

Attachment to MOE Data Submission

Instructions

In an attachment, identify and describe the data sources used in determining the levels of —

- (a) State support for elementary and secondary education;
- (b) State support for higher education; and
- (c) Overall State spending.

Explanation

Expenditure tables are available at the links in the following section, which are different iterations of Minnesota's General Fund Balance Analysis (FBA), a document that shows the status of the state's General Fund.

- **State support for elementary and secondary education** is defined for purposes of the state's MOE Data Submission as expenditures reflected on the "E-12 Education" line of the state's FBA, with one exception which is the addition of certain federal funds to the total. Per guidance and direction from US Ed, State Fiscal Recovery Funds (SFRF) in the amount of \$40.8m in FY 2022 and \$66.1m in FY 2023 are added to the General Fund E-12 totals.
- **State support for higher education** is defined for purposes of the state's MOE Data Submission as expenditures reflected on the "Higher Education" line of the state's FBA, with two exceptions:
 - o Per legislation and guidance, research expenditures – totaling approximately \$83.5 million per year – have been removed in the data that is submitted in the MOE Data Submission.
 - o Per guidance and direction from US Ed, State Fiscal Recovery Funds (SFRF) in the amount of \$8.3m in FY 2022 and \$29.5m in FY 2023 are added to the General Fund higher education totals.
- **Overall state spending** is defined for purposes of the state's MOE Data Submission as expenditures reflected on the "Total Expenditures & Transfers" line of the state's FBA, with the SFRF amounts noted above added to the total.

Data Sources

- Actual FY 2017 expenditures: https://mn.gov/mmb/assets/fba-nov17fcst-summary_tcm1059-319763.pdf
- Actual FY 2018 and Actual FY 2019 expenditures: <https://mn.gov/mmb-stat/documents/budget/operating-budget/nov19fcst/nov19fcst-fba-summary.pdf>
- Actual FY 2020 and Actual FY 2021 expenditures: <https://mn.gov/mmb-stat/documents/budget/operating-budget/forecast/nov-2021/nov21fcst-fba-summary.pdf>
- Actual FY 2022 and Actual FY 2023 expenditures: <https://mn.gov/mmb-stat/documents/budget/operating-budget/actual23/close23-fba.pdf>