

R30B28
University of Baltimore
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 07</u> <u>Actual</u>	<u>FY 08</u> <u>Working</u>	<u>FY 09</u> <u>Allowance</u>	<u>FY 08-09</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$26,242	\$27,844	\$29,648	\$1,805	6.5%
Other Unrestricted Funds	51,553	55,944	61,609	5,665	10.1%
Total Unrestricted Funds	77,794	83,788	91,258	7,470	8.9%
Restricted Funds	<u>6,804</u>	<u>8,351</u>	<u>6,800</u>	<u>-1,551</u>	<u>-18.6%</u>
Total Funds	\$84,598	\$92,139	\$98,058	\$5,918	6.4%

- Total funds increase \$5.9 million, or 6.4%. The underlying fiscal 2009 budget change, absent health insurance and Other Post Employment Benefits funding which distorts year-to-year comparison, is \$4.5 million, or 5.2%.
- \$1.7 million of the other unrestricted funds are derived from the Higher Education Investment Fund created during the 2007 special session. These funds will be used to freeze tuition and fund enrollment growth.

Personnel Data

	<u>FY 07</u> <u>Actual</u>	<u>FY 08</u> <u>Working</u>	<u>FY 09</u> <u>Allowance</u>	<u>FY 08-09</u> <u>Change</u>
Regular Positions	600.77	620.77	641.00	20.23
Contractual FTEs	<u>189.45</u>	<u>222.75</u>	<u>217.80</u>	<u>-4.95</u>
Total Personnel	790.22	843.52	858.80	15.28

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	25.38	3.96%
Positions Vacant as of 12/31/07	55.77	8.98%

- As of December 31, 2007, the University of Baltimore has 55.77 vacancies. Of these, 52.27 are State-supported.
- The allowance reflects an increase of 20.23 regular positions. Of the 20.23 positions, 19.23 are State-supported contractual conversions.

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

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Analysis in Brief

Major Trends

Percentage of Economically Disadvantaged Students Enrolled Expected to Remain Level: The percentage of students who are deemed economically disadvantaged remained flat from fiscal 2005 to 2007 and is expected to slightly increase in fiscal 2008 and remain level in fiscal 2009.

Students Passing the Bar on the First Attempt Expected to Remain Level: The passage rate is expected to increase in fiscal 2008 but remain level in fiscal 2009.

Issues

Institutional Aid: This issue will highlight whether institutional aid adequately addresses the financial aid needs of low- to moderate-income students.

Operation and Maintenance Expenditures: Due to an aging inventory of buildings, a backlog of deferred maintenance, and an increase in utility costs, there is pressure on operation and maintenance budgets. This issue will examine how the university spends money for personnel and related services to maintain and operate buildings on campus.

Lower Division Initiative: This issue will provide information on the university's first freshman class since becoming a public institution.

Recommended Actions

1. Concur with Governor's allowance.

R30B28
University of Baltimore
University System of Maryland

Operating Budget Analysis

Program Description

The University of Baltimore (UB) provides career-oriented educational programs in the areas of law, business, liberal arts, and related professional applications of the liberal arts at the doctoral, master's, and undergraduate levels. UB applies the expertise of its faculty, staff, and students and its other resources to address current economic, social, and political problems in Baltimore City and the State.

It is the goal of UB to be a leader in the development and dissemination of knowledge in the applied disciplines. UB provides services through a variety of campus-based and distance education programs. Any qualified Marylander has access to UB's academic programs and services without regard to geographic location, economic means, or other limiting circumstances.

Performance Analysis

The university is committed to meeting the workforce needs in the Baltimore metropolitan area and Maryland. **Exhibit 1** shows the number of information technology graduates significantly increased in fiscal 2007 and is expected to continue to increase to 60 graduates in fiscal 2008 and remain level in fiscal 2009. The percentage of UB law graduates who pass the bar on the first attempt increased in fiscal 2006 but declined in fiscal 2007 to 65%. The passage rate is expected to increase by 10 percentage points in fiscal 2008 and remain level in fiscal 2009. **The President should comment on how the university expects to achieve such a significant increase in the bar passage rate in fiscal 2008 and why the rate is expected to remain level in fiscal 2009.**

It is the goal of UB to provide qualified Marylanders with access to UB's academic programs and services without regard to economic means or other circumstances. As shown in Exhibit 1, the percentage of students who are deemed economically disadvantaged remained flat from fiscal 2005 to 2007 and is expected to slightly increase in fiscal 2008 and remain level in fiscal 2009 at 65%. The number of minority students who graduate from UB significantly increased from 310 in fiscal 2004 to 427 in fiscal 2006 but remained relatively level in fiscal 2007 and is expected to be 430 in fiscal 2008 and 2009. The percentage of African American undergraduate students declined from 32.8% in fiscal 2004 to 30.4% in fiscal 2006. However, the percentage increased in fiscal 2007 and is expected to increase in fiscal 2008 and 2009 to a projected 39%. **The President should comment on measures the university is taking to increase the number of economically disadvantaged students and minority graduates.**

