

FY2024 Budget Collection

Data Reporting Instructions

Due

June 1, 2023

Data Questions 828-2725



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Objective

The objective of the Budget Collection Application is to obtain all budgeted expenditures and revenues needed to calculate **Education Spending** for each town and union school district. Education spending is defined in 16 V.S.A. § 4001(6). Completed applications should contain all anticipated general fund education expenditures (Fund 1), capital fund project expenditures (Fund 6), and anticipated revenues that will be used to pay for those expenditures (Funds 5 and 6, respectively). It is not necessary to include enterprise funds. **It is understood that these budget figures are estimates.**

Instructions on how to use the Excel template itself and how to set up your computer begin on page 18.

Districts that have passed budgets on or before May 1 and have passed the 30-day period for a petition to reconsider are statutorily obligated to submit their budgets by June 1. Districts approving budgets after May 1 and having passed the 30-day period for reconsideration have 10 days to submit budgets. When a petition to reconsider is rejected or a budget is passed after reconsideration, there is no 30-day waiting period. Only one petition to reconsider is permitted in a year without the approval of the legislative body. Budgets should be submitted within 10 days of the end of the 30-day reconsideration period. **Do not submit any budget during the 30-day reconsideration period.**

The instruction file for the Annual Statistical Report of Schools 2015-2016 provides additional information for classifying expenditures and revenues (a newer version has never been posted). The file can be found on the [AOE website](#).

F8121, SpEd costs in excess of \$60,000, must be allocated to member districts from the Supervisory Union if a district belongs to a Supervisory Union

1. SpEd in Excess of \$60,000, function 8121, is both listed and incurred at the Supervisory Union level. This is not a problem for supervisory districts but for those districts that are members of a supervisory union, you will need to allocate the SU function 8121 total among the districts. **Please send those figures to me, along with your methodology as to how you allocated those costs.** Data for function 8121 (SpEd in Excess of \$60,000) if you are a supervisory district. If you are an SU, overwrite the formula in turquoise on the “Expenditures” tab for each member district.
2. FY2023 data as provided during the prior year budget collection will be shown for reference. Those columns appear on the “Expenditures” and “Revenues” tabs.
3. FY2024 data for function 1568 (Obj 568 – Tch Ctr Tuit/Amt State Pays for Dst) is prefilled. Revenue code 3114 (Sup Tuition Grant for Tech Ctrs Distrib by State) is also prefilled. Function 1568 is the so-called on-behalf payment to a CTE, and revenue code

3114 must match that. Both have formulas and are highlighted in turquoise – do not overwrite any of those three turquoise cells unless you are allocating function 8121 at the SU level to member districts.

4. The assessment employers pay for teachers who become members of the State Teachers' Retirement System of Vermont is counted as an exclusion when calculating spending per pupil for the excess spending calculation. Use Function 8135.
5. Repayment of a deficit must be reported as an expenditure (Function 6999). Deficits are not allowed to be reported as negative revenues. The signature page has been updated to reflect this change.
6. Expenditures reported in the Function 8000 series are already reported in Functions 1000 through 5500. The exception is Function 8121 which is the local share of special education spending in excess of \$60,000 from two years prior (i.e., FY2021). This is not part of the current year budget. **Figures in these 8000 series function cells are not added back into Total Expenditures, so are not double counted.**
7. Section 9 (c) (5) of Act 68 of the 2009 Adjourned Session, "An Act Relating to Challenges for Change," called for savings to be achieved in education spending related to administration, which includes expenditures related to general administration, school administration, and other support services as defined in the *Summary of the Annual Statistical Report of Schools (SASRS)* . . ." The functions referenced in the legislation were:
 - 2300, Support Services – General Administration
 - 2400, Support Services – School Administration
 - 2500, Central Services
 - 2600, Operations and Maintenance of Plant
 - 2900, Other Support Services

While "Challenges for Change" is gone, information for these five functions is often requested. The functions should be aggregated together for reporting. The aggregated total is to be divided into three functions, one each for the LEA, the SU, and a Tech Center. Legislators continue to monitor these administrative costs. Thus, it is prudent to collect the same data rather than asking annually.

- 2396 - Administrative Support Services, LEA, which are administrative costs in the above functions at the LEA (i.e., the school district).

- 2397 - Administrative Support Services, Assessment to the SU, which includes the portion of the member's assessment to the supervisory union that are administrative costs in the above functions. Supervisory unions will need to provide estimates of these amounts to their members.
- 2398 - Administrative Support Services, Tech Center, includes the portion of a tech center's budget included in the host district's budget spent on administrative costs in the above functions at the tech center. This line is only for the host districts of technical centers. It includes the spending by technical centers. Do not attempt to break up tuition payments to technical centers.

