

Budget Explanation 2026-2027
G.S.B.V. De Groene Uilen-Moestasj



Board 2026–2027
September, 2026

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Introduction

In the following document the budget for the upcoming season will be discussed in detail by category. This will include all the changes and the reasoning behind the changes made. Furthermore, all administrative changes and totals for each respective category will be discussed.

Overview

In the first tab of the budget you can find the overview, this section sums up all the numbers of the other tabs during which the totals and the net results are calculated. This year we budgeted a deficit of €534,60. Although budgeting for a deficit for associations is unusual, it was decided we will allow a small deficit this, and possibly the upcoming years. The motive for this is that the equity of the association has become quite large, larger than necessary. This equity has been built upon small profits over the years, which should not occur in the association. The aim of budgeting a deficit is to allow this profit to flow back to our members by not raising the contribution as much, as to cover all of the association's increased costs for the upcoming year. Also, we can start trials with this deficit, such as the Socie app.

Revenue

Contribution

This year the contributions have been increased by different amounts. In the past we have had the same costs for Men's 1 and Women's 1, but the costs from the NBB are higher for the Men's side. This has led to a large difference between the financials from the both teams. To decrease the difference, the contribution from Men's 1 will be increased by 6%, while the contribution from Women's 1 will be held the same. 6% is larger than the other increases, however it is important to note that the higher teams still cost more than the other teams.

Another large change is that half year members will have to pay more this year. The NBB does not have the option to pay for only half a year, so for half year members the association has to pay for an entire year NBB membership for these members. In the past half year members had to pay only half on the total contribution. To take the NBB membership into account, they will have to pay 60% of the total contribution.

For the Men's 3 team, there is no any change for their contribution, as their contribution is covering more of the costs than other teams. To cover for this change the contribution of Ladies 2 and ML1 has gone up a little, so now these teams contribute about as much as the other teams to the association compared to their costs.

For the other teams, the contribution will be raised by 3,6%. This is close to the inflation rate, but there also is an increase in costs as there is a lower amount of game members this year.

Sponsoring

Sponsoring by companies is another source of revenue. The amounts in this section are budgeted in collaboration with the external coordinator. This year the sponsoring shall remain around the same amount as last year, €2.240,00. Important difference in the budget is the loss of the De Doos. Our drinks will be held at Chupitos. Our deal with them is that we will not receive payment, but we will have lower costs on their drinks. Beers are € 1,50, the shots are €0,50 cheaper and the Uilenshotje is €2,00.

Supporters of the owls

Supporters of the owls entails the sponsoring of the association by individuals. This year this source of revenue totals €1.725,-. This is based on a list provided by the candidate secretary at the start of September.

Game days revenue

Typically revenue is also generated by charging external spectators an entrance fee to our home promotion games. This year we will remove this entrance fee as to increase visibility from the WAS. The collection has contributed to people not showing up to the WAS out of principle. Therefore this entrance fee has been removed. From now on, we will collect donations from time to time. At other clubs this has led to some revenue. This is expected to have at least €300,- of revenue.

Fines

To maintain the processes that keep our game days running, members will be fined when they do not fulfil their duties. Unfortunately over the last few years it is observed that the realisation of these fines exceed the budgeted amount. However last year has been exceptional in the amount of fines collected. It is not pleasant to fill budget gaps with the fines we collect. To try to decrease this, the table/ref schedule will be uploaded 4 weeks in advance instead of 2 weeks. However, to still take into account that a large amount of fines are expected to be collected, the amount budgeted has been increased to a total of €2500,-.

GUMIT

GUMIT is a big basketball tournament organized by the association every year. Since this event is quite large, and thus consists of large amounts of money, an overview has been made in the budget for these different revenue sources. In comparison with last year a lower revenue is expected due to new regulations of the ACLO* we have to adhere to when organizing, leading to less participants, and thus less revenue. On top of this, there is not expected to make a profit from GUMIT, as this is mostly our own members who pay for it. In the past a profit was expected. This leads to an expected revenue of €9000,-.

*ACLO decided that from onwards participants of GUMIT will no longer be able to spend the night in the halls, unless a guard is available.

3x3NL Groningen

Just like GUMIT, the 3x3 event organized by our association has been growing over the last years, and is expected to grow even more this and upcoming years. To give greater transparency to our members this event will now have its own category, in which the different types of revenue flow can be distinguished. The revenue from this event has been budgeted in collaboration with last year's treasurer of the 3x3 committee, totalling

around €20.132,82.

