DEPARTMENT OF HIGHER EDUCATION

FY 2023-24 JOINT BUDGET COMMITTEE HEARING AGENDA

Wednesday, January 11, 2022

Upon adjournment – 12:00

10:30-10:45 INTRODUCTIONS AND OPENING COMMENTS

Presenter: Dr. Angie Paccione, Executive Director, Colorado Department of Higher Education

10:45-11:00 COMMON QUESTIONS

Main Presenters:

- Dr. Angie Paccione, Executive Director, Colorado Department of Higher Education

Topics:

- Stimulus Program Implementation: Pages 18-22, Question 1 in the packet, Slide 11
- Rules Promulgated in FY 2021-22: Page 22, Question 2 in the packet, Slide 11
- Temporary FTE: Pages 22-23, Question 3 in the packet, Slide 11
- Partnership Agreement Cost: Page 23, Question 4 in the packet, Slide 11

11:00-12:00 DEPARTMENT-COORDINATED PROGRAMS

Main Presenters:

- Dr. Angie Paccione, Executive Director, Colorado Department of Higher Education

Topics:

- Open Educational Resources: Page 23, Slide 12
- College Affordability Initiatives and Awareness: Page 24, Slide 13
- Coordinated Statewide Affordability Message: Page 24, Slide 14
- H.B. 21-1330 FAFSA Taskforce: Page 25, Slide 15
- Teacher Preparation and the Science of Reading: Page 26, Slide 16

DEPARTMENT OF HIGHER EDUCATION

FY 2023-24 JOINT BUDGET COMMITTEE HEARING AGENDA

Wednesday, January 11, 2022

1:30-3:30 p.m.

1:30-3:15 PANEL 1: UNIVERSITY OF COLORADO SYSTEM, COLORADO STATE UNIVERSITY SYSTEM, COLORADO SCHOOL OF MINES, UNIVERSITY OF NORTHERN COLORADO

Main Presenters:

- Dr. Tony Frank, Chancellor, Colorado State University System
- Dale Pratt, Vice President of Finance and Administration / Chief Financial Officer, University of Northern Colorado
- Todd Saliman, President, University of Colorado System
- Dr. Paul C. Johnson, President and Professor, Colorado School of Mines

Supporting Presenters:

- Leslie Smith, Chair, University of Colorado Board of Regents
- Axel Brown, Chair, Intercampus Student Forum
- JaNet Hurt, Co-Chair, University of Colorado Staff Council
- Alan Slinkard, Co-Chair, University of Colorado Staff Council
- Cindy O'Bryant, Chair, University of Colorado Faculty Council

Topics:

- Requests R1, R2, and Cost Drivers: Pages 1-12, Questions 2-4 in the packet
- Enrollment and Financial Health: Pages 12-33, Questions 5-7 in the packet
- Faculty and Staff Compensation: Pages 33-43, Questions 8-11 in the packet
- Financial Aid and Affordability Messages: Pages 43-52, Questions 12-13 in the packet
- One-time Funding: Pages 52-56, Question 14 in the packet
- Open Educational Resources: Pages 56-59, Question 15 in the packet
- Teacher Education: Pages 59-62, Question 16 in the packet

3:15-3:30 INSTITUTE OF CANNABIS RESEARCH

Main Presenters:

- Dr. Jeff Smith, Interim Director, Institute of Cannabis Research

Supporting Presenters:

- Dr. Chad Kinney, Interim Provost and Executive Vice President for Academic Affairs, Institute of Cannabis Research

Topics:

- Request R4: Pages 62-63

Department of Higher Education

Hearing

Joint Budget Committee

January 11, 2023

COLORADO
Department of Higher Education

Agenda

- Department overview
- Higher education ecosystem
- Strategic plan
- First Term wins
- Budget requests
- Your questions

COLORADO
Department of
Higher Education

Department Overview

COLORADO
Department of Higher Education

COLORADO

Higher Education Policymakers in Colorado

- The Polis Administration
- Colorado General Assembly
- Colorado Commission on Higher Education
- Colorado Department of Higher Education
- 13 Institutional Governing Boards

COLORADO
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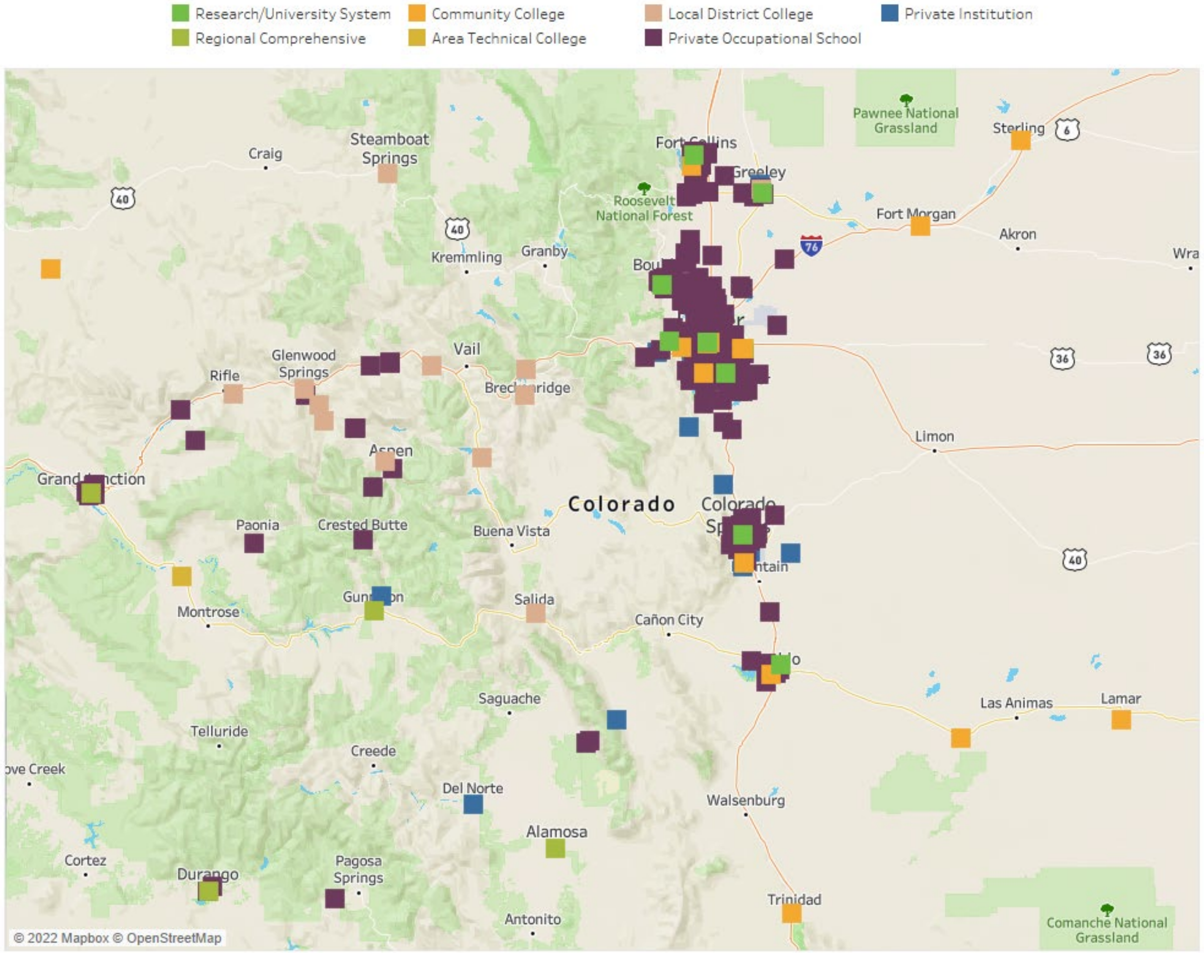
Higher Education

COLORADO

Colorado’s Institutions of Higher Education



8	Research/University System
5	Regional Comprehensive
13	Community College
3	Area Technical College
2	Local District College
273	Private Occupational School
75	Private Institution

COLORADO
Department of Higher Education

Strategic Plan for Higher Education

STRATEGIC GOAL #1
Increase Completion

STRATEGIC GOAL #2
Erase Equity Gaps

STRATEGIC GOAL #3
Improve Student Success

STRATEGIC GOAL #4
Commit to Affordability, Cost Containment and Innovation

First Term Wins

- More Completion, Less Debt
- Open Educational Resources
- Free Application Days
- Social Determinants of Student Success
- Zero-Cost Entry Level Training in Healthcare and Early Childhood
- Creation of the CASFA

DHE FY 2023-24 Budget Requests

R1 – State Funding Increase for Public Higher Education, including an additional $3M for COSI

R2—Tuition Spending Authority

R3—Fort Lewis College Native American Tuition Waiver

R4—Colorado Cannabis Research Funding-Institute for Cannabis Research (ICR)

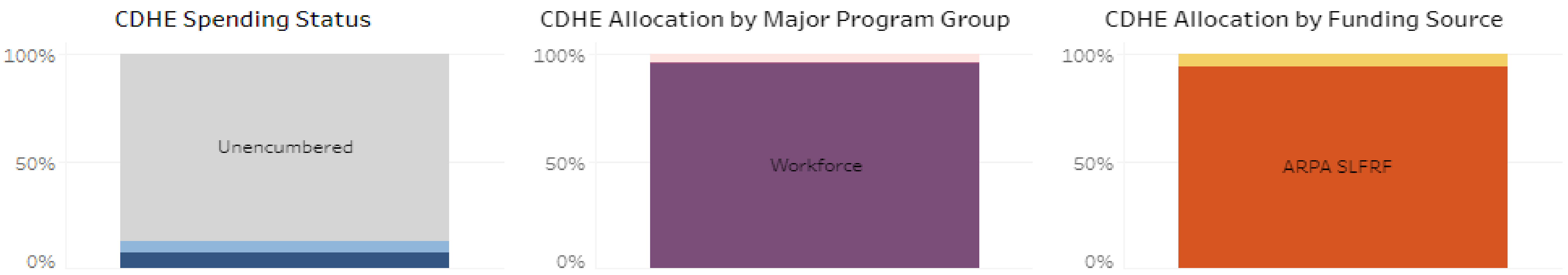
Budget Amendments

BA-01: Technical Adjustment for Fitzsimons Lease Purchase Agreement
BA-02: Strategic Staffing Support for Department of Higher Education

Legislative Set Asides

- $40.0M to provide zero-cost postsecondary education and training at Colorado's community colleges, district colleges and area technical colleges
- $5.0M to expand short-term nursing programs at community colleges to be able to graduate a larger number of skilled nurses to support the workforce needs of local hospitals

Stimulus Funding Implementation



Of our total allocation of $192 million we have sent $101.7 million to our partners as of December 31st, 2022.

FINISH WHAT YOU STARTED

COLORADO
Department of Higher Education

COLORADO
Colorado Opportunity Scholarship Initiative

#FinishWhatYouStartedCO

Common Questions

Open Educational Resources

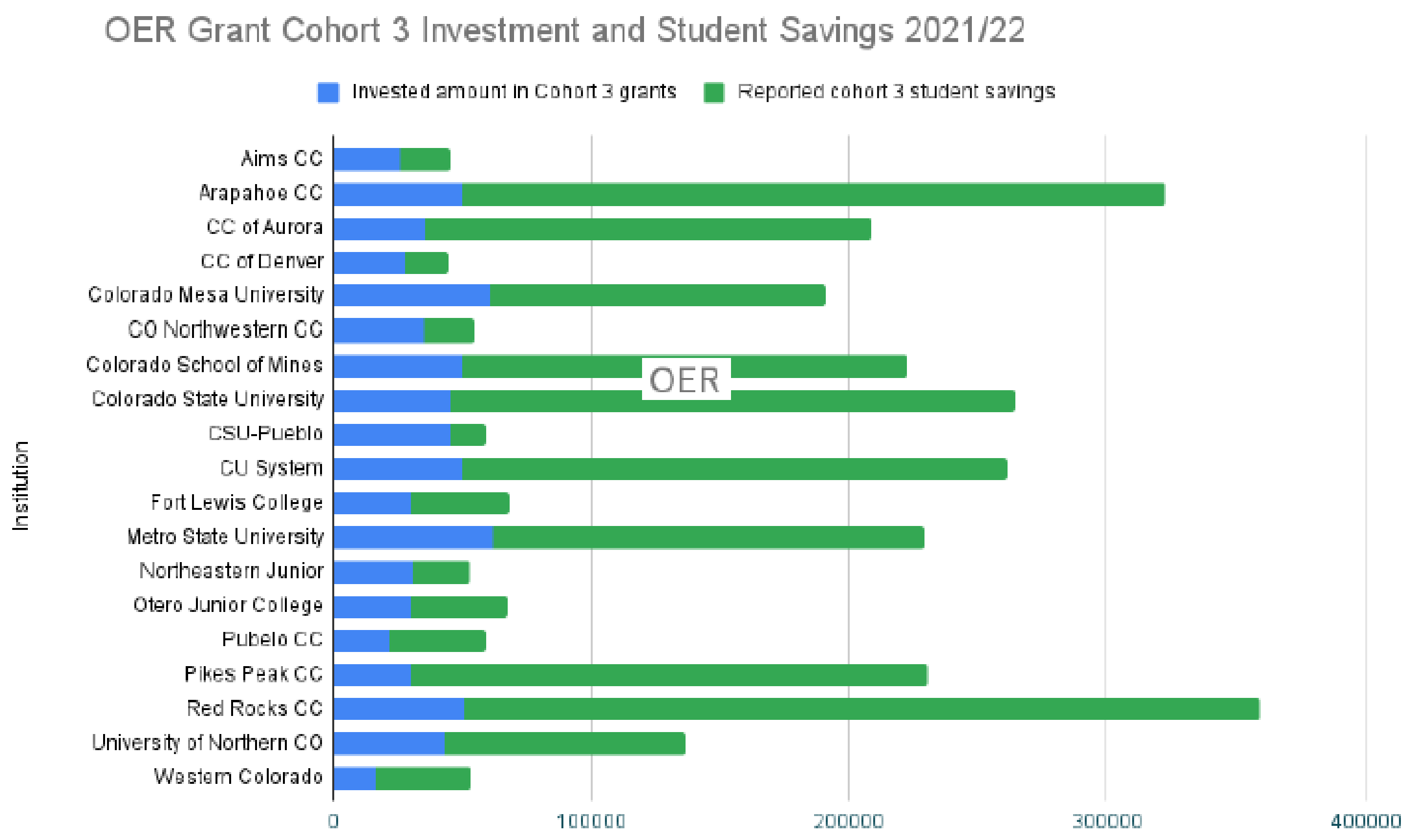


FIGURE 6: The invested amount into cohort 3 grants and the reported student savings.
Note: This figure does not include two Colorado Community College System grants.

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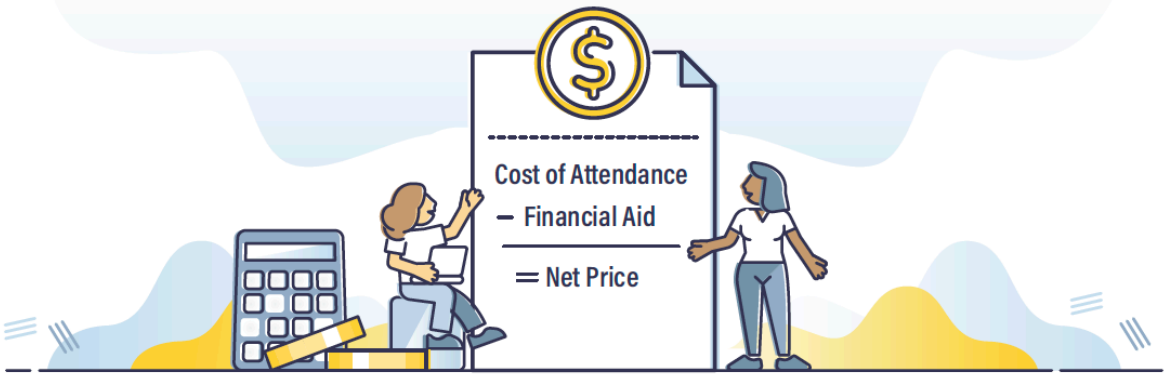
Increasing Financial Aid Completions

Affordability Message



Average Cost 2-year Institutions	
TUITION AND FEES	$4,000
INDEPENDENT OFF-CAMPUS HOUSING	$11,600
BOOKS AND SUPPLIES	$1,700
OTHER COSTS (OFF-CAMPUS)	$5,800
TOTAL COST OF ATTENDANCE	$23,100

Average Cost 4-year Institutions	
TUITION AND FEES	$10,500
INDEPENDENT OFF-CAMPUS HOUSING	$11,700
BOOKS AND SUPPLIES	$1,500
OTHER COSTS (OFF-CAMPUS)	$3,800
TOTAL COST OF ATTENDANCE	$26,900

	2-Year Institutions		4-Year Institution	
	% Receiving Aid	Average $ Awarded	% Receiving Aid	Average $ Awarded
$0-30,000	**99%**	**$8,200**	**100%**	**$12,500**
$30,001-$48,000	**97%**	**$7,700**	**100%**	**$12,500**
$48-001-$75,000	**92%**	**$5,900**	**95%**	**$10,600**
$75,001-$110,000	**51%**	**$3,900**	**82%**	**$6,900**
$110,000 or more	**33%**	**$1,500**	**60%**	**$4,300**

2021 Associate Degree Graduates

- 36% of graduates graduated with debt
- Average debt - $12,900
- Just 1.8% of graduates accrued debt greater than $30,000

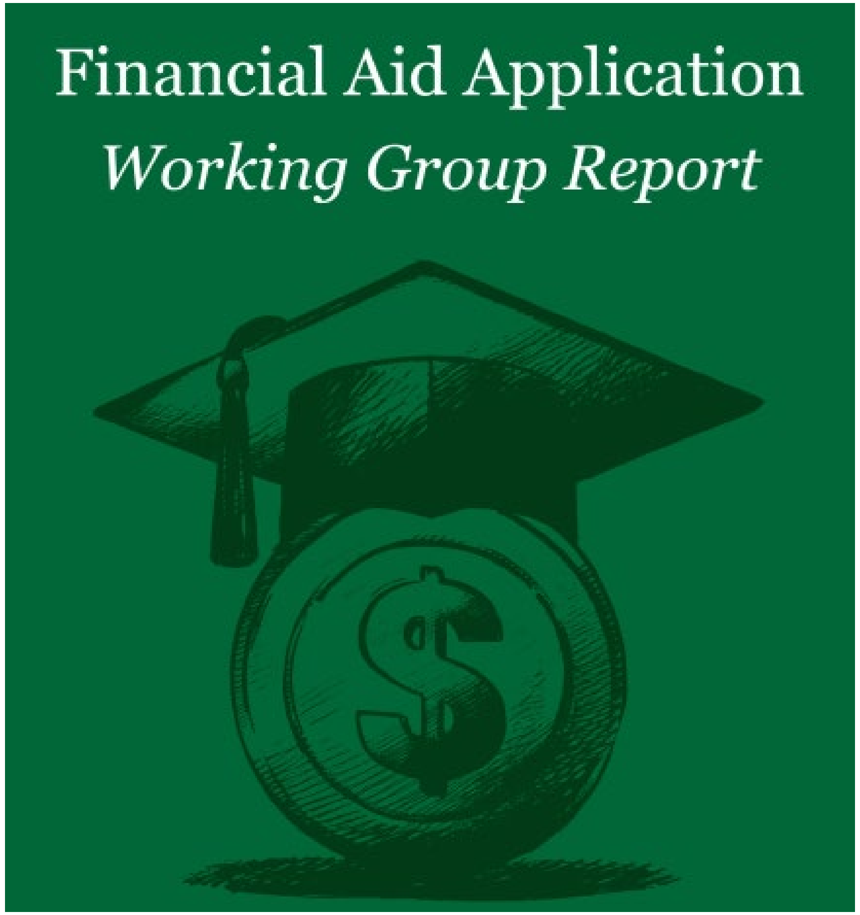
2021 Bachelor's Degree Graduates

- 53% of graduates graduated with debt
- Average debt - $25,300
- Just 8% of graduates accrued debt greater than $40,000

Source: Integrated Postsecondary Education Data System Student Charges Survey 2020-21

Financial Aid Application Working Group

Colorado will be in the **top 10%** in the country in financial aid application completion or will have **80% or more** of graduating seniors submit a financial aid application (FAFSA/CASFA) by **July 2026.**



COLORADO
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The Science of Reading

Core principles of high-quality teacher preparation programs:

PRINCIPLE 1 — Teacher preparation programs foster candidates' deep understanding of content knowledge, content knowledge for teaching, and general pedagogical knowledge.

PRINCIPLE 2 — Teacher preparation programs foster candidates' deep understanding of P- 12 learners, including their cognitive and socio-emotional development.

PRINCIPLE 3 — Teacher preparation programs provide intentional, coherent, and extensive clinical experiences for candidates.

PRINCIPLE 4 — Teacher preparation programs regularly monitor, assess, and evaluate the progress of their candidates through multiple measures to support, coach, and determine best steps with candidates.

PRINCIPLE 5 — Teacher preparation programs engage in robust, continuous improvement efforts.

Thank you!

DEPARTMENT OF HIGHER EDUCATION
FY 2023-24 JOINT BUDGET COMMITTEE HEARING AGENDA

Wednesday, January 11, 2023

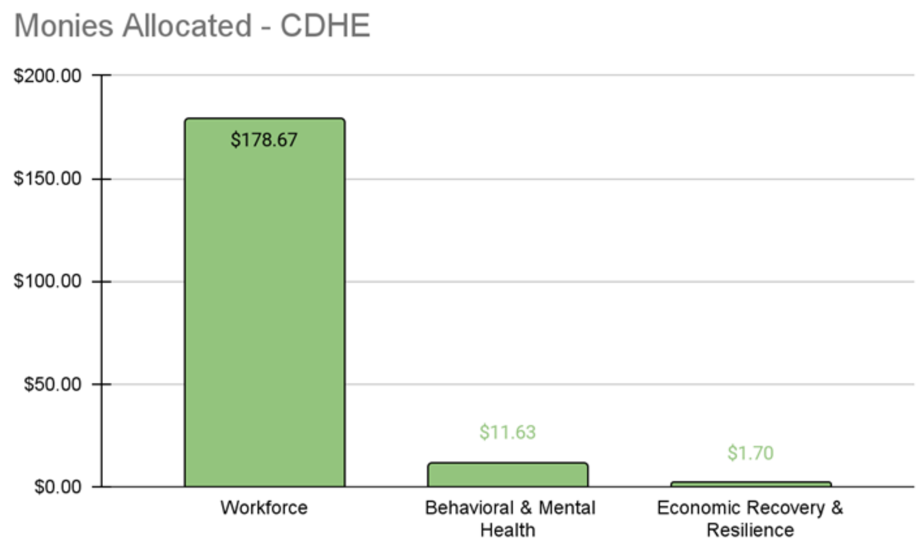
Upon Adjournment - Noon

DEPARTMENT OF HIGHER EDUCATION

COMMON QUESTIONS FOR DISCUSSION AT DEPARTMENT HEARINGS

1 Please describe the implementation plan for new programs added to the Department from one-time stimulus funds (such as the CARES Act, ARPA, and one-time General Fund), as well as any challenges or delays to program implementation. For the Department and the Colorado Opportunity Scholarship Initiative (where applicable), include a discussion of S.B. 21-232 and H.B. 22-1330 displaced workers and back-to-work grants, workforce development initiatives, and educator workforce initiatives.

The Colorado Department of Higher Education (CDHE) was allocated $192 million dollars of ARPA funds by the General Assembly to implement various programs to assist institutions of higher education and the State of Colorado in its recovery from the COVID-19 pandemic. The Department was appropriated these funds in the 2021 and 2022 legislative sessions. CDHE is overseeing 14 bills enacted in those sessions, which appropriated dollars to various stakeholders across the state, this includes institutions of higher education (Public and Private), non-profits, foundations, high schools, and other state departments. These monies were either direct pass-through to the abovementioned groups or expenditures in collaboration between CDHE and the abovementioned groups. CDHE's funding breakdown is shown below.



S.B. 21-232 Overview

The Colorado Recovery Plan-Developing Our Workforce expanded COSI's Displaced Workers Grant, named the Back to Work program. Through Senate Bill 21-232, a total of $15 million in American Rescue Plan Act funds are supporting students through June 2024. The Back to Work grant prioritizes individuals whose employment was impacted due to the pandemic and provides participants with wraparound and financial support to access and complete credentials or a degree within the grant term. Participants are incentivized to reskill, upskill, or complete industry-recognized credentials aligned with Colorado Top Jobs, prioritizing health care, education, information technology, and jobs with the most significant projected annual opportunities. Over the three-year grant term, the program will facilitate the completion of approximately 4,000 certificates and degrees.

Of the $15 million, $10.6 million has been allocated to the institutions, which includes the financial support funds and the student support services. The final disbursement of funds will be allocated to institutions in November 2023. These funds are intended to be spent through multiple years to ensure students are supported through their entire credential attainment.

H.B. 21-1330 Overview

Through House Bill 21-1330, COSI received $49 million in American Rescue Plan Act funds to support Higher Education Student Success, named the Finish What You Started (FWYS) program— $46.55 million in funds are provided directly to higher education institutions and have spending authority through June 2026, as well as $2.4 million in administrative funds to support through June 2026. The program prioritizes individuals who experienced an economic loss due to the pandemic, provides participants with wraparound student support services, and direct financial assistance to support continued persistence and certificate or degree completion.

Of the $46.55 million, $18.3 million has been allocated to the participating institutions of higher education to provide direct financial support and student support services. This is a 5-year program; therefore, all spending is expected to be complete by June 2026.

Federal funding has provided COSI with an opportunity to utilize its evidence-based model of financial student support services to assist all Colorado public institutions and expand and create programming focused on addressing equity gaps, significant enrollment declines, high job loss rates, continuing unemployment, and address the disruption to the workforce caused by the pandemic. COSI was tasked with moving the program forward quickly to get funds into the hands of institutions to launch programs and support students; COSI and the COSI Advisory Board (The Board) accomplished this within a few short months.

The bill became law in June, and COSI moved to finalize allocations by July and released a request for proposal within the same month. Institutions applied for the funds in August and September, and the applications were reviewed by The Board within the same months. The statute provides The Board discretion to require revisions to the student assistance plans to ensure compliance with the statute and progression toward meeting goals. During this initial approval process, The Board required some institutions to revise their student assistance plans before final approval and awarding the allocations.

During this time, The Board also worked with the Attorney General's office on emergency rules, which were finalized in November 2021. COSI was fortunate to receive administrative funds, and the staff was hired in September to support administrative operations and provide technical assistance for institutions. October was spent training new staff, working with institutions to address Board requested revisions, working on the year one statement of work and program budget, and preparing agreements. By November and December, staff and institutions were on target to finalize year-one documents and agreements. At this time, CDHE was assigned a Recovery Officer. This individual's knowledge of the federal rules and support of programs and the department was essential to ensuring alignment between the program as defined in statute with federal guidelines for funds required additional administration for both COSI staff and the institutions.

In 2021-2022 institutions advocated for flexibility in eligibility to participate in the program. The original definition for the some college, no degree population in statute was limiting as it did not allow students to pursue career pathways and stackable credentials. CDHE supported SB22-192, which amended the program eligibility to ensure more students could participate and pursue sustainable careers.

H.B. 21-1220 Overview

House Bill 21-1220 created three programs to remove barriers to educator preparation with the goal of providing support to educator candidates entering the educator workforce. The programs created are (1) a student educator stipend program (2)a test stipend program (3) a temporary loan forgiveness program.

Student educator stipend program offers stipends to students participating in a sixteen or thirty-two week academic residency program for student teaching. Participating students in the sixteen week program are eligible for up to $11,000 per the bill and up to $22,000 for the thirty-two week program.

Educator test stipend program pays the fees and costs including travel and lodging associated with testing required for licensure.

Temporary loan forgiveness program offers $5,000 of assistance toward forgiving student loan debt per applicant per year.

As of December 2022, the Department has sent out $17.45 million of the Educator and Test Stipend Funds to the participating institutions of higher education. The original allocation for the Educator and Test Stipends equals $42,000,000. Additionally, the temporary loan forgiveness program has applied $514,587 in loan forgiveness toward qualified applicants out of the original $10M allocation.

Additional Pass-Through Programs

CDHE received funding to pass through to an institution of higher education for six programs that are administered by that institution:

Program	Administered by
SB22-226: Healthcare Workforce in Demand Credentials	Colorado Community College System
SB22-181: Behavioral Health Care Workforce Development	Colorado Community College System
HB21-1264: Career and Technical Education	Colorado Community College System
SB22-147: Funding Behavioral Health-Care Services for Children	University of Colorado Anschutz

SB21-137: Behavioral Health Recovery Act	University of Colorado Anschutz
HB22-1302: Regional Health Connector Workforce Program	University of Colorado Anschutz

2 Please identify how many rules you have promulgated in the past year (FY 2021-22). With respect to these rules, have you done any cost-benefit analyses pursuant to Section 24-4-103 (2.5), C.R.S., regulatory analyses pursuant to Section 24-4-103 (4.5), C.R.S., or any other similar analysis? Have you conducted a cost-benefit analysis of the Department's rules as a whole? If so, please provide an overview of each analysis.

The Colorado Department of Higher Education has limited rulemaking authority, which is allowable in two program areas (1) Colorado Opportunity Scholarship Initiative (2) the Division of Private Occupational Schools, both of which promulgated rules required by legislation passed in 2021.

Rules Promulgated:
4.0 Use of American Rescue Plan funds to support student success in obtaining postsecondary credentials
5.0 Student aid applications completion grant program

H.B. 21-1330, appropriating $50 million of American Rescue Plan funds to the Colorado Opportunity Scholarship Initiative to support students impacted by the COVID-19 pandemic in obtaining a postsecondary credential or degree. HB21-1330 directed the COSI Advisory Board to adopt necessary rules and distribute the funds to institutions of higher education as soon as practicable. These rules establish criteria for the eligibility of students and community partner programs to participate in the initiative. Emergency rules were adopted in July 2021, and the final rules were effective on November 14, 2021.

There were two substantive changes that had a fiscal impact for the Division of Private Occupational Schools (DPOS), which were:

- Fee Decrease: DPOS is a cash-funded Division that derives its revenue through fees. The division last increased fees in January 2017. In 2022, DPOS reduced transcript fees from $35.00 to $20.00. The change filed with the secretary of state inadvertently reflected that our fee change was only a $5.00 reduction. Therefore, legal counsel filed a correction to the Secretary of State's office further reduction the transcript fee to $20 per transcript request
- DPOS also made rule changes to clarify the change regarding programmatic accreditation for construction schools as outlined in C.R.S. section 23-64-104 2(a) and (b); C.R.S. section 23-64-112 (1)(t); C.R.S. section 23-64-123(l)(l). The Department received $98,796 for implementation for program costs, including 0.6 FTE.

3 How many temporary FTE has the Department been appropriated funding in each of the following fiscal years: FY 2019-20, FY 2020-21, FY 2021-22, and FY 2022-23? For how many of the temporary FTE was the appropriation made in the Long Bill? In other legislation? Please indicate the amount of

funding that was appropriated. What is the department's strategy related to ensuring the short term nature of these positions? Does the department intend to make the positions permanent in the future?

Temporary FTE appropriated by Fiscal Year:
FY19-20 = 3.9
FY20-21 = 5.7
FY21-22 = 4.9
FY22-23 = 9.6

The above FTE were funded through one-time funds. The Department has hired based on the short-term nature of these positions and is working on executing effective programs based on these limited-terms. The Department does not have the funding to continue supporting these funds past their terms, therefore any attempt to make the positions permanent would be a decision by the General Assembly.

4 Please provide a description, calculation, and the assumptions for the fiscal impact of implementing the provisions of the Partnership Agreement, including but not limited to changes in annual leave accrual, holiday pay, and paid family and medical leave. If your department includes employees who are exempt from the Partnership Agreement, please indicate whether or not you intend to implement similar benefit changes as those required for covered employees. Please provide a breakdown of the fiscal impact of implementing the provisions of the Partnership Agreement for: a) employees who are subject to the Agreement, and b) employees who are exempt from the Agreement.

The cost to departments for employees using the paid family medical leave was requested and approved last year (DPA FY 2022-23 R-02). For FY 2023-24 the cost is part of the POTS appropriation called Temporary Employees Related to Authorized Leave. The adjustment to annual leave and the additional holiday, as noted in the fiscal note for the bill (S.B. 22-139) were expected to be minimal and if necessary, will be addressed through the annual budget process. The Governor's November 1, 2022 budget included funding for the economic articles of the Partnership Agreement, including funding for paid family medical leave. A January budget amendment has been submitted to request funding adjustments related to the Partnership Agreement. In addition, OSPB will provide the JBC with a breakdown of the fiscal impact of implementing the Partnership Agreement by department.

DEPARTMENT-COORDINATED PROGRAMS

- [Rep. Bockenfeld/ Sen. Zenzinger] Discuss the Open Educational Resources program, the return on investment for students, and how it relates to your strategic planning.

The Open Educational Resources (OER) program supports the development and adoption of free, openly licensed textbooks and other learning materials. With the average cost of textbooks and course materials being $1,240 for the 2022-23 school year (College Board's Trends in College Pricing and Student Aid 2022), the OER program is a key component in our strategic plan to make higher education more affordable. To date the grant program has addressed more than 900 courses, awarded funding to 87% of eligible public higher education institutions, and saved students an estimated $20.5 million from the State's investment of $2.425 million, returning nearly $10 for every $1 invested. Additionally, the program has supported the pursuit of "Z-degrees," which are degrees that can be completed with zero textbook cost. Notable examples of Z-degree conversion underway in Colorado are the Spanish BA at Colorado State University Pueblo, AA and AS degrees at Community College Denver, and the BS in Mathematics at the University of Colorado Denver. The next cycle of grants will be awarded in Spring 2023.

- [Sen. Zenzinger] Discuss initiatives you are working on related to college affordability and increasing awareness about financial aid.

House Bill 22-1366 (Improving Students' Postsecondary Options) established several programs concerning postsecondary career and education options for students, including $500 stipends for teachers who successfully complete a financial aid training. The Department of Higher Education (CDHE) has an outreach team to provide this training in partnership with the Colorado Department of Education (CDE), school districts, and charter schools.

The training will include:

- Career advising - part of student's individual career and education plans (ICAP)
- Financial literacy including information on the - Free Application for Federal Student Aid (FASFA) and the Colorado Application for State Financial Aid (CASFA)
- How to support the completion of the FAFSA and CASFA
- Postsecondary options and return on investment of postsecondary education,; and
- Scholarships and financial assistance for students

The Department will modify and continue to develop content related to financial aid and FAFSA/CASFA and has hired four foster care student navigators to assist foster and homeless youth in pursuing postsecondary education options.

- [Staff/Sen. Bridges] Last year institutions indicated that they supported development of a coordinated statewide affordability message about postsecondary education, but there was little progress on this. (1) Do you support this concept?; (2) If so, do you have a recommendation for how to move forward to identify a common statewide message?

The Department is supportive of the efforts to identify a statewide affordability message about postsecondary education. We understand the cautious approach from institutions of higher education to ensure that the message is accurate and does not unintentionally mislead students. The state budget for higher education fluctuates greatly with the state's economic forecast and the Department wants to ensure that an affordability message created today will be true for eligible students in the future years if there is a possible economic downturn.

The Department convened the institutions to rally around a statewide message last year but could not find a consensus. Instead, a number of institutions have announced their own individual "promise programs" and other initiatives aimed at affordability. We are supportive of a stronger approach to ensure a statewide message is created that everyone feels comfortable with.

- [Sen. Zenzinger] The H.B. 21-1330 task force on FAFSA had several key findings – Please highlight them and let us know how we might implement them.

The recommendations from the report and follow-up actions are:

- Develop a team to serve as a resource on student aid applications, including staff to assist in statewide aid application completion, with accountability for implementing and maintaining work group recommendations, as many will require additional staff resources. Staff should also be dedicated to making necessary technical upgrades and maintenance of both the CASFA application itself and the way in which it is integrated with institutional data systems to ensure a positive user experience and seamless interface with postsecondary systems.
    - Funded through HB 22-1366, a FAFSA coordinator was hired for two years to provide ongoing operation and maintenance to the FAFSA Completion Tool. The coordinator will also work directly with school districts on data agreements, correspondence, and training. School districts rely on the information provided by the tool to support FAFSA completion efforts.
- Update the FAFSA/CASFA toolkit to provide more information to districts and students and families on technical aspects of FAFSA/CASFA completion.
    - The Department hired a CASFA program manager to oversee improvements to Colorado's Application for Student Financial Aid (CASFA). The updated CASFA tool launched in October 2022 and offers more user autonomy and functionality, such as editing and revising an existing application and password reset. The Department also plans to develop a CASFA toolkit for administrators, advisors, and students by July 2024.
- Implement a communications campaign in multiple languages to increase awareness about the benefits of filing a FAFSA or CASFA.
    - In winter 2022 the Department received one-time funds from the Governor's Emergency Education Relief Fund to implement a campaign. The Department's new FAFSA coordinator will provide the direction of the campaign and report on its success.
- Create a state-endorsed financial aid certification for school counselors, teachers, and community partners to ensure students receive accurate filing information.
    - House Bill 22-1366 (Improving Students' Postsecondary Options) established several new programs concerning postsecondary career and education options for students, including the creation of $500 stipends for teachers who successfully complete financial aid training.
- Work with financial aid offices to streamline the verification process across institutions to minimize barriers for students
    - The Department is initiating discussions with institutions to use a common verification form, or the universal form developed by the U.S. Department of Education with the goal of the same student experience for the verification process, regardless of institution.
- Provide grants to high schools to support innovation in application completion initiatives at the district level and explore making completion of the FAFSA or CASFA a high school graduation requirement, recognizing that such a requirement needs foundational supports to be successful.
    - H.B. 21-1330 created the Fund My Future grant under the Colorado Opportunity Scholarship Initiative (COSI). COSI received $1.5 million to assist local education providers in implementing strategies to increase the number of students who complete a student aid application FAFSA or CASFA before graduating high school. The local education provider must require students to complete a student aid application before graduation unless the student is eligible to waive the requirement. To utilize all funds, COSI will support approximately 6-8 high schools throughout the state. Thus far, three schools have been awarded grant funds totaling $900,000 and launched

their programs in the academic year 2022-2023. The COSI Board awarded three schools in 2021-2022, and they received their first payment in 2022-2023 and began programming in fall 2022. COSI expects to award the remaining funds by June 30, 2023.

- [Sen. Bridges]: How are you helping to ensure teacher preparation programs teach the science of reading? How are you partnering with the Department of Education to address this issue?

As part of the joint program authorization and reauthorization processes (including site visits) by the Colorado Department of Education (CDE) and CDHE, deep dives are taken by qualified CDE staff into the science of reading and its application to programmatic coursework at each institution. Educator Preparation Programs (EPPs) provide endorsement matrices, syllabi, and accompanying documentation to CDE months prior to such visits and those materials are peer reviewed by content experts in particular subject area fields, including reading. All documentation is reviewed by CDE staff prior to site visits to identify the unit's strengths and opportunities for improvement. Additional information is requested from the EPP as needed.

During site visits, CDE staff observe courses where reading concepts are taught, and interviews are conducted with various stakeholder groups including current and former candidates and faculty. During such interviews, reviewers engage at a deep level to discern the level of comprehension and application that stakeholders have. If, between the peer reviews and the interview sessions, there are areas of concern, agency staff make recommendations for how to improve the inclusion of the science of reading in the curriculum. In a situation where there appears to be a particular lack of inclusion of those skills, agency staff can recommend to the State Board that a program be placed on conditional reauthorization until such time as those concerns are remedied.

DEPARTMENT OF HIGHER EDUCATION

FY 2023-24 JOINT BUDGET COMMITTEE HEARING AGENDA

Wednesday, January 11, 2023

1:30-3:30 pm

PANEL 1: UNIVERSITY OF COLORADO SYSTEM, COLORADO STATE UNIVERSITY SYSTEM, COLORADO SCHOOL OF MINES, UNIVERSITY OF NORTHERN COLORADO

Note: Questions for all institutions are the same, except as follows: (1) In some cases questions are not applicable to the institution, in which case the response may be "N/A"; (2) Any questions that are specific to one institution are included at the end of this list, and identified with a separate header.

INTRODUCTIONS

1 Please briefly introduce yourself and the institution(s) you represent.

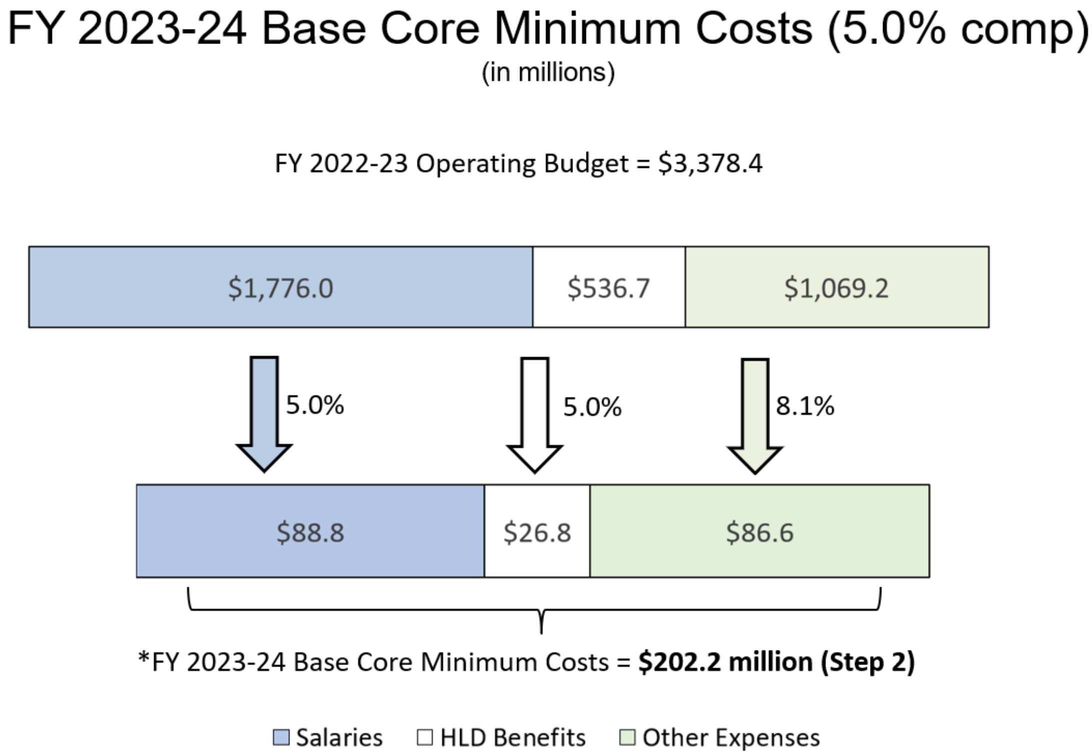
REQUESTS R1, R2, AND COST DRIVERS

2 [Staff] Is the Executive Request, including General Fund in R1 and projected tuition rate increases in R2, sufficient to cover cost drivers at your institution? Why or why not? Do you have other comments about the request?

University of Colorado System: No. While we are grateful for the increase requested by the Governor, the combined state funding and tuition rate increases are not enough to cover cost drivers, known as base core minimum costs, at the University of Colorado in FY 2023-24. In addition to the Step 1 funding requested by the Governor to make progress on state policy goals, CU requests that base core minimum costs increases be fully funded (through a combination of state funding and tuition rate increases) and allocated through Step 2 of the funding model.

The core minimum cost need for all of higher education in FY 2023-24 is estimated to be around $202 million (not including the statutory required increases for financial aid). This is illustrated in Chart 2a below.

2a: Statewide Higher Education Base Core Minimum Costs



The Governor's request for state funding for operating ($69.9 million) and tuition rate increases ($119.1 million) combined is around $189 million. The tuition rate assumption in the Governor's request included a 4.0 percent increase in resident and 5.5 percent increase for non-resident tuition. Importantly, is unlikely that the non-resident student market will be able to accommodate a 5.5 percent tuition rate increase without negatively impacting student enrollment and resulting in less revenue since pricing is already at or above peer institution prices. As described in table 2b below, CU's combined E&G operating budget, which is primarily comprised of state funding and tuition, is around $1,400.0 million in the current year, FY 2022-23. Just like any other state agency, CU has annual cost increases associated with common policy-like expenses, including: salary, health life dental (HLD), and other expenses (CPI). Assuming a 5.0 percent increase in salary (Governor's request), a 5.0 percent increase in HLD (Governor's request), and an inflationary increase of 8.1 percent (LCS Forecasted 2022 CPI – December 2022), CU's anticipated base core minimum cost increase is around $82.9 million (which is a 5.9 percent increase over the prior year). At CU, a 4.0 percent tuition rate increase assumed for both resident and non-resident students would generate around $45.3 million. The Governor's state funding request for CU is around $17.4 million. The combination of CU's estimated tuition revenue and state funding in the Governor's request is around $62.7 million in FY 2023-24. The shortfall is shown on the following page.

$82.9 million expenses (base core minimum costs)

- $62.7 million revenue (Governor's request + estimated tuition revenue)

$20.2 million shortfall

2b: University of Colorado Base Core Minimum Costs

Base Expenses (in millions)	A FY 2022-23 E&G Expenses	B % Expense Increase	C = A * B Estimated FY 2023-24 E&G Expense
Salary	$753.4	5.0%	$37.7
HLD	$251.5	5.0%	$12.6
Other Expenses (CPI)	$403.5	8.1%	$32.7
Base Core Minimum Costs	**$1,408.4**	**5.9%**	**$82.9**

Base Revenue (in millions)	D FY 2022-23 Tuition Revenue	E Tuition Rate Assumption	F = D * E Estimated FY 2023-24 Tuition Revenue
Resident Tuition	$453.2	4.0%	$18.1
Non-Resident Tuition	$679.5	4.0%	$27.2
Total Revenue	**$1,132.6**	**4.0%**	**$45.3**

C Estimated FY 2023-24 Base Core Minimum Cost	F Estimated FY 2023-24 Tuition Revenue	G Governor's Request FY 2023-24 State Funding Increase	H = C - F - G Estimated FY 2023-24 Funding Shortfall
$82.9	**$45.3**	**$17.4**	**$20.2**

The University of Colorado supports the January 2023 Governing Board request, which covers the full base core minimum cost increase through Step 2 of the funding model, as well as the Governor's request for additional investments to fund and make progress on desired policy areas through Step 1 of the model.

Colorado State University System: No. While the request does reflect a 4.1% to 4.7% increase (depending on tuition rates) in projected Education and General (E/G) revenues, it is not sufficient to cover anticipated compensation increases of equal amounts for all of CSU's employee groups. Meanwhile, additional inflationary costs related to employee health insurance and operating expenses like utilities and insurance costs add to the reasons why the requested amounts do not cover cost drivers. In total, we expect to be up to $21m short of mandated costs if the request is adopted.

We note that these projections do not include the costs of the FAMLI medical leave benefit. To align CSU with the rest of the State government for its employer share and employee share would require $2.8m for January 2023 through June 2023. For fiscal year 2023-24, the financial impact of CSU contributing both the employee and employer share of 0.9% is approximately $5.6m that needs to be identified from existing one-time budget.

With respect to capital construction, the request asks CSU to cover the Certificate of Participation (COP) payments for the Shepardson Hall renewal project funded by SB 19-219. In the current year's budget, the State is covering this payment, and continued State support was the legislative intent of that bill. This would require another $1.2 million of expense. Additionally, the current year's budget also funded Phase 1 of the Clark Building Renewal project. However, the request does not fund Phase 2. We have responded to follow up questions from OSPB and believe we could stretch the Phases 2 and 3 funding to three years instead of two. The original request for Phase 2 was $37.7 million and Phase 3 was $34.5 million. Dividing $72.2m equally over the next three years would entail a General Fund appropriation of $24 million per year, saving $13.7 million in FY 2023-24.

Even considering all these factors, at a high-level view of the situation, it is worth noting that Colorado remains one of the most efficient higher education systems in America in terms of degrees produced per taxpayer dollar. It accomplishes this while maintaining a tuition rate in the middle of the national marketplace. Continued and additional state support will allow us to maintain our performance on behalf of the state.

Colorado School of Mines: No. Historically, core minimum costs increases have not been fully funded by the state or attainable through tuition increases. For FY2024, utilizing current assumptions for cost increases (5% increase in salaries and benefits along with other costs increasing at an expected 8.1% rate of inflation), the executive request would cover only about half of the overall expense increase.

As discussed in the briefing, Colorado's state funding per student is estimated to be 49th in the country. To keep pace with rising costs, serve students more effectively and meet state workforce goals, we believe the State should prioritize its investment in higher education. This investment should be viewed as a crucial component of the State's strategy to foster economic growth.

University of Northern Colorado: No, the Executive Request is not sufficient to cover cost drivers. Along with other Colorado institutions of higher education, UNC must first consider base core minimum cost increases to Salaries, HLD benefits, and Other Expenses, in evaluating and identifying our need for state funding improvements. The Executive Request includes support for the COWINS Partnership Agreement which mandates a 5% increase in compensation for state classified employees, which must be extended to other exempt faculty and staff employees, as well. The Executive Request also includes an estimated 5% increase for HLD benefits, and the 2022 Colorado inflation forecast from Legislative Council Staff indicates an inflation rate of 8.1% will impact Other Expenses. These cost increases alone would represent an estimated impact of $7.4 million, a 5.8% increase, in state-supported Education and General (E&G) expenses.

The Executive Request includes in R2 a resident tuition increase cap of 4% and an assumed 5.5% tuition increase for non-resident students. It also includes a proposal that almost 40% of the $69.9 million in increases proposed for institutions via the R1 General Fund should be allocated through Step 1 of the funding model, the Performance and Ongoing Additional Funding section. The outcome of these assumptions results in an estimated 5.2% combined overall increase for UNC, falling more than 10% short of the 5.8% in estimated impacts from only the base core minimum cost increases.

Furthermore, the Step 1 allocation of the funding model, representing Performance and Ongoing Additional Funding, is not intended, as the name indicates, to cover base core minimum cost increases. In fact, the Step 1 funding requires annual responses to a legislative RFI to explain how funds allocated as such are being used to "reduce and eliminate the retention rate gap and increase enrollment, and ultimately successful completion, of the targeted student groups," meaning institutions would be unable to respond to the expected performance outcomes if such funds were utilized to cover core minimum cost increases for existing operations. For UNC, excluding the inapplicable allocation of funding via Step 1, the Executive Request would fall short of covering the 5.8% in estimated impacts from base core minimum cost increases by an additional $1.5 million, resulting in a comparative increase of only 4%, or a total shortfall of $2.2 million.

