



**Budgets and
Institutional
Analysis**

Operating Budget Summary

Fiscal Year

2002-03

**Colorado
State**
University

Knowledge to Go Places

Colorado State University
2002-03 Operating Budget Summary

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Colorado State University

2002-03 Operating Budget Summary

Total University

Revenues	General	Tuition	Indirect	Miscellaneous	Federal	Self-Funded	Contracts,	Reallocation	Total
	Funds	& Fees	Cost	Revenue	Funds	Operations	Grants, & Restricted	For Bridge	
			Recovery	& Cash		& Auxiliaries	Funds	Funding ²	
State Appropriated ¹	123,552,560	115,389,512	23,398,000	21,964,600	15,145,075		620,000	1,917,707	301,987,454
Seedling Tree Nursery						1,335,138			1,335,138
Educational Outreach						13,274,716			13,274,716
General Operations						10,460,000			10,460,000
Student Organizations						2,969,771			2,969,771
Intercollegiate Athletics						11,628,878			11,628,878
Student Financial Assistance							8,675,000		8,675,000
Student Financial Aid							10,435,000		10,435,000
Sponsored Programs							182,491,709		182,491,709
Auxiliary Enterprises						74,071,046			74,071,046
Total	<u>123,552,560</u>	<u>115,389,512</u>	<u>23,398,000</u>	<u>21,964,600</u>	<u>15,145,075</u>	<u>113,739,549</u>	<u>202,221,709</u>	<u>1,917,707</u>	<u>617,328,712</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	150,480,032	63,415,279	2,372,106	79,207,900	8,905,055	4,837,733	(1,742,298)	15,500	(5,503,853)		301,987,454
Seedling Tree Nursery	69,129	325,570	7,200	131,362		743,218	58,659				1,335,138
Educational Outreach	1,197,770	1,238,523	71,595	9,566,936			1,463,792		(263,900)		13,274,716
General Operations ³	1,525,822	959,185	178,999	5,331,883	297,000	25,000	1,171,611	973,500	(3,000)		10,460,000
Student Organizations	568,278	1,111,345	198,763	1,086,847	65,428	50,114	83,944		(194,948)		2,969,771
Intercollegiate Athletics	4,312,855	647,673	1,492,988	7,843,860		25,694			(2,694,192)		11,628,878
Student Financial Assistance ⁴		1,651,500		7,023,500							8,675,000
Student Financial Aid ⁴				10,435,000							10,435,000
Sponsored Programs	80,883,810	17,754,983	7,166,205	36,805,491		4,443,395	35,437,825				182,491,709
Auxiliary Enterprises ⁵											
Operations	5,643,925	28,400,420	325,005	20,238,174	4,774,065	1,074,327	3,013,692	16,330,910	(12,589,483)		67,211,035
Debt Service										4,450,545	4,450,545
Facilities Reserve										2,409,466	2,409,466
Total	<u>244,681,621</u>	<u>115,504,478</u>	<u>11,812,861</u>	<u>177,670,953</u>	<u>14,041,548</u>	<u>11,199,481</u>	<u>39,487,225</u>	<u>17,319,910</u>	<u>(21,249,376)</u>	<u>6,860,011</u>	<u>617,328,712</u>

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

² One-Time bridge funding provided to cover the balance of the FY03 general fund recision.

³ Ending Fund Balance included in operating expense category for the FY02-03 Operating Budget Summary Totals.

⁴ Expenditures for Student Financial Assistance and Aid are actually Financial Assistance and Workstudy Programs.

⁵ Debt Service, Repair and Replacement and Working Capital details are included in the Auxiliary Enterprises.

