

**University of Massachusetts Amherst  
FY08 Expenditures of All Current Funds**

	General Funds	Reallocation of Indirect Cost Recovery	Continuing Education	Unrestricted				Other Unrestricted	Restricted				FY08 Total Expenditures	FY07 Total
				Program Support Fund CED (1)	Student Fees	Sales and Services	Auxiliaries		Direct Grants & Contracts	Federal / Special State Appropriations	Current Use Gifts (2)	Endowment Income (3)		
Chancellor's Office	2,194,008					9,213					52,900	262,492	2,518,613	2,721,099
Equal Opportunity & Diversity	1,267,172										5,690	15,984	1,288,846	1,246,423
Public Affairs/Commencement	1,625,353				62,233	9,252							1,696,838	1,399,716
sub-total Chancellor	5,086,533	0	0	0	62,233	18,465	0	0	0	0	58,590	278,476	5,504,297	5,367,238
Office of Information Technologies	11,138,980					6,827,930		2,237		438,144			18,407,291	17,510,731
Athletics	8,714,615					7,026,802		3,770,495		218,127		561,688	20,358,054	19,742,006
Athletics Waivers	1,372,812												1,372,812	1,377,243
sub-total Athletics	10,087,427	0	0	0	7,026,802	0	3,770,495	0	218,127	0	561,688	66,327	21,730,866	21,119,249
Academic Administration	2,978,849					8,162				331,501		(76)	3,318,436	3,824,916
University Outreach	1,812,657	18,607	250,109	964,047		2,917,994				1,372,182	3,697,496	1,629,529	12,700,630	13,702,555
Continuing Education (4)		189	7,022,713					40					7,022,942	5,773,119
Undergraduate Affairs / Academic Support	10,671,204	852			6,030,761	935,405				10,160		5,100	17,659,874	15,693,912
Fine Arts Center	2,587,688	1,472				860,512				742,372		179,213	4,401,636	4,336,569
Graduate School	2,198,116	10,030		21,027	1,448,542	27,729				649,525			4,354,969	3,838,272
College of Humanities & Fine Arts	33,840,969	(6,881)	567,178	66,226		928,613				624,928		263,895	36,683,730	37,747,992
College of Social & Behavioral Sciences	26,022,859	476,810	1,214,578	229,959		252,462		1,199	4,647,401			1,187,463	34,749,438	33,339,695
College of Natural Science & Math	40,693,754	2,654,193	257,472	26,571		1,251,214		38,458	41,618,596			741,258	87,645,092	79,641,377
Izenberg School of Management	14,497,345	33,181	4,117,361	1,341,704		381,325		60,053	3,855,690			1,715,958	26,496,238	24,996,223
College of Engineering	15,997,328	1,747,451	26,599	37,168	396,949	162,636		82,830	18,432,776	103,780	1,222,271	327,920	38,537,708	37,893,699
School of Public Health & Health Science	5,958,197	280,950	699,259	850,721		635,247		3,252	5,612,618			79,704	14,132,452	13,688,687
School of Nursing	3,351,024	29,216	912,024	3,247		19,356			1,200,604			101,407	5,629,091	5,614,339
School of Education	7,478,434	360,103	896,305	640,185		183,947		2,151	4,067,176			163,312	13,989,936	13,956,857
College of Natural Resources & the Environment	18,544,625	1,277,636	150,952	12,179	158,351	962,411		42,102	15,013,353	3,367,774	1,067,957	637,806	41,235,146	39,897,699
Commonwealth College	852,080		8,014			(2,833)			325,599	3,629,917	45,595	122,731	4,981,103	4,818,501
Research Affairs	6,278,879	373,434				1,507,874		721,403	897,025			(6,461)	9,772,154	11,591,365
University Library	15,550,811					110,413		856			3,704	101,519	15,833,784	15,829,306
sub-total Academic Affairs	209,314,829	7,257,243	16,222,564	4,193,034	8,034,603	11,142,467	0	952,344	99,401,706	10,802,671	8,632,627	3,200,271	379,154,359	365,984,746
Vice Chancellor for Student Affairs	1,775,245									(9,640)			1,765,605	1,704,330
Campus Activities/Student Run Businesses	2,303,823				1,967,734	2,343,961					6,718	(3,703)	6,618,533	6,563,494
Housing Services (includes Childcare)	1,458,435				35,745	269,520	33,036,100			15,218			34,815,018	33,489,078
Health Services (incl. Faculty/Staff Asst. Prgrm.)	372,310					34,828	23,272,435			449,136			24,128,709	22,589,043
Public Safety	5,149,985					182,409							5,332,394	5,320,107
Enrollment Services	4,773,671			141,208	2,451,246								7,324,917	7,356,566
Dean of Students	883,034	4,272				20,576		18,368	349,191			35,910	1,313,654	1,487,505
sub-total Student Affairs	16,716,503	4,272	0	141,208	4,454,725	2,851,294	56,308,535	18,368	803,905	0	42,628	139,172	81,480,610	78,509,124
