

Title 20-A: EDUCATION  
Part 2: SCHOOL ORGANIZATION  
Chapter 103-A: REGIONAL SCHOOL UNITS  
Subchapter 4: FINANCING

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

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

[ 2007, c. 240, Pt. XXXX, §13 (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.

[ 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.

[ 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.

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

#### SECTION HISTORY

2007, c. 240, Pt. XXXX, §13 (NEW).