

R30B28
University of Baltimore
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	\$22,710	\$26,242	\$27,336	\$1,094	4.2%
Other Unrestricted Funds	49,060	48,554	51,219	2,665	5.5%
Total Unrestricted Funds	71,770	74,796	78,555	3,759	5.0%
Restricted Funds	<u>6,620</u>	<u>8,351</u>	<u>8,351</u>	<u>0</u>	<u>0.0%</u>
Total Funds	\$78,390	\$83,147	\$86,906	\$3,759	4.5%

- General funds increase \$1.1 million, or 4.2% over fiscal 2007.
- Other unrestricted funds increase \$2.7 million, or 5.5% over fiscal 2007.
- After adjusting for one-time health insurance savings, the underlying growth in the budget is \$5.1 million.

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	553.77	600.77	623.77	23.00
Contractual FTEs	<u>151.95</u>	<u>151.00</u>	<u>143.50</u>	<u>-7.50</u>
Total Personnel	705.72	751.77	767.27	15.50

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	35.06	5.62%
Positions Vacant as of 12/31/06	47.00	7.82%

- As of December 31, 2006, the University of Baltimore (UB) has 47 vacancies. Of these, 43.50 positions are State-supported.

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

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- The allowance includes 23 new positions, which are in the areas of institutional support, student services, auxiliary enterprises, and operation and maintenance.

Analysis in Brief

Major Trends

Increase in Student Satisfaction with Education for Employment: After declining in the fiscal 2005 survey, student satisfaction with education received for employment is expected to increase in the fiscal 2008 survey.

Increase in the Number of Information Technology (IT) Graduates: The number of IT graduates declined in fiscal 2006 but is expected to increase in fiscal 2007 and 2008.

Issues

Affordability Remains in Spotlight: This issue will examine UB's institutional aid and whether it adequately addresses the need of low- to moderate-income students.

First and Second Year Program: In fall 2007, UB will begin admitting new students to the First and Second Year Program. This will mark the first lower division class for UB since the school became a public institution in 1975.

Personnel: The number of filled positions in fiscal 2007 is 86 higher than in fiscal 2005. More than half of the additional filled positions are for institutional support.

Recommended Actions

1. Concur with Governor's allowance.

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Operating Budget Analysis

Program Description

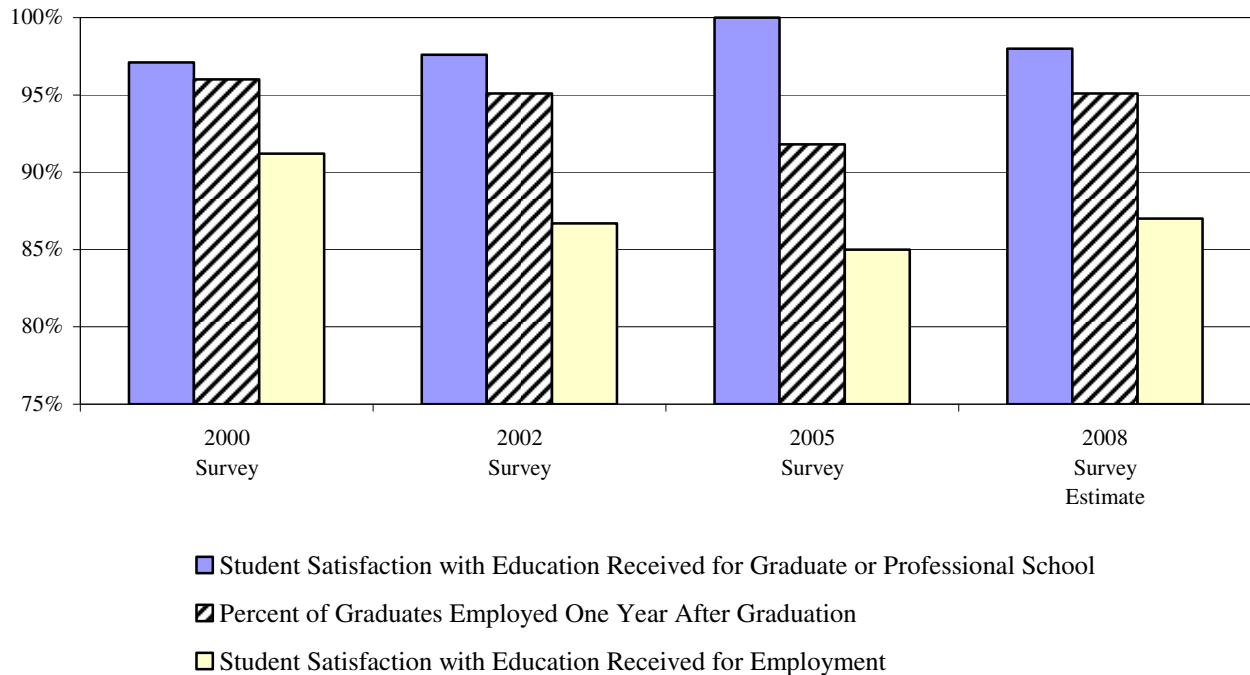
University of Baltimore (UB) emphasizes career-oriented educational programs in the areas of law, business, public administration, and related professional applications of the liberal arts at the doctoral, master's, and undergraduate levels. UB is located in the Mt. Vernon/Mt. Royal neighborhood of Baltimore and attracts students with professional objectives. The student body is a mix of full- and part-time, day and evening, and traditional and returning students, reflecting the racial and ethnic diversity of the metropolitan region. UB provides its services through a variety of campus-based and distance education programs. Any qualified Marylander has access to UB's academic programs and services without regard to geographic location, economic means, or other limiting circumstances.

