

**MEETING OF THE
FINANCE & INFRASTRUCTURE COMMITTEE**
Board of Regents for Higher Education
Hartford, Connecticut

Thursday, February 18, 2016, at 10:00 am
Regents Board Room
61 Woodland Street, Hartford, CT

Agenda

1. APPROVAL OF MINUTES FROM THE JANUARY 7, 2016 MEETING

2. INFORMATION ITEMS

- A. Grant Activity (S. Jewell)
- B. CSCU 2020 Update (To Follow)
- C. FY2016 Projections
- D. Governor's Proposed FY2017 Budget

3. ACTION ITEMS

- A. Relinquishment of Custody and Control of a Parcel of Land at Northwestern Community College in Winchester, Connecticut to the Department of Transportation

**MEETING OF THE
FINANCE & INFRASTRUCTURE COMMITTEE**

Board of Regents for Higher Education
Thursday, January 7, 2016, at 10:00 a.m.
61 Woodland Street, Hartford CT

Minutes

REGENTS PRESENT

Matt Fleury, Committee
William McGurk (Telephonic)
Catherine Smith (Telephonic)

REGENTS ABSENT

Richard Balducci

CSCU REPRESENTATIVES

Mary Ellen Jukoski, President, TRCC; Mark Rozewski, Executive Vice President, SCSU; Kenneth DeLisa, Vice President for Institutional Advancement, James Howarth, Vice President for Finance & Administration, ECSU; Sean Loughran, Interim Vice President for Finance & Administration, WCSU; Gennaro DeAngelis, Dean of Administration, ACC; Lester Primus, Dean of Administration, CCC; Steven Goetchius, Dean of Information Technology, TRCC

CSCU STAFF

Erika Steiner Chief Financial Officer; Keith Epstein, Vice President for Facilities & Infrastructure Planning; Michael Kozlowski, Director, Public Affairs and Marketing; Karen Stone, Director of Internal Audit; Melentina Pusztay, Director for Budgets and Planning; Erin Fitzgerald, Associate for Board Affairs; Rosalie Butler, Administrative Assistant for Finance

With a quorum present, Chairman Fleury called the meeting to order at 10:00 a.m.

1. APPROVAL OF MINUTES FROM THE OCTOBER 8, 2015 MEETING

The minutes of the October 8, 2015 meeting were unanimously approved.

2. INFORMATION ITEMS

A. State Funding of Higher Education Update

CFO Steiner provided Committee members with a timeline of changes to lapses, holdbacks, rescissions, and other adjustments to CSCU constituent general funds since the initiation of the FY16 Budget. Discussion followed on the need to rename the Transform 2020 line item to more clearly reflect its purpose, Developmental Education.

The total impact of the State’s Deficit Mitigation is as follows (\$000s):

	<u>\$ 000s</u>
General Fund Impact (excluding Transform CSCU)	(1,939.4)
General Fund Impact of Transform CSCU	(776.2)
CSU Reserves	(1,800.0)
CCC Reserves	(1,800.0)

CFO Steiner also informed Committee members about a new GASB 68 pronouncement, which requires CSCU to record a \$550 million pension liability as part of its FY15 financial statements.

B. Schedule of 2016 Committee Meetings

CFO Steiner gave an overview of the 2016 yearly calendar, highlighting when the Mid-Year Spending Plan Review, Tuition and Fees, Biennial Budget approval and Spending Plan presentations will take place.

C. 2015 Grant Report

CFO Steiner provided the Committee with a grant inventory of the 17 Connecticut State Colleges and Universities as prepared by the BOR’s Office of Sponsored Programs. It details the number of grants awarded by funding source and type (as of September 30, 2015).

D. CSCU 2020 Semi Annual Report

VP Epstein provided Committee members with the CSCU 2020 report, sent semi-annually to the Governor and Legislature, per statute. The report details all programs, funds allotted, the total available, commitments to date, expenditures and the general project status. VP Epstein highlighted many of the special projects undertaken or completed in the past 6 months. The overall cost and performance of LEED rated buildings was discussed. In response to Regent questions, VP Epstein also outlined the funding mechanism and annual request process for CSCU 2020.

E. Proposed Redevelopment of the Southern Connecticut State University Long Wharf Site

VP Epstein provided background on Southern’s award of the custody and control of the 140,250 gross square-foot former Gateway Community College site by the BOR in March of 2014. He further explained that site studies had been commissioned to determine best use of the facility. The study determined that the existing facility cannot be cost-effectively kept in service for continued academic use.

Epstein continued that because the Long Wharf site is directly accessible and visible from I-95, the area surrounding has seen considerable recent redevelopment for destination retail shopping. Southern’s assessment of the Long Wharf site show considerable value could be

accessed to serve the needs of the university. The principal goal of the project is to meet the academic needs of the university, without requiring significant state or student funding.

Epstein characterized the proposal as being in an extremely early stage. Southern would solicit real estate developers, through a formal request for proposal, to enter into a long-term agreement to build physical improvements at the Long Wharf site, potentially resulting in mixed commercial and academic use. As the process is further defined, the Committee will be kept apprised.

3. ACTION ITEMS

A. Right of First Refusal for Property Acquisition for Eastern Connecticut State University

VP Epstein explained that at ECSU, long-term land use policy has been to acquire additional land when available. The largest single land mass adjacent to ECSU is the Windham Technical High School property owned by the State. If, or when, Windham Tech may relocate to a new site, ECSU would like the BOR to obtain a right of first refusal option for the property.

Motion by Regent Fleury, seconded by Regent McGurk, to seek legislative modification providing a right of first offer to obtain custody and control of the Windham Technical High School site at such time as the property may be surplus. Motion carried.

B. Transfer of State Land at Manchester Community College to the Town of Manchester for Hillstown Road

VP Epstein explained that the Town of Manchester has requested the State transfer a parcel of land totaling .314 acres for improvements to Hillstown Road via land conveyance act. The Town plans improvements to Hillstown Road by widening it, both for safety purposes and to increase roadway sightlines to the north and south of the College entrance. The requested parcel is not usable for any other purpose than roadway development.

The Resolution was unanimously approved on a motion by Regent Fleury, seconded by Regent McGurk.

B. Reallocation of Authorized but Unallocated Bond Funds and Cancellation of the Theater Entrance Project for Three Rivers Community College

VP Epstein provided background on the authorization to construct a new 15,076 square-foot addition at TRCC. The addition would have housed a 300-seat auditorium with theatrical stage dressing rooms, storage and other support spaces. In 2015, TRCC re-evaluated their most current academic and student program needs, in addition to the theater. Based on that evaluation, TRCC deemed its academic needs more critical in nature and decided to cancel funding for the Theater and Entrance project.

Instead, TRCC has outlined a number of building enhancements to better support academic and student needs: Tutoring and Academic Success Center, Library and

Student Services office.

Epstein further explained that pending a legislative modification to PA 09-2, \$5,700,000, will be reallocated to the above three projects, while \$5,906,676 will be reallocated for deferred maintenance to the System-wide Community College Compliance/Infrastructure Improvement program. The Three Rivers Theater and Entrance Project will be cancelled.

The Resolution was unanimously approved on a motion by Regent Fleury, seconded by Regent McGurk.

With no other business to discuss, the meeting was adjourned at 11:15 a.m.

2015 Grant Report (Preliminary)

The Office of Sponsored Programs collected data and completed a grant inventory of the 17 Connecticut State Colleges and Universities in October, 2015. A total of 304 grants (non-financial aid) for \$42,245,351 were awarded in 2015 (as of September 30th):

CSCU Grants Awarded in 2015 Number of Grants Awarded by Funding Source Type (as of September 30th)

Institution	Federal	State	Foundation/Private/Other	Totals
ASCC	3	0	0	3
CACC	4	0	4	8
GWCC	3	5	5	13
HOCC	1	3	13	17
MACC	5	0	22	27
MXCC	2	0	15	17
NVCC	3	6	0	9
NWCC	10	2	2	14
NKCC	2	1	20	23
QVCC	0	5	0	5
TRCC	0	4	4	8
TXCC	1	1	0	2
CCC TOTAL #	34	27	85	146
CCC Total \$	\$20,852,691	\$3,302,904	\$2,748,550	\$26,904,145
BOR	1	1	0	2
BOR \$	\$4,927,350	\$601,652	\$0	\$5,529,002
CCSU	23	19	10	52
ECSU	15	15	7	37
SCSU	11	13	31	55
WCSU	1	2	8	11
CSU TOTAL #	50	49	56	155
CSU Total \$	\$4,552,028	\$3,414,094	\$1,546,082	\$9,512,204
COSC	1	0	0	1
COSC \$	\$300,000	\$0	\$0	\$300,000
CSCU TOTAL #	86	77	141	304
TOTAL FUNDING¹	\$ 30,632,069	\$ 7,318,650	\$4,294,632	\$42,245,351

¹ 270 grants are 1 year or less, 20 grants are awarded for a two-year period and 11 grants are awarded for 3 years or more.

Funded projects include support of numerous programs and projects, including student safety and violence prevention, student success and retention, college readiness and transition to college, middle college, learning outcomes assessment, career pathways and student safety and violence prevention on campuses. Grants also funded early childhood education and school readiness and teacher preparation, as well as child welfare, obesity, Lyme disease, and smoking cessation. Other funded projects include learning and/or research in municipal climate change and energy, watershed and ocean salinity, math, science and STEM, history, cultural and fine arts, philosophy and archeology.

Federal funding agencies include the U.S. Department of Labor, U.S. Department of Justice, National Science Foundation, Federal Emergency Management Agency, United States Department of Education, National Institute of Health, Department of Health and Human Services, National Endowment for the Humanities, National Endowment for the Arts, National Aeronautics and Space Administration, and the US Geological Survey.

State funding agencies include the Connecticut State Department of Education, the Department of Mental Health and Addiction Services, Department of Social Services, Connecticut Department of Labor, Office of Higher Education, Department of Energy and Environmental Protection, Judicial Services, Office of Policy and Management, Department of Children and Families, Department of Mental Health and Addiction Services, Department of Economic and Community Development and the Department of Public Health.

Foundations and other private organizations that provided funding include the Nellie Mae Foundation, New England Board of Higher Education, Community Foundation of Greater New Haven, Newman's Own, American Association of Nurse Practitioners, numerous insurance companies, banks and other corporations; hospitals, the American Association of Community Colleges, the Davis Foundation, the Hartford Foundation for Public Giving, American Wildlife Federation, and the Greater Hartford Foundation for the Arts, private and out of state universities. Municipalities and college and university foundations also awarded funds in 2015.

The Office of Sponsored Programs (OSP) facilitated/wrote/submitted four consortium grants in 2015. Two were awarded—the Connecticut Advanced Manufacturing Initiative and the Safe and Friendly Environment grant, totaling \$15,750,000. These awards are included under the lead institutions in the chart above. Two were not awarded (State Longitudinal Data Systems and the Career Pathways Planning Partnership (totaling \$2,788,374).

OSP is currently assisting the Community Colleges with managing four consortium grants in addition to six previously awarded BOR grants. OSP also submitted a letter of intent to participate in the Second Chance Pell initiative on behalf of the 12 community colleges. During the past year we convened all 17 institutions to discuss grant resources and needs and conducted numerous training sessions and presentations throughout the year. We developed a website and will be adding a resource library in the coming year.

ITEM

FY16 Financial Projections at Mid-Year

BACKGROUND

The attached schedules represent projections for the results of the current fiscal year ended June 30, 2016.

Our projections are made at the base level, that is by each institution evaluating year-to-date spending and extrapolating for the full year, while including known events coming in the next several months. Projections are compared to the BOR approved FY16 Budget as well as to the actual results for FY15.

Schedules include: Consolidated Connecticut State Colleges & Universities (CSCU) and constituent entities, Connecticut State Universities (CSU), Connecticut Community Colleges (CCC), Unrestricted Net Positions, and Average Fall/Spring Enrollment vs. Budget. These schedules are included as Attachments A – E, respectively.

The schedules of Unrestricted Net Position (UNP) balances adjust the audited June 30, 2015 balances by the projected addition or use of funds for FY16. The actual June 30, 2016 UNP will include the impact of accruals.

ANALYSIS

The current projection for CSCU for FY16 is a net change of \$908,329, broken down as follows (USD):

	FY16 Projected Net Change
Connecticut State Universities	(516,690)
Connecticut Community Colleges	1,760,483
Charter Oak State College	(335,464)
Board of Regents	-
CSCU Consolidated	<u>908,329</u>

This results essentially achieve the overall break-even scenario required of our institutions; it represents 0.08% of our overall budget. Included in these figures is funding from the state as follows:

	FY16 Funds
	<u>State Funding</u>
State Appropriations	329,168,531
Fringe Benefits Paid by State	245,500,312
Supplemental Tuition Support	10,000,000
Developmental Education	<u>9,229,096</u>
Total Received in FY16	593,897,939
Early College	<u>400,122</u>
Total Utilized in FY16	<u>594,298,061</u>

The supplemental tuition support in FY16 was attributed to the CCCs to mitigate tuition and fee increases in FY16. The CSUs were able to employ a different approach for holding down tuition and fees, and Charter Oak (COSC) had a one-time volume influx through Go Back To Get Ahead, so all three constituents were able to maintain their budget. The Early College Funding was provided by the state in FY15, but as a multi-year endeavor the portion above was used in FY16.

The following table compares the Net Changes in FY15, FY16 Budget, and FY16 Projections by institution (USD):

	<u>FY15 Actual</u>	<u>FY16 Budget</u>	<u>FY16 Projection</u>
Asnuntuck	(310,579)	-	-
Capital	(709,436)	-	-
Gateway	(482,786)	-	-
Housatonic	2,374,582	(1)	184,874
Manchester	382,903	-	-
Middlesex	(620,325)	-	125,822
Naugatuck	1,438,295	699	117,450
Northwestern	(100,387)	1	143,873
Norwalk	430,473	-	44,632
Quinebaug	802,786	1,000	290,000
Three Rivers	573,651	174,149	706,975
Tunxis	(937,655)	-	164,065
CCC SO	3,451,786	-	(17,209)
Total CCC	6,293,308	175,848	1,760,482
Central	1,674,199	-	-
Eastern	3,310,934	-	-
Southern	943,288	8,767	14,298
Western	(1,957,986)	-	(946,843)
CSU SO	865,156	-	415,855
Total CSU	4,835,591	8,767	(516,690)
Charter Oak	997,460	-	(335,464)
BOR	-	-	-
Total CSCU	12,126,359	184,615	908,328
<i>Total Revenue</i>	<i>1,141,257,672</i>	<i>1,208,073,095</i>	<i>1,195,363,795</i>
<i>% Total Revenue</i>	<i>1.1%</i>	<i>0.0%</i>	<i>0.1%</i>

Comments pertaining to the results above:

FY15 Actual Results

- The CCC SO FY15 results include \$3.5M of carry-forward funds for Early College, Transitional Strategies, and Undistributed Collective Bargaining set asides.
 - Early College was funded by the State in FY15 as a three-year rolling program; funds were expended in FY15 and an additional \$400K was set aside and consumed in FY16.
 - The Transitional Strategies were funded in FY15 with \$2M as a part of the larger Developmental Education funding of \$10.8M. Because of time required to start up the cooperatives, about \$1M was spent in FY15 and the remaining \$1M is applied to FY16 efforts, which are now fully underway. Funding for Developmental Education for FY16 has been cut to \$8.6M, so this \$1M carry-forward will help supplement these efforts.
 - Under CCC bargaining unit agreements certain amounts are set aside each year for specific purposes. The funds are held at System Office, and distributed to the Colleges are consumed by members in accordance with the described purposes (e.g. sabbaticals,

promotions, training). In FY15, \$1.9M of the set-asides were not used by the members and therefore are collected in a restricted reserve at the end of the year.

- Housatonic underran significantly in operating expenses for the year in areas such as supplies, utilities and general repairs. The latter was lower than budget because it was determined to engage in facilities improvements covered by bond funding, obviating the need to use operating funds.
- The remaining CCC results are variances in timing of expenses, variances in anticipated enrollments, cut backs of operating expenses, and selected hiring/filling of open positions to preserve budgets and anticipate needs in the following year.
- With the exception of Western, the CSUs preserved FY15 funds for debt service, future equipment requirements, and contingencies in anticipation of restrictions in spending forthcoming in FY16/FY17. These funds flow into unrestricted reserves, which are then utilized as the specific need arises.
 - Western has struggled with lagging enrollments for the past few years and has invested in activities designed to spur enrollment. As discussed below, this will continue into FY16.
- COSC saw a great benefit in FY15 from the GBTGA program which brought about 1,000 students back to CSCU with over 20% going to college.

FY16 Projections

- The CCCs are currently projecting a \$1.7M favorable result, which is approximately 0.4% of the overall budget. Each College was asked to exercise discretion in hiring and to invoke contingency plans in order to maintain a balanced budget. The Presidents without exception are holding to their commitments at this time.
 - With enrollment lower, all colleges have cut back on part-time faculty support.
 - All are taking advantage of retirements by either foregoing a rehire, or hiring at lower wages.
 - Three Rivers has deferred spending on a project until next year and will request use of a portion of their FY16 funds in FY17.
- The Universities are typically very conservative in their mid-year projections and it's reasonable to expect the year will end somewhat better than currently projected. Conservative judgment may include:
 - Assuming positions will be filled at the earliest opportunity – typically hiring is spread over time.
 - ARP to SERS conversions can be costly to the CSUs and are therefore budgeted as a contingency. We may or may not experience conversions at the level projected.
- Western continues to struggle with enrollment in FY 16. Plans for attracting more out-of-state students in FY16 did not materialize. With the change of leadership at the university a new enrollment management plan has been conceived which will be discussed with the Committee during the budget hearings.
- Numerous areas of conservation have been undertaken by the CSUs in order to meet budget commitments, including:
 - Holding off filling positions longer than they'd like.
 - Replacing departing personnel with lower wage employees.

- Eliminating overtime and cutting operating expenses wherever feasible.
- CSU enrollment declines have not been as severe as with the CCCs, at 1% fewer than budgeted FTEs.
- COSC enrollment declined following the FY15 spike from GBTGA. However, the college’s undergraduate FTEs are slightly more than budgeted. COSC had budgeted for a new master’s program which has been delayed and therefore revenues are lower than budgeted.

The projections included for FY16 include \$1.9M of budget holdbacks and deficit mitigations which occurred after the Board approval of our budgets, and reduced the state appropriations for the year (USD):

SID	SID Desc.	Original Allotment	General Employee	General Lapse	Target Savings Lapse	Deficit Mitigation 1	Deficit Mitigation 2	Total Reductions	Revised Allotment
12235	Workers'	3,877.4			(58.2)			(58.2)	3,819.3
12531	Charter Oak State	2,733.4		(8.2)		(27.3)		(35.5)	2,697.9
12532	Regional Community - Technical Colleges	163,191.0		(488.7)				(488.7)	162,702.4
12533	Connecticut State University	163,728.1		(490.3)				(490.3)	163,237.9
12534	Board of Regents for Higher Education	566.0	(5.6)	(1.7)		(22.6)	(5.7)	(35.6)	530.4
12578	Transform CSU (1)	19,406.1				(582.2)	(194.1)	(776.2)	18,629.9
Total		353,502.1	(5.6)	(988.8)	(58.2)	(632.1)	(199.7)	(1,884.4)	351,617.7

- (1) "Transform CSU" includes (in the original budget) \$10M for tuition rate mitigation for the Community Colleges and \$9.4M for Developmental Education. This funding does not carry fringe benefits; all other SID categories carry approximately 75% fringe benefits paid by the State
- (2) The Community Colleges and State Universities had Reserve Reductions in lieu of current year general fund reductions

As noted above and as discussed previously with the Committee, the original plan included \$1.6M in reductions to each of the CSUs and the CCCs from General Fund Appropriations. This was later “swapped” for \$1.8M in reserve reductions for each through Public Act 15-1 in the December 2015 Special Session. As the General Fund Appropriations carry about 75% fringe benefits, the CSUs and CCCs were better off with this swap.

