

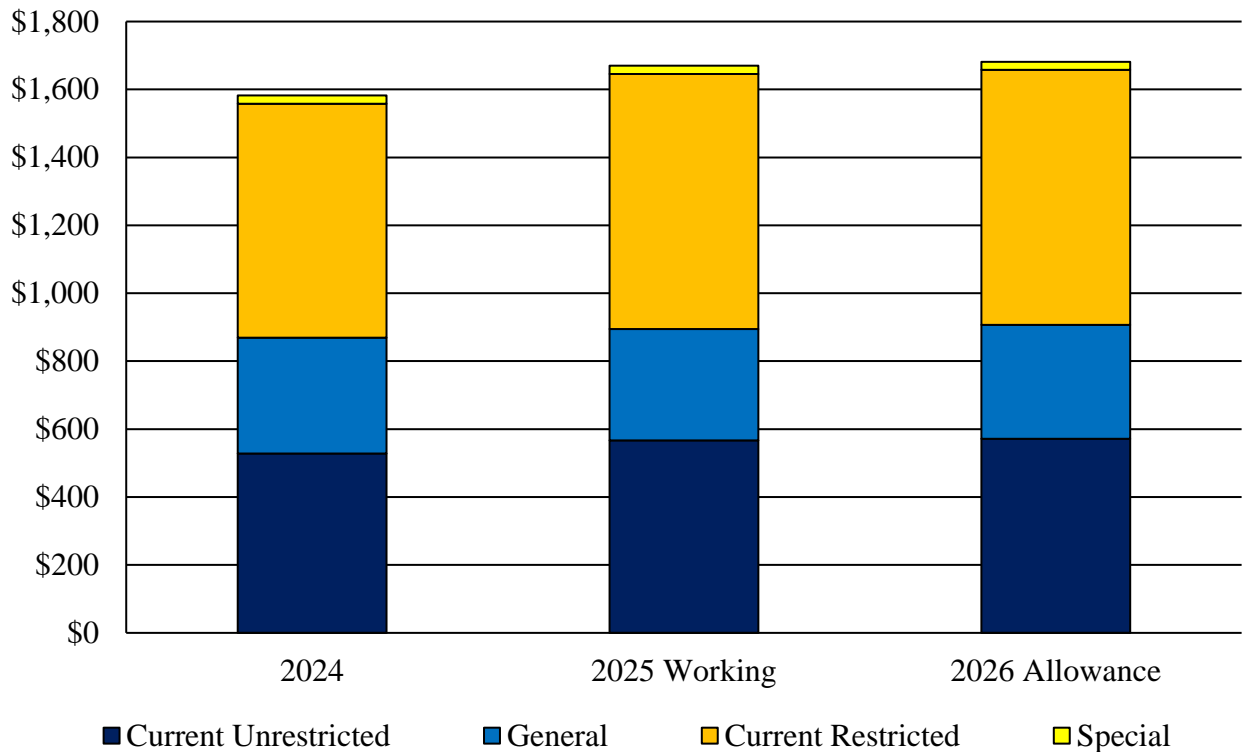
R30B21
University of Maryland, Baltimore Campus
University System of Maryland

Executive Summary

The University of Maryland, Baltimore Campus (UMB) is the State’s public academic health and law university, conducts research, and provides clinical and public services.

Operating Budget Summary

Fiscal 2026 Budget Increases \$10.9 Million, or 0.7%, to \$1.7 Billion
(\$ in Thousands)



Note: The fiscal 2025 working appropriation accounts for deficiencies. The fiscal 2025 impacts of statewide salary adjustments are centrally budgeted in the Department of Budget and Management (DBM), and adjustments are not reflected in the institution’s budget. The fiscal 2026 impacts of the fiscal 2025 statewide salary adjustments appear in the institution’s budget. The fiscal 2026 statewide salary adjustments are centrally budgeted in DBM and are not included in the institution’s budget

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R30B21 – USM – University of Maryland, Baltimore Campus

- Total State support for UMB increases by \$6.7 million, or 1.9%, compared to the fiscal 2025 working appropriation. **The fiscal 2026 allowance includes the impact of the fiscal 2025 general salary increases that are centrally budgeted in the Department of Budget and Management (DBM) in fiscal 2025. Excluding the impact of those salary adjustments, State funds decrease by 5.3%, or \$18.5 million.**
- The fiscal 2026 budget includes a proposed deficiency appropriation for fiscal 2025 that would replace \$4.0 million in general funds with Higher Education Investment Funds (HEIF). After adjusting for the deficiency, the HEIF decreases by 4.2%, or \$1.0 million.

Key Observations

- Enrollment declined by 0.5%, or 31 students, in fall 2024 compared to fall 2023, to 6,636 students. After reaching its highest level of 7,244 in fall 2021, enrollment has declined by 608 students, primarily related to decreasing enrollment in master’s programs, in particular in its Medical Cannabis program.
- Enrollment in the Bachelor of Science in Nursing (BSN) program remains strong, increasing by 12.6%, or 104 students, between fall 2019 and 2024.

Operating Budget Recommended Actions

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

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University of Maryland, Baltimore Campus
University System of Maryland

Operating Budget Analysis

Program Description

UMB is the State’s public academic health and law university providing professional and graduate education, research, patient care, and public service. UMB is comprised of six professional schools and an interdisciplinary graduate school offering graduate and professional degrees in the fields of health, applied health, biomedical science and technology, social work, and law. UMB offers two baccalaureate programs in nursing, and dental hygiene.