Performance Analysis: Managing for Results

Performance measurements for UB reflect the school's current unique, professional program focus. UB caters to non-traditional college-going students, such as graduate level and professional mid-career students. The performance analysis focuses on student satisfaction with their education and employment opportunities. It also examines the diversity of students enrolled at UB.

As shown in **Exhibit 1**, UB surveys its students after graduation to find out how many students are employed in their field, if they are satisfied with their employment, and if they believe that their career opportunities were enhanced by the education received at UB. The percentage of graduates employed one year after graduation dropped slightly in fiscal 2002, and the trend continued in fiscal 2005. In fiscal 2008, UB expects the percentage to increase to 95.1%. Student satisfaction with the education received for graduate or professional school slightly increased in fiscal 2002 and reached 100% in fiscal 2005 but is expected to slightly decline in fiscal 2008. Students satisfied with the education received for employment fell from fiscal 2000 to 2005 but is expected to increase in the fiscal 2008 survey. **The President should comment on the steady decline of graduates being employed one year after graduation. The President should also comment on students' declining satisfaction with education received for employment and if students are adequately prepared to enter the workforce.**

Exhibit 1
Survey Measures of University of Baltimore Graduates
Fiscal 2000-2008 Estimates



Source: Governor's Budget Books, Fiscal 2008

The university meets the workforce needs in the Baltimore metropolitan area and Maryland. However, **Exhibit 2** shows the number of information technology graduates declined in fiscal 2006 but is expected to increase in fiscal 2007 and 2008. The percentage of UB law graduates who pass the bar on the first attempt increased in fiscal 2006 and is expected to remain level in fiscal 2007 and slightly increase in fiscal 2008.

Despite a commitment to providing qualified Marylanders with access to UB's academic programs and services without regards to economic means or other circumstances, the percentage of students who are deemed economically disadvantaged remained flat from fiscal 2005 to 2006 and this trend is expected to continue in fiscal 2007. UB expects an increase in fiscal 2008. Although the number of minority students who graduate from UB increased by 83 students in fiscal 2006, the number is expected to drop by 78 students in fiscal 2007 and only slightly increase by 6 students in fiscal 2008. The percent of African American undergraduate students enrolled, which slightly declined in fiscal 2006, is expected to increase in fiscal 2007 and remain level in fiscal 2008. **The President should comment on the expected decrease in the number of minority students graduating from UB.**

