



BOARD OF REGENTS

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UNIVERSITY OF MINNESOTA

## Finance Committee

June 2014

June 12, 2014

2:45 PM - 4:45 PM

West Committee Room, McNamara Alumni Center

## FIN - JUN 2014

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# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** President's Recommended FY 2015 Annual Operating Budget

- Review**
                 
  **Review + Action**
                 
  **Action**
                 
  **Discussion**
- This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter

**Purpose & Key Points**

This agenda item presents the President’s Recommended FY 2015 Annual Operating Budget (operating budget) to the Board of Regents for approval.

The operating budget includes an overview of a variety of specific financial issues, including information on academic and operating investments, compensation plans, unit and institutional revenue adjustments, tuition rates, and related fees.

During the 2013 legislative session, the University received an increase in state appropriation for both years of the biennium - FY 2014 and FY 2015. The table below outlines the University’s 2014-2015 biennial budget appropriations prior to the 2014 legislative session (appropriations from the Health Care Access fund and the Cigarette Tax have been excluded).

University of Minnesota  
2014-2015 Biennial Appropriations (\$ in Thousands)

	<u>FY2014</u>	<u>FY2015</u>	<u>Biennium</u>
Beginning Base Level Appropriation	\$545,344	\$545,344	\$1,090,688
S.F. 1236 State Funding Level	<u>\$576,799</u>	<u>\$591,099</u>	<u>\$1,167,898</u>
Change from Beginning Biennial Base	\$31,455	\$45,755	\$77,210
Change from Prior Year	\$31,455	\$14,300	
% Increase from Prior Year	5.8%	2.5%	
% Increase from Base Level Funding			7.1%

Incorporating the FY 2015 appropriations above, the budget framework for FY 2015 recommended by the President is as follows:

University of Minnesota  
FY 2015 Budget Framework – Incremental Changes

Resources:

Increased State Appropriations	\$14,300,000
Tuition Revenue Increase	\$4,400,000
Unit Resources	<u>\$27,600,000</u>
Total Incremental Resources	<u>\$46,300,000</u>

Expenditures:

Compensation	\$15,000,000
Student Aid	\$2,100,000
Academic Initiatives	\$23,400,000
Mission Support & Operations	<u>\$5,800,000</u>
Total Incremental Expenditures	<u>\$46,300,000</u>

Balance \$0

The recommended operating budget reflects President Kaler’s vision for the University: a commitment to an excellent and affordable undergraduate education, investing in the University’s research enterprise, and reducing administrative costs. Specific funding decisions and priorities have been made to advance the University in each of the following areas:

- Committing to no increase in tuition for resident undergraduates for two years.
- Increasing the tuition differential between resident and non-resident undergraduate students.
- Keeping graduate and professional tuition as low as possible and aligned with market conditions and peer institutions.
- Capping campus/collegiate fees (no increases in this budget) and minimizing increases in student services fees, course and miscellaneous term fees, and room and board charges.
- Implementing a competitive compensation plan to retain and recruit world class faculty and staff through a budgeted 2.5% increase.
- Maintaining the critical technology and facility infrastructure.
- Advancing the goals envisioned by the four MnDRIVE research initiatives through investments in faculty and staff, equipment, outreach, etc.
- Approving targeted, high priority, innovative and strategic investment proposals brought forward by the system campuses, Twin Cities colleges and support units.
- Taking action to reduce mission support, facilities, and oversight costs where appropriate and redirect available resources to higher priority strategic needs.

The operating budget achieves critical priorities to hold the line on tuition for Minnesota undergraduate students, to maintain excellence at the University by investing in world class talent and maintaining our infrastructure, and to reduce administrative costs. It reflects priorities endorsed by the Board of Regents when it approved the University’s biennial budget request to the state.

The resource and investment plans outlined above are included in the all-funds budget for FY 2015 for Board of Regents approval. The all current funds non-sponsored budget plan for FY 2015, which



includes state appropriations, tuition and all other sources (such as gifts, indirect cost recovery, sales and fees, and so forth) proposes total net resources of \$3,801,555,637 and expenditures/transfers of \$3,026,022,418. The sponsored funds budget plan for FY 2015 (for externally funded research grants and contracts) is an additional \$570,000,000.

The all-funds budget for FY 2015 presented for approval has been modified from that presented for review in May in two ways:

- 1) The Indirect Cost Recovery revenue estimates for two units have been updated, resulting in an overall increase of \$45,000 in projected ICR revenue and the corresponding spending.
- 2) The state of Minnesota has increased the University's FY 2015 state special appropriations for three items:
  - A \$4,350,000 recurring increase and a \$150,000 one-time increase to the Health Sciences State Special (from \$4,854,000 to \$9,204,000) to fund a collaborative partnership between the University and the Mayo Clinic for regenerative medicine research, clinical translation, and commercialization.
  - A \$1,000,000 one-time increase for the "Forever Green Agricultural Initiative".
  - A one-time increase in the state special appropriations of \$3,400,000 for the Invasive Terrestrial Plants and Pests Center. The University also received one-time funding of an additional \$1,460,000 for this item through a state agency transfer and a Legislative-Citizen Commission on Minnesota Resources (LCCMR) project – so the total support of this item for FY 2015 is \$4,860,000.

These increased appropriations will be allocated to the units requested to perform the associated work, so the additional revenue outlined above will result in an equal increase in planned expenditures for FY 2015. No other components of the President's recommended incremental resource and investment plan have been modified.

The state of Minnesota also approved funding for the University in FY 2015 that is reflected in the estimated sponsored and non-sponsored grants portion of the budget: \$11,358,000 for one-time projects approved by the LCCMR, \$490,000 of which supplements the state special appropriation for Invasive Species; and \$1,170,000 for one-time projects to be received as grants from state agencies - \$970,000 to supplement the state special appropriation for Invasive Species and \$200,000 for research in the porcine epidemic diarrhea virus.

### **Background Information**

The Board of Regents reviewed and approved the biennial budget request to the state for the 2014-2015 biennium at the meeting on October 12, 2012. The Board of Regents reviewed and approved the FY 2014 annual operating budget in June 2013, and reviewed the FY 2015 annual operating budget in May 2014.

### **President's Recommendation**

The President recommends approval of the FY 2015 Annual Operating Budget.



**REGENTS OF THE UNIVERSITY OF MINNESOTA  
RESOLUTION RELATED TO**

**THE FISCAL YEAR 2014-2015 ANNUAL OPERATING BUDGET**

**WHEREAS**, the University of Minnesota as the state's public, land grant university is charged with the responsibility to pursue knowledge and to 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 \$599,999,000 in state general fund monies for fiscal year 2014-15 to the University of Minnesota, which includes \$8,900,000 resulting from the 2014 legislative session, for the pursuit of its mission and in support of our goals and objectives; and

**WHEREAS**, the University's biennial request to the State of Minnesota proposed to stabilize the resident undergraduate tuition rate at the 2012-13 level for both 2013-14 and 2014-15; and

**WHEREAS**, the University of Minnesota is committed to achieving standards of national and international excellence; 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, business and industry, University alumni, local communities, and the citizens of Minnesota;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Regents hereby approves the University of Minnesota Fiscal Year 2014-15 Annual Operating Budget as follows:

Minnesota resident undergraduate tuition rates will be stabilized at the 2012-13 level for 2014-15, consistent with the request by the State of Minnesota.

The Fiscal Year 2014-15 Annual Operating Budget approved by the Board of Regents includes the following attachments from the President's Recommended FY15 Operating Budget:

Attachment 1 – Resource and Expenditure Budget Plan (University Fiscal Page) -  
REVISED

Attachment 4 - University of Minnesota 2014-15 Tuition Plan: Tuition Rates

Attachment 6 - University of Minnesota 2014-15 Tuition Plan: Course Fees

Attachment 7 - University of Minnesota 2014-15 Tuition Plan: Misc. Term Fees

Attachment 8 - University of Minnesota 2014-15 Tuition Plan: Academic Fees

Attachment 9 - Student Services Fees

Attachment 12 - Fund Forecast - Centrally Distributed and Attributed Funds -  
REVISED

# University of Minnesota

President's Recommended  
FY15 Operating Budget

Submitted for Approval to the Board of Regents  
June 13, 2014

## President's Recommended FY15 Operating Budget

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## I. Executive Summary

The recommended FY15 operating budget detailed here reflects President Kaler's vision for the University: a commitment to an excellent and affordable undergraduate education, investing in key academic priorities, and reducing administrative cost. Specific budget decisions and priorities have been made to advance the University in each of these areas as follows:

A. Access, Affordability and Academic Excellence – Holding the line on resident undergraduate tuition and supporting increased state financial aid, while retaining a world class faculty and staff.

This budget is based on the framework the President articulated in the fall of 2012 when the Board of Regents approved the University's biennial budget request to the state. In part, that request sought:

- A new state investment to stabilize tuition for resident undergraduate students for the next two academic years, and
- A targeted new state investment in University research and innovation through the MnDRIVE initiative

These priorities resonated with the Governor and lawmakers and the University received 87% of its total request, which was the first realized increase in state support in six years. This budget leverages that new state investment to achieve key goals related to student costs envisioned by the request and by other goals President Kaler has articulated, including:

- Committing to not increase tuition for resident undergraduates for the second time in two years, a cornerstone of President Kaler's first biennial request to the State of Minnesota
- Increasing the tuition differential between resident and nonresident undergraduate students
- Keeping graduate and professional tuition as low as possible and aligned with market conditions and peer institutions
- Capping campus/collegiate fees – for the second time in two years and since the campus/collegiate fee category was established more than two decades ago, there are no increases in these fees in this budget
- Minimizing increases in student services fees (those that are recommended through the student committee process), course fees and miscellaneous term fees. This budget limits those fee increases to reflect real increased costs and in cases where the benefits of the increased fee clearly align with student needs
  - Tuition and required fees increases for resident undergraduate students are held to a range of \$0 on the Morris and Rochester campuses to +\$27 on the Duluth campus. In percentage terms for this student population, the changes are: Crookston .2%; Duluth .2%, Morris 0%, Rochester 0%, and Twin Cities 0%.
- Minimizing increases to room and board costs. On the Twin Cities campus those rates will increase 2.9%, primarily as a result of increased operating costs and the planned debt service costs on the new 17<sup>th</sup> Avenue facility. Even with that proposed increase, the room and board costs on the Twin Cities campus are expected to rank 13 out of 14 in the Big 10 for FY15.

In addition to funding a resident undergraduate tuition freeze, the state is considering another significant new investment in the State Grant Program during the current legislative session that provides new financial aid resources for low-income resident undergraduate students at the University and elsewhere. As a result of this new investment, 11,000 undergraduate University of Minnesota state grant recipients would receive an average increase of \$280 in their award for FY15. The \$280 is equivalent to an average decrease of 2.3 percent on the UMTC undergraduate tuition rate (\$12,060 - \$280 = \$11,780). An increase

in new state grants is more significant at the lower family income levels. This new state grant funding would build on similar great work the Legislature did to increase aid in the 2013 session.

This budget also invests in excellence, leveraging the new state funding for FY15, targeted internal operating budget reductions, and increases in internal unit resources to support crucial competitive needs:

- A competitive compensation plan to retain and recruit world class faculty/staff through a budgeted 2.5% increase
- Support for the increased costs of ongoing operations
- Maintenance of critical technology and facility infrastructure
- Investments in an exceptional academic experience

B. Operational Excellence: Administrative Cost Reductions – From President Kaler’s first day in office, he committed to working smarter, reducing costs and enhancing the quality of education. It’s something the University works on every day through Operational Excellence initiatives.

- President Kaler has committed to \$90 million in administrative cost savings by the end of FY19.
- The University has pledged to reallocate \$15 million in operating costs per year.
  - The University has fulfilled the legislative performance metric for FY14 to cut administrative costs by \$15 million.
  - As part of the FY15 budget, the University will implement another \$20 million in administrative cost reductions across all funds (expect that figure to increase during the course of FY15).
- That’s a total of \$35 million toward the goal of \$90 million by the end of FY19.
- The savings are achieved in a variety of areas:
  - Units are reducing positions or leaving vacancies unfilled (amounting to an anticipated reduction in 39 FTE in support units and 78 FTE in academic units in FY15).
  - In addition to the reductions in funded positions, units are planning for significant salary savings from restructuring positions and/or hiring new employees at salary levels below those of exiting employees.
  - There will be continued cost savings realized through changes in purchasing processes and decisions across the University to spend less on supplies, equipment, travel, consultants, temporary help, etc.

C. Changes in State Funding - Higher education in Minnesota has faced historic state disinvestment: the University of Minnesota alone experienced a decrease of \$140 million in state appropriations from FY08 through FY13.

- The 2013 session was a big step toward reversing the trend (first funding increase in six years), but the University’s state appropriation for FY15 still falls below the peak level received in FY08 (\$709 million), without accounting for inflation.
- The University receives roughly the same funding from the state as was appropriated in FY01, while serving 15 percent more students, adding the Rochester campus (2006) and increasing sponsored research activity (as measured by annual direct expenditures) by over 70% or \$200 million annually.
- According to Minnesota Management and Budget, prior to the 2014-2015 biennium, the state spent \$569 million less per year in real dollars on higher education than it did 17 years earlier



In summary, this budget achieves critical priorities endorsed by the Board of Regents when it approved the University's 2014-15 biennial request: to hold the line on tuition for Minnesota undergraduate students, to maintain excellence at the University by investing in world class talent and maintaining our infrastructure, and to reduce administrative costs.

## II. FY15 Budget Development – Context and Summary Framework

### A. FY14 and FY15 State Appropriations

Table 1 (below) outlines the President's recommended financial planning parameters related to state general fund appropriations to the University of Minnesota for the 2014 -2015 biennial budget. The appropriations from the Health Care Access Fund, and the appropriation to the Academic Health Center pursuant to Minnesota Statutes, section 297.10 remain stable at \$2.2 million and \$22.3 million respectively, and have been excluded from the table.

Table 1  
University of Minnesota  
2014 – 2015 Biennial Appropriations (\$ in Thousands)

	<u>FY2014</u>	<u>FY2015</u>	<u>Biennium</u>
Beginning Biennial Base Level Appropriation	\$545,344	\$545,344	\$1,090,688
S.F. 1236 State Funding Level	<u>\$576,799</u>	<u>\$591,099</u>	<u>\$1,167,898</u>
Change from Beginning Biennial Base Level	\$31,455	\$45,755	\$77,210
Change from Prior Year	\$31,455	\$14,300	
% Increase from Prior Year	5.8%	2.5%	
% Increase from Base Level Funding			7.1%

The appropriation increases in the table above for FY15 are explained further in the next section.

### B. FY15 Budget Framework – Incremental Changes from 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 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 the specific decisions and 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 1: Resource and Expenditure Budget Plan – University Fiscal Page.

The budget challenge for FY15 related to the combined state appropriation and tuition funds will be addressed through a combination of increased state appropriations, unit budget reductions and resource adjustments, and new tuition revenue (excluding resident undergraduate tuition). The figures shown in Table 2 are *incremental* changes in revenue and expenditures compared to the prior fiscal year.

Table 2  
University of Minnesota  
FY15 Budget Framework

Incremental Resources:	
Increased State Appropriations	\$14,300,000
Tuition Revenue Increase	\$4,400,000
Unit Resources	<u>\$27,600,000</u>
Total Incremental Resources	\$46,300,000
Incremental Expenditures:	
Compensation	\$15,000,000
Student Financial Aid	\$2,100,000
Academic Initiatives	\$23,400,000
Mission Support & Operations	<u>\$5,800,000</u>
Total Incremental Expenditures	\$46,300,000
Balance	\$0

As seen in Table 2, the President's Recommended FY15 Operating Budget is based on incremental resources and expenditures totaling \$46.3 million. Resources includes an increase in the state appropriation of \$14.3 million; a projected increase in tuition revenue of \$4.4 million from enrollment changes and rate increases in graduate, professional and nonresident undergraduate student groups, and a repurposing of \$27.6 million in unit level resources.

Expenditures plans for FY15 include a compensation adjustment for faculty and staff, \$2.1 million to support merit aid for students, \$23.4 million in academic program support, \$100,000 for MnDRIVE, and \$5.8 million for mission support and general operations activities, including incremental facility costs.

Further details on the resource changes and highlights of the proposed investments are described in Section III below.

### **III. FY15 Budget – Investment & Resource Plan Details**

#### **A. Summary - FY15 Investment Plans**

**Salaries** – The President's Recommended FY15 Budget includes a modest general wage increase for all employee groups:

	<u>FY14</u>
Faculty	2.5%
Non-faculty Academic Employees (P&A)	2.5%
Civil Service/Labor Represented Employees	2.5%
Graduate and Undergraduate Assistants	2.5%

The 2.5% for faculty, non-faculty academic employees, and civil service employees will be delivered based on merit and market competitiveness.

For FY15 only, the salary plan allows for colleges or campuses that cannot meet the expectations of delivering a recurring increase in the overall compensation pool of 2.5%, due to significant financial stress, to propose an alternative, less costly compensation plan for their faculty and P&A employees.

Significant financial stress is defined as a documented permanent loss of revenues and/or a recurring structural budget deficit, with insufficient carry forward funds. Proposals were reviewed during the budget development process and final decisions were factored into the President's Recommended FY15 Budget Plan as presented in this document.

**Fringe Benefit Rates:**

Beginning in FY15, the University is implementing a new methodology for charging fringe benefit rates to departments; a methodology that is tied more closely to the differences in cost by major employee groups and is simpler to administer and communicate. (This does not refer in any way to benefits costs for employees.) Overall, the fringe benefit rates to departments are decreasing for FY15, largely due to balances from prior years that can apply to FY15 costs, but that decrease cannot easily be displayed as a change in fringe rates due to the change in methodology. The new employee groups and corresponding proposed rates are as follows:

	<u>Proposed 2014-15</u>
Academic/Police	33.9%
Non-Academic	26.4%
Partial Benefits	7.7%
Graduate Assistants- GA Health	16.8%
Graduate Assistante – Tuition Benefit	\$17.84/hr
Post Docs – Uplan Health	21.5%
Undergraduates/Professionals in Training	0.0%

The breakdown of the fringe benefit rates by component can be found in Attachments 2 and 3.

The FY15 increased cost for salaries and fringe benefits combined, based on the above assumptions, is \$15 million in O&M (which includes the state O&M appropriation and tuition) and State Special funds. An additional projected cost increase of \$8.8 million in other nonsponsored funds (gifts, sales, fees, federal appropriations, etc.), and \$4.9 million in sponsored grant funds will be paid for through increases in those revenue sources or corresponding cost reductions.

**Student Financial Aid – \$2.1 Million** – For FY15, the President is recommending increased investment in student aid in two merit based aid programs. Specifically, \$137,500 is recommended to fund the second year of scholarship awards for an expanded national recruitment program, and \$2,000,000 is included for merit-based recruitment aid managed by the Office of Admissions.

There are no recommended changes in funding or structure for FY15 related to the Promise Scholarship program, which is the University's institutional need-based aid program. Under this program, the lowest income students receive an award (Pell grant, MN state grant, Promise Scholarship) that covers the full cost of tuition and fees. This progressive aid program awards the highest scholarship to the lowest income students. In FY15, the Promise scholarships will range from \$4,000/year for students with expected family contributions of \$0, to \$570/year for students from families with annual income of \$99,999 (\$100,000 is the cut-off for program participation). Because tuition will not be increasing, these award levels are unchanged from FY14. Base level funds are estimated to be sufficient to support this program in FY15, so no increases are recommended. (See page 12 for further details on need-based student aid.)

***Academic Initiatives - \$23.4 million*** – As part of the budget development process, only the highest priority, innovative, or strategic new academic initiatives are included in the recommended budget. For FY15 these include:

- 1) \$23.3 million for initiatives supporting academic programming that were proposed by campuses, colleges and support units throughout the University during the budget process, and
- 2) An incremental \$100,000 for the MnDRIVE program funded by the state of Minnesota (\$17,775,000 beginning FY14 and an additional \$100,000 beginning FY15).

Specific examples of items approved from the annual budget process with collegiate and support units include:

- \$1.3 million for targeted faculty hires in the College of Liberal Arts, the College of Biological Sciences, the School of Nursing, the College of Veterinary Medicine and the Crookston Campus
- \$1.3 million to transition the Office of Technology Transfer away from declining Glaxo royalty revenues (a reduction that has been anticipated for years)
- \$1.1 million for faculty hires and student scholarships in the Carlson School of Management as part of the Board approved plan to phase-in the tuition surcharge for undergraduate students in that college
- \$5.1 million to support core instructional and student services costs in the Law School (\$2.2m) and on the Duluth campus (\$2.9m), two units that continue to see tuition revenue decreases from changes in enrollment. Increased support is needed while efforts are underway to improve the trend in tuition revenues and to better align costs with a lower service level (units are implementing expenditures reductions as well to address the structural imbalances in their budgets)
- \$3.6 million for general operating budget support in schools that have experienced tuition revenue shortfalls (actual tuition revenues coming in below budgeted levels) in FY14. These shortfalls result from a broad range of factors; examples include decreases in demand (licensure programs in CEHD and the part-time MBA program in the Carlson School of Management), decreases in on-line registrations (Pharmacy), and student and family reported financial challenges (Design).
- \$1.2 million reserved for initiatives resulting from the strategic planning process
- \$1.2 million to hold down the departmental costs of the tuition benefit for graduate assistants
- \$428,500 for Library collections on the Twin Cities campus
- \$500,000 for career counselors, academic advisors and experiential learning opportunities to strengthen the integration of curricula and academic programs with clearly articulated career paths in the College of Liberal Arts
- \$1.1 million for market adjustments to faculty salaries in three schools experiencing significant pressures: the Carlson School of Management, the College of Pharmacy, and the Morris Campus
- \$1,000,000 to create a research infrastructure investment pool (revolving investment fund) to be administered by the Vice President for Research
- \$300,000 for general classroom improvements and upgrades on the Twin Cities campus
- \$250,000 for oversight requirements related to clinical trials

The investments in this category are **funded through a combination** of increased state appropriation, tuition increases related to the graduate, professional and nonresident tuition rates, other unit-generated revenue increases, and reallocations.

## MnDRIVE Update

The legislature, during the 2013 legislative session, approved the University's request to establish the Minnesota Discovery, Research and InnoVation Economy (MnDRIVE) program in statute and appropriated funding for the four research initiatives the University proposed:

1. Robotics, Sensors and Advanced Manufacturing
2. Securing the Global Food Supply
3. Advancing Industry, Conserving Our Environment
4. Advancing Discoveries and Treatments for Brain Conditions

MnDRIVE, with a total appropriation of roughly \$18 million, is governed by a strategic advisory board comprised of representatives from industry, academia, and the community. The Board works in tandem with collegiate and campus representatives from across the University system to guide program development and oversee MnDRIVE research activities. Beginning in FY14, funding through MnDRIVE has and will provide significant academic investment funds to the Colleges of Science and Engineering, Veterinary Medicine, Food Agriculture & Natural Resource Sciences, Biological Sciences, the Medical School, the School of Public Health and the University of MN Duluth for their efforts in these four critical initiatives. Other colleges and campuses will benefit from more targeted components of these initiatives. In addition, some of the funds have been committed to programming that supports more than one of the four initiatives just described. Significant investments will be made across a wide variety of academic spending categories, including faculty positions and set-up packages, post-doctoral fellows and graduate students, research seminars, specialized equipment, staff and technician support, and facility renovation. Progress and results from this first set of MnDRIVE initiatives will be reported to the state during the 2015 legislative session.

**Mission Support and Operations - \$5.8 million** - Each year the University faces costs in facility operations and in the many and varied support functions that exist to advance the University's teaching, research and service missions. The President's Recommended FY15 Budget includes \$5.8 million of incremental new investment in these areas. Examples include:

- A net recognized increase in recurring facility-related costs of \$2.7 million – utility costs on the Twin Cities campus (-\$1.6m) and the system campuses (+\$113k), new building operations (+\$3.2m) and an increase in debt and lease costs (+\$1m)
- \$1.1m for electronic licenses in the Library (\$330k) and enterprise-wide software licenses/maintenance agreements (\$812k)
- \$249,000 for an increase in the Renovation & Repair (R&R) budget in Facilities Management on the Twin Cities campus to support the strategy to increase R&R funding as new buildings come on line
- \$1.7m to fund the ongoing operating costs of U Market, both the E-Procurement and Logistics portions of that effort (funded the transition nonrecurring in FY14)
- A variety of items less than \$100k to address targeted needs in support units, such as the new e-Docket system for the Board of Regents, the costs of compliance software in Academic Counseling, expanded space costs for Library storage, the final phase-in of the shared services model for accounts receivable processing, and so on

## **B. Summary - FY15 Incremental Resources**

**State Appropriation** – The state appropriation to the University is increasing \$14.3 million for FY15, or 2.5% over the prior year. That net increase results from two individual funding decisions:

- An increase of \$14,200,000 to hold the resident undergraduate tuition rate flat at the 2013-14 level (same as 2012-13 also)
- An increase of \$100,000 for the MnDRIVE research initiatives described earlier

**Tuition** - The President's Recommended FY15 Operating Budget increases tuition revenues to the institution by an estimated \$4.4 million. This is the result of decisions about three categories of tuition:

- a) Consistent with the University's proposal to the state, for FY15 the President is *recommending no increase in tuition for resident undergraduate students on any campus.*
- b) The President is recommending increasing tuition for non-resident undergraduate students on the Twin Cities campus by \$1,000, resulting in a difference between the resident and nonresident tuition of \$7,250. This change recognizes the President's desire to slowly increase the gap between resident vs. non-resident tuition rates over a period of time. Even with this proposed increase, the University will have one of the lowest non-resident tuition rates among peer campuses. As the attractiveness and national reputation of the University continues to increase, the administration believes we can move deliberately towards non-resident tuition models more closely resembling our peers. The Crookston, Morris, and Rochester campuses, given their size and location, will continue to have a single undergraduate rate for both resident and non-resident students. The Duluth campus is recommending no change to its non-resident undergraduate rate.
- c) A general 3% tuition increase will be implemented for most graduate and professional students. This is a modest increase, consistent with that projected at peer institutions. Some professional programs have elected to remain at the 2013-14 rates resulting in a 0% increase. These programs cite a variety of factors in choosing a 0% increase, including positioning rates within their competitive market set, holding down overall cost of attendance for their students, availability of grants or employer payments for instruction, as well as others. See Attachment 4 (University of Minnesota 2014-15 Tuition Plan: Tuition Rates) for details regarding graduate and professional student tuition increases beyond those identified in the table below.

The annual dollar and percentage tuition increases for undergraduate and graduate students on all campuses and for the primary professional rates are shown in the table below.

<b>University of Minnesota 2014-15 Undergraduate and Graduate Tuition Plan</b>							
				<b>\$ Inc</b>	<b>\$ Inc</b>	<b>% Inc</b>	<b>% Inc</b>
	<b>Resident</b>	<b>Nonresident</b>		<b>Resident</b>	<b>Nonresident</b>	<b>Resident</b>	<b>Nonresident</b>
<b>Twin Cities Undergraduate</b>	\$12,060	\$19,310		\$0	\$1,000	0%	5.5%
<b>Duluth Undergraduate</b>	\$11,720	\$15,385		\$0	\$0	0%	0%
<b>Morris Undergraduate</b>	\$11,720	\$11,720		\$0	\$0	0%	0%
<b>Crookston Undergraduate</b>	\$10,030	\$10,030		\$0	\$0	0%	0%
<b>Rochester Undergraduate</b>	\$11,720	\$11,720		\$0	\$0	0%	0%
<b>Graduate Programs</b>	\$15,458	\$23,680		\$450	\$690	3.0%	3.0%
<b>Dentistry</b>	\$41,214	\$74,262		\$1,202	\$2,161	3.0%	3.0%
<b>Law (First year students)</b>	\$39,192	\$46,680		\$1,152	\$1,368	3.0%	3.0%
<b>Medical (First year students)</b>	\$37,872	\$49,767		\$0	\$0	0%	0%
<b>Pharmacy</b>	\$24,500	\$35,900		\$716	\$716	3.0%	2.0%
<b>Veterinary Medicine</b>	\$28,494	\$52,960		\$0	\$0	0%	0%
<b>MBA Day (First year students)</b>	\$35,260	\$45,000		\$1,030	\$0	3.0%	0%
<b>A complete list of all tuition rates can be found in Attachment 4</b>							

### Federal, State and University Need-Based Grant Programs

For FY15, the University's Promise Scholarship Program for Minnesota resident students will continue to help ensure that the University remains affordable for students from low and middle-income families. The number of students eligible for the program is projected to be more than 13,000, and they will be supported with \$30 million in Promise scholarship support. Key attributes of the Promise Scholarship Program are:

1. **Equity:** All Minnesota resident undergraduates on all campuses with family incomes under \$100,000 per year receive between \$570 and \$4,000 in gift aid.
2. **Progressivity:** The lowest income students receive the largest Promise scholarships.
3. **Predictability:** The Promise scholarship is guaranteed in the same amount for four years for students who matriculate as freshmen.
4. **Measurable:** The cohort of Promise scholarship recipients is well-defined, so it is possible for the University to track the progress of Promise students and provide special support services, as appropriate to ensure timely academic progress and success.

Given the plan to hold resident undergraduate tuition increases to 0%, there is no proposed increase in the Promise program for FY15.

In the 2013 legislative session, the state increased the appropriation for the Minnesota State Grant Program by 15%. The average increase in the grant amount for University of Minnesota students on the State Grant Program for the 2013-14 academic year has been approximately \$718. For 2014-15 the Governor has recommended, and the legislature is considering, modest additional increases to the State Grant Program based on available funding, with the average increase in grant amount estimated to be approximately \$280 for University of Minnesota students (and approximately \$510 for the neediest students and families) if the legislation is passed.

Finally, the U.S. Department of Education has announced that the maximum Pell Grant award will increase from \$5,645 to \$5,730 for the 2014-15 academic year. Should the State Grant Program changes be signed into law, these changes in total would result in an additional \$595 *decrease* (\$85 from Pell and \$510 from State Grant Program) in out-of-pocket costs for students from lower income families that are Minnesota residents, as well as decreases of various amounts for many middle-income families. This is on top of a similar \$830 decrease (maximum, for the neediest students and families) in 2013-14. Though every student's situation and eligibility for programs can differ, many students from lower and middle income families would be paying nearly 12% less in out-of-pocket tuition in 2014-15 as compared to two years ago, due to the two-year resident undergraduate tuition freeze and a combination of federal, state, and institutional financial aid programs.

### Additional Tuition Issues

*Carlson School of Management Tuition Surcharge* -- Beginning in 2012-13, the Carlson School of Management implemented a tuition surcharge for all undergraduates enrolled in the Bachelor of Science in Business (BSB) degree program. In accordance with the plan as originally approved, the surcharge will increase from the current \$500 per semester to \$750 per semester in 2014-15, and is scheduled to reach a steady-state of \$1,000 per semester in 2015-16. This surcharge is similar to the practice of public school peers such as Michigan, Illinois, Texas, Wisconsin, and others. The additional revenue will be dedicated to hiring and retaining faculty and providing scholarships to help students in need meet the increased cost.

*3<sup>rd</sup> semester/full summer semester implementation* – As part of President Kaler’s plan to explore additional opportunities for summer programming for students, two programs in the College of Design (Retail Marketing and Graphic Design) will begin optional year-round programming for students in these majors. Developed as a pilot program, this would allow students to achieve a full bachelor’s degree in three years. To help with this pilot, students in these two programs taking courses in summer 2014 will be eligible for the same 13 credit banding that they enjoy during the academic year, meaning that there is no additional charge for taking credits beyond the 13<sup>th</sup> credit. The administration has concluded this benefit can be extended to all undergraduate students beginning summer 2015 after the ESUP upgrade.

#### Change in Tuition, Fees and Room & Board FY15 vs. FY14

In addition to base tuition, students pursuing a University education incur additional fees and charges required to attend classes on a full-time basis.

- 1) The proposed rates for resident undergraduate tuition for the 2014-15 academic year are unchanged from 2013-14 and range from \$10,030 to \$12,060, representing between 53.3%-59% of the total cost of tuition, fees and room & board, depending on the campus the student attends.
- 2) Various required fees assessed to students (increases in the range of \$0 to \$27 for FY15) represent between 2.2% - 7.6% of the total cost of tuition, fees and room & board.

By campus, the total change for tuition and required fees, on a percentage basis are: Crookston, 0.2%; Duluth, 0.2%; Morris, 0.0%; Rochester, 0.0% and Twin Cities, 0.0%.

- 3) Room & board, based on proposed rates for on-campus residence halls and leased apartments in Rochester, ranges from \$7,004 to \$9,268 (increases range from \$48 to \$242 for FY15) and represents 35.3% - 43.2% of the total cost of tuition, fees and room & board.

So, all combined, for 2014-15 the total cost of University tuition, fees and room & board for resident undergraduates ranges from \$18,818 to \$22,121 depending on the campus the student attends. Estimated increases in total tuition (0%), fees and room & board costs from FY14 to FY15 by campus are: Crookston, 1.2%; Duluth, 0.4%; Morris, 0.7%; Rochester, 0.9% and Twin Cities, 1.1% (see tables below).

The cost of textbooks, supplies and personal expenses are not included in these estimated totals in order to confine the estimate to costs that are within the approval responsibilities of the Board of Regents, although the University does work to restrain and reduce these costs as well.

The tables below present estimated total cost of tuition, fees and room & board for an undergraduate resident student living in a standard room in a residence hall (leased apartment in Rochester) for the 2014-15 academic year at each of the five University of Minnesota campuses.



University of Minnesota - Crookston, Resident – Residence Hall					
	FY14 Academic Year	FY15 Academic Year	\$ Increase	% Increase	FY15 % of Total
Tuition (13-credit band)	\$10,030	\$10,030	\$0	0	53.3
Student services fee	418	438	20	4.8	2.3
Campus fee	1,000	1,000	0	0	5.3
Subtotal tuition and required fees	11,448	11,468	20	0.2	60.9
Room & Board (double room, 19 meal plan)	7,142	7,350	208	2.9	39.1
Total – Crookston	\$18,590	\$18,818	\$228	1.2%	100.0%

University of Minnesota - Duluth, Resident Undergraduate – Residence Hall					
	FY14 Academic Year	FY15 Academic Year	\$ Increase	% Increase	FY15 % of Total
Tuition (13-credit band)	\$11,720	\$11,720	\$0	0	59.0
Student services fee	623	640	17	2.7	3.2
Campus fee	472	472	0	0	2.4
Other required fees*	0	10	10	100	0.1
Subtotal tuition and required fees	12,815	12,842	27	0.2	64.7
Room & Board (double room, 19 meal plan)	6,956	7,004	48	0.7	35.3
Total – Duluth	\$19,771	\$19,846	\$75	0.4%	100.0%

\*Transportation Fee

University of Minnesota - Morris, Resident – Residence Hall					
	FY14 Academic Year	FY15 Academic Year	\$ Increase	% Increase	FY15 % of Total
Tuition (13-credit band)	\$11,720	\$11,720	\$0	0	58.0
Student services fee*	683	683	0	0	3.4
Campus fee	180	180	0	0	0.9
Subtotal tuition and required fees	12,583	12,583	0	0	62.3
Room & Board (double room, 19 meal plan)	7,482	7,626	144	1.9	37.7
Total Cost – Morris	\$20,065	\$20,209	\$144	0.7%	100.0%

\*Activities fee, Health Services fee, Student Center fee, Athletics fee, Regional Fitness Center fee

University of Minnesota - Rochester, Resident – Apartment Building					
	FY14 Academic Year	FY15 Academic Year	\$ Increase	% Increase	FY15 % of Total
Tuition (13-credit band)	\$11,720	\$11,720	\$0	0	54.6
Student services fee	168	168	0	0	0.8
Campus fee	300	300	0	0	1.4
Subtotal tuition and required fees	12,188	12,188	0	0	56.8
Room & Board (double room, self-provided meals)*	9,068	9,268	200	2.2	43.2
Total Cost – Rochester	\$21,256	\$21,456	\$200	0.9%	100.0%

\*No meal plan available: UMR Student Housing offered in leased apartment building. This analysis assumes students can cook for themselves at the same cost as a 19 meal plan on the Twin Cities campus.

Twin Cities Campus, Undergraduate, Resident – Residence Hall					
	FY14 Academic Year	FY15 Academic Year	\$ Increase	% Increase	FY15 % of Total
Tuition (13-credit band)	\$12,060	\$12,060	\$0	0	54.3
Student services fee	830	836	6	0.7	3.8
Collegiate fee*	443	443	0	0	2.0
Other required fees**	222	221	-1	-0.5	1.0
Subtotal tuition and required fees	13,555	13,560	5	0	61.3
Room & Board (double room, 14 meal plan)	8,312	8,554	242	2.8	38.7
Total Cost – Twin Cities	\$21,867	\$22,114	\$247	1.1%	100.0%

\*Average of all undergraduate programs, 6+ credits – based on FY14 enrollment. No collegiate fees are changing for FY15.

\*\*MN Student Association, Capital enhancement fee, Stadium fee, Transportation fee

***Unit Level Resources*** – In total, \$25.2 million of recurring incremental unit level resources and \$2.4 million of one-time unit level resources are included within this overall budget plan. Depending on the situation, this could represent:

- increases in revenue sources outside of the appropriation and tuition budget framework (indirect cost recovery, sales, or endowment earnings, etc.) - \$2.8 million
- current year (FY14) uncommitted tuition revenue above budget that is available to cover FY15 recurring obligations - \$3.9m
- 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 - \$2.4 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), or
- previous allocations being redirected to higher priority needs (reallocation) - \$16.1 million

As part of the budget process for FY15, each unit was asked to develop and submit proposals to address assigned reallocation targets of 1.5% of their O&M/State Special and Tuition base (excluding certain spending items such as student aid, debt and utilities). The proposals outlined actions to be taken to reduce recurring expenditures and the projected impact on unit activities and service levels.

In support of President Kaler's Operational Excellence initiative, units were once again asked to focus those reallocation plans for FY15 as much as possible on reductions to administrative operations and costs. They were given their individual results from the "cost definition and benchmarking" exercise, which included a breakdown of FY13 expenditures into the categories of Direct Mission Delivery, Mission Support & Facilities, and Leadership & Oversight, and were asked to consider that information as another tool in understanding their operations. The communicated expectation was to implement reductions (to the extent possible) that would result in a decrease in the Mission Support & Facilities and Leadership & Oversight spending categories. For most units there is a mix of expenditures within all three categories, so if their reallocation proposals impacted the Direct Mission Delivery portion of the budget, they were asked to provide rationale for this decision and indicate why the decision was made to move beyond the administrative categories.

Of the proposals submitted and approved thus far for FY15 – in the O&M and State Special funds - approximately \$14.4 million are administrative cost reductions. The majority of specific actions revolve around the elimination of positions (most often through retirements and natural attrition) and the consolidation of work among fewer employees. Examples of planned administrative reductions include:

- The elimination of two associate program directors in the College of Biological Sciences
- The elimination of two technology support positions and one support person in the Degree & Credit Programs division in the College of Continuing Education
- Staff reductions in four departments/areas in the College of Design
- The elimination of twelve positions in various administrative categories (director, coordinator, office admin, technology, communication) in the College of Education and Human Development
- The elimination of staff support positions in the Law School
- The elimination of four support positions in various departments in the College of Liberal Arts
- Shifting campus transportation between buildings of the Medical School from a school-supported shuttle service to the Campus Circulator
- Multiple position reductions in the School of Public Health (payroll, HR, advancement)
- Salary savings realized through more than thirty employees taking the voluntary non-renewal/layoff option offered by UMD, plus implementation of shared service/position restructuring in targeted areas on that campus
- Salary savings through the elimination of positions or reorganization of positions through retirements at UMM
- The elimination of multiple technology positions in the Office of Information Technology due to reductions in PeopleSoft support and outsourcing personal device services
- A reduction of 2-3 positions in Collections Processing in the Libraries
- The elimination of seven positions in Twin Cities Facilities Management
- The elimination of two staff positions in the Office of the VP for Research
- Reductions in general operations – travel, food, supplies, equipment, etc. – throughout the University

In addition to the target given to units for the purpose of building the FY15 O&M/Tuition budget (just described), they were also asked to plan for similar expenditure reductions in the other non-sponsored funds where possible and to report on actions that will be implemented. The submitted plans primarily include reductions in positions, with further savings in the general operating costs of travel, equipment, supplies, and so on, as well as some energy or facility savings. The combined total of reductions in O&M/Tuition (as in the list of examples above) and those in the other non-sponsored funds will be recorded and tracked as contributing to the President's goal of reducing administrative expenditures by \$90 million over six years.

The efforts to reduce administrative expense and track the individual decisions to achieve those reductions began in FY14. The University will provide the State of Minnesota with a list of \$15 million in such cost reductions implemented in FY14 as part of the response to performance measures included in the Higher Education funding bill. The law makes 5% of the FY15 O&M appropriation (\$26.5 million) contingent on the University meeting three of five performance goals, one of which is to "decrease administrative costs by \$15,000,000". \*\*

\*\* The other four performance measures included in S.F. 1236 are:

- Increase by at least one percent the Twin Cities campus undergraduate four-year, five-year or six-year graduation rates averaged over three years, for low-income students reported in fall 2014 over fall 2012. The average rate for fall 2012 is calculated with the fall 2010, 2011, and 2012 graduation rates.
- Increase by at least three percent the total number of undergraduate STEM degrees, averaged over three years, conferred by the University of Minnesota Twin Cities campus reported in fiscal year 2014 over fiscal year 2012. The averaged number for fall 2012 is calculated with the fall 2010, 2011, and 2012 number.
- Increase by at least one percent the four-year, five-year, or six-year graduation rates, averaged over three years, at the University of Minnesota reported in fall 2014 over fall 2012. The average rate for fall 2012 is calculated with the fall 2010, 2011, and 2012 graduation rates.
- Increase invention disclosures by three percent for fiscal year 2014 over fiscal year 2013 (net of student disclosures)

The University is confident that it will meet all five performance goals.

### **C. Summary – Changes in Other Rates and Fees**

#### *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 for the definition of all sponsored and nonsponsored funds). The proposed rates and fees for each year and a review of the processes used to arrive at them are built into the annual budget development process. The all-funds Resource and Expenditure Budget Plan in this document, as displayed on Attachment 1, includes the proposed Internal Sales and Auxiliary rates as part of the projected revenue for FY15.

The University provides housing, dining and parking services for the convenience of its students, faculty and staff. Though the specific rates and charges for these services vary broadly, Table 3 below reflects the average anticipated increases by each service area by campus. These rates have been developed and approved after the appropriate reviews and consultation process of each campus. In addition, the room and board rates are reflected in the "change in tuition, fees and room & board" information displayed earlier beginning on page 14.

**Table 3**  
**Auxiliary Rate Increases**  
**Average Fee Increase for FY15**

<u>Campus</u>	<u>Room &amp; Board</u>	<u>Parking</u>	
Crookston	3.70%	0.00%	
Duluth	.69%	0.00%	
Morris	1.90%	0.00%	
Rochester	2.90%*	n/a	
Twin Cities	2.90%	3.60%	contract only

*\*The increase for Rochester is room only. The campus does not offer a meal plan.*

#### ***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, has been reviewed through the budget process. Attachments 6 and 7 contain the lists of all such proposed fees that are recommended for approval at this time. Each of the fees meets the parameters established in Regents policy.

Course fees are supplemental to tuition for costs unique and essential to the specific course to which they apply. Administrative guidelines further outline very specific examples to aid in implementation of the policy and ensure compliance with policy intent. The most common examples of costs “unique and essential” to the specific 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 delivery of the course (art models, speakers, etc.). A course fee listed on 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 on the campus (capital enhancement fee, stadium fee) or is very 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. They are often implemented in a split manner (tuition portion and fee portion) for tax reporting purposes, but they are communicated as a comprehensive fee. The two primary purposes for this type of fee are the College in the Schools Program in state law and the many study 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.

The all-funds budget recommended in this document, as displayed on Attachment 1 includes the fee increases as part of the projected revenues for FY15. There are relatively few fee increases proposed in these categories as part of the President’s Recommended FY15 Operating Budget, and none of the increases are a replacement for tuition revenue. Any increases fall into one of four allowable categories:

- 1) Cases in which there is a new course in a grouping of courses that has traditionally been assigned a fee for costs consistent with the Board of Regents Policy on Tuition and Fees.

- 2) Cases in which the costs for items supported through an existing fee are increasing significantly enough to warrant the increase in the fee.
- 3) Cases in which the fees in a particular category are being restructured to better represent the cost differences between courses. In these cases, the fees may appear to be new, but there is no expected increase in revenue, and the new rates replace the old, better reflecting the actual costs for the groups of courses or components of the total fee (change in the components of deposit vs. travel, for example).
- 4) Cases in which the fee represents a pass-through of a cost to the University from an external entity, and that cost is increasing from prior years (examples – study abroad programs, testing services, etc.).

### ***Campus/Collegiate Fees and Durable Goods Fees***

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

- The first is for general Academic Fees (known as campus or collegiate fees): fees for “goods and services that directly benefit students but that 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 actual classroom instruction.
- The second is for Durable Goods Fee: 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, with the exception of computer or other specialized equipment assigned for a full term to a specific student.

Attachment 8 contains the list of all proposed academic fee rates recommended for approval at this time. These fees, including their purpose and specific levels, have been reviewed through the budget process. There are no proposed increases to the campus/collegiate fees or durable goods fees for FY15.

The all-funds budget recommended in this document, as displayed on the Attachment 1 includes the Academic fee revenue as part of the projected revenues for FY15.

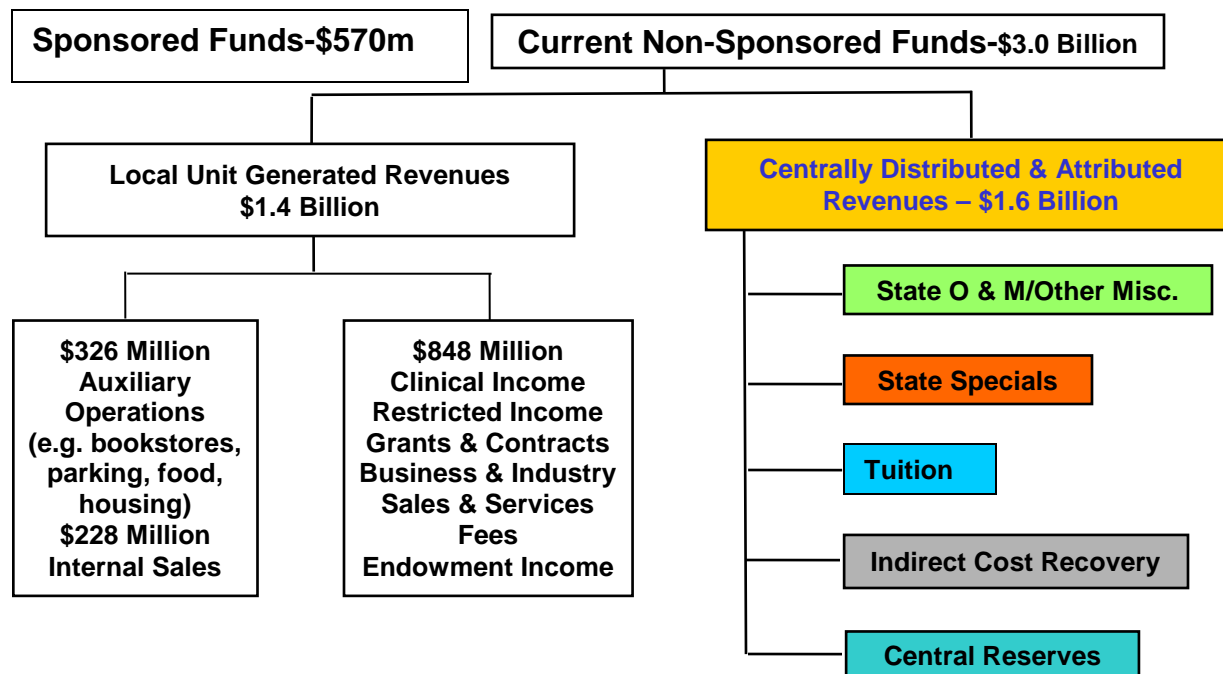
### **D. Summary - Student Services Fees**

Attachment 9 outlines the recommendations to the Board regarding student service fees at all campuses for FY15. These fees have also been incorporated into the ***Change in Tuition, Fees and Room & Board FY15 vs. FY14*** information displayed above.

The remainder of this document is a summary of the all-funds budget for FY15.

## **IV. All-Funds Budget – Summary**

The FY15 operating budget presented here for approval is an “all-funds” budget. Attachment 1, “Resource and Expenditure Budget Plan – University Fiscal Page”, provides the detailed budget for FY15 in an all-funds context. 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). They are restricted funds budgeted on a multi-year, project by project basis, subject to special grant rules and reporting procedures. For FY15, the total projected sponsored funds budget is \$570 million. It is included here for the purposes of identifying the University's total annual operating budget, but it does not require Board approval for particular projects.

Those funds in the Local Unit Generated category are, by University Policy, 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. The primary focus of the discussion and information in this document centers on the category of funds commonly referred to as "centrally distributed and attributed" – 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 funds that support nearly the entire maintenance and operations of the University's core mission.

### University of Minnesota Financial Statement Forecast

Also presented in the President's Recommended FY15 Operating Budget is the portrayal of the operating budget in the framework of the annual financial statement. Attachment 1 contains the more traditional budgetary view of the annual operating budget while Attachments 10 and 11 translate that information into two key financial statement presentation views.

The financial statements represent management's forecast of the University's Consolidated Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Net Assets estimated for June 30, 2014, and projected for June 30, 2015 based on the University's budgeted revenues and expenditures, and management assumptions related to investments, debt, and capital assets. The forecast statements for

June 30, 2014 and June 30, 2015 also take into consideration actual amounts through December 31, 2013. The figures contained in Attachments 10 and 11 are unaudited. The University typically publishes audited financial statements by November following the official close of the fiscal year on June 30.

### **FY15 Operating Budget Overview**

This recommended operating budget for FY15 has been developed in adherence with the budget principles and strategies used to guide the University budgetary framework and decisions over the last several years:

- Advance the University's quality and competitiveness through targeted and timely investment in mission-critical academic and capital priorities
- Compensate, support and retain talented faculty and staff
- Continue to improve financial access and affordability for students
- Take additional strategic actions to grow and stabilize revenues including state, sponsored, and private support, as well as revenue generated through educational programs
- Reduce current and projected administrative costs

The goal of budget planning is to advance the excellence, quality, productivity, and impact of the University of Minnesota while ensuring the University's long-term financial vitality and integrity. The University of Minnesota is essential to Minnesota in terms of human capital, innovation, economic growth and quality of life. Support for the University of Minnesota remains strong and a strong state partnership and strong public support remain essential to maintaining the University's quality and ability to deliver on its public mission.

All efforts undertaken to implement this recommended operating budget for FY15 will support the University's long-term goals of excellence. In summary, the budget for total current nonsponsored funds is proposed as follows:

#### **Current Nonsponsored Funds- Fiscal Year 2014-15 Operating Budget (including internal sales activity)**

Beginning Balance	\$800,931,403
Revenue & Net Transfers	<u>\$2,800,679,235</u>
Total Net Resources	\$3,601,610,637
Expenditures	<u>\$2,817,077,418</u>
Ending Balance	\$784,533,220

#### **Sponsored Funds – Fiscal Year 2014-15 Budget**

Projected Revenues	\$570,000,000
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Within the FY15 Recommended 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 – those described above as centrally distributed and attributed. These five funds total approximately 49% of the projected \$3.3 billion in externally generated revenues of the University (excluding internal sales) and represent the major focus of budget development and planning in support of the University's core infrastructure and academic mission. The remaining 51% of the University's budget is derived from more restricted funds including sponsored grants and contracts (17%), and fees, auxiliary

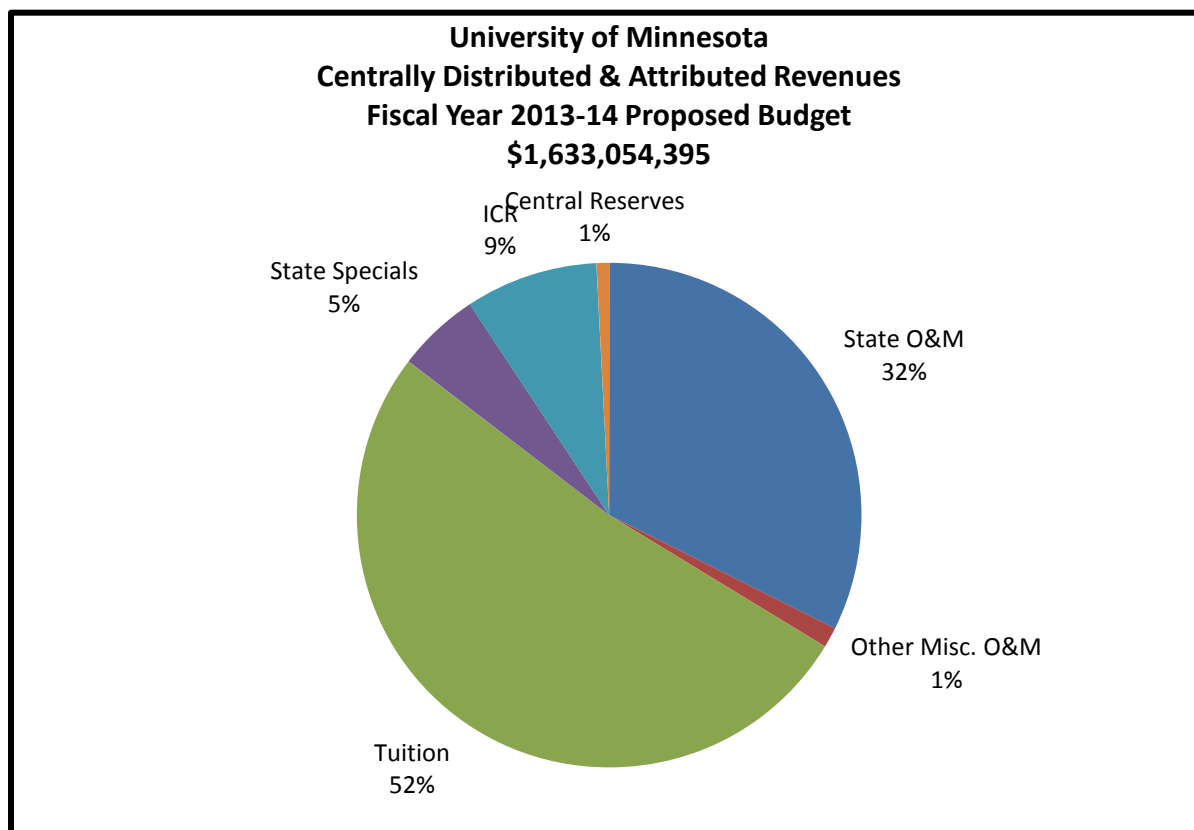


enterprises, philanthropic support, education sales and services, etc. (34% combined). The revenue and expenditure plans relative to the five centrally distributed and attributed funds are summarized below:

**President's FY15 Recommended Operating Budget  
(O&M, Tuition, State Specials, ICR, Central Reserves)**

		<u>Percent</u>
<b><i>Beginning Balance</i></b>	<b><i>\$19,290,325</i></b>	
<b><i>Annual Revenues</i></b>		
Operations & Maintenance-State	529,511,000	32.4%
Operations & Maintenance-Other	21,350,000	1.3%
Tuition	844,291,079	51.7%
State Specials	85,995,000	5.3%
Indirect Cost Recovery	138,876,641	8.5%
Central Reserves	<u>13,030,675</u>	.8%
<b><i>Total Annual Revenues</i></b>	<b><i>\$1,633,054,395</i></b>	<b><i>100%</i></b>
<b><i>Total Net Resources</i></b>	<b><i>\$1,652,344,720</i></b>	
<b><i>Allocations to Units</i></b>	<b><i>\$1,631,813,720</i></b>	
<b><i>Ending Balance</i></b>	<b><i>\$20,531,000</i></b>	

In graphic form, the chart below displays the estimated relative share that each of these revenue sources represents of the estimated centrally distributed and attributed revenues for the fiscal year ending June 30, 2015.



