

D FINANCIAL POLICIES

1 Purpose of a Budget

Budgets are designed to assure that athletic funds are balanced, defensible and fair to all concerned. Their use is to develop sequential procedures in long-range planning so that large purchases and major requests from various sports can be staggered over several years. They should be consistent with the Christian principles of stewardship by the school board. Continuity and adherence, plus flexibility to handle emergencies are all important.

2 Annual Budget

a. Budget Responsibilities

- i Athletic Directors / Head Coaches are responsible for making budget requests for their entire program in areas of uniforms, equipment, and transportation. Coaches in each program will make budget requests through the Athletic Director.
- ii Athletic Directors/ Coaches should use the following criteria for developing their budgets:
 - a) Present inventory of uniforms and equipment.
 - b) Condition and age of existing equipment.
 - c) Uniform rotation plan.
 - d) Number of teams and athletes in the program.
 - e) Equipment rule changes.
 - f) Projected long-range needs of the program.
 - g) Projected funds from school budget, booster club, or outside agencies.
- iii Coaches will submit the budget requests for the next year two weeks after the end of their season or at post-season conferences with the athletic director. Budget requests should be on the appropriate forms and be accompanied by the end of season inventories for their sport.
- iv The annual budget should be prepared by the athletic director in _____ (month) and be submitted to the administration and/or Board of Education for approval.
- v The Athletic Director's budget responsibilities are:
 - a) Project the athletic department's revenue or budget allotment in order to determine the amount of money to request.
 - b) Analyze the coaches' requests by sport to determine the amount to be budgeted for each respective sport within the limits of the total budget, and
 - c) Prepare the budget request in the non-coaching areas of the athletic operation. These items may include:
 - 1) Awards
 - 2) Officials
 - 3) Transportation
 - 4) Coaching salary (unless a Board expense)
 - 5) Tournaments
 - 6) First aid supplies
 - 7) Equipment repair
 - 8) Field maintenance supplies
 - 9) Miscellaneous (see checklist)

b. Athletic Checklists

The checklists included in **Appendix D-1** include the items that are normally found in a Lutheran elementary school athletic budget.

3 Purchasing Procedures

All athletic equipment purchases must be approved by the athletic director and must be within the approved budget.

- a. Guidelines for the purchase of athletic equipment and supplies.
 - i. The requesting coach should submit a description of the desired purchases. It is helpful if prices or quote sheets can be provided.
 - ii. The Athletic Director will determine which provider will receive the order based on budget, price, quality, service, and delivery time.
 - iii. The Athletic Director will initiate a purchase order to be signed by the principal and sent to the business office.
 - iv. The coach will notify the Athletic Director if the order is complete or defective.
 - v. Coaches or persons who purchase equipment without a purchase order will be held responsible for payment of equipment.
 - vi. If emergency purchases are necessary (athletic director cannot be reached), minor equipment purchases can be initiated (\$25.00 limit).
 - vii. Coaches are not to bill personal items to the school account.
 - viii. Coaches may make amendments to the budget during the season, if they have the approval of the Athletic Director and remain in the limits of their budget.
 - ix. The Athletic Director, upon approval of the principal, may authorize expenditures exceeding the sport budget in unusual circumstances.

4 Inventory of Equipment – Procedures for Inventory

- a. Head coaches will be responsible for the care, issuing and secure storage of athletic equipment and uniforms for their programs.
 - i. The head coach should provide to the Athletic Director an Equipment-Uniform-Check-Out Sheet (see **Appendix D-2** and **E-6**) showing the items issued to each team member at the start of each season. All uniforms shall be marked for permanent identification.
 - ii. Head coaches should submit their athletic inventories to the Athletic Director within two weeks of the end of the season or at the post-season conference, along with next year's budget request.
 - iii. Once equipment and uniforms are no longer serviceable, they may be sold, discarded, or given away upon the approval of the athletic office.
 - iv. During the season all equipment should be secured in the proper storage areas after each contest or practice. Within the two-week inventory period at the season's end, all equipment and uniforms should be cleaned and stored in the designated areas until the following year.

