

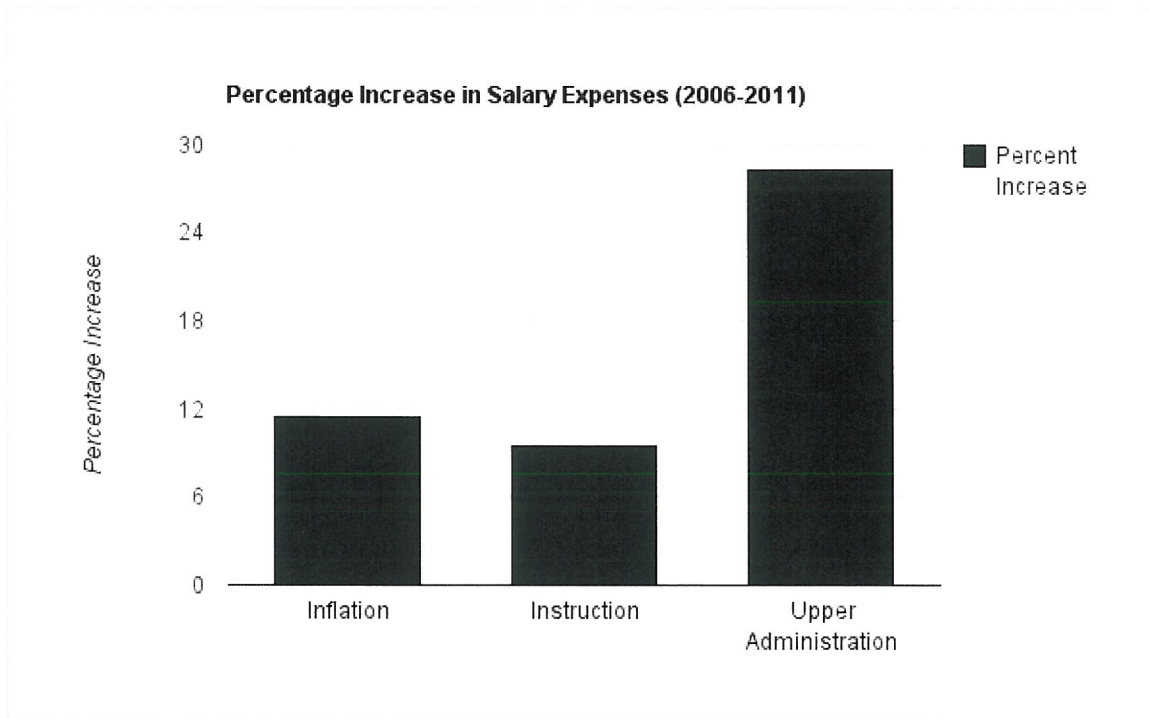
Financial Problems at UNI: Essential Charts

Prepared for University of Northern Iowa, United Faculty

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This report may be downloaded at <http://goo.gl/LIPmm>

