

**BOARD OF REGENTS FOR HIGHER EDUCATION  
CT STATE COLLEGES AND UNIVERSITIES (CSCU)  
MINUTES OF REGULAR MEETING  
WEDNESDAY, JUNE 28, 2023  
CONDUCTED IN PERSON AND VIA WEBEX  
LIVESTREAMED ON**

[https://www.youtube.com/watch?v=BoU7gv3\\_O\\_g](https://www.youtube.com/watch?v=BoU7gv3_O_g)

<b>REGENTS – PARTICIPATING (Y = yes / N = no)</b>	
JoAnn Ryan, Chair	Y – In Person
Richard J. Balducci	Y – In person
Ira Bloom	Y – Remote
Felice Gray-Kemp	Y - Remote
Holly Howery	Y – In Person
Juanita James	Y - Remote
Sophia Jappinen	Y - Remote
James McCarthy	Y – In Person
Richard Porth	Y – In Person
Ari Santiago	Y – Remote
Erin Stewart	Y – Remote
Elease E. Wright	Y – Remote
*David Blitz, FAC Vice Chair	Y – In Person
*Colena Sesanker, FAC Chair	Y – In Person
*Dante Bartolomeo, Labor Commissioner	N
*Dr. Manisha Juthani, Public Health Commissioner	Y - Remote
*Alexandra Daum, DECD Commissioner	N
*Charlene Russell-Tucker, Education Commissioner	N
*Kelli-Marie Vallieres, Chief Workforce Officer	N
<i>*ex-officio, non-voting member</i>	

**CSCU STAFF:**

Terrence Cheng, CSCU System President  
 Jessica Paquette, Executive Director for Presidential Initiatives  
 Danny Aniello, Executive Director for System Project Management  
 Ben Barnes, CSCU VP of Finance and Administration  
 Dr. Rai Kathuria, CSCU Provost & SVP of Academic and Student Affairs  
 Dr. Paul Beran, Interim President, Western CT State University  
 Dr. John Maduko, President, CT State Community College  
 Dr. Dwayne Smith, Interim President, Southern CT State University  
 Ed Klonoski, President, Charter Oak State College  
 Dr. Elsa Nunez, President, Eastern Connecticut State University  
 Dr. Zulma Toro, President, Central CT State University  
 Natalie Wagner, AVP of Administration & Deputy Chief Financial Officer  
 Pam Heleen, Secretary of the Board of Regents (recorder)  
 Manohar Singh, SCSU, Dean of Graduate and Professional Studies  
 Leigh Appleby, Director of Communications  
 Sean Bradbury, Senior Director of Government Relations and External Affairs

1. **CALL TO ORDER**

Chair Ryan called the meeting to order at 10:02 a.m. Following roll call, a quorum was declared.

2. **ADOPTION OF AGENDA**

Chair Ryan noted that one change needed to be made to the agenda; a second item needed to be added to the Executive Committee report concerning the consummation of the merger of the community colleges.

*The motion to adopt the amended agenda was made by Regent Howery, seconded by Regent Wright and adopted by unanimous voice vote.*

3. **CHAIR RYAN'S REMARKS**

- Chair Ryan thanked Regents Howery and Gray-Kemp for their service to the Board. The tenures end on June 30, 2023.

4. **PRESIDENT CHENG'S REMARKS**

- President Cheng thanked everyone for attending in person and remotely.
- NECHE's approval of CT State's third and final progress report:  
NECHE's approval, received in mid-June, allows CSCU to end a six-year process that unifies the community college campuses into one singularly accredited institution. He noted the shared curriculum, fewer barriers for students, reduced duplication, as well as guided pathways advisors on each campus to help increase enrollment and retention. Faculty across campuses are collaborating, as CT State also established a new shared governance process, created and voted on in less than one year.  
President Cheng thanked President John Maduko, his team, faculty and staff for shepherding this process through its final stages. He also thanked the administrators who pursued this goal, all the way to its completion, specifically Presidents Michael Rooke of NWCCC and Mary Ellen Jukoski of TRCC, CT State CFO Kerry Kelly. President Cheng recognized the members of the BOR, both past and present, for their leadership, especially during the hardest of times. He also recognized Governor Lamont, his team, multiple legislators, business leaders, and community partners, who have lent their support.  
He noted that he hopes everyone will look to the future as an opportunity to create solutions together.
- Major leadership changes at our institutions:
  - Dr. Joseph Bertolino took an opportunity to lead Stockton University in NJ, an institution in his home state. Dr. Bertolino's leadership at SCSU for six years paved the way for Interim President, Dr. Dwayne Smith.
  - President Cheng thanked Interim President Paul Beran at WCSU, who in just one year reorganized the leadership team, engaged the faculty, built stronger relationships in the community, brought more support to key areas of health and safety that had been deprived of resources, and uncovered certain past practices that will be improved to the betterment of the university.
  - President Elsa Nunez of ECSU will be retiring at the end of the 2023-2024 academic year. For 17 years, she has been a staunch advocate and fearless leader for Eastern, and it shows in their academic outcomes and national rankings, the growth and development of their physical campus, and in the institution's financial situation.

- President Cheng thanked all of institution presidents for their leadership, vision, collegiality, and partnership in not only doing what is best and right for their institutions, but for the system.
- Other system accomplishments:
  - At the May BOR meeting, the achievements and recognition of our faculty were recognized. They bring prestige and honor to CSCU institutions with their scholarship, research, creative work, and service, even as they serve CSCU students with rigor, compassion, and care inside and outside the classroom.
  - President Cheng thanked the collective bargaining unit and faculty leaders for their advocacy and diligence, specifically Louise Williams, John O'Connor, and Cindy Stretch of AAUP, Seth Freeman and Elle Vandermark of the 4Cs, Gregg Crerar of AAUP, Larry Salay and Dennis Bogusky of SUOAF, Colena Sesanker and David Blitz representing the FAC, and all campus-based leaders.
  - President Cheng thanked CSCU's DEI leaders who created a remarkable day of training that nearly 400 managers from across our system participated in throughout the spring semester. He cited it as the kind of work that is emblematic of the power of a majority-minority system like CSCU.
  - He noted that CSCU made great strides in system-wide grants and extramural funding, enhanced external partnerships to the benefit of statewide workforce development, our communities, and our students. CSCU continued to improve upon existing and create new programs that best serve our students in the 21st century.
  - President Cheng also commented on CSCU 2030, noting that CSCU did not secure a major state investment in our system. The end of legislative session brought CSCU a budget that yielded approximately \$160M more than the Governor's originally proposed budget, helping to stabilize for FY24, and see FY25 and outgoing years soberly and honestly. The 2030 process and experience were also valuable as it recommitted CSCU to high-quality, affordable, accessible education, leading to life-sustaining wages and career growth, and socio-economic impact across Connecticut.
- Spending plan resolution:
  - President Cheng commented that, if approved, the spending plan resolution will allow CSCU to do the work of the system, while working to achieve savings targets at each institution.
  - After hearing from faculty and staff in person, and via email, and consulting with the BOR, there will be amendments to the resolution that will strike reference to consultants, and also strike the request for \$4M from reserves.
  - President Cheng noted that he is committed to working with each president and their institutional leadership teams to follow shared governance in all processes, in a way that will allow for as much flexibility and latitude in local decision making, while remaining unified and accountable.
  - He continued by noting that this is not a two-year biennium budget problem. The demographics of Connecticut and the entire New England/northeast region show a decline in traditional college-age students for the next two decades. This is an opportunity, as institutions and as a system, to change, to evolve, and to meet the challenges that lie ahead while continuing to serve students and communities at the highest level, in new, innovative, and transformative ways.
- President Cheng thanked Regent Holly Howery and Regent Felice Gray-Kemp for their service to CSCU and to the Board.

- Dr. Colena Sesanker responded to President Cheng's remarks, specifically to the opening of CT State, acknowledging the work that still has to be done. She mentioned that the shared governance structure is in place and the possible underestimation of the costs associated with the College.

## 5. PUBLIC COMMENT

The Board received hundreds of email communications prior to this meeting; in most cases, emails were identical. A sample, along with written communications in support of the public comment are included as Attachment A.

<u>Student</u>	<u>Faculty/Public</u>
Hazel Hill Tunxis Community College (comments read into the record by Dr. David Blitz)	Louise Williams <b>IN PERSON</b> President – CSU AAUP History Dept. – CCSU
	John O'Connor <b>IN PERSON</b> CSU – AAUP Sociology Dept. - CCSU
	Cynthia Stretch <b>IN PERSON</b> CSU – AAUP Vice President English Dept. - SCSU
	Brendan Cunningham <b>VIRTUAL</b> Treasurer - AAUP Economics and Finance Dept. – ECSU
	Seth Freeman <b>IN PERSON</b> President, 4Cs
	Christine Japely <b>VIRTUAL</b> English Dept. Norwalk Community College

President Cheng responded to remarks made during public comment.

- He thanked everyone who set time aside to provide public testimony.
- Leadership fully recognizes the strain that the proposed tuition increases would put on our students. Decisions related to this proposal were not made lightly. This is only one approach proposed to try to work through CSCU's budgetary challenges.
- President Cheng agreed with Professor Stretch concerning CSCU 2030 and the inclusion of the faculty in the process. He expressed that as CSCU moves forward, we will work more diligently to include faculty partners and collective bargaining units in such processes.
- He would like to continue to drive forward a discussion of shared governance. Some public comments make this discussion challenging. We all need to push ourselves to uncover the bold, audacious thinking that will lead us to success.
- In respect to Professor Japely's comments concerning the findings of consultants, President Cheng agreed that the right consultant is everything. If CSCU were to work with external partners, we would need a firm that understands our world.

One of President Cheng's priorities going into the next academic year is to increase transferability within CSCU and to increase retention measurably. If improvements in these areas are achieved, marked increases in revenue and enrollment will be seen in performance metrics.

Regent Stewart thanked those who participated today to give the Board feedback.

Dr. Sesanker (representing the faculty at the community colleges) agreed that we cannot afford to be fighting each other right now. She stated that in regard to the fight for CSCU funding, its strategy and scope, needed to be significantly broader. The faculty and unions were quiet all session long because they didn't know how to justify it (CSCU 2030). She continued by stating that many members didn't know if they had a job in 2 days (in food pantries, libraries) which will ultimately affect students.

She asked if leadership has laid the groundwork for true collaboration if they feel like they are under attack and are not serving students. She stated that there is nothing more vicious than the politeness of a Board room if we understand structural injustice. We cannot face the challenges ahead unless we are all in with a vision that will actually benefit our students and State. She stated that we are not there right now.

President Cheng thanked Dr. Sesanker and committed to work to get the faculty and staff the resources they need to serve CSCU students. He mentioned that there is a legacy, a muscle memory, of how we deal with one another which is hard to break down and as long as he leads CSCU, he will always be professional, will always listen, learn, and find ways to do and be better. He asked that we all commit to doing this.

Dr. David Blitz provided commentary. The full text of his remarks can be found in Attachment B.

## **6. APPROVAL OF PREVIOUS MEETING MINUTES**

### **- May 18, 2023 Meeting Minutes**

*On a motion by Regent Stewart and seconded by Regent Wright, the May 18, 2023 Regular Meeting minutes were approved after a unanimous voice vote.*

### **- June 6, 2023 Special BOR Meeting Minutes**

*On a motion by Regent Balducci and seconded by Regent Howery, the June 6, 2023 Special BOR Meeting minutes were approved after a unanimous voice vote.*

## **7. CONSENT AGENDA**

*On a motion by Regent Porth, seconded by Regent Bloom, the Consent Agenda was unanimously adopted.*

### **Academic Programs**

#### **Discontinuations**

- i. Supply Chain Analytics – Central CT State University

#### **New Program**

- i. Business Analytics – B.S. – Central CT State University

#### **Modifications**

- i. Graduate Reading – Remedial Reading and Language Arts Specialist – Graduate Certificate – Southern CT State University [Modification of Instructional Delivery]

- ii. Masters in Arts in Teaching - Secondary Education – Western CT State University  
[Modification of Instructional Delivery]

**CT State Resolutions**

**CT State Program Alignment**

- i. Health Science – A.S. Degree
- ii. Photography - Certificate

**CT State Policies**

- i. Academic Standing – New
- ii. Associate Degrees – Revision
- iii. Grading, Notations, and Academic Engagement – Revision

**CSU Professor Nomination**

**Finance Items**

- i. CSCU 2020 Funding Reallocations
- ii. Gateway Community College – Acceptance of Gifts
- iii. Salary Approval for CCSU Chief Human Resources Officer

**RESOLUTIONS APPROVED ON CONSENT**

**a. Academic Programs – Discontinuations**

- i. **RESOLVED:** That the Board of Regents for Higher Education approve the discontinuation of the Supply Chain Analytics Official Certificate Program at Central Connecticut State University effective Spring 2022.

**b. Academic Programs – New Programs**

- i. **RESOLVED:** That the Board of Regents for Higher Education approve the licensure of a program in Business Analytics (CIP Code: 30.7001, OHE# TBD) leading to a Bachelor of Science at Central Connecticut State University; and grant its accreditation for a period of seven semesters beginning with its initiation, such initiation to be determined in compliance with BOR guidelines for new programs approved on or after April 3, 2020.

**c. Academic Programs – Modifications**

- i. **RESOLVED:** That the Board of Regents for Higher Education approve the modification of a program – MS in Graduate Reading - Remedial Reading and Language Arts Specialist – Graduate Certificate (CIP Code: 13.1315/ OHE# 18926), specifically a modification of instructional delivery from on ground to hybrid at Southern Connecticut State University.
- ii. **RESOLVED:** That the Board of Regents for Higher Education approve the modification of a program – Masters in Arts in Teaching-Secondary Education (CIP Code: 13.1205 / OHE# 18716), specifically a modification of instructional delivery from on ground to online, at Western Connecticut State University.

**d. CT State Resolutions – Program Alignment**

- i. **RESOLVED:** That the Board of Regents for Higher Education approves the licensure and accreditation of the following degree and certificate for Connecticut State Community College, developed from a degree and/or certificate previously approved by the Board for one or more of the 12 individually accredited colleges. These programs meet the specific requirements of the Board's General Education (BOR 20-082) and CSCC College and Career Success 101 (BOR 20-099) policies. All programs also meet the Credit Normalization policy (BOR 14-111) or are within any credit exemptions previously approved by the Board, unless otherwise noted below:

Program	Program Type	Minimum # of Credits
1. Health Science	A.S.	60
2. Photography	Certificate	18

**e. CT State Resolutions – Policies**

- i. WHEREAS, The Board of Regents for Higher Education pursuant to its statutory authority in Connecticut General Statute Section 10a-6 shall “establish policies and guidelines for the regional community-technical college system” (CSCU’s 12 community colleges); and WHEREAS, the Board of Regents has resolved to consolidate the 12 individual community colleges within the Connecticut State College and Universities System into a singularly structured and accredited College with 12 campuses; and WHEREAS, a comprehensive review of all community college policies appearing in the Board of Trustees of Community-Technical Colleges Policy Manual is underway, including review by the CT State Cabinet, committees of CT State faculty and administrative staff, CSCU Chief Financial Officer, CSCU’s General Counsel’s Office; and WHEREAS, it has been determined by the above review group that Community Colleges Policy 3.8, Satisfactory Progress is complicated and leads to student confusion; and WHEREAS, the CT State Senate has approved the attached new policy; therefore, be it RESOLVED, that the Connecticut Board of Regents for Higher Education rescind BOT Community College policy 3.8; and be it further RESOLVED, that the Board of Regents adopt the attached new policy effective with the fall 2023 semester which ensures that academic standing and satisfactory academic progress are distinct, deficit language is removed, and structured supports are provided to students; and be it further RESOLVED that the Board of Regents charges CT State administration with the communication of the new policy to all CT State Community College staff.
- ii. WHEREAS, The Board of Regents for Higher Education pursuant to its statutory authority in Connecticut General Statute Section 10a-6 shall “establish policies and guidelines for the regional community-technical college system” (CSCU’s 12 community colleges); and WHEREAS, the Board of Regents has resolved to consolidate the 12 individual community colleges within the Connecticut State College and Universities System into a singularly structured and accredited College with 12 campuses; and WHEREAS, a comprehensive review of all community college policies appearing in the Board of Trustees (BOT) of Community-Technical Colleges Policy Manual has taken place, including review by the CT State Cabinet, committees of CT State faculty and administrative staff, CSCU Chief Financial Officer, CSCU’s General Counsel’s Office; and WHEREAS, BOT Policy 3.3.5 – Associate Degrees – Multiple (last amended in October 1987) was written to provide guidance for managing students earning multiple degrees from more than one Connecticut community college; therefore, updates to language appropriate for the merged college environment are required; and WHEREAS, it has been determined that BOR Policy 1.13 which describes the CSCU Associate Degrees is the appropriate location to house such a policy; now let it be RESOLVED, that the Board of Regents for Higher Education approves the rescission of the BOT policies 3.3.5; and be it further

RESOLVED, that the Board of Regents for Higher Education approves the revision of BOR Policy 1.13 as attached; and be it further

RESOLVED that the Board of Regents charges CT State administration with the communication of the rescissions to all CT State Community

- iii. WHEREAS, The Board of Regents for Higher Education pursuant to its statutory authority in Connecticut General Statute Section 10a-6 shall “establish policies and guidelines for the regional community-technical college system” (CSCU’s 12 community colleges); and WHEREAS, the Board of Regents has resolved to consolidate the 12 individual community colleges within the Connecticut State College and Universities System into a singularly structured and accredited College with 12 campuses; and WHEREAS, a comprehensive review of all community college policies appearing in the Board of Trustees (BOT) of Community-Technical Colleges Policy Manual has taken place, including review by the CT State Cabinet, committees of CT State faculty and administrative staff, CSCU Chief Financial Officer, CSCU’s General Counsel’s Office; and WHEREAS, BOT Policy 3.5.1 – Granting an “Incomplete” has been determined to be out of date and BOT Policy 3.5.2 – Administrative Transcript Notations – Letters Other Than A-F has been replaced by BOR Policy 1.19; and WHEREAS, it has been determined that BOR Policy 1.19 requires revision to reflect current CT State Community College policy and clarification of process; now let it be RESOLVED, that the Board of Regents for Higher Education approves the rescission of the BOT policies 3.5.1 and 3.5.2; and be it further RESOLVED, that the Board of Regents for Higher Education approves the revision of BOR Policy 1.19 as attached; and be it further RESOLVED that the Board of Regents charges CT State administration with the communication of the rescissions to all CT State Community College staff.

**f. CSU Professor Nomination**

WHEREAS, The President of Southern Connecticut State University, Dr. Joseph Bertolino, has recommended that Dr. David Pettigrew, Professor of Philosophy be appointed as Connecticut State University Professor and Connecticut State Colleges and Universities President Terrence Cheng concurred; and

WHEREAS, Dr. Pettigrew, a highly distinguished teacher and scholar, has served Southern Connecticut State University since 1987 as a member of the Department of Philosophy, while attaining extraordinary levels of achievement in research, teaching and service, and

WHEREAS, Professor Pettigrew has earned international recognition for his research and human rights activities related to the genocide in Bosnia and Herzegovina, therefore be it

RESOLVED, That the title of Connecticut State University Professor is herewith awarded by the Board of Regents to Dr. David Pettigrew of Southern Connecticut State University effective June 29, 2023, pursuant to the BOR/AAUP Collective Bargaining Agreement; and be it further

RESOLVED, That Professor Pettigrew be entitled to all the rights, privileges and responsibilities pertaining to this honor.

**g. Finance Resolutions**

- i. WHEREAS, pursuant to CGS 10a-91d (c), the Board of Regents shall approve reallocation of CSCU 2020 program funds at the completion of a project to other CSCU 2020 named projects and programs; and



WHEREAS, four named “line item” projects that were funded between FY 2011 through FY 2020 as part of the CSCU 2020 Program are complete; and

WHEREAS, \$6,786,965 of uncommitted funding for four projects will be reallocated to their respective Universities Code Compliance/ Infrastructure Improvement programs; and

WHEREAS, the projects and associated funding are as follows:

1. FY 2016, 17, 19 & 20 – Central Willard and DeLoreto Hall, \$804,006
2. FY 2011, 14 & 16 – Eastern Fine Arts Instructional Center, \$402,641
3. FY 2011, 14, 16 & 17 – Eastern Goddard & Communications Building, \$761,178
4. FY 2016, 17, 19 & 20 – Southern Health & Human Services, \$4,819,140

Now therefore, be it

RESOLVED, \$6,786,965 of uncommitted funds from completed CSCU 2020 projects will be reallocated to their respective University Code Compliance/Infrastructure Improvement programs.

- ii. WHEREAS, Gateway Community College is the recipient of a generous donation of a 2021 GMC Terrain donated by Gallagher Buick, of New Britain, for laboratory and experiential instruction in the college’s Automotive Technology Program; and

WHEREAS, The donation will allow Gateway Community College to include the latest in the automotive technology curriculum and provide the students with learning and career opportunities that they previously did not have; now, therefore, be it

RESOLVED, The Board of Regents accepts and acknowledges with appreciation the following gift donated by Gallagher Buick:

Description: 2021 GMC Acadia, VIN: 1GKKNXLS3MZ111907  
Total Current Market Value: \$12,373.22

- iii. WHEREAS, the Connecticut State Colleges and Universities sets forth a Management and Confidential personnel policy establishing the requirement for BOR approval of any planned hiring salary offer at or above the third (3rd) quartile of the grade; and

WHEREAS, the \$198,000 salary offer proposed by President Toro for the Central Connecticut State University Chief Human Resources Officer candidate Christopher Wethje falls above the 3rd quartile of the FY24 Executive 1 classification level of \$185,159; and

WHEREAS, President Toro has recommended that the proposed salary is necessary to secure the employment of the most qualified individuals; now therefore be it

RESOLVED, that the Board of Regents for Higher Education hereby approves the hiring salary offer of \$198,000 to Christopher Wethje for the position of Chief Human Resources Officer for Central Connecticut State University.

**8. ACADEMIC & STUDENT AFFAIRS COMMITTEE – Committee Chair Bloom**

The Academic & Student Affairs Committee met on May 5 and June 9 and Committee Chair Bloom thanks the Board for approving, on Consent, the items put forward. He called attention to the appointment of CSU Professor Dr. David Pettigrew.

**9. AUDIT COMMITTEE – Committee Chair Elase Wright**

No report.

**10. FINANCE & INFRASTRUCTURE COMMITTEE – Committee Chair Balducci**

- a. Tuition and Fee Adjustments – Regent Balducci made the motion and Regent McCarthy seconded it. Chair Ryan opened the item for discussion.

- Regent Balducci noted that Committee met on June 21 and considered 5 items; 3 were passed on the Consent Agenda and 2 will be presented during the Committee report.
- Regent Balducci summarized the Tuition and Fee Adjustment resolution.
  - Regent Stewart commented on her opposition to the resolution and noted for the record that she would be voting against the tuition and fee increases.
  - Regent Wright asked about previous years' tuition increases/freezes and whether keeping tuition flat inevitably leads to increases to catch up. Discussion followed.
  - Regent Bloom asked for confirmation concerning the tuition increase (for most students) being covered by the increase in the maximum PELL grants and other financial aid set-asides. Discussion followed.
  - Regent McCarthy acknowledged the challenge CSCU faces and stated that a tuition increase is a difficult and complicated issue. He indicated for the record that he is ready to vote yes on the resolution with the understanding that the plans to address the larger issues are not clear as of yet.
  - Regent Santiago asked when the more in-depth plans will be ready. Discussion about deadlines and process followed.
  - Regent Porth noted CSCU's very challenging environment, especially as it relates to the FY25 State budget. He appreciates the work of the Finance Committee and CSCU leadership put into the proposed resolutions. He indicated for the record that he plans to vote yes on both Finance resolutions.

On a motion by Regent Balducci and seconded by Regent McCarthy, the Tuition and Fee Adjustments resolution was approved with 11 Yea votes and 1 Nay vote (Regent Stewart).

- b. CSCU Spending and Deficit Mitigation Plan – Regent Balducci introduced the resolution. The spending plan as presented includes a \$13.7 million deficit in FY 24; projections for FY25 and FY26 show deficits of \$147 and \$210 million, respectively. The resolution includes additional steps that the Board is requiring of System and institution leadership to address the deficit.
- i. The System will establish procedures to require each institution to develop a deficit mitigation plan by November 1.
  - ii. The System will lead a comprehensive program review of academic and student support programs by all 6 institutions and will conduct an analysis of the system organization.
  - iii. The System will develop a plan for communicating with internal and external constituencies to ensure that this process is transparent and reflects our commitment to shared governance.

Regent Balducci introduced two amendments to the resolution as follows:

- The removal entirely of the allocation of system reserves for costs related to the deficit mitigation effort. The system staff will return once specific costs have been identified.
- The elimination of the requirement that the system engages a consultant to perform the system analysis.

On a motion by Regent Balducci and seconded by Regent Howery, the amendment to the CSCU Spending and Deficit Mitigation Plan resolution was adopted by unanimous voice vote.

Regent Balducci opened the item for discussion.

