Section 5

Budget Assumptions and Policies

Western State College of Colorado
FY2012-13 Budget and Comparison
Consolidated Current Funds- E&G Fund, Auxiliary Funds, and Restricted Funds
(by natural classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	18,387,642	17,694,917	17,388,797	21,096,982	2,709,340	14.7%
(Scholarship Allowance)	(3,596,684)	(3,596,684)	(3,596,684)	(5,786,874)	(2,190,190)	
Tuition and Fees-Net	14,790,958	14,098,233	13,792,113	15,310,108	519,150	
Sales & Services of Auxiliary Enterprises-Gross	7,829,442	7,829,442	7,011,643	7,891,717	62,275	0.8%
(Scholarship Allowance)	(661,842)	(661,842)	(661,842)	(361,741)	300,101	
Sales & Services of Auxiliary Enterprises-Net	7,167,600	7,167,600	6,349,801	7,529,976	362,376	
Federal, State, Private Grants and Contracts	5,077,875	5,077,875	4,629,670	4,814,857	(263,018)	-5.2%
Sales and Services of Educational Activities	6,846,267	6,846,267	6,979,209	6,737,362	(108,905)	-1.6%
Other Operating Revenue	719,928	719,928	896,055	741,538	21,610	3.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	200,000	200,000	163,491	190,000	(10,000)	-5.0%
Total Operating Revenues	**34,802,628**	**34,109,903**	**32,810,339**	**35,323,841**	**521,213**	1.5%
Expenditures						
Faculty Salaries and Benefits	9,641,358	9,480,585	9,389,653	9,788,508	147,150	1.5%
Faculty FTE	130.6	130.6	-	131.5	1.0	0.8%
Administrative Salaries and Benefits	6,825,162	6,734,225	6,689,034	6,675,306	(149,856)	-2.2%
Administrative FTE	108.2	109.5	-	105.3	(2.8)	-2.6%
Classified Salaries and Benefits	3,268,850	3,150,081	3,055,020	3,222,764	(46,086)	-1.4%
Classified FTE	65.7	64.7	-	65.2	(0.5)	-0.8%
Student Employment	1,282,317	1,278,234	1,317,627	1,288,239	5,922	0.5%
Operating Budgets	7,628,146	7,521,852	8,087,097	7,447,467	(180,679)	-2.4%
Professional Development/Travel	796,760	793,540	985,426	735,058	(61,702)	-7.7%
Utilities	1,331,045	1,306,045	964,700	1,055,714	(275,331)	-20.7%
Capital	972,998	775,983	179,206	428,622	(544,376)	-55.9%
Scholarships & Fellowships-Gross	5,445,041	5,445,041	5,199,767	8,027,413	2,582,372	47.4%
(Scholarship Allowance)	(4,258,526)	(4,258,526)	(4,258,526)	(6,148,615)	(1,890,089)	
Scholarships & Fellowships-Net	1,186,515	1,186,515	941,241	1,878,798	692,283	
Transfers Out - Debt Service	2,871,081	2,871,081	2,641,493	3,528,365	657,284	
Transfers Out (In)	-	-	10,662	-	-	
Other Expenses	-	-	50,365	-	-	
Overhead Allocation	-	-	-	-	-	
Total Operating Expenditures	**35,804,232**	**35,098,141**	**34,311,524**	**36,048,841**	**244,609**	0.7%
Net Revenue	**(1,001,604)**	**(988,238)**	**(1,501,185)**	**(725,000)**		
Adjustments	**-**	**-**	**63,891**	**-**		
Beginning Fund Balance	**10,001,545**	**10,001,545**	**10,001,545**	**8,564,251**		
Ending Fund Balance	**8,999,941**	**9,013,307**	**8,564,251**	**7,839,251**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Education and General Fund (E&G)
(by natural classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	13,203,461	12,510,736	12,508,578	16,020,722	2,817,261	21.3%
(Scholarship Allowance)	(3,376,070)	(3,376,070)	(3,376,070)	(5,624,352)	(2,248,282)	
