The Athletics Budget is a Unicorn

Stevie Baker-Watson
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>$2,206,407</td>
<td>$769,804</td>
<td>$13,032</td>
<td>$954,789</td>
</tr>
<tr>
<td>Denison University</td>
<td>$5,557,935</td>
<td>$3,162,645</td>
<td>$1,672,787</td>
<td>$118,418</td>
<td>$1,140,252</td>
</tr>
<tr>
<td>DePauw University</td>
<td>$4,697,796</td>
<td>$3,034,624</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>$5,754,019</td>
<td>$1,379,102</td>
<td>$1,259,603</td>
<td>$147,552</td>
<td>$484,823</td>
</tr>
<tr>
<td>Oberlin College</td>
<td>$4,681,508</td>
<td>$954,957</td>
<td>$630,371</td>
<td>$76,302</td>
<td>$815,645</td>
</tr>
<tr>
<td>Ohio Wesleyan University</td>
<td>$4,385,053</td>
<td>$1,221,282</td>
<td>$759,782</td>
<td>$42,975</td>
<td>$645,500</td>
</tr>
<tr>
<td>The College of Wooster</td>
<td>$4,385,053</td>
<td>$1,221,282</td>
<td>$759,782</td>
<td>$42,975</td>
<td>$645,500</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>
</tr>
</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.
  - Coach input.
  - 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

Coach Worksheet

Zero Based Budget Worksheet
## Zero Based Budget Worksheet, detail

<table>
<thead>
<tr>
<th>Description</th>
<th>Impact</th>
<th>Benefits</th>
<th>Brand</th>
<th>Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meals for off-campus recruiting</td>
<td>Low</td>
<td>Medium/High</td>
<td>Low</td>
<td></td>
</tr>
<tr>
<td>Meals for on-campus recruiting</td>
<td>Low</td>
<td>Medium/High</td>
<td>Low</td>
<td></td>
</tr>
<tr>
<td>Overnight stays</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td></td>
</tr>
<tr>
<td>Eliminate GA positions</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td></td>
</tr>
<tr>
<td>Eliminate paid assistant positions</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td></td>
</tr>
<tr>
<td>No expenses for volunteer coaches</td>
<td>Low</td>
<td>Medium</td>
<td>Low/Medium</td>
<td></td>
</tr>
<tr>
<td>No midweek overnights for competition</td>
<td>Low</td>
<td>Low</td>
<td>Low/Medium</td>
<td>Low</td>
</tr>
</tbody>
</table>

### What It Looks Like Today...

- Do not pay for meals for off-campus recruiting unless there is an overnight stay involved.
- Decrease off-campus recruiting.
- Eliminate GA positions.
- Eliminate paid assistant positions.
- No expenses for volunteer coaches.
- No midweek overnights for competition.
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.