- Regent McCarthy noted that he was pleased that Regent Stewart had asked to have the consulting line removed during the Finance Committee meeting. He was happy to support the amendments and that the final resolution more clearly separates FY24 from the years that follow. He is supportive of the resolution as a way to move forward immediately. He expects that we will all be working to make FY24 even more positive than it is now and to make the prospects for future years more positive.
- Regent Stewart commented that she was pleased to see the amendments made and expressed her strong feelings about not having firm timeframes and was not convinced that the Board would be an active participant in the process. She noted for the record that she would be voting against the spending and deficit mitigation plan resolution.
- Regent Santiago appreciates the changes that were made and noted for the record that he would be voting against the spending and deficit mitigation plan resolution. Discussion followed.
- President Cheng noted that if needed, Special Meetings of the Board will be scheduled. In addition, any proposals submitted from the institutions will need to be review in light of the collective bargaining contracts.
- Regent Howery commented that business as usual will not be an adequate approach this year and that this resolution lays out clear expectations for the work ahead. She noted that for the record, she is in favor of the resolution.
- Regent Wright suggested that “holds” be placed on Regents calendars for possible Special BOR meetings.
- Dr. Blitz made suggestions to the resolution. Regent Balducci noted that Dr. Blitz’s suggestions were reviewed, and many are incorporated in the final wording of the resolution. President Cheng also noted that Dr. Blitz’s suggested revisions have been read and analyzed. Discussion followed.

On a motion by Regent Howery and seconded by Regent Balducci, the amended CSCU Spending and Deficit Mitigation Plan resolution was approved with 10 Yea votes and 2 Nay votes (Regent Stewart and Regent Santiago).

**11. HUMAN RESOURCES & ADMINISTRATION COMMITTEE – Committee Chair Howery**

No report.

**12. EXECUTIVE COMMITTEE – Chair Ryan**

- a. Establish the Title “Chancellor” of the Connecticut State Colleges & Universities  
Chair Ryan made the motion and Regent Howery seconded it. Chair Ryan opened the item for discussion.
  - Regent McCarthy noted the Board’s need to rationalize the titles of executives across the System. Current organizational titles do not lend themselves to transparency and clarity. A comparison to other neighboring higher education systems indicates that the Chancellor is the single CEO of their systems.
  - Dr. Blitz spoke in favor of the resolution.
  - Regent Stewart noted for the record that she would be voting against the resolution to change President Cheng’s title to Chancellor Cheng given all the other discussion around the status of the institution.

On a motion by Chair Ryan and seconded by Regent Howery, the resolution to “Establish the Working Title of Chancellor” was approved with 11 Yea votes and 1 Nay vote (Regent Stewart).

- b. Consummation of Merger of Connecticut Community Colleges – This item was added to the agenda at the beginning of the meeting; Secretary of the Board read the following resolution into the record:

WHEREAS, The Board of Regents for Higher Education is the governing body for the regional community-technical college system and is responsible for the development of the institutions within its jurisdiction; and

WHEREAS, the Board of Regents in accordance with Connecticut General Statute section 10a-6 resolved to merge the 12 individual regional community-technical colleges within the regional community-technical college system into a singularly structured and accredited College with 12 campuses (BR17-155); and

WHEREAS, the Board of Regents resolved to submit a Substantive Change request to the New England Commission of Higher Education (NECHE), requesting accreditation of the single accredited college upon the merger of the 12 individually accredited regional community technical colleges; and

WHEREAS, on May 14, 2020 the Board of Regents authorized the merger of the 12 individual regional community-technical colleges into a single institution and named the successor institution Connecticut State Community College; and

WHEREAS, the Connecticut State Community College is established to serve all of the geographical regions of the state as provided by Connecticut General Statute section 10a-78; and

WHEREAS, the New England Commission of Higher Education (NECHE), at its June 16, 2023 meeting, voted to grant initial accreditation to Connecticut State Community College effective July 1, 2023; and

WHEREAS, the Board of Regents and CSCU leadership expect the official letter from NECHE at the beginning of July 2023 providing accreditation for the Connecticut State Community College; therefore, be it

RESOLVED, the Board of Regents consummates the merger of its twelve (12) regional community-technical colleges:

Asnuntuck Community College, Capital Community College, Gateway Community College, Housatonic Community College, Manchester Community College, Middlesex Community College, Naugatuck Valley Community College, Northwestern Community College, Norwalk Community College, Quinebaug Valley Community College, Three Rivers Community College and Tunxis Community College  
to become a single college, Connecticut State Community College (“CT State”), an accredited institution within the constituent unit of the Connecticut State Colleges and Universities, effective July 1, 2023, and be it further

RESOLVED, that CT State, as the successor institution of the 12 regional community-technical colleges, assumes all assets, liabilities, rights and obligations of each of the legacy regional community-technical colleges, including but not limited to all contractual assignments; and be it further

RESOLVED that CT State President is the institution’s chief executive officer and executive authority financially, contractually, academically and administratively for all current and future campuses; and be it further

RESOLVED, that pursuant to the responsibility to confer academic degrees contained in section 10a-72 of the Connecticut General Statutes, the Board of Regents for Higher Education authorizes the CT State President, or their designee, to validate and award diplomas signifying the conferring by the Board of the associate degree or certificate upon students who have completed requirements of programs approved by the Board of Regents and who have been recommended for such degrees by the faculty of the college.

Regent Howery made the motion which was seconded by Regent Porth. Chair Ryan opened the item for discussion.

- Dr. Blitz commented that changes will also need to be made to the Connecticut General Statute. He also added that a guarantee to continue services at all of the existing community college campuses should be added.

*On a motion by Regent Howery and seconded by Regent Porth, the resolution for Consummation of the Merger of Connecticut Community Colleges” was approved by unanimous voice vote.*

### **13. EXECUTIVE SESSION**

At 12:54 p.m. on a motion by Regent Howery, seconded by Regent Balducci, the Board voted to go into Executive Session for the purpose of discussion concerning the appointment, employment, performance, evaluation, health or dismissal of a public officer or employee. Chair Ryan announced that no votes would be taken in Executive Session. Chair Ryan directed CSCU President Cheng to remain with the Board in Executive Session.

### **14. ADJOURNMENT**

With the conclusion of the Executive Session, Chair Ryan declared the meeting adjourned at 2:15 p.m.

Submitted,

Pamela Heleen  
Secretary of the CT Board of Regents for Higher Education

Attachment A – Written Comments

June 28, 2023

Board of Regents Meeting



**Testimony to the CSCU Board of Regents**  
at their meeting of June 28, 2023  
by  
**Louise Blakeney Williams**  
History Professor CCSU, President CSU-AAUP

I am Louise Williams, a History professor at CCSU and President of CSU-AAUP.

I am here to express my concerns about the authorization of funds for President Cheng to hire an outside consultant to help devise a long-term mitigation plan for our system.

While I am not opposed to spending money on consultants, I believe that the choice of which consultant to hire is very important. And I think that choice must be made collectively, with your input and that of the university presidents, faculty, and staff.

I have this concern because of our history of hiring consultants in the past, and because I have read a number of scholarly studies recently about Higher Ed consultants.

According to these experts there are a handful of top consulting firms, but they all give almost identical advice regardless of the type of institution they consider. In fact, scholars conclude that they all use the same “playbook.”

- Some scholars conclude that because their common advice can be gotten from the consultants position papers and promotional literature or the scholarly studies there isn’t a need to hire them at all. (McClure 2017, 13) (Education Advisory Board Business Affairs Forum 2014, 6)

This playbook has a number of common elements.

First, fear and uncertainty about the future is created with “crisis narratives” that require drastic solutions. (McClure 2017, 4, 12)

- A very recent example of a common crisis narrative is the statement about the closure of Cabrini University and its purchase by Villanova this month (June 2023). Institutional leaders claimed that the institution faced “significant financial challenges, decreasing enrollment, and an increasingly competitive higher ed environment” that could not be overcome except by extraordinary measures.

Second, those solutions always involve server cuts in the name of containing costs and increasing efficiency. Consultants rarely emphasize efforts to increase revenue.

- As one scholar put it, “at no point in any of the documents was it considered a reasonable course of action to lobby state legislatures for more funding in the spirit of contributing to the public good.” (McClure 2017, 12)

While consultants recommend several ways to increase efficiency, they all boil down to reducing labor costs.

- This is hardly innovative. Everyone knows that personnel costs are 65-75% or more of the cost of running an institution of higher education.



- So it is not surprising that 60-65% of all savings recommended by consulting firms is in labor costs. (Education Advisory Board Business Affairs Forum 2014, 10)

In other words, almost all recommendations are ways to reduce the number of people employed at an institution.

- Savings on purchasing and energy costs are the only ones that do not require layoffs, but they do not save nearly enough.

For example, organizational restructuring, like back-office consolidation, shared services, automation, use of outside vendors, closer partnerships with private industry, primarily save money because it requires fewer employees.

Academic changes that consultants recommend include eliminating small majors, increasing class sizes, reducing reassigned time for faculty to work outside the classroom, or expanding online education. Again, they can call these “efficiencies” or even “new models of learning,” but really what they are intended to do is reduce the number of faculty employed.

And the savings promised by consultants are rarely achieved. One report concluded that savings from hiring these firms were “modest or even non-existent.” (Education Advisory Board Business Affairs Forum 2014) (See also, McClure 2017, 12 & 13)

And why is this? Mainly because the recommendations of consultants are rarely implemented in full, because they are made by firms that “lack of understanding of academic culture and shared governance” and do “not fully appreciate the complexities of higher education.” (McClure 2017, 3) (Education Advisory Board Business Affairs Forum 2014, 8)

In other words, the changes are much more difficult to implement than anticipated. They also are met with faculty and staff resistance and bad publicity that is impossible to ignore. So administrators either back down, or never even try to implement them. (Education Advisory Board Business Affairs Forum 2014, 12)

Scholars conclude: “it is not at all clear that spending money on consultants is an efficient or effective use of public resources.” (McClure 2017, 13)

So why do so many higher education institutions hire these consultants? This is not because they actually work, but because they are part of a “public performance.” It helps institutional leaders “maintain legitimacy by giving a public appearance of facing up to” the problems” and being efficient and effective. (McClure 2017, 5, 12)

We in the CSCU system should know this. We have “been there, done that.”

- For example, in 2014 the Boston Consulting Group was hired for \$1.9 million to create the “Transform 2020” plan. None of its recommendations were implemented, there was serious faculty resistance, and the president even had to resign. (Blitz, n.d., 7 & 8)
- In 2017 the plan for Students First followed the consultant playbook very closely with its merger and back-office consolidation. It is questionable how much of a success it has been. It is still not finished 6 years later. And in spite of the report given to the FAC ten days ago, an independent report on the success of consolidations across the country in 2021 argued that in Connecticut

there were only “some cost-savings” achieved “through non-faculty employee attrition.” (“A Review of Consolidations of Postsecondary Systems: The Alaska, Minnesota, and Connecticut Cases. Prepared for the Community College System of New Hampshire” 2021, 23)

- Even worse, they claimed that the merger did not solve some serious educational problems of retention and completion especially in the community colleges, and they warned that the faculty resistance to it never went away and continued to this day.

Even last year we saw how ineffective it is to hire a consultant. The National Center for Higher Education Management Systems [NCHEMS] was hired to report on Western Connecticut State university. (“Western Connecticut State University Report” 2022) Even though they are a non-profit organization, their report follows the for-profit consultant play-book. It concluded:

- That there is no revenue problem at Western. Western had been given enough money.
- The problem is a spending problem, and the solution is cost-savings by cutting.
- But cuts to administration had already been made, so the only thing left to cut is faculty and staff.
- They admit this will be difficult for impossible because of our union contracts.
- So, in the short term they recommended reducing the number of part-time faculty and cutting low-enrolled programs and courses.
- They gave no indication of how much money those meagre solutions would save.

Not surprisingly attempts to implement this were met with serious faculty resistance and bad publicity. The efforts to carry out these recommendations were stopped or slowed down. Again, the hiring of a consultant was a failure.

Why was there such faculty resistance? There are two main reasons.

- One of the principles all faculty hold dear is that change the curriculum, programs and majors, class sizes, or modality (ex. to online) have to be made on “sound educational principles,” not just to save money. Our job is to educate students and we want decisions to be made to help our students learn and succeed. Cost savings are secondary.
- The other cause of resistance is the lack of real consultation with faculty. Faculty were not involved in the choice of a consultant, in planning changes, and our objections to them were ignored. We had no choice but to protest publicly.

So, it seems to me that to hire another consultant following the same playbook is a waste of money. If this Board and President Cheng think that cutting personnel is the only way forward, don’t waste the money. Just do and suffer the consequences.

- Take responsibility for that decision and don’t pretend that you were forced to do it by “expert” opinion.

And there will be consequences. You may contribute to the death spiral we outlined to the legislature when we asked for more money.

- The crisis narrative of inefficient and failing universities, and the public opposition to recommended changes by faculty and staff, will create bad publicity.

- Students don't want to go to shrinking schools with fewer opportunities and unhappy faculty, and pay higher tuition at that. Who wants to pay more for less.
- New enrollment will decline, more students will transfer.
  - I have heard this is already happening at Western – advisors in high schools are telling students to stay away.
- We will have to make more cuts, until we no longer exist as a real system of higher education.

But there is another way.

Instead of focusing on cost savings and cutting, we need to look into creative ways to increase our revenue and do more with what we are lucky to have already.

Why not ask ourselves, and a consultant if we must have one, to help us expand rather than contract. Let's do more with what we have, not more with less.

- Don't ask what we did of NCHEMS for Western to come us with a plan "to live within its means." Let's expand those means as a way to be "fiscally sustainable" for the future. ("Western Connecticut State University Report" 2022, 1)

Most people claim that expanding the revenue is impossible if we can't get more state support because of the supposed enrollment crisis of the future. We can't get more money from students, because there will be less students.

This is the argument OPM and the Governor made when they refused to give us more state funding. This is also what Ben Barnes accepted as reality at the joint FAC-BOR meeting of June 16, 2023.

Barnes used figures from Nathan Grawe who argues in his book *The Agile College* that in the Northeast especially we will see a continued decline in traditional college going students at least until 2030. (Grawe 2021)

I read the book and am not convinced that Grawe's dire predictions will apply to Connecticut, which is a state very different from most others in the Northeast. So, I would like our system to rely on a study of Connecticut in particular before jumping to conclusions and making drastic changes based on them.

- There are reasons it could be less severe for us based on what Grawe takes into consideration in his predictions.
- For example, unlike states such as Vermont, Maine, New Hampshire, we have larger urban populations, more Latinos, more Eastern European immigrants, and less out migration, all of which will create more potential students.

I also hope that everyone reads the rest of the book, which is subtitled "How Institutions Successfully Navigate Demographic Changes."

Grawe thinks that we can deal with the decline if we focus on increasing the persistence and completion of existing students, and work harder at recruiting non-traditional and minority students who do not normally attend college or universities.

He especially thinks that our best bet is to keep our current students in school and paying tuition, and help them complete their degrees so they enter the workforce better prepared than others.

Other scholars say the same thing and argue for why increasing persistence and completion will also increase revenue.

- As one of them put it, “initiatives aimed at increasing retention are cost effective and lead to net revenue generation.” (Brown and Kurzweil 2018, 6)
- A student who remains at an institution for four years generates the same amount of revenue as four new students who leave after one year. But retention saves money because it costs 5 times as much to recruit a new student as to retain an existing one. (Brown and Kurzweil 2018, 5 & 6)

In fact, we could hire a consultant to help with this – if we must hire one.

In a quick internet search I found quite a few such consultants with many different plans and recommendations – not just one playbook.

For example, some consultants focus on educational data mining and learning analytics applied to current students in order to create individualized plans for the ones most at risk.

- Scholars note that this sort of thing has been used at Georgia State University and around 1,400 other colleges and universities successfully. (Shafiq et al. 2022)

One company even advertises that a 1% annual increase in student retention can gain \$25 million over 7 years for an institution with an annual tuition of \$10,000 and a student body of 10,000. (“Can Improving Student Retention Rates Increase Revenue?” 2023)

If this is true, CSCU with 32,000 ft and 32,000 part-time students could gain perhaps \$100 million with a 1% increase in retention.

- But 1% is a very small increase. Many schools with serious retention initiatives have seen 5-7% increases. For us that would mean \$500-700 million dollars.
- But even if we had a 2.5-3% increase we would get the \$200 million dollars that was missing from what the legislature gave us in 2026.
- Granted we would need some time to see that return, but if it is true, then perhaps we could ask the legislature to tide us over until it is realized.

And compare this to the claim of other scholars that savings schools who hire top consultants saw was approximately 2% of their total operating budget. For us that may mean only \$26 million dollars.

- We had \$1,275,000,000 in expenses in 2022 and 2% of that is \$26 million.
- But this would require massive layoffs that would take years to effect. (Education Advisory Board Business Affairs Forum 2014, 8)

I am not an expert in retention or in consulting companies. I don’t know if these companies are trustworthy or can do this. And I worry that some may recommend plans that faculty and staff will object to.

But I would like us to think about this as an option.

- I would rather gain money by helping students and using our existing faculty and staff to do so, than save money by hurting students, employees, and our institutions.

And perhaps we can even do it without a consultant at all.

- Our institutions already are working on it. We could find best practices in our system. There are many other institutions we could study and scholarship on persistence as well.
- For example, we could copy Goucher College. In 2018 the president created a “Goucher 2025 strategy committee” made up of faculty and staff to talk about choices to address the challenges they were facing. It was divided into multiple small groups that talked about the same questions and considered a wide range of options and what needed to be changed in their institutions for each. (Grawe 2021)

Ultimately this decision about a consultant is based on our vision of the value of our system of higher education and where it should go in the future.

- In fact, I think we must articulate that vision well before we hire a consultant. And it must be a vision that we all share – you the Board, President Cheng, the campus presidents, faculty, staff – and students.

We have to decide whether we want a smaller system that only provides second-rate worker training, or something else.

I, of course, want something else.

- I want a CSU system that focuses on students -- that cares for, nurtures, and mentors them, and that treats them as individuals who have different needs and interests and are given personal attention.
- I want a system that provides access for as many people as possible, not just to any degree, but one comparable to that of the best schools out there.
- And I want us to embrace the fact that we have enough faculty and staff, who are well-paid and well taken care of and have the time and tools to help students.
- I would like to think of our existing personnel, our numerous and varied programs, our small class sizes as assets, something we are proud of, something that makes us unique and better than other institutions, not as a burden or liability.

If we can have such institutions, plus increase our revenue also, then we have a real vision of something better for the future, that is not just sustainable, but that contributes to the real well-being of our students and the state.

And I think it has a chance of success because faculty and staff will help rather than resist, students will be more likely to enroll and stay in our institutions.

It also is a solution that will send a positive message about the future of our system, which may in turn convince legislators to give us some extra funding to tide us over while we implement it.

It is your choice and a very serious one for our system, for higher education in CT and as a model for higher education in the entire nation. The nation will be looking at what you do.

I can guarantee that the faculty will be watching you very carefully as well. We are more than happy to help you if you make the right choice. But we are more than prepared to oppose anything that hurts our students and schools.

So please consider very carefully before you write a blank check to hire a consultant and make sure that everyone, especially faculty and staff are included in that decision.

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As current vice-chair of the FAC and previously (in even years) its chair, I have three basic questions. After 12 years of the merged community colleges, state college and state universities into one overall system, 6 years of the planned merger of the community colleges into one institution, and the recent arrival of new leadership at the CSCU and BOR, the following need examination:

### Three Basic Questions

1/ Did the merger into one system, Connecticut State Colleges and Universities achieve its objectives of cost savings and better services? After a decade of operation, is the currently structured Board of Regents able to fulfil its mandate as stated in section 185 of state statutes, including respecting the distinct missions of the universities and colleges?

2/ Will the consolidation of the community colleges into one Connecticut State Community College achieve its objectives of cost savings, greater equity and better services? Has it achieved these objectives to date? Can the serious transition problems identified by the FAC be corrected in time for the Fall 2024 session?

3/ Can we resolve the budget shortfalls endemic to our system, and in particular for FY25 with a new narrative and positive measures rather than following the negative model of the OPM? That says that enrollment decline must result in budget cuts. It elicited the equally negative response we saw in the April 24 press release by CSCU: budget cuts will result in forced layoffs of both full and part time faculty and staff, increases in student tuition across the board, and elimination of programs, especially high overhead employment focused ones?

### The FY 24/25 Budget

At the immediate level of the recently adopted state budget, I note the following: While it is clear that the increased FY 24 budget can sustain, if only at current levels, the institutions of CSCU, the decreased FY 25 budget compared to that of FY 24 is a significant problem. The solutions proposed in the April 24 press release are part of an old narrative which should now be retired, and I quote:

- “-More than 650 full-time faculty and staff layoffs
- Nearly 3,000 part-time positions eliminated
- Five-percent tuition increase per year at the community college for the next two years and 5 percent increase at the universities for the 2024-25 academic year
- Elimination of high-subsidy programs, most of which are those which meet the state’s greatest workforce need”

Instead, we should consider measures such as the following:

1/ Use some of System Office, University and Community College reserves to offset part of the expected FY 25 deficit, while respecting the reserves of those member institutions which have budgeted adequately in the past;

2/ Retirements and resignations of senior faculty and staff are usually replaced at lower salary levels for new hires or can be deferred for a year;

3/ Adopt pension-based measures (additional years, AKA “golden handshake”) to encourage retirements of faculty and staff;

4/ Limit to existing numbers System Office personnel at all levels, since with a second system office in New Britain, the tendency may well be for each to expand into available space;

5/ Extend the 3 + 2 BA/MA programs already at some universities and programs to all eligible programs to attract additional students who might otherwise go out of state;

6/ Link employment oriented certificates to completion of the Associates Degree so as to retain students at the community college and better prepare them for possible career changes;

7/ Consider a 2+2 BA/MA for community college graduates who transfer into the major for which they have been fully prepared at the 100/200 college level;

8/ Incorporate sustainability in all building and renovation plans for both environmental protection and green energy economies;

9/ Develop a shorter term strategic plan (2-4 years) with a handful of priority objectives and specific metrics to be achieved in order to restore confidence with the executive branch and legislative leaders;

10/ Enlarge Honors Programs at universities to more students who might otherwise go out of state or to the private sector;

11/ On the basis of the above sort of measures in FY24, request mid-biennium adjustments for FY 25 as still needed.

These do not involve in any force layoffs, tuition hikes, or program elimination.

### Basic Principles

There are a number of basic principles which should underly the work of the Board and its relation with its constituent units (community college(s), Charter Oak, 4 CSUs):

1/ *Respect the distinct missions of the colleges and universities and Respect the autonomy and integrity of the constituent institutions:* The CSCU system is a system of three component systems: the community college and its 12 constituent units, Charter Oak, and the four Connecticut State Universities. We should respect a system of systems or federated approach which combines respect for the autonomy and integrity of the constituent units with cooperation and leadership from the central administration; policy should be based on consultation and consent of the constituent units, faculty and staff.

As an added measure for the transition to the one community college, continued college campuses and full services at all existing locations should be guaranteed, and their individual accreditations maintained as a fall back measure even as CSCC itself is accredited.

3/ *Respect shared governance:* This implies a willingness to fully take into account the expertise of faculty and staff, and to focus on mutual agreement rather than imposed resolutions to make needed changes in the system. The history of Students First has been one of management asserting its authority rather than seeking cooperation, to the detriment of the educational experience of students, and career satisfaction of faculty, staff and administrators.

4/ *Respect faculty control of curriculum and pedagogy:* Faculty must, by dint of their expertise, control curriculum and pedagogy - subject to final approval and funding by administration. Imposing course such as CS-101 or the forced "alignment" of diverse programs for the sake of uniformity destroys the very foundation upon which the CSCU constituent units are based – the classroom, laboratory, seminar and other experiences to which students participate and which faculty prepare and lead.

5 *Practice better communication and consultation* and on that basis we can envisage increased cooperation and to the extent advisable, coordination. But the command and control practiced by the former administration with perhaps an echo remaining at the System Office has to go entirely.

The changes in the last two years to BOR and CSCU leadership are significant and should augur well for improved functioning of the system and relations with its constituent units, faculty, staff and students. But old habits persist and lack of mutual trust needs to be further addressed. Given the very different narratives of the various constituencies, some new form of meeting to address the current crisis is needed, beyond regularly scheduled public meetings.



