

R30B27
Coppin State College
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	\$13,144	\$13,957	\$13,803	\$659	\$14,659	\$856
Research/Public Service	0	13	414	414	414	0
Administration/Operations	22,513	27,041	27,248	4,735	28,534	1,286
Auxiliary Enterprises	6,043	5,933	5,942	-101	6,093	151
Scholarships & Fellowships	6,333	6,596	6,486	153	6,810	324
Adjusted Grand Total	\$48,033	\$53,540	\$53,893	\$5,860	\$56,510	\$2,617
 General Funds	 20,513	 19,755	 18,693	 -1,820	 18,793	 100
Other Unrestricted Funds	15,475	17,887	18,778	3,303	19,581	803
Total Unrestricted Funds	35,988	37,642	37,471	1,483	38,374	903
Restricted Funds	12,045	15,898	16,422	4,377	18,136	1,714
Adjusted Grand Total	\$48,033	\$53,540	\$53,893	\$5,860	\$56,510	\$2,617
 Annual % Change		11.5%	0.7%		4.9%	

- Cost containment in fiscal 2003 and 2004 reduced general funds a total of \$1.8 million, or 8.9%.
- In fiscal 2005, general funds increase \$100,000 to provide for a capital program manager.
- Restricted funds are expected to increase \$1.7 million.

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	380.5	376.5	374.5	-6.0	374.5	0.0
Contractual FTEs	128.9	151.6	102.6	-26.3	106.1	3.5
Total Personnel	509.4	528.1	477.1	-32.3	480.6	3.5

Vacancy Data: Regular Positions

Turnover Expectancy	15.80	4.22%
Positions Vacant as of 12/31/03	20.00	5.30%

- Coppin lost 6 regular positions and 26 contractual positions between fiscal 2002 and 2004.
- 4.5 new contractual positions are budgeted in fiscal 2005 for additional adjunct faculty.

Analysis in Brief

Major Trends

Graduation and Retention Rates Increasing Modestly: From fiscal 2001 through 2005 estimates, Coppin expects to achieve a 7 percentage point increase in the second-year retention rate and a 4 percentage point increase in the six-year graduation rate.

Coppin Increases the Number of Teaching and Nursing Students: Undergraduate and graduate teaching students are expected to increase nearly 88% between fiscal 2001 and 2005; the number of nursing students is expected to increase from 379 in fiscal 2001 to 508 in fiscal 2005.

Issues

Administrative Personnel Increases: Out of a total increase of 14 filled positions between fiscal 2002 and 2004, the largest increases in personnel were for institutional support.

Faculty Salaries in Line with Funding Guideline Attainment: Coppin appears to be paying its faculty at rates consistent with its peer institutions when accounting for funding guideline attainment.

Faculty Workload Highest of the University System of Maryland Institutions: Faculty workload at Coppin exceeds the approved average for full-time equivalent faculty at University System of Maryland (USM) institutions.

Recommended Actions

1. Concur with Governor's allowance.

Updates

Coppin State College Seeks Name Change: President Battle requested that Coppin State College be renamed Coppin State University to better reflect its undergraduate and graduate program offerings.

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University System of Maryland

Operating Budget Analysis

Program Description

Coppin State College (Coppin) is a historically black institution focusing on the needs of minority and economically disadvantaged students from Baltimore City. The college offers selected baccalaureate and master's programs in the liberal arts and sciences and selected professions, while enhancing its strong mission of service to the community and continuing dedication to the training of teachers. Coppin's philosophy of admission is to assist students with a broad range of academic preparation and abilities to fulfill their potential and become successful.

