



# **Operating Budget Summary**

**Fiscal Year**

**1997-98**

**Colorado  
State  
University**

**Colorado State University**  
**1997-98 Operating Budget Summary**

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**Colorado State University**  
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**Total University**

Revenues	Fund Group	General Funds	Cash Funds				Federal Funds	Self-Funded Funds	Restricted Funds	Total
			Tuition & Fees	Indirect Cost Recovery	Transfers & Other Misc.	Total Cash				
Education & General	13,16,25	74,477,266	81,811,000	17,998,000	4,048,000	103,857,000	0	0	0	178,334,266
Prof Veterinary Medicine	14	8,345,241	9,317,157	0	6,878,600	16,195,757	305,000	0	0	24,845,998
Ag Experiment Station	15	9,441,144	0	0	394,000	394,000	2,748,014	0	0	12,583,158
Cooperative Extension	17	9,243,056	0	0	1,984,133	1,984,133	4,955,620	0	0	16,182,809
Colorado State Forest Service	19,29	4,074,991	0	0	1,527,358	1,527,358	2,156,750	0	0	7,759,099
Continuing Education	12	0	0	0	0	0	0	8,480,338	0	8,480,338
General Operations	22	0	0	0	0	0	0	10,683,059	0	10,683,059
Student Organizations	23	0	0	0	0	0	0	3,308,259	0	3,308,259
Intercollegiate Athletics	26	0	0	0	0	0	0	6,217,093	0	6,217,093
Auxiliary Enterprises	62	0	0	0	0	0	0	62,192,989	0	62,192,989
Student Financial Assistance	42	0	0	0	0	0	0	0	6,729,420	6,729,420
Student Financial Aid	49	0	0	0	0	0	0	0	6,996,180	6,996,180
Sponsored Programs	53	0	0	0	0	0	0	0	102,554,846	102,554,846
<b>Total</b>		<u>105,581,698</u>	<u>91,128,157</u>	<u>17,998,000</u>	<u>14,832,091</u>	<u>123,958,248</u>	<u>10,165,384</u>	<u>90,881,738</u>	<u>116,280,446</u>	<u>446,867,514</u>

Expenditures	Fund Group	Salaries and Benefits		Travel	Expenses	Operating Utilities	Outlay	Capital Allocations	Overhead Sales	Cost of Credits	Interdept Total
		Professional	Support								
Education & General	13,16,25	87,337,195	42,683,322	935,675	43,018,914	4,555,243	8,091,555	(8,255,124)	0	(32,514)	178,334,266
Prof Veterinary Medicine	14	9,713,341	6,884,789	38,523	6,375,412	535,467	17,500	1,971,066	0	(690,100)	24,845,998
Ag Experiment Station	15	6,025,643	2,180,230	116,345	2,679,928	258,143	381,212	941,657	0	0	12,583,158
Cooperative Extension	17	10,248,943	1,372,385	243,998	3,366,172	61,644	155,000	734,667	0	0	16,182,809
Colorado State Forest Service	19,29	2,788,021	1,107,754	136,850	3,388,239	47,200	238,200	216,561	0	(163,726)	7,759,099
Continuing Education	12	773,811	648,851	17,060	4,937,237	0	10,100	2,363,200	0	(269,921)	8,480,338
General Operations	22	1,376,229	867,542	144,678	5,230,308	304,878	62,915	890,602	2,021,700	(215,793)	10,683,059
Student Organizations	23	513,991	968,932	114,466	1,831,425	74,858	84,453	67,286	0	(347,152)	3,308,259
Intercollegiate Athletics	26	2,950,360	432,176	841,250	4,736,021	0	90,789	0	0	(3,103,903)	5,946,693
Student Financial Assistance	42	0	0	0	6,729,420	0	0	0	0	0	6,729,420
Auxiliary Enterprises	62	3,206,518	21,485,852	227,999	13,576,490	3,559,258	1,024,881	2,228,017	11,324,807	(1,226,030)	55,407,792
Student Financial Aid	49	0	0	0	6,996,180	0	0	0	0	0	6,996,180
Sponsored Programs *	53	51,585,172	12,896,293	1,058,668	29,211,972	0	7,802,741	0	0	0	102,554,846
		<u>176,519,224</u>	<u>91,528,126</u>	<u>3,875,512</u>	<u>132,077,718</u>	<u>9,396,691</u>	<u>17,959,346</u>	<u>1,157,932</u>	<u>13,346,507</u>	<u>(6,049,139)</u>	<u>439,811,917</u>

Debt Service											
Auxiliary Enterprises											4,121,408
Intercollegiate Athletics											270,400
Facilities Reserve											2,663,789
<b>Total</b>											<u>446,867,514</u>

\* Fiscal Projections do not provide distinction between professional and support staff salaries.  
 Note: Debt Service, Repair and Replacement and Working Capital details are included in the Auxiliary Enterprises and Intercollegiate Athletics pages.

