

R30B30
University of Maryland University College
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Working</u>	<u>FY 06</u> <u>Allowance</u>	<u>FY 05-06</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$14,469	\$14,633	\$14,963	\$330	2.3%
Other Unrestricted Funds	175,984	215,636	229,329	13,692	6.3%
Total Unrestricted Funds	190,454	230,270	244,292	14,022	6.1%
Restricted Funds	<u>9,379</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	
Total Funds	\$199,832	\$240,270	\$254,292	\$14,022	5.8%

- General funds increase \$330,000 in the fiscal 2006 allowance, a 2.3% increase over 2005.
- Other unrestricted funds in the allowance grow mostly from a tuition and fee revenue increase of \$11.4 million, which is 6% above the fiscal 2005 level.

Personnel Data

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Working</u>	<u>FY 06</u> <u>Allowance</u>	<u>FY 05-06</u> <u>Change</u>
Regular Positions	709.80	756.30	824.71	68.41
Contractual FTEs	<u>741.33</u>	<u>801.38</u>	<u>857.05</u>	<u>55.67</u>
Total Personnel	1,451.13	1,557.68	1,681.76	124.08

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	30.35	3.68%
Positions Vacant as of 12/31/04	32.60	4.30%

- The fiscal 2006 allowance includes 68 additional regular positions and 56 additional contractual positions. The new positions will accommodate continued dramatic enrollment growth.

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

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Analysis in Brief

Major Trends

On-line Enrollment Exceeds Objective: On-line course enrollment has dramatically increased since it was first offered in 1994. The number of courses taken, which includes a duplicated count of students, was 97,144 in fiscal 2004.

Teacher Program Graduated First Cohort in 2004: The first cohort, or group of students who began the program together, of the master's in teaching degree graduated in 2004.

Minority Enrollment Holds Steady: The proportion of African American students has held steady at 31 to 32% of all undergraduates since fiscal 2001.

Issues

Plans Set for Achieving Efficiencies: The University System of Maryland (USM) has begun an ambitious efficiency initiative. The University of Maryland University College's (UMUC) share of the administrative cost savings in fiscal 2006 is an estimated \$1.4 million.

Affordability in Spotlight at UMUC and Across USM: Tuition and fee increases at UMUC are below the USM average. UMUC institutional financial aid focuses on need.

Selected Executive Salaries Are Above Median, Mid-level Salaries Tend to Be Below: In an analysis of administrative salaries, all five of the selected executive salaries are above the national median at UMUC. For the selected mid-level positions, one was above the regional median and two were below.

Personnel Level Has Grown to Accommodate Enrollment: The total UMUC workforce has grown significantly despite the cost containment measures of recent years. The level of instructional personnel has remained nearly the same since fiscal 2002.

UMUC Considers Fund Balance a Potential Source for Technology Investment: USM's credit rating was downgraded in 2004, so the system has begun a plan to improve institutions' ratio of fund balance to debt. In UMUC's case, fund balance also is seen as an important source of potential funds for multi-year investments in its technology infrastructure.

Recommended Actions

1. Concur with Governor's allowance.

R30B30
University of Maryland University College
University System of Maryland

Operating Budget Analysis

Program Description

The University of Maryland University College (UMUC) specializes in providing access to public higher education for Maryland's adult learners. Most UMUC students have career or family commitments that lead them to study part-time. UMUC serves its students through traditional and innovative delivery of undergraduate and graduate degree programs, noncredit professional development programs, and conference services.

UMUC provides courses at more than 20 locations throughout the State and the Washington, DC metropolitan area. The institution also offers special programs in other states and programs overseas for U.S. service members and their families, U.S. citizens, and international students. UMUC's on-line education programs began in 1994.

Academic programs include bachelor of arts and bachelor of science degrees with 21 majors and 36 minors. The most extensive offerings are in business and management and computer studies. Master's degrees are offered in management and technology areas that, like bachelor's degree concentrations, represent fields with significant current or anticipated workforce needs. UMUC also offers a noncredit professional program emphasizing management and executive development. The university has a major role in renewing and upgrading the experienced workforce.

Performance Analysis: Managing for Results

Although UMUC's students predominantly are professionally-oriented, part-time adults, the institution tracks a number of performance measures that are comparable to other University System of Maryland (USM) institutions. The performance data do not include military students.

