



November 15, 2023

# A PATH TO FISCAL SUSTAINABILITY: Stabilize, Build & Thrive

**CT STATE**  
COMMUNITY COLLEGE

185 Main Street  
New Britain, CT 06051

# A Path to Fiscal Sustainability: Stabilize, Build & Thrive

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## Table of Contents

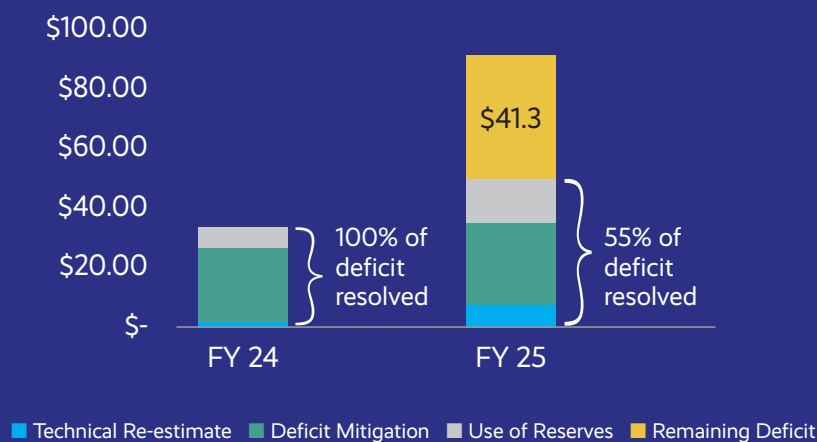
<b>Executive Summary</b> .....	2
<b>Contextualizing CT State Community College with the National Landscape</b> .....	3
<b>Deficit Mitigation: Process</b> .....	5
<b>Deficit Mitigation: A Plan to Stabilize, Build &amp; Thrive</b> .....	6
<b>Summary of Personnel and Fringe Benefit Changes in the Deficit Mitigation Plan</b> .....	8
<b>Summary of Other Expenditures Impacts in Deficit Mitigation Plan</b> .....	10
<b>Summary of Revenue Impacts in Deficit Mitigation Plan</b> .....	12
<b>Understanding How the Deficit Mitigation Plan Impacts CT State</b> .....	13
<b>Technical Re-Estimates of Revenues and Expenditures</b> .....	14
<b>Strategic Use of Reserves</b> .....	15
<b>Conclusion</b> .....	16
<b>Appendices</b> .....	17

# Executive Summary

CT State Community College faces historic fiscal instability due to a structural imbalance where expenditure growth exceeds revenues. This is caused by increasing costs, and lower revenue due to: declining enrollment; and the expiration of one-time funding from the state and federal government. This challenge is further exacerbated by changes in how fringe benefits are funded. **This results in forecast shortfalls of \$33.6 million in the current fiscal year and \$91.3 million in FY 25, a combined total deficit of nearly \$125 million for the biennium.**

**Through a combination of 1) technical re-estimates, 2) deficit mitigation, and 3) use of reserves, CT State will fully extinguish the \$33.6 million deficit in the current year and end the fiscal year in balance.** Using the same approach, the deficit for FY 25 is reduced by \$50 million, or 55%, to \$41.3 million. **Cumulatively, CT State anticipated reducing the biennial deficit of \$124.9 million by \$83.6 million, or 67%, to a shortfall of \$41.3 million.**

RESOLUTION OF FORECAST DEFICITS & REMAINING DEFICIT (in millions)



CT State engaged in a transparent, inclusive process to develop deficit mitigation initiatives honoring its principles of shared governance, and protecting its strategic priorities of:

- Teaching and Learning;
- Student Support Services;
- Diversity, Equity, Inclusion and Belonging Principles;
- Campus and Public Safety; and
- Physical Plant and Technological Infrastructure.

**CT State cannot maintain the current level of services, and the deficit mitigation plan reflects difficult decisions.** This plan provides a path to fiscal sustainability and enables the college to stabilize, build and thrive. However, more remarkable than what is in the deficit mitigation plan is what is not. There are:

- **NO LAYOFFS OF BARGAINED EMPLOYEES.**
- **NO CAMPUS OR LOCATION CLOSURES.**
- **NO ACADEMIC PROGRAM CLOSURES.**

## Contextualizing CT State Community College with the National Landscape

### National Landscape

In 2023, after the global pandemic, higher education institutions including Connecticut State Community College, are grappling with several key challenges:

- **Growing Deficits:** Many colleges and universities are experiencing institutional financial deficits due to declining enrollment, rising operational costs, and reduced state funding. These deficits threaten the long-term financial stability of these institutions (e.g., Pennsylvania State University is facing a \$44.5 million deficit in FY 24 deficit and \$34.1 million FY 25 deficit; Rutgers University is facing a \$77 million deficit in FY 24).
- **Expiration of temporary pandemic relief funds:** The federal government provided significant pandemic relief funds to support higher education. However, as these funds are gradually drying up, institutions are challenged to sustain essential services without this financial support.
- **Enrollment Challenges:** Despite hopes for a rapid post-pandemic enrollment rebound, many institutions need help attracting and retaining students. Factors like demographic shifts and changing preferences impact enrollments and exacerbate the financial stress.
- **National Trends Reflecting Local Realities:** What's happening nationally in higher education is mirrored at the state and local levels, such as Connecticut State Community College. Institutions across the country are navigating similar financial and structural challenges.

For CT State, addressing these issues involves strategic financial planning, exploring alternative revenue sources, implementing cost-saving measures, and adapting programs to meet changing student and workforce needs. Collaboration with the legislature and CSCU system leaders is crucial in solving these common challenges.

### Pandemic Impact

The COVID-19 pandemic has significantly impacted the higher education sector, leading to a volatile financial landscape and a growing imbalance between revenue and expenditure. Here's a summarized historical overview of key events:

- **Pandemic Outbreak (Early 2020):** The pandemic forced colleges and universities to abruptly transition to remote learning, disrupting traditional revenue sources like tuition, housing, and dining fees.
- **Enrollment Challenges:** Many students delayed or canceled their college plans due to uncertainty, financial constraints, or health concerns, leading to declining enrollments and reduced tuition revenue. Connecticut's community colleges, second only to Arizona, experienced the highest percent of enrollment declines for community colleges during the height of the global pandemic.
- **Shift to Online and Hybrid Learning Models:** Institutions invested in technology and infrastructure to support online education, incurring unexpected expenses for faculty training, software, and hardware upgrades for sustainable educational delivery.
- **Loss of Auxiliary Revenue:** Campus closures led to the loss of revenue from facilities rentals and other auxiliary services, further straining budgets.
- **Federal Relief Funds (2020-2021):** Federal COVID relief packages provided financial assistance to higher education institutions, helping them bridge budget gaps temporarily.
- **Long-term Financial Challenges:** While relief funds provided short-term relief, institutions faced ongoing financial challenges, including decreased state funding, rising healthcare costs, and employee benefits.
- **Enrollment Recovery Slow (2021-Present):** Despite hopes for enrollment recovery as the pandemic eased, many institutions needed help to attract students, contributing to ongoing revenue imbalances.

- **Operational Cost Pressures:** Efforts to ensure campus safety, inflation of raw materials and supplies, added to operating expenses.
- **Institutional Resilience:** Many colleges and universities sought to diversify revenue streams, reduce non-essential expenditures, and explore innovative educational models to weather the financial challenges.

These cumulative factors have created a volatile higher education sector where the financial imbalance between revenue and expenditure continues to rise, increasing stress on college administrations and communities to maintain student services and academic excellence while navigating uncertain economic terrain.

## Connecticut Landscape

These national trends are evident here at CT State Community College. Even before the pandemic, the college struggled with fiscal sustainability, as the FY 18 and FY 19 budgets ended in deficits of \$7.9 million and \$8.1 million respectively, despite the use of reserves in each year. These pressures were intensified during the pandemic, and shortfalls would have been greater without federal pandemic relief. In FY 20, the actual deficit was \$8.1 million and would have been as high as \$11.4 million without assistance. Similarly, in FY 22 the shortfall would have been \$14.81 million, but CT State ended the year with a surplus because of significant federal aid relief. As these temporary pandemic supports expire, the underlying structural problems remain.

## Deficit Mitigation: Process

Deficit mitigation planning started in October 2022 and is ongoing. It began by articulating CT State Community College's strategic priorities and areas of continued investment as leaders worked to make multi-year recommendations to enhance revenue and reduce expenditures.

The college commits to a transparent and inclusive process that upholds its principles of shared governance. All recommendations are evaluated through a lens to determine the impact on students, employees, and its equity principles.

### Honoring our Principles of Shared Governance, Inclusivity & Transparency

Last spring, President Maduko shared the urgency and magnitude of the challenges facing CT State through a message to the college community, calling for fiscal stewardship and inviting everyone to be part of the solution. <https://ctstate.edu/president/communications>

From the outset, President Maduko articulated the strategic priorities that must be preserved:

- **Teaching and Learning**
- **Student Support Services**
- **Diversity, Equity, Inclusion and Belonging Principles**
- **Campus and Public Safety**
- **Physical Plant and Technological Infrastructure**

Visiting 11 of the 12 campuses in May, President Maduko launched a transparent and inclusive deficit mitigation process which continues as leaders engage with students, faculty, staff, union leaders, shared governance bodies and foundation leaders. This engagement takes many forms

including campus-wide forums, e-mail updates, meetings with student government groups, budget briefings, newsletters, virtual town hall meetings, and conferring with shared governance bodies. (See Appendix A).

During the Fall Convocation, members of the CT State community asked for more ways to be heard, recommending the creation of a suggestion box. Accordingly, a suggestion box was created, and during the month it was active, CT State received 155 suggestions submitted by 92 individuals, 33 of whom felt comfortable identifying themselves by name. (See Appendix B)

While some of the suggestions are part of this plan the college continues to review others. Suggestions included:

- Reduce management and administrative personnel (suggested 33 times);
- Reduce hours of operation /increase telecommuting (suggested 28 times);
- Close Campuses or satellite locations (suggested 9 times);
- Provide an employee retirement incentive (suggested 9 times);
- Initiatives to enhance revenue (suggested 21 times);
- Miscellaneous (suggested 55 times). Examples include: closing low-enrolled programs, improving inclusivity and transparency in the deficit mitigation process, auditing faculty release time to reduce part-time lecturer costs, and charging for student parking.

## Deficit Mitigation: A Plan to Stabilize, Build & Thrive

CT State’s historic fiscal instability is due to a structural imbalance, with expenditures growing faster than revenues. Deficit mitigation must achieve structural reforms for fiscal sustainability enabling the college to stabilize, build, and thrive.

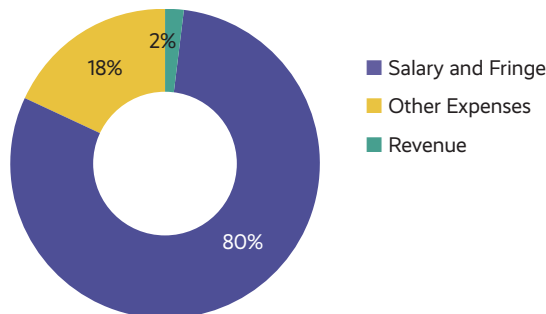
The plan saves a net \$24.0 million in reductions in FY 24 or 5% of overall expenditures. Details of the plan are available in Appendix C.

The CT State Deficit Mitigation Plan:

- Does NOT layoff bargained staff;
- Does NOT close any campuses or locations; and
- Does NOT close any academic programs.

The plan breaks down as follows:

### FY 24 Deficit Mitigation Plan



Although some of the items identified in the plan are naturally recurring, CT State is confident the same level of savings identified in FY 24 can be achieved in the out years. The plan for FY 25 and beyond anticipates an additional \$3 million in savings for Part-Time Lecturers, by deploying more strategic scheduling.

**The deficit mitigation plan submitted for the biennium reflects the maximum deficit mitigation savings that can be achieved while preserving our strategic priorities.**

### Finding Solutions Together & Sharing Sacrifice

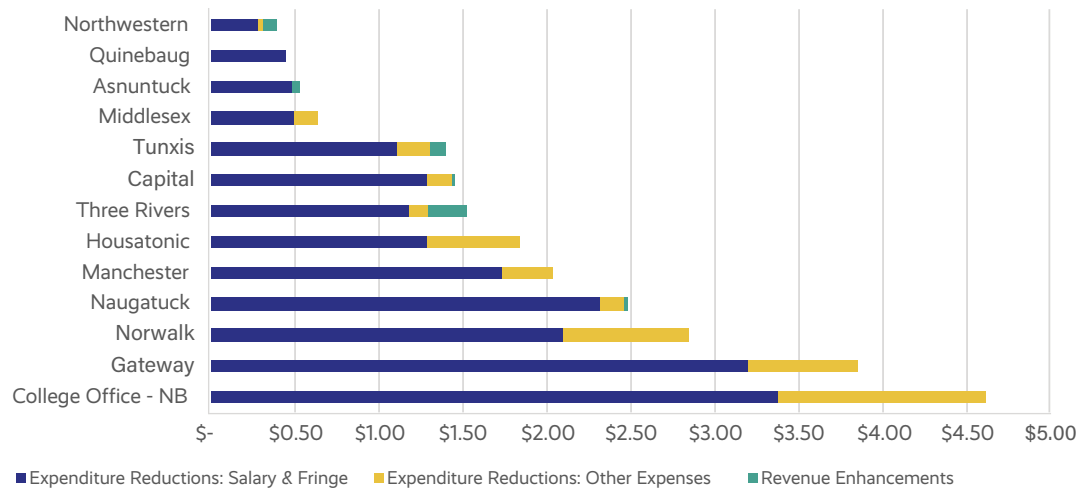
Every part of the college needs to be part of the solution, requiring difficult decisions and shared sacrifice. Each campus, including the College Office in New Britain, received deficit mitigation targets based on the varying discretionary funding levels and the capacity to achieve the savings. Accordingly:

- The College Office and four largest campuses (GW, MA, NK, NV) received targets of 6.85% of expenditures;
- The four midsize campuses (HO, CA, TR, TX) received targets of 4.85% of expenditures; and
- The four smallest campuses (AS, MX, NW, QV) received targets of 2.85% of expenditures.

Appendix C details all the FY 24 deficit mitigation initiatives, including 1) revenue enhancements, 2) gross savings reductions and related off-setting costs to implement such reductions, and 3) any other unbudgeted costs, which correspondingly increased the gross savings target. This yields a net savings of \$24.0 million in FY 24, which annualizes to an estimated \$27.0 million in FY 25.

DETAIL OF FY 24 DEFICIT MITIGATION PLAN BY CAMPUS (in millions)						
Campus	Expenditure Reductions: Salary & Fringe	Expenditure Reductions: Other Expenses	Revenue Enhancements	Total Deficit Mitigation Achieved	% of overall Deficit Mitigation Plan	
College Office - NB	\$ 3.38	\$ 1.23	\$ -	\$ 4.61	19%	
Gateway	\$ 3.20	\$ 0.65	\$ -	\$ 3.85	16%	
Norwalk	\$ 2.09	\$ 0.75	\$ -	\$ 2.85	12%	
Naugatuck	\$ 2.32	\$ 0.14	\$ 0.02	\$ 2.48	10%	
Manchester	\$ 1.74	\$ 0.30	\$ -	\$ 2.04	8%	
Housatonic	\$ 1.28	\$ 0.55	\$ -	\$ 1.83	8%	
Three Rivers	\$ 1.18	\$ 0.11	\$ 0.23	\$ 1.52	6%	
Capital	\$ 1.28	\$ 0.15	\$ 0.01	\$ 1.45	6%	
Tunxis	\$ 1.11	\$ 0.20	\$ 0.09	\$ 1.40	6%	
Middlesex	\$ 0.49	\$ 0.14	\$ -	\$ 0.63	3%	
Asnuntuck	\$ 0.48	\$ 0.01	\$ 0.04	\$ 0.53	2%	
Quinebaug	\$ 0.44	\$ -	\$ -	\$ 0.44	2%	
Northwestern	\$ 0.28	\$ 0.04	\$ 0.08	\$ 0.39	2%	

**FY 24 Deficit Mitigation by Campus (in millions)**



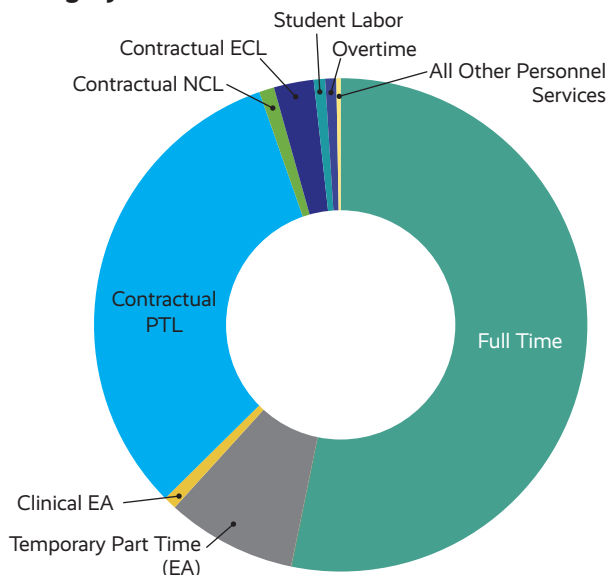
## Summary of Personnel and Fringe Benefit Changes in the Deficit Mitigation Plan

Over 78% of CT State Community College’s expenditures are for personnel and fringe benefits. Accordingly, this comprises 80% of the deficit mitigation plan. Whereas this reduces some temporary staff and delays or defers the filling of vacant positions, **no collectively bargained employees are laid off because of this plan.**

This results in the **elimination of eight executive positions**, which when final, will realize \$2.0 million in savings annually. This includes the elimination of:

- 5 Executive Regional Positions (e.g., Regional Presidents/ Executive Vice Presidents); and
- 3 Associate Vice Presidents.

### FY 24 Deficit Mitigation Impact on Personnel by Category



The FY 24 net reductions in permanent full-time staff are in the following functional areas:

FY 24 NET FT SAVINGS BY FUNCTIONAL AREA (in millions)		
	Personal Services	Fringe Benefits
Administration	\$ 2.52	\$ 0.86
Campus Mangement	\$ (0.08)	\$ (0.03)
Library	\$ 0.09	\$ 0.03
Public Safety	\$ 0.08	\$ 0.03
Campus Management	\$ 0.28	\$ 0.10
Career Services	\$ 0.15	\$ 0.05
Child Development	\$ 0.07	\$ 0.02
Disabilities	\$ 0.08	\$ 0.03
Enrollment	\$ 0.05	\$ 0.02
Facilities	\$ 0.37	\$ 0.13
Faculty	\$ 1.35	\$ 0.46
Financial Aid	\$ (0.04)	\$ (0.01)
Guided Pathways Advising	\$ 0.73	\$ 0.25
Information Technology	\$ 0.58	\$ 0.20
Library	\$ 0.35	\$ 0.12
Manufacturing	\$ 0.16	\$ 0.05
Management	\$ 0.70	\$ 0.27
Other	\$ 0.73	\$ 0.25
Public Safety	\$ 0.05	\$ 0.02
Tutoring	\$ 0.02	\$ 0.01
<b>TOTAL</b>	<b>\$ 8.23</b>	<b>\$ 2.83</b>

### Impacts on Permanent Full-Time Staff

For FY 24, a reduction of 53 full-time permanent positions with net savings of \$8.2 million, plus fringe benefits, is achieved by:

- eliminating vacant positions;
- holding positions vacant;
- delaying the refill of vacant positions; and
- making permanent changes to the management structure.

