APPROVAL OF THE BOARD OF HIGHER EDUCATION FY2008 BUDGET

MOVED: The Board of Higher Education hereby adopts the attached budget request for Fiscal Year 2008.

Authority: Massachusetts General Laws Chapter 15A, Section 15
Contact: Sue Wolfe, Director, Fiscal Policy
Contents

I. Context .......................................................................................................................... 3

II. Budget development ................................................................................................. 5

   A. Total resource requirement
      1. State and Community Colleges ................. 6
      2. University of Massachusetts ..................... 7

   B. Public Higher Education strategic initiatives
      1. Financial aid ......................................................... 8
      2. Ensuring college readiness & success .......... 9
      3. Nursing & allied health .............................. 12

   C. Central functions
      1. General operations ....................................... 14
      2. National Guard tuition and fee waiver ....... 14
      3. Private sector fund-raising match ............... 14
      4. Workforce development training grant ....... 15
      5. NEBHE ........................................................... 15
      6. Employee relations & benefits ................. 15

III. FY 2008 budget request ....................................................................................... 16
I. Context

The public higher education system (“system”) in Massachusetts is committed to ensuring that all Massachusetts residents have the opportunity to benefit from a higher education that enriches their lives and advances their contributions to civic life, economic development and social progress in the Commonwealth. The system comprises three segments: 15 community colleges, nine state colleges and the five campuses of the University of Massachusetts.

Students

In FY06, the system served over 259,500 students and granted 30,380 degrees and certificates, including 5,045 graduate degrees, 752 graduate certificates, 22,097 undergraduate degrees and 2,486 certificates. The system ranked 26th in the nation in terms of size, based on full-time equivalent (FTE) enrollment of 137,410.

Employment

The system employed over 36,000 people, including full and part-time faculty, adjunct faculty and lecturers, administrative, support and maintenance personnel.

Revenue

Total system revenue in FY06 was $3.3 billion, which included student charges ($744.2 million), state support ($1.1 billion), auxiliary and other income ($882.8 million), and grants and contracts ($621.6 million).

State Support

State appropriations for higher education have varied considerably over the past ten years, as with most states across the country. But the year-to-year fluctuations have been more severe in Massachusetts than elsewhere in the country. State support peaked in FY01 and has yet to reach that level again. As of FY04, Massachusetts was one of only nineteen states that still had not reached peak funding levels of FY01. The good news is that the rate of funding increase for FY05 and FY06 outpaced all other states. The total increase in funding

---

1 Undergraduate = bachelors and associates; graduate = masters and doctorate; certificate includes 0-1 and 1-2 year certificates.
2 Source: IPEDS, FY 2005 Fall Employment
3 Includes GAA and fringe benefit support on state-funded employees
4 Source: HEIRS-Fiscal Policy
from FY04 to FY06 was over 15%. In FY07, state appropriations for higher education were $1.0 billion, representing an increase of $73.7 million, or 8%, over FY06. But despite the upward trend, recent 9C reductions eliminated much of this gain. Higher education appropriations were reduced by $36.1 million, with reductions of $17.5 million to campus accounts and elimination of $18.6 million in collective bargaining reserves. Institutions had already compensated employees for collective bargaining payments and therefore will have to cover both the payments and associated fringe benefits using local revenue sources.

Since FY04, budget formulas provided the foundation of state appropriations to the University, State and Community Colleges. The BHE budget request for FY07 was based on closing the revenue gap—which is the difference between the total operating requirement and total revenue—in no more than seven years. However, final appropriations reflected closure of the revenue gap in approximately 15 years for most institutions.

**Student Charges**

Student charges have also varied considerably over the past ten years. In FY07, average student charges across the system increased 4%, as compared to the three-year average consumer price index (CPI) increase of 3%. Eight of the 15 Community Colleges held charges constant compared to last year; increases at the State Colleges ranged from 3% to 11%; and increases at all University campuses were 3%. The average annual student charge this fall is: U Mass: $9,000; State Colleges: $5,855; and Community College: $3,526.
II. Budget development

A. Total resource requirement

Budget Formulas
Comprehensive budget formulas—one for the University and another for the State and Community Colleges7—are the foundation for determining total resource requirements (need) and allocating state support. Both formulas reflect aspirational targets based on national standards and peer comparisons, along with policy goals articulated by the Board of Higher Education. These standards include student-faculty ratios for different course types and spending on support services consistent with national peer institutions. Policy goals reflected in the formula include the goal that no less than 75% of faculty are full-time (versus adjunct) and that facility adaptation and renewal (A&R) is done on a rolling ten-year cycle. The budget formulas capture the unique characteristics of each institution, including program focus and mission, demographics, enrollment, location and facilities.

