



Operating Budget Summary

Fiscal Year

1996-97

**Colorado
State
University**

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Colorado State University
1996-97 Operating Budget Summary

Total University

Revenues	Cash Funds					Federal Funds	Self Funded Funds	Restricted Funds	Total
	General Funds	Tuition & Fees	Indirect Cost Recovery	Transfers & Other Misc	Total Cash				
Education & General	70,443,875	78,790,065	16,520,000	6,543,000	101,853,065				172,296,940
Professional Veterinary Medicine	7,786,341	9,521,502		5,835,350	15,356,852				23,143,193
Agricultural Experiment Station	9,151,698			240,000	240,000	2,810,559			12,202,257
Cooperative Extension ¹	8,940,267			999,550	999,550	2,789,257			12,729,074
Colorado State Forest Service	3,941,794			2,207,372	2,207,372	2,018,851			8,168,017
Division of Continuing Education ¹							7,326,173		7,326,173
General Operations							12,366,581		12,366,581
Student Organizations							3,207,809		3,207,809
Intercollegiate Athletics							6,682,800		6,682,800
Student Financial Assistance								5,797,406	5,797,406
Student Financial Aid								6,406,402	6,406,402
Sponsored Programs								110,408,224	110,408,224
Auxiliary Enterprises								55,623,118	55,623,118
Total	100,263,975	88,311,567	16,520,000	15,825,272	120,656,839	7,618,667	85,206,481	122,612,032	436,357,994

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Utilities	Capital Outlay	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support									
Education & General	85,223,272	42,082,505	1,176,046	40,440,537	4,440,479	6,775,299	(7,841,198)				172,296,940
Professional Veterinary Medicine	8,999,831	5,403,132		6,953,756	503,961		1,952,613		(670,100)		23,143,193
Agricultural Experiment Station	5,851,485	2,546,741	126,823	1,842,373	240,386	684,635	909,814				12,202,257
Cooperative Extension	8,714,108	1,191,513	250,196	1,315,920	55,521	150,000	701,816				12,379,074
Colorado State Forest Service	2,907,222	1,334,147	112,386	3,358,362	50,414	412,758	381,167		(388,439)		8,168,017
Division of Continuing Education	867,443	618,074	11,239	4,249,612		12,800	1,752,150		(223,160)		7,288,158
General Operations	1,879,623	1,195,400	317,269	6,760,334	27,799	31,017	1,151,172	1,005,267	(1,300)		12,366,581
Student Organizations	520,536	932,484	140,867	1,540,451	45,274	76,866	89,397		(138,066)		3,207,809
Intercollegiate Athletics	2,701,094	453,576	939,650	4,973,032		105,048			(2,760,000)	270,400	6,682,800
Student Financial Assistance		1,367,100		4,430,306							5,797,406
Student Financial Aid				6,406,402							6,406,402
Sponsored Programs	42,698,756	10,674,689	4,141,452	28,834,019		5,866,355	18,192,953				110,408,224
Auxiliary Enterprises											
Operations	3,008,180	20,337,317	217,776	10,448,247	3,486,616	970,414	2,188,397	12,429,929	(4,612,110)		48,474,766
Debt Service										4,154,545	4,154,545
Maintaining Facilities										2,991,224	2,991,224
Facilities Reserve										2,583	2,583
Total	163,371,550	88,136,678	7,433,704	121,553,351	8,850,450	15,085,192	19,478,281	13,435,196	(8,793,175)	7,418,752	435,969,979

¹ Differences between revenue and expenditures represent changes in fund balances.

Summary of Estimated Revenue Total University 1996-97

Revenue Budget

	<u>Total</u>
Education and General	172,296,940
Professional Veterinary Medicine	23,143,193
Agricultural Experiment Station	12,202,257
Cooperative Extension	12,729,074
Colorado State Forest Service (includes self funded activities)	8,168,017
Continuing Education	7,326,173
Student Financial Assistance	5,797,406
General Operations	12,366,581
Auxiliary Enterprises	
Lory Student Center, Parking Management, Student Housing, Food Service, Student Health Service, Student Telecommunications	52,026,587
Career Center	591,684
Counseling Center	1,073,145
Student Recreation Center	1,931,702
Intercollegiate Athletics	6,682,800
Student Organizations	3,207,809
Sponsored Programs	110,408,224
Sponsored Programs - Student Aid	<u>6,406,402</u>
Total Revenue	<u><u>436,357,994</u></u>

