Operating Budget
Summary
Fiscal Year
2003-04
Colorado State University
2003-04 Operating Budget Summary

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<table>
<thead>
<tr>
<th>Section</th>
<th>Fund Groups</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total University</td>
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<tr>
<td>State Appropriated</td>
<td>(13, 14, 15, 16, 17, 19, 25, 35, 37, 39, 54, 55, 57, 59 Fund Groups)</td>
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<tr>
<td>Seedling Tree Nursery</td>
<td>(29 Fund Group)</td>
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<tr>
<td>Educational Outreach</td>
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<td>Student Financial Assistance</td>
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<td>General Operations</td>
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<td>Student Organizations</td>
<td>(23 Fund Group)</td>
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<tr>
<td>Intercollegiate Athletics</td>
<td>(26 Fund Group)</td>
<td>8</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>(49 Fund Group)</td>
<td>9</td>
</tr>
<tr>
<td>Sponsored Programs</td>
<td>(53 Fund Group)</td>
<td>10</td>
</tr>
<tr>
<td>Auxiliary Enterprises</td>
<td>(62 Fund Group)</td>
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# Colorado State University
## 2003-04 Operating Budget Summary

### Total University

<table>
<thead>
<tr>
<th>Revenues</th>
<th>General Funds</th>
<th>Tuition &amp; Fees</th>
<th>Indirect Cost Recovery</th>
<th>Miscellaneous Revenue &amp; Cash Operations</th>
<th>Federal Funds</th>
<th>Self-Funded Operations &amp; Auxiliaries</th>
<th>Contracts, Grants, &amp; Restricted Funds</th>
<th>Total</th>
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<tbody>
<tr>
<td>State Appropriated</td>
<td>94,930,319</td>
<td>128,520,512</td>
<td>25,398,000</td>
<td>24,242,600</td>
<td>19,217,000</td>
<td>1,630,000</td>
<td>293,938,431</td>
<td></td>
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<tr>
<td>Seedling Tree Nursery</td>
<td>1,420,100</td>
<td>1,420,100</td>
<td>14,073,181</td>
<td>14,073,181</td>
<td>4,235,671</td>
<td>4,235,671</td>
<td>174,317,102</td>
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<tr>
<td>General Operations</td>
<td>10,070,000</td>
<td>10,070,000</td>
<td>12,075,073</td>
<td>12,075,073</td>
<td>12,075,073</td>
<td>12,075,073</td>
<td>587,984,801</td>
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<tr>
<td>Intercollegiate Athletics</td>
<td>587,984,801</td>
<td>587,984,801</td>
<td>587,984,801</td>
<td>587,984,801</td>
<td>587,984,801</td>
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<td>83,945</td>
<td>83,945</td>
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<td>83,945</td>
<td>83,945</td>
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<td>Total</td>
<td>94,930,319</td>
<td>128,520,512</td>
<td>25,398,000</td>
<td>24,242,600</td>
<td>19,217,000</td>
<td>1,630,000</td>
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### Expenditures

<table>
<thead>
<tr>
<th>Salaries and Benefits</th>
<th>Professional</th>
<th>Support</th>
<th>Travel</th>
<th>Operating Expenses</th>
<th>Utilities</th>
<th>Capital Outlay</th>
<th>Overhead Allocations</th>
<th>Cost of Sales</th>
<th>Interdept Credits</th>
<th>Debt Service &amp; Facility Reserve</th>
<th>Total</th>
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<tbody>
<tr>
<td>State Appropriated</td>
<td>145,592,187</td>
<td>60,074,779</td>
<td>1,992,642</td>
<td>88,063,979</td>
<td>9,198,185</td>
<td>2,932,496</td>
<td>(6,096,853)</td>
<td>64,588</td>
<td>(7,883,572)</td>
<td>293,938,431</td>
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<td>Educational Outreach</td>
<td>93,874</td>
<td>334,814</td>
<td>7,000</td>
<td>779,976</td>
<td>85,000</td>
<td>119,436</td>
<td>1,420,100</td>
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<td></td>
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<td>General Operations</td>
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<td>204,688</td>
<td>5,821,128</td>
<td>20,310</td>
<td>42,333</td>
<td>14,073,181</td>
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<td></td>
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<td>Student Organizations</td>
<td>4,237,805</td>
<td>902,598</td>
<td>1,244,103</td>
<td>8,075,056</td>
<td>78,000</td>
<td>(2,462,489)</td>
<td>12,075,073</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intercollegiate Athletics</td>
<td>4,237,805</td>
<td>902,598</td>
<td>1,244,103</td>
<td>8,075,056</td>
<td>78,000</td>
<td>(2,462,489)</td>
<td>12,075,073</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Sponsored Programs</td>
<td>69,200,404</td>
<td>14,882,712</td>
<td>5,735,243</td>
<td>52,060,060</td>
<td>24,384,831</td>
<td>26,435,200</td>
<td>174,317,102</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
<td>228,644,126</td>
<td>108,419,751</td>
<td>9,699,775</td>
<td>191,278,136</td>
<td>14,142,620</td>
<td>9,980,751</td>
<td>27,748,144</td>
<td>17,572,013</td>
<td>(26,520,176)</td>
<td>7,019,661</td>
<td>587,984,801</td>
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</table>