**Exhibit 1
Program Measurement Data
Fiscal 2004-2009**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Estimate 2008</u>	<u>Estimate 2009</u>	<u>Ann. Chg. 2004-09</u>
Number of IT graduates	37	40	35	55	60	60	10.2%
Number of minority students who graduate from UB	310	344	427	426	430	430	6.8%
Percent of African American undergraduates	32.8%	31.6%	30.4%	34.9%	37.0%	39.0%	3.5%
Percentage of economically disadvantaged students	73.0%	62.0%	62.0%	63.0%	65.0%	65.0%	-2.3%
Percent of UB law graduates who pass the bar on the first attempt	70.0%	62.0%	72.0%	65.0%	75.0%	75.0%	1.4%

IT: Information Technology
UB: University of Baltimore

Source: Governor’s Budget Books, Fiscal 2008 and 2009.

Fiscal 2008 Actions

Impact of Cost Containment

The Board of Public Works (BPW) action in July 2007 reduced UB’s fiscal 2008 legislative appropriation \$332,489, or 1.2%. The total savings are accomplished through the elimination of three full-time equivalent vacant positions (\$182,489), reduction in facility renewal (\$50,000), and general operating and administrative expenses (\$100,000).

Governor’s Proposed Budget

As **Exhibit 2** shows, the general fund allowance for fiscal 2009 is \$29.6 million. This reflects a 6.5% increase from fiscal 2008. UB receives \$1.7 million from the Higher Education Investment Fund (HEIF), which provides \$346,318 to continue to hold undergraduate resident tuition at fiscal 2006 rates and \$1,390,549 for 170 additional students. Other unrestricted funds increase by approximately 7.0%, while restricted funds decline by \$1.5 million, or 18.6% over fiscal 2008. **The President should comment on the decline in restricted funds.**

Exhibit 2
Governor’s Proposed Budget
USM – University of Baltimore
(\$ in Thousands)

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Working</u>	<u>2009</u> <u>Allowance</u>	<u>2008-09</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$26,242	\$27,844	\$29,648	\$1,805	6.50%
Higher Education Investment Fund	0	0	1,737	1,737	
Other Unrestricted Funds	51,553	55,944	59,872	3,928	7.0%
Total Unrestricted Funds	77,794	83,788	91,257	7,469	8.9%
Restricted Funds	<u>6,804</u>	<u>8,351</u>	<u>6,800</u>	<u>-1,551</u>	-18.6%
Total Funds	\$84,598	\$92,139	\$98,057	\$5,918	6.4%

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

Unrestricted fund budget changes by program are shown in **Exhibit 3**. This exhibit considers only unrestricted funds which are comprised mostly of general and HEIF funds and tuition and fee revenues. From fiscal 2007 through 2008, operation and maintenance of plant increased the most at 46.5%. Research will increase the most in fiscal 2009 at 163.0% although it is a small portion of overall spending, at \$2.5 million. After a 1.2% reduction by BPW, general funds increase 6.1% while tuition and fee revenue increase 5.6% in fiscal 2008. In the fiscal 2009 allowance, general funds and tuition and fee revenue both increase 6.5%. The fiscal 2009 allowance also includes additional State support from the HEIF which provides for an overall 12.7% increase in State funding over fiscal 2008.

Exhibit 3
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2007-2009 Allowance
(\$ in Thousands)

