

R30B26
Frostburg State University
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Instruction	\$22,838	\$23,165	\$24,563	\$1,724	\$24,832	\$269
Research/Public Service	3,812	2,983	3,234	-579	3,234	
Administration/Operations	23,884	24,180	23,645	-240	24,846	1,201
Auxiliary Enterprises	16,369	17,016	16,143	-226	16,796	654
Scholarships & Fellowships	5,938	6,171	5,959	21	6,139	180
Adjusted Grand Total	\$72,841	\$73,515	\$73,543	\$701	\$75,846	\$2,304
General Funds	28,660	26,302	24,409	-4,251	24,409	
Other Unrestricted Funds	37,040	40,537	42,510	5,470	44,814	2,304
Total Unrestricted Funds	65,699	66,839	66,919	1,219	69,222	2,304
Restricted Funds	7,142	6,676	6,624	-518	6,624	
Adjusted Grand Total	\$72,841	\$73,515	\$73,543	\$701	\$75,846	\$2,304
Annual % Change		0.9%	0.0%		3.1%	

- The fiscal 2005 allowance for Frostburg State University (FSU) provides no increase in general funds from the fiscal 2004 level. Since fiscal 2002, general funds for FSU have declined \$4.3 million, or 14.8%.
- Other unrestricted funds, including tuition and fee revenue, increase \$2.3 million, or 5.4%, in the fiscal 2005 allowance.

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

For further information contact: Monica L. Kearns

Phone: (410) 946-5530

Personnel Data

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Regular Positions	680.5	673.5	651.5	-29.0	651.5	0.0
Contractual FTEs	159.8	160.0	150.3	-9.5	152.7	2.4
Total Personnel	840.3	833.5	801.8	-38.5	804.2	2.4

Vacancy Data: Regular Positions

Turnover Expectancy	24.17	3.71%
Positions Vacant as of 12/31/03	46.50	7.10%

- The fiscal 2005 allowance does not include any additional regular positions.
- The allowance includes 2.4 new contractual positions.

Analysis in Brief

Major Trends

Teacher Enrollment Grows, Students Completing Training Declines: The number of students enrolled in FSU teacher education programs increased dramatically from fiscal 2002 to 2003. At the same time, the number of students completing teacher training has declined.

Academic Program Recognition Exceeds Objectives: FSU has increased the number of its programs awarded professional accreditation.

Minority Retention Performs Comparatively Well, Graduation Rates Declined in 2003: The FSU two-year retention rate for African American students is slightly above the University System of Maryland (USM) average. The FSU graduation rate for African Americans – as well as for all students – dropped in fiscal 2003 and is below the USM average.

Issues

Instruction Share of Personnel Increases, Administrative Share Decreases: The proportion of full-time equivalent instructional personnel increased from fiscal 2002 to 2004, and FSU has a greater proportion of instruction personnel than USM as a whole.

Faculty Salaries Compare Fairly Well to Peers: Salaries for FSU full professors and assistant professors rank at the sixty-fifth percentile, and associate professors rank at the seventy-first percentile, as compared to the institution's peers in other states.

Faculty Workload in Middle of Range Approved by Regents: The faculty instructional workload at FSU has been in the middle of the range approved by the Board of Regents at least since 1998.

Recommended Actions

1. Concur with Governor's allowance.

R30B26 – USM – Frostburg State University

R30B26
Frostburg State University
University System of Maryland

Operating Budget Analysis

Program Description

Frostburg State University (FSU) is a regional, largely residential university. The university attracts students from across Maryland and nearby states. Approximately half of FSU's students are from Allegany, Garrett, Washington, and Frederick counties. Students rank in the top one-third of their high school or community college class.

Academic programs at the baccalaureate and master's level build upon a strong liberal arts foundation and are responsive to regional and State needs. Degree programs emphasize education, business, environmental studies, and the creative and performing arts.

