

R30B26
Frostburg State University
University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$26,434	\$29,667	\$30,843	\$1,175	4.0%
Other Unrestricted Funds	46,816	48,369	47,569	-800	-1.7%
Total Unrestricted Funds	73,250	78,037	78,412	375	0.5%
Restricted Funds	<u>5,927</u>	<u>7,124</u>	<u>7,124</u>	<u>0</u>	<u>0.0%</u>
Total Funds	\$79,178	\$85,160	\$85,535	\$375	0.4%

- General funds increase \$1.2 million, or 4% over fiscal 2007. However, other unrestricted funds decline \$0.8 million due to a decrease in tuition and fee revenues. When including all funds, Frostburg State University (FSU) receives an additional \$0.4 million, or 0.4% above fiscal 2007.
- Health insurance costs decline due to one-time savings. When adjusting for these savings, total funds at FSU available for fiscal 2008 increase \$1.7 million, or 2.1%.

Personnel Data

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>
Regular Positions	673.00	677.00	677.00	0.00
Contractual FTEs	<u>180.70</u>	<u>145.60</u>	<u>145.60</u>	<u>0.00</u>
Total Personnel	853.70	822.60	822.60	0.00

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	30.74	4.54%
Positions Vacant as of 12/31/06	45.00	6.60%

- There are no new positions in the fiscal 2008 allowance.

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

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Analysis in Brief

Major Trends

Teaching Graduates Employed in Maryland Schools Increases; Enrollment Declines: The number of students who completed their education training and became employed in Maryland schools in fiscal 2006 increased to 102. However, enrollment in the program decreased to 670 students.

Retention Rates Remain Inconsistent; Graduation Rates of African American Students Continue to Increase: The retention rate of African American students continues to exceed that of all students. However, both rates decreased in fiscal 2006. The graduation rate of African American students sharply increased in fiscal 2006. However, the graduation rate of all students slightly declined. The resulting gap is small.

Issues

Enrollment Levels Decline: Enrollment has decreased since fiscal 2004. All segments of students have decreased in fall 2006 except for incoming freshman. However, the increase in incoming freshmen was not enough to counteract the decrease in all other segments.

Affordability Remains an Issue: Resident undergraduate tuition has been frozen for a second consecutive year. However, mandatory fees will increase 14.2% in fiscal 2008. Institutional aid at Frostburg is 48% need-based aid and 52% merit and mission.

Personnel Study Continues: Filled regular positions at Frostburg in fiscal 2007 exceed the fiscal 2002 level for the first time. The fiscal 2008 allowance does not include additional positions.

Recommended Actions

1. Concur with Governor's allowance.

R30B26
Frostburg State University
University System of Maryland

Operating Budget Analysis

Program Description

Frostburg State University (FSU) is a regional, largely residential university. The university attracts students from across Maryland and nearby states. Approximately half of FSU's students are from Allegany, Garrett, Washington, and Frederick counties. Students rank in the top one-third of their high school or community college class.

Academic programs at the baccalaureate and master's level build upon a strong liberal arts foundation and are responsive to regional and State needs. Degree programs emphasize education, business, environmental studies, and the creative and performing arts.

FSU helps meet the workforce needs of the State in information technology and teaching, and it is seeking to expand undergraduate and graduate programs in these areas. The institution also promotes economic development in Western Maryland by working with Allegany County to attract businesses.

Performance Analysis: Managing for Results

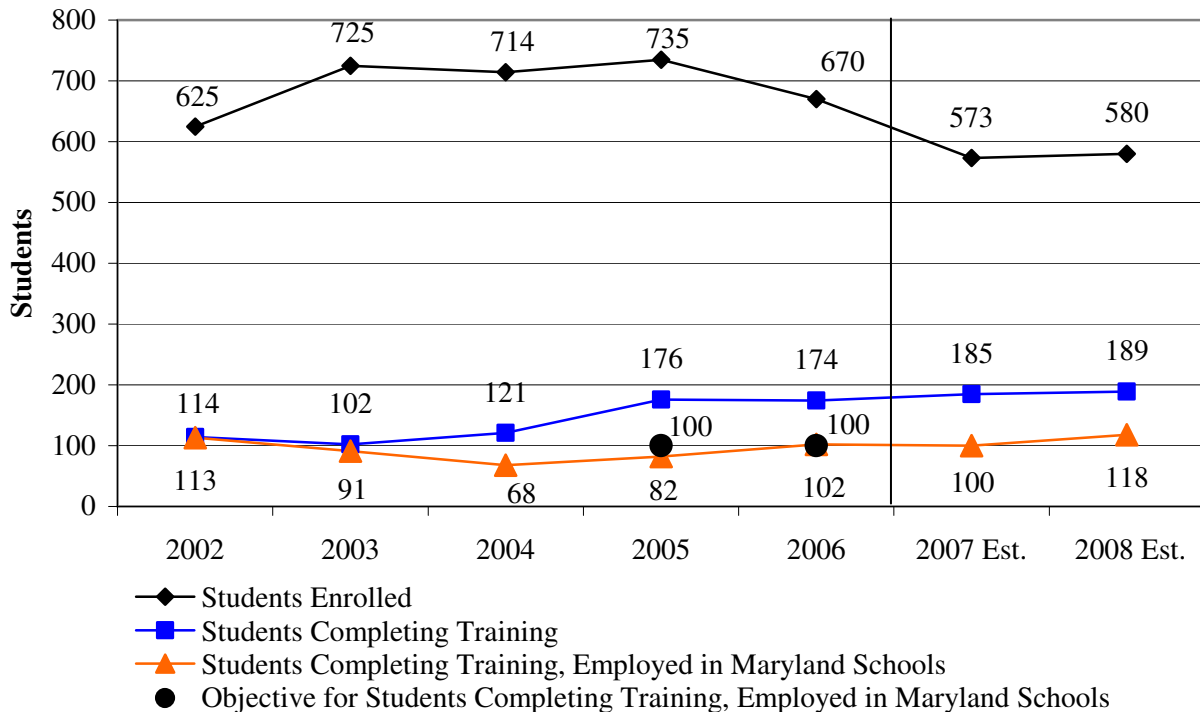
Teaching Graduates Employed in Maryland Schools Increases; Enrollment Declines

