

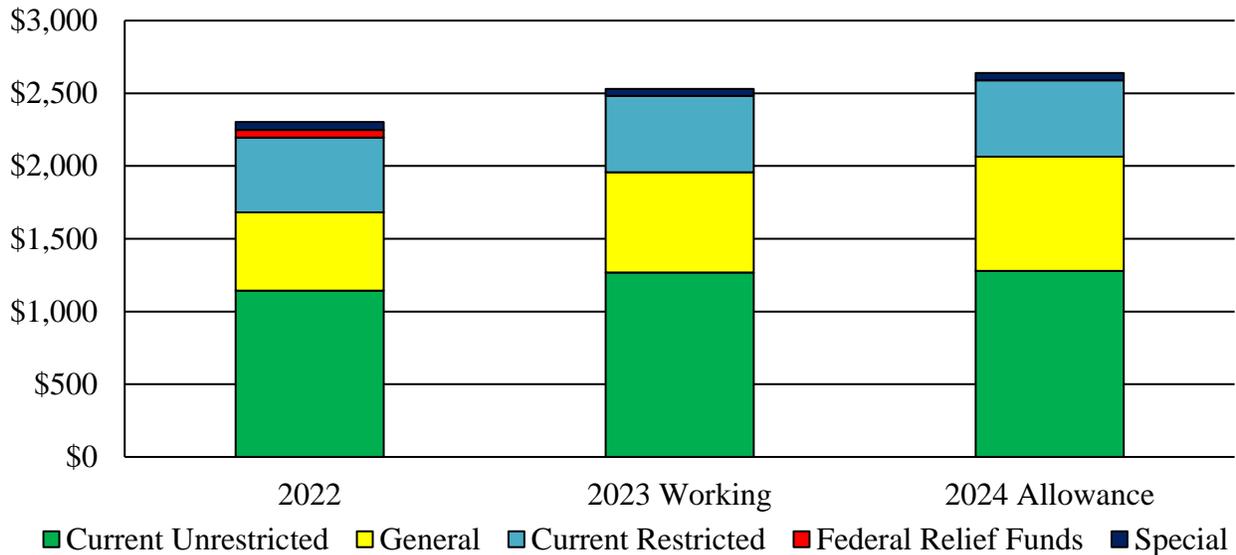
R30B22
University of Maryland, College Park Campus
University System of Maryland

Executive Summary

The University of Maryland, College Park Campus (UMCP), a public research university, is the designated flagship institution of the University System of Maryland (USM) and Maryland’s 1862 land-grant institution.

Operating Budget Summary

Fiscal 2024 Budget Increases \$109.5 Million, or 4.3%, to \$2.6 Billion
(\$ in Thousands)



Note: Fiscal 2023 general fund appropriation is adjusted to reflect deficiencies including one for the University of Maryland, College Park Campus (UMCP) share of a deficiency appropriation budgeted in the Statewide Account within the Department of Budget and Management (DBM). The fiscal 2024 salary enhancements are budgeted in the Statewide Account within DBM. Excludes pay-as-you-go capital funding provided through the Dedicated Purpose Account to UMCP in fiscal 2023.

- General funds increase by \$95.4 million, or 13.8%, in fiscal 2024 after adjusting for two proposed deficiency appropriations: UMCP’s share of a deficiency appropriation (\$30.6 million) budgeted in the Statewide Account with the Department of Budget and Management (DBM) related to the 4.5% cost-of-living adjustment (COLA) effective November 2022; and one representing UMCP’s share of a replacement of general funds with the Higher Education Investment Fund (HEIF) due to available fund balance (\$3.2 million). After adjusting for the proposed deficiency, the HEIF increases 2.5%, or \$1.2 million, in fiscal 2024.

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Key Observations

- The number of first-time undergraduate applications increased by 56.1% in fall 2021, to 50,306, due to UMCP’s move to the Common Application. In fall 2022, UMCP received 56,766 applications, the most it has ever received.
- After two years of growth, in fall 2022, the number of undergraduate students (30,353) declined by 1.8%, or 568 students, compared to fall 2021, with the number of continuing students declining by 1.6%, the largest decrease in the last 10 years.
- In January 2023, UMCP launched the Terrapin Commitment, which ensures that the tuition and fees are fully covered for Pell-eligible, in-state students who are enrolled full-time and have unmet financial need.

Operating Budget Recommended Actions

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

R30B22
University of Maryland, College Park Campus
University System of Maryland

Operating Budget Analysis

Program Description

Designated as the flagship institution of USM, UMCP aspires to be one of the nation’s preeminent public research universities, recognized nationally and internationally for the quality of faculty and programs. UMCP attracts highly qualified students to undergraduate and graduate programs from the State, nation, and world. It serves the citizens of Maryland through a mission of teaching, research, and outreach; advancing knowledge; stimulating innovations and creativity; and educating tomorrow’s leaders.

UMCP offers baccalaureate, master’s, and doctoral programs in liberal arts and sciences, social sciences, the arts, applied areas, and selected professional fields. The university also offers certificates in certain upper-level and graduate courses of study and provides honors, scholars, and departmental honors programs.

Carnegie Classification: Doctoral Universities: High Research Activity

Fall 2022 Undergraduate Enrollment Headcount		Fall 2022 Graduate Enrollment Headcount	
Male	15,413	Male	5,349
Female	14,940	Female	5,090
Total	30,353 (567 at Shady Grove)	Total	10,439 (117 at Shady Grove)

Fall 2022 New Students Headcount		Campus (Main Campus)	
First-time	5,854	Acres	1,340
Transfers/Others	2,170	Buildings	256
Graduate (Masters)	2,180	Average Age	50
Graduate (Doctoral)	758	Oldest	1798
Total	10,962		

Programs		Degrees Awarded (2021-2022)	
Bachelor’s	104	Bachelor’s	8,432
Master’s	115	Master’s	2,452
Doctoral – Research	82	Doctoral – Research	599
Doctoral – Professional		Doctoral – Professional	
Practice	2	Practice	33
		Total Degrees	11,516

Proposed Fiscal 2024 In-state Tuition and Fees*

Undergraduate Tuition	\$9,889
Mandatory Fees	\$1,651

*Contingent on Board of Regents approval.