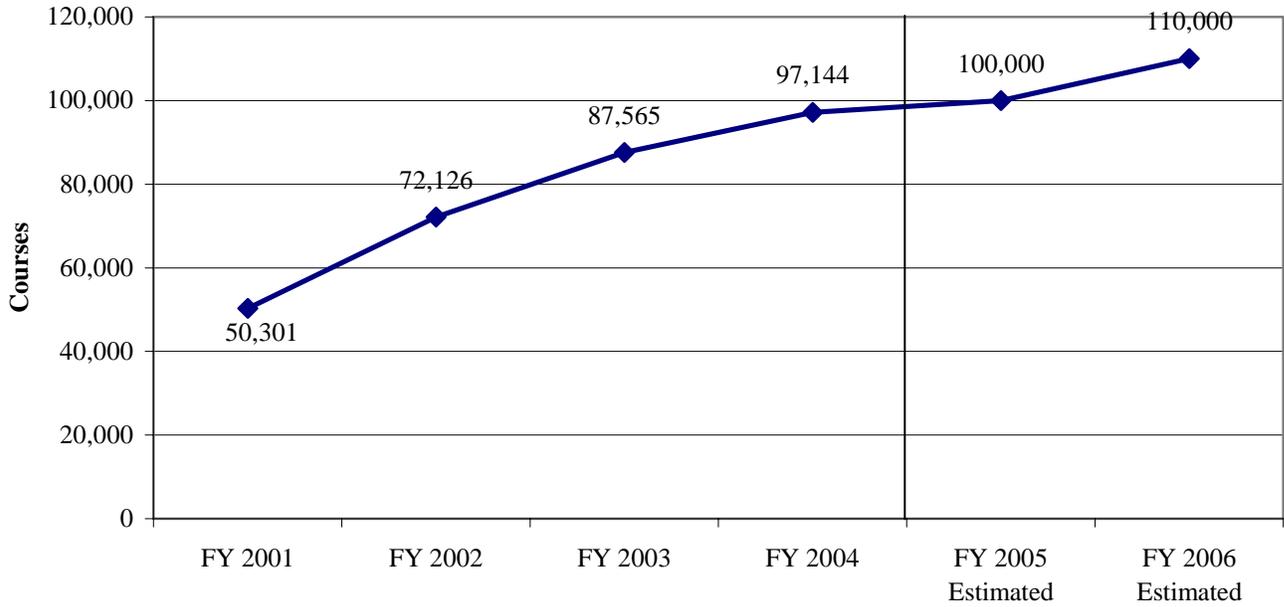
UMUC's first goal is to create and maintain a well-educated workforce. The number of annual bachelor's degree recipients has been increasing, reaching 2,404 in fiscal 2004. UMUC expects to meet its goal of having 1,086 graduates employed in Maryland in fiscal 2005.

On-line Enrollment Exceeds Objective

Another UMUC goal is to broaden access to educational opportunities through on-line education. The on-line education measure corresponds to the number of people enrolled in an on-line course from anywhere in the United States or abroad. If a single student enrolls in two on-line courses, that

student is counted twice in the enrollment number. On-line education enrollment has dramatically increased since it first was offered in 1994. As shown in **Exhibit 1**, UMUC exceeded the objective of 86,920 courses taken in fiscal 2004. UMUC now offers more than 560 on-line courses.

Exhibit 1
Number of On-line Courses Taken
Fiscal 2001 – 2006



Note: Data are based on the number of courses taken, not the number of students.

Source: Maryland State Budget Books

In a related objective, the institution is working to increase enrollment in courses delivered off campus or through distance education. The off-campus/distance education measure includes students enrolled in a course at one of UMUC’s 20 locations throughout Maryland, Virginia, and Washington, DC. As with on-line enrollment, if a single distance education student enrolls in two courses, that student is counted twice in the enrollment number. The measure does not include summer enrollment. The institution exceeded its fiscal 2004 goal of 72,000 off-campus or distance education courses taken.

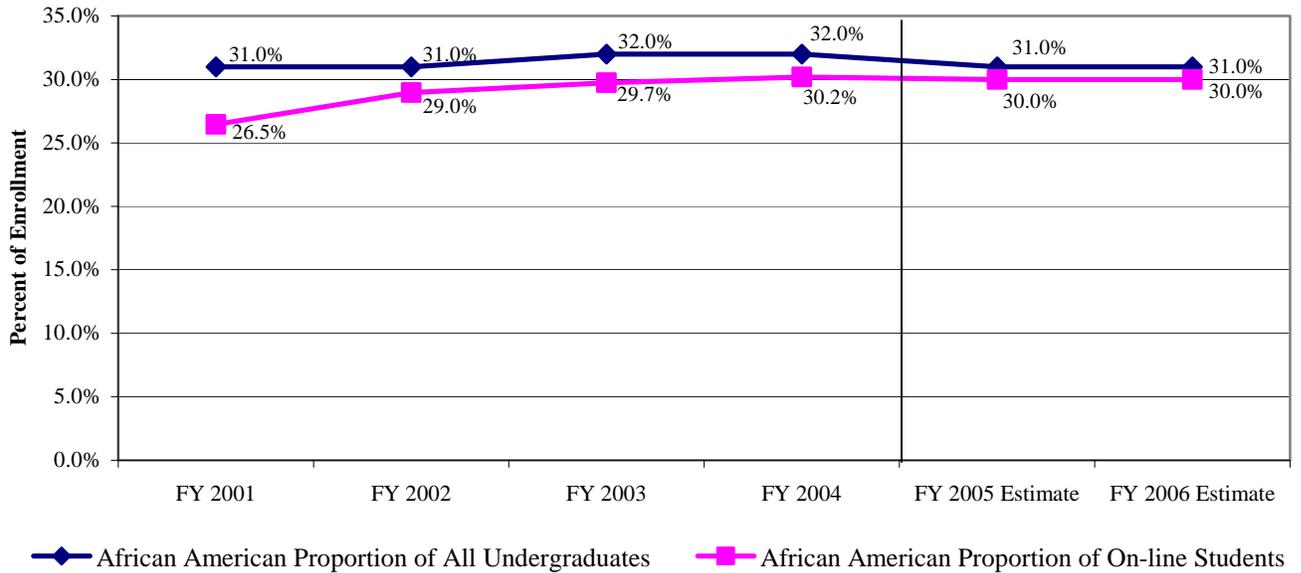
Teacher Program Graduated First Cohort in 2004

UMUC only recently established its teacher education program, so it currently does not have performance measures for teacher education. Three students completed the master’s in teaching degree in 2004 and formed the first cohort, or group beginning the program together.

Minority Enrollment Holds Steady

Another UMUC goal is to increase access for economically disadvantaged and minority students. The proportion of African American students has held steady at 31 to 32% of all undergraduates since fiscal 2001, as shown in **Exhibit 2**. An analysis of peer performance by the Maryland Higher Education Commission indicates that UMUC is well above the average of its peers on this measure. Furthermore, of on-line enrollments, the proportion of African Americans increased from fiscal 2001 to 2004.

