

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
AUGUST 12-13, 2004**

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>IDAHO STATE UNIVERSITY</b> Rendezvous Center Bonds	Motions to approve
<b>2</b>	<b>UNIVERSITY OF IDAHO</b> Water Center Rent/Lease Costs	Information Item
<b>3</b>	<b>UNIVERSITY OF IDAHO</b> Athletic Fund Raising Report	Information Item
<b>4</b>	<b>LEWIS-CLARK STATE COLLEGE</b> Land Purchase	Motion to approve
<b>5</b>	<b>ACCEPTANCE OF FY2005 INTERCOLLEGIATE ATHLETIC REPORTS</b>	Motion to approve
<b>6</b>	<b>FY05 SUPPLEMENTAL APPROPRIATION REQUESTS</b> College and Universities FY05 Occupancy Costs	Motion to approve
	Idaho Division of Vocational Rehabilitation (2)	Motions to approve
<b>7</b>	<b>APPROVAL OF FY06 MAINTENANCE OF CURRENT OPERATIONS BUDGET</b>	Motion to approve

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>FY06 ENHANCEMENT BUDGET REQUESTS</b>		
	College and Universities-Building Occupancy Costs	Motion to approve
	College and Universities-Enrollment Workload Prior Year Funding (IOU)	Motion to approve
	College and Universities-Funding Equity	Motion to approve
<b>8</b>	Office of the State Board of Education-New Position, Shift Funds	Motion to approve
	Idaho School for the Deaf and the Blind	Motion to approve
	Professional Technical Education	Motion to approve
	Professional Technical Education-Career Information Systems	Motion to approve
	Family Practice Residencies	Motion to approve
<b>9</b>	<b>FY06 CAPITAL BUDGET REQUESTS</b>	Information Item
<b>10</b>	<b>POSITION AUTHORIZATION POLICY</b>	Information Item
<b>11</b>	<b>AUDIT COMMITTEE BYLAWS – SECOND READING</b>	Motion to approve
<b>12</b>	<b>IDAHO STATE UNIVERSITY</b> Purchase of Property	Motion to approve
<b>13</b>	<b>BOISE STATE UNIVERSITY</b> Contract for Services	Motion to approve

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO STATE UNIVERSITY**

**REFERENCE**

September 9, 2001	Approval to proceed with the Rendezvous Center Project
July 12, 2004	Authorization to Increase Rendezvous Center Project Budget

**SUBJECT**

Idaho State University (the "University") requests authorization to issue general revenue bonds (the "2004 Bonds") to finance additional project costs on the construction of the Rendezvous Center in Pocatello (the "Supplemental Rendezvous Project"). The exact amount of the 2004 Bonds will be available at the Board meeting.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.F.1.

**BACKGROUND**

At the Board conference call on July 12, 2004, the Board authorized the University to increase the Project Budget for the Rendezvous Center from \$38,810,000 to \$43,510,000, and to proceed with the Supplemental Rendezvous Project.

**DISCUSSION**

Documents relating to the issuance and sale of the 2004 Bonds are being prepared by bond counsel and by the University's underwriter. The University expects to obtain an "A" category rating on the 2004 Bonds from Standard and Poor's Public Finance Ratings and Moody's Investors Service, and, depending on interest rates and bond insurance costs, the University may find it more advantageous to purchase bond insurance to result in a rating of "AAA/Aaa" on the 2004 Bonds.

The 2004 Bonds would be issued as Additional Bonds under the Board's Resolution adopted September 17, 1992 (the "Original Resolution"), as previously amended and supplemented, and under the Supplemental Resolution authorizing issuance of the 2004 Bonds (the "Supplemental Resolution"). The 2004 Bonds would be issued on a parity with all other bonds issued under the Original Resolution, secured by the pledge of the University's Pledged Revenues consist of the University's student facilities fee/facilities, the Matriculation Fee, Revenues of the Housing System, and certain investment income.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**INSTITUTION / AGENCY AGENDA**  
**IDAHO STATE UNIVERSITY-continued**

The University has consolidated all previous amendments to the Original Resolution into a Restatement of the Original Resolution (the "Restatement"). This enables the University to have a single governing document for its bonds and simplifies its communications with rating agencies and other bond market participants.

Bond pricing will occur during the day of August 12, 2004, and be finalized by approximately 1:00 p.m. Accordingly, the University requests consideration of this Agenda item after 2:00 p.m. on August 12, 2004.

**STAFF COMMENTS AND RECOMMENDATIONS**

The Board has previously given Idaho State University permission to increase the project budget. Action today provides authorization to issue general revenue bonds at the interest rates and amounts presented at the meeting. Staff recommends approval of the request.

**BOARD ACTION**

A Motion to approve the Supplemental Resolution, as follows:

A SUPPLEMENTAL RESOLUTION authorizing the issuance and sale of \$\_\_\_\_\_ of General Revenue Bonds, Series 2004, of the Board of Trustees of Idaho State University; making certain findings required by Section 33-3805, Idaho Code, and by the Resolution for the issuance of additional bonds; setting forth the issue date, interest rates, maturity dates, maturity amounts and redemption amounts of the Series 2004 Bonds; authorizing the execution and delivery of a bond purchase agreement; and providing for other matters relating to the Series 2004 Bonds.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_ No \_\_\_

AND,

A motion to approve Restatement to incorporate the Original Resolution and all supplemental resolutions into a single document for ease of reference.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_ No \_\_\_

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education  
**GOVERNING POLICIES AND PROCEDURES**  
SECTION: V. FINANCIAL AFFAIRS  
Subsection F: Bonds and Other Indebtedness

April, 2002

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**F. Bonds and Other Indebtedness**

1. General Powers

The University of Idaho, Idaho State University, Lewis-Clark State College, and Boise State University may, by a majority vote of all the members of the Board, borrow money with or without the issuance of bonds pursuant to Chapter 38, Title 33, Idaho Code. The Board must act by formal resolution. Such indebtedness is not an obligation of the state of Idaho but is an obligation solely of the respective institutions and the respective board of trustees. Any indebtedness is to be used to acquire a project, facility, or other asset that may be required by or be convenient for the purposes of the institution. Student fees, rentals, charges for the use of the projected facility, or other revenue may be pledged or otherwise encumbered to pay the indebtedness. Refunding bonds also may be issued.

Eastern Idaho Technical College is not authorized to borrow money under Chapter 38, Title 33, Idaho Code.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**UNIVERSITY OF IDAHO**

**REFERENCE**

This item was discussed at the following Board Meeting dates:

June 17-18, 2004  
April 22-23, 2004  
March 11-12, 2004  
February 18, 2003  
January 20-21, 2003  
December 17, 2002  
December 11-12, 2002  
June 27, 2002  
January 21-22, 2002  
June 21, 2001  
January 24-25, 2000

**SUBJECT**

Follow up to the Idaho Water Center progress report and the FY05 Operating Budget discussions at the June 2004 Board meeting.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.K.

**BACKGROUND**

At the June 2004 Board meeting, the University of Idaho presented a progress report on the Idaho Water Center (IWC) facility. The business plan for the facility depicted "internal reallocations" as a source of funding for both ongoing and one-time commitments for the facility. Discussion by Board members regarding the IWC presentation, as well as discussion of the University's FY05 Operating Budget, included questions by Board members regarding the financial impacts of University Place on the University's programs and services.

The IWC building in downtown Boise, in which the University of Idaho is a master tenant, is nearing completion of its initial stage of construction in August 2004. The Idaho State Building Authority (ISBA) sold bonds for the project's development in January 2003 and is the project Owner. Three primary public agencies will occupy space in the facility, including the University of Idaho, the Idaho Department of Water Resources, and the United States Department of Agriculture (USDA), Forest Service Rocky Mountain Research Station. The State Board of Education/Regents has reviewed the project and incremental, related transactions on several past occasions, noted above.

**DISCUSSION**

This report is submitted in response to the Board's inquiries in June 2004 regarding the financial impacts of University Place.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**UNIVERSITY OF IDAHO - continued**

**IMPACT**

It is not possible to identify a set of specific program actions and budget reductions that can be attributed to the financial impact of University Place. UI has balanced the FY05 budget with one-time holdbacks in our operating budgets. These holdbacks generate sufficient savings to cover not only the financial impacts of University Place but also the financial impacts associated with the university's efforts to internally reallocate funding for Maintenance of Current Operations (MCO) costs.

As was noted in the June Board meeting materials and discussion, the FY05 funding level for the Idaho Water Center assumes a mid-year occupancy and thus represents approximately half of the funding needed to operate the facility for a full year. Further, the estimate of resources needed to annualize the operating costs assumes that State funding for occupancy costs will be appropriated. In addition, an assumption has been made that all UI programs in Boise will be consolidated into the facility, which allows a reallocation of lease funds to be incorporated into the IWC budget.

Comprehensive financial planning for the overall impact of University Place is also taking into consideration the opportunity cost of the loss of allocations from the UI Foundation and the substantial legal fees associated with resolving a variety of issues. While it is not possible to identify specific reduction actions linked to University Place, it is reasonable to state that the financial impact of University Place is a significant proportion of the combined base budget impacts to the University over the past three fiscal years, including FY03 budget base reductions, FY03 year-end rescission and unfunded maintenance issues. Of the \$17.2 million combined base budget impacts to the University during FY03 – FY05, a total of \$4.7 million is related to University Place.

The University has established a Vision and Resources Task Force that is developing recommendations for programmatic changes and restructuring that will produce the permanent savings needed to balance ongoing budget obligations and cover anticipated shortfalls in future maintenance level funding.

**STAFF COMMENTS AND RECOMMENDATIONS**

The University of Idaho has been, and will be, undertaking a substantial effort at identifying sources of funds for reallocation in order to meet their obligations within a very tight fiscal environment. Staff believes the material contained herein is a concerted effort on the part of the University to provide the best possible data and analysis with respect to the Water Center rent/lease issue.

**BOARD ACTION**

This item is for informational purposes only. Any action will be at the Board's discretion.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education  
**GOVERNING POLICIES AND PROCEDURES**  
**SECTION: V. FINANCIAL AFFAIRS**  
Subsection: K. Construction Projects

April 2002

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**K. Construction Projects**

1. Major Project Approvals - Proposed Plans

Without regard to the source of funding, before any institution, school or agency under the governance of the Board begin formal planning to make capital improvements, either in the form of renovation or addition to or demolition of existing facilities, when the cost of the project is estimated to exceed five hundred thousand dollars (\$500,000), must first be submitted to the Board for its review and approval. All projects identified on the institutions', school's or agencies' six-year capital plan must receive Board approval.

2. Project Approvals

Without regard to the source of funding, proposals by any institution, school or agency under the governance of the Board to make capital improvements, either in the form of renovation or addition to or demolition of existing facilities, when the cost of the project is estimated to be between two hundred fifty thousand dollars (\$250,000) and five hundred thousand dollars (\$500,000), must first be submitted to the executive director for review and approval. Without regard to the source of funding, proposals by any institution, school or agency under the governance of the Board to make capital improvements, either in the form of renovation or addition to or demolition of existing facilities or construction of new facilities, when the cost of the project is estimated to exceed five hundred thousand dollars (\$500,000), must first be submitted to the Board for its review and approval. Project cost must be detailed by major category (construction cost, architecture fees, contingency funds, and other). When a project is under the primary supervision of the Board of Regents or the Board and its institutions, school or agencies, a separate budget line for architects, engineers, or construction managers and engineering services must be identified for the project cost. Budgets for maintenance, repair, and upkeep of existing facilities must be submitted for Board review and approval as a part of the annual operating budget of the institution, school or agency.

3. Fiscal Revisions to Previously Approved Projects

Project revisions that substantially alter the use of the project causing changes in project costs between two hundred fifty thousand dollars (\$250,000) and five hundred thousand dollars (\$500,000) must first be submitted to the executive director for review and approval. Changes in project costs of more than five hundred thousand dollars (\$500,000) must first be submitted to the Board for its review and

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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approval. Requests must be supported by a revised detailed project budget and justification for changes.

4. Project Acceptance

Projects under the supervision of the Department of Administration are accepted by the Department on behalf of the Board and the state of Idaho. Projects under the supervision of an institution, school or agency are accepted by the institution, school or agency and the project architect. Projects under the supervision of the University of Idaho are accepted by the University on behalf of the Board of Regents.

5. Statute and Code Compliance

- a. All projects must be in compliance with Section 504 of the Rehabilitation Act of 1973 and must provide access to all persons. All projects must be in compliance with applicable state and local building and life-safety codes and applicable local land-use regulations as provided in Chapter 41, Title 39, and Section 67-6528, Idaho Code.
- b. In designing and implementing construction projects, due consideration must be given to energy conservation and long-term maintenance and operation savings versus short-term capital costs.

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**INSTITUTION / AGENCY AGENDA**  
**UNIVERSITY OF IDAHO**

**REFERENCE**

February 10, 2003	Letter to Board Member McGee introducing the Sun Belt proposal, including a Financial Analysis dated December 5, 2002.
April 17, 2003	Approval for the UI to Pursue and Accept an invitation to the Sun Belt Conference, (tabled at UI's request)
May 22, 2003	Approval for the UI to Pursue and Accept an invitation to the Sun Belt Conference, (Approved)
June 26-27, 2003	FY2004 Intercollegiate Athletics Operating Budget Report, (first approved Sun Belt budget).
Dec. 4-5, 2003	Intercollegiate Athletics Reports of revenues, expenditures and number of participants.
June 17-18, 2004	Update on the UI intercollegiate athletics affiliation and finances.

**SUBJECT**

A request was made at the June 2004 board meeting to provide a comparison of the University of Idaho's FY04 Sun Belt athletic conference financial projections with estimated FY04 results (actual FY 04 is not yet available).

**APPLICABLE STATUTE, RULE, OR POLICY**

N/A

**BACKGROUND**

The University first notified the Board of its intent to seek all sport membership to the Sun Belt conference in the fall of 2002. The University had participated in the Big West conference for all sports except for football, which already played in the Sun Belt. In May of 2003 the Board gave approval to the UI to join the Sun Belt in all sports beginning with fiscal 2004, (fall 2003 start). The first full Sun Belt budget was approved by the Board at its June 2003 meeting.

**DISCUSSION**

The Board wishes to review the University's 2004 proposed Sun Belt financial projection first presented to the Board on February 10, 2003 (based on the FY03 athletics budget) to estimated actual for FY04. The attached documentation was sent to Laird Stone, Chair of the Task Force on Intercollegiate Athletics on July 1, 2004.

**IMPACT**

N/A

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**INSTITUTION / AGENCY AGENDA**  
**UNIVERSITY OF IDAHO - continued**

**STAFF COMMENTS AND RECOMMENDATIONS**

UI and OSBE staff have had extensive discussions regarding this agenda topic. The attached spreadsheet compares the differences in UI athletics revenue and expenditures between pre-Sunbelt Conference (SBC) affiliation and the FY 2004 estimate.

FY04 expenses and revenues were both higher than projected at the time admission to the SBC was requested. Substantial additional revenues came from tournament/bowl/conference receipts and state appropriated funds (moving to the institutional limit). Substantial revenue that did not accrue to the level projected was concessions/programs/parking/ads. Substantial expense changes items were: coach salaries and bonuses and team travel and supplies. Substantial expenses that were lower than anticipated were non-coach salaries.

UI representatives will be available to discuss these above issues in greater detail.

In summary, UI athletics has had a different financial experience than was projected, but not necessarily because of conference affiliation.

**BOARD ACTION**

This item is for informational purposes only. Any action will be at the Board's discretion.

## University of Idaho - Athletic Revenues and Expenditures

	SBC Projection FY04	Estimated YE FY04	SBC vs Est YE Difference	% Projection
<b>Program Revenue</b>				
1 Ticket Sales	307,524	337,984	30,460	10%
2 Tournament/Bowl/Conf Receipts	297,831	428,443	130,612	44%
3 Media/Broadcast Receipts	110,160	140,000	29,840	27%
4 Concessions/Programs/Parking/Ads	564,948	494,668	(70,280)	-12%
5 Game Guarantees	1,031,500	1,059,612	28,112	3%
6 Foundation/Booster/Private Donations	1,710,000	1,717,925	7,925	0%
7 Other	199,992	235,002	35,010	18%
8 Total Program Revenue	4,221,955	4,413,634	191,679	5%
<b>9 Non-Program Revenue</b>				
<b>10 Student Fee Revenue</b>				
11 Student Fees	1,730,164	1,771,975	41,811	2%
<b>12 State Support</b>				
13 Appropriated Funds - Limit	1,587,400	1,851,700	264,300	17%
14 Appropriated Funds - Gender Equity	344,230	346,660	2,430	1%
15 Total State Support	1,931,630	2,198,360	266,730	14%
<b>16 Institutional Support</b>				
17 Auxiliary Support	50,000	50,000	0	0%
18 Institutional Support	496,200	529,500	33,300	7%
19 Total Institutional Support	546,200	579,500	33,300	6%
20 Total Non-Program Revenue	4,207,994	4,549,835	341,841	8%
21 <b>Total Revenues</b>	<b>8,429,948</b>	<b>8,963,469</b>	<b>533,521</b>	<b>6%</b>
<b>22 Expenditures:</b>				
23 Coaches Salaries & Bonuses	1,374,939	1,473,641	98,702	7%
24 Other Salaries and Wages	1,168,415	1,059,564	(108,851)	-9%
25 Fringe Benefits	793,751	780,486	(13,265)	-2%
26 Athletic Scholarship/Grants in Aid	1,681,859	1,692,824	10,965	1%
27 Game Guarantees	288,600	280,656	(7,944)	-3%
28 Medical Insurance/Medical Fees	144,968	230,000	85,032	59%
29 Travel:				
30 Team and Coaches	861,061	1,089,462	228,401	27%
31 Recruiting and Other	236,837	307,300	70,463	30%
32 Supplies, Equip, Serv & Op Exp	1,598,625	1,790,272	191,647	12%
33 Facility Charges	50,000	75,000	25,000	50%
34 Debt Service on Athletics Facilities	0	0	0	
35 Capital Improvements	69,392	180,000	110,608	159%
36 <b>Total Expenditures</b>	<b>8,268,448</b>	<b>8,959,205</b>	<b>690,757</b>	<b>8%</b>
37 <b>Surplus/(deficit)</b>	<b>161,500</b>	<b>4,264</b>	<b>(157,236)</b>	<b>-97%</b>

38 SBC Projection: FY04 Estimate as part of study to go to Sun Belt Conference.

39 Based on FY03 budget as of November 2002 estimate, which was presented to SBOE in December, 2002. These figures are those presented to the SBOE in May, 2003 to support request to move to SBC in all sports. Non-cash activities, not affecting the bottom-line, are not included.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**LEWIS-CLARK STATE COLLEGE**

**SUBJECT**

Lewis-Clark State College requests approval to purchase vacant real property located in east Lewiston. The college will receive 57 acres currently owned by a private citizen.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.I.2.  
Section 33-107 (2), Idaho Code  
Section 33-3104, Idaho Code

**BACKGROUND**

Lewis-Clark State College's Workforce Training program is expanding its non-credit Commercial Driving License program to include a Skid Pad Collision Evasion Skills program. The result of this expansion will be the creation of a Motor Safety Training Center (MSTC). The MSTC will provide advanced Commercial Drivers License (CDL) training to motor carrier, emergency response, and transit drivers in a controlled environment of "adverse" situations associated with ice, rain, mechanical failures and driver errors. The college has made no binding agreements regarding the purchase of this land.

**DISCUSSION**

Due to the limited inventory of available tracts of flat land in the Lewis-Clark Valley large enough to accommodate a skid pad training course, acquiring a suitable site on which to construct the skid pad has been a formidable challenge. LCSC is partnering with the City of Lewiston and Lewiston's Independent School District to purchase a piece of property on which the skid pad can be located. The land has been used for farming. A non-binding, one-time agreement has been presented and accepted by all parties concerned with a closing date of September 1, 2004.

**IMPACT**

The purchase price of \$356,346 is lower than the appraised value for the property. Construction costs and appurtenances will be funded through an already-received federal grant of \$700,000 from the Federal Motor Carrier Safety Administration, U.S. Department of Transportation. In addition, the College has requested an additional \$1 million in federal grant funds for improvements and development expenses. The college will use institutional reserves for the cost of purchasing the property. Once constructed, the facility will be self-supporting. Ongoing maintenance costs will be covered by the operating revenue generated by the programs offered at the center.

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**INSTITUTION / AGENCY AGENDA**  
**LEWIS-CLARK STATE COLLEGE - continued**

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff believes this request will enhance LCSC training programs, and the City of Lewiston and Lewiston Independent School District. Staff has been provided with a copy of the land appraisal for Board review, if necessary. The specific source of "institutional reserves" to be used for purchase has not been identified. College representatives will be available to provide additional information. Staff recommends approval be granted for LCSC to purchase the property.

**BOARD ACTION**

A motion by Lewis-Clark State College to approve the purchase of 57 acres of vacant real property in east Lewiston for the construction of a skid pad training course for the LCSC Workforce Training program.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**Office of the Idaho State Board of Education  
Capital Project Tracking Sheet**

**History Narrative**

1 **Institution/Agency:** Lewis Clark State College      **Project:** Skid Pad Training Course  
 2  
 3 **Project Description:** Lewis-Clark State College's Workforce Training program is expanding its non-credit Commercial Driving License program to include a Skid Pad Collision Evasion Skills program. The result of this expansion will be the creation of a Motor Safety Training Center (MSTC). The MSTC will provide advanced Commercial Drivers License (CDL) training to motor carrier, emergency response, and transit drivers in a controlled environment of "adverse" situations associated with ice, rain, mechanical failures and driver errors. The college has made no binding agreements regarding the purchase of this land.  
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 5  
 6  
 7  
 8  
 9  
 10  
 11 **Project Use:** Skid Pad Collision Evasion Skills program for Motor Safety Training Center.  
 12  
 13 **Project Size:** 57 acres  
 14  
 15  
 16  
 17

	Sources of Funds				Use of Funds			
	PBF	Federal Grants	Other * See below	Total Sources	Planning	Const	Other	Total Uses
9 <b>History of Project:</b>								
10 <b>Purchase of land with institutional funds</b>			\$ 356,346	\$ 356,346			\$ 356,346	\$ 356,346
11 <b>Federal Grant Received: Construction</b>		\$ 700,000		\$ 700,000		\$ 700,000		\$ 700,000
12 <b>Federal Grant Requested: Development</b>		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000
13				\$ -				\$ -
14				\$ -				\$ -
15				\$ -				\$ -
16				\$ -				\$ -
17								
18 <b>Total Project Costs</b>	\$ -	\$ 1,700,000	\$ 356,346	\$ 2,056,346	\$ -	\$ 1,700,000	\$ 356,346	\$ 2,056,346

Source of Funds Including Detail of "Other" above								
History of Funding:	PBF	Federal Grants	Institutional Funds	* Other Sources of Funds			Total Other	Total Funding
				Student Revenue	Other			
22 Jun-04		\$ 700,000	\$ 356,346			\$ 356,346	\$ 1,056,346	
23 Future Federal Grant		\$ 1,000,000				-	1,000,000	
24						-	-	
25						-	-	
26 <b>Total</b>	\$ -	\$ 1,700,000	\$ 356,346	\$ -	\$ -	\$ 356,346	\$ 2,056,346	

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES**

SECTION: V. FINANCIAL AFFAIRS

Subsection: I. Real and Personal Property and Services

April 2002

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**I. Real and Personal Property and Services**

**2. Acquisition of Real Property**

- a. Any interest in real property acquired for the University of Idaho must be taken in the name of the Board of Regents of the University of Idaho.
- b. Any interest in real property acquired for any other institution, school or agency under the governance of the Board must be taken in the name of the state of Idaho by and through the State Board of Education.
- c. This does not preclude a foundation or other legal entity separate and apart from an institution, school or agency under Board governance from taking title to real property in the name of the foundation or other organization for the present or future benefit of the institution, school or agency. (See Section V.E.)
- d. Acquisition of an option, lease, or any other present or future interest in real property by or on behalf of an institution, school or agency requires prior Board approval if the term of the lease exceeds five (5) years or if the cost exceeds two hundred fifty thousand dollars (\$250,000) annually.

e. Appraisal.

