

## Appendix A: Data and Methods

This report contains information on total school general fund revenue, state aid, and levy for each Minnesota school district and for all districts in aggregate for the period from fiscal year (FY) 2003 to projected FY 2021, based on school operating revenue data compiled by the Minnesota Department of Education (MDE) as reported in the [2019 End-of-Session financial trends spreadsheet](#). Amounts for FY 2020 through 2021 are MDE projections based on current law as of the end of the 2019 legislative session. This report focuses exclusively on general fund revenue as defined by MDE in its revenue trend spreadsheet; these revenues do not include debt service revenues or federal funds with the exception of the FY 2010 state aid category, which includes \$500 million in federal stimulus dollars that were used to replace a one-time reduction in state general education aid.

This analysis includes the breakdown of school general fund revenue into their levy (i.e., property tax) and state aid components. Revenue totals reported by MDE and cited in this report are equal to the sum of levies plus state aid. Fiscal year school levy amounts are payable in the preceding calendar year. For example, levies for FY 2020 (which began on July 1, 2019) are paid in calendar year 2019. The table below lists the categories included in total operating revenue, divided into general education and non-general education programs. The adjacent columns indicate whether the program consists of aid, levy, or both—designated by an “X” in the corresponding column.

General Education Programs	Aid	Levy	Non-General Education Programs	Aid	Levy
Basic*	X	X	Special Education	X	
Declining Pupil	X		Alternative Facilities	X	X
One-Time	X		Deferred Maintenance	X	X
Extended Time	X		Health and Safety	X	X
Compensatory	X		Long-Term Facilities Revenue	X	X
English Learner Total	X		Q Comp + Teacher Development/ Improvement	X	X
Training and Experience	X		Career Technical	X	X
Sparsity	X		Integration	X	X
Small Schools	X		Telecommunications	X	
Transportation Sparsity	X		Literacy Incentive	X	
Operating Capital	X	X	Charter School Lease	X	
Operating Capital Technical Aid	X		School Readiness	X	
Equity	X	X	Early Childhood Family Education	X	X
Gifted and Talented	X		Indian Education	X	
Transition	X	X	Building Land/Leases Levy		X
Late Ratification	X		Safe Schools Levy		X
Referendum	X	X	Reemployment Levy		X
Local Optional	X	X	Ice Arena Levy		X
School Land Trust Endowment	X		Severance Levy		X
Energy Grant	X		Other Miscellaneous Levies		X
Various Adjustments	X				

\*From FY 2015 to FY 2018, basic revenue included the “student achievement levy.”

The dollar amounts in this report are expressed in constant FY 2020 dollars per pupil. The conversion of nominal dollars (i.e., dollars unadjusted for inflation) to constant FY 2020 dollars is based on the Implicit

Price Deflator for State and Local Government Purchases (S&L IPD) from the U.S. Bureau of Economic Analysis as reported in MDE's 2019 End-of-Session financial trends spreadsheets. The rationale for using the S&L IPD to adjust state and local government revenues and expenditures for the effects of inflation was discussed in a [2016 North Star Policy Institute article](#). Conversion to per pupil amounts are based on adjusted average daily membership (AADM) as reported by MDE.