Exhibit 2
Enrollment Proportions for African American Students
Fiscal 2001 – 2006



Source: Maryland State Budget Books, University of Maryland University College

Governor's Proposed Budget

The general fund allowance for fiscal 2006 is \$329,904 above the 2005 level, an increase of 2.3%, as shown in **Exhibit 3**. Other unrestricted funds in the allowance grow mostly from a tuition and fee revenue increase of \$11.4 million, which is 6% above the fiscal 2005 level. Overall, the UMUC budget increases 5.8%.

Exhibit 3
Governor's Proposed Budget
University of Maryland University College
(\$ in Thousands)

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Working</u>	<u>FY 06</u> <u>Allowance</u>	<u>FY 05-06</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
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Total Unrestricted Funds	190,454	230,270	244,292	14,022	6.1%
Restricted Funds	9,379	10,000	10,000	0	0.0%
Total Funds	\$199,832	\$240,270	\$254,292	\$14,022	5.8%

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

Budget changes in the allowance by program are shown in **Exhibit 4**. This exhibit considers only unrestricted funds, of which general funds and tuition and fee revenues are the majority. In the fiscal 2006 allowance, academic support expenditures increase at the highest rate over 2005 (27%). Academic support includes activities such as libraries and academic computing. Operation and maintenance of plant expenditures also increase at a high rate (22.4%).

Instruction programs are the only expenditures to decrease in the allowance, dropping by 9.8%. UMUC reports that the decrease is from a decline in non-State supported instruction programs, specifically the military contract programs overseas. State-supported instruction programs actually increase 4% in the allowance.

Military contract expenditures are \$58.5 million – across all programs – for fiscal 2006, which is down from \$68.2 million in 2005. Troop deployment is causing a lower number of credit hours to be taken. The diminished military expenditures correspond with a lower level of tuition and fee revenues. These revenues are \$8.8 million lower than they would be without the effect of troop deployment.

Exhibit 4
UMUC Budget Changes for Unrestricted Funds by Program
Fiscal 2002, 2005, and 2006
(\$ in Thousands)

	FY 2002	FY 2005	FY 02-05	FY 2006	FY 05-06	FY 05-06
	<u>Actual</u>	<u>Working</u>	<u>% Change</u>	<u>Allowance</u>	<u>Change</u>	<u>% Change</u>
Expenditures						
Instruction	\$54,649	\$79,151	44.8%	\$71,402	-7,749	-9.8%
Research	616	477	-22.5%	490	13	2.7%
Public Service	7,775	12,904	66.0%	14,121	1,217	9.4%
Academic Support	20,807	29,834	43.4%	37,891	8,056	27.0%
Student Services	24,471	31,724	29.6%	36,584	4,860	15.3%
Institutional Support	34,076	53,247	56.3%	58,294	5,047	9.5%
Operation and Maintenance of Plant	11,954	11,087	-7.3%	13,565	2,478	22.4%
Scholarships and Fellowships	2,134	3,386	58.7%	3,386	0	0.0%
Education and General Total	\$156,481	\$221,811	41.7%	\$235,733	\$13,922	6.3%
Auxiliary Enterprises	6,395	8,459	32.3%	8,559	100	1.2%
Grand Total	\$162,876	\$230,270	41.4%	\$244,292	\$14,022	6.1%
Revenues						
Tuition and Fees	\$135,661	\$190,213	40.2%	\$201,616	\$11,404	6.0%
General Funds	16,928	14,633	-13.6%	14,963	330	2.3%
Other Unrestricted Funds	12,579	20,394	62.1%	20,418	24	0.1%
Subtotal	\$165,168	\$225,240	36.4%	\$236,998	\$11,758	5.2%
Auxiliary Enterprises	7,420	8,525	14.9%	8,520	-4,287	-0.1%
Transfer (to)/from Fund Balance	-9,712	-3,495	-64.0%	-1,226	2,269	-64.9%
Grand Total	\$162,876	\$230,270	41.4%	\$244,292	\$14,022	6.1%

Note: Unrestricted funds only. All programs.

Source: Maryland State Budget

The fiscal 2006 expenditures differ from the 2002 to 2005 pattern, where public service programs had the highest growth rate. At UMUC, public service includes non-instructional conference center services. Instruction programs had the fourth-highest growth rate from fiscal 2002 to 2005.

Issues

1. Plans Set for Achieving Efficiencies

Given the continuing constrained State fiscal environment, the USM Board of Regents examined how the system can improve its efficiency. After more than a year of study, USM unveiled its efficiency and effectiveness plan in October 2004. The system will pursue more than a dozen initiatives beginning in fiscal 2006, and some of them will continue through 2008.

In its report, USM estimates fiscal effects for administrative and academic efficiency initiatives. Across USM institutions, administrative cost savings are expected to be \$17.1 million in fiscal 2006. These savings are built into the 2006 allowance, meaning estimates of mandatory cost increases would be \$17.1 million higher without the efficiency savings.

UMUC's share of the administrative savings is estimated at \$1.4 million. To achieve these savings, UMUC will streamline its student enrollment services and maximize information technology benefits.

