Financing the Athletic Program in the New High Schools in the State of Washington

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FINANCING THE ATHLETIC PROGRAM
IN THE NEW HIGH SCHOOLS IN
THE STATE OF WASHINGTON

A Thesis
Presented to
the Graduate Faculty
Central Washington State College

In Partial Fulfillment
of the Requirements for the Degree
Master of Education

by
Gary H. Brines
August 1967
APPROVED FOR THE GRADUATE FACULTY

E. Frank Price, COMMITTEE CHAIRMAN

Arthur P. Hutton

T. Dean Stinson
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ACKNOWLEDGMENT

Sincere appreciation is extended to Dr. E. Frank Price for his counsel and supervision in directing the writing of this study and to Dr. T. Dean Stinson and Mr. Arthur Hutton for their helpful suggestions and service on the thesis committee.
CHAPTER I

THE PROBLEM AND DEFINITIONS OF TERMS USED

The past twelve years has seen a drastic increase in enrollment and a corresponding expansion of high school facilities in the state of Washington. Since 1955, thirty-two new high schools have opened doors to a total of 21,712 students their first year with the largest school enrolling 1,450 students and the smallest having 236 students.

I. THE PROBLEM

Contrary to the reasonably sound financial situation of an established high school, many of these new schools, without available student body funds, find themselves in financial difficulty resulting from the purchase of inter-scholastic athletic equipment. As Ovard (7:308) points out:

the student activity program, like all curriculum areas, requires financing for its success. Seldom does a school district underwrite the school's activity program. Since the program has traditionally been an extra-curricular program, the program has been financed by the high school rather than from the operating budget of the district.

Except for coaches' salaries, playing facilities, and transportation, local school boards in the state of Washington are not allowed, by state law, to provide tax funds for the athletic program.

Therefore, the new high school without available funds
faces the problems of purchase of equipment and operating expenses which represent a large capital outlay before school begins.

**Purpose of the study.** Today, in the modern high school, a more diversified athletic program is being offered, which places added burden on the student body budget. This study was initiated in an effort to discover how the athletic program has been financed in new high schools in the state of Washington. A survey of the thirty-two new high schools opened since 1955 was conducted to determine: (1) how much money new high schools have been spending and can expect to spend in the future to start their athletic programs; (2) how new high schools have raised money for the athletic program; (3) how new high schools have organized and administered the athletic budget for the first year; (4) how available arrangements and necessary procedures for financing the initial costs of a new athletic program have been put into effect. As a result of this study, recommendations will be made as to procedures new schools might follow in planning and budgeting for their athletic programs.

**Background.** In the modern high school the financing of the athletic program is big business and most certainly requires careful consideration for the new high school plans (6:365). Rising costs of officials, equipment, films, letter
awards, and laundering service can quickly start the new high school operating at a deficit. It is also recognized that within the athletic program are such sports as cross country, tennis, golf, gymnastics, and swimming which must be financed by means other than gate receipts.

**Need for the study.** Since several school districts are planning additional facilities in the near future, this study will attempt to shed light on the problems previously encountered by new schools. Finances for the athletic program are not available for most schools prior to their opening, and there are no outlined procedures for most schools to follow in raising such monies. By law, school boards in the state of Washington are not allowed to provide tax funds for the athletic program. Therefore, a definite method of support for financing the initial athletic program is necessary so that a comprehensive program can be provided for all youngsters rather than only those who happen to reside in a financially stable district.

**Hypotheses.** 1. Most new high schools in the state of Washington face a substantial financial burden at the outset in providing a comprehensive athletic program for their youngsters; 2. Most new schools find themselves in debt as a result of a lack of available funds for purchase of equipment; 3. Athletics programs in new schools need financing from
Method of research. Before beginning the study, a survey of literature in the area of athletic finance was conducted. Considerable information was found regarding financing the established athletic program, but little has been done in the area of financing the new program. Inquiries in the surrounding geographical area concerning the existence of any established guidelines for financing the new school athletic program revealed a need for such a plan that could be used in the future. Next, it was determined that the method of survey would involve the use of a questionnaire devised and mailed to the principals of the thirty-two new high schools opened since 1955. Through this normative study, it was hoped that certain data might be gathered concerning the problems encountered by administrators whose experience had included financing a new athletic program. Attention was also directed toward determining general administrative and supervisory responsibilities for student funds in general and athletic funds in particular. The questionnaire included an opportunity for each respondent to recommend procedures that could aid future planning.

Limitations of the study. This study is limited to the thirty-two new high schools in the state of Washington which have opened since 1955. This study is also limited to
the area of interscholastic athletics rather than the total extra-curricular activities program. The data to be used in this study was secured by a questionnaire which was sent to the principals of the thirty-two new schools.

II. DEFINITION OF TERMS USED

So that all respondents to the questionnaire would interpret the questions in a consistent manner, the author offered the following definitions to be used in this study:

**Athletic program.** The athletic program involves participation in physical activity on a competitive basis at the interscholastic level.

**Athletic budget.** The budget is interpreted as the total estimated operating and equipment expenditures for the athletic program on a yearly basis.

**Activity ticket.** Within the high school, the pre-paid student ticket allows for admission to school activities.

**Student body card.** The student body card is synonymous with the student activity ticket.

**Season ticket.** These tickets, usually offered at a reduced pre-game rate, allow admission for the entire sports season.

**Operating expenses.** These are expenses incurred as a result of staging the athletic program such as officials, timers, scorekeepers, laundering, supervisory personnel, and
facility rental. Operating expenses include all expenses other than equipment purchase.

Twelfth grade schools. The schools in which the top class the first year was the twelfth or senior year.

Eleventh grade schools. The schools in which the top class the first year was the eleventh or junior year.

Tenth grade schools. The schools in which the top class the first year was the tenth or sophomore year.
CHAPTER II

REVIEW OF THE LITERATURE

Little could be found in the literature that specifically dealt with financing the new school athletic program. However, it was felt that some of the related literature would be helpful in supporting the hypothesis; athletic programs in new schools need financing from sources other than gate receipts and student activity tickets. Therefore, the purpose of this chapter is to present the status of interscholastic athletes according to the literature with attention also directed toward some financing plans currently in use outside of the state of Washington.

The status of athletics. In Washington, the high school associated student bodies must support and maintain their interscholastic athletic programs. Only coaches' salaries, facilities, and transportation are supported financially by school district revenue.

However, the Educational Policies Commission (3:3) in 1954 issued the following statement related to the value of interscholastic athletics: "We believe in athletics as an important part of the school physical education program. We believe that the experience of playing athletic games should be a part of the education of all children and youth who attend school in the United States."
Also, Forsythe (4:7) supports the Commission by stating, "Athletics should occupy a position in the curriculum comparable to that of other subjects or activities." Later, it will be pointed out in this work that the majority of principals of the new high schools in the state of Washington support this philosophy.