Since February, CT State has made significant changes to the management structure through retirements, resignations, and eliminations of positions through non-continuation of contracts.

### Impacts to Temporary Staffing

The FY 24 budget achieves net savings of \$1.47 million, plus fringe benefits, through reductions in temporary educational assistants (EAs). Most reductions are for part-time temporary staff and occur by 1) reducing hours, or 2) not renewing these engagements when they expire. Below is a summary by functional area.

FY 24 NET EA SAVINGS BY FUNCTIONAL AREA (in millions)		
	Personal Services	Fringe Benefits
Clinical EA	\$ 0.13	\$ 0.01
EA-Lab Assist	\$ 0.10	\$ 0.03
EA-Library	\$ 0.14	\$ 0.01
EA-Tutors	\$ 1.05	\$ 0.27
EA-Other	\$ 0.04	\$ 0.00
<b>TOTAL</b>	<b>\$ 1.47</b>	<b>\$ 0.33</b>

### Impacts to Part-time Lecturers

For FY 24 savings of \$5.0 million are achieved by reducing part-time lecturers and faculty overloads. For FY 25, the deficit mitigation plan includes an additional \$3 million in savings. The reduction of part-time lecturers better aligns expenditures with enrollments by:

- Strategic course scheduling;
- Filling classes to the course caps;
- Keeping certain sections inactive until other sections have been filled; and
- Modifying the drop for a non-payment date to avoid contractual penalty payments when sections are cancelled.

FY 24 PART TIME LECTURER & FACULTY OVERLOAD BUDGET (in millions)			
	FY 24 Part Time Lecturer and Faculty Overload Budget	Deficit Mitigation Increase/ (Decrease) Funding	Anticipated Increased/ (Decreased) Sections
College Office (NB)	\$ 0.08	\$ 0.15	22
Asnuntuck	\$ 2.00	\$ -	0
Capital	\$ 2.76	\$ (0.05)	-8
Gateway	\$ 8.75	\$ (1.25)	-193
Housatonic	\$ 3.76	\$ (0.17)	-26
Manchester	\$ 5.44	\$ (0.80)	-124
Middlesex	\$ 2.85	\$ -	0
Naugatuck*	\$ 7.00	\$ (0.85)	-131
Norwalk*	\$ 5.99	\$ (1.50)	-232
Northwestern	\$ 1.77	\$ -	0
Quinebaug	\$ 1.74	\$ 0.13	19
Three Rivers	\$ 4.54	\$ (0.38)	-59
Tunxis	\$ 4.36	\$ (0.29)	-45
<b>TOTAL</b>	<b>\$ 51.04</b>	<b>\$ (5.02)</b>	<b>(776)</b>

\*Summary includes funding for Faculty Overload costs budgeted in FT Permanent

## Summary of Other Expenditures Impacts in Deficit Mitigation Plan

Other expenses represent 22% of CT State Community College's overall budget including student financial aid support, utilities, and all goods and contracted services. The deficit mitigation plan achieves net savings of \$4.27 million in Other Expenses in the following functional areas:

FY 24 NET OTHER EXPENSES SAVINGS BY FUNCTION AREA (in millions)	
Academic Affairs	\$ 0.16
Athletics	\$ 0.05
Cafeteria	\$ 0.10
Campus Overhead	\$ 0.12
CEO	\$ 0.01
CFT	\$ 0.01
Dual Enrollment	\$ 0.21
Enrollment Services	\$ 0.25
Facilities	\$ 0.56
Finance	\$ 0.06
Information Technology	\$ (0.05)
Institutional Development	\$ 0.10
Institutional Research/Effectiveness	\$ 0.08
Library	\$ (0.01)
Marketing	\$ 0.05
Mental Health	\$ 0.59
Public Safety	\$ 1.27
Various/Unspecified	\$ 0.64
Workforce Dev/Continuing Ed	\$ 0.09
TOTAL	\$ 4.27

**The plan DOES NOT reduce student financial aid.**

### Public Safety

Public Safety is identified as a strategic priority to be protected through deficit mitigation. President Maduko called for more significant investment in Public Safety in his 100 Days report <https://ctstate.edu/report/>. Despite fiscal challenges, the FY 24 adopted budget invests more in public safety by:

- Expanding sworn officers to the Norwalk campus, by hiring new sergeant and new police officer;
- Adding a new police officer at the Gateway campus;

- Hiring three new Buildings and Grounds Officers at the Northwestern campus; and
- Hiring a new Police Captain to oversee the accreditation of the police department.

Because of these investments, achieving \$1.27 million in Other Expenses savings is possible by making structural changes in deploying vendor security guards on four campuses: Gateway, Housatonic, Middlesex, and Norwalk. The Chief of Police/Director of Public Safety reviewed these changes to ensure that CT State maintains the appropriate level of security and is consistent with national best practices.

### Student Mental Health

President Maduko's 100 Days report calls for greater investment in student mental health. Accordingly, the FY 24 adopted budget 1) adds seven Wellness Counselors to ensure each campus has at least one licensed clinician and, 2) continues the partnership with Timely Care for free, 24/7 tele-health options for student health and counseling services. CT State received a grant from the Office of Higher Education to fund Timely Care for FY 24, resulting in cost savings of \$592,206.

### Facilities

Maintaining the physical plant is a strategic priority in deficit mitigation. By reimagining how services are provided, savings of \$561,742 are achieved in FY 24 by:

- Reducing utility costs at Housatonic through a strategic energy program, implementing over 50 initiatives identified through a comprehensive energy audit;
- Consolidating all classes into two buildings on Fridays to achieve utility savings at Northwestern;
- Reducing contracted custodial services at Asnuntuck and Three Rivers; and
- Reducing maintenance to FY 23 levels and temporarily delaying the opening of Spring Lane at Tunxis.

## Enrollment Services

Enrollment Services reviewed the use of vendor call center support and reduced the FY 24 budget by \$250,000 by changing the way the call center and chat functions are deployed.

## Dual Enrollment

Increasing dual enrollment is a key strategy for stabilizing the institution's enrollments, and more importantly it is critical to the college's mission. However, many current dual enrollment engagements are not self-sustaining and require significant subsidies from CT State to operate. Leaders at the Norwalk campus negotiated \$205,000 in tuition and fee payments from the school district for the P-TECH dual enrollment program, thereby reducing the presidential waiver expense.

## Cafeteria

Cafeterias provide more than nutritious meals; they provide students with places to gather that give campuses vibrancy and build community. The FY 24 deficit mitigation plan achieves \$100,000 in other expenses savings without reducing these critical services by:

- Eliminating the historic \$75,000 subsidy to the cafeteria vendor at Capital through a competitive bidding process that yielded a new vendor, and
- Reducing \$25,000 in contracted costs (supplies, maintenance, and labor) for the cafeteria vendor at Three Rivers.

## Summary of Revenue Impacts in Deficit Mitigation Plan

The college's deficit mitigation plan does not rely on unrealistic revenue assumptions. Rather, the FY 24 deficit mitigation plan anticipates \$474,380 in additional revenue, by:

- Selling surplus manufacturing equipment at the Asnuntuck campus;
- Increasing facility rental income at the Capital, Naugatuck Valley and Three Rivers campuses;
- Increasing Continuing Education and Workforce revenue at the Northwestern and Three Rivers campuses, based on actual revenue received above projections; and
- Recognizing bookstore commissions at the Tunxis campus that were omitted from the adopted budget.

## Understanding How the Deficit Mitigation Plan Impacts CT State

CT State committed to a process of rigorous review as initiatives were considered to understand the impacts on students, employees, mission, and our principles of diversity, equity and inclusion.

### Student Impact

The broadest possible lens was used to determine whether a deficit mitigation strategy negatively impacted students. Of the 492 strategies in the plan, 27%, or 135 strategies, may have a negative impact on students. This includes strategies that:

- Reduce hours of operation at campuses, or reduce hours of operation for specific functions;
- Delay hiring of faculty and staff who provide instruction and critical services;
- Close fitness centers and
- Reduce student labor.

### Employee Impact

Although the FY 24 deficit mitigation plan does not layoff bargained staff, 196 of the 492 deficit mitigation initiatives, or 40% of the strategies, may negatively impact employees. This includes strategies that:

- Eliminate vacant positions;
- Hold positions vacant;
- Delay the refill of vacant positions;
- Make permanent changes to the management structure;
- Reduce the hours for some temporary education assistants;
- Not renew temporary education assistants when their contracts expire; and
- Reduce the number of part-time lecturers.

### Mission

CT State defines its mission as:

*Connecticut State Community College provides access to academically rigorous innovative education and training focused on student success. The college supports excellence in teaching and learning, makes data informed decisions, promotes equity, and advances positive change for students, communities, and the industries it serves.*

Twenty-one of the 492 deficit mitigation strategies, or 4%, were identified as having a negative impact on the institution's mission, chiefly by reducing staffing in critical areas.

### Diversity, Equity, Inclusion, and Belonging Principles

The CT State Equity statement is:

*Equity is the removal and reduction of barriers that negatively impact student success within structures, policies and practices and ensuring that students receive targeted resources and support to achieve their academic, professional, and personal goals. Equity is achieved by identifying and intentionally addressing structural racism, systemic poverty, and other forms of marginalization, upholding the expectation that administrators, faculty, and staff act as anti-racist institutional change agents. CT State Community College commits to bold and disruptive change by actively identifying, naming, and dismantling structural racism, systemic poverty, and other barriers, establishing equitable and anti-racist policies and practices, and empowering students, faculty, staff, and administrators to advance racial, social, and economic justice. Our core collective responsibility is to continuously assess practices and policies and transform the world we live in by eliminating inequities.*

CT State's Vice President of DEI reviewed all the initiatives to determine the DEI impacts. None of the deficit mitigation initiatives were identified as hurting CT State's diversity, equity, inclusion, and belonging principles.

## Technical Re-Estimates of Revenues and Expenditures

Various technical re-estimates of revenues and expenditures result in a net improvement to the deficit of \$2.4 million in FY 24, and \$8.0 million in FY 25.

FY 24-25 TECHNICAL RE-ESTIMATES OF REVENUES AND EXPENDITURES		
	FY 24	FY 25
<b>Original Forecast</b>		
Revenues	\$ 422.1	\$ 373.4
Expenditures	\$ 425.2	\$ 434.1
Transfers	\$ 30.5	\$ 30.5
Anticipated Shortfall	\$ (33.6)	\$ (91.3)
<b>Technical Re-Estimates</b>		
Revenues		
<i>Tuition</i>	\$ 3.1	\$ -
<i>Fees</i>	\$ (2.0)	\$ -
<i>Contra Revenue (Doubtful Accts)</i>	\$ (5.2)	\$ -
Revenue Re-estimate	\$ (4.0)	\$ -
Expenditure		
<i>Fringe Benefit Rates</i>	\$ (6.5)	\$ (8.0)
Expenditure Re-estimate	\$ (6.5)	\$ (8.0)
<b>Revised Forecast</b>		
Revenues	\$ 418.03	\$ 373.40
Expenditures	\$ 418.66	\$ 426.15
Transfers	\$ 30.5	\$ 30.5
Anticipated Shortfall	\$ (31.17)	\$ (83.29)
Improvement to Projected Shortfall	\$ 2.47	\$ 8.00

These technical updates include:

- Revenue – a combined worsening of the deficit by \$4.0 million occurs in FY 24 due to a series of offsetting changes including a:
  - \$3.1 million increase in FY 24 tuition, as Fall 2023 enrollment exceeded forecasted enrollment, which predicted a 3% decline, yet actual enrollments were nearly flat to the prior year;
  - \$2.0 million decrease in FY 24 fees, with less revenue realized in summer extension credit fees, late drop fees, supplemental fees, and fees for materials.
  - \$5.2 million increase in the FY 24 contra revenue, for increases to the allowance for doubtful accounts due to a significant increase in unpaid student tuition in FY 23 that exceeds original forecasts.
- Expenditures – an improvement of \$6.5 million in FY 24 and \$8.0 million in FY 25 occurs as the actual fringe benefit rate budgeted is lower than forecast. An overall blended rate of 30% was budgeted, with the actual blended rate trending at 27.4%. The year-to-date, actual rates by employee type are:
  - Full-Time: 34.0%;
  - Part-Time, greater than 17 hours: 50.75%
  - All others (Part-Time less than 17 hours a week, Clinical EA, Part-Time Lecturer, Extension Credit Lecturer, Non-Credit Lecturer, Overtime, Shift Differential, and Longevity) are 7.65%.

## Strategic Use of Reserves

CT State's biennial deficit mitigation plan anticipates using \$22.1 million in reserves to provide temporary stability. Below is an analysis of the undesignated reserves pursuant to Board of Trustee policy 6.4.4:

FY 22-25 ANTICIPATED USE OF UNDESIGNATED RESERVES (IN MILLIONS)				
Fiscal Year	Starting Balance	Addition/(Use) of Reserves	Ending Balance	Number of Days Reserves Could Support Operations
FY 22 Actual	\$ 23.8	\$ 45.1	\$ 68.9	38.3
FY 23 Estimated*	\$ 68.9	\$ 50.0	\$ 118.9	66.1
FY 24 Projected	\$ 118.9	\$ (7.1)	\$ 111.8	62.1
FY 25 Projected	\$ 111.8	\$ (15.0)	\$ 96.8	53.8

\* Unaudited and subject to change

CT State projects a remaining shortfall of \$41.3 million in FY 25. Increasing the use of reserves beyond these levels is imprudent and jeopardizes the institution's stability and ability to:

- Allow time to respond to changes in the economic environment;
- Sustain through temporary revenue setbacks;
- Respond to unexpected costs;
- Fund unexpected opportunities; and
- Protect against unpredictable political behavior (e.g. federal government shutdown ).

Exemplar organizations, like the National Association of College and Business Officers, suggest institutions should have reserves that could sustain the organization for four to six months. CT State Community College has not achieved this threshold.

## Conclusion

Higher Education institutions across the nation are recovering from the impacts of the pandemic and struggle as the financial imbalance between revenue and expenditure continues to rise, increasing stress on college administrations and communities to maintain student services and academic excellence while navigating uncertain economic terrain.

This plan provides a pathway to fiscal sustainability, helping CT State to stabilize, build and thrive. However, work remains. The plan is fiscally responsible, demonstrating fiscal stewardship and adhering to the college's strategic priorities of:

- Teaching and Learning;
- Student Support Services;
- Diversity, Equity, Inclusion and Belonging Principles;
- Campus and Public Safety; and
- Physical Plant and Technological Infrastructure.

CT State engaged in an inclusive and transparent process honoring its commitment to robust shared governance. While the magnitude of the deficit requires difficult decisions, every initiative was assessed to determine how it impacts: students, employees, mission, and the college's equity principles.

Notably, the plan:

- **DOES NOT LAY OFF BARGAINED EMPLOYEES;**
- **DOES NOT CLOSE CAMPUSES OR LOCATIONS; and**
- **DOES NOT CLOSE ACADEMIC PROGRAMS.**

**CT State's plan will fully extinguish the FY 24 forecast shortfall of \$33.6 million.** The forecast FY 24 deficit of \$93.1 million is reduced by 55% to \$41.3 million.

This is accomplished through 1) technical re-estimates, 2) use of reserves, and 3) deficit mitigation initiatives that reduce expenditures and enhance revenue.

Despite significant improvements, work remains as CT State faces a shortfall of \$41.3 million in FY 25. **The deficit mitigation plan submitted for FY 24-25 reflects the maximum deficit mitigation savings that can be achieved while preserving our strategic priorities.**

# Appendices

- A. Shared Governance in Deficit Mitigation
- B. Suggestion Box
- C. Detail on Deficit Mitigation Plan
- D. Financial Schedules

## Appendix A: Shared Governance in Deficit Mitigation

#	Entity	Date	Action	Target Audience	Notes
1	All CT State	5/1/2023	CT State-wide email	Campus Community	Email from President Maduko on budget challenge; establish CT State strategic priorities
2	TX	5/8/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
3	MX	5/9/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
4	AC	5/11/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
5	CA	5/11/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
6	QV	5/11/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
7	NK	5/12/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
8	TX	5/15/2023	Other	Directors and Department Leads monthly meeting	Discuss budget challenges
9	MA	5/15/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
10	TR	5/19/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
11	NW	5/24/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
12	NV	5/24/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
13	HO	5/26/2023	Campus-wide meeting	Faculty & Staff	In person budget mitigation meeting with President Maduko
14	All CT State	5/31/2023	CT State-wide email	Campus Community	Email from President Maduko on budget & CT State strategic priorities and the modified personnel hiring processes
15	MX	7/21/2023	Other	Campus Cabinet	Cabinet Budget Mitigation Review and Discussion
16	NV	7/28/2023	Other	Leadership Council	CEO lead retreat with budget presentation and break-out sessions; summary of mitigation brainstorming ideas
17	All CT State	8/10/2023	CT State-wide email	Campus Community	Email from President Maduko sharing the charge from Chancellor Cheng on deficit mitigation, highlighting some mitigation strategies, and announcing new guidelines on food and travel
18	TX	8/14/2023	Campus-wide Communication	Tunxis employees	Email to campus regarding deficit mitigation efforts, encouraging ideas and suggestions; thread included President Maduko's email
19	CA	8/16/2023	Campus-wide Communication	Deficit mitigation campus email	Provided context and rationale for budget reductions and clarified misinformation that had been disseminated to the campus and media
20	QV	8/25/2023	Meeting with Campus Governance	Academic Senate Leadership and Staff Senate Leadership	Discussed budget and deficit mitigation
21	MA	8/25/2023	Campus-wide Meeting	Opening Day - Faculty and Staff	Shared deficit mitigation target
22	MA	8/25/2023	Campus-wide meeting	CEO Open Forum with Students	Discuss financial challenges and engaged in a dialogue
23	NW	8/25/2023	All College Fall Kickoff Meeting	Campus Community	Shared scale of the budget challenges and asked for patience while we work through this new process
24	TX	8/28/2023	Campus-wide meeting	Tunxis faculty & staff	Brief budget summary at CFT sponsored "Kick Off" event with faculty & staff in attendance
25	QV	8/28/2023	Campus-wide meeting	All QV faculty and staff	Mandatory meeting for all faculty and staff
26	NK	8/28/2023	Campus-wide meeting	All Faculty / Staff	Fall 2023 Convocation
27	MX	8/28/2023	Campus-wide Communication	MX Employees	Convocation Budget Mitigation Review - In Person