## V. All Funds Budget – Revenue Summary

### 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 – The majority of 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 and approval in June 2014.
- 2) Endowment and Similar Funds – The resources included in endowment and similar funds are a combination of gifts made to the University that contain certain stipulations as to preservation of principal, and additions to existing endowments in the form of investment income and market value fluctuations. Projections of total change in endowment and similar funds are difficult because these funds are subject to market risks as well as fluctuations in contributions.
- 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 and new contributions.

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

### B. Current Funds

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

- 1) Nonsponsored 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.
  - Self-Sustaining – Funds in which expenditures are supported by revenues earned by the internal or external sale of goods or services, fees, federal appropriations, or by gifts from external donors.
- 2) Sponsored Funds (sponsored research) – Funds provided by a grant or contract that are administered by Sponsored Projects Administration within the Office of the Vice President for Research.

For FY13, the most recent year of actual resource and expenditure information, current fund revenues for University operations totaled approximately \$3.5 billion. Attachment 5 contains the definitions of all current nonsponsored and sponsored funds. Table 4 (below) outlines the major funding sources supporting FY13 expenditures, updated estimates of these sources for FY14 and the proposed budget for FY15.

**Table 4**  
**Current Fund Revenues**  
**Sponsored and Nonsponsored**

<u>Funding Source</u>	<u>FY2012-13 Actual Revenues</u>	<u>FY2013-14 Estimated</u>	<u>FY2014-15 Proposed Budget</u>	<u>FY15% of Total</u>
Operations & Maintenance Approp	\$499,096,873	\$515,211,000	\$529,511,000	14.8%
Tuition	863,478,567	839,905,142	844,291,079	23.6%
State Specials	85,828,895	85,995,000	85,995,000	2.4%
Indirect Cost Recovery	149,933,199	142,124,758	138,876,641	3.9%
Federal Appropriations	12,840,804	16,635,713	16,635,713	.5%
Grants & Contracts/Misc.	306,811,846	310,793,813	315,455,720	8.8%
Internal Sales	222,999,075	223,557,391	228,028,539	6.4%
Gifts & Endowment Income	189,705,087	192,958,797	195,853,179	5.5%
Auxiliary Enterprises	313,550,017	316,716,874	326,218,380	9.1%
Sales, Fees and Misc. Income	<u>302,824,654</u>	<u>310,499,013</u>	<u>319,813,983</u>	<u>9.0%</u>
Subtotal Current Nonsponsored	\$2,947,069,017	\$2,954,397,501	\$3,000,679,234	84.0%
Sponsored Research (direct)	<u>\$557,361,735</u>	<u>\$600,000,000</u>	<u>\$570,000,000</u>	<u>16.0%</u>
Total Revenue	\$3,504,430,752	\$3,554,397,501	\$3,570,679,234	100%

### **Revenue Summary by Fund Group**

The President's recommended operating budget is composed of current, nonsponsored funds that represent 84% of all current fund resources. The budget also includes estimated resources for current, sponsored funds, which comprise the remaining 16% of annual current fund resources. What follows is a brief overview of the FY15 revenue summary for each of the current fund categories.

#### **Centrally Distributed and Attributed Funds**

##### ***Operations and Maintenance Fund***

The financial plan for the Operations and Maintenance fund is based upon resources derived from state appropriations, financial services fees, the Enterprise Assessment, and transfers-in from central reserves.

Resources available for FY15 are projected to be \$560,942,345. This represents an increase in resources of \$14,021,951 compared to FY14.

- Legislative appropriations are increasing \$14,300,000: an increase of \$14,200,000 related to the appropriation for "tuition relief" (keeping the resident undergraduate tuition rate stable at the FY14 level), and an increase of \$100,000 from the appropriation for MnDRIVE as explained previously.
- Application/Bursar fees and resources from the Enterprise Assessment (internal assessment to support the enterprise system replacement projects) are estimated to remain stable.
- The transfer-in from Central Reserves to support the O&M operating budget will increase by \$100,000 to reflect a change in the methodology to fund work related to the endowment pool.
- The balance available from the previous year is estimated to be \$378,049 less than that available in FY14.

### ***Tuition***

Estimated tuition revenue is increasing \$4,385,937 between FY14 and FY15. The majority of this growth is a result of the rate increases proposed on nonresident undergraduate, graduate and professional rates to meet the budget challenge for the year. A smaller portion is related to slight increases in enrollment or proposed rate increases slightly above the standard 3%. The revenue estimates for FY15 are based on a 0% rate change for resident undergraduates, the planned \$500 increase in the tuition surcharge for the Carlson School of Management, a rate increase of \$1,000 (5.5%) for nonresident undergraduates on the Twin Cities campus, and a 3% rate increase for graduate students and many professional students. The rates for some specific graduate, certificate and professional programs will vary based on market considerations (see Attachment 4).

Attachment 12, Fund Forecast – Centrally Distributed and Attributed Funds, identifies the tuition estimates for FY14 and FY15 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***

Revenues from the state specials available for FY15 total \$85,995,000, which is equal to the appropriations for FY14.

The state specials by appropriation for FY14 and FY15 are:

Agricultural Special	\$42,922,000	\$42,922,000
Health Sciences Special	4,854,000	4,854,000
Technology Special	1,140,000	1,140,000
System Special	5,181,000	5,181,000
Mayo/University Partnership	7,491,000	7,491,000
Cigarette Tax	22,250,000	22,250,000
MN Care	<u>2,157,000</u>	<u>2,157,000</u>
Totals	\$85,995,000	\$85,995,000

The allocation of these appropriations by unit is included on Attachment 12: Fund Forecast - Centrally Distributed and Attributed Funds.

### ***Indirect Cost Recovery***

The financial plan for indirect cost recovery funds is based upon estimated resources derived from the reimbursements received from sponsors to cover “overhead/facilities and administrative” costs associated with sponsored research. For FY15, available indirect cost recovery resources are estimated to be \$138,876,641. This represents a decrease in resources available for distribution of \$3,248,117 compared to the estimate for the previous year – all from an estimated decrease in generated revenues based on projected grant activity. The Federal sequestration and the resulting reduction of funding available from the federal agencies, combined with continued competition from research institutions for that reduced pool of funding, is responsible for the estimated decline in revenues.

A new four-year F&A (facilities and administrative cost) rate agreement was signed on December 8, 2011. These new rates are effective from FY12 through FY15, and will continue to be used after the end of FY15 until a new rate agreement is established. These rates are applied to allowable direct grant expenditures to generate the Indirect Cost Recovery revenue:

<b>Award Type</b>	<b>Current Rate (Use for FY15)</b>	<b>Old Rate</b>
On-Campus Research	52.0%	51.0%
On-Campus Public Service (a.k.a. Other Sponsored Activities)	33.0%	32.0%
On-Campus Instruction	50.0%	50.0%
Hormel Institute	52.5%	52.5%
Department of Defense Contracts	57.0%	57.0%
Off-Campus Projects	26.0%	26.0%

Attachment 12, Fund Forecast – Centrally Distributed and Attributed Funds, identifies the ICR estimates for FY14 and FY15 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 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

The financial plan for FY15 central reserves is based on estimated resources derived from investment earnings. Resources available for the year are projected to be \$31,639,655 which is an increase of \$2,340,675 from FY14.

- The balance available from the previous year is estimated at \$3,054,625 more than that available in FY14.
- Gross investment income is estimated to increase \$300,000 over FY14.
- The estimate of capital gains/losses is \$1,800,000 less than in FY14, which has a negative impact on the balance (estimated loss of \$2,100,000 compared to a loss of \$300,000 in FY14).
- The fees and operating costs deducted from earnings is \$113,950 more than in FY14.
- The transfer of investment gains to participating units is \$1,000,000 less than in FY14. Rather than being reflected as a reduction to revenue, that \$1,000,000 will be identified as a direct allocation (a spending item) to units.
- The transfer to O&M is \$100,000 higher than in FY14.

The financial plan for FY14 central reserves includes allocations of \$2,390,000.

After allocations and transfers, the central reserves balance is projected to be \$19,849,655 at the end of FY15. Based on FY15 state appropriations, Board of Regents policy would set the required balance at \$24,620,240. Efforts will continue each year to increase the reserve back to Board policy level.

## Self-Sustaining Funds

### ***Auxiliary Enterprises***

The University operates a number of self-sustaining operations called auxiliary enterprises. These are activities that provide goods and services predominantly to individuals in the University community and incidentally to the general public. Resident halls, food service, student unions, bookstores, parking and transit, health services and intercollegiate athletics are primary examples of auxiliary enterprises.

Overall, the FY15 budget for auxiliary enterprises is based upon estimated resources of approximately \$326,200,000.

### ***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 incidentally to the general public. Fleet services, University Stores and the Physics Shop are examples of internal service activities.

Overall, the FY15 budget for internal service organizations is built based upon estimated resources of approximately \$228,000,000.

### ***Other Unrestricted and Other Restricted Nonsponsored Activity***

FY15 budget for other unrestricted and restricted nonsponsored funds are based upon estimated resources of approximately \$847,800,000.

The other unrestricted fund category includes resources derived from miscellaneous activity such as sales of education goods and services, clinical income, and course and campus/collegiate fees.

The other restricted fund category includes numerous restricted accounts, the funds of which may only be used in accordance with the purposes established by the source. Examples of funds included in this category are grants and contracts with business and industry, gifts received through the University of Minnesota Foundation, and restricted government appropriations.

## 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 projects. Estimated expenditures for a given year will vary according to the University's ability to obtain research grants as well as the timing of expenditures related to current or pending research projects. Estimated direct expenditures for FY15 equal \$570,000,000.

## **VI. All Funds Budget – Expenditure/Allocation Summary**

For FY13, the most recent year of actual resource and expenditure information, current fund expenditures for University operations totaled approximately \$3.3 billion. Attachment 5 contains the definitions of all current nonsponsored and sponsored funds. Table 5 below outlines (according to function) the current fund expenditures for FY13, updated estimates of these expenditures for FY14, and the proposed budget for FY15.

**Table 5  
Current Fund Expenditures**

<u>Funding Source</u>	<u>FY2012-13 Actual Expenditures</u>	<u>FY2013-14 Estimated</u>	<u>FY2014-15 Proposed Budget</u>	<u>FY15 % of Total</u>
Instruction	\$736,897,831	\$743,991,008	\$759,025,518	22.4%
Research	252,068,351	254,494,692	259,637,500	7.7%
Public Service	159,600,305	161,136,573	164,392,808	4.9%
Academic Support	446,614,855	450,913,847	460,025,878	13.6%
Student Services	118,885,968	120,030,332	122,455,895	3.6%
Institutional Support	204,048,155	206,012,267	210,175,346	6.2%
Plant/Ops & Maintenance	286,420,387	289,177,391	295,021,064	8.7%
Scholarships/Fellowships	263,908,697	266,449,009	271,833,390	8.0%
Auxiliary Enterprises	266,507,293	269,072,619	274,510,017	<u>8.1%</u>
	\$2,734,951,842	\$2,761,277,738	\$2,817,077,416	83.2%
<b>Subtotal Sponsored (direct)</b>	<b>\$557,361,735</b>	<b>\$600,000,000</b>	<b>\$570,000,000</b>	<b>16.8%</b>
<b>Total Expenditures</b>	<b>\$3,292,313,577</b>	<b>\$3,361,277,738</b>	<b>\$3,387,077,416</b>	<b>100%</b>

The President's recommended operating budget is composed of current, nonsponsored funds that represent 83.2% of all current fund expenditures. The budget also includes estimated expenditures for current, sponsored funds, which comprise the remaining 16.8% of annual current fund expenditures.

#### 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:

#### **Fiscal Year 2014-15 Proposed Distributions Centrally Distributed and Attributed Funds**

	<u>O&amp;M</u>	<u>Tuition</u>	<u>State Specials</u>	<u>ICR</u>	<u>Central Reserves</u>
Balance Forward	\$681,345	\$0	\$0	\$0	\$18,608,980
Annual Revenue/ Net Transfers	<u>\$560,261,000</u>	<u>\$844,291,079</u>	<u>\$85,955,000</u>	<u>\$139,193,552</u>	<u>\$3,630,675</u>
Total Net Resources	\$560,942,345	\$844,291,079	\$85,955,000	\$139,193,552	\$22,239,655
<b>Planned Distributions</b>	<u><b>\$560,261,000</b></u>	<u><b>\$844,291,079</b></u>	<u><b>\$85,955,000</b></u>	<u><b>\$139,193,552</b></u>	<u><b>\$2,390,000</b></u>
Ending Balance	\$681,345	\$0	\$0	\$0	\$19,849,655

Details on specific distributions by campus, college and support unit can be found on Attachment 12, Fund Forecast – Centrally Distributed and Attributed Funds.

## **VII. All Current Funds Operating Budget – Resolution**

Attachment 13 contains the budget resolution for approval by the Board of Regents.

**Attachment 1 - REVISED  
Resource and Expenditure  
Budget Plan  
University Fiscal Page**

**Current Non-Sponsored Funds Only**

	Actual 2011-2012	Actual 2012-2013	Estimated Budget 2013-2014	Budget Plan 2014-2015
<b>RESOURCES</b>				
a <b>Carry Forward</b>	\$664,994,187	\$774,030,889	\$812,450,424	\$800,931,403
<b>Current Revenue - Total Revenue by Fund</b>				
O&M State Appropriations	\$495,479,952	\$499,096,874	\$515,211,000	\$529,511,000
Tuition	\$841,770,117	\$863,478,566	\$839,905,142	\$844,291,079
State Special	\$71,698,300	\$85,828,895	\$85,995,000	\$94,895,000
Sales, Fees, and Misc	\$308,984,256	\$302,824,654	\$310,499,013	\$319,813,983
Indirect Cost Recovery	\$151,204,887	\$149,933,199	\$142,124,758	\$138,921,641
Auxiliary Enterprises	\$309,950,799	\$313,550,017	\$316,716,874	\$326,218,380
Internal Sales	\$216,526,237	\$222,999,075	\$223,557,391	\$228,028,539
Federal Appropriations	\$20,926,707	\$12,840,804	\$16,635,713	\$16,635,713
Gifts & Endowment Income	\$171,824,205	\$189,705,087	\$192,958,797	\$195,853,179
Restricted Grants, Contracts & Misc	\$311,903,673	\$306,811,846	\$310,793,813	\$315,455,720
b <b>Total Revenues</b>	\$2,900,269,133	\$2,947,069,018	\$2,954,397,501	\$3,009,624,235
c <b>TOTAL NET RESOURCES (a+b)</b>	\$3,565,263,320	\$3,721,099,907	\$3,766,847,925	\$3,810,555,637
<b>EXPENDITURES</b>				
<b>Expenditures by Function</b>				
Instruction	\$709,167,686	\$736,897,831	\$743,991,008	\$761,435,634
Research	\$235,073,611	\$252,068,351	\$254,494,692	\$260,461,921
Public Service	\$151,335,302	\$159,600,305	\$161,136,573	\$164,914,801
Academic Support	\$443,611,723	\$446,614,855	\$450,913,847	\$461,486,587
Student Services	\$116,106,797	\$118,885,968	\$120,030,332	\$122,844,727
Institutional Support	\$183,711,087	\$204,048,155	\$206,012,267	\$210,842,711
Operations & Maintenance of Plant	\$278,391,808	\$286,420,387	\$289,177,391	\$295,957,838
Scholarships & Fellowships	\$256,282,256	\$263,908,697	\$266,449,009	\$272,696,536
Auxiliary Enterprises	\$246,347,902	\$266,507,293	\$269,072,619	\$275,381,662
<b>Total Expenditures</b>	\$2,620,028,172	\$2,734,951,840	\$2,761,277,738	\$2,826,022,418
<b>Expenditures by Natural Classification</b>				
Salaries	\$1,182,755,803	\$1,234,777,624	\$1,272,921,786	\$1,310,290,731
Fringe Benefits	\$385,813,668	\$388,330,343	\$395,103,799	\$388,901,273
Student Aid	\$262,010,218	\$268,133,103	\$272,719,462	\$279,537,449
Supplies, Services, Miscellaneous	\$330,849,929	\$350,793,623	\$359,556,519	\$370,155,532
Consulting & Professional Services	\$88,536,329	\$112,179,386	\$92,063,128	\$106,364,706
Materials for Resale	\$70,170,715	\$69,724,434	\$57,561,253	\$57,849,059
Capital Assets/Equipment	\$56,841,909	\$63,677,794	\$31,160,850	\$31,939,871
Noncapital Equipment	\$28,282,524	\$31,300,063	\$29,589,032	\$30,418,208
Rents & Leases	\$28,062,081	\$28,661,194	\$28,649,205	\$28,935,697
Repairs, Maintenance, Supplies	\$58,889,863	\$63,649,610	\$64,194,003	\$65,798,853
ICR, Subcontracts, Participant Expense	\$644,085	\$797,998	\$503,445	\$505,962
Other Expenses & Adjustments	(\$17,423,452)	(\$26,372,176)	(\$98,259)	\$0
University Assessments	\$491,438	(\$924)	\$459,498	\$0
Utilities	\$144,103,062	\$149,299,751	\$156,894,016	\$155,325,076
d <b>Total Expenditures</b>	\$2,620,028,172	\$2,734,951,824	\$2,761,277,738	\$2,826,022,418
<b>TRANSFERS &amp; ADJUSTMENTS</b>				
e <b>Transfers &amp; Carry Forward Adj</b>	(\$171,204,258)	(\$173,697,659)	(\$204,638,785)	(\$200,000,000)
<b>ENDING BALANCE (c-d+e)</b>	\$774,030,889	\$812,450,424	\$800,931,403	\$784,533,220



## Attachment 2 2013-14 Fringe Benefit Rates by Component

2012-13 Actual	ACADEMIC	CIVIL SERVICE	GRADUATE ASSISTANT
Retirement	12.86	5.08	---
Group Life & Disability	.46	---	---
Workers Compensation	.08	1.11	---
Unemployment	.14	.75	---
Social Security	5.08	5.80	5.92
Medicare	1.37	1.41	1.42
Tuition	.29	.87	**
Health Insurance	13.47	23.61	16.76
Vacation	1.15	.97	---
	34.90	39.60	24.10

2013-14 Actual	ACADEMIC	CIVIL SERVICE	GRADUATE ASSISTANT
Retirement	13.20	5.07	---
Group Life & Disability	.42	--	---
Workers Compensation	.11	.87	---
Unemployment	.09	.32	---
Social Security	5.21	5.75	5.98
Medicare	1.42	1.29	1.42
Tuition	.24	.76	**
Health Insurance	12.42	21.79	15.70
Vacation	.49	.95	---
	33.60	36.80	23.10

### Proposed – 2014-15 - New Methodology

Fringe Component	Academic/Police	Non-Academic	Partial Benefits	Post Docs with UPlan	Graduate Assistant/GA Hlth
Retirement	11.9%	4.9%			
Income Disability	0.5%				
Unemployment	0.1%	0.1%	0.1%	0.1%	
Worker's Comp	0.2%	0.2%	0.2%	0.2%	
FICA	5.4%	5.4%	5.4%	5.4%	
Medicare	1.5%	1.5%	1.5%	1.5%	
Medical	12.1%	12.1%		12.1%	
Dental	0.5%	0.5%		0.5%	
Life	0.2%	0.2%		0.2%	
Tuition	0.7%	0.7%		0.7%	
GA Health					16.3%
Internal Admin	0.5%	0.5%	0.5%	0.5%	0.5%
Vacation	0.3%	0.3%		0.3%	
<b>Fringe Rate</b>	<b>33.9%</b>	<b>26.4%</b>	<b>7.7%</b>	<b>21.5%</b>	<b>16.8%</b>

\*\* Graduate Student tuition remission is a flat charge per hour that a student works.

### Attachment 3

#### Graduate and Professional Student Fringe Table Tuition Fringe as Dollar per Hour Charge

Fiscal Year 2014-15

	Tuition	Health	Social Security Medicare	Total % Fringe
<b>Summer Term Only</b>				
9571 Summer Term TA	\$0.00	16.34%	6.96%	23.30%
9572 Summer Term RA	\$0.00	16.34%	6.96%	23.30%
9573 Summer Term AF	\$0.00	16.34%	6.96%	23.30%
9574 Summer Term TA w/ T. Ben	\$42.17	16.34%	6.96%	23.30%
9575 Summer Session TA w/o T. Ben	\$0.00	16.34%	6.96%	23.30%
<b>Academic Year and Summer Term</b>				
9510 Graduate Assistant Coach	\$17.84	16.34%	6.96%	23.30%
9511 Teaching Assistant (TA)	\$17.84	16.34%	6.96%	23.30%
9515 Graduate Instructor	\$17.84	16.34%	6.96%	23.30%
9517 Ph.D. Cand. Graduate Instructor	\$2.83	16.34%	6.96%	23.30%
9518 Advanced Masters TA	\$2.83	16.34%	6.96%	23.30%
9519 Ph.D. Cand. w/24 thesis cred. TA	\$2.83	16.34%	6.96%	23.30%
9521 Research Assistant (RA)	\$17.84	16.34%	6.96%	23.30%
9526 Graduate Research Project Asst.	\$17.84	16.34%	6.96%	23.30%
9527 Ph.D. Cand. Grad Research Asst.	\$2.83	16.34%	6.96%	23.30%
9528 Advanced Masters RA	\$2.83	16.34%	6.96%	23.30%
9529 Ph.D. Cand. w/24 thesis cred. RA	\$2.83	16.34%	6.96%	23.30%
9531 Administrative Fellow (AF)	\$17.84	16.34%	6.96%	23.30%
9532 Advanced Masters AF	\$2.83	16.34%	6.96%	23.30%
9533 Ph.D. Cand. w/24 thesis cred. AF	\$2.83	16.34%	6.96%	23.30%
9535 Professional Program Asst.	\$0.00	16.34%	6.96%	23.30%
9538 Legal Project Assistant w/T. Ben	\$40.27	0.00%	6.96%	6.96%
9539 Legal Project Asst. w/o T. Ben	\$0.00	0.00%	6.96%	6.96%
9553 Dental Fellow	\$17.84	0.00%	6.96%	6.96%
9554 Med Fellow, Graduate Program	\$8.92	0.00%	6.96%	6.96%
9559 Med Resident, Grad Program	\$8.92	0.00%	6.96%	6.96%
9549 Vet Resident, Grad Program	\$11.89	0.00%	6.96%	6.96%

FICA assessed only if student fails test for exclusion. Graduate students employed at the University will be exempt from FICA withholding on their University wages, and therefore, their salaries will not be assessed for the employer's share of FICA, if they meet the following test:

- Enrolled for at least 3 credits per term if a graduate student (one credit for Ph.D. candidates working on a dissertation)

Social Security and Medicare components are 5.66% for FICA and 1.3% for Medicare (6.96% total)

## University of Minnesota 2014-15 Tuition Plan: Tuition Rates

## 2014-15 Tuition Schedule

	A		B		C		D		E		F	
	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	% Increase	% Increase
<b>Twin Cities</b>												
<b>Undergraduate</b>												
Per Credit	\$463.84	\$704.24	\$463.84	\$742.69	0.0%	5.5%						
13-Credit Band	\$6,030.00	\$9,155.00	\$6,030.00	\$9,655.00	0.0%	5.5%						
Carlson School of Management tuition surcharge (paid in addition to rates above)												
Full time (9 or more credits)	\$500.00	\$500.00	\$750.00	\$750.00	Approved June 2012							
1-8 credits, Per Credit	\$50.00	\$50.00	\$75.00	\$75.00								
<b>Graduate School General Programs</b>												
Per Credit	\$1,250.67	\$1,915.84	\$1,288.16	\$1,973.33	3.0%	3.0%						
6-14 Credits	\$7,504.00	\$11,495.00	\$7,729.00	\$11,840.00	3.0%	3.0%						
Each Credit over 14	\$1,250.67	\$1,915.84	\$1,288.16	\$1,973.33	3.0%	3.0%						
<b>College specific post-baccalaureate programs</b>												
<b>College of Design</b>												
<b>Masters of Architecture</b>												
<b>Masters of Landscape Architecture</b>												
Per Credit	\$972.50	\$972.50	\$992.00	\$992.00	2.0%	2.0%						
12-17 Credits	\$11,670.00	\$11,670.00	\$11,904.00	\$11,904.00	2.0%	2.0%						
Each Credit over 17	\$972.50	\$972.50	\$992.00	\$992.00	2.0%	2.0%						
<b>Housing Studies Certificate</b>												
Per Credit	\$832.32	\$832.32	\$849.00	\$849.00	2.0%	2.0%						
<b>College of Education and Human Development</b>												
<b>Departmental Masters and Post-baccalaureate Certificates</b>												
Per Credit	\$613.00	\$930.00	\$631.00	\$958.00	3.0%	3.0%						
12 credits or more	\$7,356.00	\$11,160.00	\$7,572.00	\$11,496.00	3.0%	3.0%						
<b>College of Continuing Education</b>												
<b>Departmental Masters and Post-baccalaureate Certificates</b>												
<b>Masters of Professional Studies in Horticulture</b>												
<b>Addiction Studies Certificate</b>												
Per Credit	\$613.00	\$930.00	\$631.00	\$958.00	3.0%	3.0%						
12 credits or more	\$7,356.00	\$11,160.00	\$7,572.00	\$11,496.00	3.0%	3.0%						
<b>Master of Biological Sciences</b>												
Per Credit	\$1,477.00	\$1,477.00	\$1,477.00	\$1,477.00	0.0%	0.0%						
8-12 credit plateau	\$11,816.00	\$11,816.00	\$11,816.00	\$11,816.00	0.0%	0.0%						
Each Credit over 12	\$1,477.00	\$1,477.00	\$1,477.00	\$1,477.00	0.0%	0.0%						
<b>Master of Professional Studies in Integrated Behavioral Health</b>												
Per Credit	\$750.00	\$750.00	\$750.00	\$750.00	0.0%	0.0%						
8-12 credit plateau	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0.0%	0.0%						
Each Credit over 12	\$750.00	\$750.00	\$750.00	\$750.00	0.0%	0.0%						
<b>Master of Liberal Studies</b>												
<b>Innovation Studies Certificate</b>												
<b>Masters of Professional Studies in Arts and Cultural Leadership</b>												
Per Credit	\$1,167.67	\$1,167.67	\$1,168.00	\$1,168.00	0.0%	0.0%						
6-14 Credits	\$7,006.00	\$7,006.00	\$7,008.00	\$7,008.00	0.0%	0.0%						
Each Credit Over 14	\$1,167.67	\$1,167.67	\$1,168.00	\$1,168.00	0.0%	0.0%						

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## 2014-15 Tuition Schedule

	A		B		C		D		E		F	
	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>College of Liberal Arts</b>												
<b>Master of Geographical Information System</b>												
Per Credit	\$1,302.44	\$1,998.03	\$1,341.66	\$2,058.33	3.0%	3.0%						
6-14 Credits	\$7,815.00	\$11,989.00	\$8,050.00	\$12,350.00	3.0%	3.0%						
Each Credit over 14	\$1,302.44	\$1,998.03	\$1,341.66	\$2,058.33	3.0%	3.0%						
<b>Humphrey School of Public Affairs</b>												
<b>Master of Public Policy (MPP)</b>												
<b>Master of Urban and Regional Planning (MURP)</b>												
<b>Master of Science in Science, Technology and Environmental Policy (MS-STEP)</b>												
Per Credit	\$1,424.17	\$2,056.42	\$1,466.91	\$2,118.04	3.0%	3.0%						
6-15 Credits	\$8,545.00	\$12,338.00	\$8,801.50	\$12,708.25	3.0%	3.0%						
Each Credit over 15	\$1,424.17	\$2,056.42	\$1,466.91	\$2,118.04	3.0%	3.0%						
<b>Master of Development Practice</b>												
Per Credit	\$1,424.17	\$2,056.42	\$1,466.91	\$2,118.04	3.0%	3.0%						
6-16 Credits	\$8,545.00	\$12,338.00	\$8,801.50	\$12,708.25	3.0%	3.0%						
Each Credit over 16	\$1,424.17	\$2,056.42	\$1,466.91	\$2,118.04	3.0%	3.0%						
<b>Master of Public Affairs Per Credit</b>	\$1,203.00	\$1,868.50	\$1,239.00	\$1,924.50	3.0%	3.0%						
<b>Certificate Programs</b>												
<b>Public Affairs Leadership (per cr)</b>												
Per Credit	\$1,203.00	\$1,868.50	\$1,239.00	\$1,924.50	3.0%	3.0%						
<b>Policy Issues on Work and Pay (per cr)</b>												
Per Credit	\$1,203.00	\$1,868.50	\$1,239.00	\$1,924.50	3.0%	3.0%						
<b>Early Childhood Policy (per cr)</b>												
Per Credit			\$1,239.00	\$1,924.50	New	New						
<b>Nonprofit Management</b>												
Per Credit	\$854.50	\$1,233.85	\$957.05	\$1,381.85	12.0%	12.0%						
10-15 Credits	\$8,545.00	\$12,338.00	\$9,570.50	\$13,818.50	12.0%	12.0%						
Each Credit over 15	\$854.50	\$1,233.85	\$957.00	\$1,382.00	12.0%	12.0%						
<b>College of Science and Engineering</b>												
<b>Management of Technology Masters</b>												
Second Year, Entered Fall 2013	\$16,525.00	\$16,525.00	\$16,525.00	\$16,525.00	0.0%	0.0%						
Per Credit, Entered Fall 2014 or later	N/A	N/A	\$1,836.00	\$1,836.00	New	New						
<b>Software Engineering Masters</b>												
First Year	\$8,050.00	\$8,050.00	\$8,050.00	\$8,050.00	0.0%	0.0%						
Second Year (continuing)	\$8,050.00	\$8,050.00	\$8,050.00	\$8,050.00	0.0%	0.0%						
<b>Infrastructure Systems Management and Engineering</b>												
Per Credit	\$1,060.00	\$1,060.00	\$1,060.00	\$1,060.00	0.0%	0.0%						
<b>Master of Financial Mathematics &amp; Fund of Quant Finance Cert.</b>												
Per Credit, Entered Fall 2011	\$865.00	\$865.00	\$865.00	\$865.00	0.0%	0.0%						
Per Credit, Entered Fall 2012 or later	\$865.00	\$1,065.00	\$865.00	\$1,065.00	0.0%	0.0%						
<b>Master of Security Technology</b>												
Per Credit	\$1,060.00	\$1,060.00	\$1,060.00	\$1,060.00	0.0%	0.0%						
<b>Medical Device Innovation Masters</b>												
Per Credit	\$1,103.00	\$1,103.00	\$1,103.00	\$1,103.00	0.0%	0.0%						

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	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>Carlson School of Management</b>												
<b>Industrial Relations Masters Day Program</b>												
Per Credit	\$900.00	\$1,477.40	\$927.00	\$1,522.00	3.0%	3.0%						
10-15 Credits	\$9,000.00	\$14,774.00	\$9,270.00	\$15,220.00	3.0%	3.0%						
Each Credit over 15	\$900.00	\$1,477.40	\$927.00	\$1,522.00	3.0%	3.0%						
<b>Industrial Relations Masters Evening Program</b>												
Per Credit	\$908.00	\$1,254.00	\$935.00	\$1,293.00	3.0%	3.1%						
<b>M.B.A. Day Program</b>												
<i>Entering Students (guaranteed two-year rates)</i>												
Per Credit	\$1,426.25	\$1,875.00	\$1,469.16	\$1,875.00	3.0%	0.0%						
12-19 Credits	\$17,115.00	\$22,500.00	\$17,630.00	\$22,500.00	3.0%	0.0%						
Each Credit over 19	\$1,426.25	\$1,875.00	\$1,469.16	\$1,875.00	3.0%	0.0%						
<i>Continuing Students</i>												
Per Credit	\$1,384.59	\$1,875.00	\$1,426.25	\$1,875.00	3.0%	0.0%						
12-17 Credits	\$16,615.00	\$22,500.00	\$17,115.00	\$22,500.00	3.0%	0.0%						
Each Credit over 17	\$1,384.59	\$1,875.00	\$1,426.25	\$1,875.00	3.0%	0.0%						
<b>M.B.A. Evening Program</b>												
Per Credit (1-11)	\$1,235.00	\$1,235.00	\$1,270.00	\$1,270.00	2.8%	2.8%						
Each Credit over 11	\$1,235.00	\$1,760.00	\$1,270.00	\$1,813.00	2.8%	3.0%						
<b>M.B.T. Program</b>												
Per Credit (1-11)	\$1,235.00	\$1,235.00	\$1,270.00	\$1,270.00	2.8%	2.8%						
Each Credit over 11	\$1,235.00	\$1,760.00	\$1,270.00	\$1,813.00	2.8%	3.0%						
<b>Master of Accounting</b>												
Per Credit (1-9)	\$900.00	\$1,477.40	\$930.00	\$1,520.00	3.3%	2.9%						
10-18 Credits	\$9,000.00	\$14,774.00	\$9,300.00	\$15,200.00	3.3%	2.9%						
Each Credit over 18	\$900.00	\$1,477.40	\$930.00	\$1,520.00	3.3%	2.9%						
<b>Master of Business Analytics</b>												
Per Credit (1-11)	N/A	N/A	\$1,106.25	\$1,525.00	New	New						
12 credits or more	N/A	N/A	\$13,275.00	\$18,300.00	New	New						
<b>Executive MBA</b>												
Entering Students (guaranteed 2 yr rates)	\$26,250.00	\$26,250.00	\$27,000.00	\$27,000.00	2.9%	2.9%						
Continuing Students	\$24,225.00	\$24,225.00	\$26,250.00	\$26,250.00	0.0%	0.0%						

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	A		B		C		D		E		F	
	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>Dentistry, School of</b>												
Semester	\$15,651.75	\$28,311.53	\$16,122.00	\$29,160.00	3.0%	3.0%						
Summer Term	\$8,708.40	\$15,477.50	\$8,969.65	\$15,941.83	3.0%	3.0%						
Program Completion & alternate curriculum (per credit)	\$626.07	\$1,132.46	\$644.85	\$1,166.43	3.0%	3.0%						
Alternate curriculum summer (per credit)	\$669.88	\$1,190.58	\$689.98	\$1,226.30	3.0%	3.0%						
<b>Students entering prior to 2011-12 - rates deleted, all students have graduated</b>												
<b>PASS</b>												
Semester - Year 1 (Coursework beginning Spring 2014; tuition rates for Spring 2014)	\$31,538.00	\$31,538.00	\$31,538.00	\$31,538.00	0.0%	0.0%						
Summer Term - Year 1 (Coursework beginning Spring 2014)	\$17,088.19	\$17,088.19	\$17,600.84	\$17,600.84	3.0%	3.0%						
Semester - Year 1 (Coursework beginning Spring 2014; tuition rates for Fall 2014 and Spring 2015)	\$31,538.00	\$31,538.00	\$31,538.00	\$31,538.00	0.0%	0.0%						
Summer Term - Year 2	\$16,182.00	\$16,182.00	\$16,667.00	\$16,667.00	3.0%	3.0%						
Semester - Year 2	\$29,932.00	\$29,932.00	\$30,830.00	\$30,830.00	3.0%	3.0%						
Semester - Year 1 (Coursework beginning Spring 2015; tuition rates for Spring 2015, Fall 2015, Spring 2016)	\$31,538.00	\$31,538.00	\$32,484.00	\$32,484.00	3.0%	3.0%						
Summer Term - Year 1 (Coursework beginning Spring 2015)	\$17,600.84	\$17,600.84	\$18,128.87	\$18,128.87	3.0%	3.0%						
Program Completion & Alternate Curriculum Year 1&2 (per credit)	\$1,229.00	\$1,229.00	\$1,266.00	\$1,266.00	3.0%	3.0%						
Program Completion & Alternate Curriculum Year 1&2 (summer, per credit)	\$1,279.00	\$1,279.00	\$1,317.00	\$1,317.00	3.0%	3.0%						
<b>Dental Therapist Graduate Program</b>												
Semester (students admitted Fall 2013 or later)	\$7,504.00	\$11,495.00	\$7,729.00	\$11,840.00	3.0%	3.0%						
Semester (student admitted before Fall 2013)	\$7,162.70	\$11,441.05	\$7,377.00	\$11,784.00	3.0%	3.0%						
Summer Term (students admitted before Fall 2013)	\$7,162.70	\$11,441.05	\$7,377.00	\$11,784.00	3.0%	3.0%						
Program Completion & Alternate Curriculum per credit	\$546.00	\$882.00	\$562.38	\$908.46	3.0%	3.0%						
<b>Master of Dental Hygiene (same as Graduate School)</b>												
Semester	\$7,504.00	\$11,495.00	\$7,729.00	\$11,840.00	3.0%	3.0%						
Program Completion & Alternate Curriculum per credit	\$557.23	\$884.22	\$573.95	\$910.75	3.0%	3.0%						
<b>Certificate Programs</b>												
Oral Maxillofacial Surgery	\$1,811.00	\$1,811.00	\$1,865.33	\$1,865.33	3.0%	3.0%						
Orthodontics	\$4,163.00	\$4,163.00	\$4,287.89	\$4,287.89	3.0%	3.0%						
Pediatrics	\$4,163.00	\$4,163.00	\$4,287.89	\$4,287.89	3.0%	3.0%						
Periodontology	\$4,163.00	\$4,163.00	\$4,287.89	\$4,287.89	3.0%	3.0%						
Prosthodontics	\$2,897.00	\$2,897.00	\$2,983.91	\$2,983.91	3.0%	3.0%						
TMD and Orofacial	\$2,897.00	\$2,897.00	\$2,983.91	\$2,983.91	3.0%	3.0%						
Oral Health Services for Older Adults	\$2,897.00	\$2,897.00	\$2,983.91	\$2,983.91	3.0%	3.0%						
Endodontics	\$4,163.00	\$4,163.00	\$4,287.89	\$4,287.89	3.0%	3.0%						
GPR	\$2,897.00	\$2,897.00	\$2,983.91	\$2,983.91	3.0%	3.0%						
<b>Certificate Programs (students entering prior to 2011-12) -- rates deleted, all students have graduated</b>												

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	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>Law School</b>												
<b>1 L</b>												
Per Credit	\$1,585.00	\$1,888.00	\$1,633.00	\$1,945.00	3.0%	3.0%						
Term (12 or more Credits)	\$19,020.00	\$22,656.00	\$19,596.00	\$23,340.00	3.0%	3.0%						
<b>2 L</b>												
Per Credit	\$1,512.00	\$1,888.00	\$1,633.00	\$1,945.00	2.9%	3.0%						
Term (12 or more Credits)	\$18,144.00	\$22,656.00	\$19,596.00	\$23,340.00	2.9%	3.0%						
<b>3 L</b>												
Per Credit	\$1,498.00	\$1,888.00	\$1,557.00	\$1,945.00	2.9%	3.0%						
Term (12 or more Credits)	\$17,976.00	\$22,656.00	\$18,684.00	\$23,340.00	2.9%	3.0%						
<b>Summer</b>												
2L&3L (per credit)	\$1,512.00	\$1,512.00	\$1,633.00	\$1,633.00	8.0%	8.0%						
<b>LLM</b>												
Per semester		\$23,362.50		\$24,063.00		3.0%						
Program Completion/special circumstances (per credit)		\$1,947.00		\$2,005.00		3.0%						
<b>Master of Science in Patent Law</b>												
Per Credit	N/A	N/A	\$1,633.00	\$1,945.00	New	New						
Term (12 or more Credits)	N/A	N/A	\$19,596.00	\$23,340.00	New	New						
<b>Medical School (TC &amp; UMD)</b>												
<i>All per term, including summer</i>												
1st year students (starting Fall 2014)	\$12,624.00	\$16,589.00	\$12,624.00	\$16,589.00	0.0%	0.0%						
2nd year students (starting Fall 2013)	\$12,376.00	\$16,263.00	\$12,624.00	\$16,589.00	N/A	N/A						
3rd year students (starting Fall 2012)	\$11,900.00	\$15,489.00	\$12,376.00	\$16,263.00	N/A	N/A						
4th year students (starting Fall 2011)	\$11,366.00	\$14,456.00	\$11,900.00	\$15,489.00	N/A	N/A						
5th year students (starting Fall 2010)	\$10,859.00	\$13,495.00	\$11,366.00	\$14,456.00	N/A	N/A						
6th year students (starting Fall 2009)	\$10,374.00	\$12,885.00	\$10,859.00	\$13,495.00	N/A	N/A						
Medical school students pay their first year rate for the entirety of their degree program.												
<b>Medical School Pre-admit (99PRD)</b>												
	Same as Grad School rate											
<b>Physical Therapy (DPT)</b>												
	\$8,722.00	\$14,031.00	\$8,722.00	\$14,031.00	0.0%	0.0%						
<b>Nursing, School of</b>												
<b>Doctor of Nursing Practice (DNP) - Post Bac</b>												
<b>Adult Health/Gerontology Certificate</b>												
<b>Leadership in Health Info Tech Certificate</b>												
Per credit	\$899.77	\$899.77	\$926.77	\$926.77	3.0%	3.0%						
Per Semester (9crs or more)	\$8,098.00	\$8,098.00	\$8,341.00	\$8,341.00	3.0%	3.0%						
<b>Doctor of Nursing Practice (DNP) - Post Masters</b>												
<b>Midwifery Certificate</b>												
<b>Psychiatric Mental Health Certificate</b>												
99PRD - Per credit	\$893.00	\$893.00	\$920.00	\$920.00	3.0%	3.0%						
<b>Master of Nursing (MN)</b>												
Per credit	\$632.50	\$632.50	\$651.50	\$651.50	3.0%	3.0%						
<b>Occupational Therapy</b>												
Per Semester	\$10,732.00	\$15,962.00	\$10,732.00	\$15,962.00	0.0%	0.0%						
Per credit/12	\$894.39	\$1,330.16	\$894.39	\$1,330.16	0.0%	0.0%						

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	A		B		C		D		E		F	
	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>Pharmacy, College of (TC &amp; UMD)</b>												
Per Credit: Years 1-3	\$991.00	\$1,466.00	\$1,020.83	\$1,495.83	3.0%	2.0%						
Term (12 or more Credits): Years 1-3	\$11,892.00	\$17,592.00	\$12,250.00	\$17,950.00	3.0%	2.0%						
Year 4: Term Rates Only for Summer, Fall and Spring regardless of Credit Load	\$11,892.00	\$17,592.00	\$12,250.00	\$17,950.00	3.0%	2.0%						
<b>Public Health, School of</b>												
Per Credit (semester) (includes 99PRD)	\$858.00	\$1,116.00	\$888.00	\$1,155.00	3.5%	3.5%						
Per Credit (summer)	\$858.00	\$858.00	\$888.00	\$888.00	3.5%	3.5%						
<b>Executive MHA</b>												
Cohort 3 (started January 2012)	\$1,307.00	\$1,307.00	\$1,307.00	\$1,307.00	0.0%	0.0%						
Cohort 4 (started January 2013)	\$1,357.00	\$1,357.00	\$1,357.00	\$1,357.00	0.0%	0.0%						
Cohort 5 (started January 2014)	\$1,417.00	\$1,417.00	\$1,417.00	\$1,417.00	0.0%	0.0%						
Cohort 6 (starts January 2015)			\$1,447.00	\$1,447.00								
MHA Regents Certificate: Advance Management Training for Clinical Leaders (per credit)	\$1,615.00	\$1,615.00	\$1,615.00	\$1,615.00	0.0%	0.0%						
Saudi Arabia Executive MHA												
Cohort 1 (started Fall 2012)	\$883.00	\$883.00	Completed - remove									
Cohort 2 (starting 2014-2015)			\$1,447.00	\$1,447.00								
<b>Healthcare Administration Masters</b>												
Per Credit (evening)	\$1,307.00	\$1,307.00	\$1,307.00	\$1,307.00	0.0%	0.0%						
Per Credit (day)	\$858.00	\$1,116.00	\$888.00	\$1,155.00	3.5%	3.5%						
<b>Veterinary Medicine, College of</b>												
Per Credit	\$1,583.00	\$2,942.23	\$1,583.00	\$2,942.22	0.0%	0.0%						
Term (9 or more Credits)	\$14,247.00	\$26,480.00	\$14,247.00	\$26,480.00	0.0%	0.0%						
<b>North Dakota Rcpty (75% non-resident rate)</b>												
Per Credit		\$2,206.67		\$2,206.66		0.0%						
Term (9 or more Credits)		\$19,860.00		\$19,860.00		0.0%						
<b>3rd Semester, Senior Year (75% of semester rate)</b>												
Per Credit	\$1,187.25	\$2,206.67	\$1,187.25	\$2,206.66	0.0%	0.0%						
Term (9 or more Credits)	\$10,685.25	\$19,860.00	\$10,685.00	\$19,860.00	0.0%	0.0%						



## University of Minnesota 2014-15 Tuition Plan: Tuition Rates

## 2014-15 Tuition Schedule

	A		B		C		D		E		F	
	2013-14		2013-14		2014-15		2014-15		2014-15		2014-15	
	Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates		Semester Rates	
	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
<b>Duluth</b>												
<b>Undergraduate</b>												
Per Credit	\$450.76	\$591.73	\$450.76	\$591.73	0.0%	0.0%						
13-Credit Band	\$5,860.00	\$7,692.50	\$5,860.00	\$7,692.50	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 Advocacy & Political Leadership												
Master of Education												
Master of Environmental Education												
Master of Social Work												
Master of Special Education												
Master of Tribal Administration and Governance												
Per Credit	\$609.75	\$957.00	\$628.00	\$985.75	3.0%	3.0%						
Certificate Programs												
Post-baccalaureate Autism Spectrum Disorders												
Post-baccalaureate Fetal Alcohol Spectrum Disorders												
Post-baccalaureate Educational Computing and Technology												
Post-baccalaureate Environmental Education												
Per Credit	\$609.75	\$609.75	\$628.00	\$628.00	3.0%	3.0%						
<b>MBA</b>												
(degree and non-degree seeking students)												
Per Credit	\$1,154.00	\$1,154.00	\$1,188.75	\$1,188.75	3.0%	3.0%						
Rochester MBA, Per Credit	\$1,312.00	\$1,312.00	\$1,351.50	\$1,351.50	3.0%	3.0%						
<b>Morris</b>												
<b>Undergraduate</b>												
Per Credit	\$450.76	\$450.76	\$450.76	\$450.76	0.0%	0.0%						
13-Credit Band	\$5,860.00	\$5,860.00	\$5,860.00	\$5,860.00	0.0%	0.0%						
<b>Crookston</b>												
<b>Undergraduate</b>												
Per Credit	\$385.76	\$385.76	\$385.76	\$385.76	0.0%	0.0%						
13-Credit Band	\$5,015.00	\$5,015.00	\$5,015.00	\$5,015.00	0.0%	0.0%						
<b>Rochester</b>												
<b>Undergraduate</b>												
Per Credit	\$450.76	\$450.76	\$450.76	\$450.76	0.0%	0.0%						
13-Credit Band	\$5,860.00	\$5,860.00	\$5,860.00	\$5,860.00	0.0%	0.0%						

## 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 Target, 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/(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.