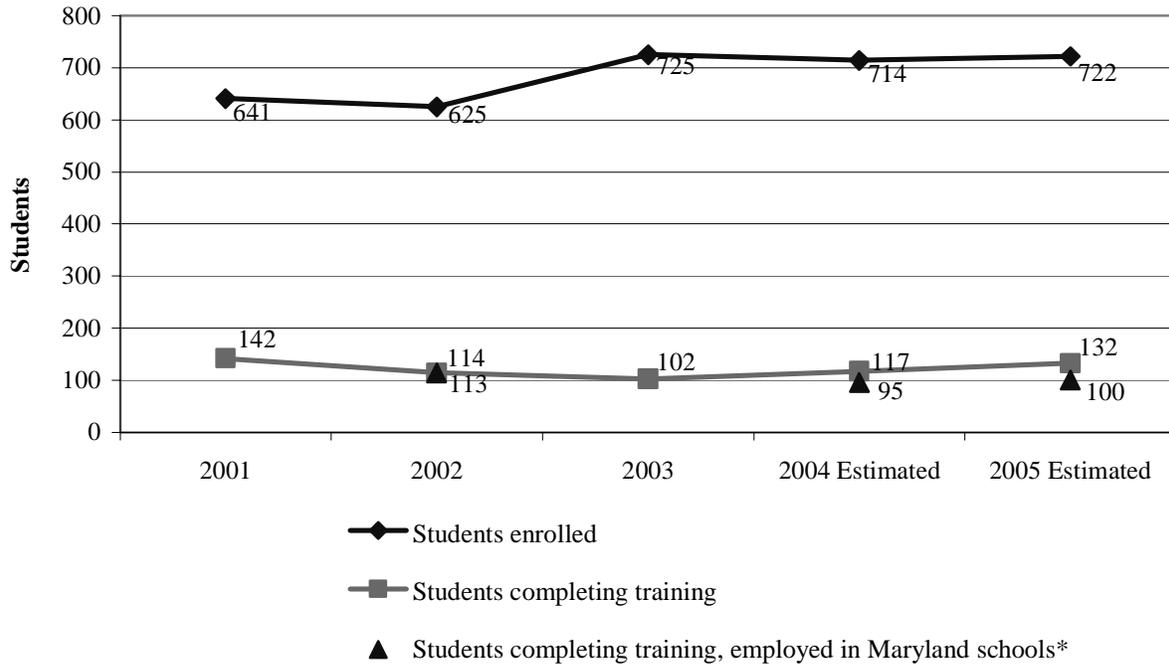
FSU helps meet the workforce needs of the State in information technology and teaching, and it is seeking to expand undergraduate and graduate programs in these areas. The institution also promotes economic development in Western Maryland by working with Allegany County to attract businesses.

Performance Analysis: Managing for Results

Teacher Enrollment Grows, Students Completing Training Declines

FSU's first goal is to meet critical workforce needs in the region and the State. Teaching is one of these workforce needs. The number of enrolled students in FSU teacher education programs increased dramatically from fiscal 2002 to 2003, as shown in **Exhibit 1**. Enrollment is expected to decline slightly in 2004. FSU reports that its recent work with regional community colleges to develop Associate of Arts in Teaching degrees and its orientation course for prospective education students should help boost enrollment.

Exhibit 1
Students Enrolled in and Graduating from Teacher Training
Programs and Employed in Maryland Public Schools
Fiscal 2001 – 2005



*These data are obtained from a survey of graduates one year after they complete their degree and thus do not correspond directly with the students completing teacher training requirements from the same year. The data include new hires only.

Source: Maryland State Budget Books

The number of students completing teacher training declined from fiscal 2001 to 2003. FSU reports that the decline is due to a relatively new requirement that students pass the Praxis I certification exam before their teacher training is complete. FSU expects this measure to improve since it is offering workshops, computer-based assistance, and workbooks to help students pass the exam. FSU expects to meet its 2005 objective of having 100 teacher education graduates employed in Maryland public schools.