Jacobson (6:318) takes another approach, "Students should not be prevented from participating in extra-curricular activities because of cost." With this in mind, it would seem unsound educationally for a high school athletic program to be of poor quality or go in debt for lack of adequate finances. Youngsters should not be deprived of an equal opportunity for a quality athletic program on the basis of attendance at a new school that has limited funds. This would indicate a gross inequality of educational opportunity.

In addition, Duncan (2:87) lists the ways the interscholastic program benefits the entire student body and community:

1. By developing an understanding and appreciation of the place which interscholastic sports occupy in American culture and developing sound, educational attitudes toward them.

2. By educating the student body in the appreciation of sports and the best way to enjoy them from the point of view of good sportsmanship.

3. By serving as a focal point for the morale, spirit, and loyalty of the students by providing a common meeting ground and enthusiasm which is shared by all.
4. By providing a wholesome program of sports in which students, parents, patrons, and friends of the school may share, to the end that the loyalty of these groups to the school may be constantly renewed, strengthened, and united.

**Financing plans outside Washington.** Snyder (9:85) adds valuable information in his explanation of the philosophy of the Oakland, California equalization plan for financing of interscholastic athletics; "Equal opportunity for education implies an equal distribution of financial support regardless of the size or economic status of a district." Oakland schools receive an equal equipment allotment regardless of the size of the school, or its yearly gate receipts. The coaches of the various sports meet and decide standards of specifications on equipment such as types of balls, shoulder pads, thigh guards, and baseball bats. After the equipment is examined and the standards are determined, the lowest bidder receives the order. As for the uniforms, the quality, pattern, and colors are decided upon by the schools. They also are selected on a bid basis. Snyder lists the values of the Oakland plan for financing:

1. It has provided an opportunity for school leaders to educate students on the basic outcomes of, and necessity for, equality of opportunity;

2. It has equalized standards and quality of equipment for all players (in the case of football, this has meant safer equipment for the less wealthy school);

3. It has permitted less wealthy schools the use of other student body funds in about the same relative proportion per student as other schools;
4. It has eliminated special fund raising events for the purchase of equipment;

5. It has lowered the cost of equipment because of competitive bidding;

6. It has meant a real saving in that each school, knowing approximately its athletic budget for each year, can plan wisely over a period of years for its acquisition of equipment.

The entire athletic program is financed from the central office. Following each athletic contest, each school mails a check for the amount of the gate receipts; then all fees of officials, supervisory personnel, stadium rent, and all other expenses are taken care of by the central athletic office.

Another plan that is gaining wide support from educational leaders is the concept that state and local boards should assume the responsibility for providing tax funds for financing the athletic program. According to George:

There is a trend in a few high schools to administer athletic programs without admission charges. In a program of this type, the board of education assumes the total financial responsibility. The philosophy that 'the game is for the students' prevails. (5:112)

Ahern further explains:

There would be no reserved seats or privileges. Admission would be free and friendly in the same manner that is accorded the visitor to any classroom. One does not pay to see students cope with the binomial theorem; why then pay to see the intricacies of the split T formation? (1:107)

Riley explains that in the state of New York it is legal for Boards of Education to purchase athletic equipment
for athletic teams. In addition they provide the playing fields, gymnasiums, and other expenses of the program. However, gate receipts were still in effect to help finance the program in 1962. (8:2)

Ahern sums up his argument for financing athletics with tax funds:

... the most desirable and defensible method of finance would put the whole cost of maintaining the athletic program as the full responsibility of the school district. To do this, the school administrator must make his philosophy crystal clear to the staff, the board of education, and his community. If interscholastic athletics constitute a real part of the school program and are a distinct part of teaching, then it must be understood that the work of the coach-teacher is comparable to the work of the classroom teacher. (1:108)

It seems from the literature that in the future there will be increased support for the entire cost of athletics coming from district funds, coach's salaries, athletic fields, gymnasiums, equipment, uniforms, game officials' fees, faculty supervisors, public address personnel and the like. With this type of financing, admission to all games would be without cost to anyone.

Summary. It has been the purpose of this chapter to present the status of interscholastic athletics according to the literature and also direct attention to some financing plans currently in use outside of the state of Washington. It was found that educators generally support athletics as an integral part of the total educational program. Furthermore, there is a growing support for financing the program with the aid of tax funds either from state or local revenue.
CHAPTER III

PROCEDURES USED IN THE STUDY

The questionnaire. The first section of the questionnaire was devised to secure data concerning the enrollment of the schools and the number of classes included the first year. Also, the degree of interscholastic competition was ascertained as this would possibly affect the initial budget. Questions were also asked concerning the selection and participation of the coaches in the development of the initial budget.

The second section was constructed to investigate the organization and administration of the initial athletic budget. First, the principals were requested to indicate who was responsible for determining the total amount of the budget, and then who was responsible for allocating the monies to the various individual sports. Next, respondents were asked to indicate the number of expected participants and the level of the sports that were offered the first year of competition. Finally, the second section sought to get an accurate picture of the initial budget. Questions were asked concerning the estimated dollar needs, amount spent for purchase of new equipment, available funds prior to the opening of schools, total expenditures, and the initial debt.

Section three directed attention to the methods used in securing and allocating funds for the initial athletic
program. The use of the student activity ticket was included in section three along with the basis for allocating money to the various sports.

The fourth section was devised to determine the arrangements for financing the deficit of the initial year.

At the conclusion of the questionnaire, each principal was given an opportunity to add comments or recommendations. Recognizing that each school may have experienced some unusual financing circumstances, it was hoped that these narrative responses would add depth to the study. Twenty-four principals responded to this opportunity.

To achieve a high rate of response, the questionnaire was kept short and concise. A brief personal introductory letter from the investigator and his principal introduced the questionnaire and its value to future expansion in the state. This personal letter in addition to the cover page of the questionnaire clearly stated the purpose of the study and its hoped for outcomes.

Data gathering. The questionnaire, an introductory letter, and self-addressed, stamped envelope was mailed to the thirty-two principals on February 27, 1967. On April 3, 1967, a follow-up letter was sent to the six principals who had not responded.

Response to the questionnaire mailed on February 27, 1967 to the thirty-two principals was twenty-six replies (81.25%). Six additional questionnaires were mailed on
April 3, 1967 with six additional replies to make a total of thirty-two, 100 per cent, returned questionnaires.

Treatment of the data. After the questionnaires had been returned, it became necessary to analyze the responses.

The first step was to divide the schools according to their top class. All tenth grade schools (8), all eleventh grade schools (12), and all twelfth grade schools (12) were tabulated separately.

Comparisons could then be made as to the financial problems encountered by schools in relation to the number of classes included and the variety of activities offered.

