

# **Operating Budget Summary**

**Fiscal Year  
2022-23**



**TABLE OF CONTENTS**

<b>Total University</b> -----		1
<b>State Appropriated</b> -----	(EG, PVM, EXPSTA, RARSP, EXTEN, CSFS, COURSE, EXPSF, EXTSE, CSFSSF, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups) -----	2
<b>Seedling Tree Nursery</b> -----	(ENTERP) -----	3
<b>Continuing Education</b> -----	(CONTEd, ONLPL) -----	4
<b>Student Financial Assistance</b> -----	(COSFA) -----	5
<b>General Operations</b> -----	(GENOP) -----	6
<b>Student Organizations</b> -----	(STUORG) -----	7
<b>Intercollegiate Athletics</b> -----	(ATHLET) -----	8
<b>Student Financial Aid</b> -----	(FEDSFA) -----	9
<b>Sponsored Programs</b> -----	(SPONPR) -----	10
<b>Auxiliary Enterprises</b> -----	(AUX) -----	11

**Colorado State University**  
**2022-23 Operating Budget Summary**

**Total University**

<b>Revenues</b>	<b>State</b>	<b>State</b>	<b>Tuition &amp; Fees</b>	<b>Indirect Cost Recovery</b>	<b>Miscellaneous</b>		<b>Self-Funded Operations &amp; Auxiliaries</b>	<b>Contracts, Grants, &amp; Restricted Funds</b>	<b>Total</b>
	<b>Fee for Service</b>	<b>Student Aid (COF) <sup>2</sup></b>			<b>Revenue &amp; Cash Operations</b>	<b>Federal Funds</b>			
State Appropriated <sup>1</sup>	132,836,219	45,241,248	447,324,533	59,000,000	60,999,257	8,857,730		330,000	754,588,987
Seedling Tree Nursery							695,940		695,940
Continuing Education							47,656,988		47,656,988
General Operations							14,269,372		14,269,372
Student Organizations							7,857,467		7,857,467
Intercollegiate Athletics							48,004,883		48,004,883
Sponsored Programs								375,000,000	375,000,000
Auxiliary Enterprises							185,335,651		185,335,651
<b>Total</b>	<b>132,836,219</b>	<b>45,241,248</b>	<b>447,324,533</b>	<b>59,000,000</b>	<b>60,999,257</b>	<b>8,857,730</b>	<b>303,820,301</b>	<b>375,330,000</b>	<b>1,433,409,288</b>

<b>Expenditures</b>	<b>Salaries and Benefits</b>		<b>Travel</b>	<b>Operating Expenses</b>	<b>Capital Outlay</b>	<b>Utilities</b>	<b>Overhead Allocations</b>	<b>Cost of Sales</b>	<b>Interdept Credits</b>	<b>Debt Service, Facilities Reserve &amp; Plant Fund Transfers <sup>3</sup></b>	<b>Total</b>
	<b>Professional</b>	<b>Support</b>									
State Appropriated <sup>1</sup>	409,664,664	80,557,318	2,221,983	269,797,590	2,543,841	18,671,569	(9,353,999)	2,905,000	(16,548,443)	-	760,459,523
Seedling Tree Nursery	150,683	311,186	2,000	82,071	-	94,000	56,000	-	-	-	695,940
Continuing Education	7,646,039	638,549	-	37,371,600	-	-	2,000,800	-	-	-	47,656,988
General Operations	4,057,251	610,615	36,159	7,039,630	156,871	759,930	1,523,016	95,000	(9,100)	-	14,269,372
Student Organizations	2,776,150	1,667,503	712,097	2,294,525	-	-	13,037	125	(300,470)	694,500	7,857,467
Intercollegiate Athletics	17,757,364	1,388,130	25,000	15,002,254	-	701,708	-	-	-	13,130,427	48,004,883
Sponsored Programs	107,000,000	41,000,000	6,000,000	151,000,000	11,000,000	-	59,000,000	-	-	-	375,000,000
Auxiliary Enterprises	31,257,246	48,854,458	351,599	41,274,111	504,500	5,355,149	6,193,460	25,133,324	(14,427,141)	40,838,945	185,335,651
<b>Total</b>	<b>580,309,397</b>	<b>175,027,759</b>	<b>9,348,838</b>	<b>523,861,781</b>	<b>14,205,212</b>	<b>25,582,356</b>	<b>59,432,314</b>	<b>28,133,449</b>	<b>(31,285,154)</b>	<b>54,663,872</b>	<b>1,439,279,824</b>

<sup>1</sup> 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

<sup>2</sup> College Opportunity Fund

<sup>3</sup> 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.

