

UNIVERSITY OF MISSOURI SYSTEM

OPERATING BUDGET

FISCAL YEAR 2003-2004

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University of Missouri System FY 2003-2004 Operating Budget

Introduction and Overview

Introduction

The University of Missouri System Operating Budget Book presents information on total sources and uses of the University's Current Funds. Sources of funds include estimated beginning balances and anticipated revenues. Uses of funds include expenditures, transfers, and planned ending balances. Current Funds include resources of the University that are expendable for any purpose directly related to the primary missions of the University, i.e., instruction, research, and public service, as well as related support services. Current Funds can be divided into restricted and unrestricted funds. Restricted funds are those that are restricted in use by the donor or supporting agency. Excluded from this document are loan funds, plant funds, endowment and similar funds, retirement and similar funds, and agency funds.

Context for Budget Planning

Budget planning and development for fiscal year 2003-2004 was guided by the policy decisions and planning parameters of the Board of Curators as defined in the University's Strategic Plan, and by the program decision items included in the FY 2003-2004 Appropriations Request for Operations. An increase in tuition of 19.8% was approved for academic year 2003-2004. Expenditure assumptions for planning included the following:

- The salary and wage budget pool will increase by 2% plus an educational assistance benefit.
- The FY 2004 flat benefit rate for benefit-eligible employees excluding FICA is 20.85%. This is a 21.7% increase from FY 2003.
- The E&E budget pool will increase 1.5%, which is primarily an increase in fixed costs.
- Funds equal to 1.25% of the replacement cost of the physical plant will be budgeted for maintenance and repair.

The budgets reported in this document are based on the original detail budgets for the University as entered into the PeopleSoft General Ledger Financial System as of June 30, 2003.

Withholding of State Appropriations

State appropriations for the University of Missouri are subject to a 3.0% withholding by the State of Missouri. The University's FY 2003-2004 budget was developed and entered into the University's financial system based on the assumption that state appropriation revenues would equal 97.0% of state funds appropriated to the University. Extraordinary withholdings of \$9.7 million, or 2.5%, were taken from operations funds after the FY 2004 budgets were entered into PeopleSoft, and are not reflected in the tables of this document.

FY 2003-2004 Current Funds Budget Summary

Network (MOREnet), Spinal Cord Injury Research and the multi-year Telemedicine grant that total approximately \$22.4 million.

Sales and Services of Hospitals & Clinics, totaling \$399.1 million, are the third largest source of Current Fund revenues, contributing 20.2% of the total. These are funds primarily derived from the combined clinical operations of the University of Missouri-Columbia Hospitals & Clinics, Ellis Fischel Cancer Center, Columbia Regional Hospital, and the Missouri Rehabilitation Center. Not included in this category are funds generated from the University Physicians' clinical operations, which are part of the University of Missouri-Columbia Medical School's physicians' practice plan.

Sales and Services of Auxiliary Enterprises totaling \$132.4 million include revenues from essentially self-supporting activities that provide services and sales to students, faculty, and staff. These include housing and dining halls, intercollegiate athletics, bookstores, parking operations, student unions, recreational facilities, the television station, and other miscellaneous activities.

Sales and Services of Educational Activities, totaling \$149.7 million, include the operations of the medical, dental, optometry and veterinary clinics, as well as activities related to the Agricultural Experiment Station, Cooperative Extension, the Research Reactor, and other activities.

Federal, State, and Other Grants and Contracts combine for total projected revenues of \$275.7 million, or 14.0% of the total Current Funds revenue budget. These revenues are an estimate of the funds that will be received during FY 2003-2004. Grants and contracts are restricted funds, and are budgeted on a project basis for management purposes.

Other sources include Federal Appropriations (primarily for the Agricultural Experiment Station and Cooperative Extension), Investment Income, Gift Income and Endowment Income (primarily for student aid and professorships), as well as Recovery of Facilities and Administrative Costs (Recovery of F&A), which are generated from externally funded grants and contracts.

Table 2, on the following page, shows the percentage distribution of Current Funds revenues by major revenue source for each campus and administrative unit. Tuition and Fees are the largest contributor of revenue for each of the campuses, except for Columbia, where Sales & Services of Educational Activities and Auxiliary Enterprises are the largest contributors. State Appropriations are the second largest contributor for all campuses, except Columbia, where they are third. The largest source of revenue for Hospitals & Clinics is Sales & Services and State Appropriations are the largest contributor for Outreach & Extension, University of Missouri System Administration and University-Wide Resources.

Table 2. Percentage Distribution of FY 2003-2004 Current Funds Budgeted Revenues by Major Source, by Campus

	UMC	UMKC	UMR	UMSL	Hospital	UM Outreach & Extension	UM System Admin.	U-Wide Resources	System Total
Tuition & Fees	24.9%	38.4%	33.4%	42.7%	0.0%	0.0%	0.0%	0.0%	22.1%
Federal Appropriations	0.6%	0.0%	0.0%	0.0%	0.0%	22.6%	0.0%	0.0%	0.7%
State Appropriations	21.2%	26.2%	31.2%	26.5%	5.3%	57.3%	44.6%	56.2%	21.4%
Federal Grants & Contracts	13.8%	10.2%	16.3%	10.5%	0.0%	5.9%	0.4%	0.0%	9.5%
State and Other Govt. Grants & Contracts	2.5%	1.1%	0.9%	1.3%	0.0%	7.2%	5.9%	0.0%	1.7%
Private Grants & Contracts	3.4%	2.5%	7.8%	2.9%	0.0%	1.1%	4.8%	0.0%	2.8%
Gift Income	1.6%	2.6%	2.1%	3.4%	0.1%	0.0%	0.9%	0.0%	1.6%
Recovery of Facilities & Admin.	2.6%	1.5%	3.7%	1.0%	0.0%	1.2%	0.2%	0.0%	1.7%
Endowment Income	2.3%	2.2%	2.3%	1.1%	0.0%	0.1%	0.6%	25.5%	1.7%
Investment Income	0.3%	0.2%	0.3%	0.3%	1.2%	0.1%	11.8%	54.2%	1.1%
Sales & Services-Educ. Act./Aux.	26.5%	12.9%	4.9%	11.1%	93.2%	0.0%	1.1%	0.0%	34.5%
Miscellaneous Income	0.3%	2.2%	-2.9%	-0.8%	0.2%	4.5%	29.7%	-35.9%	1.2%
Total Current Funds Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Expenditures