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Education and General**

(13, 16, 25 Fund Groups)

**Revenue Budget**

	<u>Total</u>
General Fund	74,477,266
Cash Funds	
Tuition	78,741,000
Course and Technology Fees	3,070,000
Indirect Cost Recoveries from Sponsored Programs	17,998,000
Other Miscellaneous Revenue	2,521,000
Treasury Interest	<u>1,527,000</u>
	<u>103,857,000</u>
Total Revenue	<u><u>178,334,266</u></u>

**Expenditure Budget by NACUBO Classification**

	Salary & Benefits			Operating	Capital			Interdept	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Total</u>	<u>Overhead</u>	<u>Net</u>
								<u>Allocations</u>	<u>Expenditures</u>
Instruction	71,002,137	9,212,567	359,505	15,479,653	2,951,591	0	99,005,453	(551,700)	98,453,753
Research	1,095,641	1,117,133	58,500	267,709	20,000	0	2,558,983	0	2,558,983
Public Service	56,658	8,477	100	100	0	0	65,335	0	65,335
Academic Support	8,521,317	6,499,523	155,666	3,787,175	4,657,532	0	23,621,213	(561,432)	23,059,781
Student Services	2,049,908	4,862,010	195,214	2,592,183	60,000	0	9,759,315	(460,750)	9,298,565
Institutional Support	4,493,834	13,686,764	161,400	5,807,516	402,432	0	24,551,946	(4,065,090)	20,486,856
Operation & Maintenance of Plant	117,700	7,296,848	5,290	6,966,157	0	4,555,243	18,941,238	(2,648,666)	16,292,572
Scholarships & Fellowships	0	0	0	8,118,421	0	0	8,118,421	0	8,118,421
Total Expenditures	<u>87,337,195</u>	<u>42,683,322</u>	<u>935,675</u>	<u>43,018,914</u>	<u>8,091,555</u>	<u>4,555,243</u>	<u>186,621,904</u>	<u>(8,287,638)</u>	<u>178,334,266</u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Professional Veterinary Medicine**

(14 Fund Group)

**Revenue Budget**

		<u>Total</u>
General Fund		8,345,241
CCHE Transfer		128,250
Cash Funds		
Tuition	9,317,157	
WICHE Renovation and Reserve	156,750	
Hospital	5,500,000	
Diagnostic Laboratory	1,030,000	
Application Fees	8,600	
Other Miscellaneous Revenue	<u>55,000</u>	
Total Cash Funds		16,067,507
Restricted Funds		
Federal Appopriations-Animal Health and Disease	220,000	
Gaming Commission-SB 91-99	85,000	
Total Restricted Funds		<u>305,000</u>
Total Revenue		<u>24,845,998</u>

**Expenditure Budget by NACUBO Classification**

	Salaries and Benefits			Operating		Capital	Interdept	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Credits &amp; Overhead Allocations</u>	<u>Total</u>
Instruction	8,276,850	4,872,515	0	4,887,380	0	0	(450,000)	17,586,745
Academic Support	631,983	669,134	0	288,540	0	0	297,242	1,886,899
Student Services								
CSU Student Services Allocation	0	8,600	0	0	0	0	146,583	155,183
Institutional Support	87,216	0	20,000	130,000	0	0	963,136	1,200,352
Operation & Maintenance of Plant	0	147,228	0	63,000	535,467	0	524,005	1,269,700
Public Service								
Diagnostic Laboratory	653,530	1,170,277	18,523	633,176	0	17,500	(200,000)	2,293,006
Scholarships & Fellowships	0	0	0	54,036	0	0	0	54,036
Research	<u>63,762</u>	<u>17,035</u>	<u>0</u>	<u>319,280</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,077</u>
Total Expenditure	<u>9,713,341</u>	<u>6,884,789</u>	<u>38,523</u>	<u>6,375,412</u>	<u>535,467</u>	<u>17,500</u>	<u>1,280,966</u>	<u>24,845,998</u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Agricultural Experiment Station**

(15 Fund Group)

**Revenue Budget**

	<u>Total</u>
General Fund	9,441,144
Cash Funds	394,000
Federal Funds	<u>2,748,014</u>
Total Revenue	<u><u>12,583,158</u></u>

**Expenditure Budget by NACUBO Classification**

	Salaries and Benefits		<u>Travel</u>	Operating <u>Expenses</u>	<u>Utilities</u>	Capital <u>Outlay</u>	Overhead <u>Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Research	6,025,643	2,180,230	116,345	2,679,928	10,000	381,212	0	11,393,358
Institutional Support	0	0	0	0	0	0	423,746	423,746
Operation and Maintenance of Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>248,143</u>	<u>0</u>	<u>517,911</u>	<u>766,054</u>
Total Expenditures	<u><u>6,025,643</u></u>	<u><u>2,180,230</u></u>	<u><u>116,345</u></u>	<u><u>2,679,928</u></u>	<u><u>258,143</u></u>	<u><u>381,212</u></u>	<u><u>941,657</u></u>	<u><u>12,583,158</u></u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Cooperative Extension**

