

# BOARD OF REGENTS

## BRIEFING PAPER

1. **Agenda Item Title:** Detailed Athletic Department Budget Reports  
**Meeting Date:** November 30, 2015 Meeting of the ad hoc Committee on Athletics

### 2. BACKGROUND & POLICY CONTEXT OF ISSUE:

At its inaugural meeting on September 8, 2015, the ad hoc Committee on Athletics requested detailed budgets reports for institution athletics department. The institutions were directed to provide revenue and expense reports in disaggregated form including (a) a four year history of actual revenues and expenses, and (b) four year revenue and expense projections. Attached for the Committee's review are the detailed budget reports submitted by UNR, UNLV, the College of Southern Nevada, and Western Nevada College.

### 3. SPECIFIC ACTIONS BEING RECOMMENDED OR REQUESTED:

That the Committee review the detailed budget reports submitted by the institution athletic departments. The Committee may discuss and provide guidance to the Chancellor and the institution presidents and athletic directors as necessary and may approve, or revise and approve, the detailed budget reports. The Committee may make recommendations with regard to the content of the reports.

### 4. IMPETUS (WHY NOW?):

At its September 8, 2015 meeting, the Committee requested detailed budgets reports for the institution athletics departments. The attached information was submitted by UNR, UNLV, the College of Southern Nevada, and Western Nevada College in response to the Committee's request.

### 5. BULLET POINTS TO SUPPORT REQUEST/RECOMMENDATION:

- The attached detailed athletic department budget reports were provided at the request of the Committee in order to assist in fulfillment of the Committee's Charge; which includes the review and governance of athletic department activities and budgets.

### 6. POTENTIAL ARGUMENTS AGAINST THE REQUEST/RECOMMENDATION:

None.

### 7. ALTERNATIVE(S) TO WHAT IS BEING REQUESTED/RECOMMENDED:

None.

### 8. COMPLIANCE WITH BOARD POLICY:

- Consistent With Current Board Policy: Title #\_\_\_\_ Chapter #\_\_\_\_ Section #\_\_\_\_
- Amends Current Board Policy: Title #\_\_\_\_ Chapter #\_\_\_\_ Section #\_\_\_\_
- Amends Current Procedures & Guidelines Manual: Chapter #\_\_\_\_ Section #\_\_\_\_
- Other: \_\_This information is provided at the request of the Committee in furtherance of the Committee charge which includes review of institution athletic department budgets.
- Fiscal Impact: Yes\_\_ No\_\_X\_\_  
Explain:

**Intercollegiate Athletics  
University of Nevada, Reno  
Summary of ICA Revenues/Expenses (FY 2011-2015 Actual, FY 2016-2019 Projected)**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b><u>Revenues:</u></b>									
<b>Self-Supporting</b>	11,778,525	12,075,875	14,381,950	14,751,855	17,132,635	17,445,055	17,488,070	17,296,375	17,527,730
<b>Institutional</b>	2,688,939	3,221,215	4,011,445	3,875,150	4,233,725	4,445,795	4,892,545	5,042,230	5,194,910
<b>State</b>	<u>5,328,305</u>	<u>3,662,855</u>	<u>4,935,595</u>	<u>4,965,230</u>	<u>4,985,520</u>	<u>5,201,630</u>	<u>5,201,630</u>	<u>5,201,630</u>	<u>5,201,630</u>
<b>Total</b>	<b>19,795,769</b>	<b>18,959,945</b>	<b>23,328,990</b>	<b>23,592,235</b>	<b>26,351,880</b>	<b>27,092,480</b>	<b>27,582,245</b>	<b>27,540,235</b>	<b>27,924,270</b>
<b><u>Expenses:</u></b>									
<b>Self-Supporting</b>	14,927,164	15,281,441	19,104,158	19,518,657	21,239,314	20,958,315	21,742,930	22,111,790	22,610,845
<b>State</b>	<u>5,328,305</u>	<u>3,662,855</u>	<u>4,935,595</u>	<u>4,965,230</u>	<u>4,985,520</u>	<u>5,201,630</u>	<u>5,201,630</u>	<u>5,201,630</u>	<u>5,201,630</u>
<b>Total Expenses</b>	<b>20,255,469</b>	<b>18,944,296</b>	<b>24,039,753</b>	<b>24,483,887</b>	<b>26,224,834</b>	<b>26,159,945</b>	<b>26,944,560</b>	<b>27,313,420</b>	<b>27,812,475</b>
<b>Surplus/Deficit</b>	<b>-459,700</b>	<b>15,649</b>	<b>-710,763</b>	<b>-891,652</b>	<b>127,046</b>	<b>932,535</b>	<b>637,685</b>	<b>226,815</b>	<b>111,795</b>
						**	**	**	**

\*\* Projected surplus for FY 2016-2019 reflects increased revenue associated with Mackay Stadium renovation/reseating project.

