

Operating Budget Summary

Fiscal Year

2025-26



Colorado State University 2025-26 Operating Budget Summary

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Total University

Revenues	State Fee for Service	State Student Aid (COF)²	Tuition & Fees	Indirect Cost Recovery	Miscellaneous	Revenue & Cash Operations	Federal Funds	Self-Funded Operations & Auxiliaries	Contracts, Grants, & Restricted Funds	Total	Debt Service, Facilities Reserve
State Appropriated ¹	161,905,575	49,036,680	516,309,665	76,000,000	73,394,488	8,179,378			330,000	885,155,786	
Seedling Tree Nursery								106,530		106,530	
Continuing Education								64,327,161		64,327,161	
General Operations								17,550,840		17,550,840	
Student Organizations								9,196,602		9,196,602	
Intercollegiate Athletics								67,342,668		67,342,668	
Sponsored Programs									508,000,000	508,000,000	
Auxiliary Enterprises									222,384,621	222,384,621	
Total	161,905,575	49,036,680	516,309,665	76,000,000	73,394,488	8,179,378	380,908,422	508,330,000	1,774,064,208		
Expenditures	Salaries and Benefits									Debt Service, Facilities Reserve	
	Professional	Support	Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	& Plant Fund Transfers³	Total
State Appropriated ¹	471,285,814	77,810,777	1,453,613	322,448,347	3,055,886	23,060,447	(9,626,808)	3,410,310	(7,742,600)	-	885,155,786
Seedling Tree Nursery	-	-	-	50,530	-	-	56,000	-	-	-	106,530
Continuing Education	12,533,556	686,961	-	49,105,912	-	-	2,000,732	-	-	-	64,327,161
General Operations	5,547,581	572,075	28,036	8,376,264	109,001	1,231,000	1,621,883	95,000	(30,000)	-	17,550,840
Student Organizations	3,472,696	1,701,446	815,855	2,856,968	-	-	13,037	14,284	(383,381)	705,697	9,196,602
Intercollegiate Athletics	22,516,971	1,983,940	25,000	31,015,815	-	550,000	-	-	-	11,250,942	67,342,668
Sponsored Programs	148,000,000	50,000,000	10,000,000	212,000,000	12,000,000	-	76,000,000	-	-	-	508,000,000
Auxiliary Enterprises	51,589,636	44,828,661	302,708	57,768,032	706,230	6,916,210	6,466,269	28,444,186	(15,233,243)	40,595,932	222,384,621
Total	714,946,254	177,583,860	12,625,212	683,621,868	15,871,117	31,757,657	76,531,113	31,963,780	(23,389,224)	52,552,571	1,774,064,208

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, EXTE, CSFS, COURSE, EXPNF, EXTSF, CSFSS, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTAGR, EXTR, EXTRSL, EXTRREF, EXTRRR Sub-Fund Groups)

Revenue Budget

	Total
State Fee For Service	161,905,575
State Student Aid (College Opportunity Fund)	49,036,680
Tuition	508,624,776
Indirect Cost Recoveries from Sponsored Programs	76,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	7,684,889
Other Miscellaneous Revenue	8,869,902
Self-Funded & Cash Operations ¹	62,524,586
Federal Grants and Appropriations	8,179,378
Other State & Restricted Funds	330,000
Subtotal	885,155,786

Expenditure Budget

NACUBO Classification	Salaries and Benefits			Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Plant Fund Transfers	Interdept Credits	Total
	Professional	Support	Travel								
Instruction	262,358,901	19,988,883 ³	633,296	56,715,979	1,188,211	-	-	3,410,310	-	(4,720,000)	339,575,580
Research	32,868,655	1,622,142	77,922	28,025,581	423,661	158,867	-	-	-	(622,488)	62,554,340
Public Service	28,569,171	2,923,782	158,953	7,900,994	-	-	-	-	-	(1,997,512)	37,555,388
Academic Support	71,739,467 ⁴	12,100,115 ⁴	265,136	41,854,704 ⁴	444,382	-	(497,387)	-	-	(200,000)	125,706,417
Student Services	22,922,642	6,224,343 ³	96,025	21,388,301 ³	-	-	(608,350)	-	-	(79,000)	49,943,961
Institutional Support	47,319,796 ⁴	5,429,558 ⁴	213,281	51,459,257 ^{2,4}	67,600	-	(5,045,300)	-	-	99,444,192	
Oper & Maint of Plant	5,507,182	13,773,259	9,000	38,015,343	932,032	22,901,580	(3,475,771)	-	-	(123,600)	77,539,025
Scholarships & Fellowships	-	15,748,695 ³	-	77,088,188 ³	-	-	-	-	-	-	92,836,883
Total Expenditures	471,285,814	77,810,777	1,453,613	322,448,347	3,055,886	23,060,447	(9,626,808)	3,410,310	-	(7,742,600)	885,155,786

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

² Includes operating adjustment of (\$1,980,433) for EG subfund.

³ Due to an FY21 coding change by Business and Financial Services, Scholarships & Fellowships needed to be updated.

- This reduced Instruction-Support by \$12,632,857 and Student Services-Support by \$3,115,838, resulting in an increase to Scholarships & Fellowships-Support by \$15,748,695.
- This reduced Student Services-Operating by \$77,088,188, resulting in an increase to Scholarship & Fellowship-Operating by \$77,088,188.

⁴ The amounts for Academic Support and Institutional Support were adjusted for Professional, Support, and Operating Expenses to reflect a change in the NACUBO classification for two accounts.

