



**BOARD OF TRUSTEES STUDY SESSION
NOVEMBER 18, 2015
8:00 A.M.**

**MCCORMICK ROOM
30 7TH STREET EAST
SAINT PAUL, MN**

Please note: Committee/Board meeting times are tentative. Committee/Board meetings may begin up to 45 minutes earlier than the times listed below if the previous committee meeting concludes its business before the end of its allotted time slot.

Board of Trustees Study Session, Michael Vekich, Chair

- Review Allocation Framework Redesign Principles (pp. 1-33)

**MINNESOTA STATE COLLEGES AND UNIVERSITIES
BOARD OF TRUSTEES
Agenda Item Summary Sheet**

Name: Board of Trustees Study Session

Date: November 18, 2015

Title: Review Allocation Framework Redesign Principles

Purpose (check one):

Proposed
New Policy or
Amendment to
Existing Policy

Approvals
Required by
Policy

Other
Approvals

Monitoring /
Compliance

Information

Brief Description:

The 2016 system workplan includes development and recommendations for redesign of the system's method for allocation of state support. The Study Session is intended to provide the Board with background on the history of the current allocation method, a summary of its attributes and draw backs and an opportunity to discuss the proposed policy level draft principles to guide the redesign of the framework.

Scheduled Presenter(s):

Laura M. King Vice Chancellor – CFO

Deborah Bednarz, System Director - Financial Planning and Analysis

Allocation Framework Redesign Principles



Presented to the Board of Trustees and
the Finance and Facilities Committee
Board of Trustees meeting
November 18, 2015

Minnesota State Colleges and Universities

The Minnesota State Colleges and Universities system is an Equal Opportunity employer and educator.



Agenda

- Current Allocation Framework history and overview
- 2016 work plan recommendation
- Project design/consultation process
- Proposed redesign principles



What are we talking about?

- “Allocation Framework” refers to the process for distributing \$672 million of annual state appropriation to colleges and universities and systemwide accounts.
- It concerns only state funds, all tuition and other earned revenue remains on the campus and is not subject to any reallocation.
- Its design is approved by the board and administered by the finance division after consultation with Leadership Council and system constituents.



History and development

- Post-merger in 1995 – the system had three different allocation models for each of the merged systems
- Board of Trustees adopted vision in 1999:
“A single model which equitably recognizes the diversity of MnSCU students’ needs and adequately supports the unique educational goals of each institution”
- Workgroups established to assist with the design of the allocation framework
- Current allocation framework implementation began in 2002 and phased in to full implementation in FY2006
- Allocation framework only allocates state appropriation; all other revenue generated locally are kept locally



Minnesota State Colleges and Universities revenue practices:

- ✓ All tuition and fee revenue is collected and retained by the colleges and universities; these funds are not centrally redistributed.
- ✓ All grants, gifts and auxiliary income are controlled by the colleges and universities.
- ✓ All state funds appropriated to the Board are distributed through the allocation framework.

Board-approved allocation framework design principles (August 1999)

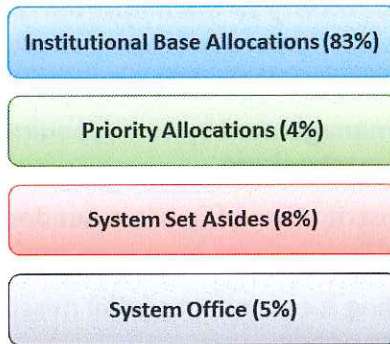
- *Academic goals should drive financial planning.*
- *Delegation of authority to the institution* and the resulting program diversification are necessary to create a responsive system.
- Decentralized management systems require *incentive and accountability mechanisms.*
- An *equitable* distribution of funds is needed which *recognizes the diversity of institutions, programs and students.*
- Adequate funding is essential to fulfill missions and respond to compelling state needs.
- *Access* is a core element of the system's mission.



5

The Board of Trustees adopted the allocation design principles in 1999; these principles were used to inform the various workgroups designing the allocation framework that is in use today.

