

R30B23
Bowie State University
 University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$22,270	\$31,111	\$33,053	\$1,943	6.2%
Other Unrestricted Funds	38,924	41,320	41,193	-127	-0.3%
Total Unrestricted Funds	61,194	72,431	74,246	1,816	2.5%
Restricted Funds	<u>13,451</u>	<u>15,118</u>	<u>15,118</u>	<u>0</u>	
Total Funds	\$74,645	\$87,549	\$89,364	\$1,816	2.1%

- General funds increase by \$1.9 million, or 6.2% over fiscal 2007.
- Other unrestricted funds decrease by \$126,986, or 0.3% due to loss of tuition and fee revenues.
- Total funds available for fiscal 2008 actually increase by \$2.7 million after accounting for one-time health insurance savings.

Personnel Data

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>
Regular Positions	427.00	466.00	466.00	0.00
Contractual FTEs	<u>133.50</u>	<u>133.50</u>	<u>133.50</u>	<u>0.00</u>
Total Personnel	560.50	599.50	599.50	0.00

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	33.74	7.24%
Positions Vacant as of 12/31/06	35.50	7.62%

- As of December 31, 2006, Bowie State University (BSU) has 35.50 vacancies. Of these, 33.50 are State-supported.

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

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Analysis in Brief

Major Trends

Increase in the Six-year Graduation Rate: The six-year graduation rate declined in fiscal 2005 but increased in fiscal 2006. This trend is expected to continue as rates increase to 45% and 47% in fiscal 2007 and 2008, respectively.

Enrollment Increases for Nursing Program: The number of undergraduates enrolled in nursing increased in fiscal 2006. This trend is expected to continue in fiscal 2007 and 2008.

Issues

Affordability at Bowie State University: BSU's mandatory fee increase for in-state undergraduates is the highest among University System of Maryland institutions.

Enrollment: This issue will examine BSU's steady decline in enrollment despite an upward trend in applications.

Access and Success for Maryland Historically Black Institutions (HBIs): Access and Success funds are utilized to improve student retention and graduation rates at Maryland's HBIs. This discussion will examine available cohort data to see if retention and graduation rates are improving.

Personnel: The number of filled positions in fiscal 2007 is 31 higher than in fiscal 2006. The growth is concentrated in instruction and institutional support.

Recommended Actions

1. Add budget language to restrict the expenditure of \$1.5 million to be used to improve student retention and graduation rates at Bowie State University until a report is submitted to the budget committees.

R30B23
Bowie State University
University System of Maryland

Operating Budget Analysis

Program Description

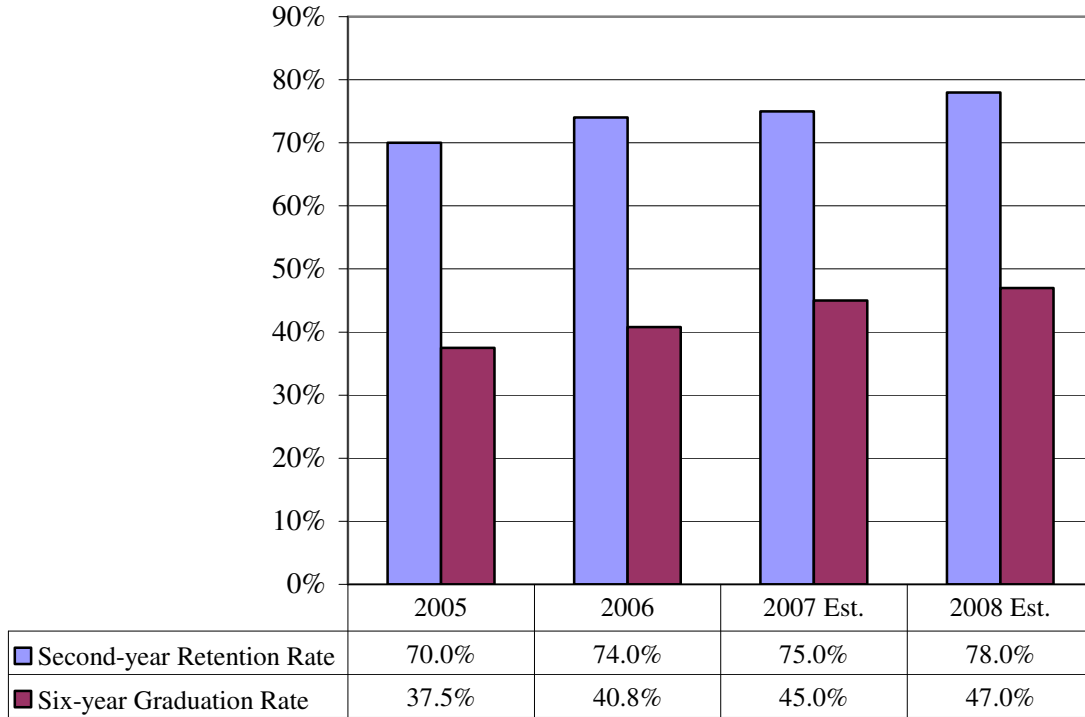
Bowie State University (BSU) was established in 1865 as Maryland's first historically black institution. BSU provides educational opportunities at the baccalaureate, master's, and doctoral levels for a diverse student population. The university offers a broad array of baccalaureate programs, including business, education, social work, nursing, selected professionally oriented master's programs, and doctoral degrees in education and educational leadership.

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 provides its students with a course of study that ensures a broad scope of knowledge and understanding that is deeply rooted in expanded research activities.

Performance Analysis: Managing for Results

It is BSU's goal to maintain and strengthen academic excellence and achieve effectiveness in meeting the educational needs of students and the State. By fiscal 2008, BSU's goal is to increase the second-year retention rate for all students to 78% as shown in **Exhibit 1**. BSU's six-year graduation rate declined in fiscal 2005 but increased in fiscal 2006. The upward trend is expected to continue in fiscal 2007 and 2008 to 45% and 47%, respectively.

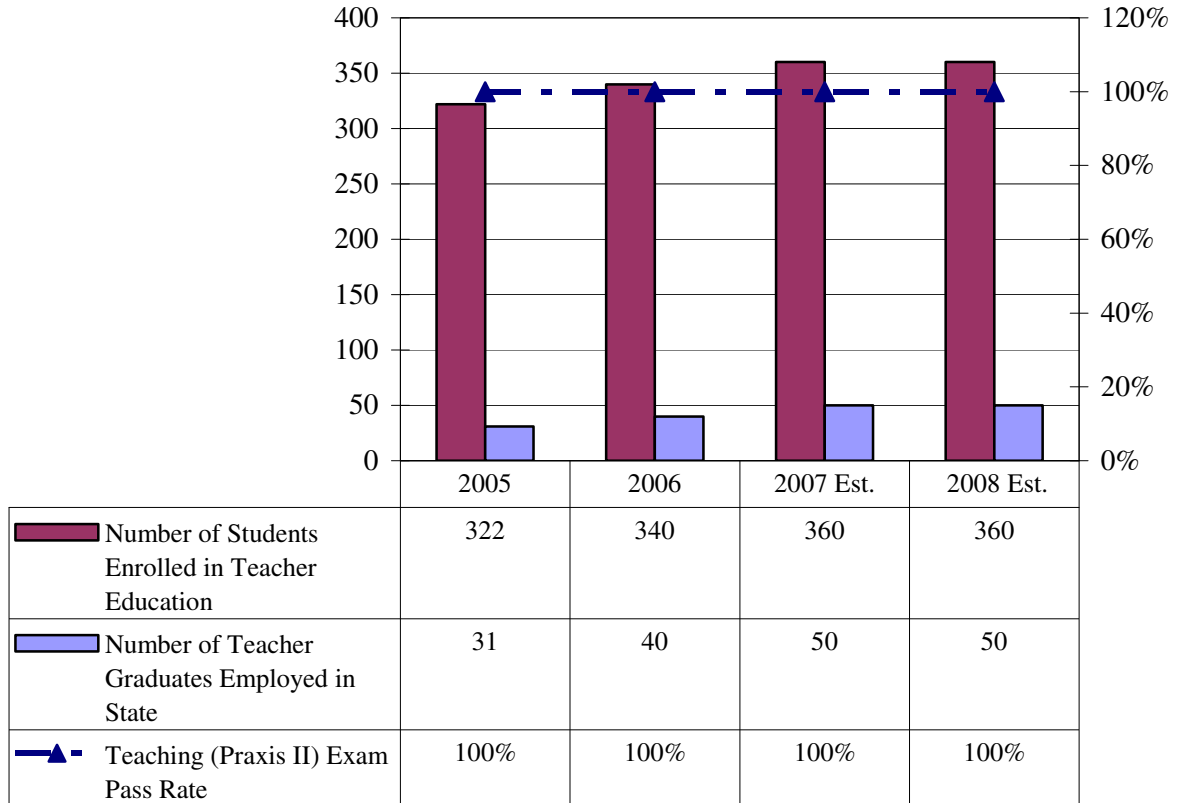
**Exhibit 1
Retention and Graduation Rates
Fiscal 2005-2008 Estimates**



