

**R30B23**  
**Bowie State University**

***Executive Summary***

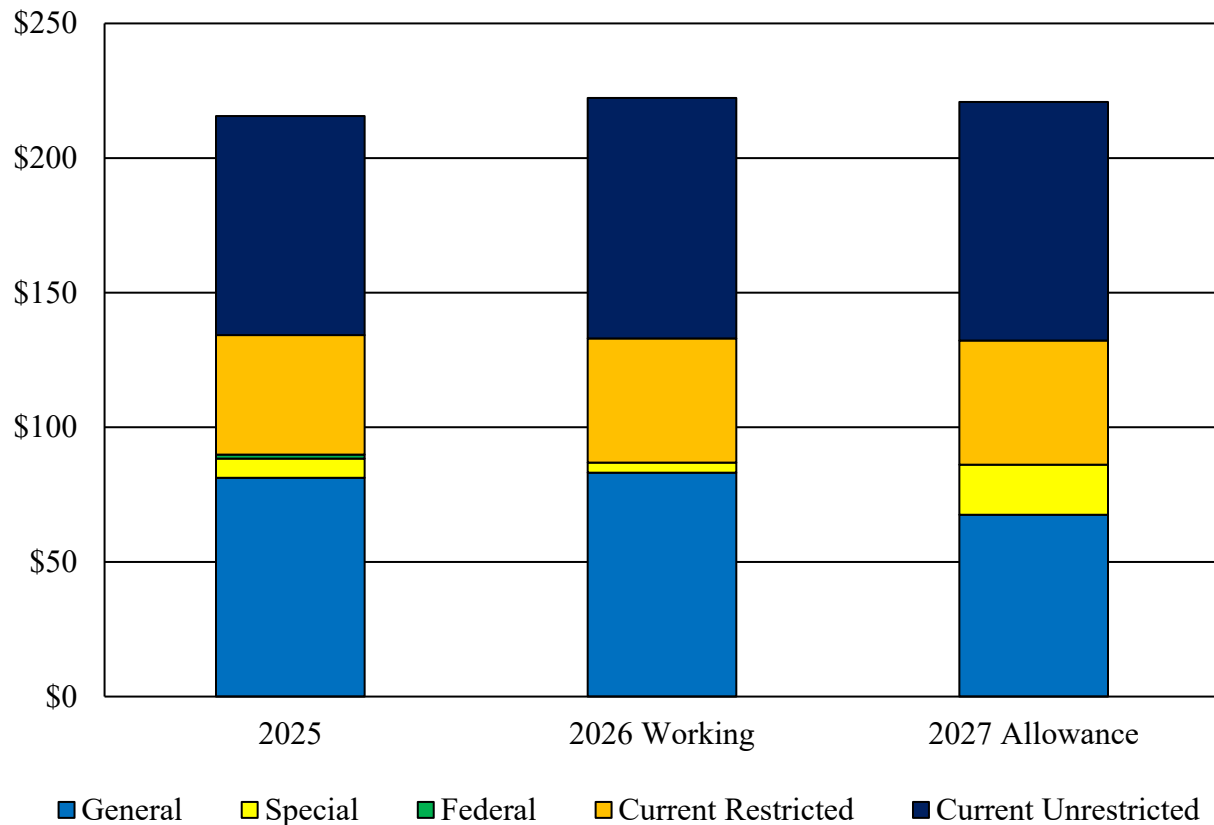
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Established in 1865 as Maryland's first historically Black college and university (HBCU), Bowie State University (BSU) is a regional university offering a broad array of undergraduate programs, including business, education, social work, and nursing, as well as selected professional oriented graduate programs, including doctorates in educational leadership and computer science.

***Operating Budget Summary***

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**Fiscal 2027 Budget Decreases \$668,619, or 0.3%, to \$221.7 Million  
(\$ in Millions)**



Note: The fiscal 2026 working appropriation accounts for proposed deficiency appropriations. The fiscal 2027 allowance accounts for contingent reductions. The fiscal 2027 statewide salary adjustments are included in this agency's budget.

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Overall State support increases by \$87,597 in the fiscal 2027 allowance compared to the fiscal 2026 working appropriation after accounting for proposed deficiency appropriations and a contingent fund swap.

- A proposed deficiency appropriation replaces \$27.4 million of general funds with an equivalent amount of special funds across University System of Maryland (USM) institutions and Morgan State University (MSU) due to a Higher Education Investment Fund (HEIF) shortfall, of which BSU's share is \$816,846.
- Language in the Fiscal 2027 Budget Bill would reduce general funds and replace special funds from the HEIF by a total of \$6.8 million across USM institutions and MSU contingent upon the enactment of legislation to partially decouple from certain tax provisions related to the One Big Beautiful Bill Act (OBBBA), which is anticipated to generate additional HEIF revenue, of which BSU's share is \$200,585.
- The fiscal 2027 allowance contains \$14.5 million for BSU's portion of the HBCU settlement funding, which is a decrease of \$1.8 million year over year due to a decline in BSU's share of enrollment. In the fiscal 2027 allowance, the funds are provided through special funds from the Cigarette Restitution Fund (CRF), rather than general funds, which is the primary driver of the fund source changes for general and special funds.

## ***Key Observations***

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- ***Undergraduate Enrollment Declines for a Fourth Consecutive Year:*** Fall 2025 enrollment declined by 6.2% (319 students) compared to fall 2024. Compared to fall 2021, fall 2025 undergraduate enrollment declined by 10.8% (582 students).
- ***Second-year Retention Improves but Third-year Retention Falls to Its Lowest Rate of the Last 10 Years:*** The 2024 cohort had a second-year retention rate of 70%, which is an improvement of 3 percentage points from the 2023 cohort. The 2023 cohort had a third-year retention rate of 52%, which is a decrease of 0.5% year over year, and it is the lowest third-year retention rate in the last 10 calendar years.

## **Operating Budget Recommended Actions**

1. Concur with Governor's allowance.

**R30B23**  
**Bowie State University**

***Operating Budget Analysis***

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**Program Description**

Established in 1865 as Maryland's first HBCU, BSU is a regional university offering a broad array of undergraduate programs, including business, education, social work, and nursing as well as selected professional oriented graduate programs, including doctorates in educational leadership and computer science.

BSU is committed to increasing the number of students from underrepresented minorities who earn advanced degrees in computer science, mathematics, information technology, and education. Students are equipped with a course of study that ensures a broad scope of knowledge and understanding that is deeply rooted in expanded research activities.

**Carnegie Classification:** Master's Colleges and Universities: Larger Programs

<b>Fall 2025 Undergraduate Enrollment Headcount</b>		<b>Fall 2025 Graduate Enrollment Headcount</b>	
Male	1,938	Male	337
Female	2,872	Female	823
<b>Total</b>	<b>4,810</b>	<b>Total</b>	<b>1,160</b>

<b>Fall 2025 New Students Headcount</b>		<b>Campus (Main Campus)</b>	
First-time	877	Acres	300
Transfers/Others	439	Buildings	24
Graduate	479	Average Age	46
<b>Total</b>	<b>1,795</b>	Oldest	Goodloe House

<b>Programs</b>		<b>Degrees Awarded (2024-2025)</b>	
Bachelor's	33	Bachelor's	767
Master's	22	Master's	247
Doctoral	3	Doctoral	40
		<b>Total Degree's</b>	<b>1,054</b>

