

Operating Budget Summary

**Fiscal Year
2016-17**



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Colorado State University
2016-17 Operating Budget Summary

Total University

Revenues	<u>State Fee for Service</u>	<u>State Student Aid (COF) ²</u>	<u>Tuition & Fees</u>	<u>Indirect Cost Recovery</u>	<u>Miscellaneous Revenue & Cash Operations</u>	<u>Federal Funds</u>	<u>Self-Funded Operations & Auxiliaries</u>	<u>Contracts, Grants, & Restricted Funds</u>	<u>State Fiscal Stabilization Funds</u>	<u>Future Revenue Contingency Reserve</u>	<u>Total</u>
	State Appropriated ¹	82,668,228	36,198,824	365,284,515	46,500,000	46,051,942	7,784,377		360,000	-	-
Seedling Tree Nursery							863,467				863,467
Continuing Education							36,823,260				36,823,260
General Operations							13,767,407				13,767,407
Student Organizations							8,286,324				8,286,324
Intercollegiate Athletics							34,559,680				34,559,680
Sponsored Programs								255,000,000			255,000,000
Auxiliary Enterprises							172,576,443				172,576,443
Total	82,668,228	36,198,824	365,284,515	46,500,000	46,051,942	7,784,377	266,876,581	255,360,000	-	-	1,106,724,467

Expenditures	<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 & Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
State Appropriated ¹	309,584,002	65,966,455	2,645,588	196,596,499	2,837,896	17,348,155	(9,197,951)	3,126,000	(5,070,760)	1,012,002	584,847,886
Seedling Tree Nursery	101,902	380,527	1,500	344,971	-	75,000	78,000	-	(118,433)	-	863,467
Continuing Education	4,267,542	883,080	-	29,671,906	-	-	2,000,732	-	-	-	36,823,260
General Operations	3,121,402	1,020,394	117,500	4,820,746	304,900	985,970	1,336,471	2,061,224	(1,200)	-	13,767,407
Student Organizations	1,938,413	1,255,276	767,612	4,458,186	-	-	13,037	1,000	(147,200)	-	8,286,324
Intercollegiate Athletics	14,362,425	1,136,047	-	18,683,208	378,000	-	-	-	-	-	34,559,680
Sponsored Programs	80,000,000	25,000,000	7,300,000	85,500,000	10,700,000	-	46,500,000	-	-	-	255,000,000
Auxiliary Enterprises	21,570,719	40,510,340	576,274	40,736,624	4,658,806	6,108,476	6,015,412	26,996,770	(12,572,978)	37,976,000	172,576,443
Total	434,946,405	136,152,119	11,408,474	380,812,140	18,879,602	24,517,601	46,745,701	32,184,994	(17,910,571)	38,988,002	1,106,724,467

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

Revenue Budget

	<u>Total</u>
State Fee For Service	82,668,228
State Student Aid (College Opportunity Fund)	36,198,824
Tuition	359,786,939
Indirect Cost Recoveries from Sponsored Programs	46,500,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,497,576
Other Miscellaneous Revenue	7,772,764
Self-Funded & Cash Operations *	36,279,178
Federal Grants and Appropriations	7,784,377
Other State & Restricted Funds	<u>360,000</u>
Total Revenue	584,847,886

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>Debt Service & Facility Reserve</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
Instruction	189,455,394	23,746,895	543,878	39,061,865	1,609,060	-	-	3,126,000	-	(2,116,359)	255,426,733
Research	21,160,020	3,027,667	146,428	15,582,923	33,553	-	-	-	-	-	39,950,591
Public Service	18,091,561	5,070,000	421,181	8,543,642	287,000	-	-	-	-	(1,965,641)	30,447,743
Academic Support	40,406,385	10,671,283	634,795	19,028,383	80,000	-	(497,387)	-	-	(811,231)	69,512,228
Student Services	14,019,557	4,579,351	499,792	14,197,882	-	-	(608,350)	-	-	(45,321)	32,642,911
Institutional Support	23,260,339	7,142,165	338,364	29,439,211	19,421	-	(4,875,889)	-	-	(4,100)	55,319,511
Oper & Maint of Plant	3,190,746	11,729,031	61,150	16,502,157	808,862	17,348,155	(3,216,325)	-	1,012,002	(128,108)	47,307,670
Scholarships & Fellowships	-	63	-	54,240,436	-	-	-	-	-	-	54,240,499
Total Expenditures	<u>309,584,002</u>	<u>65,966,455</u>	<u>2,645,588</u>	<u>196,596,499</u>	<u>2,837,896</u>	<u>17,348,155</u>	<u>(9,197,951)</u>	<u>3,126,000</u>	<u>1,012,002</u>	<u>(5,070,760)</u>	<u>584,847,886</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	861,900
Using Cash Reserves	<u>1,567</u>
Total Revenue	863,467

