



**Budgets and
Institutional
Analysis**

Operating Budget Summary

Fiscal Year

2003-04

**Colorado
State**
University

Knowledge to Go Places

Colorado State University
2003-04 Operating Budget Summary

TABLE OF CONTENTS

Total University ----- 1

State Appropriated ----- (13, 14, 15, 16, 17, 19, 25, 35, 37, 39, 54, 55, 57, 59 Fund Groups) -- 2

Seedling Tree Nursery ----- (29 Fund Group) ----- 3

Educational Outreach ----- (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

Colorado State University

2003-04 Operating Budget Summary

Total University

Revenues								Total
	General Funds	Tuition & Fees	Indirect Cost Recovery	Miscellaneous Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	
State Appropriated ¹	94,930,319	128,520,512	25,398,000	24,242,600	19,217,000		1,630,000	293,938,431
Seedling Tree Nursery						1,420,100		1,420,100
Educational Outreach						14,073,181		14,073,181
General Operations						10,070,000		10,070,000
Student Organizations						4,235,671		4,235,671
Intercollegiate Athletics						12,075,073		12,075,073
Sponsored Programs							174,317,102	174,317,102
Auxiliary Enterprises						77,855,243		77,855,243
Total	<u>94,930,319</u>	<u>128,520,512</u>	<u>25,398,000</u>	<u>24,242,600</u>	<u>19,217,000</u>	<u>119,729,268</u>	<u>175,947,102</u>	<u>587,984,801</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	145,592,187	60,074,779	1,992,642	88,063,979	9,198,185	2,932,496	(6,096,853)	64,588	(7,883,572)		293,938,431
Seedling Tree Nursery	93,874	334,814	7,000	779,976		85,000	119,436				1,420,100
Educational Outreach	1,164,523	931,913	100,385	9,413,575			2,742,093		(279,308)		14,073,181
General Operations ²	1,438,038	867,749	166,728	5,083,030	686,000	23,000	997,455	810,000	(2,000)		10,070,000
Student Organizations	889,714	1,142,669	204,688	2,021,128	51,410	42,333	83,945		(200,216)		4,235,671
Intercollegiate Athletics	4,237,805	902,598	1,244,103	8,075,056		78,000			(2,462,489)		12,075,073
Sponsored Programs	69,200,404	14,882,712	5,735,243	52,060,060		6,003,483	26,435,200				174,317,102
Auxiliary Enterprises ³											
Operations	6,027,581	29,282,517	248,986	25,781,332	4,207,025	816,439	3,466,868	16,697,425	(15,692,591)		70,835,582
Debt Service										4,454,626	4,454,626
Facilities Reserve										2,565,035	2,565,035
Total	<u>228,644,126</u>	<u>108,419,751</u>	<u>9,699,775</u>	<u>191,278,136</u>	<u>14,142,620</u>	<u>9,980,751</u>	<u>27,748,144</u>	<u>17,572,013</u>	<u>(26,520,176)</u>	<u>7,019,661</u>	<u>587,984,801</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 FY03-04 Operating Budget Summary Totals.

³ 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
2003-04 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	94,930,319
Tuition	124,538,512
Indirect Cost Recoveries from Sponsored Programs	25,398,000
Treasury Interest	2,700,000
Course and Technology Fees	3,982,000
Other Miscellaneous Revenue	5,057,600
Self-Funded & Cash Operations	16,485,000
Federal Grants and Appropriations	19,217,000
Other State & Restricted Funds	<u>1,630,000</u>
Total Revenue	<u>293,938,431</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	96,939,528	15,579,763	403,723	25,919,239	1,282,206		140,124,459	(1,501,700)	138,622,759
Research	9,695,667	2,622,352	319,536	3,529,252	81,658		16,248,465	(67,160)	16,181,305
Public Service	16,198,148	5,292,901	679,566	20,625,636	114,812		42,911,063	(6,676,272)	36,234,791
Academic Support	11,926,132	9,368,748	176,067	9,148,619	294,121		30,913,687	(300,599)	30,613,088
Student Services	3,372,788	6,633,006	253,050	2,312,931			12,571,775	(371,247)	12,200,528
Institutional Support	5,770,831	10,813,434	130,800	5,313,675	238,068		22,266,808	(3,022,439)	19,244,369
Oper & Maint of Plant	531,768	9,764,575	29,900	9,680,604	921,631	9,198,185	30,126,663	(2,041,008)	28,085,655
Scholarships & Fellowships	3,325			11,598,611			11,601,936		11,601,936
Extension Agent Salaries -									
County Funds ¹	<u>1,154,000</u>						<u>1,154,000</u>		<u>1,154,000</u>
Total Expenditures	<u>145,592,187</u>	<u>60,074,779</u>	<u>1,992,642</u>	<u>88,128,567</u>	<u>2,932,496</u>	<u>9,198,185</u>	<u>307,918,856</u>	<u>(13,980,425)</u>	<u>293,938,431</u>

¹ County funds are not included in CSU Operations.