**Proposed Fiscal 2027 In-state Tuition Fees\***

Undergraduate Tuition	\$6,430
Mandatory	\$3,534

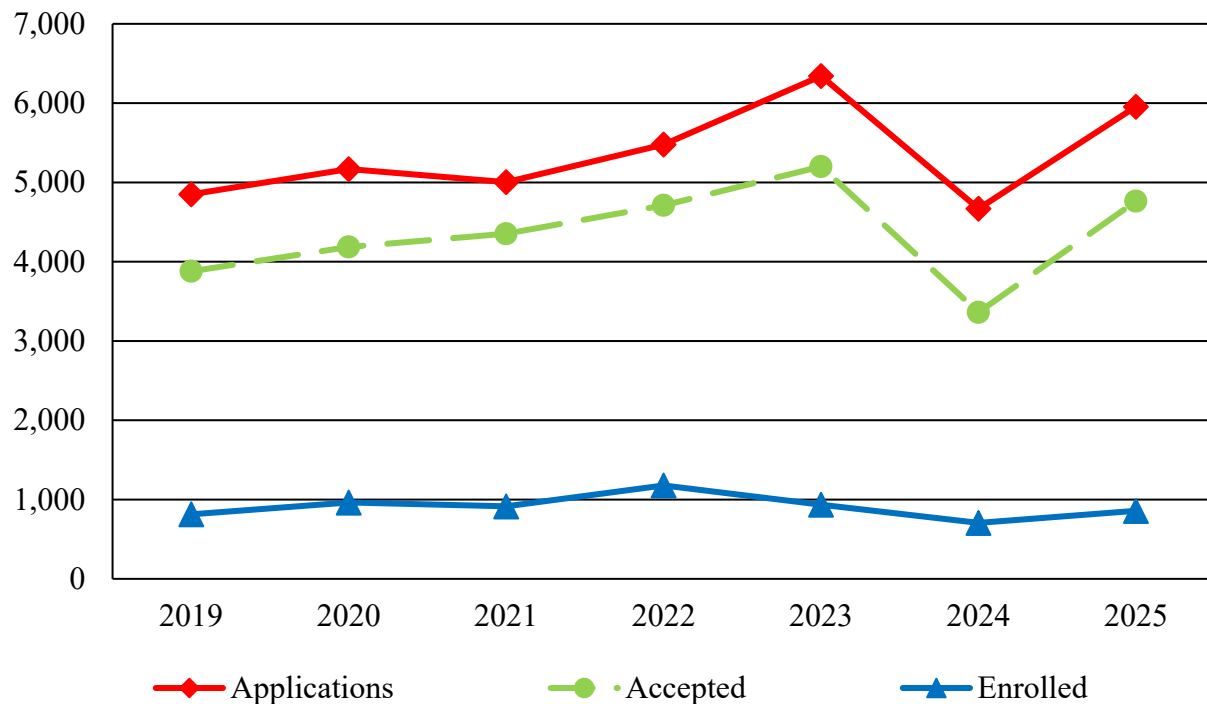
\*Contingent on Board of Regents approval

## Performance Analysis: Managing for Results

### 1. Undergraduate Enrollment

As shown in **Exhibit 1** the number of undergraduate applications increased by 31% to 6,342 from fall 2019 to 2023 before a year-over-year decline of 26% to 4,669 in fall 2024. From fall 2024 to 2025, the number of applications increased by 28% to 5,955. Fall 2025 had an acceptance rate of 80%, which is in-line with the average acceptance rate from fall 2019 to 2025 of 81%. Fall 2025 also marked the first year of new undergraduate enrollment growth since fall 2022, an increase of 21% (152 students) compared to fall 2024. The yield rate, or the percentage of accepted applicants who enrolled, was 18% in fall 2025, which ties fiscal 2023 for the lowest yield rate during the entire period. From fall 2019 to 2024, the yield rate was between 21% and 25%. **The President should comment on what led to the year-over-year decline in the number of applications and acceptances in fall 2024 and how BSU improved each of these for fall 2025.**

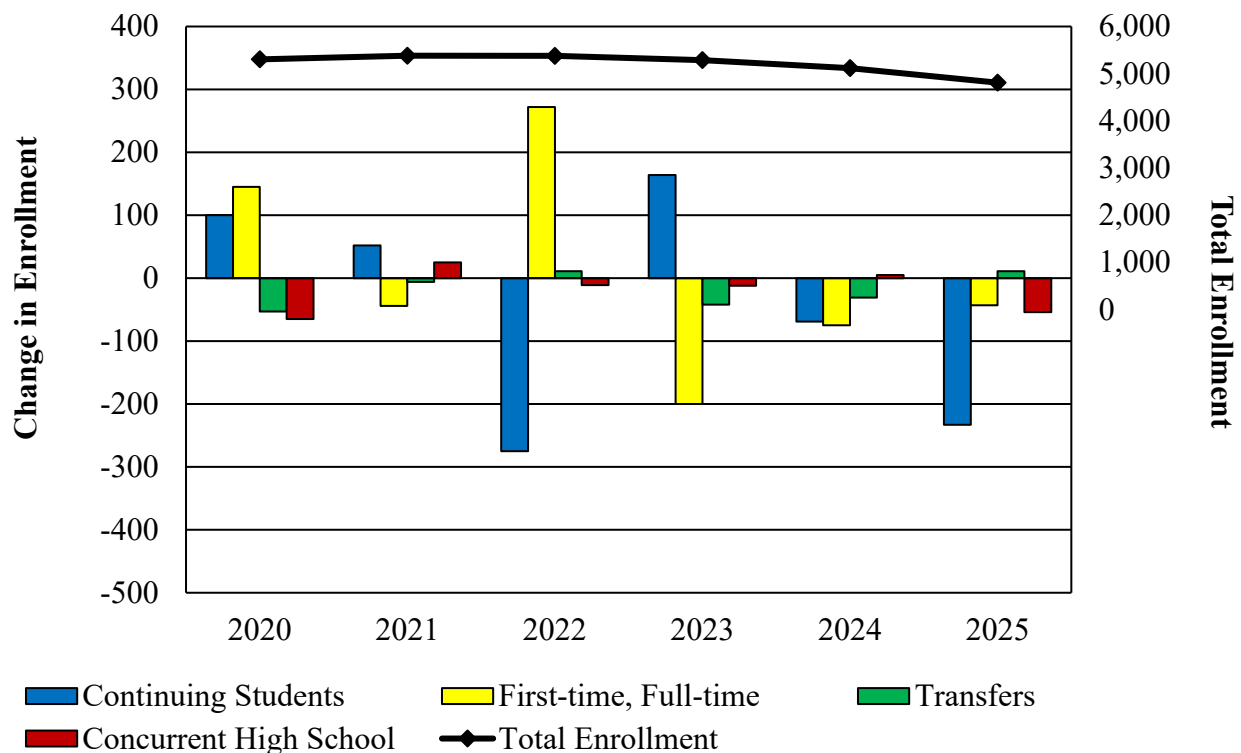
**Exhibit 1**  
**Undergraduate Applications, Accepted, and Enrolled**  
**Fall 2019-2025**



Source: Bowie State University

As shown in **Exhibit 2**, total undergraduate enrollment decreased by 6.0% (308 students) in fall 2025 compared to fall 2024. This year-over-year decrease was primarily driven by a decline of 233 (6.3%) continuing students, going from 3,702 in fall 2024 to 3,469 in fall 2025. This is the second largest decrease of continuing students in the period shown and marks a second consecutive year of decline. Compared to fall 2021, fall 2025 total undergraduate enrollment declined by 10.8% (582 students) going from 5,381 to 4,810 students, and fall 2025 marks the fourth consecutive year of decline. Additionally, the number of concurrent high school students decreased by 54, going from 56 in fall 2024 to 2 in fall 2025. First-time, full-time (FT/FT) enrollment declined by 4.6% (43 students), which is the smallest decline in the period shown for this segment of students. Transfers were the only segment to grow year-over-year, increasing 2.6% (11 students). The university cited regional economic instability for the year-over-year decline in total enrollment, particularly for continuing students. **The President should comment on factors contributing to an increase in enrollments from new applicants, but a decline in the number of FT/FT students during that same time frame.**

