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## **Intercollegiate Athletics Funding at Iowa Regents Universities**

### **ISSUE**

An examination of the revenues and expenditures for intercollegiate sports at Iowa's three Regents universities, including a comparison of their distributions among men's and women's teams and consideration of the feasibility of varsity sports becoming self-supporting.

### **AFFECTED AGENCIES**

University of Iowa (U of I), Iowa State University (ISU), and University of Northern Iowa (UNI)

### **BACKGROUND**

A major factor affecting collegiate sports today is Title IX of the Education Amendments of 1972. This federal legislation bans gender discrimination in schools, whether it is in academics or athletics. Title IX states: "No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance . . . ." ("About Title IX") "Schools can lose federal funds for violating the law. . . . [but] no institution has actually lost any federal money. Schools have, however, had to pay substantial damages and attorney fees in cases brought to court." (What is Title IX?)

The law is intended to provide equity, not necessarily equality, between the sports opportunities for men and women. This does not mean that women are to participate in traditionally men's sports, but that sports be made available to accommodate the interests and abilities of both men and women. Financial assistance is to be roughly proportionate to gender membership of the student body. Likewise, there is to be a balance in other areas, such as facilities, scheduling, travel, coaching, support services, and recruitment.

Nationwide in FY 2009, Division I – Football Bowl Subdivision (FBS) and Division I – Football Championship Subdivision (FCS), 14 athletic programs generated revenues that exceeded expenditures. All were FBS programs. The median FY 2009 revenues for FBS university programs is \$43.9 million with \$2.5 million (5.6%) coming from direct support from the university general operating budgets. The median 2009 revenues for FCS university programs is \$10.3 million with \$3.8 million (37.2%) coming from direct support from the university general operating budgets. (Fulks, August 2010:29 and 55)

The U of I and ISU are FBS universities, and the UNI is an FCS university. In FY 2009, the U of I athletic programs had total revenues of \$65.3 million and did not receive any funding from the University's general operating budget. Iowa State had total athletic revenues of \$39.7 million and received \$3.1 million (7.7%) in support from the University's general operating budget. Northern Iowa's athletic programs had FY 2009 revenues of \$12.2 million and received \$5.2 million (43.0%) of that funding from the University's general operating budget.

At its March 2010 meeting, the Board of Regents directed ISU and the UNI to assess the feasibility of and develop plans to substantially reduce or eliminate over an appropriate period of time the universities' general fund subsidies for intercollegiate athletics. Their recommendations were presented as required at the September 2010 Board meeting. The U of I athletic programs began reducing their dependence on university support in FY 2004 and became self-sufficient in FY 2008.

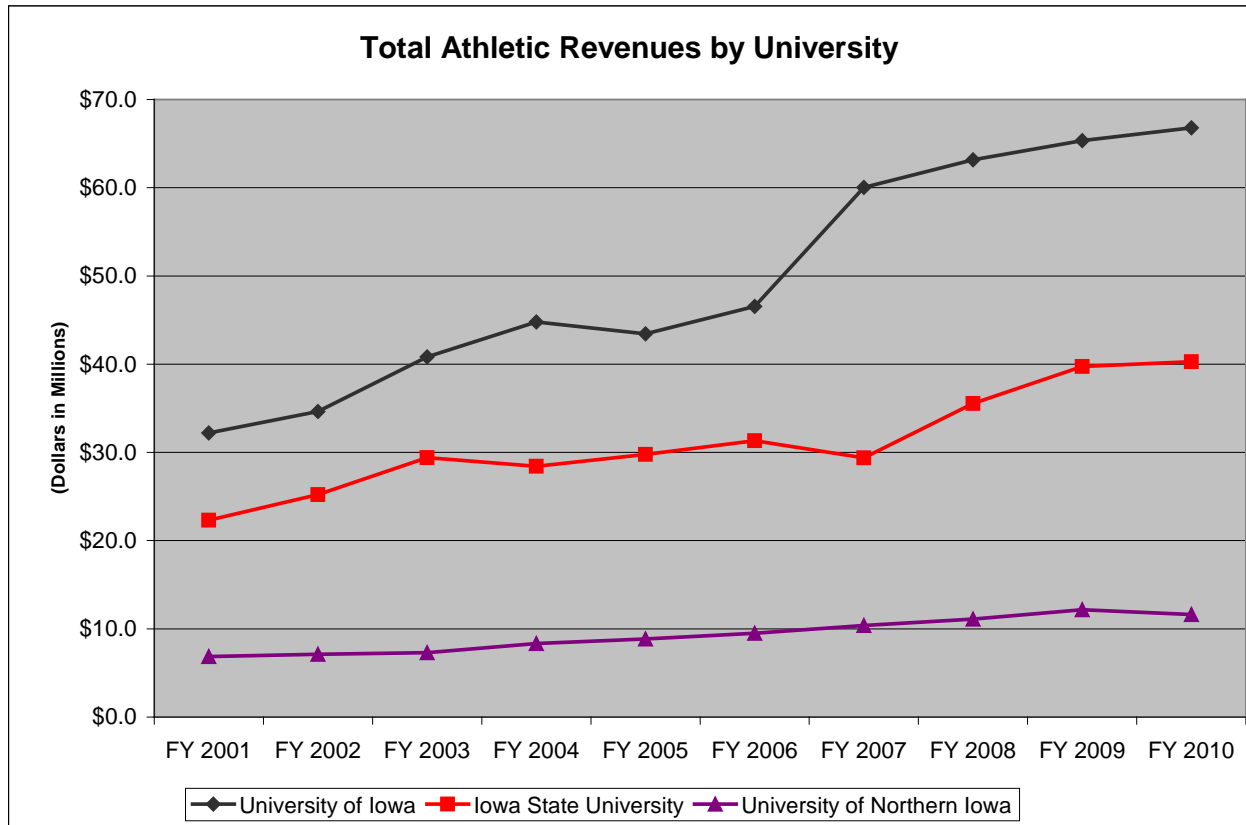
The three Regents universities provided summaries of their revenues and expenditures for the past 10 years and a detailed breakdown for FY 2010. The summaries of revenues and expenditures were grouped as follows:

- Men's sports – revenues and expenditures directly associated with sports teams for men.
- Women's sports – revenues and expenditures directly associated with sports teams for women.
- Other – revenues and expenditures not associated with a particular team or utilized by both men's and women's teams.
  - Other revenues include student activity fees, radio and television contracts, athletic conference support, alumni foundation support, corporate sponsorships, novelty sales, and other such income.
  - Other expenditures include buildings and grounds, training rooms, medical care, sports information, general administration, debt service, academic and counseling support services, ticket operations, corporate sponsorship costs, and other such expenses.
- University support – funding provided from the university's general operating budget to support athletic programs.

**Sports Revenues**

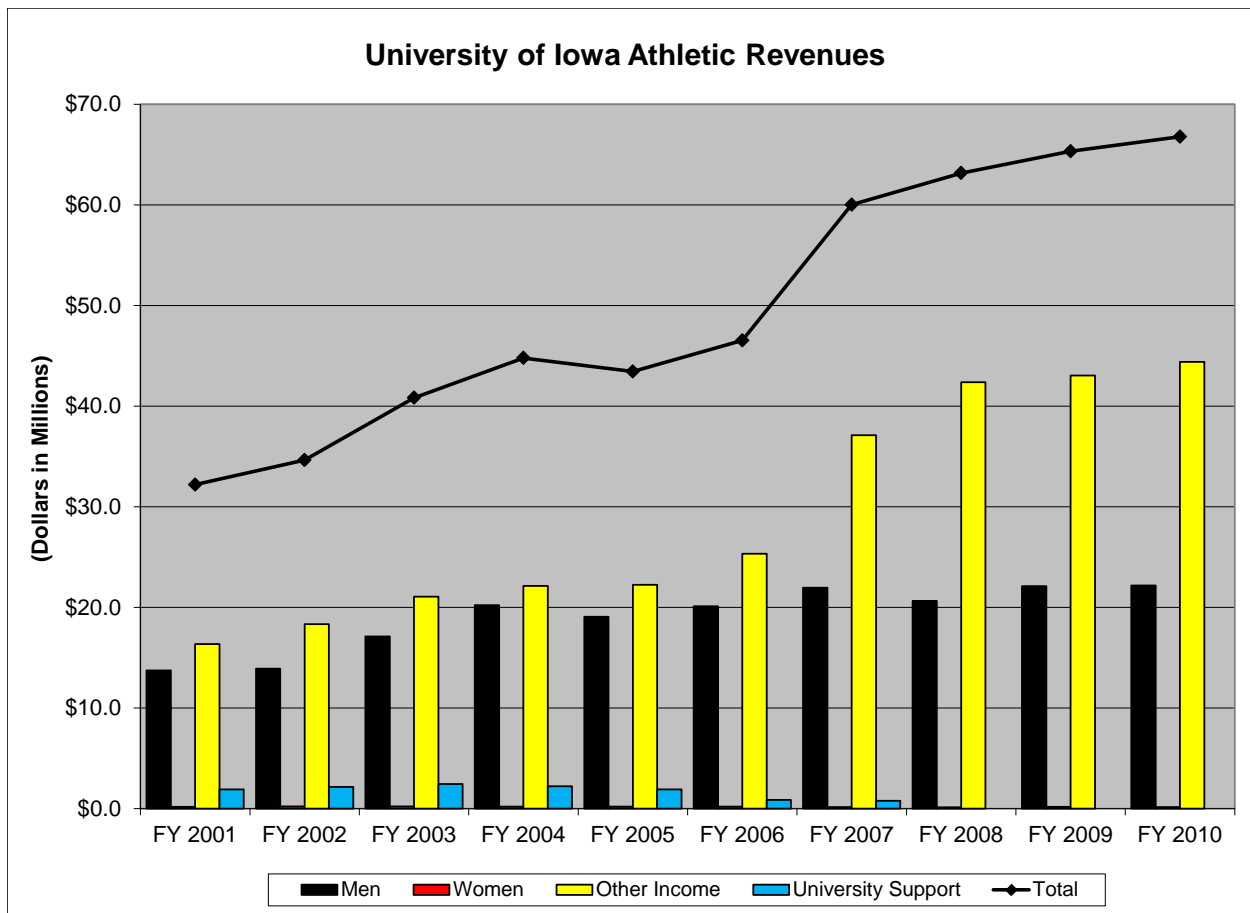
The three universities had sports revenues totaling \$118.7 million in FY 2010, an increase of \$57.3 million (93.4%) since FY 2001. This growth rate is almost four times the rate of inflation (Bureau of Labor Statistics: CPI). **Chart 1** compares total revenues for the three programs.

**Chart 1**



Nationwide between 2004 and 2009 university athletic revenues showed similar growth to Iowa. The median revenues of FBS universities grew by 62.0%, while the median revenues for FCS universities grew by 55.9%. (Fulks, August 2010:23 and 49). In Iowa, the U of I has the most revenues and has seen the most rapid growth since FY 2001, growing from \$32.2 million in FY 2001 to \$66.8 million in FY 2010 (107.4%). Revenues at ISU grew from \$22.3 million to \$40.3 million (80.5%) while the UNI showed the slowest growth, increasing from \$6.9 million to \$11.6 million (69.8%).

Chart 2



**Chart 2** shows that most of the athletic revenues for the U of I come from sources other than those tied directly to men’s or women’s sports. Revenues from men’s sports grew from \$13.7 million in FY 2001 to \$22.1 million in FY 2010. Revenues from women’s sports peaked at \$235,000 in FY 2002, dropped to \$145,000 in FY 2008, and ended the decade at \$169,000. Revenues from university support peaked in FY 2003 at \$2.4 million and ended in FY 2008.