Colorado State University
2002-03 Operating Budget Summary

State Appropriated

(13,14,15,16,17,19,25,35,37,39,54,55,57,59 Fund Groups)

Revenue Budget

	<u>Total</u>
General Fund	123,552,560
Tuition	111,568,512
Indirect Cost Recoveries from Sponsored Programs	23,398,000
Treasury Interest	2,800,000
Course and Technology Fees	3,821,000
Other Miscellaneous Revenue	4,194,600
Self-Funded & Cash Operations	14,970,000
Federal Grants and Appropriations	15,145,075
Other State & Restricted Funds	620,000
One-Time Bridge Funds for GF Recision	<u>1,917,707</u>
Total Revenue	<u>301,987,454</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	98,241,895	16,781,702	553,385	24,325,620	2,675,540		142,578,142	(1,451,700)	141,126,442
Research	10,103,636	3,164,684	274,495	3,473,243	378,423		17,394,481	(18,000)	17,376,481
Public Service	17,863,652	4,911,082	688,959	10,328,355	233,600		34,025,648	(684,298)	33,341,350
Academic Support	12,784,713	10,760,619	185,853	10,702,226	233,545		34,666,956	(305,367)	34,361,589
Student Services	3,634,390	6,806,693	281,639	2,699,947			13,422,669	(365,928)	13,056,741
Institutional Support	5,886,881	11,295,705	349,285	6,646,780	257,415		24,436,066	(2,602,072)	21,833,994
Oper & Maint of Plant	664,384	9,664,482	38,490	10,703,687	1,059,210	8,905,055	31,035,308	(1,818,786)	29,216,522
Scholarships & Fellowships	134,491	30,312	-	10,343,542	-	-	10,508,345	-	10,508,345
Extension Agent Salaries -									
County Funds ¹	<u>1,165,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,990</u>	<u>-</u>	<u>1,165,990</u>
Total Expenditures	<u>150,480,032</u>	<u>63,415,279</u>	<u>2,372,106</u>	<u>79,223,400</u>	<u>4,837,733</u>	<u>8,905,055</u>	<u>309,233,605</u>	<u>(7,246,151)</u>	<u>301,987,454</u>

¹ County funds are not included in CSU Operations.

Colorado State University
2002-03 Operating Budget Summary

Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Total Revenue	<u>1,335,138</u>

Expenditure Budget by NACUBO Classifications

	<u>Salaries and Benefits</u>					Interdept Credits & Overhead Allocation	
	Professional	Support	Travel	Operating Expenses	Capital Outlay		<u>Total</u>
Public Service	<u>69,129</u>	<u>325,570</u>	<u>7,200</u>	<u>131,362</u>	<u>743,218</u>	<u>58,659</u>	<u>1,335,138</u>

Colorado State University
2002-03 Operating Budget Summary

Educational Outreach (Enterprise 3)

(12 Fund Group)

Revenue Budget

Educational Outreach	<u>Total</u> <u>13,274,716</u>
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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	1,197,770	1,238,523	71,595	9,566,936	-	1,199,892	13,274,716
Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,197,770</u>	<u>1,238,523</u>	<u>71,595</u>	<u>9,566,936</u>	<u>-</u>	<u>1,199,892</u>	<u>13,274,716</u>

**Colorado State University
2002-03 Operating Budget Summary**

Student Financial Assistance

(42 Fund Group)

Revenue Budget

Student Financial Assistance	<u>Total</u> <u>8,675,000</u>
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Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	<u>7,023,500</u>	<u>1,651,500</u>	<u>8,675,000</u>

Colorado State University
2002-03 Operating Budget Summary

General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>10,460,000</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost</u>		<u>Operating</u>	<u>Capital</u>		<u>Interdept</u>	
	<u>Professional</u>	<u>Support</u>	<u>of Sales</u>	<u>Travel</u>	<u>Expenses</u>	<u>Outlay</u>	<u>Utilities</u>	<u>Credits &</u>	<u>Total</u>
								<u>Overhead</u>	
								<u>Allocation</u>	
General Operations	<u>1,525,822</u>	<u>959,185</u>	<u>973,500</u>	<u>178,999</u>	<u>5,298,949</u>	<u>25,000</u>	<u>297,000</u>	<u>1,168,611</u>	<u>10,427,066</u>
Ending Fund Balance ¹									<u>32,934</u>

¹ Ending fund balance is offset to operating expenses.