Responses to the first part of the questionnaire dealing with enrollment, top class, the extent of interscholastic league competition, and the role of coaches were grouped, tabulated, and summarized.

Responses to the second section of the survey dealing with the organization and administration of the initial athletic budget were grouped, tabulated, totaled, and summarized. Financial figures also included in the second section were grouped, totaled, averaged, and summarized. These figures were analyzed in relation to the total number of schools, various grade levels, and on a per pupil basis.

The third section of the questionnaire contained responses which revealed the number of schools able to purchase equipment prior to the opening of the new school. Respondents
were asked to check the methods utilized in securing money prior to and during the first year of the program, and insert an M next to the methods that gained the major portion of the funds. Then the principals checked all the methods used by the athletic program in obtaining money during the first year. Again an M was requested next to the major sources of revenue. Space was also provided for "other methods" not listed on the questionnaire. These replies were tabulated, totaled, and grouped according to class.

The next section dealing with the arrangements for financing the debt was analyzed by determining first if the school had been in debt following the first year. Then the responses to the arrangements for financing were tabulated, totaled, and grouped according to class.

The concluding section of the questionnaire contained the principals' comments and recommendations. The investigator carefully read and analyzed these comments for pertinent information. Comments were selected for addition to the study as typical examples of the thinking of school men who have experienced the problem.
CHAPTER IV

ANALYSIS OF THE DATA

**General information.** The thirty-two participating schools ranged in size from 1450 to 236. Table I, page 17, shows the average enrollment of all the schools was 699 students. From the figures showing the average enrollments by grade level, computations can be made of averages of income, equipment and operating expenditures, tendency to underestimate initial needs, cost of the program per pupil, and debt.

Table I also shows the number of schools that participated in league competition the first year. Note that all twelfth grade schools participated while only half of the eleventh grade schools and none of the tenth grade schools competed in league competition. Some assumptions can be made regarding the reasons for these facts. First, it would seem that schools including twelfth grade students had athletes enrolled who had experienced league competition. Second, on the basis of age and size of the athletes, schools having twelfth grade students would be more capable of competing on an equal basis. Also, twelfth grade schools may have felt obligated to provide the experience of league competition for their athletic teams. It was not within the scope of this study to determine the degree of success of the schools participating in league competition the first year.
TABLE I

DIVISION, ENROLLMENT, AND EXTENT OF PARTICIPATION IN LEAGUE COMPETITION OF THE THIRTY-TWO NEW SCHOOLS

<table>
<thead>
<tr>
<th>Top Class</th>
<th>First Year</th>
<th>Number</th>
<th>Total Enrollment</th>
<th>Average Enrollment</th>
<th>Participants in League Competition</th>
<th>Non-Participants in League Competition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twelfth Grade</td>
<td>12</td>
<td>9152</td>
<td>763</td>
<td>12</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Eleventh Grade</td>
<td>12</td>
<td>8414</td>
<td>709</td>
<td>6</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Tenth Grade</td>
<td>8</td>
<td>4809</td>
<td>601</td>
<td>0</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>32</td>
<td>22375</td>
<td>18</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average</td>
<td>(699)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In addition, it should be noted that league competition can be more costly as league rules usually demand a varsity and junior varsity team, an inflexible schedule of games, and first rate equipment and uniforms. Also it might be considered that a school not participating in league competition can carefully select its opponents which could result in a better win-loss record and better gate receipts.

Organization and administration of the initial athletic budget. Thirty-one of the principals indicated that the coaches were selected prior to the formation of the initial athletic budget. In addition, nineteen of the schools had requested their coaches to submit a proposed budget for their particular sport. However, the final responsibility for determining the total amount of the initial athletic budget for the first year was the principal's in twenty-nine (90.6 per cent) of the schools. It was also noted that the athletic directors were involved with the principals and coaches in ten of the schools.

The responsibility for allocating the monies to the various individual sports was the principal's in twenty-four (75 per cent) of the schools. Some respondents indicated that other members of the staff, vice principals, athletic directors, coaches, and activities co-ordinators worked with the principal to some extent, but no prevailing trend was evident.
Allocation of these funds for the new athletic program was on the basis of the estimated needs determined by the coaches in twenty-four of the schools. Eight of the schools used the number of expected participants as the criterion for determining the amount necessary for the program. The evidence clearly reveals that the prevailing procedure in the new schools was for the principal and coach to work together in solving budgetary needs with the principal charged with the final responsibility of approval.

The extent of interscholastic athletic programs and the average expected participants for the first year are presented in Table II, page 20. Purchasing of equipment, budgeting for operating expenses, and selecting coaches are planned in relation to the extent of the program. The budget of the new school is also determined, to a great extent, by the number of sports offered and the number of participants in each sport.

To clarify the figures, please note that some schools offered all three of the levels for several of the sports. For example, a school could offer varsity football, junior varsity football, and sophomore football.

The data in Table II also presents some rather revealing isolated facts. Note that three (25 per cent) of the twelfth grade schools did not participate in varsity football. However, all twelve of the same schools participated in
TABLE II

EXTENT OF INTERSCHOLASTIC ATHLETIC PROGRAMS AND THE AVERAGE EXPECTED PARTICIPANTS THE FIRST YEAR

<table>
<thead>
<tr>
<th></th>
<th>Foot-Track</th>
<th>Wrest-Track</th>
<th>Basket-Ball</th>
<th>Baseball</th>
<th>Swim-Ming</th>
<th>Cross-Country</th>
<th>Tennis</th>
<th>Golf</th>
<th>Gymnastics</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Twelfth Grade</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Varsity</td>
<td>11</td>
<td>9</td>
<td>5</td>
<td>12</td>
<td>11</td>
<td>4</td>
<td>5</td>
<td>9</td>
<td>7</td>
</tr>
<tr>
<td>Junior Varsity</td>
<td>5</td>
<td>7</td>
<td>5</td>
<td>10</td>
<td>9</td>
<td>2</td>
<td>0</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Sophomore</td>
<td>1</td>
<td>3</td>
<td>0</td>
<td>5</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Average expected.</strong></td>
<td><strong>54</strong></td>
<td><strong>50</strong></td>
<td><strong>42</strong></td>
<td><strong>43</strong></td>
<td><strong>39</strong></td>
<td><strong>38</strong></td>
<td><strong>21</strong></td>
<td><strong>15</strong></td>
<td><strong>14</strong></td>
</tr>
<tr>
<td><strong>Eleventh Grade</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Varsity</td>
<td>9</td>
<td>6</td>
<td>6</td>
<td>10</td>
<td>10</td>
<td>1</td>
<td>6</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Junior Varsity</td>
<td>6</td>
<td>7</td>
<td>4</td>
<td>10</td>
<td>8</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Sophomore</td>
<td>5</td>
<td>8</td>
<td>2</td>
<td>8</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td><strong>Average expected.</strong></td>
<td><strong>46</strong></td>
<td><strong>66</strong></td>
<td><strong>34</strong></td>
<td><strong>35</strong></td>
<td><strong>32</strong></td>
<td><strong>40</strong></td>
<td><strong>19</strong></td>
<td><strong>16</strong></td>
<td><strong>18</strong></td>
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<tr>
<td><strong>Tenth Grade</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Varsity</td>
<td>2</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Junior Varsity</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Sophomore</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
<td>3</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td><strong>Average expected.</strong></td>
<td><strong>63</strong></td>
<td><strong>44</strong></td>
<td><strong>60</strong></td>
<td><strong>32</strong></td>
<td><strong>38</strong></td>
<td><strong>28</strong></td>
<td><strong>31</strong></td>
<td><strong>26</strong></td>
<td><strong>19</strong></td>
</tr>
</tbody>
</table>

