

FFOC summary report on the SU FY 2026 budget

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We commend the office of administration and finance for preparing this report. The report explains in layman's terms the different revenue sources, the fund mechanisms of each type of revenue, expenses by unit and categories. This is much appreciated as it makes budget report meaningful and comprehensible.

This analysis reflects our understanding of recent budget increases that appear to emphasize non-instructional resources. While these data suggest declining investment in instructional units alongside growth in administrative and non-instructional areas, we view these patterns as an opportunity to better understand the university's financial priorities and decision-making processes. Our objective is to move forward constructively—re-examining and, where appropriate, re-aligning how the budget is allocated. Our goal is not only to clarify how budget shifts have occurred, but also to work collaboratively with the administration to ensure that future budgets more intentionally support the instructional and student-focused work that lies at the heart of Salisbury University's mission

Part I:
Here is a brief examination of the "FY26 vs. FY25 Budgeted Expenses by Division/Area" contained in the "University Budget Summaries" (*SU Budget Report: Fiscal Year 2026*, pp. 9 – 10). The intention is to highlight the changes in budgeted expenses to instructional vs. non-instructional units FY25 – FY26.

1. Overall, cuts to Academic Affairs for FY26 are summarily presented as amounting to **-1.45%** of budgeted expenses in FY25 (\$1,632,773/\$112,962,974).

2. When considered separately, however, the teaching units – schools, colleges, and library classified under "Deans" – collectively experienced cuts for FY26 amounting to **-5.8%** of budgeted expenses in FY25 (\$4,616,434/\$79,932,277):

Fulton School	-9.7%	(\$2,179,128/\$22,390,700)
Seidel School	-8.6%	(\$590,519/\$6,860,683)
Graduate Studies	-6.3%	(\$79,654/\$1,265,672)
Henson School	-6.2%	(\$989,086/\$15,876,187)
CHHS	-2.2%	
Libraries	-3%	
Perdue School	-2.6%	
Clarke Honors College	+6.4%	(\$43,868/\$680,356)

Reductions to CHHS, Libraries, and Perdue School budgeted expenditures are more modest, but above average for Academic Affairs in general. Budgeted expenditures increased for Clarke Honors College in FY26.

3. Separating the instructional units from the rest in Academic Affairs, budgeted expenditures for the remainder increased in FY26 **+9%** (\$2,983,660/\$33,030,698).

a. There are exceptions: Associate Provost for International Education was effectively gutted in FY26, losing nearly **80%** of its funding in FY26; cuts to the Provost amounted to **-5.9%** (\$252,129/\$4,208,614) and the Registrar's budgeted expenses were reduced **-6.3%** (\$81,048/\$1,278,897)

b. Other units/areas in Academic Affairs, however, experienced significant increases in budgeted expenditures for FY26:

Associate Provost	+14.7%	(\$145,477/\$992,352)
Assoc. VP of Academic Affairs	+32%	(\$692,548/\$2,141,498)
Enrollment Management	+23.8%	(\$1,248,413/\$5,253,919) and
Institutional Aid	+9%	(\$1,649,512/\$18,270,488).

4. Similar calculations can be carried out for the divisions/areas besides Academic Affairs. Advancement, Debt Service, and Fund Balance all experienced slight decreases in budgeted expenditures in FY26 as compared with FY25 (-.79%, -.39%, and -.66% resp.). They increased for Administration and Finance (**+1.6%**), Inclusion, Access, and Belonging (**+5.2%**), President (**+1.2%**), Public Affairs (**+19.13%**), Student Affairs (**+2.4%**), and Facilities Renewal (**+5.9%**).

5. Taken as a whole, budgeted expenditures at SU slightly increased in FY26 relative to FY25 by **+3.7%** (\$836,391/\$226,987,810).

