R30B29
Salisbury University
University System of Maryland

Operating Budget Data

($ in Thousands)

	FY 07 Actual	FY 08 Working	FY 09 Allowance	FY 08-09 Change	% Change Prior Year
General Funds	$32,928	$35,019	$37,672	$2,653	7.6%
Other Unrestricted Funds	78,380	81,791	85,274	3,483	4.3%
Total Unrestricted Funds	111,308	116,810	122,946	6,136	5.3%
Restricted Funds	5,823	6,075	6,075	0	
Total Funds	**$117,131**	**$122,885**	**$129,021**	**$6,136**	**5.0%**

- Total funds increase $6.1 million, or 5.0%. The underlying fiscal 2009 budget change, absent health insurance and Other Post Employment Benefits funding which distorts year-to-year comparison, is $3.8 million, or 3.2%.
- $2.2 million of the other unrestricted funds are from the Higher Education Investment Fund created during the 2007 special session. These funds will be used to freeze tuition, fund enrollment growth, and implement program enhancements in the Respiratory Therapy program.

Personnel Data

	FY 07 Actual	FY 08 Working	FY 09 Allowance	FY 08-09 Change
Regular Positions	869.00	888.00	898.00	10.00
Contractual FTEs	289.00	293.50	298.50	5.00
Total Personnel	**1,158.00**	**1,181.50**	**1,196.50**	**15.00**

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	39.15	4.36%
Positions Vacant as of 12/31/07	66.00	7.40%

- As of December 31, 2007, Salisbury University has 66 vacancies. Of these, 49 are State-supported.
- The allowance reflects an increase of 10 regular positions, which are all State-supported and include support staff (housekeeping and maintenance) for the new Teacher Education and Technology Complex.

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

For further information contact: Keshia E. Cheeks Phone: (410) 946-5530

Analysis in Brief

Major Trends

Six-year Graduation Rate Expected to Remain Level: The graduation rate increases in fiscal 2007 but is expected to remain level in fiscal 2008 and 2009.

Issues

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

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

SAT/ACT Optional: In fall 2007, students with a high school grade point average of 3.5 or higher had the option to submit SAT and ACT scores when applying to Salisbury University. This issue will provide information on the students admitted under the new test-optional admissions policy.

Recommended Actions

1. Concur with Governor's allowance.

R30B29

Salisbury University

University System of Maryland

Operating Budget Analysis

Program Description

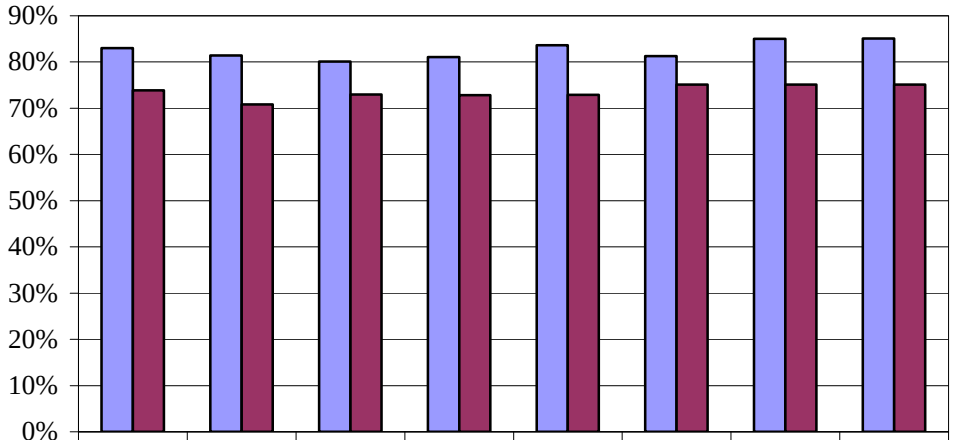
Salisbury University (SU) is a comprehensive university emphasizing undergraduate liberal arts, sciences, pre-professional and professional programs, and select, mostly applied, graduate programs. SU prepares its graduates to pursue careers in a global economy and to meet the State's workforce needs. The university's purpose is to empower students with knowledge, skills, and core values that contribute to active citizenship, gainful employment, and life-long learning.

SU is a premier comprehensive public university that is recognized nationally for excellence by its peers and regionally for its commitment to model programs in civic engagement. The university will continue to enhance the quality of life for its students, the State, and the region. Although SU emphasizes undergraduate education, it also provides specialized master's degree programs and doctoral programs that uniquely serve regional areas of need. SU seeks to prepare students for a life of leadership and cultural appreciation through academics and their participation in university activities and organizations.

Performance Analysis

Improving retention and graduation rates while advancing a student-centered environment is a goal of SU. **Exhibit 1** shows the trends in second-year retention and six-year graduation rates for all students at SU from fiscal 2002 to 2009. Second-year retention slightly declined from fiscal 2002 to 2004 then fluctuates from fiscal 2005 to 2007. The rate is expected to significantly increase to 85% in fiscal 2008. The six-year graduation rate fluctuates from fiscal 2002 to 2006. The rate increases to 75% in fiscal 2007 and is expected to remain level in fiscal 2008 and 2009.