**Exhibit 2**  
**Change in Undergraduate Enrollment by Category and Total Headcount**  
**Fall 2020-2025**

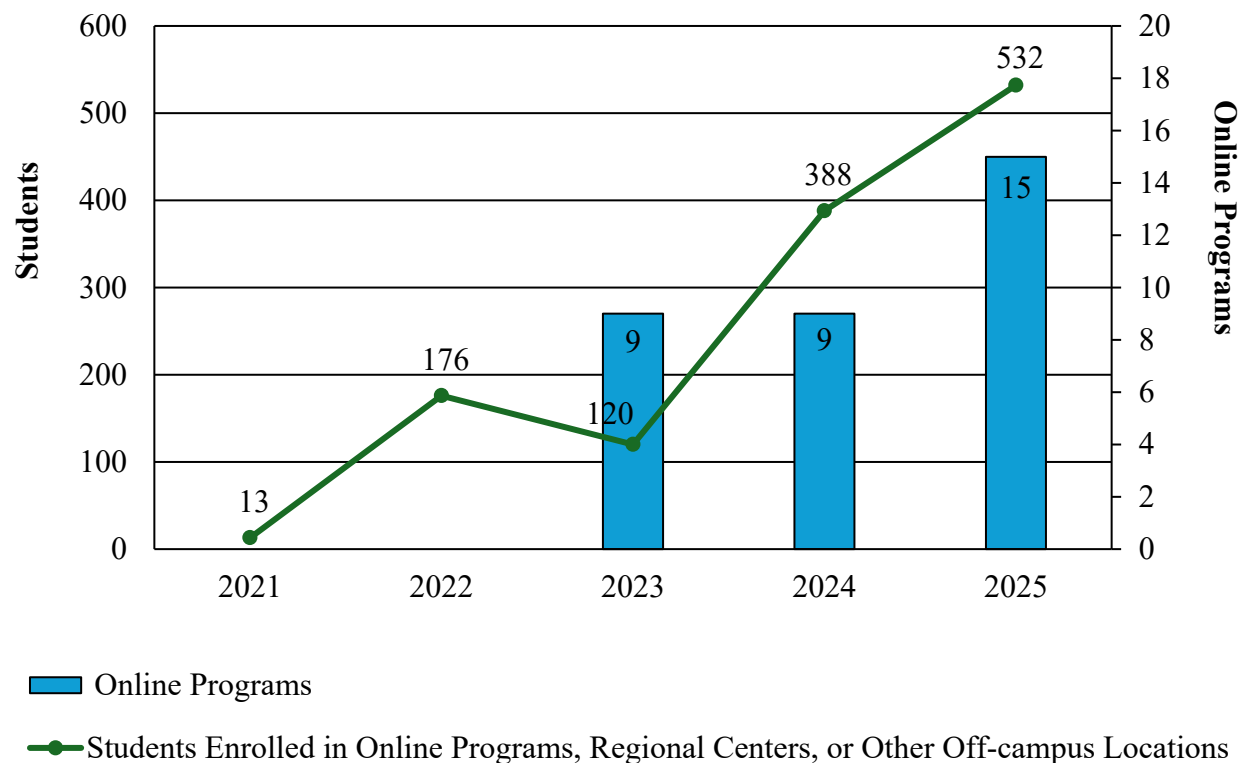


Source: University System of Maryland

## 2. Online, Regional, and Off-campus Programs Continue to Grow

As shown in **Exhibit 3**, BSU offered courses at regional centers and other off-campus locations in fall 2021 and 2022 but did not offer online programs until fall 2023. The cumulative number of students enrolled in these three programs decreased from 176 in fall 2022 to 120 in fall 2023. However, enrollment more than tripled in fall 2024 compared to the previous year, and growth continued in fall 2025 as 144 (37%) more students participated in these programs year-over-year. Jessup Correctional Institution is the off-campus location, and the regional centers include the Universities at Shady Grove, USM at Hagerstown, Eastern Shore Higher Education Center, and Laurel College Center. **The President should discuss the university's recent creation of online programs and how much of the enrollment growth in online, regional centers, or other off-campus locations is due to online students compared to the other locations.**

**Exhibit 3**  
**Students Enrolled in Online Programs, Regional Centers, or Other**  
**Off-campus Locations**  
**Fall 2021-2025**

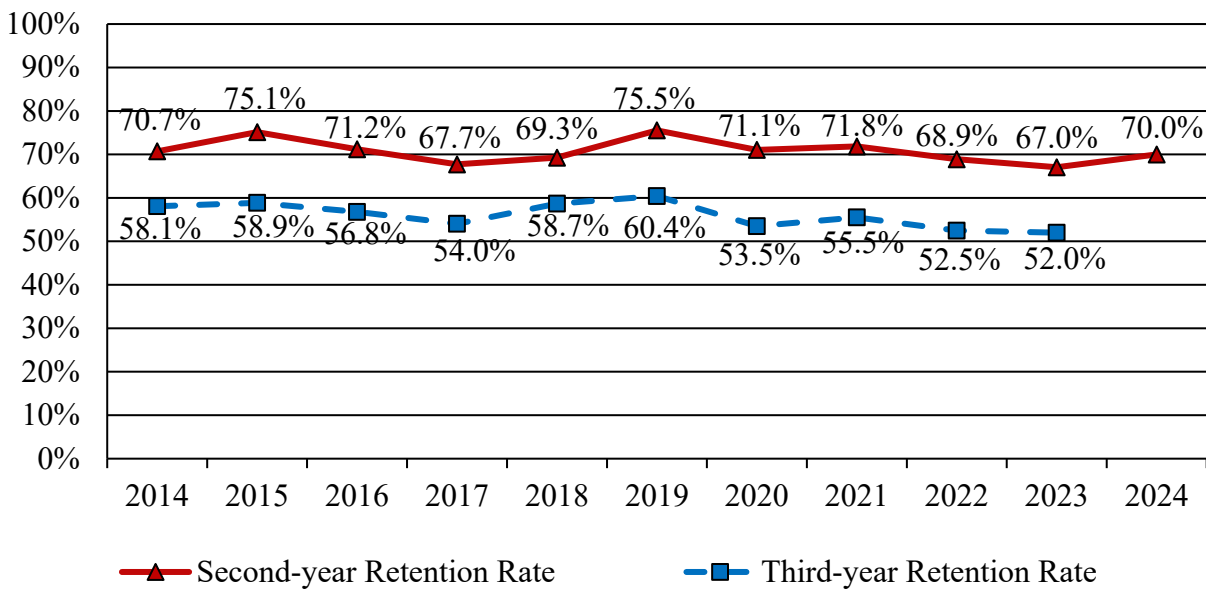


Source: Department of Budget and Management

### 3. Student Performance

Student persistence, or retention, provides a measure of student progress and an indication of an institution's performance; the higher the retention rate, the more likely that students will persist and graduate. As students are most likely to drop out during their first year, the second-year retention rate provides an indication of if retention strategies are working or if further investigation is needed to identify areas of improvement. As shown in **Exhibit 4**, after declining to 67.7% with the fiscal 2017 cohort, the second-year retention rate increased to a high of 75.5% in the 2019 cohort. However, the second-year retention rate declined to around 71% in each of the fiscal 2020 and 2021 cohorts, before declining in consecutive years. The second-year retention rate increased by 3 percentage points with the 2024 cohort, from 67.0% to 70.0%. The third-year retention rate peaked at 60.4% with the 2019 cohort and has declined in three of the four subsequent years. The third-year retention rate for the 2023 cohort decreased to 52.0% and is the lowest third-year retention rate during the entire period. **The President should comment on the steps being taken to improve third-year retention rates.**