Academic Program Recognition Exceeds Objectives

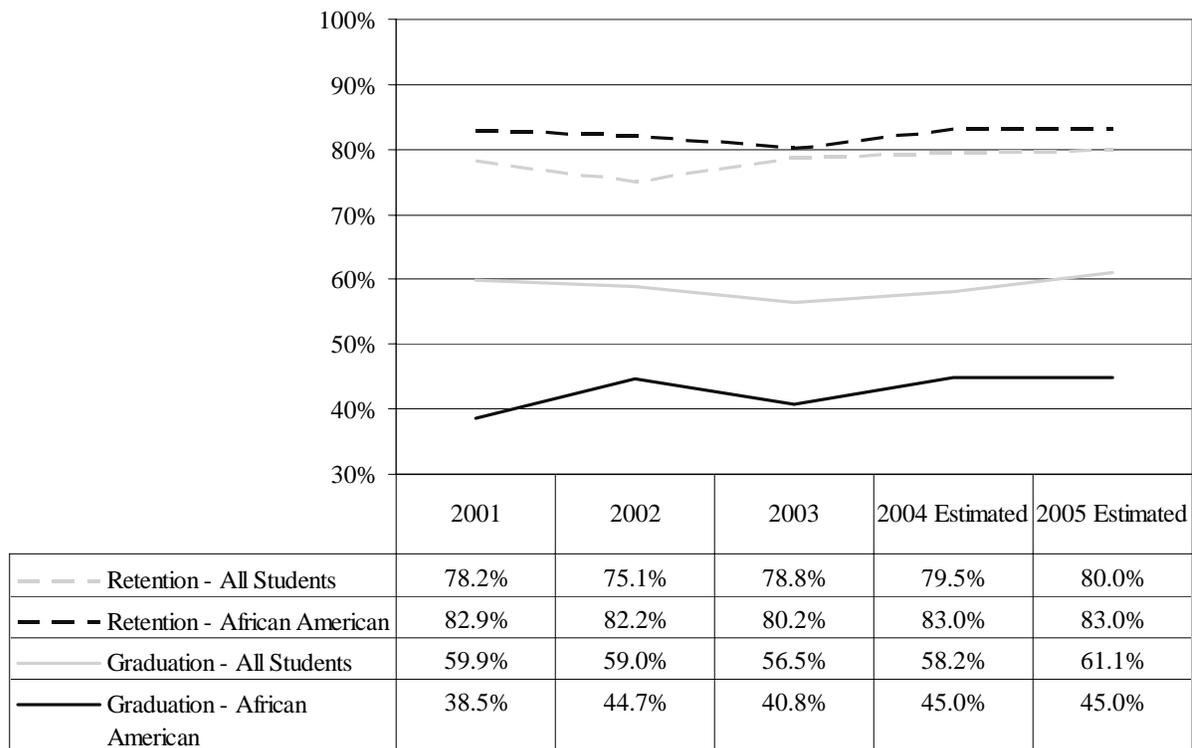
FSU also has a goal to increase recognition for its academic programs. As one measure of performance on this goal, the institution aims to increase the number of programs awarded professional accreditation to four by 2005; FSU achieved this objective in 2003. As another

eminence measure, FSU tracks pass rates on the teacher certification exam. The undergraduate pass rate is expected to meet the objective of 98% by 2005, and the post-baccalaureate pass rate is at 100%, exceeding the objective.

Minority Retention Performs Comparatively Well, Graduation Rates Declined in 2003

Another goal of FSU is to increase campus diversity to more closely approach the racial, ethnic and gender composition of the State. The proportion of African American students enrolled at FSU is meeting the objective of 12.6%. The two-year retention rate for African Americans dropped to 80.2% in fiscal 2003, as shown in **Exhibit 2**. The 2005 objective on this measure is 83%. However, since at least 2001, the African American retention rate has been higher than the retention rate for all FSU students. FSU is performing slightly above the University System average on this measure.

**Exhibit 2
Graduation and Retention Rates, All Students and African American Students
Fiscal 2001 – 2005**



Source: Maryland State Budget Books

R30B26 – USM – Frostburg State University

The graduation rate for African Americans – as well as for all students – dropped in fiscal 2003. FSU now has ground to make up to meet its 2005 objective of a 45% graduation rate for African American students, and the institution is below the University System of Maryland (USM) average on this measure. At the same time, a Maryland Higher Education Commission (MHEC) *Peer Performance Analysis* shows that FSU's African American graduation rate is about the same as the average of its peers in other states. FSU reports that it has formed a retention and graduation council to examine minority achievement issues and develop recommendations for the President's Cabinet by the end of the 2003 – 2004 academic year.

Fiscal 2004 Actions

Impact of Cost Containment

Considering all revenues, the FSU budget has increased less than 1% from fiscal 2002 to the 2004 working appropriation. Growth in tuition and fee revenues offset a reduction in general funds.

FSU expenditures by program from fiscal 2002 to 2004 are shown in **Exhibit 3**. These data are for unrestricted funds only, reflecting how the institution has prioritized its use of general fund and tuition and fee revenues during recent cost containment. Education and general expenditure growth has been constrained to 2.9%, concurrent with a 14.8% decrease in general funds.