**Intercollegiate Athletics**  
**University of Nevada, Reno**  
**Summary of ICA Revenues (FY 2011-2015 Actual, FY 2016-2019 Projected)**

<b>Revenue Sources:</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Gate Receipts:</b>									
Football (Season)	1,864,530	902,110	1,598,105	1,690,565	1,930,625	1,653,425	2,035,925	2,078,975	2,116,030
Football (Gate)	984,840	888,305	961,815	994,635	1,156,430	890,000	990,000	1,026,805	1,064,715
Basketball (Season)	1,146,895	1,050,255	1,031,220	888,520	958,390	993,200	1,187,000	1,312,060	1,337,875
Basketball (Gate)	101,795	259,850	157,590	193,945	138,155	180,000	128,000	132,485	138,720
All Other Ticketed Sports (W.B-Ball, V-Ball, Softball, Soccer, Baseball)	120,915	78,150	115,660	115,190	140,400	146,975	155,410	163,220	163,220
<b>Fundraising:</b>	3,094,570	4,093,600	4,439,395	4,255,245	4,798,015	5,146,370	4,564,235	4,915,580	4,625,170
<b>General Revenue:</b>									
Concessions	303,340	228,000	267,515	241,795	270,350	280,000	285,000	290,000	295,000
Conference	1,817,550	602,200	2,682,395	2,422,640	4,649,740	3,867,000	3,867,000	3,867,000	3,867,000
NCAA	893,095	815,745	731,420	758,830	826,020	750,000	750,000	750,000	750,000
Mkt./Promotions	1,039,270	1,120,915	1,096,615	1,130,435	1,161,740	1,298,085	1,630,500	1,710,250	1,790,000
Game Guarantees	24,230	1,099,500	810,235	1,142,400	649,395	1,750,000	1,400,000	550,000	875,000
Royalties	300,055	340,170	362,845	322,915	233,665	370,000	375,000	380,000	385,000
Transfers In	1,000	1,000	-	399,090	26,115	-	-	-	-
Misc (Parking/Seat Backs)	<u>86,440</u>	<u>196,075</u>	<u>127,140</u>	<u>195,650</u>	<u>193,595</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<b>Subtotal (Self-Supporting)</b>	<b>11,778,525</b>	<b>12,075,875</b>	<b>14,381,950</b>	<b>14,751,855</b>	<b>17,132,635</b>	<b>17,445,055</b>	<b>17,488,070</b>	<b>17,296,375</b>	<b>17,527,730</b>
<b>Institutional:</b>									
Student-Fees	2,192,165	2,089,565	2,492,480	2,467,285	2,617,990	2,752,560	2,807,610	2,863,760	2,921,035
NCAA Minimum Eligibility	-	-	-	-	110,020	100,000	-	-	-
Cost of Attendance	-	-	-	-	-	-	400,000	400,000	400,000
Supplemental Funding	-	335,000	350,000	151,000	-	-	-	-	-
Additional T & F Waivers	<u>496,774</u>	<u>796,650</u>	<u>1,168,965</u>	<u>1,256,865</u>	<u>1,505,715</u>	<u>1,593,235</u>	<u>1,684,935</u>	<u>1,778,470</u>	<u>1,873,875</u>
<b>Subtotal (Institutional)</b>	<b>2,688,939</b>	<b>3,221,215</b>	<b>4,011,445</b>	<b>3,875,150</b>	<b>4,233,725</b>	<b>4,445,795</b>	<b>4,892,545</b>	<b>5,042,230</b>	<b>5,194,910</b>
<b>State Support:</b>									
Operating	1,745,330	1,327,845	1,324,630	1,318,845	1,339,135	1,405,280	1,405,280	1,405,280	1,405,280
Tuition & Fees	2,342,040	2,335,010	2,364,455	2,364,455	2,364,455	2,364,455	2,364,455	2,364,455	2,364,455
O & M	<u>1,240,935</u>	-	<u>1,246,510</u>	<u>1,281,930</u>	<u>1,281,930</u>	<u>1,431,895</u>	<u>1,431,895</u>	<u>1,431,895</u>	<u>1,431,895</u>
<b>Subtotal (State)</b>	<b>5,328,305</b>	<b>3,662,855</b>	<b>4,935,595</b>	<b>4,965,230</b>	<b>4,985,520</b>	<b>5,201,630</b>	<b>5,201,630</b>	<b>5,201,630</b>	<b>5,201,630</b>
<b>Total Revenues</b>	<b>19,795,769</b>	<b>18,959,945</b>	<b>23,328,990</b>	<b>23,592,235</b>	<b>26,351,880</b>	<b>27,092,480</b>	<b>27,582,245</b>	<b>27,540,235</b>	<b>27,924,270</b>

