64,900), and fringe costs for Director of Football Operations (\$12,600)
- 2008-09 \$108,700 reflects partial year of \$247,000. Actual amount of transfer a function of when new coaches are hired