

CONNECTICUT STATE COLLEGES & UNIVERSITIES

Expenditure Plan General & Operating Funds
FY2025 Mid-Year Proj, FY2026 Proj

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (FT and PT Gross)	303,304,228	310,225,192	6,920,963	2.3%
Student Fees	243,522,010	246,116,451	2,594,441	1.1%
Accident Insurance	595,199	581,474	(13,725)	-2.3%
State Appropriations	368,075,577	372,465,577	4,390,000	1.2%
Additional State Approp (Dev Edu, Outcomes and IMRP)	11,880,408	11,880,408	0	0.0%
Fringe Benefits Paid By State	41,706,020	41,706,020	-	0.0%
* Operations Support, Deficiency Funding for Wages (Leg. Source ARPA FY23)	135,547,269	-	(135,547,269)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	27,499,999	-	(27,499,999)	-100.0%
Private Gifts, Grants and Contracts	125,800	125,925	125	0.1%
Sales of Educational Activities	1,114,276	881,250	(233,026)	-20.9%
Housing	69,897,653	72,026,310	2,128,657	3.0%
Food	34,403,342	34,094,899	(308,443)	-0.9%
All Other Revenue	36,923,306	42,654,773	5,731,467	15.5%
Less: Contra Revenue	(17,215,348)	(15,683,334)	1,532,014	-8.9%
Total Revenue	1,257,379,740	1,117,074,945	(140,304,796)	-11.2%
Expenditures:				
Personnel Services:				
Full-Time	502,048,481	508,374,201	6,325,720	1.3%
Part-Time				
Lecturers (PTLs)	103,208,713	99,267,343	(3,941,370)	-3.8%
Lecturer (NCLs)	7,065,543	7,011,419	(54,124)	-0.8%
Contractual ECL (601301)	9,579,683	9,096,668	(483,015)	-5.0%
Clinical EA (601201)	7,160,692	6,997,749	(162,943)	-2.3%
Permanent Part-time	1,396,706	1,408,563	11,857	0.8%
Temporary Part-time	3,813,492	3,379,891	(433,601)	-11.4%
University Assistants	4,115,675	4,041,235	(74,440)	-1.8%
Graduate Assistants	2,380,650	2,320,233	(60,417)	-2.5%
Student Labor	13,655,775	13,437,979	(217,796)	-1.6%
Overtime	6,819,041	4,393,080	(2,425,961)	-35.6%
All Other Personnel Services	16,809,629	15,212,077	(1,597,552)	-9.5%
Subtotal Personnel Services	678,054,079	674,940,438	(3,113,641)	-0.5%
Fringe Benefits	164,702,831	175,141,799	10,438,968	6.3%
Worker's Comp. Recovery	781,189	704,063	(77,126)	-9.9%
Total P.S. & Fringe Benefits	843,538,099	850,786,300	7,248,201	0.9%
Other Expenses:				
Inst. Financial Aid/Match	79,688,162	76,551,357	(3,136,805)	-3.9%
Waivers	14,030,491	13,736,560	(293,931)	-2.1%
Utilities	32,505,987	31,674,944	(831,043)	-2.6%
All Other Expenses	210,156,342	196,280,954	(13,875,388)	-6.6%
Total Other Expenses	336,380,982	318,243,815	(18,137,167)	-5.4%
Total Expenditures	1,179,919,083	1,169,030,117	(10,888,966)	-0.9%
Addition to (Use of) Funds Before Transfers	77,460,657	(51,955,172)	(129,415,829)	-167.1%
CSUs Transfers				
Debt Service	(33,353,545)	(28,993,675)	4,359,870	-13.1%
Auxiliary Renewal and Replacement	(1,768,420)	-	1,768,420	-100.0%
Transfer from current reserves (UNP)	-	11,000,000	11,000,000	NA
CSUs Transfers (details on State Universities exhibit)	2,495,778	(0)	(2,495,778)	-100.0%
Total CSU Transfers	(32,626,187)	(17,993,675)	14,632,512	-44.8%
CCC Transfers				
CCC Transfer in	28,383,690	25,348,021	(3,035,669)	-10.7%
CCC Transfer out	(28,489,267)	(25,348,021)	3,141,246	-11.0%
Transfer from current reserves (UNP)	-	43,176,853	43,176,853	NA
Contingency reserve	-	-	-	NA
Total CCC Transfers	(105,577)	43,176,853	43,282,430	-40996.2%
Charter Oak Transfers	(423,943)	(183,426)	240,517	-56.7%
Net Change	44,304,950	(26,955,421)	(71,260,371)	-160.8%