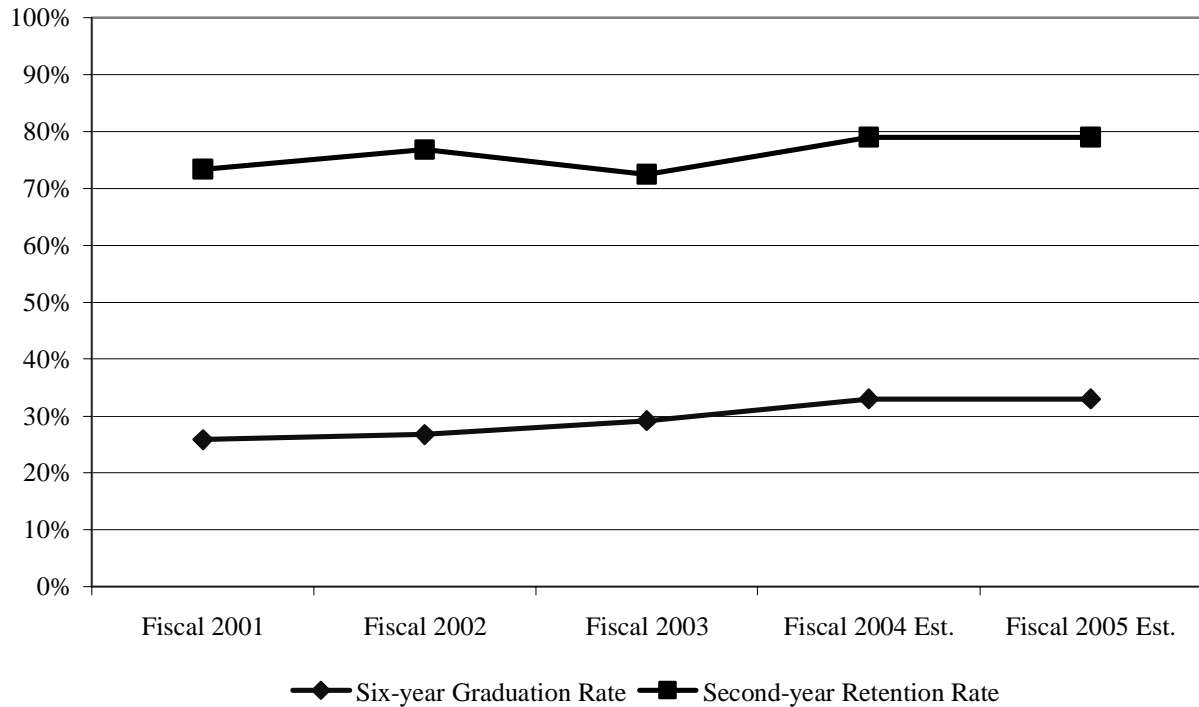
Coppin's mission is to collaborate with public service agencies; to encourage faculty, staff, and students to participate in public service endeavors involving residents of Baltimore's central city; and to work closely with the community organizations to assess the needs of the community. In particular, Coppin works closely with Baltimore City public schools to provide teacher preparation programs, graduating a significant number of teachers and administrators who are employed by the schools. In addition, Coppin has interactive affiliations with a variety of health, social welfare, and private agencies in Baltimore City.

Performance Analysis: Managing for Results

The performance measures for Maryland's four-year public colleges and universities focus on graduation and retention rates for all students and African American students. Due to the shortage of workers in critical fields such as nursing and teaching, higher education institutions are placing importance on tracking students graduating from and entering the workforce in those fields. The following discussion of performance measurements tracks progress over a period of years and compares Coppin to its nationwide peer group.

Six-year graduation and second-year retention rates are of importance to Coppin, whose student population includes many first-generation college-goers. **Exhibit 1** shows both of these measures for all students at Coppin. The goal is to increase the six-year graduation rate from 22% in fiscal 1999 to 33% in fiscal 2004. The data shows that this rate is steadily increasing, approximately 3 percentage points per year.