FSU has a goal of meeting the critical workforce needs in the region and the State. Teaching is one of these workforce needs. **Exhibit 1** shows the number of students enrolled in teacher training programs and employed in Maryland schools. The number of teacher education students that have completed training and are employed in Maryland schools has increased to 102 in fiscal 2006 from 82 in 2005. However, enrollment in the teacher education program at FSU has decreased. In fiscal 2005 there were 735 students enrolled and in fiscal 2006 there were 670 students enrolled. FSU attributes this decrease to the overall decline in enrollment at FSU, which will be discussed further in Issue 1 of this analysis. This decline includes transfer students, which has impacted enrollment in teacher education programs.

Retention Rates Remain Inconsistent; Graduation Rates of African American Students Continue to Increase

Two other goals of FSU are to provide access to higher education for residents of Maryland and to continue efforts to create an environment that prepares students to live and work in a diverse society. One way to measure this is to track the two-year retention rates and six-year graduation rates of all students and African American students. In terms of diversity, African American undergraduate students now comprise 14.8% of the student body. This is an increase from 12.7% in fiscal 2005. FSU has also been successful in retaining and graduating African American students.

Exhibit 1
FSU Students Enrolled in and Graduating from
Teacher Training Programs Employed in Maryland Schools
Fiscal 2002-2008



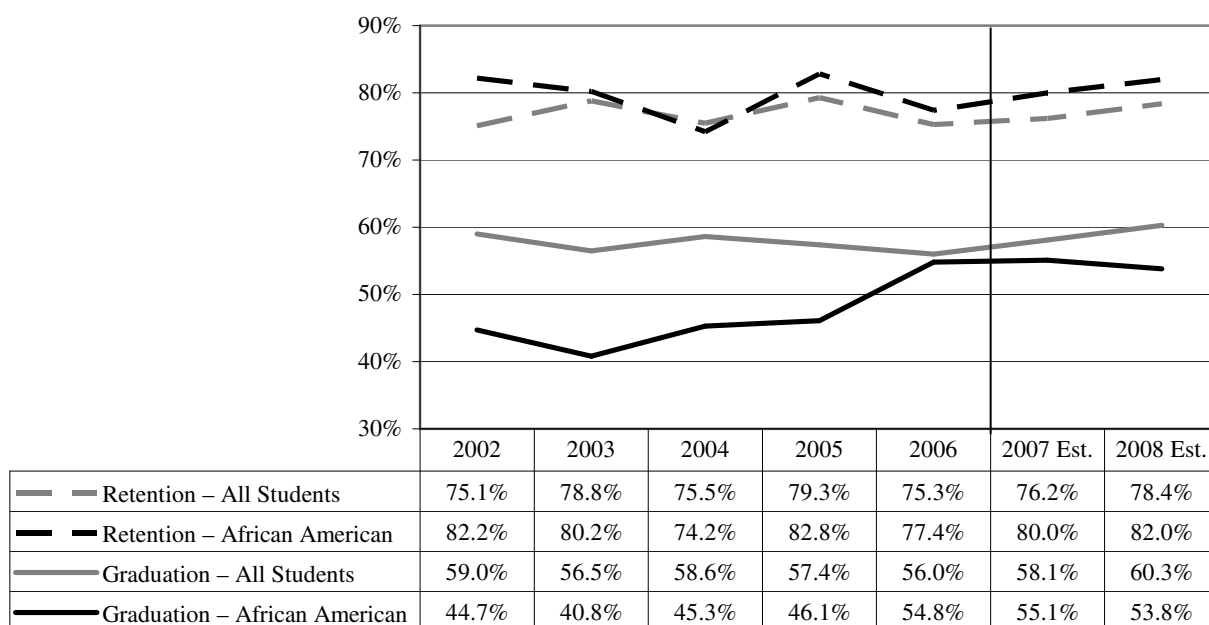
Source: Governor's Budget Books, Fiscal 2008

As shown in **Exhibit 2**, the second year retention rate of African American students continues to exceed that of all students. In fiscal 2006, the African American retention rate was 77.4% and 75.3% for all students. Overall, the retention rates continue to be inconsistent from year to year. In fiscal 2005, the African American retention rate was 82.8% compared to 79.3% for all students. FSU attributes the decrease in retention rates to an increase in academic dismissals and unexplained voluntary withdrawals of first-time students who enrolled in the fall of 2004.

The six-year graduation rate of all students also decreased in fiscal 2006. However, FSU reports that the 1.4 percent point decrease is within normal variance. The graduation rate of African American students continues to increase for the third consecutive year. In fiscal 2005 the rate was 46.1% and in fiscal 2006 the rate was 54.8%. This has resulted in a decreased gap in graduation rates from 11.3 percentage points to 1.2 percentage points.