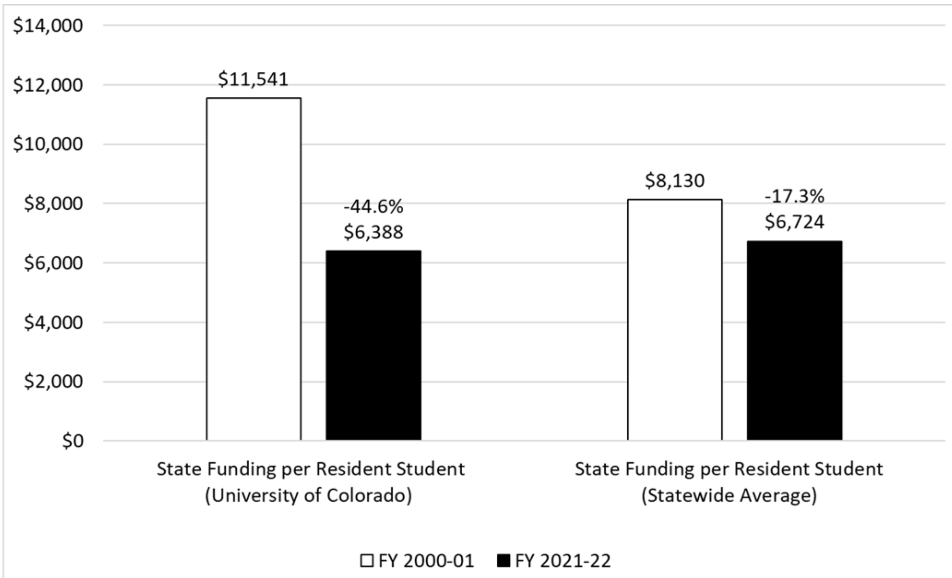
Beyond the base core minimum cost increases noted above, UNC also must be prepared to absorb the impact of additional factors on operating expenses. For example, historically unprecedented employee turnover rates in the last three years continue to strain resources needed to meet service and support needs for students and campus operations. In addition, UNC's strategic plan, Rowing, Not Drifting 2030, includes a vision element to which we remain firmly committed to Enhance & Invest in our employees with the objective of sustaining ". . . a strong team of highly-skilled, knowledgeable, and dedicated faculty and staff across the institution." In order to meet that objective, we are implementing a multi-year compensation plan to assure our employees that we will make fiscally responsible progress to achieving and sustaining compensation parity with our national peer averages over a five-year period, which began in fiscal 2021-22. In response to these economic factors and the strategic commitments, UNC's increases in expenses for compensation and benefit programs will necessarily exceed the 5% assumed in the base core minimum cost increase assumptions.

It is important to note that UNC has also borne and must continue to bear the cumulative impacts of historically low state funding support. The State Higher Education Executive Officers Association (SHEEO) recently indicated in their annual State Higher Education Finance (SHEF) report that Colorado is ranked 49th overall in public higher education appropriations per full-time-equivalent students for fiscal 2020-21. These data follow the independent Hanover Group study commissioned by the Colorado Department of Higher Education which showed Colorado's funding to be about $942 million behind national peer averages.

3 [Sen. Bridges] Student tuition covers a larger share of costs than in the early 2000s, but this appears to be driven largely by increases in tuition revenue, rather than declines in state support. What has been driving the increases in cost per student at your institution?

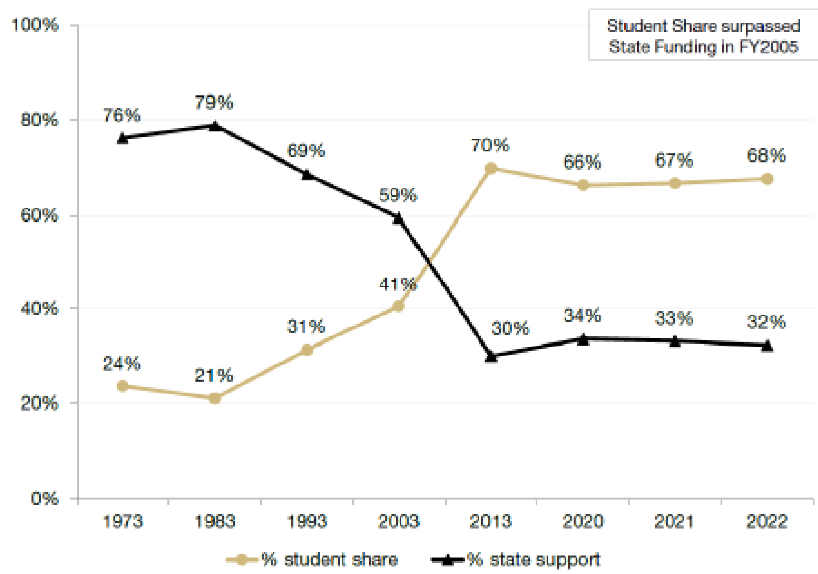
University of Colorado System: Over the last two decades, state funding for public higher education has decreased, especially during the recession in the early 2000s and the Great Recession around 2008. During these economic downturns, state funding for public higher education budgets, including CU's, were cut. Despite the recent increases in state funding for higher education, from FY 2000-01 to FY 2021-22, CU's per resident student funding (after adjusting for inflation and enrollment) has been reduced by nearly 45 percent as shown in the figure below ($11,541 in FY 2000-01 to $6,388 FY 2021-22). This is illustrated compared to the statewide average below.

3a: State Funding Per Full-Time Colorado Resident Student (Adjusted for inflation and enrollment)



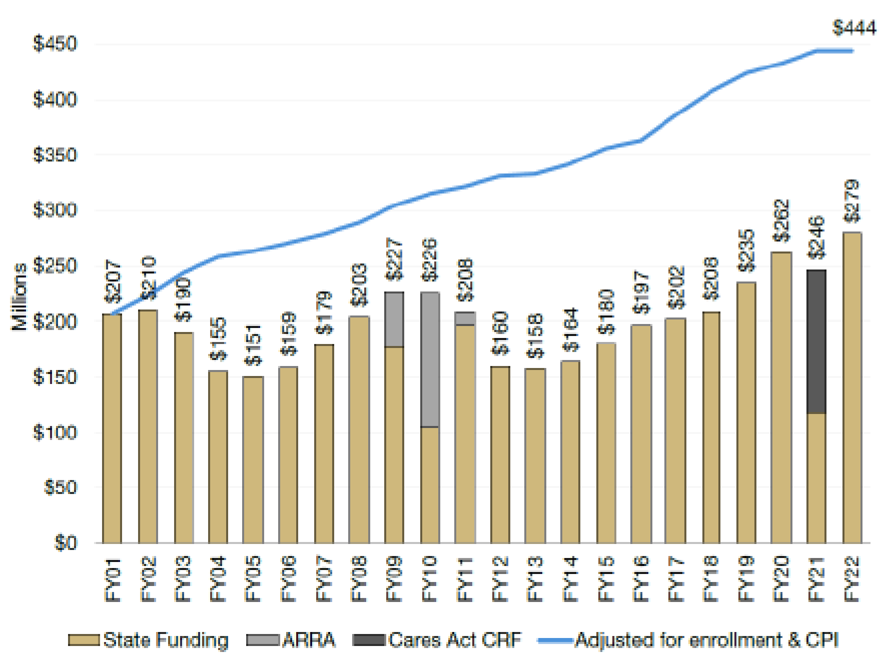
As noted by JBC staff in the past, over this same period, the primary driver of tuition increases has been state funding reductions. When looking at the sum of state funding and resident undergraduate tuition combined, students and families paid 33 percent of the combined total in FY 2000-01. Today, statewide, students and families pay closer to 59 percent of the total cost of tuition, but at CU, 68 percent of this cost is covered by students and families. This is illustrated in the following chart.

3b: History of CU State Support + Resident Tuition

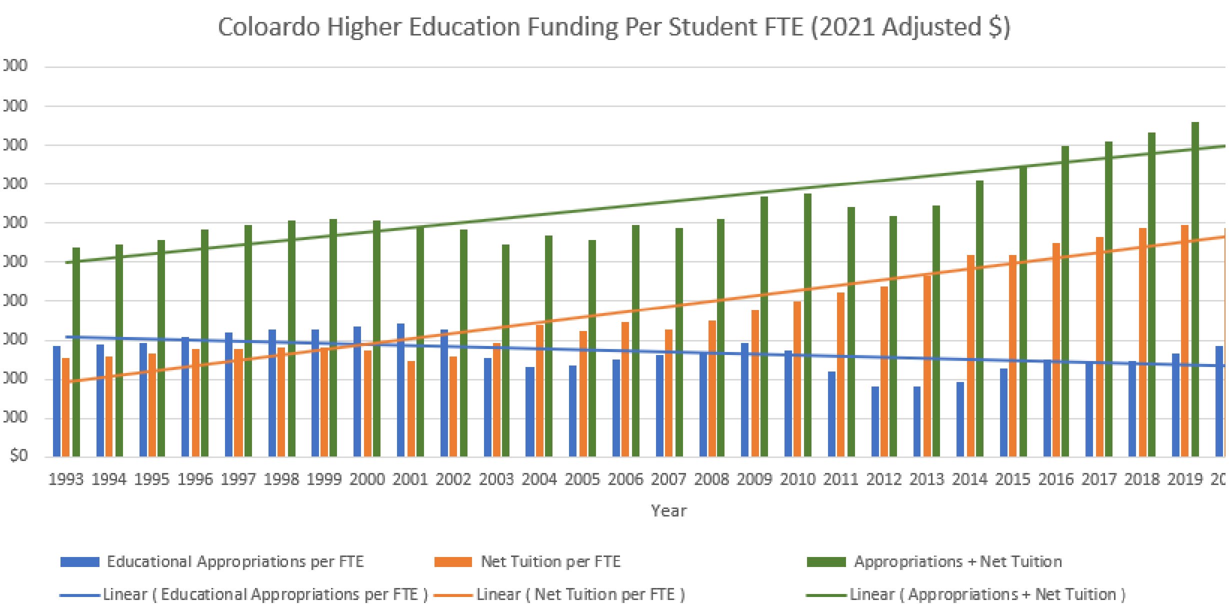


The next chart depicts state funding for CU over time adjusted for inflation and enrollment. If the state were to have kept pace with inflation and enrollment growth over this period of time, CU would be receiving around $444 million in combined state funding.

3c: History of State Funding



Colorado State University System: The chart below shows the most current data from the SHEEO SHEF 2021 Report for inflation adjusted educational appropriations and net tuition since 1993. As you can see from the chart below, when adjusted for inflation, education appropriations from the state have declined over this period, resulting in the need to leverage tuition revenue to maintain the funding necessary to support finances of CSU. Please note that in inflation adjusted dollars, state education appropriations per FTE declined from $6,829 in 2001 to $6,054 in 2021.

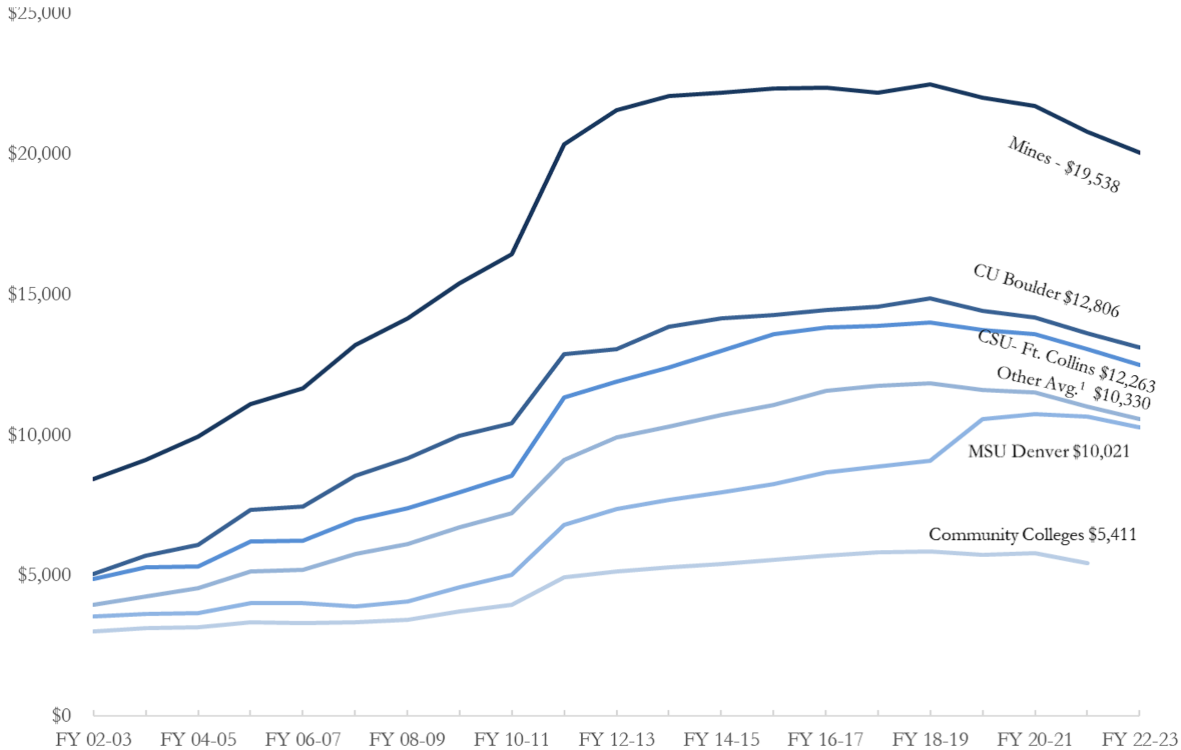


The current situation stems largely from the recessions of 2001 and 2008. During the Great Recession in particular, tuition rates increased specifically because of lower state support. This resulted in a significant change in the composition of our revenue sources. As tuition revenues became the majority of our funding, even growing General Fund support is typically not sufficient to capture the impact of all mandated costs. Conversely, the recent growth in state support has kept tuition rates well below general inflation.

As far as costs of operations are concerned, CSU experiences most of the same pressures as other State government operations. In the last several years, this has included salary survey and HLD increases, increases in the employer contribution to PERA and general inflation for operating. In addition, the cost of providing education is increasing year over year. Student success initiatives such as smaller classes, increased support services, mental health programs and increased financial aid all require greater financial investment. We have also seen a trend of students shifting to STEM majors, which while consistent with our land grant mission is more expensive to provide and support than other majors. Finally, our status as an RI research institution creates regulatory requirements that increase our compliance costs relative to other institutions.

Colorado School of Mines: Over the past decade, inflation has outpaced resident tuition increases at Mines, which has resulted in a decline in the cost of tuition and mandatory fees relative to the cost of living (i.e., in constant dollars – see the chart below from page 13 of the briefing document).

COLORADO RESIDENT ANNUAL TUITION AND MANDATORY FEES
(FULL-TIME FRESHMAN/SOPHMORE LIBERAL ARTS)
IN CONSTANT FY 2022-23 DOLLARS



Furthermore, net tuition rates have declined even more, given the increasing amount of funds allocated towards student financial aid.

Mines prioritizes keeping tuition increases as low as possible amid rising costs. Historically, the most significant cost drivers have included:

- New investments in facilities and technology to improve the delivery of curriculum, develop innovative learning facilities, and to diversify revenue streams (e.g. online programs)
- Operations of new on-campus housing facilities for freshman and sophomores that provide affordable and convenient options for students, improve upon on the student experience, and facilitate higher retention rates between the first and second year
- Salary increases for classified staff and exempt faculty as well as increased benefit costs
- Operational costs of academic space and the associated technology resources used in curriculum delivery
- Expansion of student support services due to student needs, particularly in health and wellness.

University of Northern Colorado:

Three significant factors have driven cost per student increases at UNC:

1. Inflationary pressures on operating costs which have not been fully covered by state funding provisions and increases. National statistics indicate that over a 20-year span from 2002 to 2021, average national inflation has been 46.2%. During that same period, Colorado funding for higher education per full-time-equivalent student (FTES) has increased by 38.7%. The gap between the 46.2% inflation and 38.7% funding is profound but doesn't address the whole story. Cost of living increases locally and regionally have far exceeded national averages, drastically widening the gap between cost drivers and funding support. State funding support has not declined, and it has shown marked relative improvement over the last two years in particular, but the historically low levels of state funding have fallen far short of covering cost increases driven by external economic factors.
2. Beyond the external economic factors, the landscape of higher education and its perceived value proposition has changed substantially over two decades. Consequently, higher education institutions have needed to adapt by making dramatic shifts to enhance student support services and to meet changing needs and student demands for enhanced technology and new course content and delivery methods. Additionally, campuses have needed to make profound shifts in what facilities are provided and how they are utilized. Generally, from a national perspective, and specifically in Colorado, the legislative response to support higher education has been slow to adapt in support of these rapid evolutionary paradigm shifts, putting the burden on higher education to find creative and fiscally sustainable ways to navigate the new demands.
3. Nationwide, regional comprehensive universities have seen significant pandemic-related enrollment declines. Such institutions including UNC, are already reliant on tuition revenue as the primary source of funding, and they have been challenged to absorb the decrease in enrollment. Leaders at UNC have committed to a fiscal response that is prudent and highly flexible. In fact, the fiscal health of UNC has improved over the past several years. This is due, in part, to the ability to backfill some lost revenue via emergency federal stimulus provisions, but it has been primarily driven by a focus from leaders on carefully implementing substantial reductions in operating expenses and aligning resources with critical needs. However, especially for a large, residential campus like UNC, with extensive, comprehensive operations, fixed costs can only be reduced to a certain point before the impacts become debilitating to the delivery of critical services and support for infrastructure. As such, the fixed costs are being spread over a small number of students, resulting in higher costs per student in general. UNC has confidence that enrollment improvements will be realized again in the next several years, given the strategic initiatives in enrollment planning, which will help to address the cost pressures.

4 [Sen. Zenzinger] I have heard from applicants to schools of medicine, veterinary medicine, and law (and perhaps others), universities rely heavily on out-of-state students and it crowds out local students. Do the relevant governing boards have any feedback on this topic or plans to address this issue? Is it simply a perception?

University of Colorado System: At both the CU Anschutz School of Medicine and CU Boulder School of Law, resident enrollment is over 60%. Out-of-state students do not crowd out local (resident) students. The CU Anschutz School of Medicine and the CU Boulder School of Law evaluate in-state (resident) and out-of-state (non-resident) applications using the same criteria. Admission is determined on qualifying factors such as MCAT/LSAT scores, transcripts, interviews, and letters of recommendation. The CU Anschutz School of Medicine enrolled about 184 students in its fall 2022 class. For the 2021-2022 application season, of the completed applications, approximately 12% were from residents of the state of

Colorado, yet Colorado residents make up almost 70% of the overall enrollment in the School of Medicine. Based on the preliminary fall enrollment count, the split between resident and non-resident graduate students enrolled in the School of Medicine is 1,037 resident students, or 69.9%, and 446 non-resident students, or 30.1%. The CU Boulder School of Law enrolled 191 students in its fall 2022 class. For the 2021-2022 application season, of the completed applications, approximately 31% were from residents of the state of Colorado, yet Colorado residents make up almost 65% of the overall enrollment in the School of Law. Based on the preliminary fall enrollment count, the split between resident and non-resident graduate students enrolled in the CU Boulder School of Law is 350 resident students, or 64.8%, and 190 non-resident students, or 35.2%.

Colorado State University System: The Colorado State University (CSU) College of Veterinary Medicine and Biomedical Sciences (CVMBS) has received by far the largest number of annual applications of any veterinary college in the US for at least the last decade, totaling over 4,000 in 2022 compared to 2,500 to our nearest competitor.

For example, in the most recent cycle for the Fall 2023 matriculating class:

- 4,204 applications were received: 487 (12%) resident and 3,717 (88%) non-residents.
- Of the 487 Colorado resident and Western Interstate Commission for Higher Education (WICHE) combined total applicants, 82 (16.8%) will be admitted.
- In contrast, of the 3,717 nonresident applicants only 56 (1.51%) will be admitted.

Overall, about 50% of students enrolled in the 4-year DVM program are Colorado residents.

Nonresident students are trained at CSU to help meet the national demand for veterinarians in increasingly diverse professional roles. Approximately 20 states do not have a veterinary college, and seats in existing colleges of veterinary medicine are relatively few (i.e., less than 3,000 annually). CSU can help fill national demands for veterinarians through our progressive education and experiential learning program. We offer our graduates the distinction of coming from one of the top colleges of veterinary medicine in the world. As noted above, acceptance rates for nonresident students are far lower than for residents, indicating that the current approach is not precluding Colorado residents from matriculating into the CSU DVM program.

It is anticipated that the CSU DVM class size will increase in the near future as shortages in the veterinary workforce accelerate, and in anticipation of new facilities, staff, and programming in 2026. This would necessitate increasing the number of nonresident students relative to residents, both because of the depth and diversity of the candidate pools, and because Colorado state support of the veterinary medical program does not bridge the gap between educational costs and resident tuition. For example, compared to closely ranked peer institutions, CSU received significantly lower state funding to support resident students in 2022. Specifically, CSU ranked 16th in public funding among 33 U.S. veterinary schools; our closest reputational peers (i.e., UC Davis, Texas A&M, Cornell, and North Carolina) ranked in the top four. There are only five schools that provide less support per student than CSU. If additional state support were provided commensurate with the costs to educate these highly trained individuals, the student profile could be shifted to include additional Colorado residents.

Colorado School of Mines: Enrollment of new resident students (first-time and transfers) at Colorado School of Mines has increased by 39.1 percent in the past 10 years, and by 22.7 percent in the past 5 years. While non-resident students have also increased during this period, Mines is committed to providing opportunity for all qualified resident students who wish to pursue engineering and applied science education at the university. As evidenced by the growth in resident students we do not believe the increase of non-resident students has crowded out resident students at Mines.

University of Northern Colorado: Regarding historical practices and perceptions of admissions policies for such programs, the question is not applicable to UNC. However, regarding UNC's plans for a College of Osteopathic Medicine, UNC intends to focus on addressing the physician shortage in Colorado and the high plains region. National metrics from medical colleges show a strong correlation between practice location and residency training, which is significantly increased when a physician both attends medical school and secures residency training within their home state. Mission informs strategy, and our recruitment and programming efforts will be focused within the state and region, and our admission policies will preference qualified in-state students as they secure secondary applications and interviews.

ENROLLMENT AND FINANCIAL HEALTH

5 [Sen. Zenzinger] Discuss your enrollment trends. How did the pandemic affect your institution? How do things look this year? What are your enrollment goals going forward?

University of Colorado System: Systemwide enrollment at CU has increased by 1.4%, from 65,325 to 66,226, over the last five years between fall 2017 and fall 2022. Other systemwide five year trends in enrollment include:
•Resident undergraduate enrollment has declined by -4.9%, from 35,175 to 33,440 students. •Nonresident undergraduates have increased +9.3%, from 14,172 to 15,812.
•Graduate students have increased +8.3%, from 15,678 to 16,974.

The change in enrollment varies by campus over the five-year period. Overall, CU Boulder and CU Anschutz have experienced increases, while UCCS and CU Denver have experienced decreases in total enrollment.

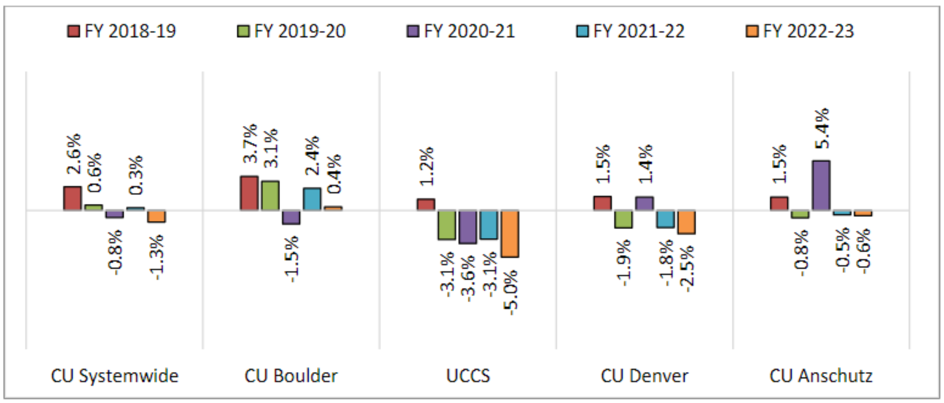
The pandemic had a negative impact on higher education enrollment overall at CU. However, this varies by campus. Both CU Boulder and CU Anschutz have increased in total enrollment while CU Denver and UCCS have seen enrollment decreases from Fall 2019 to Fall 2022 (pre-pandemic to post-pandemic), as seen on the table 5a below.

5a: University of Colorado Total Headcount Over Time

Campus	Pre-Pandemic			Post-Pandemic			Annual Change		Pandemic Change	
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Change Fall 2021 to Fall 2022	% Change Fall 2021 to Fall 2022	Change Fall 2019 to Fall 2022	% Change Fall 2019 to Fall 2022
CU Boulder	33,631	34,870	35,967	35,441	36,289	36,430	141	0.4%	463	1.3%
UCCS	12,422	12,574	12,180	11,747	11,385	10,812	(573)	-5.0%	(1,368)	-11.2%
CU Denver	15,008	15,232	14,947	15,162	14,884	14,509	(375)	-2.5%	(438)	-2.9%
CU Anschutz	4,264	4,326	4,292	4,522	4,511	4,475	(36)	-0.8%	183	4.3%
CU Total	65,325	67,002	67,386	66,872	67,069	66,226	(843)	-1.3%	(1,160)	-1.7%

The following chart 5b shows the annual, year-over-year total headcount percent change over the past five years from fall 2017 through fall 2022 at the CU campuses.

5b: Year-Over-Year Total Headcount Percent Change



CU Systemwide total enrollment saw a slight decrease of -843 students (-1.3%) between fall 2021 and fall 2022. A few noticeable trends in enrollment include a decrease in resident students and a smaller increase in non-resident students (-2.6% and +1.8%, respectively). Additionally, when looking at enrollment by campus, there are different overall trends. Further information on enrollment based on total fall 2021 to fall 2022 headcount is bulleted below and followed by tables with campus-specific detail.

•Resident enrollment is down -2.6%, driven by a decrease in resident graduate student enrollment of -4.8%
•Non-resident enrollment is up +1.8%
•International enrollment is also up +13.5%
•First-time freshmen is up +1.8%
•Full-time enrollment is up +0.3%
•Part-time enrollment is down -9.2%
•Underrepresented minority student enrollment is down -1.4%
•Hispanic enrollment is down -2.1%
•Black enrollment is down -0.1%
•American Indian enrollment is up +3.2%
•First generation enrollment is down -0.8%

5c: Year-Over-Year Headcount Enrollment – CU Systemwide Total

Fall Term Census Headcount Enrollment

Table prepared by CU System Institutional Research

	CU Total			
	Fall 2021	**Fall 2022**	**1 Yr #**	**1 Yr %**
Undergraduate	**49,895**	**49,252**	**(643)**	**-1.3%**
Resident	34,063	33,440	(623)	-1.8%
Non-Resident	15,832	15,812	(20)	-0.1%
Graduate	**17,174**	**16,974**	**(200)**	**-1.2%**
Resident	12,376	11,776	(600)	-4.8%
Non-Resident	4,798	5,198	400	8.3%
Total Resident	**46,439**	**45,216**	**(1,223)**	**-2.6%**
Total Non-Resident	**20,630**	**21,010**	**380**	**1.8%**
Total	**67,069**	**66,226**	**(843)**	**-1.3%**
First-Time Freshman	10,236	10,419	183	1.8%
Students of Color*	21,318	21,019	(299)	-1.4%
URM**	14,067	13,864	(203)	-1.4%
American Indian	792	817	25	3.2%
Black	2,704	2,700	(4)	-0.1%
Hispanic	10,571	10,347	(224)	-2.1%
International	3,444	3,908	464	13.5%
First Generation	11,347	11,251	(96)	-0.8%
Full-Time	56,262	56,415	153	0.3%
Part-Time	10,807	9,811	(996)	-9.2%

*Students of Color include all non-white, non-international race/ethnicity categories

**URM or UnderRepresented Minority included here is based on the CDHE definition, including only American Indian, Black, Hispanic

Notes:

Includes all degree and non-degree seeking students with state reportable hours

5d: Year-Over-Year Headcount Enrollment – CU Boulder

Fall Term Census Headcount Enrollment

Table prepared by CU System Institutional Research

	Boulder			
	Fall 2021	**Fall 2022**	**1 Yr #**	**1 Yr %**
Undergraduate	**29,813**	**29,817**	**4**	**0.0%**
Resident	16,850	16,834	(16)	-0.1%
Non-Resident	12,963	12,983	20	0.2%
Graduate	**6,476**	**6,613**	**137**	**2.1%**
Resident	3,855	3,728	(127)	-3.3%
Non-Resident	2,621	2,885	264	10.1%
Total Resident	**20,705**	**20,562**	**(143)**	**-0.7%**
Total Non-Resident	**15,584**	**15,868**	**284**	**1.8%**
Total	**36,289**	**36,430**	**141**	**0.4%**
First-Time Freshman	6,785	7,106	321	4.7%
Students of Color*	9,548	9,592	44	0.5%
URM**	6,043	5,941	(102)	-1.7%
American Indian	507	527	20	3.9%
Black	957	972	15	1.6%
Hispanic	4,579	4,442	(137)	-3.0%
International	2,348	2,607	259	11.0%
First Generation	4,397	4,366	(31)	-0.7%
Full-Time	33,606	34,095	489	1.5%
Part-Time	2,683	2,335	(348)	-13.0%

*Students of Color include all non-white, non-international race/ethnicity categories

**URM or UnderRepresented Minority included here is based on the CDHE definition, including only American Indian, Black, Hispanic

Notes:

Includes all degree and non-degree seeking students with state reportable hours

5e: Year-Over-Year Headcount Enrollment – UCCS

Fall Term Census Headcount Enrollment

Table prepared by CU System Institutional Research

	UCCS			
	Fall 2021	**Fall 2022**	**1 Yr #**	**1 Yr %**
Undergraduate	**9,467**	**9,020**	**(447)**	**-4.7%**
Resident	8,080	7,684	(396)	-4.9%
Non-Resident	1,387	1,336	(51)	-3.7%
Graduate	**1,918**	**1,792**	**(126)**	**-6.6%**
Resident	1,625	1,541	(84)	-5.2%
Non-Resident	293	251	(42)	-14.3%
Total Resident	**9,705**	**9,225**	**(480)**	**-4.9%**
Total Non-Resident	**1,680**	**1,587**	**(93)**	**-5.5%**
Total	**11,385**	**10,812**	**(573)**	**-5.0%**
First-Time Freshman	1,803	1,653	(150)	-8.3%
Students of Color*	4,077	3,681	(396)	-9.7%
URM**	2,761	2,515	(246)	-8.9%
American Indian	37	40	3	8.1%
Black	535	476	(59)	-11.0%
Hispanic	2,189	1,999	(190)	-8.7%
International	158	167	9	5.7%
First Generation	2,146	2,192	46	2.1%
Full-Time	7,958	7,771	(187)	-2.3%
Part-Time	3,427	3,041	(386)	-11.3%

*Students of Color include all non-white, non-international race/ethnicity categories

**URM or UnderRepresented Minority included here is based on the CDHE definition, including only American Indian, Black, Hispanic

Notes:

Includes all degree and non-degree seeking students with state reportable hours

5f: Year-Over-Year Headcount Enrollment – CU Denver

Fall Term Census Headcount Enrollment

Table prepared by CU System Institutional Research

	Denver			
	Fall 2021	**Fall 2022**	**1 Yr #**	**1 Yr %**
Undergraduate	**10,172**	**9,930**	**(242)**	**-2.4%**
Resident	8,725	8,480	(245)	-2.8%
Non-Resident	1,447	1,450	3	0.2%
Graduate	**4,712**	**4,579**	**(133)**	**-2.8%**
Resident	3,827	3,496	(331)	-8.6%
Non-Resident	885	1,083	198	22.4%
Total Resident	**12,552**	**11,976**	**(576)**	**-4.6%**
Total Non-Resident	**2,332**	**2,533**	**201**	**8.6%**
Total	**14,884**	**14,509**	**(375)**	**-2.5%**
First-Time Freshman	1,648	1,660	12	0.7%
Students of Color*	6,372	6,356	(16)	-0.3%
URM**	4,519	4,591	72	1.6%
American Indian	203	202	(1)	-0.5%
Black	995	997	2	0.2%
Hispanic	3,321	3,392	71	2.1%
International	832	1,020	188	22.6%
First Generation	4,676	4,542	(134)	-2.9%
Full-Time	10,785	10,683	(102)	-0.9%
Part-Time	4,099	3,826	(273)	-6.7%

*Students of Color include all non-white, non-international race/ethnicity categories

**URM or UnderRepresented Minority included here is based on the CDHE definition, including only American Indian, Black, Hispanic

Notes:

Includes all degree and non-degree seeking students with state reportable hours

5g: Year-Over-Year Headcount Enrollment – CU Anschutz

Fall Term Census Headcount Enrollment

Table prepared by CU System Institutional Research

	Anschutz			
	Fall 2021	**Fall 2022**	**1 Yr #**	**1 Yr %**
Undergraduate	**443**	**485**	**42**	**9.5%**
Resident	408	442	34	8.3%
Non-Resident	35	43	8	22.9%
Graduate	**4,068**	**3,990**	**(78)**	**-1.9%**
Resident	3,069	3,011	(58)	-1.9%
Non-Resident	999	979	(20)	-2.0%
Total Resident	**3,477**	**3,453**	**(24)**	**-0.7%**
Total Non-Resident	**1,034**	**1,022**	**(12)**	**-1.2%**
Total	**4,511**	**4,475**	**(36)**	**-0.8%**
First-Time Freshman	-	-	-	-
Students of Color*	1,321	1,390	69	5.2%
URM**	744	817	73	9.8%
American Indian	45	48	3	6.7%
Black	217	255	38	17.5%
Hispanic	482	514	32	6.6%
International	106	114	8	7.5%
First Generation	128	151	23	18.0%
Full-Time	3,913	3,866	(47)	-1.2%
Part-Time	598	609	11	1.8%

*Students of Color include all non-white, non-international race/ethnicity categories

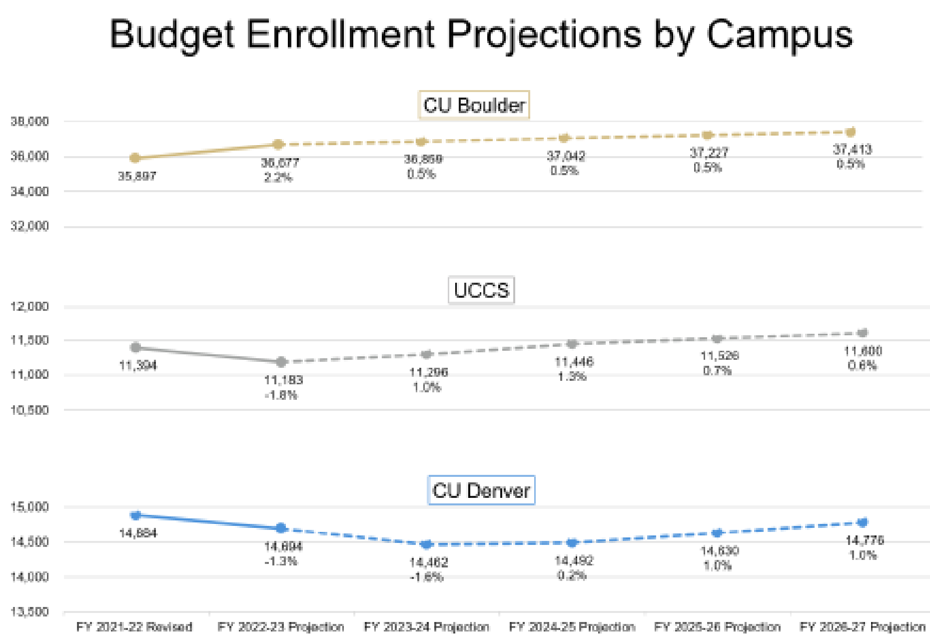
**URM or UnderRepresented Minority included here is based on the CDHE definition, including only American Indian, Black, Hispanic

Notes:

Includes all degree and non-degree seeking students with state reportable hours

It is very early in the enrollment planning cycle for FY 2023-24; however, the CU campuses with large undergraduate student populations have projected enrollment changes over the upcoming four-year period, as noted in Chart 5h below. Of course, this enrollment planning is based on campus forecasting and will be updated as more information becomes available.

5h: Budget Enrollment Projections by Campus



Projections provided to the Board of Regents in June 2022.

At CU Anschutz, current FY 2023-24 enrollment projections are expected to increase around 5.6% over fall 2022 census, representing a total headcount of 4,727. The professional programs at have relatively flat enrollment changes due to constraints related to accreditation policies, availability of simulation space, and limited clinical preceptor sites.

Colorado State University - Fort Collins: The RI (state funded) entering class is the largest in history at 5,517 and 28% racially minoritized with the following statistics:

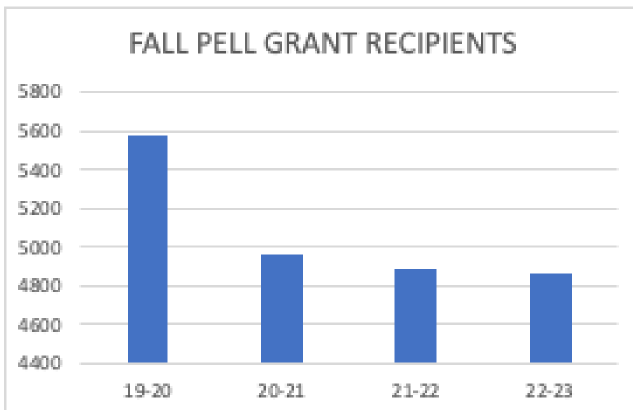
- 25% first-generation
- 60% Colorado residents
- 9% Colorado rural
- Median high school GPA = 3.74
- 67% with a high school GPA 3.5 or higher; 30% with a 4.0 high school GPA

Western Undergraduate Exchange (WUE) enrollment increased by 247 (12.6%); these students pay 150% of resident tuition.

We have the largest increases in minority students seen in Hispanic (+107; 2.7%) and Asian (+23; 2.9%) students. The College of Agricultural Sciences, College of Business, College of Natural Sciences, and College of Veterinary Medicine and Biomedical Sciences each saw increases in student numbers. College of Business saw the greatest growth at 9.5%.

During the pandemic, we saw our incoming class size increase year over year from 4,556 in 2020 to 5,162 in 2021 (a 13.3% increase), 5,517 in 2022 (a 6.88% increase from 2021), and 5,585 in 2023 (a 1.23% increase from 2022). Our goal is for our incoming class size to continue to increase by at least 1.3% for the next several years.

The largest decrease in enrollment during and since the peak of the pandemic has been experienced by low-income students. The number of Pell recipients dropped by over 600 from fall 2019 to fall 2020 and that number continues to decrease. Fall 2022 is down 719 Pell recipients compared to pre-pandemic levels. This decline is despite the fact that Pell grant recipients generally do not pay tuition or fees at CSU. We are exploring ways in which to penetrate the public perception of cost which our survey data show represents a substantial barrier



Our overall enrollment goal going forward is to maintain flat enrollment year over year for graduate students. Total undergraduate enrollment in 2022 is 23,794, and the goal for 2023 is a 1.23% increase. Additional goals related to student demographics are shared below.

Fort Collins Strategic Metrics

Campus	Metric	2019	2020	2021	2022	2023	2024	2025	2026
Fort Collins	Full-Year Resident Undergraduate RI FTE	16,086	15,811	14,850	14,501	15,251	16,000	16,750	17,500
Fort Collins	Full-Year FTE Hispanic Undergraduate Percent	14.4%	15.2%	15.7%	16.6%	17.4%	18.3%	19.1%	20.0%
Fort Collins	Freshman Retention Rate (cohort from the year prior)	85.1%	85.3%	85.7%	84.5%	85.9%	87.3%	88.6%	90.0%
Fort Collins	Domestic RM Retention (cohort from the year prior)	81.0%	81.0%	82.4%	81.2%	83.4%	85.6%	87.8%	90.0%
Fort Collins	Undergraduate Graduation Rate (cohort from 6 years prior)	69.2%	69.7%	68.2%	66.6%	68.7%	70.8%	72.9%	75.0%
Fort Collins	Net Cost with Household Income $0-$30,000	$12,777	$12,759	$11,713	$11,870	$12,027	$12,184	$12,341	$12,500
Fort Collins	Equity Ratio	12	20	28	30	33	35	38	40

Colorado State University - Pueblo: The pandemic affected overall headcount with a little more than a 2% decrease from FY2020 to FY2021, however, there was a 69% increase in students enrolled fully in online courses. As we moved into FY2022 we had another 2.3% decrease in total student population, but a 4.5% increase in new student enrollment compared to FY21. Exclusively online student enrollment also continued to grow with a 20% increase from Fall 20 to Fall 21.

This year CSU Pueblo enrollment is continuing to improve. We are up 12% in new freshmen and 26% in new transfers. Also, online only student enrollment has increased by 14% from Fall 21 to Fall 22.

Our enrollment goals going forward are to reach an overall headcount of 4,000, which would be an increase of 10% from Fall 2021.

Colorado School of Mines: Mines enrolled its largest first-year class (1,515) in history in Fall 2022. The first-year class has grown by 58.8 percent in the past 10 years and 26.4 percent in the past 5 years. Mines reduced its first-year target in Fall 2020 to accommodate for the uncertainty of COVID restrictions but have enrolled record classes in the past two years.

Total enrollment has followed similar growth trends. Over the past 10 years undergraduate enrollment, in total, has increased by 33.5 percent and graduate enrollment has increased by 27.3 percent. Over the past 5 years, undergraduate grew by 15.7 percent and graduate grew by 27.4 percent.

For the next few years, Mines plans to maintain its first-year class size while continuing to grow graduate enrollment, especially at the non-thesis master's level. Physical infrastructure remains the most significant barrier to additional growth. Significant capital investments in the physical plant, residential halls, classrooms and laboratories are needed to support enrollment growth at the undergraduate and graduate research (doctoral) levels.

	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
Undergraduate Resident	2,809	2,812	2,905	2,978	3,153	3,285
Undergraduate NonResident	1,985	2,142	2,250	2,238	2,338	2,448
Graduate Resident	679	694	814	905	930	926
Graduate NonResident	644	620	574	523	572	579
Graduate Online	-	-	64	110	179	170
Mines Total	6,117	6,268	6,607	6,754	7,172	7,408

University of Northern Colorado: UNC's enrollment has declined for both the undergraduate and graduate student population.

The declines in enrollment at the undergraduate level are due to the university graduating larger cohorts, while enrolling smaller incoming cohorts. The pandemic increased pressure on students and families to be able to afford college due to loss of income, increased medical expenses, or the uncertainty of their future economic health. UNC has seen a significant decline in our undergraduate populations who identify as Pell eligible and/or first generation.

At the graduate level, the pandemic hindered the ability of previously enrolled graduate students to efficiently move through programs due to challenges related to completing program requirements such as required practical experiences, which delayed their time to degree. This led to some programs being unable to enroll new cohorts, or full cohorts, due to capacity constraints.

As we look forward to Fall 2023, UNC has implemented new admissions policies and practices to better support students and families. Consequently, UNC has seen an increase in applications and admits compared to Fall 2022 with numbers more in line with previous (pre-pandemic) years, indicating a strong probability for enrollment improvements. We are cautiously optimistic about the current trends we are seeing for Fall 2023, knowing that is it is far too soon for any accurate forecasting and enrollment projections, but early metrics indicate a strong likelihood of enrolling the largest cohort of new students since Fall 2016. We expect to enroll 1,300 new, first-time undergraduate students for Fall 2023 an increase from Fall 2022.

Graduate applications and admits are currently in line with Fall 2022 application and admission metrics. For Spring 2023, Summer 2023, and Fall 2023 terms, we are ahead of where we were at point-in-time last year for admissions. We expect to graduate larger than normal cohorts during this academic year, which could impact overall graduate enrollment, while at the same time providing more capacity for new, incoming cohorts.

Overall enrolment is not only impacted by the number of new students who matriculate but also by the retention of current students. UNC expects to sustain and improve upon fall-to-fall undergraduate retention rates from 75%, in Fall 2022, to 77% by Fall 2025.

Our enrollment improvement efforts include the Fall 2023 full implementation of our Strategic Enrollment Management (SEM) plan, which is currently in late stages of development. Implementing the SEM plan and its implications for all aspects of UNC's support student recruitment, matriculation, retention, and completion is a major initiative for UNC, which is already showing an early impact on sustaining and improving enrollments

6 [Rep. Bird] How does your institution look financially compared to similarly situated institutions in other states? How has the pandemic affected that?

University of Colorado System: The University of Colorado receives less state support and spends less per student FTE than many peer institutions across the country. This holds true when looking in comparison to similarly situated institutions in other states by different peer groups. The following charts illustrate how CU compares financially to its peers in other states. Figure 6a shows how CU Boulder compares to its Association of American Universities (AAU) peers with regard to state support and tuition. The most recent data available ranks CU Boulder at the very bottom compared to national AAU peers both in state support and in total funding.

6a: State Support + Tuition Comparison | CU Boulder

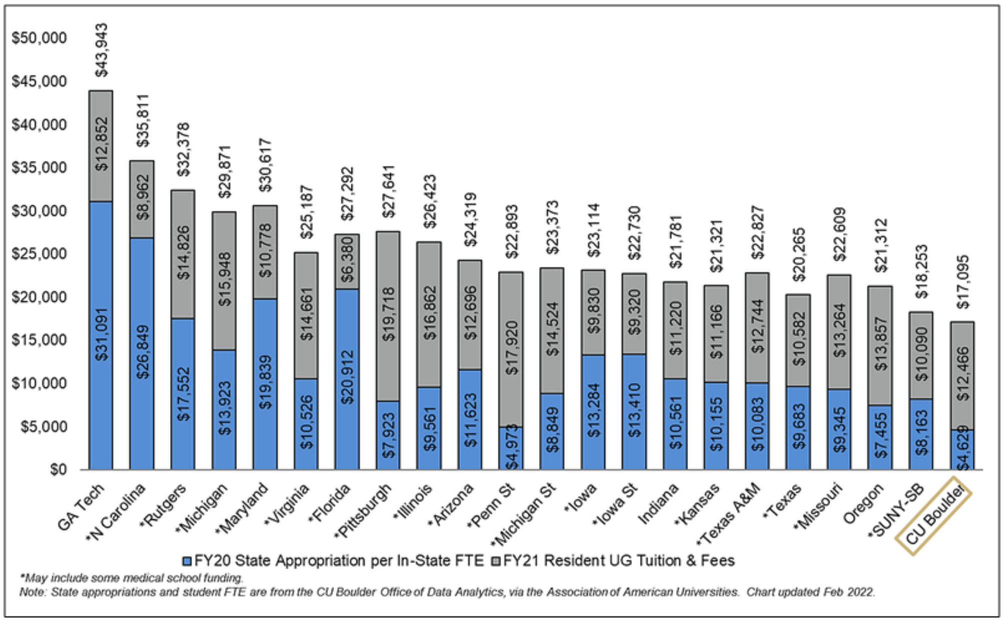


Figure 6b shows similar data for UCCS compared to IPEDS peers. The most recent data available ranks UCCS as #26 of 30 overall and #28 of 30 in state support per FTE.

6b: State Support + Tuition Comparison | UCCS

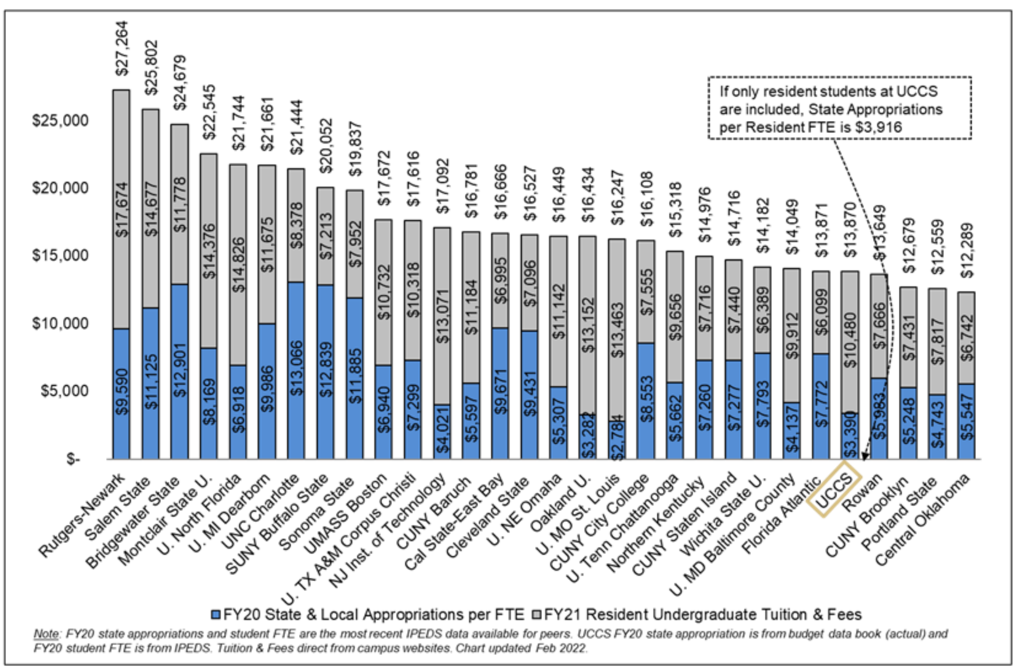
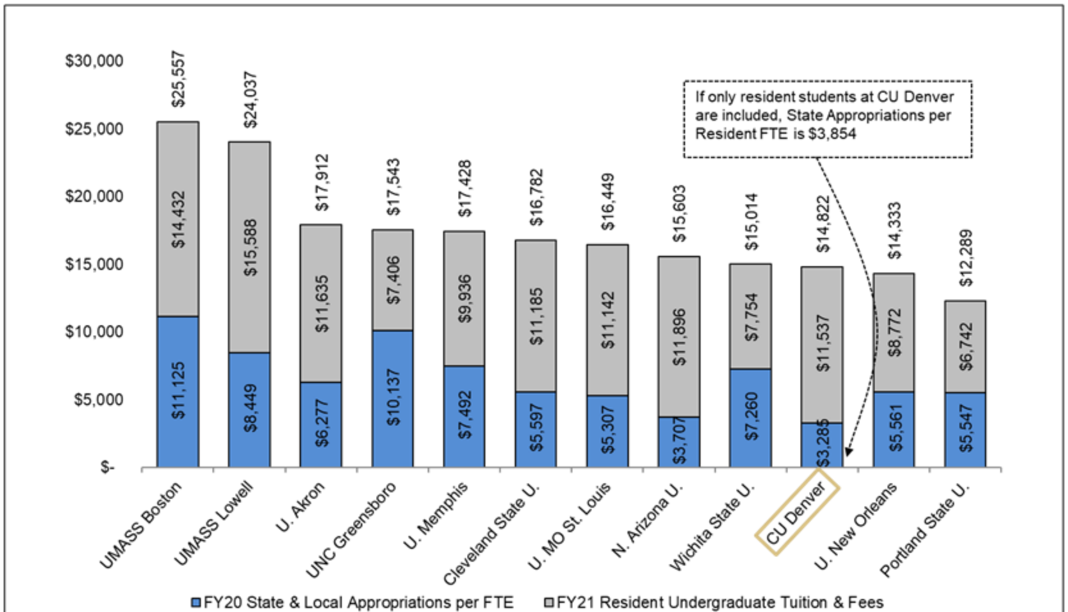


Figure 6c below, shows how CU Denver compares to IPEDS peers with regard to state support and tuition. The most recent data available ranks CU Denver as #10 of 12 overall and last in state support per FTE.