Allocation Framework Components

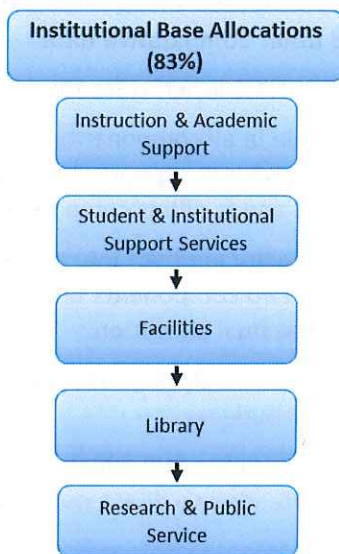


The allocation framework is the methodology by which all state appropriation is allocated. In general, state funds are divided into four categories:

- ✓ Institutional base allocations: state appropriation dollars allocated to colleges and universities for general operations
- ✓ Priority allocations: special allocations for board and legislative priorities, examples include access and opportunity and leveraged equipment funding
- ✓ Systemwide set asides: enterprise technology, debt service (system share), attorney general, etc.
- ✓ System office support: direct appropriation to system office for operations

The "green sheet" included in the annual operating budget materials reflects the allocation framework's distribution of state appropriation.

Allocation Framework – Institutional Base Allocations



Institutional Base Allocations (83 percent) – Allocated to colleges and universities through a series of algorithms in the following components: instructional & academic support, student & institutional support services, facilities, library, and research & public service.

Methodology used to distribute base funds to colleges and universities:

- ✓ Rewards cost efficient instruction
- ✓ State funds follow enrollment changes
- ✓ Substantially formulaic based on MnSCU data, national peer comparisons, and national benchmarks

The set of algorithms is used to calculate the institutional base allocation for a college or university. This flexible funding is provided as a lump sum and used for general operating purposes. The methodology does not dictate how funds must be spent across the different categories. Presidents have the authority to spend these resources to best meet the needs of their colleges and universities. For example, colleges and universities are not required to spend funding generated through the facilities component on facilities.

Current design mechanics

- Each component is composed of algorithms that use actual MnSCU, national peer, and other comparative data.
- Each component has established rules for data sets and time series.
- Enrollment plays a role in all components, but strongly influences the instruction and academic support, student services and institutional support, and facilities components.
- Stability and predictability are built into the model through a three-year average used in two components and the 50-50 calculation used to determine the final allocation.
- Results are distributed as a block grant, presidents decide how to use the funds in their budgets.
- The overall results determine individual college and university allocation; it is not intended to direct spending in specific areas.



The allocation framework takes into account the cost of delivering high cost and low cost programs

	Low Band	High Band	Difference	Average
Anthropology	\$ 1,035	\$ 1,265	\$ 230	\$ 1,150
Ground Transportation	\$ 3,752	\$ 4,585	\$ 833	\$ 4,169

9



The allocation framework takes into account the different costs of programs. It recognizes that some programs, such as ground transportation, are expensive to provide while others, such as anthropology, are relatively inexpensive. In addition, the framework takes into account the fact that the cost of delivering the same program can differ between institutions.

Observations and comments

Current allocation framework:

- Is viewed as positive that all revenue earned locally stays local and is not pooled and redistributed
- Is responsive to changes in enrollment, program mix and course cost efficiency
- Rewards enrollment
- Provides stability, predictability and modest redistribution rather than quick response to changes

Source - 2012 Leadership Council review

Observations and comments

Current allocation framework does not recognize or support:

- Student success outcomes
- Access or diversity
- Collective success of the system to serve the state and its regions through collaboration

Source - 2012 Leadership Council review



2016 Workplan charge

Charting the Future System Incentives and Rewards recommendation:

Redesign the current financial model to incent and reward collaboration, strategic framework commitments, and Charting the Future recommendations

2016 Project design

- **Allocation Framework Technical Advisory Committee**
Group responsible for evaluating changes to the framework and making recommendations for changes to MnSCU leadership

- **Development and consultation process**
Continuing consultation with Leadership Council, CFOs, CAOs, other campus leaders, bargaining units and student associations