Summary of Estimated Expenditures

Total University

1996-97

Expenditure Budget

	Personal Services	All Other Expenditure Categories	Total
Education and General	127,305,777	44,991,163	172,296,940
Professional Veterinary Medicine	14,402,963	8,740,230	23,143,193
Agricultural Experiment Station	8,398,226	3,804,031	12,202,257
Cooperative Extension	9,905,621	2,473,453	12,379,074 ¹
Colorado State Forest Service	4,241,369	3,926,648	8,168,017
Continuing Education	1,485,517	5,802,641	7,288,158
Student Financial Assistance	1,367,100	4,430,306	5,797,406
General Operations	3,075,023	9,291,558	12,366,581
Auxiliary Enterprises			
Lory Student Center, Parking Management, Student Housing, Food Service, Student Health Service, Student Telecommunications	21,450,523	24,365,725	45,816,248
Career Center	395,315	196,369	591,684
Counseling Center	866,804	206,341	1,073,145
Student Recreation Center	632,855	360,834	993,689
Intercollegiate Athletics	3,154,670	3,257,730	6,412,400
Student Organizations	1,453,020	1,754,789	3,207,809
Sponsored Programs	73,973,510	36,434,714	110,408,224
Federal Student Aid	--	6,406,402	6,406,402
Subtotal	<u>272,108,293</u>	<u>156,442,934</u>	428,551,227
Debt Service, Repair and Replacement, Working Capital			
Auxiliary Enterprises			6,210,339
Student Recreation Center			938,013
Intercollegiate Athletics			270,400
Total Expenditure			<u>435,969,979</u>

¹ Anticipating a \$350,000 fund balance at year end.

Education and General 1996-97

(13, 16, 25 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	70,443,875
Cash Funds	
Tuition	78,790,065
Student Course and Technology Fees	2,745,000
Indirect Cost Recoveries from Sponsored Programs	16,520,000
Other Miscellaneous Revenue	1,575,000
Treasury Interest	<u>1,277,000</u>
	100,907,065
Fund Restructuring	<u>946,000</u>
Total Revenue	<u><u>172,296,940</u></u>

Expenditure Budget by NACUBO Classification

	<u>Salary & Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Total</u>	<u>Allocations from CSU Divisions</u>	<u>Net Expenditures</u>
	<u>Professional</u>	<u>Support</u>							
Academic Support	8,337,040	5,985,505	230,612	3,414,660	4,706,766	--	22,674,583	(325,925)	22,348,658
Instruction	69,617,202	8,551,734	367,659	15,015,926	1,411,566	--	94,964,087	--	94,964,087
Institutional Support	4,282,939	13,204,588	201,473	5,609,949	546,967	--	23,845,916	(4,205,557)	19,640,359
Operation & Maintenance									
of Plant	113,763	8,749,858	143,020	5,091,413	--	4,440,479	18,538,533	(3,168,090)	15,370,443
Public Service	18,925	12,945	--	--	--	--	31,870	--	31,870
Research	975,794	967,324	42,957	386,350	110,000	--	2,482,425	--	2,482,425
Scholarships & Fellowships	--	4,000	8,000	8,570,656	--	--	8,582,656	--	8,582,656
Student Services	<u>1,877,609</u>	<u>4,606,551</u>	<u>182,325</u>	<u>2,351,583</u>	--	--	<u>9,018,068</u>	<u>(141,626)</u>	<u>8,876,442</u>
Total Expenditures	<u><u>85,223,272</u></u>	<u><u>42,082,505</u></u>	<u><u>1,176,046</u></u>	<u><u>40,440,537</u></u>	<u><u>6,775,299</u></u>	<u><u>4,440,479</u></u>	<u><u>180,138,138</u></u>	<u><u>(7,841,198)</u></u>	<u><u>172,296,940</u></u>