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

#### Revenue Budget

<table>
<thead>
<tr>
<th>Source of Revenue</th>
<th>Revenue</th>
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<tbody>
<tr>
<td>General Fund</td>
<td>94,930,319</td>
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<tr>
<td>Tuition</td>
<td>124,538,512</td>
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<td>Indirect Cost Recoveries from Sponsored Programs</td>
<td>25,398,000</td>
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<tr>
<td>Treasury Interest</td>
<td>2,700,000</td>
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<tr>
<td>Course and Technology Fees</td>
<td>3,982,000</td>
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<tr>
<td>Other Miscellaneous Revenue</td>
<td>5,057,600</td>
</tr>
<tr>
<td>Self-Funded &amp; Cash Operations</td>
<td>16,485,000</td>
</tr>
<tr>
<td>Federal Grants and Appropriations</td>
<td>19,217,000</td>
</tr>
<tr>
<td>Other State &amp; Restricted Funds</td>
<td>1,630,000</td>
</tr>
</tbody>
</table>

#### Total Revenue

|                                                        | 293,938,431      |

#### Expenditure Budget by NACUBO Classification

<table>
<thead>
<tr>
<th>Category</th>
<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Total</th>
<th>Interdept Credits &amp; Overhead Allocation</th>
<th>Net Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>96,939,528</td>
<td>15,579,763</td>
<td>403,723</td>
<td>25,919,239</td>
<td>1,282,206</td>
<td>140,124,459</td>
<td>(1,501,700)</td>
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<tr>
<td>Public Service</td>
<td>16,198,148</td>
<td>5,292,901</td>
<td>679,566</td>
<td>20,625,636</td>
<td>114,812</td>
<td>42,911,063</td>
<td>(6,676,272)</td>
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<tr>
<td>Academic Support</td>
<td>11,926,132</td>
<td>9,368,748</td>
<td>176,067</td>
<td>9,148,619</td>
<td>294,121</td>
<td>30,913,687</td>
<td>(300,599)</td>
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<td>Student Services</td>
<td>3,372,788</td>
<td>6,633,006</td>
<td>253,050</td>
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<td>11,601,936</td>
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<td>Institutional Support</td>
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<td>10,813,434</td>
<td>130,800</td>
<td>5,313,675</td>
<td>238,068</td>
<td>22,266,808</td>
<td>(3,022,439)</td>
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<tr>
<td>Oper &amp; Maint of Plant</td>
<td>531,768</td>
<td>9,764,575</td>
<td>29,900</td>
<td>9,680,604</td>
<td>921,631</td>
<td>30,126,663</td>
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<td>Scholarships &amp; Fellowships</td>
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<td>11,598,611</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td>Extension Agent Salaries - County Funds 1</td>
<td>1,154,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,154,000</td>
<td></td>
</tr>
</tbody>
</table>

#### Total Expenditures

|                                                        | 145,592,187          | 60,074,779        | 1,992,642      | 88,128,567| 2,932,496| 9,198,185                             | 307,918,856     | (13,980,425)                          | 293,938,431    |

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

| Total Revenue | 1,420,100 |

Expenditure Budget by NACUBO Classifications

<table>
<thead>
<tr>
<th>Salaries and Benefits</th>
<th>Support</th>
<th>Travel</th>
<th>Operating Expenses</th>
<th>Capital Outlay</th>
<th>Allocation</th>
<th>Total</th>
</tr>
</thead>
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<tr>
<td>Public Service</td>
<td>93,874</td>
<td>334,814</td>
<td>7,000</td>
<td>779,976</td>
<td>85,000</td>
<td>119,436</td>
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Colorado State University  
2003-04 Operating Budget Summary

Educational Outreach  (Enterprise 3)  
(12 Fund Group)

Revenue Budget

<table>
<thead>
<tr>
<th>Educational Outreach</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14,073,181</td>
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</table>

Expenditure Budget by NACUBO Classification

<table>
<thead>
<tr>
<th></th>
<th>Salaries and Benefits</th>
<th>Operating Expenses</th>
<th>Capital Outlay</th>
<th>Interdept Credits &amp; Overhead</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>1,164,523</td>
<td>931,913</td>
<td>100,385</td>
<td>9,413,575</td>
<td>2,614,753</td>
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<tr>
<td>Reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,164,523</td>
<td>931,913</td>
<td>100,385</td>
<td>9,413,575</td>
<td>2,462,785</td>
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</table>
Colorado State University
2003-04 Operating Budget Summary

Student Financial Assistance* (42 Fund Group)

Revenue Budget

<table>
<thead>
<tr>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Financial Assistance</td>
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Expenditure Budget by NACUBO Classification

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<th>Financial Assistance</th>
<th>Workstudy</th>
<th>Total</th>
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<tr>
<td>Scholarships/Fellowships</td>
<td>5,642,500</td>
<td>1,502,000</td>
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</table>

*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**

**Revenue Budget**

<table>
<thead>
<tr>
<th>General Operations</th>
<th>10,070,000</th>
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</thead>
</table>