Attachment D shows the Unrestricted Net Positions (UNP) projected for FY16, using the accrual basis ending balances at 6-30-15 and adding/subtracting expected net results for FY16. The actual ending balances for the year will differ both by changes in projection and actual results, and by changes in accruals made in connection with the year-end accounting process. We believe however that this analysis provides a good indication of the health of the organization.

In FY15, the System implemented a new accounting pronouncement which requires recording of a portion of the state’s pension liability that is attributable to the reporting constituent. The offset to the liability is an adjustment to the UNP which overwhelms the existing balance and creates a huge negative figure. Our System is no different than others nation-wide. In order to continue to monitor how well we are managing state assets and whether we have adequate contingency and rainy day funds available, we are tracking UNP both before and after the pension liability adjustments, as shown in Attachment D.

As noted above, UNP for the CSUs and CCCs were reduced by \$1.8M each in FY16; this is reflected in the projected balance at June 30, 2016.

In the case of the CSUs, the reduction to UNP before pension adjustment in FY15 was attributable to an adjustment in uncompensated absences made in FY15, rather than due to negative results. This was an accounting change made to align treatment of uncompensated absences between the colleges and the universities.

For the CCCs, an adjustment was made in FY15 to “true up” a restricted reserve. As many restricted reserves are judgmental in nature, a common accounting mechanism is to periodically recalculate the reserves from “bottom up” and true up the ending reserves. This was just a balance sheet adjustment taken concurrent with the year end audit of FY15. The FY16 balance as shown reflects the projected results for the year, offset by the reduction of \$1.8M taken by the state.

CONCLUSION

Projections for FY16 are substantially on target for a break even result, with the exception of Western as discussed above. Hard work by the institutions, some funding support for the colleges, and the elimination of the \$1.6M cuts to the CSUs and CCCs contributed to the system meeting its commitments for the fiscal year.

CONNECTICUT STATE COLLEGES & UNIVERSITIES
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

ATTACHMENT A

Account Name	FY15 Actual	FY16 Budget	FY16 Projection	FY16 Proj vs. Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	Percent %
Revenue:					
Tuition (FT and PT Gross)	281,066,204	297,898,695	289,310,209	(8,588,486)	-2.90%
Student Fees	210,015,968	215,463,555	210,265,575	(5,197,980)	-2.40%
State Appropriations	311,135,562	330,218,573	329,168,531	(1,050,042)	-0.30%
Fringe Benefits Paid By State	226,986,851	242,687,281	245,500,312	2,813,031	1.20%
Accident Insurance	6,520,558	6,779,771	7,994,394	1,214,623	17.90%
Telecom Revenue	1,315,914	1,476,220	1,470,070	(6,150)	-0.40%
Housing	59,065,853	63,975,864	64,019,346	43,482	0.10%
Food	29,864,455	32,282,590	32,240,385	(42,205)	-0.10%
All Other Revenue	22,001,735	24,098,605	23,019,524	(1,079,081)	-4.50%
Less: Contra Revenue	(6,715,428)	(6,808,059)	(7,624,551)	(816,492)	12.00%
Total Revenue	1,141,257,672	1,208,073,095	1,195,363,795	(12,709,300)	-1.10%
Expenditures:					
Personnel Services:					
Full-Time	414,719,661	437,761,390	430,567,746	(7,193,644)	-1.60%
Part-Time					
Lecturers	86,738,181	88,256,319	86,360,320	(1,895,999)	-2.10%
Permanent Part-time	3,537,123	3,768,378	3,957,065	188,687	5.00%
CCC Temporary Part-time	21,918,758	20,357,527	20,604,444	246,917	1.20%
CCC Contractual (NCL, 6103E)	3699135	4084730	4039556	(45,174)	-1.10%
CSU University Assistants	4255565	4294246	4373344	79,098	1.80%
CSU Graduate Assistants	1543028	1667561	1613017	(54,544)	-3.30%
Student Labor	12,474,664	11,693,044	12,300,659	607,615	5.20%
Overtime	5,188,404	4,689,206	5,124,859	435,653	9.30%
All Other Personnel Services	17,212,670	21,711,367	18,326,578	(3,384,789)	-15.60%
Subtotal Personnel Services	571,287,189	598,283,768	587,267,588	(11,016,180)	-1.80%
Fringe Benefits	308,191,520	333,241,925	331,953,163	(1,288,762)	-0.40%
Total P.S. & Fringe Benefits	879,478,709	931,525,693	919,220,751	(12,304,942)	-1.30%
Other Expenses:					
Inst. Financial Aid/Match	51,637,135	54,137,687	53,725,660	(412,027)	-0.80%
Waivers	12,244,847	13,342,561	13,188,594	(153,967)	-1.20%
Bad Debt Expense	1,435,632	1,346,424	1,269,692	(76,732)	-5.70%
All Other Expenses	167,574,888	184,097,376	180,416,256	(3,681,120)	-2.00%
Total Other Expenses	232,892,502	252,924,048	248,600,202	(4,323,846)	-1.70%
Library Expenses	5,889,339	6,928,209	6,890,825	(37,384)	-0.50%
Total Equipment (excludes Library)	5,739,691	4,717,042	6,160,685	1,443,643	30.60%
Total Expenditures	1,124,000,241	1,196,094,992	1,180,872,463	(15,222,529)	-1.30%
Addition to (Use of) Funds Before Designated Items	17,257,431	11,978,103	14,491,332	2,513,229	21.00%
CSU Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(25,940,771)	(20,620,003)	(21,057,754)	(437,751)	2.10%
Debt Service (Residence Halls)	(7,347,204)	(9,191,545)	(9,191,545)	-	0.00%
Debt Service (Parking Garage)	(4,114,419)	(3,475,383)	(3,475,383)	-	0.00%
CSU Designated Auxiliary Renewal and Replacement	(2,701,415)	(1,165,391)	(1,354,383)	(188,992)	16.20%
CSU Designated Transfers per BOR Policies	(40,435)	3,015,265	3,085,061	69,796	2.30%
Total CSU Designated Transfers	(40,144,244)	(31,437,057)	(31,994,004)	(556,947)	1.80%
CCC Designated Transfers Per BOR Policies					
Transfer in	11,868,484	6,951,077	9,159,514	2,208,437	31.80%
Transfer out	(11,798,681)	(6,850,813)	(10,514,932)	(3,664,119)	53.50%
Total Transfers	69,803	100,264	(1,355,418)	(1,455,682)	-1451.80%
Supplemental Tuition & Operations Support	19,731,328	10,000,000	10,000,000	-	0.00%
Developmental Education	9,689,029	9,406,104	9,229,096	(177,008)	-1.90%
Early College	599,879	-	400,122	400,122	NA
Additional Funds DM	3,946,676	-	-	-	NA
GBTGA - Charter Oak OE Reimbursement	976,457	137,201	137,201	-	0.00%
Total Additional Funds	34,943,369	19,543,305	19,766,419	223,114	1.10%
Net Change	12,126,359	184,615	908,329	723,714	392.00%

State Universities
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

Account Name	FY15 Actual	FY16 Budget	FY16 Projection	FY16 Proj vs. Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %
Revenue:					
Tuition (FT and PT Gross)	146,440,480	157,493,010	155,952,232	(1,540,778)	-1.00%
Student Fees (GUF, UGF, UF, Ext Fee, All Other)	159,054,035	163,690,565	160,994,509	(2,696,056)	-1.60%
State Appropriations	152,665,084	163,728,123	163,237,858	(490,265)	-0.30%
Fringe Benefits Paid By State	115,949,452	127,707,934	127,300,570	(407,364)	-0.30%
Accident Insurance	6,520,558	6,779,771	7,994,394	1,214,623	17.90%
Telecom Revenue	1,315,914	1,476,220	1,470,070	(6,150)	-0.40%
Housing	59,065,853	63,975,864	64,019,346	43,482	0.10%
Food	29,864,455	32,282,590	32,240,385	(42,205)	-0.10%
All Other Revenue	17,149,581	17,020,452	16,810,276	(210,176)	-1.20%
Less: Contra Revenue	(6,715,428)	(6,808,059)	(7,624,551)	(816,492)	12.00%
Total Revenue	681,309,984	727,346,470	722,395,089	(4,951,381)	-0.70%
Expenditures:					
<u>Personnel Services:</u>					
Full-Time	247,983,520	264,270,636	260,136,224	(4,134,412)	-1.60%
<u>Part-Time</u>					
Lecturers	34,268,647	33,568,964	33,995,334	426,370	1.30%
Perm/Intermit PT	1,563,224	1,756,062	1,789,453	33,391	1.90%
University Assistants	4,255,565	4,294,246	4,373,344	79,098	1.80%
Graduate Assistants	1,543,028	1,667,561	1,613,017	(54,544)	-3.30%
Student Labor	9,527,518	8,948,624	9,399,076	450,452	5.00%
Overtime	3,833,778	3,381,033	3,932,874	551,841	16.30%
All Other Personnel Services (Vac, Sick, Accr Abs)	11,224,959	12,300,544	12,326,710	26,166	0.20%
Subtotal Personnel Services	314,200,239	330,187,670	327,566,032	(2,621,638)	-0.80%
Fringe Benefits	166,730,528	184,965,812	183,608,014	(1,357,798)	-0.70%
Total P.S. & Fringe Benefits	480,930,767	515,153,482	511,174,046	(3,979,436)	-0.80%
<u>Other Expenses:</u>					
Inst. Financial Aid/Match	33,204,539	35,385,604	35,583,257	197,653	0.60%
Waivers	6,778,194	7,166,976	7,271,636	104,660	1.50%
Bad Debt Expense	1,435,632	1,346,424	1,269,692	(76,732)	-5.70%
All Other Expenses	117,114,444	127,733,241	124,859,851	(2,873,390)	-2.20%
Total Other Expenses	158,532,809	171,632,245	168,984,436	(2,647,809)	-1.50%
Library Expenses	5,437,514	6,018,456	6,012,448	(6,008)	-0.10%
Total Equipment (excludes Library)	5,688,842	4,717,042	6,077,571	1,360,529	28.80%
Total Expenditures	650,589,932	697,521,225	692,248,501	(5,272,724)	-0.80%
Addition to (Use of) Funds Before Designated Items	30,720,052	29,825,245	30,146,588	321,343	1.10%
Designated Transfers Per BOR Policies					
CSU Debt Service (University Fee)	(25,940,771)	(20,620,003)	(21,057,754)	(437,751)	2.10%
CSU Debt Service (Residence Halls)	(7,347,204)	(9,191,545)	(9,191,545)	-	0.00%
CSU Debt Service (Parking Garage)	(4,114,419)	(3,475,383)	(3,475,383)	-	0.00%
CSU Designated Auxiliary Renewal and Replacement	(2,701,415)	(1,165,391)	(1,354,383)	(188,992)	16.20%
CSU Designated Transfers per BOR Policies	(600,000)	-	-	-	NA
CSU Other Designated Transfers	559,565	3,000,000	2,914,939	(85,061)	-2.80%
Supplemental Tuition and Operations Support	10,944,470	-	-	-	NA
Developmental Education	1,878,260	1,635,844	1,500,848	(134,996)	-8.30%
Additional Funds DM	1,437,053	-	-	-	NA
Total CSU Designated Transfers	(25,884,461)	(29,816,478)	(30,663,278)	(846,800)	2.80%
Net Change	4,835,591	8,767	(516,690)	(525,457)	-5993.60%

Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (FT and PT Gross)	125,798,730	130,964,085	124,556,438	(6,407,647)	-4.90%
Student Fees	49,589,843	50,493,190	48,017,613	(2,475,577)	-4.90%
State Appropriations	155,307,976	163,191,027	162,702,370	(488,657)	-0.30%
Fringe Benefits Paid By State	109,195,669	113,212,083	116,277,285	3,065,202	2.70%
All Other Revenue	2,546,682	4,775,435	4,222,548	(552,887)	-11.60%
Less: Contra Revenue	-	-	-	-	NA
Total Revenue	442,438,900	462,635,820	455,776,254	(6,859,566)	-1.50%
Expenditures:					
Personnel Services:					
Full-Time	160,153,869	166,611,334	163,519,251	(3,092,083)	-1.90%
Part-Time					
Lecturers (PTL and ECL, 6103D and 6103F)	49,768,294	51,882,989	50,201,635	(1,681,354)	-3.20%
Contractual (NCL, 6103E)	3,699,135	4,084,730	4,039,556	(45,174)	-1.10%
Permanent Part-time (6111)	1,526,434	1,521,773	1,744,926	223,153	14.70%
Temporary Part-time (6102, B, D, G)	21,918,758	20,357,527	20,604,444	246,917	1.20%
Student Labor (6104, H)	2,606,853	2,418,851	2,540,690	121,839	5.00%
Overtime	1,354,626	1,308,173	1,191,985	(116,188)	-8.90%
All Other Personnel Services	5,886,042	9,196,367	5,899,823	(3,296,544)	-35.80%
Subtotal Personnel Services	246,914,011	257,381,744	249,742,310	(7,639,434)	-3.00%
Fringe Benefits	136,481,899	143,461,828	143,139,534	(322,294)	-0.20%
Total P.S. & Fringe Benefits	383,395,910	400,843,572	392,881,844	(7,961,728)	-2.00%
Other Expenses:					
Inst. Financial Aid/Match	18,432,596	18,752,083	18,142,403	(609,680)	-3.30%
Waivers	5,466,653	6,175,585	5,916,958	(258,627)	-4.20%
All Other Expenses	47,845,712	53,634,238	52,886,027	(748,211)	-1.40%
Total Other Expenses	71,744,961	78,561,906	76,945,388	(1,616,518)	-2.10%
Library Expenses	451,825	909,753	878,377	(31,376)	-3.40%
Total Equipment (excludes Library)	50,849	-	83,114	83,114	NA
Total Expenditures	455,643,545	480,315,231	470,788,723	(9,526,508)	-2.00%
Addition to (Use of) Funds Before Designated Items	(13,204,645)	(17,679,411)	(15,012,469)	2,666,942	15.10%
CCC Transfer in	11,868,484	6,951,077	9,159,514	2,208,437	31.80%
CCC Transfer out	(11,842,760)	(6,866,078)	(10,514,932)	(3,648,854)	53.10%
Supplemental Tuition and Operations Support	8,551,958	10,000,000	10,000,000	-	0.00%
Developmental Education	7,810,769	7,770,260	7,728,248	(42,012)	-0.50%
Early College	599,879	-	400,122	400,122	NA
Additional Funds DM	2,509,623	-	-	-	NA
Total CCC Designated Transfers	19,497,953	17,855,259	16,772,952	(1,082,307)	-6.10%
Net Change	6,293,308	175,848	1,760,483	1,584,635	-901.10%

Charter Oak State College and CT Distance Learning Consortium
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	8,826,994	9,441,600	8,801,539	(640,061)	-6.80%
Student Fees	1,372,090	1,279,800	1,253,453	(26,347)	-2.10%
State Appropriations	2,532,166	2,733,385	2,697,866	(35,519)	-1.30%
Fringe Benefits Paid By State	1,482,234	1,394,026	1,546,664	152,638	10.90%
All Other Revenue	2,305,472	2,302,718	1,986,700	(316,018)	-13.70%
Less: Contra Revenue	-	-	-	-	NA
Total Revenue	16,518,956	17,151,529	16,286,222	(865,307)	-5.00%
Expenditures:					
Personnel Services:					
Full-Time	5,912,900	6,282,852	6,211,712	(71,140)	-1.10%
Part-Time					
Lecturers	2,701,240	2,804,366	2,163,351	(641,015)	-22.90%
Permanent Part-time	447,465	490,543	422,686	(67,857)	-13.80%
Student Labor	340,293	325,569	360,893	35,324	10.80%
Overtime	-	-	-	-	NA
All Other Personnel Services	101,669	214,456	100,045	(114,411)	-53.30%
Subtotal Personnel Services	9,503,567	10,117,786	9,258,687	(859,099)	-8.50%
Fringe Benefits	4,619,597	4,441,047	4,829,822	388,775	8.80%
Total P.S. & Fringe Benefits	14,123,164	14,558,833	14,088,509	(470,324)	-3.20%
Other Expenses:					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
All Other Expenses	2,609,689	2,729,897	2,670,378	(59,519)	-2.20%
Total Other Expenses	2,609,689	2,729,897	2,670,378	(59,519)	-2.20%
Library Expenses					
	-	-	-	-	NA
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	16,732,853	17,288,730	16,758,887	(529,843)	-3.10%
Addition to (Use of) Funds Before Designated Items	(213,897)	(137,201)	(472,665)	(335,464)	244.50%
Designated Transfers					
Supplemental Tuition	234,900	-	-	-	NA
GBTGA - OE Reimbursement	976,457	137,201	137,201	-	0.00%
Total Transfers	1,211,357	137,201	137,201	-	0.00%
Net Change	997,460	-	(335,464)	(335,464)	NA

Connecticut State Colleges & Universities - System Office
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	-	-	-	-	NA
Fees	-	-	-	-	NA
State Appropriations	630,336	566,038	530,437	(35,601)	-6.30%
Fringe Benefits Paid By State	359,496	373,238	375,793	2,555	0.70%
Sales of Educational Activities	-	-	-	-	NA
All Other Revenue	-	-	-	-	NA
Total Revenue	989,832	939,276	906,230	(33,046)	-3.50%
Expenditures:					
Personnel Services:					
Full-Time	669,372	596,568	700,559	103,991	17.40%
Permanent Part-time	-	-	-	-	NA
Student Labor	-	-	-	-	NA
Other Part Time	-	-	-	-	NA
Overtime	-	-	-	-	NA
All Other Personnel Services	-	-	-	-	NA
Subtotal Personnel Services	669,372	596,568	700,559	103,991	17.40%
Fringe Benefits	359,496	373,238	375,793	2,555	0.70%
Total P.S. & Fringe Benefits	1,028,868	969,806	1,076,352	106,546	11.00%
Other Expenses:					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
All Other Expenses	5,043	-	-	-	NA
Total Other Expenses	5,043	-	-	-	NA
Library Expenses:					
Books	-	-	-	-	NA
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Library Expenses:	-	-	-	-	NA
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	1,033,911	969,806	1,076,352	106,546	11.00%
Addition to (Use of) Funds Before Designated Items	(44,079)	(30,530)	(170,122)	(139,592)	457.20%
Transfers					
Transfer in	44,079	30,530	170,122	139,592	457.20%
Transfer out	-	-	-	-	NA
Total Transfers	44,079	30,530	170,122	139,592	457.20%
Net Change	-	-	-	-	NA