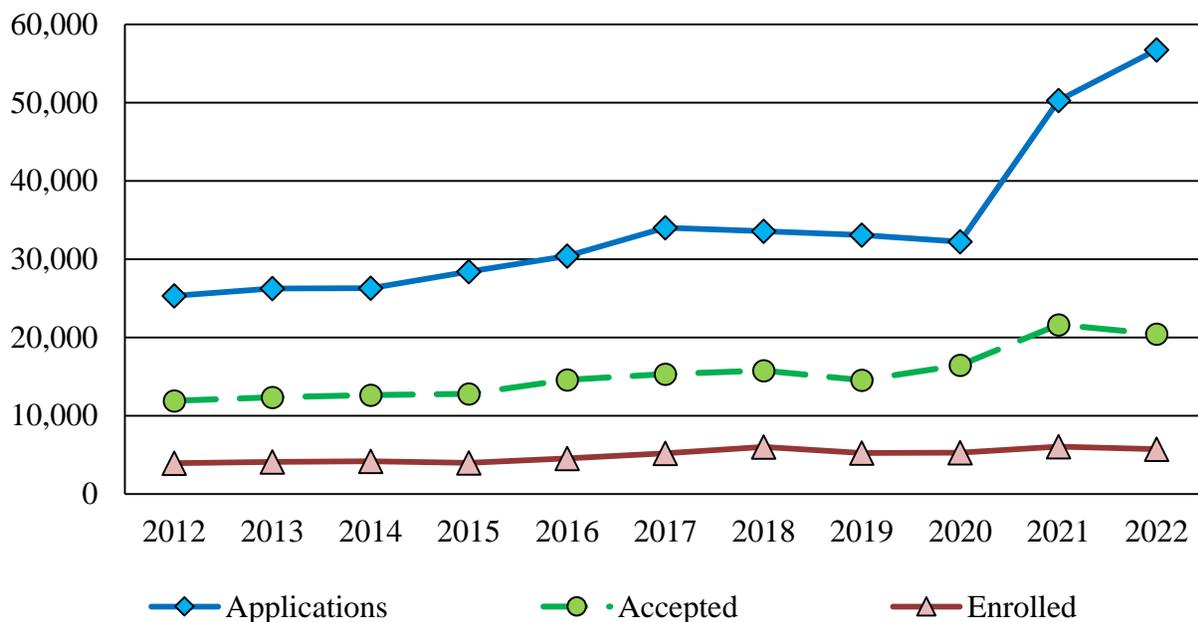
Performance Analysis

1. Undergraduate Enrollment

First-time Applications

As shown in **Exhibit 1**, the number of first-time undergraduate applications increased by 76.1% (24,532 applications) from fall 2020 to 2022. For fall 2021, UMCP experienced a 56.1% (18,072 applications) jump in the number of applicants, to 50,306, which according to UMCP was due to the move to the Common Application. UMCP further stated that due to the ease of applying, schools that move to the Common Application typically experience around a 10% increase in the number of applications. While the number of applications increased to its highest level of 56,766, UMCP accepted 1,196 fewer applications, decreasing its acceptance rate from 43% in fall 2021 to 36%. If UMCP maintained the same acceptance rate with the higher number of applications, it would result in enrollment exceeding their goals and capacity, according to UMCP. Overall, while the yield rate (percentage of those who enroll) remained at 28%, the number enrolled decreased by 335 students.

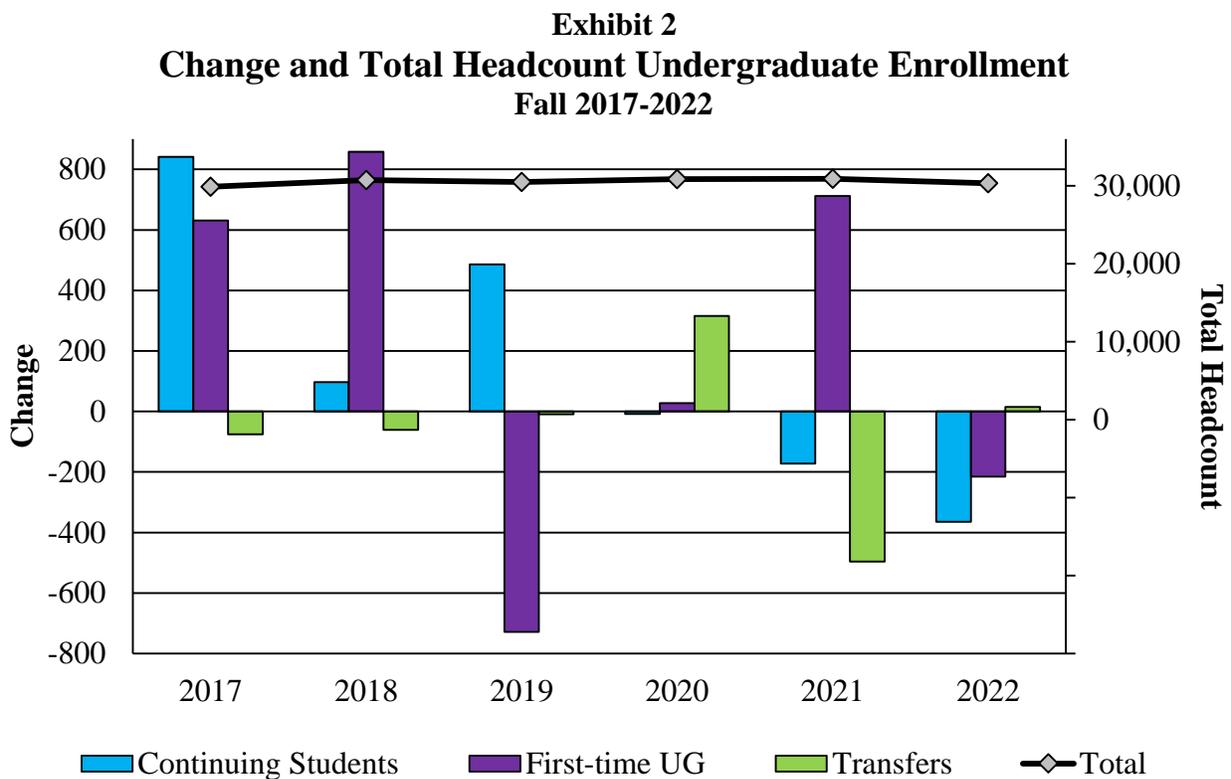
Exhibit 1
Undergraduate Applications – Accepted and Enrolled
Fall 2012-2022



Source: University System of Maryland

Fall Enrollment

As shown in **Exhibit 2**, after 2 years of growth, the number of undergraduate students declined by 1.8%, or 568 students, to 30,353 students in fall 2022. For a third year, the number of continuing students declined, with a decrease of 1.6%, or 365 students, the largest drop in the last 10 years. After increasing by 13.3%, or 712 students, in fall 2021; first-time students declined by 3.5%, or 215 students, in fall 2022, due to UMCP decreasing its acceptance rate. The 12.0% drop in first-time students in fall 2019 was planned due to the fall 2018 freshman year class being significantly larger than anticipated with a yield rate of 38% above the five-year average of 32.4%. This stretched UMCP’s resident hall capacity. Therefore, the fall 2019 entering class was right-sized, allowing UMCP to better accommodate students.