**Exhibit 4**  
**Second- and Third-year Retention Rates for First-time, Full-time Students**  
**2014-2024 Cohorts**

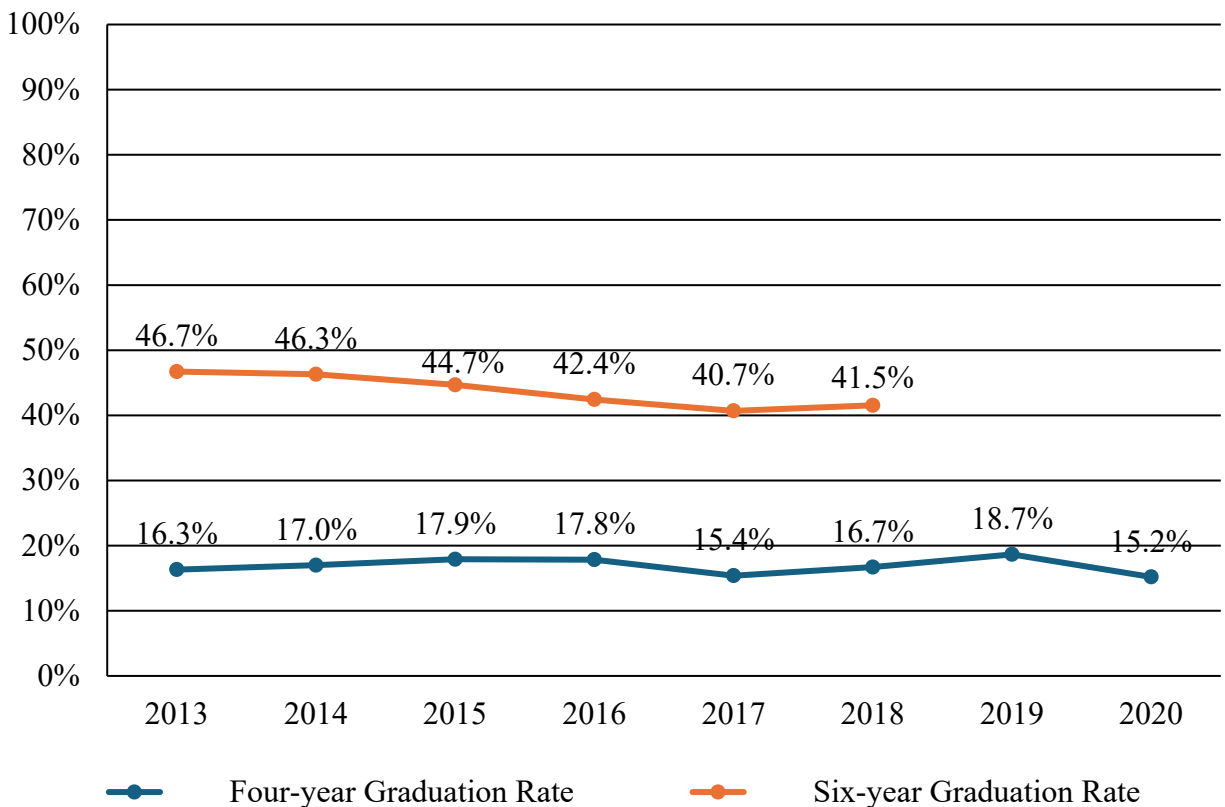


Source: University System of Maryland

Graduation rates are another measure of student persistence and efficiency – as more students graduate, it frees up more room, allowing an institution to enroll more students. **Exhibit 5** shows the four- and six-year graduation rates for FT/FT students, which include those who transferred and graduated from another Maryland institution. Since the 2013 cohort, the six-year graduation rate has steadily declined, falling to a low of 40.7% with the 2017 cohort. The six-year graduation rate then improved slightly with the 2018 cohort (41.5%) and was 0.8 percentage points higher than the prior cohort. However, this six-year graduation rate of 41.5% still remains below historical levels. The four-year graduation rate remained between 16.3% and 17.9% between the 2013 and 2016 cohorts before decreasing to 15.4% for the 2017 cohort. Following two consecutive cohorts with improving rates, the 2020 cohort's four-year graduation rate fell to 15.2%, the lowest in the entire period. **The President should discuss efforts being taken to improve the four- and six-year graduation rates.**

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**Exhibit 5**  
**Graduation Rate of First-time, Full-time Students**  
**2013-2020 Cohorts**



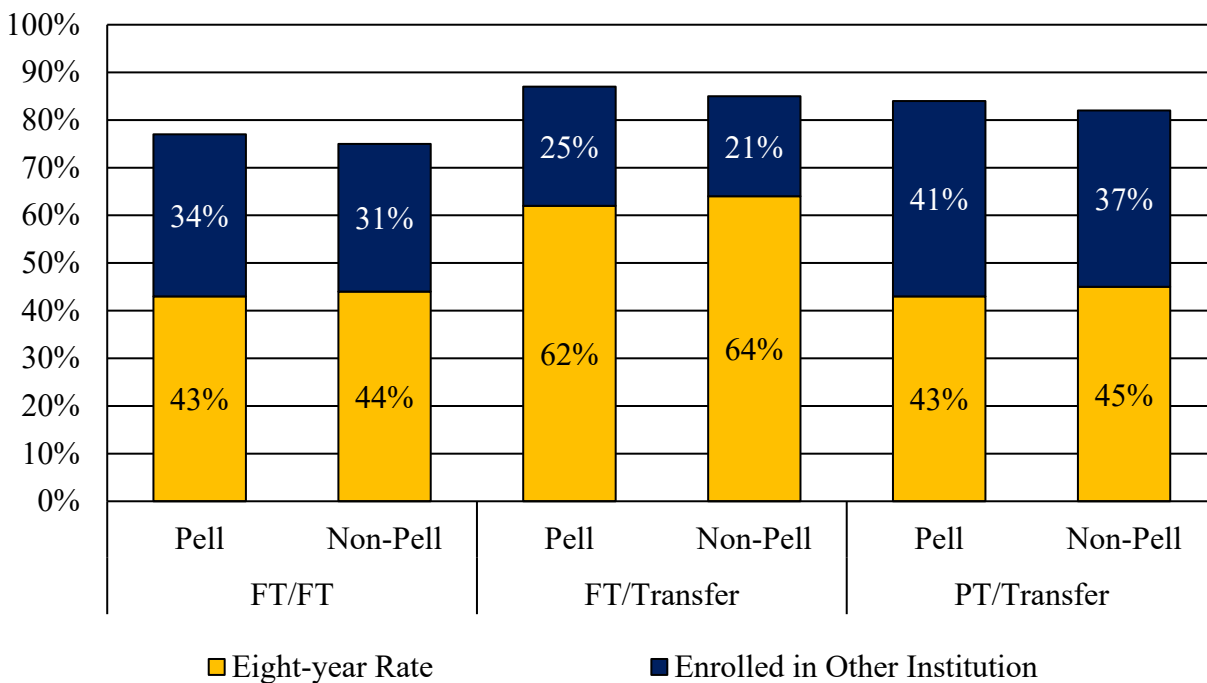
Source: Maryland Higher Education Commission

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Traditionally, graduation measures only capture the outcomes of the traditional FT/FT students who are increasingly comprising a smaller portion of the student population. In order to have a more inclusive graduation rate that captures the progress of nontraditional students, the National Center for Education Statistics reports on the outcomes of first-time, transfers, and part-time transfer students by Pell and non-Pell recipients. As shown in **Exhibit 6**, across all categories, non-Pell recipients were slightly more likely to graduate in eight years. Full-time transfer students had the highest eight-year graduation rate. Part-time transfer students have similar eight-year graduation rates with FT/FT students. Both have eight-year graduation rates of 43% among Pell recipients, while non-Pell part-time transfers (45%) eclipse non-Pell FT/FT (44%) by one percentage point. Overall, at least 75% of all three categories either graduated or transferred within eight years.