An independent appraiser must be hired to give an opinion of fair market value before an institution, school or agency acquires fee simple title to real property.

f. Method of sale - exchange of property.

The Board will provide for the manner of selling real property under its control, giving due consideration to Section 33-601(4), applied to the Board through Section 33- 2211(5), and to Chapter 3, Title 58, Idaho Code. The Board may exchange real property under the terms, conditions, and procedures deemed appropriate by the Board.

g. Execution.

All easements, deeds, and leases excluding easements, deeds, and leases delegated authority granted to the institutions, school and agencies must be executed and acknowledged by the president of the Board or another officer designated by the Board and attested to and sealed by the secretary of the Board as being consistent with Board action.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY- continued**

**IDAHO STATUTES**

TITLE 33

EDUCATION

CHAPTER 1

STATE BOARD OF EDUCATION

33-107. GENERAL POWERS AND DUTIES OF THE STATE BOARD. The state board shall have power to:

- (1) perform all duties prescribed for it by the school laws of the state;
- (2) acquire, hold and dispose of title, rights and interests in real and personal property;

TITLE 33

EDUCATION

CHAPTER 31

LEWIS-CLARK STATE COLLEGE

33-3104. GENERAL POWERS AND DUTIES OF BOARD. All rights and title to property, real or personal, belonging to or vested in the Lewis-Clark State College are hereby vested in its board of trustees and their successors. The board of trustees is empowered to acquire, by purchase or exchange, any property which in the judgment of the board is needful for the operation of the Lewis-Clark State College; and to dispose of, by sale or exchange, any property which in the judgement of the board is not needful for the operation of the college. The board of trustees of the Lewis-Clark State College shall have the following powers:

1. To adopt rules and regulations for its own government and for that of the college.
2. To accept grants or gifts of money, materials or property of any kind from any governmental agency, or from any person, firm or association, on such terms as may be determined by the grantor.
3. To cooperate with any governmental agency, or any person, firm or association in the conduct of any educational program, to accept grants or gifts from any source for the conduct of such program; and to conduct such program on or off campus.
4. To employ architects or engineers in planning the construction, remodeling or repair of any building or property, and whenever no other agency is designated by law to do so, to let contracts for such other agency is designated by law to do so, to let contracts for such construction, remodeling or repair and to supervise the work thereof.
5. To have at all times, general supervision and control of all property, real or personal, appertaining to the college, and to insure the same.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**REFERENCE**

June 17, 2004      The Intercollegiate Athletic reports submitted in June reflected changes in format and presentation of comparative data. In order to provide both institutional representatives and board members additional time to review, discussion was postponed to the August 2004 board meeting.

**SUBJECT**

Institutional Athletics Reports, Estimated FY04 Year-end and Projected FY05

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section II.H  
Idaho State Board of Education Governing Policies & Procedures, Section III.T  
Idaho State Board of Education Governing Policies & Procedures, Section V.T.2.b

**BACKGROUND**

As defined in board policy, intercollegiate athletic reports are presented to the Board for review and discussion three times each year.

In the mid-1980s, the Board became interested in comparing financial data between institutions. At this time, standard reports were generated and have been modified from time to time for various reasons.

Since the mid-1980s Board members have had general and often-times specific concerns or questions about intercollegiate athletics in Idaho. Board members concerned about fiscal accountability in the discharge of their fiduciary duties have sought to understand the finances of the athletics at Idaho's College and Universities. As Board membership changed, reports were modified and refined to provide greater detail in an effort to assure consistency, accuracy, completeness, and value of information. The last significant review of financial data occurred in the mid-1990s when athletic report formats were changed to provide greater detail.

At that time, reports were standardized and based on the *NCAA Agreed-Upon Procedures Reports* and other procedures agreed to by the Board and institutions. The NCAA guidelines define requirements for the independent auditor and define report format and contain general definitions for revenue and expense reporting categories. These guidelines are used to generate the Board reports used today.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD - continued**

**DISCUSSION**

The reports presented by Board staff in the June (and now August) meetings differ from those presented in the past. Previous reports facilitated institutional comparisons and presented a different variance data set. The purpose and subsequent value of the new format and variance analysis has not been discussed with institutions. Although more discussion is needed to assure Board expectations are being met, the institutions are prepared to respond to the analysis presented in the following reports.

Subsequent to the June meeting, Laird Stone, chair of the Board's athletics sub-committee, has asked the institutions and staff to review the current reporting practices and to develop recommendations for improvement. In doing so they were asked to address specific issues regarding transparency, consistency, institutional differences, non-cash transactions, non-resident waivers, student fees, facility use, and general education and institutional funding. In addition, they will visit the role of the Board's Audit Committee and the currency and application of the NCAA Agreed upon Procedures Reports.

To initiate discussions a detailed report was prepared and presented to Mr. Stone prior to the Financial VP meeting on August 6, 2004.

**IMPACT**

The results of the sub-committee's work will probably result in new and modified reports providing information to support Board decision- and policy-making for intercollegiate athletics. Recommendations regarding funding practices may emerge as well. In conjunction with the presentation of the NCAA Agreed Upon Procedures report to the Board in fall of 2004, the sub-committee will submit its report and recommendations to the Board for action. The report, at a minimum, will include report and policy recommendations and will include a framework for a Board handbook on Idaho Intercollegiate Athletics.

**STAFF COMMENTS AND RECOMMENDATIONS**

The comments regarding previous report format vs. what the staff presented in the June agenda are accurate. Staff was instructed to begin to show a different data set than had previously been prepared. However, insufficient time existed for the new format to be reviewed by institutional staff in preparation for the Board meeting.

The format presented in June was designed to compare revenue and expenditure patterns for individual institutions, not compare institutions against each other. Board members have suggested this is the type of analysis that should occur.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD - continued**

To recap, the reports and format contained in this agenda item include:

- FY 03 Actual Expenditures - columns 1 & 2
- FY 04 Budgeted Expenditures (June 2003) – columns 3 & 4
- Latest FY 04 Estimate (May 2004 – Year-end actuals are not available yet) – columns 5 & 6
- Variance (\$ and %) comparing the FY 04 Budget with the latest FY 04 estimate – columns 7 & 8
- FY2005 Operating Budget (June 2005) – columns 9 & 10
- Variance (\$ & %) comparing the FY2005 proposed Budget with the FY2004 Estimate – columns 11 & 12

The first two pages of these reports, Revenue by Source by Institution and Board Limits, are the same as in previous years' agendas. The next page of three charts displays non-program revenue as a percentage of total athletic revenue, expenditures per varsity participant and the athletic budget as a percentage of the overall appropriated budget for each institution.

Next, the traditional institutional material is presented differently than in the past. Previously, a single three-page spreadsheet displayed information relating to all four institutions. While this allowed for easy comparison between institutions on topics such as revenue, coaching salaries, travel, etc., this revised format displays material that allows easier year-by-year and/or trend analysis information for individual institutions.

This reformatted version displays the very same revenue and expenditure information reported by the institutions previously, but presents three years of information (along with percentages) and comparative calculations between fiscal years (see "Background", above, for a definition of the columnar information). Each institution's section is still three pages long.

The individual institution reports can be found at:

Boise State University,	Pages 14-16
Idaho State University,	Pages 17-19
University of Idaho,	Pages 20-22
Lewis-Clark State College,	Pages 23-25

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD - continued**

Board staff draws your attention to the two shaded sections of each institution's report: the first shaded area displays the difference and percentage change for each revenue and expense category between the initial (June 2003) budget for FY 04 and the latest estimate (May 2004) - columns 3 and 5; the second shaded area shows the difference and percentage between the latest FY 2004 estimate (May 2004) and the proposed FY 05 budget - columns 5 and 9.

This provides Board members and others with the institution's own data that compares the original FY 04 budget with the estimate for FY 04, and compares the FY 04 estimate with the original FY 05 budget.

With respect to the information and format provided, staff solicits comments from Board members regarding whatever additional work might be needed regarding athletic material. Board staff will work closely with the institutions as part of this ongoing process.

**BOARD ACTION**

A motion to accept the Intercollegiate Athletics Report as presented in Tab 5 (originally brought forth in the June, 2004 agenda).

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

**IDAHO STATE BOARD OF EDUCATION**  
**GOVERNING POLICIES AND PROCEDURES**

**SECTION: II. HUMAN RESOURCES POLICIES AND PROCEDURES**

Subsection: H. Policies Regarding Coaching Personnel and Athletic Directors

April 2002

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**H. Policies Regarding Coaching Personnel and Athletic Directors (Institution Employees Only)**

**1. Agreements Longer Than One Year**

The chief executive officer of an institution is authorized to enter into a contract for the services of a head coach or athletic director with that institution for a term of more than one (1) year, but not more than five (5) years, subject to approval by the Board as to the terms, conditions, and compensation thereunder, and subject further to the condition that the contract of employment carries terms and conditions of future obligations of the coach or athletic director to the institution for the performance of such contracts. Each contract for the services shall follow the general form approved by the Board as a model contract. Such contract shall define the entire employment relationship between the Board and the coach or athletic director and may incorporate by reference applicable Board and institutional policies and rules, and applicable law.

**2. Agreements For One Year Or Less**

The chief executive officer of an institution is authorized to enter into a contract for the services of a head coach or athletic director with that institution for a term of one (1) year or less without Board approval. Each contract shall follow the general form approved by the Board as a model contract. Such contract shall define the entire employment relationship between the Board and the coach or athletic director and may incorporate by reference applicable Board and institutional policies and rules, and applicable law.

**3. Academic Incentives**

Each contract for a head coach shall include incentives, separate from any other incentives, based upon the academic performance of the student athletes whom the coach supervises. The chief executive officer of the institution shall determine such incentives. Each institution shall report to the Board annually concerning each coach's performance relative to the academic incentives of the coach's contract.

**4. Part-time Coaches Excepted**

The chief executive officer of an institution is authorized to hire part-time head coaches as provided in the policies of the institution. Applicable Board policies shall be followed.

**5. Assistant Coaches**

The chief executive officer of the institution is authorized to hire assistant coaches as provided in the policies of the institution. Applicable Board policies shall be followed.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY - continued**

**SECTION III: POSTSECONDARY AFFAIRS**

**T. Intercollegiate Athletics**

April, 2002

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1. Philosophy.

The Board reaffirms the role of intercollegiate athletics as a legitimate and significant component of institutional activity. The responsibility for and control of institutional activities in this area rest with the Board.

In the area of intercollegiate athletics, the Board seeks to establish programs which:

- a. provide opportunities for student athletes to attend college and participate in athletic programs while pursuing and completing academic degrees;
- b. reflect accurately the priorities and academic character of its institutions;
- c. fuel school spirit and community involvement; and
- d. serve the needs of the institutions as they seek, through their athletic programs, to establish fruitful and sustaining relationships with their constituencies throughout the state and nation.

Given these goals, the Board has a continuing concern and interest in the academic success of student athletes, the scope and level of competition, and the cost of athletic programs administered by its institutions. Consequently, the Board will, from time to time in the context of this policy statement, promulgate, as necessary, regulations governing the conduct of athletic programs at its institutions.

2. Policies.

The day-to-day conduct of athletic programs is vested in the institutions and in their chief executive officers. Decision-making at the institutional level must be consistent with the policies established by the Board and by those national organizations and conferences with which the institutions are associated. In the event that conflicts arise among the policies of these governance groups, it is the responsibility of the institution's chief executive officer to notify the Board in a timely manner. Likewise, any knowledge of NCAA or conference rule infractions involving an institution should be communicated by the athletic department to the chief executive officer of the institution.

The Board recognizes that the financing of intercollegiate athletics, while controlled at the institutional level, is ultimately the responsibility of the Board itself. In assuming that responsibility, the sources of funds used by intercollegiate athletics shall be defined in the following categories:

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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- a. General Education Funds – includes the funds that are appropriated to the institutions (state general account).
  - b. Institutional Funds – includes any funds generated by the institution outside the athletic programs.
  - c. Student Fee Revenue – includes revenue generated from the full-time and part-time student activity fee that is dedicated to the intercollegiate athletics program.
  - d. Program Funds – includes revenue generated directly related to the athletic programs, including but not limited to ticket sales/event revenue, tournament/bowl/conference receipts, media/broadcast receipts, concessions/parking/advertisement, game guarantees and foundation/booster donations.
3. Funds allocated and used by athletic program from the above sources are limited as follows:
- a. General education funds – shall not exceed \$665,500 for the universities and \$247,500 for Lewis-Clark State College for Fiscal Year 1987. In subsequent years, the limits shall be computed by an adjustment for the rate of change in the general education funds allocated by the Board. Beginning in FY98, the limits for each institution may be raised by the amounts annually approved and budgeted for implementation of institutional gender equity plans.
  - b. Institutional funds – shall not exceed \$250,000 for Boise State University; \$350,000 for Idaho State University; \$500,000 for University of Idaho; and \$100,000 for Lewis-Clark State College for fiscal year 2000. In subsequent years, these limits shall be computed by an adjustment for the rate of change in the general education funds allocated by the Board.
  - c. Student fee revenue – shall not exceed revenue generated from student activity fee dedicated for the athletic program. Increases to the student fee for the athletic program shall be at the same rate of increase as the total student activity fees.
  - d. Program funds – the institutions can use the program funds generated, without restriction.

The president of each institution is accountable for balancing the budget of the athletic department on an annual basis. In accounting for the athletic programs, a fund balance for the total athletic program must be maintained. In the event that revenue within a fiscal year exceeds expenses, the surplus would increase the fund balance and would be available for future fiscal years. In the event that expenses within a fiscal year exceeds revenue, the deficit would reduce the fund balance. If the fund balance becomes negative, the institutions must submit a plan to the Board that eliminates the deficit within two fiscal years. Reduction in program expenditures and/or increase revenue (program funds only) can be used in an institutional plan to eliminate a negative fund balance. If substantial

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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changes in the budget occur during the year resulting in a deficit for that year, the president shall advise the Board of the situation at the earliest opportunity.

Donation to athletics at an institution must be made and reported according to policy. The amount of booster money donated to and used by the athletic department shall be budgeted in the athletic department budget.

4. Financial Reporting.

The Board requires that the institutions adopt certain reporting requirements and common accounting practices in the area of intercollegiate athletic financing. The institutions will submit the following reports to the Board:

- a. At the April Board meeting, the institutions shall submit a budget plan for the upcoming fiscal year beginning July 1. The plans shall detail the sources of revenue by category.
- b. At the June Board meeting, the institutions shall submit an operating budget for the upcoming fiscal year beginning July 1 in a format prescribed by the Board office.
- c. At the October Board meeting, institutions shall submit a statement of current funds, revenues, and expenditures, in the detail prescribed by the Board office, including all revenue earned during a fiscal year. A secondary breakdown of expenditures by sport and the number of participants will also be required. The number and amounts of nonresident tuition waivers and the fund balances as of June 30 of the report year should be included in the report. The general format of the report will be consistent with the format used in recent years. The revenue and expenditures reported on these reports must reconcile to the NCAA Agreed Upon Procedures Reports that are prepared annually and reviewed by the external auditors. The following fiscal year's financial information will be reported by each institution:
  - (1) Estimated revenues and expenditures for the current fiscal year.
  - (2) Actual revenues and expenditures for the fiscal year most recently completed.
  - (3) Proposed operating budget for the next budget year beginning July 1. This report, however, will be submitted to the Board at its June meeting with other institutional operating budgets.
- d. An annual report of estimated (for the current year) and actual (for the most recently completed year) revenues and expenditures of the institution's booster organization, requested for submission to the Board for information only.
- e. A general narrative paper explaining each institution's policy on grants-in-aid for men and women athletes (including nonresident tuition waivers), procedures for charging or allocating costs for facilities' use to athletic programs, and any allocations of personnel or operating expenses to or from the other departments or units of the institution.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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5. Student Athletes - Conduct.

- a. Each public college and university shall have a written policy governing the conduct of student athletes. At a minimum, those policies shall include:
  - (1) A disclosure statement completed and signed by the student athlete prior to participation in any intercollegiate athletic endeavor, which shall include a description of (1) all prior criminal convictions, (2) all prior juvenile dispositions wherein the student was found to have committed an act that would constitute a misdemeanor or felony if committed by an adult, and (3) all pending criminal charges, including juvenile proceedings alleging any act which would constitute a misdemeanor or felony if committed by an adult.
  - (2) This statement will be kept in the office of the athletic director. Failure to accurately disclose all incidents may result in immediate suspension from the team.
- b. Institutions shall not knowingly recruit any person as a player for an intercollegiate athletic team who has been convicted of a felony or, in the case of a juvenile, who has been found to have committed an act which would constitute a felony if committed by an adult. Exemptions to this restriction shall be granted only by the President of the college or university upon recommendation of the athletic director and faculty athletics representative. Such decisions shall be reported in writing to the Executive Director of the State Board of Education at the time the exception is granted.
- c. A student athlete convicted of a felony after enrollment, including a plea of nolo contendere on a felony charge, shall be removed from the team and shall not be allowed to participate again in intercollegiate athletics at any Idaho public college or university. Further, an institution may cancel any athletic financial aid received by a student who is convicted of a felony while the student is receiving athletic financial aid subject to NCAA regulations and the institution's applicable student judicial procedure. Nothing herein shall be construed to limit an institution from exercising disciplinary actions or from implementing student athletic policies or rules that go beyond the minimum requirements stated herein.
- d. Subject to applicable law, all institutions shall implement a drug education and testing program and shall require all intercollegiate student athletes to give written consent to drug testing as a condition of the privilege of participating in intercollegiate athletics.
- e. Institutions shall require their athletic coaches to hold an annual team meeting with their respective teams at the beginning of each season. The coaches shall be required to verbally review the team rules with team members at the meeting. Attendance at this meeting shall be mandatory. Each team member shall receive a written copy of the team rules and sign a statement acknowledging receipt of the rules and attendance at the meeting where the rules were verbally reviewed.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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f. Reporting Requirements.

- (1) Student athletes shall immediately report any criminal charges to their head coach and to the athletic director. Coaches shall be obligated to inform the athletic director of any knowledge of charges against their athletes. The athletic director shall report the same to the chief student affairs officer and to the institutional president, who shall report the same in writing to the Executive Director of the State Board of Education as soon as possible, but not later than 10 working days after learning of the charges. The report to the Executive Director shall include a description of the alleged violation of law and the institution's proposed action, if any.
- (2) Coaches shall immediately report the conviction of any student athlete to the athletic director and the institutional president, who shall report the conviction in writing to the Executive Director of the State Board of Education as soon as possible, but not later than 10 working days after the conviction. This report shall include a description of the violation of law and the institution's proposed action, if any.

g. Review Clause.

This policy shall be reviewed by the Board one year from the time that it goes into effect (effective date - November 16, 1995).

## **SECTION V: FINANCIAL AFFAIRS**

### **T. Fee Waivers**

April, 2002

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#### **2. Waiver of Nonresident Tuition**

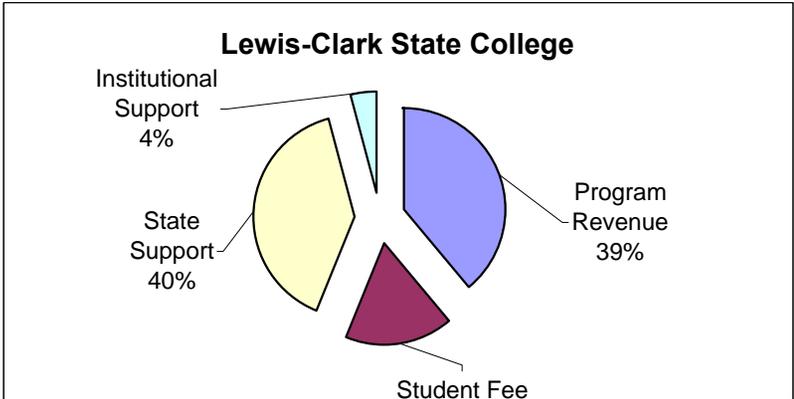
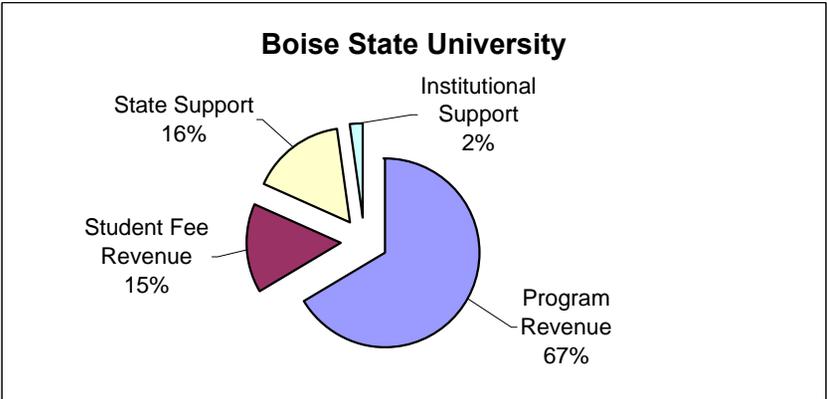
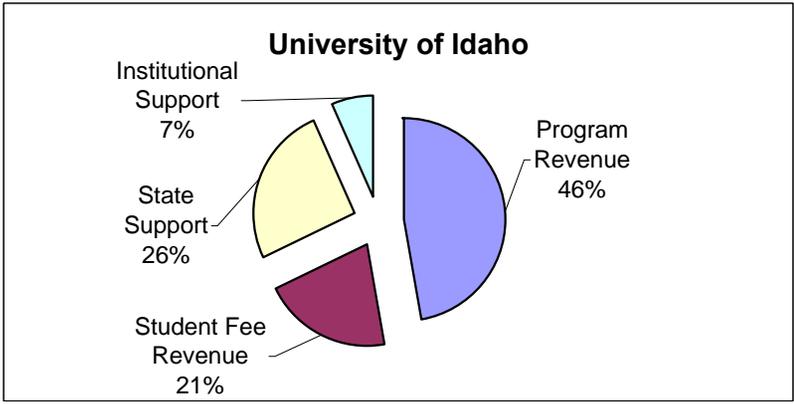
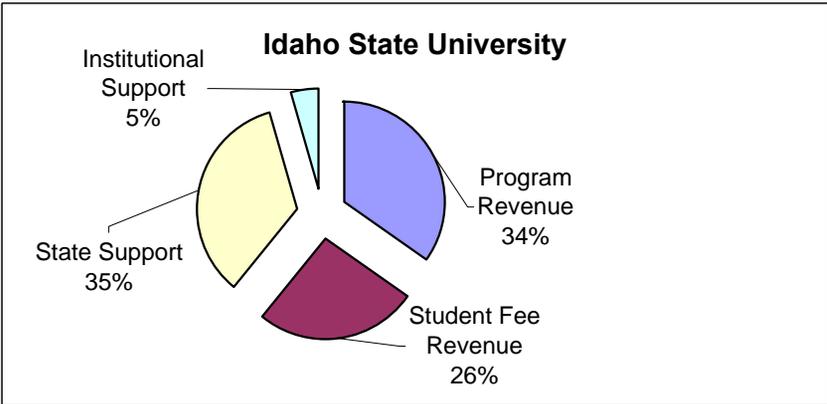
Nonresident tuition may be waived for the following categories:

b. Intercollegiate Athletics

For the purpose of improving competitiveness in intercollegiate athletics, the universities are authorized up to two hundred twenty-five 225 waivers per semester and, Lewis-Clark State College is authorized up to seventy 70 waivers per semester. The institutions are authorized to grant additional waivers, not to exceed ten percent (10%) of the above waivers, to be used exclusively for post-eligibility students.

