

# The Financial Impact of Eliminating a NCAA Division I Men's Sport on the Athletic Budget: Is Title IX to Blame?

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The purpose of this study was to examine changes to the budgets of women's athletics, men's basketball, and football when an NCAA Division I intercollegiate men's team was eliminated. Stakeholder theory provided the theoretical framework for the study. Central to the research was the relationship between the elimination of men's teams and Title IX. Title IX of the Educational Amendments of 1972 is the landmark legislation passed to provide equal educational opportunities for women, including athletics. Eighty-five institutions were included in the study. Data were obtained from the Equity in Athletics Disclosure Act (EADA) for the four years before and after the elimination of a men's sport between 2007 and 2014, resulting in 15 years of budgetary data. Comparisons of budgets were conducted between the four years prior to when a men's sport had been cut and the four years after the sport had been eliminated. Analyses indicated that when a men's sport program had been eliminated, the budget resources of the eliminated program were reallocated primarily to the budgets of men's basketball and football rather than to the women's athletics budget. The argument of athletic administrators that decisions to cut programs were based on the need to comply with Title IX was not supported by the data and belied the prevailing view that men's sports were cut to fund women's sports to comply with Title IX.

*Keywords:* budgets, financial analysis, stakeholder theory, Title IX.

## Introduction

Title IX of the Educational Amendments of 1972 is the landmark legislation passed to provide equal educational opportunities for women in many areas, including athletics. The Office of Civil Rights (OCR) interprets Title IX compliance with respect to athletics in terms of three broad areas: 1) athletic financial assistance, 2) other program areas, and 3) accommodation of interests and abilities. Compliance with Title IX often requires colleges and universities to sponsor additional women's



athletic teams. Accordingly, the number of NCAA Division I women's athletic teams grew by 60% between 1990 and 2020, yet the number of NCAA Division I men's teams decreased during the same period (Dellenger & Forde, 2020; NCAA, 2021). Title IX is often blamed when cuts to men's sports are made (Staurowsky, 2016; Zimbalist, 2010).

Opponents of Title IX have historically held the law responsible for cuts to men's teams, arguing that it is financially impossible to operate men's "non-revenue generating" sports while funding women's sports (Marbella & Wells, 2013; Pennington, 2002). For example, Liberty University, Boston University, and Morrisville State College cut men's wrestling (Friday, 2013; Marvel, 2011; Roberts, 2011). Proponents of Title IX applaud the increase in women's intercollegiate athletic opportunities and blame men's revenue generating sports, basketball and football, for cuts to "non-revenue generating" sports (Marburger & Hogshead-Makar, 2003; Staurowsky et al., 2013; Zimmerman, 2014). Despite the controversy, no empirical study has examined how the budget is reallocated over multiple years when a sport is cut. Our study aims to offer an attempt at such an examination.

Stakeholder theory provides a framework for examining athletics administrators' budget decisions by focusing on the groups and individuals (i.e., stakeholders) who may affect or may be affected by an organization's actions (Friedman et al., 2004). According to Slack and Parent (2006), stakeholders can influence everything and everyone in a project or organization. Stakeholders within college and university athletic departments may include the NCAA, the OCR, university administration, boosters, alumni, coaches, athletes, spectators and perhaps in a university with shared governance, even faculty. The complexity of any decision, including one regarding athletic budgets, does not come without the scrutiny of the many stakeholders. However, the stakeholders with the most power and influence may have more impact on the decisions made by athletic administrators (Slack & Parent, 2006). Within the college landscape, men's football and basketball may be stakeholders with considerable influence since they often generate substantial revenue and public appeal. The OCR, which oversees compliance with Title IX, may also have significant influence on the decisions of athletic administrators.

This study was guided by stakeholder theory and utilized data obtained from the Equity in Athletics Disclosure Act (EADA) to examine the budget reallocation. The EADA is a federal law passed in 1994 and requires higher education institutions to disclose information about varsity teams, financial resources, and personnel (US Department of Education, 2020). Data are updated annually and are available to the public through the EADA database. Therefore, the purpose of this study was to examine changes to the budgets of women's athletics, men's basketball, and men's football when an NCAA Division I intercollegiate men's team was eliminated.

## Literature Review

### Title IX and Intercollegiate Athletics

The Education Amendments of 1972, including Title IX, was signed into law

by President Richard Nixon on June 23, 1972. According to the Office of Civil Rights, Title IX of the Education Amendments of 1972 reads: "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." (1979) It provides equal educational opportunities for women in educational settings. Advocates who campaigned for inclusion of Title IX in the Education Amendments Act aimed to end discrimination in educational employment, an area previously excluded in earlier antidiscrimination legislation (Lieberwitz et al., 2016). Although Title IX is most known for its impact on athletics, it also addresses employment discrimination, opportunities to pursue math and science, fair treatment for pregnant and parenting students, and protection of students from bullying and sexual harassment in educational settings. Although Title IX provided a legal foundation for the advancement of women's sports within educational institutions in 1972, a legal interpretation pertinent to athletics was not established until 1979.

