



Operating Budget Summary

Fiscal Year

1998-99

**Colorado
State
University**

Colorado State University
1998-99 Operating Budget Summary

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Colorado State University

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Total University

Revenues	Cash Funds								Total
	General Funds	Tuition & Fees	Indirect Cost Recovery	Transfers & Other Miscellaneous	Total Cash	Federal Funds	Self-Funded Funds	Restricted Funds	
Education & General	77,379,527	83,844,000	18,498,000	5,121,001	107,463,001	-	-	-	184,842,528
Professional Veterinary Medicine	8,821,317	9,040,527	-	7,439,165	16,479,692	324,515	-	-	25,625,524
Agricultural Experiment Station	9,964,287	-	-	480,000	480,000	2,590,851	-	-	13,035,138
Coooperative Extension	9,907,180	-	-	1,874,133	1,874,133	4,955,620	-	-	16,736,933
Colorado State Forest Service	4,181,136	-	-	656,104	656,104	2,347,376	-	-	7,184,616
Seedling Tree Nursery	-	-	-	-	-	-	1,032,799	-	1,032,799
Educational Outreach	-	-	-	-	-	-	9,286,751	-	9,286,751
General Operations	-	-	-	-	-	-	11,919,600	-	11,919,600
Student Organizations	-	-	-	-	-	-	3,098,193	-	3,098,193
Intercollegiate Athletics	-	-	-	-	-	-	10,164,337	-	10,164,337
Student Financial Assistance	-	-	-	-	-	-	-	7,246,001	7,246,001
Student Financial Aid	-	-	-	-	-	-	-	7,805,000	7,805,000
Sponsored Programs	-	-	-	-	-	-	-	106,544,627	106,544,627
Auxiliary Enterprises	-	-	-	-	-	-	60,969,338	-	60,969,338
Total	110,253,447	92,884,527	18,498,000	15,570,403	126,952,930	10,218,362	96,471,018	121,595,628	465,491,385

Expenditures	Operating Expenses					Capital Outlay	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Salaries and Benefits Professional	Salaries and Benefits Support	Travel	Operating Expenses	Utilities						
Education & General	90,691,285	41,050,915	974,513	48,800,142	4,743,466	7,416,831	(8,834,624)	-	-	-	184,842,528
Professional Veterinary Medicine	9,356,823	7,100,423	-	7,529,036	606,731	-	2,036,111	-	(1,003,600)	-	25,625,524
Agricultural Experiment Station	6,339,579	2,433,087	145,050	2,337,726	264,434	542,530	972,732	-	-	-	13,035,138
Coooperative Extension	9,949,456	2,235,272	251,826	3,340,649	61,644	150,000	748,086	-	-	-	16,736,933
Colorado State Forest Service	3,147,137	890,369	182,348	2,661,707	47,200	252,362	223,708	-	(220,215)	-	7,184,616
Seedling Tree Nursery ¹	52,038	224,058	7,100	618,084	-	50,000	81,519	-	-	-	1,032,799
Educational Outreach	859,701	939,468	43,714	5,547,375	-	12,786	2,183,005	-	(299,298)	-	9,286,751
General Operations ¹	1,628,560	888,836	124,302	5,993,055	327,900	41,372	1,038,120	1,888,200	(10,745)	-	11,919,600
Student Organizations	423,348	736,356	171,681	1,888,596	37,825	40,800	96,275	-	(296,688)	-	3,098,193
Intercollegiate Athletics	2,969,713	570,224	1,078,206	5,374,764	-	171,430	-	-	-	-	10,164,337
Student Financial Assistance	-	1,539,296	-	5,706,705	-	-	-	-	-	-	7,246,001
Student Financial Aid	-	-	-	7,805,000	-	-	-	-	-	-	7,805,000
Sponsored Programs ²	40,409,386	10,102,346	9,862,452	21,007,182	-	4,563,122	20,600,139	-	-	-	106,544,627
Auxiliary Enterprises ³											
Operations	3,160,765	22,751,631	256,925	15,393,361	3,399,964	637,585	2,573,195	10,890,104	(4,592,576)	-	54,470,954
Debt Service	-	-	-	-	-	-	-	-	-	4,590,420	4,590,420
Facilities Reserve	-	-	-	-	-	-	-	-	-	1,907,964	1,907,964
Total	168,987,791	91,462,281	13,098,117	134,003,382	9,489,164	13,878,818	21,718,266	12,778,304	(6,423,122)	6,498,384	465,491,385

¹ Ending Fund Balance included in operating expense category for the FY98-99 Operating Budget Summary Totals.

