

**R30B27**  
**Coppin State University**

***Executive Summary***

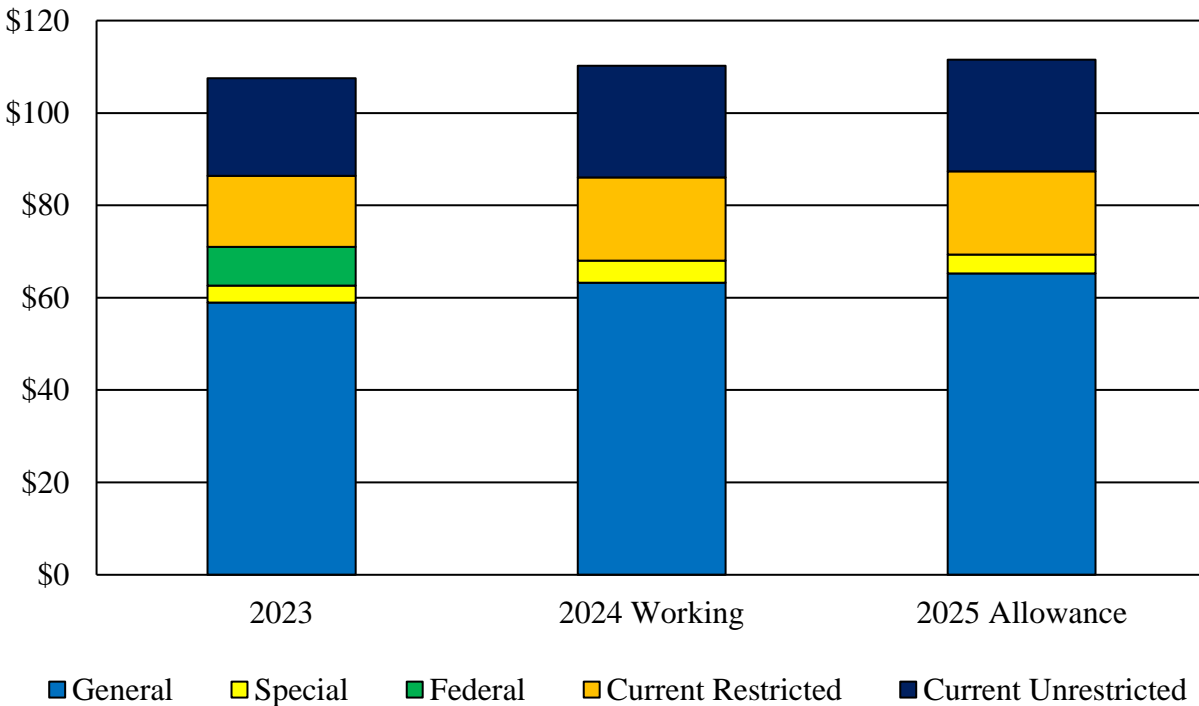
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Coppin State University (CSU) is a comprehensive, urban institution located in northwest Baltimore City that provides academic programs in the arts and sciences, teacher education, nursing, graduate studies, and continuing education. A historically Black college and university (HBCU), CSU has a culturally rich history as an institution providing quality educational programs and community outreach services.

***Operating Budget Summary***

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**Fiscal 2025 Budget Increases \$1.3 Million, or 1.2%, to \$111.5 Million  
(\$ in Millions)**



Note: The fiscal 2024 working appropriation includes deficiencies. The fiscal 2024 impacts of statewide salary adjustments appear in the Statewide Account in the Department of Budget and Management (DBM), and adjustments are not reflected in this agency’s budget. The fiscal 2025 impacts of the fiscal 2024 statewide salary adjustments appear in this agency’s budget. The fiscal 2025 statewide salary adjustments are centrally budgeted in DBM and are not included in this agency’s budget.

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### *R30B27 – Coppin State University*

- Total State support in fiscal 2025 increases by \$1.3 million, or 2.0%, compared to the fiscal 2024 working appropriation after accounting for a proposed deficiency. The fiscal 2025 allowance includes costs related to fiscal 2024 salary increases that are centrally budgeted in fiscal 2024. When the salary adjustments are excluded, State funds support decreases by 1.6%, or \$1.1 million.
- The fiscal 2025 budget includes a proposed deficiency for fiscal 2024 of \$32.0 million across higher education institutions, of which the CSU share is \$981,173, to replace general funds with Higher Education Investment Funds (HEIF).
- The fiscal 2025 allowance for CSU includes \$9.0 million for the third year of funding under Chapter 41 of 2021, the HBCU settlement.

## ***Key Observations***

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- ***Enrollment:*** Fall 2023 undergraduate enrollment increased by 53 students, or 3.0%, compared to fall 2022, the first increase since fall 2019.
- ***Graduation Rates:*** The six-year graduation rate at CSU increased for the first time since the 2014 cohort, increasing from 21.7% for the 2016 cohort to 24.8% for the 2017 cohort. The four-year graduation rate declined to 6.8% for the 2019 cohort after a slight increase for the 2018 cohort.

## **Operating Budget Recommended Actions**

1. See the University System of Maryland overview for systemwide recommendations.

**R30B27**  
**Coppin State University**

***Operating Budget Analysis***

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**Program Description**

CSU is a comprehensive, urban institution offering programs in nursing, humanities, education, liberal arts, and sciences. CSU provides access to education and diverse opportunities for students with high potential for success and those whose promise may have been hindered by lack of social, personal, or financial opportunity. While servicing all students in the State, CSU will continue to enhance the connection to first generation college students and Baltimore City.

**Carnegie Classification:** Master’s Colleges and Universities: Small Programs

<b>Fall 2023 Undergraduate Enrollment Headcount</b>		<b>Fall 2023 Graduate Enrollment Headcount</b>	
Male	434	Male	70
Female	1,376	Female	221
<b>Total</b>	<b>1,810</b>	<b>Total</b>	<b>291</b>

<b>Fall 2023 New Students Headcount</b>		<b>Campus (Main Campus)</b>	
First-time	412	Acres	58.36
Transfers/Others	185	Buildings	13
Graduate	119	Average Age	37
<b>Total</b>	<b>716</b>	Oldest	1961

<b>Programs</b>		<b>Degrees Awarded (2022-2023)</b>	
Bachelor’s	34	Bachelor’s	345
Master’s	14	Master’s	46
Doctoral	1	Doctoral	3
Certificates	15	Multiple Major	9
		Certificates	5
		<b>Total Degrees</b>	<b>408</b>

**Proposed Fiscal 2025 In-state Tuition and Fees\***

Undergraduate Tuition	\$5,032
Mandatory Fees	\$2,068

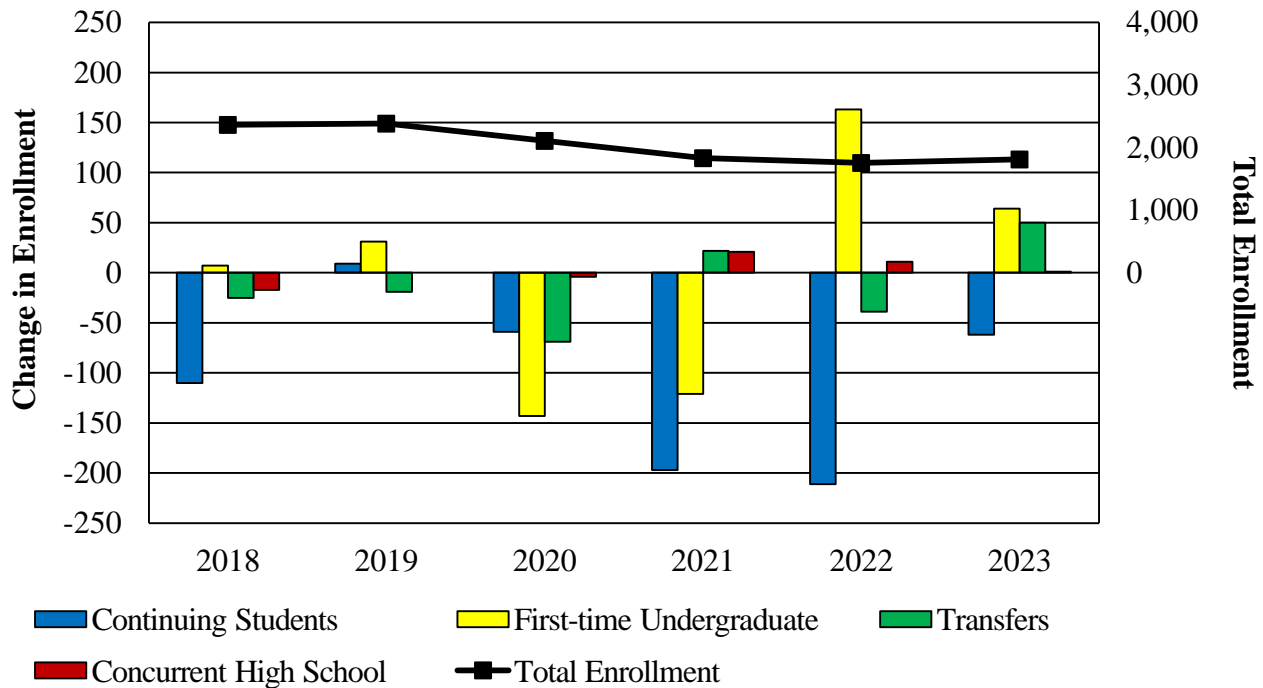
\*Contingent on Board of Regents approval.