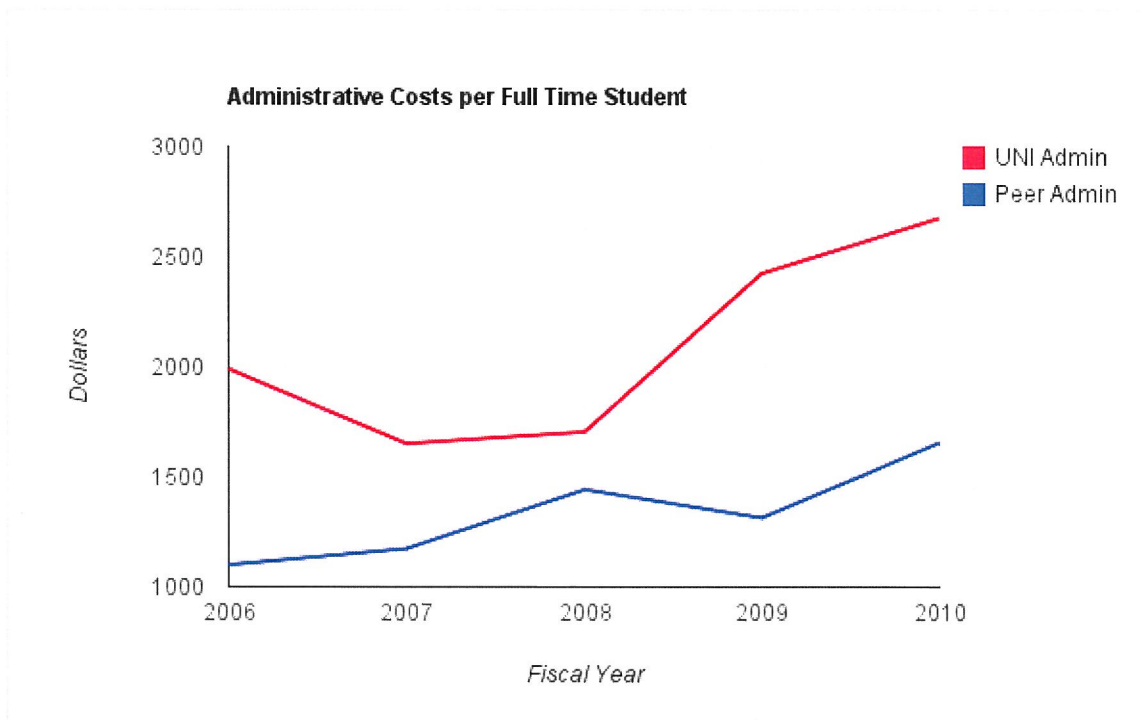
Chart 1: Percentage Increase in Salary Expenses for Upper Administration (President and Provost Offices) and Instruction Compared to 5-Year Inflation Rate



(Source: [UNI Comprehensive Annual Financial Report Supplement](#))

Chart 1 illustrates excessive spending on administration at UNI by comparing increases in upper administration salary expenses to instruction salary expenses over the last five years. Salary expenses within the president and provost offices rose significantly faster than the inflation rate while salary expenses for instruction lagged behind the inflation rate. Had upper administration salaries increased at the inflation rate over the period (11.6%), UNI could have paid the salaries of four additional Assistant Professors, or the salaries of the four Price Lab teachers who received termination letters, or kept the University Museum open. As you view this chart and the one that follows, remember that President Allen has not proposed any cuts to UNI administration.

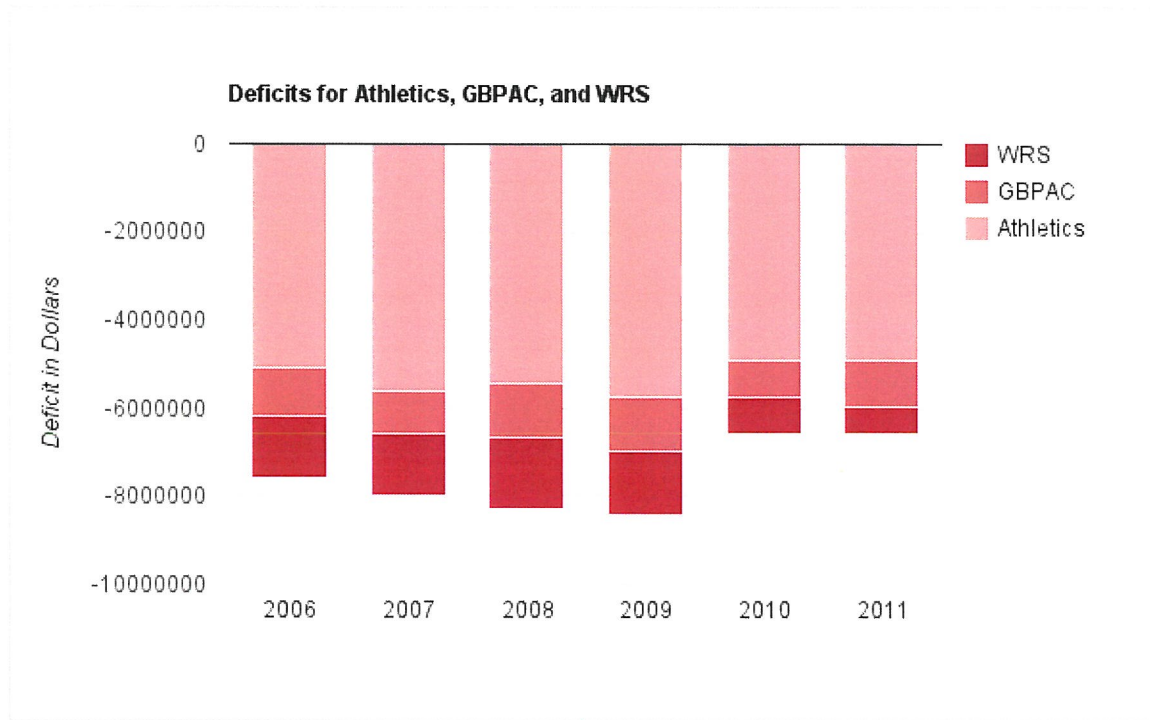
Chart 2: Administrative Expenses per Full Time Student Compared to Peer Institutions



