

**R30B28**  
**University of Baltimore**  
**University System of Maryland**

***Executive Summary***

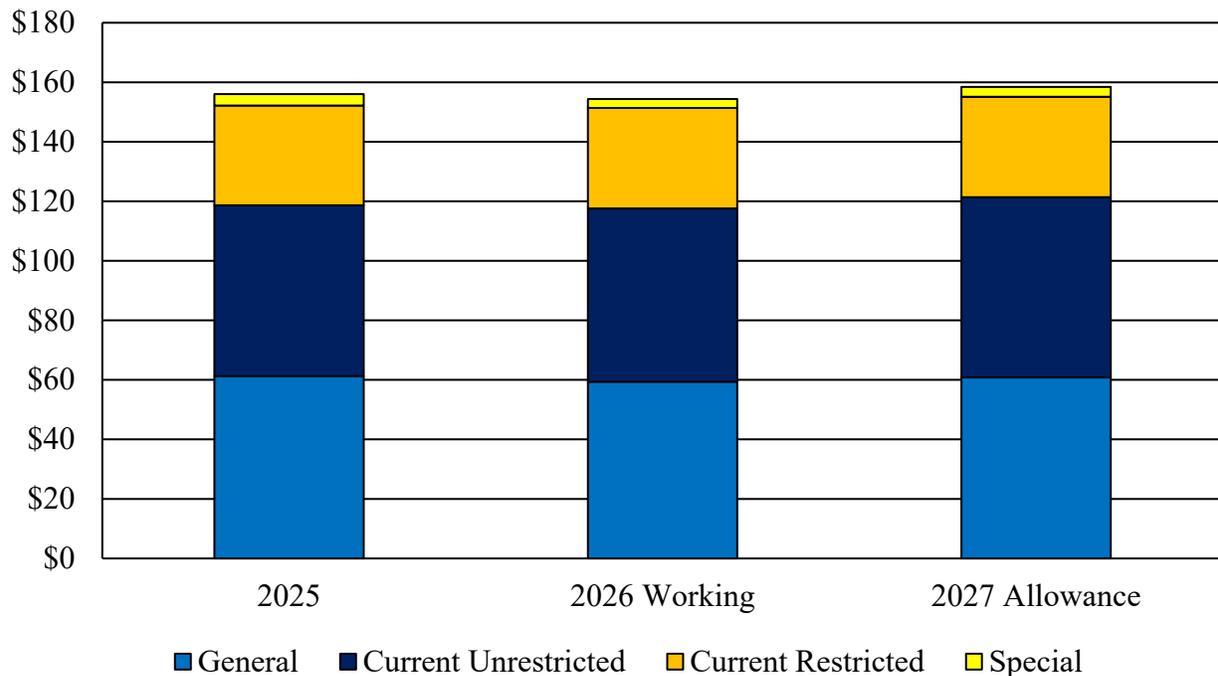
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The University of Baltimore (UBalt) provides career-oriented education at the bachelor’s, master’s, and professional level, offering programs in law, business, and liberal arts with an emphasis on applied and professional degrees.

***Operating Budget Summary***

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**Fiscal 2027 Budget Increases \$4.0 Million, or 2.6%, to \$158.4 Million  
(\$ in Millions)**



Note: Numbers may not add due to rounding. The fiscal 2026 working appropriation accounts for deficiencies. The fiscal 2027 allowance accounts for contingent reductions.

- Total State support for UBalt increases by \$1.7 million, or 2.7%, compared to the fiscal 2026 working appropriation after accounting for a deficiency appropriation, and a contingent fund swap. The fiscal 2027 allowance includes the impact of fiscal 2027 salary increases that are centrally budgeted in the Department of Budget and Management (DBM).

For further information contact: Sara Baker

sara.baker@mga.maryland.gov

- The fiscal 2027 budget includes a proposed deficiency appropriation for fiscal 2026 totaling \$27.6 million across University System of Maryland (USM) institutions and Morgan State University (MSU), of which UBalt’s share is \$662,129, replacing the Higher Education Investment Fund (HEIF) with general funds reflecting lower than expected revenues.
- The fiscal 2027 budget includes language replacing \$6.8 million of general funds with the same amount of special funds from the HEIF across USM institutions and MSU contingent on the enactment of legislation decoupling from certain tax provisions in the One Big Beautiful Bill Act (OBBBA) that would generate additional HEIF revenue, of which UBalt’s share is \$162,593. Accounting for the proposed deficiency appropriation and the contingent appropriation results in the HEIF increasing by 8.5%, or \$257,665, in the fiscal 2027 allowance compared to fiscal 2026.

## ***Key Observations***

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- ***Continuing Enrollment Decline:*** While undergraduate enrollment fell for a tenth consecutive year, the rate of decline slowed to its lowest level of 4.8% in fall 2025. In addition, the rate of decline in graduate students also slowed to 2.4%. Over the last two years enrollment in the law school has grown by 3.6% to 746 students in fall 2025.
- ***Graduates Comprise Greater Portion of Enrollments:*** As UBalt shifts its focus on being primarily an upper-division institute with graduates, transfers, and smaller cohorts of first-time students, it seeks to change its mix of students to 60% graduate and 40% undergraduate. By fall 2025, graduate enrollment went from comprising 46.3% of the student population in fall 2015 to 55.2% in fall 2025.
- ***Degree Production Continues to Decline:*** The continual decline in enrollment has resulted in a decline in the number of degrees awarded. Since fiscal 2018, degree production has fallen by 45.2%, from 1,454 degrees to 797 degrees in fiscal 2025.

## **Operating Budget Recommended Actions**

1. Concur with Governor’s allowance.

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***Operating Budget Analysis***

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**Program Description**

UBalt provides career-oriented education at the bachelor’s, master’s, and professional level, offering programs in law, business, and liberal arts with an emphasis on applied and professional degrees. This emphasis attracts students with clear professional goals. UBalt applies the expertise of faculty, staff, and students to address current economic, social, and political problems in Baltimore City and the State. 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.

UBalt places a high priority on the integration of technology enhancements into instruction in all fields and, as such, strives to be a leader in the development and dissemination of knowledge in applied disciplines. A large and growing number of classroom courses provide online components, including syllabi, links to relevant websites, threaded discussions, and electronic library resources. This allows any qualified Marylander to have access to UBalt’s academic programs and services without regard to location, economic means, or other limiting circumstances.

