

R30B23
Bowie State University
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Instruction	\$18,836	\$19,474	\$21,532	\$2,696	\$22,787	\$1,255
Research/Public Service	3,757	4,155	3,721	-36	3,722	1
Administration/Operations	28,274	29,121	29,230	956	29,467	237
Auxiliary Enterprises	7,176	7,383	8,611	1,435	8,956	345
Scholarships & Fellowships	5,803	6,246	6,885	1,082	7,336	451
Adjusted Grand Total	\$63,846	\$66,379	\$69,979	\$6,133	\$72,268	\$2,289
General Funds	22,725	21,885	20,712	-2,013	20,712	0
Other Unrestricted Funds	28,148	30,023	35,617	7,469	37,906	2,289
Total Unrestricted Funds	50,873	51,909	56,329	5,456	58,618	2,289
Restricted Funds	12,973	14,470	13,650	677	13,650	0
Adjusted Grand Total	\$63,846	\$66,379	\$69,979	\$6,133	\$72,268	\$2,289
Annual % Change		4.0%	5.4%		3.3%	

- Cost containment in fiscal 2003 and 2004 reduced general funds \$2 million, or 8.8%.
- General funds do not increase from fiscal 2004 to 2005, but other unrestricted funds increase \$2.3 million.
- The total change from fiscal 2002 through 2005 is a 13% increase.

Note: Numbers may not sum to total due to rounding.

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Personnel Data

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Regular Positions	435.0	423.0	413.0	-22.0	413.0	0.0
Contractual FTEs	133.2	148.3	154.5	21.3	151.4	-3.1
Total Personnel	568.2	571.3	567.5	-0.7	564.4	-3.1

Vacancy Data: Regular Positions

Turnover Expectancy	6.81	1.65%
Positions Vacant as of 12/31/03	17.00	4.10%

- Due to cost containment 21 regular positions were converted to contractual positions between fiscal 2002 and 2004.

Analysis in Brief

Major Trends

Graduation and Retention Rates Expected to Rise: Despite a decrease in six-year graduation rates between fiscal 2001 and 2003, Bowie State University (BSU) is expecting graduation rates to rise 10 percentage points between fiscal 2003 and 2005. Retention rates are expected to rise 5 percentage points in the same time period.

Bowie Tracks Passing Rates on Teaching Exam: In response to the State's focus on teaching graduates and producing qualified teachers for Maryland schools, BSU is hoping to improve the passing rates on all segments of the national teaching exam in fiscal 2004 and 2005.

Issues

Personnel Changes: Between fiscal 2002 and 2004, the number of filled positions at BSU declined by eight. However, the number of positions increased in several programs. Reductions in filled positions impacted auxiliary and instructional programs.

Faculty Salaries Compared to Peers: Professor salaries at BSU fall between the 72nd and 81st percentile among its peer institutions.

Faculty Workloads Expected to Exceed Approved Average in Fiscal 2005: Faculty workload data at BSU shows that BSU has always been within the Board of Regents approved range and expects to exceed it in fiscal 2005.

Recommended Actions

1. Concur with Governor's allowance.

R30B23 – USM – Bowie State University

R30B23
Bowie State University
University System of Maryland

Operating Budget Analysis

Program Description

Bowie State University (BSU) was established in 1865 as Maryland's first historically black institution (HBI). BSU is a regional comprehensive university offering a broad array of baccalaureate programs, including business, education, social work, nursing, and selected professionally oriented master's programs. BSU also offers doctoral degrees in education and educational leadership. BSU has recommitted itself to becoming the "premier teacher of teachers."

The university is committed to increasing diversity in its student population and providing under-represented minorities with the opportunity to earn advanced degrees in computer science, mathematics, information technology, and education.

BSU's undergraduate programs are designed to serve the top one-half of recent high school graduates from Maryland and nearby states. Selected students who are not in the top one-half of their class but demonstrate leadership qualities, academic potential, and the motivation to learn may be accepted and guided toward the achievement of their goals.