Chart 3

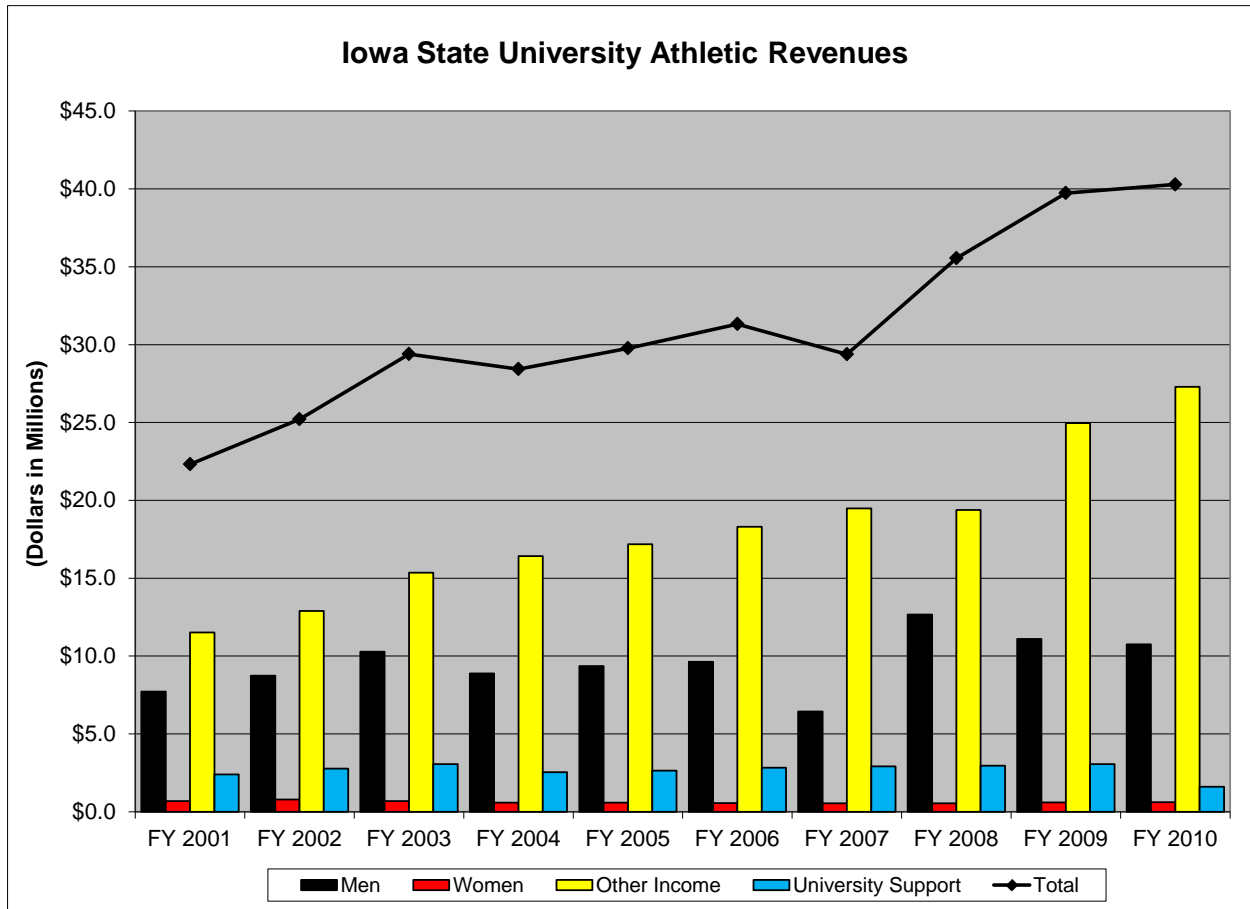
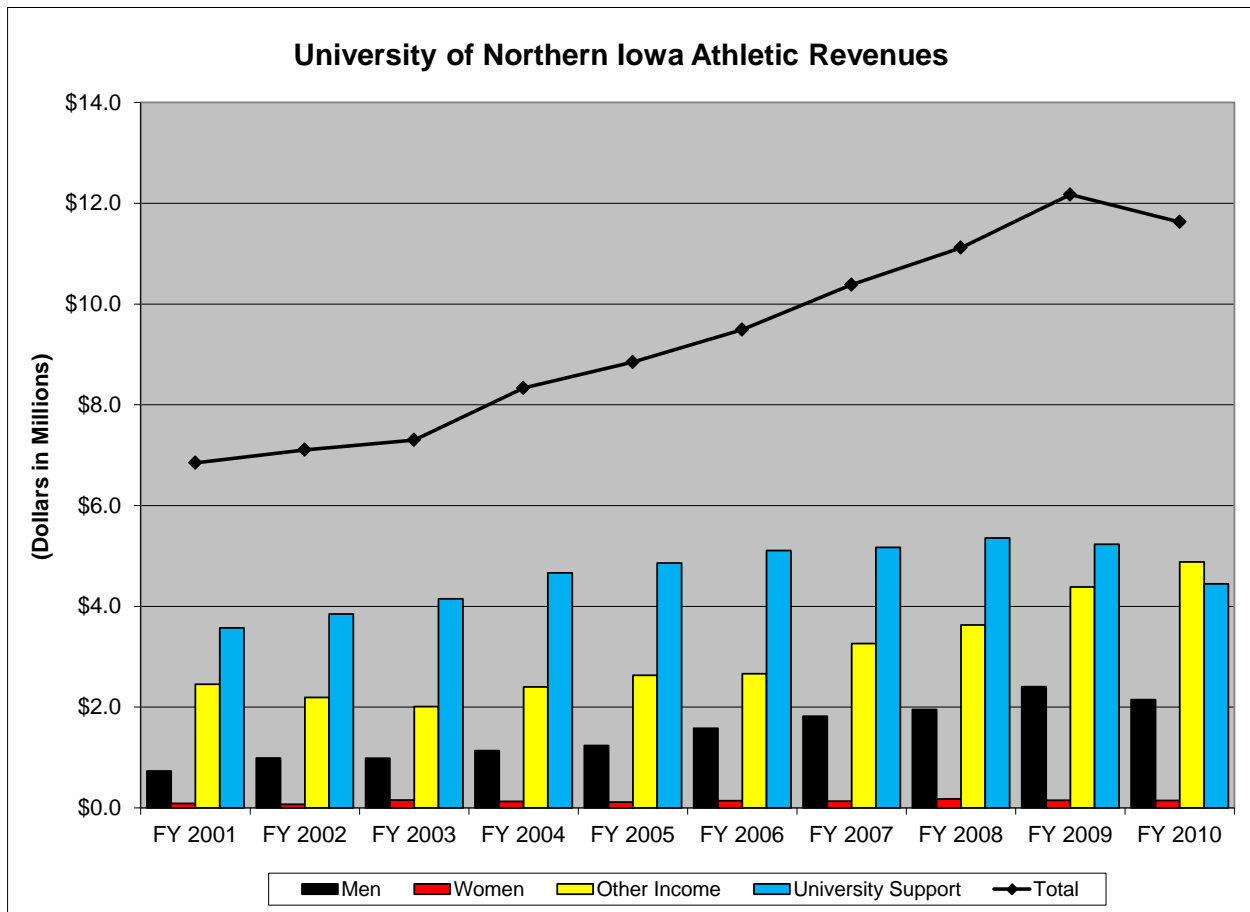


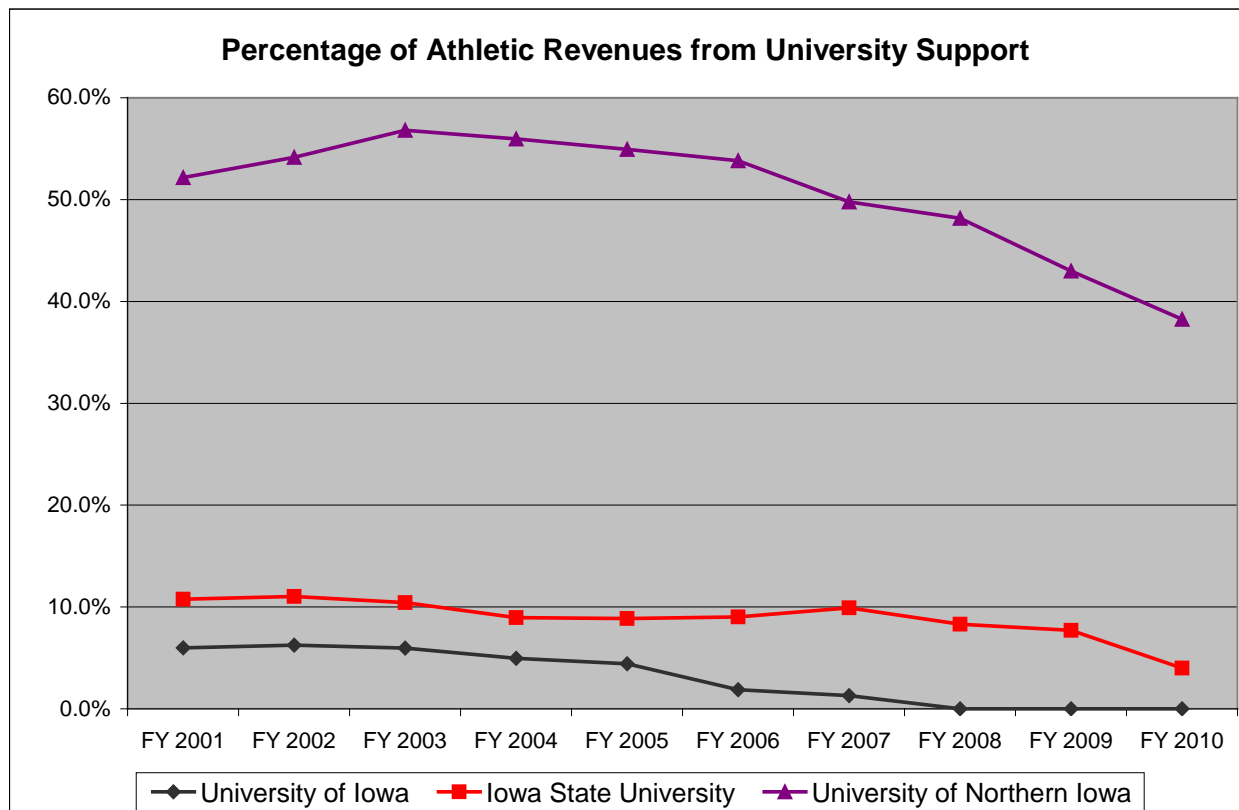
Chart 3 shows the revenues for ISU. The pattern is similar to the U of I except the revenues from men’s sports show more variability and more revenue comes from university support. The revenues from men’s sports began the decade at \$7.7 million, peaked in FY 2008 at \$12.7 million, and ended at \$10.7 million. Women’s sports revenues peaked at \$783,000 in FY 2002, declined to \$539,000 in FY 2008, and rebounded to \$622,000 in FY 2010. Revenues from other sources grew consistently, ending the decade at \$27.2 million.

Chart 4



The revenues for the UNI are shown in **Chart 4**. University support provided the most revenue for athletic programs until FY 2010, when other income provided \$4.9 million. The revenue from men’s sports has grown over the past 10 years from \$733,000 in FY 2001 to \$2.1 million in FY 2010. The income from women’s sports grew from \$91,000 in FY 2001 to \$178,000 in FY 2008 and ended the period at \$148,000.

Chart 5

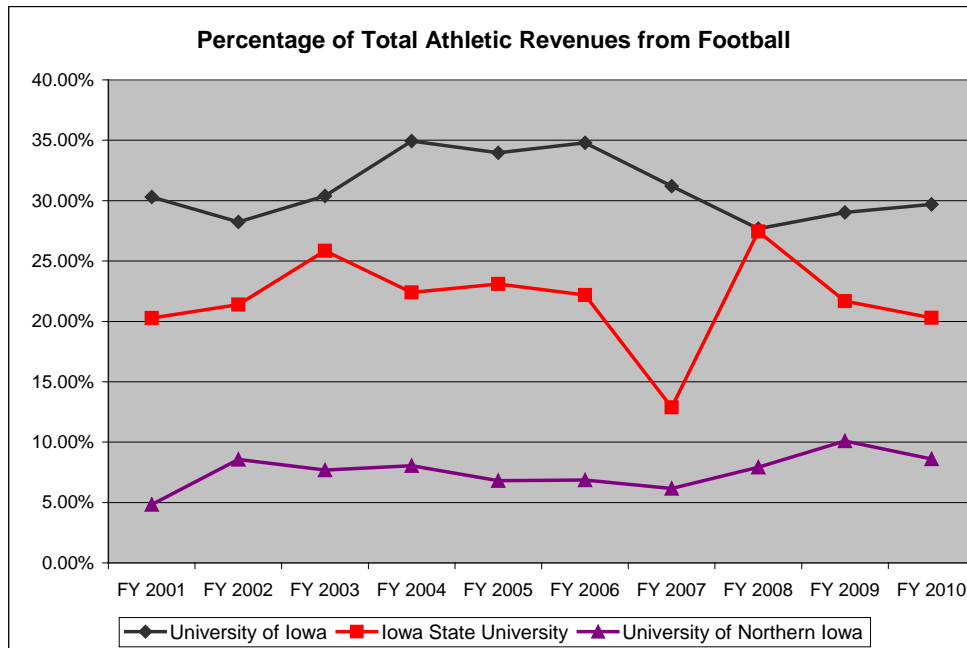


As shown in **Chart 5**, the UNI has the greatest dependence on university support for its varsity athletic programs, with about half of its funding coming from the university for most of the decade. The proportion declined from a high of 56.8% in FY 2003 to 38.3% in FY 2010. University support at ISU decreased from 10.8% in FY 2001 to 4.0% in FY 2010. The U of I received 6.0% of its sports funding from university support in FY 2001 and no longer needed funding from this source by FY 2008.

Men's football provides the most sports revenue at the U of I and at ISU. Men's basketball and football provide comparable revenues at the UNI (**Attachment A**). Women's basketball generates the most income for women's sports. All totaled for the decade for all three universities, women's basketball produced revenues equal to 3.9% of the revenues reported for football.

**Chart 6** shows the revenues generated by football as a percentage of the athletic program revenues from all sources. With some variation, about one-third of the U of I's athletic program revenues come from football. The football program at ISU generates somewhat more than one-fifth of the athletic program revenues, and the UNI football program produces less than a tenth of its athletic program revenues.