The President should comment on the cause of the declining retention rates and steps taken to improve this measure. In addition the President should comment on the improvement in graduation rates among African American students and why this trend has not resulted in an overall improvement in graduation rates.

Exhibit 2
Graduation and Retention Rates
All Students and African American Students
Fiscal 2002-2008



Source: Governor's Budget Books, Fiscal 2008

Governor's Proposed Budget

The general fund allowance for fiscal 2008 is \$1.2 million above the fiscal 2007 working appropriation, an increase of 4%, as shown in **Exhibit 3**. The additional general funds include the adjustment for fiscal 2007 enrollment attainment. In fiscal 2007, Frostburg did not meet its enrollment target. Therefore, \$77,158 was deducted from the fiscal 2008 general fund allowance. There is a one-time savings in health insurance that frees additional funds. The general fund portion of the one-time savings is approximately \$1.1 million. Therefore, total new general funds that are available for expenditure in fiscal 2008 are \$2.2 million, or a 7.8% increase. This includes approximately \$0.8 million so that resident undergraduate tuition may be frozen in fiscal 2008. The majority of remaining new general funds will go toward current services costs. This includes merit increases, health inflation, retirement, academic revenue bond debt service, project management fees, utility inflation, financial aid, and facility renewal. Frostburg is also receiving \$0.2 million for enhancements in fiscal 2008. Frostburg expects to spend these enhancement funds on workforce development and partnerships with regional agencies. Some proposed uses include promoting new technology-based business in Western Maryland; developing new degree programs in engineering, nursing, and applied science, among others; and expanding teacher preparation in science, technology, and math.

Exhibit 3
Governor's Proposed Budget
Frostburg State University
(\$ in Thousands)

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$26,434	\$29,667	\$30,843	\$1,175	4.0%
Other Unrestricted Funds	46,816	48,369	47,569	-800	-1.7%
Total Unrestricted Funds	73,250	78,037	78,412	375	0.5%
Restricted Funds	5,927	7,124	7,124	0	0.0%
Retiree Health Adjustment *		<u>-1,353</u>		<u>1,353</u>	
Total Funds	\$79,178	\$83,807	\$85,535	\$1,728	2.1%

*The retiree health insurance adjustment in fiscal 2007 amounts to an additional \$1.4 million that is available for expenditure in fiscal 2008.

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

Other unrestricted funds decrease \$0.8 million in fiscal 2008. This is due to a decrease in tuition and fee revenues. Frostburg reports that the fiscal 2008 enrollment projections were adjusted to more closely align with the actual mix of the student body. When this adjustment was combined with the resident undergraduate tuition freeze and no increase in the number of students, tuition and fee revenue is expected to decrease in fiscal 2008. Considering all increases and decreases, including a \$0.1 million transfer to fund balance, total unrestricted funds increase 0.5%. Restricted funds remain unchanged from fiscal 2007 at \$7.1 million.

An additional \$1.4 million in total funds is available for expenditure in fiscal 2008 due to one-time savings in health insurance. When considering these savings, the total budget for Frostburg increases by \$1.7 million, or 2.1%.

Exhibit 4 shows budget changes by program. Only unrestricted funds are included. The largest increase is in operation and maintenance of plant, which increases \$1.0 million, or 10.0% over fiscal 2007. This is due to a projected increase in electricity costs of 15.0% as well as increases in water and sewage prices for the city of Frostburg. The only other budget program that is expected to increase is scholarships and fellowships. This program increases \$0.3 million, or 8.5%. This increase will be used for undergraduate students. All other budget programs decrease or remain the same.

Exhibit 4
FSU Budget Changes for Unrestricted Funds by Program
Fiscal 2006-2008
(\$ in Thousands)