**Exhibit 1
Trends in Retention and Graduation Rates**

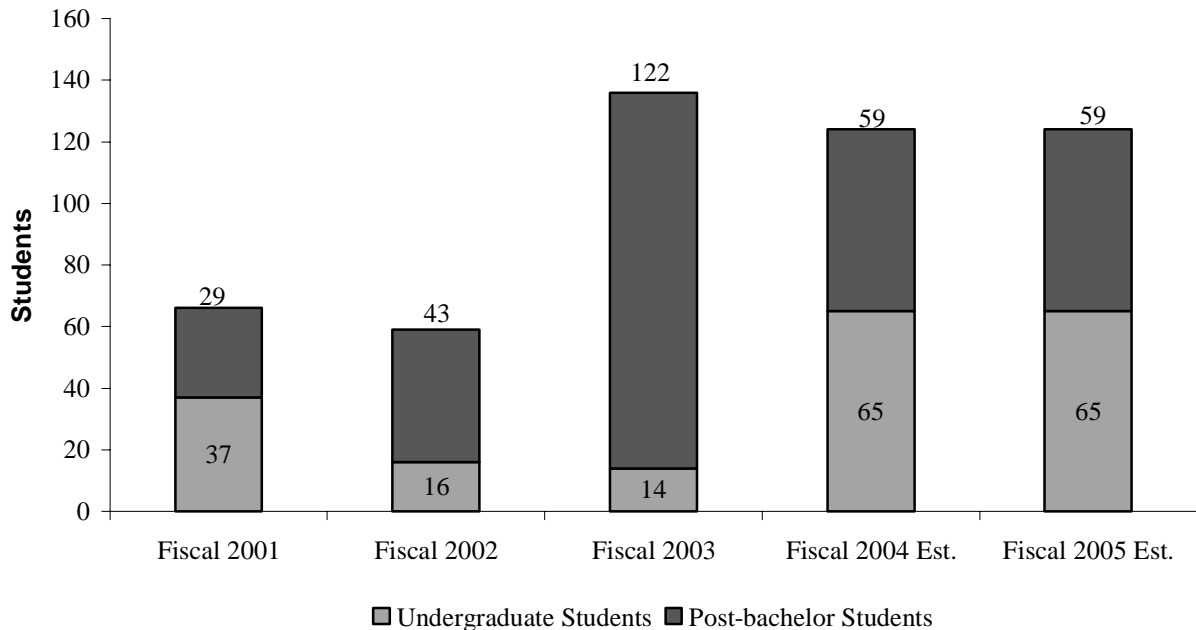


Source: Coppin State College

The goal for the second-year retention rate is a 2 percentage point increase from fiscal 1999 to fiscal 2004, from 77% to 79%. In fiscal 2003, the percent retained dropped 4 percentage points, yet Coppin is predicting a rebound from this decrease and is estimating achieving the 79% goal. **The Department of Legislative Services (DLS) recommends the President comment on the fiscal 2004 and 2005 estimates in light of the fiscal 2003 decrease. The President should also discuss the impact of access and success funds which are aimed at improving retention and graduation rates at the historically black institutions (HBI).**

Exhibit 2 shows the number of students that completed teacher training programs at the undergraduate and graduate levels from fiscal 2001 through 2005 estimates. The actual numbers, from fiscal 2001 through 2003, show a decrease in undergraduate students, but a large increase in post-bachelor students in fiscal 2003. However, the estimates for both categories are expected to change dramatically in fiscal 2004 and 2005. **The President should provide an explanation for the dramatic changes anticipated in fiscal 2004 and 2005.**

Exhibit 2
Students Completing Undergraduate and Post-bachelor Teaching Training Programs