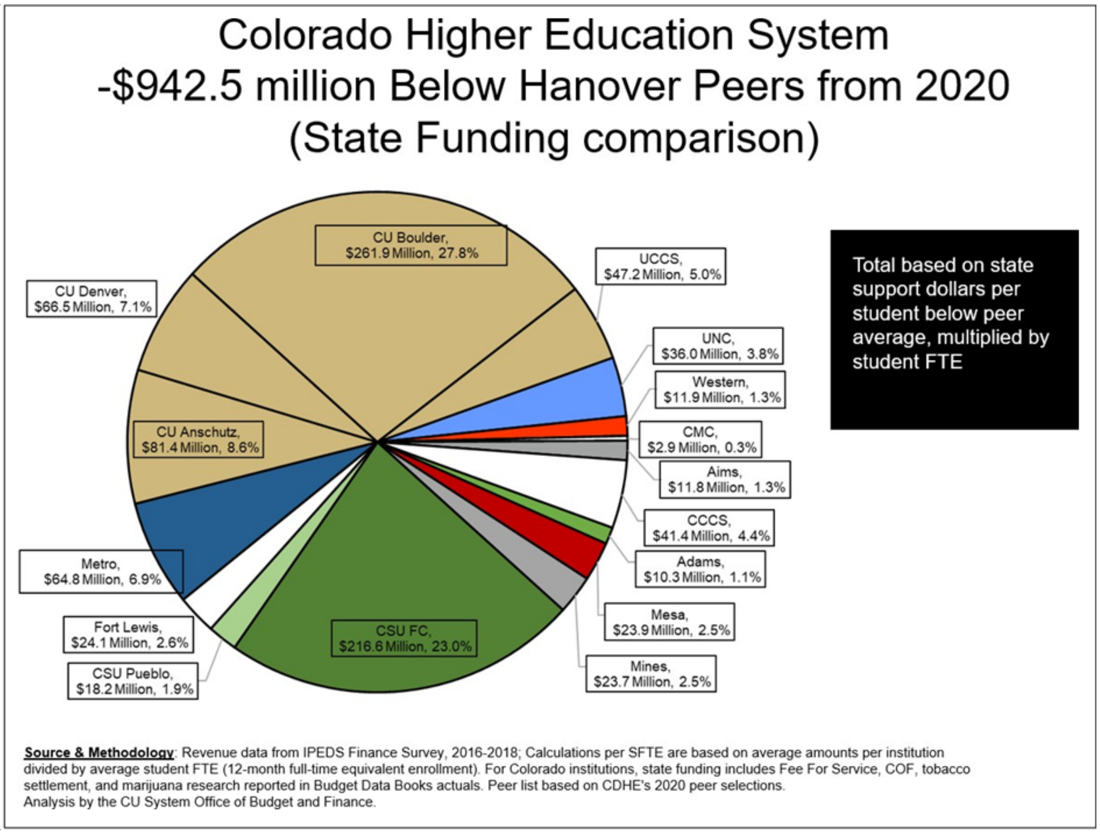
6c: State Support + Tuition Comparison | CU Denver



Note: FY2020 state appropriations and student FTE are the most recent IPEDS data available for peers. CU Denver FY19 state appropriation is from budget data book (actual) and FY19 student FTE is from CDHE student FTE data submission. Tuition & Fees direct from campus websites. Chart updated April 2022.

Another peer study was commissioned by the Colorado Department of Higher Education and conducted by Hanover Research in 2020. The department worked with each institution governing board to identify a group of ten academic peers. Each institution was compared to its peer group on a series of metrics to ensure they were similar in characteristics. After peers were established, state funding per student FTE was evaluated and compared. As shown in the chart below, this comparison found that compared to national peers, Colorado is around $942 million behind in state funding. CU alone is shown to be around $457 million behind national peers in state funding.

6d: Statewide Peer Comparison



The pandemic had a negative impact on higher education throughout the country. Enrollment in fall 2020 was lower as a result of fewer student enrolling in or continuing with their post- secondary education. Additionally, in FY 2020-21, state funding for higher education was reduced by around 58 percent to help the state balance its budget. Support from the federal government and the Governor through the Coronavirus Relief Funds (CRF) covered around 53% of this funding decrease where dollars could be spent on allowable expenditures. Additionally, Higher Education Emergency Relief Funds (HEERF), helped mitigate revenue challenges but did not fully cover revenue losses and additional COVID-related expenses at institutions of higher education, which resulted in budget reductions including actions like furloughs, expense avoidance, and no salary increases.

Since FY 2020-21, the JBC and Governor have increased funding for public higher education which has helped keep tuition increases in check.

Colorado State University System: Though CSU has not conducted a survey of its peer institutions since the pandemic, the State Department of Higher Education engaged Hanover Research to evaluate Colorado's IHE's relative to peers in 2020. In terms of total funding CSU was 68% BELOW peers from appropriated state funds and we were 22% BELOW peers in total revenue.

As part of bond transactions and routine financial health surveillance, major credit rating agencies (Moody's, S&P, Fitch, etc.) perform a rating analysis to inform investors about the financial health of an institution. Moody's has rated Colorado State University as "Aa3" which is the fourth highest rating that can be provided to an institution and falls within the high quality, investment grade rating. Of the nine Colorado higher education institutions that Moody's has rated, Colorado State University has the second highest rating. Nationally, CSU is tied for fourth with five other universities when comparing the rating of 11 peer institutions. Moody's rating of CSU was not downgraded as a result of the pandemic.

As noted in other answers, enrollment challenges and meeting mandatory costs for operations are top of mind for current and medium-term conversations. Many of these issues face all IHE's in Colorado and the United States.

Colorado School of Mines: In 2020, Colorado contracted with Hanover Research to study the revenue and expenses of Colorado's public institutions compared to peers in other states. The study found that relative to peers, Mines:

- State appropriations per student FTE were 50% lower than peers
- Net tuition and fee revenues per student FTE were 50% higher than peers
- Total revenue per FTE was 8% higher than peers

The effective cut in FY21 state support during the pandemic put further dependence on tuition revenues to cover increasing costs in the institution.

Although not without its limitations, the Composite Financial Index (CFI) is often used to indicate an institution's overall financial health. The index is subject to year-to-year swings given the impact of market volatility of financial assets; however, Mines has averaged a CFI score of 3.7 over the last five years (with 3.0 typically considered moderately strong financial health). The CFI results for peer institutions are not immediately available.

University of Northern Colorado: National enrollment trends have indicated that institutions that are similar to UNC in structure and programs – i.e., public, 4-year, regional, comprehensive, residential, doctoral universities – have been uniquely impacted by the pandemic. Such institutions typically show a smaller national draw based on external factors and perceptions and lack the benefit of large non-resident populations. Consequently, enrollment declines, especially exacerbated by the lingering effects of the pandemic and shifting perspectives about the value proposition of higher education, have created more significant financial challenges for institutions like UNC.

Financial comparisons across national peer groups are challenged by the unique circumstances of each institution's context related to demographics, state and local funding support levels, philanthropic support through association foundations and endowments, and their investment performances during a turbulent global economic environment, as well as the accessibility to and provision of federal and state emergency stimulus funding during and after the pandemic. As such, direct comparisons are fraught with comparative nuances and imperceptible exceptions.

One metric that provides a somewhat universal baseline is the Composite Financial Index (CFI) which is used nationally by many accrediting agencies and can be calculated using IPEDS data. The Higher Learning Commission, UNC's accrediting agency, uses the CFI to monitor financial strength and stability of member institutions, and indicates that CFI scores in the range of 1.1 to 10 indicate sufficient stability to require no follow up, and scores below 1.0 indicating potential concerns that necessitate further reporting or additional actions.

The most recent data available for national comparisons, from fiscal 2020-21, for national peer institutions, indicates a calculated CFI range for UNC's identified peers of 2.86 to 7.21, with UNC's CFI for that period at 3.15.

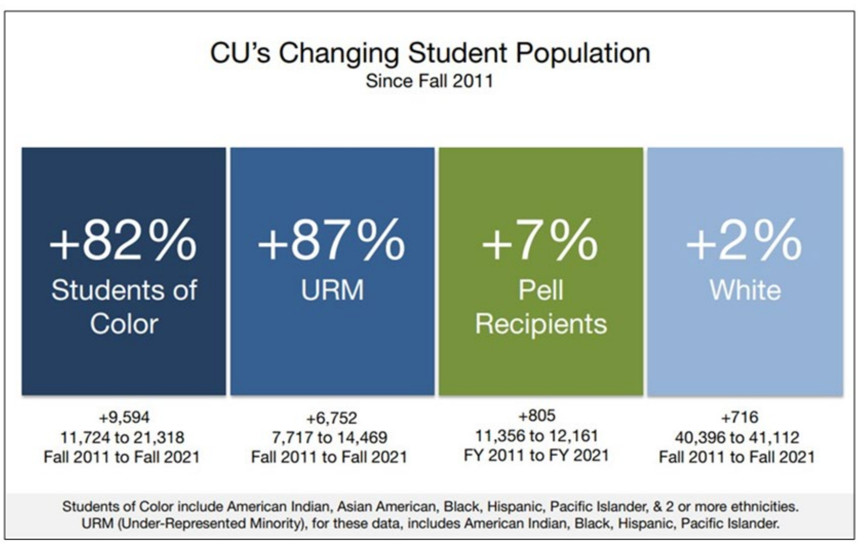
Although UNC has shown substantial improvements in recent years in CFI through strong, responsive fiscal management policies during very challenging times, resulting in a stabilized and healthy financial position, we remain at the lower end of the CFI range in national peer comparisons. Given the extremely low ranking of Colorado's funding rate for higher education, this comparative position is not surprising. The State Higher Education Executive Officers Association (SHEEO) recently indicated in their annual State Higher Education Finance (SHEF) report that Colorado is ranked 49th overall in public higher education appropriations per full-time-equivalent students for fiscal 2020-21. That data follows the independent Hanover Group study commissioned by the Colorado Department of Higher Education which showed Colorado's funding to be about $942 million behind national peer averages.

7 [Staff/Sen. Kirkmeyer] What does your data show about the ability of your institutions to enroll, retain, and graduate students who have historically been underrepresented in postsecondary education (low-income, first-generation, underrepresented minority students)? To what extent are such students simply unprepared for postsecondary education? If the State wants to do a better job serving these students and helping them move successfully into the workforce, how should it prioritize its resources?

University of Colorado System: The University of Colorado annually tracks and reports on student success measures for all students including those that have historically been underrepresented.

On a system-wide basis, CU has experienced the majority of its enrollment growth over the last decade from underrepresented student groups, including an 82 percent increase in students of color, an 87 percent increase in underrepresented minority students and an increase of 7 percent increase in Pell recipient students.

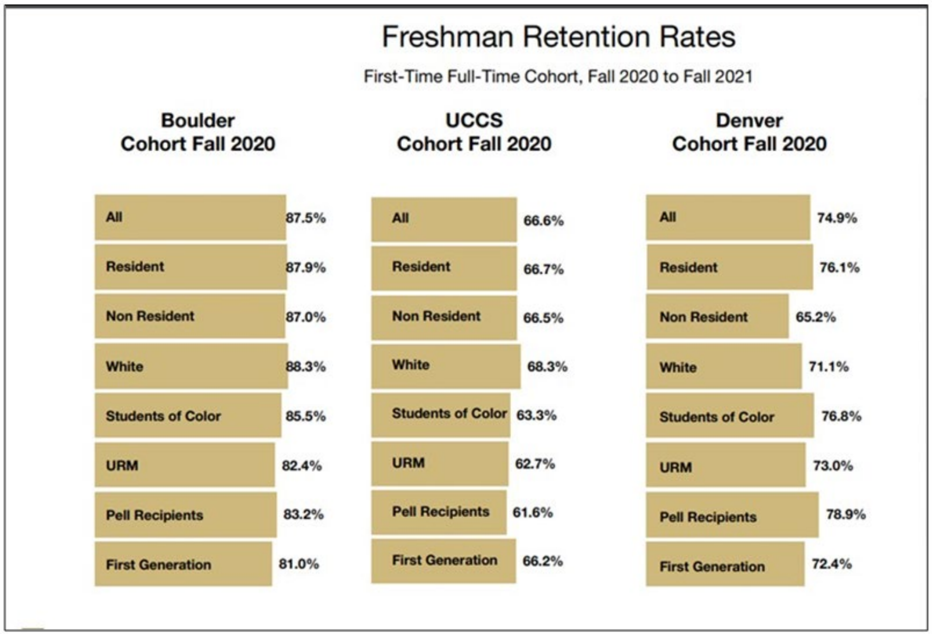
7a: CU's Changing Student Population



Additionally, CU annually tracks first-year student retention as well as student completions by different categories of students.

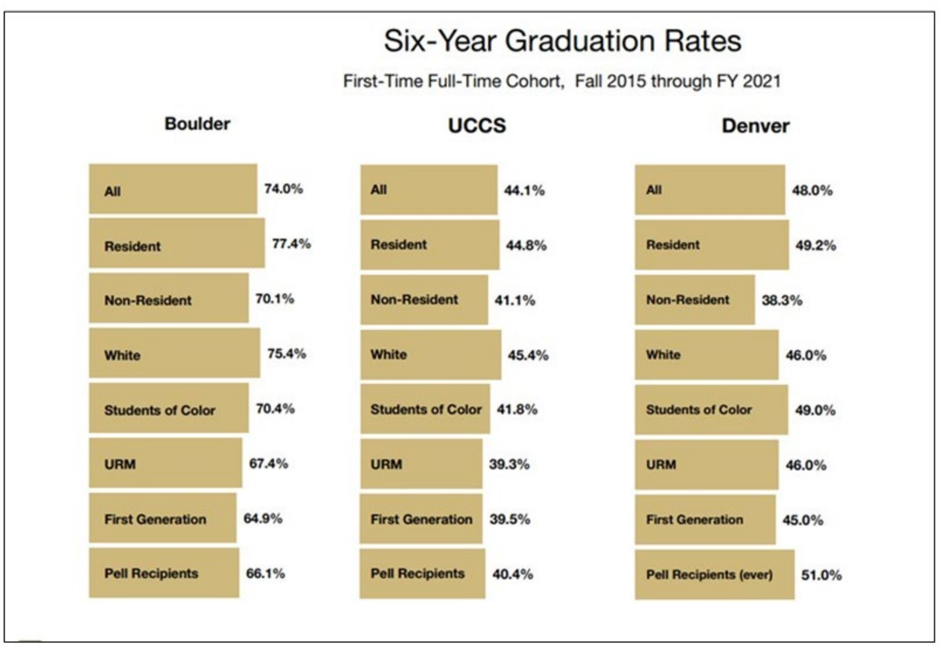
The following two charts reflect freshmen retention rates and six-year graduation rates by different student category.

7b: Freshmen Retention Rates



Retention rate is based on first-time, full-time freshmen. The rate is the percentage of students who returned for the second fall term.

7c: Six-Year Graduation Rates

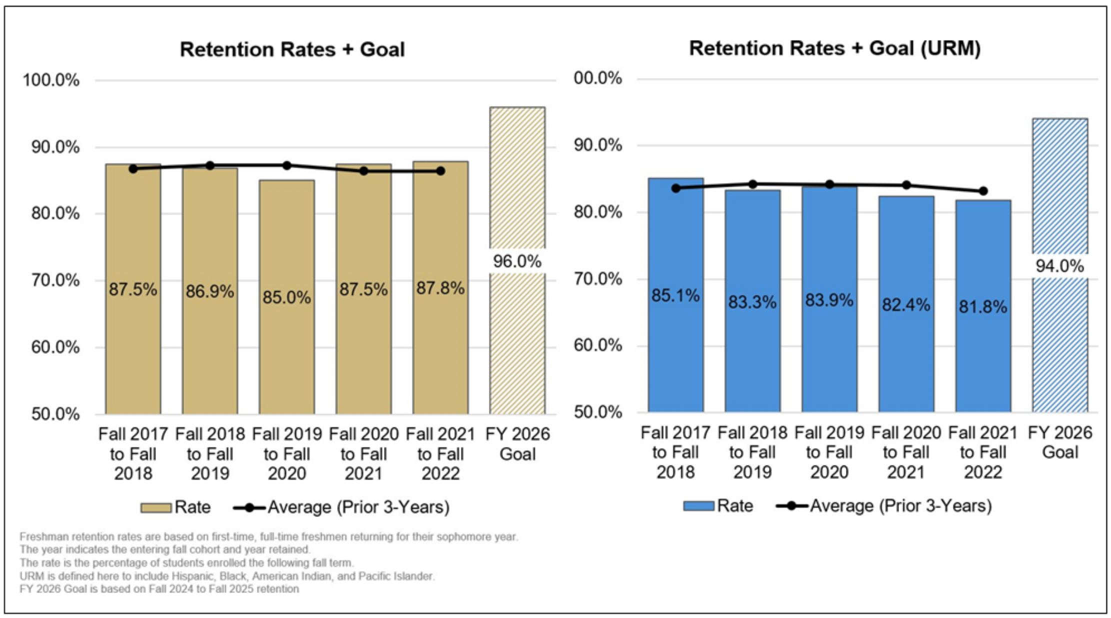


Six-year graduation rate is based on first-time, full-time freshmen. The rate is the percentage of students who earned a degree within six years.

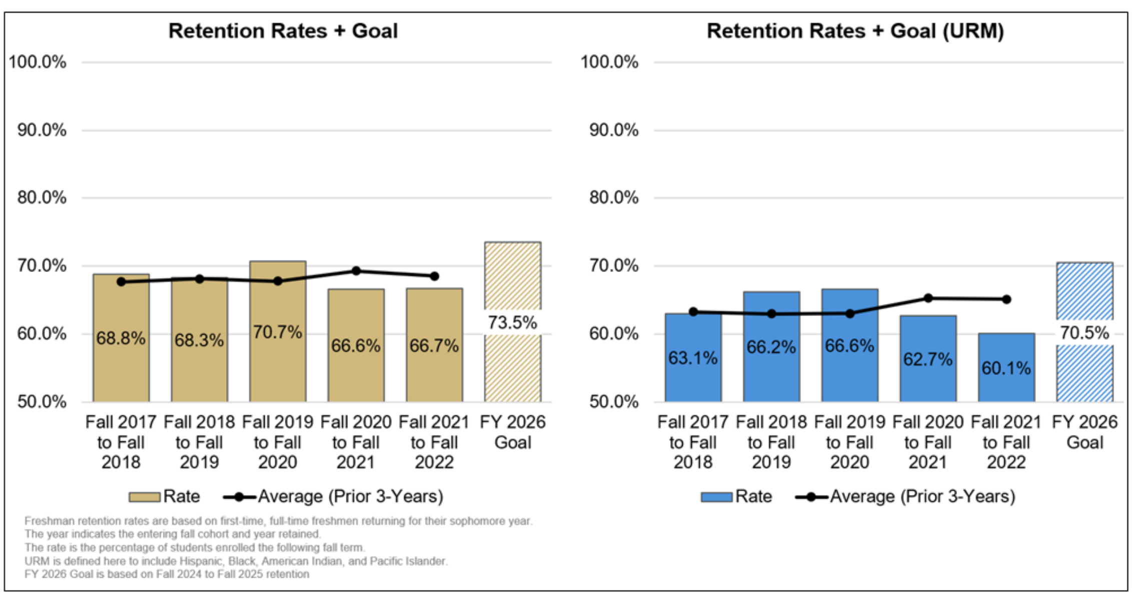
In June 2021, CU adopted a five-year Strategic Plan with 2026 goals including goals tied to student success. A link to the full CU Strategic plan with annual tracking and reporting of goals can be found here: https://www.cu.edu/strategic-plan/goal-tracking.

The CU Strategic Plan historical retention rates and 2026 goals by campus are illustrated below. Each campus has a total retention goal as well as a goal specific to underrepresented minority students.

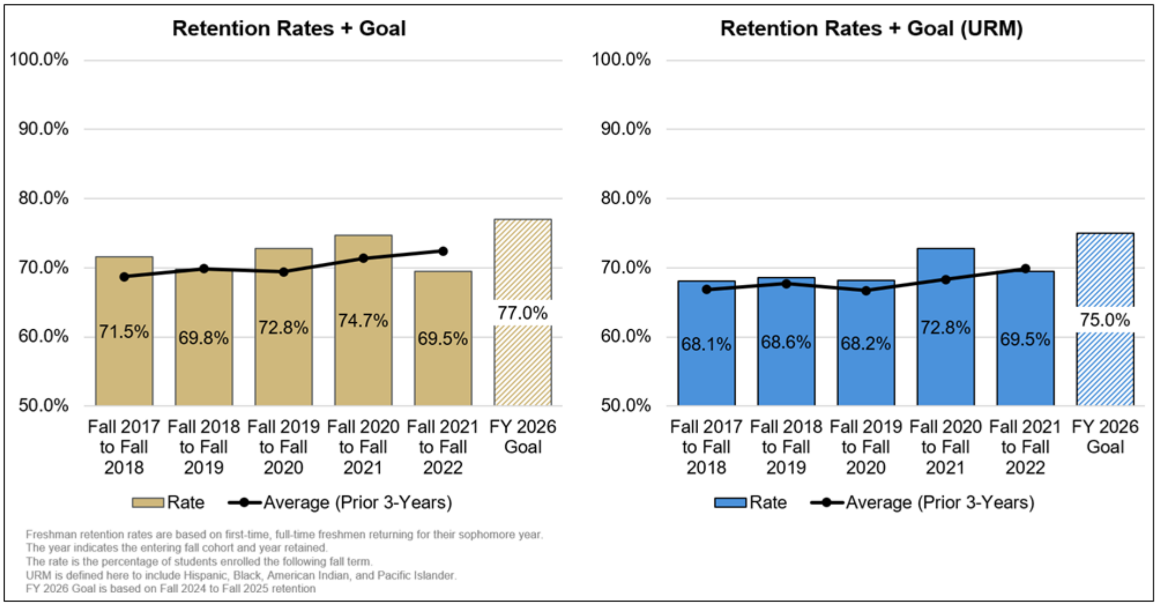
7d: CU Boulder – CU Strategic Plan Goals Retention Rates



7e: UCCS – CU Strategic Plan Goals Retention Rates



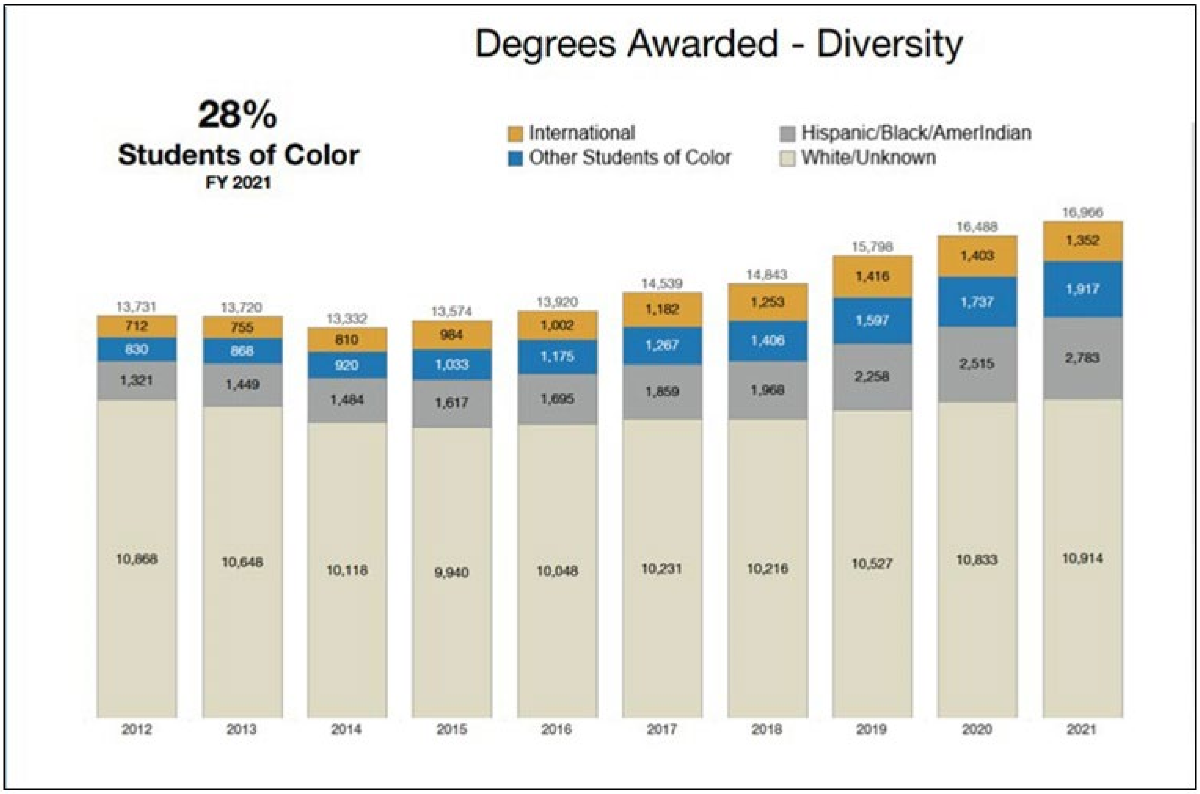
7f: CU Denver – CU Strategic Plan Goals Retention Rates



CU also tracks annual degrees awarded and graduation rates by diversity, time to degree, and other characteristics. More information on this can be found at https://www.cu.edu/graduation- rates-first-time-freshman

Over the past decade, since 2012, students of color that graduate from CU have increased in all categories. Additionally, degrees earned by underrepresented minorities over the period have more than doubled.

7d: Degrees Awarded

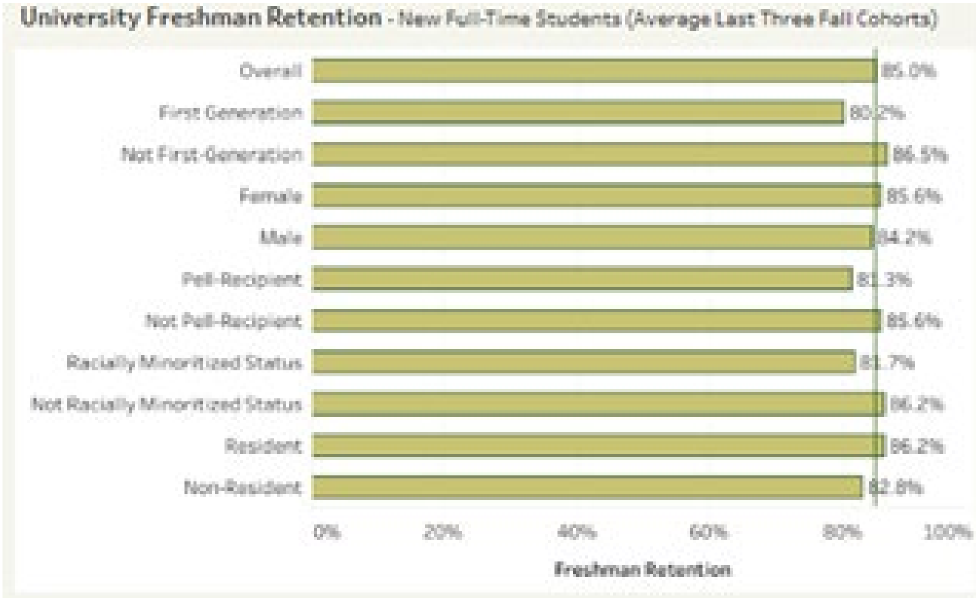


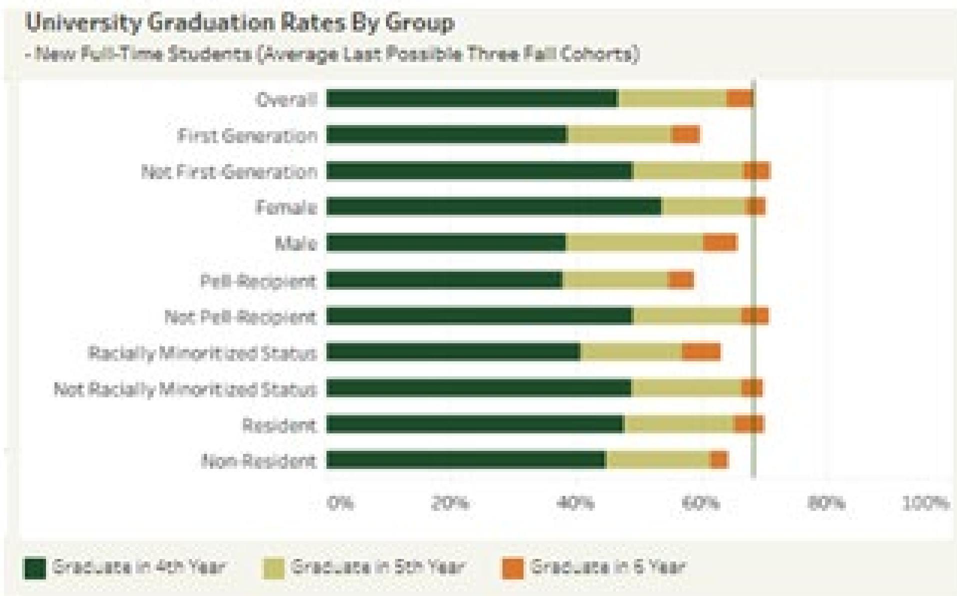
Students of Color include: • American Indian or Alaskan Native • Asian American • Black or African American • Hispanic or Latino • Native Hawaiian or Other Pacific Islander* • More than one race* *Other students of color*

At CU, admissions requirements are such that the vast majority of students who are admitted to any of the four campuses arrive academically prepared for college. However, that is not true for everyone, so in cases where students are not fully academically prepared, campuses offer early intervention advising, degree mapping, and other wrap-around services to support student success. Students increasingly need non-academic services and support. The state could prioritize additional resources for student mental health.

Colorado State University – Fort Collins: As a lead into our response one issue with data reporting is that nationally, approximately 15% of students who start at an institution complete their degree elsewhere. At the present time, these students are counted as failures for the original institution, despite the fact that the student attained their goal of a college degree.

Retention and graduation data for Fort Collins is listed below.





We believe that the students we admit to CSU are qualified and generally can succeed. A number of factors make that overall goal – of graduating virtually everyone we admit – statistically very challenging. Identifying academic weaknesses to address early on is critical, and we strive to do that, and to address any weaknesses quickly, efficiently, and effectively, especially in 'gateway' subjects such as mathematics and composition. Scholarship dollars for low-income students are also critical, and we strive to devote as much as we can to that important investment – leveraging federal, state, and philanthropy dollars with our own tuition revenues as we can to help students maintain their momentum. Wrap-around services for under-represented students that provide community, an academically rigorous environment, and a safe and welcoming campus is also a valuable investment – and requires resources.

A true commitment to equity in P-20 education should be the focus. With respect to P-12, funding schools in a manner that elevates opportunity for historically underserved students is a start and for higher education, it means embracing a student-ready approach to supporting students. We tend to blame the student for their level of readiness instead of embracing the need to support them where they are at. An equal distribution of State resources perpetuates the concern and fails to leverage the considerable assets underrepresented students are eager to share.

Colorado State University - Pueblo: For Fall 2022, CSUP continued to enroll significant proportions of low-income (34% Pell eligible), first-generation (37% of undergraduate students), and under-resourced minority or URM students (40% URM, or 49% if multi-racial students are also considered). Analysis of first-semester grades suggest that incoming students have measurable gaps in preparation, with differences between some groups as high as 9% with regards to pass rate. However, the largest measurable performance gap is between male and female students, rather than any other "gap" characteristic. Efforts to improve our first-semester student support offerings, notably tutoring, have reduced this first-semester gap somewhat. We believe it is of statewide interest to provide resources to continue and expand these supports as long as regional comprehensives are maintaining test-blind admissions, as many students arrive to school underprepared.

Colorado School of Mines: Total Undergraduate enrollment of students from underrepresented racial and ethnic groups at Mines has increased by 96.7% in the past 10 years and 40.3% in the past 5 years. As a share of total undergraduate enrollment, underrepresented racial and ethnic students have increased from 13.3 percent in Fall 2013 to 16.27 percent in Fall 2018 and to 19.7 percent in Fall 2022. (Underrepresented racial and ethnic groups include: American Indian or Alaskan Native, Black or African American, Hispanic or Latin or Latina, Native Hawaiian or Other Pacific Islander, and Two or more races.). Enrollment of first-time, first-year Pell students has increased since 2016 but has remained relatively flat in the past couple of years.

Underrepresented students retain and graduate at rates close to but slightly below the overall retention and graduation rates. Graduation rate for all students is 66 percent in 4 years and 82 percent in 6 years. Graduation rate for underrepresented racial and ethnic groups are 62% in 4 years and 78 percent in 6 years. Graduation rate for Pell students is 54 percent in 4 years and 78 percent in 6 years.

With Mines' role as a highly selective STEM university, we have a unique first-year student academic profile requiring academic preparation and achievement well beyond general post-secondary readiness. Pre-calculus/Trigonometry and either Chemistry or Physics are minimum admission requirements and 80 percent of admitted students have completed Calculus in high school. As a result, Mines competes with the nation's top universities for our students. It's also worth noting that many of the universities competing for our admitted students are private, and/or have larger and more comprehensive enrollments, providing them significantly more resources to offer financial aid and scholarship packages in far greater amounts that Mines is able to do.

In order to align with current and future career paths in STEM areas, especially within engineering disciplines, Colorado K-12 students need earlier awareness, guidance and support to follow appropriate academic tracks. This support would typically require expanded and earlier college and career support in the K-12 system, especially in the 8th – 10th grades.

University of Northern Colorado: Data shows that UNC's ability to enroll students from historically underrepresented populations has been positive. Nearly 37% of undergraduate students currently enrolled at UNC identify as an underrepresented minority, with 25.5% who identify as Hispanic/Latinx. Around 28% of students are Pell-eligible, and 41% of enrolled students identify as first-generation.

Challenges persist in supporting students with one or more of these identifying factors as historically underrepresented in postsecondary education, as indicated by retention and graduation rates. For example, the fall-to-fall retention rate for Fall 2021 first-time, full-time (FTFT) students with one of the above factors was 72% compared to 81% for students with none of these identifying factors. The retention rate for students with two of these identifying factors was 70%, and 71% for students with three of these identifying factors. Additionally, when considering the three identifying factors in combination with entering the institution with a high school grade point average (GPA) of less than 3.00, UNC's fall-to-fall retention is significantly reduced - e.g., a 46% retention rate for the Fall 2021 FTFT cohort with the intersection of all four factors. Students who entered UNC with a high school GPA of less than 3.00 represented about 2% of the 2021 cohort.

Regarding preparation as a driving factor, while students with less than a 3.00 high school GPA are at greater risk for attrition at UNC, we have improved retention in the last three years by implementing more comprehensive wraparound support. For those students who took advantage of additional support services offered through our Bears First programming, the retention rate is 3% higher than for those students who did not use the same services. Participation in the Bears First program is highly encouraged but optional. We have also implemented new admissions practices to more effectively evaluate and respond to students' needs for support based on profile factors other than high school GPA. This has allowed Admissions and other campus partners to connect students to enhanced support services and programs before and after they officially enroll at UNC.

Students who decide not to return after completing one or more semesters cite various reasons for this decision, including financial reasons. Many of our students face financial hardships, and secondary factors related to financial strains, that create barriers to their success, including commute times, dependent care, and requirements to maintain paid employment. First-generation students at UNC have historically reported working at on- or off-campus jobs significantly more hours per week than other students, with 40% working 20 hours per week compared to 28% of non-first-generation students.

For Colorado to do a better job serving these students and helping them successfully move into the workforce, prioritizing resources for the following types of initiatives would be necessary:

- Provide sufficient state funding to allow institutions to prioritize resources and professional development for faculty members to enhance skills in evidenced based, inclusive teaching practices. This, for example, could include providing funding for faculty members to participate in summer teaching academies for course redesign and evidenced-based pedagogy targeting 100 and 200 level general education courses. Students who earn a grade of D, F, or withdraw in the first and/or early semesters are significantly less likely to be retained, and equity gaps are more profound in related retention rates. In particular, graduate teaching assistants and adjunct instructors would benefit from such paid development opportunities. Provide sufficient state funding to support program development for early, meaningful, high-impact practices, such as **paid** opportunities for students to participate in experiential learning outside the classroom - e.g., service learning, practicums, standard internships, micro-internships, and applied research. Too many students currently are unable to participate in out-of-class activities that further their education and better prepare them for their future careers because they need to work while pursuing their academic objectives in order to cover basic living expenses.

- Provide sufficient state funding to allow institutions to prioritize, support, and incentivize faculty retooling of face-to-face courses for hybrid, hyflex, and online formats. Alternatives to traditional face-to-face instruction provide working students expanded opportunities to participate in educational experiences by enrolling in courses at times that fit with their extensive work and personal responsibilities.
- Provide sufficient state funding to allow institutions to prioritize reducing the student-to-faculty ratios of large lecture classes, particularly in introductory STEM courses, to increase student success and reduce faculty burnout.
- Provide sufficient state funding for capital projects necessary for using facilities, furnishings, and technology to convert traditional classrooms into active, and/or hyflex learning environments that allow for the implementation of evidenced-based teaching practices and/or full synchronous participation by in-person and remote students.
- Provide sufficient state funding for the continued support needed to develop open educational resources (OER), including development funds and research support for empirically evaluating the impact on student outcomes when OER is available.
- Provide sufficient state funding for programs that support low-cost or no-cost options for students to move into the residence halls earlier in order to participate in academic preparation workshops and social connection activities.
- Provide sufficient state funding to adequately resource "bridge" (or transition to higher education) programs and compensate faculty for their development and facilitation. Students who participate in bridge programs are statistically shown to be better prepared, more confident, and more successful in their first and subsequent semesters of college.

FACULTY AND STAFF COMPENSATION

8 [Sen. Bridges/Sen. Zenzinger/Sen. Kirkmeyer] Legislators are aware that there are often large disparities in pay between full-time faculty and adjunct, graduate student, and other teaching staff who are full-time or nearly full-time instructors. How much do you estimate it would cost at your institutions to bring the pay for those who teach at least two courses per semester up to the minimum paid for tenure track faculty (adjusted for hours worked)? Is there is another calculation you would suggest for estimating the cost to "right size" pay for instructors who are not tenure track? If so, please provide that.

University of Colorado System: The pay ranges established for faculty and corresponding compensation are based on a variety of factors, including but not limited to discipline-related market salary; education, training, or experience; quantity or quality of production; a seniority system; a merit system; and job duties and responsibilities.

The job duties and responsibilities are explicitly defined for each faculty role and the pay range differentiation factors are outlined in the Colorado Equal Pay for Equal Work Act (CEPEWA). Bringing contingent faculty (lecturers, adjuncts, or "contract by course" teaching faculty) to the minimum of the tenure track range would be challenging as it relates to this act because the duties defined for each are significantly different. The duties are established through the position description and workload requirements; for tenure track and tenured faculty this includes not only a teaching/instructional requirement, but research and creative work, and leadership and service. Full-time instructional faculty have teaching and service requirements. Contingent faculty are employed on a course-by-course contract and do not perform research and creative work or service as part of their position requirements. The pay ranges established reflect the different factors between these jobs as defined by the CEPEWA.

The work the University achieved with the CEPEWA was not a one-time effort and there is now a process used for every new hire to ensure that the CU remains compliant with the legislation.

Graduate teaching assistants are not included in the analysis as they not only receive a stipend and benefits for their work, but also receive tuition and fee remission – which is not taxed.

CU Boulder: The total estimated dollar impact to increase contract-by-course faculty (lecturers and adjuncts) and non-tenure track (instructor ranks) to the minimum range paid for tenure-track faculty is around $18.0 million.

CU Denver: The estimated cost is $5.8 million to increase lecturer and instructor pay to the minimum range paid for tenure-track faculty.

UCCS: The estimated cost is $1.1 million to increase lecturer and instructor pay to the minimum range paid for tenure-track faculty.

CU Anschutz: The campus has a small adjunct teaching population, primarily within the College of Nursing. The estimated cost to pay adjunct faculty who teach at least two courses per semester up to the minimum of tenure track faculty is approximately $415,000.

Importantly, these estimates do not take into account associated compression costs to other faculty as a result of increasing pay for those who teach at least two courses per semester up to the minimum paid for tenure track faculty.

The University is always looking at ways to ensure that faculty employees are paid equitably, and that employee pay is appropriately aligned based on job responsibilities and academic discipline. In the recent past the University has ensured that the compensation increase pool approved by the Board is also applied to the courses taught by contingent faculty like adjuncts and lecturers. There is an opportunity to continue to make adjustments for full-time instructional faculty and to ensure that there aren't contingent faculty that should be more properly categorized as part-time instructional faculty. CU wants to attract and retain talented full-time instructional, tenure-track, and tenure faculty and pay a competitive market wage. Given the recent significant increases in inflation and the correlated increase in the cost of living in Colorado, it will be challenging to fund sufficient increases in compensation while maintaining core services for students under the increase proposed in the Governor's budget. Continued progress toward equitable pay could be accelerated to the extent that the JBC is willing to increase funding beyond base core minimum costs in FY 2023-24. CU is appreciative of the past increases approved by the committee that have furthered the University's efforts towards making pay more equitable for all employee classes.

ADDITIONAL INFORMATION: CU BOULDER

CU Boulder is evaluating how to ladder salaries, e.g., a 50% graduate teaching assistant appointment stipend (which is the maximum), when normalized to 1.0 FTE, should be less than the instructor minimum salary, and the instructor minimum salary (beginning) should be less than the beginning tenure-track salary in the discipline. Again, this is due to the difference in duties based on job classification, and levels of qualifications and experience for the respective positions.

The campus is looking at using publicly available information and include internal and external equity and market related compensation factors. For CU Boulder, AAU (Association of American Universities) public peer data by employee type is utilized for benchmarking, in addition to discipline-related accrediting agency salary reporting.

ADDITIONAL INFORMATION: CU DENVER

Following the work the campus achieved with the CEPEWA, CU Denver's HR department initiated a comprehensive workplan called the Comprehensive Compensation Collaborative (3C) to systematically examine compensation within and across employment categories at the University, including faculty, in order to identify inequities across title series and within disciplines. Based on the findings of the framework, the campus will work during the 2024-2025 academic year to develop an implementation plan to begin addressing pay challenges across the university.

Colorado State University - Fort Collins: Faculty and staff compensation is an issue that is central to our strategic plan efforts this year. Overall, our faculty are at 91% of other R1 public IHEs but we are aware there are differences by rank and discipline. For example, TT assistant professors are only at 85% (CUPA). Our NTT faculty are generally above peer salaries except for our full-time instructors who are at 85% of peers.

In addition, in managing our academic workforce effectively, we must realize that the different categories of employees (tenured faculty, non-tenure-track faculty, adjuncts, graduate students, etc.) are very different in the expectations and responsibilities inherent in their positions. There is a national market for faculty and academic staff, and that market takes these differences into account.

In alignment with the University Strategic Plan adopted by the CSU Board of Governors in May of 2022, one of our top priorities is to ensure we are able to attract and retain the highest quality faculty and staff possible. This requires that our faculty and staff salaries are competitive with market value.

It is recognized that in addressing the issue of market competitiveness, salary compression and equity on campus will also need attention. For this reason, increases in faculty and staff salaries represent the largest line-item request in the FY24 incremental budget between $15-25m.

Colorado State University - Pueblo: We estimate that it would cost approximately $600,000 to bring the pay up to the minimum paid for tenure track faculty.

Colorado School of Mines: Mines utilizes a hybrid teaching approach employing tenured and tenure-track faculty (assistant professor, associate professor, and professor), teaching faculty (assistant teaching professor, associate teaching professor, teaching professor), and non-tenured Professors of Practice. Tenured and tenure-track faculty typically bring a specialty or expertise in their fields of study and research and are responsible for advancing scholarship and innovation through their research activities. Teaching faculty bring a unique background and focus for use in instruction and provide critical mentoring for students as well as service to support and advance the educational mission of the university. Adjunct faculty help fill in instructional gaps. The usage of adjunct faculty varies by semester and is monitored for potential transition into permanent teaching positions during our annual budgeting process. Five to six adjunct faculty have converted into permanent teaching roles over the last couple of years.

As noted in the response to #9, Mines continuously assesses pay structures to attract and retain a world-class faculty to the best extent our resources allow. Because of differences in duties as described earlier, per-course teaching rates will vary by instructor type.

University of Northern Colorado: UNC relies upon four types of faculty members to address instructional capacity needs during each academic term: adjunct, contract-renewable, tenure-track, and tenured. To accurately address this question, it is important to note first that adjunct faculty members are individuals hired exclusively to teach credit bearing courses on an as-needed basis, with no expectation of additional service to the university or scholarly productivity. Further, these individuals are compensated on a standardized per-course basis, with the compensation determined using instructional experience, expertise within academic areas of study, and employment demand in the area of study.

When considering faculty types other than adjunct faculty, UNC's compensation levels are determined using the following guidelines:

- Faculty members are assigned to internal and external peer groups for the purposes of salary comparisons; these groups vary by faculty type, rank, and the Classification of Instructional Programs (CIP) codes.
- Additionally, UNC has identified 51 external peer institutions through the National Center for Higher Education Management Systems (NCHEMS) by using data from the College and University Professional Association (CUPA), an association of higher education human resources professionals, which provides comprehensive national compensation data.
- Salary ranges for each category are currently set at a minimum of 88% of the CUPA average for the NCHEMS peers in each comparison group.

The typical teaching load expectation for a tenured or tenure-track, full-time faculty member is 18 credit hours per academic year, which typically consists of three, 3-credit-hour courses in the fall and three, 3-credit-hour courses in the spring. This equates to roughly 60% of their annual workload, with the remainder allocated to service and scholarship. The typical teaching load for a contract-renewable faculty member – e.g., lecturer, instructor, senior lecturer, assistant/associate/full professor ranks with no research/scholarship requirement – is 24 credit hours per academic year which typically consists of four, 3-credit-hour courses in the fall and four, 3-credit-hour courses in the spring. This equates to roughly 80%

of their annual workload, and the remainder is typically allocated to service. An adjunct faculty member would need to be contracted to teach five courses per term per year to equate to a full-time employee.

While full-time faculty salaries vary by discipline, the average adjunct employee fulfilling any fraction of the teaching portion of a faculty member's workload is currently appropriately proportional to corresponding full-time faculty salaries at UNC. However, it is important to note that UNC full-time faculty salaries in all categories are relatively low as compared to our peer group. As the university maintains its commitment to achieve 100% parity with these NCHEMS peer group median compensation levels over the next few years, full-time faculty salaries have risen and will continue to increase. Consequently, this will result in the need for an adjustment to UNC's per-credit-hour compensation rates for adjunct instructors, as well. UNC will continue to require additional funding resources to meet these needs and appropriately adjust faculty salaries, regardless of position type.

9 [Sen. Bridges] Some institutions have taken steps to make their pay structures more fair, often by providing greater salary increases to those at the low end of the pay scale while providing much smaller increases (or no increases) at the upper end of the pay scale. Please describe the steps you have taken or are considering to address inequities in your salary structure within existing financial resources.

University of Colorado System: The University of Colorado has taken a number of steps to address pay structures within existing resources. Pursuant to Senate Bill 19-085, the Equal Pay for Equal Work Act, CU conducted a comprehensive assessment of pay and made pay equity adjustments, as needed, for all employee classifications beginning in January 2021. Between January 2021 and April 2022, about $9.0 million in pay adjustments (including benefits) were made for 1,190 employees to meet the requirements of the legislation funded from the university's regular revenue streams.

This work is ongoing. The campuses assess minimum wage rates and compensation increases annually and consider pay equity across all employee classifications, including temporary workers, lecturers, and adjuncts. The campuses recently awarded one-time payments on a flat dollar amount instead of a percentage basis, which resulted in a proportionately greater increase for lower-paid employees. In addition to assessing equitable pay distribution, the University has also undertaken a market wage analysis of all staff positions to determine the appropriate low, mid, and high salary range for each employee. By January 2023, all four campuses will have taken action to ensure that all staff are paid within their range minimum. The market wage analysis of faculty positions is ongoing.

In addition to the ongoing market wage analysis, the University is also creating a centralized resource showing the benefit offerings for each campus. The overall value of these benefits exceeds the standard benefits package and includes offerings such as tuition discounts, wellness plans, housing assistance programs, service discounts, childcare, and professional growth and development.

Compression, Retention, and Equity Initiative

All four campuses and the System Administration are considering how to budget to help address compression, retention, and pay equity issues. These costs could be built into the annual budget and would be in addition to any annual compensation increase approved by the Board of Regents. This effort would allow the University to make progress on addressing inequities in its salary structure, as financial resources can be made available.

Colorado State University - Fort Collins: In the past, CSU has increased base compensation for state classified and administrative professional employees up to a minimum salary of no less than $30,000 in 2018 and specifically custodians to $33,000 in 2022. We are reviewing replicating this compensation method again in 2023-24 for our lowest compensated employees.

Each year, the university has been managing the use of limited resources to provide merit-based salary increases, market-based compensation alignment and salary compression (addressing employees with the same compensation but disparate work experience) increases. These challenges have been exacerbated by inflation and cost of living increases in northern Colorado. CSU is developing a multiyear plan to address these compensation challenges.

In our planning for compensation increases for next year, we are trying to prioritize those employees who are at the lower end of our overall pay scales, and those employees for whom the local and/or regional market indicates that our employees are unacceptably below medians.

Colorado State University - Pueblo: We have created both a faculty compensation and administrative professional committee. Over the past five years the committees have worked to identify pay inequities of staff members. Once the compensation amounts were identified and as the budget would allow, pay increases were given. The past two years have been difficult because of the effects of the pandemic but once we are more financially stable, we will begin to address the inequities once again.

Colorado School of Mines: Mines continuously assesses pay structures and recently instituted an updated compensation philosophy focused on internal equity and external markets. During the previous fiscal year, Mines implemented increases related to pay equity adjustments. Mines provided a 5 percent merit pool for non-classified personnel for the current fiscal year.

University of Northern Colorado: UNC recognizes that our overall compensation structure has historically been lower than that of our peers, and we have taken advantage of the economic value of that capability to carefully manage institutional resources. Consequently, pandemic-era implications for employee recruitment and retention have been exacerbated by external economic factors, including extraordinary rates of inflation for regional costs of living. Last December, UNC's Faculty Senate presented to the Board of Trustees a recommendation to increase over a five-year period faculty and staff salaries to a level equal to 100% of our NCHEMS peer group median . According to our current comparative data (Jan 2022), UNC faculty members are, on average, compensated at 86.7% of peer median levels, and UNC staff are, on average, at 89.6%. UNC leadership has engaged in the work with governance groups to create a multi-year compensation plan for faculty and staff that fits into our multi-year financial outlook, along with other prioritized strategic investments. We are currently developing that plan and will continue to develop and adjust it for responsiveness to internal and external financial factors, with the goal of achieving compensation parity with peer medians between fiscal 2024-25 and fiscal 2026-27.