Campus/College	Fee Name	Dimension	Rate type	2014 Amount	2015 Amount	Percent Change
<b>Crookston</b>						
Crookston	Analytical Chemistry/Spectroscopy	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Crookston	Animal Science Field Trip	Travel/Lodging/Transport	Flat	\$15.00	\$15.00	0.00%
Crookston	Animal Science Lab	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Crookston	Art Design & Technique	Consumable Materials	Flat	\$65.00	\$65.00	0.00%
Crookston	CPR Certification	Service	Flat	\$19.00	\$19.00	0.00%
Crookston	Cultural Immersion Practicum	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.00%
Crookston	Develop Appropriate Pre-Primary Education (restructured)	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Crookston	ECE 4702 - Math, Science & Social Studies	Consumable Materials	Flat	\$17.50	\$17.50	0.00%
Crookston	Ecology	Consumable Materials	Flat	\$12.00	\$12.00	0.00%
Crookston	Elementary Art	Consumable Materials	Flat	\$60.00	\$60.00	0.00%
Crookston	Elementary Student Teaching	Exam/Assessment	Flat	\$0.00	\$300.00	new
Crookston	Elements of Forestry	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Crookston	Entomology (NATR)	Consumable Materials	Flat	\$32.00	\$32.00	0.00%
Crookston	Entomology (PIM)	Consumable Materials	Flat	\$32.00	\$32.00	0.00%
Crookston	Equine Exercise Physiology	Travel/Lodging/Transport	Flat	\$40.00	\$40.00	0.00%
Crookston	ESL Tutoring/Testing	Individual Instruction	Flat	\$168.00	\$168.00	0.00%
Crookston	Facility Maintenance/Safety	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Crookston	Fisheries	Consumable Materials	Flat	\$32.00	\$32.00	0.00%
Crookston	Floral Design Tier 1	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Crookston	HORT 3093	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Crookston	Learning Enviroments Infants/Toddlers	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Crookston	Mammalogy (BIOL)	Consumable Materials	Flat	\$78.00	\$78.00	0.00%
Crookston	Mammalogy (NATR)	Consumable Materials	Flat	\$78.00	\$78.00	0.00%
Crookston	Microsoft Certification	Exam/Assessment	PerCredit	\$75.00	\$75.00	0.00%
Crookston	On-line Course Fee	E-Learn	PerCredit	\$45.00	\$45.00	0.00%
Crookston	Ornithology (a)	Consumable Materials	Flat	\$43.00	\$43.00	0.00%
Crookston	Ornithology (b)	Consumable Materials	Flat	\$43.00	\$43.00	0.00%
Crookston	Park/Rec Management	Travel/Lodging/Transport	Flat	\$18.00	\$18.00	0.00%
Crookston	Plant Propogation	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Crookston	Plant Taxonomy	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Crookston	Private Music Instruction	Individual Instruction	Flat	\$25.00	\$25.00	0.00%
Crookston	Raptor Ecology	Travel/Lodging/Transport	Flat	\$0.00	\$75.00	new
Crookston	Science Lab - Tier 1	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Crookston	Science Lab - Tier 2	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Crookston	Science Lab - Tier 3	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Crookston	Soil Fertility & Plant Nutrition	Consumable Materials	Flat	\$0.00	\$30.00	new
Crookston	Welding/Manufacturing	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Crookston	Wildlife Management - Special Topics	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Crookston	Wildlife Management - Special Topics	Travel/Lodging/Transport	Flat	\$21.00	\$21.00	0.00%
Crookston	Wildlife/Ecology Management	Consumable Materials	Flat	\$24.00	\$24.00	0.00%
Crookston	Woody Plant Materials	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%

**Duluth**

Duluth	Advanced Field Interpretive Techniques	Travel/Lodging/Transport	Flat	\$355.25	\$355.25	0.00%
Duluth	Alpine Skiing	Access/Rent/Usage/Own	Flat	\$106.00	\$106.00	0.00%
Duluth	American Sign Language (ASL) Lab	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.00%
Duluth	Application Fee International Education Study Abroad	Application	Flat	\$50.00	\$50.00	0.00%
Duluth	Applied Music Lesson - Music Majors	Individual Instruction	Flat	\$199.00	\$199.00	0.00%
Duluth	Applied Music Lesson - Music Majors	Individual Instruction	PerCredit	\$57.00	\$57.00	0.00%
Duluth	Applied Music Lesson - Non-majors	Individual Instruction	Flat	\$315.00	\$315.00	0.00%
Duluth	Aquatic Food Webs - Travel/field trip	Travel/Lodging/Transport	Flat	\$475.31	\$475.50	0.04%
Duluth	Arches Program Fee	Program	Flat	\$600.00	\$600.00	0.00%
Duluth	Assessment in the Classroom	Service	Flat	\$30.00	\$30.00	0.00%
Duluth	Biology Fee	Consumable Materials	Flat	\$86.50	\$86.50	0.00%
Duluth	Bowling	Access/Rent/Usage/Own	Flat	\$58.00	\$58.00	0.00%
Duluth	Canoe	Access/Rent/Usage/Own	Flat	\$26.75	\$26.75	0.00%
Duluth	CEHSP Background Check	Service	Flat	\$43.75	\$43.75	0.00%
Duluth	Chemical Engineering Lab	Consumable Materials	Flat	\$62.00	\$62.00	0.00%
Duluth	Chemistry/Biochemistry Fee	Consumable Materials	Flat	\$80.00	\$80.00	0.00%
Duluth	Civil Engineering Lab	Consumable Materials	Flat	\$62.00	\$62.00	0.00%
Duluth	College in the Schools UMD	Tuition	Flat	\$92.00	\$92.00	0.00%
Duluth	Computer Lab Full Access	Access/Rent/Usage/Own	Flat	\$71.75	\$71.75	0.00%
Duluth	Computer Network Access Fee	Access/Rent/Usage/Own	PerCredit	\$6.00	\$6.00	0.00%

## University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Duluth	Computer Network Access Fee - Grad/Masters Active Status	Access/Rent/Usage/Own	Flat	\$6.00	\$6.00	0.00%
Duluth	Cross Country Skiing	Access/Rent/Usage/Own	Flat	\$42.75	\$42.75	0.00%
Duluth	Deposit for Sponsored Study Ab road	Confirmation/Deposit	Flat	\$400.00	\$400.00	0.00%
Duluth	Electrical Engineering Lab	Consumable Materials	Flat	\$46.50	\$46.50	0.00%
Duluth	EWHA Field Trips	Travel/Lodging/Transport	Flat	\$420.00	\$420.00	0.00%
Duluth	Geography Field Techniques	Travel/Lodging/Transport	Flat	\$185.00	\$185.00	0.00%
Duluth	Geography of Soils	Travel/Lodging/Transport	Flat	\$92.00	\$92.00	0.00%
Duluth	Geological Sciences Field Trip	Travel/Lodging/Transport	Flat	\$41.25	\$41.25	0.00%
Duluth	Half Recital - Undergraduate Music Majors	Service	Flat	\$75.00	\$75.00	0.00%
Duluth	HPER Field Trip	Travel/Lodging/Transport	Flat	\$35.00	\$35.00	0.00%
Duluth	HPER-Americal Red Cross Curriculum	Service	Flat	\$34.00	\$34.00	0.00%
Duluth	Intercultural Communication	Travel/Lodging/Transport	Flat	\$80.00	\$80.00	0.00%
Duluth	Locker Room/Towel	Access/Rent/Usage/Own	Flat	\$8.50	\$8.50	0.00%
Duluth	Mammology Field Trip	Travel/Lodging/Transport	Flat	\$25.75	\$25.75	0.00%
Duluth	Marine Biology - Chicago	Travel/Lodging/Transport	Flat	\$283.25	\$283.25	0.00%
Duluth	Marine Biology - Friday Harbor, WA - Travel Costs	Travel/Lodging/Transport	Flat	\$1,485.00	\$1,985.00	33.67%
Duluth	Mechanical & Industrial Engineering Lab	Consumable Materials	Flat	\$41.25	\$41.25	0.00%
Duluth	Music Education Background Check	Service	Flat	\$43.75	\$43.75	0.00%
Duluth	Org Environment Education Centers	Travel/Lodging/Transport	Flat	\$28.00	\$28.00	0.00%
Duluth	Outdoor Education Methods	Travel/Lodging/Transport	Flat	\$81.00	\$81.00	0.00%
Duluth	Outdoor leadership	Travel/Lodging/Transport	Flat	\$286.00	\$286.00	0.00%
Duluth	PE Kayaking	Access/Rent/Usage/Own	Flat	\$73.50	\$73.50	0.00%
Duluth	PE Rock Climbing	Access/Rent/Usage/Own	Flat	\$63.00	\$63.00	0.00%
Duluth	Processing Fee - Non-UMD Study Abroad Programs	Service	Flat	\$400.00	\$400.00	0.00%
Duluth	Recital - Graduate Music Majors	Service	Flat	\$200.00	\$200.00	0.00%
Duluth	Recital - Undergraduate Music Majors	Service	Flat	\$150.00	\$150.00	0.00%
Duluth	Recreation Course Fee	Travel/Lodging/Transport	Flat	\$65.00	\$65.00	0.00%
Duluth	Ropes Course Management	Access/Rent/Usage/Own	Flat	\$187.00	\$187.00	0.00%
Duluth	Sports Injury Management	Consumable Materials	Flat	\$16.75	\$16.75	0.00%
Duluth	Urban Justice Tour	Travel/Lodging/Transport	Flat	\$420.00	\$420.00	0.00%
Duluth	Wilderness Philosophy	Travel/Lodging/Transport	Flat	\$17.00	\$17.00	0.00%
<b><u>Morris</u></b>						
Morris	Concert Choir Retreat	Travel/Lodging/Transport	Flat	\$90.00	\$90.00	0.00%
Morris	Elementary Ed Practicum: Cross Cultural Experience	Travel/Lodging/Transport	Flat	\$350.00	\$350.00	0.00%
Morris	International English Language Program - STELLAR (reconfigured)	Confirmation/Deposit	Flat	\$1,000.00	\$500.00	-50.00%
Morris	International English Language Program - STELLAR (reconfigured)	Travel/Lodging/Transport	Flat	\$487.69	\$1,036.69	112.57%
Morris	International English Language Program - STELLAR	Tuition	Flat	\$1,352.31	\$1,352.31	0.00%
Morris	On-line Course Fee	E-Learn	PerCredit	\$45.00	\$45.00	0.00%
Morris	Private Music Lesson	Individual Instruction	Flat	\$375.00	\$375.00	0.00%
Morris	Studio Art Materials Fee 2	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Morris	Studio Art Materials Fee 3	Consumable Materials	PerCredit	\$25.00	\$25.00	0.00%
Morris	Studio Art Materials Fee 4	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Morris	Studio Art Materials Fee 6	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Morris	Symphonic Winds Retreat	Travel/Lodging/Transport	Flat	\$85.00	\$85.00	0.00%
<b><u>Rochester</u></b>						
Rochester	ASRT CSC Development Exam	Exam/Assessment	Flat	\$70.00	\$70.00	0.00%
Rochester	ASRT Membership	Service	Flat	\$30.00	\$35.00	16.67%
Rochester	Datarc Online Clinical Record	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.00%
Rochester	Davies License Mock Exams in Sonography	Exam/Assessment	Flat	\$50.00	\$50.00	0.00%
Rochester	Freshmen Offsite Access to Anatomy & Physiology Lab	Access/Rent/Usage/Own	Flat	\$37.50	\$50.00	33.33%
Rochester	Lab Supplies for Anatomy & Physiology	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Rochester	Lab Supplies for Biology	Consumable Materials	Flat	\$60.00	\$60.00	0.00%
Rochester	Lab Supplies for Echocardiography	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Rochester	Lab Supplies for Microbiology	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Rochester	Lab Supplies for Mollecular/Cellular Biology	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Rochester	Lab Supplies for Organic Chemistry	Consumable Materials	Flat	\$80.00	\$80.00	0.00%
Rochester	Lab Supplies for Radiography	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Rochester	Lab Supplies for Sonography (range)	Consumable Materials	Flat	\$25.00 - \$40.00	\$30.00 - \$45.00	12.50%
Rochester	Lindsey-Jones License Fee for Respiratory Care	Exam/Assessment	Flat	\$0.00	\$75.00	new
Rochester	MBTI Online Module	Exam/Assessment	Flat	\$15.00	\$15.00	0.00%
Rochester	MCAT Exam	Exam/Assessment	Flat	\$20.00	\$20.00	0.00%

University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Rochester	NBRC Skills Assessment Exams - Written	Exam/Assessment	Flat	\$40.00	\$40.00	0.00%
Rochester	NBRC Skills Assessment Exams - Clinical Simulation	Exam/Assessment	Flat	\$60.00	\$60.00	0.00%
Rochester	PCAT Exam	Exam/Assessment	Flat	\$60.00	\$60.00	0.00%
Rochester	SDMS Poster Materials - Sonography	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Rochester	SDMS Course Skills Book - Sonography	Consumable Materials	Flat	\$20.00	\$25.00	25.00%
Rochester	SDMS Membership - Sonography	Service	Flat	\$80.00	\$45.00	-43.75%
Rochester	Societies of Radiologic Technologists Membership/Bowl Registration	Service	Flat	\$60.00	\$65.00	8.33%
Rochester	Sophomore Offsite Access to Anatomy & Physiology Lab	Access/Rent/Usage/Own	Flat	\$150.00	\$165.00	10.00%
Rochester	Strengths Quest Assessment	Exam/Assessment	Flat	\$12.50	\$12.50	0.00%
Rochester	Trajesys Online Clinical Record	Access/Rent/Usage/Own	Flat	\$150.00	\$150.00	0.00%

**Twin Cities**

Carlson Schl of Mgmt	CSOM Enterprise Fee - Brands	Service	PerCredit	\$150.00	\$150.00	0.00%
Carlson Schl of Mgmt	CSOM Enterprise Fee - Consulting	Service	PerCredit	\$150.00	\$150.00	0.00%
Carlson Schl of Mgmt	CSOM Enterprise Fee - Fixed Income	Service	PerCredit	\$150.00	\$150.00	0.00%
Carlson Schl of Mgmt	CSOM Enterprise Fee - Growth	Service	PerCredit	\$150.00	\$150.00	0.00%
Carlson Schl of Mgmt	CSOM Enterprise Fee - Ventures	Service	PerCredit	\$150.00	\$150.00	0.00%
Carlson Schl of Mgmt	IBUS 2950: Tracing the Global Supply Chain	Travel/Lodging/Transport	Flat	\$0.00	\$5,300.00	new
Carlson Schl of Mgmt	IBUS 3002 Acct. 3001: Managerial Accounting in Argentina	Travel/Lodging/Transport	Flat	\$5,000.00	\$5,300.00	6.00%
Carlson Schl of Mgmt	IBUS 3010 Intro to Entrepreneurship	Travel/Lodging/Transport	Flat	\$5,000.00	\$5,100.00	2.00%
Carlson Schl of Mgmt	IBUS 3021 Human Res. Mgmt. in Australia	Travel/Lodging/Transport	Flat	\$5,100.00	\$5,300.00	3.92%
Carlson Schl of Mgmt	IBUS 3033W Business Communication in India	Travel/Lodging/Transport	Flat	\$5,100.00	\$5,100.00	0.00%
Carlson Schl of Mgmt	IBUS 3080 Costa Rica Program	Travel/Lodging/Transport	Flat	\$4,400.00	\$4,400.00	0.00%
Carlson Schl of Mgmt	IBUS 3700 London School of Economics Administrative Fee	Service	Flat	\$750.00	\$750.00	0.00%
Carlson Schl of Mgmt	IBUS 3700 London School of Economics Tuition	Tuition	Flat	\$2,037.00	\$2,250.00	10.46%
Carlson Schl of Mgmt	IBUS 4010 Mgmt of Technology in the Middle East	Travel/Lodging/Transport	Flat	\$5,500.00	\$5,500.00	0.00%
Carlson Schl of Mgmt	IBUS 4050 Managing Innov and Change in Brazil	Travel/Lodging/Transport	Flat	\$5,200.00	\$5,200.00	0.00%
Carlson Schl of Mgmt	IBUS 4082W Brand Management in Italy	Travel/Lodging/Transport	Flat	\$5,000.00	\$5,200.00	4.00%
Carlson Schl of Mgmt	IBUS 5090 Independent Study	Travel/Lodging/Transport	Flat	\$5,500.00	\$5,500.00	0.00%
Carlson Schl of Mgmt	IBUS 5100 CIMBA Semester Program	Program	Flat	\$1,000.00	\$1,000.00	0.00%
Carlson Schl of Mgmt	IBUS 5100 CIMBA Summer Program	Program	Flat	\$750.00	\$750.00	0.00%
Carlson Schl of Mgmt	IBUS 5101 Copenhagen Summer Undergrad Program	Travel/Lodging/Transport	Flat	\$1,500.00	\$1,500.00	0.00%
Carlson Schl of Mgmt	IBUS 5102 Vienna Seminar	Travel/Lodging/Transport	Flat	\$1,800.00	\$1,800.00	0.00%
Carlson Schl of Mgmt	IBUS 5103 Norway Summer Undergrad Program	Travel/Lodging/Transport	Flat	\$1,500.00	\$1,500.00	0.00%
Carlson Schl of Mgmt	IBUS 5110 Costa Rica Program	Travel/Lodging/Transport	Flat	\$2,100.00	\$2,250.00	7.14%
Carlson Schl of Mgmt	IBUS 5120 Global Business Practicum in Central/Eastern Europe	Travel/Lodging/Transport	Flat	\$2,250.00	\$2,400.00	6.67%
Carlson Schl of Mgmt	IBUS 5130 France Summer Program	Travel/Lodging/Transport	Flat	\$1,500.00	\$1,500.00	0.00%
Carlson Schl of Mgmt	IBUS 5140 Vienna Summer Graduate Program	Travel/Lodging/Transport	Flat	\$1,800.00	\$1,800.00	0.00%
Carlson Schl of Mgmt	IBUS 5150 Managing in a Global Environment in India	Travel/Lodging/Transport	Flat	\$2,400.00	\$2,400.00	0.00%
Carlson Schl of Mgmt	IBUS 5170 Global Business Practicum Northern China	Travel/Lodging/Transport	Flat	\$2,250.00	\$2,400.00	6.67%
Carlson Schl of Mgmt	IBUS 5171 Global Business Practicum in Southern China	Travel/Lodging/Transport	Flat	\$2,100.00	\$2,500.00	19.05%
Carlson Schl of Mgmt	IBUS 5172 Global Business Practicum in South America	Travel/Lodging/Transport	Flat	\$2,400.00	\$2,500.00	4.17%
Carlson Schl of Mgmt	IBUS 5190 Doing Business in Brazil	Travel/Lodging/Transport	Flat	\$2,400.00	\$2,500.00	4.17%
Carlson Schl of Mgmt	IBUS 5200 Program Fee for Carlson Global Institute Exchange Programs	Program	Flat	\$2,500.00	\$2,500.00	0.00%
Carlson Schl of Mgmt	IBUS 5200 Semester Exchange Undergraduate	Tuition	Flat	\$6,529.00	\$7,029.00	7.66%
Carlson Schl of Mgmt	IBUS 5300 Study Abroad Graduate Exchange Tuition	Tuition	PerCredit	\$1,236.00	\$1,270.00	2.75%
Carlson Schl of Mgmt	IBUS 5301 Copenhagen Summer Graduate Program	Travel/Lodging/Transport	Flat	\$1,500.00	\$1,500.00	0.00%
Carlson Schl of Mgmt	IBUS 6316 Sustainability and Cooperative Advantage in Scandinavia	Travel/Lodging/Transport	Flat	\$2,600.00	\$2,800.00	7.69%
Carlson Schl of Mgmt	IBUS 6400 Global Discovery China	Travel/Lodging/Transport	Flat	\$1,800.00	\$1,450.00	-19.44%
Carlson Schl of Mgmt	IBUS 6400 Global Discovery Argentina/Chile	Travel/Lodging/Transport	Flat	\$0.00	\$1,450.00	new
Carlson Schl of Mgmt	IBUS 6400 Global Discovery OAE/Oman Sec. 081	Travel/Lodging/Transport	Flat	\$1,800.00	\$1,450.00	-19.44%
Carlson Schl of Mgmt	IBUS 6997 Global Valuation Lab in China - MILI	Travel/Lodging/Transport	Flat	\$0.00	\$2,500.00	new
Carlson Schl of Mgmt	IBUS Shanghai Summer Graduate Program	Travel/Lodging/Transport	Flat	\$0.00	\$1,800.00	new
Carlson Schl of Mgmt	IBUS Shanghai Summer Undergrad Program	Travel/Lodging/Transport	Flat	\$0.00	\$1,800.00	new
Col of Biological Sci	Biology Colloquium	Travel/Lodging/Transport	Flat	\$5.00	\$5.00	0.00%
Col of Biological Sci	Flowering Plant Diversity	Travel/Lodging/Transport	Flat	\$23.50	\$23.50	0.00%
Col of Biological Sci	Food/Lodging/Transportation - Itasca	Travel/Lodging/Transport	Flat	\$250.00	\$250.00	0.00%
Col of Biological Sci	Itasca Transportation	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Biological Sci	Lab Consumables CBS	Consumable Materials	Flat	\$87.25	\$87.25	0.00%
Col of Biological Sci	Lab Consumables Fee-Nature of Life (Itasca)	Consumable Materials	Flat	\$30.00	\$30.00	0.00%

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Biological Sci	Minnesota Flora	Travel/Lodging/Transport	Flat	\$15.50	\$15.50	0.00%
Col of Biological Sci	Undergraduate Seminar in Biology	Consumable Materials	Flat	\$87.25	\$87.25	0.00%
Col of Continuing Ed	College in the Schools TC	Tuition	Flat	\$145.00	\$145.00	0.00%
Col of Continuing Ed	Intensive English Program Tier 1	Program	Flat	\$785.00	\$785.00	0.00%
Col of Continuing Ed	Intensive English Program Tier 2	Program	Flat	\$1,100.00	\$1,100.00	0.00%
Col of Continuing Ed	Intensive English Program Tier 3	Program	Flat	\$1,570.00	\$1,570.00	0.00%
Col of Continuing Ed	Intensive English Program Tier 4	Program	Flat	\$2,200.00	\$2,200.00	0.00%
Col of Continuing Ed	MELP/TOEFL	Program	Flat	\$590.00	\$590.00	0.00%
Col of Continuing Ed	MLS Directed Studies - Sr Citizens	Tuition	Flat	\$1,167.67	\$1,167.67	0.00%
Col of Continuing Ed	Nanotechnology Lab	Access/Rent/Usage/Own	Flat	\$500.00	\$500.00	0.00%
Col of Continuing Ed	TRIN Proficiency	Exam/Assessment	Flat	\$40.00	\$40.00	0.00%
Col of Continuing Ed	TRIN Zero Credit	Program	Flat	\$600.00	\$600.00	0.00%
Col of Design	Advanced Design Materials Topic	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Col of Design	Apparel Assembly	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Design	Apparel Assembly	Access/Rent/Usage/Own	Flat	\$0.00	\$30.00	new
Col of Design	Architecture & Ecology	Travel/Lodging/Transport	Flat	\$30.00	\$18.00	-40.00%
Col of Design	Architecture in Watercolor	Consumable Materials	Flat	\$0.00	\$30.00	new
Col of Design	Color & Form	Consumable Materials	Flat	\$75.00	\$85.00	13.33%
Col of Design	Creative Problem Solving	Exam/Assessment	Flat	\$30.00	\$30.00	0.00%
Col of Design	Creativity, Idea Generation, and Innovation	Exam/Assessment	Flat	\$10.00	\$10.00	0.00%
Col of Design	Creativity, Idea Generation, Innovation	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%
Col of Design	Design and Food	Consumable Materials	Flat	\$40.00	\$45.00	12.50%
Col of Design	Design Fundamentals I	Consumable Materials	Flat	\$25.00	\$15.00	-40.00%
Col of Design	Design Fundamentals II	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Design	Design Studio I, III, IV	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Design	Design Studio II, V	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Design	Design Studio II, V	Service	Flat	\$25.00	\$25.00	0.00%
Col of Design	Design Workshops (range)	Consumable Materials & Personnel	Flat	\$20.00 - \$75.00	\$20.00 - \$75.00	0.00%
Col of Design	Drawing and Design	Consumable Materials	Flat	\$5.00	\$5.00	0.00%
Col of Design	Drawing and Design	Personnel	Flat	\$20.00	\$20.00	0.00%
Col of Design	Ecological Design	Travel/Lodging/Transport	Flat	\$275.00	\$275.00	0.00%
Col of Design	Environmental Design	Service	Flat	\$80.00	\$80.00	0.00%
Col of Design	Environmental Technology	Personnel	Flat	\$0.00	\$10.00	new
Col of Design	Fashion: Trends and Communication	Consumable Materials	Flat	\$0.00	\$10.00	new
Col of Design	Graduate Architecture Design V	Personnel	Flat	\$0.00	\$75.00	new
Col of Design	Graduate Architecture Design V	Travel/Lodging/Transport/Room	Flat	\$300.00	\$300.00	0.00%
Col of Design	Holistic Landscape Ecology and Bioregional Practice	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Design	Housing & Social Environment	Travel/Lodging/Transport	Flat	\$5.00	\$5.00	0.00%
Col of Design	Housing and the Social Environment	Service	Flat	\$5.00	\$5.00	0.00%
Col of Design	Housing and the Social Environment	Travel/Lodging/Transport	Flat	\$5.00	\$5.00	0.00%
Col of Design	Land & Dwelling	Travel/Lodging/Transport	Flat	\$320.00	\$370.00	15.63%
Col of Design	Landscape Analysis Workshop	Travel/Lodging/Transport	Flat	\$575.00	\$575.00	0.00%
Col of Design	Landscape Spaces	Consumable Materials	Flat	\$20.00	\$15.00	-25.00%
Col of Design	Photography	Consumable Materials	Flat	\$45.00	\$45.00	0.00%
Col of Design	Plants in Design	Travel/Lodging/Transport	Flat	\$0.00	\$370.00	new
Col of Design	Product Development: Softlines	Consumable Materials	Flat	\$20.00	\$25.00	25.00%
Col of Design	Product Development: Softlines	Travel/Lodging/Transport	Flat	\$10.00	\$5.00	-50.00%
Col of Design	Product Form and Model Making	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Design	Regional Land Planning	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Design	Surface Fabric	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Col of Design	Technology 1: Structures for Building	Travel/Lodging/Transport	Flat	\$0.00	\$20.00	new
Col of Design	Technology 2: Intro to Building Technology	Travel/Lodging/Transport	Flat	\$0.00	\$20.00	new
Col of Design	Technology 4: Building Structural Systems	Travel/Lodging/Transport	Flat	\$0.00	\$20.00	new
Col of Design	Text & Image	Consumable Materials	Flat	\$70.00	\$70.00	0.00%
Col of Design	Textile Analysis	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Design	Topics in Design: Furniture Design: Practice	Consumable Materials	Flat	\$0.00	\$165.00	new
Col of Design	Toy Production & Design	Consumable Materials	Flat	\$210.00	\$210.00	0.00%
Col of Design	Type Design	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Design	Urban Form Concepts	Travel/Lodging/Transport	Flat	\$320.00	\$320.00	0.00%
Col of Design	Urban Options Studio	Travel/Lodging/Transport	Flat	\$320.00	\$350.00	9.38%
Col of Ed & Human Devel	Assessment in Early Childhood Testing Materials	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Ed & Human Devel	Assessment Materials	Exam/Assessment	Flat	\$10.00	\$15.00	50.00%

University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Ed & Human Devel	Biomechanics Equipment	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.00%
Col of Ed & Human Devel	Bowling fee	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.00%
Col of Ed & Human Devel	Creating Identities Through Art and Performance	Consumable Materials	Flat	\$20.00	\$15.00	-25.00%
Col of Ed & Human Devel	Cultural Assessment	Exam/Assessment	Variable	\$26.00 - \$50.00	\$26.00 - \$50.00	0.00%
Col of Ed & Human Devel	Exercise Physiology Equipment	Access/Rent/Usage/Own	Flat	\$110.00	\$110.00	0.00%
Col of Ed & Human Devel	Experiential Learning	Personnel	Flat	\$15.00	\$17.00	13.33%
Col of Ed & Human Devel	Golf Facilities Use Fee	Access/Rent/Usage/Own	Flat	\$0.00	\$75.00	new
Col of Ed & Human Devel	Horse Riding stable fee	Access/Rent/Usage/Own	Flat	\$200.00	\$200.00	0.00%
Col of Ed & Human Devel	Human Anatomy for Kinesiology Equipment & Cadaver Lab usage fee	Access/Rent/Usage/Own	Flat	\$30.00	\$30.00	0.00%
Col of Ed & Human Devel	Human Physiology Equipment	Access/Rent/Usage/Own	Flat	\$30.00	\$30.00	0.00%
Col of Ed & Human Devel	Lab Supplies for Human Anatomy and Physiology	Consumable Materials	Flat	\$20.00	\$15.00	-25.00%
Col of Ed & Human Devel	New York Summer Internship program	Tuition	Flat	\$5,384.00	\$5,445.00	1.13%
Col of Ed & Human Devel	Office of Professional Development (OPD) Alternative Pathways Tier 2	Tuition	PerCredit	\$0.00	\$533.33	new
Col of Ed & Human Devel	Office of Professional Development (OPD) Alternative Pathways Tier 3	Tuition	PerCredit	\$0.00	\$640.00	new
Col of Ed & Human Devel	Office of Professional Development (OPD) Alternative Pathways Tier 4	Tuition	PerCredit	\$0.00	\$800.00	new
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Conference Rate	Tuition	Flat	\$105.00	\$105.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Prof. Dev. Tier 1	Tuition	PerCredit	\$350.00	\$350.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Prof Dev. Tier 2	Tuition	PerCredit	\$400.00	\$400.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Prof Dev. Tier 3	Tuition	PerCredit	\$500.00	\$500.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Prof Dev. Tier 4	Tuition	PerCredit	\$600.00	\$600.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Practitioner Prof Dev Tier 5	Tuition	PerCredit	\$775.00	\$775.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Service Fee	Service	Flat	\$30.00	\$30.00	0.00%
Col of Ed & Human Devel	Office of Professional Development (OPD) Technology Fee	Service	Flat	\$65.00	\$65.00	0.00%
Col of Ed & Human Devel	Orientation to Leisure & Recreation field trip	Travel/Lodging/Transport	Flat	\$16.00	\$16.00	0.00%
Col of Ed & Human Devel	Outdoor Recreation & Camp Leadership field trip	Travel/Lodging/Transport	Flat	\$195.00	\$195.00	0.00%
Col of Ed & Human Devel	Outdoor Recreation Special Topics Activities Fee	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Ed & Human Devel	PE Equipment Fee Tier 1	Access/Rent/Usage/Own	Flat	\$2.00	\$2.00	0.00%
Col of Ed & Human Devel	PE Equipment Fee Tier 3	Access/Rent/Usage/Own	Flat	\$5.00	\$5.00	0.00%
Col of Ed & Human Devel	PE Equipment Fee Tier 7	Access/Rent/Usage/Own	Flat	\$25.00	\$25.00	0.00%
Col of Ed & Human Devel	PE Fee Tier 6 - Lifeguards	Personnel	Flat	\$24.00	\$24.00	0.00%
Col of Ed & Human Devel	Personality Assessment	Exam/Assessment	Flat	\$70.00	\$72.00	2.86%
Col of Ed & Human Devel	Photography Supplies	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Ed & Human Devel	Prevent Athletic Injuries Course Materials	Consumable Materials	Flat	\$7.00	\$10.00	42.86%
Col of Ed & Human Devel	PSTL Algebra Software & Text	Consumable Materials	Flat	\$90.00	\$90.00	0.00%
Col of Ed & Human Devel	Race Entry Fee & Endurance Testing	Service	Flat	\$40.00	\$100.00	150.00%
Col of Ed & Human Devel	School Psych Resource & Assessment Protocols 2nd and 3rd yr students	Access/Rent/Usage/Own	Flat	\$45.00	\$45.00	0.00%
Col of Ed & Human Devel	Scuba facilities	Access/Rent/Usage/Own	Flat	\$125.00	\$105.00	-16.00%
Col of Ed & Human Devel	Skiing/Snowboarding	Access/Rent/Usage/Own	Flat	\$110.00	\$110.00	0.00%
Col of Ed & Human Devel	Social Work Fieldwork	Service	PerCredit	\$15.00	\$17.00	13.33%
Col of Ed & Human Devel	Student Teaching Equipment Fee	Access/Rent/Usage/Own	Flat	\$8.00	\$8.00	0.00%
Col of Ed & Human Devel	Teaching Elem School PE	Access/Rent/Usage/Own	Flat	\$10.00	\$10.00	0.00%
Col of Ed & Human Devel	Tennis Coaching Materials Fee	Consumable Materials	Flat	\$8.00	\$8.00	0.00%
Col of Ed & Human Devel	Testing/Intervention Materials	Access/Rent/Usage/Own	Flat	\$80.00	\$80.00	0.00%
Col of Ed & Human Devel	Wilderness & Adventure Educ travel	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Ed & Human Devel	Youth Studies Field Trip	Travel/Lodging/Transport	Flat	\$10.00	\$10.00	0.00%
Col of Ed & Human Devel	Youth Studies Theatre Activities	Access/Rent/Usage/Own	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Adv Plant Propagation	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Agroforestry Field Trip	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Agronomy & Plant Genetics / lab supplies	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Agronomy Special Topics	Travel/Lodging/Transport	Flat	\$150.00	\$150.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Animal Science Field Trip	Travel/Lodging/Transport	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Animal Science Transportation & Lab Fee	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Animal Science Transportation & Lab Fee	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Applied Dairy Nutrition / hands-on experience w/software used by dairy industry	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Aquatic Insects	Consumable Materials	Flat	\$32.00	\$32.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Biocomposites & Biomass Energy	Consumable Materials	Flat	\$0.00	\$15.00	new



## University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 1	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 2	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 3	Consumable Materials	Flat	\$21.00	\$21.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 4	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 5	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables 6	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Consumables7	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Field Trips 1	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Bioproducts & Biosystems Engineering Field Trips 2	Travel/Lodging/Transport	Flat	\$75.00	\$75.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Companion & Wild Species Reproduction	Consumable Materials	Flat	\$0.00	\$35.00	new
Col of Food,Ag & Nat Rsrc Sci	Consumables for FSCN 5312	Consumable Materials	Flat	\$60.00	\$85.00	41.67%
Col of Food,Ag & Nat Rsrc Sci	Crops, Environment, & Society	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Dairy Cattle Judging	Travel/Lodging/Transport	Flat	\$110.00	\$110.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Dietetics	Personnel	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Consumables / FSCN 4312 Food Analysis	Consumable Materials	Flat	\$110.00	\$85.00	-22.73%
Col of Food,Ag & Nat Rsrc Sci	ENT 5021 / Insect Taxonomy and Phylogeny	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	ENT 5025 / Field methods in Insect Taxonomy	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Entomology 4251	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Entomology Materials & Equipment Tier 1	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Environmental Change	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	ESPM Integrated Problem Solving	Travel/Lodging/Transport	Flat	\$0.00	\$6.00	new
Col of Food,Ag & Nat Rsrc Sci	Field Crops	Travel/Lodging/Transport	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Field Ecology Equipment	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Field Methods Transportation	Travel/Lodging/Transport	Flat	\$175.00	\$175.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Field Session Insurance	Insurance	Flat	\$36.00	\$36.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Field Silviculture	Travel/Lodging/Transport	Flat	\$60.00	\$60.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Field Timber Harvesting	Travel/Lodging/Transport	Flat	\$60.00	\$60.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	First-Year Colloquium / Student Learning Initiative / AGRO	Travel/Lodging/Transport	Flat	\$40.00	\$20.00	-50.00%
Col of Food,Ag & Nat Rsrc Sci	Fisheries & Wildlife in Wyoming	Travel/Lodging/Transport	Flat	\$350.00	\$375.00	7.14%
Col of Food,Ag & Nat Rsrc Sci	Food Science Consumables	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 2	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 2	Travel/Lodging/Transport	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 3	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 4	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 6	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Food Science Materials & Services Tier 9	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Forest Ecology	Consumable Materials	Flat	\$70.00	\$70.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Forestry Assessment & Modeling	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Forestry Field Session Tier 1	Travel/Lodging/Transport	Flat	\$65.00	\$65.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Forestry Field Session Tier 2	Travel/Lodging/Transport	Flat	\$70.00	\$70.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Forestry Field Trip	Travel/Lodging/Transport	Flat	\$45.00	\$45.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Horse Health Mgmt	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	HORT 1014 Edible Landscapes	Consumable Materials	Flat	\$5.00	\$5.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Horticulture Organic Food Field Trip	Travel/Lodging/Transport	Flat	\$10.00	\$10.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Horticulture Marketing Field Trip	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Ichthyology	Travel/Lodging/Transport	Flat	\$0.00	\$30.00	new
Col of Food,Ag & Nat Rsrc Sci	Important Plants/Habitats Field Methods Cloquet II	Travel/Lodging/Transport	Flat	\$368.00	\$426.00	15.76%
Col of Food,Ag & Nat Rsrc Sci	Important Plants/Habitats Field Methods Cloquet II	Travel/Lodging/Transport	Flat	\$538.00	\$538.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Important Plants/Habitats Field Methods Crookston	Travel/Lodging/Transport	Flat	\$766.00	\$766.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access Tier 2	Access/Rent/Usage/Own	Flat	\$125.00	\$125.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access / ANSC 4603 and ANSC 4613	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access / ANSC 4603 and ANSC 4613	Travel/Lodging/Transport	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access Tier 1	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access; field trip costs.	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access; field trip costs.	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access; transportation costs	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Live Animal Access; transportation costs	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Lodging / Meals at Summer Field Session held at Cloquet Forestry Center	Travel/Lodging/Transport	Flat	\$550.00	\$640.00	16.36%
Col of Food,Ag & Nat Rsrc Sci	Managing for Ecosystems: Silviculture	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Managing Recreational Lands	Travel/Lodging/Transport	Flat	\$17.00	\$17.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Molecular Biotechnology	Consumable Materials	Flat	\$250.00	\$250.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Northern Forest	Consumable Materials	Flat	\$21.00	\$21.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Northern Forests/Cloquet	Travel/Lodging/Transport	Flat	\$160.00	\$160.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Orientation & Information Systems / RRM	Travel/Lodging/Transport	Flat	\$65.00	\$65.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Ornithologyin Texas Travel Costs	Travel/Lodging/Transport	Flat	\$550.00	\$550.00	0.00%

University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Food,Ag & Nat Rsrc Sci	Plant Cytogenetics Lab	Consumable Materials	Flat	\$90.00	\$90.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Plant Food Systems	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Plant Genetics & Breeding	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Plant Pathology Fee	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Plant Production	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Plant Production	Travel/Lodging/Transport	Flat	\$0.00	\$34.00	new
Col of Food,Ag & Nat Rsrc Sci	Plant Propagation	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Public Garden Management	Travel/Lodging/Transport	Flat	\$0.00	\$42.00	new
Col of Food,Ag & Nat Rsrc Sci	Sensory Evaluation of Food Quality	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Soil Conservation & Land Use Management	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Soil Formation	Travel/Lodging/Transport	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Soil Science Field Trips	Travel/Lodging/Transport	Flat	\$51.00	\$51.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Student Learning Communities Initiative / Freshmen Orientation to ESPM	Travel/Lodging/Transport	Flat	\$55.00	\$55.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Student Learning Communities Initiative BBE	Travel/Lodging/Transport	Flat	\$60.00	\$65.00	8.33%
Col of Food,Ag & Nat Rsrc Sci	Orientation and Information Systems / FNRM 1001	Travel/Lodging/Transport	Flat	\$65.00	\$65.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Student Learning Communities Initiative FW	Travel/Lodging/Transport	Flat	\$55.00	\$55.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Swine field trips & care/maintenance	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Swine field trips & care/maintenance	Travel/Lodging/Transport	Flat	\$25.00	\$25.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 1 Horticulture Materials	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 2 Agronomy & Plant Genetics Materials	Consumable Materials	Flat	\$25.00	\$10.00	-60.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 3 Agronomy & Plant Genetics Materials	Consumable Materials	Flat	\$45.00	\$45.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 3 Horticulture Materials	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 3Horticulture Field Trip	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Tier 4 Horticulture Materials	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Horticulture Materials	Consumable Materials	Flat	\$200.00	\$200.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Timber Harvesting	Travel/Lodging/Transport	Flat	\$30.00	\$30.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Timber Harvesting & Road Planning	Travel/Lodging/Transport	Flat	\$60.00	\$60.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Usage fee / horses	Access/Rent/Usage/Own	Flat	\$150.00	\$150.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Vines & Wines	Consumable Materials	Flat	\$78.00	\$78.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Wetland Soils Fee	Travel/Lodging/Transport	Flat	\$55.00	\$55.00	0.00%
Col of Food,Ag & Nat Rsrc Sci	Wildlife Handling / Carlos Avery Wildlife Ctr., Forest Lake	Service	Flat	\$470.00	\$500.00	6.38%
Col of Food,Ag & Nat Rsrc Sci	Woody Herbs & Plants	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Liberal Arts	Anthropology-Archaeology Field School Summer Fee	Access/Rent/Usage/Own	Flat	\$31.50	\$35.00	11.11%
Col of Liberal Arts	Anthropology-Archaeology Field School Summer Fee	Travel/Lodging/Transport	Flat	\$283.00	\$295.00	4.24%
Col of Liberal Arts	Anthropology Fee - Tier 1	Access/Rent/Usage/Own	Flat	\$7.50	\$5.00	-33.33%
Col of Liberal Arts	Anthropology Fee - Tier 1	Consumable Materials	Flat	\$7.50	\$5.00	-33.33%
Col of Liberal Arts	Anthropology Fee - Tier 2	Access/Rent/Usage/Own	Flat	\$24.00	\$14.00	-41.67%
Col of Liberal Arts	Anthropology Fee - Tier 2	Consumable Materials	Flat	\$6.00	\$6.00	0.00%
Col of Liberal Arts	Anthropology Fee - Tier 3	Access/Rent/Usage/Own	Flat	\$30.00	\$24.00	-20.00%
Col of Liberal Arts	Anthropology Fee - Tier 3	Consumable Materials	Flat	\$30.00	\$36.00	20.00%
Col of Liberal Arts	ARTS - Art on Wheels	Consumable Materials	Flat	\$95.00	\$95.00	0.00%
Col of Liberal Arts	ARTS - Art on Wheels	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Body Electric & New Media	Consumable Materials	Flat	\$95.00	\$95.00	0.00%
Col of Liberal Arts	ARTS - Body Electric & New Media	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Tier 1	Consumable Materials	Flat	\$105.00	\$105.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Tier 1	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Tier 2	Consumable Materials	Flat	\$165.00	\$165.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Tier 2	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Tier 3	Consumable Materials	Flat	\$250.00	\$250.00	0.00%
Col of Liberal Arts	ARTS - Ceramics Variable	Consumable Materials	Variable	\$80.00 - \$160.00	\$80.00 - \$160.00	0.00%
Col of Liberal Arts	ARTS - Creative Thesis Photography	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Liberal Arts	ARTS - Digital Drawing	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Liberal Arts	ARTS - Digital Drawing	Personnel	Flat	\$50.00	\$50.00	0.00%
Col of Liberal Arts	ARTS - Drawing & Painting Tier 1	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Liberal Arts	ARTS - Drawing & Painting Tier 1	Personnel	Flat	\$20.00	\$20.00	0.00%
Col of Liberal Arts	ARTS - Drawing & Painting Tier 2	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ARTS - Drawing & Painting Tier 2	Personnel	Flat	\$60.00	\$60.00	0.00%
Col of Liberal Arts	ARTS - Electronic Media	Access/Rent/Usage/Own	Flat	\$45.00	\$45.00	0.00%
Col of Liberal Arts	ARTS - Electronic Media	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Electronic Media 8990/5990	Access/Rent/Usage/Own	Flat	\$20.00	\$20.00	0.00%
Col of Liberal Arts	ARTS - Electronic Media 8990/5990	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Exhibition Fee	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	ARTS - Foundry - Variable Rate	Consumable Materials	Variable	\$10.00 - \$50.00	\$10.00 - \$50.00	0.00%
Col of Liberal Arts	ARTS - NYC Contemporary Art World Workshop	Confirmation/Deposit	Flat	\$300.00	\$300.00	0.00%

## University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Liberal Arts	ARTS - NYC Contemporary Art World Workshop	Travel/Lodging/Transport	Flat	\$2,003.00	\$2,003.00	0.00%
Col of Liberal Arts	ARTS - NYC Contemporary Art World Workshop	Tuition	Flat	\$504.00	\$504.00	0.00%
Col of Liberal Arts	ARTS - Photography - Tier 1	Consumable Materials	Flat	\$55.00	\$55.00	0.00%
Col of Liberal Arts	ARTS - Photography - Tier 1	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Photography - Tier 2	Consumable Materials	Flat	\$60.00	\$60.00	0.00%
Col of Liberal Arts	ARTS - Photography - Tier 2	Personnel	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ARTS - Photography Independent Study	Consumable Materials	Flat	\$80.00	\$80.00	0.00%
Col of Liberal Arts	ARTS - Printmaking Tier 1	Consumable Materials	Flat	\$95.00	\$95.00	0.00%
Col of Liberal Arts	ARTS - Printmaking Tier 1	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Printmaking Tier 2	Consumable Materials	Flat	\$120.00	\$120.00	0.00%
Col of Liberal Arts	ARTS - Printmaking Tier 2	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Sculpture - Tier 1	Consumable Materials	Flat	\$80.00	\$80.00	0.00%
Col of Liberal Arts	ARTS - Sculpture - Tier 1	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Sculpture - Tier 2	Consumable Materials	Flat	\$145.00	\$145.00	0.00%
Col of Liberal Arts	ARTS - Sculpture - Tier 2	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Sculpture - Variable	Consumable Materials	Variable	\$25.00 - \$125.00	\$25.00 - \$125.00	0.00%
Col of Liberal Arts	ARTS - Sound Art	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Liberal Arts	ARTS - Studio Arts	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	ARTS - Studio Arts	Personnel	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	ARTS - Studio Arts Workshop - Variable	Consumable Materials	Variable	\$12.00 - \$500.00	\$12.00 - \$500.00	0.00%
Col of Liberal Arts	ARTS BFA/MFA Exhibition	Consumable Materials	Variable	\$10.00 - \$40.00	\$10.00 - \$40.00	0.00%
Col of Liberal Arts	ARTS- Digital Toolbox 1490 Spring	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Liberal Arts	ARTS- Digital Toolbox 1490 Spring	Personnel	Flat	\$75.00	\$75.00	0.00%
Col of Liberal Arts	ARTS Freshman Seminar	Personnel	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ARTS Freshman Seminar	Travel/Lodging/Transport	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ARTS- Graphic Novel 1490 Fall	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ARTS- Graphic Novel 1490 Fall	Personnel	Flat	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Comm Studies - Tier 1	Consumable Materials	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	Comm Studies - Tier 2	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	Dance Accompanist Tier 1	Personnel	Flat	\$40.00	\$40.00	0.00%
Col of Liberal Arts	Dance Accompanist Tier 2	Personnel	Flat	\$70.00	\$70.00	0.00%
Col of Liberal Arts	Dance Accompanist Tier 3	Personnel	Flat	\$80.00	\$80.00	0.00%
Col of Liberal Arts	Dance Accompanist Tier 4	Personnel	Flat	\$90.00	\$90.00	0.00%
Col of Liberal Arts	Global Leadership	Confirmation/Deposit	Flat	\$250.00	\$250.00	0.00%
Col of Liberal Arts	Global Leadership	Travel/Lodging/Transport	Flat	\$126.00	\$126.00	0.00%
Col of Liberal Arts	HECUA - Internship	Tuition	PerCredit	\$405.00	\$405.00	0.00%
Col of Liberal Arts	HECUA - Program Fee (flat rate in 2013)	Tuition	PerCredit	\$493.75	\$493.75	0.00%
Col of Liberal Arts	HECUA - Program with Optional Internship	Tuition	PerCredit	\$582.50	\$582.50	0.00%
Col of Liberal Arts	HECUA - Summer Internship - Civil Rights	Tuition	Flat	\$400.00	\$400.00	0.00%
Col of Liberal Arts	HECUA - Summer Program - Civil Rights	Travel/Lodging/Transport	Flat	\$1,393.00	\$1,493.00	7.18%
Col of Liberal Arts	HECUA - Summer Program - Civil Rights	Tuition	Flat	\$1,807.00	\$1,807.00	0.00%
Col of Liberal Arts	Interdept Study - Career Plan	Exam/Assessment	Flat	\$45.00	\$45.00	0.00%
Col of Liberal Arts	Interdept Study - Major & Career Exploration	Exam/Assessment	Flat	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Journalism/Mass Communications Digital Lab	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	Language & Food	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Lives Worth Living - 1 Week Option	Confirmation/Deposit	Flat	\$200.00	\$250.00	25.00%
Col of Liberal Arts	Lives Worth Living - 1 Week Option	Tuition	Flat	\$700.00	\$750.00	7.14%
Col of Liberal Arts	Lives Worth Living - 4 Week Option	Confirmation/Deposit	Flat	\$500.00	\$500.00	0.00%
Col of Liberal Arts	Lives Worth Living - 4 Week Option	Travel/Lodging/Transport	Flat	\$175.00	\$400.00	128.57%
Col of Liberal Arts	Lives Worth Living - 4 Week Option	Tuition	Flat	\$1,625.00	\$1,400.00	-13.85%
Col of Liberal Arts	Music - Applied Music Lessons - Elective	Individual Instruction	PerCredit	\$175.00	\$175.00	0.00%
Col of Liberal Arts	Music - Applied Music Lessons - Majors	Individual Instruction	PerCredit	\$55.00	\$55.00	0.00%
Col of Liberal Arts	Music - Applied Music Lessons - Music Education	Individual Instruction	PerCredit	\$110.00	\$110.00	0.00%
Col of Liberal Arts	Music - Applied Music Lessons - Secondary	Individual Instruction	PerCredit	\$80.00	\$80.00	0.00%
Col of Liberal Arts	Music - Piano Course Fee	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Music Education	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Music Scores for Ensembles	Access/Rent/Usage/Own	Flat	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Nash Gallery Exhibition	Travel/Lodging/Transport	Flat	\$6.00	\$6.00	0.00%
Col of Liberal Arts	SLHS - Clinical Education	Access/Rent/Usage/Own	PerCredit	\$3.00	\$3.00	0.00%
Col of Liberal Arts	SLHS - Clinical Education	Consumable Materials	PerCredit	\$10.50	\$10.50	0.00%
Col of Liberal Arts	SLHS - Clinical Education	Service	PerCredit	\$1.50	\$1.50	0.00%
Col of Liberal Arts	Spanish - Latino Immigration	Consumable Materials	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	Spanish - Latino Immigration	Personnel	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	Spanish - Latino Immigration	Service	Flat	\$5.00	\$5.00	0.00%
Col of Liberal Arts	Theatre Arts - Accompanist - BFA	Personnel	Flat	\$70.00	\$70.00	0.00%

## University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Liberal Arts	Theatre Arts - Acting for Camera	Access/Rent/Usage/Own	Flat	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Theatre Arts - Acting for Camera	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Theatre Arts - BFA Collaboration	Access/Rent/Usage/Own	Flat	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Theatre Arts - Bouffon	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Liberal Arts	Theatre Arts - Circus	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Theatre Arts - Collaboration	Access/Rent/Usage/Own	Flat	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Theatre Arts - Costume	Consumable Materials	Flat	\$175.00	\$175.00	0.00%
Col of Liberal Arts	Theatre Arts - Intro	Travel/Lodging/Transport	Flat	\$10.00	\$10.00	0.00%
Col of Liberal Arts	Theatre Arts - Intro	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Liberal Arts	Theatre Arts - Makeup	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Col of Liberal Arts	Theatre Arts - Puppetry	Consumable Materials	Flat	\$45.00	\$45.00	0.00%
Col of Liberal Arts	Theatre Arts - Seminar	Travel/Lodging/Transport	Flat	\$125.00	\$125.00	0.00%
Col of Liberal Arts	Theatre Arts - Stage Materials	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Col of Liberal Arts	Theatre Arts - Walker Art Center	Travel/Lodging/Transport	Flat	\$40.00	\$40.00	0.00%
Col of Pharmacy	APPE Germany - TC	Travel/Lodging/Transport	Flat	\$2,700.00	\$3,500.00	29.63%
Col of Pharmacy	APPE Germany - UMD	Travel/Lodging/Transport	Flat	\$2,700.00	\$3,500.00	29.63%
Col of Pharmacy	PHARM 1002 Online Exam Proctor Fee	E-Learn	Flat	\$43.00	\$43.00	0.00%
Col of Pharmacy	PHARM 1003 Online Exam Proctor Fee	E-Learn	Flat	\$70.00	\$70.00	0.00%
Col of Pharmacy	PHARM 1004 Online Exam Proctor Fee	E-Learn	Flat	\$52.50	\$52.50	0.00%
Col of Sci & Engineering	Aerospace Design Problems	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	Aerospace Vehicle Design	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 1	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 2	Consumable Materials	Flat	\$30.00	\$30.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 3	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 4	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 5	Consumable Materials	Flat	\$15.00	\$15.00	0.00%
Col of Sci & Engineering	Biomed Engineering Lab 6	Consumable Materials	Flat	\$20.00	\$45.00	125.00%
Col of Sci & Engineering	Biomed Engineering Lab 7	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	Biomedical Engineering Tissue Engineering Course 8	Consumable Materials	Flat	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	BMEN 4910 section 1 - MDC Prototyping	Consumable Materials	Flat	\$0.00	\$100.00	new
Col of Sci & Engineering	CE 3541 Environmental Lab	Consumable Materials	Flat	\$0.00	\$53.00	new
Col of Sci & Engineering	CE 4502 Water Treatment	Travel/Lodging/Transport	Flat	\$3.50	\$5.00	42.86%
Col of Sci & Engineering	CE 5542 Experimental Methods in Environmental Eng.	Consumable Materials	Flat	\$0.00	\$53.00	new
Col of Sci & Engineering	CE 5311 Geomechanics	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Col of Sci & Engineering	CEMS Lab Fe CHEN 3401	Consumable Materials	Flat	\$60.00	\$60.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee CHEN 4401	Consumable Materials	Flat	\$110.00	\$110.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee CHEN 8112	Access/Rent/Usage/Own	Flat	\$66.00	\$66.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee MATS 2002	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee MATS 3801	Access/Rent/Usage/Own	Flat	\$200.00	\$200.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee MATS 3851	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee MATS 4221	Access/Rent/Usage/Own	Flat	\$90.00	\$90.00	0.00%
Col of Sci & Engineering	CEMS Lab Fee MATS 5517	Access/Rent/Usage/Own	Flat	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	CHEM 1017 - Chemistry Lab Fee	Consumable Materials	Flat	\$56.00	\$57.00	1.79%
Col of Sci & Engineering	CHEM 1065 - Chemistry Lab Fee	Consumable Materials	Flat	\$54.00	\$55.00	1.85%
Col of Sci & Engineering	CHEM 1066 - Chemistry Lab Fee	Consumable Materials	Flat	\$52.00	\$54.00	3.85%
Col of Sci & Engineering	CHEM 1075H - Chemistry Lab Fee	Consumable Materials	Flat	\$54.00	\$56.00	3.70%
Col of Sci & Engineering	CHEM 1076H - Chemistry Lab Fee	Consumable Materials	Flat	\$50.00	\$60.00	20.00%
Col of Sci & Engineering	CHEM 2111 - Chemistry Lab Fee	Consumable Materials	Flat	\$64.00	\$61.00	-4.69%
Col of Sci & Engineering	CHEM 2121 - Chemistry Lab Fee	Consumable Materials	Flat	\$57.00	\$77.00	35.09%
Col of Sci & Engineering	CHEM 2311 - Chemistry Lab Fee	Consumable Materials	Flat	\$85.00	\$75.00	-11.76%
Col of Sci & Engineering	CHEM 2312H - Chemistry Lab Fee	Consumable Materials	Flat	\$159.00	\$182.00	14.47%
Col of Sci & Engineering	CHEM 4111W - Chemistry Lab Fee	Consumable Materials	Flat	\$87.00	\$81.00	-6.90%
Col of Sci & Engineering	CHEM 4223W - Polymer Chemistry Lab Fee	Consumable Materials	Flat	\$92.00	\$82.00	-10.87%
Col of Sci & Engineering	CHEM 4311W - Chemistry Lab Fee	Consumable Materials	Flat	\$109.00	\$126.00	15.60%
Col of Sci & Engineering	CHEM 4511W - Chemistry Lab Fee	Consumable Materials	Flat	\$60.00	\$124.00	106.67%
Col of Sci & Engineering	CHEM 4711W - Chemistry Lab Fee	Consumable Materials	Flat	\$144.00	\$132.00	-8.33%
Col of Sci & Engineering	CHEM 8153 - Chemistry Lab Fee	Consumable Materials	Flat	\$66.00	\$49.00	-25.76%
Col of Sci & Engineering	CHEN 4223 - Polymer Chemistry Lab Fee	Consumable Materials	Flat	\$92.00	\$82.00	-10.87%
Col of Sci & Engineering	Civil Eng - Roch Mechanics	Consumable Materials	Flat	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	Civil Eng - Steel/Concrete	Access/Rent/Usage/Own	Flat	\$65.50	\$65.50	0.00%
Col of Sci & Engineering	Civil Eng - Sustainable Devel	Service	Flat	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	CSI 1002 International Fee (range)	Travel/Lodging/Transport	Flat	\$0.00	\$1,495 - \$3,495	new
Col of Sci & Engineering	Environmental Issues Solutions	Consumable Materials	Flat	\$53.00	\$53.00	0.00%