# Performance Analysis: Managing for Results

## 1. Undergraduate Fall Headcount

Since the high mark of 3,451 in fall 2005, undergraduate enrollment has generally declined at CSU. With 1,810 undergraduate students enrolled for the fall 2023 semester, the undergraduate enrollment has declined by 1,641 students, or 47.6%, since fall 2005. The undergraduate enrollment was stable at times from fall 2016 through 2019, with a slight increase in enrollment in fall 2019. However, as shown in **Exhibit 1**, undergraduate enrollment again declined in fall 2020 and 2021, as a result of the COVID-19 pandemic, decreasing by 550 students in fall 2021 when compared to fall 2019. The largest declines were among the first-time, full-time (FT/FT) and continuing student populations, which fell by 264 students and 256 students, or 58.8% and 15.1% of those student populations, respectively, over these two years. CSU attributed the decline of continuing and FT/FT student populations to the generally low socioeconomic status of these groups, which were hit particularly hard by the COVID-19 pandemic. In fall 2023, all categories increased except the continuing student population, which decreased by 5.0%.

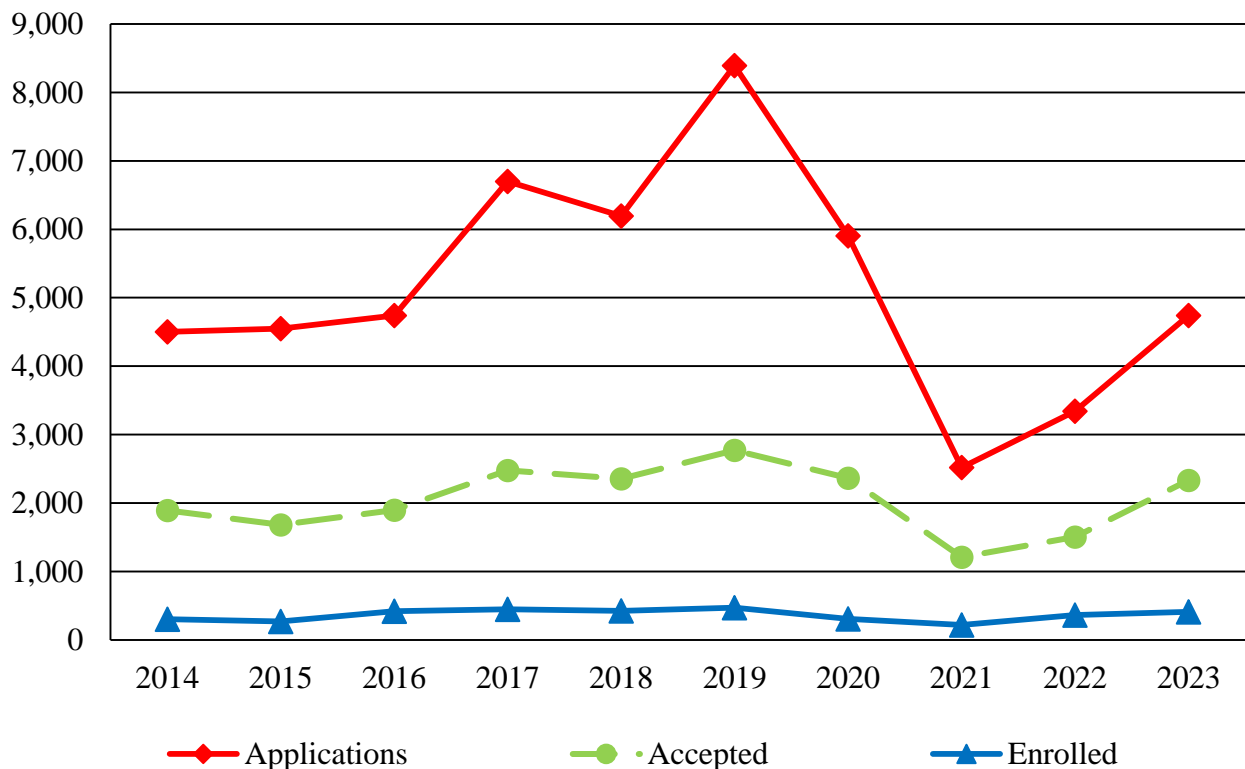
**Exhibit 1**  
**Change in Undergraduate Enrollment by Category and Total Headcount**  
**Fall 2018-2023**



Source: University System of Maryland

CSU attributed the large increase (77.1%) in first-time undergraduate applications from fall 2016 through 2019 to participating in the Common Black Application, which allows a prospective student to apply to the 66 member institutions through one application. However, as of fall 2019, CSU no longer participates in this process. As shown in **Exhibit 2**, the number of applications for fall decreased following this decision, from 8,394 in fall 2019 to 2,519 in fall 2021, or 70.0%. However, since that time, the number of applications has increased for two consecutive years, to a total of 3,343 for fall 2022 and 4,739 for fall 2023. The decline in applications beginning in fall 2020 was attributed to a decreased participation rate of recent high school graduates at comprehensive institutions as a result of the COVID-19 pandemic. The acceptance rate increased to 49% in fall 2023 from 45% in fall 2022, which is the highest acceptance rate since fall 2010 when it totaled 54%. However, the yield rate in fall 2023 (18%) returned to prior levels after an increase in fall 2022 to 24%. This decrease in yield rates led to the smaller increase in enrollments for first-time students for fall 2023 (13.8%) compared to the increase in applications (41.8%).

**Exhibit 2**  
**Undergraduate Applications, Accepted, and Enrolled**  
**Fall 2014-2023**



Source: Coppin State University; University System of Maryland

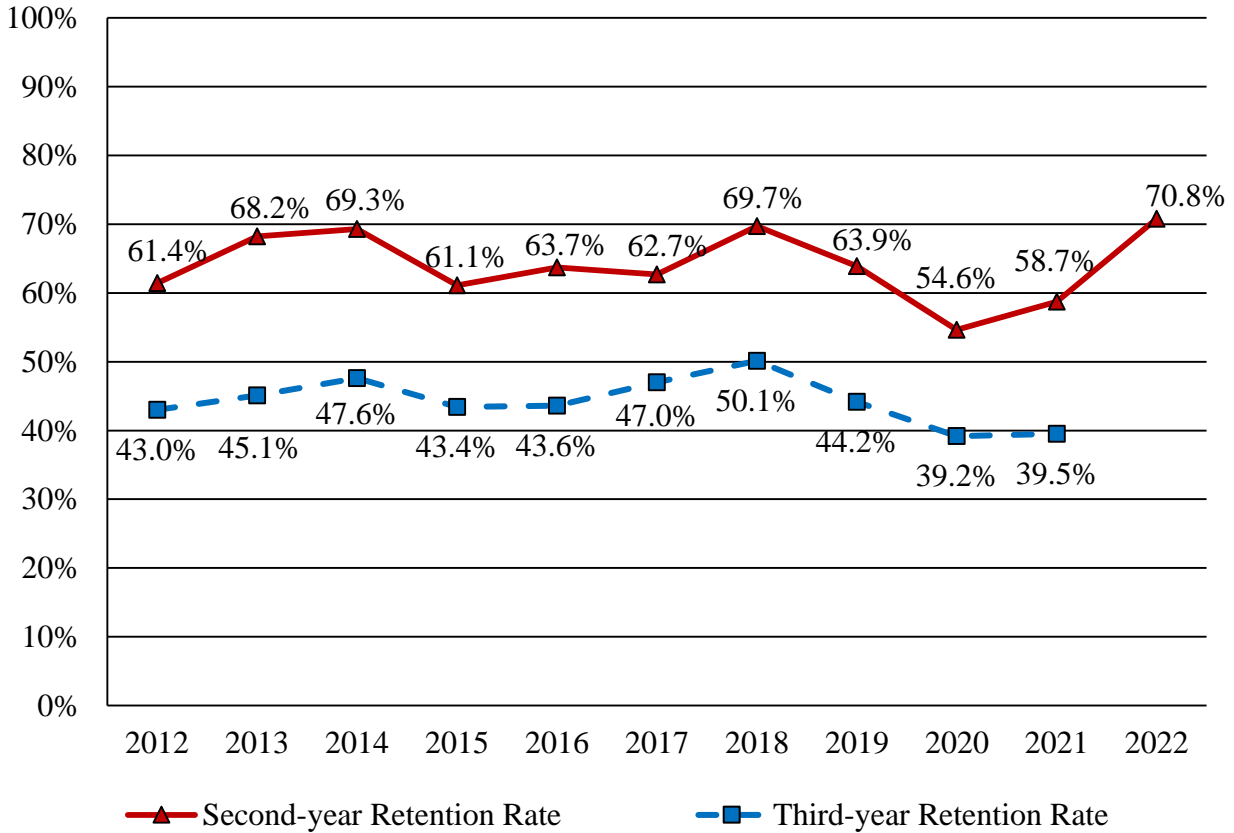
## **2. Student Performance**

### **Retention Rates**

Student retention rates provide a measure of student progress and an institution's performance; a high retention rate indicates the ability of an institution to keep students and the more likely a student will succeed and graduate. As students are more likely to drop out during their first year, the second-year rate is an indicator of a number of factors from students not being prepared for college to institutional support designed to retain students. Institutions tend to focus efforts on retaining first-year students and not providing supports needed to keep students beyond their second year, thereby increasing their chances to graduate.