Miscellaneous

Miscellaneous revenue are from unexpected sources, which in the previous season were merchandise, unexpected revenue previous season and other revenue. In the upcoming season there are no sources of revenue like this budgeted, just like in previous years, since no revenues of these sources can be expected. The merchandise tab in miscellaneous now consists of the expected profit of the merchandise, as well as the revenue which covers the costs of the merchandise. The whole money flow associated with merchandise is budgeted this year to add greater transparency. Merch has an expected profit of €200 and the merchandise's advances revenue is €2,700, based on the realized amounts of the past. During the year our external coordinator will aim to fulfil this profit. Last year was an exceptional year regarding merch profit, as the external coordinator was really busy with taking over duties from the internal coordinator that had left.

Subsidies

Since our association is part of ACLO we receive an annual subsidy from ACLO based on our member totals and club needs. This year ACLO found our club slightly smaller* than the previous year during their count around the start of 2025. This led to a small decrease of our subsidies, leading to a total of €4.727,89.

*Every year all the associations under ACLO receive an allocation of hours. ACLO has a set amount of hours to divide every year, which are allocated proportionally to the number of members in each association. These hours are then used to calculate the subsidy received by these associations.

Advances

Advances occur when the same revenues as costs are made for matters. Differences in amount allocations are based on trends in realizations from the previous two years. The largest differences here is within the Letter of Clearance and the budgeted amount of Aclo Hours. We expect more people to need an LoC, therefore more is budgeted. For the Aclo Hours, we have one coach (GUM2) that does not get an Aclo contract. Instead the Aclo Hours this coach receives will be capitalised to a total of € 2200,-. This totals to € 31.967,-.

Contribution coaching programs

We expect no one to take the BT3 course this year.

Cost (Groene Uilen)

Competition enrollment and arbitration

One of the bigger cost sources is the enrollment and arbitration costs of our teams. The NBB increased the prices from last year by around 2,9%, in accordance with the inflation percentage.

Arbitration costs changed in both the amounts for some of the teams. This is because the calculation of this arbitration is quite hard to predict and also has to take into account the travel costs for the referees, without knowing where they came from. It has been budgeted too much last year, so this year the arbitration has been lowered.

NBB membership contribution and insurance

Every year each of our members pays a sum of money to the NBB for contribution. The contribution and insurance has been increased by 2.9% similar to the enrollment costs of teams. The totals of these costs are budgeted to total €11.449,09, which is lower with last year's budget. This is because we have less members this year, but also because we have more junior members (<20yrs old), which have cheaper NBB memberships.

Hall rent

Hall rent is the highest cost source for the association. The new budgeted costs for practices will be €6405,94, entailing an increase of €200 compared to last year's budget.

Since our association has so many teams, some of our teams have to practice externally. The new prices for these external halls also increased by 2,9% following CBR inflation statistics. However, Korreweg this year is almost €20,- cheaper this year per hour. Yet last year it was possible to have one less external hall. This year it was not, due to having multiple coaches within one team. With that in mind, it was not possible to have less room for the practice schedule.

The last source of costs is hall rent for the home game days. The playing teams are exactly the same as last year, leading to the same expected hours as last year. However, each year the hours have been budgeted too much. Therefore a decrease of 25 hours has been budgeted. This totals to €10.696,70. To sum up this category an amount of €24.701,84 has been budgeted.

Travel allowance

Travel allowance is the money allocated to the costs incurred by the highest playing teams for travelling to away games, as these teams typically travel the furthest of the association. This year was calculated almost the same as last year. The one major difference is the Men's 1 calculation. Since it is unknown who they play in the second half due to the structure of their division, half of their budget was calculated to a central point. Furthermore, it has been a trend that the travel allowance is not used up entirely. To account for this a lower amount has been budgeted. However, the maximum amount is still the same, to a total of € 6000,-*.

It seems weird that the maximum travel allowance for the Men's 1 is lowered, yet this is because of the structure of the travel allowance. This is percentage based on the kilometers all of the higher teams have to travel. So there is an increase in travel for Men's 1, but this even more so for Women's 1 and Men's 2.

**The total of the travel allowance from Men's 1, Women's 1, Women's 2, Men's 2, ML1 and the green travel allowance together. The maximum differs per team.*

Coach, referees and board compensation

This part of the budget consists of the compensation for the association's coaches, board and referees. For the coaches a lot has changed since last year. We have 13,5 ACLO Hours to divide between the coaches. A structure has been set up per function, so therefore less we move the € 500,- that was given to some of these coaches. Instead they will get Aclo Hours.

