**Budget Model Element**

**Fund Structure**

**IDAHO STATE UNIVERSITY FUND STRUCTURE**

Idaho State University’s budget consists of five major fund types:

<table>
<thead>
<tr>
<th>Number</th>
<th>Fund Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CENTRAL UNIVERSITY</td>
<td>State General Appropriations, Tuition, Local Funds Held Centrally, General University/GAAP Adjustments</td>
</tr>
<tr>
<td>2</td>
<td>SPECIAL APPROPRIATIONS</td>
<td>CTE, Family Medicine, IDEP, Museum</td>
</tr>
<tr>
<td>3</td>
<td>LOCAL</td>
<td>Class and Professional Fees, Sales and Services, Gifts, Donations, Misc. Other</td>
</tr>
<tr>
<td>4</td>
<td>AUXILIARY</td>
<td>Housing and Food Services, Athletics, Holt, Student Union, Alumni Center, Other</td>
</tr>
<tr>
<td>5</td>
<td>RESTRICTED</td>
<td>Research, Grants and External Funding, Financial Aid</td>
</tr>
</tbody>
</table>
DEFINITIONS

Central University
The Central University Fund is composed of state appropriations and non-departmental revenues and expenditures.

State appropriations include state funding, state endowments, and general tuition and fee revenues, which are used to fund personnel, operating and capital expenditures in support of ISU’s mission.

Non-departmental revenues include interest income, general finance and administration (F&A) recovery, P-Card rebates, certain rental revenues, and miscellaneous other central revenues. Non-departmental expenses include general administrative and overhead expenses that are not funded through the appropriation and do not have a dedicated revenue stream such as debt service, Educational Technology Services and NetCom.

Special Appropriations
Special Appropriations are dedicated appropriations from the State of Idaho and are restricted for specific programs and services to include Career Technical Education, Family Medicine Residency, Idaho Dental Education Program, and the Idaho Museum of Natural History. These special appropriation resources may only be used for designated purposes.

Local
Local funds host a variety of unit-specific resources such as class and professional fees, sales and services, gifts and donations, and miscellaneous other revenues. Units use these resources to support associated programs and activities. Local fund expenses are managed to revenues.

Auxiliary
Auxiliary funds, as defined in Idaho State Board of Education Policy V.B.4, are managed as self-supporting activities whose services are provided primarily to individuals in the institutional community rather than to departments of the institution. All operating costs for auxiliary enterprises are to be covered from auxiliary revenues, with certain exceptions for student health and athletics.

Restricted
Restricted funds house resources restricted for a specific designated use such as research, grants and other restricted external funding, and federal financial aid funds. These funds are generally subject to specific rules, practices, timelines, and other additional criteria in budget development and administration. These funds are usually self-balancing over the course of the project or initiative; any fund balance or deficit must be addressed within the fund activities.

I want to learn more about ISU’s budget model! Please contact Jennifer Steele at 208.282.4277 or email her at jennifersteele@isu.edu.