² Fiscal Projections do not provide distinction between professional and support staff salaries.

³ Debt Service, Repair and Replacement and Working Capital details are included in the Auxiliary Enterprises.

Colorado State University
1998-99 Operating Budget Summary

Education and General

(13, 16, 25 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	77,936,876
Cash Funds	
Tuition	80,641,000
Course and Technology Fees	3,203,000
Indirect Cost Recoveries from Sponsored Programs	18,498,000
Other Miscellaneous Revenue	3,121,000
Treasury Interest	2,000,000
General Fund Transfer ¹	<u>(557,348)</u>
	<u>106,905,652</u>
Total Revenue	<u>184,842,528</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>			<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Total</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Net Expenditure</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>						
Instruction	73,707,065	8,561,608	377,617	16,957,783	2,015,343	0	101,619,416	(551,700)	101,067,716
Research	975,978	1,216,963	51,500	395,139	10,000	0	2,649,580	0	2,649,580
Public Service	72,312	23,241	100	100	0	0	95,753	0	95,753
Academic Support	8,802,802	7,095,018	174,181	4,047,610	4,876,383	0	24,995,994	(588,066)	24,407,928
Student Services	1,945,497	5,128,228	179,065	2,997,568	135,000	0	10,385,358	(481,398)	9,903,960
Institutional Support	5,066,952	13,561,194	183,950	5,634,622	380,105	0	24,826,823	(4,328,378)	20,498,445
Operation & Maintenance of Plant	120,679	5,464,663	8,100	10,209,368	0	4,743,466	20,546,276	(2,885,082)	17,661,194
Scholarships & Fellowships	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,557,952</u>	<u>0</u>	<u>0</u>	<u>8,557,952</u>	<u>0</u>	<u>8,557,952</u>
Total Expenditures	<u>90,691,285</u>	<u>41,050,915</u>	<u>974,513</u>	<u>48,800,142</u>	<u>7,416,831</u>	<u>4,743,466</u>	<u>193,677,152</u>	<u>(8,834,624)</u>	<u>184,842,528</u>

¹ Moved General Fund salary support for Agricultural Experiment Station and Cooperative Extension faculty to the Agency budgets.

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Professional Veterinary Medicine

(14 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund	8,821,317
CCHE Transfer	151,050
Cash Funds	
Tuition	9,040,527
WICHE Renovation and Reserve	133,950
Hospital & Diagnostic Lab	<u>7,004,165</u>
Total Cash Funds	16,178,642
Restricted Funds	
Federal Appropriations - Animal Health and Disease	218,515
Gaming Commission - SB 91-99	<u>106,000</u>
Total Restricted Funds	<u>324,515</u>
Total Revenue	<u>25,475,524</u>
Bridge Funding for enrollment ¹	<u>150,000</u>
	<u>25,625,524</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Instruction	7,868,652	5,021,749	0	5,513,219	0	0	(500,000)	17,903,620
Academic Support	649,730	602,489	0	451,909	0	0	308,364	2,012,492
Student Services	0	11,054	0	0	0	0	151,420	162,474
Institutional Support	73,396	0	0	198,000	0	0	994,930	1,266,326
Operation & Maintenance of Plant	0	165,540	0	80,000	0	606,731	541,297	1,393,568
Public Service	659,020	1,149,591	0	873,093	0	0	(463,500)	2,218,204
Scholarships & Fellowships	0	0	0	88,300	0	0	0	88,300
Research	<u>106,025</u>	<u>0</u>	<u>0</u>	<u>324,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>430,540</u>
Total Expenditures	<u>9,356,823</u>	<u>6,950,423</u>	<u>0</u>	<u>7,529,036</u>	<u>0</u>	<u>606,731</u>	<u>1,032,511</u>	<u>25,475,524</u>
Bridge Funding for enrollment ¹								<u>150,000</u>
								<u>25,625,524</u>

¹Due to some enrollment issues, the University is assisting with one-time bridge funding.

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Agricultural Experiment Station

(15 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund ¹	9,964,287
Cash Funds	480,000
Federal Funds	<u>2,590,851</u>
Total Revenue	<u>13,035,138</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Research	6,339,579	2,433,087	145,050	2,337,726	542,530	10,000	0	11,807,972
Institutional Support	0	0	0	0	0	0	437,730	437,730
Operation and Maintenance of Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,434</u>	<u>535,002</u>	<u>789,436</u>
Total Expenditures	<u>6,339,579</u>	<u>2,433,087</u>	<u>145,050</u>	<u>2,337,726</u>	<u>542,530</u>	<u>264,434</u>	<u>972,732</u>	<u>13,035,138</u>

¹ The General Fund increase includes \$227,168 in faculty salary support transferred from General Instruction.

