The Athletics Budget is a Unicorn

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Associate Vice President for Campus Wellness and
Theodore Katula Director of Athletics and Recreational Sports
DePauw University

Bench Marking - Total Operating Budget

<table>
<thead>
<tr>
<th>Institution</th>
<th>Total Budget</th>
<th>Total Salaries</th>
<th>Not Allocated by Sport/Gender</th>
<th>Recruiting Expenses</th>
<th>Sport Operating Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allegheny College</td>
<td>$3,454,657</td>
<td>$1,192,737</td>
<td>$954,789</td>
<td>$113,032</td>
<td>$1,041,724</td>
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<tr>
<td>Denison University</td>
<td>$5,557,935</td>
<td>$1,538,447</td>
<td>$1,672,787</td>
<td>$118,418</td>
<td>$1,140,252</td>
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<tr>
<td>DePauw University</td>
<td>$4,697,796</td>
<td>$1,610,915</td>
<td>$1,064,634</td>
<td>$58,176</td>
<td>$991,693</td>
</tr>
<tr>
<td>Hiram College</td>
<td>$2,266,811</td>
<td>$836,672</td>
<td>$364,644</td>
<td>$97,739</td>
<td>$664,266</td>
</tr>
<tr>
<td>Kenyon College</td>
<td>$3,144,911</td>
<td>$1,299,432</td>
<td>$840,104</td>
<td>$147,552</td>
<td>$484,823</td>
</tr>
<tr>
<td>Knox College</td>
<td>$3,116,519</td>
<td>$1,299,432</td>
<td>$840,104</td>
<td>$147,552</td>
<td>$484,823</td>
</tr>
<tr>
<td>Ohio Wesleyan College</td>
<td>$1,719,332</td>
<td>$717,277</td>
<td>$81,975</td>
<td>$97,739</td>
<td>$664,266</td>
</tr>
<tr>
<td>The College of Wooster</td>
<td>$1,385,913</td>
<td>$717,277</td>
<td>$81,975</td>
<td>$97,739</td>
<td>$664,266</td>
</tr>
<tr>
<td>Wittenberg University</td>
<td>$3,837,869</td>
<td>$1,269,784</td>
<td>$708,598</td>
<td>$40,237</td>
<td>$807,336</td>
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</tbody>
</table>

Budget Timelines

• Know when your annual budgets are approved, often coincide with a Board of Trustees meeting.
• Begin at least 6 months prior to final approval date.
  o Coach input.
  o Direct Report input.
Developing Your Annual Budget

- Four-year rolling average of expenses.
  - Permanent equipment.
  - Capital equipment.
- Fit your schedule to budget or budget to your schedule?
- Other items.
  - Memberships.
  - Rental fees.
  - Recruiting.

Systems to Hold Us Accountable

- How did we spend our money in the past? 4 year rolling average
- How do we want to spend our money in the future? Guiding Financial Philosophies
- Who and where will we compete? Coach Worksheet
- How are we spending our money now? Zero Based Budget Tool
- Where can we consolidate resources? Values Matrix

Four Year Rolling Average
Guiding Financial Philosophies for Coaches

- Scheduling Opponents
- Uniforms/Participant Costs
- Personal Protective Equipment and Sport Tools
- Travel
- Extended Travel
- Awards
- Officials
- General Costs Related to Home Competition

Coach Worksheet

Zero Based Budget Worksheet
Zero Based Budget Worksheet, detail

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Cost</th>
<th>Impact</th>
<th>Objective</th>
<th>Key Result</th>
<th>Result and Trend</th>
<th>Result and Trend</th>
<th>Result and Trend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Event recycling trips</td>
<td>$10,000</td>
<td>Low</td>
<td>Low</td>
<td>Medium/High</td>
<td>Low</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>Decrease off-campus recruiting</td>
<td>$50,000</td>
<td>High</td>
<td>Low</td>
<td>Medium/High</td>
<td>High</td>
<td>High</td>
<td>High</td>
</tr>
<tr>
<td>Eliminate GA positions</td>
<td>$150,000</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>High</td>
</tr>
<tr>
<td>Eliminate paid assistant positions</td>
<td>$50,000</td>
<td>High</td>
<td>Medium</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>High</td>
</tr>
<tr>
<td>No expenses for volunteer coaches</td>
<td>$6,000</td>
<td>Low</td>
<td>Low</td>
<td>Medium</td>
<td>Low/Medium</td>
<td>Low/Medium</td>
<td>Low/Medium</td>
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<tr>
<td>No midweek overnights</td>
<td>$4,000</td>
<td>Low</td>
<td>Low</td>
<td>Low/High</td>
<td>High</td>
<td>High</td>
<td>High</td>
</tr>
</tbody>
</table>

What it Looks Like Today…
Keys To Success

- Budget management must be a priority – develop a monitoring system that is pro-active and not reactive.
- Engage your staff, and be transparent, as much as possible.
- Be creative whenever possible.
- Ask for help.