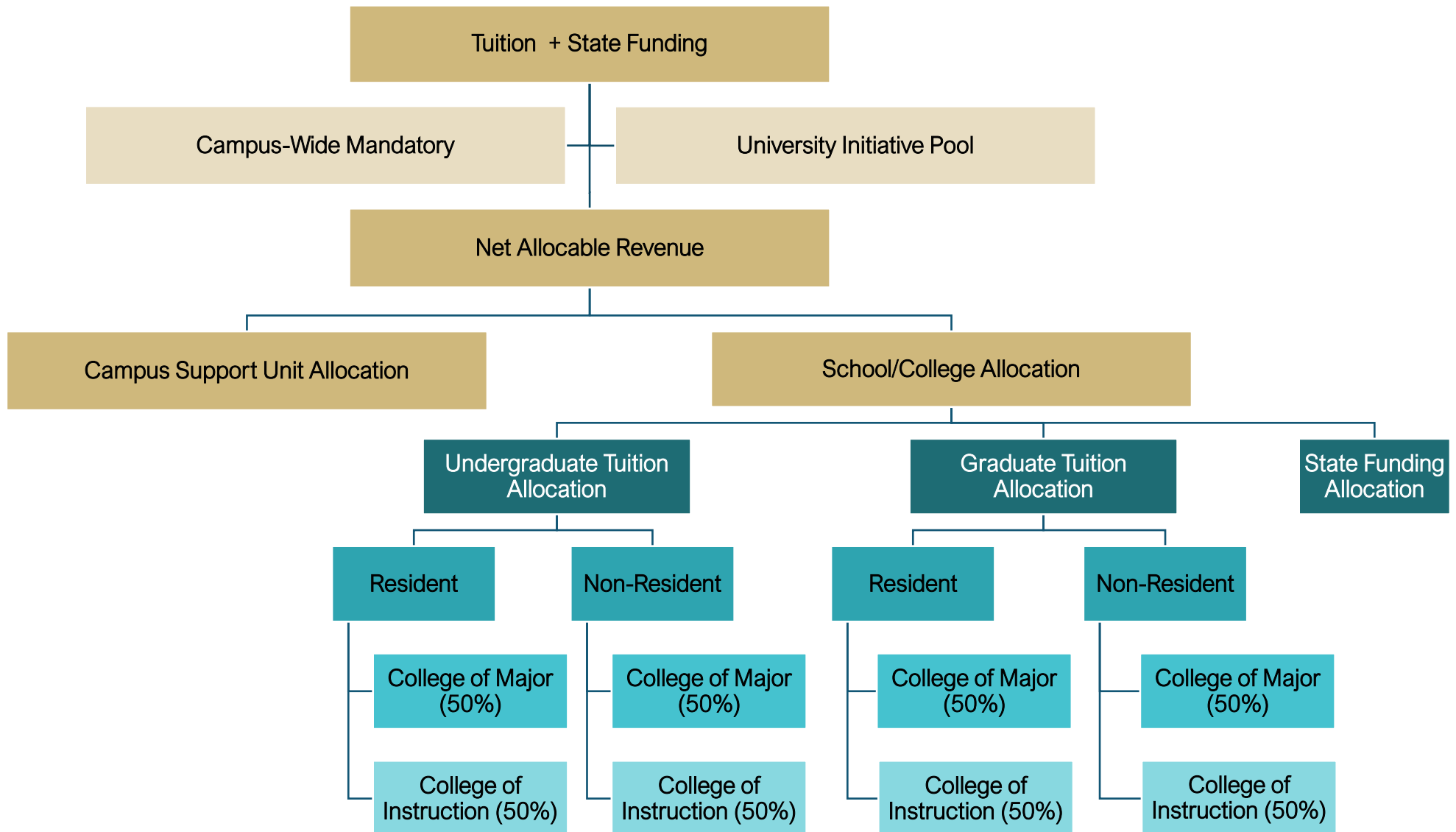


Interactive Budget Model

Click on any box to learn more about that element of the budget model





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Tuition + State Funding

Definition: Total main campus tuition (**undergraduate and graduate, resident and non-resident**) for **all academic terms** plus state appropriations.

