

Operating Budget

Summary

Fiscal Year

2005-06

Colorado State University
2005-06 Operating Budget Summary

TABLE OF CONTENTS

Total University	1
State Appropriated (13, 14, 15, 16, 17, 19, 25, 35, 37, 39, 54, 55, 57 Fund Groups)	2
Seedling Tree Nursery (29 Fund Group)	3
Continuing Education (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

Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous	Federal Funds	Self-Funded	Contracts, Grants, & Restricted Funds	Total
	Fee for Service	Student Aid (COF) ^A			Revenue & Cash Operations		Operations & Auxiliaries		
State Appropriated ¹	58,331,160	38,958,166	147,839,512	35,200,000	26,426,600	6,200,000		630,000	313,585,438
Seedling Tree Nursery ²							2,423,368		2,423,368
Continuing Education							10,342,803		10,342,803
General Operations							9,106,000		9,106,000
Student Organizations							4,166,865		4,166,865
Intercollegiate Athletics							15,979,641		15,979,641
Sponsored Programs								206,629,494	206,629,494
Auxiliary Enterprises							92,971,147		92,971,147
Total	58,331,160	38,958,166	147,839,512	35,200,000	26,426,600	6,200,000	134,989,824	207,259,494	655,204,756

^A College Opportunity Fund

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	162,973,276	58,919,153	1,790,530	80,172,632	11,045,490	4,089,937	(5,599,118)	1,701,518	(1,507,980)		313,585,438
Seedling Tree Nursery ²	94,663	329,324	8,100	1,857,173		-	134,108				2,423,368
Continuing Education	1,139,221	784,793	-	7,605,741			(124,000)		937,048		10,342,803
General Operations ³	1,801,897	773,944	154,750	4,803,119	605,500	203,000	1,036,790	1,050,000	(1,323,000)		9,106,000
Student Organizations	1,277,762	866,954	186,415	2,029,947	4,500	15,000	83,944		(297,657)		4,166,865
Intercollegiate Athletics	4,682,425	994,467	1,551,601	8,751,148		-			-		15,979,641
Sponsored Programs	66,005,344	13,904,273	5,413,579	70,219,768		11,699,801	39,386,729				206,629,494
Auxiliary Enterprises ⁴											
Operations	7,462,994	31,210,470	292,222	33,697,080	4,902,820	773,926	3,522,590	16,680,431	(13,245,177)		85,297,356
Debt Service										5,726,249	5,726,249
Facilities Reserve										1,947,542	1,947,542
Total	245,437,582	107,783,378	9,397,197	209,136,608	16,558,310	16,781,664	38,441,043	19,431,949	(15,436,766)	7,673,791	655,204,756

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

² Includes Fund Balances.

³ Ending Fund Balance included in operating expense category for the FY05-06 Operating Budget Summary Totals.

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

Note: Student Financial Aid and Assistance are not included as separate budget items because they, in large part, replicate payments for tuition, student fees, housing, etc.

Colorado State University
2005-06 Operating Budget Summary

State Appropriated (13,14,15,16,17,19,25,35,37,39,54,55,57 Fund Groups)

Revenue Budget

	<u>Total</u>
State Fee For Service	58,331,160
State Student Aid (College Opportunity Fund)	38,958,166
Tuition	143,606,512
Indirect Cost Recoveries from Sponsored Programs	35,200,000
Treasury Interest	3,000,000
Course Fees/Charges for Technology	4,233,000
Other Miscellaneous Revenue	6,407,600
Self-Funded & Cash Operations	17,019,000
Federal Grants and Appropriations	6,200,000
Other State & Restricted Funds	<u>630,000</u>
Total Revenue	313,585,438

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	110,666,074	16,766,019	305,631	28,966,013	1,933,580		158,637,317	(950,000)	157,687,317
Research	10,598,164	2,437,377	341,530	3,897,633	680,026		17,954,730	(82,500)	17,872,230
Public Service	13,420,892	4,477,194	325,513	5,268,371	-		23,491,970	(450,000)	23,041,970
Academic Support	14,286,554	8,839,174	304,398	9,779,441	254,753		33,464,320	(295,686)	33,168,634
Student Services	3,612,506	7,144,991	276,700	2,411,069			13,445,266	(375,385)	13,069,881
Institutional Support	8,703,029	10,856,062	203,758	9,146,958	193,364		29,103,171	(2,896,778)	26,206,393
Oper & Maint of Plant	1,686,057	8,398,336	33,000	8,985,943	1,028,214	11,045,490	31,177,040	(2,056,749)	29,120,291
Scholarships & Fellowships	-	-	-	<u>13,418,722</u>	-	-	<u>13,418,722</u>	-	<u>13,418,722</u>
Total Expenditures	162,973,276	58,919,153	1,790,530	81,874,150	4,089,937	11,045,490	320,692,536	(7,107,098)	313,585,438

¹ County funds are not included in CSU Operations.

Seedling Tree Nursery (Enterprise 4) (29 Fund Group)

Revenue Budget

	<u>Total</u>
Total Revenue	1,511,000
Carryforward	<u>912,368</u>
	2,423,368

Expenditure Budget by NACUBO Classifications

	<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>					
Public Service	94,663	329,324	8,100	957,897	-	134,108	1,524,092
Ending Fund Balance ¹							<u>899,276</u>
						Total	2,423,368

¹ Ending fund balance is offset to operating expenses.

