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Academic and Student Affairs

Expense Patterns of Public Higher Education Institutions Report to the Legislature

Minnesota State

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EXECUTIVE SUMMARY

The Board of Trustees of the Minnesota State Colleges and Universities were required to report to the state Legislature on the expenses generated by each system institution in seven functional areas, according to the methodology with which these expenses are reported each year to the US Department of Education via the Integrated Postsecondary Education Data System (IPEDS) Finance survey, and to do so for ten consecutive fiscal years concluding with the most recent available. Additionally, legislation required the construction a ratio of institutional support to instructional expense, and to display this ratio for each institution over the same period of ten fiscal years, alongside an appropriate contextualization of this ratio against all institutions of similar Carnegie classification and enrollment size who reported IPEDS Finance data. Finally, this report includes an analysis of administrative costs at the system office over the previous ten fiscal years.

In the 37 individual reports that were constructed to respond to this reporting requirement, ten years of expense totals by functional area are reported and graphed across the decade specified. These figures show a trend of fluctuating expenditures and institutional priorities, coupled with some small shifts in accounting procedures specified by Governmental Accounting Standards Board (GASB) standards that affect all the institutions.

The comparison of each institution to their national benchmark groups via the ratio of institutional support to instructional cost resulted in a total of 370 such comparisons by year (37 institutions for each of ten years).

- Of those 370 comparisons, only 56 (15.1 percent of cases) show a ratio that is above the benchmark group median for the Minnesota State institution, and many of these are only slightly above the benchmark group median ratio.
- Among the colleges, 17 of 30 showed no year where their ratio was above the benchmark group. Only 10.3 percent of comparisons of Minnesota State colleges were above the median ratio of the benchmark group.
- Among the universities, four of the seven institutions showed two or fewer years where their ratio was above the benchmark group median. Only 35.7 percent of comparisons of Minnesota State universities were above the median ratio of the benchmark group.

A much more common finding was a ratio that was below the median ratio of the benchmark group by a third or more of the benchmark group value. This indicates that across the decade spanned by fiscal years 2010 to 2019, the institutions of Minnesota State were expending much less on institutional support as compared to instructional expense than their comparable institutions.

BACKGROUND

During special session in 2021, the Minnesota legislature passed legislation (*Minnesota Session Laws - 2021, 1st Special Session* (n.d.)) containing a reporting requirement related to the expense patterns of the public institutions of higher education, specifically those under the authority of the Minnesota State Board of Trustees:

Sec. 43 (b) The Board of Trustees [of the Minnesota State Colleges and Universities] shall provide the following information for each institution under its jurisdiction. The Board of Trustees shall use the Integrated Postsecondary Education Data System (IPEDS) data submitted to the National Center for Education Statistics (NCES) to ensure uniformity, as institutions that receive federal financial aid funding report their financial data annually to NCES, and expense classifications are generally consistent year-to-year and apply to institutions uniformly. The report shall include for each Minnesota State College and University the following information:

(1) the amount and description of expenses included in the following terms as reported in the integrated postsecondary education data system:

- (i) instruction;*
- (ii) research;*
- (iii) public service;*
- (iv) academic support;*
- (v) student services;*
- (vi) institutional support; and*
- (vii) other core expenses;*

(2) historical data on the amount of expenses listed in clause (1) over the previous ten years, accompanied by a graph reflecting the figures;

(3) the current ratio of the institution's spending on institutional support versus instruction, and the ratio over the previous ten fiscal years, accompanied by a graph reflecting the figures; and

(4) an analysis as to whether the institution's administrative operations are growing disproportionately in relation to its core academic functions, which may place upward pressure on the cost of tuition and required fees, if such institution has any ratio under clause (3) that is greater than the respective median ratio for institutions of its Carnegie classification and of similar undergraduate enrollments. The variables in clause (3) must be used when comparing and calculating ratios for institutions of the same Carnegie classification and similar undergraduate enrollments.

This report satisfies the reporting and analysis requirement as stated in this legislation.

MINNESOTA STATE INSTITUTIONAL EXPENSE PATTERNS

Each year the institutions that comprise the Minnesota State Colleges and Universities are required to respond to the Integrated Postsecondary Education Data System, or IPEDS, as a provision of each institution's Program Participation Agreement (PPA) with the US Department of Education to award Title IV Federal student aid (*Higher Education Act of 1965, 1965*). IPEDS surveys cover a wide variety of population metrics and in total provide a comprehensive picture of an institution's function, from offerings and programs available to students, to student and employee headcounts, to longitudinal student success measures over the course of their engagement with the institution. This data is provided at no cost to the public through the IPEDS Use the Data website (*Integrated Postsecondary Education Data System, n.d.*).

The Research unit of the academic and student affairs division of the Minnesota State system office works with keyholders at each institution to complete IPEDS surveys accurately and on time. Some of the data used to respond to these surveys is collected and compiled by other functional areas of the system office, such as the data used to respond to the IPEDS human resources and finance surveys.

Research works with personnel in financial reporting to apply the directions for the IPEDS finance survey and to create a data file for upload to the survey portal for each of the colleges and universities of Minnesota State. Because these data are prepared centrally using common definitions to ensure uniformity of reporting, from enterprise data resources that represent transactional data entered by the institution, there are primarily global (system) influences that can be seen in the data. Much of the transactional data that is summarized in the expenses seen here is categorized with common validation tables and other resources that the system institutions share.

IPEDS and Financial Reporting Methodology

From the IPEDS instructions that accompany the finance form (*Integrated Postsecondary Education Data System, n.d.*) the types of expenses covered by each category include:

01 – Instruction - Expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted should be included in this classification. Include expenses for both credit and noncredit activities. Exclude expenses for academic administration where the primary function is administration (e.g., academic deans); such expenses should be reported on line 05. The instruction category includes academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

02 – Research - This category includes all expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the

institution or separately budgeted by an organizational unit within the institution. Do not report non-research sponsored programs (e.g., training programs). Training programs generally are reported on line 01(Instruction).

03 – Public service - Report expenses for all activities budgeted specifically for public service and for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services.

05 – Academic support - This category includes expenses for the support services that are an integral part of the institution's primary missions of instruction, research, and public service. Include expenses for museums, libraries, galleries, audio/visual services, ancillary support, academic administration, personnel development, and course and curriculum development. Include expenses for veterinary and dental clinics if their primary purpose is to support the institutional program.

06 – Student services - Report expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, and financial aid administration. This category also includes intercollegiate athletics and student health services, except when operated as self-supporting auxiliary enterprises.

07 – Institutional support - Report expenses for the day-to-day operational support of the institution. Include expenses for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development.

14 - Other functional expenses and deductions - This amount is generated by taking the total of line 19 and deducting the total of lines 01 through 13. Pension (Part M-1 – Line 01) and OPEB (Part M-2 – line 05) expenses as recognized by GASB 68 and 75 should be allocated to this category.

Minnesota State system office financial reporting personnel must apply these guidelines to existing enterprise financial transactional data to calculate each expense figure for each institution in the system, as well as revenues and the other institutional metrics reported via the IPEDS Finance survey.

Those guidelines are periodically updated to reflect changes in the methodology on how some expenses are allocated among all the categories above. For example, the 'Other Core Expense' category (populated by transactions representing "14 Other functional expenses and deductions" category above) currently contains expenses related to GASB 68 (related to unfunded pension liabilities) and GASB 75 (related to other postemployment benefits). Prior to fiscal year 2017, those expenses were allocated among all the other categories, numbered 1 through 7, above. The change in methodology in 2017 related to the allocation of those expense types resulted in large fluctuations in the 'Other Core Expense' category in fiscal years 2017 and thereafter.

Research Methodology and Report Construction

In responding to the requirement to compile this report per the legislation, the system IPEDS coordinator in the research unit of academic and student affairs used the IPEDS Use the Data portal to access and download total expense data as reported via IPEDS Finance for the thirty colleges and seven universities in the Minnesota State system.

These data were then compiled for each individual institution as totals for each of the ten fiscal years requested, and a table of these ten years for each institution was constructed (Table 1 in each institutional report), as well as a graph (Figure 1 in each institutional report). For ease of display, the amounts for research expense and public service expense were combined; they are shown separately and combined in the table.

Then a ratio was calculated for each year of the total institutional support expense expressed as a percent of the total instructional expense. An appropriate benchmark group was constructed for each institution based on similar Carnegie institutional classification and relative size by enrollment. Institutions were removed from the benchmark group if they had not reported IPEDS Finance data for part of the period. These final benchmark groups are listed in Appendix B of this report. Colleges in the system were compared to one of fifteen separate benchmark groups, and universities to one of five separate benchmark groups.

It is important to note that the benchmark groups contain private institutions, who primarily follow FASB accounting rules, so that the 'Other Core Expenses' issue noted in the previous section would not impact this expense type for the benchmark institutions in the same way.

The ratio of institutional support to instructional expense was displayed for each institution in a table covering all ten fiscal years alongside the median of the same ratio for the benchmark group (Table 2 in each institutional report), and graphed with a trend line for the ratio of institutional support as a percent of instructional expense, alongside the trend line for the benchmark group (Figure 2 in each institutional report).

Institutional reports appear in alphabetical order first for the colleges of the Minnesota State system and then for the universities, as Appendix C to this report.

Finally, consistent with reports for the colleges and universities, administration at the central system office is tracked in the IPEDS Institutional Support category. This data shows a total increase of 7.5% percent in institutional support from 2010 to 2019, along with 20.8% decrease in staff FTE. Data and information on central system office administrative expenses is included in Appendix D.

CONCLUSIONS

In 2021 in special session, the Minnesota Legislature required the Minnesota State Board of Trustees to submit a report in January 2022 detailing the expenditures by function of each system college and university as reported via the IPEDS Finance survey for a period of the most recent ten fiscal years available. Additionally, each college and university's expenses by functional area were to be tabulated and graphed, and a ratio constructed of institutional support expense to instructional expense. This ratio was further contextualized by generating the appropriate comparison data for all other institutions in each college or university's Carnegie classification with similar enrollment. These benchmark group median ratios were tabulated and graphed alongside their comparator Minnesota State institution ratios, for the fiscal years 2010 to 2019.

Trend of Expenses

The Minnesota State Colleges and Universities' individual expense reports as shown in Appendix C paint a unique picture for each institution. Examining just overall total instructional expense, eighteen institutions showed increases in instructional expense over the decade represented by fiscal 2010 to 2019, and twelve showed declines. Coupled with shifts in the expensing procedures for certain items, the overall picture shows efficient use of fiscal resources.

Ratio of Institutional Support to Instructional Expense: The ratio of expenditures in support of the institution compared to those for instruction was solidly, and in some cases dramatically, below the median of each institution's benchmark in almost all cases. This shows that the colleges and universities of the Minnesota State system are less resourced with regard to their managerial function as compared to their national peers, whether that be in the form of less-than-market salaries or headcount of managerial personnel, or both. The trend of this ratio was declining across the decade for most institutions, and the gap between the ratio at the Minnesota State institution was widening against their benchmark in some cases.

REFERENCES

Integrated Postsecondary Education Data System (n.d.). 2021-2022 Survey materials > instructions. <https://surveys.nces.ed.gov/ipeds/public/survey-materials/instructions?instructionid=30068>

Minnesota Session Laws - 2021, 1st Special Session (n.d.). Chapter 2--H.F.No. 7. <https://www.revisor.mn.gov/laws/2021/1/Session+Law/Chapter/2/>

Higher Education Act of 1965, 20 U.S.C. § 1089 (1965). §1094. Program participation agreements. <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title20-section1094&num=0&edition=prelim>

APPENDIX A: RELATED LEGISLATION

2021 Minnesota Special Session Law Chapter 2, Article 2, Section 43

Sec. 43. REPORT ON THE EXPENSE PATTERNS OF PUBLIC HIGHER EDUCATION INSTITUTIONS.

(a) The Board of Trustees of the Minnesota State Colleges and Universities shall perform an internal audit of expenditures to determine the extent to which administrative costs have increased based on uniform, historical data, and provide a report to the chairs and ranking minority members of the house of representatives and senate higher education committees, and the chairs and ranking minority members of the senate Finance Committee, and the house of representatives Ways and Means Committee by January 1, 2022.

(b) The Board of Trustees shall provide the following information for each institution under its jurisdiction. The Board of Trustees shall use the Integrated Postsecondary Education Data System (IPEDS) data submitted to the National Center for Education Statistics (NCES) to ensure uniformity, as institutions that receive federal financial aid funding report their financial data annually to NCES, and expense classifications are generally consistent year-to-year and apply to institutions uniformly. The report shall include for each Minnesota State College and University the following information:

(1) the amount and description of expenses included in the following terms as reported in the integrated postsecondary education data system:

- (i) instruction;
- (ii) research;
- (iii) public service;
- (iv) academic support;
- (v) student services;
- (vi) institutional support; and
- (vii) other core expenses;

(2) historical data on the amount of expenses listed in clause (1) over the previous ten years, accompanied by a graph reflecting the figures;

(3) the current ratio of the institution's spending on institutional support versus instruction, and the ratio over the previous ten fiscal years, accompanied by a graph reflecting the figures; and

(4) an analysis as to whether the institution's administrative operations are growing disproportionately in relation to its core academic functions, which may place upward pressure on the cost of tuition and required fees, if such institution has any ratio under clause (3) that is greater than the respective median ratio for institutions of its Carnegie classification and of similar undergraduate enrollments. The variables in clause (3) must be used when comparing

and calculating ratios for institutions of the same Carnegie classification and similar undergraduate enrollments.

(c) The Board of Trustees shall also provide in the report an analysis of administrative costs at the central office and the increase in staffing over the previous ten years.

(d) The Board of Regents of the University of Minnesota is requested to perform an audit and provide the reports as specified under this section.

Retrieved from <https://www.revisor.mn.gov/laws/2021/1/Session+Law/Chapter/2/>

APPENDIX B: MINNESOTA STATE INSTITUTIONS WITH BENCHMARK GROUPS

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 1	
Associate's Colleges: High Transfer-High Traditional	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
	Berkshire Community College
	Clinton Community College
	College of the Marshall Islands
	Eastern Oklahoma State College
	Ellsworth Community College
	Garrett College
Itasca Community College	Instituto Tecnologico de Puerto Rico-Recinto de Manati
Vermilion Community College	Instituto Tecnologico de Puerto Rico-Recinto de Ponce
	Instituto Tecnologico de Puerto Rico-Recinto de San Juan
	Marion Military Institute
	New Mexico Military Institute
	University of South Carolina-Salkehatchie
	University of South Carolina-Sumter

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 2	
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
	Columbia-Greene Community College
	Miles Community College
	Northwestern Connecticut Community College
Rainy River Community College	Western Oklahoma State College
	Williston State College
	York County Community College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 3	
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Baltimore City Community College
	Blue Ridge Community College
	Bossier Parish Community College
	Bucks County Community College
	Cape Cod Community College
	Capital Community College
	Cascadia College
	Catawba Valley Community College
	College of Marin
	College of San Mateo
	College of the Albemarle
	Cowley County Community College
	Craven Community College
	Cuyamaca College
	Durham Technical Community College
	Dutchess Community College
	Dyersburg State Community College
	Gateway Community College
	Genesee Community College
	Germanna Community College
	Great Bay Community College
	Jackson State Community College
	Jamestown Community College
	Jefferson Community College
Inver Hills Community College	Kapiolani Community College
North Hennepin Community College	Lakeland Community College
	Leeward Community College
	Lord Fairfax Community College
	Marion Technical College
	Massasoit Community College
	Mid Michigan College
	Middlesex Community College
	Mississippi Delta Community College
	Moberly Area Community College
	Mohawk Valley Community College
	Mott Community College
	Muskegon Community College
	Nashua Community College
	National Park College
	New Mexico State University-Dona Ana
	Northern Oklahoma College
	Northwest College
	Norwalk Community College
	Quincy College
	Reading Area Community College
	Rose State College
	Schenectady County Community College
	Seminole State College
	South Mountain Community College
	Southwest Virginia Community College
	State Fair Community College
	Sullivan County Community College
	SUNY Corning Community College
	Thomas Nelson Community College
	Three Rivers College
	Tunxis Community College
	Virginia Highlands Community College
	Whatcom Community College
	Wilkes Community College
	Wytheville Community College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 4	
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional	
Undergraduate Enrollment Size: 5,000 - 9,999	
Minnesota State Institution Name	Benchmark Institution Names
	Allan Hancock College
	Anne Arundel Community College
	Baton Rouge Community College
	Brookdale Community College
	Bunker Hill Community College
	Butler Community College
	Camden County College
	Chandler-Gilbert Community College
	City Colleges of Chicago-Harold Washington College
	Cuesta College
	CUNY Kingsborough Community College
	Erie Community College
	Estrella Mountain Community College
	Fayetteville Technical Community College
	Glendale Community College
	Grand Rapids Community College
	Henry Ford College
	John Tyler Community College
Anoka-Ramsey Community College	Los Angeles Valley College
Normandale Community College	Middlesex County College
	Montgomery County Community College
	Nashville State Community College
	Norco College
	NorthWest Arkansas Community College
	Ocean County College
	Ohlone College
	Oklahoma City Community College
	Pellissippi State Community College
	Phoenix College
	Raritan Valley Community College
	Santiago Canyon College
	Shasta College
	Solano Community College
	SUNY Westchester Community College
	Tulsa Community College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 5	
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
	Alpena Community College
	Gogebic Community College
	Kauai Community College
Hibbing Community College	Kirtland Community College
	Quinebaug Valley Community College
	Roanoke-Chowan Community College
	Salem Community College
	University of Arkansas Community College-Batesville

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 6	
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Aiken Technical College
	Allegany College of Maryland
	Bay de Noc Community College
	Blue Ridge Community College
	Carteret Community College
	Central Maine Community College
	Cisco College
	Coahoma Community College
	College of the Mainland
	Community College of Beaver County
	Copiah-Lincoln Community College
	Crafton Hills College
	Davidson County Community College
	East Central Community College
	Florence-Darlington Technical College
	Gaston College
	Hawaii Community College
	Haywood Community College
	Hopkinsville Community College
	Jefferson College
	Jones County Junior College
	Kellogg Community College
	Kilgore College
Minneapolis Community and Technical College	Luzerne County Community College
Minnesota State Community and Technical College	Meridian Community College
Ridgewater College	Mount Wachusett Community College
Rochester Community and Technical College	Naugatuck Valley Community College
	Niagara County Community College
	North Arkansas College
	North Central State College
	North Idaho College
	North Shore Community College
	Oxnard College
	Pearl River Community College
	Randolph Community College
	Richmond Community College
	Sampson Community College
	Seward County Community College
	Southern Maine Community College
	Southern State Community College
	Southern University at Shreveport
	Southern West Virginia Community and Technical College
	Southwest Mississippi Community College
	Southwestern Oregon Community College
	Technical College of the Lowcountry
	Terra State Community College
	University of Arkansas Community College-Morrilton
	University of Arkansas-Pulaski Technical College
	University of New Mexico-Gallup Campus
	Vance-Granville Community College
	Victoria College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 7	
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional	
Undergraduate Enrollment Size: 5,000 - 9,999	
Minnesota State Institution Name	Benchmark Institution Names
	Amarillo College
	Butte College
	Cabrillo College
	Chattanooga State Community College
	College of the Sequoias
	Cosumnes River College
	Cypress College
	Del Mar College
	Delgado Community College
	Forsyth Technical Community College
	Horry-Georgetown Technical College
	Laredo College
Century College	Los Medanos College
	Merced College
	Midlands Technical College
	Mississippi Gulf Coast Community College
	Navarro College
	Northampton County Area Community College
	Northwest Mississippi Community College
	Ozarks Technical Community College
	Reedley College
	San Bernardino Valley College
	San Diego City College
	Stark State College
	Trident Technical College
	Tyler Junior College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 8	
Associate's Colleges: Mixed Transfer/Career & Technical-Mixed Traditional/Nontraditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Alamance Community College
	Alvin Community College
	Angelina College
	Arizona Western College
	Asheville-Buncombe Technical Community College
	Beaufort County Community College
	Big Bend Community College
	Black River Technical College
	Central Carolina Community College
	Central Oregon Community College
	Clark State Community College
	Cleveland Community College
	Colby Community College
	Columbia College
	Edison State Community College
	Garden City Community College
	Grayson College
	Hagerstown Community College
	Holmes Community College
	Iowa Central Community College
	Iowa Western Community College
	James A Rhodes State College
	Kalamazoo Valley Community College
Riverland Community College	Lane Community College
	Lawson State Community College
	Lehigh Carbon Community College
	Manchester Community College
	Massachusetts Bay Community College
	Mountain Empire Community College
	Nash Community College
	North Central Missouri College
	North Country Community College
	Northeast Texas Community College
	Odessa College
	Palo Verde College
	Robeson Community College
	Rockingham Community College
	San Juan College
	Sandhills Community College
	Southeastern Community College
	Surry Community College
	Wayne Community College
	Wenatchee Valley College
	West Hills College-Coalinga
	West Virginia Northern Community College
	Western Piedmont Community College
	Westmoreland County Community College
	Wharton County Junior College
	Yavapai College
	Zane State College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 9	
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
Mesabi Range College	Arkansas State University-Mountain Home
	Clatsop Community College
	Colorado Northwestern Community College
	Columbia Gorge Community College
	Eastern West Virginia Community and Technical College
	Henderson Community College
	Instituto Tecnológico de Puerto Rico-Recinto de Guayama
	Lakes Region Community College
	Lamar Community College
	Lincoln Trail College
	Luna Community College
	Mayland Community College
	McDowell Technical Community College
	New Mexico State University-Grants
	Olney Central College
	Otero Junior College
	Phillips Community College of the University of Arkansas
	Southeastern Illinois College
	Southern Arkansas University Tech
	Spoon River College
	University of Arkansas Community College Rich Mountain
	White Mountains Community College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 10	
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Arkansas State University-Beebe
	Barton County Community College
	Black Hawk College
	Bladen Community College
	Canada College
	Carl Sandburg College
	Casper College
	Central Arizona College
	Cerro Coso Community College
	City Colleges of Chicago-Harry S Truman College
	College of Southern Idaho
	College of the Siskiyous
	Community College of Aurora
	Danville Community College
	Dodge City Community College
	East Mississippi Community College
	Eastern Iowa Community College District
	Flathead Valley Community College
	Galveston College
	Hawkeye Community College
	Highland Community College
	Hutchinson Community College
	Indian Hills Community College
	Iowa Lakes Community College
	John Wood Community College
	Kennebec Valley Community College
	Kishwaukee College
	Klamath Community College
	Labette Community College
Alexandria Technical & Community College	Lenoir Community College
Central Lakes College	Lewis and Clark Community College
Lake Superior College	Linn-Benton Community College
South Central College	Marshalltown Community College
	McHenry County College
	Mid-Plains Community College
	Mohave Community College
	Morton College
	Northeast Community College
	Northern Wyoming Community College District
	Pennsylvania Highlands Community College
	Richland Community College
	River Parishes Community College
	Rock Valley College
	Rogue Community College
	Santa Fe Community College
	Shawnee Community College
	Shoreline Community College
	Skyline College
	South Piedmont Community College
	South Puget Sound Community College
	South Suburban College
	Southside Virginia Community College
	Southwestern Community College
	Southwestern Community College
	Stanly Community College
	Treasure Valley Community College
	Trinity Valley Community College
	Umpqua Community College
	Vernon College
	Wabash Valley College
	Washington State Community College
	Western Nebraska Community College
	Western Texas College
	Western Wyoming Community College
	Wilson Community College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 11	
Associate's Colleges: High Career & Technical-High Traditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Augusta Technical College
	Blackhawk Technical College
	Coastal Bend College
	George C Wallace Community College-Dothan
	George C Wallace State Community College-Hanceville
	Hazard Community and Technical College
	Johnston Community College
	Lake Area Technical College
	Lamar Institute of Technology
	Lamar State College-Orange
	Lanier Technical College
	Louisiana Delta Community College
Anoka Technical College	Lurleen B Wallace Community College
Hennepin Technical College	Mitchell Technical College
Minnesota State College Southeast	North Dakota State College of Science
St Cloud Technical and Community College	North Georgia Technical College
	Northeast Alabama Community College
	Northwest-Shoals Community College
	Ogeechee Technical College
	Orangeburg Calhoun Technical College
	Piedmont Technical College
	Ranger College
	San Jose City College
	Somerset Community College
	Southeast Technical College
	SOWELA Technical Community College
	Spartanburg Community College
	State Technical College of Missouri
	Thaddeus Stevens College of Technology
	Western Technical College
	York Technical College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 12	
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Aims Community College
	Albany Technical College
	Allen County Community College
	Ashland Community and Technical College
	Asnuntuck Community College
	Athens Technical College
	Atlanta Technical College
	Bevill State Community College
	Bishop State Community College
	Central Carolina Technical College
	Chippewa Valley Technical College
	Clarendon College
	Coastal Carolina Community College
	Columbus Technical College
	Eastern Arizona College
	Edgecombe Community College
	Elizabethtown Community and Technical College
	Enterprise State Community College
	Gadsden State Community College
	Gateway Community and Technical College
	Georgia Northwestern Technical College
	Georgia Piedmont Technical College
	H Councill Trenholm State Community College
Dakota County Technical College	Hill College
Northland Community and Technical College	Hocking College
Saint Paul College	Honolulu Community College
	Kansas City Kansas Community College
	North Iowa Area Community College
	Owensboro Community and Technical College
	Paris Junior College
	Pierpont Community and Technical College
	Rowan-Cabarrus Community College
	Savannah Technical College
	Shelton State Community College
	South Arkansas Community College
	South Georgia Technical College
	Southcentral Kentucky Community and Technical College
	Southeastern Technical College
	Southern Crescent Technical College
	Southern Regional Technical College
	Southwest Wisconsin Technical College
	Texarkana College
	Trinidad State Junior College
	West Georgia Technical College
	West Kentucky Community and Technical College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 13	
Associate's Colleges: High Career & Technical-High Nontraditional	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
	Arkansas State University Mid-South
	Arkansas State University Three Rivers
	College of Eastern Idaho
	Eastern New Mexico University Ruidoso Branch Community College
	Eastern Wyoming College
	Frank Phillips College
	Frontier Community College
Northwest Technical College	Independence Community College
Pine Technical & Community College	J. F. Drake State Community and Technical College
	Manhattan Area Technical College
	Morgan Community College
	North Central Kansas Technical College
	Northwest Louisiana Technical Community College
	Pamlico Community College
	Pratt Community College
	River Valley Community College
	Salina Area Technical College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 14	
Associate's Colleges: High Career & Technical-High Nontraditional	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Arkansas State University-Newport
	Bates Technical College
	Bellingham Technical College
	Big Sandy Community and Technical College
	Central Community College
	Central Louisiana Technical Community College
	City Colleges of Chicago-Kennedy-King College
	City Colleges of Chicago-Olive-Harvey College
	City Colleges of Chicago-Richard J Daley College
	Cloud County Community College
	Clovis Community College
	Coastal Pines Technical College
	Coffeyville Community College
	Danville Area Community College
	Eastern Maine Community College
	Eastern New Mexico University-Roswell Campus
	Fletcher Technical Community College
	Fort Scott Community College
	Fox Valley Technical College
	GateWay Community College
	Gateway Technical College
	George C Wallace State Community College-Selma
	Grays Harbor College
	Highland Community College
	Illinois Valley Community College
	Isothermal Community College
	John A Logan College
	Kankakee Community College
	Kaskaskia College
	Lakeshore Technical College
	Lincoln Land Community College
Minnesota West Community and Technical College	Lower Columbia College
	Madisonville Community College
	Maysville Community and Technical College
	Merritt College
	Mid-State Technical College
	Moraine Park Technical College
	Neosho County Community College
	Northcentral Technical College
	Northeast Iowa Community College
	Northland Pioneer College
	Northshore Technical Community College
	Northwest Iowa Community College
	Northwest State Community College
	Nunez Community College
	Oconee Fall Line Technical College
	Parkland College
	Prairie State College
	Pueblo Community College
	Red Rocks Community College
	Rend Lake College
	Renton Technical College
	Sauk Valley Community College
	Southeast Kentucky Community
	Southeastern Community College
	Walla Walla Community College
	Waukesha County Technical College
	Western Iowa Tech Community College
	Wichita State University-Campus of Applied Sciences and Technology
	Wiregrass Georgia Technical College
	Wisconsin Indianhead Technical College

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 15 (Table 1 of 2)	
Master's Colleges & Universities: Larger Programs	
Undergraduate Enrollment Size: 5,000 - 9,999	
Minnesota State Institution Name	Benchmark Institution Names
	Alabama A & M University
	Angelo State University
	Arkansas State University
	Arkansas Tech University
	Austin Peay State University
	Bloomsburg University of Pennsylvania
	Bridgewater State University
	California Baptist University
	California State University-Bakersfield
	Central Connecticut State University
	Chapman University
	Coastal Carolina University
	College of Charleston
	College of Staten Island CUNY
	Colorado State University-Global Campus
	Columbia College
	Columbus State University
	Fort Hays State University
	Georgia College & State University
Metropolitan State University	Jacksonville State University
Saint Cloud State University	Kutztown University of Pennsylvania
	Marshall University
	McNeese State University
	Millersville University of Pennsylvania
	Morehead State University
	Murray State University
	National University
	New Jersey City University
	North Carolina Central University
	Northeastern State University
	Northern Kentucky University
	Northwest Missouri State University
	Northwestern State University of Louisiana
	Pittsburg State University
	Purdue University Fort Wayne
	Purdue University Northwest
	Radford University
	Rhode Island College
	Rutgers University-Camden
	Saginaw Valley State University
	Salem State University

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 15 (Table 2 of 2)	
Master's Colleges & Universities: Larger Programs	
Undergraduate Enrollment Size: 5,000 - 9,999	
Minnesota State Institution Name	Benchmark Institution Names
	Salisbury University
	Slippery Rock University of Pennsylvania
	Sonoma State University
	Southeast Missouri State University
	Southern Connecticut State University
	Southern Illinois University-Edwardsville
	Southern University and A & M College
	Southern Utah University
	State University of New York at New Paltz
	Stephen F Austin State University
	Stockton University
	SUNY Brockport
	SUNY Buffalo State
	SUNY College at Oswego
	SUNY Cortland
	Texas A & M International University
	The College of New Jersey
	The University of Tennessee-Chattanooga
	The University of Texas at Tyler
Metropolitan State University	University of Alaska Anchorage
Saint Cloud State University	University of Central Arkansas
	University of Central Missouri
	University of Colorado Colorado Springs
	University of Houston-Clear Lake
	University of Michigan-Dearborn
	University of Minnesota-Duluth
	University of North Alabama
	University of North Carolina at Pembroke
	University of Northern Iowa
	University of Southern Indiana
	University of Southern Maine
	University of Wisconsin-La Crosse
	University of Wisconsin-Oshkosh
	University of Wisconsin-Platteville
	University of Wisconsin-Stout
	West Texas A & M University
	Western Carolina University
	Western Illinois University
	William Paterson University of New Jersey
	Youngstown State University

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 16	
Master's Colleges & Universities: Larger Programs	
Undergraduate Enrollment Size: 10,000 - 19,999	
Minnesota State Institution Name	Benchmark Institution Names
Minnesota State University, Mankato	Appalachian State University
	California State University-Chico
	California State University-Dominguez Hills
	California State University-East Bay
	California State University-San Bernardino
	Central Washington University
	CUNY Bernard M Baruch College
	CUNY Brooklyn College
	CUNY City College
	CUNY Hunter College
	CUNY John Jay College of Criminal Justice
	CUNY Lehman College
	CUNY Queens College
	Eastern Kentucky University
	Eastern Washington University
	Florida Gulf Coast University
	Grand Valley State University
	James Madison University
	Kean University
	Missouri State University-Springfield
	Southeastern Louisiana University
	Tarleton State University
	Towson University
	Troy University
	University of Central Oklahoma
	University of North Carolina Wilmington
	University of North Florida
	University of Wisconsin-Whitewater
	Weber State University
	West Chester University of Pennsylvania
	Western Kentucky University
	Western Washington University

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 17	
Master's Colleges & Universities: Medium Programs	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Alabama State University
	Alcorn State University
	Cameron University
	Chadron State College
	Chicago State University
	Colorado State University Pueblo
	Delaware State University
	Eastern New Mexico University-Main Campus
	Georgia Southwestern State University
	Henderson State University
	Indiana University-Northwest
	Indiana University-South Bend
	Langston University
	Lock Haven University
	Longwood University
	Louisiana State University-Shreveport
	Midwestern State University
	Minot State University
	Montana State University Billings
Minnesota State University Moorhead	Norfolk State University
Southwest Minnesota State University	South Carolina State University
	Southeastern Oklahoma State University
	Southern Arkansas University Main Campus
	Southern University at New Orleans
	SUNY at Fredonia
	SUNY College at Potsdam
	SUNY Polytechnic Institute
	Texas A&M University-Texarkana
	The Evergreen State College
	The University of Texas Permian Basin
	Truman State University
	University of Alaska Southeast
	University of Guam
	University of Montevallo
	Virginia State University
	Washburn University
	Wayne State College
	Western Connecticut State University
	Western New Mexico University
	Western Oregon University
	Westfield State University
	Winston-Salem State University

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 18	
Master's Colleges & Universities: Medium Programs	
Undergraduate Enrollment Size: 5,000 - 9,999	
Minnesota State Institution Name	Benchmark Institution Names
Winona State University	Albany State University
	California State University-Monterey Bay
	Clayton State University
	East Stroudsburg University of Pennsylvania
	Fayetteville State University
	Ferris State University
	Humboldt State University
	Nicholls State University
	Northern Michigan University
	Ramapo College of New Jersey
	SUNY Empire State College
	The University of Tennessee-Martin
	University of Wisconsin-Eau Claire
	University of Wisconsin-River Falls

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 19	
Master's Colleges & Universities: Small Programs	
Undergraduate Enrollment Size: 1,000 - 4,999	
Minnesota State Institution Name	Benchmark Institution Names
	Black Hills State University
	Christopher Newport University
	Concord University
	Coppin State University
	Dakota State University
	Eastern Connecticut State University
	Eastern Oregon University
	Elizabeth City State University
	Fairmont State University
	Fort Valley State University
	Francis Marion University
	Indiana University-East
	Keene State College
	Lincoln University
	Mansfield University of Pennsylvania
Bemidji State University	Massachusetts Maritime Academy
	Mississippi University for Women
	Mississippi Valley State University
	New Mexico Institute of Mining and Technology
	Northern State University
	Northern Vermont University
	Northwestern Oklahoma State University
	Peru State College
	Savannah State University
	SUNY College at Old Westbury
	SUNY Maritime College
	University of Arkansas at Monticello
	University of Hawaii at Hilo
	University of North Texas at Dallas
	University of the District of Columbia
	University of the Virgin Islands
	Western Colorado University

Benchmark Group Using Carnegie Classification and Similar Undergraduate Enrollment	
Benchmark Group 20	
Tribal Colleges	
Undergraduate Enrollment Size: Under 1,000	
Minnesota State Institution Name	Benchmark Institution Names
	Aaniiih Nakoda College
	Bay Mills Community College
	Cankdeska Cikana Community College
	Chief Dull Knife College
	College of the Muscogee Nation
	Dine College
	Fort Peck Community College
	Haskell Indian Nations University
	Ilisagvik College
	Institute of American Indian and Alaska Native Culture and Arts Development
	Keweenaw Bay Ojibwa Community College
Fond du Lac Tribal and Community College	Lac Courte Oreilles Ojibwe College
	Leech Lake Tribal College
	Little Big Horn College
	Nebraska Indian Community College
	Northwest Indian College
	Nueta Hidatsa Sahnish College
	Oglala Lakota College
	Saginaw Chippewa Tribal College
	Sisseton Wahpeton College
	Sitting Bull College
	Southwestern Indian Polytechnic Institute
	Stone Child College
	Tohono O'odham Community College

APPENDIX C: INSTITUTIONAL REPORTS

COLLEGES OF MINNESOTA STATE

**Table 1: IPEDS Finance Survey Expenditures by Function
Alexandria Technical and Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$14,869,000	\$81,000	\$25,000	\$106,000	\$3,323,000	\$3,393,000	\$3,745,000	\$731,000
2011	\$14,938,000	\$160,000	\$24,000	\$184,000	\$3,214,000	\$3,208,000	\$3,503,000	\$777,000
2012	\$13,842,000	\$127,000	\$25,000	\$152,000	\$2,927,000	\$2,931,000	\$3,646,000	\$475,000
2013	\$14,586,000	\$201,000	\$46,000	\$247,000	\$2,582,000	\$2,745,000	\$3,641,000	\$665,000
2014	\$14,027,000	\$265,000	\$39,000	\$304,000	\$2,287,000	\$2,997,000	\$3,718,000	\$508,000
2015	\$13,477,000	\$508,000	\$43,000	\$551,000	\$2,447,000	\$2,880,000	\$3,539,000	\$604,000
2016	\$13,638,000	\$419,000	\$44,000	\$463,000	\$2,663,000	\$2,999,000	\$3,405,000	\$574,000
2017	\$14,862,000	\$2,000	\$71,000	\$73,000	\$2,858,000	\$3,004,000	\$3,887,000	\$4,253,000
2018	\$14,784,000	\$96,000	\$68,000	\$164,000	\$2,833,000	\$3,140,000	\$3,939,000	\$3,764,000
2019	\$13,996,000	\$345,000	\$76,000	\$421,000	\$2,719,000	\$3,386,000	\$4,041,000	-\$3,180,000

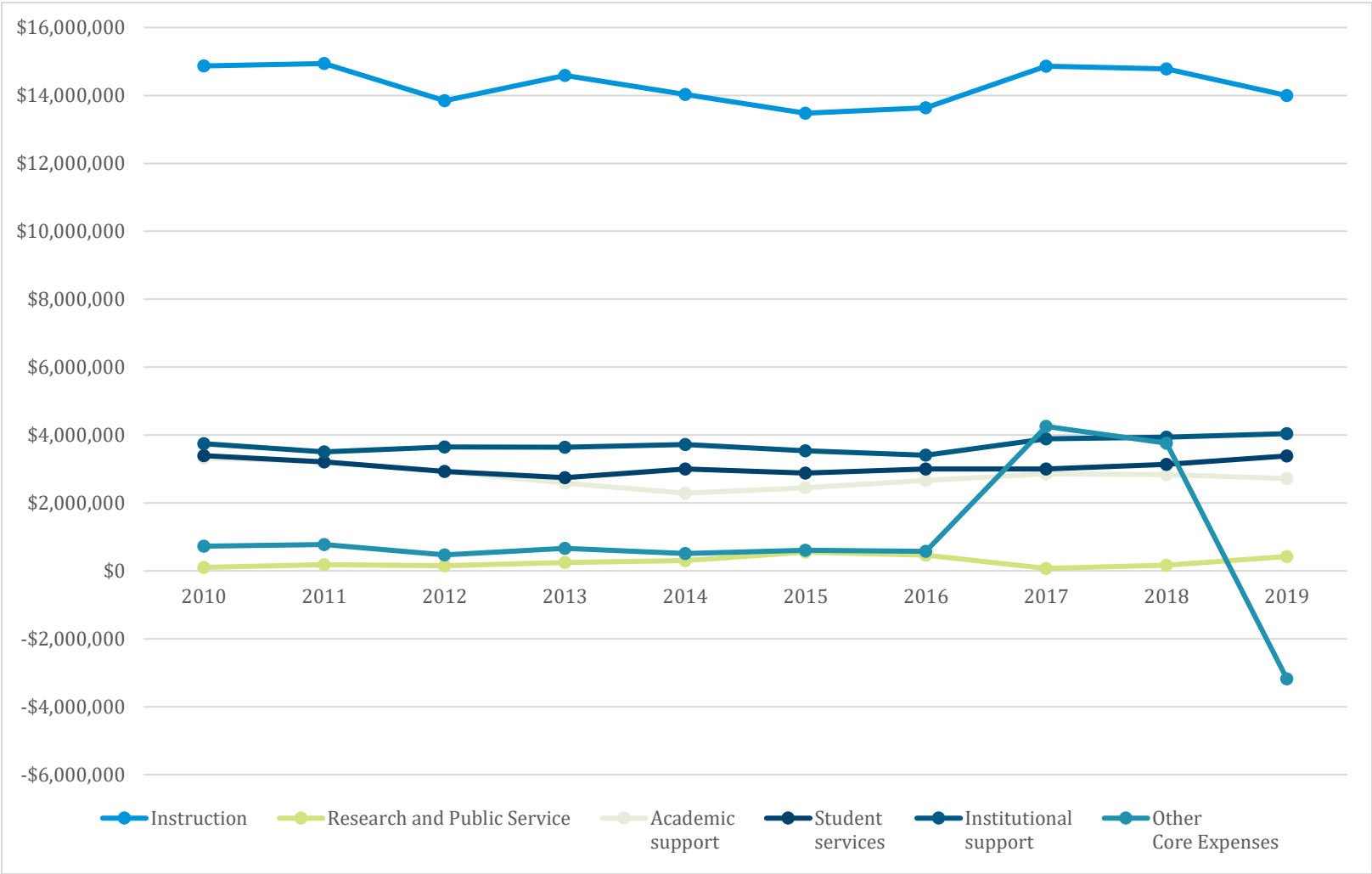
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten-year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Alexandria Technical and Community College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw a decline in the expenses related to instruction, academic support, and student services. During that period, the college increased expenditures related to research and public service. Institutional support increased slightly, and other core expenses showed some volatility in the most recent years.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Alexandria Technical and Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Alexandria Technical and Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten-year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission, and enrollment size. Data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Alexandria Technical and Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Alexandria.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group Size = 69

Alexandria Technical and Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Alexandria Technical and Community College	0.25	0.23	0.26	0.25	0.27	0.26	0.25	0.26	0.27	0.29
<i>Group 10 Median</i>	<i>0.46</i>	<i>0.40</i>	<i>0.45</i>	<i>0.43</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Alexandria's institutional support as a percent of instructional expense is similar to that of the median of the benchmark group, but consistently almost half of the amount of the benchmark group.