Decision: The BARC voted to design the budget model to focus on the main sources of unrestricted funds in the CU Denver budget. **Other sources of revenue**, including Indirect Cost Recovery, student fees, auxiliary (including extended studies and other academic auxiliaries), and restricted funds **are not allocated** in the model.

Context: Tuition and state funding currently account for approximately **55% of CU Denver's total revenue budget** (90% of unrestricted fund revenues). This is allocated to schools, colleges, and campus support units through quantitative methods.



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Campus-Wide Mandatory

Definition: Campus-Wide Mandatory expenses include campus-wide obligations the university incurs to operate such as institutional financial aid, support for the Auraria Higher Education Center (AHEC) and Intercampus Cost Allocation (ICCA, or the CU System Office), debt payments on buildings, insurance, and budget holds for annual merit pools and faculty promotions. Importantly, no expenses for permanent personnel are included in Campus-Wide Mandatory. For more information, see the CU Denver Operating Budget Report [here](#).

Decision: The BARC voted to fund Campus-Wide Mandatory expenses **off-the-top** before allocating revenue to the campus support and the academic units via the revenue allocation metrics. The Campus-Wide Mandatory Expenses will be taken **proportionally** from five buckets of revenue allocated in the model: undergraduate resident tuition, undergraduate non-resident tuition, graduate resident tuition, graduate non-resident tuition, and state funding.

Context: This approach recognizes that Campus-Wide Mandatory costs serve the campus **common good** and must be funded **regardless of the amount of available revenue**. Campus-Wide Mandatory expenses in FY 2025-26 were **\$48,670,713**. This represents 20.4% of the total unrestricted fund budget, and **22.3%** of the tuition and state funding allocated via the model. This amount will vary from year to year, and will be discussed with campus leadership (Cabinet, Deans, and Shared Governance) annually through the Campus Advisory Committee on Budget (CACB).



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University Initiative Pool

Definition: The University Initiative Pool is **one-time funds** that can be awarded to any academic or campus support unit to **seed innovation aligned with long-term strategic goals of the institution**. There is an annual budget process for units to request the funds; requests will be considered by leadership (Cabinet, Deans, and Shared Governance) at the Campus Advisory Committee on Budget (CACB) and ultimately approved or denied by the university Executive Team.

Decision: The BARC voted to fund the University Initiatives Pool **off-the-top** before allocating revenue to the campus support and the academic units via the allocation metrics. The University Initiatives Pool is funded with **1%** from the balance of each of the five buckets of revenue allocated in the model (undergraduate resident tuition, undergraduate non-resident tuition, graduate resident tuition, graduate non-resident tuition, and state funding) after the Campus-Wide Mandatory expenses are covered.

Context: In the parallel budget year of FY 2025-26, the University Initiative Pool is **\$1.7M**. A portion of the pool will be used in the first three years of the implementation of the budget model (FY 2026-27 through FY 2029-30) to phase in new subvention levels.



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Net Allocable Revenue

Definition: The portion of the tuition and state funding **available after** the Campus-Wide Mandatory and University Initiatives Pool are covered, which is then allocated to Campus Support Units and Schools and Colleges.

Decision: The Chancellor approved distribution of the Net Allocable Revenue is **34.5% to Campus Support and 65.5% to Schools/Colleges.**

Context: The split between Campus Support and Schools/Colleges is based on approximate budget distributions between FY 2017-18 and FY 2025-26. This provides **stability and predictability** for how available revenue is shared between Campus Support and Schools/Colleges. This split may be adjusted over time as the model is reviewed for effectiveness.



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Campus Support Unit Allocation

Definition: Campus Support units are the administrative areas of the university **not located in the schools and colleges** that have direct responsibility for planning, organizing, directing, controlling, and evaluating major university functions. Examples include Strategic Enrollment and Student Success, University Communications, and the Auraria Library. View a full list of campus support units [here](#).