6. Comparing the change in budgeted expenditures of instructional units relative to that of non-instructional units yields that while there was a significant reduction in the

expenditures of instructional units by **-5.8%** (\$4,616,434/\$79,932,227)

there was a corresponding increase in those

expenditures for the **non-instructional units** amounting to **+3.7%** (\$5,452,824/\$147,055,535)

Part

II:

This report synthesizes data from two sources to contextualize Salisbury University's current budget situation. It draws on the IRIS Data Journal's Personnel by Occupation Category for the University System of Maryland (USM) and Salisbury University's Budgeted Expenses by Division/Area for FY25 and FY26. The analysis summarizes employment and enrollment patterns for both SU and the USM system, followed by detailed information on SU's budget changes between fiscal years 2025 and 2026.

Many of the data included in this report was originally requested by the FFOC over the past several years. This data provides essential context for understanding university budget trends over time. Moving forward, it is the hope of this committee that such data will be routinely provided and clearly presented by the SU Office of Finance and Administration to ensure that information needed for discussion is both accurate and accessible.

Across 2014 to 2024, the number of positions in the Faculty and Management categories is relatively stable and the trends for your institution track the broader USM pattern; the two largest institutions (UMD College Park and Towson) account for most system-level variation.

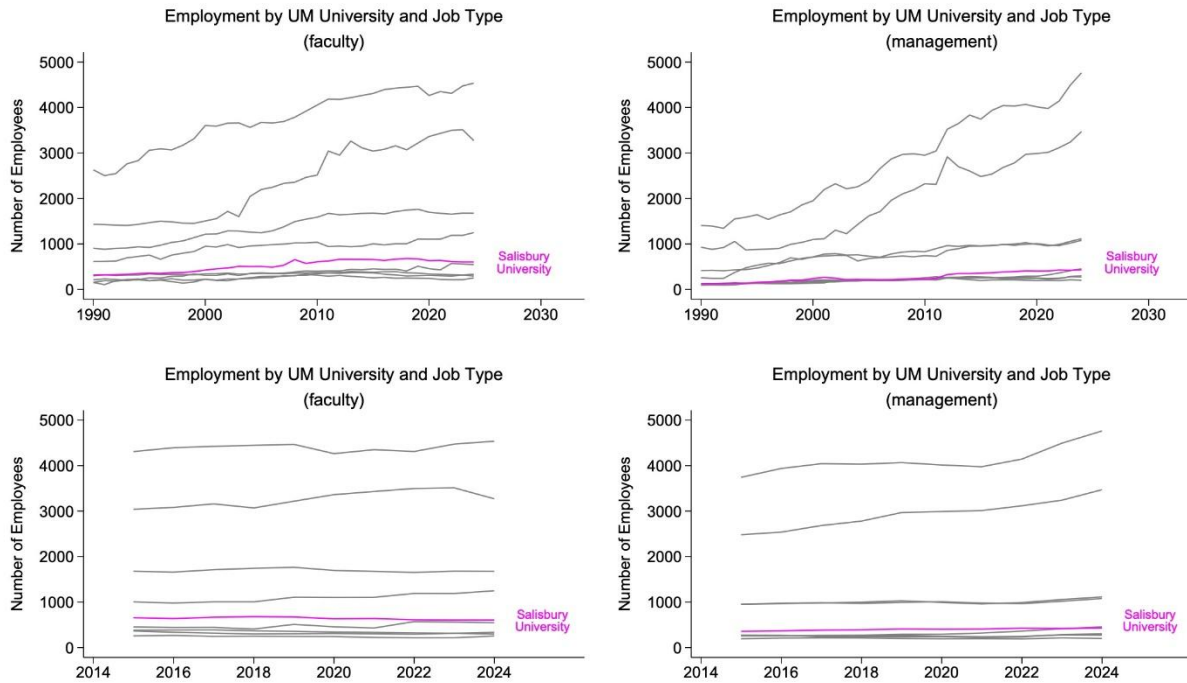


Figure 1: Employment by Occupation Category in the University System of Maryland, 2014–2024. Top panels show all USM institutions; bottom panels exclude UMD College Park and Towson University. Source: IRIS Data Journal, “Personnel by Occupation Category” (<https://www.usmd.edu/IRIS/DataJournal/Faculty-Staff/?report=Personnel-by-Occupation-Category>)

