



Finance & Operations Committee

May 2024

May 9, 2024

2:00 p.m.

Boardroom, McNamara Alumni Center

FIN - MAY 2024

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BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Collective Bargaining Agreements

Review

Review + Action

Action

Discussion

This is a report required by Board policy.

PRESENTERS: Kenneth Horstman, Vice President for Human Resources

PURPOSE & KEY POINTS

The purpose of this item is for the committee to review and act on the collective bargaining agreement (CBA) between the Regents of the University of Minnesota and the University Education Association (UEA).

Covered Employees

The employees covered by this CBA are faculty located at the University of Minnesota Crookston (UMC) and the University of Minnesota Duluth (UMD) and included in University of Minnesota Unit 9 as defined by the Minnesota Public Employee Labor Relations Act (PELRA). The total number of employees is 535.

Key Contractual Highlights

Key contractual highlights include the following:

- UMC: Salary equity review and adjustments.
- UMD: Term faculty promotional ladder; workgroup to catalog old Memorandums of Understanding (MOUs); workgroup to recommend revisions to tenure and tenure track workloads and clarifications to term faculty workloads.

Summary Economic Highlights

The UMC parties agreed to a Salary Equity Review and Adjustments MOU that provides for a salary study and the implementation of its recommendations each fiscal year.

The UMD parties agreed to a term faculty promotion ladder to give term faculty opportunities to advance their careers; a Historical MOU Workgroup to identify and catalog old MOUs; and an MOU for a UMD and UEA-D Joint Workload Workgroup, which will make recommendations for revisions to tenure and tenure track workloads and clarify term faculty workloads by June 30, 2025.

Financial Impact

This is a three-year agreement from July 1, 2023, through June 30, 2026.

Year 1 Recurring Costs

Base Annual Payroll (from PP 21 FY23)	\$ 40,467,751.32
Base Salary Adjustments of 3.75 percent	+ \$ <u>1,517,540.68</u>
Total Recurring Cost	\$ 41,985,292.00

Estimated Year 2 Recurring Costs

Base Annual Payroll	\$ 41,985,292.00
Base Salary Adjustments	+ \$ <u>(FY25 salary memo percentage)</u>
Total Recurring Cost	\$ 41,985,292.00 plus

Estimated Year 3 Recurring Costs

Base Annual Payroll	\$ 41,985,292.00 plus
Base Salary Adjustments	+ \$ <u>(FY26 salary memo percentage)</u>
Total Recurring Cost	\$ 41,985,292.00 plus

Negotiation Timeline

Negotiations began on May 12, 2023. The parties reached tentative agreements in mediation on March 19, 2024. The Union completed its contract ratification process on April 5, 2024.

INTERIM PRESIDENT'S RECOMMENDATION

The Interim President recommends approval of the collective bargaining agreement between the University and the University Education Association (UEA).



REGENTS OF THE UNIVERSITY OF MINNESOTA

RESOLUTION RELATED TO

The Proposed Labor Agreement with the University Education Association

WHEREAS, the parties have met and negotiated and have reached agreement regarding terms and conditions of employment regarding the employees of this bargaining unit; and

WHEREAS, the University Education Association has ratified acceptance of this agreement; and

WHEREAS, according to Board of Regents Policy: *Reservation and Delegation of Authority*, approval of labor agreements by the Board of Regents is required.

NOW, THEREFORE, BE IT RESOLVED that on the recommendation of the Interim President, the Board of Regents approves this labor agreement as outlined in the Finance & Operations Committee docket for May 9, 2024.



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Interim President's Recommended FY 2025 Annual Capital Improvement Budget

Review **Review + Action** **Action** **Discussion**

This is a report required by Board policy.

PRESENTERS: Interim President Jeffrey Ettinger
Alice Roberts-Davis, Vice President, University Services

PURPOSE & KEY POINTS

The purpose of this item is to review the Interim President’s Recommended FY 2025 Annual Capital Improvement Budget (capital budget).

The University’s capital budget authorizes projects to begin design and construction during the upcoming fiscal year. The FY 2025 capital budget authorizes projects totaling \$581,251,000. \$500,000,000 of that total reflects the University's 2024 State Capital Request to fund those projects using State of Minnesota-supported Higher Education Asset Preservation and Replacement (HEAPR) funds. The remaining balance (\$81,251,000) is University-funded capital improvements. Since the capital budget currently includes the University’s full request it will be updated in June to reflect the outcome of the 2024 legislative session.

The capital budget includes the planning priorities established by the Six-Year Capital Plan, which the Board acts on annually in the fall. Additionally, funding pools categorized as Repair and Replacement (R&R) or Higher Education Asset Preservation and Replacement (HEAPR) include multiple projects intended to preserve and renew existing campus facilities. Projects funded by these dollars are intended to extend the life and functionality of existing University facilities and infrastructure.

BACKGROUND INFORMATION

Board of Regents Policy: *Board Operations and Agenda Guidelines* direct the administration to conduct capital planning using a six-year time horizon updated annually. This annual capital planning process is completed in two parts.

- Part 1 is the Six-Year Capital Plan, which is updated annually and establishes the institution’s capital priorities. This plan is the basis for continued capital and financial planning. The Six-Year Capital Plan is presented to the Board annually in the fall.

- Part 2, which is acted on by the Board in June, is the Annual Capital Improvement Budget. The capital improvement budget identifies projects with completed predesigns, financing plans, and grants approval for those projects to proceed with design and construction for the coming fiscal year.

The University requires that all capital projects spending more than \$5,000,000 on either design or construction be included in the capital budget. This is an increase from the previous threshold of \$1,000,000 based on the amendments to Board of Regents Policy: *Reservation and Delegation of Authority* that were approved by the Board at the March 2024 meeting. In order to be included in the capital budget, the project must be approved by the respective chancellor or vice president, have completed an appropriate level of planning (typically a predesign), have all the required funding identified, and be ready to proceed if approved by the Board. This required process leads to better projects but also excludes from the capital budget some important projects still in development. As these projects meet the Board's criteria, they will be presented as capital budget amendments.

INTERIM PRESIDENT'S RECOMMENDATION

The Interim President recommends approval of the resolution related to FY 2025 Annual Capital Improvement Budget.



REGENTS OF THE UNIVERSITY OF MINNESOTA

RESOLUTION RELATED TO

FY 2025 Annual Capital Improvement Budget

WHEREAS, the Board of Regents (Board) has directed the administration to annually submit a six-year capital plan and an annual capital improvement budget; and

WHEREAS, the Board has adopted principles to guide the formulation of the six-year capital plan and the annual capital improvement budget; and

WHEREAS, the Board recognizes the importance of sustaining and improving the University's facilities in support of teaching, research, and outreach; and

WHEREAS, the administration has developed a capital planning framework designed to focus its capital planning efforts on projects that support the University's institutional priorities with a realistic financial strategy.

NOW, THEREFORE, BE IT RESOLVED that the Board approves the FY 2025 Annual Capital Improvement Budget.

University of Minnesota

FY 2025 Annual Capital Budget - May 2024

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Board of Regents Policy: Reservation and Delegation of Authority

The Board reserves to itself, or to one of its committees, authority to approve annual capital budgets consisting of projects with a value of \$5,000,000 or more.
[Article I. Reservation of Authority; Section VIII. Property, Facilities, and Capital Budgets. Subd. 7.]

Report Summary: Definitions and Totals by Funding Source

(dollars in thousands)

Local Funds		
These funds have been allocated to or generated by campus-level, collegiate-level or departmental-level units. Local funds include state appropriations, tuition, internal sales, external sales and other unrestricted funds.		\$75,001
Grants / Gifts		
Grant and gift funds are provided to the University to support specific construction projects.		\$0
Institutional Funds		
This category of resources represents a broad array of funds from within the University including but not limited to central budget allocations for specific projects, and internal loans.		\$0
State Funds		
These funds are provided from State sold bond proceeds and/or cash reserves for use on legislatively authorized projects.		\$500,000
University Debt		
These funds come from the future sale or allocation of bonds and/or commercial paper issued by the University. The source of the debt service payment varies by project. Board of Regents approval will be sought when funds are to be allocated from the Long-Term Capital Financing Program.		\$6,250
		<hr/> \$581,251

University of Minnesota

FY 2025 Annual Capital Budget

May 2024; dollars in thousands

Capital Projects		Total	Local Funds	Grants / Gifts	Institutional Funds	State Funds	University Debt	Description
Project	HEAPR	\$500,000	\$0	\$0	\$0	\$500,000	\$0	This project will maximize the effectiveness and life of the University's 30 million square feet of infrastructure. The University allocates HEAPR funding system wide in four categories: health, safety, and accessibility; building systems; utility infrastructure; and energy efficiency.
VP Unit	Finance and Operations							
RRC	University Services		Note: 2024 State Capital Request; dependent on bonding bill					
Facility	Systemwide							
Campus	Systemwide							
Project	IT Staff Relocation	\$6,250	\$0	\$0	\$0	\$0	\$6,250	This project will renovate space in the University Park Plaza building for OIT staff being relocated from the Information Technology building in conjunction with the new Advanced Operations Center.
VP Unit	Finance and Operations							
RRC	Information Technology							
Facility	University Park Plaza							
Campus	UMN Twin Cities							
	Grand Total:	\$506,250	\$0	\$0	\$0	\$500,000	\$6,250	
	Running Total:	\$506,250	\$0	\$0	\$0	\$500,000	\$6,250	

University of Minnesota

FY 2025 Annual Capital Budget

May 2024; dollars in thousands

R&R Funds		Total	Local Funds	Grants / Gifts	Institutional Funds	State Funds	University Debt	Description
Project	R&R - UMC Campus	\$319	\$319	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects on the Crookston campus.
VP Unit	UMN Crookston							
RRC	UMN Crookston							
Facility	Campuswide							
Campus	UMN Crookston							
Project	R&R - UMD Campus	\$4,000	\$4,000	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects on the Duluth campus.
VP Unit	UMN Duluth							
RRC	UMN Duluth							
Facility	Campuswide							
Campus	UMN Duluth							
Project	R&R - UMD Student Life	\$9,500	\$9,500	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects in residence halls, apartments, and other student service facilities on the Duluth campus.
VP Unit	UMN Duluth							
RRC	UMN Duluth							
Facility	Campuswide							
Campus	UMN Duluth							
Project	R&R - UMM Campus	\$194	\$194	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects on the Morris campus.
VP Unit	UMN Morris							
RRC	UMN Morris							
Facility	Campuswide							
Campus	UMN Morris							
Project	R&R - Student Affairs	\$1,250	\$1,250	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects for Boynton, Recreation and Wellness, and Student Unions and Activities.
VP Unit	Academic Affairs							
RRC	Student Affairs							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Housing & Residential Life	\$12,266	\$12,266	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects in the residence halls, apartments and family student housing units on the Twin Cities campus.
VP Unit	Finance and Operations							
RRC	Auxiliary Services							
Facility	Campuswide							
Campus	UMN Twin Cities							

University of Minnesota

FY 2025 Annual Capital Budget

May 2024; dollars in thousands

R&R Funds		Total	Local Funds	Grants / Gifts	Institutional Funds	State Funds	University Debt	Description
Project	R&R - Parking Infrastructure	\$9,850	\$9,850	\$0	\$0	\$0	\$0	Authorized funds will be used for parking infrastructure repair and replacement projects to include: structural, electrical, plumbing, HVAC and other critical repairs within structured parking and surface parking assets.
VP Unit	Finance and Operations							
RRC	Auxiliary Services							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Transportation Infrastructure	\$5,200	\$5,200	\$0	\$0	\$0	\$0	Authorized funds will be used for transportation infrastructure repair and replacement projects to include: street projects, sidewalk projects, bridge projects, building linkages, campus safety upgrades and critical repairs identified within transportation assets.
VP Unit	Finance and Operations							
RRC	Auxiliary Services							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - University Dining Services	\$1,100	\$1,100	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects in retail food venues on the Twin Cities campus.
VP Unit	Finance and Operations							
RRC	Auxiliary Services							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Energy Conservation	\$4,200	\$4,200	\$0	\$0	\$0	\$0	Authorized funds will be used to enhance the energy efficiency of facilities and infrastructure on the Twin Cities campus. Facilities Management maintains a revolving internal loan fund with the Budget Office to fund and repay conservation projects.
VP Unit	Finance and Operations							
RRC	Facilities Management							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Twin Cities Campus	\$11,710	\$11,710	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects on the Twin Cities campus.
VP Unit	Finance and Operations							
RRC	Facilities Management							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Utility Infrastructure	\$12,737	\$12,737	\$0	\$0	\$0	\$0	Authorized funds will be used for utility infrastructure repair and replacement projects on the Twin Cities campus.
VP Unit	Finance and Operations							
RRC	Facilities Management							
Facility	Campuswide							
Campus	UMN Twin Cities							

University of Minnesota

FY 2025 Annual Capital Budget

May 2024; dollars in thousands

R&R Funds		Total	Local Funds	Grants / Gifts	Institutional Funds	State Funds	University Debt	Description
Project	R&R - Security Infrastructure	\$675	\$675	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects related to security infrastructure on the Twin Cities campus.
VP Unit	Finance and Operations							
RRC	Public Safety							
Facility	Campuswide							
Campus	UMN Twin Cities							
Project	R&R - Athletics	\$2,000	\$2,000	\$0	\$0	\$0	\$0	Authorized funds will be used for facility and infrastructure repair and replacement projects in competition and practice facilities.
VP Unit	Intercollegiate Athletics							
RRC	Intercollegiate Athletics							
Facility	Campuswide							
Campus	UMN Twin Cities							
Grand Total:		\$75,001	\$75,001	\$0	\$0	\$0	\$0	
Running Total:		\$581,251	\$75,001	\$0	\$0	\$500,000	\$6,250	

University of Minnesota

FY 2025 Annual Capital Budget

May 2024

Potential Additions

Potential Additions have not yet met the readiness threshold for inclusion in the Capital Budget but may be added later in the fiscal year by amendment

Project	VP Unit	RRC	Facility	Campus
Advanced Research and Diagnostics Lab (ARDL)	Health Sciences	Medical School	Campuswide	UMN Twin Cities
Coffman Union Dining Updates	Finance and Operations	Auxiliary Services	Coffman Memorial Union	UMN Twin Cities
Community-University Health Care Center (CUHCC)	Health Sciences	Office of Academic Clinical Affairs	New Facility	UMN Twin Cities
Energy Efficiency Improvements	Finance and Operations	University Services	Campuswide	UMN Twin Cities
Labovitz School of Business Sales Center Renovation	UMN Duluth	UMN Duluth	Library Annex	UMN Duluth
Microbial Cell Production Facility Tenant Improvements	Academic Affairs	Multiple RRCs	Microbial Cell Production Facility	UMN Twin Cities
St Paul Campus Center	Academic Affairs	Student Affairs	New Facility	UMN Twin Cities
UMTC Solar Energy Projects	Finance and Operations	University Services	Campuswide	UMN Twin Cities

Interim President's FY 2025 Recommended Annual Capital Improvement Budget

Interim President Jeff Ettinger

Alice Roberts-Davis, Vice President, University Services

Finance & Operations Committee

May 9, 2024

SENIOR VICE PRESIDENT FOR FINANCE AND OPERATIONS

World Class Services for a World Class University



University Services

Stewardship • Integrity
Respect • Innovation • Safety

Annual Capital Schedule

Annual Capital Improvement Budget

Review
May

Action
June

1 year

Six-Year Capital Plan

Review
September

Action
October

6 years

State Capital Request

Review
September

Action
October

1 legislative
session



Proposed FY 2025 Annual Capital Improvement Budget \$581.3 million

(dollars in millions)

Category	State	U of MN	Total
State Capital Request	\$500.0	\$0.0	\$500.0
University Funded Projects	-	\$6.3	\$6.3
Repair and Replacement (R&R) Funds	-	\$75.0	\$75.0
Total FY 2025 Capital Improvement Budget	\$500.0	\$81.3	\$581.3



Annual Capital Improvement Budget

- Includes individual projects over \$5,000,000
- Projects need to have a completed predesign
- Projects must be fully funded
- Approved projects move into design and/or construction



State Request - HEAPR \$500.0 million

- Higher Education Asset Preservation and Replacement (HEAPR) legislation provides very strict guidelines on the type of projects that can be funded
 - Intended to give the University of Minnesota and Minnesota State flexibility to operate within its strict guidelines
- Funds are intended to preserve and renew existing campus facilities by funding five kinds of projects:
 - Accessibility
 - Building Systems
 - Energy Efficiency
 - Health and Safety
 - Infrastructure

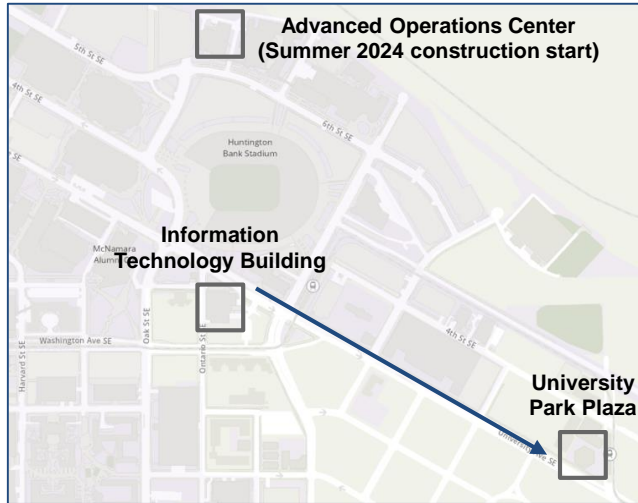


Capital Projects

\$6.3 million

(dollars in millions)

Location	Project	State	U of MN	Total
UMTC	IT Staff Relocation	\$0	\$6.3	\$6.3
		Total	\$6.3	\$6.3



Repair & Replacement Pools \$75.0 million

(dollars in millions)

Location	Project	Total
UMTC	R&R - Utility Infrastructure	\$12.7
UMTC	R&R - Housing and Residential Life	\$12.3
UMTC	R&R - Twin Cities Campus	\$11.7
UMTC	R&R - Parking Infrastructure	\$9.9
UMD	R&R - UMD Student Life	\$9.5
UMTC	R&R - Transportation Infrastructure	\$5.2
UMTC	R&R - Energy Conservation	\$4.2
UMD	R&R - UMD Campus	\$4.0
UMTC	R&R - Athletics	\$2.0
UMTC	R&R - Student Affairs	\$1.3
UMTC	R&R - University Dining Services	\$1.1
UMTC	R&R - Security Infrastructure	\$0.7
UMC	R&R - UMC Campus	\$0.3
UMM	R&R - UMM Campus	\$0.2
	Total	\$75.0



Potential Additions

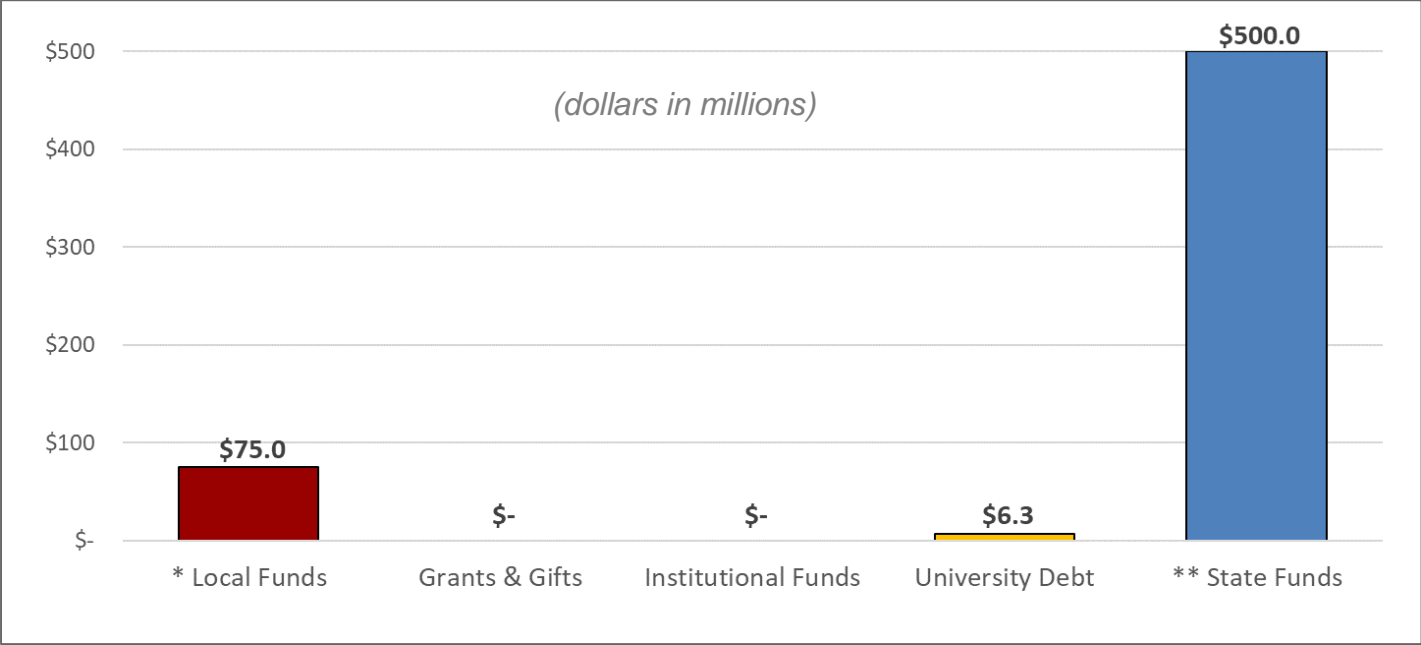
Location	Project	Facility
UMTC	Advanced Research and Diagnostics Lab (ARDL)	To Be Determined
UMTC	Coffman Union Dining Updates	Coffman Memorial Union
UMTC	Community-University Health Care Center (CUHCC)	New Facility
UMTC	Energy Efficiency Improvements	Campuswide
UMD	Labovitz School of Business Sales Center Renovation	Library Annex
UMTC	Microbial Cell Production Facility Tenant Improvements	Microbial Cell Production Facility
UMTC	St Paul Campus Center	New Facility
UMTC	Solar Energy Projects	Campuswide

**Potential Additions have not yet met the readiness threshold for inclusion in the capital budget but may be added in June or later by amendment.*



FY 2025 Capital Budget by Source

State Funds represents 86% of the \$581.3 million FY 2025 Capital Budget



* Local Funds: R&R only for FY 2025

** State Funds: HEAPR only for FY 2025





UNIVERSITY OF MINNESOTA

Driven to Discover®

Crookston Duluth Morris Rochester Twin Cities

The University of Minnesota is an equal opportunity educator and employer.



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Interim President’s Recommended FY 2025 Annual Operating Budget

Review **Review + Action** **Action** **Discussion**

This is a report required by Board policy.

PRESENTERS: Interim President Jeffrey Ettinger
Julie Tonneson, Interim Senior Vice President and Budget Director

PURPOSE & KEY POINTS

The purpose of this item is to review the Interim President’s Recommended FY 2025 Annual Operating Budget.

The recommended operating budget includes an overview of specific financial issues, including information on academic and operating investments, compensation plans, unit, and institutional revenue adjustments, proposed internal reallocations, tuition rates, and related fees. A complete description of the proposed resource and expenditure plans across all funds (including an executive summary and detailed rate and fee tables) is provided in the “Interim President’s Fiscal Year 2025 Annual Operating Budget,” which is included in the docket.

The all current-funds budget plan for FY 2025, which includes state appropriations, tuition, and all other sources (such as gifts, indirect cost recovery, sales and fees, sponsored grants, etc.), are balanced with proposed total revenues (including internal sales) of \$5,054,000,000 and expenditures/transfers of \$4,983,000,000.

Overall, the university is in a stable financial position. The top two priorities for this year are 1) attracting and retaining talented faculty and staff necessary to achieve the University’s strategic goals and 2) addressing inflationary pressures and other financial challenges varying by unit. In addition, the recommended budget recognizes the need to respond to compliance requirements and to invest in targeted areas in a limited way due to constrained resources. Incremental revenue growth for FY 2025 relies on proposed increases in tuition rates at levels slightly higher than planned in the original biennial budget request due to a flat state appropriation for the year. Further growth in other revenues, such as Indirect Cost Recovery reimbursements on federal grants or sales activity, are also key to balancing the FY 2025 budget in the absence of additional funding from the state. Still, even with the growth in generated revenues and the projected growth in tuition revenues, the budget plan is only possible with continued significant reprioritization and internal reallocation of existing resources.

To highlight the proposed incremental changes for balancing the primary discretionary funds of the University (state and tuition revenues), the FY 2025 Budget Framework recommended by the Interim President is as follows:

University of Minnesota
FY 2025 Recurring Budget Framework

Incremental Resources:	Proposed
Appropriation for Core Mission	\$0
O&M Set Aside in FY24 for the FY25 Budget	\$9,000,000
Unit Reallocations	\$17,500,000
Central Reallocations	\$4,500,000
Unit Other Revenue Increases	\$20,000,000
Tuition Revenue	\$42,200,000
One-Time Central Balances to Bridge	<u>\$6,000,000</u>
Total Incremental Resources	\$99,200,000
Incremental Investments:	
Compensation and Benefits	\$35,900,000
Core Operations and Services	\$19,300,000
Program Enhancements/Student Aid	\$18,100,000
FY 2024 Tuition Challenges	\$16,400,000
Facilities and Technology Infrastructure	<u>\$9,100,000</u>
Total Incremental Investments	\$98,800,000
Balance	\$400,000

The resource and investment plans outlined above are included within the recommended \$5.0 billion all-funds budget for FY 2025.

The budget supports MPact 2025 Systemwide Strategic Plan (MPact 2025) goals, advances the University's excellence in the face of rising costs and limited revenue growth, and successfully addresses key priorities shared by the Board and the Interim President. The budget reflects these goals by maintaining and enhancing key services and programs to better serve students and to build strong relationships with the University's constituency across the state, incorporating a responsible tuition and fee plan, and challenging all units within the University to continuously prioritize and improve efficiency in order to move resources to areas of higher strategic impact or need.

BACKGROUND INFORMATION

The committee previously discussed information specifically related to the FY 2025 Operating Budget at the following meetings:

- February 2024: *FY 2025 Annual Operating Budget Framework*, Finance & Operations
- December 2023: *FY 2025 Budget Variables and Levers*, Finance & Operations
- September 2023: *Overview of University Budget Model*, Finance & Operations

INTERIM PRESIDENT'S RECOMMENDATION

The Interim President recommends approval of the resolution related to the FY 2025 Annual Operating Budget.



REGENTS OF THE UNIVERSITY OF MINNESOTA

RESOLUTION RELATED TO

The Fiscal Year 2025 Annual Operating Budget

WHEREAS, the University of Minnesota (University), as the state's public, land grant university, is charged with the responsibility to pursue knowledge and help apply that knowledge through research and discovery, teaching and learning, and outreach and public service; and

WHEREAS, the State of Minnesota, through its legislative and executive branches, has appropriated \$746,732,000 in recurring and nonrecurring state general fund monies for fiscal year 2025 (FY25) to the University, which is a decrease of \$10,264,000 compared to fiscal year 2024 (FY24), for the pursuit of its mission and in support of our goals and objectives; and

WHEREAS, continued market pressures on wages for many faculty and staff groups continue to drive significant budget decisions in FY 2025 and continue into the next biennium; and

WHEREAS, expenditures for FY 2025 will be impacted differentially across the University by the continued high inflation rates for a variety of goods and services coupled with increasing compliance-related requirements; and

WHEREAS, the state's new North Star Promise program will be implemented for the first time in the 2024-25 academic year, ensuring student aid to cover full tuition and fees to eligible undergraduate students (MN residents from families with incomes up to \$80,000); and

WHEREAS, the future of the University is premised on partnerships within the University community of faculty, staff, and students with the State of Minnesota, other educational institutions, businesses and industry, University alumni, local communities, and the residents of Minnesota; and

WHEREAS, the University is committed to achieving standards of national and international excellence while maintaining efficient and effective services and processes.

NOW, THEREFORE, BE IT RESOLVED that the Board of Regents approves the University of Minnesota FY 2025 Annual Operating Budget, including the following attachments:

Attachment 2	Resource and Expenditure Budget Plan (University Fiscal Page)
Attachment 3	University of Minnesota 2024-25: Tuition Rate Plan
Attachment 4	Recommended Incremental Investments
Attachment 6	University of Minnesota 2024-25: Course & Class Fees
Attachment 7	University of Minnesota 2024-25: Miscellaneous Fees
Attachment 8	University of Minnesota 2024-25: Academic Fees

Attachment 9 University of Minnesota 2024-25 Student Services Fees
Attachment 10 Fund Forecast -Centrally Distributed and Attributed Funds

University of Minnesota

President's Recommended Fiscal Year 2025 Annual Operating Budget

For Review by the Board of Regents
May 9, 2024

President's Recommended FY 2025 Annual Operating Budget

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I. Executive Summary

FY 2025 Budget in Brief:

- Projected revenues and expenditures (all funds) reaching \$5 billion
- Sponsored grant spending projected to reach \$830 million
- Tuition rate increases driven by state appropriation levels for the second year of the biennium and continued inflation above 3%
- Increased reliance on projected 3-4% growth in non-state and non-tuition revenues
- Continued internal reallocation expectations for campuses, colleges, and support units averaging 0.8%
- Compensation increases (3% merit pool and 4% approved labor contracts) drive increased spending
- Investments in key priorities (meeting the instructional and service needs of students, research infrastructure, data security, marketing, and government relations to support enrollment and funding needs) and critical operating needs (compliance, facility operations, technology licenses, tuition shortfalls)
- Central Reserves accessed to address critical one-time needs and investments (campus-based enrollment marketing, initiative fund for the incoming president, auxiliary shortfalls)

This document outlines all estimates and recommended actions for implementing the University's FY 2025 annual operating budget. The State of Minnesota operates on a biennial cycle (the two-year structure under which the state appropriates funding to the University), and FY 2025 is the second year of the biennium that started on July 1, 2023. The appropriation for FY 2025 is incorporated into this budget. For all other revenues and total expenditures, this budget contains updated estimates and recommendations for FY 2025.

In summary, the Interim President's recommended all-funds budget is as follows:

Proposed FY 2025 Budget Summary: (\$ rounded to the nearest million)

Revenues	\$5,084,000,000
Expenditures/Transfers Out	\$5,013,000,000
Annual Operating Balance	\$71,000,000
Carryforward from FY 2024	\$1,640,000,000
Projected Ending Balance FY 2024	\$1,711,000,000

The total estimated revenue of \$5.1 billion is an increase of 3.4% compared to FY 2024. The total estimated expenditures/transfers out of \$5.0 billion is an increase of 3.3%. The gain in the operating balance of \$71.0 million (1.4% of expenditures and transfers out) results from conservative budget estimates based on an analysis of the trends in revenues and expenditures and decisions for FY 2025 incorporated into the recommendations. It is critical for the University to maintain an annual operating balance in each fiscal year as it is a leading indicator of financial health at the institutional level and helps to mitigate fluctuations in recurring revenues.

Factors Impacting Revenue and Expenditure Estimates:

The primary factors impacting revenue estimates for FY 2025 are the following:

- A \$0 change in recurring state appropriations/support.
- Recommended tuition rate increases varying across campuses and student groups:
 - Twin Cities undergraduate and graduate, resident = 4.5% and nonresident = 5.5%;
 - University of MN Rochester (UMR) undergraduate and graduate, resident, and non-resident = 4.5%;
 - University of MN Crookston (UMC), University of MN Duluth (UMD), and University of MN Morris (UMM) undergraduate resident, and non-resident = 1.5%;
 - departmental masters, certificate, and professional rates = generally 0% to 5.5% based on demand, tuition structures, and market considerations (with some outliers due to restructuring or unique circumstances).
- A tuition-to-budget positive variance in FY 2024 of \$9.5 million for 11 (of 25) tuition-generating units; a recurring growth in revenue that is uncommitted and therefore available to address cost increases for FY 2025.
- An expected increase of \$40 million (5.1%) in sponsored research revenues compared to FY 2024 due to recent award success and units' estimates building on that success.
- General increases in the range of 3.0% to 4.0% applied to miscellaneous revenues (sales, gifts, endowment earnings, fees, clinical income, etc.) to reflect expected growth in activity and/or rates.
- Room and board rate increases ranging from 2.8-8.9% (varying by campus) to cover projected cost increases primarily driven by labor costs and inflation on food.

The primary factors impacting expenditure estimates are the following:

- Continued investment in University employees through the implementation of a 3% general merit pool increase (all funds total cost, including sponsored funds and with fringe, estimated at roughly \$71.2 million: \$35.9 million in state and tuition funds and \$35.3 million in all other funds). This is combined with the implementation of a \$20/hour minimum pay level for all civil service and professional academic/administrative employees and an increase in the minimum hourly wage for student employees from \$15.00 to \$15.25. Market adjustments on top of merit increases will be managed by the budgeting units depending on their unique needs and available resources. The projected total increase for salaries and fringe across all funds and for all purposes is roughly \$105 million.
- General increases averaging 3.5% for other operating costs (equipment, supplies, travel, professional services, technology licensing & maintenance, etc.) to reflect the impact of differential inflation offset some by planned reallocations and historical patterns of reduced buying when costs increase.
- An increase in overall facility-related costs compared to FY 2024 (roughly \$6.7 million) driven by increased utility and debt costs.
- The requirement to address a roughly \$16 million shortfall in tuition revenue compared to budget in FY 2024 for 14 (of 25) tuition-generating units; a shortfall that must be addressed through replacement revenue growth or reduced costs - before factoring in increased costs in those units for FY 2025.
- The requirement to address roughly \$12 million in structural imbalances carried forward from FY 2023 and contractual cost increases for the next fiscal year unique to individual budgeting units.
- An additional recurring investment in core operations and services to maintain excellence and address immediate needs (summarized in section IV-B and itemized in Attachment 1).

Additional Budget Factors Embedded within the Estimates Described Above

Redeploying Existing Resources: To fund a portion of the cost increases described above, the recommended budget includes expected internal reallocations (not increased revenue to the institution but spending reductions to redeploy existing resources) in state and tuition-funded activities of \$17.5 million. On average, this represents a 0.9% reduction in state and tuition funds across all academic units (ranging from 0.0% to 3.7%) and a 0.7% reduction across all support units (ranging from 0.4% to 1.1%). More significant reductions in academic units are expected where recent enrollment declines have led to a substantial decrease in tuition revenue.

Existing Operations & Maintenance (O&M) Funds: The FY 2024 approved budget included two allocations of O&M funds to be held centrally for future recurring allocation out to the units. The first of these was a \$4.5 million recurring allocation approved in FY 2022 as a revolving fund for annual nonrecurring investments in MPact 2025 initiatives, and the second was a set aside of \$9.0 million from the increased FY 2024 state O&M appropriation to address cost increases beginning in FY 2025. This \$13.4 million is not increased revenue to the institution: it represents existing FY 2024 resources made available to allocate on a recurring basis to the budgeting units for FY 2025. It will help cover cost increases next fiscal year, alongside increases in tuition and reliance on growth in other revenue sources.

One-Time Bridging Funds: The recommended FY 2025 budget includes two significant situations in which nonrecurring balances will be used to delay the required unit-level spending reductions that would otherwise be necessary to cover costs in FY 2025. \$8.8 million of recurring expenditures in FY 2025 will be covered with one-time balances:

- \$2.8 million of UMD and UMM balances due to enrollment challenges in FY 2024 and the expected challenges in FY 2025. This amount is being reserved to help bridge the gap until planned revenue growth or expense reductions in FY 2026.
- \$6.0 million from central reserves for projected operating budget shortfalls at UMD and the Carlson School of Management, primarily driven by the cumulative structural imbalances entering FY 2024, enrollment levels below budget in FY 2024, and projected further enrollment challenges for FY 2025. (Note: the Carlson School of Management enrollment challenges are related to graduate, rather than undergraduate programs.) The UMD campus will be implementing programmatic changes to realize savings in instructional delivery costs starting in FY 2026, and the Carlson School of Management is implementing changes designed to increase future tuition revenues.

One-Time Use of Central Reserves Funds Beyond Bridging: The FY 2025 budget incorporates a relatively limited number of recurring investments to enhance programs or services. However, due to recent investment gains in the Temporary Investment Pool (TIP), the balance of Central Reserves is expected to exceed the Board policy guideline equal to 4% of the state appropriation by more than \$100 million – a nonrecurring balance that can be utilized for nonrecurring expenses. As a result, this recommended budget includes a fund management plan as well as the proposed one-time allocation of \$38 million to accomplish four things:

- 1) advance strategic initiatives;
- 2) address lingering accumulated deficits in student housing and dining driven largely by the pandemic, high inflation, lower occupancy rates, and the desire to hold down the cost of attendance;
- 3) fund accumulated deficits related to legal settlements and closed cases; and
- 4) bridge support for UMD and the Carlson School of Management, as mentioned above.

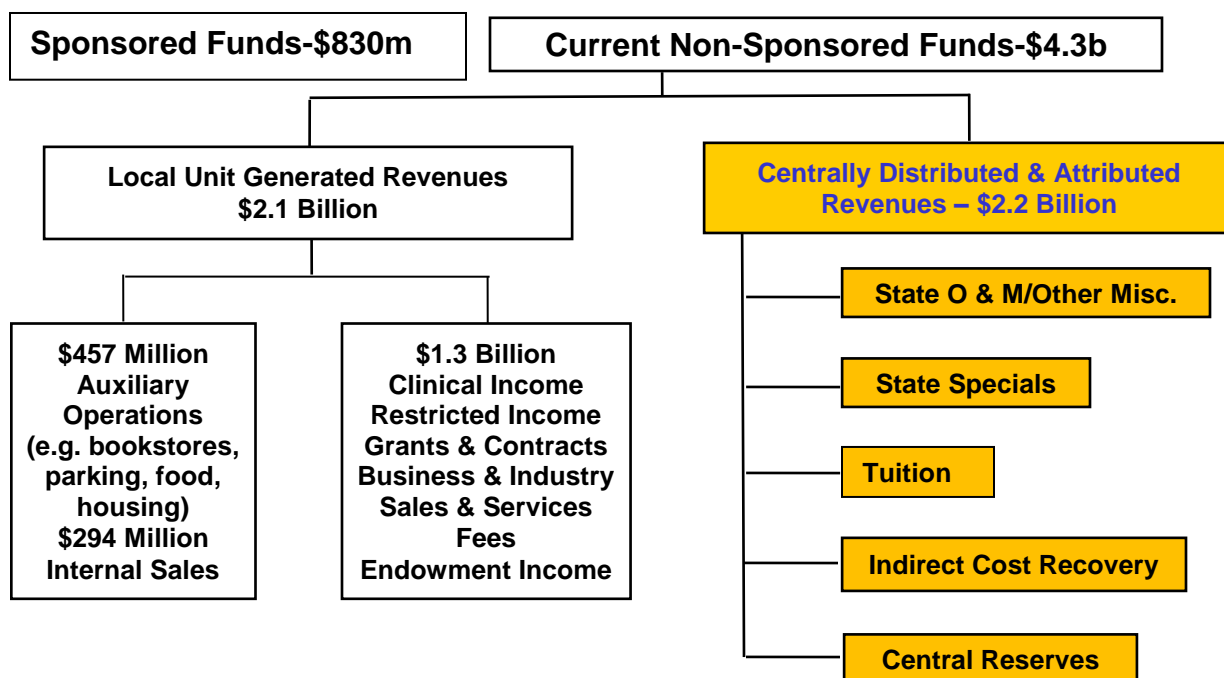
A list of funded items is included in Attachment 1. The impact of this recommendation on central reserves, along with an overall central reserve fund management and spending plan, is described in section V-B-1.

The remaining pages of the Interim President's Recommended Operating Budget for FY 2025 detail each of the points included in this summary. Overall, the University is facing tuition revenue challenges in some units and significant cost increases related to compensation decisions and general inflation. These expenses and revenue challenges require recurring solutions. The recommended budget addresses those challenges consistent with the original biennial budget proposal to the state but without any incremental growth in the state appropriation for the second year of the biennium: tuition rate changes larger than originally planned and proposed, internal reallocation of existing resources (budget cuts), and increased reliance on growth in other revenues. Purposefully focusing on attracting and retaining talented faculty and staff necessary to deliver on the University's mission remains the top priority for the year. Any additional discretionary resources will be directed to support student services and initiatives aligned with the goals of MPact 2025.

While it is challenging to build a budget that achieves strategic goals and advances the University's excellence in the face of rising costs, flat state support, and limited revenue growth, this budget successfully addresses key priorities shared by the President and the Board of Regents. It does so by investing in building and maintaining excellence, incorporating a responsible tuition and fee plan, and challenging all units within the University to continuously prioritize and improve efficiency to move resources to areas of highest strategic impact or need.

II. All-Funds Budget – Summary

The FY 2025 Annual Operating Budget presented here for approval is an “all-funds” budget. Attachment 2, “University Fiscal Page,” provides the detailed budget for FY 2025 in an all-funds context (sponsored fund totals presented rather than by detailed object spending level as those funds are budgeted on a multi-year rather than annual basis). The chart below displays the fund structure included in this budget.



Sponsored funds are those provided to the University by a grant or a contract under Board policy and administered through Sponsored Project Administration (SPA) and Sponsored Financial Reporting (SFR) units. These are restricted funds budgeted on a multi-year, project-by-project basis, subject to special grant rules and reporting procedures. For FY 2025, the total projected sponsored funds budget (without indirect costs) is \$830.0 million, representing an estimate of total expenditures to be reimbursed by sponsors during the year. It is included here to identify the University's total annual operating budget, but it does not require Board approval for particular projects. Projections of sponsored activity in the future are strong. The \$830 million projected spending in FY 2025 represents a 5.1% increase from FY 2024, which represents a continuation of the growth trend coming out of the pandemic-driven spike in awards.

Funds in the Local Unit Generated Revenues category are monitored and reviewed by central administration but are automatically attributed to the units as generated and are managed within those units. The annual budgeting of revenues and expenses in this category of funds requires estimating and decision-making processes at the local unit level but not by central administration (some auxiliary rates, such as those for student room and board and parking, are reviewed and approved by central administration for inclusion in this recommended operating budget, however).

Although this is an all-funds budget, including estimated revenues and expenditures across all funds, the primary focus of this document is an explanation of the budget and the corresponding details related to the category of funds commonly referred to as "centrally distributed and attributed," or funds requiring a decision process or formal approval by central administration and the Board of Regents on the exact amount to estimate and budget in each academic and support unit. These are the primary discretionary funds of the institution that support nearly the entire maintenance and operations of the University's core mission.

FY 2025 Annual Operating Budget Overview: The Numbers

In summary, the budget for total current non-sponsored funds is proposed as follows:

**Current Non-sponsored Funds – FY 2025 Operating Budget
(Including internal sales activity)**

Beginning Balance	\$1,640,051,972
Revenues	<u>\$4,253,712,346</u>
Total Resources	\$5,893,764,318
Expenditures & Net Transfers	<u>\$4,183,122,728</u>
Ending Balance	\$1,710,641,590

Sponsored Funds – FY 2025 Budget

Projected “Direct” Revenues/Spending	\$830,000,000
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Within the FY 2025 Recommended Annual Operating Budget, the primary funds supporting teaching, research, and outreach are Operations and Maintenance (O&M), Tuition, State Specials, Indirect Cost Recovery (ICR), and Central Reserves or those described above as centrally distributed and attributed. These five funds total approximately 46% of the projected \$4.8 billion in externally generated revenues for the University (excluding internal sales) and represent the primary focus of budget development and planning to support the University’s core infrastructure and academic mission. The remaining 54% of the University’s budget is derived from more restricted funds, including sponsored grants and contracts (17%), fees, auxiliary enterprises, philanthropic support, education sales, and services, etc. (37% combined).

FY 2025 Revenue and Expenditure Plan – Centrally Distributed/Attributed Funds

		<u>Percent</u>
<i>Beginning Balance</i>	\$95,267,936	
<i>Annual Revenues</i>		
Operations & Maintenance-State	\$676,294,000	31%
Operations & Maintenance-Other*	32,832,000	2%
Tuition (after waivers)	1,026,526,660	48%
State Specials	94,845,000	4%
Indirect Cost Recovery	236,990,918	11%
Central Reserves	<u>84,870,000</u>	4%
<i>Total Annual Revenues</i>	\$2,152,358,578	100%
Total Net Resources	\$2,247,626,514	
Allocations to Units*	<u>\$2,128,226,635</u>	
Ending Balance	\$119,399,879 (\$118.5M in central reserves)	

**Includes the internal Enterprise Assessment that runs through O&M but represents a redistribution of resources.*

III. FY 2025 Budget Development – Context and Summary Framework

A. FY 2024 and FY 2025 State Appropriations

Table 1 (below) outlines the University’s financial planning parameters related to state general fund O&M appropriations for the 2024-2025 biennial budget, as included in appropriation law within the Higher Education bill passed by the legislature. The appropriations from the Health Care Access Fund and the appropriation to the Academic Health Center pursuant to Minnesota Statutes,

section 297.10 (stable at \$2.2 million and \$22.3 million, respectively), and the recurring general fund state specials (\$68.4 million) have been excluded from the table. The nonrecurring general fund appropriations for various items, itemized below, have also been excluded from the table as they will automatically be removed from the appropriation after this biennium.

Table 1
University of Minnesota
2024 – 2025 Biennial Appropriations (\$ in Thousands)

	<u>FY2024</u>	<u>FY2025</u>	<u>Biennium</u>
Beginning Biennial Base Level	\$620,818	\$620,818	\$1,241,636
Appropriated State Funding Level	<u>\$672,294</u>	<u>\$672,294</u>	<u>\$1,344,588</u>
Change from Beginning Biennial Base Level	\$51,476	\$51,476	\$102,952
Change from Prior Year	\$51,476	\$0	
% Change from Prior Year	8.3%	0.0%	
% Increase from Biennial Base Level Funding			8.3%

Appropriation increases in the table above are to the Operations and Maintenance (O&M) appropriation only. There is no incremental increase in the appropriation for FY 2025. Additionally, there are no inflationary or other recurring increases to the general fund's State Special appropriations in either year, which now total \$70,438,000. With two exceptions (NRRRI in FY 2018 and Health Sciences Research in FY 2012), there have been no recurring increases to the long-standing state special appropriations existing at the start of this century, and in fact, these have all decreased from funding levels twenty years ago.

The \$102,952,000 increase for the biennium represents a two-year increase for 2024 and 2025 combined, over the two-year base for the previous biennium. It does not represent an increase in the University's annual recurring appropriation. That increase is \$51,476,000: the annual recurring base appropriation for FY25 (the second and last year in the biennium) is \$51,476,000 more than the recurring appropriation for FY 2023. As a result, it is appropriate to think of the increased appropriation as providing resources for \$51,476,000 in cost growth and/or new investment over the two fiscal years (FY24 and FY25). The original biennial request for operations was an incremental increase of \$45,000,000 each year – which would have resulted in a recurring base increase of \$90,000,000 by the end of the biennium. In the final result, the University received 57% of the requested recurring increase.

The \$51,476,000 recurring increase was provided for four purposes:

1. \$50,000,000 for core mission support
2. \$1,000,000 for safety and security improvements on all campuses
3. \$366,000 for unemployment insurance aid
4. \$110,000 for ensuring access to menstrual products in facilities on all campuses

All but \$8.9 million of the increase was allocated recurring to intended purposes in the FY 2024 approved budget. For FY 2025, there is no incremental increase in state funding. The \$8.9 million was allocated to non-recurring items in the FY 2024 budget and is now available for allocation to cover recurring costs in FY 2025.

Nonrecurring Appropriations: In addition to the above, the University received the following new appropriations by year (these amounts will not continue into the next biennium):

	<u>FY 2024</u>	<u>FY 2025</u>
Safety and Security	\$4,000,000	\$4,000,000
Natural Resources Research Institute	\$2,000,000	\$2,000,000
Access to Menstrual Products	\$264,000	\$0
CentraCare	\$10,000,000	\$0

For Transfer to the University: The University's request to the state for the 2024-25 biennium included \$4.5 million annually for the American Indian Scholars Program. While this item was not included in the appropriations to the University and is therefore not included in the table above, the state did appropriate \$8.5 million for this program to the Office of Higher Education, of which \$4,032,000 is directed to be transferred annually to the University of Minnesota. The \$4.0 million became available starting in FY 2024 to fund this new first-dollar "free tuition and fees" scholarship program for eligible students at each of the University's five campuses and offsets tuition and fee revenue for this subset of students. At the Morris campus, the funds can be used to take the place of currently offered waivers for eligible students.

Attachment 3 - Supplemental Information: Changes in the State Appropriations contains a summary of the University's full biennial budget request compared to the actual appropriation changes received by fiscal year, as well as a summary of financial support provided to University activities for the next biennium outside of the Higher Education bill.

While the University submitted a supplemental request to the State of Minnesota for consideration in the 2024 legislative session, any potential approval of that request is not factored into the Interim President's Recommended Operating Budget for FY 2025. In addition to capital budget items, the request included recurring operating funds for the University as a whole and for Academic Health priorities. The recommended FY 2025 budget is not dependent on increased funding related to any of these requested items: based on current conversations and targets provided to the Higher Education committees of the legislature, it is highly unlikely that any additional recurring funds will be appropriated to the University for FY 2025. If any increases are approved prior to the June Board of Regents meeting, the budget as presented for approval will include any necessary modifications.

B. FY 2025 Budget Framework – Incremental Changes from the Prior Year

Each biennium, the University develops a budget planning framework to project the major cost drivers and potential revenue adjustments within the primary discretionary funds in the operating budget: the state appropriation and tuition. The goal of the *annual* budget process (as a correlated component of the biennial budget plan) is to balance institutional resources and spending decisions in these framework funds and to put in place plans for setting unit spending levels consistent with projected revenues for all the other sources of funding. This document outlines specific decisions and the resulting proposed budget for state appropriations and tuition (combined) and identifies the projected revenues and spending in all other funds. The combination is presented as an all-funds budget in Attachment 2: Resource and Expenditure Budget Plan – University Fiscal Page.

As a subset of the all-funds proposed budget, Table 2 focuses on plans for the primary discretionary funds in the operating budget (O&M appropriation and tuition) and what it will take to balance

within those funds. It identifies the proposed **incremental** recurring changes in resources and expenditures compared to the prior fiscal year. Each year the recurring budget for these funds is balanced at the institutional level (recurring resources exceed recurring expenditures), so it is appropriate to confine budget planning at this level to incremental changes.

Table 2
University of Minnesota
FY 2025 **Recurring** Framework

Incremental Resources:	Proposed
Appropriation for Core Mission	\$0
O&M Set Aside in FY24 for the FY25 Budget	\$9,000,000
Unit Reallocations	\$17,500,000
Central Reallocations	\$4,500,000
Unit Other Revenue Increases	\$20,000,000
Tuition Revenue	\$42,200,000
One-Time Central Balances to Bridge	<u>\$6,000,000</u>
Total Incremental Resources	\$99,200,000
Incremental Investments:	
Compensation and Benefits	\$35,900,000
Core Operations and Services	\$19,300,000
Program Enhancements/Student Aid	\$18,100,000
FY 2024 Tuition Challenges	\$16,400,000
Facilities and Technology Infrastructure	<u>\$9,100,000</u>
Total Incremental Investments	\$98,800,000
Balance	\$400,000

IV. FY 2025 Budget – Framework Resource & Investment Plan Details

A. Summary – FY 2025 Incremental Resources

1. State Appropriation

The recurring state appropriation increase to the University for FY 2025 is \$0. Two nonrecurring appropriations from FY 2024 continue into FY 2025 before being eliminated in the next biennial base: \$4,000,000 for safety and security items system-wide, and \$2,000,000 for the Natural Resources Research Institute.

The law also included one additional provision relevant to implementation with the FY 2025 budget:

- Language creating a free tuition and fees program for eligible Minnesota students attending a public institution in the state – the North Star Promise Program. Eligibility is based on income (generally from families with annual income up to \$80,000), and awards cover remaining tuition and fees costs after all other federal, state, and institutional grants and gift aid have been applied. Based on recent enrollments, 8500-9000 University students could be eligible for these awards. The program will start with the 2024-2025 academic

year (FY 2025), so the University has been working with the state Office of Higher Education (the agency responsible for administering the program) to better understand the program's intent and implementation details. This program will not add revenue to the University directly: it provides funding to pay a portion of students' tuition bills. To the extent that it has a positive impact on the number of students choosing to attend a University campus, it could increase enrollment from what it otherwise would have been, thus increasing the corresponding tuition revenue. That amount, however, is impossible to know with certainty, so it is not a separately budgeted item. Any financial impact is incorporated into the overall tuition revenue estimates included within this recommended budget.

2. Tuition

The President's Recommended FY 2025 Annual Operating Budget incorporates an estimated increase in tuition revenues to the institution of \$42.2 million. This is primarily the result of the following factors:

- a) A recommendation to increase the resident undergraduate rate on the Twin Cities and Rochester campuses by 4.5%, and on the Crookston, Duluth, and Morris campuses by 1.5%.

Federal and state aid programs (summarized later in this section) are increasing for the next academic year for students with the most significant financial need and will provide an offset to the recommended tuition increases for students eligible for those grants, thereby helping to maintain the University's relatively low net price for those with the greatest financial need. As further explained later in this section, the state grants for students from families with incomes just above the North Star Promise Program threshold (roughly in the \$80,000 to \$120,000 range) will be decreasing for FY 2025 due to changes in the state program largely driven by a projected shortfall in available appropriations.

- b) A recommendation to increase the nonresident undergraduate rate on the Twin Cities campus by 5.5% and on the other campuses with nonresident rates (UMD and UMM) by 1.5%. The Twin Cities rate is currently 13th highest out of 18 in the Big10 (11th out of 16 publics) and given early information from informal discussions with other Big10 institutions, it is highly likely the Twin Cities ranking will remain at 13th.
- c) A recommendation to increase the resident graduate rate by 4.5% and the nonresident graduate rate by 5.5%, consistent with the undergraduate rate recommendations for the Twin Cities campus.
- d) A recommendation to increase the tuition surcharge in the Carlson School of Management (CSOM) and the College of Science and Engineering (CSE) plus its majors in the College of Liberal Arts on the Twin Cities campus from \$1300/semester to \$1360/semester to coincide with the recommended increase in the resident tuition rate (the standard practice of providing a scholarship offset for Pell-eligible students to continue).
- e) The continued phase-in of the previously approved \$250/semester tuition surcharge for the Swenson College of Science and Engineering on the Duluth campus (year 4 of a 4-year phase-in by entering class). The standard practice of providing a scholarship offset for Pell-eligible students will continue.

- f) A recommendation to apply the reciprocity rates to students from South Dakota entering fall 2024 for all schools and campuses and for the full length of their expected enrollment. The change made by the state of South Dakota to end reciprocity was finalized after the application and acceptance process for fall 2024 was in full swing, so this recommendation maintains the rates that were understood when the application process began.
- g) A recommendation to implement varying rate changes for some departmental masters and certificate programs as well as professional programs. These varied programs within the University are evaluated and presented separately, rather than falling under a standard increase level. This practice recognizes their unique set of circumstances around enrollment demand, instructional costs, pricing strategies, student debt loads, earnings potential of graduates, competitive ranking, and so on. As a result of the analysis related to the professional rates for FY 2025, the President is recommending various rate changes as outlined in Attachment 4. Some programs and certificates are proposed with a 0% increase (certificate programs in the College of Continuing and Professional Studies, MS in Management of Technology and in Data Science in the College of Science and Engineering, or the Physical Therapy program in the Medical School, for example). Others are proposed to increase by less than 4.5%/5.5% (Law at 4.0%, Medicine for the entering cohort at 4.0% for residents and 5.0% for non-residents, and the PharmD at 4.0% for residents and 4.6% for non-residents, for example). Only one primary rate is proposed at an increase greater than 4.5% for MN residents: the entering cohort for Dentistry is at 6.0%, with the rate changes for 2nd through 4th-year students varying from 0%-3.3%. Many of the percentage changes in Attachment 4 are close to the general 4.5%, 5.5%, or 1.5% plans but do not equal those changes exactly in order to implement a desired dollar per credit value (round numbers or ease in transactions).
- h) Finally, the tuition revenue estimate for FY 2025 is impacted by estimated changes in enrollment. Similar to last year, ten out of twenty-five tuition-generating units are factoring enrollment decreases into their estimated revenues due to trends in student behavior in recent years. Some projected decreases are in the entering cohort, and some are in total enrollment as smaller cohorts from recent years work towards graduation. Some also include changes in projections for summer enrollments and/or a continued impact of changes in the mix of students, from more students paying nonresident rates to more paying resident rates. In total, however, these reductions are more than offset by estimated revenue increases due to enrollment increases and/or changes in the student mix projected in eleven units.

Attachment 4 (U of M Tuition Rate Plan) provides details regarding all proposed tuition rates beyond those identified in the following table.

University of Minnesota 2024-25 Undergraduate and Graduate Tuition Plan – Primary Rate Categories

			\$ Inc		% Inc	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
Twin Cities Undergraduate	\$15,148	\$36,296	\$652	\$1,886	4.5%	5.5%
Duluth Undergraduate	\$12,958	\$18,484	\$192	\$274	1.5%	1.5%
Morris Undergraduate	\$13,130	\$15,314	\$198	\$232	1.5%	1.5%
Crookston Undergraduate	\$11,648	\$11,648	\$170	\$170	1.5%	1.5%
Rochester Undergraduate	\$13,854	\$13,854	\$598	\$598	4.5%	4.5%
Graduate Programs	\$19,980	\$31,212	\$864	\$1,632	4.5%	5.5%
Dentistry (First year students, 12 mos.)	\$61,567	\$113,630	\$3,484	\$6,433	6.0%	6.0%
Law	\$48,528	\$58,344	\$1,872	\$2,256	4.0%	4.0%
Medical (First year students, 12 mos.)	\$44,556	\$67,470	\$1,695	\$3,213	4.0%	5.0%
Pharmacy	\$28,968	\$33,456	\$1,104	\$1,456	4.0%	4.6%
Veterinary Medicine (First year students)	\$33,516	\$62,298	\$1,440	\$2,682	4.5%	4.5%
MBA Day (First year students)	\$45,600	\$59,040	\$1,920	\$3,120	4.4%	5.6%
A complete list of all tuition rates can be found in Attachment 4.						

Federal, State, and University Need-Based Grant Programs

Federal Pell Grant program: The United States Department of Education administers the Pell Grant program for the neediest students across the U.S. The Department has announced that the maximum Pell Grant award will be stable at \$7,395 for the 2024-25 academic year. However, the 2024-25 Pell Grant will be based on the U.S. Department of Education’s new Pell Grant awarding formula, which uses 3 categories of awarding for eligible students: students qualifying for the maximum Pell Grant based on federal poverty guidelines, students qualifying for an amount equal to maximum Pell Grant minus the Student Aid Index amount, and students qualifying for a minimum Pell Grant.

Minnesota State Grant Program: The Minnesota Office of Higher Education administers the State Grant Program, which awards need-based aid to low and moderate-income students and families across the state. State grant awards are available to Minnesota residents generally up to \$100,000 in annual income but, in some circumstances, can support students from families making over \$120,000 annually (awards were based on “Expected Family Contribution” or EFC, now “Student Aid Index” or SAI amounts and not income). State grant annual award amounts can provide up to

\$15,000 in financial support for students, but the systemwide average award in 2022-2023 was \$5,763. Over 11,000 University of Minnesota students are assisted each year by this program.

The Minnesota Office of Higher Education has not yet issued updates on the final state grant parameters. Currently, the state projects an \$18.3M shortfall in State Grant funding for the 2024-2025 year. As a result, the state has changed award parameters to reduce State Grant awards for students to stay within available appropriations. Reductions are progressive and increase as the student's EFC/SAI increases. However, combined with changes to the FAFSA, the use of the Student Aid Index instead of EFC, changes to the Pell Grant awarding formula, and changes to the State Grant eligibility and award formula, the net impact to students is extremely complicated to estimate. Current estimates, which may change as new FAFSA data is received from the U.S. Department of Education, show significant increases in State Grant awards for students with incomes up to \$80,000. However, for students above \$80,000 AGI for the 2024-2025 academic year, State Grant awards are likely to decrease.

State of MN North Star Promise Program: The Minnesota Office of Higher Education will be awarding North Star Promise Scholarships to Minnesota resident students beginning with the 2024-2025 academic year. Eligibility is based on income (students with annual family-adjusted gross income up to \$80,000), and awards cover remaining tuition and fees costs after all other federal, state, and institutional gift aid have been applied. While the state has not issued final awarding parameters for the North Star Promise scholarships, estimated awards range from \$0-\$6,500, depending on income. At the University of MN, the majority of North Star Promise recipients are estimated to have a family income of \$50,000-\$80,000, given that Pell Grants, Minnesota State Grants, and U Promise cover 100% of tuition and fees at lower-income levels.

There is also a provision in state law for the North Star Promise Plus scholarships, which is additional state funding available to Pell Grant recipients. However, the Office of Higher Education has not yet released details on the eligibility for or amount of those additional awards.

This program will not add revenue to the University directly: it provides funding to pay a portion of students' tuition bills. To the extent that it has a positive impact on the number of students choosing to attend a University campus, it could increase enrollment from what it otherwise would have been, thus increasing the corresponding tuition revenue. That amount, however, is impossible to know with certainty so it is not a separately budgeted item. Any financial impact is incorporated into the overall tuition revenue estimates included within this recommended budget.

Net Combined Impact of Pell Grant + State Grant + North Star Promise: As they do every year, the Pell Grant and State Grant levels are anticipated to change in 2024-2025, with the North Star Promise Scholarships coming in for the first time as last-dollar awards. Though every student has different financial circumstances, the typical University of Minnesota student has income at or below \$80,000 and qualifying for Pell Grants, Minnesota State Grants, and/or North Star Promise Scholarships could see significant award increases in 2024-25 ranging from \$1,900 to \$8,700, depending on the campus and student's financial circumstances.

Lower income (\$0-\$19,000 AGI) Minnesota residents eligible for the State Grant on the Twin Cities campus will likely net an estimated increase of \$1,991 between Pell Grants, Minnesota State Grants, and/or North Star Promise Scholarships (this addition easily covers the proposed \$724 increase in resident tuition and required fees for the TC campus). The estimates are similar at the other system campuses, where the net Pell or State Grant increase is \$1,561 at UMC, \$1,566 at UMD and UMM,

and \$1,933 at UMR (greater than 100% of the proposed tuition increase for MN residents in each case).

Middle income (\$70,000-\$80,000 AGI) Minnesota residents eligible for the State Grant on the Twin Cities campus will likely net an estimated increase of \$8,730 between Pell Grants, Minnesota State Grants, and/or North Star Promise Scholarships (this addition easily covers the proposed \$724 increase in resident tuition and required fees for the TC campus). The estimates are similar at the other system campuses, where the net Pell Grant, State Grant, and North Star Promise increase is \$6,269 at UMC, \$6,760 at UMD, \$6,814 at UMM, and \$7,272 at UMR (greater than 100% of the proposed tuition increase for MN residents in each case).

However, Minnesota resident students with incomes above \$80,000 who are eligible for the State Grant Program will likely see decreases in their State Grant awards for two reasons. First, the state changed the award parameters due to a shortfall in the appropriations needed to fund the program's existing parameters (the Office of Higher Education has the authority to adjust parameters to fit available funding levels). The second is because of the regulatory change from the Expected Family Contribution (EFC) to the Student Aid Index (SAI). Their new SAIs are estimated to be slightly higher than their previous year's EFC (the 2023-24 EFC of \$15,000 has transformed into a 2024-25 SAI of \$15,700) effectively increasing family contributions. For example, a student on the Twin Cities campus with a family income of \$100,000 will likely see an estimated decline of -\$1,316 in their State Grant award, in addition to the proposed tuition and fee increase for MN residents. The estimates are similar at the other system campuses, where the net State Grant decrease is estimated to be -\$1,045 at UMC, -\$1,510 at UMD, -\$1,562 at UMM, and -\$1,285 at UMR. There is a fair amount of uncertainty in the final actions and impacts, but these estimates are based on information available at the time of this writing. The state grant program awards should adjust back up in the next biennium as the Office of Higher Education presents the program's total cost to the Governor and the legislature.

University Promise Scholarship Program: For FY 2025, the University's Promise Scholarship Program for Minnesota resident students will continue to help ensure the University remains affordable for students from low and middle-income families. The number of students eligible for the program is projected to be nearly 15,000 and will be supported with \$28+ million in Promise scholarships. This base funding level (no recommended increase in the allocation) will ensure the University's ongoing commitment to students for which award amounts are not changing and is sufficient to cover currently estimated costs plus some increases should the number of eligible students grow in FY 2025. Minnesota resident undergraduates on all campuses with adjusted gross incomes of \$120,000 or less are automatically eligible for Promise awards between \$300 and \$4,000 annually, based on family incomes and expected family contributions.

Promise Plus Free Tuition Program: The Promise Plus Free Tuition Program (Promise Plus) is an extension of the University Promise Scholarship Program to support Minnesota students in affording college. It provides funds in addition to the federal, state, and University grants or scholarships needed to cover tuition for new first-year students entering any system campus (starting with fall 2021) whose families make \$50,000 per year or less.

University Native American Promise Tuition Program: The Native American Promise Tuition program provides free tuition to any University of Minnesota campus for students who are citizens of the 11 Federally Recognized Tribal Nations in Minnesota (aside from UMM, which already has a waiver for these students) and whose families have annual earnings less than \$125,000. To be

eligible, students must be admitted as a new freshman or transfer student from one of the four tribal colleges in the state of Minnesota.

Beginning with the 2023-2024 academic year, individuals eligible for the Native American Promise Tuition program became newly eligible for the new American Indian Scholars Program (AISP) administered by the Office of Higher Education. AISP provides first-dollar scholarships for 100% of tuition and fees for students who are enrolled members or citizens of any federally recognized tribe or Canadian First Nation to attend the University of Minnesota.

In a commitment to honor the intent of the University's Native American Promise Tuition Program, the University has repurposed the existing U of M Native American Promise resources to create a number of housing scholarships for Native American students, thus helping these students get closer to covering full Cost of Attendance.

3. Change in Tuition, Fees, and Room & Board FY 2024 vs. FY 2025 – Resident Undergraduate Students

In addition to base tuition, students pursuing a university education incur additional fees and charges required to attend classes full-time. The information in this section depicts the experience of a “typical” or “average” resident undergraduate student living on campus, representing the most common experience.

- 1) The proposed rates for resident undergraduate tuition for the 2024-25 academic year will increase 4.5% over the 2023-24 academic year for the Twin Cities and Rochester campuses and 1.5% for the Crookston, Duluth, and Morris campuses. Across all campuses, annual tuition will vary as indicated in the tables below. Undergraduate tuition comprises 48.3%-52.1% of the total cost of tuition, required fees, and room and board based on the campus the student attends.
- 2) The student service fee and other required fees assessed to students represent between 4.1% - 6.8% of the total cost of tuition, fees, and room and board.

By campus, the total change for tuition and required fees, on a percentage basis are Crookston, 1.3%; Duluth, 2.0%; Morris, 1.6%; Rochester, 4.3%, and Twin Cities, 4.4%.

- 3) Room and board, based on proposed rates for on-campus residence halls ranges from \$10,456 to \$13,662 and represents 41.7%- 47.6% of the total cost of tuition, fees, and room and board.

All combined, for 2024-25 the total increase in tuition, fees, and room and board for resident undergraduate students ranges from \$453 to \$1,552 depending on the campus the student attends with total cost of tuition, fees, and room and board ranging from \$23,973 to \$30,820. The corresponding estimated increases in these costs from FY24 to FY25 by campus are Crookston, 1.9%; Duluth, 4.8%; Morris, 3.4%; Rochester, 4.7% and Twin Cities, 5.3% (see tables below).

The tables below present the estimated total cost of tuition, fees, and room and board for an undergraduate resident student living in a standard room in a residence hall for the 2024-25 academic year at each of the five University of Minnesota campuses. Note that the cost of textbooks (such as the proposed \$279/semester Course Works Complete Fee, which is an optional fee for undergraduate students across the University of Minnesota system), supplies, and personal

expenses are not included in these totals so as to only capture tuition, required fees, and room and board; the pieces approved by the Board of Regents as part of the annual budget.

University of Minnesota - Crookston, Resident - Residence Hall				
	FY 24 Academic Yr.	FY 25 Academic Yr.	\$ Increase	% Increase
Tuition (13-credit band)	\$11,478	\$11,648	\$170	1.5%
Student services fee	\$592	\$589	-\$3	-0.5%
Campus fee	\$1,050	\$1,050	\$0	0.0%
Subtotal - tuition and required fees	\$13,120	\$13,287	\$167	1.3%

Room & Board (double room, Block 185)*	\$10,400	\$10,686	\$286	2.8%
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Total - Crookston	\$23,520	\$23,973	\$453	1.9%
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**The block 185 plan translates to approximately 12 meals/week and \$350 in flex dollars. UMC does not offer an unlimited meal plan. This room and board rate also includes a social fee that is charged to students living on campus.*

University of Minnesota - Duluth, Resident - Residence Hall				
	FY 24 Academic Yr.	FY 25 Academic Yr.	\$ Increase	% Increase
Tuition (13-credit band)	\$12,766	\$12,958	\$192	1.5%
Student services fee*	\$700	\$771	\$71	10.1%
Collegiate/Campus fee**	\$606	\$625	\$19	3.1%
Other required fees***	\$246	\$252	\$6	2.4%
Subtotal - tuition and required fees	\$14,318	\$14,606	\$288	2.0%

Room & Board (double room, unlimited meal plan)	\$9,602	\$10,456	\$854	8.9%
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Total - Duluth	\$23,920	\$25,062	\$1,142	4.8%
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**Student Services Fee & Capital Improvement Fee. The Capital Improvement Fee is increasing \$14.95/semester to begin generating a portion of the revenue for a new UMD Health Services Facility.*

***Average of all undergraduate programs, 6+ credits - based on fall 2023 enrollment*

****Transportation Fee & Duluth Athletics/Athletic Facilities Fee*

**** The tuition surcharge for Swenson College of Science and Engineering students is excluded from the above calculations since the surcharge only applies to students in a specific college.*

University of Minnesota - Morris, Resident - Residence Hall				
	FY 24 Academic Yr.	FY 25 Academic Yr.	\$ Increase	% Increase
Tuition (13-credit band)	\$12,932	\$13,126	\$194	1.5%
Student services fee	\$1,031	\$1,066	\$35	3.4%
Campus fee	\$324	\$330	\$6	1.9%
Subtotal - tuition and required fees	\$14,287	\$14,522	\$235	1.6%
Room & Board (double room, unlimited meal plan)	\$10,074	\$10,678	\$604	6.0%
Total - Morris	\$24,361	\$25,200	\$839	3.4%

University of Minnesota - Rochester, Resident - Residence Hall				
	FY 24 Academic Yr.	FY 25 Academic Yr.	\$ Increase	% Increase
Tuition (13-credit band)	\$13,256	\$13,854	\$598	4.5%
Student services fee	\$754	\$754	\$0	0.0%
Campus fee	\$390	\$408	\$18	4.6%
Subtotal - Tuition and Required fees	\$14,400	\$15,016	\$616	4.3%
Room & Board (SLC, unlimited meal plan)	\$12,990	\$13,662	\$672	5.2%
Total - Rochester	\$27,390	\$28,678	\$1,288	4.7%

University of Minnesota - Twin Cities, Resident - Residence Hall				
	FY 24 Academic Yr.	FY 25 Academic Yr.	\$ Increase	% Increase
Tuition (13-credit band)	\$14,496	\$15,148	\$652	4.5%
Student services fee	\$1,016	\$1,047	\$31	3.1%
Collegiate fee*	\$665	\$703	\$38	5.7%
Other required fees**	\$313	\$316	\$3	1.0%
Subtotal - tuition and required fees	\$16,490	\$17,214	\$724	4.4%
Room and board (double room, unlimited meal plan)	\$12,778	\$13,606	\$828	6.5%
Total - Twin Cities	\$29,268	\$30,820	\$1,552	5.3%
<i>*Average of all undergraduate programs, 6+ credits - based on fall 2023 enrollment</i>				
<i>**MN Student Association, Capital Enhancement Fee, Stadium Fee, Transportation/Safety Fee</i>				
<i>*** Tuition surcharges are excluded from the above calculations since they only apply to students in specific colleges.</i>				

4. Unit Level Resources

While the University-level budget framework is a planning tool to project the significant cost drivers and potential revenue adjustments within the primary discretionary funds in the operating budget (the state appropriation and tuition combined - referred to internally as O&M), at different points in the budget process, revenue and cost estimates in the other non-sponsored funds intersect with the framework. This is evident in the "Unit Level Resources" category of the annual resource plan. In total, \$37.5 million of incremental unit-level resources – over and above FY 2025 increases in state appropriations and tuition (O&M) - are contributing to balancing the costs projected for O&M. Four different types of unit-level resources make up that \$37.5 million total:

- 1) increases in revenue sources outside of the appropriation and tuition budget framework (primarily indirect cost recovery and other unrestricted funding sources such as sales income) are growing and are planned to cover costs previously supported by O&M - \$7.7 million,
- 2) nonrecurring balances from revenues that remain unspent in one year and carry forward into the next, often as a result of delays between one employee leaving and the replacement hire, or funds reserved for an item that is subsequently decided against - \$2.8 million (note – use of nonrecurring resources for recurring expense is only allowed in rare cases where the balances are significant enough to plan on their use over a period of years or where there is an identified permanent/recurring revenue source available at a known time in the future),
- 3) tuition revenue above budget in the current year for 11 units, that remained uncommitted to recurring costs and is available to address recurring needs in FY 2025 - \$9.5 million, and
- 4) expense reductions and associated actions allowing previous allocations to be redirected to higher priority needs (reallocation) - \$17.5 million.

