

Section 5

Budget Assumptions and Policies

Western State College of Colorado
FY2011-12 Budget and Comparison
Consolidated Current Funds- E&G Fund, Auxiliary Funds, and Restricted Funds
(by NACUBO classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	16,285,861	16,716,472	17,196,107	18,387,642	2,101,781	12.9%
(Scholarship Allowance)	(3,473,399)	(3,473,399)	(3,473,399)	(3,596,684)	(123,285)	
Tuition and Fees-Net	12,812,462	13,243,073	13,722,708	14,790,958	1,978,496	
Sales & Services of Auxiliary Enterprises-Gross	7,884,684	7,884,684	7,725,954	7,829,442	(55,242)	-0.7%
(Scholarship Allowance)	(620,054)	(620,054)	(620,054)	(661,842)	(41,788)	
Sales & Services of Auxiliary Enterprises-Net	7,264,630	7,264,630	7,105,900	7,167,600	(97,030)	
Federal, State, Private Grants and Contracts	6,367,766	5,481,619	5,612,092	5,077,875	(1,289,891)	-20.3%
Sales and Services of Educational Activities	7,323,487	8,364,014	8,364,014	6,846,267	(477,220)	-6.5%
Other Operating Revenue	679,047	809,646	785,937	719,928	40,881	6.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	223,000	192,811	203,004	200,000	(23,000)	-10.3%
Total Operating Revenues	34,670,392	35,355,793	35,793,655	34,802,628	132,236	0.4%
Expenditures						
Instruction	12,333,406	12,333,406	11,548,522	12,430,249	96,843	0.8%
Research	46,242	46,242	17,318	16,972	(29,270)	-63.3%
Public Service	157,741	157,741	126,587	125,652	(32,089)	-20.3%
Academic Support	1,956,269	1,956,269	1,802,690	2,006,537	50,268	2.6%
Student Services	3,409,530	3,409,530	3,541,756	3,648,024	238,494	7.0%
Institutional Support	3,092,835	3,092,835	3,136,637	3,223,667	130,832	4.2%
Operation and Maintenance of Plant	2,252,356	2,252,356	1,968,136	2,192,141	(60,215)	-2.7%
Scholarships & Fellowships-Gross	4,873,550	4,880,041	5,176,288	5,445,041	571,491	11.7%
(Scholarship Allowance)	(4,093,453)	(4,093,453)	(4,093,453)	(4,258,526)	(165,073)	
Scholarships & Fellowships-Net	780,097	786,588	1,082,835	1,186,515	406,418	
Auxiliary Enterprises Expenditures	8,069,888	8,069,888	8,267,922	8,103,394	33,506	0.4%
Nonoperating Expenditures						
Transfers Out - Debt Service	2,572,028	2,572,028	2,572,028	2,871,081	299,053	11.6%
Transfers (In) Out - Other	-	-	214,325	-	-	
Other Expenses	-	-	111,999	-	-	
Total Operating Expenditures	34,670,392	34,676,883	34,390,755	35,804,232	1,133,840	3.3%
Net Revenue	-	678,910	1,402,900	(1,001,604)		
Adjustments	-	-	(174,521)	-		
Beginning Fund Balance	7,918,207	7,918,207	7,918,207	9,146,586		
Ending Fund Balance	7,918,207	8,597,117	9,146,586	8,144,982		

**Western State College of Colorado
FY2011-12 Budget and Comparison
Education and General Fund (E&G)
(by NACUBO classification)**