## Appendix A: Shared Governance in Deficit Mitigation

#	Entity	Date	Action	Target Audience	Notes
28	GW	8/28/2023	Campus-wide meeting	Faculty and staff	Discussed mitigation and Executive Leadership Team strategy- ELT is Dean of Students, Dean of Academic Affairs, Associate Dean of IA, Associate Dean of Campus Operations, Director of WFD and Asso Director of Finance
29	NV	8/28/2023	Campus-wide meeting	During Convocation	CEO and Dean of Administration provide a budget presentation with Q&A to entire campus
30	HO	8/28/2023	Campus-wide meeting	Campus Community	In person meeting with virtual option. Provided budget mitigation strategies and updates
31	QV	8/30/2023	Other	Faculty and staff	Open discussion with faculty and staff who elected to watch President Maduko's Convocation Address
32	QV	8/30/2023	Other	CEO's Cabinet	Discuss budget mitigation
33	QV	9/5/2023	Campus-wide Communication	CEO's Weekly Update	Provide budget update
34	MCC	9/5/2023	Other	CT State Manchester Cabinet	Discuss budget mitigation
35	TR	9/5/2023	Campus-wide meeting	All faculty and Staff	Letter informing the community of CT State deficit
36	GW	9/6/2023	Other	BOR Acad and SA Comm member/Faculty	Discussed mitigation at the Monthly Mtg
37	TR	9/6/2023	Other	President Leadership Team	Discuss budget mitigation
38	MX	9/7/2023	Campus-wide meeting	Employees	Open Forum (In-person and virtual); including discussion of deficit mitigation
39	CC	9/11/2023	Campus-wide meeting	CT State Capital Convocation	All campus meeting with a section focused on mitigation
40	GW	9/11/2023	Other	Foundation Chair	Discuss mitigation at Monthly meeting w/Foundation Chair
41	MA	9/12/2023	Other	CT State Manchester Leadership	Discuss budget challenges
42	HO	9/12/2023	Other	Directors and Campus Leadership	Updates presented by Finance director and mitigation strategies by Operations Associate Dean
43	AC	9/13/2023	Campus-wide meeting	All-Campus Meeting	Discuss budget mitigation
44	GW	9/14/2023	Other	Cabinet	Discussed deficit mitigation at the monthly meeting with expanded leadership team
45	TR	9/14/2023	Other	Budget Meeting	Discuss power point for all campus meeting
46	QV	9/15/2023	Campus-wide Communication	CEO's Weekly Update	Provide budget update
47	NK	9/15/2023	Meeting with Campus Governance	Senate Leaders	Meeting w/Pres, VP and Secretary of College Senate
48	NV	9/15/2023	Other	Danbury campus meeting	Brainstormed budget mitigation ideas to reduce costs and increase revenue.
49	QV	9/19/2023	Other	CEO's Cabinet	Discuss budget challenges and deficit mitigation
50	QV	9/19/2023	Meeting with Campus Governance	Academic Senate Leadership	Discuss deficit mitigation

## Appendix A: Shared Governance in Deficit Mitigation

#	Entity	Date	Action	Target Audience	Notes
51	MX	9/19/2023	Meeting with Campus Governance	Academic Assembly	Brief update on mitigation process during Dean's updates
52	GW	9/19/2023	Meeting with Campus Governance	Co-Chairs	Discussed mitigation @Monthly mtg with Faculty/Staff Council
53	HO	9/19/2023	Campus-wide meeting	Campus Community	In person meeting with virtual option. Provided budget mitigation strategies and updates
54	TX	9/20/2023	Campus-wide Communication	Tunxis employees	Cabinet PSO report to campus featured summary on budget and encouraged enrollment and revenue ideas/solutions
55	GW	9/20/2023	Other	Town Hall	Discussed State of the campus, mitigation challenge
56	TR	9/20/2023	Other	President leadership Team	Discuss progress re budget mitigation goal
57	TR	9/20/2023	Campus-wide meeting	All faculty and staff	Discuss college opening and area updates with a focus on budget mitigation
58	QV	9/21/2023	Meeting with Campus Governance	Staff Senate Leadership	Discuss deficit mitigation
59	AC	9/21/2023	Meeting with Campus Governance	1:1 with Staff Chairs	Discussion with Chairs about actions and next steps
60	MX	9/21/2023	Meeting with Campus Governance	Student Services Assembly	Brief update on mitigation process during Dean's updates
61	NV	9/21/2023	Other	NVCC Foundation Board	Discussed CT State budget situation and the mitigation efforts for NV
62	QV	9/22/2023	Campus-wide Communication	CEO's Weekly Update	Overview financial challenges
63	GW	9/22/2023	Meeting with Union Leadership	Union Leadership	Discuss mitigation@monthly Labor/Mgmt. mtg
64	College Senate	9/22/2023	Governing Body	Faculty & Staff	CT State President, Provost and CFO met with the College Senate to discuss deficit mitigation
65	NV	9/22/2023	Other	Extended Academic Council	Academic Dean -discussed budget mitigation efforts & creative strategies for schedules & hiring
66	NW	9/25/2023	Meeting with Union Leadership	Union Steward	Discussed union position on budget mitigation
67	MA	9/26/2023	Other	CEO Advisory Council	Discuss budget challenges
68	TX	9/27/2023	Other	Tunxis Foundation	Presented news/updates on budget & mitigation efforts.
69	AC	9/27/2023	Meeting with Campus Governance	1:1 with Faculty Chair	Discussion for prep before Dean attended Faculty Council Meeting
70	AC	9/27/2023	Campus-wide meeting	All-Campus Meeting	Discussion about budget mitigation and answer questions
71	NV	9/27/2023	Meeting with Student Group	SGA	CEO explained how our budget works, Q&A
72	MA	9/28/2023	Other	MCC Foundation Board	Provide budget update
73	TR	9/28/2023	Other	President Leadership Team	Discuss mitigation strategies

## Appendix A: Shared Governance in Deficit Mitigation

#	Entity	Date	Action	Target Audience	Notes
74	TR	9/28/2023	Other	President Leadership Team	Discuss mitigation goal progress
75	TR	9/28/2023	Meeting with Campus Governance	TRCC Senate reps	Discuss budget situation to seek their input
76	HO	9/28/2023	Meeting with Union Leadership	College governance	In person meeting with virtual option. Provided budget mitigation strategies updates
77	CA	9/29/2023	Campus-wide Communication	Campus update that included detailed information on mitigation rationale	Provided context and rationale for budget reductions and clarified misinformation that had been disseminated to the campus and media
78	NV	10/1/2023	Other	Cabinet leaders met with their Direct Reports over a period of several weeks.	Brainstormed budget mitigation ideas to reduce costs and increase revenue
79	QV	10/3/2023	Other	CEO's Cabinet	Discuss budget mitigation
80	MA	10/3/2023	Other	CT State Manchester Cabinet	Discuss budget issues
81	TR	10/3/2023	Other	President's Cabinet	Discuss budget issues
82	NW	10/3/2023	Foundation Board meeting	Foundation	Discussed challenges and ways that we'd approach mitigation
83	HO	10/3/2023	Meeting with Campus Governance	College governance	Attend Campus Senate Meeting, along with Academic Dean and ADCO
84	CA	10/4/2023	Campus-wide meeting	Administrative Council meeting	Monthly meeting of campus leaders, including union and student leaders, shared update on budget mitigation
85	NK	10/4/2023	Campus-wide meeting	All Faculty / Staff	College-wide All Staff Meeting (Monthly)
86	MX	10/4/2023	Campus-wide Communication	All Faculty / Staff	Campus Operations Update: Finance / Budget
87	GW	10/4/2023	Campus-wide Communication	Other	Discussed strategy for deficit mitigation
88	HO	10/5/2023	Meeting with Campus Governance	Academic team	Attended Chair meeting along with Academic Dean
89	AC	10/6/2023	Meeting with Campus Governance	Faculty Council Meeting	Dean to discuss budget and campus improvement projects
90	HO	10/6/2023	Campus-wide Communication	Students, faculty, and staff	Housatonic Impact Newsletter. Provide update on increased hours of service at the Library, new hire. Update on all departments' hours of operation.
91	TR	10/9/2023	Other	Associate Dean, Director of Finance, Academic Dean, admin ass'ts	Discuss working "smarter" and doing "more with "less"
92	MA	10/10/2023	Other	CT State Manchester Leadership	Discuss budget challenges
93	NW	10/10/2023	Student Government meeting	Student Government	Discussed impact of budget mitigation on student services

## Appendix A: Shared Governance in Deficit Mitigation

#	Entity	Date	Action	Target Audience	Notes
94	HO	10/10/2023	Other	Directors and Campus Leadership	CEO Cabinet, updates by CEO and Finance Director, mitigation strategies by Operations Dean
95	AC	10/11/2023	Campus-wide meeting	All-Campus Meeting	Discussion and answer questions about budget mitigation
96	MA	10/11/2023	Campus-wide Meeting	CEO Open Forum with Faculty & Staff	Discuss budget challenges
97	TR	10/11/2023	Other	Presidential Leadership Team	Discuss feedback from 10/9/2023 meeting
98	NV	10/11/2023	Other	Allied Health & Nursing Program Directors	Discuss budget mitigation efforts & strategies to increase revenue - review fees and tuition for health programs
99	NW	10/17/2023	Meeting with Campus Governance	Campus Senate	Share overview of budget mitigation approach
100	TR	10/18/2023	Meeting with Campus Governance	Campus Senate	Solicit feedback regarding how the semester is going---issues and/or concerns. Discuss deficit mitigation
101	AC	10/18/2023	Meeting with Campus Governance	1:1 with Staff Chairs	Discuss deficit mitigation and future actions
102	GW	10/20/2023	Campus-wide Communication	Newsletter	Send second newsletter detailing mitigation model
103	AC	10/23/2023	Meeting with Campus Governance	Campus Senate Meeting	Discuss deficit mitigation
104	AC	10/25/2023	Campus-wide meeting	Campus Community	Discuss open office hours and AS-BudgetMitigation@acc.commnet.edu
105	TX	10/25/2023	Campus-wide meeting	Campus Community	CT State CFO and campus CEO met in person and on-line to discuss budget and deficit mitigation process, and take questions
106	All CT State	10/26/2023	Virtual Office Hours with President Maduko	Campus Community	CT State President met for on-line office hours with over 250 participants and discussed fiscal challenges and answered questions
107	College Senate	10/27/2023	Governing Body	Faculty & Staff	CT State President and CFO meet with College Senate to discuss budget, deficit mitigation, and new guidelines for food and out of state travel
108	NW	10/31/2023	Meeting with Campus Governance	NWCC CT State Senators	Review the budget mitigation and review CT State Senate response
109	CO	11/1/2023	Virtual campus-wide meeting	Staff	CT State CFO met with College Office/New Britain staff via TEAMS to discuss budget challenges and take questions
110	NV	11/15/2023	Virtual Town Hall	Campus Community	Discuss budget challenges and review deficit mitigation suggestions
111	CA	Multiple individual mtgs	Other	Dir of Nursing, Dir of Library, Paramedic Coordinator	Deployed a collaborative process that had director/coordinators lead and identify budgetary reductions
112	AC	weekly	Campus-wide Communication	Email communication	Friday emails asking about budget mitigation and sharing info

## Appendix B: Suggestion Box

- **Reduce management and administrative personnel (suggested 33 times)** - Respondents suggested eliminating all executive personnel, reducing “middle management”, or eliminating specific leadership positions.
- **Reduce hours of operation /telecommuting (suggested 28 times)** - Recommendations included closing campuses during specific periods; closing colleges on Fridays and/or during scheduled breaks (e.g., December Holidays, spring break, etc.); and eliminating weekend courses. Others suggested encouraging employees to seek voluntary schedule reduction.
- **Close Campuses/ Satellite locations (suggested 9 times)** - Although suggestions vary on the location or criteria, respondents recommended closing campuses or satellite locations.
- **Retirement Incentive (suggested 9 times)**. Respondents recommend creating an incentive for staff and faculty to retire earlier without impacts to pension and medical benefits.
- **Revenue Initiatives (suggested 21 times)**. Many respondents suggested increasing revenue by:
  - Charging students to obtain college transcripts;
  - Leasing rooftop space for cellphone towers;
  - Securing additional government grants;
  - Increasing online and LRON course offerings; and
  - Enhancing marketing efforts to increase enrollment.
- **Other (suggested 55 times)**. –Examples include:
  - Critiques on how to improve inclusivity and transparency in the deficit mitigation process;
  - Auditing faculty release time to reduce part time lecturer costs;
  - Closing programs with low enrollments;
  - Paying part-time lecturers proportionately less based on course enrollment rather than cancelling courses;
  - Increasing enrollment efforts, including high school visits, open houses, and tuition discounts for bordering states;
  - Levying parking ticket fees to those who park without a pass.

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
AS-1	EA-Other	Savings: Eliminate one-day EA contracts for faculty to craft a professional development activity	-	2,699	207			2,906	No	No	No	No
AS-2	EA-Other	Savings: Eliminate PT Manufacturing contract as of 6/30/23	(1)	2,087	160			2,247	No	No	No	No
AS-3	EA-Other	Savings: Eliminate PT Manufacturing contract as of 6/30/23	(1)	366	28			394	No	No	No	No
AS-4	EA-Other	Savings: Eliminate PT Manufacturing contract as of 6/30/23	(1)	10,448	799			11,247	Yes	No	No	No
AS-5	EA-Other	Savings: Eliminate PT Manufacturing contract as of 6/30/23	(1)	21,516	1,646			23,162	No	Yes	No	No
AS-6	EA-Other	Savings: Foundation will provide funding for 5 of the 17 hours for the PT Foundation Assistant	-	10,163	777			10,941	No	No	No	No
AS-7	EA-Other	Savings: Eliminate PT IT position and use FT staff to cover evenings and weekends as needed	(1)	23,377	1,788			25,165	No	Yes	No	No
AS-8	EA-Library	Savings: Eliminate PT IT position and use FT staff to cover evenings and weekends as needed	(1)	23,248	1,778			25,026	No	Yes	No	No
AS-9	EA-Library	Savings: Eliminate PT library position by reducing library hours	(1)	35,524	2,718			38,241	Yes	Yes	Yes	No
AS-10	EA-Library	Cost: Increase hours of PT library assistant to cover for other reduction	-	(10,391)	(795)			(11,186)	No	No	No	No