Compensation expenditures of \$1.2 billion account for 57.6% of Current Fund expenditures and transfers in FY 2003-2004. Salary expenditures total \$931.0 million and staff benefits expense is anticipated to be \$219.8 million. Expense and Equipment expenditures of \$760.6 million contribute 38.0% of Current Funds expenditures. Budgeted transfers of \$88.2 million make up the remaining 4.4% of the budget.

Table 3. Percentage Distribution of FY 2003-2004 Current Funds Expenditure Budgets by Object of Expense, by Campus

	UMC	UMKC	UMR	UMSL	Hospital	UM Outreach & Extension	UM System Admin.	U-Wide Resources	System Total
Salaries & Wages	51.7%	49.8%	47.3%	47.4%	34.1%	48.4%	39.9%	-13.0%	46.6%
Staff Benefits	11.1%		-0.4%	51.7%	49.8%	-0.4%	39.9%	-13.0%	

Table 3 shows the percentage distribution of the FY 2003-2004 Current Funds expenditure budget by object of expense for each campus and administrative unit.

The Educational and General expenditure budget encompasses the major instructional, research, and public service activities of the University and its related support services. Current Funds expenditures related to Auxiliary Enterprises and Hospitals & Clinics activities are not included in Educational and General expenditures. Table 4 shows the percentage distribution of the University's Educational and General expenditure budget by major program classification for each campus and business unit. Primary program activities of instruction, research, and public service make up 64.1% of Current Funds Educational and General expenditures at the University of Missouri.

Table 4. Percentage Distribution of FY 2003-2004 Current Funds Budgeted Revenues by Major Source, by Campus*

	UMC	UMKC	UMR	UMSL	UM Outreach & Extension	UM System Admin.	U-Wide Resources	System Total
Instruction	35.7%	45.5%	38.1%	43.6%	0.0%	0.0%	-14.7%	35.9%
Research	22.6%	8.8%	23.2%	6.7%	0.0%	1.0%	-48.5%	16.7%
Public Service	7.3%	5.0%	1.5%	8.0%	99.5%	51.7%	0.0%	11.5%
Academic Support	9.6%	10.3%	6.0%	12.3%	0.0%	14.4%	-4.8%	9.6%
Student Services	3.5%	4.6%	6.2%	4.5%	0.0%	2.8%	0.0%	4.0%
Institutional Support	5.9%	8.3%	3.6%	5.8%	0.5%	28.4%	168.0%	6.6%
Operation & Maintenance	5.7%	6.6%	6.2%	6.0%	0.0%	1.7%	0.0%	5.6%
Scholarships & Fellowships	9.7%	10.9%	15.2%	13.1%	0.0%	0.0%	0.0%	10.1%
Total Educational & Gen. Exp.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

*Hospital business unit not included.

Table 5 on the following page presents the FY 2003-2004 University of Missouri Consolidated Current Funds budget by major revenue source and object of expense for the following fund groupings:

- Operations
- Service Operations
- Self-Insurance funds
- Other Enterprises Educational and General funds (including Continuing Education)
- Auxiliary Enterprise funds
- Hospital Operating funds
- Restricted State Appropriations, Endowment Income, and Gift funds
- Grants and Contracts funds (fiscal year estimate of project budgeted funds)

Tables 6 through 13 provide the same information for each campus, as well as for Hospitals & Clinics, University Outreach & Extension, University of Missouri System Administration and University-Wide Resources.

Table 5. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - Consolidated

Operations	Service
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Table 7. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - Kansas City

	Operations	Service Operations	Self Insurance Funds	Other Enterprises E&G	Total Unrestricted E&G	Auxiliaries	Hospital Operating Funds	Total Unrestricted	Restricted Expend. Gifts, Endowments, & State Approp.	FY Estimate Restricted Grants & Contracts	Total Restricted	Total Current Funds
BUDGETED BEGINNING BALANCE	\$ 25,370,760	\$ (310,694)	-	\$ 122,260	\$ 25,182,326	\$ (1,116,429)	-	\$ 24,065,897	\$ 18,623,278		\$ 18,623,278	\$ 42,689,175
REVENUES:												
Tuition & Fees	\$ 99,330,891	-	-	\$ 5,589,522	\$ 104,920,413	\$ 2,339,634	-	\$ 107,260,047	-		-	\$ 107,260,047
Federal Appropriations	-	-	-	-	-	-	-	-	-		-	-
State Appropriations	73,264,744	-	-	-	73,264,744	-	-	73,264,744	\$j ET Q c39,000		-	-