In the meantime, we are taking steps to implement appropriate compensation increases for all employees. Actions taken and planned that will serve to address compensation issues, as well as some inequities, include:

- Increasing the minimum wage to $15 per hour in July 2022 and $15.75 per hour in July 2023.
- January 2022 and January 2023 compensation increases: A $1,500 base-building increase for all employees, providing greater relative impact to those employees at the lower end of the pay scale.
- July 2022, July 2023, and ongoing compensation increases: We have made and will make increases in alignment with other financial factors and resources as part of the university's fiscal planning process. These increases include the consideration of variable increases depending on position definitions and comparative peer compensation ranges.
- Discretionary compensation reviews and adjustments throughout each fiscal year prior to recruitment for open positions and upon request from employees/supervisors, based on internal and external peer comparisons.
- Annual review and adjustments of compensation rates for required Equal Pay for Equal Work compliance.
- Compliance with state classified employee agreements for compensation rates and ranges.

10 [Sen. Bridges] I'm curious about how some of the CCHE capital construction requests and projects that are brought by higher education institutions compete with things like pay raises for adjunct professors and staff. How do you think about those tradeoffs?

University of Colorado System: Funding for capital construction projects are largely one-time in nature. Expenses for all employees, including salary for adjunct professors and staff, are ongoing and require a devoted ongoing revenue stream to be able to sustain any increases in compensation on a year-over- year basis. Budgeting one-time funds is different than budgeting ongoing funds. Capital construction requests and expenses don't compete with salary increases, rather they are considered in tandem in any annual budget development. Both are priority areas for the University of Colorado.

It takes people to educate people, so it is critical that CU compensate its employees and strive to keep pace with inflationary and market wage increases over time. Unfortunately, the Governor's budget request does not cover the base core minimum cost estimates for FY 2023- 24, as was previously discussed (see Question 2).

Many capital construction projects support programmatic improvements that are necessary to the work our faculty does, such as building and renovating lab, research, and instructional space. CU's state funded requests for capital construction in FY 2023-24 all seek state support to renovate existing buildings. Of critical priority is the CU Boulder continuation request for the renovation of the Hellems Arts and Sciences Building and Mary Rippon Theatre. The project will reorganize the building interior to address building deficiencies, improve space utilization, and address deferred maintenance. The full state funding amount requested (in the current request and in prior project appropriations) will be entirely directed toward deferred maintenance aspects of the project such as upgrading or replacing the HVAC system, interior door hardware, lighting and fire-alarm system, electrical panels, windows, and gutters. The building facility condition index (FCI) is 26, well below the state's minimum recommendation of 85. The project will help to resolve the estimated $38.5 million maintenance backlog in the building and improve the FCI to 85 or better.

Colorado State University System: Like many customer-facing businesses, our facilities are integral to our delivery of quality services and experiences. For CSU many of our recent state-funded projects are for buildings that are long past their lifespan or efficient and effective usefulness. We believe the partnership with the State has tried to strike the right balance between operating needs and new capital, but it seems both issues have funding gaps that exceed available dollars. This is likely true across much of the public sector. In other answers we have provided more context about our pay structure.

Capital construction and compensation increases are funded from the same pool of limited available funds. Providing competitive compensation and high-quality facilities are imperative to attract and retain faculty and staff. Investing in compensation and capital construction is a balancing act of two important priorities. The university has used tools like bonding and public-private partnerships to finance capital construction rather than cash funding projects. These tools have allowed the university to repair and replace facilities while investing in employee compensation. Our challenge is that capital financing tools and project costs are significantly more expensive than they were two years ago, which limits CSU's ability to leverage cost effective tools to preserve budget flexibility each year.

To the extent that the state budget can provide one-time resources in the separate Capital Development process for capital and facility projects, this is a great help to us in providing the modern facilities necessary to attract and retain students, faculty, and staff. Absent that support, new facility funding, needed renovations, and deferred maintenance expenses do compete with other expenses (just as compensation for our employees), and we try to manage this as sensibly as we can.

Colorado School of Mines: Generally speaking, Mines takes a holistic approach to budget and resource allocation to balance the near-term needs of the institution with its long-term strategic objectives. Given that Mines enrollment has increased by over 30% over the last ten years, most capital construction activity aimed to increase institutional capacity to serve students best (e.g., classroom facilities, residence/dining halls). Notably, concerning funding for these projects, the majority have either been funded by philanthropy or are self-supported by auxiliary revenues, with only 8% provided by state capital construction funds.

University of Northern Colorado: UNC maintains designated capital reserves, funded through established student fees and overhead charges imposed on internal auxiliary services, to fund capital projects, deferred maintenance, and other small equipment/project needs. These reserves provide a small but meaningful supplement to any funding that is occasionally provided by the state through the CCHE capital construction funding request process. None of these funding sources compete directly with the need for "things like pay raises" for the faculty and staff. In fact, the reason we make requests via the CCHE for capital funding is to avoid burdening the university's resources to meet capital funding requirements. We carefully manage fiscal resources to mitigate the risks of having to make such direct, detrimental trade-offs, especially for urgently prioritized and/or unexpected needs. It is important to note, however, that all our financial resources are severely constrained. Capital funding through the CCHE process is limited and unreliable, but it is our best resource for large capital needs, typically taking multiple years to acquire funding approval, if at all, in addition to the years necessary to complete funded construction and maintenance projects. The result is that our age-of-plant metrics, an indication of the aging of facilities and maintenance projects, increase every year, imposing greater risks and detrimental service implications on the institution and students. Simultaneously, other legislative, inflationary, and economic factors continually impact core minimum costs for the institution, including employee compensation, which are insufficiently addressed by state funding appropriations. Although we don't consider or impose "tradeoffs" between pay for faculty and staff and capital project requests, the resources available for both are inadequate. Trade-offs may occur when debt must be incurred by an institution to fund a capital project that is not approved through the standard CCHE review process, committing the institution to long-term debt service, which consumes cash resources that could be utilized to address other operational needs.

11 *Statewide Common Question:* Please provide a description, calculation, and the assumptions for the fiscal impact of implementing the provisions of the Partnership Agreement, including but not limited to changes in annual leave accrual, holiday pay, and paid family and medical leave on classified employees. For faculty, administration, and other employees who are exempt from the Partnership Agreement, please indicate whether or not you intend to implement similar benefit changes as those required for covered employees. Please provide a breakdown of the fiscal impact of implementing the provisions of the Partnership Agreement for: a) employees who are subject to the Agreement, and b) employees who are exempt from the Agreement if you expect to provide similar benefits.

University of Colorado System: CU implemented the new shift differential rates negotiated through the Partnership Agreement for all eligible employees effective July 1, 2022. Changes to leave accrual, holiday pay, and paid FML were only made for classified employees.

The table below compares the cost of paying the shift differential for classified staff in the first five months of the last fiscal year to the first five months of the current fiscal year, after new rates went into effect. The number of classified employees that worked a weekend, second, or third shift declined, but overall spending increased by about $335,000.

11a. Cost of Shift Differential for Eligible Classified Staff

	Between 7/1/2021 and 11/30/2021		Between 7/1/2022 and 11/30/2022	
	Count of Eligible Employees	Cost of Shift Differential	Count of Eligible Employees	Cost of Shift Differential
Classified Staff	400	$799,518	319	$1,134,557

The table below compares the cost of paying the shift differential for research and university staff in the first five months of the last fiscal year to the first five months of the current fiscal year, after new rates went into effect. The number of eligible research staff increased by 1 and spending increased by about $3,600. The number of eligible university staff increased by 21 and spending increased by about $432,000.

11b. Cost of Shift Differential for Additional, Non-Classified Staff

	Between 7/1/2021 and 11/30/2021		Between 7/1/2022 and 11/30/2022	
	Count of Eligible Employees	Cost of Shift Differential	Count of Eligible Employees	Cost of Shift Differential
Research Staff	3	$17,467	4	$21,096
University Staff	265	$393,142	286	$825,275

Overall, the University increased shift differential spending by about $770,800 in the first five months of the FY 2022-23, as compared to the first five months of FY 2021-22, for the entire eligible population.

Colorado State University - Fort Collins: To date, employee benefits provided in the Partnership Agreement (annual leave, holiday pay, etc.) were at or above those provided for in the partnership agreement. However, the impact of providing the 5% across the board increase to all state classified employees in July 2023 per the Partnership agreement will be $3.99M. We are still determining what our approach will be for increases for our remaining faculty and administrative professional employees based on our available resources. As noted in Question 2, the current budget request is not sufficient to cover all mandated costs and extending the same raise to all CSU employees regardless of classification.

Colorado State University - Pueblo: Pursuant with the COWINS Partnership Agreement, the salary, leave accrual, and paid FML changes for classified employees have considerable fiscal impacts for CSU Pueblo. Holiday pay impact is negligible, as we can appropriately schedule employees to work minimal holidays and/or provide opportunities for alternate holidays. Because CSU Pueblo is a CHEIBA member, no changes were made to faculty and administrative professional benefits. Leave accruals also did not change and are not planned for these employee groups.

Estimates in the table below are based on a single year at current classified employee salaries. The new compensation plan is forthcoming from COWINS and will result is greater fiscal impacts over time, particularly given higher classified range minimums/hiring salaries and the implementation of step increases. There will be additional fiscal impacts to PERA contributions based on salary changes required by the forthcoming compensation plan that are not presently accounted for in the fringe rate.

Estimated fiscal impact	Employees	Annual leave	Paid FML - 80 hours	Fringe 50.4%	5% increase 7/1/23
CSU Pueblo Classified	103	$333,000	$190,000	$2,451,000	$243,107

Colorado School of Mines: Mines currently has 207 classified employees that fall under the COWINS partnership agreement. The changes within the partnership agreement that will have a financial impact for FY23-24 will include the following:

Increase from 3% to 5% for annual salaries: The difference in cost will be $281,201 for classified employees, however we are asking for the same 5% increase for all employees to maintain consistency, compliance and parity across our system.

Step increases in base pay: Calculations for additional increase based on years of service have not yet been calculated but will have a tangible financial impact upon implementation. We will not be putting a similar program in place for non-classified employees.

Paid FML from 40 hours to 80 hours: There will be an additional cost for the 40 hours for most lower paid classified employees as most do not carry a significant sick leave bank balance given that time for FML would have been considered unpaid.

Administrative burden: Additional professional headcount is required to support the implementation of the partnership agreement and to meet our obligations under the agreement. Grievance and dispute management, training for managers and employees, and increased compliance responsibilities have increased the administrative burden required during the implementation of the partnership agreement. Cost of $95,000 base salary to increase FTE for additional Human Resources Advisor (HRA). Amount of increase of additional administrative work is upwards of 50% of previous workload for each HRA.

University of Northern Colorado: UNC has approximately 318 classified staff, to whom the partnership agreement applies, or about 22% of our total employee count. The average annual salary for classified staff at UNC is $49,709. Implementing the requirements of the agreement will cost UNC approximately $0.7 million in fiscal 2022-23 (FY23). It is estimated that it will cost an additional $1.6 million in fiscal 2023-24 (FY24), and $1.9 million in fiscal 2024-25 (FY25), resulting in a cumulative, three-year impact of approximately $4.2 million.

The implementation of equivalent provisions for other faculty and staff, including compensation changes and compliance with the Proposition 118 Paid Family Leave Act, will be necessary. The related additional costs will be $2.3 million in FY23, $3.9 million in FY24, and $5.2 million for FY25, for a cumulative, three-year impact of $11.5 million. Including the costs for classified staff, the total cumulative, three-year impact would be $15.6 million.

Classified Staff Only (incremental increases)	FY23	FY24	FY25	Total
Health Care	-	749,783	798,133	1,547,916
FAMLI	35,119	35,118	3,512	73,749
ATB Increase (FY23 3%, FY24 5%, FY25 3%)	492,145	780,416	491,662	1,764,223
Minimum Wage (FY23 15/hr; FY24 15.75/hr; FY25 16.22/hr)	170,292	-	-	170,292
Step Placement Plan (begins 7/1/2024)	-	-	600,000	600,000
Total	$697,556	$1,565,317	$1,893,307	$4,156,180
Exempt and Faculty (commensurate ATB and Step Placement Plan)	**FY23**	**FY24**	**FY25**	**Total**
Health Care	-	-	-	-
FAMLI	168,068	168,068	16,807	352,943
ATB Increase (FY23 3%, FY24 5%, FY25 3%)	2,174,628	3,734,844	2,352,952	8,262,424
Minimum Wage (FY23 15/hr; FY24 15.75/hr; FY25 16.22/hr)	-	-	-	-
Step Placement Plan (begins 7/1/2024)	-	-	2,840,000	2,840,000
Total	$2,342,696	$3,902,912	$5,209,759	$11,455,367
Total Estimated Impact	$ 3,040,252	$ 5,468,229	$ 7,103,066	$15,611,547

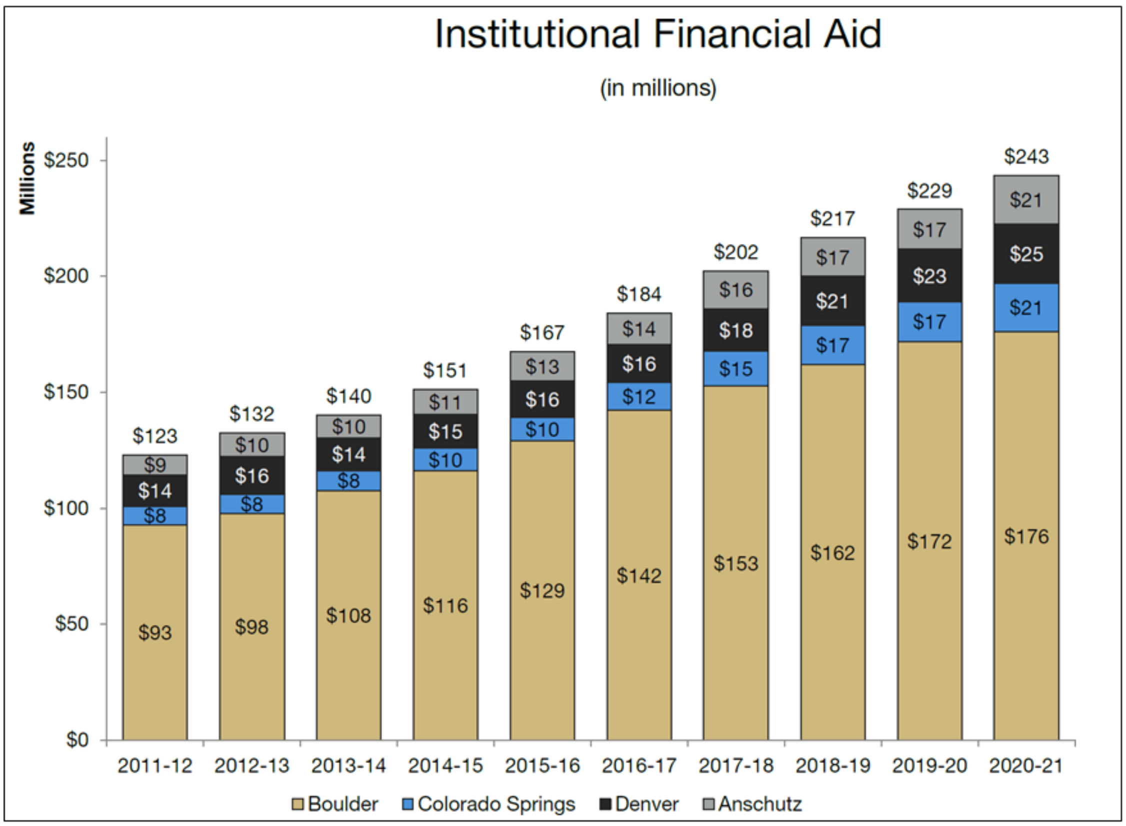
FINANCIAL AID AND AFFORDABILITY MESSAGES

12 [Rep. Bockenfeld/Sen. Bridges] Financial aid funding for students with need is not adequate to cover the cost of attendance. What share of your resident students have financial need (cost-of-attendance exceeds expected family contribution)? How are students and families covering the gap between the cost of attendance and available funding? To what extent are your students relying on loans?

University of Colorado System: Of resident undergraduate students that fill out a FAFSA, around three quarters have documented financial need. In the 2020-21 academic year, the percentage of resident undergraduate students with documented financial need who filled out a FAFSA was the following, by campus: CU Boulder 67%, CU Denver 84%, and UCCS 80%.

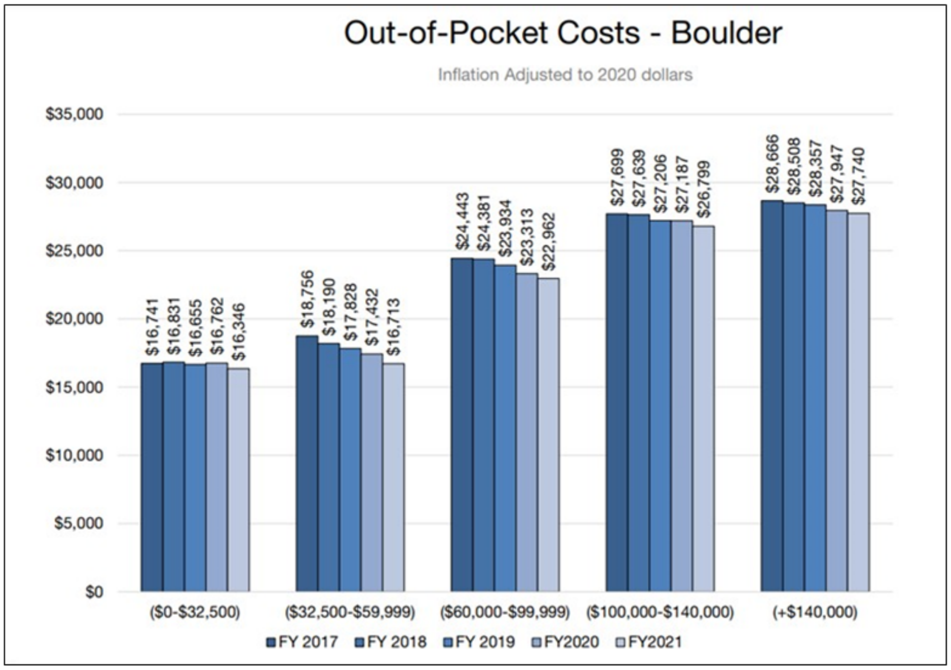
Importantly, each year CU campuses provide institutional financial aid to buy down costs for students. The chart below reflects the total investment in institutional aid, by year, since
FY 2011-12. Total investments to institutional financial aid has nearly doubled over this period.

3d: Institutional Financial Aid



As a result of these increases in institutional aid, plus the legislature and Governor's investment in public higher education which has helped keep tuition increases in-check, the, out-of-pocket costs have declined for resident undergraduates across all income groups at all CU campuses since FY 2016-17, after adjusting for inflation. (Out-of-pocket costs here is defined as total cost of attendance, less scholarships of grants before accounting for a student of family's estimated family contribution.) The following charts illustrated this trend across of the CU's campuses by income group.

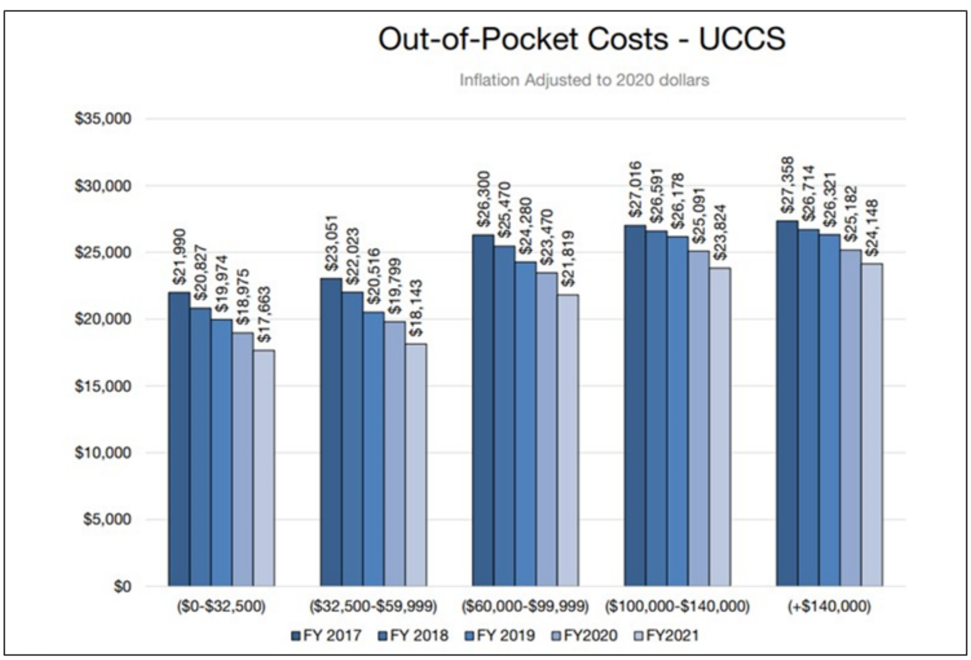
3e: Out-of-Pocket Costs – Boulder



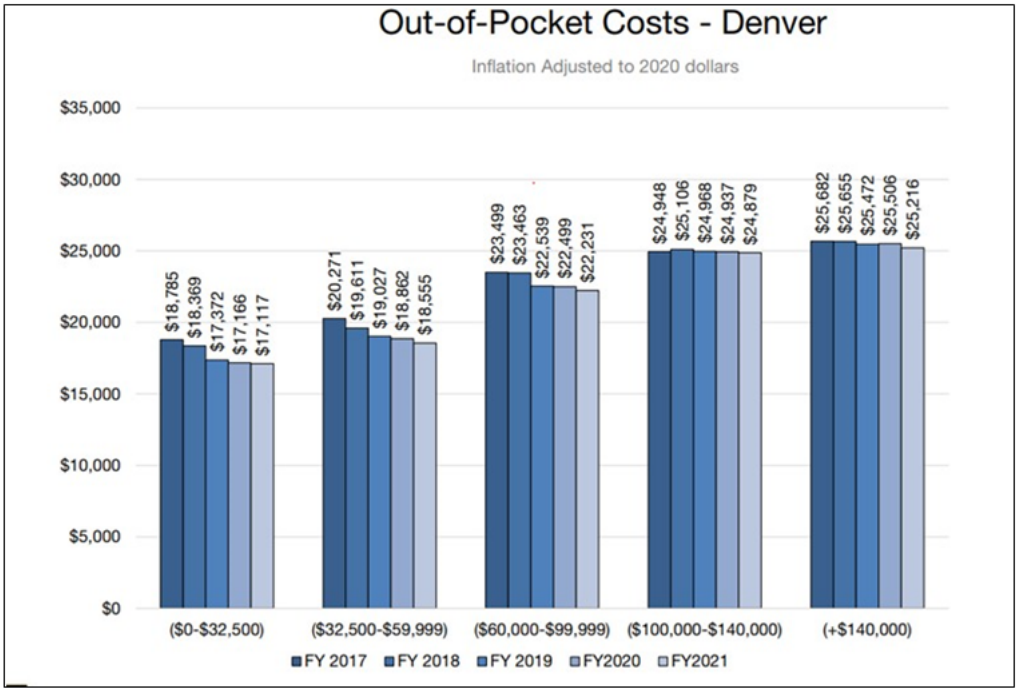
FY 2017 to FY 2021 Out-of-Pocket Costs are declining compared to inflation • Calculation: Average Cost of Attendance minus Average Grant Aid • Income range is based on Adjusted Gross Income. • Inflation adjusted to CPI Denver-Aurora-Lakewood https://data.bls.gov/time series/CUURS48BSA0

Source: CU System Office of Budget & Finance Presentation: CU System Institutional Research Averages apply to resident undergraduates applying for financial aid

3f: Out-of-Pocket Costs – UCCS



3g: Out-of-Pocket Costs – Denver



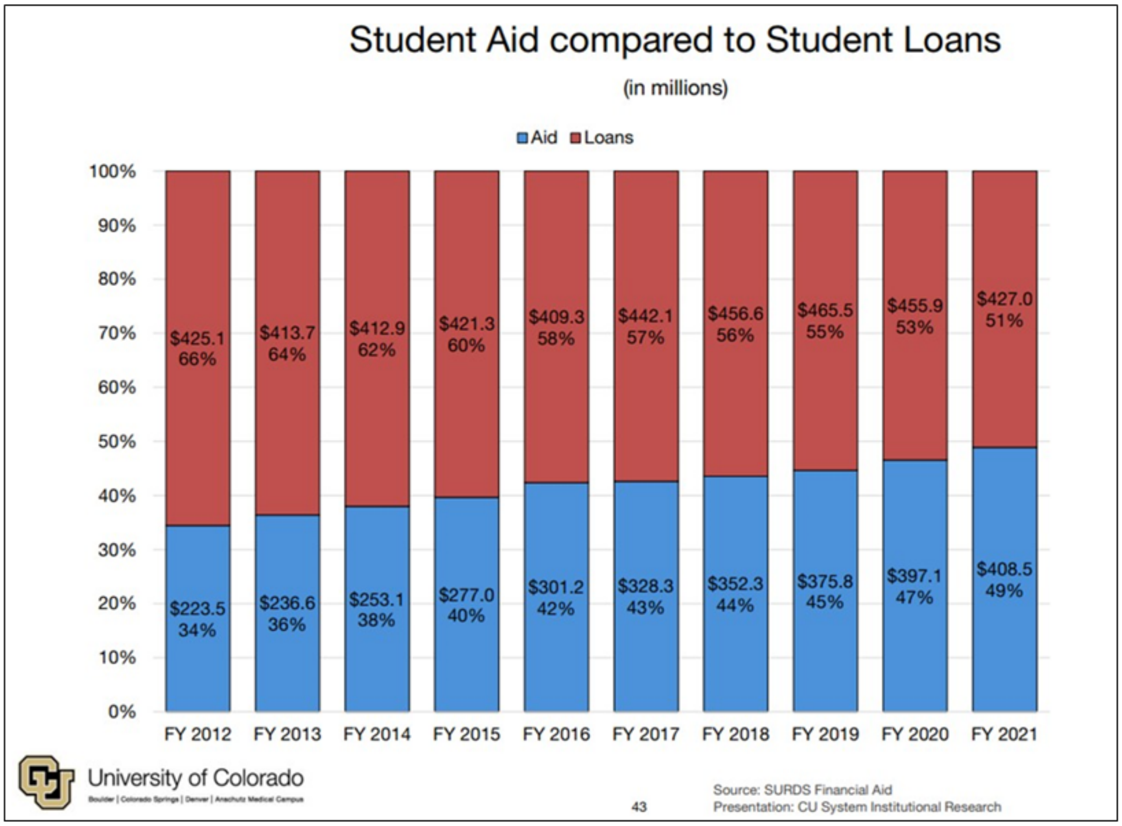
After accounting for expected family contribution (EFC) and loans, the gap that remains between the cost of attendance and available funding may be covered through other means such as college savings, personal loans, credit cards, or by living below the cost of attendance. The following include other ways to reduce college costs:

- Apply for scholarships
- Boost credit load (more than 12 per term or summer school)
- Transfer credits (high school concurrent, competency testing, other college)
- Live with family or with multiple roommates
- Cut back on personal expenses (e.g. use alternative transport)
- Remain on parents' health insurance plan
- Meet with advisors to track degree progress

Systemwide, only 53 percent of resident undergraduate students who earned a bachelor's degree in 2021 took out a loan at CU. The percentage of resident undergraduate students who took loans by campus is:

- CU Boulder 48%
- CU Denver 59%
- UCCS 57%

As shown in the following chart, in the past decade, growth in student aid awarded to CU students outpaced student loans taken by CU students. Between FY 2011-12 and FY 2020-21 student borrowing only increased 0.4 percent compared to an increase of 82.7 percent in grants and scholarships in nominal dollars.



Colorado State University - Fort Collins: The share of resident undergraduate students who demonstrate financial need hovers around 46% while graduate students are just under 40% and our professional veterinary medicine students at just over 80%.

Covering out-of-pocket unmet need often comes from multiple sources including work, extended family support, payment plans, and student and parent loans. About 40% of resident undergraduate students borrow in a given year with the level of borrowing being negatively correlated with income. Average debt for the 48% of undergraduate students who start at CSU and graduate is $27,363.

Colorado State University - Pueblo: The most recent available data shows that 69% of our resident undergraduate students had unmet need greater than 0. The gap in funding is made up with primarily loans. Of the population with unmet need 56% of them borrowed loans. The average amount of loan debt for our graduates is $23,257.

Colorado School of Mines: Forty-five (45) percent of Mines resident undergraduate students demonstrated financial need in excess of expected family contributions. The average scholarship and grant aid for this group is $9,926. In addition to Mines scholarship and grants, students earn on the average $1,414 in scholarships from outside (non-federal) sources. Ninety-eight (98) percent of students who demonstrate need take out loans.

University of Northern Colorado: Approximately 60% of UNC's resident undergraduate students have a financial need based on a comparison of the cost of attendance (COA) and the expected family contribution (EFC) as determined for students who complete the Free Application for Federal Student Aid (FAFSA). Of the students with a calculated financial need, more than half utilize student loans to cover their COA, 20% pay at least a portion of their bill with a credit card, and 10% are on a payment plan. In addition, 28% of students with no demonstrated financial need, whose EFC exceeds their COA, also take out student loans.

Many students cover the gap between cost of attendance and available aid by seeking income from other employment. First-generation students at UNC, approximately 41% of undergraduates, report working significantly more hours per week than non-first-generation students. We also have students who reduce the COA by minimizing optional living expenses such as housing and food costs. For example, first-year students, who would normally be required to live on campus and purchase a meal plan, may choose to live with parents or guardians who reside in the local area.

13 [Staff/Sen. Bridges] Last year institutions indicated that they supported development of a coordinated statewide affordability message about postsecondary education, but there was little progress on this. (1) Do you support this concept?; (2) If so, do you have a recommendation for how to move forward to identify a common statewide message? (3) At your institution, which students do not pay tuition or mandatory fees because these are covered by financial aid? What share of your resident student population does this represent? [DHE will collect additional detail in written-only questions]

University of Colorado System: Yes. The perception of unaffordability is a challenge for public post-secondary education in Colorado. The University of Colorado supports a coordinated statewide affordability message, in addition to institution messaging and public outreach.

The misperception around the affordability of public higher education is a serious challenge for the state. It deters promising students – many of them from underrepresented groups or rural areas of the state – from improving their lives through a college education. It hurts communities and companies around the state that would benefit from growth in a more educated population. This misperception is about both the cost of an education (which is often far less than many realize) and the value of a college education (which has been questioned by some). An important way to counter these misperceptions is through sustained outreach and grass roots efforts across the state. By working with K-12 counselors, community leaders and prospective students, CU, other higher education institutions, and the Department of Higher Education can educate Coloradans around costs and value.

The University of Colorado has multiple resources for potential and current students to estimate the cost of attendance at one of its campuses. One is the CU Higher Education Cost Estimator (https://costestimator.cu.edu/) which allows users to select from a range of options to learn how different factors can change the cost of attendance, like:

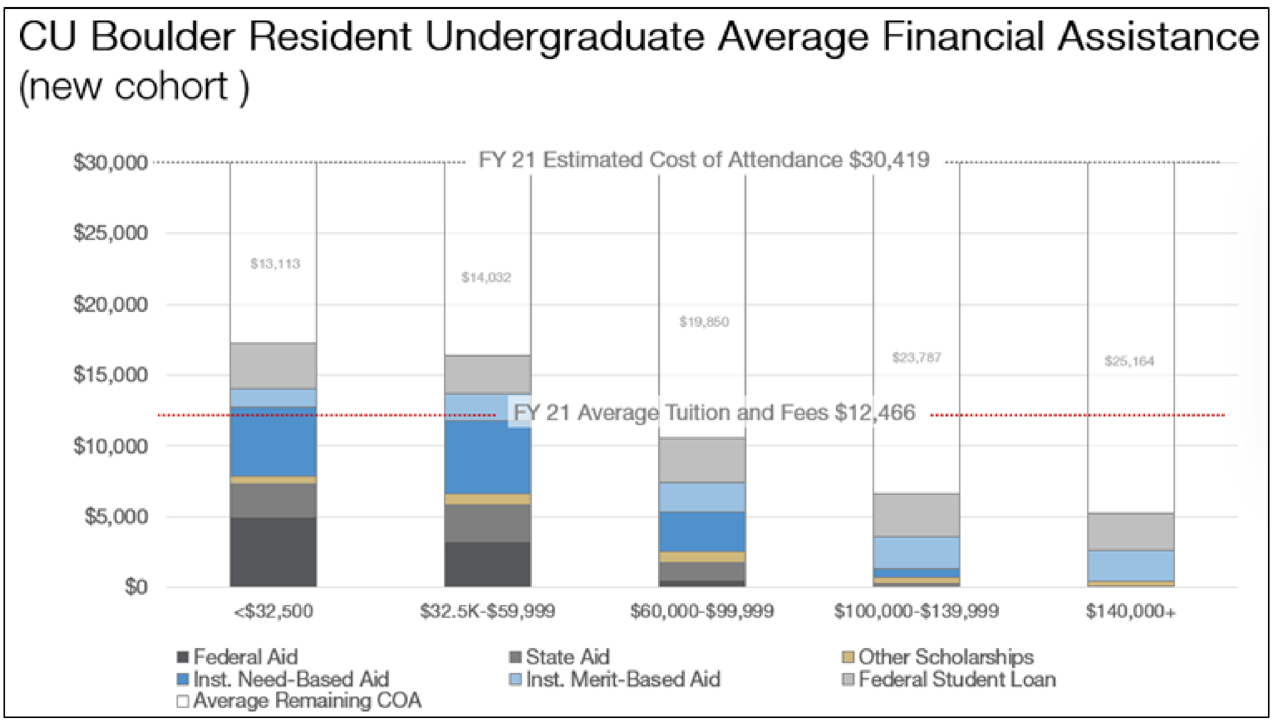
- Student type
- Family household income
- Number of years to degree

- Wages from part-time employment
- Transfer credits
- On/off-campus housing
- Cost of books
- Cost of personal expenses
- Aid package
- Federal loans
- College savings

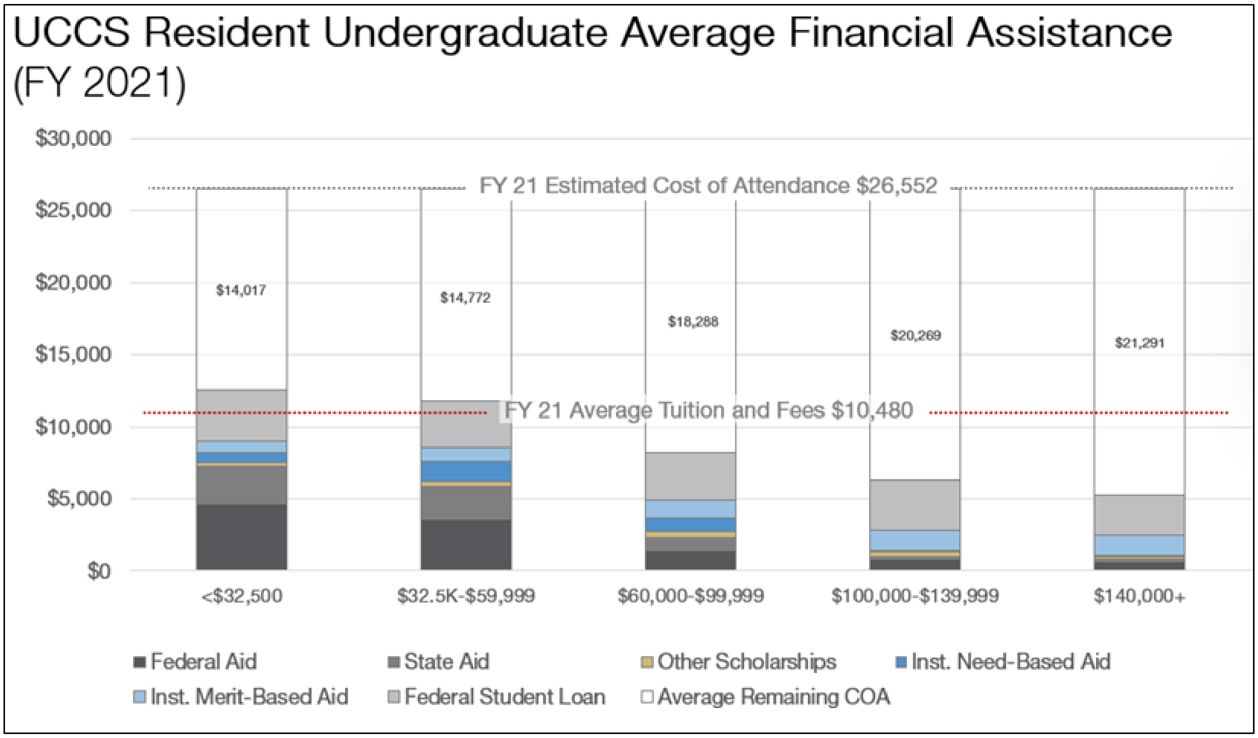
Additionally, CU has a website dedicated to affordability (https://www.cu.edu/affordability). This website had information on the value of a college degree, alumni earnings by field of study, CU institutional aid, out-of-pocket costs, student loan debt, and more.

As shown in the charts below, between federal aid, state aid, other scholarships, institutional aid, and federal student loans, on average tuition and fees are covered for students in lower income brackets. Students in higher income brackets have a higher estimated family contribution (EFC) to cover the remaining costs.

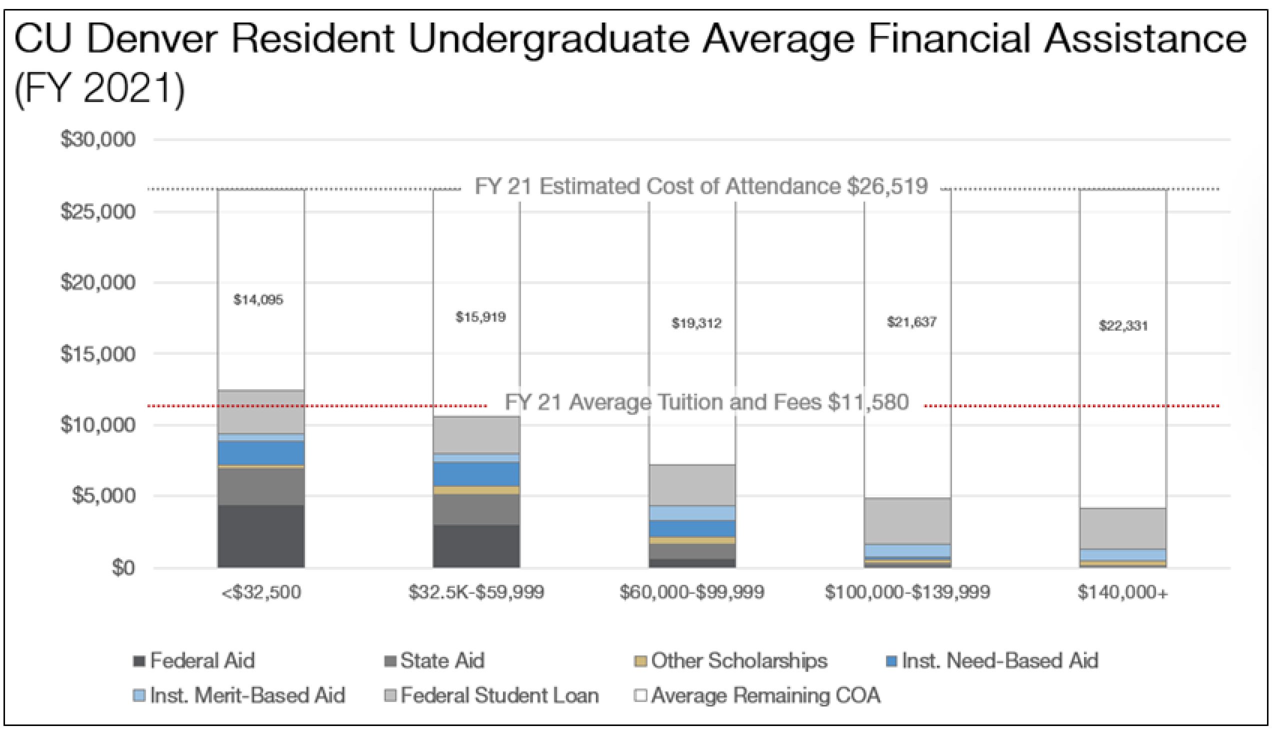
13a: CU Boulder Resident Undergraduate Average Financial Assistance



13b: UCCS Resident Undergraduate Average Financial Assistance



13c: CU Denver Resident Undergraduate Average Financial Assistance



Colorado State University - Fort Collins: We do support the concept of a coordinated statewide effort indicating that affordability is top-of-mind. This would likely be coordinated at the CCHE/CDHE level and involve all the institutions. The most recent effort identified significant complexity relative to the desire for a simple message to the public. We do think there is merit to continue the process and work with the legislature to identify funding to solidify the message. It is also important to deliver on the affordability goal, using all the tools at our disposal. At Colorado State University, our Commitment to Colorado (CTAG) grant now covers last-dollar tuition and fees for all Pell-eligible students, and up to half that amount for students whose family incomes are above Pell eligibility.

For low-income students and families, no matter where they go, their tuition and fees will be covered. With a maximum Pell grant of $7,395 (2023-2024 rate) plus a Colorado Student Grant of $5,000, low-income students are already bringing $12,395 to the tuition table.

At CSU-Fort Collins, students who are Pell recipients and those just above Pell eligibility receive enough need-based aid to cover tuition and fees. About 4,000 students or 25.5% have tuition and fees covered in this manner. For Pell recipients, housing is also covered.

Colorado State University - Pueblo: In general, at CSUP, our Pell eligible students receive enough aid to pay tuition and mandatory fees. Approximately 1,200 or 34% of our students are Pell eligible.

Colorado School of Mines: Yes, Mines supports a coordinated statewide affordability message, including encouraging families to submit FAFSA applications. We do not support requiring institutions to provide full tuition and fee grants to all Pell students – unless the State provides funding to achieve this. Mines currently offers scholarships and grants to allow Pell students who also qualify for the university's Presidential scholarships to attend Mines tuition free. Mines currently has 432 resident students who have full tuiton covered by financial aid. This represents about 13.4% of our undergraduate resident students.

University of Northern Colorado: Yes, we support this concept, with some limitations and concerns about messaging.

The criteria and definitions for any figures referenced in the messaging would need to be common, so that all institutions are providing comparable information. It would also make sense to use market research to understand what messaging would be most relevant in addressing perceptions about college affordability. A focus on outcomes upon graduation would be an approach that reinforces the value of a college degree. For example, lifetime earnings of those with a college degree vs. those without a college degree. On average, students who obtain a 4-year degree earn $1.3 million dollars more over their lifetime than those with only a high school diploma. Additionally, those with a 4-year college degree are healthier and live longer. Another common statewide message could be a focus on employment and versatility in an ever-changing market. A college degree prepares graduates for today's jobs, but also those that have yet to be created. Employment data showed that people with a 4-year degree were more likely to remain employed during the pandemic. Students and families have expressed misgivings about the value proposition of a postsecondary degree. A state-wide message focused on social mobility and life-time earnings data could be effective, including messaging from influential personalities to correct misperceptions and provide consistent, positive message reinforcement.

30% of UNC's resident, degree-seeking, undergraduate students who file a FAFSA and are registered full-time have their tuition or fees covered by financial aid; 47% have their tuition covered. Due to complexities in financial aid awarding, there are currently no clear-cut populations for whom UNC would say that *all* tuition and fees are *always* covered. The population where *most* students have all tuition and fees covered by financial aid are resident, degree-seeking undergraduate students who file a FAFSA, are registered as full-time, are Pell-eligible, and are receiving our higher-level merit scholarships based on a high school GPA of 3.40+.

ONE-TIME FUNDING

14 *Statewide Common Question/Hearing Discussion:* [Sen Bridges] Please describe the implementation plan for new programs added to the institutions from one-time stimulus funds (such as the CARES Act, ARPA, and one-time General Fund), as well as any challenges or delays to program implementation. Please specifically address S.B. 21-232 and H.B. 22-1330 (displaced workers and back-to-work grants), educator workforce initiatives, forest service initiatives at CSU, and behavioral health initiatives, as applicable.

University of Colorado System:
House Bill 21-1330 – Higher Education Student Success

The University received one-time ARPA funding through HB 21-1330 at three campuses for "Finish What You Started Grants." The funding amounts include: CU Boulder, $3.1 million; CU Denver, $3.2 million; and UCCS, $2.4 million.

CU is grateful to have received funding from this program to help its students negatively impacted by the pandemic. To date, there have been challenges associated with spending the funds. Despite campus outreach, there are a number of eligible students who have not taken advantage of the program. Initially, in order to qualify for the program, students had to have either been admitted to CU prior to the pandemic, or stopped out during the pandemic.
However, there have been recent revisions to program eligibility based on federal regulations. Under the new rules, students are required to affirm that they had economic hardships related to the pandemic in order to be eligible for the program. The University is collecting the documentation from current recipients and recruiting new students to participate in the program.

House Bill 22-1220 – Removing Barriers to Educator Preparation

CU is grateful for to have received funding to help reduce costs for students that are pursing training to become educators. The following amounts were appropriated for FY 2022-23 by campus: CU Boulder, $0.8 million, CU Denver, $1.3 million; and UCCS, $1.4 million. There are new federal regulations associated with the funding. DHE has provided training about pending changes and the program is being aligned with federal regulations. The University hopes to maximize the use of these appropriations and reduce costs for students who participate in these programs.

Senate Bill 22-147 – Behavioral Health-Care Services for Children

The CU Anschutz campus received a one-time appropriation of $4.6 million. The funds must be spent no later than December 2024. The program goal is to enroll the majority of pediatric primary care providers and school-based health care workers in order to support their assessment and treatment of mild to moderate behavioral health concerns in the primary care setting. The scope of work is scheduled to begin in January 2023 and there are no concerns about the ability to fully expend the funds before the deadline and the University is thankful for the support.

Colorado State University - Fort Collins: We have one-time stimulus funds for the following initiatives and programs:

- HB21-1330 Higher Education Student Success
  - Finish What You Started Program, Colorado Opportunity Scholarship Initiative (COSI) $3,655,937
  - CSU-Fort Collins' implementation of the FWYS grant has been successful in meeting its current goal of re-enrolling 150 students who have some college credit, stopped out, and have no college degree. Students who qualify for the program receive additional financial support, are paired with a full-time FWYS mentor for support beyond academics and have single points of contact in departments campus wide. Students re-enroll with a varied number of credits already earned and even though the program is still in its infancy, 9 students have already graduated.
- HB22-1379 Wildlife Prevention Watershed Restoration Funding
  - American Rescue Plan Act (ARPA) $3,000,000
  - The Colorado State Forest Service selected three projects in 2022 that reduce wildfire risk in watersheds identified as high priority by the state Forest Action Plan.
  - Implementation will begin in 2023. All funds are obligated and will be encumbered by June 30, 2023, in advance of the obligation deadline of December 31, 2024. All funds will be spent by the final deadline of December 31, 2026.
- HB21-1264 Workforce Development
  - Inclusive Training to Enhance Employment Program $150,000
  - To date, $4,500 has been spent with a plan to complete spend by 6/30/24
- HB22-1220 Removing Barriers to Educator Preparation
  - Educator Stipend Program $2,249,996
  - The grant proposal is in process and will be finalized within the next few months
  - Payments totaling $209,000 have been made to students to date, and the remaining funds will be distributed throughout the rest of FY2023 and FY2024
- HB22-1329 Long Bill
  - Campus Network, Electrical and Exterior Lighting Upgrades - $4,677,505
  - San Luis Valley Research Center Irrigation Upgrades - $326,040
  - Campus Facility Roof Upgrades - $1,418,851
  - Campus ADA Upgrades - $1,819,232
  - Clark Building Revitalization - $8,000,000
- SB18-086 Cyber Coding Cryptology for State Records
  - Cybersecurity $1,200,000

- The Division of Information Technology, College of Business, and Department of Computer Science have partnered together on funds received to have the following impact since FY19:

SB 18-086 Report, CSUS Sept. 2022				
	FY 19	FY 20	FY 21	FY22
Total SB 18-086 Appropriation	$1,200,000	$1,200,000	$729,412	$1,200,000
Actual Amount Spent on Scholarships	$122,435	$306,050	$286,005	$1,166,083
Total Number of Scholarships Awarded	45	141	118	237
Required Allotted Amount Earmarked for Scholarships	$180,000	$180,000	$108,000	$180,000
At or above allotted amount of scholarship earmark	No	Yes	Yes	Yes
Number of faculty/adjuncts hired…	2	32	9	22
Number of student internships	71	129	118	198
Number of degrees/certificates/course completions	28	303	371	1,061
Number of presentations/seminars on cybersecurity	83	143	15	123
Amount of all other matching money raised	$50,000	$7,700,000	$3,249,816	$5,231,369
• More than one hundred and eighty (180) faculty/interns hired under the grant				
• More than 500 student participants have graduated, virtually all have jobs in IT w/ IT Security prominent				
• The CSU System invested $79,810 for computers at Sturm, serving over 200 students in ITSec courses.				

- Behavioral Health Initiatives
  - AgrAbility Project $900,000 – this is a new project which supports mental and behavioral health in Colorado's rural communities. Since this is so new, we are still ramping it up via new hires and the like. This will be an annual appropriation.
  - The Department of Higher Education in December 2022 approved a $1,746,673 Behavioral Health Incentive Program grant to provide tuition support awards to students enrolled in specified mental and behavioral health programs. The funds will be received in two tranches and released to students beginning in FY23.
- Food Systems Advisory Programs
  - Beef Sticks for Backpack Program – CSU Ram Country Meats within the Department of Animal Sciences produces the beef sticks used in the program. The program's mission is to produce and distribute high quality beef sticks to Colorado backpack programs that help feed kids facing food insecurity on the weekends. Total fiscal year expenses incurred are roughly $115K, with the $75K one-time funding on track to be spent on program personnel (admin professionals and student hourlies).
  - AgNext Climate Change Program – CSU AgNext is committed to finding sustainable solutions for animal agriculture by working with members of the entire livestock value chain to produce new solutions to help move the industry toward a sustainable future. The Climate-Smart Research Facility is located at Colorado State University's Agricultural Research, Development, and Education Center (ARDEC). The close proximity of the facility to the main campus enables the

AgNext team to be closely involved with ongoing research projects. Total fiscal year expenses incurred are roughly $500K, with the $100K one-time funding specifically being used for personnel including grad and undergrad student workers at the ARDEC facility, installation of equipment, increasing Wi-Fi capacity in the feedlot as it is necessary to capture the data needed to enhance the program capability and impact. For more information on AgNext, visit https://agnext.colostate.edu/

Colorado State University - Pueblo: Through HB21-1330, the COSI Finish What you Started Grant awards us a total of $1,015,124 over four years. To date we have given $77,000 to eligible students. Through the SB21-232 Displaced Workers Grant, we have also been awarded COSI funding for a total of $850,000 over 3 years. To date we have disbursed $99,000 to eligible students.

With HB 22-1220, CSU Pueblo was also given $508,230 for the Student Educator Stipends Program. To date we have disbursed $143,000 to eligible students.

