

# **Operating Budget Summary**

**Fiscal Year  
2017-18**



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**Colorado State University**  
**2017-18 Operating Budget Summary**

**Total University**

<b>Revenues</b>	<u>State Fee for Service</u>	<u>State Student Aid (COF) <sup>2</sup></u>	<u>Tuition &amp; Fees</u>	<u>Indirect Cost Recovery</u>	<u>Miscellaneous Revenue &amp; Cash Operations</u>	<u>Federal Funds</u>	<u>Self-Funded Operations &amp; Auxiliaries</u>	<u>Contracts, Grants, &amp; Restricted Funds</u>	<u>State Fiscal Stabilization Funds</u>	<u>Future Revenue Contingency Reserve</u>	<u>Total</u>
	State Appropriated <sup>1</sup>	84,712,684	37,088,579	391,861,931	47,000,000	52,672,056	7,753,297		360,000	-	-
Seedling Tree Nursery							1,152,735				1,152,735
Continuing Education							37,332,791				37,332,791
General Operations							12,227,768				12,227,768
Student Organizations							7,219,113				7,219,113
Intercollegiate Athletics							44,098,999				44,098,999
Sponsored Programs								260,000,000			260,000,000
Auxiliary Enterprises							179,043,265				179,043,265
<b>Total</b>	<b>84,712,684</b>	<b>37,088,579</b>	<b>391,861,931</b>	<b>47,000,000</b>	<b>52,672,056</b>	<b>7,753,297</b>	<b>281,074,671</b>	<b>260,360,000</b>	<b>-</b>	<b>-</b>	<b>1,162,523,218</b>

<b>Expenditures</b>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Debt Service, Facilities Reserve &amp; Plant Fund Transfers <sup>3</sup></u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
State Appropriated <sup>1</sup>	323,194,714	79,921,242	2,514,102	206,171,030	2,438,006	17,520,172	(9,232,981)	2,900,000	(5,407,640)	1,429,902	621,448,547
Seedling Tree Nursery	107,345	524,989	4,500	463,901	-	75,000	97,000	-	(120,000)	-	1,152,735
Continuing Education	4,905,127	860,226	-	29,566,706	-	-	2,000,732	-	-	-	37,332,791
General Operations	3,200,771	1,239,034	117,000	4,914,117	299,900	990,460	1,389,953	81,633	(5,100)	-	12,227,768
Student Organizations	2,064,815	1,437,942	713,931	3,156,688	15,000	-	13,037	-	(182,300)	-	7,219,113
Intercollegiate Athletics	15,324,481	1,133,433	53,600	22,575,661	547,926	400,000	-	-	-	4,063,898	44,098,999
Sponsored Programs	80,000,000	35,000,000	7,000,000	85,000,000	6,000,000	-	47,000,000	-	-	-	260,000,000
Auxiliary Enterprises	23,947,076	43,884,476	550,746	42,405,106	1,786,528	6,185,716	6,070,443	28,670,072	(14,091,417)	39,634,519	179,043,265
<b>Total</b>	<b>452,744,329</b>	<b>164,001,342</b>	<b>10,953,879</b>	<b>394,253,209</b>	<b>11,087,360</b>	<b>25,171,348</b>	<b>47,338,184</b>	<b>31,651,705</b>	<b>(19,806,457)</b>	<b>45,128,319</b>	<b>1,162,523,218</b>

<sup>1</sup> State Appropriated is the consolidated Education & General budget. Includes General Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, CSU Extension, and the Colorado State Forest Service

<sup>2</sup> College Opportunity Fund

<sup>3</sup> Combined categories - see following pages for additional details

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

## 2017-18 Operating Budget Summary

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

#### Revenue Budget

	Total
State Fee For Service	84,712,684
State Student Aid (College Opportunity Fund)	37,088,579
Tuition	386,116,499
Indirect Cost Recoveries from Sponsored Programs	47,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,745,432
Other Miscellaneous Revenue	10,046,356
Self-Funded & Cash Operations <sup>1</sup>	40,625,700
Federal Grants and Appropriations	7,753,297
Other State & Restricted Funds	360,000
<b>Total Revenue</b>	<b>621,448,547</b>