Table 8. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - Rolla

	Operations	Service Operations	Self Insurance Funds	Other Enterprises E&G	Total Unrestricted E&G	Auxiliaries	Hospital Operating Funds	Total Unrestricted	Restricted Expend. Gifts, Endowments, & State Approp.	FY Estimate Restricted Grants & Contracts	Total Restricted	Total Current Funds
BUDGETED BEGINNING BALANCE	\$ 10,347,863	\$ 856,851	-	\$ 447,959	\$ 11,652,673	\$ 175,603	-	\$ 11,828,276	\$ 9,271,134		\$ 9,271,134	\$ 21,099,410
REVENUES:												
Tuition & Fees	\$ 43,328,900	-	-	\$ 3,063,035	\$ 46,391,935	\$ 938,138	-	\$ 47,330,073	-		-	\$ 47,330,073
Federal Appropriations	-	-	-	-	-	-	-	-	-		-	-
State Appropriations	44,248,075	-	-	-	44,248,075	-	-	44,248,075	-		-	-

Table 10. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - Hospitals & Clinics

	Hospital Operating Funds	Total Unrestricted	Restricted Expend. Gifts, Endowments, and State Approp.	FY Estimate Restricted Grants and Contracts	Total Restricted	Total Current Funds	
BUDGETED BEGINNING BALANCE	\$ 71,600,000	\$ 71,600,000	\$ 3,462,995		\$ 3,462,995	\$ 75,062,995	
REVENUES:							
Tuition & Fees	-	-	-		-	-	
Federal Appropriations	-	-	-		-	-	
State Appropriations	\$ 22,554,583	\$ 22,554,583	-		-	\$ 22,554,583	
Federal Grants and Contracts	-	-	-		-	-	
State and Other Govt. Grants & Contracts	-	-	-		-	-	
Private Grants & Contracts	-	-	-		-	-	
Gift Income	-	-	\$ 519,352		\$ 519,352	519,352	
Recovery of F&A	-	-	-		-	-	
Endowment Income	-	-	31,943		31,943	31,943	
Investment Income	4,991,909	4,991,909	99,605		99,605	5,091,514	
Sales & Services-Educ Act/Aux.	399,073,019	399,073,019	8,963		8,963	399,081,982	
Miscellaneous Income	942,535	942,535	-		-	942,535	
TOTAL REVENUES	\$ 427,562,046	\$ 427,562,046	\$ 659,863	-	\$ 659,863	\$ 428,221,909	
\$	\$	\$ 399,073,019	\$ 26,659,863,380,624.08	TD -0.0156 Tc 0.0456 Tw (Misc206,7002 -Income) Tj 177.6 (ED5, Tf -0.0441 tIOR -7.8 0 TD -0.06 Tc 0.09 Tw (\$) T 84D 0 Tc 0.03 Tw (283 589 Tw (Internal Tj 4.32 ServicesD 0.0542Tj -156 Tc 0.53 (w (M			
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Table 12. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - System Administration

Operations	Service Operations	Self Insurance Funds	Other Enterprises E&G	Total Unrestricted E&G	Auxiliaries	Hospital Operating Funds	Total Unrestricted	Restricted Expend. Gifts, Endowments, &
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Table 13. FY 2004 Current Funds Budget by Type of Funds, University of Missouri - Universtiy-Wide Resources

Operations	Service Operations	Self Insurance Funds	Other Enterprises E&G
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University of Missouri System FY 2003-2004 Operations Fund Budget Summary

The Operations Fund expenditure budget for the University of Missouri System for fiscal year 2003-2004 totals \$908.0 million. The State of Missouri normally withholds 3.0% of the gross state appropriations; state funds are budgeted at 97.0% of the amount appropriated. Table 14 displays the FY 2003-2004 Operations Fund budget by source of funds and by major program classification (PCS) category.

Table 14. University of Missouri System FY 2003-2004 Original Operations Fund Budget

	UM System Total	Percent Distribution
BUDGETED BEGINNING BALANCE	\$130,492,543	
REVENUES:		
Tuition & Fees	\$398,534,858	44.6%
Federal Appropriations	15,029,008	1.7%
State Appropriations	377,076,769	42.2%
Gift Income	86,001	0.0%
Recovery of F&A	33,543,893	3.7%
Endowment Income	2,618,100	0.3%
Investment Income	8,600,368	1.0%
Sales & Services-Educ Act./Aux.	32,631,722	3.6%
Miscellaneous Income	25,767,258	2.9%
TOTAL REVENUES	\$893,887,977	100.0%
EDUCATIONAL & GENERAL EXPENDITURES & TRANSFERS		
Salaries & Wages	\$491,554,519	54.1%
Staff Benefits	113,315,945	12.5%
Total Compensation	\$604,870,464	66.6%
<u>Expense & Equipment</u>		
Expense & Equipment	\$264,326,186	29.1%
Internal Sales & Services	(3,207,389)	-0.4%
Employer & Employee Contributions	-	0.0%
Capital Expenditures	40,545,280	4.5%
Net Expense & Equipment Expenditures	\$301,664,077	33.2%
TOTAL EXPENDITURES	\$906,534,541	99.8%
Mandatory	77,435	0.0%
Non-Mandatory	1,376,134	0.2%
TOTAL EXPENDITURES & TRANSFERS	\$907,988,110	100.0%
ENDING BALANCE	\$116,392,410	

Tuition and Fees are the largest source of revenue at 44.6%. State Appropriations in the amount of \$377.1 million are the second largest contributor of Operations Fund revenue. Together, they fund 86.8% of the Operations budget. Compensation is the largest expenditure category in the Operations Fund at \$604.9 million, or 66.6%. Expense and Equipment expenditures of \$301.7 million are 33.2% of the total. The remaining 0.2% represents Transfers in the amount of \$1,453,569. As one can see from table 14, the FY 2003-2004 University of Missouri System Operations budget plans a draw-down of Operations Fund balances of \$14.1 million.