The budget formulas have the endorsement of the legislature and the collective support of the University and the Colleges. The budget formulas provide a consistent statement of need and a multi-year tool for advocating for state support.

The budget formulas are updated annually, reflecting changes in enrollment (both FTE and headcount), program offerings and demand, national peer comparison data, physical plant changes and utility consumption. The formula is also updated for general cost-of-living changes, including: fringe benefit rate; salary increases for faculty, support staff and maintenance staff; and utility rates. Much of the data used in the budget formula is from audited financial statements, production payroll systems and published national sources and surveys.

Revenue Gap
For the past decade, there has been a wide gap between total need and total revenues of the institutions. This is the “revenue gap.” When the need exceeds revenue, an institution does not have access to the resources needed to achieve the targets and policy goals of the system. Examples include:

- **Faculty staffing**
  - the aspirational target is that 75% of faculty are full-time
  - the average percentage is around 60%, ranging from 45 - 90% among the institutions

- **Academic, student services and institutional support**
  - the aspirational target is that all colleges and campuses are funded at a level consistent with their national peers

---

7 Pursuant to Sections 50 and 53 of the FY2004 General Appropriations Act. The formula was developed collaboratively between the BHE and the colleges and is maintained by BHE Fiscal Policy.
• actual spending at several institutions currently is below that of their peers

**Facility conditions**
• the aspirational target is that just under $200 million per year is spent on capital A&R ($178 million)
• actual expenditures are approximately one-half that amount

The total revenue gap for the system is currently $399.3 million. The FY08 budget requests for the University and Colleges, as detailed below, are premised on closing this revenue gap in no more than seven years.

### 1. State and Community Colleges

<table>
<thead>
<tr>
<th></th>
<th>FY08</th>
<th>FY07</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$468,107,104</td>
<td>$430,601,793</td>
</tr>
</tbody>
</table>

The total operating requirement of the State and Community Colleges is $1.2 billion, up 7% as compared to the operating requirement last year. Significant factors driving this change were:

**Instruction**
• average faculty salary growth of 6%, reflecting contract increases, longevity in position and cost pressures in specific disciplines, like nursing
• increase in fringe benefit rate, increasing from 27.6% to 32.6%
• growth in FTE—2% undergraduate and 4% graduate

**Support Services**
• national peer spending up 3% at Community Colleges, 6% at State Colleges

**Physical Plant**
• utility costs up 20%, due primarily to significant increases in electricity and heating oil rates
• maintenance salary increases averaging 4%

The revenue gap—total operating requirement less total revenue—for the Colleges is $218.7 million, up slightly as compared to last year. The FY08 budget request is based on closing this gap in equal increments over a seven year period. The incremental increase reflected in the FY08 budget is approximately one-seventh of the total needed to close the revenue gap, or $31.2 million.

The FY08 budget request also reflects a need to restore $6.3 million to the campus accounts which was eliminated as a result of 9C actions

---

8 Source: HEIRS-Fiscal Policy, current base salaries of MSCA, MCCC, AFSCME personnel as of Sep 2006
9 Source: IPEDS functional expense data as of FY2005
10 Source: HEIRS-Fiscal Policy, current utility rates of Sep 2006
11 Source: APPA Survey 2005, Northeast public institutions
in November. The additional loss of the $4.0 million retroactive collective bargaining reserve is a one-time expense item. If this reserve is restored in FY07, it does not affect the FY08 budget.

<table>
<thead>
<tr>
<th>2. University of Massachusetts</th>
<th>FY08</th>
<th>$486,605,436</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY07</td>
<td>$455,869,584</td>
</tr>
</tbody>
</table>

The budget formula used by the University is comparable to the State and Community College budget formula. The structure, methodology and cost drivers are similar, with the exception of research activities which are unique to the University.