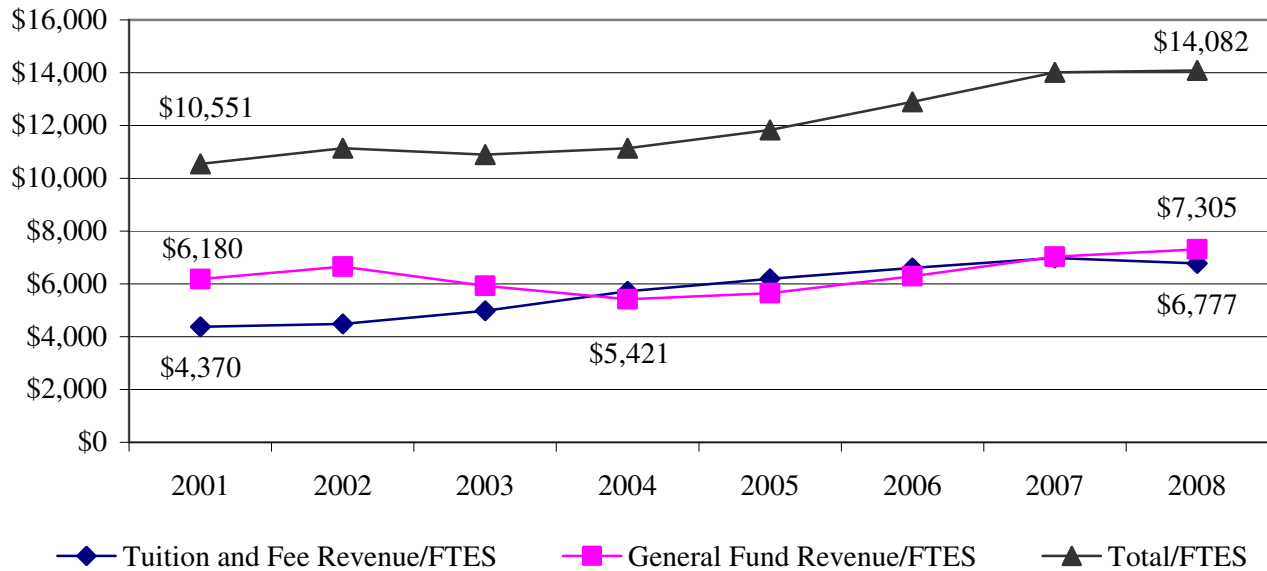
	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Working</u>	<u>FY 06-07</u> <u>% Change</u>	<u>FY 2008</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>FY 07-08</u> <u>% Change</u>
Expenditures						
Instruction	\$24,063	\$26,806	11.4%	\$26,447	-\$359	-1.3%
Public Service	47	15	-68.0%	15	0	0.0%
Academic Support	7,384	7,860	6.4%	7,833	-27	-0.3%
Student Services	3,656	3,612	-1.2%	3,555	-57	-1.6%
Institutional Support	7,186	8,298	15.5%	8,119	-179	-2.2%
Operation and Maintenance of Plant	9,347	9,642	3.2%	10,609	967	10.0%
Scholarships and Fellowships	3,614	3,553	-1.7%	3,854	302	8.5%
Education and General Total	\$55,298	\$59,786	8.1 %	\$60,433	\$648	1.1%
Auxiliary Enterprises	\$17,952	\$18,251	1.7%	\$17,979	-\$272	-1.5%
Grand Total	\$73,250	\$78,037	6.5%	\$78,412	\$375	0.5%
Revenues						
Tuition and Fees	\$27,798	\$29,488	6.1%	\$28,611	-\$877	-3.0%
General Funds	26,434	29,667	12.2%	30,843	1,175	4.0%
Other Unrestricted Funds	2,287	1,702	-25.6%	1,702	0	0.0%
Subtotal	\$56,519	\$60,858	7.7 %	\$61,155	\$298	0.5%
Auxiliary Enterprises	\$17,509	\$17,289	-1.3%	\$17,367	\$77	0.4%
Transfer (to)/from Fund Balance	-777	-110	-85.8%	-110	0	0.0%
Grand Total	\$73,250	\$78,037	6.5%	\$78,412	\$375	0.5%

Note: Unrestricted funds only. All programs.

Source: Governor's Budget Books, Fiscal 2008

Exhibit 5 shows the general fund revenue and tuition and fee revenue per full-time equivalent student (FTES) from fiscal 2001 to 2008. In fiscal 2004, tuition and fee revenue per FTES surpassed general fund revenue per FTES. In fiscal 2007, this trend reversed. In fiscal 2008, general fund revenue per FTES is expected to be \$7,305. This is higher than the expected tuition and fee revenue per FTES (\$6,777). This is largely due to two factors – a freeze in tuition rates and a decrease in tuition and fee revenue in fiscal 2008. The combined revenue per FTES is expected to reach \$14,082.