**RESOLUTION**

Concerning

**THE CONNECTICUT STATE COLLEGES & UNIVERSITIES  
SPENDING PLANS FOR FY 2024**

**AND  
ADDITIONAL ACTIONS  
TO RESOLVE CURRENT AND FUTURE  
BUDGET SHORTFALLS**

June 28, 2023

- 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 institution and the System Office submitted budgets for FY 2023 - 2024 to the Board of Regents; and
- WHEREAS, The proposed FY 2024 Spending Plan is based on the state appropriations to CSCU now effective for the coming year and incorporates information provided by the Governor’s office, OPM, the Office of the State Comptroller, legislative pronouncements, and collective bargaining agreements; and
- WHEREAS, A combination of low enrollment from the pandemic, rising faculty and staff costs, declining state aid and adverse changes to fringe benefits in the recently enacted biennial state budget results in material deficits at CT State, Western Connecticut State University and Charter Oak State College in FY 2024; and
- WHEREAS, Projections for FY 2025 and FY 2026 based on the enacted state budget and current operations show large deficits across all CSCU institutions, and demographers project steep drops in traditional college-aged population over the remainder of the decade; and
- WHEREAS, These circumstances indicate the need to take urgent action to address both the shortfalls in FY 2024 and the anticipated deficits in FY 2025 and FY 2026; and

- WHEREAS, CT State Community College, Charter Oak State College, the State Universities and the System Office have begun to plan for budgetary and operational changes that may be required to meet these financial challenges; and
- WHEREAS, Each institution commits to adhere to the budget, to maintain expenditure control within the challenging constraints established, and to carry out the additional measures charged by the Board of Regents to address the budget deficit; now therefore, be it
- RESOLVED, That the Board of Regents approves the FY2024 Spending Plan as summarized in Attachments A through F; and be it further
- RESOLVED, That the CSCU President shall establish procedures for all CSCU institutions to prepare plans to address anticipated budgetary shortfalls in FY 2024, FY 2025, and FY 2026, which shall be submitted to the Board of Regents by November 1, 2023; and be it further
- RESOLVED, That the CSCU President shall lead all CSCU institutions in an urgent and comprehensive effort to review academic and student support programs to ensure that they meet the mission of CSCU in a cost-effective manner; and be it further
- RESOLVED, That the Board of Regents charges that CSCU leadership conduct a thorough data-driven analysis of the CSCU system organization, structures, policies, and practices and to make recommendations for the future of CSCU; and be it further
- RESOLVED, That the CSCU President shall develop and carry out communications plans to ensure that efforts under this resolution reflect CSCU's commitment to shared governance and public transparency.

A Certified Copy:

A handwritten signature in black ink, reading "Pamela A. Heleen", written over a horizontal line.

Pamela Heleen, Secretary  
Board of Regents for Higher Education

**ACTION ITEM**

CSCU FY 2024 Spending Plan

Item Includes:

Executive Summary

Addressing Current and Future Budget Deficits

Connecticut State Universities

Connecticut Community Colleges

Charter Oak State College

Attachment A – CSCU FY24 Operating Budget

Attachment B – CSCU FY23 Operating Budget

Attachment C – CSCU FY23 Estimate

Attachment D – CSCU FY24 Budget, FY23 Estimate vs Budget

Attachment E – CSU FY24 Budget, FY23 Estimate vs Budget

Attachment F – CT State FY24 Budget, FY23 Estimate vs Budget

Attachment G – Institutional Enrollment HC and FTE

**EXECUTIVE SUMMARY**

The CSCU recommended Spending Plan includes expenditures in FY24 of \$1.205 billion, AGAINST revenue of \$1.191 billion from state appropriations and one time funding provided by the State, tuition and fees, auxiliary services and all other sources. The overall deficit is \$13.7 million across the six institutions and system office. While this shortfall is only 1% of the overall budget of CSCU, several individual institutions face serious deficits in FY24. Moreover, all CSCU institutions are

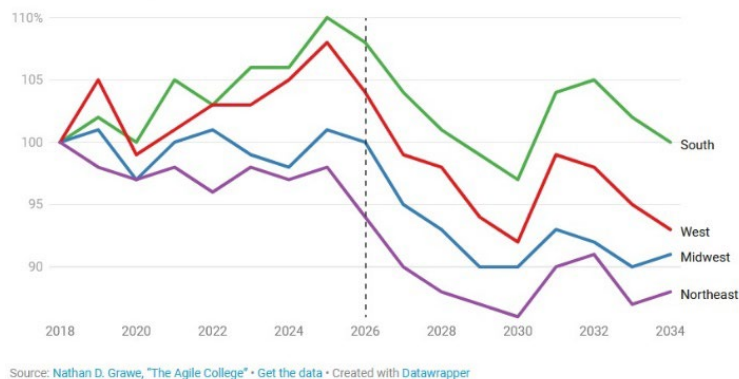
	<i>Projected Results</i>		
	<i>FY24 Bud</i>	<i>FY25 Proj</i>	<i>FY26 Proj</i>
<u><i>Millions (\$)</i></u>			
CCSU	13.5	(4.7)	(14.8)
ECSU	-	(8.0)	(12.7)
SCSU	5.5	(12.1)	(21.6)
WCSU	(12.0)	(21.6)	(25.2)
CT State	(33.6)	(97.8)	(124.6)
Charter Oak	(0.6)	(2.5)	(2.4)
Operations Support Funding	13.5	-	-
CSCU Total	<u>\$ (13.7)</u>	<u>\$ (146.7)</u>	<u>\$ (201.2)</u>

projected to face serious deficits in FY25 amounting to approximately 15% of current spending levels. Steps should be taken right away to address these future deficits.

In order to address the FY 24 deficit and the much more serious challenges in FY 25 and beyond, this spending plan recommendation includes additional measures that will allow CSCU institutions to develop and implement plans. Those changes are described below, along with more detailed reviews of the spending plans for each of CSCU's six institutions.

## ADDRESSING CURRENT AND FUTURE BUDGET DEFICITS

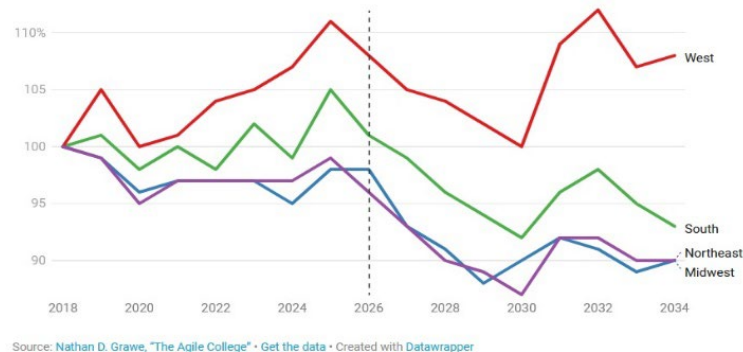
### 2-Year Colleges



The short-term budget challenge is compounded by long-term enrollment decline facing our industry as aggregate demand for higher education is projected to drop steeply between 2025 and 2030. As has been the case during the pandemic, community colleges and regional public universities in the northeast are expected to be hardest hit by widespread enrollment declines.

While the Northeast may see some improvement in 2-year enrollment through 2025, Nathan Grawe's projections show a 10% decline between 2025 and 2030 before stabilizing, based on demographics and trends in student preferences. A similar trend is presented for regional public universities. Other demographic projections, such as those from WICHE, confirm Grawe's conclusions, shown here.

### 4-Year Regional Colleges



In recognition of the two and three-year financial outlook and the longer-term demographic trends, this Spending Plan recommendation reflects the need for CSCU and its colleges and universities to reconsider our operations in light of reduced resources and a new environment.

The plan also includes a series of steps that will enable CSCU institutions to plan and make the changes necessary to thrive in the future. These actions include:

1. Require the system office to develop and administer procedures for all CSCU institutions including the system office to develop Deficit Mitigation Plans. These spending plans shall include:
  - Specific actions which can be implemented to ensure a balanced budget at each institution in FY25;
  - Short-term measures that will reduce deficits and limit the use of reserves by all CSCU institutions in FY24;
  - Specific timelines for implementation.
  - Provisions to ensure compliance with collective bargaining agreements.
2. Require the System Office to develop and administer procedures for all CSCU institutions to undertake a systematic review of academic offerings in order to ensure that they are meeting student and workforce demands and are financially sustainable within anticipated state subsidy levels.
3. Authorize the system to retain outside consultants to recommend or assist with changes necessary to ensure institutional sustainability in the face of financial and demographic pressures.
4. Require all CSCU institutions to submit their Deficit Mitigation Plans, including any recommended changes to academic programs, identifying any changes to hiring practices, and specifying any anticipated need for reserves to support operations during FY24 and FY25, to the Board of Regents at a future date to be determined.
5. Require the system, in consultation with institutions, to develop and carry out communication plans including development of metrics and schedule for public reporting and consultation with CSCU constituencies. These plans should build upon existing shared governance structures across CSCU.
6. Approve the expenditure of up to \$4 million of system reserves over FY24 and FY25 to support the activities necessary to plan and implement the changes required to achieve balanced budgets across CSCU.

State Aid to CSCU

The table below details the categories of state operating support that have been budgeted by the State of Connecticut for CSCU from FY22 through FY25 based on the recently enacted budget:

CSCU State Appropriations, FY 22 - FY 25

Account Name	Approved	Approved	Approved 6/5/23 per HB 6941	
	2022	2023	2024	2025
<u>State Appropriations</u>				
Charter Oak State College	3,459,107	3,656,390	3,127,472	3,182,468
Community Tech College System	153,376,054	172,456,308	208,495,341	217,494,271
Connecticut State University	161,882,818	174,367,292	176,054,688	178,635,888
BOR	436,324	453,500	460,084	466,906
Developmental Services	8,912,702	9,896,460	10,042,069	10,190,984
Outcomes-Based Funding Incentive	1,202,027	1,335,638	1,354,341	1,374,425
O'Neill Chair	-	315,000	315,000	315,000
	<u>\$ 329,269,032</u>	<u>\$ 362,480,588</u>	<u>\$ 399,848,995</u>	<u>\$ 411,659,942</u>
PACT Program - Debt Free Community College	14,000,000	15,000,000	23,500,000	28,500,000
Enhance Student Retention at Community Colleges	-	19,500,000	6,500,000	-
Additional Fringe Benefits Support	60,990,877	64,503,926	-	-
Deficiency Funding for Wages (Leg. Source ARPA FY23)	21,600,000	24,000,000	-	-
Provide Support for Salary Cost of the 27th Payroll	-	10,000,000	-	-
CharterO Additional State Approp (Graduation Fee Waiver)	140,000	140,000	-	-
Community Colleges: E-Commerce Training Program	-	65,000	-	-
Provide Operations Support Through Short-Term Recovery Funds	-	118,000,000	147,700,000	48,800,000
Provide Temporary Operating Support	-	-	55,000,000	27,500,000
<b>GRAND Total State Support</b>	<u><b>\$ 435,999,910</b></u>	<u><b>\$ 618,689,514</b></u>	<u><b>\$ 632,548,995</b></u>	<u><b>\$ 516,459,942</b></u>

**CSCU SPENDING PLAN**

The recommended operating budget and the budget projections provided here for FY25 and FY26 reflect the increases in personnel costs required by the SEBAC wage agreement and state statute; an increase of 10.7% in all other expenditures; and a 60% reduction in fringe benefits cost over FY23 estimated expenditures based on changes to how the state shares fringe benefit costs and reimbursements with CSCU (discussed below.) The proposed spending plan, along with the projections for FY25 and FY26, are summarized below:

## FY24 Budget, FY25 Projected Budget and FY26 Projected Budget vs. FY19

	FY19	FY24 Budget	FY25 Proj Budget	FY26 Proj Budget
<b>Revenue</b>				
State Aid (exc. Fringe)	297.6	540.3	429.8	363.8
State Fringe Support	281.9	41.7	41.7	41.7
Operating Revenue	665.0	589.6	607.1	630.8
Total Revenue	\$ 1,244.6	\$ 1,171.6	\$ 1,078.5	\$ 1,036.4
<b>Expenditures</b>				
Salaries	575.8	668.1	674.2	674.4
Fringe Benefits	378.2	179.9	188.8	190.0
Fin Aid/Waivers	73.3	80.5	83.0	86.4
All Other Expenses & Utilities	185.4	244.2	247.8	254.9
Debt Service	34.8	30.9	31.7	32.3
Other Transfers	(0.3)	1.8	(0.4)	(0.4)
Total Expenditures	\$ 1,247.2	\$ 1,205.3	\$ 1,225.2	\$ 1,237.6
<b>Net Change</b>	\$ (2.7)	\$ (33.7)	\$ (146.7)	\$ (201.2)
Additional State Funding	-	20.0	-	-
<b>Net Change</b>	\$ (2.7)	\$ (13.7)	\$ (146.7)	\$ (201.2)

Fringe Benefits changes

The Connecticut Legislature passed new legislation related to changes in fringe benefits cost for Higher Education Constituent Units: *“Beginning FY24, requires the (1) comptroller to pay the retirement-related fringe benefit costs for all employees of the constituent units of the state higher education system, rather than only for General Fund-supported employees; and (2) constituent units to fund their employee health and life insurance, unemployment compensation, and employers’ social security tax.”*

This new arrangement has some advantages for CSCU, including administrative simplicity and a lower fringe benefit rate that makes our institutions more attractive to grantors. Unfortunately, the change came in a year when the state also eliminated \$64.5 million in supplemental fringe benefit funding that had been provided last year, and the state’s calculation of a make-whole payment was short by \$16 million based on college and university projections.

As a result, the additional cost associated with the change in fringe benefits process is estimated at \$80.4 million over current estimate for FY23 across the system. The impact is especially severe at CT State, where state support up through FY23 allowed the college to protect students and their families from funding fringe benefits beyond \$1.9 million. For FY24, CT State calculates that tuition and fees will support \$45 million for fringe benefits. The increase across the universities is \$34 million. The fringe benefit changes are detailed below:

## FINANCE & INFRASTRUCTURE COMMITTEE

Millions (\$)	FY 19	FY 20	FY 21	FY 22	FY 23 Est	FY 24 Bud
<b>Total Fringe Benefits Cost</b>	\$ 378.2	\$ 379.6	\$ 403.0	\$ 413.9	\$ 453.8	\$ 179.9
GF Fringe Benefits Support	265.7	261.9	284.0	309.2	331.5	-
Additional OF Fringe Paid by State	16.2	24.4	36.6	61.0	64.5	-
State Funds for Fringe Benefits	-	-	-	-	-	41.7
<b>Net FB cost covered by Tuition</b>	\$ 96.3	\$ 93.3	\$ 82.4	\$ 43.7	\$ 57.8	\$ 138.2

	FY23 Estimate				FY24 Budget			FY24 Bud vs. FY23 Est	
	Total FB Cost	GF Fringe Support	Additional OF Fringe Paid by State	Net Paid by Tuition	Total FB Cost	State Funds for Fringe Benefits	Net Paid by Tuition	(\$)	%
Millions (\$)								Change	Change
Charter Oak State College	6.6	3.6	1.0	2.0	2.9	(0.6)	3.5	1.5	77%
CT State Community College	199.3	159.1	38.4	1.9	86.7	40.0	46.8	44.9	2364%
State Universities	247.5	168.4	25.2	53.9	90.3	2.3	88.0	34.0	63%
	\$ 453.4	\$ 331.1	\$ 64.5	\$ 57.8	\$ 179.9	\$ 41.7	\$ 138.2	\$ 80.42	139%

### Staffing Costs

Personnel costs continue to rise consistent with the SEBAC agreement ratified by the State and in accordance with collective bargaining agreements and state statutes. CSCU's projected FY24 SEBAC cost increase over FY23 is approximately \$30 million.

Full-time staff positions increase slightly in the spending plan compared to the estimated final result for FY23. This is due to the replacement of recently vacated positions or some newly added positions.

	Positions - Headcount (HC)								HC Change Inc(Dec)							
	FY2019				FY23 Estimate				FY24 Budgeted				FY24 vs. FY19			
	FT		PT		FT		PT		FT		PT		FT		PT	
	Faculty	Staff	Faculty	Staff	Faculty	Staff	Faculty	Staff	Faculty	Staff	Faculty	Staff	Faculty	Staff	Faculty	Staff
CSSU	435	508	591	88	396	504	591	85	416	535	606	85	(19)	27	15	-3
ECSU	200	360	301	119	165	375	247	96	158	386	247	90	(42)	26	(54)	-29
SCSU	418	548	590	18	410	563	638	97	408	565	554	97	(10)	17	(36)	79
WCSU	224	384	446	106	198	304	428	102	193	321	425	100	(31)	(63)	(21)	-6
CSU SO/BOR	-	39	-	4	-	42	-	-	-	42	-	-	-	3	-	-4
COSC	-	62	275	-	-	72	255	12	-	73	255	17	-	11	(20)	17
CT State	802	1155	4085	2516	751	1246	2331	1795	734	1239	2331	1674	(68)	84	(1,754)	-842
CCC Shared Services	-	-	-	-	-	161	-	2	-	165	-	1	-	165	-	1
CCC SO	-	110	-	4	-	27	-	-	-	28	-	1	-	(82)	-	-3
CSU Total	2,079	3,166	6,288	2,855	1,920	3,295	4,490	2,189	1,909	3,354	4,418	2,065	(170)	189	(1,870)	-790



Reserves

CSCU measures reserves based on the Unreserved Net Position (UNP) reported in our audited financial each year, without the impact of unfunded pension and retiree health benefits, which are held by the State.

During the pandemic, CSCU colleges and universities, buoyed by federal relief funds during the pandemic, were able to rebuild reserves to some degree. Reserves are available for use to support operations by the Board of Regents, but some amounts in reserve have been designated by institutions or the system office to support self-supporting activities, outstanding bonds, and grant activities. The table below shows the adjusted UNP as of June 30, 2022, and the amounts recommended by staff to remain designated and unavailable to support operations. Data updated and audited for FY23 will not be available until the annual audit is complete in December.

<b>CSCU Reserves, Designated and Available for Operations</b>								
	CCSU	ECSU	SCSU	WCSU	CSU-SO	Total CSU	CT State	Charter Oak
FY22 UNP per Financials	58,773,091	31,659,795	34,170,345	1,365,831	74,591,587	200,560,649	100,125,494	7,664,456
Designated, <u>not</u> available for operations	6,179,555	288,170	6,358,539	1,255,500	49,469,037	63,550,802	288,056	200,000
Total Available for Operations	<b>52,593,536</b>	<b>31,371,625</b>	<b>27,811,806</b>	<b>110,331</b>	<b>25,122,550</b>	<b>137,009,847</b>	<b>99,837,438</b>	<b>7,464,456</b>

## CONNECTICUT STATE UNIVERSITIES

Connecticut State Universities							
Millions (\$)	FY19	FY23		FY24 Bud	FY25 Proj	FY26 Proj	
		Budget	Estimate				
Revenue							
State Aid (exc. Fringe)	145.5	262.6	262.6	279.0	215.9	178.4	
State Fringe Support	137.7	192.9	193.5	2.3	2.3	2.3	
HEERF, ARPA and CRF Funding	-	2.5	2.5	-	-	-	
Operating Revenue	468.4	422.9	423.9	427.0	447.1	468.2	
Total Revenue	\$ 751.6	\$ 880.8	\$ 882.5	\$ 708.3	\$ 665.3	\$ 649.0	
Expenditures							
Salaries	323.7	383.7	360.9	366.5	366.1	366.3	
Fringe Benefits	208.1	266.3	247.5	90.3	96.8	97.9	
Fin Aid/Waivers	52.3	57.5	57.9	61.4	63.6	66.6	
All Other Expenses & Utilities	130.5	128.0	137.6	151.1	154.4	161.1	
Debt Service	34.8	30.9	30.3	30.9	31.7	32.3	
Other Transfers	(0.3)	7.9	23.9	1.3	(0.9)	(0.9)	
Total Expenditures	\$ 749.1	\$ 874.4	\$ 858.0	\$ 701.4	\$ 711.7	\$ 723.2	
Net Change	\$ 2.5	\$ 6.5	\$ 24.5	\$ 7.0	\$ (46.4)	\$ (74.2)	

Central Connecticut State University**FY2023**

CCSU is projecting a surplus of approximately \$10.9M for FY23 which was made possible by the additional one-time ARPA and RSA adjustments we received in addition to our projections on enrollment and housing coming in on target. The surplus is also a result of significant delays in hiring after the 105 retirements in FY22 where 55 of them occurred from May 1<sup>st</sup> through July 1<sup>st</sup>, 2022. We had anticipated refilling 65 critical positions in FY23 from retirements but only netted filling 31. The remaining approved positions from retirements will carry over to recruiting in FY24 along with other recent approvals of current retirements and resignations. In addition, favorable interest credits for the CHEFA payments on the residence hall and garages, and additional revenue from interest income have added to the funds available for CCSU to set aside for future known expenses such as the CISCO 7-year financing negotiated by the System Office and much needed critical energy center maintenance, etc. Investments were also made in critical lab equipment and technology needs in an effort to better serve our students including any areas of safety concern.

Without the additional one-time state funding along with the hiring best practices in place, CCSU would have experienced a deficit of \$33.6M and would not have been able to set funds aside that will benefit CCSU in the future.

**FY2024**

CCSU is projecting a preliminary surplus of approximately \$3.7M for FY24. Our projections assume flat enrollment for FT and PT from FY23 with the tuition and fee increase of 3 percent applied, as well as a conservative housing occupancy of 2,000 students, which has shown positive signs of rebounding to pre-pandemic levels. We are also experiencing additional increases in rental income and interest income with continued higher interest rates. The projections also include the additional one-time funds from carryforwards based on the appropriations committee proposal above the governor's original proposal which included continuing 50% of the ARPA funds from FY23. Any negative changes to what have been proposed could impact decisions being made in FY24.

The expenses include SEBAC raises, as well as continued recruitment to fulfill FY22 retirements and FY23 turnover in critical positions; this will keep CCSU moving forward and achieving our strategic goals. We also anticipate hiring additional faculty using savings from retirements for several new programs or expansion of programs such as Business Analytics, Social Work, Nursing, DNAP, and Engineering. CCSU continues to experience rising costs of operations such as facility maintenance and utilities. The proposed fringe change is anticipated to have a negative impact on CCSU of \$4.3M over what we covered in FY23 with Tuition and Fees versus the fringe paid by the state model.

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.

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 where possible.

**Short list of some initiatives in progress, refining or completed**

- ❖ Expanding our market for Enrollment by being deliberate about our outreach
- ❖ Personalized approach and outreach to schools
- ❖ Implemented Campus ESP
- ❖ Implemented Civitas scheduler to help build class schedules
- ❖ Refining Slate software implementation for continued improvement for recruitment and retention
- ❖ Create the College of Health and Rehabilitation Sciences

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 with financial stability.

**Eastern Connecticut State University****FY 2023**

Despite the anticipated increase in salaries and fringe, we have submitted a projection with a \$0.1 million surplus. The ability to do so is largely due in part to the \$19.3 million in federal and state funds we received this fiscal year.

Our overall Total Revenue is projected to increase by \$2.7 million. This increase is mainly due to the \$0.4 million in Additional Operating Fund Fringe Paid by State, and a projected \$1.9 million increase in All Other Revenue due to a 4% increase in STIF rates. Our overall enrollment declined from the prior year, which more than offset the board approved 5% increase in tuition and fee rates. As a result, our projected tuition and fee revenues are now \$1.3 million below budget. On a good note, more students have returned to the residence halls and a \$1.0m increase is projected in auxiliary revenues.

Total full-time personnel services are \$1.7 million lower than budgeted, which reflects the difficulty we've had in refilling positions. While we expect savings in part-time positions of \$0.5 million, is a net result from savings in hiring University Assistants and Student Labor offset by an increase in Rehired Retirees for areas where hiring has been difficult. The vacancies in full-time staffing have also caused an increase in overtime of \$0.2 million. We project our All Other Personnel Services will decrease by \$0.1 million. Lastly, the combination of lower than budgeted fringe benefit rates and the projected savings on vacant full-time positions is contributing to a \$4.5 million reduction in Fringe Benefits expense.

While we expected inflation to have an impact on almost every expense line in the Other Expenses category, we still managed to find savings. The projected \$0.7 million decrease in All Other expenses which reflects the savings identified in each division. Offsetting those savings is an increase of \$1.0 million in institutional financial aid/waivers and \$0.2 million in Utilities.

The \$0.7 million increase in Designated Transfers is for the board mandated Auxiliary Renewal and Replacement funds. The Other Designated Fund Requests are projected to decrease by \$8.2 million. The projected decrease in salaries and fringe benefits expense has negated the need to use Reserves for FY23 Salary Cost. Additionally, a line has been added for the \$4.5 million set-aside of reserves for IT equipment.

Overall, we project a surplus of \$0.1 million, but it is important to understand that this would not have been possible without the \$19.3 million in additional federal and state funds included in our projection.

**FY 2024 Spending Plan**

In the fiscal year to come, Eastern will have to absorb the negotiated FY24 4.5% wages increases and associated fringe benefits and continued inflationary costs, while the pool of traditional college-age students shrinks, and one-time federal/state funding dollars are reduced. A balanced budget has been achieved largely due in part to the additional \$17.0 million in federal/state funding.

Overall, tuition, fees, and auxiliary revenues are estimated to increase by \$0.7 million over FY23. The approved 3% rate increase has been nearly negated by a 3% decrease in full-time enrollment. Our enrollment strategies, include Out-of-State students paying the equivalent of the NEBHE rate, targeted recruitment in Michigan, New York, New Jersey, and Ohio, and our new nursing program are having some impact for the upcoming fall semester, and we're expecting an even greater impact for the 2024-2025 academic year. The driver behind the \$32.4 million decrease in revenue is the change in the support for Fringe Benefits Paid By State of \$31.3 million and the \$2.4 million reduction in additional federal/state support.