Gymnastics
varsity basketball. Also, there does not seem to be much variance in the extent of sports offered between twelfth and eleventh grade schools. But, tenth grade schools were extremely meager in their programs. Only one tenth grade school was bold enough to offer varsity basketball, baseball, and wrestling. In addition, only two tenth grade schools offered varsity programs in track, tennis, golf, and gymnastics.

Financial figures. When planning for the first year's budget, it becomes necessary to estimate expenditures in relation to the number and types of sports offered and the expected participants. The principals were asked to indicate the total estimated amount they felt would be necessary for the first year's operating and equipment budget. This response would then represent the total estimated budget.

Table III, page 22, reveals the totals and averages of the estimated budgets of the twenty-six schools responding to this question. Also included in this data are the total expenditures of the twenty-six responding schools for the first year. The purpose of Table III is to focus attention on the fact that in all three classifications of schools, the tendency was to underestimate first year needs.

The average tendency to underestimate by all twenty-six responding schools was $1,738. It would seem from this data that principals who are ultimately responsible for
### TABLE III

**TOTALS AND AVERAGES OF ESTIMATED BUDGETS, ACTUAL EXPENDITURES, AND TENDENCY TO UNDERESTIMATE NEEDS FOR THE FIRST YEAR**

<table>
<thead>
<tr>
<th>Top Class</th>
<th>First Year</th>
<th>Number Reporting</th>
<th>Total Estimated Budget</th>
<th>Average Estimated Budget</th>
<th>Total Actual Expenditures</th>
<th>Average Actual Expenditures</th>
<th>Tendency to Underestimate Needs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twelfth Grade</td>
<td>10</td>
<td>$133,670</td>
<td>$13,387</td>
<td>$133,821</td>
<td>$13,382</td>
<td>$ 173.</td>
<td></td>
</tr>
<tr>
<td>Eleventh Grade</td>
<td>10</td>
<td>124,361</td>
<td>12,436</td>
<td>165,022</td>
<td>16,502</td>
<td>4,062</td>
<td></td>
</tr>
<tr>
<td>Tenth Grade</td>
<td>6</td>
<td>69,800</td>
<td>11,500</td>
<td>73,888</td>
<td>12,314</td>
<td>814</td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>26</td>
<td>$327,831</td>
<td>$12,376</td>
<td>$372,731</td>
<td>$14,355</td>
<td>$1,758</td>
<td></td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Note:** The table provides a breakdown of estimated budgets and actual expenditures for different classes, along with the tendency to underestimate needs for the first year.
determining the initial athletic budget should more carefully evaluate their estimated budgets. The evidence points to an overwhelming underestimate of needs by principals of eleventh grade schools. On the other hand, the principals of the twelfth grade schools were the most accurate. When determining ways and means of financing the initial program, it becomes imperative that a somewhat accurate estimate of the initial budget be made. In the past, the majority of the student bodies of the new high schools have shouldered the financial burden of inaccurate estimates.

Equipment expenditures will be dependent upon the scope of the program. Since the twelfth grade schools provided the most comprehensive program the first year, their equipment expenditures could be expected to be greater than either the eleventh or tenth grade schools. Comparing the equipment expenditures in Table IV, page 24, to the extent of the programs offered in Table II, page 20, the evidence points to the twelfth grade schools more comprehensive offering of sports and apparent efficiency in purchasing equipment. Table IV reveals that the twelfth grade schools spent sixty-nine dollars more than the eleventh grade schools and $2,793 more than the tenth grade schools for equipment.

Operating expenditures include any expenses incurred as a result of staging the athletic program such as officials, timers, scorekeepers, laundering, athlete insurance, and
<table>
<thead>
<tr>
<th>Top Class First Year</th>
<th>Number Reporting</th>
<th>Total Equipment Expenditures</th>
<th>Average Equipment Expenditures</th>
<th>Total Operating Expenditures</th>
<th>Average Operating Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twelfth Grade</td>
<td>10</td>
<td>$114,438</td>
<td>$11,443</td>
<td>$19,380</td>
<td>$1,936</td>
</tr>
<tr>
<td>Eleventh Grade</td>
<td>10</td>
<td>113,742</td>
<td>11,374</td>
<td>51,280</td>
<td>5,126</td>
</tr>
<tr>
<td>Tenth Grade</td>
<td>6</td>
<td>51,899</td>
<td>8,650</td>
<td>21,988</td>
<td>3,664</td>
</tr>
<tr>
<td>Totals</td>
<td>26</td>
<td>$280,079</td>
<td>(10,772)</td>
<td>$82,648</td>
<td>(3,563)</td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
playing facility rental. This includes all expenses other than equipment purchase.

The evidence reveals a wide variance in first year operating expenditures. Operating expenditures as shown in Table IV for twelfth grade schools averaged only 37 per cent as great as operating expenditures for eleventh grade schools and averaged only 53 per cent as great as tenth grade schools.

There are several possible reasons for such a variance. First, it is possible that eleventh and tenth grade schools did not have their own playing facilities and consequently had to rent facilities the first year. Also it may have been that twelfth grade schools had their own laundry facilities and the eleventh and tenth grade schools may have been without. Twelfth grade schools could have kept their operating expenses to a minimum if they were able to solicit more volunteer help in terms of timers, scorekeepers, and crowd control personnel. Finally, some schools purchase a portion of the athletes' insurance. Eleventh and tenth grade schools may have followed this policy and would then tend to have a heavier burden of operating expenditures. All of these services which must be provided by the athletic program's operating expenditures should draw close scrutiny by principals responsible for the initial athletic budget.

One of the purposes of this study was to determine if new schools were in debt following the first year's athletic
program. Also within the scope of this investigation was the uncovering of data related to the total income for athletics from all sources. Table V, page 27, shows the relationships between expenditures, income, and debt.