Tuition and Fees-Net	9,827,391	9,134,666	9,132,508	10,396,370	568,979	
Sales & Services of Auxiliary Enterprises-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	6,846,267	6,846,267	6,979,209	6,737,362	(108,905)	-1.6%
Other Operating Revenue	130,000	130,000	209,403	159,000	29,000	22.3%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	130,000	130,000	102,663	130,000	-	0.0%
Total Operating Revenues	**16,933,658**	**16,240,933**	**16,423,783**	**17,422,732**	**489,074**	2.9%
Expenditures						
Faculty Salaries and Benefits	8,024,497	7,863,724	7,720,166	8,218,170	193,673	2.4%
Faculty FTE	113.0	113.0		115.0	2.0	1.8%
Administrative Salaries and Benefits	5,623,374	5,532,437	5,517,369	5,554,731	(68,643)	-1.2%
Administrative FTE	88.5	89.8		87.4	(1.1)	-1.2%
Classified Salaries and Benefits	3,042,023	2,923,254	2,893,546	2,977,477	(64,546)	-2.1%
Classified FTE	61.7	60.7		60.7	(1.0)	-1.7%
Student Employment	510,715	506,632	575,823	556,945	46,230	9.1%
Operating Budgets	3,276,576	3,170,282	3,509,950	3,402,149	125,573	3.8%
Professional Development/Travel	422,508	419,288	519,820	384,965	(37,543)	-8.9%
Utilities	770,000	745,000	475,144	525,764	(244,236)	-31.7%
Capital	379,538	182,523	114,167	229,900	(149,638)	-39.4%
Scholarships & Fellowships-Gross	1,320,192	1,320,192	1,320,192	3,891,043	2,570,851	194.7%
(Scholarship Allowance)	(3,376,070)	(3,376,070)	(3,376,070)	(5,624,352)	(2,248,282)	
Scholarships & Fellowships-Net	(2,055,878)	(2,055,878)	(2,055,878)	(1,733,309)	322,569	
Transfers Out - Debt Service	-	-	125,007	125,007		
Transfers Out (In)	(30,000)	(30,000)	(23,109)	(30,000)	-	0.0%
Other Expenses	-	-	-	-	-	
Overhead Allocation	(2,028,091)	(2,028,091)	(2,028,091)	(2,064,067)	(35,976)	1.8%
Total Operating Expenditures	**17,935,262**	**17,229,171**	**17,343,914**	**18,147,732**	**87,463**	0.5%
Net Revenue	**(1,001,604)**	**(988,238)**	**(920,131)**	**(725,000)**		
Adjustments	**-**	**-**	**-**	**-**		
Beginning Fund Balance	**6,809,959**	**6,809,959**	**6,809,959**	**5,889,828**		
Ending Fund Balance	**5,808,355**	**5,821,721**	**5,889,828**	**5,164,828**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Auxiliary Funds
(by natural classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	5,184,181	5,184,181	4,880,219	5,076,260	(107,921)	-2.1%
(Scholarship Allowance)	(220,614)	(220,614)	(220,614)	(162,522)	58,092	
Tuition and Fees-Net	4,963,567	4,963,567	4,659,605	4,913,738	(49,829)	
Sales & Services of Auxiliary Enterprises-Gross	7,829,442	7,829,442	7,011,643	7,891,717	62,275	0.8%
(Scholarship Allowance)	(661,842)	(661,842)	(661,842)	(361,741)	300,101	
Sales & Services of Auxiliary Enterprises-Net	7,167,600	7,167,600	6,349,801	7,529,976	362,376	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	589,928	589,928	686,652	582,538	(7,390)	-1.3%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	70,000	70,000	60,828	60,000	(10,000)	-14.3%
Total Revenues	**12,791,095**	**12,791,095**	**11,756,886**	**13,086,252**	**295,157**	2.3%
Expenditures						
Faculty Salaries and Benefits	1,153,666	1,153,666	1,238,716	1,155,834	2,168	0.2%