All other function 2000 series expenditures should be reported in function 2999. The sum of function 2999 and any applicable Administrative Support Services function expenditures is comparable to the Function 2000 figure reported in previous years.

Signature Page

The completed signature pages should be signed by the superintendent. The name and phone number (and e-mail address where possible) of the person who can answer questions concerning the report should be entered in the "View Contact Information" section accessible from the main menu and should appear in the space provided. The signature pages **must** be signed and returned to AOE by emailing [Nicole Gray](#).

The signature page has a check box reminding you to include the results of all school budget articles approved by a district. **If a separately voted article is left out of the Budget Collection, the calculation of Education Spending will not be correct for the district and will likely result in a deficit.**

The signature page acts as a summary sheet and is used to produce the figure for Initial Education Spending from Anticipated Budgeted Expenditures and Anticipated Revenues.

Box a2 reflects the requirement to show repayment of a deficit as an expenditure rather than as a negative revenue. Box a1 is the sum total of expenditures the district approved, plus any obligated tuition to a self-governing technical center. Box a2 is the expenditure for repayment of a deficit. The sum of these two boxes (a1 + a2) is Box A, Anticipated Budget Expenditures.

Box A, Anticipated Budgeted Expenditures, is all the money a district expects to expend, excluding expenditures reported in Fund 6 and enterprise funds. Box A includes General Fund Total Expenditures from the Expenditures worksheet.

Box B, Anticipated Revenue, includes the General Fund Totals of the Revenues worksheet.

Box C, Education Spending Grant Revenues, sums the "Education Spending Grant" (RevCode 3110) and the "Supplemental Assistance Grant for Technical Centers Distributed by the State" (RevCode 3114) in the General Fund column of the Revenue worksheet.

Box D, Anticipated (Local/Union) Net Revenue, is the difference between Box B minus Box C.

Box E, Education Spending, is the difference between expenditures and net revenues, Box A and Box D,

Box F, The sum of All Eligible Offsets for the Excess Spending Calculation (Functions 8112 + 8121 + 8125 + 8130 + (Function 8888 – RevCode 8888))

Expenditures Worksheet

Budgeted expenditures are recorded by fund in columns and then in rows by function in the appropriate fund. The Expenditures worksheet is for expenditures by school districts, including union districts.

Expenditures for supervisory union assessments should be reported in the appropriate functions in the Local Education column.

Funds by Column

Funds

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to record cash and other financial resources. It also contains all related liabilities and residual equities and balances or changes therein. (*Handbook for Financial Accounting of Vermont School Districts*, p. 4-2)

The Expenditures worksheet divides expenditure data into two funds, a generic general fund and a capital projects fund. **You must include your estimate of expenditures paid with state categorical grants and federal revenue.** Any general funds used to balance expenditures in funds not included in this collection, such as food service and other enterprise funds, must be reported as expenditures in the function 5300, fund transfers series. Any revenues included in the Revenues worksheet used to pay for expenditures not reported in the Expenditures worksheet of this collection, such as enterprise funds, must be balanced on the Expenditures worksheet as fund transfers in the 5300 function series.

General Fund, Local Education (Fund 1)

This fund is the primary fund for the budget expenditures collection, used to account for all financial resources except those selected or required to be accounted for in another fund by this collection. The fund includes expenditures to operate a local school system and expenditures for tuition and supervisory union assessments. This column combines all expenditures included in the budget collection and not reported in the Capital Projects Funds column. Local education expenditures are recorded by function. Many functions are aggregated to simplify reporting.

Capital Project Funds (Fund 6)

Expenditures and revenues for capital projects do not necessarily balance within a given fiscal year. Therefore, in any fiscal year, the expenditures reported in the Capital Projects Funds

column do not have to equal the revenues reported in the Capital Projects Funds column on the Revenues worksheet. For example, proceeds from the sale of a bond in one year may pay for construction expenditures over several years. Similarly, state construction aid may be used to pay for expenditures made in another year. The Capital Projects Funds column is designed to include those revenues and expenditures that may not balance in any given year. The actual amount of revenues expected and proposed expenditures for this budget year should be reported.

Generally, expenditures for principal and interest on debt are recorded in the General Fund, not the Capital Projects Fund. Rarely is debt service paid with another bond or a long-term loan or state construction aid. In such a case, the expenditure is reported in the Capital Projects Fund. **Be sure no expenditures that will be paid with general fund revenues are reported in the Capital Projects Fund.**

Functions by Row

Convention

Throughout these instructions, Functions 1000 through 6999 are referred to as the Main Expenditure Section.