As shown in **Exhibit 3**, the second-year retention rate has fluctuated over this period but fell to a low of 54.6% with the 2020 cohort; however, the 2022 cohort second-year retention rate of 70.8% was the highest achieved over this period. The third-year retention rate steadily improved from the 2015 cohort, increasing by 6.7 percentage points to 50.1% for the 2018 cohort. The 50.1% third-year retention rate for the 2018 cohort was the highest achieved in over a decade for CSU. However, after the 2018 cohort, the third-year retention rates followed the same pattern as the second-year retention rates and experienced decreases. The rate slightly improved for the 2021 cohort, which increased to 39.5%. CSU attributed the prepandemic increase to the development of Academic Success Centers (ASC) within each college during summer 2017, which were charged with monitoring and conducting outreach to cohorts, and the University Academic Advising Center, which was charged to conduct individualized advising sessions. The 2015 cohort would have been the first cohort to have ASC support by their third year. The ASC uses an intrusive advising/assisting approach to monitor degree progress, which is individualized for each cohort member. The institution also implemented a sophomore year experience to provide wrap-around services to retain second-year students.

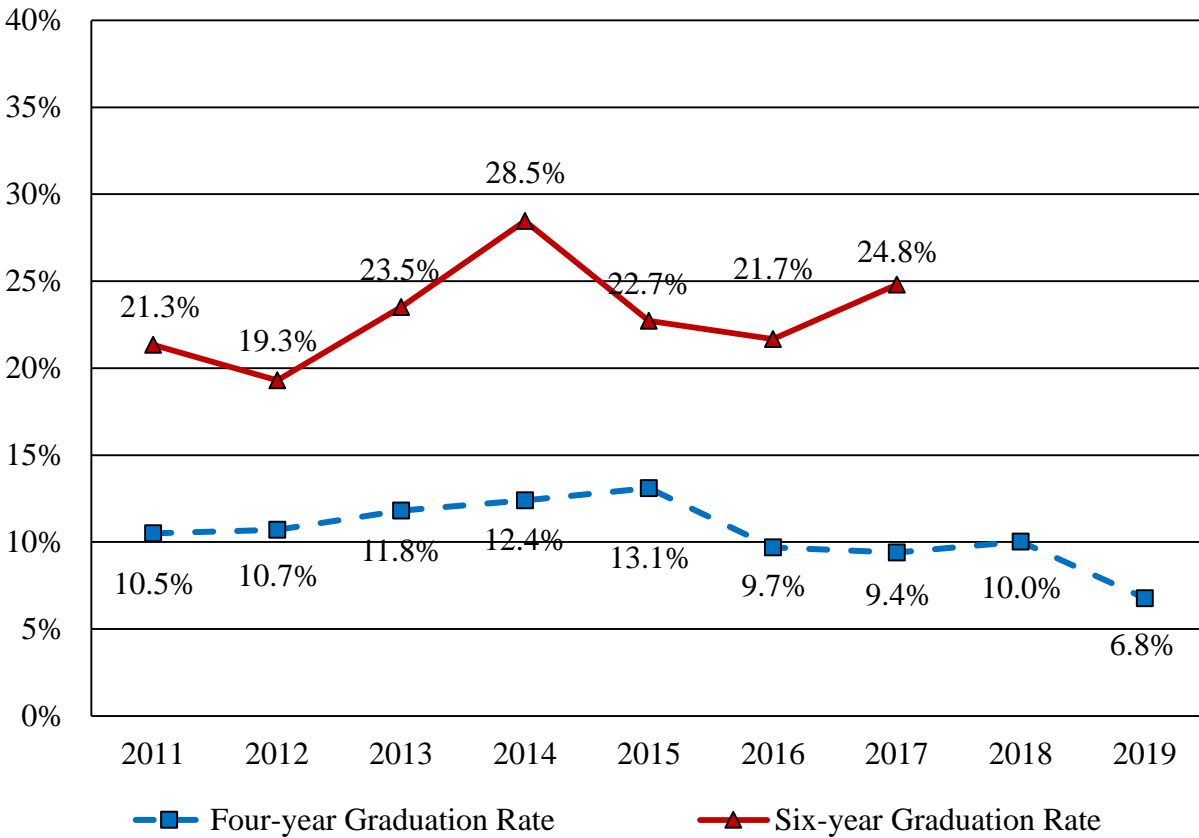
**Exhibit 3  
Second- and Third-year Retention Rates  
2012-2022 Cohorts**



Source: University System of Maryland

Graduation rates are, in part, another measure of student persistence and efficiency – as more students graduate, it frees up more room, allowing an institution to enroll more students. **Exhibit 4** shows the four- and six-year graduation rates for FT/FT students, which include those who transferred and graduated from another Maryland institution. The six-year graduation rate peaked in the 2014 cohort at 28.5%, but declined two cohorts in a row, reaching 21.7% in the 2016 cohort. Despite the declines, the six-year graduation rate for the 2017 cohort (24.8%) was higher than the 2011 cohort (21.3%). The four-year graduation rate, which had experienced continual growth from the 2008 cohort through the 2015 cohort, declined after that period and fell to 6.8% for the 2019 cohort.

**Exhibit 4**  
**Graduation Rate of First-time, Full-time Students**  
**2011-2019 Cohorts**

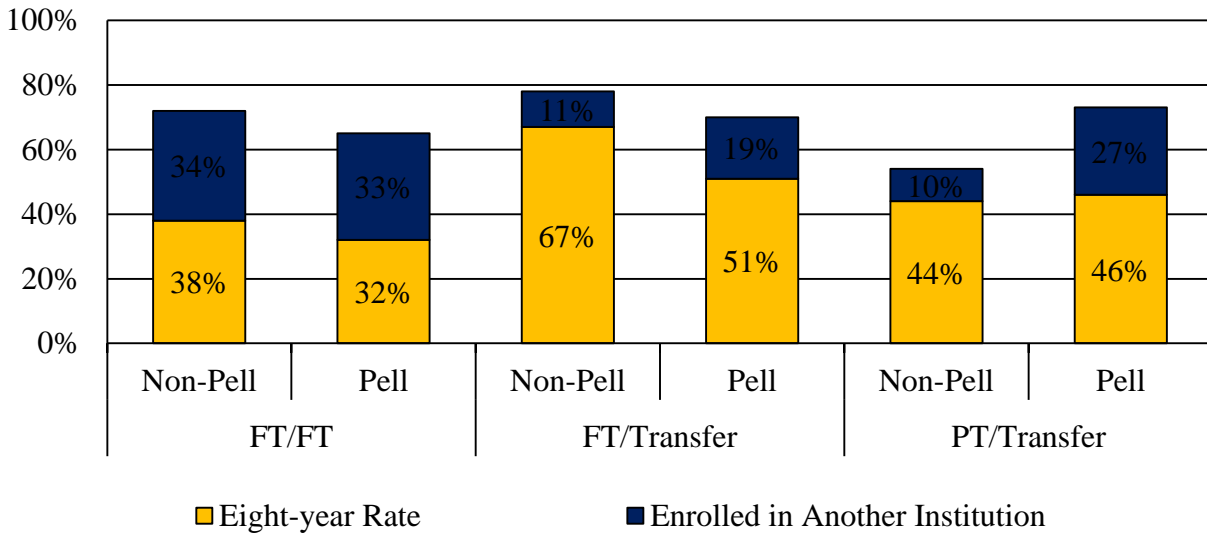


Source: Maryland Higher Education Commission

Traditionally, graduation measures only capture the outcomes of the traditional FT/FT students who are increasingly comprising a smaller portion of the student population. In order to have a more inclusive graduation rate that captures the progress of nontraditional students, the Integrated Postsecondary Data System reports on the outcomes of first-time, transfers, and part-time transfer students by Pell and non-Pell recipients. As shown in **Exhibit 5**, at CSU, both non-Pell- and Pell-eligible full-time transfer students had the highest eight-year graduation rate of 67% and 51%, respectively. Non-Pell and Pell-eligible part-time transfer students graduated at the next highest rates of 44% and 46%, respectively. Non-Pell and Pell-eligible and FT/FT students graduated at the lowest rates, achieving an eight-year graduation rate of 38% and 32%, respectively.



