

R30B28
University of Baltimore
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 11</u> <u>Actual</u>	<u>FY 12</u> <u>Working</u>	<u>FY 13</u> <u>Allowance</u>	<u>FY 12-13</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$29,000	\$28,760	\$29,046	\$286	1.0%
Contingent & Back of Bill Reductions	0	0	-17	0	
Adjusted General Fund	\$29,000	\$28,760	\$29,029	\$269	1.0%
Special Funds	1,124	1,561	1,317	-244	-15.7%
Contingent & Back of Bill Reductions	0	0	17	0	
Adjusted Special Fund	\$1,124	\$1,561	\$1,334	-\$228	-14.6%
Other Unrestricted Funds	71,309	75,405	76,950	1,545	2.0%
Adjusted Other Unrestricted Fund	\$71,309	\$75,405	\$76,950	\$1,545	2.0%
Total Unrestricted Funds	101,433	105,727	107,313	1,586	1.5%
Adjusted Total Unrestricted Funds	\$101,433	\$105,727	\$107,313	\$1,586	1.5%
Restricted Funds	16,054	18,950	23,962	5,012	26.5%
Adjusted Restricted Fund	\$16,054	\$18,950	\$23,962	\$5,012	26.5%
Adjusted Grand Total	\$117,487	\$124,677	\$131,275	\$6,598	5.3%

- General funds increase approximately \$286,000, or 1.0%, in the fiscal 2013 allowance. Overall, funds increase approximately \$6.6 million, or 5.3%.
- While special funds fall \$244,488, or 15.7%, other unrestricted funds increase approximately \$1.55 million, or 2.0%.
- Contingent on the enactment of the Budget Reconciliation and Financing Act of 2012, \$16,815 in general funds would be reduced and replaced with the same amount of Higher Education Investment Fund dollars.

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

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Personnel Data

	<u>FY 11 Actual</u>	<u>FY 12 Working</u>	<u>FY 13 Allowance</u>	<u>FY 12-13 Change</u>
Regular Positions	643.00	672.00	672.00	0.00
Contractual FTEs	<u>105.97</u>	<u>103.20</u>	<u>125.58</u>	<u>22.38</u>
Total Personnel	748.97	775.20	797.58	22.38

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	17.88	2.66%
Positions and Percentage Vacant as of 12/31/11	50.00	7.44%

- As of December 31, 2011, the University of Baltimore (UB) had 50 vacant positions, of which 45 are State-supported.
- The allowance reflects no change in regular positions and 22.38 new contractual positions that will provide operational support for the new law building.

Analysis in Brief

Major Trends

Third-year Retention Rates: Third-year retention increased 8.7 percentage points to 63.2% between the 2007 and 2008 cohorts, the first enrolled in UB’s new First and Second Year Program.

Bachelor’s Degrees Per 100 Full-time Equivalent Exceed State Average: Between 2006 and 2010, UB produced significantly more bachelor’s degrees per 100 full-time equivalent undergraduate students than the State average and the average of its peer institutions. However, since the expansion of UB’s undergraduate program, UB is trending downward toward a convergence with the two other groups.

Issues

Making College Affordable: This issue examines institutional aid, and especially loans, at UB and whether aid adequately addresses the financial needs of low- to moderate-income students. The University System of Maryland data shows the most needy category of students, Pell-eligible students, rely on a higher rate of unsubsidized and private loans, which are riskier assets after graduation. On average, Pell-eligible students take about \$7,200 in private loans, and unsubsidized loans have surpassed subsidized loans for all students since 2009.

Law School Cost and Revenue Sharing: In 2011, concerns arose regarding the increasing tuition for in-state law students and the proportion of law school revenues retained by the university for other academic programs. While data show that from 2000 to 2010, resident tuition was about 25% higher at UB than the national average for a public law program, there are no guidelines from the American Bar Association on institutional revenue sharing, so analyzing the second issue is more complex.

Recommended Actions

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

R30B28
University of Baltimore
University System of Maryland

Operating Budget Analysis

Program Description

The University of Baltimore (UB) provides career-oriented educational programs in law, business, liberal arts, and related professional applications of the liberal arts at the doctoral, master's and undergraduate levels. UB applies the expertise of faculty, staff, and students to address current economic, social, and political problems in Baltimore City and the State. The student body is a mix of full- and part-time, day and evening, and traditional and returning students reflecting the racial and ethnic diversity of the metropolitan region.

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

Carnegie Classification: Master's L: Master's Colleges and Universities (larger programs)

Fall 2011 Undergraduate Enrollment Headcount

Male	1,384
Female	1,873
Total	3,257

Fall 2011 Graduate Enrollment Headcount

Male	1,324
Female	1,825
Total	3,149

Fall 2011 New Students Headcount

First-time	174
Transfers/Others	621
Graduate	846
Total	1,641

Campus (Main Campus)

Acres	11.13
Buildings	12
Average Age	62
Oldest	1894

Programs

Bachelor's	20
Post-bachelors Cert.	16
First-professional	3
Master's	20
Doctoral	2

Degrees Awarded (2010-2011)

Bachelor's	631
Post-bachelors Cert.	26
First-professional	294
Master's	496
Doctoral	9
Total Degrees	1,456