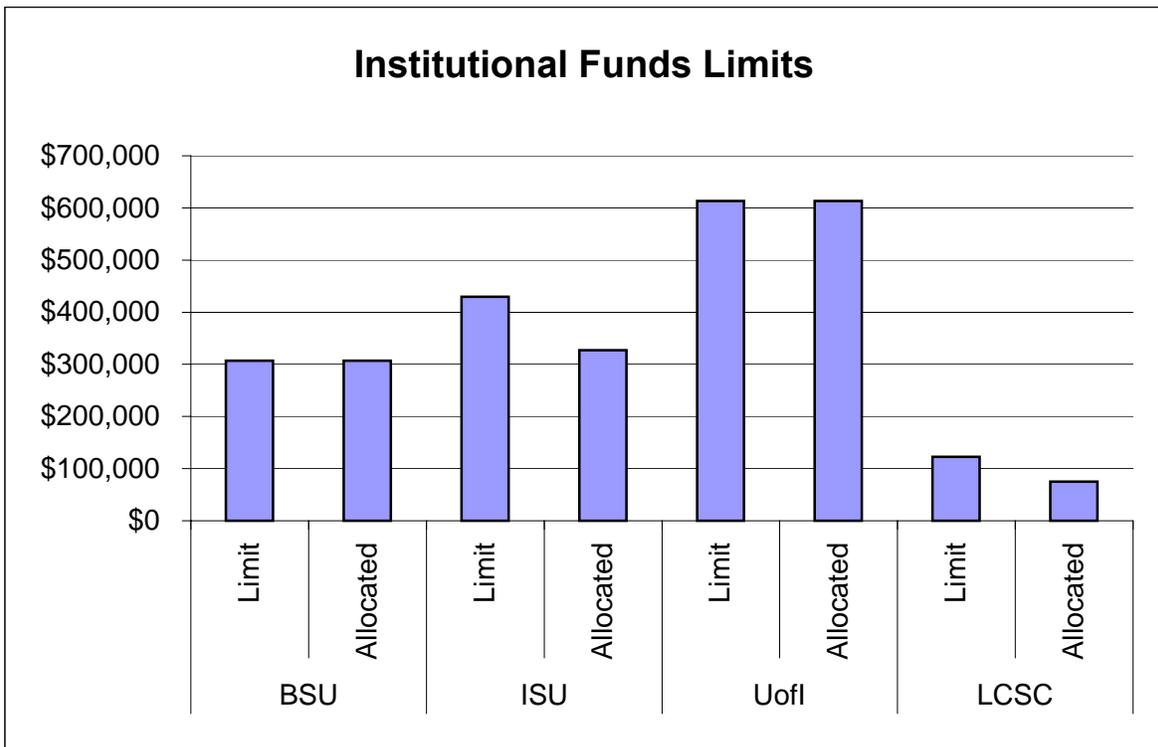
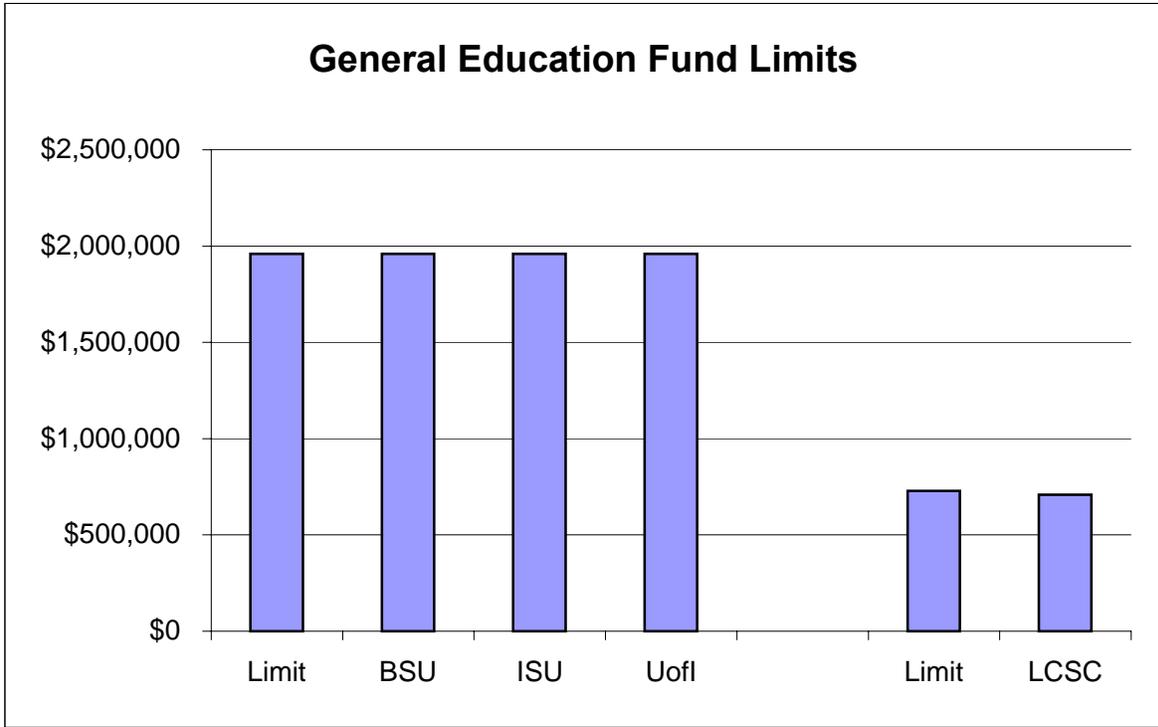
# Intercollegiate Athletics

## FY05 Revenue by Source by Institution



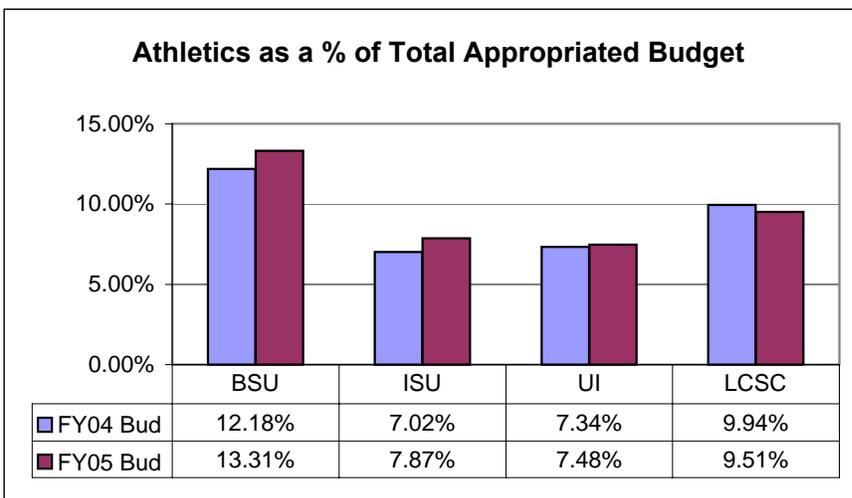
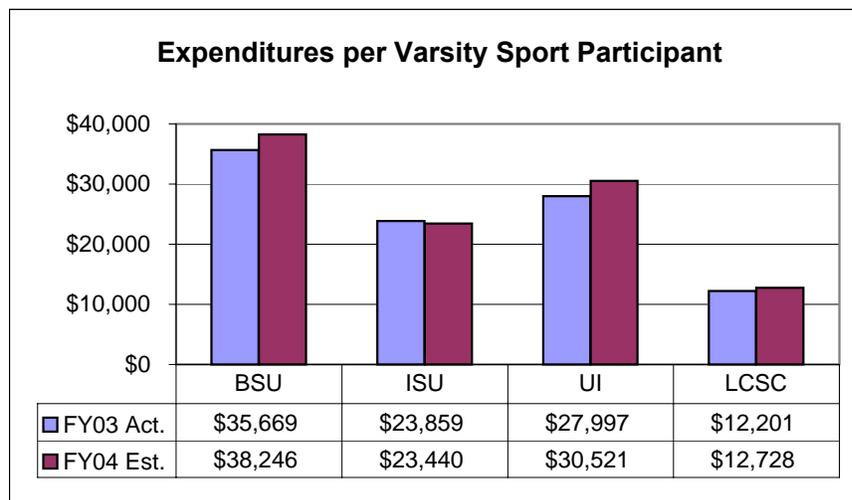
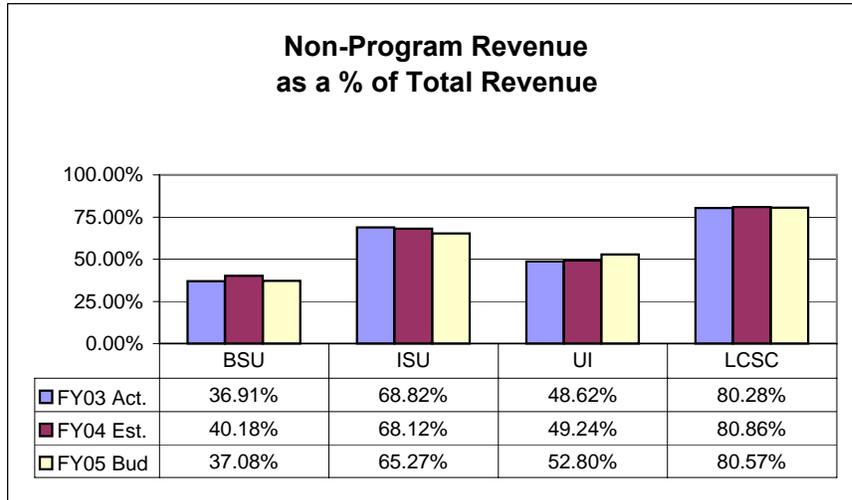
# Intercollegiate Athletics

## FY05 Board Limits on Allocation of Funds



# Intercollegiate Athletics

## Selected Financial Data for Intercollegiate Athletics



**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Boise State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03		FY04		FY04		Variance	Variance	FY05 Orig		Variance	Variance
	Actual	%	Budget	%	Estimate	%	04 Est/04 Bud	7/3	Oper Bdgt	%	05 Bud/04 Est	11/5
1 Revenue:												
2 Program Revenue:												
3 Ticket Sales/Event Revenue	2,442,818	19.74%	2,058,385	16.87%	2,268,356	16.99%	209,971	10.20%	3,398,346	24.33%	1,129,990	49.82%
4 Tournament/Bowl/Conf Receipts	1,110,239	8.97%	1,005,257	8.24%	1,011,910	7.58%	6,653	0.66%	1,407,506	10.08%	395,596	39.09%
5 Media/Broadcast Receipts	94,750	0.77%	5,000	0.04%	750	0.01%	(4,250)	-85.00%	464	0.00%	(286)	-38.13%
6 Concessions/Prog/Parking/Advert	1,406,037	11.36%	1,370,525	11.23%	1,574,816	11.79%	204,291	14.91%	1,767,053	12.65%	192,237	12.21%
7 Game Guarantees	581,500	4.70%	325,000	2.66%	325,000	2.43%	0	0.00%	0	0.00%	(325,000)	-100.00%
8 Foundation/Booster/Priv Donations	1,816,973	14.68%	2,695,689	22.09%	2,332,889	17.47%	(362,800)	-13.46%	1,715,300	12.28%	(617,589)	-26.47%
9 Other	354,486	2.86%	394,841	3.24%	473,825	3.55%	78,984	20.00%	501,107	3.59%	27,282	5.76%
10 Total Program Revenue	7,806,803	63.09%	7,854,697	64.38%	7,987,546	59.82%	132,849	1.69%	8,789,776	62.92%	802,230	10.04%
11 Non-Program Revenue:												
12 Special Events Revenue:												
13 NCAA/Bowl/World Series	518,162	4.19%	20,185	0.17%	740,782	5.55%	720,597	3569.96%	503,000	3.60%	(237,782)	-32.10%
14 Student Fee Revenue:												
15 Student Fees	1,935,752	15.64%	1,985,000	16.27%	2,283,906	17.10%	298,906	15.06%	2,130,000	15.25%	(153,906)	-6.74%
16 State Support:												
17 Approp Funds - Limit	1,745,300	14.11%	1,851,700	15.18%	1,851,700	13.87%	0	0.00%	1,960,400	14.03%	108,700	5.87%
18 Approp Funds - Gender Equity	94,000	0.76%	200,000	1.64%	200,000	1.50%	0	0.00%	279,872	2.00%	79,872	39.94%
19 Total State Support	1,839,300	14.87%	2,051,700	16.82%	2,051,700	15.36%	0	0.00%	2,240,272	16.04%	188,572	9.19%
20 Institutional Support:												
21 Auxiliary Enterprises												
22 Institutional	273,100	2.21%	289,800	2.38%	289,800	2.17%	0	0.00%	306,800	2.20%	17,000	5.87%
23 Total Instit Support	273,100	2.21%	289,800	2.38%	289,800	2.17%	0	0.00%	306,800	2.20%	17,000	5.87%
24 Total Non-Program Revenue	4,566,314	36.91%	4,346,685	35.62%	5,366,188	40.18%	1,019,503	23.45%	5,180,072	37.08%	(186,116)	-3.47%
25 Total Revenue:	12,373,117	100.00%	12,201,382	100.00%	13,353,734	100.00%	1,152,352	9.44%	13,969,848	100.00%	616,114	4.61%
26												
27 Expenditures:												
28 Coaches Salaries & Bonuses	2,018,106	16.64%	2,088,464	17.12%	2,312,942	17.32%	224,478	10.75%	2,377,421	17.02%	64,479	2.79%
29 Other Salaries and Wages	1,620,609	13.36%	1,768,696	14.50%	1,788,505	13.39%	19,809	1.12%	2,150,709	15.40%	362,204	20.25%
30 Fringe Benefits	1,099,314	9.06%	1,332,259	10.92%	1,377,993	10.32%	45,734	3.43%	1,579,788	11.31%	201,795	14.64%
31 Athletic Scholarship/Grants in Aid	1,853,990	15.29%	2,150,788	17.63%	2,134,899	15.99%	(15,889)	-0.74%	2,337,189	16.73%	202,290	9.48%
32 Game Guarantees	272,800	2.25%	307,600	2.52%	307,600	2.30%	0	0.00%	441,600	3.16%	134,000	43.56%
33 Medical Insurance/Medical Fees	63,899	0.53%	33,600	0.28%	33,600	0.25%	0	0.00%	34,655	0.25%	1,055	3.14%
34 Travel:												
35 Team and Coaches	1,008,151	8.31%	1,163,384	9.54%	1,128,012	8.45%	(35,372)	-3.04%	960,934	6.88%	(167,078)	-14.81%
36 Recruiting and Other	387,037	3.19%	302,776	2.48%	304,202	2.28%	1,426	0.47%	334,665	2.40%	30,463	10.01%
37 Supplies, Equip, Serv & Op Exp	1,996,648	16.46%	1,827,051	14.98%	2,013,600	15.08%	186,549	10.21%	1,933,759	13.84%	(79,841)	-3.97%
38 Facility Use Charges	430,592	3.55%	316,447	2.59%	337,845	2.53%	21,398	6.76%	538,533	3.86%	200,688	59.40%
39 Debt Service on Athletic Facilities	839,591	6.92%	860,480	7.05%	869,317	6.51%	8,837	1.03%	892,262	6.39%	22,945	2.64%
40 Special Events	385,091	3.18%	11,926	0.10%	659,084	4.94%	647,158	5426.45%	318,000	2.28%	(341,084)	-51.75%
41 Capital Improvements	151,630	1.25%	37,000	0.30%	85,245	0.64%	48,245	130.39%	69,616	0.50%	(15,629)	-18.33%
42 Total Expenditures:	12,127,458	100.00%	12,200,471	100.00%	13,352,844	100.00%	1,152,373	9.45%	13,969,131	100.00%	616,287	4.62%
43												
44 Excess (Deficiency) of Revenues												
45 Over Expenditures (Line 25 minus Line 42)	245,659		911		890		(21)	-2.31%	717		(173)	-19.44%
46												
47 Ending Fund Balance 6/30 (PY Fund Balance plus Line 47)	262,035		16,747		16,726		(21)		17,443		717	
48												
49 Nonresident Fee Waivers	1,118,263		1,166,479		1,176,000		9,521		1,176,000		0	
50												
51 Athletic Camp Activity:												
52 Camp Revenue	376,588		350,000		350,000		0		350,000		0	
53 Camp Expenditures	389,797		350,000		350,000		0		350,000		0	
54 Camp Surplus/(Deficit)	-13,209		0		0		0		0		0	

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Boise State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03		FY04		FY04		Variance	Variance	FY05 Orig		Variance	Variance
	Actual	%	Budget	%	Estimate	%	04 Est/04 Bud	(7/3)	Oper Bdgt	%	05 Bud/04 Est	(11/5)
<b>Revenue by Program:</b>												
55 <b>General Revenue:</b>												
56 Foundation/Booster/Priv Donations	1,816,973	14.68%	2,695,689	22.09%	2,332,889	17.47%	(362,800)	-13.46%	1,715,300	12.28%	(617,589)	-26.47%
57 Student Fees	1,935,752	15.64%	1,985,000	16.27%	2,283,906	17.10%	298,906	15.06%	2,130,000	15.25%	(153,906)	-6.74%
58 Appropriated Funds	1,839,300	14.87%	2,051,700	16.82%	2,051,700	15.36%	0	0.00%	2,240,272	16.04%	188,572	9.19%
59 Institutional Support	273,100	2.21%	289,800	2.38%	289,800	2.17%	0	0.00%	306,800	2.20%	17,000	5.87%
60 Special Events	518,162	4.19%	20,185	0.17%	740,782	5.55%	720,597	3569.96%	503,000	3.60%	(237,782)	-32.10%
61 Other	1,565,968	12.66%	1,608,145	13.18%	1,844,049	13.81%	235,904	14.67%	2,025,834	14.50%	181,785	9.86%
62 Total General Revenue	7,949,255	64.25%	8,650,519	70.90%	9,543,126	71.46%	892,607	10.32%	8,921,206	63.86%	(621,920)	-6.52%
63 <b>Revenue By Sport:</b>												
64 <b>Men's Programs:</b>												
65 <b>Football</b>												
66 Ticket Sales	1,857,899	15.02%	1,429,665	11.72%	1,640,411	12.28%	210,746	14.74%	2,656,751	19.02%	1,016,340	61.96%
67 Game Guarantees	575,000	4.65%	325,000	2.66%	325,000	2.43%	0	0.00%	0	0.00%	(325,000)	-100.00%
68 Media/Broadcast Receipts	75,800	0.61%	4,000	0.03%	600	0.00%	(3,400)	-85.00%	371	0.00%	(229)	-38.17%
69 Other (Tourn/Bowl/Conf)	659,737	5.33%	590,138	4.84%	626,625	4.69%	36,487	6.18%	836,860	5.99%	210,235	33.55%
70 <b>Basketball</b>												
71 Ticket Sales	555,205	4.49%	603,871	4.95%	607,690	4.55%	3,819	0.63%	720,822	5.16%	113,132	18.62%
72 Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
73 Media/Broadcast Receipts	18,950	0.15%	1,000	0.01%	150	0.00%	(850)	-85.00%	93	0.00%	(57)	-38.00%
74 Other (Tourn/Bowl/Conf)	221,603	1.79%	195,256	1.60%	207,579	1.55%	12,323	6.31%	282,929	2.03%	75,350	36.30%
75 Track & Field/Cross Country	58,364	0.47%	51,213	0.42%	51,361	0.38%	148	0.29%	71,104	0.51%	19,743	38.44%
76 Tennis	22,229	0.18%	20,105	0.16%	20,238	0.15%	133	0.66%	28,150	0.20%	7,912	39.09%
77 Baseball Ticket Sales	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
78 Wrestling	35,560	0.29%	31,742	0.26%	31,632	0.24%	(110)	-0.35%	43,440	0.31%	11,808	37.33%
79 Golf	22,205	0.18%	22,957	0.19%	20,238	0.15%	(2,719)	-11.84%	30,336	0.22%	10,098	49.90%
80 Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
81 Total Men's Sport Revenue	4,102,552	33.16%	3,274,947	26.84%	3,531,524	26.45%	256,577	7.83%	4,670,856	33.44%	1,139,332	32.26%
82 <b>Women's Programs</b>												
83 <b>Volleyball</b>												
84 Ticket Sales	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
85 Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
86 Other (Tourn/Bowl/Conf)	37,362	0.30%	30,158	0.25%	32,652	0.24%	2,494	8.27%	42,225	0.30%	9,573	29.32%
87 <b>Basketball</b>												
88 Ticket Sales	15,809	0.13%	14,287	0.12%	11,755	0.09%	(2,532)	-17.72%	12,677	0.09%	922	7.84%
89 Game Guarantees	5,000	0.04%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
90 Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
91 Other (Tourn/Bowl/Conf)	38,329	0.31%	34,013	0.28%	36,277	0.27%	2,264	6.66%	49,175	0.35%	12,898	35.55%
92 Track & Field/Cross Country	67,966	0.55%	61,266	0.50%	61,480	0.46%	214	0.35%	85,179	0.61%	23,699	38.55%
93 Tennis	22,205	0.18%	20,105	0.16%	20,238	0.15%	133	0.66%	28,150	0.20%	7,912	39.09%
94 Gymnastics	43,820	0.35%	35,667	0.29%	35,730	0.27%	63	0.18%	47,780	0.34%	12,050	33.73%
95 Golf	24,205	0.20%	20,105	0.16%	20,238	0.15%	133	0.66%	28,150	0.20%	7,912	39.09%
96 Soccer	44,409	0.36%	40,210	0.33%	40,476	0.30%	266	0.66%	56,300	0.40%	15,824	39.09%
97 Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
98 Skiing	22,205	0.18%	20,105	0.16%	20,238	0.15%	133	0.66%	28,150	0.20%	7,912	39.09%
99 Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
100 Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
101 Total Women's Sport Rev	321,310	2.60%	275,916	2.26%	279,084	2.09%	3,168	1.15%	377,786	2.70%	98,702	35.37%
102 <b>Total Revenue</b>	12,373,117	100.00%	12,201,382	100.00%	13,353,734	100.00%	1,152,352	9.44%	13,969,848	100.00%	616,114	4.61%