Continuing Education (Enterprise 3) (12 Fund Group)

Revenue Budget

	<u>Total</u>
Total Revenue	9,968,274
Carryforward	<u>374,529</u>
	10,342,803

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>		<u>Operating</u>	<u>Interdept</u>	<u>Overhead</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Expenses</u>	<u>Credits</u>	<u>Allocation</u>	
Instruction	1,139,221	784,793	7,070,484	(124,000)	937,048	9,807,546
Carryforward			374,529			374,529
Reserve	<u>-</u>	<u>-</u>	<u>160,728</u>	<u>-</u>	<u>-</u>	<u>160,728</u>
Total Expenditures	1,139,221	784,793	7,605,741	(124,000)	937,048	10,342,803

Student Financial Assistance * (42 Fund Group)

	<u>Total</u>
Revenue Budget	6,217,014

Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	4,736,353	1,480,661	6,217,014

*Not included in the University Summary since much of the total duplicates payments for tuition, student fees, housing, etc.

Colorado State University
2005-06 Operating Budget Summary

General Operations (22 Fund Group)

	<u>Total</u>								
	<u>Professional</u>	<u>Support</u>	<u>Cost of Sales</u>	<u>Travel</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
Revenue Budget	9,106,000								
Expenditure Budget	1,801,897	773,944	1,050,000	154,750	4,818,156	203,000	605,500	(286,210)	<u>9,121,037</u>
Ending Fund Balance ¹									(15,037)

¹Ending fund balance is offset to operating expenses.

Colorado State University
2005-06 Operating Budget Summary

Student Organizations (Enterprise 1) (23 Fund Group)

	<u>Total</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>			
Revenue Budget	4,166,865								
Expenditure Budget	1,277,762	866,954	186,415	2,029,947	4,500	15,000	(213,713)	4,166,865	

Intercollegiate Athletics (26 Fund Group)

Revenue Budget	<u>Total</u>					
	15,979,641					
	<u>Salaries and Benefits</u>				Interdept	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating</u>	Credits &	
				Expense	Overhead	<u>Total</u>
					Allocation	
Expenditure Budget	4,682,425	994,467	1,551,601	8,751,148	-	15,979,641

Student Financial Aid* (49 Fund Group)

	<u>Total</u>
Revenue Budget	12,990,632

	<u>Total</u>
Expenditure Budget	12,990,632

*Not included in the University Summary since much of the total replicates payments for tuition, student fees, housing, etc.

Sponsored Programs (53 Fund Group)

Revenue Budget (Fiscal Year Projection)

Total
 206,629,494

Expenditure Budget (Fiscal Year Projection)

<u>Salaries and Benefits</u>			Operating	Capital	Overhead	
<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Allocation</u>	<u>Total</u>
66,005,344	13,904,273	5,413,579	70,219,768	11,699,801	39,386,729	206,629,494

Auxiliary Enterprises (Enterprise 1) (62 Fund Group)

Revenue Budget

	Total
University Technology Fee	883,394
Lory Student Center	18,702,968
Miscellaneous Student Activities ¹	9,068,518
University Facilities Fee	6,860,000
Student Housing, Dining Service, Conference Svs	45,024,400
Hartshorn Health Service	8,335,856
Campus Recreation	4,096,011
Total Revenue	92,971,147

Expenditure Budget

	Salaries and Benefits		Cost of Sales	Travel	Operating Expense	Utilities	Capital Outlay	Credits & Overhead Allocation	Total
	Professional	Support							
University Technology Fee		149,643			733,751				883,394
Lory Student Center	961,814	4,642,393	10,518,571	51,602	2,713,260	607,029		(2,497,973)	16,996,696
Miscellaneous Student Activities ¹	2,553,612	3,497,972	1,012,500	91,833	4,704,525	94,359	763,926	(3,650,209)	9,068,518
University Facilities Fee					6,860,000				6,860,000
Student Housing, Dining Service, Conference Svs	2,151,505	16,895,402	4,219,360	94,575	16,804,016	3,816,080	10,000	(3,830,115)	40,160,823
Hartshorn Health Service	1,328,394	4,334,649	930,000	32,500	1,368,111	77,418	-	237,008	8,308,080
Campus Recreation	467,669	1,690,411	-	21,712	513,417	307,934	-	18,702	3,019,845
Subtotal	7,462,994	31,210,470	16,680,431	292,222	33,697,080	4,902,820	773,926	(9,722,587)	85,297,356

Lory Student Center	
Debt Service ²	1,021,272
Facilities Reserve ²	685,000
Student Housing & Dining Service, Conference Svs	
Debt Service ²	3,822,577
Facilities Reserve ²	1,041,000
Hartshorn Health Service	
Debt Service ²	21,467
Facilities Reserve ²	6,309
Campus Recreation	
Debt Service ²	860,933
Facilities Reserve ²	215,233
Total Expenditures	92,971,147

¹ Miscellaneous Student Activities include: Alumni Magazine/Relations, BEEP Program, Career Center, Counseling Center, Copy Rite, Parking Services, Software Cellar, Telecommunications, Ram Welcome, Preview Orientation and some college programs.

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