Exhibit 2
Program Measurement Data
Fiscal 2005-2008

	<u>2005</u>	<u>2006</u>	<u>Estimate</u> <u>2007</u>	<u>Estimate</u> <u>2008</u>	<u>Ann. Chg.</u> <u>2005-08</u>
Number of IT graduates	40	35	40	50	7.7%
Number of minority students who graduate from UB	344	427	349	355	1.1%
Percent of African American undergraduates	31.6%	30.4%	35.0%	35.0%	3.5%
Percentage of economically disadvantaged students	62.0%	62.0%	62.0%	75.0%	6.6%
Percent of UB law graduates who pass the bar on the first attempt	62.0%	72.0%	72.0%	75.0%	6.6%

IT: Information Technology

UB: University of Baltimore

Source: Governor's Budget Books, Fiscal 2008

Governor's Proposed Budget

The general fund allowance for fiscal 2008 is \$27.3 million, an increase of 4.2% over fiscal 2007, as shown in **Exhibit 3**. Other unrestricted funds, primarily tuition and fee revenues, increase \$2.7 million, or 5.5%. In total, unrestricted funds grow 5% over the fiscal 2007 working appropriation. Restricted funds remain unchanged. Total funds actually available for fiscal 2008 increase by \$5.1 million, or 6.2% after accounting for one-time health insurance savings.

Exhibit 3
Governor's Proposed Budget
USM – University of Baltimore
(\$ in Thousands)

	<u>2006 Actual</u>	<u>2007 Working</u>	<u>2008 Allowance</u>	<u>2007-08 Change</u>	<u>% Change Prior Year</u>
General Funds	\$22,710	\$26,242	\$27,336	\$1,094	4.2%
Other Unrestricted Funds	49,060	48,554	51,219	2,665	5.5%
Total Unrestricted Funds	71,770	74,796	78,555	3,759	5.0%
Restricted Funds	6,620	8,351	8,351	0	0.0%
Health Insurance Savings*		-1,350		1,350	-100.0%
Total Funds	\$78,390	\$81,797	\$86,906	\$5,109	6.2%

*One time savings available for expenditure in fiscal 2008.

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

Budget changes by program are shown in **Exhibit 4**. Education and general expenditures grew 5.5% between fiscal 2006 and 2007. Expenditures for operation and maintenance grew the fastest from fiscal 2006 through 2007 at 15.0%. Academic support increased 10.6%, while scholarships and research decrease 9.5 and 0.8%, respectively. Also, during this period, auxiliary enterprises decreased by 16.5%.

In the fiscal 2008 allowance within education and general spending, operation and maintenance of plant continues to grow the most at 14.9%. This increase is primarily due to increases in utilities, facility renewals, and contractual conversions. Scholarships increase 12.6% while research continues to decrease. Tuition and fee revenues are expected to generate an additional \$1.9 million in fiscal 2008. UB did not transfer any funds to fund balance in fiscal 2007 and has not budgeted a transfer to fund balance in fiscal 2008.