UG: undergraduates

Source: University System of Maryland

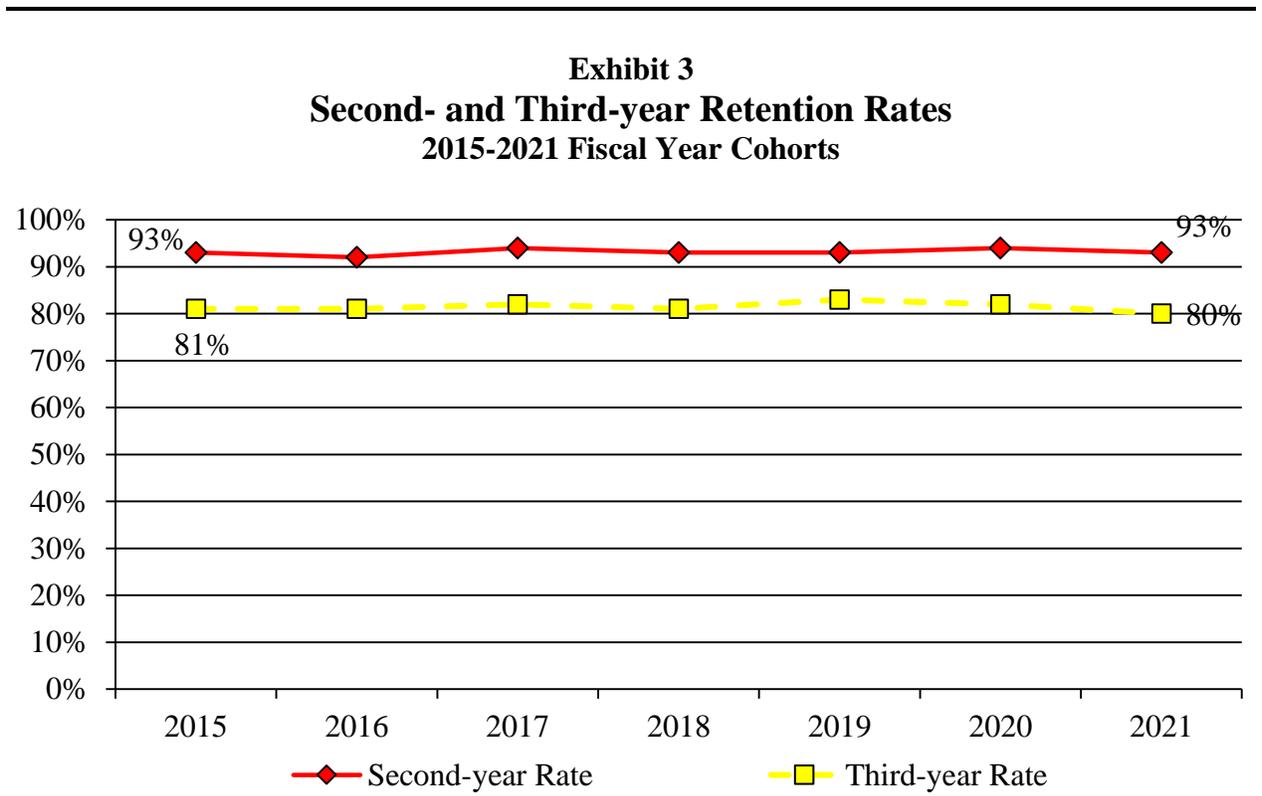
In fall 2021, the number of transfer students fell 18.8%, or 496 students, which UMCP attributes the continuing decline in community college enrollment and, anecdotally, that the pandemic resulted in fewer student deciding to transfer from their community colleges to a

four-year institution at that time. In fall 2022, the number of transfer students was relatively stable. Overall, when including graduate students, total enrollment declined by 1.2%, or 479 students.

2. Retention Rates

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

As shown in **Exhibit 3**, the second-year retention rate continues to exceed 90%, and the third-year rate has met or exceeded 80%. Given that a certain percentage of students will leave school after the first year for a variety of reasons, an institution will not likely achieve a retention rate of 100%; therefore, UMCP may be at its optimal level for the second-year rate.