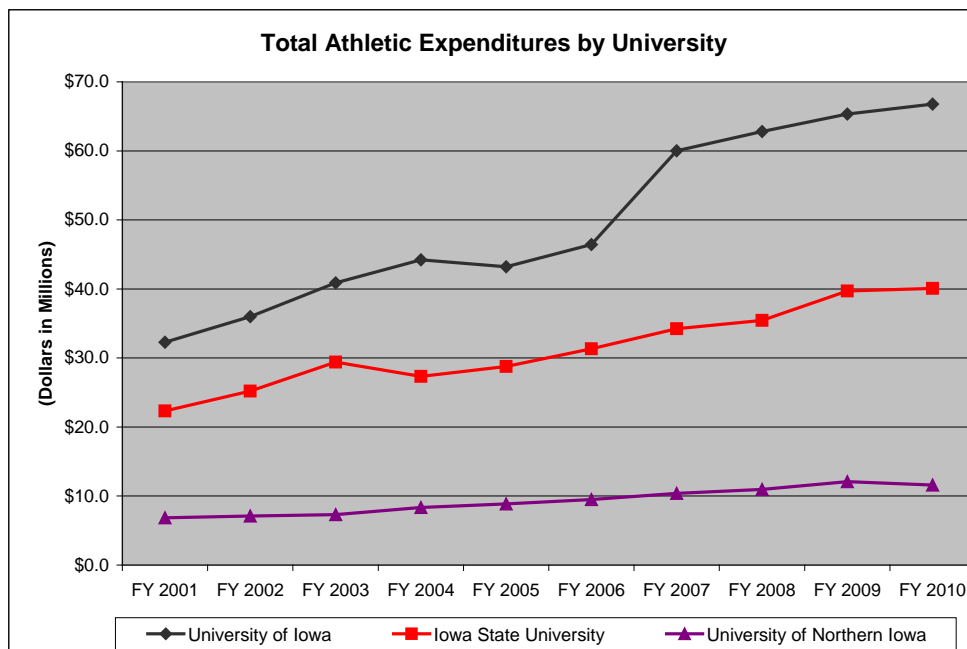
Chart 6



**Sports Expenditures**

As would be expected, the universities' total expenditures follow the same pattern as total revenues. Total sports expenditures for all three universities grew from \$61.5 million in FY 2001 to \$118.5 million in FY 2010. The U of I spent the most and had the most growth in expenditures over the decade, followed by ISU, and then the UNI.

Chart 7

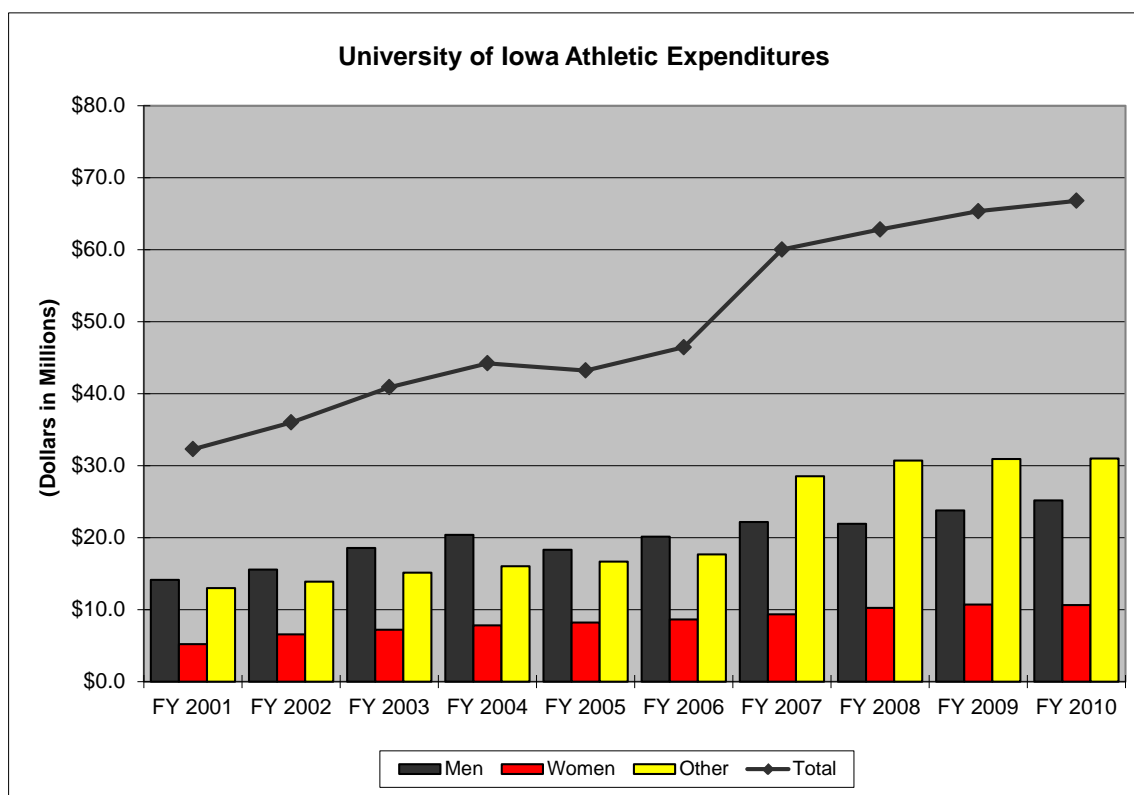




When expenditures for men’s and women’s sports are examined, the proportions are different than for revenues. The expenditures for women’s sports are significantly less than for men’s sports, but are proportionately much larger than the revenues women’s sports generate.

**Chart 8** shows the varsity sports expenditures by the U of I. The distribution of expenditures for men’s sports, women’s sports, and other expenditures, such as, administration, building and grounds, debt retirement, and athletic training, maintained roughly the same proportions over the decade. All totaled between FY 2001 and FY 2010, 40.2% of the expenditures were for men’s teams; 17.0% went to women’s teams; and 42.9% were other expenditures. Considering only the expenditures for sports teams, men’s teams received 70.3% of the expenditures, while women’s teams received 29.7%.

**Chart 8**



**Chart 9** shows the sports expenditures by ISU. All totaled between FY 2001 and FY 2010, 19.9% of the expenditures were for men’s teams; 12.1% went to women’s teams; and 68.0% were other expenditures. Over the decade, there was a shift to other types of expenditures, growing from 60.2% of the expenditures in FY 2001 to 71.6% in FY 2010. Non-sport operations and salaries contributed the most to the other expenditures increase. Men’s sports declined from 26.2% of the total expenditures to 18.4%. Women’s sports expenditures declined from 13.5% to 10.0%.

Considering only the expenditures for sports teams totaled for the entire decade, men’s teams received 62.1% of the expenditures while women’s teams received 37.9%. The proportion of expenditures received by women’s teams varied from a low of 34.0% in FY 2001 to a high of 40.3% in FY 2004, ending the decade with 35.2% of the sports team expenditures.

Chart 9

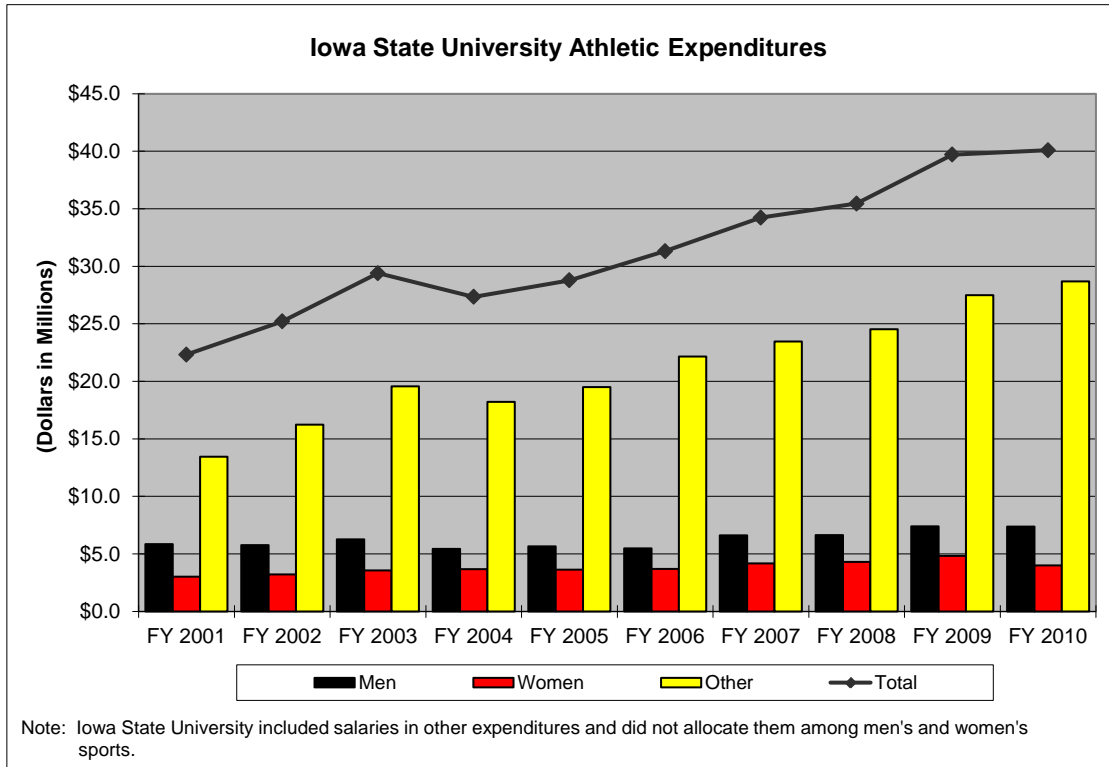
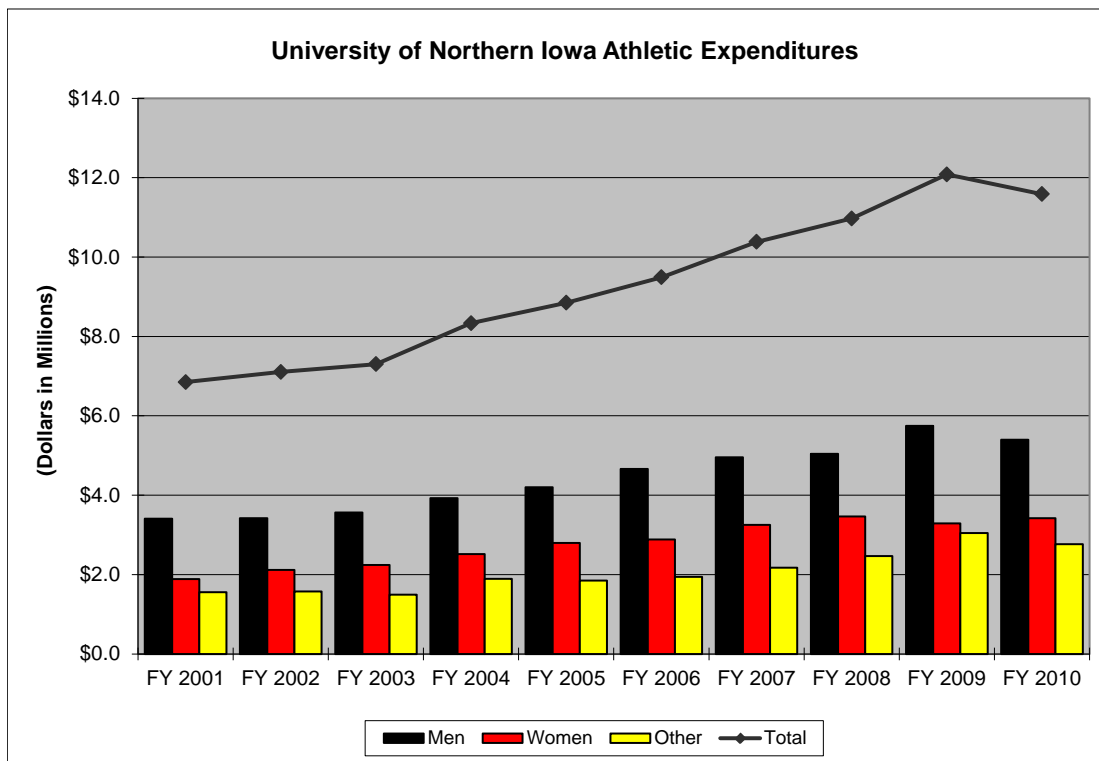


Chart 10



**Chart 10** shows the expenditures for athletics at the UNI are distributed differently from the other two universities. All totaled between FY 2001 and FY 2010, 47.7% of the expenditures were for men’s teams; 30.0% went to women’s teams; and 22.3% were other expenditures. From year to year, the relative distribution of expenditures showed small fluctuations.

Considering only the expenditures for sports teams totaled for the entire decade, men’s teams received 61.4% of the expenditures, while women’s teams received 38.6%. The proportion of expenditures received by women’s teams varied from a low of 35.6% in FY 2001 to a high of 40.8% in FY 2008 and ended the decade with 38.6% of the sports team expenditures.