Attention is once again brought to the fact that only the twenty-six schools provided complete financial information. Of the remaining six schools, one tenth grade, one eleventh grade, and one twelfth grade school did not have any debt following the first year's athletic program. Since they did not supply details of their expenditures, they were omitted from this portion of the survey results. The remaining three schools were not able to supply complete information, so they too were not included.

From the data in Table V, it was found that the average new school was over ten thousand dollars in debt following its first year. The average eleventh grade school, because of its high operating expenditures, found itself facing the biggest deficit, $12,464. This again points to the need for careful attention to methods and procedures for financing the new school's athletic program.

Also, Table V presents data indicating the average income for the twenty-six reporting schools was $3,956. However, it was found that the tenth grade schools had a higher average income than either the eleventh or twelfth grade schools. This seems unusual in light of the meagerness of the tenth grade schools' programs.
### TABLE V

**TOTALS AND AVERAGES OF EXPENDITURES, INCOME AND DEBT OF THE ATHLETIC PROGRAMS OF THE THIRTY-TWO HIGH SCHOOLS DURING THEIR FIRST YEAR**

<table>
<thead>
<tr>
<th>Top Class First Year</th>
<th>Number Reporting</th>
<th>Total Expenditures</th>
<th>Average Expenditures</th>
<th>Total Income</th>
<th>Average Income</th>
<th>Total Debt</th>
<th>Average Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twelfth Grade</td>
<td>10</td>
<td>$133,821</td>
<td>$13,382</td>
<td>$34,860</td>
<td>$3,486</td>
<td>$34,860</td>
<td>$3,486</td>
</tr>
<tr>
<td>Eleventh Grade</td>
<td>10</td>
<td>165,022</td>
<td>16,502</td>
<td>40,380</td>
<td>4,038</td>
<td>124,640</td>
<td>12,464</td>
</tr>
<tr>
<td>Tenth Grade</td>
<td>6</td>
<td>73,823</td>
<td>12,314</td>
<td>27,612</td>
<td>4,602</td>
<td>46,276</td>
<td>7,712</td>
</tr>
<tr>
<td>Averages, all schools</td>
<td>26</td>
<td>$14,335</td>
<td>$3,956</td>
<td>$10,380</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Averages of expenditures, income, and debt do not give the complete picture of the financial burden of the new high schools' student bodies. To bring the situation into sharper focus, Table VI presents the cost of the athletic program per pupil. These figures are related to the twenty-six schools which supplied complete financial information. This is the reason for the difference in enrollment figures in Table I, page 17, and Table VI.

**Table VI**

**PER STUDENT COST OF THE ATHLETIC PROGRAMS OF THE THIRTY-TWO NEW HIGH SCHOOLS IN THE STATE OF WASHINGTON FROM 1955-1966**

<table>
<thead>
<tr>
<th>Top Class</th>
<th>Number Reporting</th>
<th>Total Expenditures</th>
<th>Number of Students</th>
<th>Per Student Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Twelfth Grade</td>
<td>10</td>
<td>$133,821</td>
<td>7,389</td>
<td>$18.11</td>
</tr>
<tr>
<td>Eleventh Grade</td>
<td>10</td>
<td>165,022</td>
<td>7,593</td>
<td>21.72</td>
</tr>
<tr>
<td>Tenth Grade</td>
<td>6</td>
<td>73,888</td>
<td>2,208</td>
<td>28.32</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>26</strong></td>
<td><strong>$372,731</strong></td>
<td><strong>17,193</strong></td>
<td><strong>$21.60(Aver.)</strong></td>
</tr>
</tbody>
</table>

Even though the tenth grade schools had higher average incomes and lower average debts than the eleventh and twelfth grade schools, lower total enrollment led to a higher per pupil cost of the program. Eleventh and twelfth grade schools also had high per student cost figures, particularly when it is considered that the athletic program is only a portion of the total student body financial responsibility.
In addition, per pupil debt can be computed with figures in Tables V and VI. Per pupil debt following the first year's athletic programs were, according to the top class of the school: (1) tenth grade students--$20.95; (2) eleventh grade students--$16.41; (3) twelfth grade students--$13.39. This evidence emphasizes the need for planning, organizing, and changing our present inadequate methods and procedures of athletic finance. It is evident that students, faculties, and administrators must devote time and energy to finding ways to finance a quality program.

Securing the funds. All thirty-two of the responding principals supplied complete information in the third section of the questionnaire. The purposes of the third section were to gain some insight into the degree of equipment purchase prior to the opening of school, methods of securing funds for the equipment purchase prior to the first year, and methods of raising money during the first year. Attention was also directed to the role of the student activity ticket.

Principals were first asked to indicate for which sports all necessary equipment was purchased prior to the opening of the new school. Of the thirty-two schools, only eleven were able to purchase all of their necessary equipment prior to the opening of school.

Planning is made difficult when coaches of the various sports do not have the necessary equipment. Established high
schools are able to purchase their equipment prior to the opening of the fall session. Since an equal opportunity for participation is one of the goals of the athletic program, lack of necessary equipment for the new schools does not allow provision for the same quality program as established schools.

The data with regard to methods of securing funds for the athletic program prior to the opening of school and the methods of raising money during the first year are presented in Table VII.

TABLE VII

| Methods of Securing Funds for the Athletic Program Prior to and During the First Year |
|-----------------------------------|-----------------|-----------------|
|                                   | Funds prior to | Funds during the |
|                                   | first year     | Major first year |
| Student activity tickets          | 9              | 6               | 30              | 15              |
| Existing schools' gifts           | 11             | 11              | 11              | 1               |
| Season tickets                    | 1              | 0               | 8               | 1               |
| Booster buttons                   | 2              | 1               | 7               | 0               |
| Parent money projects             | 2              | 0               | 6               | 1               |
| Student money projects            | 6              | 2               | 22              | 7               |
| Gate receipts at games            | 28             | 9               |

The totals of the responses reveal that the most frequently utilized methods of financing the athletic program for new high schools during the first year involved the
students. Thirty schools representing 94 per cent of the respondents indicated the sale of student activity tickets as a source of revenue with one-half of those reporting this as a major source of income. A closer look at the use of the student activity ticket reveals that 91 per cent of all the students in the new high schools purchased student activity tickets. The tenth grade schools sold 96 per cent of their students the activity ticket, while twelfth grade schools were able to sell 79 per cent. Prices of the activity ticket ranged from a high of nine dollars to a low of two dollars with the average of all thirty-two schools, five dollars and fifty cents. It should be noted that although the tenth grade schools were very successful in selling their activity tickets, their average price was only three dollars and seventy cents, nearly two dollars less than either the eleventh or twelfth grade schools.

