

5/20/2025	Flat	Low End	Mid	Mid	High end	Break Even
Tuition Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Increase	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
FYE Increase	0.00%	3.00%	5.00%	6.00%	8.00%	13.76%
FYE	1559	1606	1637	1653	1684	1774
Revenues						
SO Base Allocation	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926
Tuition Relief Allocation	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698
Other Allocation Support	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913
Total Allocation Support	\$ 14,645,537					
Tuition	\$ 9,832,305	\$ 10,127,275	\$ 10,323,921	\$ 10,422,244	\$ 10,618,890	\$ 11,185,266
Tech Fee	\$ 475,569	\$ 489,836	\$ 499,347	\$ 504,103	\$ 513,614	\$ 541,008
Health Fee	\$ 23,853	\$ 24,568	\$ 25,045	\$ 25,284	\$ 25,761	\$ 27,135
Total Tuition and Fees	\$ 10,331,727	\$ 10,641,678	\$ 10,848,313	\$ 10,951,630	\$ 11,158,265	\$ 11,753,409
Admin Cost Allowance - Financial Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Workforce Development	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000
Miscellaneous	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total Other Revenue	\$ 1,556,000					
<u>Total Revenue</u>	<u>\$ 26,533,264</u>	<u>\$ 26,843,215</u>	<u>\$ 27,049,850</u>	<u>\$ 27,153,167</u>	<u>\$ 27,359,802</u>	<u>\$ 27,954,946</u>
Expenditures						
Total Allocation Specific Expenses	\$ 1,203,659					
Personnel	\$ 21,560,932	\$ 21,560,932	\$ 21,560,932	\$ 21,560,932	\$ 21,560,932	\$ 21,560,932
Other non-Personnel	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356
Indirect from Grants	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Total Other Expenses	\$ 26,751,288					
One - Time Investments						
<u>Total Expenses</u>	<u>\$ 27,954,947</u>					
Surplus/Deficit	\$ (1,421,683)	\$ (1,111,731)	\$ (905,097)	\$ (801,780)	\$ (595,145)	\$ (0)

#REF!	0%	1%	2%	3%	3.50%	5%
Personnel Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
1 Tuition Increase	1641	1641	1641	1641	1641	1641
2 FYE						
Revenues						
3 SO Base Allocation	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926	\$ 11,978,926
4 Tuition Relief Allocation	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698	\$ 1,432,698
5 Other Allocation Support	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913	\$ 1,233,913
6 Access and Opportunity	\$ 139,933	\$ 139,933	\$ 139,933	\$ 139,933	\$ 139,933	\$ 139,933
7 Rural College Support Allocation	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667
8 PALS	\$ 59,009	\$ 59,009	\$ 59,009	\$ 59,009	\$ 59,009	\$ 59,009
9 Debt Service Allocation	\$ 216,030	\$ 216,030	\$ 216,030	\$ 216,030	\$ 216,030	\$ 216,030
10 Backlog Sabbaticals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Next Gen Contribution (Northlands Cost)	\$ (258,350)	\$ (258,350)	\$ (258,350)	\$ (258,350)	\$ (258,350)	\$ (258,350)
12 Menstrual Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Leveraged Equipment	\$ 173,709	\$ 173,709	\$ 173,709	\$ 173,709	\$ 173,709	\$ 173,709
14 Equip and Learn Enviro (leveraged equip)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Dev and Exp Industry Sector Programming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Year End Cost Distribution (Chargebacks)	\$ 586,915	\$ 586,915	\$ 586,915	\$ 586,915	\$ 586,915	\$ 586,915
17 Basic Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocation Support	\$ 14,645,537					

