



## Fiscal Year 2026 Annual Operating Budget Instructions

### CALENDAR

|                 |   |
|-----------------|---|
| <b>April 30</b> | <b>First deadline: requests for larger/new undergraduate differential rates, aggregate fee increases over 3 percent, Revenue Fund fee rates, and health services sources and uses reports due</b> |
| <b>May 8</b>    | <b>Second deadline: undergraduate base tuition rates due</b>  |
| May 19          | End of 2025 legislative session   |
| May 20-21       | Board meeting: first reading of FY26 budget   |
| <b>May 21</b>   | <b>Third deadline: consultation letters due</b>   |
| <b>May 28</b>   | <b>Fourth deadline: complete rates, budgets, narratives, reallocations due</b>  |
| June 17-18      | Board meeting: second reading of FY26 budget  |

*There may be ongoing guidance on rates as board and legislative discussions take place.*

*Primary contacts are listed, but you may contact anyone on the FP&A team with questions.*

### MATERIALS DUE WEDNESDAY, APRIL 30, 2025

#### 1. [Undergraduate Differential Tuition Rate Request Form](#) (submit to [budget@minnstate.edu](mailto:budget@minnstate.edu))

Primary contact: [Kathy.Hanon@minnstate.edu](mailto:Kathy.Hanon@minnstate.edu)

There are two criteria that trigger the need to complete this form for FY2026:

- if the portion of an existing undergraduate differential tuition rate that is in addition to base tuition is proposed to increase by more than five percent, or
- if a new undergraduate differential tuition rate is being proposed.

Complete one form for each request and pay attention to the documentation needed. Be as specific as possible. Requests will be reviewed by Vice Chancellor Maki to determine what is included in the package presented to the Board of Trustees for approval.

At this time, no additional restrictions are anticipated for rates that apply to online delivery of a course or program.

Please contact FP&A if you are considering significant changes to graduate differential rates. You will report graduate tuition rates, both regular and differential per item 6, below.



2. **[Aggregate Fee Increase in Excess of 3% Request Form](#)** (submit to [budget@minnstate.edu](mailto:budget@minnstate.edu))  
Primary contact: [Matt.MacInnes@minnstate.edu](mailto:Matt.MacInnes@minnstate.edu)

Complete this form if the college or university would like to increase fees by more than three percent in aggregate. Provide a narrative outlining the rationale for exceeding the limit. Note the reasoning behind the change in each fee rate, including a description of student involvement and consultation, such as student requests to maintain or change services or activities.

Fee increases for the Student Life Activity fee and the Athletics fee that are in excess of two percent (individually, not in aggregate) require a referendum showing student support. Specific guidance for holding a campus referendum can be found in system [Operating Instruction 2.8.1.1](#).

3. **[Revenue Fund Fee Rates](#)** (Revenue Fund SharePoint site)  
Primary contact and submit to: [Kay.Buhl@minnstate.edu](mailto:Kay.Buhl@minnstate.edu)

Complete the revenue fund **fee rate** worksheets. These worksheets and instructions are on the Revenue Fund SharePoint.

4. **[Health Services Sources and Uses](#)** (Enter data on [SharePoint](#))  
Primary contact: [Susan.Anderson@minnstate.edu](mailto:Susan.Anderson@minnstate.edu)

For colleges and universities who charge a health services fee, complete the sources and uses table specific for your college/university for health services for FY2025 and FY2026, as required in statute. If you are planning to add a health services fee in FY2026, please contact FP&A.

## **MATERIALS DUE NO LATER THAN THURSDAY, MAY 8, 2025**

### **5. Base resident undergraduate tuition rates due**

This due date is for the lines on the tuition and fee worksheet that apply to base resident undergraduate tuition, either per credit or as a banded rate structure. The purpose of this due date is to collect information for the May meeting of the Board of Trustees, so the board will have more time to consider the proposed changes.



## MATERIALS DUE NO LATER THAN WEDNESDAY, MAY 21, 2025

### 6. Student Consultation Letters (submit to [budget@minnstate.edu](mailto:budget@minnstate.edu))

Primary contact: [Kathy.Hanon@minnstate.edu](mailto:Kathy.Hanon@minnstate.edu)

Please work with your campus student associations to ensure they submit a letter describing their tuition and fee consultation experience, including Revenue Fund consultation, as required by Board Policy 5.11 on Tuition and Fees <http://www.minnstate.edu/board/policy/index.html>.