The institution aims to respond to the State’s critical needs for health and human services professionals. While many of the programs are designed for full-time students, the School of Nursing, the School of Social Work, and the School of Graduate Studies programs have a significant number of part-time students. Additionally, the schools of Nursing, Pharmacy, Dentistry, and Social Work offer programs at the Universities at Shady Grove.

UMB also strives to provide public service to all citizens of the State, especially in the community surrounding its downtown Baltimore campus. UMB provides clinical services in dentistry, law, medicine, nursing, pharmacy, and social work and has two clinical partners – the University of Maryland Medical Center and the Veterans Administration Medical Center.

Carnegie Classification: Special Focus Four-year: Research Institution

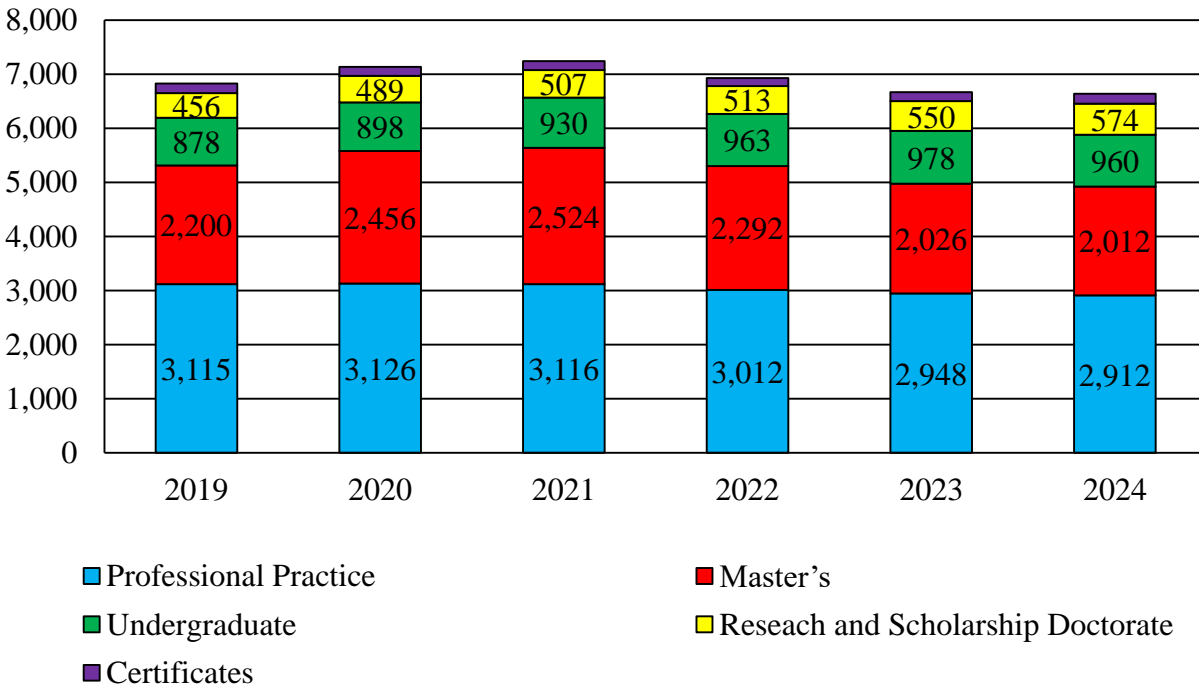
Fall 2024 Undergraduate Enrollment Headcount		Fall 2024 Graduate Enrollment Headcount	
Male	164	Male	1,688
Female	796	Female	3,988
Total	960	Total	5,676
Fall 2024 New Students Headcount		Campus (Main Campus)	
First-time	266	Acres	62
Transfers/Others	806	Buildings	46
Graduate	888	Average Age	64
Total	1,960	Oldest	1812
Programs		Degrees Awarded (2023-2024)	
Bachelor’s	2	Bachelor’s	433
Master’s	32	Master’s	953
Doctoral (Research)	16	Doctoral (Research)	79
Doctoral (Professional)	7	Doctoral (Professional)	837
		Total Degrees	2,302

Performance Analysis

1. Fall Enrollment

As shown in **Exhibit 1**, while enrollment in fall 2024 (6,636 students) decreased for a third consecutive year, the rate of decline slowed from 4.3% in fall 2021 to 0.5% in fall 2024. Overall, since reaching its highest level of 7,244 in fall 2021, enrollment has declined by 8.9%, or 608 students, primarily due to enrollment in master’s programs decreasing 20.3% or 512 students. In fall 2022 and 2023, enrollment in master’s programs declined by 232 and 266 students, respectively, a substantial portion of the overall declines in those years (313 and 264 students). UMB attributes the decline to two factors: (1) stabilization in the demand for the Medical Cannabis program which, when first offered in fall 2019, was the first program in the country and as such demand exceeded expectations; and (2) the Master in Social Work related to an increase in accredited programs and a transition in leadership.