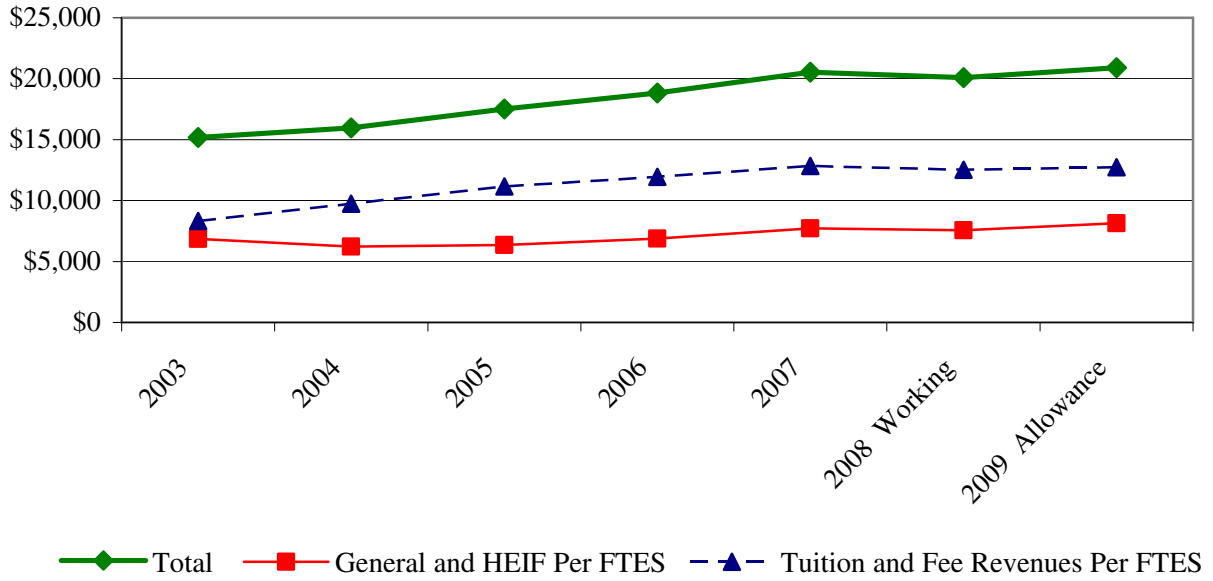
	<u>2007</u>	<u>Working 2008</u>	<u>% Change 2007-08</u>	<u>Allowance 2009</u>	<u>\$ Change 2008-09</u>	<u>% Change 2008-09</u>
Expenditures						
Instruction	\$27,495	\$28,328	3.0%	\$29,908	\$1,580	5.6%
Research	812	971	19.7%	2,554	1,583	163.0%
Academic Support	10,896	11,788	8.2%	12,704	916	7.8%
Student Services	5,956	6,468	8.6%	6,908	440	6.8%
Institutional Support	16,292	17,599	8.0%	18,510	911	5.2%
Operation and Maintenance of Plant	8,285	12,135	46.5%	13,558	1,422	11.7%
Scholarships and Fellowships	2,648	2,206	-16.7%	2,792	586	26.6%
Subtotal Education and General	\$72,384	\$79,495	9.8%	\$86,933	\$7,438	9.4%
Auxiliary Enterprises	5,411	4,293	-20.7%	4,324	31	0.7%
Total	\$77,794	\$83,788	7.7%	\$91,258	\$7,470	8.9%
Revenues						
Tuition and Fees	43,634	46,075	5.6%	49,086	3,011	6.5%
General Funds	26,242	27,844	6.1%	29,648	1,805	6.5%
Higher Education Investment Fund	n/a	n/a	n/a	1,737	1,737	n/a
Other	5,424	5,530	2.0%	5,597	67	1.2%
Subtotal	\$75,300	\$79,449	5.5%	\$86,067	\$6,619	8.3%
Auxiliary Enterprises	5,550	4,839	-12.8%	5,840	1,001	20.7%
Transfers (to) from Fund Balance	-3,055	-500	-83.6%	-650	-150	30.0%
Total	\$77,794	\$83,788	7.7%	\$91,258	\$7,470	8.9%

Source: Governor's Budget Books, Fiscal 2009

Tuition and Fees and State Revenues

Exhibit 4 shows tuition and fees and State revenues per full-time equivalent student (FTES) between fiscal 2003 and 2009. Tuition and fee revenues steadily increased from fiscal 2003 to 2007 then fluctuates slightly from fiscal 2008 to 2009, to a projected \$12,746 per FTES. After declining in fiscal 2004, State general and HEIF funding increased from fiscal 2005 to 2007. However, after significantly increasing in fiscal 2007, State funding declines slightly in fiscal 2008 then increases in fiscal 2009 to a projected \$8,150 per FTES.

Exhibit 4
Tuition and Fees and State Revenues
Per Full-time Equivalent Student (FTES)
Fiscal 2003-2009 Estimates
(\$ in Thousands)



HEIF: Higher Education Investment Fund

Source: Governor's Budget Book, Fiscal 2005, 2007 and 2009

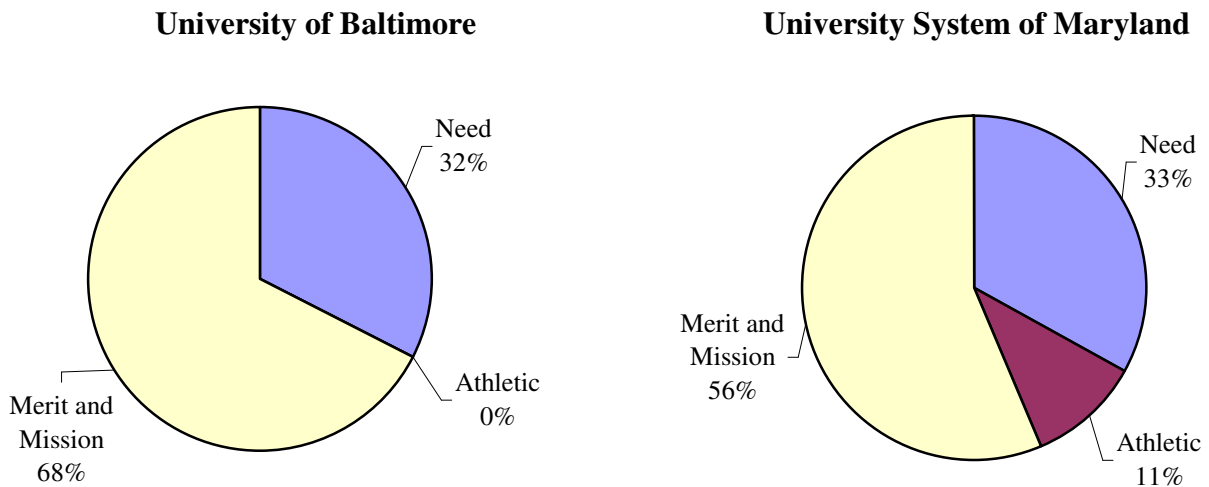
Issues

1. Institutional Aid

Financial aid is important in helping many students achieve their educational goals. The lack of financial support is one of the many factors attributed to students dropping out of school. Along with federal and State financial aid, the university provides financial assistance to students in categories which include need, athletic, merit, and mission. University System of Maryland (USM) institutions have committed to increasing institutional need-based aid for students.