Professional Veterinary Medicine 1996-97

(14 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund	7,658,091
Transfer of Support from CCHE	128,250
Cash Funds	
Diagnostic Laboratory	920,000
Tuition	9,521,502
Application Fees	8,600
Hospital and Other Revenue	4,700,000
WICHE Renovation and Reserve	156,750
Other Miscellaneous Revenue	<u>50,000</u>
Total Cash Funds	<u>15,356,852</u>
Total Revenue	<u><u>23,143,193</u></u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>								
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expenses</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Overhead Allocations</u>	<u>Interdept Credits</u>	<u>Total</u>
Academic Support	700,574	711,321		551,053			325,925	(40,100)	2,248,773
Instruction	7,713,932	3,668,394		5,353,774				(500,000)	16,236,100
Institutional Support	107,257			184,000			978,777		1,270,034
Operation & Maintenance of Plant		172,603		102,397	503,961		506,285		1,285,246
Public Service									
Diagnostic Laboratory	460,030	850,814		721,568				(130,000)	1,902,412
Research	18,038								18,038
Scholarships & Fellowships				32,364					32,364
Student Services									
CSU Student Services Allocation			—	8,600	—	—	141,626	—	150,226
Total Expenditure	<u>8,999,831</u>	<u>5,403,132</u>	<u>0</u>	<u>6,953,756</u>	<u>503,961</u>	<u>0</u>	<u>1,952,613</u>	<u>(670,100)</u>	<u>23,143,193</u>

Agricultural Experiment Station 1996-97

(15 Fund Group)

Revenue Budget

		<u>Total</u>
General Fund		9,151,698
Federal Funds		
Hatch Act - Regular Fund	1,447,700	
McIntire - Stennis	<u>278,240</u>	
Total Federal Funds		1,725,940
Cash Funds		<u>240,000</u>
Total Appropriation		11,117,638
Hatch Act - Regional Fund	984,619	
Carryforward from 1994 - 95 - Hatch Regional Fund	<u>100,000</u>	
		<u>1,084,619</u>
Total Revenue		<u><u>12,202,257</u></u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>			<u>Operating</u>		<u>Capital</u>	<u>Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Institutional Support							409,416	409,416
Operation and Maintenance of Plant					240,386		500,398	740,784
Research	<u>5,851,485</u>	<u>2,546,741</u>	<u>126,823</u>	<u>1,842,373</u>	<u>0</u>	<u>684,635</u>	<u>0</u>	<u>11,052,057</u>
Total Expenditures	<u><u>5,851,485</u></u>	<u><u>2,546,741</u></u>	<u><u>126,823</u></u>	<u><u>1,842,373</u></u>	<u><u>240,386</u></u>	<u><u>684,635</u></u>	<u><u>909,814</u></u>	<u><u>12,202,257</u></u>

Cooperative Extension 1996-97

(17 Fund Group)

Revenue Budget

General Fund		<u>Total</u> 8,940,267
Federal Funds		
Carryforward	575,000	
Smith - Lever, Sec. 3 (b) and (c)	<u>2,214,257</u>	
Total Federal Funds		2,789,257
Cash Funds		
County Funds	870,421	
Cash for Services	<u>129,129</u>	
Total Cash Funds		<u>999,550</u>
Total Revenue		<u><u>12,729,074</u></u>

Expenditure Budget by NACUBO Classification

	Salaries and Benefits		Operating	Capital	Overhead			
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Institutional Support							469,186	469,186
Operation and Maintenance of Plant					55,521		232,630	288,151
Total Public Service	<u>7,843,687</u>	<u>1,191,513</u>	<u>250,196</u>	<u>1,315,920</u>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>10,751,316</u>
CSU Cooperative Extension Budget	7,843,687	1,191,513	250,196	1,315,920	55,521	150,000	701,816	11,508,653
Extension Agent Salaries - County Funds*	870,421							870,421
Reserve								350,000
Total Expenditures	<u><u>8,714,108</u></u>	<u><u>1,191,513</u></u>	<u><u>250,196</u></u>	<u><u>1,315,920</u></u>	<u><u>55,521</u></u>	<u><u>150,000</u></u>	<u><u>701,816</u></u>	<u><u>12,729,074</u></u>

* County Funds not budgeted at CSU. Not in operating budget detail.