Table 15 displays the percentage distribution of FY 2003-2004 general operating revenues by major source for each campus.

Table 15. Percentage Distribution of FY 2003-2004 Operations Fund Budgeted Revenues by Major Source, by Campus

UMC	UMKC	UMR	UMSL	UM Outreach & Extension	UM System Admin.	U-Wide Resources	System
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Tuition and Fees and State Appropriations are the primary sources of revenue for all four campuses. These two sources of revenue fund 87.5% of the Operations Fund budget at the University of Missouri-Columbia, 86.9% at the University of Missouri-Kansas City, 93.2% at the University of Missouri-Rolla, and 97.4% at the University of Missouri-St. Louis. State and Federal Appropriations are the major sources of revenue for University Outreach & Extension. All Cooperative Extension funds are budgeted at University Outreach & Extension and are allocated to the campuses by the Executive Vice President and Director of Cooperative Extension on an annual basis. At University of Missouri System Administration, the major sources of funds are State Appropriations and Miscellaneous Income, and for University-Wide Resources, State Appropriations and Endowment Income constitute the majority of revenue.

Table 16 displays the percentage distribution of Operations Fund expenditure budgets by object of expense by campus for FY 2003-2004. Compensation accounts for the majority of the expenditures for each unit except University-Wide Resources, which primarily utilizes funds that are transferred to the campuses for cooperative programming.

As shown in table 17

Table 18. FY 2004 University of Missouri Operations Fund Sources and Uses Budget by Campus

Budgeted Sources of Funds	Columbia	Kansas City	Rolla	St. Louis	System Admin.	Outreach & Extension	Univ.-Wide Resources	System Total
Beginning Balance	\$ 49,156,546	\$ 25,370,760	\$ 10,347,863	\$ 15,062,912	\$ 11,842,863	\$ 6,716,000	\$ 11,995,599	\$ 130,492,543
Revenues								
Mandatory Transfers In	\$ 107,765	-	-	-	-	-	\$ 8,400,000	\$ 8,507,765
Balance	\$ 49,156,546							

Tables A1 through A7 in the appendix present the Operations Fund expenditure budgets by administrative division for each campus and system administrative unit. The tables provide summary totals for Salaries & Wages, Staff Benefits, Expense & Equipment and Transfers for each college, school and division.

Tables A8 through A15 in the appendix present the Operations Fund budget by minor program classification (PCS) category for the campuses and system administrative units. The tables provide summary totals for Salaries & Wages, Staff Benefits, Expense & Equipment and Transfers.

FY 2003-2004 Other Curators' Programs Budget Summary

The Curators receive line-itemed state appropriations from the State of Missouri for the

Table 20. FY 2004 Operating Budget Summary for the Missouri Kidney Program, the Missouri Institute of Mental Health, Alzheimer's Research and Spinal Cord Injury Research

	Missouri Kidney Program Fund 2010	MO Inst of Mental Health Fund 2020	Alzheimer's Research Fund 2030	Spinal Cord Injury Research Fund 2050
BEGINNING BALANCE	-	-	-	-
REVENUES				
State Appropriations	\$ 3,506,644	\$ 2,007,769	\$ 326,324	\$ 375,000
TOTAL REVENUES	\$ 3,506,644	\$ 2,007,769	\$ 326,324	\$ 375,000
EXPENDITURES				
Salaries & Wages	\$ 403,229	\$ 1,356,143	\$ 41,950	\$ 15,000
Staff Benefits	91,787	352,850	6,381	1,800
Expense & Equipment	3,011,628	298,776	277,993	358,200
Total Expenditures	\$ 3,506,644	\$ 2,007,769	\$ 326,324	\$ 375,000
Transfers	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 3,506,644	\$ 2,007,769	\$ 326,324	\$ 375,000
ENDING BALANCE	-	-	-	-

Table 21 is a budget summary of the activities of the Missouri Research and Education Network (MOREnet) and provides separate budgets by type of fund.

46..50 State q Restricted
 & Endow. Income
 Operations Fund 2000

Table 22 presents a budget summary for the State Historical Society of Missouri and the Missouri Bibliographic and Information User System (MOBIUS). Both of these operations are agency funds.

Table 22. FY 2004 University of Missouri Agency Fund Budgets

	State Historical Society Fund 6030	MOBIUS Fund 6020
BEGINNING BALANCE	\$ 860	\$ 110
REVENUES		
State Appropriations	\$ 894,923	\$ 629,996
Internal Sales & Services	-	

Table A3. FY 2004, Operations Fund, Original Expenditure Budget, University of Missouri - Rolla by Administrative Unit and Major Object of Expense