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Boise State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	FY03		FY04		FY04		Variance	Variance	FY05 Orig		Variance	Variance	
	Actual	%	Budget	%	Estimate	%	04 Est/04 Bud	7/3	Oper Bdgt	%	05 Bud/04 Est	11/5	
<b>Expenditures by Admin/Sport</b>													
<b>103 Administrative and General</b>													
104	Athletic Director Office	867,034	7.15%	1,014,227	8.31%	916,870	6.87%	(97,357)	-9.60%	1,067,242	7.64%	150,372	16.40%
105	Fund Raising Office	1,038,848	8.57%	1,003,194	8.22%	640,525	4.80%	(362,669)	-36.15%	733,329	5.25%	92,804	14.49%
106	Sports Information	232,845	1.92%	273,055	2.24%	274,055	2.05%	1,000	0.37%	285,290	2.04%	11,235	4.10%
107	Trainer/Equipment Manager	199,077	1.64%	332,988	2.73%	332,988	2.49%	0	0.00%	348,086	2.49%	15,098	4.53%
108	Equipment Manager	96,903	0.80%	80,991	0.66%	109,800	0.82%	28,809	35.57%	93,219	0.67%	(16,581)	-15.10%
109	Ticket Office	165,323	1.36%	190,387	1.56%	174,565	1.31%	(15,822)	-8.31%	229,864	1.65%	55,299	31.68%
110	Medical/Insurance	61,117	0.50%	30,000	0.25%	30,000	0.22%	0	0.00%	30,000	0.21%	0	0.00%
111	Special Events	385,091	3.18%	11,926	0.10%	659,084	4.94%	647,158	5426.45%	328,505	2.35%	(330,579)	-50.16%
112	Other Miscellaneous	866,355	7.14%	981,507	8.04%	1,035,152	7.75%	53,645	5.47%	1,255,975	8.99%	220,823	21.33%
113	Facilities Maint. & Debt Service	1,193,295	9.84%	1,087,010	8.91%	1,610,102	12.06%	523,092	48.12%	1,876,940	13.44%	266,838	16.57%
114	Capital Improvements	121,071	1.00%	17,000	0.14%	85,245	0.64%	68,245	401.44%	69,616	0.50%	(15,629)	-18.33%
115	<b>Total Admin &amp; General</b>	<b>5,226,959</b>	<b>43.10%</b>	<b>5,022,285</b>	<b>41.16%</b>	<b>5,868,386</b>	<b>43.95%</b>	<b>846,101</b>	<b>16.85%</b>	<b>6,318,066</b>	<b>45.23%</b>	<b>449,680</b>	<b>7.66%</b>
116													
<b>117 Men's Programs:</b>													
118	Football	2,806,025	23.14%	2,915,036	23.89%	3,104,536	23.25%	189,500	6.50%	3,025,114	21.66%	(79,422)	-2.56%
119	Basketball	771,674	6.36%	787,621	6.46%	834,418	6.25%	46,797	5.94%	951,182	6.81%	116,764	13.99%
120	Track & Field/Cross Country	258,541	2.13%	268,652	2.20%	281,195	2.11%	12,543	4.67%	302,206	2.16%	21,011	7.47%
121	Tennis	216,829	1.79%	233,977	1.92%	247,752	1.86%	13,775	5.89%	242,276	1.73%	(5,476)	-2.21%
122	Baseball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
123	Wrestling	230,955	1.90%	213,766	1.75%	242,577	1.82%	28,811	13.48%	273,401	1.96%	30,824	12.71%
124	Golf	167,976	1.39%	143,027	1.17%	142,912	1.07%	(115)	-0.08%	117,588	0.84%	(25,324)	-17.72%
125	Volleyball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
126	Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
127	<b>Total Men's Programs</b>	<b>4,452,000</b>	<b>36.71%</b>	<b>4,562,079</b>	<b>37.39%</b>	<b>4,853,390</b>	<b>36.35%</b>	<b>291,311</b>	<b>6.39%</b>	<b>4,911,767</b>	<b>35.16%</b>	<b>58,377</b>	<b>1.20%</b>
128													
<b>129 Women's Programs</b>													
130	Volleyball	408,368	3.37%	445,140	3.65%	425,751	3.19%	(19,389)	-4.36%	471,853	3.38%	46,102	10.83%
131	Basketball	615,368	5.07%	600,556	4.92%	632,978	4.74%	32,422	5.40%	637,925	4.57%	4,947	0.78%
132	Track & Field/Cross Country	304,661	2.51%	316,000	2.59%	329,270	2.47%	13,270	4.20%	353,685	2.53%	24,415	7.41%
133	Tennis	222,893	1.84%	228,476	1.87%	232,529	1.74%	4,053	1.77%	230,991	1.65%	(1,538)	-0.66%
134	Gymnastics	309,759	2.55%	314,571	2.58%	335,858	2.52%	21,287	6.77%	368,674	2.64%	32,816	9.77%
135	Golf	201,316	1.66%	172,399	1.41%	180,852	1.35%	8,453	4.90%	154,733	1.11%	(26,119)	-14.44%
136	Soccer	333,484	2.75%	347,615	2.85%	331,535	2.48%	(16,080)	-4.63%	332,427	2.38%	892	0.27%
137	Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
138	Skiing	52,650	0.43%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	96,959	100.00%
138	Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
137	Rodeo/New Sport	0	0.00%	191,350	1.57%	162,295	1.22%	(29,055)	-15.18%	189,010	1.35%	26,715	16.46%
138	<b>Total Women's Programs</b>	<b>2,448,499</b>	<b>20.19%</b>	<b>2,616,107</b>	<b>21.44%</b>	<b>2,631,068</b>	<b>19.70%</b>	<b>14,961</b>	<b>0.57%</b>	<b>2,739,298</b>	<b>19.61%</b>	<b>205,189</b>	<b>7.80%</b>
139													
140	<b>Total Expenditures</b>	<b>12,127,458</b>	<b>100.00%</b>	<b>12,200,471</b>	<b>100.00%</b>	<b>13,352,844</b>	<b>100.00%</b>	<b>1,152,373</b>	<b>9.45%</b>	<b>13,969,131</b>	<b>100.00%</b>	<b>616,287</b>	<b>4.62%</b>

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Idaho State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act		FY04 Bud		FY04 Est		Variance	Variance	FY05 Orig		Variance	Variance
	as of 6/03	%	FY04	%	as of 6/04	%	04 Est/04 Bud	(7/3)	Oper Bdgt	%	05 Bud/04 Est	(11/5)
<b>1 Revenue:</b>												
<b>2 Program Revenue:</b>												
3 Ticket Sales/Event Receipts	441,856	7.26%	482,000	7.82%	531,584	8.05%	49,584	10.29%	577,500	8.05%	45,916	8.64%
4 Tournament/Bowl/Conf Receipts	373,151	6.13%	290,090	4.71%	384,112	5.82%	94,022	32.41%	350,000	4.88%	(34,112)	-8.88%
5 Media/Broadcast Receipts	31,588	0.52%	32,000	0.52%	30,200	0.46%	(1,800)	-5.63%	0	0.00%	(30,200)	-100.00%
6 Concessions/Prog/Parking/Advert	279,861	4.60%	263,500	4.27%	342,081	5.18%	78,581	29.82%	635,000	8.86%	292,919	85.63%
7 Game Guarantees	211,888	3.48%	199,000	3.23%	199,558	3.02%	558	0.28%	102,500	1.43%	(97,058)	-48.64%
8 Foundation/Booster/Priv Donations	513,066	8.43%	385,000	6.25%	592,782	8.98%	207,782	53.97%	800,000	11.16%	207,218	34.96%
9 Other	45,612	0.75%	25,000	0.41%	24,000	0.36%	(1,000)	-4.00%	25,000	0.35%	1,000	4.17%
10 Total Program Revenue	1,897,022	31.18%	1,676,590	27.20%	2,104,317	31.88%	427,727	25.51%	2,490,000	34.73%	385,683	18.33%
<b>11 Non-Program Revenue:</b>												
<b>12 Special Events Revenue:</b>												
13 NCAA/Bowl/World Series	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>14 Student Fee Revenue:</b>												
15 Student Fees	1,867,895	30.70%	1,865,738	30.27%	1,875,000	28.40%	9,262	0.50%	1,865,738	26.02%	(9,262)	-0.49%
<b>16 State Support:</b>												
17 Approp Funds - Limit	1,745,300	28.69%	1,851,700	30.04%	1,851,700	28.05%	0	0.00%	1,960,400	27.34%	108,700	5.87%
18 Approp Funds - Gender Equity	300,000	4.93%	443,500	7.19%	443,500	6.72%	0	0.00%	526,500	7.34%	83,000	18.71%
19 Total State Support	2,045,300	33.62%	2,295,200	37.23%	2,295,200	34.77%	0	0.00%	2,486,900	34.69%	191,700	8.35%
<b>20 Institutional Support:</b>												
21 Auxiliary Enterprises	46,000	0.76%	46,000	0.75%	46,000	0.70%	0	0.00%	46,000	0.64%	0	0.00%
22 Institutional	227,640	3.74%	281,100	4.56%	281,100	4.26%	0	0.00%	281,100	3.92%	0	0.00%
23 Total Instit Support	273,640	4.50%	327,100	5.31%	327,100	4.95%	0	0.00%	327,100	4.56%	0	0.00%
24 Total Non-Program Revenue	4,186,835	68.82%	4,488,038	72.80%	4,497,300	68.12%	9,262	0.21%	4,679,738	65.27%	182,438	4.06%
<b>25 Total Revenue:</b>	<b>6,083,857</b>	<b>100.00%</b>	<b>6,164,628</b>	<b>100.00%</b>	<b>6,601,617</b>	<b>100.00%</b>	<b>436,989</b>	<b>7.09%</b>	<b>7,169,738</b>	<b>100.00%</b>	<b>568,121</b>	<b>8.61%</b>
<b>26</b>												
<b>27 Expenditures:</b>												
28 Coaches Salaries & Bonuses	1,054,190	17.67%	1,089,570	17.67%	1,051,500	15.93%	(38,070)	-3.49%	1,173,444	16.37%	121,944	11.60%
29 Other Salaries and Wages	788,422	13.22%	905,444	14.69%	853,900	12.93%	(51,544)	-5.69%	915,810	12.77%	61,910	7.25%
30 Fringe Benefits	574,174	9.63%	671,731	10.90%	645,975	9.79%	(25,756)	-3.83%	744,099	10.38%	98,124	15.19%
31 Athletic Scholarship/Grants in Aid	1,305,437	21.89%	1,445,628	23.45%	1,600,000	24.24%	154,372	10.68%	1,700,000	23.71%	100,000	6.25%
32 Game Guarantees	70,500	1.18%	95,000	1.54%	115,890	1.76%	20,890	21.99%	65,000	0.91%	(50,890)	-43.91%
33 Medical Insurance/Medical Fees	148,457	2.49%	143,296	2.32%	220,000	3.33%	76,704	53.53%	399,500	5.57%	179,500	81.59%
34 Travel:												
35 Team and Coaches	503,131	8.44%	575,000	9.33%	655,534	9.93%	80,534	14.01%	685,064	9.55%	29,530	4.50%
36 Recruiting and Other	209,937	3.52%	180,500	2.93%	223,800	3.39%	43,300	23.99%	227,474	3.17%	3,674	1.64%
37 Supplies, Equip, Serv & Op Exp	1,130,870	18.96%	973,459	15.79%	970,018	14.69%	(3,441)	-0.35%	1,174,347	16.38%	204,329	21.06%
38 Facility Use Charges	85,000	1.43%	85,000	1.38%	85,000	1.29%	0	0.00%	85,000	1.19%	0	0.00%
39 Debt Service on Athletic Facilities	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
40 Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
41 Capital Improvements	94,599	1.59%	0	0.00%	180,000	2.73%	180,000	100.00%	0	0.00%	(180,000)	-100.00%
<b>42 Total Expenditures:</b>	<b>5,964,717</b>	<b>100.00%</b>	<b>6,164,628</b>	<b>100.00%</b>	<b>6,601,617</b>	<b>100.00%</b>	<b>436,989</b>	<b>7.09%</b>	<b>7,169,738</b>	<b>100.00%</b>	<b>568,121</b>	<b>8.61%</b>
<b>43</b>												
<b>44 Excess (Deficiency) of Revenues</b>												
45 Over Expenditures (Line 25 minus Line 42)	119,140		0		0		0	0.00%	0		0	0.00%
<b>46</b>												
47 Ending Fund Balance 6/30 (PY Fund Balance plus Line 47)	703,169		703,169		703,169		0		703,169		0	
<b>48</b>												
49 Nonresident Fee Waivers	764,460		924,000		834,900		(89,100)		920,400		85,500	
<b>50</b>												
<b>51 Athletic Camp Activity:</b>												
52 Camp Revenue	162,157		120,000		160,000		40,000		160,000		0	
53 Camp Expenditures	163,188		120,000		160,000		40,000		160,000		0	
54 Camp Surplus/(Deficit)	-1,031		0		0		0		0		0	

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Idaho State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	FY03 Act	FY04 Bud	FY04 Bud	FY04 Est	FY04 Est	FY04 Est	Variance	Variance	FY05 Orig		Variance	Variance	
	as of 6/03	as of 6/03	as of 6/03	as of 6/03	as of 6/03	as of 6/03	04 Est/04 Bud	04 Est/04 Bud	Oper Bdgt	Oper Bdgt	05 Bud/04 Est	05 Bud/04 Est	
		%	%	%	%	%	(5-3)	(7/3)			(9-5)	(11/5)	
<b>Revenue by Program:</b>													
55	<b>General Revenue:</b>												
56	Foundation/Booster/Priv Donations	513,066	8.43%	385,000	6.25%	592,782	8.98%	207,782	53.97%	800,000	11.16%	207,218	34.96%
57	Student Fees	1,867,895	30.70%	1,865,738	30.27%	1,875,000	28.40%	9,262	0.50%	1,865,738	26.02%	(9,262)	-0.49%
58	Appropriated Funds	2,045,300	33.62%	2,295,200	37.23%	2,295,200	34.77%	0	0.00%	2,486,900	34.69%	191,700	8.35%
59	Institutional Support	273,640	4.50%	327,100	5.31%	327,100	4.95%	0	0.00%	327,100	4.56%	0	0.00%
60	Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
61	Other	646,227	10.62%	580,590	9.42%	738,095	11.18%	157,505	27.13%	1,000,000	13.95%	261,905	35.48%
62	Total General Revenue	5,346,128	87.87%	5,453,628	88.47%	5,828,177	88.28%	374,549	6.87%	6,479,738	90.38%	651,561	11.18%
63	<b>Revenue By Sport:</b>												
64	<b>Men's Programs:</b>												
65	<b>Football</b>												
66	Ticket Sales	253,943	4.17%	270,000	4.38%	330,570	5.01%	60,570	22.43%	360,000	5.02%	29,430	8.90%
67	Game Guarantees	80,000	1.31%	100,000	1.62%	116,478	1.76%	16,478	16.48%	20,000	0.28%	(96,478)	-82.83%
68	Media/Broadcast Receipts	18,887	0.31%	8,500	0.14%	17,500	0.27%	9,000	105.88%	0	0.00%	(17,500)	-100.00%
69	Other (Tourn/Bowl/Conf)	13,103	0.22%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
70	<b>Basketball</b>												
71	Ticket Sales	167,212	2.75%	190,000	3.08%	176,123	2.67%	(13,877)	-7.30%	190,000	2.65%	13,877	7.88%
72	Game Guarantees	122,798	2.02%	95,000	1.54%	76,080	1.15%	(18,920)	-19.92%	80,000	1.12%	3,920	5.15%
73	Media/Broadcast Receipts	12,100	0.20%	8,500	0.14%	12,100	0.18%	3,600	42.35%	0	0.00%	(12,100)	-100.00%
74	Other (Tourn/Bowl/Conf)	12,112	0.20%	10,000	0.16%	11,280	0.17%	1,280	12.80%	10,000	0.14%	(1,280)	-11.35%
75	Track & Field/Cross Country	3,323	0.05%	500	0.01%	400	0.01%	(100)	-20.00%	1,000	0.01%	600	150.00%
76	Tennis	1,849	0.03%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
77	Baseball Ticket Sales	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
78	Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
79	Golf	3,169	0.05%	0	0.00%	750	0.01%	750	100.00%	0	0.00%	(750)	-100.00%
80	Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
81	Total Men's Sport Revenue	688,496	11.32%	682,500	11.07%	741,281	11.23%	58,781	8.61%	661,000	9.22%	(80,281)	-10.83%
82	<b>Women's Programs</b>												
83	<b>Volleyball</b>												
84	Ticket Sales	2,442	0.04%	3,000	0.05%	3,955	0.06%	955	31.83%	4,500	0.06%	545	13.78%
85	Game Guarantees	1,500	0.02%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
86	Other (Tourn/Bowl/Conf)	3,765	0.06%	0	0.00%	68	0.00%	68	100.00%	0	0.00%	(68)	-100.00%
87	<b>Basketball</b>												
88	Ticket Sales	11,681	0.19%	12,000	0.19%	15,693	0.24%	3,693	30.78%	16,000	0.22%	307	1.96%
89	Game Guarantees	4,000	0.07%	4,000	0.06%	7,000	0.11%	3,000	75.00%	2,500	0.03%	(4,500)	-64.29%
90	Media/Broadcast Receipts	600	0.01%	3,000	0.05%	600	0.01%	(2,400)	-80.00%	0	0.00%	(600)	-100.00%
91	Other (Tourn/Bowl/Conf)	2,723	0.04%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
92	Track & Field/Cross Country	2,337	0.04%	500	0.01%	400	0.01%	(100)	-20.00%	1,000	0.01%	600	150.00%
93	Tennis	1,598	0.03%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
94	Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
95	Golf	1,393	0.02%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
96	Soccer	17,194	0.28%	6,000	0.10%	4,443	0.07%	(1,557)	-25.95%	5,000	0.07%	557	12.54%
97	Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
98	Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
99	Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
100	Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
101	Total Women's Sport Rev	49,233	0.81%	28,500	0.46%	32,159	0.49%	3,659	12.84%	29,000	0.40%	(3,159)	-9.82%
102	<b>Total Revenue</b>	<b>6,083,857</b>	<b>100.00%</b>	<b>6,164,628</b>	<b>100.00%</b>	<b>6,601,617</b>	<b>100.00%</b>	<b>436,989</b>	<b>7.09%</b>	<b>7,169,738</b>	<b>100.00%</b>	<b>568,121</b>	<b>8.61%</b>

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Idaho State University**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act		FY04 Bud		FY04 Est		Variance	Variance	FY05 Orig		Variance	Variance
	as of 6/03	%	FY04	%	as of 6/04	%	04 Est/04 Bud	7/3	Oper Bdgt	%	05 Bud/04 Est	11/5
<b>Expenditures by Admin/Sport</b>												
103 <b>Administrative and General</b>												
104 Athletic Director Office	755,862	12.67%	809,290	13.13%	935,000	14.16%	125,710	15.53%	944,008	13.17%	9,008	0.96%
105 Fund Raising Office	201,231	3.37%	243,701	3.95%	231,000	3.50%	(12,701)	-5.21%	275,000	3.84%	44,000	19.05%
106 Sports Information	115,355	1.93%	138,567	2.25%	127,000	1.92%	(11,567)	-8.35%	125,000	1.74%	(2,000)	-1.57%
107 Trainer/Equipment Manager	155,977	2.61%	206,392	3.35%	155,000	2.35%	(51,392)	-24.90%	215,000	3.00%	60,000	38.71%
108 Equipment Manager	54,660	0.92%	53,789	0.87%	53,000	0.80%	(789)	-1.47%	56,000	0.78%	3,000	5.66%
109 Ticket Office	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
110 Medical/Insurance	70,882	1.19%	90,998	1.48%	93,700	1.42%	2,702	2.97%	24,000	0.33%	(69,700)	-74.39%
111 Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
112 Other Miscellaneous	285,752	4.79%	233,338	3.79%	268,917	4.07%	35,579	15.25%	282,893	3.95%	13,976	5.20%
113 Facilities Maint. & Debt Service	85,000	1.43%	85,000	1.38%	85,000	1.29%	0	0.00%	85,000	1.19%	0	0.00%
114 Capital Improvements	0	0.00%	0	0.00%	180,000	2.73%	180,000	100.00%	0	0.00%	(180,000)	-100.00%
115 <b>Total Admin &amp; General</b>	<b>1,724,719</b>	<b>28.92%</b>	<b>1,861,075</b>	<b>30.19%</b>	<b>2,128,617</b>	<b>32.24%</b>	<b>267,542</b>	<b>14.38%</b>	<b>2,006,901</b>	<b>27.99%</b>	<b>(121,716)</b>	<b>-5.72%</b>
116												
117 <b>Men's Programs:</b>												
118 Football	1,563,318	26.21%	1,494,873	24.25%	1,635,000	24.77%	140,127	9.37%	1,725,000	24.06%	90,000	5.50%
119 Basketball	636,429	10.67%	554,934	9.00%	625,000	9.47%	70,066	12.63%	625,000	8.72%	0	0.00%
120 Track & Field/Cross Country	238,627	4.00%	233,056	3.78%	269,000	4.07%	35,944	15.42%	333,352	4.65%	64,352	23.92%
121 Tennis	92,795	1.56%	93,133	1.51%	99,000	1.50%	5,867	6.30%	120,000	1.67%	21,000	21.21%
122 Baseball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
123 Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
124 Golf	54,658	0.92%	56,615	0.92%	62,000	0.94%	5,385	9.51%	85,000	1.19%	23,000	37.10%
125 Volleyball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
126 Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
127 <b>Total Men's Programs</b>	<b>2,585,827</b>	<b>43.35%</b>	<b>2,432,611</b>	<b>39.46%</b>	<b>2,690,000</b>	<b>40.75%</b>	<b>257,389</b>	<b>10.58%</b>	<b>2,888,352</b>	<b>40.29%</b>	<b>198,352</b>	<b>7.37%</b>
128												
129 <b>Women's Programs</b>												
130 Volleyball	323,934	5.43%	310,196	5.03%	348,000	5.27%	37,804	12.19%	385,000	5.37%	37,000	10.63%
131 Basketball	509,516	8.54%	487,765	7.91%	518,000	7.85%	30,235	6.20%	550,000	7.67%	32,000	6.18%
132 Track & Field/Cross Country	308,290	5.17%	317,572	5.15%	337,000	5.10%	19,428	6.12%	389,840	5.44%	52,840	15.68%
133 Tennis	118,660	1.99%	127,950	2.08%	135,000	2.04%	7,050	5.51%	155,000	2.16%	20,000	14.81%
134 Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
135 Golf	64,479	1.08%	87,050	1.41%	95,000	1.44%	7,950	9.13%	110,000	1.53%	15,000	15.79%
136 Soccer	329,292	5.52%	320,572	5.20%	350,000	5.30%	29,428	9.18%	380,000	5.30%	30,000	8.57%
137 Softball	0	0.00%	219,837	3.57%	0	0.00%	(219,837)	-100.00%	304,645	4.25%	304,645	100.00%
138 Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	96,959	100.00%
138 Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
137 Rodeo/New Sport	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
138 <b>Total Women's Programs</b>	<b>1,654,171</b>	<b>27.73%</b>	<b>1,870,942</b>	<b>30.35%</b>	<b>1,783,000</b>	<b>27.01%</b>	<b>(87,942)</b>	<b>-4.70%</b>	<b>2,274,485</b>	<b>31.72%</b>	<b>588,444</b>	<b>33.00%</b>
139												
140 <b>Total Expenditures</b>	<b>5,964,717</b>	<b>100.00%</b>	<b>6,164,628</b>	<b>100.00%</b>	<b>6,601,617</b>	<b>100.00%</b>	<b>436,989</b>	<b>7.09%</b>	<b>7,169,738</b>	<b>100.00%</b>	<b>568,121</b>	<b>8.61%</b>