Also, CSU Pueblo received $64,105 from the Coronavirus Response and Relief Supplemental Appropriations Act to pay the tuition and fees for students taking early childhood education (ECE) courses.

Other one-time General Funds to CSU Pueblo were from the Rural Health Initiative. We received $65,000 in FY23.

Colorado School of Mines: In FY2021, Mines used one-time CARES funds ($13.4M) to supplement reductions in state funding for FY2021 (-$14.7M). HEERF funds in FY2020 ($3.4M), FY2021 ($10.8M), and FY2022 ($2.7M) went to additional student financial aid, providing housing and dining refunds to students, enhancing virtual learning, and supporting operational expenses incurred in response to the pandemic environment.

University of Northern Colorado: The University received $2,935,191 from CDHE for Student Educator Stipends on October 21, 2022, via appropriations authorized by HB22-1220 (Removing Barriers to Educator Preparation). For the Fall 2022 semester, UNC identified 54 eligible students. Those students were paid their stipend through the UNC payroll process on 12/31/22. Eligible Spring 2023 students will be identified after the drop/add period and will be paid their stipend monthly through payroll from February 28 to May 31. Eligible students will be identified each semester through the Fall 2024 semester for stipend awards until funds are depleted or the expiration of the interagency agreement on December 31, 2024.

Major challenges included but were not limited to: finalization of MOU/Agreements between the state and the institution; clarification regarding whether these funds had to be considered aid or wages; clarification of eligibility based on wording in the legislation; and identifying and implementing processes for distribution.

The university also received notification in June 2022 of an award from CDHE of $1,585,457 for the Behavioral Health Incentive Program via appropriations authorized by SB21-137 (Behavioral Health Recovery Act of 2021). UNC is currently finalizing the Interagency Agreement with CDHE and plans to disburse scholarship awards for Spring 2023 to eligible students in qualified educational programs in January 2023. Scholarship awards will continue to be disbursed in subsequent semesters until available funds have been liquidated or the Interagency Agreement has expired.

UNC was awarded $850,000 for the Back To Work grant which started Fall of 2021. Each qualified student has, or will, receive up to a $2,500 scholarship per semester. The grant is for 3 years, ending July 1, 2024. The state set the total numbers to be served and graduated at 225. Currently, UNC has 104 students in the program with 33 graduates thus far. Total funding spent to date is approximately $338,000, and we plan to spend down funding with marketing, recruiting efforts, more scholarships and programming.

UNC was also awarded a Finish What You Started grant starting Fall of 2021. $1.5 million of the $2.0 million allocation will go toward scholarships by June 30, 2024. Currently there are 86 students enrolled in this program with 20 graduates thus far. Funding will be spent down in the next year through scholarships, marketing campaigns, programming, staffing and professional development.

OTHER

15 [Rep. Bockenfeld] To what extent are faculty at your institution using Open Educational Resources (freely available on-line materials)? What is the return on investment for students when faculty adopt OER? When a state grant for OER runs out, is the student or the institution negatively impacted?

University of Colorado System: Between FY 2017-18 and FY 2020-21, Open CU reported that nearly 400 faculty members participated in workshops and online, self-paced OER tutorials systemwide. The number of total participants is anticipated to grow to 700 faculty and staff participants by the end of the current fiscal year.

Since 2018, Open CU initiative projects funded through DHE have resulted in student course material cost savings of over $1.0 million across the four campuses, which is more than a 300% return on investment of state funding. The University is grateful for the almost $300,000 in funding that Open CU has received to date.

At CU, OER is an equity measure proven to achieve student cost savings, improve learning experiences, and decrease the drop/fail rate for all students, but especially Pell Grant recipients and students from historically underserved groups.

The Open CU cohort has carefully strategized its allocation of state funding to build a foundation for sustainability moving forward, ensuring OER continues to grow and thrive beyond the annual DHE award. Key measures include:

- investing in library resources and technology
- consistently expanding faculty awareness, adoption, and creation
- evolving temporary OER FTE into the job description of permanent hires
- working in-step with the state toward future OER course marking requirements

Broad, long-term sustainability will be dependent upon the collective ability to integrate principles of open education into the academic culture on each campus. CU achieves this work through buildings team members' relationships and work with faculty and student governance, faculty affairs units, employee development, and redoubling efforts to keep Open CU successes and the growing research on positive

OER impact on the radar of campus and System leadership, as well as IT and online education support units.

There are also anticipated negative impacts of funding discontinuation:

- Faculty stipends would be eliminated. Stipends are used to attract more faculty to implement OER and for creation projects.
- The opportunity to increase cost savings to students through additional OER offerings would be limited.
- Open CU's ability to integrate principles of open education into the campus' academic culture would be hindered.

Colorado State University - Fort Collins: In the coming year, CSU-FC is strategically focusing on encouraging use of Open Educational Resources (OER) in courses with high enrollment, high DFW (drop, fail, withdraw) rates, and high textbook costs. The potential impact on student success using Open Educational Resources is well documented, particularly with Pell-eligible and first-generation college students. The University does not currently require faculty to report the course materials they require of the students, so we do not know the total extent of OER usage, though there are several large enrollment courses at CSU. For example, Economics-202 and Economics-204 have successfully used OER materials for four years with savings to students of over $300K per year. Astronomy-100 saves students approximately $90K per year. Overall, Open Educational Resources has saved CSU students well over $2M to date. In 2020 Prof. Medora Husby won Governor Polis' "Outstanding Z Course" Award for General Microbiology. These investments and accomplishments have established a foundation for long-term growth in OER adoption on our campus.

When a state grant for OER runs out, the University loses the capacity to support our faculty to move additional courses to OER. This will negatively impact students since the courses they take that currently require costly textbooks will continue to do so. The other negative impact is that any OER course that has been purchased will not be automatically updated as new materials are created. The faculty members will need to ensure the OER materials are augmented to keep the courses current. This is an unfortunate gap in the open education market – updated versions are not funded through prior investments in purchased material; new versions will need to be repurchased.

Colorado State University - Pueblo: We have been making great strides in the use of OER thanks to our state grants and institutional support. Besides creating OER for high volume courses including English Composition, Public Speaking, and Personal Health, we have now completed our first ZTC (Zero Textbook Cost) Degree in Spanish, so no student studying Spanish at our Hispanic Serving Institution will ever have to pay for a Spanish textbook again. Our second ZTC degree, Masters in Social Work, is now well underway, as are other smaller projects that support students across all our colleges. We are currently creating a system to better track the use of OER on our campus, but we can safely estimate students will have saved about $450,000 by AY 22-23, and by AY 23-24 the number will be about $800,000.

Of course, measuring the impact of Open Education goes well beyond cost savings. OER adopted, adapted or created with our specific student population in mind allows us to better serve our diverse student body and create a sense of belonging when students see their experiences reflected in their textbooks. In our surveys students share their favorite things about OER including: “easy to use,” “well organized,” “free and always accessible,” “the personal aspect, our personal stories and background were part of the learning."

Our success with OER would not be possible without our state grant funding because supporting faculty is key. Back in 2019, when we received our first state grant, we invited faculty to explore OER. Among those faculty was Professor Alegría Ribadeneira who later won the prestigious Open Education Global Educator Award and is now faculty lead for OER on campus. Ribadeneira, who has authored six OER and led her team in the creation of our first ZTC degree, now mentors other faculty. According to her, none of it would have been possible had she not been empowered by receiving that first mini grant. Since 2019, we have been able to support dozens of faculty in adopting, adapting, creating and updating OER. Without state grant support CSU-Pueblo could not keep its commitment to empowering our learning community and increasing student success, access, equity and inclusion through the use of open and innovative educational resources and practices.

Colorado School of Mines: Mines developed a local institutional OER incentive program called Open Mines, with grant support from the State and CDHE. The Open Mines program has funded 62 OER projects at Mines across 17 departments. We estimate that OER is used by over 9000 course enrollees per year, saving students approximately $672,000 annually in required and supplemental textbook and course material costs.

A new online master’s in mechanical engineering is very close to becoming Mines’ first Zero Textbook Cost degree. We are seeking funding in the forthcoming State grant cycle to get a few remaining courses for this program on OER or library resources.

The full extent of use of OER is hard to measure, but based on applications to a Zero Textbook Cost funding program initiated last year we estimate the use of OER is broader than we have captured.

Return on Investment. We have received $140,000 in state funding for our Open Mines and Zero Textbook Cost programs. We estimate that since initial implementation cumulative saving due to recurrent use of resources amounts to over $1,300,000 – greater than a 9x return on the State’s total investment.

State funding has been critical to helping ensure faculty have resources available to create, adopt and adapt OER. Without this funding, the rate of OER adoption on our campus will likely decline, resulting in direct higher costs for students.

University of Northern Colorado: Based on the number of instructors funded by the Colorado Department of Higher Education (CDHE) Open Educational Resources (OER) grant, we have identified 59 UNC instructors who have used OER to teach. The relevant courses range from multi-section freshmen level courses to graduate level courses and are in a variety of disciplines and colleges. Other faculty members at UNC have and continue to use OER but did not receive support from the CDHE grant. We are currently working on identifying all instructors who use OER, so we can provide a more accurate estimate in future reports. In a Fall 2021 survey, 29% of UNC faculty members indicated they use OER.

To date the UNC faculty who have participated in the CDHE OER grant program provided $422,102 in estimated savings to students. This is a conservative estimate, based solely on those instructors/courses benefitting from the grant program, and it represents a point-in-time value, which does not reflect the cumulative savings for repeated use in instruction. We are currently working on tracking all courses that use OER, so we can provide a more accurate estimate in future reports.

Yes, the cessation of grant funding would negatively impact our students. CDHE OER grant funds have incentivized faculty to convert their courses from using commercial materials to using OER. The funding has also provided an opportunity to pay for professional development for faculty members related to OER, which has helped lead to increased adoption, adaptation, and creation of OER. A research project (Mayer, in press) indicated that OER use in courses at UNC supported a 10% increase in student completion of courses, versus students in non-OER courses. In a Fall 2021 survey, fifty-seven percent of UNC students indicate that course materials present a financial barrier. The CDHE OER grant funding has played a critical role in helping move our campus OER initiative forward to being increasingly more impactful for students in terms of cost savings and faculty in terms of instructional innovation.

Teacher Education

16 [Sen. Bridges] How are you ensuring that your teacher education program(s) teach the science of reading?

University of Colorado System:
CU Boulder Response

Reading instruction content is aligned with the Colorado Elementary Education Grades K-6 (4.02) standards in multiple courses in the Elementary Education program.

Attached is the syllabus and schedule of one of those courses (EDUC 4320: Reading for the Elementary Classroom). Students in the Elementary Teacher Education Program take this course in the fall semester of their third year. References to the specific (4.02) standards for Reading are listed after each Learning Goal. These standards are also aligned with course goals in other literacy classes.

The faculty are currently updating course design and content, and they are familiar with the content expectations in the 45-hour READ Act training.

Additionally, in fall 2022, the Colorado Department of Education (CDE) and DHE wrote in their state authorization report of the CU Boulder teacher education program this that the reading courses met their expectations of teaching the science of reading. Specifically, the state authorization report stated:

> *"…[the] findings show the program's commitment to the scientifically based reading instruction with changes to courses over the last several years. Faculty and PhD candidates were passionate about teaching children to read and equipping candidates with the skills to teach reading and described the importance of preparation programs to prepare candidates for the requirements of the READ Act. All reading course content and resources are aligned with the science of reading. Candidates demonstrated a clear understanding of evidence-based reading instruction*

and could speak to the developmental progression of foundational reading skills and how those skills are taught and observed during their practicum experiences."

CU Denver Response

CU Denver's literacy faculty have spent significant time, beginning in 2019, aligning the college's coursework for elementary, special education, early childhood, and early childhood special education teachers to the Colorado state literacy standards and the Science of Reading (SoR). This process included in-depth review of SoR research, selection of course texts aligned to SoR, and inclusion of resources from state and national organizations focused on SoR. Literacy faculty have also engaged in numerous professional learning opportunities so that they remain up to date on SoR content, including completion of training modules designed by CDE and participating in numerous SoR-focused communities of practice with other teacher educators at the state and national level. The CU Denver literacy faculty also serve as state leaders, particularly in the bilingual education community, to ensure that the needs of Colorado's culturally and linguistically diverse students are being met in literacy and beyond.

All of the college's literacy coursework was reviewed by CDE in 2021-22 as part of the state reauthorization process. Additionally, a team from CDE conducted a three-day site visit in

February 2022 and spoke with faculty, current students, school district partners, and alumni. During that reauthorization review process, CDE concluded that CU Denver's early childhood special education program met expectations for preparing teacher candidates in the area of SoR. CDE also cited clear strengths and some needed areas for improvement in our elementary, early childhood and special education programs. During the summer of 2022, the literacy faculty made all of the improvements suggested by CDE and the revised courses were implemented starting fall 2022.

UCCS Response

The science of reading is incorporated into key courses across early childhood, elementary, and special education programs (IECE 4010, IELM 3100, IELM 4015, and SPED 5010). A required textbook for these courses is the Teaching Reading Sourcebook — a Colorado Department of Education-approved text geared toward the science of reading. All teacher candidates in these programs must also pass the Praxis 5205 Teaching Reading: Elementary exam. The UCCS College of Education continues to monitor courses and collect data on teacher candidate performance.

Moreover, the UCCS College of Education received positive feedback in its recent state reauthorization visit (April 2022) as noted in the final report (July 20, 2022): "Based on comprehensive discussions with leadership, faculty, current and former elementary, early childhood, early childhood special education and special education candidates, the reauthorization team finds the elementary, early childhood, early childhood special education and special education teacher preparation programs at University of Colorado Colorado Springs have met the state requirements on reading instruction, clinical practice opportunities, and preparedness of candidates in those programs around the science of reading skills." The reviewers also noted that UCCS teacher candidates have access to a depth and breadth of instructional strategies and resources aligned with state standards. The reviewers were also impressed with the teacher candidates' knowledge of the Colorado READ Act and drafting READ Act plans. The campus anticipates another successful reauthorization visit in 5-7 years.

Colorado State University - Fort Collins: The CSU-FC Educator Preparation Program was reauthorized this fall (November 2022) by the Colorado Department of Higher Education and Colorado Department of Education. As part of the reauthorization, the Program must demonstrate effectiveness in the science of reading process. In courses EDUC 400 and EDUC 525C, faculty are using resources aligned to the science of reading. Specific to Early Childhood Education (ECE), the program has made a positive shift to the science of reading. ECE faculty demonstrate passion about the importance of reading in early childhood; the staff is knowledgeable and skilled in the science of reading. The use of the Teaching Reading Sourcebook as a textbook and Reading Rockets modules provides more depth to the content.

Colorado State University - Pueblo: We have embraced the Science of Reading for several years. About three years ago, our literacy faculty member (we only have one person who teaches the necessary literacy courses in our program) was sent to a LETRS training to start our path. LETRS is one of the approved literacy programs approved by the CDE for P-12 education. From that training forward, we have revised all of our literacy courses and have continued to get training for all faculty who teach literacy courses so that we are compliant in all dimensions of the READ Act. Three examples of this include (1) our literacy faculty member completing her dissertation in Language, Literacy, & Culture with a focus on why the Science of Reading has not been more completely accepted by reading faculty/teachers across the country, (2) our literacy faculty member being invited to a national conference by the Reading League where she helped host a series of workshops on how to integrate the Science of Reading into teacher preparation programs (she regularly works with some of the biggest proponents of the Science of Reading from Mount St. Joseph University, such as Stephanie Stollar and Amy Murdoch), and (3) our participation in a Science of Reading Community of Practice sponsored by the CDE where we engaged in discussions about getting the Science of Reading into our programs (again with Stephanie Stollar and Amy Murdoch). Furthermore, we are up for reauthorization this year and have examined our entire curriculum against the required state standards matrices that include the Science of Reading, and we are confident that we more than meet the requirements. We will learn more about that after our matrices are reviewed; they were submitted last fall. Our visit will be in the middle of February, and the CDE will have additional opportunity to review our program to see if we are doing all that is expected with the Science of Reading. We believe in what the Science of Reading is all about and are excited to prepare our teachers in a way that gives them the best chance to make excellent readers and writers of their own students when they are out in the field. We continue to educate and discuss the Science of Reading as a School so that everyone is on the same page about our approach to teaching literacy.

University of Northern Colorado: The Colorado Department of Education reauthorized all UNC teacher preparation programs in 2021 after we made curriculum adjustments to align with the READ Act. These programs include the Elementary Education undergraduate and graduate degree programs, the Early Childhood Education undergraduate degree program, the Early Childhood Special Education graduate degree program, and the Special Education Generalist program. Faculty members developed three new courses in foundational literacy; one addresses the scientific research and state policy on early literacy processes, another addresses specific content in reading assessment and its uses in informing teaching, and the third addresses the scientific foundations in effective teaching methods for addressing the strengths and needs teachers discover with assessment. Other literacy-related courses were modified to include new objectives, assessments, and readings built from the Elementary Educator License standards. Faculty members engaged in a variety of professional development activities around the Science of Reading, averaging 80 hours per person. A new Literacy Committee consisting of all full-time faculty members with expertise in reading and literacy led these efforts and continues to monitor and assess program outcomes and recommend needed changes. The committee chair acts as liaison to the degree programs and one committee member serves as higher education representative to the Dyslexia Working Group established by the Commissioner of Education after passage of HB 19-1134.

INSTITUTE OF CANNABIS RESEARCH

- Introductions and opening comments

- [Staff] Please discuss Request R4 and the proposed additional funding for the Institute.

Colorado State University System: Request R-4 seeks to facilitate the mission of the State of Colorado's Institute of Cannabis Research (ICR) and contains two key components as outlined in HB19-1311: 1) to conduct research related to cannabis and 2) to publicly disseminate the results of cannabis research.

This will be accomplished by expanding cannabis research which aims to best serve the needs of Colorado and its citizens as well as to support a long-term vision of securing other research dollars to support Colorado's cannabis research independent of Colorado taxpayer funds. Specifically, the request is for $1.14 million in cash funds from the Marijuana Tax Cash Fund that includes resources for a statewide competition for cannabis research funding and to support a second ICR-staff scientist at 0.9 FTE in FY 2023-24 and annualized to 1.0 FTE in FY 2024-25. The appropriation will be used to directly support the state of Colorado's cannabis research needs and to increase the annual research capacity of the ICR through its implementation of a statewide competition for cannabis research funding.

An important tool in accomplishing Colorado's cannabis research mission is a statewide competition for research funding managed by the ICR. The policies and procedures used for this competition have been modeled after best practices in place at the National Institutes of Health (NIH). After the passage of HB19-1311 this model was successfully launched in the fall of 2020 with research projects starting in summer 2021 (FY22). The process was further refined for a second competition in spring of 2022 with projects implemented in fall 2022 (FY23). Research currently funded is being conducted by the best cannabis scientists that the state of Colorado has to offer mainly including notable professors at CU Anschutz medical center, CU Boulder and the CSU system. Projects are aimed at understanding the effects of cannabis use on mental health of Colorado youth, fetal development, truth in product labeling, intoxication, surgical outcomes, presence of toxins in vaped products, behavior related to automobile use, and a number of studies seeking to evaluate the potential of cannabis products for therapeutic use, e.g. epilepsy, Alzheimer's disease, brain injury. We also fund research that has direct relevance to economic and regulatory development in Colorado, e.g., plant pest resistance and plant genetics. A list and information about currently and previously funded research can be found on the Research page on the ICR website.

In addition to cannabis research throughout Colorado that is funded by the ICR, the ICR supports a staff scientist to conduct internally directed research at CSU Pueblo, which hosts the ICR. This also follows the model of national best practices at the NIH which supports a significant level of internal research. Currently, an expert in plant biology and genetics, Sang-Hyuck Park PhD, serves as a Senior Scientist for the ICR. Dr. Park leads a research program that has produced for the ICR 10 peer reviewed research publication in the scientific literature, 16 conference presentations, 7 international collaborations, engages around 10 students, and notably has successfully attracted additional research funding equivalent to its ICR funding but that is independent of Colorado tax dollars. This track record of implementing highly successful internal research at the ICR directly speaks to the second facet of this request: To add a second staff scientist to the ICR with expertise in public health, medical, and/or analytical cannabis research.

This second component will create additional research expertise and capacity housed directly within the ICR. This is an important, non-overlapping compliment to the ICR's externally funded research in two ways: 1) this will greatly facilitate an ability of the ICR to be very nimble and responsive in adding research that is of the highest impact for meeting the evolving cannabis research needs in Colorado. 2) As with our existing internal research program, by creating the research products necessary to attract external research funding, the staff scientist will facilitate an ability for the ICR to directly pursue a broader array of federal and other research funding to ultimately increase the state of Colorado's cannabis research activities without requiring Colorado taxpayer dollars. In summary, the goal is to expand the ability of the ICR to model itself after federal agencies such as NIH and US Department of Agriculture, which serve both as research organizations as well as research funding agencies.

It also should be noted that while the ICR has a single research scientist on staff whose background is plant biology and genetics, Dr. Park's expertise is appropriate to lead research in many important areas related to economic development and regulation, yet this misses important research areas such as medical, public health and analytical research. Adding more diverse research expertise to the ICR will enable it better to address the cannabis research needs of the citizens and state of Colorado while also increasing its ability to become self-sufficient. Strategically expanding the research expertise within the ICR is an investment for Colorado which will return dividends in better and more informed decision making that addresses the regulatory and public health needs of Colorado.

Finally, to synergize with the addition of a research scientist to the staff of the ICR, this request includes resources to bring contract grant writing expertise to ICR. This will increase the capacity of all ICR staff scientists to pursue a greater number of appropriate federal and other funding opportunities, as well as coordinate joint applications with other non-IRC researchers in the State. All three key components of this request added research funding, a staff scientist, and a grant writer, will together increase the breadth and depth of cannabis related research in Colorado, and thus, will maintain Colorado's position as a national leader in the Cannabis space.

EDUC 4320 Course Schedule

All assignments (except for your final) are due on Sundays at 10pm, or on Tuesdays, at the beginning time of our synchronous class time (9:35 am for 010, 2:20pm for 020).
Additional readings, videos, podcasts, and media resources may be added in Canvas and will be updated in this file. Consider this a "LIVE" document.
NOTE: updated on 9/29/20
NOTE: updated on 10/13/20

- Archive version includes all updates in assignments and course schedule

Week 1 (August 25) Remote

Introduction & Overview
Who are you as a reader? What are your experiences and beliefs about reading and the teaching of reading?

We will read in class:

- International Literacy Association (2019). Research Brief: Right to knowledgeable and qualified literacy educators. [pay close attention to section on social justice]. Author

Week 2 (Sept. 1) Remote

What is Reading/Literacy? Evidence-Based Reading Instruction
What do you know and believe about reading? What does reading mean to YOU?
What are multiple perspectives and definitions of "reading" (and "literacy")?
What is the reading process? How do children manage print and meaning in text? What is the role of language?
What are the components of reading instruction?

- DUE: Weekly Reading & Module Activities (Sunday, August 30, 10 pm)

Assigned readings:

- Woodson, J. (2019). What reading slowly taught me about writing. TED2019 talk [See video and transcript here]
- Harvey & Goudvis (2017) Chapter 1: Reading is thinking. [Your textbook]
- Moats, L. (2020) Chapter 1: Why Study Language. [Pages 1-12]. From Moats, L. (2020). *Speech to print: Language essential for teachers*. Baltimore: Brookes Publishing.

Week 3 (September 8) Remote

Colorado Standards and READ ACT: Building Literacy environments
What do we want children to know and be able to do? How is this reflected in the standards for students? For classroom reading teachers?
What reading skills, strategies, and practices are central in academic standards for reading instruction? Are there things we value in literacy that are not in the standards?

What are some routines, practices, and activities that support students in becoming independent readers?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Sept. 6, 10pm): **Reading annotations about standards and 5 pillars of Reading**

Assigned readings:

- Colorado Department of Education (n.d.) 2020 CAS - Reading, Writing, and Communicating Standards Introduction https://www.cde.state.co.us/coreadingwriting/2020cas-rw-introduction
- Harvey & Goudvis (2017) [Chapter 3] Comprehension at the core: Building knowledge through thinking-intensive reading
- Harvey & Goudvis (2017). [Chapter 5] Effective Comprehension instruction: Teaching, tone, and assessment. [*See section on Gradual release of responsibility*]

Browse the following sites:

- University of Oregon (2009). Big ideas in beginning reading. Center on Teaching and Learning. http://reading.uoregon.edu/big_ideas/
- Colorado Department of Education (n.d.). Colorado READ Act overview. https://www.cde.state.co.us/communications/20180515readactoverview

Week 4 (September 15) In person or remote, 001; remote 002

Power of Reading Aloud; Text Selection
What are the components of a literacy lesson plan?
How do we engage with texts and resources in remote instruction?
How do we select texts? What are different criteria to select texts?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Sept. 13, 10pm): **Comprehension reading responses**

Assigned readings:

- Harvey & Goudvis (2017) [Chapter 4]: 21st Century Reading: Books and Beyond
- Harvey & Goudvis (2017). [Chapter 6]: Instructional practices for teaching comprehension [*See section on Interactive Read Alouds*]
- Rasinski & Smith (2018) p. 24 (1.c: Read aloud with emergent readers) - PDF in Canvas

Browse:

- See Freddy Hiebert's Text Project website, and read the section on the TExT Model http://textproject.org/teachers/students/text-model/

Week 5 (September 22) Remote

Comprehension: Developing Strategic Readers
What is comprehension? What factors shape comprehension?
How can we support students toward independent use of strategies and increased self-awareness?

- ❏ DUE: Weekly Reading & Module Activities (Sunday Sept. 20, 10pm) **Comprehension strategy posters**

Assigned readings:
- Everyone reads: Harvey & Goudvis (2017). [Chapter 2] Reading is strategic

Jigsaw chapters (Read and prepare poster about your assigned chapter)):
  - Chapter 7: Monitoring Comprehension
  - Chapter 8: Activating, connecting and building.
  - Chapter 9: Questioning
  - Chapter 10: Visualizing and Inferring
  - Chapter 11: Determining importance in text
  - Chapter 12: Summarizing and synthesizing

Week 6 (September 29) Remote

Vocabulary Instruction
What does it mean to know a word?
Why is academic language so important, and different from academic vocabulary?
What are effective strategies for developing vocabulary knowledge, academic language, and love of words?
- ❏ DUE: Weekly Reading & Module Activities (Sunday, Sept. 27, 10pm) - **Vocabulary Quiz**

Assigned readings:
- Beck, McKeown, & Kucan (2013). *Bringing words to life: Robust vocabulary instruction.* New York: Guilford. Chapter 2: Choosing words to teach
- SERP Institute (n.d.) Myths and proven methods related to teaching vocabulary (Strategic Education Research Partnership)

(Recommended) Media resources:
- Kamenetz, A. (June 1, 2018). Let's stop talking about the 30 million word gap. National Public Radio.

Week 7 (October 6) Remote

Phonological Awareness and Alphabet Knowledge
What knowledge about literacy do children bring to the classroom in their first years of school (K-2)? How can we make that knowledge visible in classrooms?
What is phonological awareness and why is it important for literacy development? How is it taught and assessed?

- ❏ DUE: Weekly Reading & Module Activities (Sunday, Oct. 4, 10pm) -**Phonological Awareness and Alphabet Knowledge Quiz**

Assigned readings:

- Put Reading First (2001) Phonemic awareness chapter https://www.nichd.nih.gov/publications/product/239
- Mesmer (2019) Chapter 4: Letter lessons for kindergartners and pre-kindergardeners

Additional references (excerpts cited in class lecture):

- Moats, L. (2009) *The speech sounds of English: Phonetics, phonology, and phoneme awareness.* Chapter: Teaching phonological skills.
- Kilpatrick, D. (2016) [Chapter 2] Understanding phonological awareness

Week 8 (October 13) In person or remote (001)

Phonics Instruction

What are evidence-based approaches to phonics instruction?
What are the features of systematic and explicit phonics instruction?
How is a phonics lesson delivered?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Oct. 11, 10pm) – **Phonics Quiz**
- ❑ DUE: Field Experience Activity & Report #1 (Oct. 13, by class time) – **Literacy lesson observation**

Assigned readings:

- Mesmer (2019) [Chapter 1] Know the code: Teacher's reference on how English works.
- Mesmer (2019) [Chapter 3] Phonics lesson for real literacy
- Mesmer (2019) Chapter 5: First words: Decoding

Week 9 (October 20) Remote/In-Person

Fluency Instruction

What does it mean to be a fluent reader?
What are effective practices to support fluent reading?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Oct. 18, 10pm) – **Fluency Quiz**

Assigned readings:

- ALL: Rasinski, Introduction (fluency defined, fluency assessment).
- ALL: Rasinski, Ch 2. Teach expressive fluency
- International Literacy Association (2018). Literacy leadership brief: Reading fluently does not mean reading fast. Author.

Jigsaw Chapters (read assigned chapter)

- Ch 3 Make fluency fun
- Ch 4. Make fluency social
- Ch 5 Use partner texts
- Ch 6 Make the most of famous quotes

Week 10 (October 27) Remote

Oral Reading Assessment
How can teachers assess and document the reading process?
How does assessment inform instruction?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Oct. 25, 10pm): **Video quizzes about literacy assessment**

Assigned readings:

- Stahl, K., Flanigan, K. & McKenna, M. (2020). Assessment for reading instruction (4th edition). Guilford. [Chapter excerpt: Informal Reading Inventories]
- Mesmer (2019) [Chapter 2] Assessment that shows you what to teach

Media resources:

- Assessment demonstration videos

Week 11 (November 3) In person or remote, 001

Language and Word Study
What are the connections between phonics and spelling development?
How do the reading and writing process relate to one another?

- ❑ DUE: Weekly Reading & Module Activities (Sunday, Nov. 1, 10pm) – **Spelling strategies and Word Study Video**
- ❑ DUE: Field Experience Activity & Report #2: **Read-Aloud Lesson Storyboard**
- ❑ DUE: Draft of Small Group Lesson Plan to Instructor for Feedback (Tuesday, Nov. 3 by class time)

Assigned readings:

- Bear et al., (2019) *Words their Way* Chapter 3 (excerpt): Word Study
- Serravallo (2017) Strategies for spelling and letter formation

Week 12 (November 10) remote

Critical Literacy and Content Area literacy: Comprehension of Nonfiction Texts
How do we integrate literacy instruction across content areas?
What is the role and space of non-fiction?
What comprehension strategies can support readers in content area instruction?

- ❑ Instructors will review your plan and provide feedback by Nov. 9
- ❑ Revise your lesson plan and teach your lesson between Nov. 10- Nov. 18

Assigned Readings:

- Harvey & Goudvis: Chapter 13: Content literacy;
- Harvey & Goudvis: Chapter 14: Researcher’s workshop

Week 13 (November 17) remote

Lesson Plan Sharing

- ❏ DUE: Finalized Literacy Lesson plan

Week 14 (November 24; fall break 11/26, 11/27) In person or remote, 001

Going Beyond the "Struggling Reader" Label; Assessment and Intervention

Revisiting the READ Act and Colorado Standards
What are some connections with reading intervention and your Dis/ability class?
What are some connections with reading assessment and your assessment class?
How can you design a literacy environment and routines to support students with different pathways to reading?

- ❏ DUE: Weekly Reading & Module Activities - **Reading Intervention & Dyslexia Quiz**
- ❏ DUE: Submit lesson your lesson reflection on Nov. 22

Assigned readings

- Colorado Department of Education (CDE, Feb. 2020) Dyslexia Handbook. *Section 1.3 Components of a comprehensive literacy program*, *2.1. The definition of dyslexia*, *2.2. Common myths about dyslexia*, and *3.1. Assessment within a comprehensive literacy program*.
- Colorado Department of Education (CDE, Aug. 2016). READ Act and Tiers of Reading Instruction
  - Colorado READ Act and Denver Public Schools (overview of READ Act, 2 pages)
  - Tiers of Reading Instruction (2 pages) https://www.cde.state.co.us/coloradoliteracy/tiersofinstruction
  - Tier II and III Instruction (3 pages) https://www.cde.state.co.us/coloradoliteracy/tiersiiandiiiinstruction

Excerpts of this video will be included in the quiz, which will help you review the 5 pillars of reading, and the information in the Dyslexia chapter. The full video is 20 minutes:

- Inside a Dyslexia Evaluation (Child Mind Institute) https://www.youtube.com/watch?v=DNu4WiQaVTI

Week 15 (December 1) LAST CLASS remote

Presentation of multimodal vision of equitable literacy instruction final projects

- ❏ DUE: Multimodal final projects for sharing in class (Tuesday Dec. 1 by class time)

Week 16 Finals Week

001 Section (meets at 9:35 am): Sunday, Dec. 13 by 10 pm
002 Section (meets at 2:20pm): Thursday, Dec. 10 by 7pm.

- ❏ DUE: Multimodal final project
- ❏ DUE: Digication E-portfolio Upload

University of Colorado Presentation to the Joint Budget Committee

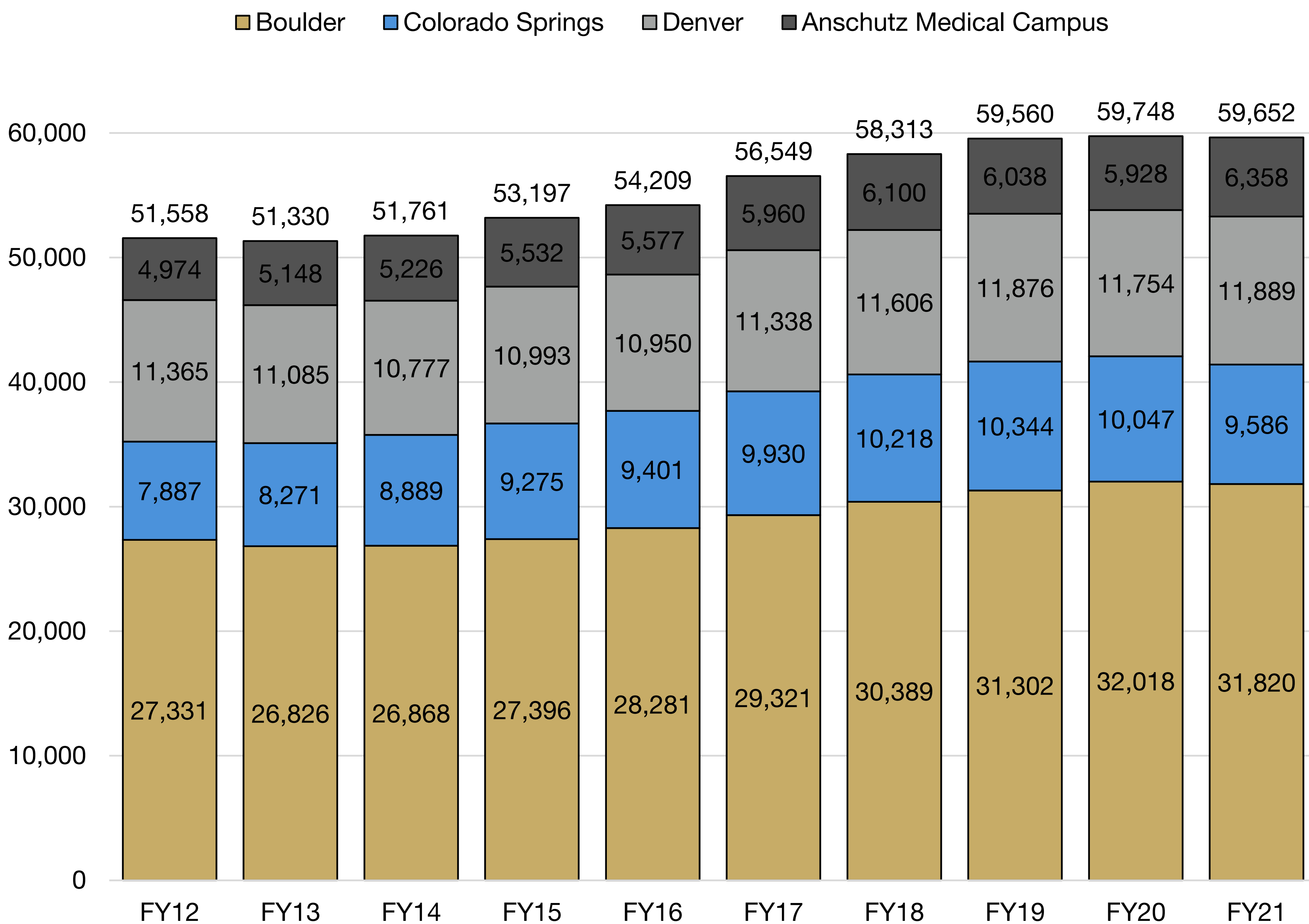
January 11, 2023

Todd Saliman, CU President

University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

University of Colorado Total Student Enrollment (SFTE)



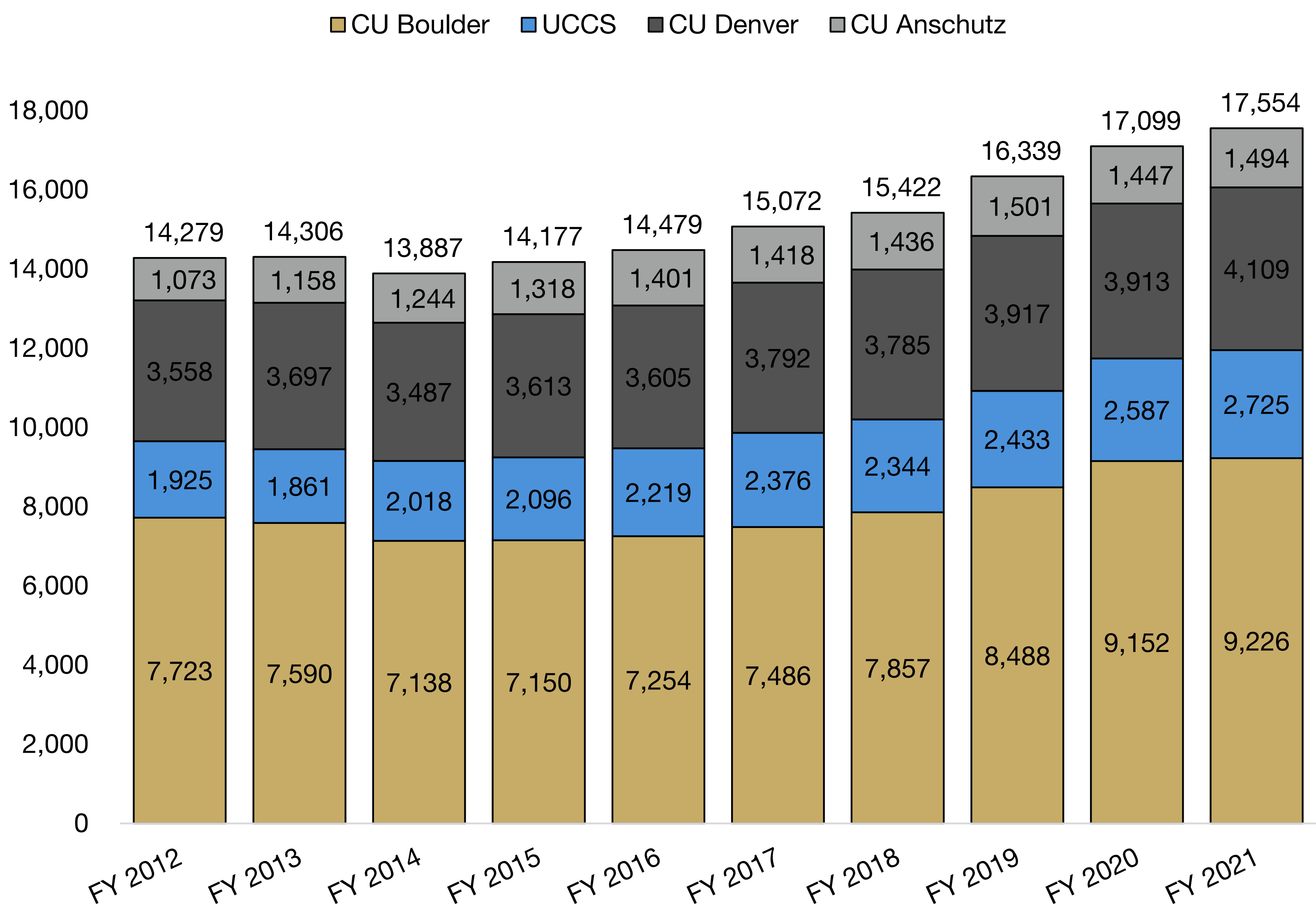
FY 2012 to FY 2021

+16%
Total Students

- Undergraduate students: 1 SFTE = 30 credit hours
- Graduate students: 1 SFTE = 24 credit hours

Source: CU System Office of Institutional Research

University of Colorado Degree Recipients



FY 2012 to FY 2021

152,000+

Degree Recipients

CU awarded graduate and undergraduate degrees to more than 15,000 students in each of the past five years.

FY 2021-22 degrees will be available in September 2022.

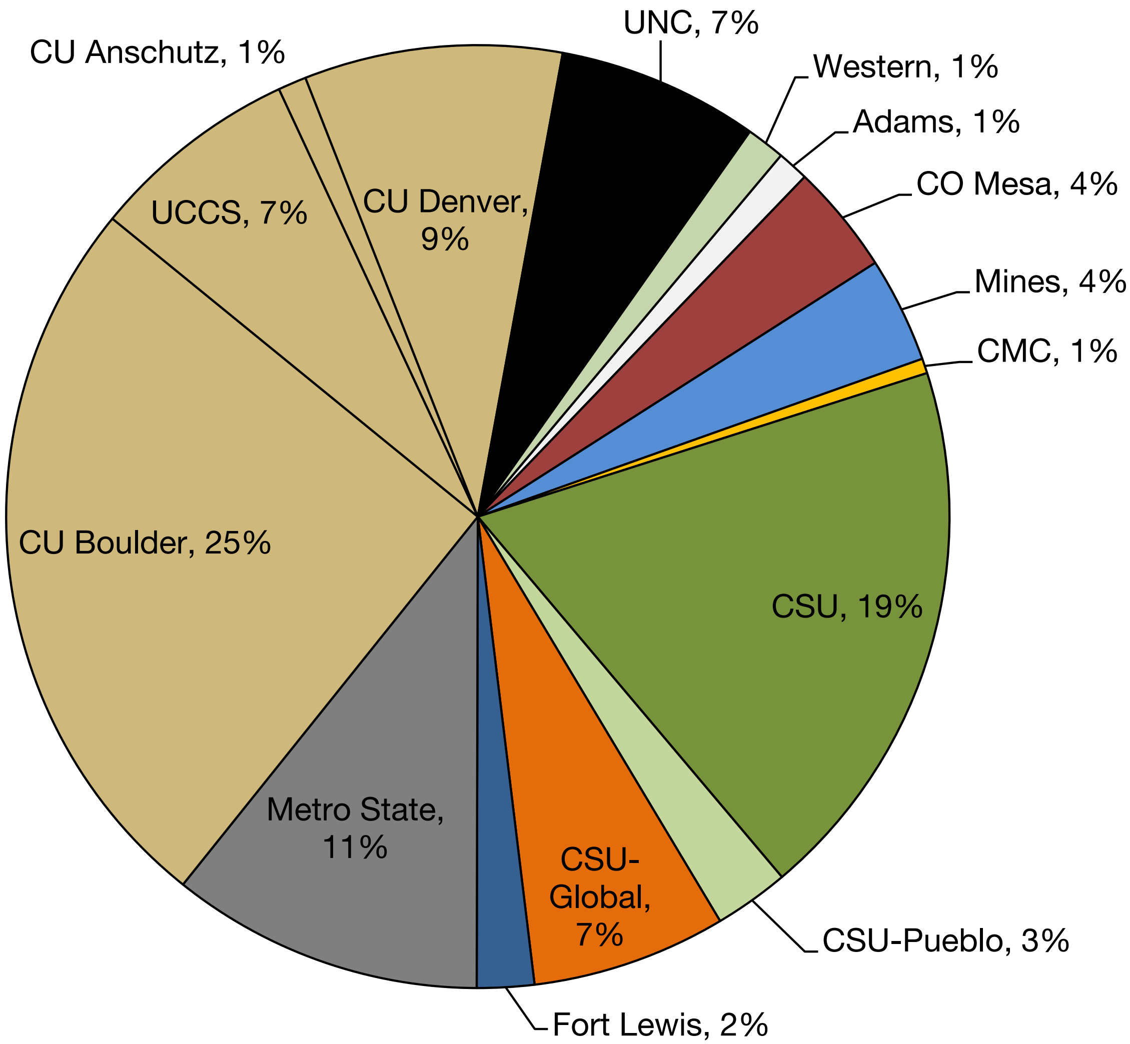
2022.06

University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Source: CU System & Campus Offices of Institutional Research

Percent of Baccalaureate Degrees Awarded



FY 2020-21

Total Baccalaureate Degrees in CO: 29,444

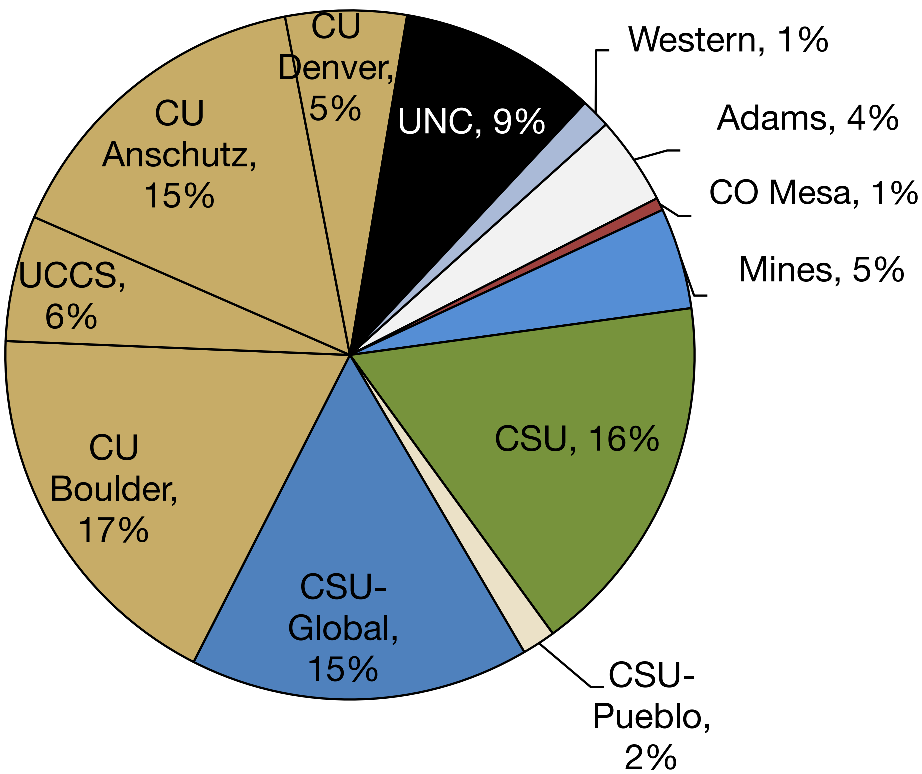
*In FY 2021, CU awarded over 12,000 baccalaureate degrees, **42 percent** of the total awarded by Colorado's public four-year institutions.*

Source: CDHE, Degrees Awarded. Data includes double majors.

