

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 13
DATE:
June 19, 2012

RECOMMENDATION

FISCAL YEAR 2012-2013 DEPARTMENT OF INTERCOLLEGIATE ATHLETICS BUDGET

ACTION REQUESTED

It is recommended that the Board of Regents receive and place on file the recommended fiscal year 2012-2013 Department of Intercollegiate Athletics General Fund Operating Budget and the Game Guarantee designated fund projections for the fiscal years 2012-2013, 2013-2014 and 2014-2015.

STAFF SUMMARY

The fiscal year 2012-2013 Department of Intercollegiate Athletics General Fund Operating Budget is summarized by sport on Attachment 1 and by expenditure category on Attachment 2. The Game Guarantee projections for the next three years are included in Attachments 3, 4, and 5.

FISCAL IMPLICATIONS

The 2012-2013 Department of Intercollegiate Athletics General Fund Operating budget is incorporated within the recommended University's 2012-2013 General Fund Operating Budget.

ADMINISTRATIVE RECOMMENDATION

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

University Executive Officer

6/19/12

Date

Eastern Michigan University
(Athletic Affairs Committee - June 19, 2012)

Proposed 2012-13 Intercollegiate Athletics Budgets

Attachment 1 - Preliminary General Fund Operating Budgets by Sport/Organization Code

Attachment 2 - Preliminary General Fund Operating Expense Budget by Account Code

Attachment 3 - FY2013 Game Guarantee Projections

Attachment 4 - FY2014 Game Guarantee Projections

Attachment 5 - FY2015 Game Guarantee Projections

Eastern Michigan University
Intercollegiate Athletics
FY13 Preliminary General Fund Operating Budget (by Organization)

Intercollegiate Athletics Preliminary Revenue Budget

<u>Org #</u>	<u>Organization Description</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Variance</u>
103500	Rent	10,000	10,000	0
	Corporate sponsorships	75,000	275,000	200,000
	Game receipts	163,000	272,000	109,000
	Other sports receipts	110,000	110,000	0
	NCAA sponsor distributions	1,000,000	1,100,000	100,000
	Guarantee and contracts	90,000	100,000	10,000
	Intercollegiate Athletics Revenue Total	1,448,000	1,867,000	419,000

Intercollegiate Athletics Preliminary Expense Budget

<u>Org #</u>	<u>Organization Description</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Variance</u>
103000	Intercollegiate athletics	188,000	188,000	0
103150	Other events	21,500	21,500	0
103200	Sports information	224,155	225,711	1,556
103250	Strength and conditioning	158,218	159,393	1,175
103300	Academic advising	384,636	387,823	3,187
103550	Equipment maintenance	179,862	181,915	2,053
103600	Training room	458,761	463,059	4,298
103650	Game operations	392,000	392,000	0
103700	Administration	835,059	838,650	3,591
103800	Promotions	354,216	333,278	(20,938)
103850	Maintenance	297,293	299,454	2,161
104100	Cheerleaders	21,000	21,000	0
104250	Baseball	306,318	307,673	1,355
104325	Men's basketball	901,697	942,577	40,880
104425	Men's football	2,215,449	2,250,806	35,357
104450	Golf	138,466	139,208	742
104550	Men's and Women's Swimming	306,564	358,462	51,898
104650	Men's Track and Field	223,169	274,622	51,453
104700	Wrestling	213,955	215,257	1,302
104800	Women's Basketball	739,149	779,125	39,976
104900	Women's Golf	135,130	135,855	725
105000	Women's Gymnastics	196,514	197,819	1,305
105050	Women's Softball	245,488	246,816	1,328
105100	Women's Swimming	90,892	91,784	892
105150	Women's Tennis	117,377	117,944	567
105200	Women's Track	237,222	238,650	1,428
105250	Women's Volleyball	275,005	276,908	1,903
105350	Women's Soccer	214,445	215,630	1,185
105450	Women's Crew	240,419	241,538	1,119
	Expense Total	10,311,959	10,542,457	230,498
	Revenues less Expenses	(8,863,959)	(8,675,457)	188,502
105850	Marketing Initiatives	250,000	200,000	(50,000)
	Total Including Marketing Initiatives	(9,113,959)	(8,875,457)	238,502

Eastern Michigan University
Intercollegiate Athletics
FY13 Preliminary General Fund Operating Expense Budget (by Account)

Intercollegiate Athletics Preliminary Expense Budget by Account

<u>Acct #</u>	<u>Account Description</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Variance</u>
1020	Ranked faculty summer	15,208	15,208	0
1030	Ranked faculty spring	8,912	8,912	0
1210	Administrative professionals	638,139	641,330	3,191
1230	Professional technical	479,843	487,041	7,198
1240	Athletic coaches	3,363,856	3,596,654	232,798
1280	Clerical/secretarial	116,782	118,657	1,875
1310	Food/maintenance	70,012	71,712	1,700
1400	Overtime	63,000	63,000	0
1500	Temporary	59,000	59,000	0
1600	Miscellaneous personal services	84,130	84,130	0
1710	Graduate assistant	131,496	131,496	0
1840	College work study	723	723	0
1870	Regular student	70,000	70,000	0
2500	Fringe benefits	1,747,959	1,805,196	57,237
3000B	SS&M	3,955,899	3,882,398	(73,501)
9000	Transfers	(493,000)	(493,000)	0
Intercollegiate Athletics Expense Total		10,311,959	10,542,467	230,498