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget /1	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	11,976,456	12,407,067	12,407,067	13,203,461	1,227,005	10.2%
(Scholarship Allowance)	(3,288,188)	(3,288,188)	(3,288,188)	(3,376,070)	(87,882)	
Tuition and Fees-Net	8,688,268	9,118,879	9,118,879	9,827,391	1,139,123	
Sales & Services of Auxiliary Enterprises-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	
Federal, State, Private Grants and Contracts	1,316,734	430,587	430,587	-	(1,316,734)	-100.0%
Sales and Services of Educational Activities	7,323,487	8,364,014	8,364,014	6,846,267	(477,220)	-6.5%
Other Operating Revenue	130,000	260,599	283,066	130,000	-	0.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	163,000	132,811	131,454	130,000	(33,000)	-20.2%
Total Operating Revenues	17,621,489	18,306,890	18,328,000	16,933,658	(687,831)	-3.9%
Expenditures						
Instruction	9,328,421	9,328,421	8,742,127	9,282,998	(45,423)	-0.5%
Research	-	-	-	-	-	
Public Service	40,943	40,943	40,943	41,721	778	1.9%
Academic Support	1,908,623	1,908,623	1,758,436	1,963,168	54,545	2.9%
Student Services	3,201,162	3,201,162	3,237,407	3,349,762	148,600	4.6%
Institutional Support	3,080,995	3,080,995	3,118,309	3,205,706	124,711	4.0%
Operation and Maintenance of Plant	2,240,483	2,240,483	1,953,487	2,177,785	(62,698)	-2.8%
Scholarships & Fellowships-Gross	1,139,050	1,145,541	1,145,541	1,320,192	181,142	15.9%
(Scholarship Allowance)	(3,288,188)	(3,288,188)	(3,288,188)	(3,376,070)	(87,882)	
Scholarships & Fellowships-Net	(2,149,138)	(2,142,647)	(2,142,647)	(2,055,878)	93,260	
Auxiliary Enterprises Expenditures	-	-	-	-	-	
Nonoperating Expenditures						
Transfers Out - Debt Service	-	-	-	-	-	
Transfers (In) Out - Other	(30,000)	(30,000)	212,424	(30,000)	-	0.0%
Other Expenses	-	-	55,000	-	-	
Total Operating Expenditures	17,621,489	17,627,980	16,975,486	17,935,262	313,773	1.8%
Net Revenue	-	678,910	1,352,514	(1,001,604)		
Adjustments	-	-	-	-		
Beginning Fund Balance	5,483,897	5,483,897	5,483,897	6,836,411		
Ending Fund Balance	5,483,897	6,162,807	6,836,411	5,834,807		

/1 Pending Board approval on May 13, 2011.

Western State College of Colorado
FY2011-12 Budget and Comparison
Auxiliary Funds
(by NACUBO classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	4,309,405	4,309,405	4,789,040	5,184,181	874,776	20.3%
(Scholarship Allowance)	(185,211)	(185,211)	(185,211)	(220,614)	(35,403)	
Tuition and Fees-Net	4,124,194	4,124,194	4,603,829	4,963,567	839,373	
Sales & Services of Auxiliary Enterprises-Gross	7,884,684	7,884,684	7,725,954	7,829,442	(55,242)	-0.7%
(Scholarship Allowance)	(620,054)	(620,054)	(620,054)	(661,842)	(41,788)	
Sales & Services of Auxiliary Enterprises-Net	7,264,630	7,264,630	7,105,900	7,167,600	(97,030)	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	549,047	549,047	502,871	589,928	40,881	7.4%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	60,000	60,000	71,550	70,000	10,000	16.7%
Total Revenues	11,997,871	11,997,871	12,284,150	12,791,095	793,224	6.6%
Expenditures						
Instruction	1,894,538	1,894,538	2,069,448	2,425,043	530,505	28.0%
Research	-	-	-	-	-	
Public Service	-	-	-	-	-	
Academic Support	-	-	-	-	-	
Student Services	-	-	-	-	-	
Institutional Support	-	-	-	-	-	
Operation and Maintenance of Plant	-	-	-	-	-	
Scholarships & Fellowships-Gross	372,074	372,074	282,134	338,307	(33,767)	-9.1%
(Scholarship Allowance)	(805,265)	(805,265)	(805,265)	(882,456)	(77,191)	
Scholarships & Fellowships-Net	(433,191)	(433,191)	(523,131)	(544,149)	(110,958)	
Auxiliary Enterprises Expenditures	7,964,496	7,964,496	8,202,336	8,039,120	74,624	0.9%
Nonoperating Expenditures						
Transfers Out - Debt Service	2,572,028	2,572,028	2,572,028	2,871,081	299,053	11.6%
Transfers (In) Out - Other	-	-	30,605	-	-	
Other Expenses	-	-	56,999	-	-	
Total Expenditures	11,997,871	11,997,871	12,408,285	12,791,095	793,224	6.6%
Net Revenue	-	-	(124,135)	-		
Adjustments	-	-	-	-		
Beginning Fund Balance	2,434,310	2,434,310	2,434,310	2,310,175		
Ending Fund Balance	2,434,310	2,434,310	2,310,175	2,310,175		