To estimate the fiscal effects of academic initiatives, the USM Office identified the number of additional full-time equivalent students each institution can serve with existing resource levels as a result of the efficiency efforts. This is in addition to increased enrollment supported with funds in the fiscal 2006 allowance. Most of the academic effects will be realized through increases in faculty instructional workload. Faculty workload is not calculated for UMUC, and UMUC was not included in the system's overall academic efficiency estimate. **The President should comment on the challenges and opportunities presented by the efficiency initiatives.**

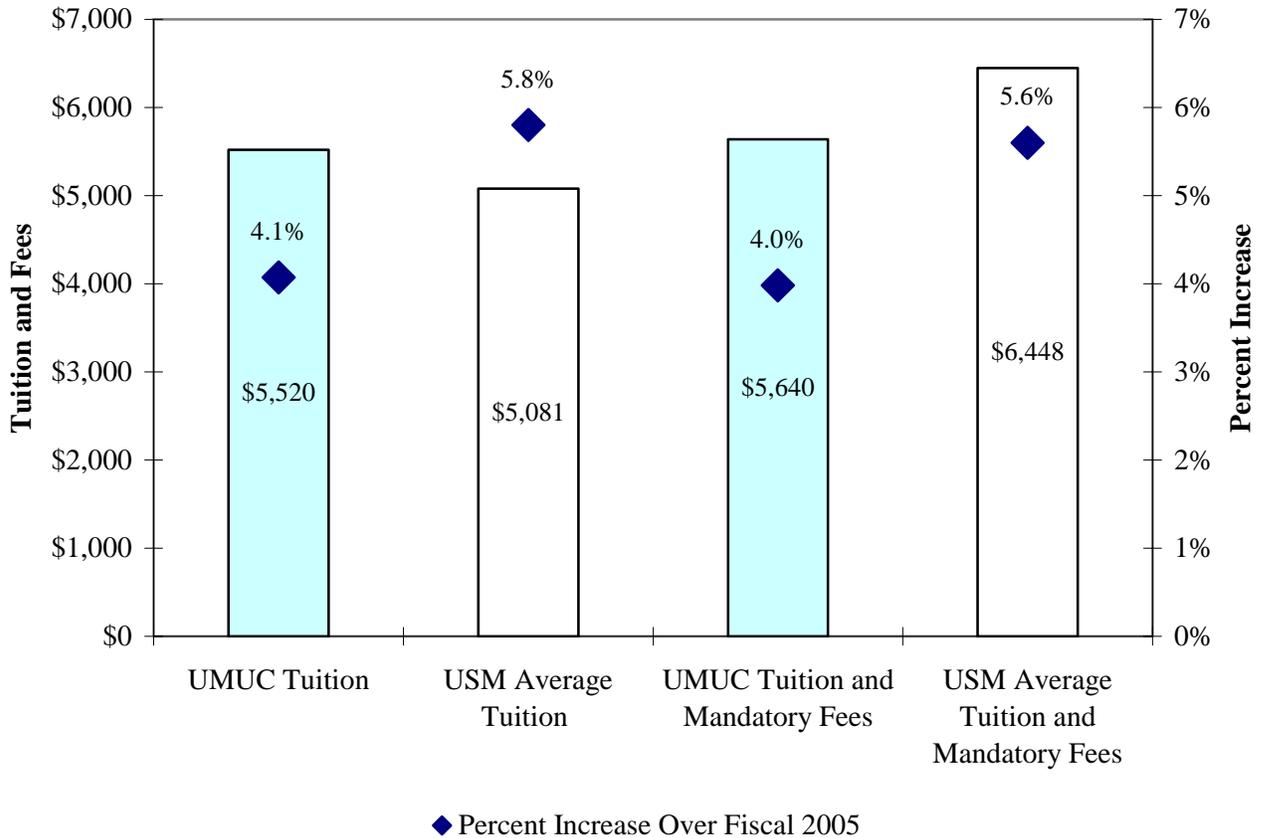
2. Affordability in Spotlight at UMUC and Across USM

Affordability continues to be a concern for Maryland public higher education. In *Measuring Up 2004*, produced by the National Center for Public Policy and Higher Education, Maryland received an F in the affordability category (like many other states) after receiving a D– in 2002. The report measures whether students and families can afford to pay for a postsecondary education given income levels, financial aid, and the types of colleges and universities in the State.

Tuition and Fee Increases Are Below USM Average

A factor that directly affects affordability is tuition and fee rates. For fiscal 2006 the UMUC tuition rate increase for in-state undergraduates is 4.1%, as shown in **Exhibit 5**. By comparison, the USM weighted average tuition rate increase is 5.8%. Considering tuition together with mandatory fees, the UMUC increase is 4%. On average, USM tuition and mandatory fees increase 5.6%. The new in-State undergraduate full-time tuition rate at UMUC is \$5,520, which is third highest among USM institutions. However, considering tuition with mandatory fees, the UMUC rate is \$5,640, which is the third lowest rate.

Exhibit 5
University of Maryland University College
Tuition and Mandatory Fees for Resident Undergraduates
Fiscal 2006



Note: UMUC rates are based on 24 credit hours. UMUC established a new undergraduate full-time rate for fiscal 2006, and the in-state rate is \$5,520. USM averages are weighted.

Source: University System of Maryland fiscal 2006 Board of Regents budget request

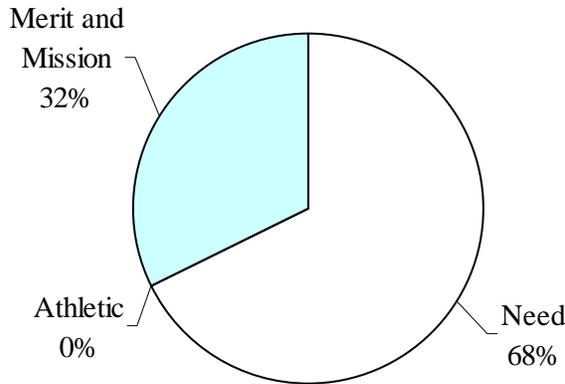
Institutional Aid Focuses on Need

Another factor that affects affordability is financial aid. Categories of institutional financial aid include merit, need, athletic, and mission. Data on funding amounts is available only in categories of need, athletic, and combined merit and mission. In summer 2004, the USM Chancellor convened a task force on financial aid, which found that much more aid should be directed to the need-based category.