Personal Services and fringe benefits are expected to decrease by \$28.4 million. The biggest reason for the decrease is the \$25.5 million exclusion of retirement fringes due to the change in methodology proposed in the Governor's budget and approximately another \$3.0 million due to the net result of a projected 6% decrease in the retirement rates, a return to 26 payrolls, the impact of a 4.5% wage increase and no lump sum payouts. It is important to note that the change in fringe methodology resulted in a \$2.9 million unfavorable impact on our results. The refilling of full- and part-time positions continues to be done strategically and in a manner that best supports the students.

Our Total Other Expenses are expected to increase \$1.3 million. Inflation has been significantly impacting our utilities, repairs, travel, and food contract costs. Additionally, the system-wide negotiated Cisco contract is going to cost us an additional \$0.8 million over the FY23 budgeted amount.

The \$0.3 million savings in Designated Transfers over FY23, represents a decrease to 3% of the housing and food service revenue for the board mandated set aside funds for Auxiliary Renewal and Replacement. Also, the final payment for the Debt Service Parking Garage was made in FY23, however, the \$0.4 million savings from that has been offset by an increase in Transfers to the System Office. The \$4.9 million change in Total Other Designated Fund Requests is the net effect of using \$0.9 million of the \$4.5 million set aside in FY23 for IT Equipment, and the discontinuation of \$0.5 million in ARPA funding.

**Southern Connecticut State University****FY 2023**

Southern Connecticut State University is anticipating a FY23 year-end surplus of \$9.5 million. This is mostly due to a hiring freeze of 45 positions implemented earlier this fiscal year as well as an increased lag time for filling essential vacancies throughout the year. Rising interest rates resulted in an Interest Income (part of All Other Revenue) increase of \$2 million, and the resurgence of Lyman Theater offerings as well as Program Income brought in an additional \$.7 million.

Taken together these savings mean that the \$4 million draw from reserves authorized by the BOR to balance this year is not needed, and indeed we are projecting a surplus of \$9.5 million this year without using the authorized \$4 million in reserves, as per the mid-year report to BOR submitted on January 17<sup>th</sup>.

**FY 2024****Revenue**

Our FY24 budget plan reflects a surplus of \$5.4 million, without using reserves.

Very preliminary enrollment projections for Fall 23 suggest a continued, if moderating, downward trajectory; a 3% decline, in the aggregate (Undergrad and Grad, FT and PT). With a 3% tuition increase already approved by the BOR, tuition revenue will therefore be flat in the coming year.

For FY23, housing and dining did better than expected, but our history of conservatively estimating revenues leads us to assume flat occupancy until proven otherwise in August.

As previously stated, we are seeing a major rebound in interest rates in our cash management accounts (STIF). We have in recent years weaned ourselves off of budgeting against this revenue, as interest rates and revenue from this source have declined and can be unpredictable. However, we feel it prudent to budget a positive swing of \$1.5 million from this source in the coming year. We see, with new staffing, organization, and energy in Conference Services, that an additional \$100,000 in revenue might be expected out of this area in its inaugural year.

**Savings**

Our FY24 budget plan, as currently submitted, assumes the continuation of the hiring freeze of the 45 positions we did not fill in FY23, (or similar). Using the new fringe percentage (resulting from the State taking over the pension liability), this freeze should result in additional FY24 savings of about \$3.7 million.

Further, we anticipate savings from reduced adjunct faculty hiring, and reduced use of release time, of approximately, \$2.2 million plus fringe.

Energy savings will be buttressed in FY24 because this year will be the first full fiscal year of operation for the fuel cell array on the east side of campus, and the solar farm will be fully built out. We estimate savings of about \$1 million.

Similarly, we will avoid substantial additional utility expenses when, in FY24, the new School of Business has its first full year of operation. The Business building is heated and cooled by geothermal energy and electricity is supplied by an expansion of our solar capacity.

We intend to closely evaluate the scope of our on-campus shuttle service with priority given to the shuttle to Union Station. This will likely save \$400,000.

A number of environmental services contracts can be terminated and replaced cost effectively by SUOAF technicians, and certain HVAC maintenance contracts can cost effectively be replaced with additional NP3 maintainers, for an aggregate savings of \$250,000.

We note our commitment from the system to shift the cost for “care and custody” of the former Gateway Community College property at Long Wharf, thereby saving \$100,000 a year in utilities etc.

We will continue to look for new revenues and operational cost savings, as the budget process moves forward, to maximize savings, and build reserves, to partially mitigate expected deficits in FY25 and FY26, both of which will be primarily characterized by the permanent phase-out of one-time operating support from various sources. In fact, all such support will be phased out in 2026.

Western Connecticut State University**FY 2023**

Compared to the mid-year update (finalized on 1/23/23) where a balanced budget was projected, we are now projecting a surplus of \$4.0 million. A few key external and internal factors have contributed to both short-term and long-term savings:

At \$149.2 million, total revenue is projected to be \$935K less than the \$150.1 million forecasted at mid-year. Some of the key factors impacting revenue decreases and increases are as follows:

- Tuition & Fees: at \$52 million tuition & fees are projected to yield a decrease of about - \$877K (or -1.7%) over the mid-year budget of \$52.8 million due to less than projected NY/NJ enrollment (actual 764 versus estimated 800, a delta of 36 less NY/NJ students reduced tuition revenue by approximately \$810K).
- Room & Board: The total R&B is \$12.6 million. This reflects a -\$510K (or -3.89%) less than the mid-year budget of \$13.1 million, driven by less than expected NY/NJ enrollment.
- All Other Revenue: the projected \$3.2 million represents an increase of \$434K over the mid-year budget of \$2.8 million mainly due to increased interest income from interest rate hikes as shown in Short-Term Investment Fund (STIF) rates (<https://portal.ct.gov/OTT/Pension-Funds/STIF/STIF-Daily-Rate>).

Total projected operating expenditures, before debt services and WCSU's share of the System Office's operating expenses, are 139.2 million, a decrease of -3.4% (-\$4.8 million) over the mid-year budget of \$144.1 million. Some key factors impacting expense increases/decreases are as follows:

- Personnel Services: Full-time salaries expense decreased by -2.00% (-\$1.0 million) due to the longer replacement cycle for the approved vacant positions (there were 31 budgeted vacancies included in mid-year budget, only 11 have been filled) and additional 25 terminations since mid-year (10 resignations, 6 retirements, 3 interagency transfers, 3 non-renewals, 1 for other separation). Adjunct expenses reduced by approximately \$1 million because of the reduced course sections scheduled for Fall 2022 and Spring 2023 (the total course sections scheduled for Fall 2022 and Spring 2023 are 919 and 831 respectively, down -122 and -109 or -12% from Fall 2021 and Spring 2022 where there were 1041 and 940 sections scheduled respectively). Fringe benefits decreased by -4.2% (-\$1.91 million).
- Other Expenses (institutional financial aid, waivers, utilities, and other operating expenses): Institutional financial aid decreased by -6.2% (-337K), the waivers down by -4.8% (-\$54K), and utilities is projected to be 15% less (-\$640K). Other operating expenses are projected to be \$598K (or 2.8%) more mainly due to privatization of the snow removal (\$32K) and cleaning contract (\$157K) and mowing and landscaping (\$52K), WB mason paper good supplies cost increase (\$73K), refinishing of the sports floor in O'Neill Center



(\$65K), and repurposing the Westside dining that is currently retail to the All You Can Eat option (\$45K) as well as adding \$50K for presidential search-related expenses. Therefore, the net decrease for other expenses is -1.4% (-\$434K).

#### FY 2024

For FY24, WCSU's Spending Plan is reflecting the loss of one-time federal/state funding, 4.5% of negotiated SEBAC wage increases along with associated fringe benefits [additional expense of about \$2.9 million], new operating expenses of about \$670,000 from opening Berkshire Hall in Summer 2023 and continued rise in inflationary costs. No layoff plan is included in this FY24 projection.

The FY24 includes a 3% tuition rate increase. However, the impact on revenue is neutralized due to a projected decrease in enrollment of -3% (projecting Fall 2023 headcount to be 4,284, -133 or -3% down from Fall 2022 census 4,417). Therefore, WCSU is projecting a total **revenue** of \$116.8 million versus FY23's projected total revenue of \$149.1 million. This year-over-year decrease in revenue of about -\$32.4 million (or -21.7%) is driven by a change in the support for Fringe Benefits that led to the reduction of about 83% of total fringe benefit expenses that were paid by the State in FY23 (over \$35.5 million out of \$43 million for FY23. However, since expenses are being reduced by about \$25.6M, the net impact is about -\$10 million less state funding for fringe benefits in FY24).

Total FY24 **expenses** [before debt services and WCSU's share of the System Office's operations transfers], are projected at \$121.9 million versus FY23's forecast of \$139.4 million. This reflects a decrease of -\$17.5 million or -12.5%. The biggest reason for the decrease is the exclusion of retirement fringes due to the change in methodology proposed in the Governor's budget, a return to 26 payrolls, the impact of a 4.5% wage increase and no lump sum payouts. This leads to the reduction of WCSU's base expenditures by approximately \$25.6 million (projected \$17.4 million for FY24 versus estimated \$43 million for FY23). The inclusion of debt service expense of about \$6.9 million drives total expenses to about \$128.8 million, which leads to a projected budget deficit of about -\$12.0 million for FY24.

The university started on a path to build its operating reserve. It is not feasible, however, to set expectations that in one fiscal year, we should cut our way out of the cumulative impact of years of decline in reserve and the lingering impact of covid-19 dilemma on enrollment. Also, as we face an FY23 NECHE self-study accreditation, we remain hopeful to receive additional resources that will help us reflect a balance budget. We need resources and time before we start to reap the benefits associated with the many initiatives around academic programs, enrollment, housing occupancy, organizational changes, etc.

**Connecticut State Community College**

Connecticut State Community College (1)						
Millions (\$)	FY23			FY24 Bud	FY25 Proj	FY26 Proj
	FY19	Budget	Estimate			
Revenue						
State Aid (exc. Fringe)	148.6	246.5	246.5	256.7	209.3	180.8
State Fringe Support	140.9	202.7	197.4	40.0	40.0	40.0
HEERF and ARPA Funding	-	2.4	14.8	-	-	-
Operating Revenue	184.1	162.6	148.5	148.9	146.4	148.7
Total Revenue	\$ 473.6	\$ 614.2	\$ 607.2	\$ 445.6	\$ 395.7	\$ 369.4
Expenditures						
Salaries	243.6	301.5	282.4	290.3	296.8	296.8
Fringe Benefits	164.8	210.3	195.9	86.7	88.9	88.9
Fin Aid/Waivers	20.2	19.9	19.4	17.7	18.0	18.3
All Other Expenses & Utilities	52.4	78.0	73.7	89.5	89.8	90.0
Other Transfers	0.0	-	(3.4)	-	-	-
Total Expenditures	\$ 481.02	\$ 609.65	\$ 568.07	\$ 484.24	\$ 493.50	\$ 494.06
Operations Support Funding				5.0		
Net Change	\$ (7.4)	\$ 4.5	\$ 39.2	\$ (33.6)	\$ (97.8)	\$ (124.6)

(1) Includes CT State, Shared Services and System Office

**Overview**

As with nearly all institutions of higher education across the nation, the pandemic has exacerbated CT State Community College's underlying fiscal instability. Further, changes in the level of state support and the new fringe benefit cost sharing model intensify these challenges.

CT State Community College is proposing a FY24 spending plan of \$484.2 million, supported by revenues of \$450.6 million, resulting in a shortfall of \$33.6 million after transfers. This shortfall will be managed through a combination of deficit mitigation targets and use of reserves.

Planning for this challenge began in October 2022 when CT State leadership initiated a comprehensive deficit mitigation process which identified strategic priorities and areas of continued investment. The process required multi-year recommendations from each campus, and members of the cabinet, and planning remains underway.

Because of consolidation, management capacity has been enhanced and now exists to respond to these very challenges. Management has established robust budget development processes, implemented a uniform chart of accounts, and developed greater analytical capacity. Accordingly, through prudent fiscal management the reserves have increased from \$44.9 million in FY18 to \$100.1 million in FY22. Further, despite significant current year challenges, CT State expects to end FY23 with a positive balance of \$35 million which brings the FY23 reserves to an estimated \$135 million.

**Revenues**

Historically, the primary source of revenue for the community colleges has been state funding. During the pandemic as enrollments declined, federal resources were used to shore up lost

tuition revenue. However, as these federal funds expire the state is providing \$78.5 million in FY 24 for short term recovery funds. While this level of funding provides some temporary budget stability it does not fully meet the needs of CT State as the state block grant is not growing to meet the increasing collective bargaining costs, and the new fringe benefit funding model is not cost neutral as envisioned. Accordingly, CT State must reduce expenses or grow other sources of revenue to achieve structural balance.

### Tuition

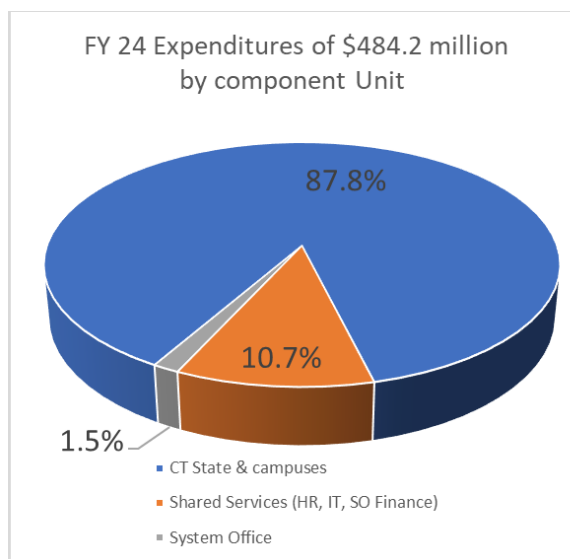
Consistent with institutions of higher education in the region and nationally, CT State estimates a 3% enrollment decline in FY24, a 2% enrollment decline in FY25 and a modest increase of 1% in FY26. The financial impact of these declines is partially offset by a recommended tuition increase of 5%, resulting in an increase of \$9 per credit, or \$210 annually. The net impact of the forecast enrollment decline and increased tuition yields a \$2.1 million revenue gain, or a 2.2% increase over FY23.

### Expenditures

Despite fiscal challenges, CT State presents a budget that continues to invest in areas of strategic priority, as articulated in President Maduko's 100 Days Report, which can be found at <https://www.ct.edu/files/pdfs/CTState-Progress-02-2023.pdf>.

Specifically, the FY24 budget preserves instructional and student support services while investing in:

- **Mental Health** – by hiring seven Wellness Counselors to ensure each campus has a least one professional member who is a licensed clinician, and by continuing the partnership for free, 24/7 telehealth options for health and counseling.
- **Public Safety** – by expanding police officers to Norwalk Community College; by expanding building and grounds officers to Northwest Connecticut Community College; by adding an additional officer at Gateway Community College; and by hiring a CT State Police Captain to oversee accreditation of the police department.
- **Human Resources** – by engaging with the American Association of State and Colleges and Universities (AASCU) to assess the human resources and payroll organizational design, culture, process evaluation, and areas for improvement and by hiring the inaugural Vice President of Human Resources reporting directly to President Maduko; and
- **Diversity, Equity and Inclusion (including EEO and disability services)** – by hiring two additional staff: 1) an Intake and Data Manager to support the twelve campuses with Civil Rights investigation, case management, and data collection (all of which are necessary to comply with state and federal law and policy); and 2) a Director of Campus Climate to coordinate and support campus level efforts to advance *CT State Goal 2: Goal II: Achieving Equity in Student Outcomes and Workforce Cultural Representation*.



### Personnel

Personnel and related costs have always been the largest area of expenditure and represent approximately 78% of the FY24 budget despite some offsetting changes in fringe benefits discussed below. It is important to note that the FY24 personnel expenditures increase by \$7.8 million or 2.8% over the current fiscal year despite collective bargaining increases of \$9.1 million.

### Fringe Benefits

Under the newly adopted state budget, beginning in FY24 the state will pay the retirement-related fringe benefit costs for all employees of the constituent units of the state higher education system, rather than only for General Fund-supported employees. CT State will fund the employee health and life insurance, unemployment compensation, and employers' social security tax for all employees. Accordingly, there are significant revenue and expenditure presentational changes to the FY24 budget which can skew year-over-year comparisons of both revenue and expenditures. (Specifically, General Fund Fringe benefit costs which were \$159.0 million in FY23 are no longer provided as state support in FY24 and the costs for fringe benefits decline from \$199.3 million in FY23 to \$86.7 million).

**Although this was intended to be revenue neutral, the net effect is that CT State is now bearing \$46.8 million in fringe benefit costs in FY 24, which causes significant fiscal strain.**

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
<b>CT State</b>						
Total Fringe Benefits Cost	\$ 164,791,906	\$ 164,223,501	\$ 172,188,679	\$ 173,588,697	\$ 199,342,542	\$ 86,738,901
GF Fringe Benefits Support	124,748,958	123,693,721	134,807,284	148,961,762	159,079,939	-
Additional OF Fringe Paid by State	16,200,000	24,400,000	36,550,000	37,532,956	38,365,000	-
<b>State Funds for Fringe Benefits</b>						39,980,379
Net FB cost Paid by Tuition	\$ 23,842,948	\$ 16,129,780	\$ 831,395	\$ (12,906,021)	\$ 1,897,603	\$ 46,758,522

### Consolidated Reporting

The FY24 budget is presented in the same format as FY23. The largest part of the budget is CT State Community College which reflects the twelve campuses and the central administrative office in New Britain. For transparency, the System Office, and Shared Services (which includes Accounting, IT, Purchasing, HR and Payroll) budgets are presented separately.

**Charter Oak State College**

Charter Oak State College						
	FY23					
Millions (\$)	FY19	Budget	Estimate	FY24 Bud	FY25 Proj	FY26 Proj
<b>Revenue</b>						
State Aid (exc. Fringe)	3.1	6.0	6.0	3.5	3.5	3.5
State Fringe Support	3.0	4.6	4.6	(0.6)	(0.6)	(0.6)
ARPA Funding	-	0.1	0.1	-	-	-
Operating Revenue	12.6	10.7	11.5	14.3	14.1	14.5
Total Revenue	\$ 18.7	\$ 21.4	\$ 22.2	\$ 17.2	\$ 17.1	\$ 17.5
<b>Expenditures</b>						
Salaries	8.1	10.3	10.3	10.8	10.8	10.8
Fringe Benefits	5.1	7.0	6.6	2.9	3.1	3.2
Fin Aid/Waivers	0.8	1.5	1.4	1.4	1.5	1.5
All Other Expenses & Utilities	2.5	3.4	3.2	3.6	3.7	3.8
Other Transfers	-	0.4	0.6	0.5	0.5	0.5
Total Expenditures	\$ 16.45	\$ 22.58	\$ 22.10	\$ 19.26	\$ 19.55	\$ 19.86
Operations Support Funding				1.5		
<b>Net Change</b>	<u>\$ 2.2</u>	<u>\$ (1.2)</u>	<u>\$ 0.1</u>	<u>\$ (0.6)</u>	<u>\$ (2.5)</u>	<u>\$ (2.4)</u>

**FY2023**

Charter Oak ended FY23 with a balanced \$22M dollar budget reporting a small cash gain in the included spending plan. Factors impacting the budget that were previously unknown included the following:

- Increased Spring enrollment
- Difficulty filling personnel positions timely
- Lower than anticipated fringe benefits
- Higher interest rates on the short-term investment pool

Reserves at the end of the year are projected to increase approximately \$400K year over year bringing Charter Oak's combined unrestricted reserve balance to \$8.1 million. The increase in reserves is primarily driven by the extinguished liability associated with the 27<sup>th</sup> payroll.

**FY2024**

Prior to any budget mitigation efforts in FY24, Charter Oak was facing a deficit of \$3.6M primarily driven by budget cuts proposed by the governor/legislature and personnel raises included in the SEBAC agreement. The college has been able to partially reduce the deficit through the following action items:

Beginning FY24 deficit:	(\$3,603,751)
3% proposed tuition rate increase:	+ \$350,000
4% year over year planned enrollment growth:	+ \$441,000
Additional grant revenue awards:	+ \$425,000
Reduction of student institutional aid:	<u>+ \$60,000</u>
FY24 deficit remaining:	(\$2,327,751)

While OPM's proposal to change the management of fringe benefits is an answer to long term complaints of the State's higher education units; OPM has mandated Charter Oak make payments back to the State as part of this fringe benefit change proposal. Charter Oak is estimated to lose an additional \$350K as part of this proposal on top of the cuts already proposed. In the future, College leadership hopes to meet with OPM to look at historical and then current fringe trends to ensure OPM's change to fringe management is cost neutral to the school long term. The likelihood of success any inequities the new model introduces does not appear promising based on public OPM commentary to date but efforts will still be made.

The current FY24 spending plan proposed by management is to enact the above mitigation strategies until the full details of the State appropriations budget and final allocation of pandemic funding is resolved. Management would then propose a revised budget deficit mitigation plan in the Fall detailing which portion of the FY24 deficit would be balanced by utilizing reserves and those savings to be realized in FY24/FY25 through the layoff of full time personnel. This strategy allows management to take action based on final appropriation revenues in addition to determining if the momentum of student enrollment from the Spring will continue to carry into the Fall.

### **Shared Services**

**Accounting Shared Services** serves the 12 Colleges, CT State, and CSCU System Office in providing accounting guidance, audit and compliance, and financial statement preparation. This department oversees day-to-day accounting transactions, journal entries, reconciliations, financial reporting, audits, internal controls, the chart of accounts, and accounting policies and procedures for the System. Accounting Shared Services is working jointly with the CT State business office and other cross-functional teams to ensure the Banner chart structure and CORE-CT structure work seamlessly in the new CT State organization. The Finance module is currently live in the new CT State Banner environment.

**Accounts Payable and Procurement Shared Services** serves the 12 Colleges, CT State and System Office as well as all 17 institutions with shared contracts and guidance. These functions manage all procure-to-pay requirements. Our focus has been supporting and changing for the upcoming merger of the 12 colleges as well as providing guidance to our University and Charter Oak partners. During FY23 several technology-based solutions were implemented. Currently, there are 10 Colleges plus System Office that has transitioned to online purchase requisitions. The remaining two campuses will be transitioned over the summer months. A secure online solution was implemented to allow our vendors to submit the required documentation. Another online solution has been put in place to start processing vendor invoices in a more streamlined manner. Accounts Payable has been working to interface with Core CT for the merger of the colleges as well as implemented a needed bank security control. There is currently a pilot in place with two campuses for travel and reimbursement functions to streamline the process before implementing it throughout the college campuses. Overall, we now have one online repository for all our procure-to-pay documentation. Procurement has processed over 10,000 purchase

requisitions. Contracting received over 300 requests since the start of FY2023. Accounts Payable has processed over 22,000 invoices. The adoption rate of the procurement card program is also on the rise at 50% from last year.

**Accounts Receivable/Finance Support Shared Services** continues to be in development and serves the 12 Colleges, CT State, and CSCU System Office. The Bursars from the college campuses currently report to the Accounts Receivable Shared Services department. Accounts Receivable Shared Services will handle all billing and payment plans, manage receivables and receipts, manage the drop for non-payment process, refunding, reconciliation, and other related duties. This department also manages the Accounts Receivable Finance Support and provides backend financial system support and access, term setup, support for receipts, system updates and testing, and customer service for the campuses. The Accounts Receivable department is finalizing testing the Accounts Receivable module within the CT State Banner environment, which is set to go live in July 2023.

**Grants Shared Services** continues to be in development and will serve the 12 Colleges, CT State, and CSCU System Office. The organizational chart has been developed for post-award grant administration and is awaiting staff assignment through impact bargaining reassignments. The organization will support federal, state, private and workforce development grants. Cross-functional teams are working with workforce development partners to discuss the operational and contractual model after July 1, 2023. There has been significant work with the grant pre-award side to develop new grant implementation forms and a grant development process. This process includes approvals by CT State Leadership and Grants Shared Services before grants post-July 1, 2023 are submitted to a funder. The sign-off process includes a grant budget review and approval. An inventory of all current grant awards across the 12 Colleges and the CSCU System Office has been completed. A grant repository was populated with all current grant award documents, contract, reporting and fiscal reconciliations. The grant inventory and repository are being utilized to identify grants that are funded beyond July 1, 2023 and require CT State to notify those funders of assignment to the new CT State organization. It is expected those letters will go out to funders soon. Grant Shared Services is supporting all ARPA reconciliation and reporting to OPM, the legislature, and the federal government. There are currently eleven OPM-awarded ARPA projects awarded totaling \$218,600,000 supporting the Connecticut State Universities, the Community Colleges, and Charter Oak. Consortium and system-wide grants are also being supported by grant shared services. Policies and procedures for post-award administration are being reviewed and updated to ensure grant accounting and reporting compliance.

**Fixed Assets Shared Services** serves the 12 Colleges, CT State, CSCU System Office. The Fixed Asset Specialist has been visiting campuses to manage each college's inventory process and maintain the fixed asset system. An additional Fixed Asset Specialist was hired last month. As of January 2023, approximately 87% of total inventory has been taken. The goal of Fixed Assets Shared Services is to maintain a perpetual inventory system once all campuses have been inventoried and audited in this initial implementation year. In the future, this shared service will also assist with managing the Surplus Property process.

**Payroll Shared Services** has transitioned to the Human Resources Team to better align with the HR data specialists and to create more efficiencies amongst the group.

