



# Board of Regents

## AGENDA

**Finance & Infrastructure Committee**

**Thursday, June 9, 2022 @10:00 a.m.**

**Conducted Via Remote Participation**

**Meeting will stream live at: <https://youtu.be/s4xYvjAhiQw>**

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1. Call to Order and Declaration of Quorum
  2. Approval of Previous Finance Meeting Minutes – March 16, 2022 ..... Page 1
  3. Action Items
    - Refugee/Asylee Assistance Policy ..... Page 16
    - Modified FY2023 Community College Nursing Fees ..... Page 19
    - Revised “Drop for Non-Payment” Policy ..... Page 21
    - Modified FY2023 Transportation Fee ..... Page 29
    - CSCU 2020 Funding Reallocations ..... Page 30
    - Conveyance of Gateway Community College, North Haven Campus to ACES Page 32
    - CSCU FY2023 Proposed Spending Plan ..... Page 35
  4. Adjournment

### **Finance & Infrastructure Committee members**

Richard J. Balducci, Chair David  
Blitz (ex officio)  
Felice Gray-Kemp JoAnn  
Ryan  
Ari Santiago

**BOARD OF REGENTS FOR HIGHER EDUCATION  
CT STATE COLLEGES AND UNIVERSITIES (CSCU)  
Minutes of Finance & Infrastructure Meeting  
Wednesday, March 16, 2022  
Conducted Via Remote Participation**

REGENTS - PARTICIPATING (Y = yes / N = no)	
Richard J. Balducci, Chair	Y
Felice Gray-Kemp	N
David R. Jimenez	N
JoAnn Ryan	Y
Ari Santiago	Y
*Julia Noriega, SAC Chair	Y
*Brandon Iovene, SAC Vice Chair	N
*Dr. David Blitz, FAC Vice Chair	Y
*ex-officio, non-voting member	

**CSCU STAFF:**

Ben Barnes, Chief Financial Officer  
Keith Epstein, VP of Facilities, Real Estate, & Infrastructure Planning  
Melentina Pusztay, Director of Budgets and Planning  
Pam Heleen, Asst. Secretary of the Board of Regents  
Rachel Cunningham, Administrative Assistant to Ben Barnes (recorder)

**GUESTS:**

Marilyn Albrecht, Labor Relations Investigator  
Fred Crary, Chief Human Resources Officer, Western CT State University  
Dean Delloiacono, Director of Labor Relations  
Karen Hynick, CEO, Quinebaug Community College  
Anna Suski-Lenczewski, Chief Human Resources Officer, Central CT State University

**CALL TO ORDER**

Chair Balducci called the meeting to order at 10:04 a.m. Following roll call, Chair Balducci declared a quorum present.

**APPROVAL OF PREVIOUS MEETING MINUTES**

*On motion of Chair Balducci, seconded by JoAnn Ryan, the minutes of the February 10, 2022 Finance and Infrastructure Committee meeting were unanimously approved as submitted.*

**ACTION ITEMS**

**Establishment of the State Universities and Charter Oak State College Tuition and Fees**

- CFO Barnes highlighted the rationale for the tuition and fees increase. The Staff Report accompanying the Resolution provides further details.
- Based on the data from the comprehensive task force, CSUs will charge the NEBHE for all NY and NJ with an option to elect to charge the same rate as identified by Western's pilot program. Lowering to an in-state rate will result in significant improved enrollment of out-of-state students. Marketing and competitive value creates enrollment opportunities.

- Melentina Puszta provided an overview of shared slides (Attachment A)
  - o Proposal is for in-state tuition at universities to increase by approximately 5% (\$291 per semester) for FY2022-2023.
  - o CSU in-state tuition average is \$12,400 and is comparable to neighboring states and on the low end just above Maine.
  - o The focuses of the Enrollment & Tuition Task Force's comprehensive review and analysis was affordability, the net cost to students, and net revenue to the institutions. They also reviewed athletic scholarships and the average cost covered by loans.
  - o CFO Barnes discussed the net revenue impact of extending the NEBI rate to NY, NJ and other neighboring states.
  - o Analysis was prepared to understand the percent of tuition and fees paid by students at each institution prior to recommending the tuition and fee increases.
  - o FY23 Projected Shortfalls - CFO Barnes reviewed the data presented to the Appropriations Committee demonstrating a \$175 million shortfall (2-year total) for CSCU. For FY2023, there is a shortfall of ~\$65 million. The proposed increases in tuition and fees will raise ~\$15 million toward the deficient.
  - o CSCU Projected Costs - Original projections to cover the SEBAC costs were understated in the budget due to percentages in lump sum payments. Estimating a \$73 million shortfall over current budget due to SEBAC retroactive salaries, 27<sup>th</sup> payroll and its fringe benefits.
- CFO Barnes commented on the University Fee, collected from students, and remitted to the System (not the individual universities). The System uses the fee to pay for debt service on dormitories, dining halls, etc. The System is doing its best to control the debt service costs and is recommending a change to the out-of-state fee from \$2,076 to the in-state fee of \$1,100.

Q: Chair Balducci asked for clarification on the total amount for 27<sup>th</sup> payroll. M. Puszta stated it is approximately \$40 million for entire system. The Governor's proposed budget provides the System with \$5.5 million towards the 27<sup>th</sup> payroll and \$14 million for the collective bargaining increases, but still leaves a large gap. The 27<sup>th</sup> payroll (salary and fringe) for the universities is about \$22 million.

Q: Professor Blitz asked about the % of university students who have full/partial PELL (like the community college report). CFO Barnes indicated that the number of full-pay students is very small and will provide the Task Force's analysis of tuition impact to the Finance Committee.

Q: Professor Blitz asked if the number of retiring high-paying FT faculty/staff create a cost savings when hiring replacement faculty/staff or not replacing faculty/staff and what would that estimate be for next year. CFO Barnes responded that projections capture retirements up to and including January 1<sup>st</sup>. M. Puszta's update to the legislature includes 2022 retirements that have happened. There is no requirement that people who intend to retire give any notice of their intent. April 1<sup>st</sup> and/or June 1<sup>st</sup> have certain advantages for employees planning to retire and we may see many retirements as a result. Any savings are not likely to have a big impact on the deficit. CFO Barnes responded that the spending plan will be presented in June with significant detail on retirees, including data on how many have retired this year vs. previous years.

Q: Regent Blitz asked if the revenue figures include the HERFF money that came in for this year. CFO Barnes explained that the HERFF funds are included for this year. There is an extension on HERFF spending for next year. This will provide extra time to make sure the grants are closed out and everything is accounted for properly, but the funds will be depleted by the end of this year.

*Chair Balducci made a motion to move the resolution forward to the full Board for consideration. Regent Ryan seconded the motion which was approved following a unanimous voice vote.*

Reporting of Gift of Real Property - Quinebaug Valley Community College

Keith Epstein reviewed history of the Willimantic Center program and the 2017 cost savings move to Windham Technical High School. The move resulted in a decrease in program offerings and student enrollment.

K. Epstein acknowledged Mr. Steven Townsend, managing partner of NorthEast Developing Company and his charitable efforts to Quinebaug students and the campus. The donation of his real property at 729 Main Street, Willimantic will greatly assist the community. The property was evaluated, is in good shape, and is in need of cosmetic work.

Chair Balducci commented this is a wonderful contribution for Quinebaug from the Townsend Family.

*Chair Balducci made a motion to move the resolution forward to the full Board for consideration. Regent Ryan seconded the motion which was approved following a unanimous voice vote.*

Reallocation of CSCU 2020 Program Funding

Keith Epstein reviewed the CSCU 2020 Program, a legislatively authorized 10-year capital improvement program. The funding stream has ended with total uncommitted funds of \$2,397,194. The Board is now allowed to reallocate the remaining funds. K. Epstein recommends the following top 3 capital improvement projects:

Central - Barnard Hall

Eastern - Goddard/Communications Renovations and Modifications

Western- Higgins Hall Renovations and Additions

Q: Chair Balducci asked if there are any further projects that will result in the return of excess dollars once the projects are completed. K. Epstein responded that there are 3 under construction now that may come in under budget.

*Chair Balducci made a motion to move the resolution forward to the full Board for consideration. Regent Ryan seconded the motion which was approved following a unanimous voice vote.*

Executive Session

At 10:54 a.m., Chair Balducci explained the executive session will be held to review bargaining agreements; the only action after Executive Session will be meeting adjournment.

*Chair Balducci made motion to move to an executive session, Regent Santiago seconded the motion. The motion was approved unanimously.*

Adjournment

*The meeting adjourned at 11:37 a.m.*



# **Fiscal 2023 Tuition and fees at the State Universities and Charter Oak State College**

**Finance and Infrastructure Committee**

**March 16, 2022**

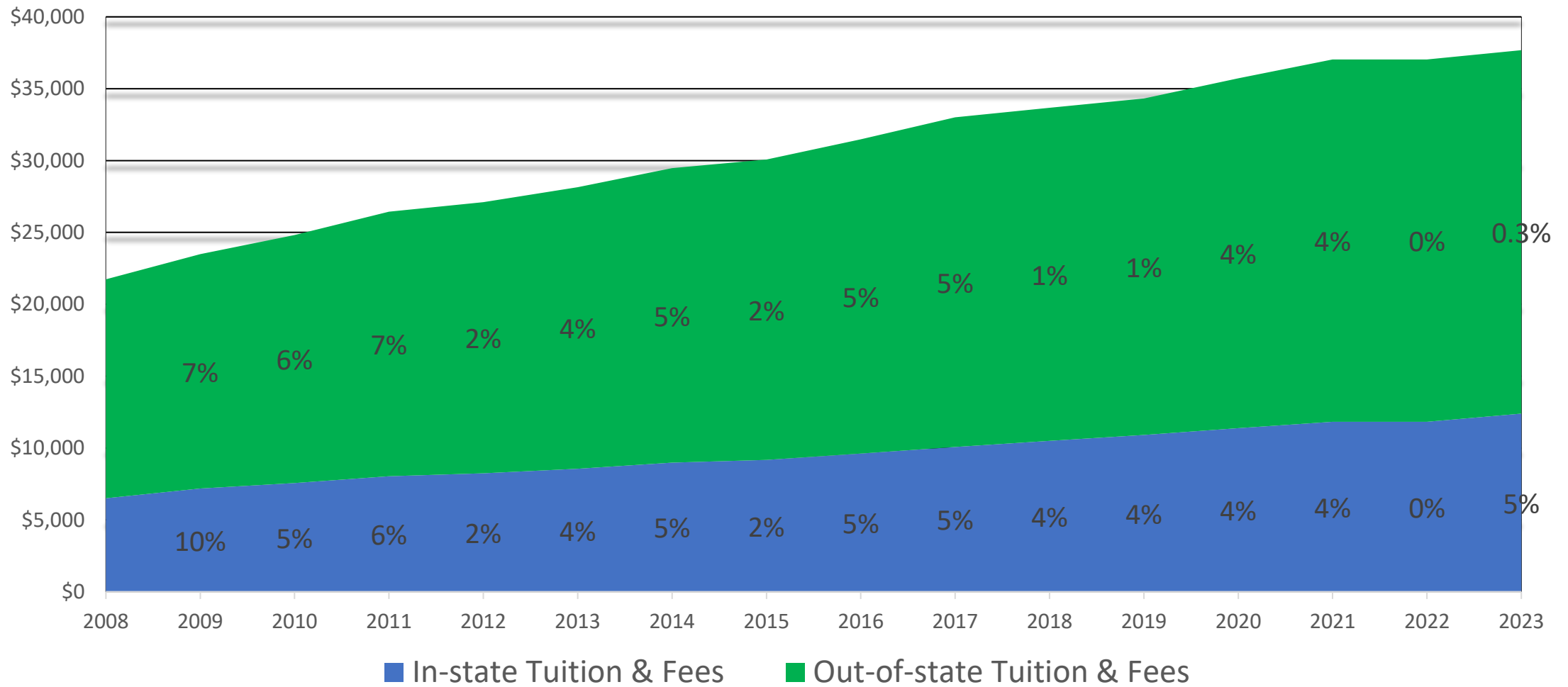
**Ben Barnes, CFO**



**Connecticut State  
Colleges & Universities**

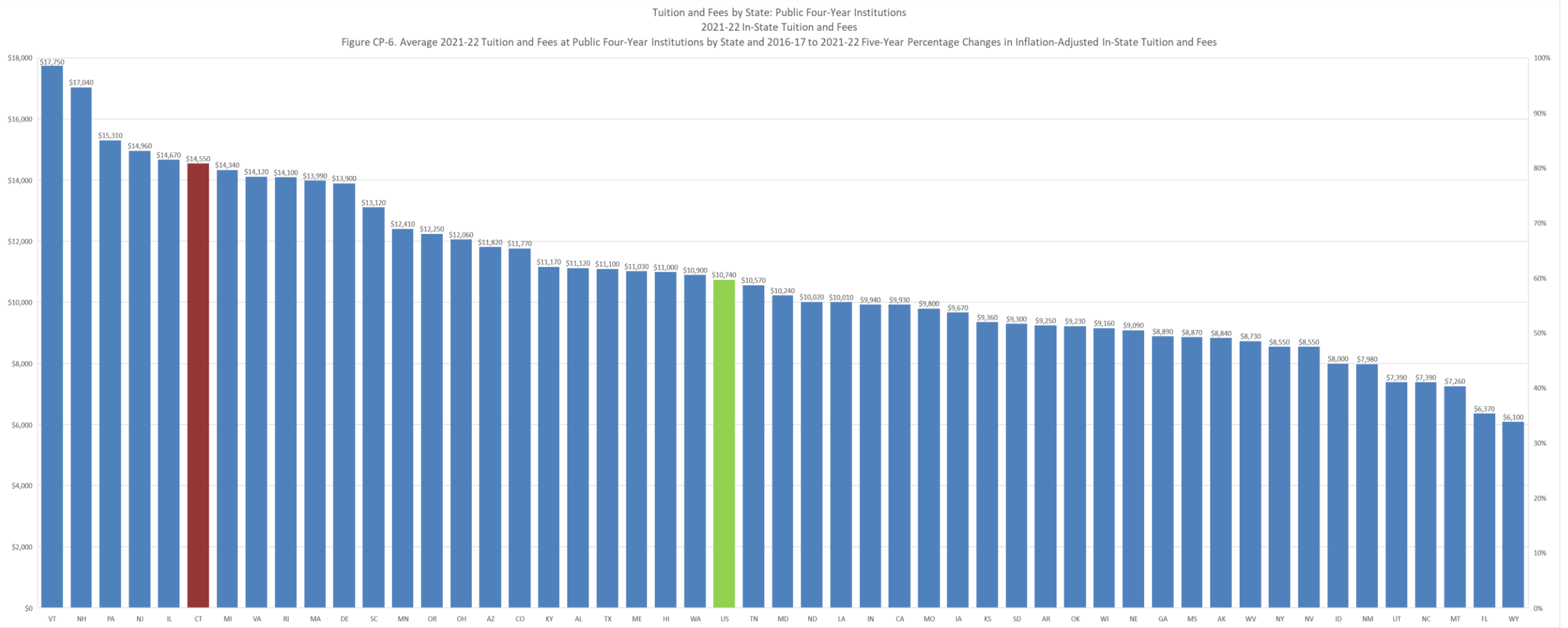
# State Universities

## Annual % Increase in Tuition and Mandatory Fees

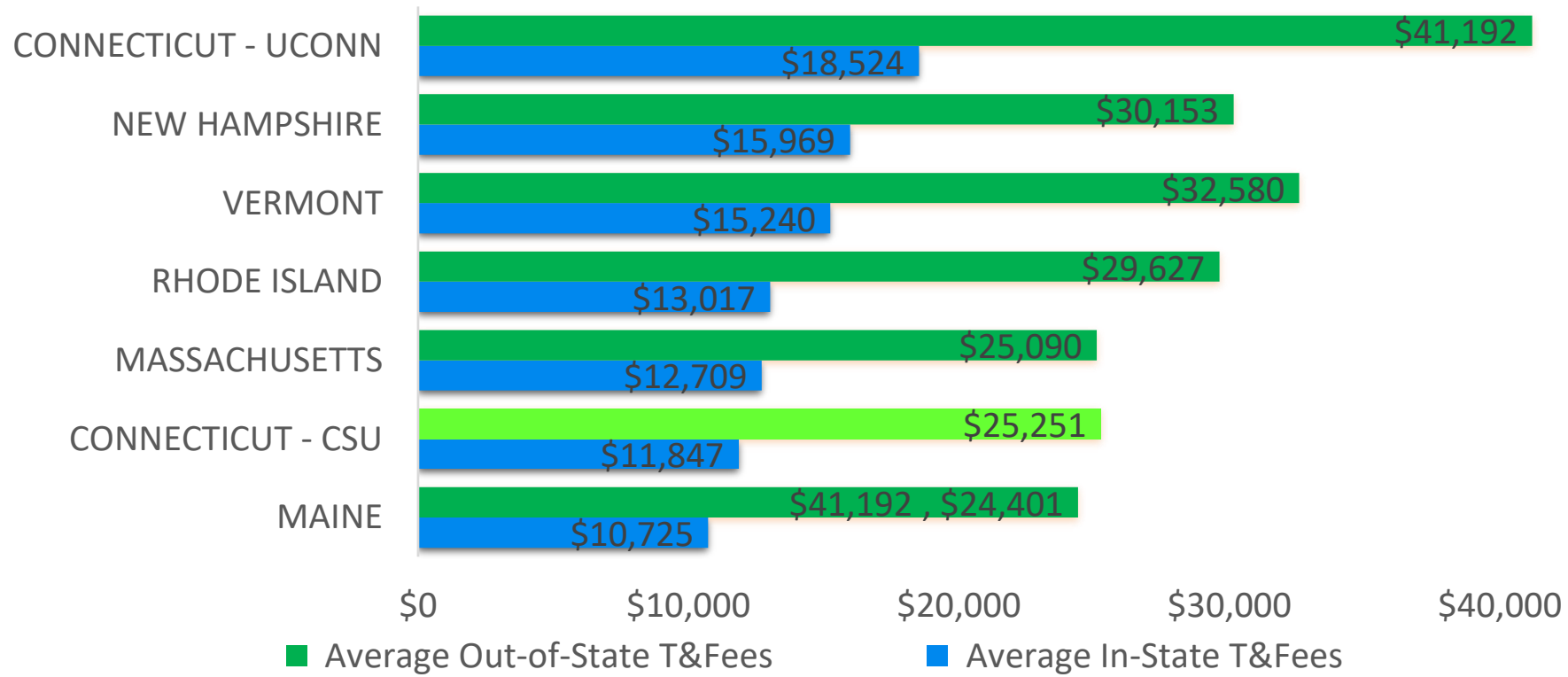


# Tuition and Fees by State Public Four-Year Institution

## 2021-22 In-State Tuition and Fees

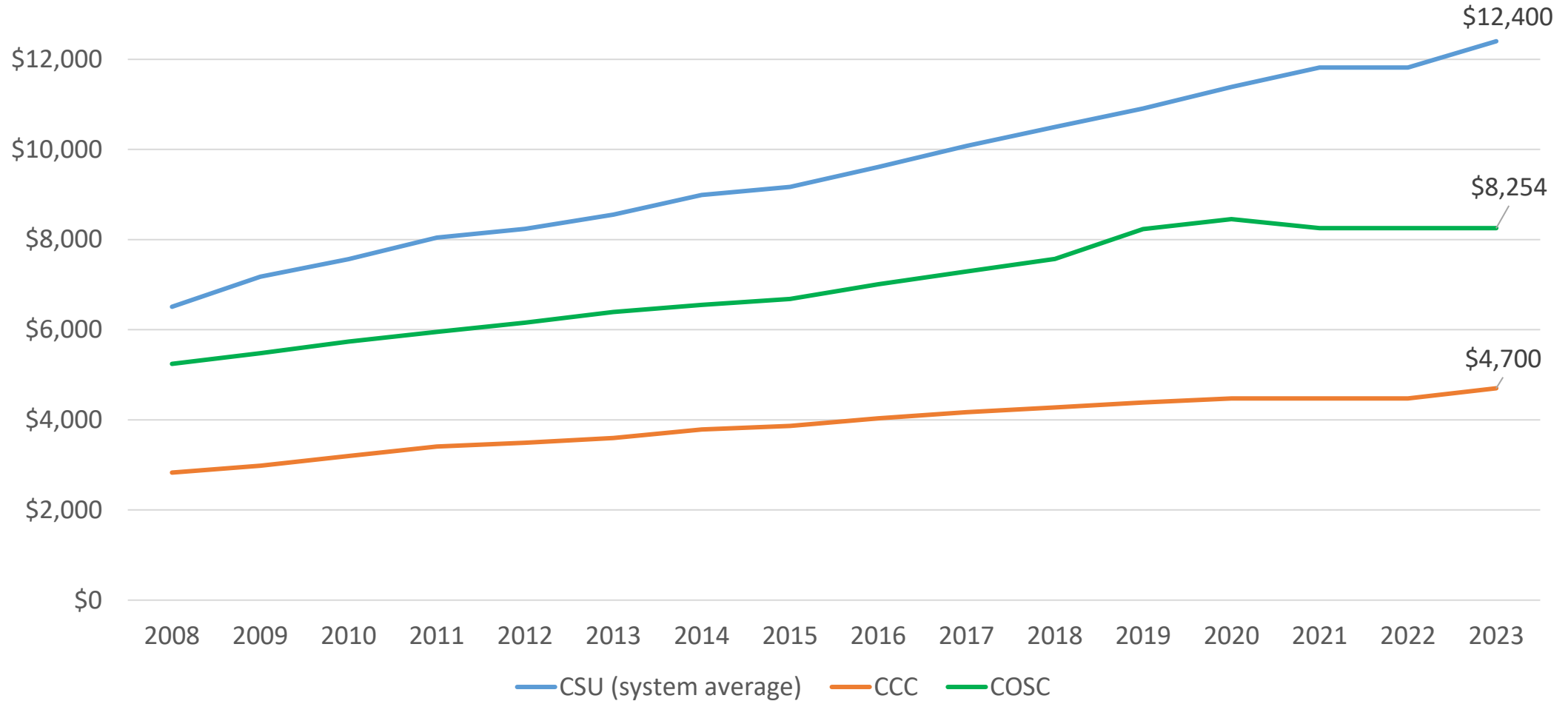


# Undergraduate Tuition and Fees at Public Four-Year Institutions Across New England 2021-22

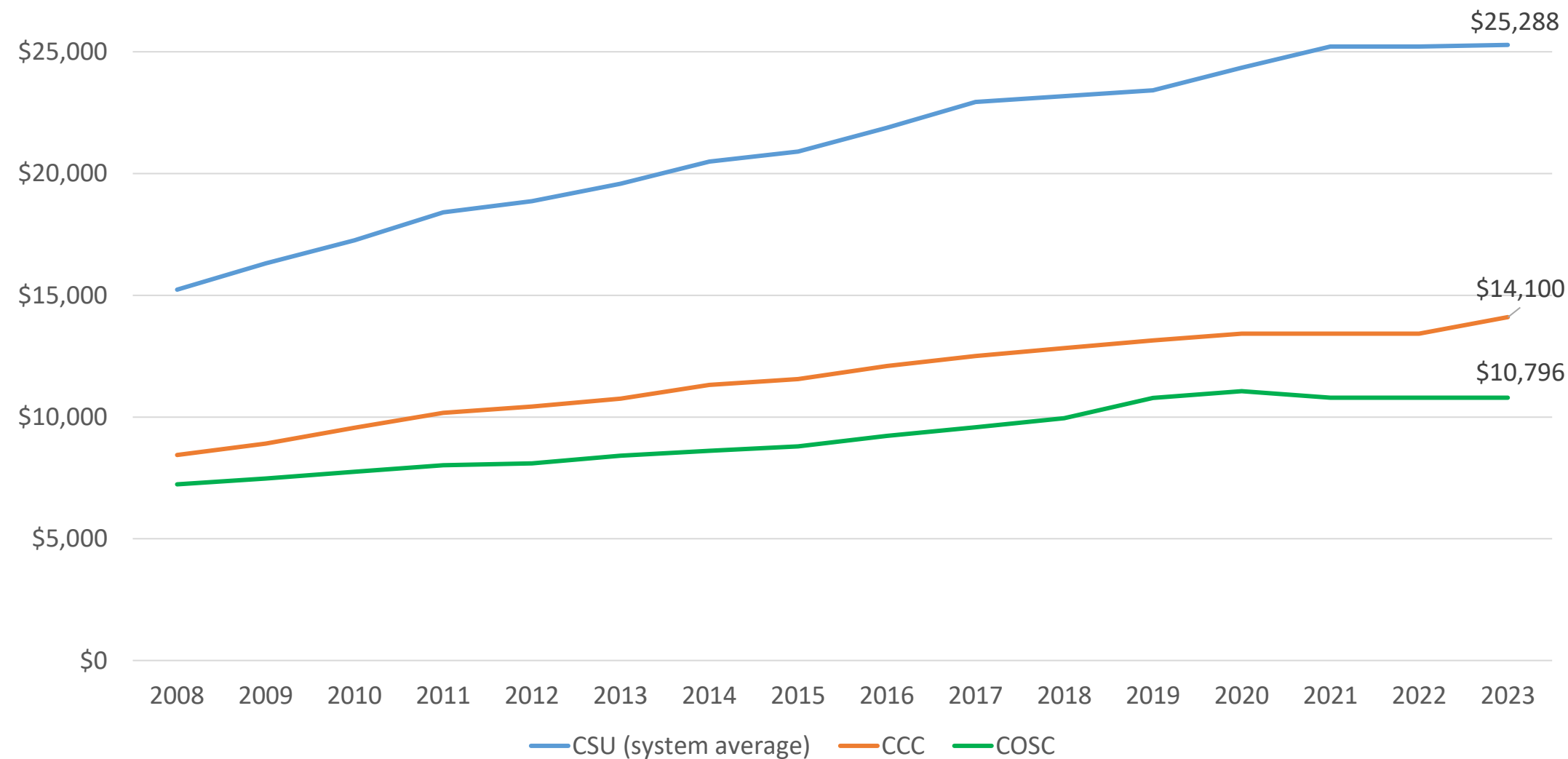




# In-State Tuition and Fees: CSU, CCC and COSC



# Out-of-State Tuition and Fees: CSU, CCC and COSC

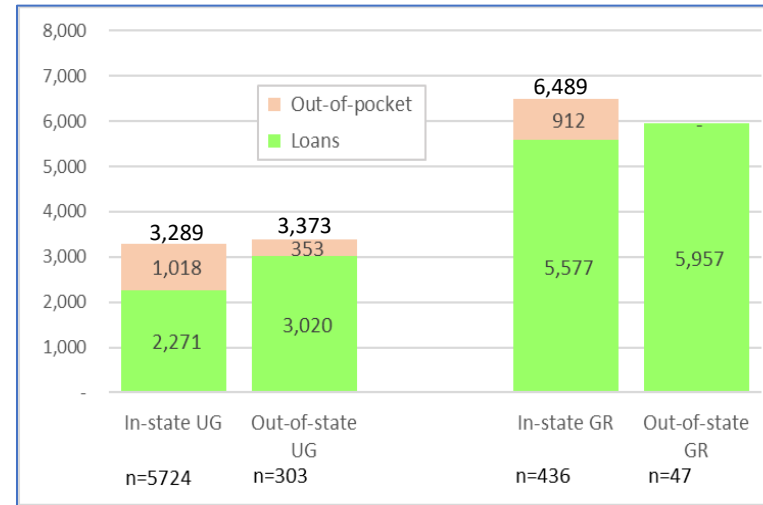


# Net Tuition and Fees by Residence

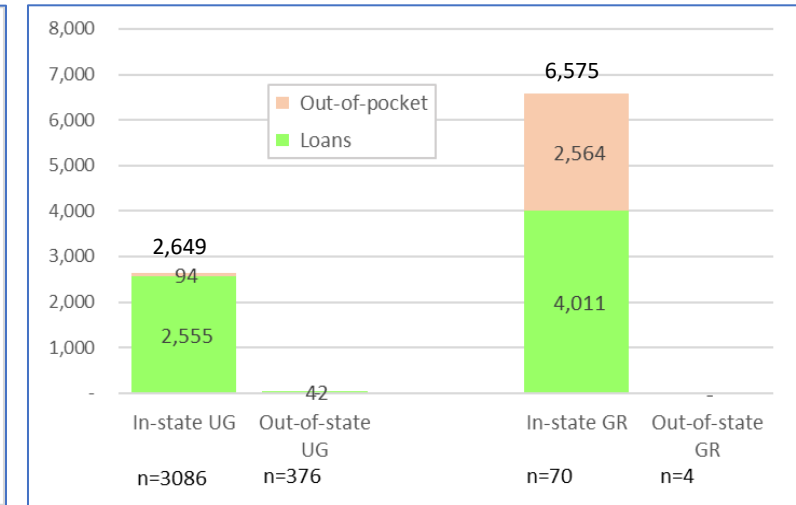
**Data notes:**  
 Costs reflect net Tuition and Fees only  
 Students included: All full-time matriculated students  
 All costs and aid amounts reflect one semester only

And how do those students pay for the tuition and fees not covered by grants? Through a combination of loans and out-of-pocket amounts. These charts split out the averages to show in-state v. out-of-state averages for full-time students. They also show the average loan amounts as opposed to out-of-pocket payments.