Tuition and Fee and General Fund Revenues

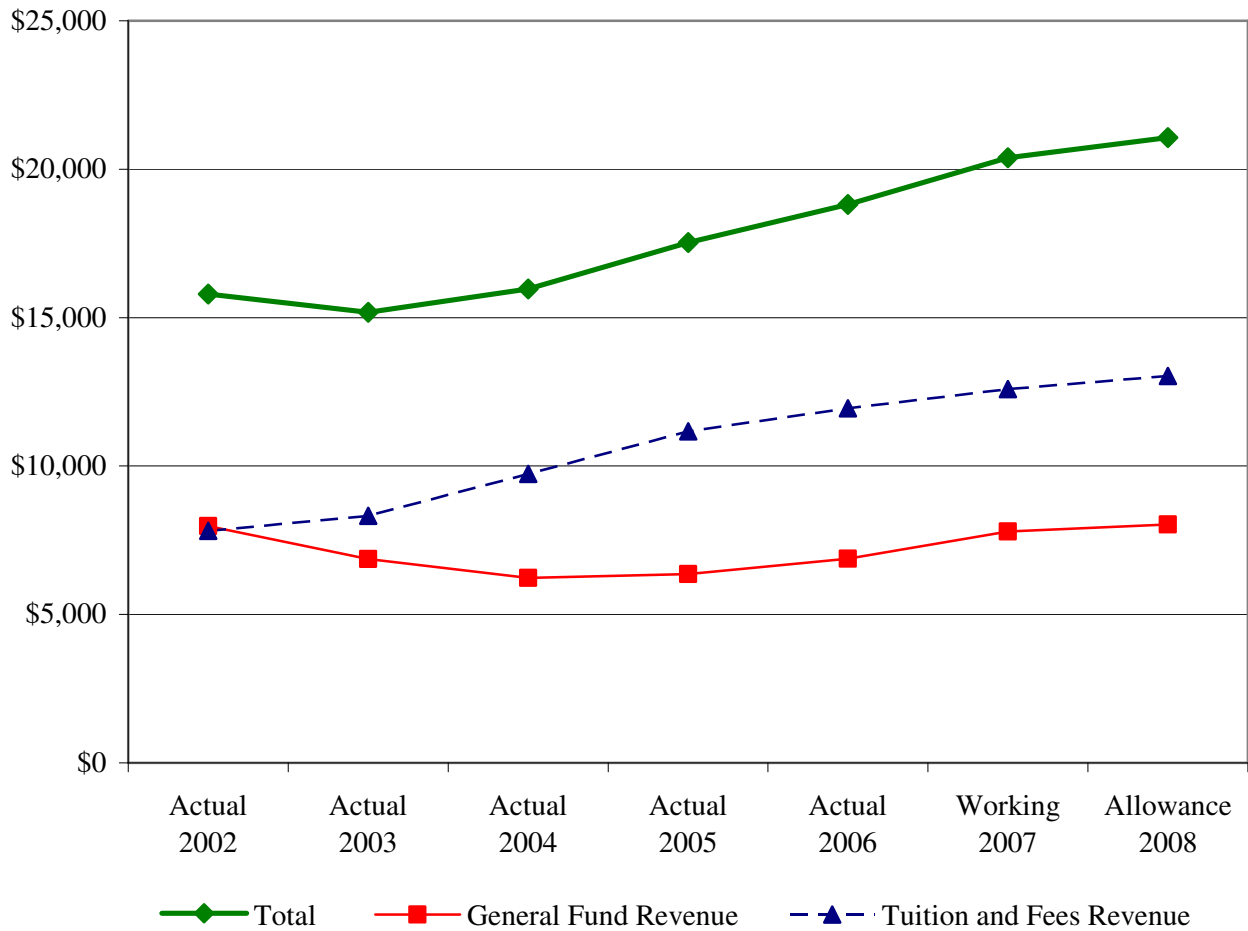
Exhibit 5 shows the tuition and fee and general fund revenues per full-time equivalent student (FTES) from fiscal 2002 through 2008. In fiscal 2002, general funds and tuition and fee revenues accounted for an equal share of UB's revenues. When State appropriations began to decline in fiscal 2003, tuition and fee revenue eclipsed general funds. General fund support per FTES continued declining in fiscal 2004. Between fiscal 2004 and 2008, general funds per FTES are estimated to increase 6.6% annually, while tuition and fee revenue increases 7.6% annually.

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

	<u>2006</u>	<u>Working</u> <u>2007</u>	<u>% Change</u> <u>2006-07</u>	<u>Allowance</u> <u>2008</u>	<u>\$ Change</u> <u>2007-08</u>	<u>% Change</u> <u>2007-08</u>
Expenditures						
Instruction	\$25,000	\$26,740	7.0%	\$27,708	\$968	3.6%
Research	195	194	-0.8%	191	-3	-1.5%
Academic Support	10,156	11,237	10.6%	11,357	120	1.1%
Student Services	5,003	5,201	4.0%	5,323	122	2.3%
Institutional Support	16,271	16,088	-1.1%	16,192	104	0.6%
Operation and Maintenance of Plant	7,850	9,025	15.0%	10,371	1,346	14.9%
Scholarships and Fellowships	3,126	2,830	-9.5%	3,187	357	12.6%
Subtotal Education and General	\$67,602	\$71,316	5.5%	\$74,329	\$3,013	4.2%
Auxiliary Enterprises	4,168	3,480	-16.5%	4,226	746	21.4%
Total	\$71,770	\$74,796	4.2%	\$78,555	\$3,759	5.0%
Revenues						
Tuition and Fees	39,442	42,424	7.6%	44,350	1,926	4.5%
General Funds	22,710	26,242	15.6%	27,336	1,094	4.2%
Other	1,392	2,530	81.8%	2,530	0	0.0%
Subtotal	\$63,543	\$71,196	12.0%	\$74,216	\$3,021	4.2%
Auxiliary Enterprises	5,486	3,600	-34.4%	4,339	739	20.5%
Transfers (to) from Fund Balance	2,741	0	-100.0%	0	0	0.0%
Total	\$71,770	\$74,796	4.2%	\$78,555	\$3,759	5.0%