Western State College of Colorado
FY2011-12 Budget and Comparison
Restricted Funds
(by NACUBO classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
<u>Revenues</u>						
Tuition and Fees-Gross (Scholarship Allowance)	-	-	-	-	-	-
Tuition and Fees-Net	-	-	-	-	-	-
Sales & Services of Auxiliary Enterprises-Gross (Scholarship Allowance)	-	-	-	-	-	-
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	-
Federal, State, Private Grants and Contracts	5,051,032	5,051,032	5,181,505	5,077,875	26,843	0.5%
Sales and Services of Educational Activities	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	-
Investments and Interest Income	-	-	-	-	-	-
Total Revenues	5,051,032	5,051,032	5,181,505	5,077,875	26,843	0.5%
<u>Expenditures</u>						
Instruction	1,110,447	1,110,447	736,947	722,208	(388,239)	-35.0%
Research	46,242	46,242	17,318	16,972	(29,270)	-63.3%
Public Service	116,798	116,798	85,644	83,931	(32,867)	-28.1%
Academic Support	47,646	47,646	44,254	43,369	(4,277)	-9.0%
Student Services	208,368	208,368	304,349	298,262	89,894	43.1%
Institutional Support	11,840	11,840	18,328	17,961	6,121	51.7%
Operation and Maintenance of Plant	11,873	11,873	14,649	14,356	2,483	20.9%
Scholarships & Fellowships-Gross (Scholarship Allowance)	3,362,426	3,362,426	3,748,613	3,786,542	424,116	12.6%
Scholarships & Fellowships-Net	3,362,426	3,362,426	3,748,613	3,786,542	424,116	
Auxiliary Enterprises Expenditures	105,392	105,392	65,586	64,274	(41,118)	-39.0%
Nonoperating Expenditures						
Transfers Out - Debt Service	-	-	-	-	-	-
Transfers (In) Out - Other	30,000	30,000	(28,704)	30,000	-	0.0%
Other Expenses	-	-	-	-	-	-
Total Expenditures	5,051,032	5,051,032	5,006,984	5,077,875	26,843	0.5%
Net Revenue	-	-	174,521	-		
Adjustments /1	-	-	(174,521)	-		
Beginning Fund Balance	-	-	-	-		
Ending Fund Balance	-	-	-	-		

/1 Adjustments in FY2010-11 includes recognition that in the restricted fund revenues and expenditures will balance at fiscal year end.

