

**BUDGET PUBLIC HEARING
Inter-Lakes School Board
Inter-Lakes Middle/High School Community Auditorium
1 Laker Lane, Meredith, NH
February 2, 2022**

DRAFT

MINUTES

I. CALL TO ORDER

School Board Chair Merrill called the meeting to order at 6:01 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:

Ms. Lisa Merrill, Chair
Mr. Mark Billings, Vice-Chair
Mr. Charles Hanson, Secretary
Mr. Craig Baker
Mr. Howard Cunningham
Ms. Nancy Starmer
Mr. Riley Towle, Student Rep.

Members Absent:

Mr. Duncan Porter-Zuckerman
(with notice)

Administrators Present:

Ms. Mary Moriarty, Superintendent
Ms. Trish Temperino, Asst. Superintendent
Ms. Elaine Dodge, Director of Student Services
Ms. Erica Pappalardo, Curriculum Coordinator
Mr. Michael Bryant, ILES Principal
Dr. Amanda Downing, ILM/HS Principal
Mr. Jeremy Hillger, SCS/ILVP Principal
Mr. Mark Parsons, Technology Director
Mr. Brian Swanker, Facilities Director
Ms. Holly Vieten, Guidance Director

Others Present:

Mr. Jason Cornelissen, Auditorium Manager
Atty. Gordon Graham
Public (In-person & Remote)

School Board Secretary Hanson called the roll for attendance.

IV. PUBLIC HEARING ON THE PROPOSED 2021-2022 INTER-LAKES SCHOOL DISTRICT BUDGET

Ms. Merrill opened the Budget Public Hearing at 6:03 p.m.

Superintendent Moriarty shared the location of the budget packet on the District's website for anyone participating remotely. It was noted that this Hearing is specifically about the budget, Warrant Articles #2 through #6, which is what will be reviewed this evening.

Mrs. Moriarty, gave a detailed presentation of the proposed 2022-2023 Operational Budget in the amount of \$29,446,576 which represents an increase of \$598,754 or 2.08% over the current year budget. She also reviewed proposed staffing changes, and Warrant Articles related to appropriations for previously established expendable trusts for Facilities Maintenance and Special Education, and establishing a Student Transportation Expendable Trust.

Mrs. Moriarty reviewed the intent and purpose of the Facilities Maintenance Expendable Trust Funds was to cover anticipated costs. There will be a Public Hearing on February 8, 2021 at 6:00 p.m. for a withdrawal of the approximately \$660,095

from the Facilities Maintenance Expendable Trust for refurbishment of the track and turf field; with approval work would begin in May 2022.

Mrs. Trish Temperino, Assistant Superintendent provided a detailed review of estimated District Revenues and estimated Town Assessment for Center Harbor, Meredith and Sandwich.

Mrs. Moriarty reviewed the line item Master Budget (*pages 21-40 District Budget Overview Packet*) noting that 34% of the proposed budget is represented by Regular Education.

Ms. Merrill opened the floor for public questions and comments regarding the proposed budget.

Karen Sticht (Meredith) indicated that she had several varying questions. She asked for examples related to the 11.15% increase within SAU Services, understanding this amount was Inter-Lakes portion of SAU associated cost.

Mrs. Moriarty responded the increase covers the addition of an administrative support position for the Assistant Superintendent and Human Resources Office as well as salary adjustments.

Ms. Sticht asked how many students are reflected in the Special Education budget for out-of-district placement and where are they being placed. There was discussion previously to enhance special education services within the District in order to provide services in-house; is this effort in place?

Mrs. Moriarty responded that there are less than 10 students in placement throughout NH and also out of state. Programming in the District is serving a number of students. The needs of the students receiving out-of-district services were more than could be provided in-house.

Ms. Sticht asked about the one-year teaching positions that were created and supported by ESSER funds; where are they reflected in the budget if there is a proposal to decrease one teacher position.

Mrs. Moriarty responded that the teachers hired for one year (ESSER funds) were not included in the General Operating Budget. Those positions were hired as grant-funded one-year positions used to support class size reductions this year.

Ms. Sticht noted that most personnel additions are administrative, not in school supporting students.

Mrs. Moriarty reviewed personnel increases (*pg. 6 District Budget Overview Packet*) and how they relate and impact student support services; some administrative support was also added.

Ms. Sticht asked what types of training or workshops are used for Teacher Workshop Days, when students are not in school.

Mrs. Moriarty responded that a combination of professional development opportunities are provided; sometimes consultants are hired to do trainings or workshops are facilitated by internal staff.

Ms. Sticht asked if a workshop had ever been purchased from NH Business for Social Responsibility or workshops to clarify critical race theory or equity issues?