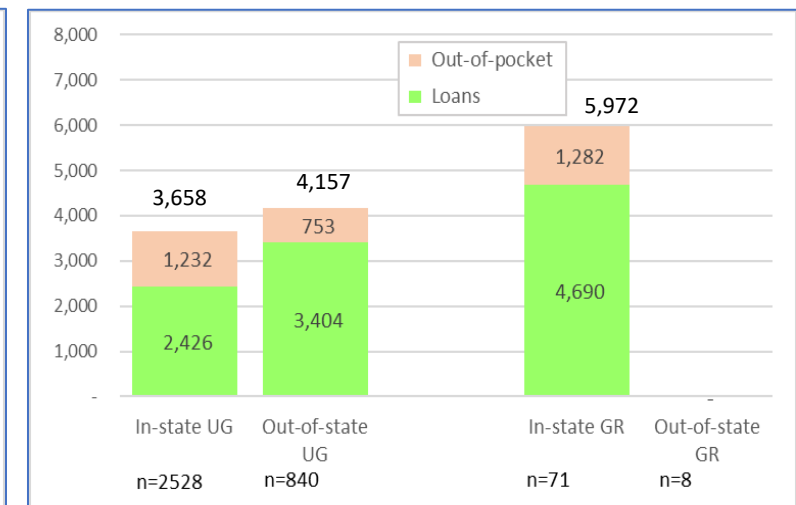
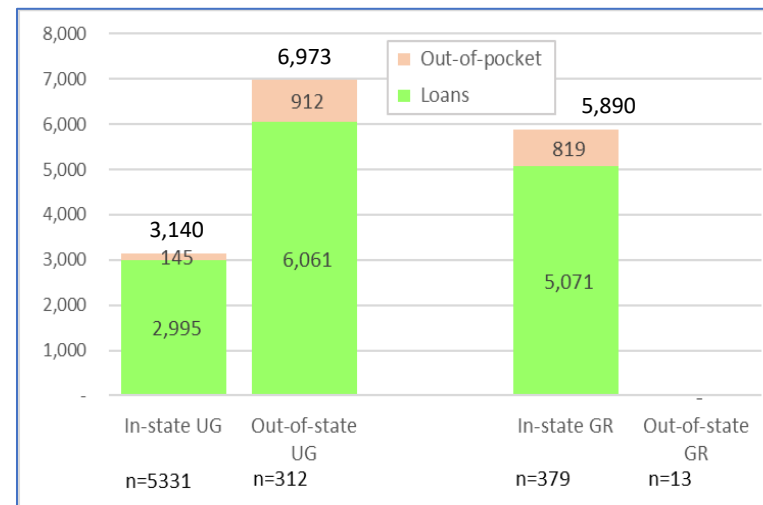
- The average net tuition and fee costs, after deducting grant aid, varies considerably by category and institution (see also the table on page 8).
- The utilization of loans at Southern is higher for full time, out-of-state, undergraduate students than at the other universities. Eastern's out-of-state numbers are deeply impacted by foundation support for out-of-state DACA students.
- While average loan levels are relatively consistent across in-state undergraduates, there is considerable difference across out-of-state undergraduates and all graduate students. This indicates a difference in overall grant aid and waivers, in these categories, amongst the universities.
- These data assume that all financial aid reduces tuition and fees, and do not consider room and board for residential students or cost of attendance for commuting students.



CCSU  
SCSU



ECSU  
WCSU



# Net Tuition and Fees by Residence

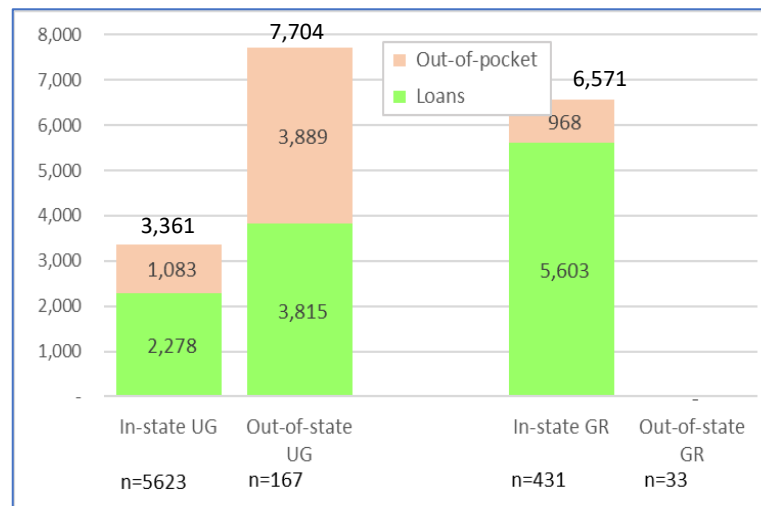
## Impact of Athletic Scholarships

This comparison changes starkly for Central when their athletic scholarships are excluded. Athletic scholarships required to participate in higher divisions are a much greater factor at Central than the other three institutions.

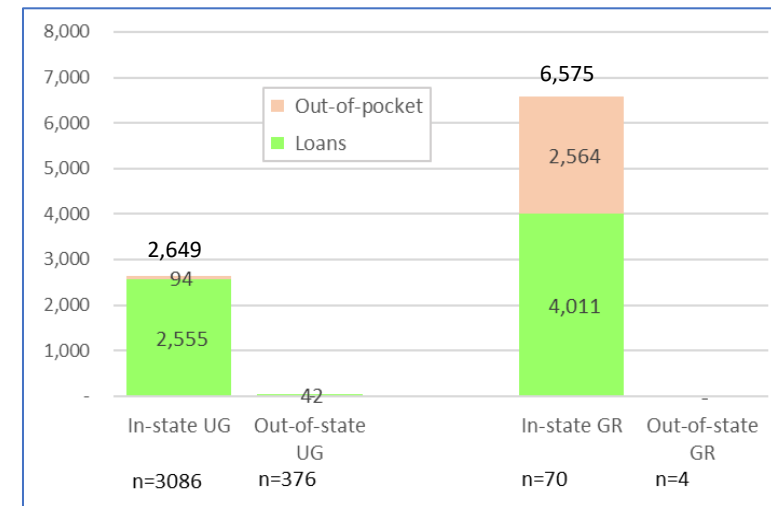
Southern also has athletic grants (somewhat less than half of the amount awarded at Central). Removing athletic grants from Southern's data increases the net tuition revenue in each category, albeit not by as significant an amount as is seen in Central's data.

### Data notes:

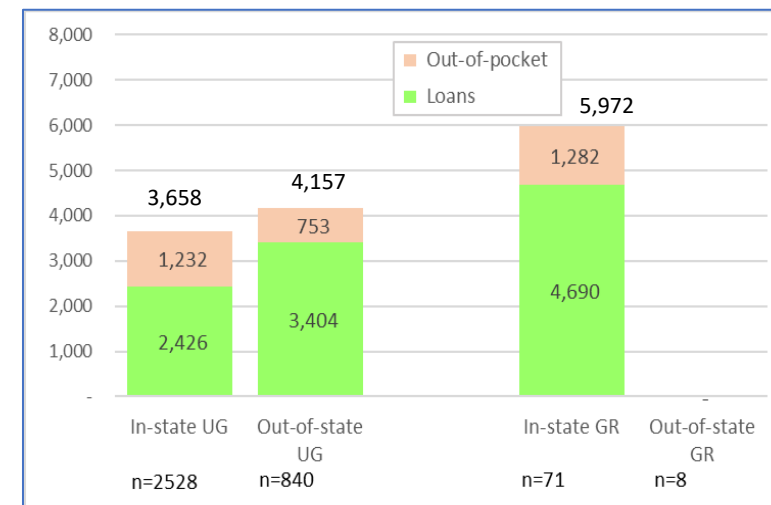
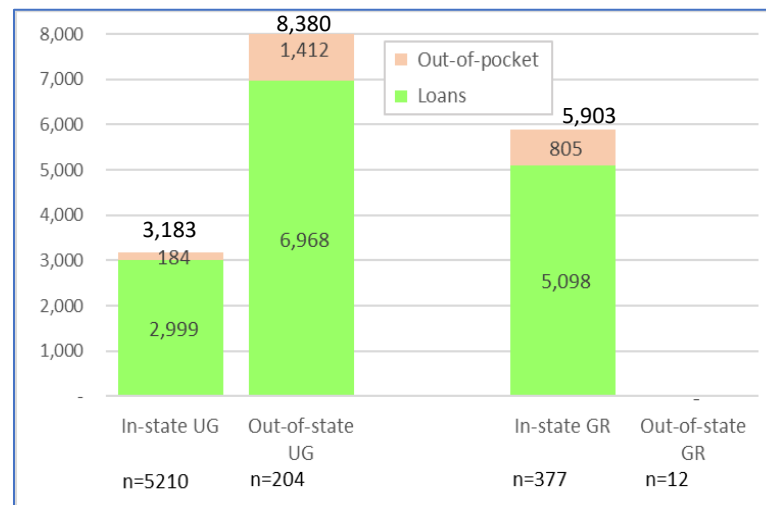
Costs reflect net Tuition and Fees only  
Students included: All full-time matriculated students  
All costs and aid amounts reflect one semester only



CCSU exc. athletics  
SCSU exc. athletics



ECSU  
WCSU



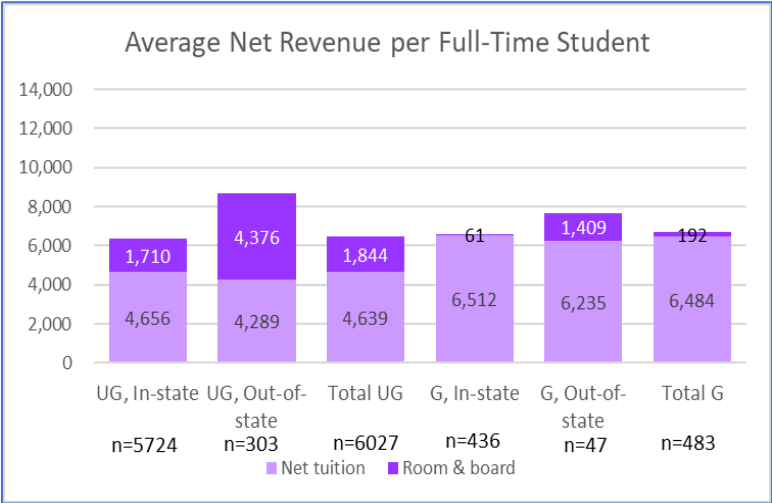
# Total Net Revenue Including Auxiliary Revenue

**Data notes:**  
Students included: All full-time matriculated students  
All amounts reflect one semester only

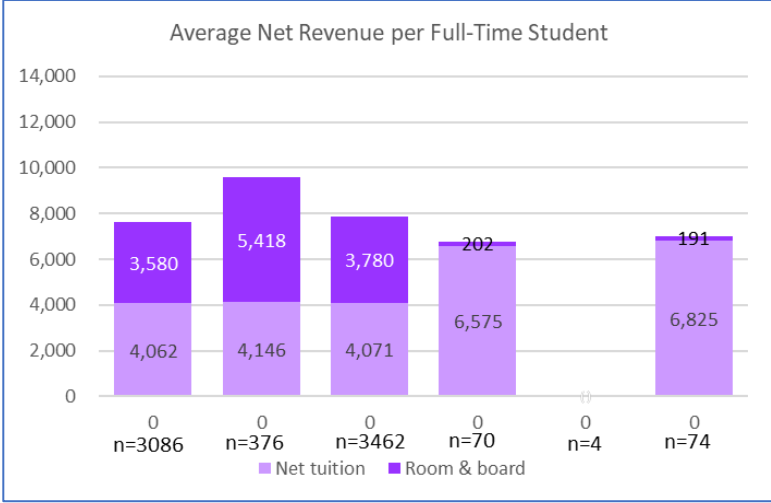
Including room and board amplifies the results shown in the last four slides and increases the relative net margin for Central’s out of state undergraduate students.

Note that because discounts (grant aid and waivers) are applied against tuition and fees, the marginal revenue increase from filling an empty residence bed would appear as the full value of the room and board rates, though in fact the increased cost to the student, from living on campus, would most likely trigger more financial aid.

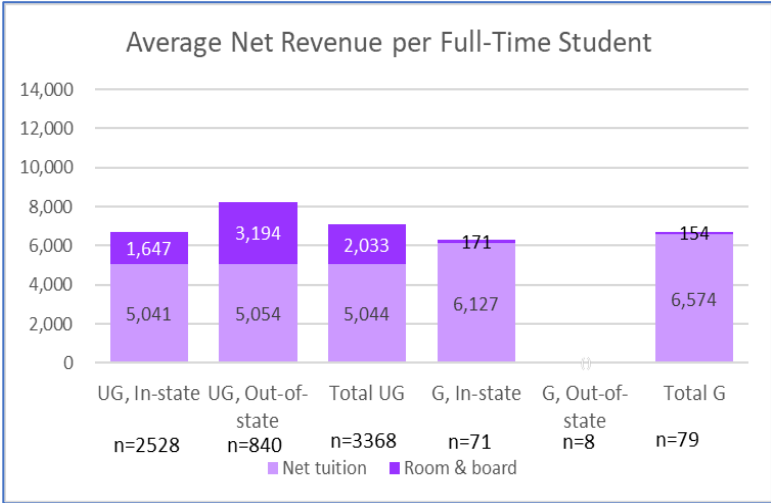
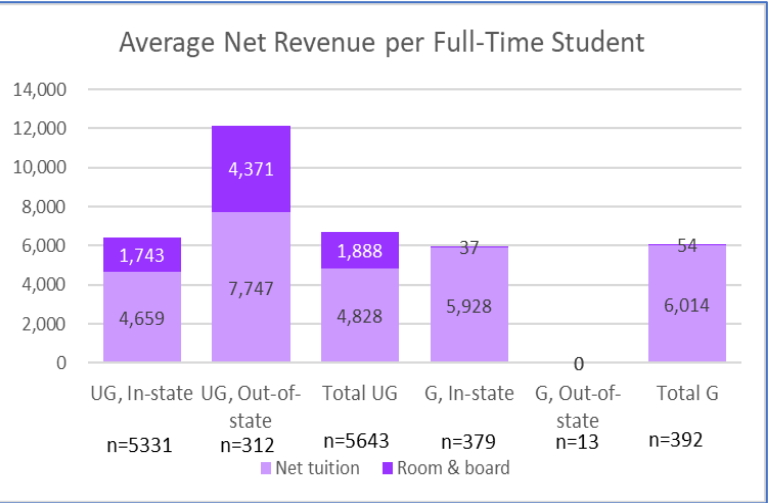
The next four slides expand this summary to look at total net revenue rates (tuition, fees, room, and board) across the four need/ability to pay categories used throughout the presentation.



CCSU  
SCSU



ECSU  
WCSU



# Net Tuition and Fees Summary Table

**Data notes:**  
 Costs reflect net Tuition and Fees only  
 Students included: All full-time matriculated students  
 All costs and aid amounts reflect one semester only

The table summarizes data on student payment amounts, presented on page 6 with average tuition and fees for each category.

- The average total amount paid for tuition and fees, after deducting grant aid, varies most notably between undergraduate and graduate students.
- Further, there is considerable difference in aid strategies for out-of-state undergraduate students across the universities.
- Note that Eastern's full-time, undergraduate, out-of-state tuition and fees is suppressed by 138 students (37% of the total) who are charged fees only, instead of tuition & fees with a waiver. This impacts the in-state numbers as well but to a lesser extent because the no-tuition cohort represents a smaller % of the total in-state headcount.
- Western's out-of-state numbers are impacted by the 793 NY/NJ students charged in-state tuition.

Total Full Time Tuition and Fees, Paid by Students (after deducting all grant aid)				
<b>Undergraduate</b>				
In-State	Central	Eastern	Southern	Western
Out of pocket	1,018	94	145	1,232
Loans	2,271	2,555	2,995	2,426
Total	3,289	2,649	3,140	3,658
Total T&F	5,796	6,167	6,000	6,083
% Paid by stdt	57%	43%	52%	60%
<b>Out-of-State</b>				
Out of pocket	353	0	912	753
Loans	3,020	42	6,061	3,404
Total	3,373	42	6,973	4,157
Total T&F	10,720	6,537	12,234	6,357
% Paid by stdt	31%	1%	57%	65%
<b>Graduate</b>				
In-State	Central	Eastern	Southern	Western
Out of pocket	912	2,564	819	1,282
Loans	5,577	4,011	5,071	4,690
Total	6,489	6,575	5,890	5,972
Total T&F	6,930	6,914	6,701	7,051
% Paid by stdt	94%	95%	88%	85%

# FY22 and FY23 Projected Shortfalls and Governor's Recommended Budget Adjustments

	FY2022 Projected				FY2023 Projected			
	CSU Total	Community Colleges	COSC	CSCU Total	CSU Total	Community Colleges	COSC	CSCU Total
<b><u>SEBAC, 27th Payroll and Fringe Benefits</u></b>								
SEBAC Payroll	20,598,673	21,358,354	1,053,833	43,010,860	20,830,860	18,218,557	701,172	39,750,588
Fringe Benefits SEBAC*	14,289,943	15,465,359	587,354	30,342,656	14,451,018	15,040,458	500,923	29,992,399
27th Payroll	-	-	-	-	13,127,987	9,831,396	351,346	23,310,730
Fringe Benefits on 27th Payroll	-	-	-	-	9,107,295	8,116,379	251,005	17,474,679
Pandemic Impact on Enrollment**	-	-	-	-	49,177,226	34,947,663	-	84,124,889
<b>Total Shortfall</b>	<b>\$ 34,888,616</b>	<b>\$ 36,823,713</b>	<b>\$ 1,641,187</b>	<b>\$ 73,353,516</b>	<b>\$ 106,694,386</b>	<b>\$ 86,154,453</b>	<b>\$ 1,804,446</b>	<b>\$ 194,653,285</b>
<b><u>Governor's Recommended Adjustments</u></b>								
SEBAC Payroll (including bonuses)	13,358,000	7,725,000	517,000	21,600,000	14,500,000	9,000,000	517,000	24,017,000
Fringe Benefits SEBAC	-	-	-	-	-	-	-	-
27th Payroll	-	-	-	-	5,100,083	4,785,485	114,432	10,000,000
Fringe Benefits on 27th Payroll	-	-	-	-	-	-	-	-
Pandemic Impact on Enrollment ***	-	-	-	-	21,409,496	15,497,845	592,659	37,500,000
<b>Total Governor's Recommended Adjustment</b>	<b>\$ 13,358,000</b>	<b>\$ 7,725,000</b>	<b>\$ 517,000</b>	<b>\$ 21,600,000</b>	<b>\$ 41,009,579</b>	<b>\$ 29,283,330</b>	<b>\$ 1,224,091</b>	<b>\$ 71,517,000</b>
<b>Remaining Deficit</b>	<b>\$ 21,530,616</b>	<b>\$ 29,098,713</b>	<b>\$ 1,124,187</b>	<b>\$ 51,753,516</b>	<b>\$ 65,684,807</b>	<b>\$ 56,871,123</b>	<b>\$ 580,355</b>	<b>\$ 123,136,285</b>
<i>Information only: Total reserves projected as of 6/30/22</i>					<i>\$ 148,923,327</i>	<i>\$ 45,595,666</i>	<i>\$ 7,028,129</i>	<i>\$ 201,547,122</i>

\*Fringe benefits cost is calculated based on current rates and reflects the increase in salary cost. It does not include any potential increase in rates for which data is not available at this time.

\*\* Pandemic impact reflects tuition and fee revenue declines between FY19 and FY22, attributable to enrollment declines.

\*\*\* Includes Gov.'s proposed federal-funded CSCU Short-Term Recovery Funds (50% Financial Aid and 50% Institutional Aid) \$32.5M, plus funding for CSU Auxiliary Service Facilities \$5M

# Connecticut State Colleges and Universities

## Projected Cost

	FY2022	FY2023	FY2024
<b><u>SEBAC, 27th Payroll and Fringe Benefits</u></b>			
SEBAC Payroll	\$ 43,010,860	\$ 39,750,588	\$ 42,735,493
Fringe Benefits SEBAC	30,342,656	26,420,489	34,254,961
	<b>\$ 73,353,516</b>	<b>\$ 66,171,077</b>	<b>\$ 76,990,454</b>
27th Payroll	-	23,310,730	-
Fringe Benefits on 27th Payroll	-	17,474,679	-
	<b>\$ 73,353,516</b>	<b>\$ 106,956,486</b>	<b>\$ 76,990,454</b>



**CT BOARD OF REGENTS FOR HIGHER EDUCATION**

**RESOLUTION**

concerning

Refugee/Asylee Assistance

June 23, 2022

**WHEREAS**, the State of Connecticut has extended humanitarian aid to refugees, and

**WHEREAS**, the CSCU institutions have expressed an interest in providing support to students who are refugees enabling them to continue or start their higher education studies in Connecticut, and

**WHEREAS**, the CSCU system has the desire to partner with the state Department of Social Services and refugee resettlement agencies to leverage resources to facilitate access for refugees to our institutions, and

**WHEREAS**, CSCU will convene a working group to partner with the Department of Social Services and the state's refugee resettlement agencies to assist in facilitating enrollment of refugees in our institutions; therefore, be it

**RESOLVED**, that CSCU campus leaders, through a process designed by the working group described above, may provide an array of supports for students as detailed in the staff report at their discretion and within available resources and can request additional flexibility if needed from the CSCU President.

**RESOLVED**, that CSCU system office will report to the ASA and Finance Committees of the BOR in October 2022 and each fall thereafter on the results of this initiative.

A True Copy:

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Alice M. Pritchard, Secretary of the  
CT Board of Regents for Higher Education

**CT State Colleges and Universities (CSCU)**  
**Staff Report to Board of Regents on Refugee/Asylee Assistance**

Background

In Connecticut, the Economic Security Unit of the Department of Social Services (DSS) is responsible for disbursing federal funds related to the resettlement of refugees in Connecticut. Refugees are assigned by the U.S. State Department to local affiliates of national voluntary resettlement agencies in Connecticut. DSS disburses federal refugee assistance program funds, administers refugee cash and medical assistance programs, and monitors resettlement activity for individuals who qualify as refugees under international law. A refugee can request to become a legal permanent resident after one year of residence in the United States and can apply for U.S. citizenship five years after their date of entry to the United States. In federal fiscal year 2021, there were 57 new refugee arrivals to Connecticut. Between October 1, 2021, and April 30, 2022, Connecticut has welcomed 64 refugees, 18 Special Immigrant Visa holders, and 702 humanitarian parolees through Operation Allies Welcome. That number is expected to grow with continued unrest across the globe.

DSS regional offices administer the Refugee Cash Assistance (RCA) and Refugee Medical Assistance (RMA) programs for refugees for up to 12 months from their date of entry to the United States. DSS also provides refugees with temporary family assistance/cash assistance, medical coverage, and food stamp assistance under those public assistance programs since refugees qualify as legal non-citizens.

Resettlement agencies assist refugees during their resettlement in the United States. The agencies locate housing, provide household furnishing and clothing, enroll refugees in employment services, register youth for school, apply for Social Security cards, and connect them with necessary social or language services. DSS partners with the resettlement agencies in Connecticut to provide these services. The agencies have offices in Bridgeport, Greenwich, Hartford, and New Haven; however, services are provided statewide.

In addition to the refugee population, asylees are individuals who on their own, travel to the United States and subsequently apply for/receive a grant of asylum. Asylees do not enter the United States as refugees. They may enter as students, tourists, businessmen, or even in undocumented status. Once in the United States, or at a land border or port of entry, they apply to the Department of Homeland Security (DHS) for asylum.

CSCU Response

Following a request by the Faculty Advisory Committee and in conversations with CSCU campus leaders, President Terrence Cheng worked with his senior team to identify ways in which educational supports could be provided to refugees who would like to continue or start their education at one of our 17 institutions. This resolution would formalize a relationship with the Connecticut Department of Social Services and the state's resettlement agencies to allow for the support of refugees from any country that are extended humanitarian aid by the State of Connecticut.

The CSCU system office will establish a process in collaboration with the resettlement agency for identifying student needs and accepting agency referrals to the colleges and universities. CSCU system office will convene a working group with points of contact for each institution to work with the agencies to better understand our educational programs and services, admissions criteria, federal, state, and institutional aid, etc. The point of contact will be the liaison for the refugee and the resettlement agency with their institution and the campus team will determine what resources are available to address academic, financial, and personal barriers to enrollment and success.

Services and resources available range from tuition and fee waivers to discounted housing to information about educational programs and career opportunities. CSCU resources may include in-state tuition, tuition and fee waivers, institutional aid, assistance in applying for other aid and scholarships, employment assistance, discounted housing arrangements, and assistance with transferring of credits. The campus leader can make a request of the CSCU President for items not identified in this resolution. If asylee students should come to the institution directly, the school can make a referral to the resettlement agency for services and can provide the same options for educational support.

**CT BOARD OF REGENTS FOR HIGHER EDUCATION**

**RESOLUTION**

concerning

Modification of FY2023 Nursing Fees

June 23, 2022

WHEREAS, the Nursing Media fee has been adopted by the Board of Regents for FY 2023 to allow nursing students to participate in program to reduce costs to students for materials for the program; and

WHEREAS, several changes to contracts and testing requirements as outlined in the attached staff report require some modifications to the approved Nursing Media and related fees; now, therefore, be it

RESOLVED, that the Board of Regents for Higher Education approve the modification of fees within the Connecticut Community College Nursing Program (CT- CCNP) as outlined:

	<b>Approved Fall 2022 <u>FY2023</u></b>	<b>Recommended Fall 2022 <u>FY2023</u></b>
<b>Educational Extension Fees</b>		
CT-CCNP Student Assessment Fee ATI	\$82.00/\$262.00	\$136.25/\$316.25
Nursing Media Fee	\$247.75	\$247.75/\$0
Nursing ExamSoft Testing Fee	\$0.00	\$26.75

A True Copy:

\_\_\_\_\_  
Alice M. Pritchard, Secretary of the  
CT Board of Regents for Higher Education

## ITEM

**Fiscal Year 2023 CCC Nursing Fees**

The Board of Regents adopted the FY 2023 tuition, fees and financial aid set-aside for the community colleges on February 24, 2022. Staff recommends modifying the nursing fees to better align with actual costs resulting from increased post-pandemic technology-based assessment and testing fees and the expiration of a textbook resource contract in June 2023

Below is a comparison of approved and recommended nursing fees:

	<b>Approved Fall 2022 FY2023</b>	<b>Recommended Fall 2022 FY2023</b>
<b>Educational Extension Fees</b>		
CT-CCNP Student Assessment Fee ATI	\$82.00/\$262.00	\$136.25/\$316.25
Nursing Media Fee	\$247.75	\$247.75/\$0
Nursing ExamSoft Testing Fee	\$0.00	\$26.75

The Connecticut Community College Nursing Program (CT-CCNP) ATI Student Assessment and NCLEX-Preparation fee is increased from \$82 to \$136.25 per student for semesters 1-3; and from \$262 to \$316.25 per student in semester 4. The higher fee in the final semester reflects the cost of NCLEX-RN (the National Council Licensure Examination for Nursing) at the end of the program. This change is needed due to increases in ATI fees as well as the addition of ATI virtual clinical assessments (vClinicals) that are now necessary to sustain required levels of clinical assessments in a post-pandemic environment where hospitals and clinical sites have reduced the number of in-person clinical experiences available to students.

The Nursing Media fee of \$247.75 per semester, represents 25% of the total cost for publisher resources which are collected from nursing students when they register for each of the four semesters of the nursing program. Based on strategic partnership with Pearson Education, Inc. and Follett, Inc., this "installment plan" has allowed CCC nursing students to have immediate access to materials, including books and digital content as soon as they register for classes at the beginning of the nursing program and pay for these materials over 4 semesters. Nursing students have always had the option to opt out of paying this fee if they wanted to purchase the textbooks and resources on their own; however, this fee will be phased out entirely in FY23 because the contract with Pearson that enabled this partnership will expire in June 2022 and four of the six CT-CCNP campuses will begin to phase out their use of Pearson materials in FY23. Returning students in senior-level classes who previously received the Pearson materials through the installment plan option will continue to be assessed this charge on their senior-level courses until they have paid for 4 semesters. Other students will pay for their materials in the same manner as other non-nursing programs either through Follett or externally on their own. Beginning in FY 24, all nursing students will purchase educational materials through Follett or externally.

Staff recommends establishing a new Nursing ExamSoft Testing Fee of \$26.75 per semester for nursing students. This fee will be used for digital materials and exams using the ExamSoft testing resource. The ExamSoft resource was initially implemented in response to the pandemic crisis and costs were funded by HEERF; however, HEERF funding is no longer available and continued use of this assessment resource is requested by multiple CT-CCNP campuses. The new fee will be required to sustain continued use of this resource and will only be charged to students on campuses that use the ExamSoft testing resource.

# **CT BOARD OF REGENTS FOR HIGHER EDUCATION**

## **RESOLUTION**

concerning

**Drop for Non-Payment Policy**

June 23, 2022

- WHEREAS, The Connecticut Community Colleges have an existing policy concerning dropping students from enrollment records for non-payment; and
- WHEREAS, The current policy allows for inconsistencies in the practice of dropping students for non-payment across the system; and
- WHEREAS, The proposed policy will establish specific criteria for when a college must drop for non-payment; and
- WHEREAS, The proposed policy will establish a \$500 drop for non-payment threshold, such that students with balances less than this threshold will not be dropped for non-payment; and
- WHEREAS, The proposed policy will align the fee due date with the tuition due date by removing the requirement of fees to be paid at the time of registration; therefore, be it
- RESOLVED, That the Board of Regents approves the attached Proposed Policy for the Connecticut Community Colleges; and be it further
- RESOLVED, that this policy shall go into effect for the fall 2022 semester.

A True Copy:

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Alice Pritchard, Secretary of the  
CT Board of Regents for Higher Education

**ITEM**

Change in Drop Policy for Connecticut Community Colleges / CT State Community College

**BACKGROUND**

The CCC maintains a policy manual which is periodically updated to effect a change in process, or changes in practices.

The attached policy revision is necessary to prevent inconsistencies in the application of dropping students for non-payment across the system.

**ANALYSIS**

There are inconsistencies in the practice of dropping students for non-payment across the system. The goal of this amended policy includes establishing more specific criteria for when a college must drop for non-payment, managing student accounts receivable better by preventing uncollectible debt, and protecting students from financial obligations they are unable to repay. The proposed policy removes the requirement of fees to be paid at the time of registration, establishes a small balance threshold for the drop policy, and creates a process for exceptions.

The Drop for Non-Payment process will start the week following the Account Balance Due Deadline, which is set each term. The Drop for Non-Payment process will continue weekly throughout the Add/Drop period.

The threshold for Drop for Non-Payment balance is proposed at \$500. To avoid being dropped in the Drop for Non-Payment process, the student's remaining balance due must not exceed the threshold amount.

The proposed Drop for Non-Payment policy clearly defines what a student must do to secure their courses. This ensures the criteria is applied across the entire student body in a consistent and equitable manner. The proposed criteria are as follows:

The account must appear paid in full including all charges, tuition, fees and prior term balances less the established threshold, proposed at \$500.

- To secure a schedule, a student must have:
  - Paid in full; or
  - Enrolled in a payment plan; or
  - Have pending financial aid or loan awards, or have been selected for verification, or
  - Have a pending contract or third-party arrangement; or
  - Have a memo for pending outside scholarship or other extenuating circumstance

Satisfying any one of these criteria will secure a schedule if the calculated remaining balances does not exceed the proposed \$500 threshold.