6 Tuition	\$ 10,350,409	\$ 10,350,409	\$ 10,350,409	\$ 10,350,409	\$ 10,350,409	\$ 10,350,409
7 Tech Fee	\$ 502,192	\$ 502,192	\$ 502,192	\$ 502,192	\$ 502,192	\$ 502,192
8 Health Fee	\$ 25,110	\$ 25,110	\$ 25,110	\$ 25,110	\$ 25,110	\$ 25,110
Total Tuition and Fees	\$ 10,877,711					
9 Total Other Revenue	\$ 1,667,000	\$ 1,667,000	\$ 1,667,000	\$ 1,667,000	\$ 1,667,000	\$ 1,667,000
Total Revenue	\$ 27,190,248					

Expenditures						
1 Total Allocation Specific Expenses	\$ 1,203,659	\$ 1,203,659	\$ 1,203,659	\$ 1,203,659	\$ 1,203,659	\$ 1,203,659
2 Personnel	\$ 20,831,818	\$ 21,040,136	\$ 21,248,455	\$ 21,456,773	\$ 21,560,932	\$ 21,873,409
3 Other non-Personnel	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356	\$ 5,390,356
4 Indirect from Grants	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Total Other Expenses	\$ 26,022,174	\$ 26,230,492	\$ 26,438,811	\$ 26,647,129	\$ 26,751,288	\$ 27,063,765

One - Time Investments

Total Expenses	\$ 27,225,833	\$ 27,434,151	\$ 27,642,470	\$ 27,850,788	\$ 27,954,947	\$ 28,267,424
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Surplus/Deficit	\$ (35,585)	\$ (243,904)	\$ (452,222)	\$ (660,540)	\$ (764,699)	\$ (1,077,176)
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FY24 Personnel	\$ 20,378,512
FY24 subtractions (FY24 payouts)	\$ 298,447
Mary Amundson	\$ 70,000
Curtis Zollner	\$ 74,113
Cynthia Jarstad	\$ 124,180
Ralph Cox	\$ 30,154
Total FY24	\$ 20,080,065

FY25 Personnel (5% increase over FY24)	\$ 21,084,068
FY25 Subtractions	\$ 45,000
Auto Tech (Mark Retirement)	\$ 45,000
Total FY25	\$ 21,039,068

FY26 Personnel	\$ 21,039,068
FY26 Subtractions	\$ 207,250
VP HR	\$ (27,000)
Chem	\$ 20,000
Dietetic Closure	\$ 89,250
Non Renew Surg Tech	\$ 100,000
Gameday coordinating moving to Abdul	\$ 25,000
Total FY26 Personnel (No Increase)	\$ 20,831,818

Tuition Calculation						
	Flat	6.00%	6.00%	6.00%	6.00%	6.00%
Tuition	\$ 6,006.48	6366.867503	6366.867503	6366.867503	6366.867503	6366.867503
Tech	\$ 300.52	318.5521217	318.5521217	318.5521217	318.5521217	318.5521217
health	\$ 11.1	11.766	11.766	11.766	11.766	11.766

Tuition Relief Loss	
Flat Tuition and fees	\$ 10,350,409
Add Allocation reduction from FY25	\$ 900,100
Tuition increase needed to cover loss	\$ 8,70%

Break even Calculation	
Flat Tuition and fees	\$ 10,350,409
Additional Tuition Needed	\$ 1,144,004
Total Increase needed to Break even	11.05%

FYE	FY25	FY26
	1559	1637
Other Revenue	\$ 8,872,115	\$ 9,224,223
Personnel	\$ 1,361,678	\$ 1,402,528
Operating	\$ 7,510,437	\$ 7,821,694
<i>Other</i>	\$ 3,213,227	\$ 3,309,624
<i>Financial Aid</i>	\$ 4,297,210	\$ 4,512,071