In 1979, the OCR released an interpretation of Title IX to explain regulations specific to athletics. Title IX compliance with respect to athletics was defined by three broad areas: 1) athletic financial assistance, 2) other program areas, and 3) accommodation of interests and abilities. Compliance with the first area, athletic financial assistance, is achieved when the amount of athletic aid is substantially proportionate (within 1%) to the ratio of male and female athletes (OCR, 1979; Osborne, 2017). For example, if 40% of the athletic participants are women and 60% are men, then 40% of the athletic scholarship dollars are to be awarded to women and 60% to men. Osborne (2017) examined scholarship compliance of NCAA Division I and II institutions using EADA data. Results indicated that only 15% of institutions complied with this first area of Title IX.

The second section of the OCR Title IX policy interpretation, other program areas, states that "male and female athletes should receive equivalent treatment, benefits, and opportunities" (OCR, 1979). Compliance with the second section of the policy interpretation involves 11 program areas outlined by the OCR: equipment and supplies, games and practice times, travel and per diem, coaching, tutoring, athletic facilities, medical facilities, housing and dining facilities, publicity, recruitment, and support services. For example, a parent alleged that his daughter's school district does not provide an equivalent weight room to female athletes (Ojeda, 2006). This would be a Title IX violation under the second area of compliance if the allegation is accurate. In 2020, the NCAA received widespread attention when discrepancies in weight rooms and swag bags were reported between the men's and women's basketball national championship tournaments. As established in the Supreme Court case *NCAA v. Smith*, the NCAA is not required to comply with Title IX since it does not directly receive federal financial assistance, although its member institutions do (Townes, 2021).

The OCR developed a three-prong test to assess compliance with the third area of Title IX, accommodation of interests and abilities. In short, institutions are to ensure that the interests of female students are effectively accommodated by the

athletics programs that are provided. Educational institutions are required to meet one of the three prongs to comply with this third area. The three prongs include 1) substantial proportionality, 2) history and continuing practice, and 3) effective accommodations.

The first prong, substantial proportionality, is met when the proportion of athletic opportunities for men and women are “substantially proportionate” to the ratio of men and women undergraduates (OCR, 1979). In Title IX’s three-prong test, substantial proportionality is generally identified as the “safe harbor” for compliance and refers to the number of male and female athletes in relation to undergraduate enrollment figures (US Department of Education, 1996; Reynolds, 2003). Anderson and co-authors (2006) examined determinants of Title IX compliance and found that the presence of a football team limited the ability of those institutions to comply with the first prong.

It is not necessary to comply with the first prong of the three-prong test to comply with the third area of Title IX, however. Institutions may choose to comply with the third area by satisfying the second prong, demonstrating a “history and continuing practice of program expansion” (OCR, 1979). To comply with this prong, educational institutions must have a history of increasing opportunities for the underrepresented sex. “History” is generally specified as within the last three to five years (Green, 2022). It is evident that many educational institutions have complied with the second prong since there was a 545% increase in the percentage of women playing college sports since 1972 (Brooke-Marciniak & De Varona, 2016; Schwartz, 2014). Recently, some colleges and universities cut women’s athletic programs to navigate COVID-19 pandemic revenue shortfall (Hensley-Clancy, 2021). This opened them up to Title IX lawsuits because they could no longer demonstrate a history and continued practice of program expansion (Hensley-Clancy, 2021).

Finally, if an institution does not comply with the first two prongs, it must show that it has satisfied the third prong, namely, that women are “fully and effectively accommodated by the present program” (OCR, 1979). Several factors indicate whether female students are interested in expanding athletic programs or are satisfied with the present state of athletic programs. The OCR (1996) identified the following factors as relevant to the third prong: 1) requests by students that a sport be added, 2) requests for a club sport to become a school sponsored sport, 3) participation in an intramural and/or club sport, 4) interscholastic sport participation 5) interviews with members of the institution, and 6) questionnaires. Therefore, if an institution demonstrates that female students are not interested in an expanded athletic program, this constitutes evidence of compliance with the third prong.

### **Equity in Athletics Disclosure Act**

The Equity in Athletics Disclosure Act (EADA) is a resource that may assist in determining an institution’s Title IX compliance (Staurowsky, 2018). The EADA is a federal law passed in 1994 and requires higher education institutions to disclose information about varsity teams, financial resources, and personnel by October 15 in the form of an annual survey and annual report (US Department of Education, 2020).