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Exp	Subtotal	Transfers	Total
<u>College/School/Division</u>							
Provost							
Info Access & Tech Services	\$ 2,826,939	\$ 579,136	\$ 2,704,387	\$ 1,056,375	\$ 7,166,837	-	\$ 7,166,837
Undergrad & Grad Studies	245,237	53,538	307,462	-	606,237	-	606,237
School of Management & Info Sys	1,026,120	221,740	84,819	-	1,332,679	-	1,332,679
UMR Global	784,865	164,024	115,293	-	1,064,182	-	1,064,182
Sponsored Programs	1,936,879	306,651	2,779,357	111,959	5,134,846	-	5,134,846
Enrollment Management	1,542,740	319,049	665,547	-	2,527,336	-	2,527,336
College of Arts & Sciences	9,950,743	1,914,408	1,568,722	156,350	13,590,223	-	13,590,223
School of Engineering	13,913,003	2,675,445	1,624,977	170,583	18,384,008	-	18,384,008
School of Mines & Metallurgy	4,517,619	875,780	708,731	73,999	6,176,129	-	6,176,129
Provost	3,865,304	831,618	427,205	-	5,124,127	-	5,124,127
	<u>\$ 40,609,449</u>	<u>\$ 7,941,389</u>	<u>\$ 10,986,501</u>	<u>\$ 1,569,266</u>	<u>\$ 61,106,605</u>	-	<u>\$ 61,106,605</u>
Chancellor							
Chancellors Office	\$ 440,529	\$ 92,136	\$ 303,801	-	\$ 836,466	-	\$ 836,466
Office of Administrative Services							
Office of Administrative Services	\$ 5,757,253	\$ 1,204,858	\$ 1,786,571	\$ 1,193,458	\$ 9,942,140	-	\$ 9,942,140
Office of Student Affairs							
Office of Student Affairs	\$ 2,361,395	\$ 473,904	\$ 1,910,547	-	\$ 4,745,846	-	\$ 4,745,846
Office of Univ Advancement							
Office of University Advancement	\$ 1,697,272	\$ 367,735	\$ 398,073	\$ 5,000	\$ 2,468,080	\$ 7,131	\$ 2,475,211
Campus Departments							
Chancellors Campus Dept - Camp	\$ (1,182,899)	\$ 2,003,297	\$ 15,086,540	-	\$ 15,906,938	\$ 12,000	\$ 15,918,938
Total Expenditures & Transfers	<u><u>\$ 49,682,999</u></u>	<u><u>\$ 12,083,319</u></u>	<u><u>\$ 30,472,033</u></u>	<u><u>\$ 2,767,724</u></u>	<u><u>\$ 95,006,075</u></u>	<u><u>\$ 19,131</u></u>	<u><u>\$ 95,025,206</u></u>

*Columns may not add due to rounding.

<u>College/School/Division</u>	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Exp	Subtotal	Transfers	Total
VC for Academic Affairs							
College of Fine Arts & Comm	\$ 2,804,100	\$ 737,297	\$ 260,590	\$ 500	\$ 3,802,487	-	\$ 3,802,487
College of Arts & Sciences	15,627,481	3,534,078	1,872,580	-	21,034,139	-	21,034,139
College of Business Admin	5,359,286	1,385,778	264,870	-	7,009,934	-	7,009,934
College of Education	4,614,286	1,141,331	882,763	-	6,638,380	-	6,638,380
Evening College	1,716,016	311,567	47,873	-	2,075,456	-	2,075,456
Graduate School	813,198	205,882	1,032,789	10,000	2,061,869	-	2,061,869
Extension Division	1,311,786	365,332	259,003	5,000	1,941,121	-	1,941,121
Libraries	1,995,748	493,817	827,115	1,830,000	5,146,680	-	5,146,680
College of Optometry	3,568,000	931,000	2,321,900	546,200	7,367,100	-	7,367,100
VC Academic Affairs	1,165,820	267,419	83,388	-	1,516,627	-	1,516,627
Barnes Col of Nurs & Hlth Studies	2,994,488	811,563	913,500	-	4,719,551	-	4,719,551
Honors College	601,338	129,225	88,700	11,000	830,263	-	830,263
Center for International Studies	814,521	202,841	(567)	-	1,016,795	-	1,016,795
Center for Academic Development	619,910	113,290	(53,654)	-	679,546	-	679,546
Public Policy Research Centers	279,540	65,714	89,581	-	434,835	-	434,835
Center for the Humanities	54,710	2c Tc4,710					

43475A8Tc 0 Tw (-) Tj -40,836,370 Td c 4803 Tw

<u>College/School/Division</u>	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Exp	Subtotal	Transfers	Total
VP for Outreach & Extension							
Agriculture & Natural Res	\$ 5,210,492	\$ 1,626,277	\$ 1,526,265	\$ 20,000	\$ 8,383,034	-	\$ 8,383,034
Business & Industry	919,465	283,311	(54,635)	250	1,148,391	-	1,148,391
Human Environmental Sciences	3,645,723	1,144,028	190,000	-	4,979,751	-	4,979,751
Youth	2,458,042	771,334	-	-	3,229,376	-	3,229,376
Community Development	1,168,887	366,796	(10,000)	-	1,525,683	-	1,525,683
Outreach Development Fund	160,601	39,000	1,795,399	-	1,995,000	-	1,995,000
Administration	1,609,157	504,955	80,345	3,000	2,197,457	-	2,197,457
Program Support	2,617,834	774,377	10,614,802	96,250	14,103,263	\$ 146,000	14,249,263
Total Expenditures & Transfers	\$ 17,790,201	\$ 5,510,078	\$ 14,142,176	\$ 119,500	\$ 37,561,955	\$ 146,000	\$ 37,707,955

