

# **Operating Budget Summary**

**Fiscal Year  
2007-08**



**TABLE OF CONTENTS**

<b>Total University</b> -----	1
<b>State Appropriated</b> ----- (13, 14, 15, 16, 17, 19, 25, 35, 37, 39, 54, 55, 57 Fund Groups) -----	2
<b>Seedling Tree Nursery</b> ----- (29 Fund Group) -----	3
<b>Continuing Education</b> ----- (12 Fund Group) -----	4
<b>Student Financial Assistance</b> ----- (42 Fund Group) -----	5
<b>General Operations</b> ----- (22 Fund Group) -----	6
<b>Student Organizations</b> ----- (23 Fund Group) -----	7
<b>Intercollegiate Athletics</b> ----- (26 Fund Group) -----	8
<b>Student Financial Aid</b> ----- (49 Fund Group) -----	9
<b>Sponsored Programs</b> ----- (53 Fund Group) -----	10
<b>Auxiliary Enterprises</b> ----- (62 Fund Group) -----	11

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Total University**

<b>Revenues</b>	<b>State</b>	<b>State</b>	<b>Tuition &amp; Fees</b>	<b>Indirect Cost Recovery</b>	<b>Miscellaneous</b>	<b>Federal Funds</b>	<b>Self-Funded Operations &amp; Auxiliaries</b>	<b>Contracts, Grants, &amp; Restricted Funds</b>	<b>Total</b>
	<b>Fee for Service</b>	<b>Student Aid (COF) <sup>A</sup></b>			<b>Revenue &amp; Cash Operations</b>				
State Appropriated <sup>1</sup>	75,492,994	43,162,633	170,600,000	40,015,504	29,789,069	6,420,000		2,450,000	367,930,200
Seedling Tree Nursery							903,000		903,000
Continuing Education							12,725,700		12,725,700
General Operations							11,933,700		11,933,700
Student Organizations							4,447,700		4,447,700
Intercollegiate Athletics							18,755,600		18,755,600
Sponsored Programs								238,900,816	238,900,816
Auxiliary Enterprises							102,473,200		102,473,200
<b>Total</b>	<b>75,492,994</b>	<b>43,162,633</b>	<b>170,600,000</b>	<b>40,015,504</b>	<b>29,789,069</b>	<b>6,420,000</b>	<b>151,238,900</b>	<b>241,350,816</b>	<b>758,069,916</b>

<sup>A</sup> College Opportunity Fund

<b>Expenditures</b>	<b>Salaries and Benefits</b>		<b>Travel</b>	<b>Operating Expenses</b>	<b>Capital Outlay</b>	<b>Utilities</b>	<b>Overhead Allocations</b>	<b>Cost of Sales</b>	<b>Interdept Credits</b>	<b>Debt Service &amp; Facility Reserve</b>	<b>Total</b>
	<b>Professional</b>	<b>Support</b>									
State Appropriated <sup>1</sup>	189,509,189	67,051,773	2,066,003	98,301,854	6,037,280	13,991,504	(7,359,118)	52,500	(1,720,785)	-	367,930,200
Seedling Tree Nursery	95,309	241,577	8,000	458,114	-	-	100,000	-	-	-	903,000
Continuing Education	Professional	976,673	40,606	8,804,886	112,724	-	986,202	-	(84,000)	-	10,837,091
General Operations <sup>2</sup>	1,946,423	925,068	161,700	5,515,626	437,000	572,100	1,349,008	1,270,000	(243,225)	-	11,933,700
Student Organizations	1,271,585	1,049,145	192,619	2,057,867	51,940	5,000	83,944	-	(264,400)	-	4,447,700
Intercollegiate Athletics	6,098,371	803,981	1,530,069	9,929,921	393,258	-	-	-	-	-	18,755,600
Sponsored Programs	76,580,268	15,430,147	956,361	87,021,330	16,719,821	-	42,192,889	-	-	-	238,900,816
Auxiliary Enterprises	9,825,118	33,632,006	363,672	29,381,410	1,302,818	5,571,820	5,108,064	17,704,092	(10,602,700)	10,186,900	102,473,200
<b>Total</b>	<b>285,326,263</b>	<b>120,110,370</b>	<b>5,319,030</b>	<b>241,471,008</b>	<b>25,054,841</b>	<b>20,140,424</b>	<b>42,460,989</b>	<b>19,026,592</b>	<b>(12,915,110)</b>	<b>10,186,900</b>	<b>756,181,307</b>