**Exhibit 5**  
**Eight-year Graduation Rates for Students Entering in Academic Year**  
**Academic Year 2014-2015**



FT: full-time  
 FT/FT: first-time, full-time  
 PT: part-time

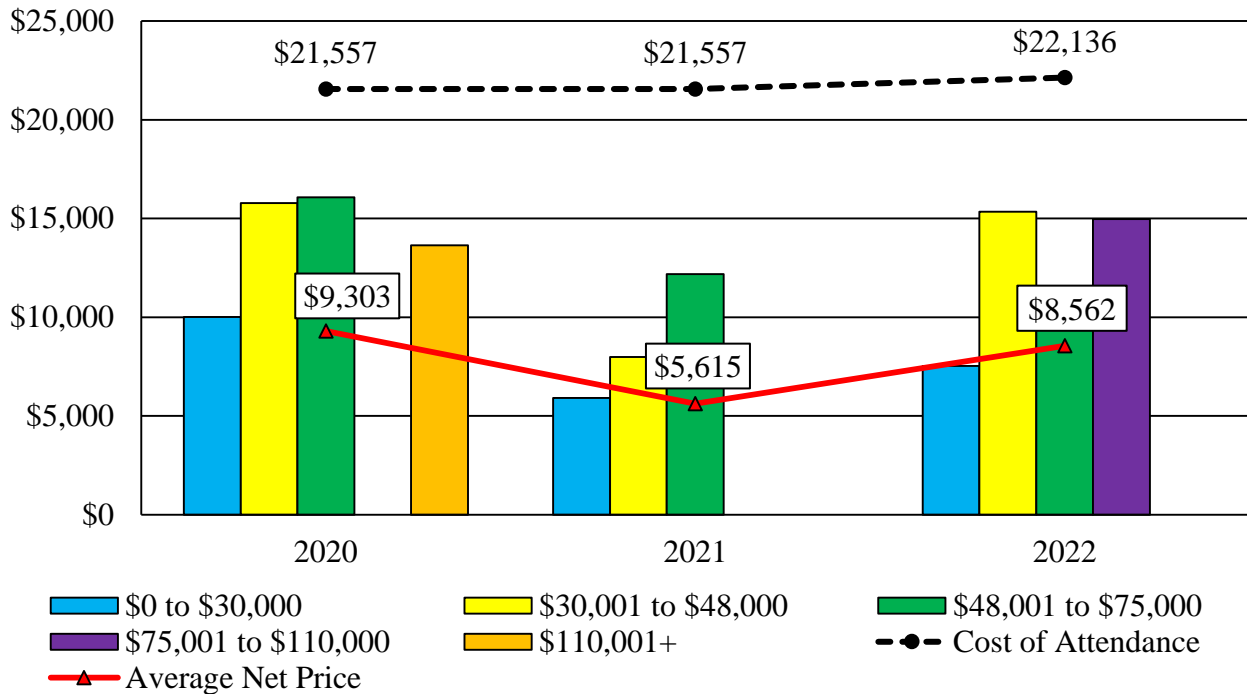
Source: National Center for Education Statistics; College Navigator

**3. Affordability and Accessibility**

**Cost of Attendance**

When considering the affordability of college, students and families tend to focus on the published cost of attendance (COA) or sticker price. COA is the total cost of attending college for one year, including tuition and fees, room and board, books, supplies, and other expenses. However, the focus should be on the average net price, which is the cost to the student after accounting for the average amount of federal, State, and institutional aid awarded to all undergraduate CSU students. As shown in **Exhibit 6**, in fiscal 2022, the average net price was \$8,562, which is 61.3% lower than the published COA for a FT/FT student. The average cost to a student varies by income level. Those with a lower family income receive more financial aid, thereby lowering the average price for attending college. The average net price for a family with an income between \$0 and \$30,000 increased by 27.3%, or \$1,616, from \$5,916 in fiscal 2021 to \$7,532 in fiscal 2022.

**Exhibit 6**  
**Estimated Cost of Attendance versus Average Net Price**  
**Fiscal 2020-2022**



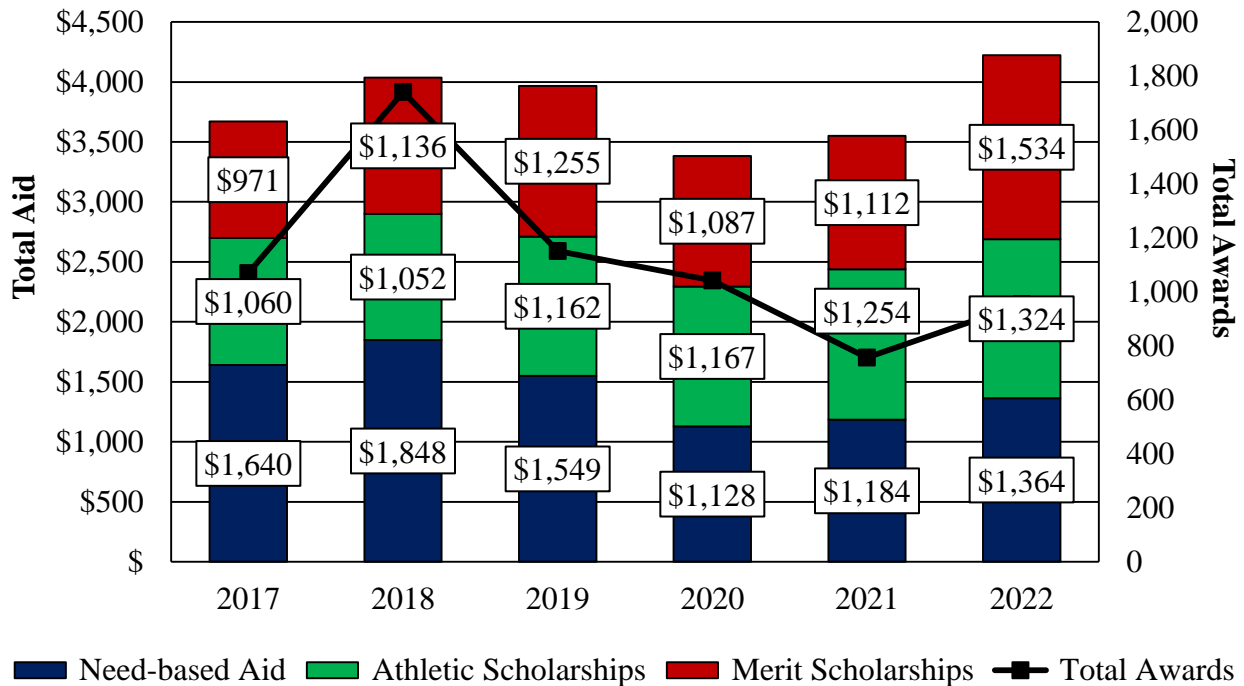
Source: National Center for Education Statistics; College Navigator

**Institutional Aid**

As shown in **Exhibit 7**, the number of awards reached the highest level in this period in fiscal 2018, before substantially declining over the next several years. The number of awards in fiscal 2022 (955) was 45.1% lower than fiscal 2018. CSU attributed the large growth in the number of awards provided in fiscal 2018 to the implementation of a financial aid packaging criteria that provided small financial aid amounts to greater number of students. The decline in overall numbers of awards in fiscal 2021 was the result of significantly lower enrollment and the use of federal financial aid payments. Total expenditures on institutional aid have fluctuated from fiscal 2017 through 2022, ranging from a high of \$4.2 million in fiscal 2022 to a low of \$3.4 million in fiscal 2020. Spending on need-based aid in fiscal 2022 (\$1.4 million) represented 32.3% of aid spending, which is a decrease from 45.8% of aid spending in fiscal 2018 (\$1.8 million). Conversely, spending on athletic scholarships has increased over the same period from \$1.1 million in fiscal 2018 to \$1.3 million in fiscal 2022, or 31.4% of aid spending. While spending on merit scholarships has held relatively stable over this period, the overall percentage of spending

toward merit scholarships has increased, going from 28.1% in fiscal 2018 to 36.3% in fiscal 2022. On average, over this period, need-based aid represented 38% of aid awarded, followed by athletic scholarships and merit scholarships, which averaged 31% each.