**Connecticut State Colleges & Universities  
CONSOLIDATED  
FY2023-24 Operating Budget**

**ATTACHMENT A**

	TOTAL REVENUE (1)	PS	FRINGE	OTHER EXPENSES	TOTAL EXPENDITURES	DEBT SERVICE	TRANSFERS IN / OUT	Miscellaneous Transfers	NET
<b>State Universities</b>									
Central Connecticut State University	236,198,896	111,086,342	28,383,382	67,815,700	207,285,424	(12,499,497)	(1,596,900)	(1,320,731)	13,496,344
Eastern Connecticut State University	125,699,581	62,186,134	15,711,802	40,410,225	118,308,161	(5,820,660)	(1,596,900)	26,140	-
Southern Connecticut State University	221,068,963	122,844,387	27,017,543	56,848,267	206,710,197	(7,271,701)	(1,596,900)	-	5,490,165
Western Connecticut State University	116,799,834	63,733,630	17,470,144	40,729,246	121,933,020	(5,300,287)	(1,596,900)	-	(12,030,373)
CSU System Office	8,554,343	6,610,148	1,694,695	6,637,100	14,941,943.00	-	6,387,600	-	-
State Universities Total	708,321,617	366,460,641	90,277,566	212,440,538	669,178,745	(30,892,145)	-	(1,294,591)	6,956,136
<b>Community Colleges</b>									
CT State Community College	417,060,418	268,243,483	80,247,662	76,666,064	425,157,209	n/a	(30,541,279)	n/a	(38,638,070)
Shared Services	22,882,150	17,565,692	5,316,458	29,163,210	52,045,360	n/a	29,163,210	n/a	-
System Office	5,660,837	4,486,056.00	1,174,781	1,378,069	7,038,906	n/a	1,378,069	n/a	-
Community Colleges Total	445,603,405	290,295,231	86,738,901	107,207,343	484,241,475	-	-	-	(38,638,070)
<b>Charter Oak State College</b>	17,190,823	10,847,301	2,910,757	5,023,800	18,781,858	n/a	(474,215)	n/a	(2,065,250)
<b>Board of Regents</b>	460,084	460,084	-	-	460,084	n/a	-	-	-
(2) Operations Support Funding									20,000,000
<b>GRAND TOTAL CSCU</b>	1,171,575,929	668,063,257	179,927,224	324,671,681	1,172,662,162	(30,892,145)	(474,215)	(1,294,591)	(13,747,184)

Notes:

(1) Total Revenue includes One Time Funding

(2) Reserved for System Initiatives from the Operations Support Through Short-Term Recovery Funds Allocation



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

**ATTACHMENT B**

	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	n/a	19,552,959	-	n/a		0
System Office	7,100,454	4,351,605	2,748,849	906,838	8,007,292	n/a	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	n/a	(412,000)	53,551	n/a	-	(1,202,770)
<b>Board of Regents</b>	802,788	453,500	349,288	-	802,788	n/a	-	-	-	-	-
<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

**Connecticut State Colleges & Universities  
CONSOLIDATED  
FY2022-23 Estimate**

**ATTACHMENT C**

	TOTAL REVENUE (1)	PS	FRINGE	OTHER EXPENSES	TOTAL EXPENDITURES	DEBT SERVICE	TRANSFERS IN / OUT	ADDITIONAL Funds - HEERF	ADDITIONAL Funds - ARPA	Miscellaneous Transfers	CONTINGENCY funding (2)	NET
<b>State Universities</b>												
Central Connecticut State University	287,901,596	104,871,478	74,416,607	67,587,712	246,875,797	(11,680,731)	(1,195,234)	-	750,000	(17,971,550)	-	10,928,284
Eastern Connecticut State University	158,137,235	61,708,996	44,570,706	39,152,862	145,432,564	(6,177,636)	(1,195,234)	-	506,638	(5,750,000)	-	88,439.19
Southern Connecticut State University	274,809,287	123,646,666	81,695,141	52,268,280	257,610,087	(7,271,701)	(1,195,234)	-	750,000	-	-	9,482,265.00
Western Connecticut State University	149,230,440	64,580,671	43,168,113	31,664,570	139,413,354	(5,119,991)	(1,195,234)	-	506,639	-	-	4,008,499.50
CSU System Office	9,874,572	6,081,525	3,607,267	4,780,937	14,469,729	-	4,780,936	-	-	(197,718)	-	(11,938.73)
State Universities Total	879,953,130	360,889,336	247,457,834	195,454,361	803,801,531	(30,250,059)	-	-	2,513,277	(23,919,268)	-	24,495,549
<b>Community Colleges</b>												
CT State Community College	554,332,736	262,496,480	180,879,114	72,535,942	515,911,536	n/a	(17,396,918)	12,353,688	2,433,173	n/a		35,811,142
Shared Services	31,009,412	16,010,644	12,583,321	19,843,218	48,437,183		19,843,218	-	-	n/a		2,415,447
System Office	7,100,454	3,915,676	2,452,784	710,638	7,079,098		906,838	-	-	n/a		928,194
Community Colleges Total	592,442,602	282,422,800	195,915,219	93,089,798	571,427,818	-	3,353,138	12,353,688	2,433,173	-	-	39,154,783
<b>Charter Oak State College</b>	22,104,413	10,267,000	6,600,000	4,619,318	21,486,318	-	(612,338)	53,551	53,551	n/a	-	59,308
<b>Board of Regents</b>	829,187	453,500	375,687	-	829,187	-	-	-	-	-	-	-
<b>GRAND TOTAL CSCU</b>	1,495,329,332	654,032,637	450,348,740	293,163,477	1,397,544,853	(30,250,059)	2,740,800	12,407,239	5,000,001	(23,919,268)	-	63,709,640

Notes:

(1) Total Revenue includes One Time Funding

CONNECTICUT STATE COLLEGES & UNIVERSITIES

Expenditure Plan General & Operating Funds

FY24 Budget, FY23 Estimate vs. Budget

ATTACHMENT D

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	Percent %
Revenue:					
Tuition (FT and PT Gross)	276,638,887	265,924,032	270,446,481	4,522,449	1.7%
Student Fees	225,355,763	218,387,254	220,277,339	1,890,085	0.9%
State Appropriations	350,933,490	350,933,490	345,850,337	(5,083,153)	-1.4%
Additional State Approp (Dev Edu, Outcomes and IMRP)	11,646,005	11,646,005	11,711,410	65,405	0.6%
Fringe Benefits Paid By State	336,033,321	331,469,018	-	(331,469,018)	-100.0%
Additional OF Fringe Paid by State	64,503,926	64,503,926	41,706,020	(22,797,906)	-35.3%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	24,000,000	24,000,000	-	(24,000,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	10,000,000	10,000,000	-	(10,000,000)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	118,000,000	118,000,000	182,700,000	64,700,000	54.8%
Accident Insurance	631,184	560,041	457,560	(102,481)	-18.3%
Housing	60,060,288	60,821,733	62,160,102	1,338,370	2.2%
Food	28,487,822	28,035,964	28,567,016	531,052	1.9%
All Other Revenue	15,050,603	25,889,689	22,532,441	(3,357,248)	-13.0%
Less: Contra Revenue	(9,140,467)	(14,841,821)	(14,832,778)	9,043	-0.1%
Total Revenue	1,512,200,822	1,495,329,331	1,171,575,928	(323,753,403)	-21.7%
Expenditures:					
Personnel Services:					
Full-Time	517,330,450	481,926,120	492,585,506	10,659,386	2.2%
Part-Time					
Lecturers (PTLs)	103,267,351	100,023,671	101,003,540	979,870	1.0%
Lecturer (NCLs)	7,499,709	9,737,451	9,584,224	(153,227)	-1.6%
Permanent Part-time	2,486,704	2,252,290	2,101,442	(150,848)	-6.7%
Temporary Part-time	25,281,156	20,534,037	21,231,010	696,973	3.4%
University Assistants	4,196,698	3,785,757	4,378,076	592,319	15.6%
Graduate Assistants	2,543,673	2,384,090	2,340,233	(43,857)	-1.8%
Student Labor	11,633,541	11,881,063	13,277,147	1,396,084	11.8%
Overtime	4,702,913	5,129,469	5,170,360	40,891	0.8%
All Other Personnel Services	17,001,686	16,378,689	16,391,717	13,028	0.1%
Subtotal Personnel Services	695,943,881	654,032,637	668,063,256	14,030,619	2.1%
Fringe Benefits	483,926,098	450,348,740	179,927,224	(270,421,516)	-60.0%
Total P.S. & Fringe Benefits	1,179,869,978	1,104,381,376	847,990,480	(256,390,896)	-23.2%
Other Expenses:					
Inst. Financial Aid/Match	65,177,704	65,992,986	67,419,850	1,426,864	2.2%
Waivers	13,749,845	12,639,691	13,045,046	405,355	3.2%
Utilities	31,077,129	32,123,249	33,636,193	1,512,944	4.7%
All Other Expenses	178,315,299	182,407,551	210,570,592	28,163,041	15.4%
Total Other Expenses	288,319,977	293,163,477	324,671,681	31,508,204	10.7%
Total Expenditures	1,468,189,955	1,397,544,853	1,172,662,161	(224,882,692)	-16.1%
Addition to (Use of) Funds Before Transfers	44,010,867	97,784,478	(1,086,233)	(98,870,711)	-101.1%
CSU Transfers					
Debt Service	(30,860,659)	(30,250,059)	(30,892,145)	(642,086)	2.1%
Auxiliary Renewal and Replacement	(983,176)	(1,706,970)	(1,355,242)	351,728	-20.6%
HEERF Institutional	-	-	-	-	NA
Reserves for FY23 Salary Cost	7,899,256	-	-	-	NA
Contingency for potential Enrollment shortfall	(6,026,436)	-	-	-	NA
CSCU Tranfer To/From SO and Other Misc.	-	(197,718)	-	197,718	-100.0%
CSCU Miscellenours Transfers	(8,816,980)	(22,014,580)	60,651	22,075,231	-100.3%
Total CSU Transfers	(38,787,995)	(54,169,327)	(32,186,736)	21,982,591	-40.6%
CCC Transfers					
CCC Transfer in	20,459,797	24,547,591	30,541,279	5,993,688	24.4%
CCC Transfer out	(20,459,797)	(21,194,453)	(30,541,279)	(9,346,826)	44.1%
HEERF Institutional	-	12,353,688	-	(12,353,688)	-100.0%
Set-aside FY22 Lump Sum and Retro Pay processed in FY23	-	-	-	-	NA
Total CCC Transfers	-	15,706,826	-	(15,706,826)	-100.0%
Charter Oak Transfers	(412,000)	(612,338)	(474,215)	138,123	-22.6%
Additional State Appropriations					
* ARPA Funding	5,000,000	5,000,000	-	(5,000,000)	-100.0%
* Operations Support Funding	-	-	20,000,000	20,000,000	NA
Net Change	9,810,872	63,709,639	(13,747,184)	(77,456,823)	-121.6%

Note:

- \* One Time Funding
- \* \$13.5M reserved for System Initiatives from the Operations Support Through Short-Term Recovery Funds Allocation

State Universities  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs. Budget

Account Name	FY23 Budget Dollars (\$)	FY23 Estimate Dollars (\$)	FY24 Budget Dollars (\$)	FY24 Budget vs. FY23 Est Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (FT and PT Gross)	159,038,230	155,981,818	157,534,355	1,552,537	1.0%
Student Fees	170,806,148	166,856,511	169,246,732	2,390,221	1.4%
** State Appropriations	174,367,292	174,367,292	173,747,819	(619,473)	-0.4%
Additional State Approp (Dev Edu, Outcomes and IMRP)	2,036,144	2,036,144	2,061,446	25,302	1.2%
Fringe Benefits Paid By State	167,742,510	168,374,053	-	(168,374,053)	-100.0%
Additional OF Fringe Paid by State	25,150,479	25,150,479	2,306,870	(22,843,609)	-90.8%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	14,500,000	14,500,000	-	(14,500,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	5,026,555	5,026,555	-	(5,026,555)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	66,644,229	66,644,229	103,185,598	36,541,369	54.8%
Accident Insurance	631,184	560,041	457,560	(102,481)	-18.3%
Housing	60,060,288	60,821,733	62,160,102	1,338,370	2.2%
Food Service	28,487,822	28,035,964	28,567,016	531,052	1.9%
All Other Revenue	11,025,849	20,895,074	18,339,543	(2,555,531)	-12.2%
Less: Contra Revenue	(7,197,767)	(9,296,764)	(9,285,425)	11,339	-0.1%
Total Revenue	878,318,963	879,953,129	708,321,616	(171,631,513)	-19.5%
Expenditures:					
Personnel Services:					
Full-Time	305,732,672	283,413,938	288,551,572	5,137,634	1.8%
Part-Time					
Lecturers (PTLs)	41,713,328	39,795,954	39,137,162	(658,792)	-1.7%
Lecturers (NCLs)	3,056,606	3,461,124	3,210,002	(251,122)	-7.3%
Perm/Intermit PT	1,169,643	1,352,891	1,250,407	(102,484)	-7.6%
University Assistants	4,150,581	3,720,757	4,313,076	592,319	15.9%
Graduate Assistants	2,543,673	2,384,090	2,340,233	(43,857)	-1.8%
Student Labor	9,651,057	9,958,934	10,752,763	793,829	8.0%
Other Part Time	2,152,016	2,284,747	2,190,789	(93,958)	-4.1%
Overtime	3,605,900	3,974,844	4,064,327	89,483	2.3%
All Other Personnel Services (Vac, Sick, Accr Abs)	9,953,091	10,542,057	10,650,310	108,253	1.0%
Subtotal Personnel Services	383,728,567	360,889,336	366,460,641	5,571,304	1.5%
Fringe Benefits	266,303,169	247,457,834	90,277,566	(157,180,268)	-63.5%
Total P.S. & Fringe Benefits	650,031,736	608,347,170	456,738,207	(151,608,963)	-24.9%
Other Expenses:					
Inst. Financial Aid/Match	47,039,562	48,203,557	51,769,717	3,566,160	7.4%
Waivers	10,483,702	9,647,233	9,606,409	(40,824)	-0.4%
Utilities	20,589,270	21,693,794	22,500,288	806,494	3.7%
All Other Expenses	107,423,978	115,909,777	128,564,124	12,654,347	10.9%
Total Other Expenses	185,536,512	195,454,361	212,440,538	16,986,177	8.7%
Total Expenditures	835,568,247	803,801,531	669,178,745	(134,622,786)	-16.7%
Addition to (Use of) Funds Before Transfers	42,750,716	76,151,598	39,142,871	(37,008,727)	-48.6%
Transfers, Additional Funds and Commitments					
Debt Service	(30,860,659)	(30,250,059)	(30,892,145)	(642,086)	2.1%
Auxiliary Renewal and Replacement	(983,176)	(1,706,970)	(1,355,242)	351,728	-20.6%
CSCU Tranfer To/From SO and Other Misc.	-	(197,718)	-	197,718	-100.0%
Reserves for FY23 Salary Cost	7,899,256			-	NA
Contingency for potential Enrollment shortfall	(6,026,436)			-	NA
Campus Telecom Proj/Upgrades & Expansion for Academic Programs	-	(8,000,000)	-	8,000,000	-100.0%
Reserved for IT Equip (CISCO Financing Funds set aside)	-	(13,200,000)	901,471	14,101,471	-106.8%
Transfer to Reserves Housing and Telecom (CCSU)	(8,816,980)	(814,580)	(840,820)	(26,240)	3.2%
* ARPA Funding	2,513,277	2,513,277	-	(2,513,277)	-100.0%
Total Transfers, Additional Funds and Commitments	(36,274,718)	(51,656,050)	(32,186,736)	19,469,314	-37.7%
Net Change	6,475,998	24,495,548	6,956,135	(17,539,413)	-71.6%
Note:					
* One Time Funding					
** Includes RSA Adjustment					

Connecticut State Community College  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs. Budget

ATTACHMENT D

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (FT and PT Gross)	106,771,657	98,642,214	100,821,126	2,178,912	2.2%
Student Fees	54,109,615	51,050,743	50,536,207	(514,536)	-1.0%
** State Appropriations	172,456,308	172,456,308	168,514,962	(3,941,346)	-2.3%
Additional State Approp (Dev Edu, Outcomes Based Funding)	9,469,861	9,469,861	9,649,964	180,103	1.9%
Fringe Benefits Paid By State	164,302,184	159,079,939	-	(159,079,939)	-100.0%
Additional OF Fringe Paid by State	38,365,000	38,365,000	39,980,379	1,615,379	4.2%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	9,000,000	9,000,000	-	(9,000,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	4,866,346	4,866,346	-	(4,866,346)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	50,736,268	50,736,268	78,555,222	27,818,954	54.8%
All Other Revenue	3,616,754	4,320,980	3,092,898	(1,228,082)	-28.4%
Less: Contra Revenue	(1,942,700)	(5,545,057)	(5,547,353)	(2,296)	0.0%
Total Revenue	611,751,293	592,442,602	445,603,405	(146,839,197)	-24.8%
Expenditures:					
Personnel Services:					
Full-Time	203,816,345	191,028,682	196,260,668	5,231,985	2.7%
Part-Time					
Lecturers (PTL and ECL, 601302 and 601301)	59,104,023	57,435,717	58,796,831	1,361,114	2.4%
Contractual (NCL, 601300)	4,443,103	6,276,327	6,374,222	97,895	1.6%
Permanent Part-time (601100)	958,742	519,399	451,465	(67,933)	-13.1%
Temporary Part-time (601200, 02, 03, 04, 601303)	23,129,140	18,249,290	19,040,221	790,931	4.3%
Student Labor (601400, 01, 02, 601406)	1,895,135	1,922,129	2,524,384	602,255	31.3%
Overtime (601501, 601502)	1,097,013	1,154,625	1,106,033	(48,592)	-4.2%
All Other Personnel Services	7,046,967	5,836,632	5,741,407	(95,225)	-1.6%
Subtotal Personnel Services	301,490,468	282,422,800	290,295,231	7,872,431	2.8%
Fringe Benefits	210,273,093	195,915,219	86,738,901	(109,176,318)	-55.7%
Total P.S. & Fringe Benefits	511,763,561	478,338,019	377,034,132	(101,303,888)	-21.2%
Other Expenses:					
Inst. Financial Aid/Match (1)	16,825,578	16,617,762	14,425,133	(2,192,629)	-13.2%
Waivers	3,066,002	2,792,458	3,238,637	446,179	16.0%
Utilities	10,411,659	10,358,886	11,058,605	699,719	6.8%
All Other Expenses	67,580,021	63,320,693	78,484,968	15,164,275	23.9%
Total Other Expenses	97,883,260	93,089,798	107,207,343	14,117,545	15.2%
Total Expenditures	609,646,821	571,427,818	484,241,475	(87,186,343)	-15.3%
Addition to (Use of) Funds Before Transfers	2,104,472	21,014,784	(38,638,070)	(59,652,854)	-283.9%
Transfers, Additional Funds and Commitments					
CCC Transfer in	20,459,797	24,547,591	30,541,279	5,993,688	24.4%
CCC Transfer out	(20,459,797)	(21,194,453)	(30,541,279)	(9,346,826)	44.1%
HEERF Institutional	-	12,353,688	-	(12,353,688)	-100.0%
* ARPA Funding	2,433,172	2,433,172	-	(2,433,172)	-100.0%
Total Transfers, Additional Funds and Commitments	2,433,172	18,139,998	-	(18,139,998)	-100.0%
Operations Support Funding	-	-	5,000,000	5,000,000	NA
Net Change	4,537,644	39,154,782	(33,638,070)	(72,792,852)	-185.9%

Note:  
\* One Time Funding  
\*\* Includes RSA Adjustment

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	10,829,000	11,300,000	12,091,000	791,000	7.0%
Student Fees	440,000	480,000	494,400	14,400	3.0%
** State Appropriations	3,656,390	3,656,390	3,127,472	(528,918)	-14.5%
Additional State Approp (Graduation Fee Waiver)	140,000	140,000	-	(140,000)	-100.0%
Fringe Benefits Paid By State	3,639,339	3,639,339	-	(3,639,339)	-100.0%
Additional OF Fringe Paid by State	988,447	988,447	(581,229)	(1,569,676)	-158.8%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	500,000	500,000	-	(500,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	107,099	107,099	-	(107,099)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	619,503	619,503	959,180	339,677	54.8%
All Other Revenue	408,000	673,635	1,100,000	426,365	63.3%
Less: Contra Revenue	-	-		-	NA
Total Revenue	21,327,778	22,104,413	17,190,823	(4,913,590)	-22.2%
Expenditures:					
Personnel Services:					
Full-Time	7,329,561	7,030,000	7,313,183	283,183	4.0%
Part-Time					
Lecturers	2,450,000	2,792,000	3,069,548	277,548	9.9%
Permanent Part-time	358,319	380,000	399,570	19,570	5.2%
University Assistants	46,117	65,000	65,000	-	0.0%
Student Labor	87,349	-	-	-	NA
Temporary Part Time	-	-	-	-	NA
Overtime	-	-	-	-	NA
All Other Personnel Services	-	-	-	-	NA
Subtotal Personnel Services	10,271,346	10,267,000	10,847,301	580,301	5.7%
Fringe Benefits	7,000,548	6,600,000	2,910,757	(3,689,243)	-55.9%
Total P.S. & Fringe Benefits	17,271,894	16,867,000	13,758,058	(3,108,943)	-18.4%
Other Expenses:					
Inst. Financial Aid/Match	1,312,564	1,171,667	1,225,000	53,333	4.6%
Waivers	200,141	200,000	200,000	-	0.0%
Utilities	76,200	70,569	77,300	6,731	9.5%
All Other Expenses	3,311,300	3,177,082	3,521,500	344,418	10.8%
Total Other Expenses	4,900,205	4,619,318	5,023,800	404,482	8.8%
Total Expenditures	22,172,099	21,486,318	18,781,858	(2,704,460)	-12.6%
Addition to (Use of) Funds Before Transfers	(844,321)	618,095	(1,591,035)	(2,209,130)	-357.4%
Transfers In/Out					
SO and Shared Services Cost	(412,000)	(612,338)	(474,215)	138,123	-22.6%
* ARPA Funding	53,551	53,551	-	(53,551)	-100.0%
Total Transfers	(358,449)	(558,787)	(474,215)	84,572	-15.1%
* Operations Support Funding	-	-	1,500,000	1,500,000	NA
Net Change	(1,202,770)	59,308	(565,250)	(624,558)	-1053.1%

Note:  
\* One Time Funding  
\*\* Includes RSA Adjustment

Connecticut State Colleges & Universities - System Office  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs. Budget

ATTACHMENT D

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	Percent %
Revenue:					
Tuition (Gross)	-			-	NA
Fees	-			-	NA
** State Appropriations	453,500	453,500	460,084	6,584	1.50%
Additional State Approp (Dev Edu, Outcomes and IMRP)	-			-	NA
Fringe Benefits Paid By State	349,288	375,687	-	(375,687)	-100.00%
Additional OF Fringe Paid by State	-			-	NA
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-			-	NA
* Provide Support for Salary Cost of the 27th Payroll	-			-	NA
* Provide Operations Support Through Short-Term Recovery Funds	-			-	NA
Sales of Educational Activities	-			-	NA
All Other Revenue	-			-	NA
Less: Contra Revenue	-			-	NA
Total Revenue	802,788	829,187	460,084	(369,103)	-44.50%
Expenditures:					
Personnel Services:					
Full-Time	451,872	453,500	460,084	6,584	1.50%
Permanent Part-time	-	-	-	-	NA
Student Labor	-	-	-	-	NA
Other Part Time	-	-	-	-	NA
Overtime	-	-	-	-	NA
All Other Personnel Services	1,628	-	-	-	NA
Subtotal Personnel Services	453,500	453,500	460,084	6,584	1.50%
Fringe Benefits	349,288	375,687		(375,687)	-100.00%
Total P.S. & Fringe Benefits	802,788	829,187	460,084	(369,103)	-44.50%
Other Expenses:					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
Utilities	-	-	-	-	NA
All Other Expenses	-	-	-	-	NA
Total Other Expenses	-	-	-	-	NA
Total Expenditures	802,788	829,187	460,084	(369,103)	-44.50%
Addition to (Use of) Funds Before Transfers	-			-	NA
Net Change	-	-	-	-	NA