Western State College of Colorado
FY2011-12 Budget and Comparison
Consolidated Current Funds- E&G Fund, Auxiliary Funds, and Restricted Funds
(by natural classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
<u>Revenues</u>						
Tuition and Fees-Gross	16,285,861	16,716,472	17,196,107	18,387,642	2,101,781	12.9%
(Scholarship Allowance)	(3,473,399)	(3,473,399)	(3,473,399)	(3,596,684)	(123,285)	
Tuition and Fees-Net	12,812,462	13,243,073	13,722,708	14,790,958	1,978,496	
Sales & Services of Auxiliary Enterprises-Gross	7,884,684	7,884,684	7,725,954	7,829,442	(55,242)	-0.7%
(Scholarship Allowance)	(620,054)	(620,054)	(620,054)	(661,842)	(41,788)	
Sales & Services of Auxiliary Enterprises-Net	7,264,630	7,264,630	7,105,900	7,167,600	(97,030)	
Federal, State, Private Grants and Contracts	6,367,766	5,481,619	5,612,092	5,077,875	(1,289,891)	-20.3%
Sales and Services of Educational Activities	7,323,487	8,364,014	8,364,014	6,846,267	(477,220)	-6.5%
Other Operating Revenue	679,047	809,646	785,937	719,928	40,881	6.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	223,000	192,811	203,004	200,000	(23,000)	-10.3%
Total Operating Revenues	34,670,392	35,355,793	35,793,655	34,802,628	132,236	0.4%
<u>Expenditures</u>						
Faculty Salaries and Benefits	9,052,433	9,052,433	8,978,458	9,641,358	588,925	6.5%
Faculty FTE	120.9	120.9	-	130.6	9.7	8.0%
Administrative Salaries and Benefits	6,503,206	6,503,206	6,239,773	6,825,162	321,956	5.0%
Administrative FTE	104.3	104.3	-	108.2	3.9	3.8%
Classified Salaries and Benefits	3,298,094	3,298,094	3,140,409	3,268,850	(29,244)	-0.9%
Classified FTE	68.2	68.2	-	65.7	(2.5)	-3.7%
Student Employment	1,285,002	1,285,002	1,262,191	1,282,317	(2,685)	-0.2%
Operating Budgets	7,475,612	7,434,636	7,689,908	7,628,146	152,534	2.0%
Professional Development/Travel	806,782	847,758	785,065	796,760	(10,022)	-1.2%
Utilities	1,510,000	1,510,000	1,194,855	1,331,045	(178,955)	-11.9%
Capital	1,387,138	1,387,138	1,118,909	972,998	(414,140)	-29.9%
Scholarships & Fellowships-Gross	4,873,550	4,880,041	5,176,288	5,445,041	571,491	11.7%
(Scholarship Allowance)	(4,093,453)	(4,093,453)	(4,093,453)	(4,258,526)	(165,073)	
Scholarships & Fellowships-Net	780,097	786,588	1,082,835	1,186,515	406,418	
Transfers Out - Debt Service	2,572,028	2,572,028	2,572,028	2,871,081		
Transfers Out (In)	-	-	214,325	-	-	
Other Expenses	-	-	111,999	-	-	
Overhead Allocation	-	-	-	-	-	
Total Operating Expenditures	34,670,392	34,676,883	34,390,755	35,804,232	834,787	2.4%
Net Revenue	-	678,910	1,402,900	(1,001,604)		
Adjustments	-	-	(174,521)	-		
Beginning Fund Balance	7,918,207	7,918,207	7,918,207	9,146,586		
Ending Fund Balance	7,918,207	8,597,117	9,146,586	8,144,982		

Western State College of Colorado
FY2011-12 Budget and Comparison
Education and General Fund (E&G)
(by natural classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget /1	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	11,976,456	12,407,067	12,407,067	13,203,461	1,227,005	10.2%
(Scholarship Allowance)	(3,288,188)	(3,288,188)	(3,288,188)	(3,376,070)	(87,882)	
Tuition and Fees-Net	8,688,268	9,118,879	9,118,879	9,827,391	1,139,123	
Sales & Services of Auxiliary Enterprises-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	
Federal, State, Private Grants and Contracts	1,316,734	430,587	430,587	-	(1,316,734)	
Sales and Services of Educational Activities	7,323,487	8,364,014	8,364,014	6,846,267	(477,220)	-6.5%
Other Operating Revenue	130,000	260,599	283,066	130,000	-	0.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	163,000	132,811	131,454	130,000	(33,000)	-20.2%
Total Operating Revenues	17,621,489	18,306,890	18,328,000	16,933,658	(687,831)	-3.9%
Expenditures						
Faculty Salaries and Benefits	7,765,624	7,765,624	7,610,311	8,024,497	258,873	3.3%
Faculty FTE	112.0	112.0		113.0	1.0	0.9%
Administrative Salaries and Benefits	5,240,480	5,240,480	5,083,266	5,623,374	382,894	7.3%
Administrative FTE	84.6	84.6		88.5	3.9	4.6%
Classified Salaries and Benefits	3,076,561	3,076,561	2,922,732	3,042,023	(34,538)	-1.1%
Classified FTE	64.2	64.2		61.7	(2.5)	-3.9%
Student Employment	501,190	501,190	490,634	510,715	9,525	1.9%
Operating Budgets	3,347,005	3,306,029	3,232,938	3,276,576	(70,429)	-2.1%
Professional Development/Travel	373,673	414,649	411,507	422,508	48,835	13.1%
Utilities	770,000	770,000	644,855	770,000	-	0.0%
Capital	800,590	800,590	528,962	379,538	(421,052)	-52.6%
Scholarships & Fellowships-Gross	1,139,050	1,145,541	1,145,541	1,320,192	181,142	15.9%
(Scholarship Allowance)	(3,288,188)	(3,288,188)	(3,288,188)	(3,376,070)	(87,882)	
Scholarships & Fellowships-Net	(2,149,138)	(2,142,647)	(2,142,647)	(2,055,878)	93,260	
Transfers Out - Debt Service	-	-	-	-	-	
Transfers Out (In)	(30,000)	(30,000)	212,424	(30,000)	-	0.0%
Other Expenses	-	-	55,000	-	-	
Overhead Allocation	(2,074,496)	(2,074,496)	(2,074,496)	(2,028,091)	46,405	-2.2%
Total Operating Expenditures	17,621,489	17,627,980	16,975,486	17,935,262	313,773	1.8%
Net Revenue	-	678,910	1,352,514	(1,001,604)		
Adjustments	-	-	-	-		
Beginning Fund Balance	5,483,897	5,483,897	5,483,897	6,836,411		
Ending Fund Balance	5,483,897	6,162,807	6,836,411	5,834,807		