Mrs. Moriarty is not aware of the purchase of those referenced workshops. We have done courses that we have worked with Antioch on related to Equity, but nothing related to critical race theory that she is aware of since being Superintendent.

Ms. Sticht commented that the best use of ESSER funds was to allow each child to eat breakfast and lunch at school; making meals equitable for everyone. Will the free meals also be going away?

Mrs. Moriarty responded that it was not ESSER funds that supported free meals; it was state funding that has been funneled from Federal to the State. There has not been a determination regarding whether this option will continue or not.

Jonathan James (Meredith) asked if the personnel changes dollar amount included all benefits.

Mrs. Moriarty responded that the overall increase of \$145,846 includes all benefits and salaries.

Mr. James asked what the cost for health insurance was?

Mrs. Temperino responded that it depends on what plan is chosen. An example of cost from the most expensive 80/20 Access Blue Plan was provided: single, \$10,775; two-person, \$21,550; and family \$29,093. Support staff (union) pay 4%, Teachers pay 17%, administrative pays 14%, and non-bargaining staff pay 6%.

Mr. Parsons read e-mails:

Donald Ewing (Meredith) asked if there was money in the budget for payment or dues to the NH School Board Association. If so, how much? He does not feel that taxpayers should be supporting this type of organization.

Mrs. Moriarty responded that NHSBA dues and membership is budgeted; \$4,491 dues and \$450 for policy subscription.

Donald Ewing asked why incentives are being provided to existing teachers to retire early; if there are not good, readily available teachers to hire.

Mrs. Moriarty responded that the retirement incentive is part of the teacher's Contract Bargaining Agreement.

With no further questions or comments from the public, Ms. Merrill closed the Public Hearing at 7:12 p.m.

V. ANNOUNCEMENTS

A. Tuesday, February 8, 2022

Inter-Lakes School Board @ ILM/HS Community Auditorium (LiveStream)

- Regular School Board Meeting – **6:00 p.m.**

B. Wednesday, March 2, 2022

Inter-Lakes School Board @ ILM/HS Community Auditorium / Gymnasium

- Annual School District Meeting – **6:00 p.m.**

C. Tuesday, March 8, 2022

Town Elections/School District Officer Elections

VI. ADJOURNMENT

Mr. Billings moved, seconded by Mr. Hanson, to adjourn the meeting at 7:13 p.m.
The motion carried unanimously.

Respectfully Submitted.

Marilyn G. Martell
Recording Secretary

Inter-Lakes School District

Inter-Lakes School District Budget Overview

Budget Public Hearing February 2, 2022, 6:00 pm
Inter-Lakes Community Auditorium

Access to Livestream Information <https://www.interlakes.org/districtBoardEd.aspx>
Virtual attendees may email comments to: comments@interlakes.org

***Notice: Annual School District Meeting Wednesday, March 2, 2022, 6:00 pm
Inter-Lakes Community Auditorium, Inter-Lakes Middle/High School***

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WARRANT ARTICLES OVERVIEW

The warrant presented for your review contains the following articles:

- Article 1 This article is to determine if the School District will accept the reports of the School District.
- Article 2 This article sets the salaries for the School District Officers.
- Article 3 This is the general operating budget article.
- Article 4 This article is to establish a new expendable trust for transportation and to add \$5,000 from the year end fund balance. The goal of this expendable trust will be to help smooth out the unpredictable ups and downs of special education transportation and homeless transportation.
- Article 5 This article seeks to add \$150,000, from the year end fund balance, to the School District's Facilities Maintenance Expendable Trust. This supports the goals, philosophies and long-term capital needs of the School District as outlined in the Capital Improvement Plan.
- Article 6 This article seeks to add \$15,000, from the year end fund balance, to the School District's Special Education Expendable Trust. This supports the unanticipated costs associated with Special Education.
- Article 7 This article is a petitioned article. Petitioned articles, per RSA 197:6, are placed on the warrant upon written application of 25 or more voters.
- Article 8 This article allows any other business to be conducted that may legally come before the meeting.

Inter-Lakes Cooperative School District

Warrant for 2022

The State of New Hampshire

DRAFT

To the inhabitants of the Inter-Lakes Cooperative School District comprised of the Towns of Center Harbor, Meredith and Sandwich, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE INTER-LAKES COMMUNITY AUDITORIUM, INTER-LAKES MIDDLE/ HIGH SCHOOL, MEREDITH, NEW HAMPSHIRE, ON WEDNESDAY, MARCH 2, 2022, AT SIX O'CLOCK IN THE EVENING (6:00 P.M.) TO ACT UPON THE FOLLOWING SUBJECTS:

Article 1. To see what action the District will vote relative to the reports of Agents, Committees, or Officers chosen.

