



Operating Budget Summary

Fiscal Year

2000-01

**Colorado
State
University**

Colorado State University
2000-01 Operating Budget Summary

TABLE OF CONTENTS

Total University - - - - -	1
State Appropriated - - - - - (13, 14, 15, 16, 17, 25 Fund Groups) - - -	2
Seedling Tree Nursery - - - - - (29 Fund Group) - - -	3
Educational Outreach - - - - - (12 Fund Group) - - -	4
Student Financial Assistance - - - - - (42 Fund Group) - - -	5
General Operations - - - - - (22 Fund Group) - - -	6
Student Organizations - - - - - (23 Fund Group) - - -	7
Intercollegiate Athletics - - - - - (26 Fund Group) - - -	8
Student Financial Aid - - - - - (49 Fund Group) - - -	9
Sponsored Programs - - - - - (53 Fund Group) - - -	10
Auxiliary Enterprises - - - - - (62 Fund Group) - - -	11

Colorado State University
2000-01 Operating Budget Summary

Total University

Revenues						Miscellaneous	Contracts,	Total
	General Funds	Tuition & Fees	Indirect Cost Recovery	Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Grants, & Restricted Funds	
State Appropriated ¹	118,695,965	101,264,200	20,498,000	17,021,600	9,287,000		613,000	267,379,765
Seedling Tree Nursery						1,585,000		1,585,000
Educational Outreach						14,102,296		14,102,296
General Operations						10,518,000		10,518,000
Student Organizations						3,106,105		3,106,105
Intercollegiate Athletics						9,361,176		9,361,176
Student Financial Assistance							7,668,146	7,668,146
Student Financial Aid							8,140,000	8,140,000
Sponsored Programs							118,885,082	118,885,082
Auxiliary Enterprises						63,061,264		63,061,264
Total	118,695,965	101,264,200	20,498,000	17,021,600	9,287,000	101,733,841	135,306,228	503,806,834

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Utilities	Capital Outlay	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support								Reserve	
State Appropriated	132,927,432	57,417,914	1,851,672	68,842,384	7,531,484	5,002,976	(5,002,613)		(1,191,484)		267,379,765
Seedling Tree Nursery ²	61,464	292,336	7,000	886,948		200,000	137,252				1,585,000
Educational Outreach	1,337,182	1,116,161	41,750	9,376,204		11,700	2,570,044		(350,745)		14,102,296
General Operations ²	1,868,822	1,205,165	204,836	4,626,875	306,462	109,073	1,092,447	1,966,320	(862,000)		10,518,000
Student Organizations	335,985	766,515	126,994	1,853,758	34,560	1,000	88,515		(101,222)		3,106,105
Intercollegiate Athletics	3,415,702	662,412	1,217,926	6,586,932		69,292			(2,591,088)		9,361,176
Student Financial Assistance ³		1,576,132		6,092,014							7,668,146
Student Financial Aid ³				8,140,000							8,140,000
Sponsored Programs	46,629,675	10,598,694	9,936,782	26,357,266		4,470,367	20,892,298				118,885,082
Auxiliary Enterprises ⁴											
Operations	4,029,341	23,984,041	234,358	17,687,018	3,495,265	1,244,611	2,689,307	15,276,596	(13,655,883)		54,984,654
Debt Service										4,465,512	4,465,512
Facilities Reserve										3,611,098	3,611,098
Total	190,605,603	97,619,370	13,621,318	150,449,399	11,367,771	11,109,019	22,467,250	17,242,916	(18,752,422)	8,076,610	503,806,834

¹ Consolidated Education & General. Includes Resident Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, Cooperative Extension Services, and the Colorado State Forest Service.

² Ending Fund Balance included in operating expense category for the FY00-01 Operating Budget Summary Totals.

³ Expenditures for Student Financial Assistance and Aid are actually Financial Assistance and Workstudy Programs.

⁴ Debt Service, Repair and Replacement and Working Capital details are included in the Auxiliary Enterprises.

