NMCUSD ATHLETICS BUDGETS

Presented to: NMCUSD Budget / Program Review Committee
A Superintendent's Advisory Committee
January 24, 2018

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Director of Fiscal Services

Accounting for Athletics:

Goal 1135 with Function 4200

From CSAM –

Goal 1135: Locally defined (ie: District established) for tracking K-12 athletic program expenditures.

Function 4200:

School Sponsored Athletics (Optional) – School-sponsored activities, under the guidance and supervision of LEA staff members who provide opportunities for students to pursue various aspects of physical education. Athletics normally involves competition between schools and frequently involves offsetting gate receipts or fees.



The District Athletic Program Includes…

- Baseball
- Boys Basketball
- Boys Soccer
- Cross Country
- Football
- Girls Basketball
- Girls Soccer
- Golf
- Softball
- Track & Field
- Volleyball
- Wrestling
- Dance Production
- Cheerleading



District Support of Athletics

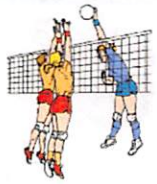
Fund 01 - Goal 1135 + Function 4200 at December, 2017

	FY 1617 Actuals	FY 1718 Adopted Budget	FY 1718 Revised Budget	FY 1718 Actuals + Encumbrances As of December, 2017
Stipends & Statutory Benefits (Total Compensation)	$ 176,355	$ 181,018	$ 192,830	$ 78,361
Materials & Supplies	$ 54,633	$ 54,200	$ 44,483	$ 15,272
Transportation *	$ 55,814	$ 38,000	$ 38,000	$ 29,537
Catering (Banquets)	$ 5,340	$ 3,500	$ 3,500	$ - 0 -
Equipment Repairs	$ 10,203	$ 15,000	$ 15,000	$ 12,000
Rental Fees (field, security, lights, etc.)	$ - 0 -	$ - 0 -	$ 7,700	$ 4,355
League / Referee fees	$ 32,845	$ 37,264	$ 37,264	$ 31,771
Capital Outlay	$ 26,012	$ - 0 -	$ - 0 -	$ - 0 -
Total District Support	**$ 361,202**	**$ 328,982**	**$ 338,777**	**$ 171,296**

* Note: During HS Athletic Field construction, teams were transported to other locations for all events. With construction completion, FY 1718 transportation budget has been reduced accordingly.

District Support of Athletics by Site

(Middle School and High School) Fund 01 - Goal 1135 + Function 4200
at December, 2017



	FY 1617 Actuals	FY 1718 Adopted Budget	FY 1718 Revised Budget	FY 1718 Actuals + Encumbrances As of December, 2017
High School Athletics	$ 336,647	$ 302,450	$ 312,245	$ 155,342
Middle School Athletics	$ 24,557	$ 26,532	$ 26,532	$ 15,954
Total District Support	**$ 361,204**	**$ 328,982**	**$ 338,777**	**$ 171,296**
HS Athletics % of total	93 %	92 %	92 %	91 %
MS Athletics % of total	7 %	8 %	8 %	9 %

ASB Support of Athletics



	FY 1617 Actual Expenditures	FY 1718 Actual Expenditures to Date (as of Dec, 2017)
High School ASB	$ 86,748.80	$ 53,594.17
Middle School ASB	$ 12,798.71	$ 7,324.77
Total ASB Support	$ 99,547.51	$ 60,918.94



The High School ASB and Middle School ASB maintain approximately 22 accounts in support of athletics, cheerleading, and dance production. Funds are raised in a variety of ways, including

- selling coupon books
- Round Table Pizza Fundraiser program
- direct donations from local business



ASB Support of Athletics

ASB support for the athletics program includes:
- entrance fees to athletic tournaments
- transportation to tournaments
- uniforms
- summer league fees
- supplies
- trophies, etc.

Recently, the HS Baseball Team raised the funds for a new score board, and the Track & Field is currently working toward purchasing a new timing system.

In previous years, ASB support has included reconditioning of sports equipment such as football helmets, as well as transportation to games & tournaments.

Two years ago, the District purchased 4 vans to transport smaller teams, and save on costs.

Total Cost of Athletics –

District and ASB Combined



	FY 1617 Actuals	% of Total Site FY 1617 cost	% of total FY 1617 Athletics Costs	FY 1718 Revised Budget	FY 1718 Actuals + Encumbrances As Of December, 2017
District Support – HS Athletics	$ 336,647	80 %	73 %	$ 312,245	$ 155,342
HS ASB	$ 86,749	20 %	19 %	*Not available* *	$ 53,594
Total Cost of HS Athletics	***$ 423,396***	***100 %***			***$ 208,936***
District Support – MS Athletics	$ 24,557	66 %	5 %	$ 26,532	$ 15,954
MS ASB	$ 12,799	34 %	3 %	*Not available* *	$ 7,325
Total Cost of MS Athletics	***$ 37,356***	***100 %***			***$ 23,279***
Total Cost of Athletics Program	***$ 460,752***		***100 %***		***$ 232,215***

* Note: As of this Budget Advisory Committee meeting, the MS & HS FY 1718 Athletics Budgets have not been provided, otherwise those amounts would be included here. The year-to-date expenditures have been provided in the final column.
- In FY 1617, the total cost of athletics was $460,752 – The District support was $ 361,204, or 78% of the total athletics cost.
- In FY 1617, 73% of the total athletics cost for the HS, and was District support; 5% was for the MS, and was District support.

Any questions??