<u>College/School/Division</u>	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Exp	Subtotal	Transfers	Total
VP Finance & Administration							
VP Finance & Administration	\$ 303,429	\$ 71,199	\$ 124,889	-	\$ 499,517	-	\$ 499,517
Internal Auditing	-	-	950,667	-	950,667	-	950,667
Controller	1,109,626	300,211	418,187	-	1,828,023	-	1,828,023
Economic Development	178,000	51,620	308,500	\$ 160,000	698,120	-	698,120
Planning & Budget	695,000	183,797	47,600	-	926,397	-	926,397
Management Services	3,078,837	799,283	1,456,207	348,004	5,682,331	\$ 29,700	5,712,031
Treasurer's Office	499,588	138,540	138,553	-	776,681	-	776,681
Total VP Finance & Admin	\$ 5,864,480	\$ 1,544,650	\$ 3,444,603	\$ 508,004	\$ 11,361,736	\$ 29,700	\$ 11,391,436
Campus Wide Departments							
Campus Wide Departments	\$ 5,900	\$ 450	(99,365)95re95re95re924 0 sn Tc 0.06 Tw (\$0 TD 476 0 (348,004) Tj -\$8.8 0 TD 0 fr24D 09,809.4 -8.16 TD8 0 TD				

Table A8. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Consolidated

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$ 262,632,513	\$ 57,420,313	\$ 19,088,891	\$ 5,784,530	\$ 344,926,247	\$ (100,000)	\$ 22,888	\$ 344,849,135
Community Education	742,237	190,386	2,200,885	260,480	3,393,988	(7,763)	24,609	3,410,834
Off Campus Instruction	460,500	128,295	699,114	2,500	1,290,409	-	-	1,290,409
TOTAL INSTRUCTION	\$ 263,835,250	\$ 57,738,994	\$ 21,988,890	\$ 6,047,510	\$ 349,610,644	\$ (107,763)	\$ 47,497	\$ 349,550,378
RESEARCH								
Institutes & Research Centers	\$ 16,964,544	\$ 3,623,769	\$ 4,520,872	\$ 2,018,248	\$ 27,127,433	-	-	\$ 27,127,433
Individual or Project Research	20,074,463	4,223,449	23,648,791	3,429,778	51,376,480	\$ (1)	\$ 14,420	51,390,899
TOTAL RESEARCH	\$ 37,039,007	\$ 7,847,218	\$ 28,169,663	\$ 5,448,026	\$ 78,503,913	\$ (1)	\$ 14,420	\$ 78,518,332
PUBLIC SERVICE								
Community Services	\$ 15,439,980	\$ 3,530,020	\$ 6,370,963	\$ 347,343	\$ 25,688,306	\$ (1)	\$ 2,800	\$ 25,691,105
Cooperative Extension Services	22,182,330	6,736,234	8,579,078	180,665	37,678,307	-	146,000	37,824,307
TOTAL PUBLIC SERVICE	\$ 37,622,310	\$ 10,266,254	\$ 14,950,042	\$ 528,008	\$ 63,366,613	\$ (1)	\$ 148,800	\$ 63,515,412
ACADEMIC SUPPORT								
Libraries	\$ 12,839,045	\$ 3,351,883	\$ 8,328,259	\$ 8,218,285	\$ 32,737,472	-	-	\$ 32,737,472
Museum & Galleries	304,486	69,361	(6,769)	10,000	377,078	-	-	377,078
Education Media Services	2,256,836	575,181	1,018,345	25,200	3,875,562	\$ 13,000	\$ 4,500	3,893,062
Ancillary Support	10,922,823	2,593,408	10,003,856	1,613,990	25,134,077	-	-	25,134,077
Acad Admin & Personnel Develop	27,030,762	6,304,004	7,508,505	296,353	41,139,625	-	-	41,139,625
TOTAL ACADEMIC SUPPORT	\$ 53,353,952	\$ 12,893,837	\$ 26,852,197	\$ 10,163,828	\$ 103,263,814	\$ 13,000	\$ 4,500	\$ 103,281,314
STUDENT SERVICES								
Student Services Admin	\$ 5,353,817	\$ 1,356,935	\$ 2,436,486	\$ 329,552	\$ 9,476,790	-	\$ (602,087)	\$ 8,874,703
Social & Cultural Development	5,418,563	945,893	6,357,035	542,161	13,263,653	\$ 470,000	1,174,065	14,907,718
Counseling & Career Guidance	3,724,897	1,133,776	(116,098)	9,100	4,751,675	-	-	4,751,675
Financial Aid Administration	2,516,515	565,256	1,238,316	5,000	4,325,087	12,000	-	4,337,087
Student Health Services	2,706,877	599,479	1,784,416	-	5,090,772	-	-	5,090,772
Intercollegiate Athletics	645,263	137,774	2,358,825	14,000	3,155,862	-	-	3,155,862
Student Admission & Records	6,895,717	1,620,738	3,150,537	30,003	11,696,995	-	2,131	11,699,126
TOTAL STUDENT SVCS	\$ 27,261,650							