Exhibit 1
Retention and Graduation Rates
Fiscal 2002-2009

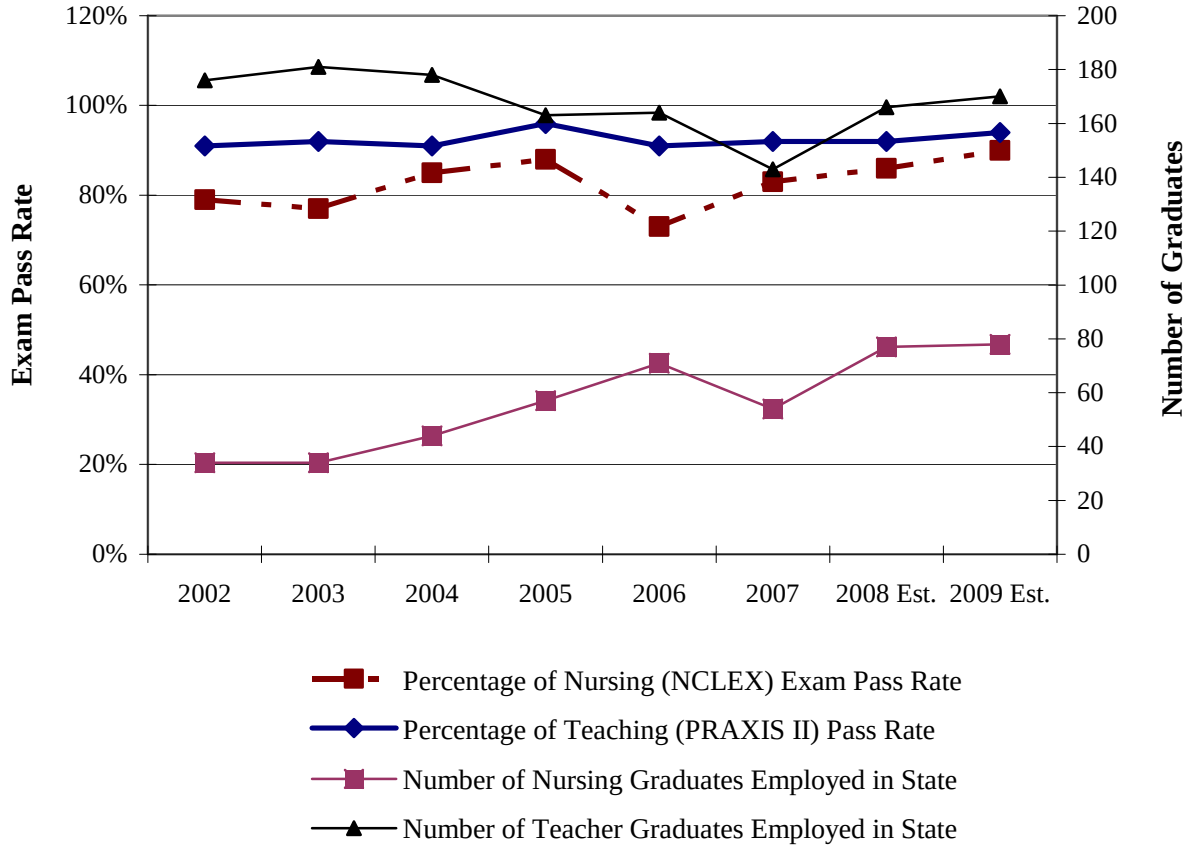


	2002	2003	2004	2005	2006	2007	2008 Est.	2009 Est.
Second-year Retention Rate	83.0%	81.4%	80.1%	81.1%	83.6%	81.3%	85.0%	85.1%
Six-year Graduation Rate	73.9%	70.8%	73.0%	72.8%	72.9%	75.1%	75.1%	75.1%

Source: Fiscal 2002-2007 data from the Maryland Higher Education Commission; Fiscal 2007 data is 2005 cohort for second-year retention and 2000 cohort for six-year graduation; Fiscal 2008 and 2009 from the Governor's Budget Books, Fiscal 2009

SU is committed to responding to the educational, economic, cultural, and social needs of the Eastern Shore and the State through its offerings of pre-professional and professional programs on both the graduate and undergraduate levels. **Exhibit 2** shows the percentage of students passing the nursing and teacher exams as well as the estimated number of graduates employed as teachers and nurses in Maryland. The percentage of students passing the nursing exam fluctuated from fiscal 2002 to 2007. The percentage is expected to increase in fiscal 2008 and 2009. The university implemented several initiatives to ensure SU nursing graduates are better prepared to pass their professional exams on the first attempt. SU's nursing faculty is working closely with the Maryland Board of Nursing in an effort to ensure consistent progress and has also taken internal steps to prepare candidates more effectively for the NCLEX-RN. The number of nurses graduated and employed in the State has increased significantly from fiscal 2002 to 2006. However the number declines in fiscal 2007 but is expected to increase in fiscal 2008 and 2009 and approach 80%. The Department of Legislative Services asked institutions with nursing programs to provide the number of qualified students not admitted into the nursing program. The university reports the nursing program is operating at full capacity. From fiscal 2006 to 2008, approximately 30 qualified students were denied admission to the nursing program each year, and this trend is expected to continue in fiscal 2009. **The President should comment on measures the university is taking to increase the capacity of the nursing program.**