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**University of Idaho**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act	%	FY04 Bud	%	FY04 Est	%	Variance	Variance	FY05 Orig	%	Variance	Variance
	as of 6/03		FY04		as of 6/04		04 Est/04 Bud	(7/3)	Oper Bdg		05 Bud/04 Est	(11/5)
<b>1 Revenue:</b>												
<b>2 Program Revenue:</b>												
3 Ticket Sales/Event Revenue	268,793	3.15%	314,000	3.57%	337,984	3.66%	23,984	7.64%	195,000	2.10%	(142,984)	-42.30%
4 Tournament/Bowl/Conf Receipts	328,985	3.86%	297,958	3.39%	428,443	4.64%	130,485	43.79%	386,290	4.16%	(42,153)	-9.84%
5 Media/Broadcast Receipts	132,273	1.55%	120,000	1.36%	140,000	1.52%	20,000	16.67%	140,000	1.51%	0	0.00%
6 Concessions/Prog/Parking/Advert	447,764	5.26%	482,500	5.48%	494,668	5.35%	12,168	2.52%	532,000	5.73%	37,332	7.55%
7 Game Guarantees	1,155,800	13.57%	1,046,500	11.89%	1,059,612	11.47%	13,112	1.25%	890,000	9.59%	(169,612)	-16.01%
8 Foundation/Booster/Priv Donations	1,623,694	19.06%	1,978,537	22.48%	1,916,619	20.74%	(61,918)	-3.13%	2,010,250	21.66%	93,631	4.89%
9 Other	420,310	4.93%	240,975	2.74%	312,302	3.38%	71,327	29.60%	226,300	2.44%	(86,002)	-27.54%
10 Total Program Revenue	4,377,619	51.38%	4,480,470	50.91%	4,689,628	50.76%	209,158	4.67%	4,379,840	47.20%	(309,788)	-6.61%
<b>11 Non-Program Revenue:</b>												
<b>12 Special Events Revenue:</b>												
13 NCAA/Bowl/World Series	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>14 Student Fee Revenue:</b>												
15 Student Fees	1,733,410	20.34%	1,769,930	20.11%	1,771,975	19.18%	2,045	0.12%	1,906,046	20.54%	134,071	7.57%
<b>16 State Support:</b>												
17 Approp Funds - Limit	1,587,400	18.63%	1,624,000	18.45%	1,851,700	20.04%	227,700	14.02%	1,960,400	21.13%	108,700	5.87%
18 Approp Funds - Gender Equity	275,760	3.24%	346,660	3.94%	346,660	3.75%	0	0.00%	419,496	4.52%	72,836	21.01%
19 Total State Support	1,863,160	21.87%	1,970,660	22.39%	2,198,360	23.79%	227,700	11.55%	2,379,896	25.65%	181,536	8.26%
<b>20 Institutional Support:</b>												
21 Auxiliary Enterprises	50,000	0.59%	50,000	0.57%	50,000	0.54%	0	0.00%	50,000	0.54%	0	0.00%
22 Institutional	496,200	5.82%	529,500	6.02%	529,500	5.73%	0	0.00%	563,500	6.07%	34,000	6.42%
23 Total Instit Support	546,200	6.41%	579,500	6.58%	579,500	6.27%	0	0.00%	613,500	6.61%	34,000	5.87%
24 Total Non-Program Revenue	4,142,770	48.62%	4,320,090	49.09%	4,549,835	49.24%	229,745	5.32%	4,899,442	52.80%	349,607	7.68%
<b>25 Total Revenue:</b>	<b>8,520,389</b>	<b>100.00%</b>	<b>8,800,560</b>	<b>100.00%</b>	<b>9,239,463</b>	<b>100.00%</b>	<b>438,903</b>	<b>4.99%</b>	<b>9,279,282</b>	<b>100.00%</b>	<b>39,819</b>	<b>0.43%</b>
<b>26 Expenditures:</b>												
27 Coaches Salaries & Bonuses	1,578,766	18.61%	1,551,491	17.84%	1,671,272	18.10%	119,781	7.72%	1,552,451	16.74%	(118,821)	-7.11%
29 Other Salaries and Wages	1,185,633	13.98%	1,135,742	13.06%	1,059,563	11.47%	(76,179)	-6.71%	1,146,785	12.36%	87,222	8.23%
30 Fringe Benefits	735,276	8.67%	806,496	9.27%	780,486	8.45%	(26,010)	-3.23%	849,564	9.16%	69,078	8.85%
31 Athletic Scholarship/Grants in Aid	1,632,751	19.25%	1,762,424	20.26%	1,712,179	18.54%	(50,245)	-2.85%	2,028,163	21.87%	315,984	18.46%
32 Game Guarantees	387,000	4.56%	280,340	3.22%	280,656	3.04%	316	0.11%	162,000	1.75%	(118,656)	-42.28%
33 Medical Insurance/Medical Fees	184,304	2.17%	182,500	2.10%	230,000	2.49%	47,500	26.03%	246,808	2.66%	16,808	7.31%
34 Travel:												
35 Team and Coaches	906,823	10.69%	1,013,357	11.65%	1,089,462	11.80%	76,105	7.51%	1,178,870	12.71%	89,408	8.21%
36 Recruiting and Other	248,171	2.93%	267,568	3.08%	318,650	3.45%	51,082	19.09%	269,850	2.91%	(48,800)	-15.31%
37 Supplies, Equip, Serv & Op Exp	1,515,403	17.86%	1,576,949	18.13%	1,837,930	19.90%	260,981	16.55%	1,752,528	18.89%	(85,402)	-4.65%
38 Facility Use Charges	60,959	0.72%	75,000	0.86%	75,000	0.81%	0	0.00%	70,000	0.75%	(5,000)	-6.67%
39 Debt Service on Athletic Facilities	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
40 Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
41 Capital Improvements	48,002	0.57%	46,677	0.54%	180,000	1.95%	133,323	285.63%	18,800	0.20%	(161,200)	-89.56%
<b>42 Total Expenditures:</b>	<b>8,483,088</b>	<b>100.00%</b>	<b>8,698,544</b>	<b>100.00%</b>	<b>9,235,198</b>	<b>100.00%</b>	<b>536,654</b>	<b>6.17%</b>	<b>9,275,819</b>	<b>100.00%</b>	<b>40,621</b>	<b>0.44%</b>
<b>43 Excess (Deficiency) of Revenues</b>												
44 Over Expenditures (Line 25 minus Line 42)	37,301		102,016		4,265		(97,751)	-95.82%	3,463		(802)	-18.80%
<b>45 Ending Fund Balance 6/30 (PY Fund Balance plus Line 47)</b>	<b>115,606</b>		<b>181,162</b>		<b>83,411</b>		<b>(97,751)</b>		<b>86,874</b>		<b>3,463</b>	
<b>46 Nonresident Fee Waivers</b>	<b>1,186,255</b>		<b>1,080,000</b>		<b>1,080,000</b>		<b>0</b>		<b>1,190,000</b>		<b>110,000</b>	
<b>51 Athletic Camp Activity:</b>												
52 Camp Revenue	158,164		177,820		158,614		(19,206)		165,000		6,386	
53 Camp Expenditures	121,041		177,820		158,614		(19,206)		165,000		6,386	
54 Camp Surplus/(Deficit)	37,123		0		0		0		0		0	

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**University of Idaho**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act	FY04 Bud	FY04 Est				Variance	Variance	FY05 Orig		Variance	Variance
	as of 6/03	as of 6/03	as of 6/04	%	%	%	04 Est/04 Bud	(7/3)	Oper Bdgt	%	05 Bud/04 Est	(11/5)
<b>Revenue by Program:</b>												
55 <b>General Revenue:</b>												
56 Foundation/Booster/Priv Donations	1,623,694	19.06%	1,978,537	22.48%	1,916,619	20.74%	(61,918)	-3.13%	2,010,250	21.66%	93,631	4.89%
57 Student Fees	1,733,410	20.34%	1,769,930	20.11%	1,771,975	19.18%	2,045	0.12%	1,906,046	20.54%	134,071	7.57%
58 Appropriated Funds	1,863,160	21.87%	1,970,660	22.39%	2,198,360	23.79%	227,700	11.55%	2,379,896	25.65%	181,536	8.26%
59 Institutional Support	546,200	6.41%	579,500	6.58%	579,500	6.27%	0	0.00%	613,500	6.61%	34,000	5.87%
60 Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
61 Other	1,131,561	13.28%	960,533	10.91%	1,184,095	12.82%	223,562	23.27%	1,091,690	11.76%	(92,405)	-7.80%
62 Total General Revenue	6,898,025	80.96%	7,259,160	82.49%	7,650,549	82.80%	391,389	5.39%	8,001,382	86.23%	350,833	4.59%
63 <b>Revenue By Sport:</b>												
64 <b>Men's Programs:</b>												
65 <b>Football</b>												
66 Ticket Sales	223,606	2.62%	260,000	2.95%	288,429	3.12%	28,429	10.93%	145,000	1.56%	(143,429)	-49.73%
67 Game Guarantees	1,090,000	12.79%	1,010,000	11.48%	1,010,000	10.93%	0	0.00%	855,000	9.21%	(155,000)	-15.35%
68 Media/Broadcast Receipts	24,000	0.28%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
69 Other (Tourn/Bowl/Conf)	11,520	0.14%	17,500	0.20%	0	0.00%	(17,500)	-100.00%	2,000	0.02%	2,000	100.00%
70 <b>Basketball</b>												
71 Ticket Sales	36,081	0.42%	45,000	0.51%	35,272	0.38%	(9,728)	-21.62%	40,000	0.43%	4,728	13.40%
72 Game Guarantees	65,000	0.76%	30,000	0.34%	46,112	0.50%	16,112	53.71%	30,000	0.32%	(16,112)	-34.94%
73 Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
74 Other (Tourn/Bowl/Conf)	11,954	0.14%	12,000	0.14%	14,321	0.15%	2,321	19.34%	14,000	0.15%	(321)	-2.24%
75 Track & Field/Cross Country	8,024	0.09%	4,750	0.05%	5,989	0.06%	1,239	26.08%	4,000	0.04%	(1,989)	-33.21%
76 Tennis	973	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
77 Baseball Ticket Sales	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
78 Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
79 Golf	5,680	0.07%	5,400	0.06%	5,400	0.06%	0	0.00%	5,400	0.06%	0	0.00%
80 Media/Broadcast Receipts	108,273	1.27%	120,000	1.36%	140,000	1.52%	20,000	16.67%	140,000	1.51%	0	0.00%
81 Total Men's Sport Revenue	1,585,111	18.60%	1,504,650	17.10%	1,545,523	16.73%	40,873	2.72%	1,235,400	13.31%	(310,123)	-20.07%
82 <b>Women's Programs</b>												
83 <b>Volleyball</b>												
84 Ticket Sales	3,491	0.04%	4,000	0.05%	3,622	0.04%	(378)	-9.45%	4,000	0.04%	378	10.44%
85 Game Guarantees	0	0.00%	1,500	0.02%	0	0.00%	(1,500)	-100.00%	1,500	0.02%	1,500	100.00%
86 Other (Tourn/Bowl/Conf)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
87 <b>Basketball</b>												
88 Ticket Sales	5,615	0.07%	5,000	0.06%	10,661	0.12%	5,661	113.22%	6,000	0.06%	(4,661)	-43.72%
89 Game Guarantees	0	0.00%	5,000	0.06%	3,500	0.04%	(1,500)	-30.00%	3,500	0.04%	0	0.00%
90 Media/Broadcast Receipts	0	0.00%	12,000	0.14%	15,119	0.16%	3,119	25.99%	0	0.00%	(15,119)	-100.00%
91 Other (Tourn/Bowl/Conf)	11,200	0.13%	0	0.00%	0	0.00%	0	0.00%	14,000	0.15%	14,000	100.00%
92 Track & Field/Cross Country	10,152	0.12%	4,750	0.05%	5,989	0.06%	1,239	26.08%	9,000	0.10%	3,011	50.28%
93 Tennis	973	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
94 Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
95 Golf	5,610	0.07%	4,500	0.05%	4,500	0.05%	0	0.00%	4,500	0.05%	0	0.00%
96 Soccer	212	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
97 Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
98 Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
99 Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
100 Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
101 Total Women's Sport Rev	37,253	0.44%	36,750	0.42%	43,391	0.47%	6,641	18.07%	42,500	0.46%	(891)	-2.05%
102 <b>Total Revenue</b>	8,520,389	100.00%	8,800,560	100.00%	9,239,463	100.00%	438,903	4.99%	9,279,282	100.00%	39,819	0.43%

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**University of Idaho**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act	FY04 Bud	FY04 Est				Variance	Variance	FY05 Orig		Variance	Variance
	as of 6/03	FY04	as of 6/04	%	%	%	04 Est/04 Bud	(7/3)	Oper Bdgt	%	05 Bud/04 Est	(11/5)
								%				%
<b>Expenditures by Admin/Sport</b>												
103 <b>Administrative and General</b>												
104 Athletic Director Office	716,728	8.45%	654,834	7.53%	600,223	6.50%	(54,611)	-8.34%	674,023	7.27%	73,800	12.30%
105 Fund Raising Office	343,935	4.05%	280,214	3.22%	241,664	2.62%	(38,550)	-13.76%	277,457	2.99%	35,793	14.81%
106 Sports Information	156,313	1.84%	154,327	1.77%	161,747	1.75%	7,420	4.81%	163,195	1.76%	1,448	0.90%
107 Trainer/Equipment Manager	406,119	4.79%	348,655	4.01%	390,018	4.22%	41,363	11.86%	322,469	3.48%	(67,549)	-17.32%
108 Equipment Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
109 Ticket Office	28,408	0.33%	17,699	0.20%	18,450	0.20%	751	4.24%	22,111	0.24%	3,661	19.84%
110 Medical/Insurance	315,836	3.72%	348,713	4.01%	448,933	4.86%	100,220	28.74%	464,996	5.01%	16,063	3.58%
111 Special Events	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
112 Other Miscellaneous	705,593	8.32%	578,871	6.65%	716,257	7.76%	137,386	23.73%	739,132	7.97%	22,875	3.19%
113 Facilities Maint. & Debt Service	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
114 Capital Improvements	48,002	0.57%	32,677	0.38%	180,000	1.95%	147,323	450.85%	18,800	0.20%	(161,200)	-89.56%
115 <b>Total Admin &amp; General</b>	<b>2,720,934</b>	<b>32.07%</b>	<b>2,415,990</b>	<b>27.77%</b>	<b>2,757,292</b>	<b>29.86%</b>	<b>341,302</b>	<b>14.13%</b>	<b>2,682,183</b>	<b>28.92%</b>	<b>(75,109)</b>	<b>-2.72%</b>
116												
117 <b>Men's Programs:</b>												
118 Football	2,727,375	32.15%	2,953,785	33.96%	3,097,579	33.54%	143,794	4.87%	2,879,910	31.05%	(217,669)	-7.03%
119 Basketball	852,241	10.05%	907,721	10.44%	870,493	9.43%	(37,228)	-4.10%	859,691	9.27%	(10,802)	-1.24%
120 Track & Field/Cross Country	252,776	2.98%	247,035	2.84%	285,483	3.09%	38,448	15.56%	282,639	3.05%	(2,844)	-1.00%
121 Tennis	75,889	0.89%	82,521	0.95%	86,765	0.94%	4,244	5.14%	88,785	0.96%	2,020	2.33%
122 Baseball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
123 Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
124 Golf	82,474	0.97%	107,592	1.24%	103,670	1.12%	(3,922)	-3.65%	122,605	1.32%	18,935	18.26%
125 Volleyball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
126 Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
127 <b>Total Men's Programs</b>	<b>3,990,755</b>	<b>47.04%</b>	<b>4,298,654</b>	<b>49.42%</b>	<b>4,443,990</b>	<b>48.12%</b>	<b>145,336</b>	<b>3.38%</b>	<b>4,233,630</b>	<b>45.64%</b>	<b>(210,360)</b>	<b>-4.73%</b>
128												
129 <b>Women's Programs</b>												
130 Volleyball	362,854	4.28%	417,463	4.80%	420,135	4.55%	2,672	0.64%	468,756	5.05%	48,621	11.57%
131 Basketball	535,968	6.32%	537,883	6.18%	558,960	6.05%	21,077	3.92%	648,330	6.99%	89,370	15.99%
132 Track & Field/Cross Country	326,814	3.85%	352,963	4.06%	384,528	4.16%	31,565	8.94%	368,924	3.98%	(15,604)	-4.06%
133 Tennis	113,757	1.34%	145,896	1.68%	153,408	1.66%	7,512	5.15%	132,182	1.43%	(21,226)	-13.84%
134 Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
135 Golf	139,260	1.64%	139,124	1.60%	137,667	1.49%	(1,457)	-1.05%	139,758	1.51%	2,091	1.52%
136 Soccer	292,746	3.45%	358,710	4.12%	350,250	3.79%	(8,460)	-2.36%	343,657	3.70%	(6,593)	-1.88%
137 Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
138 Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	96,959	100.00%
138 Swimming	0	0.00%	31,861	0.37%	28,968	0.31%	(2,893)	-9.08%	258,399	2.79%	229,431	792.02%
137 Rodeo/New Sport	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
138 <b>Total Women's Programs</b>	<b>1,771,399</b>	<b>20.88%</b>	<b>1,983,900</b>	<b>22.81%</b>	<b>2,033,916</b>	<b>22.02%</b>	<b>50,016</b>	<b>2.52%</b>	<b>2,360,006</b>	<b>25.44%</b>	<b>423,049</b>	<b>20.80%</b>
139												
140 <b>Total Expenditures</b>	<b>8,483,088</b>	<b>100.00%</b>	<b>8,698,544</b>	<b>100.00%</b>	<b>9,235,198</b>	<b>100.00%</b>	<b>536,654</b>	<b>6.17%</b>	<b>9,275,819</b>	<b>100.00%</b>	<b>40,621</b>	<b>0.44%</b>

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Lewis Clark State College**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FY03 Act		FY04 Bud		FY04 Est		Variance	Variance	FY05 Orig		Variance	Variance
	as of 6/03	%	FY04	%	as of 6/04	%	04 Est/04 Bud	(7/3)	Oper Bdgt	%	05 Bud/04 Est	(11/5)
<b>1 Revenue:</b>												
<b>2 Program Revenue:</b>												
3 Ticket Sales/Event Revenue	22,666	1.32%	23,500	1.31%	24,148	1.36%	648	2.76%	23,500	1.28%	(648)	-2.68%
4 Tournament/Bowl/Conf Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5 Media/Broadcast Receipts	5,280	0.31%	4,800	0.27%	4,800	0.27%	0	0.00%	4,800	0.26%	0	0.00%
6 Concessions/Prog/Parking/Advert	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
7 Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8 Foundation/Booster/Priv Donations	300,961	17.46%	286,400	15.94%	300,000	16.84%	13,600	4.75%	315,200	17.23%	15,200	5.07%
9 Other	10,894	0.63%	12,000	0.67%	12,000	0.67%	0	0.00%	12,000	0.66%	0	0.00%
10 Total Program Revenue	339,801	19.72%	326,700	18.18%	340,948	19.14%	14,248	4.36%	355,500	19.43%	14,552	4.27%
<b>11 Non-Program Revenue:</b>												
<b>12 Special Events Revenue:</b>												
13 NCAA/Bowl/World Series	388,515	22.54%	355,000	19.75%	355,000	19.93%	0	0.00%	355,000	19.41%	0	0.00%
<b>14 Student Fee Revenue:</b>												
15 Student Fees	276,339	16.03%	307,300	17.10%	317,200	17.81%	9,900	3.22%	315,000	17.22%	(2,200)	-0.69%
<b>16 State Support:</b>												
17 Approp Funds - Limit	629,800	36.54%	688,400	38.31%	688,400	38.65%	0	0.00%	708,800	38.75%	20,400	2.96%
18 Approp Funds - Gender Equity	19,000	1.10%	19,700	1.10%	19,700	1.11%	0	0.00%	20,000	1.09%	300	1.52%
19 Total State Support	648,800	37.65%	708,100	39.40%	708,100	39.75%	0	0.00%	728,800	39.84%	20,700	2.92%
<b>20 Institutional Support:</b>												
21 Auxiliary Enterprises		0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
22 Institutional	70,000	4.06%	100,000	5.56%	60,000	3.37%	(40,000)	-40.00%	75,000	4.10%	15,000	25.00%
23 Total Instit Support	70,000	4.06%	100,000	5.56%	60,000	3.37%	(40,000)	-40.00%	75,000	4.10%	15,000	25.00%
24 Total Non-Program Revenue	1,383,654	80.28%	1,470,400	81.82%	1,440,300	80.86%	(30,100)	-2.05%	1,473,800	80.57%	33,500	2.33%
<b>25 Total Revenue:</b>	<b>1,723,455</b>	<b>100.00%</b>	<b>1,797,100</b>	<b>100.00%</b>	<b>1,781,248</b>	<b>100.00%</b>	<b>(15,852)</b>	<b>-0.88%</b>	<b>1,829,300</b>	<b>100.00%</b>	<b>48,052</b>	<b>2.70%</b>
<b>26 Expenditures:</b>												
27 Coaches Salaries & Bonuses	253,511	15.17%	248,800	14.27%	248,800	14.24%	0	0.00%	253,700	14.05%	4,900	1.97%
28 Other Salaries and Wages	189,661	11.35%	181,500	10.41%	181,500	10.39%	0	0.00%	232,400	12.87%	50,900	28.04%
29 Fringe Benefits	135,388	8.10%	138,600	7.95%	138,600	7.93%	0	0.00%	169,100	9.36%	30,500	22.01%
30 Athletic Scholarship/Grants in Aid	260,051	15.56%	282,700	16.21%	279,000	15.97%	(3,700)	-1.31%	282,700	15.65%	3,700	1.33%
31 Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
32 Medical Insurance/Medical Fees	31,601	1.89%	34,000	1.95%	35,000	2.00%	1,000	2.94%	34,000	1.88%	(1,000)	-2.86%
33 Travel:	0											
34 Team and Coaches	176,719	10.57%	156,500	8.97%	155,000	8.87%	(1,500)	-0.96%	156,500	8.67%	1,500	0.97%
35 Recruiting and Other	12,082	0.72%	14,300	0.82%	14,300	0.82%	0	0.00%	14,300	0.79%	0	0.00%
36 Supplies, Equip, Serv & Op Exp	241,941	14.47%	332,400	19.06%	340,000	19.46%	7,600	2.29%	308,400	17.08%	(31,600)	-9.29%
37 Facility Use Charges	32,028	1.92%	30,000	1.72%	30,000	1.72%	0	0.00%	30,000	1.66%	0	0.00%
38 Debt Service on Athletic Facilities	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
39 Special Events	338,515	20.25%	325,000	18.64%	325,000	18.60%	0	0.00%	325,000	17.99%	0	0.00%
40 Capital Improvements	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
41 Total Expenditures:	1,671,497	100.00%	1,743,800	100.00%	1,747,200	100.00%	3,400	0.19%	1,806,100	100.00%	58,900	3.37%
<b>42 Excess (Deficiency) of Revenues</b>												
43 Over Expenditures (Line 25 minus Line 42)	51,958		53,300		34,048		(19,252)	-36.12%	23,200		(10,848)	-31.86%
<b>44 Ending Fund Balance 6/30 (PY Fund Balance plus Line 47)</b>	<b>-54,711</b>		<b>-1,411</b>		<b>-20,663</b>		<b>(19,252)</b>		<b>2,537</b>		<b>23,200</b>	
<b>45 Nonresident Fee Waivers</b>	<b>259,237</b>		<b>325,000</b>		<b>325,000</b>		<b>0</b>		<b>325,000</b>		<b>0</b>	
<b>46 Athletic Camp Activity:</b>												
47 Camp Revenue	43,224		30,000		30,000		0		30,000		0	
48 Camp Expenditures	33,463		20,000		20,000		0		20,000		0	
49 Camp Surplus/(Deficit)	9,761		10,000		10,000		0		10,000		0	