# Colorado State University

## 2022-23 Operating Budget Summary

### State Appropriated (EG, PVM, EXPSTA, RARSP, EXTEN, CSFS, COURSE, EXPSF, EXTSE, CSFSSF, PVMSF, PVMFED, PVMSTA, PVMLRP, EXPRHF, EXPRMC, EXPRHM, EXTR, EXTRSL, EXTREF, EXTRRR Sub-Fund Groups)

#### Revenue Budget

	Total
State Fee For Service	132,836,219
State Student Aid (College Opportunity Fund)	45,241,248
Tuition	441,206,861
Indirect Cost Recoveries from Sponsored Programs	59,000,000
Investment Income	2,000,000
Course Fees/Charges for Technology	6,117,672
Other Miscellaneous Revenue	9,331,649
Self-Funded & Cash Operations <sup>1</sup>	49,667,608
Federal Grants and Appropriations	8,857,730
Other State & Restricted Funds	330,000
<b>Total Revenue</b>	<b>754,588,987</b>

#### 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	228,193,531	27,286,474 <sup>3</sup>	646,537	54,357,942	957,946	-	-	2,905,000	-	(9,302,857)	305,044,573
Research	30,734,962	3,268,312	501,672	19,953,607	240,000	-	-	-	-	(66,331)	54,632,222
Public Service	24,396,949	3,697,287	185,933	11,994,042 <sup>2</sup>	125,000	-	-	-	-	(4,011,912)	36,387,299
Academic Support	59,194,170	14,946,867	437,260	28,945,288	289,386	-	(497,387)	-	-	(2,710,170)	100,605,414
Student Services	19,610,112	4,122,347 <sup>3</sup>	208,270	35,267,828 <sup>3</sup>	-	-	(608,350)	-	-	(117,736)	58,482,471
Institutional Support	42,515,123	5,685,296	224,961	46,468,979	10,000	-	(4,982,003)	-	-	(46,737)	89,875,619
Oper & Maint of Plant	5,000,063	7,150,491	17,350	32,063,013	921,509	18,671,569	(3,266,259)	-	-	(292,700)	60,265,036
Scholarships & Fellowships	19,754	14,400,244 <sup>3</sup>	-	40,746,891 <sup>3</sup>	-	-	-	-	-	-	55,166,889
<b>Total Expenditures</b>	<b>409,664,664</b>	<b>80,557,318</b>	<b>2,221,983</b>	<b>269,797,590</b>	<b>2,543,841</b>	<b>18,671,569</b>	<b>(9,353,999)</b>	<b>2,905,000</b>	<b>-</b>	<b>(16,548,443)</b>	<b>760,459,523</b>

<sup>1</sup> CSU Extension county funds are not included in CSU operations.

<sup>2</sup> Includes Overhead Allocation of \$257,143 for PVMSF subfund. Overhead Allocations column ties to Budget Allocation plan.

<sup>3</sup> Due to an FY21 coding change by Business and Financial Services, Scholarships & Fellowships needed to be updated.  
 - This reduced Instruction-Support by \$11,548,811 and Student Services-Support by \$2,851,433, resulting in an increase to Scholarships & Fellowships-Support by \$14,400,244.  
 - This reduced Student Services-Operating by \$40,746,891, resulting in an increase to Scholarship & Fellowship-Operating by \$40,746,891.

**Colorado State University**  
**2022-23 Operating Budget Summary**

**Seedling Tree Nursery** (ENTERP Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	576,000
Using Cash Reserves	<u>119,940</u>
Total Revenue	695,940

**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	150,683	311,186	2,000	82,071	56,000	94,000	-	695,940

**Colorado State University**  
**2022-23 Operating Budget Summary**

**Continuing Education** (CONTED and ONLPL Sub-Fund Groups)

**Revenue Budget**

	<u>Total</u>
Revenue	47,656,988

**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	7,646,039	638,549	-	38,571,600	-	2,000,800	-	48,856,988
Ending Fund Balance <sup>1</sup>				(1,200,000)				(1,200,000)
	<u>7,646,039</u>	<u>638,549</u>	<u>-</u>	<u>37,371,600</u>	<u>-</u>	<u>2,000,800</u>	<u>-</u>	<u>47,656,988</u>

<sup>1</sup> Ending fund balance offsets operating expenses

**Colorado State University**  
**2022-23 Operating Budget Summary**

---

**Student Financial Assistance** \* (COSFA Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	20,714,505

**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	-	2,401,062	18,313,443	20,714,505

\* 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**  
**2022-23 Operating Budget Summary**

**General Operations** (GENOP Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	14,269,372

**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	4,057,251	610,615	36,159	6,775,314	156,871	759,930	1,523,016	95,000	(9,100)	14,005,056
Ending Fund Balance <sup>1</sup>				<u>264,316</u>						<u>264,316</u>
	<u>4,057,251</u>	<u>610,615</u>	<u>36,159</u>	<u>7,039,630</u>	<u>156,871</u>	<u>759,930</u>	<u>1,523,016</u>	<u>95,000</u>	<u>(9,100)</u>	<u>14,269,372</u>