Exhibit 2
Trends in Teaching and Nursing Graduates
Fiscal 2002-2009

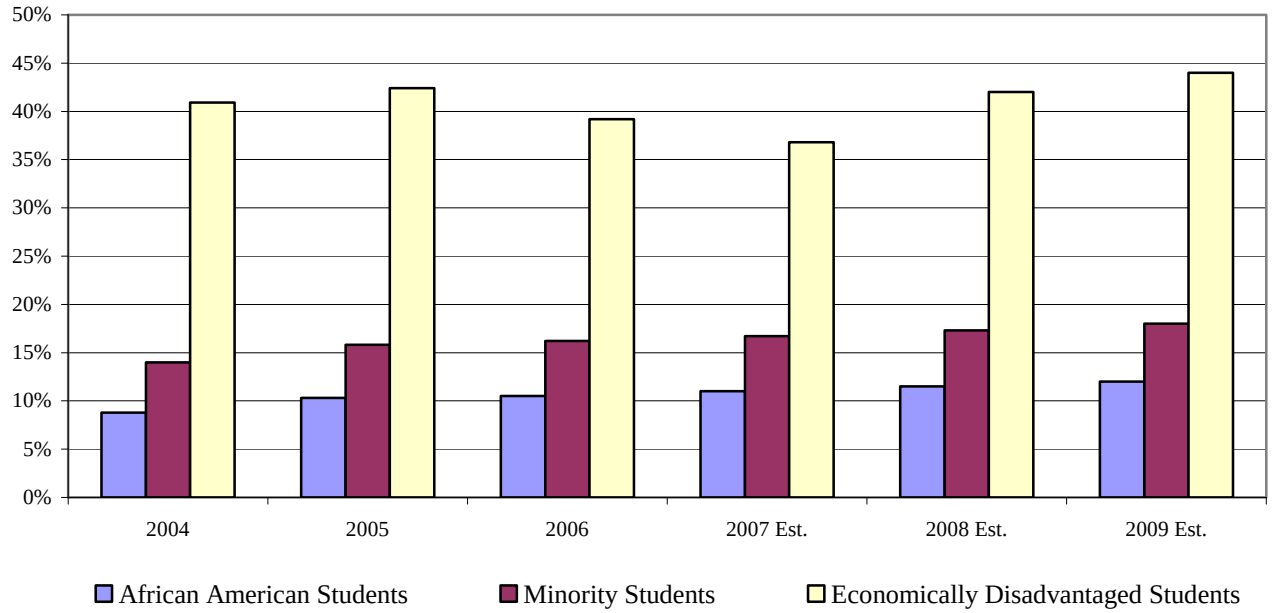


Source: Governor's Budget Books, Fiscal 2005, 2007 and 2009

As shown in Exhibit 2, the percentage of students passing Praxis II was relatively flat from fiscal 2002 to 2004. After increasing in fiscal 2005, the passage rate declines and remains level. This trend is expected to continue in fiscal 2008 and 2009. The number of teacher graduates employed in the State steadily fluctuated down from fiscal 2002 to 2007 but is expected to increase in fiscal 2008 and 2009. The number of nursing graduates employed in Maryland also dropped sharply in 2007. **The President should comment on the decrease in 2007 and what efforts the university is taking to improve the in-State employment rate as projected.**

Exhibit 3 shows trends in enrollment of students from diverse backgrounds. After increasing in fiscal 2005, the number of African American and minority students enrolled at SU has remained relatively level. This trend is expected to continue in fiscal 2008 and 2009 at rates of 12% and 18%, respectively. Enrollment of economically disadvantaged students decreased in fiscal 2006 and 2007 but is expected to increase in fiscal 2008 and reach 44% in fiscal 2009. **The President should comment on what measures the university is taking to increase enrollment of students from diverse backgrounds.**

Exhibit 3
Trends in Enrollment for Diversity
Fiscal 2004-2009



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

Fiscal 2008 Actions

Impact of Cost Containment

The Board of Public Works (BPW) action in July 2007 reduced SU's fiscal 2008 legislative appropriation $418,167, or 1.2%. The total savings are accomplished through the following measures:

- $120,000 in savings by level funding the operating budgets of all academic/instructional departments (except Social Work);
- $100,000 decrease in faculty recruitment; and
- $198,167 savings from several positions left vacant in academic support, student services, and institutional support.

Governor's Proposed Budget

As **Exhibit 4** shows, the general fund allowance for fiscal 2009 is $37.7 million. This reflects a 7.6% increase from fiscal 2008. SU receives $2.2 million from the Higher Education Investment Fund (HEIF), which provides $1,067,535 to continue to hold undergraduate resident tuition at fiscal 2006 rates, $825,000 for 150 additional students, and $325,000 for an enhancement project. The funding will be used to provide program enhancements to the Respiratory Therapy program to be offered at Shady Grove. The costs include funding for laboratory equipment and academic and administrative costs at the regional center. The program would address a statewide need for these health care professionals. Other unrestricted funds increase by approximately 1.5%, while restricted funds remain level from fiscal 2008.

Exhibit 4
Governor's Proposed Budget
Salisbury University
($ in Thousands)

	2007 Actual	2008 Working	2009 Allowance	2008-09 Change	Prior Year
General Funds	$32,928	$35,019	$37,672	$2,653	7.6%
Higher Education Investment Fund	0	0	2,218	2,218	
Other Unrestricted Funds	78,380	81,791	83,056	1,265	1.5%
Total Unrestricted Funds	111,308	116,810	122,946	6,136	5.3%
Restricted Funds	5,823	6,075	6,075	0	
Total Funds	**$117,131**	**$122,885**	**$129,021**	**$6,136**	**5.0%**

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

Unrestricted fund budget changes in the allowance by program are shown in **Exhibit 5**. This exhibit considers only unrestricted funds which are comprised mostly of general and HEIF funds and tuition and fee revenues. Public service increases the most in fiscal 2008 and 2009 at 40.3% and 13.1%, respectively, although it represents a small share of the budget, at $1.3 million. The largest category, instruction, increases by more than 10% in fiscal 2009. Despite a 2.7% increase in enrollment in fall 2007, SU only expects a 1.2% increase in tuition and fee revenues in fiscal 2008. It appears tuition and fee revenues are understated in the budget. However, in fiscal 2009 tuition and fee revenues are expected to increase by 2.3%. After a 1.2% reduction by the BPW, State funding increases 6.3% in fiscal 2008. In the fiscal 2009 allowance, SU receives additional State support from the HEIF which provides for an overall 13.9% increase in State support over fiscal 2008. **The President should comment on the anticipated 1.2% increase in tuition and fee revenues in fiscal 2008 despite the enrollment growth in fall 2007.**

Exhibit 5
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2007-2009 Allowance
($ in Thousands)