Colorado State University
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Cooperative Extension

(17 Fund Group)

Revenue Budget

	<u>Total</u>
Beginning Fund Balance	250,000
General Fund ¹	9,907,180
Cash Funds	
County Funds	930,083
Cash for Services	<u>694,050</u>
Total Cash Funds	1,624,133
Federal Funds	
Federal Grants	2,630,223
Smith Lever Appropriation	<u>2,325,397</u>
Total Federal Funds	<u>4,955,620</u>
Total Revenue	<u>16,736,933</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			Operating	Capital		Interdept	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Credits & Overhead Allocation</u>	<u>Total</u>
Public Service	9,012,860	2,232,229	251,826	3,340,649	150,000	0	15,000	15,002,564
Research	6,513	3,043	0	0	0	0	0	9,556
Institutional Support	0	0	0	0	0	0	501,633	501,633
Operation and Maintenance of Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,644</u>	<u>231,453</u>	<u>293,097</u>
CSU Cooperative Extension Budget	9,019,373	2,235,272	251,826	3,340,649	150,000	61,644	748,086	15,806,850
Extension Agent Salaries-County Funds ²	<u>930,083</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>930,083</u>
Total Expenditures	<u>9,949,456</u>	<u>2,235,272</u>	<u>251,826</u>	<u>3,340,649</u>	<u>150,000</u>	<u>61,644</u>	<u>748,086</u>	<u>16,736,933</u>

¹ The General Fund increase includes \$330,180 in faculty salary support transferred from General Instruction.

² County Funds not budgeted at CSU and, therefore, are not in the operating budget detail.

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Colorado State Forest Service

(19 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund	4,181,136
Cash Funds	
Service Fees	656,104
Seedling Enterprises ¹	0
Federal Funds	<u>2,347,376</u>
Total Revenue	<u>7,184,616</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>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	3,147,137	890,369	182,348	2,661,707	0	252,362	(113,615)	7,020,308
Institutional Support	0	0	0	0	0	0	106,100	106,100
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>11,008</u>	<u>58,208</u>
Total Expenditures	<u>3,147,137</u>	<u>890,369</u>	<u>182,348</u>	<u>2,661,707</u>	<u>47,200</u>	<u>252,362</u>	<u>3,493</u>	<u>7,184,616</u>

¹ The State Board of Agriculture approved this activity for enterprise status. The budget is included with the enterprises for FY99.

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Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Beginning Fund Balance	201,799
Sales	<u>831,000</u>
Total Revenue	<u>1,032,799</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>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	<u>52,038</u>	<u>224,058</u>	<u>7,100</u>	<u>457,890</u>	<u>0</u>	<u>50,000</u>	<u>81,519</u>	<u>872,605</u>
Total Expenditures	<u>52,038</u>	<u>224,058</u>	<u>7,100</u>	<u>457,890</u>	<u>0</u>	<u>50,000</u>	<u>81,519</u>	<u>872,605</u>
Ending Fund Balance								<u>160,194</u>

* FY99 is the first year the Seedling Enterprise is being separately budgeted.
The budget was previously combined with the Colorado State Forest Service.

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Educational Outreach (Enterprise 3) (12 Fund Group)

Revenue Budget

	<u>Total</u>
Educational Outreach	<u>9,286,751</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>			Operating	Capital	Interdept Credits & Overhead	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Instruction	859,701	939,468	43,714	5,516,310	12,786	1,883,707	9,255,686
Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,065</u>	<u>0</u>	<u>0</u>	<u>31,065</u>
Total Expenditures	<u>859,701</u>	<u>939,468</u>	<u>43,714</u>	<u>5,547,375</u>	<u>12,786</u>	<u>1,883,707</u>	<u>9,286,751</u>

Student Financial Assistance (42 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Assistance	<u>7,246,001</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>			Operating	Capital	Overhead	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Scholarships/Fellowships	<u>0</u>	<u>1,539,296</u>	<u>0</u>	<u>5,706,705</u>	<u>0</u>	<u>0</u>	<u>7,246,001</u>

Colorado State University
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General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>11,919,600</u>
Total Funds Available	<u>11,919,600</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost</u>		<u>Operating</u>	<u>Capital</u>		<u>Interdept</u>	
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Credits &</u>	<u>Overhead</u>
								<u>Allocation</u>	<u>Total</u>
General Operations - Regular	<u>1,628,560</u>	<u>888,836</u>	<u>1,888,200</u>	<u>124,302</u>	<u>5,467,554</u>	<u>41,372</u>	<u>327,900</u>	<u>1,027,375</u>	<u>11,394,099</u>
Ending Fund Balance									<u>525,501</u>