Function

Describes the activity for which a service is provided, or a material object is acquired. More detailed information on Function categories can be found in the instruction book for the *Annual Statistical Report of Schools 2015-2016*, the most current online version (see link on page 3).

Expenditures

1000 Direct Instructional Services

Direct Instructional Services include all expenditures for the purpose of instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone, or correspondence.

Function 1000 may include up to three rows: 1000, 1568, and 1569.

- The 1000 row includes all Function 1000 expenditures **not included in the 1568 and 1569 rows.**
- The 1568 row includes the expenditure for the Technical Center Tuition, Amount State Pays for the District (87% of the base amount for each FTE), the "On Behalf Payment." The 1568 row is used by town districts operating grades 9 through 12, town districts tuitioning students in grades 9 through 12 and union high school districts. The total in function row 1568 should equal the revenue reported in Revenue Code 3114.

- The 1569 row is used to report tuition paid directly to area technical centers by town districts operating grades 9 through 12, town districts tuitioning students in grades 9 through 12, and union high school districts.

2000 Supporting Services

Supporting services include administrative, technical, and logistical support to facilitate and enhance instruction. These services are adjuncts to fulfilling the objectives of instruction, community service, and enterprise programs rather than entities themselves.

The provisions of section 9 (c) (5) Act 68 of the 2009 Adjourned Session, “An Act Relating to Challenges for Change”, make it necessary to separately collect expenditures included in a set of Challenges for change functions. These categories are detailed in the “What’s New” section above. The 2000 series functions collected for FY 2011 will be:

- 2396 - Administrative Support Services, LEA, which are administrative costs in the above functions at the LEA (i.e., the school district).
- 2397 - Administrative Support Services, Assessment to the SU, which includes the portion of the member’s assessment to the supervisory union that are administrative costs in the above functions. Supervisory unions will need to provide estimates of these amounts to their members.
- 2398 - Administrative Support Services, Tech Center, includes the portion of a tech center’s budget included in the host district’s budget spent on administrative costs in the above functions at the tech center. This line is only for the host districts of technical centers. It includes the spending by technical centers. Do not attempt to break up tuition payments to technical centers.
- 2999 - All function 2000 series expenditures not included in the Administrative Support Services functions

The sum of functions 2396, 2397, 2398, and 2999 will equal the total of the Function 2000 series as reported in previous years.

3000 Non-Instructional Services

3100 Food Services

Food Service expenditures are those associated with providing food to students and staff in a school or LEA. **It is not necessary to report food services financed through food service revenues generated as part of an enterprise fund.** It is necessary to show any general fund money used to support an enterprise fund as a fund transfer expenditure in the 5300 series.

3200 Enterprise Operations

Enterprise Operations are those activities financed and operated in a manner similar to private business and whose costs are financed or recovered primarily through user charges. It is not

necessary to report an enterprise operation as long as its operations are financed with revenue generated by the enterprise activity. It is necessary to show any general fund money used to support an enterprise fund as a fund transfer expenditure in the 5300 series.

3300 Community Services

Community Service expenditures pay for activities not directly related to providing education to students. They are activities that provide services to students, staff, or community participants. Examples include community recreation programs, civic services and childcare centers. Community services reported here are operated by school districts as a service and are **not operated as businesses**.

4000 Facilities Acquisition & Construction Services

Facilities acquisition activities are concerned with acquiring land and buildings, remodeling buildings, constructing and adding additions to buildings, initial installation or extension of service systems and other built-in equipment, and improving sites. Architectural and engineering specification development (blueprints) and building improvements are included here.

Expenditures funded from the “Education Spending Grant” and most other sources are reported in the General Fund section. Expenditures funded from the proceeds of long-term borrowing or from State Construction Aid are reported in the Capital Project Fund column. Expenditures paid with “Earnings on Investments,” “Federal Revenue” or “Transfers from Reserve Accounts” may be included in either column. It is important that expenditures and revenues be reported in the same section. If expenditures and revenues are not received in the same year, report both in the Capital Project Funds column, each in the year it is received.

Function 5100 is used to report debt service, payments of interest and principal on long-term debt. Do **NOT** report such expenditures in Function 4000.

5000 Other Expenditures

5100 Other Outlays - Debt Service

Includes all debt service payments (principal and interest) for obligations **exceeding one year**. Expenditures for debt service should be reported in the General Fund section except when the expenditures are paid with long-term borrowed funds.

Interest on current loans repayable within one year of receiving the obligation, including anticipation notes, is charged to Function 2500 (Support Services - Central). It is reported in Function 2000 in this worksheet.

5210 Adjustments to Prior Year Expenditures/Repayments to the State includes adjustments to prior year expenditures and refunds made to the state as a result of an overpayment in a prior year. Repayments of funds received in the reporting year are more properly classified as a reduction of the appropriate revenue.