/1 Pending Board approval on May 13, 2011.

Western State College of Colorado
FY2011-12 Budget and Comparison
Auxiliary Funds
(by natural classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	4,309,405	4,309,405	4,789,040	5,184,181	874,776	20.3%
(Scholarship Allowance)	(185,211)	(185,211)	(185,211)	(220,614)	(35,403)	
Tuition and Fees-Net	4,124,194	4,124,194	4,603,829	4,963,567	839,373	
Sales & Services of Auxiliary Enterprises-Gross	7,884,684	7,884,684	7,725,954	7,829,442	(55,242)	-0.7%
(Scholarship Allowance)	(620,054)	(620,054)	(620,054)	(661,842)	(41,788)	
Sales & Services of Auxiliary Enterprises-Net	7,264,630	7,264,630	7,105,900	7,167,600	(97,030)	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	549,047	549,047	502,871	589,928	40,881	7.4%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	60,000	60,000	71,550	70,000	10,000	16.7%
Total Revenues	11,997,871	11,997,871	12,284,150	12,791,095	793,224	6.6%
Expenditures						
Faculty Salaries and Benefits	667,317	667,317	895,499	1,153,666	486,349	72.9%
Faculty FTE	8.9	8.9		17.6	8.7	98.3%
Administrative Salaries and Benefits	1,010,301	1,010,301	1,000,198	1,048,605	38,304	3.8%
Administrative FTE	19.7	19.7		19.7	0.0	0.0%
Classified Salaries and Benefits	214,699	214,699	211,699	220,969	6,270	2.9%
Classified FTE	4.0	4.0		4.0	0.0	0.0%
Student Employment	429,000	429,000	426,855	433,794	4,794	1.1%
Operating Budgets	3,896,860	3,896,860	4,276,192	4,174,408	277,548	7.1%
Professional Development/Travel	303,166	303,166	301,650	303,782	616	0.2%
Utilities	740,000	740,000	550,000	561,045	(178,955)	-24.2%
Capital	523,195	523,195	535,195	539,803	16,608	3.2%
Scholarships & Fellowships-Gross	372,074	372,074	282,134	338,307	(33,767)	-9.1%
(Scholarship Allowance)	(805,265)	(805,265)	(805,265)	(882,456)	(77,191)	
Scholarships & Fellowships-Net	(433,191)	(433,191)	(523,131)	(544,149)	(110,958)	
Transfers Out - Debt Service	2,572,028	2,572,028	2,572,028	2,871,081	299,053	11.6%
Transfers Out (In)	-	-	30,605	-	-	
Other Expenses	-	-	56,999	-	-	
Overhead Allocation	2,074,496	2,074,496	2,074,496	2,028,091	(46,405)	-2.2%
Total Expenditures	11,997,871	11,997,871	12,408,285	12,791,095	793,224	6.6%
Net Revenue	-	-	(124,135)	-		
Adjustments	-	-	-	-		
Beginning Fund Balance	2,434,310	2,434,310	2,434,310	2,310,175		
Ending Fund Balance	2,434,310	2,434,310	2,310,175	2,310,175		

Western State College of Colorado
FY2011-12 Budget and Comparison
Restricted Funds
(by natural classification)