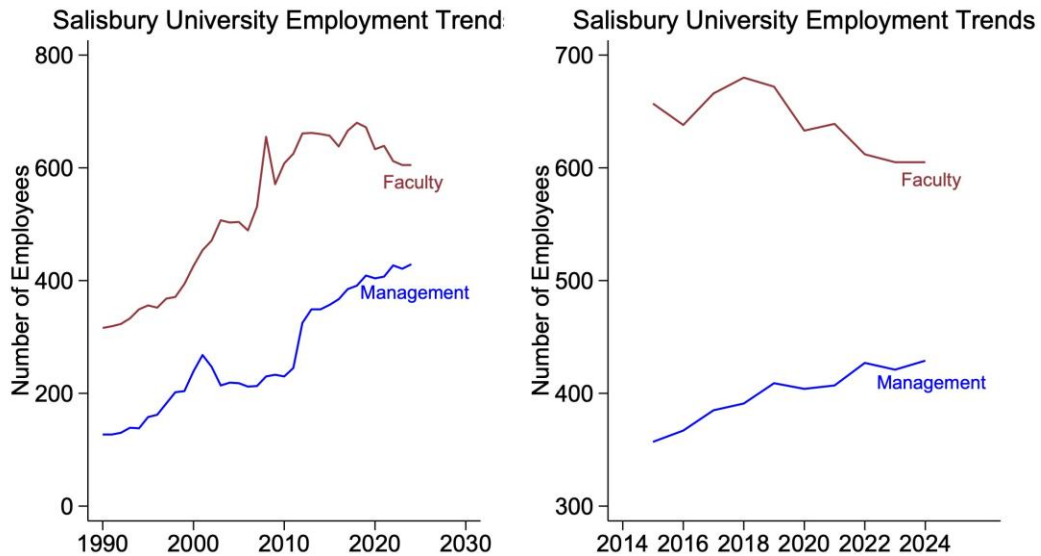


Figure 2: Faculty and Management Positions at Salisbury University. Long-run and recent Trends.

Right panel (1990–2024) shows both categories rising in the 1990s; during the 2000s, management declines while faculty continues to increase; around 2010, both categories grow.

Left panel (2014–2024) zooms in on the most recent decade, highlighting a marked decline in faculty positions alongside a continued rise in management positions.
Source: IRIS Data Journal, "Personnel by Occupation Category".

