



Operating Budget Summary

Fiscal Year

2001-02

**Colorado
State**
University

Knowledge to Go Places

Colorado State University
2001-02 Operating Budget Summary

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Colorado State University

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Total University

Revenues	General Funds	Tuition & Fees	Indirect Cost Recovery	Miscellaneous Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total
State Appropriated ¹	123,643,842	105,944,200	21,398,000	20,527,475	11,328,500		590,000	283,432,017
Seedling Tree Nursery						1,379,912		1,379,912
Educational Outreach						14,032,600		14,032,600
General Operations						11,034,000		11,034,000
Student Organizations						3,494,000		3,494,000
Intercollegiate Athletics						9,779,500		9,779,500
Student Financial Assistance							8,159,000	8,159,000
Student Financial Aid							8,935,000	8,935,000
Sponsored Programs							139,206,148	139,206,148
Auxiliary Enterprises						67,851,654		67,851,654
Total	<u>123,643,842</u>	<u>105,944,200</u>	<u>21,398,000</u>	<u>20,527,475</u>	<u>11,328,500</u>	<u>107,571,666</u>	<u>156,890,148</u>	<u>547,303,831</u>

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Utilities	Capital Outlay	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support									
State Appropriated ¹	141,964,017	59,225,356	1,943,568	73,730,839	8,466,810	4,429,546	(4,951,753)		(1,376,366)		283,432,017
Seedling Tree Nursery	65,267	307,646	7,000	645,433		241,778	112,788				1,379,912
Educational Outreach	1,202,822	1,114,498		9,414,127			2,689,353		(388,200)		14,032,600
General Operations ²	2,273,874	991,570	177,129	4,847,470	405,073	78,000	1,295,884	972,000	(7,000)		11,034,000
Student Organizations	614,710	1,002,892	179,835	1,698,508	66,982	3,000	83,944		(155,871)		3,494,000
Intercollegiate Athletics	3,774,402	651,936	1,052,822	6,887,321		24,019			(2,611,000)		9,779,500
Student Financial Assistance ³		1,655,000		6,504,000							8,159,000
Student Financial Aid ³				8,935,000							8,935,000
Sponsored Programs	65,481,012	14,189,279	5,168,467	24,690,464		2,759,776	26,917,150				139,206,148
Auxiliary Enterprises ⁴											
Operations	4,882,266	26,460,213	292,283	18,288,607	5,075,369	1,978,707	2,830,252	14,627,766	(12,803,910)		61,631,553
Debt Service										4,462,538	4,462,538
Facilities Reserve										1,757,563	1,757,563
Total	<u>220,258,370</u>	<u>105,598,390</u>	<u>8,821,104</u>	<u>155,641,769</u>	<u>14,014,234</u>	<u>9,514,826</u>	<u>28,977,618</u>	<u>15,599,766</u>	<u>(17,342,347)</u>	<u>6,220,101</u>	<u>547,303,831</u>

¹ Consolidated Education & General. Includes General 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 FY01-02 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

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State Appropriated

(13,14,54,15,35,55,17,37,57,19,39,59,25 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	123,643,842
Tuition	102,239,200
Indirect Cost Recoveries from Sponsored Programs	21,398,000
Treasury Interest	2,800,000
Course and Technology Fees	3,705,000
Other Miscellaneous Revenue	4,261,000
Self-Funded & Cash Operations	13,466,475
Federal Grants and Appropriations	11,328,500
Other State & Restricted Funds	<u>590,000</u>
Total Revenue	<u>283,432,017</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	93,777,202	14,788,258	464,610	23,195,808	3,018,127		135,244,005	(1,276,700)	133,967,305
Research	9,728,959	3,059,352	291,775	3,257,492	372,867		16,710,445	(14,500)	16,695,945
Public Service	16,774,026	4,528,627	522,610	7,151,529	235,000		29,211,792	(94,684)	29,117,108
Academic Support	11,706,077	10,204,502	217,928	10,425,374	314,259		32,868,140	(323,006)	32,545,134
Student Services	3,177,434	6,525,782	278,650	1,910,705		2,088	11,894,659	(353,362)	11,541,297
Institutional Support	5,186,244	10,850,731	125,795	6,321,081	280,610		22,764,461	(2,488,754)	20,275,707
Operation & Maintenance of Plant	571,306	9,268,104	42,200	11,670,342	208,683	8,464,722	30,225,357	(1,777,113)	28,448,244
Scholarships & Fellowships				9,798,508			9,798,508	-	9,798,508
Extension Agent Salaries -									
County Funds ¹	<u>1,042,769</u>	-	-	-	-	-	1,042,769	-	<u>1,042,769</u>
Total Expenditures	<u>141,964,017</u>	<u>59,225,356</u>	<u>1,943,568</u>	<u>73,730,839</u>	<u>4,429,546</u>	<u>8,466,810</u>	<u>289,760,136</u>	<u>(6,328,119)</u>	<u>283,432,017</u>

¹ County funds are not included in CSU Operations.