5 Additional Revenue

- a. Due to the unique nature of our Lutheran schools (size of school, budgetary practices, athletic league policies, and available staff and parent support groups), many have adopted alternative strategies for funding our athletic programs. Listed below are some of these strategies:
- b. Comment: We recognize that many of our Lutheran schools and/or Leagues have a philosophy that they do not charge admission for athletic contests. The following are some considerations for those who do.
- c. GATE – ADMISSION POLICIES
 - i. Contests requiring an admission
 - a) Admission tickets will be sold at athletic events sponsored by our school where the contest facility is designed to permit a controlled spectator environment. This policy may be affected by:

- 1) Contest site
 - 2) League rules and regulations
 - 3) Tournament play
- ii All Gate Receipts collected will be used to finance the athletic programs of the school, unless specified otherwise as part of a League agreement.
- iii Ticket sale policy should be established by mutual consent of the Athletic Conference or by the school board if an independent and take into consideration whether admission is to home games only or applicable to all league games.
- iv Gate Admission Prices for 20__ - 20 __ are: (Sample)
- | | Adult | Student | Seniors | Pre-School |
|---------------------|--------------|----------------|----------------|-------------------|
| a) Single Event | \$ 2.00 | \$1.00 | \$1.00 | Free |
| b) Season Ticket | \$15.00 | \$ 7.50 | \$ 7.50 | Free |
| c) Full-year Ticket | \$30.00 | \$15.00 | \$15.00 | Free |
- v Pass Policy might reflect the following considerations:
- a) Teachers, Pastors, and full-time staff
 - b) Scorekeepers and Timers
 - c) Members of the board of education
 - d) JV & Varsity team members and JV & Varsity cheerleaders
- d. PARENT HELPER PROGRAMS
- i A premise of many of our Lutheran schools is that parents are needed to assist in game event roles, including refreshment stands and clean-up. One example of a program to schedule helpers or charge a fee, follows.
- a) Procedures:
 - 1) Parents sign up to work designated jobs. (Via form letter or Sign-up Nights)
 - 2) Parents who do not sign up will be randomly placed into the schedule.
 - 3) Eighth grade parents will sign up for 4 dates, seventh grade parents 3 dates, and sixth grade parents 2 dates. If both parents work a date, that will count as two shifts.
 - 4) Once completed, the schedule will be sent home describing parent responsibilities.
 - 5) After receiving the schedule, parents may complete their responsibilities by: a) working the dates as listed b) trading a date with another parent c) getting another adult to work your date or d) calling the Athletic Director to seek a replacement and submitting a \$10 fee to pay the sub.
- e. Family Financial Obligations
- i Fees may be assessed to cover the athlete's participation in the sport. These may also be covered under the general budget or through a booster club.
- a) To cover any tournament entry fees divided out over the number of players on the team (if applicable).
 - b) To cover the costs of officials when volunteers are not available/applicable (approx. \$20 per official per game).
 - 1) The host team is responsible for paying officials
 - c) To cover the cost of annual membership in the League.
 - d) To cover the cost of the uniform(s).
 - e) Financial assistance should be made available as determined by the individual school.

6 Financial Forms

The following are standardized forms, which may be helpful in financial planning for Athletic Directors.

- a. Budget Request (See **Appendix D-3**). This form accommodates both coaches' requests and expected actual expenditures in the budget.