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Col of Sci & Engineering	ESCI 1901 Field Trips	Travel/Lodging/Transport	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	ESCI 2201 Field Trip	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	ESCI 2203 Lab	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	ESCI 2302 Field Trip	Travel/Lodging/Transport	Flat	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	ESCI 3911 Field Camp Intro	Travel/Lodging/Transport	Flat	\$1,300.00	\$1,350.00	3.85%
Col of Sci & Engineering	ESCI 4501 Field Trip	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	ESCI 4702 Field Trip	Travel/Lodging/Transport	Flat	\$180.00	\$180.00	0.00%
Col of Sci & Engineering	ESCI 4703 Glacial Field Trips	Travel/Lodging/Transport	Flat	\$80.00	\$80.00	0.00%
Col of Sci & Engineering	ESCI 4911 Field Camp Advanced	Travel/Lodging/Transport	Flat	\$950.00	\$1,000.00	5.26%
Col of Sci & Engineering	ESCI 4971W Field Camp Hydrogeo	Travel/Lodging/Transport	Flat	\$950.00	\$950.00	0.00%
Col of Sci & Engineering	ESCI 5971 Field Camp Hydrogeo	Travel/Lodging/Transport	Flat	\$950.00	\$950.00	0.00%
Col of Sci & Engineering	MATS 4223 - Polymer Chemistry Lab Fee	Consumable Materials	Flat	\$92.00	\$82.00	-10.87%
Col of Sci & Engineering	Mechanical Engineering - Aerosol Lab - ME 5133	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Computer Assisted Product Realization Lab	Consumable Materials	Flat	\$0.00	\$40.00	new
Col of Sci & Engineering	Mechanical Engineering - Design & Manufac - ME 3221	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Design Projects - ME 4054W	Consumable Materials	Flat	\$66.00	\$66.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Energy Con Sys Lab - ME 4431W	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Fluid Power Control - ME 4232	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Measurements Lab - ME4031W	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Mot Con Lab - ME 4231	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Robot Course - ME 2011	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Stress Analysis, Sensing, and Transducers - ME 5247	Consumable Materials	Flat	\$0.00	\$40.00	new
Col of Sci & Engineering	Mechanical Engineering - Therm Envir Eng Lab - ME	Consumable Materials	Flat	\$0.00	\$40.00	new
Col of Sci & Engineering	Mechanical Engineering - Thermal Engr Lab - ME 4331	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Mechanical Engineering - Vibration Eng Lab - ME 4233	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Col of Sci & Engineering	Software Engineering Offsite	Program	Flat	\$4,500.00	\$4,500.00	0.00%
Col of Sci & Engineering	Study Abroad - Israel/Jordan - MOT	Travel/Lodging/Transport	Flat	\$5,610.00	\$5,000.00	-10.87%
Col of Sci & Engineering	UNITE Fee - Section 881	E-Learn	PerCredit	\$100.00	\$100.00	0.00%
Col of Sci & Engineering	UNITE Fee - Sections 883 & 885	E-Learn	PerCredit	\$100.00	\$100.00	0.00%
Col of Veterinary Med	Equine Reproductive Management	Travel/Lodging/Transport	Flat	\$50.00	\$50.00	0.00%
Col of Veterinary Med	General Microbiology	Consumable Materials	Flat	\$90.00	\$90.00	0.00%
Col of Veterinary Med	Horse Riding Fee	Access/Rent/Usage/Ownership	Flat	\$0.00	\$200.00	new
Col of Veterinary Med	Veterinary & Biomedical Services Lab Fee	Consumable Materials	Flat	\$75.00	\$75.00	0.00%
Health Sciences	5112 Application of Diagnostic Microbiology Principles-	Consumable Materials	Flat	\$150.00	\$180.00	20.00%
Health Sciences	5112 Application of Diagnostic Microbiology Principles-TC	Consumable Materials	Flat	\$150.00	\$180.00	20.00%
Health Sciences	5212 Application of Hematology & Hemostasis Principles	Consumable Materials	Flat	\$63.00	\$85.00	34.92%
Health Sciences	5212 Application of Hematology & Hemostasis Principles	Consumable Materials	Flat	\$63.00	\$85.00	34.92%
Health Sciences	5214-Advanced Hematology Morphology - Rochester	Consumable Materials	Flat	\$11.00	\$11.00	0.00%
Health Sciences	5214-Advanced Hematology Morphology- Twin Cities	Consumable Materials	Flat	\$11.00	\$11.00	0.00%
Health Sciences	5311-Fundamental Biomedical Laboratory Techniques - TC	Consumable Materials	Flat	\$100.00	\$150.00	50.00%
Health Sciences	5311-Fundamental Biomedical Laboratory Techniques	Consumable Materials	Flat	\$100.00	\$150.00	50.00%
Health Sciences	5312 Body Fluid Analysis Roch	Consumable Materials	Flat	\$120.00	\$120.00	0.00%
Health Sciences	5312 Body Fluid Analysis TC	Consumable Materials	Flat	\$120.00	\$120.00	0.00%
Health Sciences	5514 Application of Transfusion Medicine Principles Roch	Consumable Materials	Flat	\$150.00	\$165.00	10.00%
Health Sciences	5514 Application of Transfusion Medicine Principles TC	Consumable Materials	Flat	\$150.00	\$165.00	10.00%
Health Sciences	5701 Clinical Experience Microbiology-TC	Consumable Materials	Flat	\$0.00	\$24.00	new
Health Sciences	5701-Clinical Experience Microbiology Roch	Consumable Materials	Flat	\$0.00	\$24.00	new
Health Sciences	Appl Therapeutic Horticulture	Consumable Materials	Flat	\$60.00	\$60.00	0.00%
Health Sciences	CSPH Hawaii Lodging	Travel/Lodging/Transport	Variable	\$409 - \$3,402	\$400 - \$4,000	17.58%
Health Sciences	CSPH Indigenous Hawaiian Healing	Consumable Materials	Flat	\$125.00	\$200.00	60.00%
Health Sciences	CSPH Indigenous Hawaiian Healing	Personnel	Flat	\$166.67	\$435.00	160.99%
Health Sciences	CSPH Indigenous Hawaiian Healing	Travel/Lodging/Transport	Flat	\$115.00	\$120.00	4.35%
Health Sciences	CSPH one-credit Hawaii courses	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Health Sciences	CSPH one-credit Hawaii courses	Personnel	Flat	\$166.67	\$435.00	160.99%
Health Sciences	CSPH one-credit Hawaii courses	Travel/Lodging/Transport	Flat	\$50.00	\$80.00	60.00%
Health Sciences	Health Coaching	Consumable Materials	Flat	\$300.00	\$300.00	0.00%
Health Sciences	Health Coaching Group Sessions	Consumable Materials	Flat	\$0.00	\$50.00	new
Health Sciences	Journey into Nature	Consumable Materials	Flat	\$260.00	\$260.00	0.00%
Health Sciences	Journey into Nature	Travel/Lodging/Transport	Flat	\$460.00	\$460.00	0.00%
Health Sciences	Microscope Fee	Access/Rent/Usage/Own	Flat	\$15.00	\$15.00	0.00%
Health Sciences	Mindfulness/Stress Reduction	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Health Sciences	OT 7596-Level II Fieldwork I	Consumable Materials	Flat	\$47.00	\$58.00	23.40%

University of Minnesota 2014-2015 Tuition Plan: Course and Class Fees

Campus/College	Fee Name	Dimension	Rate type	2014	2015	Percent Change
				Amount	Amount	
Health Sciences	OT 6100-Pub & Prof Engagement 1	Consumable Materials	Flat	\$38.00	\$38.00	0.00%
Health Sciences	OT 6102-Professional Identity - Behaviors and Attitudes	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Health Sciences	OT 6111-Occupations as Therapy	Consumable Materials	Flat	\$62.00	\$45.00	-27.42%
Health Sciences	OT 6201-Functional Anatomy/Kinesiology	Consumable Materials	Flat	\$9.00	\$9.00	0.00%
Health Sciences	OT 6202-OTPI: Compensation	Consumable Materials	Flat	\$55.00	\$55.00	0.00%
Health Sciences	OT 6301-Neuroscience	Consumable Materials	Flat	\$0.00	\$9.00	new
Health Sciences	OT 6402-Neurorehab Approaches	Consumable Materials	Flat	\$50.00	\$6.00	-88.00%
Health Sciences	OT 6412-Orthotics & Prosthetics	Consumable Materials	Flat	\$33.00	\$33.00	0.00%
Health Sciences	OT 6422-Occupational Therapy: Group Context	Consumable Materials	Flat	\$19.00	\$31.00	63.16%
Health Sciences	OT 6432-OT Process for Individuals: Education Context	Consumable Materials	Flat	\$6.50	\$6.00	-7.69%
Health Sciences	OT 7494 Scholarly Project	Consumable Materials	Flat	\$27.00	\$27.00	0.00%
Health Sciences	Shamanism & Shamanic Healing	Consumable Materials	Flat	\$21.00	\$21.00	0.00%
Health Sciences	Shamanism & Shamanic Healing (facility - Hawaii)	Access/Rent/Usage/Own	Flat	\$429.00	\$429.00	0.00%
Health Sciences	Therapeutic Horticulture	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Humphrey Schl of Public Affr	Global Cities Practicum - Planning Topics	Travel/Lodging/Transport	Flat	\$1,500.00	\$1,800.00	20.00%
Humphrey Schl of Public Affr	Global Cities Practicum - Planning Topics	Travel/Lodging/Transport	Flat	\$2,500.00	\$3,435.00	37.40%
Humphrey Schl of Public Affr	Risk Analysis & Policy Software	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Law School	Law Summer Legal Study - China - LAW7701	Tuition	Flat	\$3,410.00	\$4,135.00	21.26%
Law School	Law Summer Legal Study - Europe - LAW7702	Tuition	PerCredit	\$515.00	\$660.00	28.16%
Medical School	Microscope Fee (LAMP)	Access/Rent/Usage/Own	Flat	\$5.00	\$5.00	0.00%
Medical School	ANAT5999/7999 Head and Neck	Consumable Materials	Flat	\$7.50	\$7.50	0.00%
Medical School	ANAT6050 Gross Dental Anatomy	Consumable Materials	Flat	\$7.50	\$7.50	0.00%
Medical School	Course Fee - LAMP	Consumable Materials	Flat	\$10.00	\$5.00	-50.00%
Medical School	Human AnatomyLabs: Anat3602/Anat3612/Anat3608H	Consumable Materials	Flat	\$30.00	\$25.00	-16.67%
Medical School	INMD 6801 - Human Struc & Func (Histology lab fee)	Consumable Materials	Flat	\$50.00	\$50.00	0.00%
Medical School	INMD6801 Gross Anatomy	Consumable Materials	Flat	\$7.50	\$7.50	0.00%
Medical School	INMD6813 Neuroscience	Consumable Materials	Flat	\$88.00	\$88.00	0.00%
Medical School	Lab Supplies/Services - MICB	Consumable Materials	Flat	\$88.00	\$88.00	0.00%
Medical School	MED 6566 - Cardiovascular System (Duluth)	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Medical School	MED 6728 - Respiratory System (Duluth)	Consumable Materials	Flat	\$25.00	\$25.00	0.00%
Medical School	MED 6788 - Skin/Musculoskeletal (Duluth)	Consumable Materials	Flat	\$40.00	\$40.00	0.00%
Medical School	MORT 3151 - RA Lab	Consumable Materials	Flat	\$25.00	\$45.00	80.00%
Medical School	MORT 3161 - Embalming Laboratory	Consumable Materials	Flat	\$135.00	\$175.00	29.63%
Medical School	MORT 3171 - Human Anatomy	Consumable Materials	Flat	\$110.00	\$110.00	0.00%
Medical School	NSC 5540 Biomedical Neuroscience Section 1	Service	Flat	\$1,600.00	\$1,600.00	0.00%
Medical School	NSC 5540 Biomedical Neuroscience Section 2	Service	Flat	\$1,000.00	\$1,000.00	0.00%
Medical School	NSC 5540 Biomedical Neuroscience Section 3	Service	Flat	\$800.00	\$800.00	0.00%
Medical School	NSC 5540 Biomedical Neuroscience Section 4	Service	Flat	\$200.00	\$200.00	0.00%
Medical School	NSCI 1100 Human Neuroanatomy	Consumable Materials	Flat	\$82.00	\$82.00	0.00%
Medical School	NSCI 5111 Medical Neuroscience	Consumable Materials	Flat	\$88.00	\$88.00	0.00%
Medical School	NSCI 6112 Medical Neuroscience	Consumable Materials	Flat	\$88.00	\$88.00	0.00%
Medical School	Pelvis & Urinary Symptoms	Consumable Materials	Flat	\$326.00	\$326.00	0.00%
Medical School	PHCL 4100-Lab Fee	Consumable Materials	Flat	\$0.00	\$100.00	new
Medical School	PHSL 5510 Advanced Cardiac Physiology	Consumable Materials	Flat	\$525.00	\$525.00	0.00%
Medical School	PHSL3051 Human Physiology	Consumable Materials	Flat	\$10.00	\$10.00	0.00%
Medical School	PHSL3701 Physiology Lab	Consumable Materials	Flat	\$35.00	\$35.00	0.00%
Schl of Dentistry	Dent Clinic (for Non-Residents)	Tuition	PerCredit	\$1,029.00	\$1,029.00	0.00%
Schl of Dentistry	Dent Clinic (for Residents)	Tuition	PerCredit	\$565.00	\$582.00	3.01%
Schl of Dentistry	DT Principles of Exodontia and Minor Oral Surgery	Consumable Materials	Flat	\$0.00	\$50.00	new
Schl of Dentistry	Endo lec-Typodonts	Consumable Materials	Flat	\$237.00	\$237.00	0.00%
Schl of Dentistry	Operative Dentistry I	Consumable Materials	Flat	\$234.00	\$234.00	0.00%
Schl of Dentistry	Operative Dentistry II & III	Consumable Materials	Flat	\$298.00	\$298.00	0.00%
Schl of Dentistry	Oral Anatomy Lab	Consumable Materials	Flat	\$27.00	\$27.00	0.00%
Schl of Dentistry	Oral Anatomy -Manual and Supplies	Access/Rent/Usage/Own	Flat	\$19.00	\$19.00	0.00%
Schl of Dentistry	Ortho I	Consumable Materials	Flat	\$147.00	\$147.00	0.00%
Schl of Dentistry	Pre- Clinical Pros Lab II	Access/Rent/Usage/Own	Flat	\$790.00	\$790.00	0.00%
Schl of Dentistry	Pre-Clinical Pros Tech Lab IV	Consumable Materials	Flat	\$504.00	\$504.00	0.00%
Schl of Dentistry	Preclinical Prosth Tech Lab II	Consumable Materials	Flat	\$88.00	\$88.00	0.00%
Schl of Dentistry	Pros Lab V Partial Dentures	Consumable Materials	Flat	\$170.00	\$170.00	0.00%
Schl of Dentistry	Pros Tech lab Fee -PASS	Consumable Materials	Flat	\$170.00	\$195.00	14.71%
Schl of Dentistry	Pros Tech Lab IV- Complete Dentures	Consumable Materials	Flat	\$156.00	\$156.00	0.00%
Schl of Dentistry	Pros Tech Lab VI- Implants	Consumable Materials	Flat	\$678.00	\$678.00	0.00%

Campus/College	Fee Name	Dimension	Rate type	2014 Amount	2015 Amount	Percent Change
Schl of Nursing	Global Health through Study Abroad - Honduras	Travel/Lodging/Transport	Flat	\$500.00	\$500.00	0.00%
Schl of Nursing	Global Health through Study Abroad - Ireland	Travel/Lodging/Transport	Flat	\$700.00	\$700.00	0.00%
Schl of Nursing	Global Health through Study Abroad - Iceland	Travel/Lodging/Transport	Flat	\$448.00	\$448.00	0.00%
Schl of Public Health	Executive PHAP Campus Learning Fee	Program	Flat	\$500.00	\$150.00	-70.00%
Schl of Public Health	Focus Group Interviews	Program	PerCredit	\$120.00	\$120.00	0.00%
Schl of Public Health	Public Health Institute (restructured)	Program	PerCredit	\$25.00	\$25.00	0.00%
Schl of Public Health	Public Health Institute Field Trip Fee 1 (restructured)	Travel/Lodging/Transport	PerCredit	\$30.00	\$30.00	0.00%
Schl of Public Health	Public Health Institute Field Trip Fee 2 (restructured)	Travel/Lodging/Transport	PerCredit	\$50.00	\$50.00	0.00%
Schl of Public Health	Public Health Institute Field Trip Fee 3 (restructured)	Travel/Lodging/Transport	PerCredit	\$80.00	\$80.00	0.00%
Schl of Public Health	Public Health Institute Field Trip Fee 4 (restructured)	Travel/Lodging/Transport	PerCredit	\$100.00	\$100.00	0.00%

University of Minnesota 2014-2015 Tuition Plan: Miscellaneous Fees

Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
<b>Crookston</b>						
Crookston	Application Fee - UMC	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Crookston	Application Fee - UMC Study Abroad	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Confirmation/Orientation Fee - New Students - UMC	Fall/spring	6.0 - 999.99	\$75.00	\$75.00	0.00%
Crookston	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Installment Fee	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Crookston	Late Payment	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Crookston	NSF Check	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Crookston	Late Registration - Week 1	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Late Registration - Week 1	Summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Crookston	Late Registration - Week 2	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Late Registration - Week 2	Summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Late Registration - Week3	Fall/spring	0.05 - 999.99	\$100.00	\$100.00	0.00%
Crookston	Transcript Request	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Crookston	Transcript Request - Priority Internation	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Crookston	Transcript Request - Priority National	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Crookston	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Crookston	Lost/Damaged Equipment (range)	Fall/spring/summer	0.05 - 999.99	\$10.00 - \$50.00	\$10.00 - \$50.00	0.00%
Crookston	Technology Access - Late Return	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Crookston	Technology Access - Weekly Rental	Fall/spring/summer	0.05 - 999.99	\$31.25	\$31.25	0.00%
Crookston	Technology Access - Daily Rental	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Crookston	Technology Access - Insurance Deduction	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Crookston	International Student Fee - UMC	Fall/spring	0.05 - 999.99	\$100.00	\$100.00	0.00%
<b>Duluth</b>						
Duluth	Application Fee - UMD Undergrad Domestic	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Duluth	Application Fee - UMD Undergrad International	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Duluth	Application for Non-Degree and Certificate	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Duluth	Application - Education Administration Licensure Program	Fall/spring/summer	0.05 - 999.99	\$31.00	\$31.00	0.00%
Duluth	Confirmation/Orientation Fee - New Students - UMD	Fall/spring	0.05 - 999.99	\$80.00	\$80.00	0.00%
Duluth	Credit by Exam (per credit)	Fall/spring/summer	1.0 - 999.99	\$50.00	\$50.00	0.00%
Duluth	Installment Fee	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Duluth	Late Payment	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Duluth	NSF Check	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Duluth	Stop Payment	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Duluth	Late Registration - Week 1	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Duluth	Late Registration - Week 2	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Duluth	Late Registration - Week3	Fall/spring	0.05 - 999.99	\$100.00	\$100.00	0.00%
Duluth	Transcript Request	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Duluth	Transcript Request - Priority International	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Duluth	Transcript Request - Priority National	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Duluth	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Duluth	CEHSP Post Baccalaureate Evaluation	Fall/spring/summer	0.05 - 999.99	\$31.00	\$31.00	0.00%
Duluth	Student Teaching Outside Area	Fall/spring/summer	0.05 - 2.99	\$103.00	\$103.00	0.00%
Duluth	Student Teaching Outside Area	Fall/spring/summer	3.0 - 5.99	\$206.00	\$206.00	0.00%
Duluth	Student Teaching Outside Area	Fall/spring/summer	6.0 - 11.99	\$309.00	\$309.00	0.00%
Duluth	Student Teaching Outside Area	Fall/spring/summer	12.0 - 999.99	\$618.00	\$618.00	0.00%
Duluth	Alcohol Education Class	Fall/spring	0.05 - 999.99	\$40.00	\$40.00	0.00%
Duluth	BASICS - Alcohol Screening & Intervention	Fall/spring	0.05 - 999.99	\$40.00	\$40.00	0.00%
Duluth	Chemical Screening	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Duluth	Smoke Free Module FEE	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Duluth	International Student Fee	Fall/Spring	0.05 - 999.99	\$0.00	\$150.00	new
Duluth	International Student Fee	Summer	0.05 - 999.99	\$0.00	\$75.00	new
Duluth	International Undergraduate Surcharge - UMD	Fall/spring	0.05 - 5.99	\$62.50	\$62.50	0.00%
Duluth	International Undergraduate Surcharge - UMD	Fall/spring	6.00 - 999.99	\$125.00	\$125.00	0.00%
Duluth	International Undergraduate Surcharge - UMD	Summer	0.05 - 2.99	\$31.25	\$31.25	0.00%
Duluth	International Undergraduate Surcharge - UMD	Summer	3.00 - 5.99	\$62.50	\$62.50	0.00%
Duluth	International Undergraduate Surcharge - UMD	Summer	6.00 - 999.99	\$125.00	\$125.00	0.00%



University of Minnesota 2014-2015 Tuition Plan: Miscellaneous Fees

Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
<b>Morris</b>						
Morris	Application Fee - UMM Electronic	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Morris	Application Fee - UMM ELTAP	Fall/spring/summer	0.05 - 999.99	\$300.00	\$300.00	0.00%
Morris	Application Fee - UMM Global Student Teaching	Fall/spring/summer	0.05 - 999.99	\$300.00	\$300.00	0.00%
Morris	Application Fee - UMM Paper	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Morris	Confirmation/Orientation Fee - Freshmen - UMM	Fall/spring/summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Morris	Confirmation/Orientation Fee - Transfers - UMM	Fall/spring/summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Morris	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Morris	Installment Fee	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Morris	Late Payment	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Morris	NSF Check	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Morris	Late Registration - Week 1	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Morris	Late Registration - Week 1	Summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Morris	Late Registration - Week 2	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Morris	Late Registration - Week 2	Summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Morris	Late Registration - Week 3	Fall/spring	0.05 - 999.99	\$100.00	\$100.00	0.00%
Morris	Transcript Request	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Morris	Transcript Request - Priority Internation	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Morris	Transcript Request - Priority National	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Morris	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Morris	MN Education Job Fair On-Site Registration	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Morris	MN Education Job Fair Pre-Registration	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Morris	Rental of Musical Instrument	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Morris	Rental of Space/Purchase of Storage Container	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Morris	Chemistry Lab Equipment Breakage Fee (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$150.00	\$5.00 - \$150.00	0.00%
Morris	Lost Key/ Recore Fee	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Morris	Concert Choir Tour - UMM	Fall/spring/summer	0.05 - 999.99	\$1,300.00	\$1,300.00	0.00%
Morris	Additional Licensure/Endorsement Placement Fee	Fall/spring/summer	0.05 - 999.99	\$200.00	\$200.00	0.00%
Morris	Student Teaching Fee - Non-regional	Fall/spring/summer	0.05 - 999.99	\$570.00	\$400.00	-29.82%
Morris	Student Teaching Fee - Regional	Fall/spring/summer	0.05 - 999.99	\$270.00	\$400.00	48.15%
Morris	Certification Fee - Fax	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Morris	GST/ELTAP 1-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Morris	GST/ELTAP 2-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$300.00	\$300.00	0.00%
Morris	GST/ELTAP 3-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$450.00	\$450.00	0.00%
Morris	GST/ELTAP 4-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$600.00	\$600.00	0.00%
Morris	GST/ELTAP 5-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$750.00	\$750.00	0.00%
Morris	GST/ELTAP 6-Week Program Fee	Fall/spring/summer	0.05 - 999.99	\$900.00	\$900.00	0.00%
Morris	GST/ELTAP Additional Placement	Fall/spring/summer	0.05 - 999.99	\$125.00	\$125.00	0.00%
Morris	International Student Fee - UMM	Fall/spring/summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Morris	National Student Exchange Program - UMM	Fall/spring/summer	0.05 - 999.99	\$205.00	\$230.00	12.20%
Morris	Nonaffiliated Study Abroad Program Fee	Fall/spring/summer	0.05 - 999.99	\$0.00	\$200.00	new
Morris	International Undergraduate Surcharge - UMM	Fall/spring	0.05 - 5.99	\$0.00	\$62.50	new
Morris	International Undergraduate Surcharge - UMM	Fall/spring	6.00 - 999.99	\$0.00	\$125.00	new
Morris	International Undergraduate Surcharge - UMM	Summer	0.05 - 2.99	\$0.00	\$31.25	new
Morris	International Undergraduate Surcharge - UMM	Summer	3.00 - 5.99	\$0.00	\$62.50	new
Morris	International Undergraduate Surcharge - UMM	Summer	6.00 - 999.99	\$0.00	\$125.00	new
<b>Rochester</b>						
Rochester	Application Fee Online UMR	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Rochester	Application Fee Paper UMR	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Rochester	Confirmation/Housing Deposit Fee - All Students - UMR	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Rochester	Confirmation/Tuition Deposit Fee - New Students - UMR	Fall/spring/summer	0.05 - 999.99	\$200.00	\$200.00	0.00%
Rochester	Credit by Exam Fee UMR (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Rochester	Spanish Placement Exam Fee	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Rochester	Transcript Request	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Rochester	Transcript Request - Priority International	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Rochester	Transcript Request - Priority National	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Rochester	U Card Replacement Fee UMR	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Rochester	UMR Laptop Non-return (range)	Fall/spring/summer	0.05 - 999.99	\$50.00 - \$2,000.00	\$50.00 - \$2,000.00	0.00%
Rochester	Lab Drawer Supplies/Key Replacement (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$200.00	\$5.00 - \$200.00	0.00%
Rochester	Loss/Damage - UMR Student Housing (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$1,000.00	\$5.00 - \$1,000.00	0.00%

University of Minnesota 2014-2015 Tuition Plan: Miscellaneous Fees

Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
Rochester	Semester Bus Pass - UMR (range)	Fall/spring/summer	0.05 - 999.99	\$60.00 - \$100.00	\$60.00 - \$100.00	0.00%
Rochester	Capstone Program Background Check (range)	Fall/spring/summer	0.05 - 999.99	\$25.00 - \$60.00	\$25.00 - \$60.00	0.00%
Rochester	National Student Exchange Program - UMR	Fall/spring/summer	0.05 - 999.99	\$185.00	\$200.00	8.11%
<b>Twin Cities</b>						
Auxiliary Services	U Card Replacement Fee	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Auxiliary Services	UMTC Transportation Fee	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Budget Office	Capital Enhancement Fee for Student Life	Fall/spring	6.0 - 999.99	\$75.00	\$75.00	0.00%
Budget Office	Stadium Fee	Fall/spring	6.0 - 999.99	\$12.50	\$12.50	0.00%
Carlson Schl of Mgmt	CSOM Application Fee - MBA - Domestic	Fall/spring	0.05 - 999.99	\$60.00	\$60.00	0.00%
Carlson Schl of Mgmt	CSOM Application Fee - MBA - International	Fall/spring	0.05 - 999.99	\$90.00	\$90.00	0.00%
Carlson Schl of Mgmt	IBUS Application Fee - IBUS Study Abroad	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Carlson Schl of Mgmt	CSOM Confirmation Fee - Exec MBA	Fall/spring/summer	0.05 - 999.99	\$750.00	\$750.00	0.00%
Carlson Schl of Mgmt	CSOM Deposit - Full Time MBA	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Carlson Schl of Mgmt	CSOM Deposit - HRIR	Fall/spring/summer	0.05 - 999.99	\$250.00	\$250.00	0.00%
Carlson Schl of Mgmt	CSOM Deposit - Part Time MBA	Fall/spring/summer	0.05 - 999.99	\$200.00	\$200.00	0.00%
Carlson Schl of Mgmt	CSOM Credit by Exam	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Carlson Schl of Mgmt	CSOM Lost Clicker	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Carlson Schl of Mgmt	LeaderShape Participation Fee	Fall/spring/summer	0.05 - 999.99	\$0.00	\$75.00	new
Carlson Schl of Mgmt	Women in Business Membership Fee/Dues	Fall/spring/summer	0.05 - 999.99	\$0.00	\$35.00	new
Carlson Schl of Mgmt	IBUS Cancellation Fee - Carlson Study Abroad Program	Fall/spring/summer	0.05 - 999.99	\$5,500.00	\$5,500.00	0.00%
Carlson Schl of Mgmt	IBUS Global Institute Inbound Exchange	Fall/spring/summer	0.05 - 999.99	\$3,000.00	\$3,000.00	0.00%
Carlson Schl of Mgmt	IBUS - Romania Residency	Summer	0.05 - 999.99	\$2,609.00	\$2,096.00	-19.66%
Carlson Schl of Mgmt	IBUS China Exec MBA - CHEMBA	Fall/spring/summer	0.05 - 999.99	\$13,000.00	\$11,450.00	-11.92%
Carlson Schl of Mgmt	IBUS Vienna Executive MBA (VEMBA)	Fall/spring/summer	0.05 - 999.99	\$8,537.00	\$8,537.00	0.00%
Col of Biological Sci	Placement Exam CBS (pre credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Biological Sci	Room & Board - Itasca (range)	Summer	0.05 - 999.99	\$245.50 - \$1,375.00	\$245.50 - \$1,375.00	0.00%
Col of Continuing Ed	Online & Distance Learning	Fall/spring/summer	2.0 - 999.99	\$90.00 - \$270.00	\$90.00	-66.67%
Col of Continuing Ed	English Language Proficiency Testing	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Col of Design	Studio Usage - DESGN	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Col of Design	Key Deposit - DESGN	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Design	Locker Rental - DESGN	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Col of Ed & Human Devel	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Ed & Human Devel	Confirmation Fee - Master of Education Initial Licensure	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Col of Ed & Human Devel	OLPD Admin Licensure - Additional	Fall/spring/summer	0.05 - 999.99	\$275.00	\$275.00	0.00%
Col of Ed & Human Devel	OLPD Admin Licensure - Initial	Fall/spring/summer	0.05 - 999.99	\$550.00	\$550.00	0.00%
Col of Ed & Human Devel	Initial Teacher Licensure Ed TPA	Fall/spring	0.05 - 999.99	\$270.00	\$270.00	0.00%
Col of Ed & Human Devel	Failure to Return Technology Equipment - CEHD (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$1,500.00	\$5.00 - \$1,500.00	0.00%
Col of Food, Ag & Nat Rsrc Sci	Dietetic Internship	Fall/spring	0.05 - 999.99	\$8,500.00	\$8,500.00	0.00%
Col of Liberal Arts	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Art - Studio Deposit - Majors	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Art - Studio Deposit - MFA Studios	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Col of Liberal Arts	Art- Regis Center Locker Rental (range)	Fall/spring/summer	0.05 - 999.99	\$10.00 - \$50.00	\$10.00 - \$50.00	0.00%
Col of Liberal Arts	Art - Key Deposit	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Col of Liberal Arts	Art - Equipment Repair & Replacement (range)	Fall/spring/summer	0.05 - 999.99	\$10.00 - \$3,500.00	\$10.00 - \$3,500.00	0.00%
Col of Liberal Arts	Art - Late Equipment (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$25.00	\$5.00 - \$25.00	0.00%
Col of Liberal Arts	Marching Band - Instrument & Uniform	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Liberal Arts	Marching Band - Spat Camp	Summer	0.05 - 999.99	\$80.00	\$80.00	0.00%
Col of Liberal Arts	Music - Locker Rental and Deposit (range)	Fall/spring	0.05 - 999.99	\$75.00 - \$120.00	\$75.00 - \$120.00	0.00%
Col of Liberal Arts	Music - Practice Rm Rental - Major/Minor (range)	Fall/spring/summer	0.05 - 999.99	\$25.00 - \$80.00	\$25.00 - \$80.00	0.00%
Col of Liberal Arts	Music - Practice Rm Rental - NonMajor (range)	Fall/spring/summer	0.05 - 999.99	\$60.00 - \$130.00	\$60.00 - \$130.00	0.00%
Col of Liberal Arts	Music - Practice Rm Rental - Not Enrolled in Music	Fall/spring/summer	0.05 - 999.99	\$110.00 - \$250.00	\$110.00 - \$250.00	0.00%

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Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
Col of Liberal Arts	Music - Storage Wedge Rental	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Music - Ferguson Hall Lobby Rental	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Music - Ultan Recital Hall Rental	Fall/spring/summer	0.05 - 999.99	\$35.00	\$35.00	0.00%
Col of Liberal Arts	Music - Instrument Rental and Deposit (range)	Fall/spring/summer	0.05 - 999.99	\$35.00 - \$185.00	\$35.00 - \$185.00	0.00%
Col of Liberal Arts	Music - Late Return of Instrument	Fall/spring/summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Music - Lost Ensemble Music (range)	Fall/spring/summer	0.05 - 999.99	\$25.00 - \$200.00	\$25.00 - \$200.00	0.00%
Col of Liberal Arts	Music - Lost Keycard (range)	Fall/spring/summer	0.05 - 999.99	\$45.00	\$20.00 - \$45.00	0.00%
Col of Liberal Arts	Music - Piano/Harpsichord Tuning	Fall/spring/summer	0.05 - 999.99	\$125.00	\$125.00	0.00%
Col of Liberal Arts	Music - Recital - AV Staffing	Fall/spring/summer	0.05 - 999.99	\$60.00	\$60.00	0.00%
Col of Liberal Arts	Music - Performance duplication (range)	Fall/spring/summer	0.05 - 999.99	\$12.00	\$10.00 - \$12.00	0.00%
Col of Liberal Arts	Music - Recording Session - AV Staffing (range)	Fall/spring/summer	0.05 - 999.99	\$35.00 - \$140.00	\$35.00 - \$140.00	0.00%
Col of Liberal Arts	Music - Supplemental Staffing Cancellation	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Col of Liberal Arts	Music - Choir Dresses Fee	Fall/spring/summer	0.05 - 999.99	\$56.00	\$60.00	7.14%
Col of Liberal Arts	Key Deposit - English	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Col of Liberal Arts	ACTFL Exam (range)	Fall/spring/summer	0.05 - 999.99	\$25.00 - \$150.00	\$30.00 - \$200.00	33.33%
Col of Liberal Arts	Individual Language Assessment (ILA)/ LPE Fee	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Col of Liberal Arts	Language Proficiency Exam - Screening	Fall/spring/summer	0.1 - 999.0	\$25.00	\$25.00	0.00%
Col of Liberal Arts	Skills Inventory Testing (range)	Fall/spring/summer	0.05 - 999.99	\$10.00 - \$15.00	\$10.00 - \$15.00	0.00%
Col of Liberal Arts	CLA - OIT Late Equipment (range)	Fall/spring/summer	0.05 - 999.99	\$5.00 - \$25.00	\$5.00 - \$25.00	0.00%
Col of Liberal Arts	Meet & Eat with Employers	Fall/spring	0.05 - 999.99	\$15.00	\$15.00	0.00%
Col of Liberal Arts	Recommendation Packet Service Fee - HECUA	Fall/spring/summer	0.05 - 999.99	\$5.00	\$5.00	0.00%
Col of Liberal Arts	HECUA - Administrative Fee	Fall/spring/summer	0.05 - 999.99	\$225.00	\$225.00	0.00%
Col of Liberal Arts	National Student Exchange Orientation	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Liberal Arts	National Student Exchange Program	Fall/spring/summer	0.05 - 999.99	\$225.00	\$225.00	0.00%
Col of Pharmacy	PharmD Application	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Col of Pharmacy	Confirmation Deposit Fee	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Col of Sci & Engineering	Confirmation Deposit - MOT	Fall/spring/summer	0.05 - 999.99	\$2,000.00	\$2,000.00	0.00%
Col of Sci & Engineering	Credit by Exam (per credit)	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	CE Deposit - Clicker	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	CE Locker Fee	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	CE Lab Key Deposit	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Col of Sci & Engineering	CE Office Key Deposit	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	Key Deposit - Chemical Engineering & Materials Science	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	Key Deposit - CS&E	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Col of Sci & Engineering	Key Deposit - Mech Eng	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Col of Sci & Engineering	Background Check-MSST	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Col of Sci & Engineering	Late Capstone - MOT	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Col of Sci & Engineering	Program Fee - MOT (per credit)	Fall/spring	0.05 - 999.99	\$122.00	\$122.00	0.00%
Col of Sci & Engineering	Program Fee - MOT Year 1	Fall/spring	0.05 - 999.99	\$1,100.00	\$1,100.00	0.00%
Col of Sci & Engineering	Program Fee - MOT Year 2	Fall/spring	0.05 - 999.99	\$1,100.00	\$1,100.00	0.00%
Col of Sci & Engineering	MSSE Program Fee for F13 & S14	Fall/spring	0.05 - 999.99	\$1,450.00	\$1,450.00	0.00%
Col of Veterinary Med	Application Fee - DVM Program	Fall/spring/summer	0.05 - 999.99	\$85.00	\$85.00	0.00%
Col of Veterinary Med	Confirmation Fee - DVM Program	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Senior VP & Provost	Application Fee - TC Undergrad	Fall/spring	0.05 - 999.99	\$55.00	\$55.00	0.00%
Senior VP & Provost	Confirmation/Orientation Fee - TC Freshman	Fall/spring	0.05 - 999.99	\$250.00	\$250.00	0.00%
Senior VP & Provost	Confirmation/Orientation Fee - TC Transfer	Fall/spring	0.05 - 999.99	\$80.00	\$80.00	0.00%
Senior VP & Provost	Installment/Rebiling Fee	Fall/spring	0.05 - 999.99	\$35.00	\$35.00	0.00%
Senior VP & Provost	Late Payment Fee	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Senior VP & Provost	Returned Payment Fee (NSF)	Fall/spring/summer	0.05 - 999.99	\$20.00	\$20.00	0.00%
Senior VP & Provost	Stop Payment Fee	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Senior VP & Provost	Late Registration - Week 1	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Senior VP & Provost	Late Registration - Week 1	Summer	0.05 - 999.99	\$25.00	\$25.00	0.00%
Senior VP & Provost	Late Registration - Week 2	Fall/spring	0.05 - 999.99	\$50.00	\$50.00	0.00%
Senior VP & Provost	Late Registration - Week 2	Summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Senior VP & Provost	Late Registration - Week 3	Fall/spring	0.05 - 999.99	\$100.00	\$100.00	0.00%
Senior VP & Provost	Transcript Request - TC	Fall/spring/summer	0.05 - 999.99	\$15.00	\$15.00	0.00%
Senior VP & Provost	Transcript Request - TC Priority Intl	Fall/spring/summer	0.05 - 999.99	\$40.00	\$40.00	0.00%
Senior VP & Provost	Transcript Request - TC Priority Natl	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%

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Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
Senior VP & Provost	International Undergraduate Surcharge	Fall/spring	0.05 - 5.99	\$62.50	\$62.50	0.00%
Senior VP & Provost	International Undergraduate Surcharge	Fall/spring	6.00 - 999.99	\$125.00	\$125.00	0.00%
Senior VP & Provost	International Undergraduate Surcharge	Summer	0.05 - 2.99	\$31.25	\$31.25	0.00%
Senior VP & Provost	International Undergraduate Surcharge	Summer	3.00 - 5.99	\$62.50	\$62.50	0.00%
Senior VP & Provost	International Undergraduate Surcharge	Summer	6.00 - 999.99	\$125.00	\$125.00	0.00%
Global Prog & Strategy All	International Sponsored Student Fee	Fall/spring	0.05 - 999.99	\$300.00	\$300.00	0.00%
Global Prog & Strategy All	International Sponsored Student Fee	Summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Global Prog & Strategy All	International Student Administration	Fall/spring	0.05 - 999.99	\$145.00	\$145.00	0.00%
Global Prog & Strategy All	International Student Administration	Summer	0.05 - 999.99	\$70.00	\$70.00	0.00%
Global Prog & Strategy All	International Student Aid	Fall/spring	0.05 - 999.99	\$14.00	\$14.00	0.00%
Global Prog & Strategy All	International Student Aid	Summer	0.05 - 999.99	\$8.00	\$8.00	0.00%
Global Prog & Strategy All	Beginning Chinese I (non-credit)	Fall/spring/summer	n/a	\$200.00	\$200.00	0.00%
Graduate School	Application Fee - GRAD - Re-Admission/Change of Status	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Graduate School	Application Fee - GRAD (domestic)	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Graduate School	Application Fee - GRAD (International)	Fall/spring/summer	0.05 - 999.99	\$95.00	\$95.00	0.00%
Health Sciences	Application Processing Fee - Occ Therapy/Clinical Lab Sci	Fall/spring/summer	0.05 - 999.99	\$30.00	\$30.00	0.00%
Health Sciences	Admission Confirmation Fee - Occupational Therapy Program	Fall/spring/summer	0.05 - 999.99	\$250.00	\$250.00	0.00%
Health Sciences	CSH Hawaii Deposit (range)	Fall/spring	0.05 - 999.99	\$150.00 - \$500.00	\$100.00 - \$600.00	20.00%
Health Sciences	Entry Fee - Clinical Lab Sciences Program	Fall/spring/summer	0.05 - 999.99	\$24.00	\$24.00	0.00%
Health Sciences	The Medical Laboratory Sciences Equipment Loss/Damage Fee (range)	Fall/spring/summer	0.05 - 999.99	\$50.00 - \$1,000.00	\$50.00 - \$1,000.00	0.00%
Humphrey Schl of Public Affr	International Fellow Orientation/First Year	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$1,000.00	0.00%
Law School	Application - LAW	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Law School	Application - LLM - Law School	Fall/spring/summer	0.05 - 999.99	\$70.00	\$70.00	0.00%
Law School	Confirmation - LAW	Fall/spring/summer	0.05 - 999.99	\$750.00	\$750.00	0.00%
Law School	Confirmation - LLM	Fall/spring/summer	0.05 - 999.99	\$0.00	\$500.00	new
Law School	Transcript - Law	Fall/spring/summer	0.05 - 999.99	\$12.00	\$12.00	0.00%
Law School	Locker Rental - Law	Fall/spring/summer	0.05 - 999.99	\$10.00	\$10.00	0.00%
Law School	Humphrey Fellow - LLM	Fall/spring/summer	0.05 - 999.99	\$4,500.00	\$4,500.00	0.00%
Medical School	Application Fee - MED (Duluth)	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Medical School	Application Fee - MED (Twin Cities)	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Medical School	Confirmation Fee - MED - Duluth	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Medical School	Confirmation Fee - MED - Mortuary Science	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Medical School	Confirmation Fee - MED - TC	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Schl of Dentistry	Application - DENT - DDS	Fall/spring/summer	0.05 - 999.99	\$85.00	\$85.00	0.00%
Schl of Dentistry	Application - DENT - Dental Therapy	Fall/spring/summer	0.05 - 999.99	\$75.00	\$75.00	0.00%
Schl of Dentistry	Application - DENT - Endodontics	Fall/spring/summer	0.05 - 999.99	\$58.00	\$58.00	0.00%
Schl of Dentistry	Application - DENT - Orthodontics (Domestic)	Fall/spring/summer	0.05 - 999.99	\$100.00	\$100.00	0.00%
Schl of Dentistry	Application - DENT - Orthodontics (International)	Fall/spring/summer	0.05 - 999.99	\$135.00	\$125.00	-7.41%
Schl of Dentistry	Application - DENT - PASS	Fall/spring/summer	0.05 - 999.99	\$130.00	\$145.00	11.54%
Schl of Dentistry	Application - DENT - Periodontology (Domestic)	Fall/spring/summer	0.05 - 999.99	\$60.00	\$60.00	0.00%
Schl of Dentistry	Application - DENT - Periodontology (International)	Fall/spring/summer	0.05 - 999.99	\$65.00	\$65.00	0.00%
Schl of Dentistry	Application - DENT - Prosthodontics	Fall/spring/summer	0.05 - 999.99	\$63.00	\$63.00	0.00%
Schl of Dentistry	Confirmation Fee - DENT - DDS	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$1,000.00	0.00%
Schl of Dentistry	Confirmation Fee - DENT - Dental Hygiene	Fall/spring/summer	0.05 - 999.99	\$150.00	\$150.00	0.00%
Schl of Dentistry	Confirmation Fee - DENT - Dental Therapy	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$1,000.00	0.00%
Schl of Dentistry	Confirmation Fee - DENT - Endontic	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$1,000.00	0.00%
Schl of Dentistry	Confirmation Fee - DENT - PASS	Fall/spring/summer	0.05 - 999.99	\$35,712.00	\$35,115.00	-1.67%
Schl of Dentistry	Transfer Evaluation - DENT - DDS	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$1,000.00	0.00%
Schl of Dentistry	Summer Instrument Usage/Materials - Undergrad DT, Dental Therapy- YR1 & YR2	Summer	0.05 - 999.99	\$1,006.00	\$1,006.00	0.00%
Schl of Dentistry	Instrument Usage/Material - Dental Hygiene	Fall/spring	0.05 - 999.99	\$816.00	\$816.00	0.00%
Schl of Dentistry	Instrument Usage/Material - Dental Hygiene	Summer	0.05 - 999.99	\$490.00	\$490.00	0.00%

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Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
Schl of Dentistry	Instrument Usage/Material - Dental Therapy - Grad	Fall/spring	0.05 - 999.99	\$2,024.00	\$2,024.00	0.00%
Schl of Dentistry	Instrument Usage/Material - Dental Therapy - Grad	Summer	0.05 - 999.99	\$1,006.00	\$1,006.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - DDS1,2,3,4,5,PASS 3,4, DT undergrad YR 2 & YR 3	Fall/spring	0.05 - 999.99	\$2,024.00	\$2,024.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - Endo(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	\$1,345.00	\$1,345.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - Lab Articulators DDS3-PASS	Fall/spring	0.05 - 999.99	\$790.00	\$834.00	5.57%
Schl of Dentistry	Instrument Usage/Materials - Peds(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	\$813.00	\$813.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - Perio(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	\$602.00	\$602.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - Prosth(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	\$973.00	\$973.00	0.00%
Schl of Dentistry	Instrument Usage/Materials - TMJ(Grad & Certificate)	Fall/spring/summer	0.05 - 999.99	\$497.00	\$497.00	0.00%
Schl of Dentistry	Interactive Audio Tools	Fall/spring	0.05 - 999.99	\$32.00	\$32.00	0.00%
Schl of Dentistry	Overgarments - Oral Surgery (Grad and Certificate)	Fall/spring/summer	0.05 - 999.99	\$68.00	\$68.00	0.00%
Schl of Dentistry	Overgarments - Ortho (Grad and Certificate)	Fall/spring/summer	0.05 - 999.99	\$102.00	\$102.00	0.00%
Schl of Dentistry	Summer Instrument Usage/Materials - DDS,2,3,4,5,	Summer	0.05 - 999.99	\$1,006.00	\$1,006.00	0.00%
Schl of Dentistry	Canadian & MN Boards-DENT (DDS 4)	Fall/spring/summer	0.05 - 999.99	\$1,000.00	\$225.00	-77.50%
Schl of Dentistry	Residency Tranfer Fee-Dental Res (range)	Fall/spring/summer	0.05 - 999.99	\$2,800 - \$13,000	\$2,800 - \$13,000	0.00%
Schl of Nursing	Application Fee - NURSG	Fall/spring/summer	0.05 - 999.99	\$60.00	\$60.00	0.00%
Schl of Nursing	Confirmation - NURSG - MN, PhD, DNP	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Schl of Nursing	Confirmation - NURSG - Baccalaureate	Fall/spring/summer	0.05 - 999.99	\$500.00	\$500.00	0.00%
Schl of Nursing	Nursing BSN Testing NCLEX-RN and module training	Fall/spring	0.05 - 999.99	\$75.00	\$75.00	0.00%
Schl of Nursing	Nursing MN Testing NCLEX-RN and module training	Fall/spring/summer	0.05 - 999.99	\$60.00	\$60.00	0.00%
Schl of Nursing	Lab, Simulation & Clinic	Fall/spring/summer	0.05 - 999.99	\$700.00	\$700.00	0.00%
Schl of Nursing	Nurse Anesthesia Program	Fall/spring/summer	0.05 - 999.99	\$457.00	\$457.00	0.00%
Schl of Public Health	SPH Admission Deposit	Fall/spring/summer	0.05 - 999.99	\$250.00	\$250.00	0.00%
Schl of Public Health	ASU Program Fee	Fall/spring/summer	0.05 - 999.99	\$0.00	\$250.00	new
Student Affairs	Career Assessments (range)	Fall/spring/summer	0.05 - 999.99	\$9.00 - \$39.00	\$9.00 - \$39.00	0.00%
Student Affairs	Dental Insurance - TC	Fall/spring	0.05 - 999.99	\$192.00	\$193.00	0.52%
Student Affairs	Dental Insurance - UMC	Fall/spring	0.05 - 999.99	\$192.00	\$193.00	0.52%
Student Affairs	Dental Insurance - UMD	Fall/spring	6.0 - 999.99	\$192.00	\$193.00	0.52%
Student Affairs	Dental Insurance - UMM	Fall/spring	0.05 - 999.99	\$192.00	\$193.00	0.52%
Student Affairs	Health Plan - TC	Fall/spring	6.0 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - TC	Summer	3.0 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - TC - AHC	Fall/spring	0.05 - 999.99	\$1,590.00	\$1,049.00	-34.03%
Student Affairs	Health Plan - TC - AHC	Summer	0.05 - 999.99	\$846.00	\$575.00	-32.03%
Student Affairs	Health Plan - TC - Dental Res/Fellow	Fall/spring	0.05 - 999.99	\$197.00	\$197.00	0.00%
Student Affairs	Health Plan - TC - Dental Res/Fellow	Summer	0.05 - 999.99	\$78.80	\$78.80	0.00%
Student Affairs	Health Plan - TC - GA	Fall/spring	0.05 - 999.99	\$103.76	\$108.30	4.38%
Student Affairs	Health Plan - TC - Group Extended Coverage	Fall/spring/summer	0.05 - 5.99	\$118.01	\$123.20	4.40%
Student Affairs	Health Plan - TC -International Students	Fall/spring	0.05 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - TC -International Students	Summer	0.05 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMC	Fall/spring	6.0 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - UMC	Summer	3.0 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMC - International Students	Fall/spring	0.05 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - UMC - International Students	Summer	0.05 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMD	Fall/spring	6.0 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - UMD	Summer	3.0 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMD - AHC	Fall/spring	0.05 - 999.99	\$1,590.00	\$1,049.00	-34.03%
Student Affairs	Health Plan - UMD - AHC	Summer	0.05 - 999.99	\$846.00	\$575.00	-32.03%
Student Affairs	Health Plan - UMD - Graduate Assistant	Fall/spring/summer	0.05 - 999.99	\$103.76	\$108.30	4.38%
Student Affairs	Health Plan - UMD - International Students	Fall/spring	0.05 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - UMD - International Students	Summer	0.05 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMM	Fall/spring	6.0 - 999.99	\$999.00	\$1,049.00	5.01%
Student Affairs	Health Plan - UMM	Summer	3.0 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Health Plan - UMM - International Students	Fall/spring	0.05 - 999.99	\$999.00	\$1,049.00	5.01%

University of Minnesota 2014-2015 Tuition Plan: Miscellaneous Fees

Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
Student Affairs	Health Plan - UMM - International Students	Summer	0.05 - 999.99	\$532.00	\$575.00	8.08%
Student Affairs	Long-Term Disability - TC	Fall/spring	0.05 - 999.99	\$41.50	\$42.50	2.41%
Student Affairs	Long-Term Disability - TC	Summer	0.05 - 999.99	\$41.50	\$42.50	2.41%
Student Affairs	Long-Term Disability - TC -DENT	Fall/spring	0.05 - 999.99	\$49.50	\$50.00	1.01%
Student Affairs	Long-Term Disability - TC -DENT	Summer	0.05 - 999.99	\$19.80	\$20.00	1.01%
Student Affairs	Long-Term Disability - UMD - AHC	Fall/spring	0.05 - 999.99	\$41.50	\$42.50	2.41%

