General Budget Terminology

- **Current Funds Budget** — The current funds budget includes those economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution. Current funds are categorized by three funds: Education & General, Auxiliary and Restricted.

- **Auxiliary** — Auxiliary enterprises are self-contained business units that charge a fee and exist to provide a service to students, faculty, or staff. Examples of Auxiliary & Self-funded Activities: Intercollegiate Athletics, Bookstores, Housing Operations, Parking etc. These funds are not appropriated by the State.

- **Unrestricted vs. Restricted Funds** — Unrestricted current funds include all funds that leadership may use for the primary mission of the institution (tuition, state support). Restricted funds consist of those funds restricted by donors or other outside agencies for a specific purpose (research, endowments).
NACUBO functional categories — The National Association of College and University Business Officers (NACUBO) establishes definitions for the functional expenditure categories, which group and aggregate expenses by institutional purpose.

- **Instruction**— Includes all activities that are part of an institution’s instructional program. Included are credit and noncredit courses. Includes departmental research and sponsored instruction.

- **Research**— Includes all activities specifically organized and separately budgeted to produce research.

- **Public Service**— Includes identified activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution (i.e. community service).

- **Academic Support**— Includes support services for the institution’s primary missions: instruction, research, and public service. Examples include: Libraries, Ancillary Support.
• **Student Services**— Those activities whose primary purpose is to contribute to the student’s emotional and physical well-being outside the context of the formal instructional program. Examples: *Tutoring, Counseling and Career Guidance, Student Health Services*.

• **Institutional Support**— Includes central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, administrative data processing, employee personnel and records.

• **Operation & Maintenance of Plant**— Includes the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations.

• **Scholarships & Fellowships**— Includes grants-in-aid, trainee stipends, tuition and fee waivers, prizes to undergraduate students and trainee stipends for grads.
# FY 2016-17 Tuition and Fee Rate Increases

<table>
<thead>
<tr>
<th>Institution</th>
<th>Current Year FY 2015-16 (Tuition and Fees, 30 credit hrs.)</th>
<th>Approved Increase FY 2016-17 (Tuition and Fees, Increase)</th>
<th>$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams State University</td>
<td>$8,574</td>
<td>Pending Trustee Action late June 2016</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Northern Colorado</td>
<td>$8,166</td>
<td>$8,905</td>
<td>$739</td>
<td>9.05%</td>
</tr>
<tr>
<td>Western State Colorado University</td>
<td>$8,451</td>
<td>$9,193</td>
<td>$742</td>
<td>8.78%</td>
</tr>
<tr>
<td>Metropolitan State University of Denver</td>
<td>$6,421</td>
<td>$6,929</td>
<td>$508</td>
<td>7.92%</td>
</tr>
<tr>
<td>Colorado Community College System (ACC)</td>
<td>$4,050</td>
<td>$4,350</td>
<td>$300</td>
<td>7.42%</td>
</tr>
<tr>
<td>Fort Lewis College</td>
<td>$7,600</td>
<td>$8,104</td>
<td>$504</td>
<td>6.63%</td>
</tr>
<tr>
<td>Colorado State University</td>
<td>$10,434</td>
<td>$11,080</td>
<td>$646</td>
<td>6.19%</td>
</tr>
<tr>
<td>Colorado State University Pueblo</td>
<td>$8,281</td>
<td>$8,778</td>
<td>$497</td>
<td>6.00%</td>
</tr>
<tr>
<td>University of Colorado Colorado Springs</td>
<td>$9,428</td>
<td>$9,863</td>
<td>$435</td>
<td>4.61%</td>
</tr>
<tr>
<td>University of Colorado Boulder</td>
<td>$11,091</td>
<td>$11,531</td>
<td>$440</td>
<td>3.97%</td>
</tr>
<tr>
<td>Colorado Mesa University</td>
<td>$8,008</td>
<td>$8,308</td>
<td>$300</td>
<td>3.75%</td>
</tr>
<tr>
<td>Colorado Community College System (CCD)</td>
<td>$4,948</td>
<td>$5,131</td>
<td>$183</td>
<td>3.71%</td>
</tr>
<tr>
<td>University of Colorado Denver (lower div.)</td>
<td>$10,389</td>
<td>$10,741</td>
<td>$352</td>
<td>3.39%</td>
</tr>
<tr>
<td>Colorado School of Mines</td>
<td>$17,353</td>
<td>$17,861</td>
<td>$508</td>
<td>2.93%</td>
</tr>
<tr>
<td>University of Colorado Denver (upper div.)</td>
<td>$10,719</td>
<td>$10,741</td>
<td>$22</td>
<td>0.21%</td>
</tr>
</tbody>
</table>
Total Current Funds Budget = $3.82 Billion
Total Current Funds Expenditures and Transfers = $3.82 Billion
CU-Boulder FY 2016-17 Total Current Funds Budget