Faculty FTE	17.6	17.6		16.5	(1.0)	-5.8%
Administrative Salaries and Benefits	1,048,605	1,048,605	1,026,141	983,496	(65,109)	-6.2%
Administrative FTE	19.7	19.7		17.9	(1.8)	-8.9%
Classified Salaries and Benefits	220,969	220,969	155,792	240,045	19,076	8.6%
Classified FTE	4.0	4.0		4.5	0.5	12.5%
Student Employment	433,794	433,794	471,858	429,000	(4,794)	-1.1%
Operating Budgets	4,174,408	4,174,408	4,433,446	3,886,781	(287,627)	-6.9%
Professional Development/Travel	303,782	303,782	398,259	287,032	(16,750)	-5.5%
Utilities	561,045	561,045	489,556	529,950	(31,095)	-5.5%
Capital	539,803	539,803	27,712	150,706	(389,097)	-72.1%
Scholarships & Fellowships-Gross	338,307	338,307	319,974	480,246	141,939	42.0%
(Scholarship Allowance)	(882,456)	(882,456)	(882,456)	(524,263)	358,193	
Scholarships & Fellowships-Net	(544,149)	(544,149)	(562,482)	(44,017)	500,132	
Transfers Out - Debt Service	2,871,081	2,871,081	2,516,486	3,403,358	532,277	18.5%
Transfers Out (In)	-	-	109	-	-	
Other Expenses	-	-	50,365	-	-	
Overhead Allocation	2,028,091	2,028,091	2,028,091	2,064,067	35,976	1.8%
Total Expenditures	**12,791,095**	**12,791,095**	**12,274,049**	**13,086,252**	**295,157**	2.3%
Net Revenue	**-**	**-**	**(517,163)**	**-**		
Adjustments	**-**	**-**	**-**	**-**		
Beginning Fund Balance	**3,191,586**	**3,191,586**	**3,191,586**	**2,674,423**		
Ending Fund Balance	**3,191,586**	**3,191,586**	**2,674,423**	**2,674,423**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Restricted Funds
(by natural classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 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	5,077,875	5,077,875	4,629,670	4,814,857	(263,018)	-5.2%
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	-	-	-	-	-	
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	-	-	-	-	-	
Total Revenues	**5,077,875**	**5,077,875**	**4,629,670**	**4,814,857**	**(263,018)**	-5.2%
Expenditures						
Faculty Salaries and Benefits	463,195	463,195	430,771	414,504	(48,691)	-10.5%
Faculty FTE						
Administrative Salaries and Benefits	153,183	153,183	145,524	137,079	(16,104)	-10.5%
Administrative FTE						
Classified Salaries and Benefits	5,858	5,858	5,682	5,242	(616)	-10.5%
Classified FTE						
Student Employment	337,808	337,808	269,946	302,294	(35,514)	-10.5%
Operating Budgets	177,162	177,162	143,701	158,537	(18,625)	-10.5%
Professional Development/Travel	70,470	70,470	67,347	63,061	(7,409)	-10.5%
Utilities	-	-	-	-	-	
Capital	53,657	53,657	37,327	48,016	(5,641)	-10.5%
Scholarships & Fellowships-Gross	3,786,542	3,786,542	3,559,601	3,656,124	(130,418)	-3.4%
(Scholarship Allowance)	-	-	-	-	-	
Scholarships & Fellowships-Net	3,786,542	3,786,542	3,559,601	3,656,124	(130,418)	
Transfers Out- Debt Service	-	-	-	-		
Transfers Out (In)	30,000	30,000	33,662	30,000	-	0.0%
Debt Service	-	-	-	-	-	
Overhead Allocation	-	-	-	-	-	
Total Expenditures	**5,077,875**	**5,077,875**	**4,693,561**	**4,814,857**	**(263,018)**	-5.2%
Net Revenue	**-**	**-**	**(63,891)**	**-**		
Adjustments /1	**-**	**-**	**63,891**	**-**		
Beginning Fund Balance	**-**	**-**	**-**	**-**		
Ending Fund Balance	**-**	**-**	**-**	**-**		