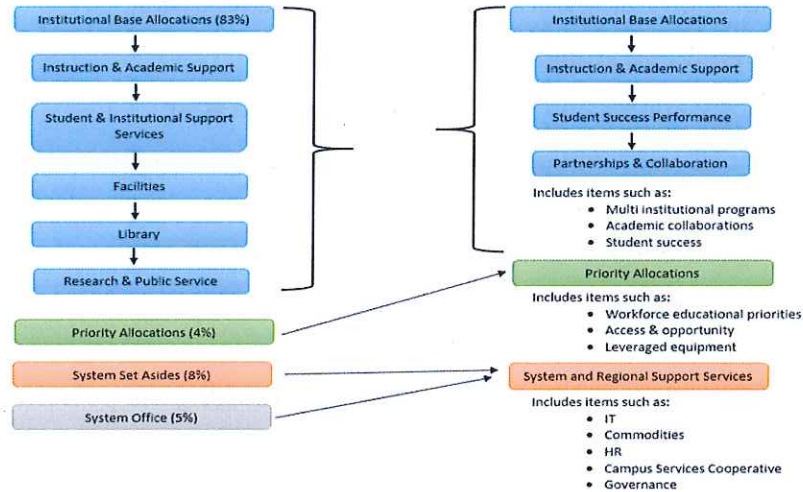


Project timetable

- Timetable - Board approval of the allocation framework redesign principles (est. November 2015),
- Initial Leadership Council review and discussion of recommendations (June 2016)
- Consultation with bargaining units and student representatives (July – September 2016)
- Final approval by Leadership Council (September 2016)
- Recommendations presented to Board of Trustees (October 2016)
- Board of Trustee approval of changes (November 2016)
- Implementation targeted for July 1, 2017 – FY 2018



Allocation Framework Current vs. Proposed



15

The System Incentives and Rewards implementation team recommended modifying the allocation framework as illustrated above.

The recommended modifications are intended to place a greater emphasis on student success and collaboration.

Proposed allocation framework redesign principles

The allocation framework should support the following:

- Academic and student success goals
- The educational and workforce needs of the state
- Financial and functional sustainability of diverse institutions, programs, and students
- Delegation of authority to colleges and universities
- The success and viability of the system of colleges and universities
- Collaboration and systemic change by leveraging the power of the system



16

Allocation framework redesign principles:

- ✓ Frame and guide the redesign effort
- ✓ Informed by the recommendations from the Charting the Future implementation teams
- ✓ Intended to support strategic framework and Charting the Future recommendations

Proposed redesign principles (continued)

The design of the allocation framework should:

- Be flexible, simple and transparent
- Incorporate measurable outcomes that recognize the diversity of institutions and their missions
- Incent and/or reward:
 - Student success e.g. retention, graduation, transfer, employability, elimination of the opportunity gap
 - Collaboration around academic planning, student success efforts, administration, resource development, and achievement of collective goals
 - Administrative best practices and efficiencies
- Reach an appropriate balance between stability and responsiveness to changing conditions
- Recognize that costs of serving students varies by academic program and student requirements

Implementation of the new design should provide for a smooth transition

Discussion

- Do the principles appropriately balance the competing interests on behalf of colleges and universities and the system?
- Is the board comfortable with the direction of the work?
- Are there other principles that the board would like staff to consider?



Recommended committee action:

The Finance and Facilities Committee recommends that the Board of Trustees approve the proposed allocation framework redesign principles as presented. The board looks forward to reviewing the recommended changes to the allocation framework next fall after full consultation with interested parties.



Review Allocation Framework Redesign Principles



Presented to the Board of Trustees and
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Pre-reading materials

Minnesota State Colleges and Universities

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Pre-Reading Materials

How the current allocation model works



Instruction & academic support component: How it works

- Instruction & academic support costs per FYE compared at the program level by level of instruction (lower, upper, masters, doctoral)
- MnSCU average at each CIP code is calculated and a 20 percent band is formed around the average (10 percent above the average and 10 percent below the average)
 - Within the band results in no change
 - Above the band results in reduction in allocation to move program to ceiling of the band
 - Below the band results in additional allocation to move program to the floor of the band
 - The sum of all these results determines the component's allocation
- A three-year rolling average is used after the direct comparison to improve predictability and create stability



22

One important component of the allocation framework is the **instructional cost study**. This annual analysis looks at the cost of instruction at the program level. Every college and university can see the cost of instruction for each of its programs on a per FYE basis compared to every other college or university that offers that program. For example, lower division English programs are compared across all colleges and universities. The costs are “fully allocated” costs; that is, they include both direct and indirect costs for each college or university applied at the program level.