Note:  
\* One Time Funding

# CONNECTICUT STATE UNIVERSITIES

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

FY24 Budget, FY23 Est vs. Budget

ATTACHMENT E

	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
	Dollars (\$)			Inc (Dec)	Percent %
<b>Revenue:</b>					
Tuition FT and PT (Gross)	159,038,230	155,981,818	157,534,355	1,552,537	1.0%
Student Fees	170,806,148	166,856,511	169,246,732	2,390,221	1.4%
State Appropriations	174,367,292	174,367,292	173,747,819	(619,473)	-0.4%
Addtl State Appropriation (Dev Education and IMRP)	2,036,144	2,036,144	2,061,446	25,302	1.2%
Fringe Benefits Paid By State	167,742,510	168,374,053	-	(168,374,053)	-100.0%
Additional OF Fringe Paid by State	25,150,479	25,150,479	2,306,870	(22,843,609)	-90.8%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	14,500,000	14,500,000	-	(14,500,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	5,026,555	5,026,555	-	(5,026,555)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	66,644,229	66,644,229	103,185,598	36,541,369	54.8%
Accident Insurance	631,184	560,041	457,560	(102,481)	-18.3%
Housing	60,060,288	60,821,733	62,160,102	1,338,370	2.2%
Food Service	28,487,822	28,035,964	28,567,016	531,052	1.9%
All Other Revenue	11,025,849	20,895,074	18,339,543	(2,555,531)	-12.2%
Less: Contra Revenue	(7,197,767)	(9,296,764)	(9,285,425)	11,339	-0.1%
<b>Total Revenue</b>	<b>878,318,964</b>	<b>879,953,129</b>	<b>708,321,615</b>	<b>(171,631,513)</b>	<b>-19.5%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	305,732,672	283,413,938	288,551,572	5,137,634	1.8%
<b>Part Time:</b>					
Lecturers (PTLs)	41,713,328	39,795,954	39,137,162	(658,792)	-1.7%
Lecturers (NCLs)	3,056,606	3,461,124	3,210,002	(251,122)	-7.3%
Perm/Intermit PT	1,169,643	1,352,891	1,250,407	(102,484)	-7.6%
University Assistants	4,150,581	3,720,757	4,313,076	592,319	15.9%
Graduate Assistants	2,543,673	2,384,090	2,340,233	(43,857)	-1.8%
Student Labor	9,651,057	9,958,934	10,752,763	793,829	8.0%
Other Part Time	2,152,016	2,284,747	2,190,789	(93,958)	-4.1%
<b>Total Part Time</b>	64,436,904	62,958,497	63,194,432	235,934	0.4%
Overtime	3,605,900	3,974,844	4,064,327	89,483	2.3%
All Other Personnel Services	9,953,091	10,542,057	10,650,310	108,253	1.0%
Subtotal Personnel Services	383,728,567	360,889,336	366,460,641	5,571,304	1.5%
Fringe Benefits	265,508,260	246,726,145	89,776,623	(156,949,522)	-63.6%
Worker's Comp. Recovery	794,909	731,689	500,943	(230,746)	-31.5%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>650,031,736</b>	<b>608,347,170</b>	<b>456,738,207</b>	<b>(151,608,963)</b>	<b>-24.9%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	47,039,562	48,203,557	51,769,717	3,566,160	7.4%
Waivers	10,483,702	9,647,233	9,606,409	(40,824)	-0.4%
Utilities	20,589,270	21,693,794	22,500,288	806,494	3.7%
All Other Expenses	107,423,980	115,909,777	128,564,124	12,654,347	10.9%
<b>Total Other Expenses</b>	<b>185,536,513</b>	<b>195,454,361</b>	<b>212,440,538</b>	<b>16,986,177</b>	<b>8.7%</b>
<b>Total Expenditures</b>	<b>835,568,249</b>	<b>803,801,531</b>	<b>669,178,745</b>	<b>(134,622,786)</b>	<b>-16.7%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>42,750,715</b>	<b>76,151,598</b>	<b>39,142,871</b>	<b>(37,008,727)</b>	<b>-48.60%</b>
<b>Designated Transfers</b>					
Debt Service (University Fee)	(18,665,772)	(18,179,749)	(18,382,769)	(203,020)	1.10%
Debt Service (Residence Halls)	(8,345,166)	(8,819,953)	(9,308,075)	(488,122)	5.50%
Debt Service (Parking Garages)	(3,849,721)	(3,250,357)	(3,201,301)	49,056	-1.50%
Auxiliary Renewal and Replacement	(983,176)	(1,706,970)	(1,355,242)	351,728	-20.60%
<b>Total Designated Transfers</b>	<b>(31,843,835)</b>	<b>(31,957,029)</b>	<b>(32,247,387)</b>	<b>(290,358)</b>	<b>0.90%</b>
<b>Other Requests, Transfers and Additional Commitments</b>					
Transfer To/From SO - GF OF swap	-	(197,718)	-	197,718	-100.00%
Reserves for FY23 Salary Cost	7,899,256	-	-	-	NA
Transfer to liability for GEAR UP Grant (SCSU)	-	-	-	-	NA
Contingency for potential Enrollment shortfall	(6,026,436)	-	-	-	NA
* ARPA Funding	2,513,277	2,513,277	-	(2,513,277)	-100.00%
Campus Telecom Projects/Upgrades & Expansion for Academic Programs	-	(8,000,000)	-	8,000,000	-100.00%
Reserved for IT Equip (CISCO Financing Funds set aside)	-	(13,200,000)	901,471	14,101,471	-106.80%
Transfer to Reserves Housing and Telecom (CCSU)	(8,816,980)	(814,580)	(840,820)	(26,240)	3.20%
<b>Total Transfers and Commitments</b>	<b>(4,430,883)</b>	<b>(19,699,021)</b>	<b>60,651</b>	<b>19,759,672</b>	<b>-100.30%</b>
<b>Net Change</b>	<b>6,475,997</b>	<b>24,495,548</b>	<b>6,956,134</b>	<b>(17,539,414)</b>	<b>-71.60%</b>

Note:

\* One Time Funding



# ATTACHMENT E

## CONNECTICUT STATE UNIVERSITIES

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY24 Budget

	CSU Total	Central	Eastern	Southern	Western	System Office
	Dollars (\$)					
<b>Revenue:</b>						
Tuition FT and PT (Gross)	157,534,355	57,166,480	22,401,601	52,466,756	25,499,518	-
Student Fees	169,246,732	58,806,092	24,621,470	59,465,469	26,353,701	-
State Appropriations	173,747,819	52,407,616	31,526,935	50,055,641	31,453,284	8,304,343
Additl State Appropriation (Dev Education, Outcomes and	2,061,446	751,612	436,612	436,612	436,612	-
Fringe Benefits Paid By State	-	-	-	-	-	-
Additional OF Fringe Paid by State	2,306,870	798,205	379,547	751,048	378,070	-
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	-	-	-	-	-
* Provide Support for Salary Cost of the 27th Payroll	-	-	-	-	-	-
* Provide Operations Support Through Short-Term Recovery	103,185,598	35,703,457	16,977,029	33,594,135	16,910,977	-
Accident Insurance	457,560	-	143,560	250,000	64,000	-
Housing	62,160,102	16,816,404	20,334,511	16,118,274	8,890,913	-
Food Service	28,567,016	9,598,212	6,572,014	8,231,028	4,165,762	-
All Other Revenue	18,339,543	7,582,001	3,027,692	4,200,000	3,279,850	250,000
Less: Contra Revenue	(9,285,425)	(3,431,183)	(721,390)	(4,500,000)	(632,852)	-
<b>Total Revenue</b>	<b>708,321,615</b>	<b>236,198,895</b>	<b>125,699,581</b>	<b>221,068,962</b>	<b>116,799,834</b>	<b>8,554,343</b>
<b>Expenditures:</b>						
<b>Personnel Services:</b>						
<b>Total Full Time</b>	<b>288,551,572</b>	<b>88,474,899</b>	<b>48,754,195</b>	<b>95,034,293</b>	<b>49,713,588</b>	<b>6,574,597</b>
<b>Part Time:</b>						
Lecturers (PTLs)	39,137,162	11,875,824	5,510,541	14,733,096	7,017,701	-
Lecturers (NCLs)	3,210,002	1,035,000	394,227	1,437,704	343,071	-
Perm/Intermit PT	1,250,407	175,000	284,000	702,049	89,358	-
University Assistants	4,313,076	1,040,000	1,205,841	1,154,339	912,896	-
Graduate Assistants	2,340,233	615,000	280,000	1,236,433	208,800	-
Student Labor	10,752,763	3,032,000	2,609,426	2,857,408	2,253,929	-
Other Part Time	2,190,789	755,019	413,052	435,322	551,845	35,551
<b>Total Part Time</b>	<b>63,194,432</b>	<b>18,527,843</b>	<b>10,697,087</b>	<b>22,556,351</b>	<b>11,377,600</b>	<b>35,551</b>
Overtime	4,064,327	800,600	1,074,000	1,294,785	894,942	-
All Other Personnel Services	10,650,310	3,283,000	1,660,852	3,958,958	1,747,500	-
Subtotal Personnel Services	366,460,641	111,086,342	62,186,134	122,844,387	63,733,630	6,610,148
Fringe Benefits	89,776,623	28,103,065	15,533,676	27,017,543	17,428,144	1,694,195
Worker's Comp. Recovery	500,943	280,317	178,126	-	42,000	500
<b>Total P.S. &amp; Fringe Benefits</b>	<b>456,738,207</b>	<b>139,469,724</b>	<b>77,897,936</b>	<b>149,861,930</b>	<b>81,203,775</b>	<b>8,304,842</b>
<b>Other Expenses:</b>						
Inst. Financial Aid/Match	51,769,717	17,683,549	14,439,000	12,635,395	7,011,773	-
Waivers	9,606,409	2,622,571	1,515,049	4,403,229	1,065,560	-
Utilities	22,500,288	7,500,000	4,560,047	6,000,000	4,440,241	-
All Other Expenses	128,564,124	40,009,580	19,896,128	33,809,643	28,211,672	6,637,101
<b>Total Other Expenses</b>	<b>212,440,538</b>	<b>67,815,700</b>	<b>40,410,224</b>	<b>56,848,267</b>	<b>40,729,246</b>	<b>6,637,101</b>
<b>Total Expenditures</b>	<b>669,178,745</b>	<b>207,285,424</b>	<b>118,308,160</b>	<b>206,710,197</b>	<b>121,933,021</b>	<b>14,941,943</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>39,142,871</b>	<b>28,913,471</b>	<b>7,391,421</b>	<b>14,358,766</b>	<b>(5,133,186)</b>	<b>(6,387,600)</b>
<b>Designated Transfers</b>						
Debt Service	(30,892,145)	(12,499,497)	(5,820,660)	(7,271,701)	(5,300,287)	-
Auxiliary Renewal and Replacement	(1,355,242)	(479,911)	(875,331)	-	-	-
<b>Total Designated Transfers</b>	<b>(32,247,387)</b>	<b>(12,979,408)</b>	<b>(6,695,991)</b>	<b>(7,271,701)</b>	<b>(5,300,287)</b>	<b>-</b>
<b>Other Requests, Transfers and Additional Commitments</b>						
Transfer to SO - GF/OF swap	-	(1,596,900)	(1,596,900)	(1,596,900)	(1,596,900)	6,387,600
Other Transfer - Housing Reserve	(840,820)	(840,820)	-	-	-	-
Other Transfer - Telecome Reserves	-	-	-	-	-	-
Reserved for IT Equip (CISCO Financing Funds set aside)	901,471	-	901,471	-	-	-
<b>Total Transfers and Commitments</b>	<b>60,651</b>	<b>(2,437,720)</b>	<b>(695,429)</b>	<b>(1,596,900)</b>	<b>(1,596,900)</b>	<b>6,387,600</b>
<b>Net Change</b>	<b>6,956,134</b>	<b>13,496,343</b>	<b>(0)</b>	<b>5,490,165</b>	<b>(12,030,374)</b>	<b>(0)</b>

Note:

\* One Time Funding

# ATTACHMENT E

## CONNECTICUT STATE UNIVERSITIES

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

FY23 Current Estimate

	CSU Total	Central	Eastern	Southern	Western	System Office
	Dollars (\$)					
<b>Revenue:</b>						
Tuition FT and PT (Gross)	155,981,818	55,572,300	22,402,234	52,466,756	25,540,528	-
Student Fees	166,856,511	57,206,883	24,336,675	59,006,959	26,305,994	-
State Appropriations	174,367,293	53,775,001	31,959,807	50,659,358	31,920,946	6,052,181
Additl State Appropriation (Dev Education, Outcomes and Fringe Benefits Paid By State	2,036,144	745,286	430,286	430,286	430,286	-
Additional OF Fringe Paid by State	168,374,053	52,601,733	31,331,918	49,563,982	31,294,029	3,582,391
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	25,150,479	6,977,067	4,574,612	9,376,182	4,222,618	-
* Provide Support for Salary Cost of the 27th Payroll	14,500,000	5,043,801	2,397,526	4,665,861	2,392,812	-
* Provide Operations Support Through Short-Term Recovery	5,026,555	1,748,479	831,124	1,617,462	829,490	-
Accident Insurance	66,644,229	23,182,086	11,019,398	21,445,013	10,997,732	-
Housing	560,041	-	143,560	248,010	168,471	-
Food Service	60,821,733	16,291,607	20,058,835	16,118,274	8,353,017	-
All Other Revenue	28,035,964	9,139,395	6,388,049	8,231,028	4,277,492	-
Less: Contra Revenue	20,895,074	8,971,087	2,980,096	5,480,116	3,223,775	240,000
<b>Total Revenue</b>	<b>879,953,130</b>	<b>287,901,596</b>	<b>158,137,235</b>	<b>274,809,287</b>	<b>149,230,440</b>	<b>9,874,572</b>
<b>Expenditures:</b>						
<b>Personnel Services:</b>						
<b>Total Full Time</b>	283,413,938	82,791,726	49,221,861	94,812,647	50,733,410	5,854,294
<b>Part Time:</b>						
Lecturers (PTLs)	39,795,954	11,452,152	5,369,552	15,906,411	7,067,839	-
Lecturers (NCLs)	3,461,124	1,035,000	372,292	1,278,930	774,902	-
Perm/Intermit PT	1,352,891	175,000	228,770	773,461	175,660	-
University Assistants	3,720,757	1,050,000	862,421	1,203,258	605,078	-
Graduate Assistants	2,384,090	612,000	211,186	1,284,919	275,985	-
Student Labor	9,958,934	3,032,000	2,166,164	2,919,380	1,841,390	-
Other Part Time	2,284,747	640,000	658,348	416,576	501,270	68,553
<b>Total Part Time</b>	62,958,497	17,996,152	9,868,733	23,782,935	11,242,124	68,553
Overtime	3,974,844	800,600	1,028,000	1,275,907	870,337	-
All Other Personnel Services	10,542,057	3,283,000	1,590,402	3,775,177	1,734,800	158,678
Subtotal Personnel Services	360,889,336	104,871,478	61,708,996	123,646,666	64,580,671	6,081,525
Fringe Benefits	246,726,145	74,171,951	44,388,073	81,433,141	43,126,113	3,606,867
Worker's Comp. Recovery	731,689	244,656	182,633	262,000	42,000	400
<b>Total P.S. &amp; Fringe Benefits</b>	<b>608,347,170</b>	<b>179,288,085</b>	<b>106,279,702</b>	<b>205,341,807</b>	<b>107,748,784</b>	<b>9,688,792</b>
<b>Other Expenses:</b>						
Inst. Financial Aid/Match	48,203,557	15,729,057	14,728,100	12,635,395	5,111,005	-
Waivers	9,647,233	2,398,522	1,415,687	4,756,257	1,076,767	-
Utilities	21,693,794	7,200,000	4,255,182	6,521,671	3,716,941	-
All Other Expenses	115,909,777	42,260,133	18,753,893	28,354,957	21,759,857	4,780,937
<b>Total Other Expenses</b>	<b>195,454,361</b>	<b>67,587,712</b>	<b>39,152,862</b>	<b>52,268,280</b>	<b>31,664,570</b>	<b>4,780,937</b>
<b>Total Expenditures</b>	<b>803,801,531</b>	<b>246,875,797</b>	<b>145,432,564</b>	<b>257,610,087</b>	<b>139,413,354</b>	<b>14,469,729</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>76,151,599</b>	<b>41,025,799</b>	<b>12,704,671</b>	<b>17,199,200</b>	<b>9,817,086</b>	<b>(4,595,157)</b>
<b>Designated Transfers</b>						
Debt Service	(30,250,059)	(11,680,731)	(6,177,636)	(7,271,701)	(5,119,991)	-
Auxiliary Renewal and Replacement	(1,706,970)	(456,970)	(1,250,000)	-	-	-
<b>Total Designated Transfers</b>	<b>(31,957,029)</b>	<b>(12,137,701)</b>	<b>(7,427,636)</b>	<b>(7,271,701)</b>	<b>(5,119,991)</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
Other Transfer - Housing Reserve	(814,580)	(814,580)	-	-	-	-
Other Transfer - Telecome Reserves	(8,000,000)	(8,000,000)	-	-	-	-
Reserved for IT Equip (CISCO Financing Funds set aside)	(13,200,000)	(8,700,000)	(4,500,000)	-	-	-
* ARPA Funding	2,513,277	750,000	506,638	750,000	506,639	-
Misc. Transfers to Universities	(197,718)	-	-	-	-	(197,718)
<b>Total Transfers and Commitments</b>	<b>(19,699,021)</b>	<b>(17,959,814)</b>	<b>(5,188,596)</b>	<b>(445,234)</b>	<b>(688,595)</b>	<b>4,583,218</b>
<b>Net Change</b>	<b>24,495,549</b>	<b>10,928,284</b>	<b>88,439</b>	<b>9,482,265</b>	<b>4,008,500</b>	<b>(11,939)</b>

Note:

\* One Time Funding

## CENTRAL CONNECTICUT STATE UNIVERSITY

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

FY24 Budget, FY23 Est vs. Budget

	FY23 Budget Dollars (\$)	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est Inc (Dec)	
				Dollars (\$)	Percent %
<b>Revenue:</b>					
Tuition (Gross)	42,785,001	42,700,045	43,901,641	1,201,596	2.8%
Part Time Tuition (Gross)	13,118,392	12,872,255	13,264,839	392,584	3.0%
General University Fee (PT students)	11,994,118	11,715,208	12,032,934	317,726	2.7%
University General Fee (excluding Accident Ins.)	26,885,000	26,886,000	27,620,000	734,000	2.7%
University Fee (DS)	6,126,000	6,126,000	6,296,000	170,000	2.8%
Extension Fee (Gross)	10,741,276	10,377,172	10,754,655	377,483	3.6%
All Other Student Fees	2,132,476	2,102,503	2,102,503	-	0.0%
Accident Insurance	-	-	-	-	NA
State Appropriations	53,775,001	53,775,001	52,407,616	(1,367,385)	-2.5%
Addtl State Appropriation (Dev Education and IMRP)	745,286	745,286	751,612	6,326	0.8%
Fringe Benefits Paid By State	51,865,577	52,601,733	-	(52,601,733)	-100.0%
Additional OF Fringe Paid by State	7,315,935	6,977,067	798,205	(6,178,862)	-88.6%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	5,043,801	5,043,801	-	(5,043,801)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	1,748,479	1,748,479	-	(1,748,479)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	23,182,086	23,182,086	35,703,457	12,521,371	54.0%
Housing	16,339,590	16,291,607	16,816,404	524,797	3.2%
Food Service	9,663,520	9,139,395	9,598,212	458,817	5.0%
All Other Revenue	4,485,272	8,971,087	7,582,001	(1,389,086)	-15.5%
Less: Contra Revenue	(2,908,126)	(3,353,129)	(3,431,183)	(78,054)	2.3%
<b>Total Revenue</b>	<b>285,038,684</b>	<b>287,901,596</b>	<b>236,198,895</b>	<b>(51,702,701)</b>	<b>-18.0%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	92,266,201	82,791,726	88,474,899	5,683,173	6.90%
<b>Part Time:</b>					
Lecturers (PTLs)	11,483,826	11,452,152	11,875,824	423,672	3.70%
Lecturers (NCLs)	1,135,000	1,035,000	1,035,000	-	0.00%
Perm/Intermit PT	175,000	175,000	175,000	-	0.00%
University Assistants	1,040,000	1,050,000	1,040,000	(10,000)	-1.00%
Graduate Assistants	615,000	612,000	615,000	3,000	0.50%
Student Labor	3,032,000	3,032,000	3,032,000	-	0.00%
Other Part Time	640,000	640,000	755,019	115,019	18.00%
<b>Total Part Time</b>	18,120,826	17,996,152	18,527,843	531,691	3.00%
Overtime	800,600	800,600	800,600	-	0.00%
All Other Personnel Services	3,283,000	3,283,000	3,283,000	-	0.00%
Subtotal Personnel Services	114,470,627	104,871,478	111,086,342	6,214,864	5.90%
Fringe Benefits	79,263,046	74,171,951	28,103,065	(46,068,886)	-62.10%
Worker's Comp. Recovery	312,907	244,656	280,317	35,661	14.60%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>194,046,580</b>	<b>179,288,085</b>	<b>139,469,724</b>	<b>(39,818,361)</b>	<b>-22.20%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	15,729,057	15,729,057	17,683,549	1,954,492	12.40%
Waivers	2,488,527	2,398,522	2,622,571	224,049	9.30%
Utilities	6,608,111	7,200,000	7,500,000	300,000	4.20%
All Other Expenses	34,432,517	42,260,133	40,009,580	(2,250,553)	-5.30%
<b>Total Other Expenses</b>	<b>59,258,212</b>	<b>67,587,712</b>	<b>67,815,700</b>	<b>227,988</b>	<b>0.30%</b>
<b>Total Expenditures</b>	<b>253,304,792</b>	<b>246,875,797</b>	<b>207,285,424</b>	<b>(39,590,373)</b>	<b>-16.00%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>31,733,892</b>	<b>41,025,799</b>	<b>28,913,471</b>	<b>(12,112,328)</b>	<b>-29.50%</b>
<b>Designated Transfers</b>					
Debt Service (University Fee)	(6,038,000)	(6,028,000)	(6,205,000)	(177,000)	2.90%
Debt Service Residence Halls	(4,814,871)	(4,442,855)	(4,811,854)	(368,999)	8.30%
Debt Service Parking Garage (Welte & W/D Design)	(763,800)	166,229	(86,778)	(253,007)	-152.20%
Debt Service Parking Garage (W/D Garage Construction)	(1,395,832)	(1,376,105)	(1,395,865)	(19,760)	1.40%
Auxiliary Renewal and Replacement	(483,176)	(456,970)	(479,911)	(22,941)	5.00%
<b>Total Designated Transfers</b>	<b>(13,495,679)</b>	<b>(12,137,701)</b>	<b>(12,979,408)</b>	<b>(841,707)</b>	<b>6.90%</b>
<b>Other Requests, Transfers and Additional Commitments</b>					
Transfer to SO - GF/OF swap	(1,195,234)	(1,195,234)	(1,596,900)	(401,666)	33.60%
Other Transfer - Housing Reserve	(816,980)	(814,580)	(840,820)	(26,240)	3.20%
Other Transfer - Telecome Reserves	(8,000,000)	-	-	-	NA
Contingency for potential Enrollment shortfall	(2,500,000)	-	-	-	NA
* ARPA Funding	750,000	750,000	(750,000)	(750,000)	-100.00%
Campus Telecom Projects/Upgrades & Expansion for Academic Programs	-	(8,000,000)	8,000,000	8,000,000	-100.00%
Reserved for IT Equip (CISCO Financing Funds set aside)	-	(8,700,000)	8,700,000	8,700,000	-100.00%
<b>Total Transfers and Commitments</b>	<b>(11,762,214)</b>	<b>(17,959,814)</b>	<b>(2,437,720)</b>	<b>15,522,094</b>	<b>-86.40%</b>
<b>Net Change</b>	<b>6,475,999</b>	<b>10,928,284</b>	<b>13,496,343</b>	<b>2,568,059</b>	<b>23.50%</b>

Note:

