

**MSAD 72 Budget Review FY15  
Summary  
Secondary Instruction**

	<u>2014</u>	<u>2015</u>
Budget	\$4,573,183	\$4,117,835
Increase:		(\$455,348) or -9.96%

**Summary:**

- The projected enrollment for secondary pupils has dropped from 404 to 385.
- The decrease of the 2.5% premium on tuition accounts for a decrease of \$84,773.29 based upon projected enrollment.
- The decrease of the 2.5% premium on IVF accounts for a decrease of \$5,086.39 based upon projected enrollment.
- We have added \$22,500 for secondary students “struggling with success.”

**Narrative:**

The decrease of the “premium” applied to tuition and IVF from 15% to 12.5% accounts for a considerable decrease in the year-to-year costs for secondary education. The recent trend of smaller incoming ninth-grade classes in comparison to out-going senior classes also accounts for a decrease. These decreases are slightly offset by our agreement to pay 6% of IVF (rather than the 5% required by the State) as well as our contractual obligation to pay up to \$22,500 for “students struggling with success.”

# Maine School Administrative District 72

## REGULAR INSTRUCTION 9-12

Report # 23749

Statement Code: 10REI Sec

Account Number / Description	3 Years Prior Actual 7/1/2011 - 6/30/2012	2 Years Prior Actual 7/1/2012 - 6/30/2013	1 Year Prior Adopted 7/1/2013 - 6/30/2014	Budget Total 7/1/2014 - 6/30/2015	Budget Difference 7/1/2014 - 6/30/2015
<b><u>Reg Secondary Instruction</u></b>					
1000-1000-2190-532000-990 RSI Professional Ed Services Secondary	350.00	0.00	0.00	0.00	0.00
1000-1200-1000-556100-990 RSI Tuition Other SAUs in State	0.00	0.00	0.00	9,400.00	9,400.00
1000-1200-1000-556300-990 RSI Tuition Private Organization	4,394,329.92	4,200,873.39	4,319,919.00	3,826,298.96	(493,620.04)
1000-1200-1000-556800-990 RSI Insured Value Factor	255,306.30	275,728.92	186,598.00	226,302.97	39,704.97
1000-1200-1000-559100-990 RSI Other Purchased Services Secondary	0.00	25,000.00	0.00	0.00	0.00
1000-1200-1000-590000-990 RSI Misc. Exp / Other Items	0.00	0.00	66,666.00	33,333.00	(33,333.00)
1000-4200-1000-556300-990 RSI Alternative Ed Tuition	0.00	0.00	0.00	22,500.00	22,500.00
<b>Sub Total Reg Secondary Instr.</b>	<b>\$4,649,986.22</b>	<b>\$4,501,602.31</b>	<b>\$4,573,183.00</b>	<b>\$4,117,834.93</b>	<b>\$(455,348.07)</b>
<b>Total Regular Instruction</b>	<b>\$4,649,986.22</b>	<b>\$4,501,602.31</b>	<b>\$4,573,183.00</b>	<b>\$4,117,834.93</b>	<b>\$(455,348.07)</b>