Using data from the instructional cost study, state funding is allocated to colleges and universities based on their program mix, their enrollment and the cost of delivering their educational programs. To do this, the model calculates the average cost of delivering a program throughout the system and calculates a 20 percent band around that average (10 percent above the average and 10 percent below the average). Institutions operating below the band are brought up to the band's “floor”; those operating above the band are brought down to the band's “ceiling”. The sum of all these results determines the component's allocation.

The comparisons do not dictate how much colleges and universities must spend on a program. Colleges and universities may choose to spend more or less than the band. However, they must manage across all bands in order to not lose allocation.

Student and institutional support services component: How it works

- Recognizes core administrative activities and accounts for differences in enrollment, institutional type, and multiple campuses
- National peer data in student and institutional support services used to create a core cost and variable cost
- A three-year rolling average is used to improve predictability and create stability



Facilities component: How it works

- Recognizes an allocation related to the operation, maintenance and repair of an institution's facilities
- Benchmarks set at \$1.80 per square foot for maintenance and operations and \$1.50 per square foot for repair and replacement
- Data used in the component includes square footage, student headcount, and utility costs
- Component also provides for a multiple campus factor and residential living factor



Libraries, research & public service components: How they work

- Library component recognizes the unique mission differences between college and university libraries and funds close to national benchmarks as a percentage of total operating costs
 - Colleges allocated 3.5 percent
 - Universities allocated 6 percent
- Research & public service component funds colleges and universities at a rate similar to national peers based on percentage of total operating costs
 - Colleges allocated 1.17 percent
 - Universities allocated 2.62 percent



Revenue buy-down: How it works

- Allocation model only allocates state appropriation
- The revenue buy-down is used to isolate state appropriation from other general fund revenue (tuition) so that only expenses attributed to state appropriation are recognized
- Purpose of buy-down is to account for the differences in tuition as a percentage of total revenue among colleges and universities

26



The allocation framework allocates only state appropriation. State appropriation revenue is isolated from the other general fund revenue (primarily tuition) as a means to recognize only the state appropriation expenditures in the instructional cost comparisons and in other framework categories.

This approach builds in the historical relationships between tuition revenue and state support which were varied across institutional types. It is sensitive to changes in the mix of revenues in a college or university's general fund.

Allocation results

- The individual components total to one amount for each college and university.
- Since the implementation of the framework, the amount generated by the base allocation model has always exceeded the level of state appropriation funding.
- College and university total results are translated into a percent share calculation and this percent share is used to allocate the available state appropriation.
- As a final stability factor, 50 percent of a college's or university's allocation is based on the results from the prior year allocation model and the other 50 percent based on the results from the upcoming year's allocation model.



27

The allocation results do not determine how colleges and universities must spend the funds, only the amount of state appropriation they will receive as base allocation.

The 50/50 average and the three-year average applied in the instructional & academic support and student & institutional support components smooth out redistribution from year to year. This prevents significant movement of state appropriation from one institution to another every year.

Minnesota State Colleges and Universities
 FY2016
 COLLEGE/UNIVERSITY ALLOCATIONS
 (FRAMEWORK BASED ON FY2014 DATA)