/1 Adjustments in FY2011-12 includes recognition that in the restricted funds revenues and expenditures will balance at fiscal year end.

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Consolidated Current Funds- E&G Fund, Auxiliary Funds, and Restricted Funds
(by NACUBO classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	18,387,642	17,694,917	17,388,797	21,096,982	2,709,340	14.7%
(Scholarship Allowance)	(3,596,684)	(3,596,684)	(3,596,684)	(5,786,874)	(2,190,190)	
Tuition and Fees-Net	14,790,958	14,098,233	13,792,113	15,310,108	519,150	
Sales & Services of Auxiliary Enterprises-Gross	7,829,442	7,829,442	7,011,643	7,891,717	62,275	0.8%
(Scholarship Allowance)	(661,842)	(661,842)	(661,842)	(361,741)	300,101	
Sales & Services of Auxiliary Enterprises-Net	7,167,600	7,167,600	6,349,801	7,529,976	362,376	
Federal, State, Private Grants and Contracts	5,077,875	5,077,875	4,629,670	4,814,857	(263,018)	-5.2%
Sales and Services of Educational Activities	6,846,267	6,846,267	6,979,209	6,737,362	(108,905)	-1.6%
Other Operating Revenue	719,928	719,928	896,055	741,538	21,610	3.0%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	200,000	200,000	163,491	190,000	(10,000)	-5.0%
Total Operating Revenues	**34,802,628**	**34,109,903**	**32,810,339**	**35,323,841**	**521,213**	1.5%
Expenditures						
Instruction	12,430,249	12,160,008	12,081,733	11,950,217	(480,032)	-3.9%
Research	16,972	16,972	20,435	20,963	3,991	23.5%
Public Service	125,652	125,652	154,934	157,860	32,208	25.6%
Academic Support	2,006,537	1,958,337	1,836,749	1,790,167	(216,370)	-10.8%
Student Services	3,648,024	3,623,112	3,815,500	3,836,611	188,587	5.2%
Institutional Support	3,223,667	3,003,830	3,065,583	3,184,018	(39,649)	-1.2%
Operation and Maintenance of Plant	2,192,141	2,049,241	1,889,955	1,942,774	(249,367)	-11.4%
Scholarships & Fellowships-Gross	5,445,041	5,445,041	5,199,767	8,027,413	2,582,372	47.4%
(Scholarship Allowance)	(4,258,526)	(4,258,526)	(4,258,526)	(6,148,615)	(1,890,089)	
Scholarships & Fellowships-Net	1,186,515	1,186,515	941,241	1,878,798	692,283	
Auxiliary Enterprises Expenditures	8,103,394	8,103,394	7,802,874	7,759,068	(344,326)	-4.2%
Nonoperating Expenditures						
Transfers Out - Debt Service	2,871,081	2,871,081	2,641,493	3,528,365	657,284	22.9%
Transfers (In) Out - Other	-	-	10,662	-	-	
Other Expenses	-	-	50,365	-	-	
Total Operating Expenditures	**35,804,232**	**35,098,142**	**34,311,524**	**36,048,841**	**244,609**	0.7%
Net Revenue	**(1,001,604)**	**(988,239)**	**(1,501,185)**	**(725,000)**		
Adjustments	**-**	**-**	**63,891**	**-**		
Beginning Fund Balance	**10,001,545**	**10,001,545**	**10,001,545**	**8,564,251**		
Ending Fund Balance	**8,999,941**	**9,013,306**	**8,564,251**	**7,839,251**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Education and General Fund (E&G)
(by NACUBO classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	13,203,461	12,510,736	12,508,578	16,020,722	2,817,261	21.3%
(Scholarship Allowance)	(3,376,070)	(3,376,070)	(3,376,070)	(5,624,352)	(2,248,282)	
Tuition and Fees-Net	9,827,391	9,134,666	9,132,508	10,396,370	568,979	
Sales & Services of Auxiliary Enterprises-Gross	-	-	-	-	-	
(Scholarship Allowance)	-	-	-	-	-	
Sales & Services of Auxiliary Enterprises-Net	-	-	-	-	-	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	6,846,267	6,846,267	6,979,209	6,737,362	(108,905)	-1.6%
Other Operating Revenue	130,000	130,000	209,403	159,000	29,000	22.3%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	130,000	130,000	102,663	130,000	-	0.0%
