

# **Operating Budget Summary**

**Fiscal Year  
2019-20**



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**Colorado State University**  
**2019-20 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>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>2</sup></b>			<b>Revenue &amp; Cash Operations</b>	<b>Federal Funds</b>			
State Appropriated <sup>1</sup>	104,617,898	45,357,518	436,191,460	54,000,000	59,746,799	8,314,707		390,000	708,618,382
Seedling Tree Nursery							961,630		961,630
Continuing Education							49,767,800		49,767,800
General Operations							15,513,502		15,513,502
Student Organizations							8,731,454		8,731,454
Intercollegiate Athletics							48,436,866		48,436,866
Sponsored Programs								300,000,000	300,000,000
Auxiliary Enterprises							191,772,418		191,772,418
<b>Total</b>	<b>104,617,898</b>	<b>45,357,518</b>	<b>436,191,460</b>	<b>54,000,000</b>	<b>59,746,799</b>	<b>8,314,707</b>	<b>315,183,670</b>	<b>300,390,000</b>	<b>1,323,802,052</b>

<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, Facilities Reserve &amp; Plant Fund Transfers <sup>3</sup></b>	<b>Total</b>
	<b>Professional</b>	<b>Support</b>									
State Appropriated <sup>1</sup>	365,579,493	82,117,548	2,914,191	255,996,394	2,497,881	18,969,339	(9,356,361)	2,935,000	(14,421,601)	1,386,498	708,618,382
Seedling Tree Nursery	105,324	452,285	5,000	329,021	-	75,000	85,000	-	(90,000)	-	961,630
Continuing Education	5,473,697	851,240	-	41,442,131	-	-	2,000,732	-	-	-	49,767,800
General Operations	3,555,814	1,095,189	88,388	7,605,372	257,570	956,951	1,872,504	85,714	(4,000)	-	15,513,502
Student Organizations	2,549,716	1,364,341	880,850	3,879,600	-	-	13,037	7,510	(263,600)	300,000	8,731,454
Intercollegiate Athletics	16,169,370	2,163,478	25,000	20,305,365	171,632	627,518	-	-	-	8,974,503	48,436,866
Sponsored Programs	80,000,000	40,000,000	7,000,000	113,000,000	6,000,000	-	54,000,000	-	-	-	300,000,000
Auxiliary Enterprises	29,383,991	50,308,738	555,132	46,216,253	1,310,668	5,436,367	6,173,822	29,457,072	(16,573,325)	39,503,700	191,772,418
<b>Total</b>	<b>502,817,405</b>	<b>178,352,819</b>	<b>11,468,561</b>	<b>488,774,136</b>	<b>10,237,751</b>	<b>26,065,175</b>	<b>54,788,734</b>	<b>32,485,296</b>	<b>(31,352,526)</b>	<b>50,164,701</b>	<b>1,323,802,052</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

## 2019-20 Operating Budget Summary

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

#### Revenue Budget

	Total
State Fee For Service	104,617,898
State Student Aid (College Opportunity Fund)	45,357,518
Tuition	429,841,575
Indirect Cost Recoveries from Sponsored Programs	54,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	6,349,885
Other Miscellaneous Revenue	10,766,248
Self-Funded & Cash Operations <sup>1</sup>	46,980,551
Federal Grants and Appropriations	8,314,707
Other State & Restricted Funds	390,000
<b>Total Revenue</b>	<b>708,618,382</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	215,460,250	23,620,295	776,495	50,986,582	621,628	-	-	2,935,000	-	(6,113,039)	288,287,211
Research	25,524,207	3,006,155	194,206	20,374,789	51,390	-	-	-	-	(40,761)	49,109,986
Public Service	20,867,230	4,203,438	484,661	13,558,354 <sup>2</sup>	298,000	-	-	-	-	(4,006,199)	35,405,484
Academic Support	53,259,218	12,162,355	403,238	34,151,700	689,555	-	(497,387)	-	-	(3,836,648)	96,332,031
Student Services	17,433,774	4,574,886	591,454	17,053,020	-	-	(608,350)	-	-	(104,338)	38,940,446
Institutional Support	28,683,994	6,728,892	404,905	36,992,905	10,000	-	(4,984,365)	-	-	(56,290)	67,780,041
Oper & Maint of Plant	4,350,820	14,125,155	59,232	21,469,041	827,308	18,969,339	(3,266,259)	-	1,386,498	(264,326)	57,656,808
Scholarships & Fellowships	-	13,696,372	-	61,410,003	-	-	-	-	-	-	75,106,375
<b>Total Expenditures</b>	<b>365,579,493</b>	<b>82,117,548</b>	<b>2,914,191</b>	<b>255,996,394</b>	<b>2,497,881</b>	<b>18,969,339</b>	<b>(9,356,361)</b>	<b>2,935,000</b>	<b>1,386,498</b>	<b>(14,421,601)</b>	<b>708,618,382</b>

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

<sup>2</sup> Includes Overhead Allocation of \$223,693 for PVMSF subfund. Overhead Allocations column ties to Budget Allocation plan.

