

## **MEFS BUDGET UPLOAD REMINDERS**

### **Budget Considerations**

- 1) Fund 1000 expenditures must match revenues
- 2) Any reference to ED 279 is the ED 279 that was in place when the Local School Board passed the budget, if the ED 279 changes after this point the school board can vote for an amendment.
  - a. If there is no ED 279 for the fiscal year when the school board passes the budget DW has language
- 3) Adult Education – if you have a budget for both a local Adult Education and a Regional Adult Education cost only raise the funds once, but approve the budgets separately.
- 4) If you raise local funds for food service you can either raise them in your local funds and transfer through Article XI, or you can raise them directly to your Food Service fund.
- 5) School Finance is willing to review your warrant articles prior to the school board approving them.

### **Items to be sent to department for budget review**

- 1) NEO budget uploads – Revenues & Expenditures
- 2) Minutes from public hearing where budget is passed
- 3) Warrant articles
- 4) Vote declaration
- 5) EF-M-46 where applicable
- 6) .txt file if you upload more than Fund 1000 & 1500

### **Expenditure Articles**

Article I – Regular Instruction  
Article II – Special Education  
Article III – Career & Technical Education  
Article IV – Other Instruction  
Article V – Student & Staff Support  
Article VI – System Administration  
Article VII – School Administration  
Article VIII – Transportation & Buses  
Article IX – Facilities Maintenance  
Article X – Debt Service & Other Commitments  
Article XI – All Other Expenditures

### **Articles to Raise and/or Appropriate Funds**

#### **Recorded Votes**

Article XII – Article to Raise the Local Share and Total Appropriated per EPS

**MEFS Upload: Fund 1000, Revenue Code 1111/1211**

**ED 279: Section F of ED 279 by town, except where S&P Law applies**

**EF-M-46: For multi-town districts, automatically recorded unless there is a S&P Law**

Article XIII – Non-state-funded Debt Service Allocation

**MEFS Upload: Fund 1000, Revenue Code 1112/1212**  
**EF-M-46: Must be entered for multi-town districts**

Article XIV – Additional Local Fund

**MEFS Upload: Fund 1000, Revenue Code 1113/1213**  
**EF-M-46: Must be entered for multi-town district**

Article XV – Total Budget

**Must match the Sum of Articles I-XI**  
**Note: Must match Fund 1000 expenditure and revenue upload to MEFS**

Article XVI – Cooperative Board for Regional Vocational Budget  
Article XVII – Cooperative Board for Adult Education Budget  
Article XVIII – Adult Education Local Share and Total Appropriation

**MEFS Upload: Fund 1500, Revenue Code 1114/1214**  
**EF-M-46: Must be entered for multi-town district**

Article XIX – Food Service Local Share and Total Appropriation

**MEFS Upload: Fund 1000/2930, Revenue Code 1115/1215**  
**EF-M-46: Must be entered for multi-town district**

Article XX – Set up a reserve account

**Other lines to upload**

Fund 1000, Revenue Code 3111

**Must match Adjusted State Contribution in Section 5C**