Attachment One

Sum A thru F
 g/tot g
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Institution Name	FY2014 FYE	A	B	C	D	E	F	G	H
		Allocation for Instruction & Academic Support	Allocation for Administrative & Student Support Services	Allocation for Facilities	Allocation for Library	Allocation for Separately Budgeted Research & Public Service	Allocation for Enrollment Adjustment	TOTAL ALLOCATION FRAMEWORK	% Share of Allocation
Alexandria TCC	2,170	4,973,875	2,678,890	987,836	302,421	104,633	161,060	9,208,714	1.74%
Anoka Ramsey CC - Anoka TC	7,214	12,404,350	6,525,159	1,676,213	721,200	249,525	397,283	21,973,731	4.16%
Bemidji SU & Northwest TC-Bemidji	5,019	9,900,145	5,985,303	1,843,839	1,063,757	492,378	(91,573)	19,193,849	3.63%
Central Lakes College	3,206	6,504,498	3,782,852	1,252,108	403,881	139,737	262,850	12,345,926	2.34%
Century College	6,955	12,260,773	5,872,433	1,382,079	683,035	236,320	(287,966)	20,146,674	3.81%
Dakota County TC	2,235	5,354,926	2,746,672	1,060,532	320,675	110,949	3,618	9,597,372	1.82%
Fond du Lac Tribal & CC	1,251	2,077,886	1,726,337	343,912	145,185	50,232	(11,818)	4,331,734	0.82%
Hennepin TC	4,214	10,574,687	5,168,847	2,074,956	623,647	215,773	(55,926)	18,601,984	3.52%
Inver Hills CC	3,944	6,740,678	3,619,528	663,597	385,833	133,493	66,128	11,609,256	2.20%
Lake Superior College	3,603	7,104,331	3,691,883	912,917	409,820	141,792	92,943	12,353,685	2.34%
Metropolitan SU	6,192	12,555,932	6,841,498	576,166	1,198,416	554,707	571,158	22,297,876	4.22%
Minneapolis CTC	6,484	11,901,252	6,063,644	2,017,237	699,375	241,974	(489,350)	20,434,131	3.87%
Minnesota SC-Southeast Technical	1,597	4,023,312	2,642,377	654,714	256,214	88,648	(18,096)	7,647,167	1.45%
Minnesota State College	4,527	10,320,443	5,466,127	1,496,797	604,918	209,293	20,287	18,117,845	3.43%
Minnesota SU Moorhead	5,987	13,711,912	8,232,800	2,452,240	1,463,817	677,552	(393,732)	26,144,590	4.95%
Minnesota SU, Mankato	14,180	27,507,107	13,431,199	3,101,681	2,642,399	1,223,079	(348,569)	47,556,895	9.00%
Minnesota West College	2,099	5,308,084	3,209,868	1,190,260	339,787	117,562	25,081	10,190,643	1.93%
Normandale Community College	6,740	10,873,905	5,295,075	1,091,858	604,129	209,020	95,632	18,169,618	3.44%
North Hennepin Community College	4,813	7,741,195	3,814,479	866,756	434,785	150,429	(15,996)	12,991,648	2.46%
Northeast Higher Education District	4,034	8,625,401	5,727,136	2,602,954	593,442	205,323	49,798	17,804,054	3.37%
Northland CTC	2,558	5,952,371	3,185,473	1,155,110	360,253	124,643	23,902	10,801,753	2.04%
Pine TCC	702	1,543,250	1,430,299	238,797	112,432	38,900	102,284	3,465,962	0.66%
Ridgewater College	3,077	7,414,831	3,788,599	1,415,585	441,666	152,810	184,111	13,397,601	2.54%
Riverland Community College	2,200	5,196,330	3,415,115	1,242,463	344,887	119,326	(87,512)	10,230,610	1.94%
Rochester CTC	4,296	8,050,622	3,726,037	1,635,946	469,441	162,420	(262,206)	13,782,260	2.61%
Saint Paul College	4,825	8,402,937	3,673,253	1,004,507	457,824	158,401	(167,013)	13,529,909	2.56%
South Central College	2,590	6,273,710	3,360,668	887,237	368,257	127,412	221,080	11,238,364	2.13%
Southwest Minnesota SU	3,679	7,270,905	5,760,844	1,696,966	883,723	409,046	(64,395)	15,957,089	3.02%
St. Cloud SU	12,381	28,405,143	16,017,242	4,584,953	2,940,440	1,361,032	(83,749)	53,225,061	10.08%
St. Cloud TCC	3,483	6,808,296	3,175,287	776,847	376,615	130,303	263,490	11,530,839	2.18%
Winona SU	8,267	16,761,114	8,931,494	2,392,649	1,685,115	779,984	(162,783)	30,387,574	5.75%
TOTAL	144,522	292,544,202	158,986,419	45,279,713	22,337,390	9,116,691	0	528,264,415	100.00%

Minnesota State Colleges and Universities
 FY2016
 COLLEGE/UNIVERSITY ALLOCATIONS
 (FRAMEWORK BASED ON FY2014 DATA)