Total Operating Revenues	**16,933,658**	**16,240,933**	**16,423,783**	**17,422,732**	**489,074**	2.9%
Expenditures						
Instruction	9,282,998	9,012,757	9,017,321	9,369,212	86,214	0.9%
Research		-	-	-	-	
Public Service	41,721	41,721	41,721	41,721	-	0.0%
Academic Support	1,963,168	1,914,968	1,803,278	1,755,831	(207,337)	-10.6%
Student Services	3,349,762	3,324,850	3,529,925	3,543,656	193,894	5.8%
Institutional Support	3,205,706	2,985,869	3,047,699	3,165,672	(40,034)	-1.2%
Operation and Maintenance of Plant	2,177,785	2,034,885	1,857,950	1,909,942	(267,843)	-12.3%
Scholarships & Fellowships-Gross	1,320,192	1,320,192	1,320,192	3,891,043	2,570,851	194.7%
(Scholarship Allowance)	(3,376,070)	(3,376,070)	(3,376,070)	(5,624,352)	(2,248,282)	
Scholarships & Fellowships-Net	(2,055,878)	(2,055,878)	(2,055,878)	(1,733,309)	322,569	
Auxiliary Enterprises Expenditures	-	-	-	-	-	
Nonoperating Expenditures						
Transfers Out - Debt Service	-	-	125,007	125,007	125,007	
Transfers (In) Out - Other	(30,000)	(30,000)	(23,109)	(30,000)	-	0.0%
Other Expenses	-	-	-	-	-	
Total Operating Expenditures	**17,935,262**	**17,229,172**	**17,343,914**	**18,147,732**	**212,470**	1.2%
Net Revenue	**(1,001,604)**	**(988,239)**	**(920,131)**	**(725,000)**		
Adjustments	**-**	**-**	**-**	-		
Beginning Fund Balance	**6,809,959**	**6,809,959**	**6,809,959**	**5,889,828**		
Ending Fund Balance	**5,808,355**	**5,821,720**	**5,889,828**	**5,164,828**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Auxiliary Funds
(by NACUBO classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 Original
Revenues						
Tuition and Fees-Gross	5,184,181	5,184,181	4,880,219	5,076,260	(107,921)	-2.1%
(Scholarship Allowance)	(220,614)	(220,614)	(220,614)	(162,522)	58,092	
Tuition and Fees-Net	4,963,567	4,963,567	4,659,605	4,913,738	(49,829)	
Sales & Services of Auxiliary Enterprises-Gross	7,829,442	7,829,442	7,011,643	7,891,717	62,275	0.8%
(Scholarship Allowance)	(661,842)	(661,842)	(661,842)	(361,741)	300,101	
Sales & Services of Auxiliary Enterprises-Net	7,167,600	7,167,600	6,349,801	7,529,976	362,376	
Federal, State, Private Grants and Contracts	-	-	-	-	-	
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	589,928	589,928	686,652	582,538	(7,390)	-1.3%
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	70,000	70,000	60,828	60,000	(10,000)	-14.3%
Total Revenues	**12,791,095**	**12,791,095**	**11,756,886**	**13,086,252**	**295,157**	2.3%
Expenditures						
Instruction	2,425,043	2,425,043	2,538,909	2,041,921	(383,122)	-15.8%
Research	-	-	-	-	-	
Public Service	-	-	-	-	-	
Academic Support	-	-	-	-	-	
Student Services	-	-	-	-	-	
Institutional Support	-	-	-	-	-	
Operation and Maintenance of Plant	-	-	-	-	-	
Scholarships & Fellowships-Gross	338,307	338,307	319,974	480,246	141,939	42.0%
(Scholarship Allowance)	(882,456)	(882,456)	(882,456)	(524,263)	358,193	
Scholarships & Fellowships-Net	(544,149)	(544,149)	(562,482)	(44,017)	500,132	
Auxiliary Enterprises Expenditures	8,039,120	8,039,120	7,730,662	7,684,990	(354,130)	-4.4%
Nonoperating Expenditures						
Transfers Out - Debt Service	2,871,081	2,871,081	2,516,486	3,403,358	532,277	18.5%
Transfers (In) Out - Other	-	-	109	-	-	
Other Expenses	-	-	50,365	-	-	
Total Expenditures	**12,791,095**	**12,791,095**	**12,274,049**	**13,086,252**	**295,157**	2.3%
Net Revenue	**-**	**-**	**(517,163)**	**-**		
Adjustments	**-**	**-**	**-**	**-**		
Beginning Fund Balance	**3,191,586**	**3,191,586**	**3,191,586**	**2,674,423**		
Ending Fund Balance	**3,191,586**	**3,191,586**	**2,674,423**	**2,674,423**		