**Carnegie Classification:** Professions-focused Undergraduate/Graduate-Doctorate Medium

<b>Fall 2025 Undergraduate Enrollment Headcount</b>		<b>Fall 2025 Graduate Enrollment Headcount</b>	
Male	454	Male	649
Female	673	Female	1,101
<b>Total</b>	<b>1,127</b>	<b>Total</b>	<b>1,750</b>
<b>Fall 2025 New Students Headcount</b>		<b>Campus (Main Campus)</b>	
First-time	31	Acres	27
Transfers/Others	220	Buildings	15
Masters	276	Average Age	67
Doctoral (Research/Professional)	261	Oldest	1894
<b>Total</b>	<b>788</b>	<b>Degrees Awarded (2024-2025)</b>	
<b>Programs</b>		Bachelor’s	310
Bachelor’s	19	Master’s	266
Master’s	24	Doctoral (Research)	17
Doctoral (Research)	2	Doctoral (Professional)	204
Doctoral (Professional)	3	<b>Total Degrees</b>	<b>797</b>
<b>Proposed Fiscal 2027 In-state Tuition Fees*</b>			
Undergraduate Tuition	\$7,894		
Mandatory	\$2,528		

\*Contingent on Board of Regents approval

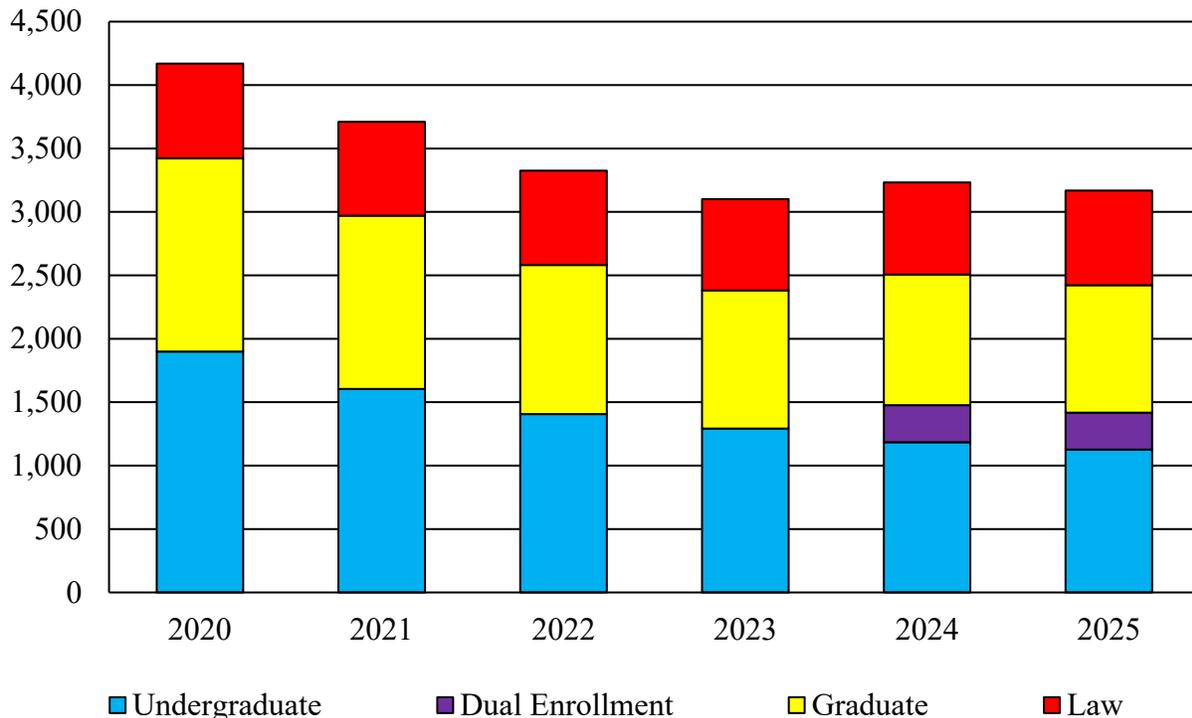
## Performance Analysis

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### 1. Headcount Enrollment

As shown in **Exhibit 1**, after declining for nine years, enrollment in fall 2024 increased 4.2%, or 131 students, which was primarily due to the inclusion of 293 dually enrolled students beginning in that year. UBalt offers dual enrollment courses through the Baltimore Power Initiative, launched in 2016, which is designed to increase educational opportunities and success of city students. Prior to fall 2024, these enrollments were not included in the fall enrollment numbers because the applications and registrations were manually processed, resulting in the process not being completed until after the fall census date. Therefore, dually enrolled students were not included in the fall enrollment count. The process has been automated, decreasing the time to process dually enrolled students resulting in a more accurate count of these students in the fall enrollment numbers.

**Exhibit 1**  
**Fall Headcount Enrollment**  
**Fall 2020-2025**



Source: University of Baltimore

While undergraduate enrollment decreased for a tenth year in fall 2025, to 1,127 students, the rate of decline has slowed to 4.8% in fall 2025 compared to a high of 18.4% in fall 2019. The rate of decline in graduate enrollment also slowed from 13.9% in fall 2022 to 2.4% in fall 2025, with enrollment of 1,004 graduate students. The slowdown in the rate of decline in enrollment indicates that programs and initiatives implemented over the last five years have proven to be successful. On a positive note, after declining to 720 students in fall 2023, enrollment in the law school has increased over the last two years, reaching 746 students in fall 2025. Total enrollment in fall 2025 decreased by 2.0% compared to fall 2024, to 3,168 students.

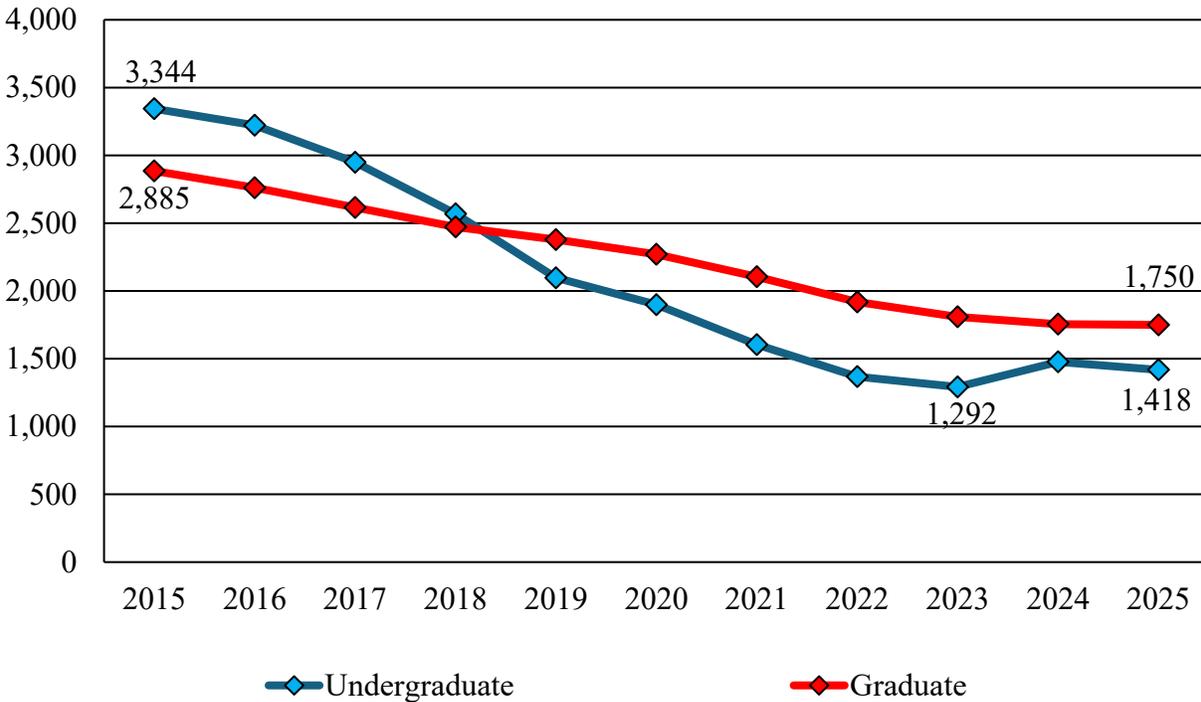
In order to stabilize and eventually grow enrollment, UBalt has initiated efforts to not only increase enrollment, but also improve retention of students. To that end, UBalt launched two initiatives: (1) a strategic recruitment workgroup; and (2) a public dashboard community. The strategic recruitment workgroup uses collaborative, data-informed decision-making to address immediate enrollment challenges and build long-term sustainable growth and includes:

- using data, analysis, and predictive modeling for recruitment and retention;
- refining strategic enrollment management model;
- aligning programs to market research and competitive analysis;
- enhancing branding and marketing; and
- increasing affordability by strategically leveraging financial aid and scholarships.

