

MEMORANDUM

TO: Fort Wayne Senate

FROM: Cigdem Z. Gurgur, Chair  
Budgetary Affairs Subcommittee

DATE: March 23, 2018

SUBJ: Annual Report on Athletics Budget

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WHEREAS, On 17 October 2016, the Fort Wayne Senate amended the Senate Bylaws for the Budgetary Affairs Subcommittee (BAS) to include the charge to “Review and comment on the annual athletics budget”; and

WHEREAS, The Athletics budget has come under increasing scrutiny in recent years as a result of University’s enrollment declines and the resulting loss of revenues; and

BE IT RESOLVED That the Senate accept this report from BAS, which provides a comparative summary of FY 2017 and FY 2018 Athletics budget data.

**Budgetary Affairs Subcommittee Report on Athletics Budget**

All data referenced in this report was provided to the Budgetary Affairs Subcommittee by Walter Soptelean, Director of Budget and Planning.

Foremost collective data is included. More drilled-down data has been available at BAS.

## Revenues

From FY 2017 to FY 2018 there has been an overall decrease in the total revenue of approximately 2.4% (\$199,100). The decrease in revenue is not equally distributed across the different sources.

From the four different sources of revenue, three experienced a decrease and one an increase from FY 2017 to FY 2018 (Table 1). The source of revenue with the greatest percent decrease is the Athletic Scholarships with a total of 12.4% decrease (\$272,300).

The Athletic Operations as an allocation from the General Fund was the only revenue source that increased between the two fiscal years, 10.35%; \$263,030.

**Table 1. Summary of athletics budget revenues from FY 2017 to FY 2018**

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Change</b>
Student Athletics Fee Revenue, Designated Fees	\$1,914,351	\$1,825,228	\$(89,123)
General Fund Allocation, Athletic Operations	\$2,541,156	\$2,804,186	\$263,030
General Fund Allocation, Athletic Scholarships	\$2,188,500	\$1,916,200	\$(272,300)
All Other Income	\$1,614,329	\$1,513,622	\$(100,707)

## Expenditures

From FY 2017 budget to FY 2018 budget there is an overall decrease in the total expenditures of Athletics by approximately 1.68% (\$137,650). This decrease is not equally distributed across the department or its activities.

The below analysis and comparison of budget data is from total expenditures for each activity (e.g. Baseball Recruiting Total). Individual budget lines (e.g. Graduate Staff, Employee Benefits, Travel, etc.) were then analyzed to identify the major contributors to the total value changes for the top-5 ranked increasing and decreasing expenditures between FY 2017 and FY 2018.

Twenty budget line expenditure activities increased, accounting for a \$216,357 increase between the two fiscal years (Table 2). Conversely, 27 expenditure activities decreased, accounting for a \$354,007 decrease (Table 3).

Four activities had no change between budget years, all related to recruiting: Men’s Golf, Women’s Golf, Women’s Outdoor Track, and Women’s Soccer Recruiting. Additionally, Men’s and Women’s Tennis were removed as budget expenditures with discontinuation of those sports at the University.

Changes between FY 2017 and FY 2018 for Women’s Basketball, Athletic Department, and Mastodon Academic Performance were driven, in largest part, by increases in both Administrative S & W and Employee Benefits. Alternatively, increases in Men’s Soccer were in part driven by increases in Undergraduate Scholarships. Changes for Coed Indoor Track and Field was driven, in largest part, by decreases in Administrative S & W and Employee Benefits.

While there was a small decrease in Undergraduate Scholarships in Men’s Basketball, it does not explain the amount decrease between the two fiscal years. It appears that Coed Outdoor Track and Field decreases were driven by decreases in Undergraduate Scholarships.

**Table 2. Top-5 rank order list of summary athletics budget expenditures with increased values from FY 2017 to FY 2018.**

<b>Expenditure</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Change</b>	<b>Rank</b>
Women’s Basketball Total	\$754,510	\$823,322	\$68,812	1
Women’s Basketball Team Travel Total	\$163,116	\$201,216	\$38,100	2
Athletic Department Total	\$1,174,231	\$1,197,850	\$23,619	3
Men’s Soccer Total	\$400,478	\$421,484	\$21,006	4
Mastodon Academic Performance Total	\$181,967	\$198,383	\$16,416	5

**Table 3. Top-5 rank order list of summary athletics budget expenditures with decreased values from FY 2017 to FY 2018.**

<b>Expenditure</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Change</b>	<b>Rank</b>
Coed Indoor Track and Field Total	\$134,594	\$44,029	\$(90,565)	1
Softball Team Travel Total	\$138,844	\$99,500	\$(39,344)	2
Women’s Soccer Team Travel Total	\$92,364	\$58,348	\$(34,016)	3
Men’s Basketball Total	\$1,122,323	\$1,098,287	\$(24,036)	4
Coed Outdoor Track and Field Total	\$183,903	\$160,728	\$(23,175)	5