Source: Governor’s Budget Books, Fiscal 2008

BSU is committed to increasing the State’s supply of qualified graduates in the high demand fields of education and nursing. **Exhibit 2** shows trends in teacher education at the university from fiscal 2005 to 2008. The number of undergraduates enrolled in teacher education in fiscal 2006 increased to 340 and is expected to continue this trend in fiscal 2007 and remain level in fiscal 2008 despite available spaces in the teacher education program at this time. The number of undergraduates who complete a teacher education program and pass Praxis II, a national exam required to teach in Maryland schools testing specialized teaching skills, is always at 100% because the university requires the students to pass the exam in order to graduate. However, the number of graduates from BSU’s teacher education employed in Maryland’s public schools is significantly lower than the number of students enrolled in teacher education. In fiscal 2006, there were 40 graduates employed in the State, and this number is expected to increase by 10 in fiscal 2007 and remain level in fiscal 2008. The number of students graduating from the teacher education program is needed to put the number of graduates teaching in Maryland in perspective. **The President should comment on the number of students graduating from teacher education programs compared to the number of graduates employed in the State. The President should also comment on why the number of undergraduates enrolled in teacher education programs will remain level in fiscal 2008.**

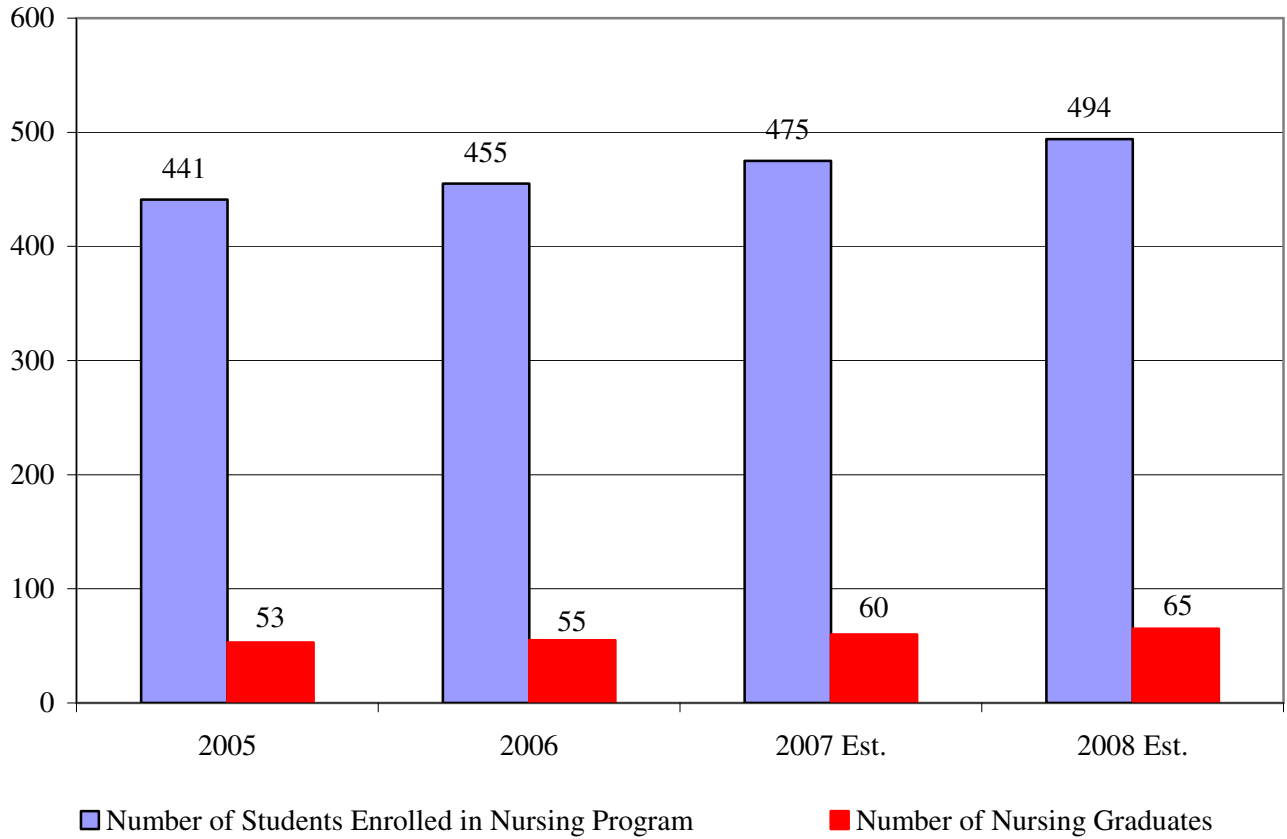
**Exhibit 2
Trends in Teacher Education
Fiscal 2005-2008 Estimates**



Source: Governor’s Budget Books, Fiscal 2008

Exhibit 3 shows trends in nursing programs from fiscal 2005 to 2008. The number of students enrolled in nursing programs slightly increased in fiscal 2006 to 455 students and this trend is expected to continue, reaching 494 students in fiscal 2008. BSU like other universities with nursing programs is limited in the number of students who may be accepted. The total number of applicants who may be admitted each year is fifty. This number is based on the ratio of faculty available to instruct the nursing student population. Each student declares nursing as a major, successfully completes required academic courses and is then eligible to apply for admission. However, that does not guarantee students will be admitted to the program. All applicants are required to have a minimum 2.75 cumulative GPA and a minimum 2.5 GPA in prerequisite science courses and must pass NURSE 101 with a $\geq 75\%$. The number of student graduates in undergraduate nursing increased in fiscal 2006 and is expected to slightly increase in fiscal 2007 and 2008 to 60 and 65, respectively.

Exhibit 3
Trends in Nursing
Fiscal 2005-2008 Estimates



Source: Governor's Budget Books, Fiscal 2008

Governor’s Proposed Budget

As **Exhibit 4** shows, the general fund allowance for fiscal 2008 is \$33 million. This reflects an increase of approximately \$1.9 million from fiscal 2007. Other unrestricted funds decrease by 0.3% which is attributed to a 3.1% loss of revenue for tuition and fees.