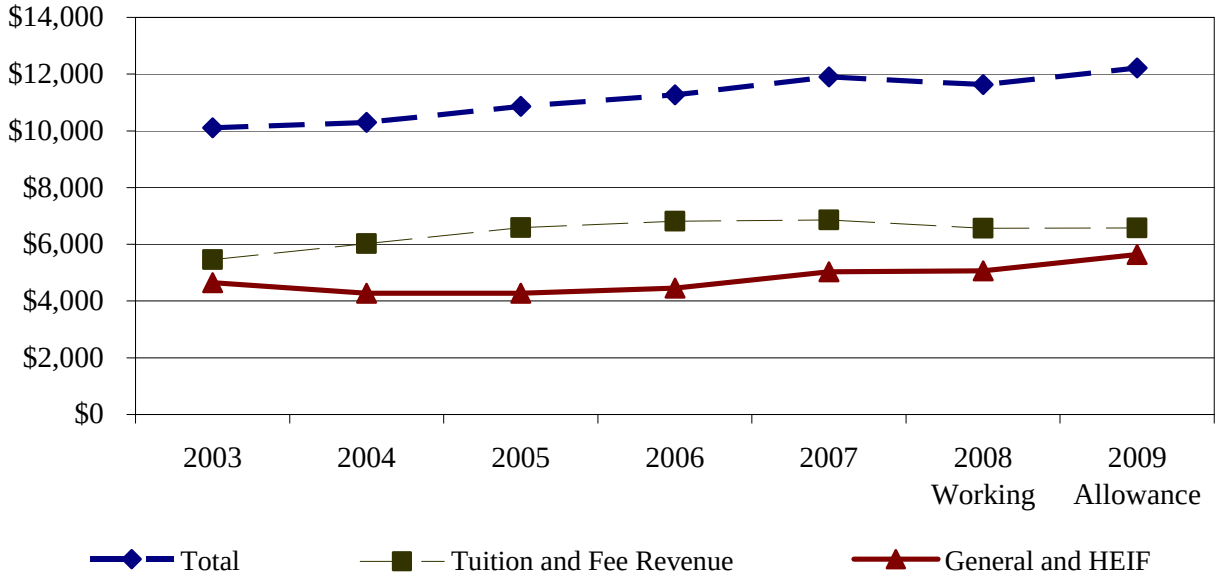
	2007	Working 2008	% Change 2007-08	Allowance 2009	$ Change 2008-09	% Change 2008-09
Expenditures						
Instruction	$34,445	$37,575	9.1%	$41,557	$3,981	10.6%
Research	366	457	24.8%	447	-9	-2.0%
Public Service	819	1,149	40.3%	1,299	150	13.1%
Academic Support	7,626	8,168	7.1%	8,484	316	3.9%
Student Services	4,229	4,674	10.5%	4,917	243	5.2%
Institutional Support	12,784	12,968	1.4%	12,436	-532	-4.1%
Operation and Maintenance of Plant	11,883	13,478	13.4%	14,626	1,149	8.5%
Scholarships and Fellowships	3,267	3,643	11.5%	3,830	187	5.1%
Subtotal Education and General	**$75,419**	**$82,111**	**8.9%**	**$87,596**	**$5,485**	**6.7%**
Auxiliary Enterprises	35,888	34,699	-3.3%	35,350	651	1.9%
Total	**$111,308**	**$116,810**	**4.9%**	**$122,946**	**$6,136**	**5.3%**
Revenues						
Tuition and Fees	44,864	45,413	1.2%	46,458	1,045	2.3%
General Funds	32,928	35,019	6.3%	37,672	2,653	7.6%
Higher Education Investment Fund	n/a	n/a	n/a	2,218	2,218	n/a
Other	2,389	2,472	3.5%	2,388	-84	-3.4%
Subtotal	**$80,181**	**$82,903**	**3.4%**	**$88,735**	**$5,831**	**7.0%**
Auxiliary Enterprises	34,763	35,043	0.8%	35,454	410	1.2%
Transfers (to) from Fund Balance	-3,636	-1,137	-68.7%	-1,242	-106	0.0%
Total	**$111,308**	**$116,810**	**4.9%**	**$122,946**	**$6,136**	**5.3%**

Source: Governor's Budget Books, Fiscal 2009

Tuition and Fees and State Revenues

Exhibit 6 shows tuition and fees and State revenues per full-time equivalent student (FTES) between fiscal 2003 and 2009. Tuition and fee revenues steadily increase from fiscal 2003 to 2007. However, due to the budget understating tuition and fee revenues in fiscal 2008, tuition and fees per FTES are expected to slightly decline and remain relatively level in fiscal 2009. State funding per FTES declined between fiscal 2003 and 2004. After remaining relatively level through fiscal 2005, State funding steadily increased and is expected to significantly increase in fiscal 2009 to approximately $6,574.

Exhibit 6
Tuition and Fees and State Revenues
Per Full-time Equivalent Student
Fiscal 2003-2009 Estimates
($ in Thousands)



HEIF: Higher Education Investment Fund

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

Issues

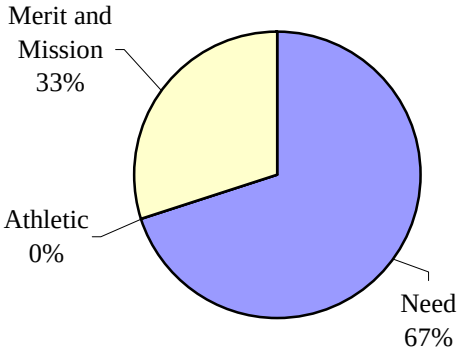
1. Institutional Aid

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

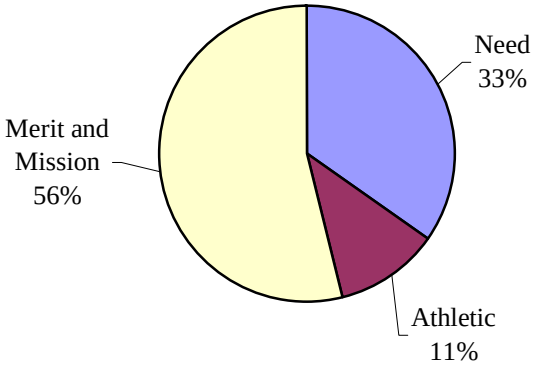
In fiscal 2008, 33% of institutional aid across USM was need-based, 56% merit and mission, and 11% athletic as shown in **Exhibit 7**. SU does not provide athletic aid, and nearly 70% of institutional aid awarded is need-based. The university expects to increase need-based aid by 10% in fiscal 2009.