Source: Governor's Budget Books, Fiscal 2008

Exhibit 5
Tuition and Fees and General Fund Revenues
Per Full-time Equivalent Student (FTES)
Fiscal 2002-2008
(\$ in Thousands)



Source: Governor's Budget Books, Fiscal 2008

Issues

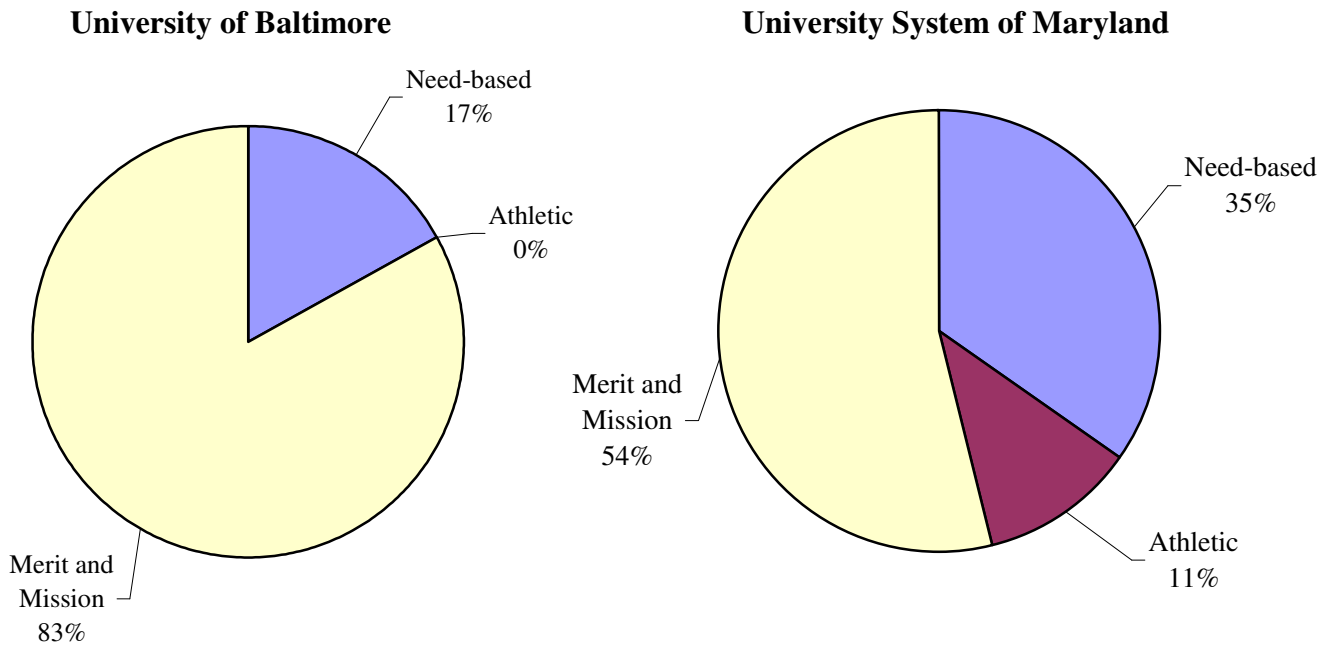
1. Affordability Remains in Spotlight

Affordability continues to be a concern for Maryland public education. The fiscal 2008 allowance provides funds to freeze in-state undergraduate tuition. However, institutions are able to increase the mandatory fees that students are required to pay. UB will increase fees by \$120, or 8.0% over fiscal 2007 for in-state undergraduates. Debt service for the student center accounts for most of the mandatory fee increase. Tuition and fees combined increase 1.8% in fiscal 2008. UB is above the average tuition and fee increase for University System of Maryland (USM) institutions.