Western State College of Colorado
FY2012-13 Budget Proposal and Comparison
Restricted Funds
(by NACUBO classification)

	FY2011-12 Original Budget	FY2011-12 Adjusted Budget	Projected Year End as of March 31, 2012	FY2012-13 Proposed Budget	$ Change From FY2011-12 Original	% Change From FY2011-12 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	5,077,875	5,077,875	4,629,670	4,814,857	(263,018)	-5.2%
Sales and Services of Educational Activities	-	-	-	-	-	
Other Operating Revenue	-	-	-	-	-	
Nonoperating Revenues						
State Appropriations	-	-	-	-	-	
Investments and Interest Income	-	-	-	-	-	
Total Revenues	**5,077,875**	**5,077,875**	**4,629,670**	**4,814,857**	**(263,018)**	-5.2%
Expenditures						
Instruction	722,208	722,208	525,503	539,084	(183,124)	-25.4%
Research	16,972	16,972	20,435	20,963	3,991	23.5%
Public Service	83,931	83,931	113,213	116,139	32,208	38.4%
Academic Support	43,369	43,369	33,471	34,336	(9,033)	-20.8%
Student Services	298,262	298,262	285,575	292,955	(5,307)	-1.8%
Institutional Support	17,961	17,961	17,884	18,346	385	2.1%
Operation and Maintenance of Plant	14,356	14,356	32,005	32,832	18,476	128.7%
Scholarships & Fellowships-Gross	3,786,542	3,786,542	3,559,601	3,656,124	(130,418)	-3.4%
(Scholarship Allowance)	-	-	-	-	-	
Scholarships & Fellowships-Net	3,786,542	3,786,542	3,559,601	3,656,124	(130,418)	
Auxiliary Enterprises Expenditures	64,274	64,274	72,212	74,078	9,804	15.3%
Nonoperating Expenditures						
Transfers Out - Debt Service	-	-	-	-	-	
Transfers (In) Out - Other	30,000	30,000	33,662	30,000	-	0.0%
Other Expenses	-	-	-	-	-	
Total Expenditures	**5,077,875**	**5,077,875**	**4,693,561**	**4,814,857**	**(263,018)**	-5.2%
Net Revenue	**-**	**-**	**(63,891)**	**-**		
Adjustments /1	**-**	**-**	**63,891**	**-**		
Beginning Fund Balance	**-**	**-**	**-**	**-**		
Ending Fund Balance	**-**	**-**	**-**	**-**		

/1 Adjustments in FY2011-12 includes recognition that in the restricted fund revenues and expenditures will balance at fiscal year end.