Exhibit 7
Institutional Financial Aid
Fiscal 2008 Estimate

Salisbury University



University System of Maryland



	Need	Athletic	Merit and Mission
Salisbury	$1,766,896	$0	$855,546
University System of Maryland Total	**$33,473,822**	**$10,774,804**	**$57,230,081**

Source: University System of Maryland

The Maryland Higher Education Commission collects annual data for the Financial Aid Information System (FAIS) database. The FAIS data collected provide a profile of those students receiving financial aid. The FAIS data have information for institutional aid awarded at SU for fiscal 2006 for students that completed the Free Application for Federal Student Aid (FAFSA) to determine the students' expected family contribution (EFC). In general, the lower a student's EFC, the greater a student's financial need. Students with an EFC of $0 to $3,850 are eligible for the

Federal Pell Grant program and are deemed students to have the most need. Certain students with very low family income automatically qualify for a $0 EFC, *i.e.*, no family contribution. **Exhibit 8** shows the percent of awards made for need-based aid and merit, mission, athletic, and other aid at each EFC category. Nearly two-thirds of the awards for need-based aid were to students in the $0 to $3,850 range, compared to 12% of other aid. Approximately 30% of other aid was awarded to students who did not file a FAFSA, meaning they had not demonstrated financial need. In 2005 about 20% of other aid was awarded to students with no financial need. **The President should comment on the increase in aid awarded to students without a demonstrated financial need.**

Exhibit 8
Percent of Institutional Financial Aid Awarded by EFC
Fiscal 2006

EFC Category	Need-based	Other
$0	20.7%	3.8%
$1 – $3,850	43.9%	8.2%
$3,851 – $6,999	26.3%	6.8%
$7,000 – $9,999	6.4%	6.8%
$10,000 – $14,999	2.7%	10.1%
$15,000 – $19,999	0.0%	9.3%
$20,000 +	0.0%	25.6%

EFC: Expected Family Contribution

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

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

2. Operation and Maintenance Expenditures

SU is located on 155 acres which consist of residence halls, academic, student affairs, and administrative buildings. Currently, the university's total student headcount is approximately 7,600. The university's academic programs depend upon adequate facilities and are affected when systems in the buildings fail. Over the past several years, budget shortfalls, due to cost containment actions and moderate increases in other revenue sources, have limited funding for ongoing building maintenance. The lack of consistent maintenance can create a serious facilities problem.

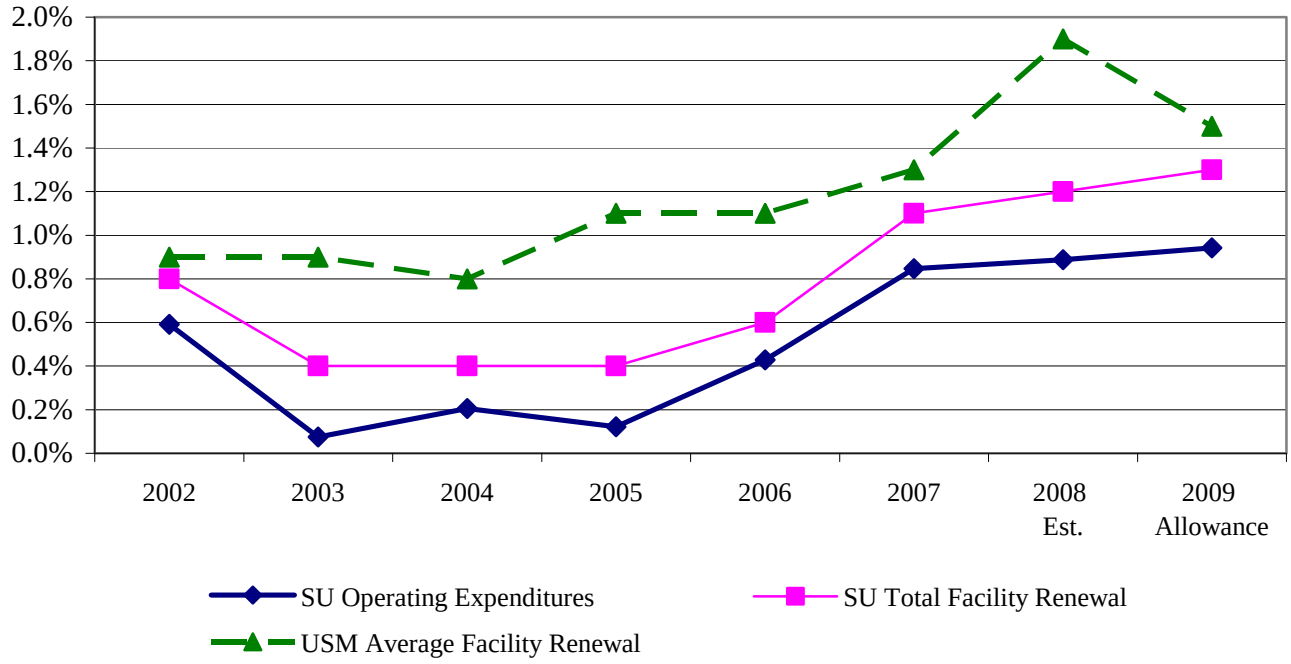
Facility Renewal

Facilities renewal is the planned renovation, adaptation, replacement, or upgrade of the systems of a capital asset during its life span such that it meets assigned functions in a reliable manner. In 2005, USM's Board of Regents adopted a policy aimed at steadily moving toward institutions spending 2.0% of the current replacement value of their capital assets on facility renewal.

The policy stipulates that each institution will annually increase operating expenditures by 0.2% of the replacement value of all capital assets until it reaches the 2.0% goal.

Currently, State-supported current unrestricted funds in the operating budget and Academic Revenue Bonds fund facility renewal at USM institutions. The annual 2.0% replacement value target for facilities renewal at SU is approximately $3.5 million. **Exhibit 9** shows the university's operating expenditures and total facility renewal expenditures as a percent of replacement value compared to the USM average for fiscal 2002 to 2009. USM's average facility renewal for all USM institutions steadily increased, almost reaching 2.0% in fiscal 2008 but is expected to significantly decline in fiscal 2009. After declining in fiscal 2003, SU's total facility renewal expenditures remained at 0.4% from fiscal 2003 to 2005. Expenditures significantly increased in fiscal 2006 and steadily increase from fiscal 2007 to 2009 but remain below USM's average. The university's operating expenditures fluctuated from fiscal 2002 to 2005 but increased significantly in fiscal 2006 and 2007, which were the only years the university complied with the 0.2% annual increase. Operating expenditures as a percent of replacement value are expected to increase slightly in fiscal 2008 and 2009.