**Exhibit 7**  
**Institutional Aid Expenditures and Total Awards by Category**  
**Fiscal 2017-2022**  
**(\$ in Thousands)**

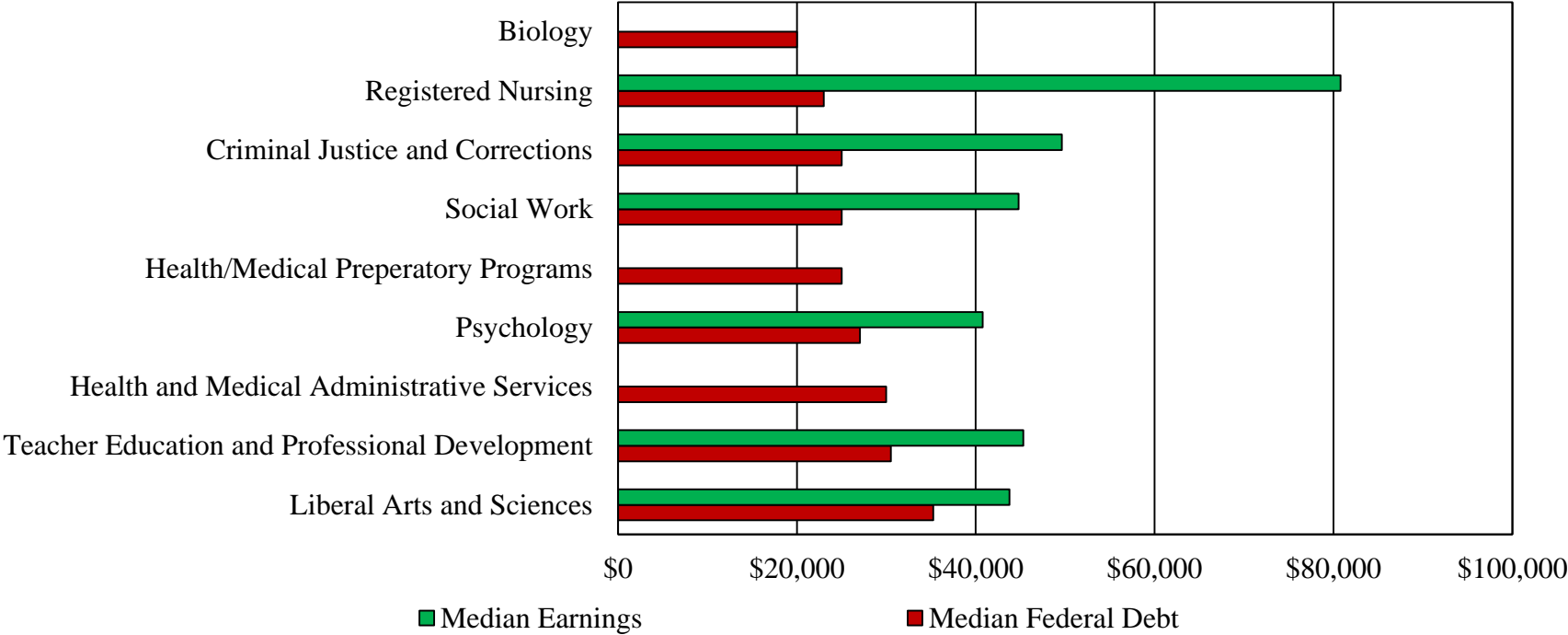


Source: Maryland Higher Education Commission

## Student Debt

In an effort to give students a better picture of outcomes at the program rather than the institutional level, the U.S. Department of Education’s College Scorecard reports the median debt (excluding private and Parent PLUS loans) and median earnings two years after graduation, as reported by the institutions. This information helps students consider the amount of federal debt they may incur and their ability to repay the loan after graduating, since repayments are based on salaries. As is shown in **Exhibit 8**, biology majors have the lowest federal median debt at \$20,017. Registered nursing majors have the highest median salaries after graduation at \$80,803.

**Exhibit 8**  
**Undergraduate Programs by Median Federal Debt and Median Earnings**



Source: U.S. Department of Education, College Scorecard

## Fiscal 2024 Working Budget

### Proposed Deficiency Appropriation

The fiscal 2025 budget includes one proposed deficiency appropriation impacting CSU in fiscal 2024, which represents CSU’s share of an \$32 million deficiency across higher education institutions to replace general funds with the HEIF due to available fund balance (\$981,173).

### Education and General Expenditures

Since tuition and fee revenues in the allowance are based on enrollment projections, increases and decreases in enrollment can have a significant effect on an institution’s revenues. Therefore, looking at the changes in expenditures by program areas, between fiscal 2023 and 2024, when institutions know their fall enrollment provides a more accurate picture of funding priorities. **Exhibit 9** shows budget changes for unrestricted funds by program area for fiscal 2023 and 2024; between these years, total expenditures increase by \$8.5 million, or 10.1%.

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**Exhibit 9**  
**Budget Changes for Unrestricted Funds by Program**  
**Fiscal 2023-2024**  
**(\$ in Thousands)**

	<u>2023</u> <u>Actual</u>	<u>2024 Adjusted</u> <u>Working</u>	<u>2023-2024</u> <u>\$ Change</u>	<u>2023-2024</u> <u>% Change</u>
<b>Expenditures</b>				
Instruction	\$19,890	\$24,878	\$4,988	25.1%
Academic Support	9,116	9,833	717	7.9%
Student Services	8,525	9,355	831	9.7%
Institutional Support	16,348	19,700	3,351	20.5%
Operation and Maintenance of Plant	12,806	12,172	-634	-5.0%
Scholarships and Fellowships	3,441	3,738	297	8.6%
<b>E&amp;G Total</b>	<b>\$70,127</b>	<b>\$79,676</b>	<b>\$9,549</b>	<b>13.6%</b>
Auxiliary Enterprises	13,611	12,540	-1,072	-7.9%
<b>Total Expenditures</b>	<b>\$83,738</b>	<b>\$92,216</b>	<b>\$8,478</b>	<b>10.1%</b>
<b>Revenues</b>				
Tuition and Fees	\$12,341	\$12,712	\$371	3.0%
State Funds <sup>1</sup>	62,652	68,015	5,363	8.6%
Other	3,325	655	-2,670	-80.3%

*R30B27 – Coppin State University*

	<b><u>2023</u></b> <b><u>Actual</u></b>	<b><u>2024 Adjusted</u></b> <b><u>Working</u></b>	<b><u>2023-2024</u></b> <b><u>\$ Change</u></b>	<b><u>2023-2024</u></b> <b><u>% Change</u></b>
<b>Total E&amp;G Revenues</b>	<b>\$78,318</b>	<b>\$81,382</b>	<b>\$3,065</b>	<b>3.9%</b>
Auxiliary Enterprises	11,165	11,778	613	5.5%
Transfer (to)/from Fund Balance	-5,745	-945	4,800	-83.5%
<b>Available Unrestricted Revenues</b>	<b>\$83,738</b>	<b>\$92,916</b>	<b>\$8,478</b>	<b>10.1%</b>

E&G: Education and General

<sup>1</sup>State funds include general funds and Higher Education Investment Funds

Note: Numbers may not sum due to rounding. The fiscal 2024 working appropriation includes deficiencies. The fiscal 2024 impacts of statewide salary adjustments appear in the Statewide Account in the Department of Budget and Management, and adjustments are not reflected in this agency's budget.

Source: Governor's Fiscal 2025 Budget Books; Department of Legislative Services

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There are anticipated increases in spending for instruction, academic support, student services, and institutional support due to the filling of vacant regular positions and contractual full-time equivalents. Instruction has the largest increase at \$5.0 million, or 25.1%. Scholarships and fellowships increase by 8.6%. There are anticipated decreases in operation and maintenance of plant and auxiliary enterprises, by 5.0% and 7.9%, respectively. The decrease in operation and maintenance of plant is related to a reduction in debt service. The decrease in auxiliary enterprises occurs in contractual services.

## **Fiscal 2025 Proposed Budget**

As shown in **Exhibit 10**, State funding in the fiscal 2025 allowance, when excluding the fiscal 2024 salary increases budgeted within CSU in fiscal 2025 but still centrally budgeted in fiscal 2024, decreases by 1.6%, or \$1.1 million, compared to the fiscal 2024 working appropriation. Excluding costs related to the fiscal 2024 salary increases, general funds decrease by \$0.5 million, or 0.7%, and special funds decrease by \$0.6 million, or 15.6%.