If an institution does not complete the annual survey and annual report, participation in sports may be limited, suspended, or terminated by the Department of Education, and it may accrue a fine of up to \$57,317 (US Department of Education, 2019). The annual report, known as the Report on Athletic Program Participation Rates and Financial Support Data, must be published, and made readily available to the public. Frequently, such reports are published on their institution's website. The annual survey identifies the institution's name and undergraduate population, as well as several important figures including 1) athletic revenues by team, 2) athletic expenses by team, 3) athletic participation by team, 4) coaching salaries across all teams, and 5) athletic aid expenditures across all teams by sex.

Data are updated annually and are available to the public through the EADA database. Currently, this is the only database on intercollegiate athletic finances available to the public that provides longitudinal data. There are other databases (i.e., NCAA Institutional Performance Program, Winthrop Intelligence) that are not public, yet may assist athletic administrators to make informed decisions. The EADA Data Analysis Cutting Tool enables users to download custom data provided to the public on the EADA database. Data became available on the EADA database beginning in the 2003-04 academic year, the first year when higher education institutions reported the number of unduplicated athletes (Tatos, 2019).

There are multiple advantages to using the EADA database, as well as some limitations. First, all higher education institutions, including private schools, with intercollegiate athletic programs must complete the survey annually (Tato, 2019). This creates a significant volume of higher education institutions reporting. Secondly, the format of the data provides revenue and expenses for corresponding sports, something no other public database provides (Tatos, 2019). Lastly, EADA data have been broadly used in academic publications (Osborne, 2017; Staurowsky et al., 2013; Tatos, 2019). The most significant limitation of the EADA database is that there is no separation of earned revenues vs. allocated revenues (Tatos, 2019). Additionally, due to the nature and volume of reporting, there is evidence of gaps and typographical errors (Staurowsky, 2018; Wasley, 2005).

### **Growth and Decline of Division I Athletics Since 1990**

Division I of the NCAA consists of 358 member institutions, 32 conferences, and three subdivisions, including the Football Bowl Subdivision, Football Championship Division, and schools without football (Dellenger, 2022; NCAA, 2022). In the last 30 years, research has shown that the number of teams sponsored in some intercollegiate sports has declined while other sports have increased, with women's sports growing more quickly than men's sports (Sabo & Snyder, 2013). For example, in 1992 there were three Division I women's soccer teams in the Southeastern Conference (SEC), not enough to host an SEC tournament since the NCAA requires four teams. By 1997, all 14 SEC schools sponsored a women's soccer program and teams had to qualify for the SEC tournament. On the other hand, Dellenger and Forde (2020) reported that between 1990 and 2020, eight Division I men's sports including wrestling, swimming, gymnastics, and tennis were sponsored by fewer

schools despite an increase of 58 Division I member institutions. The growth of women's Division I sports between 1990 and 2020 is in stark contrast as the number of women's teams increased by 60% during this same time (NCAA, 2021).

Staurowsky (2016) and Zimbalist (2010) have pointed out that Title IX is often blamed when cuts to men's sports are made. However, this argument becomes difficult to sustain when it is pointed out that there was a net gain of nearly 1,000 men's programs across all three NCAA divisions between 1988 and 2010 (Strauss, 2012). Furthermore, the NCAA Sports Sponsorship and Participation Rates Report indicated consistent growth in the number of male athletes between 1981 and 2021 (NCAA, 2021). Finally, in the case of James Madison University, although Title IX was cited as the reason for cutting several sports teams, evidence revealed that larger institutional resources were nevertheless committed to football (Staurowsky et al., 2013). In the 1996 Clarification of Intercollegiate Athletics Policy Guidance: The Three-Part Test, the OCR acknowledged that there is nothing in Title IX requiring schools to eliminate men's teams and that when schools negotiate compliance agreements, solutions need not involve cutting sports (Reynolds, 2003). Specifically, the 1996 Clarification states:

OCR recognizes that the question of how to comply with Title IX and to provide equal athletic opportunities for all students is a significant challenge that many institutions face today, especially in the face of increasing budget constraints. It has been OCR's experience, however, that institutions committed to maintaining their men's program have been able to do so--and comply with Title IX--notwithstanding limited athletic budgets. In many cases, OCR and these institutions have worked together to find creative solutions that ensured equal opportunities in intercollegiate athletics. OCR is similarly prepared to join with other institutions in assisting them to address their own situations. (NCAA, 1996)

Despite the Clarification letter, many athletic departments have refused to constrain football and men's basketball budgets, facility improvements, and current and former coaches' salaries, choosing instead to cut other men's sports and to place the blame on Title IX (Women's Sport Foundation, 2019). For example, the average head coach was paid \$2.7 million and coach buyouts averaged nearly \$8 million in the Football Bowl Subdivision during the 2020-21 academic year (McMillen & Kirwan, 2021). Although the mission of the NCAA (2023, Mission and Priorities section) is to "cultivate an environment that", the reality is that intercollegiate athletics are big business worth billions of dollars (Lavigne, 2016).