CONNECTICUT STATE UNIVERSITIES
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
 FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual	FY16 Budget	FY16 Projection	FY16 Proj vs. Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	121,577,497	130,708,486	130,766,086	57,600	0.00%
PT Part Time Tuition (Gross)	24,862,983	26,784,524	25,186,146	(1,598,378)	-6.00%
PT General University Fee	23,632,562	26,235,473	24,417,042	(1,818,431)	-6.90%
University General Fee (excluding Accident Ins.)	72,159,408	78,402,755	76,955,457	(1,447,298)	-1.80%
University Fee	26,368,443	21,036,580	21,115,171	78,591	0.40%
PT Extension Fee (Gross)	25,438,673	26,082,099	26,711,820	629,721	2.40%
All Other Student Fees	11,454,949	11,933,658	11,795,019	(138,639)	-1.20%
Accident Insurance	6,520,558	6,779,771	7,994,394	1,214,623	17.90%
Telecom Revenue	1,315,914	1,476,220	1,470,070	(6,150)	-0.40%
State Appropriations	152,665,084	163,728,123	163,237,858	(490,265)	-0.30%
Fringe Benefits Paid By State	115,949,452	127,707,934	127,300,570	(407,364)	-0.30%
Housing	59,065,853	63,975,864	64,019,346	43,482	0.10%
Food Service	29,864,455	32,282,590	32,240,385	(42,205)	-0.10%
All Other Revenue	17,149,581	17,020,452	16,810,276	(210,176)	-1.20%
Less: Contra Revenue	(6,715,428)	(6,808,059)	(7,624,551)	(816,492)	12.00%
Total Revenue	681,309,984	727,346,470	722,395,089	(4,951,381)	-0.70%
Expenditures:					
Personal Services:					
Total Full Time	247,983,520	264,270,636	260,136,224	(4,134,412)	-1.60%
Part Time:					
Lecturers	34,268,647	33,568,964	33,995,334	426,370	1.30%
Perm/Intermit PT	1,563,224	1,756,062	1,789,453	33,391	1.90%
University Assistants	4,255,565	4,294,246	4,373,344	79,098	1.80%
Graduate Assistants	1,543,028	1,667,561	1,613,017	(54,544)	-3.30%
Other Part Time	9,527,518	8,948,624	9,399,076	450,452	5.00%
Total Part Time	51,157,982	50,235,457	51,170,224	934,767	1.90%
Overtime	3,833,778	3,381,033	3,932,874	551,841	16.30%
All Other Personal Services	11,224,959	12,300,544	12,326,710	26,166	0.20%
Subtotal Personal Services	314,200,239	330,187,670	327,566,032	(2,621,638)	-0.80%
Fringe Benefits	165,421,519	183,343,887	182,043,526	(1,300,361)	-0.70%
Worker's Comp. Recovery	1,309,009	1,621,925	1,564,488	(57,437)	-3.50%
Total P.S. & Fringe Benefits	480,930,767	515,153,482	511,174,046	(3,979,436)	-0.80%
Other Expenses:					
Inst. Financial Aid/Match	33,204,539	35,385,604	35,583,257	197,653	0.60%
Waivers	6,778,194	7,166,976	7,271,636	104,660	1.50%
Bad Debt Expense	1,435,632	1,346,424	1,269,692	(76,732)	-5.70%
All Other Expenses	115,646,228	125,894,412	122,285,525	(3,608,887)	-2.90%
Telecom Expense	1,468,216	1,838,829	2,574,326	735,497	40.00%
Total Other Expenses	158,532,809	171,632,245	168,984,436	(2,647,809)	-1.50%
Library Expenses:					
Books	606,333	600,907	597,670	(3,237)	-0.50%
Periodicals	1,763,034	1,963,523	1,955,323	(8,200)	-0.40%
Electronic Periodicals / Subscriptions	2,608,458	3,028,638	3,034,367	5,729	0.20%
All Other Library Equipment	459,689	425,388	425,088	(300)	-0.10%
Total Non-P.S. Library Expense	5,437,514	6,018,456	6,012,448	(6,008)	-0.10%
Total Equipment (excludes Library)	5,688,842	4,717,042	6,077,571	1,360,529	28.80%
Total Expenditures	650,589,932	697,521,225	692,248,501	(5,272,724)	-0.80%
Addition to (Use of) Funds Before Designated Items	30,720,052	29,825,245	30,146,588	321,343	1.10%
Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(25,940,771)	(20,620,003)	(21,057,754)	(437,751)	2.10%
Debt Service Residence Halls	(7,347,204)	(9,191,545)	(9,191,545)	-	0.00%
Debt Service Parking Garage	(4,114,419)	(3,402,130)	(3,475,383)	(73,253)	2.20%
Debt Service - WS Parking Garage WCSU	-	(73,253)	-	73,253	-100.00%
Auxiliary Renewal and Replacement	(2,701,415)	(1,165,391)	(1,354,383)	(188,992)	16.20%
Transfer to Required per BOT Fund Guidelines	(600,000)	-	-	-	NA
Total Designated Transfers per BOR Policies	(40,703,809)	(34,452,322)	(35,079,065)	(626,743)	1.80%
Other Designated Fund Requests					
Debt Service Prefunding - New Residence Hall	-	-	-	-	NA
Other Transfers - Fringe Funding of Collective Bargaining and Other	(64,274)	-	(85,061)	(85,061)	NA
Other Transfer-SCSU General Reserves	500,000	1,000,000	1,000,000	-	0.00%
Other Transfer - Prefund Debt Service (CCSU)	(405,958)	-	-	-	NA
Other Transfers - WCSU Plant Reserves and Other Designated	500,000	2,000,000	2,000,000	-	0.00%
RIP Payout - transfer from Reserves (WCSU)	29,797	-	-	-	NA
Additional Funding 3% Tuition and Operations Support	10,944,470	-	-	-	NA
Developmental Education	1,878,260	1,635,844	1,500,848	(134,996)	-8.30%
Additional Funding DM - Transfer In	1,437,053	-	-	-	NA
Total Other Designated Fund Requests	14,819,348	4,635,844	4,415,787	(220,057)	-4.70%
Addition to (Use of) Funds	4,835,591	8,767	(516,690)	(525,457)	5993.60%

Account Name	CSU Total	CCSU	ECSU	SCSU	WSCU	SO
Revenue:						
Tuition (Gross)	130,766,086	43,245,967	22,168,938	42,605,021	22,746,160	
PT Part Time Tuition (Gross)	25,186,146	11,207,566	1,846,536	7,499,126	4,632,918	
PT General University Fee	24,417,042	10,724,993	2,108,828	7,289,476	4,293,745	
University General Fee (excluding Accident Ins.)	76,955,457	23,282,300	15,194,384	25,320,285	13,158,488	
University Fee	21,115,171	7,050,000	3,616,520	6,768,081	3,680,570	
PT Extension Fee (Gross)	26,711,820	9,624,736	2,780,144	10,547,136	3,759,804	
All Other Student Fees	11,795,019	3,293,350	1,897,210	4,088,404	2,516,055	
Accident Insurance	7,994,394	2,854,400	1,510,451	2,170,745	1,458,798	
Telecom Revenue	1,470,070	381,680	398,160	469,740	220,490	
State Appropriations	163,237,858	46,697,855	31,047,002	45,321,275	29,886,118	10,285,608
Fringe Benefits Paid By State	127,300,570	40,053,828	22,701,617	39,422,412	22,701,478	2,421,235
Housing	64,019,346	16,033,348	20,407,991	17,361,354	10,216,653	
Food Service	32,240,385	11,211,017	6,869,105	8,819,244	5,341,019	
All Other Revenue	16,810,276	7,616,566	2,349,435	3,963,517	2,849,357	31,401
Less: ContraRevenue	(7,624,551)	(3,048,394)	(1,413,416)	(1,598,039)	(1,564,702)	
Total Revenue	722,395,089	230,229,212	133,482,905	220,047,777	125,896,951	12,738,244
Expenditures:						
Personal Services:						
Total Full Time	260,136,224	83,032,696	45,295,386	79,612,320	46,958,556	5,237,266
Part Time:						
Lecturers	34,046,087	9,738,225	5,700,000	11,534,891	7,022,218	50,753
Perm/Intermit PT	1,738,700	469,750	140,475	926,132	202,343	-
University Assistants	4,373,344	1,200,000	1,119,736	1,256,769	796,839	-
Graduate Assistants	1,613,017	320,000	80,000	1,026,142	186,875	-
Other Part Time	9,399,076	4,200,000	0	3,407,452	1,791,624	-
Total Part Time	51,170,224	15,927,975	7,040,211	18,151,386	9,999,899	50,753
Overtime	3,932,874	560,000	1,117,000	1,252,995	1,002,879	-
All Other Personal Services	12,326,710	2,814,570	4,569,888	3,147,552	1,641,274	153,426
Subtotal Personal Services	327,566,032	102,335,241	58,022,485	102,164,253	59,602,608	5,441,445
Fringe Benefits	182,043,526	57,072,998	34,531,535	56,182,932	31,462,325	2,793,736
Worker's Comp. Recovery	1,564,488	435,479	377,146	438,000	310,645	3,218
Total P.S. & Fringe Benefits	511,174,046	159,843,718	92,931,166	158,785,185	91,375,578	8,238,399
Other Expenses:						
Inst. Financial Aid/Match	35,583,257	11,493,099	7,840,657	10,951,021	5,298,480	-
Waivers	7,271,636	2,639,196	1,341,542	2,201,326	1,089,572	-
Bad Debt Expense (current year)	1,269,692	150,000	777,048	20,000	322,644	-
All Other Expenses	122,285,525	38,908,314	21,326,357	34,869,770	23,210,980	3,970,104
Telecom Expense	2,574,326	1,189,680	738,720	711,400	701,930	(767,404)
Total Other Expenses	168,984,436	54,380,289	32,024,324	48,753,517	30,623,606	3,202,700
Library Expenses:						
Books	597,670	40,000	161,846	339,981	55,843	
Periodicals	1,955,323	1,360,000	410,000	130,073	55,250	
Electronic Periodicals / Subscriptions	3,034,367	470,000	260,000	1,521,188	326,950	456,229
All Other Library Equipment	425,088	30,000	15,000	43,631	336,457	
Total Non-P.S. Library Expense	6,012,448	1,900,000	846,846	2,034,873	774,500	456,229
Total Equipment (excludes Library)	6,077,571	2,750,000	450,000	2,602,042	235,529	40,000
Total Expenditures	692,248,501	218,874,007	126,252,336	212,175,617	123,009,213	11,937,328
Addition to (Use of) Funds Before Designated Items	30,146,588	11,355,205	7,230,569	7,872,160	2,887,738	800,916
Designated Transfers Per BOR Policies						
Debt Service (University Fee)	(21,057,754)	(6,928,000)	(3,616,520)	(6,943,081)	(3,570,153)	
Debt Service Residence Halls	(9,191,545)	(4,000,000)	(2,788,551)	(961,704)	(1,441,290)	
Debt Service Parking Garage	(3,402,130)	(802,417)	(455,168)	(1,328,289)	(816,256)	
Debt Service - WS Parking Garage WCSU	(73,253)				(73,253)	
Auxiliary Renewal and Replacement	(1,354,383)		(745,542)	-	(308,841)	(300,000)
Transfer to Required BOR Guideline	-			-		
Total Designated Transfer	(35,079,065)	(11,730,417)	(7,605,781)	(9,233,074)	(6,209,793)	(300,000)
Other Designated Fund Requests						
Other transfers - BOR shortage	(85,061)					(85,061)
Use of Reserves - WCSU	2,000,000				2,000,000	
Additional Ops Support	-					
Other Strategic Initiatives - SCSU	1,000,000			1,000,000		
Developmental Education	1,500,848	375,212	375,212	375,212	375,212	
Total Other Designated Fund Requests	4,415,787	375,212	375,212	1,375,212	2,375,212	(85,061)
Addition to (Use of) Funds	(516,690)	0	0	14,298	(946,843)	415,855

CENTRAL CONNECTICUT STATE UNIVERSITY
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	40,555,139	43,776,387	43,245,967	(530,420)	-1.20%
PT Part Time Tuition (Gross)	10,185,310	10,949,608	11,207,566	257,958	2.40%
PT General University Fee	9,724,356	10,580,595	10,724,993	144,398	1.40%
University General Fee (excluding Accident Ins.)	22,233,691	24,324,500	23,282,300	(1,042,200)	-4.30%
University Fee	8,809,013	7,056,000	7,050,000	(6,000)	-0.10%
PT Extension Fee (Gross)	8,938,319	9,507,706	9,624,736	117,030	1.20%
All Other Student Fees	3,313,759	3,297,500	3,293,350	(4,150)	-0.10%
Accident Insurance	2,113,652	2,145,500	2,854,400	708,900	33.00%
Telecom Revenue	326,764	381,680	381,680	-	0.00%
State Appropriations	43,503,420	46,838,106	46,697,855	(140,251)	-0.30%
Fringe Benefits Paid By State	36,441,839	40,184,950	40,053,828	(131,122)	-0.30%
Housing	13,079,815	16,265,902	16,033,348	(232,554)	-1.40%
Food Service	9,710,990	11,494,943	11,211,017	(283,926)	-2.50%
All Other Revenue	7,599,718	7,186,646	7,616,566	429,920	6.00%
Less: Contra Revenue	(2,259,431)	(2,277,385)	(3,048,394)	(771,009)	33.90%
Total Revenue	214,276,354	231,712,638	230,229,212	(1,483,426)	-0.60%
Expenditures:					
Personal Services:					
Total Full Time	77,522,204	84,756,952	83,032,696	(1,724,256)	-2.00%
Part Time:					
Lecturers	10,312,571	9,738,225	9,738,225	-	0.00%
Perm/Intermit PT	381,577	414,750	469,750	55,000	13.30%
University Assistants	1,108,068	1,200,000	1,200,000	-	0.00%
Graduate Assistants	283,855	315,000	320,000	5,000	1.60%
Other Part Time	4,420,914	4,100,000	4,200,000	100,000	2.40%
Total Part Time	16,506,985	15,767,975	15,927,975	160,000	1.00%
Overtime	696,618	552,000	560,000	8,000	1.40%
All Other Personal Services	2,421,500	2,814,570	2,814,570	-	0.00%
Subtotal Personal Services	97,147,307	103,891,497	102,335,241	(1,556,256)	-1.50%
Fringe Benefits	50,985,620	57,975,257	57,072,998	(902,259)	-1.60%
Worker's Comp. Recovery	471,411	599,430	435,479	(163,951)	-27.40%
Total P.S. & Fringe Benefits	148,604,338	162,466,184	159,843,718	(2,622,466)	-1.60%
Other Expenses:					
Inst. Financial Aid/Match	11,217,252	12,365,198	11,493,099	(872,099)	-7.10%
Waivers	2,418,634	2,687,023	2,639,196	(47,827)	-1.80%
Bad Debt Expense	346,376	100,000	150,000	50,000	50.00%
All Other Expenses	36,416,902	37,103,097	38,908,314	1,805,217	4.90%
Telecom Expense	1,031,777	1,169,680	1,189,680	20,000	1.70%
Total Other Expenses	51,430,941	53,424,998	54,380,289	955,291	1.80%
Library Expenses:					
Books	35,898	40,000	40,000	-	0.00%
Periodicals	1,287,206	1,360,000	1,360,000	-	0.00%
Electronic Periodicals / Subscriptions	430,821	470,000	470,000	-	0.00%
All Other Library Equipment	17,501	30,000	30,000	-	0.00%
Total Non-P.S. Library Expense	1,771,426	1,900,000	1,900,000	-	0.00%
Total Equipment (excludes Library)	2,448,323	2,600,000	2,750,000	150,000	5.80%
Total Expenditures	204,255,028	220,391,182	218,874,007	(1,517,175)	-0.70%
Addition to (Use of) Funds Before Designated Items	10,021,326	11,321,456	11,355,205	33,749	0.30%
Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(8,631,261)	(6,928,000)	(6,928,000)	-	0.00%
Debt Service Residence Halls	(2,000,000)	(4,000,000)	(4,000,000)	-	0.00%
Debt Service Parking Garage	(824,856)	(802,417)	(802,417)	-	0.00%
Auxiliary Renewal and Replacement	(1,132,376)	-	-	-	NA
Total Designated Transfers	(12,588,493)	(11,730,417)	(11,730,417)	-	0.00%
Other Designated Fund Requests					
Other Transfers - Fringe Funding of Collective Bargaining	(64,274)	-	-	-	NA
Prefund Debt Service - New Residence Hall	(405,958)	-	-	-	NA
Additional Funding 3% Tuition and Operations Support	3,491,276	-	-	-	NA
Developmental Education	469,565	408,961	375,212	(33,749)	-8.30%
Additional Funding DM - Transfer In	750,757	-	-	-	NA
Total Other Designated Fund Requests	4,241,366	408,961	375,212	(33,749)	-8.30%
Addition to (Use of) Funds	1,674,199	-	-	-	NA

EASTERN CONNECTICUT STATE UNIVERSITY
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	20,555,147	22,586,779	22,168,938	(417,841)	-1.80%
PT Part Time Tuition (Gross)	1,777,542	1,861,261	1,846,536	(14,725)	-0.80%
PT General University Fee	2,029,232	2,128,216	2,108,828	(19,388)	-0.90%
University General Fee (excluding Accident Ins.)	14,415,230	15,820,596	15,194,384	(626,212)	-4.00%
University Fee	4,517,007	3,695,400	3,616,520	(78,880)	-2.10%
PT Extension Fee (Gross)	2,520,289	2,841,083	2,780,144	(60,939)	-2.10%
All Other Student Fees	1,797,710	1,763,284	1,897,210	133,926	7.60%
Accident Insurance	1,123,686	1,239,832	1,510,451	270,619	21.80%
Telecom Revenue	390,503	398,720	398,160	(560)	-0.10%
State Appropriations	28,047,917	31,140,248	31,047,002	(93,246)	-0.30%
Fringe Benefits Paid By State	20,239,068	22,759,795	22,701,617	(58,178)	-0.30%
Housing	19,391,203	20,548,093	20,407,991	(140,102)	-0.70%
Food Service	6,552,184	7,151,969	6,869,105	(282,864)	-4.00%
All Other Revenue	2,513,012	2,445,951	2,349,435	(96,516)	-3.90%
Less: Contra Revenue	(1,303,645)	(1,440,251)	(1,413,416)	26,835	-1.90%
Total Revenue	124,566,085	134,940,976	133,482,905	(1,458,071)	-1.10%
Expenditures:					
Personal Services:					
Total Full Time	43,672,087	46,085,654	45,295,386	(790,268)	-1.70%
Part Time:					
Lecturers	4,875,854	5,507,035	5,700,000	192,965	3.50%
Perm/Intermit PT	132,084	140,475	140,475	-	0.00%
University Assistants	1,006,262	1,119,736	1,119,736	-	0.00%
Graduate Assistants	55,673	80,000	80,000	-	0.00%
Other Part Time	17,430	16,000	-	(16,000)	-100.00%
Total Part Time	6,087,303	6,863,246	7,040,211	176,965	2.60%
Overtime	1,013,313	890,000	1,117,000	227,000	25.50%
All Other Personal Services	4,359,862	4,595,200	4,569,888	(25,312)	-0.60%
Subtotal Personal Services	55,132,565	58,434,100	58,022,485	(411,615)	-0.70%
Fringe Benefits	30,888,636	35,678,147	34,531,535	(1,146,612)	-3.20%
Worker's Comp. Recovery	264,821	303,852	377,146	73,294	24.10%
Total P.S. & Fringe Benefits	86,286,022	94,416,099	92,931,166	(1,484,933)	-1.60%
Other Expenses:					
Inst. Financial Aid/Match	5,255,736	7,268,340	7,840,657	572,317	7.90%
Waivers	1,245,168	1,349,868	1,341,542	(8,326)	-0.60%
Bad Debt Expense	746,671	952,493	777,048	(175,445)	-18.40%
All Other Expenses	19,095,474	21,528,214	21,326,357	(201,857)	-0.90%
Telecom Expense	931,468	938,720	738,720	(200,000)	-21.30%
Total Other Expenses	27,274,517	32,037,635	32,024,324	(13,311)	0.00%
Library Expenses:					
Books	135,080	165,083	161,846	(3,237)	-2.00%
Periodicals	410,237	418,200	410,000	(8,200)	-2.00%
Electronic Periodicals / Subscriptions	242,784	254,500	260,000	5,500	2.20%
All Other Library Equipment	17,270	15,300	15,000	(300)	-2.00%
Total Non-P.S. Library Expense	805,371	853,083	846,846	(6,237)	-0.70%
Total Equipment (excludes Library)	368,051	550,000	450,000	(100,000)	-18.20%
Total Expenditures	114,733,961	127,856,817	126,252,336	(1,604,481)	-1.30%
Addition to (Use of) Funds Before Designated Items	9,832,124	7,084,159	7,230,569	146,410	2.10%
Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(4,474,616)	(3,695,400)	(3,616,520)	78,880	-2.10%
Debt Service Residence Halls	(2,789,496)	(2,788,551)	(2,788,551)	-	0.00%
Debt Service Parking Garage	(474,411)	(455,168)	(455,168)	-	0.00%
Auxiliary Renewal and Replacement	(961,951)	(554,001)	(745,542)	(191,541)	34.60%
Total Designated Transfers	(8,700,474)	(7,493,120)	(7,605,781)	(112,661)	1.50%
Other Designated Fund Requests					
Additional Funding 3% Tuition and Operations Support	1,709,719	-	-	-	NA
Developmental Education	469,565	408,961	375,212	-	-
Total Other Designated Fund Requests	2,179,284	408,961	375,212	(33,749)	-8.30%
Addition to (Use of) Funds	3,310,934	-	-	-	NA