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Lewis Clark State College**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	FY03 Act		FY04 Bud		FY04 Est		Variance	Variance	FY05 Orig		Variance	Variance	
	as of 6/03	%	FY04	%	as of 6/04	%	04 Est/04 Bud	04 Bud	Oper Bdgt	%	05 Bud/04 Est	04 Est	
							(5-3)	(7/3)			(9-5)	(11/5)	
<b>Revenue by Program:</b>													
55	<b>General Revenue:</b>												
56	Foundation/Booster/Priv Donations	300,961	17.46%	286,400	15.94%	300,000	16.84%	13,600	4.75%	315,200	17.23%	15,200	5.07%
57	Student Fees	276,339	16.03%	307,300	17.10%	317,200	17.81%	9,900	3.22%	315,000	17.22%	(2,200)	-0.69%
58	Appropriated Funds	648,800	37.65%	708,100	39.40%	708,100	39.75%	0	0.00%	728,800	39.84%	20,700	2.92%
59	Institutional Support	70,000	4.06%	100,000	5.56%	60,000	3.37%	(40,000)	-40.00%	75,000	4.10%	15,000	25.00%
60	Special Events	388,515	22.54%	355,000	19.75%	355,000	19.93%	0	0.00%	355,000	19.41%	0	0.00%
61	Other	10,894	0.63%	12,000	0.67%	12,000	0.67%	0	0.00%	12,000	0.66%	0	0.00%
62	Total General Revenue	1,695,509	98.38%	1,768,800	98.43%	1,752,300	98.37%	(16,500)	-0.93%	1,801,000	98.45%	48,700	2.78%
63	<b>Revenue By Sport:</b>												
64	<b>Men's Programs:</b>												
65	Football												
66	Ticket Sales	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
67	Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
68	Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
69	Other (Tourn/Bowl/Conf)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
70	Basketball												
71	Ticket Sales	4,330	0.25%	3,400	0.19%	3,647	0.20%	247	7.26%	3,400	0.19%	(247)	-6.77%
72	Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
73	Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
74	Other (Tourn/Bowl/Conf)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
75	Track & Field/Cross Country	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
76	Tennis	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
77	Baseball Ticket Sales	12,887	0.75%	13,600	0.76%	14,646	0.82%	1,046	7.69%	13,600	0.74%	(1,046)	-7.14%
78	Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
79	Golf	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
80	Media/Broadcast Receipts	5,280	0.31%	4,800	0.27%	4,800	0.27%	0	0.00%	4,800	0.26%	0	0.00%
81	Total Men's Sport Revenue	22,497	1.31%	21,800	1.21%	23,093	1.30%	1,293	5.93%	21,800	1.19%	(1,293)	-5.60%
82	<b>Women's Programs</b>												
83	Volleyball												
84	Ticket Sales	1,310	0.08%	1,200	0.07%	1,472	0.08%	272	22.67%	1,200	0.07%	(272)	-18.48%
85	Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
86	Other (Tourn/Bowl/Conf)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
87	Basketball												
88	Ticket Sales	4,139	0.24%	5,300	0.29%	4,383	0.25%	(917)	-17.30%	5,300	0.29%	917	20.92%
89	Game Guarantees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
90	Media/Broadcast Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
91	Other (Tourn/Bowl/Conf)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
92	Track & Field/Cross Country	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
93	Tennis	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
94	Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
95	Golf	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
96	Soccer	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
97	Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
98	Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
99	Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
100	Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
101	Total Women's Sport Rev	5,449	0.32%	6,500	0.36%	5,855	0.33%	(645)	-9.92%	6,500	0.36%	645	11.02%
102	<b>Total Revenue</b>	<b>1,723,455</b>	<b>100.00%</b>	<b>1,797,100</b>	<b>100.00%</b>	<b>1,781,248</b>	<b>100.00%</b>	<b>(15,852)</b>	<b>-0.88%</b>	<b>1,829,300</b>	<b>100.00%</b>	<b>48,052</b>	<b>2.70%</b>

**Intercollegiate Athletics Report**  
**FY03 Actuals, Revised Estimates for FY04, and FY05 Operating Budgets**  
**Lewis Clark State College**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	FY03 Act		FY04 Bud		FY04 Est		Variance	Variance	FY05 Orig		Variance	Variance	
	as of 6/03	%	FY04	%	as of 6/04	%	(5-3)	(7/3)	Oper Bdgt	%	(9-5)	(11/5)	
<b>Expenditures by Admin/Sport</b>													
<b>103 Administrative and General</b>													
104	Athletic Director Office	257,596	15.41%	351,400	20.15%	337,900	19.34%	(13,500)	-3.84%	355,600	19.69%	17,700	5.24%
105	Fund Raising Office	39,404	2.36%	52,000	2.98%	57,000	3.26%	5,000	9.62%	64,000	3.54%	7,000	12.28%
106	Sports Information	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
107	Trainer/Equipment Manager	53,267	3.19%	45,000	2.58%	44,000	2.52%	(1,000)	-2.22%	45,800	2.54%	1,800	4.09%
108	Equipment Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
109	Ticket Office	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
110	Medical/Insurance	31,601	1.89%	34,000	1.95%	32,000	1.83%	(2,000)	-5.88%	39,000	2.16%	7,000	21.88%
111	Special Events	338,515	20.25%	325,000	18.64%	325,000	18.60%	0	0.00%	325,000	17.99%	0	0.00%
112	Other Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
113	Facilities Maint. & Debt Service	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
114	Capital Improvements	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>115</b>	<b>Total Admin &amp; General</b>	<b>720,383</b>	<b>43.10%</b>	<b>807,400</b>	<b>46.30%</b>	<b>795,900</b>	<b>45.55%</b>	<b>(11,500)</b>	<b>-1.42%</b>	<b>829,400</b>	<b>45.92%</b>	<b>33,500</b>	<b>4.21%</b>
116													
<b>117 Men's Programs:</b>													
118	Football	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
119	Basketball	171,545	10.26%	171,600	9.84%	179,000	10.24%	7,400	4.31%	181,800	10.07%	2,800	1.56%
120	Track & Field/Cross Country	20,003	1.20%	30,700	1.76%	32,700	1.87%	2,000	6.51%	28,700	1.59%	(4,000)	-12.23%
121	Tennis	27,075	1.62%	25,600	1.47%	25,600	1.47%	0	0.00%	27,200	1.51%	1,600	6.25%
122	Baseball	329,028	19.68%	325,500	18.67%	325,500	18.63%	0	0.00%	332,000	18.38%	6,500	2.00%
123	Wrestling	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
124	Golf	17,396	1.04%	15,000	0.86%	15,000	0.86%	0	0.00%	15,000	0.83%	0	0.00%
125	Volleyball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
126	Rodeo	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>127</b>	<b>Total Men's Programs</b>	<b>565,047</b>	<b>33.80%</b>	<b>568,400</b>	<b>32.60%</b>	<b>577,800</b>	<b>33.07%</b>	<b>9,400</b>	<b>1.65%</b>	<b>584,700</b>	<b>32.37%</b>	<b>6,900</b>	<b>1.19%</b>
128													
<b>129 Women's Programs</b>													
130	Volleyball	119,728	7.16%	135,500	7.77%	139,000	7.96%	3,500	2.58%	136,000	7.53%	(3,000)	-2.16%
131	Basketball	165,273	9.89%	166,700	9.56%	166,700	9.54%	0	0.00%	176,200	9.76%	9,500	5.70%
132	Track & Field/Cross Country	40,474	2.42%	18,500	1.06%	20,500	1.17%	2,000	10.81%	30,400	1.68%	9,900	48.29%
133	Tennis	36,225	2.17%	28,600	1.64%	28,600	1.64%	0	0.00%	30,700	1.70%	2,100	7.34%
134	Gymnastics	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
135	Golf	24,367	1.46%	15,000	0.86%	15,000	0.86%	0	0.00%	15,000	0.83%	0	0.00%
136	Soccer	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
137	Softball	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
138	Skiing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	96,959	100.00%
138	Swimming	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
137	Rodeo/New Sport	0	0.00%	3,700	0.21%	3,700	0.21%	0	0.00%	3,700	0.20%	0	0.00%
<b>138</b>	<b>Total Women's Programs</b>	<b>386,067</b>	<b>23.10%</b>	<b>368,000</b>	<b>21.10%</b>	<b>373,500</b>	<b>21.38%</b>	<b>5,500</b>	<b>1.49%</b>	<b>392,000</b>	<b>21.70%</b>	<b>115,459</b>	<b>30.91%</b>
139													
<b>140</b>	<b>Total Expenditures</b>	<b>1,671,497</b>	<b>100.00%</b>	<b>1,743,800</b>	<b>100.00%</b>	<b>1,747,200</b>	<b>100.00%</b>	<b>3,400</b>	<b>0.19%</b>	<b>1,806,100</b>	<b>100.00%</b>	<b>58,900</b>	<b>3.37%</b>

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD**

**SUBJECT**

FY 2005 Supplemental Budget Requests (current fiscal year)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.

**BACKGROUND**

Traditionally there have been no Supplemental Requests from agencies or institutions. However, this year there are three items that require specific attention. They are: building occupancy costs for the College and Universities, and two requests brought forward by the Idaho Division of Vocational Rehabilitation (IDVR).

The Board specifically considers each individual enhancement request and only those approved may be included in the total request submitted to the Governor and legislature. According to the budget request process motion passed in April, only certain enhancement request items were allowed to be submitted.

**DISCUSSION**

Only Board-approved requests may be forwarded to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) for funding consideration. The budget request is due to the DFM and the LSO – BPA by September 1.

**IMPACT**

The items being requested are very important as part of the overall FY 2005 funding for the College and Universities and IDVR. Not being funded for these items will cause budgetary hardship for the institutions and agency involved.

**STAFF COMMENTS**

Individual cover sheets for the three Supplemental requests are found on the following pages.

**BOARD ACTION**

Motions for each Supplemental are located on each cover page.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD – continued**

**SUBJECT**

Occupancy Costs – FY 2005 Supplemental Appropriation

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.1

**BACKGROUND**

The Board specifically considers each individual enhancement request and only those approved may be included in the total request submitted to the Governor and legislature. The institutions request that the amount that would normally have been funded in FY 2005 be included as a supplemental request for FY 2005.

**DISCUSSION**

Only Board approved requests may be forwarded to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) for funding consideration. The budget request is due to the DFM and the LSO – BPA by September 1. After Board approval, staff needs at least five days to finish the request submission.

**IMPACT**

To provide educational programs, institutions must operate buildings and other facilities for students, faculty and other staff. These buildings require electricity, gas, other utilities and maintenance. The FY 2005 original appropriation did not contain sufficient funding for all Maintenance of Current Operations needs, including occupancy costs. Therefore, if the College and Universities do not receive these funds as FY 2005 Supplemental Appropriation, they must redirect monies from other areas to pay for occupancy costs.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff believes these occupancy costs are legitimate, and should be funded. Recommendation is for the Board to allow the institutions to request the amount shown below as a FY 2005 Supplemental Appropriation.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD – continued**

**BOARD ACTION**

A motion to allow the College and Universities to include the amount of \$1,460,100 as a Supplemental Appropriation request as part of the FY 2006 budget request, for FY 2005 unfunded occupancy costs, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF VOCATIONAL REHABILITATION**

**SUBJECT**

Approval of the Idaho Division of Vocational Rehabilitation (IDVR) 2005 supplemental request for the new Work Services and Long Term Community Supported Employment program (CSE Work Services).

**APPLICABLE STATUTE, RULE, OR POLICY**

Letter from Brad Foltman, Administrator DFM provides instructions and explanations for a supplemental request as part of the FY 2006 budget request (see ATTACHMENT A).

**BACKGROUND**

Senate Bill 1410 appropriated FY 2005 state General Funds to IDVR for a new program known as "Community Supported Employment (CSE) Work Services" in the amount \$3,970,800. This program was transferred from the Department of Health and Welfare to IDVR.

**DISCUSSION**

IDVR must pay one-half of the June billings to Community Rehabilitation Providers that otherwise would have been paid by the Department of Health and Welfare. IDVR received the billings from the CRP's for services provided during the second half of June. To date, the Division has paid \$140,400 for the June billings and an additional \$40,000 expected by the end of July.

**IMPACT**

The Division requests permission to obtain additional State General Funds to cover payments for FY 2004 services paid from FY 2005 appropriation. Without a supplemental appropriation, IDVR will lose the ability to provide that amount of direct services to those clients in FY 2005.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff has had discussions with IDVR and DFM and recommends Board approval of this Supplemental Request.

**BOARD ACTION**

A motion to allow the Division of Vocational Rehabilitation to include the amount of \$180,400 as a Supplemental Appropriation as part of the FY 2006 budget request for Community Rehabilitation Provider payments, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF VOCATIONAL REHABILITATION**

**SUBJECT**

Approval of the Idaho Division of Vocational Rehabilitation (IDVR) 2005 supplemental request for additional one-time administrative costs for the new Work Services and Long Term Community Supported Employment program (CSE Work Services).

**APPLICABLE STATUTE, RULE, OR POLICY**

Letter from Brad Foltman, Administrator DFM provides instructions and explanations for a supplemental request to obtain all or part of the General Funds reverted for the program by Health and Welfare in 2004 (see ATTACHMENT A).

**BACKGROUND**

The appropriation bill for the Division (SB 1410) appropriated State General Funds to the Division for a new program CSE Work Services in the amount \$3,970,800 of which \$125,000 is for administrative expenses. The CSE Work Services was transferred to IDVR as of July 1, 2004 from the Department of Health and Welfare (DHW). Considerable preparation work was required prior to July first in order to prevent an undue interruption of services to about 1,000 recipients of Community Supported Employment and Work Services (WS) across the state.

**DISCUSSION**

IDVR has planned for some normal and necessary one-time administrative costs in the implementation of this new program including the purchase of equipment and a web based tracking system to provide the Division a better accountability of clients and providers. There also has been some incidental expenditure as a result of the Task Force meetings that have been instrumental in the decision-making regarding the implementation of this program under the leadership of the Division.

The Division has hired two staff positions to operate the program utilizing the \$100,000 Personnel Cost appropriation. However, due to several one-time administrative costs incurred and/or projected for the first year, it will cost more than the \$25,000 allotted in the 2005 appropriation. The budget details these one-time expenditures (rounded) as \$ 5,800 for office equipment including furniture and computers, \$24,000 for two vehicles, \$3,200 in incidental expenses for task force meetings, and \$49,900 for a web-based client tracking and billing system for the administration of this program.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF VOCATIONAL REHABILITATION – continued**

The original appropriation did not appropriate adequate funding for one-time purchases of equipment, furniture and vehicles. Considerable travel will be required by the two positions in order to provide monitoring and accountability of the CSE/WS programs. A one-time expense for two vehicles will allow a more cost effective means for travel around the state than the alternative reimbursement of personal mileage. In addition, the transition and implementation of this large project could only be accomplished by the expenditure of funding prior to the start of the new fiscal year. Task force meetings conducted before the transition of the program have had some incidental costs including transportation, conference room expenses, meals and lodging. As the result of these task force meetings, a web-based system was researched and purchased. This system is designed to facilitate the tracking of the over 30 service providers, the over 1,000 consumers, and the interactions between the entities with the Division. The total one time expense required to effectively manage the CSE/WS programs in its first year is \$82,900. Because this is strictly one-time, the base funding for the CSE/WS is not anticipated to increase over the next year.

**IMPACT**

The Division desires to obtain authority for supplemental State General Funds in order to reimburse our Federal program and to provide for those projected one-time payments budgeted for in the first year. Without a supplemental of \$82,900, the Division will not have the ability to administer the program as planned.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff has had discussions with IDVR and DFM and recommends Board approval of this Supplemental Request.

**BOARD ACTION**

A motion to allow the Division of Vocational Rehabilitation to include the amount of \$82,900 as a Supplemental Appropriation as part of the FY 2006 budget request for Community Supported Employment program costs, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education  
GOVERNING POLICIES AND PROCEDURES  
SECTION: V. FINANCIAL AFFAIRS  
Subsection B. Budget Policies

April, 2002

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**B. Budget Policies**

1. Budget Requests

For purposes of Item 1., the community colleges (CSI and NIC), the State Historical Society, and the State Library are included.

a. Submission of Budget Requests

The Board is responsible for submission of budget request for the institutions, school and agencies under its governance to the executive and legislative branches of government. Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches.

b. Direction by the Office of the State Board of Education

The preparation of all annual budget requests is to be directed by the Office of the State Board of Education which designates forms to be used in the process. The procedures for the preparation and submission of budget requests apply to operational and capital improvements budgets.

c. Preparation and Submission of Annual Budget Requests

Annual budget requests to be submitted to the Board by the institutions, school and agencies under Board governance are due in the Office of the State Board of Education on the date established by the executive director.

d. Presentation to the Board

Annual budget requests are formally presented to the designated committee by the chief executive officer of each institution, school or agency or his or her designee. The designated committee will review the requests and provide recommendations to the Board for their action.

2. Budget Requests and Expenditure Authority

a. Budget requests must include projected miscellaneous receipts based on the enrollment of the fiscal year just completed (e.g., the FY 2003 budget request, prepared in the summer of 2001, projected miscellaneous receipts revenue

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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based on academic year 2001 enrollments which ended with the Spring 2001 semester).

- b. Approval by the executive director, or his or her designee, as authorized, for all increases and decreases of spending authority caused by changes in miscellaneous receipts is required.
- c. Miscellaneous receipts collected by an institution will not be allocated to another institution. The lump sum appropriation will not be affected by changes in receipts.

3. Operating Budgets (Appropriated)

a. Availability of Appropriated Funds

- (1) Funds appropriated by the legislature from the State General Account for the operation of the institutions, school and agencies (exclusive of funds for construction appropriated to the Permanent Building Fund) become available at the beginning of the fiscal year following the session of the legislature during which the funds are appropriated, except when appropriation legislation contains an emergency clause.
- (2) These funds are generally allotted periodically or are disbursed on submission of expenditure vouchers to the Office of the State Controller.

b. Approval of Operating Budgets

- (1) The appropriated funds operating budgets for the institutions, school and agencies under Board supervision are based on a fiscal year, beginning July 1 and ending on June 30 of the following year.
- (2) During the spring of each year, the chief executive officer of each institution, school or agency prepares an operating budget for the next fiscal year based upon guidelines adopted by the Board. Each budget is then submitted to the Board in a summary format prescribed by the executive director for review and formal approval before the beginning of the fiscal year.

c. Budget Transfers and Revisions

(1) Chief Executive Officer Approval

The chief executive officer of each institution, agency, school, office, or department is responsible for approving all budget transfers.

(2) Allotment and Allotment Transfers

Requests for allotments or changes in allotments are submitted by the institution, school or agency to the Division of Financial Management and copies provided concurrently to the Office of the State Board of Education.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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(Refer to allotment form in the Fiscal Reference Manual of the Division of Financial Management.) The Office of the State Board of Education will coordinate the request for allotments and changes to allotments for the college and universities.

4. Operating Budgets (Nonappropriated -- Auxiliary Enterprises)

a. Auxiliary Enterprises Defined

An auxiliary enterprise directly or indirectly provides a service to students, faculty, or staff and charges a fee related to but not necessarily equal to the cost of services. The distinguishing characteristic of most auxiliary enterprises is that they are managed essentially as self-supporting activities, whose services are provided primarily to individuals in the institutional community rather than to departments of the institution, although a portion of student fees or other support is sometimes allocated to them. Auxiliary enterprises should contribute and relate directly to the mission, goals, and objectives of the college or university. Intercollegiate athletics and student health services should be included in the category of auxiliary enterprises if the activities are essentially self-supporting.

All operating costs, including personnel, utilities, maintenance, etc., for auxiliary enterprises are to be paid out of income from fees, charges, and sales of goods or services. No state appropriated funds may be allocated to cover any portion of the operating costs. However, rental charges for uses of the facilities or services provided by auxiliary enterprises may be assessed to departments or programs supported by state-appropriated funds.

b. Operating Budgets

(1) Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

(2) All proposed expenditures from accumulated operating reserves in excess of \$50,000 must be reported to the Board at the next scheduled meeting.

5. Operating Budgets (Nonappropriated -- Local Service Operations)

a. Local Service Operations Defined

Local service operations provide a specific type of service to various institutional entities and are supported by charges for such services to the user. Such a service might be purchased from commercial sources, but for reasons of convenience, cost, or control, is provided more effectively through a unit of the institution. Examples are mailing services, duplicating services, office machine maintenance, motor pools, and central stores.

b. The policies and practices used for appropriated funds are used in the employment of personnel, use of facilities, and accounting for all expenditures and receipts.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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c. Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

6. Operating Budgets (Nonappropriated -- Other)

a. The policies and practices used for appropriated funds are used in the employment of personnel, use of facilities, and accounting for all expenditures and receipts.

b. Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

7. Agency Funds

a. Agency funds are assets received and held by an institution, school or agency, as custodian or fiscal agent for other individuals or organizations, but over which the institution, school or agency exercises no fiscal control.

b. Agency funds may be expended for any legal purpose prescribed by the individual or organization depositing the funds with the institution, school or agency following established institutional disbursement procedures.

8. Major Capital Improvement Project -- Budget Requests

For purposes of Item 8., the community colleges (NIC and CSI), the State Historical Society, and the State Library are included, except as noted in V.B.8.b. (2).

a. Definition

A major capital improvement is defined as the acquisition of an existing building, construction of a new building or an addition to an existing building, or a major renovation of an existing building. A major renovation provides for a substantial change to a building. The change may include a remodeled wing or floor of a building, or the remodeling of the majority of the building's net assignable square feet. An extensive upgrade of one (1) or more of the major building systems is generally considered to be a major renovation.

b. Preparation and Submission of Major Capital Improvement Requests

(1) Permanent Building Fund Requests

Requests for approval of major capital improvement projects to be funded from the Permanent Building Fund are to be submitted to the Office of the State Board of Education on a date and in a format established by the executive director. Only technical revisions may be made to the request for a given fiscal year after the Board has made its recommendation for that fiscal year. Technical revisions must be made prior to November 1.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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(2) Other Requests

Requests for approval of major capital improvement projects from other fund sources are to be submitted in a format established by the executive director. Substantive and fiscal revisions to a requested project are resubmitted to the Board for approval. This subsection shall not apply to the community colleges.

c. Submission of Approved Major Capital Budget Requests

The Board is responsible for the submission of major capital budget requests for the institutions, school and agencies under this subsection to the Division of Public Works. Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches.

9. Approval by the Board

Requests for approval of major capital improvement projects must be submitted for Board action. Major capital improvement projects, which are approved by the Board and for which funds from the Permanent Building Fund are requested, are placed in priority order prior to the submission of major capital budget requests to the Division of Public Works.



State of Idaho  
**DIVISION OF FINANCIAL MANAGEMENT**  
Executive Office of the Governor

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BRADLEY T. FOLTMAN  
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June 4, 2004

Dwight H. Whittaker, President/CEO  
Development Workshop Inc.  
555 West 25<sup>th</sup>  
Idaho Falls, Idaho 83402

Dear Mr. Whittaker:

I have been asked to respond to your recent letter to Brian Whitlock concerning your request to have vocational funds transferred from the Department of Health & Welfare (DHW) to the Idaho Division of Vocational Rehabilitation.

I have reviewed your request and have conferred with the DHW concerning the unused funds for employment services. Regardless of the dollar amount available at fiscal year end, *Idaho Code 67-3511* does not allow for transfer of appropriation from one agency to another. In addition, the legislative intent expressed in the appropriation bill that addresses the support for the "... Services during fiscal year 2004 be fully utilized;" the DHW has complied with this intent for costs that can properly be accorded to the 2004 fiscal year. Thus, the remaining funds will be reverted through the DHW year-end closing process and cannot be reauthorized until the 2005 Legislative Session.

Our review indicates that since the close of the 2004 Legislative Session, non-Medicaid employment funds have been available in every region to any participant wanting Employment Services. Any clients on waiting lists are the result of lack of placement options and employment opportunities, not a lack of funding for those services.

In order to reauthorize these funds for fiscal year 2005, you need to include this item as a supplemental request in your FY 2006 budget request. The Governor will then have an opportunity to review your request and make a recommendation to the Legislature. If the Governor recommends the funding and the Legislature agrees, additional funding will be available by early spring.