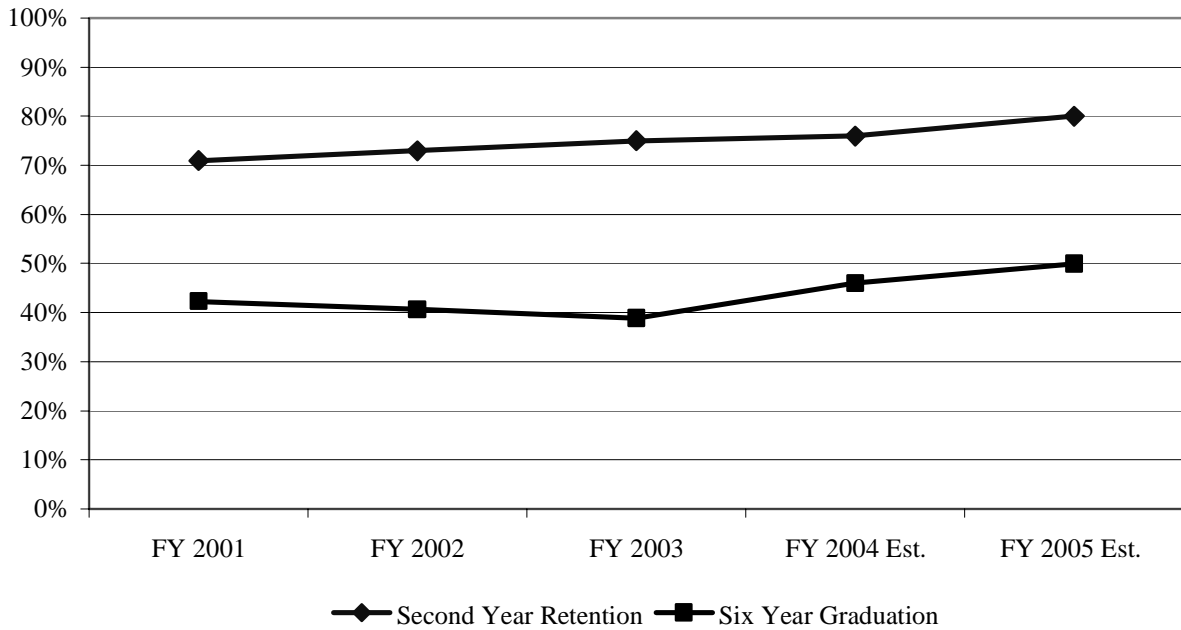
Performance Analysis: Managing for Results

As in all the four-year comprehensive institutions, retention and graduation rates are of continuing importance. BSU's goal is to increase the second-year retention rate six percentage points from 74% in fiscal 1998 to 80% in fiscal 2005. Over the past several years, though, the retention rate has increased one to two percentage points each year, with an estimate of 76% in fiscal 2004, as shown in **Exhibit 1**.

BSU hopes to increase the six-year graduation rate from 34% in fiscal 2000 to 50% in fiscal 2005, also shown in Exhibit 1. The graduation rate decreased from just over 40% in fiscal 2001 to 40% in fiscal 2003. However, BSU estimates a 46% graduation rate in fiscal 2004 and expects to reach the 50% goal in fiscal 2005. **Since this is a large increase over the most recent actual graduation rates, the Department of Legislative Services (DLS) recommends the President comment on how the university plans to achieve this goal.**

The President should also comment on the impact of Access/Success grant funds that are specifically designed to improve retention and graduation rates at the HBIs.

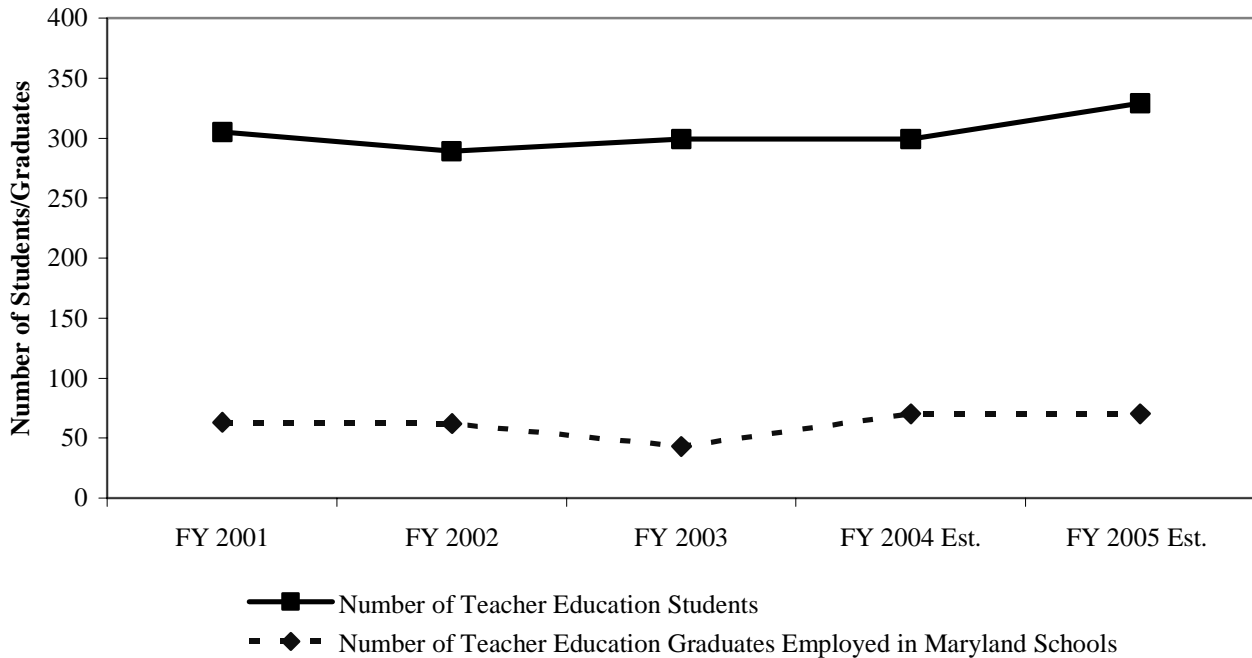
Exhibit 1
Graduation and Retention Rates