SOUTHERN CONNECTICUT STATE UNIVERSITY
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	38,598,902	40,854,899	42,605,021	1,750,122	4.30%
PT Part Time Tuition (Gross)	8,195,583	9,017,040	7,499,126	(1,517,914)	-16.80%
PT General University Fee	8,002,297	8,732,921	7,289,476	(1,443,445)	-16.50%
University General Fee (excluding Accident Ins.)	22,825,677	24,653,040	25,320,285	667,245	2.70%
University Fee	8,289,889	6,499,280	6,768,081	268,801	4.10%
PT Extension Fee (Gross)	10,277,207	9,957,044	10,547,136	590,092	5.90%
All Other Student Fees	3,980,596	4,086,691	4,088,404	1,713	0.00%
Accident Insurance	2,155,453	2,113,540	2,170,745	57,205	2.70%
Telecom Revenue	373,040	469,740	469,740	-	0.00%
State Appropriations	42,348,591	45,457,392	45,321,275	(136,117)	-0.30%
Fringe Benefits Paid By State	36,170,398	39,554,331	39,422,412	(131,919)	-0.30%
Housing	16,437,769	16,762,060	17,361,354	599,294	3.60%
Food Service	8,299,711	8,350,364	8,819,244	468,880	5.60%
All Other Revenue	4,442,503	4,407,095	3,963,517	(443,578)	-10.10%
Less: Contra Revenue	(1,587,439)	(1,525,721)	(1,598,039)	(72,318)	4.70%
Total Revenue	208,810,177	219,389,716	220,047,777	658,061	0.30%
Expenditures:					
Personal Services:					
Total Full Time	75,933,120	80,210,576	79,612,320	(598,256)	-0.70%
Part Time:					
Lecturers	12,316,817	11,535,704	11,534,891	(813)	0.00%
Perm/Intermit PT	821,986	927,856	926,132	(1,724)	-0.20%
University Assistants	1,428,050	1,180,263	1,256,769	76,506	6.50%
Graduate Assistants	1,032,365	1,070,041	1,026,142	(43,899)	-4.10%
Other Part Time	3,159,982	3,041,000	3,407,452	366,452	12.10%
Total Part Time	18,759,200	17,754,864	18,151,386	396,522	2.20%
Overtime	1,086,448	975,000	1,252,995	277,995	28.50%
All Other Personal Services	3,121,369	3,249,500	3,147,552	(101,948)	-3.10%
Subtotal Personal Services	98,900,137	102,189,940	102,164,253	(25,687)	0.00%
Fringe Benefits	51,918,580	55,100,257	56,182,932	1,082,675	2.00%
Worker's Comp. Recovery	476,243	438,000	438,000	-	0.00%
Total P.S. & Fringe Benefits	151,294,960	157,728,197	158,785,185	1,056,988	0.70%
Other Expenses:					
Inst. Financial Aid/Match	9,978,933	10,413,241	10,951,021	537,780	5.20%
Waivers	2,168,117	1,991,877	2,201,326	209,449	10.50%
Bad Debt Expense	32,393	20,000	20,000	-	0.00%
All Other Expenses	33,782,114	37,779,007	34,869,770	(2,909,237)	-7.70%
Telecom Expense	692,112	906,400	711,400	(195,000)	-21.50%
Total Other Expenses	46,653,669	51,110,525	48,753,517	(2,357,008)	-4.60%
Library Expenses:					
Books	413,082	339,981	339,981	-	0.00%
Periodicals	29,386	130,073	130,073	-	0.00%
Electronic Periodicals / Subscriptions	1,247,287	1,521,188	1,521,188	-	0.00%
All Other Library Equipment	21,008	43,631	43,631	-	0.00%
Total Non-P.S. Library Expense	1,710,763	2,034,873	2,034,873	-	0.00%
Total Equipment (excludes Library)	2,001,930	1,302,042	2,602,042	1,300,000	99.80%
Total Expenditures	201,661,322	212,175,637	212,175,617	(20)	0.00%
Addition to (Use of) Funds Before Designated Items	7,148,855	7,214,079	7,872,160	658,081	9.10%
Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(8,120,625)	(6,324,280)	(6,943,081)	(618,801)	9.80%
Debt Service Residence Halls	(1,115,615)	(961,704)	(961,704)	-	0.00%
Debt Service Parking Garage	(1,966,183)	(1,328,289)	(1,328,289)	-	0.00%
Transfer to Buley Renovation	-	-	-	-	NA
Total Designated Transfers	(11,202,423)	(8,614,273)	(9,233,074)	(618,801)	7.20%
Other Designated Fund Requests					
Other Transfer-SCSU General Reserves	500,000	1,000,000	1,000,000	-	0.00%
Additional Funding 3% Tuition and Operations Support	3,340,995	-	-	-	NA
Developmental Education	469,565	408,961	375,212	-	NA
Additional Funding DM - Transfer In	686,296	-	-	-	NA
Total Other Designated Fund Requests	4,996,856	1,408,961	1,375,212	(33,749)	-2.40%
Addition to (Use of) Funds	943,288	8,767	14,298	5,531	63.10%

WESTERN CONNECTICUT STATE UNIVERSITY
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc (Dec)	
				Dollars (\$)	Percent %
Revenue:					
Tuition (Gross)	21,868,309	23,490,421	22,746,160	(744,261)	-3.20%
PT Part Time Tuition (Gross)	4,704,548	4,956,615	4,632,918	(323,697)	-6.50%
PT General University Fee	3,876,677	4,793,741	4,293,745	(499,996)	-10.40%
University General Fee (excluding Accident Ins.)	12,684,810	13,604,619	13,158,488	(446,131)	-3.30%
University Fee	4,752,534	3,785,900	3,680,570	(105,330)	-2.80%
PT Extension Fee (Gross)	3,702,858	3,776,266	3,759,804	(16,462)	-0.40%
All Other Student Fees	2,362,884	2,786,183	2,516,055	(270,128)	-9.70%
Accident Insurance	1,127,767	1,280,899	1,458,798	177,899	13.90%
Telecom Revenue	225,607	226,080	220,490	(5,590)	-2.50%
State Appropriations	27,878,383	29,975,877	29,886,118	(89,759)	-0.30%
Fringe Benefits Paid By State	20,876,168	22,762,665	22,701,478	(61,187)	-0.30%
Housing	10,157,066	10,399,809	10,216,653	(183,156)	-1.80%
Food Service	5,301,570	5,285,314	5,341,019	55,705	1.10%
All Other Revenue	2,561,798	2,949,359	2,849,357	(100,002)	-3.40%
Less: Contra Revenue	(1,564,913)	(1,564,702)	(1,564,702)	-	0.00%
Total Revenue	120,516,066	128,509,046	125,896,951	(2,612,095)	-2.00%
Expenditures:					
Personal Services:					
Total Full Time	45,749,562	47,857,004	46,958,556	(898,448)	-1.90%
Part Time:					
Lecturers	6,763,405	6,788,000	7,022,218	234,218	3.50%
Perm/Intermit PT	202,780	245,781	202,343	(43,438)	-17.70%
University Assistants	713,185	794,247	796,839	2,592	0.30%
Graduate Assistants	171,135	202,520	186,875	(15,645)	-7.70%
Other Part Time	1,929,192	1,791,624	1,791,624	-	0.00%
Total Part Time	9,779,697	9,822,172	9,999,899	177,727	1.80%
Overtime	1,037,399	964,033	1,002,879	38,846	4.00%
All Other Personal Services	1,214,073	1,641,274	1,641,274	-	0.00%
Subtotal Personal Services	57,780,731	60,284,483	59,602,608	(681,875)	-1.10%
Fringe Benefits	29,004,134	31,783,024	31,462,325	(320,699)	-1.00%
Worker's Comp. Recovery	94,775	271,617	310,645	39,028	14.40%
Total P.S. & Fringe Benefits	86,879,640	92,339,124	91,375,578	(963,546)	-1.00%
Other Expenses:					
Inst. Financial Aid/Match	6,752,618	5,338,825	5,298,480	(40,345)	-0.80%
Waivers	946,275	1,138,208	1,089,572	(48,636)	-4.30%
Bad Debt Expense	310,192	273,931	322,644	48,713	17.80%
All Other Expenses	21,371,738	23,796,387	23,210,980	(585,407)	-2.50%
Telecom Expense	739,128	707,520	701,930	(5,590)	-0.80%
Total Other Expenses	30,119,951	31,254,871	30,623,606	(631,265)	-2.00%
Library Expenses:					
Books	22,273	55,843	55,843	-	0.00%
Periodicals	36,205	55,250	55,250	-	0.00%
Electronic Periodicals / Subscriptions	265,312	326,950	326,950	-	0.00%
All Other Library Equipment	403,910	336,457	336,457	-	0.00%
Total Non-P.S. Library Expense	727,700	774,500	774,500	-	0.00%
Total Equipment (excludes Library)	366,405	235,000	235,529	529	0.20%
Total Expenditures	118,093,696	124,603,495	123,009,213	(1,594,282)	-1.30%
Addition to (Use of) Funds Before Designated Items	2,422,370	3,905,551	2,887,738	(1,017,813)	-26.10%
Designated Transfers Per BOR Policies					
Debt Service (University Fee)	(4,714,269)	(3,672,323)	(3,570,153)	102,170	-2.80%
Debt Service Residence Halls	(1,442,093)	(1,441,290)	(1,441,290)	-	0.00%
Debt Service Parking Garage	(774,333)	(816,256)	(816,256)	-	0.00%
Auxiliary Renewal and Replacement	(307,088)	(311,390)	(308,841)	2,549	-0.80%
Debt Service WS Parking Garage	(74,636)	(73,253)	(73,253)	-	0.00%
Total Designated Transfers	(7,312,419)	(6,314,512)	(6,209,793)	104,719	-1.70%
Other Designated Fund Requests					
RIP Payout - Transfer from Reserve	29,797	-	-	-	NA
Other Transfer - Plant Reserves	250,000	2,000,000	2,000,000	-	0.00%
Other Transfer - Designated for FY15 Use	250,000	-	-	-	NA
Additional Funding 3% Tuition and Operations Support	1,932,701	-	-	-	NA
Developmental Education	469,565	408,961	375,212	-	-
Total Other Designated Fund Requests	2,932,063	2,408,961	2,375,212	(33,749)	-1.40%
Addition to (Use of) Funds	(1,957,986)	-	(946,843)	(946,843)	NA

SYSTEM OFFICE/SYSTEMWIDE/MANDATES
Expenditure Plan (Operating E&G /Auxiliary Services/Self-Supporting)
FY16 Projection, FY16 Budget and FY15 Actual

	FY15 Actual	FY16 Budget	FY16 Projection	FY16 Proj vs. Budget	
	Dollars (\$)	Dollars (\$)	Dollars (\$)	Inc (Dec)	Percent %
Revenue:					
Tuition (Gross)	-	-	-	-	NA
PT Part Time Tuition (Gross)	-	-	-	-	NA
PT General University Fee	-	-	-	-	NA
University General Fee (excluding Accident Ins.)	-	-	-	-	NA
University Fee	-	-	-	-	NA
PT Extension Fee (Gross)	-	-	-	-	NA
All Other Student Fees	-	-	-	-	NA
Accident Insurance	-	-	-	-	NA
Telecom Revenue	-	-	-	-	NA
State Appropriations	10,886,773	10,316,500	10,285,608	(30,892)	-0.30%
Fringe Benefits Paid By State	2,221,979	2,446,193	2,421,235	(24,958)	-1.00%
Housing	-	-	-	-	NA
Food Service	-	-	-	-	NA
All Other Revenue	32,550	31,401	31,401	-	0.00%
Less: Contra Revenue	-	-	-	-	NA
Total Revenue	13,141,302	12,794,094	12,738,244	(55,850)	-0.40%
Expenditures:					
Personal Services:					
Total Full Time	5,106,547	5,360,450	5,237,266	(123,184)	-2.30%
Part Time:					
Lecturers	-	-	-	-	NA
Perm/Intermit PT	24,797	27,200	50,753	23,553	86.60%
University Assistants	-	-	-	-	NA
Graduate Assistants	-	-	-	-	NA
Other Part Time	-	-	-	-	NA
Total Part Time	24,797	27,200	50,753	23,553	86.60%
Overtime	-	-	-	-	NA
All Other Personal Services	108,155	-	153,426	153,426	NA
Subtotal Personal Services	5,239,499	5,387,650	5,441,445	53,795	1.00%
Fringe Benefits	2,624,549	2,807,202	2,793,736	(13,466)	-0.50%
Worker's Comp. Recovery	1,759	9,026	3,218	(5,808)	-64.30%
Total P.S. & Fringe Benefits	7,865,807	8,203,878	8,238,399	34,521	0.40%
Other Expenses:					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
Bad Debt Expense	-	-	-	-	NA
All Other Expenses	4,980,000	5,687,707	3,970,104	(1,717,603)	-30.20%
Telecom Expense	(1,926,269)	(1,883,491)	(767,404)	1,116,087	-59.30%
Total Other Expenses	3,053,731	3,804,216	3,202,700	(601,516)	-15.80%
Library Expenses:					
Books	-	-	-	-	NA
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	422,254	456,000	456,229	229	0.10%
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	422,254	456,000	456,229	229	0.10%
Total Equipment (excludes Library)	504,133	30,000	40,000	10,000	33.30%
Total Expenditures	11,845,925	12,494,094	11,937,328	(556,766)	-4.50%
Addition to (Use of) Funds Before Designated Items	1,295,377	300,000	800,916	500,916	167.00%
Designated Transfers Per BOR Policies					
Transfer to Required per BOR Fund Guidelines	(600,000)	-	-	-	NA
Auxiliary Renewal and Replacement	(300,000)	(300,000)	(300,000)	-	0.00%
Other Transfers	-	-	-	-	NA
Total Designated Transfers	(900,000)	(300,000)	(300,000)	-	0.00%
Other Designated Fund Requests					
Operations Support - Transfer In	469,779	-	-	-	NA
Other Transfer - BOR Shortfall	-	-	(85,061)	(85,061)	NA
Total Other Designated Fund Requests	469,779	-	(85,061)	(85,061)	NA
Addition to (Use of) Funds	865,156	-	415,855	415,855	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

ATTACHMENT C

Colleges: Consolidated

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	125,798,730	130,964,085	124,556,438	(6,407,647)	-4.90%
Fees	49,589,843	50,493,190	48,017,613	(2,475,577)	-4.90%
State Appropriations	155,307,976	163,191,027	162,702,370	(488,657)	-0.30%
Fringe Benefits Paid By State	109,195,669	113,212,083	116,277,285	3,065,202	2.70%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	137,796	110,813	103,386	(7,427)	-6.70%
Sales of Educational Activities	765,980	1,182,918	1,016,714	(166,204)	-14.10%
All Other Revenue	1,642,907	3,481,704	3,102,448	(379,256)	-10.90%
Total Revenue	442,438,900	462,635,820	455,776,254	(6,859,567)	-1.50%
Expenditures:					
Personnel Services:					
Full Time (6101)	160,153,869	166,611,334	163,519,251	(3,092,083)	-1.90%
Continuing Part Time (6111)	1,526,434	1,521,773	1,744,926	223,153	14.70%
Temporary Part Time (6102, B, D, G)	21,918,758	20,357,527	20,604,444	246,917	1.20%
Contractual PTL (6103D)	42,941,879	45,168,772	43,747,642	(1,421,130)	-3.10%
Contractual NCL (6103E)	3,699,135	4,084,730	4,039,556	(45,174)	-1.10%
Contractual ECL (6103F)	6,826,415	6,714,217	6,453,993	(260,224)	-3.90%
Student Labor (6104, H)	2,606,853	2,418,851	2,540,690	121,839	5.00%
Overtime (6107)	1,354,626	1,308,173	1,191,985	(116,188)	-8.90%
All Other Personnel Services	5,886,042	9,196,367	5,899,823	(3,296,544)	-35.80%
Subtotal Personnel Services	246,914,011	257,381,744	249,742,310	(7,639,434)	-3.00%
Fringe Benefits	136,481,899	143,461,828	143,139,534	(322,294)	-0.20%
Total P.S. & Fringe Benefits	383,395,910	400,843,572	392,881,844	(7,961,728)	-2.00%
Other Expenses:					
Inst. Financial Aid/Match	18,432,596	18,752,083	18,142,403	(609,680)	-3.30%
Waivers	5,466,653	6,175,585	5,916,958	(258,627)	-4.20%
All Other Expenses	47,845,712	53,634,238	52,886,027	(748,211)	-1.40%
Total Other Expenses	71,744,961	78,561,906	76,945,388	(1,616,518)	-2.10%
Library Expenses:					
Books	434,300	416,937	375,611	(41,326)	-9.90%
Periodicals	9,950	127,410	129,410	2,000	1.60%
Electronic Periodicals / Subscriptions	7,575	329,371	337,321	7,950	2.40%
All Other Library Equipment	-	36,035	36,035	-	0.00%
Total Non-P.S. Library Expense	451,825	909,753	878,377	(31,376)	-3.40%
Total Equipment (excludes Library)	50,849	-	83,114	83,114	NA
Total Expenditures	455,643,545	480,315,231	470,788,723	(9,526,507)	-2.00%
Addition to (Use of) Funds Before Designated Items	(13,204,645)	(17,679,411)	(15,012,470)	2,666,941	-15.10%
Designated Transfers Per BOT Policies					
Transfer in	11,868,484	6,951,077	9,159,514	2,208,437	31.80%
Add'l Operation Support	751,000	-	-	-	NA
Ops Support (DM Change)	2,509,623	-	-	-	NA
Ops Support (Parking)	1,700,000	-	-	-	NA
Tuition Supplemental Funds	6,100,958	10,000,000	10,000,000	-	0.00%
Developmental Education	6,949,566	6,052,623	5,411,386	(641,237)	-10.60%
Early College	599,879	-	400,122	400,122	NA
Transitional Adult Education	861,203	1,717,637	2,316,862	599,225	34.90%
Transfer out	(11,842,760)	(6,866,078)	(10,514,932)	(3,648,854)	53.10%
Total Designated Transfers	19,497,953	17,855,259	16,772,952	(1,082,307)	-6.10%
Net Change	6,293,308	175,848	1,760,482	1,584,634	901.10%