<sup>1</sup> Consolidated Education & General. Includes General Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, Cooperative Extension Service, and the Colorado State Forest Service.

<sup>2</sup> Ending Fund Balance included in operating expense category for the FY07-08 Operating Budget Summary Totals.

Note: Student Financial Assistance and Student Financial Aid are not shown as separate budget items because they, in large part, replicate payments for tuition, student fees, housing, etc.

**Colorado State University**  
**2007-08 Operating Budget Summary**

**State Appropriated** (13, 14, 15, 16, 17, 19, 25, 35, 37, 39, 54, 55, 57 Fund Groups)

**Revenue Budget**

	<u>Total</u>
State Fee For Service	75,492,994
State Student Aid (College Opportunity Fund)	43,162,633
Tuition	166,491,000
Indirect Cost Recoveries from Sponsored Programs	40,015,504
Treasury Interest	4,000,000
Market Based Program Assessments	904,000
Course Fees/Charges for Technology	4,109,000
Other Miscellaneous Revenue	4,914,069
Self-Funded & Cash Operations *	19,971,000
Federal Grants and Appropriations	6,420,000
Other State & Restricted Funds	<u>2,450,000</u>
<b>Total Revenue</b>	<b>367,930,200</b>

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>								
Instruction	127,247,369	20,258,877	529,676	28,859,649	2,550,461				(1,173,000)	178,273,032
Research	13,252,274	2,964,193	356,263	4,493,737	1,939,368			52,500	(76,300)	22,982,035
Public Service	15,262,451	4,684,187	246,981	6,563,323	5,000				(390,000)	26,371,942
Academic Support	18,582,235	9,396,875	321,932	10,870,382	362,708		(300,070)		(17,100)	39,216,962
Student Services	4,327,245	7,881,453	441,350	4,562,461		2,688	(391,041)		(1,500)	16,822,656
Institutional Support	9,790,295	12,126,414	157,301	13,688,561	132,919		(3,842,652)		(53,000)	31,999,838
Oper & Maint of Plant	1,047,320	9,739,774	12,500	12,389,722	1,046,824	13,988,816	(2,825,355)		(9,885)	35,389,716
Scholarships & Fellowships				<u>16,874,019</u>						<u>16,874,019</u>
<b>Total Expenditures</b>	<u>189,509,189</u>	<u>67,051,773</u>	<u>2,066,003</u>	<u>98,301,854</u>	<u>6,037,280</u>	<u>13,991,504</u>	<u>(7,359,118)</u>	<u>52,500</u>	<u>(1,720,785)</u>	<u>367,930,200</u>

\* Cooperative Extension Service county funds are not included in CSU operations.

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Seedling Tree Nursery** (29 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	903,000

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Overhead Allocations</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>				
Public Service	95,309	241,577	8,000	458,114	100,000	903,000

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Continuing Education** (12 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	12,725,700
Carryforward	<u>1,622,400</u>
	14,348,100

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocations</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Instruction	1,888,609	976,673	40,606	8,804,886	112,724	986,202	(84,000)	12,725,700

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Student Financial Assistance \*** (42 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	8,275,613

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Operating Expense</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>		
Scholarships/Fellowships	-	1,480,661	6,794,952	8,275,613

\* Not shown as separate budget items in the Total University because they, in large part, replicate payments for tuition, student fees, housing, etc.