- b. Estimated Expenditures (See **Appendix D-4**). This provides a detailed accounting per sport to assist in the budget building process.
- c. Purchase Order (See **Appendix D-5**). This standard purchase order creates a paper trail for all purchases.
- d. Mileage Statement (See **Appendix D-6**). This is a standard form in documenting mileage for athletic business.
- e. Inventory Forms (See **Appendix D-7**). This shows a year to year change in inventory and purchases.
- f. Athletic Budget Sample (See **Appendix D-8**)
- g. Athletic Budget Worksheet (See **Appendix D-9**)
- h. Coaching Pay Guidelines (See **Appendix D-10**)

APPENDIX D-1**ATHLETIC CHECKLISTS**

1. Athletic Director

<input type="checkbox"/> Awards	<input type="checkbox"/> Trophies	<input type="checkbox"/> Plaques
<input type="checkbox"/> Certificates	<input type="checkbox"/> Sport pins	<input type="checkbox"/> Postage
<input type="checkbox"/> Rental	<input type="checkbox"/> Athletic Physicals	<input type="checkbox"/> Portable Restrooms
<input type="checkbox"/> Publications	<input type="checkbox"/> Office supplies/clipboards	<input type="checkbox"/> Conference dues
<input type="checkbox"/> Banquets	<input type="checkbox"/> Tickets	<input type="checkbox"/> Coaches wear

2. Baseball/Softball

<input type="checkbox"/> Balls	<input type="checkbox"/> Catchers Glove	<input type="checkbox"/> Undershirts
<input type="checkbox"/> Bases	<input type="checkbox"/> Leg guards	<input type="checkbox"/> Rule book(s)
<input type="checkbox"/> Bats	<input type="checkbox"/> Helmets	<input type="checkbox"/> Ball bags
<input type="checkbox"/> Bat bag	<input type="checkbox"/> Masks	<input type="checkbox"/> Catcher's Equipment
<input type="checkbox"/> Body protectors	<input type="checkbox"/> Scorebook(s)	<input type="checkbox"/> Water bottles
<input type="checkbox"/> Caps	<input type="checkbox"/> Uniforms	<input type="checkbox"/> Whistles

3. Basketball

<input type="checkbox"/> Backboards (pads)	<input type="checkbox"/> Shirts	<input type="checkbox"/> Possession Indicator
<input type="checkbox"/> Balls	<input type="checkbox"/> Warm-ups	<input type="checkbox"/> Foul indicator
<input type="checkbox"/> Rule book(s)	<input type="checkbox"/> Uniforms	<input type="checkbox"/> Scrimmage vests
<input type="checkbox"/> Nets	<input type="checkbox"/> Air pump	<input type="checkbox"/> Water bottles
<input type="checkbox"/> Scorebooks(s)	<input type="checkbox"/> Ball rack/bags	<input type="checkbox"/> Whistles

4. Flag Football

<input type="checkbox"/> Balls	<input type="checkbox"/> Rule Book(s)	<input type="checkbox"/> Equipment Bags
<input type="checkbox"/> Flags	<input type="checkbox"/> Scorebook(s)	<input type="checkbox"/> Tee
<input type="checkbox"/> Uniforms	<input type="checkbox"/> Down & Distance Markers	<input type="checkbox"/> Scrimmage vests
<input type="checkbox"/> Mouthpieces	<input type="checkbox"/> Corner markers	<input type="checkbox"/> Sideline markers
<input type="checkbox"/> Rule book(s)	<input type="checkbox"/> Belts	<input type="checkbox"/> Whistles

5. Medical

<input type="checkbox"/> Assorted pads	<input type="checkbox"/> Tape	<input type="checkbox"/> Gauze Roll
<input type="checkbox"/> Bandages, asst. sizes	<input type="checkbox"/> Elastic bandages	<input type="checkbox"/> Medicine kits
<input type="checkbox"/> First Aid cream	<input type="checkbox"/> Ankle wrap	<input type="checkbox"/> Strawberry ointment
<input type="checkbox"/> Gauze pads asst. sizes	<input type="checkbox"/> Tape prep	<input type="checkbox"/> Tape scissors
<input type="checkbox"/> Ice packs	<input type="checkbox"/> Skin lube	