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection

All Colleges Consolidating

Account Name	Consolidated	System Office	Asnuntuck	Capital	Gateway	Housatonic	Manchester	Middlesex	Naugatuck	Norwalk	Northwestern	Quinebaug	Three Rivers	Tunxis
Revenue:														
Tuition (Gross)	124,556,438	-	3,856,203	7,988,336	18,574,812	13,076,160	15,785,373	6,863,822	16,597,788	15,514,613	3,206,618	3,703,659	9,678,550	9,710,504
Fees	48,017,613	-	2,714,426	3,722,313	6,706,038	3,111,651	7,218,793	2,506,727	6,277,538	6,562,564	952,752	1,339,173	2,711,050	4,194,588
State Appropriations	162,702,370	9,580,199	7,123,066	12,318,258	19,858,014	14,908,691	18,078,226	8,117,694	19,429,272	15,808,325	6,538,299	6,886,389	12,230,405	11,825,532
Fringe Benefits Paid By State	116,277,285	5,350,623	5,484,049	8,976,315	13,630,541	9,857,626	13,914,811	5,791,163	15,152,889	10,675,362	4,908,301	4,525,115	8,793,661	9,216,829
Government Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Gifts, Grants and Contracts	103,386	-	-	-	-	-	-	7,686	-	-	92,500	-	-	3,200
Sales of Educational Activities	1,016,714	-	12,934	25,000	34,000	226,000	10,700	3,262	91,730	180,000	-	-	321,088	112,000
All Other Revenue	3,102,448	-	119,553	212,009	394,048	326,826	166,990	164,856	349,944	300,500	90,000	80,797	541,286	355,639
Total Revenue	455,776,254	14,930,822	19,310,231	33,242,231	59,197,453	41,506,954	55,174,893	23,455,210	57,899,161	49,041,364	15,788,470	16,535,133	34,276,040	35,418,292
Expenditures:														
Personnel Services:														
Full Time (6101)	163,519,251	9,548,993	5,804,362	12,510,803	18,163,874	14,582,874	20,319,400	8,556,148	19,538,204	17,402,979	6,894,366	6,346,641	12,092,983	11,757,624
Continuing Part Time (6111)	1,744,926	-	26,091	30,432	52,970	166,550	88,647	127,087	355,056	121,777	47,381	363,821	-	365,114
Temporary Part Time (6102, B, D, G)	20,604,444	-	2,116,974	2,250,265	3,580,925	882,019	1,662,812	396,657	3,177,869	2,844,489	360,126	395,657	1,163,507	1,773,144
Contractual PTL (6103D)	43,747,642	-	1,450,522	2,380,781	7,332,463	4,210,774	5,355,886	2,766,643	5,879,276	4,555,171	1,153,520	1,233,157	3,808,104	3,621,345
Contractual NCL (6103E)	4,039,556	-	480,616	382,055	442,306	225,547	375,000	128,203	333,493	710,702	94,746	176,570	232,796	457,522
Contractual ECL (6103F)	6,453,993	-	298,331	432,650	970,281	309,579	1,249,470	441,542	737,248	748,937	113,691	59,716	339,256	753,292
Student Labor (6104, H)	2,540,690	70,227	39,988	100,000	667,829	124,110	310,340	208,861	213,719	440,018	25,000	15,225	170,000	155,373
Overtime (6107)	1,191,985	-	31,359	80,000	290,702	120,314	83,000	23,000	337,600	44,500	30,699	76,458	27,000	47,353
All Other Personnel Services	5,899,823	743,516	242,404	278,707	649,935	370,750	686,183	342,658	877,485	510,085	99,571	265,043	456,876	376,610
Subtotal Personnel Services	249,742,310	10,362,736	10,490,647	18,445,693	32,151,285	20,992,517	30,130,738	12,990,799	31,449,950	27,378,658	8,819,100	8,932,288	18,290,522	19,307,377
Fringe Benefits	143,139,534	5,350,623	6,494,007	10,449,387	17,247,091	11,819,000	17,892,141	6,556,469	19,489,014	14,123,416	5,514,685	4,991,029	10,701,746	12,510,926
Total P.S. & Fringe Benefits	392,881,844	15,713,359	16,984,654	28,895,080	49,398,376	32,811,517	48,022,879	19,547,268	50,938,964	41,502,074	14,333,785	13,923,317	28,992,268	31,818,303
Other Expenses:														
Inst. Financial Aid/Match	18,142,403	-	564,257	1,224,587	2,300,915	1,816,782	2,434,263	1,055,075	2,375,000	2,073,688	510,873	807,927	1,494,795	1,484,241
Waivers	5,916,958	-	270,500	593,641	875,294	527,000	722,275	385,487	580,792	558,000	326,217	244,789	476,400	356,563
All Other Expenses	52,886,027	5,669,929	2,180,035	3,267,784	7,471,281	6,813,232	5,188,658	2,898,776	4,384,680	5,500,000	1,377,253	2,051,276	3,238,138	2,844,985
Total Other Expenses	76,945,388	5,669,929	3,014,792	5,086,012	10,647,490	9,157,014	8,345,196	4,339,338	7,340,472	8,131,688	2,214,343	3,103,992	5,209,333	4,685,789
Library Expenses:														
Books	375,611	-	-	35,000	67,980	37,500	26,000	5,049	47,790	40,200	18,092	60,000	27,000	11,000
Periodicals	129,410	-	-	-	-	-	-	-	21,749	97,696	9,965	-	-	-
Electronic Periodicals / Subscriptions	337,321	-	-	70,000	-	-	-	-	74,935	47,026	35,360	37,000	73,000	-
All Other Library Equipment	36,035	-	-	-	-	-	-	-	7,530	-	5,630	22,875	-	-
Total Non-P.S. Library Expense	878,377	-	-	105,000	67,980	37,500	26,000	5,049	152,004	184,922	69,047	119,875	100,000	11,000
Total Equipment (excludes Library)	83,114	30,000	-	-	-	53,114	-	-	-	-	-	-	-	-
Total Expenditures	470,788,723	21,413,288	19,999,446	34,086,092	60,113,846	42,059,145	56,394,075	23,891,655	58,431,440	49,818,684	16,617,175	17,147,184	34,301,601	36,515,092
Addition to (Use of) Funds Before Design	(15,012,470)	(6,482,466)	(689,215)	(843,861)	(916,393)	(552,191)	(1,219,182)	(436,445)	(532,279)	(777,320)	(828,706)	(612,051)	(25,561)	(1,096,800)
Designated Transfers Per BOT Policies														
Transfer in	9,159,514	7,950,335	83,233	-	150,058	-	290,699	-	-	-	157,257	258,276	114,171	155,485
Add'l Operation Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ops Support (DM Change)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ops Support (Parking)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuition Supplemental Funds	10,000,000	-	601,424	1,022,756	864,057	972,080	938,640	641,454	809,097	721,833	845,992	649,898	707,996	1,224,773
Developmental Education	5,411,386	-	168,087	367,537	771,898	536,152	737,715	292,127	712,521	632,354	136,196	180,773	444,356	431,670
Early College	400,122	10,122	-	-	-	-	-	-	50,000	240,000	-	50,000	50,000	-
Transitional Adult Education	2,316,862	-	107,108	116,660	355,733	170,181	457,983	92,725	265,869	284,401	54,078	68,718	182,831	160,575
Transfer out	(10,514,932)	(1,495,200)	(270,637)	(663,092)	(1,225,353)	(941,348)	(1,205,855)	(464,039)	(1,187,758)	(1,056,636)	(220,944)	(305,614)	(766,818)	(711,638)
Total Designated Transfers	16,772,952	6,465,257	689,215	843,861	916,393	737,065	1,219,182	562,267	649,729	821,952	972,579	902,051	732,536	1,260,865
Net Change	1,760,482	(17,209)	-	-	-	184,874	-	125,822	117,450	44,632	143,873	290,000	706,975	164,065

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: System Office

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	-	-	-	-	NA
Fees	41,314	-	-	-	NA
State Appropriations	10,627,636	13,717,546	9,580,199	(4,137,347)	-30.20%
Fringe Benefits Paid By State	4,731,496	5,562,606	5,350,623	(211,983)	-3.80%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	-	-	-	-	NA
All Other Revenue	24,474	-	-	-	NA
Total Revenue	15,424,920	19,280,152	14,930,822	(4,349,330)	-22.60%
Expenditures:					
Personnel Services:					
Full Time (6101)	8,680,337	10,011,725	9,548,993	(462,732)	-4.60%
Continuing Part Time (6111)	58,979	112,500	-	(112,500)	-100.00%
Temporary Part Time (6102, B, D, G)	257,249	-	-	-	NA
Contractual PTL (6103D)	-	-	-	-	NA
Contractual NCL (6103E)	-	-	-	-	NA
Contractual ECL (6103F)	-	-	-	-	NA
Student Labor (6104, H)	50,714	62,998	70,227	7,229	11.50%
Overtime (6107)	-	-	-	-	NA
All Other Personnel Services	322,519	4,108,574	743,516	(3,365,058)	-81.90%
Subtotal Personnel Services	9,369,798	14,295,797	10,362,736	(3,933,061)	-27.50%
Fringe Benefits	4,758,015	5,868,423	5,350,623	(517,800)	-8.80%
Total P.S. & Fringe Benefits	14,127,813	20,164,220	15,713,359	(4,450,861)	-22.10%
Other Expenses:					
Inst. Financial Aid/Match	-	-	-	-	NA
Waivers	-	-	-	-	NA
All Other Expenses	5,262,655	5,982,009	5,669,929	(312,080)	-5.20%
Total Other Expenses	5,262,655	5,982,009	5,669,929	(312,080)	-5.20%
Library Expenses:					
Books	-	-	-	-	NA
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	-	-	-	-	NA
Total Equipment (excludes Library)	2,200	-	30,000	30,000	NA
Total Expenditures	19,392,668	26,146,229	21,413,288	(4,732,941)	-18.10%
Addition to (Use of) Funds Before Designated Items	(3,967,748)	(6,866,077)	(6,482,466)	383,611	-5.60%
Designated Transfers Per BOT Policies					
Transfer in	9,175,745	6,866,077	7,950,335	1,084,258	15.80%
Add'l Operation Support	-	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	706,569	-	-	-	NA
Developmental Education	-	-	-	-	NA
Early College	94,710	-	10,122	10,122	NA
Transitional Adult Education	-	-	-	-	NA
Transfer out	(2,557,490)	-	(1,495,200)	(1,495,200)	NA
Total Designated Transfers	7,419,534	6,866,077	6,465,257	(400,820)	-5.80%
Net Change	3,451,786	-	(17,209)	(17,209)	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Asnuntuck

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	3,848,002	4,032,211	3,856,203	(176,008)	-4.40%
Fees	2,332,807	2,709,498	2,714,426	4,928	0.20%
State Appropriations	6,901,904	7,021,182	7,123,066	101,884	1.50%
Fringe Benefits Paid By State	5,119,725	5,197,424	5,484,049	286,625	5.50%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	24,543	44,200	12,934	(31,266)	-70.70%
All Other Revenue	3,523	145,500	119,553	(25,947)	-17.80%
Total Revenue	18,230,504	19,150,015	19,310,231	160,216	0.80%
Expenditures:					
Personnel Services:					
Full Time (6101)	6,498,360	6,578,935	5,804,362	(774,573)	-11.80%
Continuing Part Time (6111)	16,209	18,305	26,091	7,786	42.50%
Temporary Part Time (6102, B, D, G)	1,459,860	1,578,802	2,116,974	538,172	34.10%
Contractual PTL (6103D)	1,270,042	1,323,926	1,450,522	126,596	9.60%
Contractual NCL (6103E)	434,786	443,889	480,616	36,727	8.30%
Contractual ECL (6103F)	272,875	282,110	298,331	16,221	5.70%
Student Labor (6104, H)	37,379	39,988	39,988	-	0.00%
Overtime (6107)	29,908	29,976	31,359	1,383	4.60%
All Other Personnel Services	234,125	168,261	242,404	74,143	44.10%
Subtotal Personnel Services	10,253,544	10,464,192	10,490,647	26,455	0.30%
Fringe Benefits	6,012,070	6,079,474	6,494,007	414,533	6.80%
Total P.S. & Fringe Benefits	16,265,614	16,543,666	16,984,654	440,988	2.70%
Other Expenses:					
Inst. Financial Aid/Match	594,594	616,245	564,257	(51,988)	-8.40%
Waivers	243,498	270,500	270,500	-	0.00%
All Other Expenses	1,898,972	2,356,370	2,180,035	(176,335)	-7.50%
Total Other Expenses	2,737,064	3,243,115	3,014,792	(228,323)	-7.00%
Library Expenses:					
Books	6,363	-	-	-	NA
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	6,363	-	-	-	NA
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	19,009,041	19,786,781	19,999,446	212,665	1.10%
Addition to (Use of) Funds Before Designated Items	(778,537)	(636,766)	(689,215)	(52,449)	8.20%
Designated Transfers Per BOT Policies					
Transfer in	238,402	-	83,233	83,233	NA
Add'l Operation Support	22,437	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	198,027	601,424	601,424	-	0.00%
Developmental Education	215,866	188,005	168,087	(19,918)	-10.60%
Early College	67,000	-	-	-	NA
Transitional Adult Education	-	53,353	107,108	53,755	100.80%
Transfer out	(273,774)	(206,016)	(270,637)	(64,621)	31.40%
Total Designated Transfers	467,958	636,766	689,215	52,449	8.20%
Net Change	(310,579)	-	-	-	NA

Connecticut Community Colleges
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

College: Captial

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	8,750,942	9,193,988	7,988,336	(1,205,652)	-13.10%
Fees	3,871,257	4,063,466	3,722,313	(341,153)	-8.40%
State Appropriations	11,990,973	12,053,210	12,318,258	265,048	2.20%
Fringe Benefits Paid By State	8,446,570	8,430,533	8,976,315	545,782	6.50%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	19,663	25,000	25,000	-	0.00%
All Other Revenue	(116,895)	270,001	212,009	(57,992)	-21.50%
Total Revenue	32,962,510	34,036,198	33,242,231	(793,967)	-2.30%
Expenditures:					
Personnel Services:					
Full Time (6101)	12,207,661	12,517,050	12,510,803	(6,247)	0.00%
Continuing Part Time (6111)	29,878	30,432	30,432	-	0.00%
Temporary Part Time (6102, B, D, G)	2,476,892	2,322,265	2,250,265	(72,000)	-3.10%
Contractual PTL (6103D)	2,749,993	2,957,180	2,380,781	(576,399)	-19.50%
Contractual NCL (6103E)	422,007	382,055	382,055	-	0.00%
Contractual ECL (6103F)	528,596	432,650	432,650	-	0.00%
Student Labor (6104, H)	172,689	100,000	100,000	-	0.00%
Overtime (6107)	85,578	80,000	80,000	-	0.00%
All Other Personnel Services	452,786	278,707	278,707	-	0.00%
Subtotal Personnel Services	19,126,080	19,100,339	18,445,693	(654,646)	-3.40%
Fringe Benefits	10,399,090	10,329,430	10,449,387	119,957	1.20%
Total P.S. & Fringe Benefits	29,525,170	29,429,769	28,895,080	(534,689)	-1.80%
Other Expenses:					
Inst. Financial Aid/Match	1,724,863	1,294,852	1,224,587	(70,265)	-5.40%
Waivers	533,999	641,641	593,641	(48,000)	-7.50%
All Other Expenses	3,358,125	3,610,676	3,267,784	(342,892)	-9.50%
Total Other Expenses	5,616,987	5,547,169	5,086,012	(461,157)	-8.30%
Library Expenses:					
Books	51,502	35,000	35,000	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	7,575	70,000	70,000	-	0.00%
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	59,077	105,000	105,000	-	0.00%
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	35,201,234	35,081,938	34,086,092	(995,846)	-2.80%
Addition to (Use of) Funds Before Designated Items	(2,238,724)	(1,045,740)	(843,861)	201,879	-19.30%
Designated Transfers Per BOT Policies					
Transfer in	304,165	-	-	-	NA
Add'l Operation Support	56,597	-	-	-	NA
Ops Support (DM Change)	975,013	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	402,440	1,022,756	1,022,756	-	0.00%
Developmental Education	472,009	411,089	367,537	(43,552)	-10.60%
Early College	16,942	-	-	-	NA
Transitional Adult Education	-	116,660	116,660	-	0.00%
Transfer out	(697,878)	(504,765)	(663,092)	(158,327)	31.40%
Total Designated Transfers	1,529,288	1,045,740	843,861	(201,879)	-19.30%
Net Change	(709,436)	-	-	-	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Gateway

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget	
				Inc(Dec) Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	18,349,061	19,337,292	18,574,812	(762,480)	-3.90%
Fees	6,790,845	7,011,473	6,706,038	(305,435)	-4.40%
State Appropriations	16,773,050	19,359,494	19,858,014	498,520	2.60%
Fringe Benefits Paid By State	12,029,660	14,077,415	13,630,541	(446,874)	-3.20%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	25,936	17,000	34,000	17,000	100.00%
All Other Revenue	500,870	400,000	394,048	(5,952)	-1.50%
Total Revenue	54,469,421	60,202,674	59,197,453	(1,005,221)	-1.70%
Expenditures:					
Personnel Services:					
Full Time (6101)	17,560,426	18,218,758	18,163,874	(54,884)	-0.30%
Continuing Part Time (6111)	58,077	71,787	52,970	(18,817)	-26.20%
Temporary Part Time (6102, B, D, G)	3,829,343	3,881,939	3,580,925	(301,014)	-7.80%
Contractual PTL (6103D)	7,047,711	7,643,061	7,332,463	(310,598)	-4.10%
Contractual NCL (6103E)	426,140	587,908	442,306	(145,602)	-24.80%
Contractual ECL (6103F)	962,356	1,060,430	970,281	(90,149)	-8.50%
Student Labor (6104, H)	565,981	677,577	667,829	(9,748)	-1.40%
Overtime (6107)	394,880	399,160	290,702	(58,458)	-16.70%
All Other Personnel Services	620,258	397,084	649,935	252,851	63.70%
Subtotal Personnel Services	31,465,170	32,887,704	32,151,285	(736,419)	-2.20%
Fringe Benefits	16,613,424	17,233,161	17,247,091	13,930	0.10%
Total P.S. & Fringe Benefits	48,078,594	50,120,865	49,398,376	(722,489)	-1.40%
Other Expenses:					
Inst. Financial Aid/Match	2,552,795	2,554,248	2,300,915	(253,333)	-9.90%
Waivers	749,008	822,306	875,294	52,988	6.40%
All Other Expenses	7,030,907	7,676,933	7,471,281	(205,652)	-2.70%
Total Other Expenses	10,332,709	11,053,487	10,647,490	(405,997)	-3.70%
Library Expenses:					
Books	64,693	67,980	67,980	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	64,693	67,980	67,980	-	0.00%
Total Equipment (excludes Library)	3,577	-	-	-	NA
Total Expenditures	58,479,574	61,242,332	60,113,846	(1,128,486)	-1.80%
Addition to (Use of) Funds Before Designated Items	(4,010,153)	(1,039,658)	(916,393)	123,265	-11.90%
Designated Transfers Per BOT Policies					
Transfer in	214,556	-	150,058	150,058	NA
Add'l Operation Support	96,769	-	-	-	NA
Ops Support (DM Change)	764,331	-	-	-	NA
Ops Support (Parking)	1,700,000	-	-	-	NA
Tuition Supplemental Funds	752,556	864,057	864,057	-	0.00%
Developmental Education	991,308	863,366	771,898	(91,468)	-10.60%
Early College	67,000	-	-	-	NA
Transitional Adult Education	139,466	245,009	355,733	110,724	45.20%
Transfer out	(1,198,619)	(932,774)	(1,225,353)	(292,579)	31.40%
Total Designated Transfers	3,527,367	1,039,658	916,393	(123,265)	-11.90%
Net Change	(482,786)	-	-	-	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Housatonic