**Exhibit 1
Fall Enrollment
Fall 2019-2024**



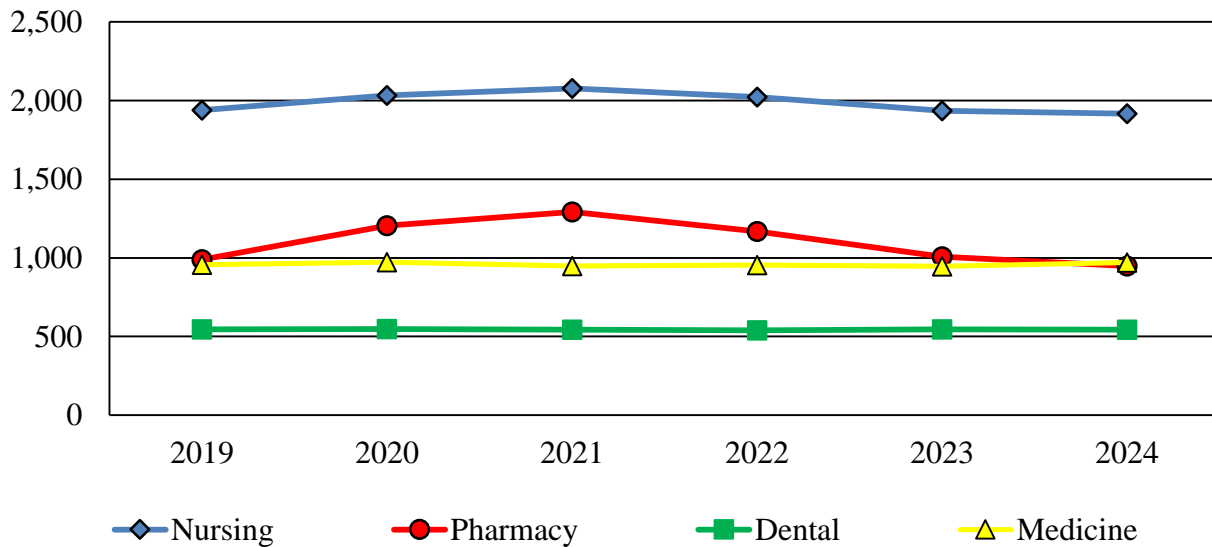
Source: University of Maryland, Baltimore Campus

Since fall 2021, enrollment in professional practice programs has declined by 204 students, or 6.5%, with the largest decrease of 104 students occurring between fall 2021 and fall 2022. According to UMB, this decline reflects a continuing reduction on the Doctor of Pharmacy (PharmD) program mirroring a national trend of decreased demand for pharmacists as well as the establishment of programs at competing institutions.

2. Medical-related Professional Programs

As the State’s public academic health university, UMB trains the majority of the State’s health professionals, including physicians, dentists, pharmacists, and the largest number of nurses by any single institution. As shown in **Exhibit 2**, while enrollment in the BSN program increased by 12.6%, or 104 students, between fall 2019 and 2024, graduate level nursing programs (Master of Science in Nursing and Doctor of Nursing Program) experienced a cumulative decline of 11.4%, or 127 students. Overall, despite a slight decrease of 23 students in the enrollment in nursing programs between fall 2019 and 2024, demand remains strong for these programs.

Exhibit 2
Fall Enrollment Medical Related Professional Programs
Fall 2019-2024



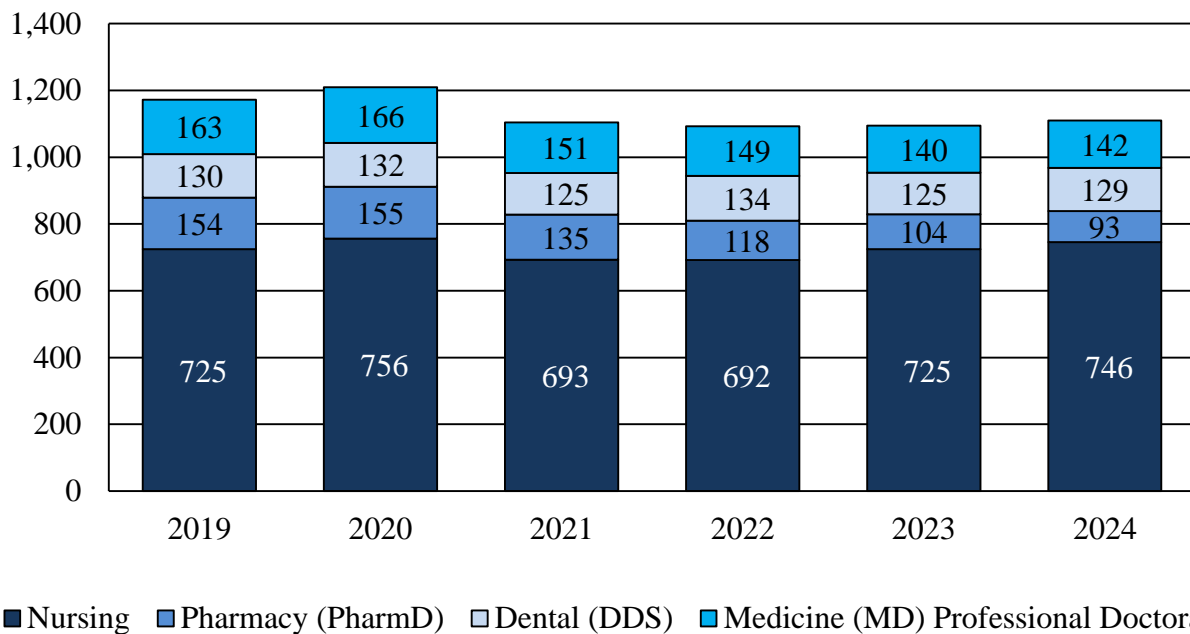
Source: University of Maryland, Baltimore Campus

Enrollment in pharmacy programs increased by 30.7%, or 304 students, from fall 2019 to 2021, to its highest level of 1,293. However, subsequently, enrollment has declined by 26.6%, or 344 students, and in fall 2024 had the fewest students during this period. The decline in these

programs is due to the decreased demand for the Medical Cannabis and PharmD programs noted previously.