In fiscal 2008, 33% of institutional aid across USM was need-based, 56% merit and mission, and 11% athletic as shown in **Exhibit 5**. UB does not provide athletic scholarships but offers need-based aid consistent with the USM average. Overall, in fiscal 2008, 32% of UB's \$1.9 million in institutional aid was awarded based on need, which was a 43% increase over fiscal 2007. The remaining 68% was based on merit and mission. UB expects to increase need-based and merit-based aid by 20% and 29%, respectively, in fiscal 2009.

**Exhibit 5
Institutional Financial Aid
Fiscal 2008 Estimate**



	<u>Need</u>	<u>Athletic</u>	<u>Merit and Mission</u>
University of Baltimore	\$615,500	\$0	\$1,283,500
University System of Maryland Total	33,473,322	10,774,804	57,230,081

Source: University System of Maryland

The Maryland Higher Education Commission collects annual data for the Financial Aid Information System (FAIS) database. The FAIS data collected provide a profile of those students receiving financial aid. The FAIS data have information for institutional aid awarded at UB for fiscal 2006 for students that completed the Free Application for Federal Student Aid (FAFSA) to determine the students' expected family contribution (EFC). In general, the lower a student's EFC, the greater a student's financial need. Students with an EFC of \$0 to \$3,850 are eligible for the Federal Pell Grant program and are deemed students to have the most need. Certain students with very low family income automatically qualify for a \$0 EFC, *i.e.*, no family contribution. **Exhibit 6** shows the percent of awards made for need-based aid and merit, mission, athletic, and other aid at each EFC category. Most of the awards for need-based aid were to students in the \$0 to \$3,850 range, which are the students with the most financial need. About a quarter of other aid is awarded to students in the same EFC range, while 45% of other aid is awarded to students who did not file a FAFSA and therefore had not demonstrated financial need. **The President should comment on the amount of aid awarded to students with and without a demonstrated financial need.**

Exhibit 6
Percent of Institutional Financial Aid Awarded by EFC
Fiscal 2006

<u>EFC Category</u>	<u>Need-based</u>	<u>Other</u>
\$0	24.3%	10.2%
\$1 – \$3,850	32.9%	16.2%
\$3,851 – \$6,999	18.9%	6.0%
\$7,000 – \$9,999	9.0%	5.7%
\$10,000 – \$14,999	8.6%	5.4%
\$15,000 – \$19,999	4.5%	3.4%
\$20,000 +	1.8%	8.8%

EFC: Expected Family Contribution

Note: Does not include work study. "Other" includes merit, mission, athletic, and other aid. Data in "Other" category may not sum to 100% due to awards to students who did not file a Free Application for Federal Student Aid.

Source: Maryland Higher Education Commission; Financial Aid Information System 2005-2006

2. Operation and Maintenance Expenditures

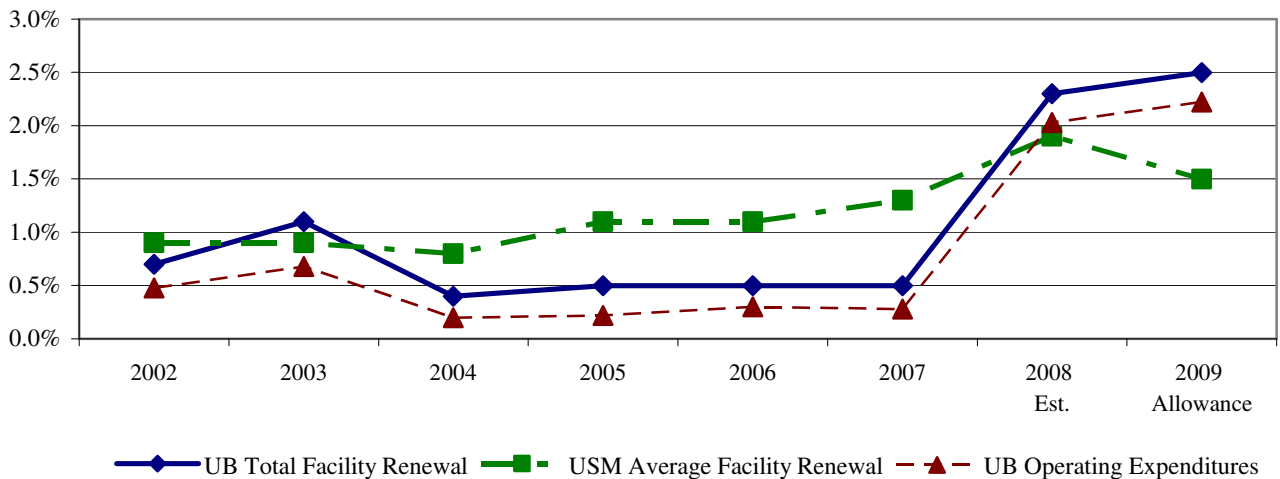
UB is located in the heart of Baltimore City, which makes the layout of the campus different from a traditional college campus. For the most part, the main academic buildings surround the intersections of Mount Royal Avenue and North Charles Street which is in the heart of the Mount Vernon cultural district. UB operates and maintains 13 buildings, of which 10 are State-supported. Currently, the university's total student headcount is approximately 5,400. The university's academic programs depend upon adequate facilities and are affected when systems in the buildings fail. Over the past several years, budget shortfalls, due to cost containment actions and moderate increases in other revenue sources, have limited funding for ongoing building maintenance. The lack of consistent maintenance can create a serious facilities problem.