Source: Bowie State University

Exhibit 2 shows the number of undergraduates in teacher training programs and the number completing teacher education courses and employed in Maryland public schools. These measures are not for the same cohort of students; the number in the program is for the specific year the data is recorded and is not a particular graduating class from which the number employed in Maryland can be linked. Both of these measures have remained fairly stagnant over the five-year period shown. The data provided does not measure how many students are graduating out of the total number in teacher education classes or how many of each class stay to work in Maryland. **The President should relate the number of students graduating and working in Maryland to the total graduating in each class.**

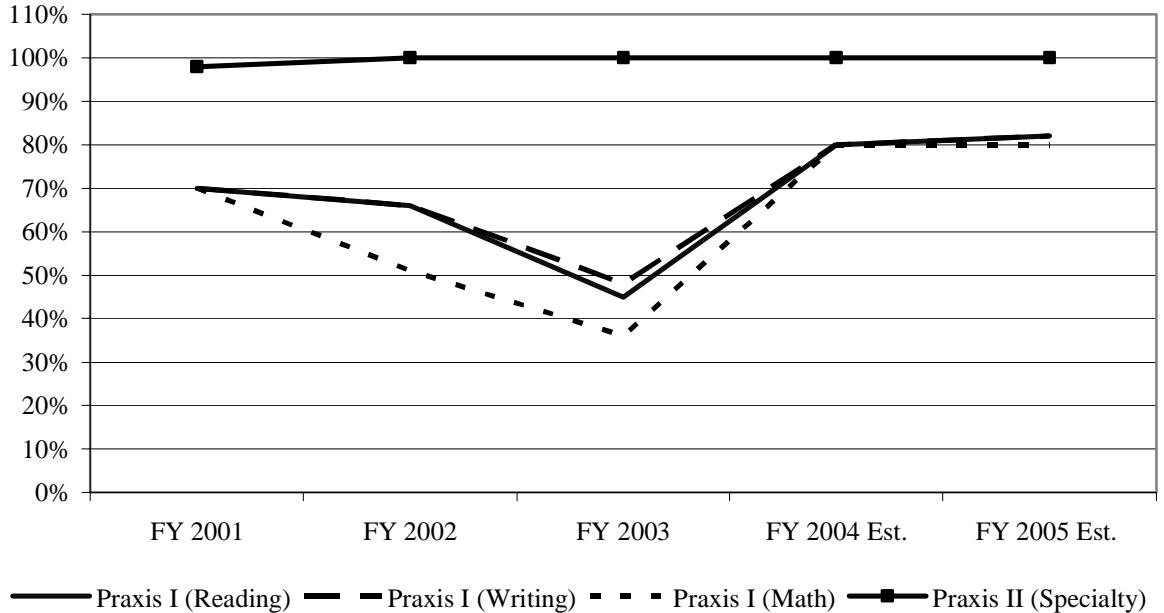
Exhibit 2
Teacher Education Students and Number Employed in Maryland



Source: Bowie State University

To teach in public schools, graduates must pass the Praxis I exam, the national exam testing general and communication skills; the Praxis II tests more specialized teaching skills. BSU tracks its students' performance on these exams, as shown in **Exhibit 3**. The scores on all sections of the Praxis I dropped between fiscal 2002 and 2003, yet BSU is predicting dramatic increases in fiscal 2004 and 2005. The passing rate on the Praxis II remains at 100%. **The President should provide an explanation for the sharp decrease in passing rates for the Praxis I in fiscal 2003 and how it plans to surpass its goal of 75% in fiscal 2005.**