Overall, as shown in **Exhibit 3**, nursing degrees account for a majority of the medical-related professional degrees. The number of BSN degrees has comprised a greater portion of the total medical-related professional degrees award since fiscal 2019, increasing from 35.1% in that year to 37.7% in fiscal 2024. The highest number of BSN degrees awarded (418) occurred in fiscal 2024 coinciding with increased enrollment in the BSN program. Between fiscal 2020 and 2024, the number of PharmD degrees awarded has declined by 40%, or 62 degrees, reflecting the previously discussed declining enrollment. Since fiscal 2019, the number of medical graduates decreased by 12.9%, or 21 degrees, reflecting a decrease in the retention of medical students. However, the number of graduates slightly increased in fiscal 2024 to 142, the first increase since fiscal 2020.

Exhibit 3
Medical-related Professional Graduates
Fiscal 2019-2024



DDS: Doctor of Dental Surgery

MD: Doctor of Medicine

Nursing: Bachelor of Science in Nursing, Master of Science in Nursing, and Doctor of Nursing Program

PharmD: Doctor of Pharmacy

Source: University of Maryland, Baltimore Campus

3. Affordability

As shown in **Exhibit 4**, the annual cost of attendance ranges from \$50,323 for a Master of Science in Nursing to \$ 107,778 for the dental program, depending on the program.

Exhibit 4
Cost of Attendance
2024-2025 Academic Year

	Direct Cost:			
	<u>Tuition and Fees</u>	<u>Indirect Cost</u>	<u>School Specific</u>	<u>Total Cost of Attendance</u>
Dental – Doctor of Dental Surgery	\$53,173	\$39,239	\$15,366	\$107,778
Medical – Doctor of Medicine	43,015	38,074	5,370	86,459
Physical Therapy	32,416	44,694	5,097	82,207
Doctor of Pharmacy	31,724	35,473	5,638	72,835
Law – Juris Doctor	38,183	35,661	3,837	77,681
Nursing – Clinical Nurse Leader	28,129	35,235	3,625	66,989
Social Work	18,646	34,725	1,385	54,756
Nursing – Master of Science	12,139	34,559	3,625	50,323

Note: School specific includes board exam fees, computer fees, malpractice insurance fees, instruments, and books and supplies. Indirect costs include living expenses, student loan fees (federal regulations requires inclusion of this cost which, on average, adds 5% to the indirect cost), university health insurance, and transportation.

Source: University of Maryland, Baltimore Campus

Most of the UMB graduate and professional students demonstrate financial need, and UMB, as with other institutions, requires all students interested in any type of aid to complete the Free Application for Federal Student Aid. While UMB does provide some graduate financial aid – \$180.4 million in fiscal 2023 (including grants funded through the University of Maryland Baltimore Foundation, the University of Maryland Foundation, graduate assistantships, and federal work-study) – 80% of a student’s aid package consists of federal loans.

Geography impacts debt accrual, earnings, and debt repayment. Specifically, lower salaries in underserved areas of the State make it less affordable for graduates to work in these areas. UMB uses institutional financial aid to create award packages to make UMB more affordable to low-income students. For the undergraduate population that are eligible for the federal Pell grant, UMB awards federal Supplemental Education Opportunity Grant funds and institutional grant funds to reduce borrowing. For graduate students, schools use endowment funds to reduce the

amount of loans. UMB advises students during exit counseling of the State loan repayment programs as well as the programs offered by federal agencies.