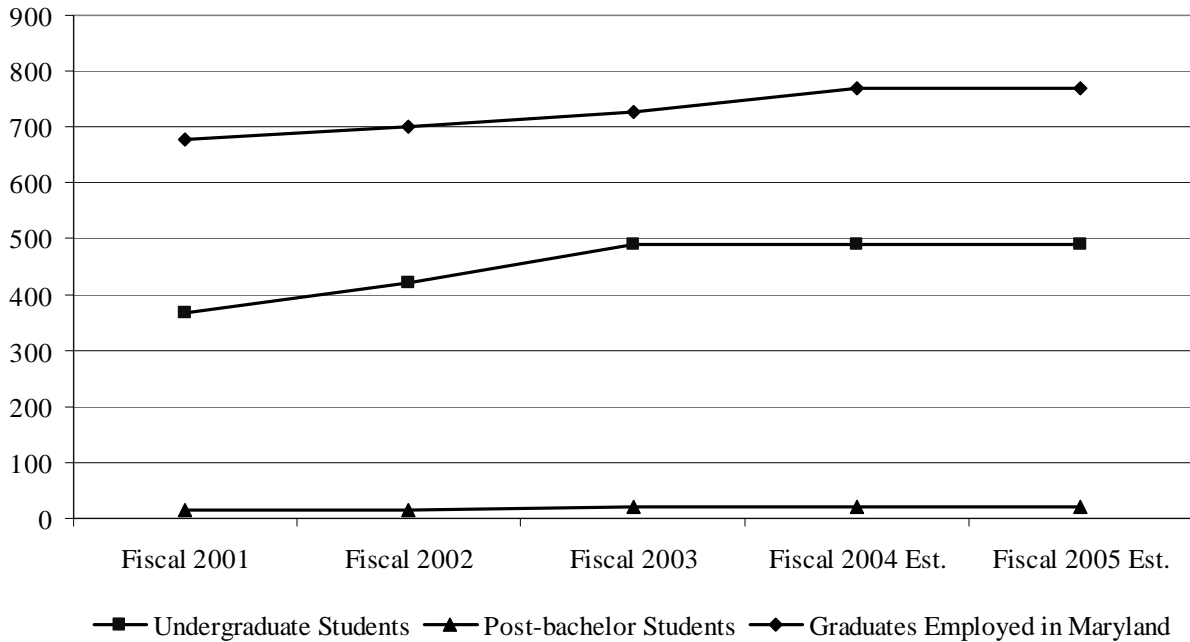


Source: Coppin State College

Coppin has quite a few undergraduate students and a small number of graduate students enrolled in nursing programs. **Exhibit 3** shows the enrollment in nursing programs from fiscal 2001 through the 2005 estimates, as well as the number of graduates employed in Maryland. Coppin’s goal is for the number of nursing graduates employed in Maryland to increase from 600 in fiscal 1999 to 770 by fiscal 2004. Coppin expects to reach this goal, though it is a 6% increase over the fiscal 2003 actual number.

It is unclear how the number of students enrolled in nursing programs translates to a number employed in Maryland; the number employed in Maryland is high in comparison to the total number of students enrolled in nursing programs at Coppin. **Therefore, DLS recommends the President explain the correlation and also how it expects to achieve a higher number of employed nursing graduates when the number of nursing students is not expected to increase.**

**Exhibit 3
Nursing Students and Nursing Graduates that are Employed in Maryland**



Source: Coppin State College

Coppin also hopes to increase the number of students in other graduate and undergraduate programs, specifically in management science and computer science. Coppin estimates a total of 634 undergraduates will enroll in these programs in fiscal 2004 and 2005, a modest increase over fiscal 2003. Graduate students are expected to remain at 97 from fiscal 2003 through 2005.

The median salary of Coppin graduates is around \$32,000 per year. Coppin hopes to increase the ratio of the median graduates’ salary to the average annual salary of the civilian workforce with a bachelor’s degree from the eighty-sixth percentile to the ninetieth percentile by fiscal 2004. Coppin estimates the ratio to be at the eighty-fourth percentile in fiscal 2004 but is hoping to meet the ninetieth percentile goal in fiscal 2005.

Fiscal 2004 Actions

Impact of Cost Containment

Cost containment in fiscal 2004 reduced Coppin’s general funds 4.1%, or \$797,048, to \$18.7 million. Tuition and fee revenue decreased \$818,955 as well due to a decline in enrollment, though the tuition rate increase from fiscal 2003 to 2004 added \$148,000.

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Coppin’s current unrestricted funds by program and the revenues by source are shown in **Exhibit 4**. Instruction increases slightly, \$203,000, between fiscal 2002 and 2004, but institutional support increases \$650,000 (7.1%) and operations and plant maintenance increases \$1.46 million. Institutional support was increased to fully implement the PeopleSoft project and also to utilize contractual services, supplies, and equipment costs.

Academic support and student services decrease a total of \$703,000 (11%) and scholarships and fellowships also decrease 8.4%. Although Coppin did not raise tuition during fiscal 2003 like most University System of Maryland (USM) institutions, it appears from the program changes that core educational programs are being reduced while institutional support and operations are increasing. **Therefore, DLS recommends the President explain these changes and the large increase in institutional support and operation and maintenance of plant in light of cost containment.**

Exhibit 4
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2002 – 2005
(\$ 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	\$10,050	\$10,253	\$203	2.0%
Academic Support	3,017	2,348	-669	-22.2%
Student Services	3,126	3,093	-33	-1.1%
Institutional Support	9,200	9,850	650	7.1%
Operation and Maintenance of Plant	4,161	5,628	1,467	35.3%
Scholarships and Fellowships	\$394	\$361	-33	-8.4%
Subtotal Education and General	\$29,948	\$31,533	\$1,585	5.3%
Auxiliary Enterprises	\$6,040	\$5,939	-\$101	-1.7%
Funds specific to HBIs	1,475	3,625	2,150	145.8%
Total	\$37,465	\$41,096	\$3,631	9.7%
<u>Revenues</u>				
Tuition and Fees	\$9,609	\$12,605	\$2,996	31.2%
General Funds	20,513	18,694	-1,819	-8.9%
Other	1,189	233	-956	-80.4%
Subtotal	\$31,311	\$31,532	\$221	0.7%
Auxiliary Enterprises	\$5,206	\$5,939	\$733	14.1%
Transfers (to) from Fund Balance	-528	0	0	0.0%
Total	\$35,989	\$37,471	\$1,482	4.1%
Funds specific to HBIs*	1,475	3,625	2,150	145.8%
Adjusted Total	\$37,465	\$41,096	\$3,631	9.7%

* Funds for access/success program and HBI enhancement grants.

