

Operating Budget Summary

**Fiscal Year
2018-19**



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State Appropriated	(EG, PVM, EXPSTA, RARSP, EXTEN, CSFS, COURSE, EXPSF, EXTSE, CSFSSF, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)	2
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Colorado State University
2018-19 Operating Budget Summary

Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous		Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total
	Fee for Service	Student Aid (COF) ²			Revenue & Cash Operations	Federal Funds			
State Appropriated ¹	92,555,343	40,496,812	415,815,498	48,000,000	61,549,651	8,335,962		500,000	667,253,266
Seedling Tree Nursery							985,616		985,616
Continuing Education							40,929,100		40,929,100
General Operations							13,864,760		13,864,760
Student Organizations							7,507,496		7,507,496
Intercollegiate Athletics							48,421,459		48,421,459
Sponsored Programs								270,000,000	270,000,000
Auxiliary Enterprises							183,408,605		183,408,605
Total	92,555,343	40,496,812	415,815,498	48,000,000	61,549,651	8,335,962	295,117,036	270,500,000	1,232,370,302

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service, Facilities Reserve & Plant Fund Transfers ³	Total
	Professional	Support									
State Appropriated ¹	342,808,314	81,842,859	2,888,624	233,138,057	1,765,703	18,263,797	(9,305,701)	2,940,000	(8,474,885)	1,386,498	667,253,266
Seedling Tree Nursery	106,495	426,109	3,500	382,512	-	75,000	82,000	-	(90,000)	-	985,616
Continuing Education	5,203,617	961,539	-	32,763,144	-	-	2,000,800	-	-	-	40,929,100
General Operations	3,421,938	1,028,039	115,637	6,379,970	301,523	964,314	1,572,010	85,714	(4,385)	-	13,864,760
Student Organizations	2,202,068	1,472,756	829,243	3,171,732	-	-	13,037	8,960	(190,300)	-	7,507,496
Intercollegiate Athletics	15,708,390	2,306,861	61,494	20,566,482	171,632	550,000	-	-	-	9,056,600	48,421,459
Sponsored Programs	76,000,000	36,000,000	7,000,000	97,000,000	6,000,000	-	48,000,000	-	-	-	270,000,000
Auxiliary Enterprises	27,071,623	47,467,928	545,866	43,539,556	1,118,374	5,454,827	6,165,200	28,169,353	(15,285,922)	39,161,800	183,408,605
Total	472,522,445	171,506,091	11,444,364	436,941,453	9,357,232	25,307,938	48,527,346	31,204,027	(24,045,492)	49,604,898	1,232,370,302

¹ 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

² College Opportunity Fund

³ 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.

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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	92,555,343
State Student Aid (College Opportunity Fund)	40,496,812
Tuition	409,863,300
Indirect Cost Recoveries from Sponsored Programs	48,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,952,198
Other Miscellaneous Revenue	11,567,417
Self-Funded & Cash Operations ¹	47,982,234
Federal Grants and Appropriations	8,335,962
Other State & Restricted Funds	500,000
Total Revenue	667,253,266

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	202,660,541	25,133,882	682,865	44,428,569	775,005	-	-	2,940,000	-	(3,454,268)	273,166,594
Research	25,096,027	3,112,825	184,559	17,753,735	15,000	-	-	-	-	-	46,162,146
Public Service	20,105,340	4,404,616	422,800	11,099,005 ²	6,070	-	-	-	-	(1,022,146)	35,015,685
Academic Support	49,136,609	11,643,553	628,801	34,331,479	131,320	-	(497,387)	-	-	(3,556,181)	91,818,194
Student Services	15,996,734	4,440,202	583,669	15,470,507	-	-	(608,350)	-	-	(101,774)	35,780,988
Institutional Support	25,832,933	6,460,396	320,792	35,115,611	10,000	-	(4,974,989)	-	-	(62,607)	62,702,136
Oper & Maint of Plant	3,980,045	13,349,936	65,138	19,694,148	828,308	18,263,797	(3,224,975)	-	1,386,498	(277,909)	54,064,986
Scholarships & Fellowships	85	13,297,449	-	55,245,003	-	-	-	-	-	-	68,542,537
Total Expenditures	342,808,314	81,842,859	2,888,624	233,138,057	1,765,703	18,263,797	(9,305,701)	2,940,000	1,386,498	(8,474,885)	667,253,266

¹ CSU Extension county funds are not included in CSU operations.

² Includes Overhead Allocation of \$291,068 for PVMSF subfund. Overhead Allocations column ties to Budget Allocation plan.