Exhibit 4
Governor’s Proposed Budget
Bowie State University
(\$ in Thousands)

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$22,270	\$31,111	\$33,053	\$1,943	6.20%
Other Unrestricted Funds	38,924	41,320	41,193	-127	-0.30%
Total Unrestricted Funds	61,194	72,431	74,246	1,816	2.50%
Restricted Funds	13,451	15,118	15,118	0	
Health Insurance Savings*		-879		879	
Total Funds	\$74,645	\$86,670	\$89,364	\$2,695	3.1%

* One-time savings available for expenditure in fiscal 2008

Unrestricted fund budget changes in the allowance by program are shown in **Exhibit 5**. This exhibit considers only unrestricted funds which are comprised mostly of general funds and tuition and fee revenues. From fiscal 2006 through 2007, academic and institutional support increased the most at 39.9% and 38.2%, respectively. Scholarships/fellowships and operation and maintenance will increase the most in fiscal 2008 at 10.3% and 7.2%, respectively. From fiscal 2006 to 2007, tuition and fee revenues increased 5.1% while general funds increased 39.7%. Beginning in fiscal 2007, \$1.5 million in Access/Success program funds were moved from the Maryland Higher Education Commission’s (MHEC) budget to the institution’s budget. Adjusting for this, general funds increased 33.0% from fiscal 2006 to 2007. However, in fiscal 2008 tuition and fee revenues are expected to decrease by 3.0%, and general funds are expected to increase by 6.2%. The fiscal 2007 budget overstates both enrollment and tuition and fee revenues resulting in a decrease in tuition and fee revenues from fiscal 2007 to fiscal 2008.

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

	FY 2006	FY 2007	% Change	FY 2008	FY 07-08	FY 07-08
	<u>Actual</u>	<u>Working</u>	<u>FY 06-07</u>	<u>Allowance</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Expenditures</u>						
Instruction	\$21,084	\$24,393	15.7%	\$24,518	\$125	0.5%
Research	6	0	-100.0%	-5	-5	0.0%
Public Service	28	12	-55.9%	12	0	0.0%
Academic Support	3,566	4,989	39.9%	5,012	23	0.5%
Student Services	2,927	3,901	33.3%	3,922	22	0.6%
Institutional Support	12,739	17,608	38.2%	17,467	-141	-0.8%
Operation and Maintenance of Plant	8,111	8,100	-0.1%	8,686	586	7.2%
Scholarships and Fellowships	4,115	3,878	-5.8%	4,277	399	10.3%
Subtotal Education and General	52,575	62,881	19.6%	63,890	1,010	1.6%
Auxiliary Enterprises	\$8,619	9,550	10.8%	10,356	806	8.4%
Total	\$61,194	72,431	18.4%	74,246	1,816	2.5%
Funds Specific to HBIs*	2,557	1,244	-51.4%	1,244	0	0.0%
Adjusted Total	\$63,752	73,675	15.6%	75,490	1,816	2.5%
<u>Revenues</u>						
Tuition and Fees	28,381	29,815	5.1%	28,911	-903	-3.0%
General Funds	22,270	31,111	39.7%	33,053	1,943	6.2%
Other	1,156	1,690	46.2%	1,383	-307	-18.2%
Subtotal	51,806	62,615	20.9%	63,347	732	1.2%
Auxiliary Enterprises	10,243	11,365	11.0%	11,901	536	4.7%
Transfers (to) from fund balance	-855	-1,549	81.2%	-1,002	547	-35.3%
Total	61,194	72,431	18.4%	74,247	1,816	2.5%
Funds Specific to HBIs*	2,557	1,244	-51.4%	1,244	0	0.0%
Adjusted Total	63,752	73,675	15.6%	75,490	1,816	2.5%

HBI: Historically Black Institutions

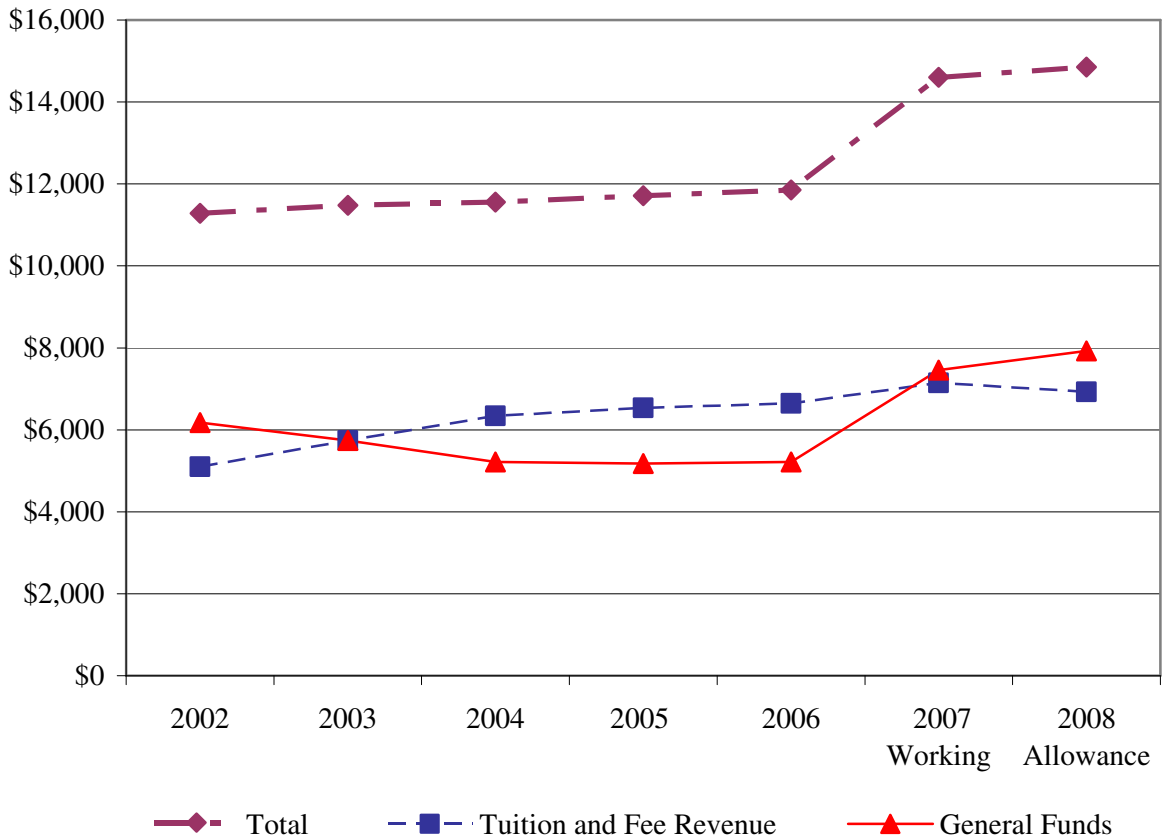
*Funds for Access/Success program and HBI enhancement funds for fiscal 2006. Beginning fiscal 2007, funds only include HBI enhancement funds from MHEC's budget as the Access/Success funds are included in the institution's budget.

Source: Governor's Budget Books, Fiscal 2008

Tuition and Fees and General Fund Revenues

Exhibit 6 shows tuition and fees and general fund revenues per full-time equivalent student (FTES) between fiscal 2002 and 2008. In fiscal 2003 tuition and fees increased significantly and surpassed general funds per FTES in fiscal 2004. General funds per FTES declined between fiscal 2003 and 2006 but increased in fiscal 2007. This trend is expected to continue in fiscal 2008 when general funds per FTES will surpass tuition and fees per FTES. The decline in tuition and fee revenue per FTES in fiscal 2008 reflects the fiscal 2007 budget overstating tuition and fee revenues.