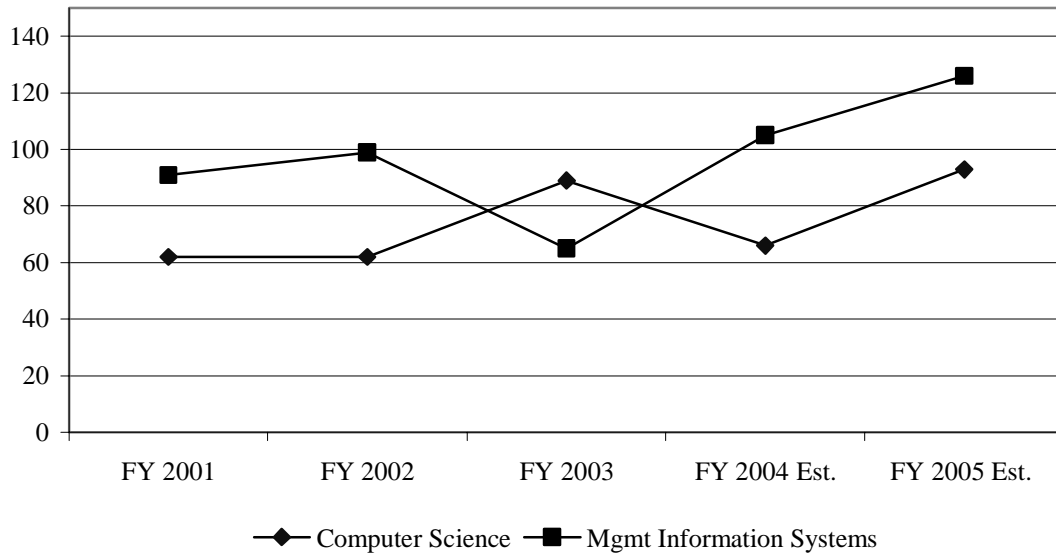
Exhibit 3
Passing Rates on Categories of National Teaching Exam



Source: Bowie State University

BSU has placed emphasis on computer science programs and the management information systems graduate program. **Exhibit 4** shows the number of degrees awarded in both of these programs since fiscal 2001. The number of computer science undergraduate degrees seems to vary each year, though BSU has high goals for fiscal 2005. The graduate program, despite a year of low graduates in fiscal 2003, is expected to increase over 40% in fiscal 2004 and another 20% in fiscal 2005.

Exhibit 4
Number of Degrees Awarded in Computer Science and
Management Information Systems



Source: Bowie State University

Fiscal 2004 Actions

Impact of Cost Containment

The Board of Public Works action in July 2003 reduced BSU's fiscal 2004 legislative appropriation \$883,122, or 4.1%. BSU brought in \$1.35 million in increased tuition and fee revenue as reported in the May and June *Joint Chairmen's Report* responses from the University System of Maryland. Changes in BSU's current unrestricted revenues and expenditures between fiscal 2002 and 2004 are shown in **Exhibit 5**.

Exhibit 5
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2002 – 2004
(\$ in Thousands)

	<u>FY 2002</u>	<u>Working FY 2004</u>	<u>\$ Change FY 02 - 04</u>	<u>% Change FY 02 - 04</u>
<u>Expenditures</u>				
Instruction	\$16,684	\$19,500	\$2,816	16.9%
Research	93	26	-67	-72.0%
Public Service	10	0	0	-100.0%
Academic Support	5,222	4,163	-1,059	-20.3%
Student Services	2,692	2,903	211	7.8%
Institutional Support	9,577	10,708	1,131	11.8%
Operation and Maintenance of Plant	6,897	7,406	508	7.4%
Scholarships and Fellowships	2,522	3,013	491	19.5%
Subtotal Education and General	\$43,697	\$47,718	\$4,021	9.2%
Auxiliary Enterprises	7,176	8,611	1,435	20.0%
Funds specific to HBIs	1,125	2,619	1,494	132.8%
Total	\$51,998	\$60,068	\$8,070	15.5%
<u>Revenues</u>				
Tuition and Fees	\$18,712	\$25,958	\$7,246	38.7%
General Funds	22,725	20,712	-2,013	-8.9%
Other	1,323	1,049	-274	-20.7%
Subtotal Education and General	\$42,760	\$47,719	\$4,959	11.6%
Auxiliary Enterprises	7,562	9,707	2,145	28.4%
Transfers (to) from fund balance	551	-1,096	-1,647	-298.9%
Total	\$50,873	\$56,330	\$5,457	10.7%
Funds specific to HBIs	1,125*	2,619	1,494	132.8%
Adjusted Total	\$51,998	\$60,068	\$8,070	15.5%

* Funding for the Access/Success program only.

Note: The difference between education and general revenues versus expenditures is made up by the transfer from fund balance and the use of auxiliary revenues.

Source: Governor's Budget Books, fiscal 2003 and 2004.

Governor's Proposed Budget

Current Unrestricted Funds

Although there was a 9% reduction in general fund support, the education and general expenditures growth averaged about 4.5% per year between fiscal 2002 and 2004. The reduction of 20% of operating expenditures in academic support is due to a 22.5% reduction in personnel (11.5 contractual positions). Institutional support increases \$1.1 million between fiscal 2002 and 2004 due to the implementation of the PeopleSoft applications. Instruction, the institution's core mission, increased \$2.8 million, or 17% between fiscal 2002 and 2004.