Total Current Funds Budget = $1.58 Billion

- All Education & General Funds, $766.2M, 48%
- Auxiliary Funds, $380.6M, 24%
- Restricted Funds, $437.8M, 28%
- Direct State Funding, $69.4M, 4%
CU-Boulder FY 2016-17 Education & General Budget

Sources of Revenue

- Resident Tuition, $208.6M, 27%
- Non-Resident Tuition, $399.3M, 52%
- Direct State Funding, $69.4M, 9%
- ICR, $66.4M, 9%
- Fees/Other, $22.5M, 3%

Total Education & General Budget = $766.2 Million
Colorado Springs Campus
UCCS FY 2016-17 Total Current Funds Budget

Total Current Funds Budget = $228.4 Million

- All Education & General Funds, $138.9M, 61%
- Auxiliary Funds, $50.8M, 22%
- Restricted Funds, $38.8M, 17%
- Direct State Funding, $23.9M, 10%
UCCS FY 2016-17 Education & General Budget
Sources of Revenue

- Resident Tuition, $81.0M, 58%
- Non-Resident Tuition, $25.4M, 18%
- Direct State Funding, $23.9M, 17%
- ICR, $1.1M, 1%
- Fees/Other, $7.5M, 5%

Total Education and General Budget = $138.9 Million
CU Denver FY 2016-17 Total Current Funds Budget

All Education & General Funds, $191.5M, 69%

Restricted Funds, $46.5M, 17%

Auxiliary Funds, $40.1M, 14%

Direct State Funding, $29.3M, 11%

Total Current Funds Budget = $278.1 Million
CU Denver FY 2016-17 Education & General Budget

Sources of Revenue

- Resident Tuition, $95.3M, 50%
- Non-Resident Tuition, $43.6M, 23%
- Direct State Funding, $29.3M, 15%
- ICR, $3M, 2%
- Fees/Other, $20.3M, 11%

Total Education & General Budget = $191.5 Million
Total Current Funds Budget = $1.73 Billion
Anschutz Medical Campus FY 2016-17
Education & General Budget Sources of Revenue

- Resident Tuition, $62.1M, 23%
- Non-Resident Tuition, $23.6M, 9%
- Direct State Funding, $79.2M, 30%
- ICR, $67.1M, 25%
- Fees/Other, $33.4M, 13%

Total Education & General Budget = $265.4 Million
System Administration
System Administration FY 2016-17
Total Current Funds Budget

- **Auxiliary Funds**: $63.6M, 47%
- **Restricted Funds**: $21.7M, 16%
- **Education & General Funds**: $49.7M, 37%

Total Education & General Budget = $135.0 Million
System Administration FY 2016-17
Campus Support Budget by Department

Pooled Accounts & Reserve, $12.2M, 25%
University Information Systems, $17.7M, 36%
Procurement Service Center, $3.7M, 7%
Employee Services, $3.7M, 7%
Executive Administration, $12.4M, 25%

Total Campus Support Budget = $49.7 Million
2016 – Looking Ahead

July Retreat
• BOR Metrics

September Meeting
• Compensation Report
• Enrollment Update
• Campus Efficiency Update

November/December Meeting
• CU Finances
  • Including unobligated and capital detail
• Carry forward report by campus including auxiliaries
• Revenue, expenditures and transfer summary report by campus
• Financial Aid
• Dashboards
FY 2016-17 Capital Funding

- While a few colleges other than CU received continuation funding, no new capital construction projects were funded for any public institution of higher education in the FY 2016-17 Long Bill.

- The CU System did receive $3 million in controlled maintenance funding, detailed below:

<table>
<thead>
<tr>
<th>Campus</th>
<th>Project Title - Number of Phases</th>
<th>Prior Approp.</th>
<th>FY 2016-17 Long Bill</th>
<th>FY 2017-18 Budget Request</th>
<th>FY 2018-19 Budget Request</th>
<th>Total Project Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anschutz</td>
<td>400-Series Buildings: Fire Detection System Replacement - 1 Phase</td>
<td>$</td>
<td>-</td>
<td>$ 742,193</td>
<td></td>
<td>$742,193</td>
</tr>
<tr>
<td></td>
<td>Renovate Fire Sprinklers and HVAC System, Department of Speech, Language, and Hearing Sciences, Phase 2 of 2</td>
<td>$1,002,345</td>
<td>$793,198</td>
<td></td>
<td>$1,795,543</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Campus Fire Sprinkler Upgrades, Phase 3 of 5</td>
<td>$1,500,733</td>
<td>$754,965</td>
<td>$98,316</td>
<td>$705,312</td>
<td>$3,059,326</td>
</tr>
<tr>
<td></td>
<td>Campus Civil Flood Mitigation, Phase 2 of 2</td>
<td>$644,579</td>
<td>$677,019</td>
<td></td>
<td>$1,321,598</td>
<td></td>
</tr>
<tr>
<td>UCB</td>
<td>CU-Boulder Sub-total</td>
<td>$3,147,657</td>
<td>$2,225,182</td>
<td>$98,316</td>
<td>$705,312</td>
<td>$6,176,467</td>
</tr>
<tr>
<td></td>
<td>Total Funding</td>
<td>$3,147,657</td>
<td>$2,967,375</td>
<td>$98,316</td>
<td>$705,312</td>
<td>$6,918,660</td>
</tr>
</tbody>
</table>
FY 2017-18 State Funded Capital Budget Request

CU Priority List

- Five projects listed in priority funding order as seen in table to the right.
- No. s 1-4 requested in previous year.
- No. 5 listed in previous Five-Year Plan.

