

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

December 2025

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.d.i.
- 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. Tuition Funds is defined pursuant to policy V.R.3.a.
- e. 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.

2. Athletic spending limits:

- a. For each fiscal year, individual institution's athletics spending caps shall be set at the greater of \$5 million or at 6% of the average of that institution's prior three years of state general funds and tuition funds.
- b. No limits are set for the expenditure on athletic Program Funds or institutional funds.

3. 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 compliance requirements, transitions to different athletic conferences, or expansion of team rosters and schedules.

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4. Balanced Budgets
 - a. The chief executive officer of each institution is accountable for balancing the budget of the athletic department on an annual basis. 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 and shall submit a plan for Board approval to eliminate the deficit.
 - b. Donations to athletics at an institution must be made and reported according to Board policy V.E.
5. Financial Reporting.
 - a. 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.
 - b. 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.
 - c. Additional reporting requirements may be required based on a timeline and format established by the Executive Director.