BSU received a total of \$1.1 million in Access/Success grant funds in fiscal 2002. Fiscal 2002 was the fourth year these funds were available to the HBIs. Access/Success funds were also appropriated in fiscal 2003 and 2004, in addition to enhancement funds. Including these additional funds, total current unrestricted funds (CUF) grew 15.5% from fiscal 2002 to 2004.

Auxiliary expenditures increased during this time due to increased student help, fuel and utilities, and renewal and replacement projects. The increased revenue is a result of fee increases and a larger student population.

Current unrestricted revenues are also shown in Exhibit 5. Tuition and fees generate an additional 38.7%, or \$7.2 million, while general funds decrease \$2 million. Despite the decrease in general funds, BSU put funds into fund balance in fiscal 2004, a total of \$1 million, primarily from auxiliary fund revenues. **The university should comment on the impact of constraining expenditure growth to about 4.5% per year.**

Fiscal 2004 to 2005 Changes

Exhibit 6 shows the Governor's proposed budget for fiscal 2005. Expenditures increase a total of \$2.3 million, or 4%. Scholarships and fellowships increase the most, 15%, but make up 7% of the budget for education and general expenses. Instruction increases \$1.2 million, or 6.4%; student services and academic support also show modest increases.

Revenues increase a total of 4%, but the university plans to transfer 22% more to fund balance in fiscal 2005 than in 2004. Other revenues, such as State, federal, and local grants and contracts are expected to decrease. General funds do not increase over the fiscal 2004 working appropriation. Tuition and fee revenues are expected to be 10% higher in fiscal 2005.

The fiscal 2004 working appropriation includes \$2.6 million in grants specific to the HBIs. Of this, \$1.1 million is for enhancements, which BSU plans to use for laboratory support and academic programs. A portion of the funds will help grow the library collections and support accreditation activities throughout the year. The other \$1.5 million is for the Access/Success program. Both of these grants are expected to continue in fiscal 2005.

Exhibit 6
Governor's Proposed Budget
Current Unrestricted Funds
(\$ in Thousands)

	<u>Working FY 2004</u>	<u>Allowance FY 2005</u>	<u>\$ Change FY 04 - 05</u>	<u>% Change FY 04 - 05</u>
<u>Expenditures</u>				
Instruction	\$19,500	\$20,755	\$1,255	6.4%
Research	26	27	1	3.8%
Academic Support	4,163	4,188	25	0.6%
Student Services	2,903	3,019	116	4.0%
Institutional Support	10,708	10,701	-7	-0.1%
Operation and Maintenance of Plant	7,406	7,508	103	1.4%
Scholarships and Fellowships	3,013	3,465	452	15.0%
Subtotal Education and General	\$47,718	\$49,663	\$1,945	4.1%
Auxiliary Enterprises	8,611	8,956	345	4.0%
Funds specific to HBIs	2,619	3,000	381	14.5%
Total	\$58,949	\$61,619	\$2,670	4.5%
<u>Revenues</u>				
Tuition and Fees	\$25,958	\$28,540	\$2,582	9.9%
General Funds	20,712	20,712	0	0.0%
Other	1,049	886	-163	-15.5%
Subtotal Education and General	\$47,719	\$50,138	\$2,419	5.1%
Auxiliary Enterprises	9,707	9,823	116	1.2%
Transfers (to) from fund balance	-1,096	-1,342	-246	22.4%
Total	\$56,330	\$58,619	\$2,289	4.0%
Funds specific to HBIs	2,619	3,000	381	14.5%
Adjusted Total	\$58,949	\$61,619	\$2,670	4.5%

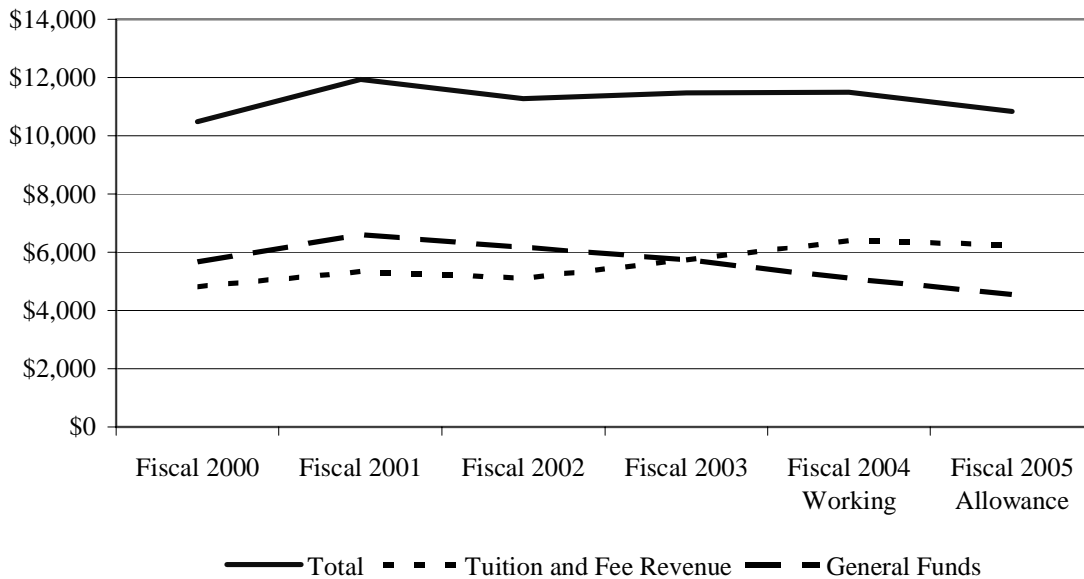
Note: Allocation of fiscal 2005 HBI enhancement grants is uncertain. For purposes of this analysis, DLS assumes the funds are divided evenly among the four institutions.