6. Soccer

<input type="checkbox"/> Balls	<input type="checkbox"/> Air horn	<input type="checkbox"/> Net hooks
<input type="checkbox"/> Goals	<input type="checkbox"/> Rule book(s)	<input type="checkbox"/> Scrimmage vests
<input type="checkbox"/> Nets	<input type="checkbox"/> Corner flags	<input type="checkbox"/> Uniforms
<input type="checkbox"/> Ball bag	<input type="checkbox"/> Gloves (goalie)	<input type="checkbox"/> Whistles
<input type="checkbox"/> Flags	<input type="checkbox"/> Scorebook(s)	<input type="checkbox"/> Water bottles
<input type="checkbox"/> Shin guards		

Adapted from: NAIAA Athletic Administration: A Comprehensive Guide

APPENDIX D-1b

Track & Field – Cross Country

Markers
 Equipment bag
 Rule book(s)
 Shot put
 Uniforms

Landing pits
 Cross bars
 Standards
 Batons
 Tape measures

Watches
 Flags
 Poles
 Water bottles
 Whistles

7. Volleyball

Balls
 Nets
 Uniforms
 Standards

Scorebook(s)
 Antennae
 Rule book(s)

Water bottles
 Whistles
 Ball bag

Adapted from: NAIAA Athletic Administration: A Comprehensive Guide

APPENDIX D-2

EQUIPMENT USE

SPORT: _____ DATE ISSUED: _____

COACH: _____ DATE RETURNED: _____

	<u>Description</u>	<u>No. Issued</u>	<u>No. Returned</u>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

APPENDIX D-3

BUDGET REQUEST

TO: COACH _____ **SPORT** _____ **YEAR** _____

FROM: _____ **ATHLETIC DIRECTOR**

To prepare next year's budget, each head coach must submit the following information to the Athletic Director by _____. Please follow the directions below and on the accompanying sheets when filling out your budget requests.

How to Prepare Your Budget

List every item according to priority:

EXAMPLES:

Items – Include

1. Uniforms
2. Equipment
3. Repairs to equipment
4. Entry fees for all tournaments, track meets, etc.
5. Miscellaneous
6. Clinics
7. Booster Club

Source (if known)

1. Manufacturer & Retailer (Example – WilsonA1010 Baseballs)

Number

1. 6 pairs, 5 Doz., etc.

Price per item (if known)

1. \$28.00 per dozen

Total Cost

1. \$150.00 + shipping = \$159.00

All requests should be based on cost from current sports catalogs or sport salesman quotes. Take into consideration inflation and shipping costs of all items requested.

1) Uniforms

ITEM	SOURCE	NUMBER	PRICE PER	TOTAL
Game shirts	_____	_____	_____	_____
Game pants	_____	_____	_____	_____
Socks	_____	_____	_____	_____
Warm-ups	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Shipping _____
Total Cost _____

Adapted from: NAIAA Athletic Administration: A Comprehensive Guide

APPENDIX D-3c

Mark with * if request has been included elsewhere in this budget request.

Budget Summary

	TOTAL REQUESTED	TOTAL APPROVED
1. Uniforms	_____	_____
2. Equipment	_____	_____
3. Repairs	_____	_____
4. Entry Fees	_____	_____
5. Miscellaneous	_____	_____
6. Booster Club	_____	_____
TOTAL BUDGET FOR _____ (year)		_____

Adapted from: NAIAA Athletic Administration: A Comprehensive Guide

APPENDIX D-8

**Example of an Athletic & Education Budget
1999-2000**

I. Officials

Girls Basketball	5 DH Games x 2 officials = 10 x \$40	=	\$ 400.00
Soccer	5 Games x 1 official = 5 x \$25	=	\$ 125.00
Boys Basketball	5 DH Games x 2 officials = 10 x \$40	=	\$ 400.00
Association Assignor Fees	25 officials x \$2.50	=	\$ 62.50

Subtotal \$987.50

II. Tournaments

Girls Basketball	2 (\$40 + \$45)	\$ 85.00
Soccer	3 (\$30 + \$25 + \$40)	\$ 95.00
Boys Basketball	3 (\$30 + \$45 + \$45)	\$ 115.00
Volleyball	3 (\$30 + \$35 + \$35)	\$ 100.00
Track	2 (\$40 + \$40)	\$ 80.00
JV Sports	2 (\$25 + \$25)	\$ 50.00