Exhibit 5
Tuition and Fee and General Fund Revenues Per FTES
Fiscal 2001-2008



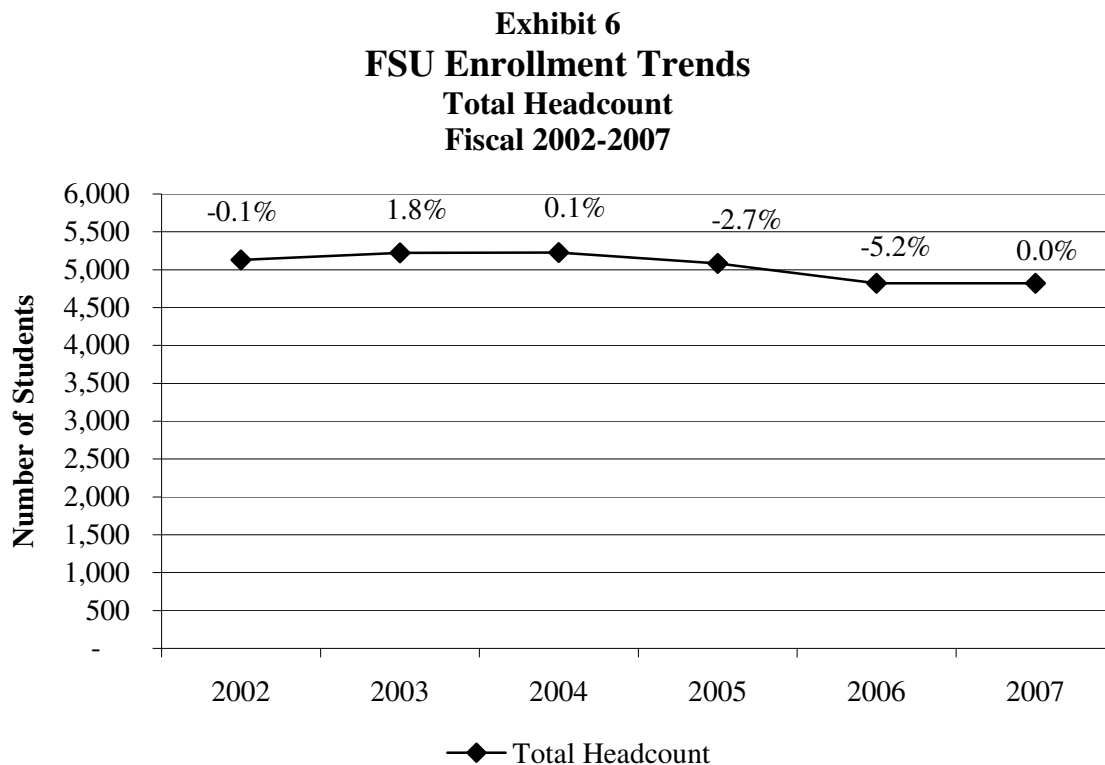
FTES: Full-time Equivalent Student

Source: Governor's Budget Books, Fiscal 2008

Issues

1. Enrollment Levels Decline

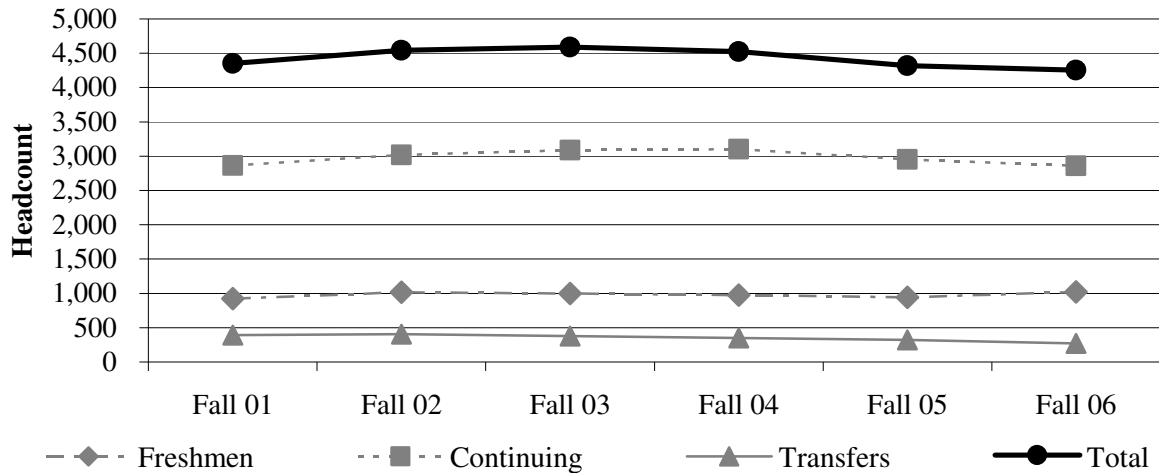
Frostburg has experienced a decline in headcount enrollment since fiscal 2004. **Exhibit 6** shows the detail. The highest growth rate (1.8%) during the timeframe shown in the exhibit occurred in fiscal 2003. Headcount enrollment increased slightly in fiscal 2004. Headcount enrollment then decreased 2.7% in fiscal 2005 and 5.2% in fiscal 2006. It is expected to remain steady in fiscal 2007 and 2008.



Source: Governor's Budget Books, Fiscal 2004-2008

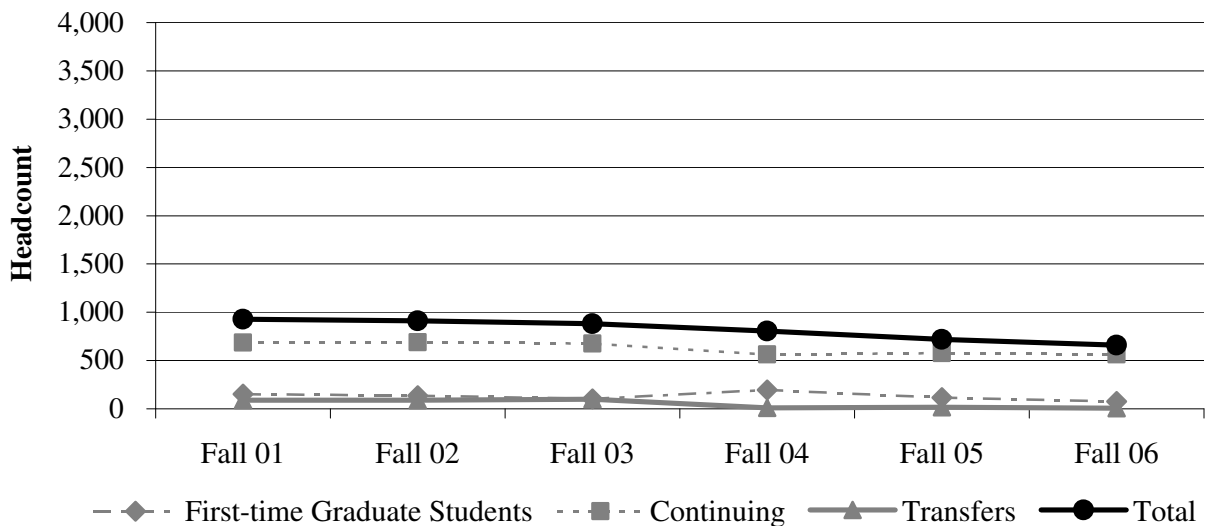
To understand the underlying causes of the decrease in enrollment, **Exhibit 7** and **Exhibit 8** show the breakdown of undergraduate and graduate headcount enrollment since fall 2001. In terms of undergraduate enrollment, the number of freshmen and transfer students started to decline in fall 2004. Headcount enrollment of continuing students started to decrease in fall 2005. Enrollment of these categories of students continued to decline through fall 2006 with the exception of freshmen. More freshmen attended Frostburg in the fall 2006 semester than in the prior fall semester. However, this recovery was not enough to cause an increase in the total undergraduate headcount enrollment for the fall 2006 semester. In total, undergraduate students were 82% of the student body in fall 2001 and 87% in fall 2006.