**Exhibit 10**  
**Proposed Budget**  
**Coppin State University**  
**Fiscal 2023-2025**  
**(\$ in Thousands)**

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Adjusted</u>	<u>2025</u> <u>Adjusted</u>	<u>2024-2025</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$53,281	\$55,219	\$53,784	-\$1,436	-2.6%
Deficiency – HEIF Swap		-981			
Chapter 41 Funds	5,667	9,000	9,000		
<b>Adjusted General Funds</b>	<b>\$58,948</b>	<b>\$63,238</b>	<b>\$62,784</b>	<b>-\$455</b>	<b>-0.7%</b>
Special Funds					
HEIF	\$3,704	\$3,796	\$4,133		
Deficiency – HEIF Swap		981			
<b>Total HEIF</b>	<b>\$3,704</b>	<b>\$4,777</b>	<b>\$4,133</b>	<b>-\$644</b>	<b>-15.6%</b>
<b>Adjusted State Funds</b>	<b>\$62,652</b>	<b>\$68,015</b>	<b>\$66,917</b>	<b>-\$1,098</b>	<b>-1.6%</b>
Adjustment – Fiscal 2024 General Salary Increases			2,439		
<b>Total State Operating Funds</b>	<b>\$62,652</b>	<b>\$68,015</b>	<b>\$69,356</b>	<b>\$1,340</b>	<b>2.0%</b>
Other Unrestricted Funds	\$26,831	\$25,146	\$25,223	\$77	0.3%
Transfer (to)/from Fund Balance	-5,745	-945	-1,067		
<b>Net Unrestricted Funds</b>	<b>\$83,738</b>	<b>\$92,216</b>	<b>\$93,511</b>	<b>\$1,296</b>	<b>1.4%</b>
American Rescue Plan Act	\$8,382				
Other Restricted Funds	15,366	\$18,000	\$18,000		
<b>Total Restricted Funds</b>	<b>\$23,749</b>	<b>\$18,000</b>	<b>\$18,000</b>		<b>0.0%</b>
<b>Total Funds</b>	<b>\$107,487</b>	<b>\$110,216</b>	<b>\$111,511</b>	<b>\$1,296</b>	<b>1.2%</b>

HEIF: Higher Education Investment Funds

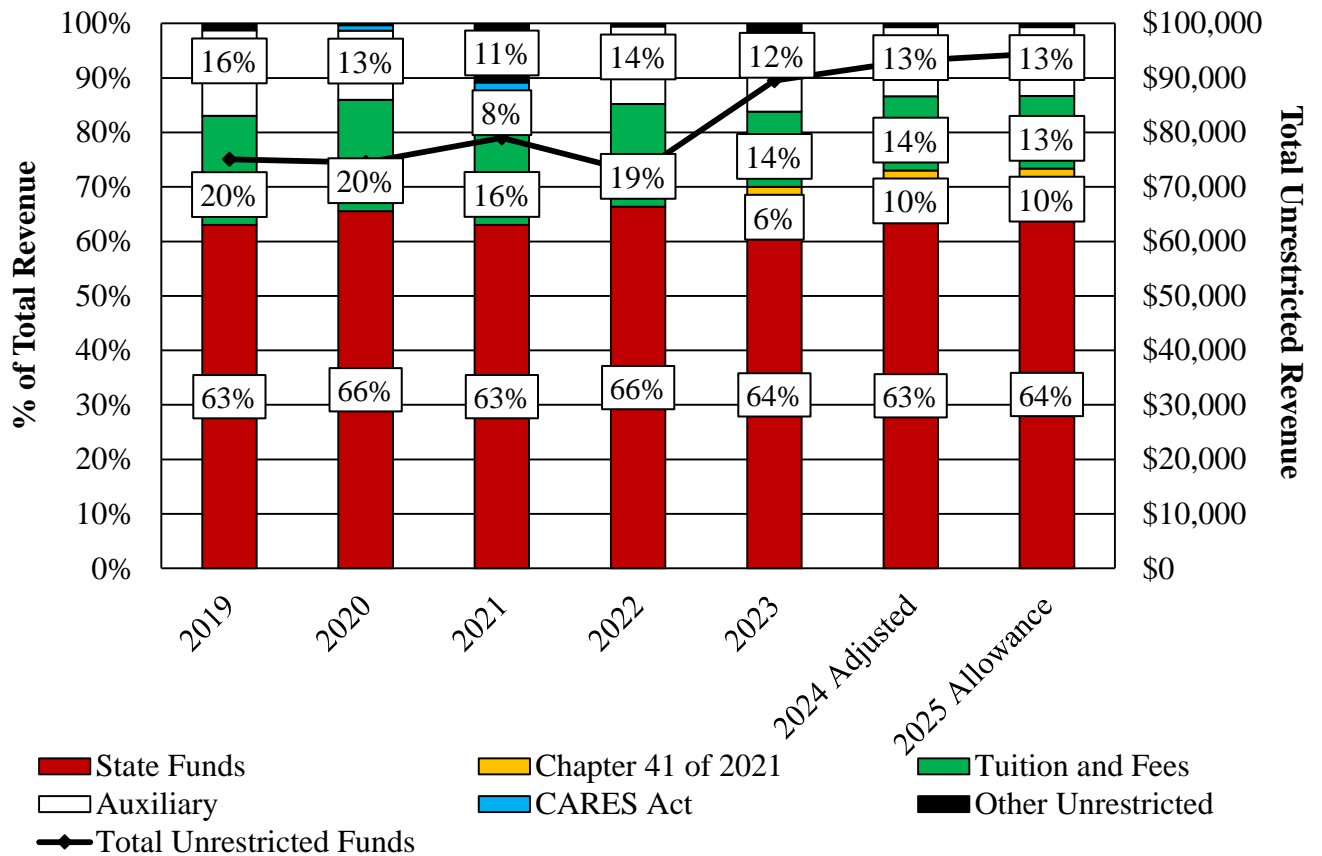
Note: Numbers may not sum to total due to rounding. The fiscal 2023 actual restricted funds include \$4,435,425 in federal stimulus funds. The fiscal 2024 working appropriation includes deficiencies. The fiscal 2024 impacts of statewide salary adjustments appear in the Statewide Account in the Department of Budget and Management (DBM), and adjustments are not reflected in this agency’s budget. The fiscal 2025 impacts of the fiscal 2024 statewide salary adjustments appear in this agency’s budget. The fiscal 2025 statewide salary adjustments are centrally budgeted in DBM and are not included in this agency’s budget.

Source: Governor’s Budget Books, Fiscal 2025; Department of Legislative Services

## Revenue Sources

In the fiscal 2025 allowance, State funds (general funds, the HEIF, and Chapter 41 funds) and tuition and fee revenue comprise 74% and 13% of CSU’s State-supported revenues, respectively, as shown in **Exhibit 11**. The fiscal 2024 and 2025 budgets include \$68.0 million and \$69.4 million of State funds, respectively. CSU anticipates over \$93.5 million in unrestricted revenues in fiscal 2025. Should this total be met, it would be the largest unrestricted revenue total received by the university in history.

**Exhibit 11**  
**Unrestricted Revenues by Fund Source**  
 Fiscal 2019-2025  
 (\$ in Thousands)



CARES: Coronavirus Aid, Relief, and Economic Security

Source: Governor’s 2019-2025 Budget Books; Department of Legislative Services



***Personnel Data***

	<b><u>FY 23 Actual</u></b>	<b><u>FY 24 Working</u></b>	<b><u>FY 25 Allowance</u></b>	<b><u>FY 24-25 Change</u></b>
Regular Positions	462.00	462.00	462.00	0.00
Contractual FTEs	<u>95.56</u>	<u>89.16</u>	<u>89.16</u>	<u>0.00</u>
<b>Total Personnel</b>	<b>557.56</b>	<b>551.16</b>	<b>551.16</b>	<b>0.00</b>

***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	25.96	5.62%
Positions and Percentage Vacant as of 12/31/23	76.00	16.45%
Vacancies Above Turnover	50.04	

- As of December 31, 2023, CSU had 76.0 vacant positions, or a 16.5% vacancy rate. The vacancies exceed the turnover rate by 50.0 positions, or 10.8 percentage points. **The President should comment on the high number of vacancies and the efforts to fill them.**

## *Issues*

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### **1. Fiscal Compliance Audit for CSU**

In November 2023, the Office of Legislative Audits (OLA) released an audit of CSU covering the period from July 25, 2018, through June 30, 2022, which included the distribution of Higher Education Emergency Relief Funds (HEERF) during the COVID-19 pandemic.

The audit included five findings, the most concerning being that CSU awarded most HEERF grants without consideration of an individual student’s COA and actual financial need, and that additional hardship assistance grants were awarded to students who did not appear to meet eligibility criteria. According to OLA, CSU distributed the HEERF in equal, predetermined amounts based on full- or part-time status and not based on actual need. In particular, OLA noted that students whose COA were paid in part or whole by other means or who had lighter course loads (lower tuition costs) were less likely to have needed the same level of HEERF funding, and consequently were more likely to have received a refund of that aid. CSU awarded hardship grants to students that were eligible for federal Pell grant funding and submitted an application for this additional assistance that demonstrated the need for the funds. Of the 28 students who received the hardship grant, 9 were not Pell-eligible, including 1 that was the child of a CSU employee.