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	101,902	380,527	1,500	344,971	78,000	75,000	(118,433)	863,467

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Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	36,823,260

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	4,267,542	883,080	-	29,953,873	-	2,000,732	-	37,105,227
Ending Fund Balance ¹				(281,967)				(281,967)
	<u>4,267,542</u>	<u>883,080</u>	<u>-</u>	<u>29,671,906</u>	<u>-</u>	<u>2,000,732</u>	<u>-</u>	<u>36,823,260</u>

¹ Ending fund balance offsets operating expenses

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Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	12,894,369

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		Operating	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Expense</u>	
Scholarships/Fellowships	-	2,129,127	10,765,242	12,894,369

* 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	13,767,407

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	3,121,402	1,020,394	117,500	4,845,311	304,900	985,970	1,336,471	2,061,224	(1,200)	13,791,972
Ending Fund Balance ¹				(24,565)						(24,565)
	3,121,402	1,020,394	117,500	4,820,746	304,900	985,970	1,336,471	2,061,224	(1,200)	13,767,407

¹ Ending fund balance offsets operating expenses

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2016-17 Operating Budget Summary

Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	8,286,324

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	1,938,413	1,255,276	767,612	4,576,323	-	-	13,037	1,000	(147,200)	8,404,461
Ending Fund Balance ¹				(118,137)						(118,137)
	<u>1,938,413</u>	<u>1,255,276</u>	<u>767,612</u>	<u>4,458,186</u>	<u>-</u>	<u>-</u>	<u>13,037</u>	<u>1,000</u>	<u>(147,200)</u>	<u>8,286,324</u>

¹ Ending fund balance offsets operating expenses

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2016-17 Operating Budget Summary

Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	34,559,680

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>			
Auxiliary Enterprises	14,362,425	1,136,047	21,822,944	378,000	37,699,416
Ending Fund Balance ¹			<u>(3,139,736)</u>		<u>(3,139,736)</u>
	<u>14,362,425</u>	<u>1,136,047</u>	18,683,208	378,000	34,559,680

¹ Ending fund balance offsets operating expenses

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Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	22,650,000 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). Confirmed with Lisa Rice that it was not rewarded in FY17 as well.

* 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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2016-17 Operating Budget Summary

Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	255,000,000

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	25,000,000	7,300,000	85,500,000	10,700,000	46,500,000	255,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/16/16. 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	1,780,783
Lory Student Center	31,258,100
Miscellaneous Student Activities ¹	17,519,960
University Facilities Fee	11,850,000
Housing & Dining Services	86,037,300
Hartshorn Health Service	16,289,600
Campus Recreation	<u>7,840,700</u>
Total Revenue	172,576,443

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	92,652	258,132	-	1,389,999	-	-	-	-	-	-	1,740,783
Lory Student Center	2,448,743	6,163,465	75,868	4,718,738 ²	35,000	914,035	1,369,644	13,725,551	(3,702,200)	5,509,300	31,258,144
Miscellaneous Student Activities ¹	3,427,953	4,498,455	237,457	7,330,222	1,874,079	71,100	646,049	3,396,579	(4,730,278)	231,000	16,982,616
University Facilities Fee	-	-	-	2,850,000	-	-	-	-	-	9,000,000	11,850,000
Housing & Dining Services	7,643,090	25,166,088	176,550	20,676,758	192,708	4,446,721	3,071,364	8,116,685	(3,994,100)	20,541,400	86,037,264
Hartshorn Health Service	5,426,530	3,691,710	43,884	2,051,717	2,557,019	207,740	609,018	1,750,000	(48,000)	-	16,289,618
Campus Recreation	<u>2,531,751</u>	<u>732,490</u>	<u>42,515</u>	<u>1,141,909</u>	<u>-</u>	<u>468,880</u>	<u>319,337</u>	<u>7,955</u>	<u>(98,400)</u>	<u>2,694,300</u>	<u>7,840,737</u>
Subtotal	<u>21,570,719</u>	<u>40,510,340</u>	<u>576,274</u>	<u>40,159,343</u>	<u>4,658,806</u>	<u>6,108,476</u>	<u>6,015,412</u>	<u>26,996,770</u>	<u>(12,572,978)</u>	<u>37,976,000</u>	<u>171,999,162</u>
Ending Fund Balance				<u>577,281</u>							<u>577,281</u>
Total Expenditures	<u>21,570,719</u>	<u>40,510,340</u>	<u>576,274</u>	<u>40,736,624</u>	<u>4,658,806</u>	<u>6,108,476</u>	<u>6,015,412</u>	<u>26,996,770</u>	<u>(12,572,978)</u>	<u>37,976,000</u>	<u>172,576,443</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 Includes transfers