Exhibit 7
Undergraduate Headcount Enrollment
Fall 2001-2006



Source: Frostburg State University

Exhibit 8
Graduate Headcount Enrollment
Fall 2001-2006



Source: Frostburg State University

Exhibit 8 shows the breakdown of graduate headcount enrollment from fall 2001 to 2006. Total graduate enrollment has been declining since fall 2001. The first-time graduate student enrollment increased slightly in fall 2004. However, it has been declining ever since. The number of graduate transfer students declined in fall 2004 and has remained low. The number of continuing graduate students has been declining since fall 2003. In total, graduate students were 18% of the total enrollment in fall 2001 and 13% in fall 2006.

The President should comment on the decreasing enrollment at Frostburg and what steps are being taken to reverse this trend.

2. Affordability Remains an Issue

Maryland was awarded another F for affordability in *Measuring Up 2006*, produced by the National Center for Public Policy and Higher Education. The report measures whether students and families can afford to pay for a postsecondary education given income levels, financial aid, and the types of colleges and universities in the State.

Resident Undergraduate Tuition Frozen; Moderately High Fee Increase

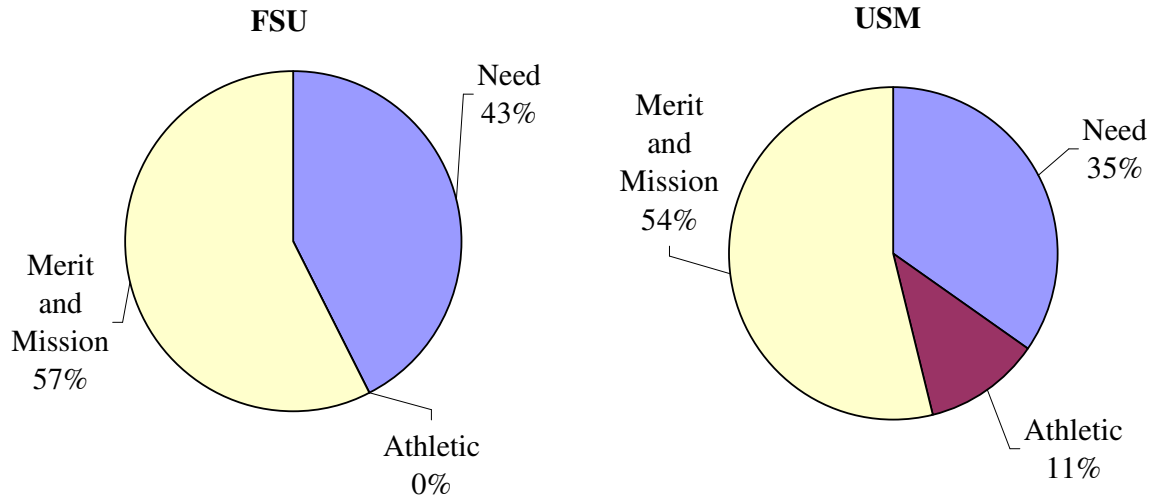
A factor that directly affects affordability is tuition and fee rates. The fiscal 2008 allowance provides general funds so that resident undergraduate tuition may be frozen at the University System of Maryland (USM) institutions. The resident undergraduate tuition has been frozen since fiscal 2006. However, fees are part of the total cost to the student, and they have not been frozen. Mandatory fees will increase \$198, or 14.2%, in fiscal 2008 due to an increase in two auxiliary fees: the athletic fee and the auxiliary facility fee. The athletic fee increased due to current services costs. The facility fee increase is the last of the planned increases related to the renovation and expansion of the student union. When including tuition and mandatory fees, the cost to a Frostburg resident undergraduate student has increased 5.8% since fiscal 2006. This is higher than the average USM increase of 2.9%.

Distribution of Types of Institutional Aid

Another factor that affects affordability is financial aid. Categories of financial aid include merit, need, athletic, and mission. Data on funding is available only in categories of need, athletic, and combined merit and mission. Efforts have been made to increase the amount of need-based aid that is available to students.

In fiscal 2007, the majority of institutional aid at Frostburg remains in the merit and mission category (57%), and 43% goes to need, as shown in **Exhibit 9**. Frostburg has no athletic aid. Frostburg's proportion of need-based aid is higher than it is for USM as a whole (35%). The proportion of merit and mission is also more than it is for USM as a whole (54%). In terms of dollars spent on institutional aid, \$1.1 million is expected to be spent in fiscal 2007 for need-based aid, \$1.5 million for merit/mission aid. Institutional aid is one kind of aid students receive and may be accompanied by State and federal aid.