The survey also attempted to determine if the participating schools allotted a specific portion of the student activity ticket for the athletic program. The data revealed that sixteen schools did not allot a specific amount of the ticket for athletics. However, three schools reported that they allotted 100 per cent of the cost of the ticket to the athletic program. Six other schools reported that 50 per cent or better of each activity ticket was provided specifically for athletics.
Student money raising projects were utilized in twenty-two, 66 per cent, of the schools. Twenty-eight schools were also dependent upon gate receipts for financing the program during the first year although only nine marked this as a major source.

Gifts from existing schools in the district was the major source of revenue prior to the opening of school. Eleven schools were fortunate enough to have other schools in their districts which were able to help. Only one of the reporting schools didn't find it necessary to initiate any type of money raising activity either prior to or during the first year. Some schools chose to sell student activity tickets during the spring preceding their opening. This was the second most important source of income prior to the opening of the new school.

From the evidence, the finances for the new schools' athletic programs have been dependent upon the ability of students along with faculties and administrators to shoulder the burden of raising money.

In the spaces provided for "other methods," several unique money raising techniques were employed. An auction netted one school $2,000, an apple drive sponsored by a service club provided $3,500 for another school, and a concert sponsored by local merchants raised money for another school. Also, several principals indicated that candy sales were successful.
In the space provided at the conclusion of the questionnaire, several valuable comments were provided. One principal indicated that his school received surplus Navy football equipment valued at $10,000. Booster dinners, carnivals, and car raffles in which the community becomes involved in planning and staging were mentioned as effective means of gaining financial support. Another suggestion involved the setting aside of a small percentage of the gate receipts or concessions profits at the existing schools in a district and earmarking these funds for the project new schools' athletic programs.

The Seattle school district has taken a positive step to aid their new schools. They have initiated a loan fund to which each existing high school contributes $1,000 from their activity fund. Then, when a new high school is preparing to open, personnel responsible can borrow the necessary money and pay back on five equal installments, interest free.

Arrangements for financing the deficit. The principals of the thirty-two high schools were next asked to reveal if their schools were in debt following the first year; if so, they were asked if an installment plan was arranged for payment of the debt. Twenty-four schools replied that installment payments were necessary, six did not use the installment, and two schools had no deficit. It should be noted, however, that two of the Seattle high schools were treated as being in debt as they owed the Seattle High School Loan Fund.
In all cases, schools arranged an installment plan with athletic supplies merchandisers. Four schools indicated that the plan for payment included the use of funds from other schools in the district. In addition, the survey also revealed that no interest was charged any of the schools by the suppliers.

Twenty-six principals replied that they were responsible for arranging the installment plan. Six principals indicated they shared the responsibility with their coaches, athletic director, activities coordinator, or vice principal.

If a careful budget had been set up prior to the first year with all apparent equipment and operating expenditures included, the principals might have been able to estimate the amount of indebtedness they would face following the first year's program. The last two questions of this section were devised to reveal if principals tended to underestimate their indebtedness, and if so, the reasons why.

Keeping in mind that two of the participating schools did not have any indebtedness, fifteen replied that they had underestimated their indebtedness and fifteen indicated that they had been accurate in their estimates. The principals of the twelfth grade schools were the most accurate in their estimates as the evidence reveals that eight of the twelve reported that they did not underestimate their indebtedness. The most inaccurate were the tenth grade principals as six of the seven responding underestimated their debt.
The reasons for a bigger debt than anticipated are illustrated in Table VIII. From the figures, principals point to equipment and operating costs rather than a lack of income for their first year's indebtedness. However, it should be noted that some schools reported a combination of reasons for their debt.

TABLE VIII

REASONS FOR BIGGER DEBT THAN ANTICIPATED FOLLOWING THE FIRST YEAR

<table>
<thead>
<tr>
<th>Item</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment costs exceeded expectations</td>
<td>12</td>
</tr>
<tr>
<td>Operating costs exceeded expectations</td>
<td>9</td>
</tr>
<tr>
<td>Increased numbers of participants than expected</td>
<td>3</td>
</tr>
<tr>
<td>Less gate receipts than anticipated</td>
<td>5</td>
</tr>
<tr>
<td>Less student activity ticket sales than expected</td>
<td>5</td>
</tr>
</tbody>
</table>

Principals' comments and recommendations. Section V of the questionnaire provided space for the participants to add any comments or recommendations that could provide additional depth to this study and thereby aid future new schools in their initial plans. Twenty-four principals used this opportunity to provide some valuable information as a result of their experiences.

For the most part, the comments were related to methods of raising money to get out of debt. In addition several of
the respondents gave their views on the use of tax funds for relieving the financial burden encountered by the new schools.

Two high schools suggested the use of a planning committee involving both school and community people in money raising projects.

In Seattle the school board has ruled that a student body cannot go in debt. As a result, the superintendent arranged for each of the existing high schools to contribute $1,000 from their activity fund to a loan fund for new schools. This is paid back in five equal installments, interest free, from football receipts.

Six of the principals wrote that they felt some action should be taken on the state and/or local level for provision of tax funds for the financing of new schools.

One of the purposes of this study is to determine if new methods of financing the new schools' athletic programs are needed. The following quotes from participating principals support financing the athletic program of the new high school with tax funds:

"If activities, including interscholastic athletics, are a defensible part of the school program, their financial support is a legitimate charge on public funds. Otherwise kids, teachers, and coaches are expected to assume an unfair share of the burden."

"I would suggest that action be taken on the state level to allow school districts to budget a specific amount to new schools to assist in meeting the tremendous financial obligations during the first two or three years."
"My feeling is that the school district should pass a special levy to finance a new school's activity program. Then the burden would be shared equally by all parents."

"I would like to see the district take on the first financial burden of athletics."

"Suburban high schools have very poor athletic receipts when compared to the small or medium sized towns where there is local clientele and support for the teams. Even now, after four years, our athletic receipts do not pay for the athletic program."

The principals' comments clearly point to the need for relieving the new high school from this initial financial burden. As a necessity much time and effort has been expended by students, teachers, and administrators in raising money for the athletic program even though the principals indicated a reluctance to devote school time to these projects.
CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

I. SUMMARY

This study was initiated to determine if new high schools in the state of Washington face a substantial financial burden in providing a comprehensive athletic program. In addition, with careful gathering of evidence, the study would uncover the reasons new schools faced debt following the first year's operation. Finally, this study was undertaken to investigate whether new high schools need financing from sources other than gate receipts and student activity tickets in order to provide a quality athletic program.

A questionnaire provided data concerning all thirty-two new high schools in the state of Washington since 1955. First, the questionnaire was presented by sections. Then the degree of response and the treatment of the data was explained.

Next, analysis of the data revealed the following: 1. general information of the participants; 2. organization and administration of the initial budget; 3. financial figures of the initial budget; 4. securing the funds; 5. arrangements for financing the deficit. Concluding the analysis, principals' comments and recommendations were added as valuable support to the data.
It was found that the principals had the final responsibility for determining the total amount of the initial budget. However, principals enlisted the coach's aid in suggesting a budget in nineteen of the schools. The evidence indicated that the prevailing procedure was for the principal and coach to work together in determining the extent of the budget and allocating the money to the various sports.