**Intercollegiate Athletics**  
**University of Nevada, Reno**  
**Summary of ICA Expenses by Category (FY 2011-2015 Actual, FY 2016-2019 Projected)**

<u>Expense Category</u>	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Letter of Appointment</b>	300,646	267,359	297,560	285,357	309,189	255,500	255,500	255,500	255,500
<b>Professional Salaries</b>	5,242,342	4,807,996	5,856,696	6,298,410	6,902,539	6,569,020	6,443,520	6,572,390	6,703,835
<b>Graduate Salaries</b>	65,672	151,318	206,793	209,780	216,256	223,900	224,000	224,000	224,000
<b>Classified Salaries</b>	210,414	202,558	264,675	326,306	296,850	302,785	308,845	315,020	321,320
<b>Wages</b>	98,802	126,473	132,588	88,402	144,554	106,850	110,000	110,000	110,000
<b>Fringe Benefits</b>	1,569,991	1,432,856	1,773,864	1,927,754	2,080,761	1,996,430	1,933,055	1,971,715	2,011,165
<b>Awards</b>	44,537	24,430	37,174	16,081	15,820	20,000	20,000	20,000	20,000
<b>Equipment</b>	513,835	679,117	713,059	686,882	671,073	675,000	688,500	702,270	716,315
<b>Telephone</b>	41,656	49,554	51,514	53,298	55,790	60,500	60,500	60,500	60,500
<b>Filming</b>	10	-	-	25	-	-	-	-	-
<b>Incidental</b>	-	-	9,027	-	-	-	-	-	-
<b>Game Officials</b>	349,538	360,026	377,260	399,444	428,562	475,000	485,000	495,000	505,000
<b>Team Travel</b>	2,076,864	2,184,321	2,674,055	2,493,328	2,986,981	2,611,220	2,561,445	2,612,675	2,664,930
<b>Recruiting</b>	307,499	358,284	437,243	543,217	578,292	590,000	601,000	619,000	631,380
<b>Home Game</b>	360,743	344,790	345,523	312,040	330,841	465,000	465,000	465,000	465,000
<b>Miscellaneous</b>	329,581	379,107	350,354	320,385	336,221	350,000	350,000	350,000	350,000
<b>Office Supplies</b>	46,827	56,390	52,112	55,035	59,137	65,000	65,000	65,000	65,000
<b>Facility Maintenance</b>	274,697	126,743	354,370	178,890	153,001	150,000	150,000	150,000	150,000
<b>Medical Supplies</b>	36,455	44,592	54,309	51,914	52,726	55,000	56,100	57,225	58,370
<b>Dues/Memberships</b>	477,450	607,965	535,305	575,880	575,470	575,000	575,000	575,000	575,000
<b>Nutrition Program</b>	-	9,417	22,328	38,587	45,238	50,000	55,000	60,000	65,000
<b>Postage</b>	33,112	42,792	45,248	47,993	43,168	47,785	48,740	49,715	50,715
<b>Drug Testing</b>	-	-	-	15,038	15,117	16,500	16,500	16,500	16,500
<b>Printing</b>	81,487	91,561	131,005	123,945	134,062	150,000	150,000	150,000	150,000
<b>Audio/Visual</b>	13,165	10,093	9,847	11,003	8,483	5,000	5,000	5,000	5,000
<b>Training Table</b>	59,603	73,381	161,637	178,719	198,797	228,000	230,520	235,130	239,835
<b>Parking</b>	134,376	5,290	5,216	8,565	7,013	5,000	5,000	5,000	5,000
<b>Advertising</b>	27,145	9,075	20,075	21,878	22,565	25,000	25,500	26,010	26,530