**Exhibit 6**  
**Eight-year Graduation Rates**  
**2015-2016 Cohort**



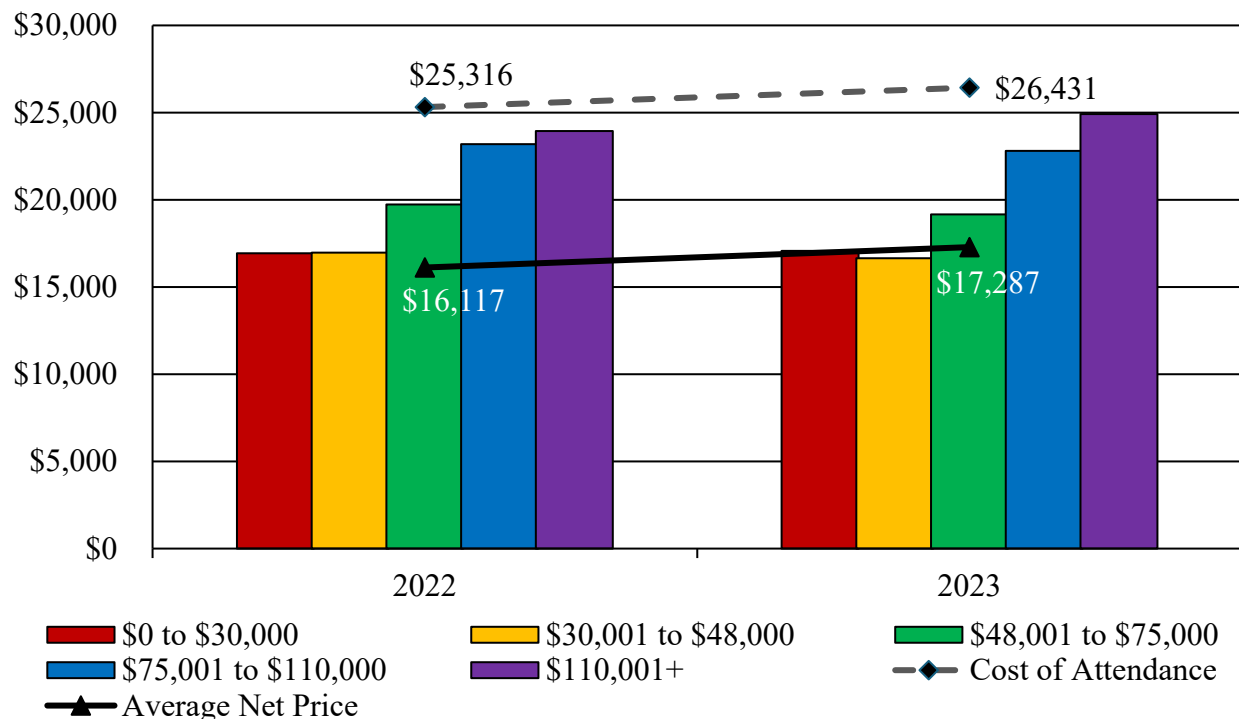
FT/FT: first-time, full-time  
FT/Transfer: full-time transfer  
PT/Transfer: part-time transfer

Source: National Center for Education Statistics; College Navigator

#### 4. Affordability and Accessibility

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 BSU students. As shown in **Exhibit 7**, the average net price was 36.3% (\$9,199) less than the published COA for a FT/FT student in fiscal 2023. However, the price paid varies significantly by income level, with lower incomes having a lower net price as a result of more financial aid. In fiscal 2023, the average net price increased by 7.3% (\$1,170) compared to fiscal 2022. One factor that led to the increase in average net price in fiscal 2023 was direct support from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) of 2021 declining year-over-year. BSU students received \$18.7 million in financial aid from CRRSAA in fiscal 2022, but only \$3.0 million in fiscal 2023, a decrease of 84%.

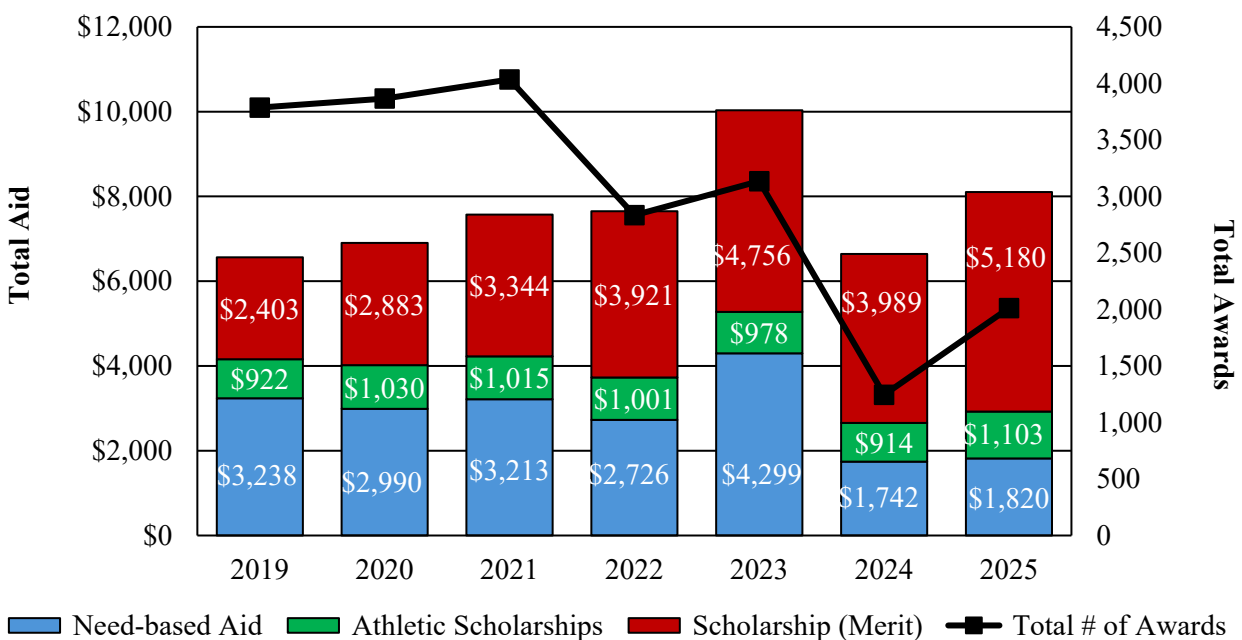
**Exhibit 7**  
**Estimated Cost of Attendance versus Average Net Price**  
**Fiscal 2022-2023**



Source: National Center for Education Statistics, College Navigator

As shown in **Exhibit 8**, total institutional aid increased each year from fiscal 2019 through 2023 and peaked at \$10 million in fiscal 2023. However, institutional aid declined by 33.8% (\$3.4 million) to \$6.6 million between fiscal 2023 and 2024. BSU reports that the fiscal 2023 need-based aid figure is inflated due to an error that coded private donations to be used for student aid as aid from the Maryland Higher Education Commission. **BSU should work with USM to update its database with correct institutional aid figures for fiscal 2023.**

**Exhibit 8**  
**Institutional Aid Expenditures and Total Awards by Category**  
**Fiscal 2019-2025**  
**(\$ in Thousands)**

