



Operating Budget Summary

Fiscal Year

1999-00

**Colorado
State
University**

Colorado State University
1999-00 Operating Budget Summary

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Total University

Revenues	General	Tuition	Indirect	Transfers	Federal	Self-Funded	Restricted	Total
	Funds	& Fees	Cost Recovery	& Other Miscellaneous	Funds	Funds	Funds	
Education & General	82,662,913	87,855,000	19,998,000	5,591,000				196,106,913
Professional Veterinary Medicine	9,257,505	8,978,759		8,119,600	326,000			26,681,864
Agricultural Experiment Station	9,180,321			495,000	2,780,844			12,456,165
Cooperative Extension	9,390,088			1,774,133	5,047,151			16,211,372
Colorado State Forest Service	4,207,903			190,700	2,359,547			6,758,150
Seedling Tree Nursery						1,287,000		1,287,000
Educational Outreach						11,140,787		11,140,787
General Operations						10,749,000		10,749,000
Student Organizations						3,073,110		3,073,110
Intercollegiate Athletics						11,423,961		11,423,961
Student Financial Assistance							7,306,146	7,306,146
Student Financial Aid							8,400,000	8,400,000
Sponsored Programs							106,982,569	106,982,569
Auxiliary Enterprises						63,556,042		63,556,042
Total	114,698,730	96,833,759	19,998,000	16,170,433	10,513,542	101,229,900	122,688,715	482,133,079

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	95,231,304	42,373,801	937,367	55,266,909	6,105,505	3,381,192	(7,164,681)		(24,484)		196,106,913
Professional Veterinary Medicine	10,347,915	7,546,482		7,015,094	592,395	285,000	2,084,978		(1,190,000)		26,681,864
Agricultural Experiment Station	6,442,151	2,343,559	174,642	2,598,803	278,820	618,190					12,456,165
Cooperative Extension	10,308,907	2,108,028	226,726	3,431,067	61,644	75,000					16,211,372
Colorado State Forest Service	3,361,255	883,557	195,315	2,299,837	47,200	239,700	103,457		(372,171)		6,758,150
Seedling Tree Nursery ¹	56,897	244,551	7,000	684,652		200,000	93,900				1,287,000
Educational Outreach	943,539	956,568	41,700	7,276,495		11,384	2,228,686		(317,585)		11,140,787
General Operations ¹	1,750,195	971,508	165,300	4,993,685	230,250	83,789	1,078,869	1,521,700	(46,296)		10,749,000
Student Organizations	485,529	683,954	168,829	1,834,747	33,809		83,944		(217,702)		3,073,110
Intercollegiate Athletics	3,123,677	575,383	1,130,421	6,588,480		6,000					11,423,961
Student Financial Assistance ²		1,576,132		5,730,014							7,306,146
Student Financial Aid ²				8,400,000							8,400,000
Sponsored Programs	41,023,059	10,255,765	9,193,092	21,966,860		4,564,290	19,979,503				106,982,569
Auxiliary Enterprises ³											
Operations	3,824,972	22,634,060	245,728	18,023,821	3,685,846	1,269,595	2,638,045	13,660,758	(10,009,892)		55,972,933
Debt Service										4,455,454	4,455,454
Facilities Reserve										3,127,655	3,127,655
Total	176,899,400	93,153,348	12,486,120	146,110,464	11,035,469	10,734,140	21,126,701	15,182,458	(12,178,130)	7,583,109	482,133,079

¹ Ending Fund Balance included in operating expense category for the FY99-00 Operating Budget Summary Total:

² Expenditures for Student Financial Assistance and Aid are actually Financial Assistance and Workstudy Programs:

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

Colorado State University
1999-00 Operating Budget Summary

Education and General

(13, 16, 25 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	82,662,913
Cash Funds	
Tuition	84,475,000
Course and Technology Fees	3,380,000
Indirect Cost Recoveries from Sponsored Programs	19,998,000
Other Miscellaneous Revenue	3,591,000
Treasury Interest	<u>2,000,000</u>
	<u>113,444,000</u>
Total Revenue	<u>196,106,913</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>Total</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Net Expenditure</u>
	<u>Professional</u>	<u>Support</u>							
Instruction	76,570,444	9,019,216	313,856	18,476,716	2,338,011		106,718,243	(551,700)	106,166,543
Research	1,087,744	1,244,707	50,700	323,650	40,000		2,746,801		2,746,801
Public Service	61,721	37,465	7,500	22,500			129,186		129,186
Academic Support	9,345,120	7,472,366	177,163	8,135,231	607,579		25,737,459	(602,589)	25,134,870
Student Services	2,579,783	5,834,594	200,965	2,810,543	58,000		11,483,885	(490,889)	10,992,996
Institutional Support	5,566,792	13,719,645	172,583	5,832,646	337,602		25,629,268	(3,371,879)	22,257,389
Operation & Maintenance of Plant	19,700	5,045,808	14,600	10,625,001		6,105,505	21,810,614	(2,172,108)	19,638,506
Scholarships & Fellowships				9,040,622			9,040,622		9,040,622
Total Expenditures	<u>95,231,304</u>	<u>42,373,801</u>	<u>937,367</u>	<u>55,266,909</u>	<u>3,381,192</u>	<u>6,105,505</u>	<u>203,296,078</u>	<u>(7,189,165)</u>	<u>196,106,913</u>

