



Beacon Budget Model February 2025 Campus Update

Agenda

- Beacon Budget Model – Update
- Model of FY2024 results under Beacon Budget Model
- Next Steps
- Q & A

Basic Model Design

Umass receives 3 types of funding: Appropriations, Net Tuition & Fees, and Miscellaneous Revenues.

All funds go to ARS Centers - Academics & Research & Service Center Colleges & Auxilliaries

From there it is distributed to:

- Support units (departments that don't generate revenue) - Allocations
- Strategic Initiatives: the budget office & senior leadership determines longer term projects that are planing to implement over time. -Reserves
- ARS center deficits - units will require support based on new budget models.. Based on design of model some units always operating at a loss so need to bolster lower performing units. - Subvention

Allocation Metrics – CEE & Research Portion of State Appropriation Has Been Updated

- Tuition & Fee Component Allocation
 - General Undergraduate: 80% COI – 20% COR.
 - Graduate & Doctoral: 80% COI – 20% COR.
 - Tuition Differential: 100% to unit that charges.
 - SP Programs: 100% to COI.
 - Non-Credit Tuition: Will be its own ARS Center, more to follow
 - Student Fees: 100% directly to purpose/course.
- State Appropriation (net of central costs)
 - Degrees Awarded: 45% allocated proportionately based on percent of total degrees.
 - 2-Year Retention: 40% allocated proportionately based on total headcount.
 - Research: 15% allocated proportionately based on indirect research revenue

FY2024 Results- Income Statement Format

Revenue	
Net Tuition & Fees	166,032,819
Grants	93,422,395
Sales & Service, Educational	2,580,241

Auxiliary Operating Revenue	13,116,220
Other Operating	7,254,172
State Appropriation	210,819,977
All Other Revenue	52,034,697
Total Revenue	545,260,523
Expense	
Payroll	334,492,091
Non-Personnel	125,965,427
Scholarships	5,983,568
Interest	20,632,786
Depreciation	37,172,257
Total Expense	524,246,130
Margin	21,014,392
Margin Percent	3.9%

FY2024 Results (BBM Summary Format)

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Science & Mathematics	Centers & Institutes	ARS Center Total	Auxiliary Operations	Federal Stimulus/FEMA	Grand Total
Revenues											
Tuition & Fees	14,361,465	75,905,860	27,941,543	28,047,573	5,065,981	40,005,051	(234,770)	195,092,703	440,920	-	195,533,623
Grants & Contracts	30,677,841	6,321,369	158,491	6,500,019	6,295,656	11,016,604	1,707,194	62,675,183	148,380	(2,269)	62,821,294
Educational Sales & Services	4,494	139,514	218,084	197,241	55,806	13	13,670	628,822	876,305	-	1,505,127
Auxiliary	-	-	-	-	20,310	-	-	20,310	14,212,447	-	14,232,757
State Appropriations	15,155,337	44,673,109	17,063,053	17,038,608	4,173,160	33,276,791	1,144,259	132,524,316	-	-	132,524,316
All Other Revenue	2,796,364	4,986,788	2,002,970	2,216,877	506,427	3,761,925	575,482	16,846,832	601,998	70,116	17,518,947
Total Revenues	62,995,501	136,026,640	47,382,140	54,000,318	16,117,349	88,060,384	3,205,835	407,788,167	16,280,051	67,847	424,136,065
Direct Expenses											
Payroll & Fringe	34,475,383	70,597,571	23,126,915	24,641,101	8,158,574	36,754,918	2,827,578	200,582,040	3,480,346	-	204,062,386
Non-Payroll	11,510,001	6,678,225	906,487	5,049,146	2,868,153	4,734,379	636,433	32,382,823	15,347,855	(2,269)	47,728,409

Total Expenses	45,985,384	77,275,796	24,033,402	29,690,247	11,026,727	41,489,297	3,464,011	232,964,864	18,828,201	(2,269)	251,790,795
Unit Margin	17,010,118	58,750,845	23,348,738	24,310,071	5,090,621	46,571,087	(258,176)	174,823,303	(2,248,150)	70,116	172,345,270
Indirect Expense Allocations											
Academic Support	4,163,439	14,668,308	7,711,230	6,097,237	1,027,581	11,797,055	50,733	45,515,584	-	-	45,515,584
Student Services	2,942,718	11,180,656	6,260,507	4,798,048	756,365	9,441,742	-	35,380,036	-	-	35,380,036
University Physical Plant	6,035,903	25,492,853	3,322,190	4,987,288	3,836,961	25,931,048	829,015	70,435,257	-	-	70,435,257
Total Indirect Allocations	13,142,061	51,341,816	17,293,926	15,882,573	5,620,907	47,169,846	879,748	151,330,877	-	-	151,330,877
Margin	3,868,057	7,409,028	6,054,812	8,427,498	(530,286)	(598,759)	(1,137,924)	23,492,426	(2,548,150)	70,116	21,014,393