### **The Arms Race in Intercollegiate Athletics**

The term "arms race" initially was used to describe the accumulation of nuclear weapons during the Cold War between the United States of America and the Soviet Union (Goff, 2014). In intercollegiate athletics, "arms race" is a term used metaphorically to describe the increased spending within an athletic department that is triggered by the increased spending of another educational institution (Orszag & Orszag, 2015). Similarly, Tsitsos and Nixon (2012) used the term "star wars" to refer

to rising head coaches' salaries in college sports, specifically, football and men's basketball. The "arms race" in intercollegiate athletics is most apparent in escalating coaches' salaries, new and renovated facilities, and distinctive amenities.

Coaches' salaries have continued to rise despite the economic recession in 2008 and COVID pandemic in 2020, particularly in men's basketball and football (Berkowitz & Schad, 2021; Hirko et al., 2013). College head coaches were the highest paid state employees in 40 states (McMillen & Kirwan, 2021). Hirko and co-authors (2013) found that salaries for football coaches increased between three to 10 times as much as faculty salaries after the economic recession of 2008. The average FBS head coach salary increased to \$2.7 million, or 1.1%, in 2020-21 despite the COVID pandemic (Berkowitz & Schad, 2021). In 2022, Georgia University's head football coach, Kirby Smart, signed a 10-year contract extension making him the highest paid college football coach in history, with a base salary and supplemental compensation starting at \$10.25 million in 2022 (Al-Khateeb, 2022).

In addition to record setting salaries for current coaches, over \$300 million have been paid to former coaches over the past four years (McMillen & Kirwan, 2021). This money is often referred to as "dead money" since it is owed to former coaches to buyout part or all their contracts (Lavigne & Schlabach, 2021). In 2020-21, Auburn led the way in "dead money" at \$31.2 million, followed by Nebraska (\$25.8 million), Texas (\$21.5 million), Ole Miss (\$20.4 million), and Kansas (\$20 million; Lavigne & Schlabach, 2021).

The "arms race" is also pervasive in construction and renovations of collegiate athletic facilities (Peterson & Judge, 2021). Spending on athletic facilities and equipment increased more than 200% from 2005 to 2020 for NCAA Division I schools with football (Peterson & Judge, 2021). How well a college athletic department can compete in the facility "arms race" often depends on how well it can obtain capital spending for large scale projects. Such projects frequently include elaborate amenities to attract the most talented recruits. For example, Clemson University's \$55 million football-only facility includes a slide, bowling lanes, a miniature golf course, a basketball court, a wiffle ball field, a fire pit, and other recreational amenities (Gaines, 2019). Athletic facility spending to improve the "athlete experience" remains an important part of enrollment management to attract the best players to a program (Peterson & Judge, 2021).

### **Financial Decisions in Intercollegiate Athletics**

Because college athletic finances have a significant impact on administrators and athletes alike, research has focused on how financial decisions are made (Mahony & Pastore, 1998; Mahony, et al., 2005). Stakeholder theory provides an approach to examine financial decisions of intercollegiate athletic administrators (Slack & Parent, 2006). From an organizational management perspective, centrality, formalization, and complexity have a significant impact on how decisions are determined (Slack & Parent, 2006). Freeman (1979) identified the following three measures of centrality: degree, betweenness, and closeness. Centrality metrics relate to the number of relationships within an athletic department, as well as to the way in which information

is disseminated. Thus, it is evident that centrality influences intercollegiate athletic department budget decisions.

A higher education department budget, including an athletic budget, is a highly formalized process requiring approval at many different levels. This process allows for influence from various stakeholders on the final decision (Slack & Parent, 2006). Slack and Parent (2006) noted that the complexity of any sport organization is evident in both horizontal and vertical forms. Horizontal differentiation is usually based on task differentiation and specialization. A Division I athletics department likely will have a lot of horizontal complexity with many compartmental units focusing on different functions (e.g., marketing, individual sports, strength training). The organizational structure of an athletic department may also have a lot of vertical complexity as evident in the number of individuals reporting to others in the “chain of command” (Slack & Parent, 2006).