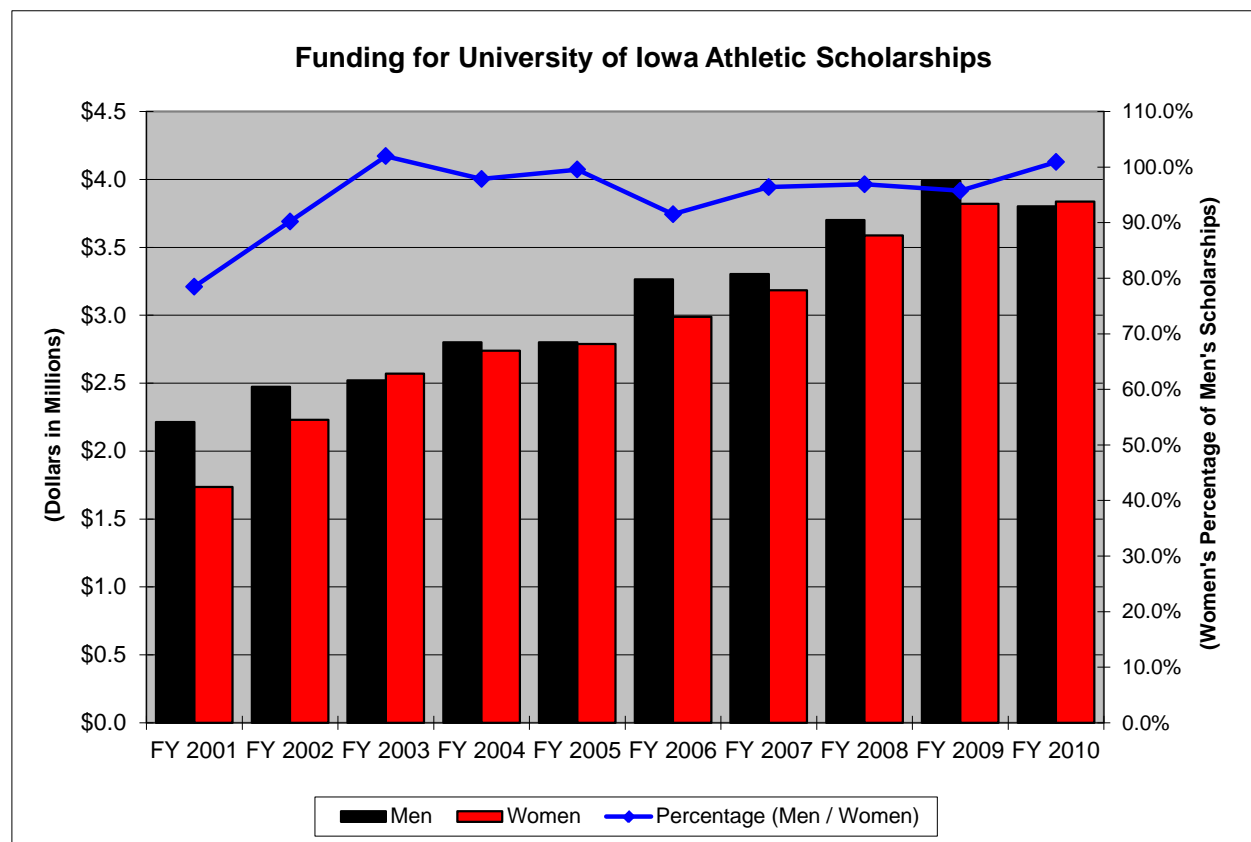
**Expenditures by Sport**

The expenditures by sport are given in **Attachment B**. Men’s football is the most expensive sport at all three universities. Basketball is the most expensive sport for women’s athletics. When men’s and women’s basketball are compared for the decade, the UNI has averaged spending just over two-thirds as much on women’s basketball as on men’s basketball. The U of I and ISU have averaged spending a little over half as much on women’s basketball as on men’s.

**Scholarships**

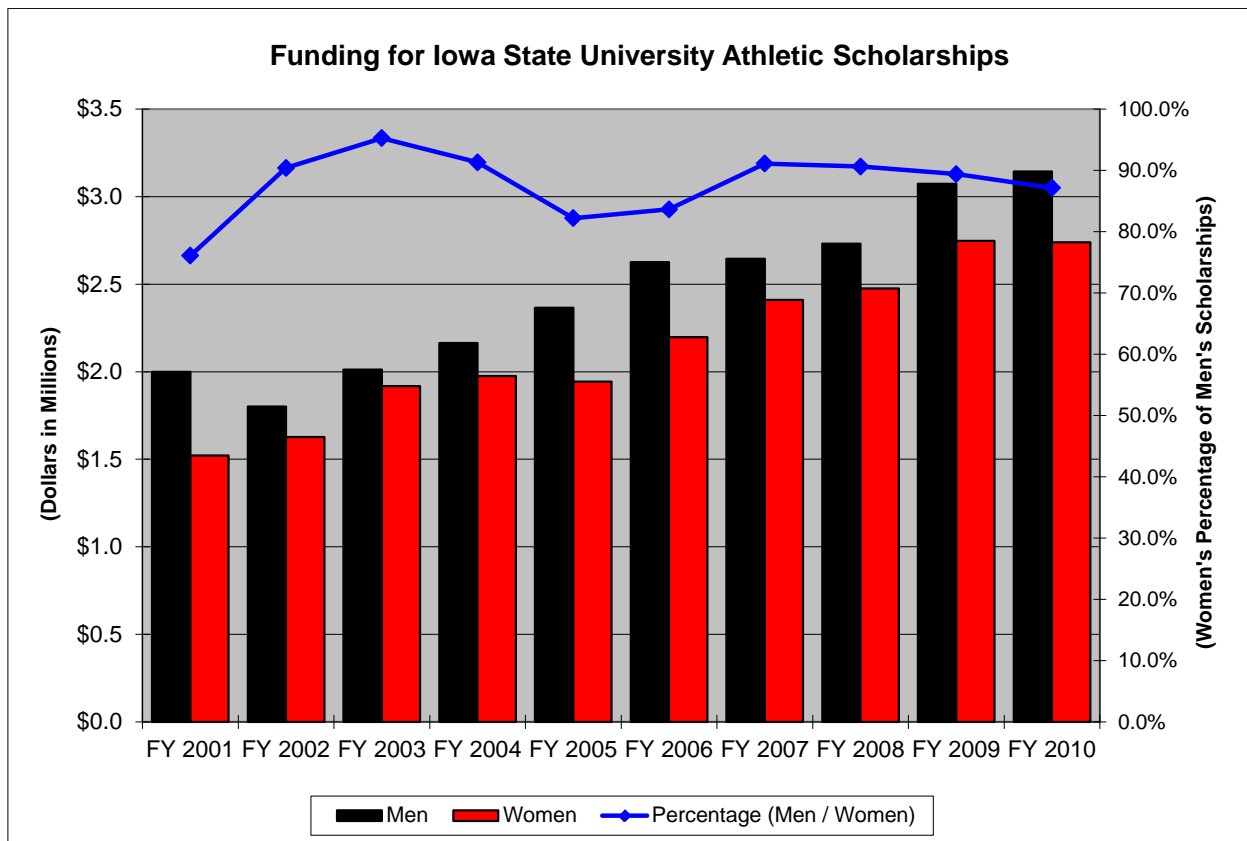
From the athlete’s perspective, funding for scholarships is important. This section compares the funding for men’s and women’s athletic scholarships between FY 2001 and FY 2010.

**Chart 11**



**Chart 11** presents the funding for men’s and women’s athletic scholarships at the U of I. Funding for men’s and women’s athletic scholarships has grown over the decade and the amount spent has become more similar. In FY 2001, male athletes received \$2.2 million in scholarships while female athletes received \$1.7 million. In FY 2010, both male and female athletes received \$3.8 million in scholarships. Most years men receive somewhat more funding than women, with women averaging 94.7% of the funding paid for men’s scholarships. In FY 2003 and FY 2010, female athletes received 102.0% and 100.9%, respectively, of the amount paid for men’s scholarships.

**Chart 12**



**Chart 12** shows that ISU has consistently provided more funding for men’s athletic scholarships than women’s. In FY 2001 male athletes received \$2.0 million in scholarships while female athletes received \$1.5 million. By FY 2010, male and female athletes received scholarships totaling \$3.1 million and \$2.7 million, respectively. Women received a low of 76.1% of the funding received by male athletes in FY 2001 and a high of 95.3% in FY 2003. Over the decade, funding for women’s athletic scholarships has averaged 87.7% of that received by male athletes.

The UNI has more disparity in funding for men’s and women’s athletic scholarships than the other two universities (**Chart 13**). In FY 2001, male athletes received \$870,000 in scholarships while female athletes received \$559,000. In FY 2010, male athletes received \$1.9 million in scholarships, and female athletes received \$1.5 million. For the decade, funding for women’s athletic scholarships has averaged 71.1% of men’s athletic scholarship funding. Still, the UNI

has significantly closed the gap over the decade, moving from women receiving 64.3% as much as men in FY 2001 to 82.5% in FY 2010.

Chart 13

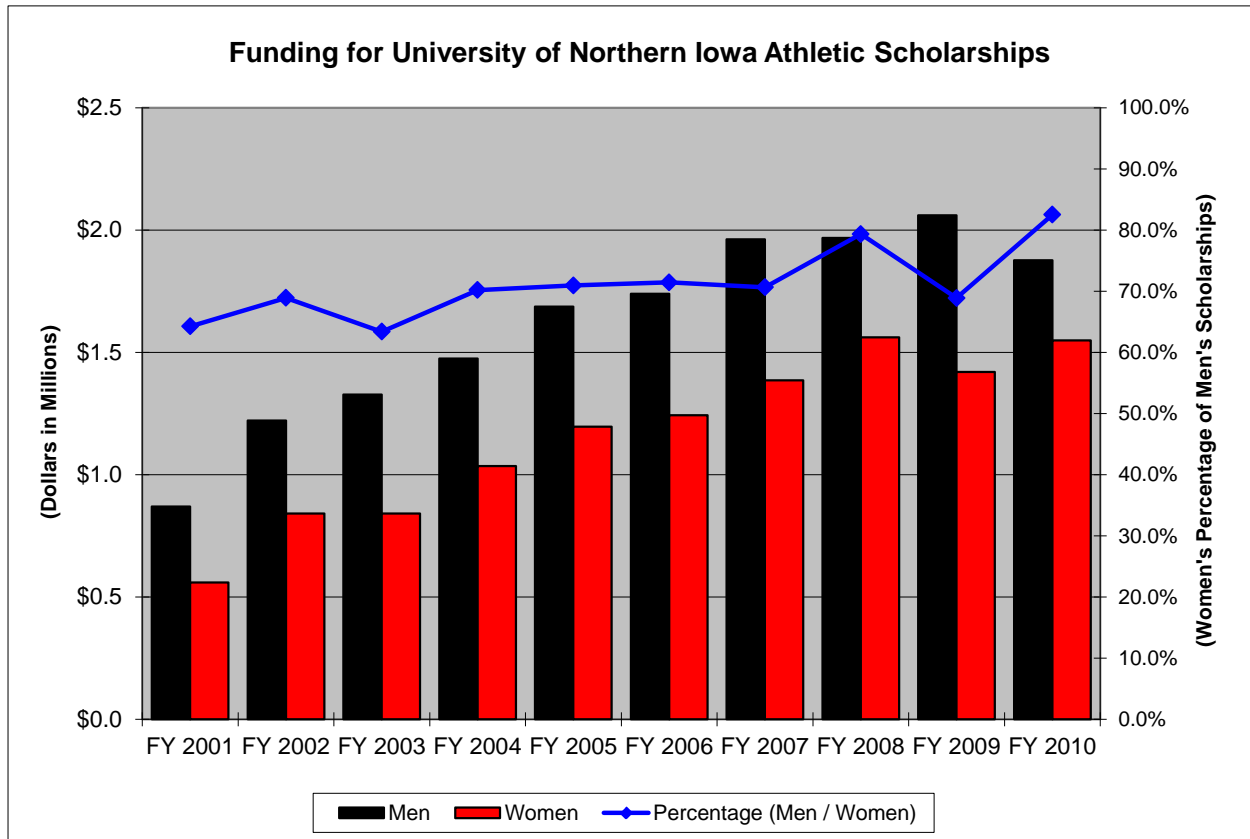


Table 1 shows the percentage increase in funding for athletic scholarships between FY 2001 and FY 2010. Funding for women’s scholarships has grown more rapidly than funding for men’s scholarships at all three universities. The UNI has had the largest rate of growth for both men’s and women’s scholarship funding, with women’s funding growing 61.3% more than the men’s funding.

Table 1

|       | University of Iowa | Iowa State University | University of Northern Iowa |
|-------|--------------------|-----------------------|-----------------------------|
| Men   | 71.8%              | 57.2%                 | 115.6%                      |
| Women | 120.9%             | 80.0%                 | 176.9%                      |
| Total | 93.4%              | 67.1%                 | 139.6%                      |

**CURRENT SITUATION**

This section examines varsity athletics participation, staffing, revenues, and expenditures in more detail for FY 2010. The next set of three tables provides a count of athletes listed on the universities' most recent rosters posted on their websites, the number of scholarships and scholarship full-time equivalents (FTEs). Some athletes receive scholarships for less than a "full ride," so there are more scholarship recipients than scholarship FTEs.

**Table 2** describes participation in varsity athletics at the U of I. There are 10 men's varsity teams and 12 women's varsity teams, with a total of 334 male athletes and 259 female athletes. The university had an FY 2010 fall enrollment of 9,934 male undergraduate students and 10,640 female undergraduate students for a total undergraduate enrollment of 20,574. Athletes constituted 2.9% of the student body with 3.4% of the male students participating on varsity teams and 2.4% of the female students. Examining the makeup of the teams, 56.3% of the varsity athletes were male and 43.7% were female. The football team had the most players and accounted for 18.7% of all varsity athletes. The U of I awarded a total of 288.4 scholarship FTEs, with 51.5% to male athletes and 48.5% to female athletes.