Specifically Related to Item #4 above - During the budgeting process, units were asked to respond to reallocation targets to help balance the state appropriation and tuition budget for FY 2025. Each academic and support unit was asked to develop and submit proposals to address assigned reallocation targets at 0.75% of their O&M/State Special and Tuition base, excluding certain

spending items such as student aid, debt, and utilities. Much like the target set in FY 2024, the FY 2025 target is closely aligned with historical trends. Given no additional unrestricted state funding in FY 2025 as well as limited growth in other revenues, reallocations continue to be a necessary tool in balancing the budget. To be successful, operations must become more efficient, and existing resources must be reprioritized.

Units submitted proposals outlining actions to reduce recurring O&M expenditures as well as the projected impact on unit activities and service levels. Although there was a single target communicated in the budget process, this recommended budget for FY 2025 incorporates somewhat different levels of reallocation across the units. Each unit's individual circumstances were reviewed, including specific financial issues and challenges, the tools available to them to address those challenges, priorities in concert with the institution, and the impact of the proposals.

As a result of this process, the budget, as recommended, includes unit-level reallocations ranging from 0.0% to 3.7%, with an average reallocation across the support units of 0.7% and an average across the academic units of 0.9%. These levels are necessary (in conjunction with tuition revenue growth) for covering projected cost increases, the tuition shortfalls experienced in FY 2024 across several campuses, and the compensation investment, as recommended in this budget.

The reallocation plans for FY 2025 (in state appropriation and tuition-funded activities), resulting from a review of all the reallocation proposals to date and the specific budget needs of each unit, total \$17.5 million and include the following:

- A. \$6.8 million (38%) reductions to operations and administration expenses
- B. \$6.9 million (39%) reductions to direct mission expenses
- C. \$2.5 million (15%) reductions yet to be itemized (could be operations, administration, or direct mission)
- D. \$1.3 million (8%) reduction in use of recurring O&M funding by shifting expenses to other funds or nonrecurring funds to meet the general reallocation target (relatively insignificant amounts spread across a number of units)

\$17.5 million total for balancing the state appropriation/tuition budget framework

Consistent across almost all unit FY 2025 reallocation plans, major actions to reduce expenses include changes in personnel costs. Non-personnel spending reductions are also common, although generally of less magnitude. While the total expense reduction amount is significant, it does not represent one or two large initiatives. Instead, it is a collection of individual actions and decisions spread across almost every unit of the University. Plans are well underway, but in some cases the actions have not been completely finalized or communicated within the affected units, so unit-specific examples are not included in this document.

Compensation-Related Expense Reductions - Of the \$13.7 million in identified expense reductions as of this date (items A and B above), \$11.6 million (85%) is planned through a reduction in compensation costs. Actions that units are planning to take to achieve these changes include a combination of the following:

- eliminating faculty and staff positions (through natural attrition),
- hiring replacement employees at a lesser salary than the previous employees, and
- reducing appointments (a portion of FTE) for continuing positions.

Where reductions in the number of funded positions are planned, this generally results in the reassignment of existing work to others or restructuring processes to eliminate work and gain efficiencies.

Operating-Related Expense Reductions - The remaining \$2.1 million (15%) in expense reductions identified at this time will be realized through a decrease in non-compensation spending. Examples of actions that units are planning to take include the following:

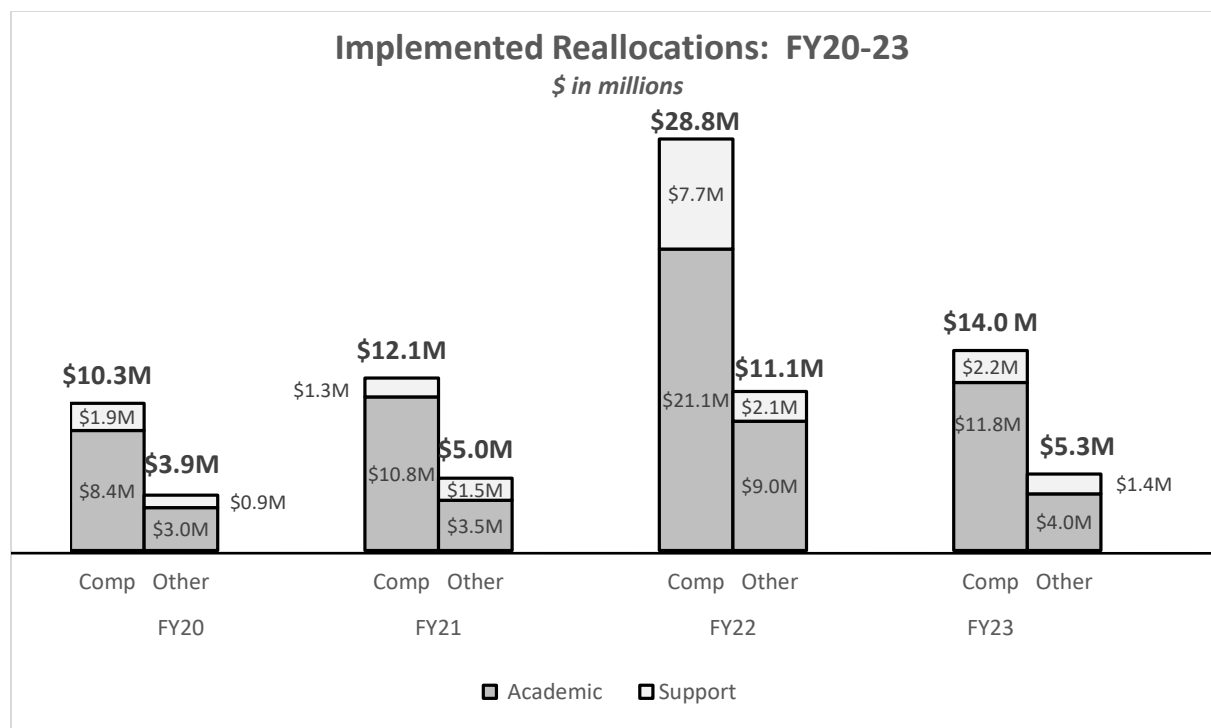
- reducing general operating budgets available for supplies, food, and professional development,
- evaluating the need for professional and consulting services and reducing associated spending,
- reducing travel expenditures by attending conferences virtually and holding meetings in a hybrid or remote format,
- reducing the number of in-person events, retreats, and conferences hosted by the University,
- discontinuing unnecessary leases and reducing rent-related costs by more effectively using University-owned space,
- reducing or eliminating services, programs, and strategic initiatives (e.g., funding available for strategic initiatives, research institutes and educational programs, collegiate-level outreach, and so on).

Other Actions – In addition to recurring expense reductions, thirteen units also proposed other types of actions totaling \$1.3 million in FY 2025 to meet their reallocation needs. These actions include shifting O&M expenses to other funding sources, reducing recurring reserves, and temporary use of balances (under \$100,000). Units proposed these actions when an expense reduction did not make sense for their unit, and they had an alternative.

Tracking and Monitoring

As in previous years, all reallocations will be recorded and tracked. At this point in the FY 2025 process, the approved reallocation plans are not yet implemented and sometimes not yet fully communicated within the impacted units. Campuses, colleges, and support units will be asked to update their FY 2025 reallocation information twice before it is considered final: once during the FY 2026 budget development process (FY 2025 fall and winter) to verify progress toward approved FY 2025 plans alongside applicable additions and changes; and second after FY 2025 ends to confirm final implementation and savings. Final information on implemented reallocations is then recorded and summarized in various ways to document what has taken place.

The following chart depicts the final verified and implemented reallocations for FY 2020 to FY 2023 by unit type (academic and support) and by reallocation type as described above (compensation-related or operating/other reallocations).



Consistently, compensation related expense reductions were 71-73% of the total actions taken, which aligns with the fact that, of total University expenses, greater than 60% is salary and fringe. Within the remaining 35-40% of total University expenses, much is devoted to items that cannot easily be reduced, such as debt service or student aid. The University is a people place, relying on talented employees to deliver the programs, provide the services, care for the facilities and equipment, develop and implement appropriate and compliant procedures, and so forth. And that is true across all support and academic units.

Reallocation totals vary between the academic and support units due to the units' base allocations. In FY 2020, reallocations totaled \$14.2 million, which represents 0.7% of the O&M/tuition/State Special base used to create units' original reallocation targets. Academic reallocations totaled \$11.4 million and support unit reallocations totaled \$2.8 million, each of which represents 0.7% of the base – an even distribution of the implemented reallocations. A similar pattern followed in FY 2021 when \$17.1 million in reallocations were implemented (0.9% of the base). Academic units reallocated \$14.3 million (0.9% of the base), and support units reallocated \$2.9 million (0.7% of the base) that year. In both FY 2020 and FY 2021, the amounts of reallocations implemented were comparable to historical levels.

In FY 2022, reallocations far exceeded historical norms, and, at \$39.9 million (2.0% of the base), were over 100% higher than each of the two previous fiscal years. There was also a significant difference in the implementation of the reallocations when comparing the academic and support units. Academic units implemented \$30.1 million of reallocations (1.9% of the base), and support units implemented \$9.8 million of reallocations (2.5% of the base). The larger reallocation in that year makes more evident a situation that exists to some extent each year: the academic units manage a much broader set of revenues and costs than the support units and, therefore, have more flexibility in their budgets to react to changes from planned budgets. Although the planned average reallocation across all units was 2.5% for FY 2022, when the academic units realized expenses were coming in less than planned and/or there was a growth in other available resources during the

year, they were able to change their original plans and not implement all the cuts originally anticipated. In most years this does not result in a significant variance from original plans, but with the larger numbers in FY 2022, the overall impact was greater. Support units generally do not have that opportunity.

In FY 2023, there was a continued shift toward using other revenues rather than relying entirely on expense reductions. Implemented reallocations were closer to historical norms at \$19.3 million. However, budgeted/planned reallocations totaled \$28.1 million across all units. The gap between budgeted and implemented reallocations was filled primarily by other unrestricted revenue sources (such as ICR) - increases in non-O&M/tuition/state special revenues or available recurring balances were used to cover expenses previously paid for with O&M/tuition/state special funding. In FY 2023, through reallocations, units shifted approximately \$7.4 million of O&M expenses to other unrestricted sources. In FY 2022, reallocation tracking suggests about \$3.7 million of O&M expenses shifted to other unrestricted sources, and, in FY 2021, it was \$1.7 million.

This increased reliance on other revenue sources is not surprising given the overall University budget – the University has, overall, become more dependent on revenue sources outside of its O&M/tuition/state special funds. It is important to note that reallocation tracking has also changed over this timeframe such that the Budget Office is tracking additional data elements (this could be a confounding factor in relation to this trend). Therefore, the Budget Office, through its reallocation tracking process, will continue to monitor increased reliance on other unrestricted resources.

Improving Efficiency and Effectiveness

The University continually reviews its operations to determine ways to become more efficient and effective. As in prior years, this strategy is part of many units' reallocation plans and is reflected in the personnel and non-personnel spending reductions described above. As regularly reported to the Board of Regents, the University is also in the process of implementing the PEAK Initiative to improve service delivery and increase efficiencies in several defined functional support areas. Changes resulting from this initiative began in FY 2023, with budgetary impacts first appearing in FY 2024, which will continue in FY 2025 and likely for an additional year or two. One-time costs associated with implementing this initiative (project costs as well as transitional bridging costs for units) are being covered by the one-time \$10 million contribution from the University of MN Foundation and the nonrecurring central reserves funds approved in the FY 2023 budget for this purpose. The permanent or recurring change in cost structures will not be fully incorporated into the recurring budget until implementation is final when ongoing savings from PEAK will be recorded and can be applied to those recurring costs. At this time, there is not enough information to estimate net PEAK savings after costs, in total or by unit, which will ultimately be redirected to other priorities in the budget.

5. Reallocations in Other Non-Sponsored Funds

In addition to actions necessary to balance the state appropriation and tuition budget, units were instructed to plan for what will be necessary to balance all other non-sponsored fund budgets. The budget management expectation for these funds is that revenues must grow to cover the associated cost increases, or actions need to be taken to reduce costs to a level equal to or less than the available resources. Therefore, as they plan for salary increases and general inflation in the other non-sponsored funds, units must make conscious decisions to cover these costs through a combination of the following:

- estimated revenue growth,

- planned reallocations (actions taken to reduce costs in these other non-sponsored funds) and/or,
- use of balances (only in cases where balances can cover cost growth for a period of years).

The summarized result of these plans is reflected in the estimated revenues and spending levels in Attachment 2: Resource and Expenditure Budget Plan, University Fiscal Page.

B. Summary – FY 2025 Investment Plans

Given the absence of incremental appropriation increases for FY 2025 and the desire to avoid significant tuition rate increases or deep expenditure cuts in critical programs and services, the recurring spending plan for FY 2025 is constrained. The recommendations for investment are focused on three areas: a reasonable pay plan for University employees, the highest priority initiatives impacting operations and the student experience, and required cost increases.

It is important to note that the investments included in the budget and described here are funded through a combination of O&M set aside in the FY 2024 budget, tuition increases, other unit-generated revenue increases, and expense reductions/reallocations. The unique investment items (listed in Attachment 1) should not be viewed as funded only through increased state appropriation going to the unit for these purposes. Instead, they should be viewed as decisions to invest through the combined use of the set-aside state appropriation PLUS unit-generated revenues, internal reallocations, and tuition.

1. Compensation

Salaries –Information in this document related to compensation matters has been prepared as a budget recommendation for planning purposes and should not be interpreted as a commitment to increase the salary of every individual or as an attempt by the University to disregard good faith bargaining with affected employee groups or to ignore all other mandates of the Public Employer Labor Relations Association (PELRA).

Within that context, the President’s Recommended FY 2025 Annual Operating Budget includes a 4.00% salary pool increase based on the current funding base for labor-represented employees and a 3.0% merit pool increase based on the current funding base for the following employee groups:

- Faculty (including UEA-represented faculty)
- Non-faculty Academic and Administrative Employees (P&A)
- Civil Service
- Graduate Assistants
- Undergraduates

The 3.0% increase will be implemented by a separate merit-based process for each of the groups listed above rather than across the board. Within the 3.0% pool for undergraduates, the minimum pay per hour will be increased from \$15.00 to \$15.25.

Market adjustments for individual employees (beyond the merit increases) may be funded by budgeting units if they have resources available through growth in “other revenues” or through a choice to make reallocations beyond those described in this document.

In addition, this recommended budget includes a separate investment to raise the minimum realized hourly pay for Civil Service and P&A employees to \$20 per hour. This will be implemented regardless of funding source. The additional cost for state and tuition-funded positions is \$188,000 (included in Attachment 1), and in all other funds, it is \$556,000.

Fringe Benefit Rates - In all categories, the fringe benefit rates charged to departments for FY 2025 will be lower than those for FY 2024. Because the federally approved methodology required for setting fringe benefit rates relies on a lagged set of variables, the increase for FY 2025 is largely due to an over-recovery in the 2022-2023 timeframe and continued growth in the salary base for FY 2023 compared to prior years. The reduced fringe rates are not a reflection of a reduction in the actual cost of benefits: rates will increase over time as costs increase.

	<u>Actual 2023-24</u>	<u>Approved 2024-25</u>
Academic/Police	37.1%	36.6%
Civil Service/Labor Represented	33.5%	32.3%
Partial Benefits (Trades, Temp Casual, Residents/Fellows	7.7%	7.4%
Student Professional with UPlan Health	27.1%	25.9%
Student Professional with GA Health	25.1%	23.2%
Undergrads/Professionals in Training	0.0%	0.0%
Graduate Assistants – Tuition Benefit	\$22.41/hr	\$23.08/hr

Based on the above assumptions, the FY 2025 increased cost for salaries and fringe benefits combined is \$35.9 million funded by state appropriations and tuition.

An additional projected cost increase based on these parameters of \$25.3 million for salaries paid by other non-sponsored funds (gifts, sales, fees, federal appropriations, etc.) and \$10.0 million for salaries paid by sponsored grant funds will be paid for through increases in those revenue sources or spending reductions in those funds.

This budget also estimates cost increases related to the combination of new hiring and promotion and retention costs in addition to the implementation of the plans just described. Those costs are funded, like market adjustments, with resources available through growth in “other revenues” or through a choice to make reallocations beyond those described in this document. Incorporating these costs, the full projected increase in salary costs included in Attachment 2 (the University Fiscal Page) is \$105 million or 3.5%, rather than 3.0%.

2. Five Categories of Framework Investment in Academic and Support Unit Activities (Attachment 1) – total non-compensation investment items - \$63.0 million

The investments identified in Attachment 1 and described in the five categories below are recommended as part of the overall budget framework. They are to be funded from the combination of the FY 2024 set-aside state appropriation, recommended tuition rates and enrollment projections and the resulting revenues, growth in miscellaneous revenues that units are putting into the framework, and internal unit reallocations. Each item has been reviewed as part of the budget development process between central and unit-level leadership and is recommended by the Interim President for inclusion in the budget.

a. Investment in Core Operations and Services - \$19.4 million

Within this category, roughly \$11.2 million will be directed to address units with “structural imbalances.” These are situations where revenues from tuition and/or other external sources have decreased, or critical expenses have grown significantly over the last several years without commensurate growth in resources. For FY 2025, \$10.6 million of the \$11.2 million is related to known unsolved imbalances in the FY 2024 budget; cases in which the FY 2023 tuition shortfall was not completely solved on a recurring basis, and nonrecurring balances were used in FY 2024 as a bridge. In these cases, further reallocation or increased revenues (O&M or other) are needed to replace that lost revenue from the prior year (and cover cost increases) rather than fund program or service enhancements. To help prevent a continuation of pushing challenges into future years, the FY 2025 budget is solving all but three existing structural imbalances. For the Carlson School of Management, the Duluth campus, and the Morris campus, balances will be applied on a one-time basis to bridge a portion of their structural imbalances that will be addressed in the FY 2026 budget. This strategy is focused on the three units with the largest imbalances in order to prevent crippling budget reductions in one year when future revenue growth or strategic cuts are planned for the following year.

A second grouping in the general operating budget support category includes a variety of more technical adjustments. For two examples: 1) a portion of the gross increase in tuition surcharge revenue for three colleges on the Twin Cities campus and the Swenson College of Engineering on the UMD campus must be spent on need-based scholarships for impacted students; and 2) for the Carlson School of Management and the UMD campus, a portion of the gross increase in tuition revenue will be turned around as planned scholarship increases as a form of “tuition discounting” to recruit students. In both cases, the gross revenue is recorded as a revenue increase, so the offsetting expense must be recorded/invested to not overstate a positive effect on the unit’s budget. These items are few but are critical in accurate budget planning.

Finally, this category also includes targeted investments in critically needed service areas facing significant cost increases from inflation or compliance requirements. Examples include:

- library collections/subscriptions cost increases,
- compensation costs over and above University increases for “trades” employees,
- important positions related to compliance – athletic compliance and contract management in the Office of the General Counsel, senior support in Equity and Diversity, an HR lead in the Office of Human Resources, and an Enterprise Risk Manager.

b. Program/Compliance - \$17.4 million

The largest group of investments in this category (\$12.5 million) represents decisions to direct uncommitted resource gains in FY 2025 (after addressing framework cost increases) to initiatives that will advance the goals of MPact 2025 and meet the needs of students. Colleges with these resources will invest in the faculty, equipment, and support services necessary to serve growing enrollments generally or to meet the program needs of high demand or targeted areas of study. The most significant example will be increased support for the needs of Computer Science and Engineering, a program with significant enrollment growth.

A second set of program investments in this category are for improvements related to varying types of security and compliance: a major effort to modernize the data warehouse and reduce the risk of cyber security attacks; ongoing support for the sexual misconduct prevention program; a position

to plan and strategize infrastructure needs around public safety; a series of research process/program focused positions and support to increase compliance, and so forth.

Finally, this category includes significant investments to improve the University's relationships with constituents, including the public, legislators, and state officials, and potential students. Funding will be provided for expanding marketing and communications, for building a re-energized and strengthened government relations function, and for reaching more potential students in Minnesota counties outside of the metropolitan area and across the nation.

c. FY 2024 Tuition Revenue Challenge - \$16.4 million

In FY 2024, the net total tuition revenue variance is expected to be -\$6.9 million (shortfalls of \$16.4 million across fourteen units offset by \$9.5 million of surpluses in the remaining eleven units). This result is just -0.7% of total tuition revenue, so the budget was 99.3% accurate. However, for the units where the shortfalls exist, this represents a recurring loss of revenue that must be addressed through increases in other revenues (primarily tuition revenue gains the following year) or expense reductions because the funds were planned to cover recurring costs. It becomes a structural imbalance that could eventually lead to deficit situations if it is not addressed. The negative variances by unit for FY 2024 range from \$33,000 to \$3.3 million. The FY 2025 budget covers these tuition variances as an investment; solving the recurring shortfalls in most cases by applying tuition revenue growth, the reserved state appropriation, and internal reallocations; and in some cases, by planning for future expenditure reductions or increased revenues while bridging the FY 2025 shortfall on a one-time basis with unit level balances and/or central resource transfers (described below in the nonrecurring investments section).

d. Facilities and Technology Infrastructure - \$9.1 million

Within this category of investments, lease costs are projected to decrease (\$0.3 million), but that is offset by a growth in costs from the annual contractual obligations for systems software (\$2.4 million), an increase in debt service requirements (\$3.6 million), an increase in new building operations (\$0.2 million) and an increase in projected utility costs across all campuses (\$3.2 million). These costs are required obligations that must be included in the investment plans.

e. Institutionally Managed Student Financial Aid - \$668,000

For FY 2025, the President recommends an increased recurring investment in student aid in one area: to meet the obligations of matching endowment payouts associated with the President's Scholarship Match Program. Investment includes \$368,000 for undergraduate scholarships and \$300,000 for professional student scholarships. Changes to federal Pell Grants and the Minnesota State Grant program are explained in section III-A.

The full list of items for these five categories is provided in Attachment 1.

3. Nonrecurring Items - Total - \$46.8 million

Attachment 1 also identifies recommendations for various one-time allocations to supplement the recurring investments outlined above. Due to the availability of significant one-time funds in central reserves, this FY 2025 budget includes a larger investment in nonrecurring items than is typical. It offers an opportunity to move forward in a number of areas requiring one-time investment to cover nonrecurring costs and pandemic-related deficits, to launch programmatic

enhancements, and to bridge recurring spending in anticipation of future revenue growth or expense reductions. The circumstances driving this opportunity are explained further in the Central Reserves section of this document (section V-B-1). Beyond the Central Reserves balance, other resources for the one-time investments outlined in Attachment 1 include a portion of the carry-forward funds in central O&M accounts (unspent allocations from prior years), a central balance related to the enterprise systems financial model, and the UMF Fund for University Strategic Initiatives.

One category of substantial nonrecurring investment is related to three units facing significant financial challenges in FY 2024 that carry forward into FY 2025. Two of these three units, the Carlson School of Management (CSOM) and the Duluth campus experienced tuition shortfalls compared to the budget in FY 2024 and are projecting further enrollment declines in FY 2025 (graduate level only for CSOM). The combination of increased tuition rates, increased O&M allocations and required internal reallocations greater than the initial targeted levels will not be enough to offset the costs of the compensation plan, other unique expenditure obligations that differ by unit, and the negative tuition budget variances experienced this year. After calculating and applying these budget variables for both units, \$6 million in additional recurring needs must be addressed. This budget recommends that the University cover this level of projected FY 2025 shortfall with nonrecurring bridge funds from Central Reserves. For the third unit, this budget recommends a one-time allocation from Central Reserves of \$1.5 million to Student Finance to support scholarship requirements for nonresident student-athletes, an action that will support Gopher Athletics' budget for one year as they adjust to the transforming landscape of student support in Division I sports.

Additional nonrecurring items on Attachment 1 advance efforts directly tied to achieving the goals of MPact 2025, strategic investments moving into the next administration, and addressing past costs of operations. Some of the more significant items include \$5 million for a discretionary pool for President Cunningham to address her initial priorities, \$12.4 million to eliminate accumulated deficits in the housing and dining functions across the campuses directly tied to refunds and reduced occupancy during and just after the pandemic, \$9.3 million to cover final litigation costs for closed cases, \$3.4 million to adequately staff the Office of Information Technology while working to enhance capacity through PEAK over the next two years, \$1.3 million to upgrade key pieces of equipment to support research activities, and \$1.2 million for campus-specific enrollment marketing efforts across two years.

Finally, beginning in FY 2023, the University of Minnesota Foundation dedicated \$7 million to the "UMF Fund for University Strategic Initiatives." The fund, through a memorandum of agreement between the University and UMF, is to be allocated to the Office of the President to be used to advance University strategic initiatives, with specific priority for those initiatives identified as part of MPact 2025. The Fund was created after the start of FY 2023 and was to be available until fully allocated, which will occur with this FY 2025 budget. By year, the activity for this fund is as follows:

FY 2023 Allocations – Total = \$1,160,000

- \$500,000 - Systemwide Enrollment Marketing
- \$660,000 - System Campus Plans (FY 2023 costs)

FY 2024 Allocations – Total = \$3,484,000

- \$1,320,000 – System Campus Energy/Utility Plans (FY 2024 costs)
- \$550,000 – UMR Bluff Top Plan
- \$275,000 – CLA Writing Initiative

- \$260,000 – Mimbres Repatriation
- \$200,000 – Next Gen Badge Program at UMC
- \$200,000 – Campus Climate Survey
- \$150,000 – Heritage Studies Master’s Program – Student Aid
- \$340,000 – System Campus Plans (FY 2024 and FY 2025 costs)
- \$100,000 – President’s Postdoctoral Fellowship Program/Faculty Bridging
- \$89,000 – Institute on the Environment - Engagement

FY 2025 Allocations - Total = \$2,356,000 – (included on Attachment 1)

- \$530,000 – BSL 2/3 Lab Maintenance
- \$350,000 – ESports Start Up at UMC
- \$350,000 – International Student Services Programming
- \$250,000 – All Gender Restrooms
- \$200,000 – American Indian/Indigenous Studies PhD Program
- \$174,000 – Heritage Studies/Public History Program
- \$154,500 – Juneteenth Activities
- \$150,000 – Faculty Research Engagement Fund
- \$121,000 – Expansion of Admissions/Recruiting EAB Contract
- \$45,500 – Consortium on Law and Values
- \$31,000 – Last Mile Delivery (partial costs)

C. Summary – Changes in Other Rates and Fees

1. *Internal Sales and Auxiliaries*

There are a variety of rates charged by University units that fall under the definition of Internal Sales or Auxiliary Enterprises (see Attachment 5: Definitions of Current Sponsored and Non-Sponsored Funds). The proposed internal sales rates and a review of the processes used to arrive at them are built into the cyclical rate review process carried out by the Controller’s Organization. A review of the proposed auxiliary rates and fees for the upcoming year is incorporated into the annual budget development process. The all-funds Resource and Expenditure Budget Plan in this document, as displayed in Attachment 2, incorporates the proposed Internal Sales and Auxiliary rates as part of the projected revenue for FY 2025.

Though the specific rates and charges for these services vary broadly, Table 3 below reflects the average anticipated increases for each service area by campus. These rates have been developed and recommended for approval after a full review and consultation with each campus. In addition, the room and board rates are reflected in the “change in tuition, fees and, room and board” information displayed earlier in this document.

Table 3
Auxiliary Rate Increases - Average Fee Increase for FY 2025

<u>Campus</u>	<u>Room and Board</u>	<u>Contract Parking</u>
Crookston	2.8%	0.0%
Duluth	8.9%	4.6%
Morris	6.0%	3.0%
Rochester	5.2%	0.0%
Twin Cities	6.5%	0.9%

The increased room and board rates across all campuses are primarily driven by inflationary cost pressures associated with compensation, food, and supplies. In addition, several of the campuses are investing in campus-specific improvements to better serve and support their students. Additional details on each campus are included below:

- Crookston: The 2.8% blended rate increase for room and board is driven by a 3.0% increase in the board rate and a 2.6% average increase in double room rates to cover inflationary increases in compensation, utilities, and supplies. The campus continues to manage an ongoing nonrecurring deficit in dining by increasing revenues and managing expenses. This FY 2025 recommended budget includes a planned nonrecurring allocation of \$200,000 to offset a portion of that deficit.
- Morris: The blended rate increase of 6.0% in the room and board rate (a 6.0% increase in both the room and board rates individually) is driven by inflationary increases in compensation, utilities, and supplies as well as additional costs associated with a new dining contract. The Morris campus is also projecting a nonrecurring deficit in housing and dining in FY 2024 and is minimizing that deficit by managing expenses. This FY 2025 recommended budget includes a planned nonrecurring allocation of \$400,000 to offset a portion of that deficit.
- Duluth: The increased room and board rate (blended rate increase of 8.0% for a double room and 9.6% for the unlimited meal plan) is driven by general inflationary cost increases for compensation, food, and supplies, an expected increase of 12% in utility costs, and continued refurbishments and renovations to housing and dining facilities. The Duluth campus is not projecting an operating deficit in its auxiliaries for FY 2024.
- Rochester: The 5.2% rate increase in room and board on the Rochester campus (blended rate increase of 5.3% for a double room and 4.9% for the unlimited meal plan) is based on the campus' continued assessment of housing occupancy, dining revenues, and expenses associated with its new room and board offerings that began in FY 2024. Rochester's Student Life Center opened in fall 2023, and the campus began offering a meal plan for students living in the Student Life Center (a meal plan was not offered previously). Given its new facilities and meal plan offerings, the Rochester campus expects an operating deficit in housing and dining for FY 2024. This operating deficit will decrease in FY 2025 with the rate increases noted above and increased occupancy for the Student Life Center. In addition, this FY 2025 recommended budget includes a planned nonrecurring allocation of \$400,000 to offset a portion of that deficit.
- Twin Cities: The room and board rate increases (blended rate increase of 6.5%) include a 6.0% increase in residence hall rates and a 7.2% increase in the dining rates. Residence hall increases will be used for standard inflationary increases in compensation, utilities, and supplies, as well as to provide funding for additional safety enhancements in the residence halls. The 7.2% increase in dining rates will pay for cost increases associated with compensation, food, supplies, and other operating costs. The room and board rate increases on the Twin Cities campus are not expected to fully cover FY 2025 costs. However, this FY 2025 recommended budget includes a planned nonrecurring allocation of \$11,400,000 to offset a portion of the accumulated deficit since the pandemic, and with similar rate increases over the next several years, remaining structural imbalances are expected to be eliminated.

The Duluth, Morris, and Twin Cities campuses are increasing parking rates in FY 2025. Each campus is raising rates for specific investments and inflationary costs:

- The 3.0% rate increase for the Morris campus will support ongoing maintenance of the parking lots.
- The proposed increase to contract parking rates on the Twin Cities campus (including monthly rate increases of 3.7% for parking lots, 0.9% for ramps, and 0.7% for garages) is driven by investments in parking and transportation infrastructure and capital.
- The Duluth campus's 4.6% proposed parking permit increase (from \$325 to \$340/year for the most utilized pass) is based on an analysis of historical data, future demand projections, comparable market rates, compensation increases, utility increases, and renovation projects for campus safety (including cameras and lighting). In addition, Duluth's 2016 Parking & Transportation Study recommended a market rate adjustment to reflect the current supply and demand and a pricing structure to encourage alternative transportation modes and control parking demand. These helped to inform the proposed rate changes. This stepped adjustment over a multi-year period is intended to trend Duluth toward local and other university parking rates.

2. Course Fees, Fees in Lieu of Tuition, and Administrative/Misc. Term Fees

Each request for a new course or miscellaneous term fee, or any increase in an existing fee, is reviewed through the budget process. All fee proposals requested by units require an updated justification and rate development analysis. Attachments 6 and 7 list all proposed fees recommended for approval at this time. Each of the fees meets the parameters established in Regent policy.

Course fees are supplemental to tuition for costs unique and essential to the specific course to which they apply. Administrative guidelines outline specific cost examples to aid in implementing the policy and ensuring compliance with the policy intent. The most common examples of costs "unique and essential" to the particular course include transportation for field trips, items consumed during the course or produced and retained by the student as a result of course work, and special talents purchased for help in the delivery of the course (e.g., art models, speakers, etc.). A course fee listed in Attachment 6 may apply to only one course, or it may be applied to multiple courses that meet the same definitions and cost structures for which the fee is proposed.

Miscellaneous Term fees vary in their purpose and structure but generally either address a benefit that is common to all students enrolled on the campus (capital enhancement fee, stadium fee) or is unique to the circumstances of the individual (testing fees, locker rentals, late payment fees, study abroad fees, etc.).

Some of the fees in these categories are "fees in lieu of tuition," which are charged in situations where the total program cost is packaged in a way that better lends itself to a comprehensive fee structure. These are often implemented in a split manner (tuition vs. fee portions) for tax reporting purposes but are communicated to the students as a comprehensive fee. The two primary purposes for this type of fee are the College in the Schools Program in state law and programs requiring domestic and foreign travel implemented through the colleges and the Learning Abroad Center. Fees in lieu of tuition are technically implemented either as a course fee (based on registration for a

course assigned this fee) or as a term fee (registered for a term-based program assigned this fee), so they are included in either Attachment 6 or 7.

New for FY 2025, this budget includes recommended implementation of a new Course Works term fee for course materials. There are two potential paths for students:

- **Course Works Complete Path** - a flat-rate textbook and course materials program that delivers day-one access to course materials for all degree-seeking undergraduates. Similar to a subscription model, students pay one price per semester, fall and spring, for access to required course materials (digital and printed). Students can opt-out of the fee before the census date (typically two weeks into the semester). This optional course materials fee is included in the recommended budget at \$279 per semester (fall and spring).
- **Course Works Select Path** – undergraduate students who opt out of “complete” (previous bullet), non-degree students, and graduate students whose instructors have chosen inclusive access delivery for their course materials are automatically on this path, where they can opt out of the identified materials on an individual item-by-item basis. On this path, students can expect to pay anywhere from \$1 - \$500 for their chosen materials and the charge will be added to their fee statement.

This approach was chosen after considerable analysis and consultation and because it offers greater opportunity for cost certainty, convenience, student success, and environmental sustainability (increased digital materials = reduction in carbon footprint with fewer items printed, shipped and warehoused).

The all-funds budget recommended in this document, as displayed in Attachment 2, includes an estimate of revenues derived from these fees for FY 2025 as part of the “Sales, Fees, and Misc.” category.

3. Academic Fees - Campus/Collegiate Fees and Durable Goods Fees

The definition of “Academic Fees” within the Regents Policy: *Tuition and Fees* categorizes the purpose of these fees into two specific types:

- **Campus Collegiate Fees:** For “goods and services that directly benefit students but are not part of actual classroom instruction.” Allowable goods and services include advising, career services, computer labs, special equipment, orientation activities, and other goods or activities intended to enhance the student experience outside of the actual classroom or online instruction.
- **Durable Goods Fees:** Fees for educational materials and equipment that will be owned by, potentially owned by, or assigned to a specific student for their use during the entire term. Durable goods fees may not be charged for services, or for use of equipment owned and retained by the University, except for computers or other specialized equipment assigned for a full term to a specific student.

Attachment 8 contains the list of proposed academic fees recommended for approval. These fees, including their purpose and specific levels, have been reviewed through the budget process. This budget recommends a new approach in changes to the academic fees: generally, these fees will increase at the same rate as the recommended resident undergraduate tuition rate on each campus, unless there is a compelling rationale for either a lower or higher rate of change for any particular fee. In many cases the percentage change does not exactly equal the tuition rate change due to the desire for reasonable dollar values (avoiding cents, moving to the nearest \$5 increment etc.). For

FY 2025, each of the academic fees on Attachment 8 are increasing in alignment with this approach, with the following exceptions:

- College of Continuing and Professional Studies – increasing 10.5% (from \$190 to \$210 per term); a more substantial adjustment is necessary to cover costs and maintain current levels of service given that this fee has not increased for four years.
- College of Food, Agriculture and Natural Resource Sciences – increasing 30% (from \$250 to \$325 per term); a more substantial adjustment is necessary to cover costs, maintain current levels of service and address a structural imbalance that emerged over time as the fee was not increased from FY 2016 through FY 2022 while costs increased.
- UMC Campus – increasing 0%; attempting to hold fee-funded costs down or shift to other revenue sources to aid in student recruitment efforts.
- UMD Campus - increasing in the range of 2.3%-4.9% (\$8-\$13 per term) – varies by college; more substantial adjustments are necessary to cover costs as the campus has routinely only increased these fees in line with inflation and compensation costs, so to not reflect that in FY 2025 would create a structural imbalance.

With the implementation of these changes, the academic fees for full-time students in fall and spring terms range across all units from \$52 (Medical School – Mortuary Science) to \$606 (Carlson School of Management) based on services and programming unique to each school.

The all-funds budget recommended in this document, as displayed in Attachment 2, includes an estimate of revenues derived from these fees for FY 2025 as part of the “Sales, Fees, and Misc.” category. The revenue is impacted by rate as well as enrollment levels, which in some cases are estimated to be lower than in FY 2024.

4. Student Services Fees

Attachment 9 outlines the recommendations to the Board regarding student service fees at all campuses for FY 2025. These fees have also been incorporated into the ***Change in Tuition, Fees, and Room and Board FY 2024 vs. FY 2025*** information displayed previously in this document. Student service fees are subject to campus-based processes involving a “Student Services Fee Committee,” which, by Board policy, shall have at least a student majority. The Student Services Fee Committees recommend the full set of fees in this category to the Vice President for Student Affairs for review. In most cases, the fee increases are deemed necessary to cover the increased costs of the student-focused services and operations funded through this process (health programs, recreation programs, student government organizations, and so forth). Employee salary increases, coupled with inflation on purchases and a declining total fee-paying population in some cases, lead to most of the recommended increases in these fees for three campuses, while two campuses are recommending 0% or -0.5% changes in the fees. Note that the UMD campus recommendation incorporates an increase in the Capital Improvement Fee from \$5.05 to \$20.00 per semester to align with the 2023 UMD Campus Plan Update and future capital needs for campus support services and programs, particularly future funding needs for a new UMD Health Services facility. There are also minor programmatic or service enhancements embedded within the recommendations: additional professional performance events at UMC, and a project manager and telehealth support for Boynton Health on the TC campus, for example.

The proposed fee increases subject to the following legislation from 2017 are less than the mentioned “greater than 2%” threshold (as indicated in Attachment 9):

*“Subdivision 1. **Referendum.** The governing body of a public postsecondary institution must not increase mandatory student activity fees by greater than two percent relative to the previous academic year unless the increase is approved by a majority of students voting in a campus referendum. This section does not apply to fees paid by students that are directly related to academic, administrative, health services, or debt obligations, including bonds issued under sections 136F.90 to 136F.98. The Board of Regents of the University of Minnesota is requested to adopt a policy implementing this section.*

*Subdivision. 2. **Penalty.** If the Board of Regents of the University of Minnesota increases mandatory student activity fees by more than two percent without approval by a vote of the student body as described in Subdivision 1, the commissioner of management and budget shall deduct from the university’s appropriation base an amount equal to one percent of the university’s appropriation base in the first year of the next biennium.”*

The remainder of this document is a summary of the all-funds budget for FY 2025.

V. All Funds Budget – Revenues

A. Non-Current Funds

Since expenditures in these funds can change significantly from one year to the next, budgets for non-current funds are less predictable than the budgets for current funds. Noncurrent funds can generally be classified into one of the following fund groups:

- 1) Plant Funds – Most non-current expenditures are contained within the plant funds. These funds are to account for property, plant, and equipment transactions of the University. The spending pattern in this area varies depending upon capital project construction timetables and available financing from external sources such as State of Minnesota general obligation bonds. Plant fund activities (capital projects over \$500,000) are summarized in the annual capital budget presented to the Board of Regents for review in May 2024 and action in June 2024.
- 2) Endowment and Similar Funds – The resources included in endowment and similar funds are a combination of gifts made to the University that contain specific stipulations as to the preservation of principal and additions to existing endowments in the form of investment income and market value fluctuations. Projections of the total change in endowment and similar funds are difficult to make because these funds are subject to market risks and fluctuations in contributions. Separate periodic reports are provided to the Board of Regents on the status of these funds.
- 3) Loan Funds – These funds are designated for student loans, which are provided by the federal government, the State of Minnesota, and private donors. The loan fund is the smallest group of non-current funds. Additions to the fund consist of interest received on outstanding loans (when applicable) and new contributions.

Noncurrent funds generally do not support the University’s daily operations and therefore are not detailed within this document.

B. Current Funds

Current funds support the day-to-day activities of the University and can be grouped into two categories:

- 1) Non-sponsored Funds
 - Centrally Distributed and Attributed – Funds distributed or attributed by the Board of Regents, which may be further distributed to a unit or department by a central, collegiate, or administrative office (largely state appropriations and tuition, but also includes indirect cost recoveries on sponsored grants and central reserves).
 - Self-Sustaining – Funds in which expenditures are supported by revenues earned by the internal or external sale of goods or services, clinical income, fees, federal appropriations, non-sponsored grants and contracts, endowment earnings, or gifts.
- 2) Sponsored Funds (sponsored research/public service) – Funds provided by a grant or contract that Sponsored Projects Administration administers within the Office of the Vice President for Research.

For FY 2023, the most recent year of actual resource and expenditure information, current fund revenues for University operations totaled approximately \$4.7 billion. Attachment 5 contains the definitions of all current non-sponsored and sponsored funds. Table 4 outlines the major funding sources supporting FY 2023 expenditures, updated estimates of these sources for FY 2024, and the proposed budget for FY 2025.

Table 4
Current Fund Revenues
Sponsored and Non-Sponsored

<u>Funding Source</u>	<u>FY2022-23</u> <u>Actual Revenues</u>	<u>FY2023-24</u> <u>Estimated</u>	<u>FY2024-25</u> <u>Proposed Budget</u>	<u>FY25</u> <u>% of Total</u>
Operations & Maintenance Approp.	\$621,968,000	\$686,558,000	\$676,294,000	13.3%
Tuition (w/waivers)	1,025,125,136	1,044,306,142	1,086,454,943	21.4%
State Specials	94,386,684	106,138,000	103,445,000	2.0%
Indirect Cost Recovery	222,154,133	236,362,696	236,990,918	4.7%
Federal Appropriations	15,646,478	18,322,333	19,800,000	0.4%
Grants & Contracts/Misc.	359,239,692	370,016,883	384,817,558	7.6%
Private Practice	154,225,127	158,882,781	165,238,092	3.2%
Internal Sales	264,255,442	282,555,620	293,857,845	5.8%
Gifts & Endowment Income	338,569,119	342,536,501	357,950,644	7.0%
Auxiliary Enterprises	416,754,661	429,257,301	457,159,026	9.0%
Sales, Fees and Misc. Income	<u>428,570,855</u>	<u>453,561,847</u>	<u>471,704,321</u>	<u>9.3%</u>
Subtotal Current Non-Sponsored	\$3,940,925,327	\$4,128,498,104	\$4,253,712,346	83.7%
Sponsored Funds (direct)	<u>\$772,939,854</u>	<u>\$790,000,000</u>	<u>\$830,000,000</u>	<u>16.3%</u>
Total Revenue	\$4,713,865,181	\$4,918,498,104	\$5,083,712,346	100.0%

Revenue Summary by Fund Group

The Interim President's Recommended Annual Operating Budget comprises current, non-sponsored funds representing 83.7% of all fund resources. The budget also includes estimated resources for current sponsored funds, which comprise the remaining 16.3% of annual current fund resources. A brief overview of the FY 2025 revenue summary for each of the existing fund categories follows.

1. Centrally Distributed and Attributed Funds

Operations and Maintenance Fund

The financial plan for the Operations and Maintenance Fund is based on resources derived from state appropriations, financial services fees, the Enterprise Assessment, and transfers-in from central reserves. Resources available for FY 2025 are projected to be \$717,229,419. This represents a decrease in resources of \$8,358,635 as compared to FY 2024, driven by the following:

- The balance available from the previous year is estimated at \$1,905,365 more than that available in FY 2024.
- The state appropriation is \$10,264,000 less than that available in FY 2024 due to the removal of two one-time appropriations: \$10,000,000 for the CentraCare/Medical School campus in St. Cloud and \$264,000 for ensuring access to menstrual products.
- Three resources into the fund are estimated to remain flat:
 - Resources from the Enterprise Assessment (internal assessment to support the enterprise system replacement projects),
 - The application/misc. fees, and
 - Other income into the O&M fund from miscellaneous fees and from the transfer related to the American Indian Scholars Program (from the MN Office of Higher Education).
- The transfer-in from Central Reserves to support the O&M operating budget is also recommended to remain equal to the transfer in FY 2024.

Tuition

Estimated tuition revenue is increasing by \$42,220,518 between FY 2024 and FY 2025. The increase results from the proposed rate increases described earlier in this document, coupled with estimated increases and decreases in enrollment (varies by unit), and the phase-in of the tuition surcharge at UMD. More specifically, the revenue estimates for FY 2024 are based on:

- \$17.7 million – associated with a 4.5% increase for the undergraduate resident rate and the surcharges on the Rochester and Twin Cities campuses,
- \$7.0 million - associated with a 5.5% increase for the undergraduate nonresident rate on the Twin Cities campus,
- \$1.2 million – associated with a 1.5% increase of the resident undergraduate and nonresident (where applicable) rates on the Crookston, Duluth, and Morris campuses,
- \$12.3 million – associated with general graduate school rate increases of 4.5% (resident) and 5.5% (nonresident), plus varying unique changes recommended for other graduate and certificate programs and professional programs (detailed in Attachment 4),
- \$3.6 million – net increase associated with enrollment growth projected for twelve tuition generating units, and
- \$352,000 – associated with the June 2021 Board approval of a \$250/semester tuition surcharge for undergraduate students in the Swenson College of Science & Engineering on the Duluth campus phased in over four years, beginning with students entering fall 2021 – so FY 2025 is year four of the four-year phase-in.

Attachment 10, Fund Forecast – Centrally Distributed and Attributed Funds, identifies the tuition estimates for FY 2024 and FY 2025 by college, campus, and support unit. Under the institutional budget model, 100% of the tuition revenue is attributed to the units that generate it.

State Specials – Appropriated in the Higher Education Bill

Revenues from the state specials available for FY 2025 total \$94,845,000. This is equal to the appropriations for FY 2024. These appropriations (unless otherwise noted) are recurring base amounts available to support general operating costs of the programs/activities identified in the law.

The state specials by appropriation for FY 2025:

Agricultural Special	\$42,922,000
Health Sciences Special	9,204,000
Technology Special	1,140,000
System Special	9,181,000 (\$2 million nonrecurring)
Mayo/University Partnership	7,991,000
Cigarette Tax	22,250,000
MN Care	<u>2,157,000</u>
Total	\$94,845,000

The allocation of these appropriations by unit is included in Attachment 10: Fund Forecast - Centrally Distributed and Attributed Funds.

Indirect Cost Recovery (often referred to as “F&A” or Facilities & Administrative Costs)

The financial plan for indirect cost recovery funds is based upon estimated resources derived from the reimbursements received from sponsors to cover a portion of the “overhead/facilities and administrative” costs associated with sponsored research. For FY 2025, available indirect cost recovery resources are estimated to be \$236,990,918. This represents an all-time high for this resource and is an increase available for distribution of \$628,222 (0.3%) compared to the estimate for the previous year, based on projected grant activity. Uncertainty of funding available from some of the federal agencies in recent years combined with continued competition from research institutions and the hesitation of campuses and colleges to budget based on applications as opposed to known awards are responsible for the relatively flat estimate moving into FY 2025.

The last four-year F&A (facilities and administrative cost) rate agreement was signed on March 1, 2020, and was established for FY 2020 through FY 2023. Negotiations for a new rate agreement with the U.S. Department of Health and Human Services are ongoing, so the FY 2023 rates will continue to be in place until a new rate agreement is established. Depending on the specific grant and the sponsor involved, units apply the applicable rate from the table below (or a lesser rate agreed to with the sponsor and approved by the Vice President for Research) to the direct budgeted expenses of the grant to estimate the F&A or Indirect Cost Recovery return.

Award Type	FYs 2020-21	FYs 2022-23	FYs 2024-25*
On-Campus Research	54%	55%	55%
On-Campus Public Service (a.k.a. Other Spons. Activities)	33%	35%	35%
On-Campus Instruction	50%	50%	50%
Hormel Institute	55%	59%	59%
Dept. of Defense Contracts	57%	57%	57%

Off-Campus Projects	26%	26%	26%
* The FY 2023 F&A rates will be used until new rates are approved. Negotiations with the U.S. Department of Health and Human Services are ongoing.			

Attachment 10, Fund Forecast – Centrally Distributed and Attributed Funds, identifies the ICR estimates for FY 2024 and FY 2025 by college, campus and support unit. Under the institutional budget model, 100% of the ICR revenue is attributed to the units that generate it.

Central Reserves

The primary revenue source for the central reserves fund is investment earnings from the temporary investment pool. The purpose of this fund as reflected in the uncommitted available balance is to insulate the University from potential major financial risks, including:

- Unanticipated or uninsured catastrophic events
- Temporary institutional revenue declines or expenditure gaps
- Unforeseen legal obligations and costs
- Failures in central infrastructure
- Failures of major business systems

Board policy guidelines indicate the uncommitted available balance should be \$25 million or 4% of the current year's state appropriation, whichever is greater. For FY 2025, the goal for the balance will be \$30,845,560 (4% of the appropriation). After allocations and transfers (changes for FY 2025 explained below), the central reserves balance is projected to be \$118,534,550 at the end of FY 2025. The purpose of the central reserves balance is to address immediate needs related to large unanticipated financial challenges or needs during a time of financial upheaval (bullets above). In the economic downturn years of FY 2009 – FY 2012, when the University's state appropriation was drastically reduced, the central reserves balance was accessed to aid the budget: it dropped to a range of \$10m-\$17 million below goal level for those years. During management of the financial realities of the pandemic in FY 2020 through FY 2022, central reserves again aided the budget, and the balance dropped to roughly \$20 million below goal level. With the recommendations in this budget and the projected investment returns for this year and next, the FY 2025 ending balance will be roughly \$88 million above the policy goal level.

The financial plan for FY 2025 central reserves is based on estimated resources derived primarily from investment earnings. Resources available for the year are projected to be \$171,234,517 which is an increase of \$57,900,038 from FY 2024.

Factors with a positive impact on the change in resources:

- The balance available from the previous year is estimated to be \$54,717,788 greater than that available in FY 2024: investment earnings above planned allocations were greater in FY 2023 than in FY 2022 and again in FY 2024 compared to FY 2023– representing a re-build coming out of the pandemic and allowing for continually stronger year-end balances than the previous year.
- Gross investment income and net realized capital gains are estimated to increase \$3,582,250 over FY 2024 primarily due to a projected growth in the Temporary Investment Pool (TIP) balance and continued favorable returns.

Factors with a negative impact on the change in resources:

- The fees and operating costs associated with managing the TIP funds and the required payment of interest to some project balances in TIP are estimated to increase by \$200,000 (decreasing total available resources).
- The required interest payments associated with federal grant balances is estimated to increase by \$200,000. As this is a payment from the fund, it will decrease total resources available for allocation.

The financial plan for FY 2025 central reserves should be viewed as two strategies: one for recurring allocations and one for nonrecurring allocations. In total, this recommended budget includes allocations of \$52,699,967, which is an increase of \$32,662,005 compared to FY 2024.

First, given the University's recent history requiring the use of Central Reserves to support the operating budget in the pandemic time of unanticipated revenue losses and the desire to manage the fund to provide similar assistance when needed in the future, this budget recommends only minor increases in the recurring allocations from the fund. The recent gains from investment are significant, but as the sharp growth trendline is short, the President recommends the majority of these gains be considered nonrecurring and not available to permanently provide operating support to academic and support units; not available to offset tuition rate increases. If the trend continues and there is confidence in the level of return recorded in the fund over the next several years, it may then be possible to increase the recurring transfer from central reserves to the O&M fund in a way that can offset potential tuition rate changes. In the meantime, this budget includes increasing the total recurring allocations of \$12,347,580 from the Central Reserves fund in FY 2024 to \$14,662,580 in FY 2025; an increase of \$2,315,000. By line item these recommended increases are the following:

- \$35,000 – a recurring allocation to the President's Office for the costs of institutional dues and memberships
- \$280,000 – a recurring allocation to the University of Minnesota Alumni Association to address compensation increases and general operating costs
- \$500,000 – a recurring allocation to the University of Minnesota Foundation to support a portion of increased costs for the development officers working with University colleges and campuses
- \$1,500,000 – a recurring allocation to begin to build a pool of funds (goal is \$3 million by FY 2030) that will allow for an on-going and robust reputational marketing campaign for the institution

Second, due to the size of the uncommitted available balance existing at the end of FY 2024 and anticipated for the end of FY 2025, this recommended budget includes significant increases in the nonrecurring allocations from the fund. In a year with no additional state appropriations and limited capacity to fund programmatic or service initiatives, the availability of this uncommitted balance allows for some one-time support. In addition, it provides an opportunity to address some significant financial challenges as a bridge to future revenue and expense adjustments and to eliminate some deficits faster than otherwise would have been possible. For FY 2025, the recommended nonrecurring allocations total \$38,037,387 and are indicated with asterisks on page two of Attachment 1.

As mentioned above, implementation of these recommendations will result in an estimated FY 2025 year-end balance in the fund of roughly \$119 million, which is \$88 million above the policy guideline. The carryforward from FY 2024, plus the annual revenues into the fund, recommended allocations out, and projected ending balance are summarized in the FY 2025 Central Reserves column on Attachment 10. University leadership believes it is prudent to leave the projected balance in the fund, to continue to earn interest on that unspent balance, and to consider it as a potential reserve available for nonrecurring support of financial challenges that could be on the near horizon. This plan should be assessed annually for the potential to increase the recurring allocations from the fund and a possible positive impact on future tuition rate increases.

2. Self-Sustaining Funds

Auxiliary Enterprises

The University includes several operations that provide goods and services predominantly to individuals in the University community and incidentally to the general public. Residence halls, food service, student unions, bookstores, parking and transit, health services, and intercollegiate athletics are primary examples of these activities referred to as auxiliary enterprises.

Overall, the FY 2025 budget for auxiliary revenues generated by these enterprises is an estimated \$457.0 million which is an estimated increase of approximately \$27.9 million (6.5%) over FY 2024. As has been explained in reports to the Board of Regents over the last several years, these units experienced the most significant negative financial impact due to the pandemic. Revenues dropped significantly from “normal” levels, and the units responded with expense reductions where possible the use of balances and reserves that were previously in place primarily to address facility-related needs, and isolating deficits in accounts to cover with future revenues. In addition, the University allocated some of the authorized central reserves balance, savings in central support units from the furlough/temporary pay reduction program, and some of the federal relief funds to offset losses in these units. As explained earlier in this document, this budget allocates a nonrecurring \$12.4 million from Central Reserves toward the accumulated and isolated deficits to reduce the burden on rates charged to students in the future. Moving forward, the expectation is that revenue-generating activities and occupancy rates in housing will continue to rebound and will cover any remaining shortfalls and growth in costs.

Internal Service Activities

The University conducts internal service activities for the purpose of convenience, cost, or control. These activities provide goods and services predominantly to University departments and indirectly to the general public. Fleet services, UMarket Services, and the Mechanical Engineering Shop are examples of internal service activities.

Overall, the FY 2025 budget for revenues generated by these internal service organizations is an estimated \$293.9 million, which is a projected increase of approximately \$11.3 million (4.0%) compared to FY 2024. Activity in many of these operations has grown steadily in the last year or more following the pandemic. Some are facing lower levels of demand, requiring expense reductions and changes in operations. Shortfalls in internal sales are addressed through reduced expenditures where possible, one-time subsidies from other funds, and future increases in rates charged to customers when possible.

Other Unrestricted and Other Restricted Non-Sponsored Activity

The FY 2025 budget for other unrestricted and restricted non-sponsored funds combined includes estimated resources of approximately \$1.4 billion, which is an increase of approximately \$56.2

million (4.2%) compared to FY 2024. Most of these sources are expected to increase 4.0% over FY 2024. As with the auxiliary and internal sales units, many of the activities generating income in this fund group were canceled or severely reduced over the last months of FY 2020 and throughout FY 2021. The response to shortfalls where they occurred was like that of other activities: a reduction in expenditures where possible, the use of balances and reserves, University support through central reserves/central unit savings, and the federal relief dollars. In the last two years, many activities have returned to pre-pandemic levels while others continue to grow more slowly over time. Restricted funding has since returned to pre-pandemic levels and is projected to follow normal growth trends (roughly 4% annually) moving forward.

The other unrestricted fund group within this category includes resources derived from miscellaneous activities such as sales of educational goods and services, clinical income, course and campus/collegiate fees, and student payment-related fees.

The other restricted fund group within this category includes grants and contracts with business and industry, gifts received through the University of Minnesota Foundation, endowment earnings, and restricted government appropriations, each of which can only be used in accordance with the purposes established by the source. As expected, every year, units will balance budgets in these funds with the projected growth in revenue and/or expense reductions.

3. Sponsored Research

Sponsored research consists of grants and contracts administered through the Office of Sponsored Project Administration (SPA). Sponsored funds typically represent multi-year activities surrounding research and public service projects. Estimated expenditures for a given year will vary according to the University's ability to obtain grants as well as the timing of expenditures related to current or pending projects. Estimated direct expenditures for FY 2025 are \$830,000,000.

VI. All Funds Budget – Expenditures/Allocations

For FY 2023, the most recent year of actual resource and expenditure information, current fund expenditures for University operations totaled approximately \$4.5 billion. Attachment 5 contains the definitions of all current non-sponsored and sponsored funds. Table 5 below outlines (according to function) the current fund expenditures for FY 2023, updated estimates of these expenditures for FY 2024, and the proposed budget for FY 2025. Note that the table includes only recorded expenditures and not transfers from the current funds to noncurrent funds, primarily to the plant fund for debt service and capital projects. The full set of expenditures and transfers are detailed in Attachment 10: University Fiscal Page.

**Table 5
Current Fund Expenditures**

<u>Functional Category</u>	<u>FY2022-23 Actual Expenditures</u>	<u>FY2023-24 Estimated</u>	<u>FY2024-25 Proposed Budget</u>	<u>FY25 % of Total</u>
Instruction	\$886,782,935	\$922,684,357	\$951,174,979	19.5%
Research	399,932,151	416,123,411	428,972,458	8.8%
Public Service	229,626,368	238,922,795	246,300,247	5.1%
Academic Support	640,013,564	665,924,524	686,486,923	14.1%
Student Services	161,303,530	167,833,906	173,016,277	3.6%
Institutional Support	320,138,445	333,099,255	343,384,685	7.0%
Plant/Ops & Maintenance	358,207,483	372,709,518	384,218,033	7.9%
Scholarships/Fellowships	377,378,529	413,676,738	419,881,889	8.6%
Auxiliary Enterprises	<u>381,952,490</u>	<u>397,415,842</u>	<u>409,687,238</u>	<u>8.4%</u>
	\$3,755,335,494	\$3,928,390,347	\$4,043,122,728	83.0%
Subtotal Sponsored (direct)	\$772,939,854	\$790,000,000	\$830,000,000	17.0%
Total Expenditures	\$4,528,275,348	\$4,718,390,347	\$4,873,122,728	100.0%
Transfers to the Plant Fund	\$133,796,260	\$135,000,000	\$140,000,000	
Total Expenditures and Transfers	\$4,662,071,608	\$4,853,390,346	\$5,013,122,728	

Within the President's Recommended Annual Operating Budget, non-sponsored funds represent 83.0% of all current fund expenditures. The growth in the non-sponsored fund expenditures is projected to be 2.9%, spread across all function categories. The sponsored fund expenditures are expected to increase 5.1% based on units projected net change in awards. The total all-funds growth in expenditures over the prior year is then 3.3% and is driven by the following cost increases:

- the 4.0% (non-faculty labor represented) and proposed 3% (all other employee groups) increase in salaries plus associated fringe benefit costs,
- inflation on utilities, supplies/library materials/equipment, etc., offset by unit-level decisions to buy less or buy differently than they otherwise would to avoid some of the impacts from inflation. Most major cost categories outside of compensation are expected to increase 3.0%-3.5% for FY 2025.
- The 5.1% projected increase in sponsored fund spending based on known and projected growth in awards.

Specific investments in the strategic plan or other initiatives as proposed in the budget and planned by units will lead to increased expenditures. Those spending increases will be spread throughout functions and will not be evident in any significant line-item increase because they are offset in large part by the planned spending reductions in units as described earlier in this document.

Centrally Distributed and Attributed – Proposed Distributions

Within the context of available resources, the proposed distributions for the centrally distributed and attributed funds are as follows:

Table 6
FY 2025 Proposed Distributions
Centrally Distributed and Attributed Funds

	<u>O&M</u>	<u>Tuition</u>	<u>State Specials</u>	<u>ICR</u>	<u>Central Reserves</u>
Balance Forward	\$1,971,419	\$0	\$0	\$0	\$93,296,517
Annual Revenue/ Net Transfers	<u>\$715,258,000</u>	<u>\$1,026,526,660</u>	<u>\$94,845,000</u>	<u>\$236,990,918</u>	<u>\$77,938,000</u>
Total Net Resources	\$717,229,419	\$1,026,526,660	\$94,845,000	\$236,990,918	\$171,234,517
Planned Distributions	<u>\$716,364,090</u>	<u>\$1,026,526,660</u>	<u>\$94,845,000</u>	<u>\$236,990,918</u>	<u>\$52,699,967</u>
Ending Balance	\$865,329	\$0	\$0	\$0	\$118,534,550

Details on specific distributions by campus, college, and support unit can be found in Attachment 10, Fund Forecast – Centrally Distributed and Attributed Funds. Distributions represent resources provided to the operating units (primarily academic) as part of the FY 2025 budget plan. Units will utilize those resources to cover costs as projected and explained in this budget, with any funds remaining at the end of the year held as a reserve for future planned spending. The “Ending Balance” in the table above represents funds held by the institution and not planned for distribution to the operating units.

VII. Conclusion – FY 2025 Recommended Annual Operating Budget

The FY 2025 Annual Operating Budget for the University of Minnesota, recommended by Interim President Ettinger and senior leaders of the University, represents a balanced and responsible approach to maintaining excellence at a top-tier, public research University. The plan includes recurring funds held as uncommitted in the FY 2024 budget and substantial reallocated resources along with additional funds for students to make a modest investment in compensation for the University’s employees, to address core needs in many University units, including the recurring negative financial impacts of reduced enrollment in some units, to expand and enhance only the most critical services, and to maintain the most critical physical infrastructure items across the University.

VIII. All Current Funds Operating Budget – Resolution

The docket contains the budget resolution for approval by the Board of Regents.

**Attachment 1
FY 2025 Recommended Incremental Investments**

	A		B
	FY25 Incremental		FY25 Incremental
	Investment		Investment
Recurring Categories and Items			
<u>Facilities and Technology Infrastructure</u>		<u>Program Enhancement</u>	
Software Licenses/Maintenance	2,368,326	Security Infrastructure Manager	175,000
Utilities, New Building Operations, Debt, Leases	<u>6,688,493</u>	Sexual Misconduct Prevention Program	348,000
Subtotal Infrastucture	9,056,819	Legacy Data Warehouse Modernization	1,478,000
		Recruitment - EAB Contract/Counselor	191,483
<u>Core Operations and Services</u>		IACUC Enhancements	263,000
Library Collections/Software	582,500	Export Controls Position	89,000
Trades Compensation Differential-FM TC	274,000	Research Integrity Officer/Contracts	50,000
Waste Control-Stericycle Contract	25,000	Classroom Maintenance	600,000
Athletic Compliance (OGC Position)	75,000	Marketing/Communications Staff Expansion	1,000,000
Enterprise Risk Manager	191,500	Government Relations Team - Phase I	745,000
Equity & Diversity Senior Admin. Officer	235,195	Academic Unit Discretion-Student & Program Needs	<u>12,502,066</u>
Paralegal-Contract Management	115,000	Subtotal Strategic Plan	17,441,549
HR Lead for Office of Human Resources	85,000		
Recruiter - Health Science Positions	110,000	<u>Institutionally Managed Student Aid</u>	
Academic Support Resources - Business Analysts	242,000	President's Matching Scholarship Program	<u>668,000</u>
\$20/Hr Minimum Pay (state/tuition funds)	188,000	Subtotal Student Aid	668,000
Tuition Discounting/Scholarships-Technical Adj	4,901,632		
Operating Budget Support - Multiple Units	<u>12,323,144</u>	<u>FY24 Tuition -Actual to Budget Variance</u>	
Subtotal - General Operations	19,347,971	Address Revenue Shortfall - Multiple Units	<u>16,437,401</u>
		Subtotal Tuition Variance	16,437,401
		<u>TOTAL Non-Compensation Investments</u>	62,951,740

Note: In addition to above, anticipating increased student aid expenditures through the American Indian Scholars Program transfer from the Office of Higher Education.

Recurring - funded by a combination of O&M allocation, tuition revenue and internal reallocation.