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2018-19 Operating Budget Summary

Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	982,900
Using Cash Reserves	<u>2,716</u>
Total Revenue	985,616

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	106,495	426,109	3,500	382,512	82,000	75,000	(90,000)	985,616

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2018-19 Operating Budget Summary

Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	40,929,100

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	5,203,617	961,539	-	31,792,405	-	2,000,800	-	39,958,361
Ending Fund Balance ¹				970,739				970,739
	<u>5,203,617</u>	<u>961,539</u>	<u>-</u>	<u>32,763,144</u>	<u>-</u>	<u>2,000,800</u>	<u>-</u>	<u>40,929,100</u>

¹ Ending fund balance remains from excess revenue

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Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	15,423,321

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	13,109,771	15,423,321

* 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	13,864,760

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	3,421,938	1,028,039	115,637	6,438,103	301,523	964,314	1,572,010	85,714	(4,385)	13,922,893
Ending Fund Balance ¹				(58,133)						(58,133)
	<u>3,421,938</u>	<u>1,028,039</u>	<u>115,637</u>	<u>6,379,970</u>	<u>301,523</u>	<u>964,314</u>	<u>1,572,010</u>	<u>85,714</u>	<u>(4,385)</u>	<u>13,864,760</u>

¹ Ending fund balance offsets operating expenses

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2018-19 Operating Budget Summary

Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	7,507,496

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	2,202,068	1,472,756	829,243	3,406,469	-	-	13,037	8,960	(190,300)	7,742,233
Ending Fund Balance ¹				(234,737)						(234,737)
	<u>2,202,068</u>	<u>1,472,756</u>	<u>829,243</u>	<u>3,171,732</u>	<u>-</u>	<u>-</u>	<u>13,037</u>	<u>8,960</u>	<u>(190,300)</u>	<u>7,507,496</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2018-19 Operating Budget Summary

Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	48,421,459

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 & Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Auxiliary Enterprises	15,708,390	2,306,861	61,494	24,843,338	171,632	550,000	9,056,600	52,698,315
Using Fund Balance ¹				(4,276,856)				(4,276,856)
	<u>15,708,390</u>	<u>2,306,861</u>	<u>61,494</u>	<u>20,566,482</u>	<u>171,632</u>	<u>550,000</u>	<u>9,056,600</u>	<u>48,421,459</u>

¹ Ending fund balance offsets operating expenses

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Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	25,780,000 ¹

¹ 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.

Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	270,000,000

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocations</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Fiscal Year Projection	76,000,000	36,000,000	7,000,000	97,000,000	6,000,000	48,000,000	270,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 9/14/18. 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	1,833,889
Lory Student Center	32,690,500
Miscellaneous Student Activities ¹	21,482,016
University Facilities Fee	11,850,000
Housing & Dining Services	88,564,000
Health Network Medical	18,863,300
Campus Recreation	<u>8,124,900</u>
Total Revenue	183,408,605

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	329,947	133,252	-	1,330,690	-	-	-	-	-	-	1,793,889
Lory Student Center	3,020,682	7,335,927	80,666	5,719,510	30,000	723,777	1,397,348	14,193,090	(4,345,500)	4,535,000	32,690,500
Miscellaneous Student Activities ¹	3,918,023	2,709,581	172,525	8,824,123	864,391	160,800	626,609	3,541,951	(5,156,622)	2,970,900	18,632,281
University Facilities Fee	-	-	-	2,850,000	-	-	-	-	-	9,000,000	11,850,000
Housing & Dining Services	9,334,982	29,012,036	196,500	21,519,694	187,000	4,106,400	3,133,488	8,523,900	(5,433,000)	17,983,000	88,564,000
Health Network Medical	8,925,248	5,892,529	37,800	2,089,423	30,000	100,000	675,537	1,900,000	(225,000)	2,398,900	21,824,437
Campus Recreation	1,542,741	2,384,603	58,375	1,335,036	6,983	363,850	332,218	10,412	(125,800)	2,274,000	8,182,418
Subtotal	<u>27,071,623</u>	<u>47,467,928</u>	<u>545,866</u>	<u>43,668,476</u>	<u>1,118,374</u>	<u>5,454,827</u>	<u>6,165,200</u>	<u>28,169,353</u>	<u>(15,285,922)</u>	<u>39,161,800</u>	<u>183,537,525</u>
Ending Fund Balance				(128,920)							(128,920)
Total Expenditures	<u>27,071,623</u>	<u>47,467,928</u>	<u>545,866</u>	<u>43,539,556</u>	<u>1,118,374</u>	<u>5,454,827</u>	<u>6,165,200</u>	<u>28,169,353</u>	<u>(15,285,922)</u>	<u>39,161,800</u>	<u>183,408,605</u>

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