Proposed Fiscal 2013 In-state Tuition and Fees*

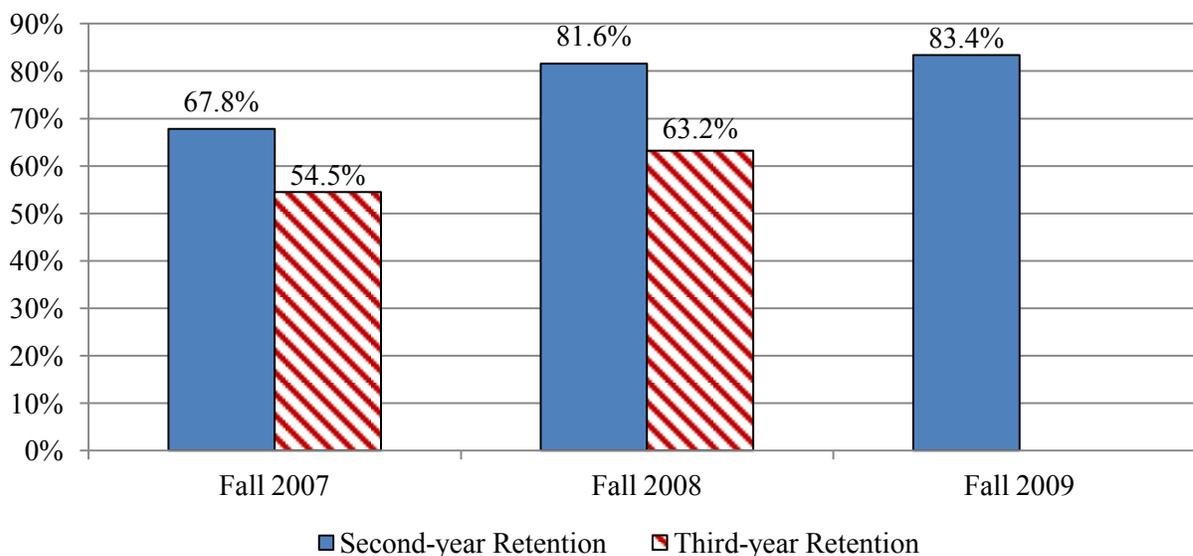
Undergraduate Tuition	\$5,818
Mandatory Fees	\$1,846

*Contingent on Board of Regents approval.

Performance Analysis: Managing for Results

Maintaining and strengthening academic excellence and effectiveness to meet the educational needs of the State is a strategic goal of the University System of Maryland (USM) and UB. In 2007, UB enrolled freshmen undergraduates through a First and Second Year Program (FSP) for the first time since becoming a public institution. The first FSP cohort graduated in spring 2011. **Exhibit 1** shows second- and third-year retention rates for these first-time, full-time students. Second-year retention increased 15.6 percentage points to 83.4% between the 2007 and 2009 cohorts. Third-year retention rates also rose 8.7 percentage points from the 2007 to 2008 cohort. Although data for undergraduates is extremely limited, given the program only started accepting first time, full-time freshmen in 2007, the current results are quite positive as USM second-year retention rates are 81.5%. Furthermore, UB attributes low second- and third-year retention in the initial 2007 cohort to the impact of offering full one-year tuition scholarships to all first-year students enrolling in the FSP's inaugural year. This may have attracted students who enrolled with the intent to transfer. **UB should comment on how it has achieved higher than system average second-year retention rates in its new undergraduate program and how it can retain this high rate.**

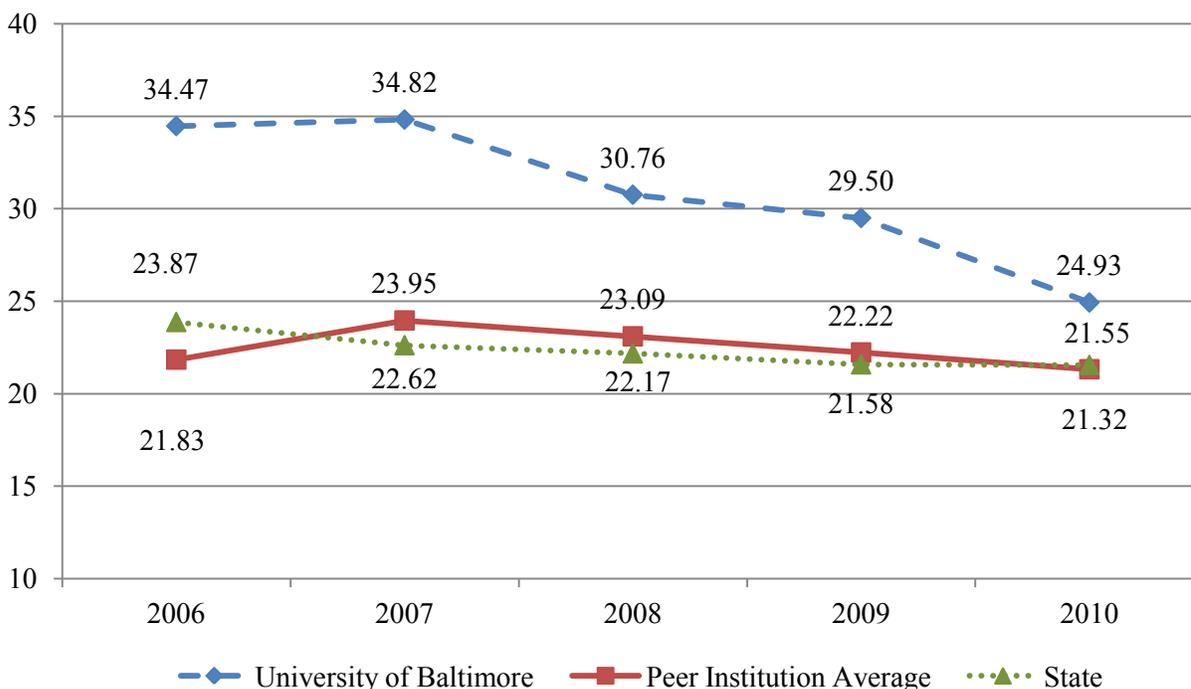
Exhibit 1
Second- and Third-year Retention
University of Baltimore
Cohorts Entering 2007-2009



Source: Maryland Higher Education Commission, Enrollment and Degree Information Systems