University of Minnesota 2014-2015 Tuition Plan: Academic Fees

Campus/College	Fee Name	Terms	Credit range	2014 Amount	2015 Amount	Percent Change
<b>Crookston</b>						
Crookston	Campus Fee - UMC - Technology Access	Fall/spring	0.05 - 999.99	\$250.00	\$250.00	0.00%
Crookston	Durable Goods - Computer/Notebook	Fall/spring	6.0 - 999.99	\$250.00	\$250.00	0.00%
<b>Duluth</b>						
Duluth	Collegiate Fee - UMD - CEHSP	Fall/spring	0.05 - 5.99	\$103.00	\$103.00	0.00%
Duluth	Collegiate Fee - UMD - CEHSP	Fall/spring	6.0 - 999.99	\$206.00	\$206.00	0.00%
Duluth	Collegiate Fee - UMD - CEHSP	Summer	0.05 - 2.99	\$51.50	\$51.50	0.00%
Duluth	Collegiate Fee - UMD - CEHSP	Summer	3.0 - 999.99	\$103.00	\$103.00	0.00%
Duluth	Collegiate Fee - UMD - CLA	Fall/spring	0.05 - 5.99	\$115.50	\$115.50	0.00%
Duluth	Collegiate Fee - UMD - CLA	Fall/spring	6.0 - 999.99	\$231.00	\$231.00	0.00%
Duluth	Collegiate Fee - UMD - CLA	Summer	0.05 - 2.99	\$57.75	\$57.75	0.00%
Duluth	Collegiate Fee - UMD - CLA	Summer	3.0 - 999.99	\$115.50	\$115.50	0.00%
Duluth	Collegiate Fee - UMD - LSBE	Fall/spring	0.05 - 5.99	\$90.50	\$90.50	0.00%
Duluth	Collegiate Fee - UMD - LSBE	Fall/spring	6.0 - 999.99	\$181.00	\$181.00	0.00%
Duluth	Collegiate Fee - UMD - LSBE	Summer	0.05 - 2.99	\$45.25	\$45.25	0.00%
Duluth	Collegiate Fee - UMD - LSBE	Summer	3.0 - 999.99	\$90.50	\$90.50	0.00%
Duluth	Collegiate Fee - UMD - SCSE	Fall/spring	0.05 - 5.99	\$115.50	\$115.50	0.00%
Duluth	Collegiate Fee - UMD - SCSE	Fall/spring	6.0 - 999.99	\$231.00	\$231.00	0.00%
Duluth	Collegiate Fee - UMD - SCSE	Summer	0.05 - 2.99	\$57.75	\$57.75	0.00%
Duluth	Collegiate Fee - UMD - SCSE	Summer	3.0 - 999.99	\$115.50	\$115.50	0.00%
Duluth	Collegiate Fee - UMD - SFA	Fall/spring	0.05 - 5.99	\$165.50	\$165.50	0.00%
Duluth	Collegiate Fee - UMD - SFA	Fall/spring	6.0 - 999.99	\$331.00	\$331.00	0.00%
Duluth	Collegiate Fee - UMD - SFA	Summer	0.05 - 2.99	\$82.75	\$82.75	0.00%
Duluth	Collegiate Fee - UMD - SFA	Summer	3.0 - 999.99	\$165.50	\$165.50	0.00%
Duluth	Collegiate Fee - UMD - UStu	Fall/spring	0.05 - 5.99	\$63.00	\$63.00	0.00%
Duluth	Collegiate Fee - UMD - UStu	Fall/spring	6.0 - 999.99	\$126.00	\$126.00	0.00%
Duluth	Collegiate Fee - UMD - UStu	Summer	0.05 - 2.99	\$31.50	\$31.50	0.00%
Duluth	Collegiate Fee - UMD - UStu	Summer	3.0 - 999.99	\$63.00	\$63.00	0.00%
<b>Morris</b>						
Morris	Campus Fee - UMM	Fall/spring	0.05 - 5.99	\$45.00	\$45.00	0.00%
Morris	Campus Fee - UMM	Fall/spring	6.0 - 999.99	\$90.00	\$90.00	0.00%
Morris	Campus Fee - UMM	Summer	0.05 - 999.99	\$45.00	\$45.00	0.00%
<b>Rochester</b>						
Rochester	Campus Fee - UMR	Fall/spring/summer	0.05 - 5.99	\$75.00	\$75.00	0.00%
Rochester	Campus Fee - UMR	Fall/spring/summer	6.0 - 999.99	\$150.00	\$150.00	0.00%
Rochester	Campus Fee for Duluth MBA Students at UMR	Fall/spring/summer	0.05 - 5.99	\$75.00	\$75.00	0.00%
Rochester	Campus Fee for Duluth MBA Students at UMR	Fall/spring/summer	6.0 - 999.99	\$150.00	\$150.00	0.00%
Rochester	Durable Goods - Laptop Program UMR	Fall/spring	0.05 - 5.99	\$75.00	\$75.00	0.00%
Rochester	Durable Goods - Laptop Program UMR	Fall/spring	6.0 - 999.99	\$350.00	\$350.00	0.00%
<b>Twin Cities</b>						
Carlson Schl of Mgmt	CSOM Collegiate Fee	Fall/spring	0.05 - 8.99	\$290.00	\$290.00	0.00%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Fall/spring	9.0 - 999.99	\$580.00	\$580.00	0.00%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Summer	0.05 - 5.99	\$145.00	\$145.00	0.00%
Carlson Schl of Mgmt	CSOM Collegiate Fee	Summer	6.0 - 999.99	\$290.00	\$290.00	0.00%
Col of Biological Sci	Collegiate Fee - CBS	Fall/spring	3.0 - 5.99	\$115.00	\$115.00	0.00%
Col of Biological Sci	Collegiate Fee - CBS	Fall/spring	6.0 - 999.99	\$230.00	\$230.00	0.00%
Col of Biological Sci	Collegiate Fee - CBS	Summer	3.0 - 999.99	\$115.00	\$115.00	0.00%
Col of Continuing Ed	Collegiate Fee - CCE	Fall/spring	0.05 - 5.99	\$55.00	\$55.00	0.00%
Col of Continuing Ed	Collegiate Fee - CCE	Fall/spring	6.0 - 999.99	\$110.00	\$110.00	0.00%
Col of Continuing Ed	Collegiate Fee - CCE	Summer	0.05 - 5.99	\$27.50	\$27.50	0.00%
Col of Continuing Ed	Collegiate Fee - CCE	Summer	6.0 - 999.99	\$55.00	\$55.00	0.00%
Col of Design	Collegiate Fee - DESGN	Fall/spring	0.05 - 5.99	\$175.00	\$175.00	0.00%
Col of Design	Collegiate Fee - DESGN	Fall/spring	6.0 - 999.99	\$350.00	\$350.00	0.00%

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Col of Design	Collegiate Fee - DESGN	Summer	0.05 - 5.99	\$87.50	\$87.50	0.00%
Col of Design	Collegiate Fee - DESGN	Summer	6.0 - 999.99	\$175.00	\$175.00	0.00%
Col of Ed & Human Devel	Collegiate Fee - CEHD	Fall/spring/summer	1.0 - 5.99	\$80.00	\$80.00	0.00%
Col of Ed & Human Devel	Collegiate Fee - CEHD	Fall/spring/summer	6.0 - 999.99	\$160.00	\$160.00	0.00%
Col of Ed & Human Devel	Durable Goods - School Psychology - Best Practices	Fall/spring	0.05 - 999.99	\$220.00	\$220.00	0.00%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Fall/spring	0.05 - 5.99	\$55.00	\$55.00	0.00%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Fall/spring	6.0 - 999.99	\$110.00	\$110.00	0.00%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Summer	0.05 - 2.99	\$27.50	\$27.50	0.00%
Col of Food, Ag & Nat Rsrc Sci	Collegiate Fee - CFANS	Summer	3.0 - 999.99	\$55.00	\$55.00	0.00%
Col of Liberal Arts	Collegiate Fee - CLA	Fall/spring/summer	0.05 - 5.99	\$77.50	\$77.50	0.00%
Col of Liberal Arts	Collegiate Fee - CLA	Fall/spring/summer	6.0 - 999.99	\$155.00	\$155.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog Term Fee	Fall/spring	0.05 - 5.99	\$103.00	\$103.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog Term Fee	Fall/spring	6.0 - 999.99	\$206.00	\$206.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog Term Fee	Summer	0.05 - 5.99	\$51.50	\$51.50	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - Grad Prog Term Fee	Summer	6.0 - 999.99	\$103.00	\$103.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - TC	Fall/spring	0.05 - 999.99	\$400.00	\$400.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - TC	Summer	0.05 - 999.99	\$200.00	\$200.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - UMD	Fall/spring	0.05 - 999.99	\$400.00	\$400.00	0.00%
Col of Pharmacy	Collegiate Fee - PHARM - PharmD - UMD	Summer	0.05 - 999.99	\$200.00	\$200.00	0.00%
Col of Sci & Engineering	Collegiate Fee - CSENG	Fall/spring	0.05 - 5.99	\$150.00	\$150.00	0.00%
Col of Sci & Engineering	Collegiate Fee - CSENG	Fall/spring	6.0 - 999.99	\$300.00	\$300.00	0.00%
Col of Sci & Engineering	Collegiate Fee - CSENG	Summer	0.05 - 2.99	\$75.00	\$75.00	0.00%
Col of Sci & Engineering	Collegiate Fee - CSENG	Summer	3.0 - 999.99	\$150.00	\$150.00	0.00%
Col of Veterinary Med	Collegiate Fee - VETMD	Fall/spring/summer	2.0 - 999.99	\$525.00	\$525.00	0.00%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Fall/spring	0.05 - 5.99	\$125.00	\$125.00	0.00%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Fall/spring	6.0 - 999.99	\$250.00	\$250.00	0.00%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Summer	0.05 - 2.99	\$37.50	\$37.50	0.00%
Humphrey Schl of Public Affr	Collegiate Fee - HHH	Summer	3.0 - 999.99	\$50.00	\$50.00	0.00%
Law School	Collegiate Fee - LAW	Fall/spring	0.05 - 999.99	\$475.00	\$475.00	0.00%
Law School	Collegiate Fee - LAW	Summer	0.05 - 999.99	\$180.00	\$180.00	0.00%
Medical School	Collegiate Fee - MED - Duluth - Medical Students	Fall/spring	0.05 - 999.99	\$275.00	\$250.00	-9.09%
Medical School	Collegiate Fee - MED - Mortuary Science Program	Fall/spring/summer	0.05 - 999.99	\$50.00	\$50.00	0.00%
Medical School	Collegiate Fee - MED - TC Medical Students	Fall/spring	0.05 - 999.99	\$275.00	\$250.00	-9.09%
Schl of Dentistry	Collegiate Fee - DENT	Fall/spring/summer	0.05 - 999.99	\$205.00	\$205.00	0.00%
Schl of Dentistry	Durable Goods - CD-ROM -Dent OA Teeth	Fall/spring	0.05 - 999.99	\$16.00	\$16.00	0.00%
Schl of Dentistry	Durable Goods - Oper/Pros Typodont-PASS	Summer	0.05 - 999.99	\$229.00	\$229.00	0.00%
Schl of Nursing	Collegiate Fee - NURSG	Fall/spring/summer	0.05 - 999.99	\$175.00	\$175.00	0.00%
Schl of Public Health	Collegiate Fee - PUBHL	Fall/spring	0.05 - 5.99	\$110.00	\$110.00	0.00%
Schl of Public Health	Collegiate Fee - PUBHL	Fall/spring	6.0 - 999.99	\$145.00	\$145.00	0.00%
Schl of Public Health	Collegiate Fee - PUBHL	Summer	0.05 - 5.99	\$55.00	\$55.00	0.00%
Schl of Public Health	Collegiate Fee - PUBHL	Summer	6.0 - 999.99	\$75.00	\$75.00	0.00%



University of Minnesota 2014-2015 Student Services Fees

UNIVERSITY OF MINNESOTA

Office of the Senior Vice President  
for Academic Affairs and Provost

234 Morrill Hall  
100 Church Street S.E.  
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Office: 612-625-0051  
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April 29, 2014

To: President Eric Kaler  
Richard Pfutzenreuter, Vice President and Chief Financial Officer

From: Karen Hanson, Senior Vice President for Academic Affairs and Provost



Re: Student Services Fees Recommendations for 2014-15

Attached are the 2014-2015 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 appointed by the student association on that campus. Each campus Student Services Fees committee then forwards its recommendations to the appropriate chancellor or vice provost, who in turn reviews and comments upon these recommendations and then submits them to my office.

I am 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 2014-2015 Student Services Fees for each campus are as follows:

Campus	2013-2014 Semester Fee	2014-2015 Semester Fee	Percentage Increase
UMC	208.75	218.75	4.8%
UMD	311.45	320.06	2.76%
UMM	341.50	341.50	0
UMR	168.00	168.00	0
UMTC	414.91	417.91	0.72%

The details of the Student Services Fees recommendations submitted by each campus are attached for your information. The recommendation for the University of Minnesota, Crookston has increased by 4.8%, following a decrease of 1.8% last year, largely due to establishing a reserve balance for the operation and maintenance of a proposed UMC Wellness Center. The recommendation for the University of Minnesota, Duluth has increased by 2.76%, representing the committee's work to keep the increase as low as possible while also providing necessary programs and services for its students. The student services fees recommendations for the University of Minnesota, Morris and University of Minnesota, Rochester remain flat, while the University of Minnesota, Twin Cities has increased by 0.72%.

I 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. There 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.

Attachments

**Attachment 9:  
University of Minnesota 2014-2015 Student Services Fees**

**2014-2015 Student Services Fees Recommendations**

*University of Minnesota - Crookston Campus*

Mandatory Student Fees <i>assessed on all students registered for 6 or more credits</i>	FY 2013-14 Approved by Administration			FY 2014-15 Requested by Organization			FY 2014-15 Recommended by Fees Committee		FY 2014-15 Recommended by Administration	
	Organization Name	Semester Students	Semester Income	Semester Fee	Semester Students	Semester Income	Semester Fee	Semester Income	Semester Fee	Semester Income
Clubs and Organizations	2,075	\$16,600	\$8.00	2,075	\$16,600	\$8.00	\$16,600	\$8.00	\$16,600	\$8.00
Concerts and Lectures	2,075	\$10,375	\$5.00	2,075	\$10,375	\$5.00	\$10,375	\$5.00	\$10,375	\$5.00
Crookston Student Association (CSA)	2,075	\$12,450	\$6.00	2,075	\$12,450	\$6.00	\$12,450	\$6.00	\$12,450	\$6.00
Student Experience	2,075	\$3,113	\$1.50	2,075	\$2,594	\$1.25	\$2,594	\$1.25	\$2,594	\$1.25
Fitness Center	2,075	\$31,125	\$15.00	2,075	\$31,125	\$15.00	\$31,125	\$15.00	\$31,125	\$15.00
Health Service	2,075	\$66,400	\$32.00	2,075	\$66,400	\$32.00	\$66,400	\$32.00	\$66,400	\$32.00
Intercollegiate Athletics	2,075	\$143,175	\$69.00	2,075	\$143,175	\$69.00	\$143,175	\$69.00	\$143,175	\$69.00
Intramurals	2,075	\$12,450	\$6.00	2,075	\$12,450	\$6.00	\$12,450	\$6.00	\$12,450	\$6.00
NACTA	2,075	\$4,150	\$2.00	2,075	\$6,225	\$3.00	\$6,225	\$3.00	\$6,225	\$3.00
Publications	2,075	\$2,075	\$1.00	2,075	\$2,075	\$1.00	\$2,075	\$1.00	\$2,075	\$1.00
Student Activities (SPACE)	2,075	\$60,175	\$29.00	2,075	\$60,175	\$29.00	\$60,175	\$29.00	\$60,175	\$29.00
Student Center	2,075	\$18,675	\$9.00	2,075	\$16,600	\$8.00	\$16,600	\$8.00	\$16,600	\$8.00
Student Center Equipment Renewal	2,075	\$6,225	\$3.00	2,075	\$6,225	\$3.00	\$6,225	\$3.00	\$6,225	\$3.00
Study Abroad	2,075	\$5,188	\$2.50	2,075	\$5,188	\$2.50	\$5,188	\$2.50	\$5,188	\$2.50
CSSD	2,075	\$8,300	\$4.00	2,075	\$8,300	\$4.00	\$8,300	\$4.00	\$8,300	\$4.00
Recreation Center	2,075	\$31,125	\$15.00	2,075	\$51,875	\$25.00	\$51,875	\$25.00	\$51,875	\$25.00
Ag-Arama	2,075	\$1,556	\$0.75	2,075	\$2,075	\$1.00	\$2,075	\$1.00	\$2,075	\$1.00
<b>Total Student Fees</b>		\$433,156	\$208.75		\$453,906	\$ 218.75	\$453,906	\$218.75	\$453,906	\$218.75

University of Minnesota 2014-2015 Student Services Fees

FY15 STUDENT SERVICES FEES RECOMMENDATIONS

University of Minnesota - Duluth Campus

STUDENT FEE GROUPS <i>(Administrative units are in italics)</i>	FY13 ALLOCATION		FY14 ALLOCATION		FY15 REQUEST	FY15 CHANCELLOR'S RECOMMENDATION	
	19,000 STUDENTS		17,900 STUDENTS		18,200 STUDENTS	18,200 STUDENTS	
	ALLOCATION	FEE (rounded)	ALLOCATION	FEE (rounded)		ALLOCATION	FEE (rounded)
ACCESS FOR ALL	4,000	0.21	2,864	0.16	4,000	4,000	0.22
ASIAN AMERICAN STUDENT ASSN	14,000	0.74	13,604	0.76	13,600	13,600	0.75
BLACK STUDENT ASSOCIATION	15,500	0.82	15,036	0.84	15,000	15,000	0.82
BULLDOG TAXI	36,000	1.89	35,084	1.96	38,200	38,200	2.10
CAMPUS CRUSADE FOR CHRIST	1,500	0.08	1,432	0.08	7,500	2,000	0.11
CFACT	0	0.00	5,907	0.33	25,400	6,000	0.33
CHINESE STUDENT and SCHOLAR ASSN	0	0.00	3,938	0.22	4,000	4,000	0.22
GLENSHEEN					15,000	15,000	0.82
GREEK LIFE	2,000	0.11	1,969	0.11	2,500	2,250	0.12
HEALTH SERVICES	1,352,250	71.17	1,344,469	75.11	1,396,000	1,396,000	76.70
HEALTH SERVICES CAPITAL IMPROVEMENT	60,000	3.16	97,197	5.43	150,000	125,000	6.87
INTERCOLLEGIATE ATHLETICS	823,000	43.32	816,240	45.60	859,975	836,400	45.96
INTERNATIONAL CLUB	7,150	0.38	8,771	0.49	9,000	9,000	0.49
KIRBY PROGRAM BOARD	110,000	5.79	172,198	9.62	178,000	172,198	9.46
KIRBY STUDENT CENTER	996,235	52.43	914,511	51.09	914,511	914,511	50.25
KIRBY CAPITAL IMPROVEMENT	433,241	22.80	389,146	21.74	448,061	423,000	23.24
KUMD	100,000	5.26	97,197	5.43	100,000	100,000	5.49
LATINO CHICANO STUDENT ORG	14,000	0.74	13,604	0.76	14,000	13,600	0.75
LIBRARY COMMUNICATION and EVENTS TEAM	0	0.00	0	0.00	1,200	1,200	0.07
MUSIC ORGANIZATIONS	55,000	2.89	56,027	3.13	55,000	55,000	3.02
MPIRG	33,500	1.76	38,843	2.17	59,950	42,727	2.35
OFFICE OF CIVIC ENGAGEMENT	0	0.00	21,480	1.20	0	0	0.00
QUEER ALLIED STUDENT UNION	12,000	0.63	11,635	0.65	12,000	12,000	0.66
REC SPORTS/OUTDOOR PROGRAM	1,050,000	55.26	1,053,594	58.86	1,074,666	1,074,666	59.05
RSOP CAPITAL IMPROVEMENT	210,665	11.09	204,955	11.45	211,104	211,104	11.60
SERVE	4,000	0.21	4,833	0.27	6,450	6,450	0.35
STATESMAN	35,000	1.84	31,146	1.74	37,000	31,146	1.71
STUDENT ASSOCIATION	85,000	4.47	85,562	4.78	95,000	95,000	5.22
STUDENT LEGISLATIVE COALITION (SLC)	10,500	0.55	0	0.00	0	0	0.00
STUDENTS TODAY LEADERS FOREVER (STLF)	1,500	0.08	1,432	0.08	0	0	0.00
THEATRE	50,000	2.63	51,015	2.85	60,000	55,000	3.02
TWEED MUSEUM	18,000	0.95	17,542	0.98	18,000	18,000	0.99
WOMEN'S RESOURCE ACTION CENTER	10,000	0.53	9,666	0.54	10,000	10,000	0.55
SUBTOTAL ALLOCATIONS TO UNITS	5,544,041	291.79	5,520,897	308.43	5,835,117	5,702,052	313.30
Buydown from Capital Improvement Reserves			(75,000)	(4.19)		0	0.00
Buydown from SSF Reserves	(200,000)	(10.53)	(50,000)	(2.79)		(150,000)	(8.24)
SUBTOTAL STUDENT FEES	5,344,041	281.27	5,395,897	301.45	5,835,117	5,552,052	305.06
Capital Improvement Reserve	285,000	15.00	179,000	10.00	273,000	273,000	15.00
TOTAL STUDENT FEES	5,629,041	296.27	5,574,897	311.45	6,108,117	5,825,052	320.06

University of Minnesota 2014-2015 Student Services Fees

SUMMER 2015 STUDENT SERVICES FEES RECOMMENDATIONS  
 University of Minnesota - Duluth Campus

	SUMMER 2013	SUMMER 2014	SUMMER 2015
	APPROVED FEE	APPROVED FEE	CHANCELLOR'S RECOMMENDATION
KIRBY STUDENT CENTER	35.13	34.23	33.67
KSC CAPITAL IMPROVEMENT	15.28	14.57	15.57
KUMD	3.53	3.64	3.68
HEALTH SERVICES	35.76	37.74	38.54
HEALTH SERVICES CAPITAL IMP	1.58	2.72	3.43
REC SPTS/OUTDOOR PRG	37.02	39.43	39.56
RSOP CAPITAL IMPROVEMENT	7.43	7.67	7.77
TOTAL FEE	135.73	140.00	142.22

**Attachment 9:  
University of Minnesota 2014-2015 Student Services Fees**

University of Minnesota, Morris  
Student Service Fee Recommendations  
2014 – 2015 Academic Year

<b>Morris Student Service Fees</b>		
All fees are per student per semester		
	<b>2013-2014 Actual</b>	<b>2014-2015 Recommended</b>
<b>Student Activities Fee</b>	\$98.50	\$98.50
<b>Student Center Fee*</b>	\$39.00	\$39.00
*Student Center Fee Includes: Student Center Operation Fee of \$24.00 Student Center Reserve Fee of \$15.00		
<b>Athletic Fee</b>	\$35.00	\$35.00
<b>Regional Fitness Center Fee*</b> * Includes Reserve Fee of \$2.00	\$88.00	\$88.00
<b>Health and Wellness Services Fee</b>	\$81.00	\$81.00
<b>Total</b>	<b>\$341.50</b>	<b>\$341.50</b>

## University of Minnesota 2014-2015 Student Services Fees

**University of Minnesota, Morris**  
**Student Activity Fee Allocations 2014-2015**

	<b>2014 – 2015 ALLOCATIONS</b>
<b>University Services</b>	
Intramurals and Recreation	<b>\$15,000</b>
Community Engagement	<b>\$29,500</b>
Office of Student Activities (OSA)	<b>\$35,000</b>
World Touch Cultural Heritage Week (WTCHW)	<b>\$19,380</b>
<b>Campus Life Programs</b>	
Big Friend / Little Friend (BFLF)	<b>\$2,945</b>
CAC Concerts Committee	<b>\$22,440</b>
CAC Convocations Committee	<b>\$23,180</b>
CAC Coordinating Board	<b>\$4,000</b>
CAC Films Committee	<b>\$9,180</b>
CAC Homecoming and Traditions (HAT)	<b>\$5,355</b>
CAC Performing Arts Committee (PAC)	<b>\$29,580</b>
<b>University Recognized Organizations</b>	
Asian Student Association (ASA)	<b>\$6,120</b>
Black Student Union (BSU)	<b>\$8,700</b>
Circle of Nations Indian Assoc. (CNIA)	<b>\$20,585</b>
Equality	<b>\$7,100</b>
International Student Association	<b>\$6,120</b>
KUMM Student Radio	<b>0</b>
Morris Campus Student Association (MCSA)	<b>\$7,500</b>
Voices Unidas	<b>\$3,060</b>
The University Register (UR)	<b>\$17,020</b>
Women of Color Association (WOCA)	<b>\$1,400</b>
The Morris NorthStar (Formerly The Counterweight)	<b>\$8,500</b>
<b>Independent Student Groups</b>	
Men's Rugby Team	<b>\$12,550</b>
Mock Trial / Pre-Law Society	<b>\$7,400</b>
Peer Health Educators (PHE)	<b>\$1,020</b>
French Club (Entre Nous)	<b>\$4,000</b>
American Chemical Society (ACS)	<b>\$918</b>
Minnesota, public Interest Research Group (MPIRG)	<b>\$14,800</b>
Women's Rugby	<b>\$6,630</b>
Assistance to Student Groups (ASG)	<b>\$33,000</b>
<b>Total</b>	<b>\$361,983</b>

<i>Estimated</i> Student Activity Fee Funds for 2014-2015 at \$98.50 per semester:	\$ 341,992
Carryover Student Activity Fee Surplus from 2013-2014:	\$ 20,000
<i>Estimated</i> Total Student Activity Fee Funds Available for 2014-2015 Allocation:	\$ 361,992

**Attachment 9:  
University of Minnesota 2014-2015 Student Services Fees**

University of Minnesota, Rochester  
Student Service Fee Recommendations  
2014 - 2015 Academic Year

<b>Rochester Student Service Fees</b>		
All fees are per student per semester		
(Fee per semester, degree seeking students enrolled in 6 or more credits)	<b>2013-2014 Actual</b>	<b>2014-2015 Recommended</b>
Mental & Physical Wellness	\$45.00	\$45.00
Fitness, Recreation, Sports	\$90.00	\$90.00
Academic Support	\$10.50	\$10.50
Student Activities/Rochester Student Assn.	\$20.00	\$20.00
Study Abroad/Learning Abroad	\$1.50	\$1.50
Diversity Programming	\$1.00	\$1.00
<b>Total</b>	<b>\$168.00</b>	<b>\$168.00</b>

**University of Minnesota 2014-2015 Student Services Fees**  
**Student Service Fees Committee**  
**Recommendations for 2014-15 Funding**

Fees Groups:	2013-14 Final Rec.		2014-15 Stu Fees Requested		2014-15 Stu Fees Initial Rec.		2014-15 Stu Fees Final Rec.	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
African Student Association (ASA)	\$ 18,930	\$ 0.24	\$ 18,360	\$ 0.24	\$ 14,215	\$ 0.19	\$ 14,215	\$ 0.19
All-Campus Elections Commissions	\$ 9,427	\$ 0.12	\$ 12,226	\$ 0.16	\$ 10,397	\$ 0.14	\$ 10,417	\$ 0.14
Al-Madinah Cultural Center	\$ 64,550	\$ 0.80	\$ 78,400	\$ 1.00	\$ 69,750	\$ 0.88	\$ 63,450	\$ 0.80
Alpha Phi Omega	\$ -	\$ -	\$ 24,985	\$ 0.33	\$ 7,010	\$ 0.09	\$ 7,010	\$ 0.09
Alpine Ski Team	\$ 10,308	\$ 0.14	\$ 21,877	\$ 0.29	\$ 4,127	\$ 0.05	\$ 4,127	\$ 0.05
American Indian Cultural Center (AISCC)	\$ 23,250	\$ 0.31	\$ 46,551	\$ 0.62	\$ 41,034	\$ 0.55	\$ 40,584	\$ 0.54
American Institute of Aeronautics and Astronautics	\$ 5,136	\$ 0.07	\$ 10,379	\$ 0.14	\$ 8,550	\$ 0.11	\$ 8,550	\$ 0.11
American Medical Student Assn-Pre Med	\$ 25,911	\$ 0.33	\$ 37,075	\$ 0.49	\$ 12,275	\$ 0.16	\$ 17,875	\$ 0.24
Amnesty International	\$ 1,796	\$ 0.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anthropology Club	\$ -	\$ -	\$ 16,450	\$ 0.22	\$ -	\$ -	\$ -	\$ -
Art of Living Club	\$ -	\$ -	\$ 9,720	\$ 0.13	\$ 4,395	\$ 0.06	\$ 4,695	\$ 0.06
Asian American Student Union	\$ 63,250	\$ 0.83	\$ 106,898	\$ 1.40	\$ 76,044	\$ 0.99	\$ 76,044	\$ 0.99
Aurora Center	\$ 253,000	\$ 3.16	\$ 309,443	\$ 3.95	\$ 278,000	\$ 3.53	\$ 273,340	\$ 3.46
Be the Match on Campus	\$ -	\$ -	\$ 5,000	\$ 0.07	\$ 4,200	\$ 0.06	\$ 4,200	\$ 0.06
Black Graduate & Professional Student Assoc.	\$ 8,865	\$ 0.12	\$ 13,340	\$ 0.18	\$ 8,985	\$ 0.12	\$ 8,985	\$ 0.12
Black Motivated Women	\$ 8,974	\$ 0.12	\$ 10,450	\$ 0.14	\$ 5,450	\$ 0.07	\$ 5,950	\$ 0.08
Black Student Union	\$ 47,497	\$ 0.63	\$ 32,967	\$ 0.42	\$ 21,402	\$ 0.27	\$ 25,902	\$ 0.33
Boynnton Health Service	\$ 8,517,713	\$ 118.01	\$ 8,696,333	\$ 121.55	\$ 8,596,333	\$ 120.15	\$ 8,434,508	\$ 117.89
Boynnton Mental Health Services	\$ 289,892	\$ 4.03	\$ 402,150	\$ 5.63	\$ 308,630	\$ 4.32	\$ 297,515	\$ 4.17
Boynnton Health Service - Gopher Chauffer	\$ 87,491	\$ 1.22	\$ 88,870	\$ 1.25	\$ 88,870	\$ 1.25	\$ 86,426	\$ 1.21
Campus Atheists, Skeptics and Humanists (CASH)	\$ 11,000	\$ 0.15	\$ 19,905	\$ 0.26	\$ 12,300	\$ 0.16	\$ 12,300	\$ 0.16
Campus Crusade for Christ (CRU)	\$ 7,076	\$ 0.09	\$ 17,110	\$ 0.23	\$ 6,775	\$ 0.09	\$ 6,775	\$ 0.09
Campus Outreach	\$ 1,285	\$ 0.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Catholic College Student Group	\$ 2,980	\$ 0.04	\$ 16,800	\$ 0.22	\$ 3,450	\$ 0.05	\$ 3,450	\$ 0.05
Chabad at the U of M	\$ 40,661	\$ 0.53	\$ 54,250	\$ 0.69	\$ 46,600	\$ 0.59	\$ 47,450	\$ 0.60
Colleges Against Cancer	\$ 14,141	\$ 0.19	\$ 14,441	\$ 0.19	\$ 10,839	\$ 0.14	\$ 10,809	\$ 0.14
Collegians for a Constructive Tomorrow	\$ 117,722	\$ 1.50	\$ 188,035	\$ 2.42	\$ 88,700	\$ 1.10	\$ 82,530	\$ 1.02
Community Child Care Center	\$ 84,612	\$ 1.06	\$ 85,000	\$ 1.07	\$ 85,000	\$ 1.07	\$ 85,000	\$ 1.07
Como Early Learning Center	\$ 79,947	\$ 1.00	\$ 80,000	\$ 1.01	\$ 80,000	\$ 1.01	\$ 80,000	\$ 1.01
Compassionate Action for Animals	\$ 20,000	\$ 0.26	\$ 15,935	\$ 0.21	\$ 1,084	\$ 0.01	\$ 1,084	\$ 0.01
Cultural Studies & Comparative Literature Student Assn	\$ -	\$ -	\$ 10,430	\$ 0.14	\$ 5,150	\$ 0.07	\$ 5,150	\$ 0.07
Dance Marathon	\$ 5,900	\$ 0.08	\$ 7,325	\$ 0.10	\$ 6,896	\$ 0.09	\$ 6,896	\$ 0.09
Disabled Student Cultural Center	\$ 28,754	\$ 0.38	\$ 28,173	\$ 0.38	\$ 9,950	\$ 0.13	\$ 22,538	\$ 0.30
Economics Student Organization	\$ 6,000	\$ 0.08	\$ 5,300	\$ 0.07	\$ 3,040	\$ 0.04	\$ 3,040	\$ 0.04
Engineers Without Borders	\$ 6,705	\$ 0.09	\$ 7,988	\$ 0.11	\$ 5,515	\$ 0.07	\$ 5,865	\$ 0.08
Ethiopian Student Association	\$ 4,330	\$ 0.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forensic Science Club	\$ 3,350	\$ 0.04	\$ 3,300	\$ 0.04	\$ 2,165	\$ 0.03	\$ 2,165	\$ 0.03
Fraternity Purchasing Association	\$ 10,000	\$ 0.13	\$ 10,000	\$ 0.13	\$ 9,000	\$ 0.12	\$ 9,000	\$ 0.12
GO FIRST	\$ 34,350	\$ 0.41	\$ 55,154	\$ 0.71	\$ 35,149	\$ 0.45	\$ 35,149	\$ 0.45
Gymnastics Club	\$ 4,500	\$ 0.06	\$ 10,000	\$ 0.13	\$ 2,549	\$ 0.03	\$ 3,549	\$ 0.05
Habitat for Humanity	\$ 13,153	\$ 0.17	\$ 15,843	\$ 0.21	\$ 13,243	\$ 0.18	\$ 13,243	\$ 0.18
Hillel: the Jewish Student Center	\$ 27,425	\$ 0.36	\$ 74,814	\$ 0.99	\$ 36,939	\$ 0.48	\$ 38,464	\$ 0.50
Hmong Minnesota Student Association (HMSA)	\$ 24,665	\$ 0.33	\$ 33,040	\$ 0.43	\$ 21,195	\$ 0.27	\$ 21,195	\$ 0.27
Horticulture Club	\$ 7,239	\$ 0.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indian Student Association	\$ 6,628	\$ 0.09	\$ 8,565	\$ 0.11	\$ 8,565	\$ 0.11	\$ 8,565	\$ 0.11
Innovative Engineers	\$ 1,000	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdisciplinary Perspectives on International Devel	\$ 5,375	\$ 0.07	\$ 15,225	\$ 0.20	\$ 6,536	\$ 0.09	\$ 12,785	\$ 0.17
La Raza Student Cultural Center	\$ 28,910	\$ 0.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Learning Abroad Center	\$ 119,568	\$ 1.50	\$ 119,568	\$ 1.51	\$ 118,068	\$ 1.49	\$ 118,214	\$ 1.49
Lutheran Campus Ministry	\$ 19,073	\$ 0.24	\$ 45,700	\$ 0.61	\$ 5,276	\$ 0.07	\$ 7,676	\$ 0.10
MacLuarinCSF Students	\$ -	\$ -	\$ 96,683	\$ 1.29	\$ 11,468	\$ 0.15	\$ 21,908	\$ 0.29
MN Daily	\$ 505,000	\$ 6.29	\$ 505,000	\$ 6.38	\$ 383,529	\$ 4.76	\$ 497,425	\$ 6.28
MN Daily Balance Reduction	\$ (70,000)	\$ (0.92)	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ (1.33)
MN International Student Association	\$ 66,223	\$ 0.87	\$ 92,924	\$ 1.21	\$ 61,845	\$ 0.80	\$ 61,845	\$ 0.80
MinnesoTap	\$ 10,050	\$ 0.13	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ (0.00)
MN Public Interest Research Group (MPIRG)	\$ 124,211	\$ 1.53	\$ 154,880	\$ 1.98	\$ 127,127	\$ 1.61	\$ 128,560	\$ 1.63
Minnesota Quidditch	\$ 8,000	\$ 0.11	\$ 24,550	\$ 0.33	\$ 11,915	\$ 0.16	\$ 15,550	\$ 0.21
National Society of Black Engineers	\$ 6,247	\$ 0.08	\$ 12,140	\$ 0.16	\$ 6,860	\$ 0.09	\$ 8,115	\$ 0.11
Natural Resources Association of Graduate Students	\$ -	\$ -	\$ 3,691	\$ 0.05	\$ 3,259	\$ 0.04	\$ 3,234	\$ 0.04
Navigators at the University of Minnesota	\$ 5,700	\$ 0.08	\$ 13,400	\$ 0.18	\$ 3,500	\$ 0.05	\$ 3,500	\$ 0.05
Northrop Concerts and Lectures	\$ 150,600	\$ 1.99	\$ 480,630	\$ 6.29	\$ 150,600	\$ 1.90	\$ 171,421	\$ 2.17
Plant Pathology Graduate Student Group	\$ -	\$ -	\$ 10,700	\$ 0.14	\$ 4,650	\$ 0.06	\$ 4,650	\$ 0.06
Pokemon League	\$ -	\$ -	\$ 5,635	\$ 0.08	\$ 2,990	\$ 0.04	\$ 2,990	\$ 0.04
Queer Student Cultural Center	\$ 50,606	\$ 0.67	\$ 68,741	\$ 0.90	\$ 49,011	\$ 0.63	\$ 49,011	\$ 0.63
Radio K-Operating	\$ 242,999	\$ 3.04	\$ 246,644	\$ 3.12	\$ 232,999	\$ 2.93	\$ 244,211	\$ 3.08
St. Pauls Outreach	\$ 53,628	\$ 0.67	\$ 128,775	\$ 1.70	\$ 48,059	\$ 0.62	\$ 48,059	\$ 0.62
SIAM Student Chapter	\$ 2,950	\$ 0.02	\$ 3,835	\$ 0.05	\$ 3,435	\$ 0.05	\$ 3,435	\$ 0.05
Society of Asian Scientists and Engineers	\$ 2,940	\$ 0.04	\$ 6,486	\$ 0.09	\$ 6,150	\$ 0.08	\$ 6,375	\$ 0.08
Society of Automotive Engineers, University of MN	\$ 18,090	\$ 0.24	\$ 34,733	\$ 0.45	\$ 29,566	\$ 0.38	\$ 29,566	\$ 0.38



Twin Cities Campus, Continued

Fees Groups:	2013-14 Final Rec.		2014-15 Stu Fees Requested		2014-15 Stu Fees Initial Rec.		2014-15 Stu Fees Final Rec.	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
Somali Student Association	\$ 25,556	\$ 0.34	\$ 32,500	\$ 0.43	\$ 24,550	\$ 0.33	\$ 24,550	\$ 0.33
Student Conflict Resolution Center	\$ 258,515	\$ 3.23	\$ 315,000	\$ 4.02	\$ 315,000	\$ 4.02	\$ 311,422	\$ 3.97
Student Fee Administration	\$ 157,000	\$ 2.00	\$ 157,000	\$ 1.98	\$ 157,000	\$ 1.98	\$ 157,000	\$ 1.98
Students Against Hunger	\$ 3,760	\$ 0.05	\$ 7,385	\$ 0.10	\$ 4,967	\$ 0.07	\$ 5,217	\$ 0.07
Students for a Conservative Voice	\$ 77,106	\$ 0.96	\$ 137,189	\$ 1.77	\$ 76,040	\$ 0.96	\$ 83,540	\$ 1.06
Students for a Democratic Society	\$ 3,295	\$ 0.04	\$ 9,675	\$ 0.13	\$ 4,575	\$ 0.06	\$ 4,575	\$ 0.06
Students for Design Activism	\$ 5,557	\$ 0.07	\$ 3,318	\$ 0.04	\$ 2,260	\$ 0.03	\$ 2,260	\$ 0.03
Students for Human Life	\$ 15,405	\$ 0.20	\$ 21,976	\$ 0.29	\$ 645	\$ 0.01	\$ 581	\$ 0.01
Student Service Fees Event Grant	\$ 75,000	\$ 0.94	\$ 75,000	\$ 0.95	\$ 75,000	\$ 0.95	\$ 75,000	\$ 0.95
Student Unions & Activities - Operating	\$ 5,505,854	\$ 68.71	\$ 5,553,710	\$ 70.15	\$ 5,553,710	\$ 70.15	\$ 5,437,098	\$ 68.60
Student Unions & Activities - Bond Repayment	\$ 3,716,516	\$ 46.37	\$ 3,716,516	\$ 46.92	\$ 3,716,516	\$ 46.92	\$ 3,716,516	\$ 46.92
Student Unions & Activities - Capital, Depr, Maint.	\$ 724,207	\$ 9.03	\$ 1,250,000	\$ 16.14	\$ 875,000	\$ 11.15	\$ 864,137	\$ 11.01
Student Veterans Association	\$ 19,040	\$ 0.25	\$ 17,975	\$ 0.24	\$ 15,069	\$ 0.20	\$ 15,069	\$ 0.20
Teh Pwn Gaming	\$ 35,280	\$ 0.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tesla Works (Nikola Tesla PP)	\$ 18,100	\$ 0.24	\$ 24,207	\$ 0.32	\$ 22,382	\$ 0.30	\$ 22,382	\$ 0.30
U-Finance	\$ -	\$ -	\$ 6,500	\$ 0.09	\$ 3,700	\$ 0.05	\$ 3,700	\$ 0.05
Undergraduate Consulting Club	\$ -	\$ -	\$ 6,000	\$ 0.08	\$ 3,300	\$ 0.04	\$ 3,300	\$ 0.04
United Nations Student Assoc-Model United Nations	\$ 12,245	\$ 0.16	\$ 13,640	\$ 0.18	\$ 10,540	\$ 0.14	\$ 13,640	\$ 0.18
University Forensic Speaking	\$ 5,247	\$ 0.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University Honors Program Student Association	\$ -	\$ -	\$ 10,250	\$ 0.14	\$ 6,450	\$ 0.09	\$ 7,450	\$ 0.10
University of Minnesota Judo Club	\$ -	\$ -	\$ 12,463	\$ 0.17	\$ 1,984	\$ 0.03	\$ 1,984	\$ 0.03
University of Minnesota Solar Vehicle Project	\$ 44,040	\$ 0.58	\$ 30,265	\$ 0.40	\$ 19,743	\$ 0.26	\$ 24,743	\$ 0.33
University of Minnesota Undergrad Mock Trial Assn.	\$ -	\$ -	\$ 16,081	\$ 0.21	\$ 8,332	\$ 0.11	\$ 8,332	\$ 0.11
University Recreation and Wellness - Operational Fund	\$ 3,708,527	\$ 46.58	\$ 3,804,127	\$ 48.08	\$ 3,804,127	\$ 48.08	\$ 3,998,499	\$ 50.67
University Recreation & Wellness-Facility Support Fee	\$ 4,922,030	\$ 63.04	\$ 5,382,030	\$ 68.18	\$ 5,172,030	\$ 65.38	\$ 4,848,200	\$ 61.07
University Recreation & Wellness-Advancement Prog	\$ 109,400	\$ 1.36	\$ 122,400	\$ 1.55	\$ -	\$ -	\$ -	\$ -
University Student Legal Service	\$ 1,076,000	\$ 13.42	\$ 1,076,000	\$ 13.59	\$ 1,076,000	\$ 13.59	\$ 1,073,417	\$ 13.55
University YMCA	\$ 40,762	\$ 0.53	\$ 58,350	\$ 0.76	\$ 36,000	\$ 0.46	\$ 37,000	\$ 0.48
Voices Merging	\$ 18,210	\$ 0.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Wake Student Magazine	\$ 52,742	\$ 0.70	\$ 39,155	\$ 0.50	\$ 30,452	\$ 0.39	\$ 33,452	\$ 0.43
WAM Collective	\$ 17,250	\$ 0.23	\$ 32,850	\$ 0.43	\$ 19,050	\$ 0.25	\$ 19,550	\$ 0.25
Waterski and Wakeboard Club	\$ -	\$ -	\$ 4,500	\$ 0.06	\$ -	\$ -	\$ -	\$ -
Wesley Foundation	\$ 31,360	\$ 0.41	\$ 76,396	\$ 0.99	\$ 34,354	\$ 0.43	\$ 34,354	\$ 0.43
West Coast Swing Club	\$ -	\$ -	\$ 3,500	\$ 0.05	\$ 2,380	\$ 0.03	\$ 2,380	\$ 0.03
Women in Engineering	\$ -	\$ -	\$ 14,500	\$ 0.19	\$ -	\$ -	\$ -	\$ -
Women's Student Activist Collective	\$ 22,089	\$ 0.29	\$ 33,532	\$ 0.44	\$ 22,242	\$ 0.29	\$ 25,022	\$ 0.33
Young Americans for Liberty	\$ 3,200	\$ 0.04	\$ 70,000	\$ 0.93	\$ 23,060	\$ 0.31	\$ 31,987	\$ 0.42
<b>Total Student Fees</b>	<b>\$ 32,052,876</b>	<b>\$ 414.91</b>	<b>\$ 34,906,812</b>	<b>\$ 455.29</b>	<b>\$ 32,437,072</b>	<b>\$ 422.35</b>	<b>\$ 32,112,897</b>	<b>\$ 417.91</b>
Special Assessment Groups:	2013-14 Final Rec.		2014-15 Stu Fees Requested		2014-15 Stu Fees Initial Rec.		2014-15 Stu Fees Final Rec.	
	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem	Revenue	Per Sem
Council of Graduate Students	\$ -	\$ -	\$ 120,980	\$ 8.82	\$ 105,525	\$ 7.69	\$ 106,725	\$ 7.78
Graduate & Professional Student Assembly	\$ 392,126	\$ 11.54	\$ 392,115	\$ 12.01	\$ 176,500	\$ 4.83	\$ 232,136	\$ 6.68
MN Student Association	\$ 181,556	\$ 3.29	\$ 177,878	\$ 3.15	\$ 161,978	\$ 2.86	\$ 161,978	\$ 2.86
<b>Total Special Assessments</b>	<b>\$ 573,682</b>	<b>\$ 14.83</b>	<b>\$ 690,973</b>	<b>\$ 23.97</b>	<b>\$ 444,003</b>	<b>\$ 15.38</b>	<b>\$ 500,839</b>	<b>\$ 17.32</b>
<b>Total for All Groups</b>	<b>\$ 32,626,558</b>	<b>\$ 429.74</b>	<b>\$ 35,597,785</b>	<b>\$ 479.26</b>	<b>\$ 32,881,075</b>	<b>\$ 437.72</b>	<b>\$ 32,613,736</b>	<b>\$ 435.22</b>

\*Refuseable/refundable funding mechanism - those groups no longer in this category for FY10.

Footnotes:

1. The following Administrative units submit a two year request--this is the FY16 request and recommendations:

	Requested	Initial Recommendation	Final Recommendation
Learning Abroad Center	\$ 119,568	\$ 118,068	\$ 118,214
Northrop	\$ 483,061	\$ 150,600	\$ -
Radio K Operating	\$ 250,344	\$ 232,999	\$ 244,211
Student Conflict Resolution Center	\$ 322,000	\$ 322,000	\$ 322,000

2. The following Administrative units had budgets approved for FY15 during the two year process for Administrative Fee Units in FY14:

	Requested	Initial Recommendation	Final Recommendation
Aurora Center	\$ 309,443	\$ 278,000	\$ 278,000
Boynton Health Service	\$ 8,696,333	\$ 8,596,333	\$ 8,596,333
Boynton Mental Health Services	\$ 402,150	\$ 308,630	\$ 308,630
Boynton - Gopher Chauffer	\$ 88,870	\$ 88,870	\$ 88,870
Recreational Sports - Operational Fee	\$ 3,804,127	\$ 3,804,127	\$ 3,804,127
Recreational Sports - Facility Support Fee	\$ 5,382,030	\$ 5,172,030	\$ 5,172,030
Recreational Sports-Advancement Program	\$ 122,400	\$ -	\$ -
Student Unions and Activities - Operation Request	\$ 5,553,710	\$ 5,553,710	\$ 5,553,710
Student Unions & Activities - Bond Repayment Req	\$ 3,716,516	\$ 3,716,516	\$ 3,716,516
Student Unions and Activities-Capital, Depr, Maint	\$ 1,250,000	\$ 875,000	\$ 875,000
University Student Legal Services	\$ 1,076,000	\$ 1,076,000	\$ 1,076,000

**UNIVERSITY OF MINNESOTA**  
**ANNUAL FORECAST**  
**CONSOLIDATED STATEMENT OF NET ASSETS**  
**2014-2015**  
**(in thousands)**

	June 30 2014	June 30 2015
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	194,006	194,006
Short-term investments	89,534	89,534
Receivables, net	297,931	298,844
Inventories, net	22,966	23,385
Current portion of student loan receivables, net	14,801	15,809
Current portion of prepaid exp & deferred chgs	12,028	12,028
Other assets	376	376
<b>Total current assets</b>	<b>631,642</b>	<b>633,983</b>
<b>Noncurrent assets</b>		
Restricted cash and cash equivalents	87,005	87,005
Investments	1,967,441	2,074,485
Receivables, net	6,584	10,449
Student loan receivables, net	53,661	53,238
Prepaid expenses and deferred charges	5,724	5,813
Other assets	13	12
Capital assets, net	2,947,178	3,120,809
<b>Total noncurrent assets</b>	<b>5,067,606</b>	<b>5,351,812</b>
<b>Total Assets</b>	<b>5,699,248</b>	<b>5,985,794</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts Payable	136,614	138,179
Accrued liabilities and other	247,799	256,492
Unearned Income	69,239	69,737
Long-term debt - current portion	268,210	255,049
<b>Total current liabilities</b>	<b>721,863</b>	<b>719,458</b>
<b>Noncurrent liabilities</b>		
Accrued liabilities and other	189,174	193,947
Unearned income	109	73
Long-term debt	1,057,931	1,206,282
<b>Total noncurrent liabilities</b>	<b>1,247,214</b>	<b>1,400,302</b>
<b>Total liabilities</b>	<b>1,969,076</b>	<b>2,119,760</b>
<b>Net Assets</b>	<b>3,730,172</b>	<b>3,866,034</b>

**UNIVERSITY OF MINNESOTA**  
**ANNUAL FORECAST**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**2014-2015**  
**(in thousands)**

	<b>June 30 2014</b>	<b>June 30 2015</b>
<b>Revenues</b>		
<b>Operating Revenues</b>		
Student Tuition & Fees, net	720,665	724,043
Federal Appropriations	16,636	16,636
Federal Grants & Contracts	507,393	517,541
State & Other Gov't Grants	60,775	60,775
Nongovernmental Grants & Contracts	285,159	292,288
Student Loan Interest Income	1,900	1,934
Sales & Services of Educational Activities	159,872	163,869
Auxiliary Enterprises, net of Scholarship Allowances	372,768	380,224
Other	135	135
<b>Total Operating Revenues</b>	<b>2,125,304</b>	<b>2,157,445</b>
<b>Expenses</b>		
Education & General	2,673,189	2,703,823
Scholarships & Fellowships	50,517	50,600
Depreciation	203,534	214,488
Auxiliary Enterprises	241,296	247,329
Other Operating Expenses	19	19
<b>Total Operating Expenses</b>	<b>3,168,556</b>	<b>3,216,259</b>
<b>Operating Income / (Loss)</b>	<b>(1,043,252)</b>	<b>(1,058,814)</b>
<b>Nonoperating Revenues (Expenses)</b>		
State Appropriations	623,376	639,676
Grants	200,995	207,025
Gifts	168,608	178,609
Investment Income / (Loss)	53,699	56,011
Net inc / (dec) in the FMV of Investments	50,570	52,070
Interest on Capital Asset-Related Debt	(53,476)	(52,384)
Other Nonoperating Expenses, net	3,433	3,433
<b>Net Nonoperating Revenues</b>	<b>1,047,205</b>	<b>1,084,440</b>
<b>Income Before Other Revenues</b>	<b>3,953</b>	<b>25,625</b>
Capital Appropriations	60,570	60,570
Capital Grants & Gifts	29,665	30,555
Additions to Permanent Endowments	18,202	19,112
<b>Total Other Revenues</b>	<b>108,437</b>	<b>110,237</b>
<b>Increase / (Decrease) in Net Assets</b>	<b>112,390</b>	<b>135,862</b>
<b>Net Assets</b>	<b>3,730,172</b>	<b>3,866,034</b>