**Colorado State University**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	944,200
Using Cash Reserves	<u>17,430</u>
Total Revenue	961,630

**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	105,324	452,285	5,000	329,021	85,000	75,000	(90,000)	961,630

**Colorado State University**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	49,767,800

**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	5,473,697	851,240	-	39,348,363	-	2,000,732	-	47,674,032
Ending Fund Balance <sup>1</sup>				2,093,768				2,093,768
	<u>5,473,697</u>	<u>851,240</u>	<u>-</u>	<u>41,442,131</u>	<u>-</u>	<u>2,000,732</u>	<u>-</u>	<u>49,767,800</u>

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

**Colorado State University**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	17,551,702

**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	-	2,313,550	15,238,152	17,551,702

\* 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**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	15,513,502

**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	3,555,814	1,095,189	88,388	8,152,018	257,570	956,951	1,872,504	85,714	(4,000)	16,060,148
Ending Fund Balance <sup>1</sup>				(546,646)						(546,646)
	<u>3,555,814</u>	<u>1,095,189</u>	<u>88,388</u>	<u>7,605,372</u>	<u>257,570</u>	<u>956,951</u>	<u>1,872,504</u>	<u>85,714</u>	<u>(4,000)</u>	<u>15,513,502</u>

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



**Colorado State University**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	8,731,454

**Expenditure Budget**

	<u>Salaries and Benefits</u>			<u>Operating Expense</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>	<u>Travel</u>						
Operating Expenses	2,549,716	1,364,341	880,850	3,654,900	13,037	7,510	(263,600)	300,000	8,506,754
Ending Fund Balance <sup>1</sup>				224,700					224,700
	<u>2,549,716</u>	<u>1,364,341</u>	<u>880,850</u>	<u>3,879,600</u>	<u>13,037</u>	<u>7,510</u>	<u>(263,600)</u>	<u>300,000</u>	<u>8,731,454</u>

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

**Colorado State University**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	48,436,866

**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	16,169,370	2,163,478	25,000	25,810,330	171,632	627,518	8,974,503	53,941,831
Using Fund Balance <sup>1</sup>				(5,504,965)				(5,504,965)
	<u>16,169,370</u>	<u>2,163,478</u>	<u>25,000</u>	<u>20,305,365</u>	<u>171,632</u>	<u>627,518</u>	<u>8,974,503</u>	<u>48,436,866</u>

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

**Colorado State University**  
**2019-20 Operating Budget Summary**

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

	<u>Total</u>
<b>Revenue/Expenditure Budgets</b>	26,975,000 <sup>1</sup>

<sup>1</sup> Amount includes Federal Pell Grant and Federal SEOG (Supplemental Education Opportunity Grant).

\* 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**  
**2019-20 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Fiscal Year Projection	300,000,000

**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	40,000,000	7,000,000	113,000,000	6,000,000	54,000,000	300,000,000

*Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/02/19. 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

## 2019-20 Operating Budget Summary

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

#### Revenue Budget

	<u>Total</u>
University Technology Fee	1,857,252
Lory Student Center	32,281,300
Miscellaneous Student Activities <sup>1</sup>	23,287,266
University Facilities Fee	11,850,000
Housing & Dining Services	93,683,100
Health Network Medical	20,414,800
Campus Recreation	<u>8,398,700</u>
<b>Total Revenue</b>	<b>191,772,418</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	290,002	151,165	-	1,376,085	-	-	-	-	-	-	1,817,252
Lory Student Center	3,378,371	7,231,933	87,095	5,006,534	20,000	880,927	1,421,642	13,921,798	(4,494,900)	4,827,900	32,281,300
Miscellaneous Student Activities <sup>1</sup>	5,935,545	3,850,490	237,191	10,217,550	1,040,479	171,110	588,562	4,323,288	(6,082,225)	3,017,600	23,299,590
University Facilities Fee	-	-	-	2,850,000	-	-	-	-	-	9,000,000	11,850,000
Housing & Dining Services	10,877,599	31,484,463	162,500	22,550,472	218,500	3,934,100	3,187,966	9,155,600	(5,872,700)	17,984,600	93,683,100
Health Network Medical	7,313,436	4,992,132	37,850	2,857,390	25,000	107,000	632,139	2,045,292	-	2,399,600	20,409,839
Campus Recreation	1,589,038	2,598,555	30,496	1,380,498	6,689	343,230	343,513	11,094	(123,500)	2,274,000	8,453,613
<b>Subtotal</b>	<u>29,383,991</u>	<u>50,308,738</u>	<u>555,132</u>	<u>46,238,529</u>	<u>1,310,668</u>	<u>5,436,367</u>	<u>6,173,822</u>	<u>29,457,072</u>	<u>(16,573,325)</u>	<u>39,503,700</u>	<u>191,794,694</u>
Ending Fund Balance				(22,276)							(22,276)
<b>Total Expenditures</b>	<u>29,383,991</u>	<u>50,308,738</u>	<u>555,132</u>	<u>46,216,253</u>	<u>1,310,668</u>	<u>5,436,367</u>	<u>6,173,822</u>	<u>29,457,072</u>	<u>(16,573,325)</u>	<u>39,503,700</u>	<u>191,772,418</u>

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