Exhibit 3
Budget Changes for Unrestricted Funds by Program
Fiscal 2002 – 2004
(\$ in Thousands)

	<u>FY 02</u>	<u>Working FY 04</u>	<u>Change FY 02 - 04</u>	<u>% Change FY 02 - 04</u>
<u>Expenditures</u>				
Instruction	\$22,772	\$24,454	\$1,682	7.4%
Public Service	80	15	-65	-81.4%
Academic Support	6,224	5,400	-824	-13.2%
Student Services	3,246	2,812	-434	-13.4%
Institutional Support	8,432	8,219	-213	-2.5%
Operation and Maintenance of Plant	5,941	7,171	1,230	20.7%
Scholarships and Fellowships	2,676	2,720	44	1.7%
Education and General Total	\$49,371	\$50,791	\$1,420	2.9%
Auxiliary Enterprises	16,328	16,128	-200	-1.2%
Grand Total	\$65,699	\$66,919	\$1,219	1.9%
<u>Revenues</u>				
Tuition and Fees	\$19,280	\$25,237	\$5,957	30.9%
General Funds	28,660	24,409	-4,251	-14.8%
Other Unrestricted Funds	1,818	1,588	-229	-12.6%
Subtotal	\$49,758	\$51,234	\$1,476	3.0%
Auxiliary	16,275	15,795	-480	-3.0%
Transfer (to)/from Fund Balance	-334	-110	223	-66.9%
Grand Total	\$65,699	\$66,919	\$1,219	1.9%

Note: Current unrestricted funds only.

Source: Maryland State Budget

Among expenditures, instruction programs increased the most, at \$1.7 million. FSU reports that this increase is a result of budgeting for all instructional personnel to be fully funded in fiscal 2004. In fact, some positions are being held vacant so the actual instructional budget will be lower at the end of fiscal 2004. Operation and maintenance of physical plants had the next highest increase from fiscal 2002 to 2004, at \$1.2 million. Several program areas decreased, including public service, academic support, and student services.

R30B26 – USM – Frostburg State University

Considering unrestricted revenues for FSU, general funds have declined \$4.2 million from fiscal 2002 to the 2004 working appropriation. The Governor's July 2003 cost containment action accounts for \$1.4 million of these reductions. Over this same period, tuition and fee revenues increased \$6 million. **The FSU president should comment on the impact of constraining education and general expenditure growth to 2.9% since fiscal 2002.**

Governor's Proposed Budget

The FSU allowance for fiscal 2005 provides no increase in general funds from fiscal 2004. Other unrestricted funds are budgeted to increase \$2.3 million, primarily due to a tuition and fee revenue increase, as shown in **Exhibit 4**. The allowance includes no increase in restricted funds. Many USM institutions conservatively predict little or no growth in restricted funds because they can be increased through budget amendments during the year.

Exhibit 4
Budget Changes for Unrestricted Funds by Program
Fiscal 2004 – 2005
(\$ in Thousands)

	<u>Working</u> <u>FY 04</u>	<u>FY 05</u>	<u>Change</u> <u>FY 04 - 05</u>	<u>% Change</u> <u>FY 04 - 05</u>
<u>Expenditures</u>				
Instruction	\$24,454	\$24,723	\$269	1.1%
Public Service	15	15		0.0%
Academic Support	5,400	5,577	177	3.3%
Student Services	2,812	2,886	74	2.6%
Institutional Support	8,219	7,962	-257	-3.1%
Operation and Maintenance of Plant	7,171	8,378	1,207	16.8%
Scholarships and Fellowships	2,720	2,900	180	6.6%
Education and General Total	\$50,791	\$52,441	\$1,650	3.2%
Auxiliary Enterprises	16,128	16,781	654	4.1%
Grand Total	\$66,919	\$69,222	\$2,304	3.4%
<u>Revenues</u>				
Tuition and Fees	\$25,237	\$27,521	\$2,283	9.0%
General Funds	24,409	24,409		0.0%
Other Unrestricted Funds	1,588	1,487	-102	-6.4%
Subtotal	\$51,234	\$53,416	\$2,182	4.3%
Auxiliary	15,795	16,128	334	2.1%
Transfer (to)/from Fund Balance	-110	-322	-212	192.1%
Grand Total	\$66,919	\$69,222	\$2,304	3.4%

Note: Current unrestricted funds only.
Source: Maryland State Budget

FSU unrestricted expenditures by program in the 2005 allowance are shown in Exhibit 4. Operation and maintenance of physical plants has the highest dollar increase, at \$1.2 million, and the highest rate of increase. FSU reports that this increase is due to reallocating personnel into the operations and maintenance budget category, from increased utility costs, and from completion of the new Compton Science Center.