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AS-11	EA-Other	Savings: Eliminate additional contract for Marketing staff	(1)	6,190	474			6,664	No	No	No	No
AS-12	EA-Lab Assist	Savings: Eliminate PT Science Lab Assistant position	(1)	11,297	864			12,161	No	Yes	No	No
AS-13	EA-Lab Assist	Cost: Increase hours on Science Lab Assistant to cover the reductions on line AS-14	1	(7,061)	(540)			(7,601)	No	No	No	No
AS-14	EA-Lab Assist	Savings: Eliminate 27hr science lab assistant position - replace with increase of hours of lab assist on line AS-13	(1)	49,498	25,120			74,618	No	No	No	No
AS-15	EA-Lab Assist	Savings: Eliminate RMA lab Assistant as of 8/25/23	(1)	3,326	254			3,581	No	Yes	No	No
AS-16	EA-Other	Savings: Eliminate Additional contracts for NCLs to help at Open House	-	98	8			106	No	No	No	No
AS-17	FT-Faculty	Savings: Resignation of Faculty position and delay rehire to FY25	(1)	64,508	21,933			86,440	No	No	No	No
AS-18	EA-Other	Savings: Reduce hours 2nd Admin Services Associate position from FT to PT	1	22,569	1,727			24,296	No	No	No	No
AS-19	EA-Other	Savings: Eliminate PT Evening Coord position	(1)	28,555	2,184			30,740	No	No	No	No
AS-20	FT-MFG	Savings: Retirement of Manufacturing position on 12/31/23 and will not replace	(1)	37,999	12,920			50,919	No	No	No	No
AS-21	FT-MFG	Cost: Replace Manufacturing Academic Association position in January to replace vacancy on line AS-22	(1)	(27,895)	(9,484)			(37,380)	No	No	No	No
AS-22	FT-MFG	Savings: Retirement of Manufacturing position on 9/1/23 - replacement cost on line AS-21	1	69,393	23,594			92,987	No	No	No	No
AS-23	FT-Faculty	Cost: Hire of unbudgeted position, Criminal Justice Faculty, on 8/25/23	1	(55,706)	(18,940)			(74,646)	No	No	No	No
AS-24	FT-Tutoring	Savings: Delay in hire of Director of Tutoring until 8/11/23	-	16,791	5,709			22,500	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
AS-25	EA-Tutors	Savings: Reduction in rate of tutor hourly rate to align with proper EA rate for the position	-	25,017	1,914			26,930	No	Yes	No	No
AS-26	FT-Admin	Savings: Delay hire of Assoc Director of Finance and fill position with a special appointment of existing campus DOF	(1)	11,337	3,855			15,192	No	No	No	No
AS-27	FT-Admin	Savings: Resignation of Admin Assistant to Assoc Dean of Students effective 9/28/23 - replacement cost on line AS-28	(1)	55,063	18,721			73,784	Yes	Yes	No	No
AS-28	FT-Admin	Cost: Replacement of Admin Assistant to Assoc Dean of Students with estimated March state date to replace vacancy on line AS-27	1	(16,688)	(5,674)			(22,361)	No	No	No	No
AS-29	FT-Admin	Cost: B&I/Marketing Coordinator returned to ACC campus FT after special appointment ended on 6/30/23	-	(15,550)	(5,287)			(20,837)	No	No	No	No
AS-30	EA-Other	Savings: Eliminate PT HVAC position that was intended to be new in FY24	(1)	17,162	1,313			18,475	No	No	No	No
AS-31	FT-Other	Cost: Adjust FT budget based on actual expenses	-	(15,000)	(5,100)			(20,100)	No	No	No	No
AS-32	Facilities	Savings: reduce custodial contract to only Saturdays and emergency cleaning				48,500		48,500	No	No	No	No
AS-33	Library	Cost: increase budget for print text and interlibrary loan				(15,000)		(15,000)	No	No	No	No
AS-34	Academic	Cost: Increase budget for Enfield Adult Education to pay for FY23's developmental education costs				(27,389)		(27,389)	No	No	No	No
AS-35	Other Rev	Revenue: One Time sale of surplus manufacturing equipment					40,000	40,000	No	No	No	No
CP-1	FT-IT	Savings: Delay hire of IT position until 12/2023	-	39,464	13,418			52,882	Yes	Yes	No	No
CP-2	FT-IT	Savings: Delay hire of Academic IT Tech until FY25	(1)	66,949	22,763			89,712	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
CP-3	FT-IT	Savings: Delay hire of Academic IT Tech until FY25	(1)	44,951	15,283			60,235	Yes	Yes	No	No
CP-4	FT-Admin	Savings: Delay hire of Secretary 2 in Nursing department until FY25	(1)	50,369	17,125			67,494	Yes	Yes	No	No
CP-5	FT-IT	Savings: Delay hire of IT position until 12/2023	-	25,297	8,601			33,898	Yes	Yes	No	No
CP-6	FT-Faculty	Savings: Delay hire of Computer Info Systems faculty to FY25	(1)	80,642	27,418			108,060	Yes	Yes	No	No
CP-7	FT-Campus Mgmt	Savings: Delay hire of Assoc Dean of Student Affairs until December 2023	-	45,000	15,300			60,300	Yes	Yes	Yes	No
CP-8	FT-Faculty	Savings: Delay hire of Nursing faculty until December 2023	-	31,106	10,576			41,682	No	No	No	No
CP-9	FT-Faculty	Savings: Delay hire of Nursing faculty until December 2023	-	43,500	14,790			58,290	No	No	No	No
CP-10	FT-Library	Savings: Resignation of Librarian effective 9/1 - Delay filling vacancy until FY25	(1)	59,389	20,192			79,581	Yes	Yes	No	No
CP-11	FT-Career	Savings: Resignation of Interim Director of Career Services - Delay filling vacancy until FY25 and will use grant funds to hire 2 PT EAs to provide services for FY24	(1)	47,731	16,229			63,960	Yes	Yes	No	No
CP-12	EA-Lab Assist	Savings: Resignation of PT Health Careers Lab Assistant effective 8/25/23 - Delay filling vacancy until FY25	(1)	17,026	1,302			18,328	Yes	Yes	No	No
CP-13	EA-Library	Savings: Implemented strategic changes to library schedule resulting in reduced EA hours needed for 4 PT staff members - Changes include reduced hours on Thursday Evening and Saturdays and providing additional quiet study area for students on campus	-	44,274	3,387			47,661	Yes	Yes	No	No
CP-14	EA-Other	Savings: Did not renew PT ESL support specialist recruiter position when it ended on 7/1/23	(1)	31,922	2,442			34,364	Yes	Yes	Yes	No
CP-15	EA-Tutors	Savings: Reduce hours on PT tutor contracts by reducing tutors during Spring Break and other periods of low use	-	139,685	10,686			150,371	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
CP-16	Student Labor	Savings: Reduce student labor in Academic Success Center due to reduced hours during Spring Break and other periods of low use	-	18,360	-			18,360	No	No	No	No
CP-17	Clinical EA	Savings: Campus performed a comprehensive review of contract needs and determined that many clinical nursing faculty contracts written for 17 hours were only 14-16 hours needed (at 100.36/hr). This is a reduction to cost without compromising student outcomes.	-	208,754	15,970			224,723	No	No	No	No
CP-18	Longevity	Savings: Anticipated decrease in longevity payments due to retirements	-	19,732	1,509			21,241	No	No	No	No
CP-19	PTL	Savings: Reduce budget based on Fall 2023 contracts		50,000	3,825			53,825	No	No	No	No
CP-20	Cafeteria	Savings: eliminate operating subsidy to cafeteria vendor due to new cafeteria contract				75,000		75,000	No	No	No	No
CP-21	IT	Savings: eliminate Adobe VIP for off-campus students				14,100		14,100	No	No	No	No
CP-22	CEO	Savings: reduce budget for food for CEO office				202		202	No	No	No	No
CP-23	Continuing Education	Savings: Reduce budget for Workforce/Personal Enrichment dues and memberships				500		500	No	No	No	No
CP-24	Continuing Education	Savings: Reduce budget for Workforce/ Personal Enrichment for educational supplies				500		500	No	No	No	No
CP-25	Continuing Education	Savings: Reduce budget for Workforce/ Personal Enrichment for non-reportable employee payments				500		500	No	No	No	No
CP-26	Continuing Education	Savings: Reduce budget for Workforce/ Personal Enrichment for personal vehicle mileage				400		400	No	No	No	No
CP-27	Continuing Education	Savings: Reduce budget for Workforce/ Personal Enrichment for travel				1,000		1,000	No	No	No	No
CP-28	Continuing Education	Savings: Reduce budget for Workforce/basic life support CPR for educational supplies				3,760		3,760	No	No	No	No
CP-29	Continuing Education	Savings: Reduce budget for Workforce/home health for educational supplies				140		140	No	No	No	No
CP-30	Continuing Education	Savings: Reduce budget for Workforce/home health for other fees				200		200	No	No	No	No
CP-31	Continuing Education	Savings: Reduce budget for Workforce/pharmacy tech for educational services				5,997		5,997	No	No	No	No
CP-32	Continuing Education	Savings: Reduce budget for Workforce/commercial drone operation for educational services				11,500		11,500	No	No	No	No
CP-33	Continuing Education	Savings: Reduce budget for workforce B&I/Social Behavioral for education supplies				6,250		6,250	No	No	No	No
CP-34	Continuing Education	Savings: Reduce budget for Workforce/DAS in-service programs for educational services				23,500		23,500	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CP-35	Continuing Education	Savings: Reduce budget for Workforce/ DAS in-service for other fees				10,872		10,872	No	No	No	No
CP-36	Room Rental Rev	Revenue: Increase Room Rental Income based on FY23 activity and increase in pricing					10,000	10,000	No	No	No	No
CO-1	FT-Mgmt	Savings: Resignation of Chief of Staff/AVP Marketing effective October 2023 - replacement costs on line CO-2	(1)	111,891	38,043			149,933	No	No	No	No
CO-2	FT-Mgmt	Cost: Hire AVP of Marketing to replace resignation on line CO-1	1	(80,810)	(27,476)			(108,286)	No	No	No	No
CO-3	FT-Admin	Savings: Reduce budget for Public Relations	-	170,756	58,057			228,813	No	No	No	No
CO-4	FT-Admin	Cost: Increased pay rates to marketing staff due to impact bargaining	-	(36,656)	(12,463)			(49,119)	No	No	No	No
CO-5	FT-Mgmt	Savings: Delay hire of management position until FY25	(1)	135,000	45,900			180,900	No	No	No	No
CO-6	FT-Admin	Savings: Interim Director of DEI returned to campus faculty position effective 8/24/23	(1)	86,467	29,399			115,865	No	No	No	No
CO-7	FT-Admin	Savings: Adjust budget to align with actual costs of employee transferred from system office	-	83,084	28,249			111,333	No	No	No	No
CO-8	FT-Admin	Savings: Adjust budget to align with actual costs of employee transferred from system office	-	95,194	32,366			127,560	No	No	No	No
CO-9	FT-Admin	Savings: Adjust budget to align with actual costs of employee transferred from system office	-	115,119	39,140			154,260	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CO-10	FT-Admin	Cost: Actual cost for hire of Title IX and Civil Rights Investigator was greater than budget	-	(18,923)	(6,434)			(25,357)	No	No	No	No
CO-11	FT-Admin	Cost: Hire unbudgeted Intake and Data Manager position in January 2024	1	(48,146)	(16,370)			(64,515)	No	No	No	No
CO-12	FT-Admin	Cost: Hire unbudgeted Director of Campus Climate position in Fall 2023	1	(110,283)	(37,496)			(147,779)	No	No	No	No
CO-13	FT-Admin	Savings: Adjust budget to align with actual costs of employee transferred from system office	-	82,158	27,934			110,092	No	No	No	No
CO-14	FT-Admin	Savings: Delay hire of Grant Post Award Position until December 2023	-	16,173	5,499			21,672	No	No	No	No
CO-15	FT-Public Safety	Savings: Delay hire of Police Captain (new) position until October 2023	-	59,256	20,147			79,403	No	No	No	No
CO-16	FT-Admin	Savings: Delay hire of Assoc Director of Finance until FY25	(1)	72,662	24,705			97,367	No	No	No	No
CO-17	FT-Public Safety	Savings: Delay hire of campus Police Officer (new) until January 2024	-	34,131	11,604			45,735	No	No	No	No
CO-18	FT-Public Safety	Savings: Delay hire of campus Police Officer (new) until January 2024	-	34,131	11,604			45,735	No	No	No	No
CO-19	FT-Public Safety	Savings: Delay hire of campus Police Sargent (new) until January 2024	-	39,126	13,303			52,429	No	No	No	No
CO-20	FT-Admin	Savings: Delay hire of Assoc Director of Finance until December 2023	-	27,662	9,405			37,067	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CO-21	FT-Admin	Savings: Delay hire of Assoc Director of Finance until December 2023	-	27,662	9,405			37,067	No	No	No	No
CO-22	EA-Other	Savings: Reduction of hours needed to PT finance position	-	11,342	868			12,210	No	No	No	No
CO-23	FT-Mgmt	Savings: Attrition of Chief Regional Workforce Officer	(1)	102,743	34,933			137,676	No	No	No	No
CO-24	FT-Mgmt	Savings: Attrition of Chief Regional Workforce Officer	(1)	85,671	29,128			114,799	No	No	No	No
CO-25	FT-Mgmt	Savings: Attrition of Chief Regional Workforce Officer	(1)	85,671	29,128			114,799	No	No	No	No
CO-26	FT-Mgmt	Savings: Attrition of AVP for Programs & Curriculum	(1)	137,551	46,767			184,318	No	No	No	No
CO-27	FT-Mgmt	Savings: Attrition of AVP for Academic Support	(1)	152,046	51,696			203,741	No	No	No	No
CO-28	FT-Mgmt	Cost: Anticipated increase in distribution of vacation/sick accruals	-	(114,345)	(8,747)			(123,092)	No	No	No	No
CO-29	FT-Mgmt	Cost: Hire Executive Dean of Workforce Development in Spring 2024	1	(46,360)	(15,762)			(62,123)	No	No	No	No
CO-30	EA-Tutors	Cost: Provide campus funding for ACME embedded tutors	-	(200,000)	(15,300)			(215,300)	No	No	No	No
CO-31	EA-Other	Cost: Unbudgeted hire of PT Curriculum Alignment staff	1	(16,878)	(1,291)			(18,169)	No	No	No	No
CO-32	PTL	Cost: Provide campus funding for Center for Teaching release time		(202,852)	-			(202,852)	No	No	No	No
CO-33	FT-Admin	Savings: Attrition of Accreditation staff - will replace with PT-EA for FY24, see line CO-34	(1)	89,429	30,406			119,835	No	No	No	No
CO-34	EA-Other	Cost: Hire PT Accreditation staff to fill FT vacancy listed on line CO-33	1	(29,178)	(2,232)			(31,410)	No	No	No	No
CO-35	PTL	Savings: Reduce Spring course releases for ACME Math		57,187	4,375			61,562	No	No	No	No
CO-36	FT-Admin	Savings: Delay in hire of Academic Associate for Scheduling until March	-	39,032	13,271			52,303	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
CO-37	FT-Mgmt	Savings: Delay hire of Exec Director of Sponsored Programs until January 2024	-	69,652	23,682			93,334	No	Yes	No	No
CO-38	FT-Mgmt	Cost: Increase budget due to actuals after permanent hire of AVP of Institutional Effectiveness & Planning	-	(19,896)	(6,765)			(26,661)	No	No	No	No
CO-39	FT-Admin	Savings: Resignation of Reg Director of IR - Delay refill until FY25	(1)	150,842	51,286			202,128	No	No	No	No
CO-40	FT-Admin	Cost: Special Appointment for existing Research Specialist to cover multiple campuses	-	(5,361)	(1,823)			(7,184)	No	No	No	No
CO-41	FT-Admin	Savings: Delay in hire of Campus Director of IR until FY25	(1)	35,492	12,067			47,560	No	No	No	No
CO-42	FT-Admin	Cost: Adjust budget to align with actual costs	-	(14,080)	(4,787)			(18,867)	No	No	No	No
CO-43	EA-Other	Cost: Extend PT staff through FY24 to cover for vacancies	-	(26,730)	(2,045)			(28,775)	No	No	No	No
CO-44	EA-Other	Savings: Nonrenewal of PT EA contracts as they expire throughout the year	-	182,519	92,628			275,147	Yes	Yes	No	No
CO-45	EA-Other	Savings: Eliminate PT VCO positions and replace with 2 additional contracts for existing employees	-	104,611	53,090			157,702	No	Yes	No	No
CO-46	EA-Other	Cost: Extend TWR staff through Nov/Dec	-	(19,142)	(9,715)			(28,857)	No	No	No	No
CO-47	FT-GPA	Savings: Eliminate GPA position after resignation on 7/14/23	(1)	62,803	21,353			84,155	Yes	Yes	No	No
CO-48	FT-GPA	Savings: Eliminate GPA position after resignation on 8/18/23	(1)	57,745	19,633			77,378	Yes	Yes	No	No
CO-49	FT-Mgmt	Savings: Attrition of AVP of Student Success Management	(1)	79,538	27,043			106,580	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CO-50	FT-FinAid	Cost: Hire of unbudgeted Financial Aid Assistant Position in late Spring 2023	1	(54,251)	(18,445)			(72,697)	No	No	No	No
CO-51	FT-GPA	Savings: Eliminate GPA position after resignation on 8/11	(1)	55,791	18,969			74,759	Yes	Yes	No	No
CO-52	FT-FinAid	Cost: Hire of unbudgeted Financial Aid Assistant Position in late Spring 2023	1	(58,425)	(19,865)			(78,290)	No	No	No	No
CO-53	FT-GPA	Savings: Employee on unpaid leave of absence	(1)	64,154	21,812			85,966	Yes	Yes	No	No
CO-54	FT-GPA	Cost: GPA position moved from Grant to Operating Fund	1	(65,795)	(22,370)			(88,165)	No	No	No	No
CO-55	FT-GPA	Cost: GPA position moved from Grant to Operating Fund	1	(65,795)	(22,370)			(88,165)	No	No	No	No
CO-56	FT-Enroll	Savings: Resignation of Reg Director of Recruitment in October 2023 - replacement costs on line CO-57	(1)	68,001	23,120			91,122	Yes	Yes	No	No
CO-57	FT-Enroll	Cost: Hire Director of Recruitment of Strategy & Outcomes to replace vacancy on line CO-56	1	(30,241)	(10,282)			(40,522)	No	No	No	No
CO-58	FT-GPA	Savings: Eliminate GPA position after resignation on 6/2/23	(1)	65,795	22,370			88,165	Yes	Yes	No	No
CO-59	FT-FinAid	Savings: Delay in hire of Financial Aid Assistant until 8/25/23	-	8,095	2,752			10,847	Yes	Yes	No	No
CO-60	FT-GPA	Savings: Eliminate GPA position after resignation on 8/25	(1)	52,603	17,885			70,487	Yes	Yes	No	No
CO-61	FT-Enroll	Savings: Resignation of Assoc Director of Admissions - replacement costs on line CO-62	(1)	48,293	16,420			64,712	No	Yes	No	No
CO-62	FT-Enroll	Cost: Hire replacement for vacancy on line CO-61	1	(27,887)	(9,481)			(37,368)	No	No	No	No
CO-63	FT-Admin	Cost: Hire unbudgeted Student Information Services Specialist position in January to replace 3 TWRs	1	(36,253)	(12,326)			(48,578)	No	No	No	No
CO-64	FT-Enroll	Cost: Hire unbudgeted Enrollment Mgmt Specialist in Spring 2024	1	(13,131)	(4,465)			(17,596)	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
CO-65	FT-Enroll	Cost: Hire unbudgeted Enrollment Mgmt Specialist in January 2024	1	(28,451)	(9,673)			(38,124)	No	No	No	No
CO-66	FT-Enroll	Cost: Hire unbudgeted Recruitment & Outreach Specialist in January to replace 2 eliminated EA positions	1	(30,898)	(10,505)			(41,403)	No	No	No	No
CO-67	FT-FinAid	Savings: Delay hire of Financial Aid Specialist until January 2024	-	30,968	10,529			41,498	Yes	Yes	No	No
CO-68	FT-FinAid	Savings: Delay hire of Financial Aid Specialist until January 2024	-	30,969	10,530			41,499	Yes	Yes	No	No
CO-69	FT-Admin	Savings: Delay hire of Assoc Director of Veteran Affairs position until January 2024	-	22,724	7,726			30,450	Yes	Yes	No	No
CO-70	FT-Enroll	Cost: Hire unbudgeted Enrollment Mgmt Specialist position in January 2024	-	(28,451)	(9,673)			(38,124)	No	No	No	No
CO-71	FT-Enroll	Savings: Resignation of Enrollment Mgmt position in Spring 2023 - replacement costs on line CO-72	(1)	60,592	20,601			81,193	Yes	Yes	No	No
CO-72	FT-Enroll	Cost: Delay hire of Enrollment Mgmt Specialist until January 2024 to replace vacancy on line CO-71	1	(28,451)	(9,673)			(38,124)	Yes	Yes	No	No
CO-73	FT-GPA	Savings: Eliminate GPA position after resignation on 4/21	(1)	65,795	22,370			88,165	Yes	Yes	No	No
CO-74	FT-GPA	Savings: Eliminate GPA position after resignation in FY23	(1)	132,909	45,189			178,099	Yes	Yes	No	No
CO-75	FT-Admin	Savings: Eliminate Office Assistant position after resignation	(1)	62,613	21,288			83,901	No	No	No	No
CO-76	FT-GPA	Savings: Eliminate GPA position after resignation on 2/23	(1)	65,795	22,370			88,165	Yes	Yes	No	No
CO-77	FT-GPA	Savings: Eliminate GPA position after resignation in May 2023	(1)	65,795	22,370			88,165	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CO-78	FT-GPA	Savings: GPA Lead position resignation in June - replaced with Special Appointment of existing employee	(1)	89,079	30,287			119,365	No	No	No	No
CO-79	FT-Enroll	Savings: Delay in hire of Campus Supervisor of Enrollment Services - hired existing employee as interim	-	14,964	5,088			20,051	Yes	Yes	No	No
CO-80	FT-Enroll	Savings: Employee vacancy while they serve as interim Campus Supervisor of Enrollment Services on line CO-79	(1)	47,052	15,998			63,050	Yes	Yes	No	No
CO-81	FT-GPA	Savings: Increase in projected grant support for existing GPAs	(2)	87,313	29,687			117,000	No	No	No	No
CO-82	Marketing	Saving: Reduce budget for PR Meeting/Conference Hosting				50,000		50,000	No	No	No	No
CO-83	Institutional Effectiveness	Saving: Reduce Travel budget				1,500		1,500	No	No	No	No
CO-84	Institutional Research	Saving: Reduce the SENSE, student engagement survey, until Fall 2024				72,000		72,000	No	No	No	No
CO-85	Institutional Research	Saving: Reduce travel budget				3,000		3,000	No	No	No	No
CO-86	Institutional Development	Saving: Reduce budget for consulting				8,500		8,500	No	No	No	No
CO-87	Institutional Development	Saving: Reduce budget for consulting				40,000		40,000	No	No	No	No
CO-88	Institutional Development	Saving: Reduce budget for travel				2,500		2,500	No	No	No	No
CO-89	Sponsored Programs	Saving: Reduce budget				11,000		11,000	No	No	No	No
CO-90	Sponsored Programs	Saving: Reduce budget for travel				5,000		5,000	No	No	No	No
CO-91	Mental Health	Saving: Reduce budget as Timely Care contract is supported by OHE grant for FY 24				592,206		592,206	No	No	No	No
CO-92	Enrollment Services	Saving: Reduce utilization of contracted call center services				250,000		250,000	No	No	No	No
CO-93	CFT	Saving: Reduce budget				6,000		6,000	No	No	No	No
CO-94	CFT	Saving: Reduce budget for food				3,780		3,780	No	No	No	No
CO-95	CFT	Saving: Reduce budget for food				600		600	No	No	No	No
CO-96	CFT	Saving: Reduce consulting services				4,600		4,600	No	No	No	No
CO-97	Academics	Saving: Reduce budget for books				250		250	No	No	No	No
CO-98	Academics	Saving: Reduce budget for software				500		500	No	No	No	No
CO-99	Academics	Saving: Reduce budget for food				1,000		1,000	No	No	No	No
CO-100	ACME	Saving: Reduce budget for consulting				2,500		2,500	No	No	No	No
CO-101	ACME	Saving: Reduce budget for consulting for ACME				1,500		1,500	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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CO-102	Academic	Saving: Reduce consulting budget for arts and humanities				5,000		5,000	No	No	No	No
CO-103	Academic	Saving: Reduce consulting budget for business and hospitality				5,000		5,000	No	No	No	No
CO-104	Academic	Saving: Reduce consulting budget for engineering and technology careers				5,000		5,000	No	No	No	No
CO-105	Academic	Saving: Reduce consulting budget for sciences and math				5,000		5,000	No	No	No	No
CO-106	Academic	Saving: Reduce consulting budget for nursing and health				5,000		5,000	No	No	No	No
CO-107	Academic	Saving: Reduce consulting budget for social and behavioral sciences				5,000		5,000	No	No	No	No
CO-108	Academic	Saving: Reduce budget for food for leadership academy				2,500		2,500	No	No	No	No
CO-109	Academic	Cost: increase budget for consulting for PLCs and Affinity Groups				(500)		(500)	No	No	No	No
CO-110	Academic	Cost: increase budget for PLCs and Affinity Groups for books				(250)		(250)	No	No	No	No
CO-111	Academic	Cost: increase budget for PLCs and Affinity Groups for food				(250)		(250)	No	No	No	No
CO-112	Academic	Cost: Increase consulting budget for workforce instructor certification				(6,600)		(6,600)	No	No	No	No
CO-113	Academic	Cost: Increase book budget for workforce instructor certification				(1,000)		(1,000)	No	No	No	No
CO-114	Academic	Cost: Increase software budget for professional development				(2,000)		(2,000)	No	No	No	No
CO-115	Academic	Cost: Increase software budget for Proctorio proctoring software				(45,000)		(45,000)	No	No	No	No
CO-116	Academic	Savings: reduce consulting budget				60,000		60,000	No	No	No	No
CO-117	Academic	Savings: reduce budget for programs and curriculum				3,900		3,900	No	No	No	No
CO-118	Academic	Savings: reduce budget for social and behavioral science				3,900		3,900	No	No	No	No
CO-119	Academic	Savings: reduce budget for science and math				3,900		3,900	No	No	No	No
CO-120	Academic	Savings: reduce budget for business and hospitality				3,900		3,900	No	No	No	No
CO-121	Academic	Savings: reduce budget for engineering and technology				3,900		3,900	No	No	No	No
CO-122	Academic	Savings: reduce budget for arts and humanities				5,400		5,400	No	No	No	No
CO-123	Academic	Savings: reduce budget				111,775		111,775	No	No	No	No
GW-1	FT-Campus Mgmt	Savings: delay hire of Assoc Dean of Students until FY25	(1)	95,785	32,567			128,352	No	Yes	No	No
GW-2	FT-Disabilities	Savings: Delay hire of Learning Disabilities Specialist until FY25	(1)	77,205	26,250			103,455	Yes	Yes	No	No
GW-3	FT-Career	Savings: Delay hire of Director of Career Services until December	-	44,539	15,143			59,683	Yes	Yes	No	No
GW-4	FT-Campus Mgmt	Savings: Delay hire of Dean of Student Affairs until FY25	(1)	143,678	48,851			192,529	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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GW-5	FT-Career	Savings: Delay hire of Career Services vacancy until FY25	(1)	61,399	20,876			82,275	Yes	Yes	No	No
GW-6	Overtime	Savings: Reduce administrative staff overtime	-	4,785	366			5,151	No	Yes	No	No
GW-7	Overtime	Savings: Reduce administrative staff overtime	-	8,000	612			8,612	No	Yes	No	No
GW-8	EA-Tutors	Savings: Implemented strategy to reduce hours of EA contracts for tutoring and test proctoring without impacting student services	-	73,385	5,614			78,999	Yes	Yes	No	No
GW-9	EA-Other	Savings: Will not renew PT Institutional Advancement position when it expires	(1)	5,997	459			6,456	No	Yes	No	No
GW-10	FT-Admin	Savings: Delay hire of Office Assistant until FY25	(1)	65,560	22,291			87,851	No	Yes	No	No
GW-11	EA-Other	Savings: Did not renew PT position in CEO's Office	(1)	14,339	1,097			15,436	No	Yes	No	No
GW-12	EA-Other	Savings: Did not renew PT position in Workforce Development	(1)	4,755	364			5,119	No	Yes	Yes	No
GW-13	EA-Other	Savings: Did not renew PT position in MRC	(1)	6,790	519			7,309	No	No	No	No
GW-14	EA-Other	Savings: Did not renew PT position in Transitional Programs	(1)	4,831	370			5,200	Yes	Yes	Yes	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
GW-15	Student Labor	Savings: Reduce student labor in workforce development	-	9,000	-			9,000	Yes	Yes	Yes	No
GW-16	FT-Facilities	Savings: Resignation of Lead custodian - Delay refill until FY25	(1)	48,215	16,393			64,608	No	Yes	No	No
GW-17	FT-Facilities	Savings: Delay hire of Custodian until FY25	(1)	48,173	16,379			64,552	No	Yes	No	No
GW-18	FT-Facilities	Savings: Delay hire of Custodian until FY25	(1)	43,607	14,826			58,434	No	Yes	No	No
GW-19	FT-Facilities	Savings: Delay hire of Custodian until FY25	(1)	20,411	6,940			27,350	No	Yes	No	No
GW-20	FT-Admin	Savings: Delay hire of Office Assistant-Engr & Tech until January	-	30,000	10,200			40,200	Yes	Yes	No	No
GW-21	FT-Faculty	Savings: Delay hire of Math Faculty until FY25	(1)	55,488	18,866			74,354	Yes	No	No	No
GW-22	FT-Admin	Savings: Delay hire of Office Assistant for Campus Student & Faculty until FY25	(1)	65,560	22,291			87,851	Yes	Yes	No	No
GW-23	FT-Other	Savings: Delay hire of FT-EA for Step Forward Program until FY25 when program restarts	(1)	49,700	16,898			66,598	No	No	No	No
GW-24	FT-Admin	Savings: Delay hire of Office Assistant for Academics Science & Math until FY25	(1)	52,634	17,895			70,529	Yes	Yes	No	No
GW-25	FT-Faculty	Savings: Delay hire of Accounting Faculty until FY25	(1)	70,845	24,087			94,932	Yes	No	No	No
GW-26	FT-Faculty	Savings: Nursing Faculty retired - refill information on line GW-27	-	57,388	19,512			76,900	Yes	No	No	No
GW-27	FT-Faculty	Cost: Replace Nursing Faculty vacancy on line GW-26 in January	1	(31,106)	(10,576)			(41,682)	Yes	No	No	No
GW-28	PTL	Savings: Implement strategy to reduce PTL costs by monitoring course enrollment levels and cancelling low enrolled courses when possible		1,250,000	95,625			1,345,625	No	No	No	No
GW-29	EA-Other	Savings: Delay hire of PT Men's Basketball Assist Coach while basketball program transitions from intercollegiate to intermural	(1)	11,458	877			12,334	No	No	No	No
GW-30	EA-Other	Savings: Delay hire of PT Men's Basketball Coach while basketball program transitions from intercollegiate to intermural	(1)	21,015	1,608			22,623	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
GW-31	EA-Other	Savings: Delay hire of PT Men's Basketball Coach while basketball program transitions from intercollegiate to intermural	(1)	21,015	1,608			22,623	No	No	No	No
GW-32	EA-Lab Assist	Savings: Reduce hours needed for science lab assistants	-	30,000	2,295			32,295	No	Yes	No	No
GW-33	EA-Library	Savings: Reduce hours on 5 PT library positions	-	25,000	1,913			26,913	Yes	Yes	Yes	No
GW-34	EA-Other	Savings: Reduce hours in Early Learning Center PT/Substitute staff due to decreased enrollment while maintaining child to staff ratio	-	71,427	5,464			76,891	No	No	No	No
GW-35	FT-IT	Savings: Resignation of IT Tech II in May 2023 - replacement costs on line GW-36	(1)	97,154	33,032			130,186	No	Yes	No	No
GW-36	FT-IT	Cost: Hire IT Tech II in January 2024 to replace vacancy on line GW-35	1	(27,895)	(9,484)			(37,380)	No	Yes	No	No
GW-37	FT-IT	Savings: Resignation of IT Tech II in FY24 - replacement costs on line GW-38	(1)	2,876	978			3,854	No	Yes	No	No
GW-38	FT-IT	Cost: Hire IT Tech II in January 2024 to replace vacancy on line GW-37	1	(27,895)	(9,484)			(37,380)	No	Yes	No	No
GW-39	FT-IT	Savings: Resignation of IT Tech II in August - replacement costs on line GW-40	(1)	68,850	23,409			92,259	No	Yes	No	No
GW-40	FT-IT	Cost: Hire IT Tech II in January 2024 to replace vacancy on line GW-39	1	(27,895)	(9,484)			(37,380)	No	Yes	No	No
GW-41	FT-ChildDev	Savings: Resignation of Child Dev Teacher on 7/1 - Delay refill until FY25	(1)	49,142	16,708			65,850	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
GW-42	Institutional Advancement	Savings: Reduce budget for educational supplies				10,000		10,000	No	No	No	No
GW-43	Institutional Advancement	Savings: Reduce budget for fees				25,000		25,000	No	No	No	No
GW-44	Campus Overhead	Savings: Reduce budget for campus overhead supplies				113,150		113,150	No	No	No	No
GW-45	Public Safety	Savings: Structural changes were made in the deployment of security guards that led to a reduction in required staffing				450,000		450,000	No	No	No	No
GW-46	Athletics	Savings: reduce budget for entertainment services as the basketball programs restructure from an intercollegiate to an intermural program				5,000		5,000	No	No	No	No
GW-47	Athletics	Savings: reduce budget for officiating services as the basketball programs restructure from an intercollegiate to intermural program				20,000		20,000	No	No	No	No
GW-48	Athletics	Savings: reduce budget for educational services as the basketball programs restructure from an intercollegiate to an intermural program				6,000		6,000	No	No	No	No
GW-49	Athletics	Savings: reduce budget for travel as the basketball programs restructure from an intercollegiate to an intermural program				20,000		20,000	No	No	No	No
HO-1	FT-Faculty	Savings: Delay hire of Physics/Engineering Faculty until FY25	(1)	65,898	22,405			88,303	No	No	No	No
HO-2	FT-Library	Savings: Delay hire of Librarian until FY25	(1)	71,008	24,143			95,151	No	No	No	No
HO-3	FT-Faculty	Savings: Delay hire of Computer Science Faculty until January 2024	-	40,055	13,619			53,674	Yes	Yes	No	No
HO-4	FT-Admin	Savings: Delay hire of Director of Werth Center for Innovation and Entrepreneurship until January and then position will be 50% funded by Foundation	-	53,256	18,107			71,363	No	No	No	No
HO-5	FT-Faculty	Savings: Resignation of Surgical Tech Faculty on 8/24/23 - Delay refill until FY25	(1)	67,784	23,047			90,831	No	No	No	No
HO-6	FT-Library	Savings: Resignation of Director of Library - replacement costs on line HO-7	(1)	93,312	31,726			125,038	No	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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HO-7	FT-Library	Cost: Hire Director of Library in January to replace vacancy on line HO-6	1	(38,670)	(13,148)			(51,818)	No	No	No	No
HO-8	FT-Admin	Savings: Employee voluntary schedule reduction	-	1,961	667			2,627	No	No	No	No
HO-9	FT-Faculty	Cost: Hire unbudgeted Art Faculty in January	-	(27,017)	(9,186)			(36,203)	No	Yes	No	No
HO-10	FT-Admin	Savings: Resignation of Women's Center Coordinator on 8/31 - replacement costs for lower position on line HO-11	(1)	61,003	20,741			81,744	No	No	No	No
HO-11	EA-Other	Cost: Hire Student Success Coach to replace vacancy on line HO-10	1	(13,980)	(1,069)			(15,050)	No	No	No	No
HO-12	EA-Other	Savings: Delay renewal of PT fitness center coordinator position until FY25	(1)	30,247	2,314			32,561	Yes	Yes	No	No
HO-13	EA-Other	Savings: Delay renewal of PT fitness center coordinator position until FY25	(1)	14,945	1,143			16,088	Yes	Yes	No	No
HO-14	EA-Other	Savings: Eliminate PT Library position after contract ends in December	(1)	8,666	663			9,329	No	No	No	No
HO-15	EA-Library	Savings: Eliminate PT Library position after contract ends in December	(1)	20,178	1,544			21,722	No	No	No	No
HO-16	PTL	Savings: Reduce budget based on Fall 2023 contracts and increased course fill rates		168,324	12,877			181,201	No	No	No	No
HO-17	FT-Faculty	Savings: Resignation of Math Faculty - Delay refill until FY25	(1)	59,156	20,113			79,269	No	No	No	No
HO-18	FT-Admin	Savings: Resignation of Workforce Admin Assistant - Delay refill until FY25	(1)	67,156	22,833			89,989	No	Yes	No	No