The total operating requirement for the University is $1.3 billion, up 7.6% from last year. Changes in faculty, support and maintenance salaries, fringe benefit costs, utility rates, as well as changes in peer factors contributed to the increase in need.

The University’s revenue gap is $180.6 million, consistent with last year’s calculated funding gap. This was due primarily to increases in revenues from all sources—tuition and fees, other unrestricted revenues and state support.\(^\text{12}\) This gap is premised on restoration of funds eliminated due to 9C reductions; the gap would exceed $200 million if funds were not restored. The additional loss of the $14.6 million retroactive collective bargaining reserve is a one-time expense item. If this reserve is restored in FY07, it does not affect the FY08 budget.

\(^\text{12}\) Includes appropriations and fringe benefit support for state funded employees.
B. Public Higher Education strategic initiatives

| 1. Financial aid | FY08     | $243,997,206 |
|                 | FY07     | $89,867,706  |

**Issue**

Financial aid plays a significant role in providing access to postsecondary education. Yet state support for financial aid programs has failed to keep pace with both the rising cost of education and the number of students seeking higher education. As highlighted in the comprehensive Financial Aid Task Force Report, presented to the Board of Higher Education in October, the ability of students to fund their college education is a major concern. Research has demonstrated that financial pressure on students has led to high debt burdens, competition between school and employment, extended length of time to graduate, and in some cases, students dropping out of college permanently. Many other students do not see college as an option because of high costs and the lack of available financial resources.

**Context**

The Financial Aid Task Force, established in 2004, worked for over two years to evaluate the effectiveness of current Massachusetts financial aid programs and to articulate changes in policy that would promote access to higher education. The final Task Force Report was released in October 2006. During November, the BHE conducted additional research in support of three specific Task Force Report recommendations:

- Expanded MASSGrant program
- Community College reimbursement program
- Student loan forgiveness program

The research included identifying the target audience and potential participants and developing cost models and funding options. The outcome of this research was presented to Board members at a joint FAAP-AAC meeting and to legislators at a meeting of the Joint Committee on Higher Education.

Based on feedback and direction coming from these meetings, BHE will continue to explore and refine both the Community College reimbursement and student loan forgiveness programs.
There was strong interest from both Board members and legislators in expanding the MASSGrant program—the state’s central need-based financial aid program. A compelling argument for expanding funding was based on the decline in value of the average MASSGrant award.

For example, in 1988 the average MASSGrant award covered about 80% of the annual cost of tuition and fees at a public institution; in 2005, the average award covered only 15%.

**Objective & outcomes**

The FY08 budget request includes $154 million to *restore* the value of the average MASSGrant award and to *expand* MASSGrant to low- and middle-income families. The funding would provide for an average grant award of $3,500 to all eligible students and add an estimated 73,500 students whose EFC is between 3,850 and 10,000 to the program. These students are both at public and private institutions.

The formulation of appropriation language, establishing a stand-alone account for MASSGrant, will also be pursued. The current funding structure, where many aid programs are funded from one account, often results in new initiatives capturing resources originally targeted to the MASSGrant program.

Funds for this initiative are included in account 7070-0065 Scholarship Reserve.

### 2. Ensuring college readiness & success

A post-secondary education contributes both to personal success and to the long-term economic success of the Commonwealth. *Ensuring college readiness and success* strives to develop programs and partnerships to align college readiness, college completion and workforce development activities. The programs included in this initiative will lead to better prepared high school students, a reduction in campus remediation expenditures, more students participating in college, more students completing degree programs and a greater number of degrees in high need fields.

<table>
<thead>
<tr>
<th>a. Dual enrollment</th>
<th>FY08 $2,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY07 $0</td>
<td></td>
</tr>
</tbody>
</table>

**Issue**

Massachusetts political, business, community, early education, K-12 and higher education policy leaders recognize the urgent need to prepare all students—

---

13 EFC is based on several factors, including family income. An EFC of 10,000 is an approximation for the median family income in Massachusetts of $70,000.
especially the growing population of low income, minority and first generation college students—for post-secondary education and work, especially in STEM (science, technology, engineering and math) careers. A well-designed, targeted, dual enrollment program can increase the college-going rate, decrease the time to degree completion and encourage students to complete degrees and certificates in the majors needed for Massachusetts economic growth.