The primary purpose of this function is to provide a place to record adjustments to amounts which were received in prior years. The most common type of repayment to be included here is the refund of unexpended grant funds for which the grant period has ended and no written approval has been received to extend the grant or allow expenditure of grant funds for other purposes.

5310 Transfers to Enterprise Funds

Record any transfer of general fund assets to an enterprise fund as an expenditure under this function.

5350 Contributions to Reserved Accounts

Record any contribution from general fund assets to a reserved account. A reserved account contains funds set aside to pay an identified expense in some future year. (Includes Function 5352, Contributions to Reserved Accounts - Transportation.)

5353 Transfer to Qualified School Construction Bond Debt Service Fund

Record any transfers for future payments of QSCB bonds.

5390 Other Fund Transfers

Record any other transfer of general fund assets (any other Function 5300). This function is only used when the final expenditure is not included in the general fund section of the Budget Collection. Otherwise, the expenditure would be double counted.

5500 Subgrants

Include any transfers from the reporting district to another district. This function is nearly always used by supervisory unions and supervisory districts. Supervisory unions do not submit budgets. If you are reporting for any LEA except an LEA that is a supervisory district, call the Finance Team at AOE before reporting an expenditure in this row.

6000 Repayment of a Deficit

6999 Deficit

Repayment of a deficit is an expenditure and is to be reported as an expenditure. Repayment of a deficit does not require voter approval as repayment is a legal obligation and as such, should not be voted on as part of a budget (24 V.S.A. § 1523 (b)).

8000 Eligible Offsets for Excess Spending Calculation

Amounts in the 8000 series functions are used to make calculations required by statute.

Amounts reported in these functions are a pull-out from expenditure functions 1000 through 5500 and are already reported in expenditure functions 1000 through 5500. **Amounts reported in the 8000 series functions are NOT added to the Total Expenditures figure.**

Amounts reported in the following functions are excluded from the excess spending calculation.

8112 Act 66, § 12 removes costs when excess spending is due solely to new special education spending in districts with 20 or fewer equalized pupils that do not operate schools.

8121 16 V.S.A. § 4001(6)(B)(v) removes local special education costs for any one student in excess of \$60,000 that were included two years prior.

8125 16 V.S.A. § 4001(6)(B)(vi) excludes a budget deficit due to students who move into a district after a budget is passed if those costs are the sole cause of a deficit. This provision applies only if the district pays tuition for all of its resident students.

8130 Planning Costs for Small School Merger

16 V.S.A. § 4001(6)(B)(v) excludes spending attributable to the cost of planning the merger of a small school with an average grade size of 20 or fewer students, with one or more other schools.

8135 Assessment for Vermont Teachers' Retirement System

16 V.S.A. § 4001(6)(B)(ix) excludes the assessment employers pay for teachers who, on or after July 1, 2015, become members of the State Teachers' Retirement System of Vermont pursuant to 16 V.S.A. § 1944d.

8145 Costs of Testing for Lead in Drinking Water and Remediation

16 V.S.A. § 4001(6)(B)(xi) excludes costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting drinking water outlets.

8887 Eligible Principal & Interest For Capital Debt Hold-Harmless Projects

No longer applicable.

8888 Eligible Capital Construction & Debt Service for All Eligible Projects

This figure includes approved budgeted construction costs used as an offset for calculating the excess spending provision under Act 68. This figure is based on the assumptions used in the district budget. If a project was presented to the voters as a project eligible for state aid (even though state construction aid is currently under suspension), FY 22 expenditures should be included even if the project has not yet received state approval.

- a. Only include those costs associated with the project that have received either preliminary approval from AOE or, for older projects the State Board approved portion of construction projects.
 - b. Eligible costs for all approved projects included in the "Anticipated Act 68 Expenditures" figure should be reported.(construction, interest and principal on long-term debt).
 - c. Do not include expenditures reported in the Capital Projects Funds column.
- A. Expenditures reported are a subset of expenditures already reported in the Main Expenditure Section above (Functions 4000 and 5100). The figures reported are gross expenditure figures.

- B. Revenues that offset portions of these expenditures are reported in the Anticipated Revenues worksheet, RevCode 8888.

The figure reported in Box H of the cover sheet includes the net of expenditures reported here and the revenues reported in the Revenues worksheet.

Remember that districts paying tuition used in part to pay for this expenditure should report that portion of their tuition in **Eligible Capital Construction & Debt Service for All Eligible Projects**. Districts receiving tuition report the amount allocated to tuition paying districts in RevCode 8888 of the Revenues worksheet.