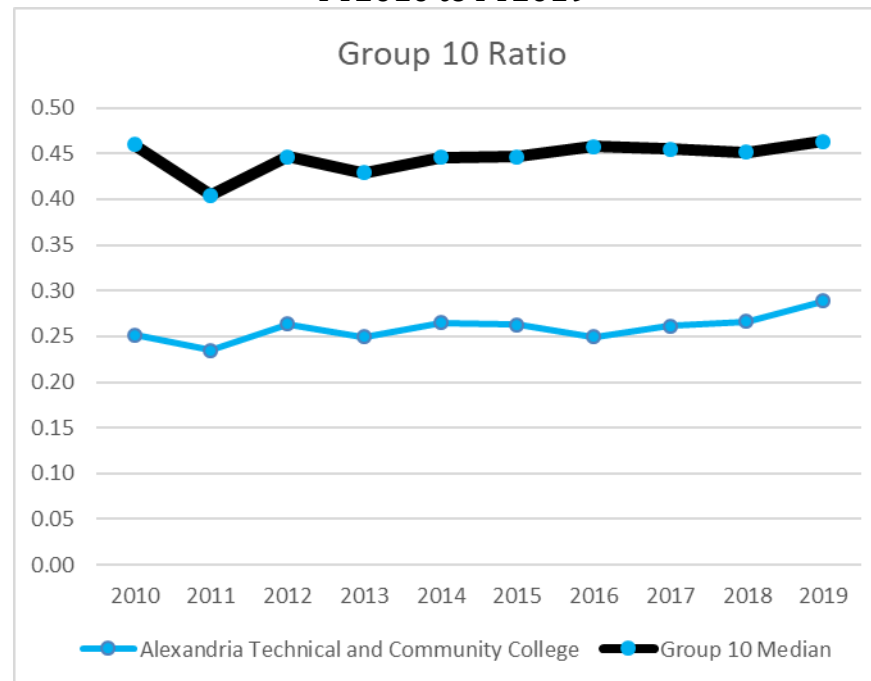
**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 10

**Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999**

Group Size = 69

**Alexandria Technical and Community College
FY2010 to FY2019**



**Table 1: IPEDS Finance Survey Expenditures by Function
Anoka-Ramsey Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$24,467,000	\$0	\$168,000	\$168,000	\$6,149,000	\$7,593,000	\$6,788,000	\$3,360,000
2011	\$24,341,000	\$50,000	\$207,000	\$257,000	\$7,281,000	\$8,525,000	\$7,727,000	\$2,213,000
2012	\$23,507,000	\$0	\$204,000	\$204,000	\$7,049,000	\$7,594,000	\$6,177,000	\$1,291,000
2013	\$24,020,000	\$42,000	\$61,000	\$103,000	\$6,138,000	\$8,080,000	\$6,894,000	\$1,670,000
2014	\$24,641,000	\$40,000	\$0	\$40,000	\$7,230,000	\$8,485,000	\$6,216,000	\$1,335,000
2015	\$24,894,000	\$0	\$20,000	\$20,000	\$8,029,000	\$8,483,000	\$7,812,000	\$1,943,000
2016	\$27,661,000	\$0	\$133,000	\$133,000	\$8,543,000	\$9,057,000	\$7,199,000	\$1,904,000
2017	\$27,796,000	\$3,000	\$60,000	\$63,000	\$8,395,000	\$9,203,000	\$6,701,000	\$8,900,000
2018	\$27,097,000	\$1,000	\$50,000	\$51,000	\$8,254,000	\$9,675,000	\$8,443,000	\$7,534,000
2019	\$29,249,000	\$0	\$45,000	\$45,000	\$8,382,000	\$10,453,000	\$7,823,000	-\$5,304,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

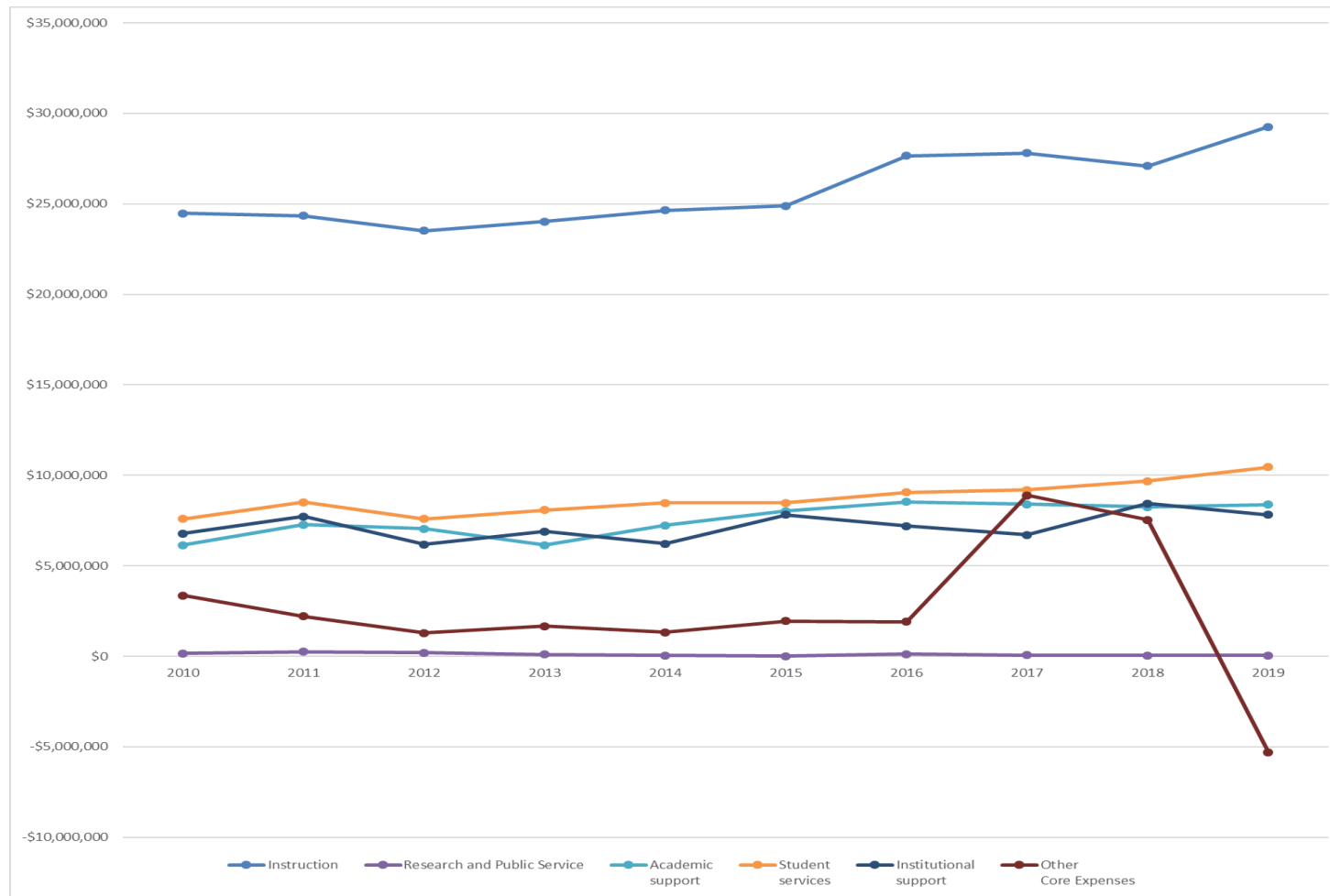
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Anoka-Ramsey Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw increases in the expenses related to instruction, research and public service, academic support, student services, and other core expenses. Institutional support showed volatility in this period.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Anoka-Ramsey Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Anoka-Ramsey Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and

enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Anoka-Ramsey Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Anoka-Ramsey.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 4
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 37**

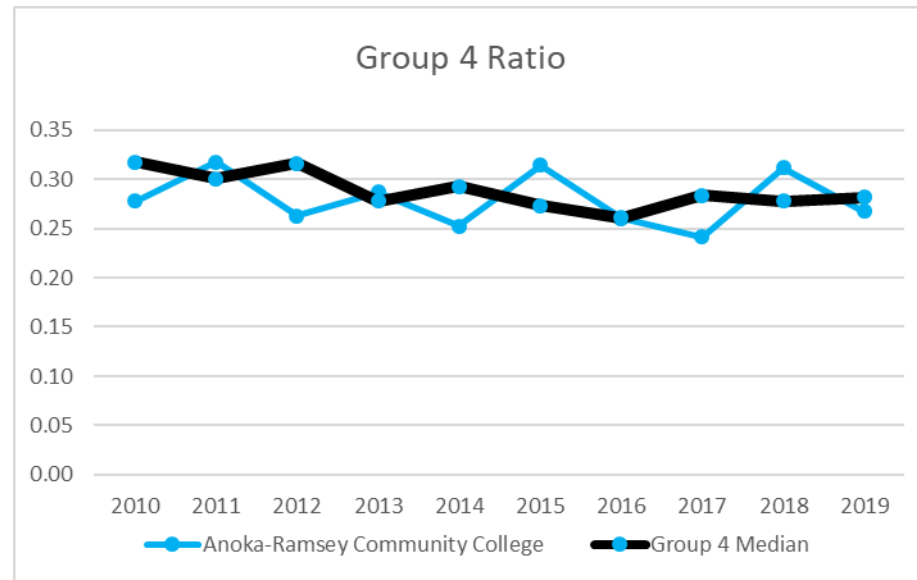
**Anoka-Ramsey Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Anoka-Ramsey Community College	0.28	0.32	0.26	0.29	0.25	0.31	0.26	0.24	0.31	0.27
<i>Group 4 Median</i>	<i>0.32</i>	<i>0.30</i>	<i>0.32</i>	<i>0.28</i>	<i>0.29</i>	<i>0.27</i>	<i>0.26</i>	<i>0.28</i>	<i>0.28</i>	<i>0.28</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Anoka-Ramsey's institutional support as a percent of instructional expense has shown volatility across the period of the past decade, with as many points where the ratio was similar to the benchmark group median and two notable points (2015, 2018) where it was higher.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 4
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 37

Anoka-Ramsey Community College
FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Anoka Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$12,311,000	\$0	\$0	\$0	\$1,603,000	\$2,355,000	\$2,678,000	\$779,000
2011	\$12,025,000	\$0	\$0	\$0	\$2,180,000	\$2,835,000	\$3,368,000	\$832,000
2012	\$11,215,000	\$0	\$0	\$0	\$1,451,000	\$2,078,000	\$3,532,000	\$562,000
2013	\$11,156,000	\$0	\$0	\$0	\$1,547,000	\$2,004,000	\$3,234,000	\$432,000
2014	\$10,395,000	\$0	\$0	\$0	\$1,936,000	\$2,069,000	\$3,871,000	\$346,000
2015	\$10,025,000	\$0	\$0	\$0	\$2,555,000	\$1,721,000	\$2,639,000	\$479,000
2016	\$8,927,000	\$0	\$0	\$0	\$1,676,000	\$2,111,000	\$3,484,000	\$346,000
2017	\$9,390,000	\$0	\$0	\$0	\$2,017,000	\$1,924,000	\$2,371,000	\$2,467,000
2018	\$10,199,000	\$0	\$0	\$0	\$1,736,000	\$2,478,000	\$2,692,000	\$2,048,000
2019	\$10,585,000	\$0	\$0	\$0	\$1,894,000	\$2,590,000	\$2,908,000	\$2,001,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

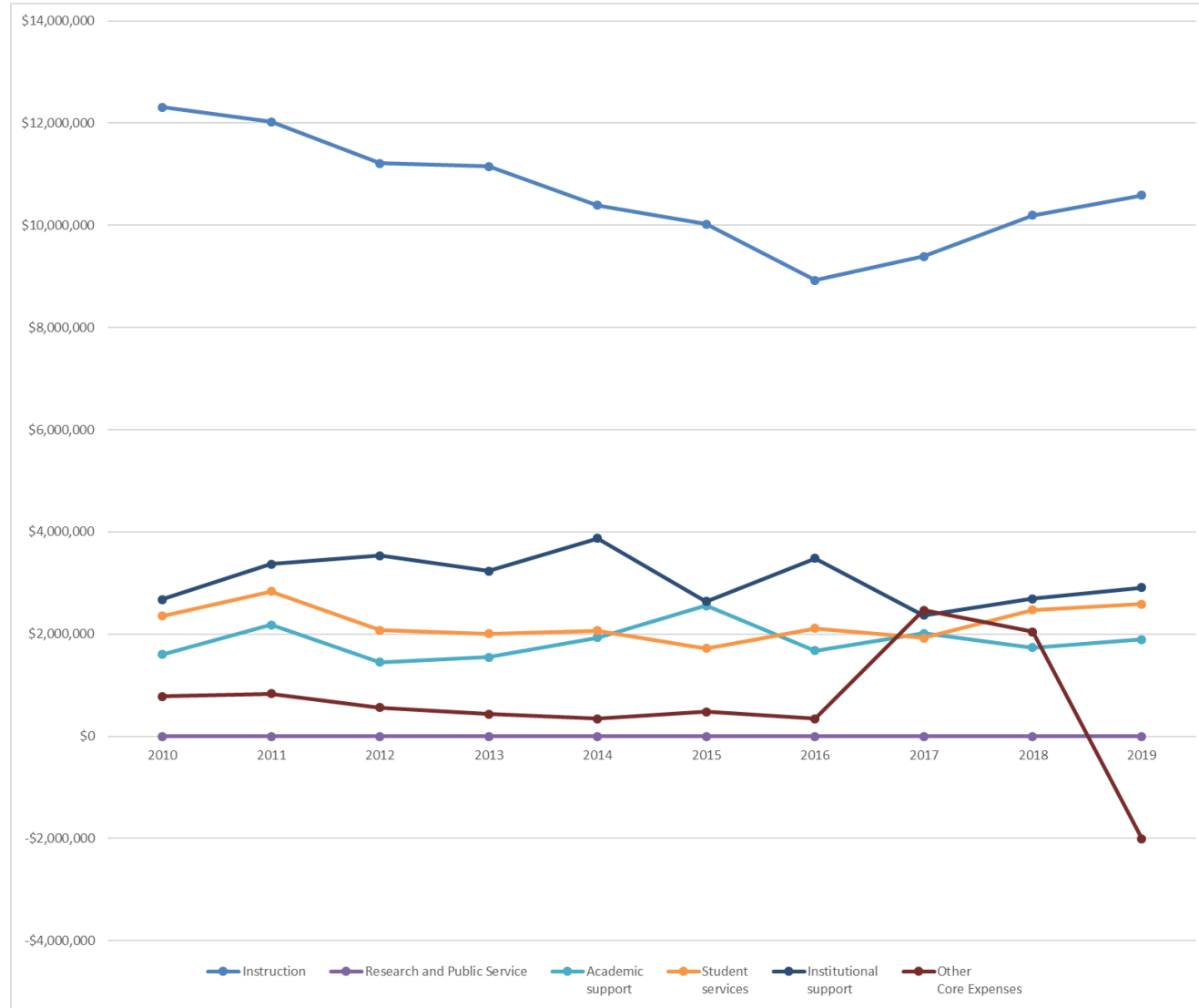
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Anoka Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw fluctuation in the expenses related to instruction, academic support, student services, and other core expenses. Institutional support showed also showed volatility in this period. There were no expenses for research or public service reported during this period.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Anoka Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Anoka Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Anoka Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like Anoka Tech.

Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense

Group By Carnegie Basic 15 and Similar Undergraduate Enrollments

Group 11

Associate's Colleges: High Career & Technical-High Traditional

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 35

Anoka Technical College

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Anoka Technical College	0.22	0.28	0.31	0.29	0.37	0.26	0.39	0.25	0.26	0.27
<i>Group 11 Median</i>	<i>0.28</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.30</i>	<i>0.33</i>	<i>0.32</i>	<i>0.31</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Anoka Tech's institutional support as a percent of instructional expense has shown volatility across the period of the past decade, with three points where the ratio was greater than the median of the benchmark group (2012, 2014, 2016), but remained similar to the benchmark median ratio in other years. For the past three years the ratio of institutional support to instructional expense has been less than the median of the benchmark group.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 11

**Associate's Colleges: High Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999**

Group size = 35

**Anoka Technical College
FY2010 to FY2019**

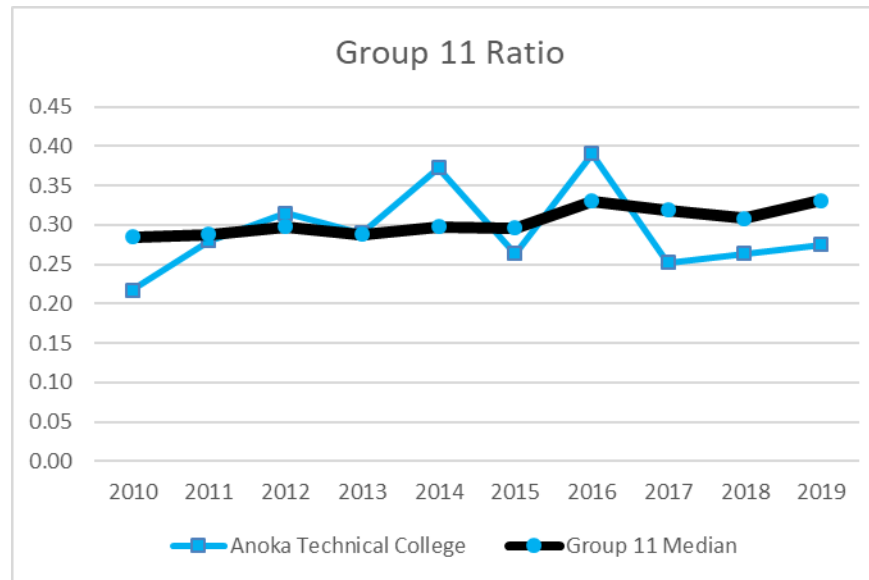


Table 1: IPEDS Finance Survey Expenditures by Function
Central Lakes College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$15,125,000	\$108,000	\$548,000	\$656,000	\$5,221,000	\$6,776,000	\$4,243,000	\$1,600,000
2011	\$15,635,000	\$16,000	\$493,000	\$509,000	\$4,936,000	\$6,562,000	\$4,438,000	\$1,153,000
2012	\$15,412,000	\$26,000	\$655,000	\$681,000	\$5,044,000	\$6,879,000	\$3,834,000	\$430,000
2013	\$15,127,000	\$131,000	\$634,000	\$765,000	\$5,274,000	\$6,844,000	\$3,795,000	\$657,000
2014	\$15,380,000	\$33,000	\$480,000	\$513,000	\$6,124,000	\$6,276,000	\$3,753,000	\$514,000
2015	\$14,384,000	\$5,000	\$472,000	\$477,000	\$6,724,000	\$6,064,000	\$3,915,000	\$595,000
2016	\$14,707,000	\$155,000	\$426,000	\$581,000	\$7,433,000	\$6,909,000	\$5,021,000	\$326,000
2017	\$15,348,000	\$235,000	\$404,000	\$639,000	\$6,149,000	\$6,884,000	\$4,453,000	\$6,001,000
2018	\$16,495,000	\$300,000	\$418,000	\$718,000	\$3,741,000	\$7,050,000	\$4,410,000	\$4,319,000
2019	\$16,993,000	\$267,000	\$416,000	\$683,000	\$4,596,000	\$7,902,000	\$3,616,000	-\$4,225,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

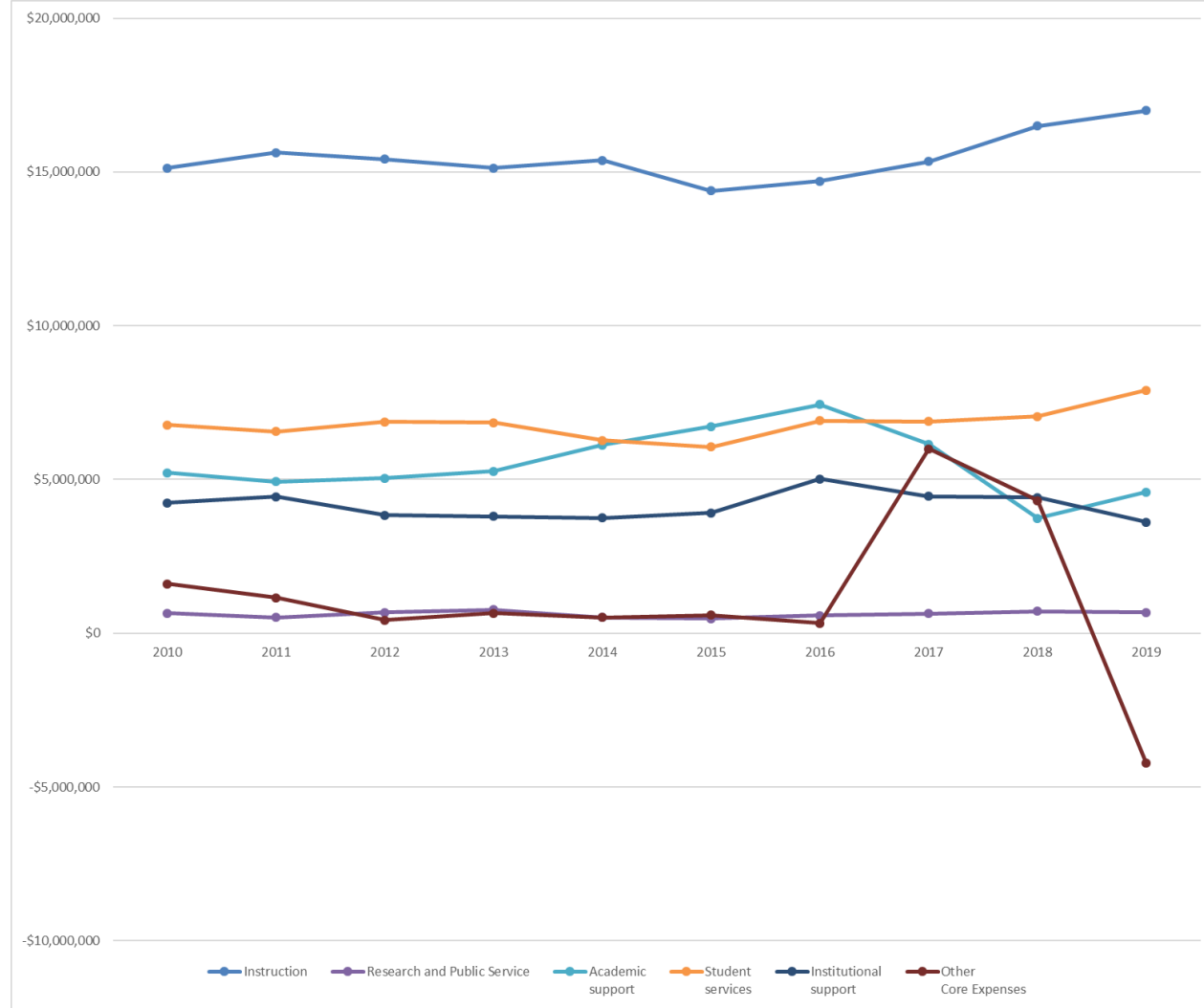
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Central Lakes College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw a slight increase in the expenses related to instruction, research and student services. The college saw decreases in expenses associated with public service and academic support, and some volatility in institutional support and other core expenses.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Central Lakes College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Central Lakes College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Central Lakes College, alongside the benchmark of the median ratio for institutions throughout the country most like Central Lakes.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 69

Central Lakes College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Central Lakes College	0.28	0.28	0.25	0.25	0.24	0.27	0.34	0.29	0.27	0.21
<i>Group 10 Median</i>	<i>0.46</i>	<i>0.40</i>	<i>0.45</i>	<i>0.43</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Central Lakes College's institutional support as a percent of instructional expense has remained decidedly below the benchmark median for the entire decade, with a rapidly accelerating decrease in the most recent years.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 69

Central Lakes College
FY2010 to FY2019

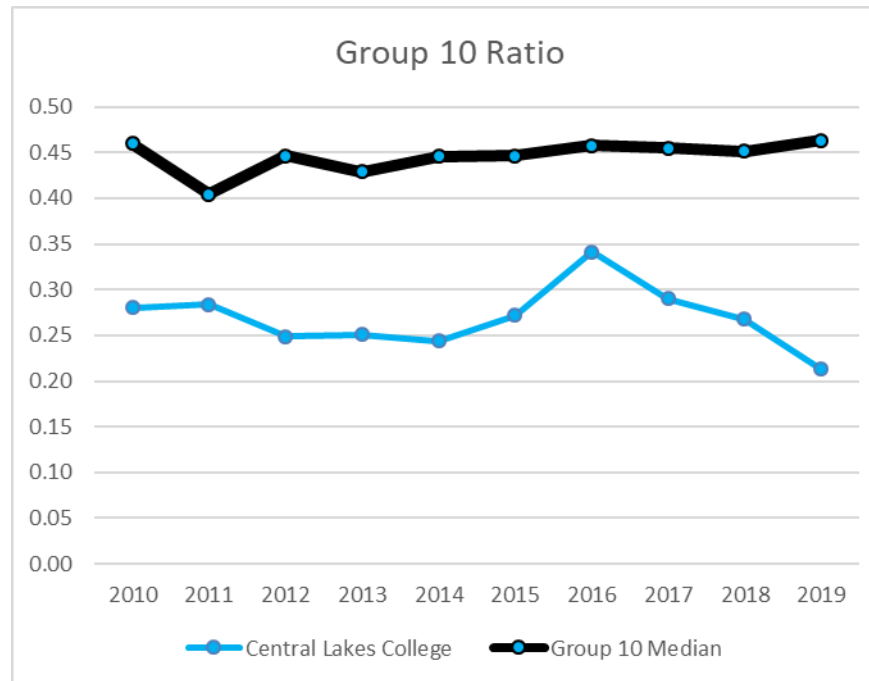


Table 1: IPEDS Finance Survey Expenditures by Function
Century College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$32,490,000	\$0	\$2,470,000	\$2,470,000	\$11,242,000	\$10,405,000	\$8,346,000	\$3,586,000
2011	\$35,680,000	\$0	\$1,865,000	\$1,865,000	\$11,407,000	\$11,204,000	\$10,287,000	\$3,507,000
2012	\$35,126,000	\$0	\$461,000	\$461,000	\$10,799,000	\$11,121,000	\$10,233,000	\$2,076,000
2013	\$35,555,000	\$0	\$98,000	\$98,000	\$10,238,000	\$10,955,000	\$12,086,000	\$2,620,000
2014	\$34,676,000	\$0	\$627,000	\$627,000	\$9,606,000	\$11,924,000	\$11,332,000	\$1,996,000
2015	\$30,962,000	\$0	\$458,000	\$458,000	\$11,396,000	\$11,334,000	\$12,356,000	\$2,186,000
2016	\$35,139,000	\$0	\$509,000	\$509,000	\$11,035,000	\$10,694,000	\$9,506,000	\$2,096,000
2017	\$35,013,000	\$177,000	\$551,000	\$728,000	\$11,121,000	\$12,165,000	\$8,082,000	\$12,678,000
2018	\$36,333,000	\$223,000	\$689,000	\$912,000	\$10,105,000	\$11,623,000	\$11,018,000	\$11,545,000
2019	\$37,160,000	\$181,000	\$667,000	\$848,000	\$9,824,000	\$12,626,000	\$10,633,000	-\$7,498,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

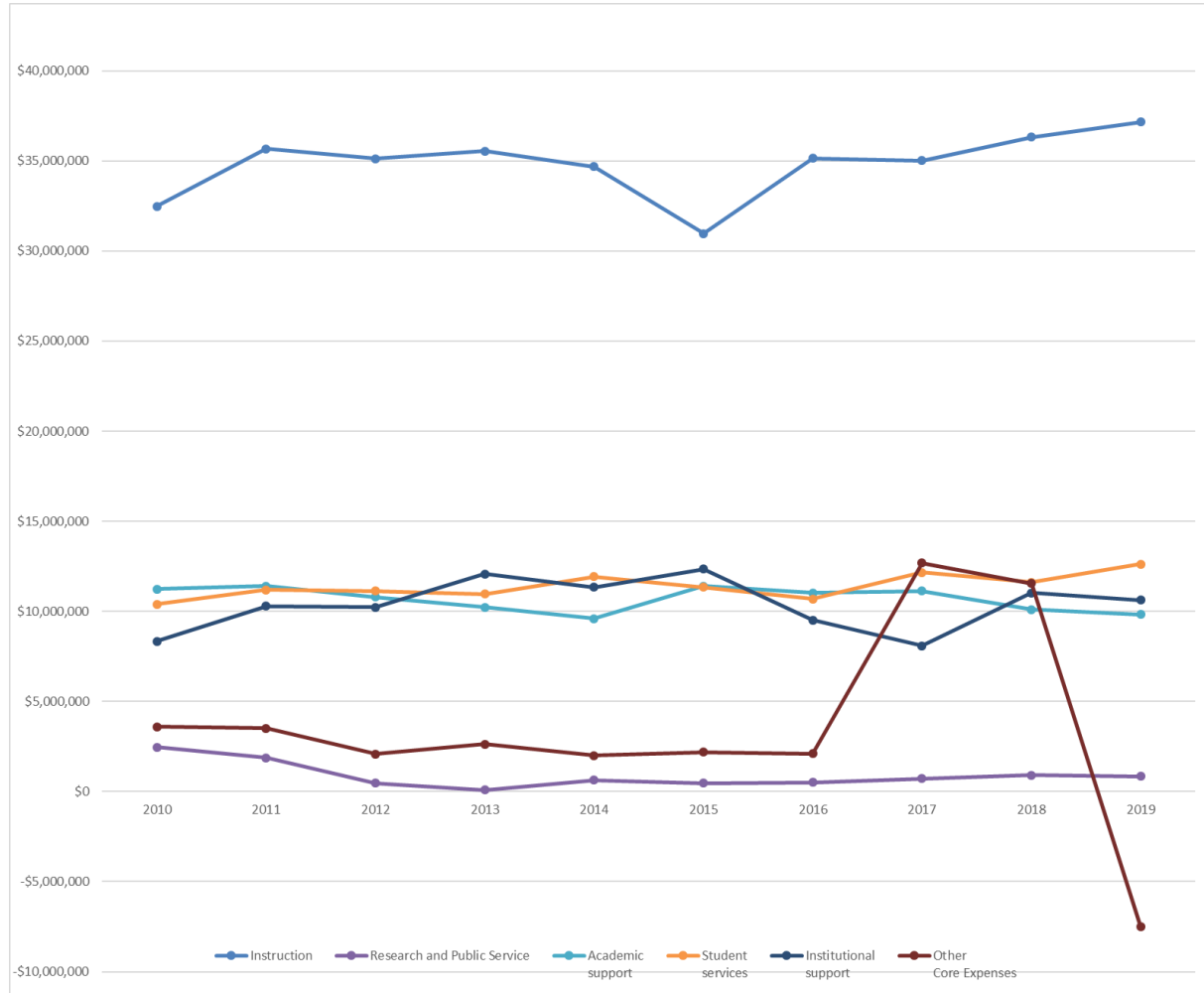
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Century College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw fluctuation in the expenses related to instruction, academic support, institutional support, and other core expenses. The procedures for expensing items toward research and public service changed in this period of time, and values for research expenses were frequently zero. There was a steady increase in expenses for student services across the decade.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Century College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Century College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Century College, alongside the benchmark of the median ratio for institutions throughout the country most like Century.

Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense

Group By Carnegie Basic 15 and Similar Undergraduate Enrollments

Group 7

Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional

Undergraduate Enrollment Size 5,000 - 9,999

Group size = 27

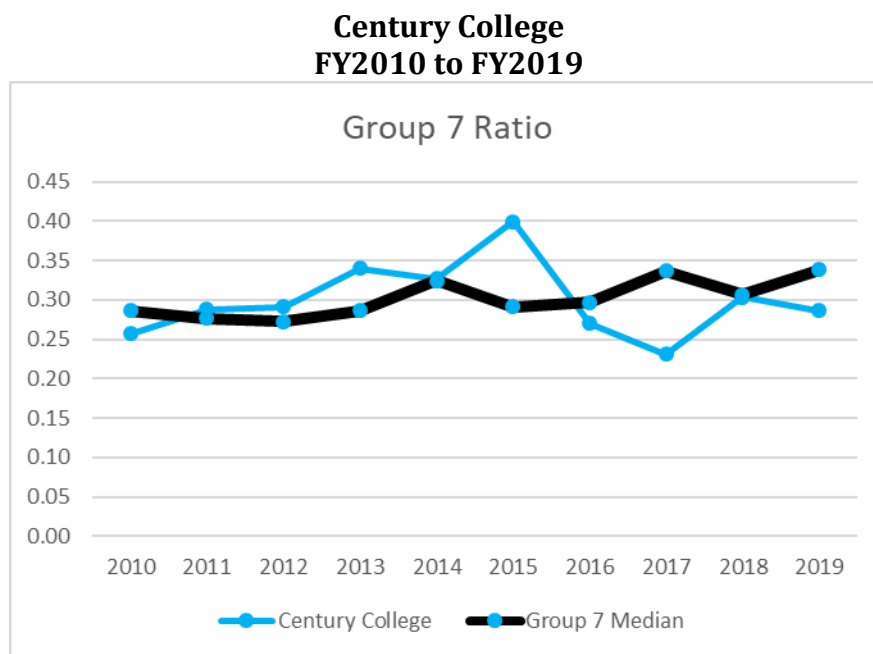
Century College

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Century College	0.26	0.29	0.29	0.34	0.33	0.40	0.27	0.23	0.30	0.29
<i>Group 7 Median</i>	<i>0.29</i>	<i>0.28</i>	<i>0.27</i>	<i>0.29</i>	<i>0.32</i>	<i>0.29</i>	<i>0.30</i>	<i>0.34</i>	<i>0.31</i>	<i>0.34</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Century College's institutional support as a percent of instructional expense has remained similar to their benchmark median for the decade, with a single point where Century's ratio was sizably greater (2015) and one where the ratio was decidedly below (2017) the benchmark group median.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 7
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 27



**Table 1: IPEDS Finance Survey Expenditures by Function
Dakota County Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$16,286,000	\$75,000	\$853,000	\$928,000	\$3,639,000	\$4,560,000	\$3,285,000	\$778,000
2011	\$16,194,000	\$77,000	\$715,000	\$792,000	\$4,265,000	\$4,459,000	\$3,110,000	\$719,000
2012	\$15,644,000	\$91,000	\$738,000	\$829,000	\$4,365,000	\$4,460,000	\$3,474,000	\$608,000
2013	\$16,218,000	\$194,000	\$849,000	\$1,043,000	\$3,527,000	\$5,765,000	\$3,420,000	\$785,000
2014	\$15,235,000	\$3,000	\$641,000	\$644,000	\$4,173,000	\$5,175,000	\$3,522,000	\$429,000
2015	\$15,148,000	\$7,000	\$394,000	\$401,000	\$4,610,000	\$4,567,000	\$3,232,000	\$550,000
2016	\$15,116,000	\$5,000	\$755,000	\$760,000	\$3,830,000	\$4,652,000	\$3,524,000	\$332,000
2017	\$15,663,000	\$12,000	\$767,000	\$779,000	\$4,624,000	\$4,897,000	\$3,424,000	\$4,221,000
2018	\$15,992,000	\$6,000	\$1,102,000	\$1,108,000	\$4,054,000	\$5,521,000	\$4,068,000	\$3,665,000
2019	\$16,298,000	\$10,000	\$1,167,000	\$1,177,000	\$3,196,000	\$5,505,000	\$5,104,000	-\$3,301,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

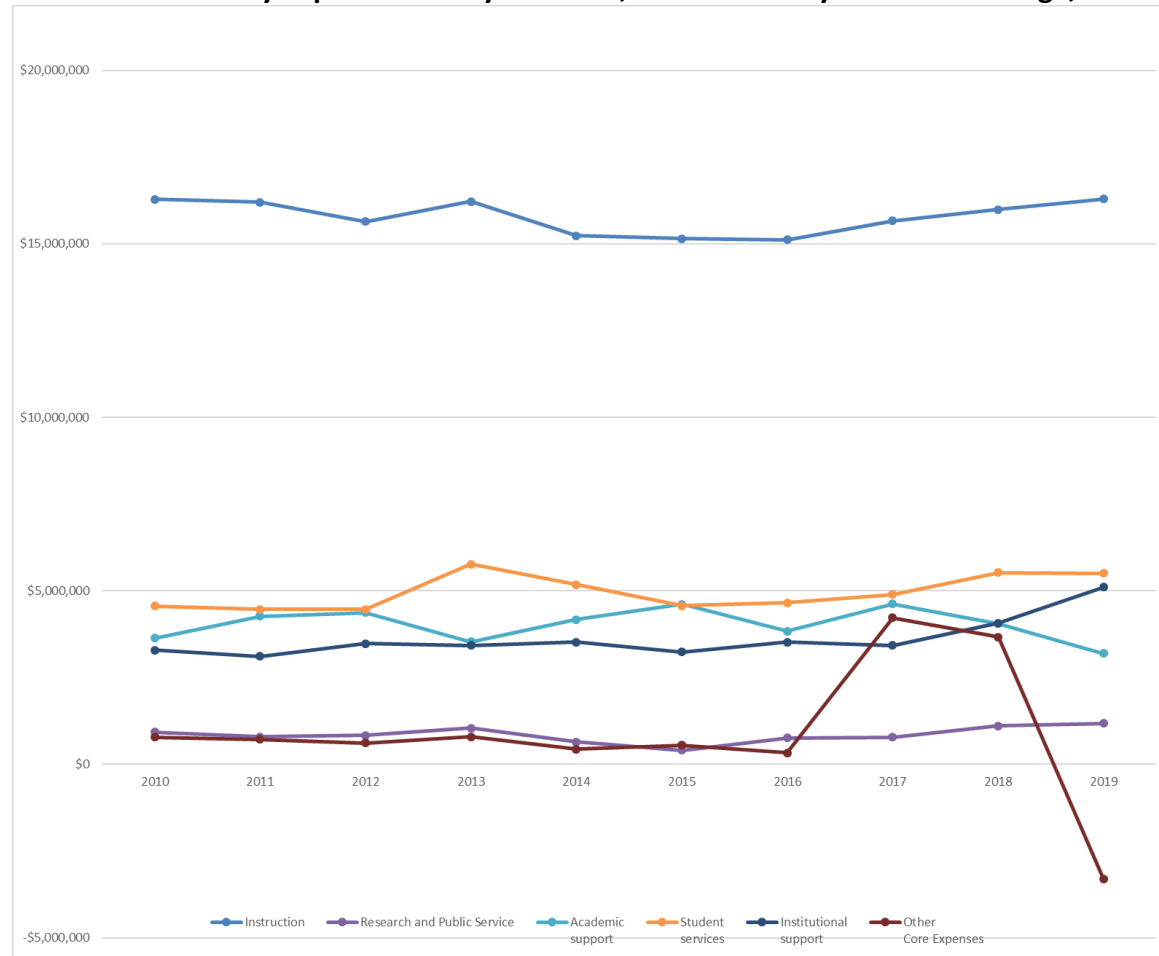
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Dakota County Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw slight fluctuation in the expenses related to instruction and academic support. There were increases in the expenses for public service, student services, and institutional support. Items attributed to other core expenses fluctuated wildly.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Dakota County Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Dakota County Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Dakota County Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like Dakota County Tech.

