Minnesota Children’s Fiscal Map Glossary

This glossary helps to better understand the state budget and how allocated resources toward children’s outcomes better inform investments. For the purposes of this exercise, each program/expenditure is assigned one service model and one outcome goal based on the following definitions.

Service Model Definitions

Service models demonstrate the approach and level of intervention that best describes the service provided by the expenditure. These range from prevention and health promotion to more deep-end services that serve children and families in crisis or in need of rehabilitation.

Prevention and Health Promotion: Supports individual, family, community, and environmental conditions to promote positive health and development of children and youth for the purpose of health promotion and prevention services that have the goal of reducing the need for intervention or rehabilitation resulting from conditions that lead to reduced health and academic potential, adverse experiences, trauma, and harm. Examples include initiatives that provide research, education and awareness of health promotion measures, and programs that directly provide and support access to health promotion and prevention services for the individual, family, or community.

Positive Child and Youth Development: Builds individual, family and community assets and supports development of strengths and competencies across areas of child and youth development (social, emotional, health, and academic). Examples include funding streams and programs that support access to education, employment and training, and strong, supportive relationships.

Support and Intervention: Supports to overcome and mitigate the impact of family, social, environmental, or behavioral challenges such as economic instability, physical or mental health conditions, or presence of environmental hazards. Examples include funding streams that provide interventions to address existing challenges and supports to mitigate negative impact and promote conditions that lead to positive individual, family or community development and improved immediate and long-term outcomes.

Crisis and Rehabilitation: Direct response to significant challenges that have a high likelihood of imminent physical or psychological harm of individual, family or community. Often these funding streams and programs are needed because of lack of access to opportunities or failure of adequate provision of the other types of services. These “deep-end” interventions often cost the most for each individual child served and serve children with the most significant barriers and challenges. These services aim to provide safety for children and youth and their communities while providing the rehabilitation and planning supports necessary to allow transition out of the services and back into a safe, stable community environment in which they can positively engage and participate.

Outcome Goal Definitions

The following are based on the Annie E. Casey Foundation KIDS COUNT Child Well-Being Domains used in the annual KIDS COUNT state-by-state ranking and National Data Book. While the above investments by service model are aimed to describe the type of service provided, the outcome goals are aimed to identify and align the outcomes investments aim to achieve. Investments often have outcome goals in multiple domains, but for the purposes this exercise, each funding stream/program is assigned one outcome goal.

Economic Wellbeing: Each and every child and youth lives in a household where they have their basic needs met and the necessary supports to maintain economic stability are accessible.

Education: Each and every child and youth have the opportunities necessary for them to receive a world class education and be college and career ready.

Health: Each and every child and youth has the environment, prevention and support services necessary for them to be healthy now and in the future.

Family & Community: Each and every child and youth feels safe and supported by their family and community.

Age Category Definitions

To understand expenditures on children of different age groups, each expenditure/program was labeled by the most appropriate age group from the categories defined below. You can review these labels in the by hovering over the dollar amounts in the Expenditure by Program and Agency tables.

Early Childhood: Expenditures labeled as Early Childhood are programs that *only* serve children under 6. For example, the Child Care Assistance Program serves children up to age 12 (age 15 if they have a disability) and Medical Assistance serves pregnant women and children up to age 21, but these programs aren't labeled as Early Childhood since they serve a child population age 6 and older.

0-12: Expenditures labeled for children age 0-12 are program that serve children up to age 12 and are mostly programs that support the child care industry and access such as MFIP and Basic Sliding Fee Child Care Assistance and expenditures related to child care licensing.

K-12: Expenditures labeled K-12 are for programs for students grades K-12, though they don't have to serve children of all ages/grades within this range. The overwhelming majority of the spending in the fiscal map is in this category, specifically in General and Special Education spending.

Youth and Young Adults (10+): Expenditures labeled Youth and Young Adults (10+) are programs that *only* serve children age 10 and older. They are distinct from K-12 expenditures on older children because the population they serve are focused on children age 10 or older, typically up to age 18 but also include programs that define children as old as 24.