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	12,264,811	12,638,880	13,076,160	437,280	3.50%
Fees	3,953,887	3,850,928	3,111,651	(739,277)	-19.20%
State Appropriations	14,502,594	14,524,674	14,908,691	384,017	2.60%
Fringe Benefits Paid By State	9,698,152	9,655,232	9,857,626	202,394	2.10%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	233,634	260,000	226,000	(34,000)	-13.10%
All Other Revenue	240,193	400,000	326,826	(73,174)	-18.30%
Total Revenue	40,893,271	41,329,714	41,506,954	177,240	0.40%
Expenditures:					
Personnel Services:					
Full Time (6101)	13,896,433	14,705,367	14,582,874	(122,493)	-0.80%
Continuing Part Time (6111)	139,931	143,482	166,550	23,068	16.10%
Temporary Part Time (6102, B, D, G)	777,790	642,442	882,019	239,577	37.30%
Contractual PTL (6103D)	4,196,714	4,421,790	4,210,774	(211,016)	-4.80%
Contractual NCL (6103E)	196,352	187,861	225,547	37,686	20.10%
Contractual ECL (6103F)	466,891	459,558	309,579	(149,979)	-32.60%
Student Labor (6104, H)	94,079	114,647	124,110	9,463	8.30%
Overtime (6107)	113,375	145,000	120,314	(24,686)	-17.00%
All Other Personnel Services	504,961	370,750	370,750	-	0.00%
Subtotal Personnel Services	20,386,525	21,190,897	20,992,517	(198,380)	-0.90%
Fringe Benefits	11,033,155	11,587,685	11,819,000	231,315	2.00%
Total P.S. & Fringe Benefits	31,419,680	32,778,582	32,811,517	32,935	0.10%
Other Expenses:					
Inst. Financial Aid/Match	2,044,693	1,816,782	1,816,782	-	0.00%
Waivers	538,727	527,000	527,000	-	0.00%
All Other Expenses	5,081,956	7,195,216	6,813,232	(381,984)	-5.30%
Total Other Expenses	7,665,376	9,538,998	9,157,014	(381,984)	-4.00%
Library Expenses:					
Books	39,067	37,500	37,500	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	39,067	37,500	37,500	-	0.00%
Total Equipment (excludes Library)	3,962	-	53,114	53,114	NA
Total Expenditures	39,128,085	42,355,080	42,059,145	(295,935)	-0.70%
Addition to (Use of) Funds Before Designated Items	1,765,186	(1,025,366)	(552,191)	473,175	-46.10%
Designated Transfers Per BOT Policies					
Transfer in	158,479	-	-	-	NA
Add'l Operation Support	79,953	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuitional Supplemental Funds	516,722	972,080	972,080	-	0.00%
Developmental Education	688,552	599,685	536,152	(63,533)	-10.60%
Early College	16,998	-	-	-	NA
Transitional Adult Education	125,307	170,181	170,181	-	0.00%
Transfer out	(976,615)	(716,581)	(941,348)	(224,767)	31.40%
Total Designated Transfers	609,396	1,025,365	737,065	(288,300)	-28.10%
Net Change	2,374,582	(1)	184,874	184,875	-18487500.00%

Connecticut Community Colleges
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

College: Manchester

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	16,113,737	16,913,309	15,785,373	(1,127,936)	-6.70%
Fees	7,106,424	7,434,444	7,218,793	(215,651)	-2.90%
State Appropriations	17,150,991	17,583,244	18,078,226	494,982	2.80%
Fringe Benefits Paid By State	12,916,309	13,158,930	13,914,811	755,881	5.70%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	13,809	10,700	10,700	-	0.00%
All Other Revenue	174,890	206,102	166,990	(39,112)	-19.00%
Total Revenue	53,476,160	55,306,729	55,174,893	(131,836)	-0.20%
Expenditures:					
Personnel Services:					
Full Time (6101)	19,652,162	20,776,168	20,319,400	(456,768)	-2.20%
Continuing Part Time (6111)	133,540	81,792	88,647	6,855	8.40%
Temporary Part Time (6102, B, D, G)	1,759,100	1,718,649	1,662,812	(55,837)	-3.20%
Contractual PTL (6103D)	5,356,216	5,190,374	5,355,886	165,512	3.20%
Contractual NCL (6103E)	325,422	445,262	375,000	(70,262)	-15.80%
Contractual ECL (6103F)	1,319,846	1,342,115	1,249,470	(92,645)	-6.90%
Student Labor (6104, H)	361,845	284,400	310,340	25,940	9.10%
Overtime (6107)	82,659	99,855	83,000	(16,855)	-16.90%
All Other Personnel Services	814,077	716,102	686,183	(29,919)	-4.20%
Subtotal Personnel Services	29,804,868	30,654,717	30,130,738	(523,979)	-1.70%
Fringe Benefits	16,728,187	17,472,516	17,892,141	419,625	2.40%
Total P.S. & Fringe Benefits	46,533,055	48,127,233	48,022,879	(104,354)	-0.20%
Other Expenses:					
Inst. Financial Aid/Match	2,366,819	2,434,263	2,434,263	-	0.00%
Waivers	658,185	822,275	722,275	(100,000)	-12.20%
All Other Expenses	4,450,101	4,976,960	5,188,658	211,698	4.30%
Total Other Expenses	7,475,105	8,233,498	8,345,196	111,698	1.40%
Library Expenses:					
Books	26,694	26,000	26,000	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	26,694	26,000	26,000	-	0.00%
Total Equipment (excludes Library)	3,463	-	-	-	NA
Total Expenditures	54,038,317	56,386,731	56,394,075	7,344	0.00%
Addition to (Use of) Funds Before Designated Items	(562,157)	(1,080,002)	(1,219,182)	(139,180)	12.90%
Designated Transfers Per BOT Policies					
Transfer in	304,574	-	290,699	290,699	NA
Add'l Operation Support	100,726	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	717,731	938,640	938,640	-	0.00%
Developmental Education	947,411	825,133	737,715	(87,418)	-10.60%
Early College	63,214	-	-	-	NA
Transitional Adult Education	44,177	234,160	457,983	223,823	95.60%
Transfer out	(1,232,773)	(917,931)	(1,205,855)	(287,924)	31.40%
Total Designated Transfers	945,060	1,080,002	1,219,182	139,180	12.90%
Net Change	382,903	-	-	-	NA

Connecticut Community Colleges
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

College: Middlesex

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	7,106,965	7,448,098	6,863,822	(584,276)	-7.80%
Fees	2,586,775	2,661,245	2,506,727	(154,518)	-5.80%
State Appropriations	7,712,893	7,930,700	8,117,694	186,994	2.40%
Fringe Benefits Paid By State	5,307,121	5,432,946	5,791,163	358,217	6.60%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	33,542	16,613	7,686	(8,927)	-53.70%
Sales of Educational Activities	4,026	2,288	3,262	974	42.60%
All Other Revenue	19,150	262,306	164,856	(97,450)	-37.20%
Total Revenue	22,770,470	23,754,196	23,455,210	(298,986)	-1.30%
Expenditures:					
Personnel Services:					
Full Time (6101)	8,704,917	8,822,007	8,556,148	(265,859)	-3.00%
Continuing Part Time (6111)	90,036	94,579	127,087	32,508	34.40%
Temporary Part Time (6102, B, D, G)	518,871	477,968	396,657	(81,311)	-17.00%
Contractual PTL (6103D)	2,575,144	2,712,329	2,766,643	54,314	2.00%
Contractual NCL (6103E)	137,762	146,581	128,203	(18,378)	-12.50%
Contractual ECL (6103F)	475,607	486,505	441,542	(44,963)	-9.20%
Student Labor (6104, H)	152,664	186,000	208,861	22,861	12.30%
Overtime (6107)	30,962	29,779	23,000	(6,779)	-22.80%
All Other Personnel Services	302,029	342,658	342,658	-	0.00%
Subtotal Personnel Services	12,987,993	13,298,406	12,990,799	(307,607)	-2.30%
Fringe Benefits	6,682,283	6,974,968	6,556,469	(418,499)	-6.00%
Total P.S. & Fringe Benefits	19,670,275	20,273,374	19,547,268	(726,106)	-3.60%
Other Expenses:					
Inst. Financial Aid/Match	836,140	1,055,075	1,055,075	-	0.00%
Waivers	406,637	413,710	385,487	(28,223)	-6.80%
All Other Expenses	2,869,918	2,709,754	2,898,776	189,022	7.00%
Total Other Expenses	4,112,695	4,178,539	4,339,338	160,799	3.80%
Library Expenses:					
Books	11,365	9,965	5,049	(4,916)	-49.30%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	11,365	9,965	5,049	(4,916)	-49.30%
Total Equipment (excludes Library)	12,598	-	-	-	NA
Total Expenditures	23,806,933	24,461,878	23,891,655	(570,223)	-2.30%
Addition to (Use of) Funds Before Designated Items	(1,036,463)	(707,682)	(436,445)	271,237	-38.30%
Designated Transfers Per BOT Policies					
Transfer in	111,120	-	-	-	NA
Add'l Operation Support	37,983	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	284,483	641,454	641,454	-	0.00%
Developmental Education	375,163	326,743	292,127	(34,616)	-10.60%
Early College	17,000	-	-	-	NA
Transitional Adult Education	53,855	92,725	92,725	-	0.00%
Transfer out	(463,466)	(353,240)	(464,039)	(110,799)	31.40%
Total Designated Transfers	416,138	707,682	562,267	(145,415)	-20.50%
Net Change	(620,325)	-	125,822	125,822	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Naugatuck Valley

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	16,474,553	17,269,754	16,597,788	(671,966)	-3.90%
Fees	6,070,264	6,297,767	6,277,538	(20,229)	-0.30%
State Appropriations	18,462,475	18,946,590	19,429,272	482,682	2.50%
Fringe Benefits Paid By State	13,966,045	14,211,342	15,152,889	941,547	6.60%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	9,090	-	-	-	NA
Sales of Educational Activities	97,344	91,730	91,730	-	0.00%
All Other Revenue	92,839	369,419	349,944	(19,475)	-5.30%
Total Revenue	55,172,610	57,186,602	57,899,161	712,559	1.20%
Expenditures:					
Personnel Services:					
Full Time (6101)	18,929,225	19,754,085	19,538,204	(215,881)	-1.10%
Continuing Part Time (6111)	342,445	380,834	355,056	(25,778)	-6.80%
Temporary Part Time (6102, B, D, G)	3,093,418	3,045,661	3,177,869	132,208	4.30%
Contractual PTL (6103D)	5,572,110	5,959,115	5,879,276	(79,839)	-1.30%
Contractual NCL (6103E)	400,626	333,200	333,493	293	0.10%
Contractual ECL (6103F)	676,055	657,781	737,248	79,467	12.10%
Student Labor (6104, H)	222,576	166,917	213,719	46,802	28.00%
Overtime (6107)	350,681	337,600	337,600	-	0.00%
All Other Personnel Services	643,744	877,621	877,485	(136)	0.00%
Subtotal Personnel Services	30,230,880	31,512,814	31,449,950	(62,864)	-0.20%
Fringe Benefits	17,904,584	19,021,219	19,489,014	467,795	2.50%
Total P.S. & Fringe Benefits	48,135,463	50,534,033	50,938,964	404,931	0.80%
Other Expenses:					
Inst. Financial Aid/Match	2,322,835	2,410,400	2,375,000	(35,400)	-1.50%
Waivers	453,801	616,184	580,792	(35,392)	-5.70%
All Other Expenses	3,867,804	4,429,079	4,384,680	(44,399)	-1.00%
Total Other Expenses	6,644,440	7,455,663	7,340,472	(115,191)	-1.50%
Library Expenses:					
Books	31,640	30,000	47,790	17,790	59.30%
Periodicals	-	19,749	21,749	2,000	10.10%
Electronic Periodicals / Subscriptions	-	66,985	74,935	7,950	11.90%
All Other Library Equipment	-	7,530	7,530	-	0.00%
Total Non-P.S. Library Expense	31,640	124,264	152,004	27,740	22.30%
Total Equipment (excludes Library)	11,962	-	-	-	NA
Total Expenditures	54,823,505	58,113,960	58,431,440	317,480	0.50%
Addition to (Use of) Funds Before Designated Items	349,105	(927,358)	(532,279)	395,079	-42.60%
Designated Transfers Per BOT Policies					
Transfer in	359,532	-	-	-	NA
Add'l Operation Support	98,412	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	686,163	809,097	809,097	-	0.00%
Developmental Education	915,055	796,953	712,521	(84,432)	-10.60%
Early College	67,000	-	50,000	50,000	NA
Transitional Adult Education	168,838	226,162	265,869	39,707	17.60%
Transfer out	(1,205,809)	(904,155)	(1,187,758)	(283,603)	31.40%
Total Designated Transfers	1,089,190	928,057	649,729	(278,328)	-30.00%
Net Change	1,438,295	699	117,450	116,751	16702.60%

Connecticut Community Colleges
 Expenditure Plan General & Operating Funds
 FY16 Projection, FY16 Budget and FY15 Actual

College: Northwestern

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	3,248,831	3,405,823	3,206,618	(199,205)	-5.80%
Fees	960,703	1,017,940	952,752	(65,188)	-6.40%
State Appropriations	6,409,847	6,457,294	6,538,299	81,005	1.30%
Fringe Benefits Paid By State	4,766,915	4,835,186	4,908,301	73,115	1.50%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	92,838	92,500	92,500	-	0.00%
Sales of Educational Activities	-	-	-	-	NA
All Other Revenue	75,583	90,000	90,000	-	0.00%
Total Revenue	15,554,717	15,898,743	15,788,470	(110,274)	-0.70%
Expenditures:					
Personnel Services:					
Full Time (6101)	6,894,260	6,961,201	6,894,366	(66,835)	-1.00%
Continuing Part Time (6111)	50,307	60,296	47,381	(12,915)	-21.40%
Temporary Part Time (6102, B, D, G)	523,662	422,456	360,126	(62,330)	-14.80%
Contractual PTL (6103D)	1,090,814	1,178,864	1,153,520	(25,344)	-2.10%
Contractual NCL (6103E)	65,062	81,515	94,746	13,231	16.20%
Contractual ECL (6103F)	123,473	113,348	113,691	343	0.30%
Student Labor (6104, H)	42,035	25,000	25,000	-	0.00%
Overtime (6107)	31,550	30,699	30,699	-	0.00%
All Other Personnel Services	279,293	99,571	99,571	0	0.00%
Subtotal Personnel Services	9,100,455	8,972,950	8,819,100	(153,850)	-1.70%
Fringe Benefits	5,567,133	5,572,202	5,514,685	(57,517)	-1.00%
Total P.S. & Fringe Benefits	14,667,588	14,545,152	14,333,785	(211,367)	-1.50%
Other Expenses:					
Inst. Financial Aid/Match	493,543	510,873	510,873	-	0.00%
Waivers	311,817	326,217	326,217	-	0.00%
All Other Expenses	1,222,896	1,320,821	1,377,253	56,432	4.30%
Total Other Expenses	2,028,257	2,157,911	2,214,343	56,432	2.60%
Library Expenses:					
Books	-	18,092	18,092	-	0.00%
Periodicals	9,950	9,965	9,965	-	0.00%
Electronic Periodicals / Subscriptions	-	35,360	35,360	-	0.00%
All Other Library Equipment	-	5,630	5,630	-	0.00%
Total Non-P.S. Library Expense	9,950	69,047	69,047	-	0.00%
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	16,705,794	16,772,110	16,617,175	(154,935)	-0.90%
Addition to (Use of) Funds Before Designated Items	(1,151,077)	(873,367)	(828,706)	44,661	-5.10%
Designated Transfers Per BOT Policies					
Transfer in	144,682	-	157,257	157,257	NA
Add'l Operation Support	19,625	-	-	-	NA
Ops Support (DM Change)	770,279	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	127,650	845,992	845,992	-	0.00%
Developmental Education	174,910	152,335	136,196	(16,139)	-10.60%
Early College	7,500	-	-	-	NA
Transitional Adult Education	33,309	43,230	54,078	10,848	25.10%
Transfer out	(227,265)	(168,189)	(220,944)	(52,755)	31.40%
Total Designated Transfers	1,050,691	873,368	972,579	99,211	11.40%
Net Change	(100,387)	1	143,873	143,872	14387210.00%

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Norwalk

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj. vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	15,455,035	16,200,548	15,514,613	(685,935)	-4.20%
Fees	6,596,599	6,867,381	6,562,564	(304,817)	-4.40%
State Appropriations	14,907,245	15,374,496	15,808,325	433,829	2.80%
Fringe Benefits Paid By State	10,128,302	10,380,600	10,675,362	294,762	2.80%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	222,277	180,000	180,000	-	0.00%
All Other Revenue	203,360	330,500	300,500	(30,000)	-9.10%
Total Revenue	47,512,817	49,333,525	49,041,364	(292,161)	-0.60%
Expenditures:					
Personnel Services:					
Full Time (6101)	16,622,690	17,527,932	17,402,979	(124,953)	-0.70%
Continuing Part Time (6111)	114,918	121,777	121,777	-	0.00%
Temporary Part Time (6102, B, D, G)	2,910,827	2,838,871	2,844,489	5,618	0.20%
Contractual PTL (6103D)	4,682,399	4,740,707	4,555,171	(185,536)	-3.90%
Contractual NCL (6103E)	518,053	595,496	710,702	115,206	19.30%
Contractual ECL (6103F)	773,658	700,463	748,937	48,474	6.90%
Student Labor (6104, H)	461,677	418,234	440,018	21,784	5.20%
Overtime (6107)	93,407	76,764	44,500	(32,264)	-42.00%
All Other Personnel Services	471,299	750,085	510,085	(240,000)	-32.00%
Subtotal Personnel Services	26,648,928	27,770,329	27,378,658	(391,671)	-1.40%
Fringe Benefits	13,370,386	13,857,394	14,123,416	266,022	1.90%
Total P.S. & Fringe Benefits	40,019,315	41,627,723	41,502,074	(125,649)	-0.30%
Other Expenses:					
Inst. Financial Aid/Match	1,906,883	2,346,382	2,073,688	(272,694)	-11.60%
Waivers	496,224	558,000	558,000	-	0.00%
All Other Expenses	5,593,407	5,441,992	5,500,000	58,008	1.10%
Total Other Expenses	7,996,514	8,346,374	8,131,688	(214,686)	-2.60%
Library Expenses:					
Books	62,974	40,200	40,200	-	0.00%
Periodicals	-	97,696	97,696	-	0.00%
Electronic Periodicals / Subscriptions	-	47,026	47,026	-	0.00%
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	62,974	184,922	184,922	-	0.00%
Total Equipment (excludes Library)	3,887	-	-	-	NA
Total Expenditures	48,082,690	50,159,019	49,818,684	(340,335)	-0.70%
Addition to (Use of) Funds Before Designated Items	(569,873)	(825,494)	(777,320)	48,174	-5.80%
Designated Transfers Per BOT Policies					
Transfer in	362,020	-	-	-	NA
Add'l Operation Support	87,443	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	662,971	721,833	721,833	-	0.00%
Developmental Education	812,099	707,286	632,354	(74,932)	-10.60%
Early College	50,000	-	240,000	240,000	NA
Transitional Adult Education	126,255	200,716	284,401	83,685	41.70%
Transfer out	(1,100,443)	(804,341)	(1,056,636)	(252,295)	31.40%
Total Designated Transfers	1,000,345	825,494	821,952	(3,542)	-0.40%
Net Change	430,473	-	44,632	44,632	NA