Exhibit 6
Tuition and Fees and General Fund Revenues
Per Full-time Equivalent Student
(\$ in Thousands)
Fiscal 2002-2008 Estimates



Source: Governor’s Budget Books, Fiscal 2008

Issues

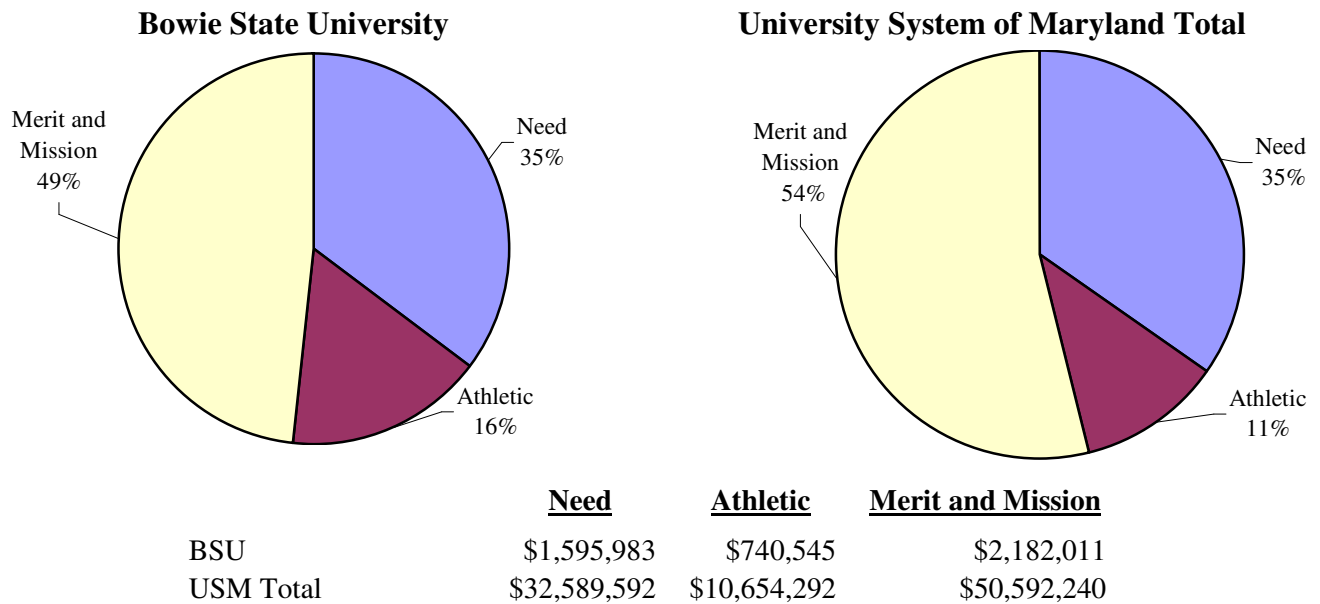
1. Affordability at Bowie State University

Affordability continues to be a concern for Maryland public education. The fiscal 2008 allowance provides funds to freeze in-state undergraduate tuition. However, institutions are able to increase the mandatory fees that students are required to pay. In fiscal 2007 BSU’s mandatory fees increased to \$1,444, a 20.8% increase over fiscal 2006. Although the mandatory fee increase (14.7%) is expected to be slightly smaller in fiscal 2008, BSU still has one of the highest combined tuition and fee increases among the University System of Maryland (USM) institutions. Mandatory fees are expected to make up approximately 28% of the total tuition and fee rate in fiscal 2008. **The President should comment on the significant increases in mandatory fees and provide an overview of what these fees cover.**

Trends in Institutional Aid

Another factor that affects affordability is financial aid. Categories of institutional financial aid include need, athletic, merit, and mission. The University System of Maryland institutions have committed to increasing institutional need-based aid for students. In fiscal 2007, 35% of institutional aid across USM was need-based, 54% merit and mission, and 11% was athletic as shown in **Exhibit 7**. BSU varies slightly in the merit and athletic categories but is overall consistent with USM. BSU expects a 10% increase in need-based and merit-based aid in fiscal 2008.

Exhibit 7
Institutional Financial Aid
Fiscal 2007 Estimate



Source: University System of Maryland

The Maryland Higher Education Commission is in the process of developing a Financial Aid Information System (FAIS) database. The FAIS data collected provides a profile of those students receiving financial aid. The FAIS data has information for institutional aid awarded at BSU for fiscal 2005 for students that completed a Free Application for Federal Student Aid to determine a student's expected family contribution (EFC). In general, the lower a student's EFC, the greater a student's financial need. Certain students with very low family income automatically qualify for a \$0 EFC, *i.e.*, no family contribution. **Exhibit 8** shows the percent of awards made for need-based and merit, mission, athletic, and other aid at each EFC category. The majority of the awards for need-based aid were to students in the \$0 to \$2,499 categories, while students receiving merit, mission, athletic, and other aid were spread out among every EFC category.

Exhibit 8
Percent of Institutional Financial Aid Awards by EFC
Fiscal 2005

<u>EFC Category</u>	<u>Need-based</u>	<u>Other</u>
0	41.7%	21.9%
\$1 – \$2,499	38.3%	20.0%
\$2,500 – \$4,999	15.8%	15.7%
\$5,000 – \$9,999	3.1%	17.5%
\$10,000 – \$19,999	1.1%	15.7%
\$20,000 +	0.0%	9.2%

EFC: Expected Family Contribution

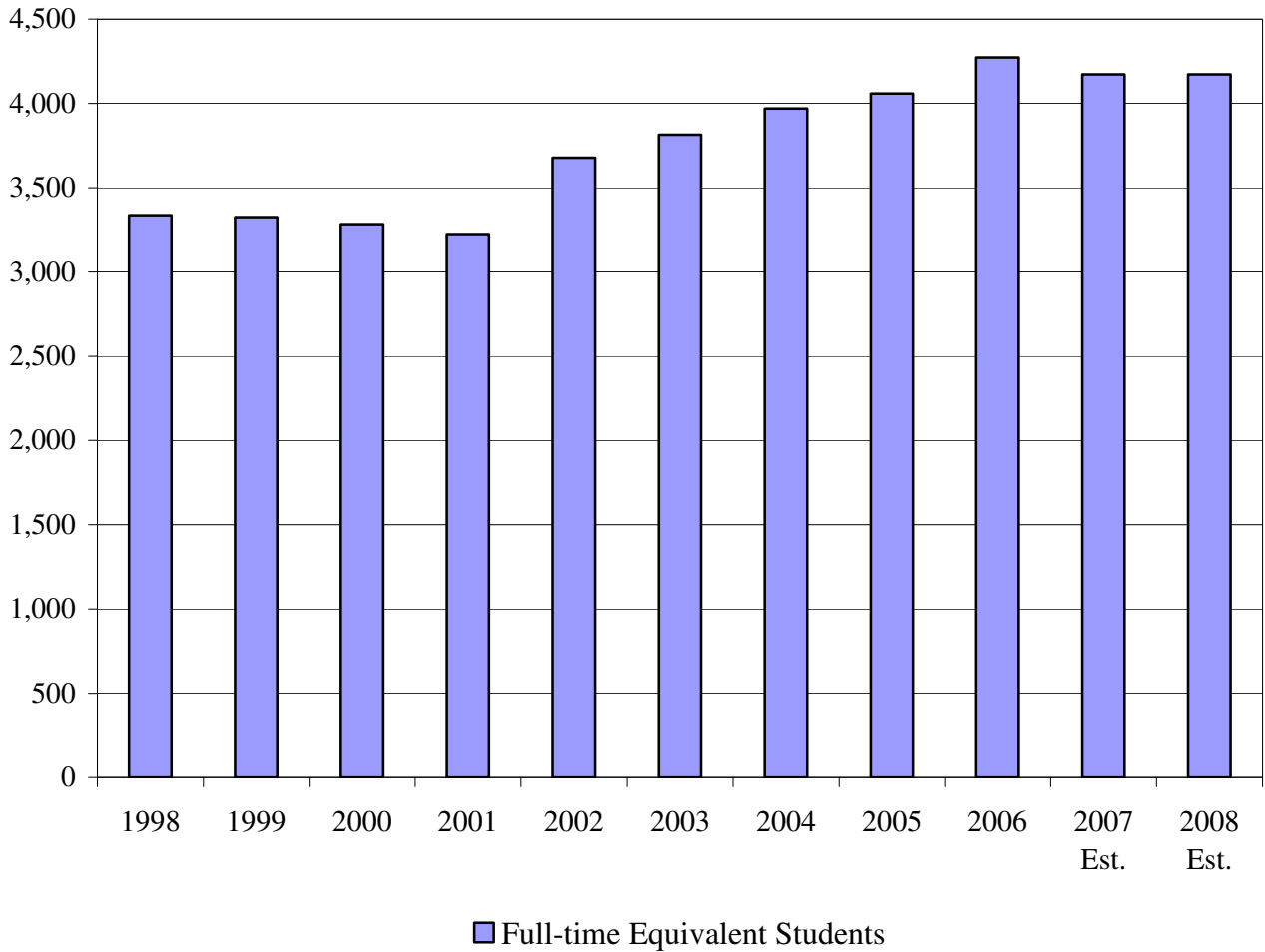
Note: Does not include work study. Other includes merit, mission, athletic, and other aid.