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HO-19	FT-Facilities	Savings: Resignation of HVAC/QCW - replacement costs on line HO-20	(1)	51,537	17,522			69,059	No	No	No	No
HO-20	FT-Facilities	Cost: Hire HVAC/QCW in Nov 2023 from vacancy on line HO-19	1	(37,295)	(12,680)			(49,976)	No	No	No	No
HO-21	FT-Campus Mgmt	Cost: Hire unbudgeted Assoc Dean of Student Dev position in June 2023	1	(110,106)	(37,436)			(147,541)	No	No	No	No
HO-22	FT-Faculty	Savings: Resignation of Art Faculty effective 7/1 - Delay refill until FY25	(1)	82,664	28,106			110,769	No	Yes	No	No
HO-23	FT-Mfg	Cost: Manufacturing employee returned to campus after end of Special Appointment	1	(67,956)	(23,105)			(91,061)	No	No	No	No
HO-24	FT-Faculty	Savings: Resignation of Surgical Tech Faculty in June - Delay refill until FY25	(1)	65,316	22,207			87,523	No	No	No	No
HO-25	FT-Facilities	Savings: Delay hire of Maintenance Supervisor position until FY25	(1)	62,308	21,185			83,493	No	Yes	No	No
HO-26	FT-Admin	Savings: Delay hire of Administrative Services Assistant until December	-	22,433	7,627			30,060	No	Yes	No	No
HO-27	FT-Facilities	Savings: Delay hire of Administrative Services Assistant until December	-	22,433	7,627			30,060	No	Yes	No	No
HO-28	FT-Mfg	Savings: Delay hire of Maintainer until November	-	10,119	3,441			13,560	No	No	No	No
HO-29	FT-Mfg	Savings: Delay hire of AMTC Instructor until January 2024	-	29,764	10,120			39,884	No	No	No	No
HO-30	FT-Mfg	Savings: Delay hire of AMTC Instructor until January 2024	-	31,271	10,632			41,903	No	No	No	No
HO-31	FT-Faculty	Savings: Delay hire of Biology/Microbiology until January	-	32,053	10,898			42,950	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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HO-32	FT-ChildDev	Savings: Delay hire of Child Development Teacher until January	-	32,658	11,104			43,762	Yes	No	No	No
HO-33	FT-ChildDev	Savings: Delay hire of Child Development Teacher until January	-	32,658	11,104			43,762	Yes	No	No	No
HO-34	Public Safety	Savings: Structural changes were made to the environmental design of campus that resulted in the closing of some building entrances. As a result, the number of fixed posts requiring security guards were reduced.				300,000		300,000	No	No	No	No
HO-35	Facilities	Saving: Reduce utilities budget as part of strategic energy program implementing over 50 recommendations from energy audit				250,000		250,000	No	No	No	No
MA-1	FT-Facilities	Cost: Hire unbudgeted Custodian position in March	1	(20,000)	(6,800)			(26,800)	No	No	No	No
MA-2	FT-Facilities	Savings: Eliminate vacant Custodial Lead position	(1)	52,207	17,751			69,958	No	Yes	No	No
MA-3	FT-Facilities	Savings: Delay hire of Building Maintenance until Spring	-	31,035	10,552			41,586	No	Yes	No	No
MA-4	FT-Facilities	Cost: Hire unbudgeted General Trade Worker position in Spring	1	(25,000)	(8,500)			(33,500)	No	No	No	No
MA-5	FT-Facilities	Savings: Resignation of QCW/HVCR position in August - Delay replacement until FY25	(1)	54,906	18,668			73,574	No	Yes	No	No
MA-6	FT-Admin	Savings: Delay hire of Secretary 2	-	26,192	8,905			35,097	No	Yes	No	No
MA-7	FT-Admin	Savings: Delay hire of Academic Affairs Office Assistant position in Spring	-	22,869	7,776			30,645	Yes	Yes	No	No
MA-8	FT-Admin	Cost: Hire unbudgeted Academic Affairs Office Assistant position in Spring	1	(22,989)	(7,816)			(30,805)	Yes	Yes	No	No
MA-9	FT-Admin	Cost: Hire unbudgeted Academic Affairs Office Assistant position in Spring	1	(22,989)	(7,816)			(30,805)	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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MA-10	FT-Admin	Savings: Resignation of Secretary 2 in July - will not replace	(1)	54,990	18,697			73,686	Yes	Yes	No	No
MA-11	FT-Public Safety	Savings: Delay hire of Police Officer until Spring	-	32,878	11,178			44,056	Yes	Yes	No	No
MA-12	FT-Public Safety	Cost: Hire unbudgeted Police Officer position in Spring	1	(32,400)	(11,016)			(43,416)	No	Yes	No	No
MA-13	FT-Admin	Savings: Delay hire of Administrative Services Assistant until 7/28	-	7,355	2,501			9,856	Yes	Yes	No	No
MA-14	FT-Admin	Savings: Delay hire of Administrative Services Assistant until FY25	(1)	51,107	17,377			68,484	Yes	Yes	No	No
MA-15	FT-Faculty	Cost: Hire unbudgeted Drawing FTL until faculty position is refilled	1	(50,644)	(17,219)			(67,863)	No	Yes	No	No
MA-16	FT-IT	Savings: Adjust budget for IT Tech position hired in Spring 2023 to align with actual expenses	-	137	47			184	No	No	No	No
MA-17	FT-IT	Savings: Delay hire of IT Tech until Dec/Jan	-	31,928	10,855			42,783	Yes	Yes	No	No
MA-18	FT-IT	Savings: Delay hire of IT Tech until Dec/Jan	-	31,928	10,855			42,783	Yes	Yes	No	No
MA-19	FT-Admin	Cost: Hire of unbudgeted CE Coordinator position on 9/8	1	(75,250)	(25,585)			(100,835)	Yes	Yes	No	No
MA-20	FT-Library	Cost: Hire of unbudgeted Librarian position in Spring 2023	1	(74,764)	(25,420)			(100,184)	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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MA-21	FT-Admin	Savings: Delay hire of Director of Marketing and PR until FY25	(1)	78,626	26,733			105,358	Yes	Yes	No	No
MA-22	EA-Other	Savings: Delay hire of PT Academic Support position until FY25	(1)	28,606	14,518			43,124	Yes	Yes	No	No
MA-23	EA-Other	Savings: Delay hire of new position, PT Coop Assist of Career Services, until FY25	(1)	28,606	14,518			43,124	Yes	Yes	No	No
MA-24	EA-Other	Savings: Delay hire of PT Help Desk Copy Center Support until FY25	(1)	28,678	14,554			43,232	Yes	Yes	No	No
MA-25	EA-Other	Savings: Delay hire of PT Help Desk Copy Center Support until FY25	(1)	28,678	14,554			43,232	Yes	Yes	No	No
MA-26	FT-Admin	Savings: Resignation of Accountant in June 2023 - Position will be eliminated	(1)	97,053	32,998			130,051	No	Yes	No	No
MA-27	PTL	Savings: Reduce budget		800,000	61,200			861,200	Yes	Yes	Yes	No
MA-28	Other	Savings: Reduce Shift Differential costs by adjusting maintenance/custodian schedules	-	38,683	2,959			41,642	No	Yes	No	No
MA-29	Overtime	Savings: Reduce Public Safety expense in response to hiring Police Lieutenant	-	57,000	4,361			61,361	No	Yes	No	No
MA-30	FT-Admin	Savings: Resignation of Interim Director of Finance in June 2023 - replacement costs on line MA-31	(1)	104,202	35,429			139,630	No	Yes	No	No
MA-31	FT-Admin	Cost: Hire Assoc Director of Finance in January to replacement vacancy on line MA-30	1	(38,685)	(13,153)			(51,838)	No	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
MA-32	FT-Faculty	Savings: Resignation of Graphic/Multi Media faculty in June - replacement costs on line MA-33	(1)	84,986	28,895			113,881	Yes	Yes	No	No
MA-33	FT-Faculty	Cost: Hire Multimedia Faculty position in January to replace vacancy on line MA-32	1	(32,050)	(10,897)			(42,947)	No	No	No	No
MA-34	FT-Admin	Cost: Hire unbudgeted Academic Associate in Science Lab in July 2023	1	(57,042)	(19,394)			(76,436)	No	No	No	No
MA-35	FT-Facilities	Savings: Resignation of Custodian position in June - Delay refill to FY25	(1)	49,151	16,711			65,863	Yes	Yes	No	No
MA-36	FT-Public Safety	Cost: Hire unbudgeted Public Safety Dispatcher in Spring 2023	1	(51,425)	(17,484)			(68,909)	No	No	No	No
MA-37	EA-Other	Cost: Hire unbudgeted PT DOA through December to cover DOF/ADOF vacancy during the search period	1	(6,913)	(529)			(7,442)	No	No	No	No
MA-38	FT-Campus Mgmt	Cost: Hire unbudgeted Dean of Faculty position in January	1	(54,598)	(18,563)			(73,161)	No	No	No	No
MA-39	FT-Admin	Cost: Hire unbudgeted Health Career Academic Association position in January	1	(52,820)	(17,959)			(70,779)	No	No	No	No
MA-40	FT-Faculty	Cost: Hire unbudgeted Health & Exercise Science Coordinator FTL position from 8/25 through January	1	(36,621)	(12,451)			(49,072)	No	No	No	No
MA-41	FT-Faculty	Cost: Hire unbudgeted Spanish Instructor on 8/25	1	(51,579)	(17,537)			(69,116)	No	No	No	No
MA-42	FT-Public Safety	Cost: Hire unbudgeted Police Lieutenant on 9/22	1	(66,844)	(22,727)			(89,571)	No	No	No	No
MA-43	ECL	Savings: Reduce budget based on Summer 2023 actual expenses		183,822	14,062			197,885	Yes	Yes	No	No
MA-44	FT-Other	Savings: Additional Savings through anticipated attrition	-	261,500	88,910			350,410	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
MA-45	Unspecified	Savings: reduce budget				300,000		300,000	Yes	Yes	No	No
MX-1	FT-Admin	Savings: Eliminate vacant Secretary position in ADCO department	(1)	39,535	13,442			52,977	No	Yes	No	No
MX-2	FT-Admin	Savings: Eliminate vacant Academic Secretary II position	(1)	56,387	19,171			75,558	No	Yes	No	No
MX-3	EA-Other	Savings: Reduce hours for PT Dean of Institutional Effectiveness from 15 to 10 hours starting in January	-	11,166	854			12,020	No	Yes	No	No
MX-4	FT-Faculty	Savings: Delay hire of Rad Tech Faculty until January	-	28,278	9,615			37,893	Yes	Yes	No	No
MX-5	FT-IT	Savings: Eliminate vacant Network Manager position	(1)	49,463	16,818			66,281	Yes	Yes	No	No
MX-6	FT-Faculty	Savings: Delay hire of AP Faculty until FY25	(1)	51,777	17,604			69,381	Yes	Yes	No	No
MX-7	FT-IT	Savings: Delay hire of IT Tech 2 position until January	-	38,185	12,983			51,168	Yes	Yes	No	No
MX-8	FT-Mfg	Savings: Delay hire of Manufacturing Instructor until February 2024	-	42,919	14,593			57,512	Yes	Yes	No	No
MX-9	EA-Other	Savings: Will not renew PT Student Employment Coordinator position when contract expires in December	(1)	15,713	1,202			16,915	Yes	Yes	Yes	No
MX-10	EA-Other	Savings: Will not renew PT Care Specialist position when contract expires in December - Fall 2023 costs will be offset by Foundation donation	(1)	7,332	561			7,892	Yes	Yes	No	No
MX-11	FT-Admin	Savings: Adjust budget for FT Tutor staff based on actuals	(1)	70,000	23,800			93,800	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
MX-12	EA-Other	Cost: Hire unbudgeted PT Assistant Writer/Producer for Center of New Media	1	(43,223)	(3,307)			(46,529)	No	No	No	No
MX-13	Public Safety	Savings: Structural changes were made to the environmental design of campus that resulted in the closing of some building entrances. As a result, the number of fixed posts requiring security guards were reduced.				139,794		139,794	No	No	No	No
NK-1	PTL	Savings: Implement strategy to increase average class size which led to an overall reduction in course sections in the Fall		1,500,000	114,750			1,614,750	No	No	No	No
NK-2	FT-Campus Mgmt	Savings: Delay hire of Assoc Dean of Student Dev until Spring	-	28,802	9,793			38,595	No	Yes	No	No
NK-3	FT-Campus Mgmt	Cost: Hire unbudgeted Assoc Dean of Advancement position in Spring 2024	1	(33,802)	(11,493)			(45,295)	No	Yes	No	No
NK-4	FT-Admin	Savings: Resignation of Project Assistant in October and eliminate position	(1)	35,639	12,117			47,756	No	No	No	No
NK-5	FT-Admin	Savings: Delay hire of Student Activities Director until FY25	(1)	65,316	22,207			87,523	No	Yes	No	No
NK-6	FT-Faculty	Savings: Retirement of ESL Faculty in July - replacement costs on line NK-7	(1)	113,077	38,446			151,523	No	Yes	No	No
NK-7	FT-Faculty	Cost: Replace ESL Faculty position in Spring to replace vacancy on line NK-6	1	(27,017)	(9,186)			(36,203)	No	Yes	No	No
NK-8	FT-Faculty	Savings: Retirement of Math Faculty - Delay refill until FY25	(1)	104,155	35,413			139,567	No	Yes	No	No
NK-9	FT-Faculty	Savings: Retirement of History Faculty in June - replacement costs on line NK-10	(1)	105,784	35,967			141,751	No	Yes	No	No
NK-10	FT-Faculty	Cost: Hire History faculty on 8/25 to replace vacancy on line NK-9	1	(51,579)	(17,537)			(69,116)	No	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
NK-11	FT-ChildDev	Savings: Resignation of Director of Child Development Center - replacement costs on line NK-12	(1)	76,502	26,011			102,513	No	Yes	No	No
NK-12	FT-ChildDev	Cost: Hire Director of Child Development Center position in October to replace vacancy on line NK-11	1	(57,376)	(19,508)			(76,884)	No	Yes	No	No
NK-13	FT-Library	Savings: Resignation of Librarian in Sept - replacement costs on line NK-14	(1)	59,515	20,235			79,750	No	Yes	No	No
NK-14	FT-Library	Cost: Hire Librarian position in Spring to replace vacancy on line NK-13	1	(19,301)	(6,562)			(25,864)	No	Yes	No	No
NK-15	FT-ChildDev	Cost: Increase budget to capture unbudgeted Child Development Assist Teacher position	1	(40,709)	(13,841)			(54,549)	No	Yes	No	No
NK-16	FT-Campus Mgmt	Cost: Increase budget to capture unbudgeted Interim Dean of Academic & Student Affairs Positions	1	(144,192)	(49,025)			(193,218)	No	Yes	No	No
NK-17	FT-IT	Savings: Delay hire of Secretary II position until FY25	(1)	54,656	18,583			73,239	No	No	No	No
NK-18	FT-Admin	Savings: Delay hire of Admin Services Assistant until March	-	36,962	12,567			49,528	No	No	No	No
NK-19	FT-Admin	Savings: Delay hire of Admin Services Assistant until January	-	28,889	9,822			38,711	No	No	No	No
NK-20	FT-Faculty	Savings: Delay hire of Architecture faculty until FY25	(1)	70,207	23,870			94,077	No	No	No	No
NK-21	FT-Library	Savings: Delay hire of Digital Librarian until March	-	42,824	14,560			57,385	Yes	Yes	No	No
NK-22	FT-Campus Mgmt	Savings: Delay hire of Dean of Students until January	-	50,503	17,171			67,674	No	Yes	No	No
NK-23	FT-IT	Savings: Delay hire of IT Tech until January	-	75,000	25,500			100,500	No	No	No	No
NK-24	FT-Faculty	Cost: Hire unbudgeted Theater Faculty 8/25	1	(51,579)	(17,537)			(69,116)	No	No	No	No