**Attachment 1
FY 2025 Recommended Incremental Investments**

32 **Nonrecurring Items**

33

34 **Facilities and Technology Infrastructure**

35

36	All-Gender Restrooms	250,000
37	Classroom Renovation	450,000
38	Elevator/Fire Alarm/Pests-Contract Inflation	530,000
39	W. Central Rsrch/Outreach Center Feedlot	500,000 *
40	AAALAC Required Repairs-Research Infrastructure	1,300,000 *
41		<u>3,030,000</u>

42

43 **Core Operations and Services**

44		
45	BSL-2/3 Maintenance Shutdown	530,000
46	EAB - Additional Names for Admissions/Recruiting	121,000
47	Last Mile Delivery	31,000
48	Last Mile Delivery	185,000
49	Equity & Diversity Education Program	292,825
50	RAR Operations	1,000,000
51	AVP Enrollment Management Office Set Up	500,000
52	Housing/Dining Pandemic Driven Deficits	12,400,000 *
53	Structural Imbalance Bridging Funds (CSOM and UMD)	6,000,000 *
54	Litigation Costs	9,277,387 *
55		<u>30,337,212</u>

Program Enhancement/Support/Compliance

American Indian/Indiginous Studies PhD Program	200,000
Heritage Studies/Public History Program	174,000
Juneteenth	154,500
Consortium on Law and Values	45,500
Faculty Research Engagement Fund	150,000
International Student Services Programming	350,000
E-Sports Start-up Funds - University of MN Crookston	350,000
Information Technology - Intermediate Staffing	3,400,000
College of Biological Sciences Undergrad Program Coordinator	210,000 *
College of Design Workstation Upgrades	500,000 *
Campus Specific Enrollment Marketing	1,200,000 *
University of MN Crookston-On-Line Mental Health Services	150,000 *
Athletics One-Time Scholarship Support	1,500,000 *
President Cunningham Strategic Investment Pool (NR)	<u>5,000,000 *</u>
	13,384,000

TOTAL INVESTMENTS	46,751,212
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56

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58

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Sources:

60	Central Reserves (Balance over Guideline)	38,037,387 *
61	Enterprise System Assessment Balance	3,400,000
62	Forecast O&M Carry-Forward/Balance in Central Accounts	2,957,825
	Targeted Support from UMF for the Strategic Plan	2,356,000

TOTAL SOURCES	46,751,212
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**Attachment 2
Resource and Expenditure Budget Plan - University Fiscal Page**

University of Minnesota

**SUMMARY: Current Funds
plus Multi-Year/Sponsored Funds**

	Actual FY21	Actual FY22	Actual FY23	Estimated FY24	Budget Plan FY25
RESOURCES					
a Carry Forward	\$1,110,880,235	\$1,412,372,773	\$1,523,150,641	\$1,574,944,214	\$1,640,051,972
Revenue Current Funds (By Fund)					
State Appropriation	\$602,818,000	\$621,968,000	\$621,968,000	\$686,558,000	\$676,294,000
Tuition	\$1,005,305,707	\$1,015,281,066	\$1,025,125,136	\$1,044,306,142	\$1,086,526,660
State Special	\$94,160,591	\$106,040,970	\$94,386,684	\$106,138,000	\$103,445,000
Sales, Fees, and Misc	\$394,591,293	\$398,877,320	\$428,570,855	\$453,561,847	\$471,704,321
Indirect Cost Recovery	\$178,378,564	\$195,588,690	\$222,154,133	\$236,362,696	\$236,990,918
Auxiliary Enterprises	\$245,874,878	\$403,804,506	\$416,754,661	\$429,257,301	\$457,159,026
Internal Sales	\$295,000,941	\$246,186,739	\$264,255,442	\$282,555,620	\$293,857,845
Private Practice	\$142,895,000	\$129,926,225	\$154,255,127	\$158,882,781	\$165,238,092
Federal Appropriations	\$24,880,390	\$14,633,948	\$15,646,478	\$18,322,333	\$19,800,000
Gifts & Endowment Income	\$262,444,685	\$285,294,629	\$338,569,119	\$342,536,501	\$357,950,644
Restricted Grants, Contracts & Misc	\$331,591,178	\$389,904,715	\$359,239,692	\$370,016,883	\$384,817,558
b Total Nonsponsored Revenues	\$3,577,941,227	\$3,807,506,807	\$3,940,925,327	\$4,128,498,104	\$4,253,784,063
c Resources Expended MY/Sponsored Funds	\$682,091,278	\$722,255,534	\$772,939,854	\$790,000,000	\$830,000,000
d Total Annual Revenues - Current Funds (b+c)	\$4,260,032,505	\$4,529,762,341	\$4,713,865,181	\$4,918,498,104	\$5,083,784,063
e Total Resources All Current Funds (a+d)	\$5,370,912,740	\$5,942,135,114	\$6,237,015,822	\$6,493,442,318	\$6,723,836,035
EXPENDITURES					
Expenditures by Function - Nonsponsored Only					
Instruction	\$816,756,633	\$829,336,689	\$886,782,935	\$922,684,357	\$951,174,979
Research	\$394,660,372	\$378,115,818	\$399,932,151	\$416,123,411	\$428,972,458
Public Service	\$190,043,192	\$210,285,886	\$229,626,368	\$238,922,795	\$246,300,247
Academic Support	\$518,457,765	\$571,621,256	\$640,013,564	\$665,924,524	\$686,486,923
Student Services	\$132,867,423	\$143,008,221	\$161,303,530	\$167,833,906	\$173,016,277
Institutional Support	\$160,260,986	\$339,144,007	\$320,138,445	\$333,099,255	\$343,384,685
Operations & Maintenance of Plant	\$336,752,280	\$339,270,400	\$358,207,483	\$372,709,518	\$384,218,033
Scholarships & Fellowships	\$368,582,408	\$403,923,758	\$377,378,529	\$413,676,738	\$419,881,889
Auxiliary Enterprises	\$267,270,317	\$375,056,468	\$381,952,490	\$397,415,842	\$409,687,238
f Total Nonsponsored Expenditures	\$3,185,651,376	\$3,589,762,502	\$3,755,335,494	\$3,928,390,347	\$4,043,122,728
g Expenditures MY/Sponsored Funds	\$682,091,278	\$722,255,534	\$772,939,854	\$790,000,000	\$800,000,000
h Total Expenditures (f+g)	\$3,867,742,654	\$4,312,018,035	\$4,528,275,348	\$4,718,390,347	\$4,843,122,728
Expenditures by Natural Classification - Nonsponsored Only					
Salaries	\$1,485,650,509	\$1,543,841,066	\$1,663,386,061	\$1,767,347,690	\$1,835,390,576
Fringe Benefits	\$512,869,560	\$540,706,076	\$567,788,547	\$618,571,692	\$624,032,796
Student Aid	\$375,741,088	\$426,436,488	\$401,500,813	\$413,676,738	\$419,881,889
Supplies, Services, Miscellaneous	\$372,841,057	\$405,144,897	\$465,366,053	\$483,980,695	\$500,920,019
Consulting & Professional Services	\$109,744,356	\$123,370,152	\$111,064,365	\$94,557,168	\$97,866,669
Materials for Resale	\$39,596,290	\$61,168,694	\$62,271,926	\$67,866,192	\$70,241,509
Capital Assets/Equipment	\$58,727,509	\$78,330,932	\$55,918,084	\$57,437,516	\$59,447,829
Noncapital Equipment	\$43,045,091	\$47,886,396	\$50,944,145	\$49,160,229	\$50,880,837
Rents & Leases	\$33,855,861	\$40,410,489	\$41,797,282	\$43,062,527	\$44,569,715
Repairs, Maintenance, Supplies	\$57,064,427	\$65,150,006	\$81,175,057	\$73,280,518	\$75,845,336
ICR, Subcontracts, Participant Expense	\$855,929	\$1,235,785	\$1,594,446	\$1,441,330	\$1,445,161
Other Expenses & Adjustments	(\$53,735,012)	\$79,023,574	\$70,094,742	\$70,574,078	\$70,000,000
University Assessments	(\$1,302)	(\$0)	\$0	\$0	\$0
Utilities	\$149,696,014	\$177,057,946	\$182,433,974	\$187,433,974	\$192,600,391
i Total Nonsponsored Expenditures	\$3,185,651,376	\$3,589,762,502	\$3,755,335,494	\$3,928,390,347	\$4,043,122,728
j Expenditures MY/Sponsored Funds	\$682,091,278	\$722,255,534	\$772,939,854	\$790,000,000	\$830,000,000
k Total Expenditures (i+j)	\$3,867,742,654	\$4,312,018,035	\$4,528,275,348	\$4,718,390,347	\$4,873,122,728
TRANSFERS & ADJUSTMENTS					
l Transfers	(\$90,797,312)	(\$106,966,438)	(\$133,796,260)	(\$135,000,000)	(\$140,000,000)
ENDING BALANCE (e+k+l)	\$1,412,372,773	\$1,523,150,641	\$1,574,944,214	\$1,640,051,972	\$1,710,713,307

**Attachment 3
Supplemental Information: Changes in the State Appropriations**

University of Minnesota

Incremental Appropriation Changes for the 2024-2025 Biennium – Request and Final

	Request	Final Bill	% of	Request	Final Bill	% of
Recurring	FY24	FY24	Request	FY25 Over FY24	FY25 Over FY24	Request
Core Mission	45,000,000	50,000,000		45,000,000	0	
MN Resident Scholarship	30,000,000	0		0	0	
Safety & Security	5,000,000	1,000,000		0	0	
American Indian Scholars	4,500,000	4,032,000 *		0	0	
Tuition Shortfall	24,000,000	0		0	0	
Tuition Freeze	13,500,000	0		13,500,000	0	
Unemployment Insurance Aid	0	366,000		0	0	
Menstrual Products	0	110,000		0	0	
Total Recurring	122,000,000	55,508,000	45%	58,500,000	0	0%
Nonrecurring						
Safety & Security	0	4,000,000		0	4,000,000	
General O&M - Undesignated	0	0		0	0	
Menstrual Products	0	264,000		0	0	
NRRI	0	2,000,000		0	2,000,000	
Total Nonrecurring	0	6,264,000		0	6,000,000	
Total Recurring & Nonrecurring	122,000,000	61,772,000	51%	58,500,000	6,000,000	10%
*(Appropriated to Office of Higher Education for transfer to the University)						

Summary of State Support Outside of the Higher Education Bill

The State of Minnesota’s FY 2024-25 biennial budget also provided funding to the University of Minnesota outside of the Higher Education bill (2023 Session Law, Chapter 41). This additional funding is made available through several different mechanisms and is for specific purposes outlined in session law or state statute. Note: this funding is not available for general operations of the University such as compensation increases or facility costs. It is highly restricted to particular initiatives or units and is most often nonrecurring. Examples follow.

Direct Appropriations to the Board of Regents – It is common for the Board of Regents to receive additional direct appropriations from the State of Minnesota in bills other than the Higher

Education bill. The amount provided for each biennium can vary significantly based on the policy issues addressed by the legislature in each session. Illustrative examples of appropriations provided in the FY 2024-25 biennium include:

- A nonrecurring appropriation in FY 2025 for \$1,372,000 for the Family and Medical Benefit Insurance Program (Laws 2023, Chapter 59, Article 3, Section 10).
- Nonrecurring appropriations of \$2,500,000 in FY 2024 and FY 2025 for small community partnerships to conduct infrastructure project analysis and development (Laws 2023, Ch. 68, Article 1, Sec. 15).
- A recurring appropriation, starting in FY 2024, for \$1,000,000 for Minnesota Extension to assist the agricultural sector, land and resource managers, and communities to help them plan for and adapt to weather extremes (Laws 2023, Ch. 60, Article 10, Sec. 7).
- Nonrecurring appropriations from the Environment and Natural Resource Trust Fund (ENRTF), such as those included in Laws 2023, Ch. 60, Article 2, are oftentimes provided in the first year of the biennium (e.g. FY 2024), but some of these appropriations are available for several years. An example of this is the \$754,000 appropriated to the University for quantifying the environmental benefits of peatland restoration in Minnesota, which is available until June 30, 2027.

Direct appropriations to a state agency for a grant or contract with the University of Minnesota – This is another relatively common form of state funding for the University. These state-funded grants and contracts function like other nonsponsored and sponsored grants and contracts, typically with an end date that may or may not fall outside of the year the appropriation was provided and require a formal agreement with the state agency administering the grant or contract. Illustrative examples include:

- A nonrecurring appropriation to the Minnesota Department of Agriculture for \$3,000,000 in FY 2024 and an additional \$3,000,000 in FY 2025 for a grant to the University of Minnesota for the Forever Green agriculture initiative. This appropriation is available over several years – June 30, 2028 (Laws 2023, Chapter 40, Article 2, Sec. 3).
- A nonrecurring appropriation to the Department of Administration for \$690,000 in FY 2024 for a contract with the University of Minnesota for the Institute on the Environment to research and provide recommendations to establish new energy guidelines for state buildings (Laws 2023, Chapter 60, Article 10, Sec. 8).
- A nonrecurring appropriation of \$4,200,000 to the Department of Education for a contract with the Center for Applied Research and Educational Improvement at the University of Minnesota for implementing the READ Act (Laws 2023, Article 3, Chapter 55, Sec. 11). This appropriation is available until June 30, 2026.

It is important to note that, beginning in FY 2024, state agencies were allowed to deduct up to 5% from all new grants/grant programs to fund their grant administration expenses unless funds were otherwise appropriated for administrative costs. These provisions were included in Laws 2023, Chapter 62, Article 2, Sec. 10) and are specific to grant programs – these administrative costs do not pertain to direct appropriations, contracts, or transfers.

Direct appropriations to state agencies for transfer to the University of Minnesota – Although less common, appropriations are sometimes provided to a state agency for transfer to the University of Minnesota. This funding functions much like a direct appropriation to the University but has the additional required step of a transfer.

- Nonrecurring appropriations in FY 2024 and FY 2025 to the Minnesota Department of Agriculture for transfer to the University of Minnesota to evaluate propagate and maintain the genetic diversity of plants (Laws 2023, Ch. 43, Article 1, Sec. 2.)
- Recurring appropriations to the Department of Agriculture for transfer to the University for the Agriculture Research, Education, Extension, and Technology Transfer Program (AGREETT) in Chapter 43, Article 1, Sec. 2, Subd 4. The program is outlined in Minnesota Statutes 41A.14.

Appropriations in state statute – There are several appropriations outlined in Minnesota state statute for the University of Minnesota. These appropriations are ongoing unless there is an amendment to the statute. Oftentimes, appropriations that are included in state statutes are connected to a specific program or formula, but there are times in which an amount is specified. Illustrative examples include:

- Funding provided through MS 477A.0126 for the Tribal and Training Certification partnership in the College of Education and Human Service Professions at the University of Minnesota Duluth. The aid payable each year is based on a county aid formula; a specific amount is not specified.
- Funding provided through MS 517.08 from the civil marriage license fee for the Couples on the Brink Project, as described under MS 137.32. Of the \$115 full fee for couples who elect not to participate in premarital education, the University receives \$5.

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A		B		C		D		E		F	
	2023-2024		2023-2024		2024-2025		2024-2025		2024-2025		2024-2025	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	% Change	% Change

Rates listed as Year 2 (or beyond) show the percentage change for an individual student by comparing the FY24 rate the student is currently charged to the proposed FY25 rate.

For example, the rate for a 4th Year Student (fall 2021 start) in the School of Dentistry DDS Program reflects the rate that student paid as a 3rd year student as their 2023-2024 rate (adjusted in columns A & B) and the rate they will pay as a 4th year student for 2024-2025.

Twin Cities

Undergraduate

Per Credit	\$557.55	\$1,323.50	\$582.65	\$1,396.00	4.5%	5.5%
13 Credits or more	\$7,248.00	\$17,205.00	\$7,574.00	\$18,148.00	4.5%	5.5%

Carlson School of Management tuition surcharge
(paid in addition to rates above; Fall, Spring & Summer)

Per Credit (1-8 credits)	\$130.00	\$130.00	\$136.00	\$136.00	4.6%	4.6%
9 Credits or more (full-time)	\$1,300.00	\$1,300.00	\$1,360.00	\$1,360.00	4.6%	4.6%

College of Science and Engineering tuition surcharge

Students first enrolled at the University of Minnesota in fall 2019 or later. Applies to all CSE students and non-CSE students in the semester after they are admitted to a CSE major.
(paid in addition to rates above; Fall, Spring & Summer)

Per Credit (1-8 credits)	\$130.00	\$130.00	\$136.00	\$136.00	4.6%	4.6%
9 Credits or more (full-time)	\$1,300.00	\$1,300.00	\$1,360.00	\$1,360.00	4.6%	4.6%

Graduate School General Programs

Per Credit	\$1,593.00	\$2,465.00	\$1,665.00	\$2,601.00	4.5%	5.5%
6-14 Credits	\$9,558.00	\$14,790.00	\$9,990.00	\$15,606.00	4.5%	5.5%
Each Credit over 14	\$1,593.00	\$2,465.00	\$1,665.00	\$2,601.00	4.5%	5.5%

College specific post-baccalaureate programs

College of Education and Human Development

Masters in Education & Post-baccalaureate Certificate Programs

Per Credit	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%
12 - 24 Credits	\$9,552.00	\$14,784.00	\$9,984.00	\$15,600.00	4.5%	5.5%
Each Credit over 24	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%

Masters in Education & Post-baccalaureate Certificate Programs - Non-Degree, Nonresident, Summer Only

Per Credit		\$796.00		\$832.00		4.5%
12 - 24 Credits		\$9,552.00		\$9,984.00		4.5%
Each Credit over 24		\$796.00		\$832.00		4.5%

Master of Learning and Talent Development

Per Credit	\$920.00	\$920.00	\$961.00	\$961.00	4.5%	4.5%
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Master of Social Work

Per Credit	\$796.00	\$796.00	\$832.00	\$832.00	4.5%	4.5%
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College of Food, Agriculture & Natural Resource Sciences

Master of Science in Agricultural Education

Per Credit	\$839.00	\$1,232.00	\$877.00	\$1,287.00	4.5%	4.5%
12-24 Credits	\$10,068.00	\$14,784.00	\$10,524.00	\$15,444.00	4.5%	4.5%
Each Credit over 24	\$839.00	\$1,232.00	\$877.00	\$1,287.00	4.5%	4.5%

College of Liberal Arts

Master of Geographic Information Science

Per Credit	\$1,658.00	\$2,570.00	\$1,733.00	\$2,711.00	4.5%	5.5%
6-14 Credits	\$9,948.00	\$15,420.00	\$10,398.00	\$16,266.00	4.5%	5.5%
Each Credit over 14	\$1,658.00	\$2,570.00	\$1,733.00	\$2,711.00	4.5%	5.5%

Doctorate in Audiology

Per Credit	\$1,738.00	\$2,661.00	\$1,816.00	\$2,807.00	4.5%	5.5%
6-14 Credits	\$10,428.00	\$15,966.00	\$10,896.00	\$16,842.00	4.5%	5.5%
Each Credit over 14	\$1,738.00	\$2,661.00	\$1,816.00	\$2,807.00	4.5%	5.5%

Masters in Speech-Language Pathology

Per Credit	\$1,738.00	\$2,661.00	\$1,816.00	\$2,807.00	4.5%	5.5%
6-14 Credits	\$10,428.00	\$15,966.00	\$10,896.00	\$16,842.00	4.5%	5.5%
Each Credit over 14	\$1,738.00	\$2,661.00	\$1,816.00	\$2,807.00	4.5%	5.5%

Post-Baccalaureate Certificate in Technical Communication

Per Credit	\$817.00	\$1,249.00	\$817.00	\$817.00	0.0%	-34.6%
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Post-Baccalaureate Certificate of Teacher Licensure in Music Education

Per Credit	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%
12 - 24 Credits	\$9,552.00	\$14,784.00	\$9,984.00	\$15,600.00	4.5%	5.5%
Each Credit over 24	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%

Post-Baccalaureate Certificate in French Studies

Per Credit	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%
12 - 24 Credits	\$9,552.00	\$14,784.00	\$9,984.00	\$15,600.00	4.5%	5.5%
Each Credit over 24	\$796.00	\$1,232.00	\$832.00	\$1,300.00	4.5%	5.5%

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A		B		C		D		E		F	
	2023-2024		2023-2024		2024-2025		2024-2025		2024-2025		2024-2025	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
College of Continuing and Professional Studies												
Departmental Master												
Per Credit	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Credits or more	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Human Sexuality Certificate												
Per Credit	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transgender and Gender Diverse Health Certificate												
Sex Therapy Certificate												
Per Credit	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Leadership for Sciences Professional Certificate												
Per Credit	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Regulatory Affairs for Food Professionals Certificate												
Per Credit	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Professional Studies in Horticulture												
Per Credit	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Credits or more	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Professional Studies in Addictions Counseling - Part Time												
Per Credit	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Credits or more	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Professional Studies in Addictions Counseling - Full Time												
Fall & Spring - Year 1 flat rate	\$5,500.00	\$5,500.00	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00	30.9%	30.9%	30.9%	30.9%	30.9%	30.9%
Summer - Year 1 flat rate	\$5,000.00	\$5,000.00	\$4,600.00	\$4,600.00	\$4,600.00	\$4,600.00	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%
Fall & Spring - Year 2 flat rate	\$4,000.00	\$4,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	-37.5%	-37.5%	-37.5%	-37.5%	-37.5%	-37.5%
Master of Professional Studies in Arts and Cultural Leadership												
Per Credit	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Credits or more	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Professional Studies in Integrated Behavioral Health												
Per Credit	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Credits or more	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Biological Sciences												
Per Credit	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10 Credits or more	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Professional Studies in Applied Sciences Leadership												
Per Credit	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10 Credits or more	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
College of Science and Engineering												
Master of Financial Mathematics & Fund of Quant Finance Certificate												
Per Credit - Year 1 and post-2nd year	\$1,167.00	\$1,461.00	\$1,202.00	\$1,505.00	\$1,202.00	\$1,505.00	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Per Credit - Year 2	\$1,167.00	\$1,461.00	\$1,167.00	\$1,461.00	\$1,167.00	\$1,461.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Science in Management of Technology												
Per Credit - Year 1	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Per Credit - Year 2	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Master of Science in Security Technologies												
Per Credit	\$1,350.00	\$1,350.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
Master of Science in Medical Device Innovation												
Per Credit	\$1,350.00	\$1,350.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
Master of Science in Data Science												
Data Science Post-Baccalaureate Certificate												
Per Credit	\$850.00	\$1,315.00	\$850.00	\$1,315.00	\$850.00	\$1,315.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Electrification Engineering Graduate Certificate												
Technology Leadership Graduate Certificate												
Per Credit	\$1,350.00	\$1,350.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A		B		C		D		E		F	
	2023-2024		2023-2024		2024-2025		2024-2025		2024-2025		2024-2025	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
College of Design												
Masters of Architecture												
Per Credit	\$1,228.00	\$1,228.00	\$1,283.00	\$1,283.00	4.5%	4.5%						
12-17 Credits	\$14,736.00	\$14,736.00	\$15,396.00	\$15,396.00	4.5%	4.5%						
Each Credit over 17	\$1,228.000	\$1,228.000	\$1,283.000	\$1,283.000	4.5%	4.5%						
Masters of Landscape Architecture												
Per Credit	\$1,112.00	\$1,228.00	\$1,162.00	\$1,283.00	4.5%	4.5%						
12-17 Credits	\$13,344.00	\$14,736.00	\$13,944.00	\$15,396.00	4.5%	4.5%						
Each Credit over 17	\$1,112.00	\$1,228.000	\$1,162.00	\$1,283.000	4.5%	4.5%						
Humphrey School of Public Affairs												
Master of Public Policy (MPP)												
Master of Urban and Regional Planning (MURP)												
Master of Science in Science, Technology and Environmental Policy (MS-STEP)												
Master of Human Rights (MHR)												
Per Credit	\$1,815.00	\$2,647.00	\$1,897.00	\$2,793.00	4.5%	5.5%						
6-15 Credits	\$10,890.00	\$15,882.00	\$11,382.00	\$16,758.00	4.5%	5.5%						
Each Credit over 15	\$1,815.00	\$2,647.00	\$1,897.00	\$2,793.00	4.5%	5.5%						
Master of Development Practice												
Per Credit	\$1,815.00	\$2,647.00	\$1,897.00	\$2,793.00	4.5%	5.5%						
6-16 Credits	\$10,890.00	\$15,882.00	\$11,382.00	\$16,758.00	4.5%	5.5%						
Each Credit over 16	\$1,815.00	\$2,647.00	\$1,897.00	\$2,793.00	4.5%	5.5%						
Master of Public Affairs												
Certificate Programs:												
Executive Leadership (Post-Baccalaureate)												
Public Affairs Leadership												
Policy Issues on Work and Pay												
Early Childhood Policy												
Human Services Leadership												
Per Credit	\$1,532.00	\$2,406.00	\$1,601.00	\$2,539.00	4.5%	5.5%						
Master of Public Affairs - Non-Degree, Nonresident, Summer Only												
Per Credit		\$1,532.00		\$1,601.00		4.5%						
Sustainable Environmental, Social and Governance Leadership												
Per Credit			\$1,601.00	\$1,601.00	new	new						
Nonprofit Management												
Per Credit	\$1,294.00	\$1,868.00	\$1,352.00	\$1,971.00	4.5%	5.5%						
10-15 Credits	\$12,940.00	\$18,680.00	\$13,520.00	\$19,710.00	4.5%	5.5%						
Each Credit over 15	\$1,294.00	\$1,868.00	\$1,352.00	\$1,971.00	4.5%	5.5%						
Election Administration Certificate												
Per Credit	\$1,059.00	\$1,295.00	\$1,107.00	\$1,366.00	4.5%	5.5%						
Law School												
Fall & Spring - 1 L, 2 L, and 3 L												
Per Credit	\$1,944.00	\$2,337.00	\$2,022.00	\$2,431.00	4.0%	4.0%						
12 Credits or more (Term)	\$23,328.00	\$28,044.00	\$24,264.00	\$29,172.00	4.0%	4.0%						
Summer - 1 L, 2 L, and 3 L												
Per Credit	\$1,944.00	\$2,337.00	\$2,022.00	\$2,431.00	4.0%	4.0%						
LLM												
Per semester		\$28,896.00		\$30,052.00		4.0%						
Program Completion/special circumstances (Per Credit)		\$2,408.00		\$2,504.00		4.0%						
Master of Science in Patent Law												
Per Credit	\$1,666.00	\$2,003.00	\$1,733.00	\$2,083.00	4.0%	4.0%						
14 Credits or more (Term)	\$23,324.00	\$28,042.00	\$24,262.00	\$29,162.00	4.0%	4.0%						

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A 2023-2024 Semester Rates		C 2024-2025 Semester Rates		E 2024-2025 Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
Carlson School of Management						
Master in Human Resources and Industrial Relations (MHRIR) - Full-Time Program						
Per Credit	\$1,146.00	\$1,901.00	\$1,200.00	\$2,010.00	4.7%	5.7%
10-16 Credits	\$11,460.00	\$19,010.00	\$12,000.00	\$20,100.00	4.7%	5.7%
Each Credit over 16	\$1,146.00	\$1,901.00	\$1,200.00	\$2,010.00	4.7%	5.7%
Master in Human Resources and Industrial Relations (MAHRIR) - Part-Time Program						
Per Credit	\$1,159.00	\$1,159.00	\$1,210.00	\$1,210.00	4.4%	4.4%
MBA Full-Time Program - Entering (1st year) Students (guaranteed two-year rates)						
Per Credit	\$1,820.00	\$2,330.00	\$1,900.00	\$2,460.00	4.4%	5.6%
12-20 Credits	\$21,840.00	\$27,960.00	\$22,800.00	\$29,520.00	4.4%	5.6%
Each Credit over 20	\$1,820.00	\$2,330.00	\$1,900.00	\$2,460.00	4.4%	5.6%
MBA Full-Time Program - Continuing Students (2nd year and beyond)						
Per Credit	\$1,820.00	\$2,330.00	\$1,820.00	\$2,330.00	0.0%	0.0%
12-18 Credits	\$21,840.00	\$27,960.00	\$21,840.00	\$27,960.00	0.0%	0.0%
Each Credit over 18	\$1,820.00	\$2,330.00	\$1,820.00	\$2,330.00	0.0%	0.0%
MBA Part-Time Program (no new entry)						
Per Credit	\$1,568.00	\$1,568.00	\$1,640.00	\$1,640.00	4.6%	4.6%
Executive MBA (comprehensive rate)						
Entering Students-1st year (guaranteed 2 year rates)	\$33,590.00	\$33,590.00	\$35,100.00	\$35,100.00	4.5%	4.5%
Continuing Students-2nd year (guaranteed 2nd year rate)	\$33,590.00	\$33,590.00	\$33,590.00	\$33,590.00	0.0%	0.0%
Summer - Tuition Per Credit	\$1,720.00	\$1,720.00	\$1,797.00	\$1,797.00	4.5%	4.5%
Summer - Program Fee (flat)	\$28.00	\$28.00	\$29.00	\$29.00	3.6%	3.6%
Online/Part-Time MBA & Certificates						
Per Credit	\$1,720.00	\$1,720.00	\$1,797.00	\$1,797.00	4.5%	4.5%
Master of Business Taxation (MBT) Program & Certificates						
Per Credit	\$1,478.00	\$1,478.00	\$1,545.00	\$1,545.00	4.5%	4.5%
Master of Accounting						
Per Credit	\$1,180.00	\$1,950.00	\$1,230.00	\$2,060.00	4.2%	5.6%
10-18 Credits	\$11,800.00	\$19,500.00	\$12,300.00	\$20,600.00	4.2%	5.6%
Each Credit over 18	\$1,180.00	\$1,950.00	\$1,230.00	\$2,060.00	4.2%	5.6%
Master of Science in Finance						
Per Credit (Summer-Fall-Spring Program)	\$1,085.00	\$1,545.00	\$1,115.00	\$1,585.00	2.8%	2.6%
Master of Science in Business Analytics						
Per Credit (Summer-Fall-Spring Program)	\$1,085.00	\$1,545.00	\$1,134.00	\$1,630.00	4.5%	5.5%
Master of Applied Business Analytics						
Per Credit	\$1,720.00	\$1,720.00	\$1,720.00	\$1,720.00	0.0%	0.0%
Master of Science in Supply Chain						
Per Credit	\$1,680.00	\$1,680.00	\$1,760.00	\$1,760.00	4.8%	4.8%
Master of Science in Marketing						
Per Credit	\$1,339.00	\$1,687.00	\$1,400.00	\$1,780.00	4.6%	5.5%
Medical School (TC & UMD)						
<i>(All per term, including summer)</i>						
1st year students (Fall 2024 start)	\$14,287.00	\$21,419.00	\$14,852.00	\$22,490.00	4.0%	5.0%
2nd year students (Fall 2023 start)	\$14,287.00	\$21,419.00	\$14,287.00	\$21,419.00	0.0%	0.0%
3rd year students (Fall 2022 start)	\$13,973.00	\$20,695.00	\$13,973.00	\$20,695.00	0.0%	0.0%
4th year students (Fall 2021 start)	\$13,665.00	\$19,995.00	\$13,665.00	\$19,995.00	0.0%	0.0%
5th year students (Fall 2010 start)	\$13,397.00	\$19,226.00	\$13,397.00	\$19,226.00	0.0%	0.0%
6th year students (Fall 2019 start)	\$13,134.00	\$18,849.00	\$13,134.00	\$18,849.00	0.0%	0.0%
7th year students (Fall 2018 start)	\$12,876.00	\$18,479.00	\$12,876.00	\$18,479.00	0.0%	0.0%
8th year students (Fall 2017 start)	\$12,624.00	\$17,599.00	\$12,624.00	\$17,599.00	0.0%	0.0%
9th year students (Fall 2016 start)	\$12,624.00	\$17,599.00	\$12,624.00	\$17,599.00	0.0%	0.0%
Medical School students pay their first year rate for the entirety of their degree program.						
Medical School Pre-admit (99PRD): Same as Graduate School						
Physical Therapy (DPT)						
	\$9,163.00	\$10,500.00	\$9,163.00	\$10,500.00	0.0%	0.0%

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A		B		C		D		E		F	
	2023-2024						2024-2025					
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
School of Dentistry												
DDS												
1st Year Students (Fall 2024 Start) (fall and spring)	\$22,721.00	\$42,092.00	\$24,084.00	\$44,618.00	6.0%	6.0%						
1st Year Students (Fall 2024 Start) (summer)	\$12,641.00	\$23,013.00	\$13,399.00	\$24,394.00	6.0%	6.0%						
2nd Year Students (Fall 2023 Start) (fall and spring)	\$22,721.00	\$42,092.00	\$23,459.00	\$43,460.00	3.2%	3.3%						
2nd Year Students (Fall 2023 Start) (summer)	\$12,641.00	\$23,013.00	\$13,052.00	\$23,761.00	3.3%	3.3%						
3rd Year Students (Fall 2022 Start) (fall and spring)	\$22,290.00	\$41,292.00	\$22,680.00	\$42,015.00	1.7%	1.8%						
3rd Year Students (Fall 2022 Start) (summer)	\$12,400.00	\$22,576.00	\$12,617.00	\$22,971.00	1.8%	1.7%						
4th Year Students (Fall 2021 Start) (fall and spring)	\$21,442.00	\$39,721.00	\$21,442.00	\$39,721.00	0.0%	0.0%						
4th Year Students (Fall 2021 Start) (summer)	\$11,928.00	\$21,717.00	\$11,928.00	\$21,717.00	0.0%	0.0%						
Program Completion & Alternate Curriculum Fall & Spring (Per Credit)	\$1,100.00	\$2,200.00	\$1,200.00	\$2,400.00	9.1%	9.1%						
Alternate curriculum Summer (Per Credit)	\$1,100.00	\$2,200.00	\$1,200.00	\$2,400.00	9.1%	9.1%						
PASS												
Admit Spring 2025 (fall and spring)		\$48,179.00		\$51,070.00		6.0%						
Admit Spring 2025 (summer)		\$26,889.00		\$28,502.00		6.0%						
Admit Spring 2024 (fall and spring)		\$48,179.00		\$48,179.00		0.0%						
Admit Spring 2024 (summer)		\$26,889.00		\$26,889.00		0.0%						
Admit Spring 2023 (fall and spring)		\$45,776.00		\$45,776.00		0.0%						
Admit Spring 2023 (summer)		\$25,548.00		\$25,548.00		0.0%						
Program Completion & Alt Curriculum Year 1&2 Fall & Spring (Per Credit)		\$2,400.00		\$2,500.00		4.2%						
Program Completion & Alt Curriculum Year 1&2 Summer (Per Credit)		\$2,400.00		\$2,500.00		4.2%						
Dental Therapist Graduate Program												
Semester	\$9,866.00	\$15,264.00	\$10,310.00	\$16,104.00	4.5%	5.5%						
Program Completion & Alternate Curriculum (Per Credit)	\$709.00	\$1,155.00	\$785.00	\$1,215.00	10.7%	5.2%						
Master of Dental Hygiene												
Per Credit	\$1,081.00	\$1,081.00	\$1,130.00	\$1,130.00	4.5%	4.5%						
Certificate Programs												
Oral Maxillofacial Surgery	\$2,289.00	\$2,289.00	\$2,392.00	\$2,392.00	4.5%	4.5%						
Endodontics	\$3,659.00	\$3,659.00	\$3,824.00	\$3,824.00	4.5%	4.5%						
TMD and Orofacial	\$3,659.00	\$3,659.00	\$3,824.00	\$3,824.00	4.5%	4.5%						
Oral Health Services for Older Adults	\$3,659.00	\$3,659.00	\$3,824.00	\$3,824.00	4.5%	4.5%						
GPR	\$3,659.00	\$3,659.00	\$3,824.00	\$3,824.00	4.5%	4.5%						
Endodontics	\$5,259.00	\$5,259.00	\$5,496.00	\$5,496.00	4.5%	4.5%						
Orthodontics	\$5,259.00	\$5,259.00	\$5,496.00	\$5,496.00	4.5%	4.5%						
Pediatrics	\$5,259.00	\$5,259.00	\$5,496.00	\$5,496.00	4.5%	4.5%						
Periodontology	\$5,259.00	\$5,259.00	\$5,496.00	\$5,496.00	4.5%	4.5%						
Oral Health Educator Certificate (Per Credit)	\$750.00	\$750.00	\$750.00	\$750.00	0.0%	0.0%						
School of Nursing												
Doctor of Nursing Practice (DNP)												
Post Graduate Certificates												
Adult Health/Gerontological Clinical Nurse Specialist												
Adult Health/Gerontological Primary Care Nurse Practitioner												
Nurse Midwifery												
Pediatric Clinical Nurse Specialist												
Pediatric Nurse Practitioner												
Psychiatric Mental Health Nurse Practitioner												
Women's Health Nurse Practitioner												
Health Care Design & Innovation												
Leadership in Health Information Technology for Health Professionals												
99PRD												
Per Credit	\$1,053.00	\$1,053.00	\$1,100.00	\$1,100.00	4.5%	4.5%						
9 Credits or more	\$9,477.00	\$9,477.00	\$9,900.00	\$9,900.00	4.5%	4.5%						
Master of Nursing (MN)												
Per Credit	\$781.00	\$781.00	\$816.00	\$816.00	4.5%	4.5%						
Masters in Integrative Health and Wellbeing Coaching												
Integrative Therapies and Healing Practices Certificate												
Per Credit	\$1,539.00	\$1,539.00	\$1,608.00	\$1,608.00	4.5%	4.5%						
6-14 Credits	\$9,234.00	\$9,234.00	\$9,648.00	\$9,648.00	4.5%	4.5%						
Each Credit over 14	\$1,539.00	\$1,539.00	\$1,608.00	\$1,608.00	4.5%	4.5%						

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A 2023-2024 Semester Rates		C 2024-2025 Semester Rates		E 2024-2025 Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
College of Pharmacy (TC & UMD) and Professional Program						
PharmD & Professional Program (Fall 2024 Start and program completion)						
Per Credit	\$1,161.00	\$1,334.00	\$1,207.00	\$1,394.00	4.0%	4.5%
12 or more Credits	\$13,932.00	\$16,000.00	\$14,484.00	\$16,728.00	4.0%	4.6%
PharmD & Professional Program (Enrolled Prior to Fall 2024)						
Per Credit	\$1,161.00	\$1,334.00	\$1,161.00	\$1,334.00	0.0%	0.0%
12 or more Credits	\$13,932.00	\$16,000.00	\$13,932.00	\$16,000.00	0.0%	0.0%
PharmD & Professional Program (all students)						
Non-Degree and Non-resident, Summer Only: Per Credit		\$1,161.00		\$1,207.00		4.0%
Non-Degree and Non-resident, Summer Only: 12 or more Credits		\$13,932.00		\$14,484.00		4.0%
Master of Occupational Therapy and Occupational Therapy Doctorate						
Fall & Spring Flat Rate (previously 12 credits or more per semester)	\$13,123.00	\$19,716.00	\$13,123.00	\$19,716.00	0.0%	0.0%
Summer Flat Rate (previously varied by credit load)	\$9,186.00	\$13,801.00	\$9,186.00	\$13,801.00	0.0%	0.0%
Program Completion (per credit)	\$1,093.00	\$1,643.00	\$1,093.00	\$1,643.00	0.0%	0.0%
Master of Medical Laboratory Science						
Per Credit	\$765.00	\$765.00	\$788.00	\$788.00	3.0%	3.0%
Master of Biomedical Laboratory Science						
Per Credit	\$931.00	\$931.00	\$931.00	\$931.00	0.0%	0.0%
College of Veterinary Medicine						
1st Year Students (Fall 2024 Start)						
Per Credit	\$1,782.00	\$3,312.00	\$1,862.00	\$3,461.00	4.5%	4.5%
9 Credits or more (Term)	\$16,038.00	\$29,808.00	\$16,758.00	\$31,149.00	4.5%	4.5%
2nd Year Students (Fall 2023 Start)						
Per Credit	\$1,782.00	\$3,312.00	\$1,782.00	\$3,312.00	0.0%	0.0%
9 Credits or more (Term)	\$16,038.00	\$29,808.00	\$16,038.00	\$29,808.00	0.0%	0.0%
3rd Year Students (Fall 2022 start)						
Per Credit	\$1,722.00	\$3,200.00	\$1,722.00	\$3,200.00	0.0%	0.0%
9 Credits or more (Term)	\$15,498.00	\$28,800.00	\$15,498.00	\$28,800.00	0.0%	0.0%
4th Year Students (Enrolled prior to Fall 2022)						
Per Credit	\$1,697.00	\$3,154.00	\$1,714.00	\$3,186.00	1.0%	1.0%
9 Credits or more (Term)	\$15,273.00	\$28,386.00	\$15,426.00	\$28,674.00	1.0%	1.0%
3rd Semester, Senior Year (Summer)						
Per Credit	\$1,272.00	\$2,365.00	\$1,507.00	\$2,800.00	18.5%	18.4%
9 Credits or more (Term)	\$11,448.00	\$21,285.00	\$13,563.00	\$25,200.00	18.5%	18.4%
Program Completion Rate						
Per Credit	\$500.00	\$500.00	\$500.00	\$500.00	0.0%	0.0%
1st Year North Dakota Rcpty (75% non-resident rate) (Fall 2024 Start)						
Per Credit		\$2,484.00		\$2,595.75		4.5%
9 Credits or more (Term)		\$22,356.00		\$23,361.75		4.5%
2nd Year North Dakota Rcpty (75% non-resident rate) (Fall 2023 Start)						
Per Credit		\$2,484.00		\$2,484.00		0.0%
9 Credits or more (Term)		\$22,356.00		\$22,356.00		0.0%
3rd Year North Dakota Rcpty (75% non-resident rate) (Fall 2022 Start)						
Per Credit		\$2,400.00		\$2,400.00		0.0%
9 Credits or more (Term)		\$21,600.00		\$21,600.00		0.0%
4th Year North Dakota Rcpty (75% non-resident rate) - Enrolled prior to Fall 2022						
Per Credit		\$2,365.50		\$2,389.50		1.0%
9 Credits or more (Term)		\$21,289.50		\$21,505.50		1.0%
North Dakota Rcpty, 3rd Semester, Senior Year (75% non-resident rate)						
Per Credit		\$1,773.75		\$2,100.00		18.4%
9 Credits or more (Term)		\$15,963.75		\$18,900.00		18.4%
Poultry Health Certificate						
Per Credit	\$875.00	\$875.00	\$875.00	\$875.00	0.0%	0.0%

Attachment 4: University of Minnesota 2024-2025 Tuition Rate Plan

	A		B		C		D		E		F	
	2023-2024		2023-2024		2024-2025		2024-2025		2024-2025		2024-2025	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
School of Public Health												
Per Credit (Fall & Spring) (includes 99PRD)	\$1,107.00	\$1,455.00	\$1,156.00	\$1,520.00	\$1,156.00	\$1,520.00	4.4%	4.5%				
Per Credit (Summer)	\$1,107.00	\$1,107.00	\$1,156.00	\$1,156.00	\$1,156.00	\$1,156.00	4.4%	4.4%				
Executive MHA												
Per Credit	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	0.0%	0.0%				
Healthcare Administration Masters												
Per Credit	\$1,107.00	\$1,455.00	\$1,156.00	\$1,520.00	\$1,156.00	\$1,520.00	4.4%	4.5%				
Public Health Practice												
Public Health Certificate in Core Concepts												
American Indian Public Health and Wellness Certificate												
Per Credit	\$1,107.00	\$1,107.00	\$1,156.00	\$1,156.00	\$1,156.00	\$1,156.00	4.4%	4.4%				
Management Fundamentals in Health Care Organizations Certificate												
Per Credit	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	\$1,632.00	0.0%	0.0%				
Healthcare Management Certificate												
Per Credit	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	0.0%				
Crookston												
Undergraduate												
Per Credit	\$441.50	\$441.50	\$448.00	\$448.00	\$448.00	\$448.00	1.5%	1.5%				
13 Credits or more	\$5,739.00	\$5,739.00	\$5,824.00	\$5,824.00	\$5,824.00	\$5,824.00	1.5%	1.5%				
Duluth												
Undergraduate												
Per Credit	\$491.00	\$700.40	\$498.40	\$710.95	\$498.40	\$710.95	1.5%	1.5%				
13 Credits or more	\$6,383.00	\$9,105.00	\$6,479.00	\$9,242.00	\$6,479.00	\$9,242.00	1.5%	1.5%				
Non-Degree, Nonresident, Summer Only												
Per Credit		\$491.00		\$498.40		\$498.40		1.5%				
13 Credits or more		\$6,383.00		\$6,479.00		\$6,479.00		1.5%				
Midwest Nonresident (Replaces Midwest Student Exchange Program - MSEP FY23 rate included for comparison purposes)												
Per Credit		\$491.00		\$498.40		\$498.40		1.5%				
13 Credits or more		\$6,383.00		\$6,479.00		\$6,479.00		1.5%				
International Program Partner												
Per Credit		\$515.55		\$523.30		\$523.30		1.5%				
13 Credits or more		\$6,702.00		\$6,802.00		\$6,802.00		1.5%				
Swenson College of Science and Engineering Tuition Surcharge												
Students first enrolled in SCSE in fall 2021 or later. (paid in addition to rates above; fall, spring & summer)												
Flat	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	0.0%	0.0%				
Graduate School General Programs: Same as Twin Cities												
Medical School: Same as Twin Cities												
School of Pharmacy: Same as Twin Cities												
Departmental Masters and Post-baccalaureate Certificates												
Master of Education (MEd)												
Master of Environmental Education (MEEEd)												
Master of Environmental Health & Safety (MEnvHlthSa)												
Master of Social Work (MSW)												
Master of Tribal Administration and Governance (MTAG)												
Master of Tribal Resource & Environmental Stewardship (MTRES)												
Master of Professional Studies in Multidisciplinary Research & Creativity (MPS)												
Per Credit	\$715.80	\$715.80	\$726.55	\$726.55	\$726.55	\$726.55	1.5%	1.5%				
Certificate Programs												
Post-baccalaureate Community College Teaching												
Post-baccalaureate Environmental Education												
Post-Baccalaureate Indigenous Environmental Systems and Principles of Resource Management												
Post-Baccalaureate Tribal Administration and Leadership												
Post-Baccalaureate Tribal Sovereignty and Federal Indian Law												
Post-Baccalaureate Tribal Natural Resource Stewardship, Economics, and Law												
Per Credit	\$715.80	\$715.80	\$726.55	\$726.55	\$726.55	\$726.55	1.5%	1.5%				
MBA												
(degree and non-degree seeking students)												
Per Credit (Duluth)	\$1,001.25	\$1,001.25	\$1,016.00	\$1,016.00	\$1,016.00	\$1,016.00	1.5%	1.5%				
Rochester MBA, Per Credit	\$1,111.15	\$1,111.15	\$1,128.00	\$1,128.00	\$1,128.00	\$1,128.00	1.5%	1.5%				

**Attachment 4:
University of Minnesota 2024-2025
Tuition Rate Plan**

	A		B		C		D		E		F	
	2023-2024		2024-2025		2024-2025		2024-2025		2024-2025		2024-2025	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
Morris												
Undergraduate												
Per Credit (fall and spring)	\$497.40	\$580.15	\$505.00	\$589.00	1.5%	1.5%						
13 Credits or more (fall and spring)	\$6,466.00	\$7,541.00	\$6,565.00	\$7,657.00	1.5%	1.5%						
Per Credit (summer)	\$497.40	\$497.40	\$505.00	\$505.00	1.5%	1.5%						
13 Credits or more (summer)	\$6,466.00	\$6,466.00	\$6,565.00	\$6,565.00	1.5%	1.5%						
Rochester												
Undergraduate												
Per Credit	\$509.90	\$509.90	\$532.85	\$532.85	4.5%	4.5%						
13 Credits or more	\$6,628.00	\$6,628.00	\$6,927.00	\$6,927.00	4.5%	4.5%						

Attachment 5

DEFINITIONS OF CURRENT SPONSORED AND NONSPONSORED FUNDS

Current funds can be categorized as either sponsored or nonsponsored.

Sponsored funds consist of grants and contracts administered through the Sponsored Project Administration (SPA). All sponsored research funds are restricted and are generally subject to special grant reporting procedures. Restricted funds are subject to legally binding limits and rules established by the person or organization providing these funds for specific purposes, programs, departments, or schools.

Within the nonsponsored grouping, funds can be classified as unrestricted or restricted. Unrestricted current funds include all funds over which the University retains full control to direct their use in achieving its institutional purposes. Most current nonsponsored funds are unrestricted; exceptions include state specials, federal appropriations, and other restricted funds such as foundations, endowment targets, local governments, etc. Externally restricted funds may be used only in accordance with the purposes established by the source of such funds.

CURRENT NONSPONSORED FUNDS

CENTRALLY DISTRIBUTED AND ATTRIBUTED

Operations and Maintenance: Operations and maintenance funds consist primarily of the general appropriation from the State of Minnesota plus tuition revenues. Other sources contributing to the fund include application and student payment-related fees, Enterprise Assessment fees, and a transfer of funds from the central reserves fund.

State Specials: State Specials funds consist of restricted-purpose appropriations from the State. The University receives State Special allocations in seven categories: 1) Agriculture, 2) Health Sciences, 3) Technology, 4) System Specials (miscellaneous items including support for Labor Education Service, Natural Resources Research Institute, Center for Urban and Regional Affairs, the Bell Museum of Natural History, and the Humphrey Exhibit, 5) U/Mayo Partnership, 6) Cigarette Tax proceeds, and 7) MN Care

Indirect Cost Recoveries: Indirect Cost Recovery funds consist of partial reimbursements to the University for the indirect costs of research based on a percentage of sponsored grant and contract direct costs. Indirect costs of research are those expenses (often referred to as overhead) that cannot be readily and exclusively attributed to a specific research grant or contract. Components of the indirect cost rate include departmental administration, sponsored projects general administration, building and equipment depreciation, operations and maintenance, and libraries.

Central Reserves: Central Reserve funds consist of non-dedicated investment earnings and recognized gains and losses.

SELF-SUSTAINING

Auxiliary Enterprises: The University operates a number of self-sustaining operations called auxiliary enterprises. Their primary mission is to provide goods and/or services to individuals within the University, including students, faculty, and staff. They also provide goods and services to the public. Residence halls, student unions, bookstores, parking and transit, health services, and intercollegiate athletics are the University's primary auxiliary enterprises. Auxiliary enterprises largely operate as freestanding entities, responsible for covering all of their operating costs with fees charged.

Internal Service Activities: Internal Service Activities are institutional services established for reasons of convenience, cost, or control. Their primary mission is to provide goods and/or services to other University departments. Examples of major internal service activities include U Market, Fleet Services, Printing and Graphic Arts, and Research Animal Resources.

Other Unrestricted Accounts, including Central Pools: The resources in these funds are primarily miscellaneous external sales and services. The central fringe benefit recovery pools are also included in this classification.

Other Restricted Accounts: Nonsponsored restricted funds consist of funds from business and industry, foundations including the University of Minnesota Foundation and the Arboretum Foundation, federal and state work-study, SEOG and PELL grants, private practice, and restricted funds from federal, state, and local government agencies, individuals and others.

CURRENT SPONSORED FUNDS

Federal Research: These funds are composed of expendable research grants, appropriations, and contracts received from the federal government.

Other Sponsored Research: Other sponsored research funds include grants, appropriations, and contracts from non-federal sources, including state and local government and private sources.