Exceptions to the policy may be made by the Registrar. The exception will have an expiration date not to exceed two weeks and must be communicated in writing to the Bursar's Office by the week following the Account Balance Due Deadline. Requests to extend the exception past the original expiration date may be granted by the Associate Vice President of Enrollment and Retention Services.

**RECOMMENDATION**

Management recommends adoption of the attached proposed policy to clarify drop criteria and create consistency across the system, protect students with small balances, and maintain responsible accounting and collection practices over students accounts receivable.



**PROPOSED NEW POLICY****6.5.4 Payment of Tuition and Fees and Dropping Students for Non-Payment**

The system must have an administrative process in place to manage and evaluate the implementation of this section which shall include periodic review and reporting on the status of deferments, collections, total receivables, and uncollectible accounts in order to minimize the level of uncollectible tuition and fee revenue. The goals of this policy include (1) establishing specific criteria to create consistency and accuracy across the system, (2) protecting students, and (3) maintaining responsible accounting and collection practices.

**Definitions:**

Tuition:	Instructional charge assessed on credit courses.
Extension Fees:	Instructional charges assessed on self-supporting credit and non-credit courses.
Mandatory Fees:	Charges unique to a specific program of study or credit course.
Other Registration Fees:	Charges assessed all students enrolled in a credit bearing course.
Account Balance Due Deadline:	The account balance due date is set each term to be between three to six weeks prior to the first day of the term, or due at the time of registration, whichever is later.

**I. Payment of Tuition and Fees**

The student's account must have satisfied payment policies and must appear paid in full including all charges, tuition, fees and prior term balances less the established threshold for Drop for Non-Payment (see section II, Dropping Students for Non-Payment) by the Account Balance Due Deadline.

A student shall be considered to have satisfied payment when:

- the student has paid in full; or
- the student has enrolled in a payment plan; or
- the student has pending financial aid or loan award, or has been selected for verification; or
- the student has a pending contract or third-party arrangement; or
- the student has a memo on file for pending outside scholarship or other extenuating circumstances

Documentation for satisfactory payment listed above must be on file with the Bursar's Office by the week following the Account Balance Due Deadline to avoid the drop process. Satisfying any one of these criteria will secure a schedule if the remaining balance due does not exceed the Drop for Non-Payment threshold. Students who registered one week prior who have not satisfied the payment policies will be subject to the drop process.

Refunds and Course Withdrawals are addressed in Board Policy Dated March 24, 2022.

**II. Dropping Students for Non-Payment**

The initial Drop for Non-Payment process will be executed the week following the Account Balance Due Deadline, set each term. The Drop for Non-Payment process will continue weekly through the Add/Drop Period.

The threshold for Drop for Non-Payment balance is \$500. To avoid being dropped for non-payment, the student's remaining balance due must not exceed the threshold amount.

Exceptions to the above Drop for Non-Payment policy may be made by the Registrar. The exception must have an expiration date no longer than two weeks and must be communicated in writing to the Bursar's Office by the week following the Account Balance Due Deadline. Requests to extend the exception past the original expiration date may be granted by the Associate Vice President of Enrollment and Retention Services and communicated in writing to the Bursar's Office.

**CURRENT POLICY****6.5.4 Payment of Tuition and Fees and Dropping for Non-Payment**

Colleges must have an administrative system in place to manage and evaluate the implementation of this section which shall include periodic review and reporting on the status of deferments, collections, total receivables, and uncollectible accounts in order to minimize the level of uncollectible tuition and fee revenue. The goals of this policy include (1) providing accurate and consistent data supporting institutional research and college funding formulas, (2) protecting students, and (3) responsible accounting and collection practices.

**Definitions:**

Tuition: Instructional charge assessed on credit courses.

Extension Fees – Instructional charges assessed on self-supporting credit and non-credit courses.

Mandatory Fees – Charges unique to a specific program of study or credit course.

Other Registration Fees – Charges assessed all students enrolled in a credit bearing course.

Payment Date – 21 days prior to the first day of the term, or at the time of registration, whichever is later.

**I. Tuition and Fees Payment Date**

Students are expected to pay for assessed Extension and Other Registration Fees promptly upon registration.

A student shall be considered to have satisfied payment policies when an authorized financial aid/loan award, a formal deferred payment agreement, or an approved third party arrangement exceeding the accounts receivable balance is on file in the Bursar's Office.

Refunds and non-refundable fees are further addressed in Board Policy Dated June 16, 2016 and information in this manual at Section 6.5.5 "Refunds of Tuition and Fees."

**II. Dropping Students for Non Payment**

A college, at the discretion of the President or designee, may drop students who are not in compliance with payment policies from the course roster at any time. However, any student who is not in compliance shall be removed from the roster prior to the 7<sup>th</sup> day of the term and on the last business day before the census date.

## PROPOSED NEW POLICY

### 6.5.4 Payment of Tuition and Fees and Dropping Students for Non-Payment

The system must have an administrative process in place to manage and evaluate the implementation of this section which shall include periodic review and reporting on the status of deferments, collections, total receivables, and uncollectible accounts in order to minimize the level of uncollectible tuition and fee revenue. The goals of this policy include (1) establishing specific criteria to create consistency and accuracy across the system, (2) protecting students, and (3) maintaining responsible accounting and collection practices.

#### Definitions:

Tuition:	Instructional charge assessed on credit courses.
Extension Fees:	Instructional charges assessed on self-supporting credit and non-credit courses.
Mandatory Fees:	Charges unique to a specific program of study or credit course.
Other Registration Fees:	Charges assessed all students enrolled in a credit bearing course.
Account Balance Due Deadline:	The account balance due date is set each term to be between three to six weeks prior to the first day of the term, or due at the time of registration, whichever is later.

#### I. Payment of Tuition and Fees

The student's account must have satisfied payment policies and must appear paid in full including all charges, tuition, fees and prior term balances less the established threshold for Drop for Non-Payment (see section II, Dropping Students for Non-Payment) by the Account Balance Due Deadline.

A student shall be considered to have satisfied payment when:

- the student has paid in full; or
- the student has enrolled in a payment plan; or
- the student has pending financial aid or loan award, or has been selected for verification; or
- the student has a pending contract or third-party arrangement; or
- the student has a memo on file for pending outside scholarship or other extenuating circumstances

Documentation for satisfactory payment listed above must be on file with the Bursar's Office by the week following the Account Balance Due Deadline to avoid the drop process. Satisfying any one of these criteria will secure a schedule if the remaining balance due does not exceed the Drop for Non-Payment threshold. Students who registered one week prior who have not satisfied the payment policies will be subject to the drop process.

Refunds and Course Withdrawals are addressed in Board Policy Dated March 24, 2022.

#### II. Dropping Students for Non-Payment

The initial Drop for Non-Payment process will be executed the week following the Account Balance Due Deadline, set each term. The Drop for Non-Payment process will

continue weekly through the Add/Drop Period.

The threshold for Drop for Non-Payment balance is \$500. To avoid being dropped for non-payment, the student's remaining balance due must not exceed the threshold amount.

Exceptions to the above Drop for Non-Payment policy may be made by the Registrar. The exception must have an expiration date no longer than two weeks and must be communicated in writing to the Bursar's Office by the week following the Account Balance Due Deadline. Requests to extend the exception past the original expiration date may be granted by the Associate Vice President of Enrollment and Retention Services and communicated in writing to the Bursar's Office.

RESOLUTION

concerning

FY2023 TRANSPORTATION FEE  
FOR  
THE CONNECTICUT STATE COLLEGES & UNIVERSITIES  
June 23, 2022

- WHEREAS, The Board of Regents for Higher Education (“BOR”) pursuant to Connecticut General Statute section 10a-6(a)(3) establishes tuition and fee policies for the institutions that comprise the Connecticut State Colleges & Universities (“CSCU”); and
- WHEREAS, The BOR in accord with Connecticut General Statute section 10a-77(a), shall fix fees for tuition at the regional community colleges and shall fix fees for such other purposes as the Board deems necessary at the regional community colleges; and
- WHEREAS, The BOR adopted Board Resolution 22-013 at its February 2022 meeting establishing tuition and fees for all CSCU institutions for FY 2023; and
- WHEREAS, The BOR participates in the UPASS program with the Connecticut Department of Transportation, under which students are charged a fee each semester for discounted use of Connecticut public transportation services; and
- WHEREAS, In recognition of state action to make bus service free of charge during the pandemic the Department of Transportation has offered to reduce the fee for the fall 2023 semester from \$40 to \$16; now, therefore, be it
- RESOLVED THAT, The Board of Regents approves a reduction in the UPASS fee for all participating institutions for the fall 2023 to \$16.

A Certified Copy:

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Alice Pritchard, Secretary  
Board of Regents for Higher Education

RESOLUTION

concerning

REALLOCATION OF CSCU 2020 FUNDING  
FOR  
SOUTHERN and WESTERN CONNECTICUT STATE UNIVERSITIES

June 23, 2022

- WHEREAS, Pursuant to CGS 10a-91d (c), the Board of Regents must approve reallocation of CSCU 2020 program funds at the completion of a project to other CSCU 2020 named projects and programs; and
- WHEREAS, Two named line item projects that were funded from FY 2016 through FY 2019 as part of the CSCU 2020 Program are complete; and
- WHEREAS, Approximately \$2,935,272 of uncommitted funding for two projects will be reallocated to their respective University's Code Compliance/ Infrastructure Improvement programs; and
- WHEREAS, The projects and reallocated funding is listed below:
1. FY 2013 & 15 – Southern's Health & Human Services, \$2,000,000 (approximate)
  2. FY 2013 & 15 – Western's Higgins Hall, \$935,272: therefore, be it
- RESOLVED, Approximately \$2,935,272 of uncommitted funds from completed CSCU 2020 projects will be reallocated to their respective University FY 2013 and 2015 Code Compliance/ Infrastructure Improvement programs.

A True Copy:

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Alice Pritchard  
Secretary of the Board of Regents

**ITEM**

Reprogramming of CSCU 2020 Funding for Southern and Western Connecticut State Universities

**BACKGROUND**

General Statute Sec. 10a-91d(c) requires a formal vote of the Board of Regents (BOR) for any line-item revision within CSCU 2020. The statute further states that project cost revision(s) equal to or greater than 5% of the total, if the project is greater than \$1 million, also require “a request by the BOR for, and enactment of, a subsequent public or special act approving” the revision **“or such revision is due to the use of funds remaining from a completed project than such revision conditioned only such formal approval of the Board of Regents.”**

From FY 2016 through FY 2020, a number of named capital projects were listed in CSCU 2020 Program legislation for funding design, construction and equipment at Southern and Western Connecticut State Universities. Two named projects are complete and remaining project funds can be relocated solely through BOR approval.

**ANALYSIS**

Two named line item CSCU 2020 projects that were funded from FY 2013 through FY 2018 are complete. The total 2020 budget for these projects is \$111,083,344, of which approximately \$2,935,972 remains uncommitted. A detailed project list below displays the available funding years, project location, project name, approved budget and remaining funds for reallocation.

<b><u>Funding Year(s)</u></b>	<b><u>Campus</u></b>	<b><u>Project Name</u></b>	<b><u>Original Project Budget</u></b>	<b><u>Reallocated Funding</u></b>
FY16, FY19, FY20	Southern	Health & Human Services	\$76,507,344	<b>*\$ 2,000,000</b>
FY16	Western	Higgins Hall	\$34,576,000	<b>**\$ 935,272</b>

\*Of DCS managed work, \$1,000,000 will currently be transferred from DCS to CSCU and approximately \$1,000,000 will be transfer later with final project closeout.

\*\* \$563,238 was previously reallocated on 3/24/22 by the BOR for this project.

Southern and Western request their remaining uncommitted funds for each project, as listed in the above “Reallocated Funding” column, be reallocated from the designated university project to their Code Compliance/ Infrastructure Improvement program within the same funding year of each project.

**RECOMMENDATION**

Reallocate approximately \$2,935,272 in uncommitted CSCU 2020 project funds listed above to the named University Code Compliance/Infrastructure Improvement Program in the corresponding funding years.

6/8/22 Finance & Infrastructure Committee  
6/23/22 Board of Regents



RESOLUTION

concerning

THE CONVEYANCE OF PROPERTY  
LOCATED AT GATEWAY COMMUNITY COLLEGE, NORTH HAVEN CAMPUS  
to  
THE AREA COOPERATIVE EDUCATIONAL SERVICES (ACES)  
June 23, 2022

WHEREAS, In 2012, Gateway Community College (GCC) relocated from the North Haven Campus at 88 Bassett Road, to its new Church Street, New Haven, campus, with the exception of their Automotive Technology program; and

WHEREAS, Since 2012, CSCU capital plans have programmed the relocation of the Automotive Technology program to a new location; and

WHEREAS, Since 2019, approximately 105,000 square feet of the 170,000 square foot North Haven facility have been leased to Area Cooperative Educational Services (ACES) for a Magnet School; and

WHEREAS, Special Act 21-33 conveys GCC's North Haven Campus to ACES; and

WHEREAS, Special Act 21-33 provides an easement for continued facility use and operations by GCC's Automotive Program, until a new location may be identified; and

WHEREAS, The conveyance of the North Haven Campus to ACES is contingent upon Board approval of the Conveyance Agreement and subsequent approval from the State Property Review Board; now therefore be it

RESOLVED, The Board approves a Conveyance Agreement with ACES for property located at 88 Basset Road North Haven; and be it further

RESOLVED, The CSCU is authorized to request approval from of the State Property Review Board for the conveyance of GCC's North Haven Campus at 88 Bassett Road, New Haven, to ACES.

A True Copy:

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Alice Pritchard  
Secretary of the Board of Regents

**ITEM**

Conveyance of Gateway Community College, North Haven Campus, to ACES.

**BACKGROUND**

In 2012, Gateway Community College (GCC) relocated all academic programs, except Automotive Technology, from the 88 Bassett Road, North Haven Campus, to their current Church Street location. Of the overall 170,000 square foot North Haven facility, the Automotive Technology program continues to utilize approximately 65,000 square feet. Since 2012, the unused building area had been leased to the New Haven Public School System and, as of the 2019-2020 academic School year, has been leased to Area Cooperative Educational Services (ACES).

As a cost-savings measure for CSCU and a subsequent facility acquisition benefit to ACES, on March 26, 2020, the Board of Regents (BOR) approved BOR #20-51, permitting CSCU (together with ACES) to seek a legislative solution. In 2021, Special Act 21-33 provided for the transfer of GCC's North Haven Campus to ACES for the purposes of a magnet school or other educational purposes. The Board of Regents was given an easement for the purpose of an automotive program, until such time as the program could be relocated.

**ANALYSIS**

In 1985, the State of Connecticut purchased Orchard Hill Junior High School at 88 Bassett Road, North Haven, from the town for \$5,000,000. This acquisition provided an academic facility and parking for Greater New Haven State Technical College. The athletic playing fields remained North Haven property for community use. In 1992, the merger of the Technical College and South Central Community College rebranded both as Gateway Community College. The North Haven campus became one of two GCC locations. In 2012, GCC opened its new Church Street, New Haven, campus, resulting in the closing of their Long Wharf campus and portions of the North Haven Campus. GCC's Automotive Technology program remained at North Haven, with ongoing plans to relocate the program to a new facility. Of the 170,000 North Haven square foot facility, the Automotive Technology program continues to occupy approximately 65,000 square feet. From 2013 to 2018, the New Haven School System leased much of the available 105,000 square feet as academic high school space for the Creed School and, in the final two years, the Hyde School. As of the 2019 - 2020 academic year, ACES leases the available 105,000 square feet. Building utility costs are prorated on a space occupancy basis (60% ACES / 40% GCC) with both individually funding their other operating expenses. Major capital improvements for the aged facility remain GCC's liability.

Final conveyance remains subject to a BOR approved Conveyance Agreement and final approval from the State Property Review Board.

The CSCU and ACES have finalized terms of the property conveyance. Both GCC and ACES will continue to fund their prorated share of utility costs and individual operating expenses. ACES will fund all major capital expenses and improvements for interior and exterior portions of

**STAFF REPORT****FINANCE & INFRASTRUCTURE COMMITTEE**

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their occupied building areas. All landscaping, snowplowing and exterior grounds and parking lot improvements will be funded by ACES. A sum of \$100,000 in Year-1, with a decreasing value of \$10,000 per year over the remaining nine years (\$550,000 total value), will be deposited annually into a Capital Improvement Fund account established by ACES. The CSCU will draw from that account as needed to complete required infrastructure capital improvements to the interior and exterior of their occupied building area while GCC continues to occupy the space. Unexpended committed escrow account funds will roll over from year to year, with unexpended funds reverting back to ACES when GCC vacates the facility and terminates the easement.

**RECOMMENDATION**

Obtain State Property Review Board approval to convey ownership of 88 Basset Road, North Haven, to ACES. Such conveyance to include an easement for continued use by Gateway's North Haven Automotive Program.

6/8/22 Finance & Infrastructure Committee  
6/23/22 Board of Regents

RESOLUTION

concerning

FY2023 SPENDING PLAN  
FOR  
THE CONNECTICUT STATE COLLEGES & UNIVERSITIES  
June 23, 2022

- WHEREAS, Pursuant to the provisions of Section 10a-8 of the Connecticut General Statutes, "...the Board of Regents for Higher Education shall be deemed the budgeted agency for the Connecticut State University System, the regional community-technical college system and Charter Oak State College. The Board of Regents for Higher Education shall develop a formula or program-based budgeting system to be used by each institution in preparing operating budgets..."; and
- WHEREAS, Each college, university and the System Office has submitted a spending plan for FY 2023 to the Board of Regents summarized in Attachment A; and
- WHEREAS, The Board of Regents approves an overall spending level for all funds except for federal and private grants, bond funds, and intra/inter agency funds; and
- WHEREAS, The FY 2023 spending plan reflects the significant amount of new one-time funding included in the recently enacted state budget for FY 2023; and
- WHEREAS, The Universities, Charter Oak State College and the consolidated colleges each commit to adhere to the approved budget, maintaining expenditure control within the authorized spending levels; and
- WHEREAS, The institutional budgets have incorporated information provided by the Governor's office/OPM, the Office of the State Comptroller, legislative pronouncements, and agreements (including provisions of SEBAC); and
- WHEREAS, The merger of the community colleges into CT State Community College is proceeding under the approval of the New England Commission on Higher Education, with merged operations expanding through FY 2023 in advance of acceptance of the first class of CT State students in the fall of 2023; and

WHEREAS, The Board of Regents understands the operational and budgetary complexity involved in maintaining operations during a year of substantial reorganization in the community college system; and

WHEREAS, The proposed spending plan provides for Community College operations through a spending plan that is consolidated at the Community College system level but that still provides necessary resources to support the budget requests made by each individual college; therefore be it

RESOLVED THAT, The Board of Regents approves the FY2023 Spending Plan as summarized in Attachments A through F; and, be it further

RESOLVED THAT, The Board of Regents approves the FY2023 Spending Plan as summarized in Attachments A through F; and, be it further

A Certified Copy:

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Alice Pritchard, Secretary  
Board of Regents for Higher Education

**ACTION ITEM**

## CSCU FY 2023 Spending Plan

Item Includes:

Summary

Connecticut State Universities

Connecticut Community Colleges

Charter Oak State College

Attachment A – CSCU FY23 Operating Budget vs. Original

Attachment B – CSCU FY22 Revised Operating Budget

Attachment C – CSCU FY22 Estimate

Attachment D – CSCU FY23 Budget vs FY22 Estimate and Revised Budget

Attachment E – CSU FY23 Budget vs FY22 Estimate and Revised Budget

Attachment F – CCC FY23 Budget vs FY22 Estimate and Revised Budget

Attachment G – Institutional Enrollment HC and FTE

**SUMMARY**

The spending plan proposal that is presented to the Board here reflects the extraordinary changes that are underway across public higher education and within CSCU especially.

- Dramatic enrollment declines during the pandemic on top of a long slow decline in the number of high school graduates have left CSCU heavily dependent on one-time aid from the state, which replaced federal emergency funds used in FY 21 and FY 22.
- The enrollment declines have led all CSCU institutions to re-evaluate their staffing models, academic programs, and organizational structure as they seek out savings that will help ensure operations once one-time funds run out.
- The reorganization of the Community Colleges into CT State is occurring now and through FY 23, with activity underway to move hundreds of employees into new positions, new titles, and new organizations.
- A historic surge in retirements creates opportunities and concerns as important institutional knowledge leaves CSCU.
- The statewide labor agreement, with retroactive increases from July 2021 and lump-sum payments to all employees, changes the cost structure of CSCU materially, with salary and fringe growing from 79% of expenses to 80% in FY 2023, despite the attrition assumptions reflected in institutional spending plans.

University spending plans as presented are austere, with reduced staffing levels and other expenses reductions proposed. Significant cuts and attrition are especially offered at Western, which is in the process of developing a long-term budget strategy to re-establish depleted reserves. The other

universities have also made serious reductions and are in planning to make further reductions as needed to eliminate deficits in FY 24 and beyond.

The college budget plan as presented reflects staff's efforts to plan for spending needs in a year during which virtually all staff and faculty will be transitioned to the merged CT State Community College. To accommodate this dynamic, the College budget is consolidated at the single college level for Board approval, allowing staff salary budgets to move with employees as we make new assignments and execute the merger.

Charter Oak's spending plan proposal requires some small use of reserves in FY 23 to resolve a potential deficit. This reflects some one-time expenses at COSC, plus some unfavorable distribution of new state aid that is required by the state budget. This deficit will likely shrink during the year and does not reflect a structural shortfall.

Detailed descriptions of spending plans for the universities, the consolidated colleges, and Charter Oak follow.

## CONNECTICUT STATE UNIVERSITIES

### Central Connecticut State University

#### *FY 2022*

CCSU is projecting a surplus of approximately \$10.6M for FY22 which includes only the SEBAC bonus payments that will be paid in the coming weeks. These payments were offset by the additional one-time ARPA and RSA adjustments we received. The surplus is a result of applying the remaining HEERF funding of loss revenue realized in FY22, favorable interest credits for the CHEFA payments on the residence hall and garages, and delays in hiring of approved refills from retirements or resignations, as well as salary savings from positions refilled at the minimum salary levels. The University will experience over 100 retirements with 50 that already occurred between August and April. The remaining 50+ will happen in June and July. Without the additional one-time state funding, CCSU would have experienced a deficit of \$1.2M and would not have been able to set funds aside that might be needed in the future.

#### *FY 2023*

CCSU is projecting a surplus of approximately \$6.5M for FY23. Our projections assume a flat enrollment for FT and PT from FY22 with the tuition and fee increase of 5 percent applied, as well as an increase in housing to 2,000 students over last year's 1,713. The expenses include the FY22 retro and raises, FY23 27th payroll, SEBAC raises and bonus payments, as well as increases in utilities, insurance premiums, software and reverting back to a traditional food service contract from a cost of operations for the past two years. Without the additional one-time state funding, CCSU would have experienced a deficit of \$34.3M and would not have been able to set funds aside that might be needed in the future.

In order to achieve this surplus in both years, it is important to note the following:

- CCSU continued the reduction plan implemented in FY21 in the amount of \$13.1M.
- CCSU requires justification for every salary line through a hiring freeze process that is approved by the CBCO and President.
- Approved position refills are done at the minimum salary where contractually possible.
- CCSU continues to rethink positions as they become vacant from resignations or retirements.

#### **Initiatives in Progress or Completed**

- Restructuring the Enrollment Management area.
- Implementing Slate software for recruitment and retention.
- Implementing new initiatives for outreach to the Hispanic population.
- Outreach to high schools and community colleges.
- Rethinking the Educational Opportunity Program, as well as our federally funded TRiO programs to maximize our grant funding for recruitment and retention of our pre-collegiate and collegiate access programs.
- Expand the First Year Experience program to support our student's success and retention.
- Continuing to expand on the Living Learning Communities, strengthening the partnership with academic affairs, and providing Learning Community opportunities.
- Expanding the nursing program in innovative approaches for clinical experiences.



- Reviewing academic programs utilizing enrollment and retention data and market analysis.
- Revised Student Success and Diversity Grants to focus directly on the University's five strategic goals of the 2030 Plan.
- Implemented a new agreement with the CCSU Foundation that will expand support for the University's strategic initiatives and priorities.
- CCSU will have the 2<sup>nd</sup> cohort for the John Lewis Institute that is aimed at helping students in a diverse population with retention.
- The MOS2TE initiative will transition work-study financial aid into a high impact practice by ensuring students receive enhanced supervision and mentoring in the department they are working in while increasing their work-study award by 10 percent.
- We are in year two of evaluating our student support programs, such as First Year Connected and Success Central to ensure effective use of our resources and yielding the desired impact on our student population.
- Academic Affairs continues to examine low completer programs as requested by the system office; however, they are also examining overall enrollments of programs and not just the completer numbers; credits taught overall and in the general education program, and FTE are also being considered to better understand the efficiencies of all departments and programs. Additionally, the flexibility of program delivery is being discussed and additional remote learning opportunities are being offered to increase enrollment.
- Program review is a long process that we are engaging in; however, when examining and making current budget and position requests in Academic Affairs, we are scrutinizing enrollments, but also other factors as noted above (i.e., credits, FTE).
- The administration of reassigned time pursuant to the AAUP collective bargaining agreement continues to be refined to improve accountability and effectiveness to ensure compliance with and in alignment with institutional goals and objectives. Academic Affairs Leadership will continue to develop strategies in consultation with Department Chairs and AAUP leadership for the effective distribution of administrative duties pursuant to Article 10. Maximizing both efficiency and effectiveness of reassigned time strategically allows for the increasing of faculty instructional time while meeting administrative, research, and instructional enhancements including faculty and curriculum development.
- Due to decreased enrollments, Academic Affairs recognizes not all courses should or need to be offered; programs who were not previously cycling their courses are now working on curriculum maps and individual students' planned programs to ensure student success and program efficiency.
- Academic Affairs will continue to examine course capacities of our peer institutions and best practices in different academic areas; schools have been making changes, which has in turn maximized our course offerings and reduced our part-time budget. One school has implemented a school policy for course capacities based on course level and the modality of the classes. An example is provided below.

## School of Business Class size guidelines for Fall/Spring Semesters:

Undergraduate	On ground	Hybrid	Online
<b>200s level</b>			
<b>ACT 210</b>	40 or Max room capacity if room capacity <40	45 or Max room capacity if room capacity < 45	45
<b>FIN 210</b>	40 or Max room capacity if room capacity <40	45 or Max room capacity if room capacity < 45	45
<b>LAW 250</b>	40 or Max room capacity if room capacity <40	45 or Max room capacity if room capacity < 45	45
<b>MC 207</b>	30 or Max room capacity if room capacity <30	30 or Max room capacity if room capacity < 30	30
<b>Other 200's</b>	35 or Max room capacity if room capacity <35	40 or Max room capacity if room capacity < 40	40
<b>300s level</b>			
<b>ENT 300's</b>	35 or Max room capacity if room capacity <35	40 or Max room capacity if room capacity < 40	40
<b>ACT 300's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	40
<b>FIN 300's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	40
<b>MGT 300's</b>	35 or Max room capacity if room capacity <35	40 or Max room capacity if room capacity < 40	40
<b>MIS 300's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	40
<b>MKT &lt;373</b>	35 or Max room capacity if room capacity <35	35 or Max room capacity if room capacity < 35	40
<b>400s level</b>			
<b>ACT 400's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	35
<b>FIN 400's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	35
<b>MGT 400's</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if < 35	35
<b>MKT &gt;373</b>	30 or Max room capacity if room capacity <30	35 or Max room capacity if room capacity < 35	35
<b>500s level</b>			
<b>All GR</b>	30 or Max room capacity if room capacity <30	30 or Max room capacity if room capacity < 30	35

CCSU will continue to look for opportunities to produce alternative revenue sources and refine our efforts on increasing enrollment and retention, as well as increasing fiscal savings. We are optimistic that with the additional funds we can add to our reserves coupled with the initiatives in progress or completed, we enable the University to move forward. However, without permanent commitments from the State, the long-term sustainability is unknown.

**Eastern Connecticut State University****FY 2022 Current Projection vs. FY 2022 Revised Budget**

Despite the anticipated increase in retirement payouts, general wage increases and no increase in tuition and fee rates, we are expecting to break-even. The ability to do so is largely due in part to the \$12.4 million in federal funds and the additional \$8.6 million in state funds we received this fiscal year.

Our overall enrollment declined 5.6% from the prior year, but when compared to the Revised Budget we submitted back in October, our spring enrollment was slightly better, resulting in a \$1.0 million combined increase in tuition, fees and auxiliary revenues. Our All Other Revenue line is slightly down by \$0.2 million. Not part of the Revised Budget, were the \$3.7 million in Additional State Appropriations and an additional \$1.7 million in Fringe Benefits Paid by State. As a result, our projected revenue is now \$6.1 million higher than the revised budget.

Total full-time personnel services are \$2.7 million higher than budgeted, which reflects the \$2,500 lump sum collective bargaining payouts, savings from turnover on higher than normal retirements, and a \$0.2 million reimbursement from Corona Relief Funds (CRF) for public health employee costs related to Covid-19. At this time, we are expecting a significant number of retirements in this fiscal year, most occurring at the end of the year when it is too late to capture any savings. We expect savings in part-time positions of \$0.5 million, while Overtime will decrease slightly. Also, due to the increase in retirements this year and the retro adjustments to longevity and other payouts, we projected a significant increase of \$1.2 million in All Other Personnel Services and \$1.3 million in Fringe Benefits expense.

All Other expenses are projected to be \$0.3 million lower than budget reflecting the savings identified in each division, offset by an increase of \$0.8 million in institutional financial aid. Approved FY 2022 Covid-19 expenses of \$0.2 were reclassified from the operating funds to the Corona Relief Funds (CRF).

Other Designated Fund Requests decreased by \$3.0 million, the net of the incoming \$1.0 million ARPA allocation to support hiring adjunct faculty to provide adequate course availability and the \$3.9 million Reserves for FY23 Salary Cost. We provided the additional \$3.9 million for the impact of retro salary adjustments and related fringe benefits that were earned in FY 22 but will not be paid until FY 23. The total projected incoming transfers of \$11.9 million includes the \$4.8 million carry forward of HEERF II funds, \$6.1 million from HEERF III funds, and the additional \$1.0 million from ARPA.

Overall, we maintained a balanced budget, but it is important to understand that this would not have been possible without the \$12.4 million in federal funds we received in transfers and reimbursements. Currently, we expect to exceed our approved expenditure cap by \$3.2 million because of the projected lump sum payouts and the increase in retirement payouts and fringes.