Under 18, Under 21 and Under 24: Expenditures labeled in either of these three categories serve all children regardless of their age at least up to age 18. Unlike the other age categories, expenditures in this category don't include any expenditures that serve children in an age range that falls within the category and must serve all children regardless of their age. The maximum age included (18, 21 or 24) is defined by the program. While the scope of this exercise was defined primarily for children under age 18, it is inclusive of programs that define a child or youth by an age older than 18.

Common Budget Terms

Below are definitions for the main budget terms used in the Children's Fiscal Map. Refer to the Common Budget Terms page on the State Budget Overview webpage for a more comprehensive list.

Appropriation: Authorization by the legislature to spend money from the state treasury for purposes established in law. Appropriations typically limit expenditures to a specific amount and purpose within a fiscal year or biennial period. The data in the fiscal map is actual expenditures.

Average Daily Membership: Average Daily Membership (ADM) represents the portion of the school year during which a student is enrolled in the school, district, or charter school over a specific time period. It is the sum of each student's membership days divided by the total number of days in the school year and is used to calculate certain funding levels.

Biennial Appropriation: The authority to spend an appropriation in either year of a biennium.

Biennium: A two-year period. The Minnesota state biennium runs from July 1 of an odd numbered year to June 30 of the next odd-numbered year. The biennial budget planning horizon covers three biennia - adjustments to the current biennium, the proposed budget for the next biennium, and estimates for the following biennium.

General Fund: The General Fund is the source of the state's main operating funding and is used to support activities outlined in statute. Major revenue streams into the General Fund include state individual, corporate, and sales taxes among others. These are non-dedicated revenues and are available to be appropriated by the legislature.

Federal Funds: For the purpose of the children's fiscal map, federal funds are a source of funding for state programs, activities, or grants that come from the federal government. Depending on the program, federal funds may be directed by federal and/or state statute or state agency plans approved by the Legislative Advisory Commission.

Fiscal Year: One-year budget period that begins on July 1 and ends on June 30. The state fiscal year extends from July 1 through the next June 30. The federal fiscal year runs October 1 through September 30.

Other Funds: For the purposes of the fiscal map display, funds that are not state General Funds or Federal Funds are categorized together as "Other Funds." This includes expenditures from the Health Care Access Fund and collection of fees and fines. For example, a portion of Medical Assistance and MinnesotaCare expenditures are paid for with the Health Care Access Fund and DNR licensing fees pay for outdoor education programs at DNR.

Prior Year: School Districts are given entitlement amounts for each applicable school year, but the revenues are metered where some of the funding (generally 10 percent) will come in the next year as a "final payment or cleanup" in order to tie out to actual funding based on final pupil counts or adjustments based on legislative changes. This is commonly referred to as the "90/10 Payment Schedule." Expenditures in the fiscal map with "Prior Year" in the name are the portion of the revenue paid in the following year.

Program/Activity: Minnesota utilizes program-type budgeting - that is, budget presentation agencies are broken down into programs and sometimes to a lower level of activities. Legislative appropriations are generally made at the program level.

State Agencies

Below are the names for the state agencies with data included in the fiscal map. The names are linked to the agency's Summary of Agencies Programs and Activities, which provider a summary of the agency's mission, services, performance information and a snapshot of how it is funded.

- (ADMIN) Administration
- (COMM) Commerce
- (DOC) Corrections
- (MDE) Education
- (DEED) Employment and Economic Development
- (MDH) Health
- (OHE) Higher Education Office
- (MHFA) Housing Finance Agency
- Human Rights
- (DHS) Human Services
- (DLI) Labor and Industry
- (MMB) Management and Budget/MMB Non-Operating
- (MA) Military Affairs
- (MNIT) Minnesota IT Services
- (DNR) Natural Resources
- (MPCA) Pollution Control Agency
- (PELSB) Professional Educator Licensing and Standards Board
- (DPS) Public Safety - Public Safety
- Public Safety - Transportation
- (MSA) State Academies
- (DOT) Transportation