

**2026-2027 Minimum Budget Requirement (MBR)
Form ED012**

School Districts Other Than Secondary Regions Instructions
(Revised 6/2026)

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 2025-2026 Budgeted Appropriation Including Supplemental Appropriations

Report the final, total education appropriation for 2025-2026. 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.

DO NOT INCLUDE:

- 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.
- Alliance Grant portion of your Education Cost Sharing Grant.

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) 2026-2027 Budgeted Appropriation Including Supplemental Appropriations

Report the final, total education appropriation for 2026-2027. Follow the same guidance/direction for Line 1, above, regarding what should and should not be included in this amount.

Line 3) 2026-2027 Supplemental Education Aid Pursuant to P.A. 68-26**

This is the supplemental education aid allocated to your district for 2026-2027

Line 3a) 2026-2027 Supplemental Education Aid Allocated for Tax Relief

Amount from Line 3 that was used by the district as tax relief.

Line 3b) 2026-2027 Supplemental Education Appropriated to the BOE

Amount from Line 3 that was appropriated to the BOE in addition to their original appropriation

**** Supplemental education aid pursuant to P.A. 68-26 should not be included in line 2.**

The sum of line 3a and 3b must equal line 3.

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.