



TEXAS TECH UNIVERSITY  
Department of Intercollegiate Athletics  
*Operating Policy and Procedure*

**PREFACE**

The information on policies and procedures is intended for the use of Texas Tech University Department of Intercollegiate Athletics. The manual supplements the Texas Tech University Operating Policies and is intended to provide information that will assist athletic department employees with their duties. All employees should benefit from referring to this manual when policy questions arise. It is not intended to list every policy detail of the Department of Intercollegiate Athletics (often referred to as simply as Athletics).

**ADDITIONAL SOURCES OF INFORMATION ARE:**

- Texas Tech University Operating Policies and Procedures (www.depts.ttu.edu/opmanual)  
<http://www.depts.ttu.edu/opmanual>)
- Texas Tech Athletics Compliance Manual
- Texas Tech Student-Athlete Handbook
- Texas Tech Student Affairs Handbook/Code of Student Conduct
- Big 12 Conference Handbook
- NCAA Division I Manual <http://www.ncaa.org/wps/portal/>

## **Department of Intercollegiate Athletics Policy and Procedure**

Revised and posted 9/11/07

### **4.0 DEPARTMENT OF INTERCOLLEGIATE ATHLETICS BUDGET PROCESS**

#### **4.1 BUDGET DEVELOPMENT AND APPROVAL**

The budget process is similar for the Department of Intercollegiate Athletics as for all other units of the University. The following is a description of the process as it relates to the Department of Intercollegiate Athletics.

- Step 1 The Budget Office of Texas Tech provides each department with a standard set of budget instructions that marks the beginning of the operating budget process.
- Step 2 The Deputy Athletics Director/Business, under the supervision of the Director of Intercollegiate Athletics, is responsible for coordinating the budget development process for the Department of Intercollegiate Athletics. Head coaches and administrators are notified of the key dates associated with the internal development of the athletics budget.
- Step 3 The head coaches and administrators are responsible for identifying and documenting budgetary requests for the upcoming fiscal year.
- Step 4 The Dep. AD/Business, in conjunction with the AD, prepares the revenue projections, by sport, for the upcoming year. These projections are then reviewed with the President and Vice-President for Fiscal Affairs for their approval.
- Step 5 Once the revenue projections have been approved and specific departmental needs identified, the Dep. AD/Business, with the approval of the AD, allocates budgeted expenses to each sport or administrative account.
- Step 6 After approval by the Director of Intercollegiate Athletics, the Deputy Athletic Athletics Director/Business submits the Athletics budget, with appropriate documentation, to the University's Vice President - Fiscal Affairs and Budget Office.
- Step 7 The University budget office compiles the material from all departments, including Athletics, and prepares a budget for approval by the Board of Regents.

#### **4.2 DEFICIT POLICY**

Athletics follows the deficit policy for auxiliary funds as set forth in the University Policies and Procedures Manual: (OP 62.39) [<http://www.depts.ttu.edu/opmanual/contents.php - 62>].

#### **4.3 DEFICIT FUND POSITIONS**

At the end of each fiscal year, the Associate Vice-President of Fiscal Affairs will identify all accounts that ended the fiscal year in a deficit position, i.e., negative net fund balance. The Vice-President for Fiscal Affairs will request a plan from each account administrator of such funds to reduce the deficit in the current fiscal year. It is expected that any fund will have a plan on file with the Vice-President for Fiscal Affairs to correct the deficit within four years. Individual account administrators will be required to provide the Associate Vice President for Business Affairs a business plan to accomplish the reduction/"buy back" of the deficit condition, no later than October 31.

Specific information about University fiscal policies may be found in the Regent's Rules, Chapter 7: <http://www.depts.ttu.edu/oppol/Chapter07.pdf>