(17 Fund Group)

**Revenue Budget**

Beginning Fund Balance		<u>Total</u> 350,000
General Fund		9,243,056
Cash Funds		
County Funds	900,720	
Cash for Services	<u>733,413</u>	
Total Cash Funds		1,634,133
Federal Funds		
Federal Grants	2,630,223	
Smith Lever Appropriation	<u>2,325,397</u>	
Total Federal Funds		4,955,620
Total Revenue		<u><u>16,182,809</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>
Public Service	9,331,792	1,371,527	243,998	3,301,033	0	155,000	25,000	14,428,350
Institutional Support	0	0	0	0	0	0	485,608	485,608
Operation and Maintenance of Plant	0	0	0	0	61,644	0	224,059	285,703
Research	<u>16,431</u>	<u>858</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,289</u>
CSU Cooperative Extension Budget	9,348,223	1,372,385	243,998	3,301,033	61,644	155,000	734,667	15,216,950
Extension Agent Salaries - County Funds *	<u>900,720</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>900,720</u>
Total Expenditures	<u><u>10,248,943</u></u>	<u><u>1,372,385</u></u>	<u><u>243,998</u></u>	<u><u>3,301,033</u></u>	<u><u>61,644</u></u>	<u><u>155,000</u></u>	<u><u>734,667</u></u>	<u><u>16,117,670</u></u>
Ending Fund Balance								<u><u>65,139</u></u>

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

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Colorado State Forest Service**

(19 & 29 Fund Groups)

**Revenue Budget**

	<u>Total</u>
General Fund	4,074,991
Cash Funds	
Service Fees <sup>1</sup>	522,358
Seedling Enterprises <sup>2</sup>	<u>1,005,000</u>
	1,527,358
Federal Funds	
Service Fees <sup>1</sup>	<u>2,156,750</u>
Total Revenue	<u><u>7,759,099</u></u>

**Expenditure Budget by NACUBO Classifications**

	Salaries and Benefits						Interdept Credits & Overhead Allocation	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expenses</u>	<u>Utilities</u>	<u>Capital Outlay</u>		<u>Total</u>
Public Service	2,788,021	1,107,754	136,850	3,388,239	0	238,200	113,850	7,772,914
Institutional Support	0	0	0	0	0	0	92,863	92,863
Operation and Maintenance of Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,200</u>	<u>0</u>	<u>(153,878)</u>	<u>(106,678)</u>
Total Expenditures	<u><u>2,788,021</u></u>	<u><u>1,107,754</u></u>	<u><u>136,850</u></u>	<u><u>3,388,239</u></u>	<u><u>47,200</u></u>	<u><u>238,200</u></u>	<u><u>52,835</u></u>	<u><u>7,759,099</u></u>

<sup>1</sup> Service fees consolidated in budget as a result of fund reorganization. The federal component of this represents ongoing service for which federal programs are charged.

<sup>2</sup> This activity became an enterprise effective July 1, 1997.



**Colorado State University**  
**1997-98 Operating Budget Summary**

**Continuing Education**

(12 Fund Group)

**Revenue Budget**

	<u>Total</u>
Continuing Education	<u>8,480,338</u>

**Expenditure Budget by NACUBO Classification**

	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Interdept Credits & Overhead Allocation	Total
	Professional	Support					
Instruction	773,811	648,851	17,060	4,909,036	10,100	2,093,279	8,452,137
Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,201</u>	<u>0</u>	<u>0</u>	<u>28,201</u>
	<u>773,811</u>	<u>648,851</u>	<u>17,060</u>	<u>4,937,237</u>	<u>10,100</u>	<u>2,093,279</u>	<u>8,480,338</u>

**Student Financial Assistance**

(42 Fund Group)

**Revenue Budget**

	<u>Total</u>
Student Financial Assistance	<u>6,729,420</u>

**Expenditure Budget by NACUBO Classification**

	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Overhead Allocation	Total
	Professional	Support					
Scholarships/Fellowships	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,729,420</u>	<u>0</u>	<u>0</u>	<u>6,729,420</u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**General Operations**

(22 Fund Group)

**Revenue Budget**

	<u>Total</u>
General Operations	10,202,000
Fund Balance Carryforward	<u>481,059</u>
Total Funds Available	<u>10,683,059</u>