It is important to understand our University remains on strong financial footing and we will use reserves as necessary to maintain the level of support required to meet the needs of our students, faculty, and staff. We continue to make every effort not to directly impact our student population with cost saving measures.

**FY 2023 Spending Plan vs. FY 2022 Current Projection**

The Preliminary FY 2023 Spending Plan for Eastern Connecticut State University is a balanced budget because of the one-time federal and state funds totaling \$19.5 million, a use of reserves of \$3.9 million that were established in FY 22 for the payment of retro salary adjustment and related fringe benefits that were earned in FY 22, a \$1.0 million contingency for potential enrollment shortfall, and many reductions in both full-time and part-time staffing, and all other expenses where possible.

After holding tuition, student fees, housing, and food service rates flat for FY22, the approved 5% increase in rates for FY23 are nearly negated by the projected 3.8% decrease in enrollment, resulting in \$0.5 million increase. Also, beginning in Fall 2022, Out-of-State students will pay the lower NEBHE rate to attend Eastern, a strategy that will have a greater impact for the 2023-2024 recruiting season. The driver behind the \$16.8 million increase in revenue is the Additional State Appropriations and the Fringe Benefits Paid by State, for a total increase of \$16.5 million over FY22.

Personal Services and fringe benefits are expected to increase by \$10.1 million. With the union contract negotiations settled and the net effect of the savings on the expected retirements and the strategic refills, Total Full-Time salaries is expected to increase by \$4.7 million, reflecting the FY22 retroactive general wage increases paid in FY23, the \$1,000 lump sum payments, and the FY23 general wage increases. The Part-time Lecturers line is reduced to reflect the decreased need due to lower enrollment. However, Student Labor will increase \$0.8 million given the 7.9% increase in minimum wage, the reopening of two residence halls, and to support objective 3 of our strategic plan to expand integrative learning on campus and in the community. The All Other Personal Services line will decrease by \$1.6 million as a return to our normal retirement payout experience. The biggest increase is the \$6.1 million in Fringe Benefits expense, based on the 5% budgeted increase in rates provided by the System Office and the effect of a 10.2% increase in Total Full Time Salaries.

The significant rise in inflation has caused increases in many areas of Total Other Expenses, specifically utilities, gasoline, travel and repairs. Savings were included where possible, but the inflationary increases along with a \$0.6 million order for IT switches, resulted in an increase of \$0.8 million. The reopening of two residence halls will require 11 more Resident Assistants and Office Assistants to staff the buildings, which will increase Waivers by \$0.2 million.

Our Total Designated Set Aside Funds will increase by \$1.0 million, the result of the loss of the one-time credit we received in FY22 for debt service. The Total Other Designated Fund Requests reflects the net result of the discontinuation of the \$11.4 million in federal HEERF and ARPA funds we received in FY22 and the use of \$3.9 million from reserves to support the FY22 retroactive general wage increases paid in FY23 and the one-time 27<sup>th</sup> payroll. As a contingency, \$1.0 million for potential enrollment shortfall.

## Southern Connecticut State University

First, it should be noted that Southern is projected to finish the current Fiscal Year 2022 at break-even. Of course, that was made possible by \$12.7 million of federal COVID relief aid, and support from the state for retroactive portions of the wage agreements made later in the year with various bargaining units, and federal and state COVID expense support. This sets the stage for the FY23 Spending Plan.

FY23 is also projected to be balanced; using a series of spending cuts identified below, a modest tuition increase of 5%, and slightly increased housing and dining fees of 3%. Underlying this balanced budget projection is a characteristically conservative enrollment estimate; a decline of 5%, and an assumption of flat housing occupancy and meal plan purchases. Therefore, the principal source of new revenue; the tuition increase, is completely offset by a projected decline in enrollment. We also note that this year's decision to use the NEBHE rate for out-of-state undergraduates, which may, over the long term, be revenue neutral, will have a negative effect on revenue at Southern in the early years.

Most importantly, the FY23 budget is balanced with a substantial amount of one-time state appropriation that will have to be made permanent next year to have an enduring effect and help us avoid future budget cuts.

Balancing the coming year's budget required making the following reductions in expenditures, totaling \$6.3 million:

The elimination of 15 vacant staff positions across all divisions of the university. Senior-level faculty positions vacated by retirements are having the salary and fringe on each position reduced by \$20,000, saving \$1 million of salary and fringe. Finally, we anticipate beginning to reduce full-time faculty as a start on aligning the faculty with the decline in enrollment. Of the 32 AAUP full time retirements, many were encumbered last Fall with new junior faculty, who will start this Fall. Six were not.

Reductions to the Waivers and OE budgets, as well as an incidental decrease in financial aid that still leaves the university contributing over 20% of gross tuition revenue are included.

The start-up of two new fuel cell complexes on campus should allow the university to reap some energy savings.

**Western Connecticut State University***EXECUTIVE SUMMARY*

For FY23, WCSU is projecting total revenue at \$154.9M, an increase of \$20.2M or 15% from the most recent FY22 estimate of \$134.7M. Total expenses are projected at \$148.9M, an increase of \$11.6M or 8.4% from FY22 estimate of \$137.3M. The total designated transfers per BOR policies including debt services and transfer to System Office are \$6.6M. There is also additional APR allocation of \$506K. We are, therefore, projecting a balanced FY23 budget. The two most significant drivers are:

- 1) over \$18M, mostly one-time, State funding, and
- 2) over \$11M salary and fringe savings from hiring freeze of 73 current vacant full-time positions.

*Budget Risks*

WCSU still faces great uncertainty around enrollment for FY23, and the lack of an operating reserve calls for a sense of urgency. Prudent, strategic resource planning has never been more crucial as we face NECHE re-accreditation in 2023. To ensure we not only achieve a balanced budget but also build back fund reserve, WCSU continues to diligently evaluate its operations seeking opportunities to be more efficient and effective in serving our students. We strive to become more aligned with state's economic and workforce development strategies by evaluating our academic portfolio to explore opportunities to better meet regional and state employment needs. The following are some key drivers that impacted our projected revenue and expenses:

*Revenue - Key Drivers*

The projected 15% increase in revenue is primarily due to the supplemental, mostly one-time \$18M from the State. This added funding greatly mitigates the revenue loss from the pandemic and supports contractual salary and fringe increases. It also buys us additional time as we work to resolve structural deficits here at WCSU. BOR-approved increases in tuition and fees (along with room and board) are projected to add \$2.7M to the total revenue for FY23.

*Expense - Key Drivers*

The projected 8.4% increase in expense is primarily driven by approximately \$3M increase in operating OE (Other Expenses) such as inflationary increases in utilities costs, and the critical need to upgrade information technology infrastructure in order to meet instructional and working needs. WCSU has made a painful decision of hiring freeze to bring its workforce more aligned with student enrollment. The hiring freeze of 73 vacancies saves WCSU over \$11M in salaries and fringes for FY23.

## CONNECTICUT COMMUNITY COLLEGES

### Overview

The Connecticut Community Colleges are proposing a FY 23 spending plan of \$609.6 million, supported by revenues of \$611.7 million, resulting in a positive net balance of \$4.5 million after transfers. This balance has been achieved in large part because of \$108 million in one-time state assistance.

The first class for the merged college expected in the fall of 2023, and the budget for this final transition year reflects significant changes as we begin to introduce more key administrative elements of the single college and work to transition staff to their new roles.

In addition to the challenges of carrying out the reorganization, CT State also faces the challenge to align operating revenues and expenses in future years in light of reliance in FY 23 one-time revenue.

### Consolidated Reporting

To facilitate staff transition to CT State Community College and the July implementation of a new version of the enterprise finance system, also known as One-College Banner, the FY 23 budget for the colleges will be at the consolidated level under CT State, rather than the component unit level.

The FY 23 expenditures reflect the budget requests of all the colleges, and the colleges will continue to transact directly for FY 23. However, the state support and spending authorization is reflected at the consolidated CT State level. This provides flexibility to realign expenditures during the transition to CT State. Moreover, this approach allows us to use the state's significant new contribution of one-time funds to the colleges to achieve a balanced budget while maximizing our fringe benefit reimbursements from the State's general fund.

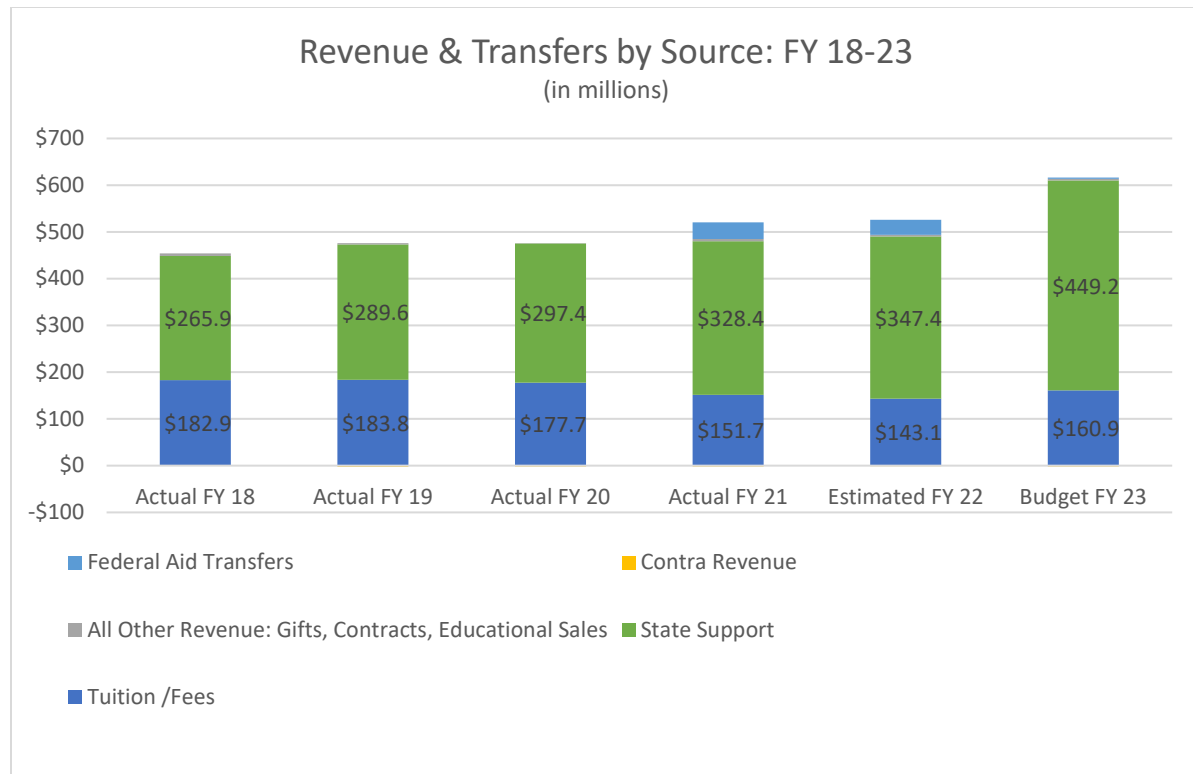
While this spending plan is presented at a consolidated level for Board approval, the colleges will still be able to provide both internal and external reporting on expenditures and tuition/fee revenues at the college level using the fund structure in One-College Banner.

To provide transparency, the shared services and system office costs are reported as separate components.

### Revenues

As enrollments deteriorated, the amount of revenue coming from tuition and fees has correspondingly declined. State support has increased to provide temporary relief, replacing HEERF funds used in FY 21 and FY 22. In FY 18, tuition and fee revenue made up 40% of the overall revenue for the colleges. Although enrollments were declining before the pandemic, COVID-19 further exacerbated the problem resulting in a 24% drop in enrollment between FY 18 and FY 22. In FY 23, tuition and fee revenue represents only 26% of overall revenue.

Cumulatively, the level of State support has increased by \$648.2 million between FY 18 and FY 23, and the FY 23 level of state support is \$183.7 million more than FY 18. These increases in state support provide temporary budget stability until enrollments rebound and the benefits of consolidation are realized. However, it is not certain that the state will sustain this level of support in the future, since \$108 million of the FY 23 state assistance is from one-time sources. This highlights the structural budget challenges that community colleges must overcome to achieve structural balance.



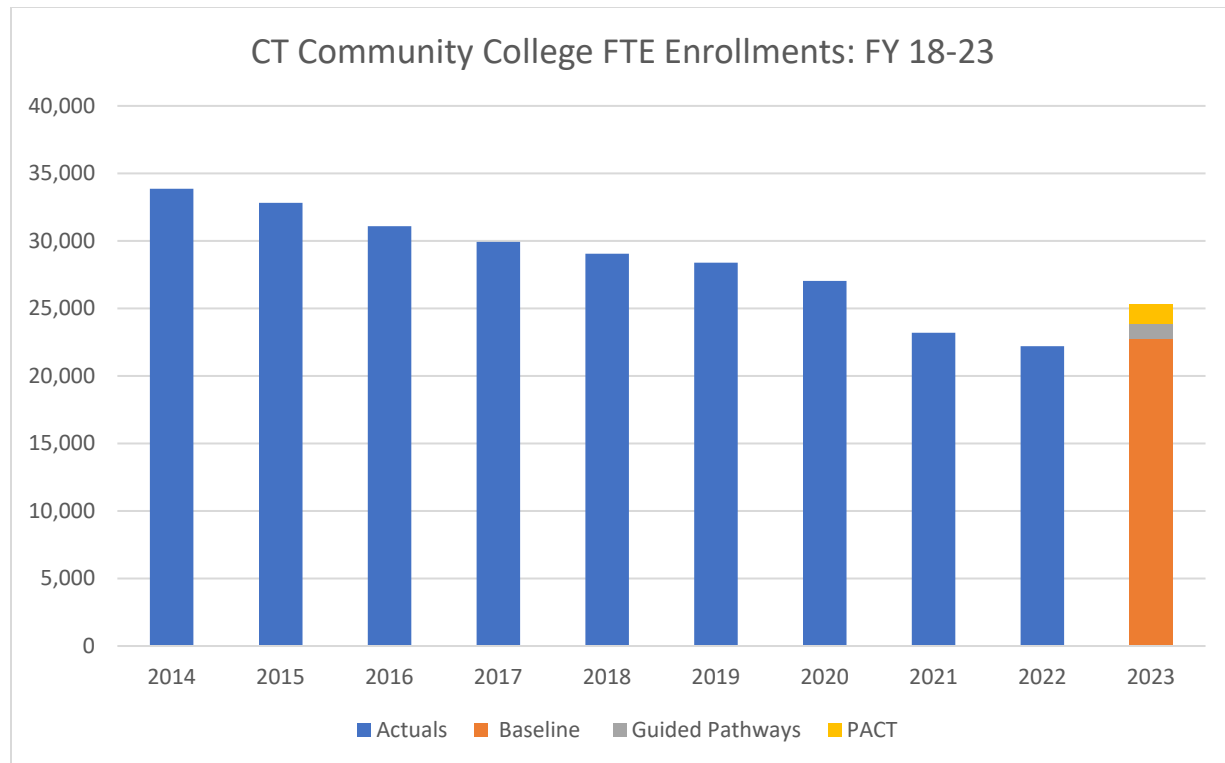
### **Enrollments & Tuition Revenue**

Enrollments have declined 34% since 2014, which has imperiled the fiscal sustainability of the colleges. The formation of CT State was grounded in two key objectives: improving student success and improving the financial stability of community college operations in the wake of steep enrollment declines.

The community colleges are committed to the mission of open access. The CT State Strategic Enrollment Management Plan, developed in 2019 outlines the enrollment goals related to maintaining the current market share of traditional-age students, growing the adult learner population and retention. The FY 23 enrollment projection of 25,339 FTE (full-time equivalent) is still below FY 20 pre-pandemic levels. The forecast aligns with the NECHE substantive change report and contains three components:

- baseline enrollment trends: the model uses historical data for two-year public colleges in the Northeast and Mid-Atlantic going back to 2000 to forecast a pandemic bounce back;
- PACT: CT's free community college program for full-time students which is expanding to part-time students taking 6 or more credits, beginning in Fall 2022; and
- Guided Pathways Advising which improves student success and retention.





The Enrollment Management Student Affairs team, and the reconstituted Enrollment Management Council comprised of all the college CEOs and Presidents, are working to achieve this enrollment target.

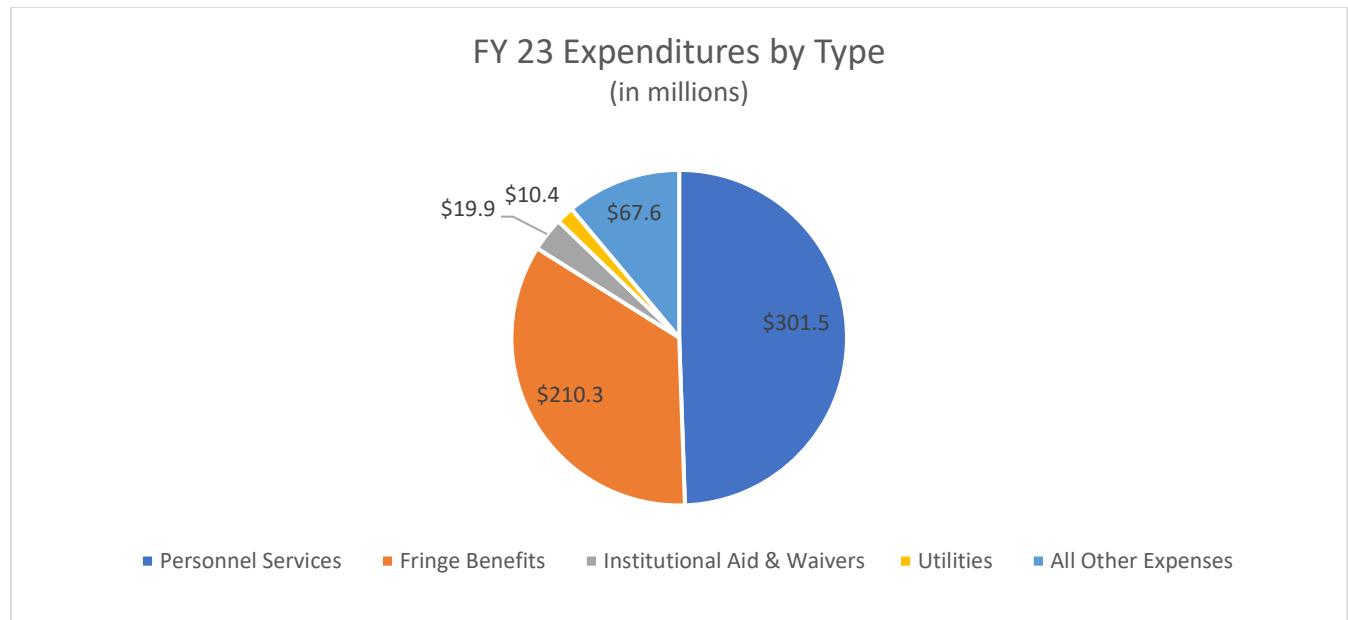
However, the FY 23 budget assumes an even more conservative, lower enrollment forecast of 23,204 FTE which aligns with the FY 21 levels, or an 4.5 % increase over the current year. Although the budget assumes the FY 21 enrollment figures, higher FY 23 revenues are anticipated due to the adopted tuition and fee increase of \$12 per credit or \$224 per year, totaling \$4,700 for full-time students. In combination, the rate increase and enrollment recovery to FY 21 levels result in a projected tuition and fee revenue increase of 12.4% over the current year, or \$17.7 million. The FY 23 tuition and fee forecast of \$160.9 million is still far below the FY 20 actual tuition and fee revenue of \$177.7 million, despite the tuition increase.

### Expenditures

Total FY 23 expenditures are proposed to increase by \$88.0 million or 17% over FY 22. Adjusting for costs related to the SBAC agreement, the 27<sup>th</sup> payroll, and the increase in financial aid set-aside, the increase in spending over FY 22 is \$5.1 million, or 1%.

Personnel related costs make up 84% of the overall expenditures, with 16% in Other Expenses.

	\$ million
Total Increase	88.1
SEBAC/27th payroll	80.5
Additional Set-Aside	2.5
Adj. Expenditure Increase compared to FY 22	5.1
	1%



### **Personnel & Wage Increases/Collective Bargaining**

The FY 23 personnel services and related fringe benefit costs are \$80.5 million greater than the current year, or 19% higher due to: the negotiated salary increases; and the 27<sup>th</sup> payroll which occurs once every ten years.

SEBAC retirement disincentives have caused an historic increase in the levels of retirements across the colleges, from 52 in calendar year 2020 to 168 in calendar 2021. In the first five months of calendar year 2022 there have already been 110 retirements with an estimated 160 more by July 2022. Ensuring the continuity of operations, maintaining institutional knowledge, and facilitating succession management are top priorities and challenges. In calendar 2022, there have been 89 successful searches, with 187 full-time and 10 part-time recruitments in process. The unprecedented level of personnel turnover provides an opportunity for the organization to transform itself by recasting the vacancies into the new organizational structure.

### **Other Expenses**

Other Expenses increased by \$7.5 million in FY 23 over the current year, because of increases in institutional financial aid for students and other inflationary increase.

When the Board of Regents increased the tuition and fees, they also increased the amount of institutional aid set aside from 15% to 17% for FY 23. Because of the increased threshold and increased enrollment projections, the amount of institutional aid is increasing by \$2.4 million or 17% more than the current year. Additionally, costs for utilities are expected to increase by 10% due to inflationary increases.

### **Improving Student Success: Guided Pathways**

A critical component of the plan to merge the colleges has always been improving poor student outcomes at the state's community colleges. The BOR charged all community colleges to implement the national Guided Pathways reforms at scale to improve student outcomes. In April 2022 the Board of Regents adopted the Holistic Case Management Advising Policy, which directed the leadership of CT State to redesign the advising model at all colleges and improve the student to advisor ratio from 750:1 to 250:1 by

Fall 2023. By using a combination of federal HEERF Institutional, ARPA and IREPO funding Guided Pathways is implemented at scale across all campuses by June 2022, exceeding the board established goal. By reclassifying 54 professional advising staff into Guided Pathways roles, and hiring 133 new professional Guided Pathways staff, the 250:1 student to advisor ratio is achieved.

The breakdown of the 133 new advising staff are as follows:

- 3 Regional Advising Directors
- 7 Campus Advising Leads
- 26 Guided Pathways II Advisors
- 97 Guided Pathways I Advisors

### **Consolidation**

Over the course of FY 23, various functions of the 12 colleges will be consolidated in advance of the anticipated July 1, 2023 opening of CT State. For example, beginning in FY 23 marketing will be handled by CT State rather than the 12 campuses. Staff will be re-aligned into their new roles and funding formerly on the campuses and at the System Office will be consolidated at CT State under the direction of the Director of Communications and Strategic Marketing, which will allow for greater coordination of branding and messaging. By budgeting at the consolidated level, it is anticipated that other functions can transition to CT State in advance of July 1, 2023 enabling a seamless transition.

### **Shared Services**

The FY 23 spending plan reflects significant progress over the last year in carrying out back-office functions and community college operations under a shared-services model. The following services are included: Accounting, IT, Purchasing, HR, and Payroll, which are budgeted separately for transparency. These services are provided according to service level agreements, with costs billed on a relevant cost allocation method. The Enrollment Management Student Affairs (EMSA) functions of Advising, Admissions, Financial Aid, and Registrar continue to be provided by CT State under a service level agreement with the 12 colleges in advance of the consolidation. However, costs are budgeted under CT State rather than as a shared service, as it will not be a shared service in FY 24, but rather a key function of CT State.

**Charter Oak State College****FY23 Budget vs FY22 Estimate:**

In developing the FY23 budget, Charter Oak is expecting a small decline in enrollment of approximately 3%. The College is targeting to offset the negative cash impact by seeking alternative collection practice strategies for both individual students and third party payment receipts.

FY23 will also see a significant increase in personnel costs due to wage increases, higher fringe obligations and the 27<sup>th</sup> payroll similar to peers in CSCU. Unique to Charter Oak is an expected uptick in faculty related fringe costs because Charter Oak expects to leverage additional adjunct faculty from CSCU schools as it expands its partnership efforts across the system. Charter Oak currently holds a blend of adjunct faculty from both the private and public higher education sectors.

Institutional financial aid continues to increase as Charter Oak looks to identify unique opportunities to support students and provide equity to the various populations across the state. Vendor related costs have additionally increased year over year related to new academic initiatives. A portion of these initiatives are expected to provide monetary returns in subsequent fiscal years. Select costs will provide indirect intangible returns such as those costs incurred to begin conforming with Board of Regent policies such as EIT and the CSCU IT Security policy.

As previously shared with NECHE during recent site visits, Charter Oak has instituted a unique internal cost center for upcoming academic programs to balance the time it takes for academic innovation with return-on-investment fundamentals. To manage this cost center for new academic programs, Charter Oak will internally “transfer/allocate” the 3 year expected fixed costs of the program with the presumption by the end of year 3 the program will be self-sustaining both financially and academically. Subsequent to the 3 year mark, a matured program will now be responsible for maintaining financial independence. Programs unable to self-sustain will be placed into teach out unless otherwise approved by the College or director by the Board of Regents.

The budget presented by Charter Oak will utilize approximately \$1.2M in reserves for fiscal year 2023. This reflects non-recurring expenses related to academic program development, coupled with a somewhat less favorable final distribution of state assistance across CSCU mandated by the state budget.

**FY22 Mid-Year Projection to FY22 Current Estimate:**

Enrollment at Charter Oak for FY22 was projected to be flat in Spring 2022 however enrollment deteriorated greater than expected with reports from students associating the decline due to inflationary pressure. With a majority of the College’s adult students holding full time positions, students reported to advisors the necessity of working overtime and/or scaling back the number of classes taken to offset and balance household budgets.

Personnel costs increased greater than projected due to the ratification of wage increases and lump sum bonuses within the FY22 SEBAC agreement coupled with minor faculty based projects to enhance digital program curriculum.

The combined impact of lower enrollment and increased personnel costs were nearly offset by increased state appropriations that will leave Charter Oak with a small contribution to reserves estimated to be \$200k.