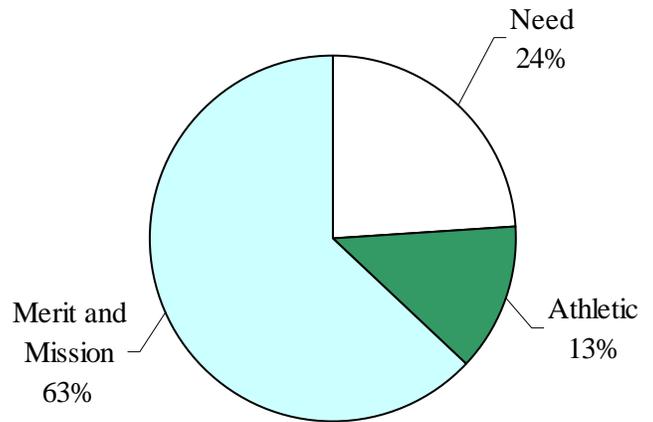
At UMUC, 68% of institutional aid falls into the need category, as shown in **Exhibit 6**, and the remainder is merit and mission aid. For USM as a whole, only 24% of aid goes to need. Institutional aid is one kind of aid students receive and may be accompanied by State and federal aid. **The President should comment on UMUC’s future financial aid strategies.**

**Exhibit 6
Institutional Financial Aid
Fiscal 2003**

University of Maryland University College



University System of Maryland



	<u>Need</u>	<u>Athletic</u>	<u>Merit and Mission</u>
UMUC	\$741,080	\$0	\$352,976
USM Total	12,694,130	6,931,735	33,664,525

Source: Maryland Higher Education Commission Financial Aid Information Systems report September 2004

3. Selected Executive Salaries Are Above Median, Mid-level Salaries Tend to Be Below

The Department of Legislative Services (DLS) analyzed salaries of selected administrative positions across all USM institutions. At UMUC, all five of the selected executive salaries are above the national median. For USM as a whole, the executive salaries tend to be above the median and mid-level positions tend to cluster near the regional median.

The analysis is based on fiscal 2004 salary survey data from the College and University Professional Association for Human Resources. USM uses these salary data for benchmarking, and DLS acquired the same data for an independent analysis. For the salary survey, about half the respondents are public institutions and about half are private institutions. As discussed in the USM Overview analysis, private institution average salaries are higher than those at public institutions, so USM likely is benchmarking against a higher paid group than its public peers.

Exhibit 7 shows the salary detail for UMUC. The salaries for president, chief business officer, director of library services, registrar, and chief of personnel all are above the national median. All but the chief business officer are also above the target range set by the Board of Regents for executive positions, which is between the fiftieth percentile (which is the median) and the seventy-fifth percentile.

For the selected mid-level positions, the financial aid counselor salary is above the regional median but is within the Regents' target range of the sixtieth to seventieth percentile rank. The salaries for accountants and academic advisors are below the median and also below the Regents' target range. **The President should comment on whether steps will be taken to address salaries that are outside the Regents' target range.**

4. Personnel Level Has Grown to Accommodate Enrollment

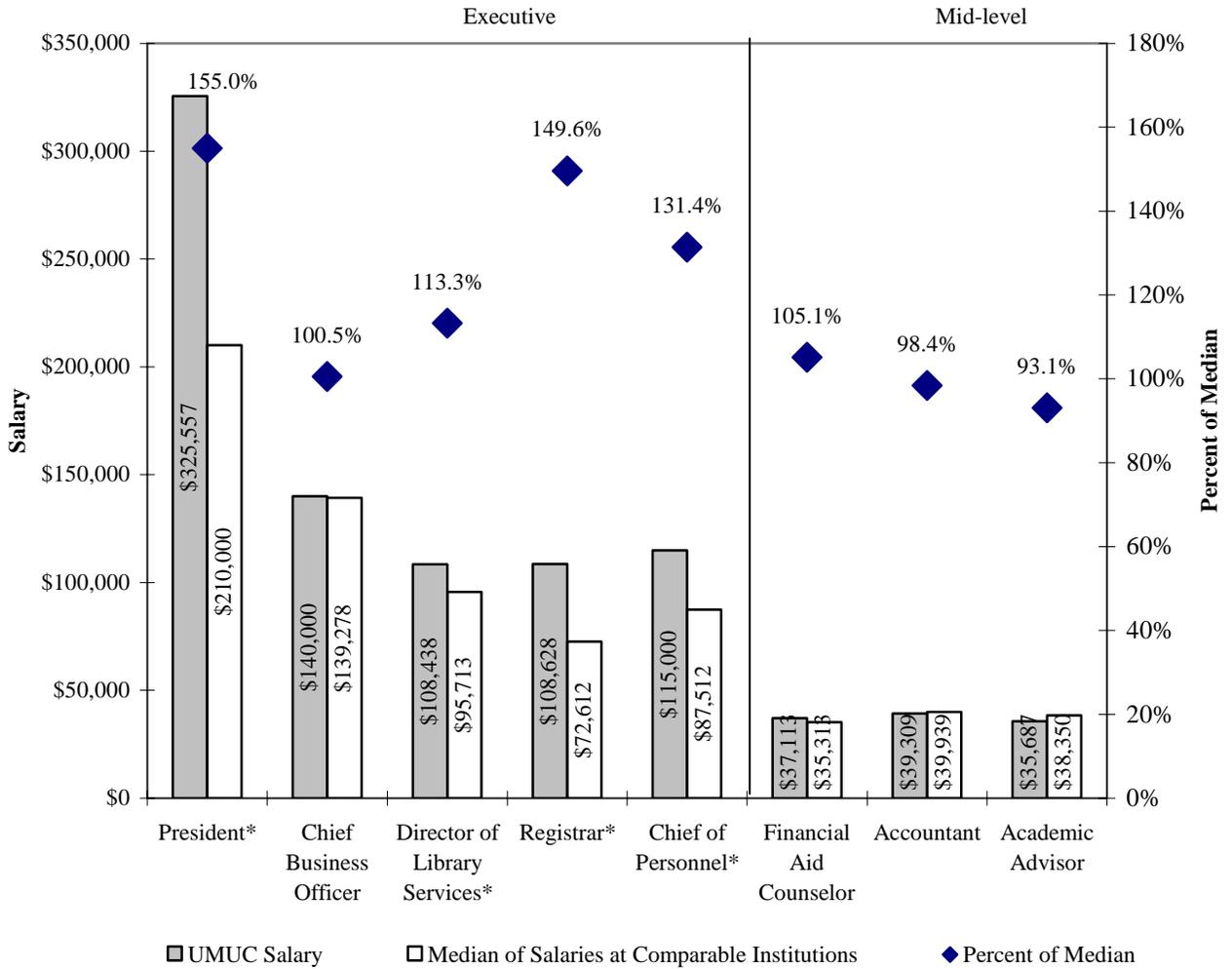
The total UMUC workforce has grown significantly despite the cost containment measures of recent years. In fiscal 2002, regular and contractual personnel totaled 1,293, and in 2005 the total is 1,558 (these numbers include filled and unfilled positions).

