

## Proposed Plan: FY 2021 Budget 14% Reduction Georgia College & State University

---

In response to the request to submit a plan to reduce our budget by 14% from the FY 2020 budgetary year, we submit the following plan. This plan may be subject to further modification and we will budget for FY 2021 in accordance with funding provided by the General Assembly. Georgia College's (GC) strategy for the FY 2021 Budget 14% Reduction Plan is guided by the following core principles:

- Safeguarding mission critical initiatives;
- Preserving filled positions to the greatest extent possible, or moving filled positions to support a greater need if the positions are targeted for possible elimination;
- Ensuring direct instruction is supported, with no reductions to instructional corps of faculty;
- Preserving funding critical to student success;
- Minimizing the severity of reductions to a single department or unit;
- Where temporary reductions are introduced, permanent cuts will be identified for FY 2022;
- Proposing reductions that will minimize operational disruptions to the greatest extent possible;
- Factoring in funding preservation for potential revenue shortfall coverage.

The following budget areas, both temporary and permanent funding sources, are being proposed for reductions or eliminations in the **FY 2021 Budget 14% Reduction Plan**:

<b>Position Eliminations (permanent funding source)</b>	<b>\$1,382,071</b>
Vacant positions, exclusive of the instructional corps of faculty, were analyzed and prioritized. Given that all positions are critical and related position responsibilities will have to be covered, we analyzed unit areas to ensure the workloads can be supported through existing staffing levels. Direct instruction, student success, and campus safety were given higher priority for preservation.	
<b>Summer Revenue Overhead Increase (permanent funding source)</b>	<b>\$133,000</b>
Summer revenue is distributed to support professional development at the institution. This reduction plan is proposing the modification of the existing entrepreneurial summer school revenue model by increasing the institutional overhead to 37%.	
<b>Operating Budget Reductions (permanent funding source)</b>	<b>\$375,000</b>
All general funded operating budgets were analyzed as of the end of the third quarter, March 31. All unit budgets with greater than 25% remaining unencumbered were further scrutinized for justifiable reasoning associated with the larger operating balances.	
<b>Redirection Funding Elimination (permanent funding source)</b>	<b>\$125,000</b>
Administrative reorganization and turnover savings enable us to redirect salary savings to respond to the reduction needs. This funding source is a pooling of available institutional funding from all units.	
<b>Operating Contingency (permanent funding source)</b>	<b>\$2,096,732</b>
The institutional contingency to support unpredictable maintenance projects, small capital projects, and revenue shortfalls is being proposed as a permanent budget reduction.	
<b>Furloughs (temporary funding source)</b>	<b>\$1,419,294</b>
Furloughs are identified as a significant portion of the budget reduction plan. GC adopts the University System of Georgia's directives for implementation.	
<b>Travel Budget Reductions (temporary or potential permanent source)</b>	<b>\$175,000</b>
Under the current Public Health Emergency plan for reopening campus, GC intends to curtail all non-essential travel for fall semester. This suspension of expenditures creates a temporary source of funding for the potential FY 2021 budget reduction. Travel budgets will be cut by 25% and will continue to be reviewed for additional cuts.	
<b>TOTAL 14% Reduction Target:</b>	<b>\$5,706,097</b>