

HOUSE RESEARCH

Bill Summary

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Overview

General education basic revenue is Minnesota's primary school funding formula. Basic revenue for each district equals the product of the formula allowance multiplied by the adjusted marginal cost pupil units for the school year. Adjusted marginal cost pupil units (amcpu) is a statutorily defined count of weighted pupils in daily attendance attending that school. The basic formula allowance for the 2010-11 school year is \$5,124 per adjusted marginal cost pupil unit.

Statewide, for fiscal year 2011, basic revenue totals about \$4.8 billion, which is 72 percent of total general education revenue and 45 percent of total revenue for all funds from all sources.

1 **Basic revenue.** Eliminates obsolete formula allowances from the definition of basic revenue.