Subtotal \$ 525.00

III. League Fees (Membership Dues)

Subtotal **\$ 125.00**

IV. Physical Education / Athletic Supplies

Subtotal **\$ 752.80**

V. Athletic Uniform (50% School 50% Boosters)

Subtotal **\$ 800.00**

VI. Uniform Repair

Subtotal **\$ 80.00**

VII. Maintenance (Field Paint)

Subtotal **\$ 394.90**

TOTAL **\$4233.95**

APPENDIX D-9

Athletic & Physical Education Budget
 _____ (Year)

I. Officials

Girls Basketball	_ DH Games x 2 officials =	_ x \$	=	\$ _____
Soccer	_ Games x 1 official =	_ x \$	=	\$ _____
Boys Basketball	_ DH Games x 2 officials =	_ x \$	=	\$ _____
Association Assignor Fees	_ officials	x \$	=	\$ _____
Subtotal				\$ _____

II. Tournaments

	#	(_____ + _____ + _____)		
Girls Basketball	_____	_____		\$ _____
Soccer	_____	_____		\$ _____
Boys Basketball	_____	_____		\$ _____
Volleyball	_____	_____		\$ _____
Track	_____	_____		\$ _____
JV Sports	_____	_____		\$ _____
Subtotal				\$ _____

III. League Fees

(Membership Dues)

Subtotal \$ _____

IV. Physical Education / Athletic Supplies

Subtotal \$ _____

V. Athletic Uniform (50% School 50% Boosters)

Subtotal \$ _____

VI. Uniform Repair

Subtotal \$ _____

VII. Maintenance (Field Paint)

Subtotal \$ _____

TOTAL \$ _____

APPENDIX D-10

Coaching Pay Guidelines

Criteria		Hours per Season		
Category A	4 or 5 practices per week 10 – 12 week season length tournaments or additional games	and/or	70-80 hrs. 45-50 hrs. 35-50 hrs.	practices games weekend tournaments
Varsity Soccer	(7 th -8 th)	TOTAL	150-180 hrs.	
Varsity Girls Basketball	(7 th -8 th)			
Varsity Boys Basketball	(7 th -8 th)			
Varsity Volleyball	(7 th -8 th)			
Recommendation - \$ 750 Head Coach or split If two coaches				
Category B	2 or 3 practices per week 10 – 12 week season than "A" category	and/or	45-50 hrs. 35-50 hrs.	practices games fewer games
Varsity Cheerleading	(7 th -8 th)	TOTAL	80-100 hrs.	
Track	(5 th -8 th)			
Softball	(7 th -8 th)			
JV Girls Basketball	(5 th -6 th)			
JV Boys Basketball	(5 th -6 th)			
Recommendation - \$ 550 Head Coach or split If two coaches				
Category C	2 or 3 practices per week 8 – 10 week season shorter time commitment for practices and games than "B" category	and/or	25-30 hrs. 25-30 hrs.	practices games
JV Soccer	(5 th -6 th)	TOTAL	50-100 hrs.	
JV Cheerleading	(5 th -6 th)			
JV Volleyball	(5 th -6 th)			
Cross Country	(5 th -8 th)			
Recommendation - \$ 250 Head Coach or split If two coaches				
Category D	1 or 2 practices per week 6 – 8 week season shorter time commitment for practices and games than "C" category	and/or	10-25 hrs. 12-15 hrs.	practices games
JV II Girls Basketball	(5 th)	TOTAL	20-40 hrs.	
JV II Boys Basketball	(5 th)			
JV II Cheerleading	(5 th)			
Volleyball	(5 th)			
Volleyball Official				
Softball Umpire				
Recommendation – Booster Gift and/or \$100 JV II Head Coach split if two				