Percent of Graduate Degrees Awarded

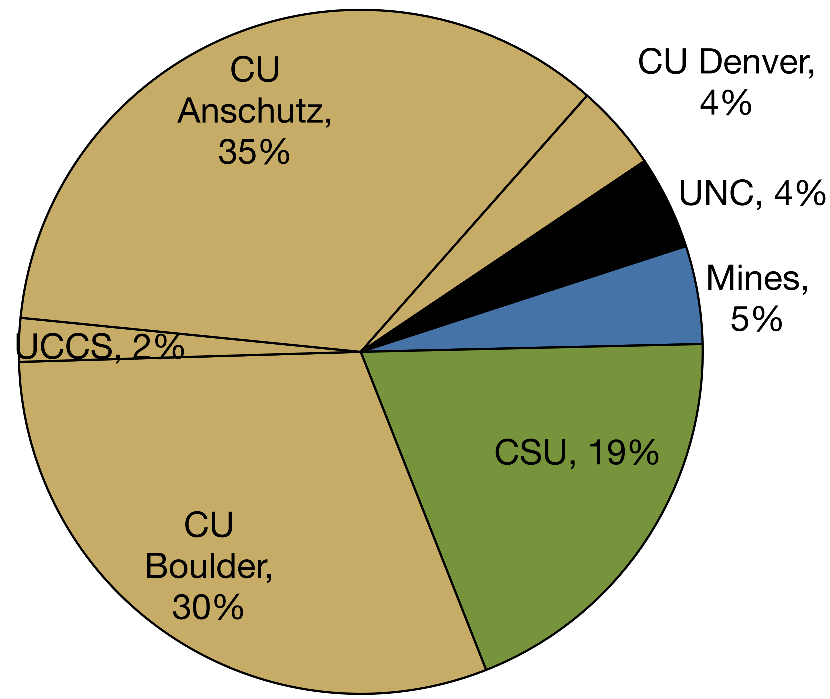
CU awards 43% of all Masters degrees awarded by CO public institutions

FY 2020-21



CU awards 71% of all Doctoral degrees awarded by CO public institutions

FY 2020-21



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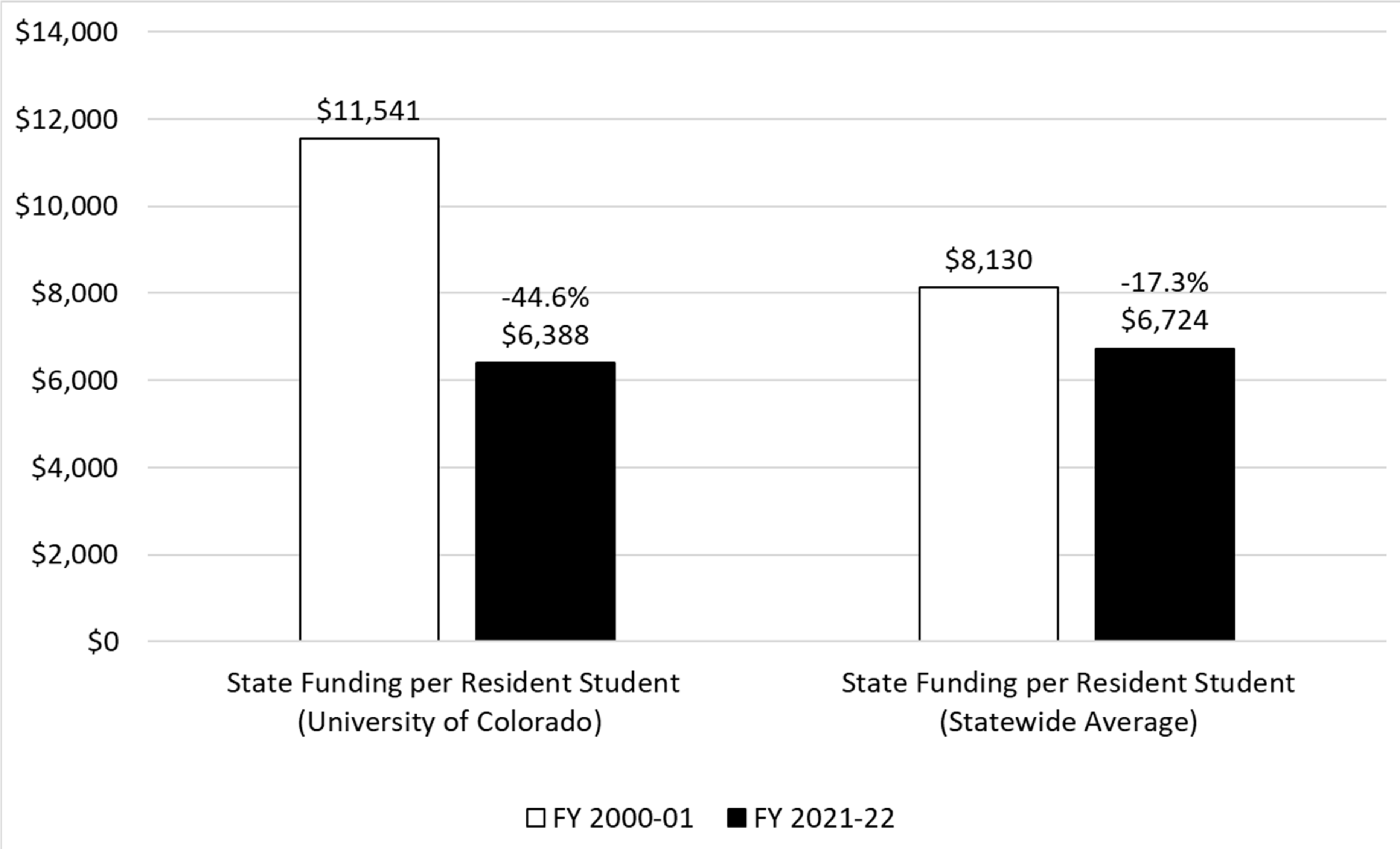
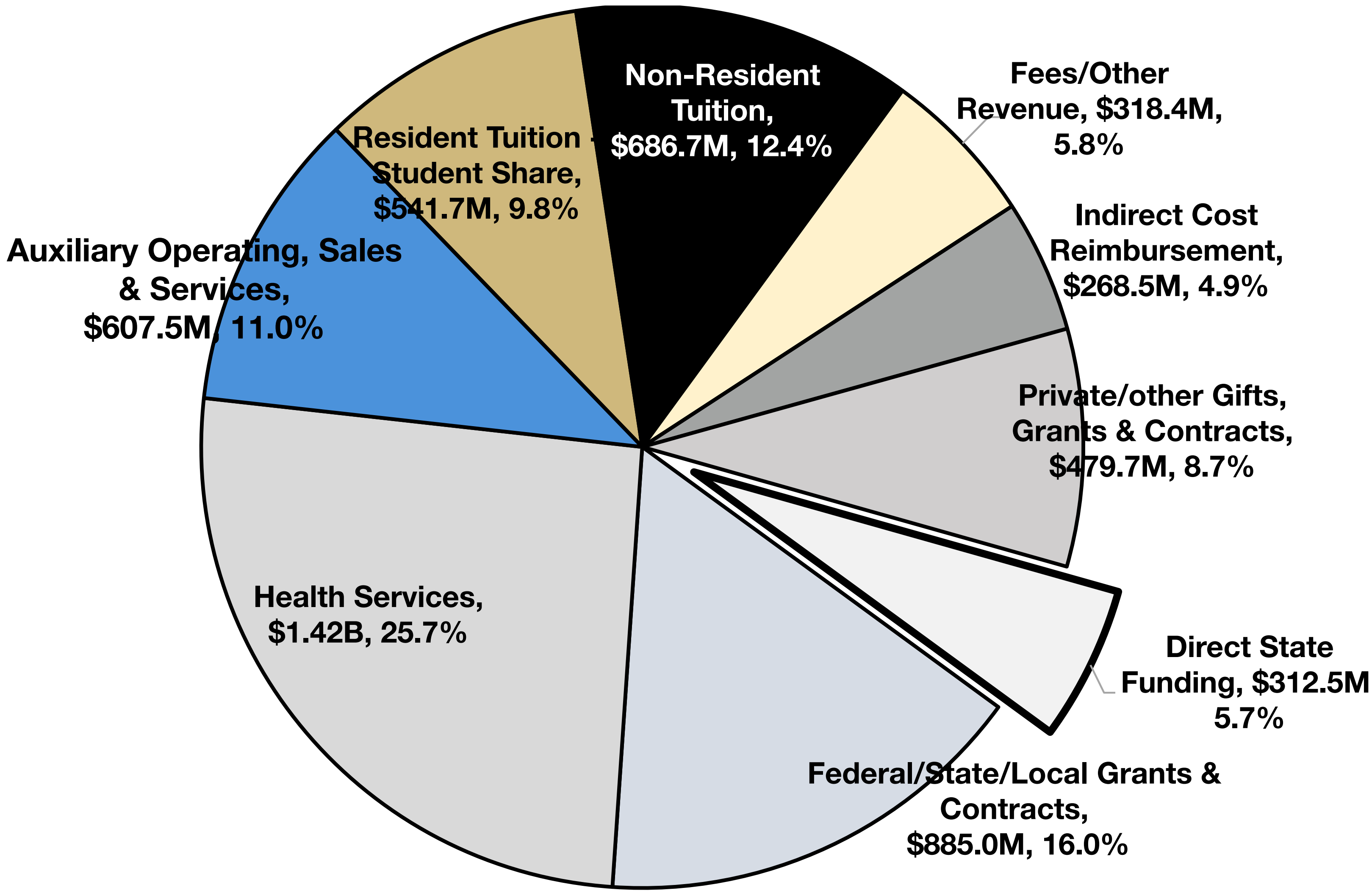
Source: CDHE Degrees Awarded. Data includes double majors.

State Funding per Full-Time Resident Student



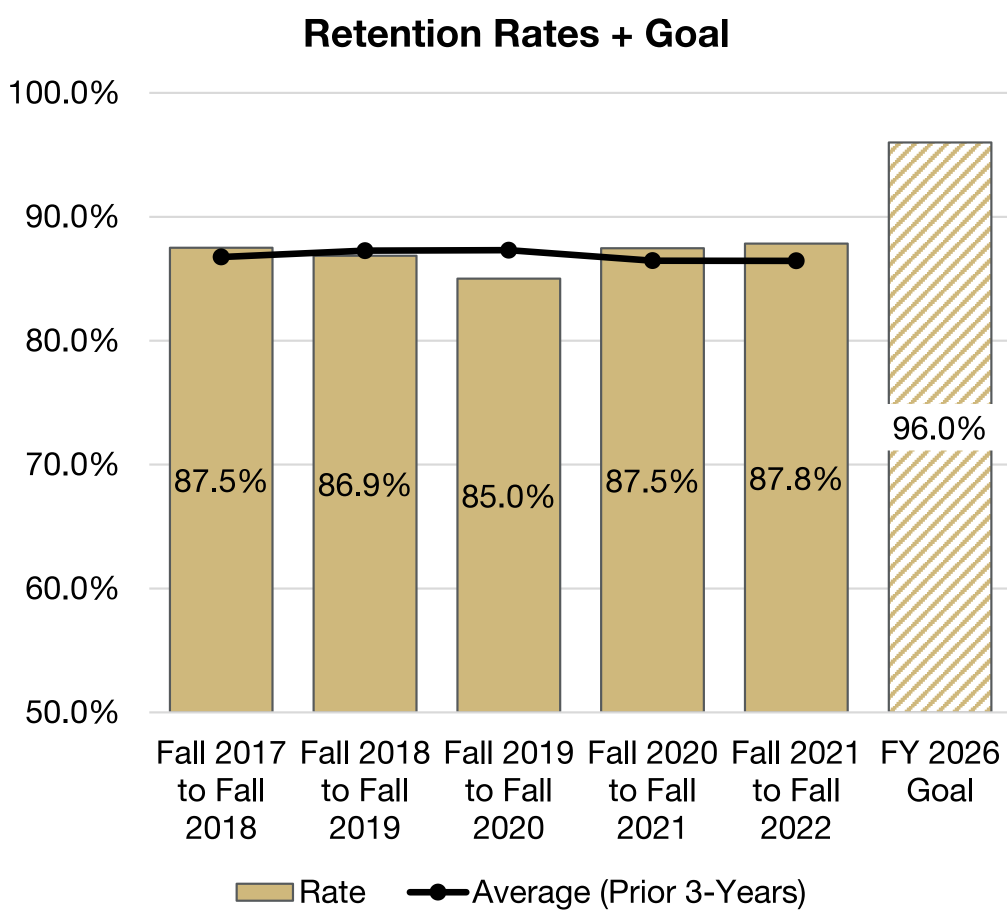
Note: Amounts CPI adjusted to current dollars
Source: JBC Appropriations Report, Legislative Council, CDHE SFTE;
Data compiled by CU System Institutional Research.

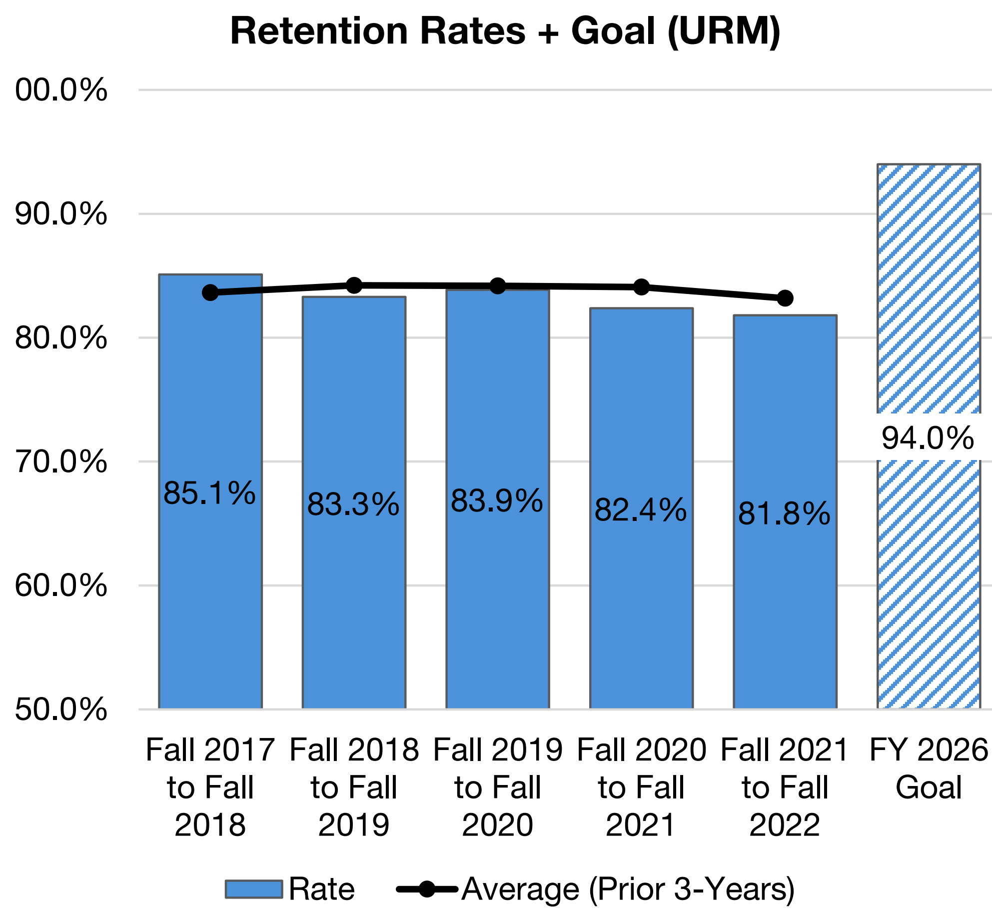
CU Total Revenue FY 2022-23



Total Current Funds Budget = $5.52 Billion

CU Boulder Freshman Retention Rates

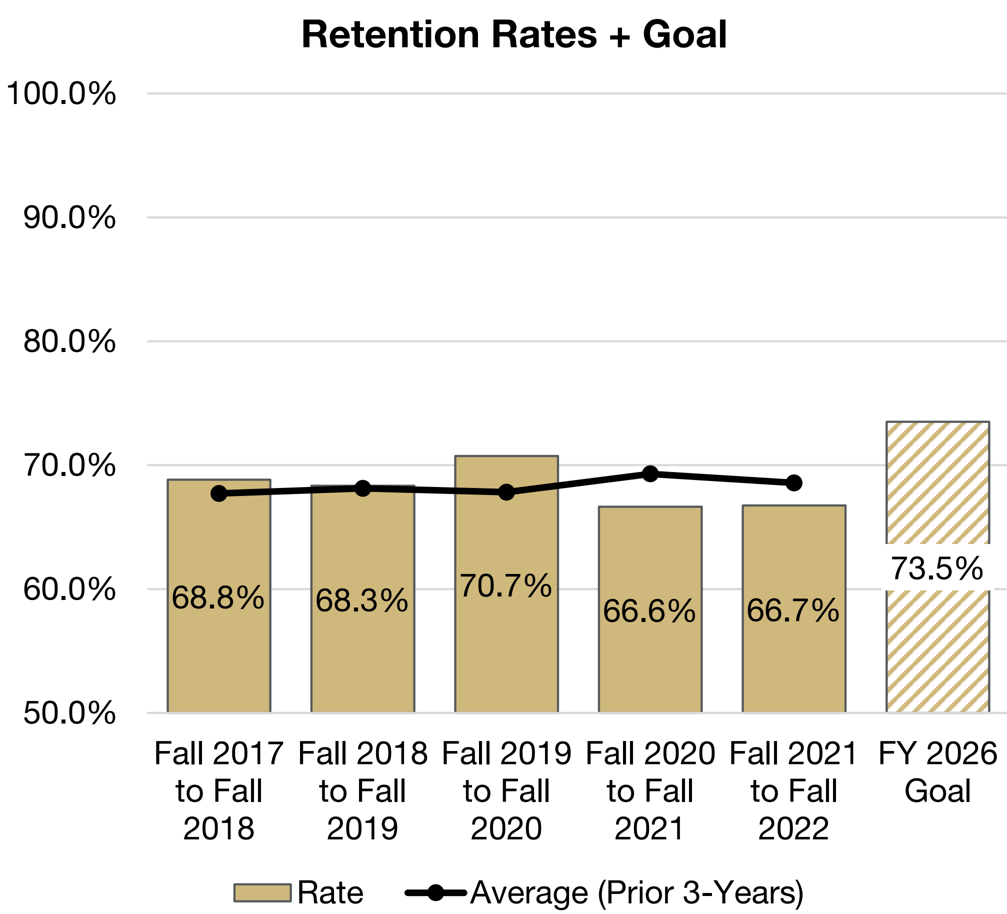


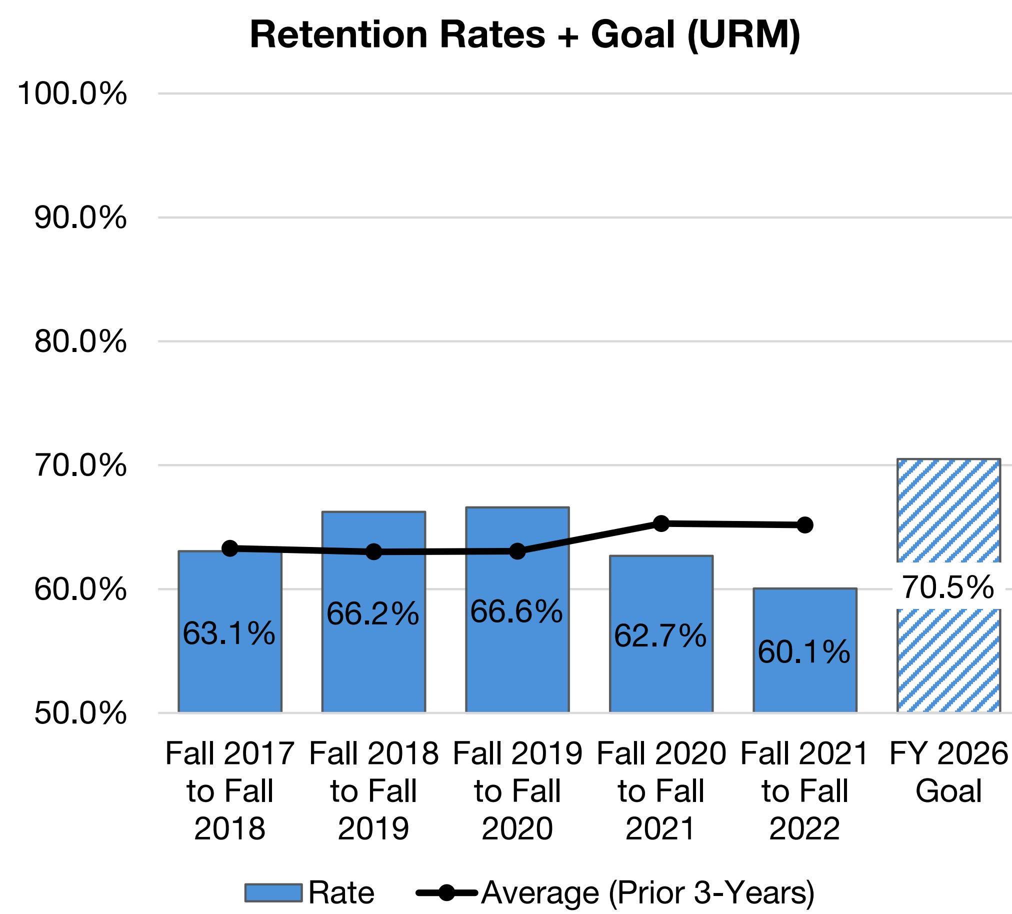


Freshman retention rates are based on first-time, full-time freshmen returning for their sophomore year.
The year indicates the entering fall cohort and year retained.
The rate is the percentage of students enrolled the following fall term.
URM is defined here to include Hispanic, Black, American Indian, and Pacific Islander.
FY 2026 Goal is based on Fall 2024 to Fall 2025 retention

Source: CU System & Campus Offices of Institutional Research

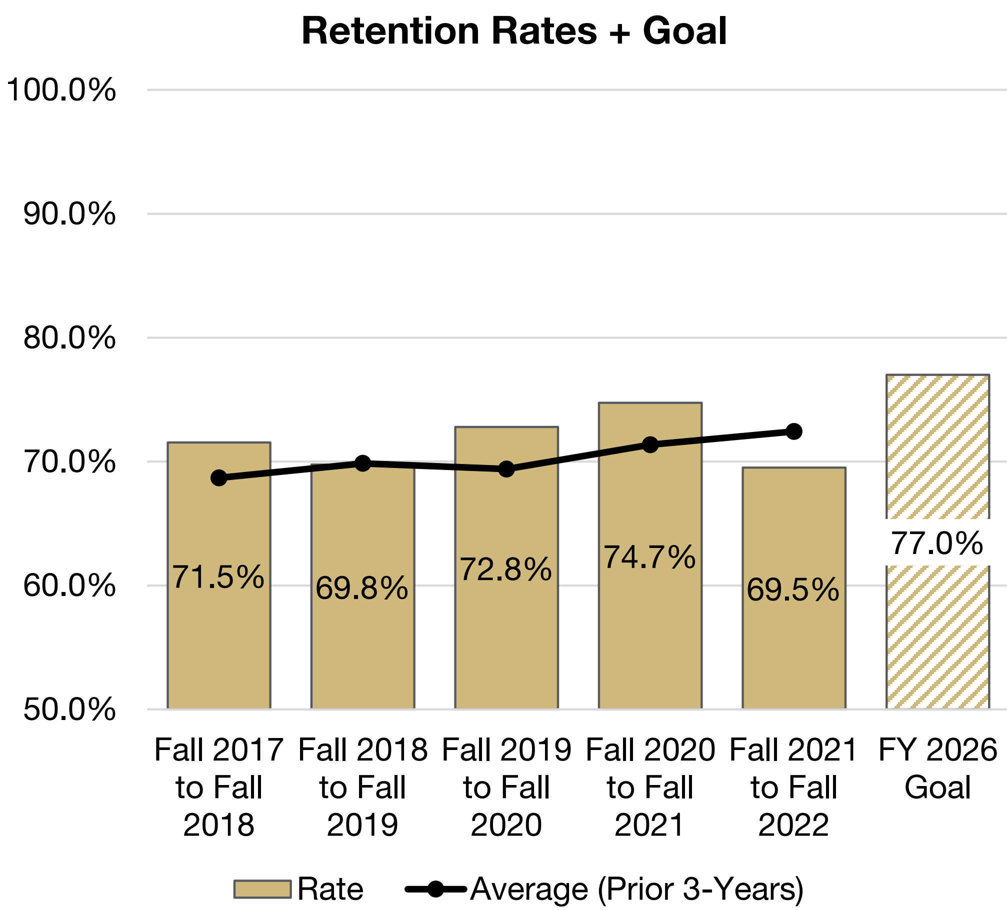
UCCS Freshman Retention Rates

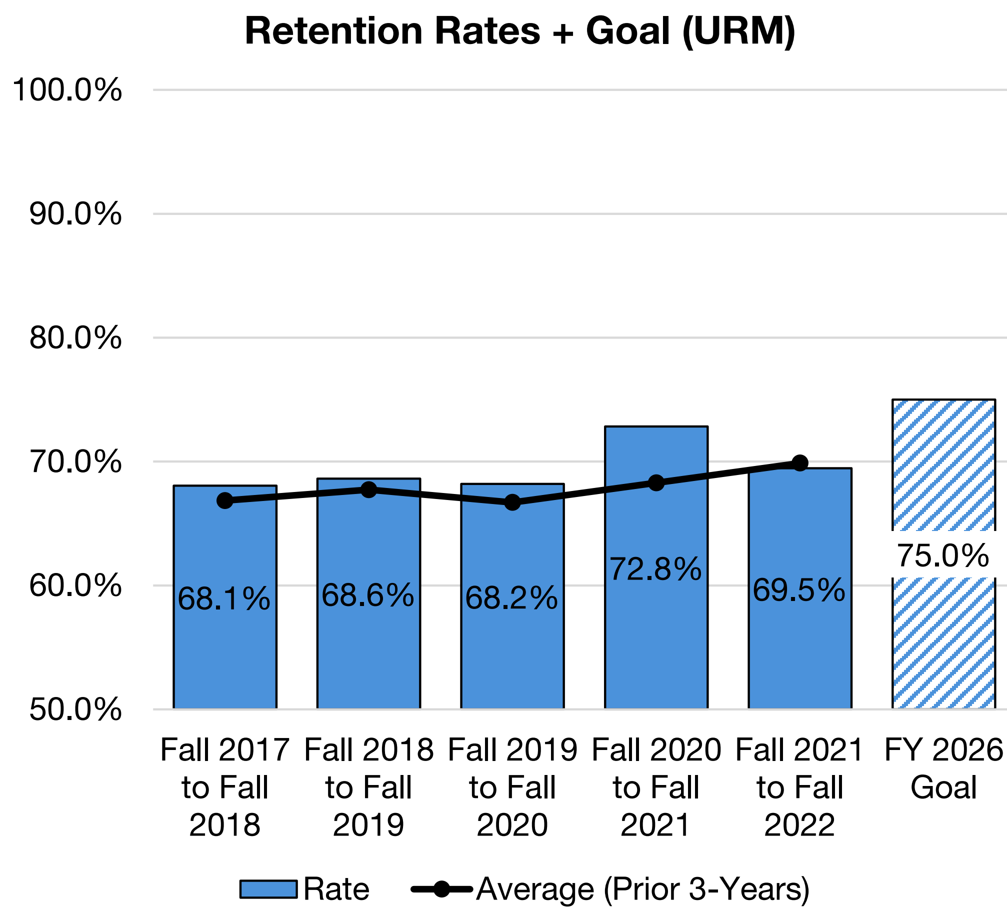




Freshman retention rates are based on first-time, full-time freshmen returning for their sophomore year.
The year indicates the entering fall cohort and year retained.
The rate is the percentage of students enrolled the following fall term.
URM is defined here to include Hispanic, Black, American Indian, and Pacific Islander.
FY 2026 Goal is based on Fall 2024 to Fall 2025 retention

CU Denver Freshman Retention Rates

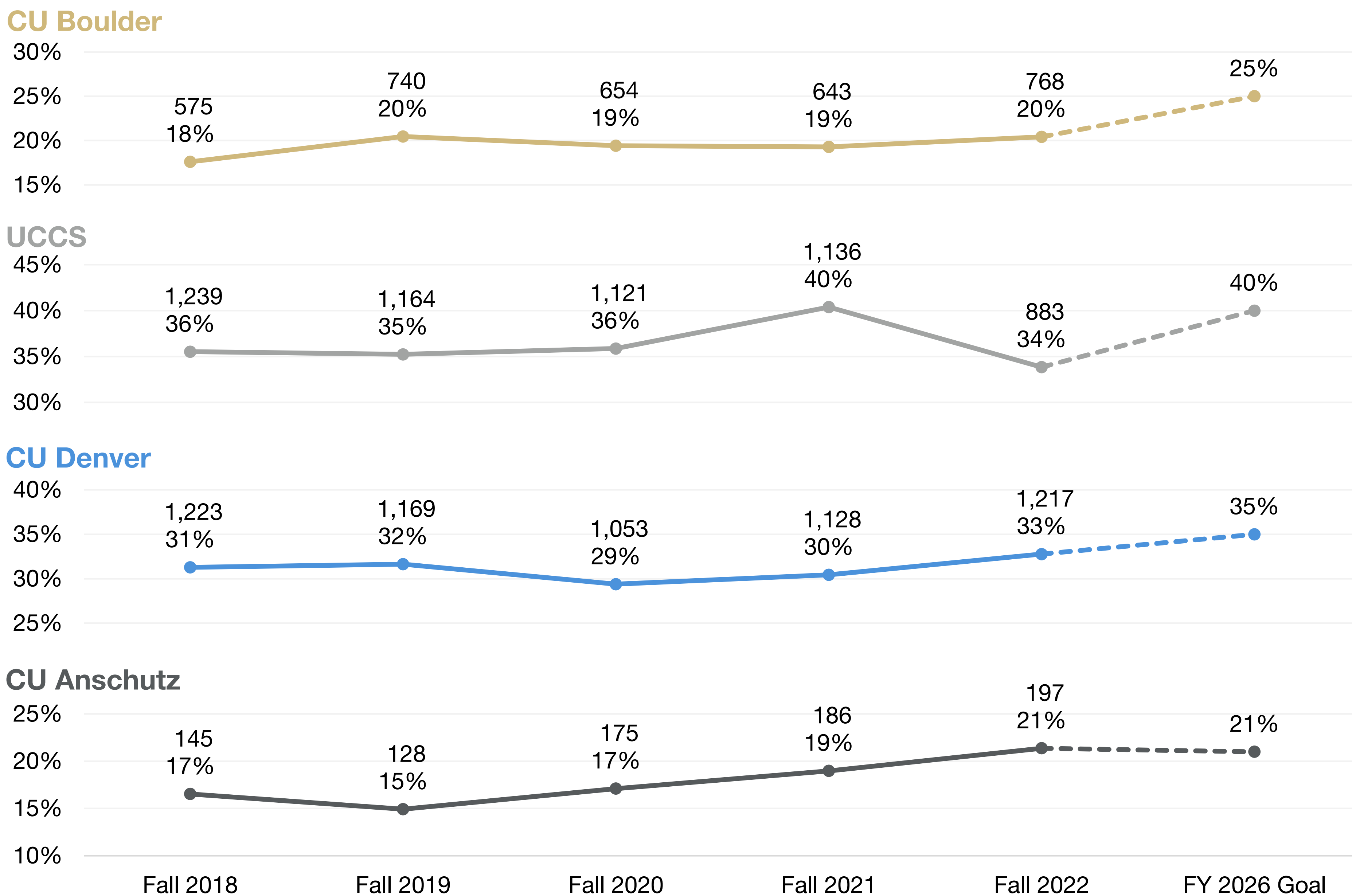




Freshman retention rates are based on first-time, full-time freshmen returning for their sophomore year.
The year indicates the entering fall cohort and year retained.
The rate is the percentage of students enrolled the following fall term.
URM is defined here to include Hispanic, Black, American Indian, and Pacific Islander.
FY 2026 Goal is based on Fall 2024 to Fall 2025 retention

Source: CU System & Campus Offices of Institutional Research

URM New Students as a Percent of Total New Students



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Note: Charts display the percentage of new students
Source: CU System & Campus Offices of Institutional Research.
Boulder URM is defined to include Hispanic, Black, American Indian.
UCCS URM (BIPOC) = Black, Indigenous, People of Color (includes all non-white, non-international)

CU's Changing Student Population

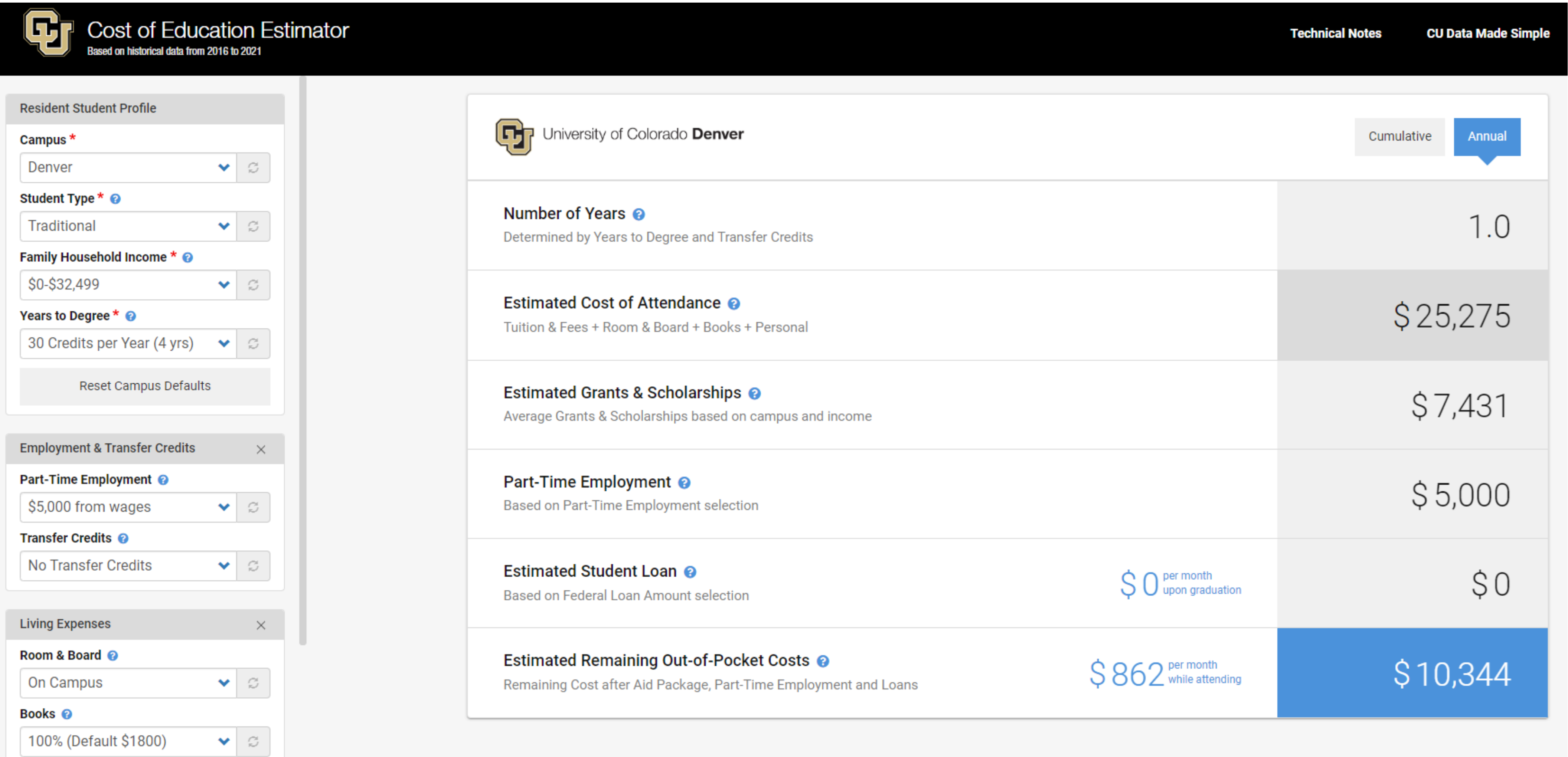
Since Fall 2011

+82% Students of Color	+87% URM	+7% Pell Recipients	+2% White
+9,594 11,724 to 21,318 Fall 2011 to Fall 2021	+6,752 7,717 to 14,469 Fall 2011 to Fall 2021	+805 11,356 to 12,161 FY 2011 to FY 2021	+716 40,396 to 41,112 Fall 2011 to Fall 2021

Students of Color include American Indian, Asian American, Black, Hispanic, Pacific Islander, & 2 or more ethnicities.
URM (Under-Represented Minority), for these data, includes American Indian, Black, Hispanic, Pacific Islander.

Source: Census Enrollment; Includes undergraduate and graduate level, both degree and non-degree seeking; Pell Recipients from CU Financial Aid.

Cost of Education Estimator



Screen capture from [CU's Cost of Education Estimator](), showing the annual cost for a full-time student at CU Denver, living on campus with a part-time job and $10,000 in college savings. The tool allows potential and current students to change various factors that affect the cost of attendance.

Explore the CU Cost of Education Estimator

CSU PUEBLO

Institute of
Cannabis Research
COLORADO STATE UNIVERSITY–PUEBLO

Presented to the Colorado Joint Budget Committee, 11 January 2023

CSU PUEBLO

Institute of Cannabis Research
COLORADO STATE UNIVERSITY-PUEBLO

The ICR was founded in 2016 at Colorado State University-Pueblo in response to the need for *bona fide* scientific research to produce knowledge that would guide the marijuana environment in Colorado

1) The ICR was state sanctioned by HB19-1311

2) The ICR is the sole entity for the state of Colorado to:

THE ROLE AND MISSION OF THE INSTITUTE IS TO CONDUCT RESEARCH RELATED TO CANNABIS, INCLUDING CLINICAL RESEARCH, BIOTECHNOLOGIES, CLINICAL STUDIES, THE EFFICACIES OF MEDICAL MARIJUANA, AND ECONOMIC DEVELOPMENT ASSOCIATED WITH CANNABIS IN COLORADO, AND TO PUBLICLY DISSEMINATE THE RESULTS OF THE RESEARCH.

CSU PUEBLO

Institute of Cannabis Research
COLORADO STATE UNIVERSITY–PUEBLO

The ICR currently funds 15 research products in Colorado:

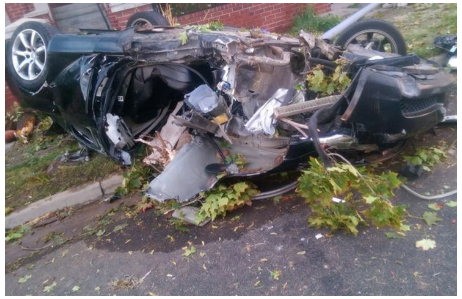
- Ocular Activity Relevant to Driving
- Intoxication effects of cannabinoid mixtures
- Therapeutic potential for treating Alzheimer's
- Pregnancy and Fetal Neurodevelopment
- Mental health effects on Colorado's Youth
- Health Effects of Heavy Metals in Vaped Products
- Independent Validation of Product Label Claims and Testing Accuracy

University of Colorado
Anschutz Medical Campus

University of Colorado **Boulder**

Colorado State University

Colorado State University PUEBLO



CSU PUEBLO

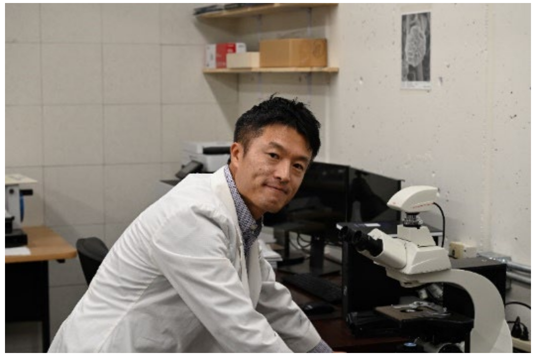
Institute of Cannabis Research
COLORADO STATE UNIVERSITY–PUEBLO

Additional research is needed to serve the citizens of Colorado!

FY 24 Budget Request	
Research personnel 0.9 FTE FY 23/24 and 1.0 thereafter	$119,744
Base Research Funding	$83,130
New Statewide Research Grant Funding	$800,000
Grant Writing Support	$33,334
Total Direct Costs	**$1,036,208**
Indirect Costs (10% of Direct Costs)	**$103,621**
TOTAL REQUEST	**$1,139,829**

CSU PUEBLO

Institute of Cannabis Research
COLORADO STATE UNIVERSITY-PUEBLO



The ICR has an excellent record of productivity and self-support with its internal research program!

Sang Park-Hyuck, PhD. Leads Plant Genetics Research at CSU-Pueblo

$43 K Annual Research Budget plus salary + fringe = $100,610
10 Research Publications plus two under review
15 Conference Presentations
7 International Collaborations
1 PhD Student, 2 MS Students, 6 Undergraduate Students
$265 K in External Funding Received has <u>Offset Cost to the State</u>

Institute of Cannabis Research
COLORADO STATE UNIVERSITY–PUEBLO

The ICR can be reached and further explored at:

https://www.csupueblo.edu/institute-of-cannabis-research/index.html

DEPARTMENT OF HIGHER EDUCATION

FY 2023-24 JOINT BUDGET COMMITTEE HEARING

WRITTEN RESPONSES ONLY

COMMON QUESTIONS: PLEASE RETAIN THE NUMBERING IN ORDER TO MAINTAIN CONSISTENT LABELING FOR COMMON QUESTIONS ACROSS DEPARTMENTS.

1 What are the major cost drivers impacting the Department? Is there a difference between the price inflation the Department is experiencing compared to the general CPI? Please describe any specific cost escalations, including but not limited to impacts driven by employee compensation, workforce challenges, and construction costs.

Department of Higher Education: Most of the Department's costs are personnel costs, mainly salaries and benefits. Therefore, inflation in these costs coincides with the total compensation increases approved by the General Assembly.

History Colorado: The major cost driver for History Colorado is personnel. Given the financial situation of the organization between 2015-2021, History Colorado has not been able to keep up with market changes in compensation in the same manner the state was able to do. This has resulted in significant turnover in the organization as employees leave for better opportunities, which in turn impacts employee productivity and morale. We are trying to address this situation within the confines of our financial condition. Another unique challenge with respect to personnel is that History Colorado must compete with other cultural institutions such as the Denver Art Museum or the Denver Museum of Nature and Science instead of other state agencies.

History Colorado is also negatively impacted by inflationary changes, especially in the construction and construction materials categories. Construction material cost inflation has differed from the CPI with greater volatility than the CPI especially with recent supply chain issues. HC owns and operates 11 museums and historic sites, which require significant investment in maintenance and upkeep. In addition, our exhibit design and production team is continuously working on innovative new exhibits and refreshing existing ones, which require considerable expenses in construction materials for building the exhibits.

2 How is the Department's caseload changing and how does it impact the Department's budget? Are there specific population changes, demographic changes, or service needs (e.g. aging population) that are different from general population growth?

Department of Higher Education: Prior to COVID-19, the number of students at the state's public higher education institutions had been showing moderate but sustained growth. The impact of COVID on enrollment varied by institution type, with open access institutions generally seeing the largest declines in enrollment. Enrollment numbers for Fall 2021 indicate that while enrollment at the aggregate level did not fall by as much as anticipated and is improving, resident enrollment has not fully recovered to pre-COVID levels, especially at access institutions.

Outside of COVID-related enrollment trends, the state's public institutions will continue to experience growth in the share of students of color, lower income students, students who speak a language other than English as their first language, and students who are the first generation of their family to attend an institution of higher education due to the demographic shifts that are occurring in the state and U.S. overall. These students tend to need different types of services compared with white, traditional-age postsecondary education students and those with greater financial resources. Specifically, students benefit from increased student services, higher levels of academic support, and a more diverse faculty. Institutions have also indicated they are increasing outreach to students from rural communities. Institutions will need to continue to adapt to better serve the growing share of these students. The Department will need to continue to focus its initiatives and programs to serve the growing share of these students.

While mental health challenges existed on campuses prior to COVID, institutions have indicated they are seeing increased mental health needs among their students. Food insecurity has also been a growing issue during the economic downturn. Several institutions have earned the Department's Hunger Free and Healthy Minds designations. To receive these designations, institutions must meet a set of criteria related to addressing food insecurity and mental health needs. There are currently 21 campuses with the Healthy Minds designation and 24 with a Hunger Free designation – with the expectation of all 31 campuses earning each designation. The Department will soon be launching two additional designations: Certified Caretaking Campus designation which addresses issues of housing, transportation, belonging, and anti-racism; and a possible Adult Serving Institution designation addressing issues of specific challenges facing non-traditional learners with families.

Additionally, institutions have also indicated they are seeing larger numbers of students with disabilities on campus, which in some cases require additional infrastructure and personnel investments. In part, the growing mental health crisis in society and college campuses is contributing. In response, in 2022 the legislature passed H.B. 22-1255 which called for data to be reported for the first time to the Department concerning the success of students with disabilities and formed an advisory committee in the department to provide two reports with recommendations concerning necessary services and best practices to improve successful outcomes for students with disabilities at institutions. The advisory committee's first report is due June 2023, and the second in June 2024.

History Colorado: N/A. History Colorado is not caseload driven.

3 Provide a list of any legislation with a fiscal impact that the Department has: (a) not implemented, (b) partially implemented, or (c) missed statutory deadlines. Please specifically describe the implementation of ongoing funding established through legislation in the last two legislative sessions. Explain why the Department has not implemented, has only partially implemented, or has missed deadlines for the legislation on this list. Please explain any problems the Department is having implementing any legislation and any suggestions you have to modify legislation.

Department of Higher Education: Initial difficulties in hiring qualified new staff in a tight labor market caused some implementation delays, however the Department has either implemented or is on track for implementation of all bills, including bills appropriating federal funds, from the last two legislative sessions.

However, in the past couple of years there have been delays in submitting reports past statutorily required deadlines due to staffing changes or lags in collecting the data from external entities:

Return on Investment (ROI) report:
CDHE's annual ROI report provides various elements of data related to the ROI of a postsecondary credential in Colorado. Due to staffing limitations, this report was delayed but has been released. https://cdhe.colorado.gov/data-and-research/research/education-workforce/ReturnOnInvestment

Concurrent Enrollment report:
The annual Concurrent Enrollment report is a joint report between CDHE and CDE. The report provides an annual snapshot of participation in Colorado's Concurrent Enrollment program. Due to staffing limitations this report is delayed. The report will be released in the coming weeks.

History Colorado: There are three bills with fiscal impact that passed in the 2022 legislative session that we are currently implementing. This includes the Native American Boarding Schools Bill (HB22-1327), the America 250 Colorado 150 Commission Bill (SB22-011), and the strategic initiatives portion of the Reallocation of Limited Gaming Bill (SB 22-216). We are six months into the implementation of these bills and do not anticipate having any issues completing the work. History Colorado is also working with the State Archivist to implement SB22-012 and no implementation delays or issues are expected.

4 State revenues are projected to exceed the TABOR limit in each of the next two fiscal years. Thus, increases in cash fund revenues that are subject to TABOR will require an equivalent amount of General Fund for taxpayer refunds. Using the attached spreadsheet, please:

a. List each source of non-tax revenue (e.g., fees, fines, parking revenue, etc.) collected by your department that is subject to TABOR and that exceeds $100,000 annually. Describe the nature of the revenue, what drives the amount collected each year, and the associated fund where these revenues are deposited.
b. For each source, list actual revenues collected in FY 2020-21, and projected revenue collections for FY 2021-22 and FY 2022-23.
c. List each decision item that your department has submitted that, if approved, would increase revenues subject to TABOR collected in FY 2022-23.

Department of Higher Education: See Attachment A-DHE_Written Qs

History Colorado: See Attachment A-HC_Written Qs for 4a and 4b. HC-01 was submitted requesting spending authority for the remaining $1.5M that was transferred into the History Colorado Strategic Initiatives Fund (HSSI Fund) for revenue generating projects as part of SB22-216. The investment from SB22-216 will enable History Colorado to generate future revenue and increase the statewide impact of

History Colorado programs, but are not projected to tangibly impact revenues subject to TABOR in FY 2022-23.

5 Recent trends in funded and actual full time equivalent employee positions.
  a. Please use the attached spreadsheet to summarize the department's funded and actual FTE for the last three fiscal years.
  b. Please use the attached spreadsheet to identify the origin of changes in funded FTE for FY 2021-22, including the number of new positions the Department has been able to fill.
  c. If positions have not been filled, please respond to the following:
    i. How have vacancy savings been utilized?
    ii. What challenges are preventing positions from being filled?

Department of Higher Education: See Attachment B-DHE_Written Qs for 5a and 5b. For 5c, 0.6 FTE was not hired for House Bill 21-206 because the appropriation was for cash funds that were not available for this use. The work was absorbed within the existing team.

History Colorado: See Attachment B-HC_Written Qs for 5a and 5b. N/A for 5c.

QUESTIONS FOR THE DEPARTMENT OF HIGHER EDUCATION TO COORDINATE

6 Please coordinate written responses from the governing boards that address the following:

- How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?
- What share of your student FTE does this represent?
- Are these students' mandatory fees also covered?
- Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?
- Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?

See Attachment C_Written Qs

7 Please coordinate written responses from the governing boards that address the policies that undergird the budget data books, such as staff salary compensation pools, targeted compensation allocations (e.g., to particular staff), benefits, and special projects for actual year FY 2021-22 and budget year FY 2022-23.

See Attachment D_Written Qs

Non-Tax Revenues Collected by Department That Are Subject to TABOR
(excluding sources that amount to less than $100,000/year)

Revenue Source	Associated Cash Fund	Revenues Collected Annually		
		FY 2021-22 Actual	FY 2022-23 Projection	FY 2023-24 Projection
Office of Post Private Education fees (application, transcript, authorization)	Part of the Department admin line	$139,545	$164,017	$164,017
Division of Private Occupational School fees (application, renewal, license)	2220	1,436,022	1,366,900	1,366,901
TOTALS		**$1,575,567**	**$1,530,917**	**$1,530,918**

Non-Tax Revenues Collected by Department That Are Subject to TABOR (excluding sources that amount to less than $100,000/year)				
		Revenues Collected Annually		
Revenue Source	Associated Cash Fund	FY 2021-22 Actual	FY 2022-23 Projection	FY 2023-24 Projection
History Colorado Admissions	History Colorado Center Earned	325,615	380,272	410,694
History Colorado Rentals	History Colorado Center Earned	358,044	371,448	408,593
History Colorado Gift Shop and	History Colorado Center Earned	167,694	140,326	147,342
Education and Programing Fees	History Colorado Center Earned	205,222	253,906	258,399
Community Muesum	Community Museum Earned	154,461	133,419	137,422
Community Musum Rentals	Community Museum Earned	570,986	587,598	605,226
Community Museum Gift Shop	Community Museum Earned	347,882	329,538	339,424
Memberships	5090/5095	490,040	657,251	676,969
Donations	7240 (Contributions)	442,068	464,435	487,657
TOTALS		**$3,062,012**	**$3,318,193**	**$3,471,726**

Part A: Please summarize the Department's funded and actual FTE for the last three fiscal years.

Trend Information: Funded FTE and Actual FTE				
Fiscal Year	**Funded FTE***	**Actual FTE**	**Actual Above/(Below) Funded FTE**	**% Difference**
2019-20	44.7	43.7	(1.0)	-2.1%
2020-21	42.6	42.8	0.2	0.4%
2021-22	47.3	43.5	(3.8)	-8.0%
2022-23	55.4	n/a	n/a	n/a
FTE Change over 3 years	10.7			
% Change over 3 years	23.9%			

* "Funded FTE" equals the number of full time equivalent positions specified in the annual Long Bill or in appropriation clauses in other acts. These FTE figures reflect the number of positions that correspond to the amounts appropriated.

Part B: Please identify the origin of changes in funded FTE for FY 2021-22, including the number of new positions the Department has been able to fill.

FY 2021-22: Status of New Funded FTE				
Fiscal Year	**Funded FTE**	**Actual FTE**	**Actual Above/(Below) Funded FTE**	**% Difference**
TOTAL BASE: 2020-21	**42.6**	**42.8**	**0.2**	**0%**
Decision Items:				
Chief Educational Equity Officer	1.0	1.0	**-**	**0%**
Bills:				
SB 21-106: Success High School Transition	0.6	0.6	**-**	**0%**
SB 21-185 Support Educator Workforce	1.5	1.5	**-**	**0%**
HB 21-1330 Higher Education Student Success	1.0	1.0	**-**	**0%**
HB 21-106 Success High School Transition	0.6	0.0	**(0.6)**	**-100%**
FTE changes unrelated to decision items or bills - vacancies	0	(3)	**(3.4)**	**n/a**
TOTAL: 2021-22	**47.3**	**43.5**	**(3.8)**	**-8%**

Department's funded and actual

Trend Information: Funded FTE and Actual FTE				
Fiscal Year	**Funded FTE***	**Actual FTE****	**Actual Above/(Below) Funded FTE**	**% Difference**
2019-20	120.5	138.5	18.0	14.9%
2020-21	120.5	139.0	18.5	15.4%
2021-22	137.5	147.9	10.5	7.6%
2022-23	145.9	TBD	0.0	-%
FTE Change over 3 years	25.4	9		
% Change over 3 years	21.1%	6.4%		

* "Funded FTE" equals the number of full time equivalent positions specified in the annual Long Bill or in appropriation clauses in other acts. These FTE figures reflect the number of positions that correspond to the amounts appropriated.

** Actual FTE are from the DPA Burn Report which uses a count of total paid hours from the payroll system (CPPS) and includes temp and grant positions

Part B: Please identify the origin of changes in funded FTE for FY 2021-22, including the number of new positions the Department has been able to fill.

