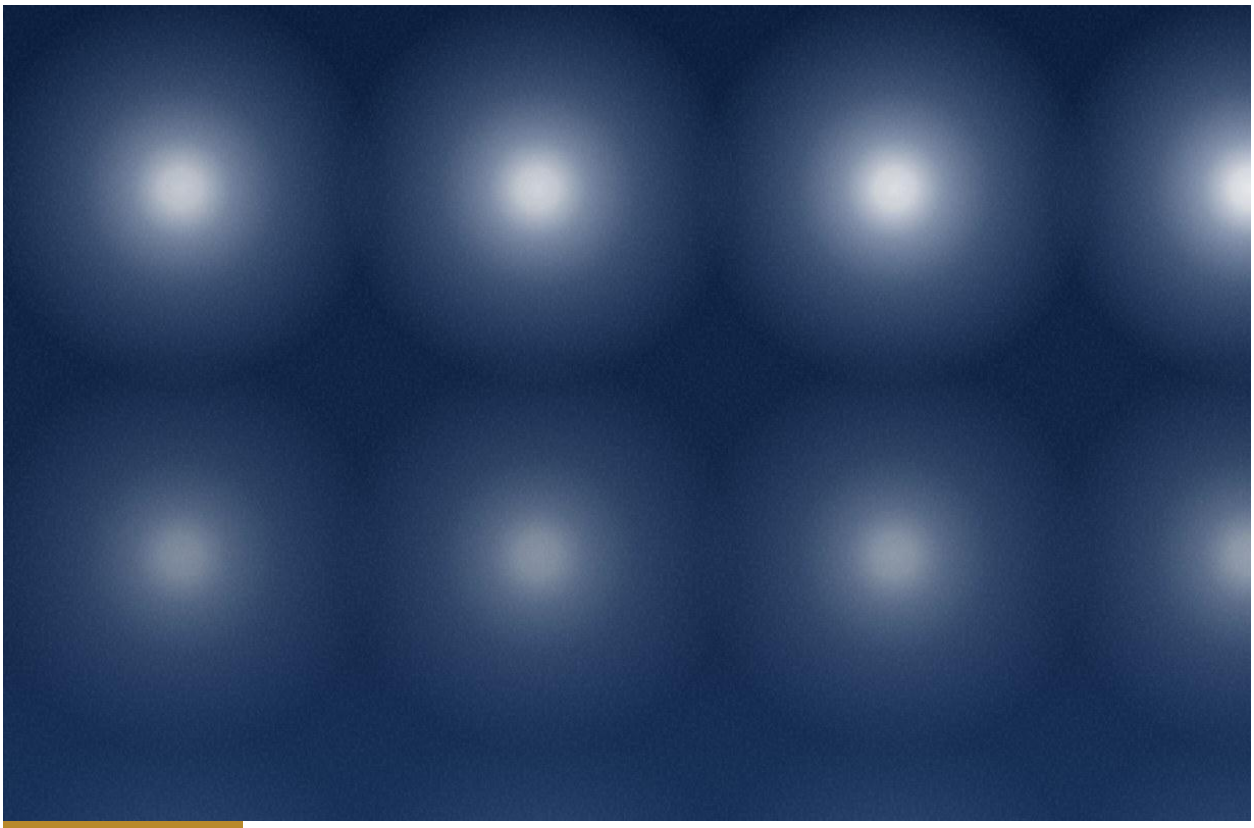


REPORT AND RECOMMENDATIONS

GOVERNOR'S WORKING GROUP ON COLLEGE ATHLETICS

Keeping Idaho's universities competitive

PRESENTED TO GOVERNOR BRAD LITTLE

[NOVEMBER 2026]

FROM THE CHAIR

Dear Governor Little,

On behalf of the Governor's Working Group on College Athletics, I am pleased to present our findings and recommendations. Thank you for your foresight in convening this group and for your leadership in making sure Idaho is not sitting on the sidelines as the national landscape of college athletics changes around us.

Over a series of working group sessions, we heard directly from university leadership, athletic directors and coaches at Boise State University, Idaho State University, Lewis-Clark State College and University of Idaho. They spoke with candor about the pressures their programs face and the opportunities ahead, and the group stayed focused throughout on what our state, leaders and communities can do now.

Idaho has a great deal to be proud of. Boise State football has won three consecutive conference championships and reached the College Football Playoff. Both University of Idaho basketball programs won Big Sky titles this year, sending the men to the NCAA Tournament for the first time since 1990. Idaho State softball claimed its first Big Sky Tournament title and first NCAA bid, and Lewis-Clark State baseball, with 19 national championships, remains the standard of the NAIA. Programs like these drive local economies, serve as ambassadors for our institutions and help draw the students, employers and talent Idaho needs.

We also wish to be clear that the cost of inaction is real and near. For the 2026–27 academic year, Boise State has been able to field competitive programs only because the State Board of Education permitted its athletic department to operate at a significant deficit, driven largely by the cost of competing in football and sustained by one-time reserves. That was a prudent bridge, but it is not a practice that can or should be repeated. Absent meaningful action, the Board will have little choice but to require the department to eliminate that deficit, with consequences that would profoundly diminish Boise State's ability to compete.

That leaves Idaho with a fundamental question: do we want to compete on the national stage? If the answer is yes, no single proposal in this report will be enough. Idaho needs Idaho solutions, pursued together. Stabilizing Boise State's position benefits every institution in the state, with effects that reach recruiting, enrollment, the student experience and academic programs well beyond any one campus.

