



**Budgets and
Institutional
Analysis**

Operating Budget Summary

Fiscal Year

2004-05

**Colorado
State**
University

Knowledge to Go Places

Colorado State University
2004-05 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	General Funds	Tuition & Fees	Indirect Cost Recovery	Miscellaneous Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total
State Appropriated ¹	94,885,277	129,660,512	31,400,000	24,770,000	6,717,000		630,000	288,062,789
Seedling Tree Nursery ²						1,758,143		1,758,143
Continuing Education						9,637,593		9,637,593
General Operations						9,195,000		9,195,000
Student Organizations						4,350,000		4,350,000
Intercollegiate Athletics						12,669,954		12,669,954
Sponsored Programs							212,109,278	212,109,278
Auxiliary Enterprises						79,609,764		79,609,764
Total	94,885,277	129,660,512	31,400,000	24,770,000	6,717,000	117,220,454	212,739,278	617,392,521

Expenditures	Salaries and Benefits			Operating Expenses	Utilities	Capital Outlay	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support	Travel								
State Appropriated ¹	150,116,042	56,287,201	1,517,604	75,033,844	8,707,455	3,502,901	(5,599,118)	-	(1,503,140)		288,062,789
Seedling Tree Nursery ²	97,036	351,575	8,450	962,507		232,000	106,575				1,758,143
Continuing Education	1,046,559	734,055	-	7,008,717			(88,786)		937,048		9,637,593
General Operations ³	1,415,869	779,816	166,101	3,991,410	581,400	36,000	971,404	1,270,000	(17,000)		9,195,000
Student Organizations	1,069,187	1,129,818	191,119	1,898,520	57,068	66,000	83,944		(145,656)		4,350,000
Intercollegiate Athletics	4,538,295	932,059	1,443,628	8,183,461		-			(2,427,489)		12,669,954
Sponsored Programs	79,271,946	16,815,261	6,539,126	70,466,558		9,727,756	29,288,631				212,109,278
Auxiliary Enterprises ⁴											
Operations	6,188,953	29,117,289	239,966	25,425,017	4,521,978	1,145,952	3,463,210	16,423,815	(13,448,436)		73,077,744
Debt Service										4,884,839	4,884,839
Facilities Reserve										1,647,181	1,647,181
Total	243,743,887	106,147,074	10,105,994	192,970,034	13,867,901	14,710,609	28,225,860	17,693,815	(16,604,673)	6,532,020	617,392,521

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 FY04-05 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
2004-05 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>
General Fund	94,885,277
Tuition	125,490,512
Indirect Cost Recoveries from Sponsored Programs	31,400,000
Treasury Interest	2,700,000
Course and Technology Fees	4,170,000
Other Miscellaneous Revenue	4,860,000
Self-Funded & Cash Operations	17,210,000
Federal Grants and Appropriations	6,717,000
Other State & Restricted Funds	<u>630,000</u>
Total Revenue	288,062,789

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	101,161,808	14,708,271	332,648	28,284,485	1,849,776		146,336,988	(950,000)	145,386,988
Research	10,369,500	2,438,108	275,675	2,689,852	456,862		16,229,997	(62,800)	16,167,197
Public Service	13,615,820	4,467,868	272,354	5,127,724	5,000		23,488,766	(465,000)	23,023,766
Academic Support	12,865,941	9,237,906	180,380	9,624,988	135,190		32,044,405	(293,686)	31,750,719
Student Services	3,243,279	6,777,889	286,120	2,405,046			12,712,334	(374,385)	12,337,949
Institutional Support	6,191,596	10,739,733	145,692	4,618,987	218,709		21,914,717	(2,900,778)	19,013,939
Oper & Maint of Plant	1,514,098	7,917,426	24,735	10,851,040	837,364	8,707,455	29,852,118	(2,055,609)	27,796,509
Scholarships & Fellowships	-	-	-	11,431,722	-	-	11,431,722	-	11,431,722
Extension Agent Salaries - County Funds ¹	<u>1,154,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,154,000</u>	<u>-</u>	<u>1,154,000</u>
Total Expenditures	150,116,042	56,287,201	1,517,604	75,033,844	3,502,901	8,707,455	295,165,047	(7,102,258)	288,062,789

¹ County funds are not included in CSU Operations.

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

Revenue Budget

	<u>Total</u>
Total Revenue	1,449,000
Carryforward	<u>309,143</u>
	1,758,143

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	97,036	351,575	8,450	867,634	232,000	106,575	1,663,270
Ending Fund Balance ¹							<u>94,873</u>
						Total	1,758,143

¹ Ending fund balance is offset to operating expenses.

