

Allocation Element	Formula/Lever/Methodology	Driver/Activity Timings
Traditional UG Tuition	60% Instruction Pool 40% Record Pool	Current Year (CY) Dollars for Actuals and Next Year's Pool \$ are allocated using Previous Year (PY) Summer, CY Fall, CY Spring SCH College of instruction and College of Record
Online UG Tuition	60% Instruction Pool 40% Record Pool	
Self-paced, Enroll Anytime (SPEA) Tuition	100% Instruction Pool 0% Record Pool	
UG Waivers	60% Instruction Pool 40% Record Pool	
Graduate Tuition (Trad, Online, Summer)	100% Record Pool	CY and Next Year estimated \$ are allocated directly to the College of Record for the Graduate Student
Graduate Waivers	100% Record Pool	
MN Reciprocity	60% Instruction Pool 40% Record Pool	
State Appropriation	70% Net Tuition Revenue 30% Net Sponsored Revenue	2 Previous Years Actuals Net Tuit Revenue and Net Grants & Contract Revenue
Alumni Funded UG Scholarships	60% Instruction Pool 40% Record Pool *offset with Gift Revenue	
Participation Fee	15.8%	Calculates on Current Year Estimates of Revenue If actual revenue is lower, unit is expected to pay estimated rate. If actual revenue is higher, unit pays 15.8% of additional revenue.

Cost Pool	Examples of Units in Cost Pool	Activity Driver for Allocation of Cost Pool
Business/ Administration	President's Office VPFO Business Operations	2 Previous Fiscal Years Direct Expenditures less Interdepartmental Revenue (e.g. FY18 actuals used for FY20 allocation)
Research	Research	2 Previous Fiscal Years Modified Total Direct Cost (MTDC)
Facilities	Facilities (Custodial/Maintenance) Utilities Facilities Management Administration	Square Footage Assigned as a Specified Census Date, anticipated Spring (February/March)
Information Services/ Operations	Chester Fritz Library Safety Technology Business Services Marketing	Total Headcount Faculty and Staff as of Nov. 1 IPEDs reporting; Student previous year 4th week for Fall and Spring and previous end of term for Summer (e.g. 1740, 1810, 1830)
Deferred Maintenance	Deferred Maintenance	Student Headcount Previous year 4th week reporting for Fall and Spring; previous end of term for Summer
Academic Administration/ Student Services	Academic Administration Student Services	Student Headcount Previous year 4th week reporting for Fall and Spring; previous end of term for Summer