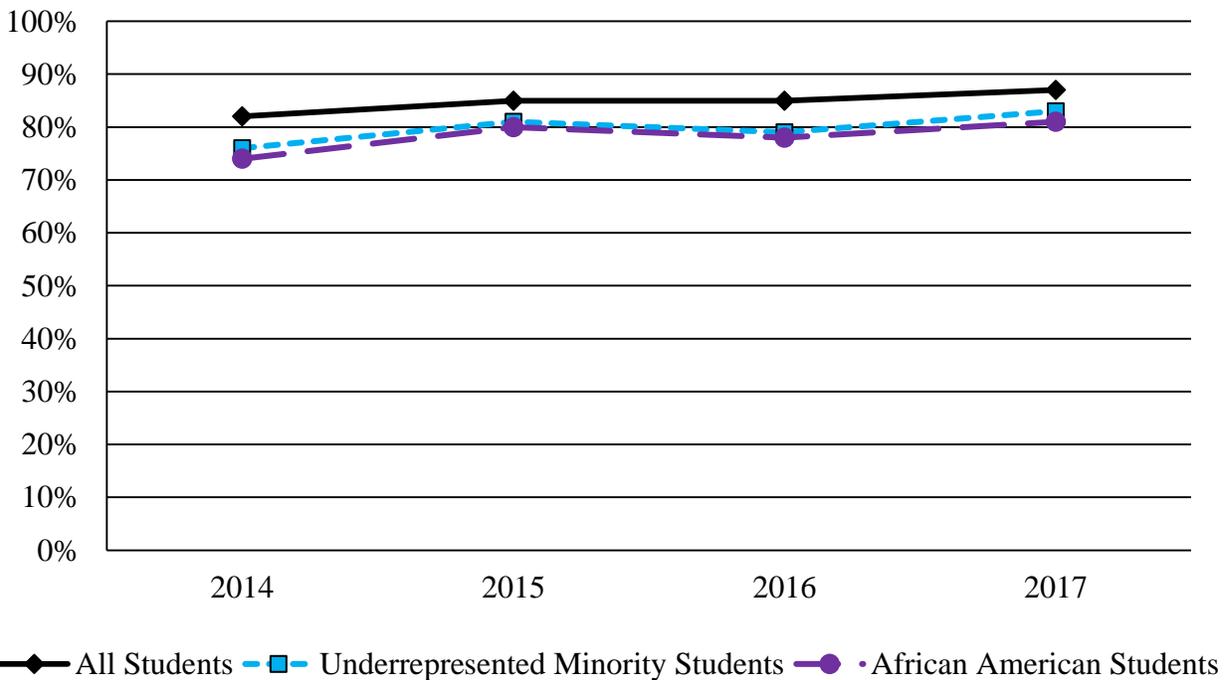


Source: University System of Maryland

3. Graduation Rates

Graduation rates are, in part, another measure of student retention and efficiency – as more students graduate, it frees up more room, allowing an institution to enroll more students. National data shows that students of color, low-income, and/or first-generation graduates are at a lower rate than their peers, which points to the need to develop strategies and services to support the success of these students and close the achievement gap. **Exhibit 4** shows the six-year graduation rates by ethnicity for the fiscal 2014 through 2017 cohorts. Graduation rates for all groups increased to their highest rates with the 2017 cohort. The graduation rate for all students increased 5 percentage points, from 82% to 87%, between the 2014 and 2017 cohorts, respectively. The rates for underrepresented minorities and African American students increased 7 percentage points during this time period, reaching 83% and 81%, respectively, with the 2017 cohort.

Exhibit 4
Six-year Graduation Rates
2014-2017 Fiscal Year Cohorts

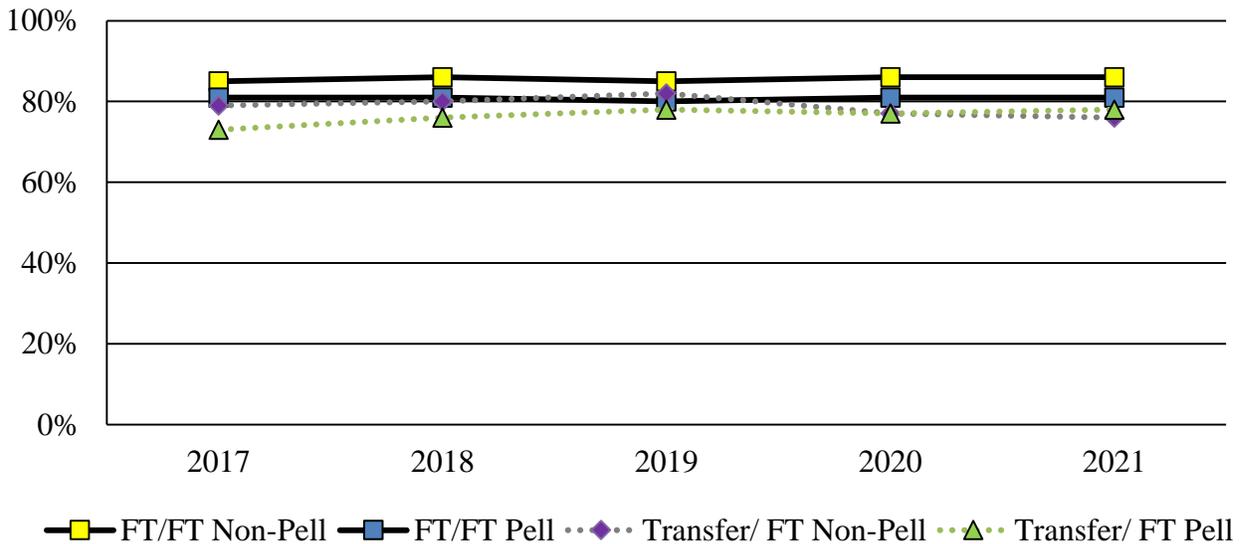


Source: University System of Maryland

While much attention has been paid to the achievement gap between the races, increasingly, attention has turned to the achievement gap between low-income and other students. Nationally, according to the National Center for Education Statistics, the average six-year

graduation rate of the 2011 to 2012 cohort of Pell students at four-year public institutions was 48.1%, compared to 59.3% of all students. As shown in **Exhibit 5**, in general, first-time/full-time (FT/FT) non-Pell and Pell students graduate at higher rates than transfer students. Since 2018, the gap between FT/FT non-Pell and Pell students had been 5 percentage points, with both groups exceeding 80% graduation rate. By 2021, the graduation rate of transfer Pell students exceeded non-Pell transfers by 2 percentage points. However, in each year, the graduation rates of transfers fall below that of FT/FT students. For non-Pell students the gap between transfer and FT/FT students widened to 10 percentage points in 2021, while that of Pell students narrowed from 8 to 3 percentage points from 2017 to 2021, respectively. This indicates that there are opportunities for UMCP to improve the outcomes for Pell and transfer students.

Exhibit 5
Six-year Graduation Rates of Pell and Non-Pell Students
2017-2021



FT: full time
FT/FT: first-time/full-time

Note: As of August 1 of each year.