Exhibit 9
Institutional Financial Aid
Fiscal 2007



	<u>Need</u>	<u>Athletic</u>	<u>Merit and Mission</u>
Frostburg State University	\$1,081,095	\$0	\$1,457,905
USM Total	\$32,589,592	\$10,654,292	\$50,592,240

Source: University System of Maryland

The Maryland Higher Education Commission is in the process of developing a Financial Aid Information System (FAIS) database. FAIS data collected provides a profile of those students receiving financial aid. FAIS data has information for institutional aid awarded at Frostburg in fiscal 2005 for students that filled out a Free Application for Federal Student Aid to determine a student's expected family contribution (EFC). In general, the lower a student's EFC, the greater a student's financial need. Certain students with very low family income automatically qualify for a \$0 EFC, *i.e.* no family contribution. **Exhibit 10** shows the percent of the awards made for need-based aid and other types of institutional aid by EFC category. The majority of need-based aid awards in fiscal 2005 went to students with an EFC below \$5,000. This corresponds with what would be expected based on Pell grant data. Frostburg has an above average percentage of students who receive federal Pell grants, which are given to students with an EFC of \$3,850 or less. Pell grants are an indicator of the degree of financial need of students. In fiscal 2005, 25% of total headcount enrollment at Frostburg received Pell grants. This is above the public four-year institution average of 23%. However, students with an EFC below \$5,000 received about one-third of other institutional aid while students with an EFC of \$5,000 or more accounted for nearly two-thirds (65.7%) of other institutional aid.

The President should comment on future plans to award aid to students with greater financial need as well as whether a student's EFC is a factor in what type of and how much institutional aid is awarded.

Exhibit 10
Recipients of Institutional Financial Aid by EFC
Fiscal 2005

	<u>Need-based</u>	<u>Other</u>
\$0	13.7%	8.2%
\$1 thru \$2,499	31.2%	11.8%
\$2,500 thru \$4,999	35.8%	14.3%
\$5,000 thru \$9,999	17.3%	19.5%
\$10,000 thru \$19,999	1.7%	27.1%
\$20,000 plus	0.3%	19.1%

Note: Other includes merit and mission, athletic and other institutional aid. Work study is not included.

EFC: Expected Family Contribution

Source: Maryland Higher Education Commission: Financial Aid Information System

3. Personnel Study Continues

The composition of Frostburg's personnel has changed since fiscal 2002, as shown in **Exhibit 11**. The data in this exhibit reflects filled regular positions only. In terms of total personnel, Frostburg has 630 filled positions in fiscal 2007. This is 16 more positions than in fiscal 2002, prior to cost containment measures. In fiscal 2007, instructional personnel – who fulfill Frostburg's core mission – account for the largest share of the filled positions (36.6%). This has decreased from 38.7% in fiscal 2002. The next largest share in fiscal 2007 is institutional support (17.2%). However, this has also slightly decreased from 17.4% in fiscal 2002. The largest increase in share of total personnel from fiscal 2002 was in academic support. In fiscal 2007, academic support personnel accounted for 12.1% (or 76 positions) and accounted for 9.8% (or 60 positions) in fiscal 2002.

The President should comment on the significant growth in academic support positions since fiscal 2002.

The Department of Legislative Services also reviewed personnel by faculty, exempt, and non-exempt categories. Of the 630 filled regular positions at Frostburg in fiscal 2007, 33% are classified as faculty. This is lower than the systemwide total, which is 38.1% faculty. Exempt personnel, who generally are higher-paid administrators and managers and are exempt from overtime pay, make up 27.1% of personnel at Frostburg, which is less than the systemwide total of 34.6%. Non-exempt personnel make up 39.9% of the positions at Frostburg. Systemwide, 27.3% of personnel are non-exempt.

The fiscal 2008 budget calls for a vacancy rate of 4.54%, or 30.74 positions. The fiscal 2007 budget allows for a vacancy rate of 2.99%, but Frostburg has a vacancy rate of 6.6%, or 45 positions, as of December 31, 2006.

Exhibit 11
FSU Full-time Equivalent Personnel by Budget Program
Filled Regular Positions Only
Fiscal 2002, 2006, and 2007

	2002		2006		2007		Change in
		% of		% of		% of	Share of
	<u>FTEs</u>	<u>Total FTEs</u>	<u>FTEs</u>	<u>Total FTEs</u>	<u>FTEs</u>	<u>Total FTEs</u>	<u>Total 2002-2007</u>
Instruction	238	38.7%	231	38.1%	231	36.6%	-2.1
Public Service	13	2.1%	14	2.3%	18	2.9%	0.8
Academic Support	60	9.8%	66	10.9%	76	12.1%	2.3
Student Services	41	6.7%	39	6.4%	42	6.7%	0.0
Institutional Support	107	17.4%	107	17.6%	108	17.2%	-0.2
Operations and Maintenance of Plant	88	14.3%	77	12.7%	80	12.7%	-1.6
Auxiliary	67	10.9%	73	12.0%	75	11.9%	1.0
Total	614		607		630		

Notes: Data are for filled positions only. All data is self-supported and unaudited.

Source: Frostburg State University

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets Frostburg State University (\$ in Thousands)

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2006					
Legislative Appropriation	\$26,027	\$47,163	\$73,189	\$6,888	\$80,077
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	408	434	842	451	1,292
Reversions and Cancellations	0	-781	-781	-1,411	-2,192
Actual Expenditures	\$26,434	\$46,816	\$73,250	\$5,927	\$79,178
Fiscal 2007					
Legislative Appropriation	\$28,729	\$47,858	\$76,587	\$6,731	\$83,318
Budget Amendments	938	511	1,449	393	1,842
Working Appropriation	\$29,667	\$48,369	\$78,037	\$7,124	\$85,160

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

Fiscal 2006

For fiscal 2006, general funds increased a total of \$0.4 million through budget amendments. This amount included \$0.3 million for a State employee cost-of-living adjustment (COLA) and an increase of \$89,301 to realign health insurance expenditures with projections. Other unrestricted funds increased \$0.4 million, also through budget amendments. This net amount included a \$0.5 million increase due to sales and services of auxiliary enterprises and sales and services of educational activities and a decrease of \$90,283 from other sources.