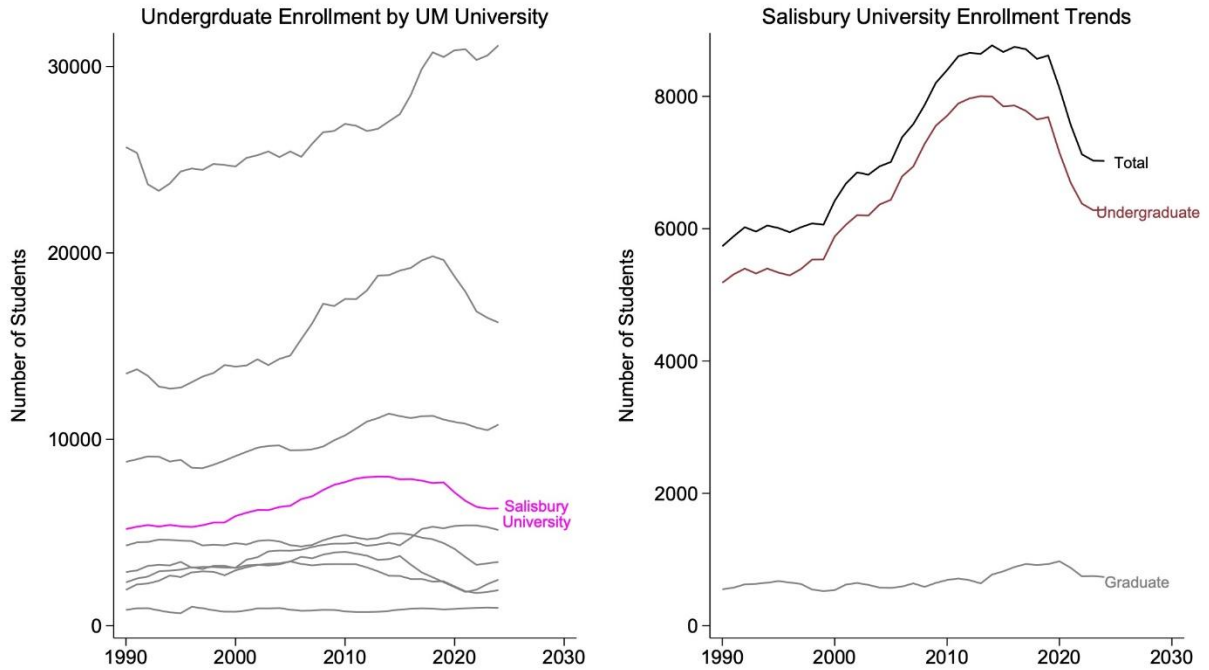


Figure 3: Enrollment Numbers at UMD Schools and Salisbury University. The figure on the left suggests that undergraduate enrollment by University System of Maryland institutions increased in the 1990 - 2015 time period and on average has been decreasing since. Salisbury University (highlighted) is among the larger institutions; like most peers, its undergraduate enrollment trends downward after 2018. A notable exception is the University of Maryland, College Park, which continues to grow. The figure on the right shows Salisbury University's enrollment trends. Total and undergraduate enrollment decline noticeably after 2018, while graduate enrollment is comparatively smaller and changes less sharply.

Source: IRIS Data Journal, "Personnel by Occupation Category"

(<https://www.usmd.edu/IRIS/DataJournal/Faculty-Staff/?report=Personnel-by-Occupation-Category>)