Source: Integrated Postsecondary Education Data System

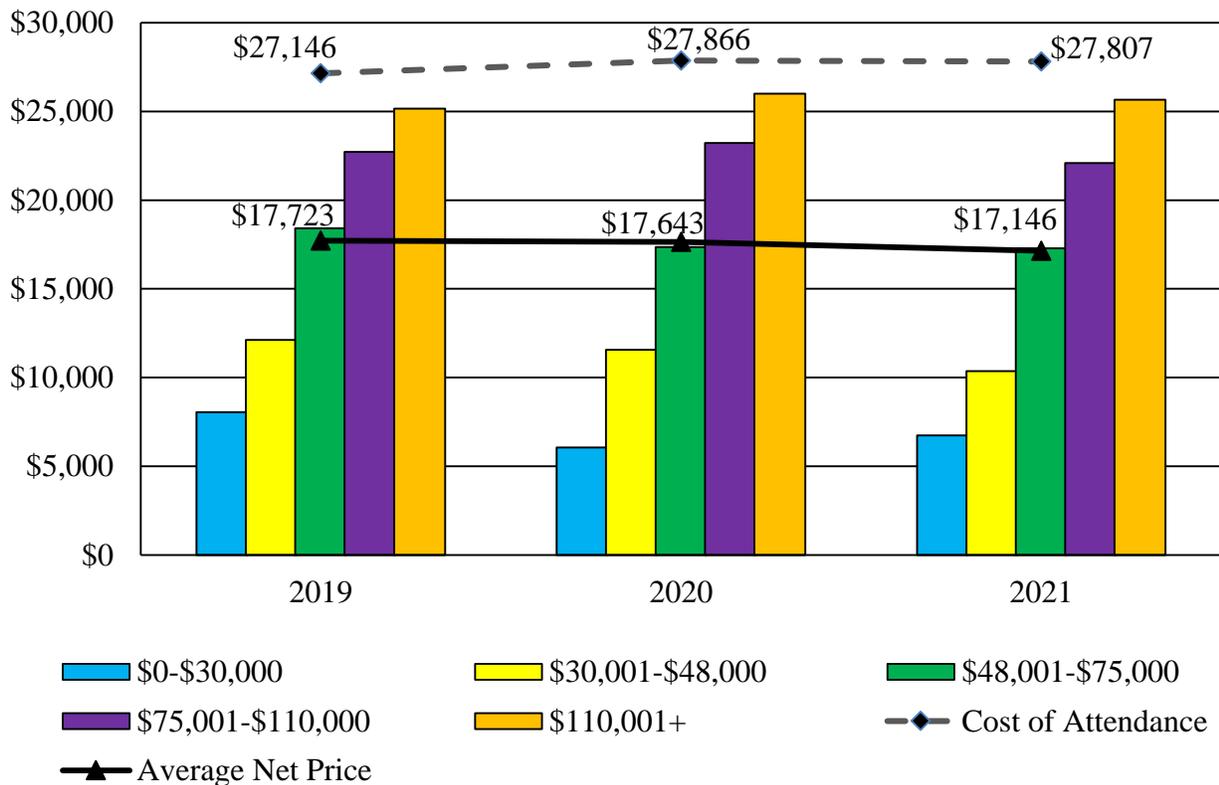
4. Affordability

Cost of Attendance

When considering the affordability of college, students and families tend to focus on the published cost of attendance (COA) or sticker price. COA is the total cost of attending college for

one year, including tuition and fees, room and board, books, supplies, and other expenses. However, the focus should be on the average net price, which is the cost to the student after accounting for the average amount of federal, State, and institutional aid awarded to all undergraduate UMCP students. As shown in **Exhibit 6**, in fiscal 2021, the average net price for beginning full-time students was \$10,661, or 38.3% lower than the published COA for a FT/FT student. The average cost to a student varies by income level. Those with a lower family income receive more financial aid, thereby lowering the average price for attending college. The average net price for a family with an income between \$0 and \$30,000 decreased by \$1,314 (16.3%) between fiscal 2019 and 2021. At \$6,739 in fiscal 2021, the average net price for these families is \$21,068, or 75.8%, below the published price. For all other income categories excluding the highest level, the average net price decreased in fiscal 2021. This reflects the freezing of tuition and fees and room and board rates at the fiscal 2020 level in order to maintain affordability to families during the economic uncertainty related to the Covid-19 pandemic.

Exhibit 6
Estimated Cost of Attendance vs. Average Net Price by Income Level
Fiscal 2019-2021

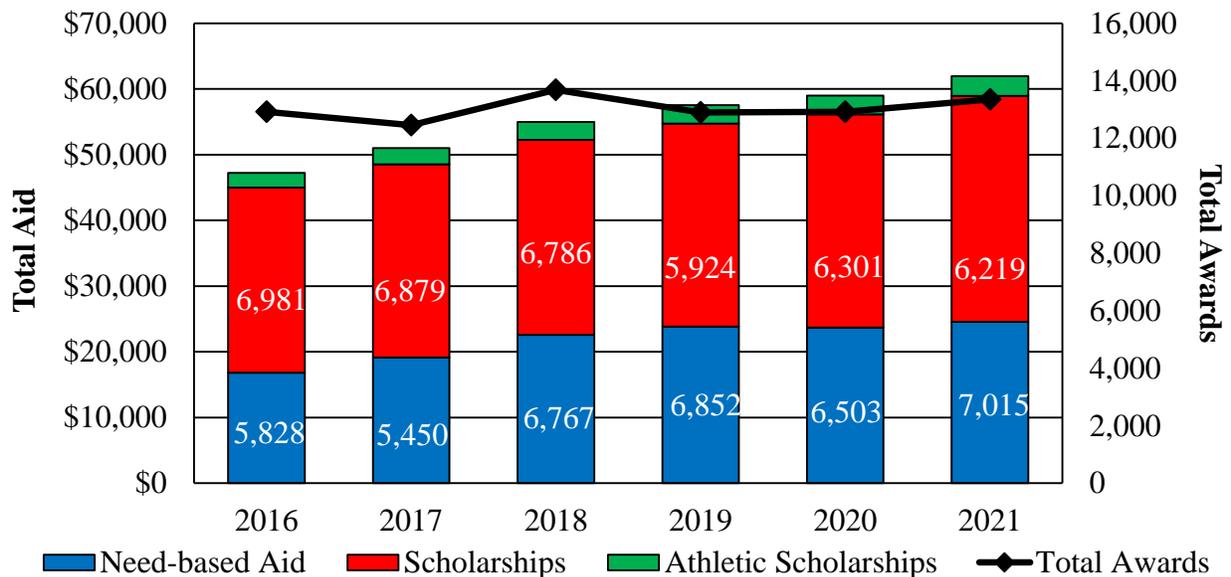


Source: National Center of Education Statistics College Navigator

Institutional Aid

As shown in **Exhibit 7**, the amount spent on institutional aid increased 5.0%, or \$2.9 million, in fiscal 2021 compared to 2020, to \$61.9 million with need-based aid accounting for 39.6% of the expenditures. While the number of need-based aid awards increased by 512 awards, expenditures only increased by \$0.9 million. Spending on scholarships grew 6.0%, or \$1.9 million; while the number awards declined by 83, or 1.3%. Overall, on average, since fiscal 2016, need-based aid accounted for 39.2% of total expenditures.

Exhibit 7
Institutional Aid Expenditures and Awards by Category
Fiscal 2016-2021
(\$ in Thousands)



Source: Maryland Higher Education Commission

In January 2023, UMCP launched a \$20 million annual need-based aid program (the Terrapin Commitment). The goal of the grant is to reduce the gap between a student’s total financial aid package and the actual cost of education. The program ensures that tuition and fees are fully covered for Pell-eligible, in-state students who are enrolled full-time and have unmet financial need, after accounting for scholarships, grants, and the estimated family contribution. After covering tuition and fees, the grant will cover 50% of the remaining unmet need before loans, up to the cost of room and board.