The public dashboard community provides real-time enrollment tracking, allowing for the identification of drop-off points, such as committed-to-registered students, and lead to targeted advisor interventions.

Prior to fall 2015, UBalt sought to add freshmen to grow enrollment to 8,000 students but changed its focus to undergraduate students who have higher academic credentials and want to pursue niche program pathways, including law and graduate school. In addition, UBalt is focusing on being primarily an upper-division institute with graduate students, transfers, and a smaller cohort of first-time students. As such, UBalt is striving to change its mix of students to 60% graduate and 40% undergraduate students. As shown in **Exhibit 2**, since fall 2015, the undergraduate student population has fallen by 57.6%, or 1,926 students. Graduate enrollment has steadily declined since fall 2015, falling to 1,750 students from 2,885 students, a decrease of 39.3%. Overall, over the past 10 years, the portion of undergraduate and graduate students has flipped from undergraduates comprising 53.7% of the student population in fall 2015 to 44.8% in fall 2025. Conversely, graduate enrollment went from comprising 45.9% of the student population in fall 2014, to 55.2% in fall 2025. **The President should comment on the challenges of stabilizing and growing enrollment.**

**Exhibit 2**  
**Undergraduate and Graduate Enrollment**  
**Fall 2015-2025**



Note: Undergraduate includes dual enrollment beginning in fall 2024. Graduate includes law students.

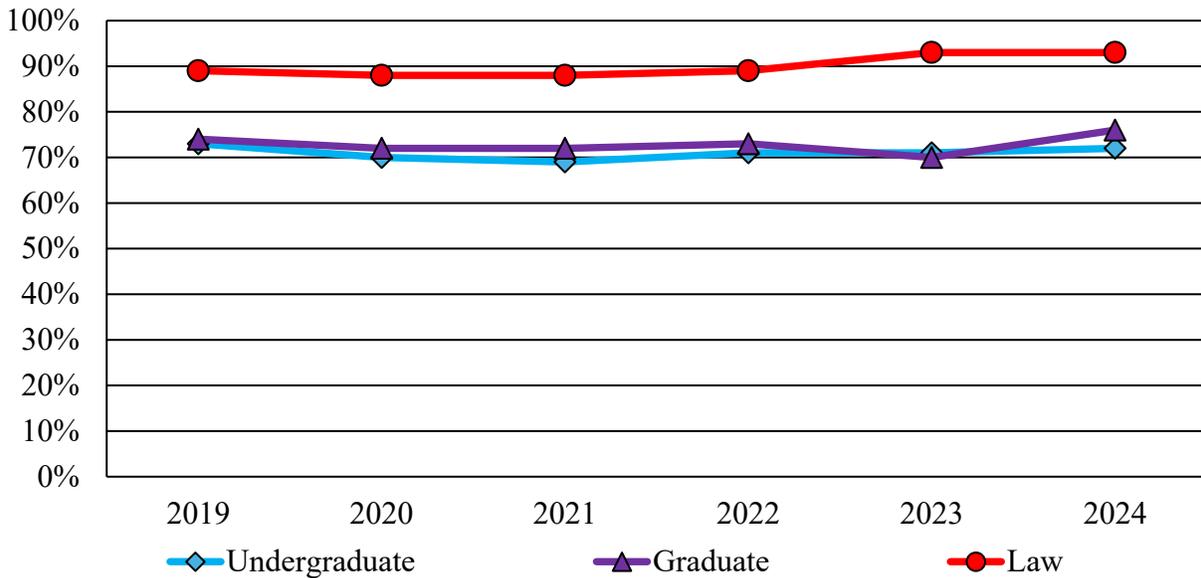
Source: University System of Maryland

## 2. Retention Rates

Student retention rates provide a measure of student progress and an institution's performance; a high retention rate indicates the ability of an institution to keep students and increases the likelihood a student will succeed and graduate.

**Exhibit 3** shows the fall-to-fall retention rates of undergraduate, graduate, and law students. The retention of undergraduate students declined from 73%, with the fall 2020 cohort to 69%, with the fall 2022 cohort reflecting the impact of the pandemic as students may not have had a positive experience with remote learning. It has since improved to 72% with the fall 2024 cohort. The highest retention rate for graduate students (76%) occurred among the fall 2024 cohort. The retention rate of law students reached 93% over with the last two cohorts.

**Exhibit 3**  
**Fall-to-fall Retention Rate**  
**Fall 2019-2024 Cohorts**



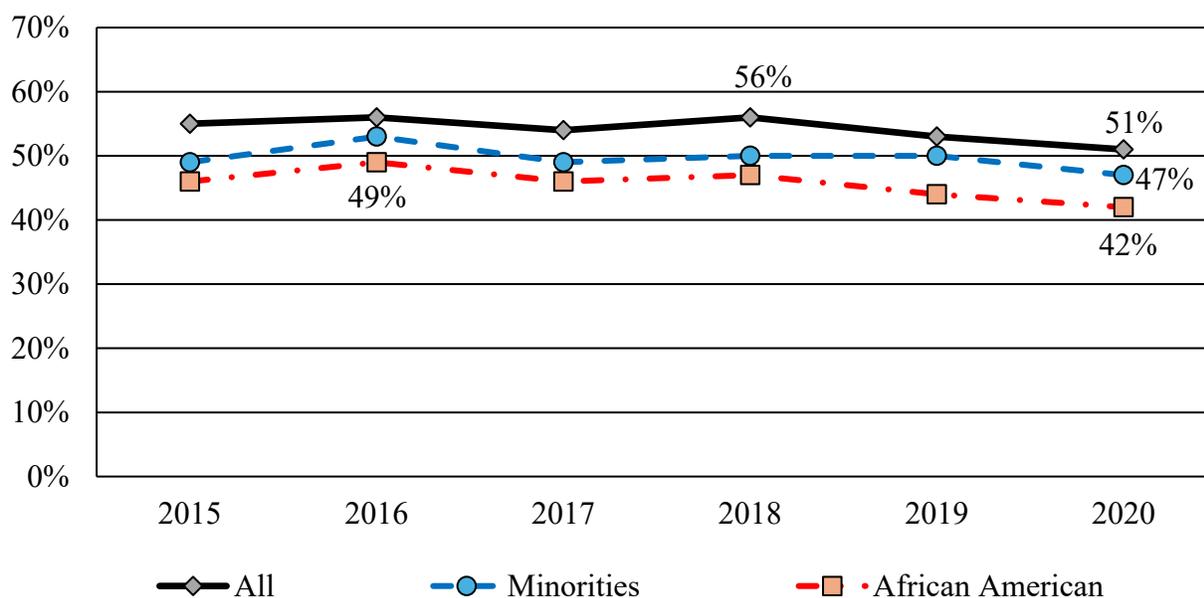
Source: University of Baltimore

### 3. Student Success

#### Graduation Rates

Graduation rates are, in part, another measure of student retention and efficiency – as more students graduate, it frees up more room, allowing an institution to enroll more students. National data show students of color, low-income, and/or first-generation graduate at a lower rate than their peers, which points to the need to develop strategies and services to support the success of these students and close the achievement gap. **Exhibit 4** shows the six-year undergraduate graduation rates for all students, minority, and African American students for the fiscal 2015 through 2020 cohorts. Overall, the graduation rates for all categories of students reached the highest rate with the fiscal 2018 cohort and then declined to the lowest rate with the fiscal 2020 cohorts, which was the first cohort to be impacted by the pandemic. Since the fiscal 2015 cohort, the achievement gap between all students and African American students has averaged 9 percentage points, while that between all students and minorities improved from 6 to 4 percentage points with the fiscal 2015 and 2020 cohorts, respectively.