Facility Renewal

Facilities renewal is the planned renovation, adaptation, replacement, or upgrade of the systems of a capital asset during its life span such that it meets assigned functions in a reliable manner. In 2005, USM’s Board of Regents adopted a policy aimed at steadily moving toward institutions spending 2.0% of the current replacement value of their capital assets on facility renewal. The policy stipulates that each institution will annually increase operating expenditures by 0.2% of the replacement value of all capital assets until the 2.0% goal is met.

Currently, State-supported current unrestricted funds in the operating budget and Academic Revenue Bonds fund facility renewal at USM institutions. The annual 2.0% replacement value target for facilities renewal at UB is approximately \$3.1 million. **Exhibit 7** shows the university’s operating expenditures and total facility renewal expenditures as a percent of replacement value compared to the USM average for fiscal 2002 to 2009. USM’s average facility renewal for all USM institutions steadily increased, almost reaching 2.0% in fiscal 2008 but is expected to significantly decline in fiscal 2009. UB’s total facility renewal expenditures fluctuated from fiscal 2002 to 2005 then remained level until fiscal 2007. In fiscal 2008, UB’s total facility expenditures increased significantly and surpassed the 2.0% replacement value target at 2.3%. Expenditures are expected to reach 2.5% of replacement value in fiscal 2009. The university’s operating expenditures follow the same trend from fiscal 2002 to 2007 then reaches 2.0% of replacement value in fiscal 2008 and is expected to increase to 2.2% in fiscal 2009.

Exhibit 7
Facility Renewal as a Percentage of Replacement Value
Fiscal 2002-2009



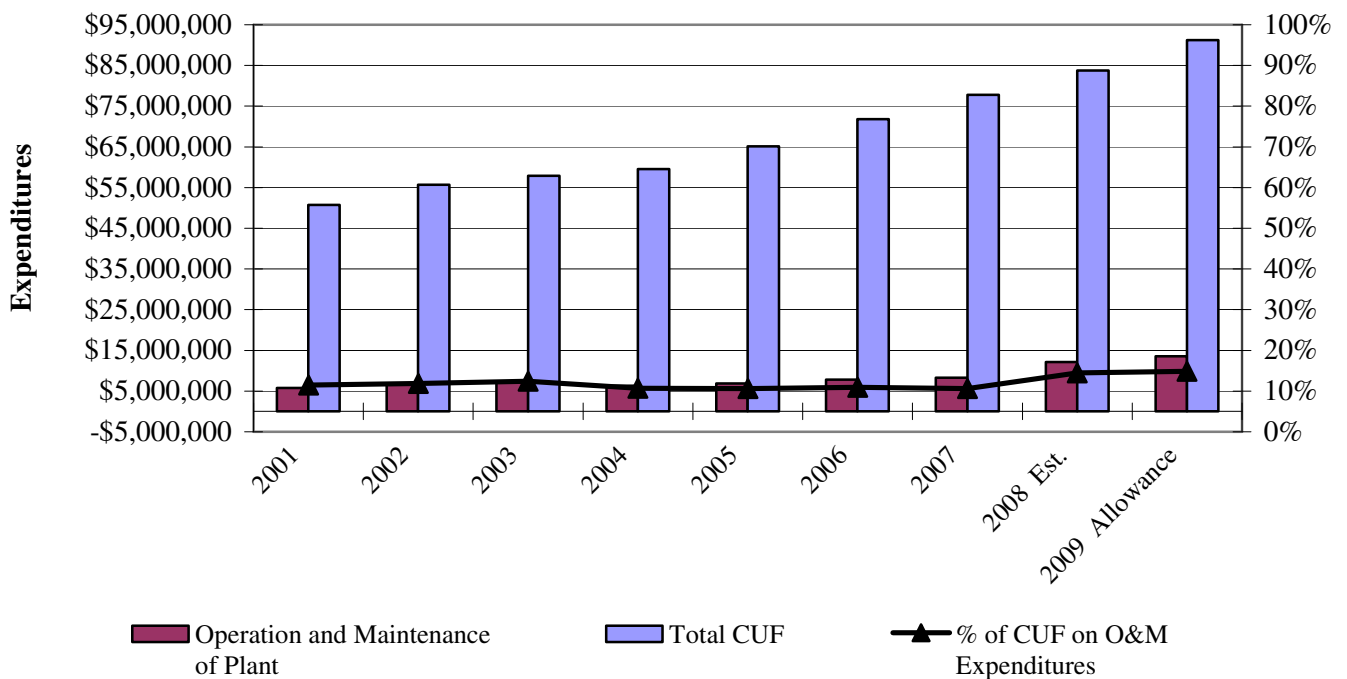
UB: University of Baltimore
 USM: University System of Maryland