Source: Governor's Budget Books, fiscal 2005

Tuition and Fee and General Fund Revenues

Exhibit 7 compares tuition and fee and general fund revenues from fiscal 2000 through 2005 per full-time equivalent student (FTES). In fiscal 2003, tuition and fee revenue surpassed general funds per FTES. However, the total of the two revenues has declined per FTES in fiscal 2004 despite lower general fund reductions that sought to protect HBIs. This decline in total funds per FTES is partly due to BSU’s increasing enrollment, which increased an average of 7% per year from fiscal 2000 through 2005. FTES are expected to increase from 4,059 in fiscal 2004 to 4,550 (12%) in fiscal 2005.

**Exhibit 7
Tuition and Fee and General Fund Revenues Per Full-time Equivalent Student**



Note: HBI enhancement funds are not included in calculations.

Source: Governor’s Budget Books, fiscal 2003 and 2004; University System of Maryland

The tuition and fee revenue projected in the allowance assumes FTES enrollment will remain at the fiscal 2004 level of 4,059. However, each university submitted a projected enrollment growth number for fiscal 2005 that is used in Exhibit 7. Therefore, the total and the tuition and fee revenues per FTES are understated; with the projected enrollment growth, BSU expects to bring in \$1.7 million in tuition and fee revenues over the \$28.5 million included in the Governor’s Budget Books.

Issues

1. Personnel Changes

In the 2003 *Joint Chairmen's Report*, the committees stated that their intent for higher education was for the University System of Maryland (USM) institutions to seek cost saving measures and efficiencies, rather than passing costs on to students through tuition and fee increases. In this light, DLS reviewed data related to the number and composition of USM personnel, among other budget issues.

Exhibit 8 shows the composition of personnel at BSU by the different programs administered with current unrestricted funds from fiscal 2002 to 2004. During this time period, positions increased by 30. Institutional support and operations and maintenance positions increased four positions total, and instructional positions increased by 14. Other core mission programs including academic support and student services increased 13 positions.

Exhibit 8 Personnel by Budget Program Fiscal 2002 and 2004

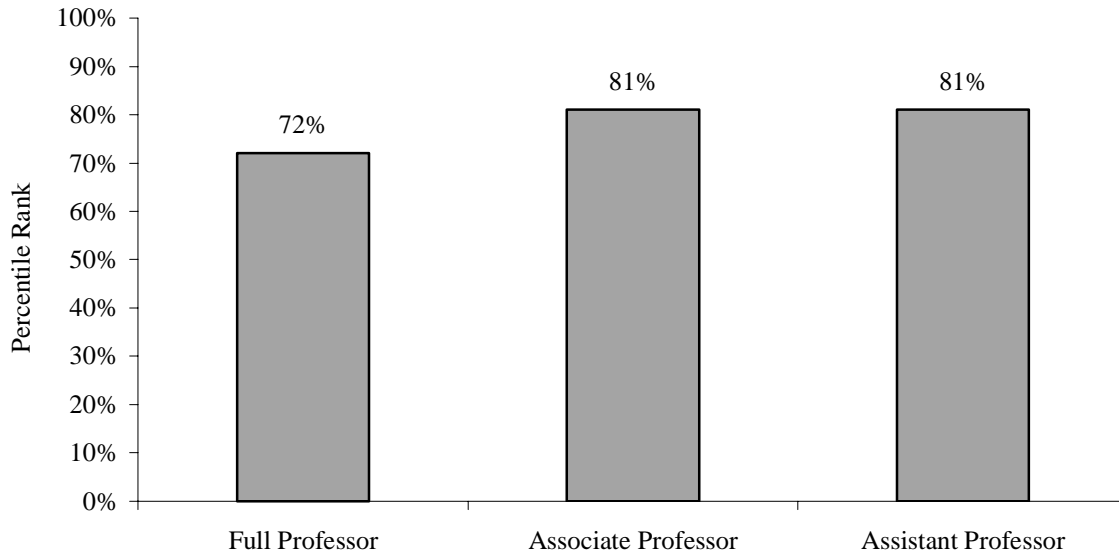
<u>Budget Program</u>	<u>FY 2002</u>		<u>FY 2004</u>	
	<u>FTEs</u>	<u>%FTEs</u>	<u>FTEs</u>	<u>%FTEs</u>
Instruction	166	41.7%	180	42.0%
Research	5	1.3%	8	1.8%
Public Service	0	0.0%	1	0.2%
Academic Support	40	10.1%	47	10.9%
Student Services	32	8.0%	38	8.8%
Institutional Support	107	26.9%	110	26.0%
Operations and Maintenance of Plant	28	7.0%	29	6.8%
Auxiliary Enterprises	20	5.0%	15	3.5%
Scholarships and Fellowships	0	0.0%	0	0.0%
Hospitals	0	0.0%	0	0.0%
Total	398	100.0%	428	100.0%

