

Operating Budget Summary

**Fiscal Year
2021-22**



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Colorado State University
2021-22 Operating Budget Summary

Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous		Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total
	Fee for Service	Student Aid (COF) ²			Revenue & Cash Operations	Federal Funds			
State Appropriated ¹	116,458,950	44,342,904	426,084,644	55,000,000	54,681,673	8,836,648		335,000	705,739,819
Seedling Tree Nursery							724,119		724,119
Continuing Education							50,308,677		50,308,677
General Operations							12,978,205		12,978,205
Student Organizations							8,418,830		8,418,830
Intercollegiate Athletics							46,506,892		46,506,892
Sponsored Programs								350,000,000	350,000,000
Auxiliary Enterprises							170,952,077		170,952,077
Total	116,458,950	44,342,904	426,084,644	55,000,000	54,681,673	8,836,648	289,888,800	350,335,000	1,345,628,619

Expenditures	Salaries and Benefits		Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service, Facilities Reserve & Plant Fund Transfers ³	Total
	Professional	Support									
State Appropriated ¹	380,338,420	75,971,843	1,940,508	263,735,306	2,382,472	18,401,546	(9,356,361)	2,775,000	(17,545,379)	-	718,643,355
Seedling Tree Nursery	72,831	288,189	2,000	288,699	-	86,400	56,000	-	(70,000)	-	724,119
Continuing Education	7,278,078	1,199,591	-	39,830,276	-	-	2,000,732	-	-	-	50,308,677
General Operations	2,683,579	782,826	55,204	7,095,346	86,750	709,930	1,472,570	95,000	(3,000)	-	12,978,205
Student Organizations	2,447,041	1,618,514	703,869	3,926,194	-	-	13,037	125	(289,950)	-	8,418,830
Intercollegiate Athletics	15,595,685	1,355,603	25,000	16,080,327	-	701,708	-	-	-	12,748,569	46,506,892
Sponsored Programs	90,000,000	36,000,000	4,000,000	157,000,000	8,000,000	-	55,000,000	-	-	-	350,000,000
Auxiliary Enterprises	29,205,640	44,785,847	272,142	34,303,109	232,419	5,113,490	6,195,822	24,103,629	(12,027,921)	38,767,900	170,952,077
Total	527,621,274	162,002,413	6,998,723	522,259,257	10,701,641	25,013,074	55,381,800	26,973,754	(29,936,250)	51,516,469	1,358,532,155

¹ State Appropriated is the consolidated Education & General budget. Includes General Instruction, Professional Veterinary Medicine, Agricultural Experiment Station, CSU Extension, and the Colorado State Forest Service

² College Opportunity Fund

³ Combined categories - see following pages for additional details

Note: Student Financial Assistance and Student Financial Aid are not shown as separate budget items because they, in large part, replicate payments for tuition, student fees, housing, etc.

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State Appropriated (EG, PVM, EXPSTA, RARSP, EXTEN, CSFS, COURSE, EXPSF, EXTSF, CSFSSF, PVMSE, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRRR Sub-Fund Groups)

Revenue Budget

	Total
State Fee For Service	116,458,950
State Student Aid (College Opportunity Fund)	44,342,904
Tuition	420,165,891
Indirect Cost Recoveries from Sponsored Programs	55,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	5,918,753
Other Miscellaneous Revenue	9,473,137
Self-Funded & Cash Operations ¹	43,208,536
Federal Grants and Appropriations	8,836,648
Other State & Restricted Funds	335,000
Total Revenue	705,739,819