FY2024 Revenue - Beacon Budget Model

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	ARS Center Total	Auxiliary Operations	Federal Stimulus/FEMA	Grand Total
Revenues											
Undergraduate Resident Tuition	4,073,821	65,514,944	13,810,032	19,531,334	4,472,030	34,825,316	-	142,227,478	-	-	142,227,478
Undergraduate NonRes Tuition	1,931,050	31,069,195	6,546,158	7,796,033	2,119,808	16,507,711	-	65,969,956	-	-	65,969,956
Graduate Resident Tuition	4,512,626	1,370,586	4,295,997	1,729,118	149,659	663,460	-	12,721,445	-	-	12,721,445
Graduate NonRes Tuition	9,013,910	4,488,717	7,269,471	2,335,889	527,710	2,339,416	-	25,975,113	-	-	25,975,113
TSI Tuition	-	-	-	-	-	-	-	-	-	-	-
Other Tuition (ContEd, Diff, Online)	1,266,756	5,697,865	4,350,441	4,535,163	411,261	3,507,463	-	19,768,948	440,920	-	20,209,868
Student Aid	(6,436,699)	(28,235,447)	(8,330,556)	(7,879,964)	2,614,486)	(17,838,315)	(234,770)	(71,570,237)	-	-	(71,570,237)
Tuition & Fees	14,361,465	79,905,860	27,941,543	28,047,573	5,065,981	40,005,051	(234,770)	195,092,703	440,920	-	195,533,623

Federal Grants & Contracts	10,949,120	1,986,780	124,966	1,766,342	2,985,606	7,580,883	-	25,393,697	-	(2,269)	25,391,428
State Grants & Contracts	8,908,085	864,973	-	537,763	320,576	447,087	536,106	11,614,589	-	-	11,614,589
Local Grants & Contracts	1,425,149	188,317	-	113,237	258,803	-	73,255	2,058,760	-	-	2,058,760
Private Grants & Contracts	9,395,487	3,281,300	31,525	4,082,677	2,730,680	2,988,635	1,097,833	23,608,137	148,380	-	23,756,517
Educational Sales & Services	4,494	139,514	218,084	197,241	55,806	13	13,670	628,822	876,305	-	1,505,127
Auxiliary	-	-	-	-	20,310	-	-	20,310	14,212,447	-	14,232,757
REC	12,500	-	-	-	-	-	309,269	321,769	-	-	321,769
Other Operating	346,701	388,704	160,582	169,280	40,269	324,907	8,618	1,439,061	521,140	-	1,960,201
State Appropriation	15,155,337	44,673,109	17,063,053	<17,038,608/td>	4,173,160	33,276,791	1,144,259	132,524,316	-	-	132,524,316
Gifts	1,021,778	440,365	273,976	168,350	102,422	310,362	165,077	2,482,329	76,515	-	2,558,844
Investment Income	1,351,133	3,488,022	1,440,980	1,519,031	361,351	2,915,539	77,334	11,153,389	-	-	11,153,389
Unrealized Gain/Loss on Investment	-	-	-	-	-	-	-	-	-	-	-
Endowment Income	64,252	669,697	127,432	329,386	2,385	211,118	15,184	1,419,453	4,344	-	1,423,797
Non-Operating Grant Revenue	-	-	-	-	-	-	-	-	-	70,116	70,116
Other Non-Operating	-	-	-	30,831	-	-	-	30,831	-	-	30,831
Total Revenues	62,995,501	136,026,640	47,382,140	54,000,318	16,117,349	88,060,384	3,205,835	407,788,167	16,280,051	67,847	424,136,065

FY2024 Revenue - Gross Tuition Allocation Details

		Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics
UG Resident	142,227,478						
UG NonRes	65,969,956						
UG Total	208,197,434						
UG Direct to College	4,253,244	-	77,244	-	4,176,000	-	-