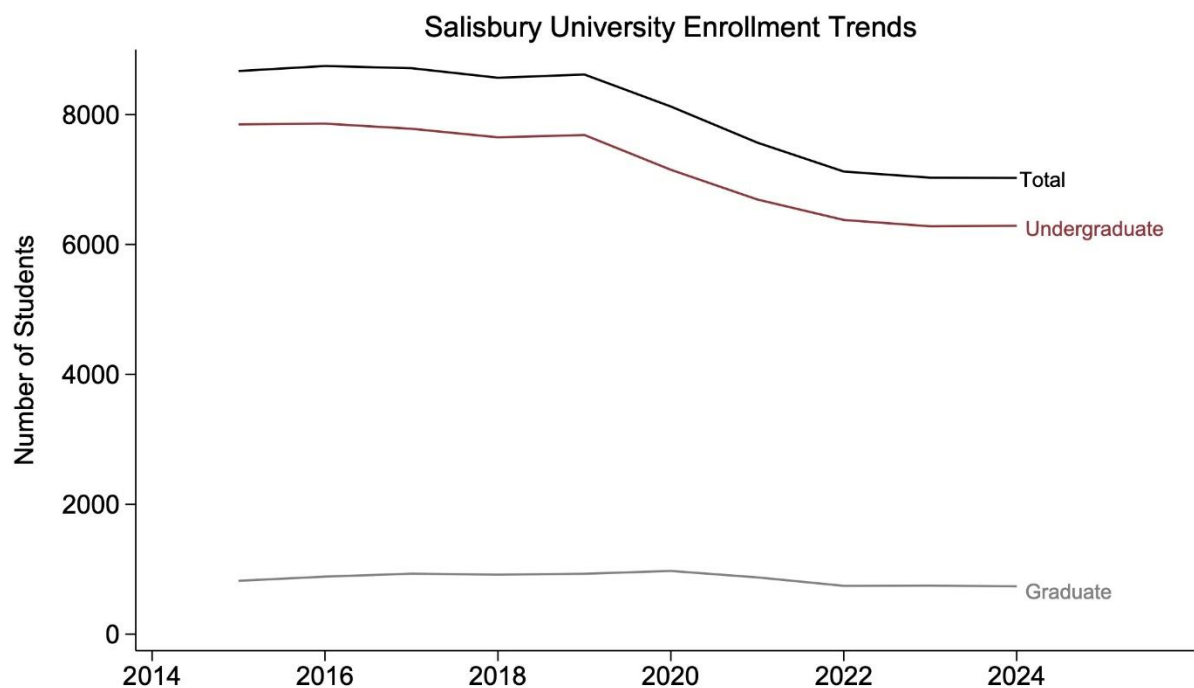


Figure 4: Salisbury University Enrollment Dynamics, 2014–2024. Over this period, total and undergraduate enrollment follow nearly identical downward paths, indicating that changes in total enrollment are driven primarily by declines in undergraduate numbers rather than by variation in graduate enrollment.

Source: IRIS Data Journal, "Personnel by Occupation Category"
(<https://www.usmd.edu/IRIS/DataJournal/Faculty-Staff/?report=Personnel-by-Occupation-Category>)