Decision: The approved distribution of the Net Allocable Revenue to Campus Support is **34.5%**. The allocation of this funding to individual units is at the discretion of the Chancellor and the campus leaders.

Context: The 34.5% allocation, while in keeping with historical averages, may be adjusted over time as the model is reviewed for effectiveness.



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School/College Allocation

Definition: Schools and colleges are **degree-granting units** within the university; CU Denver has seven of these entities. View a full list of schools and colleges [here](#). Note that the Auraria Library is not defined as a school/college in this budget model.

Decision: The approved distribution of the Net Allocable Revenue to Schools/Colleges is **65.5%**.

Context: The 65.5% allocation, while in keeping with historical averages, may be adjusted over time as the model is reviewed for effectiveness.



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Tuition

Definition: The **remaining tuition revenue** after Net Allocable Revenue is split between Campus Support Units and Schools/Colleges.

Decision: The BARC voted to allocate **four** separate buckets of tuition within the budget model:

- Undergraduate Resident
- Undergraduate Non-resident
- Graduate Resident
- Graduate Non-resident

Context: The BARC recommended these types of tuition revenue to be allocated separately to align with the **differing student compositions** of schools and colleges.



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State Funding

Definition: The **remaining state funding** after Net Allocable Revenue is split between Campus Support Units and Schools/Colleges.

Decision: The BARC voted to allocate state funding separately from tuition using total student credit hours of major for **total resident students only**. The metric will use a weighted three-year average, with the most recent year weighted at 50%, two years prior weighted at 30% and data from three years prior weighted at 20%.

Context: This metric was chosen because state funding is allocated to institutions of higher education based on performance metrics for Colorado resident students only. This metric directs higher portions of the state funding to schools/colleges with greater enrollment of Colorado residents.



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College of Major

Definition: The college of major is the school or college of the major based on the **degree the student is pursuing**. For example, the College of Liberal Arts & Sciences is the college of major for a student majoring in mathematics enrolled in a business analytics course. For students with double majors, the school/college of each major receives full credit for the student's credit hours in the budget model metrics, regardless of whether the majors are in the same or different units.

Decision: The BARC recommended that **50% of tuition revenue** be allocated to the college of major based on student credit hours (SCH). The metric will use a weighted three-year average, with the most recent year weighted at 50%, two years prior weighted at 30% and data from three years prior weighted at 20%.

Context: Allocating a portion of tuition revenue to the college of major recognizes the costs of **college-based activities** such as academic advising or internship support. The split between college of major/college of instruction may be adjusted over time as the model is reviewed for effectiveness.



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College of Instruction

Definition: The college of instruction is the school or college **delivering a course in which the student is enrolled**. For example, the Business School is the college of instruction for a student majoring in mathematics enrolled in a business analytics course.

Decision: The BARC recommended that **50% of tuition revenue** be allocated to the college of instruction based on student credit hours (SCH). The metric will use a weighted three-year average, with the most recent year weighted at 50%, two years prior weighted at 30% and data from three years prior weighted at 20%.

Context: Allocating a portion of tuition revenue to the college of instruction recognizes the costs of **providing instruction**. The split between college of major/college of instruction may be adjusted over time as the model is reviewed for effectiveness.



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Campus Support Units

- Chancellor's Office
- Academic Achievement
- Academic Planning & Institutional Effectiveness
- Access & Campus Engagement
- Advancement
- Auraria Library
- Budget & Fiscal Planning
- Emergency Management
- Enrollment Management
- Facilities Management & Planning
- Faculty Affairs
- Financial Services
- Graduate Education
- Human Resources- Denver
- International Affairs
- Office of Information Technology- Denver
- Provost's Office
- Research Development Office
- Teaching, Innovation & Program Strategy
- Strategic Enrollment and Student Success
- Student Affairs
- University Communications & Events

Schools and Colleges

- Business School
- College of Architecture and Planning
- College of Arts & Media
- College of Engineering, Design, and Computing
- College of Liberal Arts and Sciences
- School of Education & Human Development
- School of Public Affairs