**Table 2**

| University of Iowa Athletes |              |                        |                  |                |                        |                  |
|-----------------------------|--------------|------------------------|------------------|----------------|------------------------|------------------|
|                             | Men's Sports |                        |                  | Women's Sports |                        |                  |
|                             | Roster       | Scholarship Recipients | Scholarship FTEs | Roster         | Scholarship Recipients | Scholarship FTEs |
| Baseball                    | 33           | 26                     | 11.76            |                |                        |                  |
| Basketball                  | 14           | 10                     | 10.00            | 12             | 12                     | 11.50            |
| Field Hockey                |              |                        |                  | 17             | 17                     | 11.86            |
| Football                    | 111          | 88                     | 78.50            |                |                        |                  |
| Golf                        | 11           | 9                      | 3.91             | 8              | 7                      | 4.96             |
| Gymnastics                  | 18           | 14                     | 7.14             | 14             | 12                     | 12.00            |
| Rowing                      |              |                        |                  | 36             | 41                     | 18.95            |
| Soccer                      |              |                        |                  | 24             | 25                     | 13.91            |
| Softball                    |              |                        |                  | 16             | 16                     | 12.41            |
| Swimming & Diving           | 31           | 22                     | 9.81             | 31             | 26                     | 14.60            |
| Tennis                      | 14           | 11                     | 4.49             | 7              | 8                      | 8.00             |
| Track / Cross Country       | 62           | 35                     | 12.97            | 81             | 34                     | 18.77            |
| Volleyball                  |              |                        |                  | 13             | 14                     | 13.00            |
| Wrestling                   | 40           | 24                     | 9.89             |                |                        |                  |
|                             | <u>334</u>   | <u>239</u>             | <u>148.47</u>    | <u>259</u>     | <u>212</u>             | <u>139.96</u>    |
| Number of Sports            | 10           |                        |                  | 12             |                        |                  |

Note: Track and Field and Cross Country teams are combined in the above counts.

**Table 3** provides comparable information for varsity athletics at ISU. There are six men's varsity teams and 10 women's varsity teams, with a total of 279 male athletes and 164 female athletes. The university had an FY 2010 fall enrollment of 12,731 male undergraduate students and 9,790 female undergraduate students, for a total undergraduate enrollment of 22,251. Athletes constituted 2.2% of the student body, with 2.2% of the male students participating on varsity teams and 2.3% of the female students. Examining the makeup of teams, 55.6 % of the varsity athletes were male and 44.4% were female. The football team had the most players and accounted for 25.3% of all varsity athletes. At ISU a total of 227.9 scholarship FTEs were awarded, with the same distribution as the U of I – 51.5% went to male athletes and 48.5% went to female athletes.

**Table 3**

| Iowa State University Athletes |              |                        |                  |                |                        |                  |
|--------------------------------|--------------|------------------------|------------------|----------------|------------------------|------------------|
|                                | Men's Sports |                        |                  | Women's Sports |                        |                  |
|                                | Roster       | Scholarship Recipients | Scholarship FTEs | Roster         | Scholarship Recipients | Scholarship FTEs |
| Baseball                       |              |                        |                  |                |                        |                  |
| Basketball                     | 15           | 14                     | 13.14            | 11             | 14                     | 13.77            |
| Field Hockey                   |              |                        |                  |                |                        |                  |
| Football                       | 127          | 84                     | 76.78            |                |                        |                  |
| Golf                           | 10           | 9                      | 4.49             | 11             | 8                      | 5.99             |
| Gymnastics                     |              |                        |                  | 15             | 12                     | 11.60            |
| Rowing                         |              |                        |                  |                |                        |                  |
| Soccer                         |              |                        |                  | 28             | 25                     | 14.99            |
| Softball                       |              |                        |                  | 19             | 16                     | 12.53            |
| Swimming & Diving              |              |                        |                  | 32             | 32                     | 14.54            |
| Tennis                         |              |                        |                  | 13             | 8                      | 7.88             |
| Track / Cross Country          | 95           | 28                     | 13.20            | 79             | 37                     | 17.77            |
| Volleyball                     |              |                        |                  | 15             | 12                     | 11.51            |
| Wrestling                      | 32           | 18                     | 9.72             |                |                        |                  |
|                                | <u>279</u>   | <u>153</u>             | <u>117.33</u>    | <u>223</u>     | <u>164</u>             | <u>110.58</u>    |
| Number of Sports               | 6            |                        |                  | 10             |                        |                  |

Note: Track and Field and Cross Country teams are combined in the above counts.

The UNI varsity athletic teams are described in **Table 4**. There are six men's varsity teams and nine women's varsity teams, with a total of 207 male athletes and 176 female athletes. The university had an FY 2010 fall enrollment of 4,906 male undergraduate students and 6,388 female undergraduate students, for a total undergraduate enrollment of 11,294. Athletes constituted 3.4% of the student body, with 4.2% of the male students participating on varsity teams and 2.8% of the female students. Examining the makeup of teams, 54.1% of the varsity athletes were male and 46.0% were female. The football team had the most players and accounted for 22.2% of all varsity athletes. The UNI awarded a total of 180.8 scholarship FTEs, with 53.4% going to male athletes and 46.6% going to female athletes.

Table 4

| University of Northern Iowa Athletes |              |                        |                  |                |                        |                  |
|--------------------------------------|--------------|------------------------|------------------|----------------|------------------------|------------------|
|                                      | Men's Sports |                        |                  | Women's Sports |                        |                  |
|                                      | Roster       | Scholarship Recipients | Scholarship FTEs | Roster         | Scholarship Recipients | Scholarship FTEs |
| Baseball                             |              |                        |                  |                |                        |                  |
| Basketball                           | 16           | 13                     | 12.89            | 13             | 15                     | 14.85            |
| Field Hockey                         |              |                        |                  |                |                        |                  |
| Football                             | 90           | 84                     | 61.68            |                |                        |                  |
| Golf                                 | 15           | 5                      | 0.63             | 14             | 9                      | 4.66             |
| Gymnastics                           |              |                        |                  |                |                        |                  |
| Rowing                               |              |                        |                  |                |                        |                  |
| Soccer                               |              |                        |                  | 31             | 20                     | 8.79             |
| Softball                             |              |                        |                  | 20             | 19                     | 11.60            |
| Swimming & Diving                    |              |                        |                  | 25             | 20                     | 8.05             |
| Tennis                               |              |                        |                  | 8              | 8                      | 7.01             |
| Track / Cross Country                | 55           | 31                     | 11.40            | 49             | 32                     | 15.78            |
| Volleyball                           |              |                        |                  | 16             | 15                     | 13.57            |
| Wrestling                            | 31           | 24                     | 9.91             |                |                        |                  |
|                                      | <u>207</u>   | <u>157</u>             | <u>96.51</u>     | <u>176</u>     | <u>138</u>             | <u>84.31</u>     |
| Number of Sports                     | 6            |                        |                  | 9              |                        |                  |

Note: Track and Field and Cross Country teams are combined in the above counts.

**Table 5** provides detail for the FY 2010 revenues and expenditures for the three university athletic programs. The largest amount of income comes from the “other” category for all three universities, generating more than twice as much revenue as men’s sports. Examining only the income from the varsity teams, men’s sports generate 37 times the revenue as women’s sports.

The U of I’s athletic conference is the largest revenue source, providing \$20.0 million, followed by football at \$19.8 million, and alumni and foundation support with \$13.1 million. A similar pattern is reflected at ISU, with \$9.8 million from the athletic conference, \$9.7 million from the alumni and foundation support, and \$8.2 million from football. The UNI’s largest revenue source is \$4.4 million from university support; football and basketball each contribute \$1.0 million; and student fees and the alumni and foundation support each add another \$1.2 million. The U of I is the only school specifically reporting revenues from media sources (\$5.2 million).

Examining expenses, “other” expenses still account for more cost than team expenditures at the U of I and ISU. The gap in expenditures for varsity men’s and women’s teams is greatly reduced compared to the gap in revenues generated. Expenditures for men’s sports exceed those for women’s sports by twice the amount.

Football is the most expensive sport for the U of I, spending \$15.8 million, followed by men’s basketball at \$4.6 million, and women’s basketball at \$2.7 million. Other expenses exceed team costs, with debt retirement costing \$9.4 million, administration and general expenses at \$9.3 million, and buildings and grounds at \$8.8 million. The pattern at ISU is roughly the same, with football costing \$7.8 million, men’s basketball costing \$3.1 million, and women’s basketball costing \$2.0 million. For other expenses, administration and general expenses was the most expensive category, costing \$8.4 million. The UNI spent \$2.6 million on football, \$1.7 million on



men's basketball, and \$762,000 on women's basketball. Administration and general expenses cost the UNI \$2.6 million.

Table 5

| FY 2010 Revenues and Expenditures for Varsity Athletic Programs |                      |                       |                             |
|---|----------------------|-----------------------|-----------------------------|
|   | University of Iowa   | Iowa State University | University of Northern Iowa |
| <b>INCOME:</b>  |                      |                       |                             |
| <b>Men's Sports</b>   |                      |                       |                             |
| Football  | \$ 19,828,635        | \$ 8,178,339          | \$ 999,778                  |
| Basketball  | 1,911,833            | 2,418,970             | 1,104,335                   |
| Wrestling   | 436,119              | 158,822               | -                           |
| All Other   | 17,542               | -                     | 44,776                      |
| <b>Total Men's Sports</b>                                       | <b>\$ 22,194,129</b> | <b>\$ 10,756,131</b>  | <b>\$ 2,148,889</b>         |
| <b>Women's Sports</b>   |                      |                       |                             |
| Basketball  | \$ 140,808           | \$ 548,337            | -                           |
| Volleyball  | 13,914               | 60,501                | -                           |
| All Other   | 13,970               | 12,889                | -                           |
| <b>Total Women's Sports</b>                                     | <b>\$ 168,692</b>    | <b>\$ 621,726</b>     | <b>\$ 147,698</b>           |
| <b>Other Sports Related</b>                                     | <b>\$ -</b>          | <b>\$ 133,101</b>     | <b>\$ -</b>                 |
| <b>Other Income</b>   |                      |                       |                             |
| Facility Debt Service/Student Fees                              | \$ 525,707           | \$ 1,682,848          | \$ 1,212,518                |
| Radio and Multi Media Contract Inc                              | 5,151,271            | 2,623,746             | -                           |
| Athletic Conference   | 20,019,049           | 9,837,475             | 641,630                     |
| Univ. General Support   | -                    | 1,612,923             | 4,449,174                   |
| Interest  | 519,785              | -                     | -                           |
| Alumni and Foundation Support                                   | 13,135,010           | 7,027,000             | 1,219,484                   |
| Other   | 5,068,424            | 5,992,472             | 1,810,165                   |
| <b>Total Other Income</b>                                       | <b>\$ 44,419,246</b> | <b>\$ 28,776,464</b>  | <b>\$ 9,332,971</b>         |
| <b>TOTAL INCOME</b>   | <b>\$ 66,782,067</b> | <b>\$ 40,287,422</b>  | <b>\$ 11,629,558</b>        |
| <b>EXPENSES:</b>  |                      |                       |                             |
| <b>Men's Sports</b>   |                      |                       |                             |
| Football  | \$ 15,795,406        | \$ 7,793,996          | \$ 2,609,813                |
| Basketball  | 4,564,867            | 3,103,461             | 1,715,542                   |
| Wrestling   | 1,059,799            | -                     | -                           |
| Other Sports  | 3,744,108            | 1,851,070             | 1,074,709                   |
| <b>Total Men's Sports</b>                                       | <b>\$ 25,164,180</b> | <b>\$ 12,748,527</b>  | <b>\$ 5,400,064</b>         |
| <b>Women's Sports</b>   |                      |                       |                             |
| Basketball  | \$ 2,661,590         | \$ 1,992,826          | \$ 762,237                  |
| Volleyball  | 920,966              | 920,404               | 648,935                     |
| Other Sports  | 7,041,650            | 4,470,596             | 2,011,066                   |
| <b>Total Women's Sports</b>                                     | <b>\$ 10,624,206</b> | <b>\$ 7,383,826</b>   | <b>\$ 3,422,238</b>         |
| <b>Other Expenses</b>   |                      |                       |                             |
| Training  | \$ 1,425,618         | \$ 733,121            | \$ 212,130                  |
| Sports Information  | 642,203              | 942,745               | -                           |
| Admin. & General Expenses                                       | 9,273,805            | 8,382,394             | 2,552,641                   |
| Academic & Counseling   | 1,476,493            | 238,774               | -                           |
| Buildings & Grounds Related                                     | 8,774,284            | 219,186               | -                           |
| Debt Retirement   | 9,401,278            | 2,824,276             | -                           |
| Other   | -                    | 6,611,165             | -                           |
| <b>Total Other Expenses</b>                                     | <b>\$ 30,993,681</b> | <b>\$ 19,951,661</b>  | <b>\$ 2,764,771</b>         |
| <b>TOTAL OPER. EXPENSE</b>                                      | <b>\$ 66,782,067</b> | <b>\$ 40,084,014</b>  | <b>\$ 11,587,073</b>        |

Notes: The universities do not categorize all revenues and expenses in the same way. Similar categories have been grouped and aligned here as much as possible, but comparisons are tentative. The Subtotals are most comparable.

Revenues by sport: U of I includes ticket sales, guarantees, and parking; ISU includes only ticket sales; UNI includes ticket sales, guarantees, NCAA distributions and designated gift income that flowed through the UNI Foundation.

The University of Northern Iowa did not break down women's athletic revenues by sport.

Totals may not sum due to rounding.