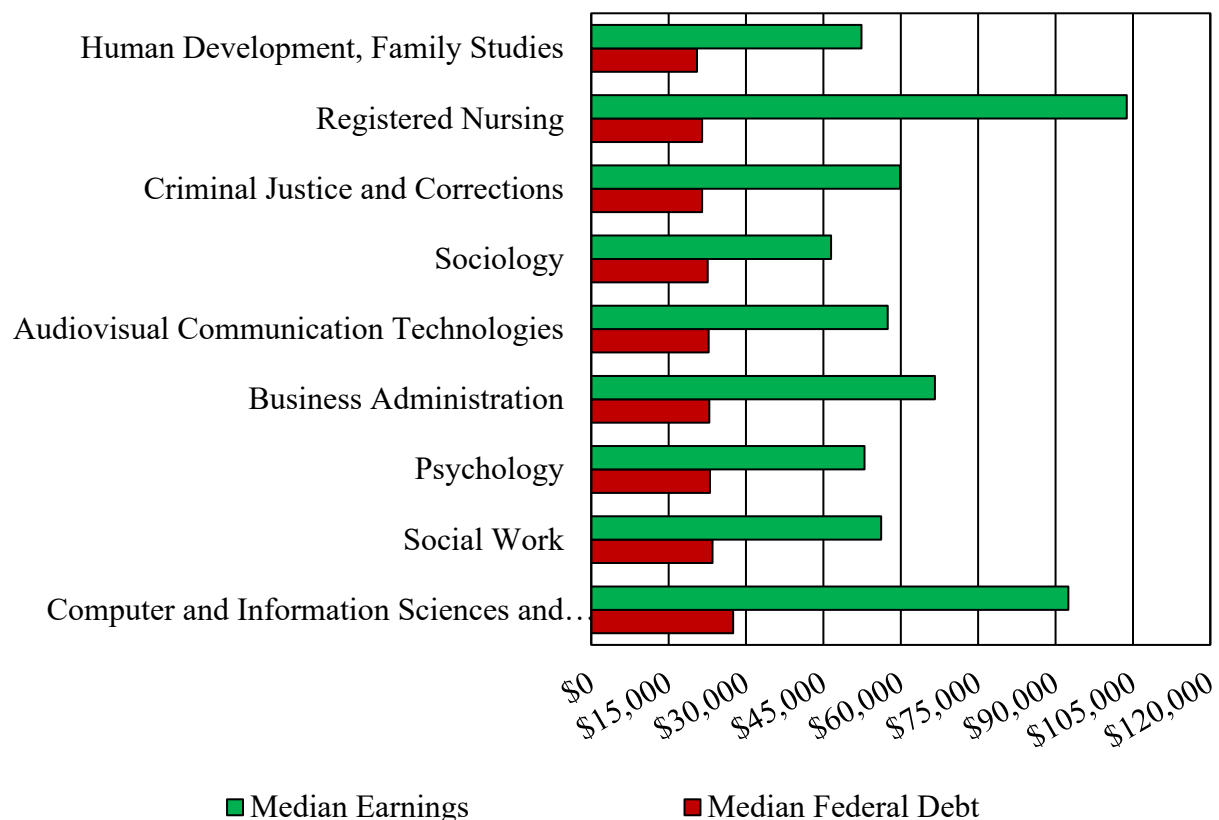


Source: University System of Maryland

Total expenditures for institutional aid increased by 21.9% (\$1.5 million) from \$6.6 million to \$8.1 million from fiscal 2024 to 2025, which is the highest total since at least fiscal 2019 when excluding fiscal 2023 due to data errors. In addition to total institutional aid increasing year over year, the number of awards increased by 61.6% (767 awards) from 1,245 to 2,012 awards between fiscal 2024 and 2025. Excluding fiscal 2023, the amount awarded for merit scholarships has increased each year since fiscal 2019. In fiscal 2025, merit scholarships accounted for the majority of aid at 64%, followed by need-based aid at 22%, and athletic scholarships at 14%. Over time, merit scholarships have comprised larger proportions of total aid, and the proportion of need-based aid has declined. The proportion of aid for athletic scholarships has remained consistent between 13% and 15% of total aid.

To give students a better picture of outcomes at the program rather than at the institutional level, the U.S. Department of Education’s College Scorecard reports the median debt (excluding private and Parent PLUS loans) and median earnings five years after graduation as reported by the institutions. This information helps students consider the amount of federal debt they may incur and their ability to repay the loan after graduating. As shown in **Exhibit 9**, graduates from the registered nursing (\$103,809) and computer and information sciences (\$92,492) programs had the highest median earnings. While computer and information sciences graduates had the highest median federal debt (\$27,500), registered nursing graduates had the second lowest median federal debt (\$20,500). Sociology graduates had the lowest median salary five years after graduation (\$46,473) and the fourth highest median debt (\$22,578).

**Exhibit 9**  
**Undergraduate Programs by Median Federal Debt and Median Earnings Five Years After Graduation**  
**2018 and 2019 Cohorts**



Note: This data was collected from undergraduate students who received federal financial aid. Median debt and earnings were not reported for all majors.

Source: U.S. Department of Education, College Scorecard

## **Fiscal 2026**

### **Proposed Deficiency**

The fiscal 2027 budget includes a proposed deficiency appropriation totaling \$27.6 million across USM institutions and MSU replacing special funds with general funds due to a shortfall in the HEIF, of which BSU's share is \$816,846.

### **Actions to Address Reduced State Funding**

The fiscal 2026 budget as introduced included a 5%, or \$111.1 million, reduction to USM's State fund appropriation. Supplemental Budget No. 1 further reduced USM's appropriation by 2%, or \$44.4 million, for a total reduction of \$155.5 million. However, USM institutions received \$79.9 million to support general salary increases, and \$36.8 million was used to partially offset the reduction. To implement BSU's State fund reduction of \$3,789,813, the university took the following actions:

- eliminated 30 vacant faculty and staff positions (\$2,563,674);
- reduced funding for facilities renewal and deferred maintenance (\$676,139); and
- reduced funding for professional development (\$550,000).

### **Education and General Expenditures**

Since tuition and fee revenue in the allowance is based on enrollment projections, increases and decreases in enrollment can have a significant effect on an institution's revenues. Therefore, looking at the changes in expenditures by program areas between fiscal 2025 and 2026, when institutions know their fall enrollment, provides a more accurate picture of funding priorities. As shown in **Exhibit 10**, the following are major changes:

- institutional support experienced the largest year-over-year change, a decrease of \$9.3 million (25.0%). This decline was driven by the elimination of 30 vacant positions, consolidating contractual services, and renegotiating prices for these services;
- sales of auxiliary enterprises increased by \$6.5 million (23.5%) due to increased room and board fees and revenue from athletics and off-campus housing; and
- operation of maintenance and plant increased by \$5.6 million (37.0%) and was driven by several replacement and renewal initiatives, including HVAC repairs and modernizations, roadway repairs, replacement of boilers and chillers, and replacement of generators.

**Exhibit 10**  
**Budget Changes for Unrestricted Funds by Program**  
**Fiscal 2025-2026**  
**(\$ in Thousands)**

	<b><u>2025</u></b> <b><u>Actual</u></b>	<b><u>2026</u></b> <b><u>Working</u></b>	<b><u>2025-2026</u></b> <b><u>\$ Change</u></b>	<b><u>2025-2026</u></b> <b><u>% Change</u></b>
<b>Expenditures</b>				
Instruction	\$48,258	\$50,131	\$1,873	3.9%
Public Service	74	180	106	143.6%
Academic Support	17,276	20,008	2,732	15.8%
Student Services	13,816	13,991	175	1.3%
Institutional Support	37,309	27,979	-9,330	-25.0%
Operation and Maintenance of Plant	15,143	20,747	5,604	37.0%
Scholarships and Fellowships	6,576	9,320	2,744	41.7%
<b>E&amp;G Total</b>	<b>\$138,452</b>	<b>\$142,357</b>	<b>\$3,905</b>	<b>2.8%</b>
Auxiliary Enterprises	\$31,265	\$33,872	\$2,606	8.3%
<b>Total Expenditures</b>	<b>\$169,718</b>	<b>\$176,229</b>	<b>\$6,511</b>	<b>3.8%</b>
<b>Revenues</b>				
Tuition and Fees	\$49,478	\$52,328	\$2,850	5.8%
State Funds <sup>1</sup>	88,363	86,877	-1,486	-1.7%
Other	5,354	4,591	-763	-14.3%
<b>Total E&amp;G Revenues</b>	<b>\$143,195</b>	<b>\$143,796</b>	<b>\$601</b>	<b>0.4%</b>
Auxiliary Enterprises	\$27,714	\$34,235	\$6,520	23.5%
Transfer to/from Fund Balance	-1,191	-1,802	-610	51.2%
<b>Available Unrestricted Revenues</b>	<b>\$169,718</b>	<b>\$176,229</b>	<b>\$6,511</b>	<b>3.8%</b>

E & G: education and general

<sup>1</sup>State funds include general funds and Higher Education Investment Funds. The fiscal 2026 working appropriation includes proposed deficiencies.

