

Operating Budget Summary

**Fiscal Year
2024-25**



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Colorado State University
2024-25 Operating Budget Summary

Total University

Revenues	State	State	Tuition & Fees	Indirect Cost Recovery	Miscellaneous Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total
	Fee for Service	Student Aid (COF) ²							
State Appropriated ¹	158,691,092	48,724,315	489,539,556	71,000,000	65,477,726	7,202,495		330,000	840,965,184
Seedling Tree Nursery							76,000		76,000
Continuing Education							59,058,177		59,058,177
General Operations							16,897,464		16,897,464
Student Organizations							9,052,800		9,052,800
Intercollegiate Athletics							56,060,739		56,060,739
Sponsored Programs								438,000,000	438,000,000
Auxiliary Enterprises							213,220,950		213,220,950
Total	158,691,092	48,724,315	489,539,556	71,000,000	65,477,726	7,202,495	354,366,130	438,330,000	1,633,331,314

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	466,226,300	79,979,064	1,605,704	287,602,275	3,005,244	22,195,022	(9,620,116)	3,261,896	(13,290,205)	-	840,965,184
Seedling Tree Nursery	-	17,784	-	16	-	-	58,200	-	-	-	76,000
Continuing Education	12,860,512	739,219	-	43,457,714	-	-	2,000,732	-	-	-	59,058,177
General Operations	4,060,702	756,004	17,500	9,082,133	5,600	1,172,200	1,708,325	95,000	-	-	16,897,464
Student Organizations	3,990,215	1,464,143	759,382	2,075,304	-	-	13,037	40,619	-	710,100	9,052,800
Intercollegiate Athletics	21,347,934	1,296,735	25,000	19,339,137	-	550,000	-	-	-	13,501,933	56,060,739
Sponsored Programs	134,000,000	47,000,000	9,000,000	164,000,000	13,000,000	-	71,000,000	-	-	-	438,000,000
Auxiliary Enterprises	46,795,551	48,167,107	305,134	51,509,453	1,191,900	6,160,917	6,459,577	28,917,911	(16,251,600)	39,965,000	213,220,950
Total	689,281,214	179,420,056	11,712,720	577,066,032	17,202,744	30,078,139	71,619,755	32,315,426	(29,541,805)	54,177,033	1,633,331,314

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, EXTSE, CSFSSF, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTAGR, EXTR, EXTRSL, EXTREF, EXTRRRR Sub-Fund Groups)

Revenue Budget

	Total
State Fee For Service	158,691,092
State Student Aid (College Opportunity Fund)	48,724,315
Tuition	483,008,068
Indirect Cost Recoveries from Sponsored Programs	71,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	6,531,488
Other Miscellaneous Revenue	8,599,151
Self-Funded & Cash Operations ¹	54,878,575
Federal Grants and Appropriations	7,202,495
Other State & Restricted Funds	330,000
Subtotal	840,965,184

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	253,020,621	26,874,647 ³	503,195	49,026,716	1,114,928	-	-	3,261,896	-	(5,190,000)	328,612,003
Research	35,845,098	2,119,603	133,012	21,040,802	346,375	122,711	-	-	-	-	59,607,601
Public Service	27,483,499	3,795,875	237,788	9,519,730	150,000	-	-	-	-	(4,388,548)	36,798,344
Academic Support	72,631,185	15,288,392	254,418	38,335,955	314,026	-	(497,387)	-	-	(3,300,000)	123,026,589
Student Services	22,308,233	4,805,657 ³	183,374	44,349,366 ³	-	-	(608,350)	-	-	(215,057)	70,823,223
Institutional Support	49,371,007	4,891,067	287,917	50,347,259	67,600	-	(5,130,198)	-	-	(30,000)	99,804,652
Oper & Maint of Plant	5,555,531	6,926,939	6,000	35,487,386	1,012,315	22,072,311	(3,384,181)	-	-	(166,600)	67,509,701
Scholarships & Fellowships	11,126	15,276,884 ³	-	39,495,061 ³	-	-	-	-	-	-	54,783,071
Total Expenditures	466,226,300	79,979,064	1,605,704	287,602,275	3,005,244	22,195,022	(9,620,116)	3,261,896	-	(13,290,205)	840,965,184

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

³ Due to an FY21 coding change by Business and Financial Services, Scholarships & Fellowships needed to be updated.
 - This reduced Instruction-Support by \$12,251,799 and Student Services-Support by \$3,025,085, resulting in an increase to Scholarships & Fellowships-Support by \$15,276,884.
 - This reduced Student Services-Operating by \$42,520,146, resulting in an increase to Scholarship & Fellowship-Operating by \$42,520,146.