Tuition, Food Service, Housing and Fee Table

Western State College of Colorado

	Academic Year 2011-12 Actual	Academic Year 2012-13 Approved	$ Change	% Change	Summer 2012 Rates	Summer 2013 Proposed	$ Change	% Change
Tuition Costs								
Per Credit Rate								
Resident Undergraduate- Student Share (excludes stipend)	163.40	192.80	29.40	18.0%	163.40	192.80	29.40	18.0%
Non-Resident Undergraduate	564.00	604.00	40.00	7.1%	564.00	604.00	40.00	7.1%
Full Time Rate					*6 Credits*	*6 Credits*		
Resident Undergraduate- Student Share (excludes stipend)	3,921.60	4,627.20	705.60	18.0%	980.40	1,156.80	176.40	18.0%
Non-Resident Undergraduate	13,536.00	14,496.00	960.00	7.1%	3,384.00	3,624.00	240.00	7.1%
Food Service								
Blue Mesa Plan	4,220.00	4,368.00	148.00	3.5%	N/A	N/A	N/A	N/A
Mountaineer Plan (most common)	3,854.00	3,988.00	134.00	3.5%	N/A	N/A	N/A	N/A
Crimson Plan	3,404.00	3,522.00	118.00	3.5%	N/A	N/A	N/A	N/A
Mountaineer 20	180.00	186.00	6.00	3.3%	N/A	N/A	N/A	N/A
Mountaineer 40	360.00	372.00	12.00	3.3%	N/A	N/A	N/A	N/A
Mountaineer 80	720.00	744.00	24.00	3.3%	N/A	N/A	N/A	N/A
Housing								
Dorms								
Single - Escalante, Mears, Ute	5,406.00	5,500.00	94.00	1.7%	N/A	N/A	N/A	N/A
Double - Escalante, Mears, Ute	4,618.00	4,700.00	82.00	1.8%	N/A	N/A	N/A	N/A
Apartments								
Chipeta- One Bedroom	6,984.00	6,250.00	(734.00)	-10.5%	N/A	N/A	N/A	N/A
Chipeta- Two Bedroom	6,348.00	5,700.00	(648.00)	-10.2%	N/A	N/A	N/A	N/A
Pinnacles- Two Bedroom	N/A	6,000.00	N/A	N/A	N/A	N/A	N/A	N/A
Pinnacles- Three Bedroom	N/A	5,500.00	N/A	N/A	N/A	N/A	N/A	N/A
Pinnacles- Four Bedroom (standard)	N/A	5,000.00	N/A	N/A	N/A	N/A	N/A	N/A
Pinnacles- Four Bedroom (super single)	N/A	5,500.00	N/A	N/A	N/A	N/A	N/A	N/A
Pinnacles- Four Bedroom (stacked double)	N/A	4,800.00	N/A	N/A	N/A	N/A	N/A	N/A
Mandatory Student Fees								
College Center Operations								
Per Credit	11.10	11.30	0.20	1.8%	11.10	11.30	0.20	1.8%
Full Time (24+ credits)	266.40	271.20	4.80	1.8%	66.60	67.80	1.20	1.8%
					6 Credits	6 Credits		
Facility Fee								
Per Credit	28.03	35.53	7.50	26.8%	28.03	35.53	7.50	26.8%
Full Time (30+ credit)	840.90	1,065.90	225.00	26.8%	168.18	213.18	45.00	26.8%
					6 Credits	6 Credits		
Student Government Association Fee								
Per Credit	7.10	7.25	0.15	2.1%	7.10	7.25	0.15	2.1%
Full Time (24+ credits)	170.40	174.00	3.60	2.1%	42.60	43.50	0.90	2.1%
					6 Credits	6 Credits		
Intercollegiate Athletic Fee								
Per Credit	8.30	8.45	0.15	1.8%	8.30	8.45	0.15	1.8%
Full Time (24+ credits)	199.20	202.80	3.60	1.8%	49.80	50.70	0.90	1.8%
					6 Credits	6 Credits		
Computer Fee								
Per Credit	4.00	4.10	0.10	2.5%	4.00	4.10	0.10	2.5%
Full Time (24+ credits)	96.00	98.40	2.40	2.5%	24.00	24.60	0.60	2.5%
					6 Credits	6 Credits		
Campus Sustainability (Full Time at 4+ credits)	9.15	9.35	0.20	2.2%	2.29	2.34	0.05	2.2%
Other Fees								
Renewable Energy Fee (negative check off)	N/A	30.00	N/A	N/A	0.00	0.00	0.00	N/A
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	30.00	30.00	0.00	0.0%	30.00	30.00	0.00	0.0%
Transcript Fee	6.00	6.00	0.00	0.0%	6.00	6.00	0.00	0.0%
Rush Transcript Fee	12.00	12.00	0.00	0.0%	12.00	12.00	0.00	0.0%
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%
Correspondence and CLEP Testing Fee (current student)	0.00	10.00	10.00	N/A	10.00	10.00	N/A	N/A
Correspondence and CLEP Testing Fee (non-current student)	0.00	15.00	15.00	N/A	15.00	15.00	N/A	N/A
Orientation Fee	120.00	220.00	100.00	83.3%	N/A	N/A	N/A	N/A

Western State College of Colorado
Overhead Allocation from General Fund to Auxiliary Funds
Fiscal Year 2012-13
Leonard Silence

The following is the methodology to allocate Overhead Costs of the General Fund to Auxiliary Enterprise Funds for FY 2012-13.