# ATTACHMENT A

## Connecticut State Colleges & Universities CONSOLIDATED FY2022-23 Operating Budget

	TOTAL REVENUE (1)	PS	FRINGE	OTHER EXPENSES	TOTAL EXPENDITURES	DEBT SERVICE	TRANSFERS IN / OUT	ADDITIONAL Funds - ARPA	Miscellaneous Transfers	CONTINGENCY funding (2)	NET
<b>State Universities</b>											
Central Connecticut State University	285,038,684	114,470,627	79,575,953	59,258,211	253,304,793	(13,012,503)	(1,195,234)	750,000	(9,300,156)	(2,500,000)	6,475,998
Eastern Connecticut State University	156,240,162	63,874,507	49,017,945	38,783,153	151,675,605	(6,241,193)	(1,195,234)	506,639	(500,000)	2,865,231	(0.02)
Southern Connecticut State University	272,028,887	131,596,844	86,121,806	49,181,207	266,899,857	(7,150,000)	(1,195,234)	750,000	-	2,466,204	0.24
Western Connecticut State University	154,990,788	67,734,408	47,619,203	33,533,005	148,886,616	(4,456,963)	(1,195,234)	506,639	-	(958,615)	(0.44)
CSU System Office	10,020,443	6,052,181	3,968,262	4,780,937	14,801,380	-	4,780,936	-	-	-	(0.39)
State Universities Total	878,318,965	383,728,567	266,303,169	185,536,513	835,568,250	(30,860,659)	-	2,513,278	(9,800,156)	1,872,820	6,475,997
<b>Community Colleges</b>											
CT State Community College	573,641,427	279,796,808	193,856,888	77,423,463	551,077,159	n/a	(20,459,797)	2,433,173	n/a		4,537,644
Shared Services	31,009,412	17,342,056	13,667,356	19,552,959	50,562,371		19,552,959	-	n/a		0
System Office	7,100,454	4,351,605	2,748,849	906,838	8,007,292		906,838	-	n/a		0
Community Colleges Total	611,751,293	301,490,468	210,273,093	97,883,260	609,646,821	-	-	2,433,173	-	-	4,537,644
<b>Charter Oak State College</b>	21,327,778	10,271,346	7,000,548	4,900,205	22,172,099	-	(412,000)	53,551	n/a	-	(1,202,770)
<b>Board of Regents</b>	802,788	453,500	349,288	-	802,788	-	-	-	-	-	-
<b>GRAND TOTAL CSCU</b>	1,512,200,824	695,943,881	483,926,098	288,319,978	1,468,189,958	(30,860,659)	(412,000)	5,000,002	(9,800,156)	1,872,820	9,810,872

Notes:

(1) Total Revenue includes One Time Funding

(2) Contingency funds reserved for potential Enrollment Shortfall and reserves for FY23 Salary Cost

# ATTACHMENT B

## Connecticut State Colleges & Universities CONSOLIDATED FY2021-22 Revised Budget

	TOTAL REVENUE	PS	FRINGE	OTHER EXPENSES	TOTAL EXPENDITURES	DEBT SERVICE	TRANSFERS IN / OUT	ADDITIONAL Funds HEERF Institutional	ADDITIONAL Funds - ARPA	Miscellaneous Transfers	NET
<b>State Universities</b>											
Central Connecticut State University	233,705,417	108,213,794	73,950,497	56,655,402	238,819,693	(10,481,198)	(1,044,101)	16,639,575	1,500,000	-	1,500,000
Eastern Connecticut State University	133,357,209	58,505,053	41,575,425	37,293,379	137,373,857	(5,425,668)	(1,044,101)	10,940,430	1,013,278	(454,013)	1,013,278
Southern Connecticut State University	231,183,548	109,891,917	77,199,948	50,614,359	237,706,224	(6,878,512)	(1,044,101)	11,917,242	1,500,000	2,528,047	1,500,000
Western Connecticut State University	135,836,286	61,132,144	41,415,918	31,556,418	134,104,480	(4,593,029)	(1,044,101)	6,280,961	1,013,278	(250,000)	3,138,915
CSU System Office	8,207,159	4,839,102	3,324,476	4,336,404	12,499,982	-	4,176,404	-	-	-	(116,420)
State Universities Total	742,289,619	342,582,010	237,466,264	180,455,962	760,504,236	(27,378,407)	-	45,778,208	5,026,555	1,824,034	7,035,773
<b>Community Colleges</b>											
Asnuntuck Community College	21,895,130	10,780,152	8,348,492	2,577,178	21,705,822	n/a	(1,038,376)	849,068	147,698	n/a	147,698
Capital Community College	34,611,922	19,875,200	14,794,655	4,286,567	38,956,423	n/a	(1,707,612)	5,158,424	260,798	n/a	(632,892)
Gateway Community College	62,977,616	33,312,007	24,643,388	11,144,948	69,100,342	n/a	(3,694,176)	9,816,902	867,885	n/a	867,885
Housatonic Community College	43,690,849	23,118,339	17,644,509	8,041,017	48,803,866	n/a	(2,780,997)	7,894,014	427,007	n/a	427,007
Manchester Community College	52,659,004	26,867,350	21,184,492	5,151,580	53,203,422	n/a	(2,999,875)	3,544,293	583,198	n/a	583,198
Middlesex Community College	24,742,967	13,903,116	9,174,322	3,684,838	26,762,276	n/a	(1,451,053)	3,202,422	253,005	n/a	(14,935)
Naugatuck Valley Community College	60,478,761	31,605,543	25,296,767	6,316,802	63,219,112	n/a	(3,615,185)	6,355,536	623,711	n/a	623,711
Norwalk Community College	47,315,553	26,094,087	16,677,620	7,869,234	50,640,941	n/a	(3,188,126)	6,513,514	454,164	n/a	454,164
Northwestern Community College	17,628,841	8,865,256	6,908,399	1,707,791	17,481,446	n/a	(710,771)	563,376	156,974	n/a	156,974
Quinebaug Valley Community College	17,471,430	9,239,390	7,102,019	2,034,792	18,376,201	n/a	(717,920)	1,622,691	205,065	n/a	205,065
Three Rivers Community College	36,841,324	19,044,861	12,968,317	5,226,803	37,239,981	n/a	(2,243,387)	2,642,044	453,068	n/a	453,068
Tunxis Community College	39,728,881	19,456,911	14,593,872	5,131,591	39,182,374	n/a	(2,088,937)	1,542,430	433,772	n/a	433,772
CCC System Office	5,759,706	3,428,505	2,365,587	494,320	6,288,412	n/a	494,320	-	-	n/a	(34,386)
Shared Services	-	-	-	22,700,605	22,700,605	n/a	22,700,605	-	-	n/a	-
CSCC	10,408,014	5,590,356	3,576,009	5,053,067	14,219,432	n/a	3,857,050	-	-	n/a	45,632
Community Colleges Total	476,209,998	251,181,072	185,278,447	91,421,133	527,880,653	-	815,560	49,704,712	4,866,345	-	3,715,962
<b>Charter Oak State College</b>	19,890,582	9,147,598	6,764,354	4,018,490	19,930,442	n/a	-	-	107,100	n/a	67,240
<b>Board of Regents</b>	755,045	408,341	346,704	-	755,045	-	-	-	-	-	-
<b>GRAND TOTAL CSU</b>	1,239,145,244	603,319,021	429,855,769	275,895,585	1,309,070,376	(27,378,407)	815,560	95,482,920	10,000,000	1,824,034	10,818,976

# ATTACHMENT C

## Connecticut State Colleges & Universities CONSOLIDATED FY2021-22 Estimate

	TOTAL REVENUE (1)	PS	FRINGE	OTHER EXPENSES	TOTAL EXPENDITURES	DEBT SERVICE	TRANSFERS IN / OUT	ADDITIONAL Funds HEERF Institutional	ADDITIONAL Funds - ARPA	Miscellaneous Transfers	NET
<b>State Universities</b>											
Central Connecticut State University	243,817,736	106,097,659	77,871,177	56,494,638	240,463,474	(10,820,226)	(1,044,101)	18,298,062	1,500,000	(698,444)	10,589,553
Eastern Connecticut State University	139,488,976	59,896,816	42,883,820	37,757,716	140,538,352	(5,926,902)	(1,044,101)	10,933,459	1,013,278	(3,926,358)	0
Southern Connecticut State University	238,210,827	112,020,823	80,110,769	46,972,954	239,104,546	(7,307,321)	(1,044,101)	12,700,000	1,500,000	(4,954,859)	(0)
Western Connecticut State University	134,771,022	62,572,406	44,026,498	30,695,292	137,294,196	(4,417,079)	(1,044,101)	6,280,961	1,013,278	-	(690,114)
CSU System Office	8,255,037	5,186,689	3,342,830	4,304,227	12,833,746	-	4,176,404	-	-	-	(402,305)
State Universities Total	764,543,599	345,774,393	248,235,094	176,224,827	770,234,314	(28,471,528)	-	48,212,482	5,026,555	(9,579,661)	9,497,134
<b>Community Colleges</b>											
CT State Community College	485,199,328	213,762,603	180,081,224	68,478,978	462,322,804	n/a	(47,166,844)	32,288,757	4,866,345	n/a	12,864,781
Shared Services	1,500,000	31,901,127	-	21,233,534	53,134,661	n/a	46,672,524	-	-	n/a	(4,962,137)
CCC System Office	5,759,706	3,434,943	2,093,832	583,947	6,112,722	n/a	494,320	-	-	n/a	141,304
Community Colleges Total	492,459,034	249,098,673	182,175,056	90,296,459	521,570,188	-	-	32,288,757	4,866,345	-	8,043,948
<b>Charter Oak State College</b>											
	20,166,861	8,951,449	6,300,000	4,545,547	19,796,996	-	(397,000)	-	107,100	n/a	79,965
<b>Board of Regents</b>											
	768,979	436,324	332,655	-	768,979	-	-	-	-	-	-
<b>GRAND TOTAL CSCU</b>	1,277,938,472	604,260,839	437,042,805	271,066,833	1,312,370,477	(28,471,528)	(397,000)	80,501,239	10,000,000	(9,579,661)	17,621,047

Note:

(1) Total Revenue includes One Time Funding

**CONNECTICUT STATE COLLEGES & UNIVERSITIES**

**Expenditure Plan General & Operating Funds**

FY23 Budget, FY22 Rev Budget and Estimate

**ATTACHMENT D**

Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (FT and PT Gross)	264,724,378	259,844,666	276,638,887	16,794,221	6.50%	(4,879,712)	-1.80%
Student Fees	220,621,780	216,941,728	225,355,763	8,414,035	3.90%	(3,680,052)	-1.70%
State Appropriations	304,750,209	307,750,210	307,435,209	(315,001)	-0.10%	3,000,001	1.00%
Additional State Approp (Dev Edu, Outcomes and IMRP)	10,108,719	10,946,316	11,646,005	699,689	6.40%	837,597	8.30%
Fringe Benefits Paid By State	286,498,804	287,967,665	305,941,276	17,973,610	6.20%	1,468,861	0.50%
Additional OF Fringe Paid by State	60,990,883	60,990,883	64,503,926	3,513,043	5.80%	-	0.00%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	21,600,000	24,000,000	2,400,000	11.10%	21,600,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	10,000,000	10,000,000	NA	-	NA
* RSA Adjustment	-	11,404,093	43,498,280	32,094,187	281.40%	11,404,093	NA
* Fringe with RSA Adjustment	-	12,288,518	30,092,045	17,803,528	144.90%	12,288,518	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	118,000,001	118,000,001	NA	-	NA
Accident Insurance	665,065	628,528	631,184	2,656	0.40%	(36,537)	-5.50%
Housing	55,956,549	55,581,211	60,060,288	4,479,078	8.10%	(375,339)	-0.70%
Food	25,523,772	26,446,668	28,487,822	2,041,154	7.70%	922,896	3.60%
All Other Revenue	17,444,452	14,268,284	15,050,603	782,319	5.50%	(3,176,168)	-18.20%
Less: Contra Revenue	(8,139,367)	(8,720,297)	(9,140,467)	(420,170)	4.80%	(580,930)	7.10%
<b>Total Revenue</b>	<b>1,239,145,244</b>	<b>1,277,938,472</b>	<b>1,512,200,822</b>	<b>234,262,350</b>	<b>18.30%</b>	<b>38,793,228</b>	<b>3.10%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full-Time	446,242,656	444,538,387	517,330,450	72,792,063	16.40%	(1,704,269)	-0.40%
Part-Time							
Lecturers (PTLs)	87,351,810	89,176,151	103,267,351	14,091,200	15.80%	1,824,341	2.10%
Lecturer (NCLs)	6,815,795	7,272,593	7,499,709	227,116	3.10%	456,798	6.70%
Permanent Part-time	2,384,137	3,155,120	2,486,704	(668,416)	-21.20%	770,983	32.30%
Temporary Part-time	18,129,273	15,305,981	25,281,156	9,975,175	65.20%	(2,823,292)	-15.60%
University Assistants	4,310,217	4,110,599	4,196,698	86,099	2.10%	(199,618)	-4.60%
Graduate Assistants	2,315,088	2,259,555	2,543,673	284,118	12.60%	(55,533)	-2.40%
Student Labor	10,822,088	9,934,297	11,633,541	1,699,244	17.10%	(887,791)	-8.20%
Overtime	4,326,735	4,279,924	4,702,913	422,989	9.90%	(46,811)	-1.10%
All Other Personnel Services	20,621,223	24,228,232	17,001,686	(7,226,546)	-29.80%	3,607,009	17.50%
<b>Subtotal Personnel Services</b>	<b>603,319,022</b>	<b>604,260,839</b>	<b>695,943,881</b>	<b>91,683,042</b>	<b>15.20%</b>	<b>941,817</b>	<b>0.20%</b>
Fringe Benefits	429,855,768	437,042,805	483,926,098	46,883,293	10.70%	7,187,037	1.70%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>1,033,174,790</b>	<b>1,041,303,644</b>	<b>1,179,869,978</b>	<b>138,566,335</b>	<b>13.30%</b>	<b>8,128,854</b>	<b>0.80%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	59,906,681	61,815,001	65,177,704	3,362,703	5.40%	1,908,320	3.20%
Waivers	16,006,173	14,097,224	13,749,845	(347,380)	-2.50%	(1,908,948)	-11.90%
Utilities	28,029,366	28,933,816	31,077,129	2,143,313	7.40%	904,450	3.20%
All Other Expenses	171,953,366	166,220,792	178,315,299	12,094,507	7.30%	(5,732,574)	-3.30%
<b>Total Other Expenses</b>	<b>275,895,586</b>	<b>271,066,833</b>	<b>288,319,977</b>	<b>17,253,144</b>	<b>6.40%</b>	<b>(4,828,753)</b>	<b>-1.80%</b>
<b>Total Expenditures</b>	<b>1,309,070,376</b>	<b>1,312,370,477</b>	<b>1,468,189,955</b>	<b>155,819,478</b>	<b>11.90%</b>	<b>3,300,101</b>	<b>0.30%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(69,925,132)</b>	<b>(34,432,005)</b>	<b>44,010,867</b>	<b>78,442,872</b>	<b>-227.80%</b>	<b>35,493,127</b>	<b>-50.80%</b>
<b>CSU Transfers</b>							
Debt Service	(27,378,407)	(27,564,718)	(30,860,659)	(3,295,941)	12.00%	(186,311)	0.70%
Auxiliary Renewal and Replacement	(454,013)	(906,810)	(983,176)	(76,366)	8.40%	(452,797)	99.70%
HEERF Institutional	45,778,208	48,212,482	-	(48,212,482)	-100.00%	2,434,274	5.30%
Reserves for FY23 Salary Cost	-	(8,828,315)	7,899,256	16,727,571	-189.50%	(8,828,315)	NA
Contingency for potential Enrollment shortfall	-	-	(6,026,436)	(6,026,436)	NA	-	NA
CSCU Miscellaneous Transfers	2,278,047	(698,444)	(8,816,980)	(8,118,536)	1162.40%	(2,976,491)	-130.70%
<b>Total CSU Transfers</b>	<b>20,223,835</b>	<b>10,214,195</b>	<b>(38,787,995)</b>	<b>(49,002,190)</b>	<b>-479.70%</b>	<b>(10,009,640)</b>	<b>-49.50%</b>
<b>CCC Transfers</b>							
CCC Transfer in	27,867,534	59,964,542	20,459,797	(39,504,745)	-65.90%	32,097,008	115.20%
CCC Transfer out	(27,051,974)	(59,964,542)	(20,459,797)	39,504,745	-65.90%	(32,912,568)	121.70%
HEERF Institutional	49,704,712	32,288,757	-	(32,288,757)	-100.00%	(17,415,955)	-35.00%
<b>Total CCC Transfers</b>	<b>50,520,272</b>	<b>32,288,757</b>	<b>-</b>	<b>(32,288,757)</b>	<b>-100.00%</b>	<b>(18,231,515)</b>	<b>-36.10%</b>
<b>Charter Oak Transfers</b>	<b>-</b>	<b>(397,000)</b>	<b>(412,000)</b>	<b>(15,000)</b>	<b>3.80%</b>	<b>(397,000)</b>	<b>NA</b>
<b>Additional State Appropriations per 5/17 Committee ARP Allocations (1)</b>							
* ARPA Funding	10,000,000	10,000,000	5,000,000	(5,000,000)	-50.00%	-	0.00%
<b>Net Change</b>	<b>10,818,975</b>	<b>17,673,947</b>	<b>9,810,872</b>	<b>(7,863,075)</b>	<b>-44.50%</b>	<b>6,854,972</b>	<b>63.40%</b>

*Note:*

\* One Time Funding



Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)		Inc (Dec)	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (FT and PT Gross)	156,751,597	155,609,210	159,038,230	3,429,020	2.20%	(1,142,387)	-0.70%
Student Fees	171,946,608	166,610,616	170,806,148	4,195,532	2.50%	(5,335,992)	-3.10%
State Appropriations	152,987,093	154,487,093	154,172,092	(315,001)	-0.20%	1,500,000	1.00%
Additional State Approp (Dev Edu, Outcomes and IMRP)	1,550,052	1,655,856	2,036,144	380,288	23.00%	105,804	6.80%
Fringe Benefits Paid By State	146,867,610	148,261,647	158,745,865	10,484,218	7.10%	1,394,037	0.90%
Additional OF Fringe Paid by State	22,568,668	22,568,668	25,150,479	2,581,811	11.40%	-	0.00%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	13,358,000	14,500,000	1,142,000	8.50%	13,358,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	5,026,555	5,026,555	NA	-	NA
* RSA Adjustment	-	7,395,725	20,195,199	12,799,474	173.10%	7,395,725	NA
* Fringe with RSA Adjustment	-	8,698,193	8,996,645	298,453	3.40%	8,698,193	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	66,644,229	66,644,229	NA	-	NA
Accident Insurance	665,065	628,528	631,184	2,656	0.40%	(36,537)	-5.50%
Housing	55,956,549	55,581,211	60,060,288	4,479,078	8.10%	(375,339)	-0.70%
Food Service	25,523,772	26,446,668	28,487,822	2,041,154	7.70%	922,896	3.60%
All Other Revenue	13,622,966	10,696,399	11,025,849	329,450	3.10%	(2,926,567)	-21.50%
Less: Contra Revenue	(6,150,361)	(7,454,215)	(7,197,767)	256,448	-3.40%	(1,303,854)	21.20%
<b>Total Revenue</b>	<b>742,289,619</b>	<b>764,543,599</b>	<b>878,318,963</b>	<b>113,775,365</b>	<b>14.90%</b>	<b>22,253,980</b>	<b>3.00%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full-Time	266,629,981	267,072,978	305,732,672	38,659,694	14.50%	442,997	0.20%
Part-Time							
Lecturers (PTLs)	37,318,897	39,394,376	41,713,328	2,318,952	5.90%	2,075,479	5.60%
Lecturers (NCLs)	3,052,397	3,154,889	3,056,606	(98,283)	-3.10%	102,492	3.40%
Perm/Intermit PT	1,183,215	1,154,213	1,169,643	15,430	1.30%	(29,002)	-2.50%
University Assistants	4,284,721	4,066,129	4,150,581	84,452	2.10%	(218,592)	-5.10%
Graduate Assistants	2,315,088	2,259,555	2,543,673	284,118	12.60%	(55,533)	-2.40%
Student Labor	9,095,130	8,821,889	9,651,057	829,168	9.40%	(273,241)	-3.00%
Other Part Time	1,704,038	1,802,833	2,152,016	349,183	19.40%	98,795	5.80%
Overtime	3,355,785	3,294,026	3,605,900	311,874	9.50%	(61,759)	-1.80%
All Other Personnel Services (Vac, Sick, Accr Abs)	13,642,758	14,753,505	9,953,091	(4,800,414)	-32.50%	1,110,747	8.10%
<b>Subtotal Personnel Services</b>	<b>342,582,010</b>	<b>345,774,393</b>	<b>383,728,567</b>	<b>37,954,174</b>	<b>11.00%</b>	<b>3,192,383</b>	<b>0.90%</b>
Fringe Benefits	237,466,264	248,235,094	266,303,169	18,068,075	7.30%	10,768,830	4.50%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>580,048,274</b>	<b>594,009,487</b>	<b>650,031,736</b>	<b>56,022,249</b>	<b>9.40%</b>	<b>13,961,213</b>	<b>2.40%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	45,169,577	46,168,457	47,039,562	871,105	1.90%	998,880	2.20%
Waivers	12,514,099	11,497,070	10,483,702	(1,013,368)	-8.80%	(1,017,029)	-8.10%
Utilities	18,477,317	19,371,709	20,589,270	1,217,561	6.30%	894,392	4.80%
All Other Expenses	104,294,969	99,187,591	107,423,978	8,236,387	8.30%	(5,107,378)	-4.90%
<b>Total Other Expenses</b>	<b>180,455,962</b>	<b>176,224,827</b>	<b>185,536,512</b>	<b>9,311,685</b>	<b>5.30%</b>	<b>(4,231,135)</b>	<b>-2.30%</b>
<b>Total Expenditures</b>	<b>760,504,236</b>	<b>770,234,314</b>	<b>835,568,247</b>	<b>65,333,934</b>	<b>8.50%</b>	<b>9,730,078</b>	<b>1.30%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(18,214,617)</b>	<b>(5,690,715)</b>	<b>42,750,716</b>	<b>48,441,431</b>	<b>-851.20%</b>	<b>12,523,902</b>	<b>-68.80%</b>
<b>Transfers, Additional Funds and Commitments</b>							
Debt Service	(27,378,407)	(27,564,718)	(30,860,659)	(3,295,941)	12.00%	(186,311)	0.70%
Auxiliary Renewal and Replacement	(454,013)	(906,810)	(983,176)	(76,366)	8.40%	(452,797)	99.70%
CSCU Miscellaneous Transfers	2,278,047	(698,444)	(8,816,980)	(8,118,536)	1162.40%	(2,976,491)	-130.70%
Reserves for FY23 Salary Cost	-	(8,881,216)	7,899,256	16,780,472	-188.90%	(8,881,216)	NA
Contingency for potential Enrollment shortfall	-	-	(6,026,436)	(6,026,436)	NA	NA	NA
HEERF Institutional	45,778,208	48,212,482	-	(48,212,482)	-100.00%	2,434,274	5.30%
* ARPA Funding	5,026,555	5,026,555	2,513,277	(2,513,278)	-50.00%	-	0.00%
<b>Total Transfers, Additional Funds and Commitments</b>	<b>25,250,390</b>	<b>15,187,849</b>	<b>(36,274,718)</b>	<b>(51,462,567)</b>	<b>-338.80%</b>	<b>(10,062,541)</b>	<b>-39.90%</b>
<b>Net Change</b>	<b>7,035,773</b>	<b>9,497,134</b>	<b>6,475,998</b>	<b>(3,021,136)</b>	<b>-31.80%</b>	<b>2,461,361</b>	<b>35.00%</b>

Note:

\* One Time Funding

## Community Colleges

## Expenditure Plan General &amp; Operating Funds

FY23 Budget, FY22 Rev Budget and Estimate

## ATTACHMENT D

Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (FT and PT Gross)	96,297,182	93,335,456	106,771,657	13,436,201	14.40%	(2,961,726)	-3.10%
Student Fees	48,173,077	49,791,112	54,109,615	4,318,503	8.70%	1,618,035	3.40%
State Appropriations	148,063,168	149,563,169	149,563,169	-	0.00%	1,500,001	1.00%
Additional State Approp (Dev Edu, Outcomes Based Funding)	8,558,667	9,150,460	9,469,861	319,401	3.50%	591,793	6.90%
Fringe Benefits Paid By State	136,157,463	136,157,463	143,469,428	7,311,965	5.40%	-	0.00%
Additional OF Fringe Paid by State	37,532,961	37,532,961	38,365,000	832,039	2.20%	-	0.00%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)		7,725,000	9,000,000	1,275,000	16.50%	7,725,000	NA
* Provide Support for Salary Cost of the 27th Payroll		-	4,866,346	4,866,346	NA	-	NA
* RSA Adjustment		3,812,885	22,893,139	19,080,254	500.40%	3,812,885	NA
* Fringe with RSA Adjustment		3,469,725	20,832,756	17,363,031	500.40%	3,469,725	NA
* Provide Operations Support Through Short-Term Recovery Funds		-	50,736,268	50,736,268	NA	-	NA
All Other Revenue	3,416,486	3,186,885	3,616,754	429,869	13.50%	(229,601)	-6.70%
Less: Contra Revenue	(1,989,006)	(1,266,082)	(1,942,700)	(676,618)	53.40%	722,924	-36.30%
<b>Total Revenue</b>	<b>476,209,998</b>	<b>492,459,034</b>	<b>611,751,293</b>	<b>119,292,259</b>	<b>24.20%</b>	<b>16,249,036</b>	<b>3.40%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full-Time	173,356,984	170,910,234	203,816,345	32,906,111	19.30%	(2,446,750)	-1.40%
Part-Time							
Lecturers (PTL and ECL, 601302 and 601301)	47,550,961	47,331,775	59,104,023	11,772,248	24.90%	(219,186)	-0.50%
Contractual (NCL, 601300)	3,763,398	4,117,704	4,443,103	325,399	7.90%	354,306	9.40%
Permanent Part-time (601100)	876,888	1,680,907	958,742	(722,165)	-43.00%	804,019	91.70%
Temporary Part-time (601200, 02, 03, 04, 601303)	16,425,235	13,503,148	23,129,140	9,625,992	71.30%	(2,922,087)	-17.80%
Student Labor (601400, 01, 02, 601406)	1,636,958	1,095,908	1,895,135	799,227	72.90%	(541,050)	-33.10%
Overtime (601501, 601502)	970,950	985,898	1,097,013	111,115	11.30%	14,948	1.50%
All Other Personnel Services	6,599,699	9,473,099	7,046,967	(2,426,132)	-25.60%	2,873,400	43.50%
<b>Subtotal Personnel Services</b>	<b>251,181,073</b>	<b>249,098,673</b>	<b>301,490,468</b>	<b>52,391,795</b>	<b>21.00%</b>	<b>(2,082,400)</b>	<b>-0.80%</b>
Fringe Benefits	185,278,446	182,175,056	210,273,093	28,098,037	15.40%	(3,103,390)	-1.70%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>436,459,519</b>	<b>431,273,729</b>	<b>511,763,561</b>	<b>80,489,832</b>	<b>18.70%</b>	<b>(5,185,790)</b>	<b>-1.20%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match (1)	13,917,104	14,344,143	16,825,578	2,481,435	17.30%	427,039	3.10%
Waivers	3,162,074	2,438,507	3,066,002	627,495	25.70%	(723,566)	-22.90%
Utilities	9,467,049	9,495,607	10,411,659	916,052	9.60%	28,558	0.30%
All Other Expenses	64,874,907	64,018,201	67,580,021	3,561,820	5.60%	(856,706)	-1.30%
<b>Total Other Expenses</b>	<b>91,421,134</b>	<b>90,296,459</b>	<b>97,883,260</b>	<b>7,586,801</b>	<b>8.40%</b>	<b>(1,124,675)</b>	<b>-1.20%</b>
<b>Total Expenditures</b>	<b>527,880,653</b>	<b>521,570,188</b>	<b>609,646,821</b>	<b>88,076,633</b>	<b>16.90%</b>	<b>(6,310,465)</b>	<b>-1.20%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(51,670,655)</b>	<b>(29,111,154)</b>	<b>2,104,472</b>	<b>31,215,626</b>	<b>-107.20%</b>	<b>22,559,501</b>	<b>-43.70%</b>
<b>Transfers, Additional Funds and Commitments</b>							
CCC Transfer in	27,867,534	59,964,542	20,459,797	(39,504,745)	-65.90%	32,097,008	115.20%
CCC Transfer out	(27,051,974)	(59,964,542)	(20,459,797)	39,504,745	-65.90%	(32,912,568)	121.70%
HEERF Institutional	49,704,712	32,288,757	-	(32,288,757)	-100.00%	(17,415,955)	-35.00%
* ARPA Funding	4,866,345	4,866,345	2,433,172	(2,433,173)	-50.00%	-	0.00%
CRF Funding	-	-	-	-	NA	-	NA
<b>Total Transfers, Additional Funds and Commitments</b>	<b>55,386,617</b>	<b>37,155,102</b>	<b>2,433,172</b>	<b>(34,721,930)</b>	<b>-93.50%</b>	<b>(18,231,515)</b>	<b>-32.90%</b>
<b>Net Change</b>	<b>3,715,962</b>	<b>8,043,948</b>	<b>4,537,644</b>	<b>(3,506,304)</b>	<b>-43.60%</b>	<b>4,327,986</b>	<b>116.50%</b>

Note:

\* One Time Funding

Charter Oak State College  
Expenditure Plan General & Operating Funds  
FY23 Budget, FY22 Rev Budget and Estimate

ATTACHMENT D

Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	11,675,599	10,900,000	10,829,000	(71,000)	-0.70%	(775,599)	-6.60%
Student Fees	502,095	540,000	440,000	(100,000)	-18.50%	37,905	7.50%
State Appropriations	3,291,607	3,291,607	3,291,607	-	0.00%	-	0.00%
Additional State Approp (Graduation Fee Waiver)	-	140,000	140,000	-	0.00%	140,000	NA
Fringe Benefits Paid By State	3,127,027	3,215,900	3,376,695	160,795	5.00%	88,873	2.80%
Additional OF Fringe Paid by State	889,254	889,254	988,447	99,193	11.20%	-	0.00%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	517,000	500,000	(17,000)	-3.30%	517,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	107,099	107,099	NA	-	NA
* RSA Adjustment	-	167,500	364,783	197,283	117.80%	167,500	NA
* Fringe with RSA Adjustment	-	120,600	262,644	142,044	117.80%	120,600	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	619,503	619,503	NA	-	NA
All Other Revenue	405,000	385,000	408,000	23,000	6.00%	(20,000)	-4.90%
Less: Contra Revenue	-	-	-	-	NA	-	NA
<b>Total Revenue</b>	<b>19,890,582</b>	<b>20,166,861</b>	<b>21,327,778</b>	<b>1,160,917</b>	<b>5.80%</b>	<b>276,279</b>	<b>1.40%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full-Time	5,847,350	6,120,479	7,329,561	1,209,082	19.80%	273,129	4.70%
Part-Time	-	-	-	-	NA	-	NA
Lecturers	2,481,952	2,450,000	2,450,000	-	0.00%	(31,952)	-1.30%
Permanent Part-time	324,034	320,000	358,319	38,319	12.00%	(4,034)	-1.20%
University Assistants	25,496	44,470	46,117	1,647	3.70%	18,974	74.40%
Student Labor	90,000	16,500	87,349	70,849	429.40%	(73,500)	-81.70%
Temporary Part Time	-	-	-	-	NA	-	NA
Overtime	-	-	-	-	NA	-	NA
All Other Personnel Services	378,766	-	-	-	NA	(378,766)	-100.00%
<b>Subtotal Personnel Services</b>	<b>9,147,598</b>	<b>8,951,449</b>	<b>10,271,346</b>	<b>1,319,897</b>	<b>14.70%</b>	<b>(196,149)</b>	<b>-2.10%</b>
Fringe Benefits	6,764,354	6,300,000	7,000,548	700,548	11.10%	(464,354)	-6.90%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>15,911,952</b>	<b>15,251,449</b>	<b>17,271,894</b>	<b>2,020,445</b>	<b>13.20%</b>	<b>(660,503)</b>	<b>-4.20%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	820,000	1,302,400	1,312,564	10,164	0.80%	482,400	58.80%
Waivers	330,000	161,647	200,141	38,494	23.80%	(168,353)	-51.00%
Utilities	85,000	66,500	76,200	9,700	14.60%	(18,500)	-21.80%
All Other Expenses	2,783,490	3,015,000	3,311,300	296,300	9.80%	231,510	8.30%
<b>Total Other Expenses</b>	<b>4,018,490</b>	<b>4,545,547</b>	<b>4,900,205</b>	<b>354,658</b>	<b>7.80%</b>	<b>527,057</b>	<b>13.10%</b>
<b>Total Expenditures</b>	<b>19,930,442</b>	<b>19,796,996</b>	<b>22,172,099</b>	<b>2,375,103</b>	<b>12.00%</b>	<b>(133,446)</b>	<b>-0.70%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(39,860)</b>	<b>369,865</b>	<b>(844,321)</b>	<b>(1,214,186)</b>	<b>-328.30%</b>	<b>409,725</b>	<b>-1027.90%</b>
<b>Transfers In/Out</b>							
SO and Shared Services Cost	-	(397,000)	(412,000)	(15,000)	3.80%	(397,000)	NA
* ARPA Funding	107,100	107,100	53,551	(53,549)	-50.00%	-	0.00%
<b>Total Transfers</b>	<b>107,100</b>	<b>(289,900)</b>	<b>(358,449)</b>	<b>(68,549)</b>	<b>23.60%</b>	<b>(397,000)</b>	<b>-370.70%</b>
<b>Net Change</b>	<b>67,240</b>	<b>79,965</b>	<b>(1,202,770)</b>	<b>(1,282,735)</b>	<b>-1604.10%</b>	<b>12,725</b>	<b>18.90%</b>

Note:

\* One Time Funding

Connecticut State Colleges & Universities - System Office  
Expenditure Plan General & Operating Funds  
FY23 Budget, FY22 Rev Budget and Estimate