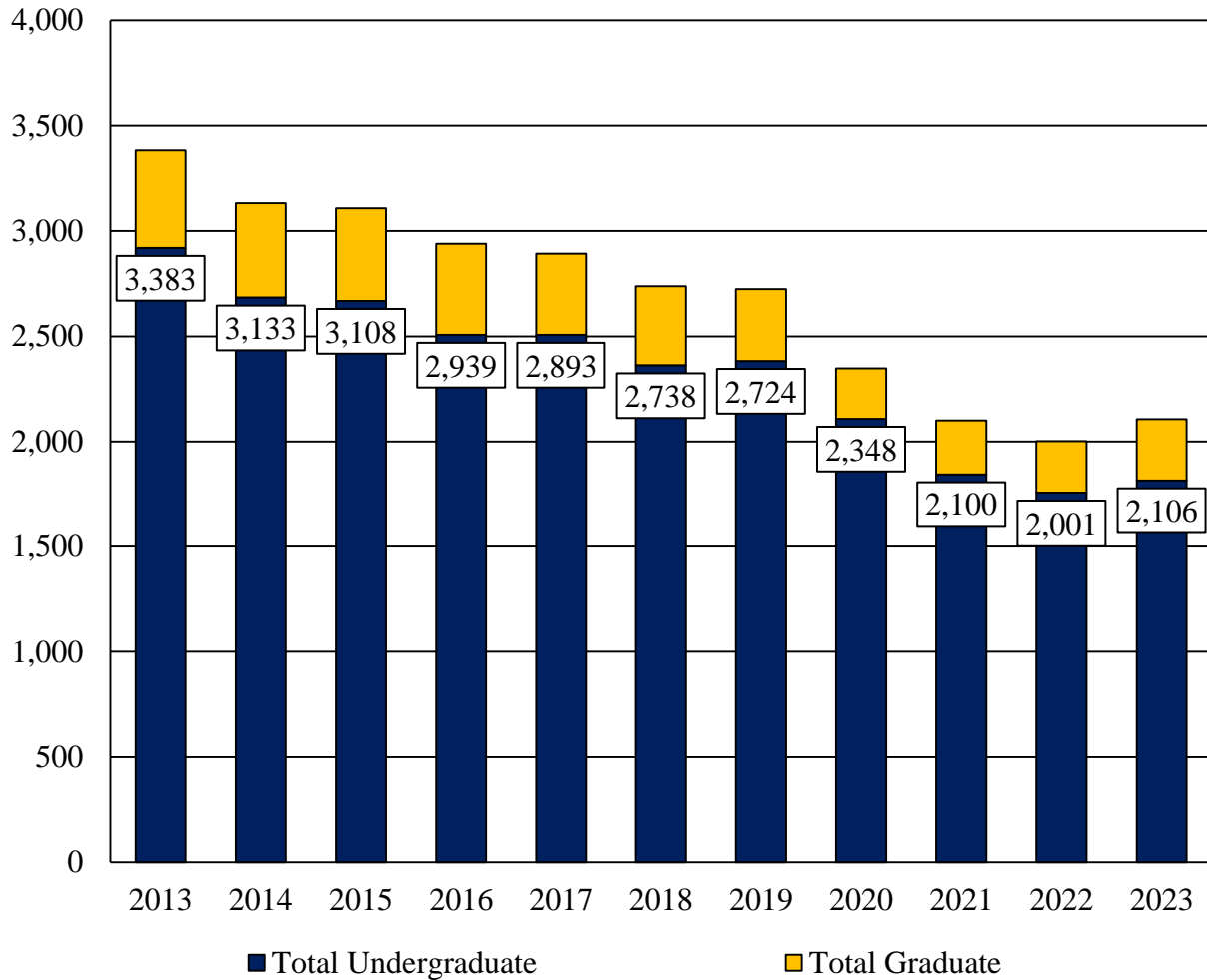
Additionally, OLA reported three CSU employees enrolled in just one class (three credits) for two semesters for which HEERF funds were awarded and received the same HEERF payments and credits as all part-time students, as well as remission of their tuition costs. As a result, these individuals each received cash refunds for these two semesters, which for all three totaled \$8,390. None of these employees were enrolled in the semester prior or after the aforementioned semesters, and each employee was classified as a non-degree seeking student.

In response to OLA’s finding, CSU is developing an independent financial aid advisory committee to review and implement policies and procedures for awarding all need-based aid award programs. It is expected for this committee to be established and to develop policies and procedures by May 2024. **The President should comment on the progress of the committee. The President should comment on CSU’s approach to the HEERF grants and any policies that the institution has or will implement to ensure that financial aid programs are not used improperly prior to the completion of the committee’s work.**

### **2. Enrollment and State Funds Per Full Time Equivalent Students**

CSU’s total enrollment steadily declined from 2013 through 2022. As shown in **Exhibit 12**, the 2023 undergraduate and graduate cohort totaled 2,106 students, a reduction of 1,277 students, or 38%, from the 2013 cohort total. The fall 2023 cohort total is a decrease of 2,200 students, or 51.1%, from the fall 2005 record high of 4,306 students. However, enrollment for the fall 2023 cohort represents an increase of 5.2%, or 105 students, from the fall 2022 cohort.

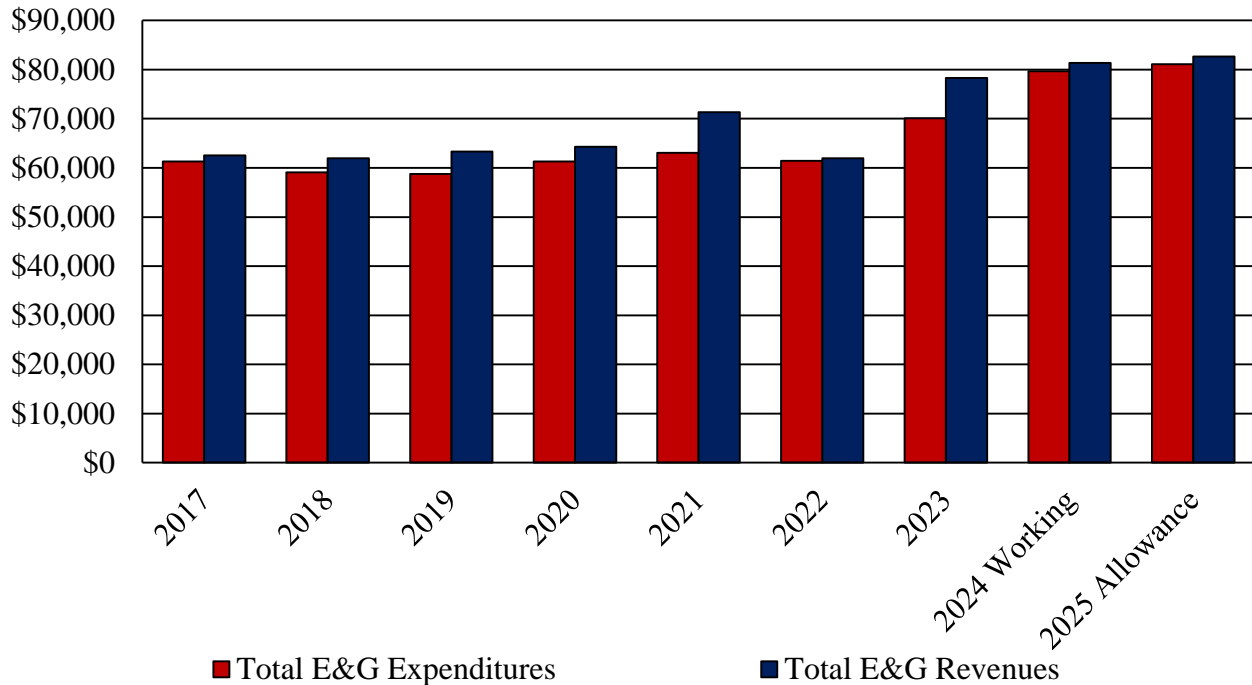
**Exhibit 12  
Coppin State University Total Enrollment Decline  
Fall 2013-2023**



Source: Maryland Higher Education Commission

Notwithstanding the substantial decline in enrollment, CSU’s Education and General (E&G) expenditures have steadily increased. As shown in **Exhibit 13**, despite a 27.2% reduction in enrollment from fiscal 2017 to 2023, E&G expenditures in the fiscal 2025 allowance are \$19.9 million, or 32.4%, higher than fiscal 2017. While E&G expenditures have increased, CSU has remained fiscally conservative, never spending more on E&G than the revenue brought in to pay for those expenses from fiscal 2017 through the 2025 allowance.

**Exhibit 13**  
**Education and General Expenditures and Revenues**  
**Fiscal 2017-2025 Allowance**  
**(\$ in Thousands)**