Source: University System of Maryland

Operation and Maintenance of Plant

Aside from facility renewal, institutions have ongoing building maintenance that includes elements such as building and grounds maintenance, refuse collection, janitorial services, and additional administrative and support services. These costs are typically funded through current unrestricted funds. According to American School and University’s *Maintenance and Operations Cost Study*, from 1998 to 2006, the average expenditure for operation and maintenance of plant at master comprehensive universities was 10% of the universities’ total expenditures. However, colleges and universities across the country are allocating a larger percentage of their total budgets to operation and maintenance in 2007, significantly increasing to 16%. **Exhibit 8** shows UB’s expenditures on operation and maintenance of plant compared to total expenditures. After slightly declining in fiscal 2004, the percentage of operation and maintenance expenditures remained relatively level from fiscal 2005 to 2007. However, the percentage is expected to significantly increase from 10.6% in fiscal 2007 to 14.9% in fiscal 2009.

Exhibit 8
Unrestricted Fund Expenditures on Operation and Maintenance of Plant
Fiscal 2001-2009



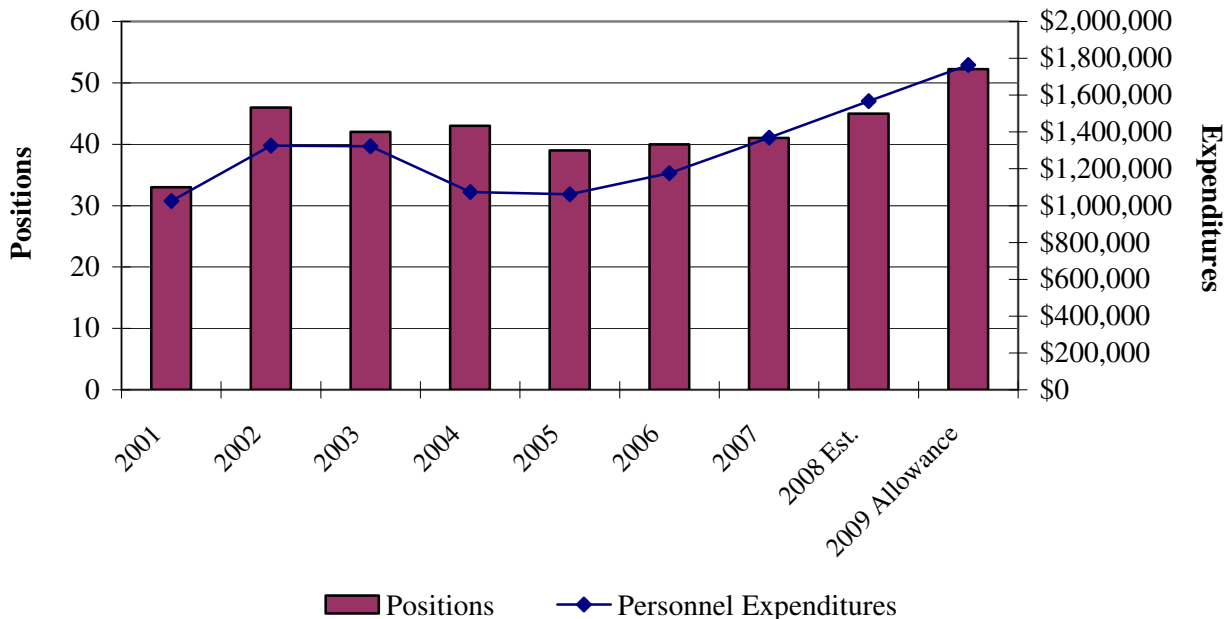
CUF: current unrestricted funds
 O&M: Operation and Maintenance of Plant

Source: Department of Budget and Management

Personnel

Salaries and benefits for personnel typically account for 50% of the total operation and maintenance budget at universities. UB’s personnel accounts for approximately 13%, which is significantly lower than the average. **Exhibit 9** shows the number of positions in operation and maintenance and the expenditures associated with salaries and benefits from fiscal 2001 to 2009. Expenditures for personnel significantly declined from fiscal 2003 to 2005 then increase from fiscal 2006 to 2009. Personnel fluctuates from fiscal 2001 to 2005 then steadily increases from fiscal 2006 to 2009.