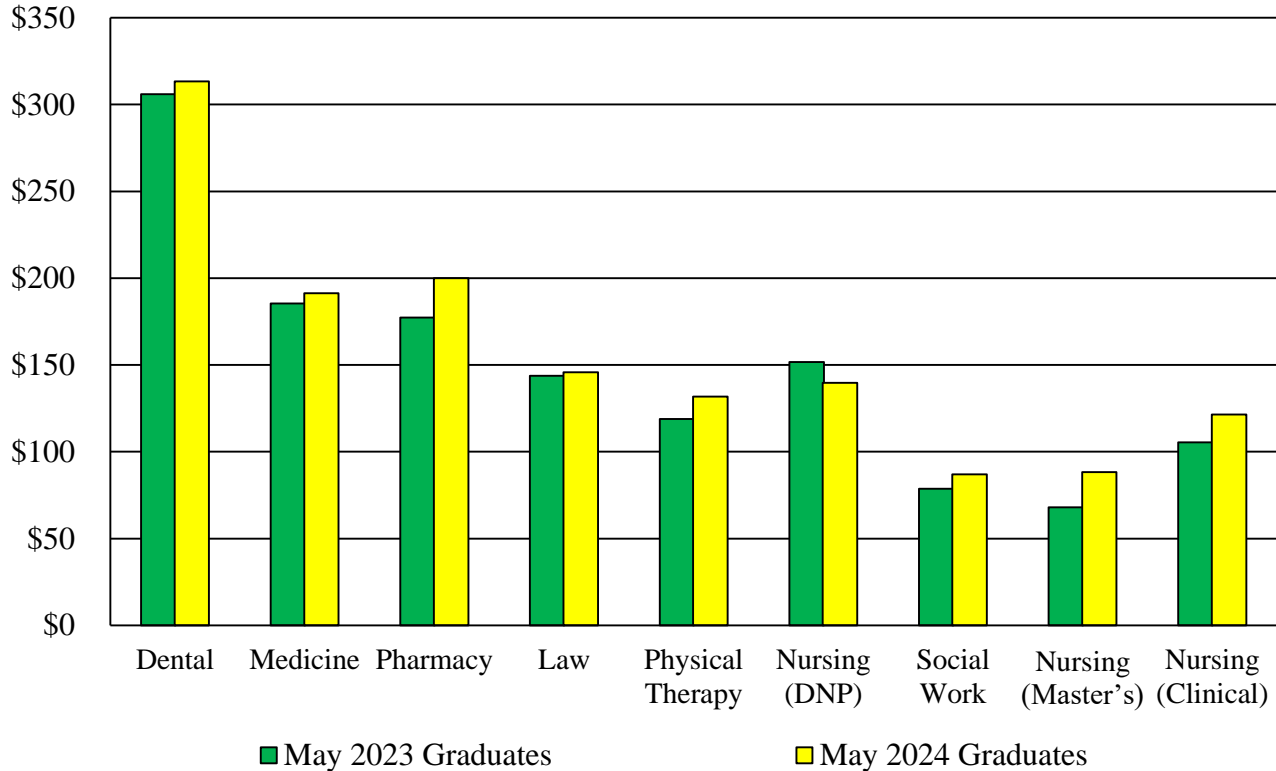
In addition, UMB provides budgeting services to students so that they only borrow what they need. Students are strongly encouraged to use federal loans instead of private loans. Evidence of the success of this effort is that in fiscal 2023, 70 graduates had \$1.5 million in private loans, while 2,880 students used federal loans totaling \$117.8 million.

Students with the highest level of debt tend to be those who pursue a graduate or professional degree, such as law or medicine. According to the Education Data Initiative, the average undergraduate debt (including private debt) may be as high as \$40,681. In contrast, data reported as of August 24, 2024, indicates the average debt for graduate school is far higher:

- dental school, \$296,500, including undergraduate debt, with more than 82% of dental graduates taking out loans;
- medical school, \$264,519, including undergraduate debt, with 73% of medical school graduates taking out loans;
- law school, \$130,000, including undergraduate debt, with 71% graduating with debt; and
- according to the American Pharmacist Association, for PharmD, \$158,000 with 82% graduating with debt.

The debt that a student accumulates over the course of their education at UMB often influences career decisions, such as a medical student choosing a specialization rather than general practice due to the potential to earn a higher income and, therefore, more easily pay off loans. **Exhibit 5** shows the average loan debt (federal and private) by program for the May 2023 and 2024 graduates. As shown, dental graduates consistently have the highest average debt of \$305,960 and \$313,351, respectively.

Exhibit 5
Professional Student Average Loan Debt by Program
May 2023 and 2024 Graduates
(\$ in Thousands)



DNP: Doctor of Nursing Practice

Note: Includes University of Maryland, Baltimore Campus and prior debt.

Source: University of Maryland, Baltimore Campus

Fiscal 2025 Working Budget

Actions Affecting Fiscal 2025 Budget

The fiscal 2026 budget includes a proposed deficiency appropriation of \$25.8 million across University System of Maryland (USM) institutions and Morgan State University, that would replace general funds with the HEIF due to the use of higher than anticipated revenue, of which UMB's share is \$4.0 million.

Cost Containment

The July 2024 Board of Public Works (BPW) cost containment action resulted in a 1.0%, or \$3.2 million, reduction in UMB’s appropriation, which was met by reducing expenditures on contractual services. In addition, the actions reduced \$1.0 million related to funding for the MPowering Joint Steering Committee that was mandated in Chapter 683 of 2021.

Implementation of Legislative Priorities

During the 2024 session, the General Assembly added funding in §21 of the fiscal 2025 Budget Bill for UMB for five activities: (1) Rural Health Equity and Access Longitudinal Elective (RHEALE) Scholarship program (\$1.4 million); (2) establishing a dental home for underserved children from low-income families who do not qualify for Medicaid (\$1.0 million); (3) establishing a dental emergency clinic (\$1.0 million); (4) Levitas initiative for sexual assault prevention program (\$0.5 million); and (5) Center for Infant and Child Loss (\$0.2 million). Funding continues in the fiscal 2026 allowance for a dental emergency clinic and the RHEALE Scholarship program, while the remaining funding was one time.

The RHEALE program is using the funds to provide full-tuition scholarships to its initial cohort of six students. Funds are also being used to build the program’s infrastructure, including salaries and other necessary resources. The program has received over 200 applications, from which 40 will be selected for interviews and 10 will be chosen for the next RHEALE cohort who will matriculate in August 2025. Any remaining funds will be used to award additional full-tuition scholarships to selected students matriculating in August 2025 and continue to provide resources for the program.

The School of Dentistry (SOD) is using the funds to establish a dental home for underserved children from low-income families who do not qualify for Medicaid. Children will receive comprehensive care including preventive care, restorative care, urgent care, and sedation procedures. As of December 31, 2024, \$233,800 has been spent, and SOD will continue to provide patient care until all the funds have been expended.