**Exhibit 4**  
**Six-year Undergraduate Graduation Rates**  
**Fiscal 2015-2020 Cohorts**



Source: University System of Maryland

**The President should comment on efforts improve the graduation rates of students and narrow the gap between all students and minorities and African American students.**

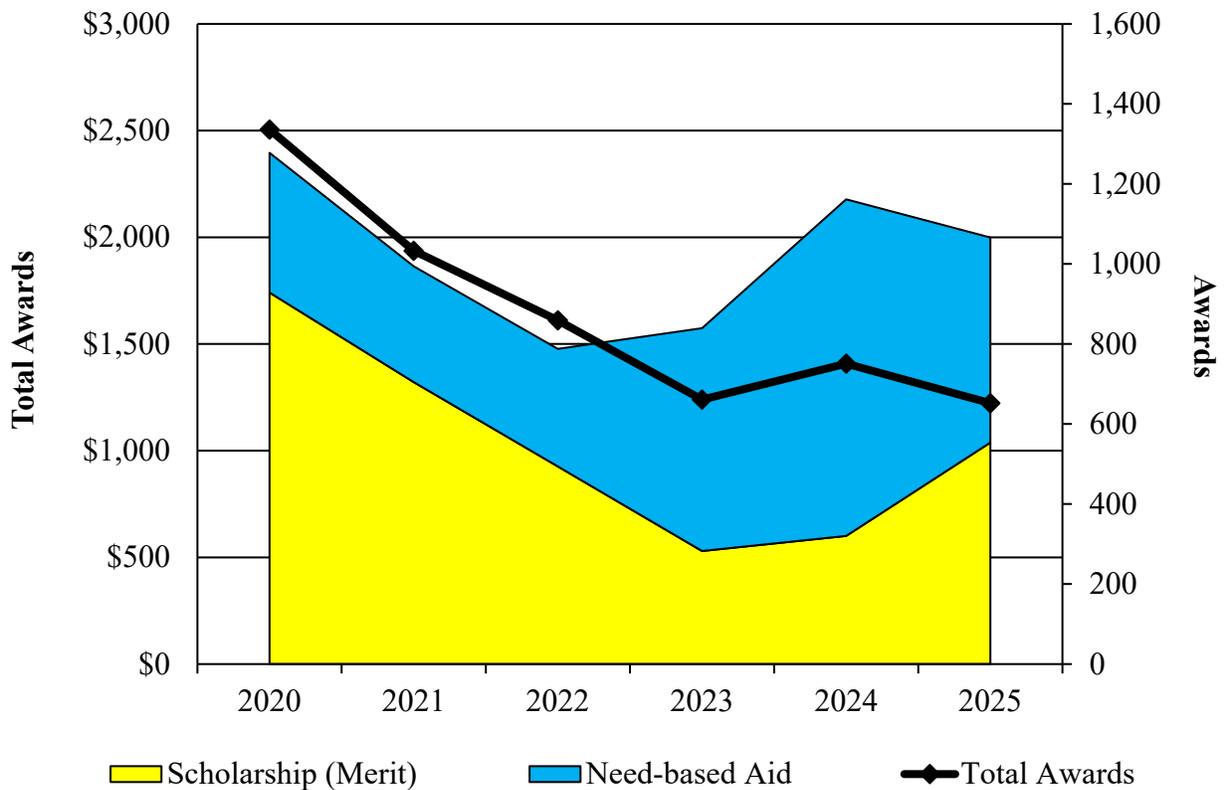
**Impact of Institutional Aid on Success**

A key factor to improving student success, particularly with the changing demographics of Maryland high school graduates with an increase in first-generation and/or low-income students, is access to financial aid. Financial aid not only increases affordability and access but also impacts retention and student completion. The various financial challenges students can face, such as how to pay for school, housing, and/or food can affect their ability to focus on coursework and can lead to students stopping or dropping out. In addition, financial aid can reduce the need for students to work or take out student loans. Overall, students receiving aid are more likely to persist and graduate.

**Exhibit 5** shows total spending on undergraduate institutional aid from fiscal 2020 to 2025. Between fiscal 2020 and 2022, expenditures declined by \$0.9 million reflecting the impact of the continual decline in undergraduate enrollment. Additionally, during the pandemic UBalt was able to provide other noninstitutional aid disbursements to their students to help with educational expenses – federal relief funds and scholarship funds from the UBalt Foundation supplemented

institutional awards. Expenditures increased to \$2.2 million in fiscal 2024. However, expenditures on aid slightly declined in fiscal 2025 to \$2.0 million. Compared to fiscal 2024, spending on scholarships increased by \$0.4 million in fiscal 2025 while need-based aid declined by \$0.6 million, reflecting UBalt’s strategic use of financial aid by focusing aid on not only those with the greatest need but also those who are high academic performers.

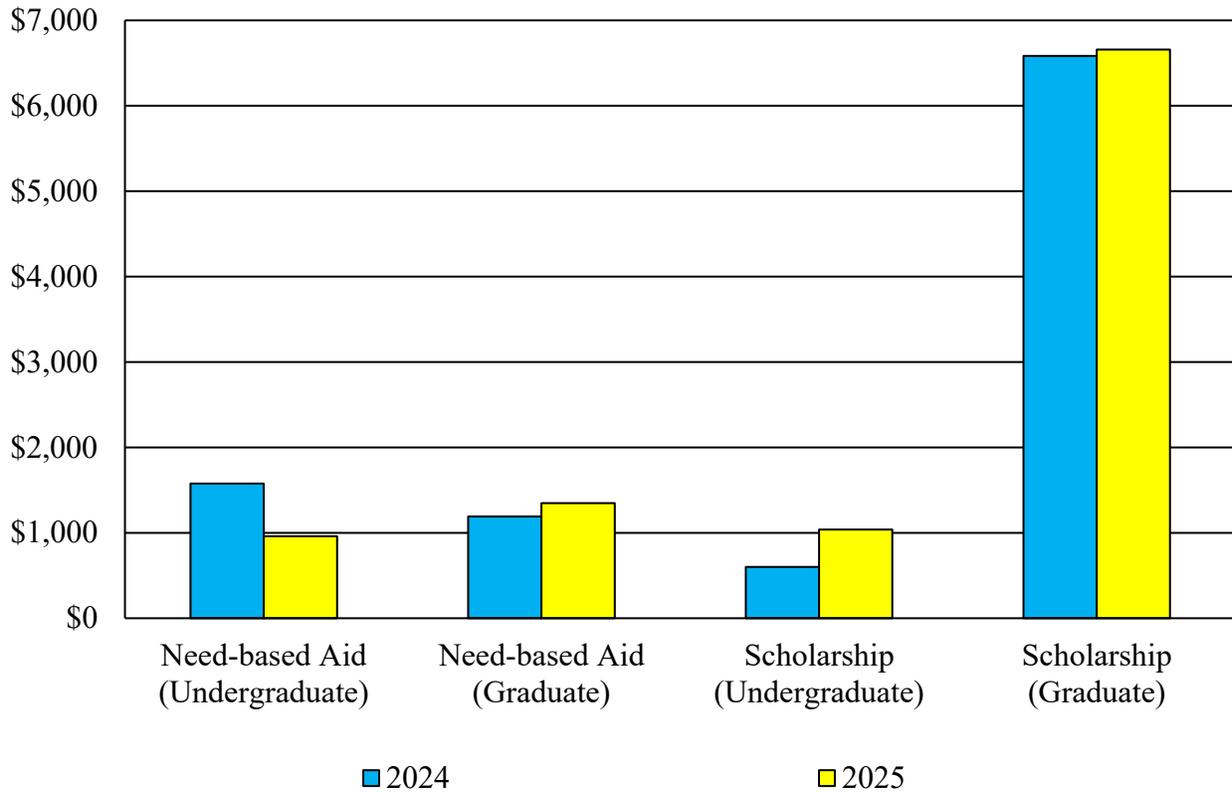
**Exhibit 5**  
**Undergraduate Institutional Aid and Awards**  
**Fiscal 2020-2025**  
**(\$ in Thousands)**



