

**BOISE STATE UNIVERSITY  
INTERCOLLEGIATE ATHLETICS  
FY 2000 Budget**

It was anticipated at the beginning of FY 2000 that the Boise State University Intercollegiate Athletics program would operate during the fiscal year on a break even basis. Throughout the course of the year, several factors impacted the final year end figures, which will be addressed below.

These unaudited FY2000 numbers have been finalized through a review by two certified public accountants within the Boise State University division of Finance and Administration in conjunction with the department of Intercollegiate Athletics. This step reflects a university organizational change which mandates that all business managers of self-supporting campus activities now have a dotted line reporting relationship to the Vice President for Finance and Administration. All accrued revenues and expenses have now been booked, including trade-out agreements; and all known reclassifications of revenues and expenses have been made.

Also included in the report is a detail of special event activity. In previous years, only a net figure has been reported. The new format provides a more complete picture of the total Intercollegiate Athletics budget.

## **REVENUE**

Ticket Sales/Event Revenue. The inclusion of trade out revenue in the final numbers pushed the total receipts over the budgeted amount.

Tournament/Bowl/Conference Receipts. Revenue accrual adjustments and the receipt of fewer dollars than anticipated from tournaments and conference participation led to a shortfall in this category.

Media/Broadcast Receipts. Broadcast rights were bid once again at the beginning of the year. The results were lower than anticipated and resulted in a shortfall in this area.

Concessions/Programs/Parking/Advertising. The reclassification and recognition of revenues reflect a more comprehensive picture of this category.

Foundation/Booster/Private Donations. The projected fundraising goal of the Bronco Athletic Association was met but other fundraising efforts fell short. At least one significant gift, which was anticipated to be donated prior to June 30, 2000, was not received.

Other. Individual team sports utilized additional one-time resources to offset budget reductions.

Student Fees. An increase in student enrollment resulted in additional revenue in this category.

## **EXPENSE**

Coaches Salaries and Bonuses. Midyear salary increases for football and volleyball coaches, whose contracts are based on calendar years rather than fiscal years, were higher than anticipated. Due to the departure of the head soccer coach, additional expense was incurred due to the payout of accumulated leave benefits.

Other Salaries and Wages. Growing administrative demands required the addition of support staff.

Game Guarantees. Actual contractual amounts were slightly higher than anticipated.

Medical Insurance/Medical Fees. Because of the contractual arrangement with the Idaho Sports Medicine Institute, already low costs in this area came in even lower than anticipated.

Travel. The reclassification and recognition of expenses reflect a more comprehensive picture of this category.

Supplies, Equipment, Services and Operating Expenses. The reclassification and recognition of expenses reflect a more comprehensive picture of this category.

Facility Use Charges. These expenses have been reclassified to be consistent with other institutions.

Capital Improvements. Unexpected repairs and alterations of facilities led to additional costs in this area.

## **TWO YEAR PLAN**

It is hoped that the entire deficit of \$130,056 will be addressed during FY 2001, but the expectation is that at least 25% of the deficit (\$33,000) will be addressed in FY 2001 and the remainder (\$97,056) will be cleared in FY 2002.

Additional revenue generating efforts are currently underway in the areas of marketing/advertising and donations. The institution is reviewing its level of commitment beyond student fees and appropriated monies.

Efficiencies are currently being developed to reduce operating costs. Efforts are underway to reduce the debt service on existing facilities.

A two-year budget will be included in the five-year plan.

#### **FIVE-YEAR PLAN**

A five-year plan will be submitted to the State Board of Education at its October meeting.