The 20% increase in personnel has occurred to accommodate a nearly 20% increase in enrollment growth served by UMUC headquarters during the same time. (UMUC headquarters serves on-line students in the United States and abroad as well as students taking courses at locations in Maryland, Virginia, and Washington, DC.) In fact, UMUC has accounted for about one-fourth of the enrollment growth for USM as a whole since fiscal 2000, when systemwide enrollment began to grow at faster rates than in the past.

Instructional Personnel Virtually Even with 2002 Proportion

The composition of UMUC personnel has changed somewhat since fiscal 2002, as shown in **Exhibit 8** (the data in this exhibit are for filled regular positions only). Instructional personnel – who fulfill the institution's core mission – account for nearly the same level of total personnel. Instructional personnel include faculty as well as support staff for faculty, for example. Institutional support personnel's share of the total increases 3.6% from fiscal 2002 to 2005, while the academic support personnel share declines 4.2%. UMUC reports that institutional support staff are crucial in expanding on-line resources, particularly staff for information technology and marketing.

**Exhibit 7
UMUC Administrative Salaries
Fiscal 2004**



*Indicates salary that is above the Regents’ target range of the fiftieth to seventy-fifth percentile rank for executive positions.

Source: College and University Professional Association for Human Resources; Department of Legislative Services

The data in Exhibit 8 indicate that filled regular positions did not increase much from fiscal 2002 to 2005, even though the number of filled and unfilled positions increased dramatically, as mentioned. UMUC reports that vacancies were particularly high at the times data were obtained for Exhibit 8, which was late summer, and this accounts for the difference.

Exhibit 8
UMUC Full-time Equivalent Personnel by Budget Program
Fiscal 2002, 2004, and 2005

	<u>Fiscal 2002</u>		<u>Fiscal 2004</u>		<u>Fiscal 2005</u>		Change in Share of Total <u>02-05</u>
	<u>FTEs</u>	% of Total FTEs	<u>FTEs</u>	% of Total FTEs	<u>FTEs</u>	% of Total FTEs	
Instruction	148	23.3%	156	24.5%	148	23.2%	-0.1%
Research	6	0.9%	3	0.5%	4	0.6%	-0.3%
Public Service	6	0.9%	5	0.8%	5	0.8%	-0.2%
Academic Support	186	29.2%	191	30.0%	160	25.0%	-4.2%
Student Services	102	16.1%	86	13.4%	112	17.5%	1.5%
Institutional Support	181	28.4%	191	30.0%	205	32.1%	3.6%
Operations, Maintenance of Plant	7	1.1%	5	0.8%	5	0.8%	-0.3%
Total	635	100.0%	636	100.0%	639	100.0%	

Notes: Data are for filled regular positions only.
 Fiscal 2002 and 2004 data are self-reported and unaudited as of summer 2003.
 Fiscal 2005 data are self-reported and unaudited as of summer 2004.
 Numbers may not sum to total due to rounding.