		<b>IPFW</b>	
		<b>Athletic Budget</b>	
		<b>FY 2018</b>	
<b>Revenue</b>			
	Student Athletics Fee Revenue	Designated Fees	(1,825,228)
	General Fund Allocation	Athletic Operations	(2,804,186)
	General Fund Allocation	Athletic Scholarships	(1,916,200)
	Other Income	All Other Income	(1,513,622)
	<b>Total Income from All Sources</b>		<b>(8,059,236)</b>
<b>Expenditures</b>			
	Athletic Department Total		1,197,850
	Athletic Marketing & Promotions Total		153,039
	Athletic Training Total		49,013
	Baseball Recruiting Total		5,730
	Baseball Team Travel Total		135,370
	Cheerleaders Total		27,900
	Coed Indoor Track And Field Total		44,029
	Coed Outdoor Track And Field Total		160,728
	Intercolleg. Women's Basketball Total		823,322
	Intercolleg. Women's Volleyball Total		427,957
	Intercollegiate Baseball Total		404,494
	Intercollegiate Basketball Total		1,098,287
	Intercollegiate Men's Volleyball Total		301,236
	Intercollegiate Soccer Total		421,484
	Intercollegiate Women's Cross Country Total		18,322
	Mastodon Academic Performance Total		198,383
	Men's Basketball Recruiting Total		56,050
	Men's Basketball Team Travel Total		293,572
	Men's Cross Country Recruiting Total		350
	Men's Cross Country Team Travel Total		19,761
	Mens Cross Country Total		62,548
	Men's Golf Recruiting Total		1,000
	Men's Golf Team Travel Total		53,052
	Men's Golf Total		118,733
	Men's Soccer Recruiting Total		6,400
	Men's Soccer Team Travel Total		67,488
	Men's Volleyball Recruiting Total		8,400
	Men's Volleyball Team Travel Total		65,934
	Pep Band Total		60,650
	Softball Recruiting Total		6,590
	Softball Team Travel Total		99,500
	Sports Information And Promotion Total		229,409
	Women's Basketball Recruiting Total		35,000
	Women's Basketball Team Travel Total		201,216
	Women's Cross Country Recruiting Total		1,620
	Women's Cross Country Team Travel Total		19,611
	Women's Golf Operations Total		114,894
	Women's Golf Recruiting Total		3,000
	Women's Golf Team Travel Total		46,936
	Women's Indoor Track Team Travel Total		23,310
	Women's Outdoor Track Recruiting Total		600
	Women's Outdoor Track Team Travel Total		41,646
	Women's Soccer Recruiting Total		11,000
	Women's Soccer Team Travel Total		58,348
	Women's Soccer Total		383,855
	Women's Softball Total		387,179
	Women's Volleyball Recruiting Total		10,000
	Women's Volleyball Team Travel Total		104,440
	<b>Grand Total of all Expenditures</b>		<b>8,059,236</b>
	<b>(Surplus) Deficit</b>		<b>0</b>

	<b>IPFW</b>	
	<b>Athletic Budget</b>	
	<b>FY 2017</b>	
<b>Revenue</b>		
Student Athletics Fee Revenue	Designated Fees	(1,914,351)
General Fund Allocation	Athletic Operations	(2,541,156)
General Fund Allocation	Athletic Scholarships	(2,188,500)
Other Income	All Other Income	(1,614,329)
<b>Total Income from All Sources</b>		<b>(8,258,336)</b>
<b>Expenditures</b>		
Athletic Department Total		1,174,231
Athletic Marketing & Promotions Total		150,390
Athletic Training Total		48,656
Baseball Recruiting Total		5,900
Baseball Team Travel Total		140,550
Cheerleaders Total		27,343
Coed Indoor Track And Field Total		134,594
Coed Outdoor Track And Field Total		183,903
Intercolleg. Women's Basketball Total		754,510
Intercolleg. Women's Volleybl. Total		429,637
Intercollegiate Baseball Total		408,093
Intercollegiate Basketball Total		1,122,323
Intercollegiate Men's Volleyball Total		288,663
Intercollegiate Soccer Total		400,478
Intercollegiate Women's Cross Country Total		16,283
Mastodon Academic Performance Total		181,967
Men's Basketball Recruiting Total		54,400
Men's Basketball Team Travel Total		281,064
Men's Cross Country Recruiting Total		600
Men's Cross Country Team Travel Total		16,614
Mens Cross Country Total		59,408
Men's Golf Recruiting Total		1,000
Men's Golf Team Travel Total		51,106
Men's Golf Total		127,674
Men's Soccer Recruiting Total		7,200
Men's Soccer Team Travel Total		72,764
Men's Tennis		10,000
Men's Volleyball Recruiting Total		13,800
Men's Volleyball Team Travel Total		76,970
Pep Band Total		83,483
Softball Recruiting Total		6,680
Softball Team Travel Total		138,844
Sports Information And Promotion Total		239,381
Women's Basketball Recruiting Total		34,850
Women's Basketball Team Travel Total		163,116
Women's Cross Country Recruiting Total		940
Women's Cross Country Team Travel Total		17,662
Women's Golf Operations Total		127,038
Women's Golf Recruiting Total		3,000
Women's Golf Team Travel Total		47,669
Women's Indoor Track Recruiting Total		660
Women's Indoor Track Team Travel Total		19,652
Women's Outdoor Track Recruiting Total		600
Women's Outdoor Track Team Travel Total		43,066
Women's Soccer Recruiting Total		11,000
Women's Soccer Team Travel Total		92,364
Women's Soccer Total		382,454
Women's Softball Total		394,893
Women's Tennis		20,000
Women's Volleyball Recruiting Total		11,300
Women's Volleyball Team Travel Total		118,112
<b>Grand Total of all Expenditures</b>		<b>8,196,886</b>
<b>(Surplus) Deficit</b>		<b>(61,450)</b>