Restricted funds increased a net amount of \$0.5 million through budget amendment. Increases included \$0.6 million due to State, local, and private grants and contracts as well as an increase in endowment investment income. Decreases included \$0.2 million in federal grants and contracts.

At the end of fiscal 2006, cancellations for unrestricted funds amounted to \$0.8 million because of having more vacant positions than anticipated. As of June 30, 2006, there were 57 vacant positions. The \$0.8 million was transferred to fund balance. Cancellations for restricted funds amounted to \$1.4 million because less money was spent in fiscal 2006 than anticipated. The grants that resulted in the \$1.4 million were multi-year grants, and the funding is anticipated to be spent in fiscal 2007.

Fiscal 2007

For fiscal 2007, general funds were increased \$0.9 million through budget amendment for a State employee COLA and to reflect the reallocation of general funds to balance health cost savings.

Other unrestricted funds increased \$0.5 million through budget amendment. Increases included \$0.4 million in sales and services of auxiliary enterprises, \$0.1 million in investment income, and \$15,000 in sales and services of educational activities related to summer planning conference fees.

Restricted funds increased \$0.4 million through budget amendment. Increases included \$0.4 million in federal grants and contracts, \$0.4 million in private grants and contracts, and \$0.1 million in miscellaneous income. Decreases include \$0.5 million in State grants and contracts.

**Object/Fund Difference Report
USM – Frostburg State University**

<u>Object/Fund</u>	<u>FY06 Actual</u>	<u>FY07 Working Appropriation</u>	<u>FY08 Allowance</u>	<u>FY07-FY08 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	673.00	677.00	677.00	0	0%
02 Contractual	180.70	145.60	145.60	0	0%
Total Positions	853.70	822.60	822.60	0	0%
Objects					
01 Salaries and Wages	\$ 42,094,859	\$ 47,088,000	\$ 46,048,854	-\$ 1,039,146	-2.2%
02 Technical and Spec. Fees	6,983,897	5,971,544	5,971,544	0	0%
03 Communication	322,919	797,851	798,029	178	0%
04 Travel	778,839	654,154	654,154	0	0%
06 Fuel and Utilities	3,849,778	4,055,000	4,700,000	645,000	15.9%
07 Motor Vehicles	389,478	292,878	297,202	4,324	1.5%
08 Contractual Services	5,319,145	5,620,465	5,592,277	-28,188	-0.5%
09 Supplies and Materials	4,925,862	5,470,434	5,508,352	37,918	0.7%
10 Equip – Replacement	424,748	762,607	762,607	0	0%
11 Equip – Additional	1,160,554	1,068,905	1,068,905	0	0%
12 Grants, Subsidies, and Contributions	6,454,760	6,723,441	7,024,941	301,500	4.5%
13 Fixed Charges	5,528,837	5,558,385	5,663,161	104,776	1.9%
14 Land and Structures	944,002	1,096,336	1,445,172	348,836	31.8%
Total Objects	\$ 79,177,678	\$ 85,160,000	\$ 85,535,198	\$ 375,198	0.4%
Funds					
40 Unrestricted Fund	\$ 73,250,407	\$ 78,036,500	\$ 78,411,698	\$ 375,198	0.5%
43 Restricted Fund	5,927,271	7,123,500	7,123,500	0	0%
Total Funds	\$ 79,177,678	\$ 85,160,000	\$ 85,535,198	\$ 375,198	0.4%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.

Fiscal Summary
USM – Frostburg State University

<u>Program/Unit</u>	<u>FY06 Actual</u>	<u>FY07 Wrk Approp</u>	<u>FY08 Allowance</u>	<u>Change</u>	<u>FY07 - FY08 % Change</u>
01 Instruction	\$ 24,113,121	\$ 26,886,265	\$ 26,526,920	-\$ 359,345	-1.3%
03 Public Service	2,609,166	3,332,559	3,332,559	0	0%
04 Academic Support	7,392,012	7,869,967	7,843,383	-26,584	-0.3%
05 Student Services	3,673,329	3,636,698	3,580,016	-56,682	-1.6%
06 Institutional Support	7,192,765	8,309,217	8,130,479	-178,738	-2.2%
07 Operation and Maintenance of Plant	9,347,211	9,642,977	10,610,415	967,438	10.0%
08 Auxiliary Enterprises	17,982,051	18,285,935	18,013,544	-272,391	-1.5%
17 Scholarships and Fellowships	6,868,023	7,196,382	7,497,882	301,500	4.2%
Total Expenditures	\$ 79,177,678	\$ 85,160,000	\$ 85,535,198	\$ 375,198	0.4%
Unrestricted Fund	\$ 73,250,407	\$ 78,036,500	\$ 78,411,698	\$ 375,198	0.5%
Restricted Fund	5,927,271	7,123,500	7,123,500	0	0%
Total Appropriations	\$ 79,177,678	\$ 85,160,000	\$ 85,535,198	\$ 375,198	0.4%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.