Article 2. To see if the District will set the salaries of District officers for the coming year as follows:

Moderator	\$100.00
District Clerk	\$20.00/hour
School Board Chairperson	\$1,800.00
School Board Members (6) each	\$1,500.00
District Treasurer	\$1,500.00

Article 3. To see if the District will vote to raise and appropriate the amount of \$29,446,576 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the District. *(This article excludes special warrant articles and other appropriations voted separately.)*

The Inter-Lakes School Board recommends this appropriation. (Majority vote required.)

Article 4. To see if the District will vote to establish a Student Transportation Expendable Trust per RSA 198:20-c, for the purpose of unanticipated student transportation costs and to raise and appropriate \$5,000 to be placed in a fund, with such amount to be funded from the June 30, 2022 unreserved fund balance for transfer on July 1, 2022, with no amount to be raised by taxation; further to name the School Board as agents to expend from the fund.

The Inter-Lakes School Board recommends this appropriation. (Majority vote required.)

Article 5. To see if the District will vote to raise and appropriate up to \$150,000 to be placed in the previously established Inter-Lakes School District Facilities Maintenance Expendable Trust, with such amount to be funded from the June 30, 2022 unreserved fund balance for transfer on July 1, 2022, with no amount to be raised by taxation.

The Inter-Lakes School Board recommends this appropriation. (Majority vote required.)

DRAFT

Article 6. To see if the District will vote to raise and appropriate up to \$15,000 to be placed in the previously established Inter-Lakes School District Special Education Expendable Trust, with such amount to be funded from the June 30, 2022 unreserved fund balance for transfer on July 1, 2022, with no amount to be raised by taxation.

The Inter-Lakes School Board recommends this appropriation. (Majority vote required.)

Article 7. To see if the registered voters in the Inter-Lakes School district will vote to approve optional masking, (indoor/outdoor/busing/sports/co-curricular) based solely on parental guidance, for grades Pre-K through 12, during the remainder of the 2021-2022 school year.

This is a petitioned warrant article.

Article 8. To transact any other business that may legally come before the meeting.

Inter-Lakes School District Budget Overview

Warrant Article 3

- The general fund operational budget presented is for \$29,446,576. This represents an increase of \$598,754 or 2.08% from the previous year's budget of \$28,847,822.
- Special education expenses for out of district placements have increased by \$154,202. During the budget work session, an increase of \$254,202 in out of district placements was originally proposed. After consideration, the decision was made to reduce this line by \$100,000. If costs in this area exceed the adopted 22/23 budget, the School Board will plan to withdraw from the Special Education Expendable Trust. There is presently \$307,113 in the Special Education Expendable Trust. In addition to the increase in out of district placements, Special Education Transportation related to out of district placements has increased by \$220,670. The two areas: special education out of district placements and special education transportation represent an increase of \$374,872.
- Proposed personnel changes are reflected in the attached table. This represents a total of \$145,846. This includes the reduction of 1.0 FTE of a Teacher.
- As part of the Collective Bargaining Agreement between the Inter-Lakes School Board and Inter-Lakes Education Association, annually the placement of positions on levels of the Co-Curricular Salary Schedule will be reviewed by a Committee including School Board and ILEA representation and if needed, placement will be adjusted. The proposed adjustments reflect a total of \$17,602.
- Electronic Information Access represents \$184,756 of the proposed budget an **increase** of \$14,000 over last year; initial proposal was \$220,122 **reduced** by \$35,366. ESSER funds were used to support approximately \$30,000 of Electronic Information Access for 21/22.
- There are two (2) teacher retirement incentives included in the budget. This represents a total of \$109,012.
- Retired employee health insurance represents a total of \$1,162,970. During the budget work session, the decision was made to reduce this line from \$1,202,485 with the intention, if needed, funds will be withdrawn from the Health Insurance Reserve Expendable Trust. Presently, there is \$75,472 in the Health Insurance Reserve Expendable Trust. The changes to Collective Bargaining Agreements eliminated this benefit for employees hired after July 1, 2005.
- The School District has entered into a three (3) year extension for transportation with First Student. Regular transportation costs will **increase** by 4% each year of the contract. In the proposed budget, regular bus routes have been reduced from fourteen (14) buses to thirteen (13) buses. This reflects a **decrease** of \$31,117 in Regular Transportation.
- The health insurance Guaranteed Maximum Rate (GMR) is an **increase** of 7.1%. The dental GMR is a **decrease** of 1.5%. Based on current health/dental subscriptions and anticipated retirements the budget has **decreased** by \$113,657 in health and dental. The projected health insurance GMR for 21/22 budget was 5.4 % and the actual increase was 1.6%. Dental insurance had no change for the 21/22 budget.
- The New Hampshire Retirement System (NHRS) withholding percentage for teachers is the same as last year at 21.02% and for employees at 14.06%.
- The Honeywell lease will be entering year seven (7) of the thirteen (13) year lease. This represents a total of \$569,362.