<b>Grant-in-Aid</b>	3,065,449	3,411,303	3,629,499	3,877,157	4,133,133	4,485,000	4,676,700	4,770,235	4,865,640
<b>Insurance/Medical</b>	314,808	310,671	270,626	296,121	274,617	275,000	280,500	286,110	288,775
<b>Marketing/Promotions</b>	151,291	109,527	294,594	264,606	53,341	59,060	60,240	61,445	62,670
<b>Game Guarantees</b>	560,205	320,035	820,855	672,990	752,500	575,000	575,000	550,000	650,000
<b>Room</b>	268,323	211,949	248,817	262,080	341,072	375,000	382,500	390,150	397,955
<b>Board</b>	315,960	271,650	254,599	261,815	302,797	335,000	341,700	341,700	348,535
<b>Books</b>	154,218	185,243	224,045	240,212	252,140	275,000	280,500	286,110	291,835
<b>Stipends</b>	1,051,826	1,137,926	1,273,136	1,234,104	1,254,047	1,350,000	2,100,000	2,100,000	2,100,000
<b>Repairs-Internal</b>	-4,383	1,216	64,757	22,444	1,804	-	-	-	-
<b>Independent Contractors</b>	9,567	15,222	31,938	24,078	72,391	50,000	50,000	50,000	50,000
<b>Team Meals</b>	22,352	24,836	31,935	42,552	41,753	45,000	45,000	45,000	45,000
<b>Moving Expenses</b>	9,028	36,958	66,422	43,508	37,705	35,000	35,000	35,000	35,000
<b>Event Supplies</b>	-	-	42,549	59,486	68,191	75,000	75,000	75,000	75,000
<b>Conference Fees</b>	9,047	9,589	2,726	16,141	17,673	20,000	20,000	20,000	20,000
<b>Subscriptions</b>	2,024	3,327	4,719	7,100	10,047	10,000	10,000	10,000	10,000
<b>Software Maintenance</b>	19,919	20,220	24,149	27,092	28,136	25,000	25,000	25,000	25,000
<b>Chemical Supplies</b>	595	1,025	4,991	5,432	5,595	6,000	6,000	6,000	6,000
<b>Employee Recruitment</b>	3,733	18,420	15,003	25,687	32,119	25,000	25,000	25,000	25,000
<b>Student Athlete Assistance</b>	87,999	65,573	79,003	90,516	95,566	100,000	100,000	100,000	100,000
<b>Participant Paid Events</b>	130,237	110,375	208,756	264,176	300,754	350,000	350,000	350,000	350,000
<b>Sensitive Inventory</b>	59,099	57,358	67,130	46,332	51,268	50,000	50,000	50,000	50,000
<b>Graduate Students (Fees)</b>	4,917	36,918	33,029	11,066	1,481	2,500	2,500	2,500	2,500
<b>Inventoriable Equipment</b>	5,058	24,500	19,264	10,930	6,909	-	-	-	-
<b>Hosting</b>	18,074	48,448	60,372	47,873	64,324	55,000	55,000	55,000	55,000
<b>In-State Travel</b>	7,385	8,700	17,821	15,180	14,417	12,000	12,000	12,000	12,000
<b>Out-of-State Travel</b>	51,356	57,819	83,671	65,123	60,618	65,000	66,300	67,625	68,775
<b>Operation and Maintenance</b>	1,240,935	-	1,246,510	1,281,930	1,281,930	1,431,895	1,431,895	1,431,895	1,431,895
<b>Total Expenses</b>	<b>20,255,469</b>	<b>18,944,296</b>	<b>24,039,753</b>	<b>24,483,887</b>	<b>26,224,834</b>	<b>26,159,945</b>	<b>26,944,560</b>	<b>27,313,420</b>	<b>27,812,475</b>