Institutional quality may be measured in part by the number of undergraduate degrees awarded per 100 undergraduate full-time equivalent students (FTES). Trends in bachelor’s degrees per 100 undergraduate FTES provide information regarding whether or not an institution is becoming more effective at translating inputs (undergraduate students) into outputs (bachelor’s degrees). **Exhibit 2** shows the number of bachelor’s degrees per 100 undergraduate FTES at UB compared to the State average and the average of UB’s peer institutions, which are in the same Carnegie Classification and have similar program mixes. Between fiscal 2006 and 2010, UB produced significantly more degrees per 100 undergraduate FTES than both the State average and its peer average, peaking at about 35 in fiscal 2007. UB attributes this degree production to its status as an upper division institution serving only junior and senior undergraduate students until fall 2007 (fiscal 2008) when it expanded to a four-year institution. This shift to a four-year institution is reflected in the drop in degrees per undergraduate FTES in fiscal 2008 to 2010, as the student body has grown rapidly. The institution expects its baccalaureate degree production to remain higher than the State average, however, as UB will continue to focus predominantly on undergraduate transfer students.

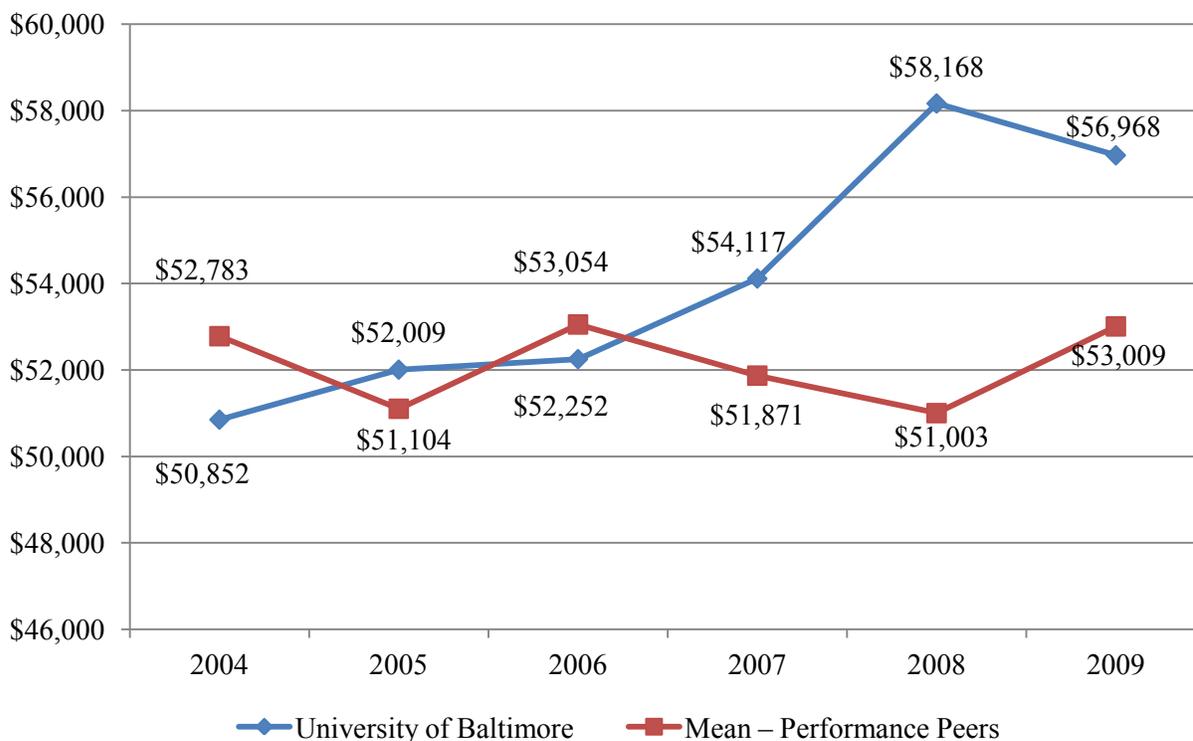
Exhibit 2
Undergraduate Degrees Awarded
Per 100 Undergraduate Full-time Equivalent Students



Source: Integrated Postsecondary Education Data System

One way to measure how effectively institutions translate resources into degrees is the ratio of education and related (E&R) expenditures to undergraduate and graduate degrees. E&R expenditures include total spending on direct educational costs such as instruction, student services, and the education share of spending on administrative overhead including academic support, institutional support, and operations and maintenance. **Exhibit 3** shows UB’s E&R expenditures per degree compared to the mean of its performance peers, institutions with similar characteristics and program mixes against which UB’s performance is assessed by USM on a variety of measures. UB’s expenditures per degree increased 12% between 2004 and 2009 to \$56,968, rising above the peer mean of \$53,009. While this is almost \$4,000 above the peer mean, it represents a reduction in that gap from 2008, when it was over \$7,000. UB attributes its above-peer rate to the introduction of the FSP, which required the institution to spend more on instruction for undergraduate students.

Exhibit 3
Educational and Related Expenditures Per Degree Completed
University of Baltimore
Academic Years 2004-2009



Note: Higher Education Price Index-adjusted 2009 dollars.

Source: Delta Cost Project, 2011

Fiscal 2012 Actions

Section 47 of the fiscal 2012 budget bill required the Governor to abolish 450 positions as of January 1, 2012. USM's share of the reduction was 60 positions with a corresponding \$2.0 million reduction in general funds. UB's share totaled \$59,111.

Proposed Budget

As shown in **Exhibit 4**, UB's total State allowance for fiscal 2013, including general funds and Higher Education Investment Funds (HEIF), is approximately \$30.4 million. This reflects only a 0.1% increase from fiscal 2012. Other unrestricted funds increase \$1.5 million, or 2.0%, after accounting for additional tuition and fee revenue from enrollment growth and a 3.0% increase in resident undergraduate tuition. Restricted funds increase \$5.0 million, or 26.5%, due to the private funds dedicated to the construction and opening of the new law school building. Overall, UB's fiscal 2013 budget shows 5.3%, or \$6.6 million, growth over fiscal 2012.