Summary of Proposed Personnel Changes 2022/2023 Proposed Budget		
Proposal	Amount	Information
SCS - Elementary Guidance - 0.5 FTE	\$42,611	0.333 FTE funded 21/22 through ESSER Funds - Provides for 2.0 FTE Guidance Counselors at ILES & 0.5 FTE Guidance Counselor at SCS
ILMHS - Art Teacher - 0.333 FTE	\$30,624	0.333 FTE funded 21/22 through ESSER Funds - Increases budget from 1.667 FTE Art for Grades 7 – 12 to 2.0 FTE for Grades 7 - 12 - Art Program is expanding and interest is growing
ILSD – Technology Support Person 1.0 FTE	\$63,794	1.0 FTE funded 21/22 through ESSER Funds - Network Management, Data Privacy, Cyber-Security, Database Management, Onboarding New Technology, Troubleshooting Problems, and Training demand support - Maintains current Technology Staffing – 1.0 FTE Director, 1.0 FTE Network/Systems Position, 1.0 FTE Technology Technician, and 1.0 FTE Technology Support Assistant
ILMHS – 0.4 FTE Physical Education Teacher	\$57,665	Shift Athletic Director to 1.0 FTE Administrator & Hire 0.4 FTE Physical Education Teacher
ILMHS – Library Afternoon Para-Educator (4.5 hours/185 days)	\$17,395	- Provides afternoon access to the ILMHS library for students - Reduced previously and funded through cost savings; not filled presently due to hiring challenges
ILES – Increase Administrative Assistant Support (increase from 190 days to 260 days)	\$11,754	- Provides administrative support for building operations - Creates consistency with ILMHS of 2.0 FTE of Year Round Administrative Support Staff for similar sized schools
ILSD – Increase PT Administrative Assistant for Curriculum Coordinator to FT Administrative Assistant for Curriculum, Technology & Facilities	\$74,370 (\$19,385) (\$14,863) \$40,122	- Changeover of staff has resulted in an inability to fill PT position - Position provides crucial support for Collective Bargaining Agreement requirements for Professional Learning - Additional hours will provide Administrative Support for Technology & Facilities Directors in addition to Curriculum Coordinator
ILES - Behavioral Support Position 1.0 FTE	\$53,348 (\$68,604) (\$15,256)	- Partially funded 21/22 through ESSER funds and through budget; two (2) para-educator positions were shifted for this Non-Bargaining Position - Essential position to support behavioral needs at ILES; a similar position exists at ILMHS.
ILSD – 0.5 FTE Occupational Therapist	\$57,847 (\$55,710) \$2,137	- Reduce contracted services by \$55,710 - Fund additional 0.5 FTE Occupational Therapist through Special Education IDEA Grant bringing total Occupational Therapists for ILSD from 1.0 FTE PLUS Contracted Service Providers to 2.0 FTE (1.5 FTE funded through ILSD Budget & 0.5 FTE funded through IDEA Grant) - Provides more direct oversight and direct services to students
ILSD – Decrease 1.00 FTE Regular Education Teacher	(\$105,000)	Position to be determined
Total Budget Impact	\$145,846	

Warrant Article 4***Creating a new Expendable Trust for Transportation***

Warrant article 4 requests the establishment of a Student Transportation Expendable Trust Fund for the purpose of unanticipated student transportation costs. If approved, and if available this Expendable Trust Fund will be funded through unreserved fund balance from 21/22 in the amount of \$5,000. Unanticipated student transportation costs may include homeless transportation, special education transportation and other unanticipated student transportation expenses.

Warrant Article 5***Adding to the Expendable Trust for Facilities***

This expendable trust was established in March 2000 with the intent of funding large maintenance and facilities projects. The fund plays an integral part in the Capital Improvement and Facilities Budget plan. The plan is designed to assist in the budget process for yearly-required maintenance and replacement of facility items and to guide long-term plans for updates and improvements to facilities. The School District is asking to appropriate \$150,000 to this expendable trust with funding to come from the June 30, 2022 unreserved fund balance. This means no additional amount will be raised by taxation.