FYE	FY'24 - Original	FY'24 - Final	FY'24 Actuals	FY'25 Original	FY'25 Fall 2024 Update
			W/O 400		
	1450	1445	1426	1475	1575
Revenues					
SO Base Allocation	\$ 12,837,664	\$ 12,837,664	\$ 12,837,664	\$ 12,666,962	\$ 12,666,962
Tuition Relief Allocation	\$ 1,415,260	\$ 1,415,260	\$ 1,415,259	\$ 1,644,762	\$ 1,644,762
Access and Opportunity	\$ 138,612	\$ 138,612	\$ 138,612	\$ 138,816	\$ 138,816
Rural College Support Allocation	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667
PALS	\$ 47,238	\$ 47,238	\$ 47,238	\$ 47,238	\$ 59,009
Debt Service Allocation	\$ 250,000	\$ 178,023	\$ 178,023	\$ 185,041	\$ 221,782
Backlog Sabbaticals	\$ -	\$ (5,628)	\$ (5,628)		
Next Gen Contribution (Northlands Cost)	\$ (199,776)	\$ (199,776)	\$ (199,776)	\$ (187,072)	\$ (187,072)
Menstrual Allocation	\$ 9,059	\$ 9,059	\$ 9,059	\$ 5,300	\$ 5,300
Leveraged Equipment	\$ 186,094	\$ 186,094	\$ 186,094	\$ 182,964	\$ 173,709
Equip and Learn Enviro (leveraged equip)	\$ 165,805	\$ 165,805	\$ 165,805	\$ 165,805	\$ 158,524
Develop and Expand Industry Sector Programming	\$ 201,500	\$ 201,500	\$ 201,500	\$ 158,600	\$ 158,600
Year End Cost Distribution (Chargebacks)	\$ 681,475	\$ 615,000	\$ 586,915	\$ 615,000	\$ 586,915
Basic Needs	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
Mental Health	\$ -	\$ 2,887	\$ 2,887	\$ -	\$ -
One - Time ZDegree	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
One Time Student Services Support	\$ 28,875	\$ 28,875	\$ 28,875	\$ -	\$ -
One - Time Legislative Support	\$ 1,312,341	\$ 1,312,341	\$ 1,312,341	\$ -	\$ -
Total Allocation Support	\$ 17,390,814	\$ 17,300,621	\$ 17,272,535	\$ 15,940,083	\$ 15,943,974
Tuition	\$ 8,568,953	\$ 8,539,405	\$ 8,979,020	\$ 8,717,250	\$ 9,460,204
Tech Fee	\$ 429,266	\$ 427,786	\$ 428,543	\$ 447,730	\$ 477,364
Health Fee	\$ -	\$ -	\$ -	\$ 16,373	\$ 17,483
Total Tuition and Fees	\$ 8,998,219	\$ 8,967,191	\$ 9,407,563	\$ 9,181,352	\$ 9,955,051
Admin Cost Allowance - Financial Aid	\$ 35,000	\$ 15,000	\$ 14,363	\$ 15,000	\$ 15,000
Workforce Development	\$ 450,000	\$ 450,000	\$ 322,487	\$ 450,000	\$ 552,000
Miscellaneous	\$ 1,007,713	\$ 1,025,000	\$ 1,800,539	\$ 1,100,000	\$ 1,100,000
Total Other Revenue	\$ 1,492,713	\$ 1,490,000	\$ 2,137,390	\$ 1,565,000	\$ 1,667,000
Total Revenue	\$ 27,881,746	\$ 27,757,812	\$ 28,817,488	\$ 26,686,435	\$ 27,566,025
Expenditures					
Debt Service (Northland + SO Portion)	\$ -	\$ 356,046	\$ 356,046	\$ 370,082	\$ 443,564
Chargebacks	\$ 909,841	\$ 625,000	\$ 703,568	\$ 625,000	\$ 597,890
Menstrual	\$ -	\$ 9,059	\$ 5,708	\$ 5,300	\$ 5,300
Leveraged Equipment	\$ 186,094	\$ 186,094	\$ 262,892	\$ 182,964	\$ 173,709
Equip and Learn	\$ 165,805	\$ 165,805	\$ 161,471	\$ 165,805	\$ 158,524
Total Allocation Specific Expenses	\$ 1,261,740	\$ 1,342,004	\$ 1,489,685	\$ 1,349,151	\$ 1,378,987
Personnel	\$ 20,646,075	\$ 20,359,815	\$ 20,378,512	\$ 20,917,710	\$ 21,297,438
Other non-Personnel	\$ 5,928,112	\$ 5,831,107	\$ 6,744,511	\$ 5,390,178	\$ 5,378,584
Indirect Cost Allowance (Indirect from Grants)	\$ (200,000)	\$ (200,000)	\$ (175,987)	\$ (200,000)	\$ (200,000)
Total Other Expenses	\$ 26,374,187	\$ 25,990,922	\$ 26,947,036	\$ 26,107,888	\$ 26,476,022
One - Time Investments	\$ 378,000	\$ 378,000	\$ -	\$ -	\$ -
Total Expenses	\$ 28,013,927	\$ 27,710,926	\$ 28,436,721	\$ 27,457,039	\$ 27,855,009
Surplus/Deficit	\$ (132,181)	\$ 46,886	\$ 380,768	\$ (770,604)	\$ (288,984)