College athletics departments may also be unique in their spatial complexity, both vertical and horizontal. The spatial complexity within college athletic departments requires attention to various stakeholders who may provide different viewpoints on athletic financial decisions, particularly those that may include adding or dropping a sport. These decisions have financial implications and may influence Title IX compliance.

Although Title IX does not require dollar-for-dollar spending, the financial disparity in funding and resources between men’s and women’s sports indicates that some sports may have more influence on decisions within an athletic department. Higher education institutions often struggle with securing funding and resources for women’s sports (Swanson & Smith, 2020). There is evidence that even some Division I men’s Olympic sports compete with men’s basketball and football for resources (Mahony et al, 2002; Mahony & Pastore, 1998; Weight & Cooper, 2011).

Numerous studies have shown that Power 5 institutions’ athletic leaders base many of their financial budget decisions on what they believe are the more popular sports, especially with regard to how they can generate revenue. (Mahony et al., 2002, 2005; Mahony & Pastore 1998; Weight & Cooper, 2011). Mahony and Pastore (1998) found that between 1973 and 1993, administrators at Division I institutions were more likely to allocate monies to revenue generating sports. Similarly, Mahony et al. (2002) found decisions at Division I institutions were more likely to be based on financial contribution. These decisions make it challenging for “Olympic” sports to compete with football and men’s basketball, as well as to attract fans, alumni donations, and sponsorships (Swanson & Smith, 2020). When financial decision-making evolves into a pattern of systemic discrimination, the reasons for the decisions are often portrayed by the administrators making the cuts in terms of financial exigency. As Weight and Cooper (2011) showed, athletic directors often justify their decision to cut a men’s program based on its financial shortcomings.

Coaches of these very same programs often believe that the main reason for the cuts was because of the role gender equity played in the decision. While this may be the result of a fundamental disconnect between administrators and coaches and the real basis for these decisions, such apparently systemic discrimination allows whatever perceived lack of fairness that played a role in the decision to be attributed to



concerns for gender equity (Weight & Cooper, 2011). Systemic discrimination may encourage using Title IX as a scapegoat rather than urging further investigation into the real reasons why finances have continued to grow. Member schools in the Power 5, which can often fully fund their sports programs, find themselves in a dilemma, since these programs may become less competitive when restricting financial aid and the number of players under scholarship to remain in compliance with Title IX.

According to the NCAA Division I Manual, member institutions must follow the bylaws when it comes to financial aid restraints (NCAA Manual, 2022). As Lawrence (2013) noted, the NCAA bylaws have been established to level the playing field by focusing on academics, recruiting, and eligibility. It does appear that there is much work to be done when it comes to financial equity. From an overall financial perspective, college athletics budgets have not been evenly distributed between male and female athletes (Lawrence, 2013; Swanson & Smith, 2020). For example, the average budget of an SEC men's basketball team was \$1.3 million in 2020 compared to \$890,000 for an SEC women's basketball team (US Department of Education, 2020).

Despite the fact that Title IX provided a financial boost for women's college sports, it was also used during the recent COVID-19 pandemic to revive men's programs (Lorin & Gardner, 2022). For example, one Power 5 university restored its men's track and cross-country programs after cuts to these programs resulted in women being overrepresented. As programs renew their focus on legal compliance and as enrollments tend towards increasing numbers of women, colleges and universities may face greater scrutiny of how they allocate resources to athletes and programs.

There is much debate about whether the current NCAA model allows Power 5 schools to remain compliant regarding Title IX and financial aid. Many football programs believe they are hindered in being allowed to award "only" 85 football scholarships (Staurowsky et al., 2013; Swanson & Smith, 2020). This, combined with the focus on men's basketball TV contracts and the money they can generate, increases the pressure placed on many athletic administrators to allocate resources to these programs. As such, it may be surmised the effort to achieve equity in athletics often reveals that only about a dozen schools remain in compliance annually.

## **Study Purpose**

In general, the current study aims to increase the understanding of what happens to the budget resources allocated to a men's NCAA Division I athletic team when that team is cut. Although reports specifying where institutions plan to reallocate funds when they make the decision to eliminate a men's team are scarce, athletic directors have identified budget constraints, Title IX, and declining interest as the main reasons why programs were cut (Friday, 2013; Marvel, 2011; Roberts, 2011). To date there have been no studies that have examined an eliminated sports' budget reallocation over several years, both before and after the sport was cut. Overall, there has been a decline in the average number of men's teams sponsored per institution across the Division I level since 1990, despite the increase of NCAA Division

I membership by 58 schools (Dellenger & Forde, 2020; NCAA 2021). However, the number of women's teams sponsored across the Division I level has increased more than 60% during the same period (NCAA, 2021). Critics have suggested that Title IX has caused men's sports to be cut due to the need to fund women's sports (Marbella & Wells, 2013; Pennington, 2002). Lastly, football and men's basketball, continue to dominate the college sport financial landscape in program budgets, facility improvements, and coaches' salaries. Specifically, the purpose of this study was to examine changes to the budgets of women's athletics, men's basketball, and football when an NCAA Division I intercollegiate men's team was eliminated. The following research questions were developed to guide the study:

RQ1: What is the difference between intercollegiate women's athletic budgets at institutions before and after a NCAA Division I intercollegiate men's program has been eliminated?

