Operating Budget
Summary

Fiscal Year
2011-12
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| State Appropriated | 2 |
| Seedling Tree Nursery | (ENTERP) | 3 |
| Continuing Education | (CONTED) | 4 |
| Student Financial Assistance | (COSFA) | 5 |
| General Operations | (GENOP) | 6 |
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### Colorado State University

#### 2011-12 Operating Budget Summary

<table>
<thead>
<tr>
<th>Total University</th>
<th>State Appropriated ¹</th>
<th>Seedling Tree Nursery</th>
<th>Continuing Education</th>
<th>General Operations</th>
<th>Student Organizations</th>
<th>Intercollegiate Athletics</th>
<th>Sponsored Programs</th>
<th>Auxiliary Enterprises</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>61,625,204</td>
<td>1,114,000</td>
<td>438,95,188</td>
<td>34,190,354</td>
<td>7,624,881</td>
<td>375,000</td>
<td>3,450,000</td>
<td>238,000,000</td>
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<tr>
<td></td>
<td>31,838,610</td>
<td>27,041,000</td>
<td>43,895,188</td>
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<td>7,624,881</td>
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<td></td>
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<td>375,000</td>
<td>3,450,000</td>
<td>238,000,000</td>
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<td>43,895,188</td>
<td>6,643,385</td>
<td>43,895,188</td>
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<td>7,624,881</td>
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<tr>
<td></td>
<td>34,190,354</td>
<td>23,501,152</td>
<td>34,190,354</td>
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<td>3,450,000</td>
<td>238,000,000</td>
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<tr>
<td></td>
<td>7,624,881</td>
<td>23,501,152</td>
<td>7,624,881</td>
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<td>7,624,881</td>
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<td>3,450,000</td>
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<td>7,624,881</td>
<td>375,000</td>
<td>3,450,000</td>
<td>238,000,000</td>
</tr>
<tr>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td></td>
<td>432,866,560</td>
<td>1,114,000</td>
<td>432,866,560</td>
<td>1,114,000</td>
<td>432,866,560</td>
<td>1,114,000</td>
<td>432,866,560</td>
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</tbody>
</table>

#### Expenditures

<table>
<thead>
<tr>
<th>Salaries and Benefits</th>
<th>Professional</th>
<th>Support</th>
<th>Travel</th>
<th>Operating Expenses</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Overhead Allocations</th>
<th>Cost of Sales</th>
<th>Interdept Credits</th>
<th>Debt Service &amp; Facility Reserve</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Appropriated ¹</td>
<td>215,677,131</td>
<td>65,075,928</td>
<td>2,132,512</td>
<td>142,950,306</td>
<td>2,105,249</td>
<td>15,074,828</td>
<td>(7,888,135)</td>
<td>-</td>
<td>(2,261,259)</td>
<td>-</td>
<td>432,866,560</td>
</tr>
<tr>
<td>Seedling Tree Nursery</td>
<td>60,572</td>
<td>163,762</td>
<td>4,500</td>
<td>805,166</td>
<td>-</td>
<td>-</td>
<td>80,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,114,000</td>
</tr>
<tr>
<td>Continuing Education</td>
<td>1,856,152</td>
<td>909,283</td>
<td>38,686</td>
<td>21,928,311</td>
<td>447,010</td>
<td>-</td>
<td>1,861,558</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>27,041,000</td>
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<td>277,500</td>
<td>805,500</td>
<td>1,266,345</td>
<td>1,230,000</td>
<td>(30,500)</td>
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<td>12,306,034</td>
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<td>Student Organizations</td>
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<td>3,803,535</td>
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<td>-</td>
<td>13,037</td>
<td>-</td>
<td>(129,700)</td>
<td>-</td>
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<tr>
<td>Intercollegiate Athletics</td>
<td>7,225,914</td>
<td>1,343,693</td>
<td>122,300</td>
<td>14,429,745</td>
<td>379,500</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,501,152</td>
</tr>
<tr>
<td>sponsored Programs</td>
<td>61,625,204</td>
<td>31,838,610</td>
<td>253,317,323</td>
<td>34,190,354</td>
<td>7,624,881</td>
<td>375,000</td>
<td>3,450,000</td>
<td>238,000,000</td>
<td>-</td>
<td>-</td>
<td>866,693,196</td>
</tr>
<tr>
<td>Auxiliary Enterprises</td>
<td>12,174,690</td>
<td>34,824,789</td>
<td>366,780</td>
<td>34,699,556</td>
<td>2,080,679</td>
<td>4,686,301</td>
<td>5,592,580</td>
<td>22,819,545</td>
<td>(8,576,155)</td>
<td>16,552,300</td>
<td>125,221,065</td>
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<tr>
<td>Total</td>
<td>322,064,439</td>
<td>124,716,433</td>
<td>11,565,619</td>
<td>300,960,522</td>
<td>12,289,938</td>
<td>20,566,629</td>
<td>44,925,385</td>
<td>24,049,545</td>
<td>(10,997,614)</td>
<td>16,552,300</td>
<td>866,693,196</td>
</tr>
</tbody>
</table>