While the program began in January 2023, eligible students enrolled in fall 2022 received grant funding to cover tuition and fees. Additional Terrapin Commitment funding was used to

reduce the loan burden for eligible students who graduated in December 2022 and assist other eligible students with additional educational costs to allow them to maintain their enrollment.

Fiscal 2023 Working Budget

Actions Affecting the Fiscal 2023 Budget

The fiscal 2023 budget includes two proposed deficiency appropriations. One of these would provide \$30.6 million in general funds related to the 4.5% COLA effective November 2022 that is budgeted in the Statewide Account within DBM. Another proposed deficiency totaling \$8.0 million across higher education institutions, of which UMCP's share is \$3.2 million, would replace general funds with the HEIF, reflecting the use of fund balance due to fiscal 2022 revenues exceeding estimates.

Education and General Expenditures

Since tuition and fee revenues in the allowance are based on enrollment projections, increases and decreases in enrollment can have a significant effect on an institution's revenue. Therefore, looking at the changes in expenditures by program area between fiscal 2022 and 2023, when institutions knew their fall enrollment, provides a more accurate picture of funding priorities.

Exhibit 8 shows budget changes for unrestricted funds by program area for fiscal 2022 and 2023. Expenditures increase by \$263.1 million, or 15.1%, in fiscal 2023. The fiscal 2023 education and general (E&G) revenues and expenditures are adjusted to reflect a 4.5% general salary increase effective November 1, 2022, totaling \$30.6 million. Spending increases across program areas, excluding scholarships and fellowships, are primarily related to salary enhancements for the general salary increase effective July 2023 and the annualization of the fiscal 2022 general salary increase and increments. Specifically, the spending increases include:

- \$40.0 million, or 22.5%, in institutional support that includes \$8.4 million related to increases in insurance and rent costs;
- \$32.3 million, or 25.3%, on operation and maintenance of plant includes an increase of \$8.7 million on facilities renewal projects and \$4.5 million in contractual services;
- \$25.0 million, or 46.1%, in student services that includes \$1.4 million in contractual services and \$1.4 million for supplies;
- \$23.8 million, or 4.5%, on instruction that includes \$12 million in general operating expenses, including travel with expenses returning to a prepandemic level, equipment, and supplies that were partly offset by a decline of \$9.0 million in fixed charges related to reductions in subscriptions and dues and rent charges primarily in the business school and computer, math, and natural science colleges; and

- \$23.0 million, or 10.2%, on academic support that includes \$4.5 million related to honorariums returning to the prepandemic spending level.

Exhibit 8
Budget Changes for Unrestricted Funds by Program
Fiscal 2022-2023
(\$ in Thousands)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Working</u>	<u>2022-2023</u> <u>Change</u>	<u>2022-2023</u> <u>% Change</u>
<u>Expenditures</u>				
Research	\$220,558	\$274,663	\$54,105	24.5%
Institutional Support	177,450	217,460	40,009	22.5%
Operation and Maintenance of Plant	127,567	159,902	32,335	25.3%
Student Services	54,293	79,348	25,055	46.1%
Instruction	523,908	547,686	23,778	4.5%
Academic Support	225,970	248,983	23,013	10.2%
Scholarships and Fellowships	123,559	129,471	5,911	4.8%
Public Service	80,209	77,569	-2,640	-3.3%
Deficiency – General Salary Increase		30,605		
E&G Total	\$1,533,514	\$1,765,686	\$231,739	15.2%
Auxiliary Enterprises	\$209,537	\$240,497	\$30,960	14.8%
Total Expenditures	\$1,743,051	\$2,006,183	\$263,132	15.1%
<u>Revenues</u>				
Tuition and Fees	\$683,030	\$696,753	\$13,724	2.0%
State Funds ¹	594,644	738,970	144,326	24.3%
Other	262,020	255,536	-6,484	-2.5%
Total E&G Revenues	\$1,539,694	\$1,691,259	\$151,566	9.8%
Auxiliary Enterprises	277,413	332,775	55,361	20.0%
Transfer (to)/from Fund Balance	-74,056	-17,851		
Available Unrestricted Revenues	\$1,743,051	\$2,006,183	\$263,132	15.1%

E&G: education and general

¹State funds include general funds and Higher Education Investment Funds.

Note: Fiscal 2023 adjusted to reflect deficiency for general salary increase.

Source: Governor’s Fiscal 2024 Budget Books; Department of Legislative Services

In fiscal 2023, E&G expenditures exceed revenues by \$74.4 million, which is more than covered by the \$92.3 million surplus in auxiliary and still allows \$17.9 million to transfer to the fund balance.

Fiscal 2024 Proposed Budget

As shown in **Exhibit 9**, the adjusted fiscal 2024 State funds for UMCP increase by \$96.6 million, or 13.1%, compared to the adjusted fiscal 2023 budget. Salary enhancements for annualization of the 4.5% COLA provided in fiscal 2023 and 2024 statewide salary increases account for 67.9%, or \$65.5 million, of the growth. Other increases include \$8.4 million in additional State funds for several mandates:

- \$5.0 million as mandated in Chapter 38 of 2022 to establish the Climate Catalytic Fund at the Maryland Clean Energy Center with the funds budgeted within UMCP;
- \$1.5 million as mandated in Chapter 637 of 2022 for the Institute for Public Leadership at UMCP;
- \$1.0 million as mandated in Chapter 765 of 2019 to provide additional funding for the MPowering Steering Committee;
- \$0.5 million as mandated in Chapter 345 of 2022 to establish the Sustainable Maryland Program Fund administered by the University of Maryland Environmental Financial Center at UMCP; and
- \$0.4 million as mandated in Chapter 679 of 2022 to provide funding for the Herschel S. Horowitz Center for Health Literacy.

