

Operating Budget Summary

Fiscal Year

2014-15

**Colorado
State
University**

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Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous		Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	State Fiscal Stabilization Funds	Future Revenue Contingency Reserve	Total
	Fee for Service	Aid (COF) ²			Revenue & Cash Operations	Federal Funds					
State Appropriated ¹	71,262,542	36,614,686	315,948,546	45,000,000	43,835,976	7,632,308		360,000	-	-	520,654,058
Seedling Tree Nursery							984,952				984,952
Continuing Education							38,784,000				38,784,000
General Operations							11,674,526				11,674,526
Student Organizations							7,188,491				7,188,491
Intercollegiate Athletics							29,421,858				29,421,858
Sponsored Programs								250,000,000			250,000,000
Auxiliary Enterprises							144,219,201				144,219,201
Total	71,262,542	36,614,686	315,948,546	45,000,000	43,835,976	7,632,308	232,273,028	250,360,000	-	-	1,002,927,086

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	& Facility Reserve	Total
	Professional	Support									
State Appropriated ¹	273,982,851	62,308,026	2,660,754	175,861,180	1,765,844	16,899,472	(9,624,907)	-	(3,199,162)	-	520,654,058
Seedling Tree Nursery	95,593	289,717	3,500	556,142	-	80,000	80,000	-	(120,000)	-	984,952
Continuing Education	3,502,292	876,091	75,500	31,706,080	-	-	2,624,037	-	-	-	38,784,000
General Operations	2,079,890	901,987	136,846	4,231,324	125,000	984,801	1,165,778	2,050,000	(1,100)	-	11,674,526
Student Organizations	1,635,127	995,612	708,024	3,983,591	-	-	13,037	-	(146,900)	-	7,188,491
Intercollegiate Athletics	13,680,073	408,309	198,537	14,757,083	377,856	-	-	-	-	-	29,421,858
Sponsored Programs	86,500,000	21,000,000	7,000,000	83,000,000	7,500,000	-	45,000,000	-	-	-	250,000,000
Auxiliary Enterprises	14,979,474	33,778,614	301,200	36,958,010	491,552	4,746,511	5,174,050	21,923,690	(6,797,400)	32,663,500	144,219,201
Total	396,455,300	120,558,356	11,084,361	351,053,410	10,260,252	22,710,784	44,431,995	23,973,690	(10,264,562)	32,663,500	1,002,927,086

¹ Consolidated Education & General. Includes General Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, CSU Extension, and the Colorado State Forest Service.

² College Opportunity Fund

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.

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State Appropriated (EG, PVM, EXPSTA, RARSP, EXTEN, CSFS, COURSE, EXPSF, EXTSTF, CSFSSF, PVMFED, PVMSTA, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)

Revenue Budget

	Total
State Fee For Service	71,262,542
State Student Aid (College Opportunity Fund)	36,614,686
Tuition	310,703,066
Indirect Cost Recoveries from Sponsored Programs	45,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,245,480
Other Miscellaneous Revenue	13,333,176
Self-Funded & Cash Operations *	28,502,800
Federal Grants and Appropriations	7,632,308
Other State & Restricted Funds	360,000
Total Revenue	520,654,058

NACUBO Classification	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Total
	Professional	Support								
Instruction	170,528,504	21,143,669	748,379	36,395,660	927,480	-	-	-	(1,792,000)	227,951,692
Research	18,484,802	2,524,669	164,572	14,079,659	-	-	-	-	(145,241)	35,108,461
Public Service	16,246,614	4,714,310	480,695	7,157,761	8,000	-	-	-	(1,210,000)	27,397,380
Academic Support	33,987,525	9,372,584	401,384	19,911,225	45,000	-	(797,387)	-	-	62,920,331
Student Services	11,046,824	5,366,578	459,500	12,211,830	-	-	(931,654)	-	(44,321)	28,108,757
Institutional Support	20,953,033	8,868,239	340,724	23,828,460	23,000	-	(4,792,965)	-	(7,600)	49,212,891
Oper & Maint of Plant	2,735,549	10,317,761	65,500	16,315,420	762,364	16,899,472	(3,102,901)	-	-	43,993,165
Scholarships & Fellowships	-	216	-	45,961,165	-	-	-	-	-	45,961,381
Total Expenditures	273,982,851	62,308,026	2,660,754	175,861,180	1,765,844	16,899,472	(9,624,907)	-	(3,199,162)	520,654,058

* CSU Extension county funds are not included in CSU operations.