Exhibit 4
Governor's Proposed Budget
 USM – University of Baltimore
 (\$ in Thousands)

	FY 11 Actual	FY 12 Working	FY 13 Adjusted Allowance	FY 12-13 Change	% Change Prior Year
General Funds	\$29,000	\$28,760	\$29,029	\$269	1.0%
HEIF*	1,124	1,561	1,334	-228	-14.6%
Total State Funds	30,124	30,321	30,362	41	0.1%
Other Unrestricted Funds	71,309	75,405	76,951	1,545	2.0%
Total Unrestricted Funds	101,433	105,727	107,313	1,586	1.5%
Restricted Funds	16,054	18,950	23,962	5,012	26.5%
Total Funds	\$117,487	\$124,677	\$131,275	\$6,598	5.3%

HEIF: Higher Education Investment Fund

USM: University System of Maryland

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

R30B28 – USM – University of Baltimore

The fiscal 2013 allowance provides \$98.9 million in unrestricted funds for instruction, student services, and academic support related to enrollment growth; additional financial aid associated with enrollment growth, undergraduate resident tuition increases, and for graduate students; facilities renewal, and lease increases.

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 funds and tuition and fee revenues. In fiscal 2013, all categories show an increase over fiscal 2012, except Student Services. In both fiscal 2012 and 2013, operation and maintenance of plant, shows the largest increase at almost \$1 million, or 8.0%, in fiscal 2013 reflecting, in part, the expansion of the law school building. Increasing demand for need-based scholarships to meet students' growing financial needs led to Scholarships and Fellowships becoming the second largest change for UB, which rose 5.95% or about \$486,000 in fiscal 2013. As sluggish economic conditions continue, the institution's Office of Financial Aid has received more financial aid requests than in prior years and anticipates the same in future years as the regional economy struggles. Four expenditure categories – Instruction, Research, Academic Support, and Institutional Support – all grow by less than 1.0%. Meanwhile, Student Services, which includes counseling, career guidance, financial aid administration, admissions, records, and student health services, declines by 0.66% in fiscal 2013.

Exhibit 5
Budget Changes for Unrestricted Funds by Program
Fiscal 2011-2013
(\$ in Thousands)

	<u>2011</u>	<u>Working 2012</u>	<u>% Change 2011-2012</u>	<u>Adjusted Allowance 2013</u>	<u>\$ Change 2012-2013</u>	<u>% Change 2012-2013</u>
Expenditures						
Instruction	\$36,198	\$35,490	-1.96%	\$35,597	\$107	0.30%
Research	319	343	7.57%	342	-\$1	-0.35%
Academic Support	10,475	11,323	8.10%	11,352	\$29	0.26%
Student Services	8,173	8,829	8.03%	8,771	-\$58	-0.66%
Institutional Support	19,870	21,236	6.87%	21,283	\$47	0.22%
Operation and Maintenance of Plant	10,410	11,952	14.81%	12,928	\$976	8.17%
Scholarships and Fellowships	7,268	8,173	12.45%	8,659	\$486	5.95%
Subtotal Education and General	\$92,712	\$97,345	5.00%	\$98,931	\$1,586	1.63%
Auxiliary Enterprises	\$8,721	\$8,382	-3.89%	\$8,382	\$0	0.00%
Total	\$101,433	\$105,727	4.23%	\$107,313	\$1,586	1.50%
Revenues						
Tuition and Fees	\$61,646	\$64,224	0.00%	\$66,170	\$1,947	3.03%
General Funds	29,000	28,760	-0.83%	29,029	269	0.94%
Higher Education Investment Fund	1,124	1,561	38.93%	1,333	-228	-14.63%
Other	1,893	2,664	40.76%	2,263	-401	-15.06%
Subtotal	\$93,662	\$97,209	3.79%	\$98,795	\$1,586	1.63%
Auxiliary Enterprises	\$9,388	\$9,781	0.00%	\$9,781	\$0	0.00%
Transfers (to) from Fund Balance	-1,617	-1,264	-21.88%	-1,264	0	0.00%
Total	\$101,433	\$105,727	4.23%	\$107,313	\$1,586	1.50%

