

WESTERN CONNECTICUT STATE UNIVERSITY

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

ATTACHMENT E

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

Note:

* One Time Funding