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.
Colorado State University  
2011-12 Operating Budget Summary

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

### Revenue Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Fee For Service</td>
<td>61,625,204</td>
</tr>
<tr>
<td>State Student Aid (College Opportunity Fund)</td>
<td>31,838,610</td>
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<td>Tuition</td>
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<td>Indirect Cost Recoveries from Sponsored Programs</td>
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<td>Treasury Interest</td>
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<td>Course Fees/Charges for Technology</td>
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<tr>
<td>Other Miscellaneous Revenue</td>
<td>9,927,154</td>
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<tr>
<td>Self-Funded &amp; Cash Operations *</td>
<td>22,263,200</td>
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<tr>
<td>Federal Grants and Appropriations</td>
<td>7,624,881</td>
</tr>
<tr>
<td>Other State &amp; Restricted Funds</td>
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</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>432,866,560</td>
</tr>
<tr>
<td>State Fiscal Stabilization Funds</td>
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</tr>
<tr>
<td>Future Revenue &amp; Enrollment Contingency Reserve</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>432,866,560</td>
</tr>
</tbody>
</table>

### Expenditure Budget

<table>
<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Overhead Allocations</th>
<th>Cost of Sales</th>
<th>Interdept Credits</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>143,082,706</td>
<td>18,309,874</td>
<td>635,441</td>
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<td>1,224,206</td>
<td>-</td>
<td>311,810</td>
<td>194,571,609</td>
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<td>232,678</td>
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<td>15,000</td>
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<td>-</td>
<td>27,901,252</td>
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<td>Public Service</td>
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<td>339,342</td>
<td>4,993,848</td>
<td>20,000</td>
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<td>-</td>
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<td>40,000</td>
<td>-</td>
<td>(397,144)</td>
<td>47,629,070</td>
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<td>Student Services</td>
<td>5,510,757</td>
<td>7,714,088</td>
<td>235,331</td>
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<td>-</td>
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<td>5,200</td>
<td>(4,900,875)</td>
<td>-</td>
<td>38,051,439</td>
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<td>Oper &amp; Maint of Plant</td>
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<td>9,502,934</td>
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<td>14,062,183</td>
<td>800,843</td>
<td>15,074,828</td>
<td>(2,532,672)</td>
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<td>Scholarships &amp; Fellowships</td>
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<td>-</td>
<td>38,680,215</td>
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<td>-</td>
<td>-</td>
<td>38,680,437</td>
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<td><strong>Total Expenditures</strong></td>
<td>215,677,131</td>
<td>65,075,928</td>
<td>2,132,512</td>
<td>142,950,306</td>
<td>2,105,249</td>
<td>15,074,828</td>
<td>(7,888,135)</td>
<td>432,866,560</td>
</tr>
</tbody>
</table>

* Cooperative Extension Service county funds are not included in CSU operations.
Seedling Tree Nursery (ENTERP Sub-Fund Group)

### Revenue Budget

<table>
<thead>
<tr>
<th>Total</th>
<th>1,114,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>1,114,000</td>
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### Expenditure Budget

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<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Overhead Allocations</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td></td>
</tr>
<tr>
<td>Public Service</td>
<td>60,572</td>
<td>163,762</td>
<td>4,500</td>
<td>805,166</td>
</tr>
<tr>
<td></td>
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<td>80,000</td>
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<td></td>
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<td>1,114,000</td>
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</table>
Colorado State University  
2011-12 Operating Budget Summary

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

### Revenue Budget

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<tr>
<th>Description</th>
<th>Total</th>
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<tbody>
<tr>
<td>Revenue</td>
<td>27,041,000</td>
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### Expenditure Budget

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<thead>
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<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Overhead Allocations</th>
<th>Interdept Credits</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>Professional: 1,856,152</td>
<td>Support: 909,283</td>
<td>Travel: 38,686</td>
<td>21,928,311</td>
<td>447,010</td>
<td>1,861,558</td>
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</table>
Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

<table>
<thead>
<tr>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
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Expenditure Budget

<table>
<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships/Fellowships</td>
<td>-</td>
<td>1,628,855</td>
<td>5,875,484</td>
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* Not shown as separate budget items in the Total University because they, in large part, replicate payments for tuition, student fees, housing, etc.
## General Operations (GENOP Sub-Fund Group)

### Revenue Budget

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<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<td>Total</td>
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<tr>
<td>Revenue</td>
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### Expenditure Budget

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<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Overhead Allocations</th>
<th>Cost of Sales</th>
<th>Interdept Credits</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>2,526,674</td>
<td>5,043,903</td>
<td>277,500</td>
<td>805,500</td>
<td>1,266,345</td>
<td>1,230,000</td>
<td>(30,500)</td>
<td>12,306,034</td>
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</table>
## Student Organizations (STUORG Sub-Fund Group)

### Revenue Budget

<table>
<thead>
<tr>
<th>Total</th>
<th>6,643,385</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>6,643,385</td>
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</table>