**Table 6** shows the varsity athletic staffing and salary and benefit costs for all three universities in FY 2010.

**Table 6**

| <b>FY 2010 Staffing and Salary Costs by Sport</b>   |                           |                                   |                              |                                   |                                    |                                   |
|---|---------------------------|-----------------------------------|------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
|   | <b>University of Iowa</b> |                                   | <b>Iowa State University</b> |                                   | <b>University of Northern Iowa</b> |                                   |
| <b>Men's Sport</b>  | <b>FTE</b>                | <b>Salary &amp; Benefits Cost</b> | <b>FTE</b>                   | <b>Salary &amp; Benefits Cost</b> | <b>FTE</b>                         | <b>Salary &amp; Benefits Cost</b> |
| Football  | 24.50                     | \$ 8,206,265                      | 17.00                        | \$ 3,018,876                      | 10.87                              | \$ 933,823                        |
| Basketball  | 8.00                      | 2,426,807                         | 8.00                         | 1,645,012                         | 5.00                               | 921,114                           |
| Wrestling   | 5.65                      | 805,575                           | 4.50                         | 383,089                           | 3.00                               | 245,845                           |
| Swimming  | 2.50                      | 197,384                           | -                            | -                                 | -                                  | -                                 |
| Gymnastics  | 3.00                      | 252,435                           | -                            | -                                 | -                                  | -                                 |
| Baseball  | 3.00                      | 305,728                           | -                            | -                                 | -                                  | -                                 |
| Tennis  | 1.83                      | 147,027                           | -                            | -                                 | -                                  | -                                 |
| Track/Cross Country   | 3.00                      | 255,248                           | 3.00                         | 207,702                           | 2.50                               | 121,608                           |
| Golf  | 1.80                      | 184,425                           | 2.00                         | 110,917                           | 0.28                               | 18,833                            |
| <b>Total Men's Sports</b>   | <b>53.28</b>              | <b>\$ 12,780,894</b>              | <b>34.50</b>                 | <b>\$ 5,365,596</b>               | <b>21.65</b>                       | <b>\$ 2,241,223</b>               |
| <b>Women's Sport</b>  | <b>FTE</b>                | <b>Salary &amp; Benefits Cost</b> | <b>FTE</b>                   | <b>Salary &amp; Benefits Cost</b> | <b>FTE</b>                         | <b>Salary &amp; Benefits Cost</b> |
| Basketball  | 6.75                      | \$ 1,321,957                      | 6.50                         | \$ 1,058,806                      | 4.00                               | \$ 298,047                        |
| Field Hockey  | 3.00                      | 237,124                           | -                            | -                                 | -                                  | -                                 |
| Golf  | 1.80                      | 133,286                           | 2.00                         | 131,818                           | 0.42                               | 26,543                            |
| Gymnastics  | 3.00                      | 222,793                           | 3.60                         | 260,386                           | -                                  | -                                 |
| Rowing  | 5.00                      | 268,624                           | -                            | -                                 | -                                  | -                                 |
| Soccer  | 3.00                      | 243,208                           | 3.00                         | 198,718                           | 2.00                               | 93,613                            |
| Softball  | 3.00                      | 369,441                           | 3.50                         | 219,467                           | 2.00                               | 117,586                           |
| Swimming  | 2.50                      | 197,384                           | 3.00                         | 200,622                           | 1.00                               | 55,830                            |
| Tennis  | 1.83                      | 114,043                           | 2.00                         | 118,860                           | 0.77                               | 52,170                            |
| Track/Cross Country   | 3.00                      | 255,248                           | 3.00                         | 207,701                           | 2.50                               | 121,608                           |
| Volleyball  | 4.00                      | 370,444                           | 4.00                         | 373,122                           | 3.38                               | 272,285                           |
| <b>Total Women's Sports</b>   | <b>36.88</b>              | <b>\$ 3,733,552</b>               | <b>30.60</b>                 | <b>\$ 2,769,500</b>               | <b>16.07</b>                       | <b>\$ 1,037,682</b>               |
| Administration/Other  | 121.44                    | \$ 9,681,385                      | 90.81                        | \$ 6,246,798                      | 17.17                              | \$ 1,405,732                      |
| <b>Total</b>  | <b>211.6</b>              | <b>\$ 26,195,831</b>              | <b>155.91</b>                | <b>\$ 14,381,894</b>              | <b>54.89</b>                       | <b>\$ 4,684,637</b>               |
| <b>Cost per Men's FTE</b>   |                           |                                   |                              |                                   |                                    |                                   |
| Football  |                           | \$ 334,950                        |                              | \$ 177,581                        |                                    | \$ 85,908                         |
| Basketball  |                           | 303,351                           |                              | 205,626                           |                                    | 184,223                           |
| Other Men's Sports  |                           | 103,360                           |                              | 73,864                            |                                    | 66,831                            |
| <b>Total Cost per Men's FTE</b>   |                           | <b>239,882</b>                    |                              | <b>155,525</b>                    |                                    | <b>103,521</b>                    |
| <b>Cost per Women's FTE</b>   |                           |                                   |                              |                                   |                                    |                                   |
| Basketball  |                           | \$ 195,846                        |                              | \$ 162,893                        |                                    | \$ 74,512                         |
| Other Women's Sports  |                           | 80,040                            |                              | 70,983                            |                                    | 61,279                            |
| <b>Total Cost per Women's FTE</b>   |                           | <b>101,235</b>                    |                              | <b>90,507</b>                     |                                    | <b>64,573</b>                     |
| Cost per Admin. FTE   |                           | \$ 79,722                         |                              | \$ 68,790                         |                                    | \$ 81,871                         |
| <b>Notes:</b>   |                           |                                   |                              |                                   |                                    |                                   |
| Salary and Benefits includes all compensation to athletics staff as reported to NCAA, including third-party payments and taxable benefits, but not including severance pay. |                           |                                   |                              |                                   |                                    |                                   |

The coaching and support staff for men's sports have more FTEs and pay more in salaries and benefits. The cost per FTE for women's sports, stated as a percentage of the cost per FTE for men's sports, is 42.2% for the U of I, 58.2% for ISU, and 62.4% for the UNI. The cost per FTE for football and men's basketball is clearly higher than the cost per FTE for the other men's sports. At the U of I the cost per FTE for these sports is almost triple that of other men's sports. At ISU the cost per men's basketball FTE is almost triple and the cost per football FTE is more than double that for the other men's sports. The cost per basketball FTE at the UNI is almost triple the other men's sports (excluding football). The cost per FTE for women's basketball at the U of I and ISU follows a similar pattern as the men's FTEs, costing about twice as much as other sports FTEs. At the UNI the cost per women's basketball FTE is 21.6% more than the cost per FTE for other sports.

There is variation in administrative personnel assigned to the varsity athletic programs at each of the three universities. All the necessary functions to operate an athletic program are provided at each of the three universities. However because of the direct revenue supporting the athletic program, the type of conference, and the athletic programs offered, the UNI houses more of its administrative and other functions in organizational units outside the athletic department.

The U of I and ISU have more administrative personnel than the UNI and are fairly similar with the U of I having 30.6 more administrative FTE positions than ISU. Differences between the U of I and ISU include:

- The U of I has 21.5 FTE positions assigned to facilities while ISU has 4.0 FTE positions.
- The U of I has 25.0 FTE positions for athletic training, strength and conditioning, and physical therapy while ISU has 18.8 FTE positions.
- The U of I has 5.0 FTE positions for video production while ISU has 1.0 FTE position.

UNI does not compete in the Bowl Championship Series in football and does not receive comparable revenue from its conference or from TV and radio contracts. As a result, the UNI assigns some administrative and other support staff to different enterprises. For example:

- No facilities maintenance staff is budgeted in Athletics; facilities personnel that maintain the athletic facilities are included in a Field House Enterprise operation or are provided by the university's facilities services department.
- Athletic training staff is included in the Athletic Training unit of the School of Health, Physical Education, & Leisure Services.
- Ticketing is operated by a central ticketing office called UNITix. This office provides ticketing for all operations that sell tickets for events and performances.

## **ALTERNATIVES**

Both ISU and the UNI filed proposals to reduce their need for general university support with the Board of Regents on September 16, 2010.

University support to ISU was approximately \$2.8 million annually through FY 2009 and was reduced to \$1.6 million in FY 2010. The plan calls for ISU to eliminate the remaining university support in FY 2011 by utilizing the student financial aid set-aside reimbursement in a manner similar to the U of I athletics program. The three Regents universities have "tuition set-aside

programs” that utilize a portion of tuition revenues to provide merit and need-based scholarships for students. Athletic programs make up an auxiliary enterprise that funds scholarships for athletes. In the past, when the ISU athletic department paid the tuition for a scholarship athlete, a portion of the payment went toward the tuition set-aside program for the general student population. With this plan, the set-aside portion will be used to pay tuition for athletes through the Student Financial Aid Office. The set-aside reimbursement is projected to produce approximately \$1.3 million for ISU athletics and the remaining reduction will be achieved with budget adjustments.

Officials at ISU report they have met the fundamental requirements of Title IX to provide equitable opportunities for men and women to participate in intercollegiate sports, noting that participation by each gender has been substantially proportionate to the school’s full-time undergraduate enrollment. The university indicated in its plan that the elimination of university support may make it more difficult to meet Title IX requirements. No specific estimates were provided as to if or when problems would arise.

The UNI’s plan calls for reduction of university support but not its elimination. The plan discusses the benefits of participating in athletics at the NCAA Division I level, ranging from recruitment of students, connecting with alumni, marketing the university, enhancing the academic experience, and supporting a number of majors (athletic training, physical education, leisure and human services, etc.). The proposal next describes the history of university support for intercollegiate athletics in more detail than discussed in this report. The conclusion reached by the UNI was that elimination of university support would terminate Division I athletics at the UNI and probably intercollegiate athletics at any level.

The UNI plan calls for university support to be reduced from the FY 2010 level of 38.3% of the athletic budget to 18.3% by the end of FY 2015, and athletics would receive 2.4% of the projected university general fund budget. It is assumed that beginning in FY 2011:

- Intercollegiate athletic expenses will increase annually by an average of 3.0%.
- Other intercollegiate athletic revenues will increase annually by an average of 3.0%.
- The university general fund budget will increase annually by 3.0%.

The university plans to accomplish the reduction by taking the following actions:

- Reclaim the student financial aid set-aside reimbursement in the same way as ISU and the U of I. This is projected to produce \$150,000 for the athletic budget in FY 2011.
- Add a “guarantee” football game with a Football Bowl Subdivision university (FBS, i.e., formerly called Division I-A) beginning in FY 2013. The UNI is a Football Championship Subdivision school (FCS, i.e., formerly called Division I-AA). The additional game is projected to generate \$450,000.
- Increase fundraising efforts for an additional \$75,000. The Panther Scholarship Club fund is expected to continue significant growth, currently 20.0% in FY 2011.

## **BUDGET IMPACT**

The changes proposed by ISU and the UNI do not have an effect on General Fund or other fund appropriations to the universities. The reductions in university support for athletics means the funds will be available for other uses by the universities.

