

Operating Budget Summary

**Fiscal Year
2015-16**



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2015-16 Operating Budget Summary

Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	State Fiscal Stabilization Funds	Future Revenue Contingency Reserve	Total
	Fee for Service	Aid (COF) ²									
State Appropriated ¹	82,061,038	36,616,190	341,444,300	46,000,000	42,574,370	7,843,700		360,000	-	-	556,899,598
Seedling Tree Nursery							906,403				906,403
Continuing Education							35,816,108				35,816,108
General Operations							13,297,857				13,297,857
Student Organizations							7,369,551				7,369,551
Intercollegiate Athletics							31,906,312				31,906,312
Sponsored Programs								255,000,000			255,000,000
Auxiliary Enterprises							152,093,266				152,093,266
Total	82,061,038	36,616,190	341,444,300	46,000,000	42,574,370	7,843,700	241,389,497	255,360,000	-	-	1,053,289,095

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support									
State Appropriated ¹	295,062,442	62,051,500	3,145,591	190,747,803	2,387,290	17,198,827	(9,771,586)	-	(4,853,171)	930,902	556,899,598
Seedling Tree Nursery	162,983	310,615	1,500	391,305	-	-	80,000	80,000	(120,000)	-	906,403
Continuing Education	4,254,899	950,502	-	27,986,670	-	-	2,624,037	-	-	-	35,816,108
General Operations	2,726,305	954,845	157,122	5,096,392	137,500	927,610	1,224,183	2,075,000	(1,100)	-	13,297,857
Student Organizations	1,831,248	1,140,957	692,266	3,863,943	-	-	13,037	-	(171,900)	-	7,369,551
Intercollegiate Athletics	14,007,109	1,010,859	260,500	16,249,988	377,856	-	-	-	-	-	31,906,312
Sponsored Programs	86,000,000	20,000,000	7,500,000	80,000,000	15,500,000	-	46,000,000	-	-	-	255,000,000
Auxiliary Enterprises	20,057,669	37,813,187	471,006	29,273,133	4,008,234	5,001,490	6,001,796	26,466,689	(11,236,538)	34,236,600	152,093,266
Total	424,102,655	124,232,465	12,227,985	353,609,234	22,410,880	23,127,927	46,171,467	28,621,689	(16,382,709)	35,167,502	1,053,289,095

¹ Consolidated Education & General. Includes General Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, Cooperative Extension Service, 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, EXTSE, CSFSSF, PVMFED, PVMSTA, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
State Fee For Service	82,061,038
State Student Aid (College Opportunity Fund)	36,616,190
Tuition	336,058,810
Indirect Cost Recoveries from Sponsored Programs	46,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,385,490
Other Miscellaneous Revenue	8,532,470
Self-Funded & Cash Operations *	32,041,900
Federal Grants and Appropriations	7,843,700
Other State & Restricted Funds	360,000
Total Revenue	556,899,598

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>Debt Service & Facility Reserve</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
Instruction	180,435,732	21,825,259	837,533	37,328,456	1,360,079	-	-	-	-	(1,737,000)	240,050,059
Research	19,905,705	2,735,160	195,101	17,757,232	-	-	-	-	-	(284,201)	40,308,997
Public Service	16,986,107	3,969,256	648,379	8,085,662	10,000	-	-	-	-	(1,580,000)	28,119,404
Academic Support	39,495,782	9,421,972	575,100	20,198,806	210,434	-	(797,387)	-	-	(1,032,286)	68,072,421
Student Services	12,711,408	4,853,436	500,226	13,336,377	-	-	(931,654)	-	-	(44,321)	30,425,472
Institutional Support	22,163,405	8,355,839	313,802	27,861,109	23,000	-	(4,871,071)	-	-	(7,600)	53,838,484
Oper & Maint of Plant	3,364,303	10,890,526	75,450	16,513,143	783,777	17,198,827	(3,171,474)	-	930,902	(167,763)	46,417,691
Scholarships & Fellowships	-	52	-	49,667,018	-	-	-	-	-	-	49,667,070
Total Expenditures	295,062,442	62,051,500	3,145,591	190,747,803	2,387,290	17,198,827	(9,771,586)	-	930,902	(4,853,171)	556,899,598