Source: University System of Maryland

2. Enrollment

In fiscal 2007, USM projected an increase of 96 FTES at BSU. However, BSU's FTES enrollment declined. As shown in **Exhibit 9**, fiscal 2007 marks the first enrollment decline since fiscal 2001. Tuition and fee revenues will fall short of expectations in fiscal 2007 due to the decline.

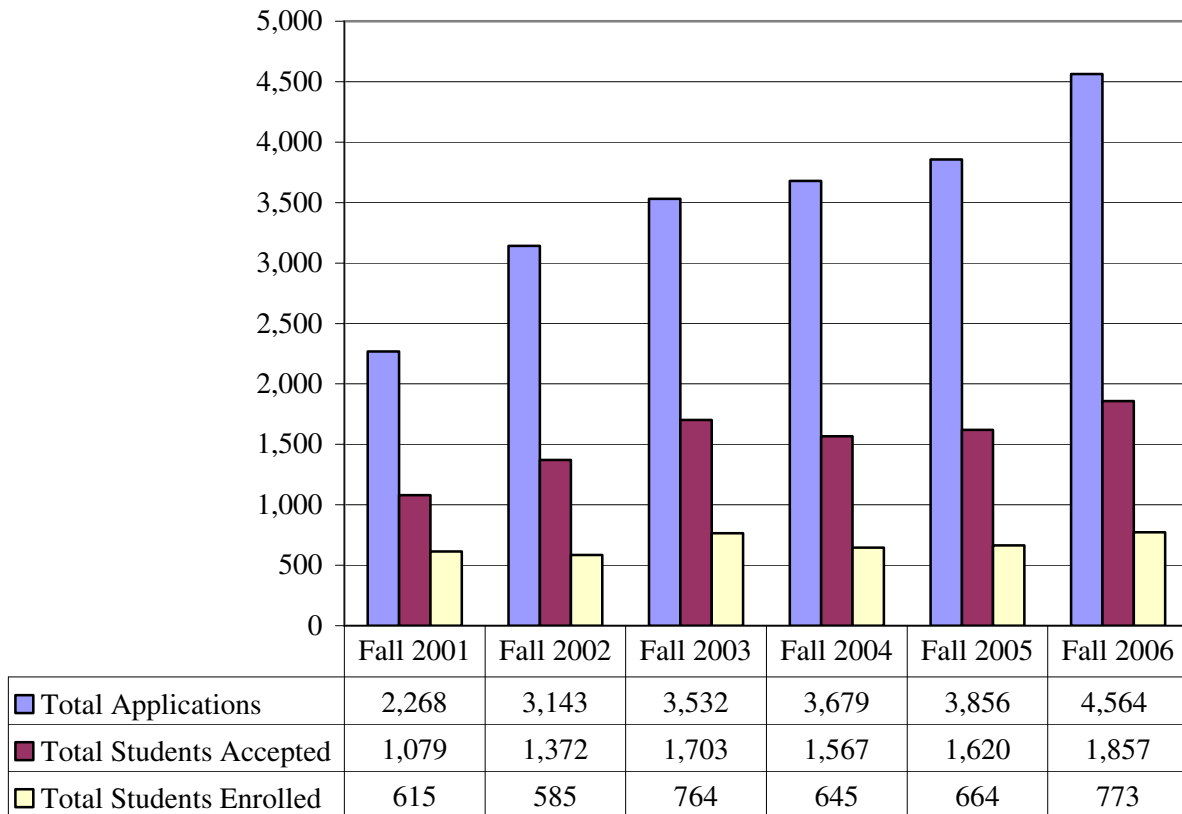
Exhibit 9
Trends in FTES Enrollment
Fiscal 1998-2008 Estimates



Source: Governor's Budget Books, Fiscal 2008; Maryland Higher Education Commission

This past interim the Department of Legislative Services (DLS) conducted research on applications for first time students at public four-year institutions. **Exhibit 10** shows the total number of applications BSU received from fall 2001 to fall 2006 as well as the number of students accepted and the number of students enrolled. The number of students applying and accepted increased significantly during this time period by 101% and 72%, respectively. However, the number of students that end up enrolling after being accepted (known as the yield) fluctuates with an overall increase of approximately 27%.

Exhibit 10
Trends in Applications and Acceptance



Source: Maryland Higher Education Commission

BSU states that all qualified applicants are accepted. Admissions criteria at Bowie State University have not changed in the last five years, but there are future plans that will include less emphasis on SAT/ACT scores and more emphasis on high school courses and grades. In an effort to increase enrollment, BSU is looking into online applications to increase response time and the application completion rate. BSU is also engaging in more recruitment events on and off campus. In spring 2006 placement testing sessions were scheduled in the major feeder high schools to increase the yield of admitted students by allowing them to take the placement test and register in their high

schools. The net result of these efforts increased the total number of applications for fall 2006. The acceptance rate was consistent as in previous years, but due to the increase in applicants, the number of students that enrolled or yield significantly increased in fall 2006. Despite this increase, BSU's total full-time equivalent student enrollment is expected to decline in fiscal 2007 (2006-2007 academic year). **The President should comment on what efforts BSU is taking to address the enrollment issue in the future and what is being done to retain students.**

