Operating Budget Summary

Fiscal Year 2026-27

Colorado State University

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2026-27 Operating Budget Summary

Total University

Revenues

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
State Appropriated [1]	161,603,866	49,448,364	522,338,650	76,000,000	82,839,720	8,409,628		335,000	900,975,228
Seedling Tree Nursery							350,000		350,000
Continuing Education							68,415,088		68,415,088
General Operations							20,575,179		20,575,179
Student Organizations							9,954,126		9,954,126
Intercollegiate Athletics							70,168,474		70,168,474
Sponsored Programs								452,000,000	452,000,000
Auxiliary Enterprises							229,971,152		229,971,152
Total	161,603,866	49,448,364	522,338,650	76,000,000	82,839,720	8,409,628	399,434,019	452,335,000	1,752,409,247

Expenditures

Expenditures	Salaries and Benefits: Professional	Salaries and Benefits: Support	Travel	Operating Expenses	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Interdept Credits	Debt Service, Facilities Reserve & Plant Fund Transfers [3]	Total
State Appropriated [1]	484,894,994	66,303,447	1,322,841	356,350,980	2,936,149	23,585,501	(10,179,047)	3,940,318	(10,067,955)	-	919,087,228
Seedling Tree Nursery	-	31,753	-	105,520	-	90,000	122,727	-	-	-	350,000
Continuing Education	11,537,938	731,884	-	54,144,534	-	-	2,000,732	-	-	-	68,415,088
General Operations	5,622,966	543,046	5,000	10,895,629	6,500	1,402,500	1,869,543	229,995	-	-	20,575,179
Student Organizations	3,825,925	1,445,472	806,944	3,519,179	-	-	13,037	34,874	(402,005)	710,700	9,954,126
Intercollegiate Athletics	22,949,338	1,671,770	25,000	33,614,014	-	550,000	-	-	-	11,358,352	70,168,474
Sponsored Programs	153,000,000	40,000,000	8,000,000	164,000,000	11,000,000	-	76,000,000	-	-	-	452,000,000
Auxiliary Enterprises	50,651,440	42,582,372	210,059	65,120,322	1,161,050	7,324,817	6,618,508	31,478,549	(15,055,414)	39,879,449	229,971,152
Total	732,482,601	153,309,744	10,369,844	687,750,178	15,103,699	32,952,818	76,445,500	35,683,736	(25,525,374)	51,948,501	1,770,521,247

[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, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTAGR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)

Revenue Budget

	Total
State Fee For Service	161,603,866
State Student Aid (College Opportunity Fund)	49,448,364
Tuition	514,532,906
Indirect Cost Recoveries from Sponsored Programs	76,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	7,805,744
Other Miscellaneous Revenue	9,766,921
Self-Funded & Cash Operations [1]	71,072,799
Federal Grants and Appropriations	8,409,628
Other State & Restricted Funds	335,000
Subtotal	900,975,228

Expenditure Budget

NACUBO Classification	Salaries and Benefits: Professional	Salaries and Benefits: Support	Travel	Operating Expense	Capital Outlay	Utilities	Overhead Allocations	Cost of Sales	Plant Fund Transfers	Interdept Credits	Total
Instruction	272,518,429	15,384,392 [2]	346,583	55,207,601	32,857	-	-	3,940,318	-	(5,400,000)	342,030,180
Research	33,860,974	1,973,674	50,000	26,426,559	257,828	158,864	-	-	-	(911,223)	61,816,676
Public Service	30,413,867	1,968,526	445,822	10,131,200	175,104	-	-	-	-	(3,410,922)	39,723,597
Academic Support	76,747,861	12,620,152	183,602	53,091,064	1,478,888	-	(497,387)	-	-	(103,210)	143,520,970
Student Services	25,846,810	6,012,523 [2]	66,405	23,357,322 [2]	-	-	(608,350)	-	-	(79,000)	54,595,710
Institutional Support	39,510,068	4,938,762	222,529	59,931,859	52,600	-	(5,332,079)	-	-	-	99,323,739
Oper & Maint of Plant	5,996,985	7,042,579	7,900	48,136,053	938,872	23,426,637	(3,741,231)	-	-	(163,600)	81,644,195
Scholarships & Fellowships	-	16,362,839 [2]	-	80,069,322 [2]	-	-	-	-	-	-	96,432,161
Total Expenditures	484,894,994	66,303,447	1,322,841	356,350,980	2,936,149	23,585,501	(10,179,047)	3,940,318	-	(10,067,955)	919,087,228

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

[2] Due to an FY21 coding change by Business and Financial Services, Scholarships & Fellowships needed to be updated.
- This reduced Instruction-Support by $13,153,526 and Student Services-Support by $3,209,313, resulting in an increase to Scholarships & Fellowships-Support by $16,362,839.
- This reduced Student Services-Operating by $80,069,322, resulting in an increase to Scholarship & Fellowship-Operating by $80,069,322.