**Colorado State University**  
**2007-08 Operating Budget Summary**

---

**General Operations** (22 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	11,933,700

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>								
Operating Expenses	1,946,423	925,068	161,700	5,662,196	437,000	572,100	1,349,008	1,270,000	(243,225)	12,080,270
Ending Fund Balance *				(146,570)						<u>(146,570)</u>
										<u>11,933,700</u>

\* Ending fund balance offsets operating expenses.



**Colorado State University**  
**2007-08 Operating Budget Summary**

**Student Organizations** (23 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	4,447,700

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>							
Operating Expenses	1,271,585	1,049,145	192,619	2,057,867	51,940	5,000	83,944	(264,400)	4,447,700

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Intercollegiate Athletics** (26 Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	18,755,600

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Total</u>
	Professional	Support				
Auxiliary Enterprises	6,098,371	803,981	1,530,069	9,929,921	393,258	18,755,600

**Colorado State University**  
**2007-08 Operating Budget Summary**

---

**Student Financial Aid \*** (49 Fund Group)

	<u>Total</u>
<b>Revenue/Expenditure Budgets</b>	12,199,250

\* Not shown as separate budget items in the Total University because they, in large part, replicate payments for tuition, student fees, housing, etc.

**Colorado State University**  
**2007-08 Operating Budget Summary**

**Sponsored Programs** (53 Fund Group)

**Revenue Budget**

	<u>Total</u>
Fiscal Year Projection	238,900,816

**Expenditure Budget**

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Allocations</u>	<u>Total</u>
Fiscal Year Projection	76,580,268	15,430,147	956,361	87,021,330	16,719,821	42,192,889	238,900,816

# Colorado State University

## 2007-08 Operating Budget Summary

### Auxiliary Enterprises (62 Fund Group)

#### Revenue Budget

	<u>Total</u>
University Technology Fee	1,111,000
Lory Student Center	21,334,800
Miscellaneous Student Activities <sup>1</sup>	10,444,300
University Facilities Fee	6,830,000
Housing & Dining Services	48,648,000
Hartshorn Health Service	9,360,000
Campus Recreation	4,745,100
<b>Total Revenue</b>	<u>102,473,200</u>

#### Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Debt Service &amp; Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
University Technology Fee		210,360		901,640					(1,000)		1,111,000
Lory Student Center	1,647,757	4,605,199	55,648	3,046,409		719,431	1,179,060	11,272,496	(2,906,100)	1,714,900	21,334,800
Miscellaneous Student Activities <sup>1</sup>	2,234,784	4,035,343	125,974	5,301,456	1,302,818	15,000	488,244	1,092,281	(4,151,600)		10,444,300
University Facilities Fee				6,830,000							6,830,000
Housing & Dining Services	3,221,995	18,708,323	121,250	11,302,318		4,378,479	2,644,020	4,351,615	(3,458,000)	7,378,000	48,648,000
Hartshorn Health Service	1,665,521	4,746,768	31,000	1,357,431		85,000	524,280	985,000	(52,000)	17,000	9,360,000
Campus Recreation	1,055,061	1,326,013	29,800	642,156		373,910	272,460	2,700	(34,000)	1,077,000	4,745,100
<b>Subtotal</b>	<u>9,825,118</u>	<u>33,632,006</u>	<u>363,672</u>	<u>29,381,410</u>	<u>1,302,818</u>	<u>5,571,820</u>	<u>5,108,064</u>	<u>17,704,092</u>	<u>(10,602,700)</u>	<u>10,186,900</u>	<u>102,473,200</u>

<sup>1</sup> Miscellaneous Student Activities include: Alumni Magazine/Relations, BEEP Program, Career Center, Counseling Center, Copy Rite, Parking Services, Software Cellar, Telecommunications, Ram Welcome, Preview Orientation and some college programs.