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Auxiliary Enterprises (Enterprise1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Bicycle Education & Enforcement Program	33,600
Career Center	634,000
Counseling Center	1,157,789
Lory Student Center	16,848,291
Parking Management	1,921,500
Student Housing, Food Service, Conference Services	31,198,000
Student Health Services	5,434,000
Student Recreation Center	2,505,345
Student Telecommunications	<u>1,236,813</u>
Total Revenue	<u>60,969,338</u>

Expenditure Budget

	Personal <u>Services</u>	Cost of <u>Sales</u>	<u>Travel</u>	Operating <u>Expense</u>	<u>Utilities</u>	Capital <u>Outlay</u>	Interdept Credits & Overhead <u>Allocation</u>	<u>Total</u>
Bicycle Education & Enforcement Program	26,743	0	0	6,857	0	0	0	33,600
Career Center	376,178	0	0	237,177	0	0	20,645	634,000
Counseling Center	784,741	0	15,000	288,978	10,600	10,000	48,470	1,157,789
Lory Student Center	4,998,607	7,541,750	137,570	2,201,192	362,503	0	321,434	15,563,056
Parking Management	726,077	0	2,000	402,462	12,000	445,439	333,522	1,921,500
Student Housing, Food Service, Conference Services	13,790,794	2,983,354	81,525	10,688,682	2,805,145	14,100	(2,985,100)	27,378,500
Student Health Services	4,149,621	365,000	17,500	622,915	55,575	0	194,611	5,405,222
Student Recreation Center	800,495	0	0	178,945	154,141	0	6,893	1,140,474
Student Telecommunications ¹	<u>259,140</u>	<u>0</u>	<u>3,330</u>	<u>766,153</u>	<u>0</u>	<u>168,046</u>	<u>40,144</u>	<u>1,236,813</u>
Subtotal	25,912,396	10,890,104	256,925	15,393,361	3,399,964	637,585	(2,019,381)	<u>54,470,954</u>
Lory Student Center								
Debt Service ²								897,042
Facilities Reserve ²								388,193
Student Housing & Food Service, Conference Svs								
Debt Service ²								2,600,340
Facilities Reserve ²								1,219,160
Student Health Services								
Debt Service ²								22,535
Facilities Reserve ²								6,243
Student Recreation Center								
Debt Service ²								1,070,503
Facilities Reserve ²								<u>294,368</u>
Total Expenditures								<u>60,969,338</u>

¹Interdepartmental credits were recorded as revenue.

² Expenditures required by Colorado State Board of Agriculture, Colorado State University Auxiliary Facilities, Refunding and Improvement Revenue Bonds, but not defined as operating expenses.

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Intercollegiate Athletics

(26 Fund Group)

Revenue Budget

	<u>Total</u>
Intercollegiate Athletics	<u>10,164,337</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Interdept¹</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Credit</u>	<u>Total</u>
Athletic Programs	<u>2,969,713</u>	<u>570,224</u>	<u>1,078,206</u>	<u>5,374,764</u>	<u>171,430</u>	<u>0</u>	<u>10,164,337</u>

¹ In previous years, interdepartmental credits were recorded in the budget as offset to expenditures. For 1998-99, SBA Auditors requested that general fund support, gifts and other internal revenue sources be budgeted as revenue.

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Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

	<u>Total</u>
Student Organizations	<u>3,098,193</u>

Expenditure Budget

	<u>Personal Services</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
Student Organizations	<u>1,159,704</u>	<u>171,681</u>	<u>1,888,596</u>	<u>37,825</u>	<u>40,800</u>	<u>(200,413)</u>	<u>3,098,193</u>

Colorado State University
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Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>106,544,627</u>

Expenditure Budget (Fiscal Year Projection)

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Sponsored Programs	<u>50,511,732</u>	<u>0</u>	<u>9,862,452</u>	<u>21,007,182</u>	<u>4,563,122</u>	<u>20,600,139</u>	<u>106,544,627</u>

Colorado State University
1998-99 Operating Budget Summary

Student Financial Aid

(49 Fund Group)

Estimated Revenue Budget

	<u>Total</u>
Student Financial Aid	<u>7,805,000</u>

Estimated Expenditure Budget

	<u>Total</u>
Student Financial Aid	<u>7,805,000</u>