Fund Forecast - Centrally Distributed and Attributed Funds

U of M SUMMARY	Updated Estimates with Actual Carryforward F.Y. 2014								Approved Budget F.Y. 2015							
	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
<b>Resources</b>																
Balance Forward - Systemwide	1,059,394	0	0	0	15,554,355	16,613,749	0	16,613,749	681,345	0	0	0	18,608,980	19,290,325	0	19,290,325
Annual Revenue:																
State Legislative Appropriations	515,211,000	0	85,995,000	0	0	601,206,000	0	601,206,000	529,511,000	0	94,895,000	0	0	624,406,000	0	624,406,000
Tuition and Fees	3,600,000	839,905,142	0	0	0	843,505,142	0	843,505,142	3,600,000	844,291,079	0	0	0	847,891,079	0	847,891,079
Indirect Cost Recovery	0	0	0	142,124,758	0	142,124,758	0	142,124,758	0	0	0	138,921,641	0	138,921,641	0	138,921,641
Investment Income (net)	0	0	0	0	13,644,625	13,644,625	0	13,644,625	0	0	0	0	13,030,675	0	13,030,675	
Enterprise Assessment	17,750,000	0	0	0	0	17,750,000	0	17,750,000	17,750,000	0	0	0	0	17,750,000	0	17,750,000
Other	0	0	0	0	100,000	100,000	496,870,940	496,970,940	0	0	0	0	0	0	500,981,492	500,981,492
Subtotal - Annual Revenue	536,561,000	839,905,142	85,995,000	142,124,758	13,744,625	1,618,330,525	496,870,940	2,115,201,465	550,861,000	844,291,079	94,895,000	138,921,641	13,030,675	1,641,999,395	500,981,492	2,142,980,887
Net Interfund Transfers	9,300,000	0	0	0	(9,300,000)	0	0	0	9,400,000	0	0	0	(9,400,000)	0	0	0
<b>Total Resources Available</b>	<b>546,920,394</b>	<b>839,905,142</b>	<b>85,995,000</b>	<b>142,124,758</b>	<b>19,998,980</b>	<b>1,634,944,274</b>	<b>496,870,940</b>	<b>2,131,815,214</b>	<b>560,942,345</b>	<b>844,291,079</b>	<b>94,895,000</b>	<b>138,921,641</b>	<b>22,239,655</b>	<b>1,661,289,720</b>	<b>500,981,492</b>	<b>2,162,271,212</b>
<b>Allocations</b>																
Board of Regents	0	0	0	0	90,000	90,000	849,567	939,567	0	0	0	0	90,000	90,000	879,537	969,537
President's Office	399,919	0	0	0	50,000	449,919	6,000,458	6,450,377	399,919	0	0	0	50,000	449,919	5,938,629	6,388,548
Athletics	7,011,066	0	0	0	0	7,011,066	0	7,011,066	6,919,096	0	0	0	0	6,919,096	0	6,919,096
University Relations	3,420,000	0	0	0	0	3,420,000	6,336,615	9,756,615	3,420,000	0	0	0	0	3,420,000	6,109,532	9,529,532
General Counsel	0	0	0	0	0	0	5,200,531	5,200,531	0	0	0	0	0	0	5,214,341	5,214,341
Audits	0	0	0	0	0	0	2,060,068	2,060,068	0	0	0	0	0	0	1,942,434	1,942,434
Chief Financial Officer	0	0	0	0	0	0	24,009,520	24,009,520	0	0	0	0	0	0	24,130,550	24,130,550
University Services	223,030	0	0	0	0	223,030	168,385,457	168,608,487	99,191	0	0	0	1,000,000	1,099,191	167,587,809	168,687,000
Debt Service	10,151,225	0	0	0	0	10,151,225	31,024,101	41,175,326	8,061,736	0	0	0	0	8,061,736	33,655,594	41,717,330
Senior VP/Provost Academic Affairs	239,445,531	546,408,585	44,758,986	55,267,326	0	885,880,428	147,407,975	1,033,288,403	249,649,342	549,766,307	44,758,986	55,582,390	0	899,757,025	150,492,890	1,050,249,915
Senior VP/System Academic Adm	18,700	0	0	69,670	0	88,370	492,609	580,979	0	0	0	36,268	0	36,268	0	36,268
Senior VP Health Sciences	157,424,428	140,836,159	30,138,385	78,919,302	0	407,318,274	11,603,182	418,921,456	157,714,746	143,751,376	34,638,385	74,920,216	0	411,024,723	11,740,531	422,765,254
Human Resources	0	0	0	0	0	0	7,331,074	7,331,074	0	0	0	0	0	0	6,672,678	6,672,678
Information Technology	0	0	0	0	0	0	64,016,407	64,016,407	0	0	0	0	0	0	62,901,883	62,901,883
Scholarly & Cultural Affairs	0	0	0	0	0	0	474,153	474,153	0	0	0	0	0	0	0	0
Research	15,479,553	0	703,683	4,675,000	0	20,858,236	17,556,223	38,414,459	16,593,061	0	703,683	5,196,000	0	22,492,744	19,592,084	42,084,828
Duluth	31,753,768	111,891,849	2,452,946	3,025,390	250,000	149,373,953	0	149,373,953	36,303,422	110,246,003	2,452,946	3,025,390	250,000	152,277,761	0	152,277,761
Morris	19,158,275	17,771,857	0	133,840	0	37,063,972	0	37,063,972	19,502,982	17,548,000	0	133,840	0	37,184,822	0	37,184,822
Crookston	8,926,479	16,557,360	0	27,537	0	25,511,376	0	25,511,376	9,607,005	16,484,419	0	27,537	0	26,118,961	0	26,118,961
Rochester	7,146,696	6,439,332	450,000	6,693	0	14,042,721	0	14,042,721	7,383,605	6,494,974	450,000	0	0	14,328,579	0	14,328,579
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	45,680,379	0	7,491,000	0	0	53,171,379	4,123,000	57,294,379	44,606,895	0	11,891,000	0	0	56,497,895	4,123,000	60,620,895
Subtotal - Allocations	546,239,049	839,905,142	85,995,000	142,124,758	1,390,000	1,615,653,949	496,870,940	2,112,524,889	560,261,000	844,291,079	94,895,000	138,921,641	2,390,000	1,640,758,720	500,981,492	2,141,740,212
<b>Total Allocations</b>	<b>546,239,049</b>	<b>839,905,142</b>	<b>85,995,000</b>	<b>142,124,758</b>	<b>1,390,000</b>	<b>1,615,653,949</b>	<b>496,870,940</b>	<b>2,112,524,889</b>	<b>560,261,000</b>	<b>844,291,079</b>	<b>94,895,000</b>	<b>138,921,641</b>	<b>2,390,000</b>	<b>1,640,758,720</b>	<b>500,981,492</b>	<b>2,141,740,212</b>
Change in allocations/Transfers																
<b>Ending Balance</b>	<b>681,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,608,980</b>	<b>19,290,325</b>	<b>0</b>	<b>19,290,325</b>	<b>681,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,849,655</b>	<b>20,531,000</b>	<b>0</b>	<b>20,531,000</b>

Fund Forecast - Centrally Distributed and Attributed Funds

	Updated Estimates with Actual Carryforward F.Y. 2014							Approved Budget F.Y. 2015								
	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
<b>ANNUAL RESOURCES</b>																
<b>State Legislative Appropriations</b>																
General Appropriation	515,211,000	0	0	0	0	515,211,000	0	515,211,000	529,511,000	0	0	0	0	529,511,000	0	529,511,000
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	7,491,000	0	0	7,491,000	0	7,491,000	0	0	11,891,000	0	0	11,891,000	0	11,891,000
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	4,854,000	0	0	4,854,000	0	4,854,000	0	0	9,354,000	0	0	9,354,000	0	9,354,000
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	5,181,000	0	0	5,181,000	0	5,181,000	0	0	5,181,000	0	0	5,181,000	0	5,181,000
Subtotal - State Appropriations	515,211,000	0	85,995,000	0	0	601,206,000	0	601,206,000	529,511,000	0	94,895,000	0	0	624,406,000	0	624,406,000
<b>Tuition</b>																
Tuition/U Fee - Twin Cities	0	687,244,744	0	0	0	687,244,744	0	687,244,744	0	693,517,683	0	0	0	693,517,683	0	693,517,683
Tuition/U Fee - Duluth	0	111,891,849	0	0	0	111,891,849	0	111,891,849	0	110,246,003	0	0	0	110,246,003	0	110,246,003
Tuition/U Fee - Morris	0	17,771,857	0	0	0	17,771,857	0	17,771,857	0	17,548,000	0	0	0	17,548,000	0	17,548,000
Tuition/U Fee - Rochester	0	6,439,332	0	0	0	6,439,332	0	6,439,332	0	6,494,974	0	0	0	6,494,974	0	6,494,974
Tuition/U Fee - Crookston	0	16,557,360	0	0	0	16,557,360	0	16,557,360	0	16,484,419	0	0	0	16,484,419	0	16,484,419
Subtotal - Tuition/U Fee	0	839,905,142	0	0	0	839,905,142	0	839,905,142	0	844,291,079	0	0	0	844,291,079	0	844,291,079
Tuition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Application/Bursar Fees	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
Subtotal - Tuition and Fees	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
<b>Indirect Cost Recovery</b>	0	0	0	142,124,758	0	142,124,758	0	142,124,758	0	0	0	138,921,641	0	138,921,641	0	138,921,641
<b>Investment Income (net)</b>																
Gross Investment Income	0	0	0	0	16,950,000	16,950,000	0	16,950,000	0	0	0	0	17,250,000	17,250,000	0	17,250,000
Realized Capital Gains/Loss	0	0	0	0	(300,000)	(300,000)	0	(300,000)	0	0	0	0	(2,100,000)	(2,100,000)	0	(2,100,000)
Unrealized Capital Gains/Loss	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees & Operating Deduction	0	0	0	0	(1,875,375)	(1,875,375)	0	(1,875,375)	0	0	0	0	(1,989,325)	(1,989,325)	0	(1,989,325)
Inv. Income - To Participants	0	0	0	0	(1,130,000)	(1,130,000)	0	(1,130,000)	0	0	0	0	(130,000)	(130,000)	0	(130,000)
Subtotal - Investment Income (net)	0	0	0	0	13,644,625	13,644,625	0	13,644,625	0	0	0	0	13,030,675	13,030,675	0	13,030,675
<b>Other</b>																
Internal Cost Pool Receipts	0	0	0	0	0	0	489,125,890	489,125,890	0	0	0	0	0	0	500,981,492	500,981,492
Enterprise Assessment	17,750,000	0	0	0	0	17,750,000	0	17,750,000	17,750,000	0	0	0	0	17,750,000	0	17,750,000
Other Income	0	0	0	0	100,000	100,000	0	100,000	0	0	0	0	0	0	0	0
Subtotal - Other	17,750,000	0	0	0	100,000	17,850,000	489,125,890	506,975,890	17,750,000	0	0	0	0	17,750,000	500,981,492	518,731,492
Annual Revenue	536,561,000	839,905,142	85,995,000	142,124,758	13,744,625	1,618,330,525	489,125,890	2,107,456,415	550,861,000	844,291,079	94,895,000	138,921,641	13,030,675	1,641,999,395	500,981,492	2,142,980,887
<b>Net Interfund Transfers</b>																
Into O&M from Central Reserves	8,575,000	0	0	0	(8,575,000)	0	0	0	8,675,000	0	0	0	(8,675,000)	0	0	0
Into O&M from Inv. Earnings	725,000	0	0	0	(725,000)	0	0	0	725,000	0	0	0	(725,000)	0	0	0
Subtotal - Net Transfers	9,300,000	0	0	0	(9,300,000)	0	0	0	9,400,000	0	0	0	(9,400,000)	0	0	0

Fund Forecast - Centrally Distributed and Attributed Funds

	Updated Estimates with Actual Carryforward F.Y. 2014								Approved Budget F.Y. 2015							
	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
<b>ALLOCATIONS</b>																
<b>Board of Regents</b>	0	0	0	0	90,000	90,000	849,567	939,567	0	0	0	0	90,000	90,000	879,537	969,537
<b>President's Office</b>	399,919	0	0	0	50,000	449,919	6,000,458	6,450,377	399,919	0	0	0	50,000	449,919	5,938,629	6,388,548
<b>General Counsel</b>	0	0	0	0	0	0	5,200,531	5,200,531	0	0	0	0	0	0	5,214,341	5,214,341
<b>Audits</b>	0	0	0	0	0	0	2,060,068	2,060,068	0	0	0	0	0	0	1,942,434	1,942,434
<b>Chief Financial Officer</b>																
Budget and Finance	0	0	0	0	0	0	12,497,956	12,497,956	0	0	0	0	0	0	12,981,562	12,981,562
Controller	0	0	0	0	0	0	11,511,564	11,511,564	0	0	0	0	0	0	11,148,988	11,148,988
<b>Total - Chief Financial Officer</b>	0	0	0	0	0	0	24,009,520	24,009,520	0	0	0	0	0	0	24,130,550	24,130,550
<b>University Services</b>																
University Services - VP	0	0	0	0	0	0	5,673,000	5,673,000	0	0	0	0	0	0	5,297,717	5,297,717
Facilities Management	0	0	0	0	0	0	144,769,688	144,769,688	0	0	0	0	1,000,000	1,000,000	142,814,360	143,814,360
Capital Planning/Project Mgmt	0	0	0	0	0	0	1,839,431	1,839,431	0	0	0	0	0	0	1,828,298	1,828,298
University Health & Safety	0	0	0	0	0	0	5,134,259	5,134,259	0	0	0	0	0	0	5,035,462	5,035,462
Public Safety	0	0	0	0	0	0	10,135,755	10,135,755	0	0	0	0	0	0	10,065,389	10,065,389
Auxiliary Services	223,030	0	0	0	0	223,030	833,324	1,056,354	99,191	0	0	0	0	99,191	2,546,583	2,645,774
<b>Total - University Services</b>	223,030	0	0	0	0	223,030	168,385,457	168,608,487	99,191	0	0	0	1,000,000	1,099,191	167,587,809	168,687,000
<b>Debt Service</b>	10,151,225	0	0	0	0	10,151,225	31,024,101	41,175,326	8,061,736	0	0	0	0	8,061,736	33,655,594	41,717,330
<b>Human Resources</b>	0	0	0	0	0	0	7,331,074	7,331,074	0	0	0	0	0	0	6,672,678	6,672,678
<b>Information Technology</b>	0	0	0	0	0	0	64,016,407	64,016,407	0	0	0	0	0	0	62,901,883	62,901,883
<b>University Relations</b>	3,420,000	0	0	0	0	3,420,000	6,336,615	9,756,615	3,420,000	0	0	0	0	3,420,000	6,109,532	9,529,532
<b>Scholarly &amp; Cultural Affairs</b>	0	0	0	0	0	0	474,153	474,153	0	0	0	0	0	0	0	0
<b>Sr. VP System Administration</b>																
Sr. VP Sys Academic Admin	18,700	0	0	69,670	0	88,370	492,609	580,979	0	0	0	36,268	0	36,268	0	36,268
Sr. VP Sys Academic Adm-Units.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total - Sr. Vice President</b>	18,700	0	0	69,670	0	88,370	492,609	580,979	0	0	0	36,268	0	36,268	0	36,268
<b>Athletics</b>	7,011,066	0	0	0	0	7,011,066	0	7,011,066	6,919,096	0	0	0	0	6,919,096	0	6,919,096
<b>Research</b>	15,479,553	0	703,683	4,675,000	0	20,858,236	17,556,223	38,414,459	16,593,061	0	703,683	5,196,000	0	22,492,744	19,592,084	42,084,828
<b>Sr. VP Academic Affairs</b>																
Sr. Vice President / Provost	8,940,379	0	985,497	7,759	0	9,933,635	11,066,408	21,000,043	9,638,307	0	985,497	11,529	0	10,635,333	11,528,938	22,164,271
Undergraduate Education	2,282,042	909,146	0	0	0	3,191,188	65,608,698	68,799,886	3,098,627	885,315	0	0	0	3,983,942	67,952,291	71,936,233
Equity & Diversity	1,120,500	0	0	0	0	1,120,500	10,949,020	12,069,520	1,120,500	0	0	0	0	1,120,500	11,055,939	12,176,439
Global Prog Strategy Alliance	366,245	135,691	0	95,800	0	597,736	4,693,291	5,291,027	356,466	139,762	0	65,000	0	561,228	4,649,487	5,210,715
Graduate School	0	479,470	0	0	0	479,470	13,425,873	13,905,343	0	512,332	0	0	0	512,332	13,420,495	13,932,827
Student Affairs	2,274,611	0	0	39,059	0	2,313,670	3,955,313	6,268,983	1,786,583	0	0	46,814	0	1,833,397	4,187,798	6,021,195
University Libraries	0	0	0	26,000	0	26,000	37,709,372	37,735,372	0	0	0	20,000	0	20,000	37,697,942	37,717,942
<b>Total - Sr. Vice President</b>	14,983,777	1,524,307	985,497	168,618	0	17,662,199	147,407,975	165,070,174	16,000,483	1,537,409	985,497	143,343	0	18,666,732	150,492,890	169,159,622
<b>Provost</b>																
Education & Human Dev.	16,729,012	62,410,117	987,657	5,750,372	0	85,877,158	0	85,877,158	19,666,057	62,339,514	987,657	5,750,372	0	88,743,600	0	88,743,600
Carlson School of Management	5,090,743	71,256,767	806,526	120,333	0	77,274,369	0	77,274,369	5,809,657	73,561,891	806,526	120,333	0	80,298,407	0	80,298,407
Humphrey Inst. of Public Affairs	6,136,278	7,099,200	91,942	574,959	0	13,902,379	0	13,902,379	7,073,168	6,208,025	91,942	574,959	0	13,948,094	0	13,948,094
Law School	4,515,117	32,411,280	0	188,360	0	37,114,757	0	37,114,757	6,314,522	32,446,894	0	75,000	0	38,836,416	0	38,836,416
Design	7,714,133	17,059,136	451,444	155,793	0	25,380,506	0	25,380,506	7,831,291	17,309,686	451,444	96,403	0	25,688,824	0	25,688,824
Food, Ag., Nat. Res. Sciences	33,389,831	26,130,805	21,993,054	7,729,905	0	89,243,595	0	89,243,595	32,346,623	26,555,513	21,993,054	7,729,905	0	88,625,095	0	88,625,095
Ag Experiment Station	3,528,544	0	2,107,329	0	0	5,635,873	0	5,635,873	3,354,149	0	2,107,329	0	0	5,461,478	0	5,461,478
MN Extension Service	11,490,991	0	15,835,736	1,170,000	0	28,496,727	0	28,496,727	11,303,221	0	15,835,736	2,000,000	0	29,138,957	0	29,138,957
Continuing Education	5,919,456	15,053,883	0	1,000	0	20,974,339	0	20,974,339	6,540,943	14,201,810	0	1,000	0	20,743,753	0	20,743,753
Biological Sciences	22,019,546	22,051,716	359,801	5,504,270	0	49,935,333	0	49,935,333	22,451,849	22,582,753	359,801	5,504,270	0	50,898,673	0	50,898,673
Liberal Arts	51,385,119	174,608,605	0	2,665,911	0	228,659,635	0	228,659,635	53,872,329	173,898,072	0	2,349,000	0	230,119,401	0	230,119,401
Science & Engineering	56,542,984	116,802,769	1,140,000	31,237,805	0	205,723,558	0	205,723,558	57,085,050	119,124,740	1,140,000	31,237,805	0	208,587,595	0	208,587,595
<b>Total - Provost</b>	224,461,754	544,884,278	43,773,489	55,098,708	0	868,218,229	0	868,218,229	233,648,859	548,228,898	43,773,489	55,439,047	0	881,090,293	0	881,090,293

Fund Forecast - Centrally Distributed and Attributed Funds

	Updated Estimates with Actual Carryforward F.Y. 2014								Approved Budget F.Y. 2015							
	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
<b>Academic Health Center</b>																
Dentistry	13,931,993	21,200,000	244,000	1,600,000	0	36,975,993	0	36,975,993	13,779,482	22,000,000	244,000	1,500,000	0	37,523,482	0	37,523,482
Senior VP-Hlth Sciences	0	0	0	0	0	0	11,603,182	11,603,182	0	0	0	0	0	0	11,740,531	11,740,531
Academic Hlth Center - Shared	33,439,367	6,044,667	6,634,373	11,000,000	0	57,118,407	0	57,118,407	35,440,255	5,652,812	11,134,373	11,122,770	0	63,350,210	0	63,350,210
Medical School	75,867,009	44,547,821	17,670,644	44,762,618	0	182,848,092	0	182,848,092	74,440,611	45,617,924	17,670,644	42,179,452	0	179,908,631	0	179,908,631
Nursing	5,394,386	11,683,890	444,000	754,328	0	18,276,604	0	18,276,604	5,438,852	11,935,129	444,000	754,328	0	18,572,309	0	18,572,309
Pharmacy	4,404,553	21,399,375	1,444,000	4,082,166	0	31,330,094	0	31,330,094	4,019,493	21,997,530	1,444,000	4,082,166	0	31,543,189	0	31,543,189
Public Health	7,238,970	18,268,406	340,743	13,944,490	0	39,792,609	0	39,792,609	7,721,088	18,947,081	340,743	12,715,000	0	39,723,912	0	39,723,912
Veterinary Medicine	17,148,150	17,692,000	3,360,625	2,775,700	0	40,976,475	0	40,976,475	16,874,965	17,600,900	3,360,625	2,566,500	0	40,402,990	0	40,402,990
<b>Total - Academic Health Center</b>	<b>157,424,428</b>	<b>140,836,159</b>	<b>30,138,385</b>	<b>78,919,302</b>	<b>0</b>	<b>407,318,274</b>	<b>11,603,182</b>	<b>418,921,456</b>	<b>157,714,746</b>	<b>143,751,376</b>	<b>34,638,385</b>	<b>74,920,216</b>	<b>0</b>	<b>411,024,723</b>	<b>11,740,531</b>	<b>422,765,254</b>
<b>Duluth</b>	<b>31,753,768</b>	<b>111,891,849</b>	<b>2,452,946</b>	<b>3,025,390</b>	<b>250,000</b>	<b>149,373,953</b>	<b>0</b>	<b>149,373,953</b>	<b>36,303,422</b>	<b>110,246,003</b>	<b>2,452,946</b>	<b>3,025,390</b>	<b>250,000</b>	<b>152,277,761</b>	<b>0</b>	<b>152,277,761</b>
<b>Morris</b>	<b>19,158,275</b>	<b>17,771,857</b>	<b>0</b>	<b>133,840</b>	<b>0</b>	<b>37,063,972</b>	<b>0</b>	<b>37,063,972</b>	<b>19,502,982</b>	<b>17,548,000</b>	<b>0</b>	<b>133,840</b>	<b>0</b>	<b>37,184,822</b>	<b>0</b>	<b>37,184,822</b>
<b>Crookston</b>	<b>8,926,479</b>	<b>16,557,360</b>	<b>0</b>	<b>27,537</b>	<b>0</b>	<b>25,511,376</b>	<b>0</b>	<b>25,511,376</b>	<b>9,607,005</b>	<b>16,484,419</b>	<b>0</b>	<b>27,537</b>	<b>0</b>	<b>26,118,961</b>	<b>0</b>	<b>26,118,961</b>
<b>Rochester</b>	<b>7,146,696</b>	<b>6,439,332</b>	<b>450,000</b>	<b>6,693</b>	<b>0</b>	<b>14,042,721</b>	<b>0</b>	<b>14,042,721</b>	<b>7,383,605</b>	<b>6,494,974</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>14,328,579</b>	<b>0</b>	<b>14,328,579</b>
<b>Contingencies and Reserves</b>																
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
<b>Total - Contingencies &amp; Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>Special Allocations (TINA)</b>																
Reserve - Initiatives	2,653,341	0	0	0	0	2,653,341	0	2,653,341	2,653,341	0	0	0	0	2,653,341	0	2,653,341
Strategic Planning	0	0	0	0	0	0	0	0	1,200,000	0	0	0	0	1,200,000	0	1,200,000
MnDRIVE	17,775,000	0	0	0	0	17,775,000	0	17,775,000	16,610,543	0	0	0	0	16,610,543	0	16,610,543
08-09 Biennial Initiatives	1,211,855	0	0	0	0	1,211,855	0	1,211,855	1,211,855	0	0	0	0	1,211,855	0	1,211,855
FY12 Budget Amendment	1,100,000	0	0	0	0	1,100,000	0	1,100,000	0	0	0	0	0	0	0	0
Graduate Assistant Support	2,400,000	0	0	0	0	2,400,000	0	2,400,000	3,600,000	0	0	0	0	3,600,000	0	3,600,000
Enterprise Project	15,032,818	0	0	0	0	15,032,818	0	15,032,818	15,712,818	0	0	0	0	15,712,818	0	15,712,818
Extension Severance/Bridge	60,000	0	0	0	0	60,000	0	60,000	260,000	0	0	0	0	260,000	0	260,000
Promise Scholarship	0	0	0	0	0	0	3,280,000	3,280,000	0	0	0	0	0	0	3,280,000	3,280,000
Interdisciplinary Pool	237,000	0	0	0	0	237,000	843,000	1,080,000	237,000	0	0	0	0	237,000	843,000	1,080,000
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
Holding Debt Balance	1,167,578	0	0	0	0	1,167,578	0	1,167,578	1,167,578	0	0	0	0	1,167,578	0	1,167,578
New Bldg Operations	321,787	0	0	0	0	321,787	0	321,787	584,487	0	0	0	0	584,487	0	584,487
Rochester/Mayo Appropriation	0	0	7,491,000	0	0	7,491,000	0	7,491,000	0	0	11,891,000	0	0	11,891,000	0	11,891,000
NR Investment Pool	721,000	0	0	0	0	721,000	0	721,000	369,273	0	0	0	0	369,273	0	369,273
Informatics Initiative	2,000,000	0	0	0	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	0
<b>Total - Special Allocations</b>	<b>45,680,379</b>	<b>0</b>	<b>7,491,000</b>	<b>0</b>	<b>0</b>	<b>53,171,379</b>	<b>4,123,000</b>	<b>57,294,379</b>	<b>44,606,895</b>	<b>0</b>	<b>11,891,000</b>	<b>0</b>	<b>0</b>	<b>56,497,895</b>	<b>4,123,000</b>	<b>60,620,895</b>
<b>ALLOCATIONS</b>	<b>546,239,049</b>	<b>839,905,142</b>	<b>85,995,000</b>	<b>142,124,758</b>	<b>1,390,000</b>	<b>1,615,653,949</b>	<b>496,870,940</b>	<b>2,112,524,889</b>	<b>560,261,000</b>	<b>844,291,079</b>	<b>94,895,000</b>	<b>138,921,641</b>	<b>2,390,000</b>	<b>1,640,758,720</b>	<b>500,981,492</b>	<b>2,141,740,212</b>

### Attachment 13



## REGENTS OF THE UNIVERSITY OF MINNESOTA RESOLUTION RELATED TO

### THE FISCAL YEAR 2014-2015 ANNUAL OPERATING BUDGET

**WHEREAS**, the University of Minnesota as the state's public, land grant university is charged with the responsibility to pursue knowledge and to 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 \$599,999,000 in state general fund monies for fiscal year 2014-15 to the University of Minnesota, which includes \$8,900,000 resulting from the 2014 legislative session, for the pursuit of its mission and in support of our goals and objectives; and

**WHEREAS**, the University's biennial request to the State of Minnesota proposed to stabilize the resident undergraduate tuition rate at the 2012-13 level for both 2013-14 and 2014-15; and

**WHEREAS**, the University of Minnesota is committed to achieving standards of national and international excellence; 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, business and industry, University alumni, local communities, and the citizens of Minnesota;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Regents hereby approves the University of Minnesota Fiscal Year 2014-15 Annual Operating Budget as follows:

Minnesota resident undergraduate tuition rates will be stabilized at the 2012-13 level for 2014-15, consistent with the request by the State of Minnesota.

The Fiscal Year 2014-15 Annual Operating Budget approved by the Board of Regents includes the following attachments from the President's Recommended FY15 Operating Budget:

- Attachment 1 – Resource and Expenditure Budget Plan (University Fiscal Page) - REVISED
- Attachment 4 - University of Minnesota 2014-15 Tuition Plan: Tuition Rates
- Attachment 6 - University of Minnesota 2014-15 Tuition Plan: Course Fees
- Attachment 7 - University of Minnesota 2014-15 Tuition Plan: Misc. Term Fees
- Attachment 8 - University of Minnesota 2014-15 Tuition Plan: Academic Fees
- Attachment 9 - Student Services Fees
- Attachment 12 - Fund Forecast - Centrally Distributed and Attributed Funds - REVISED





# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** Financial Components of the President's Recommended FY 2015 Annual Capital Improvement Budget

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

*This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter

## **Purpose & Key Points**

The University adopts an annual capital improvement budget, which authorizes projects to begin design and construction during the upcoming fiscal year.

The FY 2015 Annual Capital Improvement Budget (budget) authorizes projects totaling \$291,655,000 to begin design or construction during the next fiscal year. Approximately 40 percent of the budget is State of Minnesota supported debt from the University's 2014 Capital Request (\$119,367,000). The remaining 60 percent of the budget supports the University's share of the state bonding projects as well as University-funded capital improvements. This budget includes the final impact of the University's legislative request.

The budget is reflective of the planning priorities established by the Six-Year Capital Improvement Plan approved by the Board of Regents annually.

## **Background Information**

The University requires that all capital projects spending more than \$500,000 on either design or construction be included in the budget. In order to be included in the budget, the project must be approved by the respective Vice President or Chancellor, have completed an appropriate level of planning (typically a pre-design), have all the required funding identified, and be ready to proceed if approved by the Board of Regents. These requirements lead to better projects, but also exclude from the budget some important projects still in development. As these projects meet the Board's criteria, they will be presented as capital budget amendments.

## **President's Recommendation**

The President recommends approval of the FY 2015 Annual Capital Improvement Budget and reaffirmation of its prior year capital expenditure authorization.

# **FY2015 ANNUAL CAPITAL BUDGET**

University of Minnesota

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## **Annual Capital Budget Definitions by Funding Source**

### **Local Funds**

These funds have been allocated to or generated by colleges and departments, including state appropriations, tuition, external sales and other unrestricted funds.

### **Grants / Gifts**

Grant and gift funds are provided to the University to support specific construction projects.

### **University Funds**

This category of resources represents a broad array of funds from within the University including, but not limited to, funds allocated from the internal loan pool, central reserves, prior year balances, and funds budgeted annually for specific repair and replacement projects.

### **Self-Supporting**

Auxiliary (business units) and Internal Service Organizations of the University generate revenue to support both their operating and capital needs. These self-supporting units are responsible for routine building renewal and remodeling needs.

### **State Debt**

These funds are provided from State sold bond proceeds for use on legislatively authorized projects.

### **U of M Debt**

These funds come from the sale of bonds issued by the University. The source of the debt service payment varies by project

# UNIVERSITY OF MINNESOTA

Annual Capital Improvement Budget

## Project Funding Report

# UNIVERSITY OF MINNESOTA

## Funding Report

### Academic Affairs

File	Facility	Project Title	Total	Local Funds	Grants / Gifts	University Funds	Self Support	State Debt	Univ. Debt	Comments
<i>Carlson School of Management</i>										
3189	Carlson School of Manage	3M Auditorium Remodel	\$620	\$0	\$620	\$0	\$0	\$0	\$0	
<i>College of Food, Ag, and Natural Sciences</i>										
3219	New Facility	Bell Museum	\$53,700	\$0	\$2,200	\$0	\$0	\$0	\$51,500	
3180	Arboretum	Eastern Drive	\$1,845	\$0	\$1,845	\$0	\$0	\$0	\$0	
3220	Andrew Boss Lab	Smoker Installation	\$650	\$650	\$0	\$0	\$0	\$0	\$0	
3211	TC Campus	Laboratory Improvement Fund	\$13,000	\$0	\$0	\$0	\$0	\$8,667	\$4,333	FY14 State Request
3201	Engineering and Fisheries	Aquatic Invasive Species Lab - Phase I	\$1,290	\$595	\$695	\$0	\$0	\$0	\$0	
3186	Snyder Building	Restroom Update and Fire Sprinklers	\$850	\$0	\$850	\$0	\$0	\$0	\$0	
<i>College of Science &amp; Engineering</i>										
3188	Mechanical Engineering	Collegiate ISO Shop Remodel	\$815	\$815	\$0	\$0	\$0	\$0	\$0	
3165	Tate Laboratory	Tate Science and Teaching Renovation	\$92,500	\$2,250	\$0	\$0	\$0	\$56,700	\$33,550	FY14 State Request
<i>Student Affairs</i>										
3178	Boynton Health Service	West Elevator Replacement	\$800	\$0	\$0	\$0	\$800	\$0	\$0	
			\$166,070	\$4,310	\$6,210	\$0	\$800	\$65,367	\$89,383	

# UNIVERSITY OF MINNESOTA

## Funding Report

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### *Health Sciences*

<b>File</b>	<b>Facility</b>	<b>Project Title</b>	<b>Total</b>	<b>Local Funds</b>	<b>Grants / Gifts</b>	<b>University Funds</b>	<b>Self Support</b>	<b>State Debt</b>	<b>Univ. Debt</b>	<b>Comments</b>
<i>School of Nursing</i>										
3170	Weaver Densford	Second Floor Lab Renovation	\$750	\$750	\$0	\$0	\$0	\$0	\$0	
			\$750	\$750	\$0	\$0	\$0	\$0	\$0	

# UNIVERSITY OF MINNESOTA

## Funding Report

### Athletics

File	Facility	Project Title	Total	Local Funds	Grants / Gifts	University Funds	Self Support	State Debt	Univ. Debt	Comments
<i>Intercollegiate Athletics</i>										
3215	TC Campus	R&R - Twin Cities	\$1,500	\$0	\$0	\$0	\$1,500	\$0	\$0	
			\$1,500	\$0	\$0	\$0	\$1,500	\$0	\$0	

# UNIVERSITY OF MINNESOTA

## Funding Report

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### *President*

<b>File</b>	<b>Facility</b>	<b>Project Title</b>	<b>Total</b>	<b>Local Funds</b>	<b>Grants / Gifts</b>	<b>University Funds</b>	<b>Self Support</b>	<b>State Debt</b>	<b>Univ. Debt</b>	<b>Comments</b>
<i>Government Relations</i>										
3190	Morrill Hall	Ground Floor Improvements	\$750	\$500	\$0	\$250	\$0	\$0	\$0	
			\$750	\$500	\$0	\$250	\$0	\$0	\$0	



# UNIVERSITY OF MINNESOTA

## Funding Report

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### *Crookston Campus*

<b>File</b>	<b>Facility</b>	<b>Project Title</b>	<b>Total</b>	<b>Local Funds</b>	<b>Grants / Gifts</b>	<b>University Funds</b>	<b>Self Support</b>	<b>State Debt</b>	<b>Univ. Debt</b>	<b>Comments</b>
<i>Facilities Management</i>										
3213	Crookston Campus	R&R - UMC Campus	\$490	\$490	\$0	\$0	\$0	\$0	\$0	
<i>Student Affairs</i>										
3167	New Facility	Campus Wellness Center	\$15,000	\$0	\$0	\$0	\$0	\$10,000	\$5,000	FY14 State Request
			\$15,490	\$490	\$0	\$0	\$0	\$10,000	\$5,000	

# UNIVERSITY OF MINNESOTA

## Funding Report

### Duluth Campus

File	Facility	Project Title	Total	Local Funds	Grants / Gifts	University Funds	Self Support	State Debt	Univ. Debt	Comments
<i>Academic Affairs</i>										
3197	New Facility	Greenhouse Construction	\$800	\$800	\$0	\$0	\$0	\$0	\$0	
<i>Auxiliary Services</i>										
3191	UMD Campus	R&R - UMD Campus	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	
3195	RHDC	Dining Center Renovation	\$2,750	\$0	\$0	\$0	\$2,750	\$0	\$0	
3193	UMD Campus	Parking Lot M2 Expansion	\$900	\$0	\$0	\$0	\$900	\$0	\$0	
3194	Kirby Student Ctr	First Floor Remodel - Phase II	\$2,500	\$0	\$0	\$0	\$2,500	\$0	\$0	
<i>Facilities Management</i>										
3192	UMD Campus	R&R - UMD Campus	\$3,900	\$3,900	\$0	\$0	\$0	\$0	\$0	
3196	UMD Campus	Steam Line Replacement	\$1,300	\$1,300	\$0	\$0	\$0	\$0	\$0	
<i>Swenson College of Science &amp; Engineering</i>										
3169	New Facility	Chemical Sciences & Materials Bldg	\$2,250	\$0	\$0	\$0	\$0	\$1,500	\$750	FY14 State Request
			\$16,400	\$6,000	\$0	\$0	\$8,150	\$1,500	\$750	

# UNIVERSITY OF MINNESOTA

## Funding Report

### *Morris Campus*

<b>File</b>	<b>Facility</b>	<b>Project Title</b>	<b>Total</b>	<b>Local Funds</b>	<b>Grants / Gifts</b>	<b>University Funds</b>	<b>Self Support</b>	<b>State Debt</b>	<b>Univ. Debt</b>	<b>Comments</b>
<i>Facilities Management</i>										
3212	Morris Campus	R&R - UMM Campus	\$790	\$790	\$0	\$0	\$0	\$0	\$0	
			\$790	\$790	\$0	\$0	\$0	\$0	\$0	

# UNIVERSITY OF MINNESOTA

## Funding Report

### University Services

File	Facility	Project Title	Total	Local Funds	Grants / Gifts	University Funds	Self Support	State Debt	Univ. Debt	Comments
<i>Facilities Management</i>										
3164	Systemwide	HEAPR	\$42,500	\$0	\$0	\$0	\$0	\$42,500	\$0	FY14 State Request
3198	TC Campus	R&R - Twin Cities	\$7,950	\$7,950	\$0	\$0	\$0	\$0	\$0	
3199	TC Campus	R&R - Utility Infrastructure	\$7,965	\$0	\$0	\$0	\$7,965	\$0	\$0	
3200	TC Campus	R&R - Energy Conservation	\$2,900	\$0	\$0	\$2,000	\$900	\$0	\$0	
<i>Housing &amp; Residential Life</i>										
3205	Centennial Hall	HVAC Replacement	\$11,500	\$0	\$0	\$0	\$11,500	\$0	\$0	
3204	TC Campus	R&R - Housing and Residential Life	\$5,165	\$0	\$0	\$0	\$5,165	\$0	\$0	
<i>Parking and Transportation Services</i>										
3207	TC Campus	Replace parking facility lighting	\$2,150	\$0	\$0	\$0	\$2,150	\$0	\$0	
3208	TC Campus	PTS Safety Upgrades	\$750	\$0	\$0	\$0	\$750	\$0	\$0	
3209	TC Campus	Transportation Infrastructure	\$2,250	\$0	\$0	\$0	\$2,250	\$0	\$0	
3210	TC Campus	R&R - Parking Services	\$2,430	\$0	\$0	\$0	\$2,430	\$0	\$0	
<i>University Dining Services</i>										
3206	TC Campus	R&R - Dining Services	\$1,445	\$0	\$0	\$0	\$1,445	\$0	\$0	
<i>University Services Admin</i>										
3216	Donhowe	Work + Phase II	\$2,900	\$2,900	\$0	\$0	\$0	\$0	\$0	
			\$89,905	\$10,850	\$0	\$2,000	\$34,555	\$42,500	\$0	

# UNIVERSITY OF MINNESOTA

## Funding Report

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### Report Summary

Total	Local Funds	Grants / Gifts	University Funds	Self Support	State Debt	Univ. Debt
\$291,655	\$23,690	\$6,210	\$2,250	\$45,005	\$119,367	\$95,133

# UNIVERSITY OF MINNESOTA

## Annual Capital Improvement Budget

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### Project Description Report

*The following project information sheets, ordered by file number, provide brief descriptions of each project.*

*Information sheets for Repair and Replacement (RR) projects are not included because each budget line item for these categories represent multiple projects.*

# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3165 Tate Science and Teaching Renovation

*Vice President:* Academic Affairs

*Campus:* Twin Cities

*Facility:* Tate Laboratory

*Total Cost:* \$92,500

*Description:* This project will renovate the building's obsolete labs and antiquated classrooms into vibrant, flexible spaces to bolster instruction, research, and support services of the School of Physics and Astronomy and the School of Earth Sciences. In addition, the project will ensure that Tate retains its architectural character as part of the Northrop Mall Historic District

*RRC:* College of Science and Engineering

*RRC Contact:* Crouch, S.

*Project Manager:* Ross, K.

---

### 3167 Campus Wellness Center

*Vice President:* Crookston Campus

*Campus:* Crookston

*Facility:* New Facility

*Total Cost:* \$15,000

*Description:* This project will design, renovate, and expand the existing Crookston campus wellness and recreation center. The project will support the teaching and learning mission of the University by fostering student success and development.

*RRC:* Crookston Campus

*RRC Contact:* Wood, F.

*Project Manager:* Everson, S.

---

### 3169 Chemical Sciences & Materials Bldg

*Vice President:* Duluth Campus

*Campus:* Duluth

*Facility:* New Facility

*Total Cost:* \$2,250

*Description:* This project will build a new facility to meet the research and undergraduate instruction needs of the Swenson College of Science and Engineering on the Duluth campus. The new building will include classrooms, research laboratories and undergraduate instructional laboratories.

*RRC:* Duluth Campus

*RRC Contact:* Black, L.

*Project Manager:* Ross, K.

# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3170 Second Floor Lab Renovation

*Vice President:* Health Sciences

*RRC:* School of Nursing

*Campus:* Twin Cities

*RRC Contact:* Adderley, D.

*Facility:* Weaver Densford

*Project Manager:* Nickel, P.

*Total Cost:* \$750

*Description:* This project will convert obsolete and unused lab space to office space for the School of Nursing's Department of Student Services.

---

### 3178 West Elevator Replacement

*Vice President:* Academic Affairs

*RRC:* Student Affairs

*Campus:* Twin Cities

*RRC Contact:* Standorf, B.

*Facility:* Boynton Health Service

*Project Manager:* Mahowald, G.

*Total Cost:* \$800

*Description:* This project will complete required code improvements to the west passenger elevator. The project includes the passenger car, machine room, and elevator pit.

---

### 3180 Eastern Drive

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Landscape Arboretum - Excelsior

*RRC Contact:* Moe, P.

*Facility:* Arboretum

*Project Manager:* Waganda, W.

*Total Cost:* \$1,845

*Description:* This project will construct a 1 mile long, 2-way road from the Hedge Collection Parking Lot on the 3-Mile Drive through the SE corner of the Arboretum property to the Red Barn and Bee Center Site. This road was identified in the 2012 Circulation and Development Master Plan.

---



# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3186 Restroom Update and Fire Sprinklers

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Landscape Arboretum - Excelsior

*RRC Contact:* Moe, P.

*Facility:* Snyder Building

*Project Manager:* Waganda, W.

*Total Cost:* \$850

*Description:* This project will remodel the Snyder Building first floor restrooms for ADA compliance and install fire sprinklers.

---

### 3188 Collegiate ISO Shop Remodel

*Vice President:* Academic Affairs

*RRC:* College of Science and Engineering

*Campus:* Twin Cities

*RRC Contact:* Kaveh, M.

*Facility:* Mechanical Engineering

*Project Manager:* Dickie, T.

*Total Cost:* \$815

*Description:* This project will remodel portions of Mechanical Engineering to allow for the consolidation of collegiate shops. The facility will provide greater efficiency and expanded capacity.

---

### 3189 3M Auditorium Remodel

*Vice President:* Academic Affairs

*RRC:* Carlson School of Management

*Campus:* Twin Cities

*RRC Contact:* Savage, D.

*Facility:* Carlson School of Management

*Project Manager:* Ross, K.

*Total Cost:* \$620

*Description:* This project will upgrade the Carlson School 3M Auditorium including new light fixtures and controls, new projection and technology upgrades, and furniture replacement.

---

# UNIVERSITY OF MINNESOTA

## Project Description Report

---

### 3190 Ground Floor Improvements

*Vice President:* President  
*Campus:* Twin Cities  
*Facility:* Morrill Hall  
*Total Cost:* \$750  
*Description:* This project will upgrade the ground floor of Morrill Hall to make the space more flexible, efficient, and functional.

*RRC:* Office of the President  
*RRC Contact:* Wangaard, B.  
*Project Manager:* Bartelma, B.

---

### 3193 Parking Lot M2 Expansion

*Vice President:* Duluth Campus  
*Campus:* Duluth  
*Facility:* UMD Campus  
*Total Cost:* \$900  
*Description:* This project will expand parking lot M2 onto the site previously occupied by the Stadium Apartments.

*RRC:* Student Affairs  
*RRC Contact:* Keenan, P.  
*Project Manager:* Rashid, J.

---

### 3194 First Floor Remodel - Phase II

*Vice President:* Duluth Campus  
*Campus:* Duluth  
*Facility:* Kirby Student Ctr  
*Total Cost:* \$2,500  
*Description:* This project will continue the renovation of the Kirby Student Center. Space being renovated is adjacent to the portion of space that was remodeled in FY13. Included in this remodel is student activity space and suite 101.

*RRC:* Student Affairs  
*RRC Contact:* Eltink, J.  
*Project Manager:* Rashid, J.

---

# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3195 Dining Center Renovation

*Vice President:* Duluth Campus

*RRC:* Student Affairs

*Campus:* Duluth

*RRC Contact:* Cardoso, L.

*Facility:* RHDC

*Project Manager:* Rashid, J.

*Total Cost:* \$2,750

*Description:* This project will renovate the existing Residence Hall Dining Center. Included in the renovation are food service improvements and general space upgrades.

---

### 3196 Steam Line Replacement

*Vice President:* Duluth Campus

*RRC:* Facilities Management

*Campus:* Duluth

*RRC Contact:* King, J.

*Facility:* UMD Campus

*Project Manager:* Rashid, J.

*Total Cost:* \$1,300

*Description:* This project will replace a failing steam line that is direct buried between the campus heating plant and the Sports and Health Center.

---

### 3197 Greenhouse Construction

*Vice President:* Duluth Campus

*RRC:* Academic Affair and Provost

*Campus:* Duluth

*RRC Contact:* Riehl, J.

*Facility:* New Facility

*Project Manager:* Rashid, J.

*Total Cost:* \$800

*Description:* This project will construct a new greenhouse located near the Swenson Science Building. The greenhouse will be constructed to allow for future expansion.

---

# UNIVERSITY OF MINNESOTA

## Project Description Report

---

### 3201 Aquatic Invasive Species Lab - Phase I

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Twin Cities

*RRC Contact:* Cuomo, G.

*Facility:* Engineering and Fisheries Lab

*Project Manager:* Nickel, P.

*Total Cost:* \$1,290

*Description:* This project will upgrade the existing facility in the areas of water supply and effluent treatment, utilities, electrical service, internal plumbing, and building security.

---

### 3205 HVAC Replacement

*Vice President:* University Services

*RRC:* Auxiliary Services

*Campus:* Twin Cities

*RRC Contact:* Thompson, C.

*Facility:* Centennial Hall

*Project Manager:* Rudstrom, N.

*Total Cost:* \$11,500

*Description:* This project will replace the Centennial Hall HVAC system. The current HVAC system in Centennial Hall has exceeded its useful life.

---

### 3207 Replace parking facility lighting

*Vice President:* University Services

*RRC:* Auxiliary Services

*Campus:* Twin Cities

*RRC Contact:* Ramole, M.

*Facility:* TC Campus

*Project Manager:*

*Total Cost:* \$2,150

*Description:* This project will replace lighting in multiple parking facilities with more energy efficient options.

---

# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3208 PTS Safety Upgrades

*Vice President:* University Services

*RRC:* Auxiliary Services

*Campus:* Twin Cities

*RRC Contact:* Ramole, M.

*Facility:* TC Campus

*Project Manager:*

*Total Cost:* \$750

*Description:* This project will upgrade campus transportation safety including bus shelter cameras and lighting, parking facility cameras, and code blue phone and camera.

---

### 3209 Transportation Infrastructure

*Vice President:* University Services

*RRC:* Auxiliary Services

*Campus:* Twin Cities

*RRC Contact:* Ramole, M.

*Facility:* TC Campus

*Project Manager:* Dickie, T.

*Total Cost:* \$2,250

*Description:* This project will fund the Pillsbury-Pleasant Corridor project and other minor transportation infrastructure projects.

---

### 3211 Laboratory Improvement Fund

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Twin Cities

*RRC Contact:* Thompson, C.

*Facility:* TC Campus

*Project Manager:* Rudstrom, N.

*Total Cost:* \$13,000

*Description:* This project will renovate strategic research facilities to remain nationally competitive and recruit and retain top faculty. The lab improvements will support research in areas such as bees, greenhouses, and aquatic invasive species.

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# UNIVERSITY OF MINNESOTA

## Project Description Report

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### 3216 Work + Phase II

*Vice President:* University Services

*RRC:* University Services

*Campus:* Twin Cities

*RRC Contact:* Wheelock, P.

*Facility:* Donhowe

*Project Manager:* Carlsted, A.

*Total Cost:* \$2,900

*Description:* This project will extend the Alternative Workspace pilot program recently completed on the ground floor of the Donhowe Building through the remainder of the building.

---

### 3219 Bell Museum

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Twin Cities

*RRC Contact:* Buhr, B.

*Facility:* New Facility

*Project Manager:* Oelze, P.

*Total Cost:* \$53,700

*Description:* This project will construct a new Bell Museum of Natural History and Planetarium to the St Paul Campus.

The cost of the full building program has been identified at \$57.5M. At the present time only \$2.2M of the required \$6M in fundraising has been identified.

The project team will proceed to design a building that can accommodate the full \$57.5M program but with a significant component that can be constructed at a later date if the fundraising goal is not met. If additional funding is obtained the project will be brought back to the Board as a capital budget amendment.”

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### 3220 Smoker Installation

*Vice President:* Academic Affairs

*RRC:* College of Food, Agriculture and Natural Sciences

*Campus:* Twin Cities

*RRC Contact:* Cuomo, G.

*Facility:* Andrew Boss Lab

*Project Manager:* Dehaan, C.

*Total Cost:* \$650

*Description:* This project will replace one outdated meat smoker in the Andrew Boss Laboratory with two new smokers. Upgrade ventilation and exhaust in the room to meet current standards.

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# UNIVERSITY OF MINNESOTA

Annual Capital Budget

## Changes Since May

**University of Minnesota**  
**Changes Since May**  
**Annual Capital Budget**

File No.	Campus	Facility	Project Title	Change
3166	UMTC	New Facility	Microbial Sciences Research Bldg	Removed from capital budget
3211	UMTC	Multiple Bldgs	Laboratory Improvement Fund	Decreased amendment amount
3201	UMTC	Aquatic Invasive Lab	Aquatic Invasive Species Lab - Phase I	Increased amendment amount
3165	UMTC	Tate Laboratory	Tate Science and Teaching Renovation	Increased amendment amount
3170	UMTC	Weaver Densford	Second Floor Lab Renovation	Increased amendment amount
3169	UMD	New Facility	Chemical Sciences & Materials Bldg	Decreased amendment amount
3164	Systemwide	Multiple Bldgs	HEAPR	Decreased amendment amount
3219	UMTC	New Facility	Bell Museum	Added to capital budget
3220	UMTC	Animal Sciences	Andrew Boss Meat Smoker Installation	Added to capital budget
3216	UMTC	Donhowe Bldg	Work + Phase II	Added to capital budget

**May Capital Budget Total:** \$ 367,845

**Capital Budget Changes:**

\$	(45,000)	remove Microbial Sciences Research Bldg
\$	(5,000)	decrease Laboratory Improvement Fund
\$	160	increase Aquatic Invasive Species Lab - Phase I
\$	7,500	increase Tate Science and Teaching Renovation
\$	150	increase Weaver Densford 2nd Floor Lab Renovation
\$	(33,750)	decrease Chemical Sciences & Materials Bldg
\$	(57,500)	decrease HEAPR funding
\$	53,700	add Bell Museum relocation
\$	650	add Andrew Boss Meat Lab Smoker Installation
\$	2,900	add Donhowe Bldg Work + Phase II

**June Capital Budget Total:** \$ 291,655





# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** Long-Range Financial Planning Model

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

*This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter  
Lincoln Kallsen, Director, Financial Analysis

## **Purpose & Key Points**

In a rapidly changing world, long-range financial planning is an increasingly important element in guiding the University of Minnesota's future. The purpose of this discussion is to provide an annual update on the University's long-range financial plan.

Long-term financial planning activities at the University include two major components. The first component is updated annually in conjunction with the President's annual operating budget recommendation. The second component is updated biennially in conjunction with the President's biennial budget request to the State of Minnesota. The University traditionally submits its biennial request to the Board of Regents for review and approval in the fall of the even-numbered years for consideration by the governor and the Minnesota Legislature in the upcoming odd numbered year legislative session.

In the past, the University has presented a single baseline forecast that begins with the most recent President's recommended annual operating budget. As has been the case in prior discussions with the Board, the financial model will begin with the President's most recent recommended annual operating budget as a baseline and extend the forecast to include an additional four years. This year, the discussion will include up to four different revenue model assumptions to enhance policy discussions regarding various options available to meet the investment plans presented as part of the long-range financial model.

The long-range financial model will be updated and presented to the Board in October 2014 prior to final approval by the Board of the Presidents' recommended FY 2016 and 2017 biennial request to the State of Minnesota.

This discussion will focus on core assumptions for developing a long-range financial forecast that will provide a basis for discussion of the biennial request in the fall and for the creation of financial management ratios for the long-range capital improvement plan.

## Background Information

The long-range financial model begins with the President's FY 2015 recommended operating budget proposal to the Board of Regents. The two tables outlined below highlight major revenue and expenditure assumptions for the next four fiscal years beginning with FY 2016. The model highlights incremental changes in revenue and expense for fiscal years 2016, 2017, 2018 and 2019 using FY 2015 as a base.

Table 1 highlights the annual expense assumptions for the forecast period beginning with the base assumptions for FY 2015. Included in the table are brief explanations of the basis for the projections.

Table 1  
Annual Expense Assumptions

<b>Expenses and Investments</b>	<b>FY 2015</b>	<b>FY 2016-17 annual change</b>	<b>FY 2018-19 annual change</b>	<b>Projection Basis</b>
Salaries	2.5 %	2.6%	2.6%	10 year HEPI weighted average of all employees
Fringe benefit costs	FY15 budget estimates	3.8%	3.8%	10 year HEPI average
Number of faculty & other academic positions	Updated estimates	+60 over two years (MnDrive)	Flat	Projected additions
Number of staff	Updated estimates	Flat	Flat	Could be impacted by internal reallocations below
Remainder of Education & General	FY15 budget estimates	2.6%	2.6%	10 year HEPI average
Auxiliary enterprises	FY15 budget estimates	2.2%	2.2%	10 year average CPI
Academic initiatives	+\$23.4M	+\$20M annually	+\$20M annually	TBD strategic planning
Mission support & operations	+\$5.8M	+\$8M-\$12M annually	+\$8M-\$12M annually	New building expenses, software licenses, new tech expenses, etc.
Internal reallocations & reductions	(\$16.1M)	(\$15M)	(\$15M)	President's \$90M commitment
Capital expenses	Current capital plan, including 2014 state capital request, Bell Museum, Heat & Power, and ACC			
University repair and renovation funds	\$8.5M	+\$13.6M annually	+\$13.6M annually	Moves towards industry standards coupled with HEAPR

Table 2 below highlights the annual revenue assumptions for the forecast period beginning with the base assumptions for FY 2015. Included in the table are brief explanations of the basis for the projections.