* Cooperative Extension Service 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	906,403

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	162,983	310,615	1,500	391,305	80,000	80,000	(120,000)	906,403

Colorado State University
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Continuing Education (CONTEG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	35,816,108

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	4,254,899	950,502	-	28,662,800	-	2,624,037	-	36,492,238
Ending Fund Balance ¹	-	-	-	(676,130)	-	-	-	(676,130)
	<u>4,254,899</u>	<u>950,502</u>		<u>27,986,670</u>		<u>2,624,037</u>		<u>35,816,108</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2015-16 Operating Budget Summary

Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	12,888,175

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	10,759,048	12,888,175

* 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	13,297,857

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	2,726,305	954,845	157,122	4,516,435	137,500	927,610	1,224,183	2,075,000	(1,100)	12,717,900
Ending Fund Balance ¹				579,957						579,957
	<u>2,726,305</u>	<u>954,845</u>	<u>157,122</u>	<u>5,096,392</u>	<u>137,500</u>	<u>927,610</u>	<u>1,224,183</u>	<u>2,075,000</u>	<u>(1,100)</u>	<u>13,297,857</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2015-16 Operating Budget Summary

Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	7,369,551

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	1,831,248	1,140,957	692,266	3,911,343	-	-	13,037	(171,900)	7,416,951
Ending Fund Balance ¹				(47,400)					(47,400)
	<u>1,831,248</u>	<u>1,140,957</u>	<u>692,266</u>	<u>3,863,943</u>			<u>13,037</u>	<u>(171,900)</u>	<u>7,369,551</u>

¹ Ending fund balance offsets operating expenses

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2015-16 Operating Budget Summary

Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	31,906,312

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	14,007,109	1,010,859	260,500	20,575,267	377,856	36,231,591
Ending Fund Balance ¹				(4,325,279)		(4,325,279)
	<u>14,007,109</u>	<u>1,010,859</u>	<u>260,500</u>	<u>16,249,988</u>	<u>377,856</u>	<u>31,906,312</u>

¹ Ending fund balance offsets operating expenses

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Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	23,161,000 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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2015-16 Operating Budget Summary

Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	255,000,000

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	86,000,000	20,000,000	7,500,000	80,000,000	15,500,000	46,000,000	255,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/19/15. 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	1,788,588
Lory Student Center	30,635,300
Miscellaneous Student Activities ¹	15,052,078
University Facilities Fee	10,880,000
Housing & Dining Services	72,848,000
Hartshorn Health Service	13,319,100
Campus Recreation	7,570,200
Total Revenue	152,093,266

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	95,477	256,655	-	1,376,456	-	-	-	-	-	-	1,728,588
Lory Student Center	2,262,935	5,979,368	81,337	4,628,528 ²	55,000	799,605	1,357,500	13,809,727	(3,606,500)	4,865,300	30,232,800
Miscellaneous Student Activities ¹	4,088,514	3,084,774	109,483	3,845,206	3,680,526	113,308	682,856	2,906,930	(3,504,238)	-	15,007,359
University Facilities Fee	-	-	-	80,000	-	-	-	-	-	10,800,000	10,880,000
Housing & Dining Services	7,306,011	22,962,013	192,200	15,729,974	192,708	3,621,587	3,044,131	7,993,376	(3,991,000)	15,797,000	72,848,000
Hartshorn Health Service	5,001,949	3,745,524	44,436	1,980,373	80,000	81,200	603,618	1,750,000	(48,000)	80,000	13,319,100
Campus Recreation	1,302,783	1,784,853	43,550	1,125,377	-	385,790	313,691	6,656	(86,800)	2,694,300	7,570,200
Subtotal	20,057,669	37,813,187	471,006	28,765,914	4,008,234	5,001,490	6,001,796	26,466,689	(11,236,538)	34,236,600	151,586,047
Ending Fund Balance				507,219							507,219
Total Expenditures	20,057,669	37,813,187	471,006	29,273,133	4,008,234	5,001,490	6,001,796	26,466,689	(11,236,538)	34,236,600	152,093,266

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

² Includes transfers