3. Access and Success for Maryland Historically Black Institutions (HBIs)

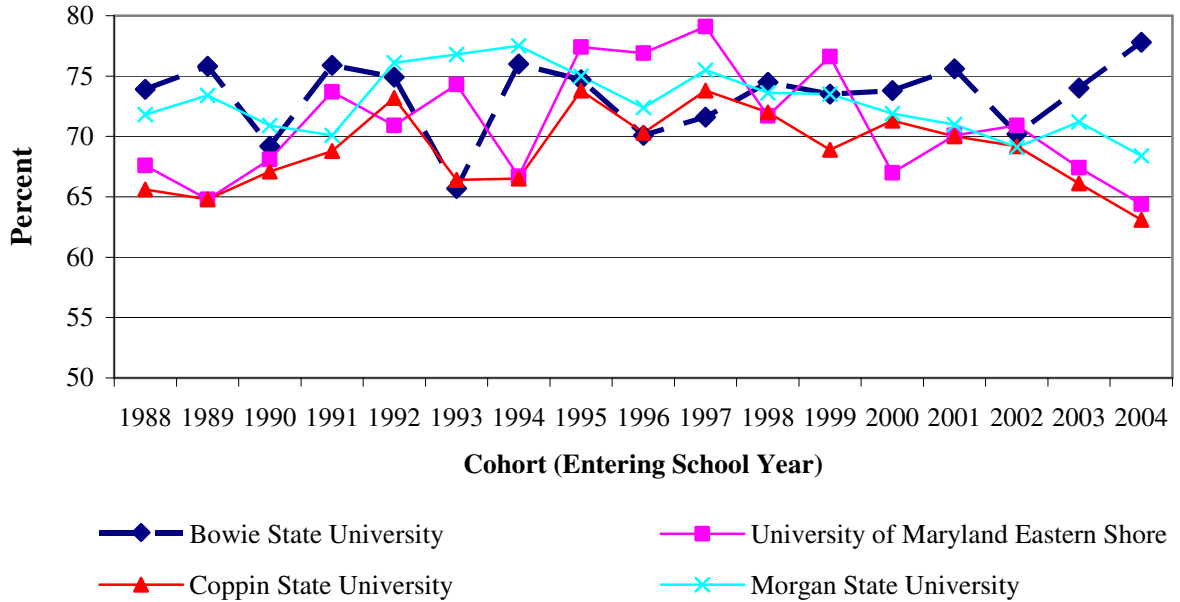
In December 1994, *A Plan for Increasing the Number of African-Americans Receiving Baccalaureate Degrees in Maryland* was developed by the presidents of Maryland's four HBIs, which include University of Maryland Eastern Shore, Bowie State University, Coppin State University, and Morgan State University. The plan was written in response to the statewide gap between retention and graduation rates of African American students and all other students at Maryland's public two-year and four-year institutions. Recognizing the critical need to improve African American student retention and graduation rates at these institutions, MHEC proposed a plan of action, *From Access to Success*. The plan became the Access and Success Multi-Year Grant Program with the primary intent to improve retention and graduation rates of African American students by enhancing the relationship between administration, enrollment management, and teaching and learning practices. In fiscal 1999, each HBI received \$500,000 to address retention and graduation efforts. However, after the State entered into a partnership agreement with the U.S. Department of Education's Office for Civil Rights, funding increased from \$3 million in fiscal 2001 to \$6 million in fiscal 2003 with equal distribution among the four HBIs. Access and Success funds were budgeted in MHEC through fiscal 2006. MHEC would release funding to each HBI after a proposal was submitted outlining how the funds would be spent for the upcoming year. The fiscal 2007 allowance transferred \$6 million in Access and Success funds previously budgeted in MHEC to the HBIs' budgets.

From fiscal 2001 to 2007, BSU received a total of \$8,625,000 in Access and Success funds. BSU utilizes Access and Success funds to strengthen and expand academic and student support service through retention counselors and advisors. Access and Success funds have also enabled BSU to develop programs that specifically address retention and graduation rates such as the Student Success and Retention Center, the Center for Excellence in Teaching and Learning, Outcomes Assessment, Campus Learning Laboratories, Freshman Laptop Initiative as well as the Summer Bridge Experience.

Retention and Graduation Rates

While the full impact of Access and Success cannot be determined until a number of cohorts graduate, retention rates for cohorts entering school since fiscal 1998 (entering in fall 1997 or 1997 cohort) should reflect enhancements to student support services that were implemented beginning in fiscal 1999. **Exhibit 11** shows the retention rates for African American students at HBIs from the 1988 to 2004 cohorts (fiscal 1989 to 2005). Second-year retention rates fluctuated during this period for every HBI. There is no apparent trend to show that Access and Success funds have benefited students and increased retention rates.

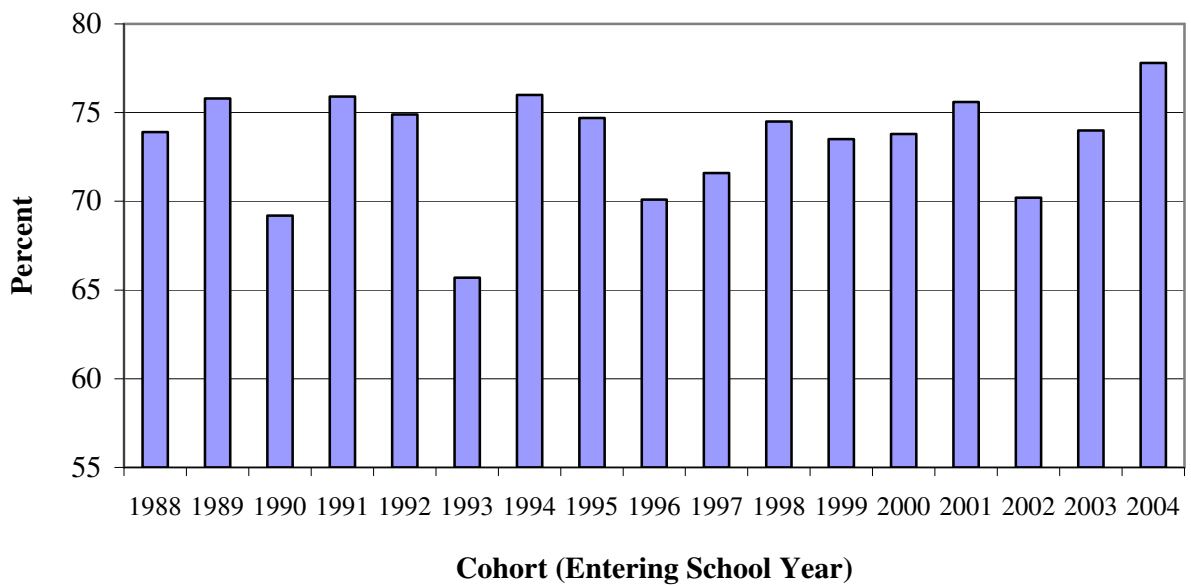
Exhibit 11
Second-year Retention Rates for African American Students at HBIs
Fiscal 1988-2004 Cohorts



Source: Maryland Higher Education Commission

Exhibit 12 shows second-year retention rates for African Americans at BSU from the 1988 to 2004 cohorts (fiscal 1989 to 2005). As highlighted in the previous exhibit, BSU fluctuates during this period but has maintained a rate in the low to mid-70 percentile since fiscal 1995 with the exclusion of fiscal 2005. BSU is the only HBI in the last two years to improve its retention rate at a steady pace. BSU estimates retention rates for all students declined in fiscal 2006 but increased again in fiscal 2007.