(Source: National Center for Education Statistics. [IPEDS Data Feedback Report](#))

Chart 2 shows that the UNI administration (institutional support) costs more per full-time student than the administration at peer universities. For example, in fiscal year 2010, UNI administration cost \$1,018 more per full-time student than peer administrations. Under UNI's current leadership, administrative costs per full-time student have increased 34.5%. (From NCES: "[Institutional support] Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities.")

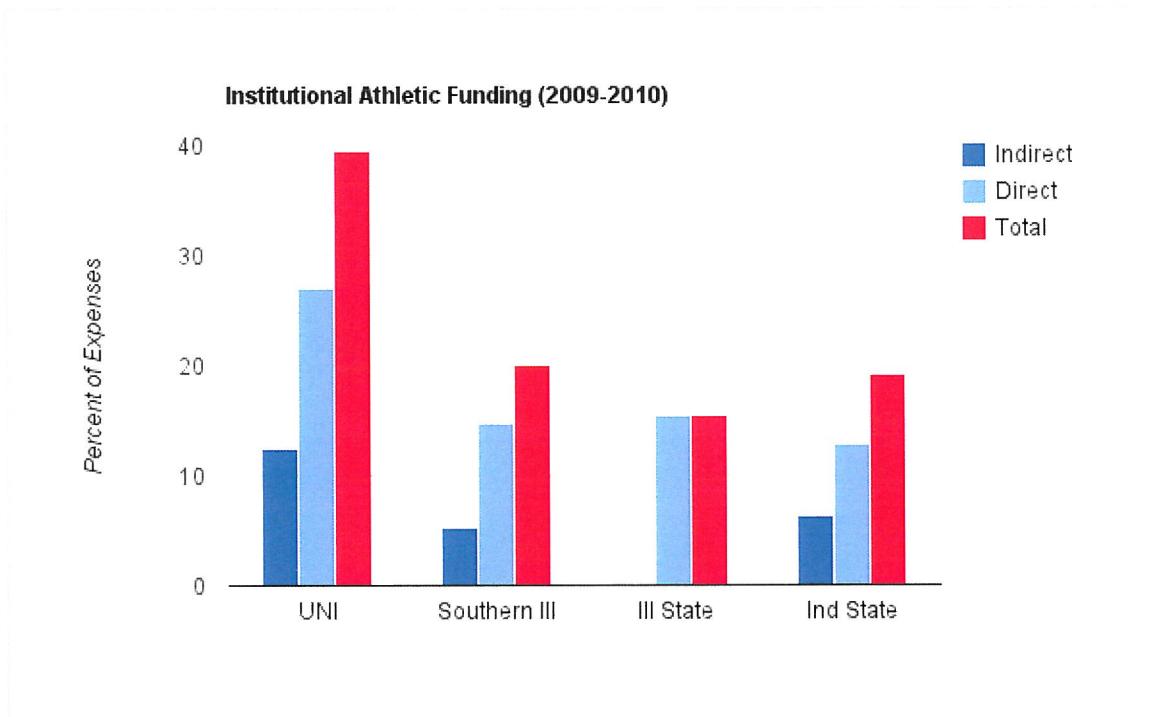
Chart 3: Total Deficits for Athletics, Gallagher Bluedorn Performing Arts Center (GBPAC), and Wellness and Recreation Services (WRS)



(Source: [UNI Comprehensive Annual Financial Report Supplement](#))

The deficits for athletics, Gallagher Bluedorn, and the wellness center totalled \$45.4 million from 2006-2011. To put that number in perspective, it is approximately 72% of the total tuition and fee revenue generated by UNI in 2011. The deficits decreased somewhat after 2009, mostly due to a reduction in the athletic deficit. Approximately 65% of that reduction was due to the elimination of men’s baseball; without eliminating a sport, athletics has been unable to achieve significant deficit reduction. The administration’s proposed cut to athletics of \$500,000 over three years amounts to only 1.4% of the athletic annual budget. Given that athletics can carry over deficits from year-to-year (\$735,820 in 2011), it’s not clear how a budget reduction can be enforced.