Source: University System of Maryland

However, looking only at expenditures on undergraduate institutional aid provides a partial picture of institutional aid. Since a majority of the UBalt student population are graduate students, this leads to more resources being put toward aid for graduate students. As shown in **Exhibit 6**, when including aid to graduate students, expenditures on aid in fiscal 2024 and 2025 totaled \$9.9 million and \$10 million, respectively. Overall, 66% of the total spending on institutional aid supports graduate scholarships. It should be noted students (undergraduate and graduate) also receive scholarships through the UBalt Foundation.

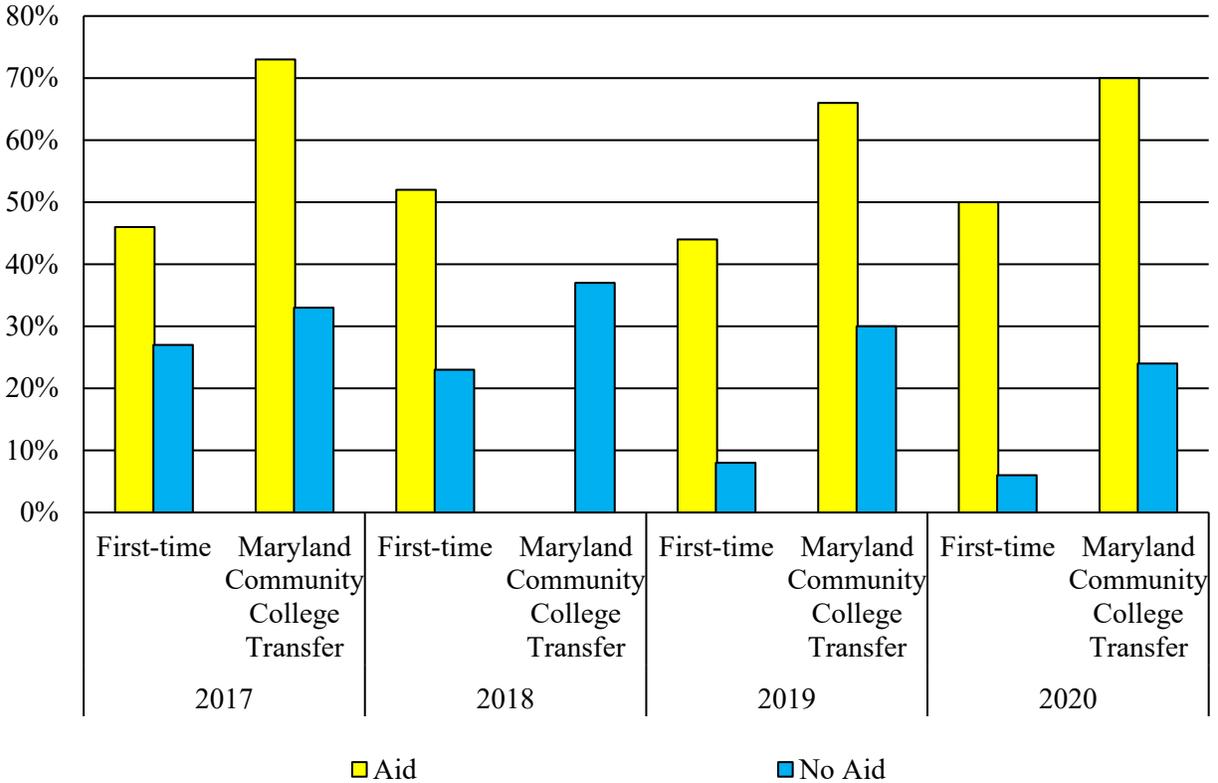
**Exhibit 6**  
**Undergraduate and Graduate Institutional Aid**  
**Fiscal 2024-2025**  
**(\$ in Thousands)**



Source: University of Baltimore

Overall, as shown in **Exhibit 7**, those undergraduate students receiving institutional aid graduated at a higher rate than those who do not receive aid. Maryland community college transfers receiving aid graduated at the highest rate exceeding first-time students receiving aid by an average of 21 percentage points. First-time students not receiving aid had the lowest graduation rate in all years. However, this rate fell over the recent period declining from 27% with the fiscal 2017 cohort to 6% with the fiscal 2020 cohort.

**Exhibit 7**  
**Six-year Graduation Rates of Full-time and Community College Transfers**  
**Received and Not Received Institutional Aid**  
**Fiscal 2017-2020**