Source: Governor's Budget Books, Fiscal 2013

Issues

1. Making College Affordable

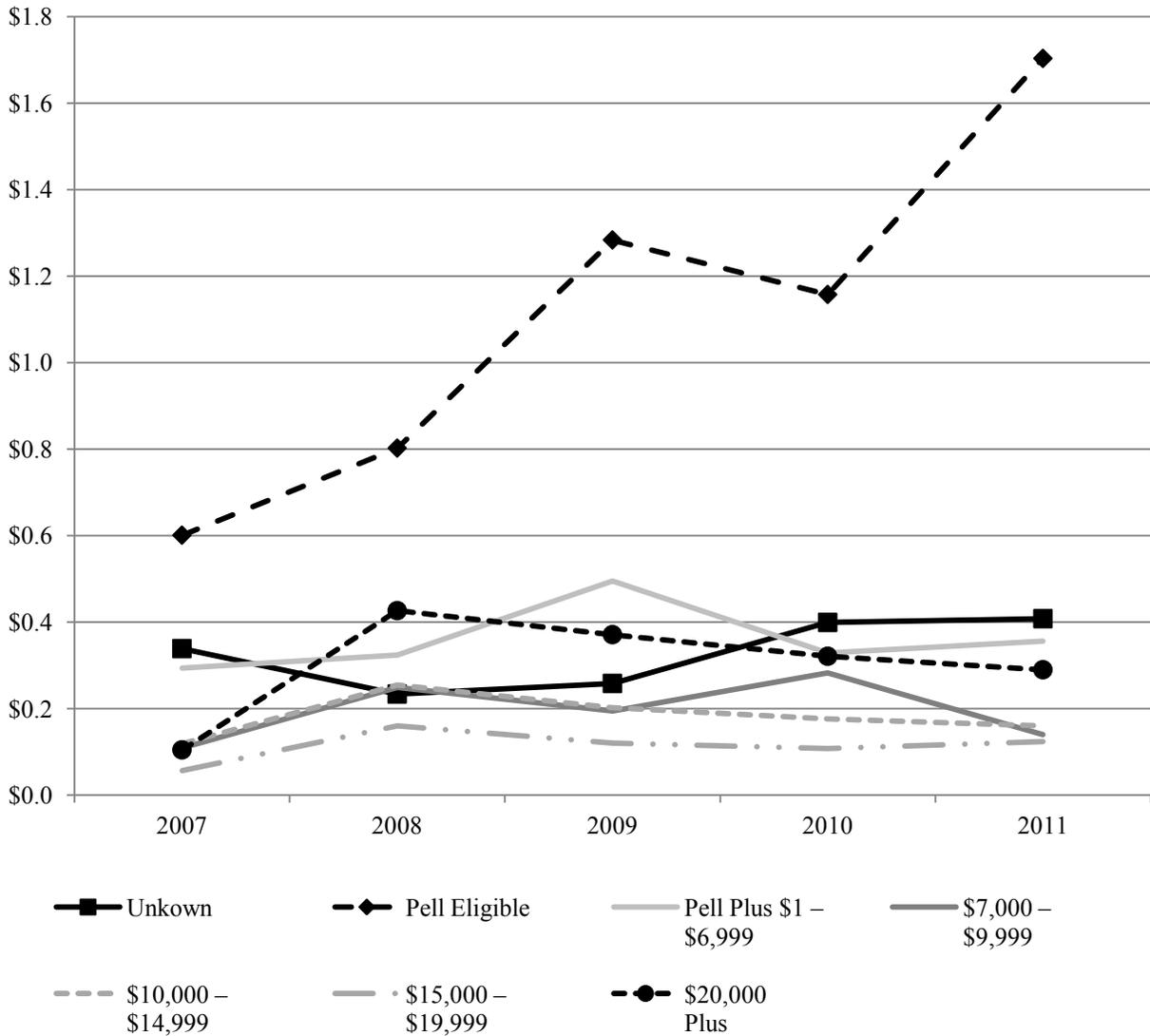
Financial aid is an important component to helping many students succeed in earning a degree. Lack of financial support frequently contributes to a student's decision to stop out or drop out of college. Generally, by combining various types of aid – federal, State, and institutional – students are able to effectively lower the cost of college. According to the National Center for Education Statistics' *College Navigator*, the total cost for a Maryland student attending UB in fiscal 2011 was \$28,101 (total cost was based on tuition, mandatory fees, books and supplies, other expenses, and the weighted average of room and board). However, when accounting for the average amount of federal, State, and institutional aid, the average net cost of attendance was \$14,198.

Institutional Aid and Pell Awards

Exhibit 6 shows the total amount of institutional aid (grants and scholarships) and federal Pell Grants that UB appropriates by expected family contribution (EFC). In fiscal 2011, 50% of UB's undergraduate students receive Pell awards and, as such, UB directs a majority of its institutional aid to those students. Pell awards are given to students that could not otherwise afford college and have an EFC of less than a specified amount, which is \$5,273 in fiscal 2011. EFC is an indicator of the amount a family is required to contribute to pay for a student's college education; therefore, the lower the EFC, the greater the financial need. From fiscal 2007 to 2011, aid to Pell eligible students nearly tripled from about \$600,000 to just over \$1.7 million. Total institutional aid approximately doubled during this time period from \$1.6 million to \$3.2 million. In percentage change, the EFC category with the second highest growth was the over \$20,000 EFC, which increased from \$104,000 to \$290,000. However, these numbers are fairly small when compared to total aid.

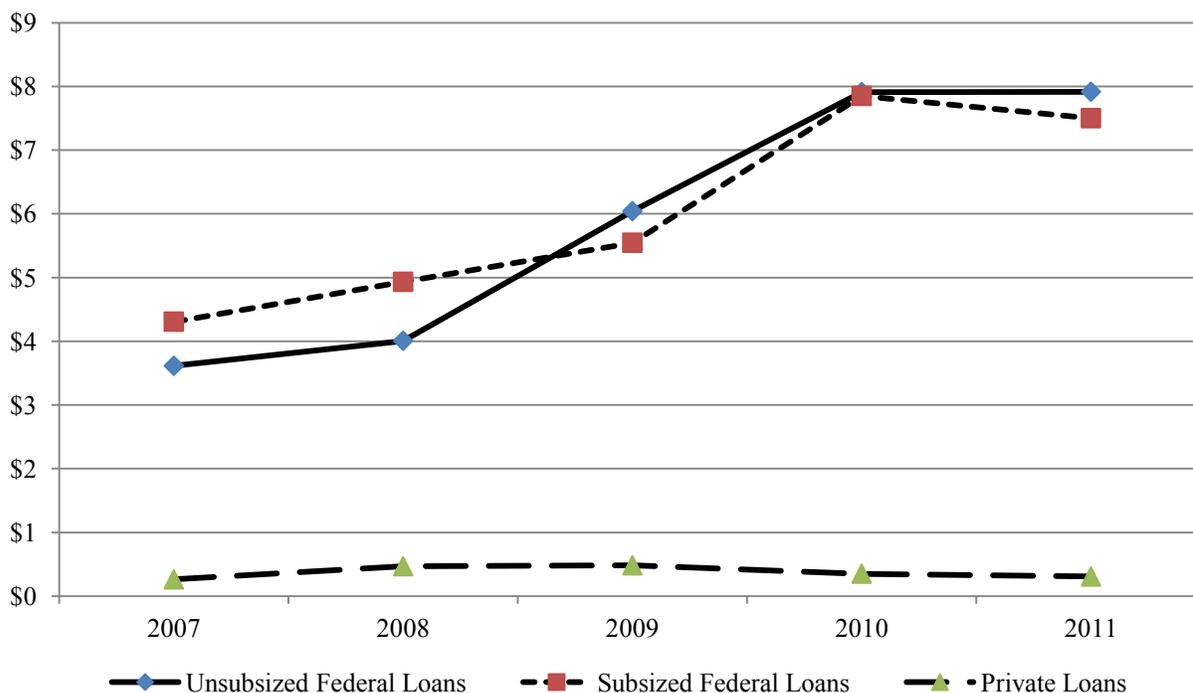
Exhibit 7 shows the total loans to UB students by type of loan. Subsidized loans do not charge interest to students while they are in school and for a predetermined grace period after graduation, usually six months. Unsubsidized loans accrue interest as soon as the loan is taken out. Subsidized Stafford loans are given to students with financial need, while unsubsidized loans are available to all students. Both loans have limits on how much a student may take out for each year of education. Private loans come from nongovernmental sources, such as banking institutions whose interest rates and repayment policies vary. This exhibit shows that total loans increased from \$8.2 million to \$15.7 million from fiscal 2007 to 2011. While all three categories grew over this time period, unsubsidized loans represent more than half of loans now taken by students, having surpassed subsidized loans in fiscal 2009.