#### Expenditure Budget

NACUBO Classification	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Plant Fund Transfers	Interdept Credits	Total
	Professional	Support									
Instruction	196,323,872	23,916,248	641,972	42,154,090	1,229,283	-	-	2,900,000	-	(3,140,515)	264,024,950
Research	22,726,825	3,200,191	126,792	15,082,546	43,553	-	-	-	-	-	41,179,907
Public Service	18,481,024	4,258,542	342,275	11,177,712 <sup>2</sup>	240,712	-	-	-	-	(1,312,000)	33,188,265
Academic Support	43,333,496	11,984,630	446,159	24,966,573	113,500	-	(497,387)	-	-	(717,907)	79,629,064
Student Services	14,409,242	4,403,084	564,815	14,791,082	-	-	(608,350)	-	-	(101,135)	33,458,738
Institutional Support	24,567,751	6,796,738	324,139	32,058,750	8,000	-	(4,938,170)	-	-	(9,000)	58,808,208
Oper & Maint of Plant	3,352,504	12,451,664	67,950	18,586,962	802,958	17,520,172	(3,189,074)	-	1,429,902	(127,083)	50,895,955
Scholarships & Fellowships	-	12,910,145	-	47,353,315	-	-	-	-	-	-	60,263,460
<b>Total Expenditures</b>	<b>323,194,714</b>	<b>79,921,242</b>	<b>2,514,102</b>	<b>206,171,030</b>	<b>2,438,006</b>	<b>17,520,172</b>	<b>(9,232,981)</b>	<b>2,900,000</b>	<b>1,429,902</b>	<b>(5,407,640)</b>	<b>621,448,547</b>

<sup>1</sup> CSU Extension county funds are not included in CSU operations.

<sup>2</sup> Includes Overhead Allocation of \$360K for PVMSF subfund. Overhead Allocations column ties to Budget Allocation plan.

**Colorado State University**  
**2017-18 Operating Budget Summary**

**Seedling Tree Nursery** (ENTERP Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	1,147,300
Using Cash Reserves	<u>5,435</u>
Total Revenue	1,152,735

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Overhead Allocations</u>	<u>Utilities</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	107,345	524,989	4,500	463,901	97,000	75,000	(120,000)	1,152,735

**Colorado State University**  
**2017-18 Operating Budget Summary**

**Continuing Education** (CONTED and ONLPL Sub-Fund Groups)

**Revenue Budget**

	<u>Total</u>
Revenue	37,332,791

**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	4,905,127	860,226	-	29,003,072	-	2,000,732	-	36,769,157
Ending Fund Balance <sup>1</sup>				563,634				563,634
	<u>4,905,127</u>	<u>860,226</u>	<u>-</u>	<u>29,566,706</u>	<u>-</u>	<u>2,000,732</u>	<u>-</u>	<u>37,332,791</u>

<sup>1</sup> Ending fund balance remains from excess revenue

**Colorado State University**  
**2017-18 Operating Budget Summary**

**Student Financial Assistance \*** (COSFA Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	13,714,446

**Expenditure Budget**

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Operating</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Expense</u>	
Scholarships/Fellowships	-	2,129,127	11,585,319	13,714,446

\* 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**  
**2017-18 Operating Budget Summary**

**General Operations** (GENOP Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	12,227,768

**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	3,200,771	1,239,034	117,000	5,091,289	299,900	990,460	1,389,953	81,633	(5,100)	12,404,940
Ending Fund Balance <sup>1</sup>				(177,172)						(177,172)
	<u>3,200,771</u>	<u>1,239,034</u>	<u>117,000</u>	<u>4,914,117</u>	<u>299,900</u>	<u>990,460</u>	<u>1,389,953</u>	<u>81,633</u>	<u>(5,100)</u>	<u>12,227,768</u>

<sup>1</sup> Ending fund balance offsets operating expenses



**Colorado State University**  
**2017-18 Operating Budget Summary**

**Student Organizations** (STUORG Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	7,219,113

**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	2,064,815	1,437,942	713,931	3,354,642	15,000	-	13,037	-	(182,300)	7,417,067
Ending Fund Balance <sup>1</sup>				(197,954)						(197,954)
	<u>2,064,815</u>	<u>1,437,942</u>	<u>713,931</u>	<u>3,156,688</u>	<u>15,000</u>	<u>-</u>	<u>13,037</u>		<u>(182,300)</u>	<u>7,219,113</u>