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Chart 1A

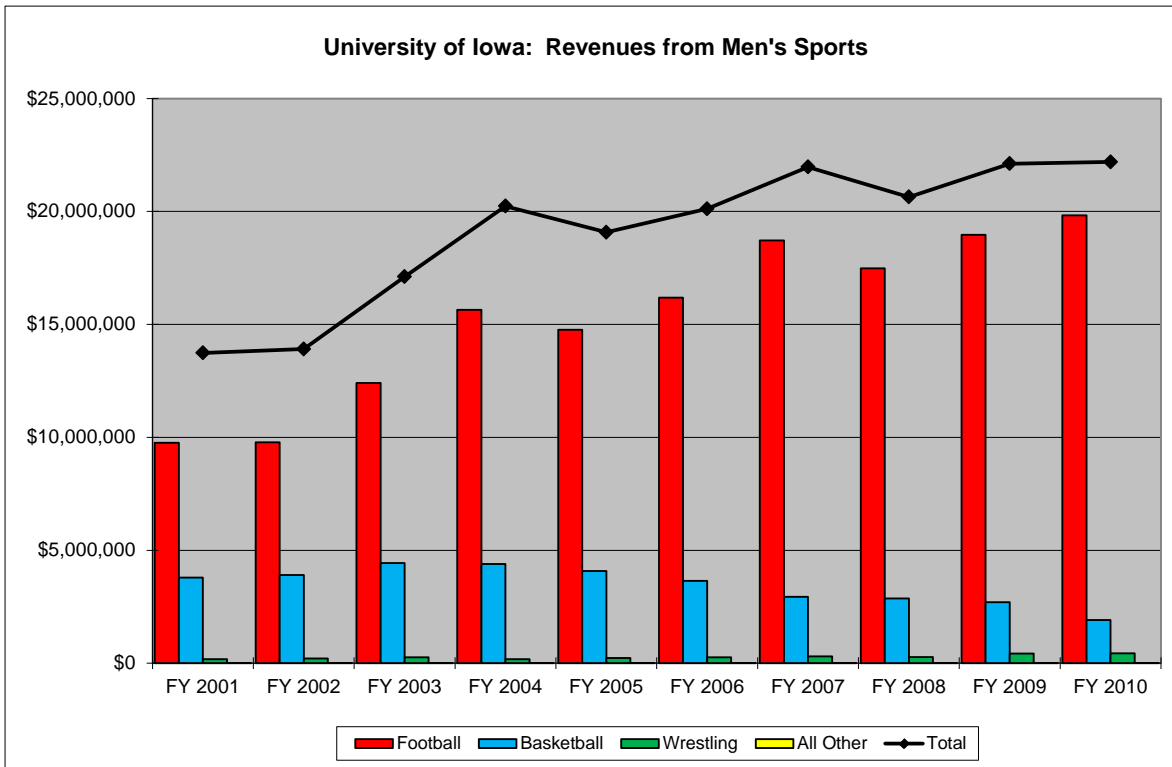


Chart 2A

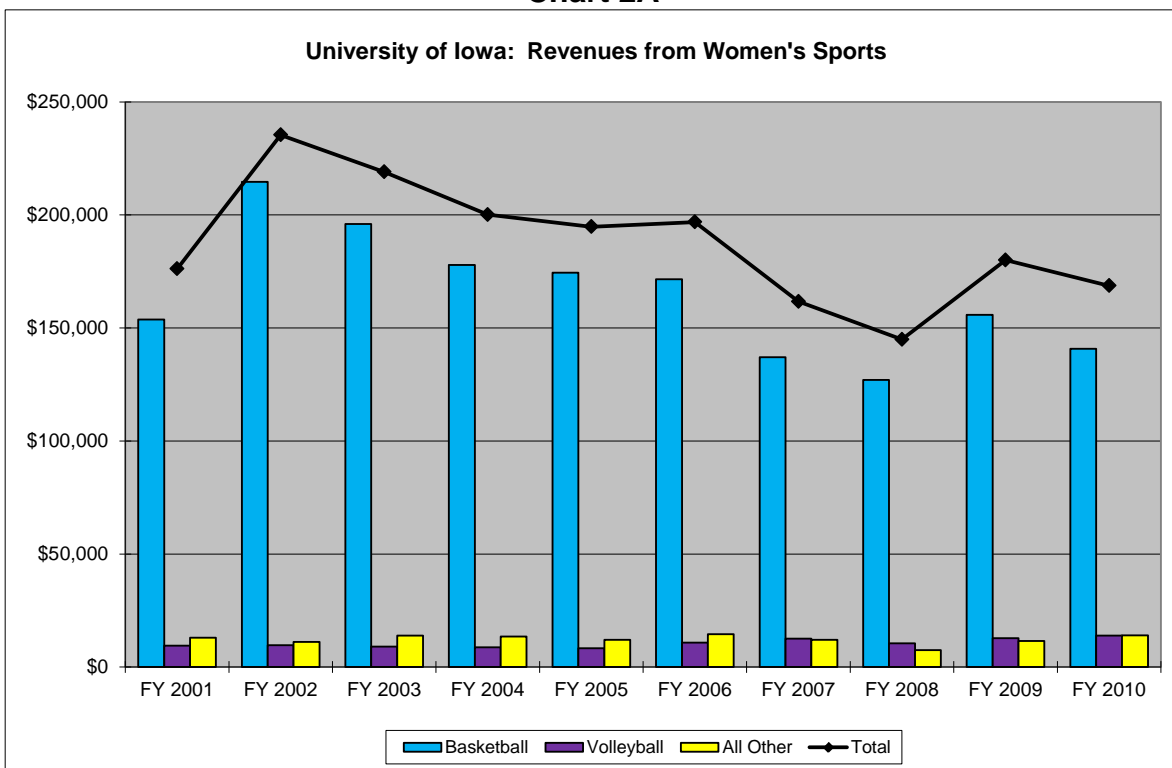


Chart 3A

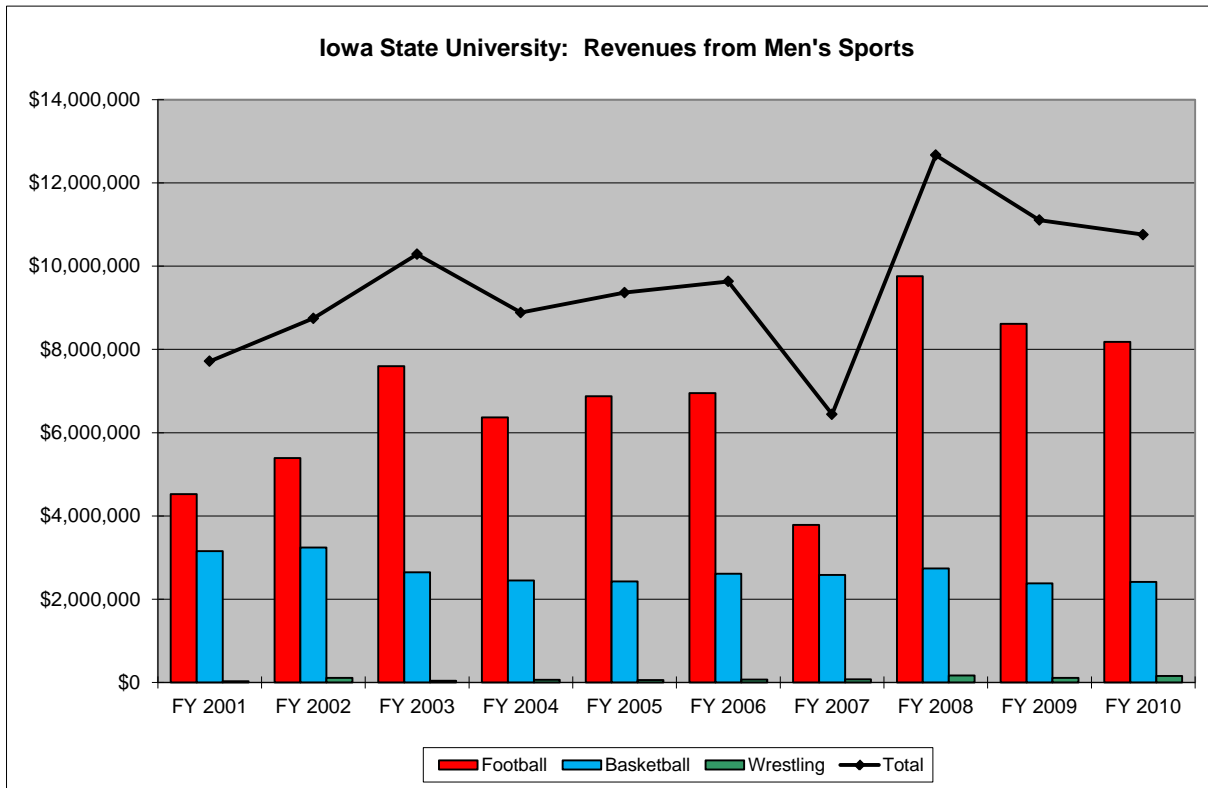


Chart 4A

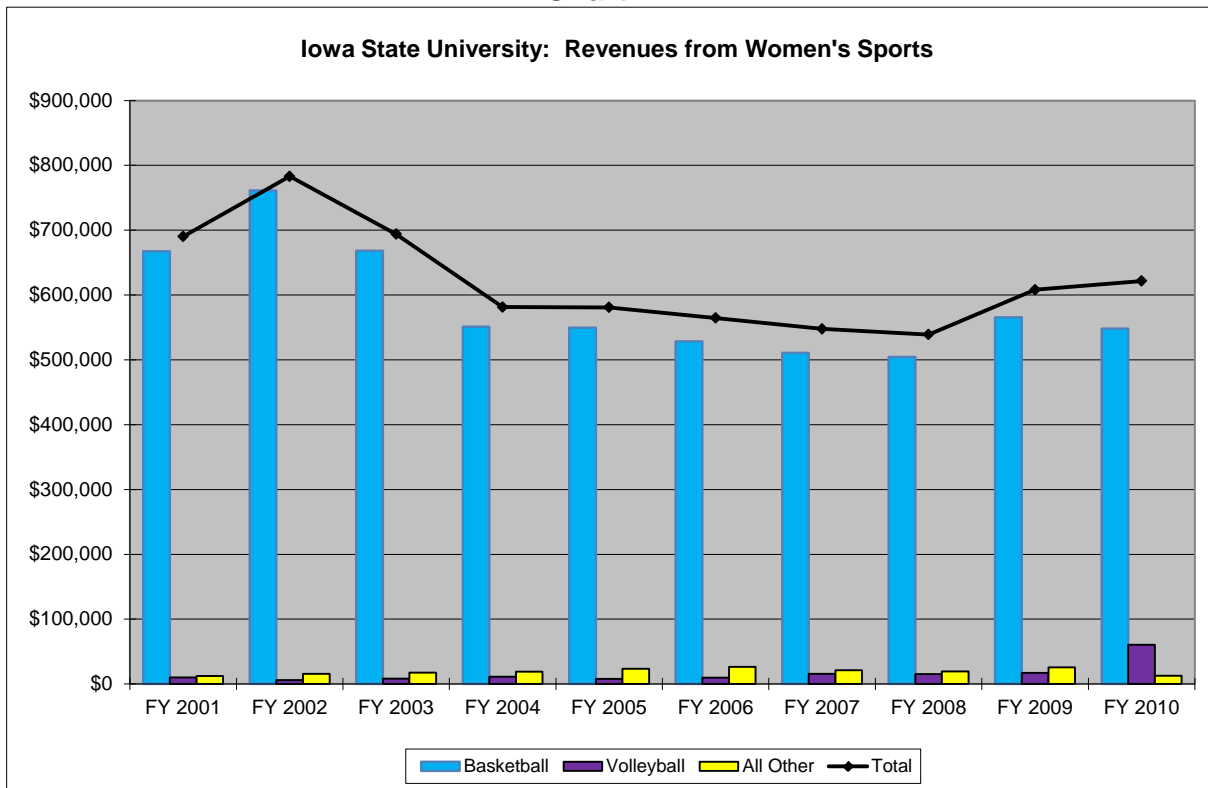


Chart 5A

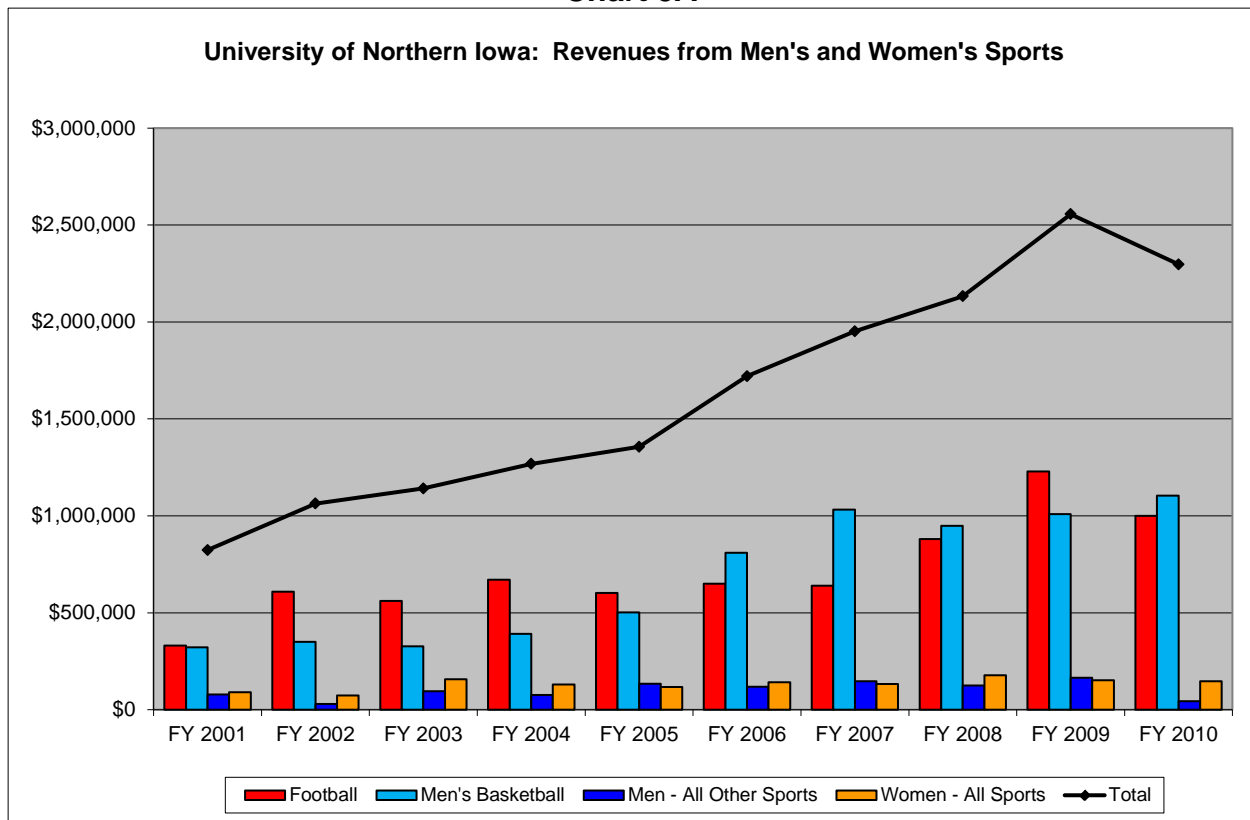