Colorado State University

2000-01 Operating Budget Summary

State Appropriated

(13,14,15,16,17,19,25 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	118,695,965
Tuition	97,569,200
Indirect Cost Recoveries from Sponsored Programs	20,498,000
Treasury Interest	2,000,000
Course and Technology Fees	3,695,000
Other Miscellaneous Revenue	3,420,000
Cash Operations	11,601,600
Federal Grants and Appropriations	9,287,000
Other Restricted Funds	<u>613,000</u>
Total Revenue	<u>267,379,765</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	89,423,196	14,439,302	515,429	22,670,257	3,258,980		130,307,164	(1,263,323)	129,043,841
Research	8,954,620	2,963,767	249,810	3,267,188	747,491		16,182,876		16,182,876
Public Service	14,596,901	4,977,477	504,198	4,903,709	300,860		25,283,145	(165,287)	25,117,858
Academic Support	10,975,415	9,485,210	208,136	9,626,968	351,549		30,647,278	(292,890)	30,354,388
Student Services	2,853,060	6,326,441	249,457	2,971,597	19,000		12,419,555	(343,079)	12,076,476
Institutional Support	4,652,012	11,003,098	94,600	4,740,354	275,758		20,765,822	(2,414,757)	18,351,065
Operation & Maintenance of Plant	479,115	8,222,619	30,042	11,144,795	49,338	7,531,484	27,457,393	(1,714,761)	25,742,632
Scholarships & Fellowships				9,517,516			9,517,516		9,517,516
Extension Agent Salaries -									
County Funds ¹	<u>993,113</u>						<u>993,113</u>		<u>993,113</u>
Total Expenditures	<u>132,927,432</u>	<u>57,417,914</u>	<u>1,851,672</u>	<u>68,842,384</u>	<u>5,002,976</u>	<u>7,531,484</u>	<u>273,573,862</u>	<u>(6,194,097)</u>	<u>267,379,765</u>

¹ County funds are not included in CSU Operations.

Colorado State University

2000-01 Operating Budget Summary

Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Beginning Fund Balance ¹	516,000
Sales	<u>1,069,000</u>
Total Revenue	<u>1,585,000</u>

Expenditure Budget by NACUBO Classifications

	<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>
Public Service	<u>61,464</u>	<u>292,336</u>	<u>7,000</u>	<u>886,948</u>	<u>200,000</u>	<u>137,252</u>	<u>1,585,000</u>

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

Colorado State University

2000-01 Operating Budget Summary

Educational Outreach (Enterprise 3)

(12 Fund Group)

Revenue Budget

	<u>Total</u>
Educational Outreach	<u>14,102,296</u>

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>					
Instruction	1,337,182	1,116,161	41,750	9,334,178	11,700	2,219,299	14,060,270
Reserve	<u> </u>	<u> </u>	<u> </u>	42,026	<u> </u>	<u> </u>	42,026
Total Expenditures	<u>1,337,182</u>	<u>1,116,161</u>	<u>41,750</u>	<u>9,376,204</u>	<u>11,700</u>	<u>2,219,299</u>	<u>14,102,296</u>

Colorado State University

2000-01 Operating Budget Summary

Student Financial Assistance

(42 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Assistance	<u>7,668,146</u>

Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	<u>6,092,014</u>	<u>1,576,132</u>	<u>7,668,146</u>

Colorado State University

2000-01 Operating Budget Summary

General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>10,518,000</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost</u>	<u>Travel</u>	<u>Operating</u>	<u>Capital</u>	<u>Utilities</u>	<u>Interdept</u> <u>Credits &</u> <u>Overhead</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>		<u>Expenses</u>	<u>Outlay</u>		<u>Allocation</u>	
General Operations	<u>1,868,822</u>	<u>1,205,165</u>	<u>1,966,320</u>	<u>204,836</u>	<u>5,154,985</u>	<u>109,073</u>	<u>306,462</u>	<u>230,447</u>	<u>11,046,110</u>
Ending Fund Balance ¹									<u>(528,110)</u>

¹ Prior FY00 ending fund balance is offset to operating expenses.