RQ2: What is the difference between intercollegiate men's basketball budgets at institutions before and after a NCAA Division I intercollegiate men's program has been eliminated?

RQ3: What is the difference between intercollegiate football budgets at institutions before and after a NCAA Division I intercollegiate men's program has been eliminated?

RQ4: Is there a difference in women's athletic budgets before and after a sport has been eliminated between institutions with NCAA Division I intercollegiate football and those without a football program?

## Research Methodology

### Data Collection

Data were obtained through personal communication with the NCAA and the EADA database. The NCAA partnered with the Inter-university Consortium for Political and Social Research at the University of Michigan to provide the expertise and infrastructure for sharing data in 2009 (Petr & Paskus, 2009). Additionally, the NCAA established a disclosure review committee consisting of database management experts, data sharing specialists, and NCAA research staff for several years after 2009 (Petr & Paskus, 2009). The disclosure review committee was responsible for reviewing NCAA data archives and providing recommendations for moving forward (Petr & Paskus, 2009).

The NCAA asks member institutions to self-report the sports they sponsor annually (Petr & Paskus, 2009). The NCAA's Director for Research of Data Management provided a list of member institutions that eliminated a Division I men's team between 2007 and 2014. There were 185 NCAA Division I intercollegiate men's teams cut across 101 higher education institutions during the time examined. If higher education institutions eliminated multiple sports in the same year or more than four years apart, they remained in the study ( $n = 21$ ). If higher education institutions eliminated multiple men's teams within a four-year period, they were removed from the study ( $n = 6$ ).

Budgetary data were obtained from the EADA database. Budget data included four years prior to the elimination of a men's team and four years after the elimination of the team (year cut plus next three years) resulting in eight years of budget data for each institution included in the study. The four years before and after rubric was based on the 4-year graduation plan, as well as, the lack of a fixed interval of time in which a higher education institution must add a women's sport under Title IX (U.S. Department of Education, 1996). Specific budgetary data obtained from the EADA website included the 1) Grand Total Expenses, 2) Total Men's Team Expenses, 3) Total Women's Team Expenses, 4) Not Allocated by Gender/Sport Expenses, 5) Football Men's Team Expenses, and 6) Basketball Men's Team Expenses. Higher education institutions with incomplete data were removed from the study (n=10). This resulted in 85 institutions being included in the study. Of these 85 institutions, 61 had a football program and 24 did not.

## **Variables**

Data obtained from the EADA website were used to create eight new variables: 1) Total Athletic Budget Before, 2) Total Athletic Budget After, 3) Percent of Women's Budget Before, 4) Percent of Women's Budget After, 5) Percent of Basketball Before, 6) Percent of Basketball After, 7) Percent of Football Before, and 8) Percent of Football After. Variable data corresponded to specific institutions in the study rather than institutions as a group.

A two-step process was used to create Total Athletic Budget Before and Total Athletic Budget After. First, the EADA item, Not Allocated by Gender/Sport Expenses, was subtracted from Grand Total Expenses. According to the User's Guide for the Equity in Athletics Disclosure Act Web-based Data Collection (US Department of Education, 2019, Expenses section), Not Allocated by Gender/Sport Expenses includes expenses such as "Expenses for varsity athletics staff not attributable to a particular sport, such as, athletic director, assistant athletic director, trainers, support staff" (p.68). Second, the mean value of the four years prior to a sport being eliminated was calculated resulting in the creation of Total Athletic Budget Before. Similarly, the mean value of the four years after a sport was eliminated, beginning the year it was eliminated, was calculated creating the variable Total Athletic Budget After.

To create variables 3-8, the mean values of the corresponding EADA items were calculated for the four years prior to a sport being eliminated and again for the four years after a sport was eliminated, beginning the year it was eliminated. Secondly, the percent of the mean value was determined as it related to the total athletic budget (before or after). For example, the mean value of the EADA item Total Women's Team Expenses of the four years prior to cutting a sport was used to complete the first step in creating Percent of Women's Budget Before. The second step in creating the Percent of Women's Budget Before variable was to calculate what percent it comprised of the Total Athletic Budget Before. This process resulted in the creation of the remaining variables.