Institution Name	I	J	K	L	M	N	O	P
	i/tot i	j*%X	k*%X	k+L	m/tot m	m-i	o/i	
		% Share of FY2015 Base	50% FY2015 Base % Share	50% Allocation Framework % Share	FY2016 Base Allocation	% Share of FY2016 Allocation	\$ Change Over FY2015	% Change Over FY2015
Alexandria TCC	8,258,472	1.77%	4,450,499	4,383,000	8,833,499	1.76%	575,028	7.0%
Anoka Ramsey CC - Anoka TC	20,403,455	4.37%	10,995,444	10,458,665	21,454,109	4.27%	1,050,654	5.1%
Bemidji SU & Northwest TC-Bemidji	17,249,502	3.70%	9,295,776	9,135,546	18,431,322	3.67%	1,181,820	6.9%
Central Lakes College	10,851,137	2.33%	5,847,690	5,876,194	11,723,884	2.33%	872,746	8.0%
Century College	17,991,039	3.86%	9,695,391	9,589,055	19,284,446	3.83%	1,293,407	7.2%
Dakota County TC	8,594,498	1.84%	4,631,585	4,567,986	9,199,571	1.83%	605,072	7.0%
Fond du Lac Tribal & CC	3,829,025	0.82%	2,063,466	2,061,742	4,125,207	0.82%	296,182	7.7%
Hennepin TC	16,629,029	3.56%	8,961,402	8,853,841	17,815,243	3.54%	1,186,214	7.1%
Inver Hills CC	9,771,621	2.09%	5,265,938	5,525,567	10,791,505	2.15%	1,019,883	10.4%
Lake Superior College	10,778,340	2.31%	5,808,459	5,879,887	11,688,346	2.32%	910,007	8.4%
Metropolitan SU	18,658,019	4.00%	10,054,827	10,612,946	20,667,773	4.11%	2,009,754	10.8%
Minneapolis CTC	17,733,511	3.80%	9,556,609	9,725,874	19,282,482	3.83%	1,548,971	8.7%
Minnesota SC-Southeast Technical	6,666,091	1.43%	3,592,364	3,639,762	7,232,126	1.44%	566,035	8.5%
Minnesota State College	16,258,920	3.48%	8,761,950	8,623,409	17,395,359	3.46%	1,126,439	6.9%
Minnesota SU Moorhead	23,529,432	5.04%	12,680,037	12,443,636	25,123,873	5.00%	1,594,441	6.8%
Minnesota SU, Mankato	42,082,890	9.02%	22,678,516	22,635,284	45,313,799	9.01%	3,230,910	7.7%
Minnesota West College	9,468,318	2.03%	5,102,487	4,850,361	9,952,848	1.98%	484,530	5.1%
Normandale Community College	14,964,834	3.21%	8,064,565	8,648,051	16,712,617	3.32%	1,747,783	11.7%
North Hennepin Community College	10,738,661	2.30%	5,787,076	6,183,533	11,970,609	2.38%	1,231,949	11.5%
Northeast Higher Education District	15,888,910	3.41%	8,562,551	8,474,056	17,036,608	3.39%	1,147,697	7.2%
Northland CTC	9,902,352	2.12%	5,336,389	5,141,226	10,477,614	2.08%	575,262	5.8%
Pine TCC	2,872,246	0.62%	1,547,857	1,649,667	3,197,523	0.64%	325,277	11.3%
Ridgewater College	12,137,000	2.60%	6,540,643	6,376,752	12,917,394	2.57%	780,394	6.4%
Riverland Community College	9,487,373	2.03%	5,112,756	4,869,383	9,982,139	1.99%	494,766	5.2%
Rochester CTC	12,773,416	2.74%	6,883,608	6,559,634	13,443,442	2.67%	670,026	5.2%
Saint Paul College	11,531,115	2.47%	6,214,131	6,439,725	12,653,856	2.52%	1,122,741	9.7%
South Central College	10,079,341	2.16%	5,431,768	5,349,036	10,780,804	2.14%	701,463	7.0%
Southwest Minnesota SU	13,536,974	2.90%	7,295,090	7,594,971	14,890,061	2.96%	1,353,087	10.0%
St. Cloud SU	48,240,547	10.34%	25,996,884	25,333,116	51,330,000	10.21%	3,089,453	6.4%
St. Cloud TCC	10,054,032	2.15%	5,418,129	5,488,243	10,906,372	2.17%	852,340	8.5%
Winona SU	25,607,668	5.49%	13,800,000	14,463,336	28,263,336	5.62%	2,655,669	10.4%
TOTAL	466,567,767	100.00%	251,433,884	251,433,884	502,867,767	100.00%	36,300,000	7.8%