Colorado State University
2003-04 Operating Budget Summary

Seedling Tree Nursery (Enterprise 4)

(29 Fund Group)

Revenue Budget

	<u>Total</u>
Total Revenue	<u>1,420,100</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>93,874</u>	<u>334,814</u>	<u>7,000</u>	<u>779,976</u>	<u>85,000</u>	<u>119,436</u>	<u>1,420,100</u>

Colorado State University
2003-04 Operating Budget Summary

Educational Outreach (Enterprise 3)

(12 Fund Group)

Revenue Budget

Educational Outreach	<u>Total</u> <u>14,073,181</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	1,164,523	931,913	100,385	9,413,575		2,614,753	14,225,149
Reserve	-	-	-	-	-	(151,968)	(151,968)
Total Expenditures	<u>1,164,523</u>	<u>931,913</u>	<u>100,385</u>	<u>9,413,575</u>	<u>-</u>	<u>2,462,785</u>	<u>14,073,181</u>

**Colorado State University
2003-04 Operating Budget Summary**

Student Financial Assistance*

(42 Fund Group)

Revenue Budget

Student Financial Assistance	<u>Total</u> <u>7,144,500</u>
------------------------------	----------------------------------

Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	<u>5,642,500</u>	<u>1,502,000</u>	<u>7,144,500</u>

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

Colorado State University
2003-04 Operating Budget Summary

General Operations

(22 Fund Group)

Revenue Budget

	<u>Total</u>
General Operations	<u>10,070,000</u>

Expenditure Budget

	<u>Salaries and Benefits</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>
	<u>Professional</u>	<u>Support</u>							
General Operations	<u>1,438,038</u>	<u>867,749</u>	<u>810,000</u>	<u>166,728</u>	<u>4,959,854</u>	<u>23,000</u>	<u>686,000</u>	<u>995,455</u>	<u>9,946,824</u>
Ending Fund Balance ¹									<u>123,176</u>

¹ Ending fund balance is offset to operating expenses.

Colorado State University
2003-04 Operating Budget Summary

Student Organizations (Enterprise 1)

(23 Fund Group)

Revenue Budget

Student Organizations	<u>Total</u> <u>4,235,671</u>
-----------------------	----------------------------------

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>889,714</u>	<u>1,142,669</u>	<u>204,688</u>	<u>2,021,128</u>	<u>51,410</u>	<u>42,333</u>	<u>(116,271)</u>	<u>4,235,671</u>

Colorado State University
2003-04 Operating Budget Summary

Intercollegiate Athletics

(26 Fund Group)

Revenue Budget

Intercollegiate Athletics	<u>Total</u> <u>12,075,073</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>4,237,805</u>	<u>902,598</u>	<u>1,244,103</u>	<u>8,075,056</u>	<u>78,000</u>	<u>(2,462,489)</u>	<u>12,075,073</u>

Colorado State University
2003-04 Operating Budget Summary

Student Financial Aid*

(49 Fund Group)

Revenue Budget

	<u>Total</u>
Student Financial Aid	<u>10,935,000</u>

Expenditure Budget

	<u>Total</u>
Student Financial Aid	<u>10,935,000</u>

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

Colorado State University
2003-04 Operating Budget Summary

Sponsored Programs

(53 Fund Group)

Revenue Budget (Fiscal Year Projection)

	<u>Total</u>
Sponsored Programs	<u>174,317,102</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>69,200,404</u>	<u>14,882,712</u>	<u>5,735,243</u>	<u>52,060,060</u>	<u>6,003,483</u>	<u>26,435,200</u>	<u>174,317,102</u>

Colorado State University
2003-04 Operating Budget Summary

Auxiliary Enterprises (Enterprise 1)

(62 Fund Group)

Revenue Budget

	<u>Total</u>
Information Technology Infrastructure Fee	855,000
Lory Student Center	17,786,869
Miscellaneous Student Activities ¹	7,076,302
Student Housing, Food Service, Conference Svcs	41,446,000
Student Health Services	7,560,300
Student Recreation Center	<u>3,130,772</u>
Total Revenue	<u><u>77,855,243</u></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>Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>							
Information Technology Infrastructure Fee					855,000				855,000
Lory Student Center	991,262	4,715,576	10,156,425	40,165	2,495,072	500,394		(2,628,128)	16,270,766
Miscellaneous Student Activities ¹	2,050,921	3,237,731	1,126,000	97,369	4,163,974	41,800	648,239	(4,289,732)	7,076,302
Student Housing, Food Service, Conference Svcs	1,533,730	16,370,187	4,585,000	66,800	16,472,431	3,407,818	168,200	(5,564,244)	37,039,922
Student Health Services	1,155,944	3,822,642	830,000	30,000	1,376,832	66,000	-	248,776	7,530,194
Student Recreation Center	<u>295,724</u>	<u>1,136,381</u>	<u> </u>	<u>14,652</u>	<u>418,023</u>	<u>191,013</u>	<u> </u>	<u>7,605</u>	<u>2,063,398</u>
Subtotal	6,027,581	29,282,517	16,697,425	248,986	25,781,332	4,207,025	816,439	(12,225,723)	70,835,582
Lory Student Center									
Debt Service ²									1,037,888
Facilities Reserve ²									478,215
Student Housing & Food Service, Conference Svcs									
Debt Service ²									2,541,059
Facilities Reserve ²									1,865,019
Student Health Services									
Debt Service ²									21,780
Facilities Reserve ²									8,326
Student Recreation Center									
Debt Service ²									853,899
Facilities Reserve ²									213,475
Total Expenditures									<u><u>77,855,243</u></u>

¹ Miscellaneous Student Activities include: Alumni Magazine/Relations, BEEP Program, Career Center, Counseling Center, Copy Rite, Parking Services, Software Cellar, Telecommunications 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.