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Seedling Tree Nursery (ENTERP Sub-Fund Group)

Revenue Budget

	Total
Revenue	350,000
Using Cash Reserves	-
Total Revenue	350,000

Expenditure Budget

	Salaries and Benefits							
NACUBO Classification	Professional	Support	Travel	Operating Expense	Overhead Allocations	Utilities	Interdept Credits	Total
Public Service		31,753		105,520	122,727	90,000	-	350,000

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Continuing Education (CONTED and ONLPL Sub-Fund Groups)

Revenue Budget

	Total
Revenue	68,415,088

Expenditure Budget

	Salaries and Benefits			Operating	Capital	Overhead	Interdept	
NACUBO Classification	Professional	Support	Travel	Expense	Outlay	Allocations	Credits	Total
Instruction	11,537,938	731,884	-	61,746,010	-	2,000,732	-	76,016,564
Ending Fund Balance				(7,601,476)				(7,601,476)
	11,537,938	731,884	-	54,144,534	-	2,000,732	-	68,415,088

Student Financial Assistance * (COSFA Sub-Fund Group)

Revenue Budget

	Total
Revenue	26,570,959

Expenditure Budget

	Salaries and Benefits		Operating	
NACUBO Classification	Professional	Support	Expense	Total
Scholarships/Fellowships	-	2,539,571	24,031,388	26,570,959

* 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

	Total
Revenue	20,575,179

Expenditure Budget

	Salaries and Benefits			Operating	Capital		Overhead	Cost of	Interdept	
	Professional	Support	Travel	Expense	Outlay	Utilities	Allocations	Sales	Credits	Total
Operating Expenses	5,622,966	543,046	5,000	10,282,898	6,500	1,402,500	1,869,543	229,995	-	19,962,448
Ending Fund Balance				612,731						612,731
	5,622,966	543,046	5,000	10,895,629	6,500	1,402,500	1,869,543	229,995		20,575,179

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Student Organizations (STUORG Sub-Fund Group)

Revenue Budget

	Total
Revenue	9,954,126

Expenditure Budget

	Salaries and Benefits							Debt Service	
	Professional	Support	Travel	Operating Expense	Overhead Allocations	Cost of Sales	Interdept Credits	& Facility Reserve	Total
Operating Expenses	3,825,925	1,445,472	806,944	4,424,355	13,037	34,874	(402,005)	710,700	10,859,302
Ending Fund Balance				(905,176)					(905,176)
	3,825,925	1,445,472	806,944	3,519,179	13,037	34,874	(402,005)	710,700	9,954,126

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Intercollegiate Athletics (ATHLET Sub-Fund Group)

Revenue Budget

	Total
Revenue	70,168,474

Expenditure Budget

	Salaries and Benefits						Debt Service	
NACUBO Classification	Professional	Support	Travel	Operating Expense	Capital Outlay	Utilities	& Facility Reserve	Total
Auxiliary Enterprises	22,949,338	1,671,770	25,000	49,614,015		550,000	11,358,352	86,168,475
Ending Fund Balance				(16,000,001)				(16,000,001)
	22,949,338	1,671,770	25,000	33,614,014		550,000	11,358,352	70,168,474

Student Financial Aid * (FEDSFA Sub-Fund Group)

	Total
Revenue/Expenditure Budgets	36,750,000 [1]

[1] Amount includes Federal Pell Grant and Federal SEOG (Supplemental Education Oppportunity 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

	Total
Fiscal Year Projection	452,000,000

Expenditure Budget

	Salaries and Benefits			Operating	Capital	Overhead	
	Professional	Support	Travel	Expense	Outlay	Allocations	Total
Fiscal Year Projection	153,000,000	40,000,000	8,000,000	164,000,000	11,000,000	76,000,000	452,000,000

Notes: *This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 07/23/2026. 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	2,600,000
Engagement and Belonging [1]	35,238,688
Miscellaneous Student Activities [2]	26,203,152
University Facilities Fee	12,243,000
On and Off Campus Life [1]	122,453,900
Health Network Medical	22,167,290
Well Being - Campus Recreation [1]	9,065,122
Total Revenue	229,971,152

Expenditure Budget

	Salaries and Benefits									Debt Service	
				Operating	Capital		Overhead	Cost of	Interdept	& Facility	
	Professional	Support	Travel	Expense	Outlay	Utilities	Allocations	Sales	Credits	Reserve	Total
University Technology Fee	575,488	205,424	-	1,382,088	437,000	-	-	-	-	-	2,600,000
Engagement and Belonging [1]	4,925,552	6,797,871	17,959	6,963,664	76,950	953,827	1,572,182	14,770,349	(5,759,396)	4,919,730	35,238,688
Miscellaneous Student Activities [2]	11,406,242	2,164,537	106,500	13,216,054		200,000	408,200		(4,364,891)	2,755,000	25,891,642
University Facilities Fee				2,943,000			-		-	9,300,000	12,243,000
On and Off Campus Life [1]	19,885,331	27,363,229	3,550	35,959,947	632,800	5,612,400	3,525,543	15,448,500	(4,665,800)	18,688,400	122,453,900
Health Network Medical	11,214,325	3,724,216	13,500	3,895,697	6,300	170,430	699,077	1,250,000	(177,127)	2,368,519	23,164,937
Well Being - Campus Recreation [1]	2,644,502	2,327,095	68,550	2,020,605	8,000	388,160	413,506	9,700	(88,200)	1,847,800	9,639,718
Subtotal	50,651,440	42,582,372	210,059	66,381,055	1,161,050	7,324,817	6,618,508	31,478,549	(15,055,414)	39,879,449	231,231,885
Ending Fund Balance				(1,260,733)							(1,260,733)
Total Expenditures	50,651,440	42,582,372	210,059	65,120,322	1,161,050	7,324,817	6,618,508	31,478,549	(15,055,414)	39,879,449	229,971,152

[1] The names for these areas have been updated to align with the organizational structure effective July 1, 2026.

[2] 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.