Colorado State University
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Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	20,000
Using Cash Reserves	<u>56,000</u>
Total Revenue	76,000

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		17,784		16	58,200		-	76,000

Colorado State University
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Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	59,058,177

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	12,860,512	739,219	-	50,605,985	-	2,000,732	-	66,206,448
Ending Fund Balance ¹				(7,148,271)				(7,148,271)
	<u>12,860,512</u>	<u>739,219</u>	<u>-</u>	<u>43,457,714</u>	<u>-</u>	<u>2,000,732</u>	<u>-</u>	<u>59,058,177</u>

¹ Ending fund balance offsets operating expenses.

Colorado State University
2024-25 Operating Budget Summary

Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	25,304,579

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	-	2,463,970	22,840,609	25,304,579

* 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
2024-25 Operating Budget Summary

General Operations (GENOP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	16,897,464

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	4,060,702	756,004	17,500	8,120,431	5,600	1,172,200	1,708,325	95,000	-	15,935,762
Ending Fund Balance ¹				<u>961,702</u>						<u>961,702</u>
	<u>4,060,702</u>	<u>756,004</u>	<u>17,500</u>	<u>9,082,133</u>	<u>5,600</u>	<u>1,172,200</u>	<u>1,708,325</u>	<u>95,000</u>		<u>16,897,464</u>

¹ Ending fund balance offsets operating expenses.

Colorado State University
2024-25 Operating Budget Summary

Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	9,052,800

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	3,990,215	1,464,143	759,382	3,014,759	13,037	40,619		710,100	9,992,255
Ending Fund Balance ¹				(939,455)					(939,455)
	<u>3,990,215</u>	<u>1,464,143</u>	<u>759,382</u>	<u>2,075,304</u>	<u>13,037</u>	<u>40,619</u>		<u>710,100</u>	<u>9,052,800</u>

¹ Ending fund balance offsets operating expenses

Colorado State University
2024-25 Operating Budget Summary

Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	56,060,739

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	21,347,934	1,296,735	25,000	28,387,944		550,000	13,501,933	65,109,546
Using Fund Balance ¹				(9,048,807)				(9,048,807)
	<u>21,347,934</u>	<u>1,296,735</u>	<u>25,000</u>	<u>19,339,137</u>		<u>550,000</u>	<u>13,501,933</u>	<u>56,060,739</u>

¹ Ending fund balance offsets operating expenses.

Colorado State University
2024-25 Operating Budget Summary

Student Financial Aid * (FEDSFA Sub-Fund Group)

	<u>Total</u>
Revenue/Expenditure Budgets	35,100,000 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
2024-25 Operating Budget Summary

Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	438,000,000

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	134,000,000	47,000,000	9,000,000	164,000,000	13,000,000	71,000,000	438,000,000

Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 06/20/24. 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

2024-25 Operating Budget Summary

Auxiliary Enterprises (AUX Sub-Fund Group)

Revenue Budget

	<u>Total</u>
University Technology Fee	2,110,000
Lory Student Center	31,459,500
Miscellaneous Student Activities ¹	25,424,550
University Facilities Fee	12,243,000
Housing & Dining Services	111,266,000
Health Network Medical	21,828,000
Campus Recreation	<u>8,889,900</u>
Total Revenue	213,220,950

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>Debt Service & Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
University Technology Fee	394,216	94,115	-	2,211,669	-	-	-	-	-	-	2,700,000
Lory Student Center	5,405,270	6,604,167	60,041	4,474,963	-	699,487	1,485,735	12,245,937	(4,431,300)	4,915,200	31,459,500
Miscellaneous Student Activities ¹	10,001,757	2,521,620	142,584	15,699,046	-	191,000	608,200	2,025,043	(5,377,900)	2,874,000	28,685,350
University Facilities Fee	-	-	-	2,943,000	-	-	-	-	-	9,300,000	12,243,000
Housing & Dining Services	17,347,701	31,894,713	2,300	28,017,795	1,113,900	4,691,200	3,331,691	12,790,700	(6,349,000)	18,425,000	111,266,000
Health Network Medical	11,140,993	4,383,504	21,450	2,775,563	78,000	274,090	660,638	1,850,000	-	2,318,900	23,503,138
Campus Recreation	2,505,614	2,668,988	78,759	1,589,168	-	305,140	373,313	6,231	(93,400)	2,131,900	9,565,713
Subtotal	<u>46,795,551</u>	<u>48,167,107</u>	<u>305,134</u>	<u>57,711,204</u>	<u>1,191,900</u>	<u>6,160,917</u>	<u>6,459,577</u>	<u>28,917,911</u>	<u>(16,251,600)</u>	<u>39,965,000</u>	<u>219,422,701</u>
Ending Fund Balance	-	-	-	<u>(6,201,751)</u>	-	-	-	-	-	-	<u>(6,201,751)</u>
Total Expenditures	46,795,551	48,167,107	305,134	51,509,453	1,191,900	6,160,917	6,459,577	28,917,911	(16,251,600)	39,965,000	213,220,950

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.