

Question:

Provide an analysis that tracks Athletic expenditures from the 2005-06 revised to the 2006-07 balanced budgets.

Athletic Budget Crosswalk and Net Cost Calculation

The budgets for athletic formula and athletic supervision formula have been moved from Organization 222 (High School Operations) to Organization 232 (Athletic Operations) in an effort to make it easier to identify the athletic program costs.

The chart below shows how the changes were implemented for 2006-07 by reclassifying the budgets for Loc B 105 athletic formula (supplies, equipment, transportation, uniforms, officials, entry fees, etc) and Loc B 107 supervision formula (ticket takers, crowd control, athletic trainers) were moved from Organization 222 to Organization 232.

Line	Org	LocB	Description	2005-06 Revised Budget
(1)	222	000/107	District-Wide & Supervision	359,539
(2)	222	105	Athletic Formula	549,008
(3)	231	000	District-Wide	64,038
(4)	232	000	District-Wide	46,620
(5)	232	856	Coaching Salaries & Benefits	1,064,398
(6)	Total 2005-06 Revised Budget			\$ 2,083,603
(7)	Gate Receipt Revenue			(200,000)
(8)	Student Fee Revenue			(450,000)
(9)	Net 2005-06 Revised Budget			1,433,603

Org	LocB	Description	2006-07 Balanced Budget
222/232	000/107	District-Wide & Supervision	605,142
232	105	Athletic Formula	615,738
231	000	District-Wide	70,001
232	000	District-Wide	48,553
232	856	Coaching Salaries & Benefits	1,113,852
Total 2006-07 Balanced Budget			\$ 2,453,286
Gate Receipt Revenue			(200,000)
Student Fee Revenue			(450,000)
Net 2006-07 Revised Budget			1,803,286

Line 1: Part of the cost of salaries and benefits for the four athletic directors was included in the High School staff pool in 2005-06, but their entire cost has been reclassified into Athletic Administration in 2006-07). In addition, actual personnel costs, as well as budgeted increases in salaries account for the increase over 2005-06 in this area. The budgets for ticket takers, crowd control (staff members and Police officers) and gameday athletic trainers were increased to meet new expectations.

Line 2: The 2005-06 athletic formula budget was increased 4.1%, and reinstates the \$11,000 per building that was cut last year.

Lines 6 thru 9: The impact of gate receipts and student athletic fees on the overall cost of the athletic program is projected to be approximately \$650,000.