\* One Time Funding

# ATTACHMENT E

## EASTERN CONNECTICUT STATE UNIVERSITY

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

FY24 Budget, FY23 Est vs. Budget

	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
<b>Revenue:</b>					
Tuition (Gross)	21,177,913	21,119,919	21,120,877	958	0.0%
Part Time Tuition (Gross)	1,533,380	1,282,315	1,280,724	(1,591)	-0.1%
General University Fee (PT students)	1,629,209	1,395,466	1,397,900	2,434	0.2%
University General Fee (excluding Accident Ins.)	17,073,388	16,947,671	17,137,543	189,872	1.1%
University Fee (DS)	3,267,752	3,238,408	3,247,380	8,972	0.3%
Extension Fee (Gross)	2,554,945	2,304,762	2,395,029	90,267	3.9%
All Other Student Fees	785,529	450,368	443,618	(6,750)	-1.5%
Accident Insurance	172,713	143,560	143,560	-	0.0%
State Appropriations	31,959,806	31,959,807	31,526,935	(432,872)	-1.4%
Addtl State Appropriation (Dev Education and IMRP)	430,286	430,286	436,612	6,326	1.5%
Fringe Benefits Paid By State	31,494,395	31,331,918	-	(31,331,918)	-100.0%
Additional OF Fringe Paid by State	4,135,501	4,574,612	379,547	(4,195,065)	-91.7%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	2,397,526	2,397,526	-	(2,397,526)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	831,124	831,124	-	(831,124)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	11,019,398	11,019,398	16,977,029	5,957,631	54.1%
Housing	19,012,186	20,058,835	20,334,511	275,676	1.4%
Food Service	6,446,605	6,388,049	6,572,014	183,965	2.9%
All Other Revenue	1,038,046	2,980,096	3,027,692	47,596	1.6%
Less: Contra Revenue	(719,540)	(716,885)	(721,390)	(4,505)	0.6%
<b>Total Revenue</b>	<b>156,240,162</b>	<b>158,137,235</b>	<b>125,699,581</b>	<b>(32,437,654)</b>	<b>-20.5%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	<b>50,967,122</b>	<b>49,221,861</b>	<b>48,754,195</b>	<b>(467,666)</b>	<b>-1.00%</b>
<b>Part Time:</b>					
Lecturers (PTLs)	5,462,649	5,369,552	5,510,541	140,989	2.60%
Lecturers (NCLs)	305,098	372,292	394,227	21,935	5.90%
Perm/Intermit PT	318,136	228,770	284,000	55,230	24.10%
University Assistants	1,087,273	862,421	1,205,841	343,420	39.80%
Graduate Assistants	292,800	211,186	280,000	68,814	32.60%
Student Labor	2,472,045	2,166,164	2,609,426	443,262	20.50%
Other Part Time	465,737	658,348	413,052	(245,296)	-37.30%
<b>Total Part Time</b>	<b>10,403,738</b>	<b>9,868,733</b>	<b>10,697,087</b>	<b>828,354</b>	<b>8.40%</b>
Overtime	836,000	1,028,000	1,074,000	46,000	4.50%
All Other Personnel Services	1,667,647	1,590,402	1,660,852	70,450	4.40%
Subtotal Personnel Services	63,874,507	61,708,996	62,186,134	477,138	0.80%
Fringe Benefits	48,840,393	44,388,073	15,533,676	(28,854,397)	-65.00%
Worker's Comp. Recovery	177,552	182,633	178,126	(4,507)	-2.50%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>112,892,452</b>	<b>106,279,702</b>	<b>77,897,936</b>	<b>(28,381,766)</b>	<b>-26.70%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	13,610,109	14,728,100	14,439,000	(289,100)	-2.00%
Waivers	1,514,615	1,415,687	1,515,049	99,362	7.00%
Utilities	4,424,823	4,255,182	4,560,047	304,865	7.20%
All Other Expenses	19,233,606	18,753,893	19,896,128	1,142,235	6.10%
<b>Total Other Expenses</b>	<b>38,783,153</b>	<b>39,152,862</b>	<b>40,410,224</b>	<b>1,257,362</b>	<b>3.20%</b>
<b>Total Expenditures</b>	<b>151,675,605</b>	<b>145,432,564</b>	<b>118,308,160</b>	<b>(27,124,404)</b>	<b>-18.70%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>4,564,557</b>	<b>12,704,671</b>	<b>7,391,421</b>	<b>(5,313,251)</b>	<b>-41.80%</b>
<b>Designated Transfers</b>					
Debt Service (University Fee)	(3,267,752)	(3,238,408)	(3,247,380)	(8,972)	0.30%
Debt Service Residence Halls	(2,584,076)	(2,551,835)	(2,573,280)	(21,445)	0.80%
Debt Service Parking Garage	(389,365)	(387,393)	-	387,393	-100.00%
Auxiliary Renewal and Replacement	(500,000)	(1,250,000)	(875,331)	374,669	-30.00%
<b>Total Designated Transfers</b>	<b>(6,741,193)</b>	<b>(7,427,636)</b>	<b>(6,695,991)</b>	<b>731,645</b>	<b>-9.90%</b>
<b>Transfers and Additional Commitments</b>					
Transfer to SO - GF/OF swap	(1,195,234)	(1,195,234)	(1,596,900)	(401,666)	33.60%
Reserves for FY23 Salary Cost	3,899,907	-	-	-	NA
Contingency for Potential Enrollment Shortfall	(1,034,676)	-	-	-	NA
Reserved for IT Equip (CISCO Financing Funds set aside)	-	(4,500,000)	901,471	5,401,471	-120.00%
* ARPA Funding	506,639	506,638	-	(506,638)	-100.00%
<b>Total Transfers and Commitments</b>	<b>2,176,636</b>	<b>(5,188,596)</b>	<b>(695,429)</b>	<b>4,493,167</b>	<b>-86.60%</b>
<b>Net Change</b>	<b>-</b>	<b>88,439</b>	<b>1</b>	<b>(88,439)</b>	<b>-100.00%</b>

Note:

\* One Time Funding

# ATTACHMENT E

## SOUTHERN CONNECTICUT STATE UNIVERSITY

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

FY24 Budget, FY23 Est vs. Budget

	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est Inc (Dec)	
				Dollars (\$)	Percent %
<b>Revenue:</b>					
Tuition (Gross)	43,550,428	42,382,819	42,382,819	-	0.0%
Part Time Tuition (Gross)	9,410,054	10,083,937	10,083,937	-	0.0%
General University Fee (PT students)	9,443,782	10,440,449	10,440,449	-	0.0%
University General Fee (excluding Accident Ins.)	27,631,076	27,778,636	27,778,636	-	0.0%
University Fee (DS)	6,100,000	5,916,701	5,916,701	-	0.0%
Extension Fee (Gross)	13,978,941	12,671,173	13,129,683	458,510	3.6%
All Other Student Fees	2,200,000	2,200,000	2,200,000	-	0.0%
Accident Insurance	290,000	248,010	250,000	1,990	0.8%
State Appropriations	50,659,358	50,659,358	50,055,641	(603,717)	-1.2%
Addtl State Appropriation (Dev Education and IMRP)	430,286	430,286	436,612	6,326	1.5%
Fringe Benefits Paid By State	48,956,169	49,563,982	-	(49,563,982)	-100.0%
Additional OF Fringe Paid by State	9,503,317	9,376,182	751,048	(8,625,134)	-92.0%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	4,665,861	4,665,861	-	(4,665,861)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	1,617,462	1,617,462	-	(1,617,462)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	21,445,013	21,445,013	33,594,135	12,149,122	56.7%
Housing	14,701,614	16,118,274	16,118,274	-	0.0%
Food Service	7,332,255	8,231,028	8,231,028	-	0.0%
All Other Revenue	2,713,271	5,480,116	4,200,000	(1,280,116)	-23.4%
Less: Contra Revenue	(2,600,000)	(4,500,000)	(4,500,000)	-	0.0%
<b>Total Revenue</b>	<b>272,028,886</b>	<b>274,809,287</b>	<b>221,068,962</b>	<b>(53,740,325)</b>	<b>-19.6%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	<b>104,199,662</b>	<b>94,812,647</b>	<b>95,034,293</b>	<b>221,646</b>	<b>0.20%</b>
<b>Part Time:</b>					
Lecturers (PTLs)	16,203,920	15,906,411	14,733,096	(1,173,315)	-7.40%
Lecturers (NCLs)	1,375,793	1,278,930	1,437,704	158,774	12.40%
Perm/Intermit PT	587,721	773,461	702,049	(71,412)	-9.20%
University Assistants	1,172,434	1,203,258	1,154,339	(48,919)	-4.10%
Graduate Assistants	1,333,441	1,284,919	1,236,433	(48,486)	-3.80%
Student Labor	2,090,721	2,919,380	2,857,408	(61,972)	-2.10%
Other Part Time	416,576	416,576	435,322	18,746	4.50%
<b>Total Part Time</b>	<b>23,180,606</b>	<b>23,782,935</b>	<b>22,556,351</b>	<b>(1,226,584)</b>	<b>-5.20%</b>
Overtime	1,135,576	1,275,907	1,294,785	18,878	1.50%
All Other Personnel Services	3,081,000	3,775,177	3,958,958	183,781	4.90%
Subtotal Personnel Services	131,596,844	123,646,666	122,844,387	(802,279)	-0.60%
Fringe Benefits	85,859,806	81,433,141	27,017,543	(54,415,598)	-66.80%
Worker's Comp. Recovery	262,000	262,000	-	(262,000)	-100.00%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>217,718,650</b>	<b>205,341,807</b>	<b>149,861,930</b>	<b>(55,479,877)</b>	<b>-27.00%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	12,190,396	12,635,395	12,635,395	-	0.00%
Waivers	5,250,000	4,756,257	4,403,229	(353,028)	-7.40%
Utilities	4,988,526	6,521,671	6,000,000	(521,671)	-8.00%
All Other Expenses	26,752,285	28,354,957	33,809,643	5,454,686	19.20%
<b>Total Other Expenses</b>	<b>49,181,207</b>	<b>52,268,280</b>	<b>56,848,267</b>	<b>4,579,987</b>	<b>8.80%</b>
<b>Total Expenditures</b>	<b>266,899,857</b>	<b>257,610,087</b>	<b>206,710,197</b>	<b>(50,899,890)</b>	<b>-19.80%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>5,129,029</b>	<b>17,199,200</b>	<b>14,358,766</b>	<b>(2,840,434)</b>	<b>-16.50%</b>
<b>Designated Transfers</b>					
Debt Service (University Fee)	(6,050,000)	(5,871,701)	(5,871,701)	-	0.00%
Debt Service Residence Halls	(400,000)	(500,000)	(500,000)	-	0.00%
Debt Service Parking Garage	(700,000)	(900,000)	(900,000)	-	0.00%
Auxiliary Renewal and Replacement	-	-	-	-	NA
<b>Total Designated Transfers</b>	<b>(7,150,000)</b>	<b>(7,271,701)</b>	<b>(7,271,701)</b>	<b>-</b>	<b>0.00%</b>
<b>Transfers and Additional Commitments</b>					
Transfer to SO - GF OF swap	(1,195,234)	(1,195,234)	(1,596,900)	(401,666)	33.60%
Reserve for FY23 Salary cost	3,999,349	-	-	-	NA
Contingency for potential Enrollment shortfall	(1,533,145)	-	-	-	NA
* ARPA Funding	750,000	750,000	-	(750,000)	-100.00%
<b>Total Transfers and Commitments</b>	<b>2,020,970</b>	<b>(445,234)</b>	<b>(1,596,900)</b>	<b>(1,151,666)</b>	<b>258.70%</b>
<b>Net Change</b>	<b>(1)</b>	<b>9,482,265</b>	<b>5,490,165</b>	<b>(3,992,100)</b>	<b>-42.10%</b>

Note:

\* One Time Funding

## WESTERN CONNECTICUT STATE UNIVERSITY

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

FY24 Budget, FY23 Est vs. Budget

	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
<b>Revenue:</b>					
Tuition (Gross)	22,287,452	20,738,306	20,704,310	(33,996)	-0.2%
Part Time Tuition (Gross)	5,175,610	4,802,222	4,795,208	(7,014)	-0.1%
General University Fee (PT students)	4,361,308	3,952,184	3,948,181	(4,003)	-0.1%
University General Fee (excluding Accident Ins.)	15,504,480	14,293,051	14,325,652	32,601	0.2%
University Fee (DS)	3,310,020	3,065,047	3,058,688	(6,359)	-0.2%
Extension Fee (Gross)	3,518,563	3,545,712	3,541,180	(4,532)	-0.1%
All Other Student Fees	1,568,285	1,450,000	1,480,000	30,000	2.1%
Accident Insurance	168,471	168,471	64,000	(104,471)	-62.0%
State Appropriations	31,920,946	31,920,946	31,453,284	(467,662)	-1.5%
Addtl State Appropriation (Dev Education and IMRP)	430,286	430,286	436,612	6,326	1.5%
Fringe Benefits Paid By State	31,458,107	31,294,029	-	(31,294,029)	-100.0%
Additional OF Fringe Paid by State	4,195,727	4,222,618	378,070	(3,844,548)	-91.0%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	2,392,812	2,392,812	-	(2,392,812)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	829,490	829,490	-	(829,490)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	10,997,732	10,997,732	16,910,977	5,913,245	53.8%
Housing	10,006,898	8,353,017	8,890,913	537,897	6.4%
Food Service	5,045,442	4,277,492	4,165,762	(111,730)	-2.6%
All Other Revenue	2,789,260	3,223,775	3,279,850	56,075	1.7%
Less: Contra Revenue	(970,101)	(726,750)	(632,852)	93,898	-12.9%
<b>Total Revenue</b>	<b>154,990,789</b>	<b>149,230,440</b>	<b>116,799,834</b>	<b>(32,430,605)</b>	<b>-21.7%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	<b>52,483,164</b>	<b>50,733,410</b>	<b>49,713,588</b>	<b>(1,019,822)</b>	<b>-2.00%</b>
<b>Part Time:</b>					
Lecturers (PTLs)	8,562,933	7,067,839	7,017,701	(50,138)	-0.70%
Lecturers (NCLs)	240,715	774,902	343,071	(431,831)	-55.70%
Perm/Intermit PT	88,786	175,660	89,358	(86,302)	-49.10%
University Assistants	850,874	605,078	912,896	307,818	50.90%
Graduate Assistants	302,432	275,985	208,800	(67,185)	-24.30%
Student Labor	2,056,291	1,841,390	2,253,929	412,539	22.40%
Other Part Time	535,489	501,270	551,845	50,575	10.10%
<b>Total Part Time</b>	<b>12,637,520</b>	<b>11,242,124</b>	<b>11,377,600</b>	<b>135,476</b>	<b>1.20%</b>
Overtime	833,724	870,337	894,942	24,605	2.80%
All Other Personnel Services	1,780,000	1,734,800	1,747,500	12,700	0.70%
Subtotal Personnel Services	67,734,408	64,580,671	63,733,630	(847,041)	-1.30%
Fringe Benefits	47,577,203	43,126,113	17,428,144	(25,697,969)	-59.60%
Worker's Comp. Recovery	42,000	42,000	42,000	-	0.00%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>115,353,611</b>	<b>107,748,784</b>	<b>81,203,775</b>	<b>(26,545,009)</b>	<b>-24.60%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	5,510,000	5,111,005	7,011,773	1,900,768	37.20%
Waivers	1,230,560	1,076,767	1,065,560	(11,207)	-1.00%
Utilities	4,567,810	3,716,941	4,440,241	723,300	19.50%
All Other Expenses	22,224,635	21,759,857	28,211,672	6,451,815	29.70%
<b>Total Other Expenses</b>	<b>33,533,005</b>	<b>31,664,570</b>	<b>40,729,246</b>	<b>9,064,676</b>	<b>28.60%</b>
<b>Total Expenditures</b>	<b>148,886,616</b>	<b>139,413,354</b>	<b>121,933,021</b>	<b>(17,480,333)</b>	<b>-12.50%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>6,104,173</b>	<b>9,817,086</b>	<b>(5,133,186)</b>	<b>(14,950,272)</b>	<b>-152.30%</b>
<b>Designated Transfers</b>					
Debt Service (University Fee)	(3,310,020)	(3,041,640)	(3,058,688)	(17,048)	0.60%
Debt Service Residence Halls	(546,219)	(1,325,263)	(1,422,941)	(97,678)	7.40%
Debt Service Parking Garage	(600,724)	(690,971)	(751,453)	(60,482)	8.80%
Debt Service WS Parking Garage	-	(62,117)	(67,205)	(5,088)	8.20%
Auxiliary Renewal and Replacement	-	-	-	-	NA
<b>Total Designated Transfers</b>	<b>(4,456,963)</b>	<b>(5,119,991)</b>	<b>(5,300,287)</b>	<b>(180,296)</b>	<b>3.50%</b>
<b>Transfers and Additional Commitments</b>					
Transfer to SO - GF OF swap	(1,195,234)	(1,195,234)	(1,596,900)	(401,666)	33.60%
* ARPA Funding	506,639	506,639	-	(506,639)	-100.00%
Contingency for potential Enrollment shortfall/Fringe	(958,615)	-	-	-	NA
<b>Total Transfers and Commitments</b>	<b>(1,647,210)</b>	<b>(688,595)</b>	<b>(1,596,900)</b>	<b>(908,305)</b>	<b>131.90%</b>
<b>Net Change</b>	<b>-</b>	<b>4,008,500</b>	<b>(12,030,374)</b>	<b>(16,038,874)</b>	<b>-400.10%</b>
WCSU Foundation Reserves - Tuition Offset	-	-	-	-	NA
<b>Net Change</b>	<b>-</b>	<b>4,008,500</b>	<b>(12,030,374)</b>	<b>(16,038,874)</b>	<b>-400.10%</b>

Note:

\* One Time Funding

# ATTACHMENT E

## SYSTEM OFFICE/SYSTEMWIDE/MANDATES

Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)  
FY24 Budget, FY23 Est vs. Budget

	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est Inc (Dec)	
				Dollars (\$)	Percent %
<b>Revenue:</b>					
Tuition (Gross)	-	-	-	-	NA
Part Time Tuition (Gross)	-	-	-	-	NA
General University Fee (PT students)	-	-	-	-	NA
University General Fee (excluding Accident Ins.)	-	-	-	-	NA
University Fee (DS)	-	-	-	-	NA
Extension Fee (Gross)	-	-	-	-	NA
All Other Student Fees	-	-	-	-	NA
Accident Insurance	-	-	-	-	NA
State Appropriations	6,052,181	6,052,181	8,304,343	2,252,162	37.2%
Addtl State Appropriation (Dev Education and IMRP)	-	-	-	-	NA
Fringe Benefits Paid By State	3,968,262	3,582,391	-	(3,582,391)	-100.0%
Additional OF Fringe Paid by State	-	-	-	-	NA
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	-	-	-	-	NA
* Provide Support for Salary Cost of the 27th Payroll	-	-	-	-	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	-	-	NA
Housing	-	-	-	-	NA
Food Service	-	-	-	-	NA
All Other Revenue	-	240,000	250,000	10,000	4.2%
Less: Contra Revenue	-	-	-	-	NA
<b>Total Revenue</b>	<b>10,020,443</b>	<b>9,874,572</b>	<b>8,554,343</b>	<b>(1,320,229)</b>	<b>-13.4%</b>
<b>Expenditures:</b>					
<b>Personnel Services:</b>					
<b>Total Full Time</b>	<b>5,816,523</b>	<b>5,854,294</b>	<b>6,574,597</b>	<b>720,303</b>	<b>12.30%</b>
<b>Part Time:</b>					
Lecturers (PTLs)	-	-	-	-	NA
Lecturers (NCLs)	-	-	-	-	NA
Perm/Intermit PT	-	-	-	-	NA
University Assistants	-	-	-	-	NA
Graduate Assistants	-	-	-	-	NA
Student Labor	-	-	-	-	NA
Other Part Time	94,214	68,553	35,551	(33,002)	-48.10%
<b>Total Part Time</b>	<b>94,214</b>	<b>68,553</b>	<b>35,551</b>	<b>(33,002)</b>	<b>-48.10%</b>
Overtime	-	-	-	-	NA
All Other Personnel Services	141,444	158,678	-	(158,678)	-100.00%
Subtotal Personnel Services	6,052,181	6,081,525	6,610,148	528,622	8.70%
Fringe Benefits	3,967,812	3,606,867	1,694,195	(1,912,672)	-53.00%
Worker's Comp. Recovery	450	400	500	100	25.00%
<b>Total P.S. &amp; Fringe Benefits</b>	<b>10,020,443</b>	<b>9,688,792</b>	<b>8,304,842</b>	<b>(1,383,950)</b>	<b>-14.30%</b>
<b>Other Expenses:</b>					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
Utilities	-	-	-	-	NA
All Other Expenses	4,780,937	4,780,937	6,637,101	1,856,164	38.80%
<b>Total Other Expenses</b>	<b>4,780,937</b>	<b>4,780,937</b>	<b>6,637,101</b>	<b>1,856,164</b>	<b>38.80%</b>
<b>Total Expenditures</b>	<b>14,801,380</b>	<b>14,469,729</b>	<b>14,941,943</b>	<b>472,214</b>	<b>3.30%</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(4,780,937)</b>	<b>(4,595,157)</b>	<b>(6,387,600)</b>	<b>(1,792,444)</b>	<b>39.00%</b>
<b>Transfers and Additional Commitments</b>					
Transfer to SO - GF OF swap	4,780,936	4,780,936	6,387,600	1,606,664	33.60%
Misc. Transfers to Universities	-	(197,718)	-	197,718	-100.00%
<b>Total Transfers and Commitments</b>	<b>4,780,936</b>	<b>4,583,218</b>	<b>6,387,600</b>	<b>1,804,382</b>	<b>39.40%</b>
<b>Net Change</b>	<b>(1)</b>	<b>(11,939)</b>	<b>(0)</b>	<b>11,938</b>	<b>-100.00%</b>

Note:

\* One Time Funding

Connecticut State Community College  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs Budget

ATTACHMENT F

Consolidated					
Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	106,771,657	98,642,214	100,821,126	2,178,912	2.2%
Fees	54,109,615	51,050,743	50,536,207	(514,536)	-1.0%
State Appropriations	172,456,308	172,456,308	168,514,962	(3,941,346)	-2.3%
Addtl State Appropriation (Dev Edu and Outcomes)	9,469,861	9,469,861	9,649,964	180,103	1.9%
GF Fringe Benefits Paid by State	164,302,184	159,079,939	-	(159,079,939)	-100.0%
OF Fringe Benefits Paid by State	38,365,000	38,365,000	39,980,379	1,615,379	4.2%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	9,000,000	9,000,000	-	(9,000,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	4,866,346	4,866,346	-	(4,866,346)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	50,736,268	50,736,268	78,555,222	27,818,954	54.8%
Private Gifts, Grants and Contracts	111,000	115,731	100,125	(15,606)	-13.5%
Sales of Educational Activities	722,028	755,421	970,128	214,707	28.4%
All Other Revenue	2,783,725	3,449,828	2,022,645	(1,427,183)	-41.4%
Less Contra Revenue	(1,942,700)	(5,545,057)	(5,547,353)	(2,296)	0.0%
Total Revenue	611,751,293	592,442,602	445,603,405	(146,839,197)	-24.8%
Expenditures:					
Personnel Services:					
Full Time (601000)	203,816,345	191,028,682	196,260,668	5,231,985	2.7%
Continuing Part Time (601100)	958,742	519,399	451,465	(67,933)	-13.1%
Temporary Part Time (601200, 02, 03, 04, 601303)	15,503,547	11,588,374	12,201,900	613,526	5.3%
Clinical EA (601201)	7,625,592	6,660,916	6,838,322	177,406	2.7%
Contractual PTL (601302)	51,024,123	47,189,855	49,426,649	2,236,794	4.7%
Contractual NCL (601300)	4,443,103	6,276,327	6,374,222	97,895	1.6%
Contractual ECL (601301)	8,079,900	10,245,861	9,370,182	(875,680)	-8.5%
Student Labor (601400, 01, 02, 601406)	1,895,135	1,922,129	2,524,384	602,255	31.3%
Overtime (601501, 601502)	1,097,013	1,154,625	1,106,033	(48,592)	-4.2%
All Other Personnel Services	7,046,967	5,836,632	5,741,407	(95,225)	-1.6%
Subtotal Personnel Services	301,490,468	282,422,800	290,295,231	7,872,431	2.8%
Fringe Benefits	210,273,093	195,915,219	86,738,901	(109,176,318)	-55.7%
Total P.S. & Fringe Benefits	511,763,561	478,338,019	377,034,132	(101,303,887)	-21.2%
Other Expenses:					
Inst. Financial Aid/Match	16,825,578	16,617,762	14,425,133	(2,192,629)	-13.2%
Waivers	3,066,002	2,792,458	3,238,637	446,179	16.0%
Utilities	10,411,659	10,358,886	11,058,605	699,719	6.8%
All Other Expenses	67,580,022	63,320,693	78,484,968	15,164,275	23.9%
Total Other Expenses	97,883,260	93,089,798	107,207,343	14,117,545	15.2%
Total Expenditures	609,646,821	571,427,818	484,241,475	(87,186,343)	-15.3%
Addition to (Use of) Funds Before Transfers	2,104,472	21,014,784	(38,638,070)	(59,652,854)	-283.9%
Transfers, Additional Funds and Commitments					
Transfer in	20,459,797	24,547,591	30,541,279	5,993,688	24.4%
Transfer out	(20,459,797)	(21,194,453)	(30,541,279)	(9,346,826)	44.1%
HEERF Institutional	-	12,353,688	-	(12,353,688)	-100.0%
ARPA Funding	2,433,173	2,433,173	-	(2,433,173)	-100.0%
Set-aside FY22 Lump Sum and Retro Pay processed in FY23	-	-	-	-	NA
Total Transfers, Additional Funds and Commitments	2,433,173	18,139,999	-	(18,139,999)	-100.0%
* Operations Support Funding			5,000,000	5,000,000	NA
Net Change	4,537,644	39,154,783	(33,638,070)	(72,792,853)	-185.9%
Note:					
* One Time Funding					



Connecticut State Community College  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs Budget

ATTACHMENT F

College:

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	106,771,657	98,642,214	100,821,126	2,178,912	2.2%
Fees	54,109,615	51,050,743	50,536,207	(514,536)	-1.0%
State Appropriations	150,762,647	150,762,647	139,971,975	(10,790,672)	-7.2%
Addtl State Appropriation (Dev Edu and Outcomes)	9,469,861	9,469,861	9,649,964	180,103	1.9%
GF Fringe Benefits Paid by State	147,885,979	142,663,734	-	(142,663,734)	-100.0%
OF Fringe Benefits Paid by State	38,365,000	38,365,000	39,980,379	1,615,379	4.2%
* Deficiency Funding for Wages (Leg. Source ARPA FY23)	9,000,000	9,000,000	-	(9,000,000)	-100.0%
* Provide Support for Salary Cost of the 27th Payroll	4,866,346	4,866,346	-	(4,866,346)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	50,736,268	50,736,268	78,555,222	27,818,954	54.8%
Private Gifts, Grants and Contracts	111,000	115,731	100,125	(15,606)	-13.5%
Sales of Educational Activities	722,028	755,421	970,128	214,707	28.4%
All Other Revenue	2,783,725	3,449,828	2,022,645	(1,427,183)	-41.4%
Less Contra Revenue	(1,942,700)	(5,545,057)	(5,547,353)	(2,296)	0.0%
Total Revenue	573,641,427	554,332,736	417,060,418	(137,272,318)	-24.8%
Expenditures:					
Personnel Services:					
Full Time (601000)	182,692,231	171,924,933	174,711,291	2,786,358	1.6%
Continuing Part Time (601100)	958,742	519,399	451,465	(67,933)	-13.1%
Temporary Part Time (601200, 02, 03, 04, 601303)	15,312,073	11,404,264	12,056,075	651,811	5.7%
Clinical EA (601201)	7,625,592	6,660,916	6,838,322	177,406	2.7%
Contractual PTL (601302)	51,024,123	47,189,855	49,426,649	2,236,794	4.7%
Contractual NCL (601300)	4,443,103	6,276,327	6,374,222	97,895	1.6%
Contractual ECL (601301)	8,079,900	10,245,861	9,370,182	(875,680)	-8.5%
Student Labor (601400, 01, 02, 601406)	1,895,135	1,922,129	2,524,384	602,255	31.3%
Overtime (601501, 601502)	1,097,013	1,154,625	1,106,033	(48,592)	-4.2%
All Other Personnel Services	6,668,896	5,198,171	5,384,860	186,689	3.6%
Subtotal Personnel Services	279,796,808	262,496,480	268,243,483	5,747,003	2.2%
Fringe Benefits	193,856,888	180,879,114	80,247,662	(100,631,452)	-55.6%
Total P.S. & Fringe Benefits	473,653,696	443,375,594	348,491,145	(94,884,449)	-21.4%
Other Expenses:					
Inst. Financial Aid/Match	16,825,578	16,617,762	14,425,133	(2,192,629)	-13.2%
Waivers	3,066,002	2,792,458	3,238,637	446,179	16.0%
Utilities	10,411,659	10,358,886	11,058,605	699,719	6.8%
All Other Expenses	47,120,225	42,766,837	47,943,689	5,176,852	12.1%
Total Other Expenses	77,423,463	72,535,942	76,666,064	4,130,122	5.7%
Total Expenditures	551,077,159	515,911,536	425,157,209	(90,754,327)	-17.6%
Addition to (Use of) Funds Before Transfers	22,564,268	38,421,200	(8,096,791)	(46,517,991)	-121.1%
Transfers, Additional Funds and Commitments					
Transfer in	-	3,797,535	-	(3,797,535)	-100.0%
Transfer out	(20,459,797)	(21,194,453)	(30,541,279)	(9,346,826)	44.1%
HEERF Institutional	-	12,353,688	-	(12,353,688)	-100.0%
* ARPA Funding	2,433,173	2,433,173	-	(2,433,173)	-100.0%
Total Transfers, Additional Funds and Commitments	(18,026,625)	(2,610,058)	(30,541,279)	(27,931,222)	1070.1%
* Operations Support Funding			5,000,000	5,000,000	NA
Net Change	4,537,644	35,811,142	(33,638,070)	(69,449,212)	-193.9%

Note:

\* One Time Funding

Connecticut State Community College  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs Budget

ATTACHMENT F

Shared Services

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)				-	NA
Fees	-			-	NA
State Appropriations	17,342,056	17,342,056	22,882,150	5,540,094	31.9%
Addtl State Appropriation (Dev Edu and Outcomes)	-	-	-	-	NA
GF Fringe Benefits Paid by State	13,667,356	13,667,356	-	(13,667,356)	-100.0%
OF Fringe Benefits Paid by State	-			-	NA
OTF Deficiency Funding for Wages (Leg. Source ARPA FY23)				-	NA
OTF Provide Support for Salary Cost of the 27th Payroll				-	NA
OTF Provide Operations Support Through Short-Term Recovery Funds				-	NA
Private Gifts, Grants and Contracts				-	NA
Sales of Educational Activities				-	NA
All Other Revenue				-	NA
Less Contra Revenue				-	NA
Total Revenue	31,009,412	31,009,412	22,882,150	(8,127,262)	-26.2%
Expenditures:					
Personnel Services:					
Full Time (601000)	16,900,222	15,435,411	17,165,494	1,730,082	11.2%
Continuing Part Time (601100)	-	-	-	-	NA
Temporary Part Time (601200, 02, 03, 04, 601303)	100,510	62,092	56,472	(5,620)	-9.1%
Clinical EA (601201)	-			-	NA
Contractual PTL (601302)	-			-	NA
Contractual NCL (601300)	-			-	NA
Contractual ECL (601301)	-			-	NA
Student Labor (601400, 01, 02, 601406)	-			-	NA
Overtime (601501, 601502)	-			-	NA
All Other Personnel Services	341,324	513,141	343,726	(169,415)	-33.0%
Subtotal Personnel Services	17,342,056	16,010,644	17,565,692	1,555,048	9.7%
Fringe Benefits	13,667,356	12,583,321	5,316,458	(7,266,863)	-57.7%
Total P.S. & Fringe Benefits	31,009,412	28,593,965	22,882,150	(5,711,815)	-20.0%
Other Expenses:					
Inst. Financial Aid/Match	-			-	NA
Waivers	-			-	NA
Utilities	-			-	NA
All Other Expenses	19,552,959	19,843,218	29,163,210	9,319,992	47.0%
Total Other Expenses	19,552,959	19,843,218	29,163,210	9,319,992	47.0%
Total Expenditures	50,562,371	48,437,183	52,045,360	3,608,177	7.4%
Addition to (Use of) Funds Before Transfers	(19,552,959)	(17,427,771)	(29,163,210)	(11,735,439)	67.3%
Transfers, Additional Funds and Commitments					
Transfer in	19,552,959	19,843,218	29,163,210	9,319,992	47.0%
Transfer out	-	-	-	-	NA
Total Transfers, Additional Funds and Commitments	19,552,959	19,843,218	29,163,210	9,319,992	47.0%
Net Change	0	2,415,447	0	(2,415,447)	-100.0%

Connecticut State Community College  
Expenditure Plan General & Operating Funds  
FY24 Budget, FY23 Estimate vs Budget

ATTACHMENT F

System Office

Account Name	FY23 Budget	FY23 Estimate	FY24 Budget	FY24 Budget vs. FY23 Est	
				Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)		-		-	NA
Fees		-		-	NA
State Appropriations	4,351,605	4,351,605	5,660,837	1,309,232	30.1%
Addtl State Appropriation (Dev Edu and Outcomes)	-	-		-	NA
GF Fringe Benefits Paid by State	2,748,849	2,748,849		(2,748,849)	-100.0%
OF Fringe Benefits Paid by State	-	-		-	NA
OTF Deficiency Funding for Wages (Leg. Source ARPA FY23)		-		-	NA
OTF Provide Support for Salary Cost of the 27th Payroll		-		-	NA
OTF Provide Operations Support Through Short-Term Recovery Funds				-	NA
Private Gifts, Grants and Contracts	-			-	NA
Sales of Educational Activities				-	NA
All Other Revenue				-	NA
Less Contra Revenue				-	NA
Total Revenue	7,100,454	7,100,454	5,660,837	(1,439,617)	-20.3%
Expenditures:					
Personnel Services:					
Full Time (601000)	4,223,893	3,668,338	4,383,883	715,545	19.5%
Continuing Part Time (601100)	-	-	-	-	NA
Temporary Part Time (601200, 02, 03, 04, 601303)	90,965	122,018	89,352	(32,666)	-26.8%
Clinical EA (601201)	-	-		-	NA
Contractual PTL (601302)	-	-		-	NA
Contractual NCL (601300)	-	-		-	NA
Contractual ECL (601301)	-	-		-	NA
Student Labor (601400, 01, 02, 601406)	-	-		-	NA
Overtime (601501, 601502)	-	-		-	NA
All Other Personnel Services	36,747	125,320	12,821	(112,499)	-89.8%
Subtotal Personnel Services	4,351,605	3,915,676	4,486,056	570,380	14.6%
Fringe Benefits	2,748,849	2,452,784	1,174,781	(1,278,003)	-52.1%
Total P.S. & Fringe Benefits	7,100,454	6,368,460	5,660,837	(707,623)	-11.1%
Other Expenses:					
Inst. Financial Aid/Match				-	NA
Waivers				-	NA
Utilities				-	NA
All Other Expenses	906,838	710,638	1,378,069	667,431	93.9%
Total Other Expenses	906,838	710,638	1,378,069	667,431	93.9%
Total Expenditures	8,007,292	7,079,098	7,038,906	(40,192)	-0.6%
Addition to (Use of) Funds Before Transfers	(906,838)	21,356	(1,378,069)	(1,399,425)	-6552.9%
Transfers, Additional Funds and Commitments					
Transfer in	906,838	906,838	1,378,069	471,231	52.0%
Transfer out				-	NA
Total Transfers, Additional Funds and Commitments	906,838	906,838	1,378,069	471,231	52.0%
Net Change	0	928,194	(0)	(928,194)	-100.0%

Enrollment HEADCOUNT - Avg Fall and Spring Semesters									Variance						
FY22 Actual			FY23 Actual			FY24 Budget			Enrollment Headcount FY23 Budget vs FY23 Actual						
Full Time	Part Time	Total	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)	
HEADCOUNT Enrollment Undergraduate															
State Universities	17,744	4,320	22,063	17,033	4,563	21,596	16,690	4,495	21,185	(343)	-2.0%	(68)	-1.5%	(411)	-1.9%
Community Colleges	10,939	23,716	34,655	10,853	23,714	34,567	10,734	23,018	33,752	(119)	-1.1%	(696)	-2.9%	(815)	-2.4%
Charter Oak	372	1,169	1,541	436	1,125	1,561	453	1,170	1,623	17	3.9%	45	4.0%	62	4.0%
Total Undergraduate	29,054	29,205	58,259	28,322	29,402	57,724	27,877	28,683	56,560	(445)	-1.6%	(719)	-2.4%	(1,164)	-2.0%
Graduate															
State Universities Graduate	1,418	3,189	4,606	1,417	2,991	4,408	1,398	2,944	4,342	(19)	-1.3%	(47)	-1.6%	(66)	-1.5%
Charter Oak	10	88	98	8	84	92	9	87	96	1	12.5%	3	3.6%	4	4.3%
Total Graduate	1,428	3,277	4,704	1,425	3,075	4,500	1,407	3,031	4,438	(18)	-1.3%	(44)	-1.4%	(62)	-1.4%
Total Undergraduate & Graduate															
State Universities	19,161	7,508	26,669	18,450	7,554	26,004	18,088	7,439	25,527	(362)	-2.0%	(115)	-1.5%	(477)	-1.8%
Community Colleges	10,939	23,716	34,655	10,853	23,714	34,567	10,734	23,018	33,752	(119)	-1.1%	(696)	-2.9%	(815)	-2.4%
Charter Oak	382	1,257	1,639	444	1,209	1,653	462	1,257	1,719	18	4.1%	48	4.0%	66	4.0%
Total Headcount	30,482	32,481	62,963	29,747	32,477	62,224	29,284	31,714	60,998	(463)	-1.6%	(763)	-2.3%	(1,226)	-2.0%

FTE - Avg Fall and Spring Semesters									Variance						
FY22 Actual			FY23 Actual			FY24 Budget			FTE FY24 Budget vs FY23 Actual						
Full Time	Part Time	Total	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)	
FTE Enrollment Undergraduate															
State Universities	17,149	1,808	18,957	16,475	1,803	18,278	16,142	1,777	17,919	(333)	-2.0%	(26)	-1.4%	(359)	-2.0%
Community Colleges	9,710	9,901	19,612	9,635	10,205	19,840	9,285	9,391	18,676	(350)	-3.6%	(814)	-8.0%	(1,164)	-5.9%
Charter Oak	315	451	766	369	442	811	384	459	843	15	4.1%	17	3.8%	32	3.9%
Total Undergraduate	27,174	12,160	39,334	26,479	12,450	38,929	25,811	11,627	37,438	(668)	-2.5%	(823)	-6.6%	(1,491)	-3.8%
Graduate															
State Universities Graduate	1,281	1,320	2,601	1,277	1,241	2,518	1,260	1,220	2,480	(17)	-1.3%	(21)	-1.7%	(38)	-1.5%
Charter Oak	8	40	48	7	39	46	7	41	48	-	0.0%	2	5.1%	2	4.3%
Total Graduate	1,289	1,360	2,649	1,284	1,280	2,564	1,267	1,261	2,528	(17)	-1.3%	(19)	-1.5%	(36)	-1.4%
Total Undergraduate & Graduate															
State Universities	18,429	3,128	21,557	17,752	3,044	20,796	17,402	2,997	20,399	(350)	-2.0%	(47)	-1.5%	(397)	-1.9%
Community Colleges	9,710	9,901	19,612	9,635	10,205	19,840	9,285	9,391	18,676	(350)	-3.6%	(814)	-8.0%	(1,164)	-5.9%
Charter Oak	323	491	814	376	481	857	391	500	891	15	4.0%	19	4.0%	34	4.0%
Total FTE	28,463	13,520	41,983	27,763	13,730	41,493	27,078	12,888	39,966	(685)	-2.5%	(842)	-6.1%	(1,527)	-3.7%

**HEADCOUNT Enrollment**  
**Undergraduate**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total Undergraduate

**Graduate**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total Graduate

**Total**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total Headcount

Enrollment HEADCOUNT - Avg Fall and Spring Semesters									Variance					
									Enrollment Headcount FY23 Budget vs FY23 Actual					
FY22 Actual			FY23 Actual			FY24 Budget			Full Time		Part Time		Total	
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)
5,757	1,644	7,401	5,764	1,630	7,394	5,764	1,630	7,394	-	0.0%	-	0.0%	-	0.0%
3,336	702	4,038	3,184	672	3,856	3,083	672	3,755	(101)	-3.2%	-	0.0%	(101)	-2.6%
5,379	1,233	6,612	5,078	1,585	6,663	4,926	1,537	6,463	(152)	-3.0%	(48)	-3.0%	(200)	-3.0%
3,272	741	4,013	3,007	676	3,683	2,917	656	3,573	(90)	-3.0%	(20)	-3.0%	(110)	-3.0%
17,744	4,320	22,063	17,033	4,563	21,596	16,690	4,495	21,185	(343)	-2.0%	(68)	-1.5%	(411)	-1.9%
468	1,407	1,875	452	1,334	1,786	452	1,334	1,786	-	0.0%	-	0.0%	-	0.0%
77	95	172	81	71	152	89	71	160	8	9.9%	-	0.0%	8	5.3%
793	1,158	1,951	812	1,071	1,883	787	1,039	1,826	(25)	-3.1%	(32)	-3.0%	(57)	-3.0%
80	529	609	72	515	587	70	500	570	(2)	-2.8%	(15)	-2.9%	(17)	-2.9%
1,418	3,189	4,606	1,417	2,991	4,408	1,398	2,944	4,342	(19)	-1.3%	(47)	-1.6%	(66)	-1.5%
6,225	3,051	9,276	6,216	2,964	9,180	6,216	2,964	9,180	-	0.0%	-	0.0%	-	0.0%
3,413	797	4,210	3,265	743	4,008	3,172	743	3,915	(93)	-2.8%	-	0.0%	(93)	-2.3%
6,172	2,391	8,563	5,890	2,656	8,546	5,713	2,576	8,289	(177)	-3.0%	(80)	-3.0%	(257)	-3.0%
3,352	1,270	4,622	3,079	1,191	4,270	2,987	1,156	4,143	(92)	-3.0%	(35)	-2.9%	(127)	-3.0%
19,161	7,508	26,669	18,450	7,554	26,004	18,088	7,439	25,527	(362)	-2.0%	(115)	-1.5%	(477)	-1.8%

**FTE Enrollment**  
**Undergraduate**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total Undergraduate

**Graduate**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total Graduate

**Total**

CCSU  
ECSU  
SCSU  
WCSU  
CSU Total FTE

FTE - Avg Fall and Spring Semesters									Variance					
									FTE FY24 Budget vs FY23 Actual					
FY22 Actual			FY23 Actual			FY24 Budget			Full Time		Part Time		Total	
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)
5,518	761	6,279	5,551	746	6,297	5,551	746	6,297	-	0.0%	-	0.0%	-	0.0%
3,297	199	3,496	3,154	182	3,336	3,054	182	3,236	(100)	-3.2%	-	0.0%	(100)	-3.0%
5,172	525	5,697	4,871	588	5,459	4,725	571	5,296	(146)	-3.0%	(17)	-2.9%	(163)	-3.0%
3,162	322	3,485	2,899	287	3,186	2,812	278	3,090	(87)	-3.0%	(9)	-3.1%	(96)	-3.0%
17,149	1,808	18,957	16,475	1,803	18,278	16,142	1,777	17,919	(333)	-2.0%	(26)	-1.4%	(359)	-2.0%
414	557	971	397	527	924	397	527	924	-	0.0%	-	0.0%	-	0.0%
68	40	108	69	28	97	76	28	104	7	10.1%	-	0.0%	7	7.2%
721	480	1,201	739	445	1,184	717	432	1,149	(22)	-3.0%	(13)	-2.9%	(35)	-3.0%
78	243	320	72	241	313	70	233	303	(2)	-2.8%	(8)	-3.3%	(10)	-3.2%
1,281	1,320	2,601	1,277	1,241	2,518	1,260	1,220	2,480	(17)	-1.3%	(21)	-1.7%	(38)	-1.5%
5,932	1,318	7,250	5,948	1,273	7,221	5,948	1,273	7,221	-	0.0%	-	0.0%	-	0.0%
3,365	240	3,605	3,223	210	3,433	3,130	210	3,340	(93)	-2.9%	-	0.0%	(93)	-2.7%
5,893	1,005	6,898	5,610	1,033	6,643	5,442	1,003	6,445	(168)	-3.0%	(30)	-2.9%	(198)	-3.0%
3,240	565	3,805	2,971	528	3,499	2,882	511	3,393	(89)	-3.0%	(17)	-3.2%	(106)	-3.0%
18,429	3,128	21,557	17,752	3,044	20,796	17,402	2,997	20,399	(350)	-2.0%	(47)	-1.5%	(397)	-1.9%

**CONNECTICUT COMMUNITY COLLEGES**

ENROLLMENT - HEADCOUNT &amp; FTE

FY22 Actual, FY23 Actual and Projection FY24 Budget

**ATTACHMENT G**

HEADCOUNT Enrollment	Enrollment HEADCOUNT - Avg Fall and Spring Semesters									Variance					
										Enrollment Headcount FY23 Budget vs FY23 Actual					
	FY22 Actual			FY23 Actual			FY24 Budget			Full Time		Part Time		Total	
	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)
Asnuntuck	388	876	1,264	399	932	1,331	386	842	1,228	(13)	-3.3%	(90)	-9.7%	(103)	-7.7%
Capital	471	1,903	2,374	505	1,823	2,328	478	1,779	2,257	(27)	-5.3%	(44)	-2.4%	(71)	-3.0%
Gateway	1,577	3,688	5,265	1,476	3,894	5,370	1,542	3,733	5,275	67	4.5%	(161)	-4.1%	(95)	-1.8%
Housatonic	1,041	2,274	3,314	1,003	2,185	3,187	1,026	2,111	3,137	24	2.3%	(74)	-3.4%	(50)	-1.6%
Manchester	1,307	2,835	4,141	1,316	2,634	3,950	1,254	2,689	3,943	(62)	-4.7%	55	2.1%	(7)	-0.2%
Middlesex	718	1,174	1,891	657	1,163	1,820	618	1,157	1,775	(39)	-5.9%	(6)	-0.5%	(45)	-2.4%
Naugatuck Valley	1,471	2,960	4,430	1,468	3,049	4,517	1,588	2,953	4,541	121	8.2%	(96)	-3.1%	25	0.5%
Northwestern	381	793	1,174	374	781	1,155	371	693	1,064	(3)	-0.7%	(88)	-11.3%	(91)	-7.8%
Norwalk	1,124	2,725	3,849	1,211	2,684	3,895	1,111	2,629	3,740	(100)	-8.2%	(55)	-2.0%	(155)	-4.0%
Quinebaug Valley	362	722	1,083	359	788	1,146	361	677	1,038	3	0.7%	(111)	-14.0%	(108)	-9.4%
Three Rivers	937	1,909	2,846	910	1,897	2,807	884	1,855	2,739	(26)	-2.9%	(42)	-2.2%	(68)	-2.4%
Tunxis	1,165	1,860	3,025	1,178	1,887	3,064	1,115	1,900	3,015	(63)	-5.3%	14	0.7%	(49)	-1.6%
<b>CCC Total Headcount</b>	<b>10,939</b>	<b>23,716</b>	<b>34,655</b>	<b>10,853</b>	<b>23,714</b>	<b>34,567</b>	<b>10,734</b>	<b>23,018</b>	<b>33,752</b>	<b>(119)</b>	<b>-1.1%</b>	<b>(696)</b>	<b>-2.9%</b>	<b>(815)</b>	<b>-2.4%</b>

FTE Enrollment	FTE - Avg Fall and Spring Semesters									Variance					
										FTE FY24 Budget vs FY23 Actual					
	FY22 Actual			FY23 Actual			FY24 Budget			Full Time		Part Time		Total	
	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)
Asnuntuck	365	323	688	373	366	739	356	330	686	(17)	-4.4%	(36)	-9.9%	(53)	-7.1%
Capital	413	828	1,241	442	825	1,266	428	772	1,200	(14)	-3.1%	(53)	-6.4%	(66)	-5.2%
Gateway	1,389	1,572	2,961	1,287	1,704	2,992	1,279	1,523	2,802	(8)	-0.7%	(181)	-10.6%	(190)	-6.3%
Housatonic	912	902	1,813	873	884	1,756	865	832	1,697	(8)	-0.9%	(52)	-5.9%	(59)	-3.4%
Manchester	1,176	1,166	2,342	1,183	1,130	2,313	1,122	1,071	2,193	(61)	-5.2%	(59)	-5.2%	(120)	-5.2%
Middlesex	646	493	1,139	589	502	1,091	597	465	1,062	8	1.3%	(37)	-7.3%	(29)	-2.6%
Naugatuck Valley	1,299	1,266	2,565	1,302	1,349	2,651	1,217	1,221	2,438	(85)	-6.5%	(128)	-9.5%	(213)	-8.0%
Northwestern	341	332	672	338	324	662	332	315	647	(6)	-1.9%	(9)	-2.8%	(15)	-2.3%
Norwalk	996	1,167	2,163	1,073	1,180	2,253	996	1,098	2,094	(77)	-7.2%	(82)	-6.9%	(159)	-7.0%
Quinebaug Valley	323	277	600	322	325	648	315	279	594	(7)	-2.2%	(46)	-14.2%	(54)	-8.3%
Three Rivers	842	810	1,652	820	833	1,653	806	764	1,570	(14)	-1.7%	(69)	-8.3%	(83)	-5.0%
Tunxis	1,011	766	1,776	1,033	784	1,816	972	721	1,693	(61)	-5.9%	(63)	-8.0%	(123)	-6.8%
<b>CCC Total FTE</b>	<b>9,710</b>	<b>9,901</b>	<b>19,612</b>	<b>9,635</b>	<b>10,205</b>	<b>19,840</b>	<b>9,285</b>	<b>9,391</b>	<b>18,676</b>	<b>(350)</b>	<b>-3.6%</b>	<b>(814)</b>	<b>-8.0%</b>	<b>(1,164)</b>	<b>-5.9%</b>

# ATTACHMENT G

## CHARTER OAK STATE COLLEGE

ENROLLMENT - HEADCOUNT & FTE

FY22 Actual, FY23 Actual and Projection FY24 Budget

HEADCOUNT Enrollment	Enrollment HEADCOUNT - Avg Fall and Spring Semesters									Variance					
	Enrollment Headcount FY23 Budget vs FY23 Actual									Full Time		Part Time		Total	
	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)
<u>Undergraduate</u>															
Charter Oak	372	1,169	1,541	436	1,125	1,561	453	1,170	1,623	17	3.9%	45	4.0%	62	4.0%
<u>Graduate</u>															
Charter Oak	10	88	98	8	84	92	9	87	96	1	12.5%	3	3.6%	4	4.3%
Total Headcount	382	1,257	1,639	444	1,209	1,653	462	1,257	1,719	18	4.1%	48	4%	66	4.0%

FTE Enrollment	FTE - Avg Fall and Spring Semesters									Variance					
	FTE FY24 Budget vs FY23 Actual									Full Time		Part Time		Total	
	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)
<u>Undergraduate</u>															
Charter Oak	315	451	766	369	442	811	384	459	843	15	4.1%	17	3.8%	32	3.9%
<u>Graduate</u>															
Charter Oak	8	40	48	7	39	46	7	41	48	-	0.0%	2	5.1%	2	4.3%
Total FTE	323	491	814	376	481	857	391	500	891	15	4.0%	19	4.0%	34	4.0%