HBI = Historically Black Institutions

Source: Governor's Budget Books, fiscal 2004 and 2005

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Revenues increase only from tuition and fees and auxiliary enterprises, while general funds, as well as grants and contracts, both decrease. However, Coppin received \$1.5 million in fiscal 2002 for the Access and Success Program. Fiscal 2002 is the fourth year these funds were available. In fiscal 2004, enhancement funding was allocated in addition to access and success grants. Coppin received \$2.1 million to pay for pre-design services for capital projects. With these funds, total current unrestricted funds (CUF) increased 9.7% from fiscal 2002 to 2004. **The President should comment on the impact of the Office of Civil Rights (OCR) enhancement funds.**

Governor's Proposed Budget

The changes in CUF from the fiscal 2004 working appropriation to the fiscal 2005 allowance are shown in **Exhibit 5**. Overall spending rises by 2%. Most of the additional funding supports operations and plant maintenance (\$776,000). Academic support increases slightly, 7.4%, but is still lower than the fiscal 2002 level. Instruction increases only modestly (3.9%). Student services and scholarships and fellowships are reduced further, 6.8% and 36%, respectively.

A 5% increase in tuition and fee revenue and a \$100,000 increase in general funds finance most of the additional expenses. There is also OCR enhancement and access and success funding in the allowance and assuming it is divided equally, each of the historically black institutions would receive \$3.0 million. Coppin also receives a \$500,000 grant through the Maryland Higher Education Commission (MHEC) for one-time costs. With these funds, Coppin plans to convert adjunct faculty positions to regular positions and fill current vacancies in strategic academic and administrative departments. Coppin's total general funds in fiscal 2005 remain unchanged for fiscal 2004 assuming equal distribution of the enhancement funds. **The President of Coppin State College should discuss why the college is using a one-time grant from MHEC to support ongoing enhancements. The President should also comment on the impact of the HBI enhancement grants.**

Exhibit 5
Current Unrestricted Funds
Fiscal 2004 – 2005
(\$ 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	\$10,253	\$10,650	\$397	3.9%
Research	0	0	0	0.0%
Public Service	0	0	0	0.0%
Academic Support	2,348	2,522	174	7.4%
Student Services	3,093	2,884	-209	-6.8%
Institutional Support	9,850	9,601	-249	-2.5%
Operation and Maintenance of Plant	5,628	6,404	776	13.8%
Scholarships and Fellowships	361	230	-131	-36.3%
Subtotal Education and General	\$31,533	\$32,291	\$758	2.4%
Auxiliary Enterprises	\$5,939	\$6,083	\$144	2.4%
Funds specific to HBIs	3,625	3,000	-625	-17.2%
One-time Grants	0	500	500	100.0%
Total	\$41,096	\$41,874	\$778	1.9%
<u>Revenues</u>				
Tuition and Fees	12,605	13,264	659	5.2%
General Funds	18,694	18,794	100	0.5%
Other	233	233	0	0.0%
Subtotal	\$31,532	\$32,291	\$759	2.4%
Auxiliary Enterprises	\$5,939	\$6,083	\$144	2.4%
Transfers (to) from Fund Balance	0	0	0	0.0%
Total	\$37,471	\$38,374	\$903	2.4%
Funds specific to HBIs*	3,625	3,000	-625	-17.2%
One-time Grants	0	500	500	100.0%
Adjusted Total	\$41,096	\$41,874	\$778	1.9%