	FY2010-11 Original Budget	FY2010-11 Adjusted Budget	Projected Year End as of March 31, 2011	FY2011-12 Budget	\$ Change From FY2010-11 Original	% Change From FY2010-11 Original
Revenues						
Tuition and Fees-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Tuition and Fees-Net	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	
Federal, State, Private Grants and Contracts	5,051,032	5,051,032	5,181,505	5,077,875	26,843	0.5%
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	-	-	-	-	-	
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	-	-	-	-	-	
Total Revenues	5,051,032	5,051,032	5,181,505	5,077,875	26,843	0.5%
Expenditures						
Faculty Salaries and Benefits	619,492	619,492	472,648	463,195	(156,297)	-25.2%
Faculty FTE						
Administrative Salaries and Benefits	252,425	252,425	156,309	153,183	(99,242)	-39.3%
Administrative FTE						
Classified Salaries and Benefits	6,834	6,834	5,978	5,858	(976)	-14.3%
Classified FTE						
Student Employment	354,812	354,812	344,702	337,808	(17,004)	-4.8%
Operating Budgets	231,747	231,747	180,778	177,162	(54,585)	-23.6%
Professional Development/Travel	129,943	129,943	71,908	70,470	(59,473)	-45.8%
Utilities	-	-	-	-	-	
Capital	63,353	63,353	54,752	53,657	(9,696)	-15.3%
Scholarships & Fellowships-Gross	3,362,426	3,362,426	3,748,613	3,786,542	424,116	12.6%
(Scholarship Allowance)	-	-	-	-	-	
Scholarships & Fellowships-Net	3,362,426	3,362,426	3,748,613	3,786,542	424,116	
Transfers Out- Debt Service	-	-	-	-	-	
Transfers Out (In)	30,000	30,000	(28,704)	30,000	-	0.0%
Debt Service	-	-	-	-	-	
Overhead Allocation	-	-	-	-	-	
Total Expenditures	5,051,032	5,051,032	5,006,984	5,077,875	26,843	0.5%
Net Revenue	-	-	174,521	-		
Adjustments /1	-	-	(174,521)	-		
Beginning Fund Balance	-	-	-	-		
Ending Fund Balance	-	-	-	-		

/1 Adjustments in FY2010-11 includes recognition that in the restricted funds revenues and expenditures will balance at fiscal year end.

