

# **Operating Budget Summary**

**Fiscal Year  
2009-10**



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**Colorado State University**  
**2009-10 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>State Fiscal Stabilization Funds</b>	<b>Future Revenue Contingency Reserve</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>	65,559,885	33,643,680	205,025,700	43,895,188	30,787,600	7,465,650	(800,000) <sup>2</sup>	3,680,000	30,057,647	3,000,000	422,315,350
Seedling Tree Nursery							1,282,200				1,282,200
Continuing Education							18,463,100				18,463,100
General Operations							9,797,800				9,797,800
Student Organizations							4,820,900				4,820,900
Intercollegiate Athletics							21,471,000				21,471,000
Sponsored Programs								259,556,835			259,556,835
Auxiliary Enterprises							113,521,400				113,521,400
<b>Total</b>	<b>65,559,885</b>	<b>33,643,680</b>	<b>205,025,700</b>	<b>43,895,188</b>	<b>30,787,600</b>	<b>7,465,650</b>	<b>168,556,400</b>	<b>263,236,835</b>	<b>30,057,647</b>	<b>3,000,000</b>	<b>851,228,585</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>	205,676,903	70,488,570	2,485,335	133,623,577	3,862,996	14,814,939	(7,818,040)	1,486,080	(2,305,010)	-	422,315,350
Seedling Tree Nursery	109,872	213,849	1,805	844,874	-	-	111,800	-	-	-	1,282,200
Continuing Education	1,811,673	945,018	63,410	14,119,833	543,000	-	1,065,166	-	(85,000)	-	18,463,100
General Operations	1,670,187	755,867	143,110	4,154,366	87,000	651,500	1,145,770	1,201,000	(11,000)	-	9,797,800
Student Organizations	999,330	747,388	574,241	2,621,197	-	-	83,944	-	(205,200)	-	4,820,900
Intercollegiate Athletics	7,446,306	577,940	172,800	12,894,285	379,669	-	-	-	-	-	21,471,000
Sponsored Programs	92,457,496	18,629,247	7,219,697	87,846,432	9,556,104	-	43,847,859	-	-	-	259,556,835
Auxiliary Enterprises	10,649,991	35,454,752	424,333	30,615,252	2,164,754	5,290,698	5,446,183	21,621,042	(10,100,505)	11,954,900	113,521,400
<b>Total</b>	<b>320,821,758</b>	<b>127,812,631</b>	<b>11,084,731</b>	<b>286,719,816</b>	<b>16,593,523</b>	<b>20,757,137</b>	<b>43,882,682</b>	<b>24,308,122</b>	<b>(12,706,715)</b>	<b>11,954,900</b>	<b>851,228,585</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> Enrollment Contingency Reserve

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

## 2009-10 Operating Budget Summary

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

#### Revenue Budget

	Total
State Fee For Service	65,559,885
State Student Aid (College Opportunity Fund)	33,643,680
Tuition	200,608,000
Indirect Cost Recoveries from Sponsored Programs	43,895,188
Treasury Interest	3,000,000
Course Fees/Charges for Technology	4,417,700
Other Miscellaneous Revenue	5,809,900
Self-Funded & Cash Operations *	21,977,700
Federal Grants and Appropriations	7,465,650
Other State & Restricted Funds	3,680,000
<b>Subtotal</b>	<u>390,057,703</u>
State Fiscal Stabilization Funds	30,057,647
Future Revenue & Enrollment Contingency Reserve	2,200,000
<b>Total Revenue</b>	<u>422,315,350</u>