To date, no funds have been expended to establish an emergency dental clinic. However, SOD anticipates spending funds in the second half of the fiscal year to develop the infrastructure, referral pathways, and funding for staff to provide dental care in an emergency clinical setting.

Levitas is using the \$0.5 million funding to expand an innovative sexual violence prevention program that will empower middle school age youths to combat the destructive ideas that lead to sexual violence. Funds are being used for payroll (\$0.3 million), consulting services (\$0.1 million), and operating expenses (\$40,000).

Funding for the Center for Infant and Child Loss is being used for operational activities. As of the end of December 2024, \$74,000 has been expended, and the center plans to spend the remaining funds by the end of the fiscal year.

Education and General Expenditures

Since tuition and fee revenue 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 2024 and 2025, (when institutions know their fall enrollment), provides a more accurate picture of funding priorities.

Exhibit 6 shows budget changes for unrestricted funds by program areas for fiscal 2024 and 2025, which increase 2.9%, or \$26.3 million, in fiscal 2025. Spending increases across program areas, excluding scholarships and fellowships, are partly related to the annualization of the fiscal 2024 general salary increases. Major spending increases include:

- \$19.3 million, or 12.7%, on research primarily due to a new Mission Support Agreement between the School of Medicine and University of Maryland Medical System and University of Maryland Medical Center;
- \$14.0 million, or 9.3%, on institutional support related to the implementation of a new human resource systems and costs related to a new facility;
- \$2.7 million, or 2.3%, on Operations and Maintenance of Plant, which is related to higher spending on facilities renewal partly offset by decreases in bond payments and housekeeping supplies due to reduced services; and
- \$0.9 million, or 1.2%, on academic support mainly due to a one-time information technology purchase that was partly offset by lower subscriptions costs and bond payments.

Exhibit 6
Budget Changes for Unrestricted Funds by Program
Fiscal 2024-2025
(\$ in Thousands)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Adjusted</u>	<u>2024-2025</u> <u>Change</u>	<u>2024-2025</u> <u>% Change</u>
Expenditures				
Research	\$152,096	\$171,411	\$19,316	12.7%
Institutional Support	150,311	164,328	14,017	9.3%
Public Service	84,051	88,723	4,672	5.6%
Scholarships and Fellowships	23,856	26,701	2,845	11.9%
Operation and Maintenance of Plant	114,225	116,886	2,661	2.3%
Academic Support	76,755	77,651	896	1.2%
Student Services	17,317	17,648	331	1.9%
Instruction	\$233,263	\$227,389	-5,874	-2.5%
E&G Total	\$851,873	\$890,737	\$38,864	4.6%
Auxiliary Enterprises	\$41,100	\$28,499	-\$12,601	-30.7%
Total Expenditures	\$892,973	\$919,236	\$26,263	2.9%
Revenues				
Tuition and Fees	\$175,640	\$180,197	\$4,557	2.6%
State Funds ¹	365,328	352,439	-12,889	-3.5%
Other	336,466	362,843	26,378	7.8%
Total E&G Revenues	\$877,434	\$895,480	\$18,045	2.1%
Auxiliary Enterprises	\$30,041	\$32,848	\$2,808	9.3%
Transfer (to)/from Fund Balance	-14,502	-9,092		
Available Unrestricted Revenues	\$892,973	\$919,236	\$26,263	2.9%

E&G: Education and General

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

Source: Governor’s Budget Books, Fiscal 2026; Department of Legislative Services

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The decrease of \$5.9 million, or 2.5%, on instruction is primarily related to a transfer of funds from SOD to the plant funds in fiscal 2024, which will be used for funding a new Ambulatory Surgery Center.

Fiscal 2026 Proposed Budget

As shown in **Exhibit 7**, when excluding the impact of the fiscal 2025 general salary increases that are included in the fiscal 2026 allowance but are not included in the fiscal 2025 working appropriation for UMB and are instead budgeted centrally in the Statewide Account in DBM, State funds decrease by 5.3%, or \$18.5 million.

Exhibit 7
Proposed Budget
Fiscal 2024-2026
(\$ in Thousands)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Adjusted</u>	<u>2026</u> <u>Adjusted</u>	<u>2025-2026</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$341,354	\$331,697	\$310,262	-\$21,435	-6.5%
Deficiency – HEIF Swap		-3,971			
Total Adjusted General Funds	\$341,354	\$327,726	\$310,262	-\$17,464	-5.3%
Special Funds					
HEIF	\$23,974	\$20,743	\$23,668	\$2,925	14.1%
Deficiency – HEIF Swap		3,971			
Total HEIF	\$23,974	\$24,714	\$23,668	-\$1,045	-4.2%
Total Adjusted State Operating Funds	\$365,328	\$352,439	\$333,930	-\$18,510	-5.3%
Adjustment – Fiscal 2025 COLA/Increment			\$25,183		
Total State Operating Funds	\$365,328	\$352,439	\$359,113	\$6,674	1.9%
Other Unrestricted Funds	\$542,147	\$575,888	\$580,164	\$4,275	0.7%
Transfer (to)/from Fund Balance	-14,502	-9,092	-9,092		
Net Unrestricted Funds	\$892,973	\$919,236	\$930,185	\$10,949	1.2%
Total Restricted Funds	\$689,336	\$751,052	\$751,052		0.0%
Total Funds	\$1,582,309	\$1,670,288	\$1,681,237	\$10,949	0.7%

COLA: cost-of-living adjustment

HEIF: Higher Education Investment Fund

Note: Numbers may not sum to total due to rounding. The fiscal 2025 working appropriation accounts for deficiencies. The fiscal 2025 impacts of statewide salary adjustments are centrally budgeted in the Department of Budget and Management (DBM), and adjustments are not reflected in the University of Maryland, Baltimore County’s (UMB) budget. The fiscal 2026 impacts of the fiscal 2025 statewide salary adjustments appear in UMB’s budget. The fiscal 2026 statewide salary adjustments are centrally budgeted in DBM and are not included in UMB’s budget.