Exhibit 6
Total Aid Plus Pell Grants
Fiscal 2007-2011
(\$ in Millions)



Source: University System of Maryland

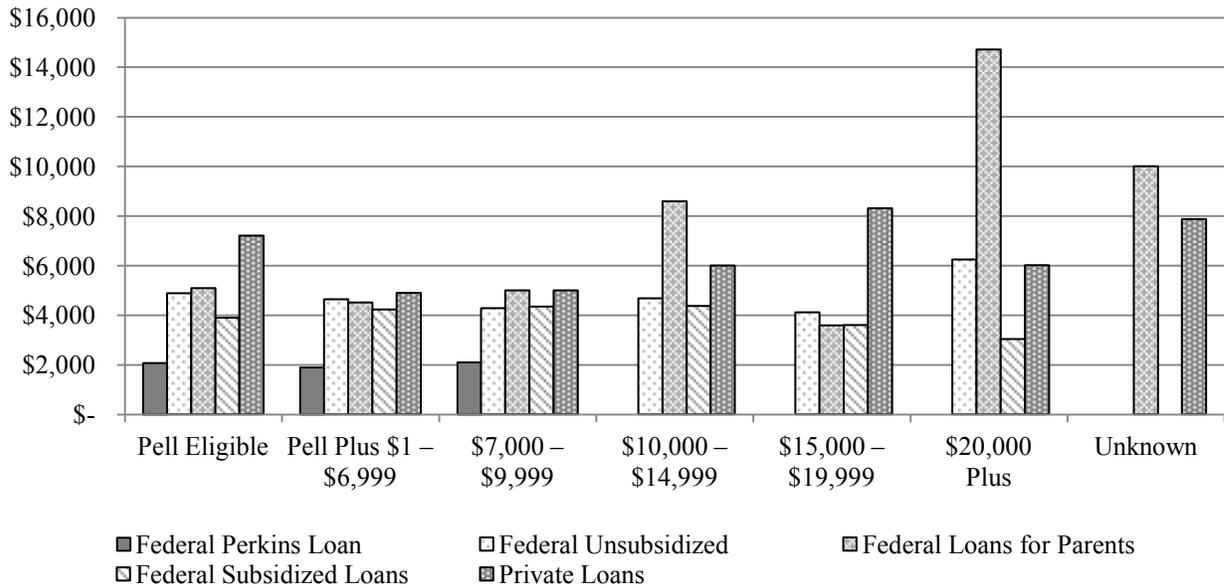
Exhibit 7
Total Number of Loans at the University of Baltimore
Academic Years 2007-2011
(\$ in Millions)



Source: University System of Maryland

Finally, **Exhibit 8** shows the average loan amount by the student’s EFC and the type of loan. Perkins loans are special low-interest loans from the federal government to needy students. A Parent PLUS loan is taken out on behalf of the student by the student’s parent or legal guardian, if the parent or guardian meets certain credit-worthiness criteria. Along with unsubsidized Stafford loans, these three loans constitute the unsubsidized loan category. In fiscal 2011, the EFC group with the most loans is the \$20,000 and higher category. This may reflect more well-off students who may more easily take out loans, as shown by the nearly 50% share of Parent PLUS loans in this category. The second highest group is the Pell eligible group, who also take out a considerable amount of loans. **The President should comment on whether unsubsidized loans will continue increasing faster for students relative to other types of loans and if this may be a concern for students after graduation. The President should also comment on what can be done to promote alternatives to increasing student loans such as scholarships, work study, or outside employment while a student pursues higher education.**

**Exhibit 8
Average Loan by EFC and Type
University of Baltimore
Fiscal 2011**



EFC: expected family contribution

Source: University System of Maryland

2. Law School Cost and Revenue Sharing

In July 2011, concerns arose regarding the increasing tuition for in-state law students and the proportion of law school revenues retained by the university for other academic programs.