**Context**
A dual enrollment program was established through the Education Reform Act of 1993. The program enabled qualified high school students to simultaneously earn both high school and college credit. The program was in effect from 1994 – 2001, when funding for the program was eliminated. While the program was active, over 12,000 students participated and there were waiting lists at a number of colleges.

Since spring 2002, a small number of colleges have offered dual enrollment courses, either when the student was able to pay or when a business supported the program. Dual enrollment was designated in 2004 as a key goal by the National Governor’s Association (NGA), but no funding for this program has been forthcoming from the legislature.

**Objective & outcomes**
The current objective of the program is to provide dual enrollment courses to high school students with a particular focus on targeting STEM courses.

The target audience is juniors and seniors in high school, particularly underrepresented, low income and first-generation college goers. Courses would be offered either at the college or high school and may also include online courses.

The requested funding would be used to reimburse colleges for the tuition and fees related to dual enrollment courses, with a portion used to provide for a full-time program administrator to design and implement a more structured dual-enrollment system throughout the state.

Funds for this initiative are included in account 7066-0023 Dual Enrollment.

| b. Tracking outcomes: school to college database and higher education planning | FY08 | $200,000 |
| | FY07 | $0 |

**Issue**
The development of data systems designed to measure student outcomes throughout their education—from pre-kindergarten through higher education—is a national priority. Such data is essential to policy development and creation of a seamless P-16 education system.
The BHE and the Department of Education (DOE) are partnering to improve college readiness and college degree attainment, with support from the NGA. Last year, Massachusetts received a $2 million NGA grant to fund this effort.

**Context**
During FY07, a NGA grant provided start-up funding to develop a merged K-12 and higher education database. Further database enhancements, analysis and reporting are needed to fully implement and utilize this new asset.

The BHE, DOE and the Department of Early Education and Care (EEC), through the Advisory Committee on Education Policy, are committed to the development of a seamless P-16 system both now and when the NGA grant expires in June 2007.

**Objective & outcomes**
Three key priorities for the BHE are enhancing the School-to-College database, developing a public communications campaign around college readiness, enrollment and success, and expanding financial literacy efforts. The database is essential to coordinated policy development and the communications campaign would promote rigorous course taking in high school and improve financial aid awareness. These efforts build upon prior BHE work with partners and stakeholders, but funding is necessary to continue these initiatives after the NGA grant expires. The requested funds in FY08 would provide for two full-time additions to staff to expand these initiatives and work in collaboration with other entities to address financial literacy.

Funds for this initiative are included in account 7066-0000 Board of Higher Education.

<table>
<thead>
<tr>
<th>c. Graduation rate improvement</th>
<th>FY08</th>
<th>$145,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY07</td>
<td>$74,000</td>
</tr>
</tbody>
</table>

**Issue**
Recent graduation rates at the Massachusetts State Colleges (46%) are comparable to national graduation rates (44%). Students who do not complete their bachelor’s degrees—both nationally and at the State Colleges—are disproportionately low-income, minority, male and first-generation college students. The State Colleges intend to become national leaders among Master’s I public institutions by implementing programs that enable more students to successfully complete their bachelor’s degrees, especially those students who are at greatest risk of dropping out.

**Context**
In 2005, the State College Task Force issued a report which provided goals and recommendations to shorten the timeframe and increase the number of students earning bachelor’s degrees. Soon after, the State Colleges submitted...
implementation plans of identified best practices designed to increase the rate of State College students achieving a bachelor’s degree within a six-year period.

In FY07, the Legislature allocated $75,000 in response to the $1.5 million request to fund these initiatives. The limited funding will be used to coordinate system-wide degree attainment activities and create a status report for the Governor and Legislature on the progress of the Board and the State Colleges in achieving Task Force report goals.

During FY07, the Task Force on Retention and Completion Rates at the Community Colleges convened to address the issues and make recommendations on student success at the Commonwealth’s 15 Community Colleges. The report is slated to be issued in early 2007.

**Objective & outcomes**
In FY08, BHE plans to continue to coordinate both State and Community College initiatives, with the following objectives:

- organize a conference on best practices and research related to retention and degree completion
- develop web-based resources on retention and degree completion best practices and research

Funding requested in FY08 would provide for a full-time resource to coordinate these initiatives; currently there is a part-time resource available. This resource could ensure that best practices are quickly identified and disseminated throughout the system.