UG to Allocate	203,944,190						
3 Year Average Credits Instruction		8,799	158,245	26,189	32,564	10,991	75,026
% Allocation		3%	51%	8%	10%	4%	24%
80% Instruction	163,155,352	4,604,199	82,800,585	13,703,414	17,039,095	5,750,976	39,257,085
3 Year Average Credits Major		10,810	105,778	51,343	47,171	6,489	93,196
% Allocation		3%	34%	16%	15%	2%	30%
20% College of Record	40,788,838	1,400,673	13,706,311	6,652,777	6,112,272	840,862	12,075,943
UG ALLOCATED	203,944,190	6,004,872	96,506,896	20,356,191	23,151,367	6,591,837	51,333,027
GR Resident	12,721,445						
GR NonRes	25,975,113						
GR Total	38,696,558						
GR Direct to College	8,953,858	3,716,908	214,935	3,911,265	1,110,750		
GR to Allocate	29,742,701						
3 Year Average Credits Instruction		15,284	8,531	11,869	4,667	1,045	4,517
% Allocation		33%	19%	26%	10%	2%	10%
80% Instruction	23,794,160	7,920,907	4,421,253	6,150,955	2,418,612	541,730	2,340,704
3 Year Average Credits Major		14,858	9,622	11,825	4,214	1,067	5,209
GR ALLOCATED	29,742,701	9,809,628	5,644,368	7,654,202	2,954,257	677,368	3,0025,877

FY2024 Revenue - State Appropriation Allocation

		Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes
State Appropriation	210,819,977							
State Specials	3,800,960		3,524,137					276,824
Information Technology	13,604,458							
University Advancement	9,956,538							
Fiscal Operations	6,972,774							
Campus Services	3,087,830							
Chancellor	840,793							
Human Resources	4,623,877							
Marketing & Engagement	6,669,578							

Inclusion & Belonging	57,453								
Public Safety	4,829,584								
Central Accruals/High Level	27,978,994								
Appropriation to be Allocated	128,397,140								
Indirect Research 3 Year Avg		3,004,039	774,664	20,245	726,487	907,941	2,511,153	374,691	
Percentage		36%	9%	0%	9%	11%	30%	5%	
Research 15%	19,259,571	6,954,559	1,793,400	46,870	1,681,868	2,101,946	5,813,493	867,435	
Degrees Awarded 3 Year Avg		505	1,572	750	681	94	604	-	
Percentage		12%	37%	18%	16%	2%	14%	0%	
Student Success 45%	57,778,713	6,940,771	21,586,896	10,301,276	9,358,137	1,295,672	8,295,672	-	
2nd Year Hct3 Year Avg		39	544	205	186	24	592	-	
Percentage		2%	34%	13%	12%	1%	37%	0%	
Retention 40%	51,358,856	1,260,007	17,586,144	6,633,775	5,998,603	764,727	19,115,599	-	
Appropriation Allocated	128,397,140	15,155,337	40,966,441	16,981,921	17,038,608	4,162,345	33,225,053	867,435	

FY2024 Expenses - Beacon Budget Model

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Intsitutes	ARS Center Total	Auxiliary Operations	Federal Stimulus/FEMA	Grand Total
Direct Expenses											
Payroll	20,697,417	44,441,255	15,160,420	14,311,929	4,651,223	20,728,130	1,439,152	121,429,527	1,992,607	-	123,422,134
Temp/Non-benefitted Payroll	2,223,405	3,521,800	264,341	2,725,227	833,525	2,742,323	421,359	12,731,980	500,874	-	13,232,854
Grad Student Payroll	1,057,400	1,046,933	555,519	504,155	258,559	1,973,370	148,118	5,554,054	-	-	5,554,054
Non-Regular Payroll	1,085,600	2,067,659	518,777	765,740	338,477	2,103,414	150,402	7,030,069	43,975	-	7,074,044
Fringe Benefits	9,411,561	19,519,924	6,627,858	6,334,050	2,076,790	9,207,680	668,547	53,846,410	942,890	-	54,789,300
Total Compensation	34,475,383	70,597,571	23,126,915	24,641,101	8,158,574	36,754,918	2,827,578	200,582,040	3,480,346	-	204,062,386
Administrative Expenses	617,901	410,864	344,152	183,310	146,191	178,584	67,414	1,948,416	352,087	-	2,300,502
Central Assessment	-	-	-	-	-	-	-	-	-	-	-
Consulting Services	2,314,158	3,703,335	2,325	1,078,424	616,315	177,864	109,975	8,002,396	118,437	-	8,120,833
Depreciation	-	-	-	-	-	-	-	-	1,430,010	-	1,430,010
Equipment											