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Crookston						
Crookston	Advanced Animal Evaluation - Dairy	Consumable Materials	Flat	\$42.00	\$42.00	0.0%
Crookston	Analytical Chemistry/Spectroscopy	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Crookston	Anatomy & Physiology I	Consumable Materials	Flat	\$45.00	\$45.00	0.0%
Crookston	Animal Evaluation	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Crookston	Animal Health & Disease	Consumable Materials	Flat	\$21.00	\$21.00	0.0%
Crookston	Animal Science Field Trip	Travel/Lodging/Transport	Flat	\$12.00	\$12.00	0.0%
Crookston	Animal Science Lab Tier 1	Travel/Lodging/Transport	Flat	\$25.00	\$25.00	0.0%
Crookston	Animal Science Lab Tier 2	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Crookston	Animal Science Lab Tier 3	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Crookston	Animal Science Lab Tier 4	Consumable Materials	Flat	\$70.00	\$70.00	0.0%
Crookston	Applied Animal Nutrition	Consumable Materials	Flat	\$53.00	\$53.00	0.0%
Crookston	Beef Production	multiple components	Flat	\$16.50	\$38.00	38.0%
Crookston	CPR Certification	Service	Flat	\$26.00	\$26.00	0.0%
Crookston	Criminal Investigation	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.0%
Crookston	Cultural Immersion Practicum	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.0%
Crookston	Develop Appropriate Pre-Primary Education	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Crookston	Ecology	Consumable Materials	Flat	\$12.00	\$12.00	0.0%
Crookston	Elementary Student Teaching	Exam/Assessment	Flat	\$270.00	\$270.00	0.0%
Crookston	Elements of Forestry	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Crookston	Entomology (NATR)	Consumable Materials	Flat	\$38.00	\$38.00	0.0%
Crookston	Equine Exercise Physiology	Travel/Lodging/Transport	Flat	\$40.00	\$40.00	0.0%
Crookston	Equine Reproduction Techniques	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Crookston	Facility Maintenance/Safety	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Crookston	Fate of Chemicals in the Environment	Consumable Materials	Flat	\$59.00	\$59.00	0.0%
Crookston	Fisheries	Consumable Materials	Flat	\$32.00	\$32.00	0.0%
Crookston	Floral Design Tier 1	Consumable Materials	Flat	\$90.00	\$90.00	0.0%
Crookston	HORT 3093	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Crookston	Limnology	multiple components	Flat	\$90.00	\$90.00	0.0%
Crookston	Livestock Facilities & Env Sci	Travel/Lodging/Transport	Flat	\$18.00	\$18.00	0.0%
Crookston	Mammalogy (BIOL)	Consumable Materials	Flat	\$78.00	\$78.00	0.0%
Crookston	Mammalogy (NATR)	Travel/Lodging/Transport	Flat	\$250.00	\$250.00	0.0%
Crookston	Organic Chemistry 1	Consumable Materials	Flat	\$60.00	\$60.00	0.0%
Crookston	Ornithology (a)	Consumable Materials	Flat	\$43.00	\$43.00	0.0%
Crookston	Ornithology (b)	Consumable Materials	Flat	\$43.00	\$43.00	0.0%
Crookston	Park/Rec Management	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.0%
Crookston	Perergrine Testing - Business	Exam/Assessment	Flat		\$40.00	new
Crookston	Private Music Instruction	Individual Instruction	Flat	\$50.00	\$50.00	0.0%
Crookston	Raptor Ecology	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.0%
Crookston	Reproduction AI and Lactation	Consumable Materials	Flat	\$117.00	\$117.00	0.0%
Crookston	Plant Taxonomy	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Crookston	Science Lab - Tier 1	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Crookston	Science Lab - Tier 2	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Crookston	Science Lab - Tier 3	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Crookston	Soil Fertility & Plant Nutrition	Consumable Materials	Flat	\$33.00	\$33.00	0.0%
Crookston	Special Topics in Animal Science	multiple components	Flat	\$50.00	\$50.00	0.0%
Crookston	Welding/Manufacturing	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Crookston	Wildlife Management - Special Topics	multiple components	Flat	\$71.00	\$71.00	0.0%
Crookston	Wildlife/Ecology Management	Consumable Materials	Flat	\$24.00	\$24.00	0.0%
Crookston	ANSC 3302 - Small Ruminant Production	multiple components	Flat		\$56.00	new
Crookston	ANSC 3301 - Swine & Poultry Production	multiple components	Flat		\$40.00	new
Crookston	ANSC 1033 - Intro to Comp Animals	Consumable Materials	Flat	\$28.00	\$66.00	135.7%
Crookston	EQSC 2202 - Advanced Equine Evaluation	Consumable Materials	Flat	\$316.00	\$316.00	0.0%
Crookston	EQSC 2110 - Farrier Science	Consumable Materials	Flat	\$55.00	\$84.00	52.7%
Crookston	EQSC 2112 - Riding Instructor Training	Exam/Assessment	Flat	\$335.00	\$335.00	0.0%
Crookston	EQSC 4102 - Equine Mgmt	Consumable Materials	Flat	\$55.00	\$55.00	0.0%
Crookston	Victimology	Access/Rent/Usage/Own	Flat	\$77.00	\$77.00	0.0%
Duluth						
Duluth	Acting Voice Lesson	Individual Instruction	Flat	\$328.00	\$328.00	0.0%
Duluth	American Sign Language (ASL) Lab	Access/Rent/Usage/Own	Flat	\$55.00	\$55.00	0.0%
Duluth	Applied Music Lesson - Music Majors	Individual Instruction	Flat	\$214.00	\$218.00	1.9%
Duluth	Applied Music Lesson - Music Majors	Individual Instruction	PerCredit	\$58.00	\$60.00	3.4%
Duluth	Applied Music Lesson - Non-majors	Individual Instruction	Flat	\$334.00	\$342.00	2.4%
Duluth	Assessment in the Classroom	Service	Flat	\$30.00	\$30.00	0.0%
Duluth	Biology Lab Fee	Consumable Materials	Flat	\$88.75	\$93.19	5.0%
Duluth	Bowling	Access/Rent/Usage/Own	Flat	\$58.00	\$58.00	0.0%
Duluth	CEHSP Background Check	Service	Flat	\$44.00	\$44.00	0.0%
Duluth	Chemical Engineering Lab Tier 1	Consumable Materials	Flat	\$31.00	\$31.00	0.0%
Duluth	Chemical Engineering Lab Tier 2	Consumable Materials	Flat	\$62.00	\$62.00	0.0%
Duluth	Chemistry/Biochemistry Fee	Consumable Materials	Flat	\$80.00	\$84.00	5.0%
Duluth	Civil Engineering Lab	Consumable Materials	Flat	\$62.00	\$62.00	0.0%
Duluth	College in the Schools UMD	Tuition	Flat	\$92.00	\$92.00	0.0%
Duluth	Computer Network Access Fee-Grad/M Active Status	Access/Rent/Usage/Own	Flat	\$6.00	\$6.00	0.0%
Duluth	Communication Science Disorders (CSD) Lab	Consumable Materials	PerCredit	\$12.00	\$12.00	0.0%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Duluth	Cross Country Skiing	Access/Rent/Usage/Own	Flat	\$43.00	\$45.00	4.7%
Duluth	EDUC EdTPA	Service	Flat	\$270.00	\$270.00	0.0%
Duluth	Electrical Engineering Lab	Consumable Materials	Flat	\$47.00	\$47.00	0.0%
Duluth	English Language/Culture Institute (ELCI) FILOT	multiple components	Flat	\$7,513.13	\$7,654.54	1.9%
Duluth	English Language/Culture Institute (ELCI) Sum FILOT	multiple components	Flat	\$7,060.20	\$7,188.69	1.8%
Duluth	French Cuisine/Culture	Consumable Materials	Flat		\$50.00	new
Duluth	Geography Field Trip/Geography of Soils	Travel/Lodging/Transport	Flat	\$40.00	\$160.00	300.0%
Duluth	Geographical Information Systems (GIS) Lab	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Duluth	Geography Activity Fee	Travel/Lodging/Transport	Flat		\$40.00	new
Duluth	Geological Sciences Field Trip	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.0%
Duluth	Half Recital - Undergraduate Music Majors	Service	Flat	\$78.00	\$80.00	2.6%
Duluth	Infant and Pediatric First Aid/CPR/AED	Consumable Materials	Flat		\$26.00	new
Duluth	AHS Field Trip	Travel/Lodging/Transport	Flat	\$35.00	\$35.00	0.0%
Duluth	CPR/First Aid	Service	Flat	\$15.00	\$15.00	0.0%
Duluth	Intercultural Communication	Travel/Lodging/Transport	Flat	\$150.00	\$150.00	0.0%
Duluth	Marine Biology - Friday Harbor WA/Woods Hole MA	Travel/Lodging/Transport	Flat	\$2,495.00	\$2,495.00	0.0%
Duluth	Mechanical & Industrial Engineering Lab	Consumable Materials	Flat	\$42.00	\$42.00	0.0%
Duluth	Outdoor Education Methods	Travel/Lodging/Transport	Flat	\$81.00	\$81.00	0.0%
Duluth	Outdoor leadership	Travel/Lodging/Transport	Flat	\$286.00	\$286.00	0.0%
Duluth	PE Kayaking	Access/Rent/Usage/Own	Flat	\$74.00	\$77.00	4.1%
Duluth	PE Rock Climbing	Access/Rent/Usage/Own	Flat	\$63.00	\$66.00	4.8%
Duluth	Art and Design Consumables Fee	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Duluth	Group Voice Lesson	Individual Instruction	Flat	\$158.00	\$158.00	0.0%
Duluth	Private Singing Lesson	Individual Instruction	Flat	\$352.00	\$342.00	-2.8%
Duluth	Recital - Undergraduate Music Majors	Service	Flat	\$156.00	\$160.00	2.6%
Duluth	Recreation Course Fee	Travel/Lodging/Transport	Flat	\$95.00	\$95.00	0.0%
Duluth	Ropes Course Management	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.0%
Duluth	Social Work Field Fee	Service	Flat	\$117.00	\$117.00	0.0%
Duluth	UST 1000: Clifto Strengths Inventory	Exam/Assessment	Flat	\$20.00	\$20.00	0.0%
Duluth	Wasatch-Uinta Field Camp Room and Board	Travel/Lodging/Transport	Flat	\$2,937.00	\$2,950.00	0.4%
Duluth	Mojave Field Class	Travel/Lodging/Transport	Flat	\$200.00	\$200.00	0.0%
Morris						
Morris	Concert Choir Performance Tour	Travel/Lodging/Transport	Flat	\$125.00	\$125.00	0.0%
Morris	Education Program Fee	Program	Flat	\$300.00	\$300.00	0.0%
Morris	Elementary Ed Practicum: Cross Cultural Experience	Travel/Lodging/Transport	Flat	\$475.00	\$475.00	0.0%
Morris	Endorsement/Additional Licensure Fee	Program	Flat	\$200.00	\$200.00	0.0%
Morris	Minneapolis Museum Travel	Travel/Lodging/Transport	PerCredit	\$25.00	\$25.00	0.0%
Morris	Private Music Lesson	Individual Instruction	Flat	\$375.00	\$375.00	0.0%
Morris	Student Teaching Fee	Exam/Assessment	Flat	\$400.00	\$400.00	0.0%
Morris	Studio Art Materials Fee	Consumable Materials	PerCredit	\$25.00	\$25.00	0.0%
Morris	Studio Art Materials Fee II	Consumable Materials	Flat	\$75.00	\$75.00	0.0%
Morris	Symphonic Winds Retreat	Travel/Lodging/Transport	Flat	\$120.00	\$120.00	0.0%
Rochester						
Rochester	Environmental Health Field Trips & Supplies	Travel/Lodging/Transport	Flat	\$14.00	\$14.00	0.0%
Rochester	Environmental Health Field Trips & Supplies	Consumable Materials	Flat	\$28.00	\$28.00	0.0%
Rochester	Lab Supplies for Anatomy & Physiology	Consumable Materials	Flat	\$5.00	\$5.00	0.0%
Rochester	Lab Supplies for Anatomy & Physiology II	Consumable Materials	Flat	\$15.00	\$15.00	0.0%
Rochester	Lab Supplies for Biochemistry II	Consumable Materials	Flat	\$85.00	\$85.00	0.0%
Rochester	Lab Supplies for Integrative Biology	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Rochester	Lab Supplies for Chemical Reactivity	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Rochester	Lab Supplies for Chemical Structures	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Rochester	Lab Supplies for General Chemistry II	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Rochester	Lab Supplies for Microbiology	Consumable Materials	Flat	\$84.00	\$84.00	0.0%
Rochester	Lab Supplies for Molecular/Cellular Biology	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Rochester	Lab Supplies for Organic Chemistry II	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Rochester	Trajesys Online Clinical Record	Access/Rent/Usage/Own	Flat	\$150.00	\$150.00	0.0%
Rochester	Humanities Activity Fee (Yoga Lessons)	Personnel	Flat	\$80.00	\$80.00	0.0%
Rochester	IDI Survey Fee	Exam/Assessment	Flat	\$19.00	\$19.00	0.0%
Rochester	Math Assessement for Pre-Calculus I	Exam/Assessment	Flat	\$25.00	\$25.00	0.0%
Twin Cities						
Carlson Schl of Mgmt	IBUS 2021: Design your Career in United Kingdom	Travel/Lodging/Transport	Flat	\$4,850.00	\$4,600.00	-5.2%
Carlson Schl of Mgmt	IBUS 3019: Equity in international Business	Travel/Lodging/Transport	Flat	\$6,000.00	\$6,650.00	10.8%
Carlson Schl of Mgmt	IBUS 3033W Bus Comm Global Context Asia	Travel/Lodging/Transport	Flat	\$5,550.00	\$6,845.00	23.3%
Carlson Schl of Mgmt	IBUS 3055 Innovating with Technology	Travel/Lodging/Transport	Flat	\$5,500.00	\$6,525.00	18.6%
Carlson Schl of Mgmt	IBUS 3081 Sustainability... Costa Rica	Travel/Lodging/Transport	Flat	\$5,200.00	\$5,200.00	0.0%
Carlson Schl of Mgmt	IBUS 3090 Solving... Problems Greece	Travel/Lodging/Transport	Flat	\$5,000.00	\$4,800.00	-4.0%
Carlson Schl of Mgmt	IBUS 3101 CIMBA Undergrad Semester Program	Program	Flat	\$1,000.00	\$1,000.00	0.0%
Carlson Schl of Mgmt	IBUS 3500 Program Fee - CGI Undergrad Exchg Prog	Program	Flat	\$2,500.00	\$2,500.00	0.0%
Carlson Schl of Mgmt	IBUS 3500 Semester Exchange Undergraduate	Tuition	Flat	\$7,248.00	\$7,574.00	4.5%
Carlson Schl of Mgmt	IBUS 3700 London Schl/Econ Admin Fee	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 3700 Sec 001 London Schl/Econ - 1 Session	Tuition	Flat	\$3,255.00	\$3,465.00	6.5%
Carlson Schl of Mgmt	IBUS 3700 Sec 002 London Schl/Econ - 2 Sessions	Tuition	Flat	\$5,512.00	\$5,775.00	4.8%
Carlson Schl of Mgmt	IBUS 3700 Sec 003 London Schl/Econ - 3 Sessions	Tuition	Flat	\$6,300.00	\$6,825.00	8.3%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Carlson Schl of Mgmt	IBUS 3701 Vienna Summer Undergrad Program Fee	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 3701 Vienna Summer UG Prog - 8 credits	Fee in Lieu of Tuition	Flat	\$4,460.00	\$4,460.00	0.0%
Carlson Schl of Mgmt	IBUS 3701 Vienna Summer UG Prog - 4 credits	Fee in Lieu of Tuition	Flat	\$2,230.00	\$2,230.00	0.0%
Carlson Schl of Mgmt	IBUS 3702 Copenhagen Summer Undergrad Prog	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 3702 Copenhagen Summer UG Prog - 8 credits	Fee in Lieu of Tuition	Flat	\$4,460.00	\$4,460.00	0.0%
Carlson Schl of Mgmt	IBUS 3702 Copenhagen Summer UG Prog - 4 credits	Fee in Lieu of Tuition	Flat	\$2,230.00	\$2,230.00	0.0%
Carlson Schl of Mgmt	IBUS 3703 Norway Summer Undergrad Program	multiple components	Flat	\$2,980.00	\$2,980.00	0.0%
Carlson Schl of Mgmt	IBUS 3704 Shanghai Summer Undergrad Program	multiple components	Flat	\$2,423.00	\$2,423.00	0.0%
Carlson Schl of Mgmt	IBUS 3800 CIMBA Summer Program	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 4071 Persuasion/Influence Morroco	Travel/Lodging/Transport	Flat	\$5,000.00	\$5,400.00	8.0%
Carlson Schl of Mgmt	IBUS 4125 Global Banking in Europe	Travel/Lodging/Transport	Flat	\$5,100.00	\$5,225.00	2.5%
Carlson Schl of Mgmt	IBUS 5140 Vienna Summer Graduate Program	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 5212 Economic Growth/Middle Income Trap	Travel/Lodging/Transport	Flat		\$5,950.00	new
Carlson Schl of Mgmt	IBUS 5301 Copenhagen Summer Graduate Program	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 5400 Global Business Practicum Europe	Travel/Lodging/Transport	Flat	\$3,000.00	\$4,000.00	33.3%
Carlson Schl of Mgmt	IBUS 5605 Shanghai Summer Graduate Program	Program	Flat	\$750.00	\$750.00	0.0%
Carlson Schl of Mgmt	IBUS 6402: Morocco Diversifies: Sustain/Entrepren	Travel/Lodging/Transport	Flat	\$3,000.00	\$3,600.00	20.0%
Carlson Schl of Mgmt	IBUS 6404 Leading... Ambiguity Australia	Travel/Lodging/Transport	Flat	\$3,000.00	\$4,000.00	33.3%
Carlson Schl of Mgmt	IBUS 6407 Grad Global Enrichment Japan	Travel/Lodging/Transport	Flat		\$4,000.00	new
Carlson Schl of Mgmt	IBUS 6997 MILI Global Valuation Lab in Stockholm	Travel/Lodging/Transport	Flat	\$3,000.00	\$3,600.00	20.0%
Carlson Schl of Mgmt	IBUS 6997 MILI Global Valuation Lab in Cambridge	Travel/Lodging/Transport	Flat	\$3,500.00	\$4,800.00	37.1%
Carlson Schl of Mgmt	IBUS 6403: Ghana Grows: Cocoa and More	Travel/Lodging/Transport	Flat	\$2,800.00	\$4,000.00	42.9%
Carlson Schl of Mgmt	MILI 6997 MILI Global Valuation Lab CA	Travel/Lodging/Transport	Flat	\$1,000.00	\$1,200.00	20.0%
Carlson Schl of Mgmt	SCO 6291 - Leadership Development Assessment	Exam/Assessment	Flat	\$80.00	\$137.00	71.3%
Carlson Schl of Mgmt	China Exec DBA Program	Tuition	Flat	\$85,150.00	\$88,715.00	4.2%
Carlson Schl of Mgmt	CSOM I-Core Abroad	Fee in Lieu of Tuition	Flat		\$19,000.00	new
Carlson Schl of Mgmt	MKTG 3001 Web-based Simulations	Access/Rent/Usage/Own	Flat		\$36.50	new
Col of Biological Sci	Field Trips - various	Travel/Lodging/Transport	Flat	\$21.00	\$21.00	0.0%
Col of Biological Sci	Nature of Life Summer Experience	Travel/Lodging/Transport	Flat	\$430.00	\$430.00	0.0%
Col of Biological Sci	Genetic Counseling - Internship 1 (summer)	Individual Instruction	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Biological Sci	Genetic Counseling - Internship 2&3 (fall-spring)	Individual Instruction	Flat	\$2,000.00	\$2,000.00	0.0%
Col of Biological Sci	Itasca On-Site Transportation	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.0%
Col of Biological Sci	Lab Consumables CBS	Consumable Materials	Flat	\$88.00	\$88.00	0.0%
Col of Biological Sci	Minnesota Flora	Travel/Lodging/Transport	Flat	\$16.00	\$16.00	0.0%
Col of Continuing & Prof Studies	College in the Schools TC	Tuition	Flat	\$145.00	\$145.00	0.0%
Col of Continuing & Prof Studies	Intensive English Program Tier 1	Program	Flat	\$825.00	\$835.00	1.2%
Col of Continuing & Prof Studies	Intensive English Program Tier 2	Program	Flat	\$1,285.00	\$1,300.00	1.2%
Col of Continuing & Prof Studies	Intensive English Program Tier 3	Program	Flat	\$1,650.00	\$1,670.00	1.2%
Col of Continuing & Prof Studies	Intensive English Program Tier 4	Program	Flat	\$2,570.00	\$2,600.00	1.2%
Col of Continuing & Prof Studies	MELP/TOEFL	Program	Flat	\$642.00	\$649.00	1.1%
Col of Design	Advanced Print Design	Consumable Materials	Flat	\$85.00	\$85.00	0.0%
Col of Design	Apparel Assembly	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Design	Architecture Design Studies	Access/Rent/Usage/Own	Flat	\$67.00	\$72.00	7.5%
Col of Design	Drawing and Critical Thinking	Consumable Materials	Flat	\$50.00	\$25.00	-50.0%
Col of Design	Color & Form	Consumable Materials	Flat	\$85.00	\$85.00	0.0%
Col of Design	Concept Visualization 1	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Col of Design	Creative Problem Solving	Exam/Assessment	Flat	\$35.00	\$35.00	0.0%
Col of Design	Design Fundamentals I	Access/Rent/Usage/Own	Flat	\$67.00	\$72.00	7.5%
Col of Design	Drawing and Design	Personnel	Flat	\$30.00	\$35.00	16.7%
Col of Design	Ecological Design	Travel/Lodging/Transport	Flat	\$275.00	\$250.00	-9.1%
Col of Design	Foundations: Color/Design in 2 and 3 Dimensions	Consumable Materials	Flat		\$1,000.00	new
Col of Design	Furniture Design: Practice	Consumable Materials	Flat	\$250.00	\$250.00	0.0%
Col of Design	Graduate Design 1 (Chicago)	Travel Lodging/Transport	Flat	\$525.00	\$525.00	0.0%
Col of Design	Graduate Design III	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Col of Design	Graduate Design V	multiple components	Flat	\$400.00	\$400.00	0.0%
Col of Design	Landscape Analysis Workshop	Travel/Lodging/Transport	Flat	\$400.00	\$400.00	0.0%
Col of Design	Landscape Spaces	multiple components	Flat	\$275.00	\$100.00	-63.6%
Col of Design	Materials and Methods I	Consumable Materials	Flat	\$50.00	\$40.00	-20.0%
Col of Design	Product Design Studio 1	Consumable Materials	Flat	\$25.00	\$50.00	100.0%
Col of Design	Product Form and Modelmaking	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Design	Shoe Design	Consumable Materials	Flat		\$25.00	new
Col of Design	Text & Image	multiple components	Flat	\$70.00	\$20.00	-71.4%
Col of Design	Undergrad Studio I	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Design	Undergrad Studio II	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Design	Undergrad Studio III	multiple components	Flat	\$50.00	\$50.00	0.0%
Col of Design	Undergrad Studio V	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Design	Urban Form Concepts	Travel/Lodging/Transport	Flat	\$370.00	\$250.00	-32.4%
Col of Design	Urban Options Studio	Travel/Lodging/Transport	Flat	\$370.00	\$400.00	8.1%
Col of Design	Wearable Technology Laboratory Practicum	Consumable Materials	Flat		\$25.00	new
Col of Ed & Human Devel	Assessment Materials - Special Ed	Exam/Assessment	Flat	\$18.00	\$18.00	0.0%
Col of Ed & Human Devel	Assessment Materials for CSPP	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.0%
Col of Ed & Human Devel	Biomechanics Equipment	Access/Rent/Usage/Own	Flat	\$45.00	\$45.00	0.0%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Col of Ed & Human Devel	Bowling Fee	Access/Rent/Usage/Own	Flat	\$60.00	\$60.00	0.0%
Col of Ed & Human Devel	CEHD DLI-L Program (1 credit) - Current Cohort	Tuition	Flat	\$600.00	\$600.00	0.0%
Col of Ed & Human Devel	CEHD DLI-L Program (2 credits) - Current Cohort	Tuition	Flat	\$1,200.00	\$1,200.00	0.0%
Col of Ed & Human Devel	CEHD DLI-L Program (3 credits) - Current Cohort	Tuition	Flat	\$1,800.00	\$1,800.00	0.0%
Col of Ed & Human Devel	CEHD DLI-L Program (4 credits) - Current Cohort	Tuition	Flat	\$2,400.00	\$2,400.00	0.0%
Col of Ed & Human Devel	CEHD DLI-L Program (1 credit) - Incoming Cohort	Tuition	Flat	\$600.00	\$750.00	25.0%
Col of Ed & Human Devel	CEHD DLI-L Program (2 credits) - Incoming Cohort	Tuition	Flat	\$1,200.00	\$1,500.00	25.0%
Col of Ed & Human Devel	CEHD DLI-L Program (3 credits) - Incoming Cohort	Tuition	Flat	\$1,800.00	\$2,250.00	25.0%
Col of Ed & Human Devel	CEHD DLI-L Program (4 credits) - Incoming Cohort	Tuition	Flat	\$2,400.00	\$3,000.00	25.0%
Col of Ed & Human Devel	The Impact of the Olympic Games on Los Angeles	Travel/Lodging/Transport	Flat	\$3,173.00	\$3,173.00	0.0%
Col of Ed & Human Devel	Counselor Education Tevera Fee	Access/Rent/Usage/Own	Flat	\$225.00	\$225.00	0.0%
Col of Ed & Human Devel	Testing and Intervention Materials- EPSY 8812	Consumable Materials	Flat	\$65.00	\$65.00	0.0%
Col of Ed & Human Devel	CEHD MNGOT Program (2 credits) - Current Cohort	Tuition	Flat	\$1,200.00	\$1,200.00	0.0%
Col of Ed & Human Devel	CEHD MNGOT Program (3 credits) - Current Cohort	Tuition	Flat	\$1,800.00	\$1,800.00	0.0%
Col of Ed & Human Devel	CEHD MNGOT Program (4 credits) - Current Cohort	Tuition	Flat	\$2,400.00	\$2,400.00	0.0%
Col of Ed & Human Devel	CEHD MNGOT Program (1 credit) - Incoming Cohort	Tuition	Flat	\$600.00	\$750.00	25.0%
Col of Ed & Human Devel	CEHD MNGOT Program (2 credits) - Incoming Cohort	Tuition	Flat	\$1,200.00	\$1,500.00	25.0%
Col of Ed & Human Devel	CEHD MNGOT Program (3 credits) - Incoming Cohort	Tuition	Flat	\$1,800.00	\$2,250.00	25.0%
Col of Ed & Human Devel	CEHD MNGOT Program (4 credits) - Incoming Cohort	Tuition	Flat	\$2,400.00	\$3,000.00	25.0%
Col of Ed & Human Devel	CEHD PK-12 Administrative Licensure Cert (1 credit)	Tuition	Flat	\$680.00	\$750.00	10.3%
Col of Ed & Human Devel	CEHD PK-12 Administrative Licensure Cert (2 cr)	Tuition	Flat	\$1,360.00	\$1,500.00	10.3%
Col of Ed & Human Devel	CEHD PK-12 Administrative Licensure Cert (3 cr)	Tuition	Flat	\$2,040.00	\$2,250.00	10.3%
Col of Ed & Human Devel	CEHD PK-12 Administrative Licensure Cert (4 cr)	Tuition	Flat	\$2,720.00	\$3,000.00	10.3%
Col of Ed & Human Devel	CEHD Practitioner Prof Dev (3 credits)	Tuition	Flat	\$1,800.00	\$1,800.00	0.0%
Col of Ed & Human Devel	Concert Ticket Fee and Guest Artist	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Ed & Human Devel	Exercise Physiology Equipment	Access/Rent/Usage/Own	Flat	\$115.00	\$115.00	0.0%
Col of Ed & Human Devel	Experiential Learning	Personnel	Flat	\$50.00	\$50.00	0.0%
Col of Ed & Human Devel	Golf Facilities Use Fee	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.0%
Col of Ed & Human Devel	Guest Artists-Creating Identities-Learning/Arts	Consumable Materials	Flat	\$26.00	\$27.00	3.8%
Col of Ed & Human Devel	Human Anatomy for Kinesiology Equipment & Lab	Access/Rent/Usage/Own	Flat	\$120.00	\$120.00	0.0%
Col of Ed & Human Devel	Human Physiology Equipment	Access/Rent/Usage/Own	Flat	\$45.00	\$45.00	0.0%
Col of Ed & Human Devel	Intermediate Golf Facilities Use Fee	Access/Rent/Usage/Own	Flat	\$125.00	\$125.00	0.0%
Col of Ed & Human Devel	Marathon Class Supplies and Testing Fees	Service	Flat	\$100.00	\$100.00	0.0%
Col of Ed & Human Devel	PE Curling	Access/Rent/Usage/Own	Flat		\$125.00	new
Col of Ed & Human Devel	PE Equipment Tier 1	Access/Rent/Usage/Own	Flat	\$2.00	\$2.00	0.0%
Col of Ed & Human Devel	PE Equipment Fee Tier 2	Access/Rent/Usage/Own	Flat	\$5.00	\$5.00	0.0%
Col of Ed & Human Devel	PE Equipment Fee Tier 3	Access/Rent/Usage/Own	Flat	\$8.00	\$10.00	25.0%
Col of Ed & Human Devel	Rock Climbing Fee	Access/Rent/Usage/Own	Flat	\$65.00	\$65.00	0.0%
Col of Ed & Human Devel	Prevent Athletic Injuries Course Materials	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Ed & Human Devel	School Psych Resource & Assessment Protocols	Access/Rent/Usage/Own	Flat	\$45.00	\$45.00	0.0%
Col of Ed & Human Devel	Scuba facilities	Access/Rent/Usage/Own	Flat	\$130.00	\$130.00	0.0%
Col of Ed & Human Devel	Skiing/Snowboarding	Access/Rent/Usage/Own	Flat	\$130.00	\$130.00	0.0%
Col of Ed & Human Devel	Social Work Fieldwork	Service	PerCredit	\$20.00	\$25.00	25.0%
Col of Ed & Human Devel	SW 8153 AHC Simulations	Service	Flat	\$185.00	\$190.00	2.7%
Col of Ed & Human Devel	Teaching Elem School PE	Access/Rent/Usage/Own	Flat	\$10.00	\$10.00	0.0%
Col of Ed & Human Devel	Testing/Intervention Materials	Access/Rent/Usage/Own	Flat	\$45.00	\$65.00	44.4%
Col of Ed & Human Devel	Youth Studies Theatre Activities	Access/Rent/Usage/Own	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	AECM 2051 Current Technical Competencies	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	AGRO 1101 Bio of Plant System	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	AGRO 3660 Plant Genetics Materials	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 1101 Dairy Cattle	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 2011 Dairy Cattle Judging	Travel/Lodging/Transport	Flat	\$110.00	\$110.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 2012 - Swine/Sheep/Beef	multiple components	Flat	\$135.00	\$135.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 3221 Animal Breeding	Access/Rent/Usage/Ownersh	Flat	\$25.00	\$25.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 3303W Human and Animal Physiology	Consumable Materials	Flat	\$125.00	\$125.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 4601 Pork Prod Systems Mgmt	multiple components	Flat	\$125.00	\$125.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 4602 - Sheep Production Systems	multiple components	Flat	\$150.00	\$150.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 4603 and ANSC 4613 Beef Prod Systems	Travel/Lodging/Transport	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 4604; ANSC 4614 Dairy Production Systems	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC 8520 Comparative Animal Genomics	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC2012 Livestock & Carcass Evaluation	Access/Rent/Usage/Own	Flat	\$125.00	\$125.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ANSC3509 Animal Biotechnology	Consumable Materials	Flat	\$70.00	\$70.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	BBE 1001 Orientation	Travel/Lodging/Transport	Flat	\$15.00	\$79.00	426.7%
Col of Food,Ag & Nat Rsrc Sci	BBE 3013 Eng Prin Cell Proc	Consumable Materials	Flat	\$80.00	\$75.00	-6.3%
Col of Food,Ag & Nat Rsrc Sci	BBE 3023 Ecological Eng Principles	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	BBE 4402 / 5402 Eng Lab	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	BBE 4403 / 5403 Bioproducts & Biosystems Eng	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	BBE 4533 Sustainable Waste Mgmt Engr	Consumable Materials	Flat	\$60.00	\$60.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	BBE 4535 / 5535	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	Crops, Environment, & Society	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ENT 1005 Insect Biology	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ENT 3021/5021, Insect Biodiversity and Evolution	Consumable Materials	Flat		\$20.00	new
Col of Food,Ag & Nat Rsrc Sci	ESPM 2021 Env Sci: Integrated Problem Solving	Travel/Lodging/Transport	Flat	\$11.00	\$11.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ESPM 3111 / ESPM 5111	multiple components	Flat	\$75.00	\$75.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	ESPM 3221 Soil Conservation & Land Use Mgmt	Consumable Materials	Flat	\$30.00	\$30.00	0.0%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Col of Food,Ag & Nat Rsrc Sci	ESPM 4041W Prob Solving/Environmental Change	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FDSY 1016W Urban Ag in the Twin Cities	multiple components	Flat	\$40.00	\$40.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FDSY 2102: Diversity/Agricultural Production Syst	Travel/Lodging/Transport	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FNRM 1001 Orientation & Information Systems	Travel/Lodging/Transport	Flat	\$109.00	\$127.00	16.5%
Col of Food,Ag & Nat Rsrc Sci	FNRM 2101; FNRM 5161 Cloquet Forestry Center	Travel/Lodging/Transport	Flat	\$80.00	\$80.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FNRM 2102 Field Ecology Equipment	multiple components	Flat	\$284.00	\$300.00	5.6%
Col of Food,Ag & Nat Rsrc Sci	FNRM 3104 / 5104 Forest Ecology	Consumable Materials	Flat	\$17.00	\$43.00	152.9%
Col of Food,Ag & Nat Rsrc Sci	FNRM 3206; FNRM 5206 Parks & Protected Mgmt	multiple components	Flat	\$717.00	\$838.00	16.9%
Col of Food,Ag & Nat Rsrc Sci	FNRM 4232W; FNRM 5232 Mng Recreational Lands	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FNRM 4511 Field Silviculture	Travel/Lodging/Transport	Flat	\$77.00	\$77.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FNRM 4511; FNRM 5511 Field Silviculture	multiple components	Flat	\$279.00	\$296.00	6.1%
Col of Food,Ag & Nat Rsrc Sci	FNRM 4515 / lodging at Cloquet Forestry Center	Travel/Lodging/Transport	Flat	\$38.00	\$38.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FNRM 4515 Field Resouce Survey	Travel/Lodging/Transport	Flat	\$139.00	\$147.00	5.8%
Col of Food,Ag & Nat Rsrc Sci	FNRM 5161 Northern Forest Field Course	multiple components	Flat	\$900.00	\$1,014.00	12.7%
Col of Food,Ag & Nat Rsrc Sci	FNRM 5161 Northern Forests Field Course /Cloquet	Travel/Lodging/Transport	Flat	\$238.00	\$243.00	2.1%
Col of Food,Ag & Nat Rsrc Sci	FNRM 5413 Managing for Ecosystems: Silviculture	multiple components	Flat	\$54.00	\$58.00	7.4%
Col of Food,Ag & Nat Rsrc Sci	FNRM Northern Forests Field Ecology	multiple components	Flat	\$300.00	\$338.00	12.7%
Col of Food,Ag & Nat Rsrc Sci	FSCN 1011 Science of Food & Cooking	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 2001 / Food Systems Approach	Consumable Materials	Flat	\$75.00	\$50.00	-33.3%
Col of Food,Ag & Nat Rsrc Sci	FSCN 2021 Introductory Microbiology	Consumable Materials	Flat	\$74.00	\$74.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 3102	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 4121 Food Microbiology	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 4332: Food Processing Operations	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 4349 Food Science Capstone	Consumable Materials	Flat	\$75.00	\$75.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 4481 Sensory Eval of Food Quality	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 4613 Experimental Nutrition	multiple components	Flat	\$100.00	\$100.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN 5312 Food Analysis	multiple components	Flat	\$85.00	\$85.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSCN Food Science Materials & Services	Consumable Materials	Flat	\$15.00	\$15.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FSDY 4101: Holistic Approach/Food System Sustain	multiple components	Flat	\$35.00	\$35.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	FW 3108 Res/Conservation Vertebrate Populations	Travel/Lodging/Transport	Flat	\$628.00	\$450.00	-28.3%
Col of Food,Ag & Nat Rsrc Sci	FW 4136 Ichthyology	Travel/Lodging/Transport	Flat	\$30.00	\$38.00	26.7%
Col of Food,Ag & Nat Rsrc Sci	HORT 1001; HORT 6011 Plant Propogation	Consumable Materials	Flat	\$35.00	\$40.00	14.3%
Col of Food,Ag & Nat Rsrc Sci	HORT 1031 Vines & Wines	Consumable Materials	Flat	\$80.00	\$80.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	HORT 3131/5131 Student Organic Farming	multiple components	Flat	\$20.00	\$20.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	HORT 4015 / 4141W / 5071	Consumable Materials	Flat	\$55.00	\$55.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	PLSC 3401, Plant Genetics and Breeding	Consumable Materials	Flat		\$15.00	new
Col of Food,Ag & Nat Rsrc Sci	SOIL 4511 - Field Study of Soils	Travel/Lodging/Transport	Flat	\$145.00	\$145.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	SOIL 4511 Sec 001 Field Study of Soils	Travel/Lodging/Transport	Flat	\$307.00	\$307.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	SSM 1004 Orientation	Travel/Lodging/Transport	Flat	\$65.00	\$65.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	SSM Sustainable Manufacturing	multiple components	Flat	\$60.00	\$60.00	0.0%
Col of Food,Ag & Nat Rsrc Sci	SUST 4004 Sustainable Communities	Travel/Lodging/Transport	Flat	\$90.00	\$45.00	-50.0%
Col of Liberal Arts	3401 Spanish - Latino Immigration	multiple components	Flat	\$25.00	\$25.00	0.0%
Col of Liberal Arts	ANTH 1001/1001H Human Evolution	Consumable Materials	Flat		\$15.00	new
Col of Liberal Arts	ANTH 3/5008 Flintknapping	Consumable Materials	Flat		\$60.00	new
Col of Liberal Arts	ANTH 3001 Introduction to Archaeology	access/Rent/Usage/Own	Flat		\$20.00	new
Col of Liberal Arts	ANTH 3002 Sex, Evolution, and Behavior	access/Rent/Usage/Own	Flat		\$20.00	new
Col of Liberal Arts	ANTH 3402/5402 Zooarchaeology	Consumable Materials	Flat		\$25.00	new
Col of Liberal Arts	ANTH 3405/5405 Human Skeletal Analysis	Access/Rent/Usage/Own	Flat		\$20.00	new
Col of Liberal Arts	ANTH 3501/5501 Managing Museum Collections	Consumable Materials	Flat		\$30.00	new
Col of Liberal Arts	ANTH 4007 Laboratory Techniques in Archaeology	Consumable Materials	Flat		\$35.00	new
Col of Liberal Arts	Anthropology-Archaeology Field School - Summmer	multiple components	Flat	\$72.00	\$72.00	0.0%
Col of Liberal Arts	ART - 3D Modeling	multiple components	Flat	\$110.00	\$95.00	-13.6%
Col of Liberal Arts	ART - Adv Photographry/Moving Image Projects	multiple components	Flat	\$55.00	\$90.00	63.6%
Col of Liberal Arts	ART - Advanced Drawing	multiple components	Flat	\$50.00	\$80.00	60.0%
Col of Liberal Arts	ART - Animation	multiple components	Flat	\$55.00	\$60.00	9.1%
Col of Liberal Arts	ART - Art & Live	multiple components	Flat	\$10.00	\$51.00	410.0%
Col of Liberal Arts	ART - BFA Capstone	Personnel	Flat	\$25.00	\$40.00	60.0%
Col of Liberal Arts	ART - Ceramics Tier 1	multiple components	Flat	\$110.00	\$126.00	14.5%
Col of Liberal Arts	ART - Ceramics Tier 2	multiple components	Flat	\$170.00	\$191.00	12.4%
Col of Liberal Arts	ART - Critical Theories	multiple components	Flat	\$25.00	\$35.00	40.0%
Col of Liberal Arts	ART - Curatorial Practices	Personnel	Flat		\$50.00	new
Col of Liberal Arts	ART - Digital Drawing	multiple components	Flat	\$70.00	\$85.00	21.4%
Col of Liberal Arts	ART - Dimensional Painting	multiple components	Flat	\$45.00	\$55.00	22.2%
Col of Liberal Arts	ART - DPP Zines, Comics and books	multiple components	Flat	\$135.00	\$181.00	34.1%
Col of Liberal Arts	ART - Drawing Tier 2	multiple components	Flat	\$55.00	\$50.00	-9.1%
Col of Liberal Arts	ART - Drawing Tier 1	multiple components	Flat	\$60.00	\$158.50	164.2%
Col of Liberal Arts	ART - Exhibition Fee	Consumable Materials	Variable	\$2.00 - \$350.00	\$2.00 - \$350.00	0.0%
Col of Liberal Arts	Art - Extended Image	multiple components	Flat	\$82.00	\$125.00	0.0%
Col of Liberal Arts	ART - Filmmaking	multiple components	Flat	\$110.00	\$135.00	0.0%
Col of Liberal Arts	ART - Grad Practice, thesis/theoretical construct	Personnel	Flat	\$25.00	\$50.00	100.0%
Col of Liberal Arts	ART - IASP Art and Ecology	multiple components	Flat	\$45.00	\$59.00	31.1%
Col of Liberal Arts	ART - Intro to Moving Images	multiple components	Flat	\$55.00	\$75.00	36.4%
Col of Liberal Arts	ART - MFA Studio & Creative Thesis	Consumable Materials	PerCredit	\$25.00	\$25.00	0.0%
Col of Liberal Arts	ART - Narrative & Experimental Filmmaking	multiple components	Flat	\$55.00	\$75.00	36.4%
Col of Liberal Arts	ART - Nash Gallery Exhibition	Access/Rent/Usage/Own	Flat	\$5.00	\$5.00	0.0%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Col of Liberal Arts	ART - Painting Tier 1	multiple components	Flat	\$60.00	\$225.00	275.0%
Col of Liberal Arts	ART - Painting Tier 2	multiple components	Flat	\$55.00	\$50.00	-9.1%
Col of Liberal Arts	ART - Phone It In	multiple components	Flat		\$40.00	new
Col of Liberal Arts	ART - Photography - Tier 1	multiple components	Flat	\$82.00	\$77.00	-6.1%
Col of Liberal Arts	ART - Photography - Tier 2	multiple components	Flat	\$105.00	\$137.00	30.5%
Col of Liberal Arts	ART - PMI Tier 4	multiple components	Flat	\$142.00	\$155.00	9.2%
Col of Liberal Arts	ART - Printmaking Tier 1	multiple components	Flat	\$110.00	\$140.00	27.3%
Col of Liberal Arts	ART - Printmaking Tier 2	multiple components	Flat	\$120.00	\$141.00	17.5%
Col of Liberal Arts	ART - Professional practices in art	multiple components	Flat	\$35.00	\$50.00	42.9%
Col of Liberal Arts	ART - Sculpture - Tier 1	multiple components	Flat	\$101.00	\$109.00	7.9%
Col of Liberal Arts	ART - Sculpture - Tier 3	multiple components	Flat	\$145.00	\$146.00	0.7%
Col of Liberal Arts	ART - Sculpture - Tier 4	multiple components	Flat	\$195.00	\$203.00	4.1%
Col of Liberal Arts	ART - Sculpture - Tier 4	Access/Rent/Usage/Own	Flat	\$2.00 - \$350.00	\$2.00 - \$350.00	0.0%
Col of Liberal Arts	ART - Studio Arts	multiple components	Flat	\$10.00	\$10.00	0.0%
Col of Liberal Arts	ART - Studio Critique Guest Artist Fee	Personnel	Flat	\$50.00	\$50.00	0.0%
Col of Liberal Arts	ART - Studio Perspective Critical Theories	Personnel	Flat	\$10.00	\$10.00	0.0%
Col of Liberal Arts	ART - Watercolor painting	multiple components	Flat	\$55.00	\$80.00	45.5%
Col of Liberal Arts	ART DPP advanced painting	multiple components	Flat	\$50.00	\$78.00	56.0%
Col of Liberal Arts	ART DPP Figure Drawing	multiple components	Flat	\$70.00	\$95.00	35.7%
Col of Liberal Arts	BA Studio Series	Consumable Materials	Flat		\$35.00	new
Col of Liberal Arts	Comm Studies - Tier 1	Consumable Materials	Flat	\$5.00	\$5.00	0.0%
Col of Liberal Arts	Comm Studies - Tier 2	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Col of Liberal Arts	Dance - Survival Strategies in Dance	Service	Flat	\$100.00	\$100.00	0.0%
Col of Liberal Arts	Dance Accompanist	Personnel	Flat	\$110.00	\$110.00	0.0%
Col of Liberal Arts	Dance Accompanist Tier 3	Personnel	Flat	\$90.00	\$90.00	0.0%
Col of Liberal Arts	HSJMC Adobe Licensing Fee - Tier 1	Access/Rent/Usage/Own	flat	\$65.00	\$65.00	0.0%
Col of Liberal Arts	Journalism/Mass Communications Digital Lab	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Liberal Arts	Latino Immigration on the US/Mexican Border	Travel/Lodging/Transport	Flat	\$1,355.00	\$1,400.00	3.3%
Col of Liberal Arts	Marching/Pep Band - Program	Program	Flat	\$200.00	\$200.00	0.0%
Col of Liberal Arts	Music - Applied Music Lessons - Elective	Individual Instruction	PerCredit	\$209.00	\$217.50	4.1%
Col of Liberal Arts	Music - Applied Music Lessons - Majors	Individual Instruction	PerCredit	\$121.00	\$141.00	16.5%
Col of Liberal Arts	Music - Applied Music Lessons - Music Education	Individual Instruction	PerCredit	\$121.00	\$141.00	16.5%
Col of Liberal Arts	Music - Applied Music Lessons - Secondary	Individual Instruction	PerCredit	\$121.00	\$141.00	16.5%
Col of Liberal Arts	Music - Piano Course Fee	Access/Rent/Usage/Own	Flat	\$46.00	\$46.00	0.0%
Col of Liberal Arts	Music Education - Brass	Access/Rent/Usage/Own	Flat	\$56.00	\$60.00	7.1%
Col of Liberal Arts	Music Education - Strings	Access/Rent/Usage/Own	Flat	\$47.00	\$54.00	14.9%
Col of Liberal Arts	Music Education - Woodwinds	Access/Rent/Usage/Own	Flat	\$138.00	\$121.00	-12.3%
Col of Liberal Arts	Music for Dance - Specialty Accompanist	Personnel	Flat	\$40.00	\$40.00	0.0%
Col of Liberal Arts	Music Scores for Ensembles	multiple components	Flat	\$26.00	\$26.00	0.0%
Col of Liberal Arts	Political Science Poster Printing	Access/Rent/Usage/Own	Flat	\$5.00	\$5.00	0.0%
Col of Liberal Arts	SLHS - Clinical Education	multiple components	PerCredit	\$17.00	\$17.00	0.0%
Col of Liberal Arts	Theatre Arts - Accompanist - Tier 1	Personnel	Flat	\$100.00	\$100.00	0.0%
Col of Liberal Arts	Theatre Arts - BFA Collaboration	multiple components	Flat	\$150.00	\$150.00	0.0%
Col of Liberal Arts	Theatre Arts - Circus	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Col of Liberal Arts	Theatre Arts - Costume	Consumable Materials	Flat	\$200.00	\$200.00	0.0%
Col of Liberal Arts	Theatre Arts - Design & Tech	Consumable Materials	Flat	\$15.00	\$15.00	0.0%
Col of Liberal Arts	Theatre Arts - Makeup	Consumable Materials	Flat	\$90.00	\$120.00	33.3%
Col of Liberal Arts	Theatre Arts - Performance Ticket Fee (Artshare)	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.0%
Col of Liberal Arts	Theatre Arts - Performance Ticket Fee (Various)	Travel/Lodging/Transport	Flat	\$75.00	\$150.00	100.0%
Col of Liberal Arts	Theatre Arts - Stage Materials	Consumable Materials	Flat	\$75.00	\$75.00	0.0%
Col of Liberal Arts	Theatre Arts - Stage Technology	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.0%
Col of Pharmacy	5112 Application of Diagnostic Micr Principles-TC	Consumable Materials	Flat	\$255.00	\$255.00	0.0%
Col of Pharmacy	5212 App of Hematology/Hemostasis Principles TC	Consumable Materials	Flat	\$74.00	\$76.00	2.7%
Col of Pharmacy	5311-Fundamental Biomedical Lab Techniques - TC	Consumable Materials	Flat	\$242.00	\$242.00	0.0%
Col of Pharmacy	5312 Body Fluid Analysis TC	Consumable Materials	Flat	\$131.00	\$131.00	0.0%
Col of Pharmacy	5514 Application of Transfusion Medicine Princ TC	Consumable Materials	Flat	\$192.00	\$192.00	0.0%
Col of Pharmacy	Microscope Fee I	Access/Rent/Usage/Own	Flat	\$27.00	\$27.00	0.0%
Col of Pharmacy	Microscope Fee II	Access/Rent/Usage/Own	Flat	\$54.00	\$54.00	0.0%
Col of Pharmacy	Molecular Fees MLSP 6402	Consumable Materials	Flat	\$205.00	\$205.00	0.0%
Col of Sci & Engineering	CEMS Lab Fe CHEN 3401	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Sci & Engineering	CEMS Lab Fee CHEN 4401	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Sci & Engineering	CHEN 4223W - Polymer Chemistry Lab Fee	Consumable Materials	Flat	\$122.00	\$122.00	0.0%
Col of Sci & Engineering	Aerospace Vehicle Design	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Sci & Engineering	Aerospace Design Problems	Consumable Materials	Flat	\$150.00	\$150.00	0.0%
Col of Sci & Engineering	Biomed Engineering Lab 2	Consumable Materials	Flat	\$30.00	\$30.00	0.0%
Col of Sci & Engineering	Biomed Engineering Lab 5	Consumable Materials	Flat	\$17.50	\$17.00	-2.9%
Col of Sci & Engineering	Biomed Engineering Lab 6	Consumable Materials	Flat	\$55.00	\$55.00	0.0%
Col of Sci & Engineering	CHEM 1017 - Chemistry Lab Fee	Consumable Materials	Flat	\$37.00	\$34.00	-8.1%
Col of Sci & Engineering	CHEM 1065 - Chemistry Lab Fee	Consumable Materials	Flat	\$33.00	\$34.00	3.0%
Col of Sci & Engineering	CHEM 1066 - Chemistry Lab Fee	Consumable Materials	Flat	\$33.00	\$35.00	6.1%
Col of Sci & Engineering	CHEM 4111W - Chemistry Lab Fee	Consumable Materials	Flat	\$133.00	\$102.00	-23.3%
Col of Sci & Engineering	CHEM 2311 - Chemistry Lab Fee	Consumable Materials	Flat	\$105.00	\$108.00	2.9%
Col of Sci & Engineering	CHEM 4311W - Chemistry Lab Fee	Consumable Materials	Flat	\$347.00	\$229.00	-34.0%
Col of Sci & Engineering	CHEM 2312H - Chemistry Lab Fee	Consumable Materials	Flat	\$429.00	\$438.00	2.1%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Col of Sci & Engineering	CHEM 4711W - Chemistry Lab Fee	Consumable Materials	Flat	\$206.00	\$56.00	-72.8%
Col of Sci & Engineering	ESCI 2203 Lab	multiple components	Flat	\$57.00	\$57.00	0.0%
Col of Sci & Engineering	ESCI 4702 General Hydro	Travel/Lodging/Transport	Flat	\$96.00	\$96.00	0.0%
Col of Sci & Engineering	ESCI 4911 Field Camp Advanced	Travel/Lodging/Transport	Flat	\$1,200.00	\$1,200.00	0.0%
Col of Sci & Engineering	ESCI 4971W/5971 Field Camp Hydrogeo	Travel/Lodging/Transport	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Sci & Engineering	ESCI 3911 Field Camp Intro	Travel/Lodging/Transport	Flat	\$1,400.00	\$1,400.00	0.0%
Col of Sci & Engineering	CEMS Lab Fee MATS 2002	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Col of Sci & Engineering	CEMS Lab Fee MATS 4221	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.0%
Col of Sci & Engineering	MATS 4223 - Polymer Chemistry Lab Fee	Consumable Materials	Flat	\$122.00	\$122.00	0.0%
Col of Sci & Engineering	CEMS Lab Fee MATS 3851	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.0%
Col of Sci & Engineering	CEMS Lab Fee MATS 3801	Access/Rent/Usage/Own	Flat	\$200.00	\$220.00	10.0%
Col of Sci & Engineering	ME2011 - Robot Course	Consumable Materials	Flat	\$35.00	\$35.00	0.0%
Col of Sci & Engineering	CEGE 1501 - Environmental Issues & Solutions	Consumable Materials	Flat	\$40.00	\$38.00	-5.0%
Col of Sci & Engineering	TLI MOT - IMTP Study Abroad Fee	Travel/Lodging/Transport	Flat	\$2,100.00	\$2,100.00	0.0%
Col of Sci & Engineering	Biomedical Engineering Tissue Engineering Crse 8	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Col of Sci & Engineering	ESCI 4703 Glacial Field Trips	Travel/Lodging/Transport	Flat	\$103.00	\$103.00	0.0%
Col of Sci & Engineering	ME 3221 - Design & Manufacturing	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Col of Sci & Engineering	CHEM 4423 - Chemistry Chem Bio Lab Fee	Consumable Materials	Flat	\$290.00	\$144.00	-50.3%
Col of Sci & Engineering	EE 2015 - Signals, Curcuits, & Electronics I	Consumable Materials	Flat	\$82.00	\$84.00	2.4%
Col of Sci & Engineering	EE 3006 - Fundamentals of Elec Engineering Lab	Consumable Materials	Flat	\$74.00	\$76.00	2.7%
Col of Sci & Engineering	EE 2301 - Introduction to Digital System Design	Consumable Materials	Flat	\$136.00	\$137.00	0.7%
Col of Sci & Engineering	EE 2361 - Introduction to Microcontrollers	Consumable Materials	Flat	\$81.00	\$78.00	-3.7%
Col of Sci & Engineering	CEGE 3402W Civil Engineering Materials	Consumable Materials	Flat	\$33.00	\$58.00	75.8%
Col of Sci & Engineering	EE 1301 - Introduction to Computing Systems	Consumable Materials	Flat	\$91.00	\$97.00	6.6%
Col of Sci & Engineering	ESCI 4701, Geomorphology	Travel/Lodging/Transport	Flat	\$113.00	\$113.00	0.0%
Col of Sci & Engineering	CHEM 1086 - Life Sciences II Chemistry Lab Fee	Consumable Materials	Flat	\$53.00	\$48.00	-9.4%
Col of Sci & Engineering	Biomed Engineering Course 9	multiple components	Flat	\$100.00	\$100.00	0.0%
Col of Sci & Engineering	Biomed Engineering Course 10	Consumable Materials	Flat	\$33.00	\$33.00	0.0%
Col of Sci & Engineering	CHEM 2085 - Chemistry Lab Fee	Consumable Materials	Flat	\$65.00	\$60.00	-7.7%
Col of Sci & Engineering	Biomed Engineering Course 11	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Col of Sci & Engineering	ESCI 1902 - wild rice	Travel/Lodging/Transport	Flat	\$134.00	\$134.00	0.0%
Col of Sci & Engineering	EE 2115 - Analog and Digital Electronics	Consumable Materials	Flat	\$15.00	\$17.00	13.3%
Col of Sci & Engineering	EE 3102/EE3951W - Circ/ Elec Lab II/Junior Design	Consumable Materials	Flat	\$23.00	\$22.00	-4.3%
Col of Sci & Engineering	CHEM 3111 - Chemistry Lab (formerly CHEM 2111)	Consumable Materials	Flat	\$57.00	\$56.00	-1.8%
Col of Sci & Engineering	ME 4054W - Design Projects	Consumable Materials	Flat	\$30.00	\$25.00	-16.7%
Col of Sci & Engineering	ME 3222 - Design and Manufacturing II	Consumable Materials	Flat	\$20.00	\$20.00	0.0%
Col of Sci & Engineering	BMEN 3115: Biomedical Transport Processes Lab	Consumable Materials	Flat	\$10.00	\$13.00	30.0%
Col of Sci & Engineering	ESCI 5353 Electron Microscopy	Access/Rent/Usage/Own	Flat		\$600.00	new
Col of Sci & Engineering	MATS 4301W Materials Processing	Consumable Materials	Flat		\$50.00	new
Col of Sci & Engineering	CHEM 1065/1066/1076H	Access/Rent/Usage/Own	Flat		\$24.75	new
Col of Veterinary Med	Companion Animal Anatomy Lab Fee	Consumable Materials	Flat	\$56.00	\$56.00	0.0%
Col of Veterinary Med	General Microbiology	Consumable Materials	Flat	\$90.00	\$90.00	0.0%
Col of Veterinary Med	Veterinary & Biomedical Services Lab Fee	Consumable Materials	Flat	\$100.00	\$90.00	-10.0%
Medical School	ANAT5999/7999 Head and Neck	Consumable Materials	Flat	\$8.00	\$8.00	0.0%
Medical School	ANAT6050 Gross Dental Anatomy	Consumable Materials	Flat	\$8.00	\$8.00	0.0%
Medical School	Human Anat Labs: Anat3602/Anat3612/Anat3608H	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Medical School	INMD 6801 - Human Struc/Func (Histology lab fee)	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Medical School	MNMD 6200 Neuroscience	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Medical School	INMD6820 Gross Anatomy	Consumable Materials	Flat	\$8.00	\$8.00	0.0%
Medical School	MED 6566 - Cardiovascular System (Duluth)	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Medical School	MED 6728 - Respiratory System (Duluth)	Consumable Materials	Flat	\$25.00	\$25.00	0.0%
Medical School	MED 6788 - Skin/Musculoskeletal (Duluth)	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Medical School	MICB - Lab Supplies/Services	Consumable Materials	Flat	\$88.00	\$88.00	0.0%
Medical School	MORT 3151 - RA Lab	Consumable Materials	Flat	\$60.00	\$60.00	0.0%
Medical School	MORT 3161 - Embalming Laboratory	Consumable Materials	Flat	\$250.00	\$250.00	0.0%
Medical School	MORT 3171 - Human Anatomy	Consumable Materials	Flat	\$40.00	\$40.00	0.0%
Medical School	MORT 3379 - Clinical Rotation	Consumable Materials	Flat	\$45.00	\$45.00	0.0%
Medical School	NSCI 1100 Human Neuroanatomy	Consumable Materials	Flat	\$82.00	\$82.00	0.0%
Medical School	NSCI 5111 Medical Neuroscience	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Medical School	NSCI 6112 Medical Neuroscience	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Medical School	Pelvis & Urinary Symptoms	Consumable Materials	Flat	\$326.00	\$326.00	0.0%
Medical School	PHCL 4100-Lab Fee	Consumable Materials	Flat	\$100.00	\$100.00	0.0%
Medical School	PHSL 5510 Advanced Cardiac Physiology	Consumable Materials	Flat	\$525.00	\$525.00	0.0%
Medical School	PHSL3051 Human Physiology	Consumable Materials	Flat	\$10.00	\$10.00	0.0%
Medical School	PHSL3701 Physiology Lab	Consumable Materials	Flat	\$35.00	\$30.00	-14.3%
Schl of Dentistry	Oral Anatomy -Manual and Supplies	Access/Rent/Usage/Own	Flat	\$89.00	\$89.00	0.0%
Schl of Dentistry	Pros Lab V Partial Dentures	Consumable Materials	Flat	\$278.00	\$292.00	5.0%
Schl of Dentistry	Operative Dentistry I	Consumable Materials	Flat	\$409.00	\$838.00	104.9%
Schl of Dentistry	Operative Dentistry II & III	Consumable Materials	Flat	\$310.00	\$310.00	0.0%
Schl of Dentistry	DDS 6492 Pros Tech Lab VI- Implants	Consumable Materials	Flat	\$412.00	\$473.00	14.8%
Schl of Dentistry	DDS 6472 Pre-Clinical Pros Lab II	Access/Rent/Usage/Own	Flat	\$200.00	\$312.00	56.0%
Schl of Dentistry	Endo Typodonts - DDS and PASS	Consumable Materials	Flat	\$550.00	\$794.00	44.4%

**Attachment 6:
University of Minnesota 2024-2025 Course and Class Fees**

Campus/College	Fee Name	Dimension	Rate type	2024 Amount	2025 Amount	Percent Change
Schl of Dentistry	DDS 6485 Pros Tech lab Fee PASS	Consumable Materials	Flat	\$232.00	\$1,093.00	371.1%
Schl of Dentistry	PASS-DDS 6485Preclinic Inst- Panadent/ Articulator	Consumable Materials		\$200.00	\$213.00	6.5%
Schl of Dentistry	DDS4 Advanced Practice Management Simulation	Access/Rent/Usage/Own	Flat	\$38.00	\$38.00	0.0%
Schl of Dentistry	Intro to Clinical Dentistry PASS (DDS6130)	Consumable Materials	Flat	\$1,093.00	\$1,093.00	0.0%
Schl of Dentistry	Pros topics in Dental Therapy (DT 5471)	Consumable Materials	Flat	\$160.00	\$160.00	0.0%
Schl of Dentistry	Drake P3 Personality Profile	Consumable Materials	Flat	\$17.00	\$17.00	0.0%
Schl of Dentistry	Dental Practice Readines DDS 1,2,3,4	Access/Rent/Usage/Own	Flat	\$80.00	\$80.00	0.0%
Schl of Dentistry	Dental Practice Readines DT2	Access/Rent/Usage/Own	Flat	\$44.00	\$44.00	0.0%
Schl of Dentistry	Operative Dentistry (DDS 6438)	Consumable Materials	Flat	\$293.00	\$434.00	48.1%
Schl of Dentistry	Clinical Occlusion DDS 6479	Consumable Materials	Flat		\$205.00	new
Schl of Dentistry	DDS 6487 PASS Pros 2	Consumable Materials	Flat		\$1,093.00	new
Schl of Dentistry	Preclin Pros Tech Lab I (Fixed Pros I DDS 6469)	Consumable Materials	Flat		\$423.00	new
Schl of Dentistry	Preclin Pros Tech Lab III (Fixed Pros III DDS 6474)	Consumable Materials	Flat		\$496.00	new
Schl of Nursing	Global Health through Study Abroad - Iceland	Travel/Lodging/Transport	Flat	\$831.00	\$1,083.00	30.3%
Schl of Nursing	Global Health/Study Abroad - Cuba	Travel/Lodging/Transport	Flat	\$997.00	\$912.00	-8.5%
Schl of Nursing	Global Health/Study Abroad - Guatemala clinical	Travel/Lodging/Transport	Flat	\$175.00	\$542.00	209.7%
Schl of Nursing	Global Health/Study Abroad - Vietnam	Travel/Lodging/Transport	Flat	\$1,533.00	\$1,525.00	-0.5%
Schl of Nursing	Global Health/ Study Abroad - Malawi	Travel/Lodging/Transport	Flat	\$888.00	\$1,928.00	117.1%
Schl of Nursing	Global Health/ Study Abroad - United Nations	Travel/Lodging/Transport	Flat		\$746.00	new
Schl of Nursing	Group Health Coaching Sessions	Consumable Materials	Flat	\$50.00	\$50.00	0.0%
Schl of Public Health	Executive PHAP Campus Learning Fee	Program	Flat	\$210.00	\$250.00	19.0%
Schl of Public Health	Public Health Institute	Program	PerCredit	\$25.00	\$25.00	0.0%
Schl of Public Health	Public Health Institute Field Trip Fee 1	Travel/Lodging/Transport	PerCredit	\$35.00	\$35.00	0.0%
Schl of Public Health	Public Health Institute Field Trip Fee 4	Travel/Lodging/Transport	PerCredit	\$110.00	\$110.00	0.0%

**Attachment 7:
University of Minnesota 2024-25 Tuition Plan: Miscellaneous Fees**

Campus/College	Fee Name	Terms	Credit range	Rate type	2024 Amount	2025 Amount	Percent Change
<u>Crookston</u>							
Crookston	Application Fee - UMC	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Crookston	Application Fee - UMC Study Abroad	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Crookston	Confirmation/Orientation Fee - New Students - UMC	Fall/spring	6.0 - 999.99	Flat	\$200.00	\$200.00	0.0%
Crookston	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	PerCredit	\$50.00	\$50.00	0.0%
Crookston	Installment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Crookston	Late Payment	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Crookston	NSF Check	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Crookston	Stop Payment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$10.00	\$10.00	0.0%
Crookston	Late Registration - Weeks 1 & 2	Fall/spring	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Crookston	Late Registration - Week 3	Fall/spring	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Crookston	Academic Records Fee - Degree/Certificate	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Crookston	Academic Records Fee - Non-Degree	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Crookston	Official Transcript Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Crookston	Domestic Priority Shipping Fee for Official Documents	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Crookston	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Crookston	Course Works Complete	Fall/spring	0.05-999.99	Flat		\$279.00	new
Crookston	Course Works Select	Fall/spring	0.05-999.99	Variable	\$250.00	\$0.00-\$500.00	new
Crookston	Technology Access - Late Return	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Crookston	Technology Access - Weekly Rental	Fall/spring/summer	0.05 - 999.99	Flat	\$31.00	\$31.00	0.0%
Crookston	Technology Access - Daily Rental	Fall/spring/summer	0.05 - 999.99	Flat	\$10.00	\$10.00	0.0%
Crookston	Technology Access - Insurance Deduction	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Crookston	Confirmation Deposit - Study Abroad	Fall/spring/summer	0.05 - 999.99	Flat	\$400.00	\$400.00	0.0%
Crookston	Senior Citizen Fee In Lieu of Tuition	Fall/spring/summer	0.05-999.99	PerCredit	\$10.00	\$20.00	100.0%
Crookston	International Student Academic Fee *	Fall/spring	0.05 - 5.99	Flat	\$125.00	\$130.00	4.0%
Crookston	International Student Academic Fee *	Fall/spring	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
Crookston	International Student Academic Fee *	Summer	0.05 - 2.99	Flat	\$62.50	\$65.00	4.0%
Crookston	International Student Academic Fee *	Summer	3.00 - 5.99	Flat	\$125.00	\$130.00	4.0%
Crookston	International Student Academic Fee *	Summer	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
<u>Duluth</u>							
Duluth	Application Fee - UMD Undergrad Domestic	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Duluth	Application Fee - UMD Undergrad International	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Duluth	Application Fee - Study Abroad	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Duluth	Confirmation/Orientation Fee - NAS & IUT Students	Fall/spring	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Duluth	Confirmation/Orientation Fee - Freshman (NHS)	Fall/spring	0.05 - 999.99	Flat	\$175.00	\$175.00	0.0%
Duluth	Credit by Exam (per credit)	Fall/spring/summer	1.0 - 999.99	PerCredit	\$50.00	\$50.00	0.0%
Duluth	Installment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Duluth	Late Payment	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Duluth	NSF Check	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Duluth	Stop Payment	Fall/spring/summer	0.05 - 999.99	Flat	\$10.00	\$10.00	0.0%
Duluth	Late Registration - Weeks 1 & 2	Fall/spring	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Duluth	Late Registration - Week3	Fall/spring	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Duluth	Academic Records Fee - Degree & Certificate	Fall/spring/summer	0.05 - 999.102	Flat	\$150.00	\$150.00	0.0%
Duluth	Academic Records Fee-NonDegree	Fall/spring/summer	0.05 - 999.100	Flat	\$75.00	\$75.00	0.0%
Duluth	Official Transcript Fee	Fall/spring/summer	0.05 - 999.103	Flat	\$15.00	\$15.00	0.0%
Duluth	Domestic Priority Shipping Fee for Official Documents	Fall/spring/summer	0.05 - 999.104	Flat	\$15.00	\$15.00	0.0%
Duluth	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Duluth	Course Works Complete	Fall/spring	0.05-999.99	Flat		\$279.00	new
Duluth	Course Works Select	Fall/spring	0.05-999.99	Variable	\$250.00	\$0.00-\$500.00	new
Duluth	Transportation Sustainability Fee	Fall/spring	6.00 - 999.99	Flat	\$18.00	\$18.00	0.0%
Duluth	CEHSP Post Baccalaureate Evaluation	Fall/spring/summer	0.05 - 999.99	Flat	\$31.00	\$31.00	0.0%
Duluth	Student Teaching Outside Area	Fall/spring/summer	0.05 - 2.99	Flat	\$103.00	\$103.00	0.0%
Duluth	Student Teaching Outside Area	Fall/spring/summer	3.0 - 5.99	Flat	\$206.00	\$206.00	0.0%
Duluth	Student Teaching Outside Area	Fall/spring/summer	6.0 - 8.99	Flat	\$309.00	\$309.00	0.0%
Duluth	Student Teaching Outside Area	Fall/spring/summer	9.0 - 11.99	Flat	\$412.00	\$412.00	0.0%
Duluth	Student Teaching Outside Area	Fall/spring/summer	12.0 - 999.99	Flat	\$618.00	\$618.00	0.0%
Duluth	Duluth Athletics/Athletic Facilities Fee	Fall/Spring	6.0 - 999.99	Flat	\$105.00	\$108.00	2.9%
Duluth	Senior Citizen Fee In Lieu of Tuition	Fall/spring/summer	0.05-999.99	PerCredit	\$10.00	\$20.00	100.0%
Duluth	International Student Support Services	Fall/Spring	0.05 - 999.99	Flat	\$200.00	\$204.00	2.0%
Duluth	International Student Support Services	Summer	0.05 - 999.99	Flat	\$78.00	\$78.00	0.0%
Duluth	International Student Academic Fee	Fall/spring	0.05 - 5.99	Flat	\$125.00	\$130.00	4.0%
Duluth	International Student Academic Fee	Fall/spring	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
Duluth	International Student Academic Fee	Summer	0.05 - 2.99	Flat	\$62.50	\$65.00	4.0%
Duluth	International Student Academic Fee	Summer	3.00 - 5.99	Flat	\$125.00	\$130.00	4.0%
Duluth	International Student Academic Fee	Summer	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%

**Attachment 7:
University of Minnesota 2024-25 Tuition Plan: Miscellaneous Fees**

Campus/College	Fee Name	Terms	Credit range	Rate type	2024 Amount	2025 Amount	Percent Change
Morris							
Morris	Application Fee - UMM Electronic	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Morris	Application Fee - UMM Paper	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Morris	Application Fee - UMM Study Abroad	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Morris	Confirmation/Orientation Fee - Freshmen - UMM	Fall/spring/summer	0.05 - 999.99	Flat	\$175.00	\$200.00	14.3%
Morris	Confirmation/Orientation Fee - Transfers - UMM	Fall/spring/summer	0.05 - 999.99	Flat	\$175.00	\$200.00	14.3%
Morris	Credit by Exam	Fall/spring/summer	0.05-999.99	Flat	\$50.00	\$50.00	0.0%
Morris	Welcome Week Fee	Fall	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Morris	Installment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Morris	Late Payment	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Morris	NSF Check	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Morris	Stop Payment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$10.00	\$10.00	0.0%
Morris	Late Registration - Weeks 1 & 2	Fall/spring	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Morris	Late Registration - Week 3	Fall/spring	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Morris	Academic Records Fee - Degree & Certificate	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Morris	Academic Records Fee-NonDegree	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Morris	Official Transcript Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Morris	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Morris	Course Works Complete	Fall/spring	0.05-999.99	Flat		\$279.00	new
Morris	Course Works Select	Fall/spring	0.05-999.99	Variable	\$250.00	\$0.00-\$500.00	new
Morris	Key Deposit/Lost Key/Recore Fee (per core)	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Morris	Rental of Musical Instrument	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Morris	Rental of Space/Purchase of Storage Container	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Morris	Chemistry Lab Equipment Breakage Fee (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$5.00 - \$200.00	\$5.00 - \$200.00	0.0%
Morris	Airfare Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$100 - \$1,500	\$100 - \$1,500	0.0%
Morris	International Student Support Services	Fall/spring/summer	0.05 - 999.99	Flat	\$300.00	\$300.00	0.0%
Morris	National Student Exchange Program - UMM	Fall/spring/summer	0.05 - 999.99	Flat	\$230.00	\$230.00	0.0%
Morris	Nonaffiliated Study Abroad Program Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Morris	Senior Citizen Fee In Lieu of Tuition	Fall/spring/summer	0.05-999.99	PerCredit	\$10.00	\$20.00	100.0%
Morris	International Student Academic Fee	Fall/spring	0.05 - 5.99	Flat	\$125.00	\$130.00	4.0%
Morris	International Student Academic Fee	Fall/spring	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
Morris	International Student Academic Fee	Summer	0.05 - 2.99	Flat	\$62.50	\$65.00	4.0%
Morris	International Student Academic Fee	Summer	3.00 - 5.99	Flat	\$125.00	\$130.00	4.0%
Morris	International Student Academic Fee	Summer	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
Morris	Athletics Materials/Travel Fee (varies by sport)	Fall/spring/summer	0.05 - 999.99	Flat	\$0.00 - \$1200.00	\$0.00 - \$1200.00	0.0%
Rochester							
Rochester	Application Fee Online UMR	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Rochester	Confirmation/Deposit - New Students	Fall/spring/summer	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Rochester	Confirmation/Housing Deposit Fee - All Students - UMR	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00-\$125.00	\$50.00-\$125.00	0.0%
Rochester	Credit by Exam Fee UMR (per credit)	Fall/spring/summer	0.05 - 999.99	PerCredit	\$50.00	\$50.00	0.0%
Rochester	Academic Records Fee - Degree & Certificate	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Rochester	Academic Records Fee - Non-Degree	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Rochester	Official Transcript Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Rochester	Domestic Priority Shipping Fee for Official Documents	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Rochester	U Card Replacement Fee UMR	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Rochester	Course Works Complete	Fall/spring	0.05-999.99	Flat		\$279.00	new
Rochester	Course Works Select	Fall/spring	0.05-999.99	Variable	\$250.00	\$0.00-\$500.00	new
Rochester	Loss/Damage - UMR Student Housing (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$5.00 - \$1,000.00	\$5.00 - \$1,000.00	0.0%
Rochester	120 Day Bus Pass - UMR	Fall/spring/summer	0.05 - 999.99	Flat	\$80.00	\$80.00	0.0%
Rochester	Capstone Program Background Check (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$25.00 - \$60.00	\$25.00 - \$60.00	0.0%
Rochester	National Student Exchange Program - UMR	Fall/spring/summer	0.05 - 999.99	Flat	\$200.00	\$200.00	0.0%
Rochester	Living Learning Community Programming	Fall/spring/summer	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Rochester	Math Placement Assessment	Fall/spring/summer	0.05 - 999.99	Flat	\$25.00	\$25.00	0.0%
Rochester	Printing Charges Beuond Initial Allowance	Fall/spring/summer	0.05 - 999.99	Flat	\$25.00	\$25.00	0.0%
Twin Cities							
Auxiliary Services	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Auxiliary Services	Course Works Complete	Fall/spring	0.05-999.99	Flat		\$279.00	new
Auxiliary Services	Course Works Select	Fall/spring	0.05-999.99	Variable	\$250.00	\$0.00-\$500.00	new
Auxiliary Services	UMTC Transportation and Safety Fee	Fall/spring	0.05 - 999.99	Flat	\$73.00	\$74.00	1.4%
Auxiliary Services	UMTC Transportation and Safety Fee	summer	0.05 - 999.99	Flat	\$28.00	\$29.00	3.6%
Carlson Schl of Mgmt	CSOM Application Fee - MBA	Fall/spring	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Carlson Schl of Mgmt	IBUS Application Fee - IBUS Study Abroad	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Carlson Schl of Mgmt	IBUS Application Fee - IBUS Self-Designated	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - Exec MBA	Fall/spring/summer	0.05 - 999.99	Flat	\$750.00	\$200.00	-73.3%
Carlson Schl of Mgmt	CSOM Deposit - MSFIN	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - Full Time MBA	Fall/spring/summer	0.05 - 999.99	Flat	\$1,500.00	\$1,500.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - Full Time MSBA	Fall/spring/summer	0.05 - 999.99	Flat	\$1,500.00	\$1,500.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - HRIR	Fall/spring/summer	0.05 - 999.99	Flat	\$250.00	\$250.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - MSMK	Fall/spring/summer	0.05 - 999.99	Flat		\$1,000.00	new
Carlson Schl of Mgmt	CSOM Deposit - MSSCM	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - Online MBA	Fall/spring/summer	0.05 - 999.99	Flat	\$200.00	\$200.00	0.0%
Carlson Schl of Mgmt	CSOM Deposit - Part Time MAcc	Fall/spring/summer	0.05 - 999.99	Flat		\$500.00	new
Carlson Schl of Mgmt	CSOM Deposit - Part Time MBA	Fall/spring/summer	0.05 - 999.99	Flat	\$200.00	\$200.00	0.0%

**Attachment 7:
University of Minnesota 2024-25 Tuition Plan: Miscellaneous Fees**

Campus/College	Fee Name	Terms	Credit range	Rate type	2024 Amount	2025 Amount	Percent Change
Carlson Schl of Mgmt	CSOM Deposit - Part Time MBT	Fall/spring/summer	0.05 - 999.99	Flat		\$200.00	new
Carlson Schl of Mgmt	CSOM Deposit - Postbaccalaureate Certificates	Fall/spring/summer	0.05 - 999.99	Flat		\$200.00	new
Carlson Schl of Mgmt	CSOM Credit by Exam	Fall/spring/summer	0.05 - 999.99	Per credit	\$50.00	\$50.00	0.0%
Carlson Schl of Mgmt	Women in Business Membership Fee/Dues	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Carlson Schl of Mgmt	Medical Industry MBA Years 1&2 - Partnership with JointShare - Fee in Lieu of Tuition - Annual Rate	Fall/spring/summer	0.05 - 999.99	Flat	\$14,766.00	\$14,366.00	-2.7%
Carlson Schl of Mgmt	IBUS Cancellation Fee - Carlson Study Abroad Program	Fall/spring/summer	0.05 - 999.99	Variable	\$0.00 - \$5,800.00	\$0.00 - \$5,800.00	0.0%
Col of Biological Sciences	Room & Board - Itasca	Fall/spring/summer	0.05 - 999.99	Variable	\$258.00 - \$1,464.00	\$248.00 - \$1,464.00	0.0%
Col of Continuing & Prof Stud	English Language Proficiency Testing	Fall/spring/summer	0.05 - 999.99	Flat	\$45.00	\$45.00	0.0%
Col of Continuing & Prof Stud	IBH/ADDC Background Check Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$42.00	\$42.00	0.0%
Col of Design	Studio Usage - DESGN	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Col of Design	Key Deposit - DESGN	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Col of Design	Locker Deposit - DESGN	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Col of Design	Bobbin Case Replacement Fee - DESGN	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Col of Ed & Human Devel	OLPD Admin Licensure - Initial	Fall/spring/summer	0.05 - 999.99	Flat	\$550.00	\$550.00	0.0%
Col of Ed & Human Devel	OLPD Admin Licensure - Additional	Fall/spring/summer	0.05 - 999.99	Flat	\$275.00	\$275.00	0.0%
Col of Ed & Human Devel	National Student Exchange Airfare	Fall/spring/summer	0.05 - 999.99	Variable	\$100.00 - \$1,500.00	\$100.00 - \$1,500.00	0.0%
Col of Food, Ag, & Nat Rsrc Sci	Dietetic Internship	Fall/spring	0.05 - 999.99	Flat	\$8,500.00	\$8,500.00	0.0%
Col of Liberal Arts	Art- Regis Center Locker Rental (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$10.00 - \$50.00	\$10.00 - \$50.00	0.0%
Col of Liberal Arts	Art - Equipment Repair & Replacement	Fall/spring/summer	0.05 - 999.99	Variable	\$10.00 - \$3,500.00	\$10.00 - \$3,500.00	0.0%
Col of Liberal Arts	Art - Late Equipment	Fall/spring/summer	0.05 - 999.99	Variable	\$5.00 - \$25.00	\$5.00 - \$25.00	0.0%
Col of Liberal Arts	Marching Band - Instrument & Uniform Equip Maintenance Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$55.00	\$55.00	0.0%
Col of Liberal Arts	Marching Band - Instrument & Uniform - Repairs over Allowance	Fall/spring/summer	0.05 - 999.99	Variable	\$2.00 - \$200.00	\$2.00 - \$200.00	0.0%
Col of Liberal Arts	Marching/Pep Band - Apparel	Fall/spring/summer	0.05 - 999.99	Variable	\$2.00 - \$60.00	\$2.00 - \$65.00	8.3%
Col of Liberal Arts	Marching/Pep Band - Late Return Instrument/Uniform	Fall/spring/summer	0.05 - 999.99	Flat	\$25.00	\$25.00	0.0%
Col of Liberal Arts	Music - Locker Rental (range)	Fall/spring	0.05 - 999.99	Variable	\$25.00 - \$55.00	\$25.00 - \$55.00	0.0%
Col of Liberal Arts	Music - Locker Late Checkout & Cleaning	Fall/spring	0.05 - 999.99	Variable	\$15.00 - \$45.00	\$15.00 - \$45.00	0.0%
Col of Liberal Arts	Music - Practice Rm Rental (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$25.00 - \$290.00	\$34.00-\$298.00	2.8%
Col of Liberal Arts	Music - Ultan Recital Hall Rental	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Col of Liberal Arts	Music - Rental Instrument-Repair/Maintenance	Fall/spring/summer	0.05 - 999.99	Variable	\$9.00 - \$150.00	\$12.00-\$180.00	20.0%
Col of Liberal Arts	Music - Instrument Rental Late Return Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$25.00	\$25.00	0.0%
Col of Liberal Arts	Music - Lost Ensemble Music (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$25.00 - \$200.00	\$25.00 - \$200.00	0.0%
Col of Liberal Arts	Music - Practice Rm Lost Key	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Col of Liberal Arts	Music - Recital Fee	Fall/spring/summer	0.05 - 999.99	Variable	\$35.00 - \$140.00	\$35.00 - \$140.00	0.0%
Col of Liberal Arts	Music - Choir Apparel Fee (range)	Fall/spring/summer	0.05 - 999.99	Flat	\$1.00 - \$80.00	\$1.00 - \$80.00	0.0%
Col of Liberal Arts	Key Deposit - Anthropology	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Col of Liberal Arts	ACTFL Exam (range)	Fall/spring/summer	0.05 - 999.99	Variable	\$31.00 - \$208.00	\$31.00 - \$208.00	0.0%
Col of Liberal Arts	Individual Language Assessment (ILA)/ LPE Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$30.00	\$30.00	0.0%
Col of Liberal Arts	Language Proficiency Exam - Screening	Fall/spring/summer	0.1 - 999.0	Flat	\$25.00	\$25.00	0.0%
Col of Liberal Arts	Credit by Exam	Fall/spring/summer	0.05 - 999.99	Per credit	\$50.00	\$50.00	0.0%
Col of Liberal Arts	CLA - OIT Late Equipment	Fall/spring/summer	0.05 - 999.99	Variable	\$5.00 - \$25.00	\$5.00 - \$25.00	0.0%
Col of Pharmacy	Confirmation Deposit Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Col of Pharmacy	Application Processing Fee - Occ Therapy/Medical Lab Sci	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Col of Pharmacy	Admission Confirmation Fee - Occupational Therapy Program	Fall/spring/summer	0.05 - 999.99	Flat	\$250.00	\$250.00	0.0%
Col of Pharmacy	Lab, Simulation & Practicum - Occupational Therapy Doctorate	Fall/spring/summer	0.05 - 999.100	Flat	\$150.00	\$150.00	0.0%
Col of Pharmacy	The Medical Laboratory Sciences Equipment Loss/Damage Fee	Fall/spring/summer	0.05 - 999.99	Variable	\$50.00 - \$1,000.00	\$50.00 - \$1,000.00	0.0%
Col of Sci & Engineering	Confirmation Deposit - MnRI	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Sci & Engineering	Late Capstone - MOT	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Sci & Engineering	Late Capstone - MDI	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Sci & Engineering	Late Capstone - MSST	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Col of Sci & Engineering	Program Fee - MOT Year 1	Fall/spring	0.05 - 999.99	Flat	\$1,775.00	\$1,775.00	0.0%
Col of Sci & Engineering	Program Fee - MOT Year 2	Fall/spring	0.05 - 999.99	Flat	\$1,775.00	\$1,775.00	0.0%
Col of Sci & Engineering	CSE Anderson Labs Materials Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$5.00	\$5.00	0.0%
Col of Veterinary Med	Application Fee - DVM Program	Fall/spring/summer	0.05 - 999.99	Variable	\$85.00 - \$135.00	\$85.00 - \$135.00	0.0%
Col of Veterinary Med	Confirmation Fee - DVM Program	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Executive VP & Provost	National Student Exchange Orientation	Fall/spring/summer	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Executive VP & Provost	National Student Exchange Program	Fall/spring/summer	0.05 - 999.99	Flat	\$225.00	\$225.00	0.0%
Global Prog & Strategy All	MN Semester Study Abroad	Fall/spring	0.05 - 999.99	Flat	\$14,075.00	\$14,330.00	1.8%
Global Prog & Strategy All	MN Semester Study Abroad	Summer	6.00-6.99	Flat		\$6,000.00	new

**Attachment 7:
University of Minnesota 2024-25 Tuition Plan: Miscellaneous Fees**

Campus/College	Fee Name	Terms	Credit range	Rate type	2024 Amount	2025 Amount	Percent Change
Global Prog & Strategy All	MN Semester Study Abroad	Summer	7.00-7.99	Flat		\$6,558.00	new
Global Prog & Strategy All	MN Semester Study Abroad	Summer	8.00-8.99	Flat		\$7,116.00	new
Global Prog & Strategy All	MN Semester Study Abroad	Summer	9.00-9.99	Flat		\$7,673.00	new
Global Prog & Strategy All	MN Semester Study Abroad	Summer	10.00-10.99	Flat		\$8,231.00	new
Global Prog & Strategy All	International Sponsored Student Fee	Fall/spring	0.05 - 999.99	Flat	\$470.00	\$470.00	0.0%
Global Prog & Strategy All	International Sponsored Student Fee	Summer	0.05 - 999.99	Flat	\$250.00	\$250.00	0.0%
Global Prog & Strategy All	International Student Support Services	Fall/spring	0.05 - 999.99	Flat	\$270.00	\$280.00	3.7%
Global Prog & Strategy All	International Student Support Services	Summer	0.05 - 999.99	Flat	\$150.00	\$156.00	4.0%
Global Prog & Strategy All	International Student Engagement Fee	Fall/spring	0.05 - 999.99	Flat	\$16.00	\$18.00	12.5%
Global Prog & Strategy All	International Student Engagement Fee	Summer	0.05 - 999.99	Flat	\$10.00	\$12.00	20.0%
Graduate School	Application Fee - GRAD - Re-Admission/Change of Status	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Graduate School	Application Fee - GRAD (domestic)	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Graduate School	Application Fee - GRAD (International)	Fall/spring/summer	0.05 - 999.99	Flat	\$95.00	\$95.00	0.0%
Humphrey Schl of Public Affr	International Fellow Orientation/First Year	Fall/spring/summer	0.05 - 999.99	Flat	\$1,000.00	\$1,000.00	0.0%
Law School	Application - LAW	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Law School	Application - LLM - Law School	Fall/spring/summer	0.05 - 999.99	Flat	\$70.00	\$70.00	0.0%
Law School	Confirmation - LAW	Fall/spring/summer	0.05 - 999.99	Flat	\$750.00	\$750.00	0.0%
Law School	Confirmation - LLM	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Law School	Locker Rental - Law	Fall/spring/summer	0.05 - 999.99	Flat	\$11.00	\$11.00	0.0%
Medical School	Application Fee - MED (Duluth)	Fall/spring/summer	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Medical School	Application Fee - MED (Twin Cities)	Fall/spring/summer	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Medical School	Confirmation Fee - MED - Mortuary Science	Fall/spring/summer	0.05 - 999.99	Flat	\$95.00	\$95.00	0.0%
Schl of Dentistry	Application - DENT - DDS	Fall/spring/summer	0.05 - 999.99	Flat	\$85.00	\$85.00	0.0%
Schl of Dentistry	Application - DENT - Dental Therapy	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Schl of Dentistry	Application - DENT - PASS	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Schl of Dentistry	Confirmation Fee - DENT - DDS	Fall/spring/summer	0.05 - 999.99	Flat	\$1,500.00	\$1,500.00	0.0%
Schl of Dentistry	Confirmation Fee - DENT - Dental Hygiene	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Schl of Dentistry	Confirmation Fee - DENT - Dental Therapy	Fall/spring/summer	0.05 - 999.99	Flat	\$750.00	\$750.00	0.0%
Schl of Dentistry	Confirmation Fee - DENT - Endontic	Fall/spring/summer	0.05 - 999.99	Flat	\$2,000.00	\$2,000.00	0.0%
Schl of Dentistry	Confirmation Fee - DENT - PASS	Fall/spring/summer	0.05 - 999.99	Flat	\$5,000.00	\$5,000.00	0.0%
Schl of Dentistry	Instrument Usage/Material - Dental Hygiene	Fall/spring	0.05 - 999.99	Flat	\$861.00	\$861.00	0.0%
Schl of Dentistry	Instrument Usage/Material - Dental Hygiene	Summer	0.05 - 999.99	Flat	\$517.00	\$517.00	0.0%
Schl of Dentistry	Instrument Usage/Material - Dental Therapy - Grad	Fall/spring	0.05 - 999.99	Flat	\$2,137.00	\$2,137.00	0.0%
Schl of Dentistry	Instrument Usage/Material - Dental Therapy - Grad	Summer	0.05 - 999.99	Flat	\$1,062.00	\$1,062.00	0.0%
Schl of Dentistry	Instrument Usage/Materials - DDS1,2,3,4,5,PASS 3,4	Fall/spring	0.05 - 999.99	Flat	\$2,137.00	\$2,137.00	0.0%
Schl of Dentistry	Instrument Usage/Materials - Endo(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	Flat	\$1,424.00	\$1,614.00	13.3%
Schl of Dentistry	Instrument Usage/Materials - DDS,2,3,4,5, PASS 3,4	Summer	0.05 - 999.99	Flat	\$1,062.00	\$1,062.00	0.0%
Schl of Dentistry	Instrument Usage/Materials - Ortho(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	Flat		\$766.00	new
Schl of Dentistry	Instrument Usage/Materials - Perio(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	Flat	\$726.00	\$795.00	9.5%
Schl of Dentistry	Instrument Usage/Materials - Prosth(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	Flat	\$1,028.00	\$1,490.00	44.9%
Schl of Dentistry	Instrument Usage/Materials - TMD(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	Flat		\$961.00	new
Schl of Dentistry	Overgarments - Ortho (Grad and Certificate)	Fall/spring	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Schl of Nursing	Confirmation - NURSG - MN, PhD, DNP	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Schl of Nursing	Confirmation - NURSG - Baccalaureate	Fall/spring/summer	0.05 - 999.99	Flat	\$500.00	\$500.00	0.0%
Schl of Nursing	Lab, Simulation & Practicum - MN & DNP	Fall/spring/summer	0.05 - 999.99	Flat	\$700.00	\$700.00	0.0%
Schl of Nursing	Lab, Simulation & Practicum - Baccalaureate	Fall/spring	0.05 - 999.99	Flat	\$700.00	\$700.00	0.0%
Schl of Public Health	SPH Admission Deposit	Fall/spring/summer	0.05 - 999.99	Flat	\$250.00	\$250.00	0.0%
Student Affairs	Career Assessments (range)	Fall/spring/summer	0.05 - 999.99	Flat	\$11.00 - \$40.00	\$12.00 - \$44.00	10.0%
Student Affairs	Dental Insurance - TC - Advanced Dental Care Option	Fall/spring	0.05 - 999.99	Flat	\$492.24	\$492.24	0.0%
Student Affairs	Dental Insurance - UMC - Advanced Dental Care Option	Fall/spring	0.05 - 999.99	Flat	\$492.24	\$492.24	0.0%
Student Affairs	Dental Insurance - UMD - Advanced Dental Care Option	Fall/spring	0.05 - 999.99	Flat	\$492.24	\$492.24	0.0%
Student Affairs	Dental Insurance - UMM - Advanced Dental Care Option	Fall/spring	0.05 - 999.99	Flat	\$492.24	\$492.24	0.0%
Student Affairs	Health Plan - TC	Fall/spring	6.0 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - TC	Summer	3.0 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - TC - AHC	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - TC - AHC	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - TC - Dental Res/Fellow	Fall/spring	0.05 - 999.99	Flat	\$253.30	\$293.80	16.0%
Student Affairs	Health Plan - TC - Dental Res/Fellow	Summer	0.05 - 999.99	Flat	\$101.32	\$117.52	16.0%
Student Affairs	Health Plan - TC - GA	Fall/spring/summer	0.05 - 999.99	Flat	\$195.47	\$195.47	0.0%
Student Affairs	Health Plan - TC - BH Group Extended Coverage Non-SSF Eligible	Fall/spring/summer	0.05 - 5.99	Flat	\$152.06	\$162.99	7.2%
Student Affairs	Health Plan - TC - BH Group Extended Coverage	Fall/spring	0.05 - 5.99	Flat	\$152.06	\$162.99	7.2%

**Attachment 7:
University of Minnesota 2024-25 Tuition Plan: Miscellaneous Fees**

Campus/College	Fee Name	Terms	Credit range	Rate type	2024 Amount	2025 Amount	Percent Change
Student Affairs	Health Plan - TC - BH Group Extended Coverage	Summer	0.05 - 5.99	Flat	\$152.06	\$162.99	7.2%
Student Affairs	Health Plan - TC -International Students	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - TC -International Students	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMC	Fall/spring	6.0 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMC	Summer	3.0 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMC - International Students	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMC - International Students	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMD	Fall/spring	6.0 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMD	Summer	3.0 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMD - AHC	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMD - AHC	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMD - Graduate Assistant	Fall/spring/summer	0.05 - 999.99	Flat	\$195.47	\$195.47	0.0%
Student Affairs	Health Plan - UMD - International Students	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMD - International Students	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMM	Fall/spring	6.0 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMM	Summer	3.0 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Health Plan - UMM - International Students	Fall/spring	0.05 - 999.99	Flat	\$1,795.00	\$1,795.00	0.0%
Student Affairs	Health Plan - UMM - International Students	Summer	0.05 - 999.99	Flat	\$915.00	\$915.00	0.0%
Student Affairs	Long-Term Disability - TC - AHC	Fall/spring	0.05 - 999.99	Flat	\$50.82	\$50.82	0.0%
Student Affairs	Long-Term Disability - TC -DENT	Fall/spring	0.05 - 999.99	Flat	\$46.75	\$46.75	0.0%
Student Affairs	Long-Term Disability - TC -DENT	Summer	0.05 - 999.99	Flat	\$18.70	\$18.70	0.0%
Student Affairs	Long-Term Disability - UMD - AHC	Fall/spring	0.05 - 999.99	Flat	\$50.82	\$50.82	0.0%
Undergraduate Education	Application Fee - TC Undergrad	Fall/spring	0.05 - 999.99	Flat	\$55.00	\$55.00	0.0%
Undergraduate Education	Confirmation/Orientation Fee - TC Freshman	Fall/spring	0.05 - 999.99	Flat	\$325.00	\$325.00	0.0%
Undergraduate Education	Conf/Orient - TC Freshman - Financial Hardship	Fall/spring	0.05 - 999.99	Flat	\$200.00	\$200.00	0.0%
Undergraduate Education	Confirmation/Orientation Fee - TC Transfer	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Undergraduate Education	Conf/Orient - TC Transfer - Financial Hardship	Fall/spring/summer	0.05 - 999.99	Flat	\$90.00	\$90.00	0.0%
Undergraduate Education	Installment/Rebiling Fee	Fall/spring	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Undergraduate Education	Late Payment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$40.00	\$40.00	0.0%
Undergraduate Education	Returned Payment Fee (NSF)	Fall/spring/summer	0.05 - 999.99	Flat	\$20.00	\$20.00	0.0%
Undergraduate Education	Stop Payment Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$10.00	\$10.00	0.0%
Undergraduate Education	Late Registration - Weeks 1 & 2	Fall/spring	0.05 - 999.99	Flat	\$50.00	\$50.00	0.0%
Undergraduate Education	Late Registration - Week 3	Fall/spring	0.05 - 999.99	Flat	\$100.00	\$100.00	0.0%
Undergraduate Education	Academic Records Fee - Degree & Certificate	Fall/spring/summer	0.05 - 999.99	Flat	\$150.00	\$150.00	0.0%
Undergraduate Education	Academic Records Fee-NonDegree	Fall/spring/summer	0.05 - 999.99	Flat	\$75.00	\$75.00	0.0%
Undergraduate Education	Official Transcript Fee	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Undergraduate Education	Domestic Priority Shipping Fee for Official Documents	Fall/spring/summer	0.05 - 999.99	Flat	\$15.00	\$15.00	0.0%
Undergraduate Education	International Student Academic Fee	Fall/spring	0.05 - 5.99	Flat	\$125.00	\$130.00	4.0%
Undergraduate Education	International Student Academic Fee	Fall/spring	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
Undergraduate Education	International Student Academic Fee	Summer	0.05 - 2.99	Flat	\$62.50	\$65.00	4.0%
Undergraduate Education	International Student Academic Fee	Summer	3.00 - 5.99	Flat	\$125.00	\$130.00	4.0%
Undergraduate Education	International Student Academic Fee	Summer	6.00 - 999.99	Flat	\$250.00	\$260.00	4.0%
University Finance	Senior Citizen Fee In Lieu of Tuition	Fall/spring/summer	0.05-999.99	PerCredit	\$10.00	\$20.00	100.0%
University Finance	Capital Enhancement Fee for Student Life	Fall/spring	6.0 - 999.99	Flat	\$75.00	\$75.00	0.0%
University Finance	Stadium Fee	Fall/spring	6.0 - 999.99	Flat	\$6.00	\$6.00	0.0%