Year - End Fund Balances

FY	Total SWIFT GFS 105	Change in FB
2020	\$ 11,128,661.00	
2021	\$ 12,025,529.00	\$ 896,868.00
2022	\$ 12,698,652.00	\$ 673,123.00
2023	\$ 10,664,496.00	\$ (2,034,156.00)
2024	\$ 11,223,087.00	\$ 558,591.00

FYE	FY'24 Actuals W/O 400 1426	FY'24 Actuals with 400 1426
Revenues		
SO Base Allocation	\$ 12,837,664	\$ 12,837,664
Tuition Relief Allocation	\$ 1,415,259	\$ 1,415,259
Access and Opportunity	\$ 138,612	\$ 138,612
Rural College Support Allocation	\$ 316,667	\$ 316,667
PALS	\$ 47,238	\$ 47,238
Debt Service Allocation	\$ 178,023	\$ 178,023
Backlog Sabbaticals	\$ (5,628)	\$ (5,628)
Next Gen Contribution (Northlands Cost)	\$ (199,776)	\$ (199,776)
Menstrual Allocation	\$ 9,059	\$ 9,059
Leveraged Equipment	\$ 186,094	\$ 186,094
Equip and Learn Enviro (leveraged equip)	\$ 165,805	\$ 165,805
Develop and Expand Industry Sector Programming	\$ 201,500	\$ 201,500
Year End Cost Distribution (Chargebacks)	\$ 586,915	\$ 586,915
Basic Needs	\$ 1,000	\$ 1,000
Mental Health	\$ 2,887	\$ 2,887
One - Time ZDegree	\$ 50,000	\$ 50,000
One Time Student Services Support	\$ 28,875	\$ 28,875
One - Time Legislative Support	\$ 1,312,341	\$ 1,312,341
Total Allocation Support	\$ 17,272,535	\$ 17,272,535
Tuition	\$ 8,979,020	\$ 8,979,020
Tech Fee	\$ 428,543	\$ 428,543
Health Fee	\$ -	\$ -
Total Tuition and Fees	\$ 9,407,563	\$ 9,407,563
Admin Cost Allowance - Financial Aid	\$ 14,363	\$ 14,363
Workforce Development	\$ 322,487	\$ 322,487
Miscellaneous	\$ 1,800,539	\$ 2,597,355
Total Other Revenue	\$ 2,137,390	\$ 2,934,206
<u>Total Revenue</u>	<u>\$ 28,817,488</u>	<u>\$ 29,614,304</u>
Expenditures		
Debt Service (Northland + SO Portion)	\$ 356,046	\$ 356,046
Chargebacks	\$ 703,568	\$ 703,568
Menstrual	\$ 5,708	\$ 5,708
Leveraged Equipment	\$ 262,892	\$ 262,892
Equip and Learn	\$ 161,471	\$ 161,471
Total Allocation Specific Expenses	\$ 1,489,685	\$ 1,489,685
Personnel	\$ 20,378,512	\$ 20,499,741
Other non-Personnel	\$ 6,744,511	\$ 7,312,873