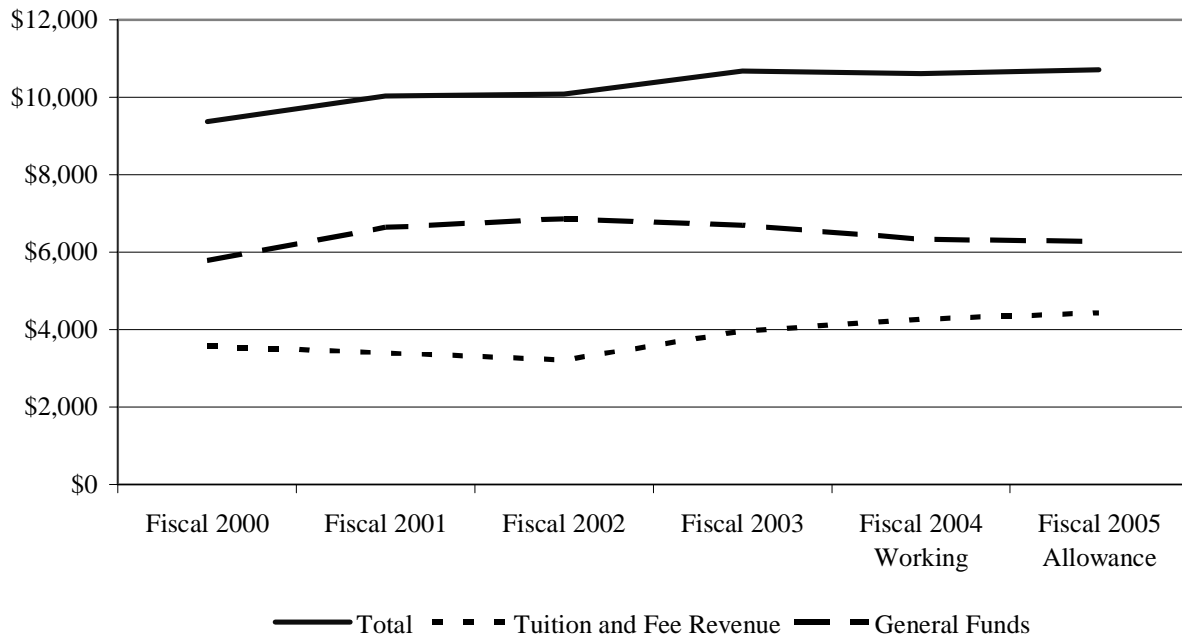
* Assumes dollars for access/success and HBI enhancement grants are allocated evenly among eligible institutions in fiscal 2005.

Source: Governor's Budget Books, fiscal 2005

Tuition and Fee and General Fund Revenues

Exhibit 6 shows the tuition and fee and general fund revenues from fiscal 2000 through 2005 since they are the primary sources of operating revenue available to Coppin. The college strives to keep tuition rates affordable for its student population, and this chart shows that tuition and fee revenue per full-time equivalent student (FTES) remains much lower than general fund revenues per FTES. Coppin relies more on State funding than any other USM institution due to the nature of its student population. General funds per FTES do not decrease as much at Coppin as at the other institutions, but they are not increasing despite the OCR funding. This is not attributable to enrollment, as FTES increase an average of 2% per year over this time period. FTES increased from 2,768 to 2,948, or 6.5%, from fiscal 2000 through 2004, and are expected to increase another 44 students (1.4%) in fiscal 2005.

**Exhibit 6
Tuition and Fee and General Fund Revenues
Per Full-time Equivalent Student**



Source: Governor’s Budget Books, fiscal 2003 to 2005; Coppin State College.

Like the other USM institutions, the fiscal 2005 tuition and fee revenue in the Governor’s Budget Books does not include revenue related to enrollment growth. Coppin is not planning to cap enrollment at the 2004 level of 2,948 FTES; therefore, the tuition and fee revenue and total revenues in Exhibit 6 are understated for fiscal 2005.

Issues

1. Administrative Personnel Increases

In the 2003 *Joint Chairmen's Report*, the committees stated that their intent for higher education was for 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.

Coppin filled 14 more positions in fiscal 2004 than in fiscal 2002, as shown in **Exhibit 7**. Institutional support was increased by 11 positions, as compared to 4 in instruction. The reduction of 6 positions impacted academic support and student services. From this data, it appears that core student services, such as libraries and computer labs, are losing resources, while the administrative functions of the university are gaining resources. **The President should explain why personnel for instruction and institutional support are nearly equal and why administration is increasing at the expense of instruction during cost containment.**

Exhibit 7
Filled Regular Positions by Budget Program
Coppin State College
Fiscal 2002 and 2004