**Attachment 8:
University of Minnesota 2024-2025 Academic Fees**

Campus/College	Fee Name	Terms	Credit range	2024 Amount	2025 Amount	Percent Change
Crookston						
Crookston	Campus Fee - UMC - Technology Access	Fall/spring/summer	0.05 - 999.99	\$250.00	\$250.00	0.0%
Crookston	Durable Goods - Computer/Notebook	Fall/spring	6.0 - 999.99	\$275.00	\$275.00	0.0%
Duluth						
Duluth	Collegiate Fee - UMD - CEHSP	Fall/spring	0.05 - 5.99	\$142.00	\$147.00	3.5%
Duluth	Collegiate Fee - UMD - CEHSP	Fall/spring	6.0 - 999.99	\$284.00	\$294.00	3.5%
Duluth	Collegiate Fee - UMD - CEHSP	Summer	0.05 - 2.99	\$71.00	\$73.50	3.5%
Duluth	Collegiate Fee - UMD - CEHSP	Summer	3.0 - 999.99	\$142.00	\$147.00	3.5%
Duluth	Collegiate Fee - UMD - CAHSS	Fall/spring	0.05 - 5.99	\$174.50	\$178.50	2.3%
Duluth	Collegiate Fee - UMD - CAHSS	Fall/spring	6.0 - 999.99	\$349.00	\$357.00	2.3%
Duluth	Collegiate Fee - UMD - CAHSS	Summer	0.05 - 2.99	\$87.25	\$89.25	2.3%
Duluth	Collegiate Fee - UMD - CAHSS	Summer	3.0 - 999.99	\$174.50	\$178.50	2.3%
Duluth	Collegiate Fee - UMD - LSBE	Fall/spring	0.05 - 5.99	\$132.50	\$139.00	4.9%
Duluth	Collegiate Fee - UMD - LSBE	Fall/spring	6.0 - 999.99	\$265.00	\$278.00	4.9%
Duluth	Collegiate Fee - UMD - LSBE	Summer	0.05 - 2.99	\$66.25	\$69.50	4.9%
Duluth	Collegiate Fee - UMD - LSBE	Summer	3.0 - 999.99	\$132.50	\$139.00	4.9%
Duluth	Collegiate Fee - UMD - SCSE	Fall/spring	0.05 - 5.99	\$156.00	\$160.00	2.6%
Duluth	Collegiate Fee - UMD - SCSE	Fall/spring	6.0 - 999.99	\$312.00	\$320.00	2.6%
Duluth	Collegiate Fee - UMD - SCSE	Summer	0.05 - 2.99	\$78.00	\$80.00	2.6%
Duluth	Collegiate Fee - UMD - SCSE	Summer	3.0 - 999.99	\$156.00	\$160.00	2.6%
Duluth	Collegiate Fee - UMD - UStu	Fall/spring	0.05 - 5.99	\$101.00	\$105.00	4.0%
Duluth	Collegiate Fee - UMD - UStu	Fall/spring	6.0 - 999.99	\$202.00	\$210.00	4.0%
Duluth	Collegiate Fee - UMD - UStu	Summer	0.05 - 2.99	\$50.50	\$52.50	4.0%
Duluth	Collegiate Fee - UMD - UStu	Summer	3.0 - 999.99	\$101.00	\$105.00	4.0%
Morris						
Morris	Campus Fee - UMM	Fall/spring	0.05 - 5.99	\$81.00	\$82.50	1.9%
Morris	Campus Fee - UMM	Fall/spring	6.0 - 999.99	\$162.00	\$165.00	1.9%
Morris	Campus Fee - UMM	Summer	0.05 - 999.99	\$81.00	\$82.50	1.9%
Rochester						
Rochester	Campus Fee - UMR	Fall/spring/summer	0.05 - 5.99	\$97.50	\$102.00	4.6%
Rochester	Campus Fee - UMR	Fall/spring/summer	6.0 - 999.99	\$195.00	\$204.00	4.6%
Twin Cities						
Academic Clinical Affairs, Ofc	Collegiate Fee	Fall/spring/summer	0.05 - 5.99	\$92.50	\$97.00	4.9%
Academic Clinical Affairs, Ofc	Collegiate Fee	Fall/spring/summer	6.0 - 999.99	\$185.00	\$194.00	4.9%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Fall/spring	0.05 - 8.99	\$290.00	\$303.00	4.5%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Fall/spring	9.0 - 999.99	\$580.00	\$606.00	4.5%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Summer	0.05 - 5.99	\$145.00	\$151.50	4.5%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Summer	6.0 - 999.99	\$290.00	\$303.00	4.5%
Col of Biological Sci	Collegiate Fee - CBS	Fall/spring	3.0 - 5.99	\$185.00	\$195.00	5.4%
Col of Biological Sci	Collegiate Fee - CBS	Fall/spring	6.0 - 999.99	\$325.00	\$340.00	4.6%
Col of Biological Sci	Collegiate Fee - CBS	Summer	3.0 - 999.99	\$185.00	\$195.00	5.4%
Col of Continuing & Prof Studies	Collegiate Fee - CCAPS	Fall/spring	0.05 - 5.99	\$95.00	\$105.00	10.5%
Col of Continuing & Prof Studies	Collegiate Fee - CCAPS	Fall/spring	6.0 - 999.99	\$190.00	\$210.00	10.5%
Col of Continuing & Prof Studies	Collegiate Fee - CCAPS	Summer	0.05 - 5.99	\$47.50	\$52.50	10.5%
Col of Continuing & Prof Studies	Collegiate Fee - CCAPS	Summer	6.0 - 999.99	\$95.00	\$105.00	10.5%
Col of Design	Collegiate Fee - DESGN	Fall/spring	0.05 - 5.99	\$200.00	\$209.00	4.5%
Col of Design	Collegiate Fee - DESGN	Fall/spring	6.0 - 999.99	\$400.00	\$418.00	4.5%
Col of Design	Collegiate Fee - DESGN	Summer	0.05 - 5.99	\$100.00	\$104.50	4.5%
Col of Design	Collegiate Fee - DESGN	Summer	6.0 - 999.99	\$200.00	\$209.00	4.5%
Col of Ed & Human Devel	Collegiate Fee - CEHD	Fall/spring/summer	1.0 - 5.99	\$95.00	\$100.00	5.3%
Col of Ed & Human Devel	Collegiate Fee - CEHD	Fall/spring/summer	6.0 - 999.99	\$190.00	\$200.00	5.3%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Fall/spring	0.05 - 5.99	\$125.00	\$162.50	30.0%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Fall/spring	6.0 - 999.99	\$250.00	\$325.00	30.0%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Summer	0.05 - 2.99	\$62.50	\$81.25	30.0%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Summer	3.0 - 999.99	\$125.00	\$162.50	30.0%
Col of Liberal Arts	Collegiate Fee - CLA	Fall/spring/summer	0.05 - 5.99	\$155.00	\$162.00	4.5%
Col of Liberal Arts	Collegiate Fee - CLA	Fall/spring/summer	6.0 - 999.99	\$315.00	\$329.00	4.4%

**Attachment 8:
University of Minnesota 2024-2025 Academic Fees**

Campus/College	Fee Name	Terms	Credit range	2024 Amount	2025 Amount	Percent Change
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog	Fall/spring	0.05 - 5.99	\$110.00	\$110.00	0.0%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog	Fall/spring	6.0 - 999.99	\$220.00	\$220.00	0.0%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog	Summer	0.05 - 5.99	\$55.00	\$55.00	0.0%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog	Summer	6.0 - 999.99	\$110.00	\$110.00	0.0%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog (CAHP)	Fall/spring/summer	0.05 - 5.99	\$92.50	\$110.00	18.9%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog (CAHP)	Fall/spring/summer	6.0 - 999.99	\$185.00	\$220.00	18.9%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - TC	Fall/spring	0.05 - 999.99	\$450.00	\$470.00	4.4%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - TC	Summer	0.05 - 999.99	\$225.00	\$235.00	4.4%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - UMD	Fall/spring	0.05 - 999.99	\$450.00	\$470.00	4.4%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - UMD	Summer	0.05 - 999.99	\$225.00	\$235.00	4.4%
Col of Sci & Engineering	Collegiate Fee - CSENG	Fall/spring	0.05 - 5.99	\$165.00	\$173.00	4.8%
Col of Sci & Engineering	Collegiate Fee - CSENG	Fall/spring	6.0 - 999.99	\$330.00	\$345.00	4.5%
Col of Sci & Engineering	Collegiate Fee - CSENG	Summer	0.05 - 2.99	\$82.50	\$87.00	5.5%
Col of Sci & Engineering	Collegiate Fee - CSENG	Summer	3.0 - 999.99	\$165.00	\$173.00	4.8%
Col of Veterinary Med	Collegiate Fee - VETMD	Fall/spring/summer	2.0 - 999.99	\$525.00	\$550.00	4.8%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Fall/spring	0.05 - 5.99	\$125.00	\$131.00	4.8%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Fall/spring	6.0 - 999.99	\$250.00	\$262.00	4.8%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Summer	0.05 - 2.99	\$37.50	\$39.50	5.3%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Summer	3.0 - 999.99	\$50.00	\$52.50	5.0%
Law School	Collegiate Fee - LAW	Fall/spring	0.05 - 5.99	\$237.50	\$248.00	4.4%
Law School	Collegiate Fee - LAW	Fall/spring	6.0 - 999.99	\$475.00	\$496.00	4.4%
Law School	Collegiate Fee - LAW	Summer	0.05 - 999.99	\$180.00	\$188.00	4.4%
Medical School	Collegiate Fee - MED Mortuary Science Program	Fall/spring/summer	0.05 - 999.99	\$50.00	\$52.25	4.5%
Medical School	Collegiate Fee - MED - Duluth Medical Students	Fall/spring	0.05 - 999.99	\$110.00	\$115.00	4.5%
Medical School	Collegiate Fee - MED - TC Medical Students	Fall/spring	0.05 - 999.99	\$110.00	\$115.00	4.5%
Schl of Dentistry	Collegiate Fee - DENT	Fall/spring/summer	0.05 - 999.99	\$207.00	\$217.00	4.8%
Schl of Dentistry	Durable Goods - Mannequin Shrouds	Fall/spring/summer	0.05 - 999.99	\$105.00	\$105.00	0.0%
Schl of Dentistry	Durable Goods - Oper/Pros Typodont-PASS	Summer	0.05 - 999.99	\$263.00	\$263.00	0.0%
Schl of Dentistry	Durable Goods - Dental Hygiene Typodonts	Fall	0.05 - 999.99		\$280.00	new
Schl of Nursing	Collegiate Fee - Nurse Anesthesia Program	Fall/spring/summer	0.05-999.99	\$457.00	\$478.00	4.6%
Schl of Nursing	Collegiate Fee - NURSG	Fall/spring/summer	0.05 - 999.99	\$250.00	\$261.00	4.4%
Schl of Public Health	Collegiate Fee - PUBHL	Fall/spring	0.05 - 5.99	\$153.00	\$160.00	4.6%
Schl of Public Health	Collegiate Fee - PUBHL	Fall/spring	6.0 - 999.99	\$228.00	\$238.00	4.4%
Schl of Public Health	Collegiate Fee - PUBHL	Summer	0.05 - 5.99	\$72.00	\$75.50	4.9%
Schl of Public Health	Collegiate Fee - PUBHL	Summer	6.0 - 999.99	\$109.00	\$114.00	4.6%

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

UNIVERSITY OF MINNESOTA

Office of the Executive Vice President and Provost

Minneapolis MN 55455-0110

*234 Morrill Hall
100 Church Street S.E.*

*Office: 612-625-0051
Fax: 612-624-3814*

April 8, 2024

To: Interim President Jeffrey Ettinger
Julie Tonneson, Interim Senior Vice President for Finance and Operations

From: Calvin D. Phillips, Vice President for Student Affairs and Dean of Students



Re: Student Services Fees Recommendations for 2024-25

Attached are the 2024-25 Student Services Fees recommendations for the University of Minnesota campuses. Each of the five campuses has its own autonomous review and recommendation process, and each is governed by a student-majority committee. Each campus Student Services Fees committee then forwards its recommendations to the appropriate chancellor or vice president, who in turn reviews and comments on these recommendations and then submits them to me.

We are forwarding these recommendations to you to forward to the Board of Regents as a section of the University budget for their review and action. The recommendations for the mandatory 2024-25 Student Services Fees for each campus are as follows:

Campus	2023-24 Semester Fee	2024-25 Semester Fee	Percentage Increase/Decrease
UMC	\$296.19	\$294.74	-0.5%
UMD	\$350.08	\$385.54	10.1%
UMM	\$515.50	\$533.00	3.4%
UMR	\$377.00	\$377.00	0.0%
UMTC*	\$507.89	\$523.47	3.1%

*UMTC does not include assessments for student governance groups

The details of the Student Services Fees recommendations submitted by each campus are attached. The University of Minnesota Crookston is recommending a -0.5% decrease. The University of Minnesota Duluth is recommending a 10.1% increase which is primarily to align the Capital Improvement Fee with the 2023 UMD Campus Plan Update and future capital needs for student services and programs. The University of Minnesota Morris is recommending a 3.4% increase, which includes increases to the Campus Activities Council, Community Engagement fee, Intramurals and Recreation, and Activity Fee. The University of Minnesota Rochester is recommending a 0.0% increase. The student services fees recommendation for the University of Minnesota Twin Cities is a 3.1% increase, which includes increases related to Student Legal Services, Boynton and Radio K and allows for a proposed 3.0% merit pool.

We want to take this opportunity to thank the Fees Committee members on each campus for their dedication and service on this very important and demanding project. Theirs is a big responsibility, one affecting nearly all students at the University, and we appreciate the commitment of the committee members to recommending fair and equitable fees that will best serve our student body.

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

**UM Crookston Student Services Fees - FY24 Actual, FY25 Proposed
Mandatory Student Service Fees per Semester (Fall & Spring). Includes student
governance. Other required fees presented with Miscellaneous Fees.**

[135A.0434] Mandatory Student Activity Fees Referendum limits student activity fee increases to 2% or less unless approved by a majority student vote.

Excluded from Statute:

- Academic
- Administrative
- Health Service
- Debt Obligations

			UMC		
			FY24	FY25	FY24-25 % Δ
1					
2					
3	Not Subject to 135A.0434 Student Activity Fees Legislation				
4	Administrative				
5	Administrative Units		\$15.50	\$13.00	
6	Intercollegiate Athletics		\$69.00	\$69.00	
7	Fitness/Recreation/Sports		\$90.00	\$90.00	
8	Health Services				
9	Health Services/Wellness		\$70.00	\$70.00	
10	Peer Health Educators		\$0.00	\$0.00	
11	Subtotal: Not Subject to 135A.0434:		\$244.50	\$242.00	-1.0%
12					
13	Subject to 135A.0434-Student Activity Fees Legislation				
14	Student Activities/Organizations		\$44.00	\$45.05	
15					
16	Student Governance (fees apply based on student status)				
17	Crookston Student Assn (CSA)		\$7.69	\$7.69	
18	Subtotal: Subject to 135A.0434 (Undergrad)		\$51.69	\$52.74	2.0%
19	SSF Total: Without Student Governance		\$288.50	\$287.05	-0.5%
20	SSF TOTAL: With Student Govern (Undergrad)		\$296.19	\$294.74	-0.5%

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

University of Minnesota Duluth - Individual organization Recommendations:

<i>Activity Based Organizations</i>	<i>Approximate Allocation</i>	<i>Per Student</i>
Asian Pacific American Association	\$14,000	\$0.95
Black Student Association	\$17,000	\$1.15
Hmong Living in Unity & Balance	\$13,500	\$0.91
Indigenous Student Organization	\$12,000	\$0.81
International Club	\$14,000	\$0.95
Latinx/Chicanx Student Association	\$16,000	\$1.08
Oromo Student Association	\$6,000	\$0.41
Queer and Allied Student Union	\$10,400	\$0.70
South Asian Student Organization	\$5,000	\$0.34
Stage 2	\$3,000	\$0.20
Student Government Association - Administration	\$23,500	\$1.59
Student Organization Grants	\$180,000	\$12.16
The Bark	\$20,000	\$1.35
UMD Engineers Without Borders	\$0	\$0
Total Activity Based Organizations	\$334,400	\$22.60

<i>Administrative Organizations</i>	<i>Approximate Allocation</i>	<i>Per Student</i>
Bulldog Taxi/Lyft	\$20,000	\$1.35
Glensheen	\$12,500	\$0.84
Green Fund	\$46,000	\$3.11
Health Services	\$1,655,000	\$111.82
Health Services Capital Imp	\$75,000	\$5.07
Kirby Student Center Operations/KPB	\$1,160,000	\$78.38
Kirby Capital Improvement	\$350,000	\$23.65
Library Communication and Events Team	\$3,000	\$0.20
Music Organizations	\$17,000	\$1.15
RSOP Operations	\$1,300,000	\$87.84
RSOP Capital Improvement	\$350,000	\$23.65
Student Legal Services	\$17,000	\$1.15
Theatre	\$30,000	\$2.03
Tweed Museum of Art	\$25,000	\$1.69
Womens Resource Action Center	\$15,000	\$1.01
Total Administrative Organizations	\$5,075,500	\$342.94

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

University of Minnesota Duluth - Overall Student Services Fee Recommendation:

<i>TOTAL SSF FEE</i>	<i>Approximate Allocation</i>	<i>Per Student</i>
2024-2025 Student Services Fee	\$5,409,900	\$365.54

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

**UM Duluth Student Services Fees - FY24 Actual, FY25 Proposed
Mandatory Student Service Fees per Semester (Fall & Spring). Includes student
governance. Other required fees presented with Miscellaneous Fees.**

[135A.0434] Mandatory Student Activity Fees Referendum limits student activity fee increases to 2% or less unless approved by a majority student vote.

Excluded from Statute:

- Academic
- Administrative
- Health Service
- Debt Obligations

			UMD		
			FY24	FY25	FY24-25 % Δ
1					
2					
3	Not Subject to 135A.0434 Student Activity Fees Legislation				
4	Administrative				
5	Administrative Units		\$110.10	\$114.56	
6	Fitness/Recreation/Sports		\$102.02	\$111.49	
7	Capital Improvement Reserve Fee		\$5.05	\$20.00	
8	Health Services				
9	Health Services/Wellness		\$110.75	\$116.89	
10	Subtotal: Not Subject to 135A.0434:		\$327.92	\$362.94	10.7%
11					
12	Subject to 135A.0434-Student Activity Fees Legislation				
13	Student Activities/Organizations		\$6.34	\$7.50	
14	Media organizations (print, radio, etc.)		\$1.22	\$1.35	
15					
16	Student Governance (fees apply based on student status)				
17	UMD Student Assoc		\$14.60	\$13.75	
18	Subtotal: Subject to 135A.0434 (Undergrad, Grad, and Professional)		\$22.16	\$22.60	2.0%
19	SSF Total: Without Student Governance		\$335.48	\$371.79	10.8%
20	SSF TOTAL: With Student Govern (Undergrad, Grad, and Professional)		\$350.08	\$385.54	10.1%

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

University of Minnesota Morris

Morris Student Service Fee Recommendations. Per student per semester.		
		2024-2025 Academic Year - Proposed
	\$131.50	\$145.00
Intercollegiate Athletics	\$70.00	\$70.00
Fitness/Recreation/Sports	\$113.00	\$116.00
Health and Wellness Fee	\$140.00	\$140.00
Student Activity Fee *	\$61.00	\$62.00
TOTAL	\$515.50	\$533.00

* Subject to MN Statute 135A.0434

Student Service Fee fund recommendations and Activity Fee allocations are provided in greater detail below.

	2024-2025 fee/semester	% Increase over prior year
Administrative Units (not subject to 135A.0434)		
Student Center	\$56.00	0%
Office of Student Activities	\$17.00	0%
Campus Activities Council	\$40.00	21%
Community Engagement	\$20.00	48%
World Touch Cultural Heritage Series Programming	\$12.00	0%
Intercollegiate Athletics	\$70.00	0%
Regional Fitness Center	\$106.00	0%
Intramurals and Recreation	\$10.00	43%
Health and Wellness (not subject to 135A.0434)	\$140.00	0%
Activity Fee (subject to 135A.0434)	\$62.00	1.6%
TOTAL	\$515.50	3.4%

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

University of Minnesota Morris - Continued

	ALLOC.
Campus Life Programs	
Big Friend / Little Friend (BFLF)	\$2,700
Peer Health Educators (PHE)	\$3,350
University Recognized Organizations	
Asian Student Association (ASA)	\$3,650
Black Student Union (BSU)	\$4,800
Circle of Nations Indigenous Assoc. (CNIA)	\$24,850
MoQSIE	\$7,500
International Student Association	\$3,950
KUMM	\$6,500
Morris Campus Student Association (MCSA)	\$11,950
<i>The University Register (UR)</i>	\$12,250
La Union Latinx /Voices Unidas	\$2,800
Independent Student Groups	
Alpine Ski Club	3,500
American Indian Science and Engineering Society (AISES)	\$9,000
Cougar Cheer Team	\$2,650
French Club (Entre Nous)	\$2,800
Philosophical Society	\$2,000
Totals Section + ASG	
SUBTOTAL:	\$104,250
Assistance to Student Groups (ASG)	\$30,000
ALLOCATED FEES:	\$134,250

**Attachment 9:
University of Minnesota 2024-2025 Student Services Fees**

**UM Morris Student Services Fees - FY24 Actual, FY25 Proposed
Mandatory Student Service Fees per Semester (Fall & Spring). Includes student
governance. Other required fees presented with Miscellaneous Fees.**

[135A.0434] Mandatory Student Activity Fees Referendum limits student activity fee increases to 2% or less unless approved by a majority student vote.

Excluded from Statute:

- Academic
- Administrative
- Health Service
- Debt Obligations

			UMM		
			FY24	FY25	FY24-25 % Δ
1					
2					
3	Not Subject to 135A.0434 Student Activity Fees Legislation				
4	Administrative				
5	Administrative Units		\$131.50	\$145.00	
6	Intercollegiate Athletics		\$70.00	\$70.00	
7	Fitness/Recreation/Sports		\$113.00	\$116.00	
8	Health Services				
9	Health Services/Wellness		\$140.00	\$140.00	
10	Subtotal: Not Subject to 135A.0434:		\$454.50	\$471.00	3.6%
11					
12	Subject to 135A.0434-Student Activity Fees Legislation				
13	Student Activities/Organizations		\$45.83	\$44.46	
14	Media organizations (print, radio, etc.)		\$9.21	\$10.71	
15					
16	Student Governance (fees apply based on student status)				
17	Morris Campus Student Org (MCSA)		\$5.96	\$6.83	
18	Subtotal: Subject to 135A.0434 (Undergrad)		\$61.00	\$62.00	1.6%
19	SSF Total: Without Student Governance		\$509.54	\$526.17	3.3%
20	SSF TOTAL: With Student Govern (Undergrad)		\$515.50	\$533.00	3.4%

Attachment 9:
University of Minnesota 2024-2025 Student Services Fees

**UM Rochester Student Services Fees - FY24 Actual, FY25 Proposed
Mandatory Student Service Fees per Semester (Fall & Spring). Includes student
governance. Other required fees presented with Miscellaneous Fees.**

[135A.0434] Mandatory Student Activity Fees Referendum limits student activity fee increases to 2% or less unless approved by a majority student vote.

Excluded from Statute:

- Academic
- Administrative
- Health Service
- Debt Obligations

			UMR		
			FY24	FY25	FY24-25 % Δ
1	Not Subject to 135A.0434 Student Activity Fees Legislation				
2	Administrative				
3	Administrative Units		\$70.00	\$70.00	
4	Fitness/Recreation/Sports		\$125.00	\$125.00	
5	Health Services				
6	Health Services/Wellness		\$157.00	\$157.00	
7	Subtotal: Not Subject to 135A.0434:		\$352.00	\$352.00	0.0%
8	Subject to 135A.0434-Student Activity Fees Legislation				
9	Student Governance (fees apply based on student status)				
10	Rochester Student Association (RSA)		\$25.00	\$25.00	
11	Subtotal: Subject to 135A.0434 (Undergrad)		\$25.00	\$25.00	0.0%
12	SSF Total: Without Student Governance		\$352.00	\$352.00	0.0%
13	SSF TOTAL: With Student Govern (Undergrad)		\$377.00	\$377.00	0.0%

Student Service Fees Committee - Twin Cities Recommendations for 2024-25 Funding

Student Activity Fee:	2023-24 Final Rec.		2024-25 Stu Fees Requested*		2024-25 Stu Fees Cmte. Final Rec.		2024-25 Stu Fees Final Rec. *	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
Student Activity Fee*	\$ 1,400,000	\$ 19.22	\$ 1,400,000	\$ 19.50	\$ 1,400,000	\$ 19.50	\$ 1,400,000	\$ 19.50
- Funding details attached								
Total Student Activity Fee:	\$ 1,400,000	\$ 19.22	\$ 1,400,000	\$ 19.50	\$ 1,400,000	\$ 19.50	\$ 1,400,000	\$ 19.50

Media Fee:	2023-24 Final Rec.		2024-25 Stu Fees Requested*		2024-25 Stu Fees Cmte. Final Rec.		2024-25 Stu Fees Final Rec. *	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
MN Daily	\$ 578,397	\$ 7.68	\$ 593,224	\$ 8.00	\$ 593,224	\$ 8.00	\$ 593,224	\$ 8.00
Students for a Conservative Voice	\$ 60,642	\$ 0.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wake Student Magazine	\$ 43,916	\$ 0.60	\$ 55,826	\$ 0.78	\$ 55,826	\$ 0.78	\$ 55,826	\$ 0.78
Total Media Fee Groups:	\$ 682,955	\$ 9.07	\$ 649,050	\$ 8.78	\$ 649,050	\$ 8.78	\$ 649,050	\$ 8.78

Student Life, Health and Wellbeing Fee:	2023-24 Final Rec.		2024-25 Stu Fees Requested*		2024-25 Stu Fees Cmte. Final Rec.		2024-25 Stu Fees Final Rec. *	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
Aurora Center	\$ 426,801	\$ 5.66	\$ 426,801	\$ 5.75	\$ 434,451	\$ 5.86	\$ 434,451	\$ 5.86
Boynton Health Facility Support Fee	\$ 869,661	\$ 12.32	\$ 869,661	\$ 12.50	\$ 876,500	\$ 12.60	\$ 876,500	\$ 12.60
Boynton Health Operational Fee	\$ 10,632,062	\$ 150.67	\$ 10,882,062	\$ 156.47	\$ 10,886,976	\$ 156.54	\$ 10,886,976	\$ 156.54
Radio K	\$ 328,157	\$ 4.36	\$ 348,657	\$ 4.71	\$ 348,217	\$ 4.70	\$ 348,217	\$ 4.70
Care and Student Advocate Services	\$ 181,225	\$ 2.40	\$ 181,225	\$ 2.44	\$ 184,536	\$ 2.49	\$ 184,536	\$ 2.49
Student Conflict Resolution Center	\$ 366,534	\$ 4.86	\$ 366,534	\$ 4.94	\$ 373,104	\$ 5.03	\$ 373,104	\$ 5.03
Student Fee Administration	\$ 166,601	\$ 2.21	\$ 166,601	\$ 2.25	\$ 168,668	\$ 2.27	\$ 168,668	\$ 2.27
Student Legal Services	\$ 1,415,121	\$ 18.76	\$ 1,495,121	\$ 20.19	\$ 1,517,983	\$ 20.51	\$ 1,517,983	\$ 20.51
Student Parent Grants	\$ 150,000	\$ 1.99	\$ 150,000	\$ 2.02	\$ 150,000	\$ 2.02	\$ 150,000	\$ 2.02
Student Unions & Activities - Bond Repayment	\$ 3,559,021	\$ 47.13	\$ 3,559,021	\$ 47.97	\$ 3,559,021	\$ 47.97	\$ 3,559,021	\$ 47.97
Student Unions & Activities - Facility Support Fee	\$ 4,340,017	\$ 57.50	\$ 4,340,017	\$ 58.50	\$ 4,344,241	\$ 58.55	\$ 4,344,241	\$ 58.55
Student Unions & Activities - Operating Fee	\$ 2,655,262	\$ 35.22	\$ 2,655,262	\$ 35.79	\$ 2,714,396	\$ 36.61	\$ 2,714,396	\$ 36.61
University Recreation and Wellness -Facility Support Fee	\$ 6,260,785	\$ 82.97	\$ 6,260,785	\$ 84.38	\$ 6,248,056	\$ 84.21	\$ 6,248,056	\$ 84.21
University Recreation and Wellness - Operational Fee	\$ 4,023,560	\$ 53.55	\$ 4,023,560	\$ 54.22	\$ 4,138,785	\$ 55.83	\$ 4,138,785	\$ 55.83
Total Student Life, Health and Wellbeing Fee	\$ 35,374,807	\$ 479.60	\$ 35,725,307	\$ 492.13	\$ 35,944,934	\$ 495.19	\$ 35,944,934	\$ 495.19

Total Student Services Fees w/o Special Assessments	\$ 37,457,762	\$ 507.89	\$ 37,774,357	\$ 520.41	\$ 37,993,984	\$ 523.47	\$ 37,993,984	\$ 523.47
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Special Assessment Groups:	2023-24 Final Rec.		2024-25 Stu Fees Requested*		2024-25 Stu Fees Cmte. Final Rec.		2024-25 Stu Fees Final Rec. *	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
Council of Graduate Students	\$ 117,850	\$ 10.70	\$ 117,850	\$ 10.82	\$ 118,897	\$ 10.91	\$ 118,897	\$ 10.91
Professional Student Government	\$ 207,840	\$ 17.41	\$ 207,840	\$ 18.01	\$ 204,930	\$ 17.76	\$ 204,930	\$ 17.76
Undergraduate Student Government	\$ 128,424	\$ 2.32	\$ 193,131	\$ 3.55	\$ 158,149	\$ 2.90	\$ 158,149	\$ 2.90
Total Special Assessments	\$ 454,114	\$ 30.43	\$ 518,821	\$ 32.38	\$ 481,976	\$ 31.57	\$ 481,976	\$ 31.57

Total for All Groups	\$ 37,911,876	\$ 538.32	\$ 38,293,178	\$ 552.79	\$ 38,475,960	\$ 555.04	\$ 38,475,960	\$ 555.04
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*Note: Cmte Final and Final recommendations for Student Life, Health and Wellbeing units were adjusted for compensation and reallocation

**Attachment 10
Fund Forecast - Centrally Distributed and Attributed Funds**

	Updated Estimates w/ Actual Carryforward FY 2024								Approved Budget FY 2025							
	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations
U of M SUMMARY																
Resources																
Balance Forward - Systemwide	66,054	0	0	0	38,578,729	38,644,783	0	38,644,783	1,971,419	0	0	0	93,296,517	95,267,936	0	95,267,936
Annual Revenue:																
State Legislative Appropriations	686,558,000	0	94,845,000	0	0	781,403,000	0	781,403,000	676,294,000	0	94,845,000	0	0	771,139,000	0	771,139,000
Tuition and Fees	3,300,000	984,306,142	0	0	0	987,606,142	0	987,606,142	3,300,000	1,026,526,660	0	0	0	1,029,826,660	0	1,029,826,660
Indirect Cost Recovery	0	0	0	236,362,696	0	236,362,696	0	236,362,696	0	0	0	236,990,918	0	236,990,918	0	236,990,918
Investment Income (net)	0	0	0	0	81,687,750	81,687,750	0	81,687,750	0	0	0	0	84,870,000	84,870,000	0	84,870,000
Enterprise Assessment	24,200,000	0	0	0	0	24,200,000	0	24,200,000	25,000,000	0	0	0	0	25,000,000	0	25,000,000
Other	4,532,000	0	0	0	0	4,532,000	610,881,930	615,413,930	4,532,000	0	0	0	0	4,532,000	632,088,240	636,620,240
Subtotal - Annual Revenue	718,590,000	984,306,142	94,845,000	236,362,696	81,687,750	2,115,791,588	610,881,930	2,726,673,518	709,126,000	1,026,526,660	94,845,000	236,990,918	84,870,000	2,152,358,578	632,088,240	2,784,446,818
Net Interfund Transfers	6,932,000	0	0	0	(6,932,000)	0	0	0	6,932,000	0	0	0	(6,932,000)	0	0	0
Total Resources Available	725,588,054	984,306,142	94,845,000	236,362,696	113,334,479	2,154,436,371	610,881,930	2,765,318,301	718,029,419	1,026,526,660	94,845,000	236,990,918	171,234,517	2,247,626,514	632,088,240	2,879,714,754
Allocations																
Board of Regents	0	0	0	0	90,000	90,000	975,937	1,065,937	0	0	0	0	90,000	90,000	994,937	1,084,937
President's Office	389,419	0	0	0	207,000	596,419	6,213,601	6,810,020	389,419	0	0	0	242,000	631,419	8,383,131	9,014,550
Athletics	6,914,242	0	0	0	0	6,914,242	0	6,914,242	6,914,242	0	0	0	0	6,914,242	0	6,914,242
University Relations	0	0	0	0	5,700,580	5,700,580	7,340,592	13,041,172	0	0	0	0	7,980,580	7,980,580	7,080,062	15,060,642
General Counsel	0	0	0	0	0	0	6,752,162	6,752,162	0	0	0	0	0	0	7,028,162	7,028,162
Audits	0	0	0	0	0	0	2,523,534	2,523,534	0	0	0	0	0	0	2,573,534	2,573,534
Chief Financial Officer/SVP	0	0	0	0	4,000,000	4,000,000	134,338,392	138,338,392	0	0	0	0	4,000,000	4,000,000	141,926,446	145,926,446
Human Resources	0	0	0	0	0	0	8,722,766	8,722,766	0	0	0	0	0	0	9,095,766	9,095,766
University Services	450,913	0	0	0	1,000,000	1,450,913	186,717,505	188,168,418	950,913	0	0	0	1,000,000	1,950,913	192,117,895	194,068,808
Debt Service	21,779,087	0	0	0	0	21,779,087	34,641,645	56,420,732	24,845,634	0	0	0	0	24,845,634	35,187,585	60,033,219
Exec VP/Provost Acadmic Affairs	288,736,839	671,533,415	45,581,847	81,180,682	0	1,087,032,783	181,673,179	1,268,705,962	293,435,907	706,901,706	45,581,847	82,122,478	0	1,128,041,938	186,091,626	1,314,133,564
VP Clinical Affairs	192,070,484	176,434,927	33,665,524	143,164,215	0	545,335,150	7,551,710	552,886,860	193,967,221	181,210,008	33,665,524	142,645,422	0	551,488,175	7,725,400	559,213,575
Research	26,139,481	0	703,683	8,520,088	0	35,363,252	26,877,606	62,240,858	26,228,281	0	703,683	8,642,967	0	35,574,931	27,653,806	63,228,737
Duluth	64,874,733	102,876,719	6,452,946	3,355,353	350,000	177,909,751	0	177,909,751	67,380,733	102,627,942	6,452,946	3,439,237	350,000	180,250,858	0	180,250,858
Morris	27,888,891	7,856,507	0	80,100	0	35,825,498	0	35,825,498	29,079,891	7,955,112	0	77,000	0	37,112,003	0	37,112,003
Crookston	15,500,238	17,054,642	0	62,258	0	32,617,138	0	32,617,138	15,875,238	17,672,560	0	63,814	0	33,611,612	0	33,611,612
Rochester	9,567,472	8,549,932	450,000	0	0	18,567,404	0	18,567,404	9,907,472	10,159,332	450,000	0	0	20,516,804	0	20,516,804
Contingencies and Reserves	0	0	0	0	1,000,000	1,000,000	0	1,000,000	0	0	0	0	1,000,000	1,000,000	0	1,000,000
Special Allocations	69,304,836	0	7,991,000	0	7,690,382	84,986,218	6,553,301	91,539,519	48,189,139	0	7,991,000	0	38,037,387	94,217,526	6,229,890	100,447,416
Subtotal - Allocations	723,616,635	984,306,142	94,845,000	236,362,696	20,037,962	2,059,168,435	610,881,930	2,670,050,365	717,164,090	1,026,526,660	94,845,000	236,990,918	52,699,967	2,128,226,635	632,088,240	2,760,314,875
Total Allocations	723,616,635	984,306,142	94,845,000	236,362,696	20,037,962	2,059,168,435	610,881,930	2,670,050,365	717,164,090	1,026,526,660	94,845,000	236,990,918	52,699,967	2,128,226,635	632,088,240	2,760,314,875
Change in allocations/Transfers																
Ending Balance	1,971,419	0	0	0	93,296,517	95,267,936	0	95,267,936	865,329	0	0	0	118,534,550	119,399,879	0	119,399,879
Board Policy Goal Reserve					31,256,120								30,845,560			
ANNUAL RESOURCES																
State Legislative Appropriations																
General Appropriation	686,558,000	0	0	0	0	686,558,000	0	686,558,000	676,294,000	0	0	0	0	676,294,000	0	676,294,000
MinnesotaCare	0	0	2,157,000	0	0	2,157,000	0	2,157,000	0	0	2,157,000	0	0	2,157,000	0	2,157,000
Cigarette Tax	0	0	22,250,000	0	0	22,250,000	0	22,250,000	0	0	22,250,000	0	0	22,250,000	0	22,250,000
Miscellaneous Special	0	0	7,991,000	0	0	7,991,000	0	7,991,000	0	0	7,991,000	0	0	7,991,000	0	7,991,000
Agriculture Special	0	0	42,922,000	0	0	42,922,000	0	42,922,000	0	0	42,922,000	0	0	42,922,000	0	42,922,000
Health Sciences Special	0	0	9,204,000	0	0	9,204,000	0	9,204,000	0	0	9,204,000	0	0	9,204,000	0	9,204,000
Technology Special	0	0	1,140,000	0	0	1,140,000	0	1,140,000	0	0	1,140,000	0	0	1,140,000	0	1,140,000
System Special	0	0	9,181,000	0	0	9,181,000	0	9,181,000	0	0	9,181,000	0	0	9,181,000	0	9,181,000
Subtotal - State Appropriations	686,558,000	0	94,845,000	0	0	781,403,000	0	781,403,000	676,294,000	0	94,845,000	0	0	771,139,000	0	771,139,000
Tuition																
Tuition - Crookston	0	17,054,642	0	0	0	17,054,642	0	17,054,642	0	17,672,560	0	0	0	17,672,560	0	17,672,560
Tuition - Duluth	0	102,876,719	0	0	0	102,876,719	0	102,876,719	0	102,627,942	0	0	0	102,627,942	0	102,627,942
Tuition - Morris	0	7,856,507	0	0	0	7,856,507	0	7,856,507	0	7,955,112	0	0	0	7,955,112	0	7,955,112
Tuition - Rochester	0	8,549,932	0	0	0	8,549,932	0	8,549,932	0	10,159,332	0	0	0	10,159,332	0	10,159,332
Tuition - Twin Cities	0	847,968,342	0	0	0	847,968,342	0	847,968,342	0	888,111,714	0	0	0	888,111,714	0	888,111,714
Subtotal - Tuition	0	984,306,142	0	0	0	984,306,142	0	984,306,142	0	1,026,526,660	0	0	0	1,026,526,660	0	1,026,526,660
Tuition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Application/Bursar Fees	3,300,000	0	0	0	0	3,300,000	0	3,300,000	3,300,000	0	0	0	0	3,300,000	0	3,300,000
Subtotal - Tuition and Fees	3,300,000	0	0	0	0	3,300,000	0	3,300,000	3,300,000	0	0	0	0	3,300,000	0	3,300,000
Indirect Cost Recovery	0	0	0	236,362,696	0	236,362,696	0	236,362,696	0	0	0	236,990,918	0	236,990,918	0	236,990,918

Attachment 10
Fund Forecast - Centrally Distributed and Attributed Funds

Updated Estimates w/ Actual Carryforward
FY 2024

Approved Budget
FY 2025

	Updated Estimates w/ Actual Carryforward FY 2024							Approved Budget FY 2025								
	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations
Investment Income (net)																
Gross Investment Income	0	0	0	0	83,187,750	83,187,750	0	83,187,750	0	0	0	0	86,730,000	86,730,000	0	86,730,000
Realized Cap Gains/Loss & Fees	0	0	0	0	860,000	860,000	0	860,000	0	0	0	0	900,000	900,000	0	900,000
Earnings Withdrawal TIP in CEF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees & Operating Deduction	0	0	0	0	(2,060,000)	(2,060,000)	0	(2,060,000)	0	0	0	0	(2,260,000)	(2,260,000)	0	(2,260,000)
Inv. Income - To Participants	0	0	0	0	(300,000)	(300,000)	0	(300,000)	0	0	0	0	(500,000)	(500,000)	0	(500,000)
Subtotal - Investment Income (net)	0	0	0	0	81,687,750	81,687,750	0	81,687,750	0	0	0	0	84,870,000	84,870,000	0	84,870,000
Other																
Internal Cost Pool Receipts	0	0	0	0	0	0	610,881,930	610,881,930	0	0	0	0	0	0	632,088,240	632,088,240
Legal Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Enterprise Assessment	24,200,000	0	0	0	0	24,200,000	0	24,200,000	25,000,000	0	0	0	0	25,000,000	0	25,000,000
Other Income/Misc. Adj	4,532,000	0	0	0	0	4,532,000	0	4,532,000	4,532,000	0	0	0	0	4,532,000	0	4,532,000
Subtotal - Other	28,732,000	0	0	0	0	28,732,000	610,881,930	639,613,930	29,532,000	0	0	0	0	29,532,000	632,088,240	661,620,240
Annual Revenue	718,590,000	984,306,142	94,845,000	236,362,696	81,687,750	2,115,791,588	610,881,930	2,726,673,518	709,126,000	1,026,526,660	94,845,000	236,990,918	84,870,000	2,152,358,578	632,088,240	2,784,446,818
Net Interfund Transfers																
Into O&M from Central Reserves	6,932,000	0	0	0	(6,932,000)	0	0	0	6,932,000	0	0	0	(6,932,000)	0	0	0
Subtotal - Net Transfers	6,932,000	0	0	0	(6,932,000)	0	0	0	6,932,000	0	0	0	(6,932,000)	0	0	0
ALLOCATIONS																
Board of Regents	0	0	0	0	90,000	90,000	975,937	1,065,937	0	0	0	0	90,000	90,000	994,937	1,084,937
President's Office	389,419	0	0	0	207,000	596,419	6,213,601	6,810,020	389,419	0	0	0	242,000	631,419	8,383,131	9,014,550
General Counsel	0	0	0	0	0	0	6,752,162	6,752,162	0	0	0	0	0	0	7,028,162	7,028,162
Audits	0	0	0	0	0	0	2,523,534	2,523,534	0	0	0	0	0	0	2,573,534	2,573,534
Chief Financial Officer																
Sr. VP Finance & Operations	0	0	0	0	0	0	2,063,695	2,063,695	0	0	0	0	0	0	2,098,695	2,098,695
Information Technology	0	0	0	0	4,000,000	4,000,000	88,454,881	92,454,881	0	0	0	0	4,000,000	4,000,000	93,334,212	97,334,212
Health/Safety & Risk Mgmt	0	0	0	0	0	0	7,674,442	7,674,442	0	0	0	0	0	0	8,250,872	8,250,872
Public Safety	0	0	0	0	0	0	17,749,643	17,749,643	0	0	0	0	0	0	19,502,943	19,502,943
Assoc VP Finance	0	0	0	0	0	0	18,395,731	18,395,731	0	0	0	0	0	0	18,739,724	18,739,724
Total - Chief Financial Officer	0	0	0	0	4,000,000	4,000,000	134,338,392	138,338,392	0	0	0	0	4,000,000	4,000,000	141,926,446	145,926,446
Human Resources	0	0	0	0	0	0	8,722,766	8,722,766	0	0	0	0	0	0	9,095,766	9,095,766
University Services																
University Services - VP	0	0	0	0	0	0	10,105,938	10,105,938	0	0	0	0	0	0	10,446,274	10,446,274
Facilities Management	0	0	0	0	1,000,000	1,000,000	171,419,783	172,419,783	0	0	0	0	1,000,000	1,000,000	176,302,173	177,302,173
Capital Planning/Project Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning, Space & Real Estate	0	0	0	0	0	0	2,431,901	2,431,901	0	0	0	0	0	0	2,586,565	2,586,565
Auxiliary Services	450,913	0	0	0	0	450,913	2,759,883	3,210,796	950,913	0	0	0	0	950,913	2,782,883	3,733,796
Total - University Services	450,913	0	0	0	1,000,000	1,450,913	186,717,505	188,168,418	950,913	0	0	0	1,000,000	1,950,913	192,117,895	194,068,808
Debt Service	21,779,087	0	0	0	0	21,779,087	34,641,645	56,420,732	24,845,634	0	0	0	0	24,845,634	35,187,585	60,033,219
University Relations	0	0	0	0	5,700,580	5,700,580	7,340,592	13,041,172	0	0	0	0	7,980,580	7,980,580	7,080,062	15,060,642
Athletics	6,914,242	0	0	0	0	6,914,242	0	6,914,242	6,914,242	0	0	0	0	6,914,242	0	6,914,242
Research	26,139,481	0	703,683	8,520,088	0	35,363,252	26,877,606	62,240,858	26,228,281	0	703,683	8,642,967	0	35,574,931	27,653,806	63,228,737
Exec. VP Academic Affairs																
Exec VP & Provost	13,194,066	0	985,497	85,761	0	14,265,324	15,795,591	30,060,915	13,320,066	0	985,497	32,909	0	14,338,472	15,944,211	30,282,683
Academic Hlth Sciences	460,849	432,223	822,861	14,842	0	1,730,775	1,709,906	3,440,681	460,849	501,046	822,861	7,635	0	1,792,391	2,356,906	4,149,297
Undergraduate Education	5,278,411	4,317,699	0	0	0	9,596,110	78,684,271	88,280,381	5,338,411	4,170,804	0	0	0	9,509,215	80,224,242	89,733,457
Equity & Diversity	1,120,500	0	0	30,000	0	1,150,500	13,635,952	14,786,452	1,120,500	0	0	0	0	1,120,500	14,462,147	15,582,647
Global Prog Strategy Alliance	761,483	156,063	0	14,132	0	931,678	4,974,587	5,906,265	761,483	182,791	0	14,897	0	959,171	5,055,587	6,014,758
Graduate School	1,600,000	408,528	0	0	0	2,008,528	16,438,304	18,446,832	1,600,000	456,599	0	0	0	2,056,599	16,474,304	18,530,903
Student Affairs	2,870,255	0	0	300	0	2,870,555	4,819,236	7,689,791	3,104,255	0	0	0	0	3,104,255	4,956,236	8,060,491
University Libraries	0	0	0	324,000	0	324,000	45,615,332	45,939,332	0	0	0	316,000	0	316,000	46,617,993	46,933,993
Total - Sr. Vice President	25,285,564	5,314,513	1,808,358	469,035	0	32,877,470	181,673,179	214,550,649	25,705,564	5,311,240	1,808,358	371,441	0	33,196,603	186,091,626	219,288,229
Provost																
Education & Human Dev.	22,445,968	65,963,368	987,657	7,199,629	0	96,596,622	0	96,596,622	23,475,499	68,072,909	987,657	7,199,629	0	99,735,694	0	99,735,694
Carlson School of Management	9,803,822	90,867,032	806,526	215,375	0	101,692,755	0	101,692,755	11,603,822	97,731,384	806,526	220,759	0	110,362,491	0	110,362,491
Humphrey Inst. of Public Affairs	6,731,256	6,793,135	91,942	504,602	0	14,120,935	0	14,120,935	7,011,256	7,536,813	91,942	642,765	0	15,282,776	0	15,282,776
Law School	15,135,094	38,012,035	0	178,000	0	53,325,129	0	53,325,129	15,135,094	38,545,231	0	200,000	0	53,880,325	0	53,880,325
Design	7,286,554	21,998,058	451,444	174,019	0	29,910,075	0	29,910,075	7,304,160	23,041,518	451,444	177,553	0	30,974,675	0	30,974,675
Food., Ag., Nat. Res. Sciences	39,145,237	33,485,000	21,953,054	11,900,000	0	106,483,291	0	106,483,291	39,579,476	34,449,036	21,953,054	10,640,000	0	106,621,566	0	106,621,566
Ag Experiment Station	3,478,863	0	2,147,329	0	0	5,626,192	0	5,626,192	3,578,863	0	2,147,329	0	0	5,726,192	0	5,726,192
MN Extension Service	14,466,705	0	15,835,736	1,949,832	0	32,252,273	0	32,252,273	14,966,705	0	15,835,736	1,900,000	0	32,702,441	0	32,702,441
Continuing & Prof Studies	5,773,293	15,946,205	0	9,910	0	21,729,408	0	21,729,408	5,682,499	16,781,772	0	0	0	22,464,271	0	22,464,271
Biological Sciences	25,117,038	29,825,756	359,801	10,251,348	0	65,553,943	0	65,553,943	25,044,996	31,244,648	359,801	10,251,348	0	66,900,793	0	66,900,793

**Attachment 10
Fund Forecast - Centrally Distributed and Attributed Funds**

	Updated Estimates w/ Actual Carryforward FY 2024								Approved Budget FY 2025							
	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations	O & M	Tuition	State Special	I C R	Central Reserves	Total	Support Unit Pools	Budgeted Allocations
Liberal Arts	50,715,816	193,895,000	0	5,092,715	0	249,703,531	0	249,703,531	50,874,816	202,259,263	0	6,201,861	0	259,335,940	0	259,335,940
Science & Engineering	63,351,629	169,433,313	1,140,000	43,236,217	0	277,161,159	0	277,161,159	63,473,157	181,927,892	1,140,000	44,317,122	0	290,858,171	0	290,858,171
Total - Provost	263,451,275	666,218,902	43,773,489	80,711,647	0	1,054,155,313	0	1,054,155,313	267,730,343	701,590,466	43,773,489	81,751,037	0	1,094,845,335	0	1,094,845,335
Academic Health Center																
Dentistry	13,810,748	33,347,462	244,000	2,374,041	0	49,776,251	0	49,776,251	13,810,748	33,991,499	244,000	1,680,000	0	49,726,247	0	49,726,247
VP-Academic Clinical Affairs	0	0	0	270,000	0	270,000	7,551,710	7,821,710	0	0	0	150,000	0	150,000	7,725,400	7,875,400
Academic Clinical Affairs	34,699,384	864,000	10,087,512	17,570,552	0	63,221,448	0	63,221,448	34,972,384	908,175	10,087,512	18,606,561	0	64,574,632	0	64,574,632
Medical School	95,824,937	55,290,902	17,670,644	91,103,352	0	259,889,835	0	259,889,835	95,953,979	56,338,202	17,670,644	91,103,352	0	261,066,177	0	261,066,177
Nursing	6,359,362	18,535,280	518,000	2,026,107	0	27,438,749	0	27,438,749	6,285,057	19,383,054	518,000	2,076,760	0	28,262,871	0	28,262,871
Pharmacy	10,429,812	24,473,837	1,444,000	6,513,363	0	42,861,012	0	42,861,012	11,302,812	24,421,655	1,444,000	6,100,000	0	43,268,467	0	43,268,467
Public Health	11,093,348	20,516,000	340,743	19,229,800	0	51,179,891	0	51,179,891	11,596,848	21,681,689	340,743	18,851,749	0	52,471,029	0	52,471,029
Veterinary Medicine	19,852,893	23,407,446	3,360,625	4,077,000	0	50,697,964	0	50,697,964	20,045,393	24,485,734	3,360,625	4,077,000	0	51,968,752	0	51,968,752
Total - Academic Health Center	192,070,484	176,434,927	33,665,524	143,164,215	0	545,335,150	7,551,710	552,886,860	193,967,221	181,210,008	33,665,524	142,645,422	0	551,488,175	7,725,400	559,213,575
Duluth	64,874,733	102,876,719	6,452,946	3,355,353	350,000	177,909,751	0	177,909,751	67,380,733	102,627,942	6,452,946	3,439,237	350,000	180,250,858	0	180,250,858
Morris	27,888,891	7,856,507	0	80,100	0	35,825,498	0	35,825,498	29,079,891	7,955,112	0	77,000	0	37,112,003	0	37,112,003
Crookston	15,500,238	17,054,642	0	62,258	0	32,617,138	0	32,617,138	15,875,238	17,672,560	0	63,814	0	33,611,612	0	33,611,612
Rochester	9,567,472	8,549,932	450,000	0	0	18,567,404	0	18,567,404	9,907,472	10,159,332	450,000	0	0	20,516,804	0	20,516,804
Contingencies and Reserves																
General Contingency	0	0	0	0	1,000,000	1,000,000	0	1,000,000	0	0	0	0	1,000,000	1,000,000	0	1,000,000
Total - Contingencies & Reserves	0	0	0	0	1,000,000	1,000,000	0	1,000,000	0	0	0	0	1,000,000	1,000,000	0	1,000,000
Special Allocations (TINA)																
Rsrv-Initiatives/CR Depreciation	2,216,479	0	0	0	449,882	2,666,361	0	2,666,361	2,105,318	0	0	0	0	2,105,318	0	2,105,318
Strategic Planning	2,668,900	0	0	0	0	2,668,900	0	2,668,900	2,668,900	0	0	0	0	2,668,900	0	2,668,900
MnDRIVE	31,103	0	0	0	0	31,103	0	31,103	31,103	0	0	0	0	31,103	0	31,103
Strategic Investment Pool	8,500,000	0	0	0	0	8,500,000	0	8,500,000	3,500,000	0	0	0	5,000,000	8,500,000	0	8,500,000
Graduate Assistant Support	3,600,000	0	0	0	0	3,600,000	0	3,600,000	3,600,000	0	0	0	0	3,600,000	0	3,600,000
Enterprise Project	22,162,818	0	0	0	0	22,162,818	0	22,162,818	22,962,818	0	0	0	0	22,962,818	0	22,962,818
Promise Scholarship	2,000,000	0	0	0	0	2,000,000	825,000	2,825,000	2,000,000	0	0	0	0	2,000,000	825,000	2,825,000
American Indian Scholars	4,032,000	0	0	0	0	4,032,000	0	4,032,000	4,032,000	0	0	0	0	4,032,000	0	4,032,000
Leases/Taxes etc.	0	0	0	0	0	0	5,728,301	5,728,301	0	0	0	0	0	0	5,404,890	5,404,890
Utility Reserve	1,000,000	0	0	0	0	1,000,000	0	1,000,000	1,000,000	0	0	0	0	1,000,000	0	1,000,000
Legal Expenses	0	0	0	0	5,000,000	5,000,000	0	5,000,000	0	0	0	0	9,277,387	9,277,387	0	9,277,387
New Bldg Operations/Utilities	289,000	0	0	0	0	289,000	0	289,000	289,000	0	0	0	0	289,000	0	289,000
Rochester/Mayo Appropriation	0	0	7,991,000	0	0	7,991,000	0	7,991,000	0	0	7,991,000	0	0	7,991,000	0	7,991,000
NR Investments	7,064,536	0	0	0	2,234,000	9,298,536	0	9,298,536	1,500,000	0	0	0	3,860,000	5,360,000	0	5,360,000
Housing/Dining-COVID Shortfalls	0	0	0	0	0	0	0	0	0	0	0	0	12,400,000	12,400,000	0	12,400,000
Bridging Unit Shortfalls	0	0	0	0	0	0	0	0	0	0	0	7,500,000	7,500,000	0	7,500,000	
LCCMR Appropriations/TIP	0	0	0	0	6,500	6,500	0	6,500	0	0	0	0	0	0	0	0
Misc. Appropriations Recurring	1,476,000	0	0	0	0	1,476,000	0	1,476,000	500,000	0	0	0	0	500,000	0	500,000
Misc. Appropriations NR	4,264,000	0	0	0	0	4,264,000	0	4,264,000	4,000,000	0	0	0	0	4,000,000	0	4,000,000
CentraCare Appropriation NR	10,000,000	0	0	0	0	10,000,000	0	10,000,000	0	0	0	0	0	0	0	0
Total - Special Allocations	69,304,836	0	7,991,000	0	7,690,382	84,986,218	6,553,301	91,539,519	48,189,139	0	7,991,000	0	38,037,387	94,217,526	6,229,890	100,447,416
ALLOCATIONS	723,616,635	984,306,142	94,845,000	236,362,696	20,037,962	2,059,168,435	610,881,930	2,670,050,365	717,164,090	1,026,526,660	94,845,000	236,990,918	52,699,967	2,128,226,635	632,088,240	2,760,314,875

President's Recommended FY 2025 Annual Operating Budget

Interim President Jeff Ettinger

Julie Tonneson, Interim Senior Vice President and Budget Director

Finance & Operations Committee

May 9, 2024

SENIOR VICE PRESIDENT FOR FINANCE AND OPERATIONS

World Class Services for a World Class University



UNIVERSITY BUDGET

UNIVERSITY OF MINNESOTA

Budget Planning & Development

Enacted State BIENNIAL Budget – Covers FY24 and FY25

FY24 ANNUAL Budget
Approved June 2023

FY25 ANNUAL Budget

TODAY

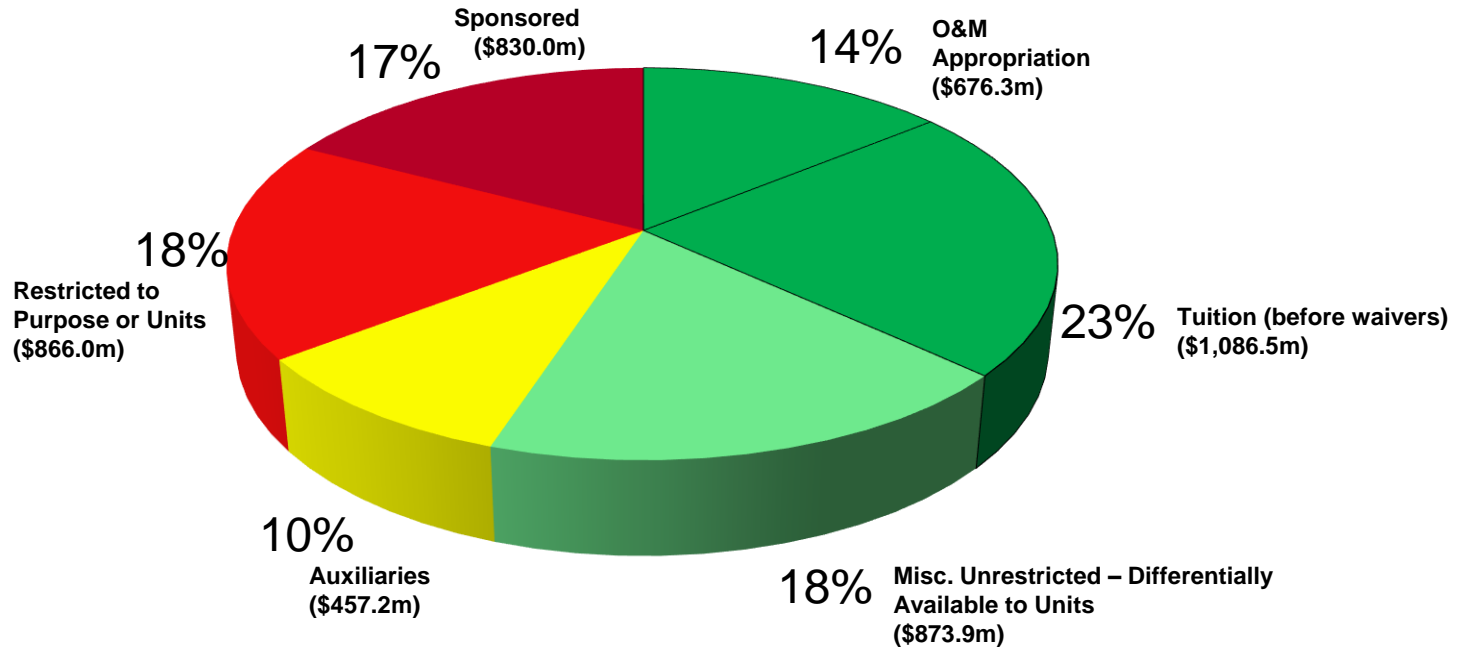


All-Funds Total Budget

UofM Revenue Sources By Fund Category

FY 2025: \$4.8 Billion – Up 3.3%

(excluding internal sales)



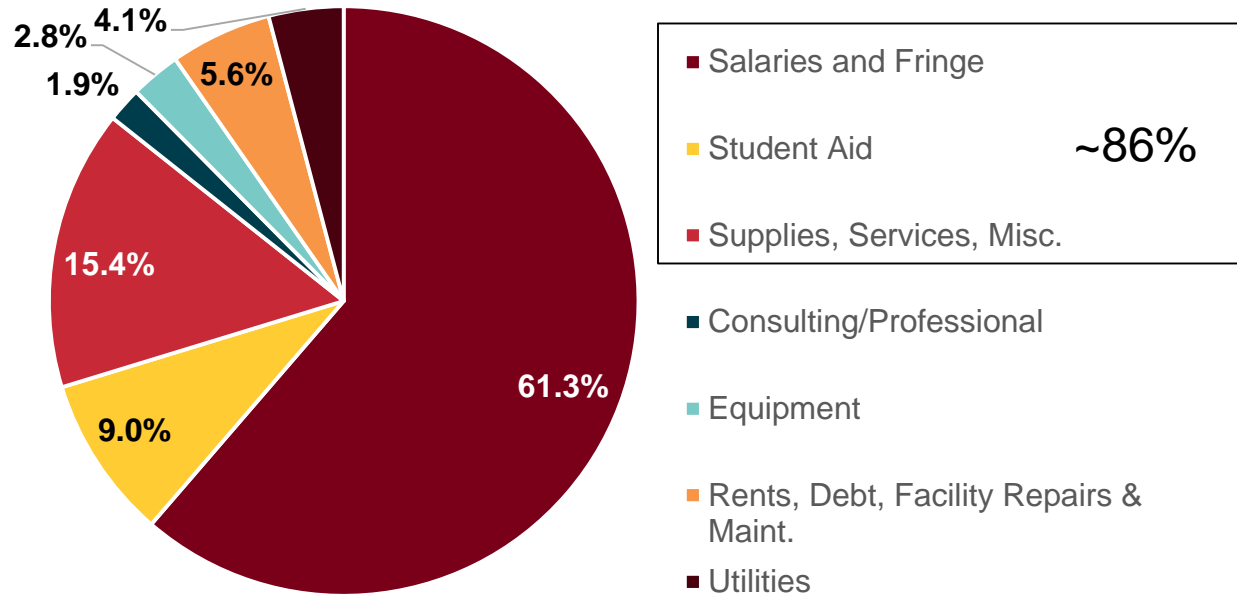
Other unit revenues – general trend is up

- ICR – relatively unchanged from FY24:
units estimate based on current activity and known changes
- Miscellaneous sales - estimated growth of 4.25%:
based on trend for activity levels and some price increases
- Gifts & endowment earnings - estimated growth of 4.5%:
includes endowment pay-out increase with continued trend on gifts
- Restricted (nonsponsored) grants and contracts – growth of 4.0%:
more activity at the state level; on trend with recent past
- Auxiliary revenues – growth of 6.5%:
occupancy, rate increases for housing, dining, and parking



UofM Expenditures/Transfers Out All Funds FY 2025: \$4.7 Billion – Up 3.3%

(excluding internal sales)



UofM Annual % Change in Expenditures Over Prior Year

All Funds – Including Sponsored Grants

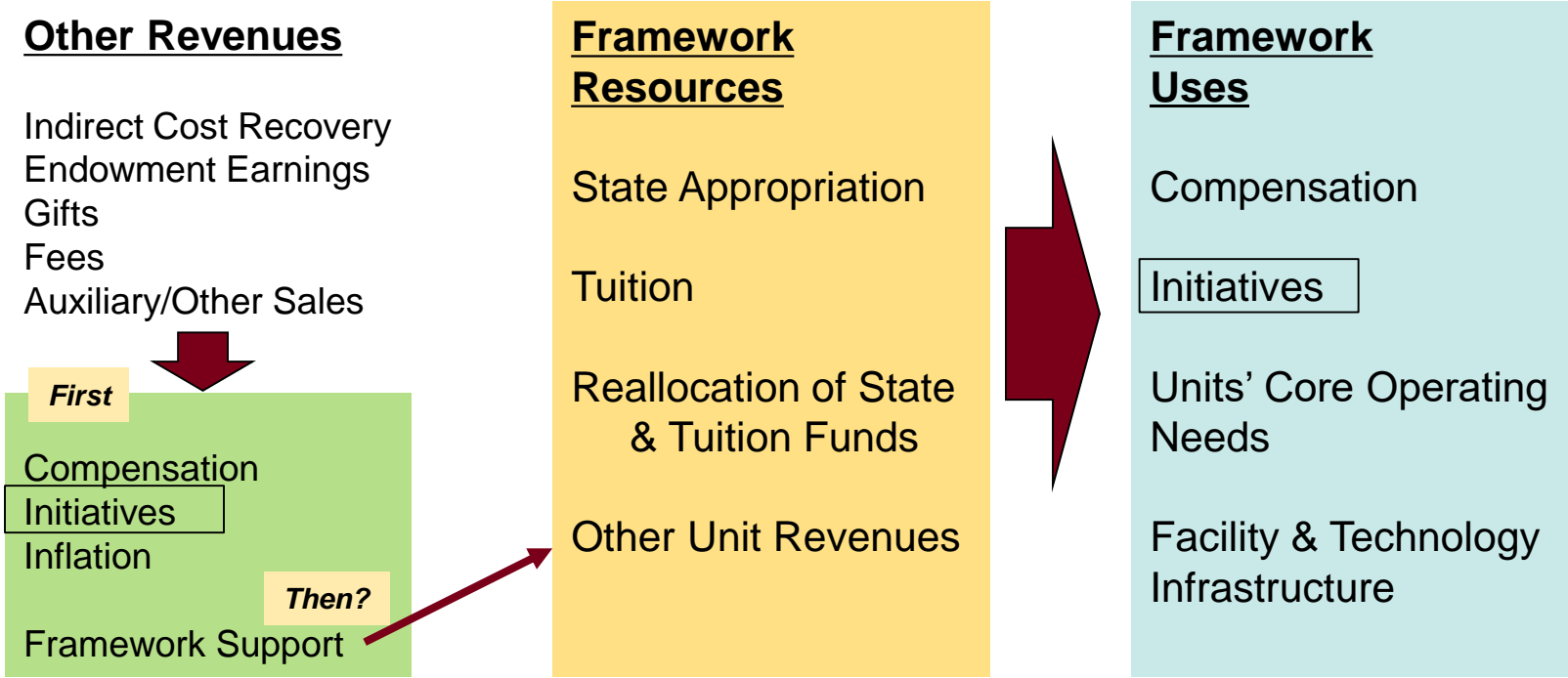
<i>Unadjusted for inflation</i>	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Actual FY23	Estimated FY24	Budget FY25
% Change in Expenditures	4.0%	0.1%	2.6%	1.7%	2.5%	-3.2%	11.5%	5.0%	4.2%	3.3%
						<i>Pandemic</i>				

University budgets include items that experience various rates of inflation:

- “services” – examples include education abroad fees, insurance, software maintenance, lab and medical services, library journal subscriptions, elevator maintenance
- “supplies” – examples include library manuscripts, chemicals, dental supplies, radioactive materials, gases (for lab use), cleaning products
- “fringe benefits” – particularly health care
- “health and safety” – examples include hazardous materials compliance, public safety improvements



All Resources are connected in addressing budget needs:



The Budget Framework

Framework Overview: Investments

Framework Variable	Increment in Budget
Compensation	\$35.9 million
Core Operations & Services	\$19.3 million
Program Enhancements/Student Aid	\$18.1 million
FY 2024 Tuition Challenges	\$16.4 million
Facilities & Technology Infrastructure	\$9.1 million
Total Incremental Investments	\$98.8 million



Framework Overview: Resources

Framework Variable	Increment in Budget
Unit & Central Resources: Unit Reallocations & Other Revenues plus Bridging with Central Balances	\$37.5 million \$6.0 million
Tuition – Rate Increases Tuition – Enrollment Changes Tuition – Surcharge Phase in and Rate Increase	\$42.2 million
O&M Set Aside in FY24 for the FY25 Budget	\$9.0 million
Central Reallocation	\$4.5 million
Total Incremental Resources	\$99.2 million



Framework Revenues

Unit Level Resources:

\$37.5m in planned spending cuts and leveraging of “other revenues” in FY25

\$9.5 million = uncommitted FY24 tuition over budget

\$7.7 million = other revenues (ICR, endowment earnings)

\$2.8 million = use of balances to bridge to future action

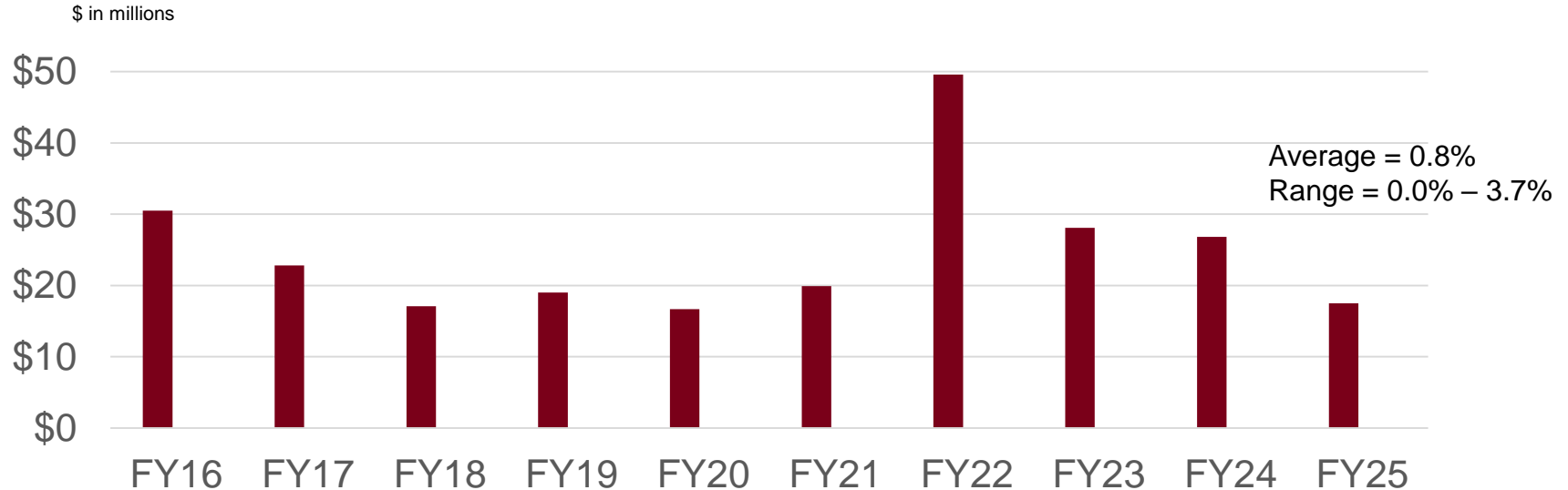
\$17.5 million = O&M spending reductions

+ \$6.0 million = spending reduction/revenue growth planned FY26/delayed with bridging funds in FY25



Repurposing Existing Resources

“Reallocations”/spending reductions approved in the budget (state and tuition funds)



Note: FY20 and FY21 do not include one-time reductions in response to COVID-19



The proposed budget includes the use of \$6.0 million in central balances for bridging future permanent budget cuts or revenue growth.