Funds for this initiative are included in account 7066-0022 Graduation Rate Task Force: Implementation.

| 3. Nursing and allied health | FY08 $1,000,000 | FY07 $ 500,000 |

**Issue**
The nursing shortage is serious and structural and it threatens the growth of the health care industry, a key economic sector for the Commonwealth. The shortages of nursing education faculty, clinical placements for students and of nursing and science laboratories must be addressed to solve the problem. Public higher education has a core role in this effort.

**Context**
Since 2005, the BHE has been working in partnership with industry and with public and private higher education institutions to develop statewide and regional programs to abate the shortage of nurses and nursing faculty.
Priority initiatives in this area include:

- defining competencies required of the nurse of the future and the link to current and new academic programs (assisted by grant from Johnson & Johnson). Implementation among cooperating institutions will begin in FY08.

- expanding nurse educator programs and support for new degree options in an effort to increase the number of nursing faculty

- expanding regional centralized clinical placement system for nursing students. Expansion of this program in the Northeast this year has created an additional 98 placements.

- expanding availability of simulation technology in both hospital and campuses

**Objective & outcomes**

The FY08 request would enable development and institutionalization of new educational programs and increase the regional implementation of clinical placement coordination and availability of simulation technology to students, faculty and practicing nurses.

These priorities will enhance the quality of nursing instruction and enable students to move more easily through nursing education programs. The faculty shortage problems are particularly difficult to solve and will require significant funding and a pipeline approach.

Along with funding, the budget request includes development of *The Massachusetts Nursing and Allied Health Workforce Development Trust Fund*. A trust fund would enable expenditures and planning over a multi-year cycle. This is an essential part of achieving the goals of accelerating the education of new nurses, while maintaining and enhancing the quality of care. This trust fund will also enable the BHE to seek private funding. Last year, a trust fund bill passed the Senate but not the House.

Funds for this initiative are included in account 7066-0000  Board of Higher Education.
C. Other Accounts
The following represent funding to other centrally administered BHE accounts. These changes reflect adjustments due in the normal course of business and cost-of-living changes.

1. General operations
   • BHE + $302,500
     The budget request reflects the search for a new Chancellor, expected transition overlap and anticipated turnover. This is estimated to be $212,500.

     The budget request also includes an increase of $90,000 to address increases in operating costs, including telecommunications, information technology and staff wage increases.

     Funding for this item is included in account 7066-0000 Board of Higher Education.

   • Office of Student Financial Assistance (OSFA) + $129,500
     Over the past two years, OSFA has been charged with implementing and coordinating several new programs, including the John and Abigail Adam Scholarship, Paraprofessional Grant, Early Childhood Scholarship and the National Guard fee waiver.

     OSFA is seeking an addition to staff of one full-time employee, $50,000; OSFA is also seeking an increase of $79,500 to address increases in operating costs, including printing, postage and staff wage increases. The administrative budget for OSFA has remained relatively unchanged over the past five years.

     Funding for this item is included in account 7070-0065 Scholarship Reserve (Financial Aid).

2. National Guard tuition and fee waiver no change
   The budget reflects $4.4 million to reimburse University campuses and State and Community Colleges for fee and DCE tuition waivers for eligible National Guard members. Pending more current information on enrollment and use of the waiver, no additional funding is requested at this time.

   Funding for this item is included in account 7066-0100 National Guard waiver.

3. Private sector fund-raising match no change
   The budget includes $13 million to match private funds raised by University and College foundations. The endowment incentive program has provided an effective marketing tool for foundations in their efforts to increase endowments. One dollar is provided as a match for every two dollars raised by the foundation. Last year, only a few foundations failed to meet the maximum match amount provided by program.
4. **Workforce development training grants**  
   -$270,349  
The budget request is based on actual spending trends in prior years.

5. **NEBHE**  
   - $ 93,586  
The budget request is based on a 5% increase to the base annual contribution of $350,000, an addition of $17,500. The FY 2007 appropriation included one-time funds to address payments in arrears for FY2004-06.

Funding for this item is included in account 7066-0009 New England Board of Higher Ed.

6. **Employee relations & benefits**
   
   • **Health & welfare trust fund**  
   + $307,068  
The budget request is based on the contractual contributions toward coverage of eligible employees in AFSCME, APA, MCCC and MSCA and non-unit classified and professional staff.