Colorado State Forest Service

1996-97

(19 Fund Group)

Revenue Budget

		<u>Total</u>
General Fund		3,941,794
Federal Funds	208,141	
Self Funded ¹	<u>1,810,710</u>	
		2,018,851
Cash Funds	213,858	
Self Funded ²	<u>1,993,514</u>	
		<u>2,207,372</u>
Total Revenue		<u>8,168,017</u>

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Institutional Support	--	--	--	--	--	--	89,723	89,723
Operation and Maintenance of Plant	--	--	--	--	50,414	--	9,515	59,929
Public Service	2,907,222	1,334,147	112,386	3,358,362	--	412,758	281,929	8,406,804
Interdepartment Credits	-----	-----	-----	-----	-----	-----	-----	(388,439)
Total Expenditures	<u>2,907,222</u>	<u>1,334,147</u>	<u>112,386</u>	<u>3,358,362</u>	<u>50,414</u>	<u>412,758</u>	<u>381,167</u>	<u>8,168,017</u>

¹ Self funded Federal Funds merged with 19 funds effective FY97. In prior years, classified as 59 funds and recorded under Sponsored Programs.

² Self funded Cash Funds merged with 19 funds effective FY97. In prior years, classified as 39 funds and recorded under General Operations.

Continuing Education 1996-97

(12 Fund Group)

Revenue Budget

	<u>Total</u>
Continuing Education	<u>7,326,173</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Instruction	867,443	618,074	11,239	4,249,612	12,800	1,752,150	7,511,318
Interdepartment Credits							(223,160)
Reserve	_____	_____	_____	_____	_____	_____	<u>38,015</u>
Total Expenditure	<u>867,443</u>	<u>618,074</u>	<u>11,239</u>	<u>4,249,612</u>	<u>12,800</u>	<u>1,752,150</u>	<u>7,326,173</u>

Student Financial Assistance

(42 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Assistance	<u>5,797,406</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>		<u>Operating Travel</u>	<u>Capital Expenses</u>	<u>Overhead Outlay</u>	<u>Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Scholarships/Fellowships	<u>0</u>	<u>1,367,100</u>	<u>0</u>	<u>4,430,306</u>	<u>0</u>	<u>0</u>	<u>5,797,406</u>

General Operations 1996-97

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	11,793,000
Carryforward	<u>573,581</u>
Total Revenue	<u><u>12,366,581</u></u>

Expenditure Budget

	Salaries and Benefits		Cost		Operating	Capital		Overhead	
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Allocation</u>	<u>Total</u>
General Operations - Regular	1,879,623	1,195,400	1,005,267	317,269	6,760,334	31,017	27,799	1,151,172	12,367,881
Interdepartment Credit									(1,300)
Total Expenditures	<u>1,879,623</u>	<u>1,195,400</u>	<u>1,005,267</u>	<u>317,269</u>	<u>6,760,334</u>	<u>31,017</u>	<u>27,799</u>	<u>1,151,172</u>	<u>12,366,581</u>

Student Organizations 1996-97

(23 Fund Group)

Revenue Budget

	<u>Total</u>
Student Organizations	<u>3,207,809</u>

Expenditure Budget

	<u>Personal Services</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
Student Organizations	<u>1,453,020</u>	<u>140,867</u>	<u>1,540,451</u>	<u>45,274</u>	<u>76,866</u>	<u>89,397</u>	<u>3,345,875</u>
Interdepartment Credits							<u>(138,066)</u>
							<u>3,207,809</u>

Auxiliary Enterprises

(62 Fund Group)

(Career Center and Counseling Center)

1996-97

Revenue Budget

		<u>Total</u>
Career Center		<u>591,684</u>
Counseling Center	1,028,848	
Transfer from Reserve	<u>44,297</u>	<u>1,073,145</u>

Expenditure Budget

	Personal Services	Travel	Operating Expense	Utilities	Capital Outlay	Overhead Allocation	Total
Career Center	<u>395,315</u>	<u>20,000</u>	<u>141,369</u>	<u>10,000</u>	<u>5,000</u>	<u>20,000</u>	<u>591,684</u>
Counseling Center	<u>866,804</u>	<u>15,670</u>	<u>133,807</u>	<u>0</u>	<u>10,000</u>	<u>46,864</u>	<u>1,073,145</u>

Auxiliary Enterprises

(62 Fund Group)

(Student Recreation Center)