Table A9. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Columbia

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$ 121,922,093	\$ 24,328,885	\$ (2,276,022)	\$ 4,213,141	\$ 148,188,097	\$ (100,000)	\$ 22,888	\$ 148,110,985
Community Education	719,773	186,296	2,065,386	255,480	3,226,935	(7,763)	24,609	3,243,781
Off Campus Instruction	-	-	500,101	-	500,101	-	-	500,101
TOTAL INSTRUCTION	\$ 122,641,866	\$ 24,515,181	\$ 289,465	\$ 4,468,621	\$ 151,915,133	\$ (107,763)	\$ 47,497	\$ 151,854,867
RESEARCH								
Institutes & Research Centers	\$ 14,398,393	\$ 3,151,275	\$ 4,003,404	\$ 1,658,289	\$ 23,211,360	-	-	\$ 23,211,361
Individual or Project Research	15,707,027	3,246,324	11,657,699	2,320,977	32,932,027	(1)	14,420	32,946,446
TOTAL RESEARCH	\$ 30,105,420	\$ 6,397,599	\$ 15,661,103	\$ 3,979,266	\$ 56,143,388	\$ (1)	\$ 14,420	\$ 56,157,807
PUBLIC SERVICE								
Community Services	\$ 7,956,340	\$ 1,422,276	\$ 3,626,493	\$ 255,348	\$ 13,260,457	\$ (1)	\$ 2,800	\$ 13,263,256
Cooperative Extension Services	4,393,664	1,238,463	(5,626,358)	61,165	66,934	-	-	66,934
TOTAL PUBLIC SERVICE	\$ 12,350,004	\$ 2,660,739	\$ (1,999,865)	\$ 316,513	\$ 13,327,391	\$ (1)	\$ 2,800	\$ 13,330,190
ACADEMIC SUPPORT								
Libraries	\$ 5,486,804	\$ 1,471,021	\$ 1,351,746	\$ 5,220,909	\$ 13,530,480	-	-	\$ 13,530,480
Museum & Galleries	257,156	56,782	(16,269)	10,000	307,669	-	-	307,669
Education Media Services	1,211,387	296,904	245,891	22,700	1,776,882	\$ 13,000	\$ 4,500	1,794,382
Ancillary Support	5,307,516	1,207,523	6,630,323	1,189,637	14,334,999	-	-	14,334,999
Acad Admin & Personnel Develop	13,918,700	3,154,742	2,460,103	169,813	19,703,358	-	-	19,703,358
TOTAL ACADEMIC SUPPORT	\$ 26,181,563	\$ 6,186,972	\$ 10,671,794	\$ 6,613,059	\$ 49,653,388	\$ 13,000	\$ 4,500	\$ 49,670,888
STUDENT SERVICES								
Student Services Admin	\$ 1,579,304	\$ 391,537	\$ 777,771	\$ 25,000	\$ 2,773,612	-	\$ 43,932	\$ 2,817,544
Social & Cultural Development	2,937,015	472,215	2,594,972	202,643	6,206,845	-	1,174,065	7,380,910
Counseling & Career Guidance	1,728,106	683,435	(238,192)	6,100	2,179,449	-	-	2,179,449
Financial Aid Administration	1,172,001	235,779	396,920	5,000	1,809,700	-	-	1,809,700
Student Health Services	2,246,177	508,341	1,656,516	-	4,411,034	-	-	4,411,034
Intercollegiate Athletics	-	-	2,050,000	14,000	2,064,000	-	-	2,064,000
Student Admission & Records	2,581,899	688,321	1,861,165	30,003	5,161,388	-	-	5,161,388
TOTAL STUDENT SVCS	\$ 12,244,503	\$ 2,979,628	\$ 9,099,152	\$ 282,746	24,606,029	-	\$ 1,217,997	\$ 25,824,026
INSTITUTIONAL SUPPORT								
Executive Management	\$ 2,730,063	\$ 601,875	\$ 2,186,213	\$ 100	\$ 5,518,251	-	\$ 37,181	\$ 5,555,432
Fiscal Operations	2,277,508	1,587,042	1,759,283	6,167	5,630,000	-	-	5,630,000
Gen Administrative Services	7,257,141	953,526	2,085,484	27,253	10,323,404	-	(25,000)	10,298,404
Public Relations & Development	7,614,669	1,837,192	4,312,028	82,104	13,845,994	-	-	13,845,994
TOTAL INSTITUTIONAL SUPPORT	\$ 19,879,381	\$ 4,979,635	\$ 10,343,008	\$ 115,624	35,317,649	-	\$ 12,181	\$ 35,329,830
OPERATIONS & MAINTENANCE OF PLANT								
Physical Plant Administration	\$ 1,704,916	\$ 507,489	\$ (105,599)	\$ 36,753	\$ 2,143,559	-	-	\$ 2,143,559
Building Maintenance	3,934,977	824,079	1,366,162	5,847,717	11,972,935	-	10,000	11,982,935
Custodial Services	3,562,356	657,996	415,369	10,323	4,646,044	-	-	4,646,044

