

Operating Budget Summary

**Fiscal Year
2013-14**



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Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	State Fiscal Stabilization Funds	Future Revenue Contingency Reserve	Total
	Fee for Service	Student Aid (COF) ²			Revenue & Cash Operations						
State Appropriated ¹	63,052,908	34,024,320	300,806,643	44,800,000	39,360,438	8,137,915		360,000	-	-	490,542,224
Seedling Tree Nursery							946,400				946,400
Continuing Education							36,700,000				36,700,000
General Operations							10,544,802				10,544,802
Student Organizations							7,085,000				7,085,000
Intercollegiate Athletics							31,718,168				31,718,168
Sponsored Programs								240,000,000			240,000,000
Auxiliary Enterprises							135,184,172				135,184,172
Total	63,052,908	34,024,320	300,806,643	44,800,000	39,360,438	8,137,915	222,178,542	240,360,000	-	-	952,720,766

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	252,436,979	61,954,774	2,238,655	168,576,915	1,920,057	16,348,881	(9,149,298)	-	(3,784,739)	-	490,542,224
Seedling Tree Nursery	76,776	265,408	3,000	521,216	-	-	80,000	-	-	-	946,400
Continuing Education	3,741,110	708,195	59,500	29,567,159	-	-	2,624,036	-	-	-	36,700,000
General Operations	1,631,842	985,467	149,194	3,546,916	110,000	916,775	1,156,008	2,050,000	(1,400)	-	10,544,802
Student Organizations	1,452,602	1,007,050	863,965	3,874,596	-	-	13,037	-	(126,250)	-	7,085,000
Intercollegiate Athletics	13,464,910	422,743	168,100	17,288,746	373,669	-	-	-	-	-	31,718,168
Sponsored Programs	79,000,000	19,300,000	7,300,000	82,000,000	7,600,000	-	44,800,000	-	-	-	240,000,000
Auxiliary Enterprises	17,094,183	36,139,748	393,766	23,708,030	2,717,738	4,604,144	5,779,455	24,746,368	(9,865,860)	29,866,600	135,184,172
Total	368,898,402	120,783,385	11,176,180	329,083,578	12,721,464	21,869,800	45,303,238	26,796,368	(13,778,249)	29,866,600	952,720,766

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, EXTSF, CSFSSF, PVMFED, PVMSTA, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
State Fee For Service	63,052,908
State Student Aid (College Opportunity Fund)	34,024,320
Tuition	295,636,819
Indirect Cost Recoveries from Sponsored Programs	44,800,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,169,824
Other Miscellaneous Revenue	12,072,538
Self-Funded & Cash Operations *	25,287,900
Federal Grants and Appropriations	8,137,915
Other State & Restricted Funds	<u>360,000</u>
Total Revenue	490,542,224

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>								
Instruction	158,659,122	19,368,411	560,344	37,919,915	935,693	-	-	-	(1,745,000)	215,698,485
Research	16,845,143	2,870,028	170,400	11,982,356	37,000	-	-	-	-	31,904,927
Public Service	15,528,870	4,923,792	302,439	6,271,501	125,000	-	-	-	(1,000,000)	26,151,602
Academic Support	32,404,836	9,498,495	380,450	18,864,849	45,000	-	(784,464)	-	(969,424)	59,439,742
Student Services	9,034,963	6,050,701	439,500	11,456,150	-	-	(931,654)	-	(62,715)	25,986,945
Institutional Support	17,677,703	9,598,931	321,451	21,903,329	15,000	-	(4,814,003)	-	(7,600)	44,694,811
Oper & Maint of Plant	2,286,342	9,644,026	64,071	15,474,800	762,364	16,348,881	(2,619,177)	-	-	41,961,307
Scholarships & Fellowships	-	390	-	44,704,015	-	-	-	-	-	44,704,405
Total Expenditures	<u>252,436,979</u>	<u>61,954,774</u>	<u>2,238,655</u>	<u>168,576,915</u>	<u>1,920,057</u>	<u>16,348,881</u>	<u>(9,149,298)</u>	<u>-</u>	<u>(3,784,739)</u>	<u>490,542,224</u>