Source: Governor’s Fiscal 2026 Budget Books

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Increases in State support between the fiscal 2025 working appropriation and the fiscal 2026 allowance include:

- restoration of \$1.0 million related to funding mandated in Chapter 683 of 2021 for the MPowering Joint Steering Committee that was removed by a BPW cost containment action; and
- \$750,000 as mandated in Chapter 181 of 2024 for the University of Maryland Institute for Health Computing.

Decreases in State support include a total of \$1.7 million for legislative additions to the fiscal 2025 budget that are not continued. The remaining decrease of approximately \$18.5 million represents a general decrease in State support.

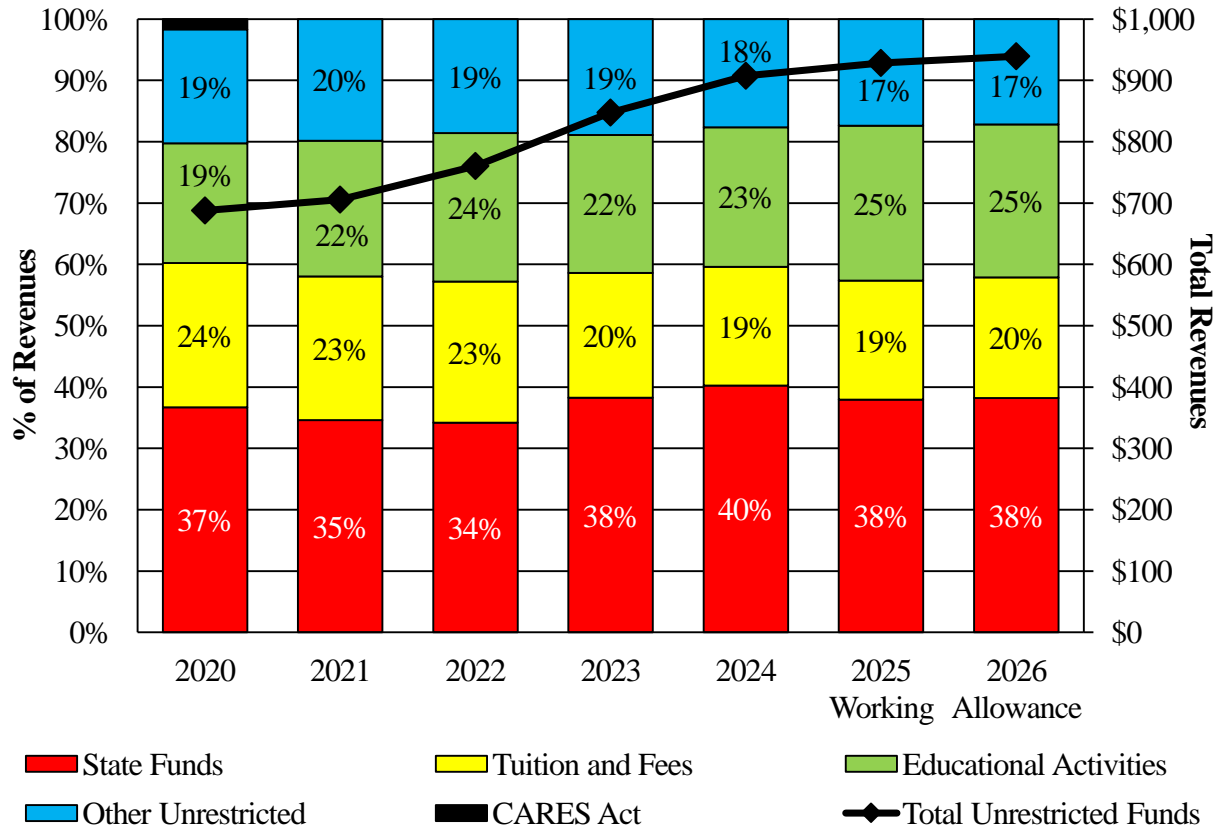
The President should comment on what actions will be taken to cover the reduction in State funding.

Other unrestricted funds increase by 0.7%, or \$4.3 million, due to a projected increase in tuition and fee revenues. Overall, total funds grow 0.7%, or \$10.9 million over fiscal 2025.

Unrestricted Revenues

As shown in **Exhibit 8**, the share of unrestricted revenue comprised of State funds declined from 37% in fiscal 2020 to 35% in fiscal 2021, reflecting the cost containment actions approved by BPW in July 2020. In fiscal 2023, unrestricted revenues increased by 11.5%, or \$87.2 million overall, of which \$64.2 million was attributable to an increase in State funding resulting from general salary increases and the restoration of the July 2020 reductions. As a result, in fiscal 2023, State funds comprised 38% of revenues. General salary increases in fiscal 2024 further increased the State support share of unrestricted revenues to 40%. Tuition and fee revenue has modestly grown between fiscal 2020 and 2024, increasing, on average, 2.3%; the share of overall unrestricted revenues from this source accounted for 19% of unrestricted funds in fiscal 2024 compared to 24% in fiscal 2020.