R30B26 – USM – Frostburg State University

Auxiliary enterprises have the next highest dollar increase. Exhibit 4 shows that auxiliary enterprise expenditures exceed auxiliary revenues in fiscal 2004 and 2005, but FSU reports that it budgets these revenues conservatively. As a result, it expects actual auxiliary revenues to exceed expenditures.

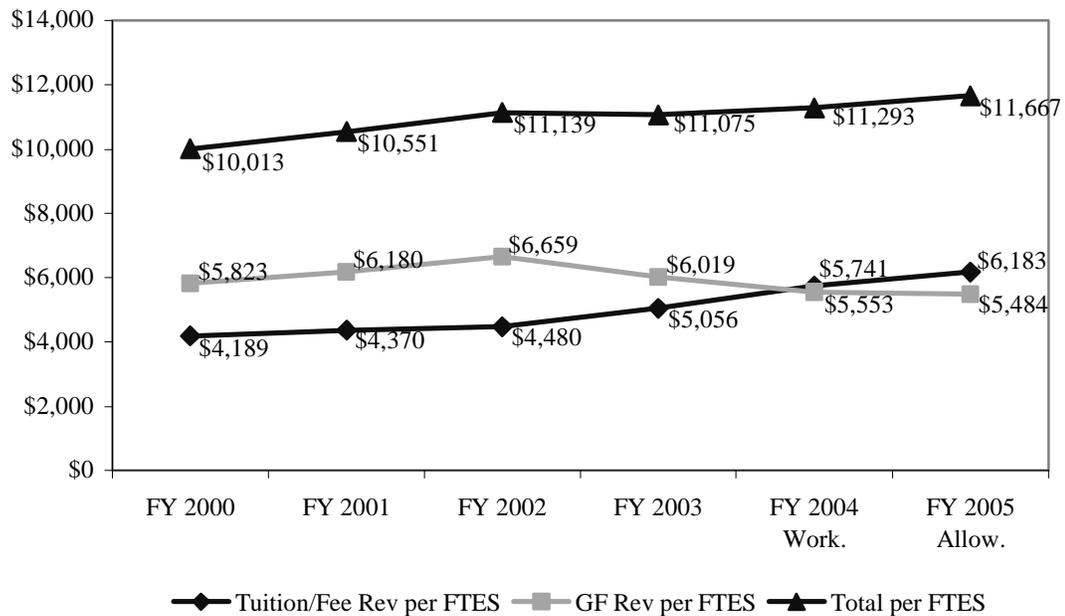
Impact of Cost Containment

To accommodate mandatory increases related to salaries, benefits, fuel, and utilities, FSU will rely on increased tuition and fee revenues of \$2.3 million and cost savings from efficiency efforts.

Tuition and Fee Revenues Continue Dominant Role in the Allowance

The proportions of general fund and tuition and fee revenues have changed for USM as a whole during recent cost containment actions, and the trend holds true at FSU. After years of increases, FSU general fund revenues per full-time equivalent student (FTES) decline 16.2% from fiscal 2002 to the 2005 allowance, as shown in **Exhibit 5**. At the same time, FSU tuition and fee revenues per FTES increase 40%. For FSU and USM as a whole, tuition and fees per FTES exceeded general funds per FTES in fiscal 2004.

Exhibit 5
Tuition and Fee and General Fund Revenues per Full-time Equivalent Students
Fiscal 2000 – 2005
(\$ in Thousands)



Source: Tuition and fee and general fund revenue data are from Maryland State Budget Books; 2000 to 2003 enrollment data are from the Maryland Higher Education Commission; 2004 to 2005 enrollment data are from FSU.

Measuring funds per FTES is a good way to factor in the effect of student enrollment, a primary influence in higher education revenues and costs. The FSU allowance assumes FTES enrollment will remain at the fiscal 2004 level of 4,396. However, FSU has projected that enrollment will grow to 4,451 in fiscal 2005, and it is this number upon which the calculation in Exhibit 5 is based. Therefore, the fiscal 2005 tuition and fee revenues per FTES in the exhibit are understated.