* 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	946,400

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	76,776	265,408	3,000	521,216	80,000	946,400

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Continuing Education (CONTED Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	36,700,000

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	3,741,110	708,195	59,500	29,567,159	-	2,624,036	-	36,700,000

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Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	7,911,939

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	-	1,608,261	6,303,678	7,911,939

* 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	10,544,802

Expenditure Budget

	<u>Salaries and Benefits</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>	<u>Travel</u>							
Operating Expenses	1,631,842	985,467	149,194	3,939,444	110,000	916,775	1,156,008	2,050,000	(1,400)	10,937,330
Ending Fund Balance ¹				(392,528)						(392,528)
	<u>1,631,842</u>	<u>985,467</u>	<u>149,194</u>	<u>3,546,916</u>	<u>110,000</u>	<u>916,775</u>	<u>1,156,008</u>	<u>2,050,000</u>	<u>(1,400)</u>	<u>10,544,802</u>

¹ Ending fund balance offsets operating expenses

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Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	7,085,000

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	1,452,602	1,007,050	863,965	3,877,596	-	-	13,037	(126,250)	7,088,000
Ending Fund Balance ¹				(3,000)					(3,000)
	<u>1,452,602</u>	<u>1,007,050</u>	<u>863,965</u>	<u>3,874,596</u>			<u>13,037</u>	<u>(126,250)</u>	<u>7,085,000</u>

¹ Ending fund balance offsets operating expenses

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Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	31,718,168

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	13,464,910	422,743	168,100	18,369,568	373,669	32,798,990
Ending Fund Balance ¹				(1,080,822)		(1,080,822)
	<u>13,464,910</u>	<u>422,743</u>	<u>168,100</u>	<u>17,288,746</u>	<u>373,669</u>	<u>31,718,168</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
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Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	23,875,000 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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Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	240,000,000

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	79,000,000	19,300,000	7,300,000	82,000,000	7,600,000	44,800,000	240,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/13/13. 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

	<u>Total</u>
University Technology Fee	1,425,000
Lory Student Center	25,107,900
Miscellaneous Student Activities ^{1,2}	13,261,172
University Facilities Fee	10,880,000
Housing & Dining Services	66,028,000
Hartshorn Health Service	11,092,700
Campus Recreation	7,389,400
Total Revenue	<u>135,184,172</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 & Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
University Technology Fee	133,673	212,471	-	1,078,856	-	-	-	-	-	-	1,425,000
Lory Student Center	2,011,738	5,495,434	64,691	4,510,586 ³	-	639,531	1,295,887	13,708,033	(3,295,500)	1,737,700	26,168,100
Miscellaneous Student Activities ^{1,2}	3,925,026	2,744,034	97,682	2,582,643	2,190,600	81,404	641,812	2,983,131	(3,045,360)	-	12,200,972
University Facilities Fee	-	-	-	80,000	-	-	-	-	-	10,800,000	10,880,000
Housing & Dining Services	5,963,264	21,952,586	155,081	12,997,927	282,138	3,467,771	2,966,070	7,047,163	(3,360,000)	14,556,000	66,028,000
Hartshorn Health Service	3,770,533	3,973,183	32,925	1,610,892	35,000	72,538	576,229	1,003,000	(63,000)	81,400	11,092,700
Campus Recreation	1,289,949	1,762,040	43,387	847,126	210,000	342,900	299,457	5,041	(102,000)	2,691,500	7,389,400
Subtotal	<u>17,094,183</u>	<u>36,139,748</u>	<u>393,766</u>	<u>23,708,030</u>	<u>2,717,738</u>	<u>4,604,144</u>	<u>5,779,455</u>	<u>24,746,368</u>	<u>(9,865,860)</u>	<u>29,866,600</u>	<u>135,184,172</u>

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 Ending fund balance offsets operating expenses

³ Includes transfers