Exhibit 9 shows fiscal 2010 unrestricted revenues and expenditures for UB and the State’s other law program at the University of Maryland, Baltimore (UMB). At UB law school, unrestricted revenues exceed direct expenditures by \$8.0 million, while at UMB unrestricted expenditures exceed direct revenues by \$2.8 million. The difference between each school’s unrestricted revenues and direct expenditures are used by the university to cover indirect expenses associated with the law school as well as the cost of nonrevenue producing units across the institution. The indirect cost category, shown in Exhibit 9, includes both indirect expenses associated with the law school and an estimate of each law school’s share of support for nonrevenue producing units. In fiscal 2010,

Exhibit 9
Law Schools’ Unrestricted Revenues and Expenses
Fiscal 2010
(\$ in Thousands)

	Unrestricted Revenues			Unrestricted Expenses			<u>Difference</u>
	<u>Tuition and Fees</u>	<u>Aux. and Other</u>	<u>Total</u>	<u>Direct Expenses</u>	<u>Indirect Expenses</u>	<u>Total</u>	
Univ. of Baltimore	\$28,061.0	\$304.4	\$28,365.3	\$20,370.0	\$18,707.3	\$39,077.3	-\$10,712.0
Univ. of MD, Baltimore	\$24,015.5	\$1,165.0	\$25,180.5	\$28,012.5	\$10,425.5	\$38,438.0	-\$13,257.5

Source: University of Baltimore; University of Maryland, Baltimore

indirect expenses for the UB law school total \$18.7 million. Of this, \$9.8 million are indirect costs associated with law school activities, while \$8.8 million is the law school’s share of general university expenditures from nonrevenue producing units. At UMB, indirect costs associated with law school activities and general university expenditures total \$10.4 million.

UB uses a model to estimate each revenue-producing unit’s share of general university expenditures based on four criteria:

- percent of operating budget that each unit represents;
- headcount enrollment;
- gross square footage; and
- personnel headcount.

UMB assigns indirect costs to revenue producing units using similar criteria.

Exhibit 10 shows FTES enrollment at each law school compared to total institutional enrollment and the proportion of indirect costs allocated to each school relative to FTES. Generally speaking, the proportion of indirect costs allocated to a school should mirror the proportion of institutional enrollment the school represents, although variation may exist based on gross square footage occupied by a school or a school’s utilization of nonrevenue generating units (such as the registrar or financial aid). At UB, law school enrollment represented 27.7% of total enrollment in fiscal 2010, though the law school was allocated 36.8% of institutional indirect costs. In comparison,

**Exhibit 10
Percent Total Indirect Cost Assigned to Law School
Fiscal 2010**

	<u>Univ. of Baltimore</u>	<u>Univ. of MD, Baltimore</u>
Law School FTES	1,184	1,082
Total FTES	4,274	6,381
% of Total FTES	27.7%	17.0%
% Indirect Cost Assigned to Law School	36.8%	7.7%

FTES: full-time equivalent student

Source: University of Baltimore; University of Maryland, Baltimore; Governor’s Budget Books

UMB’s law school represented 17.0% of institutional enrollment and is allocated 7.7% of total institutional indirect costs. The small proportion of indirect costs allocated to UMB’s law school in relation to the percent of total enrollment may be due to the institution’s mix of programs, which includes schools of medicine and nursing that bring in large amounts of grants and contract revenues.

Exhibit 11 compares resident and nonresident tuition growth between fall 2000 and 2010 at UB and UMB law compared to public law schools nationally. Over this period, average resident tuition among public law schools increased 160% compared to 162% at UB and 145% at UMB. Average tuition for nonresident students grew 109% over this period nationally, compared to 124% at UB and 109% at UMB. Resident tuition at both UB and UMB is 25% higher than the national average.

**Exhibit 11
Increase to Public Law School Tuition and Fees
2000 and 2010**

	Resident			Nonresident		
	<u>2000</u>	<u>2010</u>	<u>% Inc.</u>	<u>2000</u>	<u>2010</u>	<u>% Inc.</u>
Univ. of Baltimore	\$9,617	\$25,224	162%	\$16,689	\$37,368	124%
Univ. of MD, Baltimore	10,358	25,350	145%	18,630	36,629	97%
National Average	7,790	20,238	160%	15,683	32,754	109%

Source: American Bar Association; Governor’s Budget Books

While the American Bar Association (ABA) has no guidelines for internal revenue sharing between a law school and its “parent” institution, standard 210(c) of the Standards for Approval of Law Schools states that “resources generated by a law school that is part of a university should be made available to the law school to maintain and enhance its program of legal education.” The ABA’s Accreditation Committee may ask a university to explain the amount of overhead charged to the law school, particularly with regard to whether a law school’s financial resources are so inadequate as to have a negative and material effect on the education students receive. Following concerns raised in July 2011 regarding the amount of law school tuition revenue retained by UB, the ABA Accreditation Committee asked the institution to submit a report by March 2012 explaining its internal revenue sharing practices.

In early October 2011, UB announced an articulated five-year budget commitment to support the law school, developed through negotiations between the law school’s faculty budget committee, law students, and university leadership. The commitment targets a \$5.0 million increase in the law school’s base operating budget, phased in over the next five years, while working to minimize future law school tuition increases. It also sets a goal that the law school’s future expenditure budget will be enhanced by the equivalent of 90% of new law school tuition revenues generated each fiscal year. However, the law school would be responsible for cost increases such as cost-of-living adjustments, merit increases, fringe benefits, and other mandatory increases that would normally be funded from central sources. In addition, the agreement states that it will be a principle to keep future law school tuition increases as small as possible and, finally, that operation and maintenance expenses associated with the anticipated February 1, 2013, opening of UB’s new \$107.5 million law school building will be supported by the university rather than the law school. Consequently, slightly less funding will be available for nonrevenue generating units. UB reports, however, that the current operating budgets of the institution’s other colleges, schools, and administrative units will not be reduced as a result of the law school agreement. **The President should comment on whether the ABA’s concerns have been addressed. The President should also give an update as to how the faculty committee plans to spend the additional funds and on the timeline for hiring a new dean of the law school.**