Tuition, Food Service, Housing and Fee Table

Western State College of Colorado

	Academic Year 2010-11 Actual	Academic Year 2011-12	\$ Change	% Change	Summer 2011 Rates	Summer 2012	\$ Change	% Change
Tuition Costs								
Per Credit Rate								
Resident Undergraduate- Student Share (excludes stipend)	142.60	163.40	20.80	14.6%	142.60	163.40	20.80	14.6%
Non-Resident Undergraduate	537.00	564.00	27.00	5.0%	537.00	564.00	27.00	5.0%
Full Time Rate					6 Credits	6 Credits		
Resident Undergraduate- Student Share (excludes stipend)	3,422.40	3,921.60	499.20	14.6%	855.60	980.40	124.80	14.6%
Non-Resident Undergraduate	12,888.00	13,536.00	648.00	5.0%	3,222.00	3,384.00	162.00	5.0%
Food Service								
Blue Mesa Plan	4,098.00	4,220.00	122.00	3.0%	N/A	N/A	N/A	N/A
Mountaineer Plan (most common)	3,742.00	3,854.00	112.00	3.0%	N/A	N/A	N/A	N/A
Crimson Plan	3,306.00	3,404.00	98.00	3.0%	N/A	N/A	N/A	N/A
Gothic Plan	2,400.00	2,472.00	72.00	3.0%	N/A	N/A	N/A	N/A
Housing								
Dorms								
Single - Escalante Residence Complex	5,842.00	5,406.00	(436.00)	-7.5%	N/A	N/A	N/A	N/A
Single - Ute Residence Hall /1	N/A	5,406.00	N/A	N/A	N/A	N/A	N/A	N/A
Single - Mears Residence Complex	5,174.00	5,406.00	232.00	4.5%	N/A	N/A	N/A	N/A
Double - Escalante Residence Complex	4,884.00	4,618.00	(266.00)	-5.4%	N/A	N/A	N/A	N/A
Double - Ute Residence Hall /1	N/A	4,618.00	N/A	N/A	N/A	N/A	N/A	N/A
Double - Mears Residence Complex	4,420.00	4,618.00	198.00	4.5%	N/A	N/A	N/A	N/A
Apartments								
Nontraditional - Monthly Rent	626.00	645.00	19.00	3.0%	N/A	N/A	N/A	N/A
Shavano Residence Complex- Single	5,464.00	5,628.00	164.00	3.0%	N/A	N/A	N/A	N/A
Shavano Residence Complex- Double	4,548.00	4,684.00	136.00	3.0%	N/A	N/A	N/A	N/A
Chipeta Residence Complex- 1 Bed Unfurnished	6,782.00	6,984.00	202.00	3.0%	N/A	N/A	N/A	N/A
Chipeta Residence Complex- 2 Bed Unfurnished	6,164.00	6,348.00	184.00	3.0%	N/A	N/A	N/A	N/A
Chipeta Residence Complex- Furnished	7,088.00	7,300.00	212.00	3.0%	N/A	N/A	N/A	N/A
Mandatory Student Fees								
College Center Operations								
Per Credit	10.90	11.10	0.20	1.8%	10.90	11.10	0.20	1.8%
Full Time (24+ credits)	261.60	266.40	4.80	1.8%	65.40	66.60	1.20	1.8%
					6 Credits	6 Credits		
Facility Fee								
Per Credit	20.82	28.03	7.21	34.6%	20.82	28.03	7.21	34.6%
Full Time (30+ credit)	624.60	840.90	216.30	34.6%	124.92	168.18	43.26	34.6%
					6 Credits	6 Credits		
Student Government Association Fee								
Per Credit	7.00	7.10	0.10	1.4%	7.00	7.10	0.10	1.4%
Full Time (24+ credits)	168.00	170.40	2.40	1.4%	42.00	42.60	0.60	1.4%
					6 Credits	6 Credits		
Intercollegiate Athletic Fee								
Per Credit	8.15	8.30	0.15	1.8%	8.15	8.30	0.15	1.8%
Full Time (24+ credits)	195.60	199.20	3.60	1.8%	48.90	49.80	0.90	1.8%
					6 Credits	6 Credits		
Computer Fee								
Per Credit	3.95	4.00	0.05	1.3%	3.95	4.00	0.05	1.3%
Full Time (24+ credits)	94.80	96.00	1.20	1.3%	23.70	24.00	0.30	1.3%
					6 Credits	6 Credits		
Campus Sustainability (Full Time at 4+ credits)	9.00	9.15	0.15	1.7%	2.25	2.29	0.04	1.7%
Other Fees								
Fitness Center- (negative check off) (Full Time at 6+ credits)	50.00	50.00	0.00	0.0%	0.00	0.00	0.00	N/A
Application Fee (including on-line)	30.00	30.00	0.00	0.0%	30.00	30.00	0.00	0.0%
Transcript Fee	4.00	6.00	2.00	50.0%	4.00	6.00	2.00	50.0%
Rush Transcript Fee	10.00	12.00	2.00	20.0%	10.00	12.00	2.00	20.0%
Late Payment Fee	50.00	50.00	0.00	0.0%	50.00	50.00	0.00	0.0%
Return Check Fee	17.00	17.00	0.00	0.0%	17.00	17.00	0.00	0.0%
Orientation Fee	120.00	120.00	0.00	0.0%	N/A	N/A	N/A	N/A

/1 From FY2008-09 to FY2010-11, Ute Hall has served as transition space for capital construction projects.

**Western State College of Colorado
Overhead Allocation from General Fund to Auxiliary Funds
Fiscal Year 2011-12
Leonard Silence**

The following is the methodology to allocate Overhead Costs of the General Fund to Auxiliary Enterprise Funds for FY 2011-12.

The Institutional Support costs are allocated using a weighting the following:

Auxiliary Enterprise Funds	Weight
Dorms and Apartments	75%
Cafeteria	50%
Bookstore	63%
Student Union	75%
Conference Services *	75%
Extended Studies	75%
Grad Operations	75%

This method does not attempt to allocate costs based on the segment's ability to pay since it does not consider net operating income in the allocation.