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

Auxiliary Enterprise Funds	Weight
Dorms and Apartments	100%
Cafeteria	50%
Bookstore	75%
Student Union	100%
Conference Services *	100%
Extended Studies	100%
Grad Operations	100%

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 2011-12 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 2012-13

		2011-12 Budget		2012-13 Overhead To Allocate
Student Services		$78,344	50.0%	$39,172
Financial Services (Financial Aid)		413,054	35.0%	144,569
				$183,741
Registration Services		266,014	10.4%	$27,665
Allocation Between the Auxiliary Funds		Allocation %		
Dorms and Apartments Budget	$1,325,487	78.1%		$143,512
College Center Budget	371,561	21.9%		40,229
Extended Studies		2.0%		5,320
Grad Operations		8.4%		22,345
	$1,697,048	110.4%		$211,406

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).

	2011-12		
Unrestricted Current Fund Expenditures Budget Net of Debt Service Transfers	$32,113,802		
Institutional Support Expenditures Before Overhead Allocations	$3,804,205	11.8%	
Total Auxilary Enterprise Funds	$5,920,787	18.4%	Staff FTE Allocation %

Auxiliary Enterprise Funds	2011-12 Exps Budget Before Admin Ov.Head & Dbt Serv.		Administrative Allowance % 2012-13		2012-13 Overhead To Allocate
Dorms and Apartments	$1,308,363	100.0%	11.8%		$154,989
Cafeteria	893,928	50.0%	11.8%		105,895
Bookstore	771,803	75.0%	11.8%		91,428
Student Union	371,561	100.0%	11.8%		44,015
Conference Services *	517,165	100.0%	11.8%		61,263
Extended Studies	722,065	100.0%	11.8%		85,536
Grad Operations	1,335,902	100.0%	11.8%	Percentage of Institutional Sup.	158,251
Total Aux. Ent. Funds	$5,920,787			18.4%	$701,377

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

O&M of Plant	2011-12 Budget	State Buildings	Aux Ent. Buildings	2012-13 Overhead To Allocate
Total Cost of O&M of Plant	$3,411,150			
Less Utilities	-770,000			
Less Bldg & Janitorial Sup.	-235,450	517,776	512,378	
Less Capital	-91,000			
Total Cost of O&M of Plant	$2,314,700	50.3%	49.7%	$1,151,285
		Class Room Space	Cr Hrs	
Extended Studies	$2,259,865	14.5%	1.8%	$5,898
Grad Programs	$2,259,865	14.5%	1.8%	$5,898
Distribution among Aux	SQ FT			$1,139,489
Dorms	424,102	82.8%		$943,170
Cafeteria	9,040	1.8%		$20,104
Bookstore	2,134	0.4%		$4,746
Student Center	58,826	11.5%		$130,824
Conference Service	18,276	3.6%		$40,644
	512,378	100.0%		$1,139,489
				$1,151,285

Total Allocation to Auxiliary Enterprise Funds 2012-13	Student Services	Inst. Support	O&M of Plant	2012-13 Total
Dorms	$143,512	$154,989	$943,170	$1,241,671
Cafeteria	0	105,895	20,104	125,999
Bookstore	0	91,428	4,746	96,174
Student Center	40,229	44,015	130,824	215,068
Conference Services	0	61,263	40,644	101,907
Extended Studies	5,320	85,536	5,898	96,754
Grad Programs	22,345	158,251	5,898	186,494
	$211,406	$701,377	$1,151,284	$2,064,068
2011-12 Allocation	$196,227	$598,499	$1,233,366	$2,028,091
Change from 2011-12	$15,179	$102,878	-$82,082	$35,977
	7.7%	17.2%	-6.7%	1.8%