Issues

1. Instruction Share of Personnel Increases, Administrative Share Decreases

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

The composition of personnel at FSU has changed moderately from fiscal 2002 to 2004, as shown in **Exhibit 6** (the data in this exhibit are for filled regular positions only). The proportion of full-time equivalent (FTE) instruction personnel increased from 38.7 to 41.1%. FSU has a greater proportion of instructional personnel than USM as a whole (33.5% in fiscal 2004).

Exhibit 6
Filled Full-time Equivalent Personnel by Budget Program
Fiscal 2002 and 2004

	<u>2002 FTEs</u>	<u>% of Total FTEs</u>	<u>2004 FTEs</u>	<u>% of Total FTEs</u>
Instruction	237.5	38.7%	248.0	41.1%
Public Service	13.0	2.1%	14.0	2.3%
Academic Support	60.0	9.8%	53.0	8.8%
Student Services	41.0	6.7%	38.0	6.3%
Institutional Support	107.0	17.4%	107.0	17.7%
Operations, Maintenance of Plant	88.0	14.3%	80.0	13.3%
Auxiliary Enterprises	67.0	10.9%	63.0	10.4%
Total	613.5	100.0%	603.0	100.0%

Note: Data are for filled regular positions only. Data are self-reported and unaudited as of July 1, 2003.

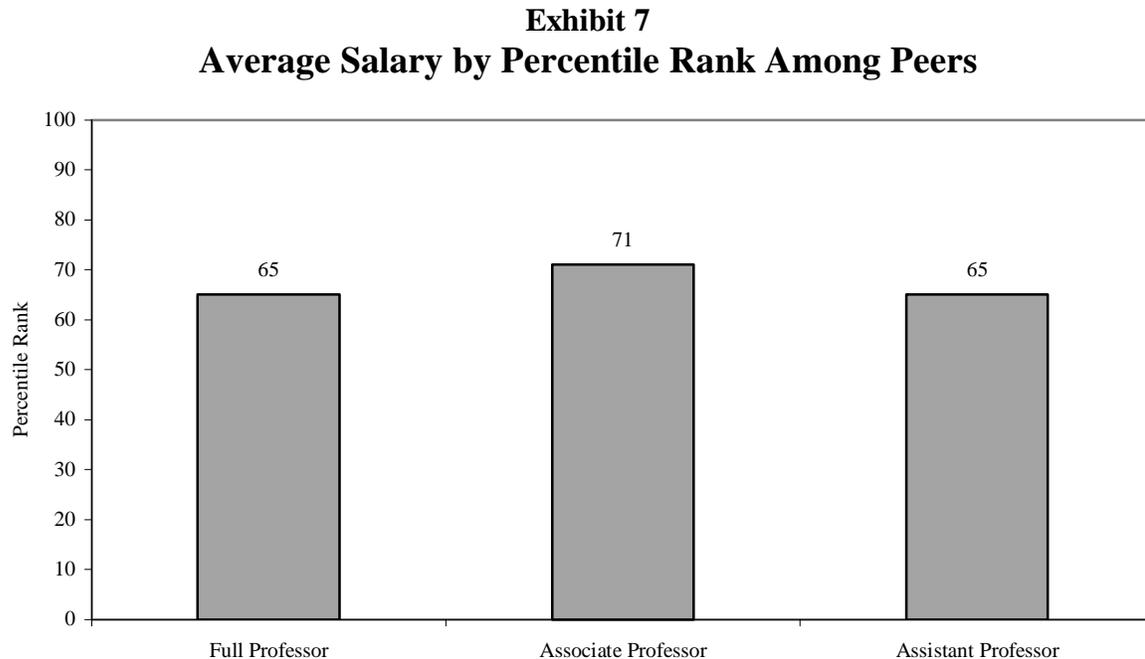
Source: Frostburg State University

Several programs show a decreased share of total personnel from fiscal 2002 to 2004, including academic support, student services, operations and maintenance, and auxiliary personnel. Overall, FSU personnel decreased by 10.5 positions during this time. **The FSU president should comment on the impact of the reduction in filled positions.**

The fiscal 2005 FSU allowance calls for 2.4 new contractual positions related to auxiliary enterprises.