**Expenditure Budget**

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Operations</td>
<td>9,946,824</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>123,176</td>
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</table>

### Budget Details

<table>
<thead>
<tr>
<th>Salaries and Benefits</th>
<th>Cost of Sales</th>
<th>Travel</th>
<th>Operating Expenses</th>
<th>Capital Outlay</th>
<th>Utilities</th>
<th>Interdept Credits &amp; Overhead Allocation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional</td>
<td>1,438,038</td>
<td>810,000</td>
<td>166,728</td>
<td>4,959,854</td>
<td>686,000</td>
<td>995,455</td>
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<tr>
<td>Support</td>
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<td>23,000</td>
<td>4,959,854</td>
<td>686,000</td>
<td>995,455</td>
<td>123,176</td>
<td></td>
</tr>
</tbody>
</table>

1 Ending fund balance is offset to operating expenses.
## Colorado State University
2003-04 Operating Budget Summary

### Student Organizations (Enterprise 1)

#### Revenue Budget

<table>
<thead>
<tr>
<th>Student Organizations</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>4,235,671</td>
</tr>
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</table>

#### Expenditure Budget

<table>
<thead>
<tr>
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<th>Salaries and Benefits</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Interdept Credits &amp; Overhead Allocation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td>Utilities</td>
<td></td>
</tr>
<tr>
<td>Student Organizations</td>
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<td>1,142,669</td>
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<td>2,021,128</td>
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<tr>
<td></td>
<td>42,333</td>
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<td>4,235,671</td>
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</table>
Colorado State University
2003-04 Operating Budget Summary

Intercollegiate Athletics
(26 Fund Group)

Revenue Budget

<table>
<thead>
<tr>
<th>Intercollegiate Athletics</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12,075,073</td>
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</table>

Expenditure Budget

<table>
<thead>
<tr>
<th></th>
<th>Salaries and Benefits</th>
<th>Operating</th>
<th>Capital</th>
<th>Interdept</th>
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<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Travel</td>
<td>Expense</td>
</tr>
<tr>
<td>Athletic Programs</td>
<td>4,237,805</td>
<td>902,598</td>
<td>1,244,103</td>
<td>8,075,056</td>
</tr>
</tbody>
</table>
Colorado State University  
2003-04 Operating Budget Summary

Student Financial Aid*  

(49 Fund Group)

Revenue Budget

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Financial Aid</td>
<td>10,935,000</td>
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Expenditure Budget

<table>
<thead>
<tr>
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<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Financial Aid</td>
<td>10,935,000</td>
</tr>
</tbody>
</table>

*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)

<table>
<thead>
<tr>
<th>Sponsored Programs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>174,317,102</td>
</tr>
</tbody>
</table>

**Expenditure Budget** (Fiscal Year Projection)

<table>
<thead>
<tr>
<th>Sponsored Programs</th>
<th>Salaries and Benefits</th>
<th>Operating</th>
<th>Capital</th>
<th>Overhead</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Professional</td>
<td>Support</td>
<td>Expense</td>
<td>Outlay</td>
</tr>
<tr>
<td>Sponsored Programs</td>
<td>69,200,404</td>
<td>14,882,712</td>
<td>52,060,060</td>
<td>6,003,483</td>
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</table>
## Colorado State University
### 2003-04 Operating Budget Summary

**Auxiliary Enterprises**  (Enterprise 1)  
(62 Fund Group)

### Revenue Budget

<table>
<thead>
<tr>
<th>Service Area</th>
<th>Revenue Budget</th>
<th></th>
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<tbody>
<tr>
<td>Information Technology Infrastructure Fee</td>
<td>855,000</td>
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</tr>
<tr>
<td>Lory Student Center</td>
<td>17,786,869</td>
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</tr>
<tr>
<td>Miscellaneous Student Activities ¹</td>
<td>7,076,302</td>
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</tr>
<tr>
<td>Student Housing, Food Service, Conference Svs</td>
<td>41,446,000</td>
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</tr>
<tr>
<td>Student Health Services</td>
<td>7,560,300</td>
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</tr>
<tr>
<td>Student Recreation Center</td>
<td>3,130,772</td>
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</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>77,855,243</td>
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### Expenditure Budget

<table>
<thead>
<tr>
<th>Service Area</th>
<th>Salaries and Benefits</th>
<th>Cost of Sales</th>
<th>Operating Expense</th>
<th>Capital Outlay</th>
<th>Credits &amp; Overhead</th>
<th>Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information Technology Infrastructure Fee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>855,000</td>
</tr>
<tr>
<td>Lory Student Center</td>
<td>991,262</td>
<td>4,715,576</td>
<td>10,156,425</td>
<td>40,165</td>
<td>2,495,072</td>
<td>16,270,766</td>
</tr>
<tr>
<td>Miscellaneous Student Activities ¹</td>
<td>2,050,921</td>
<td>3,237,731</td>
<td>1,126,000</td>
<td>97,369</td>
<td>4,163,974</td>
<td>37,039,922</td>
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<td>6,027,581</td>
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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.