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NK-25	FT-Faculty	Cost: Hire unbudgeted FTL in Social Behavioral Science 8/25	1	(40,386)	(13,731)			(54,117)	No	No	No	No
NK-26	FT-Faculty	Cost: Hire unbudgeted Math/Engineering Faculty 8/25	1	(55,706)	(18,940)			(74,646)	No	No	No	No
NK-27	FT-Admin	Cost: Hire unbudgeted Lab Academic Assistant position	1	(40,000)	(13,600)			(53,600)	No	No	No	No
NK-28	FT-ChildDev	Cost: Hire unbudgeted CDLS Teacher	1	(30,000)	(10,200)			(40,200)	No	No	No	No
NK-29	Public Safety	Savings: Reduce budget for vendor public safety to pre-Covid levels and in recognition of two new sworn officers being hired				383,795		383,795	No	No	No	No
NK-30	Unspecified	Savings: reduce budget				164,345		164,345	No	Yes	Yes	No
NK-31	Dual Enrollment	Savings: reduce Presidential Waiver budget for PTECH dual enrollment students, as school district will now pay some of the tuition and fees				205,000		205,000	No	No	No	No
NV-1	Overtime	Savings: Reduce Public Safety overtime by eliminating 3rd shift on Friday & Saturdays and using PT staff to cover open shifts	-	25,000	1,913			26,913	Yes	Yes	No	No
NV-2	FT-Admin	Savings: Delay hire of 2 Admin Services Assistant positions to FY25	(1)	48,717	16,564			65,281	Yes	No	No	No
NV-3	FT-Admin	Savings: Delay hire of College Career Readiness Faculty until FY25	(1)	61,403	20,877			82,280	Yes	No	No	No
NV-4	FT-Library	Savings: Resignation of Danbury Campus Librarian in July - Delay refill until FY25	(1)	79,596	27,063			106,659	Yes	Yes	No	No
NV-5	FT-Campus Mgmt	Savings: Resignation of Assoc Dean of Academic Affairs in June and delaying a re-hire	(1)	102,333	34,793			137,126	Yes	Yes	No	No
NV-6	FT-Faculty	Savings: Delay hire of English Faculty until FY25	(1)	94,640	32,178			126,817	No	No	No	No

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NV-7	FT-Admin	Savings: Delay hire of Placement Testing Spec until FY25	(1)	60,383	20,530			80,913	Yes	Yes	No	No
NV-8	FT-Facilities	Savings: Retirement of Custodian - replacement costs on line NV-9	(1)	55,042	18,714			73,756	No	No	No	No
NV-9	FT-Facilities	Cost: Hire Custodian position in December for vacancy on line NV-8	1	(47,939)	(16,299)			(64,238)	No	No	No	No
NV-10	FT-Facilities	Cost: Hire unbudgeted Supervising Custodian position in Dec/Jan	1	(23,724)	(8,066)			(31,790)	No	No	No	No
NV-11	FT-MFG	Savings: Adjust manufacturing position from 12 month to 10 month position	-	14,644	4,979			19,623	No	No	No	No
NV-12	Student Labor	Savings: Reduce student labor spending	-	44,270	-			44,270	Yes	Yes	Yes	No
NV-13	PTL	Savings: Reduce budget based on Fall 2023 contracts		850,000	65,025			915,025	Yes	No	No	No
NV-14	ECL	Savings: Reduce budget based on Summer 2023 actual expenses		100,000	7,650			107,650	Yes	No	No	No
NV-15	EA-Other	Savings: Reduce EA positions	-	215,300	16,470			231,770	Yes	Yes	Yes	No
NV-16	Other	Savings: Anticipated decrease in distribution of vacation/sick accruals	-	100,000	7,650			107,650	No	No	No	No
NV-17	FT-Admin	Savings: Potential Voluntary schedule reduction starting in January	-	6,672	2,268			8,940	No	No	No	No

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NV-18	FT-Other	Savings: Reduce budget for Bookstore Asst Supervisor expenses which will be reimbursed by Follett	(1)	71,241	24,222			95,463	No	No	No	No
NV-19	FT-ChildDev	Savings: Delay hire of Child Development Teacher until August	-	6,580	2,237			8,818	No	No	No	No
NV-20	FT-Faculty	Cost: Hire Nursing Faculty in August when position was only budgeted for half year	-	(28,026)	(9,529)			(37,555)	No	No	No	No
NV-21	FT-Admin	Cost: Hire unbudgeted FT Interim Workforce Assistant	1	(34,743)	(11,813)			(46,556)	No	No	No	No
NV-22	FT-Campus Mgmt	Cost: Hire unbudgeted Campus Dean of Faculty position in January	1	(69,032)	(23,471)			(92,502)	No	No	No	No
NV-23	FT-Other	Savings: Additional Savings through anticipated attrition	-	261,500	88,910			350,410	No	No	No	No
NV-24	Various	Savings: Reduce other expenses budget				141,851		141,851	Yes	Yes	No	No
NV-25	Room Rental Rev	Revenue: Increase revenue from venue rental					20,000	20,000	No	No	No	No
NW-1	FT Faculty	Savings: English Faculty resigned 8/25/23- refill information on line NW-2	(1)	81,139	27,587			108,726	No	No	No	No
NW-2	FT Faculty	Cost: Replace FT English Faculty Vacancy on NW-1 in January	1	(27,017)	(9,186)			(36,203)	No	No	No	No
NW-3	FT Faculty	Savings: Delay in hiring English Faculty vacancy until January. Using FTL on line NW-4 during search period.	-	34,386	11,691			46,077	No	No	No	No
NW-4	FT Faculty	Savings: End FT English FTL in December when FT English faculty is hired per NW-3	(1)	32,918	11,192			44,111	No	Yes	No	No
NW-5	FT Library	Savings: Delay hire of Library Assistant until October	-	14,031	4,771			18,802	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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NW-6	FT Public Safety	Savings: Delay hire of 3 Building & Grounds Officers (new) until Dec/Jan	-	79,023	26,868			105,891	Yes	Yes	No	No
NW-7	FT Campus Mgmt	Cost: Hire new, unbudgeted, position, Assoc Dean of Student Development with estimated Dec start date	1	(78,457)	(26,675)			(105,132)	Yes	Yes	No	No
NW-8	FT Admin	Savings: Portion of DOF salary is allocated to another campus for special appointment	-	50,564	17,192			67,756	No	No	No	No
NW-9	FT Library	Savings: Unpaid employee leave of absence	(1)	78,930	26,836			105,766	No	Yes	No	No
NW-10	FT Admin	Cost: Hire unbudgeted position, Secretary II with estimated Jan start date	1	(26,293)	(8,939)			(35,232)	Yes	Yes	No	No
NW-11	EA-Other	Cost: Hire unbudgeted PT Operations Assistant through December	1	(14,649)	(1,121)			(15,769)	No	No	No	No
NW-12	EA-Other	Cost: Hire unbudgeted PT Student Activity Assistant position through May 2024	1	(25,306)	(1,936)			(27,241)	Yes	Yes	No	No
NW-13	Facilities	Savings: reduce utilities budget by consolidating classes into 2 buildings on Fridays				27,100		27,100	No	No	No	No
NW-14	Finance	Savings: reduce budget for credit card fees based on FY 23 activity levels				10,000		10,000	No	No	No	No
NW-15	Noncredit Fees	Revenue: Increase Continuing Education/Workforce Development revenue budget based on actuals					78,880	78,880	Yes	Yes	No	No
NW-16	Other Rev	Revenue: Partnership with Ed Advance Dual Enrollment in manufacturing & ECE in FY25. No FY24 impact.					-	-	No	No	No	No
QV-1	FT-Admin	Savings: Eliminate Academic Division Director Special Appointment on 8/25 - Position will be eliminated	(1)	95,864	32,594			128,458	No	Yes	No	No

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QV-2	FT-Faculty	Cost: Spanish/Biology faculty returned from special appointment	1	(81,139)	(27,587)			(108,726)	No	Yes	No	No
QV-3	FT-Faculty	Savings: Eliminate FTL position on 8/25	(1)	54,772	18,622			73,394	No	Yes	No	No
QV-4	FT-Admin	Savings: Eliminate vacant Office Assistant for Student Services position - will use existing admin staff to support office needs	(1)	50,958	17,326			68,284	No	Yes	No	No
QV-5	FT-Admin	Savings: Eliminate vacant CE Aide position	(1)	54,597	18,563			73,160	No	No	No	No
QV-6	EA-Other	Savings: Eliminate 2 PT Child Dev staff - lab school is no longer opening	(2)	66,264	33,629			99,893	Yes	Yes	No	No
QV-7	FT-Admin	Savings: Delay hire of LPN Program Director until January	-	38,906	13,228			52,134	No	No	No	No
QV-8	FT-Campus Mgmt	Savings: Delay hire of Dean of Students & Faculty until December	-	67,986	23,115			91,101	No	Yes	No	No
QV-9	FT-Facilities	Savings: Delay hire of Lead Custodian	-	27,460	9,336			36,796	No	Yes	No	No
QV-10	FT-Faculty	Savings: Delay hire of English Faculty until FY25	(1)	65,702	22,339			88,040	No	Yes	No	No
QV-11	PTL	Cost: Increase budget based on Fall 2023 contracts		(125,000)	(9,563)			(134,563)	No	No	No	No
QV-12	EA-Other	Savings: Eliminate additional contract for Interim Dean of Students & Faculty effective 8/25	(1)	1,919	147			2,066	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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QV-13	EA-Other	Cost: Unbudgeted PT Cont Ed Aide through contract ends on 9/29	(1)	(7,584)	(580)			(8,164)	No	No	No	No
QV-14	EA-Other	Cost: Unbudgeted PT contract through December	(1)	(16,093)	(1,231)			(17,324)	No	No	No	No
QV-15	FT-Library	Cost: Hire unbudgeted Library Associate in December to replace Interim position on line QV-16	1	(28,411)	(9,660)			(38,070)	No	No	No	No
QV-16	FT-Library	Savings: Eliminate FT EA for Library Assistant when permanent position is hired in December - replacement costs on line QV-15	-	28,411	9,660			38,070	No	No	No	No
TR-1	FT-IT	Savings: Resignation of Network Manager in September - replacement costs on line TR-2	(1)	68,787	23,388			92,175	Yes	Yes	No	No
TR-2	FT-IT	Cost: Hire Network Manager in January to replace vacancy on line TR-1	1	(35,922)	(12,213)			(48,135)	No	No	No	No
TR-3	FT-Admin	Savings: Retirement of Workforce Development positions on 8/1 - replacement costs on line TR-4	(1)	75,078	25,527			100,605	No	No	No	No
TR-4	FT-Faculty	Cost: Hire Workforce Dev position in January to replace vacancy on line TR-3	1	(19,855)	(6,751)			(26,605)	No	No	No	No
TR-5	FT-Faculty	Savings: FTL position not renewed	(1)	59,668	20,287			79,956	Yes	Yes	Yes	No
TR-6	FT-Faculty	Savings: Resignation of Nursing Faculty on 8/25 - replacement costs on line TR-7	(1)	72,347	24,598			96,945	Yes	Yes	No	No
TR-7	FT-Faculty	Cost: Hire Nursing Faculty in January for vacancy on line TR-6	1	(31,106)	(10,576)			(41,682)	No	No	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