Institutional Aid

Another factor that affects affordability is financial aid. Categories of institutional financial aid include need, athletic, merit, and mission. USM institutions have committed to increasing institutional need-based aid for students. In fiscal 2007, 35% of institutional aid across USM was need-based, 54% merit and mission, and 11% was athletic as shown in **Exhibit 6**. UB does not provide athletic scholarships, but it offers less need-based aid than the USM average. Overall, in fiscal 2007, 17% of UB's institutional aid was awarded based on need and 83% based on merit and mission.

Exhibit 6
Institutional Aid by Category
Fiscal 2007 Estimate



	<u>Need-based</u>	<u>Athletic</u>	<u>Merit and Mission</u>
UB	\$295,911	\$0	\$1,444,742
USM Total	32,589,592	10,654,292	50,592,240

Source: University System of Maryland

Many institutions award more merit-based scholarships to attract strong academic students. UB, like other institutions, contends merit-based aid does assist students that have unmet need according to the federal definition (cost of attendance – expected family contribution = unmet need).

The Maryland Higher Education Commission is in the process of developing a Financial Aid Information System (FAIS) database. The FAIS data collected provide a profile of those students receiving financial aid. The FAIS data have information for institutional aid awarded at UB for 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 7** shows the percent of awards made for need-based and merit, mission, and other aid in each EFC category. Although students in any EFC category may have unmet financial need, there is no indication that UB directs need-based or merit-mission aid to students at the low to middle EFC range. Need- and non-need-based aid is spread out among every EFC category. **The President should comment on future plans to award more aid to students with greater financial need, whether it is need-based or merit.**

Exhibit 7
Percent of Institutional Financial Aid Awarded by EFC
Fiscal 2005

<u>EFC Category</u>	<u>Need-based</u>	<u>Other</u>
\$0	16.3%	21.9%
\$1 – \$2,499	17.3%	15.8%
\$2,500 – \$4,999	16.8%	13.1%
\$5,000 – \$9,999	34.2%	21.9%
\$10,000 – \$19,999	12.4%	16.9%
\$20,000 +	3.0%	10.4%

EFC: Expected Family Contribution

Note: Does not include work study. Other includes merit, mission, and other aid.

Source: Financial Aid Information System; Maryland Higher Education Commission

2. First and Second Year Program

USM recognized the need to direct enrollment growth through low-cost alternatives captured in its Effectiveness and Efficiency plan. In order to meet the enrollment demand, the USM Board of Regents instructed UB to explore the feasibility of admitting lower-division (freshman and sophomore) students. UB proposed to assist USM in addressing its capacity needs and developed the Lower Division Initiative, which would expand its undergraduate programs and make UB a four-year institution. The university believes that there is some excess capacity during the daytime hours and would help meet Maryland's increasing demand for higher education by extending its current program to offer the first two years of the baccalaureate degree.

In fall 2007, UB admits its first lower division class since becoming a public institution in 1975. Currently, UB has received 420 applications, of which 87% were Maryland residents. First-year applicants to UB must have a high school diploma or the equivalent and cannot have earned more than 23 college credits (including dual-enrollment, Advanced Placement, or

International Baccalaureate credits). Applicants may be of traditional or nontraditional first-year age and may include General Educational Development recipients or home-schooled students.

UB hopes to admit 100 freshmen for the 2007-2008 academic year. Students have the opportunity to attend UB free for the first year through the UB First Scholars. The scholarship is available for the first academic year, and it applies to all degree-seeking Maryland residents who enroll as full-time, first-year students beginning in fall 2007. The program has been made possible by a generous gift from an anonymous donor.

The following degree programs are available for students: Business (Accounting, Computer Information Systems, Entrepreneurship, Finance, Human Resource Management, International Business Management, and Marketing), Community Studies and Civic Engagement, Corporate Communications, Criminal Justice, Interdisciplinary Studies, Jurisprudence (pre-law), Management Information Systems, Psychology, Real Estate and Economic Development, and Simulation and Digital Entertainment. Students are not required to immediately choose a major. However, students are encouraged to select a pre-major from the programs available. This provides the student an opportunity to explore and get a feel for the programs without having to decide on a major right away. However, between the end of the second or third semesters at UB, a student is required to declare a major.

