

**2023-2024 Minimum Budget Requirement (MBR)
Form ED012**

School Districts Other Than Secondary Regions Instructions
(Revised 5/2023)

The ED012 is used to collect education budget appropriation data necessary for the Connecticut State Department of Education (CSDE) to determine each town's compliance with the MBR. CSDE will contact districts and/or towns for additional information if needed.

If you have questions, please contact Kevin Chambers at kevin.chambers@ct.gov .

Data Entry

The **Main Menu** contains links for contact information, the MBR data schedule, and a certification page.

Contact Information

Self explanatory. Click on the link, and complete all fields.

Data Schedule

Line 1) Final 2022-2023 Budgeted Appropriation Including Supplemental Appropriations

Report the final, total education appropriation for 2022-2023. The amount reported should:

- reflect all supplemental increases subsequent to the initial appropriation;
- exclude 1) unexpended funds which were lapsed; 2) expenditures made from unappropriated revenue; and 3) dollars related to land, buildings, capital and debt service;
- reflect the total amount appropriated for education as of the filing date, excluding "projected" changes; and
- reflect local revenues, which may include state grants such as Education Cost Sharing that are paid to the town and are not subject to pass through to the board of education.

Pursuant to Public Act 21-2 June Special Session DO NOT INCLUDE:

- a supplemental appropriation, for the purpose of covering costs associated with COVID-19 expenditures because the budgeted appropriation for education for the district was insufficient to cover such costs, or (2) federal funds received pursuant to the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136, as amended from time to time, the Coronavirus Response and Relief Supplemental Appropriations Act, P.L. 116-260, as amended from time to time, and the American Rescue Plan Act of 2021, P.L. 117-2, as amended from time to time.
- a grant under the school security infrastructure competitive grant program, established pursuant to Section 84 of Public Act 13-3, during the prior fiscal year.

Ensure that your data reflect accounting practices that are consistent from year to year. That is, if the current year includes school district employee health benefits and these costs were appropriated to another department in the previous year, increase the previous year's appropriation to include the appropriate benefits amount. Conversely, if an item included in the previous year was excluded in the current year, remove that item from the previous year's appropriation. Note that one-time special appropriations for education must remain part of that year's appropriation.

Line 2) 2023-2024 Budgeted Appropriation Including Supplemental Appropriations

Report the final, total education appropriation for 2023-2024. Follow the same guidance/direction for Line 1, above, regarding what should and should not be included in this amount.

Certification

Prior to certifying your data, use the Print link (located at the left margin of the Main Menu) to print your report; review it for accuracy and completeness. Data corrections must be made prior to certification, after which revisions can only be processed if authorized by the Bureau of Fiscal Services.

Once you have reviewed your report, certify by clicking on the Certification link and entering the Superintendent's code.