Note:
* One Time Funding

CENTRAL CONNECTICUT STATE UNIVERSITY

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

FY2025 Mid-Year Proj, FY2026 Proj

	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	50,432,650	50,664,752	232,102	0.5%
Part Time Tuition (Gross)	13,756,133	14,448,096	691,963	5.0%
General University Fee (PT students)	12,343,204	12,950,982	607,778	4.9%
University General Fee (excluding Accident Ins.)	31,804,000	32,143,000	339,000	1.1%
University Fee (DS)	7,121,000	7,197,000	76,000	1.1%
Extension Fee (Gross)	10,532,246	11,128,213	595,967	5.7%
All Other Student Fees	2,194,737	2,194,737	-	0.0%
Accident Insurance	-	-	-	NA
State Appropriations	55,236,967	55,935,761	698,794	1.3%
Additl State Appropriation (Dev Education and IMRP)	758,086	758,086	-	0.0%
Fringe Benefits Paid By State	798,205	798,205	-	0.0%
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	16,542,208	-	(16,542,208)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds CF	3,953,329	-	(3,953,329)	-100.0%
CRF Funding(reimbursement for Room and Board refunds)		-	-	NA
Housing	19,818,431	19,606,165	(212,266)	-1.1%
Food Service	11,191,980	11,514,658	322,678	2.9%
All Other Revenue	12,114,017	13,114,017	1,000,000	8.3%
Less: Contra Revenue	(4,201,670)	(4,201,670)	-	0.0%
Total Revenue	244,395,523	228,252,003	(16,143,521)	-6.6%
Expenditures:				
Personnel Services:				
Total Full Time	93,785,437	93,785,436	(1)	0.0%
Part Time:				
Lecturers (PTLs)	12,251,270	12,251,270	-	0.0%
Lecturers (NCLs)	1,035,000	1,035,000	-	0.0%
Perm/Intermit PT	175,000	175,000	-	0.0%
University Assistants	1,040,000	1,040,000	-	0.0%
Graduate Assistants	615,000	615,000	-	0.0%
Student Labor	3,032,000	3,032,000	-	0.0%
Other Part Time	755,019	755,019	-	0.0%
Total Part Time	18,903,289	18,903,289	-	0.0%
Overtime	800,600	800,600	-	0.0%
All Other Personnel Services	3,283,000	3,283,000	-	0.0%
Subtotal Personnel Services	116,772,326	116,772,325	(1)	0.0%
Fringe Benefits	29,027,242	30,000,000	972,758	3.4%
Worker's Comp. Recovery	250,216	250,000	(216)	-0.1%
Total P.S. & Fringe Benefits	146,049,784	147,022,325	972,541	0.7%
Other Expenses:				
Inst. Financial Aid/Match	19,458,128	20,000,000	541,872	2.8%
Waivers	2,898,202	3,000,000	101,798	3.5%
Utilities	7,200,000	5,700,000	(1,500,000)	-20.8%
All Other Expenses	43,959,137	41,827,320	(2,131,817)	-4.8%
Total Other Expenses	73,515,467	70,527,320	(2,988,147)	-4.1%
Total Expenditures	219,565,251	217,549,645	(2,015,606)	-0.9%
Addition to (Use of) Funds Before Transfers	24,830,272	10,702,358	(14,127,914)	-56.9%
Designated Transfers				
Debt Service (University Fee)	(7,027,000)	(7,103,000)	(76,000)	1.1%
Debt Service Residence Halls	(4,807,677)	(1,504,456)	3,303,221	-68.7%
Debt Service Parking Garage (Welte & W/D Design)	(86,729)	(43,364)	43,365	-50.0%
Debt Service Parking Garage (W/D Garage Construction)	(1,394,828)	(697,813)	697,015	-50.0%
Auxiliary Renewal and Replacement	(549,611)		549,611	-100.0%
Total Designated Transfers	(13,865,845)	(9,348,633)	4,517,212	-32.6%
Other Requests, Transfers and Additional Commitments				
Transfer to SO - GF/OF swap	(1,366,434)	(1,353,725)	12,709	-0.9%
Reserves for FY23 Salary Cost	-		-	NA
Other Transfer - Housing Reserve	(990,922)		990,922	-100.0%
Other Transfer - Telecome Reserves	-		-	NA
Contingency for potential unforeseen expenses	-		-	NA
Campus Telecom Projects/Upgrades & Expansion for Academic Programs	-		-	NA
Reserved for IT Equip (CISCO Financing Funds set aside)	1,250,867		(1,250,867)	-100.0%
Energy Center Critical Maintenance/Repairs	-		-	NA
CHEFA Debt Prefunding	-		-	NA
Central CT Workforce & Innovation Hub Match	-		-	NA
Miscellaneous Transfers	-		-	NA
Total Transfers and Commitments	(1,106,489)	(1,353,725)	(247,236)	22.3%
Net Change	9,857,938	(0)	(9,857,938)	-100.0%

Note:

* One Time Funding

EASTERN CONNECTICUT STATE UNIVERSITY

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

FY2025 Mid-Year Proj, FY2026 Proj

	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	22,659,156	23,169,018	509,862	2.3%
Part Time Tuition (Gross)	1,300,000	1,465,099	165,099	12.7%
General University Fee (PT students)	1,275,000	1,423,954	148,954	11.7%
University General Fee (excluding Accident Ins.)	18,189,556	18,478,314	288,758	1.6%
University Fee (DS)	3,417,216	3,485,104	67,888	2.0%
Extension Fee (Gross)	2,400,000	2,469,900	69,900	2.9%
All Other Student Fees	859,710	700,471	(159,239)	-18.5%
Accident Insurance	171,508	174,902	3,394	2.0%
State Appropriations	32,529,902	32,858,635	328,733	1.0%
Additl State Appropriation (Dev Education and IMRP)	443,086	443,086	0	0.0%
Fringe Benefits Paid By State	379,547	379,547	-	0.0%
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	9,960,636	-	(9,960,636)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	2,124,544	-	(2,124,544)	-100.0%
Housing	22,309,376	22,659,204	349,828	1.6%
Food Service	7,553,289	6,908,307	(644,982)	-8.5%
All Other Revenue	4,519,044	4,807,337	288,293	6.4%
Less: Contra Revenue	(932,098)	(948,949)	(16,851)	1.8%
Total Revenue	129,159,472	118,473,929	(10,685,543)	-8.3%
Expenditures:				
Personnel Services:				
Total Full Time	49,283,652	50,562,155	1,278,503	2.6%
Part Time:				
Lecturers (PTLs)	5,356,445	4,824,886	(531,559)	-9.9%
Lecturers (NCLs)	575,099	364,137	(210,962)	-36.7%
Perm/Intermit PT	196,812	200,436	3,624	1.8%
University Assistants	908,316	983,339	75,023	8.3%
Graduate Assistants	222,499	260,000	37,501	16.9%
Student Labor	2,473,448	2,440,137	(33,311)	-1.3%
Other Part Time	689,914	527,247	(162,667)	-23.6%
Total Part Time	10,422,533	9,600,182	(822,351)	-7.9%
Overtime	1,142,784	1,040,475	(102,309)	-9.0%
All Other Personnel Services	2,145,208	1,713,623	(431,585)	-20.1%
Subtotal Personnel Services	62,994,177	62,916,435	(77,742)	-0.1%
Fringe Benefits	15,548,136	16,607,382	1,059,246	6.8%
Worker's Comp. Recovery	131,062	135,173	4,111	3.1%
Total P.S. & Fringe Benefits	78,673,375	79,658,990	985,615	1.3%
Other Expenses:				
Inst. Financial Aid/Match	16,244,434	14,305,000	(1,939,434)	-11.9%
Waivers	1,601,056	1,670,467	69,411	4.3%
Utilities	4,085,626	4,066,196	(19,430)	-0.5%
All Other Expenses	20,571,078	19,611,990	(959,088)	-4.7%
Total Other Expenses	42,502,194	39,653,653	(2,848,541)	-6.7%
Total Expenditures	121,175,569	119,312,643	(1,862,926)	-1.5%
Addition to (Use of) Funds Before Transfers	7,983,903	(838,714)	(8,822,617)	-110.5%
Designated Transfers				
Debt Service (University Fee)	(3,376,247)	(3,462,366)	(86,119)	2.6%
Debt Service Residence Halls	(2,258,246)	(2,258,245)	1	0.0%
Debt Service Parking Garage	-	-	-	NA
Auxiliary Renewal and Replacement	(1,218,809)	-	1,218,809	-100.0%
Total Designated Transfers	(6,853,302)	(5,720,611)	1,132,691	-16.5%
Transfers and Additional Commitments				
Transfer to SO - GF/OF swap	(1,366,434)	(1,353,725)	12,709	-0.9%
Reserves for FY23 Salary Cost	-	-	-	NA
Contingency for Potential Enrollment Shortfall	235,833	-	(235,833)	-100.0%
Transfer from current reserves (UNP)		1,500,000	1,500,000	NA
Reserved for IT Equip (CISCO Financing Funds set aside)		-	-	NA
Total Transfers and Commitments	(1,130,601)	146,275	1,276,876	-112.9%
Net Change	0	(6,413,049)	(6,413,050)	-1694677836.4%

Note:

* One Time Funding

SOUTHERN CONNECTICUT STATE UNIVERSITY

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

FY2025 Mid-Year Proj, FY2026 Proj

	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	49,294,850	50,938,764	1,643,914	3.3%
Part Time Tuition (Gross)	11,414,209	11,851,674	437,465	3.8%
General University Fee (PT students)	11,752,879	12,182,405	429,526	3.7%
University General Fee (excluding Accident Ins.)	32,157,000	33,029,897	872,897	2.7%
University Fee (DS)	6,724,897	7,081,729	356,832	5.3%
Extension Fee (Gross)	13,441,439	13,980,737	539,298	4.0%
All Other Student Fees	2,482,698	2,277,000	(205,698)	-8.3%
Accident Insurance	277,781	277,781	-	0.0%
State Appropriations	52,510,955	53,165,372	654,417	1.2%
Additl State Appropriation (Dev Education and IMRP)	443,086	443,086	-	0.0%
Fringe Benefits Paid By State	751,048	751,048	-	0.0%
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	18,997,498	-	(18,997,498)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	3,734,027	-	(3,734,027)	-100.0%
Housing	18,084,425	19,460,195	1,375,770	7.6%
Food Service	9,650,000	10,078,288	428,288	4.4%
All Other Revenue	8,158,233	8,158,233	-	0.0%
Less: Contra Revenue	(6,500,000)	(5,835,000)	665,000	-10.2%
Total Revenue	233,375,025	217,841,209	(15,533,816)	-6.7%
Expenditures:				
Personnel Services:				
Total Full Time	99,447,773	97,786,425	(1,661,348)	-1.7%
Part Time:				
Lecturers (PTLs)	15,396,085	15,246,085	(150,000)	-1.0%
Lecturers (NCLs)	1,510,589	1,460,589	(50,000)	-3.3%
Perm/Intermit PT	552,049	552,049	-	0.0%
University Assistants	1,450,000	1,200,000	(250,000)	-17.2%
Graduate Assistants	1,290,000	1,236,433	(53,567)	-4.2%
Student Labor	3,830,000	3,010,290	(819,710)	-21.4%
Other Part Time	454,911	454,911	-	0.0%
Total Part Time	24,483,634	23,160,357	(1,323,277)	-5.4%
Overtime	1,470,000	658,275	(811,725)	-55.2%
All Other Personnel Services	3,267,985	4,224,891	956,906	29.3%
Subtotal Personnel Services	128,669,392	125,829,948	(2,839,444)	-2.2%
Fringe Benefits	32,487,810	34,279,873	1,792,063	5.5%
Worker's Comp. Recovery	275,000	275,000	-	0.0%
Total P.S. & Fringe Benefits	161,432,202	160,384,821	(1,047,381)	-0.6%
Other Expenses:				
Inst. Financial Aid/Match	15,731,516	16,282,119	550,603	3.5%
Waivers	4,509,120	4,192,664	(316,456)	-7.0%
Utilities	5,992,097	6,565,900	573,803	9.6%
All Other Expenses	37,306,411	34,903,282	(2,403,129)	-6.4%
Total Other Expenses	63,539,144	61,943,965	(1,595,179)	-2.5%
Total Expenditures	224,971,347	222,328,786	(2,642,561)	-1.2%
Addition to (Use of) Funds Before Transfers	8,403,678	(4,487,577)	(12,891,255)	-153.4%
Designated Transfers				
Debt Service (University Fee)	(6,523,150)	(6,842,250)	(319,100)	4.9%
Debt Service Residence Halls	(1,382,812)	(600,000)	782,812	-56.6%
Debt Service Parking Garage	(975,352)	(1,030,441)	(55,089)	5.6%
Auxiliary Renewal and Replacement		-	-	NA
Total Designated Transfers	(8,881,313)	(8,472,691)	408,622	-4.6%
Transfers and Additional Commitments				
Transfer to SO - GF/OF swap	(1,366,434)	(1,353,725)	12,709	-0.9%
Transfer \$2 Million into Reserves for Scholarships			-	NA
Housing Reserve Transfer	2,000,000		(2,000,000)	-100.0%
Food Service Reserve Transfer			-	NA
Transfer to liability for GEAR UP Grant			-	NA
FY18 Longevity Pay Set Aside for FY19			-	NA
Transfer from current reserves (UNP)		4,500,000	4,500,000	NA
Total Transfers and Commitments	633,566	3,146,275	2,512,709	396.6%
Net Change	155,931	(9,813,992)	(9,969,924)	-6393.8%

Note:

* One Time Funding

WESTERN CONNECTICUT STATE UNIVERSITY

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

FY2025 Mid-Year Proj, FY2026 Proj

	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	22,418,357	23,118,692	700,335	3.1%
Part Time Tuition (Gross)	4,124,613	4,932,686	808,073	19.6%
General University Fee (PT students)	2,985,893	4,030,626	1,044,733	35.0%
University General Fee (excluding Accident Ins.)	15,615,685	15,292,117	(323,568)	-2.1%
University Fee (DS)	3,213,477	3,190,868	(22,609)	-0.7%
Extension Fee (Gross)	3,354,689	3,582,156	227,467	6.8%
All Other Student Fees	1,436,203	1,544,592	108,389	7.5%
Accident Insurance	145,910	128,791	(17,119)	-11.7%
State Appropriations	31,864,121	32,182,177	318,056	1.0%
Additl State Appropriation (Dev Education and IMRP)	443,086	443,086	-	0.0%
Fringe Benefits Paid By State	378,070	378,070	-	0.0%
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	17,415,468	-	(17,415,468)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	6,571,777	-	(6,571,777)	-100.0%
Housing	9,685,421	10,300,745	615,324	6.4%
Food Service	6,008,073	5,593,646	(414,427)	-6.9%
All Other Revenue	3,656,152	4,123,900	467,748	12.8%
Less: Contra Revenue	(762,030)	(1,378,799)	(616,769)	80.9%
Total Revenue	128,554,965	107,463,353	(21,091,612)	-16.4%
Expenditures:				
Personnel Services:				
Total Full Time	49,034,594	48,587,892	(446,702)	-0.9%
Part Time:				
Lecturers (PTLs)	6,785,840	6,067,195	(718,645)	-10.6%
Lecturers (NCLs)	574,769	372,763	(202,006)	-35.1%
Perm/Intermit PT	102,472	93,379	(9,093)	-8.9%
University Assistants	677,359	817,896	140,537	20.7%
Graduate Assistants	253,151	208,800	(44,351)	-17.5%
Student Labor	2,094,563	2,288,799	194,236	9.3%
Other Part Time	572,873	655,312	82,439	14.4%
Total Part Time	11,061,027	10,504,144	(556,883)	-5.0%
Overtime	2,255,736	835,214	(1,420,522)	-63.0%
All Other Personnel Services	1,701,761	1,862,660	160,899	9.5%
Subtotal Personnel Services	64,053,118	61,789,910	(2,263,208)	-3.5%
Fringe Benefits	15,563,307	17,589,421	2,026,114	13.0%
Worker's Comp. Recovery	124,911	43,890	(81,021)	-64.9%
Total P.S. & Fringe Benefits	79,741,336	79,423,221	(318,115)	-0.4%
Other Expenses:				
Inst. Financial Aid/Match	8,536,887	8,707,625	170,738	2.0%
Waivers	1,220,240	1,264,208	43,968	3.6%
Utilities	4,332,068	4,675,358	343,290	7.9%
All Other Expenses	26,115,865	22,456,871	(3,658,994)	-14.0%
Total Other Expenses	40,205,060	37,104,062	(3,100,998)	-7.7%
Total Expenditures	119,946,396	116,527,283	(3,419,113)	-2.9%
Addition to (Use of) Funds Before Transfers	8,608,569	(9,063,930)	(17,672,499)	-205.3%
Designated Transfers				
Debt Service (University Fee)	(3,213,477)	(3,143,712)	69,765	-2.2%
Debt Service Residence Halls	(1,422,941)	(1,422,941)	-	0.0%
Debt Service Parking Garage	(817,822)	(817,822)	-	0.0%
Debt Service WS Parking Garage	(67,265)	(67,265)	-	0.0%
Auxiliary Renewal and Replacement		-	-	NA
Total Designated Transfers	(5,521,505)	(5,451,740)	69,765	-1.3%
Transfers and Additional Commitments				
Transfer to SO - GF OF swap	(1,366,434)	(1,353,725)	12,709	-0.9%
Reserve for FY23 Salary cost			-	NA
FY18 Longevity Pay Set Aside for FY19			-	NA
Other Request (for urgent plant-related expenses)			-	NA
Transfer from current reserves (UNP)		5,000,000	5,000,000	NA
Contingency for potential Enrollment shortfall/Fringe			-	NA
Total Transfers and Commitments	(1,366,434)	3,646,275	5,012,709	-366.8%
WCSU Foundation Reserves - Tuition Offset				
Net Change	1,720,630	(10,869,395)	(12,590,025)	-731.7%

Note:

* One Time Funding

Connecticut State Community College
Expenditure Plan General & Operating Funds
FY2025 Mid-Year Proj, FY2026 Proj

CT State Community College:

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	112,964,366	112,686,222	(278,144)	-0.2%
Fees	59,706,498	57,188,851	(2,517,647)	-4.2%
State Appropriations	159,070,508	161,420,508	2,350,000	1.5%
Addtl State Appropriation (Dev Edu and Outcomes)	9,793,064	9,793,064	-	0.0%
GF Fringe Benefits Paid by State	39,980,379	39,980,379	-	0.0%
(1) Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	70,175,520	-	(70,175,520)	-100.0%
(1) Provide Operations Support Through Short-Term Recovery Funds	10,524,446	-	(10,524,446)	-100.0%
Private Gifts, Grants and Contracts	125,800	125,925	125	0.1%
Sales of Educational Activities	1,114,276	881,250	(233,026)	-20.9%
All Other Revenue	7,630,860	12,001,286	4,370,426	57.3%
Less Contra Revenue	(4,819,550)	(3,318,916)	1,500,634	-31.1%
Total Revenue	466,266,168	390,758,569	(75,507,599)	-16.2%
Expenditures:				
Personnel Services:				
Full Time (601000)	178,902,468	185,857,340	6,954,872	3.9%
Continuing Part Time (601100)	-			
Temporary Part Time (601200, 02, 03, 04, 601303)	10,678,276	9,939,856	(738,420)	-6.9%
Clinical EA (601201)	7,160,692	6,997,749	(162,943)	-2.3%
Contractual PTL (601302)	50,247,209	46,989,169	(3,258,040)	-6.5%
Contractual NCL (601300)	3,370,086	3,778,930	408,844	12.1%
Contractual ECL (601301)	9,579,683	9,096,668	(483,015)	-5.0%
Student Labor (601400, 01, 02, 601406)	2,225,764	2,661,753	435,989	19.6%
Overtime (601501, 601502)	1,149,921	1,058,516	(91,405)	-7.9%
All Other Personnel Services	5,771,370	3,590,505	(2,180,865)	-37.8%
Subtotal Personnel Services	269,085,468	269,970,486	885,018	0.3%
Fringe Benefits	63,235,084	66,880,196	3,645,112	5.8%
Total P.S. & Fringe Benefits	332,320,552	336,850,682	4,530,130	1.4%
Other Expenses:				
Inst. Financial Aid/Match	18,104,485	15,642,093	(2,462,392)	-13.6%
Waivers	3,240,473	2,836,686	(403,787)	-12.5%
Utilities	10,837,193	10,549,872	(287,321)	-2.7%
All Other Expenses	49,400,860	42,708,068	(6,692,792)	-13.5%
Total Other Expenses	81,583,012	71,736,719	(9,846,293)	-12.1%
Total Expenditures	413,903,564	408,587,401	(5,316,163)	-1.3%
Addition to (Use of) Funds Before Transfers	52,362,604	(17,828,832)	(70,191,436)	-134.0%
Transfers, Additional Funds and Commitments				
Transfer in	3,345,940			
Transfer out	(25,115,990)	(25,348,021)	(232,031)	0.9%
Set-aside FY22 Lump Sum and Retro Pay processed in FY23			-	NA
Transfer from current reserves (UNP)		43,176,853	43,176,853	NA
Total Transfers, Additional Funds and Commitments	(21,770,050)	17,828,832	39,598,882	-181.9%
Net Change	30,592,554	-	(30,592,554)	-100.0%

Note:
* One Time Funding

Charter Oak State College
Expenditure Plan General & Operating Funds
FY2025 Mid-Year Proj, FY2026 Proj

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	14,939,894	16,950,189	2,010,295	13.5%
Student Fees	513,983	563,798	49,815	9.7%
State Appropriations	3,838,266	3,878,266	40,000	1.0%
Fringe Benefits Paid By State	(581,229)	(581,229)	-	0.0%
* Operations Support, Deficiency Funding for Wages (Leg. Source ARPA FY23)	2,455,939	-	(2,455,939)	-100.0%
* Provide Operations Support Through Short-Term Recovery Funds	591,875	-	(591,875)	-100.0%
All Other Revenue	845,000	450,000	(395,000)	-46.7%
Less: Contra Revenue		-	-	NA
Total Revenue	22,603,728	21,261,024	(1,342,704)	-5.9%
Expenditures:				
Personnel Services:				
Full-Time	7,320,763	6,997,990	(322,773)	-4.4%
Part-Time				
Lecturers	3,592,181	4,792,070	1,199,889	33.4%
Permanent Part-time	370,373	387,699	17,326	4.7%
University Assistants	40,000	-	(40,000)	-100.0%
Student Labor		5,000	5,000	NA
Temporary Part Time		-	-	NA
Overtime		-	-	NA
All Other Personnel Services	143,230	97,290	(45,940)	-32.1%
Subtotal Personnel Services	11,466,547	12,280,049	813,502	7.1%
Fringe Benefits	2,791,881	2,908,330	116,449	4.2%
Total P.S. & Fringe Benefits	14,258,428	15,188,379	929,951	6.5%
Other Expenses:				
Inst. Financial Aid/Match	1,612,712	1,614,520	1,808	0.1%
Waivers	181,243	457,535	276,292	152.4%
Utilities	59,003	117,618	58,615	99.3%
All Other Expenses	4,392,822	3,558,530	(834,292)	-19.0%
Total Other Expenses	6,245,780	5,748,203	(497,577)	-8.0%
Total Expenditures	20,504,208	20,936,582	432,374	2.1%
Addition to (Use of) Funds Before Transfers	2,099,520	324,442	(1,775,078)	-84.5%
Transfers In/Out				
SO and Shared Services Cost Allocation	(423,943)	(183,426)	240,517	-56.7%
Total Transfers	(423,943)	(183,426)	240,517	-56.7%
Net Change	1,675,577	141,016	(1,534,561)	-91.6%

Note:
* One Time Funding

Connecticut State Community College
Expenditure Plan General & Operating Funds
FY2025 Mid-Year Proj, FY2026 Proj