Sincerely,

Brad Foltman, Administrator

cc Brian Whitlock, Chief of Staff, Governor's Office  
Senator Dean Cameron  
Representative Maxine Bell  
Karl Kurtz, Director, Health and Welfare  
Michael Graham, Administrator, Division of Vocational Rehabilitation  
David Lehman, Policy Advisor, Governor's Office

Mission: To help state government provide effective and efficient services to the people of the State of Idaho.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD**

**REFERENCE**

April 22-23, 2004 Instructions to agencies and institutions regarding submission of Maintenance of Current Operations budget requests.

**SUBJECT**

Approval of FY06 Maintenance of Current Operations (MCO) Institution and Agency Budget Requests

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures Section V. B.1.a

**BACKGROUND**

Board Governing Policies and Procedures Section V. B.1.a specifies that "Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches."

The Board must submit an approved budget request to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) by September 1 of each year in order for requests to be considered in the development of the Governor's Recommendation and during hearings of the legislative Joint Finance/Appropriations Committee.

The process of developing a request consists of two parts: 1) maintenance of current operations (MCO) requests and 2) enhancement requests. The timetable for developing the request is displayed on Page 3 of this section, and the budget request development steps are shown on Page 4. The process began in April with a board motion instructing the institutions to submit an MCO budget request for FY2006. The MCO request is developed using the State of Idaho Budget Development Manual and Board policy. The MCO request consists of calculations on the budget base and on established criteria.

**DISCUSSION**

The institutions and agencies have calculated their MCO requests and submitted them to the OSBE. OSBE staff will review the requests and merge them into the proper format for submission to DFM and LSO-BPA. The Board must approve the budget requests or delegate approval. After approval is gained, OSBE staff will submit the budget requests for the institutions and agencies to DFM and LSO-BPA on behalf of the Board. Because of the designated guidelines created by the Executive and Legislative budget agencies, there is very little leeway in what can be requested for "Maintenance" items.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD - continued**

**IMPACT**

The MCO budget request establishes the minimum funding level needed to maintain operations for FY06. Approval of the MCO budget request allows the institutions and agencies to work with the Governor and legislators for support of these requests.

**STAFF COMMENTS**

Staff recommends Board delegation to the Executive Director to approve FY 2006 Maintenance of Current Operations (MCO) requests for the institutions and agencies of the Board. Some MCO request items (Attorney General costs, etc.) are updated by DFM/LSO after September 1, as information becomes available. Any future changes to the MCO requests will be developed according to State guidelines and Board policy, and will be noted to the Executive Committee of the Board.

**BOARD ACTION**

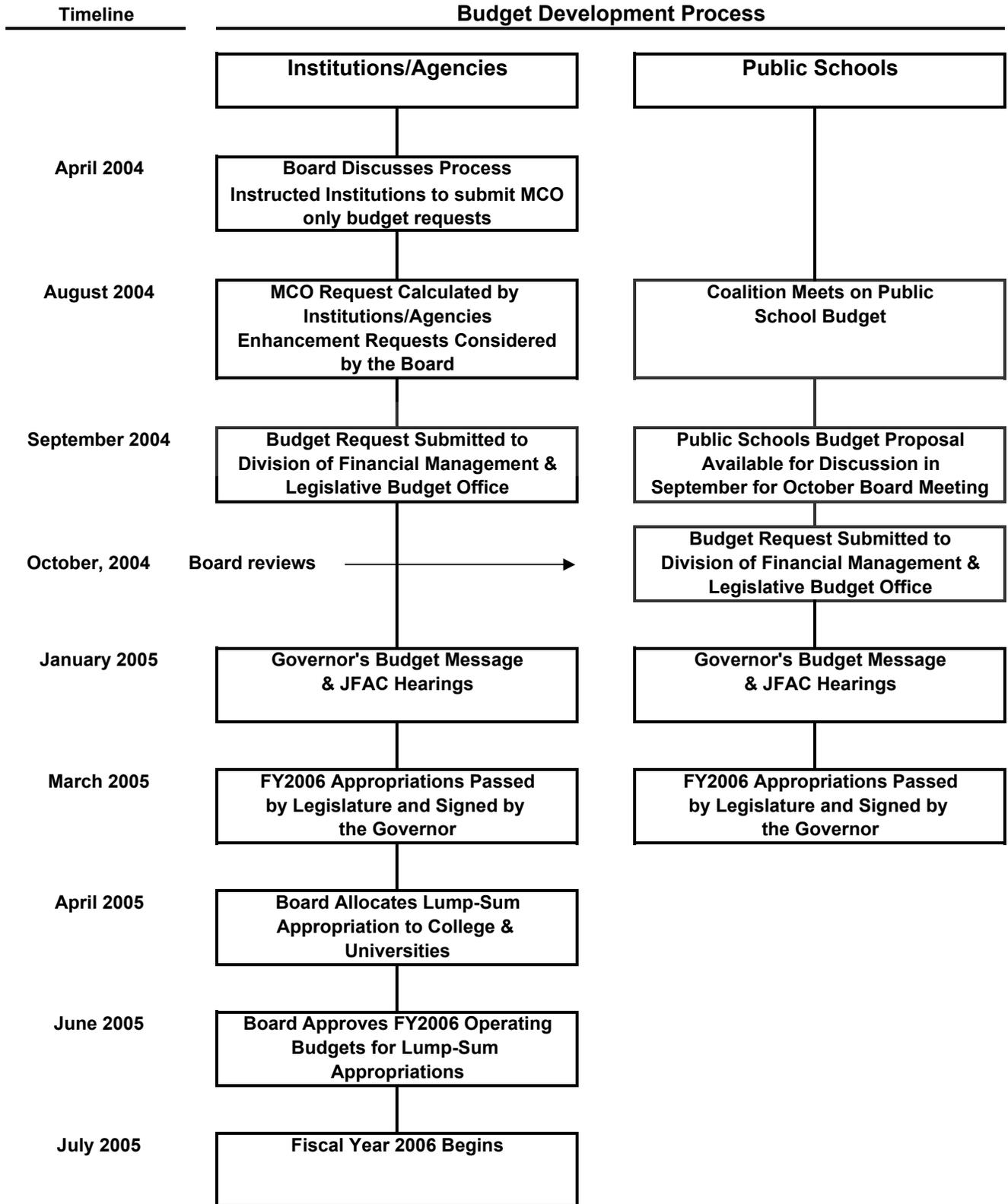
A motion to delegate to the Executive Director approval of the FY2006 Maintenance of Current Operations budget requests for the following agencies as developed by following the State of Idaho Budget Development Manual guidelines and Board policy:

Idaho Public Television  
Idaho State Historical Society  
Idaho State Library

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

# State Board of Education

## FY2006 Budget Request Development



**State Board of Education**  
**FY2006 Budget Request Development Steps**

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**FY2006 Budget Base**

FY05 Operating Budget less One-Time Funding

Maintenance of Current Operations (MCO) Requests:

6 Calculated Per Budget Development Manual:

- ) Personnel Benefit Cost Roll-ups:  
Changes to FICA Rates, Retirement Rates, Health Insurance Premium, Unemployment Insurance, etc. Rates provided by Budget Development manual
- ) Inflationary Adjustments:  
General Inflationary Adjustment for Operating Expenditures-  
The general inflationary increase of 1.9% or 3.5% for medical and/or Trustee/Benefit (contracts).
- ) Replacement Capital Outlay:  
Use General Inflationary rate for lump-sum appropriations or detailed replacement equipment list
- ) Interagency Non-standard Adjustments:  
Projected increases in rates for rental space, risk management, controller's office, treasurer's office
- ) Change in Employee Compensation (CEC):  
Provides cost to fund salary plan. Use 1% so costs can be multiplied when plan developed.
- ) Fund Shift:  
Requests must be prepared by fund source. Shifts MCO increases calculated on other funds to the general account.

6 Calculated Per Board Policy:

- ) External Non-standard Adjustments
  - 2 New Occupancy Costs:  
Calculates utilities, custodial, maintenance costs, etc. of occupying a new/re-defined space.
  - 2 Enrollment Workload Adjustment:  
Calculates costs of additional students attending institutions.
  - 2 Library Books & Periodicals:  
Additional inflationary factor for library acquisitions - Books, Periodicals (to be determined).
  - 2 Contract Changes:  
Increased cost associated with agreements (additional students in medical programs).
  - 2 Utility Increases:  
Projected increases in utility costs.

**FY2006 Total MCO Request**

Total of the budget base and the MCO Increases

Enhancements

To be Determined by the Board

**FY2006 Total Request**

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD**

**SUBJECT**

FY05 Enhancement Budget Requests

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures Section V.  
B.1.a

**BACKGROUND**

The Board specifically considers each individual enhancement request and only those approved may be included in the total request submitted to the Governor and legislature. According to the budget request process motion passed in June 2004, only certain enhancement request items were allowed to be submitted.

**DISCUSSION**

Only Board approved requests may be forwarded to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) for funding consideration. The budget request is due to the DFM and the LSO – BPA by September 1.

**IMPACT**

The items being requested will allow the most critical program enhancements to be a part of the State Board of Education's overall budget request.

Individual cover sheets for all supplemental and enhancement requests are shown in the following pages.

**BOARD ACTION**

Motions are included on the Cover Sheet for each individual item.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**SUBJECT**

Building Occupancy Costs – FY 2006

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.1

**BACKGROUND**

As part of the state's budget development process, agencies and institutions are allowed to request additional funds when new facilities come online. For the FY 2006 budget development process, the budget guidelines have shifted occupancy costs from a Maintenance-of-Current Operations (MCO) category to an Enhancement item. Accordingly, the Board must approve this request item specifically.

**DISCUSSION**

To provide educational programs, institutions must operate buildings and other facilities for students, faculty and other staff. These buildings require electricity, gas, other utilities and maintenance. Several of the "bonded" facilities will come on line in FY 2006, which will increase the need for occupancy costs at the institutions.

**IMPACT**

If the College and Universities do not receive these funds in FY 2006, they must redirect existing funds from other areas to pay for occupancy costs.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff believes these occupancy costs are legitimate, and need to be funded. Recommendation is for the Board to allow the institutions to request the amount shown below for FY 2006.

**BOARD ACTION**

A motion to allow the College and Universities to include the amount of \$592,400 as an Enhancement request for FY 2006 Occupancy Costs, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**SUBJECT**

Prior-Year, Unfunded Enrollment Workload Adjustment budget enhancement for Fiscal Year 2006

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.1

**BACKGROUND**

When created, the enrollment workload adjustment was a formula that allocated funds to institutions on a three-year rolling average of enrollment growth. The unfunded enrollment workload adjustment began when the enrollment workload was not funded in FY 2003. The enrollment workload adjustment has not been funded in subsequent fiscal years, and the institutions have been requesting the cumulative unfunded amount.

**DISCUSSION**

Enrollments at institutions continue to increase but no additional state funds have been allocated for this specific purpose.

**IMPACT**

Failure of the institutions to request, and receive, these funds will cause the institutions to continue to redirect existing fiscal resources to accommodate new enrollment.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff agrees with the impacts being caused at the institutional level by the enrollment workload not being funded. Recommendation is to approve this request.

**BOARD ACTION**

A motion to allow the College and Universities to include the amount of \$5,189,100 as an Enhancement request for prior year unfunded Enrollment Workload Adjustment, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**REFERENCE**

This item was discussed at the following board meeting dates:

January 22-23, 2001

August 1-3, 2001

January 22, 2002

**SUBJECT**

Funding Equity for Fiscal Year 2006

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.1  
House Bill 768 (2004)

**BACKGROUND**

Funding equity has been a Board issue since the January 2001 meeting when the Board asked the Presidents' Council for a recommendation on the current system used to allocate the higher education lump-sum appropriation. A consultant was hired and provided a report on equity. The President's provided their comments to the Board and annual budget requests were initiated to address the inequity issue.

Institutions have been operating with an overall shortage of institutional capacity, including staffing levels; a "leveling" of the funding field was another goal of the funding equity study.

**DISCUSSION**

The FY06 equity funding enhancement request equals \$10,920,000. This was calculated by using the originally-derived amounts for base and research funding inequity, as determined by the consultant and external auditor.

**IMPACT**

If funding equity monies are not forthcoming, the four institutions will continue to attempt to provide a full range of educational and support services to their expanding student populations using a higher mix of student fee monies and institutional resources drawn from other program or support areas.

**STAFF COMMENTS AND RECOMMENDATIONS**

Since the issuance of the consultant (MGT of America) report, the fiscal landscape has changed significantly. General fund holdbacks and year-end reversions, coupled with increasing enrollments, have caused institutions to reorient their programs and budget planning strategies.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA  
COLLEGE AND UNIVERSITIES OF THE STATE BOARD - continued**

**BOARD ACTION**

A motion to allow the College and Universities to include the amount of \$10,920,000 as an Enhancement request for Funding Equity, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**OFFICE OF THE STATE BOARD OF EDUCATION**

**SUBJECT**

Increased administrative support for programs and activities within the Office of the State Board of Education (OSBE)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.B.

**BACKGROUND**

Over the past 3 years OSBE has undertaken significant new duties and responsibilities, particularly in the K-12 education area. This includes: administration of the expanded Assessment and Accountability program, teacher standards, the charter school commission, and supervision of Federally-funded programs across all school districts. In addition, OSBE staff continues to provide high-level support to members of the State Board of Education, Executive and legislative branches and outside constituencies in numerous higher education policy areas (finance, student services, academic affairs, research/technology grant administration, etc.). To properly accomplish these responsibilities, the Office requires additional administrative support.

**DISCUSSION**

The Charter School Commission responsibility was given to the OSBE by the 2004 session of the Idaho Legislature (SB 1444) with no additional funding or staff to perform the responsibilities. Other program areas within the office are also in need of support staff. The Board has been assigned one full-time position that is currently not filled due to an insufficient amount of personnel dollars in the FY 2005 appropriation.

The Board office requests permission to include in its budget request one additional position (1.00 FTP). No new state funding will be required for the Charter School Commission support staff position or the currently vacant FTP. OSBE will include a request to transfer existing funds in its operating budget into Personnel Costs to support these two positions.

**IMPACT**

This request will allow the Board office to continue to provide much-needed, high-quality support to Board members, Legislators, the Executive branch, and other groups.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends this request.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA  
OFFICE OF THE STATE BOARD OF EDUCATION - continued**

**BOARD ACTION**

A motion to allow the Office of the State Board of Education to request one new position (1.00 FTP), to be supported with existing funds, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO SCHOOL FOR THE DEAF AND THE BLIND**

**SUBJECT**

Request to obtain State funding for Idaho School for the Deaf and the Blind (ISDB) educational staff salary equity.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.B.

**BACKGROUND**

This issue received the Agency Heads Council's number one priority to receive SBOE consideration for the next budget submission.

The educational staff employed at the ISDB have not received salary increases due to the freeze of State employee salaries in recent fiscal years. During this time, salary increases have been common within the public school district sector. The inability of the ISDB to provide competitive salaries inhibits their ability to attract and retain the unique and highly qualified special education staff members required to fulfill the agency's mission.

**DISCUSSION**

Most public schools in the Magic Valley area are on a different salary scale than ISDB. The salary scale used is generally driven by the State of Idaho Experience and Education Reimbursement Matrix. Any of the ISDB staff could go to work for a Magic Valley school district, or almost any other Idaho school district, and receive a significant pay increase as a Special education instructor.

The ISDB is requesting funding to address this shortfall. Based upon the State of Idaho Experience and Education Reimbursement Matrix (salary scale), the ISDB will then be able to offer educational staff a salary level equal with many Idaho public school districts.

It is critical for ISDB to have a competitive salary scale since in order to compete for qualified staff not only within Idaho, but also in a national market for qualified teachers of the deaf and blind. This is a highly mobile market where educational staff members often relocate state to state to satisfy the demands of a specialized and unique student population.

**IMPACT**

Based upon the State of Idaho Experience and Education Reimbursement Matrix, bringing ISDB current educational staff up to policy will require funding of \$277,000. This is broken down to \$226,400 of salaries and \$50,600 of benefits. Annual increases after FY 2006 are calculated to require \$26,200.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO SCHOOL FOR THE DEAF AND THE BLIND - continued**

If this request is not approved, the ISDB will continue to slip into an extremely poor competitive situation for recruiting and retaining a highly qualified educational staff. This will compromise ISDB's ability to fulfill its mission of providing support to all Idaho school districts and the population of sensory impaired students.

**STAFF COMMENTS AND RECOMMENDATIONS**

ISDB has no additional funding resources (such as property taxes) that are available to school districts, except state appropriated funds. To recruit and retain quality educational staff at the school, ISDB must offer competitive salaries. Staff recommends approval of this request.

**BOARD ACTION**

A motion to allow the Idaho School for the Deaf and Blind to include the amount of \$277,000 as an Enhancement request for salary equity, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF PROFESSIONAL-TECHNICAL EDUCATION**

**REFERENCE**

June 17-18, 2004            The Board approved the FY2006 Budget Request Guidelines at its June meeting. The Budget Request Guidelines included the development of an enhancement request for unfunded capacity building for Postsecondary Professional-Technical Education (PTE).

**SUBJECT**

FY2006 Enhancement Request for unfunded capacity building for Postsecondary Professional-Technical Education.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.B.1.

**BACKGROUND**

The Office of the State Board of Education issued guidance for the preparation and submission of FY2006 Enhancement Requests. This enhancement request for the unfunded capacity building for Postsecondary Professional-Technical Education was approved by the Board at its June 17-18, 2004 meeting.

**DISCUSSION**

This capacity building enhancement request addresses the amounts of unfunded capacity building needs for the past three years. A total of \$756,000 was requested for FY 2003, but not funded. PTE requested \$1,496,700 in FY 2004, but received an appropriation of \$210,000, which resulted in an unfunded total of \$1,286,700. The capacity building request for FY05 was \$899,300, but it was not funded. Therefore, PTE is requesting an additional \$2,942,000 to cover the unfunded capacity building needs.

Technical colleges have deferred many of the expenses needed to build capacity during the last three years. Each of the institutions has handled the reduced funding differently, but in most cases, equipment upgrading and replacement has been delayed. Curriculum infrastructure, such as software, has not been updated. Instructional and support staffing is at an over-load level. Facility maintenance and upgrading are needed. Support for instructional costs has Decreased from \$8,051 per full-time equivalency in FY 2001 to \$6,900 in FY 2003. Simply restoring per student funding to FY 2001 levels would take an additional \$5.15 million dollars. New program implementation has not kept up with industry needs. Some lower enrollment programs have been placed on inactive status. Essentially, all the factors that are part of a technical college's ability to build capacity have been impacted.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF PROFESSIONAL-TECHNICAL EDUCATION - continued**

The requested funding of \$2,942,000 will be distributed as follows:

BSU-\$370,883.00 (6.74 FTP)  
CSI-\$763,423.00 (12.89 FTP)  
EITC-\$764,758.00 (12.87 FTP)  
ISU-\$257,983.00 (4.16 FTP)  
LCSC-\$306,852.00 (4.90 FTP)  
NIC- \$478,101.00 (7.56 FTP)

**IMPACT**

Approval by the Board of the enhancement request decision unit will allow the State Division of Professional-Technical Education to seek funding from the Chief Executive and the Legislature.

Based on average instructional costs of \$6,900 per FTE, it is estimated that the expanded and new postsecondary programs and expanded and new services will improve the technical colleges' ability to better serve the current students on each campus, increase capacity for 200 - 350 new postsecondary students per year, and provide instruction and services to 150 – 200 additional secondary students.

**STAFF COMMENTS AND RECOMMENDATIONS**

This requested increase is considered the same as the prior-year unfunded enrollment workload adjustment, which is being requested in the College and Universities. Staff recommends approval of this request.

**BOARD ACTION**

A motion to allow the Division of Professional-Technical Education to include the amount of \$2,942,000 as an Enhancement request for capacity-building for postsecondary programs,, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Carried Yes \_\_\_\_ No \_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF PROFESSIONAL-TECHNICAL EDUCATION**

**SUBJECT**

FY2006 Enhancement Request for the Idaho Career Information System

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.B.1.

**BACKGROUND**

The Office of the State Board of Education issued guidance for the preparation and submission of FY2006 Enhancement Requests. The guidance included the development of an enhancement request for the Idaho Career Information System (CIS).

**DISCUSSION**

This request is being submitted on behalf and at the request of the Idaho State Occupational Information Coordinating Committee (SOICC). Organizations represented on the SOICC include: The Office of the Governor, the State Division of Professional-Technical Education, the Department of Commerce and Labor, the Office of the State Board of Education, and the Division of Vocational Rehabilitation. Although it is requested as an enhancement, it will be used to address items normally funded through Maintenance of Current Operations requests.

Current funding sources provide no built in mechanism for addressing maintenance of current operations increases associated with providing career information to the residents of Idaho. The \$81,800 requested will ensure that CIS can continue collecting and updating career information and career assessments and making those products available via the Internet to participating sites throughout Idaho.

**IMPACT**

Approval by the Board of the enhancement request decision unit will allow the State Division of Professional-Technical Education to seek funding from the Chief Executive and the Legislature.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff is in agreement the CIS program has not been funded for inflationary increases over the past few years, and recommends approval of this item to be included in the FY 2006 budget request.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**IDAHO DIVISION OF PROFESSIONAL-TECHNICAL EDUCATION - continued**

**BOARD ACTION**

A motion to allow the Division of Professional-Technical Education to include the amount of \$81,800 as an Enhancement request for Career Information System multi-year inflationary costs, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Carried Yes \_\_\_\_ No \_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**REFERENCE**

August 1, 2001      Motion to recommend increase in funding for Family Practice Residencies

**SUBJECT**

Increased state support for the two Family Practice Residencies Programs in Idaho, Boise and Pocatello

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V. B.1  
House Bill 794 FY 2005

**BACKGROUND**

At its August 2001 meeting, the State Board of Education (SBOE) voted in favor of recommending an increase in funding to both Family Practice Residency Programs (FPR's). Unfortunately, the legislature has been unable to ratify the SBOE recommendation in the past three fiscal years. The FPR's continue to experience increasing costs, increasing demand for uncompensated care, decreasing reimbursement, and decreasing Medicare graduate medical education funding. In the four years since July 2001, state support to both programs has been static at approximately \$520,000 for each. It is imperative that funding be increased by \$300,000 to the Boise program and \$150,000 to the Pocatello program. This increase of \$10,000 per resident in training per year was the request the SBOE recommended in 2001. Without this SBOE support, both programs face potential financial insolvency.

**DISCUSSION**

Both FPR's represent the only post-graduate medical education in the state of Idaho. Both programs are a tremendous long-term investment in the training of excellent family physicians for the state of Idaho. Both programs have a long track record of strong recruitment, exceptional training, and placement of 130 family physicians in the state of Idaho. The investment in Idaho-centered family physician education is incredibly important to the pipeline of continuing family physicians for our state. This is especially true in the rural sector of our state, where it is very hard to recruit and place physicians. The two programs have a long track record through an emphasis on rural family medicine to have graduates locate in rural settings in our state. Presently, 60% of the FPR graduates practice in Idaho and 40% practice in rural or underserved locations of Idaho. This budget enhancement is critical at this time to both programs being able to continue to meet this mission of family practice education and service to the underserved.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD – continued**

**IMPACT**

This re-endorsement by the State Board of Education will send a strong message to the Idaho legislature about the importance of sustaining these two fine programs and investing in Idaho's future of health care, especially to the rural areas of Idaho. Please see Attachment A for more details on Idaho's family practice programs.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff has reviewed Board recommendations from 2001 and believes the Family Practice Residencies provide a significant medical service to Idaho. These residency programs have been relying upon patient revenues more than should occur. Staff recommends the Board include this item in the FY 2006 budget request.