Indirect Cost Allowance (Indirect from Grants)	\$ (175,987)	\$ (175,987)
Total Other Expenses	\$ 26,947,036	\$ 27,636,628
One - Time Investments	\$ -	\$ -
<u>Total Expenses</u>	<u>\$ 28,436,721</u>	<u>\$ 29,126,312</u>
Surplus/Deficit	\$ 380,768	\$ 487,992

Other Funds Budget

Use Power BI Revenue Budget report and use all
MNSCU funds except 110,120, and 830
Remove any lines that include loan amounts
Remove the non-mandatory transfers in because they
are accounted for in the Gen fund
Salaries can be determined using the Power BI Expense
budget report
Financial aid can be determined based on FYE

FY24 Non Personnel

YTD Spent and encumbered
Subtract from above
Add Projected additional spend

From "FY2013-2027 Master FYE October 2024" SO Document

FY24 - Approp #1	\$ 14,555,663.68	FY24 - App
FY24 - Approp #1	\$ 351,899.27	FY24 - App
FY24 - Approp #1	\$ 9,059.00	FY24 - App
FY24 - Approp #1	\$ 201,500.00	FY24 - App
FY24 - Approp #1	\$ 1,312,341.00	Fy24 - Appi
FY24 - Approp #14	\$ 23,247.27	FY24 - App
FY24 - Approp #9	\$ 2,887.00	FY24 - App
FY24 - Approp #1	\$ 178,022.88	FY24 - App
FY24 - Approp #3	\$ 1,000.00	FY24 - App
FY24 - Approp #2	\$ 50,000.00	FY24 - App
FY24 - Approp #2	\$ 586,915.00	FY24 - App
FY24 - Approp #4		
FY24 - Approp #21	\$ 17,272,535.10	
FY24 - Approp #15		
FY24 - Approp #10		
FY24 - Approp #16		
FY24 - Approp #9		
FY24 - Approp #5		

"Tuition" tab in FY24 Actual Revenue Worksheet
"Tech Fee" tab in FY24 Actual Revenue Worksheet

"Admin Fee" tab in FY24 Actual Revenue Worksheet
"120" tab in FY24 Actual Revenue Worksheet
"Miscellaneous" tab in FY24 Actual Revenue Worksheet

Allocation x 2

"Chargebacks" Tab in FY24 Actual Expense Worksheet - Higher in FY24 because of items like the shared emplo
This is CC # 005500 - It needs to be reviewed
"Lev & WEF" tab in FY24 Actual Expense Worksheet
"Lev & WEF" tab in FY24 Actual Expense Worksheet

"Personnel" Tab in FY24 Actual Expense Worksheet

CC #100003 - Indirect Tab

ryee agreements

Tuition Calculation

Fiscal Year	22	23	24	
FYE	1563	1450	1426	4439
Tuition	\$ 9,020,361.51	\$ 8,663,377.78	\$ 8,979,020.00	\$ 26,662,759.29
<u>\$ Per FYE</u>	<u>\$ 5,771.18</u>	<u>\$ 5,974.74</u>	<u>\$ 6,296.65</u>	<u>\$ 6,006.48</u>

Tech Fee Calculation

Fiscal Year	22	23	24	
FYE	1563	1450	1426	4439
Tech Fee	\$ 454,308.10	\$ 429,265.80	\$ 428,542.80	\$ 1,312,116.70
<u>\$ Per FYE</u>	<u>\$ 290.66</u>	<u>\$ 296.05</u>	<u>\$ 300.52</u>	<u>\$ 295.59</u>