2. Faculty Salaries Compare Fairly Well to Peers

Faculty salary levels are another factor to consider in measuring efficiency. Faculty salaries at FSU compare fairly well to their peers in other states, as shown in **Exhibit 7**. Full professors and assistant professors rank at the sixty-fifth percentile, and associate professors rank at the seventy-first percentile.



Source: American Association of University Professors, Fiscal 2003

Salary percentile rankings may be affected by a number of factors, including the number of promotions occurring at an institution, a faculty member's time in service, the length of time served at a particular salary classification, and whether the faculty is in a high-demand, high-paying discipline in the larger marketplace.

The data are from the American Association of University Professors 2002 – 2003 faculty compensation survey. For this analysis, FSU was compared to its funding peer institutions in other states. Peer-based funding guidelines are used by MHEC to assess the resources and performance of the USM and Morgan State University. Comparisons with peers are intended to show how competitive Maryland institutions are on a national level. For most Maryland institutions, funding at 100% of the MHEC guideline level is designed to enable them to be at the seventy-fifth percentile in terms of total resources available as compared to their peers.

To determine how an institution prioritizes faculty salaries in allocating its resources, faculty salary percentile ranks can be compared to funding guideline attainment to see if they are consistent. In the case of FSU, the funding guideline attainment equates to about the fifty-fifth percentile rank as compared to its peers. As mentioned above, FSU faculty salaries rank from the sixty-fifth percentile to the seventy-first percentile. Therefore, FSU appears to place emphasis on faculty salaries in allocating its resources. **The FSU president should comment on the competitiveness of the institution’s salary levels.**

3. Faculty Workload in Middle of Range Approved by Regents

Faculty workload is another area to explore for potential efficiencies. The faculty instructional workload at FSU is in the middle of the range approved by the Board of Regents. FSU is outperforming USM comprehensives as a whole on faculty workload; the average has been at the low end of the approved range since at least 1998.

The standard instructional workload for tenured and tenure-track faculty at USM comprehensive institutions is seven to eight course units annually. A course unit is equivalent to one three-credit course. Depending upon rank, faculty members are expected to balance a standard instruction load with other responsibilities outside the classroom, including course preparation, research, service, and administration.

Exhibit 8 shows that the FSU faculty workload has ranged from 7.3 to 8.0 course units per FTE faculty since 1998. **The FSU president should comment on its approach to managing faculty workload.**

Exhibit 8
Course Units Taught by FTE Tenured and Tenure-track Faculty
Fiscal 1998 – 2003

	<u>1998 – 1999</u> <u>Courses/FTEF</u>	<u>1999 – 2000</u> <u>Courses/FTEF</u>	<u>2000 – 2001</u> <u>Courses/FTEF</u>	<u>2001 – 2002</u> <u>Courses/FTEF</u>	<u>2002 – 2003</u> <u>Courses/FTEF</u>
FSU	7.3	8.0	7.5	7.3	7.4
All USM Comprehensives	7.0	7.1	7.4	7.0	7.0

*Tenured and tenured-track faculty includes sabbaticals and excludes department chairs.

Note: The Board of Regents standard for instructional workload at comprehensive institutions is 7 to 8 course units annually.

Source: University System of Maryland

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

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

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2003					
Legislative Appropriation	\$28,751	\$37,292	\$66,043	\$5,872	\$71,915
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	4,316	4,316	1,075	5,391
Cost Containment	-2,449	0	-2,449	0	-2,449
Reversions and Cancellations	0	-1,072	-1,072	-271	-1,342
Actual Expenditures	\$26,302	\$40,537	\$66,839	\$6,676	\$73,515
Fiscal 2004					
Legislative Appropriation	\$25,779	\$41,374	\$67,154	\$6,624	\$73,778
Cost Containment	-1,370	0	-1,370	0	-1,370
Budget Amendments	0	1,135	1,135	0	1,135
Working Appropriation	\$24,409	\$42,510	\$66,919	\$6,624	\$73,543

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

Fiscal 2003

In fiscal 2003, \$4.3 million in unrestricted funds besides general funds were added to the FSU budget through budget amendments. Of this amount, \$2.4 million was from an increase in tuition and fee revenues, \$2.3 million was from increased sales and services of auxiliary activities, and a \$450,000 decrease was from reduced interest income.

Restricted funds also increased through budget amendment by \$1.1 million due to \$752,040 in additional federal Pell grant funds received and to accommodate additional expected contract and grant activity.