Districts making voter approved contributions to reserve funds for capital construction projects for which state approval was granted under Title 16, chapter 123, **State Aid for Capital Construction Costs**, may include the amount in function 8888. {See 24 V.S.A. § 2804 (b).} This action reduces the figure used to determine whether the district exceeds the excess spending threshold in the budgeted year. Districts must track amounts included under this provision. In the year when the reserve fund is drawn down to pay for an approved construction project, the amount withdrawn is reported as offsetting revenue in the Revenues worksheet, RevCode 8888.

If any amount in the reserve fund has not been used for approved capital construction within five years of deposit, AOE is required to add 150% of that amount to the district's education spending in the then-current year for purposes of calculating the excess spending penalty.

9099 Office Use

This function is a placeholder to provide for the possibility that it will become necessary to collect additional information between the time the collection is designed and the time it is submitted. **Do not enter anything in this code without instructions from AOE.**

Revenues Worksheet

Objective: The revenue worksheet is designed to collect those revenues used to pay for expenditures listed in the Expenditures worksheet. Revenues are recorded by fund in columns by revenue code.

Funds

See a more detailed discussion of funds in the instructions for Expenditures worksheet.

General Fund

The primary fund, used to account for all financial resources except those selected or required to be accounted for in another fund.

General Fund, Local Education (Fund 5)

Contains revenues used to pay for expenditures found in the General Fund Total column of the Expenditures worksheet

Capital Project Funds (Fund 6)

This column is designed for reporting revenues and associated expenditures that may not balance in a single fiscal year. See a more detailed discussion of Capital Project Funds in the instructions for the Expenditures worksheet.

Rows

Convention

Throughout these instructions Revenue Codes 1100 through 6999 are referred to as the Main Revenue Section.

Revenue Codes permit the segregation of revenues by source of funds. More detailed information on revenue code categories can be found in the instruction book for the *Annual Statistical Report of Schools 2017-2018*.

General Instructions for the Revenue worksheets

All revenues expected to pay for anticipated expenditures reported in the Expenditures worksheet should be included in this section. In the interest of time and space, some revenue codes have been condensed into summary revenue codes. For example, revenue code 1300 in the form includes all revenue codes in the 1300 range.

There are also instances where the form requests some, but not all, individual revenue codes in a range. In these cases, revenue from codes not itemized should be included in the “other” revenue code, a code ending in 99. An example is RevCode 1999, “All Other 1900 Revenues.”

Revenues Worksheet

REVCODE DESCRIPTION

Local and Intermediate Revenues

- 1100 **Statutory Local Taxes**
- 1110 **Special Property Tax Assessment.** (Used only by SOME incorporated districts.)
- 1170 **Non-Property Taxes / Impact Fees.**
- 1180 **Delinquent Taxes and Related Penalties & Interest.** (Incorporated Districts)
- 1200 **Revenue from Local Governments—not LEAs.** All 1200 RevCodes here.
- 1300 **Tuition Received.** All 1300 RevCodes here.
- 1400 **Transportation Fees Received.** All 1400 RevCodes here. State aid for transportation is reported in RevCodes 3150 and 3152.
- 1500 **Earnings on Investments.** All 1500 RevCodes. All earnings used to pay for expenditures listed in the Expenditures worksheet of this form should be included. Earnings on investments for expenditures not listed in the Expenditures worksheet should be excluded. If earnings on investments are being used to pay for a capital project AND the

earnings will pay for expenditures in a year other than the year of the Budget Collection, use the Capital Projects Funds column. In other cases, use the General Fund column

- 1600 Food Service.** All 1600 revenues here. Include only revenues used to pay for expenditures included in the Expenditures worksheet.
- 1700 Income from student activities.** (Not Agency Funds) All 1700 Revenues here. Include only revenues used to pay for expenditures included in the Expenditures worksheet.
- 1800 Revenue from community service activities.** Include only those revenues used to pay for expenditures reported in the Expenditures worksheet.
- 1900 Other Revenue from Local Sources**
- 1920 Contributions and Donations Raised by the LEA.** Donations made directly to the school district are reported here. Private grants distributed through the state should be reported in revenue code 5700.
- 1999 All other 1900 revenues.**
- 2000 Intermediate Revenues - Subgrants from the Supervisory Union –** all 2000 RevCodes except ARRA
- 2950 Intermediate Revenues – ARRA –** Subgrants from the Supervisory Union for ARRA grants.