Chart 1B

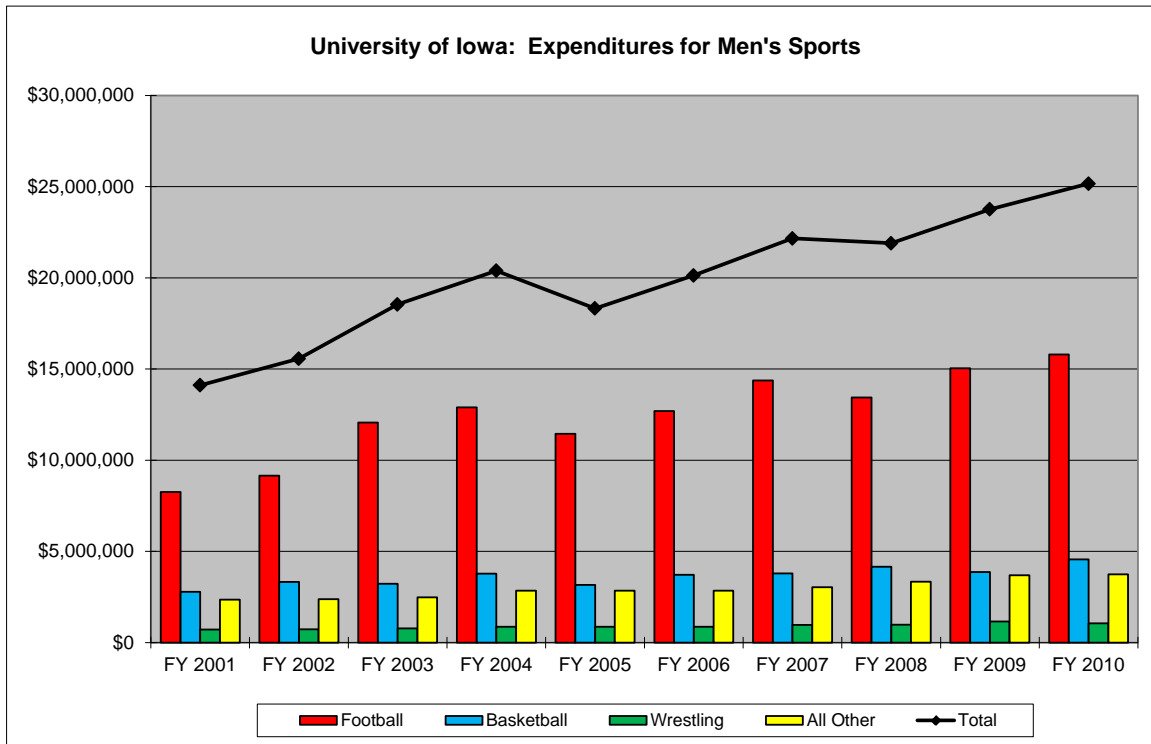
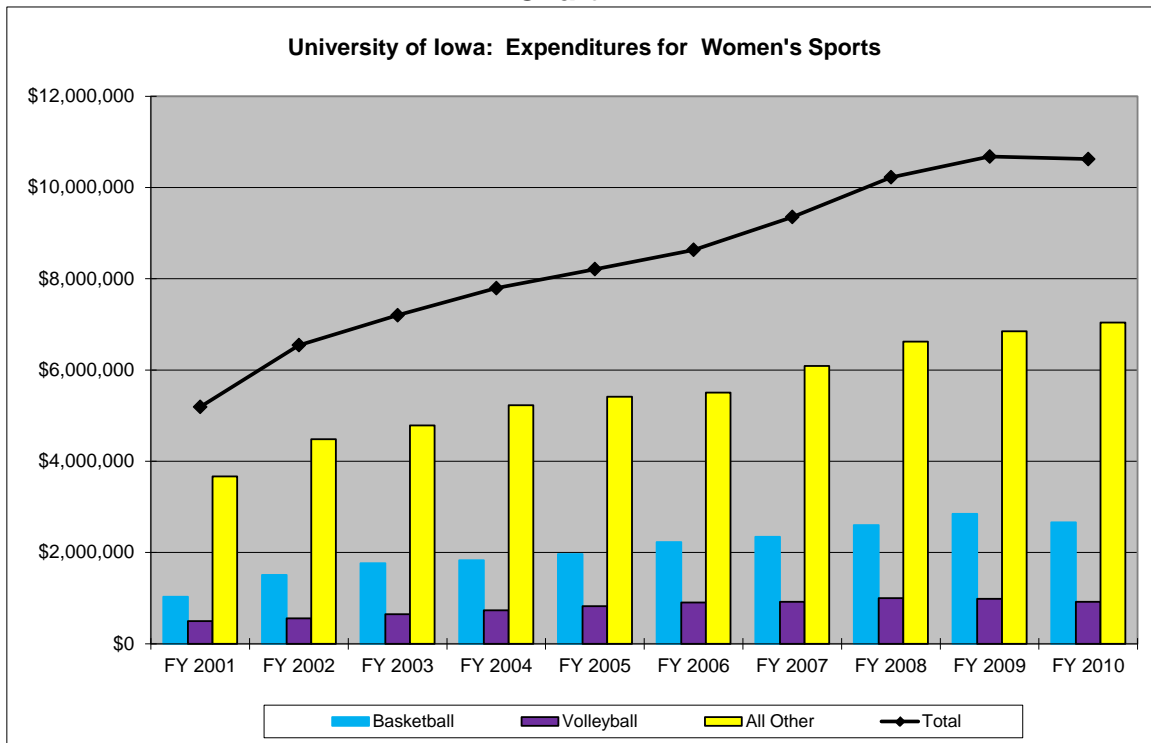
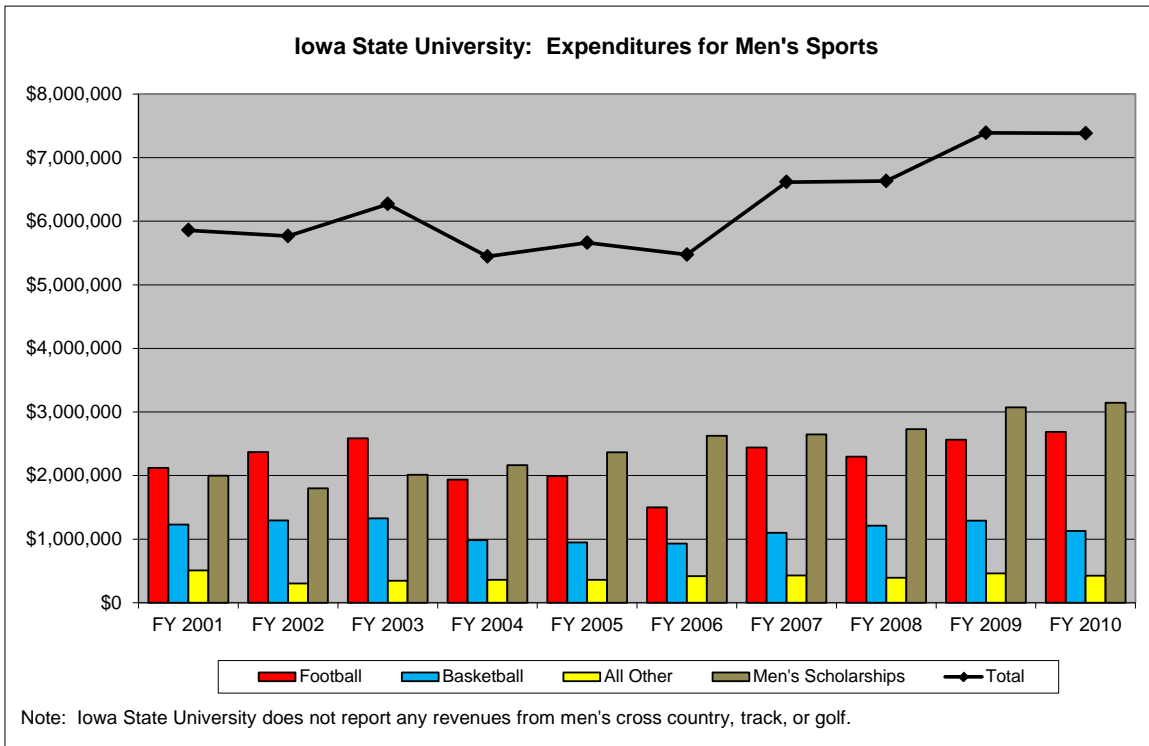


Chart 2B



**Chart 3B**



**Chart 4B**

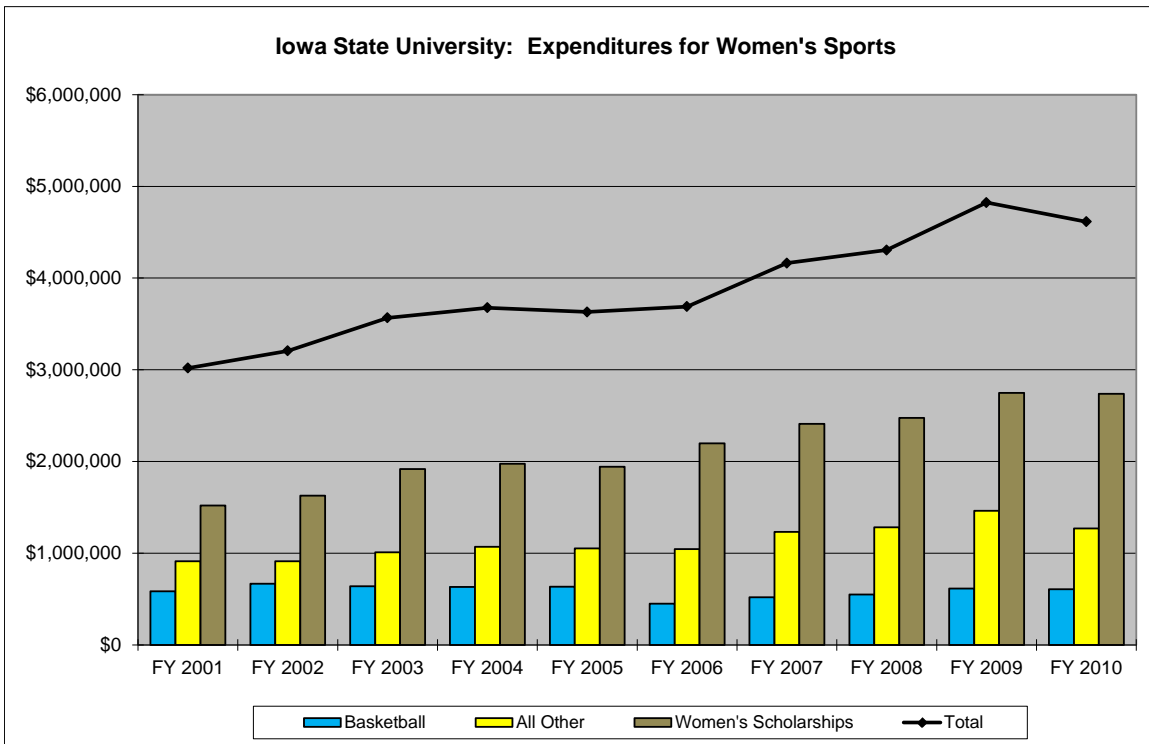


Chart 5B

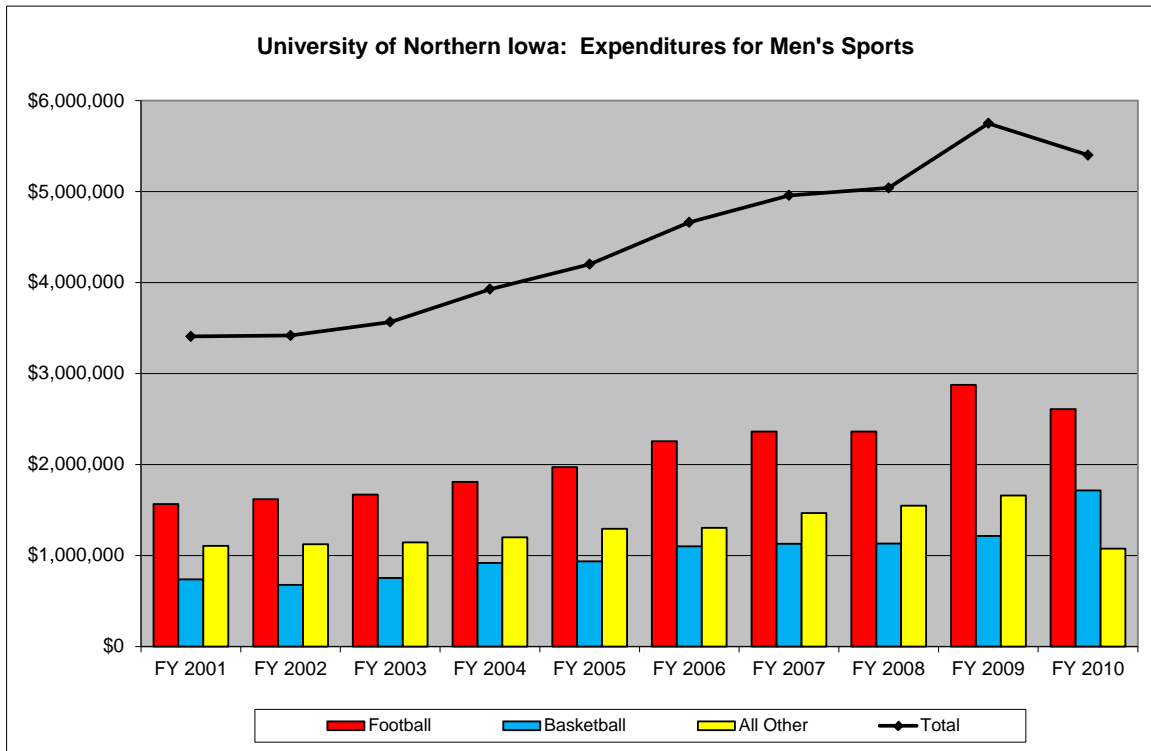


Chart 6B