ATTACHMENT D

Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)		Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	-	-	-	-	NA	-	NA
Fees	-	-	-	-	NA	-	NA
State Appropriations	408,341	408,341	408,341	-	0.00%	-	0.00%
Additional State Approp (Dev Edu, Outcomes and IMRP)	-	-	-	-	NA	-	NA
Fringe Benefits Paid By State	346,704	332,655	349,288	16,633	5.00%	(14,049)	-4.10%
Additional OF Fringe Paid by State	-	-	-	-	NA	-	NA
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	-	-	-	NA	-	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	-	-	NA	-	NA
* RSA Adjustment	-	27,983	45,159	17,176	61.40%	27,983	NA
* Fringe with RSA Adjustment	-	-	-	-	NA	-	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	-	-	NA	-	NA
Sales of Educational Activities	-	-	-	-	NA	-	NA
All Other Revenue	-	-	-	-	NA	-	NA
Less: Contra Revenue	-	-	-	-	NA	-	NA
<b>Total Revenue</b>	<b>755,045</b>	<b>768,979</b>	<b>802,788</b>	<b>33,809</b>	<b>4.40%</b>	<b>13,934</b>	<b>1.80%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full-Time	408,341	434,696	451,872	17,176	4.00%	26,355	6.50%
Permanent Part-time	-	-	-	-	NA	-	NA
Student Labor	-	-	-	-	NA	-	NA
Other Part Time	-	-	-	-	NA	-	NA
Overtime	-	-	-	-	NA	-	NA
All Other Personnel Services	-	1,628	1,628	-	0.00%	1,628	NA
Subtotal Personnel Services	408,341	436,324	453,500	17,176	3.90%	27,983	6.90%
Fringe Benefits	346,704	332,655	349,288	16,633	5.00%	(14,049)	-4.10%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>755,045</b>	<b>768,979</b>	<b>802,788</b>	<b>33,809</b>	<b>4.40%</b>	<b>13,934</b>	<b>1.80%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	-	-	-	-	NA	-	NA
Waivers	-	-	-	-	NA	-	NA
Utilities	-	-	-	-	NA	-	NA
All Other Expenses	-	-	-	-	NA	-	NA
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>-</b>	<b>NA</b>
<b>Total Expenditures</b>	<b>755,045</b>	<b>768,979</b>	<b>802,788</b>	<b>33,809</b>	<b>4.40%</b>	<b>13,934</b>	<b>1.80%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>-</b>	<b>NA</b>
<b>Net Change</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>-</b>	<b>NA</b>

Note:

\* One Time Funding

# CONNECTICUT STATE UNIVERSITIES

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY23 Budget, FY22 Revised Budget and Estimate

ATTACHMENT E

	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
		Dollars (\$)		Inc (Dec)		Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition FT and PT (Gross)	156,751,597	155,609,210	159,038,230	3,429,020	2.20%	(1,142,387)	-0.70%
Student Fees	171,946,608	166,610,616	170,806,148	4,195,532	2.50%	(5,335,992)	-3.10%
State Appropriations	152,987,093	154,487,093	154,172,093	(315,000)	-0.20%	1,500,000	1.00%
Additl State Appropriation (Dev Education and IMRP)	1,550,052	1,655,856	2,036,144	380,288	23.00%	105,804	6.80%
Fringe Benefits Paid By State	146,867,610	148,261,647	158,745,865	10,484,218	7.10%	1,394,037	0.90%
Additional OF Fringe Paid by State	22,568,668	22,568,668	25,150,479	2,581,811	11.40%	0	0.00%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	13,358,000	14,500,000	1,142,000	8.50%	13,358,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	5,026,555	5,026,555	NA	-	NA
* RSA Adjustment	-	7,395,725	20,195,199	12,799,474	173.10%	7,395,725	NA
* Fringe with RSA Adjustment	-	8,698,193	8,996,644	298,452	3.40%	8,698,193	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	66,644,229	66,644,229	NA	-	NA
Accident Insurance	665,065	628,528	631,184	2,656	0.40%	(36,537)	-5.50%
Housing	55,956,549	55,581,211	60,060,288	4,479,078	8.10%	(375,339)	-0.70%
Food Service	25,523,772	26,446,668	28,487,822	2,041,154	7.70%	922,896	3.60%
All Other Revenue	13,622,966	10,696,399	11,025,849	329,450	3.10%	(2,926,567)	-21.50%
Less: Contra Revenue	(6,150,361)	(7,454,215)	(7,197,767)	256,448	-3.40%	(1,303,854)	21.20%
<b>Total Revenue</b>	<b>742,289,619</b>	<b>764,543,599</b>	<b>878,318,964</b>	<b>113,775,365</b>	<b>14.90%</b>	<b>22,253,979</b>	<b>3.00%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>266,629,981</b>	<b>267,072,978</b>	<b>305,732,672</b>	<b>38,659,694</b>	<b>14.50%</b>	<b>442,997</b>	<b>0.20%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	37,318,897	39,394,376	41,713,328	2,318,952	5.90%	2,075,479	5.60%
Lecturers (NCLs)	3,052,397	3,154,889	3,056,606	(98,283)	-3.10%	102,492	3.40%
Perm/Intermit PT	1,183,215	1,154,213	1,169,643	15,430	1.30%	(29,002)	-2.50%
University Assistants	4,284,721	4,066,129	4,150,581	84,452	2.10%	(218,592)	-5.10%
Graduate Assistants	2,315,088	2,259,555	2,543,673	284,118	12.60%	(55,533)	-2.40%
Student Labor	9,095,130	8,821,889	9,651,057	829,168	9.40%	(273,241)	-3.00%
Other Part Time	1,704,038	1,802,833	2,152,016	349,183	19.40%	98,795	5.80%
<b>Total Part Time</b>	<b>58,953,486</b>	<b>60,653,884</b>	<b>64,436,904</b>	<b>3,783,020</b>	<b>6.20%</b>	<b>1,700,398</b>	<b>2.90%</b>
Overtime	3,355,785	3,294,026	3,605,900	311,874	9.50%	(61,759)	-1.80%
All Other Personnel Services	13,642,758	14,753,505	9,953,091	(4,800,414)	-32.50%	1,110,747	8.10%
Subtotal Personnel Services	342,582,010	345,774,393	383,728,567	37,954,174	11.00%	3,192,383	0.90%
Fringe Benefits	236,607,330	247,376,338	265,508,260	18,131,922	7.30%	10,769,008	4.60%
Worker's Comp. Recovery	858,934	858,756	794,909	(63,847)	-7.40%	(178)	0.00%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>580,048,274</b>	<b>594,009,487</b>	<b>650,031,736</b>	<b>56,022,249</b>	<b>9.40%</b>	<b>13,961,213</b>	<b>2.40%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	45,169,577	46,168,457	47,039,562	871,105	1.90%	998,880	2.20%
Waivers	12,514,099	11,497,070	10,483,702	(1,013,368)	-8.80%	(1,017,029)	-8.10%
Utilities	18,477,317	19,371,709	20,589,270	1,217,561	6.30%	894,392	4.80%
All Other Expenses	104,294,969	99,187,591	107,423,980	8,236,389	8.30%	(5,107,378)	-4.90%
<b>Total Other Expenses</b>	<b>180,455,962</b>	<b>176,224,827</b>	<b>185,536,513</b>	<b>9,311,686</b>	<b>5.30%</b>	<b>(4,231,135)</b>	<b>-2.30%</b>
<b>Total Expenditures</b>	<b>760,504,236</b>	<b>770,234,314</b>	<b>835,568,249</b>	<b>65,333,935</b>	<b>8.50%</b>	<b>9,730,078</b>	<b>1.30%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(18,214,617)</b>	<b>(5,690,715)</b>	<b>42,750,715</b>	<b>48,441,430</b>	<b>-851.20%</b>	<b>12,523,902</b>	<b>-68.80%</b>
<b>Designated Transfers</b>							
Debt Service (University Fee)	(18,806,463)	(18,676,061)	(18,665,772)	10,289	-0.10%	130,402	-0.70%
Debt Service (Residence Halls)	(5,292,775)	(5,567,789)	(8,345,166)	(2,777,377)	49.90%	(275,014)	5.20%
Debt Service (Parking Garages)	(3,279,169)	(3,320,868)	(3,849,721)	(528,853)	15.90%	(41,699)	1.30%
Auxiliary Renewal and Replacement	(454,013)	(906,810)	(983,176)	(76,366)	8.40%	(452,797)	99.70%
<b>Total Designated Transfers</b>	<b>(27,832,420)</b>	<b>(28,471,528)</b>	<b>(31,843,835)</b>	<b>(3,372,307)</b>	<b>11.80%</b>	<b>(639,108)</b>	<b>2.30%</b>
<b>Other Requests, Transfers and Additional Commitments</b>							
Transfer to SO - GF OF swap	-	-	-	-	NA	-	NA
Reserves for FY23 Salary Cost	-	(8,881,217)	7,899,256	16,780,473	-188.90%	(8,881,217)	NA
Contingency for potential Enrollment shortfall	-	-	(6,026,436)	(6,026,436)	NA	-	NA
HEERF Institutional	45,778,208	48,212,482	-	(48,212,482)	-100.00%	2,434,274	5.30%
* ARPA Funding	5,026,555	5,026,555	2,513,278	(2,513,277)	-50.00%	-	0.00%
CSU Miscellaneous Transfers	2,278,047	(698,444)	(8,816,980)	(8,118,536)	1162.40%	(2,976,491)	-130.70%
<b>Total Transfers and Commitments</b>	<b>53,082,810</b>	<b>43,659,376</b>	<b>(4,430,882)</b>	<b>(48,090,258)</b>	<b>-110.10%</b>	<b>(9,423,434)</b>	<b>-17.80%</b>
<b>Net Change</b>	<b>7,035,773</b>	<b>9,497,133</b>	<b>6,475,998</b>	<b>(3,021,135)</b>	<b>-31.80%</b>	<b>2,461,360</b>	<b>35.00%</b>

Note:

\* One Time Funding

**CONNECTICUT STATE UNIVERSITIES**
**Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)**

FY23 Budget

**ATTACHMENT E**

	CSU Total	Central	Eastern	Southern	Western	System Office
	Dollars (\$)					
<b>Revenue:</b>						
Tuition FT and PT (Gross)	159,038,230	55,903,393	22,711,293	52,960,482	27,463,062	-
Student Fees	170,806,148	57,878,870	25,310,823	59,353,799	28,262,656	-
State Appropriations	154,172,093	46,853,497	28,669,731	44,256,495	28,637,339	5,755,031
Additl State Appropriation (Dev Education, Outcomes and	2,036,144	745,286	430,286	430,286	430,286	-
Fringe Benefits Paid By State	158,745,865	48,736,109	30,006,830	46,061,197	29,973,467	3,968,262
Additional OF Fringe Paid by State	25,150,479	7,315,935	4,135,501	9,503,317	4,195,727	-
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	14,500,000	5,043,801	2,397,526	4,665,861	2,392,812	-
* Provide Support for Salary Cost of the 27th Payroll	5,026,555	1,748,479	831,124	1,617,462	829,490	-
* RSA Adjustment	20,195,199	6,921,504	3,290,075	6,402,864	3,283,606	297,150
* Fringe with RSA Adjustment	8,996,645	3,129,468	1,487,565	2,894,972	1,484,640	-
* Provide Operations Support Through Short-Term Recover	66,644,229	23,182,086	11,019,398	21,445,013	10,997,732	-
Accident Insurance	631,184	-	172,713	290,000	168,471	-
Housing	60,060,288	16,339,590	19,012,186	14,701,614	10,006,898	-
Food Service	28,487,822	9,663,520	6,446,605	7,332,255	5,045,442	-
All Other Revenue	11,025,849	4,485,272	1,038,046	2,713,271	2,789,260	-
Less: Contra Revenue	(7,197,767)	(2,908,126)	(719,540)	(2,600,000)	(970,101)	-
<b>Total Revenue</b>	<b>878,318,965</b>	<b>285,038,684</b>	<b>156,240,162</b>	<b>272,028,887</b>	<b>154,990,788</b>	<b>10,020,443</b>
<b>Expenditures:</b>						
<b>Personnel Services:</b>						
<b>Total Full Time</b>	<b>305,732,672</b>	<b>92,266,201</b>	<b>50,967,122</b>	<b>104,199,662</b>	<b>52,483,164</b>	<b>5,816,523</b>
<b>Part Time:</b>						
Lecturers (PTLs)	41,713,328	11,483,826	5,462,649	16,203,920	8,562,933	-
Lecturers (NCLs)	3,056,606	1,135,000	305,098	1,375,793	240,715	-
Perm/Intermit PT	1,169,643	175,000	318,136	587,721	88,786	-
University Assistants	4,150,581	1,040,000	1,087,273	1,172,434	850,874	-
Graduate Assistants	2,543,673	615,000	292,800	1,333,441	302,432	-
Student Labor	9,651,057	3,032,000	2,472,045	2,090,721	2,056,291	-
Other Part Time	2,152,016	640,000	465,737	416,576	535,489	94,214
<b>Total Part Time</b>	<b>64,436,904</b>	<b>18,120,826</b>	<b>10,403,738</b>	<b>23,180,606</b>	<b>12,637,520</b>	<b>94,214</b>
Overtime	3,605,900	800,600	836,000	1,135,576	833,724	-
All Other Personnel Services	9,953,091	3,283,000	1,667,647	3,081,000	1,780,000	141,444
Subtotal Personnel Services	383,728,567	114,470,627	63,874,507	131,596,844	67,734,408	6,052,181
Fringe Benefits	265,508,260	79,263,046	48,840,393	85,859,806	47,577,203	3,967,812
Worker's Comp. Recovery	794,909	312,907	177,552	262,000	42,000	450
<b>Total P.S. &amp; Fringe Benefits</b>	<b>650,031,736</b>	<b>194,046,580</b>	<b>112,892,452</b>	<b>217,718,650</b>	<b>115,353,611</b>	<b>10,020,443</b>
<b>Other Expenses:</b>						
Inst. Financial Aid/Match	47,039,562	15,729,057	13,610,109	12,190,396	5,510,000	-
Waivers	10,483,702	2,488,527	1,514,615	5,250,000	1,230,560	-
Utilities	20,589,270	6,608,111	4,424,823	4,988,526	4,567,810	-
All Other Expenses	107,423,980	34,432,517	19,233,606	26,752,285	22,224,635	4,780,937
<b>Total Other Expenses</b>	<b>185,536,513</b>	<b>59,258,212</b>	<b>38,783,153</b>	<b>49,181,207</b>	<b>33,533,005</b>	<b>4,780,937</b>
<b>Total Expenditures</b>	<b>835,568,249</b>	<b>253,304,792</b>	<b>151,675,605</b>	<b>266,899,857</b>	<b>148,886,616</b>	<b>14,801,380</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>42,750,716</b>	<b>31,733,893</b>	<b>4,564,557</b>	<b>5,129,030</b>	<b>6,104,173</b>	<b>(4,780,936)</b>
<b>Designated Transfers</b>						
Debt Service	(30,860,659)	(13,012,503)	(6,241,193)	(7,150,000)	(4,456,963)	-
Auxiliary Renewal and Replacement	(983,176)	(483,176)	(500,000)	-	-	-
<b>Total Designated Transfers</b>	<b>(31,843,835)</b>	<b>(13,495,679)</b>	<b>(6,741,193)</b>	<b>(7,150,000)</b>	<b>(4,456,963)</b>	<b>-</b>
<b>Other Requests, Transfers and Additional Commitments</b>						
Transfer to SO - GF/OF swap	-	(1,195,234)	(1,195,234)	(1,195,234)	(1,195,234)	4,780,936
Reserves for FY23 Salary Cost	7,899,256	-	3,899,907	3,999,349	-	-
* ARPA Funding	2,513,278	750,000	506,639	750,000	506,639	-
Contingency for potential Enrollment shortfall	(6,026,436)	(2,500,000)	(1,034,676)	(1,533,145)	(958,615)	-
Miscellaneous Transfers	(8,816,980)	(8,816,980)	-	-	-	-
<b>Total Transfers and Commitments</b>	<b>(4,430,882)</b>	<b>(11,762,214)</b>	<b>2,176,636</b>	<b>2,020,970</b>	<b>(1,647,210)</b>	<b>4,780,936</b>
<b>Net Change</b>	<b>6,475,999</b>	<b>6,476,000</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>

Note:

\* One Time Funding

# CONNECTICUT STATE UNIVERSITIES

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY22 Estimate

ATTACHMENT E

	CSU Total	Central	Eastern	Southern	Western	System Office
	Dollars (\$)					
<b>Revenue:</b>						
Tuition FT and PT (Gross)	155,609,210	54,063,308	22,709,148	52,889,810	25,946,944	-
Student Fees	166,610,616	55,690,516	25,025,485	58,838,550	27,056,065	-
State Appropriations	154,487,093	47,370,491	28,886,410	44,141,937	29,157,244	4,931,011
Additl State Appropriation (Dev Education, Outcomes and	1,655,856	413,964	413,964	413,964	413,964	-
Fringe Benefits Paid By State	148,261,647	45,816,617	28,071,900	42,717,206	28,331,900	3,324,026
Additional OF Fringe Paid by State	22,568,668	6,593,156	3,709,214	8,652,488	3,613,809	-
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	13,358,000	4,654,680	2,219,178	4,229,279	2,254,864	-
* RSA Adjustment	7,395,725	2,577,087	1,228,659	2,341,562	1,248,417	-
* Fringe with RSA Adjustment	8,698,193	3,030,940	1,445,040	2,753,936	1,468,277	-
* Provide Operations Support Through Short-Term Recover	-	-	-	-	-	-
Accident Insurance	628,528	-	170,000	289,127	169,401	-
Housing	55,581,211	13,968,879	18,993,876	14,016,678	8,601,778	-
Food Service	26,446,668	8,136,200	6,285,587	7,113,019	4,911,862	-
All Other Revenue	10,696,399	4,316,948	1,044,846	2,713,271	2,621,334	-
Less: Contra Revenue	(7,454,215)	(2,815,049)	(714,331)	(2,900,000)	(1,024,835)	-
<b>Total Revenue</b>	<b>764,543,599</b>	<b>243,817,736</b>	<b>139,488,976</b>	<b>238,210,827</b>	<b>134,771,022</b>	<b>8,255,037</b>
<b>Expenditures:</b>						
<b>Personnel Services:</b>						
<b>Total Full Time</b>	267,072,978	81,585,113	46,244,476	85,808,499	48,346,529	5,088,361
<b>Part Time:</b>						
Lecturers (PTLs)	39,394,376	11,497,146	5,901,854	14,009,397	7,985,979	-
Lecturers (NCLs)	3,154,889	1,135,000	354,135	1,304,986	360,768	-
Perm/Intermit PT	1,154,213	301,000	202,241	565,462	85,510	-
University Assistants	4,066,129	1,040,000	915,374	1,296,276	814,479	-
Graduate Assistants	2,259,555	615,000	220,862	1,167,446	256,247	-
Student Labor	8,821,889	3,030,000	1,640,068	2,351,722	1,800,099	-
Other Part Time	1,802,833	637,800	378,039	351,716	433,047	2,231
<b>Total Part Time</b>	60,653,884	18,255,946	9,612,573	21,047,005	11,736,129	2,231
Overtime	3,294,026	800,600	800,000	953,151	740,275	-
All Other Personnel Services	14,753,505	5,456,000	3,239,767	4,212,168	1,749,473	96,097
Subtotal Personnel Services	345,774,393	106,097,659	59,896,816	112,020,823	62,572,406	5,186,689
Fringe Benefits	247,376,338	77,536,951	42,701,740	79,810,769	43,984,498	3,342,380
Worker's Comp. Recovery	858,756	334,226	182,080	300,000	42,000	450
<b>Total P.S. &amp; Fringe Benefits</b>	<b>594,009,487</b>	<b>183,968,836</b>	<b>102,780,636</b>	<b>192,131,592</b>	<b>106,598,904</b>	<b>8,529,519</b>
<b>Other Expenses:</b>						
Inst. Financial Aid/Match	46,168,457	14,557,504	13,641,730	12,006,474	5,962,749	-
Waivers	11,497,070	2,261,573	1,283,054	6,831,973	1,120,470	-
Utilities	19,371,709	6,208,111	4,090,129	4,853,733	4,219,736	-
All Other Expenses	99,187,591	33,467,450	18,742,803	23,280,774	19,392,337	4,304,227
<b>Total Other Expenses</b>	<b>176,224,827</b>	<b>56,494,638</b>	<b>37,757,716</b>	<b>46,972,954</b>	<b>30,695,292</b>	<b>4,304,227</b>
<b>Total Expenditures</b>	<b>770,234,314</b>	<b>240,463,474</b>	<b>140,538,352</b>	<b>239,104,546</b>	<b>137,294,196</b>	<b>12,833,746</b>
<b>Addition to (Use of) Funds Before Transfers</b>	(5,690,715)	3,354,262	(1,049,376)	(893,719)	(2,523,173)	(4,578,709)
<b>Designated Transfers</b>						
Debt Service	(27,564,718)	(10,413,416)	(5,426,902)	(7,307,321)	(4,417,079)	-
Auxiliary Renewal and Replacement	(906,810)	(406,810)	(500,000)	-	-	-
<b>Total Designated Transfers</b>	<b>(28,471,528)</b>	<b>(10,820,226)</b>	<b>(5,926,902)</b>	<b>(7,307,321)</b>	<b>(4,417,079)</b>	<b>-</b>
<b>Other Requests, Transfers and Additional Commitments</b>						
Transfer to SO - GF/OF swap	-	(1,044,101)	(1,044,101)	(1,044,101)	(1,044,101)	4,176,404
Reserves for FY23 Salary Cost	(8,881,217)	-	(3,926,358)	(4,954,859)	-	-
HEERF Institutional	48,212,482	18,298,062	10,933,459	12,700,000	6,280,961	-
* ARPA Funding	5,026,556	1,500,000	1,013,278	1,500,000	1,013,278	-
Miscellaneous Transfers	(698,444)	(698,444)	-	-	-	-
<b>Total Transfers and Commitments</b>	<b>43,659,377</b>	<b>18,055,517</b>	<b>6,976,278</b>	<b>8,201,040</b>	<b>6,250,138</b>	<b>4,176,404</b>
<b>Net Change</b>	<b>9,497,134</b>	<b>10,589,553</b>	<b>0</b>	<b>(0)</b>	<b>(690,114)</b>	<b>(402,305)</b>

Note:

\* One Time Funding

# CENTRAL CONNECTICUT STATE UNIVERSITY

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)

FY23 Budget, FY22 Revised Budget and Estimate

ATTACHMENT E

	FY22 Rev Budget Dollars (\$)	FY22 Estimate Dollars (\$)	FY23 Budget Dollars (\$)	FY23 Budget vs. FY22 Estimate Inc (Dec)		FY22 Estimate vs. Rev Budget Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	41,140,143	41,572,324	42,785,001	1,212,677	2.90%	432,181	1.10%
Part Time Tuition (Gross)	12,852,698	12,490,984	13,118,392	627,408	5.00%	(361,714)	-2.80%
General University Fee (PT students)	11,879,577	11,438,954	11,994,118	555,164	4.90%	(440,623)	-3.70%
University General Fee (excluding Accident Ins.)	25,465,000	25,625,000	26,885,000	1,260,000	4.90%	160,000	0.60%
University Fee (DS)	6,031,000	6,077,000	6,126,000	49,000	0.80%	46,000	0.80%
Extension Fee (Gross)	10,441,242	10,477,332	10,741,276	263,944	2.50%	36,090	0.30%
All Other Student Fees	2,119,420	2,072,230	2,132,476	60,246	2.90%	(47,190)	-2.20%
Accident Insurance	-	-	-	-	NA	-	NA
State Appropriations	46,910,545	47,370,491	46,853,497	(516,993)	-1.10%	459,946	1.00%
Additl State Appropriation (Dev Education and IMRP)	387,513	413,964	745,286	331,322	80.00%	26,451	6.80%
Fringe Benefits Paid By State	45,375,069	45,816,617	48,736,109	2,919,492	6.40%	441,548	1.00%
Additional OF Fringe Paid by State	6,601,396	6,593,156	7,315,935	722,778	11.00%	(8,239)	-0.10%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)		4,654,680	5,043,801	389,122	8.40%	4,654,680	NA
* Provide Support for Salary Cost of the 27th Payroll			1,748,479	1,748,479	NA	-	NA
* RSA Adjustment		2,577,087	6,921,504	4,344,417	168.60%	2,577,087	NA
* Fringe with RSA Adjustment		3,030,940	3,129,468	98,528	3.30%	3,030,940	NA
* Provide Operations Support Through Short-Term Recovery Funds			23,182,086	23,182,086	NA	-	NA
Housing	13,761,778	13,968,879	16,339,590	2,370,711	17.00%	207,101	1.50%
Food Service	8,170,800	8,136,200	9,663,520	1,527,320	18.80%	(34,600)	-0.40%
All Other Revenue	4,716,785	4,316,948	4,485,272	168,324	3.90%	(399,837)	-8.50%
Less: Contra Revenue	(2,147,548)	(2,815,049)	(2,908,126)	(93,077)	3.30%	(667,501)	31.10%
<b>Total Revenue</b>	<b>233,705,417</b>	<b>243,817,736</b>	<b>285,038,684</b>	<b>41,220,948</b>	<b>16.90%</b>	<b>10,112,319</b>	<b>4.30%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>83,945,943</b>	<b>81,585,113</b>	<b>92,266,201</b>	<b>10,681,088</b>	<b>13.10%</b>	<b>(2,360,830)</b>	<b>-2.80%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	10,776,260	11,497,146	11,483,826	(13,320)	-0.10%	720,886	6.70%
Lecturers (NCLs)	1,135,000	1,135,000	1,135,000	-	0.00%	-	0.00%
Perm/Intermit PT	326,191	301,000	175,000	(126,000)	-41.90%	(25,191)	-7.70%
University Assistants	1,060,000	1,040,000	1,040,000	-	0.00%	(20,000)	-1.90%
Graduate Assistants	608,400	615,000	615,000	-	0.00%	6,600	1.10%
Student Labor	3,030,000	3,030,000	3,032,000	2,000	0.10%	-	0.00%
Other Part Time	637,800	637,800	640,000	2,200	0.30%	-	0.00%
<b>Total Part Time</b>	<b>17,573,651</b>	<b>18,255,946</b>	<b>18,120,826</b>	<b>(135,120)</b>	<b>-0.70%</b>	<b>682,295</b>	<b>3.90%</b>
Overtime	800,200	800,600	800,600	-	0.00%	400	0.00%
All Other Personnel Services	5,894,000	5,456,000	3,283,000	(2,173,000)	-39.80%	(438,000)	-7.40%
Subtotal Personnel Services	108,213,794	106,097,659	114,470,627	8,372,968	7.90%	(2,116,135)	-2.00%
Fringe Benefits	73,623,607	77,536,951	79,263,046	1,726,095	2.20%	3,913,344	5.30%
Worker's Comp. Recovery	326,890	334,226	312,907	(21,319)	-6.40%	7,336	2.20%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>182,164,291</b>	<b>183,968,836</b>	<b>194,046,580</b>	<b>10,077,744</b>	<b>5.50%</b>	<b>1,804,545</b>	<b>1.00%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	14,868,118	14,557,504	15,729,057	1,171,553	8.00%	(310,614)	-2.10%
Waivers	2,471,910	2,261,573	2,488,527	226,954	10.00%	(210,337)	-8.50%
Utilities	5,062,141	6,208,111	6,608,111	400,000	6.40%	1,145,970	22.60%
All Other Expenses	34,253,233	33,467,450	34,432,517	965,067	2.90%	(785,783)	-2.30%
<b>Total Other Expenses</b>	<b>56,655,402</b>	<b>56,494,638</b>	<b>59,258,212</b>	<b>2,763,574</b>	<b>4.90%</b>	<b>(160,764)</b>	<b>-0.30%</b>
<b>Total Expenditures</b>	<b>238,819,693</b>	<b>240,463,474</b>	<b>253,304,792</b>	<b>12,841,318</b>	<b>5.30%</b>	<b>1,643,781</b>	<b>0.70%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(5,114,276)</b>	<b>3,354,262</b>	<b>31,733,893</b>	<b>28,379,630</b>	<b>846.10%</b>	<b>8,468,538</b>	<b>-165.60%</b>
<b>Designated Transfers</b>							
Debt Service (University Fee)	(5,918,000)	(5,993,000)	(6,038,000)	(45,000)	0.80%	(75,000)	1.30%
Debt Service Residence Halls	(3,051,841)	(2,784,000)	(4,814,871)	(2,030,871)	72.90%	267,841	-8.80%
Debt Service Parking Garage (Welte & W/D Design)	(759,672)	(641,484)	(763,800)	(122,316)	19.10%	118,188	-15.60%
Debt Service Parking Garage (W/D Garage Construction)	(751,685)	(994,932)	(1,395,832)	(400,900)	40.30%	(243,247)	32.40%
Auxiliary Renewal and Replacement		(406,810)	(483,176)	(76,366)	18.80%	(406,810)	NA
<b>Total Designated Transfers</b>	<b>(10,481,198)</b>	<b>(10,820,226)</b>	<b>(13,495,679)</b>	<b>(2,675,453)</b>	<b>24.70%</b>	<b>(339,028)</b>	<b>3.20%</b>
<b>Other Requests, Transfers and Additional Commitments</b>							
Transfer to SO - GF/OF swap	(1,044,101)	(1,044,101)	(1,195,234)	(151,133)	14.50%	-	0.00%
Other Transfer - Housing Reserve		(698,444)	(816,980)	(118,536)	17.00%	(698,444)	NA
Other Transfer - Telecome Reserves			(8,000,000)	(8,000,000)	NA	-	NA
Contingency for potential Enrollment shortfall			(2,500,000)	(2,500,000)	NA	-	NA
HEERF Institutional (Loss Revenue)	16,639,575	9,384,174	-	(9,384,174)	-100.00%	(7,255,401)	-43.60%
HEERF Institutional (Loss Revenue FY21 for FY22)		8,913,888	-	(8,913,888)	-100.00%	8,913,888	NA
* ARPA Funding		1,500,000	750,000	(750,000)	-50.00%	1,500,000	NA
Miscellaneous Transfers	-	-	-	-	NA	-	NA
<b>Total Transfers and Commitments</b>	<b>15,595,474</b>	<b>18,055,517</b>	<b>(11,762,214)</b>	<b>(29,817,731)</b>	<b>-165.10%</b>	<b>2,460,043</b>	<b>15.80%</b>
<b>Net Change</b>	<b>(0)</b>	<b>10,589,553</b>	<b>6,476,000</b>	<b>(4,113,554)</b>	<b>-38.80%</b>	<b>10,589,553</b>	<b>NA</b>

Note:

\* One Time Funding



# **EASTERN CONNECTICUT STATE UNIVERSITY**

**Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)**  
**FY23 Budget, FY22 Revised Budget and Estimate**

**ATTACHMENT E**

	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate Inc (Dec)		FY22 Estimate vs. Rev Budget Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	20,983,522	21,208,036	21,177,913	(30,123)	-0.10%	224,514	1.10%
Part Time Tuition (Gross)	1,610,304	1,501,112	1,533,380	32,268	2.10%	(109,192)	-6.80%
General University Fee (PT students)	1,756,690	1,604,184	1,629,209	25,025	1.60%	(152,506)	-8.70%
University General Fee (excluding Accident Ins.)	16,737,744	16,834,885	17,073,388	238,503	1.40%	97,141	0.60%
University Fee (DS)	3,251,650	3,265,665	3,267,752	2,087	0.10%	14,015	0.40%
Extension Fee (Gross)	2,456,506	2,480,730	2,554,945	74,215	3.00%	24,224	1.00%
All Other Student Fees	725,015	840,021	785,529	(54,492)	-6.50%	115,006	15.90%
Accident Insurance	182,514	170,000	172,713	2,713	1.60%	(12,514)	-6.90%
State Appropriations	28,605,936	28,886,410	28,669,731	(216,679)	-0.80%	280,474	1.00%
Additl State Appropriation (Dev Education and IMRP)	387,513	413,964	430,286	16,322	3.90%	26,451	6.80%
Fringe Benefits Paid By State	27,802,645	28,071,900	30,006,830	1,934,930	6.90%	269,255	1.00%
Additional OF Fringe Paid by State	3,718,857	3,709,214	4,135,501	426,286	11.50%	(9,643)	-0.30%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)		2,219,178	2,397,526	178,348	8.00%	2,219,178	NA
* Provide Support for Salary Cost of the 27th Payroll			831,124	831,124	NA	-	NA
* RSA Adjustment		1,228,659	3,290,075	2,061,416	167.80%	1,228,659	NA
* Fringe with RSA Adjustment		1,445,040	1,487,565	42,525	2.90%	1,445,040	NA
* Provide Operations Support Through Short-Term Recovery Funds			11,019,398	11,019,398	NA	-	NA
Housing	18,457,298	18,993,876	19,012,186	18,310	0.10%	536,578	2.90%
Food Service	6,001,102	6,285,587	6,446,605	161,018	2.60%	284,485	4.70%
All Other Revenue	1,285,170	1,044,846	1,038,046	(6,800)	-0.70%	(240,324)	-18.70%
Less: Contra Revenue	(605,257)	(714,331)	(719,540)	(5,209)	0.70%	(109,074)	18.00%
<b>Total Revenue</b>	<b>133,357,209</b>	<b>139,488,976</b>	<b>156,240,162</b>	<b>16,751,186</b>	<b>12.00%</b>	<b>6,131,767</b>	<b>4.60%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>45,501,551</b>	<b>46,244,476</b>	<b>50,967,122</b>	<b>4,722,646</b>	<b>10.20%</b>	<b>742,925</b>	<b>1.60%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	5,619,176	5,901,854	5,462,649	(439,205)	-7.40%	282,678	5.00%
Lecturers (NCLs)	337,951	354,135	305,098	(49,037)	-13.80%	16,184	4.80%
Perm/Intermit PT	205,417	202,241	318,136	115,895	57.30%	(3,176)	-1.50%
University Assistants	1,234,935	915,374	1,087,273	171,899	18.80%	(319,561)	-25.90%
Graduate Assistants	272,000	220,862	292,800	71,938	32.60%	(51,138)	-18.80%
Student Labor	2,164,286	1,640,068	2,472,045	831,977	50.70%	(524,218)	-24.20%
Other Part Time	262,147	378,039	465,737	87,698	23.20%	115,892	44.20%
<b>Total Part Time</b>	<b>10,095,912</b>	<b>9,612,573</b>	<b>10,403,738</b>	<b>791,165</b>	<b>8.20%</b>	<b>(483,339)</b>	<b>-4.80%</b>
Overtime	835,000	800,000	836,000	36,000	4.50%	(35,000)	-4.20%
All Other Personnel Services	2,072,590	3,239,767	1,667,647	(1,572,120)	-48.50%	1,167,177	56.30%
Subtotal Personnel Services	58,505,053	59,896,816	63,874,507	3,977,691	6.60%	1,391,763	2.40%
Fringe Benefits	41,396,465	42,701,740	48,840,393	6,138,653	14.40%	1,305,275	3.20%
Worker's Comp. Recovery	178,960	182,080	177,552	(4,528)	-2.50%	3,120	1.70%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>100,080,478</b>	<b>102,780,636</b>	<b>112,892,452</b>	<b>10,111,816</b>	<b>9.80%</b>	<b>2,700,158</b>	<b>2.70%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	12,861,063	13,641,730	13,610,109	(31,621)	-0.20%	780,667	6.10%
Waivers	1,407,005	1,283,054	1,514,615	231,561	18.00%	(123,951)	-8.80%
Utilities	3,993,440	4,090,129	4,424,823	334,694	8.20%	96,689	2.40%
All Other Expenses	19,031,871	18,742,803	19,233,606	490,803	2.60%	(289,068)	-1.50%
<b>Total Other Expenses</b>	<b>37,293,379</b>	<b>37,757,716</b>	<b>38,783,153</b>	<b>1,025,437</b>	<b>2.70%</b>	<b>464,337</b>	<b>1.20%</b>
<b>Total Expenditures</b>	<b>137,373,857</b>	<b>140,538,352</b>	<b>151,675,605</b>	<b>11,137,253</b>	<b>7.90%</b>	<b>3,164,495</b>	<b>2.30%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(4,016,648)</b>	<b>(1,049,376)</b>	<b>4,564,557</b>	<b>5,613,933</b>	<b>-535.00%</b>	<b>2,967,272</b>	<b>-73.90%</b>
<b>Designated Transfers</b>							
Debt Service (University Fee)	(3,251,650)	(3,265,665)	(3,267,752)	(2,087)	0.10%	(14,015)	0.40%
Debt Service Residence Halls	(1,694,715)	(1,837,570)	(2,584,076)	(746,506)	40.60%	(142,855)	8.40%
Debt Service Parking Garage	(479,303)	(323,667)	(389,365)	(65,698)	20.30%	155,636	-32.50%
Auxiliary Renewal and Replacement	(454,013)	(500,000)	(500,000)	-	0.00%	(45,987)	10.10%
<b>Total Designated Transfers</b>	<b>(5,879,681)</b>	<b>(5,926,902)</b>	<b>(6,741,193)</b>	<b>(814,291)</b>	<b>13.70%</b>	<b>(47,221)</b>	<b>0.80%</b>
<b>Transfers and Additional Commitments</b>							
Transfer to SO - GF/OF swap	(1,044,101)	(1,044,101)	(1,195,234)	(151,133)	14.50%	-	0.00%
Reserves for FY23 Salary Cost		(3,926,358)	3,899,907	7,826,265	-199.30%	(3,926,358)	NA
Contingency for Potential Enrollment Shortfall			(1,034,676)				
HEERF Institutional (Loss Revenue)	10,940,430	6,096,940	-	(6,096,940)	-100.00%	(4,843,490)	-44.30%
HEERF Institutional (Loss Revenue FY21 for FY22)		4,836,519	-	(4,836,519)	-100.00%	4,836,519	NA
* ARPA Funding		1,013,278	506,639	(506,639)	-50.00%	1,013,278	NA
<b>Total Transfers and Commitments</b>	<b>9,896,329</b>	<b>6,976,278</b>	<b>2,176,636</b>	<b>(4,799,642)</b>	<b>-68.80%</b>	<b>(2,920,051)</b>	<b>-29.50%</b>
<b>Net Change</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>NA</b>	<b>(0)</b>	<b>-38.10%</b>

Note:

\* One Time Funding

# SOUTHERN CONNECTICUT STATE UNIVERSITY

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY23 Budget, FY22 Revised Budget and Estimate

ATTACHMENT E

	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc (Dec)		Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	43,649,856	43,649,856	43,550,428	(99,428)	-0.20%	-	0.00%
Part Time Tuition (Gross)	9,750,510	9,239,954	9,410,054	170,100	1.80%	(510,556)	-5.20%
General University Fee (PT students)	9,887,234	9,437,908	9,443,782	5,874	0.10%	(449,326)	-4.50%
University General Fee (excluding Accident Ins.)	28,452,761	27,631,076	27,631,076	-	0.00%	(821,685)	-2.90%
University Fee (DS)	6,300,788	6,257,321	6,100,000	(157,321)	-2.50%	(43,467)	-0.70%
Extension Fee (Gross)	13,684,501	13,307,060	13,978,941	671,881	5.00%	(377,441)	-2.80%
All Other Student Fees	2,400,000	2,205,185	2,200,000	(5,185)	-0.20%	(194,815)	-8.10%
Accident Insurance	310,000	289,127	290,000	873	0.30%	(20,873)	-6.70%
State Appropriations	43,713,339	44,141,937	44,256,495	114,558	0.30%	428,598	1.00%
Additl State Appropriation (Dev Education and IMRP)	387,513	413,964	430,286	16,322	3.90%	26,451	6.80%
Fringe Benefits Paid By State	42,305,751	42,717,206	46,061,197	3,343,991	7.80%	411,455	1.00%
Additional OF Fringe Paid by State	8,622,940	8,652,488	9,503,317	850,828	9.80%	29,548	0.30%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)		4,229,279	4,665,861	436,582	10.30%	4,229,279	NA
* Provide Support for Salary Cost of the 27th Payroll			1,617,462	1,617,462	NA	-	NA
* RSA Adjustment		2,341,562	6,402,864	4,061,302	173.40%	2,341,562	NA
* Fringe with RSA Adjustment		2,753,936	2,894,972	141,036	5.10%	2,753,936	NA
* Provide Operations Support Through Short-Term Recovery Funds			21,445,013	21,445,013	NA	-	NA
Housing	13,658,598	14,016,678	14,701,614	684,936	4.90%	358,080	2.60%
Food Service	6,759,757	7,113,019	7,332,255	219,236	3.10%	353,262	5.20%
All Other Revenue	3,800,000	2,713,271	2,713,271	-	0.00%	(1,086,729)	-28.60%
Less: Contra Revenue	(2,500,000)	(2,900,000)	(2,600,000)	300,000	-10.30%	(400,000)	16.00%
<b>Total Revenue</b>	<b>231,183,548</b>	<b>238,210,827</b>	<b>272,028,887</b>	<b>33,818,061</b>	<b>14.20%</b>	<b>7,027,279</b>	<b>3.00%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>84,818,809</b>	<b>85,808,499</b>	<b>104,199,662</b>	<b>18,391,163</b>	<b>21.40%</b>	<b>989,690</b>	<b>1.20%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	13,537,955	14,009,397	16,203,920	2,194,523	15.70%	471,442	3.50%
Lecturers (NCLs)	1,218,678	1,304,986	1,375,793	70,807	5.40%	86,308	7.10%
Perm/Intermit PT	566,424	565,462	587,721	22,259	3.90%	(962)	-0.20%
University Assistants	1,172,434	1,296,276	1,172,434	(123,842)	-9.60%	123,842	10.60%
Graduate Assistants	1,226,441	1,167,446	1,333,441	165,995	14.20%	(58,995)	-4.80%
Student Labor	2,090,721	2,351,722	2,090,721	(261,001)	-11.10%	261,001	12.50%
Other Part Time	371,044	351,716	416,576	64,860	18.40%	(19,328)	-5.20%
<b>Total Part Time</b>	<b>20,183,697</b>	<b>21,047,005</b>	<b>23,180,606</b>	<b>2,133,601</b>	<b>10.10%</b>	<b>863,308</b>	<b>4.30%</b>
Overtime	1,030,000	953,151	1,135,576	182,425	19.10%	(76,849)	-7.50%
All Other Personnel Services	3,859,411	4,212,168	3,081,000	(1,131,168)	-26.90%	352,757	9.10%
Subtotal Personnel Services	109,891,917	112,020,823	131,596,844	19,576,021	17.50%	2,128,906	1.90%
Fringe Benefits	76,888,948	79,810,769	85,859,806	6,049,037	7.60%	2,921,821	3.80%
Worker's Comp. Recovery	311,000	300,000	262,000	(38,000)	-12.70%	(11,000)	-3.50%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>187,091,865</b>	<b>192,131,592</b>	<b>217,718,650</b>	<b>25,587,058</b>	<b>13.30%</b>	<b>5,039,727</b>	<b>2.70%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	12,440,396	12,006,474	12,190,396	183,922	1.50%	(433,922)	-3.50%
Waivers	7,400,000	6,831,973	5,250,000	(1,581,973)	-23.20%	(568,027)	-7.70%
Utilities	5,202,000	4,853,733	4,988,526	134,793	2.80%	(348,267)	-6.70%
All Other Expenses	25,571,963	23,280,774	26,752,285	3,471,511	14.90%	(2,291,189)	-9.00%
<b>Total Other Expenses</b>	<b>50,614,359</b>	<b>46,972,954</b>	<b>49,181,207</b>	<b>2,208,253</b>	<b>4.70%</b>	<b>(3,641,405)</b>	<b>-7.20%</b>
<b>Total Expenditures</b>	<b>237,706,224</b>	<b>239,104,546</b>	<b>266,899,857</b>	<b>27,795,311</b>	<b>11.60%</b>	<b>1,398,322</b>	<b>0.60%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(6,522,676)</b>	<b>(893,719)</b>	<b>5,129,030</b>	<b>6,022,750</b>	<b>-673.90%</b>	<b>5,628,957</b>	<b>-86.30%</b>
<b>Designated Transfers</b>							
Debt Service (University Fee)	(6,250,788)	(6,207,321)	(6,050,000)	157,321	-2.50%	43,467	-0.70%
Debt Service Residence Halls	-	(400,000)	(400,000)	-	0.00%	(400,000)	NA
Debt Service Parking Garage	(627,724)	(700,000)	(700,000)	-	0.00%	(72,276)	11.50%
Auxiliary Renewal and Replacement	-	-	-	-	NA	-	NA
<b>Total Designated Transfers</b>	<b>(6,878,512)</b>	<b>(7,307,321)</b>	<b>(7,150,000)</b>	<b>157,321</b>	<b>-2.20%</b>	<b>(428,809)</b>	<b>6.20%</b>
<b>Transfers and Additional Commitments</b>							
Transfer to SO - GF OF swap	(1,044,101)	(1,044,101)	(1,195,234)	(151,133)	14.50%	-	0.00%
Reserve for FY23 Salary cost		(4,954,859)	3,999,349	8,954,208	-180.70%	(4,954,859)	NA
Transfer to liability for GEAR UP Grant	2,528,047	-	-	-	NA	(2,528,047)	-100.00%
Contingency for potential Enrollment shortfall			(1,533,145)	(1,533,145)	NA	-	NA
HEERF Institutional (Loss Revenue)	11,917,242	12,700,000	-	(12,700,000)	-100.00%	782,758	6.60%
* ARPA Funding		1,500,000	750,000	(750,000)	-50.00%	1,500,000	NA
<b>Total Transfers and Commitments</b>	<b>13,401,188</b>	<b>8,201,040</b>	<b>2,020,970</b>	<b>(6,180,070)</b>	<b>-75.40%</b>	<b>(5,200,148)</b>	<b>-38.80%</b>
<b>Net Change</b>	<b>(0)</b>	<b>(0.00)</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>

Note:

\* One Time Funding

# WESTERN CONNECTICUT STATE UNIVERSITY

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)

FY23 Budget, FY22 Revised Budget and Estimate

ATTACHMENT E

	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc (Dec)		Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	21,625,000	20,997,492	22,287,452	1,289,960	6.10%	(627,508)	-2.90%
Part Time Tuition (Gross)	5,139,564	4,949,452	5,175,610	226,158	4.60%	(190,112)	-3.70%
General University Fee (PT students)	4,293,390	4,183,668	4,361,308	177,640	4.20%	(109,722)	-2.60%
University General Fee (excluding Accident Ins.)	15,393,688	14,700,000	15,504,480	804,480	5.50%	(693,688)	-4.50%
University Fee (DS)	3,386,025	3,210,075	3,310,020	99,945	3.10%	(175,950)	-5.20%
Extension Fee (Gross)	4,962,123	3,352,322	3,518,563	166,241	5.00%	(1,609,801)	-32.40%
All Other Student Fees	2,322,254	1,610,000	1,568,285	(41,715)	-2.60%	(712,254)	-30.70%
Accident Insurance	172,551	169,401	168,471	(930)	-0.50%	(3,150)	-1.80%
State Appropriations	28,874,140	29,157,244	28,637,339	(519,904)	-1.80%	283,104	1.00%
Additl State Appropriation (Dev Education and IMRP)	387,513	413,964	430,286	16,322	3.90%	26,451	6.80%
Fringe Benefits Paid By State	28,060,121	28,331,900	29,973,467	1,641,567	5.80%	271,779	1.00%
Additional OF Fringe Paid by State	3,625,475	3,613,809	4,195,727	581,918	16.10%	(11,665)	-0.30%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)		2,254,864	2,392,812	137,948	6.10%	2,254,864	NA
* Provide Support for Salary Cost of the 27th Payroll			829,490	829,490	NA	-	NA
* RSA Adjustment		1,248,417	3,283,606	2,035,189	163.00%	1,248,417	NA
* Fringe with RSA Adjustment		1,468,277	1,484,640	16,363	1.10%	1,468,277	NA
* Provide Operations Support Through Short-Term Recovery Funds			10,997,732	10,997,732	NA	-	NA
Housing	10,078,875	8,601,778	10,006,898	1,405,121	16.30%	(1,477,098)	-14.70%
Food Service	4,592,113	4,911,862	5,045,442	133,580	2.70%	319,749	7.00%
All Other Revenue	3,821,011	2,621,334	2,789,260	167,926	6.40%	(1,199,677)	-31.40%
Less: Contra Revenue	(897,556)	(1,024,835)	(970,101)	54,734	-5.30%	(127,279)	14.20%
<b>Total Revenue</b>	<b>135,836,286</b>	<b>134,771,022</b>	<b>154,990,788</b>	<b>20,219,766</b>	<b>15.00%</b>	<b>(1,065,264)</b>	<b>-0.80%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>47,591,860</b>	<b>48,346,529</b>	<b>52,483,164</b>	<b>4,136,635</b>	<b>8.60%</b>	<b>754,669</b>	<b>1.60%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	7,385,506	7,985,979	8,562,933	576,954	7.20%	600,473	8.10%
Lecturers (NCLs)	360,768	360,768	240,715	(120,053)	-33.30%	-	0.00%
Perm/Intermit PT	85,183	85,510	88,786	3,276	3.80%	327	0.40%
University Assistants	817,352	814,479	850,874	36,395	4.50%	(2,873)	-0.40%
Graduate Assistants	208,247	256,247	302,432	46,185	18.00%	48,000	23.00%
Student Labor	1,810,123	1,800,099	2,056,291	256,192	14.20%	(10,024)	-0.60%
Other Part Time	433,047	433,047	535,489	102,442	23.70%	-	0.00%
<b>Total Part Time</b>	<b>11,100,226</b>	<b>11,736,129</b>	<b>12,637,520</b>	<b>901,391</b>	<b>7.70%</b>	<b>635,903</b>	<b>5.70%</b>
Overtime	690,585	740,275	833,724	93,449	12.60%	49,690	7.20%
All Other Personnel Services	1,749,473	1,749,473	1,780,000	30,527	1.70%	-	0.00%
Subtotal Personnel Services	61,132,144	62,572,406	67,734,408	5,162,002	8.20%	1,440,262	2.40%
Fringe Benefits	41,374,284	43,984,498	47,577,203	3,592,705	8.20%	2,610,214	6.30%
Worker's Comp. Recovery	41,634	42,000	42,000	-	0.00%	366	0.90%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>102,548,062</b>	<b>106,598,904</b>	<b>115,353,611</b>	<b>8,754,707</b>	<b>8.20%</b>	<b>4,050,842</b>	<b>4.00%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	5,000,000	5,962,749	5,510,000	(452,749)	-7.60%	962,749	19.30%
Waivers	1,235,184	1,120,470	1,230,560	110,090	9.80%	(114,714)	-9.30%
Utilities	4,219,736	4,219,736	4,567,810	348,074	8.20%	-	0.00%
All Other Expenses	21,101,498	19,392,337	22,224,635	2,832,298	14.60%	(1,709,161)	-8.10%
<b>Total Other Expenses</b>	<b>31,556,418</b>	<b>30,695,292</b>	<b>33,533,005</b>	<b>2,837,713</b>	<b>9.20%</b>	<b>(861,126)</b>	<b>-2.70%</b>
<b>Total Expenditures</b>	<b>134,104,480</b>	<b>137,294,196</b>	<b>148,886,616</b>	<b>11,592,420</b>	<b>8.40%</b>	<b>3,189,716</b>	<b>2.40%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>1,731,806</b>	<b>(2,523,173)</b>	<b>6,104,173</b>	<b>8,627,346</b>	<b>-341.90%</b>	<b>(4,254,980)</b>	<b>-245.70%</b>
<b>Designated Transfers</b>							
Debt Service (University Fee)	(3,386,025)	(3,210,075)	(3,310,020)	(99,945)	3.10%	175,950	-5.20%
Debt Service Residence Halls	(546,219)	(546,219)	(546,219)	-	0.00%	-	0.00%
Debt Service Parking Garage	(600,724)	(600,724)	(600,724)	-	0.00%	-	0.00%
Debt Service WS Parking Garage	(60,061)	(60,061)	-	60,061	-100.00%	-	0.00%
Auxiliary Renewal and Replacement	-	-	-	-	NA	-	NA
<b>Total Designated Transfers</b>	<b>(4,593,029)</b>	<b>(4,417,079)</b>	<b>(4,456,963)</b>	<b>(39,884)</b>	<b>0.90%</b>	<b>175,950</b>	<b>-3.80%</b>
<b>Transfers and Additional Commitments</b>							
Transfer to SO - GF OF swap	(1,044,101)	(1,044,101)	(1,195,234)	(151,133)	14.50%	-	0.00%
HEERF Institutional	6,280,961	6,280,961	-	(6,280,961)	-100.00%	-	0.00%
* ARPA Funding	-	1,013,278	506,639	(506,639)	-50.00%	1,013,278	NA
Other Request	(250,000)	-	-	-	NA	250,000	-100.00%
Contingency for potential Enrollment shortfall/Fringe	-	-	(958,615)	(958,615)	NA	-	NA
<b>Total Transfers and Commitments</b>	<b>4,986,860</b>	<b>6,250,138</b>	<b>(1,647,210)</b>	<b>(7,897,348)</b>	<b>-126.40%</b>	<b>1,263,278</b>	<b>25.30%</b>
<b>Net Change</b>	<b>2,125,637</b>	<b>(690,114)</b>	<b>(0)</b>	<b>690,114</b>	<b>-100.00%</b>	<b>(2,815,752)</b>	<b>-132.50%</b>

Note:

\* One Time Funding

**SYSTEM OFFICE/SYSTEMWIDE/MANDATES**

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY23 Budget, FY22 Revised Budget and Estimate

ATTACHMENT E

	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc (Dec)		Inc (Dec)	
				Dollars (\$)	Percent %	Dollars (\$)	Percent %
<b>Revenue:</b>							
Tuition (Gross)	-	-	-	-	NA	-	NA
Part Time Tuition (Gross)	-	-	-	-	NA	-	NA
General University Fee (PT students)	-	-	-	-	NA	-	NA
University General Fee (excluding Accident Ins.)	-	-	-	-	NA	-	NA
University Fee (DS)	-	-	-	-	NA	-	NA
Extension Fee (Gross)	-	-	-	-	NA	-	NA
All Other Student Fees	-	-	-	-	NA	-	NA
Accident Insurance	-	-	-	-	NA	-	NA
State Appropriations	4,883,133	4,931,011	5,755,031	824,020	16.70%	47,878	1.00%
Additl State Appropriation (Dev Education and IMRP)	-	-	-	-	NA	-	NA
Fringe Benefits Paid By State	3,324,026	3,324,026	3,968,262	644,236	19.40%	-	0.00%
Additional OF Fringe Paid by State	-	-	-	-	NA	-	NA
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	-	-	-	NA	-	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	-	-	NA	-	NA
* RSA Adjustment	-	-	297,150	297,150	NA	-	NA
* Fringe with RSA Adjustment	-	-	-	-	NA	-	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	-	-	NA	-	NA
Housing	-	-	-	-	NA	-	NA
Food Service	-	-	-	-	NA	-	NA
All Other Revenue	-	-	-	-	NA	-	NA
Less: Contra Revenue	-	-	-	-	NA	-	NA
<b>Total Revenue</b>	<b>8,207,159</b>	<b>8,255,037</b>	<b>10,020,443</b>	<b>1,765,406</b>	<b>21.40%</b>	<b>47,878</b>	<b>0.60%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
<b>Total Full Time</b>	<b>4,771,818</b>	<b>5,088,361</b>	<b>5,816,523</b>	<b>728,162</b>	<b>14.30%</b>	<b>316,543</b>	<b>6.60%</b>
<b>Part Time:</b>							
Lecturers (PTLs)	-	-	-	-	NA	-	NA
Lecturers (NCLs)	-	-	-	-	NA	-	NA
Perm/Intermit PT	-	-	-	-	NA	-	NA
University Assistants	-	-	-	-	NA	-	NA
Graduate Assistants	-	-	-	-	NA	-	NA
Student Labor	-	-	-	-	NA	-	NA
Other Part Time	-	2,231	94,214	91,983	4122.90%	2,231	NA
<b>Total Part Time</b>	<b>-</b>	<b>2,231</b>	<b>94,214</b>	<b>91,983</b>	<b>4122.90%</b>	<b>2,231</b>	<b>NA</b>
Overtime	-	-	-	-	NA	-	NA
All Other Personnel Services	67,284	96,097	141,444	45,347	47.20%	28,813	42.80%
Subtotal Personnel Services	4,839,102	5,186,689	6,052,181	865,492	16.70%	347,587	7.20%
Fringe Benefits	3,324,026	3,342,380	3,967,812	625,432	18.70%	18,354	0.60%
Worker's Comp. Recovery	450.00	450	450	-	0.00%	-	0.00%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>8,163,578</b>	<b>8,529,519</b>	<b>10,020,443</b>	<b>1,490,924</b>	<b>17.50%</b>	<b>365,941</b>	<b>4.50%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	-	-	-	-	NA	-	NA
Waivers	-	-	-	-	NA	-	NA
Utilities	-	-	-	-	NA	-	NA
All Other Expenses	4,336,404	4,304,227	4,780,937	476,710	11.10%	(32,177)	-0.70%
<b>Total Other Expenses</b>	<b>4,336,404</b>	<b>4,304,227</b>	<b>4,780,937</b>	<b>476,710</b>	<b>11.10%</b>	<b>(32,177)</b>	<b>-0.70%</b>
<b>Total Expenditures</b>	<b>12,499,982</b>	<b>12,833,746</b>	<b>14,801,380</b>	<b>1,967,634</b>	<b>15.30%</b>	<b>333,764</b>	<b>2.70%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(4,292,823)</b>	<b>(4,578,709)</b>	<b>(4,780,936)</b>	<b>(202,227)</b>	<b>4.40%</b>	<b>(285,886)</b>	<b>6.70%</b>
<b>Transfers and Additional Commitments</b>							
Transfer to SO - GF OF swap	4,176,404	4,176,404	4,780,936	604,532	14.50%	-	0.00%
Other Transfers to Univ	-	-	-	-	NA	-	NA
<b>Total Transfers and Commitments</b>	<b>4,176,404</b>	<b>4,176,404</b>	<b>4,780,936</b>	<b>604,532</b>	<b>14.50%</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change</b>	<b>(116,419)</b>	<b>(402,305)</b>	<b>(0)</b>	<b>402,305</b>	<b>-100.00%</b>	<b>(285,886)</b>	<b>245.60%</b>

Note:

