University of Idaho FY 2026 Sources and Uses of Funds

Table 1: Sources of Funds, Fiscal Year 2026

This table shows where the University of Idaho's FY 2026 revenue is expected to come from. Columns are broken into two groups: *Board Approved Budgets* (General Education, Special & Health Education Programs, Ag Research & Extension) and *Non-Board Approved Budgets* (Auxiliary Enterprise, Local, Grants & Contracts). A final column gives the total and its share of the overall total revenue.

- Board Approved Budgets: General Education · Special & Health Education Programs · Ag Research & Extension
- Non-Board Approved Budgets: Auxiliary Enterprise · Local · Grants & Contracts

No.	Source of Funds	Board: General Education	Board: Special & Health Education	Board: Ag Research & Extension	Non-Board: Auxiliary Enterprise	Non-Board: Local	Non-Board: Grants & Contracts	Total	% of Total
1	General Account	115,340,900	13,778,500	39,955,500	0	0	0	169,074,900	33.3%
2	General Account – One Time	-2,000,000	0	0	0	0	0	-2,000,000	-0.4%
3	Endowment Funds	15,762,000	0	0	0	0	0	15,762,000	3.1%
4	Student Fees	79,697,100	0	0	0	0	0	79,697,100	15.7%
5	**TOTAL APPROPRIATIONS**	**208,800,000**	**13,788,500**	**39,955,500**	**0**	**0**	**0**	**265,820,500**	**51.7%**
6	Other Student Fees	0	3,037,500	0	6,265,938	26,481,436	0	35,784,874	7.1%
7	Federal Grants & Contracts	0	0	0	0	0	68,306,284	68,306,284	13.5%
8	Federal Ag & Extension	0	0	0	0	0	5,970,489	5,970,489	1.2%
9	State Grants & Contracts	0	0	0	0	0	13,243,247	13,243,247	2.6%
10	Private Gifts, Grts & Contr	0	0	0	4,300,500	27,581,600	3,863,463	35,745,563	7.0%
11	Sales & Serv of Educ Act	0	0	0	0	19,412,445	0	19,412,445	3.8%
12	Sales & Serv of Aux Ent	0	0	0	32,486,285	0	0	32,486,285	5.8%
13	Indirect Costs	0	0	0	0	14,750,000	0	14,750,000	2.9%
14	Other	0	100,000	0	0	19,076,173	0	19,176,173	3.8%
15	**TOTAL REVENUE**	**208,800,000**	**16,916,000**	**39,955,500**	**43,052,723**	**107,301,654**	**91,383,483**	**507,409,360**	**100.0%**

Sources of Funds, Fiscal Year 2026. All amounts in whole dollars.

Table 2: Uses of Funds, Fiscal Year 2026

This table shows how the University of Idaho plans to spend its FY 2026 funds by function (e.g., Instruction, Research, Athletics). The columns are the same budget categories as in the Sources table, plus a total and its share of total uses.

- Board Approved Budgets: General Education · Special & Health Education Programs · Ag Research & Extension
- Non-Board Approved Budgets: Auxiliary Enterprise · Local · Grants & Contracts

No.	Use of Funds	Board: General Education	Board: Special & Health Education	Board: Ag Research & Extension	Non-Board: Auxiliary Enterprise	Non-Board: Local	Non-Board: Grants & Contracts	Total	% of Total
16	Instruction	76,140,775	13,663,800	0	0	40,632,253	2,027,710	132,464,538	26.1%
17	Research	6,083,192	3,252,200	22,933,778	0	1,741,311	54,339,179	88,349,660	17.4%
18	Public Service	0	0	17,021,722	0	2,253,053	27,150,832	46,425,607	9.1%
19	Academic Support	21,942,504	0	0	0	7,874,954	0	29,817,458	5.9%
20	Libraries	8,939,207	0	0	0	397,338	0	9,336,545	1.8%
21	Student Services	13,916,971	0	0	0	4,867,749	0	18,784,720	3.7%
22	Institutional Support	40,005,598	0	0	0	9,333,212	0	49,338,810	9.7%
23	Physical Plant	27,748,145	0	0	0	12,869,783	0	40,617,928	8.0%
24	Scholarships & Fellowships	9,043,608	0	0	0	21,137,665	7,865,762	38,047,035	7.5%
25	Auxiliary Enterprises	590,000	0	0	33,186,803	2,174,636	0	35,951,439	7.1%
26	Athletics (1)	4,390,000	0	0	10,515,025	4,019,700	0	18,924,725	3.7%
27	**TOTAL USES**	**208,800,000**	**16,916,000**	**39,955,500**	**43,701,828**	**107,301,654**	**91,383,483**	**508,058,465**	**100.0%**
28	**INCR/(DECR) TO BALANCE**	**0**	**0**	**0**	**-649,105**	**0**	**0**	**-649,105**	**—**
29	EMPLOYEE FTE	1,327.90	61.73	323.77	198.72	432.11	481.54	2,825.77	—

Uses of Funds, Fiscal Year 2026. All amounts in whole dollars except row 29 (Employee FTE), which reports full-time-equivalent headcounts.

Notes and Footnotes

(1) Athletics: The General Education program supports intercollegiate athletics, which is an auxiliary enterprise. General Education support for athletics is reported in the General Education column, not the auxiliary enterprise column.

Note on row 29 (Employee FTE): values are full-time-equivalent headcounts, not dollar amounts. The "Employee FTE" row is reported as a supplemental workforce measure, not a fund source or use.

About this report: This is the University of Idaho's Summary of Sources and Uses of Funds for Fiscal Year 2026. "Board Approved Budgets" are the budget lines controlled by the State Board of Education; "Non-Board Approved Budgets" are the auxiliary, local, and grants-and-contracts lines that operate outside the board-approved operating budget. Total Uses exceed Total Revenue by $649,105 in the Auxiliary Enterprise category, shown as a negative (decrease) to balance on line 28.