<sup>1</sup> Ending fund balance offsets operating expenses



**Colorado State University**  
**2022-23 Operating Budget Summary**

**Student Organizations** (STUORG Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	7,857,467

**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>&amp; Facility</u>	<u>Total</u>
								<u>Reserve</u>	
Operating Expenses	2,776,150	1,667,503	712,097	2,705,826	13,037	125	(300,470)	694,500	8,268,768
Ending Fund Balance <sup>1</sup>				(411,301)					(411,301)
	<u>2,776,150</u>	<u>1,667,503</u>	<u>712,097</u>	<u>2,294,525</u>	<u>13,037</u>	<u>125</u>	<u>(300,470)</u>	<u>694,500</u>	<u>7,857,467</u>

<sup>1</sup> Ending fund balance offsets operating expenses

**Colorado State University**  
**2022-23 Operating Budget Summary**

**Intercollegiate Athletics** (ATHLET Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Revenue	48,004,883

**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 &amp; Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>						
Auxiliary Enterprises	17,757,364	1,388,130	25,000	24,663,973		701,708	13,130,427	57,666,602
Using Fund Balance <sup>1</sup>				(9,661,719)				(9,661,719)
	<u>17,757,364</u>	<u>1,388,130</u>	<u>25,000</u>	<u>15,002,254</u>		<u>701,708</u>	<u>13,130,427</u>	<u>48,004,883</u>

<sup>1</sup> Ending fund balance offsets operating expenses

**Colorado State University**  
**2022-23 Operating Budget Summary**

---

**Student Financial Aid \*** (FEDSFA Sub-Fund Group)

	<u>Total</u>
<b>Revenue/Expenditure Budgets</b>	25,390,000 <sup>1</sup>

<sup>1</sup> 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**  
**2022-23 Operating Budget Summary**

**Sponsored Programs** (SPONPR Sub-Fund Group)

**Revenue Budget**

	<u>Total</u>
Fiscal Year Projection	375,000,000

**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	107,000,000	41,000,000	6,000,000	151,000,000	11,000,000	59,000,000	375,000,000

*Notes: This projection is provided by Sponsored Programs based on a snapshot of existing 53 project accounts as of 07/25/22. 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

## 2022-23 Operating Budget Summary

### Auxiliary Enterprises (AUX Sub-Fund Group)

#### Revenue Budget

	<u>Total</u>
University Technology Fee	2,310,000.00
Lory Student Center	28,672,800.00
Miscellaneous Student Activities <sup>1</sup>	21,536,018.00
University Facilities Fee	12,243,000.00
Housing & Dining Services	90,940,200.00
Health Network Medical	21,536,333.00
Campus Recreation	<u>8,097,300.00</u>
<b>Total Revenue</b>	<b>185,335,651</b>

#### 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 &amp; Facility Reserve</u>	<u>Total</u>
	<u>Professional</u>	<u>Support</u>									
University Technology Fee	354,720	85,248	-	2,160,032	-	-	-	-	-	-	2,600,000
Lory Student Center	3,430,111	6,761,411	75,250	3,804,728	27,000	758,609	1,421,642	10,717,891	(2,960,000)	4,885,500	28,922,142
Miscellaneous Student Activities <sup>1</sup>	7,126,903	3,485,605	113,758	9,384,167		200,000	608,200	2,615,043	(5,224,941)	3,169,000	21,477,735
University Facilities Fee				2,943,000			-		-	9,300,000	12,243,000
Housing & Dining Services	10,375,117	30,532,171	44,200	20,582,546	252,500	3,839,800	3,187,966	9,815,500	(6,199,600)	18,510,000	90,940,200
Health Network Medical	8,288,744	5,155,467	39,300	2,798,179	25,000	249,130	632,139	1,980,400	-	2,410,145	21,578,504
Campus Recreation	1,681,651	2,834,556	79,091	1,424,102	200,000	307,610	343,513	4,490	(42,600)	2,564,300	9,396,713
<b>Subtotal</b>	<u>31,257,246</u>	<u>48,854,458</u>	<u>351,599</u>	<u>43,096,754</u>	<u>504,500</u>	<u>5,355,149</u>	<u>6,193,460</u>	<u>25,133,324</u>	<u>(14,427,141)</u>	<u>40,838,945</u>	<u>187,158,294</u>
Ending Fund Balance				<u>(1,822,643)</u>							<u>(1,822,643)</u>
<b>Total Expenditures</b>	<u>31,257,246</u>	<u>48,854,458</u>	<u>351,599</u>	<u>41,274,111</u>	<u>504,500</u>	<u>5,355,149</u>	<u>6,193,460</u>	<u>25,133,324</u>	<u>(14,427,141)</u>	<u>40,838,945</u>	<u>185,335,651</u>

<sup>1</sup> 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.