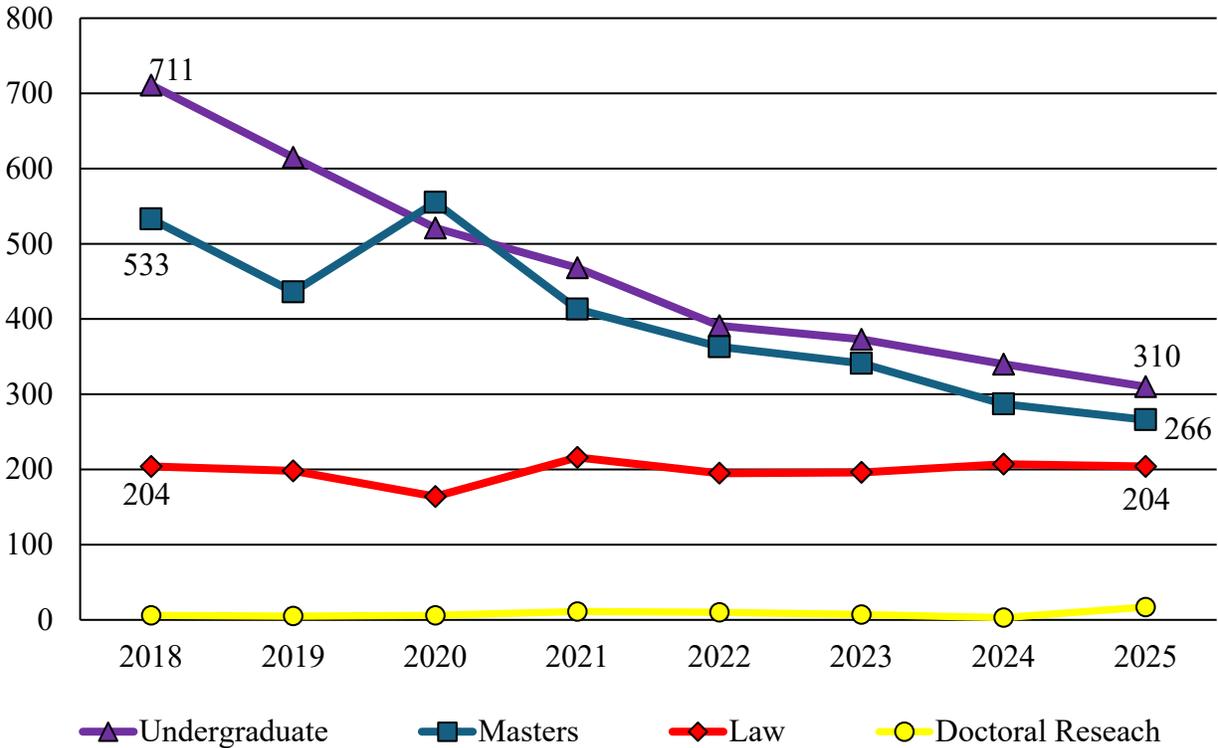


Source: University System of Maryland

**Degree Production**

As shown in **Exhibit 8**, the continual enrollment decline, in conjunction with the impact of the pandemic, has in turn impacted the number of degrees conferred. UBalt awarded the highest number of degrees (1,454) in fiscal 2018. Degrees awarded has since steadily declined over time, and by fiscal 2025, the combined decrease was a 45.2% drop in the number of degrees conferred (657 degrees) since fiscal 2018. The number of undergraduate degrees awarded decreased by 56.4%, from 711 degrees in fiscal 2018 to 310 degrees in fiscal 2025, while the number of master’s degrees awarded fell from 533 degrees to 266 degrees during the same period. However, the number of law degrees awarded increased from 164 in fiscal 2020 to 204 degrees in fiscal 2025, which was the same number as in fiscal 2018.

**Exhibit 8  
Degrees Awarded  
Fiscal 2018-2025**



Source: University System of Maryland

**Fiscal 2026**

**Proposed Deficiency**

The fiscal 2027 budget includes a proposed deficiency appropriation totaling \$27.4 million across USM institutions and MSU that would replace the HEIF with general funds reflecting an under attainment of the HEIF, of which UBalt’s share totals \$662,129.

**Actions to Address Reduced State Funding**

The fiscal 2026 Budget Bill as introduced and Supplemental Budget No. 2 reduced USM’s total State fund appropriation by \$155.5 million, of which UBalt’s portion of the reduction totaled \$4.4 million. This was partly offset by the use of \$1.2 million provided for increments resulting in

a net reduction of \$3.1 million. This reduction was met by eliminating 24.5 full-time equivalents (FTE) vacant positions and 9 FTE filled positions (\$2.9 million) and decreasing expenditures on contractual services (\$250,130)

### Cancellation of Federal Awards

As shown in **Exhibit 9**, a total of five federal awards for UBalt were canceled as of November 30, 2025, resulting in the loss of \$549,652 including \$517,342 in direct costs and \$32,310 in facilities and administration (F&A) costs. Of this amount, almost half is related to the cancellation of an award for the U.S. Department of Education.

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**Exhibit 9**  
**Cancelled Federal Awards**  
**As of November 30, 2025**  
**(\$ in Thousands)**

	<u>Awards</u>	<u>Total Award Amount</u>	<u>\$ Cancelled</u>		
			<u>Direct Cost</u>	<u>F&amp;A</u>	<u>Total Amount</u>
Department of Justice	2	\$325	\$157	\$12	\$168
Social Security Administration (Subaward from UMBC)	1	309	97	20	116
Department of Education	1	1,403	250		250
Department of Commerce (Subaward from UMCP)	1	75	14	1	15
<b>Total</b>	<b>5</b>	<b>\$2,111</b>	<b>\$517</b>	<b>\$32</b>	<b>\$550</b>

Source: University System of Maryland

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### Status of Legislative Additions

Section 21 of the fiscal 2026 Budget Bill added one-time funding of \$1.5 million for the Schaefer Center. As of January 20, 2026, the Schaefer Center has expended \$1.4 million, which was used to:

- place UBalt students in 96 paid internships with local, county, and State government, and nonprofit agencies in Maryland, with an additional 52 placements in process for the spring 2026 semester;
- enroll 76 public managers from local, county, and State government and nonprofit agencies in the Maryland Certified Public Manager Program at no cost to the agencies or employees;

- provide graduate fellowships to five students who provided research support for projects the Center completed for Maryland agencies; and
- provide partial support for the Center’s applied research work.

The remaining funds will be used to support a public policy conference for Maryland public managers, educational events for NexGen students, and other initiatives.

## **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 revenue. Therefore, looking at the changes in expenditures by program area between fiscal 2025 and 2026, when institutions knew their fall enrollment, provides a more accurate picture of funding priorities.

**Exhibit 10** shows unrestricted funds by program area in fiscal 2025 and 2026. During this time expenditures decreased by \$1.87 million, or 1.5%. In fiscal 2026, education and general expenditures decline by 1.6%, or \$1.92 million. Spending increases include:

- \$1.6 million, or 4.5%, in instruction is due to the anticipation of filling vacant positions;
- \$1.1 million, or 846.2%, for research is related to changes in federal F&A agreement, and distributions are expected to be smaller in the out years. However, this increase is overstated due to an accounting error in fiscal 2025 in which an internal transfer of funds from the law school to central administration for overhead should have been allocated to different programs; and
- \$247,308, or 1.4%, for operations and maintenance of plant are due to an increase in contracts.

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

	<u>2025 Actual</u>	<u>2026 Working</u>	<u>2025-26 Change</u>	<u>2025-26 % Change</u>
<b>Expenditures</b>				
Instruction	\$37,198	\$38,798	\$1,600	4.3%
Research	-124	926	1,050	846.2%
Operation and Maintenance of Plant	17,080	17,328	247	1.4%
Scholarships and Fellowships	11,575	11,596	\$20	0.2%
Public Service	11		-\$11	-100.0%
Student Services	12,899	12,229	-670	-5.2%
Academic Support	16,016	15,052	-965	-6.0%
Institutional Support	23,327	20,130	-3,197	-13.7%
<b>E&amp;G Total</b>	<b>\$117,984</b>	<b>\$116,059</b>	<b>-\$1,925</b>	<b>-1.6%</b>
Auxiliary Enterprises	\$4,502	\$4,560	\$58	1.3%
<b>Total Expenditures</b>	<b>\$122,486</b>	<b>\$120,619</b>	<b>-\$1,867</b>	<b>-1.5%</b>
<b>Revenues</b>				
Tuition and Fees	\$47,393	\$50,239	\$2,845	6.0%
State Funds <sup>1</sup>	65,120	62,408	-2,712	-4.2%
Other	6,166	4,616	-1,549	-25.1%
<b>Total E&amp;G Revenues</b>	<b>\$118,680</b>	<b>\$117,264</b>	<b>-\$1,416</b>	<b>-1.2%</b>
Auxiliary Enterprises	\$4,535	\$4,561	\$26	<b>0.6%</b>
Transfer to/from Fund Balance	-728	-1,206		
<b>Available Unrestricted Revenues</b>	<b>\$122,486</b>	<b>\$120,619</b>	<b>-\$1,867</b>	<b>-1.5%</b>

E&G: Education and General

<sup>1</sup>State funds include general funds and Higher Education Investment Funds.