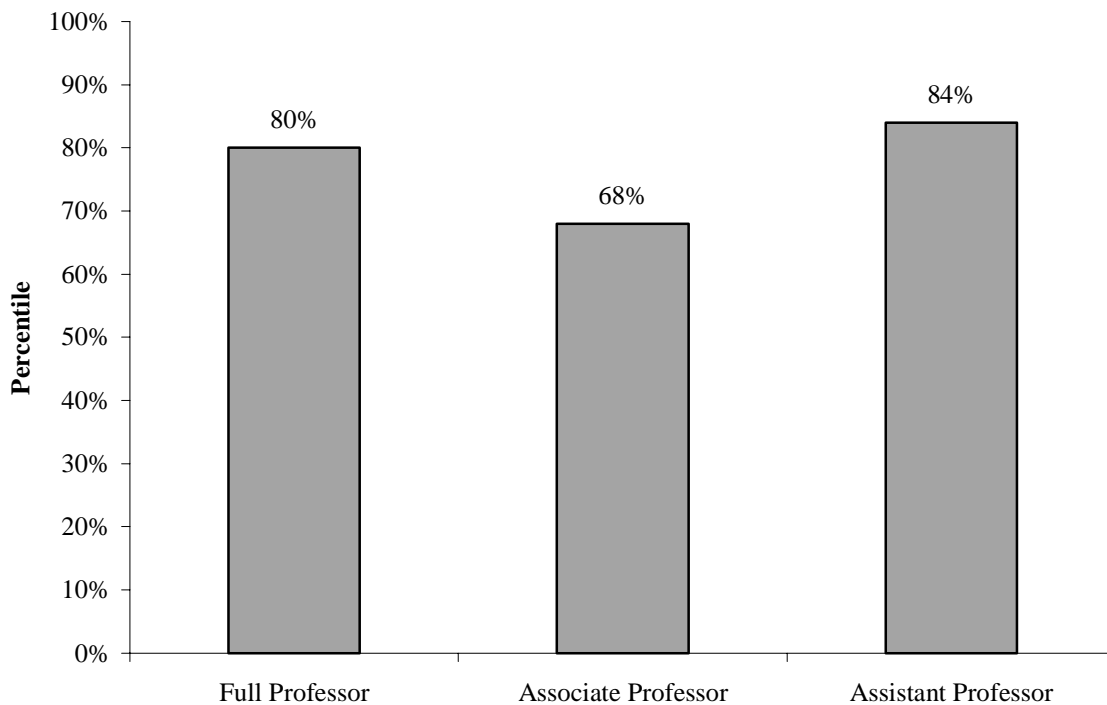
<u>Budget Program</u>	<u>FY 2002</u>		<u>FY 2004</u>	
	<u>FTEs</u>	<u>%FTEs</u>	<u>FTEs</u>	<u>%FTEs</u>
Instruction	116	34.2%	120	34.0%
Research	0	0.0%	0	0.0%
Public Service	0	0.0%	0	0.0%
Academic Support	37	10.9%	32	9.1%
Student Services	48	14.2%	47	13.3%
Institutional Support	100	29.5%	111	31.4%
Operations and Maintenance of Plant	31	9.1%	33	9.3%
Auxiliary Enterprises	7	2.1%	10	2.8%
Scholarships and Fellowships	0	0.0%	0	0.0%
Hospitals	0	0.0%	0	0.0%
Total	339	100.0%	353	100.0%

Source: Coppin State College

2. Faculty Salaries in Line with Funding Guideline Attainment

Faculty salary levels are another factor to consider in measuring efficiency. The data in **Exhibit 8** are from the American Association of University Professors 2002 – 2003 faculty compensation survey. For this analysis, Coppin 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 the 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 seventy-fifth percentile in terms of total resources available.

Exhibit 8
Faculty Salaries Compared to Peer Institutions



Source: American Association of University Professors; Fiscal 2003

Faculty salaries at Coppin range from the sixty-eighth percentile to the eighty-fourth percentile amongst the college's peers. Funding guideline attainment in fiscal 2003 was estimated at 82% of the 75th percentile of peers, suggesting that salaries at Coppin are high relative to guideline attainment. **The President of Coppin State College should discuss the competitiveness of the college's faculty salaries.**

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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 Workload Highest of the University System of Maryland Institutions

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 the historically black institutions 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.

Exhibit 9 shows that faculty workload is already an area where Coppin is achieving efficiencies. Since fiscal 2000, Coppin has been higher than the average workload range, and in fiscal 2002 was a full two courseloads per FTE faculty higher than the USM average. **The President should comment on how average faculty workload at Coppin compares to its national peer institutions and how it relates to the changes in personnel composition discussed above.**

Exhibit 9
Faculty Workload for Tenured and Tenure-Track Professors

	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Coppin State College	6.9	8.9	9.2	9.2	7.9
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.

Updates

1. Coppin State College Seeks Name Change

President Battle requested that Coppin State College be renamed Coppin State University to better reflect its undergraduate and graduate program offerings. The Board of Regents approved this request on September 12, 2003, and House Bill 893 of 2004 has been submitted to the General Assembly for this change.