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Quinebaug Valley

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	4,162,239	4,394,775	3,703,659	(691,116)	-15.70%
Fees	1,546,706	1,529,829	1,339,173	(190,656)	-12.50%
State Appropriations	6,889,552	6,767,862	6,886,389	118,527	1.80%
Fringe Benefits Paid By State	4,629,491	4,525,115	4,525,115	-	0.00%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	-	-	-	-	NA
All Other Revenue	115,763	141,467	80,797	(60,670)	-42.90%
Total Revenue	17,343,749	17,359,048	16,535,133	(823,915)	-4.70%
Expenditures:					
Personnel Services:					
Full Time (6101)	5,998,559	6,345,888	6,346,641	753	0.00%
Continuing Part Time (6111)	170,642	122,700	363,821	241,121	196.50%
Temporary Part Time (6102, B, D, G)	712,562	667,523	395,657	(271,866)	-40.70%
Contractual PTL (6103D)	1,496,014	1,515,153	1,233,157	(281,996)	-18.60%
Contractual NCL (6103E)	172,351	191,045	176,570	(14,475)	-7.60%
Contractual ECL (6103F)	114,588	74,260	59,716	(14,544)	-19.60%
Student Labor (6104, H)	15,032	15,225	15,225	-	0.00%
Overtime (6107)	69,495	58,025	76,458	18,433	31.80%
All Other Personnel Services	298,094	265,043	265,043	-	0.00%
Subtotal Personnel Services	9,047,336	9,254,862	8,932,288	(322,574)	-3.50%
Fringe Benefits	5,140,836	5,714,930	4,991,029	(723,901)	-12.70%
Total P.S. & Fringe Benefits	14,188,172	14,969,792	13,923,317	(1,046,475)	-7.00%
Other Expenses:					
Inst. Financial Aid/Match	730,471	733,927	807,927	74,000	10.10%
Waivers	179,232	244,789	244,789	-	0.00%
All Other Expenses	1,654,547	1,966,495	2,051,276	84,781	4.30%
Total Other Expenses	2,564,251	2,945,211	3,103,992	158,781	5.40%
Library Expenses:					
Books	64,854	60,000	60,000	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	37,000	37,000	-	0.00%
All Other Library Equipment	-	22,875	22,875	-	0.00%
Total Non-P.S. Library Expense	64,854	119,875	119,875	-	0.00%
Total Equipment (excludes Library)	7,626	-	-	-	NA
Total Expenditures	16,824,903	18,034,878	17,147,184	(887,694)	-4.90%
Addition to (Use of) Funds Before Designated Items	518,846	(675,830)	(612,051)	63,779	-9.40%
Designated Transfers Per BOT Policies					
Transfer in	98,458	-	258,276	258,276	NA
Add'l Operation Support	26,309	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	171,422	649,898	649,898	-	0.00%
Developmental Education	232,158	202,194	180,773	(21,421)	-10.60%
Early College	68,383	-	50,000	50,000	NA
Transitional Adult Education	8,233	57,380	68,718	11,338	19.80%
Transfer out	(321,023)	(232,642)	(305,614)	(72,972)	31.40%
Total Designated Transfers	283,940	676,830	902,051	225,221	33.30%
Net Change	802,786	1,000	290,000	289,000	28900.00%

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Three Rivers

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget	
				Inc(Dec) Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	10,223,411	9,877,903	9,678,550	(199,353)	-2.00%
Fees	3,241,301	2,662,561	2,711,050	48,489	1.80%
State Appropriations	11,856,596	11,917,845	12,230,405	312,560	2.60%
Fringe Benefits Paid By State	8,816,251	8,829,349	8,793,661	(35,688)	-0.40%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	-	-	-	-	NA
Sales of Educational Activities	-	440,000	321,088	(118,912)	-27.00%
All Other Revenue	375,168	500,000	541,286	41,286	8.30%
Total Revenue	34,512,727	34,227,658	34,276,040	48,382	0.10%
Expenditures:					
Personnel Services:					
Full Time (6101)	12,411,518	12,168,027	12,092,983	(75,044)	-0.60%
Continuing Part Time (6111)	-	-	-	-	NA
Temporary Part Time (6102, B, D, G)	1,890,494	1,326,017	1,163,507	(162,510)	-12.30%
Contractual PTL (6103D)	3,428,798	3,808,104	3,808,104	-	0.00%
Contractual NCL (6103E)	191,857	232,796	232,796	-	0.00%
Contractual ECL (6103F)	373,314	305,443	339,256	33,813	11.10%
Student Labor (6104, H)	264,367	170,000	170,000	-	0.00%
Overtime (6107)	26,871	27,000	27,000	-	0.00%
All Other Personnel Services	555,946	356,635	456,876	100,241	28.10%
Subtotal Personnel Services	19,143,165	18,394,022	18,290,522	(103,500)	-0.60%
Fringe Benefits	10,829,809	11,466,390	10,701,746	(764,644)	-6.70%
Total P.S. & Fringe Benefits	29,972,975	29,860,412	28,992,268	(868,144)	-2.90%
Other Expenses:					
Inst. Financial Aid/Match	1,361,561	1,494,795	1,494,795	-	0.00%
Waivers	525,423	576,400	476,400	(100,000)	-17.30%
All Other Expenses	2,653,947	2,784,229	3,238,138	453,909	16.30%
Total Other Expenses	4,540,931	4,855,424	5,209,333	353,909	7.30%
Library Expenses:					
Books	12,259	27,000	27,000	-	0.00%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	73,000	73,000	-	0.00%
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	12,259	100,000	100,000	-	0.00%
Total Equipment (excludes Library)	-	-	-	-	NA
Total Expenditures	34,526,165	34,815,836	34,301,601	(514,235)	-1.50%
Addition to (Use of) Funds Before Designated Items	(13,438)	(588,178)	(25,561)	562,617	-95.70%
Designated Transfers Per BOT Policies					
Transfer in	178,116	-	114,171	114,171	NA
Add'l Operation Support	64,844	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	429,917	707,996	707,996	-	0.00%
Developmental Education	570,663	497,011	444,356	(52,655)	-10.60%
Early College	64,132	-	50,000	50,000	NA
Transitional Adult Education	106,965	141,044	182,831	41,787	29.60%
Transfer out	(827,548)	(583,724)	(766,818)	(183,094)	31.40%
Total Designated Transfers	587,089	762,327	732,536	(29,791)	-3.90%
Net Change	573,651	174,149	706,975	532,826	306.00%

Connecticut Community Colleges
Expenditure Plan General & Operating Funds
FY16 Projection, FY16 Budget and FY15 Actual

College: Tunxis

Account Name	FY15 Actual Dollars (\$)	FY16 Budget Dollars (\$)	FY16 Projection Dollars (\$)	FY16 Proj vs. Budget Inc(Dec)	
				Dollars (\$)	Percent (%)
Revenue:					
Tuition (Gross)	9,801,144	10,251,504	9,710,504	(541,000)	-5.30%
Fees	4,490,962	4,386,658	4,194,588	(192,070)	-4.40%
State Appropriations	11,122,220	11,536,890	11,825,532	288,642	2.50%
Fringe Benefits Paid By State	8,639,633	8,915,405	9,216,829	301,424	3.40%
Government Grants & Contracts	-	-	-	-	NA
Private Gifts, Grants and Contracts	2,326	1,700	3,200	1,500	88.20%
Sales of Educational Activities	124,749	112,000	112,000	-	0.00%
All Other Revenue	(66,010)	366,409	355,639	(10,770)	-2.90%
Total Revenue	34,115,024	35,570,566	35,418,292	(152,274)	-0.40%
Expenditures:					
Personnel Services:					
Full Time (6101)	12,097,321	12,224,191	11,757,624	(466,567)	-3.80%
Continuing Part Time (6111)	321,472	283,289	365,114	81,825	28.90%
Temporary Part Time (6102, B, D, G)	1,708,690	1,434,934	1,773,144	338,210	23.60%
Contractual PTL (6103D)	3,475,924	3,718,169	3,621,345	(96,824)	-2.60%
Contractual NCL (6103E)	408,717	457,122	457,522	400	0.10%
Contractual ECL (6103F)	739,156	799,554	753,292	(46,262)	-5.80%
Student Labor (6104, H)	165,816	157,865	155,373	(2,492)	-1.60%
Overtime (6107)	45,261	44,315	47,353	3,038	6.90%
All Other Personnel Services	386,912	465,276	376,610	(88,666)	-19.10%
Subtotal Personnel Services	19,349,269	19,584,715	19,307,377	(277,338)	-1.40%
Fringe Benefits	11,442,927	12,284,036	12,510,926	226,890	1.80%
Total P.S. & Fringe Benefits	30,792,196	31,868,751	31,818,303	(50,448)	-0.20%
Other Expenses:					
Inst. Financial Aid/Match	1,497,398	1,484,241	1,484,241	-	0.00%
Waivers	370,102	356,563	356,563	-	0.00%
All Other Expenses	2,900,477	3,183,704	2,844,985	(338,719)	-10.60%
Total Other Expenses	4,767,977	5,024,508	4,685,789	(338,719)	-6.70%
Library Expenses:					
Books	62,889	65,200	11,000	(54,200)	-83.10%
Periodicals	-	-	-	-	NA
Electronic Periodicals / Subscriptions	-	-	-	-	NA
All Other Library Equipment	-	-	-	-	NA
Total Non-P.S. Library Expense	62,889	65,200	11,000	(54,200)	-83.10%
Total Equipment (excludes Library)	1,574	-	-	-	NA
Total Expenditures	35,624,636	36,958,459	36,515,092	(443,367)	-1.20%
Addition to (Use of) Funds Before Designated Items	(1,509,612)	(1,387,893)	(1,096,800)	291,093	-21.00%
Designated Transfers Per BOT Policies					
Transfer in	218,635	85,000	155,485	70,485	82.90%
Add'l Operation Support	59,902	-	-	-	NA
Ops Support (DM Change)	-	-	-	-	NA
Ops Support (Parking)	-	-	-	-	NA
Tuition Supplemental Funds	444,307	1,224,773	1,224,773	-	0.00%
Developmental Education	554,372	482,823	431,670	(51,153)	-10.60%
Early College	-	-	-	-	NA
Transitional Adult Education	54,798	137,017	160,575	23,558	17.20%
Transfer out	(760,057)	(541,720)	(711,638)	(169,918)	31.40%
Total Designated Transfers	571,957	1,387,893	1,260,865	(127,028)	-9.20%
Net Change	(937,655)	-	164,065	164,065	NA

State Universities
Unrestricted Net Position (UNP) - Balances
2008-2016

	Actual							Projected	
	2008	2009	2010	2011	2012	2013	2014	2015	2016
Central	45,933,123	44,109,352	48,428,138	52,779,884	51,324,667	46,682,175	46,292,656	25,883,224	25,368,183
Eastern	(5,728,855)	(6,849,410)	(1,120,856)	3,596,179	7,129,239	10,588,795	12,403,873	12,680,295	12,337,882
Southern	17,207,456	12,689,063	22,467,331	24,758,798	23,571,609	46,384,195	46,345,913	41,555,304	41,069,741
Western	15,200,071	12,843,456	18,539,856	24,342,364	24,479,939	23,560,194	21,589,351	14,906,045	13,629,590
System Office	5,932,068	10,671,141	12,615,855	16,327,749	19,601,944	17,854,027	18,501,528	20,076,521	20,379,303
CSU Total	<u>78,543,863</u>	<u>73,463,602</u>	<u>100,930,324</u>	<u>121,804,974</u>	<u>126,107,398</u>	<u>145,069,386</u>	<u>145,133,321</u>	<u>115,101,389</u>	<u>112,784,699</u>

GASB 68 Pension Adjustment - record liability as of 6/30/14

(527,586,541) (527,586,541)

GASB 68 Pension Adjustment to record FY15 Activity

(4,031,458)

(382,453,220) (416,516,610)

NOTE: Adjustments from FY15 to FY16 balance include the transfer to State per Senate Bill 1601 and only the projected Addition to/ (Use of) Funds for FY16. Does not include expected disbursements for designated projects

**Connecticut Community Colleges
Unrestricted Net Position (UNP) - Balances
2008-2016**

	Actual								Projected
	2008	2009	2010	2011	2012	2013	2014	2015	2016
Manchester	1,531,991	1,259,949	2,344,653	1,685,242	503,456	217,559	441,612	1,746,858	1,546,856
Northwestern	(109,529)	(396,383)	(61,988)	282,712	271,141	762,762	971,213	1,111,979	1,183,518
Norwalk	146,812	(43,982)	1,175,302	1,336,700	405,845	(897,382)	(434,948)	459,275	329,017
Housatonic	7,644,812	6,977,882	8,266,079	7,748,356	6,698,946	7,126,326	7,226,552	10,299,902	10,319,839
Middlesex	1,182,954	1,168,289	2,276,410	1,872,396	2,015,717	903,066	(514,368)	(799,881)	(763,866)
Capital	(266,461)	(713,819)	1,510,273	2,373,350	2,389,314	2,594,774	3,020,979	2,998,652	2,862,373
Naugatuck Valley	1,609,113	(577,226)	200,364	2,083	476,629	831,645	852,309	3,104,674	3,007,175
Gateway	1,283,920	1,073,140	1,832,147	1,575,733	(292,615)	(2,389,545)	(4,524,353)	(4,299,244)	(4,518,936)
Tunxis	625,465	(563,977)	(560,483)	(825,860)	(1,566,786)	(1,803,559)	(2,820,300)	(3,046,682)	(3,013,445)
Three Rivers	2,356,619	430,147	2,098,658	3,281,229	3,393,421	3,243,345	3,517,942	4,800,029	5,371,697
Quinebaug Valley	2,808,524	1,929,210	2,818,365	2,493,788	2,680,423	2,597,555	3,083,058	4,099,157	4,312,972
Asnuntuck	1,474,223	1,260,202	1,817,784	1,346,440	1,384,472	727,491	717,800	449,681	370,877
System Office	12,544,702	12,438,024	14,190,042	16,017,396	9,958,339	1,260,611	1,791,272	4,796,566	4,673,371
CCC Total	32,833,145	24,241,457	37,907,606	39,189,564	28,318,301	15,174,648	13,328,768	25,720,966	25,681,448
							(550,024,147)	(546,444,652)	
Adjustment for Pension Liability									
Adjusted totals							<u>(536,695,379)</u>	<u>(520,723,686)</u>	

NOTE: Adjustments from FY15 to FY16 balance include the transfer to State per Senate Bill 1601 and only the projected Addition to/ (Use of) Funds for FY16

**Charter Oak
Unrestricted Net Position (UNP) - Balances
2008-2016**

	Actual					Projected
	2008 - 2011*	2012	2013	2014	2015	2016
Charter Oak	-	1,010,014	1,554,321	1,451,593	1,220,643	885,179
				7,869,699	9,129,790	
				-	-	
				<u>7,869,699</u>	<u>9,129,790</u>	

NOTE: 2008-2011 Did not have Audited Financial Statements

AVERAGE Fall and Spring ENROLLMENT - HEADCOUNT & FTE

Note: Enrollment is the fiscal averaging that supports tuition and fee revenue

HEADCOUNT - Avg Fall and Spring Semesters						Headcount FY16 Mid-year Estimate vs Spending Plan						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
HEADCOUNT Enrollment												
Undergraduate												
State Universities	22,293	5,344	27,637	22,222	5,235	27,457	(71)	0%	(109)	-2%	(180)	-1%
Community Colleges	16,430	36,314	52,744	15,807	35,507	51,314	(623)	-4%	(807)	-2%	(1,430)	-3%
Charter Oak	363	1,452	1,815	344	1,470	1,814	(19)	-5%	18	1%	(1)	0%
Total Undergraduate	39,086	43,110	82,196	38,373	42,212	80,585	(713)	-1.8%	(898)	-2.1%	(1,611)	-2%
Graduate												
State Universities Graduate	1,474	3,902	5,376	1,371	3,663	5,034	(103)	-7%	(239)	-6%	(342)	-6%
Total Undergraduate & Graduate												
State Universities	23,767	9,246	33,013	23,593	8,898	32,491	(174)	-1%	(348)	-4%	(522)	-2%
Community Colleges	16,430	36,314	52,744	15,807	35,507	51,314	(623)	-4%	(807)	-2%	(1,430)	-3%
Charter Oak	363	1,452	1,815	344	1,470	1,814	(19)	-5%	18	1%	(1)	0%
Total Headcount	40,560	47,012	87,572	39,744	45,875	85,619	(816)	-2.0%	(1,137)	-2.4%	(1,953)	-2%

FTE - Avg Fall and Spring Semesters						FTE FY16 Mid-year Estimate vs Spending Plan						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
FTE Enrollment												
Undergraduate												
State Universities	21,594	2,262	23,856	21,483	2,271	23,754	(111)	-1%	9	0%	(102)	0%
Community Colleges	14,807	15,600	30,407	14,080	14,534	28,614	(727)	-5%	(1,066)	-7%	(1,793)	-6%
Charter Oak	363	484	847	302	573	875	(61)	-17%	89	18%	28	3%
Total Undergraduate	36,764	18,346	55,110	35,865	17,378	53,243	(899)	-2.4%	(968)	-5.3%	(1,867)	-3%
Graduate												
State Universities Graduate	1,338	1,486	2,824	1,252	1,429	2,681	(86)	-6%	(57)	-4%	(143)	-5%
Total Undergraduate & Graduate												
State Universities	22,932	3,748	26,680	22,735	3,700	26,435	(197)	-1%	(48)	-1%	(245)	-1%
Community Colleges	14,807	15,600	30,407	14,080	14,534	28,614	(727)	-5%	(1,066)	-7%	(1,793)	-6%
Charter Oak	363	484	847	302	573	875	(61)	-17%	89	18%	28	3%
Total FTE	38,102	19,832	57,934	37,117	18,807	55,924	(985)	-2.6%	(1,025)	-5.2%	(2,010)	-3%

CONNECTICUT STATE UNIVERSITIES

AVERAGE Fall and Spring ENROLLMENT - HEADCOUNT & FTE

Note: Enrollment is the fiscal averaging that supports tuition and fee revenue

HEADCOUNT - Avg Fall and Spring Semesters						Headcount FY16 Mid-year Estimate vs Spending Plan						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
HEADCOUNT Enrollment												
Undergraduate												
CCSU	7,414	2,131	9,545	7,394	2,159	9,553	(20)	0%	28	1%	8	0%
ECSU	4,203	852	5,055	4,117	848	4,965	(86)	-2%	(4)	0%	(90)	-2%
SCSU	6,547	1,299	7,846	6,619	1,218	7,837	72	1%	(81)	-6%	(9)	0%
WCSU	4,129	1,062	5,191	4,092	1,010	5,102	(37)	-1%	(52)	-5%	(89)	-2%
CSU Total Undergraduate	22,293	5,344	27,637	22,222	5,235	27,457	(71)	-0.3%	(109)	-2.0%	(180)	-1%
Graduate												
CCSU	544	1,593	2,137	472	1,590	2,062	(72)	-13%	(3)	0%	(75)	-4%
ECSU	43	114	157	41	127	168	(2)	-5%	13	11%	11	7%
SCSU	833	1,758	2,591	786	1,508	2,294	(47)	-6%	(250)	-14%	(297)	-11%
WCSU	54	437	491	72	438	510	18	33%	1	0%	19	4%
CSU Total Graduate	1,474	3,902	5,376	1,371	3,663	5,034	(103)	-7.0%	(239)	-6.1%	(342)	-6%
Total												
CCSU	7,958	3,724	11,682	7,866	3,749	11,615	(92)	-1%	25	1%	(67)	-1%
ECSU	4,246	966	5,212	4,158	975	5,133	(88)	-2%	9	1%	(79)	-2%
SCSU	7,380	3,057	10,437	7,405	2,726	10,131	25	0%	(331)	-11%	(306)	-3%
WCSU	4,183	1,499	5,682	4,164	1,448	5,612	(19)	0%	(51)	-3%	(70)	-1%
CSU Total Headcount	23,767	9,246	33,013	23,593	8,898	32,491	(174)	-1%	(348)	-4%	(522)	-2%