VC for Administration & Finance	835,295											(5,784)	829,511	688,579
UCARD Operations	153,687						293,379						447,066	426,028
Finance and Budget	4,567,965							80	16,633				4,584,678	4,767,240
Human Resources	2,719,444	1,684				56,133			209,832		1,800		2,988,893	2,362,468
Physical Plant	24,465,210			165		1,748,127			3,497				26,216,999	25,222,339
Environmental Health & Safety	2,264,082					349,105							2,613,187	2,444,167
Facilities Planning	5,052,570					3,096,097			532,039				8,680,706	9,400,910
AVC Facilities/Campus Planning & Space Mgmt	124,277												124,277	206,517
Auxiliary Services	1,189,151						47,062,476						48,251,627	44,719,563
Campus Services	3,840,295					2,272,225	4,306,299						10,418,819	10,941,075
A&F Administrative Systems	941,503												941,503	1,070,078
sub-total Administration and Finance	46,153,479	1,684	0	165	0	7,521,687	51,662,154	80	762,001	0	1,800	(5,784)	106,097,266	111,456,395
Vice Chancellor for Univ. Advancement	684,723												684,723	656,529
Development	4,394,450							1,375,246	1,500		137,284	8,245	5,916,725	6,098,654
Alumni Relations	881,542										41,398	7,961	930,901	1,008,486
Communications & Marketing	977,269					99,273						(440)	1,076,102	1,120,403
sub-total University Advancement	6,937,984	0	0	0	0	99,273	0	1,375,246	1,500	0	178,682	15,766	8,608,451	8,884,071
<b>Total Campus Units</b>	<b>305,435,735</b>	<b>7,263,199</b>	<b>16,222,564</b>	<b>4,334,407</b>	<b>19,578,363</b>	<b>28,461,116</b>	<b>111,741,184</b>	<b>2,348,275</b>	<b>101,625,383</b>	<b>10,802,671</b>	<b>9,476,015</b>	<b>3,694,228</b>	<b>620,983,140</b>	<b>608,831,554</b>
Financial Aid (5)	31,995,451					521,444		53,767		22,402,397	135,009	272,992	55,381,060	50,106,036
Financial Aid Tuition Waivers	3,514,981												3,514,981	3,516,568
Utilities	18,751,129		19,871				10,256,386						29,027,386	20,539,780
Mullins Support	1,420,483												1,420,483	1,230,333
Curriculum Fee Waivers (TA's and RA's)	10,433,215												10,433,215	10,752,694
University System Assessment	18,850,000												18,850,000	17,863,212
Campus-Wide Payments	2,496,289	(19,551)						(13)				10,229	2,486,954	3,846,643
Tuition Waivers (6)	22,401,941												22,401,941	21,611,598
<b>Total Expenses</b>	<b>415,299,224</b>	<b>7,243,648</b>	<b>16,242,435</b>	<b>4,334,407</b>	<b>19,578,363</b>	<b>28,982,560</b>	<b>121,997,570</b>	<b>2,402,029</b>	<b>101,625,383</b>	<b>33,205,068</b>	<b>9,611,024</b>	<b>3,977,449</b>	<b>764,499,160</b>	<b>738,298,419</b>
Debt Payments and Transfers to R&R Capital Pool	74,685,545						19,435,670						94,121,215	87,613,227
<b>Total Uses Major Budgetary Units</b>	<b>\$489,984,769</b>	<b>\$7,243,648</b>	<b>\$16,242,435</b>	<b>\$4,334,407</b>	<b>\$19,578,363</b>	<b>\$28,982,560</b>	<b>\$141,433,240</b>	<b>\$2,402,029</b>	<b>\$101,625,383</b>	<b>\$33,205,068</b>	<b>\$9,611,024</b>	<b>\$3,977,449</b>	<b>858,620,375</b>	<b>825,911,645</b>
Recharge and AO Revenue & Utility Adjustment	(13,527,137)				(104,852)	(18,349,626)							(31,981,615)	(32,139,897)
<b>Total Uses Not of Recharges, etc.</b>	<b>476,457,632</b>	<b>7,243,648</b>	<b>16,242,435</b>	<b>4,334,407</b>	<b>19,473,511</b>	<b>10,632,934</b>	<b>141,433,240</b>	<b>2,402,029</b>	<b>101,625,383</b>	<b>33,205,068</b>	<b>9,611,024</b>	<b>3,977,449</b>	<b>826,638,760</b>	<b>785,038,316</b>

1. Program Support Funds are generated by income from school or college based Continuing Education courses.  
2. Amounts reported only reflect monies already expended, not cash received to date, pledges, gifts in kind, unspent restricted or unrestricted current funds and current funds for capital projects.  
3. Amounts reported only reflect monies already expended from interest earned on endowment, not endowment principal or remaining balances of spendable income.  
4. Continuing Education excludes College degree programs. Continuing Education degree program activity is reflected in individual schools and colleges.  
5. Includes Financial Aid expenses within the Financial Aid department. Excludes Financial Aid administrative expenses.  
6. Excludes Athletic tuition waivers and need-based waivers.