Source: Governor's Fiscal 2027 Budget Books; Department of Legislative Services

## **Fiscal 2027 Proposed Budget**

As shown in **Exhibit 11**, total State support increases by \$87,597 (0.1%) in the fiscal 2027 allowance compared to the fiscal 2026 adjusted working appropriation. Despite the limited overall change in State support, there is a notable shift from general funds to special funds driven by BSU's share of the HBCU settlement in fiscal 2027 being supported by the CRF due to funding availability. In fiscal 2026, BSU's share of settlement funds were comprised of general funds. Overall, HBCU settlement funding for BSU decreases by \$1.8 million between the two fiscal years, due to declines in BSU's share of enrollment relative to the other institutions. This decrease is partially offset by an increase of \$1.0 million for statewide salary adjustments and \$1.5 million for upgrades to information technology infrastructure.

**Exhibit 11**  
**Proposed Budget**  
**Bowie State University**  
**(\$ in Thousands)**

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2026-2027</b>	<b>% Change</b>
	<b><u>Actual</u></b>	<b><u>Adjusted</u></b>	<b><u>Adjusted</u></b>	<b><u>Change</u></b>	<b><u>Prior Year</u></b>
General Funds	\$66,142	\$66,014	\$67,548	\$1,534	2.3%
General Salary Increase			1,031		
Fund Swap		817	-201		
HBCU Settlement Funds	15,120	16,319		-16,319	
<b>Total Adjusted General Funds</b>	<b>\$81,262</b>	<b>\$83,149</b>	<b>\$68,378</b>	<b>-\$14,771</b>	<b>-17.8%</b>
Special Funds					
HEIF	\$4,746	\$4,545	\$3,845	-\$700	-15.4%
Fund Swap		-817	201		
<b>HEIF Subtotal</b>	<b>\$4,746</b>	<b>\$3,728</b>	<b>\$4,046</b>	<b>\$318</b>	<b>8.5%</b>
HBCU Settlement Funds <sup>1</sup>	\$2,356		\$14,541	\$14,541	
<b>Total Special Fund</b>	<b>\$7,102</b>	<b>\$3,728</b>	<b>\$18,587</b>	<b>\$14,859</b>	<b>398.6%</b>
<b>Total State Operating Funds</b>	<b>\$88,363</b>	<b>\$86,877</b>	<b>\$86,965</b>	<b>\$88</b>	<b>0.1%</b>
Other Unrestricted Funds <sup>2</sup>	\$82,546	\$91,154	\$90,382	-\$772	-0.8%
Transfer to/from Fund Balance	-1,191	-1,802	-1,786	16	
<b>Net Unrestricted Funds</b>	<b>\$169,718</b>	<b>\$176,229</b>	<b>\$175,560</b>	<b>-\$669</b>	<b>-0.4%</b>
Restricted Funds	\$44,044	\$46,098	\$46,098		
CRRSSA/ARPA – Direct Federal Support	1,846				
<b>Total Restricted Funds</b>	<b>\$45,889</b>	<b>\$46,098</b>	<b>\$46,098</b>		<b>0.0%</b>
<b>Total Funds</b>	<b>\$215,607</b>	<b>\$222,327</b>	<b>\$221,659</b>	<b>-\$669</b>	<b>-0.3%</b>

ARPA: American Rescue Plan Act

CRRSSA: Coronavirus Response and Relief Supplemental Appropriations Act

HBCU: historically Black colleges and universities

HEIF: Higher Education Investment Fund

<sup>1</sup>The fiscal 2027 allowance contains special funds from the Cigarette Restitution Fund.

<sup>2</sup>Other unrestricted funds are comprised of tuition and fees, federal grants and contracts, sales and services of educational activities, sales and services of auxiliary enterprises, and other sources.

Note: Numbers may sum to total due to rounding. The fiscal 2026 working includes deficiencies. The fiscal 2027 allowance accounts for contingent reductions. The fiscal 2027 statewide salary adjustments are included in this agency's budget.

Source: Governor's Budget Books, Fiscal 2027, Department of Legislative Services



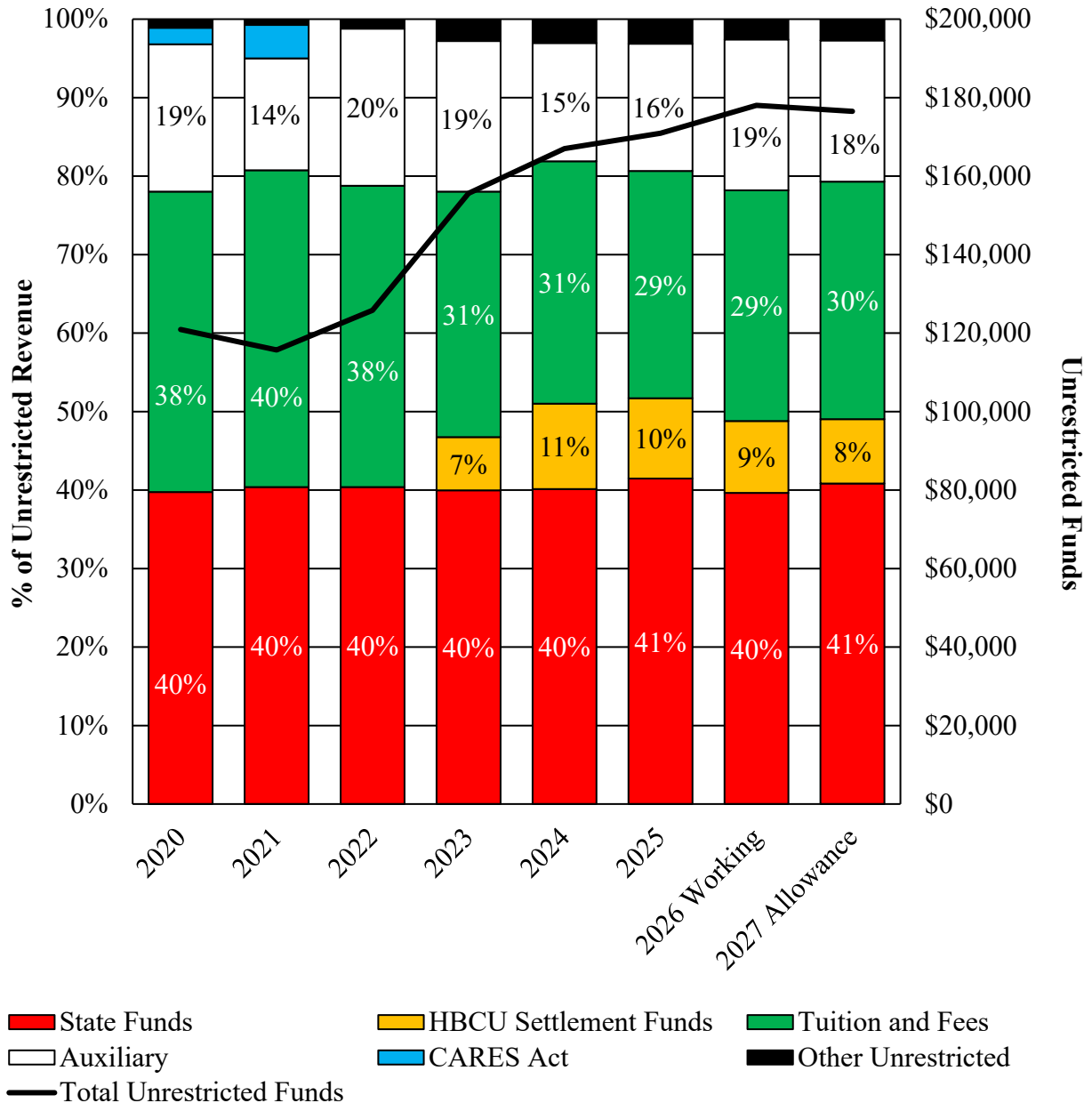
Language in the fFiscal 2027 Budget Bill would reduce general funds by \$6.8 million and appropriate special funds by the same amount contingent upon the enactment of legislation to partially decouple from certain tax provisions related to the OBBBA, which is anticipated to generate additional HEIF revenue, of which BSU's share is \$200,585. As alluded to previously, the year-over-year general fund decline of \$14.8 million is driven by HBCU settlement funds switching from general to special funds in fiscal 2027, which causes a \$16.3 million decrease in general funds.