Minnesota State Colleges and Universities
INSTRUCTION AND ACADEMIC SUPPORT -- FY2014 MnSCU DATA -- March 2015
LOWER DIVISION (LD) BY INSTITUTION

InstId	Institution Name	Allocation CIP	CIP Description	LD FYE	Instruction & Academic Support State Appro Expended	Institution Average State Appro Expended Per FYE	MnSCU Average State Appro Expended Per FYE	Floor (90% of MnSCU Average)	Ceiling (110% of MnSCU Average)	Change
	Alexandria TCC Total			2,170.44	5,528,472					(217,812)
	Anoka Ramsey CC - Anoka TC Total			7,213.39	12,373,610					1,087,857
	Bemidji SU & Northwest TC-Bemidji Total			2,842.46	4,871,036					501,530
	Central Lakes College Total			3,206.33	6,398,903					462,577
	Century College Total			6,954.59	11,482,264					1,562,766
	Dakota County TC Total			2,235.22	5,063,428					228,165
0163	Fond du Lac Tribal & CC	05	Area/Ethnic/Cultural/Gender Studies	41.90	64,833	1,547	1,603	1,443	1,763	0
0163	Fond du Lac Tribal & CC	09	Communication, Journalism & Related Prog	34.00	59,123	1,739	2,015	1,813	2,216	2,523
0163	Fond du Lac Tribal & CC	1107	Computer Science	1.83	5,821	3,181	2,018	1,816	2,220	(1,759)
0163	Fond du Lac Tribal & CC	1503	Electrical Engineering Technologies	6.87	26,343	3,834	2,678	2,410	2,946	(6,107)
0163	Fond du Lac Tribal & CC	16	Foreign Languages And Literatures	36.53	54,910	1,503	1,966	1,770	2,163	9,737
0163	Fond du Lac Tribal & CC	1907	Human Develop/Family Studies, Other	11.43	41,980	3,673	2,176	1,958	2,393	(14,627)
0163	Fond du Lac Tribal & CC	23	English Language And Literature	137.27	191,888	1,398	1,817	1,635	1,999	32,583
0163	Fond du Lac Tribal & CC	26	Biological And Biomedical Sciences	157.37	204,731	1,301	1,755	1,580	1,931	43,896
0163	Fond du Lac Tribal & CC	27	Mathematics And Statistics	123.93	162,501	1,311	1,691	1,522	1,860	26,137
0163	Fond du Lac Tribal & CC	31	Parks, Recreation, Leisure & Fitness	16.80	86,412	5,144	1,849	1,664	2,034	(52,234)
0163	Fond du Lac Tribal & CC	32	Basic Skills	5.87	28,224	4,808	1,909	1,718	2,100	(15,895)
0163	Fond du Lac Tribal & CC	38	Philosophy And Religious Studies	8.50	25,603	3,012	1,539	1,385	1,693	(11,212)
0163	Fond du Lac Tribal & CC	4005	Chemistry	67.33	58,510	869	1,877	1,689	2,064	55,208
0163	Fond du Lac Tribal & CC	4006	Geological & Earth Sciences/Geosciences	14.53	21,907	1,508	1,778	1,600	1,956	1,346
0163	Fond du Lac Tribal & CC	4008	Physics	34.70	38,371	1,106	1,879	1,691	2,067	20,300
0163	Fond du Lac Tribal & CC	42	Psychology	64.97	97,516	1,501	1,442	1,298	1,587	0
0163	Fond du Lac Tribal & CC	4301	Criminal Justice And Corrections	51.37	86,411	1,682	1,932	1,739	2,125	2,907
0163	Fond du Lac Tribal & CC	430107	Law Enforcement Skills Program ONLY	44.90	126,705	2,822	2,649	2,384	2,913	0
0163	Fond du Lac Tribal & CC	44	Public Administration & Social Service	39.17	62,799	1,603	2,002	1,802	2,203	7,791
0163	Fond du Lac Tribal & CC	4502	Anthropology	2.00	10,084	5,042	1,577	1,419	1,734	(6,616)
0163	Fond du Lac Tribal & CC	4506	Economics	12.10	13,769	1,138	1,615	1,453	1,776	3,814
0163	Fond du Lac Tribal & CC	4507	Geography And Cartography	22.47	47,029	2,093	1,602	1,442	1,762	(7,429)
0163	Fond du Lac Tribal & CC	4510	Political Science And Government	53.20	45,875	862	1,518	1,367	1,670	26,829
0163	Fond du Lac Tribal & CC	4511	Sociology	36.40	63,981	1,758	1,479	1,331	1,627	(4,757)
0163	Fond du Lac Tribal & CC	5001	Visual And Performing Arts, General	16.00	30,671	1,917	1,943	1,748	2,137	0
0163	Fond du Lac Tribal & CC	5007	Fine and Studio Art	30.53	89,571	2,934	2,222	2,000	2,444	(14,946)
0163	Fond du Lac Tribal & CC	5009	Music	9.90	25,136	2,539	2,582	2,324	2,840	0
0163	Fond du Lac Tribal & CC	513801	Registered Nursing/Registered Nurse	44.97	181,144	4,028	4,364	3,927	4,800	0
0163	Fond du Lac Tribal & CC	513902	Nursing Assistant & Patient Care Assistant	29.67	71,576	2,102	2,773	2,496	3,051	2,482
0163	Fond du Lac Tribal & CC	5201	Business/Commerce, General	21.57	45,347	2,102	1,665	1,498	1,831	(5,844)
0163	Fond du Lac Tribal & CC	5203	Accounting & Related Services	6.30	10,899	1,730	2,142	1,928	2,356	1,245
0163	Fond du Lac Tribal & CC	54	History	66.93	80,089	1,197	1,634	1,471	1,797	18,337
	Fond du Lac Tribal & CC Total			1,251.31	2,159,757					113,709