For the internal BS3 games, there will be a lesser cost expected, because we have people in BS3 opleiding who get paid € 22,5 instead of € 45,-.

Training coaches and referees

We expect no one to take the BT3 course this year.

Materials

This cost post is the same as the revenue of the ACLO materials subsidy given that the subsidy needs to be spent fully in the year it was given and typically no further costs than that have to be made.

GUMIT

Just like the revenue part of GUMIT the budget now consists of multiple cost ledgers based on the realization and budget of last year encompassing costs of €9.000.-.

3x3NL Groningen

Also in the cost counterpart of the budget the 3x3NL event has been allocated to a specific category. Just like the budgeted amount for revenue, the expected costs for the upcoming year regarding this event, has been budgeted in collaboration with last year's treasurer of the committee. The budgeted total also amounts to €20.123,82, which is the same as the budgeted revenue.

Consumption and socials

This category consists of all the costs made for social events the association will provide (e.g. GMA, active members appreciation and coach and referee appreciation). Following trends in recent years, only the active member social ledgers have been increased totalling €1010.

Printing

In this part of the budget no changes have been made, the amounts in this category consists of the printing of Uilebal during the year, which is a magazine provided to our members and individual supporters. The budgeted total is thus €1067,77.

Fines

This category for budgeted costs is also new from last year. In this category the costs for administrative fines and NBB game fines are budgeted. This year we sadly don't have a coach for Men's 1 that has BT4, therefore we will incur a fine of €30,- per game. This amounts to a total of € 830,-

Administration

All the expenses in the administration necessary for the operation of the association are in this category. Small differences based on the budget and realization trends from the last two years occur in specific ledgers. The only notable change this season will be the increase of €550,- for the Socie app, which we will try out this year.

Miscellaneous

This category consists of all the costs which cannot be subdivided into any of the other categories. Differences in specific ledgers are based on trends of the last two years. A noteworthy ledger is that of irrecoverable debtors*, over the last two years it is observed that it happens more regularly that members do not pay their contribution, or other debtors are not fulfilled. For the upcoming year an amount of debtors is already established who will most certainly not fulfil their payment. To account for the possibility of new irrecoverable debtors, and that the current irrecoverable debtors will still pay their debt, the budgeted amount will only consist of the established amount of irrecoverable debtors.

Two more changes have been done to the budget. The first one is *Committee/board shirts* which will contain €20 per committee/board shirt, as mentioned in the policy focus points under finance**, totalling €700. The other change is the increase for the injury reimbursement fund. This has been used last year, but was far below the needed amount. Therefore it has been increased a little bit, but injuries are also part of playing sports, so not the entire needed amount will be set aside.

*Irrecoverable debtors are parties who owe the association money which cannot be collected anymore in the association's lifespan, incurring costs for the association which have to be spread over the years.

**The members affected by this policy are those of ToCo, IntroCie, UitjeCie, Technical committee, 3x3Cie, MediaCie and the board.

Advances

Since the costs of the advances are covered by the corresponding revenues, this part of the costs equals the revenue counterpart. As the explanation is the same, the section on advance revenues can be consulted for further details.

Cost (Moestasj)

Competition enrollment and arbitration

In this part the enrollment and arbitration costs are budgeted just like in the Groene Uilen costs counterpart, in the competition enrollment and arbitration category. The explanation regarding the Moestasj ladies 1 team is the same as ladies two of the Groene Uilen. Just like Groene Uilen ladies 3, Moestasj ladies 2 has been added to the other teams playing third division or lower. For explanation of these described changes, the cost (Groene Uilen) section can be consulted. The total budgeted for these costs entail €612.

NBB membership contribution and insurances

This part consists of all the payment to the NBB for the Moestasj members. The calculation for these costs are the same as those for The Groene Uilen and the budgeted total is €5.842,81.

Fines

This section is also new, just like the fines section in the Groene Uilen costs. In costs (Moestasj) this category is budgeted in exactly the same manner as in cost (Groene Uilen). The totals are thus also €125, only consisting of NBB game fines.

Advances

This part only consists of the personal NBB fines we charge to our members just like the ledger in the advance of costs (Groene Uilen). These costs are an advance since the costs are paid by the members who incur these costs.

Extra costs

Extra costs for Moestasj consists of the administrative costs the association pays for having the two separate associations. This part of the budget only consists of the FOYS account of Moestasj, previously Sportlink.