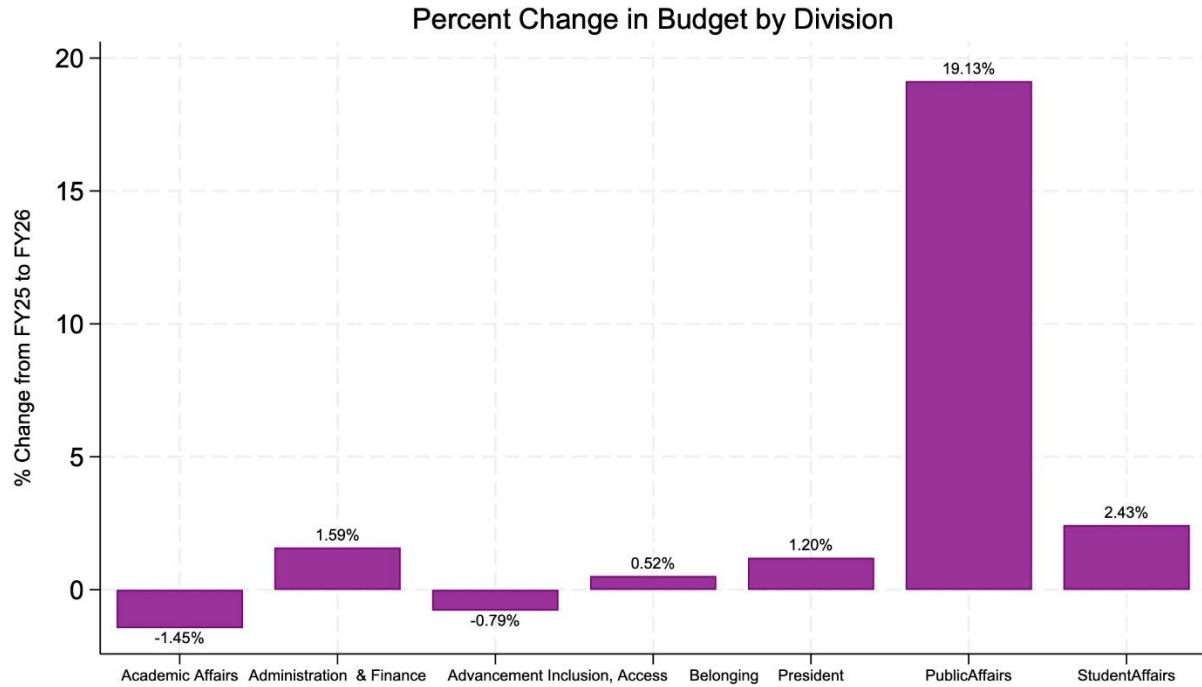


Figure 5: Percent Change in Divisional Budgets for FY25 and FY26. Most divisions exhibit modest changes within roughly -2% to +2.4%. Public Affairs stands out with a sizable increase of about +20%. The only divisions showing declines are Academic Affairs and Advancement.

Source: Salisbury University Budget Report Fiscal Year 2026. Pages 9–10, "FY26 vs. FY25 Budgeted Expenses by Division/Area (Before Re-organization)." <https://webapps.salisbury.edu/securefiles/budget-office/budget-Report-fy26.pdf?v=20250920010610>.

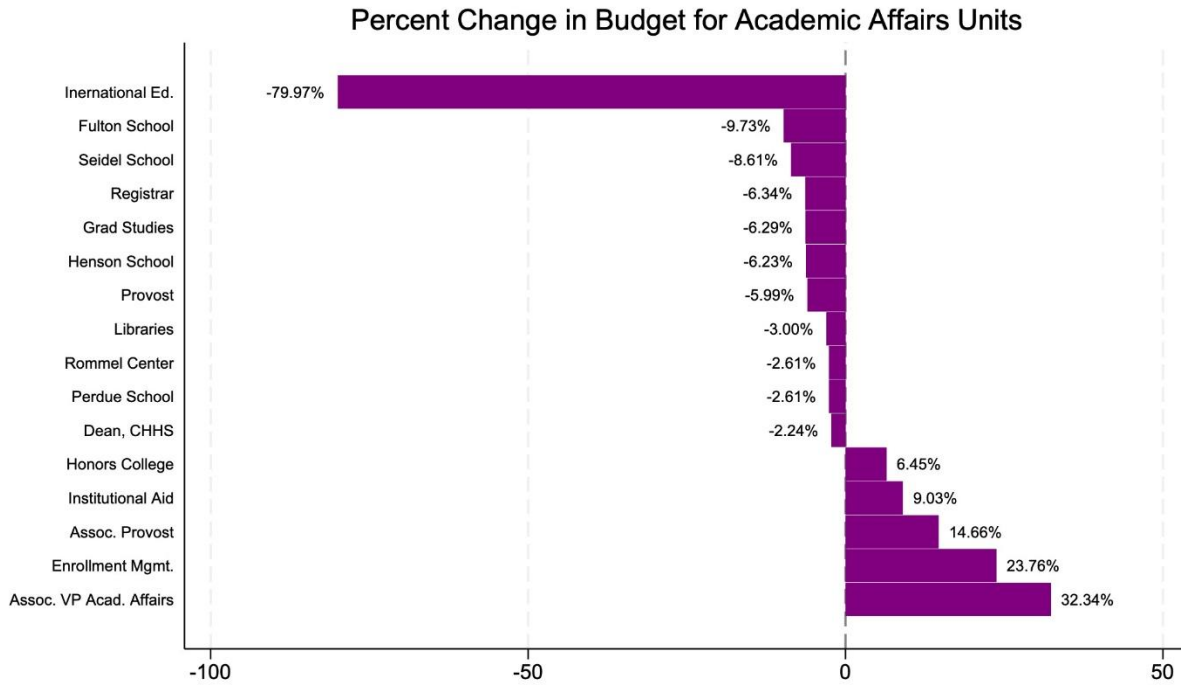


Figure 6: Percent Change in Academic Affairs Unit Budgets for FY25 and FY26. This graph suggests that most Academic Affairs Unit budgets declined (13 of 18 units) with decreases ranging roughly from -2.24% to -80% (with the largest drop in International Education). Five units increased: Honors College, Associate Provost, Institutional Aid, Enrollment Management, and the Associate VP of Academic Affairs.