First-year students will be placed in a learning community, which will consist of 25 to 30 students. Learning communities are cohorts of students who share common coursework and learning experiences based on an interdisciplinary theme that is integrated throughout the learning experience. First-year students will participate in two learning communities in their first year, one in fall 2007 and the second in spring 2008. Each learning community will contain a humanities course, a social science, and either an information literacy, oral communication, or computer literacy course for a total of nine credits. For fall 2007, five learning communities are planned: Baltimore Identity in the 20th Century; Peace and Conflict in the American Mind; Citizenship in America; Creativity, Innovation, and Hard Work in Business, Society, Music and Art; and the Individual and Society.

The First and Second Year Program is expected to be a unique, challenging, and rewarding experience for students. UB expects students to academically mature and gain self confidence and motivation from the learning communities. Faculty will also benefit from learning communities through team teaching, new scholarly interest, increased interaction with students, and new understanding of other disciplines.

The President should comment on whether UB will achieve the goal of 100 freshman in fiscal 2008 and how UB will ensure that students benefiting from free tuition in their first year will be able to afford tuition over the next three years.

3. Personnel

UB is adding 23 new regular positions in the fiscal 2008 allowance. The new positions are in areas of institutional support, student services, auxiliary enterprises, and operation and maintenance.

With the exception of 4 positions, all of the new positions are State-supported. As of December 2006, UB has 47 vacancies, of which 43.50 are State-supported, and a vacancy rate of 7.82%. UB is above the USM average vacancy rate for fiscal 2007, which is 4.00%.

Exhibit 8 shows how the composition of UB personnel (filled regular positions only) has changed from fiscal 2005 to 2007. From fiscal 2005 to 2006, the total number of filled positions increased by 26.5 positions. Total filled positions in fiscal 2007 exceeded the fiscal 2005 level by 86.0 with the majority of the additional filled positions allocated to institutional support. Instruction's share of total personnel decreases the most, 4.9 percentage points, while institutional support's share grows by the same amount from fiscal 2005 to 2007. **The President should comment on the significant increase in the number of institutional support positions.**

Exhibit 8
Personnel by Budget Program
Filled Regular Positions
University of Baltimore
Fiscal 2005-2007

<u>Budget Program</u>	<u>FY 2005</u>		<u>FY 2006</u>		<u>FY 2007</u>		<u>Change in Share of Total FY 05-07</u>
	<u>FTEs</u>	<u>% FTEs</u>	<u>FTEs</u>	<u>% FTEs</u>	<u>FTEs</u>	<u>% FTEs</u>	
Instruction	194.0	41.3%	203.0	40.9%	202.0	36.3%	-4.9
Research	3.1	0.7%	2.0	0.4%	12.0	2.2%	1.5
Academic Support	82.0	17.4%	81.5	16.4%	89.0	16.0%	-1.4
Student Services	46.0	9.8%	48.0	9.7%	53.0	9.5%	-0.3
Institutional Support	96.0	20.4%	111.5	22.5%	141.0	25.4%	4.9
Operations and Plant Maintenance	36.0	7.7%	34.0	6.8%	41.0	7.4%	-0.3
Auxiliary Enterprises	13.0	2.8%	16.5	3.3%	18.0	3.2%	0.5
Total	470.0	100.0%	496.5	100.0%	556.0	100.0%	

Source: University of Baltimore

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets USM – University of Baltimore (\$ 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	\$22,259	\$47,215	\$69,473	\$8,294	\$77,767
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	374	2,246	2,620		2,620
Reversions and Cancellations	0	-247	-247	-1,674	-1,920
Actual Expenditures	\$22,633	\$49,214	\$71,847	\$6,620	\$78,467
Fiscal 2007					
Legislative Appropriation	\$25,762	\$49,554	\$75,316	\$8,351	\$83,667
Budget Amendments	696	-1,216	-520	0	-520
Working Appropriation	\$26,458	\$48,337	\$74,796	\$8,351	\$83,147

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

Fiscal 2006

A budget amendment increased general funds by \$374,216 to cover costs associated with the fiscal 2006 general salary increase. Other unrestricted funds increased \$2.2 million primarily due to a budget amendment that reallocated health insurance funds among institutions based on updated health care projections and increases in tuition and auxiliary enterprise revenue.