Exhibit 9
Facility Renewal as a Percentage of Replacement Value
Fiscal 2002-2009



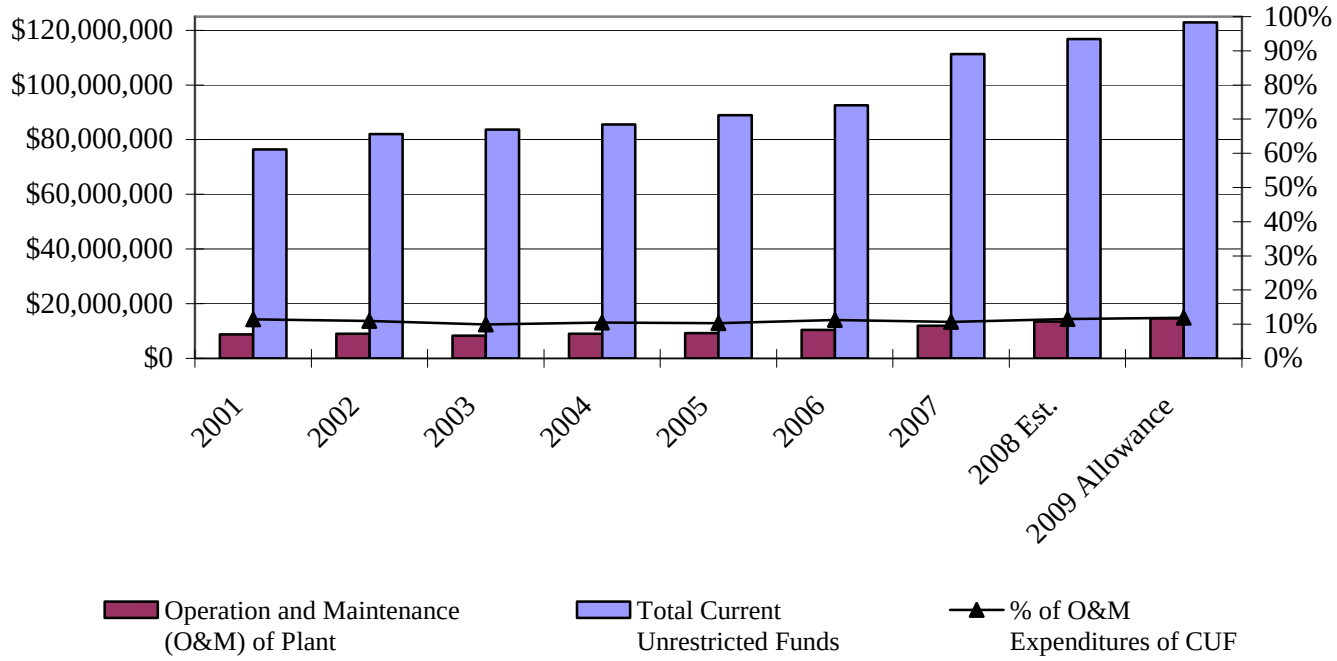
SU: Salisbury University
USM: University System of Maryland

Source: University System of Maryland

Operation and Maintenance of Plant

Aside from facility renewal, institutions have ongoing building maintenance that includes elements such as purchased utilities, building and grounds maintenance, refuse collection, janitorial services, and additional administrative and support services. These costs are typically funded through current unrestricted funds. According to American School and University's *Maintenance and Operations Cost Study*, from 1998 to 2006, the average expenditure for operation and maintenance of plant at master comprehensive universities was 10% of the universities' total expenditures. However, colleges and universities across the country are allocating a larger percentage of their total budgets to operation and maintenance in 2007, significantly increasing to 16%. **Exhibit 10** shows SU's expenditures on operation and maintenance of plant compared to total expenditures. The percentage of operation and maintenance expenditures slightly fluctuated from 11.4% in fiscal 2001 to 10.7% in fiscal 2007 and is expected to increase to 11.9% in fiscal 2009.

Exhibit 10
Unrestricted Fund Expenditures on Operation and Maintenance of Plant
Fiscal 2001-2009