- \$4.65 million to bridge UMD to future actions that will balance their budget on a recurring basis
- \$1.35 million to the Carlson School of Management as a bridge to a planned increase in revenues

Source:

- Central Reserves




Tuition revenue gain is projected from the combined impact of six changes:

\$17.7M	4.5% increase for the undergraduate resident rate and surcharges on UMR and UMTC campuses – coupled with estimated enrollment changes
\$12.3M	General graduate rate increases (4.5% resident & 5.5% nonresident) plus varying rate changes for other graduate/certificate/professional rates – based on market - coupled with estimated enrollment changes
\$7.0M	5.5% increase for the undergraduate nonresident rate on the Twin Cities campus
\$3.6M	Projected enrollment growth in twelve tuition generating units (net of reductions)
\$1.2M	1.5% increase for the undergraduate resident and nonresident (where applicable) rates on the UMC, UMD and UMM campuses
\$0.4M	tuition surcharge phase-in (UMD Swenson)
<hr/>	
\$42.2M	Total



University of Minnesota 2024-25 Tuition Plan

(Primary Rate Changes)						
	Resident	Nonresident	\$ Inc Resident	\$ Inc Nonresident	% Inc Resident	% Inc Nonresident
Twin Cities Undergraduate	\$15,148	\$36,296	\$652	\$1,886	4.5%	5.5%
Duluth Undergraduate	\$12,958	\$18,484	\$192	\$274	1.5%	1.5%
Morris Undergraduate	\$13,130	\$15,314	\$198	\$232	1.5%	1.5%
Crookston Undergraduate	\$11,648	\$11,648	\$170	\$170	1.5%	1.5%
Rochester Undergraduate	\$13,854	\$13,854	\$598	\$598	4.5%	4.5%
						
For those eligible, the new North Star Promise Program administered by the MN Office of Higher Education will cover all tuition and required fees (including these increases).						
Graduate General Programs	\$19,980	\$31,212	\$864	\$1,632	4.5%	5.5%
Professional Programs & Special Graduate & Certificate Programs	Rate changes vary from 0.00% to 6.0% based on market considerations and implementation of cohort programs requiring a higher increase in year one with lower or 0% increases applied to subsequent years - see Attachment 4 for details.					



Student fees and room and board rates address cost increases:

- **Miscellaneous Academic and Course Fees:** Changes reflect reassessment of costs, varied and unique to situation.
- **Student Services Fees:** Student participation in the development of recommendations for each campus; changes reflect costs for wages (including for students) and supplies, some program enhancements, as well as declines in the number of fee-paying students (where applicable).
- **Room and Board Rates:** Increases address inflationary cost pressures for compensation, food, and supplies. Revenues will not cover projected costs or accumulated deficits in all cases.

UMC	(\$1.45)	-0.5%
UMD	\$35.46	10.1%
UMM	\$17.50	3.4%
UMR	\$0.00	0.0%
UMTC	\$15.58	3.1%

UMC	\$286	2.8%
UMD	\$854	8.9%
UMM	\$604	6.0%
UMR	\$672	5.2%
UMTC	\$828	6.5%



Change in Tuition, Fees, and Room and Board FY24 vs FY25: Resident Undergraduate Students

- Cost of labor
- Buying differently/buying less
- Internal reallocations
- Growth in other revenues



	\$ Increase	% Increase	*Potential % of Increase Covered
UMC	\$453	1.9%	37%
UMD	\$1,142	4.8%	25%
UMM	\$839	3.4%	28%
UMR	\$1,288	4.7%	48%
UMTC	\$1,552	5.3%	47%

** For those eligible, the new North Star Promise Program administered by the MN Office of Higher Education will cover the tuition and required fees portion of these cost changes*



Recurring FY 2024 Funds Available for FY 2025

- **\$9 million recurring** – Reserved as uncommitted in the FY 2024 budget specifically to help balance the FY 2025 budget without additional state support
- **\$4.5 million recurring** – Central pool of funds approved in FY 2022 budget for annual nonrecurring strategic investments now to be released to help balance the FY 2025 budget



Framework Overview: Resources

Framework Variable	Increment in Budget
Unit & Central Resources: Unit Reallocations & Other Revenues plus Bridging with Central Balances	\$37.5 million \$6.0 million
Tuition – Rate Increases Tuition – Enrollment Changes Tuition – Surcharge Phase in and Rate Increase	\$42.2 million
O&M Set Aside in FY24 for the FY25 Budget	\$9.0 million
Central Reallocation	\$4.5 million
Total Incremental Resources	\$99.2 million



Expenditures and Investments

Investing in Our Talent Remains a Top Priority

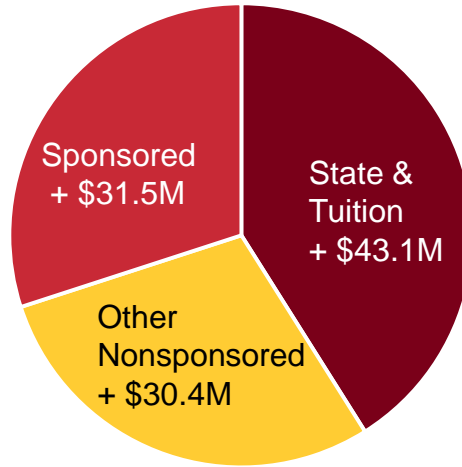
FY11	FY12	FY13-FY20	FY21	FY22	FY23	FY24	FY25
2% General	FREEZE	2.0-2.5% General	FREEZE* <small>*Bargaining Unit = 2.25%</small>	1.5% General	3.85% General	3.75% General + 0.25% Market	Proposed 3% General <small>*Bargaining Unit = 4.0%</small>



Investing in Our Talent Remains a Top Priority

FY24 Estimated
Total All Funds
Salaries &
Benefits

\$3.0 billion



FY25 Proposed
Total All Funds
Salaries &
Benefits

\$3.1 billion

Increases associated with:

General merit pool – 3%

Signed labor agreements (non-faculty) – 4%

Unit-driven market adjustments and hiring



Investments: Non-Compensation Recurring Items

- **\$19.4 million to targeted core operations and services**
- **\$18.1 million to student aid and program/compliance enhancements**
- **\$16.4 million for FY24 tuition shortfalls compared to budget**
- **\$9.1 million for technology and facility cost increases**

Investments are supported by a combination of FY24 revenue increases held for FY25 cost increases, tuition growth in some units, internal reallocations, and limited growth in other revenues.



Investments: Non-Recurring Items

- **\$29.6 million to core operating/service needs**
- **\$12.0 million to program/service enhancements & compliance**
- **\$2.8 million to facilities and technology infrastructure**
- **\$2.4 million to strategic initiatives per UMF**

Investments are supported by a combination of central reserves, UMF funds, central release of uncommitted balances, and central enterprise system balances.



The Recommended FY 2025 Budget Priorities:

- ✓ Invest to Maintain Excellence Within Constrained Resources
- ✓ Support Faculty and Staff Within These Resource Constraints
- ✓ Improve Efficiencies and Re-Prioritize Activities
- ✓ Address Critical Compliance, Operating & Safety Needs
- ✓ Implement a Necessary Tuition and Fee Plan
- ✓ Incorporate Responsible Revenue and Expenditure Projections

✓ **Balance the Budget**





UNIVERSITY OF MINNESOTA

Driven to Discover[®]

Crookston Duluth Morris Rochester Twin Cities

The University of Minnesota is an equal opportunity educator and employer.



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Annual Workforce & Human Resources Strategy Report

Review

Review + Action

Action

Discussion

This is a report required by Board policy

PRESENTERS:

Kenneth Horstman, Vice President for Human Resources
Mary Rohman Kuhl, Senior Director, Total Rewards
Brandon Sullivan, Senior Director, Talent Management
Angel Uddin, Senior Director, Equity, Diversity & Inclusion

PURPOSE & KEY POINTS

The purpose of this item is to provide the annual Workforce & Human Resources Strategy Report and an overview of the scope and impact of the Office of Human Resources (OHR). The presentation for this item can be viewed [HERE](#). The discussion during the committee's meeting will provide a brief overview of the presentation and then turn to discussion.

The presentation highlights recent accomplishments of each of the Centers of Excellence – Employee & Labor Relations, Equity Diversity & Inclusion, Operations, Talent Strategy, and Total Rewards – and three new strategies to advance the University:

1. **Presidential Advisory Committee.** To maximize the University's ability to recruit and retain employees, this new committee will be charged by the President to establish a strategic long-term employee compensation and benefits strategy in collaboration with shared governance partners, coordinated with the annual budget process, and informed by the results of a new Total Rewards Optimization (TRO) survey tool. The TRO will provide a conjoint analysis, pairing two offerings, and asking employees to indicate their degree of benefit preference. Coupled with the cost of providing each benefit, the TRO will create a clear picture of what benefits are most valued by all employees and able to be supported financially by the University, leading to a multi-year roadmap of proposed changes.
2. **Internal Talent Marketplace.** To support the strategic alignment of talent management best practices in ways that can be leveraged across other administrative functions, OHR is creating:
 - a. an integrated approach to promoting the internal mobility and adaptability of members of the University's IT and HR communities;
 - b. a competency architecture to enhance employee selection, performance management, and development;
 - c. an integrated employee engagement strategy that leverages survey data to inform the workforce development of the HR community; and
 - d. leadership assessments that will enhance the selection of central and local HR leaders and better inform and support onboarding success.

- 3. Intercultural Competence.** To support the development and intercultural competence of the workforce, OHR is expanding its effort to facilitate the Intercultural Development Inventory (IDI) to empower University leadership, employees, and groups to enhance their effectiveness in how they engage with cultural differences. IDI engagement is an 18-to-24-month assessment and development program that includes facilitated discussions to build an equitable and inclusive workplace and customized strategic guidance that is fully aligned with unit goals.

Annual Report on Total Compensation

A component of the Annual Workforce & Human Resources Strategy Report is the Annual Report on Total Compensation. This report includes information on workforce and total compensation and the University health benefits.

The scope of the University of Minnesota's compensation structure is outlined in the Board of Regents Policy: [Employee Compensation and Recognition, Section III \(a\)](#). This policy instructs the University to develop "...a compensation structure that, when combined with benefits and other rewards, is competitive relative to institutional peers and other appropriate labor markets and serves to attract and retain a high-performance workforce."

This report provides a picture of how the University's total compensation compares to the market. An assessment is provided for senior leaders; faculty; academic, professional, and administrative (P&A) staff; and civil service staff. Compensation, and some benefits, for labor-represented groups is negotiated, so this employee group is out of scope of this report.

How the University's total compensation compares to the market is critically important. The University employs 27,662 employees, or 21,775 full-time equivalents, as shown by the Headcount and FTE Dashboard Snapshot for November 1, 2023. Salary and fringe represent 61 percent of the total budgeted nonsponsored expenditures for FY 2024, which remains in the same 60-65 percent ranges the University has seen for many years. Nonsponsored salary expenditures are estimated to be \$1.8 billion in FY24, and benefits are estimated to be an additional \$620 million (including FICA and Medicare taxes). While money spent on salaries and benefits represent the greatest expenditure at the University, it is also a critical investment necessary to recruit and retain a quality workforce able to fulfill the University's mission.

BACKGROUND INFORMATION

The annual Workforce & Human Resources Strategy Report is required by the following Board of Regents Policies:

- *Employee Compensation and Recognition*
- *Employee Health Benefits*

Board of Regents Policy: *Employee Recruitment and Retention* governs the recruitment strategies and employee retention activities for the University. Section II of the policy includes guiding principles that foster the recruitment and retention of employees as follows:

- (a) The University commits to equal employment opportunity for all persons without regard to race, color, creed, religion, national origin, gender, age, marital status, disability, public assistance status, veteran status, sexual orientation, gender identity, or gender expression.

- (b) The University seeks to recruit, hire, and retain a diverse workforce with employees whose knowledge, skills, abilities, and service orientation support the University's standards of excellence.
- (c) The University strives to offer employees a compensation package that is competitive with peer institutions and other relevant labor markets.
- (d) The University, in developing workplace policies, services, and programs, seeks to understand and take into account the factors that affect job satisfaction and productivity.
- (e) The University fosters a positive workplace that is welcoming, inclusive, and respectful.



**UNIVERSITY OF MINNESOTA
ANNUAL REPORT ON
TOTAL COMPENSATION**

**Prepared for May 2024 Board of Regents
Finance and Operations Committee Meeting**

Summary of Findings

The scope of the University of Minnesota’s Compensation Structure is outlined in the Board of Regents Policy: [Employee Compensation and Recognition, Section III \(a\)](#). This policy instructs the University to develop “...**a compensation structure that, when combined with benefits and other rewards, is competitive relative to institutional peers and other appropriate labor markets and serves to attract and retain a high-performance workforce.**”

This report provides a picture of how the University’s total compensation compares to the market. An assessment is provided for senior leaders; faculty; Academic, Professional, and Administrative (P&A) staff; and Civil Service staff. Compensation for labor-represented groups is negotiated, as are some benefits, so this employee group is out of scope for this report.

How our total compensation compares to the market is critically important. The University of Minnesota employs **27,662 employees**, or 21,775 full-time equivalents, as shown by the Headcount and FTE Dashboard Snapshot for November 1, 2023. **Salary and fringe represent 61%** of the total budgeted non-sponsored expenditures for FY24, which remains in the same 60%-65% range we have seen for many years. Nonsponsored salary expenditures are estimated to be **\$1.8 billion** in FY24, and benefits are estimated to be an additional **\$620 million** (including FICA and Medicare taxes). While money spent on salaries and benefits represents our greatest expenditure at the University, it is also a critical investment necessary to recruit and retain a quality workforce able to fulfill the University’s mission.

Identifying Correct Labor Markets & Survey Data

The first step when determining how the University’s total compensation compares to the market is to identify the correct labor market for our various employee groups. To do this effectively, we consider the organizations, industries, and geographic areas from which we hire employees and to which we lose our employees. The Board has identified all employers within the Twin Cities metro as the most relevant labor market for our Labor-Represented, Civil Service, and P&A employees. The market for faculty and the University’s top 47 senior leader positions has been defined as higher education institutions of the same Carnegie Classification, as this is representative of the full set of universities where our faculty and senior leaders could most likely be employed.

Our second step is to secure reputable data sources that tell us what these two markets provide for salaries and benefits. The surveys selected for comparison must use professional and valid survey methodologies, focus on the markets in which the University competes for talent, and be conducted periodically for year-over-year comparisons.

This chart summarizes each of the University employee groups, the relevant labor market by group, and the surveys selected for salary and benefit benchmarking. Further detail about these benchmarking surveys can be found in the report detail that follows this executive summary.

Employee Group	Market	Salary Benchmarking Surveys	Benefits Benchmarking Surveys
Civil Service and P&A	Twin Cities Metro, All Employers	30+ formal, third-party salary surveys purchased from groups such as Mercer, Willis Towers Watson, CUPA, and Culpepper	<p>Medical Plan: Willis Towers Watson <i>Large Minnesota Employers 2023 Benefits Benchmark Study</i></p> <p>Retirement Plan: Willis Towers Watson <i>Large Minnesota Employers 2023 Benefits Benchmark Study</i></p>
Faculty	Higher Education Institutions of Like Carnegie Classification	<p>Duluth: CUPA-HR <i>Faculty in Higher Education</i></p> <p>Crookston, Morris, Rochester, and Twin Cities: American Association of University Professors (AAUP)</p>	<p>Medical Plan: LHD Benefit Advisors 2019 custom survey sponsored by Purdue and the Willis Towers Watson <i>2023 Healthcare Financial Benchmarks Survey</i></p> <p>Retirement Plan: Custom OHR survey that pulled updated 2024 employer contribution data for LHD Benefit Advisors survey participants.</p>
Top 47 Senior Leaders	Higher Education Institutions of Like Carnegie Classification	<p>CUPA-HR <i>Administrators in Higher Education</i></p> <p>CUPA-HR <i>Executive Compensation and Benefits in Higher Education</i></p>	<p>Medical Plan: LHD Benefit Advisors 2019 custom survey sponsored by Purdue and the Willis Towers Watson <i>2023 Healthcare Financial Benchmarks Survey</i></p> <p>Retirement Plan: Custom OHR survey that pulled updated 2024 employer contribution data for LHD Benefit Advisors survey participants</p>

Assessment of Base Pay

An organization’s pay stance compared to the market is measured using a compa-ratio (CR). This is an index that measures how an individual’s salary, or a group of salaries, compares to the market. A compa-ratio of 1.0 means the internal salaries, on average, are equal to the external market median. An organization can have a healthy overall compa-ratio but have pockets of employees or positions that are not paid to market. To know if an individual or group compa-ratio is competitive, you need to know the skills and experience of the employees, as the degree of job mastery determines higher or lower payment relative to market median. For organization-wide analysis, companies typically assume a normal distribution of performance which would support an overall CR of 1.0. If an organization provides market-leading benefits, they may target a compa-ratio somewhat below a 1.0 and supplement with these benefit offerings. In addition, the generally accepted compensation standard is that payment within 5% of the market (either higher or lower) is deemed to be “at-market” since there is always some degree of error in any surveying and benchmarking methodology.

Senior Leader Base Pay

The University of Minnesota's stated strategy is to be market-competitive for Senior Leader compensation. Assuming there is a normal distribution of performance among the Senior Leader group, you would expect salaries to be close to the market median or 50th percentile. The University's Senior Leaders are paid, on average, at the 43rd percentile of the market for base compensation and at the 41st percentile of the market for total cash compensation. These percentile rankings decreased for base compensation from the 2023 annual report which reported the 45th percentile of the market for base compensation but remained unchanged for total cash compensation at the 41st percentile. We are unable to report total remuneration statistics because this is no longer published by CUPA.

Faculty Base Pay – Market Refined Locations

Faculty Market Refinements result in the identification of the correct market for faculty, assignment of each faculty member to a primary discipline (or CIP code), selection of salary surveys for annual benchmarking, and an annual January 1 analysis of each faculty members' pay as compared to fresh market data for their particular discipline and rank (assistant, associate, or full professor). This yields accurate and actionable market data that allows the campus to identify which faculty are paid below, at, or ahead of the market median for their rank and discipline.

At the time of this report, Duluth is the only campus location that has completed Faculty Market Refinements. Based on our most recent annual review of faculty market data for Duluth, we have found that Duluth faculty have an overall compa-ratio of .90. This has decreased from an overall compa-ratio of .94 that was reported in last year's report. Further Duluth compa-ratio detail, broken out by discipline, is provided in the later portion of this report.

We anticipate Rochester will have implemented refinements by the end of fiscal year 2024. Rough compa-ratio estimates are provided within this report for faculty at Crookston, Morris, Rochester, and the Twin Cities. However, since we have not yet completed market refinements for faculty on these campuses, we are not confident in the accuracy of these comparisons so we are choosing not to feature any conclusions about these salaries in this executive summary.

Staff Base Pay – Market Refined Job Families

The overall compa-ratio for all employees in market refined job families is .89, which has remained the same as last year's report. This can be broken out separately by Civil Service versus P&A employees, with Civil Service having a .90 compa-ratio and P&A a bit lower at .88. Further compa-ratio data, broken down by job family and specialties within job families, is provided in the detailed section of this report. As you will see in the next section of this summary, the University's benefits are market-leading for Civil Service and P&A employees which improves these distributions when considering total compensation, rather than just base pay, compared to the market.

Assessment of Benefits

The Board of Regents Policy, *Employee Health Benefits*, guides decisions on strategy for the provision of health benefits at the University including: Encouraging a healthy and productive workforce; and providing a plan to employees, retirees, and families that offers choice and high-quality. Benefits demonstrate care for employees, encourage them to be partners in their health and wellbeing, and are vital to attracting and retaining employees.

The University’s core benefit offerings include medical, retirement, vacation/holidays, dental, life insurance, Regents Tuition Benefit Program, Wellbeing Program, financial counseling, and an employee assistance program (EAP). We also provide voluntary short-term and long-term disability for Civil Service and Labor-Represented employees, and medical leave and disability for P&A employees and faculty.

Benefit programs can be assessed from multiple angles, including cost, administrative efficiency, and effectiveness. This annual report explores the value to the employee of medical and retirement benefits given that they represent the largest portion of benefit and fringe costs as detailed in this chart of the University’s fiscal year 2024 fringe rates:

Fringe Component	Faculty / P&A	Civil Service
Medical	16.5%	16.5%
Retirement	9.7%	6.4%
FICA	5.4%	5.4%
Vacation	1.5%	1.5%
Medicare	1.4%	1.4%
Internal Admin	0.7%	0.7%
Unemployment	0.1%	0.1%
Dental	0.8%	0.8%
Income Disability	0.3%	N/A*
Tuition	0.4%	0.4%
Worker’s Comp	0.1%	0.1%
Life	0.2%	0.2%
Total Fringe Rate	37.1%	33.5%

*Voluntary benefit

Medical Plan

Employees who have been appointed to an eligible job classification where the appointment is 50% time or greater, and the appointment will last for three months or longer, are eligible to participate in the University's health programs, including the medical plan. Only employees who are in an eligible job classification with an appointment of 75% time or greater are eligible for the University's contributions toward the cost of medical and dental benefits.

For **Civil Service and P&A** employees, the University's medical plan provides 13% more in total benefit value as compared to other large Minnesota employers, which is the comparison market for these two employee groups. This equates to \$3,104 more in average annual value. Assuming an average Civil Service salary of \$62,114 and average employee utilization of the medical plan, a Civil Service employee would receive an incremental benefit value equal to 5.0% of their annual salary through the University medical benefit, compared to large private Minnesota employers. Assuming an average P&A salary of \$90,848, and average employee utilization of the medical plan, a P&A employee would receive an incremental benefit value equal to 3.4% of their annual salary through the University medical benefit, compared to large private Minnesota employers.

For **Senior Leaders and Faculty**, there is almost no difference in the University's medical plan when compared to medical plans of higher education peer institutions nationally, which is the relevant market for these two employee groups.

Retirement Plan

Civil Service staff participate in a defined benefit pension plan provided through the Minnesota State Retirement System (MSRS). Employees currently contribute 5.5% of their base salary to this plan and the University contributes 6.25% of the employee's base salary, which are the contribution rates mandated by the state legislature. The plan replaces 59.5% of pre-retirement income based on the employee's highest 5 years of salary with 35 years of service and a normal retirement age of 66 (excludes Social Security income). When compared to the Twin Cities large employer market, the retirement benefit for Civil Service employees is roughly even to the market.

P&A employees participate in a 401(a) defined contribution plan. P&A employees hired since January 2, 2012 contribute 5.5% of their base salary to this plan and the University contributes 10%. The market for P&A employees is composed of other large Twin Cities employers. When compared with the Twin Cities large employer marketplace in the Willis Towers Watson *Large Minnesota Employers 2023 Benefits Benchmark Study*, the University provides approximately 2.0% more than companies that provide either matching or non-matching components to their defined contribution plan. It is important to note that 50.4% of current 401(a) participants, or 5,639 P&A employees, who were hired before January 2, 2012 receive a 13% annual retirement plan contribution from the University. Although not pulled out separately for this analysis, the University provides approximately 5.0% more to these employees than large local Twin Cities employers.

Faculty & Senior Leaders participate in the same 401(a) Defined Contribution plan as P&A employees. Faculty and senior leaders hired since January 2, 2012 contribute 5.5% of their base salary to this plan and the University contributes 10%. The labor market for faculty and senior leaders is national higher education institutions. OHR retirement services assessed 13 comparable institutions that were included as participants from a 2019 LHD Benefit Advisors survey sponsored by Purdue and found an average contribution rate of 8.96% and median of 9.65%. When compared to the median for other higher education institutions, the University provides 0.35% more in contributions. It is important to note that 50% of current 401(a) faculty and 40% of senior leader participants (or 5,639 total individuals), who were hired before January 2, 2012 receive a 13% annual retirement plan contribution from the University. Although not pulled out separately for this analysis, the University provides 3.35% more to these individuals than other higher education institutions.

Assessment of Total Compensation

To assess how the University’s total compensation compares to the market, we must consider the value provided to employees through a combination of base salary, the University’s medical plan, and the University’s retirement plans. The chart below shows the University’s total compensation stance as compared to the market for each employee group:

Employee Group*	Salary Compa-Ratio	Points for Medical Plan	Points for Retirement Plan*	Adjusted Compa-Ratio	Difference to Market
Civil Service in Market-Refined Job Families	0.90	0.0500	0	0.95	-5%
P&A in Market-Refined Job Families	0.88	0.0340	0.0200	0.93	-7%
Faculty at Duluth	0.90	0	0.0035	0.90	-10%
Senior Leaders	43rd Percentile	0	0.0035	43rd Percentile	-7 Percentile Points

*Roughly 50% of the P&A Staff and Faculty along with 40% of Senior Leaders participating in the University’s 401(a) retirement plan were hired before January 2, 2012 and receive a 13% employer contribution, rather than the current 10% employer contribution. The total compensation statistics for this portion of the population are three percentage points higher, further improving our total compensation stance relative to the market.

Limitations to This Analysis

The information provided in this summary is meant to provide a context for how our base salary, with the inclusion of major benefits of medical and retirement, compares to the market. The aggregate compa-ratios for faculty and staff and the aggregate percentile for senior leaders are high-level averages, and do not represent

the actual situation of the individual employee. Broad comparisons of benefits require assumptions and do not always account for the intricacies of a medical plan or a retirement plan such as health plan utilization policies or retirement plan designs for things such as loans and distributions. Additionally, several Twin Cities employers offer bonuses or stock options for managers and higher-level roles, which are not included in our Civil Service and P&A analysis.

Total Rewards & Intangibles

The University of Minnesota provides intangible benefits that, while difficult to quantify, are meaningful to employees. A compelling mission that translates into meaningful work is critical to many who work at the University. In leadership training and development individual assessments, altruism is a high attribute for the average University employee. The collaborative environment and shared governance are likewise meaningful and provide a visible picture of collaboration. The intangibles, while not easily measured, are considered by employees when they reflect on their experience at the University and strengthen our competitive position to peers in public ranking platforms such as Glassdoor.

Recommended Strategies

Each year, the Office of Human Resources assesses market trends and internal feedback related to total reward offerings to identify what changes may be needed and establish key priorities for the upcoming fiscal year. This year, the primary source of internal feedback was provided via the Workforce Reinvestment Resolution submitted by the University's governance groups. A formal response to this resolution will have been issued by the time this report is received by the Board of Regents, so many of our proposed action items (marked as Workforce Resolution Response – "WRR") are incorporated into the following proposed priorities for fiscal year 2025.

Total Rewards Overall

- **WRR:** Complete a Total Rewards Optimization (TRO) analysis. Survey employees to determine their preferences related to a focused set of possible benefit offerings. The survey would be a conjoint analysis, pairing two offerings and asking employees to indicate their degree of preference for one benefit versus another. This, coupled with the cost of providing each benefit, would create a clear picture of what benefits are most valued by our employees and able to be supported financially by the University, leading to a multi-year roadmap of proposed changes.

Compensation

- **WRR:** Establish a Compensation Governance Committee to determine strategies for effectively advocating with the Minnesota Legislature for funding, prioritize system-wide pay increase needs for budgeting planning, and provide guidance on foundational compensation decisions.
- Advocate for a merit increase pool in the coming years that is as competitive as possible to ensure pay levels keep pace with the external market.
- Advocate for a larger market adjustment account so that salaries can be brought to market-competitive levels.

- Continue market refinement work for five remaining job families: Research, Libraries, Education, and Administration.
- Implement faculty market refinements for Crookston, Morris, or the Twin Cities. We anticipate market refinements will have been completed for Rochester faculty by the end of fiscal year 2024.
- **WRR:** Bring wages for Civil Service and P&A employees to \$20 or more per hour.
- **WRR:** Continue to monitor and increase salary floors to ensure they are competitive.
- **WRR:** Enhance education provided to supervisors on the importance of using the full salary range for new hire offers and promotional pay increases.
- **WRR:** Revisit how our annual pay increase pools could be awarded, including our measures of merit and the design of our annual SERC process for faculty.
- Continue to perform an annual review of individual pay rates for all senior leaders.

Health Programs (Including Medical Plan and Wellbeing)

- Implement a best-in-care program that adds an extra layer of management on 10+ key specialty and traditional drug categories and would save the University about \$140,000 annually.
- Implement an account accumulator program to allow the University to reduce costs by approximately \$233,000 annually on drugs that have manufacturers' coupons for their medications.
- Conduct pharmacy drug pricing market check that will result in a cost reduction of \$3.1 million annually.
- Evaluate vendors that could potentially help our plan members prevent and reduce symptoms of the top musculoskeletal conditions that represent higher claims on our health plan.
- Review outcome metrics from Lyra to learn what effect this provider has had, in aggregate, on the behavioral health of our employees who have used their services. This will help guide future planning.
- Review outcome data from Omada to determine the effect this provider has had, in aggregate, on diabetes prevention and, if appropriate, further promote Lyra and Omada to gain greater participation.
- Evaluate vendors to help our plan members improve gut health which is believed to drive many different medical conditions.
- Conduct the annual Wellbeing Program survey to continue to measure the impact of the new Wellbeing Program design.
- Explore the use of a single broad network within our medical plan, including an assessment if this may be of potential future value to our employees.

Retirement & Financial Services

- Implement any required actions to comply with updated regulations and plan design amendments prompted by the passage of SECURE Act 2.0.
- Assess whether we should adopt any optional provisions allowed by SECURE Act 2.0.
- Coordinate a request for proposal (RFP) for retirement plan record keeper, as it has been five years since the last RFP.
- Continue to provide employee education on an array of financial topics, including the importance of saving for retirement.

Annual Report on Senior Leader Compensation

The Office of Human Resources has recently completed the attached annual review of cash compensation for senior leadership positions within the University of Minnesota. This review was conducted to ensure that the compensation provided to these individuals aligns with the objectives of the Board of Regents Policy on Compensation and Recognition.

Specifically, the Board of Regents policy states:

- The University strives to achieve and maintain a compensation structure that, when combined with benefits and other rewards, is **competitive relative to institutional peers and other appropriate labor markets** and serves to attract and retain a high-performance workforce.
- The University seeks to reward meritorious performance and employee contribution to the success of the University through compensation and other forms of recognition.
- In setting initial salaries and subsequent pay adjustments, the University considers the work responsibilities, market, internal equity, experience and expertise, performance, and other criteria as appropriate.
- The University adheres to compensation and recognition practices that are fair and equitable in design, application, and delivery.

Definition of Market

The market in which the University competes for talented senior leaders varies by campus and is composed of national higher education institutions of comparable size and scope. The Board of Regents has supported the use of Carnegie Classification as the market comparison for each campus.

Carnegie Classification is a framework for classifying colleges and universities in the United States that are represented in the National Center for Education Statistics Integrated Postsecondary Education Data System (IPEDS). Institutions are categorized based on number and types of degrees awarded, major field of study as well as level of research activity. A list of the specific institutions in each comparison group may be accessed on the [Carnegie Classification website](#).

Using Carnegie Classification groups for compensation comparisons provides the following advantages:

- Sufficient sample or n-size in each comparison group
- Standardized and stable framework for classification
- Used widely through higher education for comparison purposes
- National scope contains institutions similar to each campus
- Inclusive of institutions where we draw faculty and senior leaders and/or the institutions to which we lose faculty and senior leaders

Carnegie Classifications by Campus

Campus	Carnegie Classification	Number of Institutions
Crookston	Baccalaureate Colleges: Diverse Fields	308
Duluth*	M1: Master’s Colleges & Universities-Larger Programs R2: Doctoral Universities-High Research Activity	325 133
Morris	Baccalaureate Colleges: Arts and Sciences Focus	225
Rochester**	Special Focus Four-Year: Other Health Professions Schools	243
Twin Cities	R1: Doctoral Universities-Very High Research Activity	146

*Duluth is classified as an M1 institution, but they have some characteristics of an R2 University in the area of Research funding so it was determined that a blend of R2 and M1 salary information would be used for compensation comparison analysis.

**Rochester is in Special Focus Four-Year: Other Health Professions Schools Carnegie Classification; however, there was insufficient faculty data available this year.

It is important to note that private sector businesses, the Minnesota State Colleges and Universities (MNSCU), and the state of Minnesota are not considered our comparison market for senior leader talent for the following reasons:

- Successful candidates for senior leader positions generally have a wealth of knowledge about the unique nature of business in higher education, including our tripartite mission, the research we conduct, the role of faculty, and the culture of shared governance.
- Although we may occasionally hire a senior leader from, or lose them to, the private sector, we do not seek to match the pay of our senior leaders to the private sector, given the private sector’s ability to offer a wider array of compensation offerings.

Senior Leader Compensation Strategy and Scope

The total compensation strategy for senior leaders should be competitive, market-driven, performance-based, equitable, and transparent.

The board reserves the authority to appoint all individuals in the following positions and approve the terms of their employment:

- Chancellor
- Chief Auditor
- Dean
- Division I Director of Intercollegiate Athletics
- Executive Vice President and Provost
- General Counsel
- Senior Vice President for Finance and Operations
- University Librarian and Dean of Libraries
- Vice Chancellor for Academic Affairs
- Vice President
- Such other administrative positions as the Board may specify from time to time

The following positions have been included in the 2023 analysis of senior leader compensation:

Title	Incumbent
Chancellor Crookston	Mary Holz-Clause
Chancellor Duluth (Interim)	David McMillan
Chancellor Morris	Janet Ericksen
Chancellor Rochester	Lori Carrell
Chief Auditor	Quinn Gaalswyk
Dean and Vice Provost Graduate Education	Scott Lanyon
Dean and Vice Provost Undergraduate Education	Robert McMaster
Dean, Carlson School of Management	Jamie Prenkert
Dean, College of Biological Sciences	Saara DeWalt
Dean, College of Continuing and Professional Studies	Robert Stine
Dean, College of Design	Prasad Boradkar

Dean, College of Education and Human Development	Michael Rodriguez
Dean, College of Liberal Arts (Interim)	Ann Waltner
Dean, College of Science and Engineering	Andrew Alleyne
Dean, Hubert H. Humphrey School of Public Affairs	Nisha Botchwey
Dean, Law School (Interim)	William McGeeveran
Dean, School of Dentistry	Keith Mays
Dean, School of Nursing	Connie Delaney
Dean, School of Pharmacy	Lynda Welage
Dean, School of Public Health	Melinda Pettigrew
Dean, School of Veterinary Medicine	Laura Molgaard
Dean, UMD College of Education and Human Service Professions	Jill Pinkney Pastrana
Dean, UMD College of Liberal Arts	Jeremy Youde
Dean, UMD Labovitz School of Business and Economics (Interim)	Praveen Aggarwal
Dean, UMD Swenson College of Science and Engineering	Wendy Reed
Dean, University Extension	Beverly Durgan
Dean, College of Food, Agricultural & Natural Resource Sciences	Brian Buhr
Division 1 Director of Intercollegiate Athletics	Mark Coyle
Executive Vice Chancellor for Academic Affairs, UMD (Interim)	Amy Hietapelto
Executive Vice President & Provost	Rachel Croson
General Counsel	Douglas Peterson
President (Interim)	Jeffrey Ettinger
Senior Vice Chancellor for Academic Affairs, UMC	Rosemary Johnsen
Senior Vice President Finance & Operations (Interim)	Julie Tonneson
University Librarian and Dean of Libraries	Lisa German
Vice Chancellor for Academic Affairs and Dean, UMM (Interim)	Peh Ng
Vice Chancellor for Academic Affairs and Innovation, UMR	Paul Hanstedt
Vice President and Budget Director	Julie Tonneson
Vice President and Chief Information Officer	Bernard Gulachek
Vice President for Clinical Affairs & Dean of the Medical School	Jakub Tolar

Vice President for Equity & Diversity	Mercedes Ramirez Fernandez
Vice President for Student Affairs and Dean of Students	Calvin Phillips
Vice President Human Resources	Kenneth Horstman
Vice President Research	Shashank Priya
Vice President University and Government Relations (Interim)	Ann Aronson & Charles Tombarge
Vice President University Services	Alice Roberts-Davis

Senior Leader Compensation Surveys Used

Salary surveys are selected based on the following criteria:

- Professional and timely survey methodology that supports data integrity via standard definitions, controlled data collection, and a thorough analysis of market data
- Adequate matches for the majority of our positions
- Comprehensive participant list, including our identified Carnegie comparison groups
- Strong knowledge of the higher education industry and consistent presence, allowing for year-over-year comparison of results

Data for our 2023 analysis was pulled from the following formal surveys:

- CUPA-HR *Administrators in Higher Education Survey*
- CUPA-HR *Executive Compensation and Benefits in Higher Education*

The *Chronicle of Higher Education* and university websites, as well as other possible data sources, were considered but did not meet the criteria and were therefore not used.

All external market data was aged to July 1, 2024 using an aging assumption of 3.4%. This percentage represents the annual merit pool anticipated by higher education institutions nationally, and all industries locally and nationally, for calendar year 2024. Applying this aging factor to the external survey data represents the best estimate of salaries that will be paid in the market as of July 1, 2024.

Definition of Survey Terms

To ensure accurate comparisons of University of Minnesota data against the published salary surveys, the following definitions of base salary, total cash compensation, and total remuneration are used. These definitions are consistent with how these terms are defined and reported by the published salary surveys.

Base salary: The annual institutional base salary paid to incumbents, which includes increments, faculty administrative augmentations, academic administrative augmentations and Regents’ Professorships. For the purposes of this report, base salaries reported for University of Minnesota senior leaders were taken from the ninth payroll in fiscal year 2024.

Total cash compensation: The sum of base salary and bonus/incentive compensation. This does not include housing allowances or other perquisites (such as travel reimbursements, moving expenses, season tickets, etc.). Incentives and bonuses reported for University of Minnesota senior leaders reflect payments made in calendar year 2023. Housing allowances for campus presidents or chancellors and perquisites are excluded from total cash.

Total remuneration: The sum of total cash compensation, university retirement contributions, and deferred compensation. Retirement contributions and deferred compensation for the University of Minnesota leaders reflect contributions made in the calendar year 2023. *Total remuneration is not collected via the CUPA-HR surveys and is, therefore, unable to be reported.*

Senior Leader Compensation—Overall Distribution & Findings

The compensation analysis for 2023 indicates that our senior leaders are paid, on average, at the 43rd percentile of the market for base compensation and 41st percentile for total cash compensation. The year-over-year distribution of salaries is displayed in the tables below.

Base Salary			Total Cash Compensation		
	2022	2023		2022	2023
Overall Average Percentile Ranking	45th	43rd	Overall Average Percentile Ranking	41st	41st
<25	19%	18%	<25	24%	16%
25-44	27%	39%	25-44	16%	32%
45-55	22%	18%	45-55	16%	5%
56-74	24%	18%	56-74	11%	11%
>75	8%	5%	>75	8%	8%
ISD*	0%	0%	ISD*	24%	29%

**ISD indicates when insufficient data existed within the salary surveys.*

Please note that this is an overall percentile ranking, and the ranking of any given leader may be higher or lower. The data for each leader with their market position is listed below.

University of Minnesota

Annual Review of Senior Leader Compensation

U of M Salary data taken from 11/1/2023 Fiscal Year 2024 Fall Snapshot, updated as necessary throughout the year.

Reported to Board of Regents May 2024.

Data reported in thousands.

U of MN Working Title	Base Salary from Surveys					Incumbent Data		Total Cash Comp from Surveys					Incumbent Data		Incumbent Data	
	10th%	25th%	50th%	75th%	90th%	Base	Percentile Ranking	10th%	25th%	50th%	75th%	90th%	Total Cash	Percentile Ranking	Base+ Incent+ Retire + Deferred	Percentile Ranking
Chancellor Crookston	\$212.9	\$241.1	\$293.3	\$343.2	\$403.4	\$285.1	46.1	ISD	ISD	ISD	ISD	ISD	\$285.1	ISD	\$313.7	ISD
Chancellor Morris	\$317.1	\$370.0	\$475.7	\$611.7	\$739.9	\$300.0	-10	ISD	ISD	ISD	ISD	ISD	\$300.0	ISD	\$339.0	ISD
Chancellor Rochester	\$230.9	\$251.6	\$353.4	\$478.9	\$543.2	\$311.3	39.7	ISD	ISD	ISD	ISD	ISD	\$311.3	ISD	\$342.4	ISD
Chief Auditor	\$171.6	\$203.4	\$237.7	\$285.5	\$322.1	\$200.2	23.5	\$194.6	\$215.1	\$249.7	\$304.0	\$337.2	\$200.2	14.2	\$226.3	ISD
Dean and Vice Provost Graduate Education	\$209.3	\$242.6	\$277.6	\$319.3	\$360.0	\$270.0	44.6	\$214.8	\$251.7	\$292.8	\$327.6	\$369.5	\$270.0	36.1	\$305.1	ISD
Dean and Vice Provost Undergraduate Education	\$212.2	\$237.8	\$274.2	\$339.1	\$415.3	\$287.5	55.1	\$231.3	\$238.6	\$269.9	\$333.2	\$389.0	\$287.5	56.9	\$324.8	ISD
Dean, Carlson School of Management	\$299.5	\$373.2	\$448.3	\$554.0	\$661.6	\$430.0	43.9	\$306.3	\$378.7	\$466.5	\$569.4	\$670.1	\$430.0	39.6	\$463.0	ISD
Dean, College of Biological Sciences	\$255.4	\$337.5	\$352.3	\$373.5	\$376.6	\$339.2	27.8	ISD	ISD	ISD	ISD	ISD	\$339.2	ISD	\$372.2	ISD
Dean, College of Continuing and Professional Studies	\$220.0	\$253.6	\$308.1	\$342.5	\$386.8	\$255.0	25.6	\$201.5	\$240.9	\$312.6	\$329.9	\$340.9	\$255.0	29.9	\$288.2	ISD
Dean, College of Design	\$257.0	\$280.4	\$302.1	\$355.4	\$400.7	\$290.0	36.1	\$264.9	\$287.2	\$304.1	\$351.8	\$391.0	\$290.0	29.2	\$319.0	ISD
Dean, College of Education and Human Development	\$240.2	\$270.6	\$297.7	\$360.6	\$416.6	\$292.0	44.7	\$256.8	\$277.6	\$304.3	\$367.3	\$426.2	\$292.0	38.5	\$330.0	ISD
Dean, College of Science and Engineering	\$311.2	\$361.6	\$407.1	\$459.5	\$510.5	\$427.3	59.6	\$320.0	\$381.0	\$411.2	\$460.0	\$507.7	\$427.3	58.3	\$460.3	ISD
Dean, Hubert H. Humphrey School of Public Affairs	\$266.0	\$303.5	\$362.7	\$427.0	\$499.3	\$312.6	28.9	\$270.8	\$312.0	\$386.8	\$467.4	\$513.7	\$312.6	25.2	\$343.9	ISD
Dean, School of Dentistry	\$314.7	\$419.3	\$451.7	\$474.2	\$503.2	\$382.0	19.6	\$319.4	\$431.3	\$459.8	\$475.7	\$557.3	\$382.0	18.4	\$415.0	ISD
Dean, School of Nursing	\$246.3	\$314.8	\$363.6	\$404.2	\$466.2	\$371.6	54.9	\$257.6	\$340.4	\$377.4	\$422.0	\$486.3	\$371.6	46.1	\$414.5	ISD
Dean, School of Pharmacy	\$305.7	\$356.5	\$388.7	\$404.6	\$429.3	\$361.0	28.5	\$339.9	\$379.0	\$402.6	\$417.2	\$445.8	\$361.0	18.1	\$394.0	ISD
Dean, School of Public Health	\$315.8	\$366.3	\$434.5	\$467.9	\$551.7	\$360.0	23.1	\$317.6	\$365.4	\$435.5	\$479.0	\$597.3	\$360.0	23.3	\$393.0	ISD
Dean, School of Veterinary Medicine	\$329.1	\$351.5	\$374.1	\$396.4	\$432.1	\$345.4	20.9	\$340.1	\$351.9	\$379.3	\$400.6	\$437.7	\$345.4	16.8	\$388.3	ISD
Dean, UMD College of Education and Human Service Professions	\$142.2	\$172.0	\$191.9	\$218.7	\$254.2	\$173.4	26.8	ISD	ISD	ISD	ISD	ISD	\$173.4	ISD	\$190.7	ISD
Dean, UMD College of Liberal Arts	\$169.0	\$193.1	\$214.2	\$246.9	\$289.7	\$169.9	10.6	ISD	ISD	ISD	ISD	ISD	\$169.9	ISD	\$192.0	ISD
Dean, UMD Swenson College of Science and Engineering	\$180.7	\$219.4	\$254.8	\$290.0	\$340.0	\$240.0	39.6	ISD	ISD	ISD	ISD	ISD	\$240.0	ISD	\$264.0	ISD
Dean, University Extension	\$230.8	\$288.1	\$294.0	\$302.4	\$309.6	\$287.5	24.9	ISD	ISD	ISD	ISD	ISD	\$287.5	ISD	\$324.9	ISD
Dean, College of Food, Agricultural & Natural Resource Sciences	\$243.5	\$287.8	\$330.1	\$366.7	\$426.0	\$316.7	42.1	\$240.1	\$300.1	\$340.4	\$386.0	\$418.5	\$316.7	35.3	\$357.8	ISD
Division 1 Director of Intercollegiate Athletics - Big 10 Comparison	\$343.3	\$464.3	\$768.1	\$1,065.0	\$1,304.4	\$1,076.8	75.7	\$531.6	\$727.8	\$942.3	\$1,121.8	\$1,571.4	\$1,301.8	81.0	\$1,494.8	ISD
Executive Vice President & Provost	\$371.8	\$435.3	\$505.6	\$579.5	\$734.7	\$541.3	62.1	\$447.1	\$484.5	\$532.3	\$597.2	\$872.7	\$541.3	53.5	\$604.3	ISD
General Counsel	\$228.7	\$315.0	\$394.0	\$490.4	\$638.9	\$387.0	47.8	\$239.9	\$365.8	\$420.6	\$532.5	\$718.8	\$387.0	34.7	\$420.0	ISD

University of Minnesota

Annual Review of Senior Leader Compensation (continued)

	Base Salary from Surveys					Incumbent Data		Total Cash Comp from Surveys					Incumbent Data		Incumbent Data	
Senior Vice Chancellor for Academic Affairs, UMC	\$131.1	\$157.9	\$173.3	\$216.4	\$231.5	\$185.0	56.8	ISD	ISD	ISD	ISD	ISD	\$185.0	ISD	\$203.5	ISD
Senior Vice President Finance & Operations	\$302.0	\$351.5	\$440.9	\$500.4	\$631.5	N/A	N/A	\$305.4	\$364.8	\$461.3	\$543.4	\$664.9	N/A	N/A	N/A	ISD
University Librarian and Dean of Libraries	\$173.4	\$224.9	\$264.4	\$310.2	\$376.7	\$309.5	74.7	\$220.9	\$238.6	\$274.3	\$307.4	\$370.1	\$309.5	75.5	\$340.5	ISD
Vice Chancellor for Academic Affairs and Innovation, UMR	\$156.5	\$174.1	\$200.8	\$303.2	\$350.9	\$198.0	47.4	ISD	ISD	ISD	ISD	ISD	\$198.0	ISD	\$217.8	ISD
Vice President and Budget Director	\$149.7	\$163.9	\$220.5	\$285.3	\$318.4	\$259.2	64.9	ISD	ISD	ISD	ISD	ISD	\$259.2	ISD	\$292.9	ISD
Vice President and Chief Information Officer	\$251.5	\$286.7	\$333.7	\$399.9	\$463.9	\$306.1	35.3	\$275.3	\$309.1	\$347.0	\$414.9	\$490.7	\$306.1	23.7	\$345.9	ISD
Vice President for Clinical Affairs & Dean of the Medical School	\$339.7	\$479.3	\$801.9	\$1,117.4	\$1,337.0	\$925.0	59.7	\$305.6	\$477.3	\$798.6	\$1,176.1	\$1,518.0	\$925.0	58.4	\$1,017.9	ISD
Vice President for Equity & Diversity	\$194.2	\$245.7	\$286.7	\$335.6	\$384.7	\$365.7	84.2	\$240.1	\$274.5	\$299.8	\$359.6	\$416.2	\$365.7	76.6	\$398.7	ISD
Vice President for Student Affairs and Dean of Students	\$202.9	\$272.7	\$309.7	\$353.5	\$405.8	\$313.6	52.2	\$247.8	\$291.0	\$327.7	\$365.7	\$415.8	\$313.6	40.4	\$344.9	ISD
Vice President Human Resources	\$208.7	\$255.0	\$310.8	\$377.7	\$446.1	\$295.7	43.2	\$221.3	\$266.8	\$326.1	\$385.4	\$491.1	\$295.7	37.2	\$325.3	ISD
Vice President Research	\$277.4	\$339.2	\$408.2	\$451.0	\$493.8	\$446.1	72.2	\$314.7	\$373.8	\$425.7	\$470.0	\$518.5	\$446.1	61.5	\$479.1	ISD
Vice President University Services	\$206.6	\$263.0	\$331.9	\$404.3	\$536.4	\$295.0	36.6	\$262.4	\$273.9	\$305.3	\$375.2	\$578.7	\$295.0	41.8	\$324.5	ISD
Chancellor Duluth	\$338.7	\$383.9	\$453.0	\$565.1	\$707.0	N/A	N/A	ISD	ISD	ISD	ISD	ISD	N/A	N/A	N/A	ISD
Dean, College of Liberal Arts	\$293.4	\$319.1	\$377.0	\$424.6	\$516.3	N/A	N/A	\$327.6	\$350.2	\$403.7	\$428.7	\$546.7	N/A	N/A	N/A	ISD
Dean, Law School	\$346.3	\$396.5	\$440.3	\$479.5	\$585.7	N/A	N/A	\$360.4	\$399.8	\$444.3	\$481.2	\$613.1	N/A	N/A	N/A	ISD
Dean, UMD Labovitz School of Business and Economics	\$174.5	\$210.6	\$250.1	\$298.0	\$368.0	N/A	N/A	ISD	ISD	ISD	ISD	ISD	N/A	N/A	N/A	ISD
Executive Vice Chancellor for Academic Affairs, UMD	\$209.2	\$250.7	\$297.7	\$357.2	\$418.2	N/A	N/A	ISD	ISD	ISD	ISD	ISD	N/A	N/A	N/A	ISD
President	\$535.1	\$618.2	\$849.0	\$992.0	\$1,240.9	N/A	N/A	\$665.9	\$792.7	\$931.8	\$1,069.7	\$1,607.1	N/A	N/A	N/A	ISD
Senior Vice President Finance & Operations	\$302.0	\$351.5	\$440.9	\$500.4	\$631.5	N/A	N/A	\$305.4	\$364.8	\$461.3	\$543.4	\$664.9	N/A	N/A	N/A	ISD
Vice Chancellor for Academic Affairs and Dean, UMM	\$179.7	\$206.3	\$243.1	\$289.5	\$336.4	N/A	N/A	ISD	ISD	ISD	ISD	ISD	N/A	N/A	N/A	ISD
Vice President University and Government Relations	\$217.5	\$274.8	\$327.5	\$398.0	\$500.5	N/A	N/A	\$262.7	\$315.5	\$359.5	\$436.3	\$501.1	N/A	N/A	N/A	ISD

Notes:

ISD indicates when insufficient data existed within the salary surveys.

Interim roles are highlighted gold.

For the purpose of calculating summary data, if percentile ranking was <10, 10% was used, and if it was >90, 90 was used.

Interim roles are highlighted gold.

Annual Report on Faculty Compensation

Each year, the Office of Human Resources completes a review of cash compensation for faculty positions within the University of Minnesota. This review assesses the degree to which the compensation provided to these individuals aligns with the stated objectives of the [Board of Regents Policy: Employee Compensation and Recognition](#).

Specifically, the Board of Regents policy states that:

- The University strives to achieve and maintain a compensation structure that, when combined with benefits and other rewards, is **competitive relative to institutional peers and other appropriate labor markets** and serves to attract and retain a high-performance workforce.
- The University seeks to reward meritorious performance and employee contribution to the success of the University through compensation and other forms of recognition.
- In the setting of initial salaries and subsequent pay adjustments, the University considers the work responsibilities, market, internal equity, experience and expertise, performance, and other criteria as appropriate.
- The University adheres to compensation and recognition practices that are fair and equitable in design, application, and delivery.

Definition of Market

For the purposes of this report, we define the market in which we compete for talented faculty as the Carnegie Classification identified for each campus location.

Carnegie Classification is a framework for classifying colleges and universities in the United States that are represented in the National Center for Education Statistics Integrated Postsecondary Education Data System (IPEDS). Institutions are categorized based on number and types of degrees awarded, major field of study, as well as level of research activity. A list of the specific institutions in each comparison group may be accessed on the [Carnegie Classification website](#).

Using Carnegie Classification groups for compensation comparisons provides the following advantages:

- Sufficient n-size in each comparison group
- Standardized and stable framework for classification
- Used widely through higher education for comparison purposes
- National scope contains institutions similar to each campus
- Inclusive of institutions where we draw faculty and senior leaders and/or the institutions to which we lose faculty and senior leaders

Carnegie Classifications by Campus

Campus	Carnegie Classification	Number of Institutions
Crookston	Baccalaureate Colleges: Diverse Fields	308
Duluth*	M1: Master’s Colleges & Universities-Larger Programs R2: Doctoral Universities-High Research Activity	325 133
Morris	Baccalaureate Colleges: Arts and Sciences Focus	225
Rochester**	Special Focus Four-Year: Other Health Professions Schools	243
Twin Cities	R1: Doctoral Universities-Very High Research Activity	146

*Duluth is classified as an M1 institution, but they have some characteristics of an R2 University in the area of Research funding so it was determined that a blend of R2 and M1 salary information would be used for compensation comparison analysis.

**Rochester is in Special Focus Four-Year: Other Health Professions Schools Carnegie Classification however there was insufficient faculty data available this year.

Market data featured in this report is not geographically adjusted. Previous efforts at adjusting did not significantly impact the University’s rank ordering and were estimations, at best, due to limited cost statistics for rural areas.

Duluth Faculty – Market Refined

The Office of Human Resources partnered with administration and faculty from the Duluth campus to complete Market Refinements for faculty in fiscal year 2022. This has allowed us to provide faculty compensation analyses for Duluth that are accurate and actionable.

Market refinements involve the following three steps:

- Assigning a CIP code to each faculty member that indicates their primary area of study
- Identifying the appropriate labor market for the campus location’s faculty
- Selecting the salary surveys to be used for pay analysis

Duluth administration and faculty endorsed the use of Carnegie Classification for market comparison purposes. The market comparison group selected is the combination of both M1: Master’s Colleges & Universities-Larger Programs and R2: Doctoral Universities-High Research Activity. The survey selected by Duluth for faculty pay

analysis is the CUPA Faculty in Higher Education survey. The latest 2022–2023 survey was used for the analysis provided below.

As a result of this project, the University is able to report how each Duluth faculty member is paid relative to the market based on their rank and academic discipline. Compa-ratios are a measure of how faculty salaries compare to the market. They are calculated by taking the faculty member’s salary and dividing it by the market median. For example, a compa-ratio of .95 translates to a salary being 5% lower than the market median and conversely, a compa-ratio of 1.02 indicates a salary that is 2% above the market median.

The chart below highlights the average compa-ratio for Duluth faculty across ranks within each primary academic discipline. Compa-ratios can also be reported by faculty rank, by department, or as stated above, for each faculty member individually.

Market data is updated annually each January providing Duluth with a current picture of faculty compa-ratios.

Two-Digit CIP Code	CIP Description (Discipline)	Average 2024 CR
03	Natural Resources and Conservation	0.73
37	Personal Awareness and Self-Improvement	0.74
22	Legal Professions and Studies	0.76
44	Public Administration and Social Service Professions	0.79
16	Foreign Languages, Literatures, and Linguistics	0.80
05	Area, Ethnic, Cultural, Gender, and Group Studies	0.82
38	Philosophy and Religious Studies	0.83
31	Parks, Recreation, Leisure, Fitness, and Kinesiology	0.84
14	Engineering	0.85
30	Multi/Interdisciplinary Studies	0.85
23	English Language and Literature/Letters	0.87
11	Computer and Information Sciences and Support Services	0.87
26	Biological and Biomedical Sciences	0.88
54	History	0.89
45	Social Sciences	0.89
50	Visual and Performing Arts	0.90
09	Communication, Journalism, and Related Programs	0.90
42	Psychology	0.90

36	Leisure and Recreational Activities	0.91
13	Education	0.92
51	Health Professions and Related Programs	0.92
27	Mathematics and Statistics	0.94
40	Physical Sciences	0.94
15	Engineering/Engineering-Related Technologies/Technicians	1.01
51	Business, Management, Marketing, and Related Support Services	1.02

The chart below displays the distribution of faculty pay for Duluth, overall.

Compa-Ratio	Number of Employees	Percent of Employees	
> 1.21	11	2.2%	8.9% above market
1.16 - 1.20	4	0.8%	
1.11 - 1.15	8	1.6%	
1.06 - 1.10	21	4.2%	
1.01 - 1.05	24	4.8%	16.9% at market
0.96 - 1.00	60	12.1%	
0.91 - 0.95	108	21.8%	74.2% below market
0.86 - 0.90	91	18.3%	
0.81 - 0.85	81	16.3%	
< 0.80	88	17.7%	

Crookston, Morris, Rochester & Twin Cities Faculty – Not Market Refined

Market Refinements have not yet been completed for Crookston, Morris, Rochester, or the Twin Cities, so it is critical to note that it is not possible to draw accurate conclusions about faculty compensation relative to the market for these locations. Until Faculty Market Refinements can be completed, we are only able to compare each campus location’s overall average faculty salary, regardless of areas of academic study or mix of professor

ranks, to the median average faculty salary reported by other institutions (without regard to rank or discipline). The proportion of faculty employed in each academic discipline at each institution and the mix of professor rank cannot be controlled for in this analysis, thereby limiting the usefulness of this data. For these reasons, we do not recommend making strategic conclusions regarding faculty compensation for these locations.

For this broad analysis, the market for each campus location is defined as institutions of the same Carnegie Classification because these are the closest institutions of comparable size and scope. Market salary data is pulled from the 2022 American Association of University Professors (AAUP) Faculty Compensation survey.

Compa-ratios were calculated by taking the campus location’s overall average faculty salary (inclusive of all ranks and disciplines) divided by what the AAUP survey reported as the median among universities with the same Carnegie Classifications, for their overall average faculty salary (inclusive of all ranks and disciplines).

Compa-Ratio by Campus

Campus	Overall Compa-Ratio
Crookston	1.09
Morris	0.80
Rochester	Insufficient Data
Twin Cities	1.00

Faculty Market Refinements are currently underway for the Rochester campus and we anticipate other campus locations may implement faculty market refinements in the years that follow. However, again, until that time, the University should refrain from making any conclusions based on these current compa-ratios.

Annual Report on Staff Compensation

The Office of Human Resources at the University of Minnesota has recently completed the attached annual review of cash compensation for employees who are in the Civil Service and P&A employee groups. This review was conducted to assess the degree to which the compensation provided to these individuals is in alignment with the stated objectives of the Board of Regents Policy on compensation and recognition.

Specifically, the Board of Regents policy states that:

- The University strives to achieve and maintain a compensation structure that, when combined with benefits and other rewards, is **competitive relative to institutional peers and other appropriate labor markets** and serves to attract and retain a high-performance workforce.
- The University seeks to reward meritorious performance and employee contribution to the success of the University through compensation and other forms of recognition.
- In the setting of initial salaries and subsequent pay adjustments, the University considers the work responsibilities, market, internal equity, experience and expertise, performance, and other criteria as appropriate.
- The University adheres to compensation and recognition practices that are fair and equitable in design, application, and delivery.

Overview

The University's Civil Service and P&A employees comprise roughly 11,100 employees, or 49% of the University's total payroll. These jobs are organized into Job Families. Job Families are broad distinct functions that contain jobs engaged in similar work that require similar training, knowledge, and expertise. The current job families include (in alphabetical order):

- Administration
- Advancement
- Animal Health
- Athletics
- Audit
- Business Development
- Campus Operations
- Education
- Finance
- Grants & Contracts
- Health Care
- Human Resources
- Information Technology (IT)
- Legal
- Libraries
- Marketing & Communications
- Museums
- Recreation
- Research
- Student Service

Each job family contains roughly 10 levels of jobs that represent a continuum of progressively higher levels of responsibility and impact and provide for promotional opportunities over time. Below, for illustrative purposes, is a picture of the Finance Job Family levels:

Finance Title
FIN Dir 2
FIN Dir 1
N/A
FIN Analyst 3 / Mgr 3
FIN Analyst 2 / Mgr 2
FIN Analyst 1 / Mgr 1
FIN Pro 4 / Supv 4
FIN Pro 3 / Supv 3
FIN Pro 2 / Supv 2
FIN Pro 1 / Supv 1

Definition of Market

The market in which we compete for talented Civil Service and P&A employees (excluding Senior Leaders) varies by job family but is most frequently defined as all industries within the Twin Cities metro area. Occasionally there are positions where a national or global search is required. An example of this type of position would be a very prestigious and high-level museum role.

Compa-Ratio Overview

Compa-ratios are a measure of how closely an individual’s salary, or group of salaries, compares to the market median. Compa-ratios are calculated by dividing an employee’s actual salary by the salary range midpoint.

Example: \$65,000 salary/\$60,000 midpoint = 1.08. This indicates that a person is paid 8% higher than market median.

Compa-Ratio	Relation to Market Median
1.0	Exactly matches market
0.8	20% below market
1.2	20% above market

It is important to note that a job family can have a healthy overall compa-ratio but have levels, specialties, or individuals within it that are not paid to market. To know if a compa-ratio is competitive, further information is needed about the skills and experience of each employee. Higher or lower payment relative to the market should be determined based on the degree of employee job mastery.

The following compensation analysis is possible because of the Market Refinements completed for 16 of the University’s 20 job families. These job families now have clear job titles that include the specialty being performed within the family as well as accurate and up-to-date market data that is appropriate for each of these specialties. The market data is updated each January 1, allowing the University to manage its compensation expenses for these families in a more strategic manner.

Compa-Ratios for Refined Job Families

Staff pay rates used for this analysis were taken from the ninth payroll in fiscal year 2024. The market medians used for this analysis are determined based on salary data from over 35 published salary surveys. This data is aged forward to July 1, 2024, to provide a lead-lag pay philosophy which is the most common standard used by large institutions nationally.

Compa-Ratio by Job Family

Job Family	Market Median	Average Compa-Ratio	University Compared to Market Median
Advancement	1.00	0.94	-6%
Animal Health	1.00	0.96	-4%
Athletics	1.00	0.87	-13%
Audit	1.00	0.92	-8%
Business Development	1.00	0.82	-18%
Campus Operations	1.00	0.89	-11%
Finance	1.00	0.89	-11%
Grants & Contracts	1.00	0.89	-11%
Health Care	1.00	0.88	-12%
Human Resources	1.00	0.91	-9%
Information Technology	1.00	0.91	-9%
Legal	1.00	0.89	-11%
Marketing & Communications	1.00	0.83	-17%

Museums	1.00	0.79	-21%
Recreation	1.00	0.88	-12%
Student Services	1.00	0.90	-10%
Overall Average	1.00	0.89	-11%

The chart below shows a distribution of compa-ratios for employees in refined job families.

Compa-Ratio	Number of Employees	Percent of Employees	
> 1.21	0	0.00%	0.57% above market
1.16 - 1.20	4	0.07%	
1.11 - 1.15	18	0.32%	
1.06 - 1.10	10	0.18%	
1.01 - 1.05	74	1.32%	10.67% at market
0.96 - 1.00	524	9.35%	
0.91 - 0.95	1,413	25.22%	25.22% approaching market when combined with benefits
0.86 - 0.90	2,174	38.81%	65.53% below market
0.81 - 0.85	1,091	19.48%	
< 0.80	294	5.25%	
Totals:	5,602	100.00%	

Compa-Ratios for Unrefined Job Families

The market data for the job families below has not yet been refined so it is not an accurate reflection of the market. Because of this, we do not recommend making strategic conclusions regarding compensation for these families. Limitations of the data include:

- Each level in a job family has a salary range midpoint derived from market data pulled in 2012-2013. These numbers from 2012-2013 have been increased annually by the amount of the University’s annual merit pay increase (anywhere from 0-3.75%) which is not a reflection of movement in the external market.

- Each level in non-refined job families contains employees performing very different specialties with very different rates of pay in the market. In non-refined job families, these jobs all share a common salary range midpoint that is an average of the data for all of these different specialties. Therefore, these midpoints don't reflect the market for any one job in the level.

For these reasons, comparisons to market for the following job families are inconclusive until Market Refinements can be completed.

Job Family	Average Compa-Ratio
Administration	0.97
Education	0.98
Libraries	0.89
Research	0.88

Annual Report on the University of Minnesota Medical Plan

The Board of Regents Policy, [Employee Health Benefits](#), guides decisions on strategy for the provision of health benefits at the University including encouraging a healthy and productive workforce; providing a plan to employees, retirees, and families that offers choice and high-quality; and ensuring the plan is both comprehensive and cost-effective in the care provided. The University's medical plan remains competitive with peer institutions in its structure, coverage, and cost to employees; includes measures aimed at improving the health and wellbeing of plan participants; and emphasizes programs that control healthcare costs. Employee groups covered by the plan are regularly consulted through the Benefits Advisory Committee as are other University governance bodies.

These principles and strategies have provided a strong benefit to University employees and their families and resulted in a fiscally sound self-insured health plan since its inception in 2002. The medical plan is a well-managed and high-value benefit for our employees and families.

This annual report provides an overview of the medical plan, how it compares to the Twin Cities and Higher Education markets, plan performance and cost trends, and strategies for the future.

Medical Plan Overview

The plan provides health coverage for approximately 18,000 enrolled employees and approximately 40,000 total members. This includes eligible employees, early retirees, and their dependents. Employees who hold appointments at 75% or greater are eligible to participate in the plan and receive the employer-paid portion of premiums. Those who hold appointments of 50% can participate in the plan but are required to pay both the employee and employer portion of premiums.

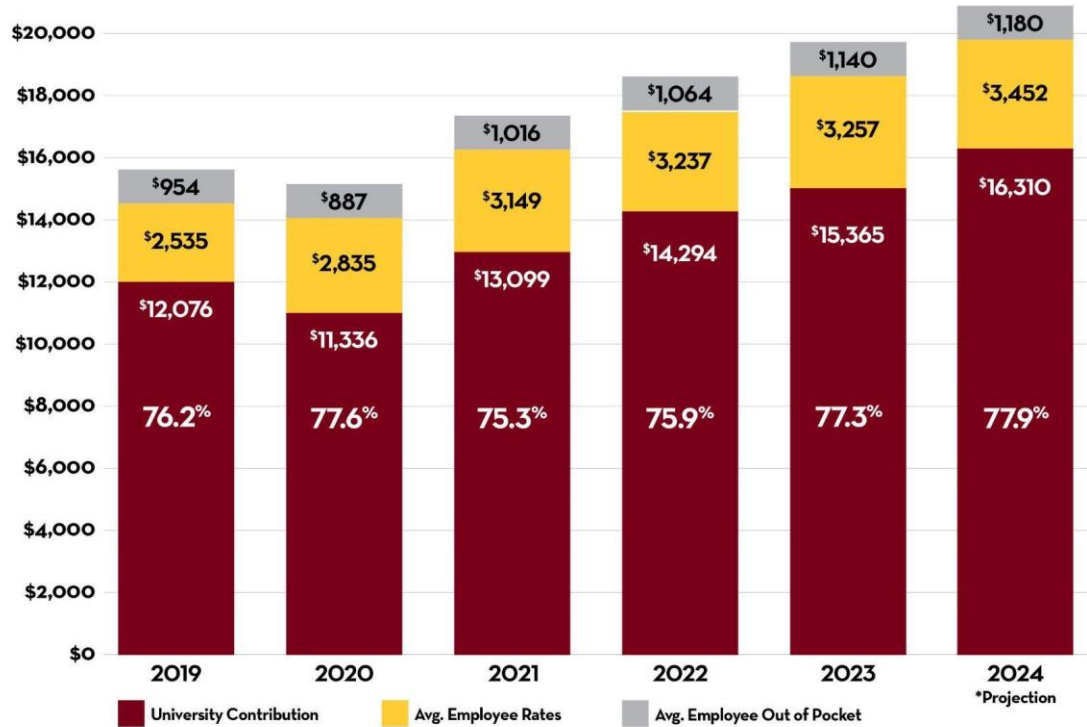
The University of Minnesota medical plan consists of four medical plan options: the base plan of Medica Elect/Essential and Medica Choice Regional, Accountable Care Organizations (ACO), Medica Choice National, and Medica HSA. The base plan, including employee contributions, is collectively bargained.

Medica is the third-party plan administrator. Prime Therapeutics is the pharmacy benefits manager. Fairview Specialty Pharmacy is the specialty pharmacy manager. Virgin Pulse administers the voluntary, incentive-driven Wellbeing Program.

The University offers a very competitive medical plan design that delivers high value to employees. Specifically, the plan is characterized by low deductibles, co-pays, out-of-pocket maximums, and pharmacy co-pays. Below is a chart that shows the University's average annual contribution per employee and the average annual employee contributions. The 2024 projection is based on a projected 6% per employee per year (PEPY) cost increase compared to the 2023 budget.