Source: Bowie State University

2. Faculty Salaries Compared to Peers

Faculty salary levels are another factor to consider in measuring efficiency. The data in **Exhibit 9** are from the American Association of University Professors (AAUP) 2002 to 2003 faculty compensation survey. For this analysis, BSU was compared to its funding peer institutions in other states. Peer-based funding guidelines are used by the Maryland Higher Education Commission (MHEC) to assess the resources and performance of USM and Morgan State University. Comparisons with peers are intended to show how competitive Maryland institutions are on a national scale. For most Maryland institutions, funding at 100% of the MHEC guideline level is designed to enable them to be at the 75th percentile in terms of total resources available.

Exhibit 9
Faculty Salaries as Compared to Peer Institutions



Source: American Association of University Professors, Fiscal 2003

As shown in Exhibit 9, full professor salaries at BSU are in the 72nd percentile compared to the university's peers. Associate professor and assistant professor salaries are at the 81st percentile amongst peers. BSU's funding guideline attainment is estimated to decrease from 86% in fiscal 2003 to 53% of the 75th percentile in fiscal 2005. Since BSU's funding guidelines are well below the 75th percentile of peers, having faculty salaries in the 72nd to 81st percentile of peers indicates a commitment by BSU to competitive salary levels. **The President should comment on the competitiveness of salaries at Bowie in comparison to its peer institutions.**

Salary percentile rankings may be affected by a number of factors, including the number of promotions occurring at an institution, a faculty member's time in service, the length of time served

at a particular salary classification, and whether the faculty is in a high-demand, high-paying discipline in the larger marketplace.

3. Faculty Workloads Expected to Exceed Approved Average in Fiscal 2005

Faculty workload is another area to explore for potential efficiencies. As determined by the Board of Regents, the standard instructional workload for tenured and tenure-track faculty at the comprehensive universities and HBIs is seven to eight course units annually. A course unit is equivalent to one three-credit course. Depending upon rank, faculty members are expected to balance a standard instruction load with other responsibilities outside the classroom, including course preparation, research, service, and administration.

As shown in **Exhibit 10**, BSU maintains one of the higher average faculty workloads within the university system. Faculty workloads have been within the acceptable range of seven to eight since fiscal 1999, and exceeded 8.0 in fiscal 2003. BSU expects that faculty workloads will be even higher in fiscal 2005; this possibly reflects the decrease in instructional positions between fiscal 2002 and 2004 as reflected in Exhibit 8. Since faculty workloads at BSU are within the approved range and in some cases exceed it, the data suggests that this may not be an area where efficiencies can be achieved.

Exhibit 10
Faculty Workload

	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Bowie State University	7.4	7.6	8.0	7.3	8.2
University System of Maryland	7.0	7.1	7.4	7.0	7.0

Source: University System of Maryland

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets Bowie State University (\$ in Thousands)

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2003					
Legislative Appropriation	\$22,797	\$25,546	\$48,343	\$8,869	\$57,212
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	5,016	5,016	5,605	10,621
Cost Containment	-912	0	-912	0	-912
Reversions and Cancellations	0	-539	-539	-4	-543
Actual Expenditures	\$21,885	\$30,023	\$51,908	\$14,470	\$66,378
Fiscal 2004					
Legislative Appropriation	\$21,595	\$34,850	\$56,445	\$13,650	\$70,095
Cost Containment	-1,081	0	-1,081	0	-1,081
Budget Amendments	0	965	965	0	965
Working Appropriation	\$20,514	\$35,815	\$56,329	\$13,650	\$69,979

Note: Numbers may not sum to total due to rounding.