\* One Time Funding

**Connecticut Community Colleges**  
Expenditure Plan General & Operating Funds  
FY23 Budget, FY22 Estimate vs. Budget

ATTACHMENT F

Account Name	FY22 Rev Budget	FY22 Estimate Dollars (\$)	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc(Dec)		Inc(Dec)	
				Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)
<b>Revenue:</b>							
Tuition (Gross)	96,297,182	93,335,456	106,771,657	13,436,201	14%	(2,961,726)	-3%
Fees	48,173,077	49,791,112	54,109,615	4,318,503	9%	1,618,035	3%
State Appropriations	148,063,168	149,563,169	149,563,169	-	0%	1,500,001	1%
Addtl State Appropriation (Dev Edu and Outcomes)	8,558,667	9,150,460	9,469,861	319,401	4%	591,793	7%
GF Fringe Benefits Paid by State	136,157,463	136,157,463	143,469,428	7,311,965	5%	-	0%
OF Fringe Benefits Paid by State	37,532,961	37,532,961	38,365,000	832,039	2%	-	0%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	7,725,000	9,000,000	1,275,000	17%	7,725,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	4,866,346	4,866,346	NA	-	NA
* RSA Adjustment	-	3,812,885	22,893,139	19,080,254	500%	3,812,885	NA
* Fringe with RSA Adjustment	-	3,469,725	20,832,756	17,363,031	500%	3,469,725	NA
* Provide Operations Support Through Short-Term Recovery Fu	-	-	50,736,268	50,736,268	NA	-	NA
Private Gifts, Grants and Contracts	111,500	111,125	111,000	(125)	0%	(375)	0%
Sales of Educational Activities	629,049	657,280	722,028	64,748	10%	28,231	5%
All Other Revenue	2,675,937	2,418,480	2,783,725	365,245	15%	(257,456)	-10%
Less Contra Revenue	(1,989,006)	(1,266,082)	(1,942,700)	(676,618)	53%	722,924	-36%
<b>Total Revenue</b>	<b>476,209,998</b>	<b>492,459,034</b>	<b>611,751,293</b>	<b>119,292,259</b>	<b>24%</b>	<b>16,249,036</b>	<b>3%</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full Time (601000)	173,356,983	170,910,234	203,816,345	32,906,111	19%	(2,446,749)	-1%
Continuing Part Time (601100)	876,888	1,680,907	958,742	(722,165)	-43%	804,019	92%
Temporary Part Time (601200, 02, 03, 04, 601303)	10,107,223	7,146,850	15,503,547	8,356,697	117%	(2,960,373)	-29%
Clinical EA (601201)	6,318,012	6,356,298	7,625,592	1,269,294	20%	38,286	1%
Contractual PTL (601302)	40,144,959	39,639,322	51,024,123	11,384,800	29%	(505,636)	-1%
Contractual NCL (601300)	3,763,398	4,117,704	4,443,103	325,399	8%	354,306	9%
Contractual ECL (601301)	7,406,002	7,692,453	8,079,900	387,447	5%	286,450	4%
Student Labor (601400, 01, 02, 601406)	1,636,958	1,095,908	1,895,135	799,228	73%	(541,050)	-33%
Overtime (601501, 601502)	970,950	985,898	1,097,013	111,115	11%	14,948	2%
All Other Personnel Services	6,599,699	9,473,099	7,046,967	(2,426,131)	-26%	2,873,400	44%
<b>Subtotal Personnel Services</b>	<b>251,181,072</b>	<b>249,098,673</b>	<b>301,490,468</b>	<b>52,391,795</b>	<b>21%</b>	<b>(2,082,399)</b>	<b>-1%</b>
Fringe Benefits	185,278,446	182,175,056	210,273,093	28,098,037	15%	(3,103,390)	-2%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>436,459,518</b>	<b>431,273,729</b>	<b>511,763,561</b>	<b>80,489,832</b>	<b>19%</b>	<b>(5,185,789)</b>	<b>-1%</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	13,917,104	14,344,143	16,825,578	2,481,435	17%	427,039	3%
Waivers	3,162,074	2,438,507	3,066,002	627,495	26%	(723,566)	-23%
Utilities	9,467,049	9,495,607	10,411,659	916,052	10%	28,558	0%
All Other Expenses	64,874,907	64,018,201	67,580,022	3,561,820	6%	(856,706)	-1%
<b>Total Other Expenses</b>	<b>91,421,133</b>	<b>90,296,459</b>	<b>97,883,260</b>	<b>7,586,802</b>	<b>8%</b>	<b>(1,124,675)</b>	<b>-1%</b>
<b>Total Expenditures</b>	<b>527,880,652</b>	<b>521,570,188</b>	<b>609,646,821</b>	<b>88,076,633</b>	<b>17%</b>	<b>(6,310,464)</b>	<b>-1%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(51,670,654)</b>	<b>(29,111,153)</b>	<b>2,104,472</b>	<b>31,215,625</b>	<b>-107%</b>	<b>22,559,500</b>	<b>-44%</b>
<b>Transfers, Additional Funds and Commitments</b>							
Transfer in	27,867,534	59,964,542	20,459,797	(39,504,745)	-66%	32,097,008	115%
Transfer out	(27,051,974)	(59,964,542)	(20,459,797)	39,504,745	-66%	(32,912,568)	122%
HEERF Institutional	49,704,712	32,288,757	-	(32,288,757)	-100%	(17,415,955)	-35%
ARPA Funding	4,866,345	4,866,345	2,433,173	(2,433,173)	-50%	-	0%
EMSA GP Transfer Out	-	-	-	-	NA	-	NA
<b>Total Transfers, Additional Funds and Commitments</b>	<b>55,386,617</b>	<b>37,155,102</b>	<b>2,433,173</b>	<b>(34,721,929)</b>	<b>-94%</b>	<b>(18,231,515)</b>	<b>-33%</b>
<b>Net Change</b>	<b>3,715,963</b>	<b>8,043,948</b>	<b>4,537,644</b>	<b>(3,506,304)</b>	<b>-44%</b>	<b>4,327,985</b>	<b>117%</b>

Note:

\* One Time Funding

# Connecticut Community Colleges

## Expenditure Plan General & Operating Funds

FY22 Projection, FY22 Revised Budget and FY21 Actual

College: CT State

ATTACHMENT F

Account Name	FY22 Rev Budget	FY22 Estimate Dollars (\$)	FY23 Budget	FY23 Budget vs. FY22 Estimate Inc(Dec)		FY22 Estimate vs. Rev Budget Inc(Dec)	
				Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)
Revenue:							
Tuition (Gross)	96,297,182	93,335,456	106,771,657	13,436,201	14%	(2,961,726)	-3%
Fees	48,173,077	49,791,112	54,109,615	4,318,503	9%	1,618,035	3%
State Appropriations	144,669,049	144,669,050	127,869,508	(16,799,542)	-12%	1	0%
Addtl State Appropriation (Dev Edu and Outcomes)	8,558,667	9,150,460	9,469,861	319,401	4%	591,793	7%
GF Fringe Benefits Paid by State	133,791,876	133,791,876	127,053,223	(6,738,653)	-5%	-	0%
OF Fringe Benefits Paid by State	37,532,961	37,532,961	38,365,000	832,039	2%	-	0%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	7,725,000	9,000,000	1,275,000	17%	7,725,000	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	4,866,346	4,866,346	NA	-	NA
* RSA Adjustment	-	3,812,885	22,893,139	19,080,254	500%	3,812,885	NA
* Fringe with RSA Adjustment	-	3,469,725	20,832,756	17,363,031	500%	3,469,725	NA
* Provide Operations Support Through Short-Term Recovery Fur	-	-	50,736,268	50,736,268	NA	-	NA
Private Gifts, Grants and Contracts	111,500	111,125	111,000	(125)	0%	(375)	0%
Sales of Educational Activities	629,049	657,280	722,028	64,748	10%	28,231	5%
All Other Revenue	2,675,937	2,418,480	2,783,725	365,245	15%	(257,456)	-10%
Less Contra Revenue	(1,989,006)	(1,266,082)	(1,942,700)	(676,618)	53%	722,924	-36%
Total Revenue	470,450,292	485,199,328	573,641,427	88,442,099	18%	14,749,036	3%
Expenditures:							
Personnel Services:							
Full Time (601000)	142,150,634	137,001,276	182,692,231	45,690,954	33%	(5,149,358)	-4%
Continuing Part Time (601100)	876,888	1,680,907	958,742	(722,165)	-43%	804,019	92%
Temporary Part Time (601200, 02, 03, 04, 601303)	10,107,223	7,093,135	15,312,073	8,218,938	116%	(3,014,088)	-30%
Clinical EA (601201)	6,318,012	6,356,298	7,625,592	1,269,294	20%	38,286	1%
Contractual PTL (601302)	40,144,959	39,639,322	51,024,123	11,384,800	29%	(505,636)	-1%
Contractual NCL (601300)	3,763,398	4,117,704	4,443,103	325,399	8%	354,306	9%
Contractual ECL (601301)	7,406,002	7,692,453	8,079,900	387,447	5%	286,450	4%
Student Labor (601400, 01, 02, 601406)	1,636,958	1,095,908	1,895,135	799,228	73%	(541,050)	-33%
Overtime (601501, 601502)	970,950	961,524	1,097,013	135,489	14%	(9,426)	-1%
All Other Personnel Services	6,599,699	8,124,076	6,668,896	(1,455,179)	-18%	1,524,377	23%
Subtotal Personnel Services	219,974,723	213,762,603	279,796,808	66,034,205	31%	(6,212,120)	-3%
Shared Services Personnel Services	27,777,844	-	-	-	-	-	-
Total Personnel Services	247,752,567	213,762,603	279,796,808	66,034,205	31%	(33,989,965)	-14%
Fringe Benefits	159,822,276	156,990,641	193,856,888	36,866,247	24%	(2,831,635)	-2%
Shared Services Personnel Fringe Benefits	23,090,583	23,090,583	-	-	-	-	-
Total P.S. & Fringe Benefits	430,665,427	393,843,827	473,653,696	79,809,869	20%	(36,821,600)	-9%
Other Expenses:							
Inst. Financial Aid/Match	13,917,104	14,344,143	16,825,578	2,481,435	17%	427,039	3%
Waivers	3,162,074	2,438,507	3,066,002	627,495	26%	(723,566)	-23%
Utilities	9,467,049	9,495,607	10,411,659	916,052	10%	28,558	0%
All Other Expenses	41,679,982	42,200,720	47,120,225	4,919,504	12%	520,738	1%
Total Other Expenses	68,226,208	68,478,978	77,423,463	8,944,486	13%	252,769	0%
Total Expenditures	498,891,636	462,322,805	551,077,159	88,754,354	19%	(36,568,831)	-7%
Addition to (Use of) Funds Before Transfers	(28,441,344)	22,876,524	22,564,268	(312,256)	-1%	51,317,867	-180%
Transfers, Additional Funds and Commitments							
Transfer in	4,672,609	8,327,374	-	(8,327,374)	-100%	3,654,765	78%
Transfer out	(27,051,974)	(55,494,218)	(20,459,797)	35,034,421	-63%	(28,442,244)	105%
HEERF Institutional	49,704,712	32,288,757	-	(32,288,757)	-100%	(17,415,955)	-35%
* ARPA Funding	4,866,345	4,866,345	2,433,173	(2,433,173)	-50%	-	0%
EMSA GP Transfer Out	-	-	-	-	NA	-	NA
Total Transfers, Additional Funds and Commitments	32,191,692	(10,011,742)	(18,026,625)	(8,014,882)	80%	(42,203,434)	-131%
Net Change	3,750,348	12,864,781	4,537,644	(8,327,138)	-65%	9,114,433	243%

Note:

\* One Time Funding

Connecticut Community Colleges  
Expenditure Plan General & Operating Funds  
FY22 Projection, FY22 Revised Budget and FY21 Actual

ATTACHMENT F

College: Shared Services

Account Name	FY22 Rev Budget	FY22 Estimate	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc(Dec)		Inc(Dec)	
		Dollars (\$)		Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)
<b>Revenue:</b>							
Tuition (Gross)				-	NA	-	NA
Fees	-	-	-	-	NA	-	NA
State Appropriations	-	1,500,000	17,342,056	15,842,056	1056%	1,500,000	NA
Addtl State Appropriation (Dev Edu and Outcomes)	-	-	-	-	NA	-	NA
GF Fringe Benefits Paid by State	-	-	13,667,356	13,667,356	NA	-	NA
OF Fringe Benefits Paid by State	-	-	-	-	NA	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA	-	NA
Sales of Educational Activities	-	-	-	-	NA	-	NA
All Other Revenue	-	-	-	-	NA	-	NA
Less Contra Revenue	-	-	-	-	NA	-	NA
<b>Total Revenue</b>	<b>-</b>	<b>1,500,000</b>	<b>31,009,412</b>	<b>29,509,412</b>	<b>1967%</b>	<b>1,500,000</b>	<b>NA</b>
<b>Expenditures:</b>							
<b>Personnel Services:</b>							
Full Time (601000)	27,777,844	30,566,088	16,900,222	(13,665,866)	-45%	2,788,244	10%
Continuing Part Time (601100)	-	-	-	-	NA	-	NA
Temporary Part Time (601200, 02, 03, 04, 601303)	-	-	100,510	100,510	NA	-	NA
Clinical EA (601201)	-	-	-	-	NA	-	NA
Contractual PTL (601302)	-	-	-	-	NA	-	NA
Contractual NCL (601300)	-	-	-	-	NA	-	NA
Contractual ECL (601301)	-	-	-	-	NA	-	NA
Student Labor (601400, 01, 02, 601406)	-	-	-	-	NA	-	NA
Overtime (601501, 601502)	-	24,374	-	(24,374)	-100%	24,374	NA
All Other Personnel Services	-	1,310,665	341,324	(969,341)	-74%	1,310,665	NA
Subtotal Personnel Services	27,777,844.00	31,901,127	17,342,056	(14,559,071)	-46%	4,123,283	15%
Shared Services Personnel Services	(27,777,844.00)	-	-	-	NA	27,777,844	-100%
<b>Total Personnel Services</b>	<b>-</b>	<b>31,901,127</b>	<b>17,342,056</b>	<b>(14,559,071)</b>	<b>-46%</b>	<b>31,901,127</b>	<b>NA</b>
Fringe Benefits	23,090,583	23,090,583	13,667,356	(9,423,227)	-41%	-	0%
Shared Services Personnel Fringe Benefits	(23,090,583)	(23,090,583)	-	23,090,583	-100%	-	0%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>-</b>	<b>31,901,127</b>	<b>31,009,412</b>	<b>(891,715)</b>	<b>-3%</b>	<b>31,901,127</b>	<b>NA</b>
<b>Other Expenses:</b>							
Inst. Financial Aid/Match	-	-	-	-	NA	-	NA
Waivers	-	-	-	-	NA	-	NA
Utilities	-	-	-	-	NA	-	NA
All Other Expenses	22,700,605	21,233,534	19,552,959	(1,680,575)	-8%	(1,467,071)	-7%
<b>Total Other Expenses</b>	<b>22,700,605</b>	<b>21,233,534</b>	<b>19,552,959</b>	<b>(1,680,575)</b>	<b>-8%</b>	<b>(1,467,071)</b>	<b>-7%</b>
<b>Total Expenditures</b>	<b>22,700,605</b>	<b>53,134,661</b>	<b>50,562,371</b>	<b>(2,572,290)</b>	<b>-5%</b>	<b>30,434,056</b>	<b>134%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(22,700,605)</b>	<b>(51,634,661)</b>	<b>(19,552,959)</b>	<b>32,081,702</b>	<b>-62%</b>	<b>(28,934,056)</b>	<b>128%</b>
<b>Transfers, Additional Funds and Commitments</b>							
Transfer in	22,700,605	51,142,848	19,552,959	(31,589,889)	-62%	28,442,243	125%
Transfer out	-	(4,470,324)	-	4,470,324	-100%	(4,470,324)	NA
HEERF Institutional	-	-	-	-	NA	-	NA
ARPA Funding	-	-	-	-	NA	-	NA
<b>Total Transfers, Additional Funds and Commitments</b>	<b>22,700,605</b>	<b>46,672,524</b>	<b>19,552,959</b>	<b>(27,119,565)</b>	<b>-58%</b>	<b>23,971,919</b>	<b>106%</b>
<b>Net Change</b>	<b>-</b>	<b>(4,962,137)</b>	<b>0</b>	<b>4,962,137</b>	<b>-100%</b>	<b>(4,962,137)</b>	<b>NA</b>

**Connecticut Community Colleges**  
**Expenditure Plan General & Operating Funds**  
**FY22 Projection, FY22 Revised Budget and FY21 Actual**

College: System Office

**ATTACHMENT F**

Account Name	FY22 Rev Budget	FY22 Estimate Dollars (\$)	FY23 Budget	FY23 Budget vs. FY22 Estimate		FY22 Estimate vs. Rev Budget	
				Inc(Dec) Dollars (\$)	Percent (%)	Inc(Dec) Dollars (\$)	Percent (%)
Revenue:							
Tuition (Gross)				-	NA	-	NA
Fees				-	NA	-	NA
State Appropriations	3,394,119	3,394,119	4,351,605	957,486	28%	-	0%
Addtl State Appropriation (Dev Edu and Outcomes)	-	-	-	-	NA	-	NA
GF Fringe Benefits Paid by State	2,365,587	2,365,587	2,748,849	383,262	16%	-	0%
OF Fringe Benefits Paid by State			-	-	NA	-	NA
Private Gifts, Grants and Contracts			-	-	NA	-	NA
Sales of Educational Activities			-	-	NA	-	NA
All Other Revenue			-	-	NA	-	NA
Less Contra Revenue			-	-	NA	-	NA
Total Revenue	5,759,706	5,759,706	7,100,454	1,340,748	23%	-	0%
Expenditures:							
Personnel Services:							
Full Time (601000)	3,428,505	3,342,870	4,223,893	881,023	26%	(85,635)	-3%
Continuing Part Time (601100)				-	NA	-	NA
Temporary Part Time (601200, 02, 03, 04, 601303)		53,715	90,965	37,250	69%	53,715	NA
Clinical EA (601201)			-	-	NA	-	NA
Contractual PTL (601302)			-	-	NA	-	NA
Contractual NCL (601300)			-	-	NA	-	NA
Contractual ECL (601301)			-	-	NA	-	NA
Student Labor (601400, 01, 02, 601406)		-	-	-	NA	-	NA
Overtime (601501, 601502)			-	-	NA	-	NA
All Other Personnel Services		38,358	36,747	(1,611)	-4%	38,358	NA
Subtotal Personnel Services	3,428,505	3,434,943	4,351,605	916,661	27%	6,438	0%
Shared Services Personnel Services				-	NA	-	NA
Total Personnel Services	3,428,505	3,434,943	4,351,605	916,661	27%	6,438	0%
Fringe Benefits	2,365,587	2,093,832	2,748,849	655,017	31%	(271,755)	-12%
Shared Services Personnel Fringe Benefits				-	NA	-	NA
Total P.S. & Fringe Benefits	5,794,092	5,528,775	7,100,454	1,571,678	28%	(265,317)	-5%
Other Expenses:							
Inst. Financial Aid/Match				-	NA	-	NA
Waivers				-	NA	-	NA
Utilities				-	NA	-	NA
All Other Expenses	494,320	583,947	906,838	322,891	55%	89,627	18%
Total Other Expenses	494,320	583,947	906,838	322,891	55%	89,627	18%
Total Expenditures	6,288,412	6,112,722	8,007,292	1,894,569	31%	(175,690)	-3%
Addition to (Use of) Funds Before Transfers	(528,706)	(353,016)	(906,838)	(553,821)	157%	175,690	-33%
Transfers, Additional Funds and Commitments							
Transfer in	494,320	494,320	906,838	412,518	84%	-	0%
Transfer out (Use of Unrestricted Reserves for PACT)				-	NA	-	NA
HEERF Institutional				-	NA	-	NA
ARPA Funding				-	NA	-	NA
Total Transfers, Additional Funds and Commitments	494,320	494,320	906,838	412,518	84%	-	0%
Net Change	(34,386)	141,304	0	(141,303)	-100%	175,690	-511%



**CONNECTICUT STATE COLLEGES and UNIVERSITIES**

ENROLLMENT - HEADCOUNT &amp; FTE

FY23 Budget vs. FY22 Actual

ATTACHMENT G

HEADCOUNT - Avg Fall and Spring Semesters						Variance						
						Headcount FY23 Budget vs. FY22 Actual						
FY22 Actual			FY23 Budget			Full Time		Part Time		Total		
Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	
State Universities	17,744	4,320	22,063	17,353	4,238	21,591	(390)	-2.2%	(82)	-1.9%	(472)	-2.1%
Community Colleges	10,939	23,716	34,655	11,424	25,197	36,621	486	4.4%	1,481	6.2%	1,967	5.7%
Charter Oak	372	1,169	1,541	360	1,156	1,516	(12)	-3.2%	(13)	-1.1%	(25)	-1.6%
Total Undergraduate	29,054	29,205	58,259	29,137	30,591	59,728	83	0.3%	1,386	4.7%	1,470	2.5%

FTE - Avg Fall and Spring Semesters							Variance					
							FTE FY23 Budget vs. FY22 Actual					
							FY22 Actual		FY23 Budget		Full Time	
Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	
<b>FTE Enrollment</b>												
<b>Undergraduate</b>												
State Universities	17,149	1,808	18,957	16,739	1,779	18,518	(410)	-2.4%	(29)	-1.6%	(439)	-2.3%
Community Colleges	9,710	9,901	19,612	10,224	10,592	20,816	514	5.3%	691	7.0%	1,204	6.1%
Charter Oak	315	451	766	304	437	741	(11)	-3.5%	(14)	-3.1%	(25)	-3.3%
Total Undergraduate	27,174	12,160	39,334	27,267	12,808	40,075	93	0.3%	648	5.3%	741	1.9%
<b>Graduate</b>												
State Universities Graduate	1,281	1,320	2,601	1,254	1,295	2,549	(26)	-2.0%	(25)	-1.9%	(51)	-2.0%
Charter Oak	8	40	48	8	39	47	-	0.0%	(1)	-2.5%	(1)	-2.1%
Total Graduate	1,289	1,360	2,649	1,262	1,334	2,596	(26)	-2.0%	(26)	-1.9%	(52)	-2.0%
<b>Total Undergraduate &amp; Graduate</b>												
State Universities	18,429	3,128	21,557	17,993	3,074	21,068	(436)	-2.4%	(54)	-1.7%	(490)	-2.3%
Community Colleges	9,710	9,901	19,612	10,224	10,592	20,816	514	5.3%	691	7.0%	1,204	6.1%
Charter Oak	323	491	814	312	476	788	(11)	-3.4%	(15)	-3.1%	(26)	-3.2%
Total FTE	28,463	13,520	41,983	28,529	14,142	42,672	67	0.2%	622	4.6%	689	1.6%

**CONNECTICUT STATE UNIVERSITIES**

ENROLLMENT - HEADCOUNT & FTE

FY22 Actual vs. FY23 Budget

ATTACHMENT G

						Variance						
HEADCOUNT - Avg Fall and Spring Semesters						Headcount FY23 Budget vs. FY22 Actual						
FY22 Actual			FY23 Budget			Full Time		Part Time		Total		
Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	
<b>HEADCOUNT Enrollment</b>												
<b>Undergraduate</b>												
CCSU	5,757	1,644	7,401	5,757	1,644	7,401	-	0.0%	-	0.0%	0.0%	
ECSU	3,336	702	4,038	3,199	683	3,881	(137)	-4.1%	(19)	-2.7%	(156)	-3.9%
SCSU	5,379	1,233	6,612	5,148	1,171	6,319	(232)	-4.3%	(62)	-5.0%	(293)	-4.4%
WCSU	3,272	741	4,013	3,250	740	3,990	(22)	-0.7%	(1)	-0.1%	(23)	-0.6%
CSU Total Undergraduate	17,744	4,320	22,063	17,353	4,238	21,591	(390)	-2.2%	(82)	-1.9%	(472)	-2.1%
<b>Graduate</b>												
CCSU	468	1,407	1,875	468	1,407	1,875	-	0.0%	-	0.0%	-	0.0%
ECSU	77	95	172	89	93	181	12	15.1%	(3)	-2.6%	9	5.3%
SCSU	793	1,158	1,951	739	1,100	1,839	(54)	-6.8%	(58)	-5.0%	(112)	-5.7%
WCSU	80	529	609	80	529	609	-	0.0%	-	0.0%	-	0.0%
CSU Total Graduate	1,418	3,189	4,606	1,375	3,128	4,503	(42)	-3.0%	(60)	-1.9%	(103)	-2.2%
<b>Total</b>												
CCSU	6,225	3,051	9,276	6,225	3,051	9,276	-	0.0%	-	0.0%	-	0.0%
ECSU	3,413	797	4,210	3,287	775	4,062	(126)	-3.7%	(22)	-2.7%	(147)	-3.5%
SCSU	6,172	2,391	8,563	5,886	2,271	8,157	(286)	-4.6%	(120)	-5.0%	(405)	-4.7%
WCSU	3,352	1,270	4,622	3,330	1,269	4,599	(22)	-0.6%	(1)	-0.1%	(23)	-0.5%
CSU Total Headcount	19,161	7,508	26,669	18,728	7,366	26,094	(433)	-2.3%	(142)	-1.9%	(575)	-2.2%

	FTE - Avg Fall and Spring Semesters						Variance					
							FTE FY23 Budget vs. FY22 Actual					
	FY22 Actual			FY23 Budget			Full Time		Part Time		Total	
	Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)
<b>FTE Enrollment</b>												
<b><u>Undergraduate</u></b>												
CCSU	5,518	761	6,279	5,518	762	6,279	(0)	0.0%	0	0.0%	0	0.0%
ECSU	3,297	199	3,496	3,162	194	3,356	(135)	-4.1%	(5)	-2.7%	(141)	-4.0%
SCSU	5,172	525	5,697	4,913	499	5,412	(259)	-5.0%	(26)	-5.0%	(285)	-5.0%
WCSU	3,162	322	3,485	3,147	325	3,472	(16)	-0.5%	3	0.9%	(13)	-0.4%
<b>CSU Total Undergraduate</b>	17,149	1,808	18,957	16,739	1,779	18,518	(410)	-2.4%	(29)	-1.6%	(439)	-2.3%
<b><u>Graduate</u></b>												
CCSU	414	557	971	415	557	972	0	0.1%	0	0.0%	1	0.1%
ECSU	68	40	108	78	39	117	10	14.6%	(1)	-2.8%	9	8.2%
SCSU	721	480	1,201	684	456	1,141	(36)	-5.0%	(24)	-5.0%	(60)	-5.0%
WCSU	78	243	320	78	243	320	(0)	-0.3%	(0)	-0.1%	(0)	-0.1%
<b>CSU Total Graduate</b>	1,281	1,320	2,601	1,254	1,295	2,549	(26)	-2.0%	(25)	-1.9%	(51)	-2.0%
<b><u>Total</u></b>												
CCSU	5,932	1,318	7,250	5,932	1,319	7,251	0	0.0%	1	0.0%	1	0.0%
ECSU	3,365	240	3,605	3,240	233	3,473	(125)	-3.7%	(7)	-2.8%	(132)	-3.7%
SCSU	5,893	1,005	6,898	5,598	955	6,553	(295)	-5.0%	(50)	-5.0%	(345)	-5.0%
WCSU	3,240	565	3,805	3,224	568	3,792	(16)	-0.5%	3	0.5%	(14)	-0.4%
<b>CSU Total FTE</b>	18,429	3,128	21,557	17,993	3,074	21,068	(436)	-2.4%	(54)	-1.7%	(490)	-2.3%

**CONNECTICUT COMMUNITY COLLEGES**

ATTACHMENT G

ENROLLMENT - HEADCOUNT &amp; FTE

FY22 Actual vs. FY23 Budget

HEADCOUNT Enrollment	HEADCOUNT - Avg Fall and Spring Semesters						Variance					
							Headcount FY23 Budget vs. FY22 Actual					
	FY22 Actual			FY23 Budget			Full Time		Part Time		Total	
College	Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)
Asnuntuck	388	876	1,264	404	825	1,229	16	4.1%	(51)	-5.8%	(35)	-2.8%
Capital	471	1,903	2,374	465	2,058	2,523	(6)	-1.3%	156	8.2%	150	6.3%
Gateway	1,577	3,688	5,265	1,709	3,956	5,665	132	8.4%	268	7.3%	400	7.6%
Housatonic	1,041	2,274	3,314	1,167	2,345	3,512	127	12.2%	72	3.1%	198	6.0%
Manchester	1,307	2,835	4,141	1,317	2,952	4,269	11	0.8%	118	4.1%	128	3.1%
Middlesex	718	1,174	1,891	682	1,290	1,972	(36)	-4.9%	117	9.9%	81	4.3%
Naugatuck Valley	1,471	2,960	4,430	1,615	3,238	4,853	145	9.8%	279	9.4%	423	9.5%
Northwestern	381	793	1,174	381	793	1,174	1	0.1%	-	0.0%	1	0.0%
Norwalk	1,124	2,725	3,849	1,224	2,942	4,166	100	8.9%	217	8.0%	317	8.2%
Quinebaug Valley	362	722	1,083	362	722	1,084	1	0.1%	1	0.1%	1	0.1%
Three Rivers	937	1,909	2,846	923	2,048	2,971	(14)	-1.5%	139	7.3%	125	4.4%
Tunxis	1,165	1,860	3,025	1,175	2,028	3,203	11	0.9%	168	9.0%	179	5.9%
<b>CCC Total Headcount</b>	<b>10,939</b>	<b>23,716</b>	<b>34,655</b>	<b>11,424</b>	<b>25,197</b>	<b>36,621</b>	<b>486</b>	<b>4.4%</b>	<b>1,481</b>	<b>6.2%</b>	<b>1,967</b>	<b>5.7%</b>

FTE Enrollment	FTE - Avg Fall and Spring Semesters						Variance					
							FTE FY23 Budget vs. FY22 Actual					
	FY22 Actual			FY23 Budget			Full Time		Part Time		Total	
College	Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)
Asnuntuck	365	323	688	381	311	692	16	4.5%	(12)	-3.8%	4	0.6%
Capital	413	828	1,241	411	898	1,309	(2)	-0.5%	70	8.4%	68	5.5%
Gateway	1,389	1,572	2,961	1,495	1,682	3,177	106	7.6%	110	7.0%	216	7.3%
Housatonic	912	902	1,813	1,025	950	1,975	114	12.5%	48	5.4%	162	8.9%
Manchester	1,176	1,166	2,342	1,183	1,239	2,422	7	0.6%	73	6.3%	80	3.4%
Middlesex	646	493	1,139	620	529	1,149	(26)	-4.0%	36	7.3%	10	0.9%
Naugatuck Valley	1,299	1,266	2,565	1,436	1,400	2,836	137	10.6%	134	10.6%	271	10.6%
Northwestern	341	332	672	358	321	679	17	5.1%	(11)	-3.2%	7	1.0%
Norwalk	996	1,167	2,163	1,087	1,274	2,361	91	9.1%	107	9.2%	198	9.2%
Quinebaug Valley	323	277	600	355	271	626	33	10.1%	(6)	-2.2%	26	4.4%
Three Rivers	842	810	1,652	834	882	1,716	(8)	-1.0%	72	8.9%	64	3.9%
Tunxis	1,011	766	1,776	1,039	835	1,874	28	2.8%	70	9.1%	98	5.5%
<b>CCC Total FTE</b>	<b>9,710</b>	<b>9,901</b>	<b>19,612</b>	<b>10,224</b>	<b>10,592</b>	<b>20,816</b>	<b>514</b>	<b>5.3%</b>	<b>691</b>	<b>7.0%</b>	<b>1,204</b>	<b>6.1%</b>

**CHARTER OAK STATE COLLEGE**

ENROLLMENT - HEADCOUNT &amp; FTE

FY22 Actual vs. FY23 Budget

HEADCOUNT Enrollment	HEADCOUNT - Avg Fall and Spring Semesters						Variance					
	FY22 Actual			FY23 Budget			Headcount FY23 Budget vs. FY22 Actual					
	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time		Part Time		Total	
College	Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)
<u>Undergraduate</u>												
Charter Oak	372	1,169	1,541	360	1,156	1,516	(12)	-3.2%	(13)	-1.1%	(25)	-1.6%
<u>Graduate</u>												
Charter Oak	10	88	98	9	82	91	(1)	-10.0%	(6)	-6.8%	(7)	-7.1%
Total Headcount	382	1,257	1,639	369	1,238	1,607	(13)	(0)	(19)	(0)	(32)	(0)
FTE Enrollment	FTE - Avg Fall and Spring Semesters						Variance					
	FY22 Actual			FY23 Budget			FTE FY23 Budget vs. FY22 Actual					
	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time		Part Time		Total	
College	Full Time	Part Time	Total	Full Time	Part Time	Total	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)	#s Inc(Dec)	% Inc(Dec)
<u>Undergraduate</u>												
Charter Oak	315	451	766	304	437	741	(11)	-3.5%	(14)	-3.1%	(25)	-3.3%
<u>Graduate</u>												
Charter Oak	8	40	48	8	39	47	-	0.0%	(1)	-2.5%	(1)	-2.1%
Total FTE	323	491	814	312	476	788	(11)	(0)	(15)	(0)	(26)	(0)