Source: Salisbury University Budget Report Fiscal Year 2026. Pages 9–10, "FY26 vs. FY25 Budgeted Expenses by Division/Area (Before Re-organization)." <https://webapps.salisbury.edu/securefiles/budget-office/budget-Report-fy26.pdf?v=20250920010610>.

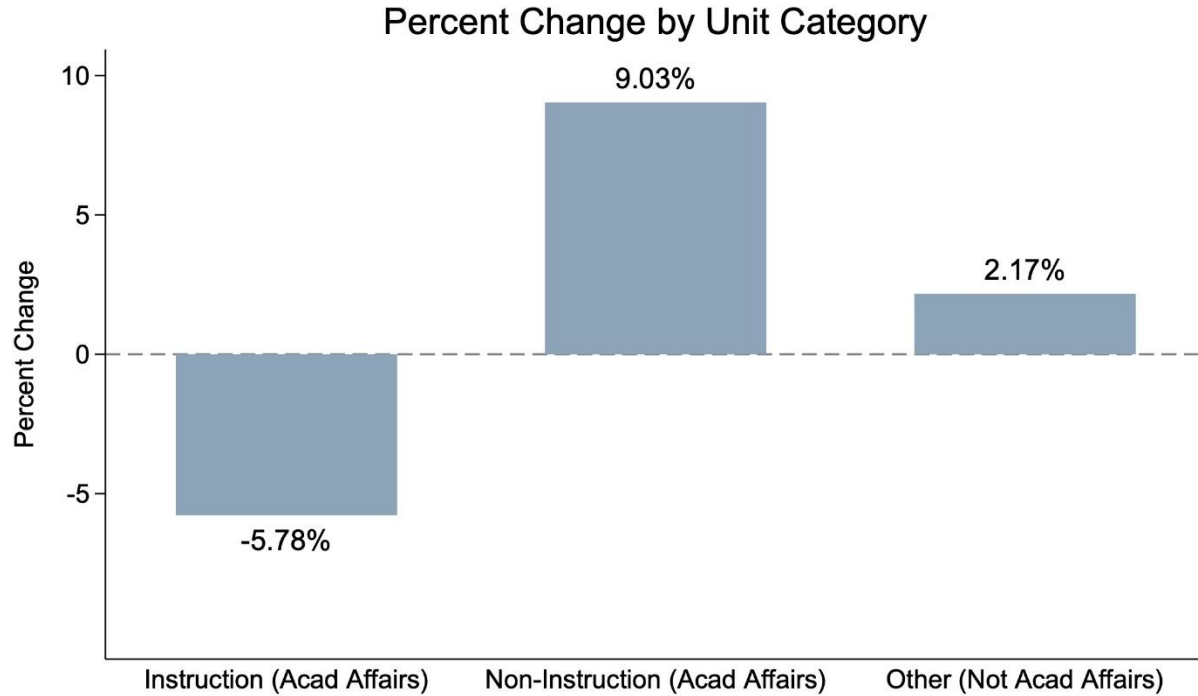


Figure 7: Percent Change by Instructional Status. Between the FY25 and FY26 instructional units (within Academic Affairs) experienced a decline of nearly 6%, the non-instructional units (within Academic Affairs) increased their budgets by approximately 9%, while all other units experienced an approximate 2% increase. Of the 16 units in Academic Affairs, the instructional category includes the Dean of CHHS, Dean of Clarke Honors College, Dean of Fulton School, Dean of Graduate Studies, Dean of Henson School, Dean of Libraries, Dean of Perdue School, and Dean of Seidel School. The non-instructional category includes the Associate Provost, Assistant Provost for International Education, Associate Vice President of Academic Affairs, Enrollment Management, Provost, Registrar, Rommel Center for Entrepreneurship, and Institutional Aid.