Colorado State University
2002-03 Operating Budget Summary

Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

Student Organizations	<u>Total</u> <u>2,969,771</u>
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Expenditure Budget

	<u>Salaries and Benefits</u>						<u>Interdept Credits & Overhead Allocation</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Utilities</u>	<u>Capital Outlay</u>		<u>Total</u>
Student Organizations	<u>568,278</u>	<u>1,111,345</u>	<u>198,763</u>	<u>1,086,847</u>	<u>65,428</u>	<u>50,114</u>	<u>(111,004)</u>	<u>2,969,771</u>

Colorado State University
2002-03 Operating Budget Summary

Intercollegiate Athletics

(26 Fund Group)

Revenue Budget

Intercollegiate Athletics	<u>Total</u> <u>11,628,878</u>
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Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Interdept</u> <u>Credits &</u> <u>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>4,312,855</u>	<u>647,673</u>	<u>1,492,988</u>	<u>7,843,860</u>	<u>25,694</u>	<u>(2,694,192)</u> ¹	<u>11,628,878</u>

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

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2002-03 Operating Budget Summary

Student Financial Aid

(49 Fund Group)

Revenue Budget

Student Financial Aid

Total
10,435,000

Expenditure Budget

Student Financial Aid

Total
10,435,000

Colorado State University
2002-03 Operating Budget Summary

Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>182,491,709</u>

Expenditure Budget (Fiscal Year Projection)

	<u>Salaries and Benefits</u>						
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocation</u>	<u>Total</u>
Sponsored Programs	<u>80,883,810</u>	<u>17,754,983</u>	<u>7,166,205</u>	<u>36,805,491</u>	<u>4,443,395</u>	<u>35,437,825</u>	<u>182,491,709</u>

Colorado State University
2002-03 Operating Budget Summary

Auxiliary Enterprises (Enterprise 1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Lory Student Center	18,038,091
Miscellaneous Student Activities ¹	6,883,735
Student Housing, Food Service, Conference Svs	39,084,952
Student Health Services	6,931,577
Student Recreation Center	<u>3,132,691</u>
Total Revenue	<u>74,071,046</u>

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Cost of</u>		<u>Operating</u>		<u>Capital</u>	<u>Interdept</u>	
	<u>Professional</u>	<u>Support</u>	<u>Sales</u>	<u>Travel</u>	<u>Expense</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Credits &</u>	<u>Overhead</u>
								<u>Allocation</u>	<u>Total</u>
Lory Student Center	1,075,305	4,663,163	10,456,210	72,275	2,588,781	500,888		(2,763,881)	16,592,741
Miscellaneous Student Activities ¹	1,621,123	2,760,557	1,098,000	130,883	2,578,211	87,282	894,327	(2,286,648)	6,883,735
Student Housing, Food Service, Conference Svs	1,597,034	16,084,234	4,154,200	78,815	13,577,909	3,902,526	180,000	(4,693,375)	34,881,343
Student Health Services	1,088,449	3,781,191	615,000	30,000	1,102,345	70,900	-	203,305	6,891,190
Student Recreation Center	<u>262,014</u>	<u>1,111,275</u>	<u>7,500</u>	<u>13,032</u>	<u>390,928</u>	<u>212,469</u>	-	<u>(35,192)</u>	<u>1,962,026</u>
Subtotal	5,643,925	28,400,420	16,330,910	325,005	20,238,174	4,774,065	1,074,327	(9,575,791)	<u>67,211,035</u>
Lory Student Center									
Debt Service ²									895,350
Facilities Reserve ²									550,000
Student Housing & Food Service, Conference Svs									
Debt Service ²									2,596,158
Facilities Reserve ²									1,607,451
Student Health Services									
Debt Service ²									22,505
Facilities Reserve ²									17,882
Student Recreation Center									
Debt Service ²									936,532
Facilities Reserve ²									<u>234,133</u>
Total Expenditures									<u>74,071,046</u>

¹ Miscellaneous Student Activities include the following; Telecommunications, Software Cellar, Parking Services, BEEP Program, Alumni Relations, Career Center, Counseling Center and Preview.

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.