**BOARD ACTION**

A motion to allow the Family Practice Residencies include the amount of \$450,000 as an Enhancement request for state support for postgraduate medical education and training, and to delegate to the Executive Director the approval to submit the FY2006 total budget request to the Division of Financial Management and the Legislative Services Office, as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

## *Idaho's Family Practice Residency Programs*



**FPRI Boise**

**ISU FPR Pocatello**

### **RECRUITING FAMILY PHYSICIANS FOR IDAHO FOR 30 YEARS**

• Year opened	1974	1992
• Number of graduates	190	45
• Number of residents in training	28 (+2 Caldwell)	15
• Idaho MD's	107	23

*Isolated rural areas that would have no doctors have been staffed by family physicians. Recruitment has been steady, gradual, successful, and longstanding, but there are still many underserved areas.*

### **SERVICE EACH YEAR TO THE UNDERSERVED IN POCATELLO AND BOISE**

• Medicare	\$420,000	\$564,000
• Medicaid	\$2,820,000	\$440,000
• Clinic visits / year	46,000	15,447
• Uncompensated	\$600,000	\$367,000
• Health Access	\$500,000	

*Over \$3M in medical services provided to Medicaid, Medicare, and the Indigent. The residencies absorb \$900,000 of uncompensated care annually – a savings for the state compared to episodic ER care.*

### **INCREASING COSTS**

• <b>Total Program Costs</b>	<b>\$8,500,000</b>	<b>\$3,580,000</b>
• <b>Expected Annual Uncovered Deficits</b>	<b>\$200,000</b>	<b>\$194,000</b>
• <b>Increased malpractice burden FPRI</b>	<b>\$315,000</b>	

**2004**

### **IDAHO'S GRADUATE MEDICAL EDUCATION PROGRAMS**

- Over 200 of Idaho's physicians are actively involved in teaching
- Acknowledged improvement in the quality of patient care in all hospitals involved

*Both residencies are academic research centers and bring into Idaho Federal and NIH research grants totaling over \$1,000,000 a year.*

### **IDAHO'S GRADUATE MEDICAL EDUCATION PROGRAMS**

- New rural track programs modeled after the Caldwell Rural Training Track
- New Family Practice Center sites collaborating with the Community Health Center organizations
- Increase number of month long resident rural rotations

*It remains a challenge to settle physicians in rural Idaho. These are proven residency strategies.*

### **STATE LEGISLATIVE FUNDING SUPPORT**

There is an increasing demand for care to the uninsured and indigent and these services are poorly reimbursed. Additionally, there has been a progressive decrease of federal support of graduate medical education. The State Board of Education has recommended that the State should fund 20% of the combined costs of these programs. State support has remained static at 9%, or \$520,000 to each program, since 2001. Increases in state support have been deferred each year for four years. The residencies seek an additional \$10,000 per resident, to increase State support to both residencies combined to 12%.

**2006 Additional Funding Request : FPRI \$300,000 ISU \$150,000**

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD**

**SUBJECT**

FY06 Capital Budget Requests

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.B.8.c.

Section 33-112, Idaho Code.

**BACKGROUND**

Because capital projects are funded from the state's Permanent Building Fund (PBF), the capital projects request is separate from the operating budget request process. The PBF has several major areas of focus: new, renovated or remodeled projects; Americans with Disabilities Act (ADA) projects; asbestos abatement/removal, and building demolition. The Board of Education reviews and prioritizes the major capital projects and defers the priority setting of the remaining projects to the Division of Public Works (DPW).

Major capital projects approved by the Board are forwarded to the Permanent Building Fund Advisory Council (PBFAC), which reviews and prioritizes all capital projects statewide. The legislature appropriates funds to DPW specifically for major capital projects and makes funding available for renovation and repair and other projects statewide.

**DISCUSSION**

The institutions and agencies have prepared and submitted their capital budget requests, as shown on the next page.

**IMPACT**

Only Board-approved projects can be forwarded to the PBFAC. The PBFAC, Governor and Legislature will then be informed of the Board's emphasis based upon the priorities provided.

**STAFF COMMENTS AND RECOMMENDATIONS**

The following requests are prioritized within each institution or agency. Many of the projects were on the FY 2003 request list, but none except the Idaho History Center, Phase II was requested for FY 2004. Due to the "bonded" projects being approved by the legislature, there were no capital projects requested for FY 2005. Previous discussions of the Board have concluded that a project's past ranking on any list should not influence future decisions about where that project should be ranked.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD - continued**

Staff inquired of agencies and institutions about need, expected funding, etc, regarding the buildings in their requests. There were specific comments, but two general comments need highlighting: the need for a statewide long-term funding plan for capital facilities, and the fact that cost of new facilities can often be partially offset by the reduction in maintenance costs for aged facilities.

**BOARD ACTION**

This item is for informational purposes only. Any action, including prioritizing the major capital projects, will be at the Board's discretion.

**State Board of Education**  
**FY06 Major Capital Request Summary**  
(\$ in 000s)

Board Priority	Institution/Agency Project	PBF Appropriations		Total Project Cost		Total Request
		Prior to FY06	Total Approp	G.F./PBF	Total	
	<b>Idaho State Historical Society</b>					
	Idaho History Center - Phase II	8,615.0	300.0	8,915.0	8,915.0	300.0
	Museum Addition - Phase I	-	4,600.0	4,600.0	4,600.0	4,600.0
	Old Penitentiary Visitor Access Project	-	925.0	925.0	925.0	925.0
	Idaho History Center - Phase III	-	4,500.0	4,500.0	4,500.0	4,500.0
	<b>Boise State University</b>					
	Center for Environmental Science & Economic Development	-	11,752.9	11,752.9	13,000.0	11,752.9
	<b>Idaho State University</b>					
	New Idaho Museum of Natural History Building	-	23,137.0	23,137.0	23,137.0	23,137.0
	Addition to the Family Medicine Clinic	-	7,884.0	7,884.0	7,884.0	7,884.0
	New Mechanical Trades Building	-	14,931.0	14,931.0	14,931.0	14,931.0
	Addition to the Lillibridge Engineering Building	-	8,666.5	8,666.5	8,666.5	8,666.5
	Renovate Trade and Technology Building	-	6,022.5	6,022.5	6,022.5	6,022.5
	Renovation of Reed Gymnasium	-	7,542.5	7,542.5	7,542.5	7,542.5
	Renovation of the Life Science Buildings	-	18,363.5	18,363.5	18,363.5	18,363.5
	New Physical Plant Buildings	-	7,821.5	7,821.5	7,821.5	7,821.5
	Renovation of the College of Business Building	-	9,940.5	9,940.5	9,940.5	9,940.5
	Renovation of Turner Hall	-	7,716.5	7,716.5	7,716.5	7,716.5
	<b>University of Idaho</b>					
	Education & Performance Facility (Design)	-	3,859.0	18,081.0	51,135.0	3,859.0
	Interdisciplinary Research & Education Facility (Design)	-	2,756.0	55,125.0	55,125.0	2,756.0
	A&A Center for Design Technology (Design)	-	420.0	840.0	8,295.0	420.0
	Administration Bldg/Classroom Renovation (Design)	-	772.0	14,805.0	14,805.0	772.0
	Education Bldg/Classroom Renovation (Design)	-	772.0	14,805.0	14,805.0	772.0
	ARC/CEB Renovation (Design)	-	772.0	14,805.0	14,805.0	772.0
	Three Falls Collaborative Higher Ed Building Initiative:					
	Idaho Falls - Classroom, Laboratory, Office Building	-	13,808.0	13,808.0	13,808.0	13,808.0
	Twin Falls - Classroom, Laboratory, Office Building	-	13,808.0	13,808.0	13,808.0	13,808.0
	Post Falls - Classroom, Laboratory, Office Building	-	17,640.0	17,640.0	17,640.0	17,640.0
	<b>Lewis Clark State College</b>					
	Long Range Facility Plan and Parking Expansion Planning	-	200.0	200.0	200.0	200.0
	Remodel and Expansion of Old Science Building	-	1,960.2	1,960.2	1,960.2	1,960.2
	Renovation and Purchase of New Music Building	-	808.5	808.5	808.5	808.5
	<b>College of Southern Idaho</b>					
	Twin Falls Higher Ed Center	-	10,376.7	10,376.7	10,376.7	10,376.7
	<b>North Idaho College</b>					
	Seiter Hall Remodel	-	2,980.7	2,980.7	2,980.7	2,980.7
	Construct and Expand Parking Lots	-	437.2	437.2	437.2	437.2
	Property Acquisition & Development	-	5,000.0	5,000.0	5,000.0	5,000.0
	Uofl Facility Acquisition	-	750.0	750.0	750.0	750.0
	<b>Eastern Idaho Technical College</b>					
	Remodel and Addition Maintenance Building 4	-	327.0	327.0	327.0	327.0
	<b>Total</b>	8,615.0	211,550.7	329,275.7	371,031.8	211,550.7

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD**

**SUBJECT**

Clarify Board policy on the reauthorization and reporting or positions.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures Section II.B.3.a.(1).

Idaho State Board of Education Governing Policies & Procedures; Section I.A.4.a-b.

**BACKGROUND**

Positions that are vacant for several years in the state payroll system must be reestablished before being filled. Historically these positions have been brought before the Board for reauthorization, even though the position may have remained in the institution's operating budget while vacant.

The filling of positions has been reported inconsistently in the past. Currently, some new positions are individually itemized in the Board meeting agenda, some in the operating budgets, while others may not be reported at all.

**DISCUSSION**

Board policy states, "(A)ny permanent new position, regardless of funding source, requires Board approval."

Institutions have vacant positions that are no longer on the state employee information system because that position has remained vacant for several years. However, many of these positions are included in the institution's operating budgets. When the institutions wish to reactivate these positions (onto the state payroll system), a new set-up action is required. The President's Council and Executive Director, working with the Division of Financial Management (DFM) has agreed to seek Board authorization for these reactivated positions if a new position set-up document is required to reestablish the position.

A related item is the Board practice of approving institutional operating budgets each June. The budgets presented to the Board are for General Education only and do not include all funding sources (such as auxiliary and local funds, which do fund a large number of positions). Through this practice, institutions receive authorization for numerous new positions that may not have been individually identified for Board consideration. Therefore, positions in the institutional operating budgets should only include those that have been previously approved by the Board. Positions that have been vacant more than three (3) years should not be included in institutional operating budgets, as these positions need to be reinstated separately by Board approval.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**AGENCIES AND INSTITUTIONS OF THE STATE BOARD - continued**

**IMPACT**

The suggested change will result in better communication and review between institutions, the Board and DFM.

**STAFF COMMENTS AND RECOMMENDATIONS**

This issue is being brought before the Board in an effort to bring closure to a long-standing situation regarding how positions are reported on the state payroll system vs. at the institution level. The President's Council has agreed to seek Board approval for the positions that have been vacant for several years.

Staff and the Financial Vice Presidents will address this matter and bring a specific recommendation to the Board at a subsequent meeting.

**BOARD ACTION**

This item is for informational purposes only. Any action will be at the Board's discretion.

**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES**

**SECTION: I. GENERAL GOVERNING POLICIES AND PROCEDURES**

**Subsection: A. Policy-Making Authority**

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**4. Conformance with State and Federal Law**

All Board Governing Policies and Procedures and the internal policies and procedures of its institutions, agencies and school will comply with and be in conformance to applicable laws.

**Adoption, Amendment, or Repeal of Board Policies**

a. Board policies may be adopted by majority vote at any regular or special meeting of the Board. The adoption, amendment, or repeal of a Board policy may be requested by any member of the Board, the executive director, or any chief executive officer. Persons who are Board employees, or students or student groups, must file a written request with the chief executive officer of an institution, agency or school, or his or her designee, to receive Board consideration. An Idaho resident, other than those described above, may file a written request with the executive director for Board consideration of a proposal. Regardless of the source, a statement of the proposed adoption, amendment, or repeal must be presented to the executive director for transmittal to the Board. If the subject matter of the presentation concerns an agency, institution, school, or department of the Board, the executive director will also notify the appropriate chief executive officer of the nature of the request.

b. Board action on any proposal will not be taken earlier than the next regular or special meeting following Board approval for first reading. During the interim between the first reading and Board action, the chief executive officers will seek to discuss and review the proposal with faculty, staff, or other Board employees and students or student groups, as appropriate. The chief executive officers will transmit summaries of oral statements and written comments on the proposal to the executive director. After thorough consideration, the proposal will be presented by the executive director to the Board for action.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY - continued**

Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES**

**SECTION: II. HUMAN RESOURCES POLICIES AND PROCEDURES**

**SUBSECTION B: Appointment Authority & Procedures**

August, 2002

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**B. Appointment Authority and Procedures**

3. Specifically Reserved Board Authority

(Note: This is not an exclusive or exhaustive list and other reservations of Board authority may be found in other areas of these policies and procedures.) Board approval is required for the following:

a. Position Authorizations

- (1) Any permanent new position, regardless of funding source, requires Board approval.

Agenda Item Format: Requests for new position authorizations must include the following information:

- (a) position title;
- (b) type of position;
- (c) FTE
- (d) Term of appointment;
- (e) Effective date;
- (f) approximate salary range;
- (g) funding source;
- (h) area or department of assignment;
- (i) a description of the duties and responsibilities of the position; and
- (j) a complete justification for the position

- (2) Any permanent position being deleted. The affected position should be identified by type, title, salary, area or department of assignment, and funding source.

- b. The initial appointment of all employees to any type of position at a salary that is equal to or higher than 75% of the chief executive officer's annual salary.
- c. The employment agreement of any head coach or athletic director (at the institutions only) longer than one year, and all amendments thereto.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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- d. The criteria established by the institutions for initial appointment to faculty rank and for promotion in rank, as well as any additional faculty ranks and criteria as may be established by an institution other than those provided for in these policies (see subsection G.) Any exceptions to the approved criteria also require Board approval.
  
- e. The procedures established for periodic performance review of tenured faculty members. (see subsection G.)

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**COLLEGE AND UNIVERSITIES OF THE STATE BOARD**

**SUBJECT**

Second Reading: Changes to BYLAWS: adding Audit Committee.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures; Bylaws, Section L.

Idaho State Board of Education Governing Policies & Procedures; Section I.A.3.a-b.

**BACKGROUND**

At the March 2004 Board meeting, the Board approved the creation of a new standing Audit Committee. At the June 2004 Board meeting, the Board approved the first reading.

**DISCUSSION**

The National Association of College and University Business Officers performed a study of Sarbanes-Oxley (SOX) and have made recommendations regarding how to implement applicable SOX sections in higher education. The proposed Audit Committee bylaw follows those recommendations.

**IMPACT**

The Audit Committee will be created by Board action, but will operate thereafter as an independent body, specifically to address audits of institutions and agencies under its control. The bylaws define the structure and general guidelines of the Committee. Creation of policies and procedures to set specific tasks, duties and responsibilities of the Audit Committee and the institutions and agencies will be the first order of business of the Audit Committee.

**STAFF COMMENTS AND RECOMMENDATIONS**

The Board has previously approved the first reading and staff recommends approval of the second reading of this policy.

**BOARD ACTION**

A motion to approve the second reading of changes to Idaho State Board of Education Governing Policies and Procedures, Bylaws, Section H., Committees of the Board, to create a new standing Audit Committee.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_ No \_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**  
**SECTION: BYLAWS**

Revised June 2004

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**DRAFT SECOND READING**  
**H. Committees of the Board**

4. Audit Committee

a. Purpose

The Audit Committee (hereinafter referred to as the Committee) is appointed by the Board to assist in fulfilling its fiscal oversight responsibilities. The Committee provides oversight to the institutions and agencies under its governance (defined in Idaho State Board of Education, Policies and Procedures, Section I. A.1.) for: financial statement integrity, financial practices, internal control systems, financial management, and standards of conduct.

b. Composition

The Committee members shall be appointed by the Board and shall consist of six or more members. Three members of the Committee shall be current Board members and three members shall be independent non-Board members who are permanent residents of the state of Idaho. Each Committee member who is a Board member shall be independent non-executive directors, free from any relationship that would interfere with the exercise of her or his independent judgment. The chief financial officers of the institutions and Board office shall serve as ex-officio members of the Committee.

All members shall understand the role of the Committee and institutional financial affairs and shall possess the ability to exercise independent judgment. At least one member of the Committee shall have current accounting or related financial management expertise in the following areas:

- 1) an understanding of generally accepted accounting principles and experience in preparing, auditing, analyzing, or evaluating complex financial statements, and;
- 2) the ability to assess the general application of such principles in the accounting for estimates, accruals, and reserves, and;
- 3) experience in preparing or auditing financial statements and;
- 4) an understanding of internal controls.

Appointments shall be for a three-year term. Terms will be staggered such that two members exit and two new members are added each year. The Committee chair shall be appointed by the Board President.

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**SECTION: BYLAWS**

**Revised June 2004**

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**DRAFT SECOND READING**

**H. Committees of the Board - continued**

c. Responsibilities and Procedures

It is not the Committee's duty to plan or conduct audits or to determine that the institution's financial statements are complete, accurate and in accordance with generally accepted accounting principles. Management of each institution is responsible for the preparation, presentation, and integrity of the financial statements and for the appropriateness of the accounting principles and reporting policies used. The following shall be the principle duties and responsibilities of the Committee:

- 1) Approve the appointment, establish the compensation, and evaluate and oversee the work of the independent auditors. The Committee must also approve any non-audit services prior to being provided by the independent auditor. The independent auditing firm shall report directly to the Committee and the auditor's "engagement letter" shall be addressed to the Committee and the President of each institution. The Committee shall have the authority to consult legal counsel and other consultants necessary to carry out its duties.
- 2) Discuss with the independent auditors the audit scope, focusing on areas of concern or interest;
- 3) Review the audited financial statements, adequacy of internal controls and audit findings with the independent auditor. The independent auditor's "management letter" shall include management responses and be addressed to the Audit Committee and President of the institution.
- 4) Present the audited financial statements to the Board and provide detail and summary reports as appropriate.
- 5) Oversee standards of conduct (ethical behavior) and conflict of interest policies of the Board and the institutions under its governance, including establishment of confidential complaint mechanisms.
- 6) Monitor the integrity of each organization's financial accounting process and systems of internal controls related to finance, accounting and stewardship of assets;
- 7) Monitor the independence and performance of each organization's independent auditors and internal auditing departments;
- 8) Develop a standard risk assessment model for all institutions and agencies to use.
- 9) Provide an avenue of communication among the independent auditors, management, the internal audit staff and the Board.
- 10) As a matter of independence, the Committee does not propose or set policy.

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**SECTION: BYLAWS**

**Revised June 2004**

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**DRAFT SECOND READING**

**H. Committees of the Board - continued**

The Committee will meet no fewer than four times per year and more often as needed. The Committee may establish necessary procedures to carry out its responsibilities. Such procedures must be consistent with the Board's Governing Policies and Procedures. The Board's chief fiscal officer, under the direction of the chair, prepares the agenda for and schedules each meeting of the Committee and maintains a written record of the Committee's activities and recommendations. A copy of the written record is included in the official minutes of the State Board of Education and Board of Regents of the University of Idaho.

5. Targeted Educational Groups Advisory Council

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
AUGUST 12-13, 2004**

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**REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES**

**BYLAWS: SECTION L. Adoption, Amendment, and Repeal of Bylaws**

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**L. Adoption, Amendment, and Repeal of Bylaws**

Bylaws may be adopted, amended, or repealed at any regular or special meeting of the Board by a majority vote of the Board, provided notice has been presented at the preceding meeting of the Board.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**INSTITUTION / AGENCY AGENDA**  
**BOISE STATE UNIVERSITY**

**SUBJECT**

Boise State University requests approval to issue a letter of intent to award the law enforcement and security services contract to the Boise City Police Department, subject to approval of the Boise City Council. If approved by the Council, the University will negotiate a final contract for State Board or Executive Director approval.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.I.1.a and V.I.3.a.  
Section 67-5715 through 67-5708, Idaho Code

**BACKGROUND**

Boise State University recently solicited bids for law enforcement and campus security services for the contract year commencing on October 1, 2004. Two proposals were submitted and the analysis of these two proposals was completed on August 5, 2004. The analysis included a verification of contract costs submitted for the services required by the University. The Boise City Police Department submitted a competitive bid that will result in a significant cost savings to the University.

The Ada County Sheriff's Office has provided excellent law enforcement services to Boise State for nearly twenty years. The University wishes to thank them for these services and looks forward to a continued positive relationship.

**DISCUSSION**

The contract term is for one year beginning October 1, 2004 through September 30, 2005. The contract may be renewed for three additional one-year periods for a maximum period of four years. The bids received are as follows:

	<u>Ada County</u>	<u>Boise City Police</u>	<u>Difference</u>
2004-2005	\$ 746,488	\$ 710,098	\$ 36,390
2005-2006	\$ 805,762	\$ 636,585	\$ 169,177
2006-2007	\$ 831,147	\$ 656,068	\$ 175,079
2007-2008	\$ 857,353	\$ 714,240	\$ 143,113
<b>TOTALS</b>	<b><u>\$3,240,750</u></b>	<b><u>\$2,716,991</u></b>	<b><u>\$ 523,759</u></b>

If the contract is not renewed during a subsequent annual renewal periods, the University will submit another request for proposal for law enforcement and security services.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**IMPACT**

Ada County's proposal was a total of \$3,240,750 for the four year period. The Boise City Police Department's proposal was \$2,716,991 for the same time period. The difference between the two proposals is \$523,759 over the maximum four year period.

**STAFF COMMENTS AND RECOMMENDATIONS**

**BOARD ACTION**

A motion to authorize Boise State University to issue a letter of intent to award a law enforcement services contract to the Boise City Police Department, subject to approval by the Boise City Council for an amount not to exceed \$2,716,991 for a maximum four year period. The final contract will be brought to the Board for approval prior to September 1, 2004.

In the event that the Boise City Council does not approve the contract, the University is authorized to negotiate a contract with the Ada County Sheriff's Office for an amount not to exceed \$3,240,750 for the maximum four year period. The final contract will be brought to the Board for approval prior to September 1, 2004.

**OR AN ALTERNATIVE MOTION**

A motion to authorize Boise State University to issue a letter of intent to award a law enforcement services contract to the Boise City Police Department, subject to approval by the Boise City Council for an amount not to exceed \$2,716,991 for a maximum four year period. The Board delegates authority to the Executive Director to approve the final contract prior to September 1, 2004.

In the event that the Boise City Council does not approve the contract, the University is authorized to negotiate a contract with the Ada County Sheriff's Office for an amount not to exceed \$3,240,750 for the maximum four year period. The Board delegates authority to the Executive Director to approve the final contract prior to September 1, 2004.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**AUGUST 12-13, 2004**

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**REFERENCE – APPLICABLE STATUTE, RULE OR POLICY**

**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**  
**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: I. Real and Personal Property and Services**

**April 2002**

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**I. Real and Personal Property and Services**

1. Authority

- c. All property that is not real property must be purchased consistent with Sections 67-5715 through 67-5737, Idaho Code, except that the University of Idaho may acquire such property directly and not through the Department of Administration. Each institution, school and agency must designate an officer with overall responsibility for all purchasing procedures.

3. Acquisition of Personal Property and Services

- a. Purchases of equipment, data processing software and equipment, and all contracts for consulting or professional services either in total or through time purchase or other financing agreements, between two hundred fifty thousand dollars (\$250,000) and five hundred thousand dollars (\$500,000) require prior approval by the executive director.

The executive director must be expressly advised when the recommended bid is other than the lowest qualified bid. Purchases exceeding five hundred thousand dollars (\$500,000) require prior Board approval.