**Exhibit 8
Unrestricted Revenues by Fund Source
Fiscal 2020-2026 Allowance
(\$ in Thousands)**



CARES: Coronavirus Aid, Relief, and Economic Security

Note: State funds include general funds and Higher Education Investment Funds

Source: Governor’s Book Budgets

While total revenues increase by 1.2% in the fiscal 2026 allowance, a comparison cannot be made between fiscal 2025 and 2026 due to the impact of the fiscal 2025 general salary increase being budgeted within UMB in fiscal 2026 but not included in the fiscal 2025 working appropriation.

Personnel Data

	<u>FY 24 Actual</u>	<u>FY 25 Working</u>	<u>FY 26 Allowance</u>	<u>FY 25-26 Change</u>
Regular Positions	5,645.96	5,609.41	5,609.41	0.00
Contractual FTEs	<u>226.06</u>	<u>216.82</u>	<u>216.82</u>	<u>0.00</u>
Total Personnel	5,872.02	5,826.23	5,826.23	0.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	139.11	2.48%
Positions and Percentage Vacant as of 12/31/24	177.58	3.17%
Vacancies Above Turnover	38.47	

- The fiscal 2025 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 2025 year to date, UMB eliminated 77.68 full-time equivalent (FTE) State-supported positions and converted 1.0 State-supported contractual FTEs into a regular position. UMB added 50.0 non-State-supported positions, converted 12.0 non-State-supported contractual FTEs to regular positions, and eliminated 21.87 FTE positions.

Operating Budget Recommended Actions

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

Appendix 1
Audit Findings

Audit Period for Last Audit:	July 1, 2018 – August 31, 2021
Issue Date:	March 2023
Number of Findings:	6
Number of Repeat Findings:	0
% of Repeat Findings:	%
Rating: (if applicable)	n/a

Finding 1: UMB did not independently review for propriety changes to student residency status that significantly impacted tuition rates.

Finding 2: Reviews performed by UMB for ensuring the propriety of certain financial aid award adjustments were not independent, sufficiently comprehensive, and were not documented.

Finding 3: UMB did not refer certain delinquent grant receivable balances to the State’s Central Collection Unit as required.

Finding 4: UMB did not perform documented independent verifications that collections received by university departments were forwarded to the Cashier’s Office for deposit.

Finding 5: UMB did not adequately document the review of adjustments to leave balances recorded in UMB’s payroll system, resulting in a lack of assurance that all recorded adjustments were valid.

Finding 6: Redacted cybersecurity-related finding

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

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

<u>Object/Fund</u>	<u>FY 24 Actual</u>	<u>FY 25 Working Appropriation</u>	<u>FY 26 Allowance</u>	<u>FY 25 - FY 26 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	5,645.96	5,609.41	5,609.41	0.00	0%
02 Contractual	226.06	216.82	216.82	0.00	0%
Total Positions	5,872.02	5,826.23	5,826.23	0.00	0%
Objects					
01 Salaries and Wages	\$ 1,097,400,381	\$ 1,134,263,541	\$ 1,127,410,643	-\$ 6,852,898	-0.6%
02 Technical and Special Fees	3,554,571	3,660,668	3,879,898	219,230	6.0%
03 Communication	5,236,294	5,718,543	5,837,932	119,389	2.1%
04 Travel	8,178,508	8,099,496	8,099,496	0	0%
05 Food	110,134	64,540	64,540	0	0%
06 Fuel and Utilities	21,239,469	22,213,028	22,213,028	0	0%
07 Motor Vehicles	3,039,628	3,620,347	3,617,796	-2,551	-0.1%
08 Contractual Services	274,885,041	293,443,416	301,308,235	7,864,819	2.7%
09 Supplies and Materials	45,483,602	59,358,081	69,947,429	10,589,348	17.8%
10 Equipment – Replacement	1,963,963	1,934,558	1,934,558	0	0%
11 Equipment – Additional	16,499,759	18,799,091	18,799,091	0	0%
12 Grants, Subsidies, and Contributions	46,382,272	53,269,400	53,008,073	-261,327	-0.5%
13 Fixed Charges	28,403,106	33,422,313	32,695,150	-727,163	-2.2%
14 Land and Structures	29,932,542	32,421,208	32,421,208	0	0%
Total Objects	\$ 1,582,309,270	\$ 1,670,288,230	\$ 1,681,237,077	\$ 10,948,847	0.7%
Funds					
40 Unrestricted Fund	\$ 892,973,152	\$ 919,235,827	\$ 930,184,674	\$ 10,948,847	1.2%
43 Restricted Fund	689,336,118	751,052,403	751,052,403	0	0%
Total Funds	\$ 1,582,309,270	\$ 1,670,288,230	\$ 1,681,237,077	\$ 10,948,847	0.7%

Note: The fiscal 2025 appropriation does not include deficiencies, planned reversions, or contingent reductions. The fiscal 2026 allowance does not include contingent reductions or statewide salary adjustments budgeted within the Department of Budget and Management.