Colorado State University

2000-01 Operating Budget Summary

Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

	<u>Total</u>
Student Organizations	<u>3,106,105</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>	<u>Capital Outlay</u>		
Student Organizations	<u>335,985</u>	<u>766,515</u>	<u>126,994</u>	<u>1,853,758</u>	<u>34,560</u>	<u>1,000</u>	<u>(12,707)</u>	<u>3,106,105</u>

Colorado State University

2000-01 Operating Budget Summary

Intercollegiate Athletics

(26 Fund Group)

Revenue Budget

	<u>Total</u>
Intercollegiate Athletics	11,952,264
Interdepartment Credits ¹	<u>(2,591,088)</u>
Total Athletics	<u>9,361,176</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Interdept Credits & Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Athletic Programs	<u>3,415,702</u>	<u>662,412</u>	<u>1,217,926</u>	<u>6,586,932</u>	<u>69,292</u>	<u>(2,591,088)</u> ¹	<u>9,361,176</u>

¹ Effective FY01, accounting change for Interdepartmental credits previously recorded as revenue rather than a reduction to expenditures.

Colorado State University

2000-01 Operating Budget Summary

Student Financial Aid

(49 Fund Group)

Estimated Revenue Budget

	<u>Total</u>
Student Financial Aid	<u>8,140,000</u>

Estimated Expenditure Budget

	<u>Total</u>
Student Financial Aid	<u>8,140,000</u>

Colorado State University

2000-01 Operating Budget Summary

Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>118,885,082</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>46,629,675</u>	<u>10,598,694</u>	<u>9,936,782</u>	<u>26,357,266</u>	<u>4,470,367</u>	<u>20,892,298</u>	<u>118,885,082</u>

Colorado State University

2000-01 Operating Budget Summary

Auxiliary Enterprises (Enterprise 1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Lory Student Center	14,145,574
Miscellaneous Student Activities ¹	5,200,000
Student Housing, Food Service, Conference Svs	34,993,000
Student Health Services	6,045,000
Student Recreation Center	<u>2,677,690</u>
Total Revenue	<u>63,061,264</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost of Sales</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>							
Lory Student Center	987,691	4,087,772	7,697,100	65,389	2,400,869	372,569	23,658	(2,728,612)	12,906,436
Miscellaneous Student Activities ¹	887,473	1,983,396	1,050	56,745	1,698,901	10,000		(471,317)	5,200,000
Student Housing, Food Service, Conference Svs	1,131,984	13,334,214	7,148,446	78,424	12,537,722	2,886,273	187,201	(7,945,183)	29,359,081
Student Health Services	982,300	3,520,935	430,000	26,500	815,392	49,500		190,948	6,015,575
Student Recreation Center	<u>39,893</u>	<u>1,057,724</u>	<u> </u>	<u>7,300</u>	<u>234,134</u>	<u>176,923</u>	<u> </u>	<u>(12,412)</u>	<u>1,503,562</u>
Subtotal	4,029,341	23,984,041	15,276,596	234,358	17,687,018	3,495,265	1,244,611	(10,966,576)	<u>54,984,654</u>
Lory Student Center									
Debt Service ²									898,690
Facilities Reserve ²									340,448
Student Housing & Food Service, Conference Svs									
Debt Service ²									2,604,930
Facilities Reserve ²									3,028,989
Student Health Services									
Debt Service ²									22,590
Facilities Reserve ²									6,835
Student Recreation Center									
Debt Service ²									939,302
Facilities Reserve ²									<u>234,826</u>
Total Expenditures									<u>63,061,264</u>

¹ Miscellaneous Student Activities include the following departments; Parking Management, BEEP, University Police, Student Telecommunication, Career Center, and Alumni Affairs.

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.