Exhibit 9
Proposed Budget
Fiscal 2022-2024
(\$ in Thousands)

	2022	2023	2024	2023-2024	% Change
	<u>Actual</u>	<u>Adjusted</u>	<u>Adjusted</u>	<u>Change</u>	<u>Prior Year</u>
General Funds	\$538,308	\$662,700	\$735,191	\$72,491	10.9%
Deficiency – HEIF Swap		-3,239			
Deficiency – 4.5% COLA		30,605			
Statewide Employee Compensation			50,228		
Total General Funds	\$538,308	\$690,065	\$785,419	\$95,353	13.8%
HEIF	\$56,336	\$45,666	\$50,119		
Deficiency – HEIF Swap		3,239			
Total HEIF	56,336	48,904	50,119	\$1,215	2.5%
Total State Operating Funds	\$594,644	\$738,970	\$835,538	\$96,568	13.1%
ARPA – Indirect Support (Unrestricted)	\$6,000				
Other Unrestricted Funds	1,216,463	\$1,285,064	\$1,299,444	\$14,380	1.1%
Transfer (to)/from Fund Balance	-74,056	-17,851	-19,498		
Restricted Funds	515,650	523,907	523,980	73	0.0%
ARPA – Direct Federal Support (Restricted)	44,781				
Total Funds	\$2,303,482	\$2,530,090	\$2,639,464	\$109,374	4.3%

ARPA: American Rescue Plan Act of 2021

COLA: cost-of-living adjustment

HEIF: high efficiency file format

Note: The fiscal 2023 working appropriation reflects deficiency appropriations including the University of Maryland, College Park Campus share of a deficiency appropriation budgeted in the Statewide Account within the Department of Budget and Management (DBM). The fiscal 2024 allowance is adjusted to reflect 2% general salary increase and increments. These actions are budgeted within DBM statewide expenses.

Source: Governor’s Fiscal 2024 Budget Books; Department of Legislative Services

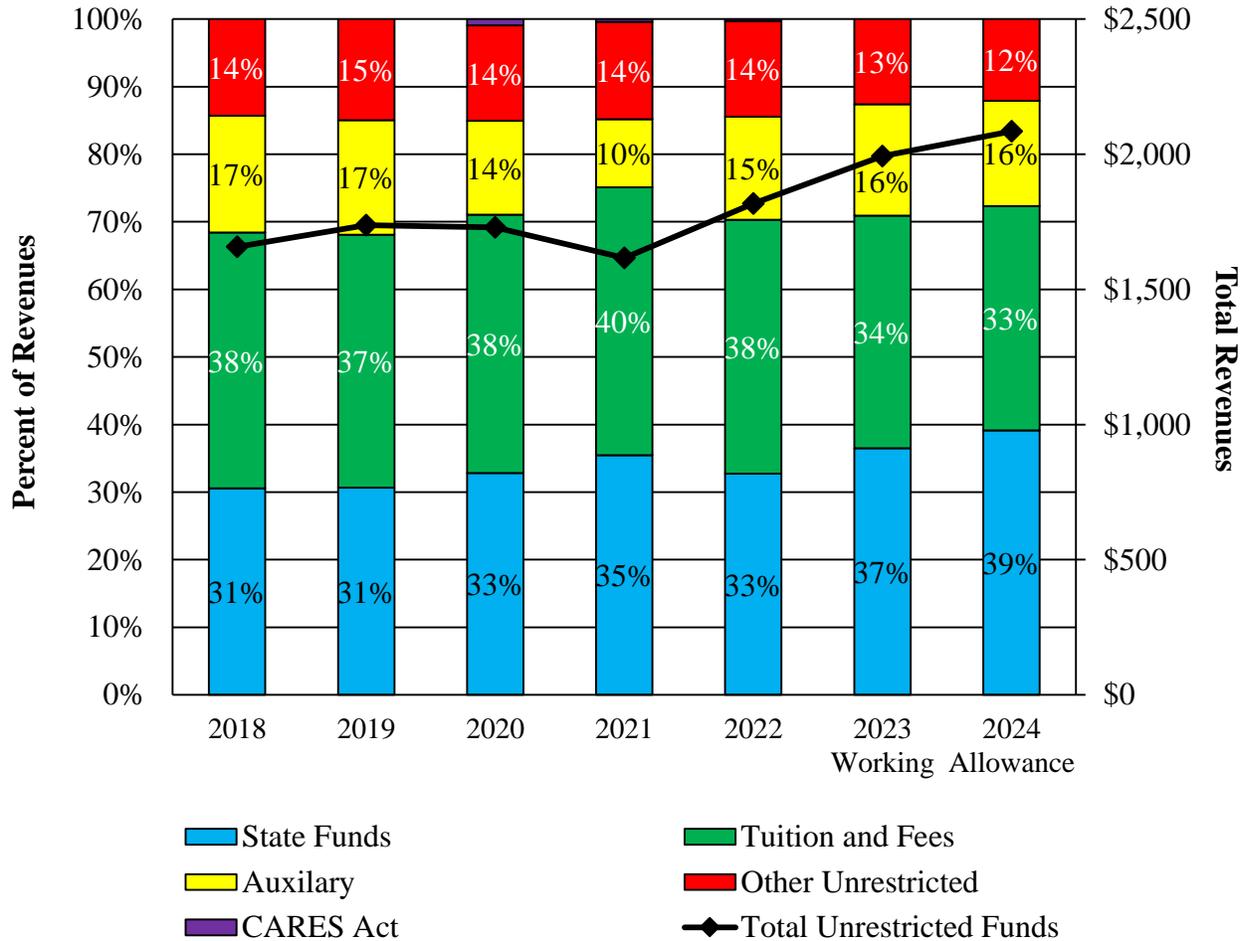
After accounting for those changes, UMCP would have an increase of \$22.7 million to cover other current service costs such as opening of new facilities, contracts, or program enhancements. **The President should comment on how UMCP intends to use the additional \$22.7 million in State funding.**

Other unrestricted funds increase by \$14.4 million, or 1.1%, compared to the adjusted fiscal 2023 level, which is mainly due to tuition and fee revenue growing \$11.9 million, or 1.7%. This increase partially reflects the planned 2% increase in tuition for resident undergraduate students. Overall, total funds grow by 4.3%, or \$109.4 million, in fiscal 2024 compared to the adjusted fiscal 2023 level.

Unrestricted Revenues

The impact of the pandemic on unrestricted revenues can be seen starting in fiscal 2020 when the campus closed during the spring 2020 semester, and refunds provided to the students resulted in auxiliary revenues decreasing by 18.4%, or \$54.4 million, compared to fiscal 2019. As shown in **Exhibit 10**, total revenues declined by 0.5%, or \$8.0 million, in fiscal 2020. Revenues further declined by 6.6%, or \$113.4 million, in fiscal 2021, with auxiliary revenues falling 32.5%, or \$78.3 million, reflecting the dedensification of campus and a majority of courses being taught remotely. This resulted in auxiliary comprising 10% of unrestricted revenues compared to 17% prior to the pandemic. Total revenues rebounded in fiscal 2022, with a return to “normal” operations growing by 12.4%, or \$200.8 million, with auxiliary revenues increasing by 71.0%, or \$115.2 million. In fiscal 2022, the portion of revenues from tuition and fees bounce back to prepandemic level of 38% of revenues. However, in fiscal 2023, tuition and fees comprise 34% of revenue, reflecting the decline in enrollment. In fiscal 2023, State funds comprise a higher portion of revenues growing from 33% in fiscal 2022 to 37%, which can be attributed to general salary increases.