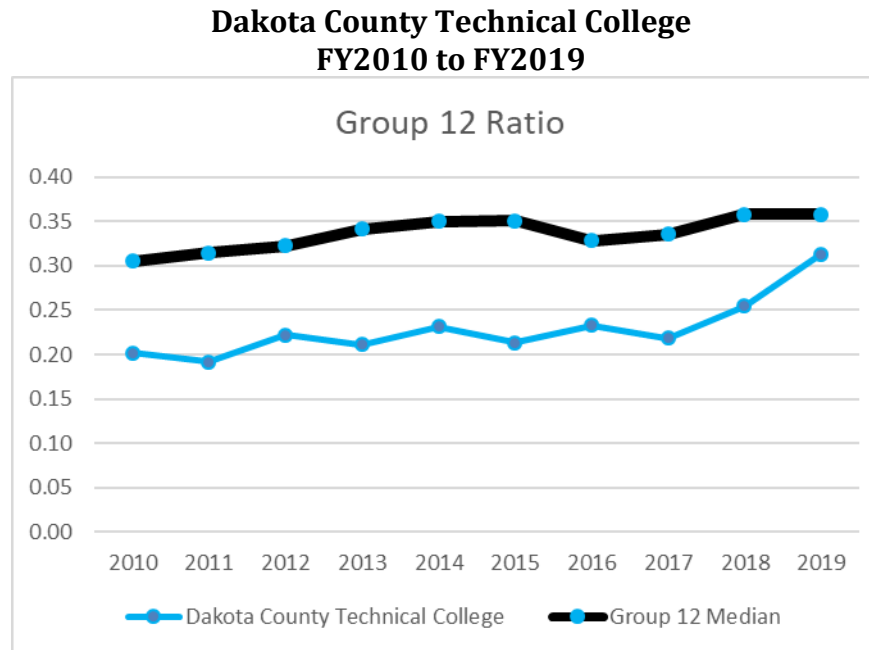
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48

Dakota County Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Dakota County Technical College	0.20	0.19	0.22	0.21	0.23	0.21	0.23	0.22	0.25	0.31
<i>Group 12 Median</i>	<i>0.31</i>	<i>0.31</i>	<i>0.32</i>	<i>0.34</i>	<i>0.35</i>	<i>0.35</i>	<i>0.33</i>	<i>0.34</i>	<i>0.36</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Dakota County Technical College's institutional support as a percent of instructional expense has remained solidly and significantly below the benchmark group's median ratio, with some weak improvement in the most recent year.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48**



**Table 1: IPEDS Finance Survey Expenditures by Function
Fond du Lac Tribal and Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$5,132,000	\$53,000	\$0	\$53,000	\$1,701,000	\$1,968,000	\$2,220,000	\$893,000
2011	\$5,462,000	\$89,000	\$0	\$89,000	\$1,545,000	\$2,021,000	\$2,232,000	\$848,000
2012	\$5,037,000	\$154,000	\$0	\$154,000	\$2,522,000	\$2,192,000	\$1,776,000	\$636,000
2013	\$5,358,000	\$50,000	\$0	\$50,000	\$2,700,000	\$2,577,000	\$1,814,000	\$670,000
2014	\$5,545,000	\$66,000	\$0	\$66,000	\$3,540,000	\$2,652,000	\$1,649,000	\$669,000
2015	\$4,910,000	\$73,000	\$0	\$73,000	\$2,775,000	\$3,202,000	\$1,870,000	\$753,000
2016	\$4,738,000	\$68,000	\$0	\$68,000	\$1,955,000	\$4,179,000	\$1,920,000	\$759,000
2017	\$5,468,000	\$44,000	\$0	\$44,000	\$1,890,000	\$3,958,000	\$1,805,000	\$2,360,000
2018	\$5,232,000	\$54,000	\$0	\$54,000	\$1,695,000	\$4,003,000	\$1,961,000	\$1,786,000
2019	\$5,144,000	\$28,000	\$0	\$28,000	\$1,748,000	\$4,291,000	\$1,923,000	-\$992,000

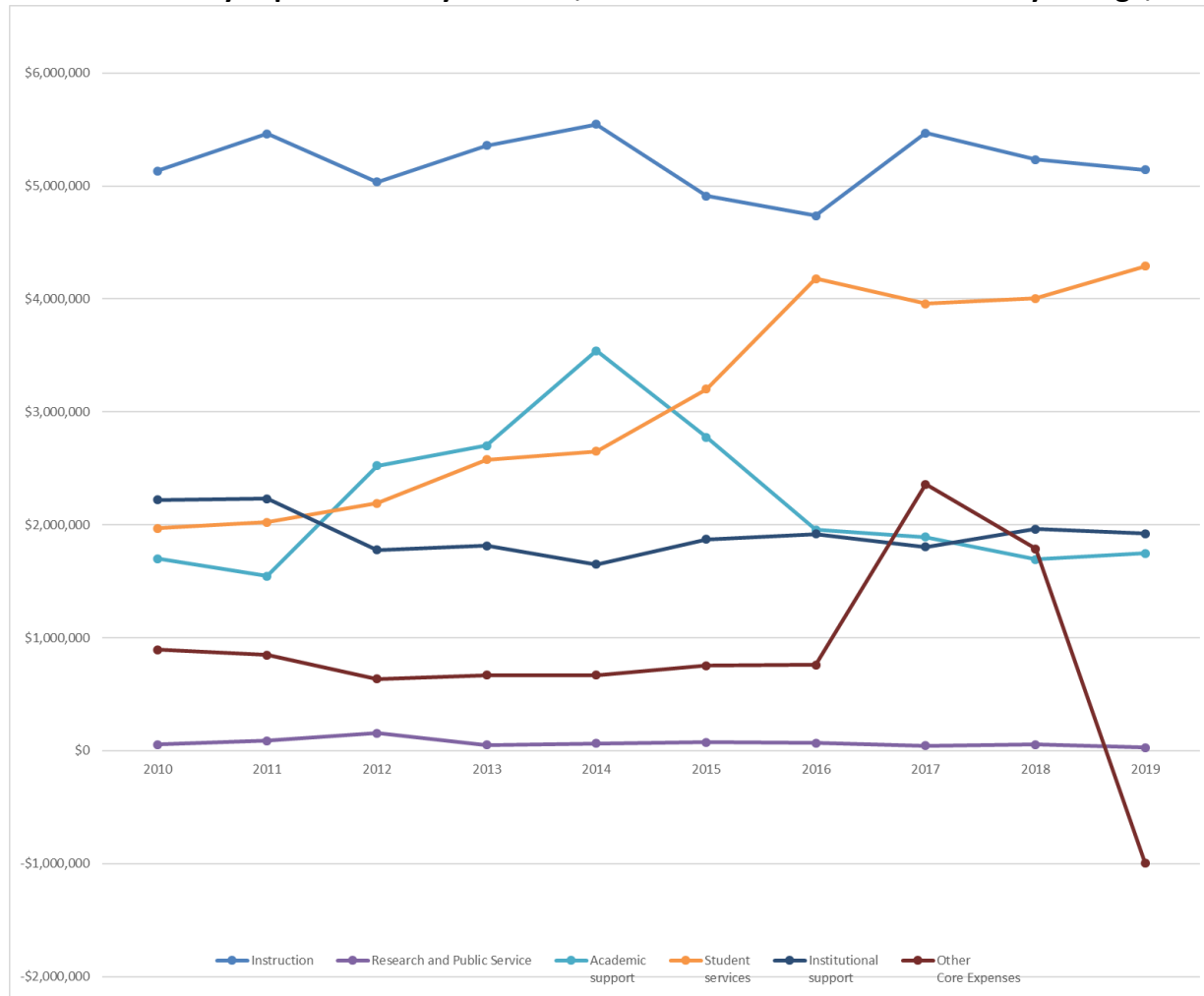
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Fond du Lac Tribal and Community College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw relative stability in the expenses related to instruction, and institutional support, and with the exception of one year, research expenses. No public service expenses were reported. There was more volatility during the decade in the expenses related to academic support, student support, and other core expenses.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Fond du Lac Tribal and Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Fond du Lac Tribal and Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Fond du Lac Tribal and Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Fond du Lac.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 20
Tribal Colleges
Undergraduate Enrollment Size Under 1,000
Group size = 24

Fond du Lac Tribal and Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fond du Lac Tribal and Community College	0.43	0.41	0.35	0.34	0.30	0.38	0.41	0.33	0.37	0.37
<i>Group 20 Median</i>	<i>0.75</i>	<i>1.08</i>	<i>0.74</i>	<i>0.67</i>	<i>0.68</i>	<i>0.75</i>	<i>0.76</i>	<i>0.83</i>	<i>0.78</i>	<i>0.92</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Fond du Lac Tribal and Community College's institutional support as a percent of instructional expense has remained solidly and significantly below the benchmark group's median ratio, with many years where Fond du Lac's ratio was less than half that of the benchmark group median.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 20

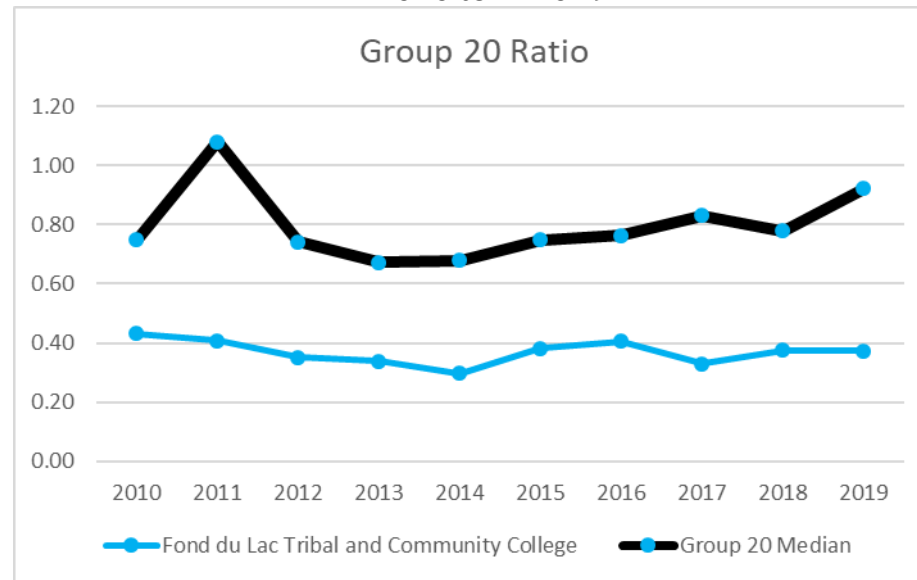
Tribal Colleges

Undergraduate Enrollment Size Under 1,000

Group size = 24

Fond du Lac Tribal and Community College

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Hennepin Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$24,378,000	\$0	\$159,000	\$159,000	\$7,548,000	\$6,231,000	\$5,432,000	\$2,091,000
2011	\$27,495,000	\$0	\$163,000	\$163,000	\$10,149,000	\$7,404,000	\$4,955,000	\$2,302,000
2012	\$26,818,000	\$0	\$211,000	\$211,000	\$9,202,000	\$7,549,000	\$6,404,000	\$1,501,000
2013	\$26,273,000	\$0	\$99,000	\$99,000	\$9,852,000	\$8,000,000	\$5,379,000	\$1,583,000
2014	\$27,435,000	\$0	\$0	\$0	\$8,794,000	\$8,319,000	\$5,279,000	\$1,608,000
2015	\$25,777,000	\$0	\$0	\$0	\$7,914,000	\$8,064,000	\$5,813,000	\$1,755,000
2016	\$25,913,000	\$0	\$0	\$0	\$7,240,000	\$8,502,000	\$5,751,000	\$1,309,000
2017	\$26,750,000	\$0	\$0	\$0	\$6,198,000	\$8,403,000	\$5,531,000	\$9,245,000
2018	\$26,909,000	\$0	\$0	\$0	\$5,741,000	\$8,385,000	\$6,033,000	\$7,672,000
2019	\$26,976,000	\$0	\$0	\$0	\$6,820,000	\$8,568,000	\$5,607,000	-\$6,279,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

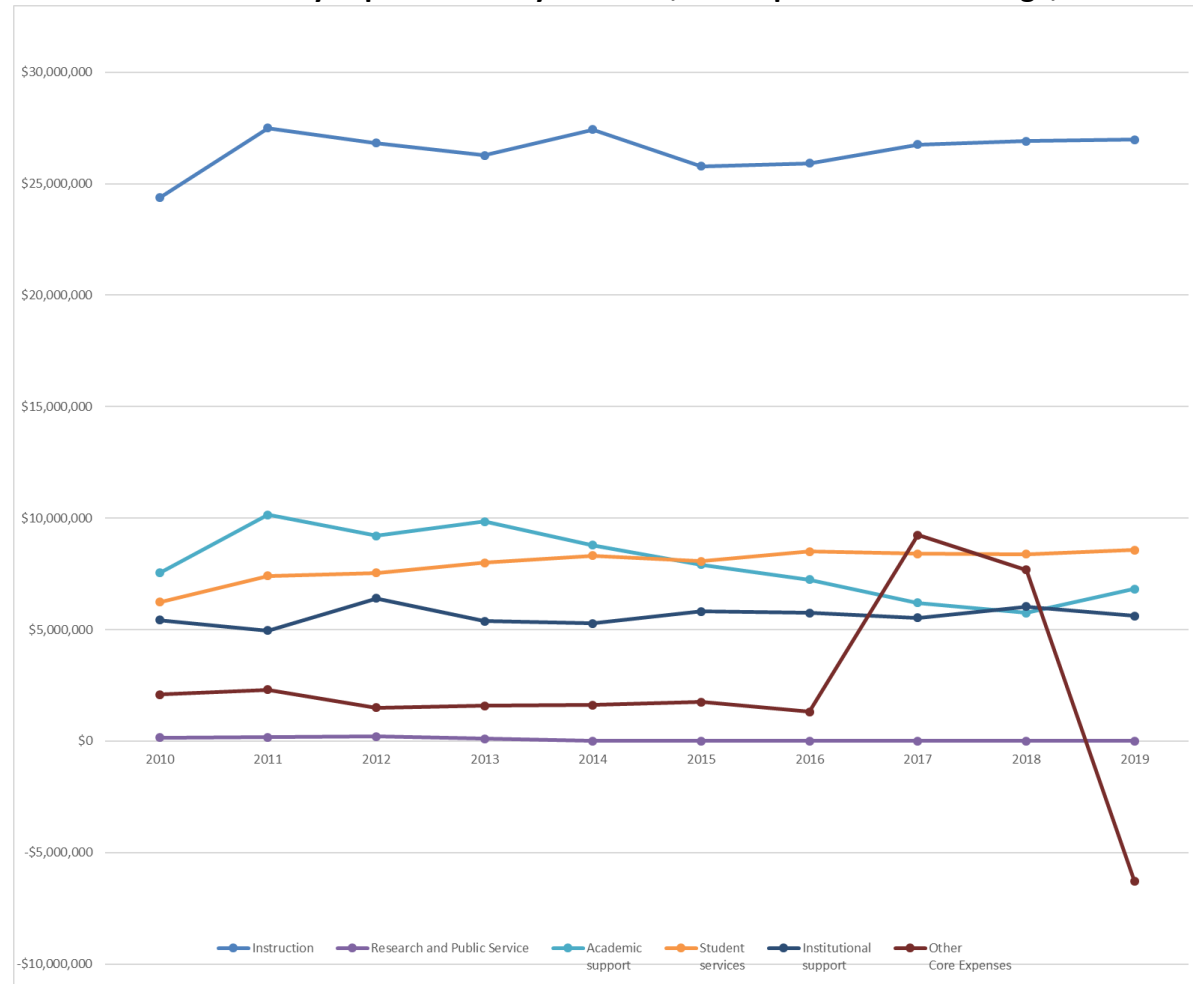
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Hennepin Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw slow growth in the expenses related to instruction and student services. There was some stability over this period in expenses for institutional support, and more volatility in academic support and other core expenses. The procedures for expensing items toward research and public service changed in this period of time, and these values were frequently zero.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Hennepin Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Hennepin Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Hennepin Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like Hennepin Tech.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 11

Associate's Colleges: High Career & Technical-High Traditional

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 35

Hennepin Technical College

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Hennepin Technical College	0.22	0.18	0.24	0.20	0.19	0.23	0.22	0.21	0.22	0.21
<i>Group 11 Median</i>	<i>0.28</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.30</i>	<i>0.33</i>	<i>0.32</i>	<i>0.31</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Hennepin Technical College's institutional support as a percent of instructional expense has remained solidly less than the benchmark group's median ratio for the entire ten year period, with the most recent years showing a growing gap to the benchmark group median.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 11
Associate's Colleges: High Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 35**

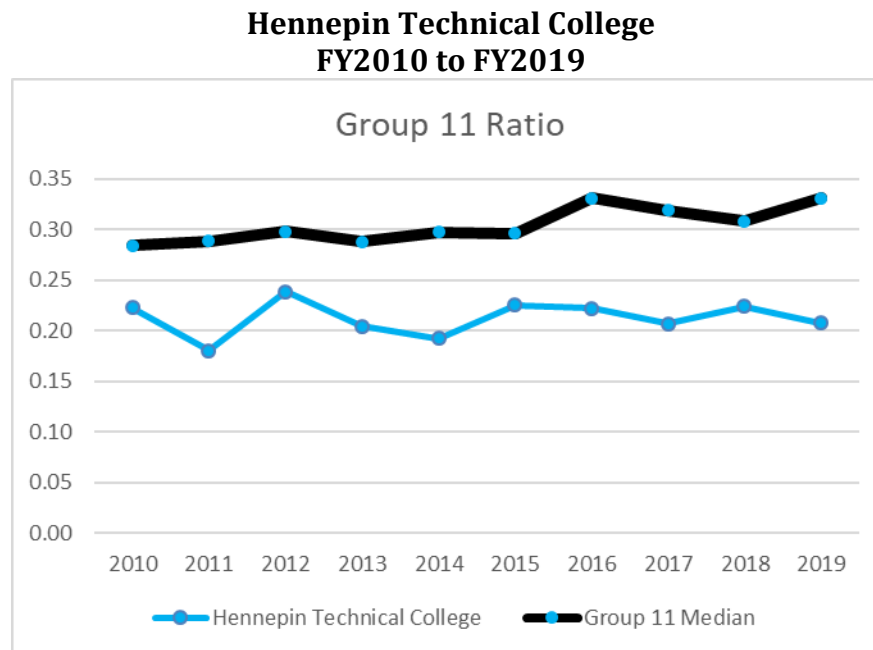


Table 1: IPEDS Finance Survey Expenditures by Function
Hibbing Community College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$9,358,000	\$0	\$36,000	\$36,000	\$1,664,000	\$3,411,000	\$3,161,000	\$799,000
2011	\$9,192,000	\$22,000	\$46,000	\$68,000	\$1,668,000	\$3,227,000	\$2,907,000	\$658,000
2012	\$9,763,000	\$0	\$40,000	\$40,000	\$1,741,000	\$2,786,000	\$2,049,000	\$329,000
2013	\$10,422,000	\$0	\$82,000	\$82,000	\$1,547,000	\$2,674,000	\$2,950,000	\$395,000
2014	\$10,328,000	\$25,000	\$100,000	\$125,000	\$1,461,000	\$2,884,000	\$1,489,000	\$352,000
2015	\$9,576,000	\$0	\$24,000	\$24,000	\$972,000	\$2,555,000	\$2,941,000	\$310,000
2016	\$9,569,000	\$14,000	\$63,000	\$77,000	\$1,270,000	\$2,690,000	\$2,716,000	\$300,000
2017	\$11,283,000	\$12,000	\$87,000	\$99,000	\$1,281,000	\$2,708,000	\$2,637,000	\$2,996,000
2018	\$8,774,000	\$24,000	\$123,000	\$147,000	\$1,366,000	\$2,669,000	\$2,318,000	\$2,700,000
2019	\$8,841,000	\$0	\$103,000	\$103,000	\$1,146,000	\$2,671,000	\$2,483,000	-\$2,097,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

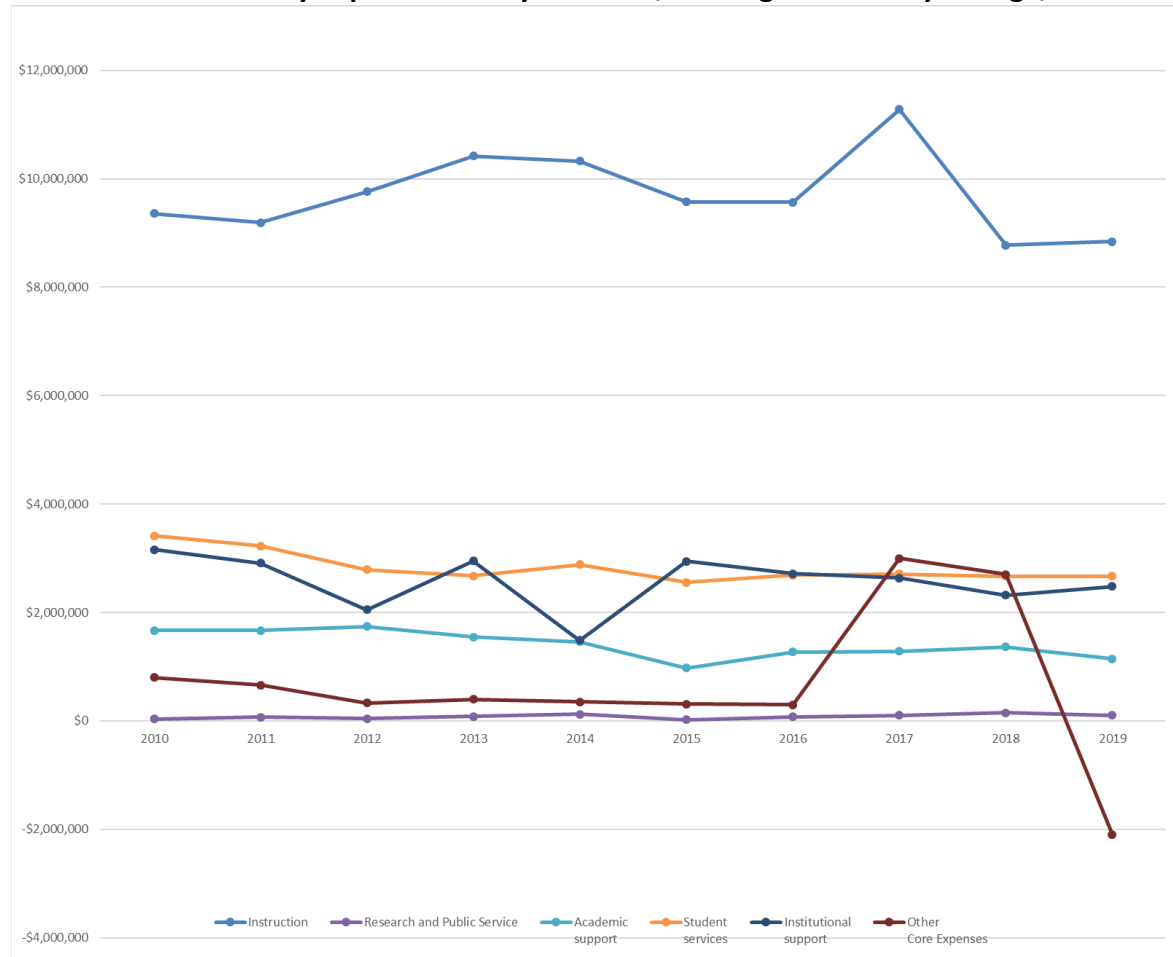
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Hibbing Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw declines in every category of expense, with the exception of public service and other core expenses. There was some fluctuation over this period in expenses for instruction and academic support.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Hibbing Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Hibbing Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Hibbing Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Hibbing.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 5
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size under 1,000
Group size = 9**

**Hibbing Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Hibbing Community College	0.34	0.32	0.21	0.28	0.14	0.31	0.28	0.23	0.26	0.28
<i>Group 5 Median</i>	<i>0.32</i>	<i>0.34</i>	<i>0.34</i>	<i>0.30</i>	<i>0.33</i>	<i>0.34</i>	<i>0.35</i>	<i>0.38</i>	<i>0.34</i>	<i>0.35</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Hibbing Community College's institutional support as a percent of instructional expense has remained lower than the benchmark group's median ratio for the entire ten year period except for the first year, fiscal 2010. In some of these years (2012, 2014, 2017) Hibbing's ratio fell to less than half the benchmark median value.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 5
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size under 1,000
Group size = 9

Hibbing Community College
FY2010 to FY2019

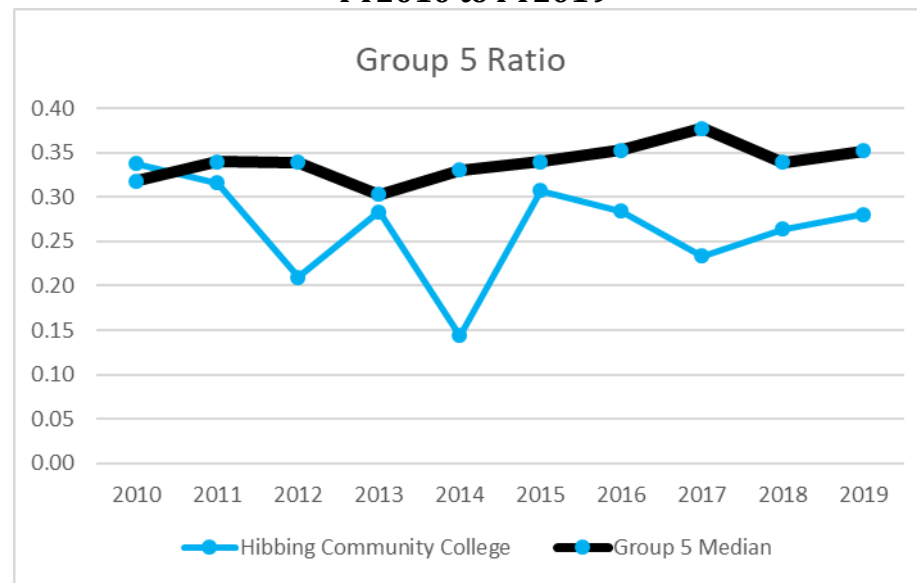


Table 1: IPEDS Finance Survey Expenditures by Function
Inver Hills Community College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$16,588,000	\$0	\$0	\$0	\$5,876,000	\$6,191,000	\$5,094,000	\$1,282,000
2011	\$18,218,000	\$0	\$59,000	\$59,000	\$5,616,000	\$6,451,000	\$5,501,000	\$1,292,000
2012	\$16,900,000	\$0	\$39,000	\$39,000	\$5,763,000	\$6,490,000	\$5,364,000	\$1,188,000
2013	\$17,190,000	\$0	\$78,000	\$78,000	\$5,881,000	\$5,957,000	\$5,329,000	\$1,167,000
2014	\$17,669,000	\$0	\$15,000	\$15,000	\$5,613,000	\$5,622,000	\$5,203,000	\$1,163,000
2015	\$16,738,000	\$0	\$10,000	\$10,000	\$5,898,000	\$5,334,000	\$5,517,000	\$845,000
2016	\$16,981,000	\$0	\$12,000	\$12,000	\$5,767,000	\$5,253,000	\$5,008,000	\$951,000
2017	\$17,591,000	\$0	\$33,000	\$33,000	\$4,903,000	\$5,558,000	\$4,418,000	\$6,023,000
2018	\$18,108,000	\$0	\$27,000	\$27,000	\$4,840,000	\$6,296,000	\$4,816,000	\$4,758,000
2019	\$18,770,000	\$10,000	\$8,000	\$18,000	\$4,736,000	\$5,897,000	\$5,042,000	-\$4,197,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

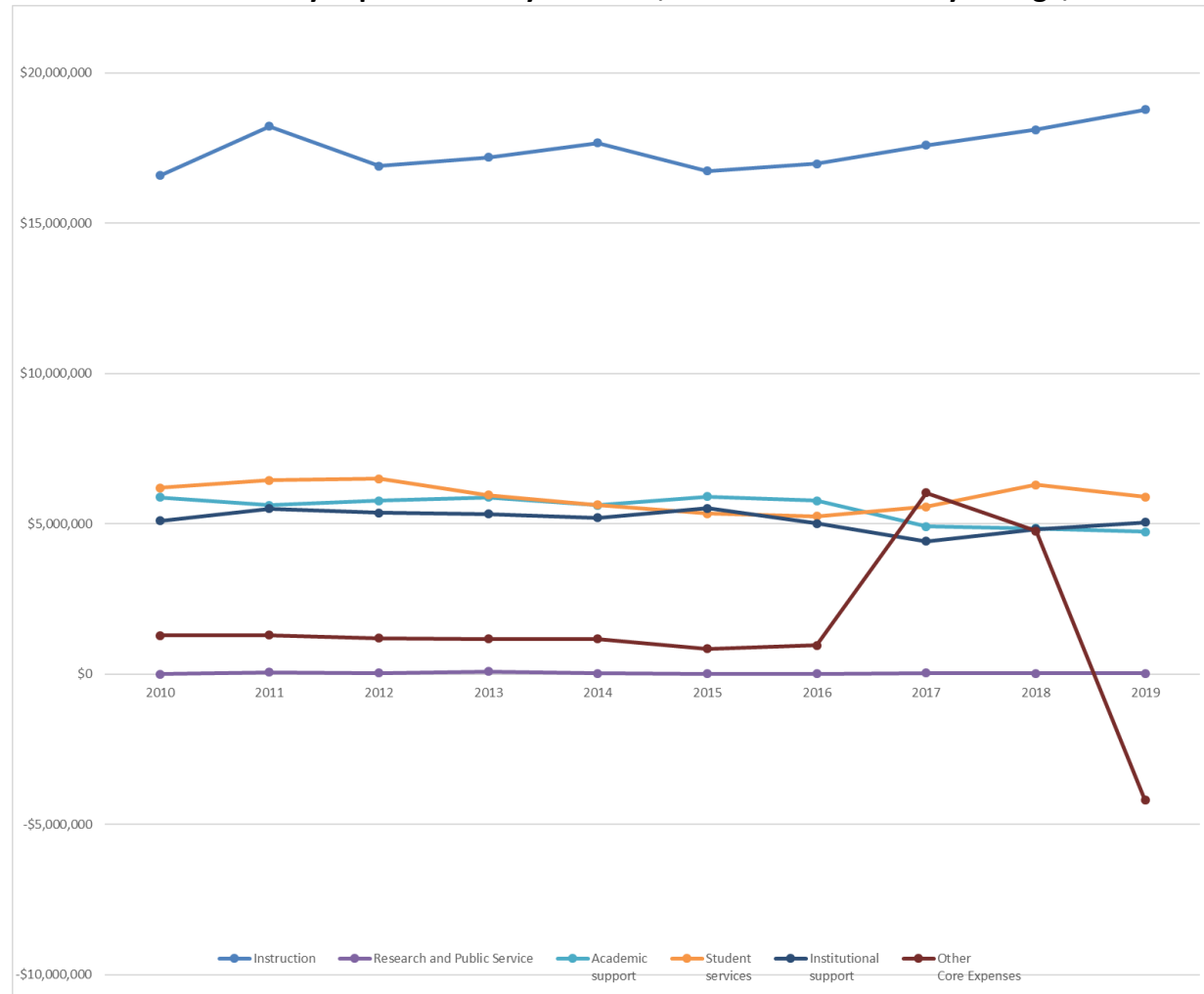
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Inver Hills Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw a slow increase in instructional expenses, coupled with declines in academic support and student services, as well as in the relatively small expenses for public service. Institutional support remained relatively stable over the decade. There was some fluctuation over this period in other core expenses.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Inver Hills Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Inver Hills Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Inver Hills Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Inver Hills.

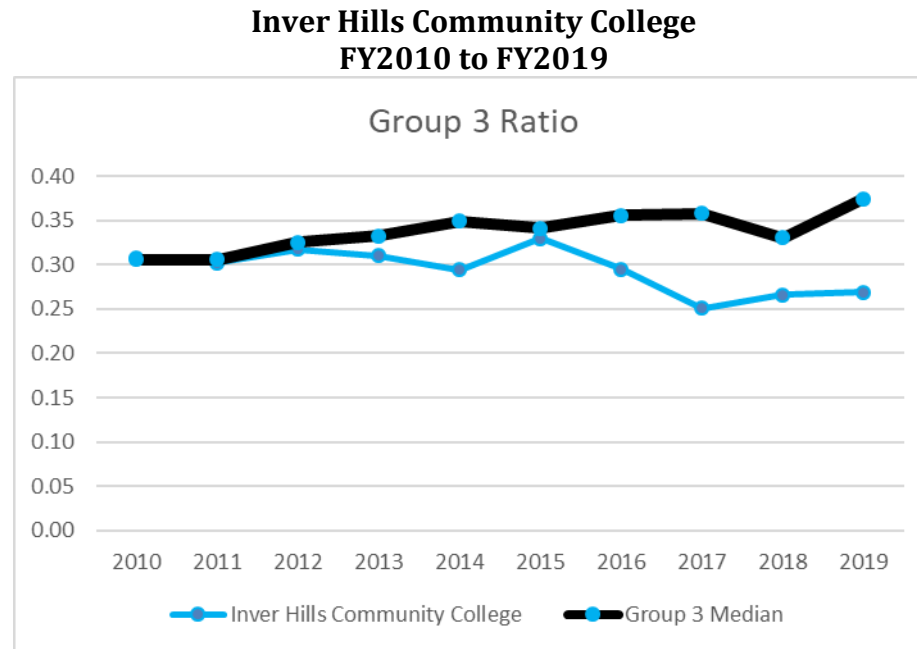
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 3
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62

Inver Hills Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Inver Hills Community College	0.31	0.30	0.32	0.31	0.29	0.33	0.29	0.25	0.27	0.27
<i>Group 3 Median</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.34</i>	<i>0.36</i>	<i>0.36</i>	<i>0.33</i>	<i>0.37</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Inver Hills Community College's institutional support as a percent of instructional expense has remained lower than the benchmark group's median ratio for the entire ten year period with the exception of fiscal 2010 where it was equal. A sizable decline in the ratio for Inver Hills compared to the benchmark group occurred from 2015 to 2017 and the ratio has remained low since.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 3
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62**



**Table 1: IPEDS Finance Survey Expenditures by Function
Itasca Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$5,102,000	\$104,000	\$89,000	\$193,000	\$1,965,000	\$3,279,000	\$1,734,000	\$1,115,000
2011	\$5,485,000	\$41,000	\$88,000	\$129,000	\$1,521,000	\$3,249,000	\$1,578,000	\$1,167,000
2012	\$5,131,000	\$18,000	\$62,000	\$80,000	\$1,154,000	\$3,262,000	\$1,453,000	\$661,000
2013	\$5,278,000	\$28,000	\$43,000	\$71,000	\$1,256,000	\$3,575,000	\$1,662,000	\$816,000
2014	\$5,842,000	\$27,000	\$29,000	\$56,000	\$1,358,000	\$3,514,000	\$1,939,000	\$752,000
2015	\$5,581,000	\$31,000	\$24,000	\$55,000	\$1,465,000	\$3,469,000	\$1,413,000	\$746,000
2016	\$5,118,000	\$31,000	\$29,000	\$60,000	\$978,000	\$3,622,000	\$1,177,000	\$491,000
2017	\$5,158,000	\$0	\$97,000	\$97,000	\$1,463,000	\$3,227,000	\$1,501,000	\$2,520,000
2018	\$5,663,000	\$0	\$378,000	\$378,000	\$1,240,000	\$3,381,000	\$1,428,000	\$1,800,000
2019	\$4,977,000	\$5,000	\$275,000	\$280,000	\$1,066,000	\$3,189,000	\$1,823,000	-\$1,901,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

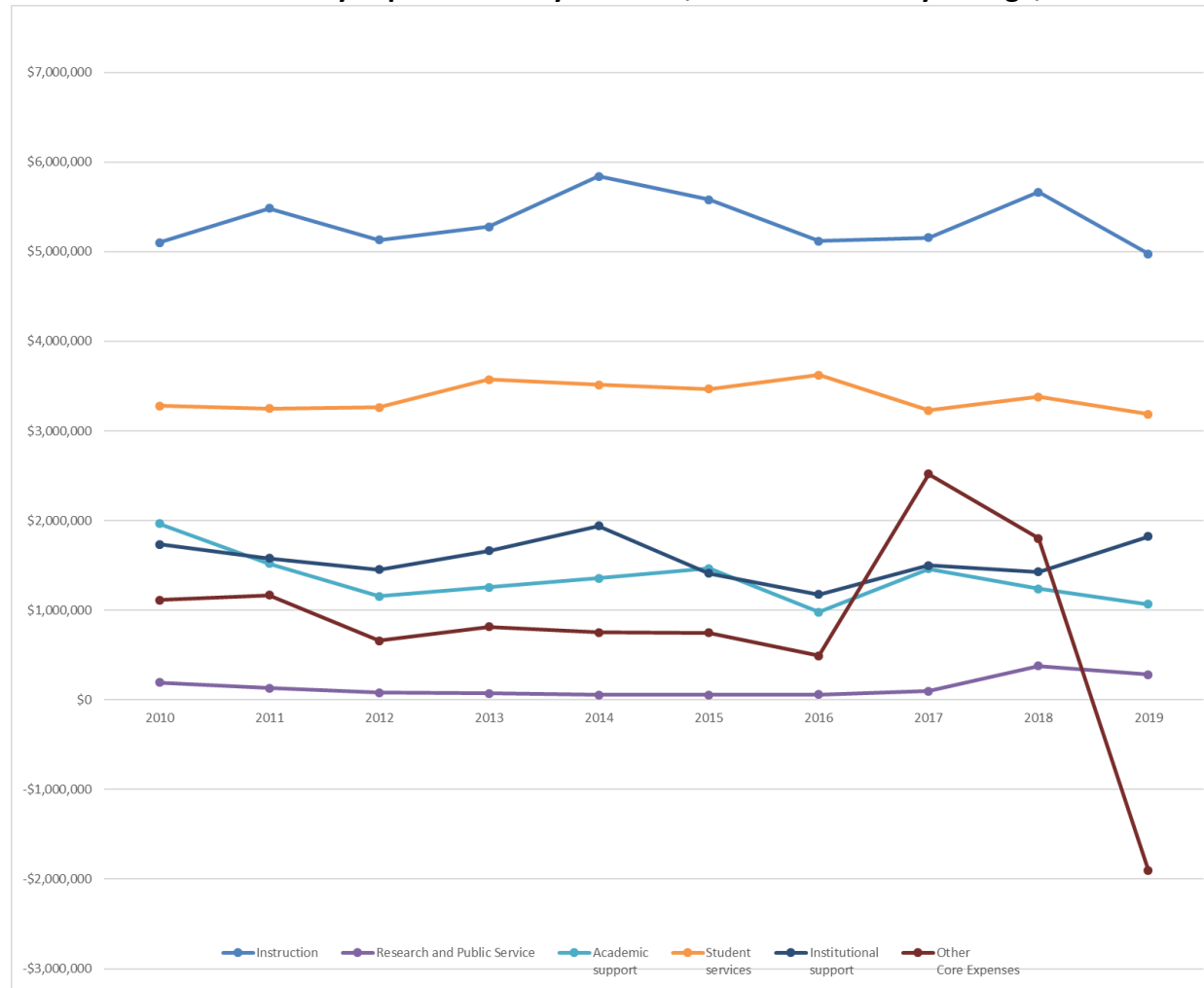
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Itasca Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw relative stability in instructional expenses, student services expenses and institutional support. Expenses incurred for academic support were almost halved over the course of the decade. Processes for classifying research and public service expenses changed over the period of time measured. Other core expenses also fluctuated over these years.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Itasca Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Itasca Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Itasca Community College, alongside the median ratio for institutions throughout the country most like Itasca.

Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense

Group By Carnegie Basic 15 and Similar Undergraduate Enrollments

Group 1

Associate's Colleges: High Transfer-High Traditional

Undergraduate Enrollment Size Under 1,000

Group size = 15

Itasca Community College

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Itasca Community College	0.34	0.29	0.28	0.31	0.33	0.25	0.23	0.29	0.25	0.37
<i>Group 1 Median</i>	<i>0.34</i>	<i>0.32</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.35</i>	<i>0.35</i>	<i>0.37</i>	<i>0.31</i>	<i>0.35</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Itasca Community College's institutional support as a percent of instructional expense has remained lower than the benchmark group's median ratio for six of the ten years, and only exceeded it in one of those years, the most recent.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

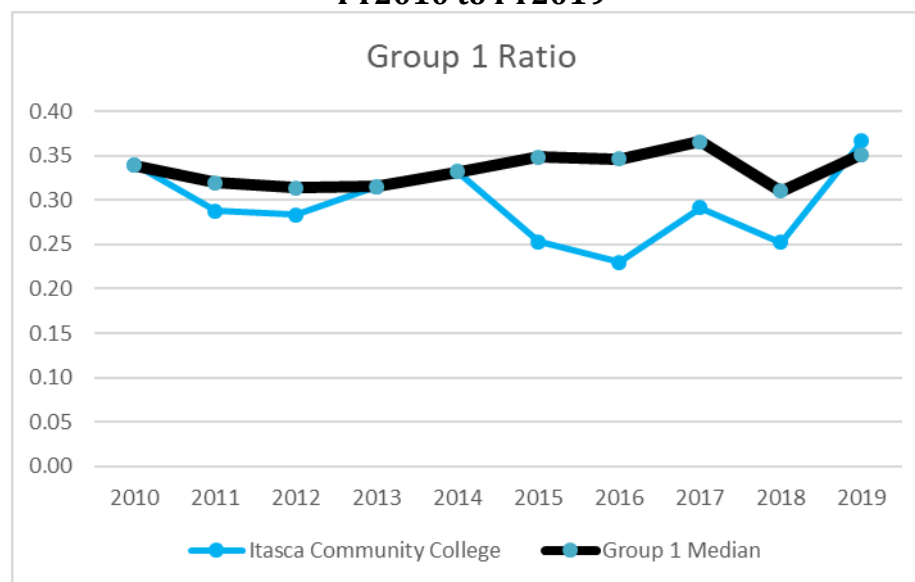
Group 1

**Associate's Colleges: High Transfer-High Traditional
Undergraduate Enrollment Size Under 1,000**

Group size = 15

Itasca Community College

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Lake Superior College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$18,881,000	\$339,000	\$577,000	\$916,000	\$4,571,000	\$5,340,000	\$4,033,000	\$1,027,000
2011	\$19,548,000	\$310,000	\$400,000	\$710,000	\$4,684,000	\$4,737,000	\$3,953,000	\$1,211,000
2012	\$20,162,000	\$144,000	\$355,000	\$499,000	\$3,883,000	\$4,626,000	\$3,634,000	\$789,000
2013	\$21,580,000	\$235,000	\$172,000	\$407,000	\$3,270,000	\$4,807,000	\$3,771,000	\$926,000
2014	\$22,186,000	\$315,000	\$106,000	\$421,000	\$3,245,000	\$4,429,000	\$4,257,000	\$843,000
2015	\$22,929,000	\$341,000	\$168,000	\$509,000	\$3,512,000	\$4,716,000	\$5,327,000	\$838,000
2016	\$23,102,000	\$267,000	\$163,000	\$430,000	\$3,864,000	\$4,993,000	\$5,000,000	\$634,000
2017	\$23,787,000	\$0	\$171,000	\$171,000	\$3,977,000	\$5,245,000	\$5,354,000	\$5,845,000
2018	\$24,563,000	\$0	\$111,000	\$111,000	\$4,534,000	\$5,722,000	\$5,539,000	\$4,343,000
2019	\$24,499,000	\$0	\$158,000	\$158,000	\$4,059,000	\$6,315,000	\$5,985,000	-\$3,707,000

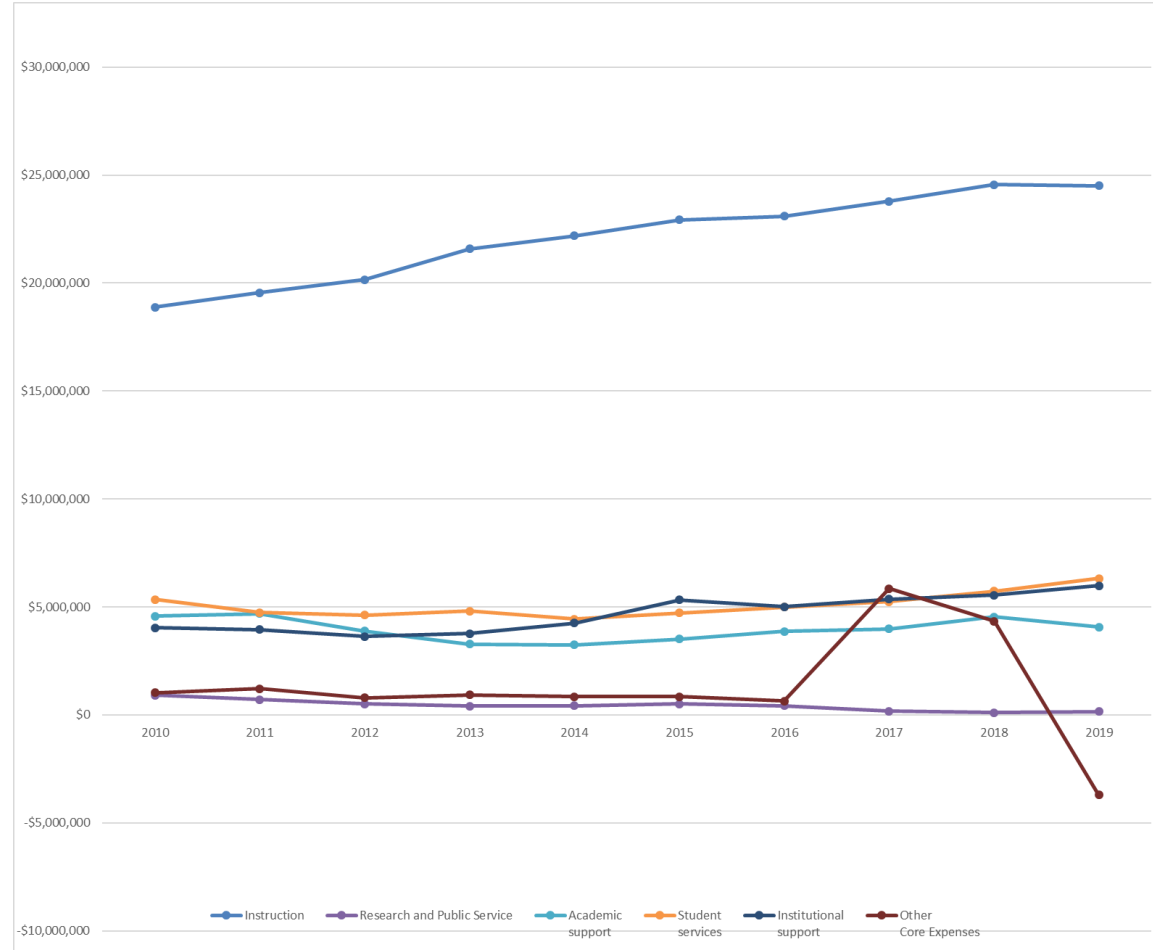
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Lake Superior College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw growth in instructional expense, student services and institutional support, as well as some fluctuation in academic support. Processes for classifying research and public service expenses changed over the period of time measured, resulting in a steep decline in those expenses. Other core expenses also fluctuated over these years. The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Lake Superior College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Lake Superior College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Lake Superior College, alongside the benchmark of the median ratio for institutions throughout the country most like Lake Superior.

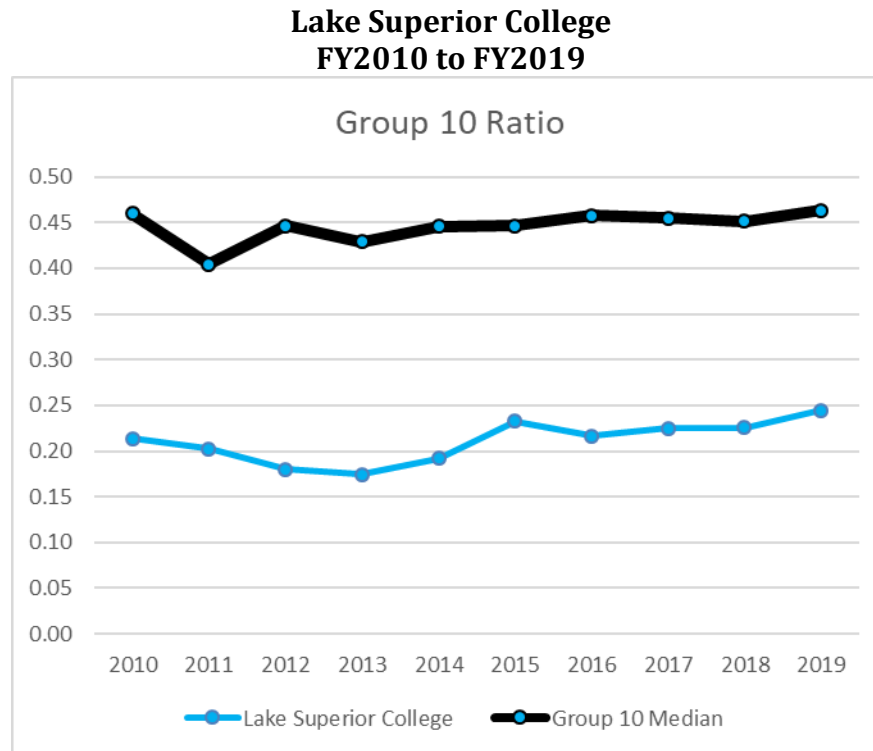
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 69

Lake Superior College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Lake Superior College	0.21	0.20	0.18	0.17	0.19	0.23	0.22	0.23	0.23	0.24
<i>Group 10 Median</i>	<i>0.46</i>	<i>0.40</i>	<i>0.45</i>	<i>0.43</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Lake Superior College's institutional support as a percent of instructional expense has remained solidly and significantly below the benchmark group's median ratio, with many years where Lake Superior's ratio was less than half that of the benchmark group median.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 69



**Table 1: IPEDS Finance Survey Expenditures by Function
Mesabi Range College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$6,192,000	\$0	\$391,000	\$391,000	\$1,382,000	\$2,946,000	\$2,184,000	\$665,000
2011	\$7,065,000	\$0	\$437,000	\$437,000	\$1,429,000	\$2,935,000	\$1,636,000	\$496,000
2012	\$5,642,000	\$0	\$465,000	\$465,000	\$1,293,000	\$2,811,000	\$1,754,000	\$281,000
2013	\$5,898,000	\$1,000	\$258,000	\$259,000	\$1,738,000	\$2,729,000	\$1,668,000	\$365,000
2014	\$6,699,000	\$25,000	\$217,000	\$242,000	\$1,042,000	\$2,963,000	\$2,184,000	\$295,000
2015	\$5,567,000	\$0	\$26,000	\$26,000	\$1,192,000	\$2,781,000	\$1,894,000	\$752,000
2016	\$5,099,000	\$0	\$0	\$0	\$1,115,000	\$3,031,000	\$1,659,000	\$321,000
2017	\$5,727,000	\$0	\$73,000	\$73,000	\$1,278,000	\$3,245,000	\$1,911,000	\$2,676,000
2018	\$5,526,000	\$14,000	\$58,000	\$72,000	\$872,000	\$3,056,000	\$1,665,000	\$2,448,000
2019	\$5,252,000	\$0	\$95,000	\$95,000	\$1,061,000	\$3,162,000	\$1,781,000	-\$1,776,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

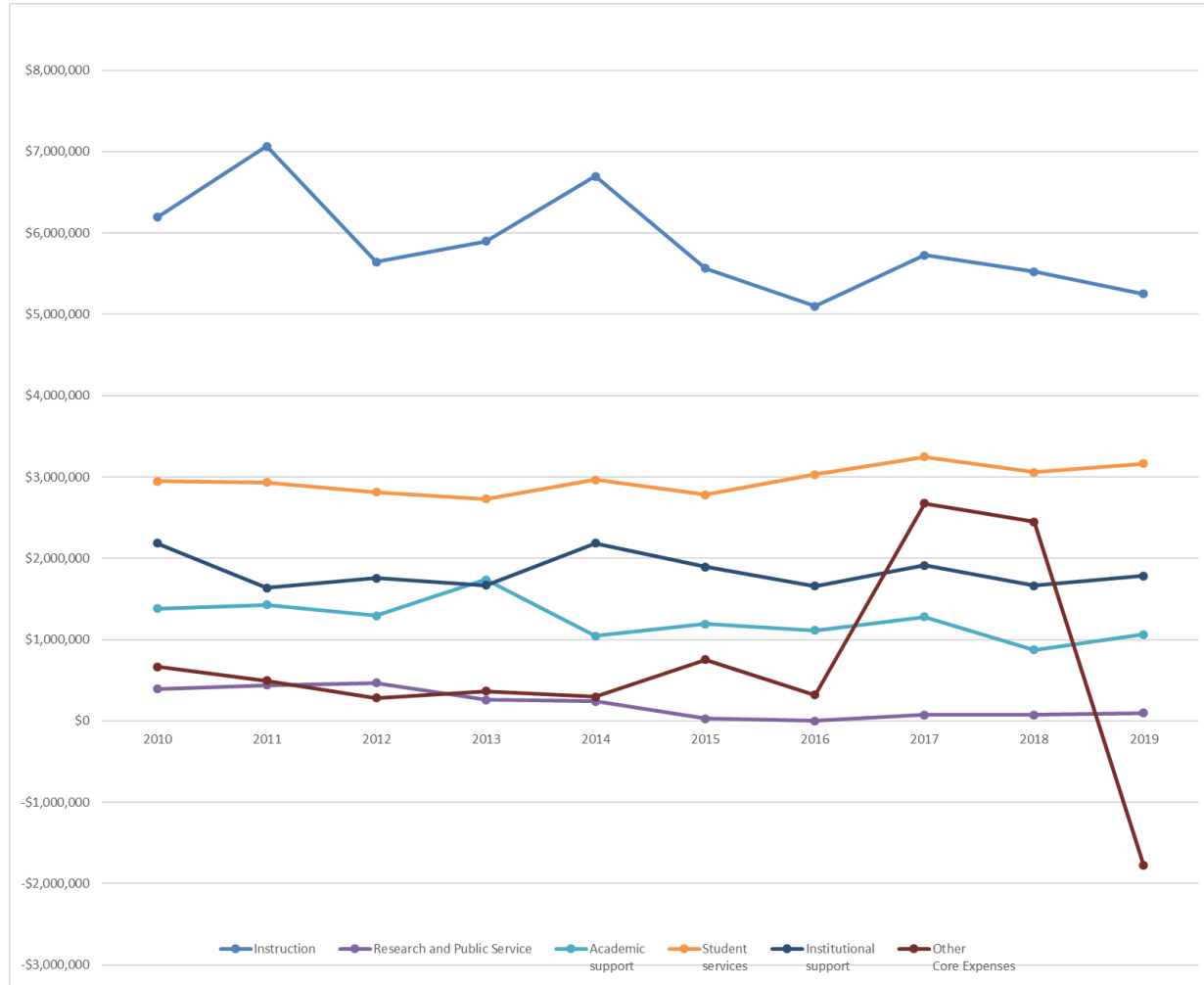
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Mesabi Range College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, expenses for instruction, academic support, institutional support, and research and public service all declined. Student service expenses increased, and other core expenses fluctuated greatly.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Mesabi Range College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Mesabi Range College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Mesabi Range College, alongside the benchmark of the median ratio for institutions throughout the country most like Mesabi Range.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 9
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 23**

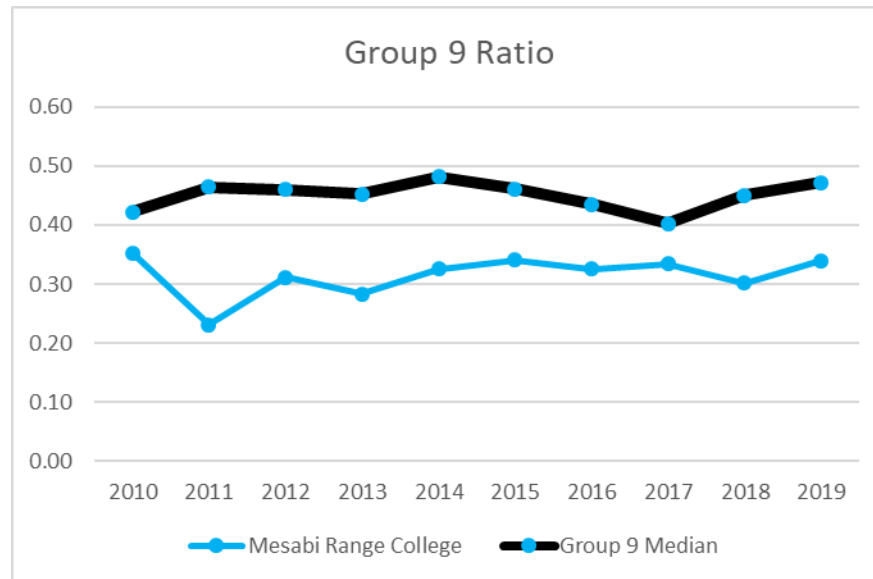
**Mesabi Range College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Mesabi Range College	0.35	0.23	0.31	0.28	0.33	0.34	0.33	0.33	0.30	0.34
<i>Group 9 Median</i>	<i>0.42</i>	<i>0.46</i>	<i>0.46</i>	<i>0.45</i>	<i>0.48</i>	<i>0.46</i>	<i>0.44</i>	<i>0.40</i>	<i>0.45</i>	<i>0.47</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Mesabi Range College's institutional support as a percent of instructional expense has remained solidly and significantly below the benchmark group's median ratio.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 9
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 23

Mesabi Range College
FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Minneapolis Community and Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$35,708,000	\$0	\$5,000	\$5,000	\$9,691,000	\$11,790,000	\$9,240,000	\$4,198,000
2011	\$33,478,000	\$0	\$0	\$0	\$9,461,000	\$12,272,000	\$9,822,000	\$4,691,000
2012	\$32,807,000	\$0	\$0	\$0	\$9,701,000	\$13,620,000	\$10,379,000	\$3,120,000
2013	\$33,749,000	\$0	\$0	\$0	\$10,236,000	\$13,265,000	\$9,383,000	\$3,729,000
2014	\$31,530,000	\$0	\$3,000	\$3,000	\$9,248,000	\$13,720,000	\$8,932,000	\$3,132,000
2015	\$30,396,000	\$0	\$23,000	\$23,000	\$7,633,000	\$13,591,000	\$8,747,000	\$3,377,000
2016	\$29,568,000	\$0	\$17,000	\$17,000	\$7,803,000	\$13,612,000	\$8,361,000	\$2,951,000
2017	\$27,778,000	\$0	\$0	\$0	\$8,217,000	\$13,930,000	\$8,554,000	\$12,299,000
2018	\$28,923,000	\$0	\$37,000	\$37,000	\$9,528,000	\$12,068,000	\$8,432,000	\$9,752,000
2019	\$28,297,000	\$0	\$141,000	\$141,000	\$8,839,000	\$11,798,000	\$9,086,000	-\$5,512,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

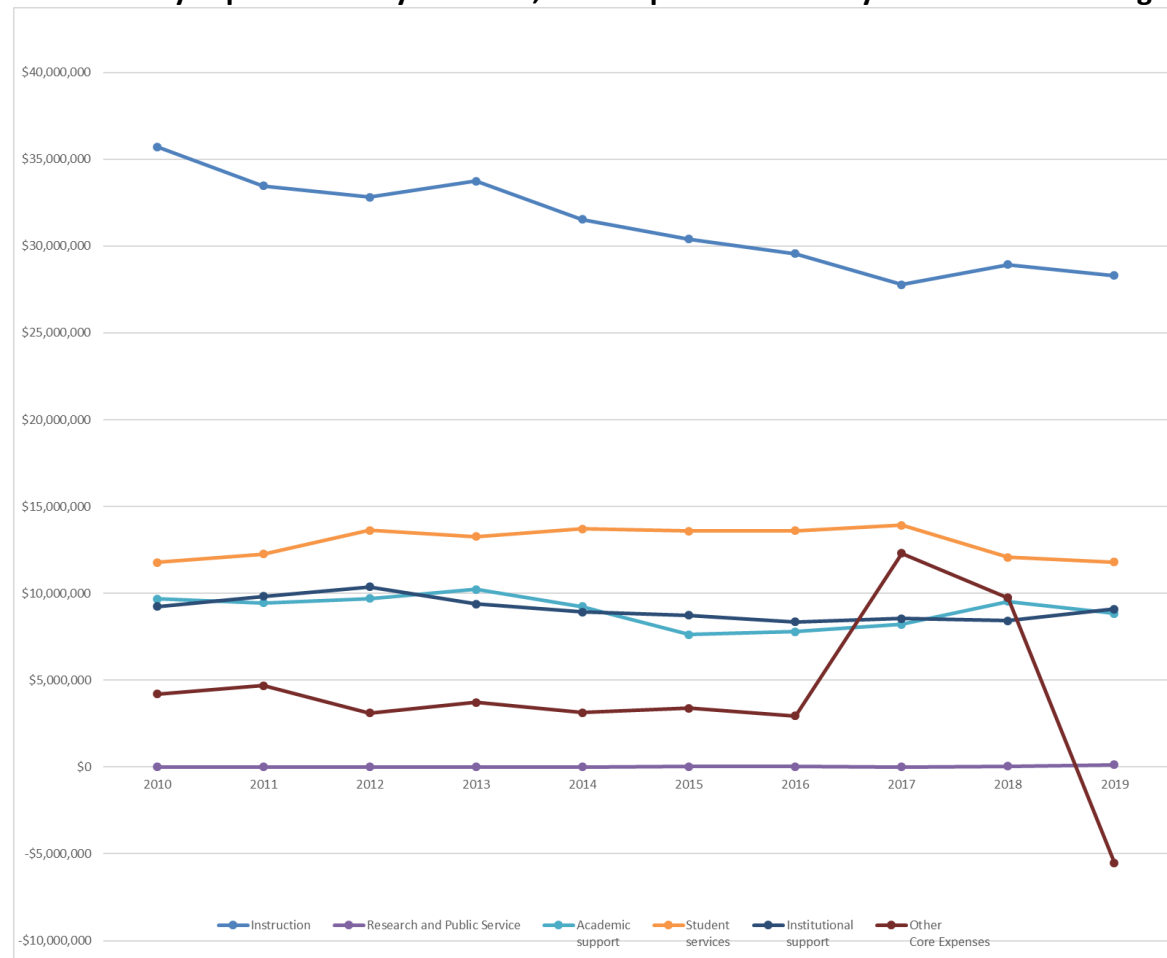
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minneapolis Community and Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw a strong decline in instructional expenses, coupled with volatility in academic support and other core expenses. Expenses for student services and institutional support, with some volatility, remained stable across the decade. There were no research expenses reported.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minneapolis Community and Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minneapolis Community and Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minneapolis Community and Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like Minneapolis.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 6

**Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999**

Group size = 55

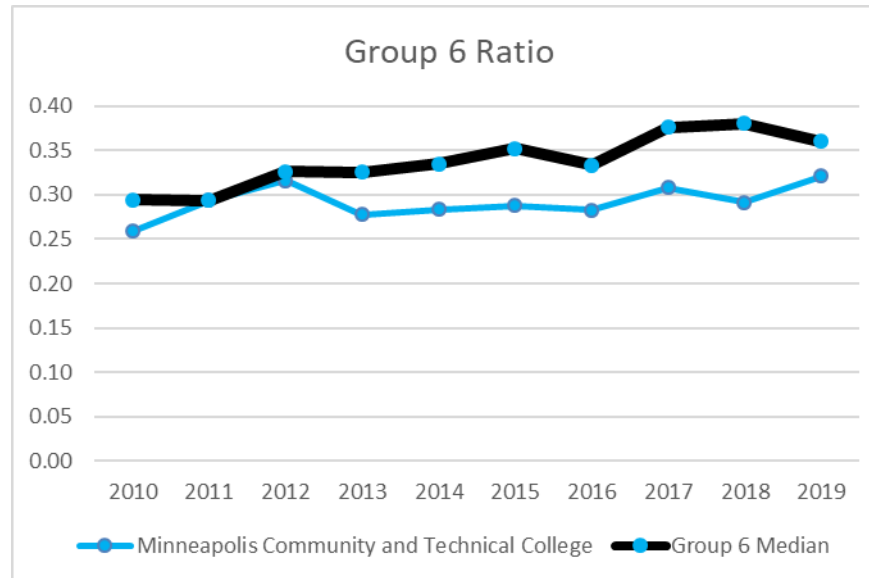
**Minneapolis Community and Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minneapolis Community and Technical College	0.26	0.29	0.32	0.28	0.28	0.29	0.28	0.31	0.29	0.32
<i>Group 6 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.33</i>	<i>0.38</i>	<i>0.38</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Minneapolis Community and Technical College's institutional support as a percent of instructional expense has remained below the benchmark group's median ratio across the decade, with the exception of fiscal 2011 when it was equal to the benchmark median, with the gap widening somewhat over the years.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 6
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55

Minneapolis Community and Technical College
FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Minnesota State College Southeast
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$10,354,000	\$88,000	\$0	\$88,000	\$3,454,000	\$2,695,000	\$3,312,000	\$717,000
2011	\$10,660,000	\$87,000	\$0	\$87,000	\$3,251,000	\$2,676,000	\$3,089,000	\$624,000
2012	\$10,669,000	\$56,000	\$0	\$56,000	\$2,930,000	\$2,675,000	\$3,230,000	\$338,000
2013	\$11,545,000	\$93,000	\$0	\$93,000	\$2,865,000	\$2,600,000	\$3,181,000	\$517,000
2014	\$12,464,000	\$2,000	\$0	\$2,000	\$2,865,000	\$2,357,000	\$3,148,000	\$436,000
2015	\$11,770,000	\$6,000	\$0	\$6,000	\$2,496,000	\$2,048,000	\$3,239,000	\$300,000
2016	\$11,346,000	\$54,000	\$83,000	\$137,000	\$2,582,000	\$2,251,000	\$2,984,000	\$329,000
2017	\$11,634,000	\$0	\$86,000	\$86,000	\$2,684,000	\$2,085,000	\$2,922,000	\$3,172,000
2018	\$10,230,000	\$5,000	\$70,000	\$75,000	\$2,656,000	\$2,269,000	\$2,910,000	\$2,877,000
2019	\$9,451,000	\$74,000	\$105,000	\$179,000	\$2,389,000	\$2,244,000	\$2,911,000	-\$2,523,000

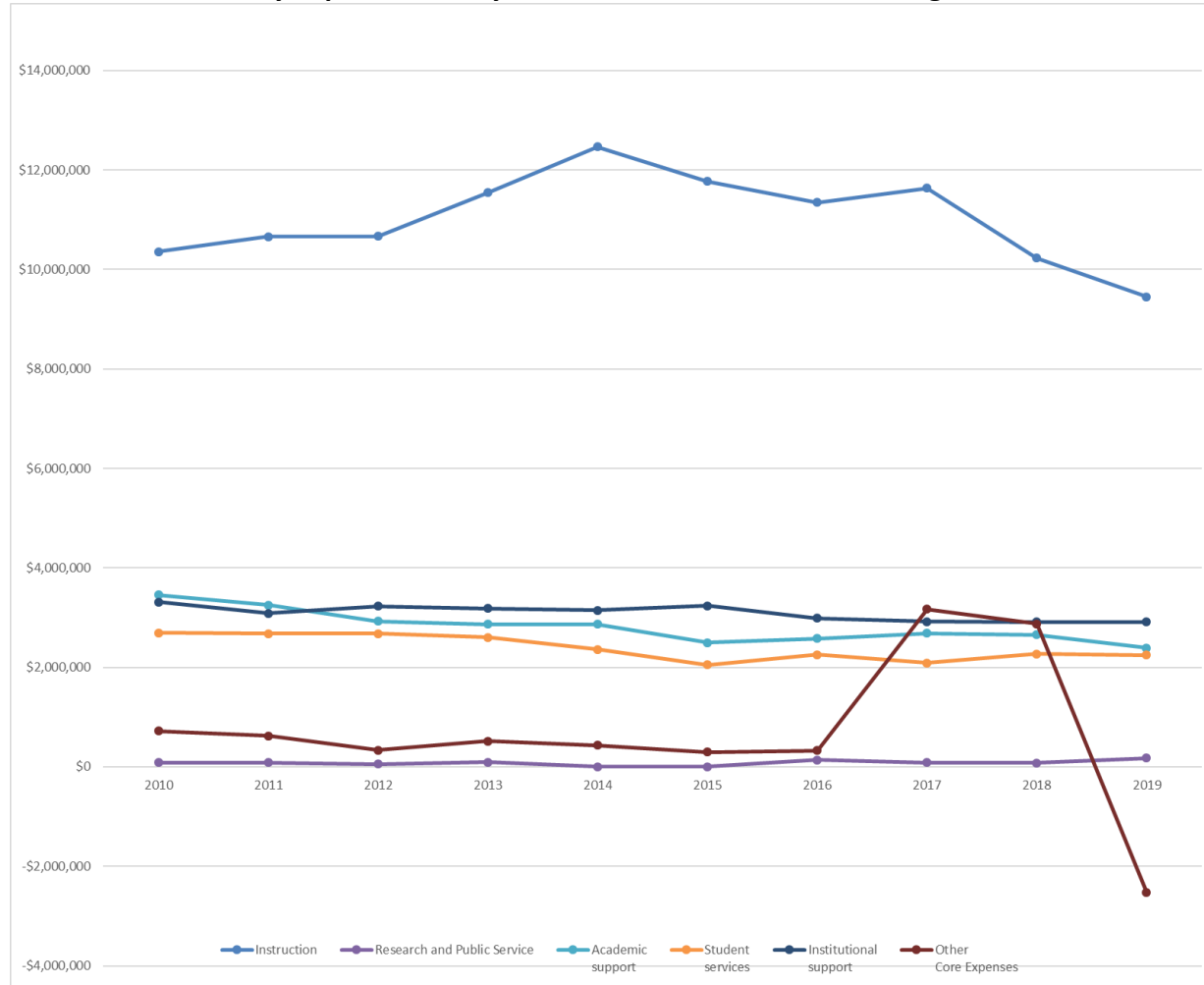
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minnesota State College Southeast encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw relative stability in instructional expenses and student services, along with declines in academic support and institutional support. Expenses for research and public service were relatively meager. Other core expenses showed volatility.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minnesota State College Southeast in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minnesota State College Southeast, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minnesota State College Southeast, alongside the benchmark of the median ratio for institutions throughout the country most like MSC Southeast.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 11

Associate's Colleges: High Career & Technical-High Traditional

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 35

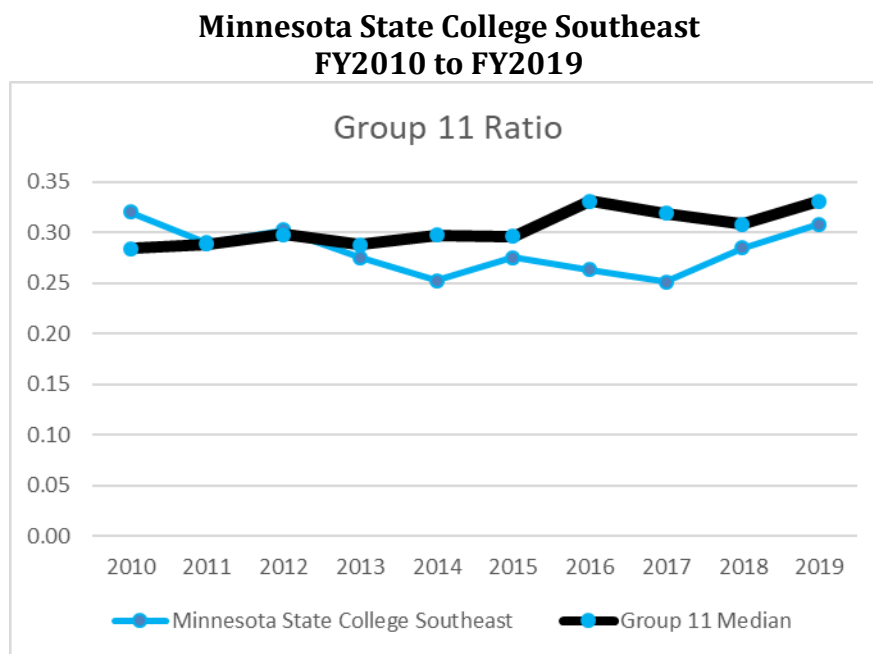
Minnesota State College Southeast

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minnesota State College Southeast	0.32	0.29	0.30	0.28	0.25	0.28	0.26	0.25	0.28	0.31
<i>Group 11 Median</i>	<i>0.28</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.30</i>	<i>0.33</i>	<i>0.32</i>	<i>0.31</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Minnesota State College Southeast's institutional support as a percent of instructional expense shows that it exceeded the benchmark group median at the start of the decade, but dipped below the benchmark in 2013 and has remained there since.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 11
Associate's Colleges: High Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 35**



**Table 1: IPEDS Finance Survey Expenditures by Function
Minnesota State Community and Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$26,051,000	\$0	\$215,000	\$215,000	\$6,795,000	\$7,612,000	\$6,757,000	\$2,295,000
2011	\$27,412,000	\$0	\$319,000	\$319,000	\$7,494,000	\$8,473,000	\$6,842,000	\$1,911,000
2012	\$26,062,000	\$0	\$363,000	\$363,000	\$7,641,000	\$8,219,000	\$5,470,000	\$1,053,000
2013	\$26,690,000	\$0	\$194,000	\$194,000	\$8,581,000	\$6,196,000	\$6,063,000	\$1,037,000
2014	\$26,511,000	\$0	\$108,000	\$108,000	\$7,305,000	\$7,926,000	\$6,474,000	\$978,000
2015	\$26,208,000	\$7,000	\$113,000	\$120,000	\$7,006,000	\$7,781,000	\$6,374,000	\$1,132,000
2016	\$25,379,000	\$10,000	\$74,000	\$84,000	\$4,844,000	\$7,833,000	\$7,872,000	\$878,000
2017	\$25,501,000	\$29,000	\$4,000	\$33,000	\$6,791,000	\$8,009,000	\$7,057,000	\$7,713,000
2018	\$26,543,000	\$21,000	\$1,000	\$22,000	\$4,750,000	\$9,202,000	\$7,468,000	\$6,135,000
2019	\$27,133,000	\$0	\$1,000	\$1,000	\$4,036,000	\$9,319,000	\$7,342,000	-\$5,795,000

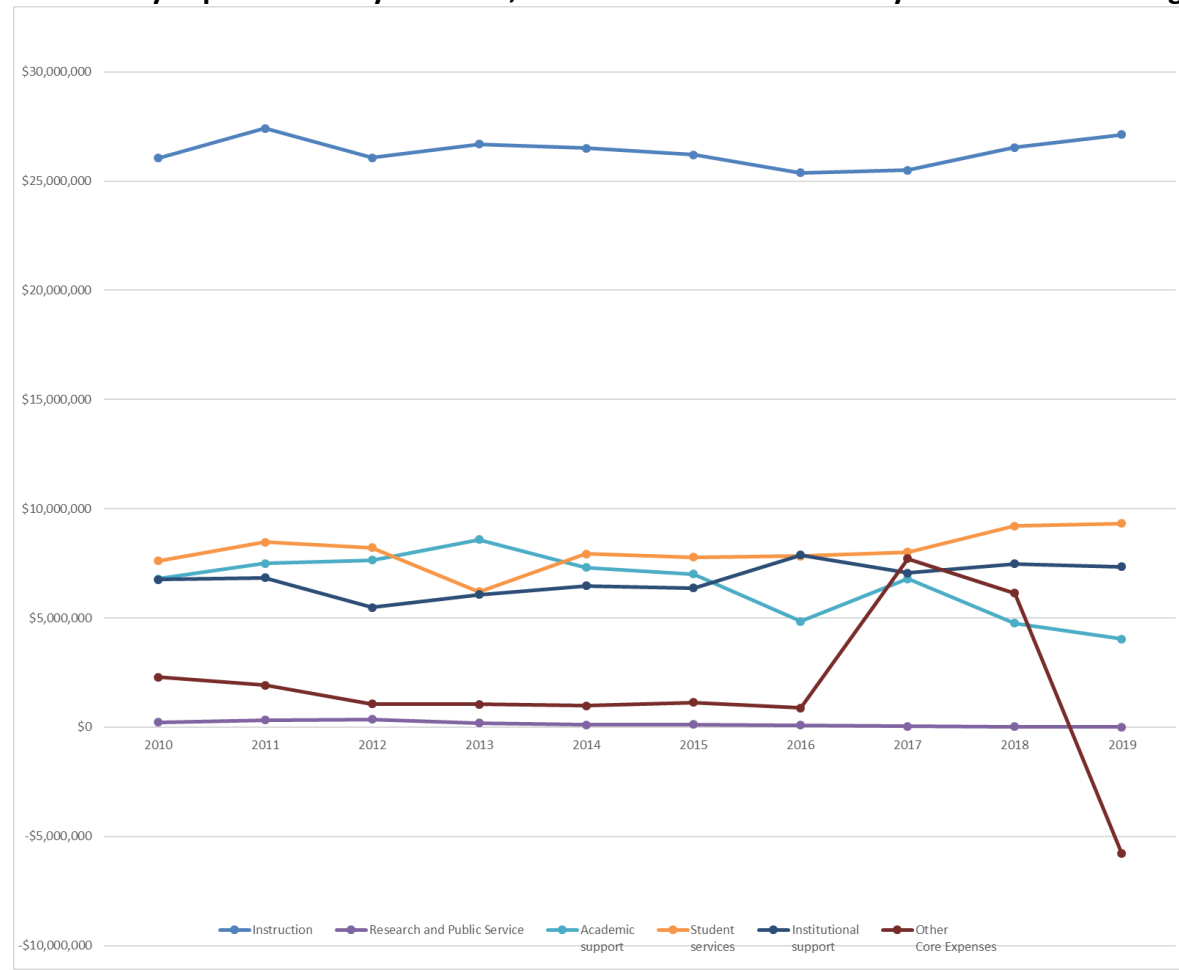
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minnesota State Community and Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw relative stability in instructional expense and institutional support, significant growth in student services expense, and a decline in academic support. Procedures for expensing items for research and public service changed over the period examined, and these values were frequently zero. Other core expenses remained volatile. The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minnesota State Community and Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minnesota State Community and Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minnesota State Community and Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like MSCTC.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 6

**Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55**

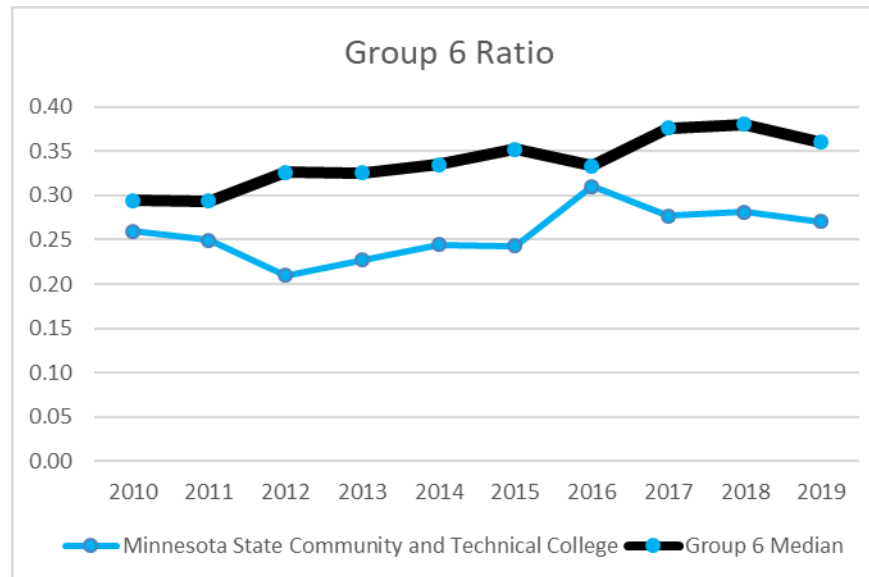
**Minnesota State Community and Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minnesota State Community and Technical College	0.26	0.25	0.21	0.23	0.24	0.24	0.31	0.28	0.28	0.27
<i>Group 6 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.33</i>	<i>0.38</i>	<i>0.38</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Minnesota State Community and Technical College's institutional support as a percent of instructional expense shows that this ratio has been considerably less than the median of the benchmark group throughout the decade. Recent year figures show the gap widening.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 6
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55**

**Minnesota State Community and Technical College
FY2010 to FY2019**



**Table 1: IPEDS Finance Survey Expenditures by Function
Minnesota West Community and Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$13,943,000	\$467,000	\$8,000	\$475,000	\$4,457,000	\$4,040,000	\$3,679,000	\$695,000
2011	\$14,429,000	\$601,000	\$10,000	\$611,000	\$3,937,000	\$4,280,000	\$3,510,000	\$1,265,000
2012	\$14,707,000	\$47,000	\$0	\$47,000	\$3,129,000	\$4,385,000	\$3,321,000	\$228,000
2013	\$16,002,000	\$17,000	\$0	\$17,000	\$3,424,000	\$4,664,000	\$3,145,000	\$384,000
2014	\$14,464,000	\$7,000	\$0	\$7,000	\$3,033,000	\$5,001,000	\$3,249,000	\$277,000
2015	\$14,145,000	\$29,000	\$0	\$29,000	\$2,581,000	\$4,642,000	\$3,711,000	\$391,000
2016	\$13,429,000	\$23,000	\$0	\$23,000	\$2,856,000	\$4,641,000	\$3,539,000	\$449,000
2017	\$14,020,000	\$263,000	\$436,000	\$699,000	\$2,990,000	\$5,182,000	\$3,288,000	\$4,802,000
2018	\$14,330,000	\$263,000	\$376,000	\$639,000	\$3,495,000	\$5,042,000	\$3,185,000	\$4,043,000
2019	\$15,535,000	\$97,000	\$463,000	\$560,000	\$3,360,000	\$5,561,000	\$3,136,000	-\$3,974,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