Colorado State University
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Professional Veterinary Medicine

(14 Fund Group)

Revenue Budget

		<u>Total</u>
General Fund		9,257,505
CCHE Transfer		156,750
Cash Funds		
Tuition	8,978,759	
WICHE Renovation and Reserve	128,250	
Hospital & Diagnostic Lab	<u>7,834,600</u>	
Total Cash Funds		16,941,609
Restricted Funds		
Federal Appropriations - Animal Health and Disease	206,000	
Gaming Commission	<u>120,000</u>	
Total Restricted Funds		326,000
Total Revenue		<u>26,681,864</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</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	8,687,514	5,129,388	4,723,482	285,000		(700,000)	18,125,384
Academic Support	783,501	867,758	576,670			316,827	2,544,756
Student Services		7,787	813			155,055	163,655
Institutional Support	95,542	19,919	229,822			1,018,808	1,364,091
Operation & Maintenance of Plant		292,724	99,625		592,395	554,288	1,539,032
Public Service	756,001	1,228,906	991,882			(450,000)	2,526,789
Scholarships & Fellowships			66,800				66,800
Research	25,357		326,000				351,357
Total Expenditures	<u>10,347,915</u>	<u>7,546,482</u>	<u>7,015,094</u>	<u>285,000</u>	<u>592,395</u>	<u>894,978</u>	<u>26,681,864</u>

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Agricultural Experiment Station

(15 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund ¹	9,180,321
Cash Funds	495,000
Federal Funds	<u>2,780,844</u>
Total Revenue	<u>12,456,165</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Research	6,442,151	2,343,559	174,642	2,598,803	618,190	10,000	12,187,345
Operation and Maintenance of Plant	_____	_____	_____	_____	_____	<u>268,820</u>	<u>268,820</u>
Total Expenditures	<u>6,442,151</u>	<u>2,343,559</u>	<u>174,642</u>	<u>2,598,803</u>	<u>618,190</u>	<u>278,820</u>	<u>12,456,165</u>

¹ Decrease reflects funds previously allocated to AES and used to fund overhead charges that will no longer be charged to agencies, as well as, .5% reallocation to central for FY00.

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Cooperative Extension

(17 Fund Group)

Revenue Budget

	<u>Total</u>
Beginning Fund Balance	150,000
General Fund ¹	9,390,088
Cash Funds	
County Funds ²	954,916
Cash for Services	<u>669,217</u>
Total Cash Funds	1,624,133
Federal Funds	
Federal Grants	2,630,223
Smith Lever Appropriation	<u>2,416,928</u>
Total Federal Funds	<u>5,047,151</u>
Total Revenue	<u><u>16,211,372</u></u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Public Service	9,353,991	2,108,028	226,726	3,431,067	75,000		15,194,812
Operation and Maintenance of Plant	_____	_____	_____	_____	_____	61,644	<u>61,644</u>
CSU Cooperative Extension Budget	9,353,991	2,108,028	226,726	3,431,067	75,000	61,644	15,256,456
Extension Agent Salaries-County Funds ²	<u>954,916</u>	_____	_____	_____	_____	_____	<u>954,916</u>
Total Expenditures	<u>10,308,907</u>	<u>2,108,028</u>	<u>226,726</u>	<u>3,431,067</u>	<u>75,000</u>	<u>61,644</u>	<u>16,211,372</u>

¹ Decrease reflects funds previously allocated to CE and used to fund overhead charges that will no longer be charged to agencies, as well as, 5% reallocation to central for FY00.

² County Funds are not included in CSU operations.

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Colorado State Forest Service

(19 Fund Group)

Revenue Budget

	<u>Total</u>
General Fund ¹	4,207,903
Cash Funds	
Service Fees	190,700
Federal Funds	<u>2,359,547</u>
Total Revenue	<u>6,758,150</u>

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>			<u>Operating</u>		<u>Capital</u>	<u>Interdept</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Credits &</u>	<u>Total</u>
							<u>Overhead</u>	
							<u>Allocation</u>	
Public Service	3,361,255	883,557	195,315	2,299,837		239,700	(372,171)	6,607,493
Institutional Support							103,457	103,457
Operation and Maintenance of Plant					<u>47,200</u>			<u>47,200</u>
Total Expenditures	<u>3,361,255</u>	<u>883,557</u>	<u>195,315</u>	<u>2,299,837</u>	<u>47,200</u>	<u>239,700</u>	<u>(268,714)</u>	<u>6,758,150</u>

¹ Decrease reflects funds previously allocated to CSFS and used to fund overhead charges that will no longer be paid by agencies, as well as, .5% reallocation to central for FY00.