**Expenditure Budget**

	Salaries and Benefits		Cost		Operating	Capital		Interdept	
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Credits &amp; Overhead Allocation</u>	<u>Total</u>
General Operations - Regular	<u>1,376,229</u>	<u>867,542</u>	<u>2,021,700</u>	<u>144,678</u>	<u>5,230,308</u>	<u>62,915</u>	<u>304,878</u>	<u>674,809</u>	<u>10,683,059</u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Auxiliary Enterprises**

(62 Fund Group)

**Revenue Budget**

	<u>Total</u>
Bicycle Education & Enforcement Program	73,900
Career Center	617,900
Counseling Center	1,123,319
Lory Student Center	16,598,166
Parking Management	1,947,509
Student Housing, Food Service, Conference Services	33,016,000
Student Health Service	5,455,250
Student Recreation Center	1,905,243
Student Telecommunications	<u>1,455,702</u>
Total Revenue	<u>62,192,989</u>

**Expenditure Budget**

	Personal <u>Services</u>	Cost of <u>Sales</u>	Operating <u>Expense</u>	<u>Travel</u>	<u>Utilities</u>	Capital <u>Outlay</u>	Interdept Credits & <u>Overhead</u> <u>Allocation</u>	<u>Total</u>
Bicycle Education & Enforcement Program	27,750	0	26,150	0	0	20,000	0	73,900
Career Center	416,483	0	150,000	16,917	10,000	5,000	19,500	617,900
Counseling Center	872,084	0	175,009	15,000	0	10,000	51,226	1,123,319
Lory Student Center	5,157,685	7,296,229	2,110,383	97,662	411,881	0	311,470	15,385,310
Student Housing, Food Service, Conference Svcs	12,511,019	3,627,678	9,151,857	78,790	2,916,200	14,100	1,298,356	29,598,000
Student Health Services	4,119,799	400,000	678,768	13,500	49,300	0	141,523	5,402,890
Parking Management	716,650	900	365,527	2,800	19,707	500,000	341,925	1,947,509
Student Recreation Center	657,655	0	194,312	0	152,170	0	10,125	1,014,262
Student Telecommunications	<u>213,245</u>	<u>0</u>	<u>724,484</u>	<u>3,330</u>	<u>0</u>	<u>475,781</u>	<u>(1,172,138)</u>	<u>244,702</u>
Subtotal	<u>24,692,370</u>	<u>11,324,807</u>	<u>13,576,490</u>	<u>227,999</u>	<u>3,559,258</u>	<u>1,024,881</u>	<u>1,001,987</u>	<u>55,407,792</u>
Lory Student Center								
Debt Service 1								900,000
Facilities Reserve 1								312,856
Student Housing & Food Service, Conference Svcs								
Debt Service 1								2,486,060
Facilities Reserve 1								2,112,940
Student Health Services								
Debt Service 1								22,563
Facilities Reserve 1								59,797
Student Recreation Center								
Debt Service 1								712,785
Facilities Reserve 1								<u>178,196</u>
Total Expenditures								<u>62,192,989</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.

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Intercollegiate Athletics**

(26 Fund Group)

**Revenue Budget**

	<u>Total</u>
Intercollegiate Athletics	<u>6,217,093</u>

**Expenditure Budget**

	<u>Salaries and Benefits</u>	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating</u>	<u>Capital</u>	<u>Interdept</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Credit</u>	<u>Total</u>	
Athletics Programs	<u>2,950,360</u>	<u>432,176</u>	<u>841,250</u>	<u>4,736,021</u>	<u>90,789</u>	<u>(3,103,903)</u>		5,946,693
Debt Service <sup>1</sup>								<u>270,400</u>
Total Expenditures								<u>6,217,093</u>

<sup>1</sup> 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.

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Student Organizations**

(23 Fund Group)

**Revenue Budget**

	<u>Total</u>
Student Organizations	<u>3,308,259</u>

**Expenditure Budget**

	<u>Personal Services</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Interdept Credits &amp; Overhead Allocation</u>	<u>Total</u>
Student Organizations	<u>1,482,923</u>	<u>114,466</u>	<u>1,831,425</u>	<u>74,858</u>	<u>84,453</u>	<u>(279,866)</u>	<u>3,308,259</u>

**Colorado State University**  
**1997-98 Operating Budget Summary**

**Sponsored Programs**

(53 Fund Group)

**Estimated Revenue (Fiscal Year Projection)**

	<u>Total</u>
Research Funds (53 Funds)	<u>102,554,846</u>

**Estimated Expenditure Budget (Fiscal Year Projection)**

	<u>Total</u>
Research Funds (53 Funds)	<u>102,554,846</u>

**Student Financial Aid**

(49 Fund Group)

**Estimated Revenue (Fiscal Year Projection)**

	<u>Total</u>
Student Financial Aid (49 Funds)	<u>6,996,180</u>

**Estimated Expenditure Budget (Fiscal Year Projection)**

	<u>Total</u>
Student Financial Aid (49 Funds)	<u>6,996,180</u>