Funding for this item is included in account 7520-0424 Health & Welfare.

   • **AFSCME mediation and dispute resolution**  
   + $36,417  
Based on direction from ANF, funding for this process is now included as a budget request. Previously funds for this function were transferred to BHE as a part of the collective bargaining reserve.

Funding for this item is included in account 7066-0000 Board of Higher Education.
III. FY2008 budget request

The budget request for the system is a statement of need based on the requirements of the University and Colleges and the desire of the BHE to work proactively to address the challenges of the future, including a more transparent system of education from early childhood through to graduation at an institution of higher education.

The budget presented here articulates the resources needed to provide a quality and affordability system of public higher education and provides the basis of advocacy for all stakeholders. While acknowledging the many demands upon the resources of the Commonwealth, the BHE recommends this budget knowing that the economic health and quality of life in the Commonwealth depends on an educated citizenry. With these resources, the system of public higher education can meet this need.

FY08 Budget Request (one year)
including $154 million for MASSGrant

<table>
<thead>
<tr>
<th></th>
<th>FY08</th>
<th>FY07R</th>
<th>$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Colleges</td>
<td>222,052</td>
<td>204,193</td>
<td>17,859</td>
<td>8.7%</td>
</tr>
<tr>
<td>Community Colleges</td>
<td>246,055</td>
<td>226,409</td>
<td>19,646</td>
<td>8.7%</td>
</tr>
<tr>
<td><strong>Sub-total Colleges</strong></td>
<td><strong>468,107</strong></td>
<td><strong>430,602</strong></td>
<td><strong>37,505</strong></td>
<td><strong>8.7%</strong></td>
</tr>
<tr>
<td>U Mass</td>
<td>497,406</td>
<td>543,051</td>
<td>(45,644)</td>
<td>-8.4%</td>
</tr>
<tr>
<td><em>less one-time items</em></td>
<td></td>
<td>77,150</td>
<td>(77,150)</td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total U Mass</strong></td>
<td><strong>497,406</strong></td>
<td><strong>465,900</strong></td>
<td><strong>31,506</strong></td>
<td><strong>6.8%</strong></td>
</tr>
<tr>
<td>Program Mgmt &amp; Outreach</td>
<td>283,479</td>
<td>175,678</td>
<td>107,801</td>
<td>61.4%</td>
</tr>
<tr>
<td><em>less one-time items</em></td>
<td></td>
<td>49,418</td>
<td>(49,418)</td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td><strong>283,479</strong></td>
<td><strong>126,260</strong></td>
<td><strong>157,219</strong></td>
<td><strong>124.5%</strong></td>
</tr>
<tr>
<td><strong>Total all</strong></td>
<td><strong>1,248,992</strong></td>
<td><strong>1,022,762</strong></td>
<td><strong>226,231</strong></td>
<td><strong>22.1%</strong></td>
</tr>
</tbody>
</table>
### FY08 Budget Request (multi-year)

*including $79 million for MASSGrant*

<table>
<thead>
<tr>
<th></th>
<th>($ in thousands)</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY08</td>
<td>FY07R</td>
</tr>
<tr>
<td>State Colleges</td>
<td>222,052</td>
<td>204,193</td>
</tr>
<tr>
<td>Community Colleges</td>
<td>246,055</td>
<td>226,409</td>
</tr>
<tr>
<td><strong>Sub-total Colleges</strong></td>
<td>468,107</td>
<td>430,602</td>
</tr>
<tr>
<td>U Mass</td>
<td>497,406</td>
<td>543,051</td>
</tr>
<tr>
<td><em>less one-time items</em></td>
<td></td>
<td>77,150</td>
</tr>
<tr>
<td><strong>Sub-total U Mass</strong></td>
<td>497,406</td>
<td>465,900</td>
</tr>
<tr>
<td>Program Mgmt &amp; Outreach</td>
<td>208,479</td>
<td>175,678</td>
</tr>
<tr>
<td><em>less one-time items</em></td>
<td></td>
<td>49,418</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td>208,479</td>
<td>126,260</td>
</tr>
<tr>
<td><strong>Total all</strong></td>
<td>1,173,992</td>
<td>1,022,762</td>
</tr>
</tbody>
</table>