Complete financial figures were provided by twenty-six of the respondents. The others were discarded in this portion of the survey. However, thirty of the participants were in debt following the first year; the other two schools had no debt following the initial year.

A careful analysis of the financial figures was undertaken to uncover areas of finance that need careful consideration for future new high schools. This analysis included totals and averages of the figures categorized according to the top classes of the new schools the first year. Attention was directed to estimated expenditures, actual expenditures, underestimated needs, income, and debt. Furthermore, income and debt per student were computed as further evidence of the financial burden experienced by new high schools in initiating their athletic programs.

A financial breakdown showed that the average new high school spent in excess of $10,000 for equipment and better than $3,000 for operating expenditures for a total of over
$14,000 in first year expenditures. Even the tenth grade schools with a meager offering of sports spent an average of better than $12,000 the first year. In relation to these facts, each school had an average debt in excess of $10,000 following the first year as the average income per school was found to be just under $4,000. In addition, it was found that per student costs for the first year averaged better than $21 per student and that each student's debt was $15.70.

The study also uncovered data concerning the securing of funds for the athletic program. One of the purposes of the study was to find if methods of financing the new schools' programs in the past were satisfactory.

The majority of principals replied that there was no money available for the purchase of all the necessary equipment prior to the opening of school. The methods employed which were utilized most frequently were sale of student activity tickets, and student money raising projects. Only nine schools replied that gate receipts at games was a major method of raising money.

Next, the survey sought the arrangements for financing the deficit. Each respondent was asked to indicate if they were able to finance the first year's debt satisfactorily. The thirty schools reporting debt replied that athletic supplies merchandisers offered credit interest free. However, it was found that principals had some difficulty estimating
their initial indebtedness. Fifty per cent of the respondents reported they had underestimated their schools' debt following the first year.

At the conclusion of the survey, the majority of principals recommended that new methods be investigated for financing the new high school's athletic program. Also, the majority of the participating principals supported the concept that action be taken by the state to allow for either the state or local tax funds to be used for financing the athletic program of the new high school.

II. CONCLUSIONS

This study has determined that the student bodies of thirty of the thirty-two new high schools were in debt the first year. These schools faced an average indebtedness of over $10,000 following the first year's athletic program. In addition, each student's debt was found to be $15.70. This evidence clearly supports the hypothesis that most new high schools in the state of Washington face a substantial burden in providing a comprehensive athletic program.

The primary factor leading to the financial burden encountered by the new high schools was the initial cost of equipment. The established high school purchases replacement equipment each year which does not constitute the encumbrance faced when new equipment must be purchased by all sports
offered. Only eleven schools indicated any funds available prior to the first year. New schools averaged over $10,000 in equipment expenditures which parallels the amount of indebtedness faced by the average new school. These facts support the related hypothesis that most new schools find themselves in debt as a result of lack of available funds for the purchase of equipment.

New schools will continue to face this financial problem with present means of raising money. The two schools which were not in debt following the first year were fortunate to receive gifts from the reserves built by established high schools in the district. This puts the typical new high school at a distinct disadvantage in providing a quality athletic program. The evidence has proven that student activity tickets, student money raising projects, and gate receipts have not been adequate for financing the initial program even though they were reported as the major methods of raising money. Therefore, since lack of adequate funds has led to heavy indebtedness, the evidence has supported the related hypothesis that athletic programs in new schools need financing from sources other than gate receipts and student activity tickets.

III. RECOMMENDATIONS

As a result of this study, the investigator would like to offer the following recommendations in an effort to help
principals responsible for initiating future new high school athletic programs.

When planning for the new school's athletic program, it might be advantageous to make arrangements several years in advance for a small percentage of gate receipts and/or concessions at contests of the existing school to be placed in a fund for the new school.

The evidence of this study tends to indicate that careful attention be given the purchase of athletic equipment. Principals and coaches could thoroughly investigate the quality of various brands of equipment in an attempt to purchase quality equipment which might delay the necessity of repair or replacement. Also to be considered is the guarantee and service provided when purchasing new equipment. Finally, the purchase of equipment on a bid basis may be advantageous. Since new schools make volume purchases, competitive bidding by salesmen could result in lower cost as they can afford a lower mark-up than ordinary and it is to their advantage to establish a cooperative relationship with the new school personnel.

The study has suggested that new schools involve people in the community in solving financial problems. By enlisting their help in money raising projects, parents and schools could work together rather than the entire responsibility resting upon students, faculties, and administrators
at the school. It might also be possible to enlist people in the community as supervisory personnel for contests. By involving parents, expenses can be kept to a minimum, and increased school spirit, loyalty, and community awareness of the program can be the result.

Equipment expenditures have been the primary factor for indebtedness, but the evidence indicates that average operating expenditures almost equal the average income the first year. This would suggest that unnecessary operating expenditures be avoided.

In conclusion, this study has provided evidence which suggests that educational leaders in the state of Washington investigate the possibility of making tax funds available so that time and energy previously devoted to removing the new school's athletic debt can better be spent on the total school program.
BIBLIOGRAPHY


APPENDIX
Federal Way High School  
30611 16th Avenue South  
Federal Way, Washington 98003  
February 27, 1967

Principal  
New High School  
State of Washington

Dear Principal:

Here at Federal Way, we are in the process of planning our second high school, Thomas Jefferson High School. Our research revealed little in the way of suggestions in financing an athletic program for a new high school.

This survey, then, is intended to provide us with valuable information and will serve to assist future expansion in the State. Because of the small sampling (32 schools), it is hoped that we will receive a maximum return. Will you please take the few minutes necessary to complete the enclosed questionnaire.

Sincerely,

Gary H. Brines

P. S. I hope you will pardon one more intrusion on your time. However, I am sure that Gary Brines' study will be of help to many of us throughout the State who are faced with the task of opening a new high school and struggling to finance its activity program.

Don Fowler, Principal

Enclosure
January 19, 1967

Dear,

As one of the 32 AA high schools which have opened during the past ten years, your school has been selected to participate in a study of the financing practices used to initiate new school athletic programs. The purposes of this survey are to determine: (1) how much money new high schools have been spending and can expect to spend in the future to start their athletic programs; (2) how new high schools have raised money for the athletic program; (3) how new high schools have organized and administered the athletic budget for the first year; (4) available arrangements and necessary procedures for financing the initial costs of a new athletic program.

Since several school districts are contemplating additional facilities in the near future, this study will attempt to shed light on the problems previously encountered by new schools and to recommend procedures of future use.