FTE - Avg Fall and Spring Semesters						FTE FY16 Mid-year Estimate vs Spending Plan						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
FTE Enrollment												
Undergraduate												
CCSU	7,132	941	8,073	7,090	954	8,044	(42)	-1%	13	1%	(29)	0%
ECSU	4,162	296	4,458	4,096	333	4,429	(66)	-2%	37	13%	(29)	-1%
SCSU	6,338	573	6,911	6,412	541	6,953	74	1%	(32)	-6%	42	1%
WCSU	3,962	452	4,414	3,885	443	4,328	(77)	-2%	(9)	-2%	(86)	-2%
CSU Total Undergraduate	21,594	2,262	23,856	21,483	2,271	23,754	(111)	-0.5%	9	0.4%	(102)	0%
Graduate												
CCSU	481	617	1,098	418	622	1,040	(63)	-13%	5	1%	(58)	-5%
ECSU	37	40	77	35	47	82	(2)	-5%	7	18%	5	6%
SCSU	766	661	1,427	728	575	1,303	(38)	-5%	(86)	-13%	(124)	-9%
WCSU	54	168	222	71	185	256	17	31%	17	10%	34	15%
CSU Total Graduate	1,338	1,486	2,824	1,252	1,429	2,681	(86)	-6.4%	(57)	-3.8%	(143)	-5%
Total												
CCSU	7,613	1,558	9,171	7,508	1,576	9,084	(105)	-1%	18	1%	(87)	-1%
ECSU	4,199	336	4,535	4,131	380	4,511	(68)	-2%	44	13%	(24)	-1%
SCSU	7,104	1,234	8,338	7,140	1,116	8,256	36	1%	(118)	-10%	(82)	-1%
WCSU	4,016	620	4,636	3,956	628	4,584	(60)	-1%	8	1%	(52)	-1%
CSU Total FTE	22,932	3,748	26,680	22,735	3,700	26,435	(197)	-0.9%	(48)	-1.3%	(245)	-1%

CONNECTICUT COMMUNITY COLLEGES

AVERAGE Fall and Spring ENROLLMENT - HEADCOUNT & FTE

Note: Enrollment is the fiscal averaging that supports tuition and fee revenue

	HEADCOUNT - Avg Fall and Spring Semesters						Headcount FY16 Mid-year Estimate vs Spending Plan					
	FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT	
	Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%
HEADCOUNT Enrollment												
Asnuntuck	640	903	1,543	591	899	1,490	(49)	-7.7%	(4)	-0.4%	(53)	-3.4%
Capital	887	3,048	3,935	719	2,695	3,414	(168)	-18.9%	(353)	-11.6%	(521)	-13.2%
Gateway	2,286	5,694	7,980	2,185	5,520	7,705	(101)	-4.4%	(174)	-3.1%	(275)	-3.4%
Housatonic	1,564	3,658	5,222	1,541	3,554	5,095	(23)	-1.5%	(104)	-2.8%	(127)	-2.4%
Manchester	2,335	4,749	7,084	2,182	4,423	6,605	(153)	-6.6%	(326)	-6.9%	(479)	-6.8%
Middlesex	1,065	1,881	2,946	996	1,774	2,770	(69)	-6.5%	(107)	-5.7%	(176)	-6.0%
Naugatuck Valley	434	1,087	1,521	407	1,049	1,456	(27)	-6.2%	(38)	-3.5%	(65)	-4.3%
Northwestern	2,161	4,704	6,865	1,998	4,225	6,223	(163)	-7.5%	(479)	-10.2%	(642)	-9.4%
Norwalk	1,756	4,098	5,854	1,919	3,948	5,867	163	9.3%	(150)	-3.7%	13	0.2%
Quinebaug Valley	603	1,129	1,732	503	1,011	1,514	(100)	-16.6%	(118)	-10.5%	(218)	-12.6%
Three Rivers	1,255	2,771	4,026	1,336	2,589	3,925	81	6.5%	(182)	-6.6%	(101)	-2.5%
Tunxis	1,444	2,592	4,036	1,430	3,820	5,250	(14)	-1.0%	1,228	47.4%	1,214	30.1%
CCC Total Headcount	16,430	36,314	52,744	15,807	35,507	51,314	(623)	-3.8%	(807)	-2.2%	(1,430)	-2.7%

	FTE - Avg Fall and Spring Semesters						FTE FY16 Mid-year Estimate vs Spending Plan					
	FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT	
	Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%
FTE Enrollment												
Asnuntuck	644	559	1,203	555	343	898	(89)	-13.8%	(216)	-38.6%	(305)	-25.4%
Capital	764	1,336	2,100	632	1,139	1,771	(132)	-17.3%	(197)	-14.7%	(329)	-15.7%
Gateway	1,984	2,429	4,413	1,909	2,352	4,261	(75)	-3.8%	(77)	-3.2%	(152)	-3.4%
Housatonic	1,370	1,519	2,889	1,355	1,481	2,836	(15)	-1.1%	(38)	-2.5%	(53)	-1.8%
Manchester	2,053	2,032	4,085	1,925	1,884	3,809	(128)	-6.2%	(148)	-7.3%	(276)	-6.8%
Middlesex	958	783	1,741	888	734	1,622	(70)	-7.3%	(49)	-6.3%	(119)	-6.8%
Naugatuck Valley	393	407	800	369	389	758	(24)	-6.1%	(18)	-4.4%	(42)	-5.3%
Northwestern	1,927	2,059	3,986	1,861	1,976	3,837	(66)	-3.4%	(83)	-4.0%	(149)	-3.7%
Norwalk	1,785	1,782	3,567	1,719	1,727	3,446	(66)	-3.7%	(55)	-3.1%	(121)	-3.4%
Quinebaug Valley	528	460	988	444	410	854	(84)	-15.9%	(50)	-10.9%	(134)	-13.6%
Three Rivers	1,125	1,178	2,303	1,183	1,103	2,286	58	5.2%	(75)	-6.4%	(17)	-0.7%
Tunxis	1,276	1,056	2,332	1,240	996	2,236	(36)	-2.8%	(60)	-5.7%	(96)	-4.1%
CCC Total FTE	14,807	15,600	30,407	14,080	14,534	28,614	(727)	-4.9%	(1,066)	-6.8%	(1,793)	-5.9%

CHARTER OAK STATE COLLEGE

AVERAGE Fall and Spring ENROLLMENT - HEADCOUNT & FTE

Note: Enrollment is the fiscal averaging that supports tuition and fee revenue

						Headcount FY16 Mid-year Estimate vs Spending Plan						
HEADCOUNT - Avg Fall and Spring Semesters						Increase (Decrease)						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
HEADCOUNT Enrollment	363	1,452	1,815	344	1,470	1,814	(19)	-5.2%	18	1.2%	(1)	-0.1%
Charter Oak	363	1,452	1,815	344	1,470	1,814	(19)	-5%	18	1%	(1)	0%

						FTE FY16 Mid-year Estimate vs Spending Plan						
FTE - Avg Fall and Spring Semesters						Increase (Decrease)						
FY16 Spending Plan			FY16 Estimate @ Mid-Year Review			Full-time		Part-time		Total FT and PT		
Full-time	Part-time	Total	Full-time	Part-time	Total	#s	%	#s	%	#s	%	
FTE Enrollment	363	484	847	302	573	875	(61)	-16.8%	89	18.4%	28	3.3%
Charter Oak	363	484	847	302	573	875	(61)	-17%	89	18%	28	3%

STAFF REPORT**FINANCE AND INFRASTRUCTURE COMMITTEE****ITEM**

Governor's Proposed FY2017 Budget

BACKGROUND

The Governor's Proposed Appropriation Revisions for FY17 were released on February x, 2016, reducing originally approved funding by \$26M. Several reallocations and other changes were proposed as described below in the Analysis.

On February 10, 2016 President Ojakian provided testimony to the Appropriations Committee. His testimony covered concerns over student welfare and the ability for CSCU to deliver on its full potential to the state of Connecticut. He articulated the need to begin viewing our institutions as an investment in the future, rather than a cost. CSCU is the solution to many of the state's goals, and the solution should be supported if the state is to grow and prosper.

As a part of their testimony on February 10, UConn explained that 30% of their revenues come from state funding. By way of comparison, our CSUs and CCCs rely on 40% and 61% of their revenues coming from state support, respectively.

Panels of students were invited to testify in the afternoon, and they shared aspects of their lives and difficulties overcome with the help of the CSCU community.

ANALYSIS

The following is the Governor's proposed schedule for FY17, as provided to us by OPM:

Account	Original FY17 Appropriated	Technical Adjustments		Subtotal After Tech Adjustments	Options: Other Adjustments				New FY17 Proposed	
		Deficit Mitigation	Lapses		Reallocate Transform	Consolidate Operations	Across the Board	Reallocate Fringe		Total
Workers' Comp Claims	3,877,440		(58,161)	3,819,279		(3,819,279)		(3,819,279)	-	
Charter Oak State College	2,769,156	(54,504)	(8,185)	2,706,467			(155,622)	(293,944)	(449,566)	2,256,901
Comm Tech College System	164,480,874	(1,800,000)	(488,657)	162,192,217	8,026,047		(9,787,550)	52,636,266	50,874,763	213,066,980
Connecticut State University	164,206,317	(1,800,000)	(490,265)	161,916,052	(410,000)		(9,286,598)	18,681,169	8,984,571	170,900,623
Board of Regents	566,038	(27,937)	(7,299)	530,802		(530,802)			(530,802)	-
Transform CSCU	22,102,291	(776,244)		21,326,047	(21,326,047)				(21,326,047)	-
Agency Total - General Fund	358,002,116	(4,458,685)	(1,052,567)	352,490,864						352,490,864
Agency Operations						4,350,081	(250,130)	198,732	4,298,683	4,298,683
Developmental Services					10,800,000		(621,000)		10,179,000	10,179,000
Outcomes Based Funding					2,500,000		(143,750)		2,356,250	2,356,250
Accrued Pension Liability								112,911,100	112,911,100	112,911,100
Subtotal Changes					(410,000)	-	(20,244,650)	184,133,323	163,478,673	163,478,673
Total Net Cum				352,490,864	352,080,864	352,080,864	331,836,214	515,969,537		515,969,537

The proposal includes the following adjustments from the Original FY17 Appropriated Funds:

1. Deficit Mitigation reductions – the aggregate \$4.5M is similar to the reductions taken in FY16, however the \$1.6M reductions to the Colleges and Universities had been restored and \$1.8M in reductions were taken out of their reserves instead. This reduction has been increased from \$1.6M to \$1.8M each.
2. Lapses – the aggregate of \$1.1M is taken before other budget adjustments.
3. Reallocate Transform – this includes three elements:
 - a. Elimination of \$410,000 earmarked for CCSU to continue research and support for (1) Racial Profiling, (2) Sentencing Commission, and (3) Results First.
 - b. \$21.3M which was provided for “Transform” is mislabeled as it is devoted to tuition support and developmental education. The label has created confusion and a misunderstanding of how the funds are used. \$2.5M has been deducted from the total to provide a fund for an Outcomes Based Funding Incentive. The program is aligned with the state’s Task Force Concerning Outcomes Based Financing; the details of the program are still to be fleshed out. The remainder has been reclassified to better describe the intent of the funding.
4. Consolidate Operations – this combines the current allocation for Workers’ Compensation Claims and the current line item for the Board of Regents into a line item called “Agency Operations”.
5. Across the Board – OPM reduced each line item in the state’s budget by 5.75%.
6. Reallocate Fringe – there are two aspects to this proposal:
 - a. Establishing a separate line item for accrued pension liability. This attempts to freeze the amount in our budget, and eliminate the risk of increases currently imposed on the operating fund. We estimate approximately \$5M in FY15 operating funds was paid into the state’s accrued pension liability.
 - b. Reallocation of the current general fund fringe benefit to the block grant. This essentially eliminates the state direct payment of fringe benefits as currently provided, but provides us with funding to do so ourselves.

Because of the complexity in the reallocations and other changes, we aligned the proposal with the current funding line items to evaluate the impact, and excluded the changes in fringe benefits:

	FY16 Final	FY17 Orig	FY17 Prop	
Workers' Compensation Claims	3,819,300	3,877,440	3,599,670	
Charter Oak State College	2,697,866	2,769,156	2,550,845	
Community Tech College System	162,702,371	164,480,874	152,866,165	
Connecticut State University	163,237,857	164,206,317	152,219,454	
Board of Regents	530,437	566,038	500,281	
Transform CSCU	18,629,869	22,102,291	20,099,799	
Agency Total - General Fund	351,617,700	358,002,116	331,836,214	
Decrease from FY16			(19,781,486)	-5.6%
Decrease from FY17 Orig			(26,165,902)	-7.3%

COMMENTS CONCERNING PROPOSAL

1. Reallocation of Fringe Benefits – as we understand currently, the intent of this change in presentation is to provide more visibility and transparency to the state’s funding of agencies, and to treat the fringes like a block grant, which is similar to the actual functioning of the current general fund.
 - a. The amount reflected in the schedule is currently inaccurate. We have recalculated, and OPM agrees, noting that there is approximately \$65M missing from that calculation, and therefore from the total proposed appropriation.
 - b. We have not yet seen the language supporting the line item called accrued pension liability but as we understand it currently, it appears on our budget, it is paid back in the same amount to the Comptroller, and the state assumes the risk of overages or the benefit of underage.
 - c. The general concept as we currently understand it shifts the risk of overage to CSCU; fringe benefits are very volatile, increase frequently and sometimes rapidly, and are generally not controlled by us. We are concerned that the shifting of risk will find its way to the operating funds generated by tuition and fees. Our current understanding is that there is an appeal process to reclaim overages, however that would depend upon funds being available to cover such a claim.
 - d. We believe that there was some thought that this new process would alleviate a very cumbersome process currently in place to separate the payroll between general fund and operating fund. However, it is unclear how we could avoid the same process in the future as it is expected that we would appeal any overages, necessitating the same calculation whether or not it is applied.
2. Workers’ Compensation Claims - The elimination of the line item called “Workers’ Compensation Claims” is problematic from three standpoints: (1) CSCU was only held responsible for this line item beginning FY16. We do not have a history of managing this on our own and as yet still don’t know if FY16 allocation was adequate to cover costs. (2) Although CSCU is now responsible for the fiscal outcomes, we do not manage or control any of the avenues to settling claims. The primary managers are from DAS and the settlement claims are processed through AG’s office. Our responsibility is to approve settlements, however we do not possess the staff to do any more than follow advice from the other parties. (3) Under the heading “Agency Operations” the total is subject to the across-the-board reductions taken. Workers’ Compensation Claims themselves are unlikely to cooperate with a budget reduction. There is an avenue for appeals if funds run short, but that would require excess funds to be available in the state budget at the end of the year. This puts great risk on CSCU in an area that we don’t manage.
3. Elimination of the \$410,000 for CCSU studies will cause consternation to the groups that have established the funding. CCSU views this similar to a grant; if the funding ceases there is no budget to continue the work.
4. We are unclear at this time of the intent behind the line item called “Agency Operations” but will discuss further with OPM

CONCLUSION

We expect to have further discussions with OPM following correction of our figures and hope to gain more understanding on the implications of these proposals.

ITEM

The Sale of Certain Roadway and Construction Easements Located at Northwestern Community College in Winchester, Connecticut

BACKGROUND

The entrance to Northwestern Community College's (NWCC) Arts and Sciences Building is located at the intersection of Holabird Avenue and Whiting Street and is directly adjacent to the Still River Bridge on Holabird Avenue. The State Department of Transportation (CT DOT) plans to reconstruct the Still River Bridge, make drainage improvements on Holabird Avenue and reconstruct the sidewalk. Reconstruction and improvements will close the bridge for up to one year, while roadway construction will disrupt Holabird Avenue vehicle traffic. The improvements at the Arts and Sciences Building drive access point require more land than CT DOT's current right of way or easements allow. The bridge and roadway improvements will provide safe and efficient passage for future vehicle and pedestrian traffic.

ANALYSIS

The CT DOT has notified the Board of Regents for Higher Education of its plans to improve the Still River Bridge and Holabird Avenue, adjacent to NWCC's Arts and Sciences Building entrance, in early 2016. Improvements include bridge reconstruction, subsurface drainage and utility improvements, and sidewalk reconstruction. The CT DOT anticipates construction and maintenance logistics for these project will require more land than the CT DOT may currently access within existing right of ways and easements. The CT DOT has indicated it requires a 2,875 square foot roadway easement and a 791 square foot construction easement in order to complete the bridge project. The roadway easement is permanent and will require coordination and approval of the CT DOT for future surface and subsurface site improvements. The construction easement will only be in effect until such time as the improvement project is complete. CT DOT will restore any land areas disrupted by this project. Neither easement will compromise any present or future operational plans at NWCC.

Based on fair market appraisal, CT DOT has offered to compensate the BOR \$4,000 for the permanent roadway easement and \$200 for the temporary construction easement.

RECOMMENDATION

Approve the sale of a permanent roadway easement and a temporary construction easement at NWCC to CT DOT for compensation totaling \$4,200.

RESOLUTION

concerning

THE SALE OF ROADWAY AND CONSTRUCTION EASEMENTS
IN
WINCHESTER, CONNECTICUT
TO
THE CONNECTICUT T DEPARTMENT OF TRANSPORTATION
March 17, 2016

- WHEREAS, The State Department of Transportation (CT DOT) will commence with bridge reconstruction to the Still River Bridge at Holabird Avenue and Holabird Avenue drainage improvements in Winsted, CT, and
- WHEREAS, During construction, bridge and road improvements will limit access to Holabird Avenue and will impede access to the Arts and Sciences Building at Northwestern Community College (NWCC), and
- WHEREAS, CT DOT will install permanent roadway and subsurface drainage improvements on NWCC's property at the access drive to the Arts and Sciences building, and
- WHEREAS, CT DOT has offered to purchase 2,875 square feet of roadway easement rights for roadway improvements under NWCC's access drive to the Arts and Sciences building for \$4,000, and
- WHEREAS, CT DOT has offered to purchase 791 square feet of construction easement rights for roadway improvements at NWCC's access drive to the Arts and Sciences building for \$200, and
- WHEREAS, Neither easement compromises NWCC's current or projected operations, now, therefore be it
- RESOLVED, That the Board of Regents for the Connecticut State Colleges and Universities authorizes the sale of roadway and construction easements at Northwestern Community College as recited above to CT DOT for the purchase price of \$4,200.

A True Copy:

Erin A. Fitzgerald
Secretary