Fiscal 2003

The major increase in CUF in fiscal 2003 was due to federal financial aid (Pell Grant) awards. The increase in CUF is due to increased tuition and fee revenue due to the 5.5% rate increase and the technology fee; increase in indirect cost due to additional grant awards; and an increase in auxiliary services due to revised room and board estimates.

\$538,000 in CUF was reverted because the university did not fully attain its budgeted revenue in all categories. The amount BSU transferred to reserves also increased.

Fiscal 2004

CUF were increased a net total of \$786,000 in fiscal 2004. This net change captures increased revenues from tuition and fees, State and local grants and contracts, and a transfer to fund balance. Federal grants and contracts decreased, as did sales and services of educational activities and auxiliary enterprises.

**Object/Fund Difference Report
USM - Bowie State University**

<u>Object/Fund</u>	<u>FY03 Actual</u>	<u>FY04 Working Appropriation</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	423.00	413.00	413.00	0	0%
02 Contractual	148.28	121.88	151.36	29.48	24.2%
Total Positions	571.28	534.88	564.36	29.48	5.5%
Objects					
01 Salaries and Wages	\$ 28,060,428	\$ 30,444,394	\$ 29,961,852	-\$ 482,542	-1.6%
02 Technical & Spec Fees	10,466,561	10,354,547	11,397,667	1,043,120	10.1%
03 Communication	614,117	660,769	646,491	-14,278	-2.2%
04 Travel	591,980	462,403	471,873	9,470	2.0%
06 Fuel & Utilities	2,355,854	2,732,809	2,801,914	69,105	2.5%
07 Motor Vehicles	64,221	105,364	76,595	-28,769	-27.3%
08 Contractual Services	7,943,911	8,563,247	8,800,496	237,249	2.8%
09 Supplies & Materials	718,297	1,110,381	1,210,909	100,528	9.1%
10 Equip - Replacement	333,749	186,457	177,202	-9,255	-5.0%
11 Equip - Additional	2,147,242	1,464,935	1,488,612	23,677	1.6%
12 Grants, Subsidies, Contracts	8,267,618	8,540,811	8,993,455	452,644	5.3%
13 Fixed Charges	4,051,317	4,598,897	5,486,846	887,949	19.3%
14 Land & Structures	763,642	754,875	754,875	0	0%
Total Objects	\$ 66,378,937	\$ 69,979,889	\$ 72,268,787	\$ 2,288,898	3.3%
Funds					
40 Unrestricted Fund	\$ 51,908,510	\$ 56,329,889	\$ 58,618,787	\$ 2,288,898	4.1%
43 Restricted Fund	14,470,427	13,650,000	13,650,000	0	0%
Total Funds	\$ 66,378,937	\$ 69,979,889	\$ 72,268,787	\$ 2,288,898	3.3%

Note: The fiscal 2004 appropriation does not include deficiencies, and the fiscal 2005 allowance does not reflect contingent reductions.

**Fiscal Summary
USM - Bowie State University**

<u>Unit/Program</u>	<u>FY03 Actual</u>	<u>FY04 Legislative Appropriation</u>	<u>FY04 Working Appropriation</u>	<u>FY03 - FY04 % Change</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 % Change</u>
01 Instruction	\$ 19,474,075	\$ 20,234,477	\$ 21,531,873	10.6%	\$ 22,786,628	5.8%
02 Research	3,177,539	2,525,048	2,520,077	-20.7%	2,520,691	0%
03 Public Service	977,718	1,289,515	1,201,309	22.9%	1,201,309	0%
04 Academic Support	7,197,041	5,869,671	5,546,832	-22.9%	5,572,448	0.5%
05 Student Services	3,643,640	3,845,920	3,840,627	5.4%	3,956,677	3.0%
06 Institutional Support	10,911,238	12,230,393	12,437,314	14.0%	12,429,944	-0.1%
07 Operation and Maintenance of Plant	7,369,393	8,176,156	7,405,560	0.5%	7,508,381	1.4%
08 Auxiliary Enterprises	7,382,742	9,307,825	8,611,329	16.6%	8,955,782	4.0%
17 Scholarships and Fellowships	6,245,551	6,615,519	6,884,968	10.2%	7,336,927	6.6%
Total Expenditures	\$ 66,378,937	\$ 70,094,524	\$ 69,979,889	5.4%	\$ 72,268,787	3.3%
Unrestricted Fund	\$ 51,908,510	\$ 56,444,524	\$ 56,329,889	8.5%	\$ 58,618,787	4.1%
Restricted Fund	14,470,427	13,650,000	13,650,000	-5.7%	13,650,000	0%
Total Appropriations	\$ 66,378,937	\$ 70,094,524	\$ 69,979,889	5.4%	\$ 72,268,787	3.3%

Note: The fiscal 2004 appropriation does not include deficiencies, and the fiscal 2005 allowance does not reflect contingent reductions.