1996-97

Revenue Budget

	<u>Total</u>
Student Recreation Center	<u>1,931,702</u>

Expenditure Budget

	<u>Personal Services</u>	<u>Operating Expense</u>	<u>Travel</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
Student Recreation Center Operations	632,855	189,671	0	146,630	9,000	23,463	1,001,619
Interdepartment Credits			—				(7,930)
	<u>632,855</u>	<u>189,671</u>	<u>0</u>	<u>146,630</u>	<u>9,000</u>	<u>23,463</u>	<u>993,689</u>
Operating Expenditure Budget	993,689 ¹						
Amount Required for Debt Service ¹	712,695						
Amount Required for Maintaining Facilities ¹	<u>225,318</u>						
Total Expenditures	<u>1,931,702</u>						

Intercollegiate Athletics 1996-97

(26 Fund Group)

Revenue Budget

	<u>Total</u>
Intercollegiate Athletics	<u>6,682,800</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>			
Athletics Programs	2,701,094	453,576	939,650	4,973,032	105,048	9,172,400
Interdepartmental Credit						(2,760,000)
Debt Service						<u>270,400</u>
Total Expenditures	<u>2,701,094</u>	<u>453,576</u>	<u>939,650</u>	<u>4,973,032</u>	<u>105,048</u>	<u>6,682,800</u>

Auxiliary Enterprises

(62 Fund Group)

(Lory Student Center, Parking Management, Student Housing & Food Service, Student Health Services, Student Telecommunications)

1996-97

Revenue Budget

	<u>Total</u>
Lory Student Center	17,565,530
Parking Management	1,846,391
Bicycle Education & Enforcement Program	54,000
Student Housing & Food Service	25,662,127
Student Health Service	5,362,435
Student Telecommunications	<u>1,536,104</u>
Total Revenue	<u><u>52,026,587</u></u>

Expenditure Budget

	<u>Cost of Sales</u>	<u>Personal Services</u>	<u>Operating Expense</u>	<u>Travel</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Interdepart Credit</u>	<u>Total</u>
Lory Student Center	8,512,726	5,994,436	4,318,513	88,600	392,989	0	345,563	(3,246,180)	16,406,647
Student Housing & Food Service	3,516,428	10,499,051	3,775,869	70,207	2,873,000	14,100	1,199,622	(1,303,000)	20,645,277
Student Health Service	400,000	4,064,034	719,277	18,000	47,890	0	136,211	(55,000)	5,330,412
Bicycle Education & Enforcement Program	0	26,350	6,150	0	0	21,500	0		54,000
Parking Management	775	704,199	310,906	2,000	16,107	434,592	377,812		1,846,391
Student Telecommunications	0	<u>162,453</u>	<u>852,685</u>	<u>3,299</u>	<u>0</u>	<u>476,222</u>	<u>38,862</u>	<u>0</u>	<u>1,533,521</u>
Subtotal	<u>12,429,929</u>	<u>21,450,523</u>	<u>9,983,400</u>	<u>182,106</u>	<u>3,329,986</u>	<u>946,414</u>	<u>2,098,070</u>	<u>(4,604,180)</u>	<u>45,816,248</u>

Amount Required for Debt Service ¹	3,441,850
Amount Required for Maintaining Facilities ¹	2,765,906
Reserves	<u>2,583</u>
Total Expenditures	<u><u>52,026,587</u></u>

¹ Expenditures required by Colorado State Board of Agriculture, Colorado State University Auxiliary Facilities, Refunding and Improvement Revenue Bond Series 1986, but not defined as operating expenses.

Sponsored Programs 1996-97

(49, 53 Fund Groups)

Estimated Revenue

	<u>Total</u>
Research Funds ¹	110,408,224
Student Financial Aid	<u>6,406,402</u>
Total Revenue	<u><u>116,814,626</u></u>

Expenditure Budget

	<u>Total</u>
Research Funds ¹	110,408,224
Student Financial Aid (Information Not Included in Operating Budget Detail)	<u>6,406,402</u>
Total Expenditures	<u><u>116,814,626</u></u>

¹ Effective FY 96-97, the Colorado State Forest Service self-funded federal funds (59 funds) were merged with 19 funds. Reference page 7, Colorado State Forest Service. The majority of the 27 fund federal activity was merged with 17 funds. Reference page 6, Cooperative Extension.