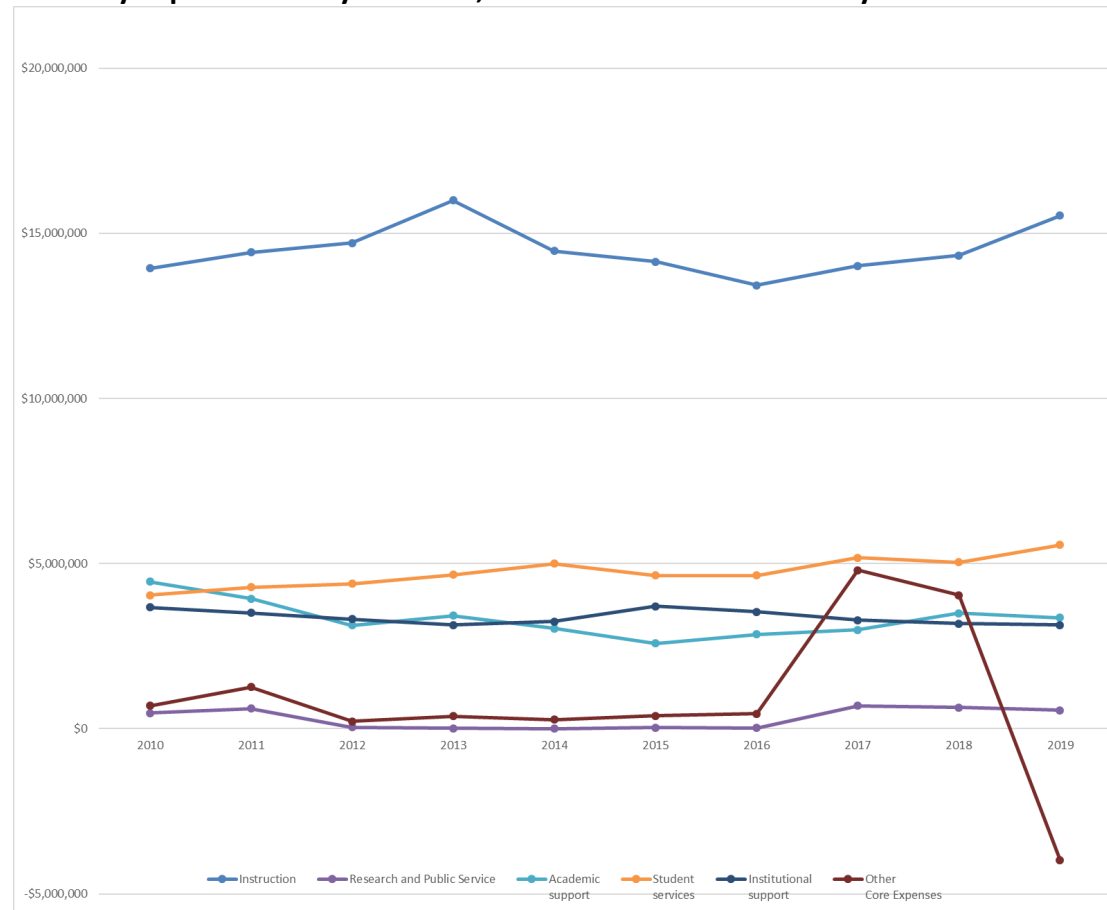
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minnesota West Community and Technical College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw growth in instructional expenses and student services expenses, decline in academic support and institutional support. Procedures for expensing items for research and public service changed over the period examined, and these values were frequently zero. Other core expenses remained volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minnesota West Community and Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minnesota West Community and Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minnesota West Community and Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like MN West.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 14
Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62

Minnesota West Community and Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minnesota West Community and Technical College	0.26	0.24	0.23	0.20	0.22	0.26	0.26	0.23	0.22	0.20
<i>Group 14 Median</i>	<i>0.32</i>	<i>0.32</i>	<i>0.32</i>	<i>0.32</i>	<i>0.35</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.37</i>	<i>0.35</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Minnesota West Community and Technical College's institutional support as a percent of instructional expense shows that this ratio has been considerably less than the median of the benchmark group throughout the decade. Recent year figures show the gap widening to exceed the previous low set in 2013.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 14
Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62

Minnesota West Community and Technical College
FY2010 to FY2019

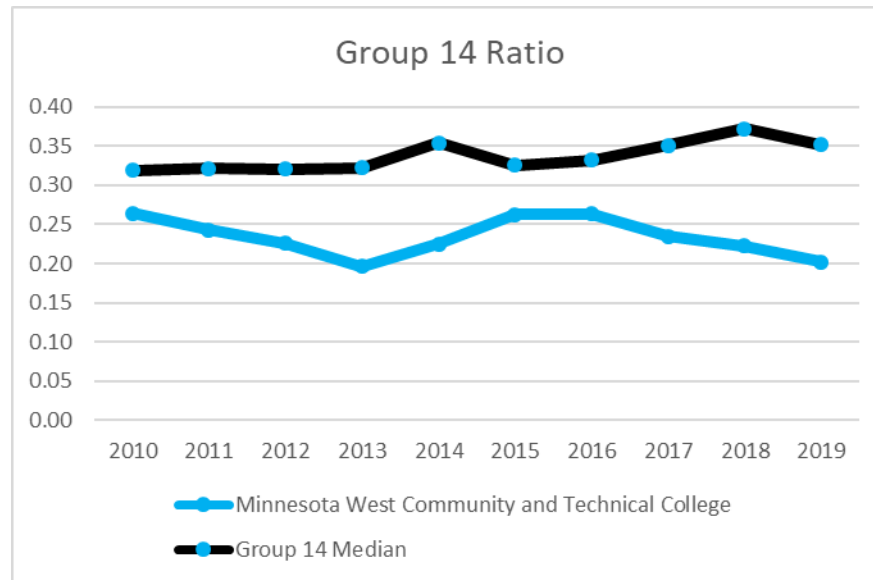


Table 1: IPEDS Finance Survey Expenditures by Function
Normandale Community College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$31,160,000	\$0	\$454,000	\$454,000	\$9,044,000	\$8,494,000	\$6,951,000	\$2,520,000
2011	\$31,055,000	\$5,000	\$403,000	\$408,000	\$10,337,000	\$8,562,000	\$7,197,000	\$2,339,000
2012	\$30,417,000	\$4,000	\$387,000	\$391,000	\$9,369,000	\$8,234,000	\$6,671,000	\$1,651,000
2013	\$31,488,000	\$3,000	\$117,000	\$120,000	\$9,125,000	\$8,086,000	\$7,567,000	\$1,527,000
2014	\$33,731,000	\$5,000	\$185,000	\$190,000	\$10,744,000	\$8,575,000	\$7,858,000	\$1,670,000
2015	\$32,020,000	\$162,000	\$396,000	\$558,000	\$10,040,000	\$7,643,000	\$8,722,000	\$1,848,000
2016	\$33,404,000	\$259,000	\$382,000	\$641,000	\$10,740,000	\$8,267,000	\$8,056,000	\$1,654,000
2017	\$37,198,000	\$242,000	\$158,000	\$400,000	\$10,864,000	\$8,786,000	\$9,260,000	\$9,879,000
2018	\$36,348,000	\$378,000	\$234,000	\$612,000	\$12,380,000	\$8,521,000	\$9,294,000	\$8,693,000
2019	\$37,253,000	\$376,000	\$261,000	\$637,000	\$13,003,000	\$9,339,000	\$9,407,000	-\$5,400,000

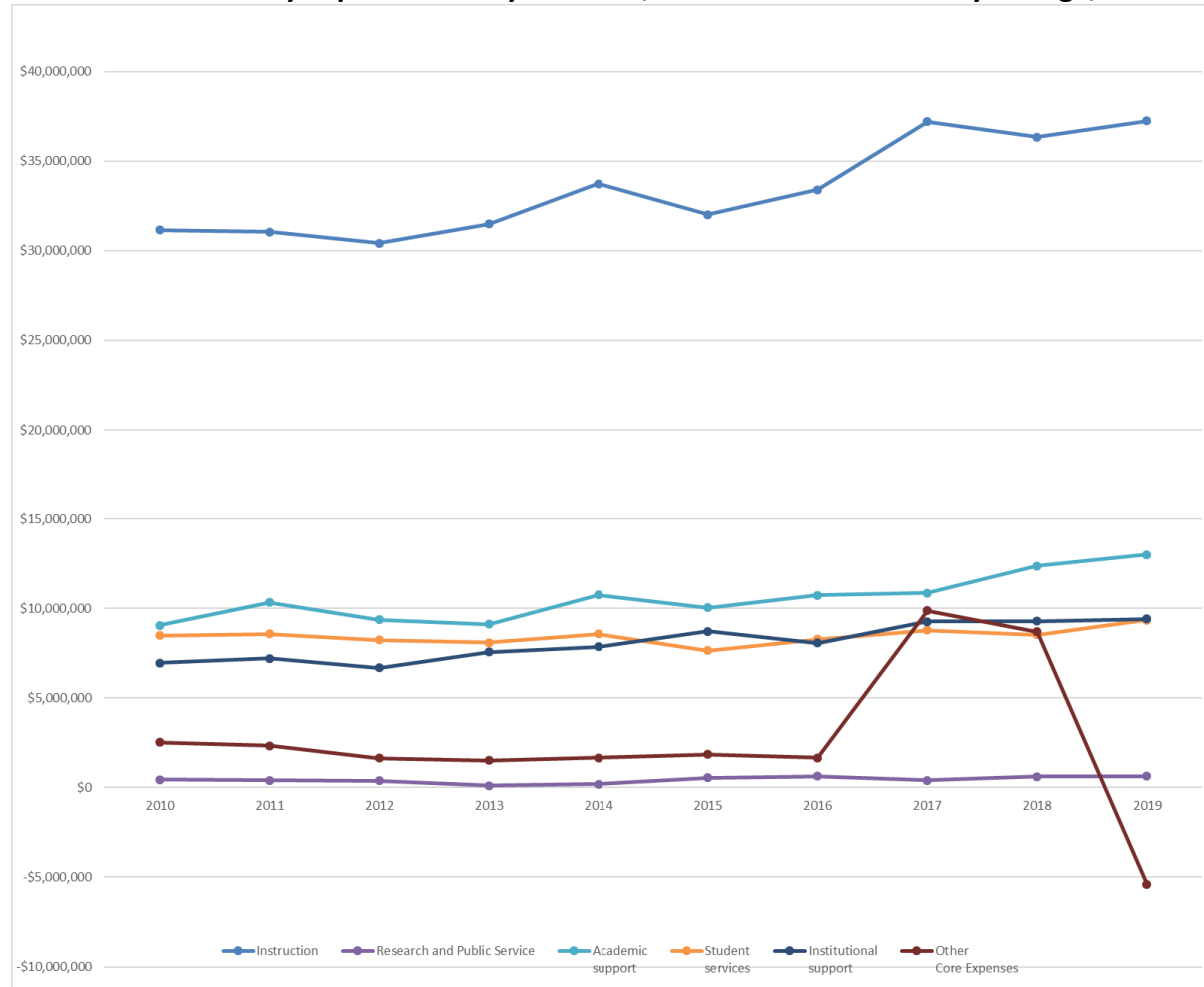
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Normandale Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw significant growth in expenses for instruction, research and public service, academic support and institutional support. Student services expense grew but at a less steep pace. Other core expenses remained volatile. The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Normandale Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Normandale Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Normandale Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Normandale.

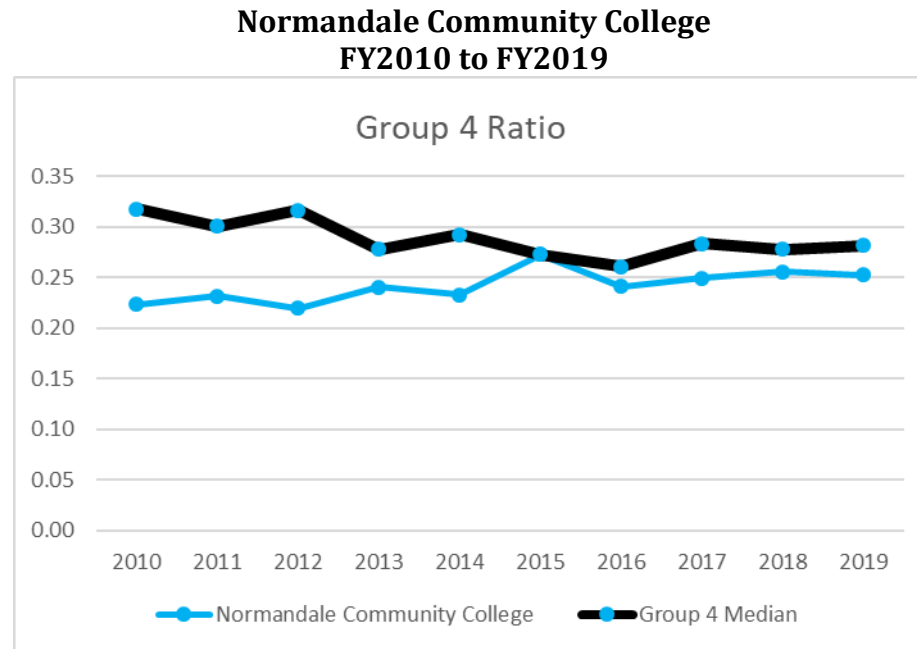
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 4
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 37**

**Normandale Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Normandale Community College	0.22	0.23	0.22	0.24	0.23	0.27	0.24	0.25	0.26	0.25
<i>Group 4 Median</i>	<i>0.32</i>	<i>0.30</i>	<i>0.32</i>	<i>0.28</i>	<i>0.29</i>	<i>0.27</i>	<i>0.26</i>	<i>0.28</i>	<i>0.28</i>	<i>0.28</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Normandale Community College's institutional support as a percent of instructional expense shows that this ratio has been consistently less than the median of the benchmark group throughout the decade.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 4
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 37**



**Table 1: IPEDS Finance Survey Expenditures by Function
North Hennepin Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$20,494,000	\$233,000	\$0	\$233,000	\$7,220,000	\$5,549,000	\$5,206,000	\$1,534,000
2011	\$20,218,000	\$306,000	\$0	\$306,000	\$6,936,000	\$5,775,000	\$5,634,000	\$1,741,000
2012	\$20,652,000	\$201,000	\$0	\$201,000	\$7,360,000	\$5,707,000	\$4,958,000	\$2,751,000
2013	\$21,745,000	\$233,000	\$0	\$233,000	\$6,281,000	\$6,041,000	\$7,325,000	\$1,692,000
2014	\$23,459,000	\$106,000	\$0	\$106,000	\$6,395,000	\$6,638,000	\$6,761,000	\$1,707,000
2015	\$22,771,000	\$5,000	\$0	\$5,000	\$8,452,000	\$6,804,000	\$6,625,000	\$1,812,000
2016	\$22,549,000	\$7,000	\$0	\$7,000	\$7,451,000	\$7,365,000	\$6,218,000	\$1,475,000
2017	\$22,919,000	\$3,000	\$0	\$3,000	\$7,952,000	\$7,455,000	\$6,075,000	\$8,741,000
2018	\$23,235,000	\$17,000	\$0	\$17,000	\$6,841,000	\$7,951,000	\$6,429,000	\$6,970,000
2019	\$23,085,000	\$3,000	\$0	\$3,000	\$7,252,000	\$7,914,000	\$7,127,000	-\$5,375,000

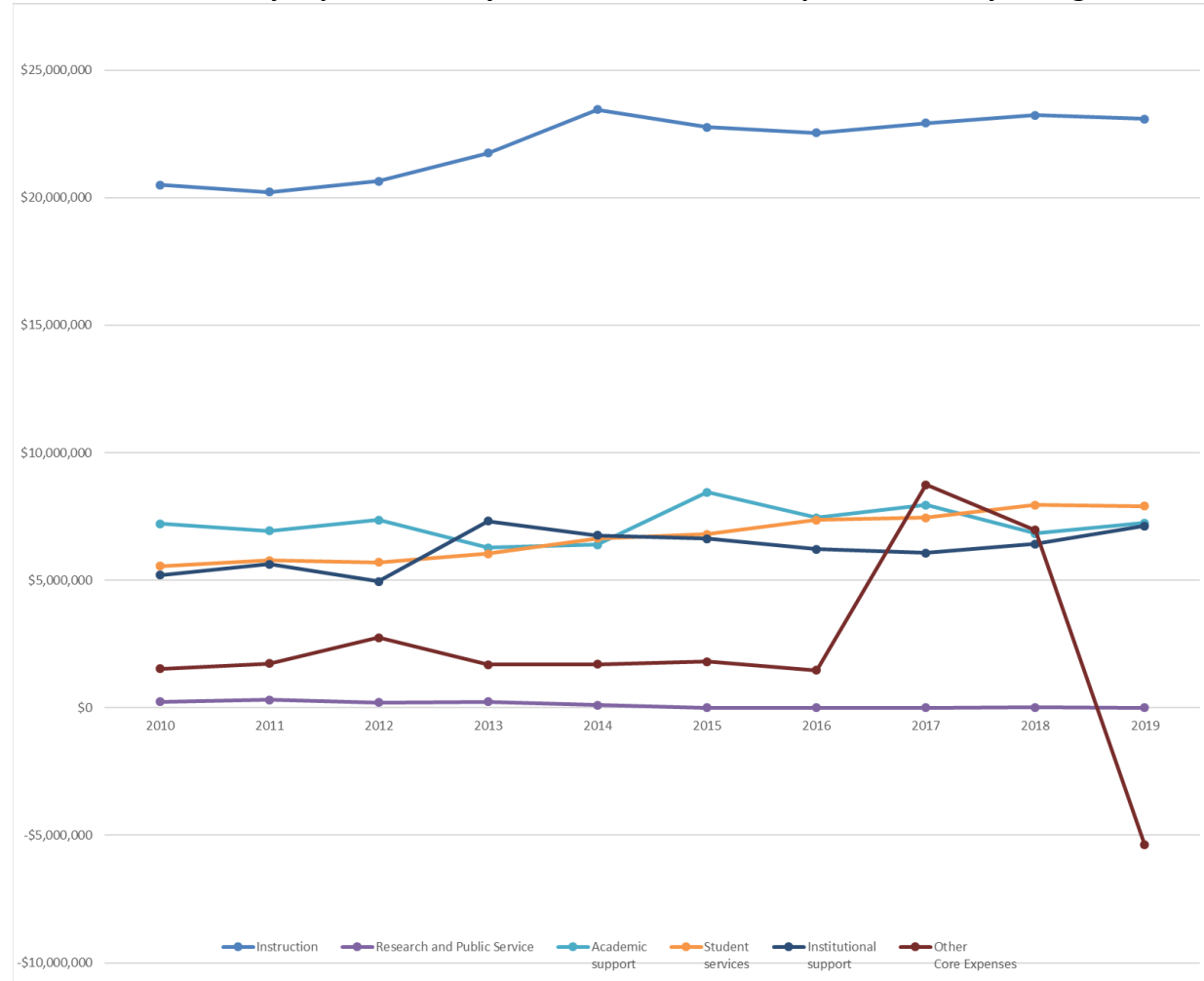
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for North Hennepin Community College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw significant growth in expenses for instruction, student services and institutional support. Expenses for academic support fluctuated from year to year during this period, and research expenses declined. No expenses for public service were reported. Other core expenses remained volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for North Hennepin Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, North Hennepin Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for North Hennepin Community College, alongside the benchmark of the median ratio for institutions throughout the country most like North Hennepin.

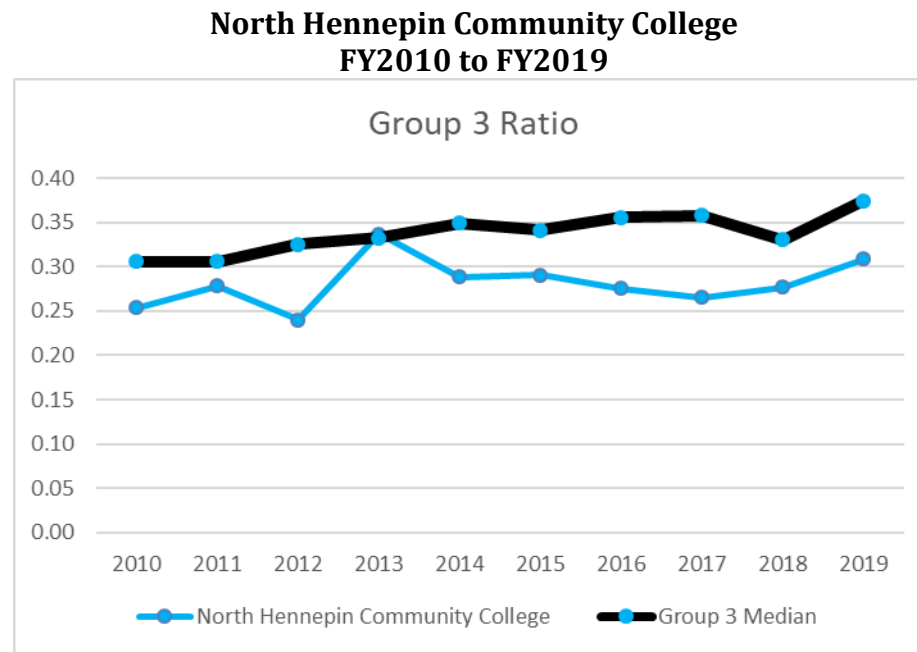
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 3
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62**

**North Hennepin Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
North Hennepin Community College	0.25	0.28	0.24	0.34	0.29	0.29	0.28	0.27	0.28	0.31
<i>Group 3 Median</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.34</i>	<i>0.36</i>	<i>0.36</i>	<i>0.33</i>	<i>0.37</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of North Hennepin Community College's institutional support as a percent of instructional expense shows that this ratio has been consistently less than the median of the benchmark group throughout the decade, with the exception of 2013, when North Hennepin's ratio was slightly above that of the benchmark group.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 3
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 62



**Table 1: IPEDS Finance Survey Expenditures by Function
Northland Community and Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$18,052,000	\$0	\$441,000	\$441,000	\$4,453,000	\$4,874,000	\$3,897,000	\$848,000
2011	\$17,312,000	\$114,000	\$1,141,000	\$1,255,000	\$4,135,000	\$4,512,000	\$3,867,000	\$1,094,000
2012	\$17,964,000	\$50,000	\$476,000	\$526,000	\$3,704,000	\$4,114,000	\$3,688,000	\$683,000
2013	\$18,728,000	\$186,000	\$422,000	\$608,000	\$3,517,000	\$4,325,000	\$2,979,000	\$906,000
2014	\$18,625,000	\$62,000	\$321,000	\$383,000	\$4,182,000	\$4,753,000	\$3,839,000	\$543,000
2015	\$15,833,000	\$25,000	\$304,000	\$329,000	\$4,180,000	\$4,145,000	\$4,032,000	\$529,000
2016	\$15,638,000	\$200,000	\$296,000	\$496,000	\$4,309,000	\$4,481,000	\$3,955,000	\$405,000
2017	\$16,665,000	\$74,000	\$342,000	\$416,000	\$5,016,000	\$4,505,000	\$3,523,000	\$4,589,000
2018	\$16,711,000	\$307,000	\$450,000	\$757,000	\$4,480,000	\$4,638,000	\$3,541,000	\$3,700,000
2019	\$17,082,000	\$358,000	\$436,000	\$794,000	\$4,373,000	\$5,027,000	\$3,416,000	-\$3,496,000

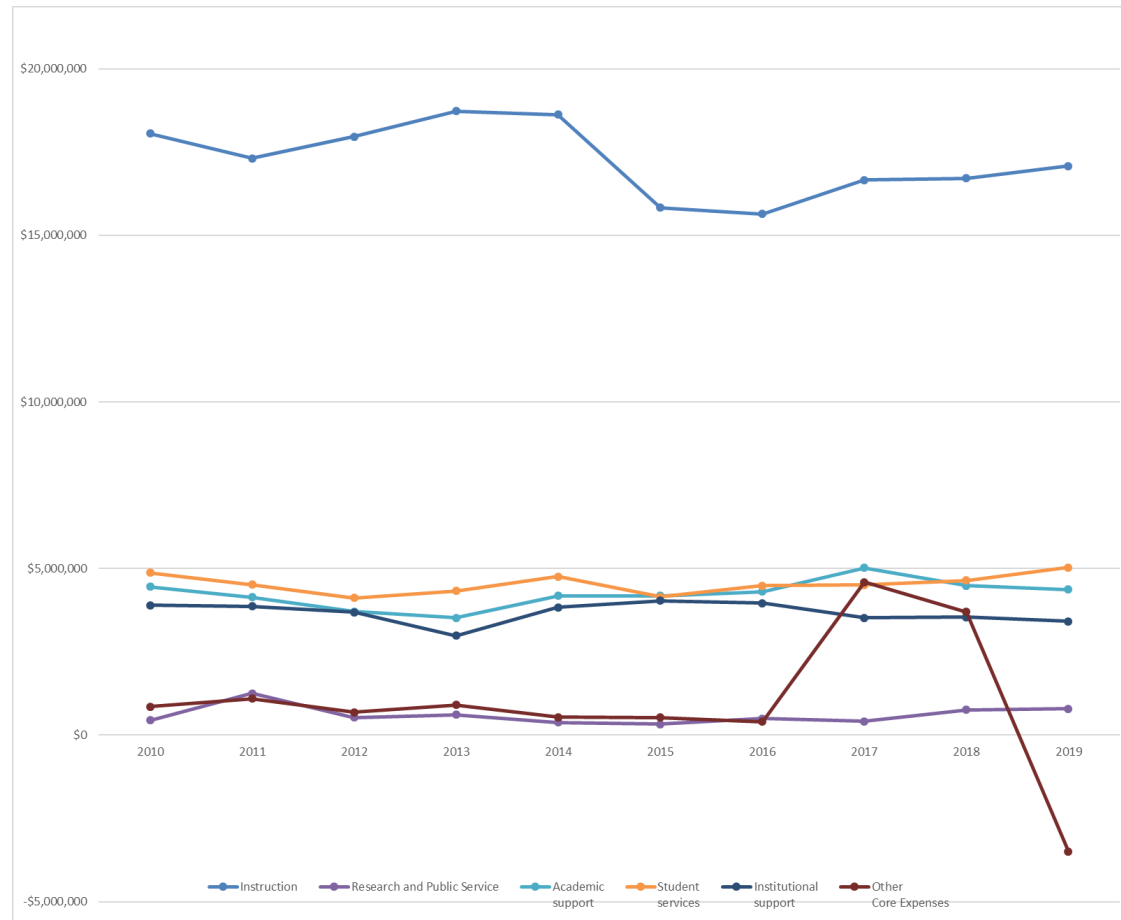
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Northland Community and Technical College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw a steep decline in instructional expenses, academic support and institutional support that has only begun to recover in the most recent years. Student services and expenses for research and public service were more stable over the decade. Other core expenses remained volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Northland Community and Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Northland Community and Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Northland Community and Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like Northland.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48

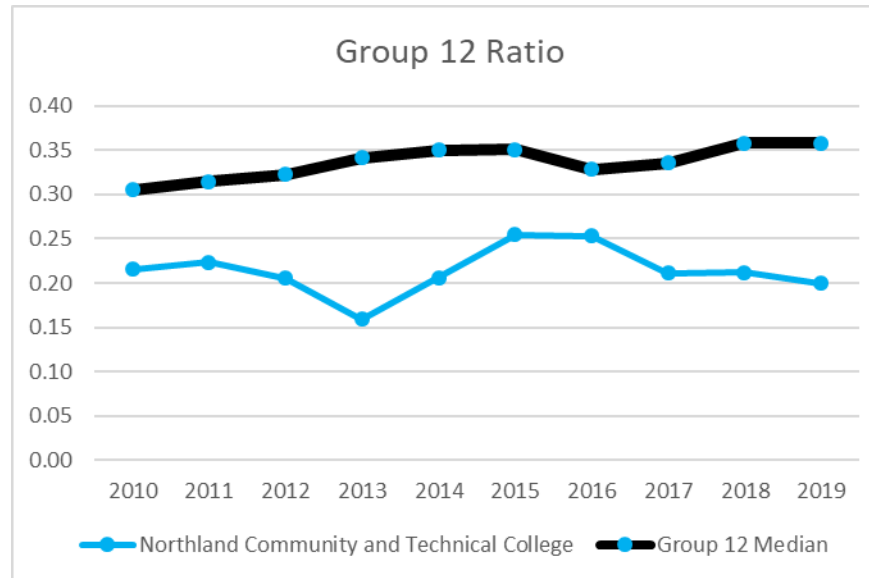
Northland Community and Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Northland Community and Technical College	0.22	0.22	0.21	0.16	0.21	0.25	0.25	0.21	0.21	0.20
<i>Group 12 Median</i>	<i>0.31</i>	<i>0.31</i>	<i>0.32</i>	<i>0.34</i>	<i>0.35</i>	<i>0.35</i>	<i>0.33</i>	<i>0.34</i>	<i>0.36</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Northland Community and Technical College's institutional support as a percent of instructional expense shows that this ratio has been consistently less than the median of the benchmark group throughout the decade. The most current year's ratio nearly matches the previous low set in 2013, where Northland's ratio of institutional support to instructional expenses was less than half of the median of the benchmark group.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48

Northland Community and Technical College
FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Northwest Technical College - Bemidji
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$5,898,000	\$0	\$0	\$0	\$913,000	\$977,000	\$1,712,000	\$955,000
2011	\$5,706,000	\$1,000	\$0	\$1,000	\$763,000	\$1,221,000	\$1,528,000	\$734,000
2012	\$5,487,000	\$0	\$79,000	\$79,000	\$837,000	\$1,536,000	\$933,000	\$550,000
2013	\$5,431,000	\$0	\$228,000	\$228,000	\$580,000	\$1,943,000	\$1,268,000	\$778,000
2014	\$5,967,000	\$60,000	\$9,000	\$69,000	\$608,000	\$1,877,000	\$1,109,000	\$442,000
2015	\$5,835,000	\$55,000	\$0	\$55,000	\$683,000	\$1,304,000	\$1,260,000	\$524,000
2016	\$5,537,000	\$115,000	\$40,000	\$155,000	\$1,080,000	\$1,167,000	\$1,111,000	\$486,000
2017	\$4,788,000	\$0	\$3,000	\$3,000	\$460,000	\$999,000	\$1,587,000	\$1,495,000
2018	\$4,177,000	\$0	\$10,000	\$10,000	\$321,000	\$1,045,000	\$1,513,000	\$1,311,000
2019	\$4,697,000	\$0	\$4,000	\$4,000	\$642,000	\$890,000	\$1,757,000	-\$512,000

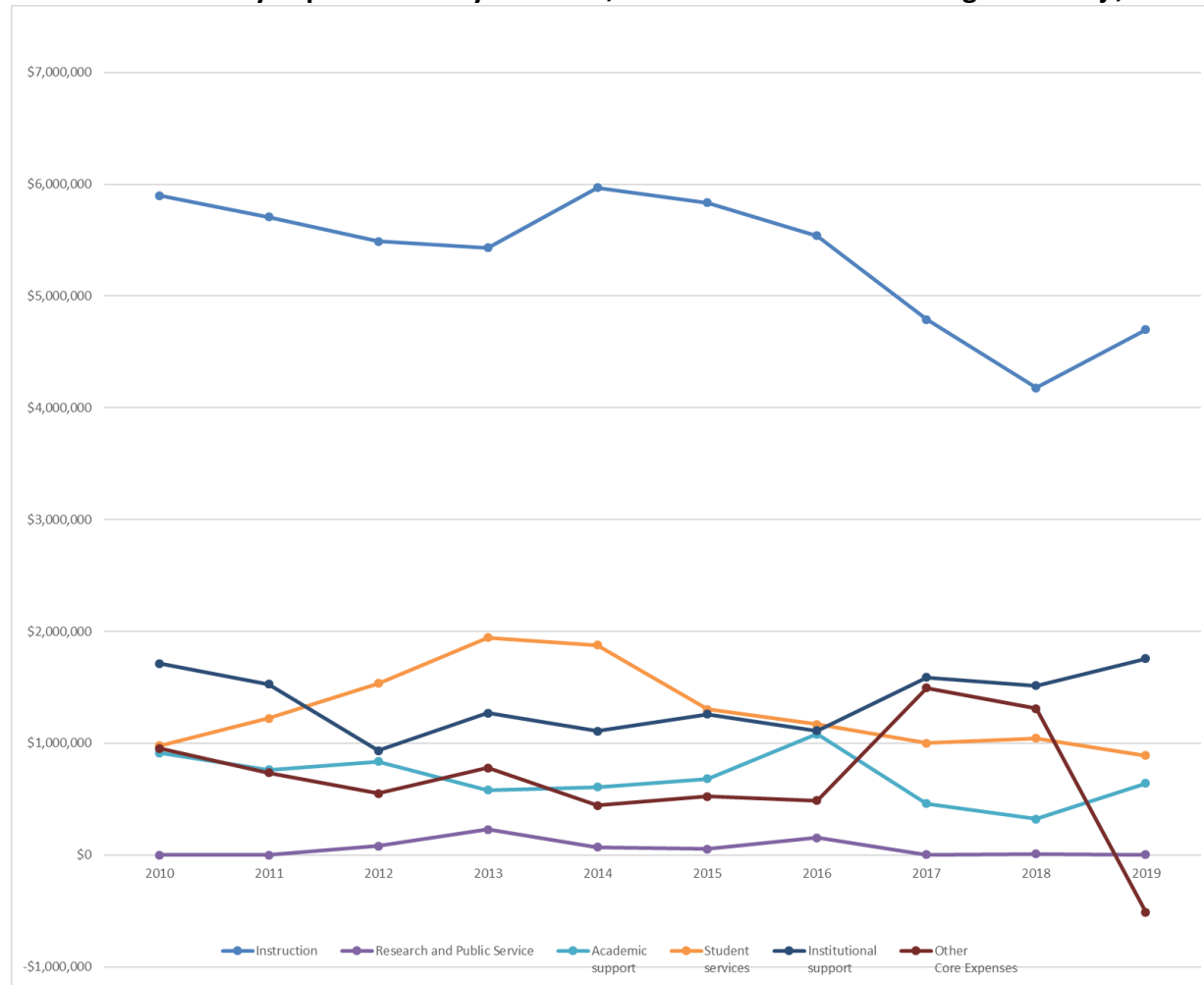
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Northwest Technical College - Bemidji encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw a steady decline in instructional expenses, coupled with volatility in research and public services, academic support, student services, institutional support, and other core expenses.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Northwest Technical College - Bemidji in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Northwest Technical College - Bemidji, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Northwest Technical College - Bemidji, alongside the benchmark of the median ratio for institutions throughout the country most like Northwest.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 13
Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 19**

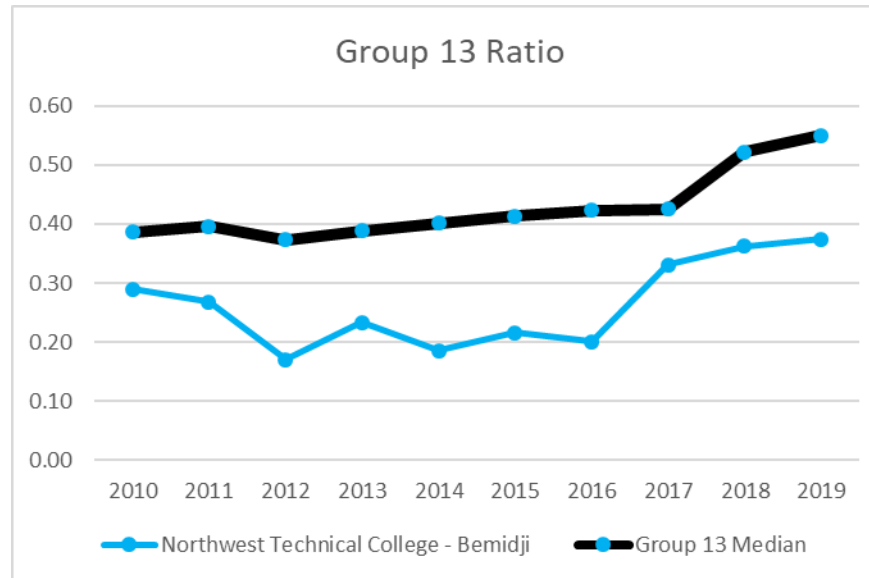
**Northwest Technical College – Bemidji
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Northwest Technical College - Bemidji	0.29	0.27	0.17	0.23	0.19	0.22	0.20	0.33	0.36	0.37
<i>Group 13 Median</i>	<i>0.39</i>	<i>0.40</i>	<i>0.37</i>	<i>0.39</i>	<i>0.40</i>	<i>0.41</i>	<i>0.42</i>	<i>0.43</i>	<i>0.52</i>	<i>0.55</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Northwest Technical College - Bemidji's institutional support as a percent of instructional expense shows that this ratio has been significantly less than the median of the benchmark group throughout the decade. The most current year shows an upward trend toward the median of the benchmark group.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 13
Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 19**

**Northwest Technical College – Bemidji
FY2010 to FY2019**



**Table 1: IPEDS Finance Survey Expenditures by Function
Pine Technical and Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$3,730,000	\$313,000	\$2,819,000	\$3,132,000	\$1,071,000	\$1,020,000	\$1,245,000	\$1,957,000
2011	\$3,688,000	\$536,000	\$4,021,000	\$4,557,000	\$853,000	\$1,129,000	\$1,313,000	\$1,343,000
2012	\$3,737,000	\$523,000	\$3,537,000	\$4,060,000	\$1,035,000	\$1,148,000	\$1,299,000	\$978,000
2013	\$4,397,000	\$420,000	\$3,845,000	\$4,265,000	\$1,212,000	\$1,187,000	\$1,321,000	\$1,110,000
2014	\$4,071,000	\$128,000	\$3,054,000	\$3,182,000	\$2,583,000	\$1,238,000	\$1,171,000	\$1,133,000
2015	\$3,926,000	\$23,000	\$2,679,000	\$2,702,000	\$3,647,000	\$1,231,000	\$1,593,000	\$1,555,000
2016	\$4,065,000	\$76,000	\$2,300,000	\$2,376,000	\$3,372,000	\$1,329,000	\$1,571,000	\$1,863,000
2017	\$4,147,000	\$7,000	\$2,566,000	\$2,573,000	\$3,404,000	\$1,497,000	\$1,491,000	\$4,253,000
2018	\$5,318,000	\$0	\$2,657,000	\$2,657,000	\$1,333,000	\$1,698,000	\$1,632,000	\$3,217,000
2019	\$5,325,000	\$0	\$2,649,000	\$2,649,000	\$1,275,000	\$1,670,000	\$1,632,000	-\$1,212,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

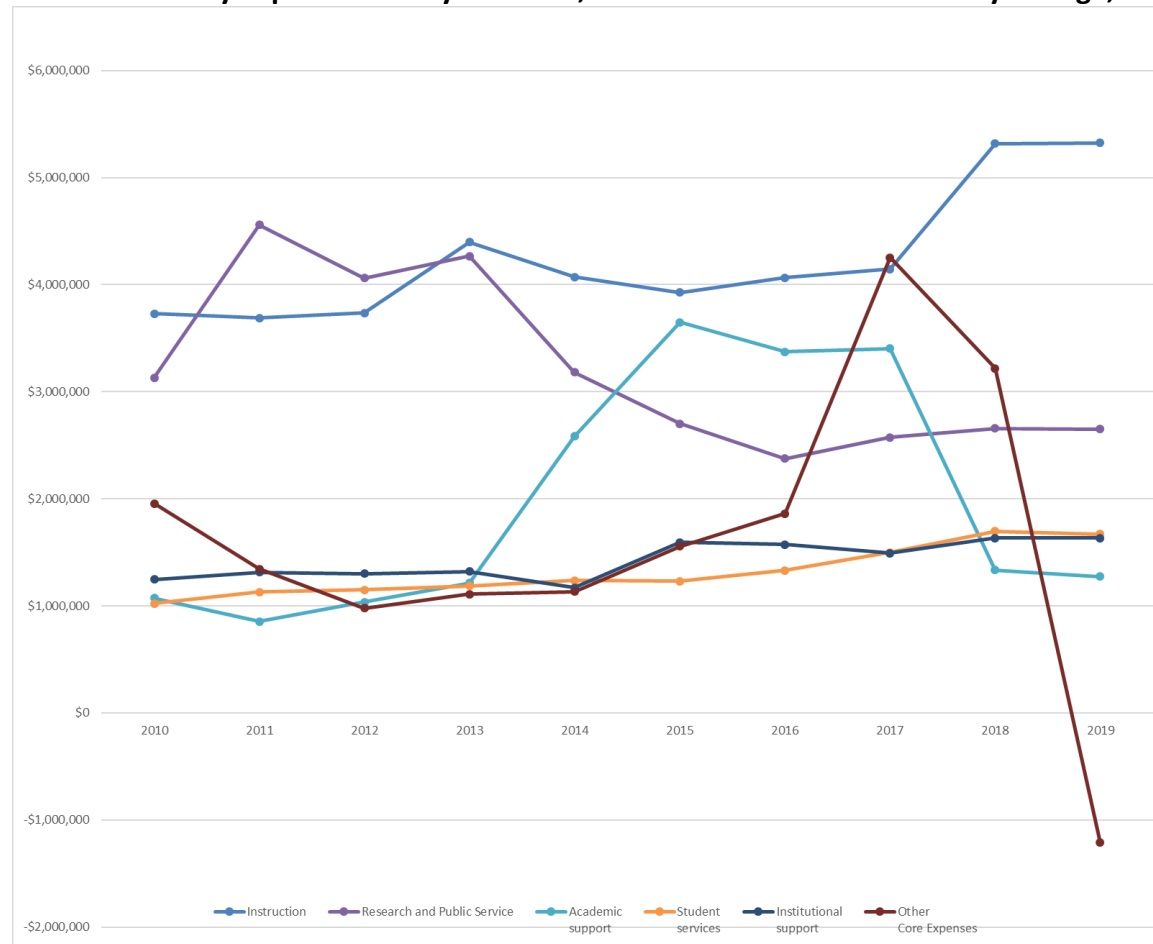
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Pine Technical and Community College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw a steep increase in instructional expenses, student services and institutional support. Public service expenses, a much larger line item for Pine than other colleges in the system, showed some mid-decade growth but has been at the

level of 2010 or lower in recent years. Academic support expenses showed similar volatility. Other core expenses showed volatility over the decade.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Pine Technical and Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Pine Technical and Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Pine Technical and Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Pine.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 13

**Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000**

Group size = 19

**Pine Technical and Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Pine Technical and Community College	0.33	0.36	0.35	0.30	0.29	0.41	0.39	0.36	0.31	0.31
<i>Group 13 Median</i>	<i>0.39</i>	<i>0.40</i>	<i>0.37</i>	<i>0.39</i>	<i>0.40</i>	<i>0.41</i>	<i>0.42</i>	<i>0.43</i>	<i>0.52</i>	<i>0.55</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The trend of Pine Technical and Community College's institutional support as a percent of instructional expense shows that this ratio has been significantly less than the median of the benchmark group throughout the decade. The most current year shows a severe deepening of the gap between Pine and their peers with regard to this ratio.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 13
Associate's Colleges: High Career & Technical-High Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 19**

