§1485. Cost center summary budget format

After January 31, 2008, the format of the annual budget of a regional school unit must be in accordance with this section. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

1. Cost center summary budget format. The regional school unit budget must consist of the following cost centers and supporting data:

A. Expenditures:

(1) Regular instruction;

(2) Special education;

(3) Career and technical education;

(4) Other instruction, including summer school and extracurricular instruction;

(5) Student and staff support;

(6) System administration;

(7) School administration;

(8) Transportation and buses;

(9) Facilities maintenance;

(10) Debt service and other commitments; and

(11) All other expenditures, including school lunch; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

B. Revenue sources:

(1) Total education costs appropriated pursuant to section 15690, subsection 1;

(2) Non-state-funded debt service costs approved pursuant to section 15690, subsection 2, if any; and

(3) Additional local funds, if any, approved pursuant to section 15690, subsection 3, paragraph A; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

C. A summary of total regional school unit expenditures; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

D. Other optional local data showing the amount and percentage of changes proposed in the state allocation, the local share and the total regional school unit budget and related information determined appropriate by the regional school unit board of directors; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

E. Data similar to that provided in paragraph A for a high-performing regional school unit of a size and demographic profile determined by the department that is comparable to the regional school unit; and [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

F. For fiscal year 2008-09, data documenting state and local savings from the reorganization to regional school units and the resulting mill rate reduction for each municipality. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

1-A. Instructional expenditures transition; annual targets. Each school administrative unit shall meet the annual targets for the direct instruction percentage share of total General Fund expenditures as follows:

A. For fiscal year 2018-19, the target is 61%; [PL 2017, c. 284, Pt. C, §4 (NEW).]

B. For fiscal year 2019-20, the target is 63%; [PL 2017, c. 284, Pt. C, §4 (NEW).]

C. For fiscal year 2020-21, the target is 65%; [PL 2017, c. 284, Pt. C, §4 (NEW).]

D. For fiscal year 2021-22, the target is 67%; and [PL 2017, c. 284, Pt. C, §4 (NEW).]

E. For fiscal year 2022-23 and succeeding years, the target is 70%. [PL 2017, c. 284, Pt. C, §4 (NEW).]

For the purposes of this subsection, "direct instruction" means those expenditures in subsection 1, paragraph A for regular instruction, special education instruction, career and technical education instruction and other instruction including summer school instruction and extracurricular instruction as defined in the State's accounting handbook for local school systems.
[PL 2017, c. 284, Pt. C, §4 (NEW).]

2. Budget warrant. The warrant articles presented to the legislative body of the regional school unit for approval of the regional school unit budget must correspond to the categories of the cost center summary budget described in subsection 1. In addition to expenditure and revenue cost center summary totals, the regional school unit board shall provide to voters a reasonably detailed breakdown for each major subcategory within each budget category. The department shall adopt routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A defining and establishing the content of those informational subcategories.
[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

3. Budget approval. A regional school unit's cost center summary budget must be approved at a regional school unit budget meeting and by a budget validation referendum as provided in section 1486.
[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

4. Transfer between budget cost center lines. During the year for which the budget is approved using the cost center summary budget format, the regional school unit board may transfer an amount not exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers without voter approval.
[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

5. Additional state subsidy. The warrant presented to the legislative body of the regional school unit at a regional school unit budget meeting may include an article or articles providing that, in the event that the regional school unit receives more state education subsidy than the amount included in its budget, the regional school unit board is authorized to use all or part of the additional subsidy to:

A. Increase expenditures for school purposes in cost center categories approved by the regional school unit board. If that article is approved by the voters at the budget meeting, the regional school unit board may increase expenditures for school purposes in cost center categories approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum; [PL 2015, c. 463, §1 (NEW).]

B. Increase the allocation of finances in a reserve fund. If that article is approved by the voters at the budget meeting, the regional school unit board may increase the allocation of finances for a reserve fund approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum; or [PL 2015, c. 463, §1 (NEW).]

C. Decrease the local cost share expectation, as defined in section 15671-A, subsection 1, paragraph B, for local property taxpayers for funding public education. If that article is approved by the voters at the budget meeting, the regional school unit board may decrease the local cost share expectation for local property taxpayers approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum. [PL 2015, c. 463, §1 (NEW).]
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SECTION HISTORY

PL 2007, c. 240, Pt. XXXX, §13 (NEW). PL 2015, c. 463, §1 (AMD). PL 2017, c. 284, Pt. C, §4 (AMD).

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