Recommended Actions

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

Current and Prior Year Budgets

**Current and Prior Year Budgets
University of Baltimore
(\$ in Thousands)**

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2011							
Legislative Appropriation	\$29,000	\$0	\$0	\$72,509	\$101,509	\$12,950	\$114,459
Deficiency Appropriation	0	0	0	0	0	5,000	5,000
Budget Amendments	0	1,124	0	0	1,124	1,000	2,124
Reversions and Cancellations	0	0	0	-1,200	-1,200	-2,896	-4,096
Actual Expenditures	\$29,000	\$1,124	\$0	\$71,309	\$101,433	\$16,054	\$117,487
Fiscal 2012							
Legislative Appropriation	\$28,288	\$1,561	\$0	\$75,405	\$105,255	\$13,910	\$119,164
Budget Amendments	472	0	0	0	472	5,040	5,513
Working Appropriation	\$28,760	\$1,561	\$0	\$75,405	\$105,727	\$18,950	\$124,677

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

Fiscal 2011

Special funds increased \$1,123,869 from the HEIF authorized by the General Assembly to replace general funds reduced during the 2011 legislative session.

Other unrestricted funds decreased \$1,199,999 overall due a cancellation to rebuild the university's fund balance by deferring telecommunications equipment payments and lower than anticipated payroll and contractual services expenses.

Restricted funds increased \$3,104,207 overall from increases of \$5,000,000 from a deficiency appropriation to reflect private funds associated with the construction of the new law school and \$1,000,000 in federal Pell grants. A cancellation of \$2,895,792 accounted for slower than anticipated use of the University of Baltimore Foundation Law School building construction funds.

Fiscal 2012

General funds increased \$472,382 to allocate funds for the \$750 bonus appropriated in the Department of Budget and Management to the various State agencies.

Restricted funds increased \$5,040,000 from an increase in private contracts and grants from the UB Foundation and miscellaneous income.

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

<u>Object/Fund</u>	<u>FY 11 Actual</u>	<u>FY 12 Working Appropriation</u>	<u>FY 13 Allowance</u>	<u>FY 12 - FY 13 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	643.00	672.00	672.00	0.00	0%
02 Contractual	105.97	103.20	125.58	22.38	21.7%
Total Positions	748.97	775.20	797.58	22.38	2.9%
Objects					
01 Salaries and Wages	\$ 58,956,793	\$ 63,368,670	\$ 63,484,599	\$ 115,929	0.2%
02 Technical and Spec. Fees	9,822,933	8,822,156	9,581,408	759,252	8.6%
03 Communication	452,978	729,466	745,562	16,096	2.2%
04 Travel	997,686	1,029,134	1,063,134	34,000	3.3%
06 Fuel and Utilities	2,283,695	2,530,422	3,218,651	688,229	27.2%
07 Motor Vehicles	101,453	106,930	118,028	11,098	10.4%
08 Contractual Services	8,670,147	9,913,533	9,706,237	-207,296	-2.1%
09 Supplies and Materials	2,205,545	2,641,502	2,590,339	-51,163	-1.9%
10 Equipment – Replacement	1,079,811	1,382,694	1,417,694	35,000	2.5%
11 Equipment – Additional	678,675	830,427	1,008,587	178,160	21.5%
12 Grants, Subsidies, and Contributions	16,618,768	16,013,149	16,509,273	496,124	3.1%
13 Fixed Charges	9,066,198	9,441,344	9,685,436	244,092	2.6%
14 Land and Structures	6,552,193	7,867,495	12,146,391	4,278,896	54.4%
Total Objects	\$ 117,486,875	\$ 124,676,922	\$ 131,275,339	\$ 6,598,417	5.3%
Funds					
40 Unrestricted Fund	\$ 101,432,668	\$ 105,726,922	\$ 107,312,965	\$ 1,586,043	1.5%
43 Restricted Fund	16,054,207	18,950,000	23,962,374	5,012,374	26.5%
Total Funds	\$ 117,486,875	\$ 124,676,922	\$ 131,275,339	\$ 6,598,417	5.3%

Note: The fiscal 2012 appropriation does not include deficiencies.

Fiscal Summary
USM – University of Baltimore

<u>Program/Unit</u>	<u>FY 11 Actual</u>	<u>FY 12 Wrk Approp</u>	<u>FY 13 Allowance</u>	<u>Change</u>	<u>FY 12 - FY 13 % Change</u>
01 Instruction	\$ 36,649,746	\$ 35,919,527	\$ 36,026,634	\$ 107,107	0.3%
02 Research	6,269,473	5,696,196	5,707,258	11,062	0.2%
04 Academic Support	10,586,410	11,462,249	11,491,410	29,161	0.3%
05 Student Services	8,372,354	9,053,939	8,995,803	-58,136	-0.6%
06 Institutional Support	19,954,753	21,312,990	21,359,758	46,768	0.2%
07 Operation and Maintenance of Plant	10,414,690	16,963,426	22,939,757	5,976,331	35.2%
08 Auxiliary Enterprises	8,869,205	8,517,655	8,517,655	0	0%
17 Scholarships And Fellowships	16,370,244	15,750,940	16,237,064	486,124	3.1%
Total Expenditures	\$ 117,486,875	\$ 124,676,922	\$ 131,275,339	\$ 6,598,417	5.3%
Unrestricted Fund	\$ 101,432,668	\$ 105,726,922	\$ 107,312,965	\$ 1,586,043	1.5%
Restricted Fund	16,054,207	18,950,000	23,962,374	5,012,374	26.5%
Total Appropriations	\$ 117,486,875	\$ 124,676,922	\$ 131,275,339	\$ 6,598,417	5.3%

Note: The fiscal 2012 appropriation does not include deficiencies.