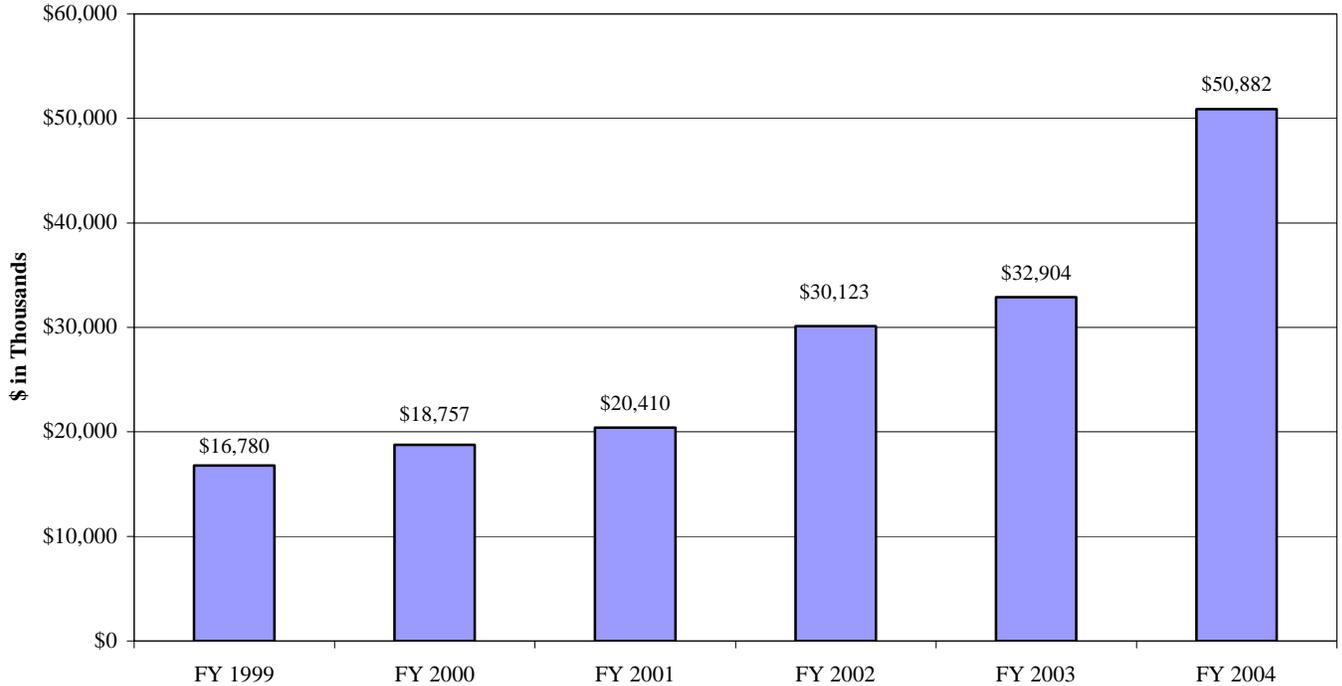
Source: University of Maryland University College

DLS also reviewed personnel by faculty, exempt, and non-exempt categories. At UMUC, faculty account for 14.7% of the total, while the USM average is 38.4%. UMUC reports that many of its faculty are contractual and so are not included in the data. This also causes the level of exempt personnel to be higher than expected. Exempt personnel – who generally are higher-paid administrators and managers and are exempt from overtime pay – have the largest share of the UMUC total, at 61.5%. For USM as a whole, exempt personnel account for 31.6% of staff. UMUC’s non-exempt personnel are 23.8% of the total.

5. UMUC Considers Fund Balance a Potential Source for Technology Investment

Fund balance is an important part of the assets against which debt is issued. In May 2004, Standard & Poor’s Rating Services lowered the rating on USM debt from AA+ to AA. In response, USM has a systemwide program to improve the ratio of fund balance to debt. As shown in **Exhibit 9**, UMUC’s fund balance has grown from \$16.8 million in fiscal 1999 to \$50.9 million in fiscal 2004. The increase from fiscal 2003 to 2004 was a remarkable 55%, compared to the USM average of 25%.

Exhibit 9
UMUC Unrestricted Fund Balance
Fiscal 1999 – 2004



Note: Amounts reflect ending fund balances.

Source: Maryland State Budget Books

Institutions can build up fund balance by not spending all of their unrestricted funds. This, however, is a difficult choice because it means a lost opportunity to spend funds on programs. In UMUC’s case, the institution considers fund balance an important source of potential funds to use for multi-year investments in its technology infrastructure. UMUC also intends to use fund balance to cover one-half to two-thirds the cost of a \$40 million facility included in the fiscal 2007 *Capital Improvement Program*. UMUC reports that it will meet USM fund balance requirements before using fund balance for other needs.

The President should comment on whether fund balance is expected to continue to grow at a significant rate. The President should also comment on whether tuition and fee rates could be reduced since enough unrestricted revenues are available to dramatically grow the fund balance level.

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets University of Maryland University College (\$ in Thousands)

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2004					
Legislative Appropriation	\$15,282	\$180,857	\$196,139	\$12,500	\$208,639
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	9,186	9,186	-2,500	6,686
Cost Containment	-812	0	-812	0	-812
Reversions and Cancellations	0	-14,058	-14,058	-621	-14,680
Actual Expenditures	\$14,469	\$175,984	\$190,454	\$9,379	\$199,832
Fiscal 2005					
Legislative Appropriation	\$14,460	\$215,636	\$230,096	\$10,000	\$240,096
Budget Amendments	174	0	174	0	174
Working Appropriation	\$14,633	\$215,636	\$230,270	\$10,000	\$240,270

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

Fiscal 2004

UMUC's general funds were reduced \$0.8 million through the Governor's July 2003 cost containment action. Other unrestricted funds increased \$9.2 million through budget amendments. This net amount includes a \$10.2 million increase in tuition revenues. It also includes decreases of \$0.8 million from a transfer to fund balance and \$0.2 million to represent the amount of the General Assembly's general fund reduction in fiscal 2004. This amount was not originally deducted from the total unrestricted fund appropriation so an adjustment was needed.

Restricted funds dropped \$2.5 million through budget amendment due to a decrease in the federal Head Start contract. UMUC provides administrative services to Head Start instructors and support personnel.