#### Expenditure Budget

NACUBO Classification	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Total
	Professional	Support								
Instruction	135,699,593	21,498,634	480,478	33,505,647	1,450,642			1,486,080	(1,251,000)	192,870,074
Research	13,953,834	3,243,983	313,999	7,322,935	75,412				(30,510)	24,879,653
Public Service	17,007,642	6,051,380	544,727	5,855,699	1,204,141				(700,000)	29,963,589
Academic Support	20,249,193	9,326,328	473,976	12,817,555	88,776		(318,035)		(305,000)	42,332,793
Student Services	4,960,439	8,306,041	435,222	8,481,236			(409,304)			21,773,634
Institutional Support	12,377,092	12,280,155	196,699	24,685,033	53,803		(4,097,625)		(3,500)	45,491,657
Oper & Maint of Plant	1,429,110	9,781,807	40,234	15,304,257	990,222	14,814,939	(2,993,076)		(15,000)	39,352,493
Scholarships & Fellowships		242		25,651,215						25,651,457
<b>Total Expenditures</b>	<u>205,676,903</u>	<u>70,488,570</u>	<u>2,485,335</u>	<u>133,623,577</u>	<u>3,862,996</u>	<u>14,814,939</u>	<u>(7,818,040)</u>	<u>1,486,080</u>	<u>(2,305,010)</u>	<u>422,315,350</u>

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

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**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	1,282,200

**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	109,872	213,849	1,805	844,874	111,800	1,282,200

**Colorado State University**  
**2009-10 Operating Budget Summary**

**Continuing Education** (CONTED Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	18,463,100

**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	1,811,673	945,018	63,410	14,119,833	543,000	1,065,166	(85,000)	18,463,100

**Colorado State University**  
**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	9,131,528

**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	-	1,628,855	7,502,673	9,131,528

\* 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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**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	9,797,800

**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	1,670,187	755,867	143,110	4,572,595	87,000	651,500	1,145,770	1,201,000	(11,000)	10,216,029
Ending Fund Balance <sup>1</sup>				(418,229)						<u>(418,229)</u>
										9,797,800

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



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**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	4,820,900 <sup>1</sup>

**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	999,330	747,388	574,241	2,621,197			83,944	(205,200)	4,820,900

<sup>1</sup> Budget of \$129,200 for Adult Learners & Veteran Services in department 8048 budgeted under Miscellaneous Student Activities within Auxiliary Enterprises.

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**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Revenue	21,471,000

**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	7,446,306	577,940	172,800	12,894,285	379,669	21,471,000

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**2009-10 Operating Budget Summary**

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

	<u>Total</u>
<b>Revenue/Expenditure Budgets</b>	13,468,978

\* 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**  
**2009-10 Operating Budget Summary**

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

**Revenue Budget**

	<u>Total</u>
Fiscal Year Projection	259,556,835

**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	92,457,496	18,629,247	7,219,697	87,846,432	9,556,104	43,847,859	259,556,835

# Colorado State University

## 2009-10 Operating Budget Summary

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

#### Revenue Budget

	<u>Total</u>
University Technology Fee	1,202,600
Lory Student Center	24,530,100
Miscellaneous Student Activities <sup>1,2</sup>	11,672,500
University Facilities Fee	6,824,200
Housing & Dining Services	54,610,000
Hartshorn Health Service	9,862,000
Campus Recreation	4,820,000
<b>Total Revenue</b>	<u>113,521,400</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		236,171		966,429							1,202,600
Lory Student Center	1,307,402	5,537,127	65,070	3,731,020		750,048	1,249,651	13,155,082	(2,844,200)	1,578,900	24,530,100
Miscellaneous Student Activities <sup>1,2</sup>	3,323,029	2,950,103	160,618	4,684,943	1,953,607	37,100	496,405	2,301,000	(4,234,305)		11,672,500
University Facilities Fee				6,824,200							6,824,200
Housing & Dining Services	3,364,597	20,379,201	124,145	12,078,414	211,147	4,074,550	2,855,686	5,112,260	(2,948,000)	9,358,000	54,610,000
Hartshorn Health Service	1,477,833	5,080,118	31,000	1,625,380		70,000	555,669	1,050,000	(50,000)	22,000	9,862,000
Campus Recreation	1,177,130	1,272,032	43,500	704,866		359,000	288,772	2,700	(24,000)	996,000	4,820,000
<b>Subtotal</b>	<u>10,649,991</u>	<u>35,454,752</u>	<u>424,333</u>	<u>30,615,252</u>	<u>2,164,754</u>	<u>5,290,698</u>	<u>5,446,183</u>	<u>21,621,042</u>	<u>(10,100,505)</u>	<u>11,954,900</u>	<u>113,521,400</u>

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

<sup>2</sup> Includes budget of \$129,200 for Adult Learners & Veteran Services in department 8048. Original plan included it within Student Organizations.