Table 2  
Annual Revenue Assumptions

Revenues	FY 2015	FY 2016-17 Annual Change	FY 2018-19 Annual Change	Projection Basis
Undergraduate rate changes	0% - Resident +\$1000 - Non-res	0% - Resident +\$1000 - Non-res	0% - Resident +\$1000 - Non-res	Resident rates set at 0% to produce baseline
Undergraduate enrollment changes	Updated estimates	Flat	Flat	UMTC, UMR, and UMM enrollment plans complete
Graduate and Professional rate changes	3.0%	0%	0%	Set at 0% to produce baseline
Graduate and Professional enrollment changes	Updated estimates	Flat	Flat	Set to produce baseline
Federal Grants and Contracts	OVPR Estimate	0%	0%	OVPR estimate and federal funding trend lines
Sales and Services	2.2%	2.2%	2.2%	10 year average CPI
Gifts	Foundation estimates	Foundation estimates	Foundation estimates	UMF estimates
Auxiliary Enterprises	2.2%	2.2%	2.2%	10 year average CPI
State Appropriations	\$591.1M	0%	0%	Set at 0% to produce baseline

Four different assumptions regarding annual tuition revenue growth and the growth in state appropriations for each of the four years also will be presented. The characteristics of the four models are as follows:

	<u>Annual Change in Tuition Rate</u>	<u>Annual Change in State Appropriation</u>
Model A	0%	0%
Model B	3%	0%
Model C	0%	Restore 2008 Funding Level by 2017
Model D	0%	Restore 2008 Funding Level by 2019

It is important to note that each of the four models outlined above represents a range of revenue options compared to a single projected expenditure plan. While revenue and expenditure variables can be modified to represent different outcomes, none of the four models will fully fund the projected expenditure plan. The resulting financial models represent different scenarios that will require further refinement. For each of the years highlighted, the President's recommended annual operating budget presented to the Board each year will be balanced with available resources matching planned expenditures.



# BOARD OF REGENTS DOCKET ITEM SUMMARY

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Finance

June 12, 2014

**Agenda Item:** Enterprise Systems Upgrade Project: Update

Review       Review + Action       Action       Discussion

*This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter  
Vice President & CIO Scott Studham  
Dennis Wenzel, Executive Program Director, Enterprise Systems Upgrade Program

## Purpose & Key Points

The University of Minnesota is engaged in a major technology and business transformation known as the Enterprise Systems Upgrade Program (ESUP).

The new technology system implementation and upgrade will be deployed in early 2015 and will impact Human Resources Management Systems (HRMS), Student Services, Financial Systems, the MyU Enterprise Portal, and Management Reporting. The upgrade is necessary to maintain regulatory compliance and software vendor support for the systems; perform mission-critical activities and day-to-day business functions; and position the University to leverage new and emerging technologies.

The system-wide program represents an \$83.5 million budget allocation and is entering its final eight months. The program team is approaching the close of the build or application development phase and is entering a structured testing phase in the program lifecycle. At the June committee meeting, ESUP will present a status update and outline deployment and readiness activities.

## Background Information

For reference, the program's scope includes the following technical and business elements:

- **Student Service System:** This system tracks course offerings, student financial information, and academic life. The University's original system was delivered in the late 1990s on a PeopleSoft platform not originally developed for universities. The Student upgrade is required to maintain federal regulatory and tax updates, federal student & exchange visitor information system/visa updates, and to receive and distribute financial aid.
- **Human Resource Management System (HRMS):** HRMS tracks employment records, benefits administration, and payroll processing. The University implemented PeopleSoft in 1998 and

since then has applied only minimal technical upgrades. The upgrade is required to maintain tax and regulatory processes to ensure payroll practices can be continued. New functionality, such as electronic time and labor reporting, will be implemented to eliminate outmoded processes, improve data and reporting, and streamline operations and employee self-service functions.

- **Finance System:** This system tracks and manages the University's annual budget. The finance project will maintain alignment and integration of the University's financial system, implemented four years ago, with the HRMS and Student systems as they upgrade their processes. This component of the program is primarily a technical upgrade with only select new features.
- **PeopleSoft Enterprise Portal:** The new "MyU" Portal will be the University-wide interface that faculty, staff, and students use to access their systems and data. This portal will reshape how the entire University community engages with individualized and specific information.
- **Reporting and Data Management:** This element of the ESUP will bring the current business reports (UM Reports) in line with the integrated technical solution and provide the ability to easily access business reports used by faculty and staff.

The resolution related to the ESUP was presented to and acted on by the Finance Committee in July 2012.

A presentation titled "Progress Report on Enterprise Systems Management Program" was presented to the Board of Regents in June 2013.



## Executive Summary

The University of Minnesota is engaged in a major technology and business transformation. The Enterprise Systems Upgrade Program (ESUP) is administering these changes for the University using Oracle's PeopleSoft product line. This packaged software solution is a robust set of tools, code, and databases that allows the University to manage finance, human resources, student services, and associated reporting. This software impacts each faculty, student, and staff.

The University currently utilizes the PeopleSoft suite of tools; however, the upgrade is necessary to maintain regulatory compliance and software vendor support; perform mission-critical business functions; reduce on-going maintenance; and, position the University to leverage new or emerging technologies. The stated goals of ESUP include the following:

- Improve the overall administrative business processes,
- Utilize available improvements in the latest versions of PeopleSoft,
- Deliver critical new functionality to University units, and
- Evaluate previous implementation decisions with a focus on reducing unsupported system modifications.

The implementation and upgrade will be deployed in early 2015 and will impact Financial Systems, Human Resources Management Systems (HRMS), Student Services, the MyU Enterprise Portal, and Management Reporting. ESUP will bring these service offerings to a common platform, integrated database, and on a path for on-going and standardized management and maintenance.

The Program represents an \$83.5 million budget allocation and is entering the final eight months of a 29-month program. The team is approaching the close of the build and application development phase and is entering a structured testing and deployment readiness phase in the program lifecycle. Experienced University and consulting teams manage the Program through both quantitative-effort based metrics and regular qualitative reviews. ESUP's Executive Oversight Committee (EOC) provides weekly oversight; these members include:

- **Robert Elde**, Dean, College of Biological Sciences/EOC Chair (through June 30, 2014)
- **Allen Levine**, incoming Vice Provost for Faculty and Academic Affairs / incoming EOC Chair
- **Kathy Brown**, Vice President Human Resources
- **Robert McMaster**, Vice Provost and Dean of Undergraduate Education
- **Richard Pfitzenreuter**, Vice President / Chief Financial Officer
- **R. Scott Studham**, Vice President / Chief Information Officer

### ESUP at a glance

**Purpose:** Upgrade University technology platform to maintain regulatory compliance, leverage improved tools, reduce modification maintenance, and efficiently manage mission critical business functions

**Scope:** Technology and Business upgrade for Finance Systems, Human Resources Management Systems, Student Services, Portal (MyU), and Management Reporting

**Budget:** \$83.5 million (currently on budget)

**Team:** Over 250 UMN and contractor staff

**Deployment:** February 2015

**Primary Tools:** PeopleSoft 9.0 and 9.2, IntraSee Portal, Oracle Exadata/Exalogic platform

#### Key/Major Business

**Partners:** CedarCrestone (System Integrator), Oracle (hardware/software), IntraSee (Portal), North Highland (Project Management Office), Iceberg Technologies (staffing)



## Changes and Key Accomplishments

ESUP began project related activities in October 2012. During the first year of the program, multiple cross-functional work teams analyzed the University business activities and requirements; compared the current state technology and business processes with the new PeopleSoft packaged service offerings; designed and documented new 'to-be' processes; and estimated and planned development, testing, and deployment activities. Currently, the ESUP team is engaged in system development/build activities and has initiated testing this code.

### Changes

As the University teams analyzed the business processes, they identified process changes that would benefit the University by streamlining processes, eliminating redundancies, or increasing efficiencies. The table below outlines a sample of these changes (a full listing can be found at <http://decisions.upgrade.umn.edu/>):

Finance	HRMS	Student (CS)	Portal (myU)
<ul style="list-style-type: none"> <li>Improved PCard Business Process</li> <li>Standardized approval workflow across modules</li> <li>Improved chart string validation for transaction accuracy</li> <li>Improved/Integrated Payroll Accounting</li> <li>Improved/Integrated Student Refunding</li> <li>Implemented new work centers to simplify navigation for transaction preparers and approvers</li> </ul>	<ul style="list-style-type: none"> <li>Improved utilization of position management</li> <li>Integrated electronic recruitment and hiring functionality</li> <li>Consistent and streamlined approach to appointments</li> <li>Electronic timekeeping and leave requests with automated workflow and approvals</li> <li>Streamlined payroll accounting processes and improved integration with Finance</li> </ul>	<ul style="list-style-type: none"> <li>Adopted delivered self-service for students, faculty/instructors, and advisers, resulting in the retirement of 26 homegrown self-service applications</li> <li>Developed a connection between Moodle and PeopleSoft to eliminate double entry of final grades</li> <li>Realized a 55% reduction in custom code modifications from the business perspective through process alignment and utilization of delivered functionality</li> </ul>	<ul style="list-style-type: none"> <li>Developed an integrated, intelligent single entry point for all students, faculty and staff focused on helping users be successful accomplishing key business tasks</li> <li>Developed the reporting center as a central repository that will allow users to easily access reports from multiple systems</li> <li>Implemented a new technological platform to provide more efficient services and meet the changing needs of the University over time</li> </ul>



## Key Accomplishments

Since October 2012, the ESUP team has conducted hundreds of sessions with University units to plan, gather requirements, design, build, and document the future state. ESUP, due to its size and complexity, presents many challenges; however, the teams have accomplished a significant progress, as highlighted in the table below. These items outline some of the work that has been done to not only design and build a solid solution for the University, but also to mitigate and manage program risk.

Completed system design for Student, Finance, Human Resources, and Reporting – base design of Portal	Completed technical design for Student, Finance, Human Resources, and Reporting – base design of Portal	Completed over 70% of new development – on-track to meet 8/1 critical path build date
Established Program website, blog, and newsletter as part of communications and change ( <a href="http://upgrade.umn.edu/index.html">http://upgrade.umn.edu/index.html</a> )	Completed move of vendor-hosted technical environments to University of Minnesota	Visited each system campus twice, with at least one more planned, to help facilitate change management and communications.
Implemented a code migration tool to manage PeopleSoft code	Completed initial conversion / test move activities for first two of six moves	Developed and documented over 6,000 test cases – began execution of tests
Completed training plans for all work streams – initiated training curriculum development	Developed and deployed multiple ‘sneak-peaks’ and informational demonstrations as part of change and communications ( <a href="http://upgrade.umn.edu/changes/videos.html">http://upgrade.umn.edu/changes/videos.html</a> )	Developed an integrated deployment plan incorporating both business and technology milestones, timings, and responsibility matrix
Developed an “Enhanced ESUP Support” process to be implemented post-go-live to support users during the first 60 days after implementation	Initiated review of over 500 non-ESUP tertiary/secondary systems across the system to ensure proper connection to ESUP data post-go-live	Conducted weekly updates with the Executive Oversight Committee – providing them with metrics-based status reporting
Established a structured testing process and metrics-based management	Implemented cost controls on use of outside vendors and primary systems integrator	Established an effort-based management reporting



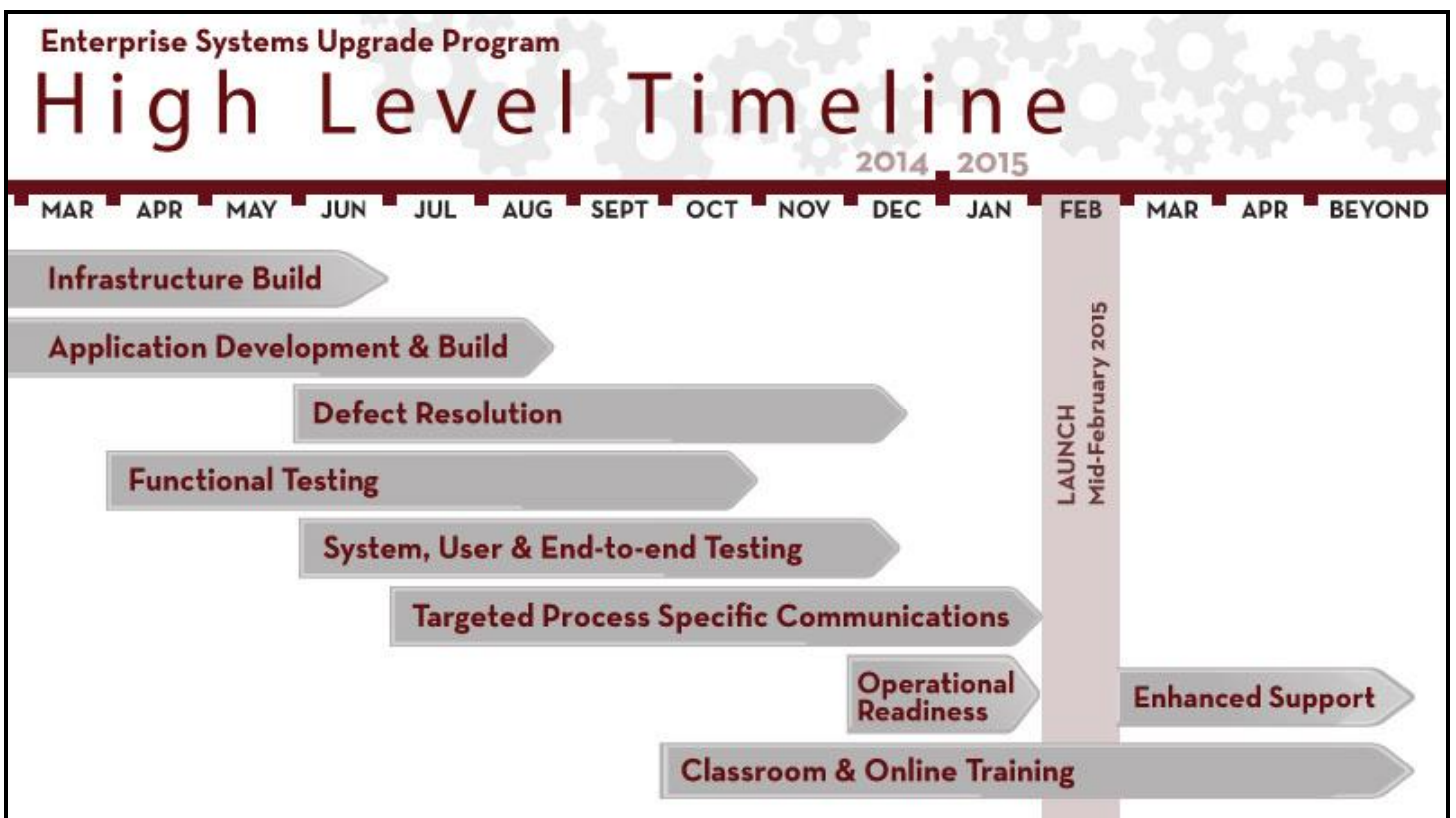


**Program Timeline**

The information below outlines the work that remains (timeline), budget status and impacts, and current build/test status. The status documentation below, in addition to activity-specific detailed information, is presented to the Executive Oversight Committee each week.

*Note: The timeline below represents the high-level software development lifecycle activities.*

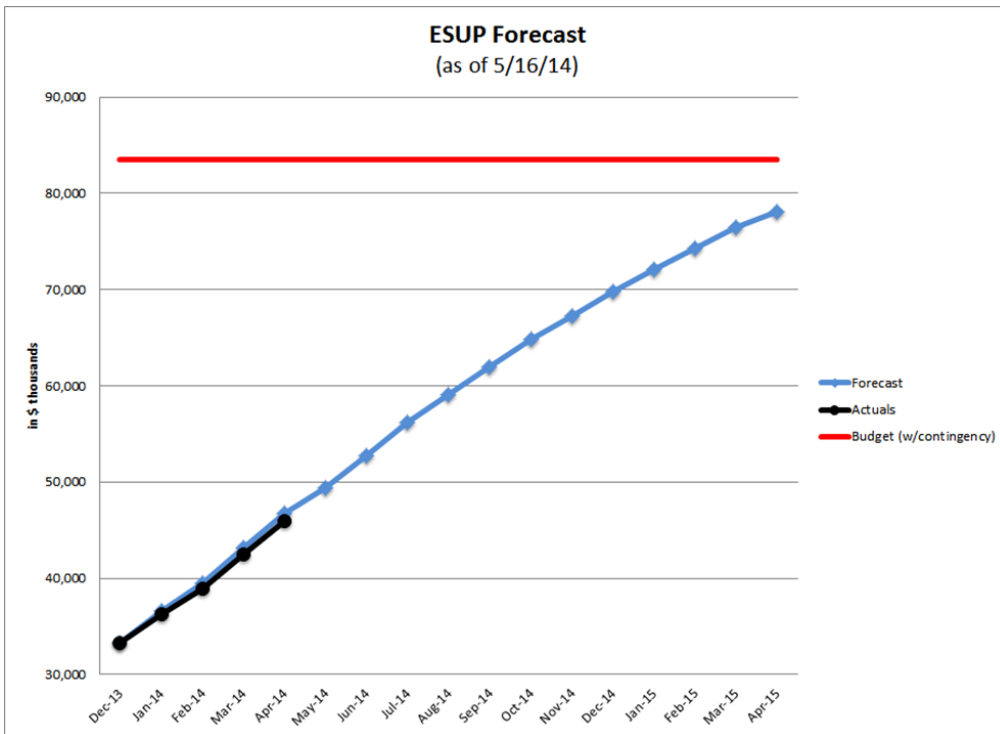
**Timeline and Activities Planned for ESUP (February 2014 to March 2015)**





**Budget Status**

ESUP is currently on track to deliver within budget. Based on the requested scope, an effort-based and -loaded program plan, and regularly monitored progress metrics, the program also contains contingency funding that will allow for risk mitigation response should it be necessary. The tables below outline the financial trendline since December 2013. The trendline contains the planned spend based on resource allocations and actual burn rate of funds. Actual spend results are listed in the tables following.



**ESUP Financial Summary**

**Overall Program by Category**

Description	Actual	Forecast to End of Program	Total Actual + Forecast
<b>Staffing (Non CedarCrestone)</b>	\$17,997,729	\$19,416,451	\$37,414,180
<b>Equipment and Operations</b>	\$1,322,223	\$395,684	\$1,717,907
<b>Hardware and Software</b>	\$6,686,040	\$2,116,000	\$8,802,040
<b>Partner Staffing and Lab</b>	\$19,880,179	\$10,233,790	\$30,113,969
<b>Total</b>	\$45,886,171	\$32,161,925	\$78,048,096
<b>Grand Total</b>	\$45,886,171	\$32,161,925	\$78,048,096
<b>Contingency Remaining</b>	\$5,497,128		

**Key Budget Management Elements**

Added experienced Executive PMO to provide program management and oversight

Program negotiated with implementation partner, CCI, to gain rate relief in consulting fees

Established a fixed-fee deliverables-based contract for the Enterprise Portal (IntraSee)

Expanded vendor rate card to promote more competitive bidding (utilized volume discounts in supplemental staffing)

On budget with >\$5M contingency as of 5/16/2014

- Budget includes all hardware, software, and associated maintenance through go-live
- Budget is resource loaded through go-live

Future contingency spend may be used for the following elements:

- Extended development contractor time for defect resolution
- Extended implementation support from CCI or support vendors
- Extended 'enhanced support' period beyond current plan based on need



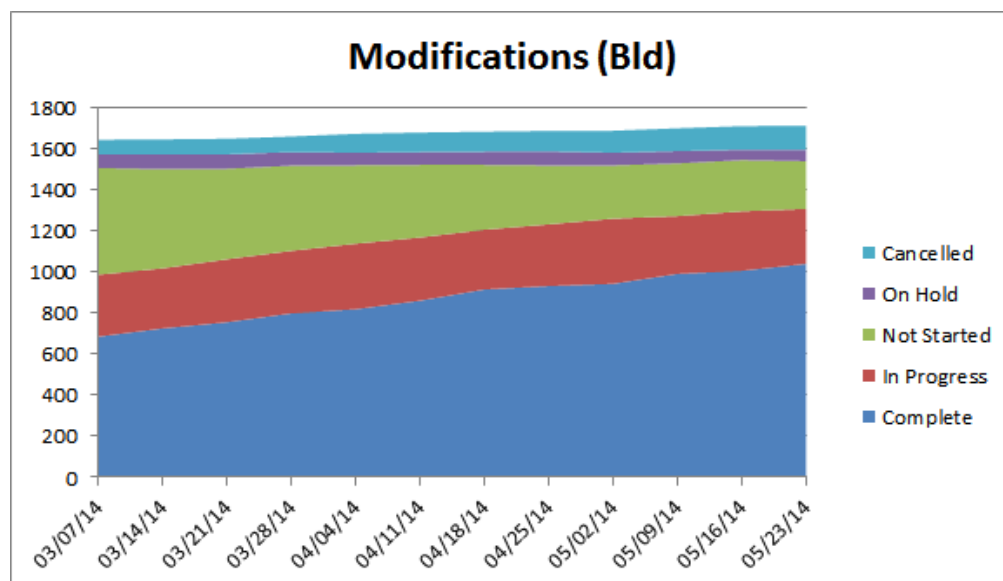
## ESUP Financial Detail by Workstream and Spend Item

## By Work Stream

Description	% PTD Actual	Actual PTD	Actual April	Forecast to End of Program	Total Actual + Forecast
CedarCrestone	43%	\$19,880,179	\$1,200,718	\$10,233,790	\$30,113,969
CM/Training	4%	\$1,986,064	\$124,693	\$1,240,257	\$3,226,321
Finance	5%	\$2,128,699	\$74,736	\$2,342,448	\$4,471,147
HRMS	5%	\$2,350,010	\$263,841	\$2,164,206	\$4,514,216
Portal	3%	\$1,164,500	\$41,756	\$1,378,514	\$2,543,014
Program Management Office (salaries, equipment, operations)	7%	\$3,111,185	\$212,224	\$2,671,516	\$5,782,701
Hardware/Software	10%	\$4,808,993	\$160,116	\$2,116,000	\$6,924,993
Reporting and Data Management	6%	\$2,906,178	\$350,539	\$2,757,977	\$5,664,155
Student	4%	\$1,609,403	\$171,250	\$2,003,133	\$3,612,536
Technology	13%	\$5,940,961	\$798,151	\$5,254,085	\$11,195,046
<b>Total</b>	<b>100%</b>	<b>\$45,886,171</b>	<b>\$3,398,023</b>	<b>\$32,161,926</b>	<b>\$78,048,097</b>

## Build Status

The ESUP Program Management Office (PMO) manages each element of the program based on detailed metrics. The project plans are resource loaded by task and task owners. Additionally, each workstream reviews their detailed plans bi-weekly with the PMO staff for consistency, issues, risks, and critical path progress.





The Program monitors overall development or build effort and effort remaining. This effort is managed based on total estimates found in the design, scope/design changes and modifications, estimated changes both up or down, and efficiency of each developer. The 'App Dev Burn Down' chart below outlines the effort burn trendline for application development. The Data Management and Reporting charts demonstrate the effort for modifying or creating reports (note the scales of each chart are slightly different). There are a few items that should be considered when reviewing these charts:

### **Modification and Build Metrics**

The modifications build metric tracks each piece of work that requires development. The report helps the project team monitor overall progress on specific items, a trendline to completion, and remaining workload.

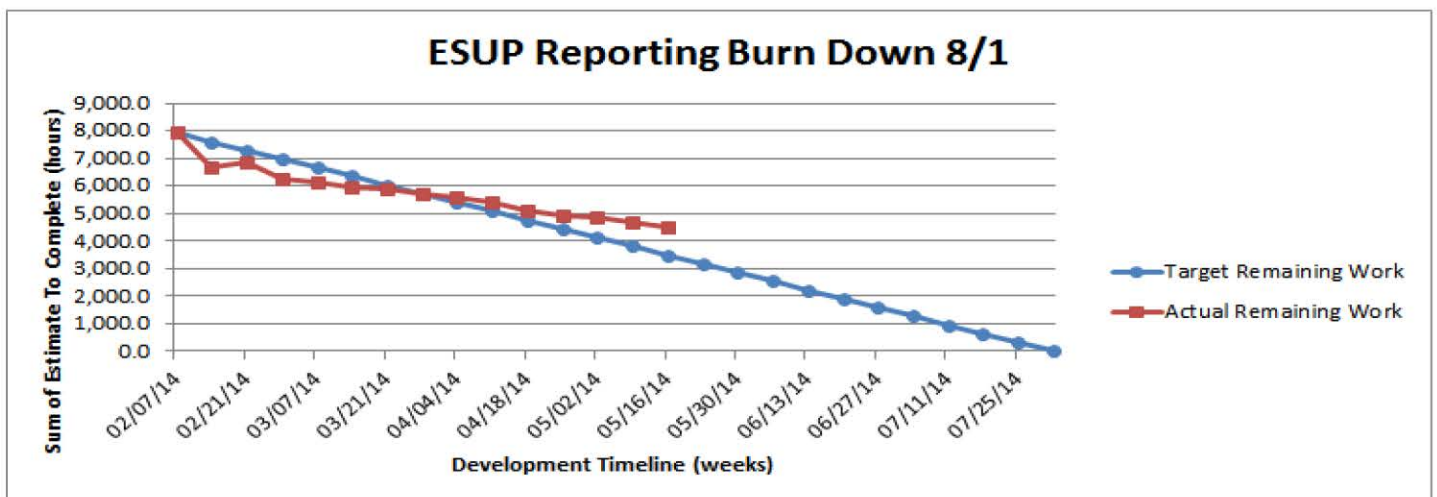
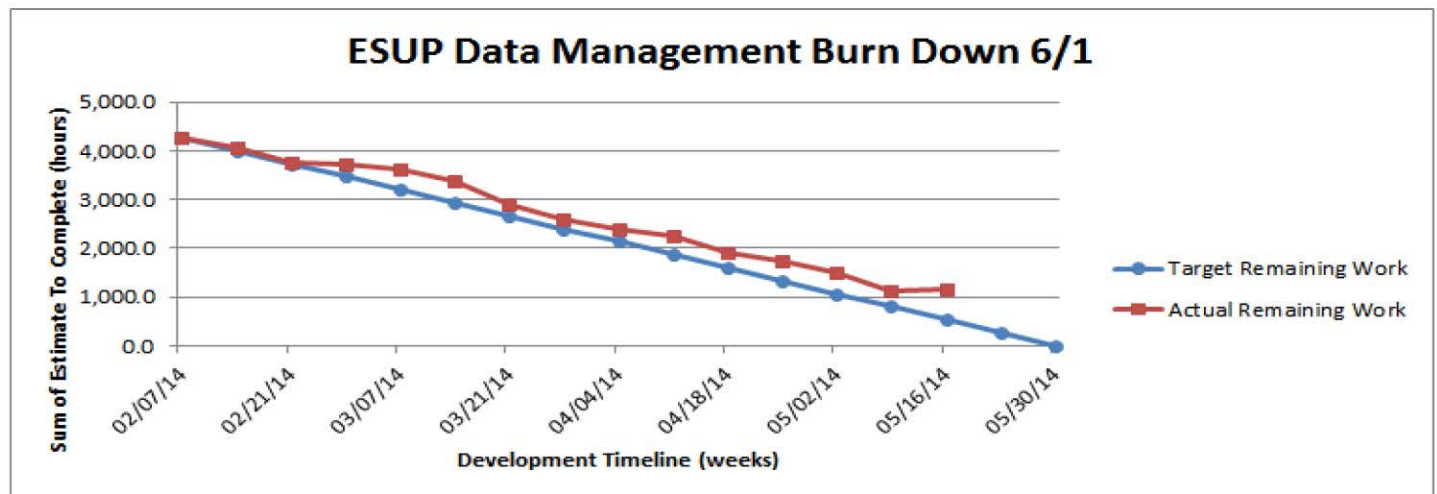
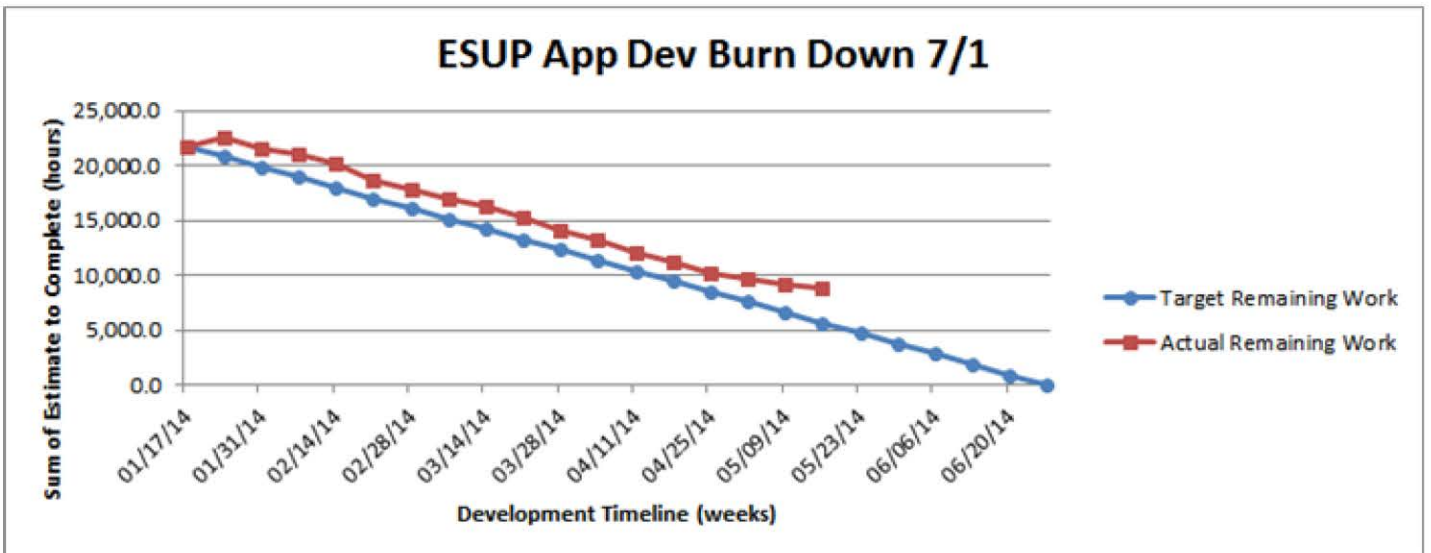
The project teams monitor these elements to the individual developer level making sure there is appropriate resource loading and that 'estimate to complete' metrics mirror the trendline.

**Note:** The application development critical path deadline is 100% build by 8/1/2014. The Program is pushing for 7/1/2014 to provide some program risk mitigation; however, the true critical date is 8/1.

- The Application Development Burn Down chart represents a program goal of 7/1/2014; however, the critical path date is actually 8/1/2014. This was established to set stretch goals for the teams and provide an added buffer for risk mitigation. The current trends estimate complete development by middle-end of July.
- The upward trend in the disparate lines represents a program event and slow-down in development.
  - The Program moved all hardware to the University of Minnesota campus over the last four weeks.
  - This move resulted in lower efficiency as the developers worked to stabilize the new environments.
  - This activity was originally scheduled for September; however, it was moved up to gain stability earlier in the program versus at a time when critical integration testing was taking place. All testing will now be conducted on production hardware and software.
- Modification elements are tracked independently and reallocated based on staffing load. This effort helps mitigate the risk that although the hours burn-down is approaching close, modules will not remain on individual developers beyond the critical path date.

For example:

- 63% of mods complete (by count ~1,000/1,600 to date)
- 76% of App Dev effort complete
- 57% of RDM effort complete

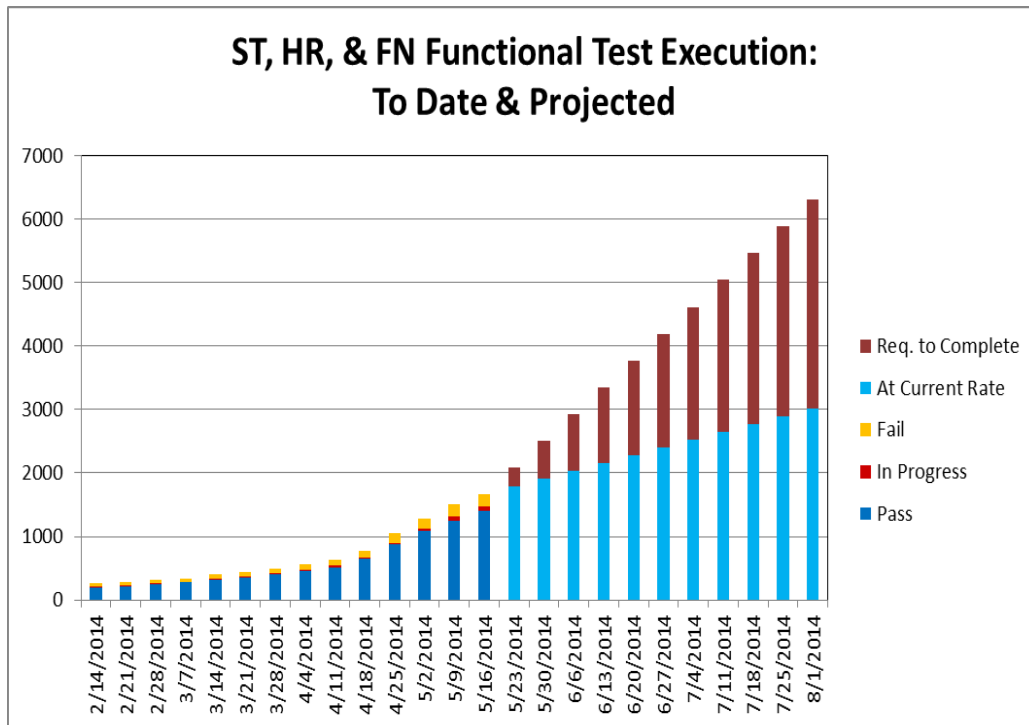




**Testing Status**

ESUP has implemented a standardized testing methodology that calls for structured and monitored scripting of each business process. To date, the teams have identified over 6,000 business scenarios. Each of these scenarios are loaded into the test tracking tool (Quality Center) and execution of each script is tracked as a pass/fail. At each phase of the program, code cannot be migrated through the approval path unless it has passed through the pre-established entry and exit criteria for that phase. Testing has been slightly delayed due to the infrastructure moves noted above; however, the University has a large team of testing resources to execute the tests (over 150 identified testers).

The chart below highlights how the Program monitors script execution and throughput of passed and failed scripts. The graph below highlights one of the early testing phases. As testing progresses, metrics related to defect density and criticality, defect resolution aging, and trendlines related to defect identification (each report will be tracked by module) are generated.



**Key Testing Considerations**

Multiple testing phases to include the following:

**Functional Testing** of small components

**Integration Testing** across components

**End-to-End Testing** where an individual record is traced from beginning to end across functions, modules, and processes (i.e., across the Portal, through Student, Human Resources, and Finance)

**User Acceptance Testing** allowing non-ESUP staff to test the application

**Performance Testing** tests the hardware and tuning of the system for performance

**Operational Readiness Testing** validates go-live preparedness



## Enterprise Systems Upgrade Program (ESUP)



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### Communications and Change Management

ESUP is actively managing the change, communications, and transition/training plans for go-live. The Program has an active website where news, information, demonstrations, and future training information can be accessed. In addition, ESUP distributes a bi-weekly newsletter to over 4,500 individuals across the University.

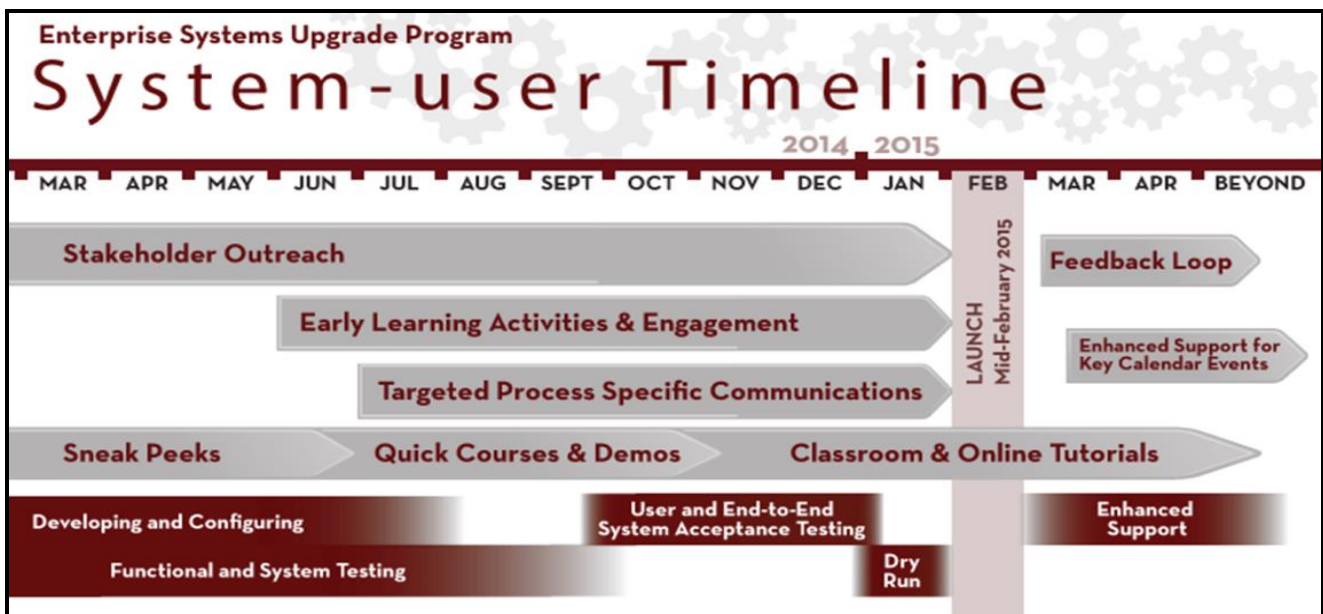
Additionally, each workstream manages unit specific content for users. These specific components include focused demonstration videos, outreach town-halls and question/answer events, and a broad network of user communities. The ESUP team has also identified the key significant changes in each workstream and are working with each group to track and monitor. With a project of this size, it is difficult to reach every user; however, the Program is confident significant outreach is occurring. The ESUP website and blog (<http://upgrade.umn.edu>) provides the University community an avenue to learn about ESUP and potential impacts to their units.

The image is a collage of three screenshots from the ESUP website and blog. The top screenshot shows the 'THE ESUP NEWS BLOG' header with a search bar and navigation links. The middle screenshot shows the 'Enterprise Systems Upgrade Program (ESUP)' header with a search bar and a sidebar containing links like 'About ESUP', 'What's Changing', 'Work Streams', 'News', 'Blog', 'Internal Site', and 'Contact'. The bottom screenshot shows a news article titled 'ESUP Establishes Go Live Period' with a calendar icon for 'FEB 2015'. The article text states: 'Executives Identify February 2015 as the optimal time to launch the University's new enterprise systems'. Below the article is a section titled 'What's Changing?' with a 'Sneak Peek: New Importance of Position Data' sub-section. The HRMS work stream has released its latest 'sneak peek' video, 'The Power of Position Management'. This short video contains the...



**Training and Enhanced ESUP Support**

ESUP’s training plan incorporates a variety of methods and repeated delivery options to help the transition for University students, faculty and staff through the system changes. Training courses are currently being developed in preparation for deployment throughout the late summer and fall of 2014. Additionally, ESUP has begun preparations for the post-go-live period, identified as the 60-day stabilization period immediately following go-live. During this time, staff will focus on University user support, system availability, and data integrity/entry issues. This support will incorporate a mix of defect management and enhanced training. The table below outlines the planning activities for training and transition.







### Awareness Items

Although ESUP is progressing as planned, a program of this size does not come without some level of risk. The complexities of deploying a University-wide business application within a highly matrixed organization are many. The table below identifies elements the Program is monitoring:

Awareness Item	Program Impact and Consideration
<b>Single go-live day for all systems/Processes and data</b>	Due to the structure of data and large-scale changes across applications, and in an effort to fully integrate the applications, it is necessary to 'go-live' in one event. This creates a significant coordination effort across work units and technology. There are many moving parts to make this all work smoothly.
<b>Post go-live defects</b>	Although ESUP has a focused and structured testing procedure in place, production defects will always be identified during the early phases of a go-live. Many of these issues will be related to access provisioning (i.e., users not given access to what they need on Day 1) or training (i.e., users not understanding that things have changed). There will also be system defects not previously identified. ESUP is planning nearly 80,000 hours of testing over six months; however, with 70,000 users across all campuses – the first week will experience a significant test of the application.
<b>Cultural change</b>	To achieve full utilization of the delivered and enhanced functionality, there are significant changes to how faculty, staff and students perform some of their business processes. Many are much more streamlined as mentioned earlier; however, it is a change and it will create noise across the units until individuals become accustomed to the new system or process. ESUP has a team in place to manage this, but an initiative of this size will have culture change challenges.
<b>Full utilization of ESUP tools</b>	To fully take advantage of many of the delivered features of this system after the upgrade, there will need to be additional priorities set and resources put towards the next phase of optimizing the foundational changes. There is always a risk in programs of this size that organizations stop at go-live and do not put the energy into optimizing the new foundation.
<b>Staff / Team Fatigue</b>	ESUP is a large program that has engaged a large number of University staff. To deploy a system of this size, it takes long-term commitment and many extra hours to be successful. There is always a risk of burnout, and retention becomes a challenge as the difficult days of a deployment continue.



# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** University Tax Compliance Activities & Programs

- Review**                       **Review + Action**                       **Action**                       **Discussion**
- This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter  
Kelly Farmer, Director, University Tax Management

## **Purpose & Key Points**

Colleges and universities have been the focus of Internal Revenue Service scrutiny for many years. The purpose of this discussion will be to provide information to the Regents of the various tax compliance activities and programs of the University Tax Management Office (TMO).

## **Background Information**

The TMO has worked on numerous projects and activities over the last fiscal year. Specific tax areas encountered at the University include issues relating to the following:

- Unrelated business income (UBI)
- Tax-exempt debt
- Related organizations
- Sales tax
- Tax-exempt status of the University
- Excise taxes
- Employment & benefits
- Contributions
- Scholarships
- Tax reporting
- Foreign tax compliance
- Miscellaneous tax issues
- Non-Resident Alien tax
- Deferred comp & pensions
- Tax controversies
- Administrative matters

Consultation and coordination with other units at the University is a key function of the TMO. TMO has coordinated with the Duluth, Morris, Crookston, and Rochester campuses; Sponsored Research Administration; Office of Student Affairs; various academic units; Intercollegiate Athletics; Office of the General Counsel; Global Programs and Strategy Alliance; Debt Management Office; foundations and associated organizations; Controller's Office; Office of Human Resources; Office of Investment & Banking; the Academic Health Center; and the Minnesota Landscape Arboretum.



# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** Consent Report

Review       Review + Action       Action       Discussion

*This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter

## **Purpose & Key Points**

### General Contingency

The purpose of this item is to seek approval for allocations from General Contingency greater than \$250,000. There are no items in the General Contingency report requiring Board approval.

### Purchase of Goods and Services \$1,000,000 and Over

The purpose of this item is to seek approval for purchases of goods and services of \$1,000,000 and over.

- To AudienceView Ticketing Corporation for an estimated \$1,200,000 for software, hosting, and support of the University ticketing system as needed for the period of July 1, 2014, through July 15, 2018, for all ticketing services for the University of Minnesota. AudienceView will be funded by two separate business units, Athletics and Non-athletics (Northrop and other units of the University). Athletics and multiple other units will fund the purchase through ticket revenue, fees, and O&M budget. See documentation in the docket for basis of vendor selection.
- To Life Technologies, Inc. for an estimated \$1,336,000 for the purchase of laboratory supplies and reagents as needed for the period of July 1, 2014, through June 30, 2015, for the Molecular Diagnostics section of the Veterinary Diagnostic Laboratory. The reagents and supplies will be purchased with departmental funds currently available for clinical testing of client samples. Diagnostic service fees charged to clients will generate additional revenue. See documentation in the docket regarding basis for vendor selection.

### Purchase of Underwriting/Investment Banking Services

The purpose of this item is to seek approval for the purchase of underwriting and investment banking services.

- To RBC Capital Markets, LLC as senior manager, and Barclays Capital, Inc. and J.P. Morgan as co-managers, for underwriting and investment banking services for the issuance and sale of bonds to fund the construction of the Ambulatory Care Center (ACC). The vendors were chosen through a competitive bidding process.

### **Background Information**

Approvals are sought in compliance with Board of Regents policy as follows:

- General Contingency: Reservation and Delegation of Authority, Sec. VII, Subd. 1.
- Purchase of Goods and Services \$1,000,000 and Over: Reservation and Delegation of Authority, Sec. VII, Subd. 6.
- Purchase of Underwriting/Investment Banking Services: Debt Transactions.

### Purchase of Underwriting/Investment Banking Services

- In February 2014, the Resolution Related to Issuance of Debt for the ACC was approved, authorizing the sale and issuance of bonds in the principal amount of up to \$165,500,000.
- In December 2013, the Board approved the authorization to execute:
  - (i) The lease and parking facility agreements with Fairview Health Services and a new 501(c)(3) entity that will be created by University of Minnesota Physicians and Fairview for the ACC,
  - (ii) The ACC Master Agreement, which establishes the framework for the management and operation of the ACC, and
  - (iii) Two corporate guaranties from Fairview and University of Minnesota Physicians, the delivery of which is a condition to the issuance by the University of debt to finance the construction of the ACC.
- The ACC project funding was included in the FY 2013 Capital Budget (\$142,500,000), approved by the Board in June 2012, and the FY 2014 Capital Budget (\$22,500,000), approved by the Board in June 2013.

### **President's Recommendation**

The President recommends approval of the Consent Report.

## General Contingency

**2013-14 General Contingency:**

Recipient	Allocation	Balance	Purpose
<b>FY2014 General Contingency</b>		<b>\$1,000,000</b>	
Carryforward from FY2013 into FY2014	1,406,141	2,406,141	
1 Dean of the College of Liberal Arts	20,000	2,386,141	Consultant to negotiate Showboat management agreement
2 Vice President for University Services *	250,000	2,136,141	U Stores sprinkler upgrade
3 Ex Dir for the Office for Business & Community Economic Dev.	55,000	2,081,141	Awards Incentive & Recognition (AIR) program
4 Vice President for Research	225,000	1,856,141	Consultant for F&A rate development and negotiation
5 Director of the Department of Concerts and Lectures	200,000	1,656,141	Northrop grand opening celebration
6 General Counsel	235,745	1,420,396	Outside legal counsel fees
7 Vice President for University Services *	275,000	1,145,396	Increased student-related public safety operations
8			
9 <b>New items this reporting period:</b>			
10			
11 Chancellor, University of Minnesota-Crookston	245,000	900,396	Move Agricultural Utilization Research Institute to new space
12 Chancellor, University of Minnesota-Duluth	65,000	835,396	Inventory and appraisal of contents of Glensheen property
13 Director, Northrop Concerts and Lectures	50,000	\$785,396	Five tables for grand opening gala
14			
15 <b>FY 2013-14 Ending Balance</b>	<b>785,396</b>		
16			
17			
18 * Subject to Board approval			
19			
20			
21			
22			
23			

Purchase of Goods and Services \$1,000,000 and over

To AudienceView Ticketing Corporation for an estimated \$1,200,000 for software, hosting and support of the University ticketing system as needed for the period of July 1, 2014 through July 15, 2018 for all ticketing services for the University of Minnesota.

*The University of Minnesota needs to continue to work with Audience View to provide ticketing services to Athletics, Northrop, UMD School of Fine Arts and other units along with donation services to the University of Minnesota Foundation.*

*The Amendment extends the time period of the contract and adds functionality that includes general admission ticket sales and a centralized calendar for the University website. Additionally, an investment in an Application Programming Interface will allow seamless integration with the University of Minnesota Foundation Donor Management System.*

*Additional ticketing and marketing functionality includes:*

- *Bring together ticketing and the University's public calendar*
- *Support a wider variety of events*
- *Enhance ability to capture and report event attendance data*
- *Add significant data to expand alumni/donors/friends profiles*
- *Increase Alumni data to improve communication personalization*
- *Develop more effective and relevant behavioral segmentation strategies*


*Audience View will be funded by two separate business units, Athletics and Non-athletics (Northrop and other units of the University). Athletics and multiple other units will fund the purchase through ticket revenue, fees, and O&M budget.*

Submitted by: Diana Harvey, Deputy Chief of Staff and Chief Communications Officer  
Office of University Relations  
3 Morrill Hall, 100 Church Street South East  
Minneapolis, Minnesota 55455

Approval for this item is requested by:

  
\_\_\_\_\_  
Diana Harvey

5-28-14  
Date

  
\_\_\_\_\_  
Richard Pfitzenreuter

5-28-14  
Date

### Rationale for Exception to Competitive Bidding

This purchase has not been competitively bid because this is an extension and expansion of an existing relationship with AudienceView, our ticketing provider. The University has invested seven years of effort into the start-up, custom software development, integration, hardware, reporting and digital ticketing technology with AudienceView. The AudienceView product and service have performed well during this time. To start the process over with a new ticketing vendor, we would need to dedicate significant incremental resources to get to the same level of service and support we currently have with AudienceView.

The expanded contract adds AVGo which provides significant functionality in the form of general admission ticket sales and a centralized events calendar.

Price reasonableness is based on:

1. Annual Support costs for AudienceView are reduced from \$140,000 to \$74,900 for the next four years saving \$260,000.
2. University cost for AVGo over four years is \$540,000. Based on a conservative volume estimate, list price for AVGo for the same period would exceed \$850,000.

The Director of Purchasing and the University Controller concluded that the process used resulted in a fair and reasonable price.

Purchase of Goods and Services \$1,000,000 and over

To Life Technologies, Inc. for an estimated \$1,336,000 for the purchase of laboratory supplies and reagents as needed for the period of July 1, 2014 through June 30, 2015 for the Molecular Diagnostics section of the Veterinary Diagnostic Laboratory.


*Due to newly emerging porcine diseases (Porcine Epidemic Diarrhea virus and Swine Delta Corona virus) during the past year, the Molecular Diagnostics Laboratory is seeking increased funds to meet the testing demands associated with detecting these viruses.*

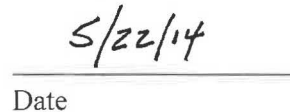
*The reagents and supplies provided by Life Technologies have been extensively validated and proven to perform at the highest level of quality for our laboratory. We have quotation agreements in place and receive discounted prices on the products we purchase on this vendor's website. In addition, having a pre-established blanket order guarantees product availability and ensures a quick ordering and shipping process so there is no interruption in the service to our clients.*

*The reagents and supplies will be purchased with departmental funds currently available for clinical testing of client samples. Additional revenue will be generated by diagnostic service fees charged to our clients.*

Submitted by: Elizabeth Wiedenman, Section Head, Molecular Diagnostics  
Rm 130 Veterinary Diagnostic Laboratory  
St. Paul Campus  
Phone: (612) 624-0791  
Fax: (612) 624-8707

Approval for this item requested by:

  
VP or Exec. VP Signature

  
Date



### Rationale for Exception to Competitive Bidding

This purchase has not been competitively bid because Life Technologies is the manufacturer and sole supplier of the majority of reagents and testing supplies currently used in the laboratory. These products have been used for the past 16 years, have been extensively validated and compared against competitors' products and were found to be superior in performance. The consistency of Life Technologies reagents guarantee rapid, reliable test results and are compatible with the equipment we already own. In addition, we must follow protocols from the USDA NVSL (National Veterinary Service Laboratories) for many of our assays, which require Life Technologies testing kits.

Price reasonableness is based on negotiations with the supplier that have resulted in discounts of up to 30%.

The Director of Purchasing and the University Controller concluded that the process used resulted in a fair and reasonable price.

## Purchase of Underwriting/Investment Banking Services

To RBC Capital Markets, LLC as senior manager, and Barclays Capital, Inc. and J.P. Morgan as co-managers, for underwriting and investment banking services for the issuance and sale of bonds to fund the construction of the Ambulatory Care Center (the "ACC").

The University of Minnesota, Fairview Health Services, and University of Minnesota Physicians are undertaking the development of the ACC to consolidate health care services currently being provided in multiple locations in one patient and family centered facility. The University owns the land and will own the building. Total required funding is approximately \$150,000,000, plus estimated capitalized interest during the construction period, up to a maximum of \$165,500,000.

As a condition of issuing the debt, the University has received corporate guarantees of the debt from Fairview and UMP and has entered into leases of the relevant portions of the ACC that will require rent payments reflecting the debt service plus all operating and maintenance costs for the building.

The vendors were chosen through a competitive bidding process, with responses evaluated against specific weighted criteria as outlined in the RFP.

Cost for the services (referred to as "underwriter's discount") is estimated at approximately \$400,000. Underwriter's discount is considered a "cost of issuance" which is paid for with bond proceeds received.

Submitted by: Carole J Fleck, Director of Debt Management

Approval is requested by:



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Richard H. Pfutzenreuter, Vice President, CFO & Treasurer



# BOARD OF REGENTS DOCKET ITEM SUMMARY

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**Finance**

**June 12, 2014**

**Agenda Item:** Information Items

Review       Review + Action       Action       Discussion

*This is a report required by Board policy.*

**Presenters:** Vice President & CFO Richard Pfutzenreuter

## **Purpose & Key Points**

### Quarterly Investment Advisory Committee Update

This item provides the committee with a summary of the quarterly meeting of the Investment Advisory Committee (IAC) held on May 7, 2014.

Regent McMillan and Associate Vice President & Chief Investment Officer Stuart Mason introduced Office of Investment Banking (OIB) staff members who are not in regular attendance, and Jason Langworthy, Board Associate for Policy & Committees, who is the new Board Office representative.