Shared Services

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)			-	NA
Fees			-	NA
State Appropriations	18,017,108	17,845,447	(171,661)	-1.0%
Addtl State Appropriation (Dev Edu and Outcomes)		-	-	NA
GF Fringe Benefits Paid by State		-	-	NA
Additional State Support applied to Fringe Benefits cost		-	-	NA
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)		-	-	NA
* Provide Operations Support Through Short-Term Recovery Funds		-	-	NA
Private Gifts, Grants and Contracts		-	-	NA
Sales of Educational Activities		-	-	NA
All Other Revenue		-	-	NA
Less Contra Revenue		-	-	NA
Total Revenue	18,017,108	17,845,447	(171,661)	-1.0%
Expenditures:				
Personnel Services:				
Full Time (601000)	12,539,296	12,939,720	400,424	3.2%
Continuing Part Time (601100)	-	-		
Temporary Part Time (601200, 02, 03, 04, 601303)	98,533	49,551	(48,982)	-49.7%
Clinical EA (601201)		-	-	NA
Contractual PTL (601302)		-	-	NA
Contractual NCL (601300)		-	-	NA
Contractual ECL (601301)		-	-	NA
Student Labor (601400, 01, 02, 601406)		-	-	NA
Overtime (601501, 601502)		-	-	NA
All Other Personnel Services	380,011	340,593	(39,418)	-10.4%
Subtotal Personnel Services	13,017,840	13,329,864	312,024	2.4%
Fringe Benefits	3,684,837	4,138,647	453,810	12.3%
Total P.S. & Fringe Benefits	16,702,677	17,468,511	765,834	4.6%
Other Expenses:				
Inst. Financial Aid/Match		-	-	NA
Waivers	380,156	315,000	(65,156)	-17.1%
Utilities	-	-	-	NA
All Other Expenses	20,653,096	23,400,879	2,747,783	13.3%
Total Other Expenses	21,033,252	23,715,879	2,682,627	12.8%
Total Expenditures	37,735,929	41,184,390	3,448,461	9.1%
Addition to (Use of) Funds Before Transfers	(19,718,821)	(23,338,943)	(3,620,122)	18.4%
Transfers, Additional Funds and Commitments				
Transfer in	22,946,411	23,338,943	392,532	1.7%
Transfer out	(3,343,940)	-	3,343,940	-100.0%
Total Transfers, Additional Funds and Commitments	19,602,471	23,338,943	3,736,472	19.1%
Net Change	(116,349)	-	116,349	-100.0%

Note:
* One Time Funding

Connecticut State Community College
Expenditure Plan General & Operating Funds
FY2025 Mid-Year Proj, FY2026 Proj

System Office

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	-	-	-	NA
Fees	-	-	-	NA
State Appropriations	5,906,070	6,077,731	171,661	2.90%
Addtl State Appropriation (Dev Edu and Outcomes)		-	-	NA
GF Fringe Benefits Paid by State		-	-	NA
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)		-	-	NA
* Provide Operations Support Through Short-Term Recovery Funds		-	-	NA
Private Gifts, Grants and Contracts		-	-	NA
Sales of Educational Activities		-	-	NA
All Other Revenue		-	-	NA
Less Contra Revenue		-	-	NA
Total Revenue	5,906,070	6,077,731	171,661	2.90%
Expenditures:				
Personnel Services:				
Full Time (601000)	4,799,971	4,701,204	(98,767)	-2.10%
Continuing Part Time (601100)	-	-	-	NA
Temporary Part Time (601200, 02, 03, 04, 601303)	78,843	80,354	1,511	1.90%
Clinical EA (601201)		-	-	NA
Contractual PTL (601302)		-	-	NA
Contractual NCL (601300)		-	-	NA
Contractual ECL (601301)		-	-	NA
Student Labor (601400, 01, 02, 601406)		-	-	NA
Overtime (601501, 601502)		-	-	NA
All Other Personnel Services	24,871	20,756	(4,115)	-16.50%
Subtotal Personnel Services	4,903,685	4,802,314	(101,371)	-2.10%
Fringe Benefits	1,008,107	1,122,050	113,943	11.30%
Total P.S. & Fringe Benefits	5,911,792	5,924,364	12,572	0.20%
Other Expenses:				
Inst. Financial Aid/Match		-	-	NA
Waivers		-	-	NA
Utilities		-	-	NA
All Other Expenses	2,091,339	2,162,445	71,106	3.40%
Total Other Expenses	2,091,339	2,162,445	71,106	3.40%
Total Expenditures	8,003,131	8,086,809	83,678	1.00%
Addition to (Use of) Funds Before Transfers	(2,097,061)	(2,009,078)	87,983	-4.20%
Transfers, Additional Funds and Commitments				
Transfer in	2,091,339	2,009,078	(82,261)	-3.90%
Transfer out	(29,337)	-	29,337	-100.00%
Total Transfers, Additional Funds and Commitments	2,062,002	2,009,078	(52,924)	-2.60%
Net Change	(35,059)	-	35,059	-100.00%