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Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Total Revenue	<u>1,379,912</u>

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>					Interdept Credits & Overhead Allocation	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>		
Public Service	<u>65,267</u>	<u>307,646</u>	<u>7,000</u>	<u>645,433</u>	<u>241,778</u>	<u>112,788</u>	<u>1,379,912</u>

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Educational Outreach (Enterprise 3)

(12 Fund Group)

Revenue Budget

	<u>Total</u>
Educational Outreach	<u>14,032,600</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	1,202,822	1,114,498	-	9,414,127	-	2,270,863	14,002,310
Reserve	-	-	-	-	-	30,290	30,290
Total Expenditures	<u>1,202,822</u>	<u>1,114,498</u>	<u>-</u>	<u>9,414,127</u>	<u>-</u>	<u>2,270,863</u>	<u>14,032,600</u>

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2001-02 Operating Budget Summary

Student Financial Assistance

(42 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Assistance	<u>8,159,000</u>

Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	<u>6,504,000</u>	<u>1,655,000</u>	<u>8,159,000</u>

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2001-02 Operating Budget Summary

General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>11,034,000</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>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>		<u>Expenses</u>	<u>Outlay</u>		<u>Credits &</u>	
								<u>Overhead</u>	
								<u>Allocation</u>	
General Operations	<u>2,273,874</u>	<u>991,570</u>	<u>972,000</u>	<u>177,129</u>	<u>5,244,365</u>	<u>78,000</u>	<u>405,073</u>	<u>1,288,884</u>	<u>11,430,895</u>
Ending Fund Balance ¹									<u>(396,895)</u>

¹Ending fund balance is offset to operating expenses.

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Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

	<u>Total</u>
Student Organizations	<u>3,494,000</u>

Expenditure Budget

	<u>Salaries and Benefits</u>						Interdept Credits & Overhead Allocation	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>	<u>Allocation</u>	<u>Total</u>
Student Organizations	<u>614,710</u>	<u>1,002,892</u>	<u>179,835</u>	<u>1,698,508</u>	<u>66,982</u>	<u>3,000</u>	<u>(71,927)</u>	<u>3,494,000</u>

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Intercollegiate Athletics

(26 Fund Group)

Revenue Budget

	<u>Total</u>
Intercollegiate Athletics	12,390,500
Interdepartment Credits ¹	<u>(2,611,000)</u>
Total Athletics	<u>9,779,500</u>

Expenditure Budget

	<u>Salaries and Benefits</u>			Operating	Capital	Interdept Credits & Overhead	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
Athletic Programs	<u>3,774,402</u>	<u>651,936</u>	<u>1,052,822</u>	<u>6,887,321</u>	<u>24,019</u>	<u>(2,611,000)</u> ¹	<u>9,779,500</u>

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

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Student Financial Aid

(49 Fund Group)

Estimated Revenue Budget

	<u>Total</u>
Student Financial Aid	<u>8,935,000</u>

Estimated Expenditure Budget

	<u>Total</u>
Student Financial Aid	<u>8,935,000</u>

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2001-02 Operating Budget Summary

Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>139,206,148</u>

Expenditure Budget (Fiscal Year Projection)

	<u>Salaries and Benefits</u>			<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>				
Sponsored Programs	<u>65,481,012</u>	<u>14,189,279</u>	<u>5,168,467</u>	<u>24,690,464</u>	<u>2,759,776</u>	<u>26,917,150</u>	<u>139,206,148</u>

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Auxiliary Enterprises (Enterprise 1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Lory Student Center	16,288,000
Miscellaneous Student Activities ¹	6,175,654
Student Housing, Food Service, Conference Svs	35,945,000
Student Health Services	6,592,000
Student Recreation Center	<u>2,851,000</u>
Total Revenue	<u>67,851,654</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	1,005,372	4,614,134	8,917,860	65,955	2,596,914	457,987	45,000	(2,731,521)	14,971,701
Miscellaneous Student Activities ¹	1,392,632	2,752,506	891,500	119,003	2,484,138	9,000	773,707	(2,246,832)	6,175,654
Student Housing, Food Service, Conference Svs	1,388,952	14,469,355	4,178,406	78,375	11,881,316	4,255,399	1,160,000	(5,159,751)	32,252,052
Student Health Services	963,704	3,632,831	640,000	23,500	1,031,454	75,150	-	194,386	6,561,025
Student Recreation Center	<u>131,606</u>	<u>991,387</u>	-	<u>5,450</u>	<u>294,785</u>	<u>277,833</u>	-	<u>(29,940)</u>	<u>1,671,121</u>
Subtotal	4,882,266	26,460,213	14,627,766	292,283	18,288,607	5,075,369	1,978,707	(9,973,658)	<u>61,631,553</u>
Lory Student Center									
Debt Service ²									896,477
Facilities Reserve ²									419,822
Student Housing & Food Service, Conference Svs									
Debt Service ²									2,599,633
Facilities Reserve ²									1,093,315
Student Health Services									
Debt Service ²									22,525
Facilities Reserve ²									8,450
Student Recreation Center									
Debt Service ²									943,903
Facilities Reserve ²									<u>235,976</u>
Total Expenditures									<u>67,851,654</u>

¹ Miscellaneous Student Activities include the following; Telecommunications, Software Cellar, Parking Services, BEEP Program, Alumni Relations, Career Center, Counseling Center and Preview. Alumni Magazine and Preview programs added after budgets submitted to the State Board of Agriculture.

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.