Mason indicated that the market value of the Consolidated Endowment Fund (CEF) had grown over the last quarter by \$49.2 million and by \$156.5 million over the past year, to a March 31, 2014, total of \$1,225.3 million. He reviewed the quarterly performance for CEF noting that the 5.06% increase was 3.5% above the passive benchmark. The 12-month performance of 16.69% was 4.9% above the same passive benchmark. The most significant contributor to outperformance for the year and for the quarter was the Private Capital portfolio as 2013 and early 2014 experienced very significant mergers and acquisitions and public market exits driving up valuations across the entire private market portfolio.

Mason reported that a net \$48 million of cash had been distributed to CEF as all forms of the private partnerships liquidated assets through the first four months of 2014. \$15 million has recently been allocated to the intermediate treasury investments in CEF and there remains approximately \$70 million of cash available that is being "equitized" by the purchase of futures.

Mason summarized the recommendation for hiring a frontier market or small developing market manager by explaining that the target allocation for emerging or developing markets overall was 24% of the public equity investments. This is divided into approximately 16% of larger emerging equity exposure and 8% for smaller or frontier market exposure. In these smaller markets, the dynamics or characteristics that make emerging markets attractive are similar, just at an earlier stage of development. They include:

- High growth rates in gross domestic product,

- Emerging middle class consumers,
- Significant need for infrastructure capital investment,
- Increasingly stable political environments, and
- Capital markets that allow for reasonably efficient trade execution for equity securities.

Committee members asked many questions that demonstrated interest, but also cautiousness. OIB Investment Analyst Anthony Quill, who serves as the public equity investment manager for CEF investments, addressed these and other questions as part of a very robust discussion. The OIB proposal was to invest up to \$20 million in the commingled fund, but instead a motion to approve a \$10 million investment was made, with the provision that staff should come back to the IAC and seek additional capital approval at a later date.

Mason summarized the OIB proposal to commit \$5.0 million to Shasta Venture Partners IV, an early stage venture fund of approximately \$275 million. Shasta has three general partners with very deep domain experience in the industry segments that focus on consumer adoption of technology, the explosion of mobile applications for both the enterprise and the individual, and the proliferation of cloud based solutions. OIB has been in contact with Shasta regularly for several years because they fit the profile of niche focus, early stage investors.

OIB Portfolio Manager Vitali Datsenko, who is responsible for the hedge fund (HF) portfolio, summarized the activities by members of OIB over the past several months to explore various options to build out the HF portfolio. He indicated that the target allocations were 11% for absolute return strategies and 5% for long-short equity. As he discussed the various structures these portfolios could take, direct with each fund, hiring a fund of hedge funds, OIB leaning heavily on an outside consultant, or hiring a manager such one of the big investment banks or a fund of funds to create a specialized fund of one – he made it clear that OIB was favoring the later structure. Several comments from IAC members supported that decision. Datsenko indicated that a continued effort would be made to refine the selection process in the hope of bringing a specific manager and structure forth in August for the committee’s review.

Mason referred briefly to the Quarterly Asset Management Report noting that other portfolios such as TIP, GIP, and RUMINCO all had performance that was above benchmark for the quarter and for longer-term periods, and all portfolios were very much in balance relative to their specific asset allocation guidelines.

#### Quarterly Asset Management Report

This item reports on report on the quarterly results of investment performance in the area of asset management for the period ended March 31, 2014. The Office of Investments & Banking (OIB) prepares this report on the assets it oversees for review by the Investment Advisory Committee and the Board of Regents.

#### Debt Management Advisory Committee (DMAC) Update

The purpose of this item is to provide a report on the meeting of the Debt Management Advisory Committee (DMAC) held on June 11, 2014. The agenda for the meeting included:

- Recommendation of underwriters for the ACC project,
- Long Range Planning Model, and
- Annual Capital Improvement Budget.

# Office of Investments & Banking

Quarterly Asset Management Report | March 31, 2014



UNIVERSITY OF MINNESOTA

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1. Overview – All Funds
2. Highlights and Commentary
  - a. Consolidated Endowment Fund (CEF)
  - b. Temporary Investment Pool (TIP)
  - c. Group Income Pool (GIP)
  - d. RUMINCO

# Overview – All Funds

OIB Managed Funds (\$ millions)	March '14	June '13	June '12	June '11
Consolidated Endowment Fund (CEF) <sup>1</sup>	\$ 1,225.3	\$ 1,079.7	\$ 977.6	\$ 956.8
Long-Term Reserves (GIP) <sup>2</sup>	32.5	46.4	44.7	44.3
Short-Term Reserves (TIP)	1,146.0	1,031.4	972.2	824.9
RUMINCO Ltd.	39.1	35.8	32.6	32.3
Invested Assets Related to Indebtedness	72.3	87.0	189.7	181.9
<b>Total Managed Assets</b>	<b>2,515.2</b>	<b>2,280.3</b>	<b>2,216.8</b>	<b>1,963.5</b>

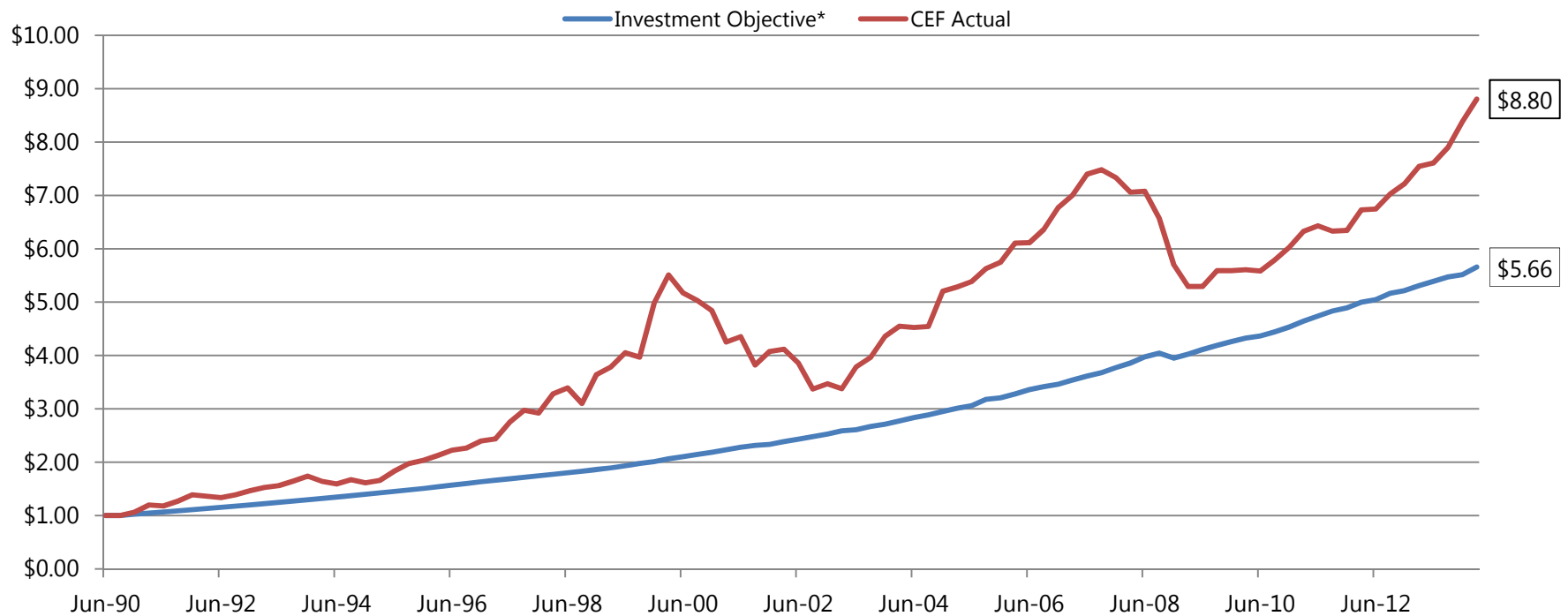
Other Funds (\$ millions)	March '14	June '13	June '12	June '11
U of M Foundation Fund	1,884.0	1,610.0	1,560.1	1,564.4
Faculty Retirement Plans	4,620.0	4,199.8	3,807.9	3,709.3

<sup>1</sup>Includes TIP, GIP and PUF investments, which as of 3/31/14 were \$138.5, \$13.8, and \$483.4 respectively.

<sup>2</sup>Market value excludes \$13.8 currently invested in CEF. This value is included in the remainder of the report, for purposes of performance calculation.

# Endowment Growth

CEF Endowment Performance Growth of \$1 since June 30, 1990

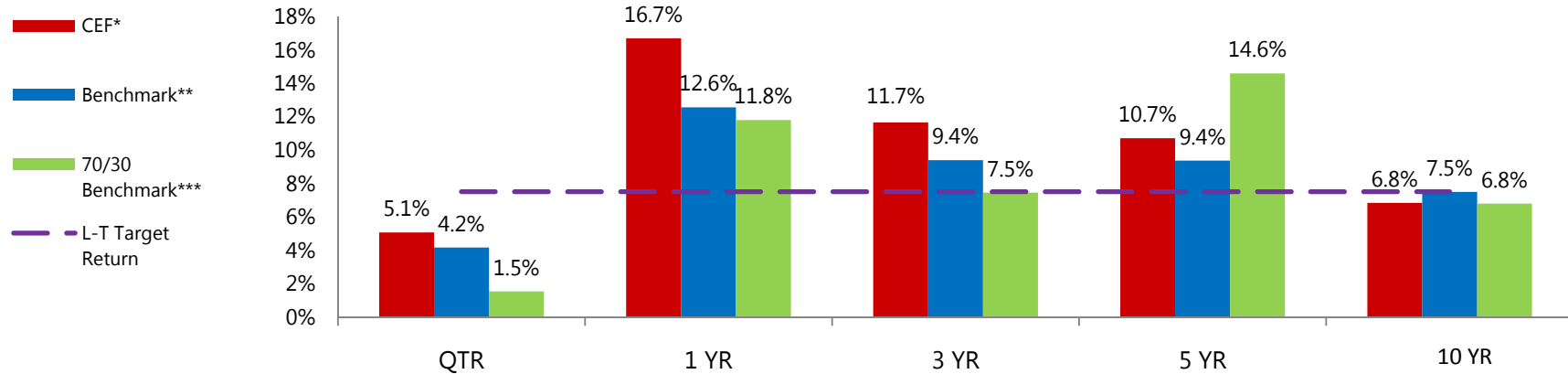


\* CPI plus payout plus actual expenses (calculated quarterly)



# Endowment Performance

CEF Performance vs. Benchmarks



## Q1 outperformance driven primarily by the following:

- Strategic overweight and significant outperformance by venture capital managers
- Outperformance (18 bps) by public equity managers
- Outperformance by energy resource managers
- Fund Value \$1,225.3M\*\*\*\*

\* Net of Manager Fees

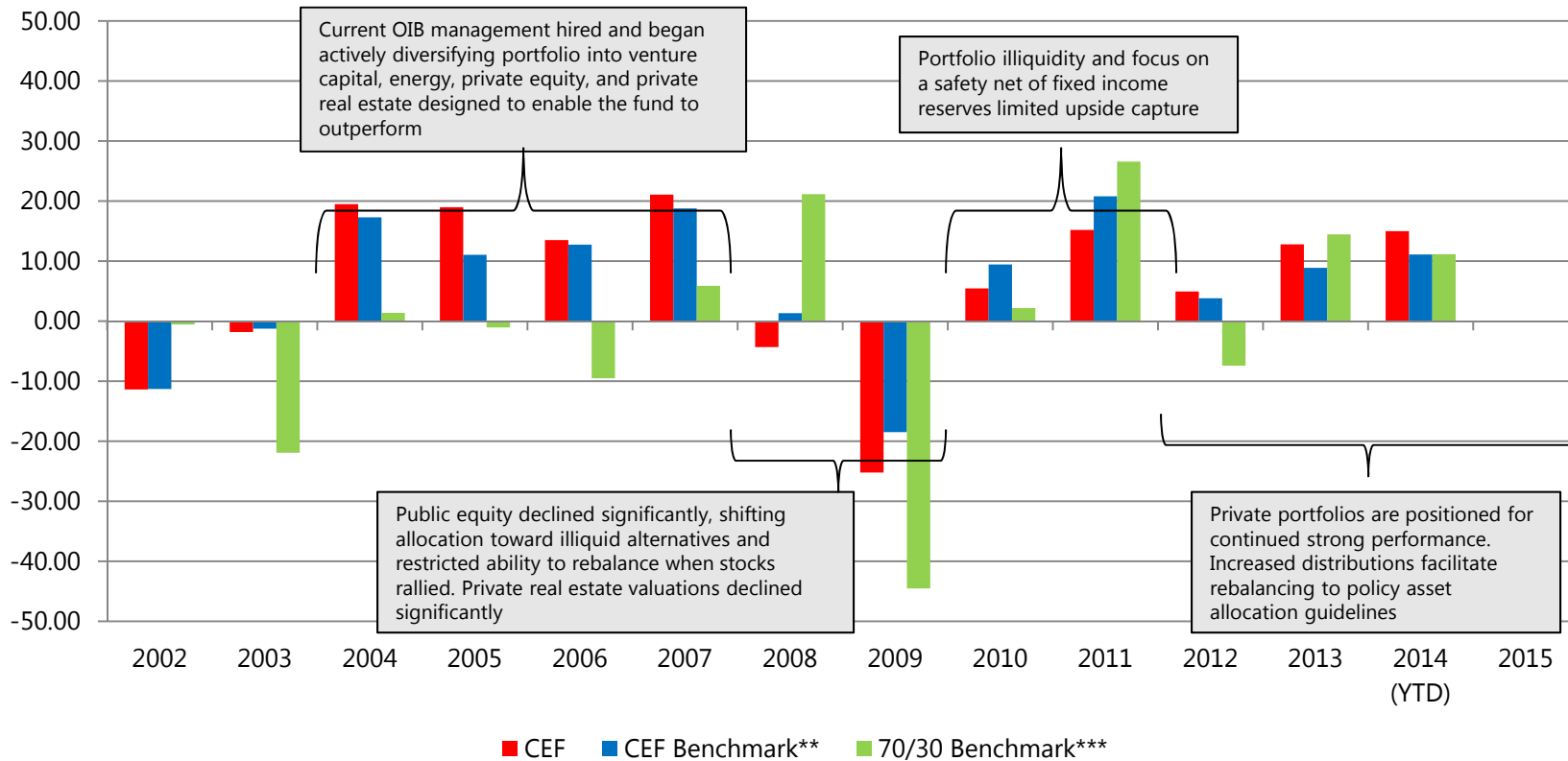
\*\* Benchmark: CEF Custom Index as of 12/31/2013

\*\*\* Benchmark: 70% MSCI ACWI IMI / 30% Barclay's Capital Aggregate

\*\*\*\* Total CEF Market Value includes \$138.5 of TIP and \$13.8 of GIP investments

# Endowment Annual Performance

## Fiscal Year Performance\* Comparison



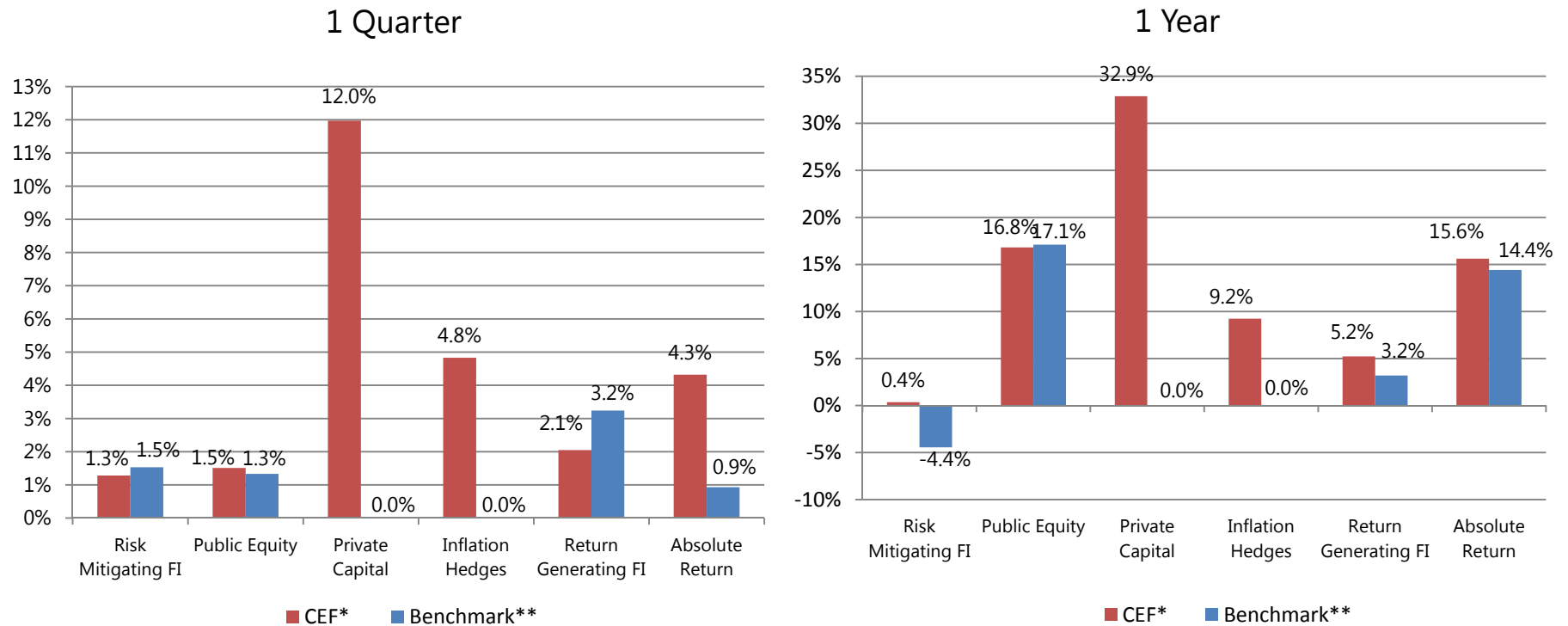
\* Net of Manager Fees

\*\* Benchmark: CEF Custom Index (estimate)

\*\*\* Benchmark: 70% MSCI ACWI IMI / 30% Barclay's Capital Aggregate

# Endowment Annual Performance

## Sector vs. Benchmark Returns



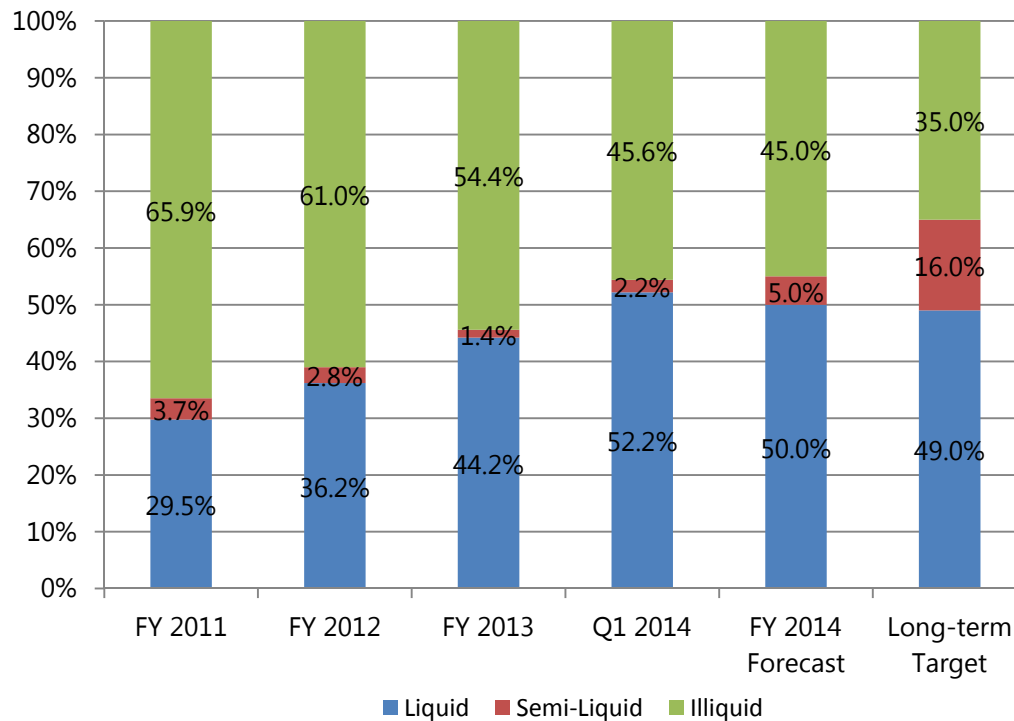
\* Net of Manager Fees

\*\* Components of CEF Custom Index

\*\*\* Private Capital and Inflation Hedges benchmark returns were unavailable for this report

# Endowment Liquidity

## Liquidity Transition Plan



**Definition:** Liquidity is a measure of assets that can be sold at reasonable prices within one year. Higher levels of liquidity enable timely rebalancing and responses to new opportunities

**Target:** Within a target range of 30 to 40% invested in illiquid assets. Illiquid assets market value plus unfunded commitments should not exceed 55%

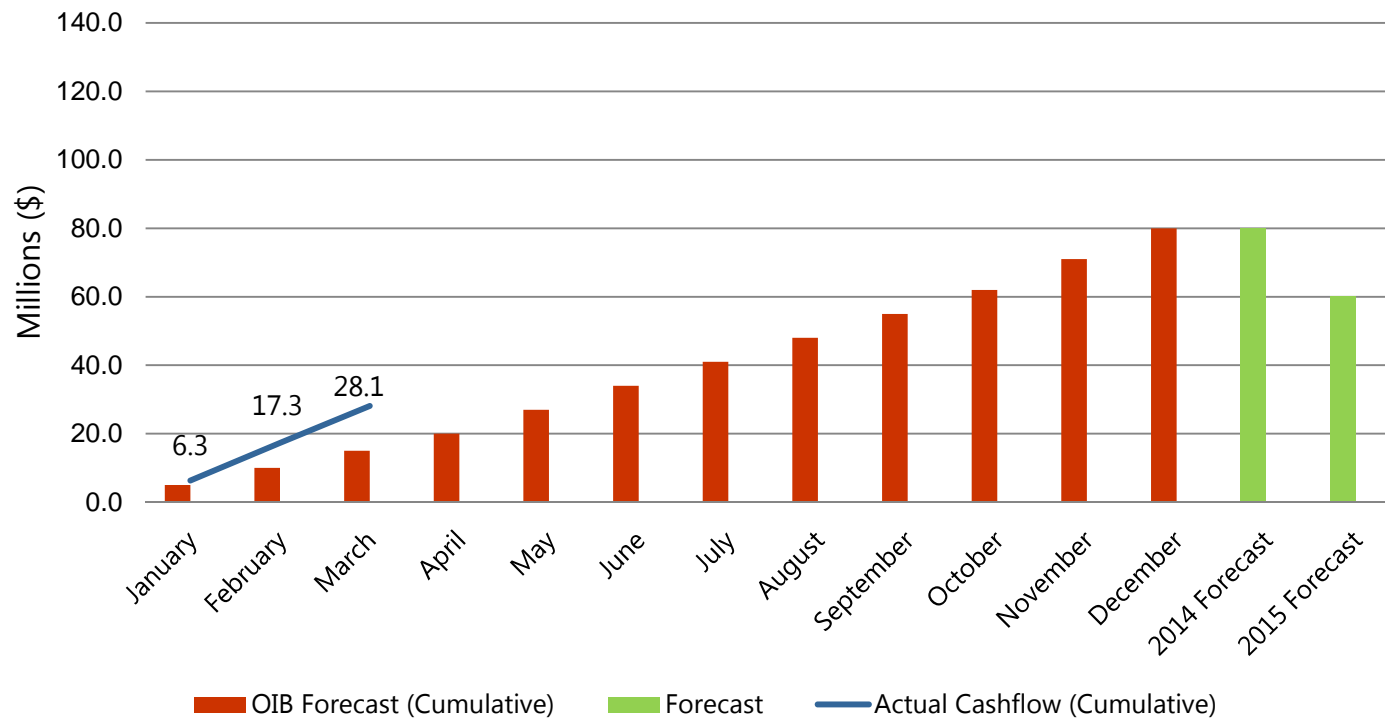
**Strategy:** Reduce illiquid investments to 35-40% of the overall portfolio over the next 2 years

# Endowment Portfolio Exposure

Exposure	12/31/2012 Portfolio	12/31/2013 Portfolio	3/31/2014 Portfolio	Long-Term Policy	Ranges
Risk Mitigating Fixed Income	7.1	8.7	8.4	12.0	8 - 15
Public Equity	23.4	36.7	37.7	30.0	25 - 35
Private Capital	36.0	28.8	29.8	20.0	15 - 25
Inflation Hedges	23.2	17.0	15.8	15.0	10 - 20
Return Generating Fixed Income	7.5	8.0	7.5	12.0	10 - 15
Absolute Return	2.8	0.8	0.8	11.0	8 - 15
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

# Endowment Liquidity

## Net Cash Flows from Illiquid Portfolio Actual vs. Forecast



# Investment Manager Diversification

## Top 10 Managers

Manager	Total Market Value (\$M)	% of Total Fund
Blackrock*	213.4	17.4
TCW	89.0	7.2
Goldman Sachs	87.9	7.2
Acadian	52.3	4.3
Emergence	50.6	4.1
Reams	35.7	2.9
Pembroke	33.3	2.7
PineBridge	32.7	2.7
Insight	32.6	2.7
Lazard	32.5	2.6

**Definition:** Maintain concentration in managers and funds at appropriate levels

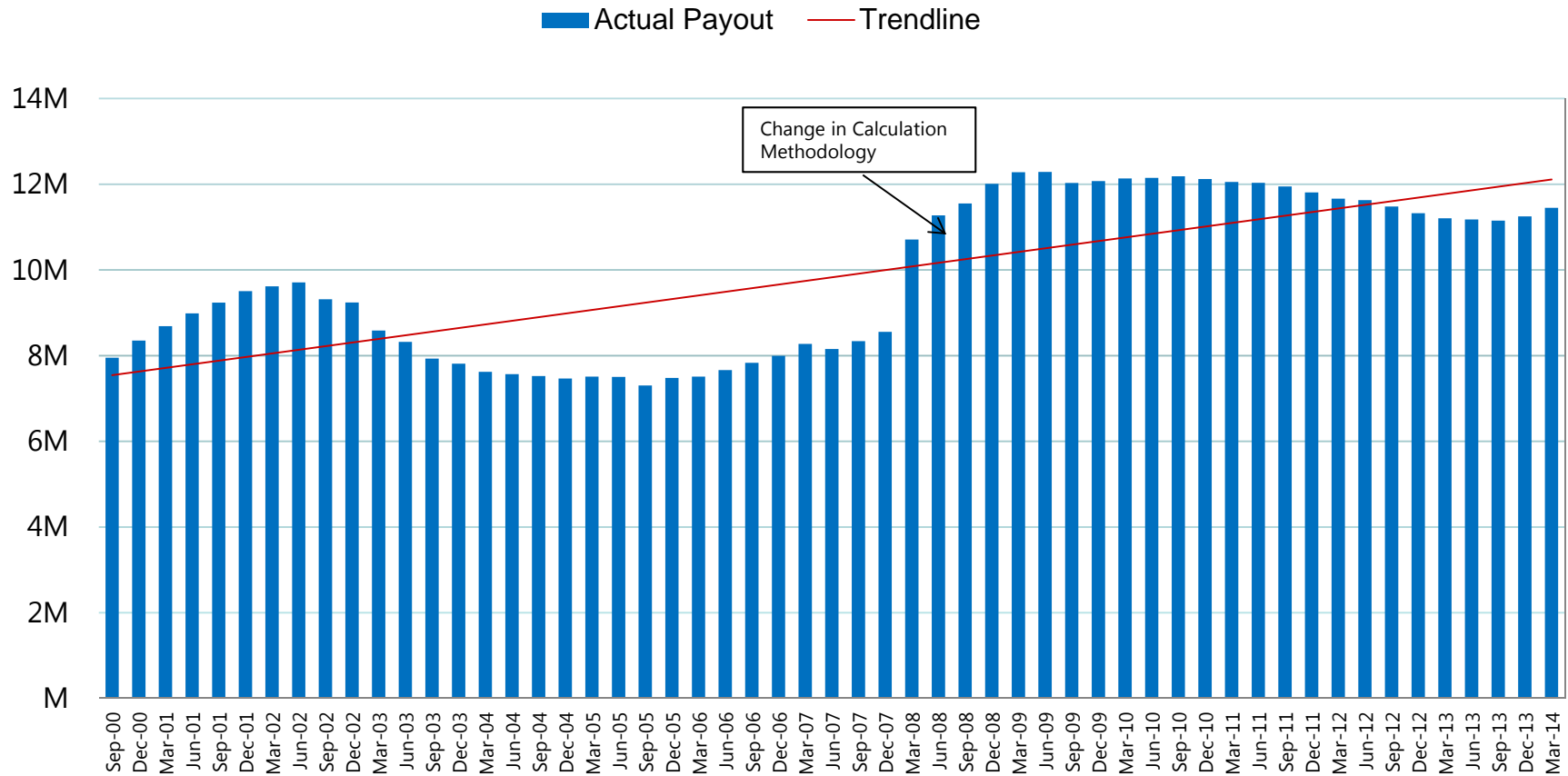
**Target:** No individual fund > 10%, no manager > 20%

**Strategy:** Closely monitor large core positions and adjust holding size to maintain compliance with targets

\* Blackrock investment consists of three funds, the largest of which is a Russell 1000 index fund at 10.4% of the endowment

# Distribution Stability

Actual CEF Distribution (gross of reinvestment)

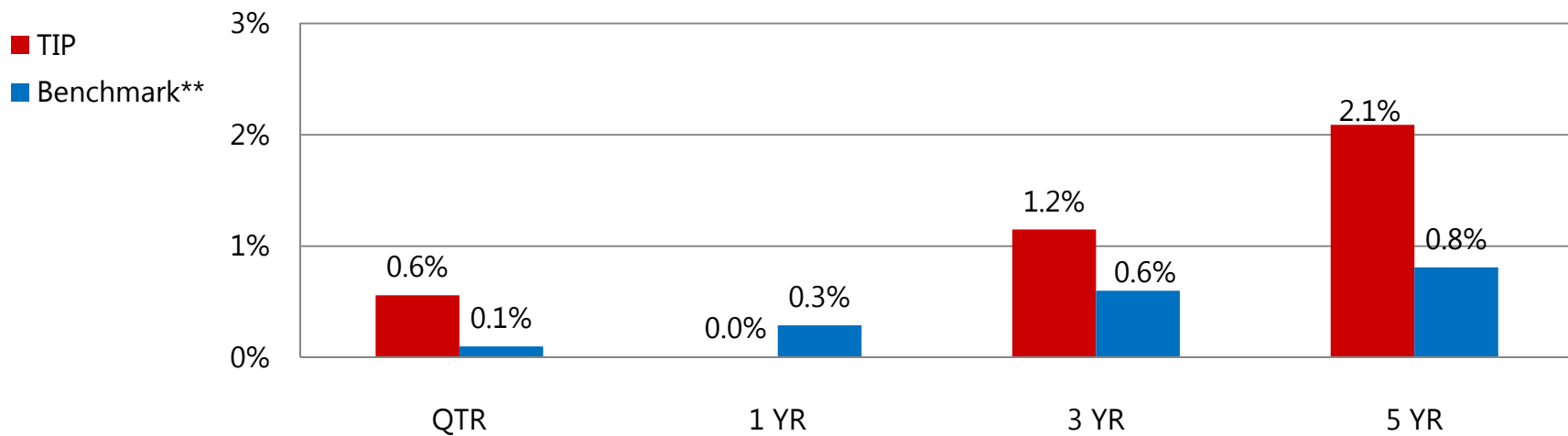




# TIP Review

# TIP – Fund Performance\*

Market Value: \$1,146.0M\*\*\*



Q1 outperformance driven primarily by:

- Longer portfolio duration relative to benchmark

\* Performance is net of manager fees and excludes balances at Wells Fargo and US Bank used to offset banking fees

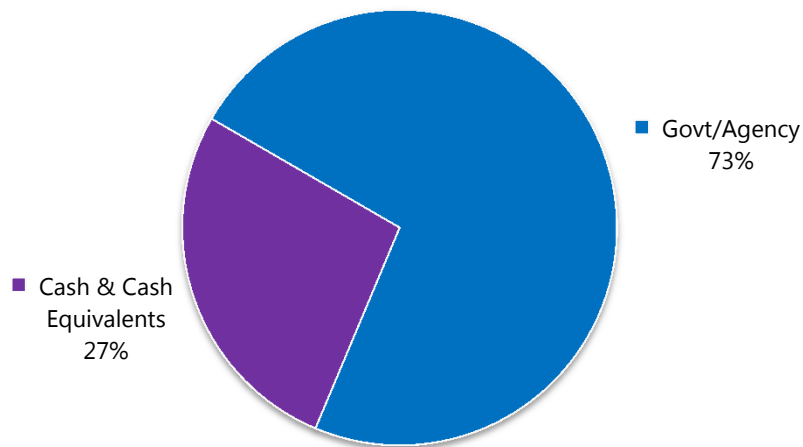
\*\* Benchmark: 70% BofAML U.S. Treasuries 1-3 Yr / 30% 91 Day T-Bill

\*\*\* Total TIP Market value excludes the \$138.5 million investment in CEF

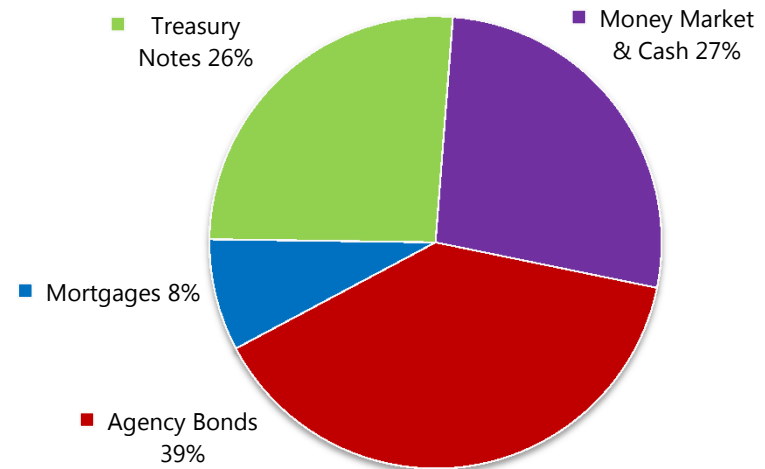
# TIP – Asset Allocation

Market Value: \$1,146.0M

### Credit Quality



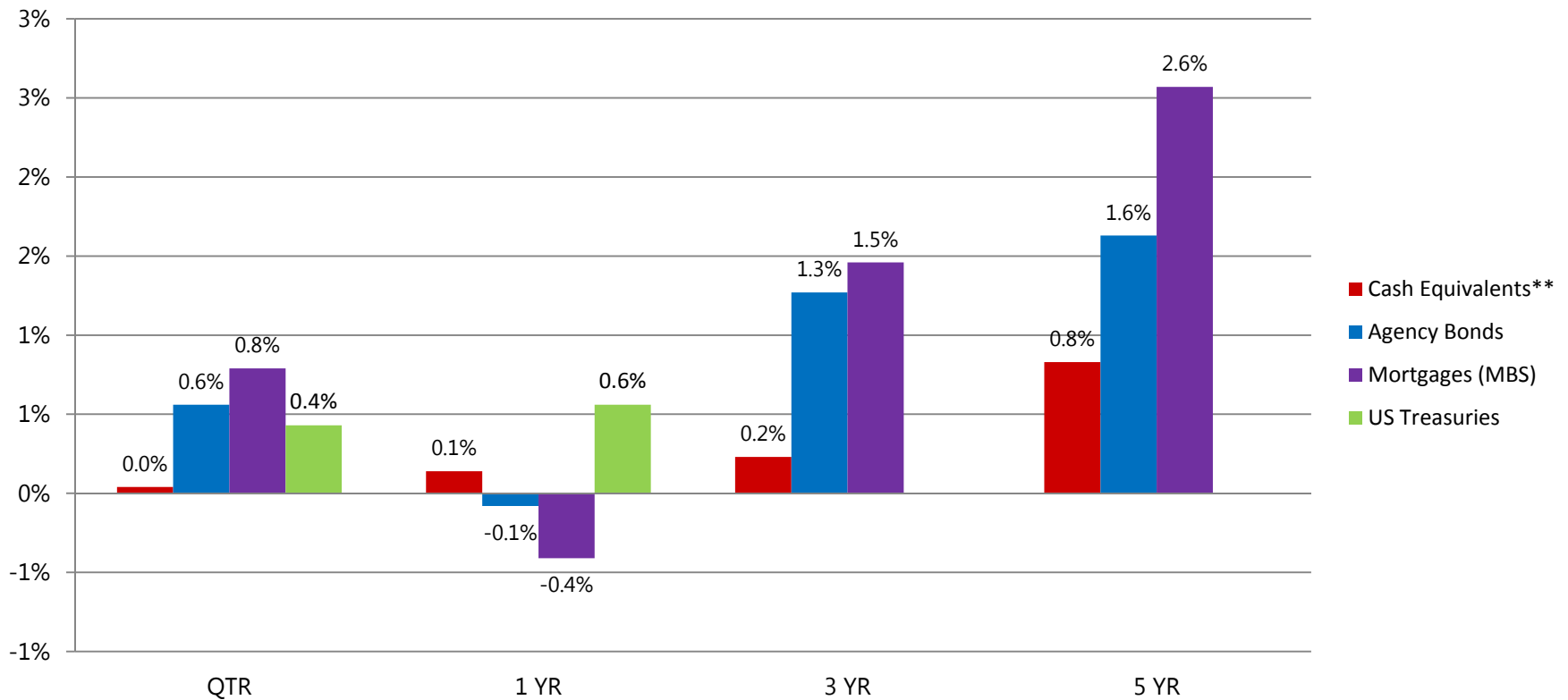
### Sector Exposure



Statistic	Portfolio	Benchmark
Average Duration	2.30	1.43
Average Credit Rating	Govt/Agency	Govt/Agency
Current Yield	0.90%	0.32%

# TIP – Performance\* by Sector

Market Value: \$1,146.0M



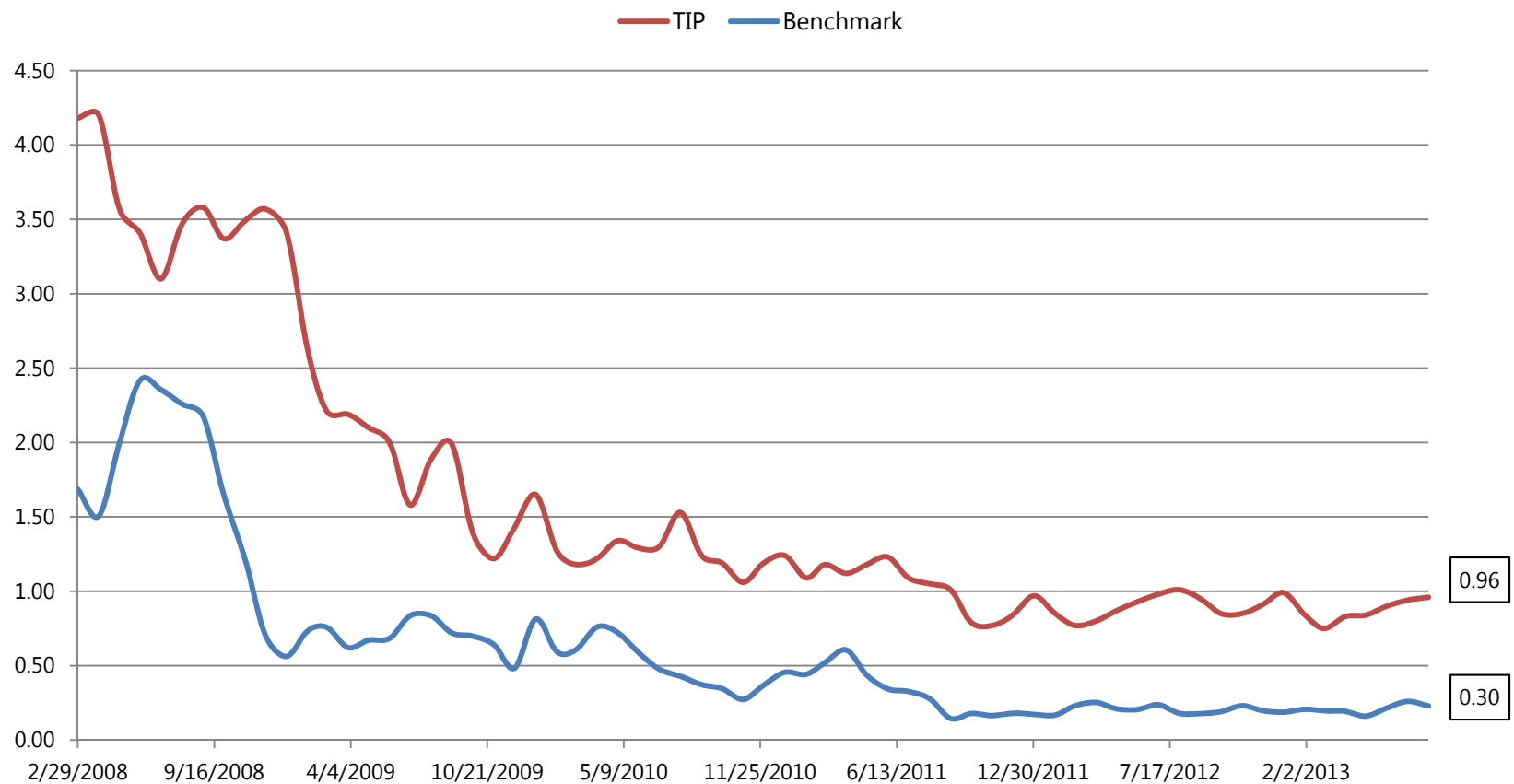
\* Performance is net of manager fees

\*\* Performance excludes balances at Wells Fargo and US Bank used to offset banking fees

# TIP – Yield History

Market Value: \$1,146.0M

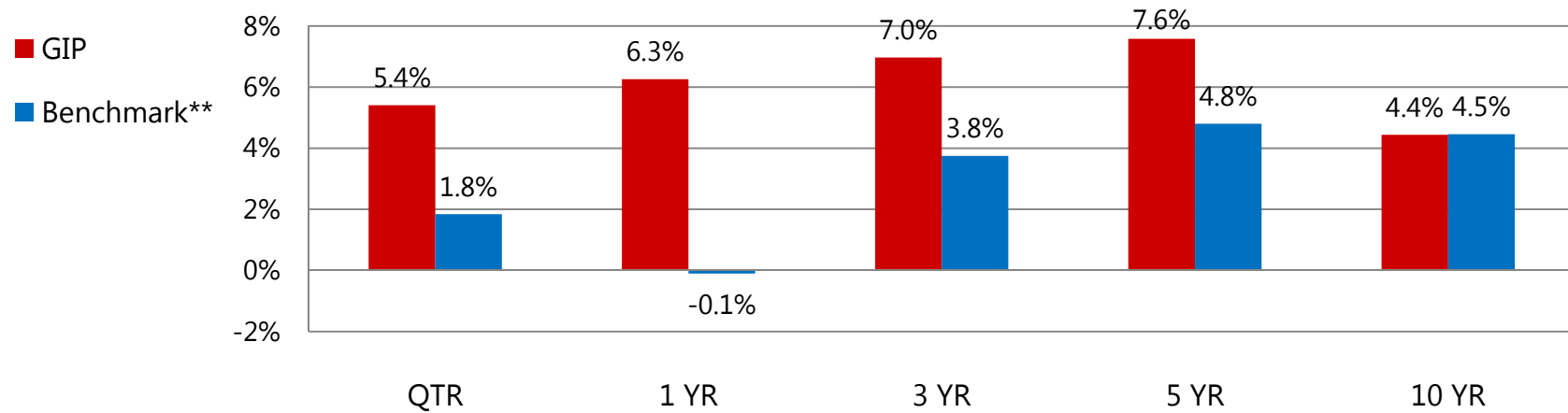
### Yield History Relative to Benchmark



# GIP Review

# GIP – Fund Performance\*

Market Value: \$60.0M\*\*\*



## Q1 outperformance driven primarily by:

- Investment in CEF (23% allocation) outperformed the GIP benchmark by 312 bps
- Underweight to US Treasuries relative to the benchmark
- EM debt outperformed the GIP benchmark by 85 bps

\* Performance is net of manager fees

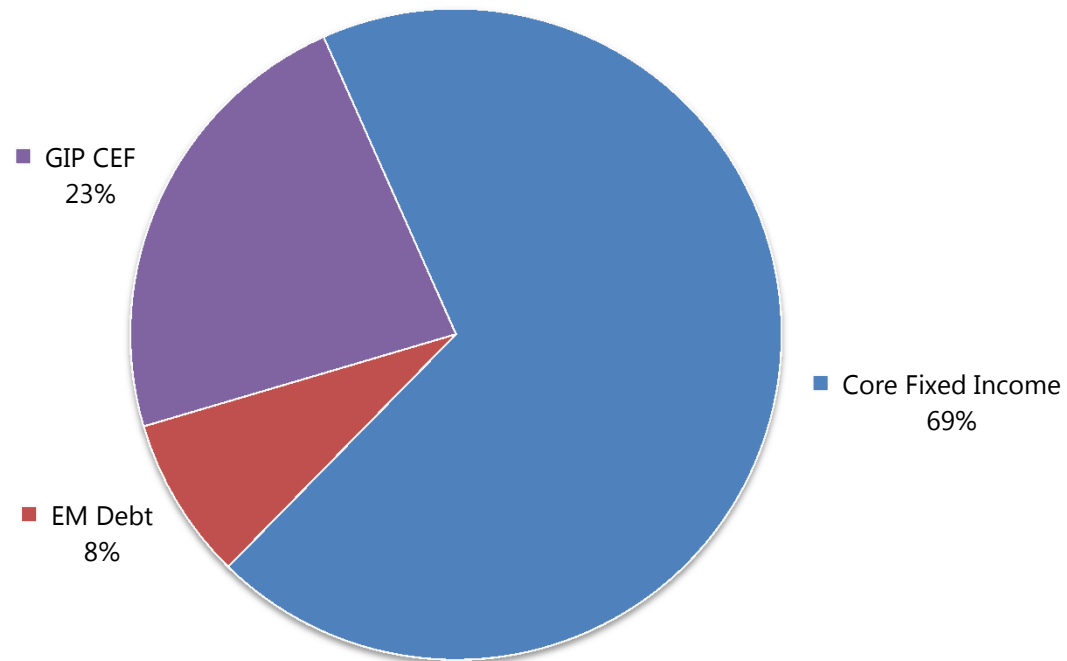
\*\* Benchmark: 100% Barclays Capital Aggregate

\*\*\* Total GIP market value and investment performance includes the \$13.8 million investment in CEF

# GIP – Asset Allocation

Market Value: \$60.0M

Portfolio Composition

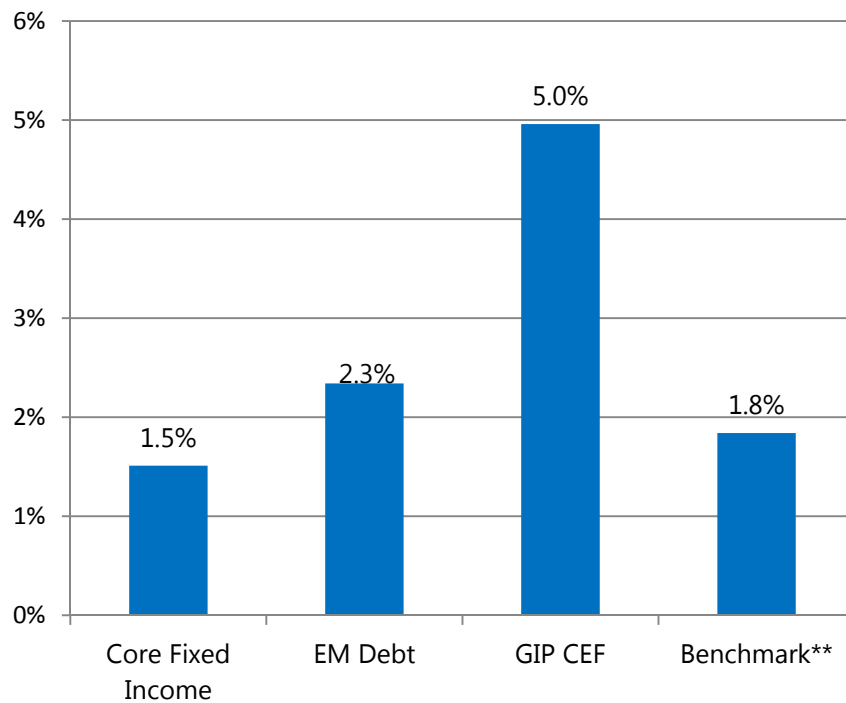




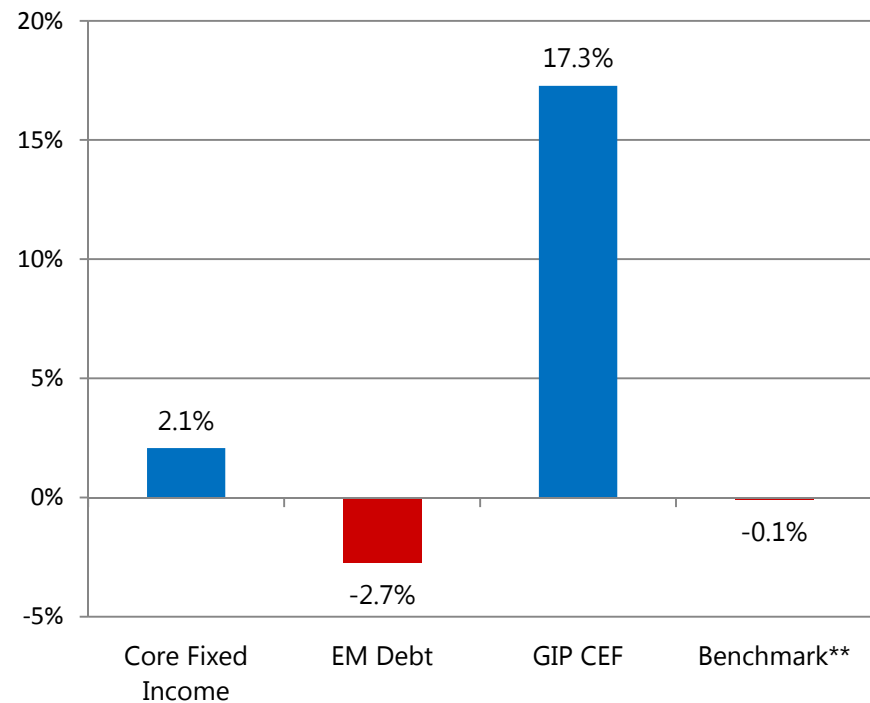
# GIP – Performance\* by Sector

Market Value: \$ 60.0M

### 1 Quarter



### 1 Year



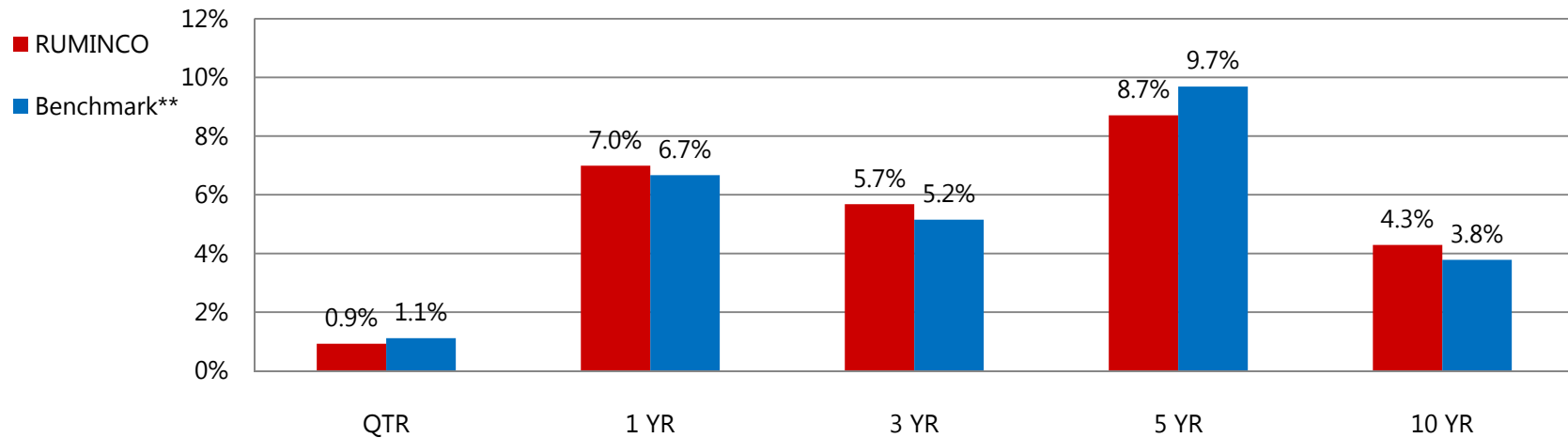
\* Performance is net of manager fees

\*\* Benchmark: 100% Barclays Capital Aggregate

# RUMINCO Review

# RUMINCO – Fund Performance\*

Market Value: \$39.1M



Q1 underperformance driven primarily by:

- Underperformance of short-duration fixed income relative to the benchmark
- Significant overweight to MBS in the TCW Total Return portfolio

\* Performance is net of manager fees

\*\* Benchmark: 40% MSCI AC World Net, 30% Barclays Capital Aggregate, 30% BofAML U.S. Corp & Govt 1-3 Yr

# RUMINCO – Asset Allocation

Market Value: \$39.1M

### Portfolio Composition