FY 2021-22: Status of New Funded FTE				
Fiscal Year	**Funded FTE**	**Actual FTE**	**Actual Above/(Below)**	**% Difference**
TOTAL BASE: 2020-21	**120.5**	**139.0**	**(18.5)**	**15%**
Decision Items:				
N/A				
Bills:				
HB22-1174 (History Colorado Supplemental)	17.0	17.0	**0**	**0%**
FTE changes unrelated to decision items or bills	N/A	N/A		
TOTAL: 2021-22	**137.5**	**147.9**	**(18.5)**	**8%**

Central Affordability Questions	Adams State University	Fort Lewis College	Western Colorado University
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?		244 Non-Native Colorado Residents, 165 Native Colorado residents, 1,232 Native non-resident students. Native Students Tuition are covered by the Native American Tuition Waiver.	**For degree-seeking, resident UG (RUG) that demonstrate need:** 300 covered full tuition with need-based grants plus scholarships Of those, 280 covered full tuition with only need-based grants
What share of your student FTE does this represent?	44% of Adams State students do not pay tuition or mandatory fees because a combination of Pell and Colorado Student Grant is enough to cover these direct costs.	28.4% of in state students and including the Native American Tuition Waiver 50.4%	Need-based grants plus scholarships - 24% of all RUG, 48% of RUG demonstrating need Need-based grants only - 22% of all RUG, 45% of RUG demonstrating need
Are these students' mandatory fees also covered?	Yes	Not all of them. 921 students fall into this category. 678 from Native American Tuition Waiver and Pell grant and 243 for Colorado student from Pell grant, state grant, and institutional funds.	Fees were also covered for 222 of the 300 students covering tuition with a combination of grants & scholarships, and 119 of the 280 students covering tuition with grants only
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Adams State supports a coordinated statewide affordability message, but in order for us to covere tuition and fees for Pell eligible students, we would need additional Colorado Student Grant dollars.	This included both Pell grant eligible and non-eligible for both in-state and out of state. The entire populations is based on full time enrollment	Yes, in general full Pell-eligible students will have both tuition and fees covered by grants.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	Preliminary analysis shows Adams State dependented students with a household income of under $60,000 a year are Pell eligible. However, the EFC range for this population can exceed the $2,000 at which point a combination of state and federal funds no longer covers the cost of tuition and fees.	FLC Tuition Promise guarantees tuition coverage to students whose families make $65,000 or less annually.	We have not established an AGI or EFC basis for awarding full tuition and fee grants.

Central Affordability Questions	Colorado School of Mines	University of Northern Colorado
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	432 Colorado Undergraduate Resident students	2,172 of 6,019 degree-seeking UG students (36%); if we limit to resident, full-time students who file a FAFSA, this rises to 47% (1,813 of 3,873)
What share of your student FTE does this represent?	13.4% of Colorado undergraduate resident student FTE	37% (based on degree-seeking UG)
Are these students' mandatory fees also covered?	Not all of them. We have some programs that do cover base fees such as Colorado Scholars (Pell merit), Harvey Scholars, Grewcock Scholars.	Mandatory fees are also covered for 1,447 students (24% of all degree-seeking UG students)
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	No. 79 full Pell students did not receive full tuition funding,	No; 264 of 661 (40%) of our resident students who are full-time and have a $0 EFC do not have tuition and fees fully covered with grant/scholarship aid. Most of these are students with either no merit scholarship or our lowest tier of merit scholarship, based on their high school GPA.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	Students who are Pell eligible (any Pell level) and meet our President's Scholarship criteria receive full tuitoin and fees funding while at Mines.	Due to complexities in financial aid awarding, there are currently no clear-cut populations for whom UNC would say that all tuition and fees are always covered for certain groups. The population where most students have all tuition and fees covered by financial aid are resident, degree-seeking UG students who file a FAFSA, are registered full-time, are Pell-eligible, and are receiving our higher-level merit scholarships (high school GPA of 3.40+).

Central Affordability Questions	Metropolitan State University - Denver
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal,	For the 2021-22 academic year, 5,213 full time undergradute resident students
What share of your student FTE does this represent?	54.7% of full time undergradute resident students (2021-22)
Are these students' mandatory fees also covered?	Yes. 54.7% of our full-time ug resident students had the standard student's share of tuition and fees fully covered by aid. (excludes loans).
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Yes. This includes all full-time undergraduate resident students who received a "full" Pell grant during 2021-2022 aid year.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	Beginning in the 2022-23 academic year, MSU Denver implemented the Roadrunner Promise program, covering tuition and fees for students who meet the following criteria: •Colorado resident •working on bachelor's degree •Complete the FAFSA or CASFA by June 1st for upcoming Fall semester. •Complete all requirements for financial aid •Enroll full-time (12 credits or more) •Have a 2400 or lower Expected Family Contribution (EFC) demonstrated by filing the FAFSA or CASFA OR •Be a first-time college student with a gross family income* of $60,000 or less beginning Fall 2022 MSU also launched our Indigenous & Native Peoples' Tuition Program which provide funds through a combination of federal, state and institutional grants for tuition and published mandatory fees for undergraduate students who: •are Colorado residents •enrolled in one of 574 federally recognized Native nations. •Complete the FAFSA or CASFA The Indigenous and Native Peoples' Program is available for the first 129 credits earned at MSU Denver toward a student's first bachelor's degree, or certificate.

Central Affordability Questions	Colorado Mesa University
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	Context for below answers: o Overall students unduplicated headcount number for 21-22 year (summer trailing): 9,974 o Excluding High School Students since they don't pay tuition: 9,068 o Total Credit hours: 222,093 o Credit hours excluding HS: 212,948 Tuition Covered: 2,280 (25.1%), which corresponds with 58,486 credit hours (27.5%)
What share of your student FTE does this	25.1% of headcount
Are these students' mandatory fees also	Tuition and Fees covered: 1,845 headcount (20.3%), which cooresponds with 46,736 credit hours (21.9%)
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Of students who qualify for a full Pell Grant: Tuition covered: 686 headcount (78.9%). These students have a mean cumulative GPA of 3.09 and a median cumulative GPA of 3.11. Tuition and fees covered: 626 headcount (72.0%) These students have a mean cumulative GPA of 3.27 and a median cumulative GPA of 3.31. Tuition not covered: 183 (21.1%). These students have a mean cumulative GPA of 2.84 and a median cumulative GPA of 2.97. Tuition and fees not covered: 243 (28.0%). These students have a mean GPA of 2.84 and a median cumulative GPA of 3.00. Note: 869 students are full-time resident students who qualify for a full Pell grant.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	The 1,845 students who had tuition and fees covered consist of: ·61% are female ·61% are first-generation ·64% are age 18-21 ·70% receive some Pell

Central Affordability Questions	University of Colorado - Boulder	University of Colorado - Colorado Springs	University of Colorado - Denver
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	2,816 (FY 2020-21)	1,835 (FY 2020-21)	2,002 (FY 2020-21)
What share of your student FTE does this represent?	15.9% of resident undergraduates 24.5% of resident undergraduates in FA file	21.2% of resident undergraduates 26.6% of resident undergraduates in FA file	21.6% of resident undergraduates 25.7% of resident undergraduates in FA file
Are these students' mandatory fees also covered?	Yes	Yes	Yes
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Yes, Pell grants are included in this calculation. However, not all Pell recipients are fully covered by institutional aid. Because aid is distributed on a first-come, first-served basis, if students do not apply for aid by the priority deadline, they might receive less financial aid.	Yes, Pell grants are included in this calculation. However, not all Pell recipients are fully covered by institutional aid. Because aid is distributed on a first-come, first-served basis, if students do not apply for aid by the priority deadline, they might receive less financial aid.	Yes, Pell grants are included in this calculation. However, not all Pell recipients are fully covered by institutional aid. Because aid is distributed on a first-come, first-served basis, if students do not apply for aid by the priority deadline, they might receive less financial aid.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	Pell eligible and family income <$65k For more information on CU Promise, visit: https://www.colorado.edu/financialaid/types-aid/cupromise	Pell eligible and family income <$60k For more information on CU Promise, visit: https://finaid.uccs.edu/about-financial-aid/how-aid-is-packaged	Pell eligible and family income <$60k For more information on CU Promise, visit: https://www.ucdenver.edu/student-finances/financial-aid/types/grants/cu-promise

Central Affordability Questions	**Colorado State University - Fort Collins**	**Colorado State University - Pueblo**
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	4526 (FY 2021-22)	In Fall 2021, 1,468 students received enough aid to cover all costs.
What share of your student FTE does this represent?	28.3% resident, Undergraduates	This was 39.7% of our Fall 2021 Semester FTE.
Are these students' mandatory fees also covered?	Not all; the share of FTE who have tuition and mandatory fees covered is 23.3%	In general, yes. There are occasional exceptions but these are rare.
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	No. There are 204 full Pell grant recipients who may not qualify for other federal, state, or institutional grants and must have resources from outside sources covering costs.	This covered nearly all of our full-time resident students who qualified for a full Pell (EFC = 0). There were 9 students excluded.
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	The students who generally have tuition and fees covered are Pell grant recipients, low-income undocumented students, and some students just above Pell grant eligibility who qualify for additional institutional aid.	Not "categories" but several other students met the "no tuition" criterion. They did not appear to be sortable into meaningful groups. Most of them qualified for partial Pell grants, however.

Central Affordability Questions	Colorado Community College System	Aims Community College	Colorado Mountain College
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	Of 35,785 students with a tuition period budget component, 17,657 have enough total grant aid (excluding Covid funds) to cover tuition (49.3%)	4062 resident students	859 students
What share of your student FTE does this represent?	If comparing the sum of those (covered tuition) 17,657 students' credit hours to all 35,785 students' credit hours below, it's (54.8%) 299,281.75 hours / 545,756 hours = 54.8%	85% of resident student	0.15
Are these students' mandatory fees also covered?	16,441 of the 17,657 students above also had their fees covered by total grant aid (93.1%)	yes	Yes
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Yes, except for higher-cost programs.	yes	Yes
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	No, we don't have any students who Tuition & Fee discounting for specified awards.	Students who qualify for military educational benefits, Agency sponsored i.e Job Service, Industry sponsored/employer paid	In district students with expected family contribution of 5k and below: 90% of those students are covered completely. In district students with expected family contribution of 10k and below: 83% of those students are covered completely.

Central Affordability Questions	Emily Griffith Technical College	Pickens Technical College	Technical College of the Rockies
How many students at your institution attend without paying tuition, because the tuition is covered by state, federal, institutional or other grants?	533 non apprenticeship CTE students attend with no out of pocket costs.	655 full-time students were covered by Pell, CSG and HEERF funds	102 full and part-time students covered by Pell, CSG and HEERF funds
What share of your student FTE does this represent?	309 FTE or 8%	262 FTE or 36.9%	96 FTE or 32%
Are these students' mandatory fees also covered?	Yes	Yes	yes
Does this include all full-time resident students who qualify for a full Pell grant? If not, how many are excluded?	Yes	Yes	yes
Are there other categories of students for whom all, or almost all, do not pay tuition and mandatory fees?	Students in our Registered Apprenticeship Programs do not pay tutition to Emily Griffith Technical College. Our Apprenticeship partners are invoiced for the students that are served at the end of each academic term. At this time our Registered Apprenticeship Programs are not Pell Eligible.		

Adams State University

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	**Budget Year Estimate (FY 22-23 for submission in Nov 22)**	**Change**	**Percentage Change**	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components					
Revenue from Tuition	$ 21,156,977.06	$ 20,626,940.00	$ (530,037.06)	$ (0.03)	
Fees - non-appropriated E&G	$ 151,003.57	$ 153,400.00	$ 2,396.43	$ 0.02	
Revenue originating from state support	**$ 19,084,614.00**	**$ 21,051,345.00**	**$ 1,966,731.00**	**$ 0.10**	
Revenue from indirect recoveries and other	$ 1,244,955.59	$ 823,529.00	$ (421,426.59)	$ (0.34)	
Total	$ 41,637,550.22	$ 42,655,214.00	$ 1,017,663.78	$ 0.02	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 2,811,002.00	$ 2,741,009.00	$ (69,993.00)	$ (0.02)	
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 370,000.00	$ 0.03			
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 150,000.00	$ 0.05			5% Health insurance premium increase, Dental 2%, PERA increase according to PERA rate changes, no other retirement increase
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)					No significant adds. Refilling of a couple vacant positions, some of which were due to the labor market and not intentionally held vacant.
Additional Detail if Applicable on Operating Assumptions		na			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation		na			
Additional Detail if Applicable on Special Initiatives Approved		na			
Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Cha	Total Estimated Percentage Ch	Percentage Change Approved in Tuition Rates	Percentage Change As	Narrative Discussion
Tuition					
Resident UG Tuition	$ (596,059.40)	$ (0.10)	$ 0.02	$ (0.07)	
Resident Graduate Tuition	$ 115,582.41	$ 0.02	$ -	$ -	one program increased tuition, all others flat
Nonresident Tuition	$ (49,560.07)	$ (0.01)	$ 0.02	$ (0.07)	budgeted 7% decrease in undergraduate, but flat in graduate
Fees - non-appropriated E&G	$ 2,396.43	$ 0.02	$ -	$ (0.07)	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					na
Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual					
	Estimate for Prior Year Incluc	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 18,153,839.00	$ 16,806,812.23	$ (1,347,026.77)	$ (0.07)	
Benefits	$ 6,121,147.00	$ 5,196,468.03	$ (924,678.97)	$ (0.15)	
Operating	$ 989,703.00	$ 1,109,145.29	$ 119,442.29	$ 0.12	
Financial Aid	$ 2,274,456.00	$ 1,506,391.53	$ (768,064.47)	$ (0.34)	
Other (includes transfers)	$ 14,019,387.00	$ 17,018,733.14	$ 2,999,346.14	$ 0.21	
Total	$ 41,558,532.00	$ 41,637,550.22	$ 79,018.22	$ 0.00	
E&G Revenue components					
Revenue from Tuition	$ 21,448,497.00	$ 21,156,977.06	$ (291,519.94)	$ (0.01)	
Fees - non-appropriated E&G	$ 162,700.00	$ 151,003.57	$ (11,696.43)	$ (0.07)	
Revenue originating from state support	$ 19,176,424.00	$ 19,084,614.00	$ (91,810.00)	$ (0.00)	
Revenue from indirect recoveries and other	$ 770,911.00	$ 1,244,955.59	$ 474,044.59	$ 0.61	
Total	$ 41,558,532.00	$ 41,637,550.22	$ 79,018.22	$ 0.00	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					enrollment met conservative projections for budget
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					
--use of (or deposit to) reserves					na
--changes to previously approved ssalary or benefits pools					na
--changes to or new major initiatives					na
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					na

Attachment D-Written Qs

Colorado Mesa University

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

Summary from Budget Data Book	Prior Year Actual FY22 Act	Budget Year Estimate (FY 22-23 for submission in Nov 22) FY23 est	Change	Percentage Change
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 70,724,358.08	$ 69,733,156.00	$ (991,202.08)	$ (0.01)
Fees - non-appropriated E&G	$ 1,524,437.00	$ 1,598,724.00	$ 74,287.00	$ 0.05
Revenue originating from state support	$ 35,977,002.00	$ 40,508,534.00	$ 4,531,532.00	$ 0.13
Revenue from indirect recoveries and other	$ 874,037.97	$ 4,144,736.00	$ 3,270,698.03	$ 3.74
Total	$ 109,099,835.05	$ 115,985,150.00	$ 6,885,314.95	$ 0.06
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 9,832,009.00	$ 10,969,332.27	$ 1,137,323.27	$ 0.12

Policy/ Assumptions Underlying Expense Estimates Above *Describe Significant Assumptions Driving Expense Components Above*	Estimated Cost Impact	Percentage Change	Narrative Discussion
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 2,420,571.00		Exempt faculty and staff 2% ACB cost of living adjustment, and those making less than 60k, were provided a minimum of $100/month increase. Mandated increases for classified staff (3%), including increases for minimum wage, and shift differential.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 615,395.00	Exempt <4%, classified vary up to 20%,	Annual increases for benefits, insurance, PERA, FMLA state leave.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 1,483,379.00		New positions: 12 for for new and growing academic programs, physcial and occupational theraphy, health sciences, biology, sponsored programs, and social work. Administrative positions to support student services, admissions, information technology, and facilities.
Additional Detail if Applicable on Operating Assumptions	$ 1,016,289.00	Service provider contract avg 5%, up to 14% for some utilities	Service provider contracts for campus safety, information technology, and state indirect costs, risk management insurance and programatic enhancement to academic programs and facilities operations for new programs and added facilities.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment	Narrative Discussion
Tuition					
Resident UG Tuition	$ (1,335,932.31)	$ (0.03)	Career and technical education rate decrease; responding to community feedback to make regional access more afforda		
Resident Graduate Tuition	$ 764,893.60	$ 0.28	New graduate programs to support regional educational needs.		
Nonresident Tuition	$ (420,163.37)	$ (0.03)	Career and technical education rate decrease; responding to community feedback to make regional access more afforda		
Fees - non-appropriated E&G	$ 74,287.00	$ 0.05	Course fees-health sciences and new occupational therapy program.		
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			No changes.		

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

Comparison of Prior Year BDB Estimate and Actual	Estimate for Prior Year Included in Previous BDB FY22 est	Prior Year Actual FY22 Act	Change	Percentage Change	Narrative Discussion
E&G Expenditure components					
Personal Services	$ 50,331,772.00	$ 48,245,797.39	$ (2,085,974.61)	$ (0.04)	
Benefits	$ 16,266,728.00	$ 13,125,346.08	$ (3,141,381.92)	$ (0.19)	
Operating (travel and utilities)	$ 2,911,760.00	$ 2,447,058.65	$ (464,701.35)	$ (0.16)	
Financial Aid	$ 13,477,104.00	$ 11,497,611.34	$ (1,979,492.66)	$ (0.15)	
Other (includes transfers) (other operating expense, supplies etc, and capital)	$ 26,235,769.00	$ 33,791,021.25	$ 7,555,252.25	$ 0.29	
Total	$ 109,223,133.00	$ 109,106,834.71	$ (116,298.29)	$ (0.00)	
E&G Revenue components					
Revenue from Tuition	$ 70,844,898.98	$ 70,724,358.08	$ (120,540.90)	$ (0.00)	
Fees - non-appropriated E&G	$ 1,351,750.00	$ 1,524,437.00	$ 172,687.00	$ 0.13	
Revenue originating from state support	$ 35,977,002.00	$ 35,977,002.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 1,049,482.00	$ 874,037.97	$ (175,444.03)	$ (0.17)	
Total	$ 109,223,132.98	$ 109,099,835.05	$ (123,297.93)	$ (0.00)	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:

--use of (or deposit to) reserves

--changes to previously approved ssalary or benefits pools

--changes to or new major initiatives

--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff

Expenditures :Vacancy savings are attributable to a few factors. Primary savings are driven by facilities turnover. We typically experience some turnover in these positions, but it was compounded during COVID with the pressures of additional precautionary safety and cleaning measures.
Savings can also be attributed to challenges in hiring market, failed searches, and impact of enrollment changes.
Benefit savings, driven by vacancy savings, but also experienced lower than anticipated rate increase from insurance provider.

Operating savings are mostly attributable from conservative and cautious travel coming out of COVID; and some savings from utilities.
Financial aid variance represent end of year adjustments from attrition and additional funds provided by state.
Other reflects vacancy and operating savings that were transferred to support renewal and replacement.

Revenues :CMU budget planned for flat enrollment over previous year.

Year over year, total enrollment decline was nominal at less than 1%.
The enrollment mix did vary, with approximate 1% decline in undergraduate, but significant growth for the regional demand in new graduate programs at over 20%.
Fees increase primarily driven by aviation fees; which may vary if additional flight hours are required.
Other revenue reflects activity with investment losses.

Attachment D-Written Qs

Colorado School of Mines

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

Summary from Budget Data Book	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Total E&G Revenue				
Revenue Components			$ -	
Revenue from Tuition	$ 171,348,828.00	$ 176,087,962.00	$ 4,739,134.00	$ 0.03
Fees - non-appropriated E&G	$ 5,741,745.00	$ 5,600,000.00	$ (141,745.00)	$ (0.02)
Revenue originating from state support	$ 27,577,460.00	$ 30,209,496.00	$ 2,632,036.00	$ 0.10
Revenue from indirect recoveries and other	$ 31,558,709.00	$ 26,808,396.00	$ (4,750,313.00)	$ (0.15)
Total	$ 236,226,742.00	$ 238,705,854.00	$ 2,479,112.00	$ 0.01
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 3,160,725.00	$ 3,353,845.30	$ 193,120.30	$ 0.06

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change (Percentage of PY Actual Activity)
Describe Significant Assumptions Driving Expense Components Above		
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 4,331,325.55	$ 0.02
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ (488,345.20)	$ (0.00)
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 1,663,248.51	$ 0.01
Additional Detail if Applicable on Operating Assumptions	$ (2,226,821.44)	$ (0.01)
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ 1,366,096.00	$ 0.01
Additional Detail if Applicable on Special Initiatives Approved	$ 3,961,827.93	$ 0.02

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment
Tuition				
Resident UG Tuition	$ 1,870,582.00	$ 0.04	$ 0.02	$ 0.04
Resident Graduate Tuition	$ (1,938,554.00)	$ (0.14)	$ 0.03	$ 0.00
Nonresident Tuition	$ 4,807,106.00	$ 0.05	$ 0.03	$ 0.04
Fees - non-appropriated E&G	$ (141,745.00)	$ (0.02)	$ 0.06	$ 0.03

Other Major Changes Driving Total Projected Revenue, if Applicable
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

Comparison of Prior Year BDB Estimate and Actual	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change
E&G Expenditure components				
Personal Services	$ 110,825,152.00	$ 109,622,240.00	$ (1,202,912.00)	$ (0.01)
Benefits	$ 32,909,895.00	$ 32,937,037.00	$ 27,142.00	$ 0.00
Operating	$ 4,988,188.00	$ 6,559,945.00	$ 1,571,757.00	$ 0.32
Financial Aid	$ 36,321,605.00	$ 35,062,769.00	$ (1,258,836.00)	$ (0.03)
Other (includes transfers)	$ 46,418,874.00	$ 52,044,751.00	$ 5,625,877.00	$ 0.12
Total	$ 231,463,714.00	$ 236,226,742.00	$ 4,763,028.00	$ 0.02
E&G Revenue components				
Revenue from Tuition	$ 168,336,428.00	$ 171,348,828.00	$ 3,012,400.00	$ 0.02
Fees - non-appropriated E&G	$ 5,434,822.00	$ 5,741,745.00	$ 306,923.00	$ 0.06
Revenue originating from state support	$ 27,577,460.00	$ 27,577,460.00	$ -	$ -
Revenue from indirect recoveries and other	$ 30,115,004.00	$ 31,558,709.00	$ 1,443,705.00	$ 0.05
Total	$ 231,463,714.00	$ 236,226,742.00	$ 4,763,028.00	$ 0.02

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:
--use of (or deposit to) reserves
--changes to previously approved salary or benefits pools
--changes to or new major initiatives
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff

Attachment D-Written Qs

Colorado State University - Fort Collins

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -		
Revenue from Tuition	$ 429,902,458.00	$ 412,355,216.00	$ (17,547,242.00)	$ (0.04)	Estimate Year = FY22 Enrollment * FY23 rate
Fees - non-appropriated E&G	$ 6,300,334.00	$ 6,117,672.00	$ (182,662.00)	$ (0.03)	
Revenue originating from state support	$ 89,693,797.00	$ 98,821,266.00	$ 9,127,469.00	$ 0.10	Amount Needs to be updated
Revenue from indirect recoveries and other	$ 48,211,054.00	$ 69,067,549.00	$ 20,856,495.00	$ 0.43	
Total	$ 574,107,643.00	$ 586,361,703.00	$ 12,254,060.00	$ 0.02	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 18,765,422.00	$ 20,714,504.68	$ 1,949,082.68	$ 0.10	

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			CSU's internal budgeting system used to build budgets and compute FTE for the estimate year is a decentralized system and is reliant on the campus financial officers. Estimate year includes budgeting vacant positions in respective areas, whereas the actual year reflects how dollars are spent and associated FTE computed. Additionally, the estimate year doesn't include 1X funds that are distributed throughout the year for University Strategic Initiatives. Historically the University
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)			
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment	Narrative Discussion
Tuition					
Resident UG Tuition	$ (96,036.00)	$ (0.00)	$ 0.02	$ -	Estimate Year = FY22 Enrollment * FY23 rate
Resident Graduate Tuition	$ (4,488,668.00)	$ (0.21)	$ -	$ -	
Nonresident Tuition	$ (12,962,538.00)	$ (0.06)	$ 0.03	$ -	
Fees - non-appropriated E&G	$ (182,662.00)	$ (0.03)	$ 0.01	$ -	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 258,964,193.00	$ 279,461,979.00	$ 20,497,786.00	$ 0.08	Amount Needs to be updated
Benefits	$ 70,683,137.00	$ 75,247,302.00	$ 4,564,165.00	$ 0.06	
Operating	$ 15,087,306.00	$ 17,721,017.00	$ 2,633,711.00	$ 0.17	
Financial Aid	$ 59,696,887.00	$ 62,785,693.00	$ 3,088,806.00	$ 0.05	
Other (includes transfers)	$ 161,277,052.00	$ 138,891,652.00	$ (22,385,400.00)	$ (0.14)	Amount Needs to be updated
Total	$ 565,708,575.00	$ 574,107,643.00	$ 8,399,068.00	$ 0.01	Amount Needs to be updated
E&G Revenue components					
Revenue from Tuition	$ 404,729,525.00	$ 429,902,458.00	$ 25,172,933.00	$ 0.06	
Fees - non-appropriated E&G	$ 5,918,753.00	$ 6,300,334.00	$ 381,581.00	$ 0.06	
Revenue originating from state support	$ 89,747,160.00	$ 89,693,797.00	$ (53,363.00)	$ (0.00)	Amount Needs to be updated
Revenue from indirect recoveries and other	$ 65,313,137.00	$ 48,211,054.00	$ (17,102,083.00)	$ (0.26)	
Total	$ 565,708,575.00	$ 574,107,643.00	$ 8,399,068.00	$ 0.01	Amount Needs to be updated

Description of Significant Changes from Previous Assumption	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	
--use of (or deposit to) reserves	
--changes to previously approved salary or benefits pools	
--changes to or new major initiatives	
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	Targeted areas within CSU addressed market competitiveness to attract applicants and continue to do so as resources become available.

Attachment D-Written Qs

Colorado State University - Pueblo

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	Narrative Discussion
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -	#DIV/0!	
Revenue from Tuition	$ 24,766,794.76	$ 24,559,890.00	$ (206,904.76)	$ (0.01)	
Fees - non-appropriated E&G	$ 535,112.58	$ 668,270.00	$ 133,157.42	$ 0.25	
Revenue originating from state support	$ 22,741,141.00	$ 24,483,024.00	$ 1,741,883.00	$ 0.08	
Revenue from indirect recoveries and other	$ 7,674,624.94	$ 9,262,797.00	$ 1,588,172.06	$ 0.21	
Total	$ 55,717,673.28	$ 58,973,981.00	$ 3,256,307.72	$ 0.06	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 5,659,885.00	$ 6,237,364.32	$ 577,479.32	$ 0.10	

Policy/ Assumptions Underlying Expense Estimates Above	**Estimated Cost Impact**	**Percentage Change**	**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 1,100,000.00	$ 4.00	
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 100,000.00	$ 1.00	
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollmenent**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ 160,850.86	$ 0.01	$ 2.00	$ (3.00)	
Resident Graduate Tuition	$ (386,882.18)	$ (0.21)	$ 3.00	$ 13.00	
Nonresident Tuition	$ 19,126.56	$ 0.00	$ 4.20	$ (3.00)	
Fees - non-appropriated E&G	$ 133,157.42	$ 0.25	$ 4.40	$ (3.00)	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	**Prior Year Actual**	**Change**	**Percentage Change**	**Narrative Discussion**
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 25,205,902.00	$ 24,443,713.68	$ (762,188.32)	$ (0.03)	
Benefits	$ 6,900,637.00	$ 5,684,423.41	$ (1,216,213.59)	$ (0.18)	
Operating	$ 2,902,903.00	$ 2,805,073.00	$ (97,830.00)	$ (0.03)	
Financial Aid	$ 4,695,851.00	$ 5,111,444.00	$ 415,593.00	$ 0.09	
Other (includes transfers)	$ 19,748,963.00	$ 17,673,019.19	$ (2,075,943.81)	$ (0.11)	
Total	$ 59,454,256.00	$ 55,717,673.28	$ (3,736,582.72)	$ (0.06)	
E&G Revenue components					
Revenue from Tuition	$ 28,707,154.00	$ 24,766,794.76	$ (3,940,359.24)	$ (0.14)	
Fees - non-appropriated E&G	$ 615,418.00	$ 535,112.58	$ (80,305.42)	$ (0.13)	
Revenue originating from state support	$ 22,741,141.00	$ 22,741,141.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 4,117,875.00	$ 7,674,624.94	$ 3,556,749.94	$ 0.86	
Total	$ 56,181,588.00	$ 55,717,673.28	$ (463,914.72)	$ (0.01)	

Description of Significant Changes from Previous Assumption	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	our actuals were fairly close to our enrollment assumptions
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including: --use of (or deposit to) reserves --changes to previously approved ssalary or benefits pools --changes to or new major initiatives --changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	the most signifiant step we took was usihg our E&G reserves to help us balance.

Attachment D-Written Qs

University of Colorado - Anschutz

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -		
Revenue from Tuition	$ 102,474,057.00	$ 102,295,507.00	$ (178,550.00)	$ (0.00)	
Fees - non-appropriated E&G	$ 14,424,852.67	$ 14,363,109.00	$ (61,743.67)	$ (0.00)	
Revenue originating from state support	$ 74,079,490.00	$ 82,408,420.00	$ 8,328,930.00	$ 0.11	
Revenue from indirect recoveries and other	$ 174,890,183.30	$ 180,805,834.00	$ 5,915,650.70	$ 0.03	
Total	$ 365,868,582.97	$ 379,872,870.00	$ 14,004,287.03	$ 0.04	Includes MSA Tobacco and MTCF
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 6,341,346.00	$ 6,993,027.00	$ 651,681.00	$ 0.10	
	$ 21,780,424.00	$ 24,377,864.00			
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)		3% Classified3% Faculty/Exempt			3.0% compression and retention pool - $4.9 million
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)		HLD 13%, 0.5% PERA, 0.45% FAMLI (6mos)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A			
Additional Detail if Applicable on Operating Assumptions	N/A	N/A			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	N/A	N/A			
Additional Detail if Applicable on Special Initiatives Approved	N/A	N/A			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment	Narrative Discussion
Tuition					
Resident UG Tuition	$ 985,188.44	$ 0.14	$ 0.02	$ 0.13	Fall 2021 (actual) to Fall 2022 (preliminary) change
Resident Graduate Tuition	$ (1,535,620.98)	$ (0.03)	Varies (up to 5.0%)	$ (0.05)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Nonresident Tuition	$ 371,882.81	$ 0.01	Varies (up to 5.0%)	$ 0.09	Fall 2021 (actual) to Fall 2022 (preliminary) change
Fees - non-appropriated E&G	$ (61,743.67)	$ (0.00)	N/A	N/A	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			N/A		

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 147,917,862.43	$ 165,799,947.98	$ 17,882,085.55	$ 0.12	
Benefits	$ 50,236,661.59	$ 55,406,008.33	$ 5,169,346.74	$ 0.10	
Operating	$ 6,955,932.00	$ 6,001,595.27	$ (954,336.73)	$ (0.14)	
Financial Aid	$ 1,219,154.00	$ 2,090,584.00	$ 871,430.00	$ 0.71	Includes tuition buy down for 2021-22
Other (includes transfers)	$ 118,798,102.57	$ 136,570,447.23	$ 17,772,344.65	$ 0.15	$10M FMAP enhancement budgeted as transfer-in (expense reduction) in FY22 estimate, came in as "other Revenue" from CU Med in FY22 actuals.
Total	$ 325,127,712.60	$ 365,868,582.81	$ 40,740,870.21	$ 0.13	
E&G Revenue components					
Revenue from Tuition	$ 97,234,942.40	$ 102,474,057.00	$ 5,239,114.60	$ 0.05	
Fees - non-appropriated E&G	$ 13,915,499.54	$ 14,424,852.67	$ 509,353.13	$ 0.04	
Revenue originating from state support	$ 73,980,290.00	$ 74,079,490.00	$ 99,200.00	$ 0.00	FMAP related.
Revenue from indirect recoveries and other	$ 139,996,980.41	$ 174,890,183.30	$ 34,893,202.89	$ 0.25	Uncertainty of long-term pandemic impacts on grant activity when FY22 budgets were estimated; FY22 grants came in higher than projections.
Total	$ 325,127,712.36	$ 365,868,582.97	$ 40,740,870.62	$ 0.13	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					CU Anschutz actuals were slightly lower than the enrollment assumptions by 129 students, resulting in a fall-over-fall enrollment change of -0.1%.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					Some colleges experienced a decline over projected enrollment and others experienced an increase over projected enrollment. If necessary, individual colleges will consider minor expense reductions to balance their budgets.
--use of (or deposit to) reserves					Increase in indirect cost recoveries over budget.
--changes to previously approved salary or benefits pools					N/A
--changes to or new major initiatives					N/A
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					N/A

Attachment D-Written Qs

University of Colorado - Boulder

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -	#DIV/0!	
Revenue from Tuition	$ 790,233,438.00	$ 843,035,127.00	$ 52,801,689.00	$ 0.07	
Fees - non-appropriated E&G	$ 8,784,247.00	$ 8,892,341.00	$ 108,094.00	$ 0.01	
Revenue originating from state support	$ 98,773,805.00	$ 102,376,033.00	$ 3,602,228.00	$ 0.04	
Revenue from indirect recoveries and other	$ 79,788,479.00	$ 84,256,994.00	$ 4,468,515.00	$ 0.06	
Total	$ 977,579,969.00	$ 1,038,560,495.00	$ 60,980,526.00	$ 0.06	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 15,836,777.00	$ 17,857,197.38	$ 2,020,420.38	$ 0.13	
Policy/ Assumptions Underlying Expense Estimates Above	**Estimated Cost Impact**	**Percentage Change**			**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)		3% Classified3% Faculty/Exempt			Ongoing compression retention initiatives $3.1 million
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)		HLD 13%, 0.5% PERA, 0.45% FAMLI (6mos)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A			
Additional Detail if Applicable on Operating Assumptions	N/A	N/A			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	N/A	N/A			
Additional Detail if Applicable on Special Initiatives Approved	N/A	N/A			

Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollment**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ 14,396,188.00	$ 0.07	Guarantee and Tiers (-1.6% tuition and mandatory fee decrease for continuing undergraduate	$ 0.00	Fall 2021 (actual) to Fall 2022 (preliminary) change
Resident Graduate Tuition	$ 6,603,196.00	$ 0.13	$ 0.03	$ (0.04)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Nonresident Tuition	$ 31,802,305.00	$ 0.06	$ 0.03	$ 0.03	Fall 2021 (actual) to Fall 2022 (preliminary) change
Fees - non-appropriated E&G	$ 108,094.00	$ 0.01	N/A	N/A	CU Boulder eliminated all course and program fees in Fall 2018
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	**Prior Year Actual**	**Change**	**Percentage Change**	**Narrative Discussion**
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 481,512,002.12	$ 484,016,550.87	$ 2,504,548.75	$ 0.01	
Benefits	$ 180,304,941.57	$ 180,595,863.61	$ 290,922.04	$ 0.00	
Operating	$ 30,447,000.92	$ 27,938,445.61	$ (2,508,555.31)	$ (0.08)	
Financial Aid	$ 94,639,849.00	$ 94,081,064.00	$ (558,785.00)	$ (0.01)	
Other (includes transfers)	$ 176,479,138.40	$ 190,948,045.33	$ 14,468,906.93	$ 0.08	
Total	$ 963,382,932.00	$ 977,579,969.42	$ 14,197,037.42	$ 0.01	Revenue came in higher. BOR approved formal budget revision in February 2021.
E&G Revenue components					
Revenue from Tuition	$ 777,339,380.00	$ 790,233,438.00	$ 12,894,058.00	$ 0.02	
Fees - non-appropriated E&G	$ 13,485,122.00	$ 8,784,247.00	$ (4,700,875.00)	$ (0.35)	Eliminated Capital Fee ($100 per term)
Revenue originating from state support	$ 98,773,805.00	$ 98,773,805.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 73,784,625.00	$ 79,788,479.00	$ 6,003,854.00	$ 0.08	
Total	$ 963,382,932.00	$ 977,579,969.00	$ 14,197,037.00	$ 0.01	

Description of Significant Changes from Previous Assumption	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	CU Boulder actuals were slightly lower than the enrollment assumptions by 507 students, resulting in a fall-over-fall enrollment change of 0.8%.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including: --use of (or deposit to) reserves --changes to previously approved salary or benefits pools --changes to or new major initiatives	Because actuals came in close to estimates, the institution took no major steps to respond to the additional revenue.
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	The estimated overall budget impact is -$7.8 million (less than 1.0% of budget), budget balancing through reducing enrollment related increases, operational reductions to travel, official functions, and lower overall increases to budget

Attachment D-Written Qs

University of Colorado - Colorado Springs

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -		
Revenue from Tuition	$ 112,646,084.43	$ 119,835,011.55	$ 7,188,927.12	$ 0.06	
Fees - non-appropriated E&G	$ 7,042,806.00	$ 4,624,324.00	$ (2,418,482.00)	$ (0.34)	reflects fees into tuition
Revenue originating from state support	$ 37,342,993.00	$ 43,461,551.00	$ 6,118,558.00	$ 0.16	
Revenue from indirect recoveries and other	$ 4,885,268.21	$ 3,613,278.00	$ (1,271,990.21)	$ (0.26)	increase in grants and misc revenue in 2022
Total	$ 161,917,151.64	$ 171,534,164.55	$ 9,617,012.91	$ 0.06	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 11,181,144.00	$ 12,655,220.41	$ 1,474,076.41	$ 0.13	
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)		3% Classified3% Faculty/Exempt			$1 million for minimum wage increase
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)		HLD 13%, 0.5% PERA, 0.45% FAMLI (6mos)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A			
Additional Detail if Applicable on Operating Assumptions	N/A	N/A			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	N/A	N/A			
Additional Detail if Applicable on Special Initiatives Approved	N/A	N/A			
Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollment**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ 4,853,064.41	$ 0.07	$ 0.02	$ (0.05)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Resident Graduate Tuition	$ 659,602.06	$ 0.05	$ 0.03	$ (0.05)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Nonresident Tuition	$ 1,676,260.65	$ 0.06	$ 0.03	$ 0.02	Fall 2021 (actual) to Fall 2022 (preliminary) change
Fees - non-appropriated E&G	$ (2,418,482.00)	$ (0.34)	N/A	N/A	Eliminated Student Information System Fee ($2.00) and the Student Technology Fee ($6.00). Approved in June 2021.
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					
Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual					
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 88,670,266.00	$ 87,284,533.10	$ (1,385,732.90)	$ (0.02)	
Benefits	$ 30,977,048.00	$ 30,307,799.89	$ (669,248.11)	$ (0.02)	
Operating	$ 3,807,573.00	$ 3,208,818.79	$ (598,754.21)	$ (0.16)	reflects budget cuts
Financial Aid	$ 13,888,936.00	$ 14,108,459.86	$ 219,523.86	$ 0.02	
Other (includes transfers)	$ 25,353,243.00	$ 27,007,538.95	$ 1,654,295.95	$ 0.07	
Total	$ 162,697,066.00	$ 161,917,150.59	$ (779,915.41)	$ (0.00)	
E&G Revenue components					
Revenue from Tuition	$ 115,616,512.40	$ 112,646,084.43	$ (2,970,427.97)	$ (0.03)	
Fees - non-appropriated E&G	$ 6,369,863.00	$ 7,042,806.00	$ 672,943.00	$ 0.11	
Revenue originating from state support	$ 37,342,993.00	$ 37,342,993.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 3,367,698.00	$ 4,885,268.21	$ 1,517,570.21	$ 0.45	increase in ICR and misc revenue in 2022
Total	$ 162,697,066.40	$ 161,917,151.64	$ (779,914.76)	$ (0.00)	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					Total enrollment headcount is 265 students lower than budget estimates, resulting in Fall-to-Fall enrollment down by -4.1%
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					While overall headcount for the fall semester is lower than predicted, campus enrollment mix with more non-residents is keeping tuition revenue estimates stable
--use of (or deposit to) reserves					Any budgetary surplus will be used to help backfill budget reductions
--changes to previously approved ssalary or benefits pools					
--changes to or new major initiatives					
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					

Attachment D-Written Qs

University of Colorado - Denver

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	**Budget Year Estimate (FY 22-23 for submission in Nov 22)**	**Change**	**Percentage Change**	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -		
Revenue from Tuition	$ 155,787,311.38	$ 163,240,552.00	$ 7,453,240.62	$ 0.05	
Fees - non-appropriated E&G	$ 13,778,999.31	$ 9,587,405.00	$ (4,191,594.31)	$ (0.30)	
Revenue originating from state support	$ 43,196,062.00	$ 51,034,559.00	$ 7,838,497.00	$ 0.18	
Revenue from indirect recoveries and other	$ 6,644,142.50	$ 5,063,673.00	$ (1,580,469.50)	$ (0.24)	
Total	**219406515.2**	**228926189**	**9519673.808**	**0.043388291**	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 15,439,078.00	$ 17,384,837.00	$ 1,945,759.00	$ 0.13	
	$ 21,780,424.00	$ 24,377,864.00			
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)		3% Classified3% Faculty/Exempt			
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)		HLD 13%, 0.5% PERA, 0.45% FAMLI (6mos)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A			
Additional Detail if Applicable on Operating Assumptions	N/A	N/A			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	N/A	N/A			
Additional Detail if Applicable on Special Initiatives Approved	N/A	N/A			
Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Cha	Total Estimated Percentage Ch	Percentage Change Approved in Tuition Rates	Percentage Change As	Narrative Discussion
Tuition					
Resident UG Tuition	$ 4,178,927.08	$ 0.05	$ 0.02	$ (0.03)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Resident Graduate Tuition	$ 2,961,779.86	$ 0.11	$ 0.03	$ (0.09)	Fall 2021 (actual) to Fall 2022 (preliminary) change
Nonresident Tuition	$ 312,533.68	$ 0.01	$ 0.03	$ 0.08	Fall 2021 (actual) to Fall 2022 (preliminary) change
Fees - non-appropriated E&G	$ (4,191,594.31)	$ (0.30)	N/A	N/A	CU Denver increased the Auraria Campus Fee by $5.28 (4.6%) and eliminated the Information Technology Fee (-$12.00) and the Student Information Systems Fee (-$2.00). These were rolled into tuition, which was allowed per the Long Bill footnote.
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					
Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual					
	Estimate for Prior Year Incluc	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 118,590,068.03	$ 128,045,712.08	$ 9,455,644.06	$ 0.08	
Benefits	$ 39,895,473.40	$ 41,220,145.77	$ 1,324,672.37	$ 0.03	
Operating	$ 1,280,911.00	$ 1,568,547.40	$ 287,636.40	$ 0.22	
Financial Aid	$ 14,554,057.00	$ 20,685,687.65	$ 6,131,630.65	$ 0.42	Includes tuition buy down for 2021-22
Other (includes transfers)	$ 42,061,851.83	$ 27,886,423.09	$ (14,175,428.74)	$ (0.34)	
Total	$ 216,382,361.25	$ 219,406,515.99	$ 3,024,154.73	$ 0.01	
E&G Revenue components					
Revenue from Tuition	$ 154,454,431.00	$ 155,787,311.38	$ 1,332,880.38	$ 0.01	
Fees - non-appropriated E&G	$ 13,912,673.00	$ 13,778,999.31	$ (133,673.69)	$ (0.01)	
Revenue originating from state support	$ 43,196,062.00	$ 43,196,062.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 4,819,194.69	$ 6,644,142.50	$ 1,824,947.81	$ 0.38	
Total	$ 216,382,360.69	$ 219,406,515.19	$ 3,024,154.50	$ 0.01	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue

2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:

--use of (or deposit to) reserves
--changes to previously approved ssalary or benefits pools
--changes to or new major initiatives
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff

CU Denver actuals were slightly lower than the enrollment assumptions by 216 students, resulting in a fall-over-fall enrollment change of -2.7%.
Fall 2022 enrollment shows that campus incoming freshmen class may be the second largest on record
Because actuals came in close to estimates, the institution took no major steps to respond to the additional revenue.

Fort Lewis College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 44,080,398.43	$ 46,456,628.00	$ 2,376,229.57	$ 0.05
Fees - non-appropriated E&G	$ 1,162,821.67	$ 1,295,852.00	$ 133,030.33	$ 0.11
Revenue originating from state support	$ 15,375,659.00	$ 17,168,214.00	$ 1,792,555.00	$ 0.12
Revenue from indirect recoveries and other	$ (5,493,964.58)	$ 1,033,050.00	$ 6,527,014.58	$ (1.19)
Total	$ 55,124,914.52	$ 65,953,744.00	$ 10,828,829.48	$ 0.20
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 25,939,450.00	$ 27,640,843.00	$ 1,701,393.00	$ 0.07

Budgeted Revenue is based on June's Board approved budget. Current projections show a decrease in revenue from tuition to $44.06 million based on the enrollment decline.

Current projection estimates revenue of approximately 1.02 million due to enrollment decline

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)			
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 275,440.00	$ 0.03	At the point of the budget, we anticipated a 5% increase in health insurance rates (as of 1/1/23) and knew PERA employer contributions were increasing .5%. As PERA, Medicare and other retirement contributions are based on percentage of gross salaries, as the gross salaries increase the total benefit expense was anticipated to increase without any increase to the underlying cost of the benefit.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			Original budget had estimated $9.1 million dollars for institutional scholarships, going in line with assumed enrollment increases. With the actual enrollment decline, budget for institutional scholarships reduced to $7.6 million.
Additional Detail if Applicable on Special Initiatives Approved			Fort Lewis created and hired a "Basic Needs Coordinator" to assist students experiencing homelessness and food insecurities. This was a new position in 22-23 and expansion of programming and support.

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollmenent	Narrative Discussion
Tuition					
Resident UG Tuition	$ 8,819,498.00	$ 0.06	$ 0.02	$ 0.02	Current projections estimate revenue of 7.8 million due to enrollment decline
Resident Graduate Tuition	$ 338,429.00	$ 0.03	$ -	$ -	
Nonresident Tuition	$ 37,298,701.00	$ 0.05	$ -	$ 0.05	Current projections estimate revenue of 35.56 million due to enrollment declin
Fees - non-appropriated E&G	$ 1,295,852.00	$ 0.11	$ 0.03	$ 0.04	Current projection estimates revenue of approximately 1.02 million due to enr
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

Comparison of Prior Year BDB Estimate and Actual	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
E&G Expenditure components					
Personal Services	$ 28,171,989.00	$ 29,694,322.97	$ 1,522,333.97	$ 0.05	
Benefits	$ 9,203,997.00	$ 9,488,076.45	$ 284,079.45	$ 0.03	
Operating	$ 1,783,038.00	$ 1,676,406.00	$ (106,632.00)	$ (0.06)	
Financial Aid	$ 9,200,696.00	$ 9,498,558.00	$ 297,862.00	$ 0.03	
Other (includes transfers)	$ 12,176,546.00	$ 4,767,552.00	$ (7,408,994.00)	$ (0.61)	
Total	$ 60,536,266.00	$ 55,124,915.42	$ (5,411,350.58)	$ (0.09)	
E&G Revenue components			#REF!		
Revenue from Tuition	$ 42,966,597.00	$ 44,080,398.43	$ 1,113,801.43	$ 0.03	
Fees - non-appropriated E&G	$ 1,160,960.00	$ 1,162,821.67	$ 1,861.67	$ 0.00	
Revenue originating from state support	$ 15,375,659.00	$ 15,375,659.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 1,033,050.00	$ (5,493,964.58)	$ (6,527,014.58)	$ (6.32)	
Total	$ 60,536,266.00	$ 55,124,914.52	$ (5,411,351.48)	$ (0.09)	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue

Fall enrollment was originally budgeted to increase 4.1% based on all indicators. However, actual fall enrollment was down 5.1%. The majority of the decrease in enrollment was in the Native American non-resident populatior (110 student decline in first time non-resident native american students). Because of the timing of the native american tuition reimbursement, the impac will be felt in the 23-24 fiscal year.

2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:
--use of (or deposit to) reserves
--changes to previously approved ssalary or benefits pools
--changes to or new major initiatives
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff

Due to the decline in the fall 22 enrollment, the Board of Trustees approved a budget reduction over the next two budget cycles to address the revenue decline impact. Strategies to address the decline include reviewing all vacant positions and reducing staffing by approximately 16 positions.