Source: Salisbury University Budget Report Fiscal Year 2026. Pages 9–10, "FY26 vs. FY25 Budgeted Expenses by Division/Area (Before Re-organization)." <https://webapps.salisbury.edu/securefiles/budget-office/budget-Report-fy26.pdf?v=20250920010610>.

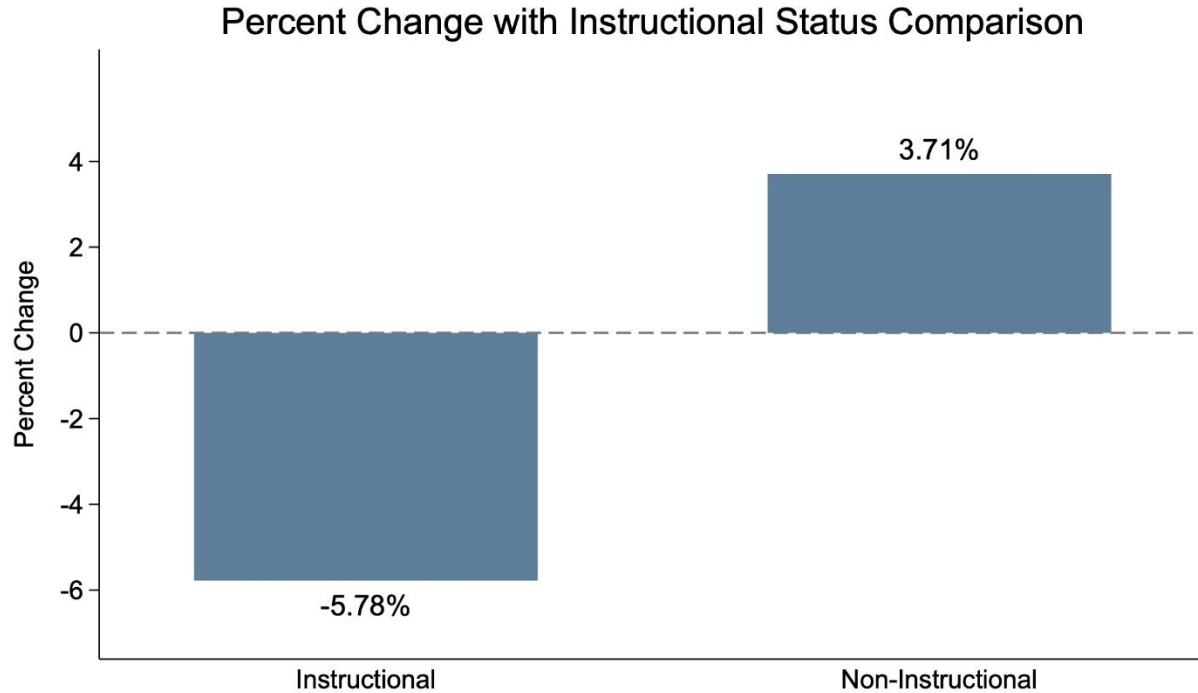


Figure 8: Percent Change by Instructional Status. Between the FY25 and FY26 instructional units (within Academic Affairs) experienced a decline of nearly 6% while the non-instructional units (within and outside of Academic Affairs) increased their budgets by approximately 9%, while all other units experienced an approximate 2% increase. Of the 43 units in the budget reporting, the instructional category includes the Dean of CHHS, Dean of Clarke Honors College, Dean of Fulton School, Dean of Graduate Studies, Dean of Henson School, Dean of Libraries, Dean of Perdue School, and Dean of Seidel School.

Source: Salisbury University Budget Report Fiscal Year 2026. Pages 9–10, "FY26 vs. FY25 Budgeted Expenses by Division/Area (Before Reorganization)." <https://webapps.salisbury.edu/securefiles/budget-office/budget-report-fy26.pdf?v=20250920010610>.