Colorado State University
2004-05 Operating Budget Summary

Continuing Education (Enterprise 3) (12 Fund Group)

	<u>Total</u>
Revenue Budget	9,637,593

Expenditure Budget by NACUBO Classification

	<u>Salaries and Benefits</u>		<u>Operating Expenses</u>	<u>Interdept Credits</u>	<u>Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>				
Instruction	1,046,559	734,055	7,008,717	(92,000)	937,048	9,634,379
Reserve	-	-	-	3,214	-	3,214
Total Expenditures	1,046,559	734,055	7,008,717	(88,786)	937,048	9,637,593

Student Financial Assistance * (42 Fund Group)

	<u>Total</u>
Revenue Budget	6,942,549

Expenditure Budget by NACUBO Classification

	<u>Financial Assistance</u>	<u>Workstudy</u>	<u>Total</u>
Scholarships/Fellowships	5,461,888	1,480,661	6,942,549

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

Colorado State University
2004-05 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	9,195,000								
Expenditure Budget	1,415,869	779,816	1,270,000	166,101	3,973,176	36,000	581,400	954,404	<u>9,176,766</u>
Ending Fund Balance ¹									18,234

¹Ending fund balance is offset to operating expenses.

Colorado State University
2004-05 Operating Budget Summary

Student Organizations (Enterprise 1) (23 Fund Group)

	<u>Total</u>							
Revenue Budget	4,350,000							
	<u>Salaries and Benefits</u>			<u>Operating</u>		<u>Capital</u>	<u>Interdept</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Utilities</u>	<u>Outlay</u>	<u>Credits &</u>	
							<u>Overhead</u>	<u>Total</u>
							<u>Allocation</u>	
Expenditure Budget	1,069,187	1,129,818	191,119	1,898,520	57,068	66,000	(61,712)	4,350,000

Intercollegiate Athletics (26 Fund Group)

	<u>Total</u>					
	12,669,954					
Revenue Budget						
	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Interdept Credits & Overhead Allocation</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>				
Expenditure Budget	4,538,295	932,059	1,443,628	8,183,461	(2,427,489)	12,669,954

Student Financial Aid* (49 Fund Group)

	<u>Total</u>
Revenue Budget	13,053,076

	<u>Total</u>
Expenditure Budget	13,053,076

*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
 212,109,278

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>
79,271,946	16,815,261	6,539,126	70,466,558	9,727,756	29,288,631	212,109,278

Auxiliary Enterprises (Enterprise 1) (62 Fund Group)

Revenue Budget

	<u>Total</u>
University Technology Fee	751,000
Lory Student Center	18,499,487
Miscellaneous Student Activities ¹	8,275,407
Student Housing, Dining Service, Conference Svs	41,033,850
Hartshorn Health Service	7,740,000
Campus Recreation	<u>3,310,020</u>
Total Revenue	79,609,764

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>							
University Technology Fee		146,627	-		604,373				751,000
Lory Student Center	930,277	4,682,259	10,385,184	52,739	2,682,175	554,714		(2,430,922)	16,856,426
Miscellaneous Student Activities ¹	2,030,897	3,629,909	1,111,000	77,882	4,377,686	25,000	973,252	(3,950,219)	8,275,407
Student Housing, Dining Service, Conference Svs	1,696,843	15,480,223	4,077,631	79,000	16,005,727	3,649,162	172,700	(3,858,545)	37,302,741
Hartshorn Health Service	1,170,628	4,035,307	850,000	14,000	1,296,557	68,800		222,008	7,657,300
Campus Recreation	<u>360,308</u>	<u>1,142,964</u>		<u>16,345</u>	<u>458,499</u>	<u>224,302</u>		<u>32,452</u>	<u>2,234,870</u>
Subtotal	6,188,953	29,117,289	16,423,815	239,966	25,425,017	4,521,978	1,145,952	(9,985,226)	73,077,744

Lory Student Center	
Debt Service ²	1,018,062
Facilities Reserve ²	624,999
Student Housing & Dining Service, Conference Svs	
Debt Service ²	2,984,877
Facilities Reserve ²	746,232
Hartshorn Health Service	
Debt Service ²	21,780
Facilities Reserve ²	60,920
Campus Recreation	
Debt Service ²	860,120
Facilities Reserve ²	<u>215,030</u>
Total Expenditures	79,609,764

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.