Table A10. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Kansas City

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$ 72,958,019	\$ 15,901,388	\$ 10,932,407	\$ 648,589	\$ 100,440,403	-	-	\$ 100,440,403
Community Education	-	-	67,000	-	67,000	-	-	67,000
Off Campus Instruction	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	\$ 72,958,019	\$ 15,901,388	\$ 10,999,407	\$ 648,589	\$ 100,507,403	-	-	\$ 100,507,403
RESEARCH								
Institutes & Research Centers	\$ 135,940	\$ 32,376	\$ (363,266)	\$ 232,000	\$ 37,050	-	-	\$ 37,050
Individual or Project Research	2,706,430	649,579	5,012,032	545,268	8,913,309	-	-	8,913,309
TOTAL RESEARCH	\$ 2,842,370	\$ 681,955	\$ 4,648,766	\$ 777,268	\$ 8,950,359	-	-	\$ 8,950,359
PUBLIC SERVICE								
Community Services	\$ 1,384,315	\$ 355,671	\$ 215,496	-	\$ 1,955,482	-	-	\$ 1,955,482
Cooperative Extension Services	88,632	20,105	69,239	-	177,976	-	-	177,976
TOTAL PUBLIC SERVICE	\$ 1,472,947	\$ 375,776	\$ 284,735	-	\$ 2,133,458	-	-	\$ 2,133,458
ACADEMIC SUPPORT								
Libraries	\$ 3,626,643	\$ 967,925	\$ 2,362,377	\$ 60,000	\$ 7,016,945	-	-	\$ 7,016,945
Museum & Galleries	-	-	-	-	-	-	-	-
Education Media Services	-	-	800	-	800	-	-	800
Ancillary Support	930,646	226,293	576,785	390,054	2,123,778	-	-	2,123,778
Acad Admin & Personnel Develop	6,193,557	1,589,837	3,615,207	101,540	11,500,141	-	-	11,500,141
TOTAL ACADEMIC SUPPORT	\$ 10,750,846	\$ 2,784,055	\$ 6,555,169	\$ 551,594	\$ 20,641,664	-	-	\$ 20,641,664
STUDENT SERVICES								
Student Services Admin	\$ 1,358,430	\$ 348,966	\$ 979,981	\$ 125,000	\$ 2,812,377	-	-	\$ 2,812,377
Social & Cultural Development	1,728,343	375,948	1,152,479	57,000	3,313,770	\$ 470,000	-	3,783,770
Counseling & Career Guidance	967,647	226,520	(107,225)	3,000	1,089,942	-	-	1,089,942
Financial Aid Administration	718,280	180,189	785,350	-	1,683,819	-	-	1,683,819
Student Health Services	-	-	-	-	-	-	-	-
Intercollegiate Athletics	-	-	-	-	-	-	-	-
Student Admission & Records	1,270,844	327,000	455,326	-	2,053,170	-	-	2,053,170

Table A11. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Rolla

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$ 30,654,065	\$ 8,423,977	\$ 3,799,492	\$ 46,100	\$ 42,923,635	-	-	\$ 42,923,635
Community Education	22,464	4,090	42,500	5,000	74,054	-	-	74,054
Off Campus Instruction	-	-	500	-	500	-	-	500
TOTAL INSTRUCTION	\$ 30,676,529	\$ 8,428,067	\$ 3,842,492	\$ 51,100	\$ 42,998,189	-	-	\$ 42,998,189
RESEARCH								
Institutes & Research Centers	\$ 1,270,682	\$ 173,761	\$ 333,322	\$ 126,959	\$ 1,904,724	-	-	\$ 1,904,724
Individual or Project Research	1,065,944	97,978	3,622,336	300,533	5,086,791	-	-	5,086,791
TOTAL RESEARCH	\$ 2,336,626	\$ 271,739	\$ 3,955,658	\$ 427,492	\$ 6,991,515	-	-	\$ 6,991,515
PUBLIC SERVICE								
Community Services	\$ 202,940	\$ 44,786	\$ 152,987	-	\$ 400,713	-	-	\$ 400,713
Cooperative Extension Services	17,000	3,334	13,939	-	34,273	-	-	34,273
TOTAL PUBLIC SERVICE	\$ 219,940	\$ 48,120	\$ 166,926	-	\$ 434,986	-	-	\$ 434,986
ACADEMIC SUPPORT								
Libraries	\$ 769,744	\$ 159,602	\$ 419,968	\$ 1,056,375	\$ 2,405,689	-	-	\$ 2,405,689
Museum & Galleries	-	-	-	-	-	\$	-	-

Table A13. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Outreach & Extension

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	-	-	-	-	-	-	-	-
Community Education	-	-	-	-	-	-	-	-
Off Campus Instruction	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
RESEARCH								
Institutes & Research Centers	-	-	-	-	-	-	-	-
Individual or Project Research	-	-	-	-	-	-	-	-
TOTAL RESEARCH	-	-	-	-	-	-	-	-
PUBLIC SERVICE								
Community Services	-	-	-	-	-	-	-	-
Cooperative Extension Services	\$ 17,626,570	\$ 5,458,730	\$ 14,142,176	\$ 119,500	\$ 37,346,976	\$ -	\$ 146,000	\$ 37,492,976
TOTAL PUBLIC SERVICE	\$ 17,626,570	\$ 5,458,730	\$ 14,142,176	\$ 119,500	\$ 37,346,976	\$ -	\$ 146,000	\$ 37,492,976
ACADEMIC SUPPORT								
Libraries	-	-	-	-	-	-	-	-
Museum & Galleries	-	-	-	-	-	-	-	-
Education Media Services	-	-	-	-	-	-	-	-
Ancillary Support	-	-	-	-	-	-	-	-
Acad Admin & Personnel Develop	-	-	-	-	-	-	-	-

Table A14. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - System Administration

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Total Expenditures & Transfers
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INSTRUCTION

Table A15. FY 2004 Operations Fund Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - University-Wide Resources

	Salaries & Wages	Staff Benefits	Expense & Equipment	Capital Expenditures	Total Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$ 140,001	\$ 41,401	\$ 424,211	-	\$ 605,613	-	-	\$ 605,613
Community Education	-	-	-	-	-	-	-	-
Off Campus Instruction	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	\$ 140,001	\$ 41,401	\$ 424,211	-	\$ 605,613	-	-	\$ 605,613
RESEARCH								
Institutes & Research Centers	-	-	-	-	-	-	-	-
Individual or Project Research	-	-	\$ 2,002,900	-	\$ 2,002,900	-	-	\$ 2,002,900
TOTAL RESEARCH	-	-	\$ 2,002,900	-	\$ 2,002,900	-	-	\$ 2,002,900
PUBLIC SERVICE								
Community Services	-	-	-	-	-	-	-	-
Cooperative Extension Services	-	-	-	-	-	-	-	-
--77,000 () T1								