The recommendations that follow reflect the group's shared commitment to keeping Idaho's institutions competitive and sustainable for the long term. We are grateful for the opportunity to serve and stand ready to support you and the Legislature as these ideas move forward.

Respectfully,

Cortney Liddiard
Chair, Governor's Working Group on College Athletics

GROUP MEMBERSHIP

Governor Little created the Working Group in June 2026 to examine how Idaho's four-year institutions can stay competitive as college athletics changes nationally, and to identify state and local policy solutions and investment opportunities.

CHAIR

Cortney Liddiard IDAHO FALLS	Founder, Kerosene Capital

MEMBERS

Kurt Liebich BOISE	President, Idaho State Board of Education
Senator Lori Den Hartog MERIDIAN	Senate Majority Leader, Idaho Senate
Representative Jason Monks MERIDIAN	Majority Leader, Idaho House of Representatives
Troy V. Bell POCATELLO	President and CEO, TanaBell Health Services; former Idaho State University student-athlete
Mark Miller BOISE	CEO, Miller Family Holdings
Debbie Hetherington BOISE	Retired Owner and Partner, Premier Insurance
Mike Tatko LEWISTON	Community Relations Manager, Avista Utilities

PROPOSED SOLUTIONS AT A GLANCE

The Working Group identified seven proposed solutions across two categories, plus two considerations that reach beyond athletics. These solutions are presented in no particular order.

CATEGORY	PROPOSED SOLUTION
Existing funding	1. Ask the State Board of Education and the Legislature to allow universities to temporarily retain tuition and fee interest
Existing funding	2. Ask the State Board of Education and the Legislature to consider allowing loans from the Higher Education Stabilization Fund
Existing funding	3. Work with the Permanent Building Fund Advisory Council to identify opportunities to streamline the capital project process for athletics facilities
New revenue sources	4. Monetize existing university assets
New revenue sources	5. Consider Idaho Lottery support for collegiate athletics
New revenue sources	6. Capture revenue already being generated in the prediction markets through sports-related activity
New revenue sources	7. Recognize the economic activity that college athletics generates in the local community
Beyond athletics	Evaluate per-student state funding; ensure an equitable general fund share for each institution
A Final Word	A changing landscape: federal legislation and ongoing court cases

EXISTING FUNDING

Solution 1: Temporarily Retain Tuition and Fee Interest

Ask the Idaho State Board of Education and the Legislature to allow Boise State, Idaho State and Lewis-Clark State to temporarily retain the interest earned on their tuition and fee deposits, rather than transferring it each year to the Higher Education Stabilization Fund. Due to its constitutional status, University of Idaho is already able to retain its own tuition and fee interest.

Solution 2: Loans from the Higher Education Stabilization Fund

Ask the Idaho State Board of Education and the Legislature to consider allowing universities to borrow from their own share of the Higher Education Stabilization Fund's Strategic Interest Account. Repayment terms and the risk to university reserves would need careful design.

Solution 3: Identify Opportunities for Streamlining Capital Projects

Work with all four universities and the Permanent Building Fund Advisory Council to identify opportunities to streamline the capital project process for athletics facilities.

NEW REVENUE SOURCES

Solution 4: Monetize Existing University Assets

Encourage universities to find creative ways to generate revenue from assets they already own, such as Boise State's East Stadium Lot redevelopment and the University of Idaho Public-Private Partnership (P3).

Solution 5: Idaho Lottery Support for Collegiate Athletics

Consider how Idaho Lottery proceeds can support collegiate athletics.

Solution 6: Capture Revenue Already Being Generated from Sports Prediction Markets

Consider implementing a transaction fee for sports-related activity already happening in Idaho on prediction markets, as other states do now. Federal litigation likely headed to the Supreme Court will shape Idaho's options.

Solution 7: Recognize the Economic Activity that College Athletics Generates in the Local Community

Work with the Legislature and local partners to identify potential avenues for athletics programs to benefit from the economic activity they generate.

ADDITIONAL CONSIDERATIONS

BEYOND COLLEGE ATHLETICS

Two issues surfaced during the Working Group's sessions that affect institutional health well beyond athletics.

Consideration 1: Evaluate Per-Student State Funding

Evaluate per-student state funding across Idaho's public universities to ensure funding is fair and meets the individual needs of each institution.

Consideration 2: Ensure Fair and Balanced General Fund Support

Review the general fund share of each university's budget to ensure every institution receives an equitable level of state support, strengthening Idaho's higher education system as a whole.

A FINAL WORD

A CHANGING LANDSCAPE

The Working Group is proud of the recommendations in this report. They reflect careful deliberation, candid input from every institution and a shared commitment to Idaho's students, campuses and communities. We also recognize that they are offered in a landscape that is still taking shape.

At the federal level, Congress is actively working on the Protect College Sports Act, which would establish a national framework for name, image and likeness compensation, athlete protections, transfers and media rights. The bill passed the U.S. Senate in September 2026 and awaits action in the House. At the same time, cases are being brought before courts around the country on a near-constant basis, and their outcomes may reshape the rules under which Idaho's programs compete.

For these reasons, Idaho's approach must remain flexible. The state, its institutions and their partners should continue to watch these developments closely, weigh how each one affects the recommendations in this report, and be prepared to act swiftly and with confidence as the landscape changes.