<sup>1</sup> Ending fund balance offsets operating expenses

**Colorado State University**  
**2017-18 Operating Budget Summary**

**Intercollegiate Athletics** (ATHLET Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	44,098,999

**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>Debt Service &amp; Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Auxiliary Enterprises	15,324,481	1,133,433	53,600	23,936,413	547,926	400,000	4,063,898	45,459,751
Ending Fund Balance <sup>1</sup>				(1,360,752)				(1,360,752)
	<u>15,324,481</u>	<u>1,133,433</u>	<u>53,600</u>	<u>22,575,661</u>	<u>547,926</u>	<u>400,000</u>	<u>4,063,898</u>	<u>44,098,999</u>

<sup>1</sup> Ending fund balance offsets operating expenses

**Colorado State University**  
**2017-18 Operating Budget Summary**

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**Student Financial Aid \*** (FEDSFA Sub-Fund Group)

	<u>Total</u>
<b>Revenue/Expenditure Budgets</b>	22,780,000 <sup>1</sup>

<sup>1</sup> Amount includes Federal Pell Grant and Federal SEOG.

\* 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**  
**2017-18 Operating Budget Summary**

**Sponsored Programs** (SPONPR Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Fiscal Year Projection	260,000,000

**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	80,000,000	35,000,000	7,000,000	85,000,000	6,000,000	47,000,000	260,000,000

*Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/04/17. 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.*

# Colorado State University

## 2017-18 Operating Budget Summary

### Auxiliary Enterprises (AUX Sub-Fund Group)

#### Revenue Budget

	<u>Total</u>
University Technology Fee	1,800,648
Lory Student Center	32,833,200
Miscellaneous Student Activities <sup>1</sup>	20,430,517
University Facilities Fee	11,850,000
Housing & Dining Services	86,558,000
Hartshorn Health Service	17,675,000
Campus Recreation	<u>7,895,900</u>
<b>Total Revenue</b>	<b>179,043,265</b>

#### 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	96,940	258,887	-	1,404,821	-	-	-	-	-	-	1,760,648
Lory Student Center	2,798,656	6,931,149	74,200	4,762,970	45,000	902,155	1,377,886	14,714,070	(4,234,300)	5,772,200	33,143,986
Miscellaneous Student Activities <sup>1</sup>	4,182,228	4,754,886	185,051	9,019,035	1,501,028	73,240	666,859	3,391,390	(4,844,317)	1,424,000	20,353,400
University Facilities Fee	-	-	-	2,850,000	-	-	-	-	-	9,000,000	11,850,000
Housing & Dining Services	8,198,655	26,722,474	190,450	21,252,175	193,000	4,535,200	3,089,846	8,654,200	(4,869,000)	18,591,000	86,558,000
Hartshorn Health Service	5,806,904	4,433,470	43,984	2,122,360	40,000	268,580	612,683	1,900,000	(25,000)	2,472,019	17,675,000
Campus Recreation	<u>2,863,693</u>	<u>783,610</u>	<u>57,061</u>	<u>1,274,383</u>	<u>7,500</u>	<u>406,541</u>	<u>323,169</u>	<u>10,412</u>	<u>(118,800)</u>	<u>2,375,300</u>	<u>7,982,869</u>
<b>Subtotal</b>	<u>23,947,076</u>	<u>43,884,476</u>	<u>550,746</u>	<u>42,685,744</u>	<u>1,786,528</u>	<u>6,185,716</u>	<u>6,070,443</u>	<u>28,670,072</u>	<u>(14,091,417)</u>	<u>39,634,519</u>	<u>179,323,903</u>
Ending Fund Balance				<u>(280,638)</u>							<u>(280,638)</u>
<b>Total Expenditures</b>	<u>23,947,076</u>	<u>43,884,476</u>	<u>550,746</u>	<u>42,405,106</u>	<u>1,786,528</u>	<u>6,185,716</u>	<u>6,070,443</u>	<u>28,670,072</u>	<u>(14,091,417)</u>	<u>39,634,519</u>	<u>179,043,265</u>

<sup>1</sup> 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.