Budget consultation letters provide the campus student association's view of the consultation process and engagement between the college or university administration and the campus student association. The Board is very interested in seeing evidence that student associations understand budgetary options being considered and these letters will be included in the Board's budget packet. Colleges and universities may want to set their own local due dates to ensure that students are available to submit letters.

## MATERIALS DUE NO LATER THAN WEDNESDAY, MAY 28, 2025

### 7. Tuition and Fee Rate Worksheet (Enter data on [SharePoint](#))

Primary contact: [Matt.MacInnes@minnstate.edu](mailto:Matt.MacInnes@minnstate.edu)

There is a **single tab with all the tuition and fee data** for your individual institution. Please go to your institution tab and fill in what the planned rates will be for FY2026. Make any relevant notes in the margin. If there are new tuition rates (such as differential) please let Matt know and he'll make the appropriate update so that the spreadsheet syncs to the final version. The final display to the board will look the same as in previous years.

Fee increases should be limited to *three percent in aggregate*, including revenue fund fees that are charged to all students, unless an exception approved according to item 2, above. Fees included in the aggregate calculation are shown on the fee increase form.

### 8. Budget Narrative (submit to [budget@minnstate.edu](mailto:budget@minnstate.edu))

Primary contact: [Steve.Ernest@minnstate.edu](mailto:Steve.Ernest@minnstate.edu)

Provide a focused narrative of no more than three pages that addresses the following questions.

- a) How does your F2026 budget support systemwide strategic priorities?  
(such as student success & equity, financial stability, workforce & economic development, and critical infrastructure needs)
- b) What types of new investments are included?
- c) What budget reductions are included?



Budget narratives are not typically published in the board packet. However, narrative materials will serve as reference documents for conversations with the board and other leadership. To help provide clarity on this year's budgeting activities, please identify specific strategies and provide examples of how they will be implemented through investments or reductions.

## 9. [Budget Worksheet \(Enter data on SharePoint\)](#)

Primary contact: [Susan.Anderson@minnstate.edu](mailto:Susan.Anderson@minnstate.edu)

Complete the FY2026 Budget Worksheet on the tab specific for your college/university in the FY2026 Budget Template on SharePoint. Amounts for State appropriation may be changed by the legislature. Current scenarios will be updated as information becomes available.

## 10. [Revenue Fund Budget Worksheet \(Revenue Fund SharePoint\)](#)

Primary contact and submit to: [Kay.Buhl@minnstate.edu](mailto:Kay.Buhl@minnstate.edu)

Complete the revenue fund **budget** worksheets. These worksheets and instructions are on the Revenue Fund SharePoint.

These worksheets must reconcile with the Revenue Fund amounts in the Budget Worksheet prepared for item 8, above.

## 11. [Enrollment Worksheet \(Enter data on SharePoint\)](#)

Primary contact: [Susan.Anderson@minnstate.edu](mailto:Susan.Anderson@minnstate.edu)

Complete projected tuition revenue and FYE enrollment data on the tab specific for your college/university in the FY2026 Enrollment Template.

## 12. [Reallocation, Investments and Reductions \(submit to budget@minnstate.edu\)](#)

Primary contact: [Matt.MacInnes@minnstate.edu](mailto:Matt.MacInnes@minnstate.edu)

### [Reallocation Instructions](#)

#### [FY2025 Reallocations \(Updated\)](#)

#### [FY2026 Reallocations \(Projected\)](#)

Complete the reallocation worksheets for FY2025 (Updated) and FY2026 (Projected). The data should include general fund dollars (funds 110, 120 and 830). Document the number of positions and programs impacted in the appropriate columns. This information is collected annually to create a historical record of reallocations, investments and reductions by institution and is incorporated into the biennial report required by M.S. 135A.031, Subd. 7.

This information will be used together with narrative responses to inform the Board of financial strategies used in constructing budgets and in investing in strategic priorities.