## Data Analysis

Following data screening, the data were analyzed to generate descriptive data and examine research questions. Research questions 1-3 regarding differences in budgets before and after eliminating a NCAA Division I intercollegiate men's sport were examined using a paired two-sample t-test. A two-sample F-test for variance and a t-test, assuming equal variances, were used to analyze the difference in women's athletic budgets before and after a sport was eliminated between a higher education institution with NCAA Division I intercollegiate football and those without football.

## Results

Of the 85 schools included in the study, the mean value of the total athletic budget was \$11,368,700 and \$14,322,075, before and after a sport was cut respectively (Table 1). The school with the highest budget was Syracuse University with an average budget of \$64,634,063 for the four years after a sport was cut. The mean percent of the total budget allocated to women's sport before a sport was cut was 39.3% (before) and 39.8% (after). The school with the lowest percent of the total budget allocated to women's sports was Grambling State University with an average of 10% of the total athletic budget for the four years before a sport was cut. The mean percent of the total budget assigned to men's basketball was 15.9% before and 16.2% after a sport was eliminated. The mean percent of the total budget allocated to football before and after was 33% and 34.3%, respectively.

Table 1  
*Descriptive Statistics of Budget Variables*

Variable	Frequency n	Mean	SD	Min.	Max.
Total Athletic Budget Before	85	11.37 million	9,470,239	1.75 million	51.24 million
Total Athletic Budget After	85	14.32 million	12,644,627	2.43 million	64.63 million
Percent of Women's Budget Before	85	0.393	0.081	0.100	0.550
Percent of Women's Budget After	85	0.398	0.085	0.113	0.560
Percent of Basketball Before	85	0.159	0.060	0.06	0.391
Percent of Basketball After	85	0.162	0.062	0.061	0.383
Percent of Football Before	61	0.330	0.097	0.096	0.532
Percent of Football After	61	0.343	0.102	0.087	0.544

A paired sample t-test was conducted to examine RQ1: What is the difference between intercollegiate women's athletic budgets at institutions ( $n = 85$ ) before and after a NCAA Division I intercollegiate men's program had been eliminated? Results indicated no statistically significant difference in the percent of the total athletic budget allotted to women's athletics before ( $M = 0.393$ ;  $SD = 0.081$ ) and after ( $M = 0.398$ ;  $SD = 0.085$ ) an intercollegiate men's sport had been eliminated ( $t = -1.638$ ;  $p = .053$ ).

A paired sample t-test was conducted to examine RQ2 which compared men's basketball budgets at institutions ( $n = 85$ ) before and after a NCAA Division I intercollegiate men's program had been eliminated. There was a statistically significant difference in the percent of the total athletic budget allotted to men's basketball before ( $M = 0.159$ ;  $SD = 0.060$ ) and after ( $M = 0.162$ ;  $SD = 0.061$ ) an intercollegiate men's sport had been eliminated ( $t = -1.727$ ;  $p = .002$ ).

A paired sample t-test was conducted to examine RQ3: What is the difference between intercollegiate football budgets at institutions ( $n = 61$ ) before and after a NCAA Division I intercollegiate men's program had been eliminated? Results indicated a statistically significant difference in the percent of the total athletic budget allotted to football before ( $M = 0.330$ ;  $SD = 0.097$ ) and after ( $M = 0.343$ ;  $SD = 0.102$ ) an intercollegiate men's sport had been eliminated ( $t = -3.051$ ;  $p = .003$ ).

To examine RQ4, two analyses were conducted: a two-sample F-test for variance and a t-test assuming equal variances (Table 2). A two-sample F-test for variance confirmed equal variances for schools with and without football ( $F = 0.654$ ;  $p = .13$ ). A t-test assuming equal variances indicated no statistically significant difference in the percent of the total athletic budget allotted to women's athletics for schools with football ( $M = -0.003$ ;  $SD = 0.032$ ) and schools without football ( $M = -0.009$ ;  $SD = 0.026$ ) when an intercollegiate men's sport had been eliminated ( $t = -1.674$ ;  $p = .251$ ).