State Sources of Revenue

- 3100 Unrestricted Grants in Aid**
- 3110 Education Spending Grant—**Includes all Education Spending Grant Revenue.
- 3113 Technical Center Supplemental Assistance Grant.** This revenue code is used by districts hosting technical centers to report the amount of the support grant received directly from the state on behalf of districts for technical center tuition if the technical center’s expenditures are reported in the Expenditures worksheet.
- 3114 Supplemental Assistance Grant for Technical Centers Distributed by the State.** This is the “on-behalf” payment from the Education Fund to a technical center and should not be considered a “local revenue”. The amount of education spending a district is owed by the Education Fund is reduced by this amount. By statute this revenue and the corresponding expenditure must be shown in the budget and the *Annual Statistical Report of Schools*. This revenue code is now used by unions and is no longer used by union members.
- 3130 Construction Aid—**includes RevCodes 3130 and 3135.

- 3145 **Small Schools Grant**
- 3146 **Small Schools Financial Stability Grant**
- 3150 **State Aid—Transportation** - Use the amount assumed for budgetary purposes.
- 3152 **State Aid—Transportation—Extraordinary**
- 3160 **Capital Debt Service Hold-harmless Aid.** No longer applicable.
- 3170 **Act 153 Revenue.** This revenue is generated by expenditures reimbursed under any of the provisions of Act 153.
- 3199 **State aid for unrestricted uses—**includes all other 3100 RevCodes.
- 3200-3799 **Restricted Revenue from State Sources** - These revenues, including special education revenues, should be reported. Remember to include associated expenditures on the Expenditures worksheet as well.
- 3999 **All 3800 and 3900 RevCodes**

Federal Sources of Revenue

- 4100 **Unrestricted Federal Grants** - includes all 4100 RevCodes with the exception of the Education Jobs Fund revenues (RevCode 4120).
- 4200-4799 **Restricted Federal Revenue** - Revenue from Federal Funds for specifically designated programs except ARRA revenue.
- 4800 **Federal Offset Payments—**includes all 4800 RevCodes.
- 4900 **Revenue for/on Behalf of the LEA—**includes all 4900 RevCodes. Includes contributions of equipment or supplies by the federal government not listed elsewhere.
- 4950 **Restricted Federal Revenue, ARRA**

Other Sources of Revenue

- 5100 **Proceeds from Bonds or Other Long Term Borrowing.** Should generally be reported in the Capital Projects Funds column. The code is open in the General Fund column. A district would use the General Fund Column only if the expenditures were identical to the amount borrowed and the expenditures were included in the General Fund column.
- 5200 **Transfers**

- 5230 Transfers from Reserved Accounts.** These transfers should be reported in the General Fund column unless the revenue is for a capital project AND all of the expenditures do not occur in the same year as the transfer. In this case use the Capital Projects Funds column for the revenue and associated expenditures. Include RevCode 5232, Reserve Funds—Transportation
- 5299 Other Transfers.** These transfers should be reported in the General Fund column unless the revenue is for a capital project AND all of the expenditures do not occur in the same year as the transfer. In this case use the Capital Projects Funds column for the revenue and associated expenditures.
- 5300 Sale or Compensation for Loss of Fixed Assets**
- 5400 Adjustments for Prior Year Expenditures**
- 5480 Medicaid—**Includes Revenue Codes 5481 – 5483
- 5500 Capital Leases**
- 5600 Lease Purchases**
- 5700 Grants from Private Sources through the State.** Include all 5700 RevCodes.
- 5999 Miscellaneous Other Sources.** Include all RevCodes between 5800 and 6400.
- 6999**
- Carry Forward Cumulative Unreserved Surplus.** Any surplus not allocated to a reserved account should be recorded. A surplus carried forward is reported as a positive number.
- A district’s revenues reported in RevCode 8888 should have been reported in RevCodes 1110 through 6999. The figure reported in RevCode 8888 is not added into the Total Revenues figure.**
- 8887**
- Offsetting Revenues for Capital Debt Hold-Harmless.** No longer applicable.
- 8888 Capital Construction & Debt Service Offsetting Revenues.** Any revenue except Education Spending Revenue paying for expenditures reported in Eligible Capital Construction & Debt Service for All Eligible Projects should be reported here. An example of revenue to be reported here is the capital debt portion of tuition payments used to pay for principal and interest reported in Eligible Principal and Interest. Include revenue reported in RevCode 5230, Transfers from Reserve Funds, only if the revenue has been included as an expenditure in function 8888 in an earlier year.
- 9099 Office Use.** There is a possibility that legislation will make it necessary to collect other data. Do not enter anything in this code without instructions from AOE.

System Requirements

Adobe Acrobat Reader

[\(Free Download\)](#)

Starting the Application

This year the Budget Data Collection will be done through an excel spreadsheet template. **You will need to create a folder on your C drive titled C:\BUDGET.** The template can be used with a version of Excel 2007 or later, earlier versions of Excel may work, but would not be supported.