Attachment D-Written Qs

Metropolitan State University of Denver

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	**Budget Year Estimate (FY 22-23 for submission in Nov 22)**	**Change**	**Percentage Change**		Notes
Summary from Budget Data Book						
Total E&G Revenue						
Revenue Components			$ -	#DIV/0!		
Revenue from Tuition	$ 108,845,881.00	$ 107,790,989.00	$ (1,054,892.00)	$ (0.01)		These figur
Fees - non-appropriated E&G	**$ 8,613,598.38**	**$ 7,738,346.00**	**$ (875,252.38)**	**$ (0.10)**		
Revenue originating from state support	$ 72,489,051.00	$ 82,497,655.00	$ 10,008,604.00	$ 0.14		These figur
Revenue from indirect recoveries and other	$ 5,467,653.57	$ 4,285,641.00	$ (1,182,012.57)	$ (0.22)		These figur
Total	$ 195,416,183.95	$ 202,312,631.00	$ 6,896,447.05	$ 0.04		
Portion of E&G Revenue from State Financial Aid						
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 25,848,182.00	$ 28,749,193.19	$ 2,901,011.19	$ 0.11		
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			Narrative Discussion	FY22-23 BI
Describe Significant Assumptions Driving Expense Components Above						
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$5.5M	$ 0.05			The cost impact considers FY23 BDB est. compared to FY22 Actual. It assumes salary inc. around $5.5M considering existing empoyees salary increases and new employees hired at higher salaries to be competitive in the market. This est. considered FT Faculty, PT Faculty, Non -Classified, Classified, and Hourlies.	
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$3.5M	$ 0.13			The cost impact of $3.5M benefits change inc. is do to salary increases and new additional cost of new hires. In addition, the FY23 est. is based on a assumption on a full academic year's salary (i.e. July 2022 - June 2023) without any positions being vacant. This assumption compare to FY22 actual amount will show larger amount difference.	
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	NA	NA				
Additional Detail if Applicable on Operating Assumptions					The overall MSU operating expenditures increase is around 3%-6%, which includes personnel and non personnel activities.	
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$1.7M	$ 0.25			##	
Additional Detail if Applicable on Special Initiatives Approved	$4M	NA			##	
Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Cha	Total Estimated Percentage Ch	Percentage Change Approved in Tuition Rates	Percentage Change As	Narrative Discussion	
Tuition						
Resident UG Tuition	$ (470,418.00)	$ (0.00)	$ 0.02	$ (0.05)	The FY23 enrollment decrease of 5.1% is based on an average of Fall, Spring, and Summer. Please note, the University's tuition lock will impact revenues beginning Fall 2023 for new and transfers students.	Revenue ch
Resident Graduate Tuition	N/A					Revenue ch
Nonresident Tuition	$ (584,474.00)	$ (0.06)	$ 0.02	$ (0.05)	The FY23 enrollment decrease of 5.1% is based on an average of Fall, Spring, and Summer. Please note, the University's tuition lock will impact revenues beginning Fall 2023 for new and transfers students.	Revenue ch
Fees - non-appropriated E&G	$ (875,252.38)	$ (0.10)	$ 0.05	$ (0.05)	• Fees were increased by an average of 3.3%. The University Board approved at 5% increases but there were two fees with no change from FY22. • The FY23 enrollment decrease of 5.1% is based on an average of Fall, Spring, and Summer.	Revenue ch
Other Major Changes Driving Total Projected Revenue, if Applicable						
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					NA	
Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual						
	Estimate for Prior Year Incluc	Prior Year Actual	Change	Percentage Change	Narrative Discussion	
Comparison of Prior Year BDB Estimate and Actual						
E&G Expenditure components						These figur
Personal Services	$ 105,651,803.80	$ 105,340,067.79	$ (311,736.01)	$ (0.00)		These figur
Benefits	$ 30,393,513.45	$ 26,080,545.72	$ (4,312,967.73)	$ (0.14)		These figur
Operating			$ -	#DIV/0!		These figur
Financial Aid	$ 6,792,524.00	$ 7,622,218.26	$ 829,694.26	$ 0.12		These figur
Other (includes transfers)	$ 55,018,044.75	$ 56,373,351.86	$ 1,355,307.11	$ 0.02		These figur
Total	$ 197,855,886.00	$ 195,416,183.63	$ (2,439,702.37)	$ (0.01)		
E&G Revenue components						
Revenue from Tuition	$ 112,793,970.00	$ 108,845,881.00	$ (3,948,089.00)	$ (0.04)		These figur
Fees - non-appropriated E&G	$ 8,304,210.00	$ 8,613,598.38	$ 309,388.38	$ 0.04		
Revenue originating from state support	$ 72,539,051.00	$ 72,489,051.00	$ (50,000.00)	$ (0.00)		These figur
Revenue from indirect recoveries and other	$ 4,218,655.00	$ 5,467,653.57	$ 1,248,998.57	$ 0.30		These figur
Total	$ 197,855,886.00	$ 195,416,183.95	$ (2,439,702.05)	$ (0.01)		
Description of Significant Changes from Previous Assumption						
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					The difference is minimal compare to enrollment % assumptions vs Actual % enrollment for Fall 2022 (Actual), Spring 2023 (as of 1/4/23), Summer 2023 (pending). The assumption avg was -5.1% vs -4.8% (actual & pending enrollment data)	
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:						
--use of (or deposit to) reserves					The University's initiatives and salary increases in FY2022-23 utilized $2.5M of its reserves.	
--changes to previously approved salary or benefits pools					The University approved across the board salary increases to FT Faculties, PT Faculties, and Professional Staff. The overall cost impact is around $3.5M. Even with the decline in revenue, the Board of Trustees felt strongly to compensate of its employees to become successful.	
--changes to or new major initiatives					The University strategically made investments in FY2022-23 to improve student experiences/services and stabilize enrollments. The $1.7M in additional scholarships recognizing students financial needs. Also, student programs/services additional investment of $4M funding were made to create a more complete students success outcomes.	
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					NA	

Attachment D-Written Qs

University of Nothern Colorado

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

Summary from Budget Data Book	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 75,556,234.22	$ 69,563,242.23	$ (5,992,991.99)	$ (0.08)
Fees - non-appropriated E&G	$ 4,709,768.21	$ 4,573,800.93	$ (135,967.28)	$ (0.03)
Revenue originating from state support	$ 51,724,569.97	$ 57,049,728.00	$ 5,325,158.03	$ 0.10
Revenue from indirect recoveries and other	$ 3,299,755.97	$ 9,177,528.58	$ 5,877,772.61	$ 1.78
Total	$ 135,290,328.37	$ 140,364,299.74	$ 5,073,971.37	$ 0.04
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	9,642,902	10,840,427	1,197,525	12%

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 4,312,725.00		Full-year impact of FY22 mid-year increase of $1,500 per employee, and 3% compensation i
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)			
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)			
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ (2,832,439.00)		Minor changes in institutional aid awarding structure, but primarily driven by enrollment dec
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollement	Narrative Discussion
Tuition					
Resident UG Tuition	$ (4,454,925.11)	$ (0.10)	$ 0.02	$ 0.11	Graduation counts larger than decling new student cohort.
Resident Graduate Tuition	$ 109,060.15	$ 0.01	$ 0.02	$ (0.02)	
Nonresident Tuition	$ (1,647,127.03)	$ (0.08)	$ 0.03	$ (0.11)	Graduation counts larger than decling new student cohort.
Fees - non-appropriated E&G	$ (135,967.28)	$ (0.03)	$ 0.03		
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

Comparison of Prior Year BDB Estimate and Actual	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
E&G Expenditure components					
Personal Services	$ 80,064,640.00	$ 76,200,157.69	$ (3,864,482.31)	$ (0.05)	
Benefits	$ 21,285,006.00	$ 21,724,264.28	$ 439,258.28	$ 0.02	
Operating	$ 3,697,036.00	$ 3,752,725.49	$ 55,689.49	$ 0.02	
Financial Aid	$ 24,604,587.00	$ 23,451,637.59	$ (1,152,949.41)	$ (0.05)	
Other (includes transfers)	$ 6,776,861.00	$ 10,161,543.32	$ 3,384,682.32	$ 0.50	
Total	$ 136,428,130.00	$ 135,290,328.37	$ (1,137,801.63)	$ (0.01)	
E&G Revenue components					
Revenue from Tuition	$ 78,676,501.00	$ 75,556,234.22	$ (3,120,266.78)	$ (0.04)	
Fees - non-appropriated E&G	$ 4,268,632.00	$ 4,709,768.21	$ 441,136.21	$ 0.10	
Revenue originating from state support	$ 51,740,993.00	$ 51,724,569.97	$ (16,423.03)	$ (0.00)	
Revenue from indirect recoveries and other	$ 1,742,004.00	$ 3,299,755.97	$ 1,557,751.97	$ 0.89	
Total	$ 136,428,130.00	$ 135,290,328.37	$ (1,137,801.63)	$ (0.01)	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	Fall 21 enrollment lower than estimated with declining yield from admission pools and lower fall-to-fall retention rates, influenced by persistent pandemic restrictions and perceptions.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including: --use of (or deposit to) reserves --changes to previously approved ssalary or benefits pools --changes to or new major initiatives --changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	Increasing employee turnover rates to unprecedented levels resulted in unanticipated salary savings from vacancies. Persistent pandemic restrictions resulted in reduced travel and other variable expenses.

Attachment D-Written Qs

Western Colorado University

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 17,166,202.71	$ 16,755,727.25	$ (410,475.46)	$ (0.02)
Fees - non-appropriated E&G	$ 466,514.75	$ 463,469.00	$ (3,045.75)	$ (0.01)
Revenue originating from state support	$ 16,694,441.00	$ 18,320,397.73	$ 1,625,956.73	$ 0.10
Revenue from indirect recoveries and other	$ (1,367,867.82)	$ 2,294,174.00	$ 3,662,041.82	$ (2.68)
Total	$ 32,959,290.64	$ 37,833,768.00	$ 4,874,477.36	$ 0.15
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 1,636,739.00	$ 1,771,752.75	$ 135,013.75	$ 0.08

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 814,440.00	$ 0.05	3% ATB Salary Increase and $331,169 salary increases to align with CUPA Median
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 113,754.52	$ 0.05	Incorporates a 7.1% increase in Health/Dental premiums for exempt staff. This was fully absorbed by the institution. It also incorporates the 6% increase in Health/Dental premiums mandated by the state for Classified staff.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions	$ 100,000.00	$ 0.12	Operating budgets were unchanged but we did anticipate a large increase in Utilities. Operating budgets were decreased by in FY21 to offset the costs of the pandemic. $466,177 of those cuts remain in place in FY23.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment	Narrative Discussion
Tuition					
Resident UG Tuition	$ 9,660.57	$ 0.00	$ 0.02	$ (0.02)	We anticipate a decrease of 18.63 in resident Students.
Resident Graduate Tuition	N/A				
Nonresident Tuition	$ (420,136.03)	$ (0.05)	$ 0.02	$ (0.07)	We anticipate a decrease of 49.04 in non-resident Students.
Fees - non-appropriated E&G	$ (3,045.75)	$ (0.01)	$ 0.03	$ (0.04)	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 17,719,347.68	$ 16,501,540.30	$ (1,217,807.38)	$ (0.07)	
Benefits	$ 6,182,805.63	$ 5,021,780.61	$ (1,161,025.02)	$ (0.19)	
Operating	$ 1,173,217.89	$ 1,092,280.33	$ (80,937.56)	$ (0.07)	
Financial Aid	$ 5,806,089.00	$ 6,251,380.31	$ 445,291.31	$ 0.08	
Other (includes transfers)		$ 4,092,309.09	#VALUE!	#VALUE!	
Total	$ 35,467,277.00	$ 32,959,290.64	$ (2,507,986.36)	$ (0.07)	
E&G Revenue components					
Revenue from Tuition	$ 17,238,879.00	$ 17,166,202.71	$ (72,676.29)	$ (0.00)	
Fees - non-appropriated E&G	$ 460,849.00	$ 466,514.75	$ 5,665.75	$ 0.01	
Revenue originating from state support	$ 16,694,441.00	$ 16,694,441.00	$ -	$ -	
Revenue from indirect recoveries and other	$ 1,073,108.00	$ (1,367,867.82)	$ (2,440,975.82)	$ (2.27)	
Total	$ 35,467,277.00	$ 32,959,290.64	$ (2,507,986.36)	$ (0.07)	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					
--use of (or deposit to) reserves					Due to a greater than budgeted vacancy savings the institution was able to deposit $1,783,522 into our reserves.
--changes to previously approved ssalary or benefits pools					A Salary Assessment Task Force was created in the December of 2021 to assess salary data of Western faculty and administrative staff against peer comparisons and identify those positions that were below peer medians.
--changes to or new major initiatives					
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					

Attachment D-Written Qs

Aims Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -	#DIV/0!	
Revenue from Tuition	$ 10,000,412.89	$ 11,000,000.00	$ 999,587.11	$ 0.10	
Fees - non-appropriated E&G	$ 4,110,869.44	$ 4,850,000.00	$ 739,130.56	$ 0.18	
Revenue originating from state support	$ 11,483,011.02	$ 12,800,000.00	$ 1,316,988.98	$ 0.11	
Revenue from indirect recoveries and other	**59815634**	**62813680**	**2998046**	**0.050121445**	
Total	85409926.53	91463680	6053753.47	0.070878804	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 4,803,837.00	$ 5,505,923.31	$ 702,086.31	$ 0.15	
Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change			Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 1,322,000.00	$ 0.04			4% pay raise for employees resulted in the increase of the budgetary line.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 1,060,000.00	$ 0.08			Implimentation of the FAMLI Act and yearly increases in state-wide medical insurance premiums. Note: Aims does participate in the state-wide medical plan with CCCS.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A			N/A
Additional Detail if Applicable on Operating Assumptions	$ 2,665,000.00	$ 0.08			Inflationary costs resulted in the increase of the budgetary line.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ 447,000.00	$ 0.15			Increase in institution's student support resulted in the increase fo the budgetary line.
Additional Detail if Applicable on Special Initiatives Approved	N/A	N/A			N/A
Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Cha	Total Estimated Percentage Ch	Percentage Change Approved in Tuition Rates	Percentage Change As	Narrative Discussion
Tuition					
Resident UG Tuition	999587.11	0.099954584	0.07	0.03	1st year of Board of Trustees approved long-term tuition strategy plan which increase tuition rates from $67 to $72.
Resident Graduate Tuition	0	N/A		N/A	
Nonresident Tuition	$ 94,437.55	$ 0.10	$ 0.04	$ 0.06	1st year of Board of Trustees long-term tuition strategy plan which increase tuition rates from $425 to $443.
Fees - non-appropriated E&G	$ 739,130.56	$ 0.18	$ -	$ -	College saw no increase in mandatory fees. Primary growth shown in course and class fees for aviation flight fees.
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					
Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual					
	Estimate for Prior Year Incluc	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 38,566,000.00	$ 36,517,104.15	$ (2,048,895.85)	$ (0.05)	
Benefits	$ 15,860,000.00	$ 13,763,783.05	$ (2,096,216.95)	$ (0.13)	
Operating	$ 4,325,000.00	$ 1,612,250.30	$ (2,712,749.70)	$ (0.63)	
Financial Aid	$ 2,300,000.00	$ 2,552,742.65	$ 252,742.65	$ 0.11	
Other (includes transfers)	$ 23,930,000.00	$ 30,964,046.38	$ 7,034,046.38	$ 0.29	
Total	$ 84,981,000.00	$ 85,409,926.53	$ 428,926.53	$ 0.01	
E&G Revenue components					
Revenue from Tuition	$ 10,000,000.00	$ 10,000,412.89	$ 412.89	$ 0.00	
Fees - non-appropriated E&G	$ 3,550,000.00	$ 4,110,869.44	$ 560,869.44	$ 0.16	
Revenue originating from state support	$ 11,500,000.00	$ 11,483,011.02	$ (16,988.98)	$ (0.00)	
Revenue from indirect recoveries and other	$ 59,931,000.00	$ 59,815,634.00	$ (115,366.00)	$ (0.00)	
Total	$ 84,981,000.00	$ 85,409,926.53	$ 428,926.53	$ 0.01	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					Additional Fee revenue was due to increases in Aviation and trade programs.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including: --use of (or deposit to) reserves --changes to previously approved ssalary or benefits pools --changes to or new major initiatives --changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					N/A

Colorado Mountain College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	(FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 13,155,970.00	$ 13,435,876.00	$ 279,906.00	$ 0.02
Fees - non-appropriated E&G	$ -	$ -	$ -	#DIV/0!
Revenue originating from state support	$ 9,668,008.00	$ 10,766,151.00	$ 1,098,143.00	$ 0.11
Revenue from indirect recoveries and other	$ 51,814,339.00	$ 51,214,518.00	$ (599,821.00)	$ (0.01)
Total	$ 74,638,317.00	$ 75,416,545.00	$ 778,228.00	$ 0.01
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 2,777,061.00	$ 3,046,741.53	$ 269,680.53	$ 0.10

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 2,600,000.00	$ 0.07	5% Cost-of-Living (COL) increase for all employees + 1.5% Merit Pool. Also, the annual CUPA audit of all positions, by title and type, costs at least $300k per year. Additionally, though not included in the original budget, the college has also provided flat $150 monthly Inflation Stipends to employees to help with the current economic environment.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 200,000.00	$ 0.02	We estimated that Health would increase 4%, but it ended up only increasing by 2%. Also, CMC reduced family coverage to offset a portion of the increase.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 225,000.00	$ 0.00	The college added a Certified Nurse Assistant Director, a Health Sciences Admissions position, and a 1/2 FTE for a College-wide Tutor Coordinator. The college repurposed funds to cover these positions, and thus incurred no additional ongoing costs.
Additional Detail if Applicable on Operating Assumptions	$ 200,000.00	4% - 22%	1) Ongoing technology additions and/or contract increases (4%) 2) Property Insurance Contract increase (22%)
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ 300,000.00	N/A	CMC created the new Colorado Mountain Promise to provide free tuition for incomes below $50k Independent/$70k Dependent, partially in response to the statewide affordability conversation. The college repurposed existing Student Aid funds for ongoing support, and designated a large portion of reserves to ensure funding in future years. Thus, there was no ongoing impact.
Additional Detail if Applicable on Special Initiatives Approved	$ 350,000.00	N/A	Creation of Strategic Initiatives Department to be funded with Reserves and Indirect Costs from Grants, so no ongoing impact to the General Fund.

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollment	Narrative Discussion
Tuition					
Resident UG Tuition	$ 279,906.00	$ 0.02	2.6% - 5.6%	$ -	$5 per credit increase for In-District (5.6%) and In-State (2.6%) - this decision was part of the Board of Trustees 5 Year Plan (3rd of 5 years). A portion of the increases in tuition rates were expected to be offset by lagging enrollments that are still recovering from the pandemic.
Resident Graduate Tuition	$ -	N/A	N/A	N/A	N/A
Nonresident Tuition	$ (199,426.00)	$ (0.05)	$ 0.03	$ (0.03)	$14 per credit increase for Out-of-State (3%) and OS enrollments have been difficult to predict for the past few years.
Fees - non-appropriated E&G	$ -	N/A	$ -	$ -	No changes to LMP Textbook or Technology Fees.
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			N/A	N/A	In December, CMC received final Oil and Gas Valuations from Garfield County and they unexpectedly exceeded the budget by $3.5 million. Due to the volatility of this revenue stream, CMC always uses these funds for one-time investments in capital, rather than relying on it for its ongoing budget.

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 43,165,921.62	$ 42,262,186.29	$ (903,735.33)	$ (0.02)	
Benefits	$ 15,746,800.38	$ 14,133,922.32	$ (1,612,878.06)	$ (0.10)	
Operating	$ 1,875,915.00	$ 1,481,605.07	$ (394,309.93)	$ (0.21)	
Financial Aid	$ 2,615,331.00	$ 2,837,061.81	$ 221,730.81	$ 0.08	
Other (includes transfers)	$ 9,306,933.00	$ 2,214,484.35	$ (7,092,448.65)	$ (0.76)	
Total	$ 72,710,901.00	$ 62,929,259.84	$ (9,781,641.16)	$ (0.13)	
E&G Revenue components					
Revenue from Tuition	$ 12,823,584.53	$ 13,155,970.00	$ 332,385.47	$ 0.03	
Fees - non-appropriated E&G	$ -	$ -	$ -	#DIV/0!	
Revenue originating from state support	$ 9,668,009.00	$ 9,668,008.00	$ (1.00)	$ (0.00)	
Revenue from indirect recoveries and other	$ 50,219,307.47	$ 51,814,339.00	$ 1,595,031.53	$ 0.03	
Total	$ 72,710,901.00	$ 74,638,317.00	$ 1,927,416.00	$ 0.03	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	Generally the difference between actual and expected tuition is negligible and below inflationary percentages.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	
--use of (or deposit to) reserves	Prior Year Savings were placed in Reserves, and Reserves were designated for use toward capital projects (Attainable Apartment Housing and Nursing Simulation Labs) and the Colorado Mountain Promise. The Board also decided to allow for $7.5 million of existing Cash Reserves to be invested in Employee Housing.
--changes to previously approved salary or benefits pools	CMC followed its plan as presented to the Board.
--changes to or new major initiatives	New major initiatives include the creation of a Dental Hygiene program and clinic, the construction of the final Nursing/EMS Simulation Lab in Breckenridge, and the construction of Attainable Apartment Housing in Breckenridge, Edwards, Glenwood Springs, and Steamboat Springs.
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	CMC followed its plan as presented to the Board.

Attachment D-Written Qs

Arapahoe Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 34,882,319.76	$ 34,844,964.80	$ (37,354.96)	$ (0.00)
Fees - non-appropriated E&G	$ 2,012,764.97	$ 2,020,000.00	$ 7,235.03	$ 0.00
Revenue originating from state support	$ 25,365,387.10	$ 29,577,739.75	$ 4,212,352.65	$ 0.17
Revenue from indirect recoveries and other	$ (8,242,146.17)	$ (1,347,017.59)	$ 6,895,128.58	$ (0.84)
Total	$ 54,018,325.66	$ 65,095,686.96	$ 11,077,361.30	$ 0.21
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 3,500,732.00	$ 3,973,472.37	$ 472,740.37	$ 0.14

Policy/ Assumptions Underlying Expense Estimates Above	**Estimated Cost Impact**	**Percentage Change**	**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 750,000.00	2 to 5 %	APT - Salary Balancing - Same Pay for Same Work - Years of Service decompression raises. Restructuring departments
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 225,000.00	$ 0.05	Employer HLD and PERA increases.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			ACC had a lot of open jobs at the end of FY22, we did some departmental restructuring and added new positions. We are up about 25 from the end of FY22
Additional Detail if Applicable on Operating Assumptions	$ 895,000.00	5% overall	Inflation rate
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	n/a	n/a	n/a
Additional Detail if Applicable on Special Initiatives Approved	n/a		n/a

Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollmenent**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ (563,896.76)	$ (0.02)	2% on campus (Onlin	$ -	Revenue relies on the type of enrollment mix. Higher concurrent enrol
Resident Graduate Tuition	$ -	N/A	n/a		
Nonresident Tuition	$ 526,541.80	$ 0.26	2% on campus (Onlin	$ 0.22	Anticipated increase in enrollment
Fees - non-appropriated E&G	$ 7,235.03	$ 0.00	$ 0.04	$ 0.01	Added more pass through fees for certification and practice exam class
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 27,210,988.36	$ 26,224,619.62	$ (986,368.74)	$ (0.04)	
Benefits	$ 10,095,382.00	$ 8,619,859.32	$ (1,475,522.68)	$ (0.15)	
Operating	$ 1,150,150.00	$ 673,291.12	$ (476,858.88)	$ (0.41)	
Financial Aid	$ 500,000.00	$ 504,532.14	$ 4,532.14	$ 0.01	
Other (includes transfers)	$ 13,770,427.68	$ 29,073,384.76	$ 15,302,957.08	$ 1.11	
Total	$ 52,726,948.04	$ 65,095,686.96	$ 12,368,738.92	$ 0.23	
E&G Revenue components					
Revenue from Tuition	$ 33,744,971.55	$ 34,882,319.76	$ 1,137,348.21	$ 0.03	
Fees - non-appropriated E&G	$ 2,070,000.00	$ 2,012,764.97	$ (57,235.03)	$ (0.03)	
Revenue originating from state support	$ 23,057,232.49	$ 25,365,387.10	$ 2,308,154.61	$ 0.10	
Revenue from indirect recoveries and other	$ (6,145,256.00)	$ (8,242,146.17)	$ (2,096,890.17)	$ 0.34	
Total	$ 52,726,948.04	$ 54,018,325.66	$ 1,291,377.62	$ 0.02	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					More actual revenue than projected.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					Able to add to reserves and also provide salary increases and add positions.
--use of (or deposit to) reserves					
--changes to previously approved ssalary or benefits pools					
--changes to or new major initiatives					
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					

Attachment D-Written Qs

Community College of Aurora

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 22,050,567.95	$ 23,325,553.00	$ 1,274,985.05	$ 0.06
Fees - non-appropriated E&G	$ 1,198,862.69	$ 1,380,000.00	$ 181,137.31	$ 0.15
Revenue originating from state support	$ 19,172,228.18	$ 21,662,134.71	$ 2,489,906.53	$ 0.13
Revenue from indirect recoveries and other	$ (2,606,632.47)	$ (701,143.59)	$ 1,905,488.88	$ (0.73)
Total	$ 39,815,026.35	$ 45,666,544.11	$ 5,851,517.77	$ 0.15
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 4,369,337.00	$ 5,193,895.28	$ 824,558.28	$ 0.19

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 3,222,713.00	$ 0.19	CCA implemented a 5% or $5,000 salary increase for FY23. Also, FY23 assumes CCA will be fully staffed, and does not take into consideration vacancies.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 1,769,366.21	$ 0.30	Increase in HLD and PERA. Assumes CCA will be fully staffed, benefit costs for non-adjunct projected at 38%, and adjunct at 31%.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 33.00	$ 0.09	CCA experienced vacancies in FY22, resulting in lower than budgeted FTE. There were 4 FTE associated with modifications of new leadership for new organizational support.
Additional Detail if Applicable on Operating Assumptions	$ 174,961.00	$ 0.01	
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ 95,376.00	$ 0.54	Did not utilize the full amount budgeted in FY22 due to HEERF funding available for financial support to students.
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollmenent	Narrative Discussion
Tuition					
Resident UG Tuition	$ (67,742.89)	$ (0.00)	2% on campus (Online r	$ (0.01)	FY22 actual enrollment was higher than forecasted. CCA remained conservativ
Resident Graduate Tuition	$ -	N/A	n/a		
Nonresident Tuition	$ 1,342,727.94	$ 1.14	2% on campus (Online r	$ 0.72	Actual FY22 non-resident enrollment was lower than forecasted by 40%. FY23
Fees - non-appropriated E&G	$ 181,137.31	$ 0.15	$ 0.04	$ (0.01)	Mid-to-High fee increase of 3.3% plus increase of license fees under program f
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
Personal Services	$ 19,270,998.62	$ 17,630,154.86	$ (1,640,843.76)	$ (0.09)	
Benefits	$ 6,709,528.30	$ 5,845,674.89	$ (863,853.41)	$ (0.13)	
Operating	$ 614,930.00	$ 92,985.27	$ (521,944.73)	$ (0.85)	
Financial Aid	$ 266,830.00	$ 177,454.40	$ (89,375.60)	$ (0.33)	
Other (includes transfers)	$ 13,804,914.17	$ 16,068,756.32	$ 2,263,842.15	$ 0.16	
Total	$ 40,667,201.09	$ 39,815,025.74	$ (852,175.35)	$ (0.02)	
E&G Revenue components					
Revenue from Tuition	$ 22,147,211.44	$ 22,050,567.95	$ (96,643.49)	$ (0.00)	
Fees - non-appropriated E&G	$ 1,253,336.00	$ 1,198,862.69	$ (54,473.31)	$ (0.04)	
Revenue originating from state support	$ 17,949,803.92	$ 19,172,228.18	$ 1,222,424.26	$ 0.07	
Revenue from indirect recoveries and other	$ (683,150.77)	$ (2,606,632.47)	$ (1,923,481.70)	$ 2.82	
Total	$ 40,667,200.59	$ 39,815,026.35	$ (852,174.24)	$ (0.02)	

Description of Significant Changes from Previous Assumption

	Narrative Discussion
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue 2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including: --use of (or deposit to) reserves --changes to previously approved ssalary or benefits pools --changes to or new major initiatives --changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	Revenues for tuition and fees tracked fairly closely to the estimates, and the overall change in revenue was small on a percentage basis. CCA was able to use savings from vacant positions to cover the difference between the estimate and actual revenues.

Attachment D-Written Qs

Community College of Denver

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	
Revenue from Tuition	$ 25,331,900.12	$ 25,111,268.89	$ (220,631.23)	$ (0.01)
Fees - non-appropriated E&G	$ 3,159,455.71	$ 3,583,742.26	$ 424,286.55	$ 0.13
Revenue originating from state support	$ 19,277,500.44	$ 22,183,256.42	$ 2,905,755.99	$ 0.15
Revenue from indirect recoveries and other	$ (324,648.07)	$ 2,746,840.71	$ 3,071,488.78	$ (9.46)
Total	$ 47,444,208.20	$ 53,625,108.29	$ 6,180,900.09	$ 0.13
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 7,016,175.00	$ 7,755,819.96	$ 739,644.96	$ 0.11

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 3,028,551.00	$ 0.16	CCD implemented 3% salary increases based on merit, adjusted existing positions to CCCS and CCD minimum salaries, made 3% market equity adjustments and targeted equity adjustments to attract and retain high quality employees during this time of extreme turnover. CCD increased the minimum starting faculty salary to $57k (14%) for 166 duty days and similarly increased adjunct salaries. CCD also commited to a minimum salary of $40k annually for all positions. This total budgeted amount assumes being fully staffed including positions currently vacant. The cost will likely come in lower than the estimate. Budgeted 20% for APT, 43% for Classified, 20% for Faculty based on historical spend and applied to all positions including vacancies. Not all APT and Faculty elect benefits other than those statutorily required. Previously this area was over budgeted.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ (179,559.00)	$ (0.04)	
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions			
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ (589,397.80)	$ (0.54)	Reduction in CCD institutionally funded scholarships in order to shift more to other funding sources rather than GF.
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollmenent	Narrative Discussion
Tuition					
Resident UG Tuition	$ 844,245.79	$ 0.04	2% on campus (Onlin	$ (0.02)	FY23 tuition increase and FTE set 1.6% below FY22 actual
Resident Graduate Tuition	$ -	N/A	n/a	NA	
Nonresident Tuition	$ (1,064,877.02)	$ (0.36)	2% on campus (Onlin	$ (0.02)	FY23 tuition increase and FTE set 1.6% below FY22 actual
Fees - non-appropriated E&G	$ 424,286.55	$ 0.13	$ 0.04	$ (0.02)	Along with regular increase to common CCCS and CCD fees, there is a
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 29,305,768.00	$ 22,635,918.18	$ (6,669,849.82)	$ (0.23)	
Benefits	$ 8,359,204.00	$ 6,620,071.58	$ (1,739,132.42)	$ (0.21)	
Operating	$ 289,219.00	$ 277,375.03	$ (11,843.97)	$ (0.04)	
Financial Aid	$ 944,466.00	$ 1,089,397.80	$ 144,931.80	$ 0.15	
Other (includes transfers)	$ 17,439,100.00	$ 16,821,445.76	$ (617,654.24)	$ (0.04)	
Total	$ 56,337,757.00	$ 47,444,208.35	$ (8,893,548.65)	$ (0.16)	
E&G Revenue components					
Revenue from Tuition	$ 26,632,319.00	$ 25,331,900.12	$ (1,300,418.88)	$ (0.05)	
Fees - non-appropriated E&G	$ 3,532,293.00	$ 3,159,455.71	$ (372,837.29)	$ (0.11)	
Revenue originating from state support	$ 19,976,936.00	$ 19,277,500.44	$ (699,435.56)	$ (0.04)	
Revenue from indirect recoveries and other	$ 6,196,209.00	$ (324,648.07)	$ (6,520,857.07)	$ (1.05)	
Total	$ 56,337,757.00	$ 47,444,208.20	$ (8,893,548.80)	$ (0.16)	

Description of Significant Changes from Previous Assumption	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	Enrollment estimate for FY22 was an FTE of 4350 and actual FTE was 4067.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	Completely reorganized many college functions. Impacted 26 positions by eliminating and freezing vacant positions, laying off/restructuring, and transferring positions to other funding sources. Net savings in APT, classified, and faculty salaries/benefits $2.5M.
--use of (or deposit to) reserves	Reduced hourly and adjunct budgets by $1.5M to better align with planned college needs.
--changes to previously approved ssalary or benefits pools	Instituted automated monthly budget reports including transaction detail, added processes and conducted monthly virtual and in-person trainings to increase accountability on spending for all org owners. Reduced operating expense budgets by $2.7M excluding the reductions due to position restructing, hourly/adjunct, and scholarships.
--changes to or new major initiatives	
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	Reduced FY23 FTE estimate to be in alignment with FY22 actual FTE

Colorado Northwestern Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 4,412,427.42	$ 4,556,167.00	$ 143,739.58	$ 0.03
Fees - non-appropriated E&G	$ 974,034.44	$ 980,742.00	$ 6,707.56	$ 0.01
Revenue originating from state support	$ 6,613,246.94	$ 7,099,598.34	$ 486,351.40	$ 0.07
Revenue from indirect recoveries and other	$ 382,578.15	$ 440,561.00	$ 57,982.85	$ 0.15
Total	$ 12,382,286.95	$ 13,077,068.34	$ 694,781.39	$ 0.06
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 678,662.00	$ 727,675.76	$ 49,013.76	$ 0.07

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 133,924.00	$ 0.03	CNCC assumed a 3% increase to the salary pool in the face of 8% US inflation rate.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 52,340.00	$ 0.07	CNCC employees may only select Blue Cross/Shield which required a 7% increase. This is the increase to the employer portion.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 210,000.00	$ 0.05	FY23 budget assumes +1 FTE in Student Services & 2 FT instructors. Increases to salary expense come from assumed full staffing. PY experienced 43% turnover and actual expenses are down due to associated breakage.
Additional Detail if Applicable on Operating Assumptions	$ 266,383.00	$ 0.07	Assumed a 3% inflation rate for expenses except for known increases such as utilities, transportation costs, facility repair & maintenance costs.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollmenent	Narrative Discussion
Tuition					
Resident UG Tuition	$ 100,002.58	$ 0.03	2% on campus (Onlin	$ -	FY23 budget assumed flat enrollment year to year. Revenue will increas
Resident Graduate Tuition	$ -	N/A	n/a		N/A
Nonresident Tuition	$ 43,737.00	$ 0.04	2% on campus (Onlin	$ -	FY23 budget assumed flat enrollment year to year and across tution typ
Fees - non-appropriated E&G	$ 6,707.56	$ 0.01	$ 0.04	$ -	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 5,275,617.92	$ 6,151,268.41	$ 875,650.49	$ 0.17	
Benefits	$ 2,056,046.93	$ 2,057,083.39	$ 1,036.46	$ 0.00	
Operating	$ 866,775.00	$ 862,259.55	$ (4,515.45)	$ (0.01)	
Financial Aid	$ 610,963.00	$ 653,462.00	$ 42,499.00	$ 0.07	
Other (includes transfers)	$ 3,580,032.00	$ 2,658,213.51	$ (921,818.49)	$ (0.26)	
Total	$ 12,389,434.85	$ 12,382,286.86	$ (7,147.99)	$ (0.00)	
E&G Revenue components					
Revenue from Tuition	$ 4,457,778.00	$ 4,412,427.42	$ (45,350.58)	$ (0.01)	
Fees - non-appropriated E&G	$ 1,035,260.00	$ 974,034.44	$ (61,225.56)	$ (0.06)	
Revenue originating from state support	$ 6,013,607.60	$ 6,613,246.94	$ 599,639.34	$ 0.10	
Revenue from indirect recoveries and other	$ 882,789.25	$ 382,578.15	$ (500,211.10)	$ (0.57)	
Total	$ 12,389,434.85	$ 12,382,286.95	$ (7,147.90)	$ (0.00)	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					Revenue projections were very close to actual revenue so no actions were needed.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					
--use of (or deposit to) reserves					
--changes to previously approved ssalary or benefits pools					
--changes to or new major initiatives					
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					

Attachment D-Written Qs

Front Range Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -	#DIV/0!	
Revenue from Tuition	$ 62,379,974.43	$ 61,025,793.78	$ (1,354,180.65)	$ (0.02)	
Fees - non-appropriated E&G	$ 2,788,436.33	$ 2,724,302.29	$ (64,134.04)	$ (0.02)	
Revenue originating from state support	$ 39,895,918.04	$ 44,643,713.52	$ 4,747,795.48	$ 0.12	
Revenue from indirect recoveries and other	$ (9,825,110.89)	$ 533,015.30	$ 10,358,126.19	$ (1.05)	
Total	$ 95,239,217.91	$ 108,926,824.89	$ 13,687,606.98	$ 0.14	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 10,296,717.00	$ 12,240,971.06	$ 1,944,254.06	$ 0.19	

Policy/ Assumptions Underlying Expense Estimates Above	**Estimated Cost Impact**	**Percentage Change**	**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 4,261,027.00	$ 0.08	Classified raises = 3%, Faculty/APT raises = 6%, Instructor raises (PT Faculty) = 9%. FY23 estimate includes cost if all positions were filled for the entire year per the BDB instructions.
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 752,896.00	$ 0.04	HDL increases for Classified = 5%, for APT/Faculty = 3.9%, PERA increase of 0.6%. FY23 estimate includes cost if all positions were filled for the entire year per the BDB instructions.
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ (88,568.38)	$ (0.00)	4 positions were eliminated with the closing of the Brighton Center, 1 new CNG faculty member and 1 new Manager Student Success Tech position.
Additional Detail if Applicable on Operating Assumptions	$ 2,475,000.00	$ 0.12	Increases include $1M increase in Concurrent Enrollment 105% payback to high schools, $900K increase to facilities (custodial contracts/utilities) and $575K increase for IT/Web Design/Refresh/Software
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	n/a	n/a	n/a
Additional Detail if Applicable on Special Initiatives Approved	n/a	n/a	n/a

Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollment**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ (113,740.32)	$ (0.00)	2% on campus (Onlin	Overall assumption wa	We assumed overall enrollment would be down (-2.3%) and on campus
Resident Graduate Tuition	$ -	N/A	n/a	n/a	n/a
Nonresident Tuition	$ (1,240,440.33)	$ (0.17)	2% on campus (Onlin	Overall assumption wa	10% decline in non-resident enrollment consistent with trend from prio
Fees - non-appropriated E&G	$ (64,134.04)	$ (0.02)	$ 0.04	$ (0.02)	
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			n/a	n/a	n/a

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 53,320,168.52	$ 52,762,178.07	$ (557,990.45)	$ (0.01)	
Benefits	$ 18,485,267.53	$ 17,234,229.83	$ (1,251,037.70)	$ (0.07)	
Operating	$ 389,574.00	$ 133,014.19	$ (256,559.81)	$ (0.66)	
Financial Aid	$ 909,892.00	$ 874,478.66	$ (35,413.34)	$ (0.04)	
Other (includes transfers)	$ 30,631,106.00	$ 24,235,317.16	$ (6,395,788.84)	$ (0.21)	
Total	$ 103,736,008.05	$ 95,239,217.91	$ (8,496,790.14)	$ (0.08)	
E&G Revenue components					
Revenue from Tuition	$ 63,241,025.64	$ 62,379,974.43	$ (861,051.21)	$ (0.01)	
Fees - non-appropriated E&G	$ 3,099,494.97	$ 2,788,436.33	$ (311,058.64)	$ (0.10)	
Revenue originating from state support	$ 38,833,742.40	$ 39,895,918.04	$ 1,062,175.64	$ 0.03	
Revenue from indirect recoveries and other	$ (1,438,254.95)	$ (9,825,110.89)	$ (8,386,855.94)	$ 5.83	
Total	$ 103,736,008.05	$ 95,239,217.91	$ (8,496,790.14)	$ (0.08)	

Description of Significant Changes from Previous Assumption	
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	In last year's BDB we estimated enrollment would be down 2.4% for FY22. Actual enrollment was down 5.7% causing an `$860K decrease in tuition revenue. In addition the COF/FFS amount increased by ~$1M and the split between COF/FFS changed. With the split change and the decrease in tuition revenue the COF Stipend Adjustment decreased by $1M. In FY22 we contributed ~$6.9M to our fund balance (E&G Rollforward on the BDB) which decreases the reported revenue. Our fee revenue was down ~$300K and our other revenue (investment/incidental) was down $300K compared to our estimates. We used salary/benefit savings from vacant positions to balance the budget with the changes in revenue.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	
--use of (or deposit to) reserves	n/a
--changes to previously approved ssalary or benefits pools	n/a
--changes to or new major initiatives	4 positions were eliminated with the closing of the Brighton Center, 1 new CNG faculty member and 1 new Manager Student Success Tech position.
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	

Lamar Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change	
Summary from Budget Data Book					
Total E&G Revenue					
Revenue Components			$ -	#DIV/0!	
Revenue from Tuition	$ 2,844,138.12	$ 3,256,196.00	$ 412,057.88	$ 0.14	
Fees - non-appropriated E&G	$ 282,854.66	$ 294,000.00	$ 11,145.34	$ 0.04	
Revenue originating from state support	$ 3,642,612.96	$ 4,239,054.96	$ 596,442.00	$ 0.16	
Revenue from indirect recoveries and other	$ 1,929,744.18	$ 1,998,512.55	$ 68,768.37	$ 0.04	
Total	$ 8,699,349.92	$ 9,787,763.51	$ 1,088,413.59	$ 0.13	
Portion of E&G Revenue from State Financial Aid					
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 717,165.00	$ 815,340.68	$ 98,175.68	$ 0.14	
Policy/ Assumptions Underlying Expense Estimates Above	**Estimated Cost Impact**	**Percentage Change**			**Narrative Discussion**
Describe Significant Assumptions Driving Expense Components Above					
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 152,223.00	$ 0.05			3% Salary Increase
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 62,713.00	$ 0.04			Increased employer cost for Anthem. Life & Dental remained flat
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	$ 172,332.00	$ 0.03			General Labor I - Main Street View. Addition of HTM Instructor. Cl
Additional Detail if Applicable on Operating Assumptions	$ 368,411.00	$ 0.13			Increase fixed costs. Utilities. Supplies. Increase in travel post pander
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation	$ -	$ -			NA
Additional Detail if Applicable on Special Initiatives Approved	$ -	$ -			NA
Policy/Assumptions Underlying Revenue Estimates Above	**Total Estimated Revenue Change (FY23 - FY22 actual)**	**Total Estimated Percentage Change in Revenue**	**Percentage Change Approved in Tuition Rates**	**Percentage Change Assumed in Enrollment**	**Narrative Discussion**
Tuition					
Resident UG Tuition	$ 254,104.33	$ 0.12	2% on campus (Onlin	$ 0.10	Addition of Men's & Women's Soccer/Increased Online
Resident Graduate Tuition	$ -	N/A	n/a		
Nonresident Tuition	$ 157,953.55	$ 0.24	2% on campus (Onlin	$ 0.22	Addition of Men's & Women's Soccer/Increased Online
Fees - non-appropriated E&G	$ 11,145.34	$ 0.04	$ 0.04	$ 0.10	Addition of Men's & Women's Soccer/Increased Online
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			NA	NA	

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 3,822,551.96	$ 3,646,700.44	$ (175,851.52)	$ (0.05)	
Benefits	$ 1,709,811.82	$ 1,393,842.49	$ (315,969.33)	$ (0.18)	
Operating	$ 516,035.00	$ 354,330.91	$ (161,704.09)	$ (0.31)	
Financial Aid	$ 782,106.00	$ 671,632.23	$ (110,473.77)	$ (0.14)	
Other (includes transfers)	$ 2,314,776.86	$ 2,632,844.19	$ 318,067.33	$ 0.14	
Total	$ 9,145,281.64	$ 8,699,350.26	$ (445,931.38)	$ (0.05)	
E&G Revenue components					
Revenue from Tuition	$ 3,383,954.00	$ 2,844,138.12	$ (539,815.88)	$ (0.16)	
Fees - non-appropriated E&G	$ 264,000.00	$ 282,854.66	$ 18,854.66	$ 0.07	
Revenue originating from state support	$ 3,311,910.00	$ 3,642,612.96	$ 330,702.96	$ 0.10	
Revenue from indirect recoveries and other	$ 2,185,418.22	$ 1,929,744.18	$ (255,674.04)	$ (0.12)	
Total	$ 9,145,282.22	$ 8,699,349.92	$ (445,932.30)	$ (0.05)	

Description of Significant Changes from Previous Assumption

1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	Total enrollment projection increase of 9.2%. Actual increase: 0%
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	Adequate delay in filling positions. Include calculation of payouts.
--use of (or deposit to) reserves	Utilization of reserves.
--changes to previously approved ssalary or benefits pools	No
--changes to or new major initiatives	None
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	None

Attachment D-Written Qs

Morgan Community College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 4,099,370.00	$ 4,398,041.00	$ 298,671.00	$ 0.07
Fees - non-appropriated E&G	$ 262,232.00	$ 283,162.00	$ 20,930.00	$ 0.08
Revenue originating from state support	$ 5,523,043.00	$ 6,552,907.00	$ 1,029,864.00	$ 0.19
Revenue from indirect recoveries and other	$ 2,040,697.00	$ 2,887,790.00	$ 847,093.00	$ 0.42
Total	$ 11,925,342.00	$ 14,121,900.00	$ 2,196,558.00	$ 0.18
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 822,448.00	$ 891,929.74	$ 69,481.74	$ 0.08

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)			
FT Faculty	$ 390,846.00	$ 0.18	2% Salary Increase; 6.4% increase in FTE largely attributable to inability to fill vacant positions FY22
PT Faculty	$ 189,849.00	$ 0.22	5% Salary Increase; 10% FTE Increase to support antcipated enrollment increase
Admin Salaries - Other Non-Classified	$ 197,267.00	$ 0.07	2% Salary Increase; 6.4% increase in FTE largely attributable to inability to fill vacant positions FY22
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)			
FT Faculty	$ 265,456.00	$ 0.32	Increaseing cost of benefits, and anticipated benefits if able to fill previous vacant positions
PT Faculty	$ 40,434.00	$ 0.22	Increasing cost of benefits and increase in PT Factulty FTE
Admin Salaries - Other Non-Classified	$ 248,629.00	$ 0.23	Increaseing cost of benefits, and anticipated benefits if able to fill previous vacant positions
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)			
Additional Detail if Applicable on Operating Assumptions	$ 134,000.00	$ 0.12	Enrollment is increaseing, but a large portion of increase is in Concurrent Enrollment, causing an increase in payback to School Districts. Increase of reimbursement expenses over 12% compared to budgeted amount FY22 vs FY23.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			
Additional Detail if Applicable on Special Initiatives Approved			

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollement	Narrative Discussion
Tuition					
Resident UG Tuition	$ 294,506.00	$ 0.07	2% on campus (Onlin	$ 0.06	Anticipated growth in BSN programs, business, and new weekend coll
Resident Graduate Tuition	$ -	N/A	n/a	N/A	
Nonresident Tuition	$ 4,165.00	$ 0.05	2% on campus (Onlin	$ 0.20	Minimal Nonresident Tuition -estimating change from 5 to 6 FTE equ
Fees - non-appropriated E&G	$ 20,930.00	$ 0.08	$ 0.04	$ 0.06	Increases maintly due to antcipated enrollment changes, miminal new
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.			None	None	

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
Comparison of Prior Year BDB Estimate and Actual					
E&G Expenditure components					
Personal Services	$ 6,794,652.00	$ 6,443,585.00	$ (351,067.00)	$ (0.05)	
Benefits	$ 2,442,006.60	$ 2,286,657.00	$ (155,349.60)	$ (0.06)	
Operating	$ 330,500.00	$ 329,592.00	$ (908.00)	$ (0.00)	
Financial Aid	$ 312,100.00	$ 276,919.00	$ (35,181.00)	$ (0.11)	
Other (includes transfers)	$ 3,078,248.00	$ 2,588,589.00	$ (489,659.00)	$ (0.16)	
Total	$ 12,957,506.60	$ 11,925,342.00	$ (1,032,164.60)	$ (0.08)	
E&G Revenue components					
Revenue from Tuition	$ 4,240,952.00	$ 4,099,370.00	$ (141,582.00)	$ (0.03)	
Fees - non-appropriated E&G	$ 292,854.00	$ 262,232.00	$ (30,622.00)	$ (0.10)	
Revenue originating from state support	$ 4,994,381.00	$ 5,523,043.00	$ 528,662.00	$ 0.11	
Revenue from indirect recoveries and other	$ 3,429,319.60	$ 2,040,697.00	$ (1,388,622.60)	$ (0.40)	
Total	$ 12,957,506.60	$ 11,925,342.00	$ (1,032,164.60)	$ (0.08)	
Description of Significant Changes from Previous Assumption					
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue					
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:					
--use of (or deposit to) reserves					
--changes to previously approved ssalary or benefits pools					
--changes to or new major initiatives					
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff					Delayed filling some vacant positions Increaseing costs to support technogy, higher need for technology and no longer HEERF funds to support costs

Northeastern Junior College

Part 1 - Explanation of Assumptions Underlying Current Year Budget Estimates (FY 2022-23)

	Prior Year Actual	Budget Year Estimate (FY 22-23 for submission in Nov 22)	Change	Percentage Change
Summary from Budget Data Book				
Total E&G Revenue				
Revenue Components			$ -	#DIV/0!
Revenue from Tuition	$ 5,091,584.75	$ 4,672,290.96	$ (419,293.79)	$ (0.08)
Fees - non-appropriated E&G	$ 1,023,353.35	$ 969,853.09	$ (53,500.26)	$ (0.05)
Revenue originating from state support	$ 6,249,810.26	$ 6,759,758.49	$ 509,948.23	$ 0.08
Revenue from indirect recoveries and other	$ 2,505,904.16	$ 3,507,731.54	$ 1,001,827.38	$ 0.40
Total	$ 14,870,652.52	$ 15,909,634.08	$ 1,038,981.56	$ 0.07
Portion of E&G Revenue from State Financial Aid				
CSG, Grad Grant, Work Study, CTE, FLNAW	$ 1,106,422.00	$ 1,150,802.27	$ 44,380.27	$ 0.04

Policy/ Assumptions Underlying Expense Estimates Above	Estimated Cost Impact	Percentage Change	Narrative Discussion
Describe Significant Assumptions Driving Expense Components Above			
Additional Detail on Compensation Policy (e.g., FT faculty, PT faculty, classified, etc.)	$ 166,221.55	$ 0.03	Following the State classified approved increases, other employees receive the same average increase
Additional Detail on Benefits Policy (e.g., HLD, PERA, other retirement, etc.)	$ 36,037.00	$ 0.04	Increase in benefit costs
Additional Detail/Discussion if Applicable on Anticipated Changes in Numbers Employees (if not included under Special Initiatives)	N/A	N/A	NJC is not anticipating and increase or decrease in employees.
Additional Detail if Applicable on Operating Assumptions	$ -	$ -	No increase in operating expenses, budgets reduced in areas not utilized.
Additional Detail if Applicable on Financial Aid Policy changes/basis for calculation			None
Additional Detail if Applicable on Special Initiatives Approved			None

Policy/Assumptions Underlying Revenue Estimates Above	Total Estimated Revenue Change (FY23 - FY22 actual)	Total Estimated Percentage Change in Revenue	Percentage Change Approved in Tuition Rates	Percentage Change Assumed in Enrollmenent	Narrative Discussion
Tuition					
Resident UG Tuition	$ (386,800.75)	$ (0.09)	2% on campus (Onlin	$ (0.07)	NJC expected some recovery in enrollment, but did not experience an
Resident Graduate Tuition	$ -	N/A	n/a		
Nonresident Tuition	$ (32,493.04)	$ (0.04)	2% on campus (Onlin	$ (0.07)	
Fees - non-appropriated E&G	$ (53,500.26)	$ (0.05)	$ 0.04	$ (0.07)	Reduction in students
Other Major Changes Driving Total Projected Revenue, if Applicable					
Identify and Discuss if large/relevant, e.g. new local tax support, indirect cost policy, etc.					

Part II - Explanation of Significant Changes between Estimated Budget submitted in prior year and Final Actual

Comparison of Prior Year BDB Estimate and Actual	Estimate for Prior Year Included in Previous BDB	Prior Year Actual	Change	Percentage Change	Narrative Discussion
E&G Expenditure components					
Personal Services	$ 7,887,425.53	$ 7,691,131.93	$ (196,293.60)	$ (0.02)	
Benefits	$ 2,690,700.13	$ 3,085,643.70	$ 394,943.57	$ 0.15	
Operating	$ 867,523.49	$ 930,886.57	$ 63,363.08	$ 0.07	
Financial Aid	$ 1,043,500.00	$ 904,926.85	$ (138,573.15)	$ (0.13)	
Other (includes transfers)	$ 3,639,034.00	$ 2,258,063.70	$ (1,380,970.30)	$ (0.38)	
Total	$ 16,128,183.15	$ 14,870,652.75	$ (1,257,530.40)	$ (0.08)	
E&G Revenue components					
Revenue from Tuition	$ 5,204,648.00	$ 5,091,584.75	$ (113,063.25)	$ (0.02)	
Fees - non-appropriated E&G	$ 505,415.00	$ 1,023,353.35	$ 517,938.35	$ 1.02	
Revenue originating from state support	$ 5,724,247.35	$ 6,249,810.26	$ 525,562.91	$ 0.09	
Revenue from indirect recoveries and other	$ 4,693,872.80	$ 2,505,904.16	$ (2,187,968.64)	$ (0.47)	
Total	$ 16,128,183.15	$ 14,870,652.52	$ (1,257,530.63)	$ (0.08)	

Description of Significant Changes from Previous Assumption

	Narrative Discussion
1) Describe major differences between enrollment assumptions and actuals and any other changes that significantly affected revenue	NJC projected flat enrollment, but experience a greater than 6% decline in enrollment.
2) Describe any major steps the institution took in response to the adjustments between estimated and actual revenue, including:	NJC is assessing and implementing a reduction in expenditures, limitations of overload and increasing minimum class sizes.
--use of (or deposit to) reserves	
--changes to previously approved ssalary or benefits pools	
--changes to or new major initiatives	None
--changes to position numbers, including increases, hiring freezes or other policy-level changes to numbers of staff	None
	None