**Eastern Michigan University
2012-13 Athletics Game Guarantee Projections**

*June 30, '12 balance	<u>(240,807)</u>			Net	<u>Allocation of Margin</u>	
<u>Revenue Source</u>	<u>Revenue</u> <u>Amount</u>	<u>Expenditure</u>	<u>Expenditure</u> <u>Amount</u>	<u>Revenue</u> <u>Margin</u>	<u>% to</u> <u>Program</u>	<u>General</u> <u>Athletics</u>
Football						
Michigan State	650,000	MAC Bowl costs	(130,000)			
Purdue	750,000	Army	(150,000)			
		Coaches - comp incr. (09-10)	(247,000)			
		Illinois State	(300,000)			
Total Football	<u>1,400,000</u>		<u>(827,000)</u>	573,000	57,300	515,700
Men's Basketball						
TBA	100,000	Home tournament	(130,000)			
Syracuse	100,000	Exhibition games	(4,000)			
		Coaches Compensation	(55,301)			
		Incremental budget	(80,000)			
		Temporary help	(35,000)			
Total Basketball	<u>200,000</u>		<u>(304,301)</u>	<u>(104,301)</u>	<u>0</u>	<u>(104,301)</u>
Total Game Guarantee	<u>1,600,000</u>		<u>(1,131,301)</u>	<u>468,699</u>	<u>57,300</u>	<u>411,399</u>

<u>General Athletics Spending of Game Guarantee Net Revenues</u>	
Womens basketball -- Tournament/exhibition games	5,000
Nutrition station	100,000
Department support	0
MAC membership dues	100,000
Marketing -- transfer to President's Office	200,000
Total	<u>405,000</u>
Surplus/(shortfall) - fiscal year total	6,399
NCAA Distribution expected in FY13	160,000
June 30, '13 balance	<u>(74,408)</u>

* June 30, 2012 balance includes Temple's withdrawal from MAC (\$300k)

**Eastern Michigan University
2013-14 Athletics Game Guarantee Projections**

June 30, '13 balance	<u>(74,408)</u>			Net	<u>Allocation of Margin</u>	
<u>Revenue Source</u>	<u>Revenue Amount</u>	<u>Expenditure</u>	<u>Expenditure Amount</u>	<u>Revenue Margin</u>	<u>% to Program</u>	<u>General Athletics</u>
Football						
Penn State	0	Incremental travel costs	(150,000)			
Rutgers	850,000	MAC Bowl costs	(130,000)			
Army	150,000	Howard University	(400,000)			
TBA	1,000,000	Coaches - comp incr. (09-10)	(247,000)			
		Buyout of Penn State game	<u>(250,000)</u>			
Total Football	<u>2,000,000</u>		<u>(1,177,000)</u>	823,000	82,300	740,700
Men's Basketball						
TBA	200,000	TBD home game	(20,000)			
		Exhibition games	(4,000)			
		Coaches compensation	(55,301)			
		Incremental budget	(30,000)			
		Temporary help	(35,000)			
Total Basketball	<u>200,000</u>		<u>(144,301)</u>	55,699	13,925	41,774
Total Game Guarantee	<u>2,200,000</u>		<u>(1,321,301)</u>	<u>878,699</u>	<u>96,225</u>	<u>782,474</u>

General Athletics Spending of Game Guarantee Net Revenues

Womens Basketball -- Tournament/exhibition games	5,000
Nutrition station	100,000
Department support	0
MAC membership dues	100,000
Marketing -- transfer to President's Office	<u>200,000</u>
Total	405,000
Surplus/(shortfall) - fiscal year total	<u>377,474</u>
June 30, '14 balance	<u>303,066</u>

**Eastern Michigan University
2014-15 Athletics Game Guarantee Projections**

June 30, '14 balance	<u>303,066</u>			Net	<u>Allocation of Margin</u>	
<u>Revenue Source</u>	<u>Revenue Amount</u>	<u>Expenditure</u>	<u>Expenditure Amount</u>	<u>Revenue Margin</u>	<u>% to Program</u>	<u>General Athletics</u>
Football						
Florida	850,000	MAC Bowl costs	(130,000)			
Like Opponent	250,000	HBCU or IAA	(400,000)			
Michigan State	650,000	Coaches - comp incr. (09-10)	(247,000)			
Total Football	<u>1,750,000</u>		<u>(777,000)</u>	973,000	97,300	876,700
Men's Basketball						
TBA	200,000	TBD home game	(25,000)			
		Exhibition games	(4,000)			
		Coaches compensation	(66,301)			
		Incremental budget	(30,000)			
		Temporary help	(35,000)			
Total Basketball	<u>200,000</u>		<u>(149,301)</u>	<u>50,699</u>	<u>12,675</u>	<u>38,024</u>
Total Game Guarantee	<u>1,950,000</u>		<u>(926,301)</u>	<u>1,023,699</u>	<u>109,975</u>	<u>913,724</u>

<u>General Athletics Spending of Game Guarantee Net Revenues</u>	
Womens Basketball -- Tournament/exhibition games	6,000
Nutrition station	100,000
Department support	50,000
MAC membership dues	100,000
Marketing -- transfer to President's Office	<u>200,000</u>
Total	<u>455,000</u>
Surplus/(Shortfall) - fiscal year total	<u>468,724</u>
June 30, '15 balance	<u>761,790</u>