Exhibit 9
Operation and Maintenance of Plant Personnel and Expenditures
Fiscal 2001-2009



Source: Governor’s Budget Books, Fiscal 2003, 2005, 2007, and 2009

The campus consists of 734,538 square feet (sq. ft.) of academic and auxiliary building space; of this total, 606,806 is State-supported. As shown in Exhibit 9, the personnel for the operation and maintenance of plant is expected to increase by seven positions in fiscal 2009. According to American School and University’s *Maintenance and Operations Cost Study*, the median square feet maintained per maintenance employee in the 2006-2007 academic year was 71,479 sq. ft. and 39,391 sq. ft per custodial staff. UB employs approximately 11 maintenance employees, which is consistent with the median reported in the study. The university has a total of 40 custodial staff which includes contractual housekeepers for upkeep and cleaning. On average, one custodial staff per 18,363 sq. ft. is assigned on campus, which is better than the median reported in the study.

3. Lower Division Initiative

USM recognized the need to direct enrollment growth through low-cost alternatives captured in its Effectiveness and Efficiency plan. In order to meet the enrollment demand, the USM Board of Regents instructed UB to explore the feasibility of admitting lower-division (freshman and sophomore) students. UB proposed to assist USM in addressing its capacity needs and developed the Lower Division Initiative, which would expand its undergraduate programs and make UB a four-year institution. In fall 2007, the university enrolled its first freshman class since becoming a public institution in 1975.

Freshmen Profile

UB's goal was to receive 400 applications and admit 100 students for the 2007-2008 academic year. However, over 850 students applied, and UB accepted 293 applicants, and 151 students enrolled. Of the total students enrolled, 98% are residents of Maryland, and over half of the students are from Baltimore City or Baltimore County. Students attended UB free for this school year through UB First Scholars. The scholarship is only available for the first academic year, and applies to all degree-seeking Maryland residents who enrolled as full-time, first-year students. The program was made possible by a generous gift from an anonymous donor. However, the university states that the four-year undergraduate program is highly affordable if the free first year is combined in years two through four with renewable institutional merit-based aid scholarships.

The profile of the enrolled class shows high ability students with a mean grade point average slightly over 3.0, and a 1050 average SAT score. The class is almost an even split between male and female (55:45). The class is diverse with different ethnicities represented which included a high percentage of African American students. UB does not plan to offer remedial education for incoming freshmen in the future. This policy could potentially limit enrollment of graduates from area high schools that might require some remedial support the first year. **The President should comment on UB's policy to not offer remedial assistance which could limit educational access for students within Maryland who aspire to college but might require some remedial assistance.**

UB offers many programs, and students were not required to immediately choose a major, but they were encouraged to select a pre-major from the programs available. The following degree programs were available for students to choose from: Business (Accounting, Computer Information Systems, Entrepreneurship, Finance, Human Resource Management, International Business Management, and Marketing), Community Studies and Civic Engagement, Corporate Communications, Criminal Justice, Interdisciplinary Studies, Jurisprudence (pre-law), Management Information Systems, Psychology, Real Estate and Economic Development, and Simulation and Digital Entertainment. Criminal Justice; Psychology; Jurisprudence; and Simulation and Digital Entertainment, which is only offered as a bachelor degree program at UB, received the most pre-major interest from students.

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets

USM – University of Baltimore
(\$ in Thousands)

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2007					
Legislative Appropriation	\$25,762	\$49,554	\$75,316	\$8,351	\$83,667
Deficiency Appropriation	0	3,000	3,000	0	3,000
Budget Amendments	696	-1,216	-520	0	-520
Reversions and Cancellations	0	-1	-1	-1,548	-1,549
Actual Expenditures	\$26,458	\$51,336	\$77,794	\$6,804	\$84,598
Fiscal 2008					
Legislative Appropriation	\$27,336	\$51,219	\$78,555	\$8,351	\$86,906
Cost Containment	-332	0	-332	0	-332
Budget Amendments	840	4,725	5,565	0	5,565
Working Appropriation	\$27,844	\$55,944	\$83,788	\$8,351	\$92,139

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

Fiscal 2007

General funds increased \$696,180 to cover costs associated with the fiscal 2007 general salary increase. Other unrestricted funds increased by a net of \$1,783,504 through budget amendments and a deficiency appropriation. The reallocation of State appropriations with respect to statewide health insurance reduction decreased unrestricted funds by \$216,496. The remaining changes to unrestricted funds were a \$3,000,000 deficiency appropriation to provide additional funds for facility needs and a \$1,000,000 decrease in tuition and fee revenue.

Other unrestricted funds decreased \$1,258 in reversions because the university's expenditures were slightly less than anticipated.

Restricted funds decreased \$1,547,827 due to the cancellation of the federal Forensic Lab and lower than anticipated Pell grants.

Fiscal 2008

General funds decrease \$332,489 through the BPW July 2007 cost containment action. A budget amendment increased general funds by \$840,250 to cover costs associated with the fiscal 2008 general salary increase. Other unrestricted funds increase by a net of \$4,725,000 through a budget amendment. The increase is attributed to the following:

- \$2,000,000 increase in income related to Mt. Washington property lease;
- \$1,725,000 increase in tuition and fee revenue;
- \$1,250,000 increase in sales and services revenues;
- \$250,000 increase in State and local contract and grants; and
- \$500,000 decrease for a transfer to fund balance.