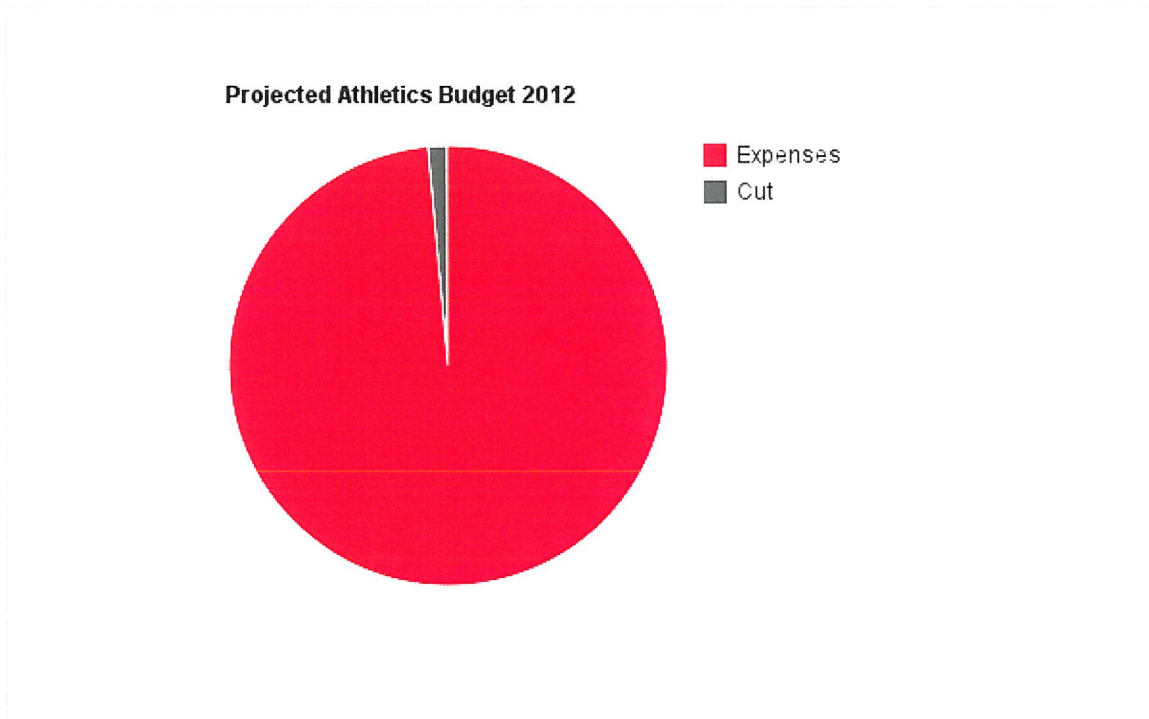
Chart 4: UNI Athletic Funding Compared to Peer Institutions (2009-2010)



(Source: USA Today. [College Athletics Finance Database](#))

This chart illustrates that the percentage of institutional funds paying for athletics is approximately double at UNI compared to several peer institutions. Even in absolute terms, UNI uses substantially more institutional resources than its peers. For example, UNI provided \$6.5 million in total institutional support to athletics, Southern Illinois provided \$4.5 million, Illinois State provided \$2.4 million, and Indiana State provided \$2 million. Direct institutional support includes the resources provided for the operation of athletics, including unrestricted net assets allocated to athletics. Indirect institutional support includes the value of facilities and services not charged to athletics (e.g., administrative costs, maintenance, utilities).

Chart 5: Projected Athletics Budget 2012



The administration repeatedly says that it is cutting the athletics budget at UNI in addition to academic programs. As shown by the dark cut-out in the pie chart above, the proposed cut is a token of the total budget. This chart was created by taking athletic expenses for 2011 (\$11,639,676) and subtracting the proposed cut for athletics in 2012 (\$166,667).