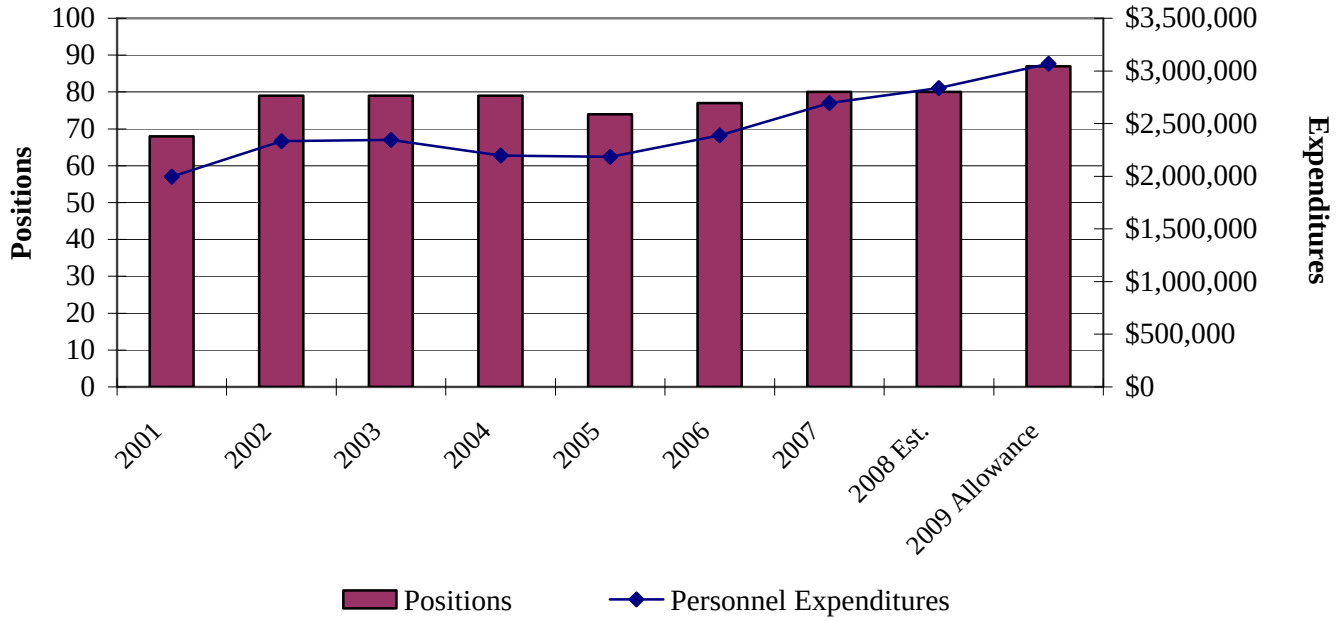
CUF: current unrestricted funds

Source: Department of Budget and Management

Personnel

Salaries and benefits for personnel typically account for 50% of the total operation and maintenance budget at universities. SU's budgeted personnel account for approximately 21%, which is significantly lower than the average. However, the staff includes 16 full-time equivalent contingent employees ($430,000) that are State-supported. If included with the budgeted positions, personnel accounts for 24%. **Exhibit 11** shows the number of positions in operation and maintenance and the expenditures associated with salaries and benefits from fiscal 2001 to 2009. Expenditures for personnel (excludes contingent employees) declined in fiscal 2004 and 2005 but increased in fiscal 2006 and continues to increase into fiscal 2009. After significantly increasing in fiscal 2002, personnel remained level at 79 positions until it declined again in fiscal 2005 but is expected to increase in fiscal 2009 due to new support staff for the new Teacher Education and Technology complex. SU has additional contingent employees operation and maintenance staff budgeted in auxiliary services. In total there are approximately 170 employees maintaining the entire campus.

Exhibit 11
Operation and Maintenance of Plant Personnel and Expenditures
Fiscal 2001-2009



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

The campus consists of approximately 1.4 million square feet (sq. ft.) which totals 50 buildings that are academic, administrative or auxiliary; of this total, 26 buildings (780,670 sq. ft) are State-supported. Industry standards are provided to calculate the median staff needed to maintain a

campus of this size. According to American School and University's *Maintenance and Operations Cost Study*, the median square feet maintained per maintenance employee in the 2006-2007 academic year was 71,479 sq. ft. and 39,391 sq. ft per custodial staff. SU employs approximately 24 maintenance employees to provide maintenance to State-supported buildings, which is greater than the number of required to meet the recommended median square feet per worker from the study. In total, the university employs approximately 48 custodial staff for upkeep and cleaning for State-supported buildings. This includes regular and contingent employees. On average, one custodial staff per 16,264 sq. ft. is assigned on campus, which is better than the median reported in the study.

3. SAT/ACT Optional

The USM Board of Regents approved SU's proposal for a five-year pilot study to make submission of SAT and ACT scores optional for certain applicants. Beginning fall 2007, prospective students with a high school grade point average of 3.5 or higher will have the option to submit SAT and ACT scores when applying to SU. SU will be the first USM institution to make SAT and ACT results optional when considering such students' admission.

SU expected the new policy to attract an even more diverse pool of highly motivated, civic-minded students with distinct talents in academics, the arts, leadership, and other fields of achievement. Students with a GPA of 3.5 or higher who choose not to submit SAT or ACT scores are encouraged to provide additional information to demonstrate their strengths in these areas. The university believes the policy will more closely align the admissions process with these core values and better support its mission of providing a superior learning community to students who show exceptional promise and motivation.

A preliminary assessment of the new test-optional admissions policy provided by SU shows that 20% of the incoming freshmen this past fall took advantage of the new policy. The university believes as a result of the new policy, the university's freshmen applicants increased by 11.6% and freshmen enrollment increased 11.4%. Although involvement in extra-curricular activities remained relatively level, access for economically disadvantaged students and students with financial need increased by 1.3%. Since students were required to have a 3.5 grade point average (GPA), the average GPA increased to 3.5 from 3.4. The new policy also slightly increased the out-of-state enrollment by 1.1 percentage point.

The academic performance data are a preliminary assessment of a new policy after one year. Based on a previous review of SU's freshmen, the level of high school coursework taken, such as advanced placement classes, coupled with the GPA are found to be stronger predictors of academic success than the SAT. Students with more challenging high school courses and higher grades, despite lower SAT scores, had a higher rate of college success. However, as the class admitted under the new policy progresses through its first semester, subsequent reports will be provided by the university to provide concrete data. The reports will compare academic success and retention rates to those of their test-submitted peers. The pilot program will continue into the second year for freshmen entering in fall 2008. The program is schedule to continue into 2012.

Recommended Actions

1. Concur with Governor's allowance.

Appendix 1

Current and Prior Year Budgets

Current and Prior Year Budgets

Salisbury University
($ in Thousands)

	General Fund	Other Unrestricted Fund	Total Unrestricted Fund	Restricted Fund	Total
Fiscal 2007					
Legislative Appropriation	$31,669	$76,610	$108,279	$6,075	$114,354
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	866	7,392	8,259	750	9,009
Reversions and Cancellations	0	-5,230	-5,230	-1,002	-6,232
Actual Expenditures	**$32,536**	**$78,772**	**$111,308**	**$5,823**	**$117,131**
Fiscal 2008					
Legislative Appropriation	$34,601	$77,897	$112,498	$6,075	$118,573
Cost Containment	-418	0	-418	0	-418
Budget Amendments	836	3,894	4,730	0	4,730
Working Appropriation	**$35,019**	**$81,791**	**$116,810**	**$6,075**	**$122,885**

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

Fiscal 2007

General funds increased $866,350 to cover costs associated with fiscal 2007 general salary increase through a budget amendment. Other unrestricted funds increased by a net of $7,392,237 through budgets amendments and a deficiency appropriation. The reallocation of State appropriations with respect to statewide health insurance reduction decreased unrestricted funds by $392,237. The remaining balance of $7,000,000 is related to an increase due to transfer from fund balance. Restricted funds increased $750,000 through a deficiency appropriation to provide additional funds for expenditures with restricted grants in the public service program.