Cancellations for unrestricted funds in fiscal 2004 totaled \$14 million. Of this amount, \$5.8 million was from lower than expected tuition revenues and \$8.2 was to align other amounts with actual expenditures. Cancellations for restricted funds totaled \$0.6 million also to align amounts with actual expenditures.

Fiscal 2005

For fiscal 2005, UMUC general funds increased \$0.2 million for the State employee cost-of-living increase.

Audit Findings

Audit Period for Last Audit:	January 1, 1999 – September 5, 2001
Issue Date:	May 2002
Number of Findings:	9
Number of Repeat Findings:	3
% of Repeat Findings:	33%
Rating: (if applicable)	

- Finding 1:** Contractual Services – the university bypassed competitive bidding procedures and Board of Public Works approval for a \$3 million contract modification.
- Finding 2:** Information Systems – the university’s computer network was not adequately protected from Internet exposures.
- Finding 3:** Information Systems – the university’s contingency recovery plan was inadequate.
- Finding 4:** **Accounts Receivable – controls over the processing of non-cash credit adjustments to student accounts were not adequate.**
- Finding 5:** **Accounts Receivable – the university’s collection efforts related to student accounts receivable were inadequate.**
- Finding 6:** Accounts receivable – timely reconciliations were not performed for student accounts receivable balances.
- Finding 7:** Equipment – equipment records were not adequately maintained.
- Finding 8:** Working Fund – sufficient controls were not established over the working fund.
- Finding 9:** **Student Residency Status – student residency status classifications were not verified and reassessment procedures were not comprehensive.**

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

**Object/Fund Difference Report
USM – University of Maryland University College**

<u>Object/Fund</u>	<u>FY04 Actual</u>	<u>FY05 Working Appropriation</u>	<u>FY06 Allowance</u>	<u>FY05 - FY06 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	709.80	756.30	824.71	68.41	9.0%
02 Contractual	741.33	801.38	857.05	55.67	6.9%
Total Positions	1451.13	1557.68	1681.76	124.08	8.0%
Objects					
01 Salaries and Wages	\$ 117,434,873	\$ 135,302,998	\$ 139,300,153	\$ 3,997,155	3.0%
02 Technical & Spec Fees	882,585	3,018,472	3,959,643	941,171	31.2%
03 Communication	4,532,564	4,925,315	5,411,315	486,000	9.9%
04 Travel	2,981,879	3,539,174	3,587,174	48,000	1.4%
06 Fuel & Utilities	914,162	1,252,914	1,726,914	474,000	37.8%
07 Motor Vehicles	187,709	136,813	136,813	0	0%
08 Contractual Services	39,560,263	54,324,116	58,610,023	4,285,907	7.9%
09 Supplies & Materials	11,166,800	14,293,270	15,433,185	1,139,915	8.0%
10 Equip - Replacement	1,221,547	706,417	1,580,417	874,000	123.7%
11 Equip - Additional	2,083,348	2,189,488	2,025,704	-163,784	-7.5%
12 Grants, Subsidies, and Contributions	10,755,181	12,708,665	12,808,665	100,000	0.8%
13 Fixed Charges	3,086,942	5,871,895	7,711,895	1,840,000	31.3%
14 Land & Structures	5,024,553	2,000,000	2,000,000	0	0%
Total Objects	\$ 199,832,406	\$ 240,269,537	\$ 254,291,901	\$ 14,022,364	5.8%
Funds					
40 Unrestricted Fund	\$ 190,453,812	\$ 230,269,537	\$ 244,291,901	\$ 14,022,364	6.1%
43 Restricted Fund	9,378,594	10,000,000	10,000,000	0	0%
Total Funds	\$ 199,832,406	\$ 240,269,537	\$ 254,291,901	\$ 14,022,364	5.8%

Note: The fiscal 2005 appropriation does not include deficiencies, and the fiscal 2006 allowance does not reflect contingent reductions.

Fiscal Summary
USM – University of Maryland University College

<u>Program/Unit</u>	<u>FY04 Actual</u>	<u>FY05 Wrk Approp</u>	<u>FY06 Allowance</u>	<u>Change</u>	<u>FY05 - FY06 % Change</u>
01 Instruction	\$ 69,355,649	\$ 81,151,432	\$ 73,402,112	-\$ 7,749,320	-9.5%
02 Research	405,017	477,183	490,092	12,909	2.7%
03 Public Service	10,040,078	12,904,342	14,121,490	1,217,148	9.4%
04 Academic Support	23,048,555	29,834,418	37,890,543	8,056,125	27.0%
05 Student Services	27,957,627	31,723,617	36,583,538	4,859,921	15.3%
06 Institutional Support	39,075,640	53,246,686	58,294,181	5,047,495	9.5%
07 Operation and Maintenance of Plant	13,132,552	11,086,843	13,564,929	2,478,086	22.4%
08 Auxiliary Enterprises	7,014,605	8,458,618	8,558,618	100,000	1.2%
17 Scholarships and Fellowships	9,802,683	11,386,398	11,386,398	0	0%
Total Expenditures	\$ 199,832,406	\$ 240,269,537	\$ 254,291,901	\$ 14,022,364	5.8%
Unrestricted Fund	\$ 190,453,812	\$ 230,269,537	\$ 244,291,901	\$ 14,022,364	6.1%
Restricted Fund	9,378,594	10,000,000	10,000,000	0	0%
Total Appropriations	\$ 199,832,406	\$ 240,269,537	\$ 254,291,901	\$ 14,022,364	5.8%

Note: The fiscal 2005 appropriation does not include deficiencies, and the fiscal 2006 allowance does not reflect contingent reductions.