Other unrestricted funds decreased \$246,837 in reversions because UB's expenditures were slightly less than anticipated.

Restricted funds decreased \$1.7 million in reversions because UB anticipated receiving a Forensic Lab grant from the U.S. Department of Justice totaling \$1.9 million in the fiscal year but did not receive final approval until June 2006. These funds will be spent in fiscal 2007.

Fiscal 2007

A budget amendment increased general funds by \$696,180 to cover costs associated with the fiscal 2007 general salary increase. Other unrestricted funds decreased \$1.2 million due to a budget amendment that realigned funds to reflect current enrollment and tuition and fee revenue projections.

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

<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	553.77	600.77	623.77	23.00	3.8%
02 Contractual	151.95	151.00	143.50	-7.50	-5.0%
Total Positions	705.72	751.77	767.27	15.50	2.1%
Objects					
01 Salaries and Wages	\$ 43,848,189	\$ 49,204,455	\$ 51,110,692	\$ 1,906,237	3.9%
02 Technical and Spec. Fees	7,964,449	8,753,659	8,723,517	-30,142	-0.3%
03 Communication	474,031	389,665	389,829	164	0%
04 Travel	632,791	482,792	482,792	0	0%
06 Fuel and Utilities	1,557,457	1,748,190	2,158,635	410,445	23.5%
07 Motor Vehicles	182,572	81,447	82,972	1,525	1.9%
08 Contractual Services	5,372,381	7,037,376	6,447,373	-590,003	-8.4%
09 Supplies and Materials	3,078,875	2,224,446	2,488,232	263,786	11.9%
10 Equipment – Replacement	849,417	595,567	736,763	141,196	23.7%
11 Equipment – Additional	1,086,512	934,359	1,212,679	278,320	29.8%
12 Grants, Subsidies, and Contributions	4,241,579	4,208,798	4,596,895	388,097	9.2%
13 Fixed Charges	8,607,461	6,449,593	7,144,306	694,713	10.8%
14 Land and Structures	494,230	1,036,700	1,331,799	295,099	28.5%
Total Objects	\$ 78,389,944	\$ 83,147,047	\$ 86,906,484	\$ 3,759,437	4.5%
Funds					
40 Unrestricted Fund	\$ 71,769,918	\$ 74,795,602	\$ 78,555,039	\$ 3,759,437	5.0%
43 Restricted Fund	6,620,026	8,351,445	8,351,445	0	0%
Total Funds	\$ 78,389,944	\$ 83,147,047	\$ 86,906,484	\$ 3,759,437	4.5%

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

**Fiscal Summary
USM – University of Baltimore**

<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	\$ 25,020,941	\$ 26,762,795	\$ 27,728,408	\$ 965,613	3.6%
02 Research	4,634,809	6,379,691	6,350,287	-29,404	-0.5%
04 Academic Support	10,212,091	11,296,681	11,417,111	120,430	1.1%
05 Student Services	5,104,992	5,306,785	5,430,443	123,658	2.3%
06 Institutional Support	16,297,388	16,113,012	16,217,545	104,533	0.6%
07 Operation and Maintenance of Plant	7,849,631	9,025,309	10,371,046	1,345,737	14.9%
08 Auxiliary Enterprises	4,168,069	3,479,976	4,226,415	746,439	21.4%
17 Scholarships and Fellowships	5,102,023	4,782,798	5,165,229	382,431	8.0%
Total Expenditures	\$ 78,389,944	\$ 83,147,047	\$ 86,906,484	\$ 3,759,437	4.5%
Unrestricted Fund	\$ 71,769,918	\$ 74,795,602	\$ 78,555,039	\$ 3,759,437	5.0%
Restricted Fund	6,620,026	8,351,445	8,351,445	0	0%
Total Appropriations	\$ 78,389,944	\$ 83,147,047	\$ 86,906,484	\$ 3,759,437	4.5%

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