**Pine Technical and Community College
FY2010 to FY2019**

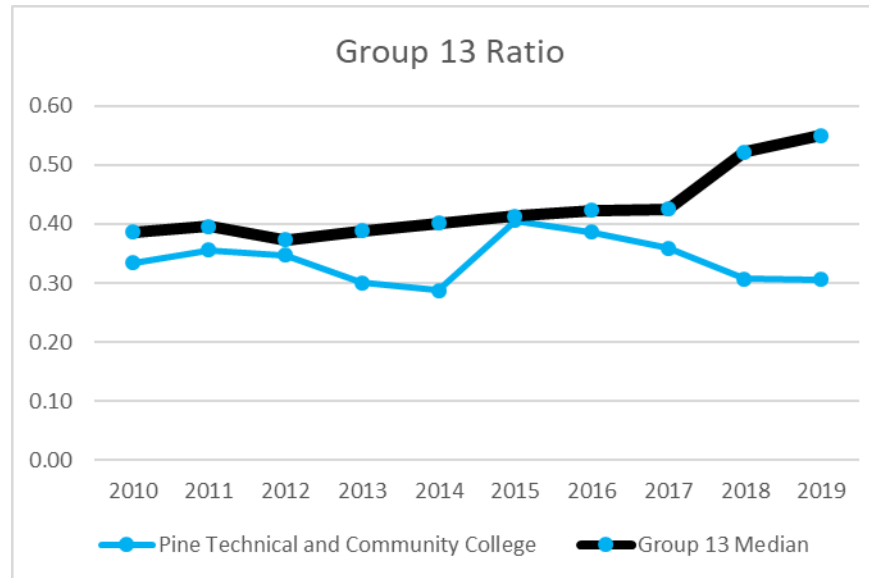


Table 1: IPEDS Finance Survey Expenditures by Function
Rainy River Community College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$1,524,000	\$0	\$0	\$0	\$552,000	\$1,023,000	\$773,000	\$109,000
2011	\$1,559,000	\$0	\$0	\$0	\$457,000	\$960,000	\$647,000	\$75,000
2012	\$1,697,000	\$5,000	\$0	\$5,000	\$299,000	\$1,088,000	\$619,000	\$54,000
2013	\$1,915,000	\$0	\$0	\$0	\$316,000	\$1,091,000	\$745,000	\$79,000
2014	\$1,315,000	\$29,000	\$0	\$29,000	\$470,000	\$1,180,000	\$758,000	\$71,000
2015	\$1,284,000	\$8,000	\$0	\$8,000	\$395,000	\$1,290,000	\$818,000	\$32,000
2016	\$1,414,000	\$5,000	\$3,000	\$8,000	\$359,000	\$1,265,000	\$802,000	\$52,000
2017	\$1,324,000	\$171,000	\$3,000	\$174,000	\$435,000	\$1,348,000	\$847,000	\$580,000
2018	\$1,257,000	\$89,000	\$0	\$89,000	\$208,000	\$1,341,000	\$829,000	\$574,000
2019	\$1,048,000	\$90,000	\$4,000	\$94,000	\$250,000	\$1,115,000	\$1,117,000	-\$599,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

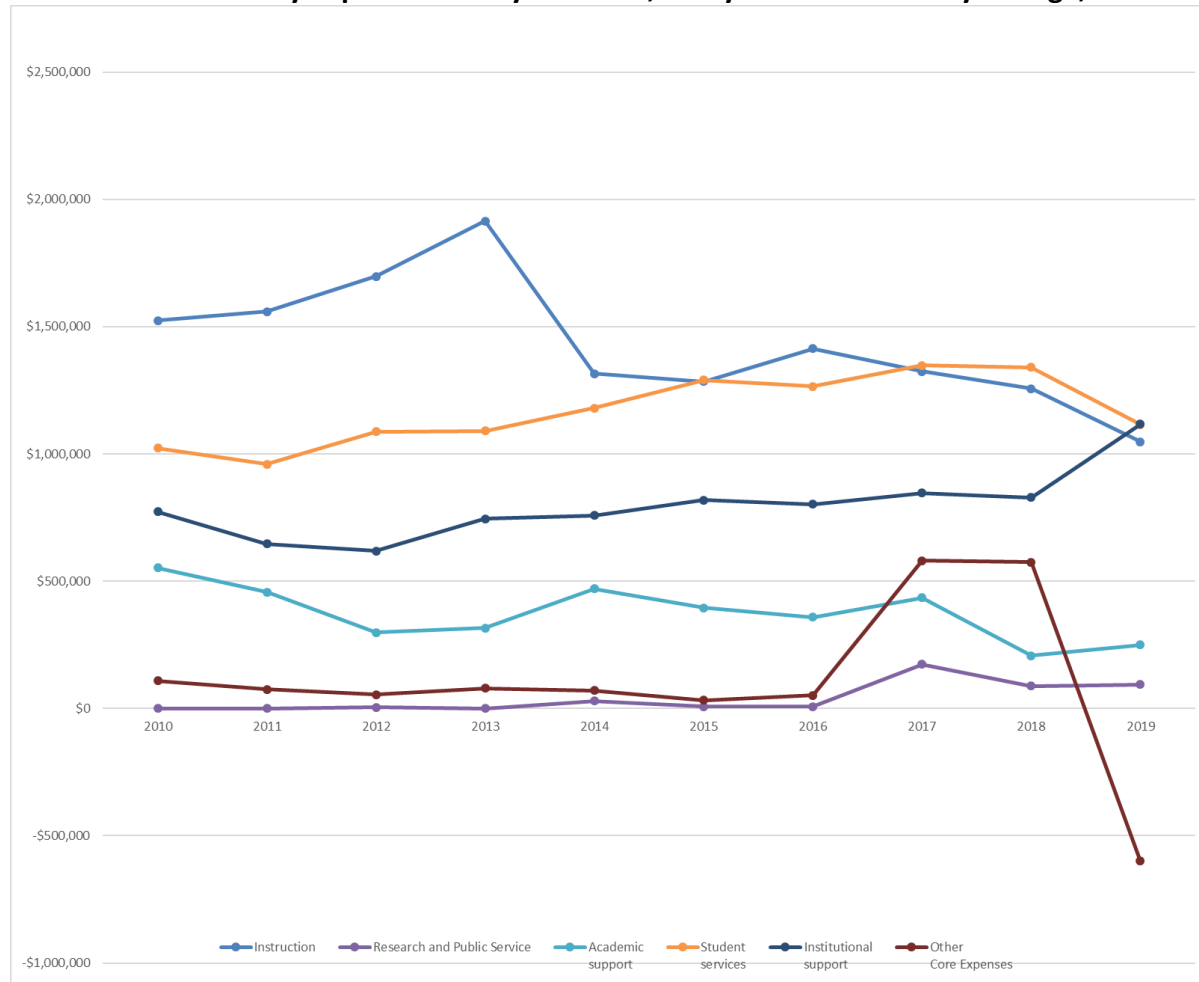
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Rainy River Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw a spike, then steep decline in instructional expenses and academic support. Expenses for student services and institutional support were more volatile. Other core expenses showed volatility over the decade. It is important to note that Rainy River's small size leads to some relative volatility.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Rainy River Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Rainy River Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Rainy River Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Rainy River.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 2

Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional

Undergraduate Enrollment Size Under 1,000

Group size = 7

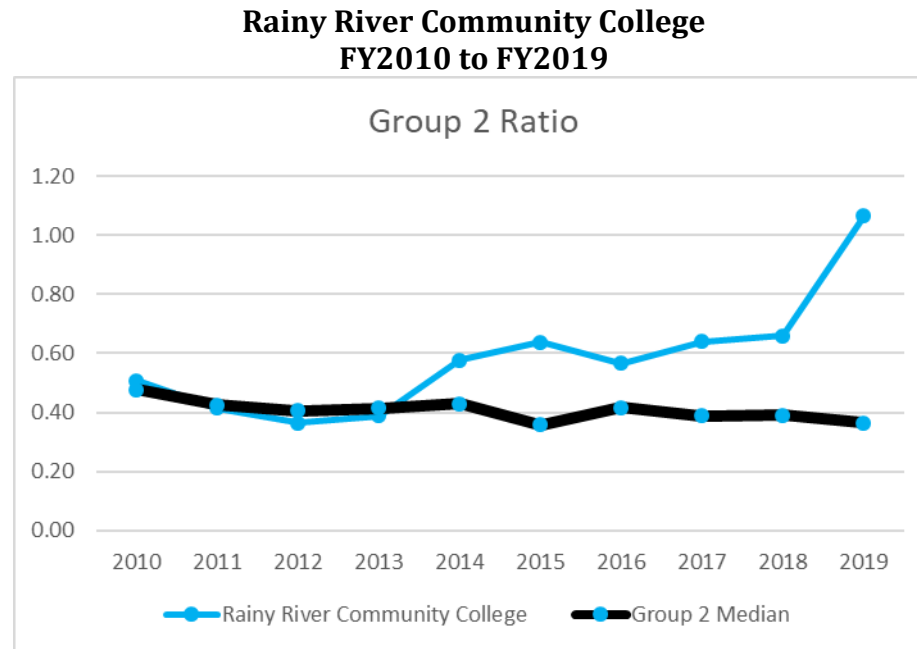
Rainy River Community College

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Rainy River Community College	0.51	0.42	0.36	0.39	0.58	0.64	0.57	0.64	0.66	1.07
<i>Group 2 Median</i>	<i>0.48</i>	<i>0.43</i>	<i>0.40</i>	<i>0.41</i>	<i>0.43</i>	<i>0.36</i>	<i>0.42</i>	<i>0.39</i>	<i>0.39</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. For the beginning of the decade, Rainy River's ratio was very similar to that of their benchmark group, but it has exceeded the benchmark group median since 2014, and in the most recent year exceeds the ratio by more than double. It is important to note that both Rainy River and their peer institutions have very small enrollments and this leads their metrics to swing dramatically.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 2
Associate's Colleges: High Transfer-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size Under 1,000
Group size = 7**



**Table 1: IPEDS Finance Survey Expenditures by Function
Ridgewater College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$21,244,000	\$0	\$39,000	\$39,000	\$4,200,000	\$5,349,000	\$5,939,000	\$1,552,000
2011	\$21,232,000	\$0	\$15,000	\$15,000	\$3,742,000	\$5,521,000	\$5,387,000	\$1,346,000
2012	\$20,494,000	\$0	\$10,000	\$10,000	\$3,332,000	\$5,139,000	\$4,950,000	\$637,000
2013	\$22,870,000	\$0	\$12,000	\$12,000	\$3,735,000	\$4,126,000	\$5,033,000	\$811,000
2014	\$21,951,000	\$0	\$9,000	\$9,000	\$3,703,000	\$4,943,000	\$5,253,000	\$601,000
2015	\$23,191,000	\$0	\$0	\$0	\$3,365,000	\$5,212,000	\$4,139,000	\$731,000
2016	\$23,113,000	\$0	\$0	\$0	\$4,215,000	\$4,820,000	\$4,383,000	\$722,000
2017	\$23,531,000	\$234,000	\$0	\$234,000	\$4,498,000	\$5,145,000	\$4,310,000	\$6,410,000
2018	\$22,657,000	\$88,000	\$0	\$88,000	\$4,083,000	\$4,998,000	\$4,633,000	\$5,233,000
2019	\$23,194,000	\$30,000	\$0	\$30,000	\$3,784,000	\$5,443,000	\$4,540,000	-\$4,760,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

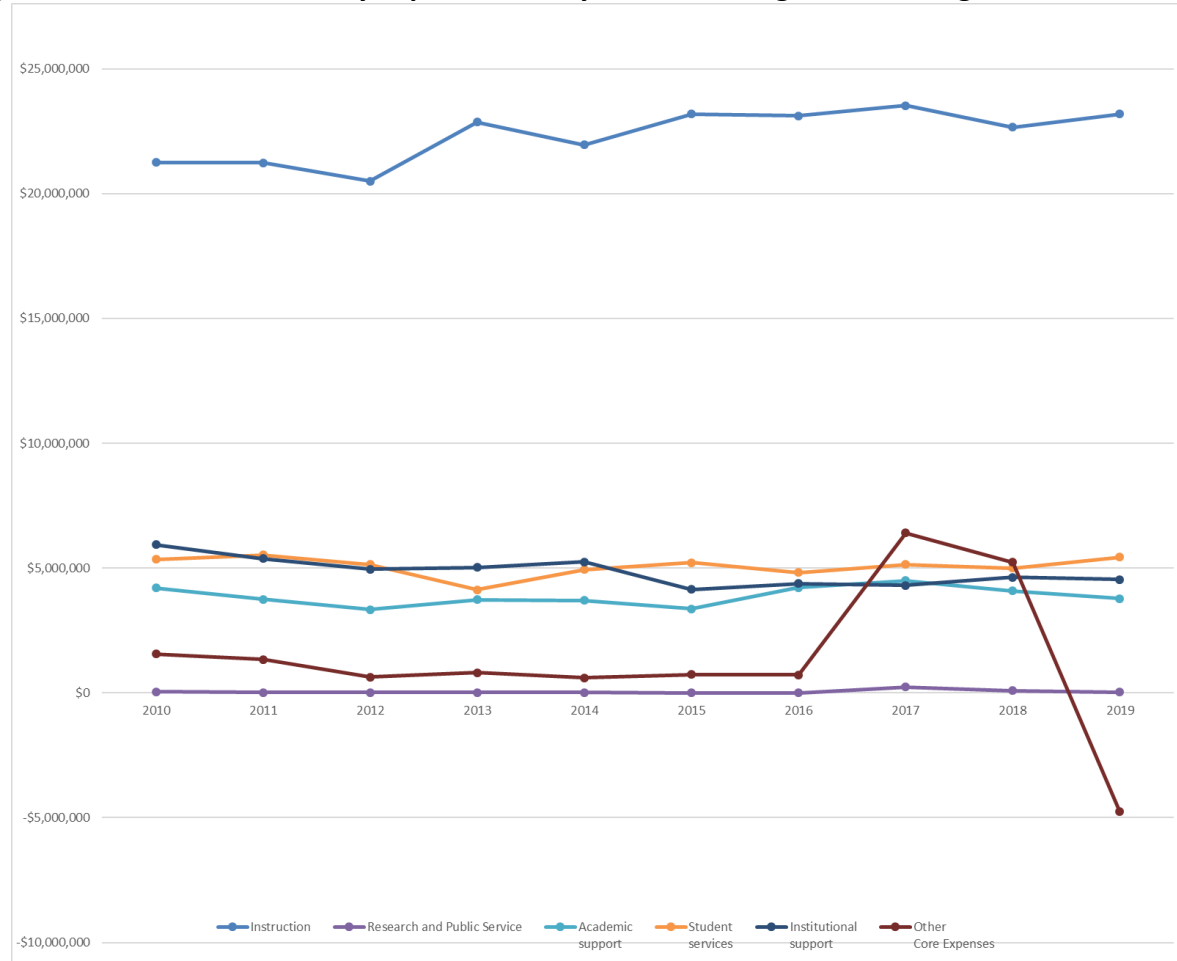
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Ridgewater College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw steady growth in instructional expenses and a similar decline in institutional support. Expenses for academic support, student services and other core expenses were more volatile. Procedures for expensing to research and public service changed over the period examined, and these values were frequently zero.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Ridgewater College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Ridgewater College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website

(<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Ridgewater College, alongside the benchmark of the median ratio for institutions throughout the country most like Ridgewater.

Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense

Group By Carnegie Basic 15 and Similar Undergraduate Enrollments

Group 6

Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 55

Ridgewater College

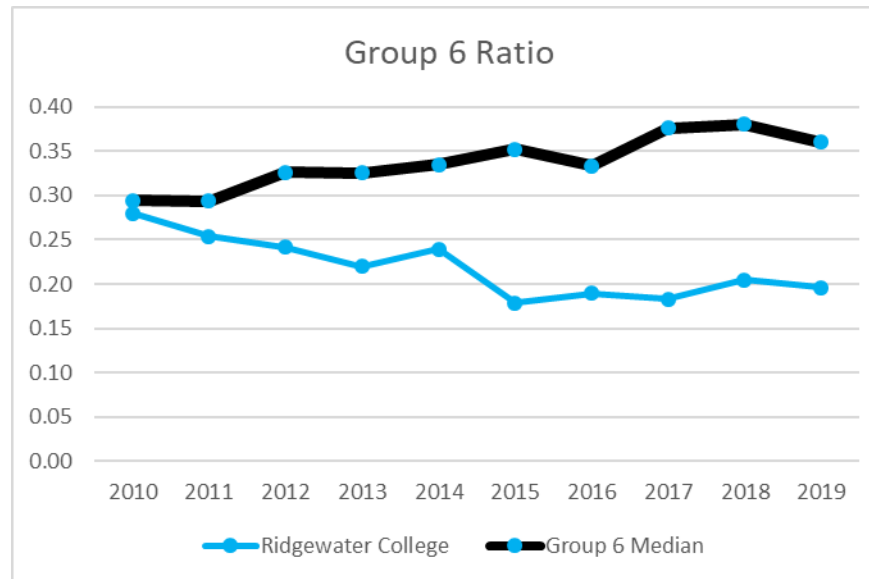
FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Ridgewater College	0.28	0.25	0.24	0.22	0.24	0.18	0.19	0.18	0.20	0.20
<i>Group 6 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.33</i>	<i>0.38</i>	<i>0.38</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Ridgewater College was close to that of the median of their benchmark group in 2010, but has worsened dramatically since, so that their current position for the past four fiscal years has been approximately half that of the benchmark group.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 6
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55

Ridgewater College
FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Riverland Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$15,659,000	\$0	\$0	\$0	\$3,797,000	\$4,049,000	\$4,347,000	\$1,073,000
2011	\$15,469,000	\$0	\$0	\$0	\$3,401,000	\$3,993,000	\$4,229,000	\$642,000
2012	\$14,063,000	\$0	\$0	\$0	\$3,658,000	\$4,383,000	\$3,957,000	\$303,000
2013	\$14,793,000	\$0	\$0	\$0	\$3,471,000	\$4,301,000	\$4,500,000	\$488,000
2014	\$14,670,000	\$0	\$0	\$0	\$3,622,000	\$4,634,000	\$4,362,000	\$370,000
2015	\$14,493,000	\$0	\$0	\$0	\$3,795,000	\$4,598,000	\$3,984,000	\$300,000
2016	\$13,842,000	\$0	\$0	\$0	\$3,460,000	\$5,349,000	\$3,862,000	\$250,000
2017	\$14,191,000	\$0	\$0	\$0	\$3,563,000	\$5,303,000	\$3,834,000	\$4,656,000
2018	\$13,906,000	\$0	\$0	\$0	\$4,011,000	\$5,270,000	\$4,036,000	\$3,963,000
2019	\$14,080,000	\$0	\$0	\$0	\$4,060,000	\$5,188,000	\$4,428,000	-\$3,854,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

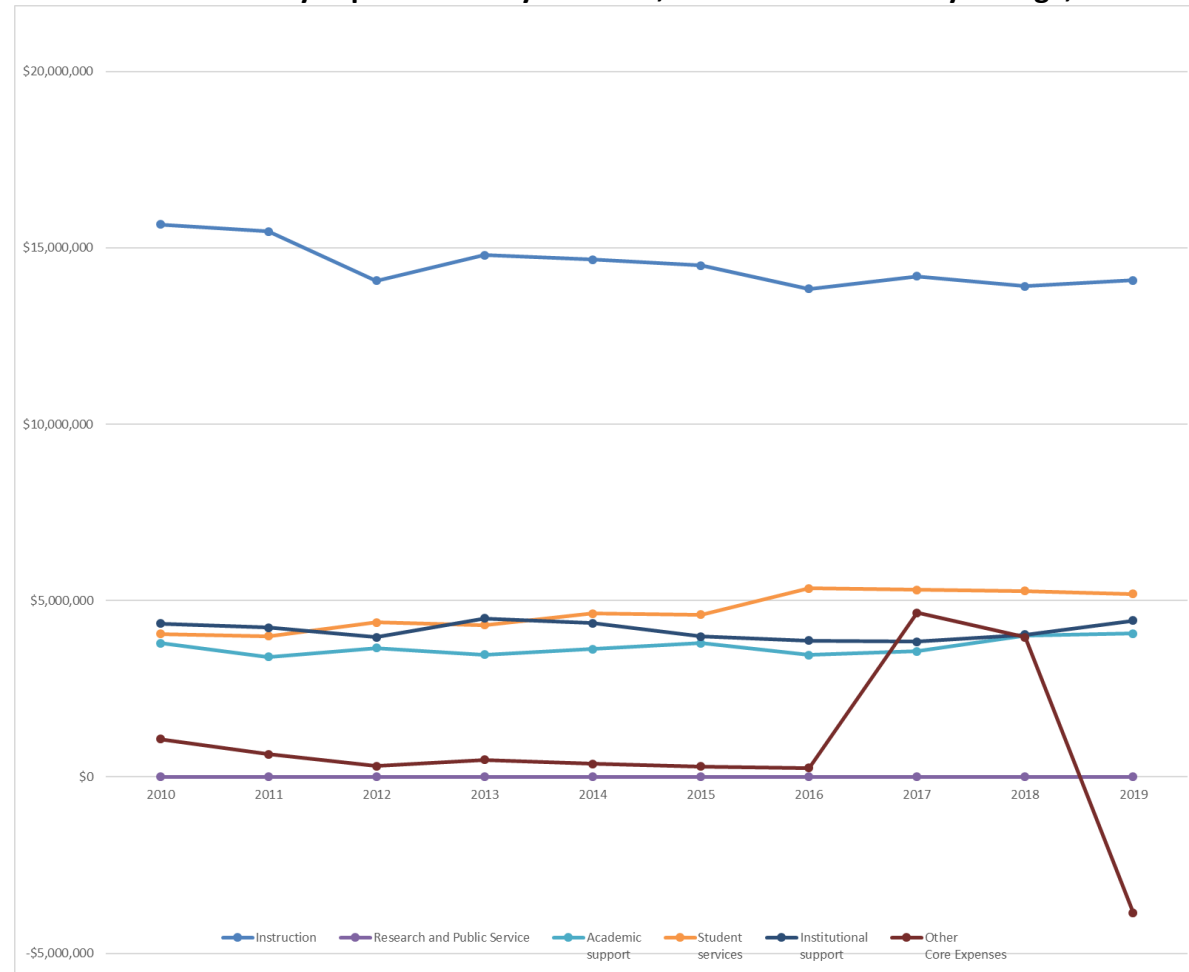
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Riverland Community College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw slow decline in instructional expenses alongside increases for academic support and student services. Institutional support saw a mid-decade decline but is near the level of 2010 for the most recent year. No research or public service expenses were reported. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Riverland Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Riverland Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Riverland Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Riverland.

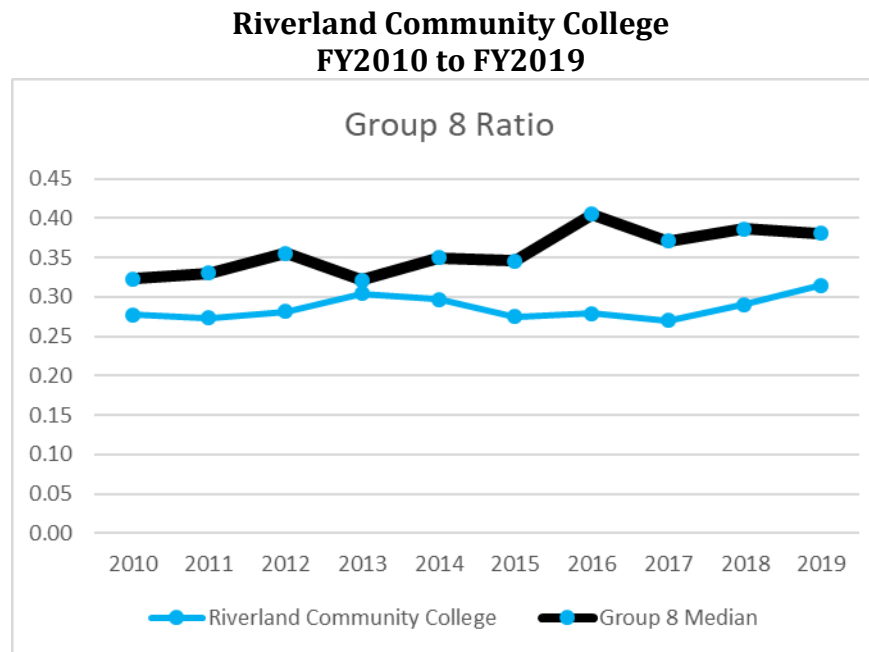
**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 8
Associate's Colleges: Mixed Transfer/Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 51

Riverland Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Riverland Community College	0.28	0.27	0.28	0.30	0.30	0.27	0.28	0.27	0.29	0.31
<i>Group 8 Median</i>	<i>0.32</i>	<i>0.33</i>	<i>0.36</i>	<i>0.32</i>	<i>0.35</i>	<i>0.35</i>	<i>0.41</i>	<i>0.37</i>	<i>0.39</i>	<i>0.38</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Riverland Community College was close to that of the median of their benchmark group in 2013, but stayed consistently below the group median in all other years of the decade.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 8
Associate's Colleges: Mixed Transfer/Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 51



**Table 1: IPEDS Finance Survey Expenditures by Function
Rochester Community and Technical College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$25,967,000	\$0	\$1,162,000	\$1,162,000	\$8,097,000	\$7,109,000	\$5,470,000	\$1,966,000
2011	\$24,097,000	\$0	\$1,385,000	\$1,385,000	\$8,435,000	\$7,546,000	\$5,271,000	\$1,780,000
2012	\$23,960,000	\$0	\$1,217,000	\$1,217,000	\$7,454,000	\$6,520,000	\$4,942,000	\$1,247,000
2013	\$23,870,000	\$0	\$1,466,000	\$1,466,000	\$7,516,000	\$6,559,000	\$5,546,000	\$1,403,000
2014	\$24,399,000	\$0	\$1,902,000	\$1,902,000	\$7,923,000	\$6,596,000	\$5,456,000	\$982,000
2015	\$25,754,000	\$0	\$1,362,000	\$1,362,000	\$6,913,000	\$6,584,000	\$6,134,000	\$755,000
2016	\$24,439,000	\$0	\$1,389,000	\$1,389,000	\$6,829,000	\$7,056,000	\$6,609,000	\$463,000
2017	\$24,590,000	\$0	\$1,200,000	\$1,200,000	\$7,522,000	\$6,914,000	\$6,388,000	\$8,032,000
2018	\$25,146,000	\$0	\$1,083,000	\$1,083,000	\$7,541,000	\$6,837,000	\$6,387,000	\$6,704,000
2019	\$25,572,000	\$0	\$1,075,000	\$1,075,000	\$7,269,000	\$7,250,000	\$6,483,000	-\$5,632,000

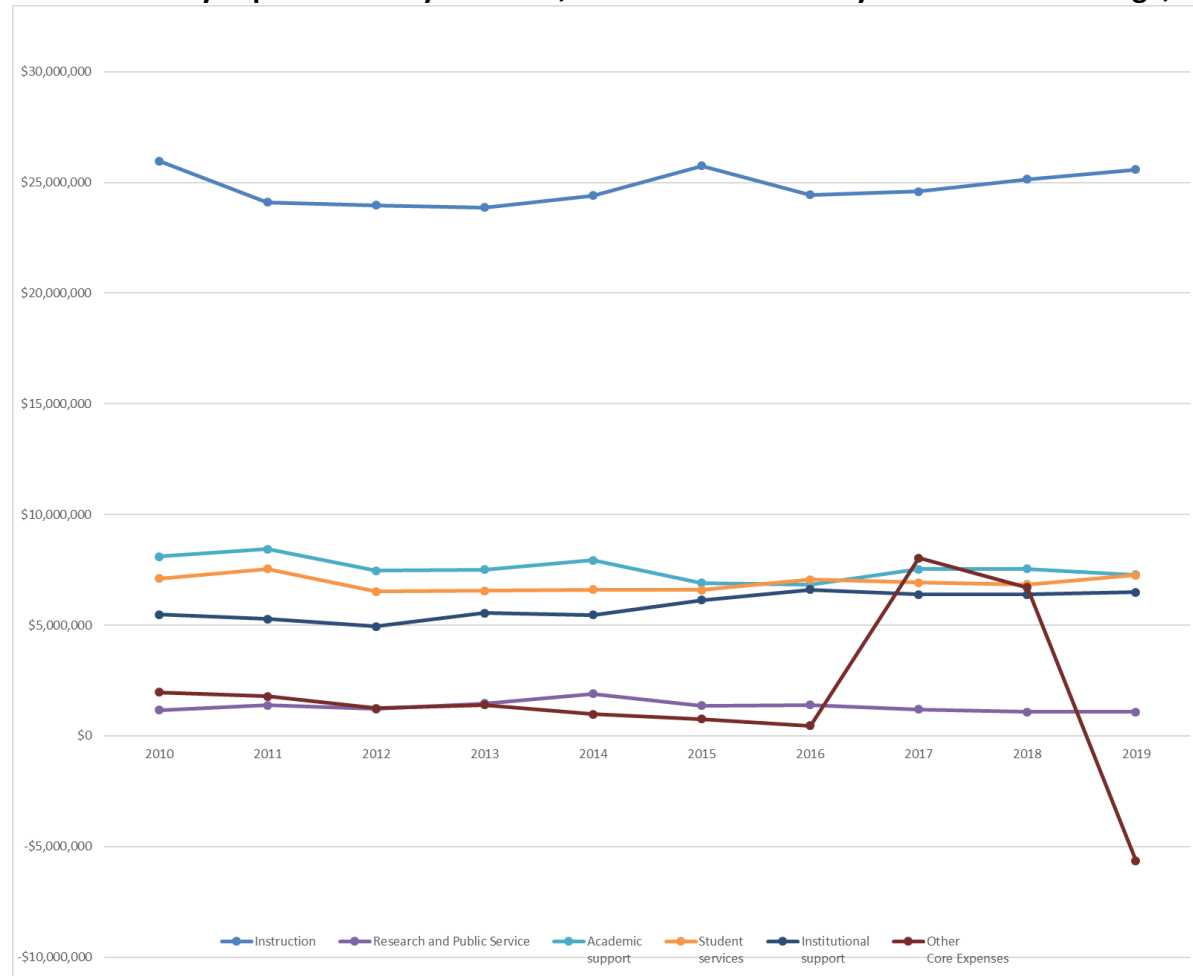
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Rochester Community and Technical College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw relative stability in instructional expenses and student services, with some decline in academic support and increase of institutional support. Expenses for public service are currently near the level of the start of the decade, with a spike in 2014. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Rochester Community and Technical College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Rochester Community and Technical College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Rochester Community and Technical College, alongside the benchmark of the median ratio for institutions throughout the country most like RCTC.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 6
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55

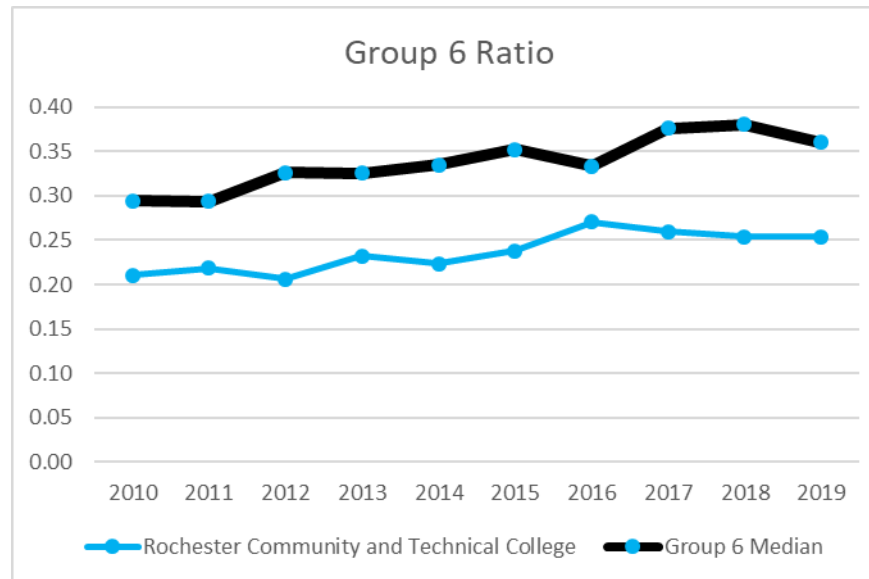
Rochester Community and Technical College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Rochester Community and Technical College	0.21	0.22	0.21	0.23	0.22	0.24	0.27	0.26	0.25	0.25
<i>Group 6 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	<i>0.35</i>	<i>0.33</i>	<i>0.38</i>	<i>0.38</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Rochester Community and Technical College stayed consistently lower to that of their benchmark group median; recent year data shows this gap widening somewhat.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 6
Associate's Colleges: Mixed Transfer/Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 55**

**Rochester Community and Technical College
FY2010 to FY2019**



**Table 1: IPEDS Finance Survey Expenditures by Function
St. Cloud Technical and Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$20,634,000	\$0	\$1,000	\$1,000	\$3,901,000	\$3,842,000	\$3,528,000	\$1,814,000
2011	\$21,618,000	\$0	\$3,000	\$3,000	\$3,975,000	\$4,317,000	\$3,529,000	\$1,836,000
2012	\$20,043,000	\$0	\$0	\$0	\$3,895,000	\$4,550,000	\$3,480,000	\$1,230,000
2013	\$20,240,000	\$0	\$10,000	\$10,000	\$4,029,000	\$4,928,000	\$3,494,000	\$1,203,000
2014	\$21,318,000	\$0	\$0	\$0	\$4,702,000	\$4,795,000	\$3,228,000	\$1,178,000
2015	\$20,655,000	\$9,000	\$0	\$9,000	\$4,660,000	\$4,798,000	\$3,345,000	\$1,257,000
2016	\$21,036,000	\$140,000	\$2,000	\$142,000	\$5,049,000	\$5,180,000	\$3,875,000	\$1,091,000
2017	\$21,921,000	\$19,000	\$3,000	\$22,000	\$3,968,000	\$5,543,000	\$3,786,000	\$7,158,000
2018	\$21,820,000	\$0	\$10,000	\$10,000	\$4,601,000	\$5,343,000	\$4,218,000	\$6,541,000
2019	\$22,338,000	\$0	\$12,000	\$12,000	\$4,299,000	\$5,681,000	\$4,382,000	-\$3,833,000

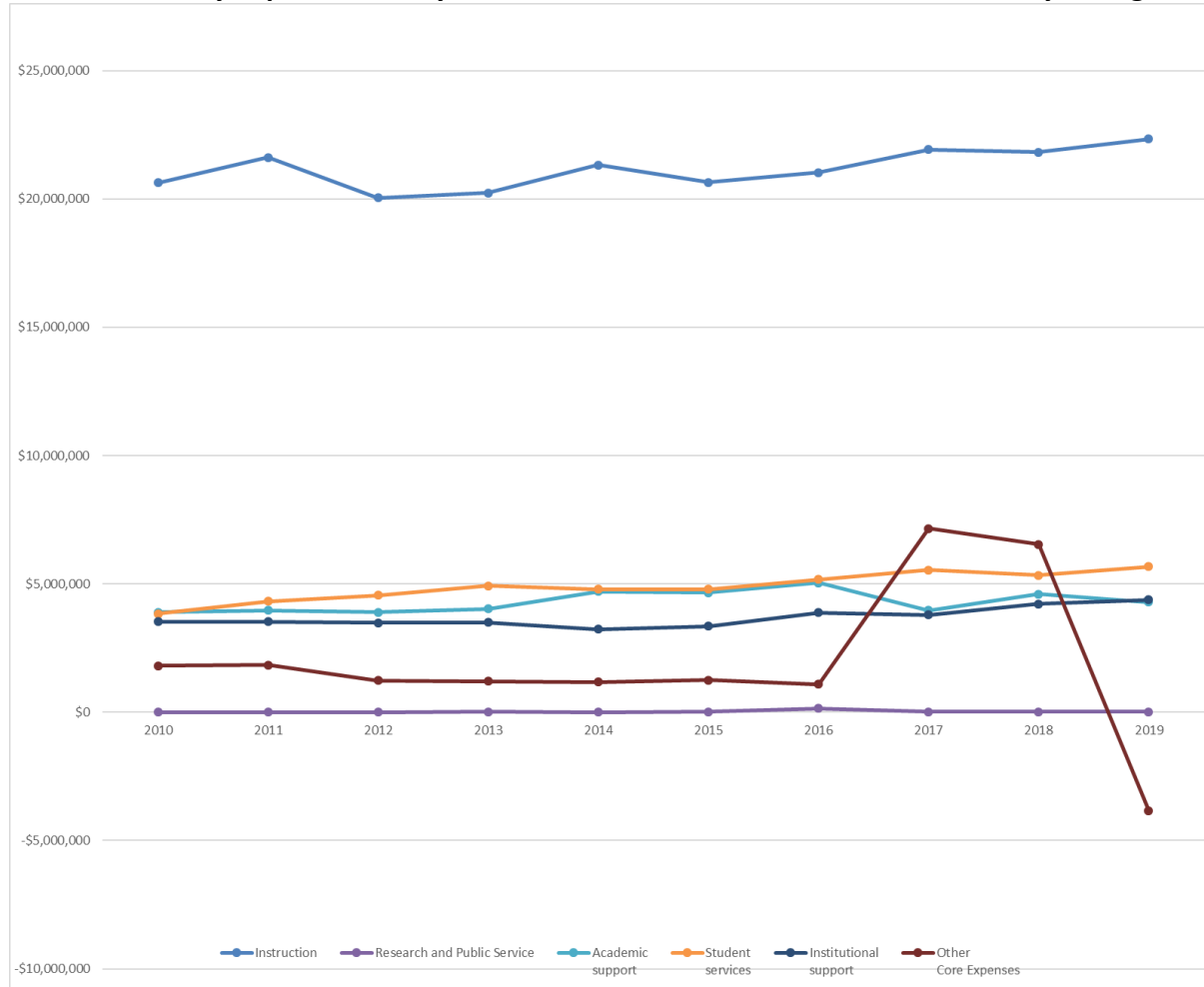
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for St. Cloud Technical and Community College encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the college saw slow growth in instructional expenses, academic support and institutional support, with steeper increases in student services. Expenses for research and public services were few during the period with the exception of 2016, and these values were frequently zero. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for St. Cloud Technical and Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, St. Cloud Technical and Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for St. Cloud Technical and Community College, alongside the benchmark of the median ratio for institutions throughout the country most like SCTCC.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 11

**Associate's Colleges: High Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 35**

**St. Cloud Technical and Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
St. Cloud Technical and Community College	0.17	0.16	0.17	0.17	0.15	0.16	0.18	0.17	0.19	0.20
<i>Group 11 Median</i>	<i>0.28</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.30</i>	<i>0.33</i>	<i>0.32</i>	<i>0.31</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for St. Cloud Technical and Community College began the decade and stayed significantly less than that of their benchmark group median, often approaching half of the resources expended by the benchmark group.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 11
Associate's Colleges: High Career & Technical-High Traditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 35**

**St. Cloud Technical and Community College
FY2010 to FY2019**

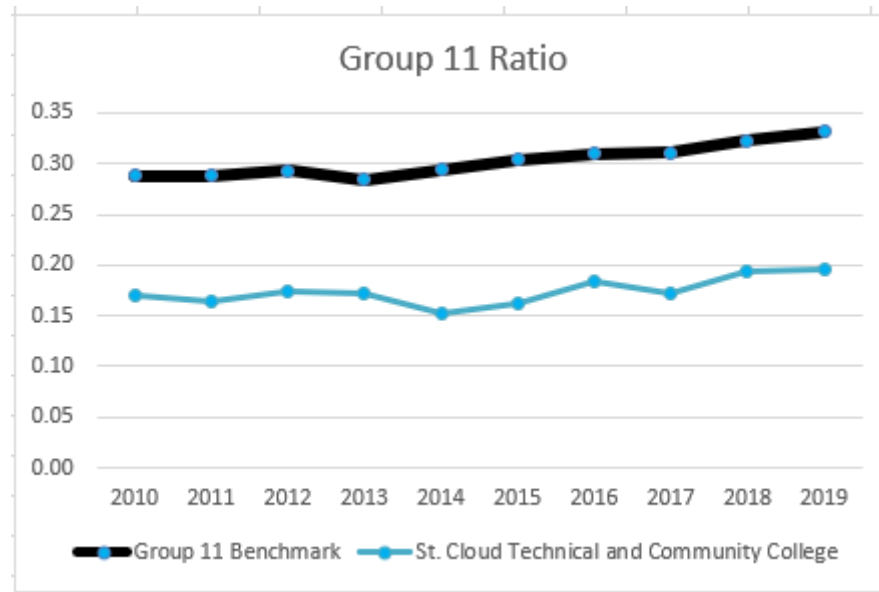


Table 1: IPEDS Finance Survey Expenditures by Function
Saint Paul College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$22,412,000	\$736,000	\$0	\$736,000	\$4,238,000	\$6,681,000	\$4,705,000	\$3,226,000
2011	\$22,310,000	\$1,079,000	\$0	\$1,079,000	\$4,129,000	\$6,802,000	\$6,364,000	\$2,843,000
2012	\$22,262,000	\$629,000	\$0	\$629,000	\$3,657,000	\$6,265,000	\$5,032,000	\$1,798,000
2013	\$24,219,000	\$299,000	\$0	\$299,000	\$2,901,000	\$5,968,000	\$5,830,000	\$2,290,000
2014	\$23,975,000	\$217,000	\$3,000	\$220,000	\$4,252,000	\$6,635,000	\$6,031,000	\$1,877,000
2015	\$24,547,000	\$142,000	\$0	\$142,000	\$4,238,000	\$6,916,000	\$5,517,000	\$2,385,000
2016	\$24,381,000	\$169,000	\$0	\$169,000	\$4,828,000	\$7,351,000	\$5,718,000	\$2,369,000
2017	\$26,460,000	\$0	\$0	\$0	\$4,598,000	\$7,393,000	\$6,414,000	\$8,532,000
2018	\$28,080,000	\$0	\$0	\$0	\$4,511,000	\$8,213,000	\$6,819,000	\$7,495,000
2019	\$27,866,000	\$0	\$0	\$0	\$5,844,000	\$9,297,000	\$7,412,000	-\$2,323,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

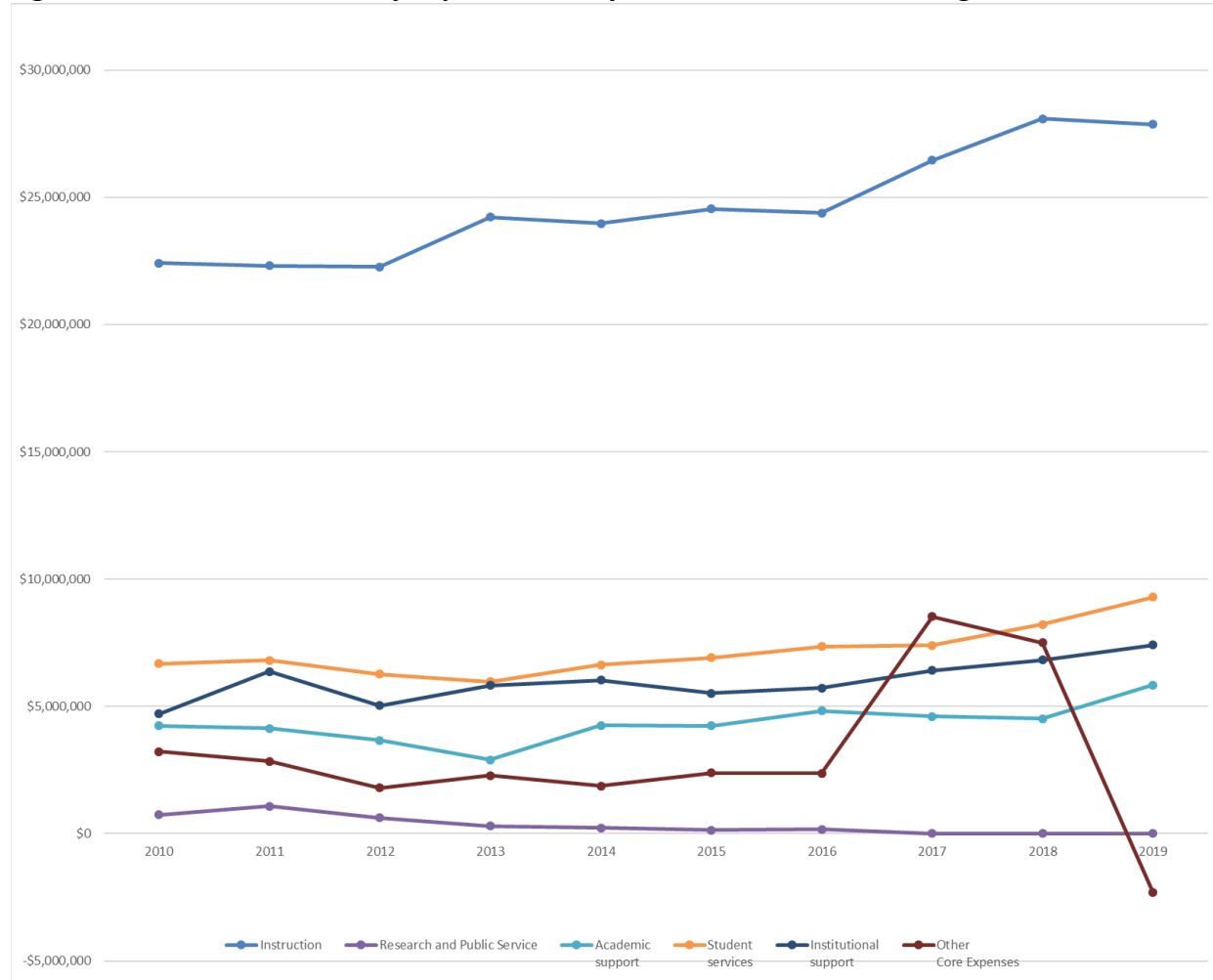
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Saint Paul College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw healthy growth in instructional expenses, academic support, with steeper increases in student services and institutional support. The procedures for expensing items to research and public services changed during this period, with a sizable research expense in 2011. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Saint Paul College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Saint Paul College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Saint Paul College, alongside the benchmark of the median ratio for institutions throughout the country most like Saint Paul.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48

Saint Paul College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Saint Paul College	0.21	0.29	0.23	0.24	0.25	0.22	0.23	0.24	0.24	0.27
<i>Group 12 Median</i>	<i>0.31</i>	<i>0.31</i>	<i>0.32</i>	<i>0.34</i>	<i>0.35</i>	<i>0.35</i>	<i>0.33</i>	<i>0.34</i>	<i>0.36</i>	<i>0.36</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Saint Paul College began the decade and stayed significantly less than that of their benchmark group median; in 2011 the ratio for Saint Paul College was the closest to that of the benchmark group median.

Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 12
Associate's Colleges: High Career & Technical-Mixed Traditional/Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 48

Saint Paul College
FY2010 to FY2019

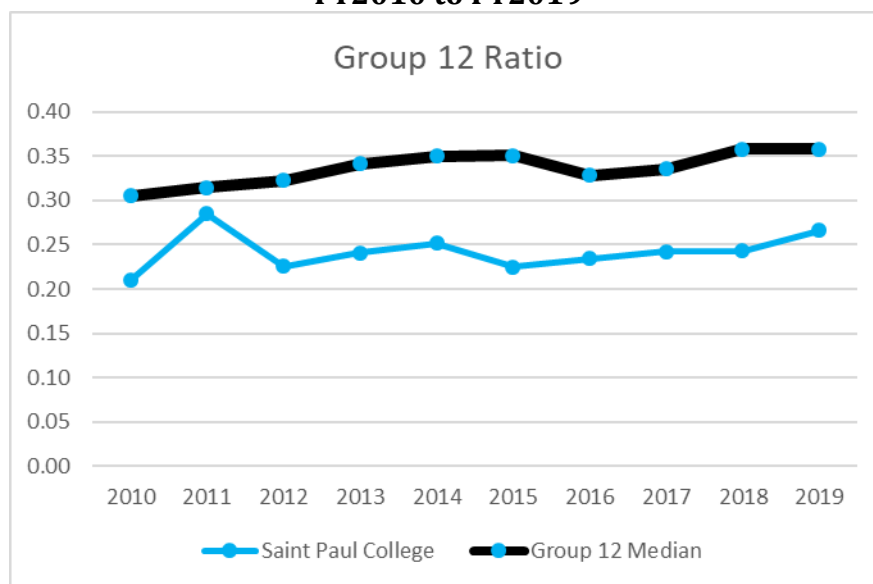


Table 1: IPEDS Finance Survey Expenditures by Function
South Central College
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$17,843,000	\$57,000	\$1,000	\$58,000	\$3,366,000	\$3,728,000	\$5,358,000	\$1,424,000
2011	\$18,736,000	\$66,000	\$17,000	\$83,000	\$4,412,000	\$3,848,000	\$5,027,000	\$1,113,000
2012	\$18,069,000	\$72,000	\$0	\$72,000	\$4,413,000	\$3,859,000	\$5,075,000	\$776,000
2013	\$16,709,000	\$71,000	\$0	\$71,000	\$5,260,000	\$4,747,000	\$5,697,000	\$789,000
2014	\$17,503,000	\$92,000	\$0	\$92,000	\$3,838,000	\$4,583,000	\$5,161,000	\$682,000
2015	\$16,868,000	\$0	\$0	\$0	\$4,173,000	\$4,234,000	\$4,352,000	\$683,000
2016	\$16,880,000	\$0	\$0	\$0	\$5,210,000	\$4,416,000	\$4,340,000	\$613,000
2017	\$16,753,000	\$0	\$0	\$0	\$5,653,000	\$4,740,000	\$4,806,000	\$5,110,000
2018	\$17,259,000	\$606,000	\$72,000	\$678,000	\$5,968,000	\$5,161,000	\$3,784,000	\$4,348,000
2019	\$17,920,000	\$0	\$109,000	\$109,000	\$4,459,000	\$5,842,000	\$5,178,000	-\$3,568,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

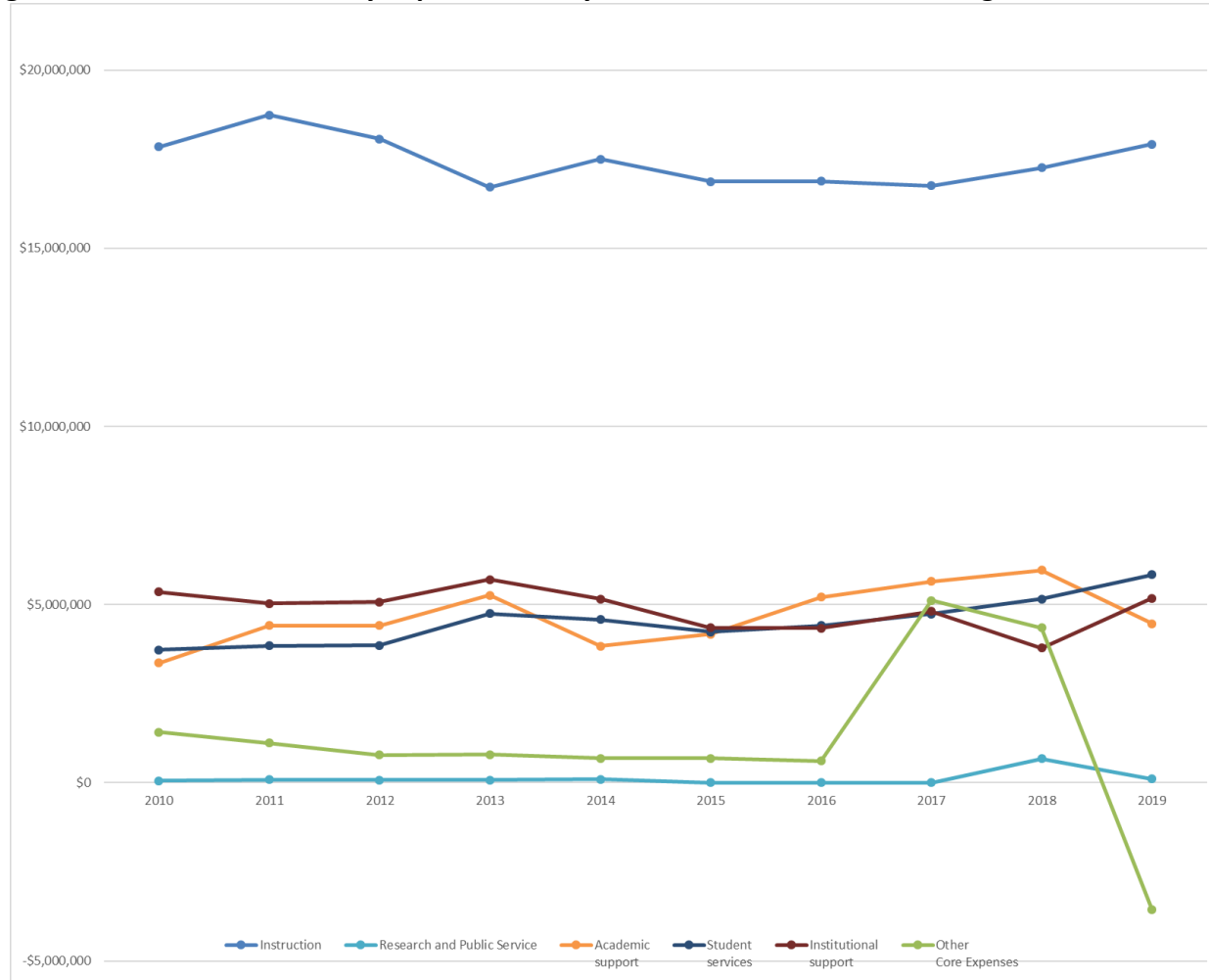
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for South Central College encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the college saw fluctuation in instructional expenses, academic and institutional support, with more steady growth in student services expenses. The procedures for expensing items to research and public services changed during this period, and these values were frequently zero. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for South Central College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, South Central College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for South Central College, alongside the benchmark of the median ratio for institutions throughout the country most like South Central.

Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 10
Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 69

South Central College
FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
South Central College	0.30	0.27	0.28	0.34	0.29	0.26	0.26	0.29	0.22	0.29
<i>Group 10 Median</i>	<i>0.46</i>	<i>0.40</i>	<i>0.45</i>	<i>0.43</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>	<i>0.45</i>	<i>0.45</i>	<i>0.46</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for South Central College began the decade and stayed significantly less than that of their benchmark group median and in recent years the gap has grown the largest between South Central's ratio and the benchmark.

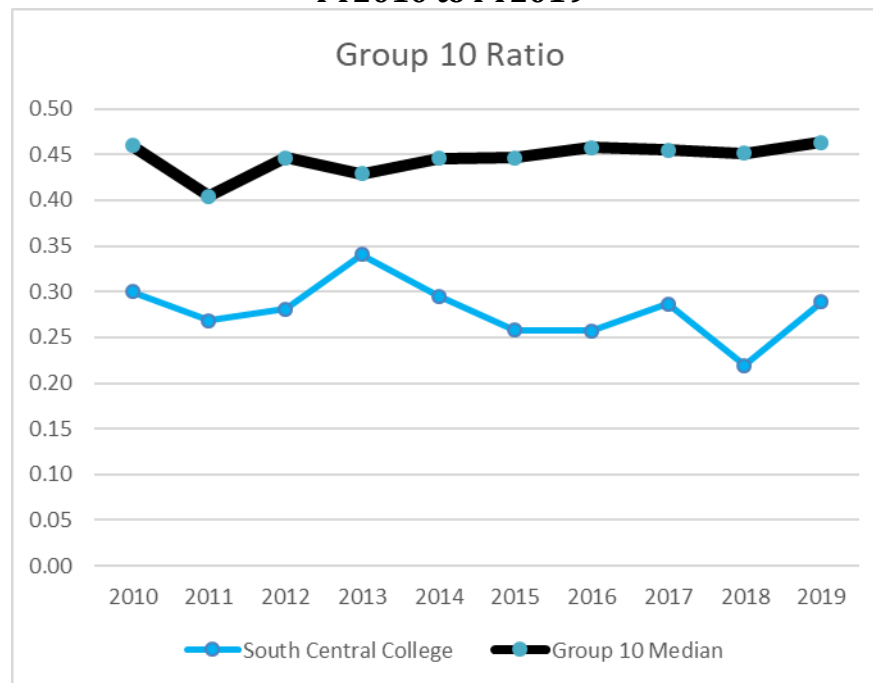
**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 10

**Associate's Colleges: Mixed Transfer/Career & Technical-High Nontraditional
Undergraduate Enrollment Size 1,000 - 4,999**

Group size = 69

**South Central College
FY2010 to FY2019**



**Table 1: IPEDS Finance Survey Expenditures by Function
Vermilion Community College
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$2,939,000	\$0	\$39,000	\$39,000	\$728,000	\$1,793,000	\$1,433,000	\$113,000
2011	\$2,939,000	\$0	\$2,000	\$2,000	\$532,000	\$1,885,000	\$1,129,000	\$121,000
2012	\$2,986,000	\$0	\$4,000	\$4,000	\$482,000	\$1,833,000	\$938,000	\$84,000
2013	\$2,582,000	\$0	\$1,000	\$1,000	\$643,000	\$1,983,000	\$1,079,000	\$97,000
2014	\$2,700,000	\$24,000	\$0	\$24,000	\$995,000	\$2,073,000	\$908,000	\$103,000
2015	\$2,271,000	\$13,000	\$0	\$13,000	\$839,000	\$1,850,000	\$887,000	\$94,000
2016	\$2,502,000	\$39,000	\$0	\$39,000	\$776,000	\$1,836,000	\$971,000	\$0
2017	\$2,711,000	\$36,000	\$71,000	\$107,000	\$702,000	\$2,063,000	\$1,098,000	\$1,309,000
2018	\$3,404,000	\$54,000	\$116,000	\$170,000	\$685,000	\$2,191,000	\$1,007,000	\$1,085,000
2019	\$3,179,000	\$53,000	\$99,000	\$152,000	\$397,000	\$2,058,000	\$1,311,000	-\$1,169,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

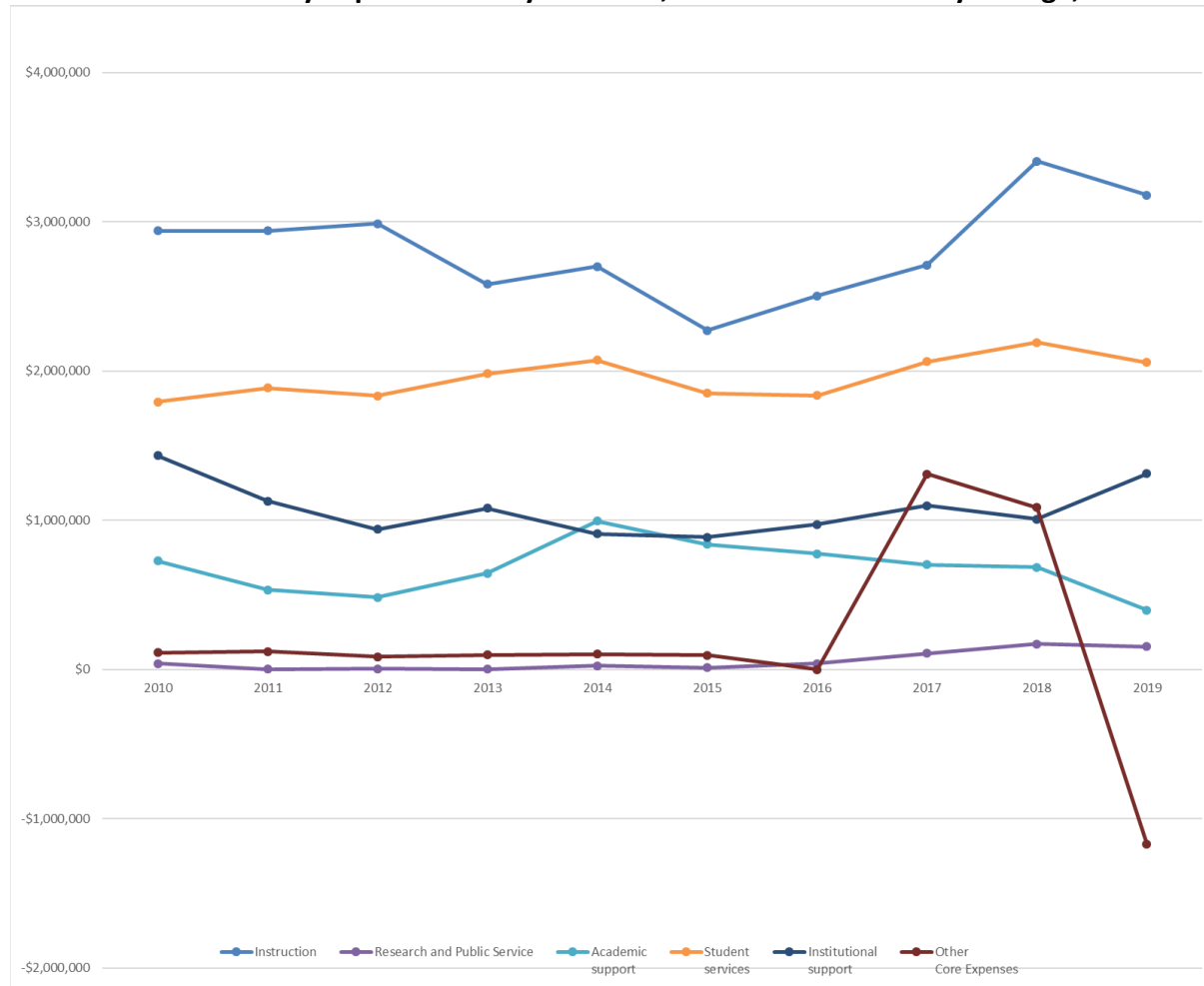
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Vermilion Community College encompassing the decade from fiscal 2010 to fiscal 2019.

Over the decade, the college saw fluctuation in instructional expenses, academic and institutional support, with more steady growth in student services expenses. The procedures for expensing items to research and public services changed during this period, and these values were frequently zero. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Vermilion Community College in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Vermilion Community College, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of colleges were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Vermilion Community College, alongside the benchmark of the median ratio for institutions throughout the country most like Vermilion.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 1

**Associate's Colleges: High Transfer-High Traditional
Undergraduate Enrollment Size Under 1,000**

Group size = 15

**Vermilion Community College
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Vermilion Community College	0.49	0.38	0.31	0.42	0.34	0.39	0.39	0.41	0.30	0.41
<i>Group 1 Median</i>	<i>0.34</i>	<i>0.32</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.35</i>	<i>0.35</i>	<i>0.37</i>	<i>0.31</i>	<i>0.35</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Vermilion Community College began the decade greater than the median of their benchmark group, dipped to equal the benchmark, and then repeated the pattern twice more in the decade. In the most recent year, the ratio for Vermilion was slightly above the benchmark.

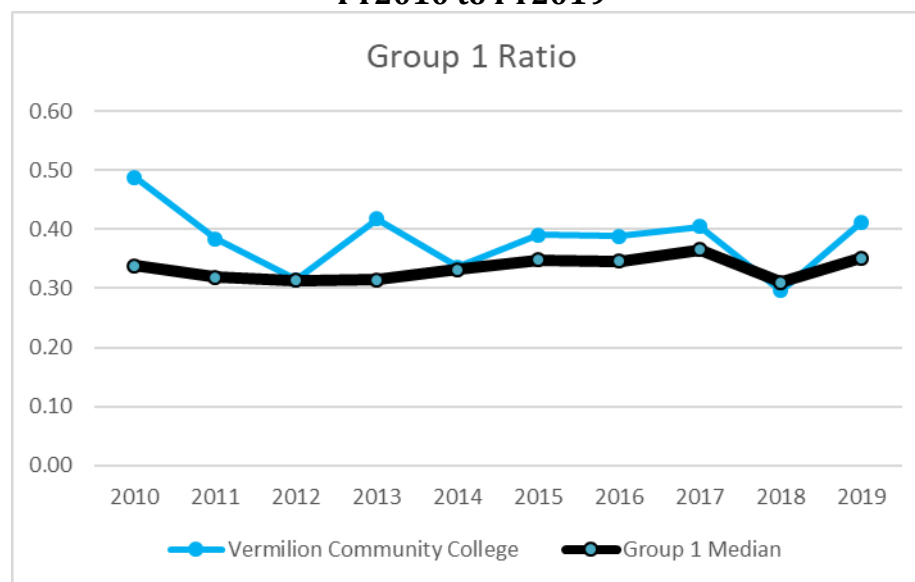
**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 1

**Associate's Colleges: High Transfer-High Traditional
Undergraduate Enrollment Size Under 1,000**

Group size = 15

**Vermilion Community College
FY2010 to FY2019**



UNIVERSITIES OF MINNESOTA STATE

**Table 1: IPEDS Finance Survey Expenditures by Function
Bemidji State University
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$25,583,000	\$383,000	\$351,000	\$734,000	\$8,612,000	\$11,609,000	\$9,692,000	\$1,482,000
2011	\$27,279,000	\$221,000	\$190,000	\$411,000	\$7,894,000	\$12,267,000	\$9,559,000	\$1,370,000
2012	\$22,792,000	\$195,000	\$95,000	\$290,000	\$7,675,000	\$12,545,000	\$9,084,000	\$619,000
2013	\$23,530,000	\$352,000	\$58,000	\$410,000	\$7,598,000	\$13,501,000	\$9,872,000	\$979,000
2014	\$24,987,000	\$270,000	\$134,000	\$404,000	\$8,070,000	\$14,282,000	\$10,260,000	\$913,000
2015	\$24,353,000	\$267,000	\$153,000	\$420,000	\$8,612,000	\$14,263,000	\$10,600,000	\$882,000
2016	\$27,557,000	\$275,000	\$225,000	\$500,000	\$7,920,000	\$14,779,000	\$10,890,000	\$1,089,000
2017	\$28,023,000	\$150,000	\$149,000	\$299,000	\$10,188,000	\$14,554,000	\$10,410,000	\$9,682,000
2018	\$28,395,000	\$293,000	\$149,000	\$442,000	\$9,291,000	\$14,704,000	\$9,916,000	\$7,500,000
2019	\$28,814,000	\$205,000	\$286,000	\$491,000	\$8,912,000	\$15,866,000	\$10,046,000	-\$7,403,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

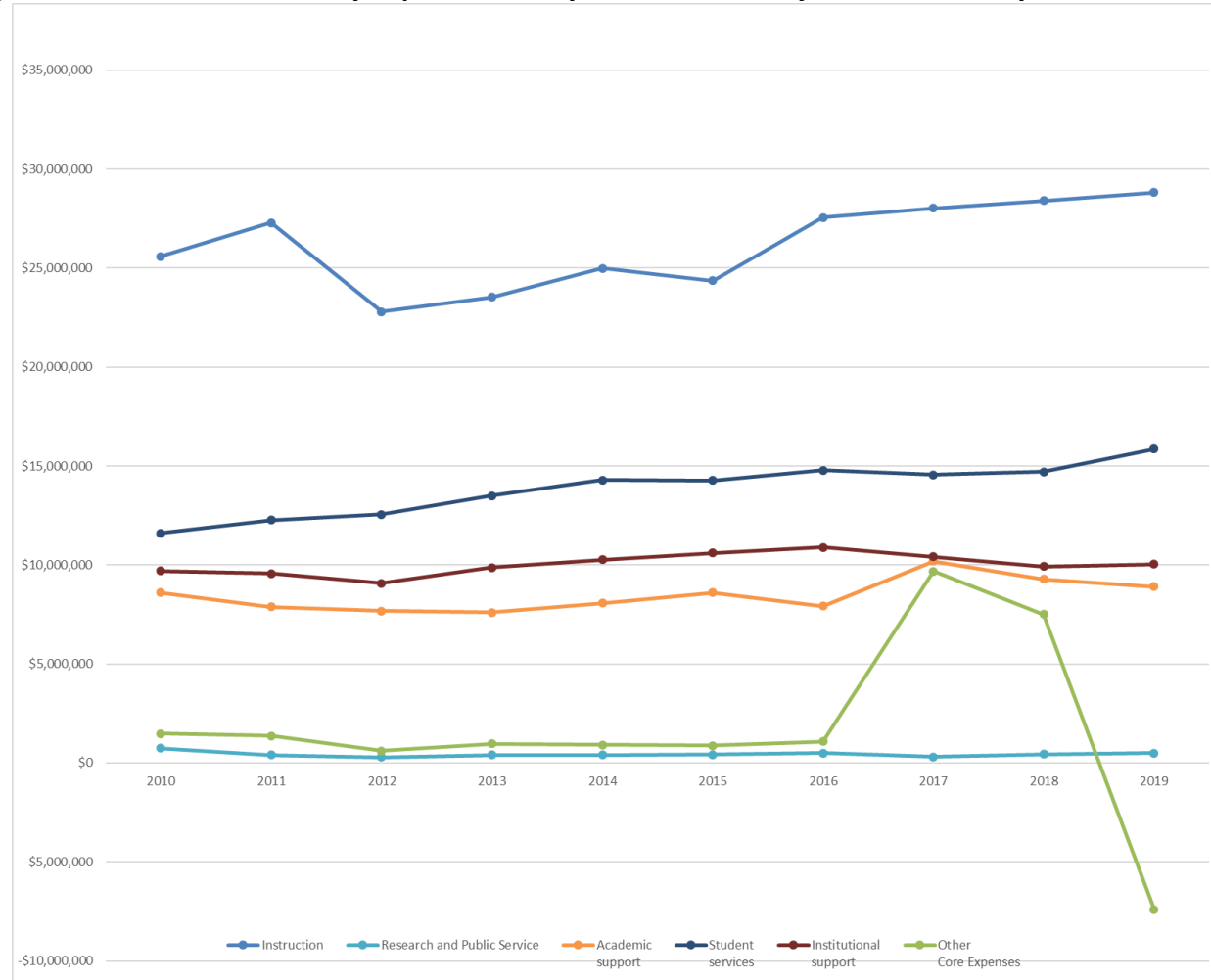
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Bemidji State University encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the university saw healthy growth in instructional expense and student services expense. Expenses for academic support and institutional support remained stable with some year to year fluctuation. Expenses for research and public service declined with fluctuation over the decade. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Bemidji State University in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Bemidji State University, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Bemidji State University, alongside the benchmark of the median ratio for institutions throughout the country most like Bemidji State.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 19

Master's Colleges & Universities: Small Programs

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 33

Bemidji State University

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Bemidji State University	0.38	0.35	0.40	0.42	0.41	0.44	0.40	0.37	0.35	0.35
<i>Group 19 Median</i>	<i>0.38</i>	<i>0.35</i>	<i>0.38</i>	<i>0.36</i>	<i>0.38</i>	<i>0.40</i>	<i>0.41</i>	<i>0.41</i>	<i>0.40</i>	<i>0.40</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Bemidji State University was very similar to that of the median of their benchmark group throughout the decade; the most recent year shows the largest gap, to the negative, of Bemidji State's ratio compared to their peers.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 19

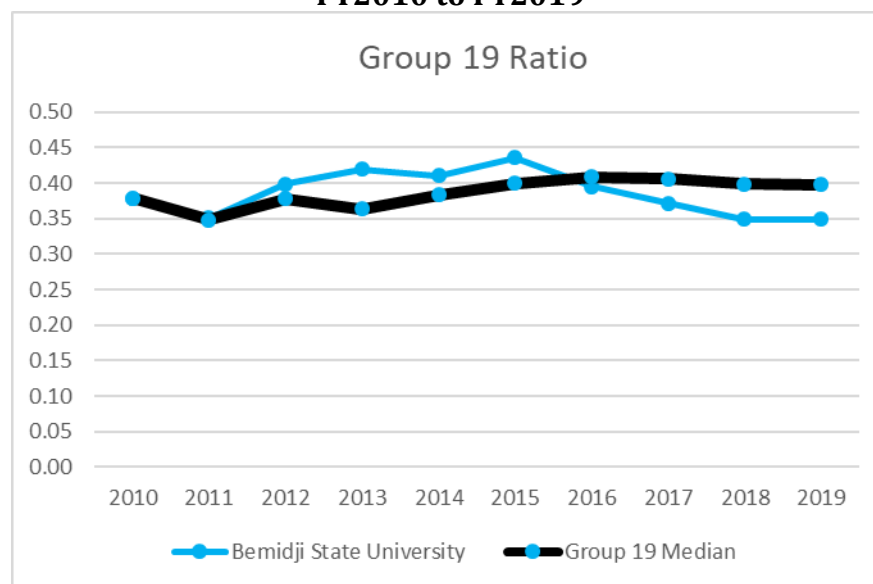
Master's Colleges & Universities: Small Programs

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 33

Bemidji State University

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Metropolitan State University
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$26,829,000	\$1,242,000	\$33,000	\$1,275,000	\$17,496,000	\$6,420,000	\$9,428,000	\$2,140,000
2011	\$26,336,000	\$1,468,000	\$80,000	\$1,548,000	\$17,893,000	\$7,016,000	\$9,454,000	\$11,472,000
2012	\$25,650,000	\$1,057,000	\$90,000	\$1,147,000	\$19,320,000	\$6,857,000	\$10,699,000	\$2,948,000
2013	\$26,582,000	\$463,000	\$85,000	\$548,000	\$20,674,000	\$7,631,000	\$11,692,000	\$1,386,000
2014	\$27,517,000	\$408,000	\$66,000	\$474,000	\$25,263,000	\$9,047,000	\$12,517,000	\$2,027,000
2015	\$33,232,000	\$248,000	\$70,000	\$318,000	\$23,561,000	\$8,755,000	\$10,633,000	\$2,045,000
2016	\$33,297,000	\$420,000	\$65,000	\$485,000	\$22,097,000	\$8,220,000	\$14,915,000	\$1,494,000
2017	\$33,453,000	\$257,000	\$40,000	\$297,000	\$22,557,000	\$7,699,000	\$14,798,000	\$11,401,000
2018	\$35,011,000	\$340,000	\$26,000	\$366,000	\$22,492,000	\$8,382,000	\$17,515,000	\$10,580,000
2019	\$35,321,000	\$694,000	\$20,000	\$714,000	\$24,016,000	\$8,395,000	\$16,705,000	-\$6,782,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

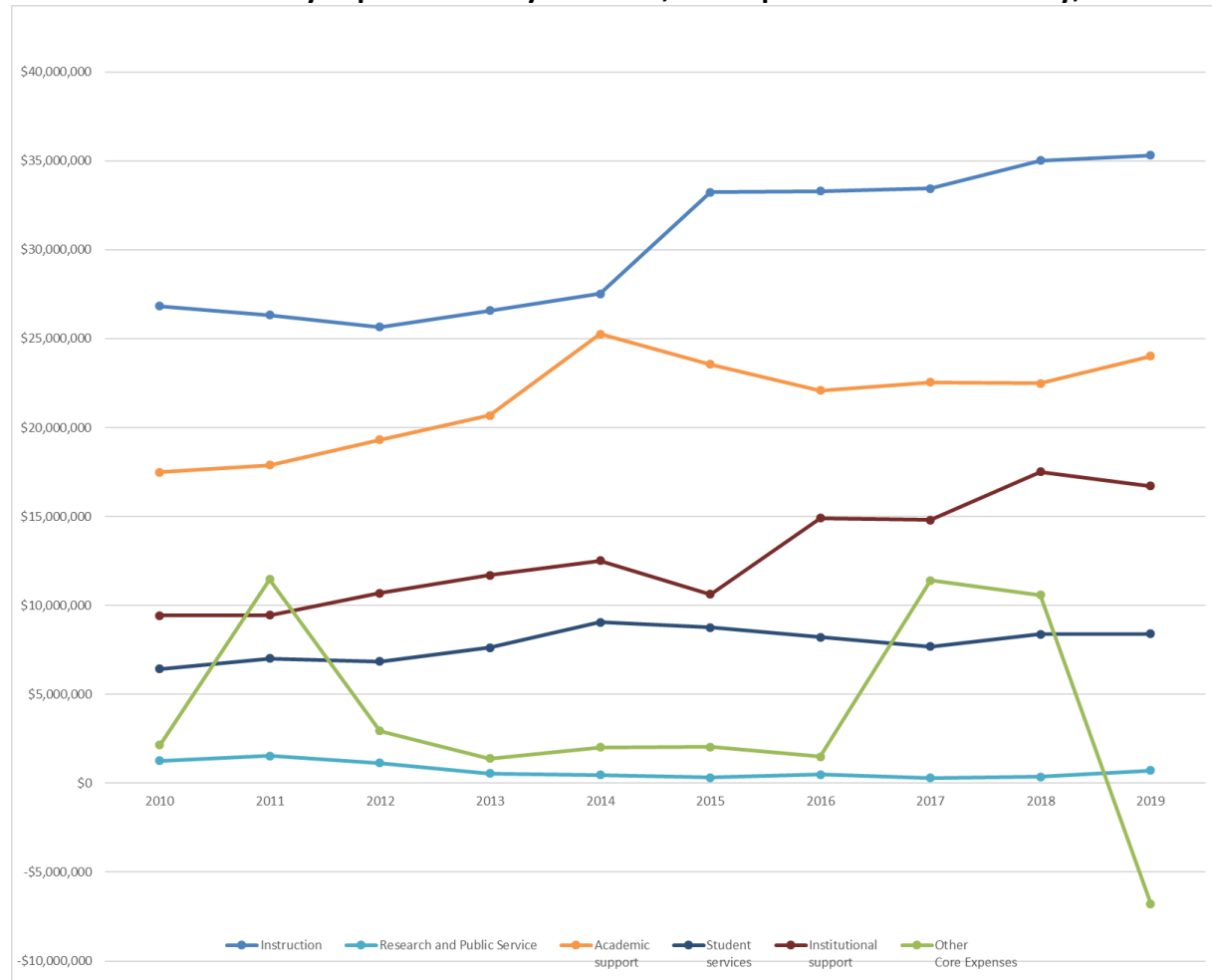
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Metropolitan State University encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the university saw healthy growth in instructional expense, academic and student services, and institutional support. Expenses for research and public service declined with fluctuation over the decade. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Metropolitan State University in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Metropolitan State University, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Metropolitan State University, alongside the benchmark of the median ratio for institutions throughout the country most like Metro State.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 15
Master's Colleges & Universities: Larger Programs
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 79

Metropolitan State University
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Metropolitan State University	0.35	0.36	0.42	0.44	0.45	0.32	0.45	0.44	0.50	0.47
<i>Group 15 Median</i>	<i>0.30</i>	<i>0.31</i>	<i>0.30</i>	<i>0.30</i>	<i>0.30</i>	<i>0.30</i>	<i>0.31</i>	<i>0.31</i>	<i>0.31</i>	<i>0.31</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Metropolitan State University was greater than that of the median of their benchmark group throughout the decade; the most recent year shows the largest gap, to the positive, of Metro State's ratio compared to their peers.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 15

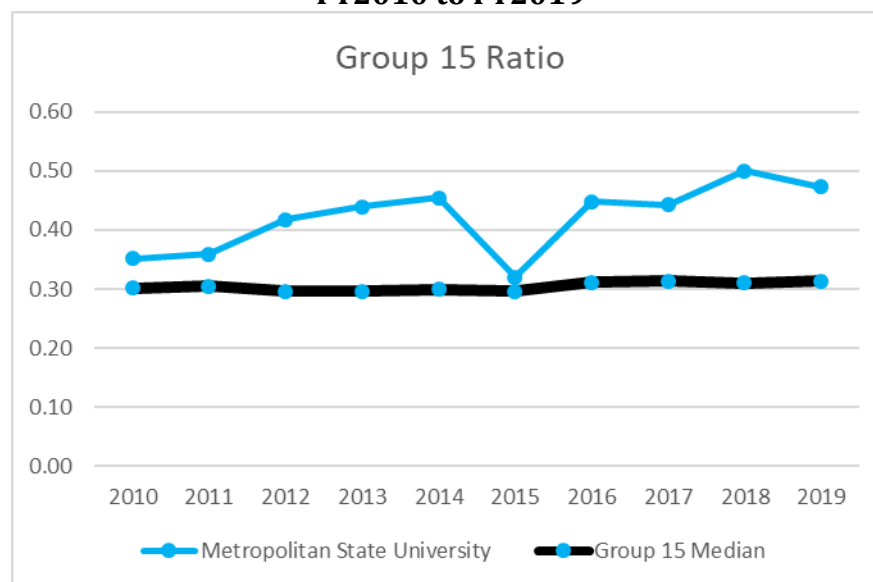
Master's Colleges & Universities: Larger Programs

Undergraduate Enrollment Size 5,000 - 9,999

Group size = 79

Metropolitan State University

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Minnesota State University, Mankato
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$79,336,000	\$3,708,000	\$2,653,000	\$6,361,000	\$26,696,000	\$24,909,000	\$20,682,000	\$4,381,000
2011	\$78,445,000	\$3,318,000	\$2,799,000	\$6,117,000	\$26,389,000	\$24,888,000	\$19,620,000	\$4,050,000
2012	\$74,853,000	\$2,918,000	\$2,832,000	\$5,750,000	\$28,224,000	\$26,372,000	\$18,415,000	\$2,355,000
2013	\$79,546,000	\$2,855,000	\$3,140,000	\$5,995,000	\$29,388,000	\$30,198,000	\$18,433,000	\$4,080,000
2014	\$84,088,000	\$3,574,000	\$2,889,000	\$6,463,000	\$31,382,000	\$30,773,000	\$20,163,000	\$3,458,000
2015	\$87,057,000	\$2,218,000	\$3,397,000	\$5,615,000	\$29,171,000	\$31,220,000	\$20,642,000	\$4,155,000
2016	\$88,438,000	\$2,535,000	\$3,116,000	\$5,651,000	\$28,084,000	\$31,594,000	\$20,186,000	\$3,784,000
2017	\$95,911,000	\$2,774,000	\$3,337,000	\$6,111,000	\$29,749,000	\$33,051,000	\$21,655,000	\$28,052,000
2018	\$97,051,000	\$3,074,000	\$3,345,000	\$6,419,000	\$30,625,000	\$33,473,000	\$22,959,000	\$23,713,000
2019	\$101,504,000	\$3,533,000	\$3,485,000	\$7,018,000	\$33,336,000	\$34,954,000	\$25,012,000	-\$10,931,000

