

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

**June 2019**

1. 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 shall 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, the institution shall follow Board policy and the institution's chief executive officer shall notify the Board in a timely manner. Any knowledge of serious NCAA, NAIA, or conference rule infractions involving an institution shall be communicated by the athletic department to the chief executive officer of the institution immediately and the chief executive officer shall notify the Executive Director.

The sources of funds for intercollegiate athletics shall be defined in the following categories:

- a. State General Funds means state General Funds (as defined in Section 67-1205, Idaho Code) appropriated to the institutions.
  - b. Student Athletic Fee Revenue means revenue generated from the full-time and part-time student activity fee that is dedicated to the intercollegiate athletics program pursuant to policy V.R.3.b.ii.
  - c. Program Funds means 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.
  - d. Institutional Funds means any funds generated by the institution outside the funds listed in a., b. and c. above. Institutional Funds shall not include tuition and fee revenue collected under policy V.R.3. Examples of Institutional Funds include, but are not limited to, fees from Auxiliary Enterprises (as defined in Board Policy V.B.4.a),, investment income, interest income, vending, indirect cost recovery funds on federal grants and contracts, and administrative overhead charged to revenue-generating accounts across campus.
3. Athletic spending limits: The Board shall establish annual limits on the expenditures drawn from State General Funds and Institutional Funds. No limits are set for the expenditure of athletic Program Funds.
- a. State General Funds and Institutional Funds
    - i. The FY 2020 limits on total athletics spending from State General Funds and Institutional Funds are:

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General Funds for Athletics:

a) Boise State University	\$ 5,265,600
b) Idaho State University	\$ 5,750,000
c) University of Idaho	\$ 6,850,000
d) Lewis-Clark State College	\$ 3,532,600

- ii. The athletic limits shall be calculated annually based on the rate of change for the next fiscal year of ongoing State appropriated funds compared to the ongoing State appropriated funds in the current fiscal year, unless set through Board action.
4. Adjustments to Athletic Spending limits: Institution chief executive officers may request from the Board, one-time or permanent changes to the above-described spending limits to address non-routine programmatic changes. Changes that may be used as evidence for adjustments to the Athletic Spending Limit may include but are not limited to the addition of new sports, new expenditures related to gender equity or other compliance requirements, transitions to different athletic conferences, expansion of team rosters and schedules, inflationary factors related to the expense of academic support and tutoring, room and board increases, or atypical spikes in tuition rates.
    - b. Program Funds

The institutions can use the program funds generated, without restriction.

5. Fund Balances

- a. The chief executive officer of each institution is accountable for balancing the budget of the athletic department on an annual basis. In accounting for the athletic programs, a positive fund balance for the total athletic program must be maintained. Athletic program funds shall be maintained in a separate account. If the fund balance becomes negative in any fiscal year, the institutions shall submit a plan for Board approval that eliminates the deficit. Reduction in program expenditures and/or increased program funds can be used in an institutional plan to eliminate a negative fund balance. If substantial changes in the budget occur during the fiscal year resulting in a projected deficit for that year, the chief executive officer shall advise the Executive Director of the situation immediately.
- b. Donations to athletics at an institution must be made and reported according to Board policy V.E. The amount of booster money donated to and used by the athletic department shall be budgeted in the athletic department budget.

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6. Gender Equity

- a. Title IX of the Higher Education Amendments Act of 1972 prohibits discrimination on the basis of gender in any education program or activity receiving federal financial assistance, including athletics.
- b. The chief executive officer of each institution shall prepare a gender equity narrative for review by the Board in a format and time to be determined by the Executive Director. An institution will provide the Board with report(s) required by the institution's federal regulatory body regarding compliance to Title IX in its athletics programs and any summaries of such reports.

6. Financial Reporting.

The NCAA Agreed Upon Procedures Reports that are prepared annually and reviewed by the external auditors for each university will be provided to the Board and will also serve as a reporting template for a similar annual report for Lewis-Clark State College. Additional reporting requirements may be required based on a timeline and format established by the Executive Director.