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

Decreases in spending include:

- \$3.2 million, or 13.7%, for institutional support due to the elimination of vacant and filled positions, completion of UBalt’s centennial celebration, and completion of a web redesign contract;
- \$1.0 million, or 6.0%, for academic support is related to anticipated vacancies from pending retirements; and
- \$669,691, or 5.2%, in student services is related to decrease in contractual services.

### **Fiscal 2027 Proposed Budget**

As shown in **Exhibit 11**, the fiscal 2027 allowance of State funds increases by 2.7%, or \$1.7 million, compared to the adjusted fiscal 2026 working appropriation after accounting for a proposed deficiency appropriation and a contingent fund swap of the HEIF for general funds. The fiscal 2027 swap is contingent on provisions in the Budget Reconciliation and Financing Act of 2026 that would decouple the State from certain tax provisions in the OBBBA. Other increases in State support between the fiscal 2026 working appropriation and the fiscal 2027 allowance include \$2.6 million for statewide costs primarily related to health insurance, \$1.1 million for general salary increases (budget centrally in DBM) and \$191,171 related to the opening of a new facility. These increases are partly offset by the removal of one-time funding in fiscal 2026 added by the General Assembly in §21 of the fiscal 2026 Budget Bill (\$1.5 million) and a decrease of \$719,099 in personnel that is mainly attributable to an increase in turnover.

**Exhibit 11**  
**Proposed Budget**  
**University of Baltimore**  
**(\$ in Thousands)**

	<u>FY 25</u> <u>Actual</u>	<u>FY 26</u> <u>Adjusted</u>	<u>FY 27</u> <u>Adjusted</u>	<u>FY 26-27</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$61,274	\$58,724	\$59,892	\$1,168	2.0%
General Salary Increase			1,095		
Fund Swap		662	-163		
<b>Total Adjusted General Funds</b>	<b>\$61,274</b>	<b>\$59,386</b>	<b>\$60,825</b>	<b>\$1,438</b>	<b>2.4%</b>
Special Funds					
HEIF	\$3,847	\$3,684	\$3,117		
Fund Swap		-662	163		
<b>Total HEIF</b>	<b>\$3,847</b>	<b>\$3,022</b>	<b>\$3,280</b>	<b>\$258</b>	<b>8.5%</b>
<b>Total Adjusted State Operating Funds</b>	<b>\$65,120</b>	<b>\$62,408</b>	<b>\$64,104</b>	<b>\$1,696</b>	<b>2.7%</b>
Other Unrestricted Funds	\$58,094	\$59,416	\$61,765	\$2,349	4.0%
Transfer (to)/from Fund Balance	-728	-1,206	-1,206		
<b>Net Unrestricted Funds</b>	<b>\$122,486</b>	<b>\$120,619</b>	<b>\$124,664</b>	<b>\$4,045</b>	<b>3.4%</b>
<b>Total Restricted Funds</b>	<b>\$33,523</b>	<b>\$33,756</b>	<b>\$33,756</b>		<b>0.0%</b>
<b>Total Funds</b>	<b>\$156,009</b>	<b>\$154,375</b>	<b>\$158,420</b>	<b>\$4,045</b>	<b>2.6%</b>

HEIF: Higher Education Investment Fund

Note: Numbers may not add due to rounding. The fiscal 206 working appropriation accounts for deficiencies. The fiscal 2027 allowance accounts for contingent reductions.

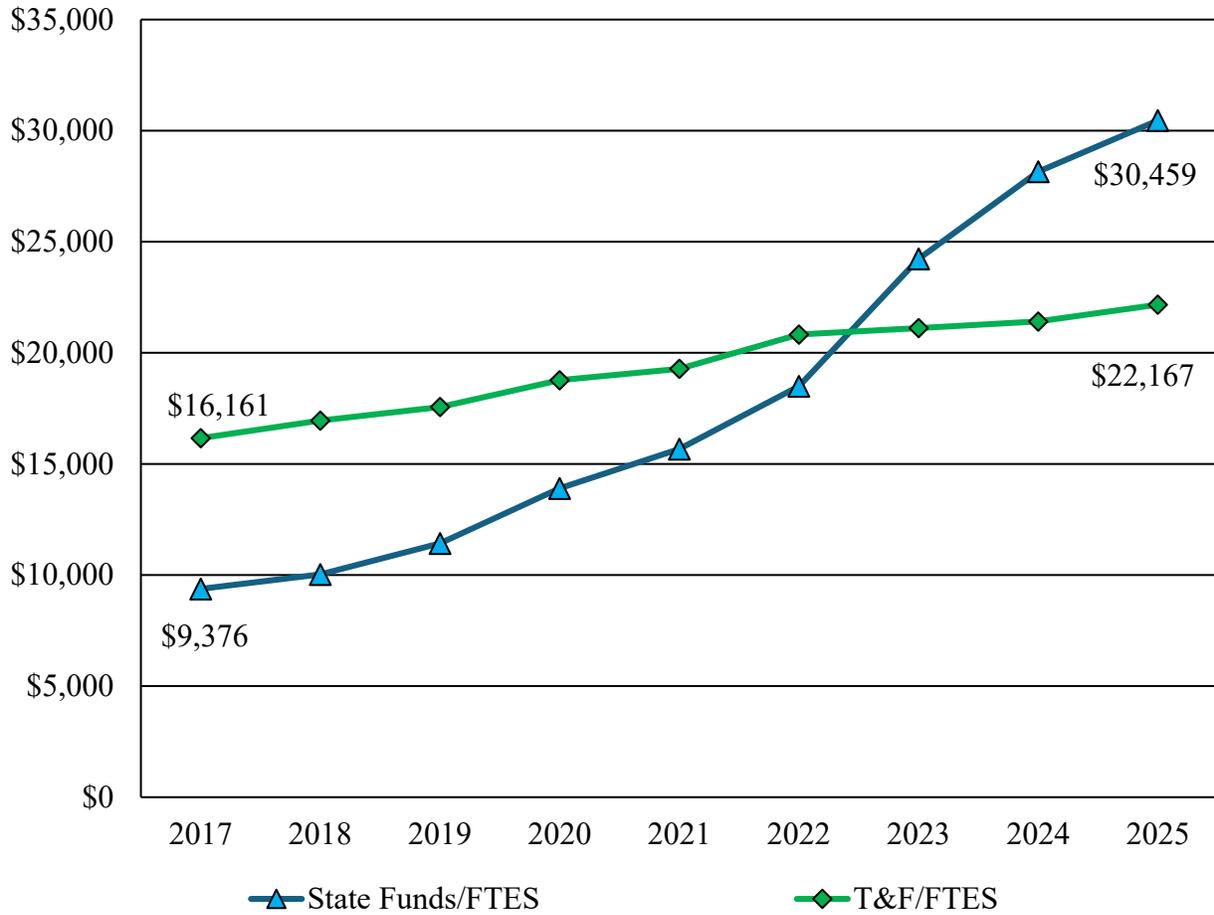
Source: Governor’s Budget Books, Fiscal 2027, Department of Legislative Services