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Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	Total
Revenue	30,000
Using Cash Reserves	76,530
Total Revenue	106,530

Expenditure Budget

NACUBO Classification	Salaries and Benefits			Operating Expense	Overhead Allocations	Utilities	Interdept Credits	Total
	Professional	Support	Travel					
Public Service				50,530	56,000		-	106,530

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Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	<u>Total</u>
Revenue	64,327,161

Expenditure Budget

NACUBO Classification	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Overhead Allocations	Interdept Credits	Total
	Professional	Support						
Instruction	12,533,556	686,961	-	54,364,852	-	2,000,732	-	69,586,101
Ending Fund Balance ¹				(5,258,940)				(5,258,940)
	<hr/> 12,533,556	<hr/> 686,961	<hr/> -	<hr/> 49,105,912	<hr/> -	<hr/> 2,000,732	<hr/> -	<hr/> 64,327,161

¹ Ending fund balance offsets operating expenses.

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Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	25,126,569

Expenditure Budget

NACUBO Classification	Salaries and Benefits		Operating Expense	Total
	Professional	Support		
Scholarships/Fellowships	-	2,463,970	22,662,599	25,126,569

* 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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General Operations (GENOP Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	17,550,840

Expenditure Budget

	Salaries and Benefits		Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Total
	Professional	Support							
Operating Expenses	5,547,581	572,075	28,036	7,413,252	109,001	1,231,000	1,621,883	95,000	(30,000) 16,587,828
Ending Fund Balance ¹				963,012					963,012
	5,547,581	572,075	28,036	8,376,264	109,001	1,231,000	1,621,883	95,000	(30,000) 17,550,840

¹ Ending fund balance offsets operating expenses.

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Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	9,196,602

Expenditure Budget

	Salaries and Benefits			Operating Expense	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve		Total
	Professional	Support	Travel							
Operating Expenses	3,472,696	1,701,446	815,855	3,911,580	13,037	14,284	(383,381)	705,697	10,251,214	
Ending Fund Balance ¹				(1,054,612)					(1,054,612)	
	3,472,696	1,701,446	815,855	2,856,968	13,037	14,284	(383,381)	705,697	9,196,602	

¹ Ending fund balance offsets operating expenses

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Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Revenue	67,342,668

Expenditure Budget

NACUBO Classification	Salaries and Benefits			Operating Expense	Capital Outlay	Utilities	Debt Service & Facility Reserve	Total
	Professional	Support	Travel					
Auxiliary Enterprises	22,516,971	1,983,940	25,000	40,518,186		550,000	11,250,942	76,845,039
Using Fund Balance ¹				(9,502,371)				(9,502,371)
	22,516,971	1,983,940	25,000	31,015,815		550,000	11,250,942	67,342,668

¹ Ending fund balance offsets operating expenses.

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Student Financial Aid * (FEDSFA Sub-Fund Group)

Revenue/Expenditure Budgets	<u>Total</u>
	38,778,000 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.

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Sponsored Programs (SPONPR Sub-Fund Group)

Revenue Budget

	<u>Total</u>
Fiscal Year Projection	508,000,000

Expenditure Budget

	Salaries and Benefits		Travel	Operating Expense	Capital Outlay	Overhead Allocations	<u>Total</u>
	Professional	Support					
Fiscal Year Projection	148,000,000	50,000,000	10,000,000	212,000,000	12,000,000	76,000,000	508,000,000

Notes:

This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 09/05/2025. 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.

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Auxiliary Enterprises (AUX Sub-Fund Group)

Revenue Budget

	Total
University Technology Fee	2,110,000
Lory Student Center	37,593,557
Miscellaneous Student Activities ¹	18,152,077
University Facilities Fee	12,243,000
Housing & Dining Services	121,233,000
Health Network Medical	21,730,608
Campus Recreation	9,322,379
Total Revenue	222,384,621

Expenditure Budget

	Salaries and Benefits			Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service & Facility Reserve	Total
	Professional	Support	Travel								
University Technology Fee	445,868	96,394	-	2,157,738	-	-	-	-	-	-	2,700,000
Lory Student Center	5,565,089	6,866,695	23,745	4,790,347	8,930	914,500	1,535,516	12,817,105	(4,597,101)	4,898,200	32,823,026
Miscellaneous Student Activities ¹	10,635,796	2,363,186	166,804	16,217,936		202,000	408,200		(4,482,962)	2,887,000	28,397,960
University Facilities Fee				2,943,000			-			9,300,000	12,243,000
Housing & Dining Services	20,776,037	28,946,352	6,200	29,000,389	672,300	5,277,200	3,443,322	14,099,400	(6,000,000)	19,011,800	115,233,000
Health Network Medical	11,546,035	3,970,722	26,700	2,953,372	25,000	159,580	682,773	1,518,795	(65,000)	2,367,032	23,185,009
Campus Recreation	2,620,811	2,585,312	79,259	1,623,918		362,930	396,458	8,886	(88,180)	2,131,900	9,721,294
Subtotal	51,589,636	44,828,661	302,708	59,686,700	706,230	6,916,210	6,466,269	28,444,186	(15,233,243)	40,595,932	224,303,289
Ending Fund Balance				(1,918,668)							(1,918,668)
Total Expenditures	51,589,636	44,828,661	302,708	57,768,032	706,230	6,916,210	6,466,269	28,444,186	(15,233,243)	40,595,932	222,384,621

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.