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TR-8	FT-Admin	Savings: FTL position not renewed	(1)	25,844	8,787			34,631	Yes	Yes	Yes	No
TR-9	FT-Admin	Savings: Adjustment for shared services staff allocated to campus in error	(1)	100,744	34,253			134,997	No	No	No	No
TR-10	FT-Facilities	Cost: Hire Qualified Craft worker in August - Increase budget for earlier hire	-	(22,434)	(7,628)			(30,061)	No	No	No	No
TR-11	FT-Admin	Cost: Hire unbudgeted Workforce Machinist position on 10/6	1	(43,363)	(14,744)			(58,107)	No	No	No	No
TR-12	FT-Admin	Cost: Hire unbudgeted Academic Assistant position on 9/8	1	(47,249)	(16,065)			(63,314)	No	No	No	No
TR-13	FT-Faculty	Savings: Delay hire of Physics Faculty position until FY25	(1)	59,906	20,368			80,274	Yes	Yes	No	No
TR-14	EA-Other	Savings: Align budget with revised projection of expenses due to non returners and reduced need in tutoring hours	-	137,877	10,548			148,425	Yes	Yes	No	No
TR-15	Clinical EA	Cost: Increase in expenses due to larger cohorts in Spring 2023 that will continue through FY24	-	(75,408)	(5,769)			(81,177)	No	No	No	No
TR-16	PTL	Savings: Reduce budget based on Fall 2023 contracts		380,446	29,104			409,550	No	No	No	No
TR-17	NCL	Savings: Reduce need for NCLs due to increase in FT teaching staff in manufacturing area		154,568	11,824			166,392	No	No	No	No
TR-18	ECL	Savings: Reduce budget based on Summer 2023 actual expenses		60,372	4,618			64,991	No	No	No	No
TR-19	Student Labor	Savings: Reduce student labor spending	-	44,726	-			44,726	Yes	Yes	Yes	No

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TR-20	FT-Admin	Savings: Resignation of Admin assistant - Delay replacement for 2 years - will transfer existing admin staff in academic affairs to assist department	(1)	56,636	19,256			75,893	Yes	Yes	No	No
TR-21	CEO	Savings: reduce budget for dues and fees as costs are supported elsewhere in the budget				750		750	No	No	No	No
TR-22	Finance	Savings: reduce collection fee costs based on FY 23 trends				25,000		25,000	No	No	No	No
TR-23	Campus Public Safety	Cost: increase budget for campus public safety for hardware maintenance				(7,700)		(7,700)	No	No	No	No
TR-24	Finance	Savings: reduce budget for credit card fees based on FY 23 activity levels				10,000		10,000	No	No	No	No
TR-25	Facilities	Savings: reduce maintenance budget for snow plowing				35,000		35,000	Yes	Yes	No	No
TR-26	Cafeteria	Savings: reduce maintenance budget for cafeteria due to new cafeteria contract				5,000		5,000	Yes	Yes	No	No
TR-27	Cafeteria	Savings: reduce contracted labor budget for cafeteria due to new cafeteria contract				15,000		15,000	Yes	Yes	No	No
TR-28	Cafeteria	Savings: reduce supplies budget for cafeteria due to new cafeteria contract				5,000		5,000	No	No	No	No
TR-29	IT	Cost: increase budget for Campus info tech for hardware maintenance				(69,050)		(69,050)	No	No	No	No
TR-30	IT	Savings: reduce budget for distribution of Wi-Fi devices which ended in 2023 and was formerly funded by HEERF				6,000		6,000	Yes	Yes	Yes	No
TR-31	Campus Overhead	Savings: reduce office supplies budget for campus overhead				5,000		5,000	No	Yes	No	No
TR-32	SNAP	Savings: reduce SNAP student matching funds budget as foundation is assuming this cost				20,000		20,000	Yes	No	No	No
TR-33	Facilities	Savings: reduce custodial and maintenance budget as services are reduced to four days a week				55,000		55,000	Yes	Yes	No	No
TR-34	Facilities	Savings: reduce contracted public safety budget as hours of operation are reduced to 5pm on Fridays				6,000		6,000	Yes	Yes	Yes	No
TR-35	Auxiliary Rev	Revenue: Increase in Cafeteria Sales to include student activity catering orders					20,000	20,000	No	No	No	No
TR-36	Noncredit Fees	Revenue: Increase in Workforce Development Pipeline projections, new program Fall 2023 and Spring 2024					212,000	212,000	No	No	No	No
TX-1	FT-Facilities	Cost: Hire unbudgeted Custodian in December 2023	1	(20,488)	(6,966)			(27,454)	No	No	No	No
TX-2	FT-Mfg	Savings: Special Appointment in manufacturing ended on 6/30	(1)	19,155	6,513			25,667	Yes	Yes	Yes	No

Appendix C: Detail on Deficit Mitigation Initiatives

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TX-3	FT-Library	Savings: Delay hire of Librarian until FY25	(1)	72,437	24,629			97,066	Yes	Yes	No	No
TX-4	FT-Campus Mgmt	Savings: Retirement of Dean of Academic & Student Affairs on 8/1 - replacement costs on line TX-6	(1)	167,541	56,964			224,505	No	No	No	No
TX-5	FT-Campus Mgmt	Savings: Assoc Dean of Faculty position vacated to serve as Interim Dean of Students & Faculty (as noted on line TX-6) - will not backfill this position	(1)	110,667	37,627			148,294	No	No	No	No
TX-6	FT-Campus Mgmt	Cost: Hire Interim Dean of Students & Faculty to replace vacancy on line TX-4	1	(120,728)	(41,048)			(161,776)	No	No	No	No
TX-7	FT-Faculty	Savings: Resignation of Paralegal Faculty on 8/24/23 - Delay refill until FY25	(1)	60,882	20,700			81,582	No	No	No	No
TX-8	FT-Admin	Savings: Delay hire of Director of Tutoring vacancy until FY25	(1)	78,625	26,733			105,358	Yes	Yes	No	No
TX-9	FT-Faculty	Savings: Will not renew special appointment when it expires	-	56,538	19,223			75,761	No	No	No	No
TX-10	FT-Admin	Cost: Hire of unbudgeted Wellness Counselor in later FY23	1	(83,713)	(28,463)			(112,176)	No	No	No	No
TX-11	FT-Faculty	Cost: Hire of unbudgeted History Faculty on 8/25	1	(51,579)	(17,537)			(69,116)	No	No	No	No
TX-12	FT-Faculty	Savings: Retirement of English Faculty in January 2024 - Delay refill until FY25	(1)	54,021	18,367			72,388	Yes	No	Yes	No
TX-13	FT-Admin	Savings: Delay hire of Admin Services Associate until January	-	27,327	9,291			36,618	Yes	Yes	No	No
TX-14	FT-Admin	Savings: Delay hire of Admin Services Associate until January	-	27,327	9,291			36,618	Yes	Yes	No	No
TX-15	EA-Other	Savings: Eliminate PT Admin Services Associate once FT position is hired in January	(1)	13,203	1,010			14,213	Yes	Yes	No	No

Appendix C: Detail on Deficit Mitigation Initiatives

Line #	Impacted Dept or Area	Initiative Description	Change in HC	FY24 Personnel Savings (cost)	FY24 Fringe Savings (cost)	FY24 Other Expense Savings (Cost)	FY24 Add'l Revenue	Total FY24 Savings (cost)	Does this negatively impact Students?	Does this negatively impact Staff?	Does this negatively impact the Mission?	Does this negatively impact Equity?
TX-16	FT-Admin	Savings: Adjust budget of Tutor position based on actual expenses	-	14,937	5,078			20,015	Yes	Yes	Yes	No
TX-17	PTL	Savings: Reduce budget based on lower enrollment and fewer sections in Fall 2023		295,000	22,568			317,568	Yes	Yes	Yes	No
TX-18	ECL	Savings: Reduce budget based on Summer 2023 actual expenses		65,000	4,973			69,973	Yes	Yes	No	No
TX-19	FT-Other	Savings: Reduce budget for Bookstore Supervisor expenses which will be reimbursed by Follett	(1)	98,276	33,414			131,689	No	No	No	No
TX-20	Overtime	Savings: Reduce budget for Bookstore Supervisor expenses which will be reimbursed by Follett	-	19,169	1,466			20,635	No	No	No	No
TX-21	Facilities	Savings: Reduce maintenance budget based on FY 23 actual levels				83,131		83,131	Yes	Yes	No	No
TX-22	Facilities	Savings: Reduce contracted security costs as the opening of Spring Lane is temporarily delayed				40,000		40,000	Yes	Yes	No	No
TX-23	Guided Pathways/ Advising	Savings: Reduced dues budget for Advising				900		900	Yes	Yes	No	No
TX-24	Library	Savings: Reduce books budget for library				3,000		3,000	Yes	Yes	No	No
TX-25	Academic/Student Affairs	Savings: Reduce budget for Dean of Academic/Student Affairs				5,000		5,000	Yes	Yes	No	No
TX-26	CEO	Savings: Reduce CEO budget				6,000		6,000	Yes	Yes	No	No
TX-27	Facilities	Savings: Reduce utilities and public safety budget by limiting building access on Saturdays				17,011		17,011	Yes	Yes	No	No
TX-28	Various	Savings: Reduce dues and memberships budget as expenses will be paid elsewhere				24,500		24,500	No	No	No	No
TX-29	Finance	Savings: Reduce credit card fees to FY 23 actual levels				11,000		11,000	No	No	No	No
TX-30	Various	Savings: Reduce food budget across campus, except for childcare center				7,312		7,312	Yes	Yes	No	No
TX-31	Room Rental Rev	Revenue: Contract out/rent space/machines at Spring Lane to area manufacturers					5,000	5,000	No	No	No	No
TX-32	Commission Rev	Revenue: Restore Budget for Bookstore Commission					88,500	88,500	No	No	No	No

**Connecticut Community Colleges**  
**Expenditure Plan General & Operating Funds**  
**FY24 Adopted Budget**

**All Colleges Consolidated**

<u>Account Name</u>	<u>CT State Total</u>	<u>College Office</u>	<u>System Office</u>	<u>Shared Services</u>	<u>Asnuntuck</u>	<u>Capital</u>	<u>Gateway</u>	<u>Housatonic</u>	<u>Manchester</u>	<u>Middlesex</u>	<u>Naugatuck</u>	<u>Norwalk</u>	<u>Northwestern</u>	<u>Quinebaug</u>	<u>Three Rivers</u>	<u>Tunxis</u>
<b>Revenue:</b>																
Tuition (Gross)	100,821,126	100,821,126														
Fees	50,536,207	37,106,282			1,356,307	751,669	1,296,369	703,575	473,068	573,325	1,123,841	1,372,599	14,140	879,123	2,950,924	1,934,985
State Appropriations	168,514,962	139,971,975	5,660,837	22,882,150	-	-	-	-	-	-	-	-	-	-	-	-
Addtl State Appropriation (Dev Edu and Outcomes)	9,649,964	9,649,964			-	-	-	-	-	-	-	-	-	-	-	-
GF Fringe Benefits Paid by State	-	-			-	-	-	-	-	-	-	-	-	-	-	-
OF Fringe Benefits Paid by State	39,980,379	39,980,379			-	-	-	-	-	-	-	-	-	-	-	-
Provide Operations Support Through Short-Term Recover	78,555,222	78,555,222			-	-	-	-	-	-	-	-	-	-	-	-
Private Gifts, Grants and Contracts	100,125	-			-	-	-	-	-	-	-	-	100,000	-	-	125
Sales of Educational Activities	970,128	-			20,000	28,000	140,000	180,000	90,128	14,000	150,000	190,000	-	-	-	158,000
All Other Revenue	2,022,645	-			123,000	109,000	332,500	291,000	119,769	109,000	102,076	156,000	27,300	201,750	375,000	76,250
Less Contra Revenue	(5,547,353)	(1,414,940)			(121,057)	(469,019)	(288,620)	(272,251)	(808,776)	(187,287)	(542,025)	(420,280)	(131,371)	(136,454)	(188,951)	(566,322)
<b>Total Revenue</b>	<b>445,603,405</b>	<b>404,670,008</b>	<b>5,660,837</b>	<b>22,882,150</b>	<b>1,378,250</b>	<b>419,650</b>	<b>1,480,249</b>	<b>902,324</b>	<b>(125,811)</b>	<b>509,038</b>	<b>833,892</b>	<b>1,298,319</b>	<b>10,069</b>	<b>944,419</b>	<b>3,136,973</b>	<b>1,603,038</b>
<b>Expenditures:</b>																
<b>Personnel Services:</b>																
Full Time (601000)	196,260,668	35,077,983	4,383,883	17,165,494	7,087,552	11,616,179	17,043,507	13,906,834	15,531,616	8,035,762	18,092,756	15,457,444	6,093,494	6,543,951	10,050,090	10,174,123
Continuing Part Time (601100)	451,465	-	-	-	-	-	68,410	-	-	97,200	101,964	55,408	-	-	31,973	96,510
Temporary Part Time (601200, 02, 03, 04, 601303)	12,201,900	870,087	89,352	56,472	854,275	1,141,381	1,798,925	849,572	1,223,453	711,836	1,740,383	798,500	227,019	479,929	617,204	743,511
Clinical EA (601201)	6,838,322	-	-	-	-	1,492,035	1,505,132	8,968	118,470	-	1,502,011	691,372	453,780	-	681,033	385,520
Contractual PTL (601302)	49,426,649	75,530	-	-	2,004,634	2,762,199	8,750,625	3,759,058	5,435,110	2,854,076	6,428,690	4,946,904	1,768,572	1,740,232	4,537,548	4,363,473
Contractual NCL (601300)	6,374,222	-	-	-	382,214	466,852	1,251,220	514,244	193,651	341,818	375,340	755,557	62,873	254,881	1,085,344	690,228
Contractual ECL (601301)	9,370,182	-	-	-	392,965	596,579	1,460,175	833,606	1,155,547	872,160	917,535	1,220,829	172,746	176,738	696,497	874,804
Student Labor (601400, 01, 02, 601406)	2,524,384	230,600	-	-	75,440	97,686	387,861	219,560	120,000	203,999	154,270	354,035	85,397	38,043	329,922	227,571
Overtime (601501, 601502)	1,106,033	7,500	-	-	40,000	79,083	358,785	162,521	-	25,000	245,771	86,988	20,829	25,164	9,422	44,970
All Other Personnel Services	5,741,407	490,000	12,821	343,726	244,348	426,194	567,260	437,836	582,934	293,111	582,198	559,570	220,806	251,510	346,725	382,369
Subtotal Personnel Services	290,295,231	36,751,700	4,486,056	17,565,692	11,081,428	18,678,188	33,191,900	20,692,199	24,360,781	13,434,963	30,140,919	24,926,608	9,105,516	9,510,448	18,385,757	17,983,078
<b>Total Personnel Services</b>	<b>290,295,231</b>	<b>36,751,700</b>	<b>4,486,056</b>	<b>17,565,692</b>	<b>11,081,428</b>	<b>18,678,188</b>	<b>33,191,900</b>	<b>20,692,199</b>	<b>24,360,781</b>	<b>13,434,963</b>	<b>30,140,919</b>	<b>24,926,608</b>	<b>9,105,516</b>	<b>9,510,448</b>	<b>18,385,757</b>	<b>17,983,078</b>
Fringe Benefits	86,738,901	11,667,998	1,174,781	5,316,458	3,335,099	5,810,572	9,206,414	6,077,685	6,953,831	4,136,417	8,892,022	6,613,382	2,687,531	2,664,237	6,252,444	5,950,030
<b>Total P.S. &amp; Fringe Benefits</b>	<b>377,034,132</b>	<b>48,419,698</b>	<b>5,660,837</b>	<b>22,882,150</b>	<b>14,416,527</b>	<b>24,488,760</b>	<b>42,398,314</b>	<b>26,769,884</b>	<b>31,314,612</b>	<b>17,571,380</b>	<b>39,032,941</b>	<b>31,539,990</b>	<b>11,793,047</b>	<b>12,174,685</b>	<b>24,638,201</b>	<b>23,933,108</b>
<b>Other Expenses:</b>																
Inst. Financial Aid/Match	14,425,133	-	-	-	441,601	954,244	2,263,199	1,290,218	1,675,023	787,065	1,982,915	1,625,395	436,877	453,662	1,204,327	1,310,607
Waivers	3,238,637	-	-	-	200,000	156,200	170,000	375,000	340,802	250,782	248,307	664,000	135,000	190,546	102,000	406,000
Utilities	11,058,605	35,250	-	-	369,550	839,700	1,270,000	1,387,260	1,162,857	350,525	1,311,698	1,346,500	569,875	329,790	1,130,350	955,250
All Other Expenses	78,484,968	11,867,592	1,378,069	29,163,210	1,344,510	2,517,904	7,698,309	5,387,039	1,966,330	2,391,920	2,546,194	5,478,170	616,157	1,171,611	2,770,672	2,187,281
<b>Total Other Expenses</b>	<b>107,207,343</b>	<b>11,902,842</b>	<b>1,378,069</b>	<b>29,163,210</b>	<b>2,355,661</b>	<b>4,468,048</b>	<b>11,401,508</b>	<b>8,439,517</b>	<b>5,145,012</b>	<b>3,780,292</b>	<b>6,089,114</b>	<b>9,114,065</b>	<b>1,757,909</b>	<b>2,145,609</b>	<b>5,207,349</b>	<b>4,859,138</b>
<b>Total Expenditures</b>	<b>484,241,475</b>	<b>60,322,540</b>	<b>7,038,906</b>	<b>52,045,360</b>	<b>16,772,188</b>	<b>28,956,808</b>	<b>53,799,822</b>	<b>35,209,401</b>	<b>36,459,624</b>	<b>21,351,672</b>	<b>45,122,055</b>	<b>40,654,055</b>	<b>13,550,956</b>	<b>14,320,294</b>	<b>29,845,550</b>	<b>28,792,246</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(38,638,070)</b>	<b>344,347,468</b>	<b>(1,378,069)</b>	<b>(29,163,210)</b>	<b>(15,393,938)</b>	<b>(28,537,158)</b>	<b>(52,319,573)</b>	<b>(34,307,077)</b>	<b>(36,585,435)</b>	<b>(20,842,634)</b>	<b>(44,288,163)</b>	<b>(39,355,736)</b>	<b>(13,540,887)</b>	<b>(13,375,875)</b>	<b>(26,708,577)</b>	<b>(27,189,208)</b>
<b>Transfers, Additional Funds and Commitments</b>																
Transfer In	30,541,279	-	1,378,069	29,163,210	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	(30,541,279)	(30,541,279)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Support Funding	5,000,000	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEERF Institutional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARPA Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers, Additional Funds and Commitments</b>	<b>5,000,000</b>	<b>(25,541,279)</b>	<b>1,378,069</b>	<b>29,163,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change</b>	<b>(33,638,070)</b>	<b>318,806,189</b>	<b>-</b>	<b>-</b>	<b>(15,393,938)</b>	<b>(28,537,158)</b>	<b>(52,319,573)</b>	<b>(34,307,077)</b>	<b>(36,585,435)</b>	<b>(20,842,634)</b>	<b>(44,288,163)</b>	<b>(39,355,736)</b>	<b>(13,540,887)</b>	<b>(13,375,875)</b>	<b>(26,708,577)</b>	<b>(27,189,208)</b>

**Connecticut Community Colleges**  
**Expenditure Plan General & Operating Funds**  
**FY24 Deficit Mitigation Changes**