## Funding Per Full-time Equivalent Student

The steady decline in full-time equivalent students (FTES) enrollment combined with an increase in State funding has resulted in a sharp rise in State funding per FTES. As shown in **Exhibit 12**, State funding per FTES grew from \$9,376 per FTES in fiscal 2017 to \$30,459 per FTES in fiscal 2025, an increase of 224.9%. Specifically, between fiscal 2022 and 2024 State funding increased by 39.7%, or \$17.1 million, due to a variety of factors including general salary increases and restoration of the fiscal 2021 cost containment actions. General salary increases coupled with a 2.8% decline in enrollment led State funding per FTES to increase to \$30,459 in fiscal 2025. Despite a 46.3% (1,842 FTES) decline in enrollment, tuition and fee revenue per FTES grew by 37.2%, or \$6,007 per FTES, to \$22,167 in fiscal 2025 reflecting increases in tuition and

fees between fiscal 2017 and 2025. In fiscal 2022 an 8.0% in tuition and fee revenue per FTES can be attributed to a 11.0% decline in enrollment.

**Exhibit 12**  
**State Funding and Tuition and Fee Revenue Per FTES**  
**Fiscal 2017-2025**



FTES: full-time equivalent student  
T&F: tuition and fees

Source: Governor’s 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	641.00	598.00	598.00	0.00
Contractual FTEs	<u>90.34</u>	<u>90.71</u>	<u>90.71</u>	<u>0.00</u>
<b>Total Personnel</b>	<b>731.34</b>	<b>688.71</b>	<b>688.71</b>	<b>0.00</b>

### *Vacancy Data: Regular Positions*

Turnover and Necessary Vacancies, Excluding New Positions		26.98	4.51%
Positions and Percentage Vacant		29.00	4.85%
Vacancies Above Turnover		2.02	

- The fiscal 2027 allowance does not provide for any new regular positions. However, USM institutions have personnel autonomy and may create or eliminate positions during the fiscal year. In fiscal 2026 year to date, UBalt has eliminated 43 FTE State-supported positions.

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

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1. Concur with Governor's allowance.

**Appendix 1  
Audit Findings**

Audit Period for Last Audit:	November 16, 2020 – September 15, 2024
Issue Date:	September 2025
Number of Findings:	6
Number of Repeat Findings:	2
% of Repeat Findings:	33.3%
Rating: (if applicable)	

**Finding 1:** Redacted cybersecurity-related finding.

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

**Finding 3:** **UBalt did not review student accounts placed in pending payment status and did not restrict the ability to remove holds on student accounts. As a result, students with outstanding balances may have been improperly allowed to register for classes contrary to USM policy.**

**Finding 4:** UBalt did not independently review changes made to student residency status to ensure the change was proper and supported.

**Finding 5:** **UBalt did not use available system output reports of leave adjustments to ensure that adjustments were proper and subject to independent supervisory review.**

**Finding 6:** UBalt did not restrictively endorse and record certain collections upon receipt and did not always deposit collections timely.

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

**Appendix 2**  
**Object/Fund Difference Report**  
**University of Baltimore**

<u>Object/Fund</u>	<u>FY 25</u> <u>Actual</u>	<u>FY 26</u> <u>Work Approp.</u>	<u>FY 27</u> <u>Allowance</u>	<u>FY 26 - 27</u> <u>\$ Change</u>	<u>% Change</u>
<b>Positions</b>					
01 Regular	641.00	598.00	598.00	0.00	0.0%
02 Contractual	90.34	90.71	90.71	0.00	0.0%
<b>Total Positions</b>	<b>731.34</b>	<b>688.71</b>	<b>688.71</b>	<b>0.00</b>	<b>0.0%</b>
<b>Objects</b>					
01 Salaries, Wages, and Fringe Benefits	\$89,892,672	\$89,493,611	\$91,755,129	\$2,261,518	2.5%
02 Technical and Special Fees	8,668,640	8,418,057	8,434,157	16,100	0.2%
03 Communications	128,319	254,101	254,101	0	0.0%
04 Travel	904,562	1,025,613	1,025,613	0	0.0%
06 Fuel and Utilities	2,524,181	2,936,386	3,027,378	90,992	3.1%
07 Motor Vehicle Operation and Maintenance	19,551	30,256	30,516	260	0.9%
08 Contractual Services	13,562,578	12,989,112	15,350,226	2,361,114	18.2%
09 Supplies and Materials	2,843,933	3,295,529	3,295,529	0	0.0%
10 Equipment – Replacement	295,692	222,307	222,307	0	0.0%
11 Equipment – Additional	540,109	422,239	422,239	0	0.0%
12 Grants, Subsidies, and Contributions	19,777,063	19,261,794	19,261,794	0	0.0%
13 Fixed Charges	7,083,409	8,972,161	8,359,158	-613,003	-6.8%
14 Land and Structures	9,768,025	7,053,816	5,886,782	-1,167,034	-16.5%
<b>Total Objects</b>	<b>\$156,008,734</b>	<b>\$154,374,982</b>	<b>\$157,324,929</b>	<b>\$2,949,947</b>	<b>1.9%</b>
<b>Funds</b>					
40 Current Unrestricted Funds	\$122,485,888	\$120,618,714	\$123,568,661	\$2,949,947	2.4%
43 Current Restricted Funds	33,522,846	33,756,268	33,756,268	0	0.0%
<b>Total Funds</b>	<b>\$156,008,734</b>	<b>\$154,374,982</b>	<b>\$157,324,929</b>	<b>\$2,949,947</b>	<b>1.9%</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  
University of Baltimore**

<u>Program/Unit</u>	<u>FY 25 Actual</u>	<u>FY 26 Work Approp.</u>	<u>FY 27 Allowance</u>	<u>FY 26 - 27</u>	
				<u>\$ Change</u>	<u>% Change</u>
01 Instruction	\$39,667,211	\$41,375,252	\$41,837,095	\$461,843	1.1%
02 Research	3,436,720	4,749,360	4,879,951	130,591	2.7%
03 Public Service	19,543,629	19,490,801	19,589,192	98,391	0.5%
04 Academic Support	16,178,709	15,371,141	15,894,112	522,971	3.4%
05 Student Services	13,431,395	12,840,038	13,003,511	163,473	1.3%
06 Institutional Support	23,625,411	20,381,350	20,840,681	459,331	2.3%
07 Operation and Maintenance of Plant	17,080,289	17,327,597	18,104,980	777,383	4.5%
08 Auxiliary Enterprises	4,502,111	4,560,000	4,895,964	335,964	7.4%
17 Scholarships and Fellowships	18,543,259	18,279,443	18,279,443	0	0.0%
<b>Total Expenditures</b>	<b>\$156,008,734</b>	<b>\$154,374,982</b>	<b>\$157,324,929</b>	<b>\$2,949,947</b>	<b>1.9%</b>
Current Unrestricted Funds	\$122,485,888	\$120,618,714	\$123,568,661	\$2,949,947	2.4%
Current Restricted Funds	33,522,846	33,756,268	33,756,268	0	0.0%
<b>Total Appropriations</b>	<b>\$156,008,734</b>	<b>\$154,374,982</b>	<b>\$157,324,929</b>	<b>\$2,949,947</b>	<b>1.9%</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.