Total Employee Premium and Out of Pocket (OOP)

Total Employee Cost	\$3,489	\$3,772	\$4,166	\$4,300	\$4,397	\$4,632
Total University + Employee Cost	\$15,565	\$15,058	\$17,264	\$18,595	\$19,762	\$20,943



Comparison to Market – Civil Service and P&A

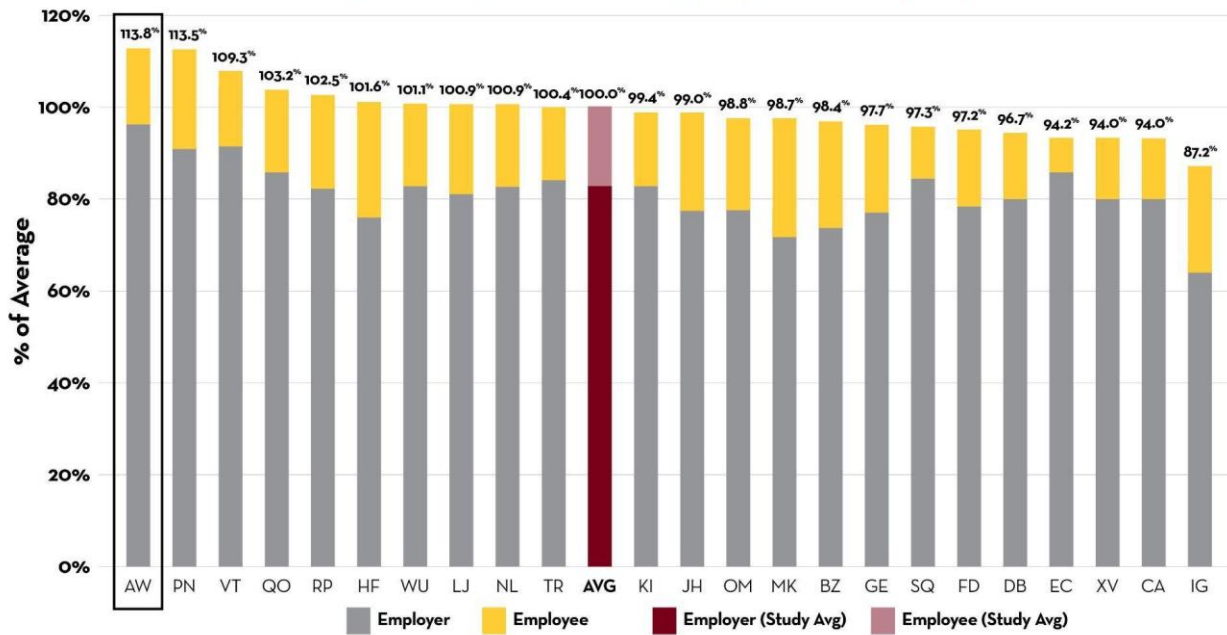
To assess how the University’s medical plan compares to the market in terms of the value provided to employees, we consider the relevant market for our various employee groups.

The market for Labor-Represented, Civil Service, and P&A employees is defined as all employers in the Twin Cities. The University uses the following survey to draw comparisons between the University’s medical plan and that of other large Minnesota employers:

- Willis Towers Watson *Large Minnesota Employers 2023 Benefits Benchmark Study*, which includes data from 23 large Minnesota employers

The chart below from the Willis Towers Watson’s 2023 survey shows that the total benefit value provided to employees at the University (shown here as an anonymized organization “AW”) through its medical plan is 13.8% greater than the average benefit value provided at other Minnesota large employers that participated in the annual benchmark survey.

Medical (active): Total employer + employee value



This means, if we take the average Civil Service salary of \$62,114 and assume an employee uses the medical plan at the average level of employee utilization, a Civil Service employee would receive an incremental benefit equivalent of 5% of their annual salary through the University medical benefit, compared to large private employers. If we take the average P&A salary of \$90,848 (excluding those with salary floors) and run this same calculation with the same assumptions, a P&A employee would receive an incremental benefit equivalent of 3.4% of their annual salary through the University medical benefit, as compared to large private employers. This illustrates why the University’s medical plan is a key factor in the recruitment and retention of Civil Service and P&A employees.

	Average Employer-Provided Value Across MN Large Employers	U of M Employer-Provided Value	U of M Average Annual Cost Per Employee	Difference in Average Annual Value	U of M Average Salary	Percentage Difference in Average Annual Salary
Civil Service	100.0	113.8	\$18,621	\$3,104	\$62,114	5.0%
P&A (Excluding Faculty)	100.0	113.8	\$18,621	\$3,104	\$90,848	3.4%

Comparison to Market – Faculty & Senior Leaders

The market for faculty and senior leadership is defined as national higher education. The following surveys have been used to assess how our medical plan compares to this market:

- The LHD Benefit Advisors 2019 custom survey sponsored by Purdue, which includes data from 26 higher education institutions
- Willis Towers Watson 2023 *Healthcare Financial Benchmarks Survey*, which provides national plan design data for government, public, and education sectors.

Both surveys indicate minimal incremental differences favoring the University medical plan in comparison with the national higher education market.

Medical Plan PEPY Cost Trend

Year over year, the University’s medical plan trend has remained very consistent with what we see nationally among other employers. The following table shows aggregate national health care and medical plan cost trends from calendar years 2019-2023. For the calendar year 2023, the U of M budgeted a 4.8% PEPY increase. National healthcare trends for this same time period are not currently available.

	CY2019	CY2020	CY2021	CY2022	CY2023
U of M	8.2%	-3%	14.7%	7.9%	6.2%
National Industry Average	6.6%	-6.8%	9.5%	6.6%	6.2% *Projection

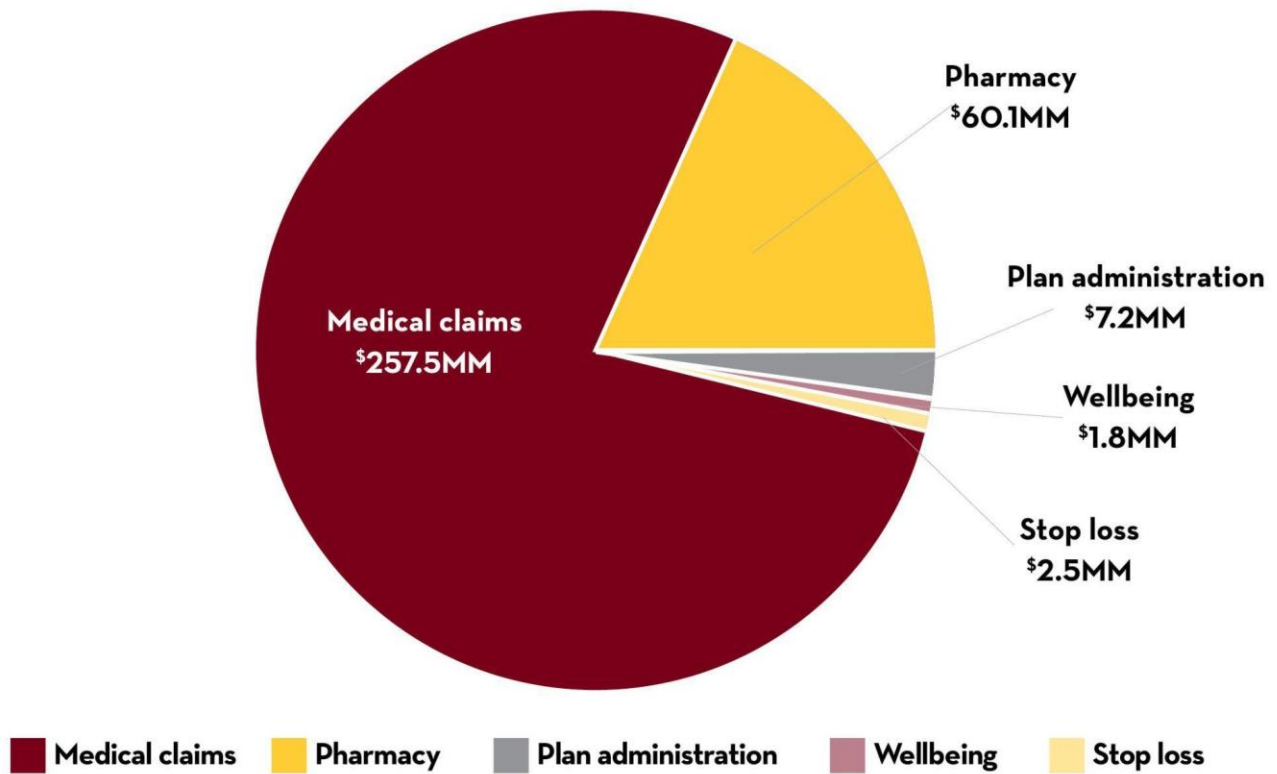
Components of Medical Plan Costs

The University’s medical plan has been well-managed throughout its history, and we have had accurate premium projections since inception of the medical plan.

The components of medical costs include:

- **Medical claims:** Includes preventive, primary, urgent care, mental health, specialty, inpatient, outpatient, emergency, medical, and medical pharmacy
- **Pharmacy claims:** Includes generic, brand, and specialty
- **Plan administration:** Includes claims adjudication and processing, customer service and support, medical management review, and case management
- **Stop loss:** protects the medical plan from individual claims above \$1,000,000
- **Wellbeing Program:** includes administrative costs

2023 Budget: \$329.1 million



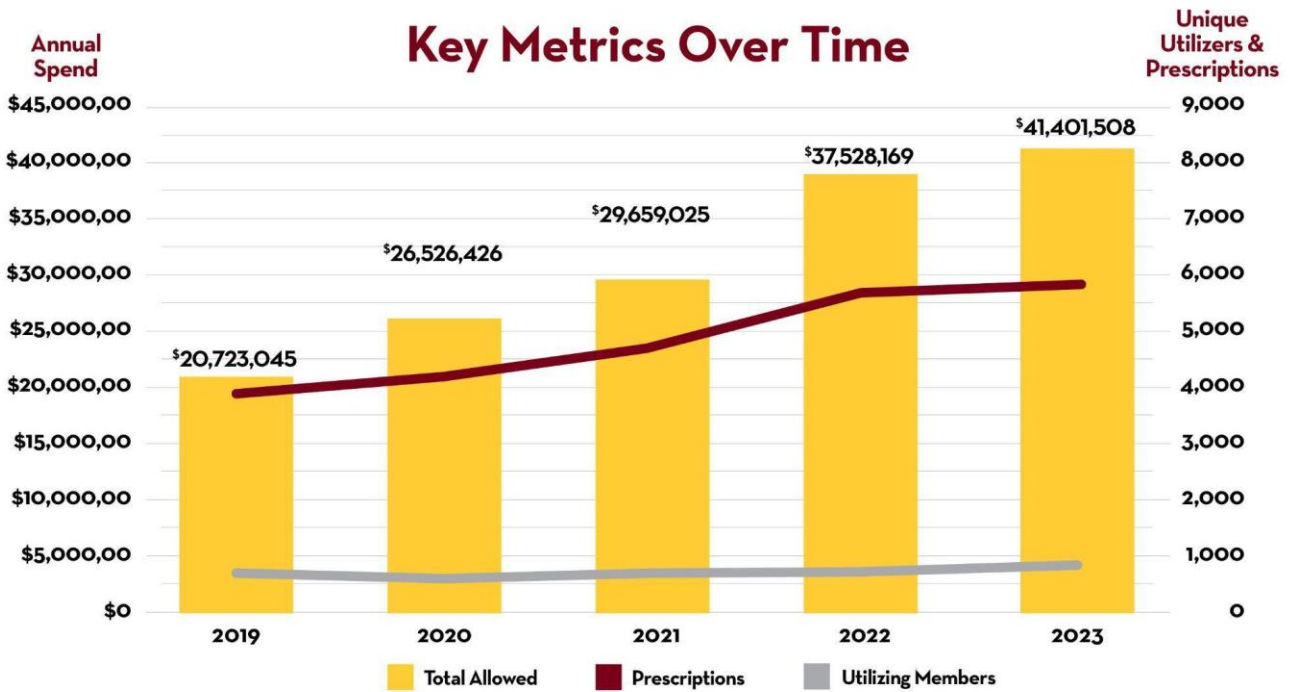
Medical Claims

The following chart shows the largest categories of medical plan costs, as well as the rate at which the costs in these categories rose from calendar year 2022 to 2023. Frequently, these conditions involve significant medical services and treatments that are high cost for a small percentage of members. The top three categories representing the greatest medical plan expense in the calendar year 2023 are discussed further below.

Category	Total Spend CY2023	\$ Amount of Increase from CY22 to CY23	% of Increase from CY22 to CY23	Unique Members in CY23
Specialty Pharmacy	\$41.4M	\$3.9M	10.3%	691
Musculoskeletal	\$34.6M	\$828.7K	10.3%	22,056
Behavioral Health	\$25.4M	\$6.9M	37.9%	1,348
Digestive	\$19.7M	\$576.1K	3.0%	9,278
Nervous Disorders	\$17.3M	\$4.7M	37.2%	383

Specialty Pharmacy

The medical plan defines specialty drugs as drugs that can be injected, infused, or taken orally, that require special handling or expertise that cost \$2,500 or more per month. Less than 2% of medical plan participants receive a specialty drug, yet specialty drugs account for approximately 60% of the total cost of medical plan prescriptions under the pharmacy benefit. Effective management of this category is a critical factor in the overall trend of our health plan expenses.



Note: Data represents only drugs currently on the Fairview Specialty Pharmacy Medical Plan Drug Management List (DML). Applicable plan pharmacy rebates not applied to data.

Musculoskeletal

Musculoskeletal accounted for the largest medical claim spend in 2023 at \$34.6 million or 13.4% of the total medical claims. Three clinical conditions: joint disorders, osteoarthritis, and low back disorders made up 53.5% of the total. Joint disorders included procedures ranging from arthroscopic surgery to full joint replacement resulting in \$8.0M in claim spend. Osteoarthritis is a degenerative condition that worsens over time and causes joint pain and stiffness. The medical plan paid about \$6.0M in claims to lessen the effects of this disease. Low back disorders accounted for \$4.5M for a wide range of treatments.

Behavioral Health

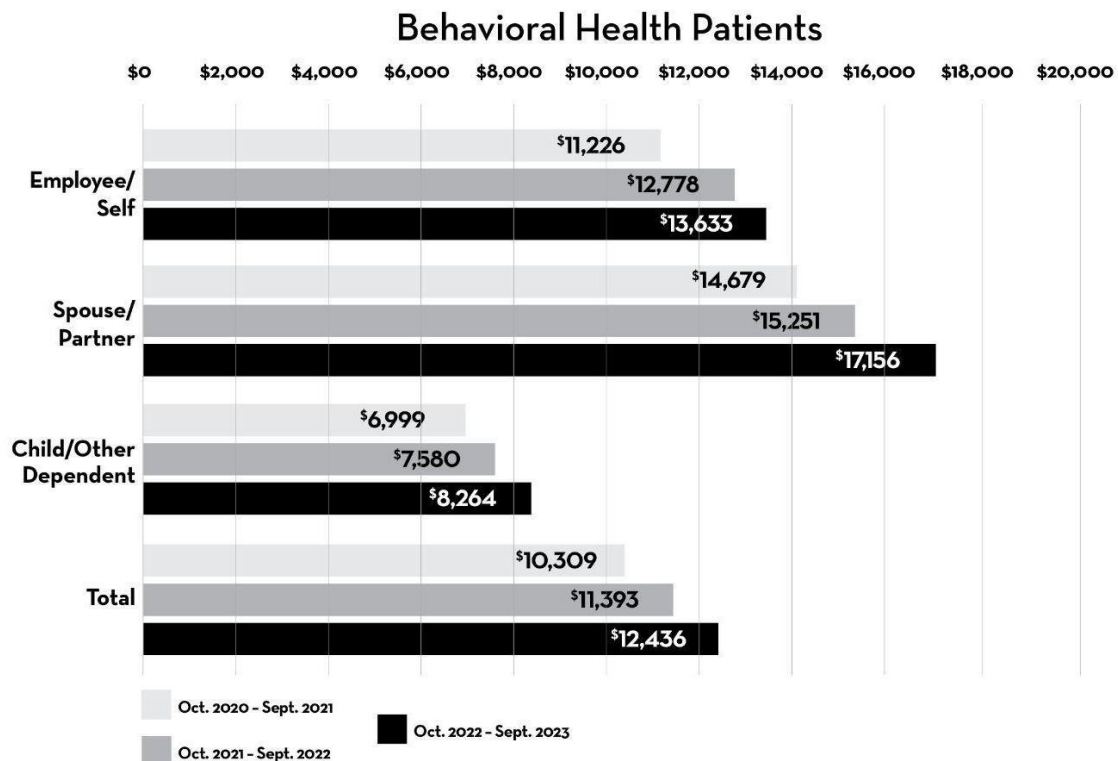
Behavioral health utilization increased 6.0% from CY22 to CY23 and 5.3% from CY21 to CY22. The current prevalence of depression within the University population is 11.7% while the prevalence of anxiety is 10.8%. Approximately 5.1% of medical plan members have a serious persistent mental illness (SPMI). SPMI is a mental, behavioral, or emotional disorder resulting in serious functional impairment which substantially interferes with

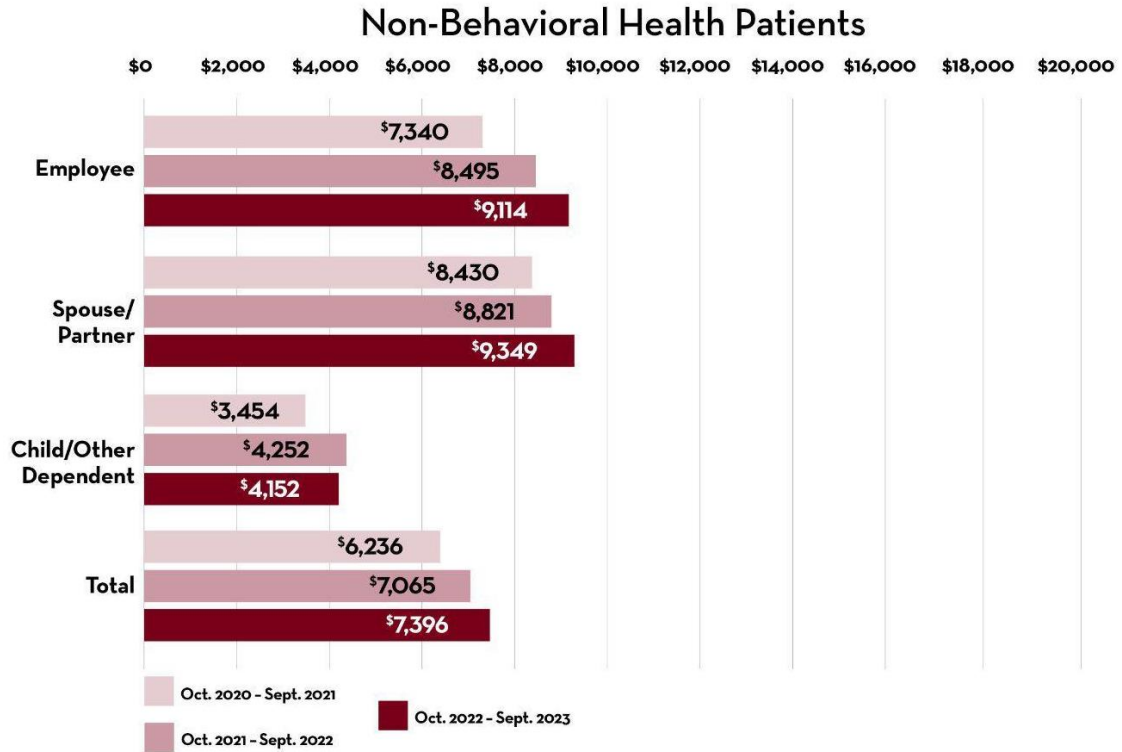
or limits major life activities. The University has found, as depicted in the chart below, that the allowed amount (or the amount the plan will pay for a covered health care service) per member per year on our medical plan is higher for participants with a behavioral health diagnosis due to higher health care utilization overall. Those participants with a behavioral health diagnosis also see a 91.0% increase in ER utilization.

This data emphasizes the importance of a comprehensive behavioral health care strategy to support the overall mental and physical health of our employees. Effective January 1, 2023, the University expanded its behavioral health services with the selection of a new Employee Assistance Program (EAP) administrator, Lyra Health. Lyra Health offers traditional EAP services, but also provides expansive behavioral health counseling resources. After eight free visits with a Lyra provider, care transitions seamlessly to the University medical plan as a medical claim with the same provider. Lyra’s global network of behavioral health providers (20,000+) has added over 650 Minnesota-based behavioral health care providers to our network. This includes the addition of over 100 providers in Minnesota that can support pediatric mental health, which is in particularly high demand. Ninety-five percent (95%) of Lyra providers located in Minnesota do not participate in a health plan so these providers are now a new source of behavioral health providers previously unavailable to our employees and dependents. They also offer a rich library of preventive, research-based, self-care offerings. Lyra is committed to improving outcomes so measures the number of employees utilizing their services, their overall satisfaction with the information or therapy received, and the effectiveness of services.

Medical Cost Comparison

Allowed Amount Per Member Per Year (PMPY)





Wellbeing Program

The University’s wellbeing program aims to support the Board of Regents policy regarding health benefits which includes a guiding principle that “encourages the use of programs provided through its health plan to improve the health and wellness of plan participants with emphasis on programs that over time control health care costs for the university and its employees.”

The program offers a personalized approach to improving one’s wellbeing, with points awarded for engaging in various activities ranging from meditation, sleep, financial planning, to healthy cooking. Programs are delivered in a variety of ways such as webinars, self-paced educational modules, challenges, and third-party apps. Once a certain threshold of points are earned, the employee earns a medical plan premium discount the next calendar year. The discounts are \$750 for employee plus spouse or family coverage or \$500 for employee-only coverage. The University currently has 13,329 employees (58% of the eligible population) enrolled in the program, as well as 2,416 spouses, and 7,452 (40 %) employees earned enough points to qualify for the 2024 medical plan discount.

The University made several improvements to the program for 2024. These include defining wellbeing more broadly using six dimensions, launching an annual employee survey to measure if the program is having a positive impact on employee wellbeing, and expanding the program to employees not on the medical plan. These changes were all made in an effort to build a strong culture of wellbeing across the University. As you can see below, results from our first annual survey suggest the program is of high value to employees:

- 70% of survey respondents indicated that the program has helped them make somewhat to very positive changes to their overall wellbeing.
- Roughly 70% of survey respondents agree to the following statements: “My manager cares about and supports me in my wellbeing” and, “I have co-workers who care about and support me in my wellbeing”.
- Employees averaged a score of 7.3 on the question, “How would you rate your current state of wellbeing on a typical day, on a scale of 0 (very poor) - 10 (excellent)?”

Strategic Planning: Fiscal Year 2025 Deliverables

The following projects are planned for fiscal year 2025 to ensure our medical plan continues to differentiate the University from other employers and continues to provide comprehensive and cost-effective medical coverage to our employees.

- Implement a best in care program that adds an extra layer of management on 10+ key specialty and traditional drug categories and saves the University about \$140,000 annually.
- Implement an account accumulator program that allows the University to reduce costs by approximately \$233,000 annually on drugs that have manufacturers’ coupons for their medications.
- Conduct pharmacy drug pricing market check in 2023 that will result in a cost reduction of \$3.1 million.
- Evaluate vendors that could potentially help plan members prevent and reduce symptoms of the top musculoskeletal conditions.
- Review outcome metrics from Lyra to learn what effect this provider has had, in aggregate, on the behavioral health of our employees who have used their services. This will help guide future planning.
- Review outcome data from Omada to determine the effect this provider has had, in aggregate, on diabetes prevention.
- Gain greater participation in Lyra and Omada through promotion.
- Evaluate vendors that could help plan members improve gut health which is believed to drive many different medical conditions.
- Conduct the second annual Wellbeing Program survey to continue to measure the impact of the new Wellbeing Program design.
- Explore the use of a single broad network within our medical plan, including an assessment if this may be of potential future value to our employees.

Annual Report on Retirement Benefits

Retirement benefits can be assessed from multiple angles, including cost to the plan sponsor, administrative efficiency, and their effectiveness in preparing employees for a financially secure retirement. For purposes of this report, our focus is to report the value of the University's retirement benefits to both current and prospective employees.

Civil Service and Labor-Represented Staff (Non-Faculty)

Civil Service and non-faculty Labor-Represented staff participate in a defined benefit pension plan provided through the Minnesota State Retirement System (MSRS). Employees currently contribute 5.5% of their base salary to this plan and the University contributes 6.25% of the employee's base salary, which are the contribution rates mandated by the state legislature. The state decreased employee contribution rates from 6.0% to 5.5% effective July 1, 2023. This rate will remain in place for three years. The plan replaces 59.5% of pre-retirement income based on the employee's highest five years of salary with 35 years of service and a normal retirement age of 66. This excludes Social Security income. Because of the limited number of defined benefit retirement plans in existence, and our reliance on how the state of Minnesota structures and governs the MSRS, we believe it is most appropriate to represent this plan as being relatively equal, or neutral, to the market.

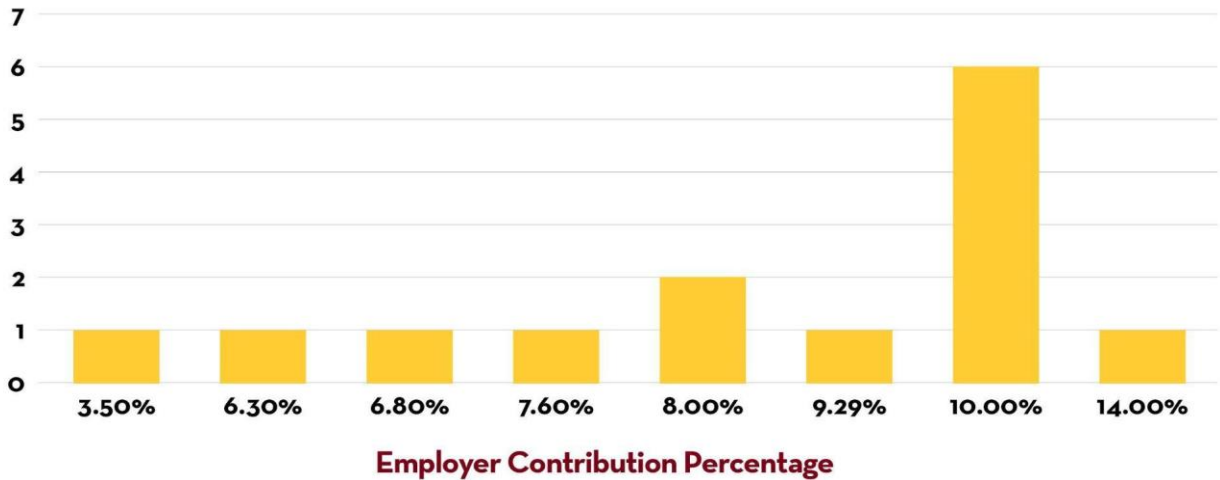
P&A Staff

P&A employees participate in a 401(a) Defined Contribution plan. Newly hired P&A employees contribute 5.5% of their base salary to this plan and the University contributes 10%. The market for P&A employees is comprised of other large Twin Cities employers. The University uses the bi-annual Willis Towers Watson *Large Minnesota Employers 2023 Benefits Benchmark Study* to assess how our retirement plan contributions for P&A employees compare to the market. The most recent 2023 survey included responses from 23 participating organizations and reported an average retirement employer contribution of 8%, indicating the University provides 2% more in employer contributions than our comparison market. This same survey from Willis Towers Watson in 2021 included 27 employers and showed the University leading the market in employer contributions by 3.89%. The change in our market stance is attributable to the change in survey participants, rather than any new trends of offering higher employer contributions.

Faculty & Senior Leaders

Faculty and senior leaders participate in the same 401(a) Defined Contribution plan as P&A employees. Newly hired faculty contribute 5.5% of their base salary to this plan and the University contributes 10%. The labor market for faculty is national higher education institutions. A custom review of higher education websites suggests an average employer contribution rate of 8.96% and median of 9.65%. Because roughly 40% of the institutions are providing a 10% employer contribution, we recommend using the median for comparison. This suggests the University's retirement contributions are roughly .35% higher than what is offered across other higher education institutions.

Number of Universities



Source: Custom analysis of 14 higher education retirement plans for faculty and administrative staff. These institutions were the participants in LHD Benefit Advisors 2019 survey sponsored by Purdue and include Penn State, The Ohio State University, University of Michigan, Purdue University, Indiana, Notre Dame, University of Illinois, University of Wisconsin, University of Iowa, University of Minnesota, University of Missouri, California State-Santa Barbara, University of Florida, and Virginia Tech. Data reported is as of January 2023.

Other Retirement Plan Offerings

All employee groups (faculty, P&A, Civil Service, and Labor-Represented staff members who are paid on a continuous basis) are eligible to participate in two voluntary retirement savings plans: the Optional Retirement Plan (ORP) and the Section 457 Deferred Compensation Plan (457). Contributions to these plans are made solely by the employee, with no University contributions.

Overall Assessment

The following chart summarizes how the University’s retirement contributions compare to the relevant labor market for each of our employee groups:

Employee Group	Type of Plan	Overall Assessment Relative to Market for Same Type of Plan
Labor Represented	Defined Benefit	Even
Civil Service	Defined Benefit	Even
P&A	Defined Contribution	2% above
Faculty	Defined Contribution	0.35% above

Strategic Planning: Fiscal Year 2025 Deliverables

The University has been working with Fidelity to increase engagement and improve the financial wellness of our employees. In 2023, 1,687 employees attended an educational webinar and over 1,000 met with Fidelity for a personalized consultation. These activities helped the participation rate in the voluntary plans increase from 39% in June 2020 to 48% at the end of 2023. Retirement work in FY2024 has included taking required actions to comply with updated regulations and plan design amendments prompted by the passage of SECURE Act 2.0.

The University will continue to work with Fidelity to increase engagement and improve the financial wellness of our employees. Below are additional key projects we are recommending for fiscal year 2025:

- Implement any required actions to comply with updated regulations and plan design amendments prompted by the passage of SECURE Act 2.0.
- Assess whether we should adopt any optional provisions allowed by SECURE Act 2.0.
- Coordinate a Request for Proposal (RFP) for retirement plan recordkeeper, as it has been five years since the last RFP.
- Continue to provide employee education on an array of financial topics, including the importance of saving for retirement.



Annual Workforce & Human Resources Strategy Report

Prepared for the Finance and Operations Committee

May 9, 2024

Office of Human Resources

UNIVERSITY OF MINNESOTA

Driven to Discover®

Our Value to the University

A strong HR function is a valuable asset vital to the overall success and sustainability of the University.



Our Mission

The Office of Human Resources strategically leads and partners with our community to provide the diverse workforce and organizational capabilities that drive excellence at the University.

Our Vision

Create the diverse workplace of the future where people are engaged, connected, thriving, and achieving.

Our Value to the University

“At its heart, human resources is about people . . . and how we develop practices and culture to support leaders, faculty, and staff.”



Jeff Ettinger
Interim President

Our Values

Integrity

Service

Innovation

Collaboration

Responsibility

Our Organization



We Serve All University Employees



- 5 Campuses
- Extension
Offices in all 87
MN counties

7th

Largest
Employer
in
Minnesota

27,675

Total Employees

We Are Recognized as a Top Employer

Star
Tribune

Top Workplace 2021

Seven Seals

MN Chapter of the Employer

Support of the Guard &

Reserve 2019

Forbes

- America's Best Employer-3 years
- Best Employer for Diversity-2 years
- Best Employer for New Grads-2 years
- Best Employer for Women-1 year
(2015, 2018, 2019, 2020, 2022, 2023)

OHR Provides Key HR Services

Contact Center*

23,582 Calls

30,713 Emails

36

HR Lead Partners Systemwide

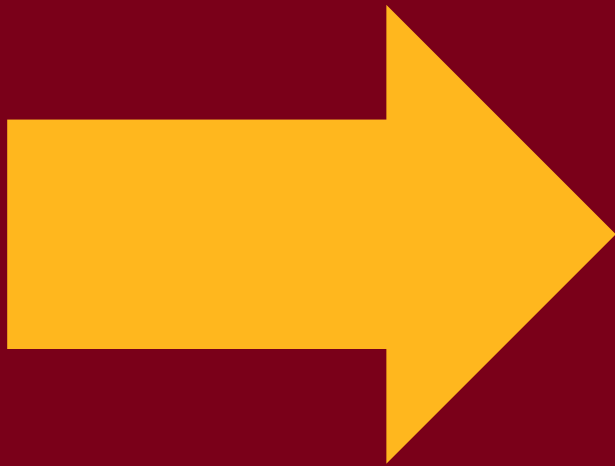
\$2.3

Billion Payroll*

32

HR Administrative Policies Managed

Partner with Shared Governance Groups



Listen & act on employee feedback

*Calendar year 2024

We Partner with Employees

OHR regularly partners with shared governance to address key issues that matter to employees, such as:

- Benefits Advisory Committee
- Civil Service Senate
- Faculty Senate
- Faculty Affairs Senate Committee
- Finance & Planning Committee
- P&A Senate

We Offer a Rewarding Experience

WORK.
WITH PURPOSE.

Attract and retain with a unique purpose:

- “The U of M aligns with my values and skills.”
- “I am fully engaged in my work.”



WELLBEING



COMMUNITY

Engage people in our culture:

- “Work-life balance is really valued”
- “I feel like I belong here”



COMPENSATION



BENEFITS



TRAINING



CAREERS

Offer total compensation that people want:

- “Pay me fairly and competitively”
- “Support the health of me and my family”
- “Help me succeed at work and save for retirement”

An Employee Perspective

“I like that I work at an organization with a mission that I support that also offers excellent family benefits.”



Bryn Rose
Stores Specialist

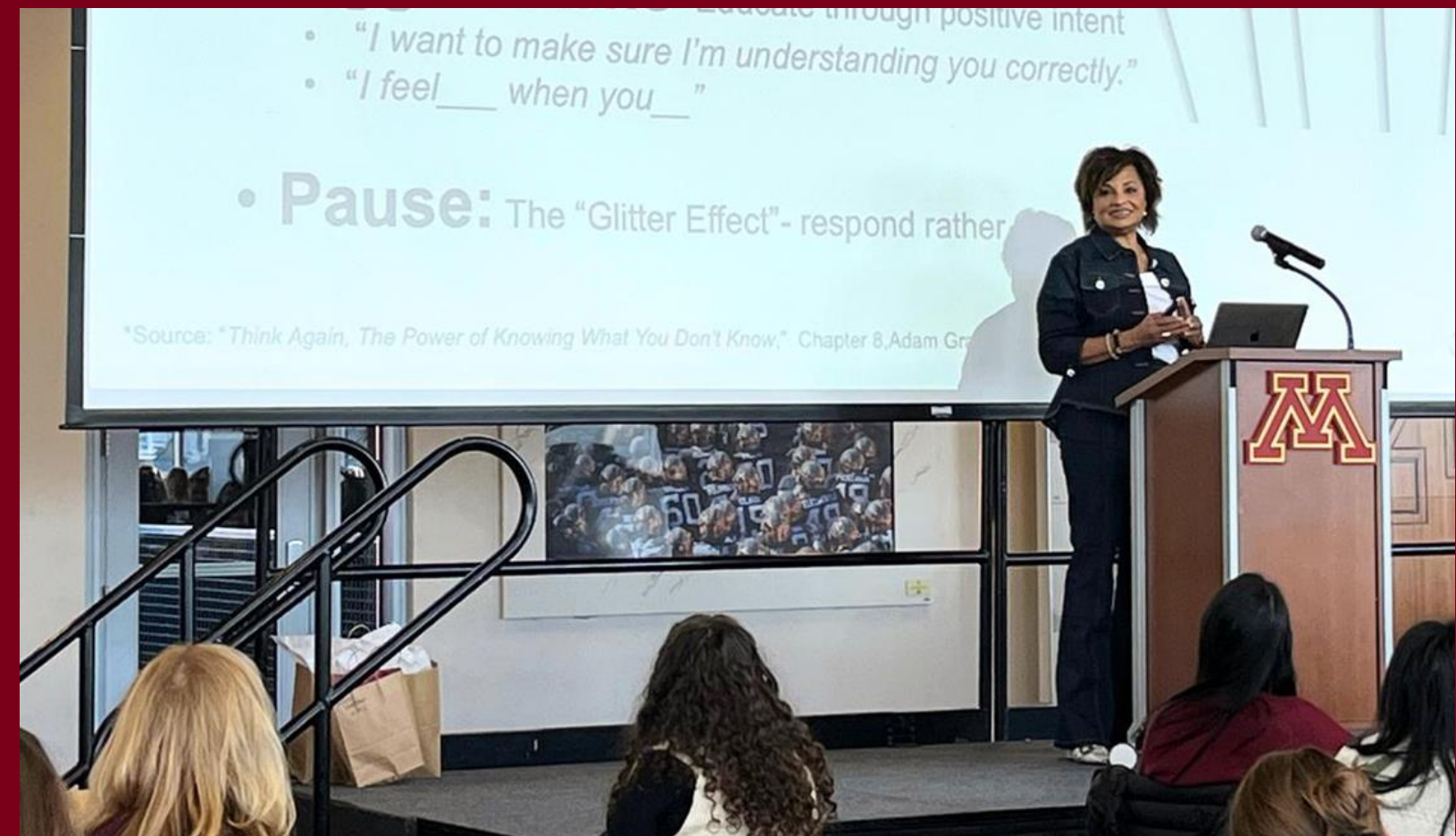
HR Practices Are Aligned Systemwide

OHR closely partners with HR Leaders:

- Dotted-line reporting relationship
- Monthly meetings
- Ongoing consulting on key issues, policies, and challenges.
- Inclusion on cross-functional project teams...

Supporting the UMN HR Community

- Investigation Training
- Performance Management Certificate for HR practitioners
- Talent Community of Practice for Recruiters
- HR Summit for all HR practitioners



A blurred background image showing a meeting in progress. Three people are seated around a table, and a whiteboard with blue handwritten notes is visible in the background. The text 'We Invest in Our Employees' is overlaid on a dark red banner at the bottom of the image.

We Invest in Our Employees

Recent Investments in Our Employees

Adjusted salary floors for student workers and employees.

Work. With Flexibility. guidance to support hybrid and remote work.

Recent Investments in Our Employees

- Offered additional employee sick and safe leave bank of time and expanded it to include employees working out of state.
- Increased the cap on P&A vacation banks.

Recent Investments in Our Employees

Added Roth investment options to retirement plans.

Expanded the network of therapists available through the Employee Assistance Program.

Recent Investments in Our Employees

Simplified and renamed the Regents Tuition Benefits Program to increase accessibility and encourage employees to take free or 75% discounted classes.

Recent Investments in Our Employees

Moved to a single administrator for both the Health Savings Account (HSA) and Flexible Spending Account (FSA) programs to simplify the experience for employees.

Recent Investments in Our Employees

Facilitated Juneteenth as an additional paid holiday starting in 2023.

Expanded the Wellbeing Program to include part-time and full-time employees.



Five Centers of HR Expertise



Talent Strategy



Talent Strategy Center of Expertise

Talent Strategy attracts top talent, drives employee engagement, supports supervisor learning, and advances HR development and strategy.



Brandon Sullivan, PhD
Senior Director

Employee Engagement Survey

Measures employment experience systemwide.

Identifies strengths and opportunities.

Drives culture change.



Employee Engagement Survey



Overall response rate, exceeding the BOR 72% goal each time since 2019.



The number of engaged staff is at an all-time high.



The number of frustrated employees is at an all-time low.

Employee Engagement Survey

Largest request for consultations in the past 10 years.

Results-based action plans drive accountability. Units are currently in the planning stage.

Next survey is in 2025.

Points of Pride

“I can honestly say with confidence, 'I love what I do!' The University of Minnesota is a great place to work, it is my home away from home, and I will forever be a grateful Gopher!”



Karrie
Staff, UMTC

Leadership Development

College Leads Program

Tenured faculty identified as potential leaders.

Focuses on increasing self-awareness, developing leadership competencies, and exploring possible roles.

Leadership Development

Academic
Department
Leadership
Program

Co-developed and co-led by
Talent Strategy with Faculty
and Academic Affairs.

Leadership Development

Academic Department Leadership Program

Designed for chairs, heads, and directors who are 2-4 years into their roles.

Focuses on how to assess their departments, build a positive culture, and lead collaboratively.

Leadership Development Academic Department Leadership Program

“...supports academic leaders at all levels as they create and sustain outstanding and inclusive units.”



Beth Lewis
Vice Provost- Faculty &
Academic Affairs



Rebecca Ropers
Snr. Advisor for
Academic Leadership

Supervisory Development

“ I found this course to be extremely valuable, especially as a resource to which I can return repeatedly.”

Supervisory
Development
Program participant

Supervisory Development

In the past two years:

806

supervisors
completed
the 4-week New
Supervisor Orientation

475

supervisors completed the
12-week Supervisory
Development
Foundations course

Supervisory Development

In the past two years (continued):

731

supervisors participated
in bi-monthly
Supervisory
Conversations



OHR piloted a 4-week
training program
designed to simplify
selection and hiring

Talent and Performance Management

Currently OHR partners with 88% of colleges, campuses, and units to implement best practices for staff. These efforts started in 2020.

Talent and Performance Management

Priorities include:

- Goal-setting, feedback and coaching, and performance evaluation.
- Implementing bias mitigation.
- Embedding equity in talent practices.
- Fostering healthy internal mobility.

“I’m getting teaching experience by working at the University, and I would love to play an active part in training the next generation of vet techs.”



Hillary Baskin
Animal Care Tech Specialist

Talent Teams

Piloting a model which merges talent experts and HR professionals under a common approach to align around strategy and best practices regardless of reporting structure.

Strategic Alignment of HR, IT, and Finance Priorities



Competency
Architecture



Talent
Planning



Internal Talent
Marketplace



Team
Effectiveness
Assessment

Strategic Alignment of HR, IT, and Finance Priorities



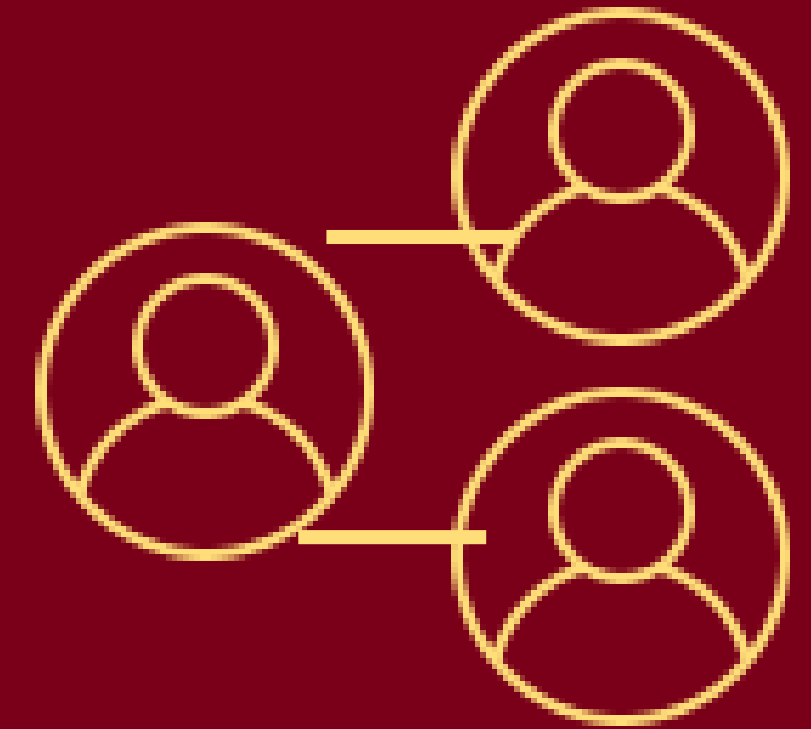
Talent
Acquisition
Alignment



Employee
Engagement



Leadership
Assessment



Support for
Dual
Reporting Lines



“I’m a people person, and I’ve learned a lot from the people here.”

Ray Scott
Food Service Worker



Equity, Diversity & Inclusion



Equity, Diversity & Inclusion

Center of Expertise

Weaving equity and inclusion into every aspect of human resources will inherently result in fostering a diverse workforce.



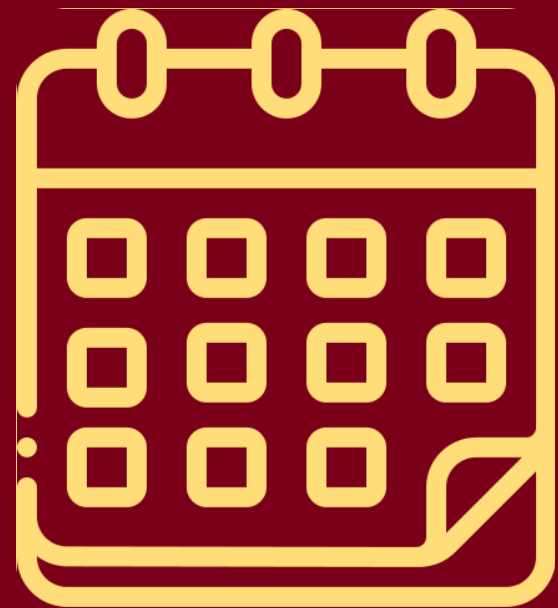
Angel Uddin
Senior Director

Intercultural Development Inventory (IDI)

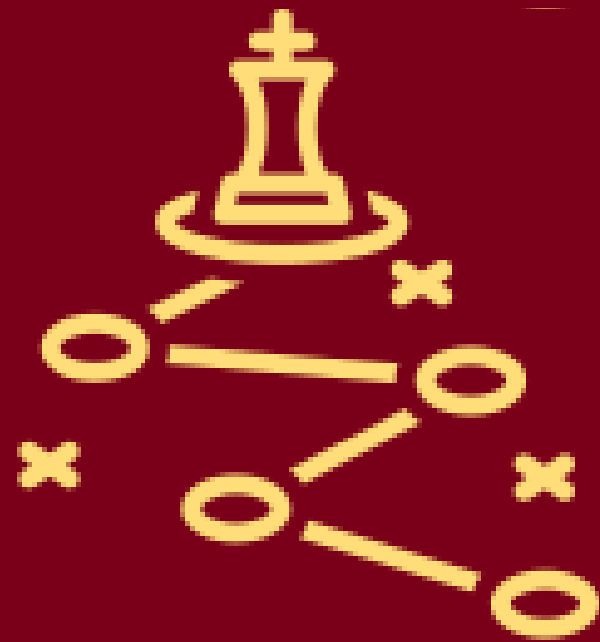
Began work in October 2023.

Oct. 2023-March 2024: Engaged six units with over 200 individual coaching debriefs.

IDI Engagements Include:



An 18-24 month commitment from unit leaders.



Customized strategic guidance aligned with units' goals.



Facilitated discussions to build equitable & inclusive workplaces.

Supporting Employee Belonging

“The people that I work with are the reasons I’m here, and this is an environment where you’ll feel welcome.”

Farhiyo Ahmed
Operations
Manager

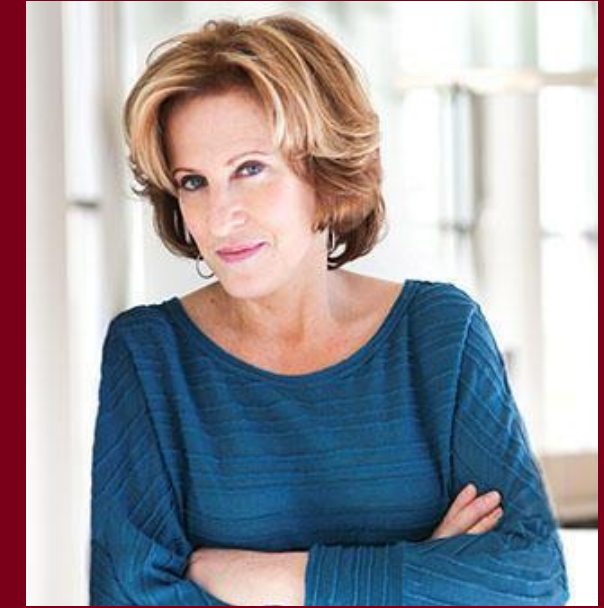


Leadership Feedback on IDI Impacts

“Our University Relations leadership team is just beginning this work. It has been enlightening, challenging, and gratifying.”

(cont.)

“Taking the IDI and follow-up sessions helped us each to understand where we are on the cultural competency continuum, how to move along it, and the importance of this work in meeting department goals.”



Ann Aronson
Chief Marketing
Officer



Chuck Tombarge
Chief Public
Relations Officer



Total Rewards



Total Rewards Center of Expertise

We offer a compensation structure combined with benefits and other rewards that attract and retain a high-performing workforce.



Mary Rohman Kuhl
Senior Director

Benefits are a Key Differentiator

University medical and retirement plans are market-leading.

Free or discounted tuition offered to employees.

Benefits are a Key Differentiator

Employee Assistance Program (EAP) offers 8 counseling sessions per issue at no cost to employees, with continued coverage under the medical plan to support employee wellbeing.

“The University’s health insurance is a big reason why my wife and I were able to have kids.”



Rachel Carlier
Animal Care
Tech Specialist

Committed to Delivering Benefits that Meet Employee Needs

Ensure employees have a strong voice.

Partner with Benefits Advisory Committee and Administrative Working Group.

Consult faculty with health care, finance, and HR expertise to improve benefits.

Commitment to Pay Transparency

Completed market refinements for 16 out of 20 job families.

Completed market refinements for Duluth faculty; Rochester is underway; Crookston and Morris to follow.

Commitment to Pay Transparency

Increased student worker hourly wage to \$15/hour minimum.

Commitment to Market Adjustments

Creation of market adjustment accounts increase pay to positions in greatest need encouraged in FY23, mandated in FY24.

Ongoing supervisor training to determine appropriate pay based on job mastery.

Workforce Reinvestment Resolution Alignment

Some work is already underway.

Advocating for the creation of a Presidential Advisory Committee on compensation and benefits.

Researching the feasibility of Total Rewards Optimization (TRO) survey to inform benefits.



Employee and Labor Relations



Employee and Labor Relations (ELR) Center of Expertise

ELR provides expert and collaborative consultation services to foster respectful, inclusive, and effective work environments.



Mani Vang
Senior Director

Labor Relations

Negotiated six collective bargaining agreements over the past 18 months with transportation and Juneteenth holiday benefits for all. The most recent contract was for UMD and UMC faculty.

Labor Relations

Negotiated wage step adjustments for several labor-represented positions to be closer to salary market.

Increased AFSCME and Teamsters minimum wage to \$20 per hour.

Labor Relations

Currently negotiating the first contract with graduate assistants systemwide and held 12* two-day sessions since September.

We are committed to negotiating in good faith to reaching an agreement.

*as of May 8, 2024

Employee Relations

Restructured our consulting model to allow for more collaboration with the Vice Provost and Faculty Academic Affairs systemwide without adding additional staff.

Human Resources Development

Created a mentoring program to onboard new HR Leads into the complexity of the University's HR system.

Where ELR Has Succeeded

To ensure compliance and consistency systemwide, created in-depth training for HR practitioners on performance management, coaching and corrective action, conducting investigations, and supervising in a union environment.

Where ELR is Going

Collaborating with stakeholders to develop an onboarding program for new faculty.

Developing training and resources to support academic leaders in performance management.



Human Resources

Operations



HR Operations Center of Expertise

HR Operations develops the systems that support HR transactions, data integrity, and analytics systemwide.



Amy Kucera
Senior Director

Operations Provides Core Services

First point of contact for employees for HR and benefits questions.

Manage Leaves of Absence for all employees systemwide.

Operations Provides Core Services

Distribute biweekly payroll and manage payroll taxes.

Develop HR dashboards to keep HR Leads and senior leaders aware of compliance issues.

Where HR Operations has Succeeded

Proactive compliance with critical legislation and changing business needs:

- Compliance with employment law for employees outside Minnesota and U.S.
- Changing I-9 processes due to COVID.

Where HR Operations has Succeeded

Proactive compliance with critical legislation and changing business needs, continued:

- Launched Minnesota Earned Sick & Safe Time in 2024.
- Data security enhancements.

Where HR Operations has Succeeded

Proactive compliance with critical legislation and changing business needs, continued:

- Processed 2,500 leaves of absence since launching service. (12/1/22)
- Developed & launched new PEAK HR processes and systems (Phase 1).

Operations Statistics*

1,224
Positions updated

\$2.3 billion
Accurate & timely payroll

629
Annual salary
structure updates
completed

44,700
Paychecks issued in 2023

*CY 2023

Benefits Open Enrollment Statistics*

10,447
Employees registered

97
Retirees registered

4,753
Emails answered by
the Contact Center

1,999
Calls answered by
the Contact Center

*November 2023

Where HR Operations is Going

Select and implement an Internal Talent Marketplace (ITM) tool to support internal talent mobility, employee skill development, and support PEAK.

Points of Pride

“The University of Minnesota's impact extends far beyond the walls of the campus, and I'm immensely proud to have played a small part in making our great state even better.”

Marissa S.
Alumni & Staff, UMTC





Board of Regents Discussion

For Discussion

What are the Regents' perspectives and prioritization of the following three strategies?

First Strategy

Establish a Presidential Advisory Committee:

- Employee recruitment and retention
- Total Rewards Optimization Survey Tool
- Employees rank benefit preferences to create clear picture of what is valued

Second Strategy

Develop an Internal Talent Marketplace:

- Integrated approach to promoting internal mobility
- Competency architecture
- Survey informs workforce development
- Leadership assessments

Third Strategy

Expansion of University's Intercultural Competency:

- Enhance effectiveness in how community engages cultural differences
- Build an equitable and inclusive workplace



UNIVERSITY OF MINNESOTA

Driven to DiscoverSM

Crookston Duluth Morris Rochester Twin Cities

The University of Minnesota is an equal opportunity educator and employer.



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Strategic Property Update

Review

Review + Action

Action

Discussion

This is a report required by Board policy.

PRESENTERS:

Alice Roberts-Davis, Vice President, University Services

Leslie Krueger, Assistant Vice President, Planning, Space, and Real Estate

PURPOSE & KEY POINTS

The purpose of this item is to provide an update on the Strategic Property Planning Workgroup’s efforts to direct the University’s long-range real estate strategy.

This presentation will update the committee on the workgroup’s planning efforts since its establishment, summarize related accomplishments in the past year, and preview potential upcoming real estate activity resulting from the workgroup’s charge.

BACKGROUND INFORMATION

The MPact 2025 Systemwide Strategic Plan, Commitment 5: Fiscal Stewardship, directed the President to establish a land retention, acquisition, and use strategy to maximize the University’s property resources. As a result of this direction, the administration developed guiding principles for real estate transactions for the Board’s review. In May 2022, the Board adopted these principles as part of their revisions to the Board of Regents Policy: *Real Estate and Facilities*:

- (a) **Support the University’s teaching, research, and outreach mission and align with the Systemwide Strategic Plan.** Acquisitions must support the University’s teaching, research, and outreach mission – either directly or for mission-supporting activities and infrastructure – and align with the Systemwide Strategic Plan. Dispositions may occur when it is determined that the property is no longer required to fulfill the University’s mission, or the disposition of the property better meets the University’s needs as defined by the Systemwide Strategic Plan.
- (b) **Align with campus plans.** Future acquisitions and dispositions should be contemplated in the campus plans for each campus. Priority consideration will be given for expansion at the edge of the existing campus or for properties within the campus boundaries as identified in the campus plan. Sites not adjacent to the campus or other University properties will be prioritized based on access (e.g., transit, bike, pedestrian) or as needed for mission-critical support.

- (c) **Provide strategic value when balanced against scarce resources and minimize financial liability.** The University will prioritize properties for acquisition if a specific, mission-supporting use has been identified for the property long-term. The University will also consider the financial impacts of holding property, including minimizing the University's long-term financial liability to reduce the property's capital and operating costs until it is developed for specific, mission-supporting use. Acquisitions and dispositions of property being held for future use shall include proformas and cost-benefit analyses over identified time horizons.
- (d) **Positively impact areas adjacent to the University or limit negative impact.** Property may be acquired or disposed of to benefit and enhance the local area. In limited instances, property may also be acquired in an effort to preclude conflicting uses that negatively impact adjacent campus properties.

Following the policy revisions, the Board adopted a resolution in September 2022 directing the President to establish a Strategic Property Planning Workgroup. The workgroup was charged to use the guiding principles for the acquisition and disposition of property as defined by Board of Regents Policy: *Real Estate and Facilities* to lead their work. Any properties that the workgroup identifies for either acquisition or disposition will be recommended to the president on an ongoing basis, and the president will recommend to the Board those properties requiring Board approval.

The Strategic Property Planning Workgroup meets regularly and directs planning for the acquisition and disposition of property. Its recommendations are then made to the President and, if approved by the President, brought to the Board for review and action.

In the past year, the workgroup has overseen the following transactions in alignment with the guiding principles for real estate transactions:

- Acquisition of multiple properties in Mower County as part of the University's Future of Advanced Agricultural Research in Minnesota (FAARM) land assembly
- Acquisition of 512 Ontario St SE, Minneapolis
- Acquisition of 80 Acres in Carlton County
- Sale of 5918 London Road, Duluth
- Sale of 280 acres at UMore Park
- Minneapolis Park Board Easement Exchange

In addition, the administration will preview several potential real estate transactions that the Board may see in the upcoming year.

- Acquisition of additional properties in Mower County as part of the University's FAARM land assembly
- Sale of approximately 75 acres at UMore Park
- Repatriation of the Cloquet Forestry Center to the Fond du Lac Band of Lake Superior Chippewa
- Implementation of the land exchange agreement with the University of Minnesota Foundation at The MIX
- Ground lease to University of Minnesota Alumni Association
- Rent reset of ground lease and office lease with Gateway Corporation for McNamara Alumni Center
- Real estate impacts related to the University's letter of intent with Fairview

Strategic Property Update

Alice Roberts-Davis, Vice President, University Services

Leslie Krueger, Assistant Vice President, Planning, Space, and Real Estate

Finance & Operations Committee

May 9, 2024

SENIOR VICE PRESIDENT FOR FINANCE AND OPERATIONS

World Class Services for a World Class University



Systemwide Strategic Plan Direction

Commitment 5: Fiscal Stewardship

GOAL 3

Build comprehensive long-range capital facilities and land-holding strategies to drive strategic growth.

ACTION

- Establish new long-term physical master plan for each campus that serves our community and is updated regularly.
- Advance innovative financing to support long term strategic objectives.
- Establish land retention, acquisition, and use strategy.



UofM Land Holdings and Leases



Land Holdings:

U owned: 28,344 acres

Campuses: 2,000+ acres

ROCs (9): 16,000+ acres

Other: 9,500+ acres

State-owned trust lands: 28,018 acres

2023 Leased Space Costs:

\$25 million in annual lease revenue

\$30 million in annual lease costs

Strategic Property Workgroup Overview

- Formed in September 2022 to provide oversight relative to potential properties for acquisition or disposition
- Meets on a regular basis and directs planning for the acquisition and disposition of property
- Recommendations are brought to the Board for review and action



Regents Policy Guiding Principles

Support the University's teaching, research, and service mission and align with the Systemwide Strategic Plan	✓
Align with campus plans	✓
Provide strategic value when balanced against scarce resources and minimize financial liability	✓
Positively impact areas adjacent to the University or limit negative impact	✓



Campus Plans drive Real Estate Strategy



Recent Accomplishments



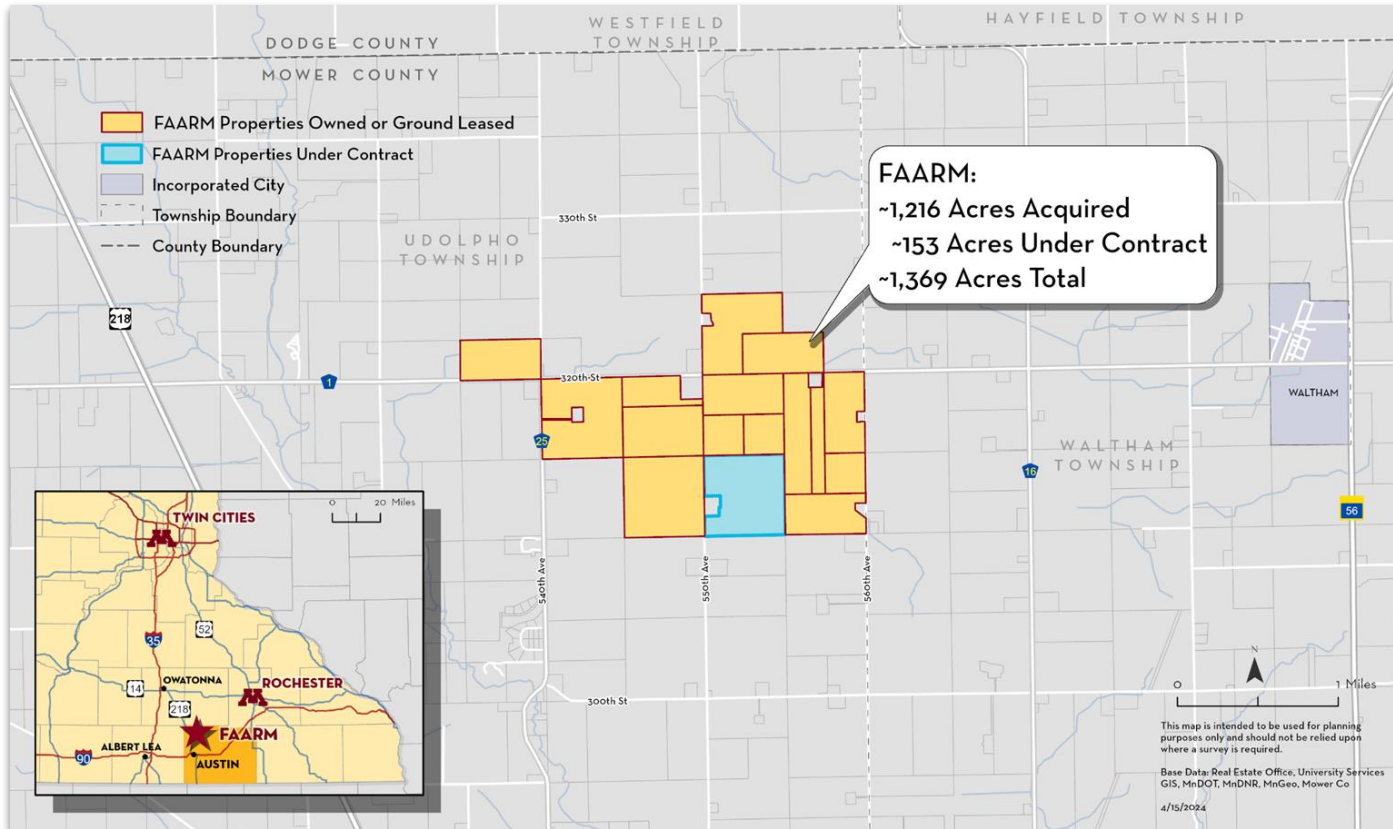
Recent Accomplishments: FAARM Land Assembly

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



Recent Accomplishments:

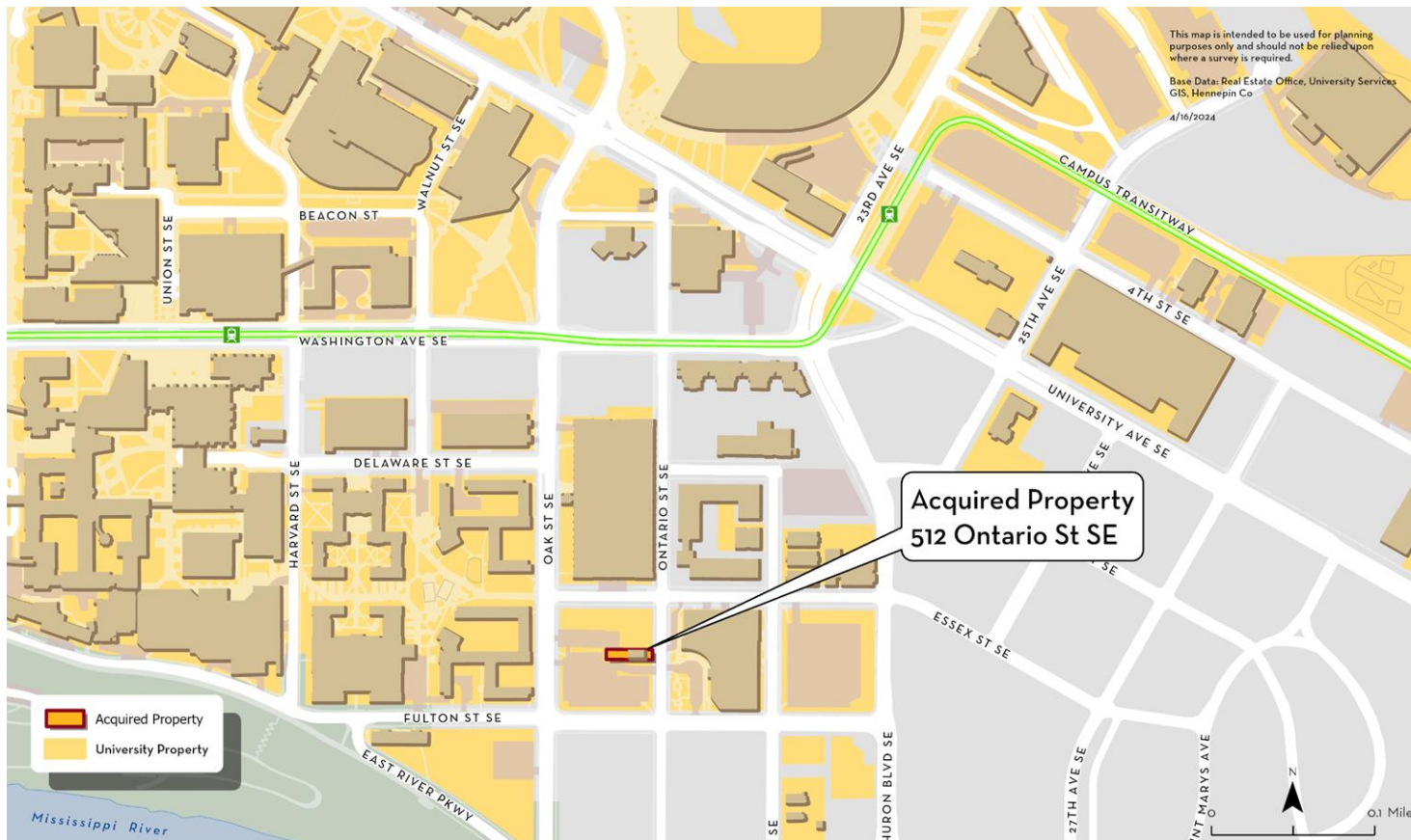
Acquisition of 512 Ontario St SE, Minneapolis

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



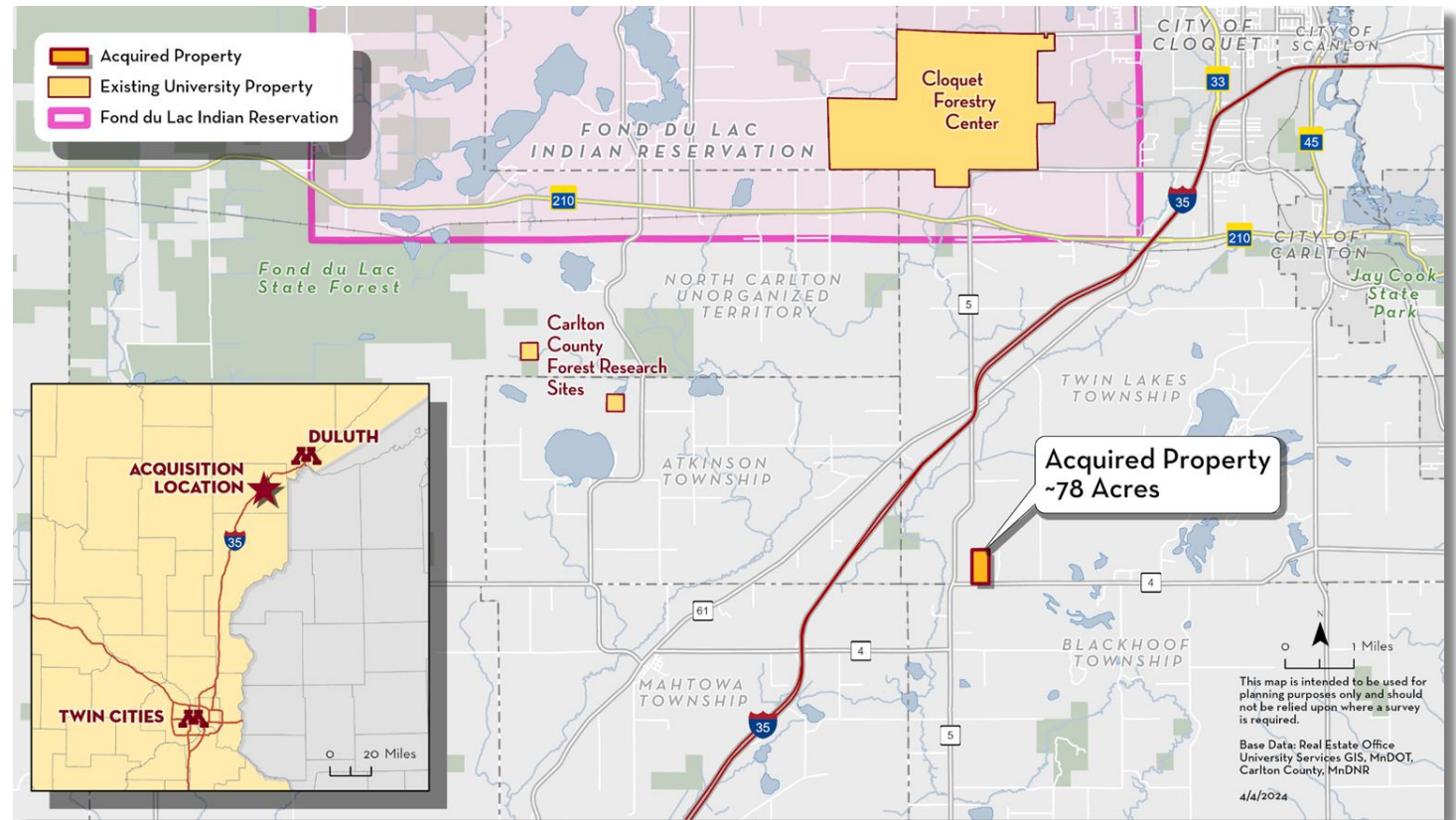
Recent Accomplishments: Acquisition of 80 Acres in Carlton County

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



Recent Accomplishments:

Sale of 5918 London Road, Duluth

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



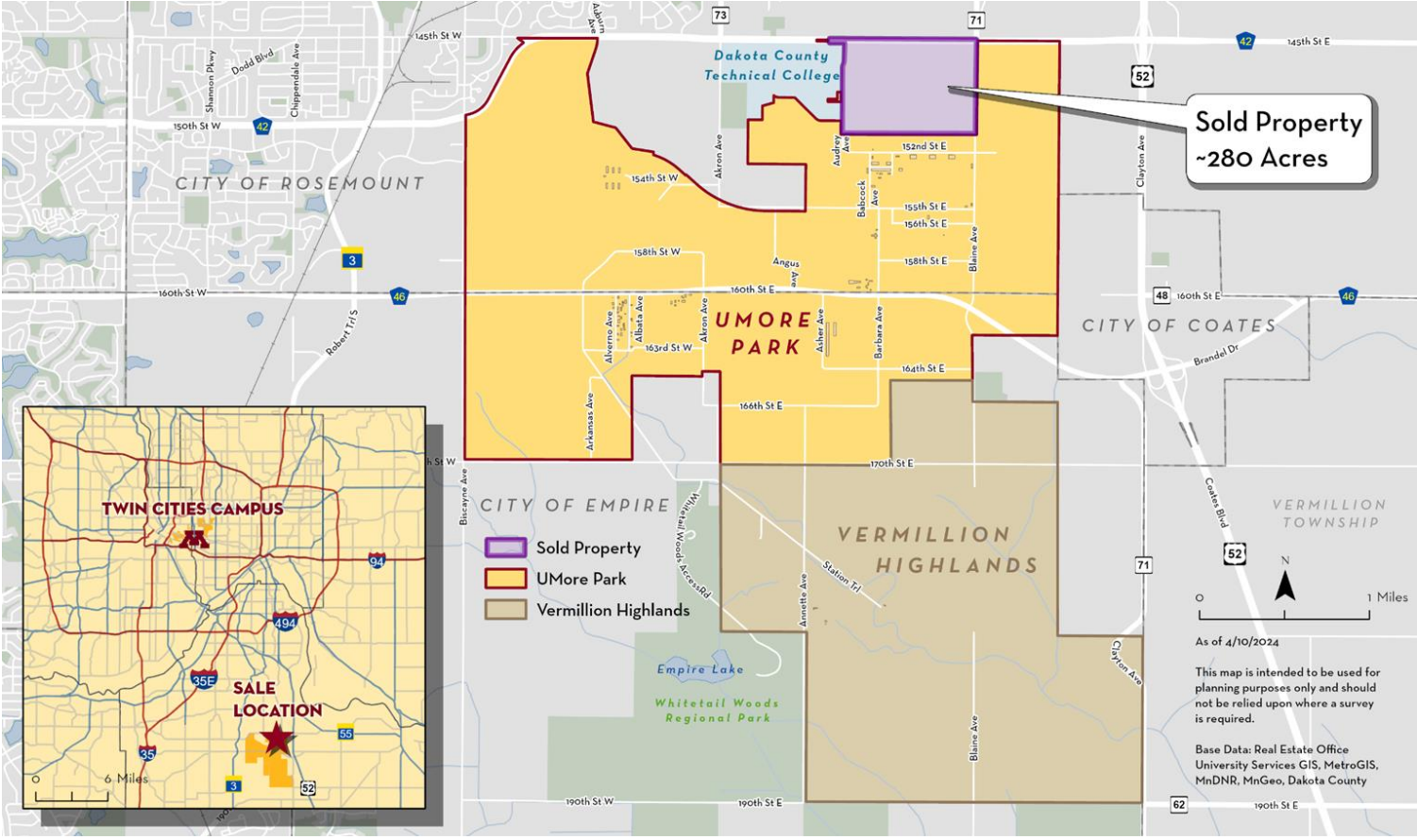
Recent Accomplishments: Sale of 280 acres at UMore Park