Unrestricted funds decreased by $5.2 million for unspent budget balances due to timing differences in miscellaneous bill payments for auxiliary and facility renewal projects not due until after the fiscal year ended.

Restricted funds decreased by $1.0 million for over budgeting and requesting a deficiency appropriation of $750,000 based on level spending. The timing of the receipts was a factor and additional funds were not needed with approximately $250,000 left from the original appropriation.

Fiscal 2008

General funds decrease $418,167 in July 2007 through BPW's cost containment action. A budget amendment increased general funds by $835,941 to cover costs associated with the fiscal 2008 general salary increase. Other unrestricted funds increase by a net of $3,893,957 through a budget amendment. The increase is attributed to the following:

- $1,092,739 increase in tuition and fee revenue;
- $2,840,550 increase in sales and services of auxiliary enterprises; and
- $39,332 decrease due to transfers to fund balance.

Personnel by Budget Program
Salisbury University
Fiscal 2006-2008

Budget Program	2006 FTEs	2006 %FTEs	2007 FTEs	2007 %FTEs	2008 FTEs	2008 %FTEs	Change in Share of Total 2006-08
Instruction	295	39.9%	303	38.4%	326	39.7%	0.2%
Research	6	0.8%	6	0.8%	6	0.7%	0.1%
Public Service	0	0.0%	0	0.0%	1	0.1%	
Academic Support	67	9.1%	69	8.7%	75	9.1%	-0.1%
Student Services	44	6.0%	52	6.6%	53	6.5%	-0.5%
Institutional Support	112	15.2%	129	16.3%	126	15.4%	-0.2%
Operations and Maintenance of Plant	69	9.3%	75	9.5%	76	9.3%	0.1%
Auxiliary Enterprises	146	19.8%	156	19.7%	157	19.2%	0.6%
Total	**739**	**100.0%**	**790**	**100.0%**	**820**	**100.0%**	

FTE: Full-time Equivalent

Note: Data are for filled regular positions only.

Source: Salisbury University

Object/Fund Difference Report
Salisbury University

Object/Fund	FY07 Actual	FY08 Working Appropriation	FY09 Allowance	FY08-FY09 Amount Change	Percent Change
Positions					
01 Regular	869.00	888.00	898.00	10.00	1.1%
02 Contractual	289.00	293.50	298.50	5.00	1.7%
Total Positions	**1158.00**	**1181.50**	**1196.50**	**15.00**	**1.3%**
Objects					
01 Salaries and Wages	$ 54,102,970	$ 60,440,941	$ 65,747,097	$ 5,306,156	8.8%
02 Technical and Spec. Fees	14,314,279	13,701,314	14,665,070	963,756	7.0%
03 Communication	374,720	608,248	472,629	-135,619	-22.3%
04 Travel	1,103,290	1,138,868	1,207,051	68,183	6.0%
06 Fuel and Utilities	3,089,284	4,604,979	4,601,164	-3,815	-0.1%
07 Motor Vehicles	536,665	418,015	324,142	-93,873	-22.5%
08 Contractual Services	5,936,563	7,420,153	7,609,451	189,298	2.6%
09 Supplies and Materials	9,309,083	12,802,094	12,796,548	-5,546	0%
10 Equip. – Replacement	766,239	286,257	547,807	261,550	91.4%
11 Equip. – Additional	2,961,204	2,038,774	2,593,240	554,466	27.2%
12 Grants, Subsidies, and Contributions	6,504,534	6,908,883	7,190,688	281,805	4.1%
13 Fixed Charges	7,813,883	8,249,405	7,026,285	-1,223,120	-14.8%
14 Land and Structures	10,318,033	4,266,983	4,239,608	-27,375	-0.6%
Total Objects	**$ 117,130,747**	**$ 122,884,914**	**$ 129,020,780**	**$ 6,135,866**	**5.0%**
Funds					
40 Unrestricted Fund	$ 111,307,693	$ 116,809,914	$ 122,945,780	$ 6,135,866	5.3%
43 Restricted Fund	5,823,054	6,075,000	6,075,000	0	0%
Total Funds	**$ 117,130,747**	**$ 122,884,914**	**$ 129,020,780**	**$ 6,135,866**	**5.0%**

Note: The fiscal 2008 appropriation does not include deficiencies.

Fiscal Summary
Salisbury University

Program/Unit	FY07 Actual	FY08 Wrk Approp	FY09 Allowance	Change	FY08-FY09 % Change
01 Instruction	$ 34,445,214	$ 37,575,304	$ 41,556,776	$ 3,981,472	10.6%
02 Research	1,246,378	3,361,326	1,457,202	-1,904,124	-56.6%
03 Public Service	2,714,219	1,192,071	3,181,809	1,989,738	166.9%
04 Academic Support	7,626,320	8,168,246	8,483,904	315,658	3.9%
05 Student Services	4,345,378	4,915,643	5,052,012	136,369	2.8%
06 Institutional Support	12,784,017	12,967,626	12,435,558	-532,068	-4.1%
07 Operation and Maintenance of Plant	11,883,041	13,477,610	14,626,148	1,148,538	8.5%
08 Auxiliary Enterprises	35,888,324	34,698,888	35,349,683	650,795	1.9%
17 Scholarships and Fellowships	6,197,856	6,528,200	6,877,688	349,488	5.4%
Total Expenditures	**$ 117,130,747**	**$ 122,884,914**	**$ 129,020,780**	**$ 6,135,866**	**5.0%**
Unrestricted Fund	$ 111,307,693	$ 116,809,914	$ 122,945,780	$ 6,135,866	5.3%
Restricted Fund	5,823,054	6,075,000	6,075,000	0	0%
Total Appropriations	**$ 117,130,747**	**$ 122,884,914**	**$ 129,020,780**	**$ 6,135,866**	**5.0%**

Note: The fiscal 2008 appropriation does not include deficiencies.