Leased/Purch./Maint.	115,865	168,401	50,816	597,496	66,129	383,089	16,621	1,398,416	296,055	-	1,694,471
Facility & Space Costs	14,456	22,595	85	16,100	56,978	24,932	-	135,146	185,057	-	320,203
Indirect & Overhead	(169,346)	(241,152)	32,245	80,409	(1,000)	(377,166)	(13,441)	(689,451)	448,822	-	(240,628)
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Infrastructure & Land	30,858	21,697	-	427,787	-	31,756	-	512,098	2,698,162	-	3,210,260
Recharge	104,401	247,866	59,940	111,148	58,109	148,308	85,579	815,350	114,975	-	930,325
Principal & Interest	-	-	-	-	-	-	-	-	2,357,467	-	2,357,467
Purchased Services	4,245,685	530,717	12,900	329,668	1,369,118	1,692,269	241,628	8,421,985	6,442,193	-	14,865,179
Student Aid	2,768,618	400,033	92,711	939,524	74,202	475,841	8,600	4,759,528	473,375	(2,269)	5,230,634
Supplies & Services	428,026	561,460	139,067	991,339	257,982	1,511,928	92,511	3,982,314	191,669	-	4,173,983
Travel & Conferences	997,377	790,353	148,846	293,940	208,004	480,309	26,547	2,945,375	175,912	-	3,121,287
Utilities	-	-	-	-	15,797	-	-	15,797	62,633	-	78,429
Other	42,003	62,055	23,400	-	330	6,666	1,000	135,454	-	-	135,454
Total Expenses	45,985,384	77,275,796	24,033,402	26,690,247	11,026,727	41,489,297	3,464,011	232,964,864	18,828,201	(2,269)	251,790,795

FY2024 Indirect Expense Allocations - Beacon Budget Model

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	ARS Center Total	Auxiliary Operations	Federal Stimulus/FEMA	Grand Total
Indirect Expense Allocations											
Academic Affairs - Other	1,699,077	5,986,058	3,146,912	2,488,250	419,350	4,818,315	20,704	18,574,667	-	-	18,574,667
Continuing & Professional Studies	25,814	90,945	47,811	37,804	6,371	73,143	315	282,203	-	-	282,203
Graduate Studies & Research	814,191	2,868,495	1,507,988	1,192,359	200,951	2,307,001	9,921	8,900,906	-	-	8,900,906
Academic Support Services	842,419	2,967,945	1,560,269	1,233,698	207,918	2,386,984	10,265	9,209,498	-	-	9,209,498
Vice Provost for Research	654,952	2,307,477	1,213,056	959,158	161,649	1,855,799	7,981	7,160,073	-	-	7,160,073
Honors College	126,897	447,073	235,030	185,837	31,320	359,561	1,546	1,387,264	-	-	1,387,264
Public & Community Services	89	314	165	130	22	252	1	974	-	-	974
Academic Support	4,163,439	14,668,308	7,711,230	6,097,237	1,027,581	11,797,055	50,733	45,515,584	-	-	45,515,584

Athletics/Recreation & Special Programs	550,975	2,093,391	1,172,175	898,354	141,617	1,767,809	-	6,624,321	-	-	6,624,321
Student Affairs	977,197	3,712,792	2,078,944	1,593,301	251,168	3,135,346	-	11,748,749	-	-	11,748,749
Enrollment Management	1,414,547	5,374,473	3,009,387	2,306,392	363,580	4,538,588	-	17,006,966	-	-	17,003,966
Student Services	2,942,718	11,180,656	6,260,507	4,798,048	756,365	9,441,742	-	35,380,036	-	-	35,380,036
Facilities	1,490,890	6,296,829	820,593	1,231,879	947,744	6,405,065	204,770	17,397,769	-	-	17,397,769
Dept Service	1,424,492	6,016,391	784,047	1,177,015	905,534	6,119,807	195,650	16,622,936	-	-	16,622,936
Depreciation & Interest Accrual	3,120,521	13,179,633	1,717,550	2,578,394	1,983,683	13,406,177	428,595	36,414,552	-	-	36,414,552
University Physical Plant	6,035,903	25,492,853	3,322,190	4,987,288	3,836,961	25,931,048	829,015	70,435,257	-	-	70,435,257
Total Indirect Allocations	13,142,061	51,341,816	17,293,926	15,882,573	5,620,907	47,169,846	879,748	151,330,877	-	-	151,330,877
Margin	3,868,057	7,409,028	6,054,812	8,427,498	(530,286)	(598,759)	(1,137,924)	23,492,426	(2,548,150)	70,115	21,014,393

Next Steps

- Continued update of BBM FAQ's on the university website
- Ongoing consultation with the Budget and Long Range Planning Committee
- Continued piloting of various portions of the model during FY2025 and FY2026
- Next Campus Update on April 29, 2025