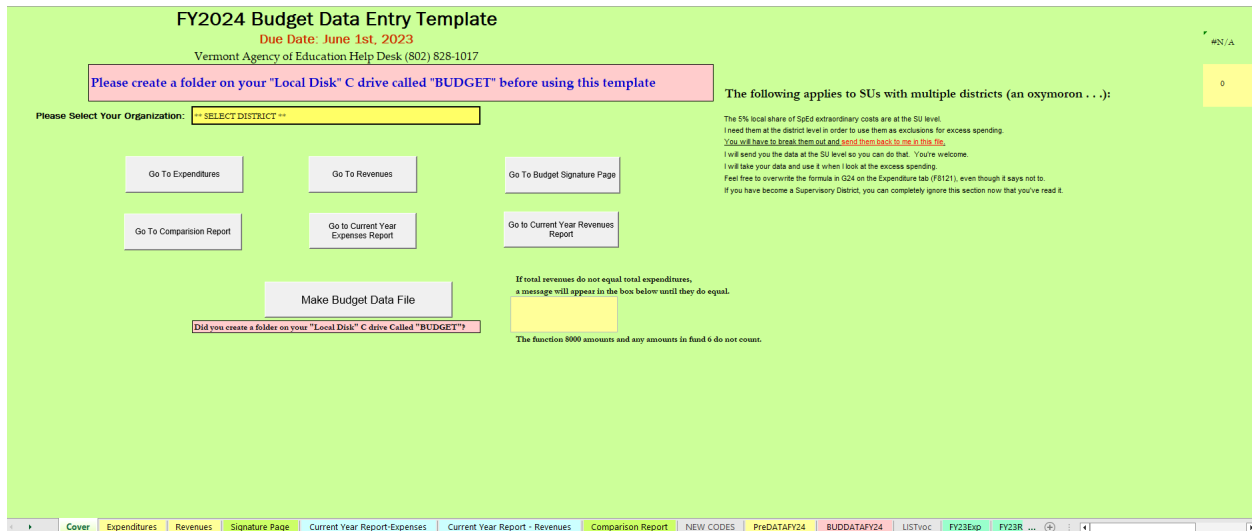
Technical Support

Assistance with the data entry application:
Call (802) 828-0178

Assistance with data reporting questions:
Email [Brad James](#) with Budget Questions as the subject

Main Menu

After opening the excel template please go to the tab labeled Cover. You will need to select the organization that you are working on. Please note that the template produces a .csv file for AOE to upload, the template itself does not save your information in excel. You can either use the csv file, which does convert nicely to excel, or you may save a copy of the template with a different name to an archive area.



Data Entry

Enter/Edit Budget Expenditures and Revenues

To navigate to either Expenditures or Revenues select the appropriate button on the cover sheet based on whether you are working on expenditures or revenues.

Enter/Edit Expenditure Data – Click the “Go to Expenditures” button - this will take you to the Expenditures worksheet where you can enter expenditure data into a setup district template.

Enter/Edit Revenue Data – Click the “Go to Revenues” button - this will take you to the Revenues worksheet where you can enter revenue data into a setup district template.

The excel spreadsheet simply requires that you enter the dollar amount into the AMOUNT column corresponding with the correct expenditure or revenue. **Please enter whole dollar amounts with no cents included.** In the case of the circled expenditure below, we are reporting function 1000, “DIRECT INSTR-EXCEPT TECH CTR TUITION”.

On the Expenditures sheet functions 1568 (Obj 568 – Tch Ctr Tuit/Amt State Pays for Dst) and 8121 (SpEd in Excess of 50K) are prefilled, as is revenue code 3114 (Sup Tuition Grant for Tech Ctrs Distrib by State) on the Revenue sheet. All three have formulas and are highlighted in turquoise – **do not overwrite these cells**. For more information on the meaning of these and other function descriptions please see the Reporting Instructions.