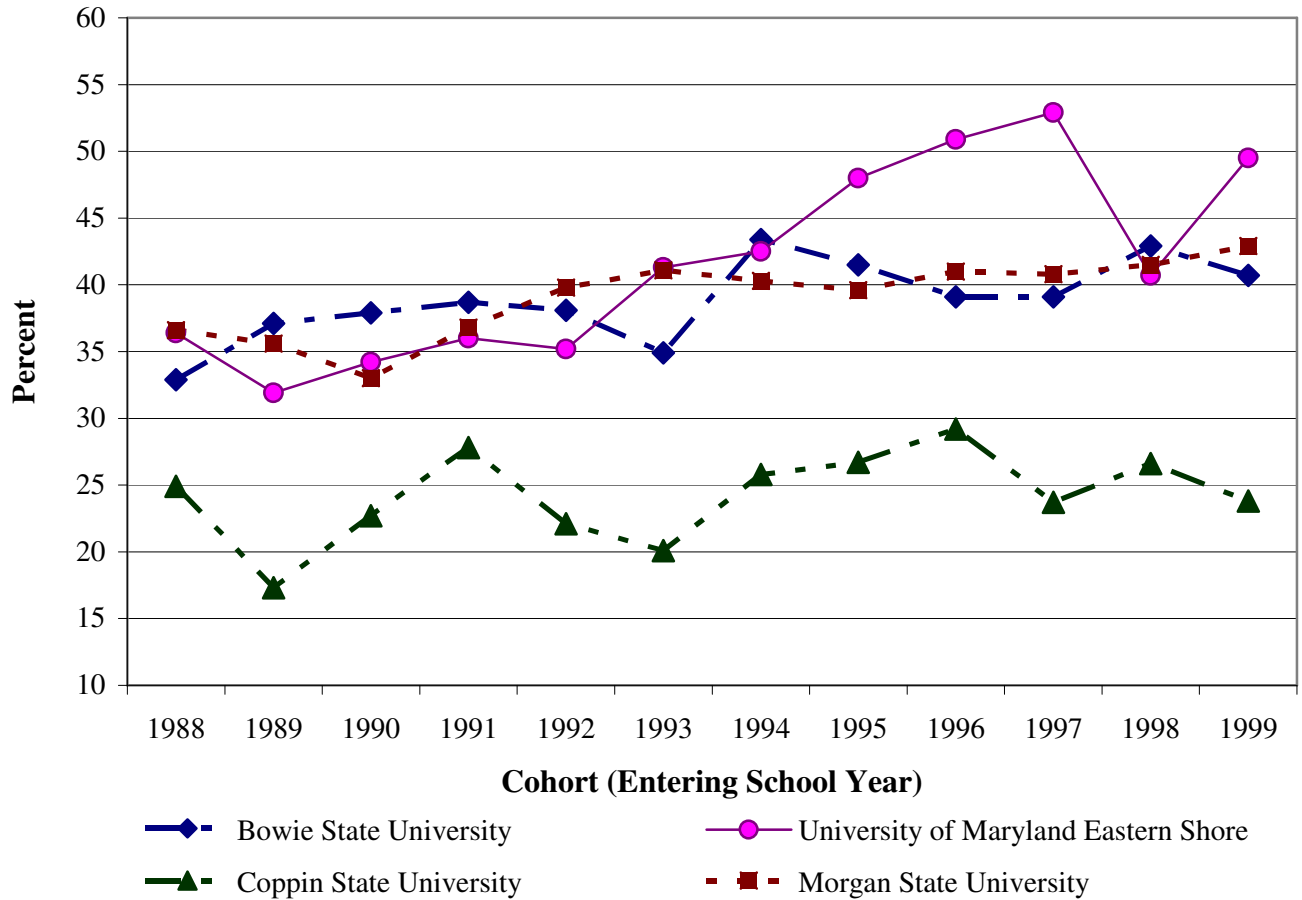
Exhibit 12
Second-year Retention Rates for African American Students at BSU
1988-2004 Cohorts



Source: Maryland Higher Education Commission

The ultimate goal for higher education institutions is for students to graduate and obtain a degree. **Exhibit 13** shows six-year graduation rates for African American students at all HBIs from the 1988 to 1999 cohorts (fiscal 1994 to 2005). With the exception of one institution, the graduation rates remain below the mid-40 percentile range.

Exhibit 13
Six-year Graduation Rates for African American Students at HBIs
1988-1999 Cohorts

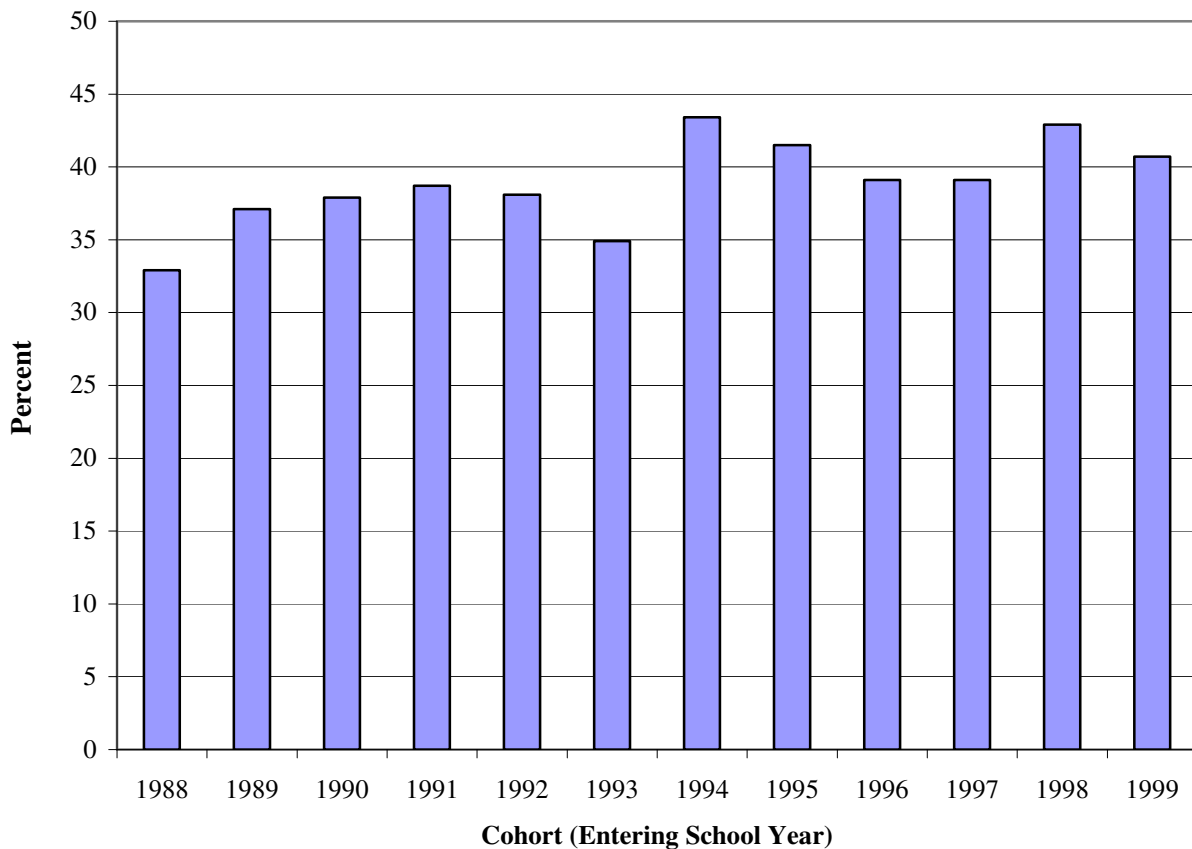


Source: Maryland Higher Education Commission

Exhibit 14 shows BSU’s six-year graduation rates from the 1988 to 1999 cohorts (fiscal 1994 to 2005). Overall the graduation rate has increased since fiscal 1988 by 7.8 points but has yet to reach 50%. BSU estimates six-year graduation rates to decline in fiscal 2006 but reach 45% in fiscal 2007.

It is perhaps too early to see the full impact of Access and Success on graduation rates. The data presented in Exhibits 13 and 14 capture only one cohort of students that entered school after the Access and Success dollars become available. However, given the State’s investment in Access and Success, improved graduation rates should be expected over the next few years.

Exhibit 14
Six-year Graduation Rates for African American Students at BSU
1988-1999 Cohorts



Source: Maryland Higher Education Commission

The President should comment on the fluctuating second-year retention and stagnant six-year graduation rates in light of the additional funds provided, and plans to increase retention and graduation rates in the future.