### Expenditure Budget

<table>
<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Overhead Allocations</th>
<th>Interdept Credits</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>1,243,306</td>
<td>3,898,089</td>
<td>13,037</td>
<td>(129,700)</td>
<td>6,737,939</td>
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<tr>
<td>Ending Fund Balance</td>
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<td>(94,554)</td>
<td>(94,554)</td>
<td>6,643,385</td>
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<td></td>
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</tbody>
</table>

¹ Ending fund balance offsets operating expenses
Colorado State University  
2011-12 Operating Budget Summary

Intercollegiate Athletics  (ATHLET Sub-Fund Group)

**Revenue Budget**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>23,501,152</td>
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</table>

**Expenditure Budget**

<table>
<thead>
<tr>
<th>NACUBO Classification</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auxiliary Enterprises</td>
<td>Professional 7,225,914</td>
<td>Support 1,343,693</td>
<td>Travel 122,300</td>
<td>14,429,745</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>379,500</td>
</tr>
</tbody>
</table>
## Student Financial Aid *

(FEDSFA Sub-Fund Group)

<table>
<thead>
<tr>
<th>Revenue/Expenditure Budgets</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>24,080,802</td>
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</tbody>
</table>

* 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
2011-12 Operating Budget Summary

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

**Revenue Budget**

<table>
<thead>
<tr>
<th>Fiscal Year Projection</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>238,000,000</td>
</tr>
</tbody>
</table>

**Expenditure Budget**

<table>
<thead>
<tr>
<th></th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Overhead Allocations</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td></td>
<td></td>
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<tr>
<td>Fiscal Year Projection</td>
<td>81,300,000</td>
<td>20,500,000</td>
<td>7,900,000</td>
<td>77,300,000</td>
<td>7,000,000</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td>44,000,000</td>
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<td></td>
<td></td>
<td></td>
<td>238,000,000</td>
</tr>
</tbody>
</table>

**Notes:**

This projection is provided based on a snapshot of existing 53 project accounts as of 5/31/11. 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  
2011-12 Operating Budget Summary

## Auxiliary Enterprises (AUX Sub-Fund Group)

### Revenue Budget

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Total</th>
</tr>
</thead>
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<td>University Technology Fee</td>
<td>1,119,200</td>
</tr>
<tr>
<td>Lory Student Center</td>
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</tr>
<tr>
<td>Miscellaneous Student Activities ¹,²</td>
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</tr>
<tr>
<td>University Facilities Fee</td>
<td>10,642,000</td>
</tr>
<tr>
<td>Housing &amp; Dining Services</td>
<td>58,079,900</td>
</tr>
<tr>
<td>Hartshorn Health Service</td>
<td>10,259,000</td>
</tr>
<tr>
<td>Campus Recreation</td>
<td>6,967,700</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>125,221,065</strong></td>
</tr>
</tbody>
</table>

### Expenditure Budget

<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Overhead Allocations</th>
<th>Cost of Sales</th>
<th>Interdept &amp; Facility Reserve</th>
<th>Debt Service Reserve</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Technology Fee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,119,200</td>
</tr>
<tr>
<td>Lory Student Center</td>
<td>1,365,036</td>
<td>5,650,479</td>
<td>66,340</td>
<td>25,500</td>
<td>753,687</td>
<td>1,249,650</td>
<td>13,501,109</td>
<td>(2,706,800)</td>
<td>1,953,300</td>
</tr>
<tr>
<td>Miscellaneous Student Activities ¹</td>
<td>3,886,907</td>
<td>2,332,094</td>
<td>69,000</td>
<td>1,828,041</td>
<td>64,800</td>
<td>639,554</td>
<td>3,093,131</td>
<td>(3,017,055)</td>
<td>12,497,307</td>
</tr>
<tr>
<td>University Facilities Fee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10,642,000</td>
</tr>
<tr>
<td>Housing &amp; Dining Services</td>
<td>3,576,409</td>
<td>20,428,789</td>
<td>126,595</td>
<td>3,469,394</td>
<td>2,858,935</td>
<td>5,274,185</td>
<td>(2,771,000)</td>
<td>11,550,700</td>
<td>58,079,900</td>
</tr>
<tr>
<td>Hartshorn Health Service</td>
<td>2,202,479</td>
<td>4,730,693</td>
<td>30,100</td>
<td>1,562,059</td>
<td>78,000</td>
<td>555,669</td>
<td>950,000</td>
<td>(50,000)</td>
<td>200,000</td>
</tr>
<tr>
<td>Campus Recreation</td>
<td>1,143,859</td>
<td>1,461,823</td>
<td>74,745</td>
<td>849,961</td>
<td>10,000</td>
<td>288,772</td>
<td>1,120</td>
<td>(31,300)</td>
<td>2,848,300</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>12,174,690</td>
<td>34,824,789</td>
<td>366,780</td>
<td>34,814,498</td>
<td>2,080,679</td>
<td>4,686,301</td>
<td>5,592,580</td>
<td>(8,576,155)</td>
<td>16,552,300</td>
</tr>
</tbody>
</table>

**Ending Fund Balance** ²

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ending Fund Balance ²</td>
<td>(114,942)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>125,221,065</strong></td>
</tr>
</tbody>
</table>

¹ 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.

² Ending fund balance offsets operating expenses