The figures used to develop the allocation percentages are budgeted 2010-11 figures.

Student Services

An allocation of 50% of the costs of the Student Services Office and 30% of the Financial Services Office will be included in the overhead allocation for 2011-12

		2010-11 Budget		2011-12 Overhead To Allocate
Student Services		\$77,248	50.0%	\$38,624
Financial Services (Financial Aid)		437,807	30.0%	131,342
				\$169,966
Registration Services		252,506		\$26,261
Allocation Between the Auxiliary Funds		Allocation %		
Dorms and Apartments Budget	\$1,524,544	81.1%		\$137,775
College Center Budget	356,207	18.9%		32,191
Extended Studies		5.2%		13,130
Grad Operations		5.2%		13,130
	\$1,880,751	110.4%		\$196,227

Institutional Support

The Institutional Support allocation to the Auxiliary Enterprise Funds was calculated by dividing the total actual institutional support expenditures in the 2009-10 budget by the total expenditures for all Unrestricted Current Funds expenditures (net of mandatory transfers for debt service).

		2010-11		2011-12 Overhead To Allocate
Unrestricted Current Fund Expenditures Budget				
Net of Debt Service Transfers		\$31,140,785		
Institutional Support Expenditures				
Before Overhead Allocations		\$3,714,751	11.9%	
				Staff FTE
Total Auxiliary Enterprise Funds		\$5,017,215	16.1%	Allocation %
Auxiliary Enterprise Funds	2010-11 Exps Budget Before Admin Ov.Head & Dbt Serv.		Administrative Allowance % 2011-12	
Dorms and Apartments	\$1,131,757	75.0%	11.9%	\$135,006
Cafeteria	818,992	50.0%	11.9%	97,697
Bookstore	632,999	62.5%	11.9%	75,510
Student Union	267,155	75.0%	11.9%	31,869
Conference Services *	379,415	75.0%	11.9%	45,260
Extended Studies	534,752	75.0%	11.9%	63,790
Grad Operations	1,252,145	75.0%	11.9%	149,367
			Percentage of Institutional Sup.	
Total Aux. Ent. Funds	\$5,017,215		16.1%	\$598,499

* This does not include the contribution from Conference Services to the Athletics program.

O&M of Plant	2010-11 Budget	State Buildings	Aux Ent. Buildings	2011-12 Overhead To Allocate
Total Cost of O&M of Plant	\$3,477,763			
Less Utilities	-770,000			
Less Bldg & Janitorial Sup.	-137,038	517776	512378	
Less Capital	-91,000			
Total Cost of O&M of Plant	\$2,479,725	50.3%	49.7%	\$1,233,366
		Class Room Sq Cr Hrs		
Extended Studies	\$2,244,397	14.5%	1.8%	\$5,858
Grad Programs	\$2,244,397	14.5%	1.8%	\$5,858
Distribution among Aux	SQ FT			\$1,221,650
Dorms	424,102	82.8%		\$1,011,176
Cafeteria	9,040	1.8%		\$21,554
Bookstore	2,134	0.4%		\$5,088
Student Center	58,826	11.5%		\$140,257
Conference Service	18,276	3.6%		\$43,575
	512,378	100.0%		\$1,221,650
				\$1,233,366

Total Allocation to Auxiliary Enterprise Funds 2011-12				
	Student Services	Inst. Support	O&M of Plant	2011-12 Total
Dorms	\$137,775	\$135,006	\$1,011,176	\$1,283,957
Cafeteria	0	97,697	21,554	119,251
Bookstore	0	75,510	5,088	80,598
Student Center	32,191	31,869	140,257	204,317
Conference Services	0	45,260	43,575	88,835
Extended Studies	13,130	63,790	5,858	82,778
Grad Programs	13,130	149,367	5,858	168,355
	\$196,227	\$598,499	\$1,233,366	\$2,028,091
2010-11 Allocation	\$203,457	\$633,756	\$1,237,283	\$2,074,496
Change from 2010-11	-\$7,230	-\$35,257	-\$3,917	-\$46,405
	-3.6%	-5.6%	-0.3%	-2.2%