Exhibit 10
Unrestricted Revenues by Fund Source
Fiscal 2018-2024
(\$ in Thousands)



CARES: Coronavirus Aid, Relief, and Economic Security

Note: State funds include general funds and the Higher Education Investment Fund; fiscal 2023 adjusted to reflect the proposed deficiency for general salary increase. Fiscal 2024 adjusted to reflect general salary increases.

Source: Governor’s Fiscal 2024 Budget Books

Personnel Data

	<u>FY 22 Actual</u>	<u>FY 23 Working</u>	<u>FY 24 Allowance</u>	<u>FY 23-24 Change</u>
Regular Positions	9,699.30	9,818.60	9,818.60	0.00
Contractual FTEs	<u>1,404.36</u>	<u>1,443.05</u>	<u>1,443.06</u>	<u>0.01</u>
Total Personnel	11,103.66	11,261.65	11,261.66	0.01

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	326.96	3.33%
Positions and Percentage Vacant as of 12/31/22	713.56	7.27%
Vacancies Above Turnover	386.6	

- The fiscal 2024 allowance does not provide for any new regular positions. However, USM institutions have personnel autonomy and may create or eliminate positions during the year. In fiscal 2023 year to date, UMCP added 145.40 full-time equivalent (FTE) State-supported positions of which 3.93 FTE were conversions of contractual positions to regular positions. The new positions were partly offset by the elimination of 81.0 FTEs. UMCP notes that not all of the new positions are “truly new,” as some are repurposed. For instance, 4.0 FTEs of the eliminated positions were assistant director positions, while 5.0 associate director positions were created resulting in the net creation of 1 new position. UMCP notes that the new positions are reflective of growth and a return to pre-COVID-19 functions and the normalization of campus activity. Of the new positions, approximately 80 FTE are in student services, 30 FTE are in academic support; and 30 FTE are in operations and maintenance of plant.
- UMCP added 104.91 FTE non-State support positions (12.96 FTEs were conversion of contractual to regular positions) that were somewhat offset by the elimination of 50.04 FTEs.
- The 7.27% vacancy rate is driven by vacancies in non-State-supported positions. Of the 713.5 FTE unfilled positions, 505.5 FTEs are non-State-supported of which 322 FTEs are in auxiliary. The vacancy rate for auxiliary is 26.0% due to hiring challenges. The vacancy rate for State-supported positions is 3.2%.

Operating Budget Recommended Actions

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

Appendix 2
Audit Findings

Audit Period for Last Audit:	July 1, 2017 – December 31, 2020
Issue Date:	September 2022
Number of Findings:	7
Number of Repeat Findings:	2
% of Repeat Findings:	28.6%
Rating: (if applicable)	n/a

Finding 1: **UMCP did not ensure that all changes made to students’ residency status were subject to independent review.**

Finding 2: Redacted cybersecurity-related finding.

Finding 3: Redacted cybersecurity-related finding.

Finding 4: Redacted cybersecurity-related finding.

Finding 5: UMCP procured services from two companies owned by UMCP employees or their respective spouses. In addition, UMCP could not document that certain procurements from these companies were competitively procured and the related deliverables were received.

Finding 6: UMCP did not have a process to ensure that all employees terminated for improper activities were properly recorded in the UMCP automated personnel system and the statewide listing of banned employees to ensure there were not rehired.

Finding 7: **Timesheets were not always signed by employees and approved by supervisory personnel as required by USM policy.**

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

Appendix 2
Object/Fund Difference Report
University of Maryland, College Park Campus

<u>Object/Fund</u>	<u>FY 22</u> <u>Actual</u>	<u>FY 23</u> <u>Working</u> <u>Appropriation</u>	<u>FY 24</u> <u>Allowance</u>	<u>FY 23 - FY 24</u> <u>Amount Change</u>	<u>Percent</u> <u>Change</u>
Positions					
01 Regular	9,699.30	9,818.60	9,818.60	0.00	0%
02 Contractual	1,404.36	1,443.05	1,443.06	0.01	0%
Total Positions	11,103.66	11,261.65	11,261.66	0.01	0%
Objects					
01 Salaries and Wages	\$ 1,459,914,774	\$ 1,624,476,936	\$ 1,698,508,506	\$ 74,031,570	4.6%
02 Technical and Special Fees	14,930,756	19,282,578	19,265,149	-17,429	-0.1%
03 Communication	14,478,815	15,219,756	15,219,756	0	0%
04 Travel	26,694,665	25,603,704	25,603,704	0	0%
06 Fuel and Utilities	45,000,511	46,532,739	47,024,420	491,681	1.1%
07 Motor Vehicles	4,924,783	4,497,970	4,489,461	-8,509	-0.2%
08 Contractual Services	222,802,306	251,936,067	266,284,182	14,348,115	5.7%
09 Supplies and Materials	68,956,509	69,448,920	69,448,920	0	0%
10 Equipment – Replacement	14,590	15,000	15,000	0	0%
11 Equipment – Additional	32,758,204	34,836,091	34,836,091	0	0%
12 Grants, Subsidies, and Contributions	190,857,056	176,364,192	176,364,192	0	0%
13 Fixed Charges	68,588,406	72,729,244	73,634,252	905,008	1.2%
14 Land and Structures	153,560,228	158,542,438	158,542,438	0	0%
Total Objects	\$ 2,303,481,603	\$ 2,499,485,635	\$ 2,589,236,071	\$ 89,750,436	3.6%
Funds					
40 Unrestricted Fund	\$ 1,743,051,032	\$ 1,975,578,627	\$ 2,065,256,063	\$ 89,677,436	4.5%
43 Restricted Fund	560,430,571	523,907,008	523,980,008	73,000	0%
Total Funds	\$ 2,303,481,603	\$ 2,499,485,635	\$ 2,589,236,071	\$ 89,750,436	3.6%

Note: The fiscal 2023 appropriation does not include deficiencies. The fiscal 2024 allowance does not include salary adjustments budgeted within the Department of Budget and Management.