All Colleges Consolidated

Account Name	CT State Total	College Office	System Office	Shared Services	Asnuntuck	Capital	Gateway	Housatonic	Manchester	Middlesex	Naugatuck	Norwalk	Northwestern	Quinebaug	Three Rivers	Tunxis
<b>Revenue:</b>																
Tuition (Gross)	-															
Fees	290,880												78,880		212,000	
State Appropriations	-															
Addtl State Appropriation (Dev Edu and Outcomes)	-															
GF Fringe Benefits Paid by State	-															
OF Fringe Benefits Paid by State	-															
Provide Operations Support Through Short-Term Recover	-															
Private Gifts, Grants and Contracts	-															
Sales of Educational Activities	-															
All Other Revenue	183,500				40,000	10,000					20,000				20,000	93,500
Less Contra Revenue	-															
<b>Total Revenue</b>	<b>474,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>78,880</b>	<b>-</b>	<b>232,000</b>	<b>93,500</b>
<b>Expenditures:</b>																
<b>Personnel Services:</b>																
Full Time (601000)	(8,340,266)	(2,629,440)			(124,253)	(534,397)	(1,133,417)	(774,757)	(307,351)	(376,545)	(659,287)	(356,182)	(239,224)	(375,106)	(319,082)	(511,225)
Continuing Part Time (601100)	-															
Temporary Part Time (601200, 02, 03, 04, 601303)	(1,328,237)				(275,688)	(232,906)	(290,012)	(60,056)	(107,656)	9,012	(215,300)		39,954	(44,506)	(137,877)	(13,203)
Clinical EA (601201)	(139,890)	(6,545)				(208,754)									75,408	
Contractual PTL (601302)	(5,023,104)	145,665				(50,000)	(1,250,000)	(168,324)	(800,000)		(850,000)	(1,500,000)		125,000	(380,446)	(295,000)
Contractual NCL (601300)	(154,568)														(154,568)	
Contractual ECL (601301)	(409,195)								(183,822)		(100,000)				(60,372)	(65,000)
Student Labor (601400, 01, 02, 601406)	(116,356)					(18,360)	(9,000)				(44,270)				(44,726)	
Overtime (601501, 601502)	(56,954)						(12,785)				(25,000)					(19,169)
All Other Personnel Services	(101,070)	114,345				(19,732)			(95,683)		(100,000)					
Subtotal Personnel Services	(15,669,639)	(2,375,974)	-	-	(399,940)	(1,064,149)	(2,695,214)	(1,003,137)	(1,494,512)	(367,533)	(1,993,857)	(1,856,182)	(199,270)	(294,612)	(1,021,662)	(903,597)
<b>Total Personnel Services</b>	<b>(15,669,639)</b>	<b>(2,375,974)</b>	<b>-</b>	<b>-</b>	<b>(399,940)</b>	<b>(1,064,149)</b>	<b>(2,695,214)</b>	<b>(1,003,137)</b>	<b>(1,494,512)</b>	<b>(367,533)</b>	<b>(1,993,857)</b>	<b>(1,856,182)</b>	<b>(199,270)</b>	<b>(294,612)</b>	<b>(1,021,662)</b>	<b>(903,597)</b>
Fringe Benefits	(3,617,780)	(1,005,642)			(84,670)	(220,816)	(504,151)	(280,888)	(244,696)	(127,336)	(322,866)	(235,852)	(78,279)	(149,938)	(158,814)	(203,833)
<b>Total P.S. &amp; Fringe Benefits</b>	<b>(19,287,419)</b>	<b>(3,381,616)</b>	<b>-</b>	<b>-</b>	<b>(484,610)</b>	<b>(1,284,965)</b>	<b>(3,199,364)</b>	<b>(1,284,025)</b>	<b>(1,739,208)</b>	<b>(494,869)</b>	<b>(2,316,723)</b>	<b>(2,092,033)</b>	<b>(277,548)</b>	<b>(444,550)</b>	<b>(1,180,476)</b>	<b>(1,107,430)</b>
<b>Other Expenses:</b>																
Inst. Financial Aid/Match	-															
Waivers	-															
Utilities	-															
All Other Expenses	(4,270,433)	(1,230,012)			(6,111)	(154,421)	(649,150)	(550,000)	(300,000)	(139,794)	(141,851)	(753,140)	(37,100)	-	(111,000)	(197,854)
<b>Total Other Expenses</b>	<b>(4,270,433)</b>	<b>(1,230,012)</b>	<b>-</b>	<b>-</b>	<b>(6,111)</b>	<b>(154,421)</b>	<b>(649,150)</b>	<b>(550,000)</b>	<b>(300,000)</b>	<b>(139,794)</b>	<b>(141,851)</b>	<b>(753,140)</b>	<b>(37,100)</b>	<b>-</b>	<b>(111,000)</b>	<b>(197,854)</b>
<b>Total Expenditures</b>	<b>(23,557,852)</b>	<b>(4,611,628)</b>	<b>-</b>	<b>-</b>	<b>(490,721)</b>	<b>(1,439,386)</b>	<b>(3,848,514)</b>	<b>(1,834,025)</b>	<b>(2,039,208)</b>	<b>(634,663)</b>	<b>(2,458,574)</b>	<b>(2,845,173)</b>	<b>(314,648)</b>	<b>(444,550)</b>	<b>(1,291,476)</b>	<b>(1,305,284)</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>24,032,232</b>	<b>4,611,628</b>	<b>-</b>	<b>-</b>	<b>530,721</b>	<b>1,449,386</b>	<b>3,848,514</b>	<b>1,834,025</b>	<b>2,039,208</b>	<b>634,663</b>	<b>2,478,574</b>	<b>2,845,173</b>	<b>393,528</b>	<b>444,550</b>	<b>1,523,476</b>	<b>1,398,784</b>
<b>Transfers, Additional Funds and Commitments</b>																
Transfer In	-															
Transfer Out	-															
Transfer In from Reserves	-															
Operations Support Funding	-															
HEERF Institutional	-															
ARPA Funding	-															
<b>Total Transfers, Additional Funds and Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change</b>	<b>24,032,232</b>	<b>4,611,628</b>	<b>-</b>	<b>-</b>	<b>530,721</b>	<b>1,449,386</b>	<b>3,848,514</b>	<b>1,834,025</b>	<b>2,039,208</b>	<b>634,663</b>	<b>2,478,574</b>	<b>2,845,173</b>	<b>393,528</b>	<b>444,550</b>	<b>1,523,476</b>	<b>1,398,784</b>

Connecticut Community Colleges  
 Expenditure Plan General & Operating Funds  
 FY24 Technical Re-Estimates & Use of Reserves  
 All Colleges Consolidated

Account Name	CT State Total	College Office	System Office	Shared Services	Asnuntuck	Capital	Gateway	Housatonic	Manchester	Middlesex	Naugatuck	Norwalk	Northwestern	Quinebaug	Three Rivers	Tunxis
<b>Revenue:</b>																
Tuition (Gross)	3,133,318	3,133,318														
Fees	(1,967,126)	(1,967,126)														
State Appropriations	-															
Add'l State Appropriation (Dev Edu and Outcomes)	-															
GF Fringe Benefits Paid by State	-															
OF Fringe Benefits Paid by State	-															
Provide Operations Support Through Short-Term Recovery	-															
Private Gifts, Grants and Contracts	-															
Sales of Educational Activities	-															
All Other Revenue	-															
Less Contra Revenue	(5,200,000)	(5,200,000)														
<b>Total Revenue</b>	<b>(4,033,808)</b>	<b>(4,033,808)</b>														
<b>Expenditures:</b>																
<b>Personnel Services:</b>																
Full Time (601000)	-															
Continuing Part Time (601100)	-															
Temporary Part Time (601200, 02, 03, 04, 601303)	-															
Clinical EA (601201)	-															
Contractual PTL (601302)	-															
Contractual NCL (601300)	-															
Contractual ECL (601301)	-															
Student Labor (601400, 01, 02, 601406)	-															
Overtime (601501, 601502)	-															
All Other Personnel Services	-															
<b>Subtotal Personnel Services</b>	<b>-</b>	<b>-</b>														
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>														
Fringe Benefits	(6,500,000)	(904,417)			(275,712)	(474,142)	(738,155)	(491,703)	(569,091)	(340,064)	(726,864)	(540,963)	(221,325)	(213,271)	(516,882)	(487,411)
<b>Total P.S. &amp; Fringe Benefits</b>	<b>(6,500,000)</b>	<b>(904,417)</b>			<b>(275,712)</b>	<b>(474,142)</b>	<b>(738,155)</b>	<b>(491,703)</b>	<b>(569,091)</b>	<b>(340,064)</b>	<b>(726,864)</b>	<b>(540,963)</b>	<b>(221,325)</b>	<b>(213,271)</b>	<b>(516,882)</b>	<b>(487,411)</b>
<b>Other Expenses:</b>																
Inst. Financial Aid/Match	-															
Waivers	-															
Utilities	-															
All Other Expenses	-															
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>(6,500,000)</b>	<b>(904,417)</b>			<b>(275,712)</b>	<b>(474,142)</b>	<b>(738,155)</b>	<b>(491,703)</b>	<b>(569,091)</b>	<b>(340,064)</b>	<b>(726,864)</b>	<b>(540,963)</b>	<b>(221,325)</b>	<b>(213,271)</b>	<b>(516,882)</b>	<b>(487,411)</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>2,466,192</b>	<b>(3,129,391)</b>			<b>275,712</b>	<b>474,142</b>	<b>738,155</b>	<b>491,703</b>	<b>569,091</b>	<b>340,064</b>	<b>726,864</b>	<b>540,963</b>	<b>221,325</b>	<b>213,271</b>	<b>516,882</b>	<b>487,411</b>
<b>Transfers, Additional Funds and Commitments</b>																
Transfer In	-															
Transfer Out	-															
Transfer In from Reserves	7,139,646	7,139,646														
Operations Support Funding	-															
HEERF Institutional	-															
ARPA Funding	-															
<b>Total Transfers, Additional Funds and Commitments</b>	<b>7,139,646</b>	<b>7,139,646</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change</b>	<b>9,605,838</b>	<b>4,010,255</b>			<b>275,712</b>	<b>474,142</b>	<b>738,155</b>	<b>491,703</b>	<b>569,091</b>	<b>340,064</b>	<b>726,864</b>	<b>540,963</b>	<b>221,325</b>	<b>213,271</b>	<b>516,882</b>	<b>487,411</b>

**Connecticut Community Colleges**  
**Expenditure Plan General & Operating Funds**  
**FY24 Revised Budget**

All Colleges Consolidated

Account Name	CT State Total	College Office	System Office	Shared Services	Asnuntuck	Capital	Gateway	Housatonic	Manchester	Middlesex	Naugatuck	Norwalk	Northwestern	Quinebaug	Three Rivers	Tunxis
<b>Revenue:</b>																
Tuition (Gross)	103,954,444	103,954,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	48,859,961	35,139,156	-	-	1,356,307	751,669	1,296,369	703,575	473,068	573,325	1,123,841	1,372,599	93,020	879,123	3,162,924	1,934,985
State Appropriations	168,514,962	139,971,975	5,660,837	22,882,150	-	-	-	-	-	-	-	-	-	-	-	-
Addtl State Appropriation (Dev Edu and Outcomes)	9,649,964	9,649,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GF Fringe Benefits Paid by State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OF Fringe Benefits Paid by State	39,980,379	39,980,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provide Operations Support Through Short-Term Recover)	78,555,222	78,555,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Gifts, Grants and Contracts	100,125	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	125
Sales of Educational Activities	970,128	-	-	-	20,000	28,000	140,000	180,000	90,128	14,000	150,000	190,000	-	-	-	158,000
All Other Revenue	2,206,145	-	-	-	163,000	119,000	332,500	291,000	119,769	109,000	122,076	156,000	27,300	201,750	395,000	169,750
Less Contra Revenue	(10,747,353)	(6,614,940)	-	-	(121,057)	(469,019)	(288,620)	(272,251)	(808,776)	(187,287)	(542,025)	(420,280)	(131,371)	(136,454)	(188,951)	(566,322)
<b>Total Revenue</b>	<b>442,043,977</b>	<b>400,636,200</b>	<b>5,660,837</b>	<b>22,882,150</b>	<b>1,418,250</b>	<b>429,650</b>	<b>1,480,249</b>	<b>902,324</b>	<b>(125,811)</b>	<b>509,038</b>	<b>853,892</b>	<b>1,298,319</b>	<b>88,949</b>	<b>944,419</b>	<b>3,368,973</b>	<b>1,696,538</b>
<b>Expenditures:</b>																
<b>Personnel Services:</b>																
Full Time (601000)	187,920,402	32,448,543	4,383,883	17,165,494	6,963,299	11,081,782	15,910,090	13,132,078	15,224,265	7,659,218	17,433,468	15,101,262	5,854,270	6,168,845	9,731,008	9,662,898
Continuing Part Time (601100)	451,465	-	-	-	-	-	68,410	-	-	97,200	101,964	55,408	-	-	31,973	96,510
Temporary Part Time (601200, 02, 03, 04, 601303)	10,873,663	870,087	89,352	56,472	578,587	908,475	1,508,913	789,515	1,115,797	720,848	1,525,083	798,500	266,974	435,423	479,327	730,308
Clinical EA (601201)	6,698,431	(6,545)	-	-	-	1,283,281	1,505,132	8,968	118,470	-	1,502,011	691,372	453,780	-	756,441	385,520
Contractual PTL (601302)	44,403,544	221,195	-	-	2,004,634	2,712,199	7,500,625	3,590,734	4,635,110	2,854,076	5,578,690	3,446,904	1,768,572	1,865,232	4,157,102	4,068,473
Contractual NCL (601300)	6,219,654	-	-	-	382,214	466,852	1,251,220	514,244	193,651	341,818	375,340	755,557	62,873	254,881	930,776	690,228
Contractual ECL (601301)	8,960,987	-	-	-	392,965	596,579	1,460,175	833,606	971,725	872,160	817,535	1,220,829	172,746	176,738	636,124	809,804
Student Labor (601400, 01, 02, 601406)	2,408,029	230,600	-	-	75,440	79,326	378,861	219,560	120,000	203,999	110,000	354,035	85,397	38,043	285,196	227,571
Overtime (601501, 601502)	1,049,079	7,500	-	-	40,000	79,083	346,000	162,521	-	25,000	220,771	86,988	20,829	25,164	9,422	25,801
All Other Personnel Services	5,640,337	604,345	12,821	343,726	244,348	406,462	567,260	437,836	487,251	293,111	482,198	559,570	220,806	251,510	346,725	382,369
Subtotal Personnel Services	274,625,592	34,375,725	4,486,056	17,565,692	10,681,487	17,614,040	30,496,686	19,689,062	22,866,269	13,067,430	28,147,061	23,070,426	8,906,246	9,215,835	17,364,094	17,079,482
<b>Total Personnel Services</b>	<b>274,625,592</b>	<b>34,375,725</b>	<b>4,486,056</b>	<b>17,565,692</b>	<b>10,681,487</b>	<b>17,614,040</b>	<b>30,496,686</b>	<b>19,689,062</b>	<b>22,866,269</b>	<b>13,067,430</b>	<b>28,147,061</b>	<b>23,070,426</b>	<b>8,906,246</b>	<b>9,215,835</b>	<b>17,364,094</b>	<b>17,079,482</b>
Fringe Benefits	76,621,121	9,757,939	1,174,781	5,316,458	2,974,717	5,115,614	7,964,108	5,305,094	6,140,044	3,669,017	7,842,292	5,836,567	2,387,927	2,301,028	5,576,748	5,258,786
<b>Total P.S. &amp; Fringe Benefits</b>	<b>351,246,713</b>	<b>44,133,665</b>	<b>5,660,837</b>	<b>22,882,150</b>	<b>13,656,205</b>	<b>22,729,653</b>	<b>38,460,795</b>	<b>24,994,156</b>	<b>29,006,313</b>	<b>16,736,447</b>	<b>35,989,354</b>	<b>28,906,993</b>	<b>11,294,173</b>	<b>11,516,863</b>	<b>22,940,843</b>	<b>22,338,267</b>
<b>Other Expenses:</b>	<b>322,703,726</b>															
Inst. Financial Aid/Match	14,425,133	-	-	-	441,601	954,244	2,263,199	1,290,218	1,675,023	787,065	1,982,915	1,625,395	436,877	453,662	1,204,327	1,310,607
Waivers	3,238,637	-	-	-	200,000	156,200	170,000	375,000	340,802	250,782	248,307	664,000	135,000	190,546	102,000	406,000
Utilities	11,058,605	35,250	-	-	369,550	839,700	1,270,000	1,387,260	1,162,857	350,525	1,311,698	1,346,500	569,875	329,790	1,130,350	955,250
All Other Expenses	74,214,535	10,637,581	1,378,069	29,163,210	1,338,399	2,363,483	7,049,159	4,837,039	1,666,330	2,252,126	2,404,343	4,725,030	579,057	1,171,611	2,659,672	1,989,427
<b>Total Other Expenses</b>	<b>102,936,910</b>	<b>10,672,831</b>	<b>1,378,069</b>	<b>29,163,210</b>	<b>2,349,550</b>	<b>4,313,627</b>	<b>10,752,358</b>	<b>7,889,517</b>	<b>4,845,012</b>	<b>3,640,498</b>	<b>5,947,263</b>	<b>8,360,925</b>	<b>1,720,809</b>	<b>2,145,609</b>	<b>5,096,349</b>	<b>4,661,284</b>
<b>Total Expenditures</b>	<b>454,183,623</b>	<b>54,806,495</b>	<b>7,038,906</b>	<b>52,045,360</b>	<b>16,005,755</b>	<b>27,043,280</b>	<b>49,213,153</b>	<b>32,883,672</b>	<b>33,851,325</b>	<b>20,376,945</b>	<b>41,936,617</b>	<b>37,267,918</b>	<b>13,014,982</b>	<b>13,662,472</b>	<b>28,037,192</b>	<b>26,999,551</b>
<b>Addition to (Use of) Funds Before Transfers</b>	<b>(12,139,646)</b>	<b>345,829,705</b>	<b>(1,378,069)</b>	<b>(29,163,210)</b>	<b>(14,587,505)</b>	<b>(26,613,630)</b>	<b>(47,732,904)</b>	<b>(31,981,348)</b>	<b>(33,977,136)</b>	<b>(19,867,907)</b>	<b>(41,082,725)</b>	<b>(35,969,599)</b>	<b>(12,926,033)</b>	<b>(12,718,053)</b>	<b>(24,668,219)</b>	<b>(25,303,013)</b>
<b>Transfers, Additional Funds and Commitments</b>																
Transfer In	30,541,279	-	1,378,069	29,163,210	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	(30,541,279)	(30,541,279)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In from Reserves	7,139,646	7,139,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Support Funding	5,000,000	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEERF Institutional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARPA Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers, Additional Funds and Commitments</b>	<b>12,139,646</b>	<b>(18,401,633)</b>	<b>1,378,069</b>	<b>29,163,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change</b>	<b>(0)</b>	<b>327,428,072</b>	<b>-</b>	<b>-</b>	<b>(14,587,505)</b>	<b>(26,613,630)</b>	<b>(47,732,904)</b>	<b>(31,981,348)</b>	<b>(33,977,136)</b>	<b>(19,867,907)</b>	<b>(41,082,725)</b>	<b>(35,969,599)</b>	<b>(12,926,033)</b>	<b>(12,718,053)</b>	<b>(24,668,219)</b>	<b>(25,303,013)</b>

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