**University of Baltimore
Full-time Equivalents by Budget Program
Filled Regular Positions
Fiscal 2006-2008**

<u>Budget Program</u>	FY 2006		FY 2007		FY 2008		<u>Change in Share of Total 2006-08</u>
	<u>FTEs</u>	<u>%FTEs</u>	<u>FTEs</u>	<u>%FTEs</u>	<u>FTEs</u>	<u>%FTEs</u>	
Instruction	203	40.9%	202	36.3%	205	36.4%	-4.5%
Research	2	0.4%	12	2.2%	16	2.8%	2.4%
Academic Support	82	16.4%	89	16.0%	83	14.7%	-1.7%
Student Services	48	9.7%	53	9.5%	55	9.7%	0.0%
Institutional Support	112	22.5%	141	25.4%	144	25.4%	3.0%
Operations, Maintenance of Plant	34	6.8%	41	7.4%	41	7.3%	0.4%
Auxiliary	17	3.3%	18	3.2%	21	3.7%	0.4%
Total	497	100%	556	100%	564	100%	

Source: University of Baltimore

**Object/Fund Difference Report
University of Baltimore**

<u>Object/Fund</u>	<u>FY07 Actual</u>	<u>FY08 Working Appropriation</u>	<u>FY09 Allowance</u>	<u>FY08-FY09 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	600.77	620.77	641.00	20.23	3.3%
02 Contractual	189.45	222.75	217.80	-4.95	-2.2%
Total Positions	790.22	843.52	858.80	15.28	1.8%
Objects					
01 Salaries and Wages	\$ 49,110,630	\$ 53,033,145	\$ 56,419,893	\$ 3,386,748	6.4%
02 Technical and Spec. Fees	8,420,810	8,883,825	9,289,966	406,141	4.6%
03 Communication	411,205	389,929	390,213	284	0.1%
04 Travel	697,355	482,792	567,792	85,000	17.6%
06 Fuel and Utilities	1,777,335	2,158,635	2,323,323	164,688	7.6%
07 Motor Vehicles	101,568	82,972	112,932	29,960	36.1%
08 Contractual Services	5,766,981	6,747,273	6,801,934	54,661	0.8%
09 Supplies and Materials	2,353,263	2,488,232	2,753,232	265,000	10.7%
10 Equip. – Replacement	804,484	736,763	801,763	65,000	8.8%
11 Equip. – Additional	686,121	1,212,679	1,287,679	75,000	6.2%
12 Grants, Subsidies, and Contributions	4,519,068	5,096,895	5,517,410	420,515	8.3%
13 Fixed Charges	9,519,256	7,544,306	7,714,608	170,302	2.3%
14 Land and Structures	429,886	3,281,799	4,076,898	795,099	24.2%
Total Objects	\$ 84,597,962	\$ 92,139,245	\$ 98,057,643	\$ 5,918,398	6.4%
Funds					
40 Unrestricted Fund	\$ 77,794,344	\$ 83,787,800	\$ 91,257,643	\$ 7,469,843	8.9%
43 Restricted Fund	6,803,618	8,351,445	6,800,000	-1,551,445	-18.6%
Total Funds	\$ 84,597,962	\$ 92,139,245	\$ 98,057,643	\$ 5,918,398	6.4%

Note: The fiscal 2008 appropriation does not include deficiencies.

**Fiscal Summary
University of Baltimore**

<u>Program/Unit</u>	<u>FY07 Actual</u>	<u>FY08 Wrk Approp</u>	<u>FY09 Allowance</u>	<u>Change</u>	<u>FY08-FY09 % Change</u>
01 Instruction	\$ 27,494,520	\$ 28,328,113	\$ 29,907,656	\$ 1,579,543	5.6%
02 Research	4,836,804	5,863,082	6,060,079	196,997	3.4%
04 Academic Support	10,895,901	11,787,794	12,703,933	916,139	7.8%
05 Student Services	5,956,451	6,467,921	6,907,749	439,828	6.8%
06 Institutional Support	16,292,130	17,598,715	18,510,166	911,451	5.2%
07 Operation and Maintenance of Plant	8,285,060	12,135,462	13,557,929	1,422,467	11.7%
08 Auxiliary Enterprises	5,410,504	4,292,929	4,324,387	31,458	0.7%
17 Scholarships and Fellowships	5,426,592	5,665,229	6,085,744	420,515	7.4%
Total Expenditures	\$ 84,597,962	\$ 92,139,245	\$ 98,057,643	\$ 5,918,398	6.4%
Unrestricted Fund	\$ 77,794,344	\$ 83,787,800	\$ 91,257,643	\$ 7,469,843	8.9%
Restricted Fund	6,803,618	8,351,445	6,800,000	-1,551,445	-18.6%
Total Appropriations	\$ 84,597,962	\$ 92,139,245	\$ 98,057,643	\$ 5,918,398	6.4%

Note: The fiscal 2008 appropriation does not include deficiencies.