Inst Id	Institution Name	Allocation CIP	CIP Description	LD FYE	Instruction & Academic Support State Appro Expended	INSTITUTION Average State Appro Expended Per FYE	MnSCU Average State Appro Expended Per FYE	Floor (90% of MnSCU Average)	Ceiling (110% of MnSCU Average)	Change
	Hennepin TC Total			4,213.16	10,759,020					(239,156)
	Inver Hills CC Total			3,944.34	7,175,845					195,796
	Lake Superior College Total			3,602.88	7,901,256					35,795
	Metropolitan SU Total			1,599.85	3,030,147					(18,321)
	Minneapolis College Total			6,477.71	11,938,921					504,618
	Minnesota SC-Southeast Technical Total			1,597.24	5,229,117					(1,091,005)
	Minnesota State College Total			4,527.00	11,136,034					(391,600)
	Minnesota SU Moorhead Total			2,713.69	6,072,469					(733,888)
	Minnesota SU, Mankato Total			7,989.02	11,311,888					2,335,130
	Minnesota West College Total			2,098.42	5,761,772					(157,414)
	Normandale Community College Total			6,739.84	12,368,509					91,078
	North Hennepin CC Total			4,812.58	9,014,833					(46,052)
	Northeast Higher Education District Total			4,033.96	10,689,760					(1,342,761)
	Northland College Total			2,514.48	7,090,808					(628,850)
	Pine TC Total			698.53	1,794,400					(103,009)
	Ridgewater College Total			3,077.23	8,304,627					(553,899)
	Riverland College Total			2,200.34	6,101,359					(632,551)
	Rochester College Total			4,295.82	8,888,763					21,634
	Saint Paul College Total			4,825.17	7,749,663					1,694,426
	South Central College Total			2,590.15	7,618,495					(993,440)
	Southwest Minnesota SU Total			2,305.40	4,153,336					35,061
	St. Cloud SU Total			6,433.33	18,131,357					(4,972,014)
	St. Cloud TCC Total			3,483.23	6,324,824					837,821
	Winona Total			4,265.13	8,872,379					(496,731)
	Grand Total			116,912.24	245,297,052					(2,910,541)