Current and Prior Year Budgets

Current and Prior Year Budgets Coppin State College (\$ 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	\$20,578	\$18,241	\$38,819	\$12,425	\$51,244
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	564	564	4,222	4,786
Cost Containment	-823	0	-823		-823
Reversions and Cancellations	0	-918	-918	-749	-1,667
Actual Expenditures	\$19,755	\$17,887	\$37,642	\$15,898	\$53,540
Fiscal 2004					
Legislative Appropriation	\$19,490	\$19,630	\$39,120	\$16,422	\$55,542
Cost Containment	-797	0	-797	0	-797
Budget Amendments	0	-852	-852	0	-852
Working Appropriation	\$18,693	\$18,778	\$37,471	\$16,422	\$53,893

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

Fiscal 2003

\$564,000 in CUF was brought in through budget amendment from fund balance to defray the cost of payroll that was originally slated for furloughs. \$918,000 was reverted because the actual expenditures did not meet the appropriated amounts for student services, operation and maintenance of plant, and scholarships and fellowships. The \$4.2 million in current restricted funds corresponds to the amount of grants and contracts that exceeded appropriations. However, \$750,000 was reverted for research grants that will be continued in the following year.

Fiscal 2004

The reduction of CUF is due to a change in FTES and the corresponding student mix, as well as a reduction in full-time positions.

**Object/Fund Difference Report
Coppin State College**

<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	376.50	374.50	374.50	0	0%
02 Contractual	151.55	102.56	107.13	4.57	4.5%
Total Positions	528.05	477.06	481.63	4.57	1.0%
Objects					
01 Salaries and Wages	\$ 24,731,754	\$ 24,182,681	\$ 25,777,857	\$ 1,595,176	6.6%
02 Technical & Spec Fees	5,956,450	5,704,029	5,935,482	231,453	4.1%
03 Communication	417,610	467,840	429,203	-38,637	-8.3%
04 Travel	654,004	677,547	678,003	456	0.1%
06 Fuel & Utilities	1,426,379	2,112,457	2,160,164	47,707	2.3%
07 Motor Vehicles	114,320	37,691	36,006	-1,685	-4.5%
08 Contractual Services	7,158,485	6,651,537	6,724,546	73,009	1.1%
09 Supplies & Materials	1,619,766	1,597,634	1,626,792	29,158	1.8%
10 Equip - Replacement	59,228	78,616	78,616	0	0%
11 Equip - Additional	157,110	242,864	250,579	7,715	3.2%
12 Grants, Subsidies, Contracts	8,023,436	7,953,478	8,511,431	557,953	7.0%
13 Fixed Charges	3,221,626	3,168,333	3,181,701	13,368	0.4%
14 Land & Structures	0	1,018,648	1,120,513	101,865	10.0%
Total Objects	\$ 53,540,168	\$ 53,893,355	\$ 56,510,893	\$ 2,617,538	4.9%
Funds					
40 Unrestricted Fund	\$ 37,642,475	\$ 37,471,542	\$ 38,374,523	\$ 902,981	2.4%
43 Restricted Fund	15,897,693	16,421,813	18,136,370	1,714,557	10.4%
Total Funds	\$ 53,540,168	\$ 53,893,355	\$ 56,510,893	\$ 2,617,538	4.9%

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

**Fiscal Summary
Coppin State College**

<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	\$ 13,956,862	\$ 14,451,432	\$ 13,803,126	-1.1%	\$ 14,659,381	6.2%
02 Research	12,730	414,214	414,214	3153.8%	414,214	0%
04 Academic Support	3,799,243	4,099,415	3,676,245	-3.2%	3,704,385	0.8%
05 Student Services	4,617,323	4,772,644	4,477,825	-3.0%	4,643,165	3.7%
06 Institutional Support	13,448,714	11,689,131	12,544,780	-6.7%	13,234,404	5.5%
07 Operation and Maintenance of Plant	5,175,723	7,614,830	6,548,945	26.5%	6,952,034	6.2%
08 Auxiliary Enterprises	5,933,232	5,988,942	5,941,967	0.1%	6,092,744	2.5%
17 Scholarships And Fellowships	6,596,341	6,511,253	6,486,253	-1.7%	6,810,566	5.0%
Total Expenditures	\$ 53,540,168	\$ 55,541,861	\$ 53,893,355	0.7%	\$ 56,510,893	4.9%
Unrestricted Fund	\$ 37,642,475	\$ 39,120,048	\$ 37,471,542	-0.5%	\$ 38,374,523	2.4%
Restricted Fund	15,897,693	16,421,813	16,421,813	3.3%	18,136,370	10.4%
Total Appropriations	\$ 53,540,168	\$ 55,541,861	\$ 53,893,355	0.7%	\$ 56,510,893	4.9%

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