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



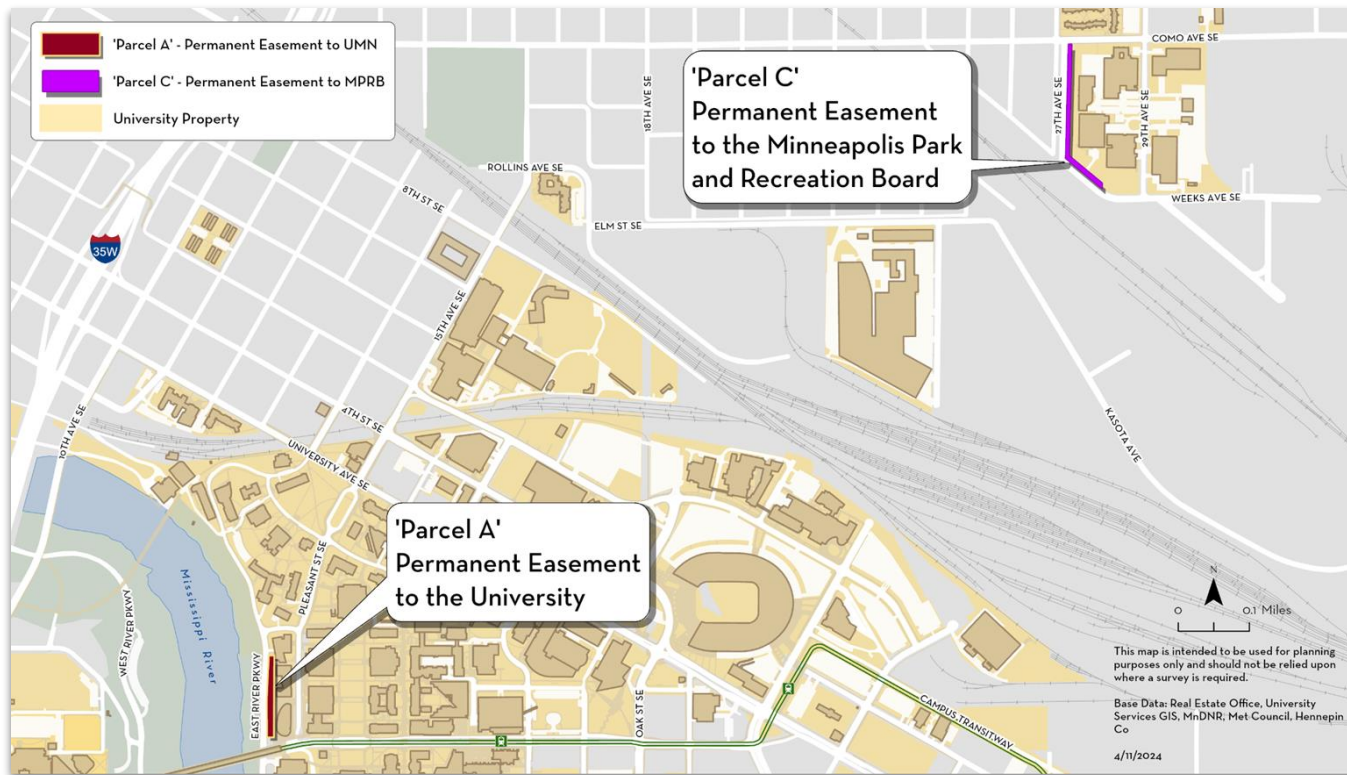
Recent Accomplishments: Minneapolis Park Board Easement Exchange

Mission/Strategic Plan Alignment

Campus Plan Alignment

Financial Merit

Community Impact



Potential Upcoming Real Estate Transactions



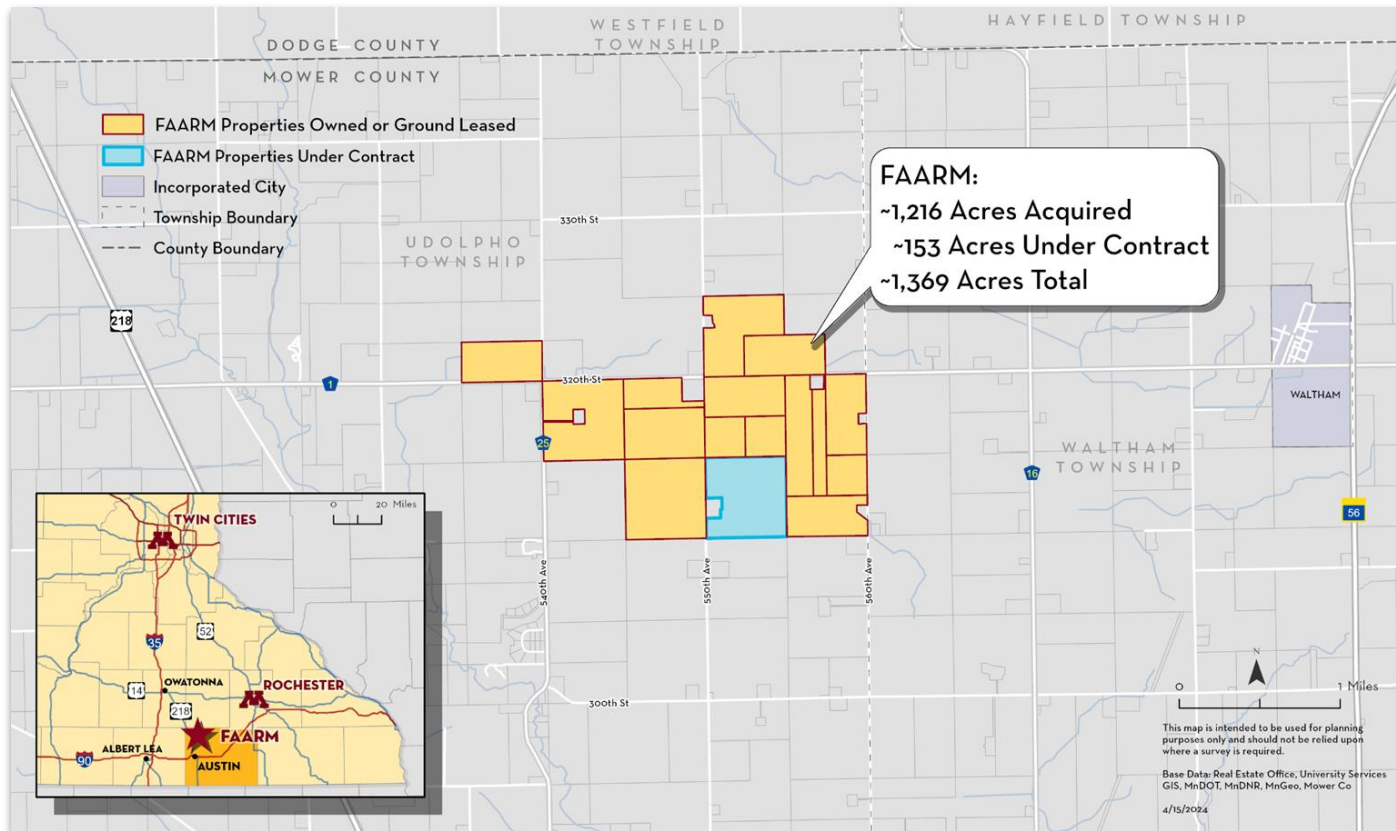
Potential Upcoming Real Estate Transactions

Mission/Strategic Plan Alignment

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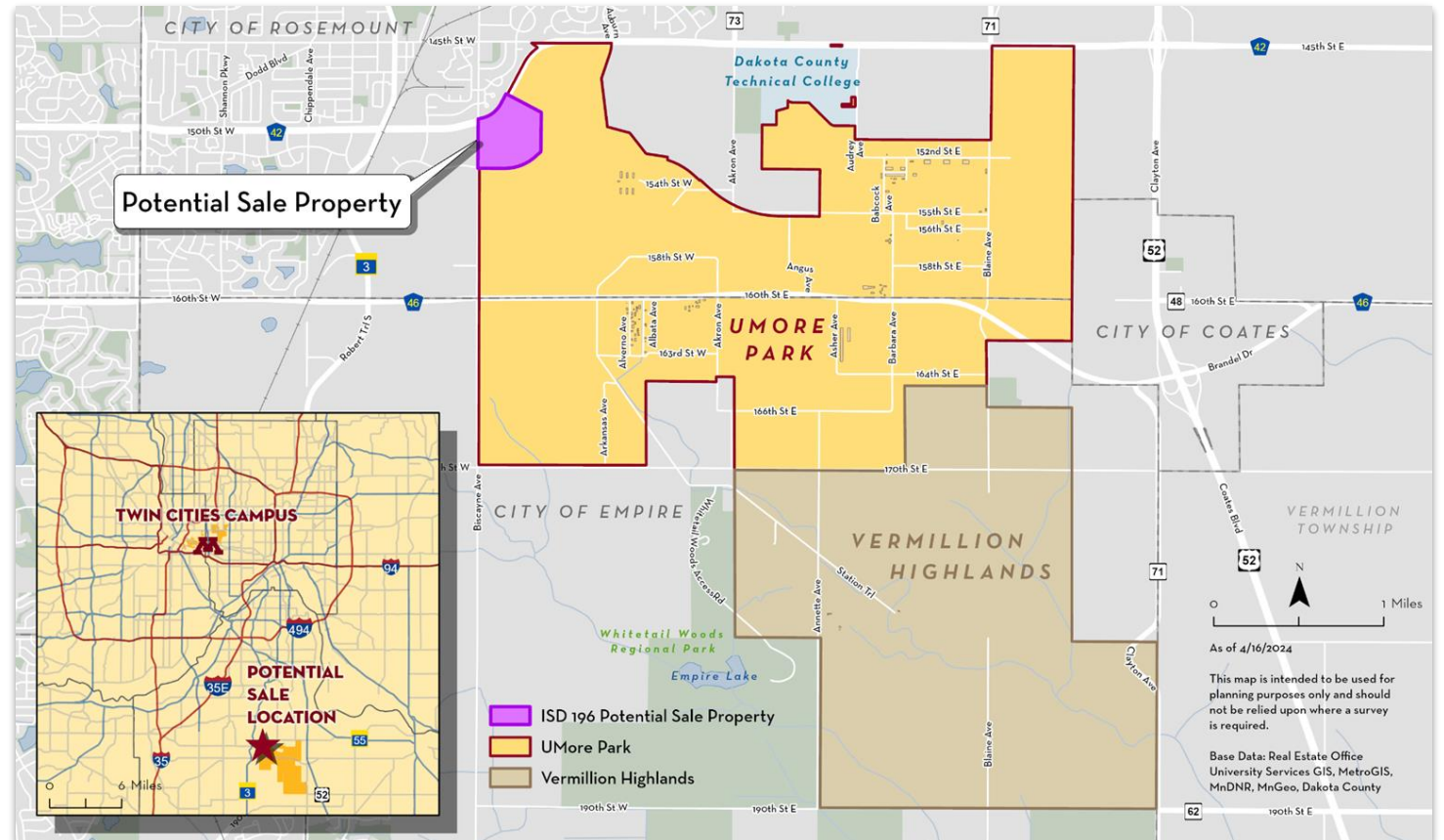
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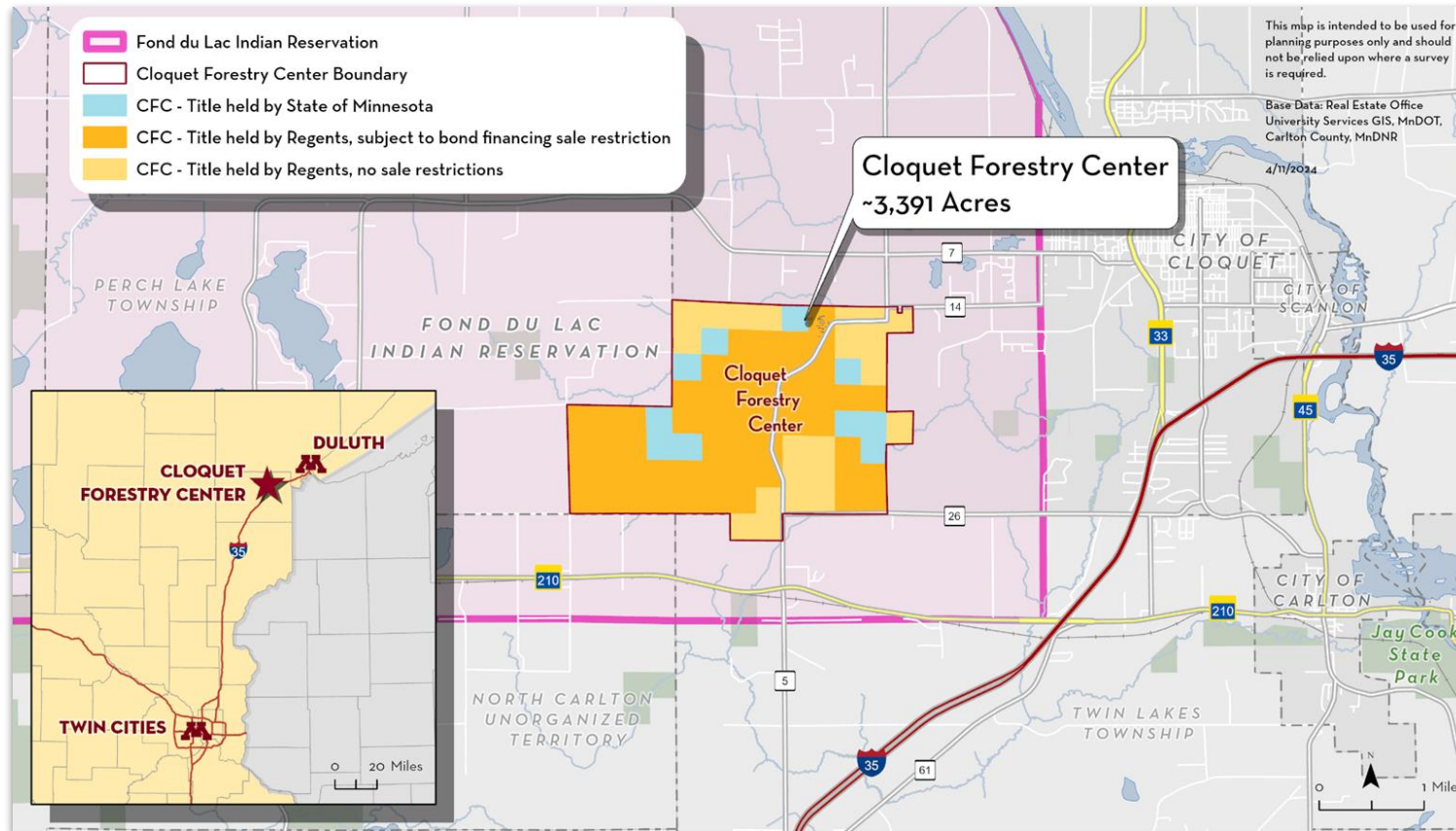
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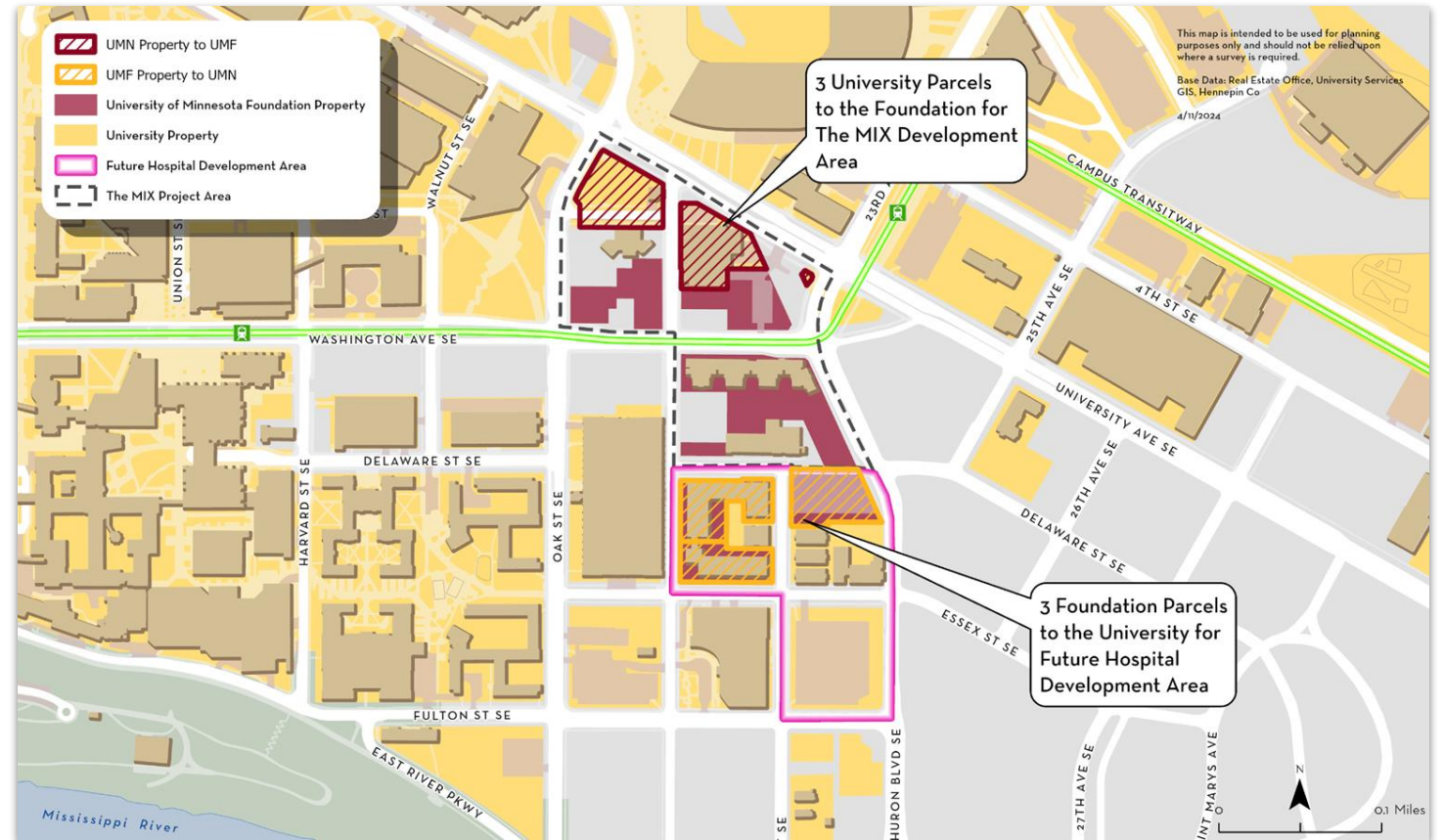
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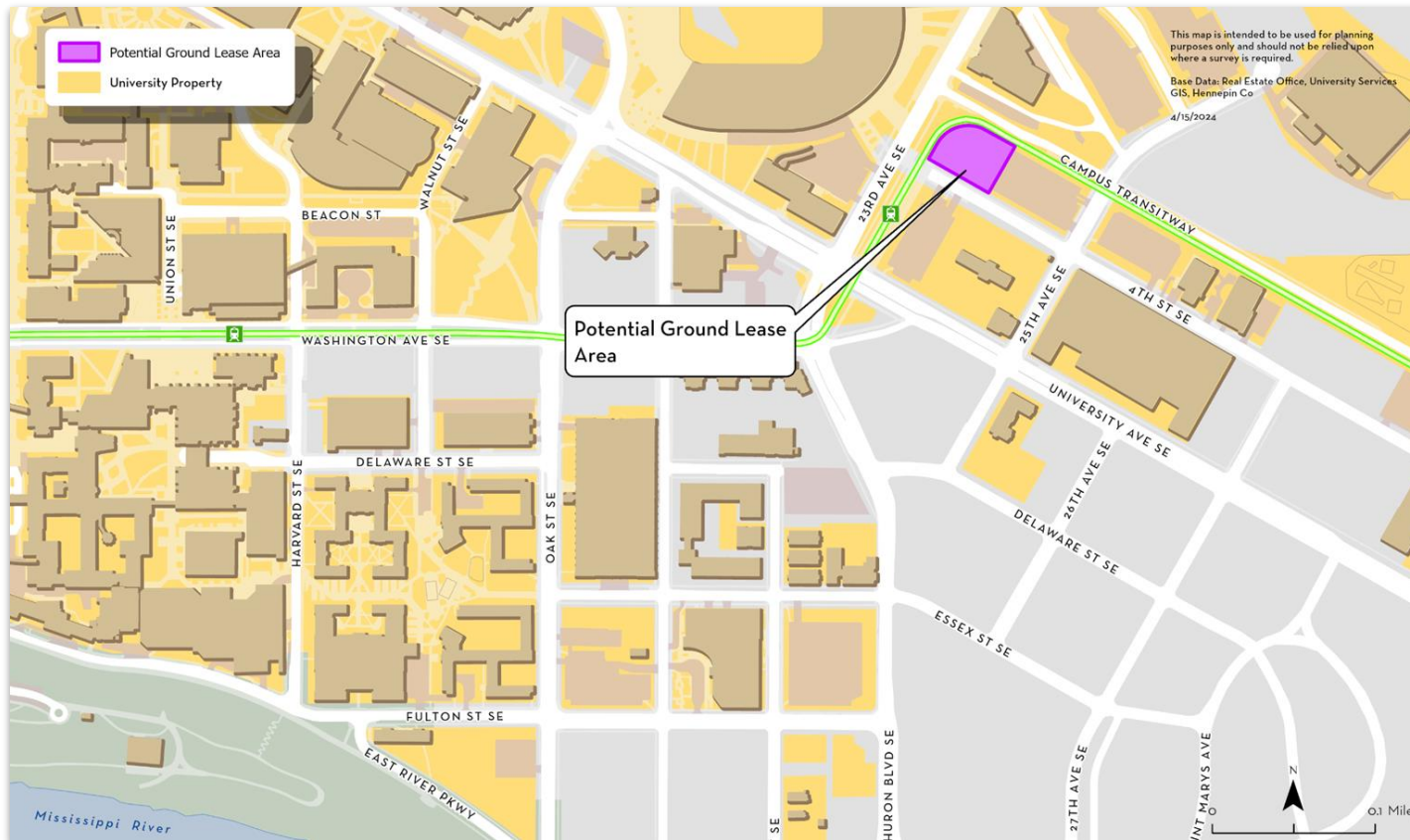
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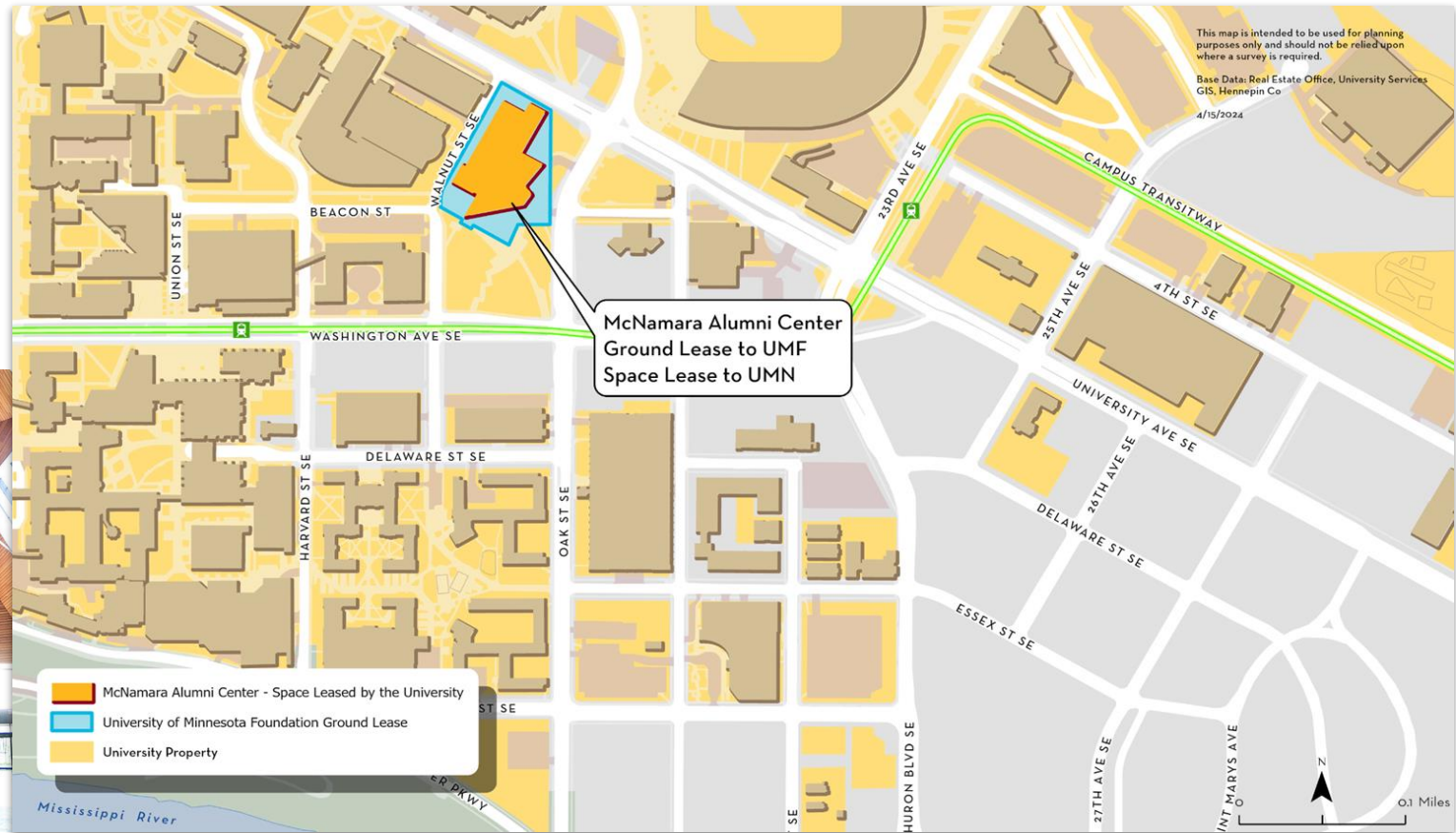
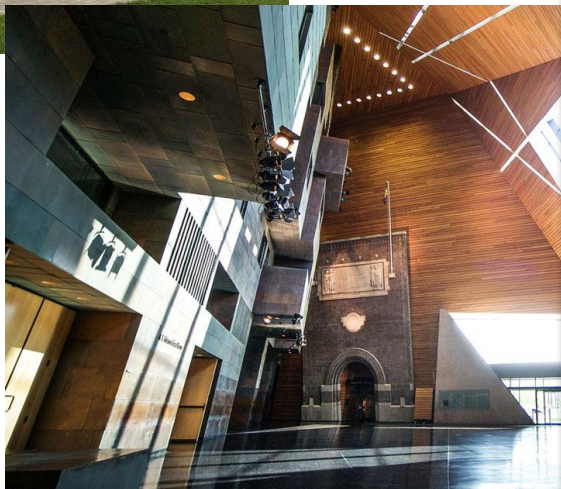
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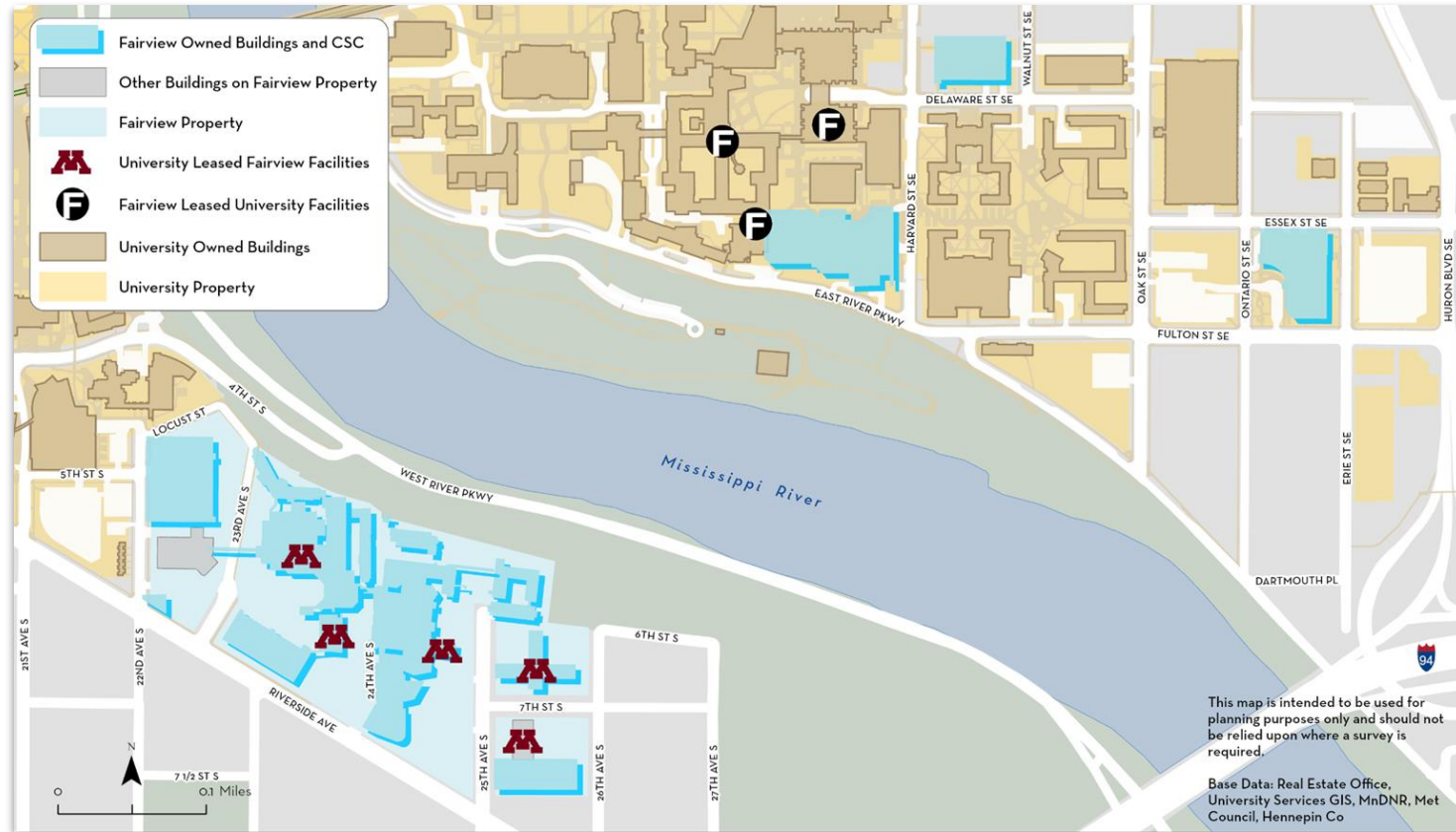
Potential Upcoming Real Estate Transactions

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Financial Merit

Community Impact





UNIVERSITY OF MINNESOTA

Driven to Discover®

Crookston Duluth Morris Rochester Twin Cities

The University of Minnesota is an equal opportunity educator and employer.



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Consent Report

Review

Review + Action

Action

Discussion

This is a report required by Board policy.

PRESENTERS: Julie Tonneson, Interim Senior Vice President and Budget Director

PURPOSE & KEY POINTS

Appointments to the Board of Trustees for the Minnesota Landscape Arboretum Foundation

The purpose of this item is to seek approval of appointments to the Board of Trustees of the Minnesota Landscape Arboretum Foundation. The Board previously designated the following seven people to serve as Trustees and will continue their appointments for the 2024-2025 fiscal year.

1. Neil Anderson
2. Brian Buhr
3. Isabel Keating
4. Diane Shelgren
5. Glenn Stolar
6. Alene Sussman

The Board previously designated the following three people to serve as Trustees and are recommended for renewal of their appointments as Board-designated trustees:

1. Jennifer Allen
2. Patrick Bassett
3. Kathy Persian

One individual is recommended for a new appointment as a Board-designated trustee:

1. Amy Hapka

Appointment to the Eastcliff Property Task Force

The purpose of this item is to appoint Julie Tonneson, Interim Senior Vice President and Budget Director, and Alice Roberts-Davis, Vice President, University Services, to the Eastcliff Property Task Force. The task force was established by the Board in September 2022 to consider the retention or disposition of Eastcliff in alignment with Board of Regents Policy: *Real Estate and Facilities*. The

appointments of Tonneson and Roberts-Davis fill the vacancy created by the departure of Senior Vice President Myron Frans.

Employment Agreement

The purpose of this item is to seek approval for the following employment agreement:

- Charles Nies, Chancellor, Duluth campus

Purchases of Goods and Services \$5,000,000 and Over

The purpose of this item is to seek approval for purchases of goods and services of \$5,000,000 and over.

- To EAB Global Inc. for an estimated \$6,248,000 to provide a student enrollment marketing services tool for the Twin Cities campus through the Office of Admissions for the period of July 1, 2024 through June 30, 2029. Funds are available for the first year of the contract; funds for years two through five will be subject to the University's standard budgeting processes. The contract contains language that allows the University to cancel or reduce the contract if funds are not available. See enclosed documentation for the basis of supplier selection.
- To MetLife for an estimated \$10,700,000 to provide disability insurance and related administrative services systemwide for the University of Minnesota through the Office of Human Resources for the period January 1, 2025 through December 31, 2026, with one four-year optional extension from January 1, 2027 through December 31, 2030, for an additional estimated \$27,300,000. The total contract value, if the contract option is exercised, would be an estimated \$38,000,000. This approval authorizes both the base contract and the optional contract extension. The administrative service costs and Academic Long-Term Disability insurance premiums are funded on an annual basis through the fringe pool. The Voluntary Short-Term and Voluntary Long-Term disability insurance premiums are funded by employee contributions. MetLife was selected as the result of a competitive Request for Proposal (RFP) conducted by Purchasing Services. Four suppliers responded to the RFP and none were a targeted business.
- To Sodexo for an estimated \$58,400,000 for a food service management agreement for the Crookston and Morris campuses for the period of July 1, 2024 through June 30, 2034, with an optional contract extension from July 1, 2034 through June 30, 2039, for an additional estimated \$28,700,000. The total contract value, if the contract option is exercised, would be an estimated \$87,100,000. This approval authorizes both the base contract and the optional contract extension. The services will be funded by student dining plan charges beginning in FY25. Sodexo was selected as the result of a competitive Request for Proposal (RFP) process conducted by Purchasing Services. Two suppliers responded to the RFP and none were a targeted business.
- To Sun Country Airlines and Pass Charters for an estimated \$15,000,000 for air charter services for the Twin Cities Intercollegiate Athletics Department for the period of July 1, 2024 through June 30, 2029. The cost for these contracts will be funded through the Twin Cities Athletics Department's operating budget. Sun Country Airlines and Pass Charters were selected as the result of a competitive Request for Proposal (RFP) process conducted

by Purchasing Services. Six suppliers responded to the RFP and none were a targeted business.

Real Estate Transactions

The purpose of this item is to review and act on the following lease:

- Authorization to execute form ground lease agreements for University Grove residential land in Falcon Heights (Twin Cities campus)

BACKGROUND INFORMATION

Approvals are sought in compliance with Board of Regents Policy as follows:

- Appointments: *Appointments to Organizations and Boards*, Section III, Subd. 4
- Employment Agreement: *Reservation and Delegation of Authority*, Article I, Section IV, Subd. 1.
- Purchase of Goods and Services \$5,000,000 and Over: *Reservation and Delegation of Authority*, Article I, Section VII, Subd. 6.
- Lease Transactions: *Reservation and Delegation of Authority*, Article I, Section VIII, Subd. 2

INTERIM PRESIDENT'S RECOMMENDATION

The Interim President recommends approval of the Consent Report.

April 24, 2024

Interim President Jeff Ettinger
University of Minnesota
202 Morrill Hall
100 Church Street S.E.
Minneapolis, MN 55455

Dear Int. President Ettinger,

I am writing to you on behalf of the Nominating & Governance Committee of the Minnesota Landscape Arboretum. The Minnesota Landscape Arboretum Foundation is a “Foundation of the University” with the primary purpose of supporting the Minnesota Landscape Arboretum.

The Trustees of the Arboretum Foundation serve for staggered three-year terms. The Arboretum Foundation, like the University, is on a June 30 fiscal year, and trustees are elected or reelected prior to our annual meeting, which occurs in June, with terms commencing on July 1 of each year.

As part of our annual governance process, we recommend names of current Trustees for the University to designate as Regent Appointed Trustees. Specifically, a minimum of one-fourth of the Board of Trustees of the Minnesota Landscape Arboretum Foundation must be comprised of individuals appointed by the University of Minnesota Board of Regents. For the 2024-2025 fiscal year we have 28 returning trustees and expect to elect four more before our annual meeting on June 6th, bringing our total number of trustees to 32 as of July 1st. Three current trustees retire June 30, 2024, including one Regent Appointed Trustee. The maximum number of trustees for the MLAF Board is 36. Our by-laws require us to notify you in advance of our annual meeting of the person(s) whom we propose that the Regents designate. The following individuals who will continue to serve as trustees have previously been designated by the Regents to serve as Regent Appointed Trustees:

Neil Anderson*
Brian Buhr
Isabel Keating
Diane Shelgren
Glenn Stolar
Alene Sussman

**Neil Anderson serves on the Board by virtue of his role as Chair of the Department of Horticultural Sciences. His designated seat is not included in the ¼ of trustees appointed by the Board of Regents.*

We recommend the following current Regent Appointed Trustees for reappointment for a third term each:

Jennifer Allen
Patrick Bassett
Kathy Persian

We are recommending that one additional trustee be designated as a Regent-appointed trustee. Amy Hapka is currently serving as an elected trustee, but the Bylaws allow us to submit her for appointment as a Board of Regents-appointed trustee. Here's a brief bio for Amy:

Amy's entire career has been in agriculture, her most recent industry position having been at Rabobank, where she was a Crop Insurance Manager for 13 years. She is now focusing on her family businesses, Hapka Farms Inc., a 6,000-acre farm that she and her husband, Van, own/operate, and Hapka Holdings LLC, developing an investment property along the Rainy River. Originally from NW Minnesota, Amy graduated from the University of Minnesota Crookston with a double major in Agricultural Economics and Plant Science and earned her master's degree in Soil Science from North Dakota State University. She has served on the Operations Committee and the Nominating & Governance Committees for the MLAF Board of Trustees. For the past year, she chaired the Operations Committee and will continue in that role. Amy also volunteers at the Arboretum and is a Master Gardener. Her hobbies include gardening, reading, fishing, golf, and travel. She and her husband have three adult children and reside in Greenwood, MN.

We look forward to your favorable response.

If you have any questions or require further information, please contact me at dshelgren@msn.com.

Thank you.

Sincerely,

Diane Shelgren
Chair, Nominating & Governance Committee
Minnesota Landscape Arboretum Foundation Board of Trustees

Finance & Operations Committee
Consent Report
May 9, 2024

Personnel Appointment

Pending approval by the Board of Regents, Dr. Charles Nies will be appointed Chancellor of the University of Minnesota Duluth (UMD), effective July 1, 2024.

Position Overview

The UMD Chancellor is responsible for setting a vision and ensuring the effective leadership and management of all aspects and resources of the campus, from enrollment management to shared governance to financial stewardship to diversity, equity, and inclusion, and more. The Chancellor represents the campus to the University president, the Board of Regents, students, faculty and staff, alumni, donors, the community, region, state, legislature, governmental agencies, and other organizations, including higher education institutions. Leading, championing, and leveraging the critical and unique role of UMD, the Chancellor advances the University's academic, research, and outreach mission and supports the University of Minnesota system's reputation as one of the world's most renowned public research universities. The Chancellor works closely and collaboratively with students, faculty, staff, administrators, and others to strengthen the campus' academic and administrative initiatives, programs, and services and to inform campus decisions. Working to recruit and retain talent and to build motivated, high-performing teams, the Chancellor inspires the community to pursue excellence. The Chancellor actively engages with the greater Duluth community and has an active presence to build strong community relations, working effectively with alumni, donors, and others interested in supporting the campus.

Appointee's Background and Qualifications

Dr. Charles Nies has over 25 years of experience in higher education leadership and currently serves as the vice chancellor for student affairs at the University of California, Merced. He joined UC Merced in 2006 as its first associate vice chancellor and dean of students, a role in which he oversaw the development and growth of student life programs on the campus—which was founded in 2005. Before his work at UC Merced, he served as an assistant dean of an interdisciplinary school at Miami University in Ohio and a program director for a minor in leadership studies at Washington State University. As an instructor, he taught undergraduate and graduate courses in leadership theory, organizational theory, and student development. Dr. Nies earned two degrees from Washington State University — a doctorate in education administration and leadership and a master's in counseling psychology. He received his bachelor's degree in psychology from the University of St. Thomas in St. Paul, Minnesota.

Recommended Salary and Appointment Type

Dr. Nies' annual base salary will be \$385,000. His appointment as UMD Chancellor is a 100%-time, A-term (12-month), L-type (limited) appointment, reporting to and serving at the pleasure of the President. He will also receive a \$25,000 annual housing allowance. The full employment agreement between the University of Minnesota and Dr. Nies is attached.

Individually Negotiated Terms of Employment or Separation Agreements

There are no individually negotiated terms of employment or separation agreements.

Comparable Market Data

Benchmarking with the CUPA-HR Administrators in Higher Education and CUPA-HR Executive Compensation and Benefits in Higher Education salary surveys for this position's peer group show that Dr. Nies' salary will be near the 25th percentile:

10th percentile: \$338,000

25th percentile: \$383,000

50th percentile: \$452,000

75th percentile: \$565,000

90th percentile: \$707,000

Recommendation

The Interim President recommends the appointment of Dr. Charles Nies as UMD Chancellor at the University of Minnesota.

EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT is entered into as of this 22nd day of March, 2024, by and between Regents of the University of Minnesota, a Minnesota constitutional educational corporation (the “University”), and Dr. Charles Nies (“he” or “him” or “Dr. Nies”).

WHEREAS, the University wishes to employ Dr. Nies as the University of Minnesota Duluth Chancellor and Dr. Nies wishes to accept employment as University of Minnesota Duluth Chancellor;

WHEREAS, this Employment Agreement is subject to the approval of the Board of Regents of the University of Minnesota and the completion of a background check satisfactory to the University;

THEREFORE, the University and Dr. Nies agree as follows, subject to the approval of the Board of Regents:

I. EMPLOYMENT TERM AND DUTIES

Subject to the terms and conditions of this Agreement and University Policies and Procedures, the University appoints Dr. Nies as the University of Minnesota Duluth Chancellor and he agrees to be so employed by the University for a term commencing on July 1, 2024. The University of Minnesota Duluth Chancellor is a 100 percent time, 12-month, L appointment in the professional and academic personnel classification who serves as an at will employee at the pleasure of the President. As such, you report to and serve at the pleasure of the President and your appointment may be terminated at any time without advance notification.

II. DUTIES

During the term of your employment as University of Minnesota Duluth Chancellor you will diligently and conscientiously devote your full-time attention and best efforts in performing and discharging the duties of University of Minnesota Duluth Chancellor as they are set forth in the job description for this position (attached) including, but not limited to, the following duties:

A. Provide visionary leadership and administrative oversight of, and accountability for, the University of Minnesota Duluth;

B. Oversee the responsible planning, stewardship, management and accountability of fiscal, capital, and human resources of the University of Minnesota Duluth;

C. Promote and represent the interest of the University of Minnesota Duluth in a positive fashion in private and public forums;

D. Recruit and retain distinguished faculty and outstanding students at the University of Minnesota Duluth;

E. Integrate the University of Minnesota Duluth and its many vital resources into the broader Duluth community, the region, and state of Minnesota;

F. Play a major leadership role in fundraising for the institution, leading energetic efforts to secure philanthropic support for its mission;

G. Garner support for the institution and the education, research, and outreach mission from both internal and external stakeholders; and

H. Perform such other duties as related to your employment position and assigned to you by your appointing authority.

III. PERFORMANCE

In accordance with University Policy, you will receive regular annual performance evaluations and, in accordance with University Policy, you will receive a broader systemic review of your performance no later than the end of your third year in the position.

IV. COMPENSATION

A. Subject to the terms of this Agreement for all services provided by you on behalf of the University, the University shall pay you an annual salary of Three Hundred Eighty-Five Thousand and No/100 Dollars (\$385,000).

B. All base salary shall be paid in accordance with the University's regular payroll procedures for Professional and Administrative employees and shall be subject to withholding for applicable federal and state income taxes, federal social security taxes, and other applicable taxes and deductions.

C. In accordance with University Policies and Procedures, you shall be eligible for salary increases on an annual basis based upon the evaluation of the appointing authority or his/her designee.

D. The base salary is subject to furloughs, pay freezes, salary reductions or other adjustments to the same extent they are required of other employees of the University.

E. The University shall pay Dr. Nies an annual housing allowance of Twenty-Five Thousand dollars (\$25,000), subject to applicable state and federal tax withholding.

V. BENEFITS

The University shall provide you with a [benefits](#) program as provided generally for its Professional and Administrative employees as described in its Policies and Procedures. These programs shall be subject to amendments and modifications by the University.

VI. SEPARATION

A. Your appointment as University of Minnesota Duluth Chancellor is an L appointment which means you serve at the pleasure of your appointing authority. Your appointment may be terminated without any required notice period.

B. In the event you are separated from your administrative position, you may be eligible for certain benefits provided by the University, in accordance with University policy. Any exception from or waiver of University policy related to your separation must be approved by the Board of Regents.

VII. RELOCATION

The University will pay for relocation costs associated with your move by means of a lump sum equivalent to one month's salary in accordance with the University's [relocation policy](#).

VIII. UNIVERSITY POLICIES AND GENERAL CONDITIONS

A. Your appointment is subject to the University's [policies and procedures](#) that govern your position, which may be amended from time to time.

B. Amendment. Any amendment to this Agreement shall be in a writing executed and delivered by the parties.

C. Parties In Interest/Assignment. This Agreement shall be binding upon and the benefits and obligations provided for herein shall inure to the parties hereto and their respective heirs, legal representatives, successors, assigns, transferees or donees, as the case may be. No portion of this Agreement shall be assignable without the prior written consent of the other party.

D. Effect of Prior Agreements. This Agreement is intended by the parties as the final and binding expression of their contract and agreement and as the complete and exclusive statement of the terms thereof. This Agreement supersedes and revokes all prior negotiations, representations, and agreements, whether oral or written, relating to the subject matter hereof.

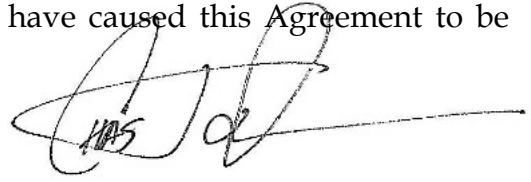
E. Enforceability. If any provision contained herein shall be deemed or declared unenforceable, invalid, or void, the same shall not impair any of the other provisions contained herein, which shall be enforced in accordance with their respective terms.

F. Construction. The headings preceding and labeling the sections of this Agreement are for the purpose of identification only and shall not in any event be employed or used for the purpose of construction or interpretation of any portion of this Agreement. No waiver by any party of any default or nonperformance hereunder shall be deemed a waiver of any subsequent default or nonperformance. As used herein and where necessary, the singular shall include the plural and vice versa, and masculine, feminine and neuter expressions shall be interchangeable.

IX. BOARD OF REGENTS APPROVAL

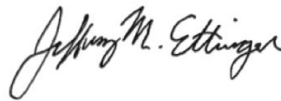
This agreement is subject to the approval of the Board of Regents and a background check that is satisfactory to the University.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed as of the date first shown above.



By: _____
Dr. Charles Nies

REGENTS OF THE UNIVERSITY OF MINNESOTA



By: _____
Jeffrey Ettinger
Interim President

Approved as to Form and Execution



By: _____
Douglas Peterson
General Counsel

Purchase of Goods and Services \$5,000,000 and over

To EAB Global Inc. for an estimated \$6,248,000 to provide a student enrollment marketing services tool for the Twin Cities campus through the Office of Admissions for the period of July 1, 2024 through June 30, 2029.

The enrollment marketing services provided by EAB Global are a critical tool for achieving the University's enrollment targets and generating adequate tuition revenue to continue serving students and the State of Minnesota.

This contract will be funded using operations and maintenance funds for the Twin Cities Office of Admissions. Funds are available for the first year of the contract; funds for years two through five will be subject to the University's typical budgeting processes. The contract contains language that allows the University to cancel or reduce the contract if funds are not available.

Submitted by: Keri Risic
Executive Director of Admissions
Office of Admission

Approval for this item requested by:

Robert McMaster
Vice Provost and Dean, Undergraduate Education, Twin Cities
(Signature on file in Purchasing Services)

May 9, 2024

Rationale for Exception to Competitive Bidding

This purchase was not competitively bid because EAB Global offers a proprietary database of more than 2 million students, as well as the proprietary integration of virtual tours into their prospective students' search marketing campaigns. These integrated virtual tours cannot be provided by any other vendor.

Since this service is not available through any other providers in the higher education marketplace, a direct price comparison with other vendors is difficult. The price negotiated represents a 37% discount (\$3,254,105 over the life of the contract) from the list price and reflects modest increases from our last contract with EAB Global despite increased business costs and inflation in the interceding five years.

The Director of Purchasing and the University Controller concluded that the process used was appropriate and resulted in a fair and reasonable price for the University.

Purchase of Goods and Services \$5,000,000 and over

To MetLife for an estimated \$10,700,000 to provide disability insurance and related administrative services systemwide for the University of Minnesota through the Office of Human Resources for the period January 1, 2025 through December 31, 2026, with one four-year optional extension from January 1, 2027 through December 31, 2030, for an additional estimated \$27,300,000. The total value of the contract, if the option is exercised, would be an estimated \$38,000,000.

Disability coverage and administration of the University's Academic Disability Plan is an integral part of the comprehensive employee benefits plan at the University of Minnesota.

Academic Disability replaces pay for employees whose disability prevents them from performing their job for four months or longer. Voluntary Short-Term and Voluntary Long-Term Disability replaces pay for enrolled employees whose disability prevents them from performing their jobs. Voluntary Long-Term Disability coverage is available to civil service and bargaining unit employees.

A Request for Proposal (RFP), led by the Office of Human Resources, was completed in partnership with Purchasing Services. The RFP Committee compared each RFP response against a set of published evaluation criteria.

The administrative service cost and Academic Long-Term Disability insurance premiums are funded on an annual basis through the fringe pool. The Voluntary Short-Term and Voluntary Long-Term disability insurance premiums are funded by employee contributions. These projections are based on estimated salary and enrollment.

Submitted by: Mary Rohman Kuhl
Senior Director

Approval for this item requested by:

Ken Horstman
Vice President for Human Resources
(Signature on file in Purchasing Services)

May 9, 2024

Purchase of Goods and Services \$5,000,000 and over

To Sodexo for an estimated \$58,400,000 for a food service management agreement for the Crookston and Morris campuses for the period of July 1, 2024 through June 30, 2034, with an optional contract extension through June 30, 2039, for an additional estimated \$28,700,000. The total estimated contract value, if all options are exercised, would be an estimated \$87,100,000.

Food services have long been an integral part of campus life. The new Sodexo agreement will bring capital to update the locations, enhance the residential dining experience, and add new national brands and new product options to the current offerings. The current agreement with Sodexo will expire on June 30, 2024.

After an extensive Request for Proposal process, the committees for both campuses recommended awarding Sodexo with the food service agreement for residential, retail, and catering.

The services will be funded by student dining plan charges beginning in FY25.

Submitted by: Amy Keran
Director, Contract Administration

Approval for this item requested by:

Alice Roberts-Davis
Vice President, University Services
(Signature on file in Purchasing Services)

May 9, 2024

Purchase of Goods and Services \$5,000,000 and over

To Sun Country Airlines and Pass Charters for an estimated \$15,000,000 for air charter services for the Twin Cities Intercollegiate Athletics Department for the period of July 1, 2024 through June 30, 2029.

Charter travel serves a significant purpose for the Athletic Department to be successful in competition, the student athlete experience, and other endeavors surrounding athletic events that involve other groups connected to the University in an official capacity.

Charter travel is used when various factors make it advantageous, including travel party size, time constraints related to NCAA rules on days off, and the student athlete experience that impacts recruiting and retaining student athletes. Further, charter travel allows for minimizing missed class time, shortening the trip to reduce other travel time and expenses, and for some sports is critical for equipment transportation.

Through a competitive Request for Proposal (RFP) process, Sun Country Airlines and Pass Charters provided the best value based on a combination of cost, work plan, schedule, and experience/qualifications.

The cost for these contracts will be funded by the Twin Cities Athletic Department's operating budget.

Submitted by: Timothy McCleary
Senior Associate Intercollegiate Athletics Director and Chief Financial Manager

Approval for this item requested by:

Mark Coyle
Intercollegiate Athletics Department Director
(Signature on file in Purchasing Services)

May 9, 2024

**GROUND LEASES FOR UNIVERSITY GROVE
RESIDENTIAL LAND IN FALCON HEIGHTS, MINNESOTA
(TWIN CITIES)**

1. Recommended Action

The Interim President recommends that the appropriate administrative officers receive authorization to execute form ground lease agreements to lease University-owned residential land in Ramsey County known as the University Grove for terms of 40-years, with a 40-year renewal option.

2. Location and Description of Land

University Grove land consists of one hundred and three (103) single-family residential lots and various common area lots located on Folwell Avenue, Northrop Street, Hoyt Avenue, Vincent Street, Fulham Street, and Burton Street in the City of Falcon Heights, Minnesota. (See attached map.) The homes located on the lots are owned by eligible University faculty and staff, with the underlying land leased to the homeowners by the University.

3. Background

University Grove is a historically significant residential community located within walking distance of the University's Saint Paul Campus. Envisioned as a recruitment tool and housing resource for University faculty and administrators, the Board of Regents approved the development of this community in November of 1928. Originally, financing for the initial construction of homes on the University Grove land and the homes' subsequent purchases by the next University-affiliated owners was provided by the University through the Permanent University Fund and facilitated with twenty-year ground leases with the homeowners, with two (2) extension options of twenty years each. The homeowners' ground lease rent was originally set at \$75.00 per year, per residential lot.

Following a University administrative proposal to end the practice of University financing for Grove home purchases, the Board approved in principle the use of external mortgage financing options for University Grove purchases at its March 1990 Regents meeting. Subsequently, a revised ground lease was developed with a forty-year term, with one (1) forty-year extension to meet external lender financing requirements, and ground lease rent was increased to \$100.00 per year, per residential lot.

Since the development of University Grove, the University's Real Estate Office has been administratively involved in every home sale transaction. The Real Estate Office manages and prepares the termination of the ground lease with each home seller and executes a new, standard form forty-year term ground lease with each home buyer. In addition, the Real Estate Office facilitates and monitors the recording of documents to accurately reflect the University's land ownership, each homeowner's leasehold interest, and the ownership of the home/improvements. Real Estate also attends the annual meeting of the University Grove Homeowners Association, a neighborhood organization that operates under a set of by-laws adopted in 1988, and communicates with the Association's officers.

4. Terms of Form University Grove Ground Lease

The terms of the form University Grove ground lease are as follows:

- Term of 40 years, with the homeowner's/lessee's right to exercise a 40-year renewal option
- Use limited to construction and use of single family residence and garage
- Current annual rent is \$100 per year with increase to \$500 for all new ground leases with new University homeowners/lessees after January 1, 2025 (existing leases will remain \$100 per year)
- Exterior improvements (including additions and modifications and landscaping features) require approval
- Lessee is responsible for all utilities and taxes
- Lessee is responsible for maintenance of their residential lot and adjoining sidewalks
- University and adjoining lessees have joint maintenance responsibility for common areas, with University responsible for tree trimming/removal according to Facilities Management's landcare management plans
- Lessee must carry property insurance on all improvements for full insurable value, with University named as loss payee, and liability insurance of not less than \$500,000, with University named as an additional insured
- All lease assignments (including lease terminations and new lease arrangements) must be approved by the Real Estate Office to confirm the lessees meet University affiliation requirements specified in the lease.
- Leasehold financing/mortgages are permitted pursuant to specified conditions
- University is required to purchase the home/improvements at fair market value in case of lease termination by lessee default or otherwise at lease termination



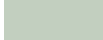

Increasing the annual ground lease rent to \$500 will help offset the University's administrative costs associated with the oversight and management of 103 ground leases, as well as University Landcare's costs associated with maintenance of the University Grove common area lots.

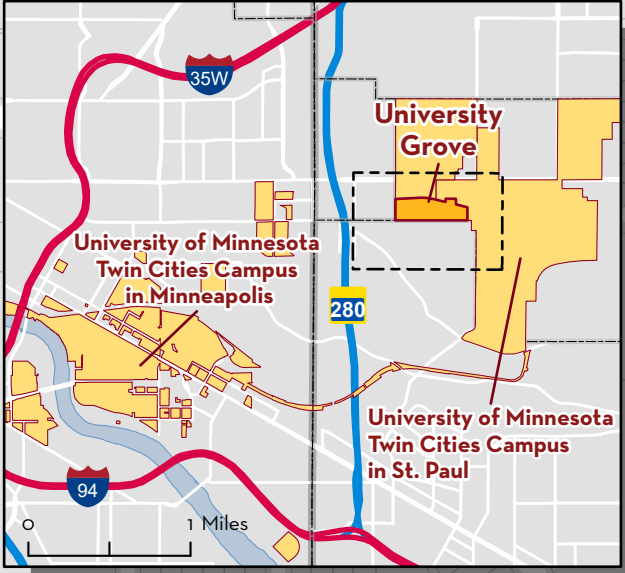
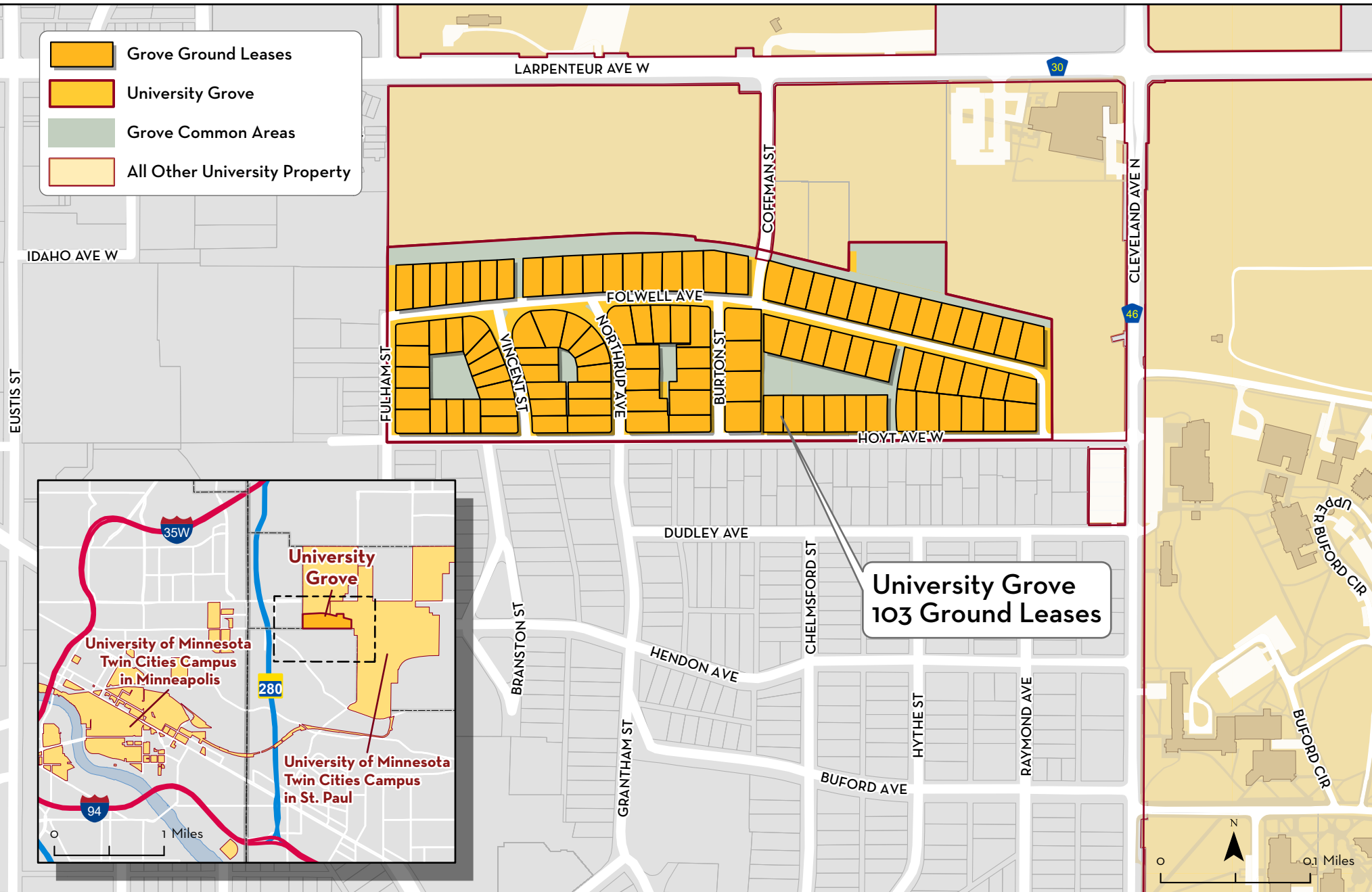
5. Basis for Request

In light of the Board of Regents reservation of authority to approve all leases with terms that exceed 10 years, the administration is requesting blanket approval to enter into new, standard form University Grove ground leases with 40-year terms consistent with the other terms described above.

Each University Grove home sale transaction is time-sensitive, and deadlines vary depending on the executed purchase agreement between the home buyer and seller. This blanket approval would relieve the Board from approving repetitive, standard form University Grove ground

leases and help mitigate delays in an oftentimes cumbersome and time-consuming process for University Grove homeowners.

-  Grove Ground Leases
-  University Grove
-  Grove Common Areas
-  All Other University Property



**University Grove
103 Ground Leases**



PLANNING, SPACE,
AND REAL ESTATE

UNIVERSITY OF MINNESOTA
Driven to Discover®

University Grove 103 Ground Leases Twin Cities Campus, St Paul (Falcon Heights)

This map is intended to be used for planning purposes only and should not be relied upon where a survey is required.

Base Data: Real Estate Office,
University Services GIS, Ramsey Co,
MnDOT

4/8/2024



BOARD OF REGENTS DOCKET ITEM SUMMARY

Finance & Operations

May 9, 2024

AGENDA ITEM: Information Items

Review

Review + Action

Action

Discussion

This is a report required by Board policy.

PRESENTERS: Julie Tonneson, Interim Senior Vice President and Budget Director

PURPOSE & KEY POINTS

- A. Central Reserves General Contingency Allocations
- B. Completed Comprehensive Review of Board Policy
- C. Debt Management Advisory Committee Update
- D. Investment Advisory Committee Update
- E. Results of Recent Bond Refinancings

Central Reserves General Contingency Allocations

Allocations from the Central Reserves General Contingency greater than \$250,000 require Board approval. There are no items requiring approval during this period. A current summary of General Contingency allocations for this fiscal year is included in the docket.

Completed Comprehensive Review of Board Policy

The purpose of this item is to inform the committee that the comprehensive review of the following Board policies is complete, and the policy implementer recommends that no changes be made at this time:

- [Board of Regents Policy: *Employee Compensation and Recognition*](#)
- [Board of Regents Policy: *Employee Recruitment and Retention*](#)
- [Board of Regents Policy: *Employee Work-Life and Personal Leaves*](#)

Each policy can be accessed using the above hyperlinks.

If there are items that the committee would like addressed, those will be recorded and referred back to the policy implementer. If the committee raises no additional items, the comprehensive review process will be complete, and the date of the last comprehensive review will be noted within the policy. The Interim President and policy implementers have the ability to recommend changes outside of the comprehensive review process as needed (e.g., changes resulting from the implementation of MPact 2025 Systemwide Strategic Plan).

Debt Management Advisory Committee Update

The purpose of this item is to provide the committee with an update on the Debt Management Advisory Committee meeting that was held on February 20, 2024. Additional information is included in the docket.

Investment Advisory Committee Update

The purpose of this item is to provide a report on the quarterly meeting of the Investment Advisory Committee held on February 7, 2024. The agenda for the meeting included:

- CEF Portfolio and Performance Overview
- Manager Recommendation: Fortress Credit Opportunities Fund VI – Approved
- Manager Recommendation: Blue Owl (Dyal) GP Stakes Fund VI – Approved
- Committee Governance Modus Operandi Review

Results from Recent Bond Refinancings

The purpose of this item is to provide the committee with a summary of the results from debt refinancings that took place in February and March 2024. The summary is included in the docket materials.

Central Reserves General Contingency Allocations
Finance & Operations Committee
May 2024

Recipient	Amount	Running Balance	Purpose
1 Fiscal Year 2024 (7/1/2023-6/30/2024)			
2 Carryforward from FY23 to FY24		\$1,687,854	
3 FY24 General Contingency Allocation	\$1,000,000	\$2,687,854	
4 New FY24 items this reporting period:			
5 DPS Security Infrastructure	(\$240,291)	\$2,447,564	Pioneer Hall security project: security infrastructure improvements to Pioneer Hall/Superblock including turnstile.
6 Current Balance		\$2,447,564	
7 Commitments			
8 Capital Project Management	(\$100,000)	\$2,347,564	Dentistry amalgam waste project: Install onsite mercury amalgam separator in the Dental Simulation Lab.
9 Capital Project Management	(\$500,000)	\$1,847,564	Tribal Nations Plaza project: Up to \$500,000 from General Contingency funds to support refurbishment of Tribal Nations Plaza (includes replacing Skymarker bases and inground lighting). Approved by Board of Regents March, 2024.
10 Projected Balance with Commitments		\$1,847,564	
11 Projected Balance		\$1,847,564	

* Items \$250,000 or more subject to Board approval.

University of Minnesota
Debt Management Advisory Committee Meeting

February 20, 2024, 9:00 – 10:30 am

Members in attendance: Regent Penny Wheeler (Chair); Regent Doug Huebsch (by video); Mike Blair, CFO, CentraCare; Jennifer Carlson, Finance Director, City of Duluth (by video); Kathy Kardell, Debt Director, Hennepin County; Pervis Shroff, Professor, Carlson School of Management; Michael Volna, Interim Vice President, CFO, and Treasurer

Staff and Guests in Attendance: Julie Tonneson, Interim Senior Vice President; Arcelia Detert, Director of Debt Management; Robert Kanzer, Janney Montgomery Scott (by video); Maggie Marchesani, Office of the Board of Regents (by video)

The February 2024 Debt Management Advisory Committee meeting convened at 9 am in Morrill Hall. The agenda for the meeting included:

- A preview of debt refinancings, planned for sale in February and March 2024.
- A review of the University's amended Supplemental 2024 State Capital request
- An update on the Long-Term Capital Financing Program and the status of the proceeds received from the 2022 \$500 million bond issuance.
- A brief update on the MPact Innovative Health Care strategy, including legislative developments and a discussion of the report from the Governor's Task Force on Academic Medicine at the University of Minnesota.

The Committee discussions were engaging and enlightening. The meeting adjourned at 10:30 am.

Future meetings are tentatively planned for June, September, and December 2024.

UNIVERSITY OF MINNESOTA

Finance & Operations Committee

May 9, 2024

Bond Refinancing Results

Background

During the June 8, 2023 Board Meeting, the Board of Regents approved a Resolution Related to Refunding of General Obligation Debt, whereas the University was authorized to refinance certain outstanding obligations, as market conditions permit. The resolution was effective for up to one year.

During the following months after that approval, the University's municipal advisor provided regular market updates and monthly refunding analyses monitoring the savings thresholds. Markets began to improve around December 2023 and savings thresholds for the outstanding and currently callable tax-exempt bonds exceeded the minimum target net present value savings of 3%.

Bond Sale

Markets conditions continued to improve in the tax-exempt market while the Treasury market remained unfavorable. The University began steps to refund the two series of tax-exempt bonds, General Obligation Bonds, Series 2013A (the "Series 2013A Bonds") and General Obligation Bonds, Series 2014B (the "Series 2014B Bonds") and decided not to refinance the two outstanding series of taxable bonds due to the lack of savings.

Through a request for information sent out to the University's current underwriter pool, the University selected BofA Securities as the lead underwriter, and Mischler Financial Group, Piper Sandler and RBC Capital Markets as co-managers, working together to sell the University's bonds to a wide range of investors.

It was determined early on that two series of bonds needed to be issued to keep the 501c3 tax status on the Series 2014B Bonds as originally intended. Therefore, the General Obligation Bonds, Series 2024A (the "Series 2024A Bonds") were sold on February 27, 2024 to refinance the Series 2014B Bonds, while the General Obligation Bonds, Series 2024B (the "Series 2024B Bonds") were sold on March 27, 2024 to refinance the Series 2013A Bonds.

During the bond issuance process, the University secured its "Aa1" credit rating from Moody's Investors Service and its "AA" credit rating from S&P Global Ratings, both rating agencies providing a stable outlook the University. The preliminary official statements and investors presentation were published with the affirmation of the University's credit ratings and all the necessary information to provide investors with background of the University.

Results of Sale

The sales of the Series 2024A Bonds and Series 2024B Bonds were successful, providing a total gross savings of \$19.3 million in aggregate debt service savings, which exceeded prior forecasts.

The Series 2024A Bonds refunded \$120,435,000 of outstanding par for the Series 2014B Bonds. The sale resulted in the issuance of \$106,680,000 of new bonds and generated a total gross savings of \$14,841,683 (\$10,142,405 of net present value savings), which represents approximately \$742,000 of savings annually for the next 20 years.

Similarly, the Series 2024B Bonds refunded \$49,815,000 of outstanding par for the Series 2013A Bonds. The sale resulted in the issuance of \$43,825,000 of new bonds and generated a total gross savings of \$4,498,561 (\$3,709,197 of net present value savings), which represents approximately \$321,000 of savings annually for the next 14 years.