A	B	C	D	E	F	G	H	I	J	K	L	M
1	DSTID	TYP	FUND	FUND DESCRIPTION	FUNC	FUNCTION DESCRIPTION	AMOUNT	FY	FY23 Exp			
2	E	1	LOCAL EDUCATION	1000	DIRECT INSTR-EXCEPT TECH CTR TUITION	1,000,000	FY24					
3	E	1	LOCAL EDUCATION	1568	OBJ 568-TCH CTR TUIT/AMT STATE PAYS FOR DST	0	FY24	Brad James: Formula in cell - do not overwrite.			Formula in cell - do not delete	
4	E	1	LOCAL EDUCATION	1569	OBJ 569-DISTRICT TUITION TO TECH CNTRS		FY24					
5	E	1	LOCAL EDUCATION	2396	ADMINISTRATIVE SUPPORT SERVICES - LEA		FY24					
6	E	1	LOCAL EDUCATION	2397	ADMINISTRATIVE SUPPORT SERV. - ASSESS TO SU		FY24					
7	E	1	LOCAL EDUCATION	2999	ALL FUNC 2000 SUPPORT SERV. NOT INCL. ABOVE		FY24					
8	E	1	LOCAL EDUCATION	3100	FOOD SERVICES		FY24					
9	E	1	LOCAL EDUCATION	3200	ENTERPRISE OPERATIONS		FY24					
10	E	1	LOCAL EDUCATION	3300	COMMUNITY SERVICES		FY24					
11	E	1	LOCAL EDUCATION	4000	FACILITY ACQUISITION AND CONSTRUCTION		FY24					
12	E	6	CAPITAL PROJECT FUNDS	4000	FACILITY ACQUISITION AND CONSTRUCTION		FY24		??			
13	E	1	LOCAL EDUCATION	5100	OTHER-DEBT SERVICE		FY24					
14	E	6	CAPITAL PROJECT FUNDS	5100	OTHER-DEBT SERVICE		FY24		??			
15	E	1	LOCAL EDUCATION	5210	ADJUSTMENTS/REPAYMENTS TO THE STATE		FY24					
16	E	1	LOCAL EDUCATION	5310	TRANSFERS TO ENTERPRISE FUNDS		FY24					
17	E	1	LOCAL EDUCATION	5350	CONTRS TO RSRVD ACCTS (INC. FUNC 5352)		FY24					
18	E	1	LOCAL EDUCATION	5353	TRANSFER TO QSCB DEBT SERVICE FUND		FY24					
19	E	1	LOCAL EDUCATION	5390	OTHER-FUND TRANSFERS		FY24					
20	E	1	LOCAL EDUCATION	5500	OTHER-SUBGRANTS		FY24					
21	E	1	LOCAL EDUCATION	6999	DEFICIT		FY24					
22	E	6	CAPITAL PROJECT FUNDS	6999	DEFICIT		FY24		??			
23	E	1	LOCAL EDUCATION	8112	DEFICIT FOR NEW SPED 20		FY24					
24	E	1	LOCAL EDUCATION	8121	SPED IN EXCESS OF 50K	0	FY24	Brad James: Formula in cell - do not overwrite unless allocating SpEd costs in excess of 50K from SU to district.			Formula in cell - do not delete	
25	E	1	LOCAL EDUCATION	8125	DEFICIT FROM NEW TUITION		FY24					
26	E	1	LOCAL EDUCATION	8130	PLANNING COSTS FOR SMALL SCHOOLS MERGER		FY24					
27	E	1	LOCAL EDUCATION	8888	ELIGIBLE CAP CONST/DEBT SERVICE FOR ALL ELIG PROJ		FY24					
28	E	1	LOCAL EDUCATION	8135	ASSESSMENTS TO VERMONT TEACHERS RETIREMENT SYSTEM		FY24					
29	E	1	LOCAL EDUCATION	8140	COSTS FOR DUAL ENROLLMENT AND EARLY COLLEGE		FY24					
30	E	1	LOCAL EDUCATION	8145	COSTS FOR LEAD SAMPLING, REMEDIATION AND RETESTING		FY24					
31	E	1	LOCAL EDUCATION	2398	ADMINISTRATIVE SUPPORT SERVICES, TECH CENTER		FY24					

Reports

Go To Comparison Report – This report is provided for your information only. You will need Adobe Acrobat Reader to print this report.

Go To Current Year Expenses Report – This button allows you to print a report of all expenditure data entered for your districts. You may print a report at any stage of data entry. You may find it helpful to print this and use it as a worksheet from which to do your data entry. You will need Adobe Acrobat Reader to print this report.

Go To Current Year Revenues Report – This button allows you to print a report of all revenue data entered for your districts. You may print a report at any stage of data entry. You may find it helpful to print this and use it as a worksheet from which to do your data entry. You will need Adobe Acrobat Reader to print this report.

Data Submission

Make Budget Data File – Use this button to create the budget file. The csv file will be automatically written to the directory C:\BUDGET. **You will need to create a folder on your C:\ drive titled C:\BUDGET.** In the below example for T037, the file will be named T037FY24BUDGET.CSV – your district code will appear at the beginning of the file name.

To submit the data file please email your file named ****FY24BUDGET.CSV (where **** denotes your district code) to [Nicole Gray](#). Please note we will run edits and checks on your data once we have received the information and may need to follow up with you then.

Print Signature Page

Go To Budget Signature Page – Click to select your LEA and then click the “Go to Budget Signature Page” button. Print the Signature Page. **Review and original signature by your superintendent is required. Signature “stamps” will not be accepted.** Send this page through email to [Nicole Gray](#).