

**University of Massachusetts Amherst
All Funds On-Going Sources of Revenue
FY04-FY08**

Table II

| A. General Funds | | | | | |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY04 | FY05 | FY06 | FY07 | FY08 |
| | Actual | Actual | Actual | Actual | Budget |
| State Appropriation* | 171,907,166 | 181,345,371 | 195,019,028 | 204,470,034 | 222,751,935 |
| Tuition Retention | 26,683,565 | 28,058,048 | 27,822,067 | 31,068,042 | 32,617,958 |
| Other State Special | 1,811,423 | 1,818,450 | 3,430,000 | 3,868,804 | 3,630,000 |
| Mandatory Student Fees | 109,009,745 | 126,049,737 | 132,568,075 | 147,382,079 | 160,032,040 |
| Tuition Waivers | 24,002,276 | 23,629,258 | 25,600,436 | 26,505,409 | 28,582,684 |
| Indirect Cost Recovery | 20,410,887 | 21,276,012 | 22,251,570 | 23,140,535 | 24,406,000 |
| Interest Earnings | 5,902,277 | 3,296,265 | 4,142,917 | 6,738,659 | 9,350,524 |
| Other ** | 13,093,297 | 14,539,796 | 15,942,901 | 19,471,731 | 20,137,875 |
| Total | 372,820,636 | 400,012,937 | 426,776,994 | 462,645,293 | 501,509,016 |
| B. Other Unrestricted | | | | | |
| | FY04 | FY05 | FY06 | FY07 | FY08 |
| | Actual | Actual | Actual | Actual | Budget |
| Auxiliary Enterprises | 100,500,423 | 109,889,724 | 118,722,571 | 131,924,128 | 137,275,319 |
| Student Fee-Based Activities*** | 20,063,064 | 19,726,293 | 21,505,750 | 19,223,385 | 18,072,145 |
| Continuing Education | 15,167,851 | 17,739,356 | 20,410,487 | 23,534,612 | 24,711,343 |
| Sales and Services | 12,600,780 | 13,499,138 | 12,612,189 | 12,871,938 | 13,129,377 |
| Administrative Overhead Offset | (10,477,189) | (11,759,497) | (10,389,438) | (12,561,923) | (12,041,575) |
| Other Unrestricted**** | 606,515 | 2,048,543 | 2,789,823 | 3,035,490 | 3,035,490 |
| Total | 138,461,444 | 151,143,557 | 165,651,382 | 178,027,630 | 184,182,098 |
| C. Restricted | | | | | |
| | FY04 | FY05 | FY06 | FY07 | FY08 |
| | Actual | Actual | Actual | Actual | Budget |
| Gifts | 7,091,491 | 7,734,553 | 9,779,306 | 10,143,949 | 10,955,465 |
| Grants and Contracts | 77,429,334 | 83,136,534 | 91,394,965 | 95,501,629 | 100,276,711 |
| Federal Appropriations | 21,190,206 | 21,954,977 | 21,655,046 | 21,910,959 | 21,910,959 |
| State Financial Aid | 3,922,452 | 3,920,398 | 3,913,302 | 3,921,389 | 3,921,389 |
| Restricted Endowment Income | 2,376,606 | 2,551,128 | 3,037,064 | 3,771,392 | 4,616,867 |
| Total | 112,010,089 | 119,297,590 | 129,779,683 | 135,249,318 | 141,681,391 |
| Grand Total | 623,292,169 | 670,454,084 | 722,208,059 | 775,922,241 | 827,372,505 |

* State funded salary increases are reflected in the State Appropriation line in the year in which the funding should have been appropriated. Salary increases for FY02, FY03, and FY04 were actually not funded until FY04 and FY05 and salary increases for FY05 and FY06 were not funded until the last month of FY06 and FY07.

** Other revenue consists primarily of administrative overhead that flows to the central budget to recover the indirect costs associated with student fee and revenue operations. To avoid double-counting revenue this amount is removed in the Other Unrestricted section.

*** Beginning in FY07 the following fees will now be categorized as Mandatory Student Fees and not in the Other Unrestricted category: Fine Arts, Career Services, and UCARD. In addition, in FY08 the following fees will now be categorized as Mandatory Student Fees and not in the Other Unrestricted category: Transit Fee, Senior Fee, Entering Fee

**** In FY05 revenue from alumni annual giving was moved from Other in the General Funds category to Other Unrestricted in the Other Unrestricted category since this income is now designated for Advancement.