Other unrestricted funds decline by \$771,859 year over year primarily due to sales and services of auxiliary enterprises decreasing by \$2,336,811, which is partially offset by tuition and fees increasing by \$1,326,098 and federal grants and contracts increasing by \$238,854. Restricted funds remain level year-over-year.

## **Unrestricted Revenue Sources**

As shown in **Exhibit 12**, State funds have consistently been 40% to 41% of BSU's revenue from fiscal 2020 to the 2027 allowance. Compared to fiscal 2020 through 2022, tuition and fees from fiscal 2023 to the 2027 allowance have comprised a smaller share of revenue, between 29% and 31%, which coincides with declining undergraduate enrollment. In addition, the allocation of HBCU settlement funds to BSU has led to higher combined shares of State support. Auxiliary revenue remained between 14% and 19% of total revenue throughout the period shown. The fiscal 2027 allowance anticipates a small increase in the overall proportion of State funds and tuition and fees compared to the fiscal 2026 working appropriation. However, the proportion of HBCU settlement funds and auxiliary revenue slightly decreases year over year.

**Exhibit 12**  
**Unrestricted Revenues by Fund Sources**  
**Fiscal 2020-2027**  
**(\$ in Thousands)**



CARES: Coronavirus Aid, Relief, and Economic Security  
HBCU: historically Black colleges and universities

Source: Governor's 2022-2027 Budget Books; Department of Legislative Services

## ***Personnel Data***

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	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 26-27</b>
	<b><u>Actual</u></b>	<b><u>Working</u></b>	<b><u>Allowance</u></b>	<b><u>Change</u></b>
Regular Positions	727.00	697.00	697.00	0.00
Contractual FTEs	<u>247.91</u>	<u>267.29</u>	<u>267.29</u>	<u>0.00</u>
<b>Total Personnel</b>	<b>974.91</b>	<b>964.29</b>	<b>964.29</b>	<b>0.00</b>

### ***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	25.32	3.63%
Positions and Percentage Vacant as of 12/31/25	99.0	14.2%
Vacancies Above Turnover	73.68	

- A total of 30 vacant positions were eliminated in fiscal 2026, 23 of which were faculty positions. The other 7 positions included grants accountants, managers, and coordinators.
- BSU's regular positions and contractual full-time equivalent positions in the fiscal 2027 allowance remain level with the fiscal 2026 working appropriation.

## ***Operating Budget Recommended Actions***

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1. Concur with Governor's allowance.

**Appendix 1**  
**Audit Findings**

Audit Period for Last Audit:	May 1, 2020 – February 29, 2024
Issue Date:	April 2025
Number of Findings:	3
Number of Repeat Findings:	0
% of Repeat Findings:	0%
Rating: (if applicable)	

**Finding 1:** BSU did not ensure that adjustments to student accounts were proper and did not refer delinquent accounts to the State's Central Collection Unit as required.

**Finding 2:** Redacted cybersecurity-related finding.

**Finding 3:** Redacted cybersecurity-related finding

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

**Appendix 2**  
**Object/Fund Difference Report**  
**Bowie State University**

<u>Object/Fund</u>	<u>FY 25 Actual</u>	<u>FY 26 Work Approp.</u>	<u>FY 27 Allowance</u>	<u>FY 26 - 27 \$ Change</u>	<u>% Change</u>
<b>Positions</b>					
01 Regular	727.00	697.00	697.00	0.00	0.0%
02 Contractual	247.91	267.29	267.29	0.00	0.0%
<b>Total Positions</b>	<b>974.91</b>	<b>964.29</b>	<b>964.29</b>	<b>0.00</b>	<b>0.0%</b>
<b>Objects</b>					
01 Salaries, Wages, and Fringe Benefits	\$91,852,830	\$89,235,353	\$90,334,143	\$1,098,790	1.2%
02 Technical and Special Fees	23,435,853	24,708,714	24,748,898	40,184	0.2%
03 Communications	730,179	475,712	475,712	0	0.0%
04 Travel	3,446,335	2,341,610	2,341,610	0	0.0%
06 Fuel and Utilities	4,253,303	4,595,064	4,850,064	255,000	5.5%
07 Motor Vehicle Operation and Maintenance	156,471	89,984	89,014	-970	-1.1%
08 Contractual Services	49,390,917	46,805,173	48,008,741	1,203,568	2.6%
09 Supplies and Materials	2,894,606	2,326,996	2,326,996	0	0.0%
10 Equipment – Replacement	518,103	869,504	869,504	0	0.0%
11 Equipment – Additional	3,222,258	3,239,231	3,239,231	0	0.0%
12 Grants, Subsidies, and Contributions	27,815,698	29,884,517	28,106,458	-1,778,059	-5.9%
13 Fixed Charges	5,163,828	11,283,624	9,012,843	-2,270,781	-20.1%
14 Land and Structures	2,726,853	6,471,706	6,224,094	-247,612	-3.8%
<b>Total Objects</b>	<b>\$215,607,234</b>	<b>\$222,327,188</b>	<b>\$220,627,308</b>	<b>-\$1,699,880</b>	<b>-0.8%</b>
<b>Funds</b>					
40 Current Unrestricted Funds	\$169,717,869	\$176,228,791	\$174,528,911	-\$1,699,880	-1.0%
43 Current Restricted Funds	45,889,365	46,098,397	46,098,397	0	0.0%
<b>Total Funds</b>	<b>\$215,607,234</b>	<b>\$222,327,188</b>	<b>\$220,627,308</b>	<b>-\$1,699,880</b>	<b>-0.8%</b>

Note: The fiscal 2026 appropriation includes proposed deficiency appropriations. The fiscal 2027 allowance does not include contingent reductions or statewide salary adjustments budgeted within the Department of Budget and Management.

### Appendix 3 Fiscal Summary Bowie State University

<u>Program/Unit</u>	<u>FY 25 Actual</u>	<u>FY 26 Working Appropriation</u>	<u>FY 27 Allowance</u>	<u>FY 26 - 27 \$ Change</u>	<u>% Change</u>
01 Instruction	\$48,841,325	\$50,381,640	\$51,738,648	\$1,357,008	2.7%
02 Research	5,318,324	3,135,192	3,192,010	56,818	1.8%
03 Public Service	1,030,926	801,445	805,700	4,255	0.5%
04 Academic Support	35,376,710	38,270,875	38,285,908	15,033	0.0%
05 Student Services	16,142,052	16,675,508	16,651,248	-24,260	-0.1%
06 Institutional Support	39,023,311	30,316,715	31,284,032	967,317	3.2%
07 Operation and Maintenance of Plant	15,144,160	21,609,710	21,824,677	214,967	1.0%
08 Auxiliary Enterprises	31,265,434	33,871,536	31,358,577	-2,512,959	-7.4%
17 Scholarships and Fellowships	23,464,992	27,264,567	25,486,508	-1,778,059	-6.5%
<b>Total Expenditures</b>	<b>\$215,607,234</b>	<b>\$222,327,188</b>	<b>\$220,627,308</b>	<b>-\$1,699,880</b>	<b>-0.8%</b>
Current Unrestricted Funds	\$169,717,869	\$176,228,791	\$174,528,911	-\$1,699,880	-1.0%
Current Restricted Funds	45,889,365	46,098,397	46,098,397	0	0.0%
<b>Total Appropriations</b>	<b>\$215,607,234</b>	<b>\$222,327,188</b>	<b>\$220,627,308</b>	<b>-\$1,699,880</b>	<b>-0.8%</b>

Note: The fiscal 2026 appropriation includes proposed deficiency appropriations. The fiscal 2027 allowance does not include contingent reductions or statewide salary adjustments budgeted within the Department of Budget and Management.