Table 2  
*T-test Results*

	With Football	Without Football
Mean	-0.0034	-0.0089
Variance	0.001	0.001
Observation	61	24
df	83	
t-stat	-1.6743	
p value	0.251	

## Discussion

This study examined changes to the budgets of women's athletics, men's basketball, and football when an NCAA Division I intercollegiate men's team was eliminated. Results indicated a statistically significant increase in men's basketball budgets ( $t = -1.727$ ;  $p = .002$ ) and football ( $t = -3.051$ ;  $p = .003$ ) budgets after a men's program had been cut whereas an increase in women's athletic budget was not statistically significant ( $t = -1.638$ ;  $p = .053$ ). Data for the study were obtained from the NCAA and the EADA. Limitations to the study include gaps and typographical errors in EADA data, as well as the potential for self-reporting response bias. This study enhances existing literature on Title IX, applications of stakeholder theory, and intercollegiate athletic finances. Future studies could examine the extent of men's basketball and football on intercollegiate financial decisions from an organizational structure or qualitative approach.

Cutting a sports program is one way in which athletic administrators have traditionally responded to a financial crisis. More recently, the challenge for athletic administrators when navigating the financial fallout resulting from the coronavirus pandemic has brought Title IX back into the headlines as numerous Division I institutions reduced the number of sports programs (Anderson, 2020; Bohnenkamp, 2020). Although the coronavirus pandemic caused budget shortfalls, athletic administrators have long combated rising expenses in various ways to position themselves to make money from men's basketball and football, while adding women's sports. For example, several schools in the SEC are among the most recent to allow alcohol sales at football stadiums (Costa, 2019). When a men's sports team is cut and announced in a public forum, it is not in the best interest of the athletic director to admit that the budget resources would be reallocated to men's basketball, football, or capital projects associated with men's basketball or football. Rather, it would seem to be more advantageous, for a variety of reasons, to acknowledge the fact that women's sports ought not to be cut and, in fact, must be increased to remain compliant with Title IX. This may be accurate, but it is also potentially misleading. When the blame is placed on Title IX, it "pits the victims against the victims" or men's sports, other than football and basketball, against women's sports, all of which are underfunded when compared to men's basketball and football (Women's Sports Foundation, 2019).

Recruiting top-tier athletes is a key concern for NCAA Division I institutions who seek to maximize revenue in men's basketball and football. Many institutions have created lavish facilities that include entertainment amenities such as video game systems, volleyball courts, laser tag, mini golf, movie theater, and bowling lanes. These amenities come with a large price tag and are used to entice talented high school athletes (Hobson & Rich, 2015; Huml et al., 2019). Lapino (2018) suggests imposing a moratorium on capital projects as part of a comprehensive approach for athletic departments to respond to a financial crisis. However, the results of this study indicate that the "arms race" in collegiate athletics beyond capital projects may be in part responsible for men's sports programs being cut.

College athletics have been a big part of higher education since it first appeared in 1852. In 1972, Title IX was implemented in schools receiving federal financial aid and was an embedded part of any university's educational ventures. There has been much research on college athletics and on how revenues, alumni donations, sales of school merchandise, support of state legislatures, and quality of student applications might be correlated with the success of an institution's football and men's basketball teams (Humphreys & Mondello, 2007; Smart & Wolfe, 2000; Wells et al., 2005). Increased visibility, goodwill, and prestige are often associated with a winning athletic team. Concern about the rise of commercialism in college athletics has long been reported, beginning with the 1929 Carnegie Report on College Athletics (Meyer & Zimbalist, 2017). Evidence indicates that the culture in college athletics is more akin to a form of big business, rather than to an educational venture reflective of cultural ideologies rooted in neoliberalism (Beyers & Hannah, 2000). With the long history of rivalry between athletics and academics, it may be that the philosophy of Title IX remains the larger issue in the competing interests between college athletics and academics.

On the 50<sup>th</sup> anniversary of Title IX, the results of this study reflect much of the discourse that has taken place concerning its impact on gender equity. Much of the criticism that Title IX has received for its apparent impact on decision makers being forced to cut men's programs to restore financial equity in school budgets was not supported in the data. In the current era of highly paid "celebrity" coaches (often in football and men's basketball), the traditional chain of command when it comes to any decision may not come from the traditional "top down" format. One might reasonably surmise that it is stakeholders with the most power and influence who play a big role on what type of decision is made when it comes to athletics department budgets. The data show that the stakeholders with power and influence exert considerable influence when it comes to decisions on program cuts and where the resources are distributed before and after these decisions. Analyses focusing on the men's basketball budgets and football budgets revealed these budgets continued to increase overall, with a significant number of institutions experiencing a gain after a men's program had been cut. However, women's athletic budgets did not see a significant increase when a men's program was eliminated. The argument of coaches and athletic directors that decisions to cut programs are based on the need to comply with Title IX was not supported in the data, whether these athletic programs have football teams or not. Likewise, arguments that it was Title IX that forced athletic departments to cut men's teams and scholarship opportunities were not supported by the data.

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