Expenditure Budget

NACUBO Classification	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Plant Fund Transfers	Interdept Credits	Total
	Professional	Support									
Instruction	220,031,657	24,940,814 ³	537,660	49,487,626	944,342	-	-	2,775,000	-	(8,547,857)	290,169,242
Research	28,535,440	3,132,736	69,900	19,212,973	237,422	-	-	-	-	(62,281)	51,126,190
Public Service	21,601,484	3,440,573	397,362	13,225,226 ²	113,000	-	-	-	-	(5,105,962)	33,671,683
Academic Support	56,918,534	14,106,852	204,353	27,928,707	251,400	-	(497,387)	-	-	(3,210,170)	95,702,289
Student Services	19,084,923	4,283,509 ³	544,567	33,268,394 ³	-	-	(608,350)	-	-	(280,287)	56,292,756
Institutional Support	29,507,383	5,423,002	172,011	44,921,640	10,000	-	(4,984,365)	-	-	(46,737)	75,002,934
Oper & Maint of Plant	4,658,147	6,526,258	14,655	30,112,804	826,308	18,401,546	(3,266,259)	-	-	(292,085)	56,981,374
Scholarships & Fellowships	852	14,118,099 ³	-	45,577,936 ³	-	-	-	-	-	-	59,696,887
Total Expenditures	380,338,420	75,971,843	1,940,508	263,735,306	2,382,472	18,401,546	(9,356,361)	2,775,000	-	(17,545,379)	718,643,355

¹ CSU Extension county funds are not included in CSU operations.

² Includes Overhead Allocation of \$229,611 for PVMSE subfund. Overhead Allocations column ties to Budget Allocation plan.

³ Due to an FY21 coding change by Business and Financial Services, Scholarships & Fellowships needed to be updated.
 - This reduced Instruction-Support by \$11,322,576 and Student Services-Support by \$2,795,523, resulting in an increase to Scholarships & Fellowships-Support by \$14,118,099.
 - This reduced Student Services-Operating by \$45,577,936, resulting in an increase to Scholarship & Fellowship-Operating by \$45,577,936.

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Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	709,000
Using Cash Reserves	<u>15,119</u>
Total Revenue	724,119

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Overhead Allocations</u>	<u>Utilities</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Public Service	72,831	288,189	2,000	288,699	56,000	86,400	(70,000)	724,119

Colorado State University
2021-22 Operating Budget Summary

Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	50,308,677

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Overhead Allocations</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Instruction	7,278,078	1,199,591	-	40,111,089	-	2,000,732	-	50,589,490
Ending Fund Balance ¹				(280,813)				(280,813)
	<u>7,278,078</u>	<u>1,199,591</u>	<u>-</u>	<u>39,830,276</u>	<u>-</u>	<u>2,000,732</u>	<u>-</u>	<u>50,308,677</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2021-22 Operating Budget Summary

Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	18,625,023

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Operating</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>	<u>Expense</u>	
Scholarships/Fellowships	-	2,361,724	16,263,299	18,625,023

* Not shown as separate budget items in the Total University because they, in large part, replicate payments for tuition, student fees, housing, etc.

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2021-22 Operating Budget Summary

General Operations (GENOP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	12,978,205

Expenditure Budget

	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Overhead Allocations</u>	<u>Cost of Sales</u>	<u>Interdept Credits</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>								
Operating Expenses	2,683,579	782,826	55,204	7,622,027	86,750	709,930	1,472,570	95,000	(3,000)	13,504,886
Ending Fund Balance ¹				<u>(526,681)</u>						<u>(526,681)</u>
	<u>2,683,579</u>	<u>782,826</u>	<u>55,204</u>	<u>7,095,346</u>	<u>86,750</u>	<u>709,930</u>	<u>1,472,570</u>	<u>95,000</u>	<u>(3,000)</u>	<u>12,978,205</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2021-22 Operating Budget Summary

Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	8,418,830

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Overhead</u>	<u>Cost of</u>	<u>Interdept</u>	<u>Debt Service</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Allocations</u>	<u>Sales</u>	<u>Credits</u>	<u>& Facility</u>	<u>Total</u>
								<u>Reserve</u>	
Operating Expenses	2,447,041	1,618,514	703,869	3,449,925	13,037	125	(289,950)	-	7,942,561
Ending Fund Balance ¹				476,269					476,269
	<u>2,447,041</u>	<u>1,618,514</u>	<u>703,869</u>	<u>3,926,194</u>	<u>13,037</u>	<u>125</u>	<u>(289,950)</u>	-	<u>8,418,830</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2021-22 Operating Budget Summary

Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	46,506,892

Expenditure Budget

<u>NACUBO Classification</u>	<u>Salaries and Benefits</u>		<u>Travel</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Utilities</u>	<u>Debt Service & Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Auxiliary Enterprises	15,595,685	1,355,603	25,000	24,246,669		701,708	12,748,569	54,673,234
Using Fund Balance ¹				(8,166,342)				(8,166,342)
	<u>15,595,685</u>	<u>1,355,603</u>	<u>25,000</u>	<u>16,080,327</u>		<u>701,708</u>	<u>12,748,569</u>	<u>46,506,892</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2021-22 Operating Budget Summary

Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	25,200,000 ¹

¹ Amount includes Federal Pell Grant and Federal SEOG (Supplemental Education Opportunity Grant).

* Not shown as separate budget items in the Total University because they, in large part, replicate payments for tuition, student fees, housing, etc.

Colorado State University
2021-22 Operating Budget Summary

Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	350,000,000

Expenditure Budget

	<u>Salaries and Benefits</u>			<u>Operating</u>	<u>Capital</u>	<u>Overhead</u>	
	<u>Professional</u>	<u>Support</u>	<u>Travel</u>	<u>Expense</u>	<u>Outlay</u>	<u>Allocations</u>	<u>Total</u>
Fiscal Year Projection	90,000,000	36,000,000	4,000,000	157,000,000	8,000,000	55,000,000	350,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 8/18/20. While the projection may be subject to change as new awards are received, for purposes of providing a beginning fiscal year budget projection, these amounts will remain fixed.

Colorado State University

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Auxiliary Enterprises (AUX Sub-Fund Group)

Revenue Budget

	Total
University Technology Fee	2,144,000.00
Lory Student Center	27,026,000.00
Miscellaneous Student Activities ¹	18,133,277.00
University Facilities Fee	11,850,000.00
Housing & Dining Services	83,175,400.00
Health Network Medical	20,856,000.00
Campus Recreation	7,767,400.00
Total Revenue	170,952,077

Expenditure Budget

	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support									
University Technology Fee	367,215	161,257	-	1,611,528	-	-	-	-	-	-	2,140,000
Lory Student Center	3,060,246	6,088,549	30,035	3,479,553	-	733,230	1,421,642	10,493,387	(2,357,800)	4,512,500	27,461,342
Miscellaneous Student Activities ¹	6,713,207	3,051,721	151,209	11,318,138	88,819	201,000	610,562	3,099,942	(5,614,621)	2,909,000	22,528,977
University Facilities Fee	-	-	-	2,850,000	-	-	-	-	-	9,000,000	11,850,000
Housing & Dining Services	9,621,590	27,588,661	6,000	16,601,883	118,600	3,784,300	3,187,966	8,515,600	(4,000,200)	17,751,000	83,175,400
Health Network Medical	7,886,141	5,277,966	39,300	2,620,553	25,000	111,640	632,139	1,990,400	-	2,396,400	20,979,539
Campus Recreation	1,557,241	2,617,693	45,598	1,310,748	-	283,320	343,513	4,300	(55,300)	2,199,000	8,306,113
Subtotal	29,205,640	44,785,847	272,142	39,792,403	232,419	5,113,490	6,195,822	24,103,629	(12,027,921)	38,767,900	176,441,371
Ending Fund Balance				(5,489,294)							(5,489,294)
Total Expenditures	29,205,640	44,785,847	272,142	34,303,109	232,419	5,113,490	6,195,822	24,103,629	(12,027,921)	38,767,900	170,952,077

¹ Miscellaneous Student Activities include: Alumni Relations, Development, Events, Magazine, BEEP Program, Career Center, Health Network Counseling, Fast Print, Parking Services, RamTech, Telecommunications, Ram Welcome, Preview Orientation and some college programs.