To evaluate the impact of Access and Success funds, DLS recommends that the following language be added to the BSU budget:

provided that \$1,500,000 of this appropriation, for the purpose of improving student retention and graduation rates, may not be expended until Bowie State University in conjunction with the University System of Maryland Office has prepared and submitted a performance report to the budget committees. For each cohort of students enrolled beginning fall 2000 through 2006, the report shall include:

- the average number of credit hours completed each year;
- the average grade point average for each year; and
- the percentage of students who dropped out each year who were receiving financial aid from any source (federal, State, institutional) and the average award amount received by those students.

The budget committee shall have 45 days to review and comment on the report.

4. Personnel

BSU is adding no new positions in the fiscal 2008 allowance. As of December 2006, BSU has 33.5 State-supported positions vacant and a vacancy rate of 7.62%. BSU is above the USM average vacancy rate for fiscal 2007, which is 4.0%.

Exhibit 15 shows how the composition of the Bowie State University personnel (filled regular positions only) has changed from fiscal 2005 to 2007. The number of filled positions has increased by 31 with the majority allocated to instruction. The number of personnel in most of the budget programs has increased slightly or remained level since 2005.

Exhibit 15
Filled Full-time Equivalent Personnel by Budget Program

	Fiscal 2005		Fiscal 2006		Fiscal 2007		% Increase in FTEs 06-07
	FTEs	% of Total FTEs	FTEs	% of Total FTEs	FTEs	% of Total FTEs	
Instruction	189	47.2%	188	45.0%	198	45.8%	5%
Research	5	1.2%	3	0.8%	7	1.6%	107%
Academic Support	35	8.7%	37	8.9%	36	8.3%	-4%
Student Services	34	8.5%	37	8.9%	38	8.8%	3%
Institutional Support	102	25.5%	116	27.7%	115	26.6%	-1%
Operations, Maintenance of Plant	23	5.7%	21	5.0%	21	4.9%	0%
Auxiliary	13	3.2%	15	3.6%	17	3.9%	13%
Total	401	100%	418	100%	432	100%	

Source: Bowie State University

Recommended Actions

1. Add the following language to the general fund appropriation:

.provided that \$1,500,000 of this appropriation, for the purpose of improving student retention and graduation rates, may not be expended until Bowie State University in conjunction with the University System of Maryland Office has prepared and submitted a performance report to the budget committees. For each cohort of students enrolled beginning fall 2000 through 2006, the report shall include:

- the average number of credit hours completed each year;
- the average grade point average for each year; and
- the percentage of students who dropped out each year who were receiving financial aid from any source (federal, State, institutional) and the average award amount received by those students.

The budget committee shall have 45 days to review and comment on the report.

Explanation: This language restricts the expenditure of funds until Bowie State University submits a performance report on Access and Success funds that have been used in the past to improve retention and graduation rates.

Information Request	Authors	Due Date
Access and Success accountability report.	BSU and USMO	August 1, 2007

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 2006					
Legislative Appropriation	\$21,935	\$39,214	\$61,149	\$16,500	\$77,649
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	259	75	334		334
Reversions and Cancellations	0	-214	-214	-3,049	-3,264
Actual Expenditures	\$22,194	\$39,075	\$61,269	\$13,451	\$74,720
Fiscal 2007					
Legislative Appropriation	\$30,346	\$43,080	\$73,426	\$15,118	\$88,544
Budget Amendments	490	-1,485	-995	0	-995
Working Appropriation	\$30,836	\$41,595	\$72,431	\$15,118	\$87,549

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

Fiscal 2006

Bowie's general funds increased \$258,819 to cover costs associated with the fiscal 2006 general salary increase. Other unrestricted funds increased by \$75,231 through a budget amendment that reallocated health insurance funds among institutions based on updated health care projections. The budget amendment was not reflected in the fiscal 2006 budget due to an accounting error by the Department of Budget and Management.

Unrestricted funds decreased \$214,251 in cancellations because BSU did not obtain the anticipated revenues.

Restricted funds decreased by \$3 million due to a decrease in federal grants.

Fiscal 2007

A budget amendment increased general funds by \$489,790 to cover costs associated with the fiscal 2007 general salary increase. Other unrestricted funds decreased by \$1,485,079 through a budget amendment that balanced tuition revenue reductions with health cost savings and another budget amendment primarily related to a decrease in tuition revenue due to lower enrollment.

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

<u>Object/Fund</u>	<u>FY06 Actual</u>	<u>FY07 Working Appropriation</u>	<u>FY08 Allowance</u>	<u>FY07-FY08 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	427.00	466.00	466.00	0	0%
02 Contractual	133.50	133.50	133.50	0	0%
Total Positions	560.50	599.50	599.50	0	0%
Objects					
01 Salaries and Wages	\$ 31,365,332	\$ 37,535,277	\$ 36,208,088	-\$ 1,327,189	-3.5%
02 Technical and Spec. Fees	10,147,102	11,525,469	11,525,469	0	0%
03 Communication	553,161	690,183	651,048	-39,135	-5.7%
04 Travel	1,036,821	1,331,888	1,331,888	0	0%
06 Fuel and Utilities	3,191,720	3,289,113	3,946,925	657,812	20.0%
07 Motor Vehicles	166,644	90,400	91,772	1,372	1.5%
08 Contractual Services	9,290,307	11,415,253	11,557,962	142,709	1.3%
09 Supplies and Materials	950,625	1,139,183	1,203,579	64,396	5.7%
10 Equip – Replacement	120,122	476,845	476,845	0	0%
11 Equip – Additional	1,185,185	2,678,142	2,678,142	0	0%
12 Grants, Subsidies, and Contributions	10,006,043	10,546,161	10,945,296	399,135	3.8%
13 Fixed Charges	6,236,058	6,265,908	7,119,790	853,882	13.6%
14 Land and Structures	395,468	565,038	1,627,690	1,062,652	188.1%
Total Objects	\$ 74,644,588	\$ 87,548,860	\$ 89,364,494	\$ 1,815,634	2.1%
Funds					
40 Unrestricted Fund	\$ 61,193,913	\$ 72,430,810	\$ 74,246,444	\$ 1,815,634	2.5%
43 Restricted Fund	13,450,675	15,118,050	15,118,050	0	0%
Total Funds	\$ 74,644,588	\$ 87,548,860	\$ 89,364,494	\$ 1,815,634	2.1%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.

**Fiscal Summary
Bowie State University**

<u>Program/Unit</u>	<u>FY06 Actual</u>	<u>FY07 Wrk Approp</u>	<u>FY08 Allowance</u>	<u>Change</u>	<u>FY07-FY08 % Change</u>
01 Instruction	\$ 22,617,788	\$ 26,446,510	\$ 26,571,991	\$ 125,481	0.5%
02 Research	2,785,770	2,826,441	2,821,828	-4,613	-0.2%
03 Public Service	281,043	261,165	261,165	0	0%
04 Academic Support	6,028,758	8,058,130	8,081,126	22,996	0.3%
05 Student Services	3,587,265	4,512,437	4,533,971	21,534	0.5%
06 Institutional Support	14,230,373	19,271,038	19,129,811	-141,227	-0.7%
07 Operation And Maintenance Of Plant	8,110,712	8,099,969	8,686,185	586,216	7.2%
08 Auxiliary Enterprises	8,619,088	9,550,053	10,356,165	806,112	8.4%
17 Scholarships And Fellowships	8,383,791	8,523,117	8,922,252	399,135	4.7%
Total Expenditures	\$ 74,644,588	\$ 87,548,860	\$ 89,364,494	\$ 1,815,634	2.1%
Unrestricted Fund	\$ 61,193,913	\$ 72,430,810	\$ 74,246,444	\$ 1,815,634	2.5%
Restricted Fund	13,450,675	15,118,050	15,118,050	0	0%
Total Appropriations	\$ 74,644,588	\$ 87,548,860	\$ 89,364,494	\$ 1,815,634	2.1%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.