Unrestricted funds were reduced by a \$1.1 million cancellation due to a \$495,000 construction management fee that was due but not paid until fiscal 2004, deferred construction projects totaling \$227,000, a new telephone switch that saved \$211,000, and \$67,000 in utilities expenses that were under budget. Restricted funds also were reduced by a cancellation that totaled \$270,724 due to lower than expected grant activity before the fiscal year ended.

Fiscal 2004

In fiscal 2004, \$1.1 million in unrestricted funds besides general funds have been added to the FSU budget through budget amendments due to increased sales and services of educational services and auxiliary revenues.

**Object/Fund Difference Report
USM – Frostburg State University**

<u>Object/Fund</u>	<u>FY03 Actual</u>	<u>FY04 Working Appropriation</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	673.50	651.50	651.50	0	0%
02 Contractual	160.00	150.30	152.70	2.40	1.6%
Total Positions	833.50	801.80	804.20	2.40	0.3%
Objects					
01 Salaries and Wages	\$ 39,816,120	\$ 39,446,300	\$ 40,508,604	\$ 1,062,304	2.7%
02 Technical & Spec Fees	7,005,993	6,827,280	6,888,743	61,463	0.9%
03 Communication	764,633	841,149	780,893	-60,256	-7.2%
04 Travel	643,865	604,917	623,883	18,966	3.1%
06 Fuel & Utilities	2,156,604	2,263,613	2,653,613	390,000	17.2%
07 Motor Vehicles	198,434	282,496	284,305	1,809	0.6%
08 Contractual Services	6,628,776	6,948,705	6,801,222	-147,483	-2.1%
09 Supplies & Materials	4,597,418	4,685,187	4,716,399	31,212	0.7%
10 Equip - Replacement	242,301	125,223	124,223	-1,000	-0.8%
11 Equip - Additional	1,719,943	2,094,956	2,482,956	388,000	18.5%
12 Grants, Subsidies, Contr	5,854,494	5,623,065	5,803,065	180,000	3.2%
13 Fixed Charges	2,847,229	2,984,630	3,306,571	321,941	10.8%
14 Land & Structures	1,039,452	815,000	871,700	56,700	7.0%
Total Objects	\$ 73,515,262	\$ 73,542,521	\$ 75,846,177	\$ 2,303,656	3.1%
Funds					
40 Unrestricted Fund	\$ 66,839,180	\$ 66,918,715	\$ 69,222,371	\$ 2,303,656	3.4%
43 Restricted Fund	6,676,082	6,623,806	6,623,806	0	0%
Total Funds	\$ 73,515,262	\$ 73,542,521	\$ 75,846,177	\$ 2,303,656	3.1%

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

**Fiscal Summary
USM – Frostburg State University**

<u>Unit/Program</u>	<u>FY03 Actual</u>	<u>FY04 Legislative Appropriation</u>	<u>FY04 Working Appropriation</u>	<u>FY03 - FY04 % Change</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 % Change</u>
01 Instruction	\$ 23,164,606	\$ 24,036,416	\$ 24,562,814	6.0%	\$ 24,831,956	1.1%
03 Public Service	2,982,964	3,233,543	3,233,543	8.4%	3,233,543	0%
04 Academic Support	5,735,313	5,748,909	5,406,352	-5.7%	5,583,046	3.3%
05 Student Services	3,164,617	2,943,968	2,836,357	-10.4%	2,910,571	2.6%
06 Institutional Support	8,571,633	8,262,200	8,229,752	-4.0%	7,972,785	-3.1%
07 Operation And Maintenance Of Plant	6,708,796	7,294,573	7,172,075	6.9%	8,379,113	16.8%
08 Auxiliary Enterprises	17,016,001	16,585,912	16,142,884	-5.1%	16,796,419	4.0%
17 Scholarships And Fellowships	6,171,332	5,672,016	5,958,744	-3.4%	6,138,744	3.0%
Total Expenditures	\$ 73,515,262	\$ 73,777,537	\$ 73,542,521	0%	\$ 75,846,177	3.1%
Unrestricted Fund	\$ 66,839,180	\$ 67,153,731	\$ 66,918,715	0.1%	\$ 69,222,371	3.4%
Restricted Fund	6,676,082	6,623,806	6,623,806	-0.8%	6,623,806	0%
Total Appropriations	\$ 73,515,262	\$ 73,777,537	\$ 73,542,521	0%	\$ 75,846,177	3.1%

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