Note:
* One Time Funding

CSU SYSTEM OFFICE/SYSTEMWIDE/MANDATES

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

FY2025 Mid-Year Proj, FY2026 Proj

	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)	-	-	-	NA
Part Time Tuition (Gross)	-	-	-	NA
General University Fee (PT students)	-	-	-	NA
University General Fee (excluding Accident Ins.)	-	-	-	NA
University Fee (DS)	-	-	-	NA
Extension Fee (Gross)	-	-	-	NA
ARPA Funding (Lecturers Pay)	-	-	-	NA
All Other Student Fees	-	-	-	NA
Accident Insurance	-	-	-	NA
State Appropriations	8,617,965	8,617,964	(1)	0.0%
Additl State Appropriation (Dev Education and IMRP)	-	-	-	NA
Fringe Benefits Paid By State	-	-	-	NA
* Operations Support, Deficiency Funding for Wages FY23 (Leg. Source ARPA FY23)	-	-	-	NA
* Provide Operations Support Through Short-Term Recovery Funds	-	-	-	NA
Housing	-	-	-	NA
Food Service	-	-	-	NA
All Other Revenue	-	-	-	NA
Less: Contra Revenue	-	-	-	NA
Total Revenue	8,617,965	8,617,964	(1)	0.0%
Expenditures:				
Personnel Services:				
Total Full Time	6,450,812	6,672,324	221,512	3.4%
Part Time:			-	NA
Lecturers (PTLs)	-	-	-	NA
Lecturers (NCLs)	-	-	-	NA
Perm/Intermit PT	-	-	-	NA
University Assistants	-	-	-	NA
Graduate Assistants	-	-	-	NA
Student Labor	-	-	-	NA
Other Part Time	64,806	14,309	(50,497)	-77.9%
Total Part Time	64,806	14,309	(50,497)	-77.9%
Overtime				
All Other Personnel Services	92,194	78,759	(13,435)	-14.6%
Subtotal Personnel Services	6,607,812	6,765,392	157,580	2.4%
Fringe Benefits	1,356,426	1,615,900	259,474	19.1%
Worker's Comp. Recovery		-	-	NA
Total P.S. & Fringe Benefits	7,964,238	8,381,292	417,054	5.2%
Other Expenses:				
Inst. Financial Aid/Match		-	-	NA
Waivers		-	-	NA
Utilities		-	-	NA
All Other Expenses	5,665,735	5,651,571	(14,164)	-0.3%
Total Other Expenses	5,665,735	5,651,571	(14,164)	-0.3%
			-	NA
Total Expenditures	13,629,973	14,032,863	402,890	3.0%
Addition to (Use of) Funds Before Transfers	(5,012,008)	(5,414,899)	(402,891)	8.0%
Transfers and Additional Commitments				
Transfer to SO - GF OF swap	5,465,736	5,414,899	(50,837)	-0.9%
Misc. Transfers to Universities			-	NA
Total Transfers and Commitments	5,465,736	5,414,899	(50,837)	-0.9%
Net Change	453,728	-	(453,728)	-100.0%

Note:

* One Time Funding

Connecticut State Colleges & Universities - BOR System Office

Expenditure Plan General & Operating Funds

FY2025 Mid-Year Proj, FY2026 Proj

Account Name	FY25 Mid-year Proj	FY26 Proj	FY26 Proj vs FY25 Mid-Year Proj	
			Inc (Dec)	
			Dollars (\$)	Percent %
Revenue:				
Tuition (Gross)			-	NA
Fees			-	NA
State Appropriations	483,715	483,715	-	0.0%
Additional State Approp (Dev Edu, Outcomes and IMRP)			-	NA
Fringe Benefits Paid By State	-	-	-	NA
Additional State Support applied to Fringe Benefits cost			-	NA
* Operations Support, Deficiency Funding for Wages (Leg. Source ARPA FY23)			-	NA
* Provide Operations Support Through Short-Term Recovery Funds			-	NA
Sales of Educational Activities			-	NA
All Other Revenue			-	NA
Less: Contra Revenue			-	NA
Total Revenue	483,715	483,715	-	0.0%
Expenditures:				
Personnel Services:				
Full-Time	483,715	483,715	-	0.0%
Permanent Part-time	-	-	-	NA
Student Labor	-	-	-	NA
Other Part Time	-	-	-	NA
Overtime	-	-	-	NA
All Other Personnel Services	-	-	-	NA
Subtotal Personnel Services	483,715	483,715	-	0.0%
Fringe Benefits	-	-	-	NA
Total P.S. & Fringe Benefits	483,715	483,715	-	0.0%
Other Expenses:				
Inst. Financial Aid/Match	-	-	-	NA
Waivers	-	-	-	NA
Utilities	-	-	-	NA
All Other Expenses	-	-	-	NA
Total Other Expenses	-	-	-	NA
Total Expenditures	483,715	483,715	-	0.0%
Addition to (Use of) Funds Before Transfers	-	-	-	NA
Net Change	-	-	-	NA

Note:

* One Time Funding