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Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Beginning Fund Balance ¹	340,000
Sales	<u>947,000</u>
Total Revenue	<u>1,287,000</u>

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Interdept</u> <u>Credits &</u> <u>Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Public Service	<u>56,897</u>	<u>244,551</u>	<u>7,000</u>	<u>545,188</u>	<u>200,000</u>	<u>93,900</u>	<u>1,147,536</u>
Ending Fund Balance							<u>139,464</u>

¹ Beginning Fund Balance is an estimation based on current year's actuals, therefore prior year's ending balance is not reflected.

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Educational Outreach (Enterprise 3)

(12 Fund Group)

Revenue Budget

	<u>Total</u>
Educational Outreach	<u>11,140,787</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Interdept</u> <u>Credits &</u> <u>Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Instruction	943,539	956,568	41,700	7,229,279	11,384	1,911,101	11,093,571
Reserve				47,216			47,216
Total Expenditures	<u>943,539</u>	<u>956,568</u>	<u>41,700</u>	<u>7,276,495</u>	<u>11,384</u>	<u>1,911,101</u>	<u>11,140,787</u>

Student Financial Assistance

(42 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Assistance	<u>7,306,146</u>

Expenditure Budget by NACUBO Classification

	<u>Financial</u> <u>Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	<u>5,730,014</u>	<u>1,576,132</u>	<u>7,306,146</u>

**Colorado State University
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General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>10,749,000</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>1,750,195</u>	<u>971,508</u>	<u>1,521,700</u>	<u>165,300</u>	<u>4,681,424</u>	<u>83,789</u>	<u>230,250</u>	<u>1,032,573</u>	<u>10,436,739</u>
Ending Fund Balance ¹									<u>312,261</u>

¹ Prior FY99 ending fund balance is offset to operating expenses.

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Auxiliary Enterprises (Enterprise 1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Bicycle Education & Enforcement Program	33,100
Career Center	655,600
Counseling Center	1,222,245
Lory Student Center	16,816,731
Parking Management	2,035,500
Student Housing, Food Service, Conference Services	34,019,280
Student Health Services	5,551,000
Student Recreation Center	2,538,142
Student Telecommunications	684,444
Total Revenue	<u>63,556,042</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost of</u>		<u>Operating</u>	<u>Utilities</u>	<u>Capital</u>	<u>Interdept</u> <u>Credits &</u> <u>Overhead</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Sales</u>	<u>Travel</u>					
Bicycle Education & Enforcement Program	644	21,414			7,792		3,250		33,100
Career Center	174,344	286,388		20,000	138,140	11,228	5,000	20,500	655,600
Counseling Center	632,124	364,319		15,000	120,088	14,350	30,000	46,364	1,222,245
Lory Student Center	1,059,844	3,889,569	7,411,374	94,200	2,162,605	531,307	1,500	370,450	15,520,849
Parking Management	5,035	736,525	1,050	3,000	414,528	9,000	536,000	330,362	2,035,500
Student Housing, Food Service, Conference Services	952,109	12,610,353	5,883,334	74,558	13,821,175	2,891,023	205,874	(7,499,285)	28,939,141
Student Health Services	970,778	3,320,157	365,000	30,000	559,651	77,315		199,440	5,522,341
Student Recreation Center	6,381	984,656			230,184	151,623		(13,131)	1,359,713
Student Telecommunications	23,713	420,679		8,970	569,658		487,971	(826,547)	684,444
Subtotal	<u>3,824,972</u>	<u>22,634,060</u>	<u>13,660,758</u>	<u>245,728</u>	<u>18,023,821</u>	<u>3,685,846</u>	<u>1,269,595</u>	<u>(7,371,847)</u>	<u>55,972,933</u>
Lory Student Center									
Debt Service ¹									895,882
Facilities Reserve ¹									400,000
Student Housing & Food Service, Conference Svs									
Debt Service ¹									2,594,310
Facilities Reserve ¹									2,485,829
Student Health Services									
Debt Service ¹									22,519
Facilities Reserve ¹									6,140
Student Recreation Center									
Debt Service ¹									942,743
Facilities Reserve ¹									235,686
Total Expenditures									<u>63,556,042</u>

¹ 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>11,423,961</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	
Athletic Programs	<u>3,123,677</u>	<u>575,383</u>	<u>1,130,421</u>	<u>6,588,480</u>	<u>6,000</u>	<u>11,423,961</u>

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Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

	<u>Total</u>
Student Organizations	<u>3,073,110</u>

Expenditure Budget

	<u>Salaries and Benefits</u>					Interdept Credits & Overhead Allocation	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>		
Student Organizations	<u>485,529</u>	<u>683,954</u>	<u>168,829</u>	<u>1,834,747</u>	<u>33,809</u>	<u>(133,758)</u>	<u>3,073,110</u>

Colorado State University
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Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>106,982,569</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>41,023,059</u>	<u>10,255,765</u>	<u>9,193,092</u>	<u>21,966,860</u>	<u>4,564,290</u>	<u>19,979,503</u>	<u>106,982,569</u>

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Student Financial Aid

(49 Fund Group)

Estimated Revenue Budget

	<u>Total</u>
Student Financial Aid	<u>8,400,000</u>

Estimated Expenditure Budget

	<u>Total</u>
Student Financial Aid	<u>8,400,000</u>