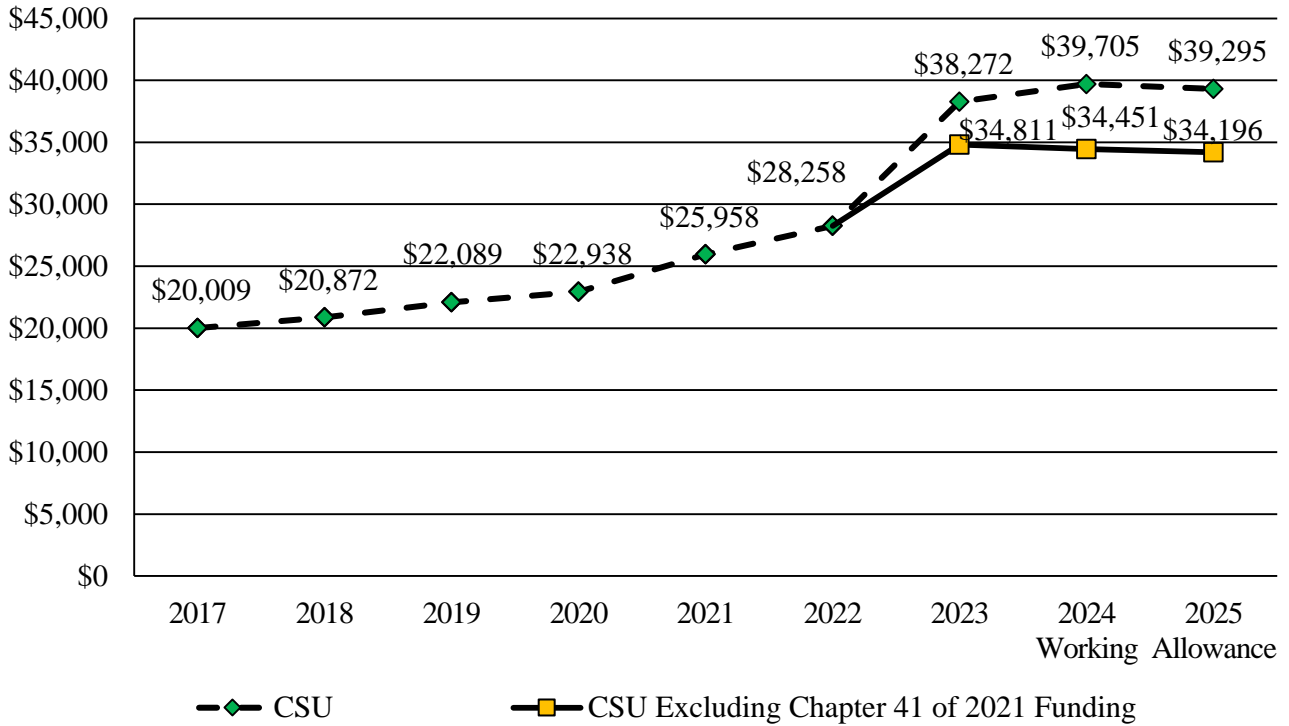


E&G: education and general

Source: Governor’s Fiscal Budget Books 2017-2025; Department of Legislative Services

As a result of the increased spending on E&G and the decreasing enrollment, State funds spent per full-time equivalent student (FTES) have generally increased. As shown in **Exhibit 14**, State funds spent per FTES at CSU have increased by \$19,286, or 96.4%, from \$20,009 in fiscal 2017 to \$39,295 in the fiscal 2025 allowance. It should be noted that, in fiscal 2025, CSU will receive Chapter 41-mandated funding, totaling \$9.0 million. Absent these funds, State funds spent per FTES would total \$34,196. When excluding these funds, at \$34,196 in State funds per FTES in the fiscal 2025 allowance, CSU is behind only University of Maryland, Baltimore Campus (UMB), an institution that has high costs per FTES given the institution’s unique programmatic offerings. When including the Chapter 41 funding, the level exceeds the institution with the next highest amount of State funds spent per FTES, the University of Maryland Eastern Shore (UMES) by \$5,384. From fiscal 2017 through the 2025 allowance, CSU has averaged \$28,600 State funds per FTES, averaging \$7,619 more than the next highest institution – UMES – when excluding UMB and including Chapter 41 funding.

**Exhibit 14**  
**State Funds Spent at CSU Per Full-time Equivalent Students**  
**Fiscal 2017-2025**



CSU: Coppin State University

Source: Governor’s Fiscal Budget Books 2017-2025; Department of Legislative Services

## ***Operating Budget Recommended Actions***

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1. See the University System of Maryland overview for systemwide recommendations.

**Appendix 1  
Audit Findings**

Audit Period for Last Audit:	July 25, 2018 – June 30, 2022
Issue Date:	November 2023
Number of Findings:	5
Number of Repeat Findings:	1
% of Repeat Findings:	20%
Rating: (if applicable)	n/a

**Finding 1:** CSU awarded most HEERF grants without consideration of individual COA and financial need, and additional hardship assistance grants were awarded to students who did not appear to meet eligibility criteria.

**Finding 2:** **CSU did not have required formal written policy guidelines, including eligibility criteria for the award of certain institutional need-based financial aid, and could not provide required support for certain financial aid awards to justify the propriety of the award.**

**Finding 3:** CSU did not obtain Board of Public Works approval for its food service vendor contract as required by State law and did not ensure that the vendor remitted all required commissions.

**Finding 4:** CSU’s reviews of changes to student residency status were either not performed or, when performed, were not sufficiently comprehensive.

**Finding 5:** CSU did not have adequate controls over collections totaling \$4.8 million in fiscal 2022. Specifically, certain critical cash receipts functions were not adequately separated, and independent deposit verifications were not performed.

\*Bold denotes item repeated in full or part from preceding audit report.

**Appendix 2  
Object/Fund Difference Report  
Coppin State University**

<u>Object/Fund</u>	<u>FY 23 Actual</u>	<u>FY 24 Working Appropriation</u>	<u>FY 25 Allowance</u>	<u>FY 24 - FY 25 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	462.00	462.00	462.00	0.00	0%
02 Contractual	95.56	89.16	89.16	0.00	0%
<b>Total Positions</b>	<b>557.56</b>	<b>551.16</b>	<b>551.16</b>	<b>0.00</b>	<b>0%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 46,932,463	\$ 58,434,297	\$ 57,894,543	-\$ 539,754	-0.9%
02 Technical and Special Fees	6,837,658	8,722,784	8,728,708	5,924	0.1%
03 Communication	232,050	360,254	360,254	0	0%
04 Travel	1,133,176	1,146,736	1,346,736	200,000	17.4%
06 Fuel and Utilities	2,898,104	3,058,006	3,182,624	124,618	4.1%
07 Motor Vehicles	105,741	160,549	166,617	6,068	3.8%
08 Contractual Services	20,829,831	15,670,330	16,436,783	766,453	4.9%
09 Supplies and Materials	2,832,560	2,083,525	2,017,393	-66,132	-3.2%
10 Equipment – Replacement	1,527,947	382,876	382,876	0	0%
11 Equipment – Additional	1,123,392	333,606	333,606	0	0%
12 Grants, Subsidies, and Contributions	14,044,661	15,445,576	16,355,552	909,976	5.9%
13 Fixed Charges	3,758,777	2,722,815	2,955,909	233,094	8.6%
14 Land and Structures	5,230,193	1,694,360	1,349,670	-344,690	-20.3%
<b>Total Objects</b>	<b>\$ 107,486,553</b>	<b>\$ 110,215,714</b>	<b>\$ 111,511,271</b>	<b>\$ 1,295,557</b>	<b>1.2%</b>
<b>Funds</b>					
40 Unrestricted Fund	\$ 83,738,002	\$ 92,215,714	\$ 93,511,271	\$ 1,295,557	1.4%
43 Restricted Fund	23,748,551	18,000,000	18,000,000	0	0%
<b>Total Funds</b>	<b>\$ 107,486,553</b>	<b>\$ 110,215,714</b>	<b>\$ 111,511,271</b>	<b>\$ 1,295,557</b>	<b>1.2%</b>

Note: The fiscal 2024 appropriation does not include deficiencies. The fiscal 2025 allowance does not include statewide salary adjustments budgeted within the Department of Budget and Management.



**Appendix 3  
Fiscal Summary  
Coppin State University**

<u>Program/Unit</u>	<u>FY 23 Actual</u>	<u>FY 24 Wrk Approp</u>	<u>FY 25 Allowance</u>	<u>Change</u>	<u>FY 24 - FY 25 % Change</u>
01 Instruction	\$ 23,523,197	\$ 27,669,456	\$ 27,275,046	-\$ 394,410	-1.4%
02 Research	708,708	103,675	114,620	10,945	10.6%
03 Public Service	135,313	0	0	0	0%
04 Academic Support	10,151,705	10,489,135	10,900,118	410,983	3.9%
05 Student Services	8,977,380	9,724,996	10,408,652	683,656	7.0%
06 Institutional Support	26,409,627	23,847,729	23,775,593	-72,136	-0.3%
07 Operation and Maintenance of Plant	14,173,596	12,172,162	12,033,393	-138,769	-1.1%
08 Auxiliary Enterprises	13,982,130	13,265,536	13,159,988	-105,548	-0.8%
17 Scholarships and Fellowships	9,424,897	12,943,025	13,843,861	900,836	7.0%
<b>Total Expenditures</b>	<b>\$ 107,486,553</b>	<b>\$ 110,215,714</b>	<b>\$ 111,511,271</b>	<b>\$ 1,295,557</b>	<b>1.2%</b>
Unrestricted Fund	\$ 83,738,002	\$ 92,215,714	\$ 93,511,271	\$ 1,295,557	1.4%
Restricted Fund	23,748,551	18,000,000	18,000,000	0	0%
<b>Total Appropriations</b>	<b>\$ 107,486,553</b>	<b>\$ 110,215,714</b>	<b>\$ 111,511,271</b>	<b>\$ 1,295,557</b>	<b>1.2%</b>

Note: The fiscal 2024 appropriation does not include deficiencies. The fiscal 2025 allowance does not include statewide salary adjustments budgeted within the Department of Budget and Management.