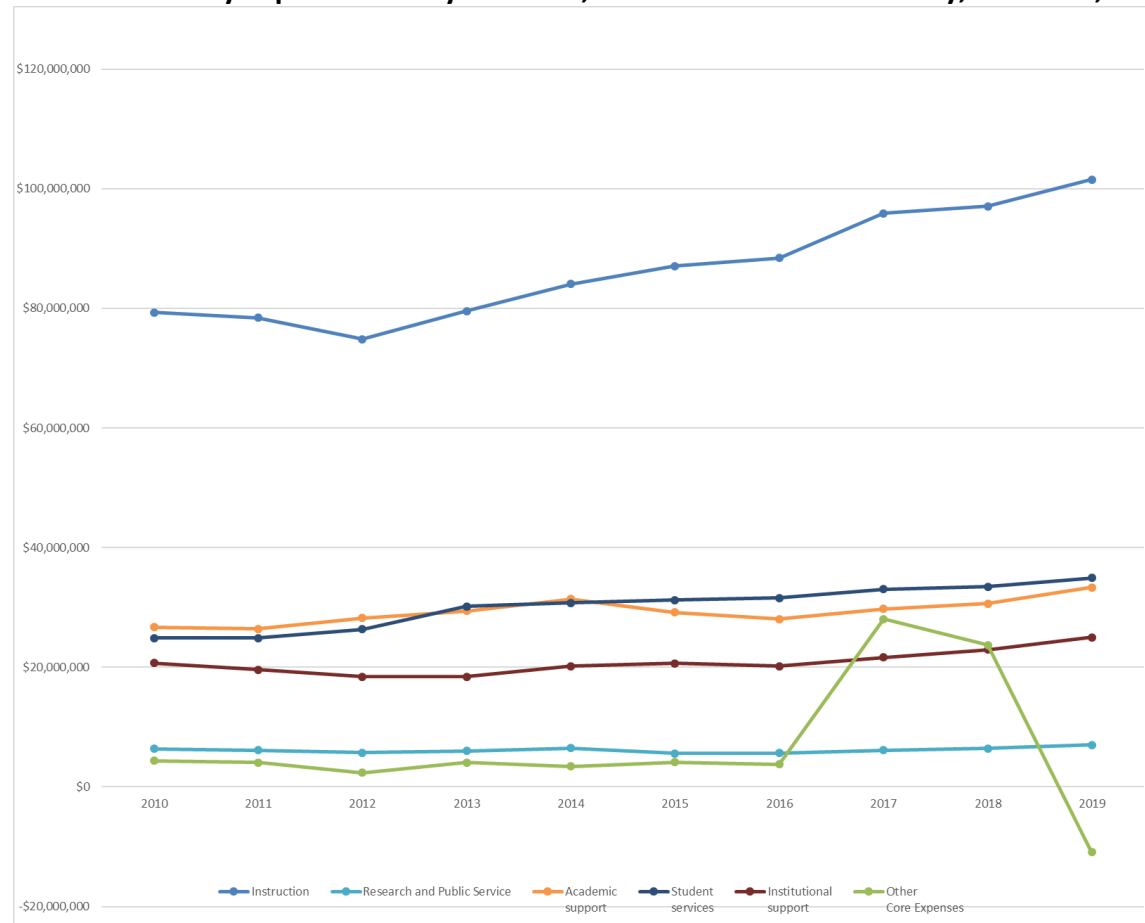
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minnesota State University, Mankato encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the university saw healthy growth in instructional expense, academic and student services. Institutional support increased with more fluctuation from year to year. Research expenses remained stable with fluctuation, and public service expense increased steadily, resulting in a slow and relatively steady increase in the combined expense for research and public service. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minnesota State University, Mankato in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minnesota State University, Mankato, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minnesota State University, Mankato alongside the benchmark of the median ratio for institutions throughout the country most like Mankato State.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 16

Master's Colleges & Universities: Larger Programs

Undergraduate Enrollment Size 10,000 - 19,999

Group size = 33

Minnesota State University, Mankato

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minnesota State University, Mankato	0.26	0.25	0.25	0.23	0.24	0.24	0.23	0.23	0.24	0.25
<i>Group 16 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.28</i>	<i>0.29</i>	<i>0.30</i>	<i>0.24</i>	<i>0.24</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Minnesota State University, Mankato remained less than the median ratio of their benchmark group throughout the decade. The value is closer in recent years to the benchmark than it was in the early half of the decade, and equal to the benchmark in fiscal 2019, but this is due to the decline of the benchmark median ratio in 2015 rather than any increase in the ratio for Mankato State.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 16

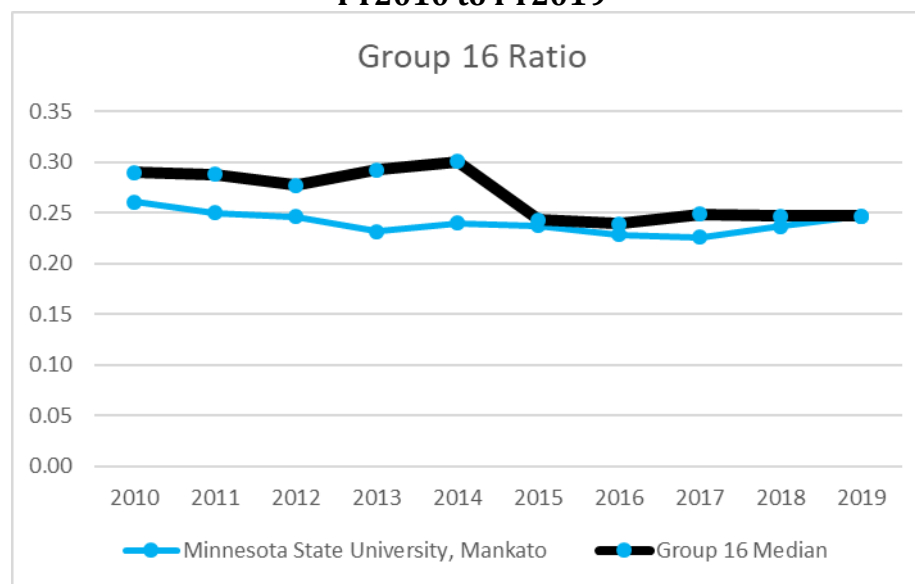
Master's Colleges & Universities: Larger Programs

Undergraduate Enrollment Size 10,000 - 19,999

Group size = 33

Minnesota State University, Mankato

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Minnesota State University Moorhead
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$40,674,000	\$657,000	\$1,077,000	\$1,734,000	\$10,713,000	\$13,069,000	\$10,303,000	\$4,769,000
2011	\$40,414,000	\$164,000	\$1,454,000	\$1,618,000	\$12,355,000	\$11,937,000	\$10,755,000	\$1,436,000
2012	\$36,328,000	\$98,000	\$649,000	\$747,000	\$12,789,000	\$12,311,000	\$8,098,000	\$605,000
2013	\$41,115,000	\$224,000	\$444,000	\$668,000	\$13,677,000	\$13,666,000	\$7,430,000	\$561,000
2014	\$42,982,000	\$231,000	\$560,000	\$791,000	\$14,473,000	\$14,325,000	\$7,735,000	\$862,000
2015	\$37,523,000	\$287,000	\$624,000	\$911,000	\$15,095,000	\$14,845,000	\$8,791,000	\$1,157,000
2016	\$39,458,000	\$312,000	\$681,000	\$993,000	\$11,910,000	\$15,533,000	\$6,954,000	\$1,141,000
2017	\$40,370,000	\$275,000	\$678,000	\$953,000	\$13,607,000	\$16,039,000	\$8,080,000	\$10,463,000
2018	\$40,828,000	\$220,000	\$669,000	\$889,000	\$14,270,000	\$15,888,000	\$8,135,000	\$7,708,000
2019	\$41,790,000	\$202,000	\$702,000	\$904,000	\$14,049,000	\$16,878,000	\$8,242,000	-\$9,444,000

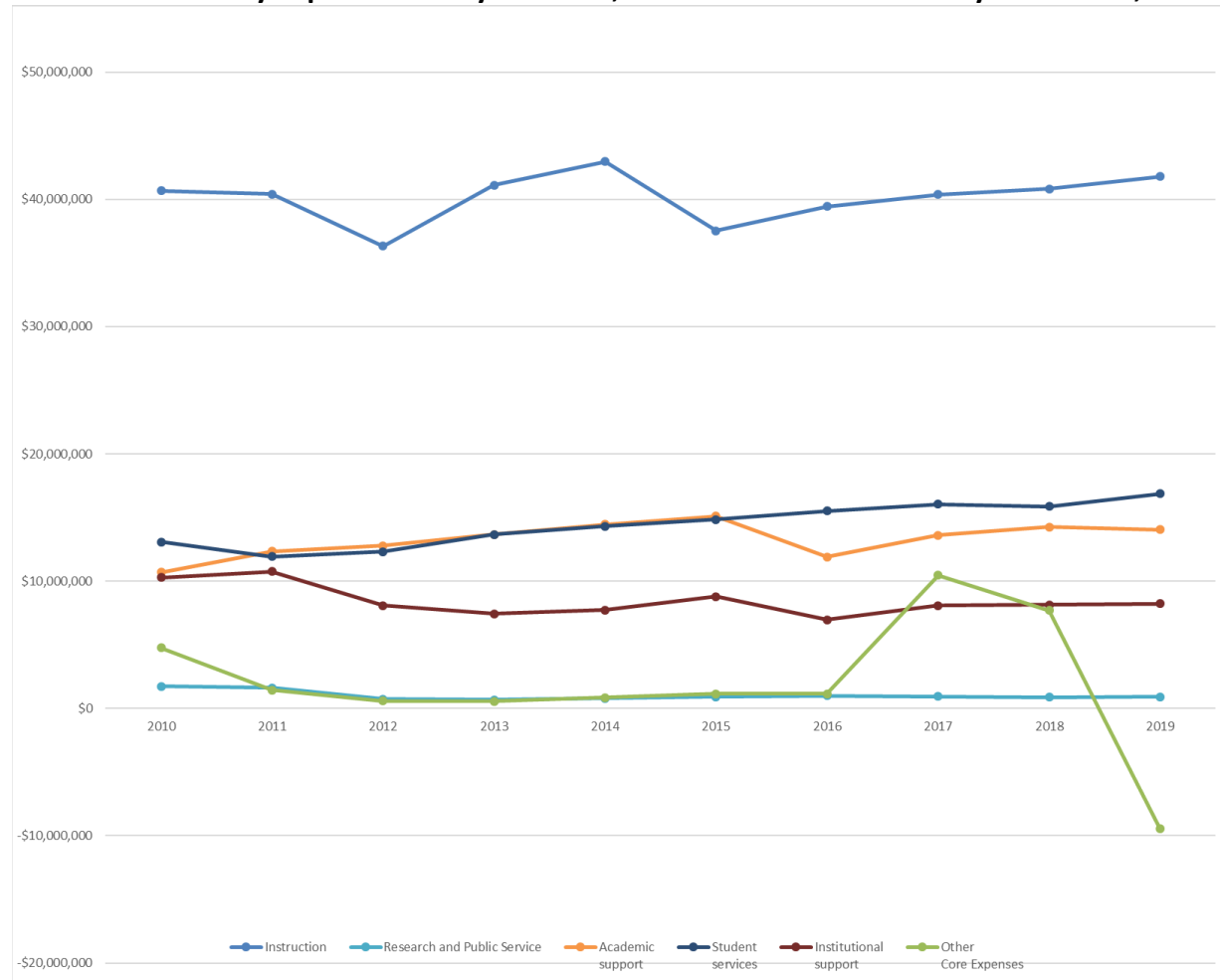
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Minnesota State University Moorhead encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the university saw healthy growth in academic and student services expense alongside relative stability in instructional expense. Institutional support decreased significantly across the decade. Research and public services expenses declined with fluctuation. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Minnesota State University Moorhead in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Minnesota State University Moorhead, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Minnesota State University Moorhead alongside the benchmark of the median ratio for institutions throughout the country most like Moorhead State.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 17
Master's Colleges & Universities: Medium Programs
Undergraduate Enrollment Size 1,000 - 4,999
Group size = 44

Minnesota State University Moorhead
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Minnesota State University Moorhead	0.25	0.27	0.22	0.18	0.18	0.23	0.18	0.20	0.20	0.20
<i>Group 17 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.32</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Minnesota State University Moorhead began the decade at the closest point compared to the median ratio of their benchmark group, and then significantly worsened. For most of the recent years, the value of this ratio for Moorhead State is near half what it is for the benchmark group.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 17

Master's Colleges & Universities: Medium Programs

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 44

Minnesota State University Moorhead

FY2010 to FY2019

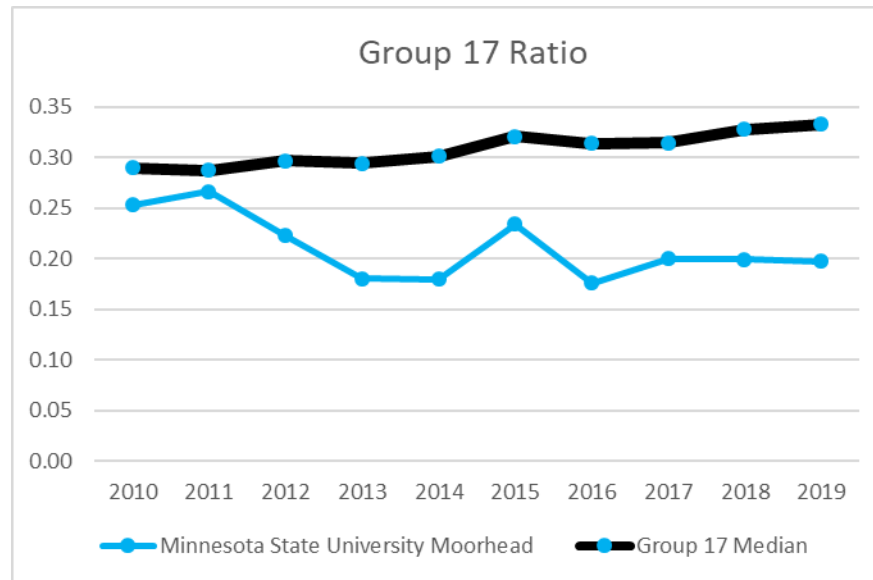


Table 1: IPEDS Finance Survey Expenditures by Function
St. Cloud State University
Fiscal Years 2010-2019

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$92,720,000	\$3,098,000	\$2,373,000	\$5,471,000	\$25,764,000	\$27,803,000	\$19,875,000	\$5,676,000
2011	\$92,742,000	\$2,920,000	\$2,359,000	\$5,279,000	\$24,168,000	\$26,794,000	\$20,464,000	\$3,738,000
2012	\$79,240,000	\$2,711,000	\$1,966,000	\$4,677,000	\$26,152,000	\$24,778,000	\$19,137,000	\$1,742,000
2013	\$83,606,000	\$2,541,000	\$2,630,000	\$5,171,000	\$23,964,000	\$26,878,000	\$22,594,000	\$3,948,000
2014	\$89,117,000	\$2,770,000	\$2,693,000	\$5,463,000	\$23,660,000	\$27,212,000	\$25,975,000	\$3,692,000
2015	\$85,353,000	\$3,582,000	\$2,784,000	\$6,366,000	\$23,359,000	\$26,938,000	\$27,019,000	\$3,949,000
2016	\$85,166,000	\$3,147,000	\$3,028,000	\$6,175,000	\$22,514,000	\$26,071,000	\$24,459,000	\$4,287,000
2017	\$85,656,000	\$3,135,000	\$3,380,000	\$6,515,000	\$24,028,000	\$26,458,000	\$24,734,000	\$25,358,000
2018	\$83,163,000	\$3,339,000	\$2,691,000	\$6,030,000	\$23,470,000	\$26,319,000	\$25,852,000	\$19,128,000
2019	\$82,832,000	\$3,081,000	\$2,791,000	\$5,872,000	\$23,370,000	\$26,589,000	\$25,967,000	\$16,905,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

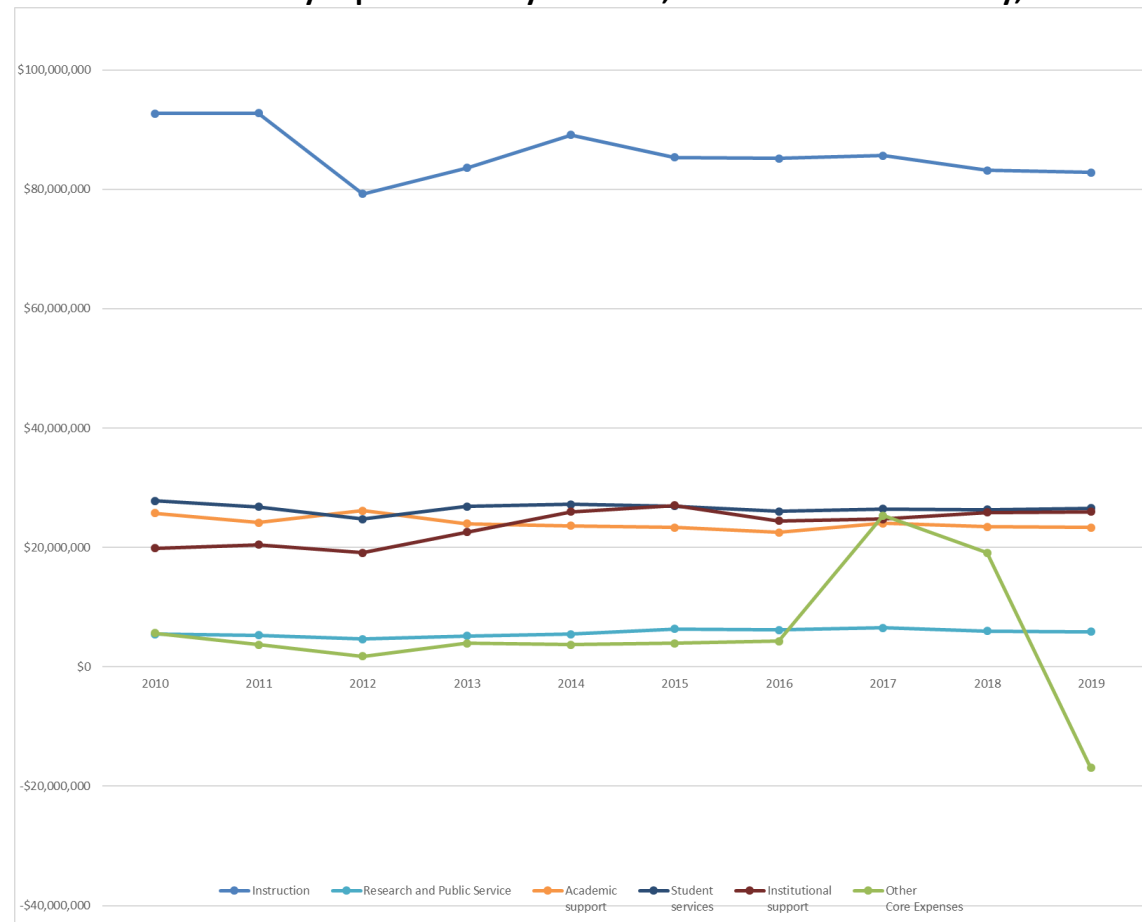
Table 1 summarizes these data for St. Cloud State University encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the university saw steady decline in instructional expense, academic and student services. Institutional support increased with more fluctuation from year to year. Research expenses remained stable with fluctuation, and public service expense grew

modestly with fluctuation, resulting in a slow and relatively steady increase in the combined expense for research and public service. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for St. Cloud State University in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, St. Cloud State University, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for St. Cloud State University alongside the benchmark of the median ratio for institutions throughout the country most like St. Cloud.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 15

Master's Colleges & Universities: Larger Programs

Undergraduate Enrollment Size 5,000 - 9,999

Group size = 79

St. Cloud State University

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
St. Cloud State University	0.21	0.22	0.24	0.27	0.29	0.32	0.29	0.29	0.31	0.31
<i>Group 15 Median</i>	<i>0.30</i>	<i>0.31</i>	<i>0.30</i>	<i>0.30</i>	<i>0.30</i>	<i>0.30</i>	<i>0.31</i>	<i>0.31</i>	<i>0.31</i>	<i>0.31</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for St. Cloud State University remained very similar to the median ratio of their benchmark group beginning in 2014; in prior years it had been considerably lower than the benchmark median. For the past two years it has equaled the benchmark.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 15

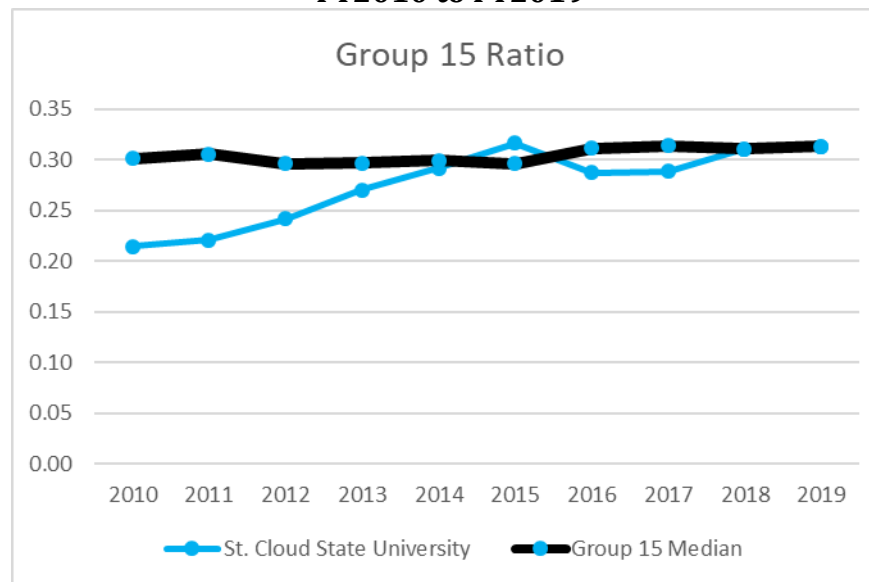
Master's Colleges & Universities: Larger Programs

Undergraduate Enrollment Size 5,000 - 9,999

Group size = 79

St. Cloud State University

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Southwest Minnesota State University
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$19,885,000	\$6,000	\$893,000	\$899,000	\$4,829,000	\$8,608,000	\$6,409,000	\$902,000
2011	\$19,934,000	\$0	\$870,000	\$870,000	\$4,917,000	\$8,494,000	\$5,766,000	\$774,000
2012	\$18,008,000	\$0	\$1,160,000	\$1,160,000	\$4,366,000	\$8,178,000	\$6,473,000	\$321,000
2013	\$19,249,000	\$1,000	\$1,061,000	\$1,062,000	\$4,443,000	\$8,481,000	\$6,213,000	\$655,000
2014	\$20,785,000	\$2,000	\$1,080,000	\$1,082,000	\$4,648,000	\$8,877,000	\$6,622,000	\$640,000
2015	\$17,910,000	\$25,000	\$893,000	\$918,000	\$4,764,000	\$9,021,000	\$7,126,000	\$608,000
2016	\$19,223,000	\$25,000	\$1,183,000	\$1,208,000	\$5,273,000	\$9,138,000	\$6,159,000	\$643,000
2017	\$19,985,000	\$60,000	\$1,107,000	\$1,167,000	\$4,675,000	\$9,630,000	\$7,389,000	\$5,656,000
2018	\$21,497,000	\$25,000	\$1,048,000	\$1,073,000	\$4,860,000	\$10,467,000	\$6,465,000	\$4,267,000
2019	\$20,907,000	\$24,000	\$1,105,000	\$1,129,000	\$5,136,000	\$10,915,000	\$7,361,000	-\$4,312,000

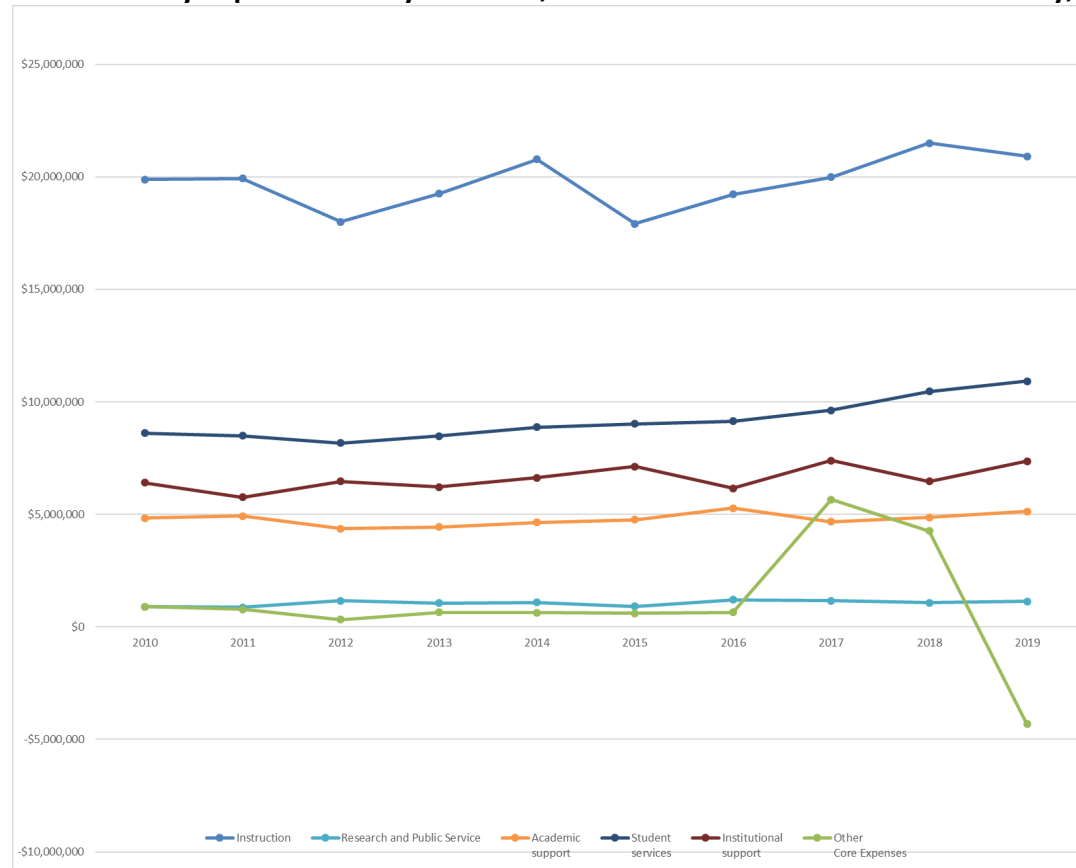
IPEDS Finance Expenditures by Function, FY2010 to FY2019

The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Southwest Minnesota State University encompassing the decade from fiscal 2010 to fiscal 2019. During this period of time, the university saw slow increase in instructional expense, research and public service expenses, and academic support. Student support expense grew at a slightly steeper pace. Institutional support remained stable with some fluctuating years. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Southwest Minnesota State University in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Southwest Minnesota State University, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Southwest Minnesota State University alongside the benchmark of the median ratio for institutions throughout the country most like SMSU.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 17

Master's Colleges & Universities: Medium Programs

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 44

Southwest Minnesota State University

FY2010 to FY2019

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Southwest Minnesota State University	0.32	0.29	0.36	0.32	0.32	0.40	0.32	0.37	0.30	0.35
<i>Group 17 Median</i>	<i>0.29</i>	<i>0.29</i>	<i>0.30</i>	<i>0.29</i>	<i>0.30</i>	<i>0.32</i>	<i>0.31</i>	<i>0.31</i>	<i>0.33</i>	<i>0.33</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Southwest Minnesota State University remained very similar to, but fluctuated against, the median ratio of their benchmark group. In 2012, 2015 and 2017 it notably exceeded the median of the benchmark group.

**Figure 2: Ratio of Institutional Support to Instructional Expense against National Benchmark
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 17

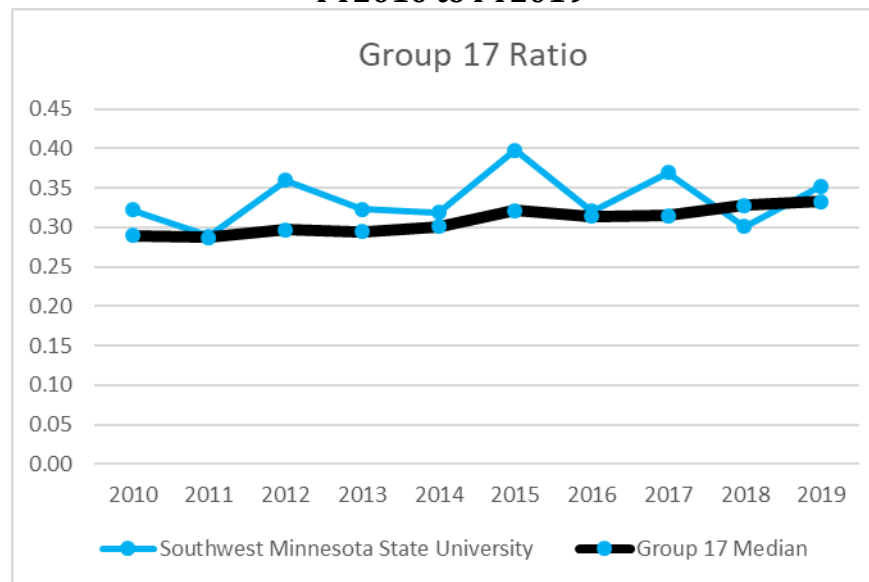
Master's Colleges & Universities: Medium Programs

Undergraduate Enrollment Size 1,000 - 4,999

Group size = 44

Southwest Minnesota State University

FY2010 to FY2019



**Table 1: IPEDS Finance Survey Expenditures by Function
Winona State University
Fiscal Years 2010-2019**

Fiscal Year	Instruction	Research	Public service	Research and Public Service	Academic support	Student services	Institutional support	Other Core Expenses
2010	\$51,722,000	\$461,000	\$329,000	\$790,000	\$13,741,000	\$12,915,000	\$15,428,000	\$2,575,000
2011	\$47,951,000	\$440,000	\$462,000	\$902,000	\$15,045,000	\$12,278,000	\$16,205,000	\$3,746,000
2012	\$50,344,000	\$662,000	\$350,000	\$1,012,000	\$14,700,000	\$13,424,000	\$14,351,000	\$1,656,000
2013	\$51,734,000	\$493,000	\$347,000	\$840,000	\$14,944,000	\$13,160,000	\$14,213,000	\$1,609,000
2014	\$53,988,000	\$636,000	\$400,000	\$1,036,000	\$16,715,000	\$13,691,000	\$18,422,000	\$1,067,000
2015	\$53,796,000	\$287,000	\$421,000	\$708,000	\$15,943,000	\$13,816,000	\$14,798,000	\$589,000
2016	\$55,470,000	\$506,000	\$384,000	\$890,000	\$16,116,000	\$15,107,000	\$15,813,000	\$1,026,000
2017	\$58,784,000	\$341,000	\$459,000	\$800,000	\$17,590,000	\$15,783,000	\$16,371,000	\$15,497,000
2018	\$58,134,000	\$446,000	\$492,000	\$938,000	\$16,790,000	\$15,572,000	\$16,990,000	\$12,456,000
2019	\$59,482,000	\$559,000	\$598,000	\$1,157,000	\$17,339,000	\$16,501,000	\$16,457,000	\$13,977,000

IPEDS Finance Expenditures by Function, FY2010 to FY2019

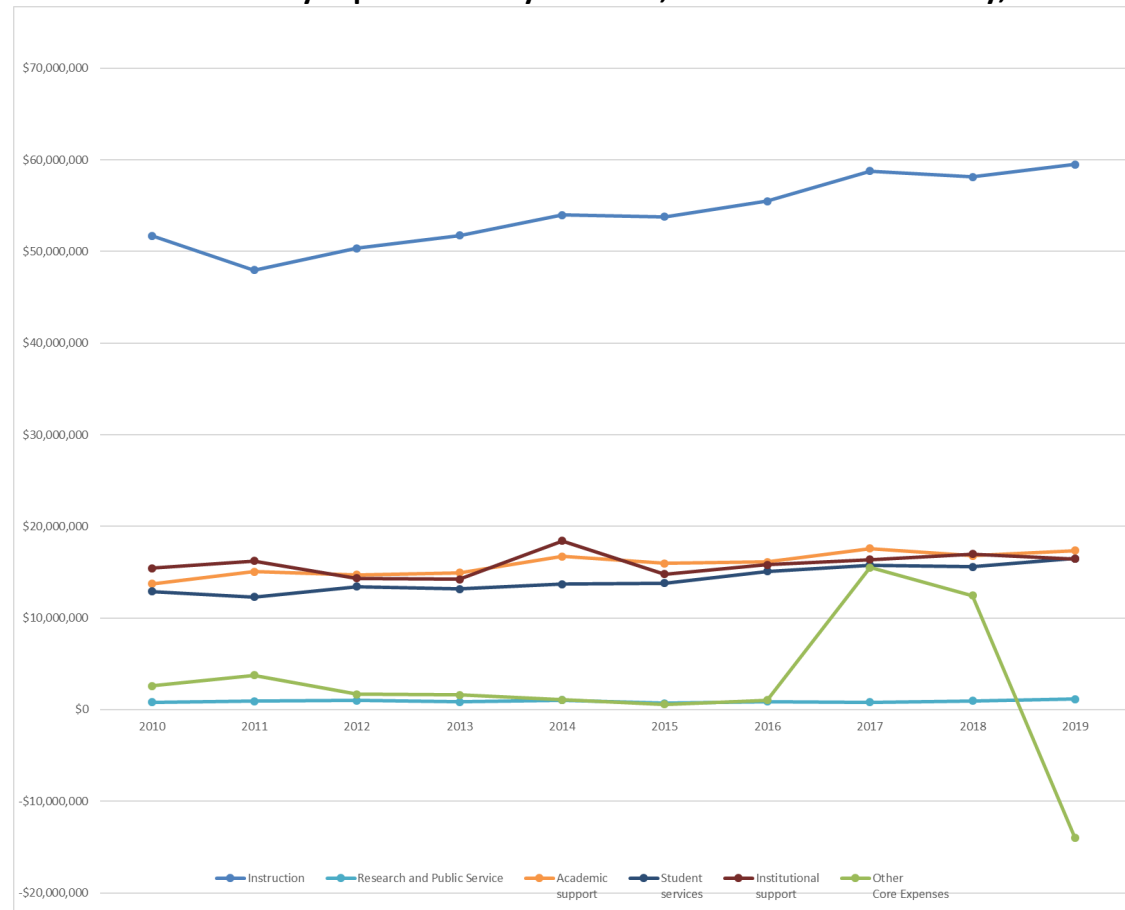
The Board of Trustees of the Minnesota State Colleges and Universities were directed to provide to the Minnesota Legislature a ten year summary of the data provided to the US Department of Education Integrated Postsecondary Education Data System (IPEDS), specifically defined via the methodology used to respond to the IPEDS Finance survey. The data requested included the total expenses incurred by each institution under each of seven functional areas: instruction, research, public service, academic support, student services, institutional support, and other core expenses.

Table 1 summarizes these data for Winona State University encompassing the decade from fiscal 2010 to fiscal 2019.

During this period of time, the university saw slow increase in instructional expense, public service expenses, and institutional support. Academic support and student support services expense grew at a slightly steeper pace. Research expenses fluctuated with little discernable trend. Other core expenses were volatile.

The Legislature also requested graphical representation of these historical trends in expenditures; these are shown for Winona State University in Figure 1 below.

Figure 1: IPEDS Finance Survey Expenditures by Function, Winona State University, FY2010 to FY2019



IPEDS Finance Ratio of Institutional Support to Instructional Expenses

Additionally, the Legislature directed the Board to provide the ratio of institutional support to instructional expenses over the same ten year period, with graphical representation. In order to construct this ratio and provide appropriate context, benchmark groups of universities were constructed for each institution in the Minnesota State system. These groups were based on similarity of sector and mission and enrollment size; data to construct these benchmark groups were obtained from the IPEDS public data website (<https://nces.ed.gov/ipeds/use-the-data>) during the summer of 2021.

Table 2 shows the ratio of institutional support as expressed as a unit of instructional expenses for the fiscal years 2010 to 2019 for Southwest Minnesota State University alongside the benchmark of the median ratio for institutions throughout the country most like SMSU

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments
Group 18**

**Master's Colleges & Universities: Medium Programs
Undergraduate Enrollment Size 5,000 - 9,999
Group size = 15**

**Winona State University
FY2010 to FY2019**

Institution	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Winona State University	0.30	0.34	0.29	0.27	0.34	0.28	0.29	0.28	0.29	0.28
<i>Group 18 Median</i>	<i>0.30</i>	<i>0.32</i>	<i>0.29</i>	<i>0.30</i>	<i>0.31</i>	<i>0.28</i>	<i>0.31</i>	<i>0.30</i>	<i>0.31</i>	<i>0.30</i>

The relative expenditure of each institution to that of the benchmark group is shown in Figure 2 below. The ratio of institutional support to instructional expense for Winona State University remained very similar to, but fluctuated against, the median ratio of their benchmark group, with more years where the ratio for Winona State was less than that of the benchmark median ratio, including in most recent years.

**Table 2: Ratio of IPEDS Institutional Support Over Instructional Expense
Group By Carnegie Basic 15 and Similar Undergraduate Enrollments**

Group 18

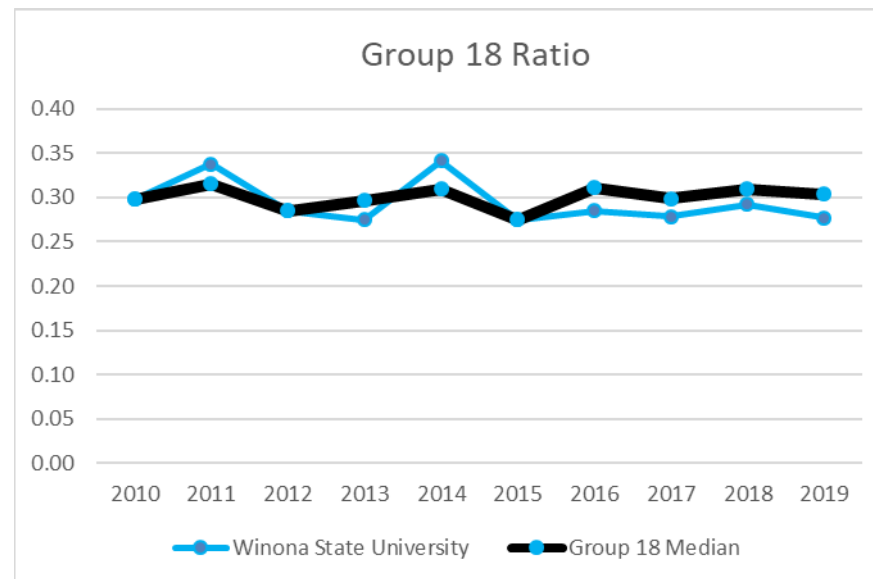
Master's Colleges & Universities: Medium Programs

Undergraduate Enrollment Size 5,000 - 9,999

Group size = 15

Winona State University

FY2010 to FY2019



APPENDIX D: CENTRAL OFFICE ADMINISTRATIVE EXPENSES

The information below provides an analysis of administrative costs at the central office, most often referred to as the “system office,” and the change in staffing over the previous ten fiscal years.

Consistent with the data in this report for the colleges and universities, administration at the system office is tracked in the IPEDS Institutional Support category. Table 3 shows these expenses and the percent change from year to year and for the period shown. Institutional Support is defined as expenses for the day-to-day operational support of the institution. This includes expenses for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. In addition to leadership, policy, governance, and advocacy, system office institutional support provides direct services to colleges and universities, including over \$20 million each year for system-wide computing operations, plus central acquisition of software and other services. These institutional support services are performed centrally in order to achieve system efficiency and reduce enterprise risk in these areas, which could not be achieved individually at all the campuses. The expenditures for these services are credited to individual colleges and universities for the purpose of financial statements so each institution’s individual cost of operations will be accurately reflected locally. Pages of this report for individual institutions include these amounts in the Institutional Support line for each college or university but are also shown here to reflect where the work is done.

Table 3: System Office Administrative Costs (\$thousands) FY2010 to FY2019

System Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	FY10 to FY19 Change
Institutional Support	\$49,368	\$49,317	\$44,866	\$43,875	\$46,948	\$46,356	\$50,062	\$50,040	\$52,021	\$53,084	\$3,716
Inst. Sup. Change %	NA	-0.1%	-9.0%	-2.2%	7.0%	-1.3%	8.0%	0.0%	4.0%	2.0%	7.5%

Table 4 shows the total full time equivalent (FTE) staff numbers located at the system office and the percent change from year to year and for the period shown. This table includes all FTEs from all IPEDS categories. For example, in addition to Institutional Support, other IPEDS categories are including such as Academic Support. Financing for these positions includes funding sources beyond the General Fund dollars shown above.

Table 4: Total System Office Full Time Equivalent (FTE) Staffing FY2010 to FY2019

System Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	FY10 to FY19 Change
FTE Numbers	357.5	342.5	306.9	279.7	282.3	285.7	292.5	293.7	287.0	283.0	-74.5
FTE Change %	NA	-4.2%	-10.4%	-8.9%	0.9%	1.2%	2.4%	0.4%	-2.3%	-1.4%	-20.8%

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