<table>
<thead>
<tr>
<th>System Priority</th>
<th>Campus</th>
<th>Project</th>
<th>Source of Funding</th>
<th>FY 2016-17 Request</th>
<th>FY 2017-18 Request</th>
<th>FY 2018-19 Request</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Anschutz</td>
<td>Colorado Center for Personalized Medicine (formerly Interdisciplinary Building 1)</td>
<td>State</td>
<td>$ -</td>
<td>$ 23,832,606</td>
<td>$ 23,839,654</td>
<td>$ 47,672,260</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University</td>
<td>$ -</td>
<td>$ 32,270,515</td>
<td>$ 45,623,208</td>
<td>$ 77,893,723</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$ 0</td>
<td>$ 56,103,121</td>
<td>$ 69,462,862</td>
<td>$125,565,983</td>
</tr>
<tr>
<td>2</td>
<td>UCB</td>
<td>Aerospace Engineering Sciences Building</td>
<td>State</td>
<td>$ -</td>
<td>$ 23,456,347</td>
<td>$ -</td>
<td>$ 23,456,347</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University</td>
<td>$ 5,503,300</td>
<td>$ 51,440,353</td>
<td>$ -</td>
<td>$ 56,943,653</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$5,503,300</td>
<td>$ 74,896,700</td>
<td>$0</td>
<td>$80,400,000</td>
</tr>
<tr>
<td>3</td>
<td>CU Denver</td>
<td>Engineering &amp; Physical Sciences Building/Renovation</td>
<td>State</td>
<td>$ -</td>
<td>$ 47,218,364</td>
<td>$ -</td>
<td>$ 47,218,364</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University</td>
<td>$ -</td>
<td>$ 15,739,455</td>
<td>$ -</td>
<td>$ 15,739,455</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$0</td>
<td>$ 62,957,819</td>
<td>$ -</td>
<td>$62,957,819</td>
</tr>
<tr>
<td>4</td>
<td>UCCS</td>
<td>Renovation of Existing Engineering Building</td>
<td>State</td>
<td>$ -</td>
<td>$ 7,929,559</td>
<td>$ 22,985,901</td>
<td>$ 30,915,460</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$0</td>
<td>$ 7,929,559</td>
<td>$22,985,901</td>
<td>$30,915,460</td>
</tr>
<tr>
<td>5</td>
<td>UCB</td>
<td>Hellem’s Capital Renewal</td>
<td>State</td>
<td>$ -</td>
<td>$ 30,000,000</td>
<td>$ -</td>
<td>$ 30,000,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$0</td>
<td>$ 30,000,000</td>
<td>$ -</td>
<td>$30,000,000</td>
</tr>
</tbody>
</table>

TOTAL STATE FUNDS REQUEST
- State $ - | $ 132,436,876 | $ 46,825,555 | $ 179,262,431
- University | $5,503,300 | $99,450,323 | $45,623,208 | $150,576,831

TOTAL PRIORITIZED REQUEST
- Total | $5,503,300 | $231,887,199 | $92,448,763 | $329,839,262
FY 2016-18 Two-Year List of Cash Needs

- Two-Year List includes two new projects and one property interest transfer.
- No new debt is anticipated.
- Aerospace Engineering Sciences building design is a standalone project from the state request for construction funds.

<table>
<thead>
<tr>
<th>Campus</th>
<th>Project</th>
<th>Source of Funding</th>
<th>FY 2017-18 Request</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>UCB</td>
<td>LASP - ARL CLEANROOMS (CASA)</td>
<td>Research Grant</td>
<td>$ 9,000,000</td>
<td>$ 9,000,000</td>
</tr>
<tr>
<td>UCB</td>
<td>Aerospace Engineering Sciences Building Design Only</td>
<td>Campus Reserves</td>
<td>$ 5,503,300</td>
<td>$ 5,503,300</td>
</tr>
<tr>
<td>CU System</td>
<td>Transfer of 1800 Grant LLC</td>
<td>Transfer of LLC Interest*</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td><strong>Total Revised Two-Year Cash List</strong></td>
<td></td>
<td>$ 14,503,300</td>
<td>$ 14,503,300</td>
</tr>
</tbody>
</table>

*Valued at $20 million, May 2013