So that all respondents will interpret the questions in a consistent manner, I would like to offer the following definitions to be used in the study:

1. Athletic program...involves participation in physical activity on a competitive basis at the interscholastic level.
2. Athletic budget...total estimated operating and equipment expenditures for the athletic program on a yearly basis.
3. Activity ticket...pre-paid student ticket which allows for admission to school activities.
4. Student body card...synonymous with activity ticket.
5. Season ticket...any ticket usually offered at a reduced per-game rate for the entire sports season.
6. Operating expenses...any expenses incurred as a result of staging the athletic program such as officials, timers, score-keepers, laundering, etc. This includes all expenses other than equipment purchase.

This study is the basis for a master's thesis under the direction of Dr. Frank Price, chairman of the Department of Education at Central Washington State College. We feel that the results will be valuable to secondary education and your contribution will be sincerely appreciated. I have enclosed a self-addressed stamped envelope for your convenience in responding.

Sincerely,

Gary H. Brines
30735 21 Avenue S. W.
Federal Way, Washington
Directions: Most of the questions require only a check mark in the appropriate space. Some responses may need to be added to on the lines below the term "other." Please feel free to elaborate at length on any question that you feel has particular significance in relation to this study.

I. General Information:

A. Name of School________________________ Enrollment First Year________________

B. Classes included in the First Year: 9-12__, 10-12__, 10-11__, 10_.

C. Indicate the date your school opened________________________.

D. Did your school participate in league competition the first year?
   1. __Yes
   2. __No

E. Were the coaches selected prior to the formation of your initial athletic budget?
   1. __Yes
   2. __No

F. If the coaches were selected, were they requested to submit a proposed budget for their particular sport?
   1. __Yes
   2. __No

II. Organization and Administration of the Initial Athletic Budget:

A. Who was responsible for determining what the total amount of the initial athletic budget would be for the first year of operation?
   1. ___Principal
   2. ___Vice-Principal
   3. ___Athletic Director (District level)
   4. ___Athletic Director (School level)
   5. ___Coaches
   6. ___Faculty member delegated by Principal
   7. ___Other (please list below)
      a. __________________________

B. Please indicate who was delegated the responsibility to allocate the monies to the various individual sports?
   1. ___Principal
   2. ___Vice-Principal
   3. ___Athletic Director (District level)
   4. ___Athletic Director (School level)
   5. ___Coaches
   6. ___Faculty member
   7. ___Other (please list below)
      a. __________________________
C. Please check the sports which your school offered the first year of competition and the level of participation in each:

<table>
<thead>
<tr>
<th>Varsity</th>
<th>Jr. Varsity</th>
<th>Sophomore</th>
</tr>
</thead>
<tbody>
<tr>
<td>Football</td>
<td>Basketball</td>
<td>Baseball</td>
</tr>
</tbody>
</table>

D. When purchasing equipment for athletics in a new school, it becomes necessary to estimate needs on the basis of expected participants. Please place the number of expected participants in the spaces provided for each sport.

Football ______ Basketball ______ Baseball ______ Wrestling ______ Track ______ Cross Country ______ Tennis ______ Golf ______ Gymnastics ______ Swimming ______

E. In order to get an accurate picture of your first-year financial plans, please answer the following by placing the "dollar amounts" in the spaces provided.

1. Indicate the total "estimated" amount you felt would be necessary for the first year's operating and equipment budget.

______________________________

2. What amount was actually spent for the purchase of new equipment?

______________________________

3. Indicate the actual total expenditures for the initial year.

______________________________

4. Indicate the total available funds earmarked for athletics prior to the opening of school.

______________________________

5. Indicate the amount of money that your school was in debt after the first year of operation.

______________________________

III. Securing and Allocating Funds for the Athletic Program

A. Indicate which sports purchased all of their necessary equipment prior to the first of the new school session.

2. Basketball ______ 5. Track ______ 8. Cross Country

B. If you indicated funds available prior to the first year, please check the methods of obtaining them and insert an M next to the method that gained the major portion of the available funds.

1. ______ sale of student activity tickets.
2. ______ gift (s) from existing school (s) in the district.
3. ______ sale of season tickets.
4. ______ sale of booster buttons.
5. ______ enlistment of parents in money raising projects.
6. ______ student money raising projects.
7. ______ other (please list below)

______________________________
C. Indicate the ways money was obtained by the athletic program during the first year's operation. Please insert an M next to the method that took in the major portion of the first year's proceeds.

1. ___ sale of student activity tickets.
2. ___ gift(s) from other school(s) in the district.
3. ___ sale of season tickets.
4. ___ gate receipts from athletic contests.
5. ___ sale of booster buttons.
6. ___ parents money raising projects.
7. ___ student money raising projects.
8. ___ other (please list below)
   a. __________________________

D. Please supply the following information concerning the use of the student activity ticket.

1. ______ approximate number of student activity tickets sold at your school the first year.
2. ______ price of your student activity ticket.
3. ______ amount of money from each activity ticket allocated specifically to athletics.

E. At your school, are the athletic monies kept in a fund separate from the general student body finances?

1. ___ Yes
2. ___ No

F. On what basis was each sport allocated money to start its new program?

1. ______ number of participants.
2. ______ percentage of total budget based on expected income.
3. ______ estimated needs determined by coaches.
4. ______ other (please list below)
   a. __________________________

IV. Arrangements for Financing Deficit of Initial Year

A. If you indicated indebtedness following the first year, was an installment plan arranged to pay for purchase of athletic equipment?

1. ___ Yes
2. ___ No

B. Was interest charged for installment payment?

1. ___ Yes
2. ___ No

C. With whom was this installment plan arranged?

1. ___ Athletic supplies merchandiser
2. ___ Other school(s) in the district who loaned you money.
3. ___ Bank which loaned you money.
4. ___ Other (please list below)
   a. __________________________
D. Who was the individual responsible for arranging the installment plan?

1. ___ Principal
2. ___ Vice-Principal
3. ___ Athletic Director (District)
4. ___ Athletic Director (School)
5. ___ Coaches
6. ___ Faculty member
7. ___ Other (please list below)

E. Following the first year's operation, did you find that you had underestimated the amount of indebtedness that you would face?

1. ___ Yes
2. ___ No

F. If you did incur a bigger debt than anticipated, the reason(s) were:

1. ___ less gate receipts than anticipated.
2. ___ increased numbers of participants than expected.
3. ___ less student activity ticket sales than expected.
4. ___ equipment costs exceeded expectations.
5. ___ operating costs exceeded expectations.

V. Because I recognize that your school may have experienced some unusual financing circumstances, I hope that you will add any comments or recommendations that could provide additional depth to this study and thereby aid future new schools in their initial plans.

YOUR CONTRIBUTION TO THIS STUDY IS SINCERELY APPRECIATED AND WILL BE SHARED ....

If you wish a copy of the results of this survey, please check the box below.

Yes [ ] No [ ]