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Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	940,700
Using Cash Reserves ¹	<u>44,252</u>
	984,952

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	95,593	289,717	3,500	556,142	80,000	80,000	(120,000)	984,952

¹ Fund Balance Used for Cash Reserves

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Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	38,784,000

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	3,502,292	876,091	75,500	32,758,837	-	2,624,037	-	39,836,757
Using Fund Balance ¹	<u>3,502,292</u>	<u>876,091</u>	<u>75,500</u>	<u>(1,052,757)</u>	<u>-</u>	<u>2,624,037</u>	<u>-</u>	<u>(1,052,757)</u>
	3,502,292	876,091	75,500	31,706,080	-	2,624,037	-	38,784,000

¹ Fund balance offsets operating expenses

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Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	11,915,066

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	-	2,129,127	9,785,939	11,915,066

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

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General Operations (GENOP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	11,674,526

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>Total</u>
	<u>Professional</u>	<u>Support</u>								
Operating Expenses	2,079,890	901,987	136,846	4,021,423	125,000	984,801	1,165,778	2,050,000	(1,100)	11,464,625
Ending Fund Balance ¹				209,901						209,901
	2,079,890	901,987	136,846	4,231,324	125,000	984,801	1,165,778	2,050,000	(1,100)	11,674,526

¹ Ending fund balance offsets operating expenses

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Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	7,188,491

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>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>							
Operating Expenses	1,635,127	995,612	708,024	4,021,091	-	-	13,037	(146,900)	7,225,991
Using Fund Balance ¹	(37,500)			(37,500)					(37,500)
	<u>1,635,127</u>	<u>995,612</u>	<u>708,024</u>	<u>3,983,591</u>			<u>13,037</u>	<u>(146,900)</u>	<u>7,188,491</u>

¹ Fund balance offsets operating expenses

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Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	29,421,858

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>
	<u>Professional</u>	<u>Support</u>				
Auxiliary Enterprises	13,680,073	408,309	198,537	19,766,960	377,856	34,431,735
Using Fund Balance ¹				<u>(5,009,877)</u>		<u>(5,009,877)</u>
	<u>13,680,073</u>	<u>408,309</u>	<u>198,537</u>	<u>14,757,083</u>	<u>377,856</u>	<u>29,421,858</u>

¹ Fund balance offsets operating expenses

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Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	23,287,000 ¹

¹ Amount includes Federal Pell Grant and Federal SEOG. The Scholarship for Disadvantaged Students was not awarded by the Federal Government for FY13-FY16 (four-year cycle).

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

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Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	250,000,000

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocations</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Fiscal Year Projection	86,500,000	21,000,000	7,000,000	83,000,000	7,500,000	45,000,000	250,000,000

Notes:

This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/28/14. While the projection may be subject to change as new awards are received, for purposes of providing a beginning fiscal year budget projection, these amounts will remain fixed.

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Auxiliary Enterprises (AUX Sub-Fund Group)

Revenue Budget

	Total
University Technology Fee	1,725,000
Lory Student Center	29,632,200
Miscellaneous Student Activities ^{1,2}	13,363,701
University Facilities Fee	10,880,000
Housing & Dining Services	68,784,000
Hartshorn Health Service	12,324,800
Campus Recreation	7,509,500
Total Revenue	144,219,201

Expenditure Budget

	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support									
University Technology Fee	85,728	247,290		1,391,982	-	-	-	-	-	-	1,725,000
Lory Student Center ²	2,183,575	5,784,509	69,668	4,575,265 ³	123,206	810,490	1,320,509	12,960,578	(3,059,400)	4,510,500	29,278,900
University Facilities Fee	-	-	-	80,000	-	-	-	-	-	10,800,000	10,880,000
Housing & Dining Services	6,908,824	22,249,755	167,580	14,280,516	329,846	3,452,871	2,961,217	7,439,391	(3,586,000)	14,580,000	68,784,000
Hartshorn Health Service	4,464,719	3,765,997	44,587	1,802,430	38,500	70,390	587,177	1,518,000	(47,000)	80,000	12,324,800
Campus Recreation	1,336,628	1,731,063	19,365	1,110,816	-	412,760	305,147	5,721	(105,000)	2,693,000	7,509,500
Subtotal	14,979,474	33,778,614	301,200	23,241,009	491,552	4,746,511	5,174,050	21,923,690	(6,797,400)	32,663,500	130,502,200
Ending Fund Balance				13,717,001							13,717,001
Total Expenditure	14,979,474	33,778,614	301,200	36,958,010	491,552	4,746,511	5,174,050	21,923,690	(6,797,400)	32,663,500	144,219,201

¹ Miscellaneous Student Activities include: Alumni Development Events/Magazine/Relations, BEEP Program, Career Center, Counseling Center, Fast Print, Parking Management, RamTech, Telecommunications, Ram Welcome, Preview Orientation and some college programs.

² Ending fund balance

³ Includes transfers