Fund Balance as of July 1, 2021: \$844,229

Important to Note: The School District will be holding a Public Hearing on February 8, 2022 at 6:00 p.m. to notice the withdrawal of \$660,095 from this trust for the refurbishment of the District's Track & Turf Field

Warrant Article 6***Adding to the Expendable Trust for Special Education***

This expendable trust was established in March 2002 with the intent of funding unanticipated costs associated with Special Education. The fund provides the School District with a source of funds to cover large unanticipated costs that can arise due to special education expenses. The School District is asking to appropriate \$15,000 to this expendable trust with funding to come from the June 30, 2022 unreserved fund balance. This means no additional amount will be raised by taxation.

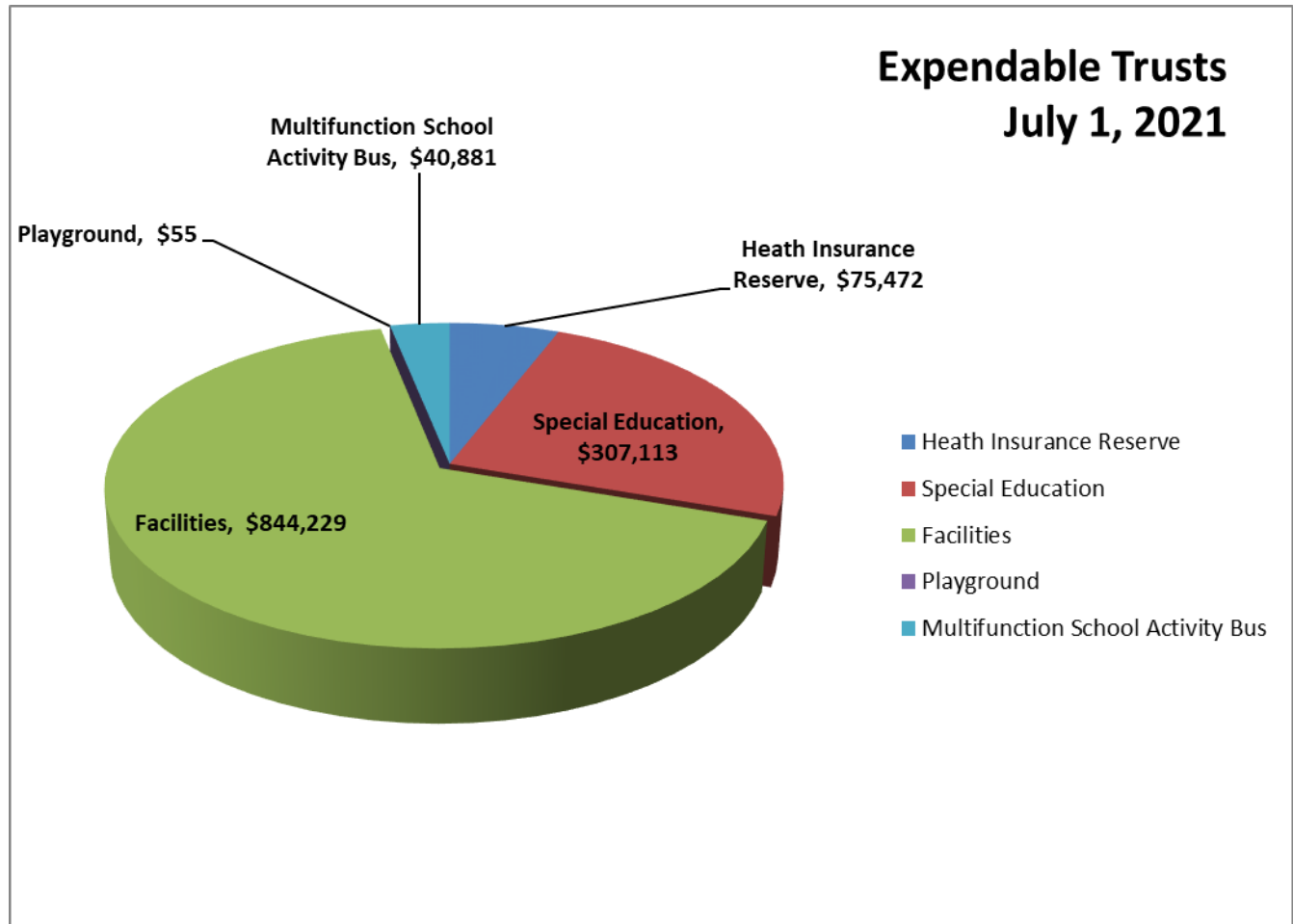
Fund Balance as of July 1, 2021: \$307,113

Warrant Article 7***Petitioned Warrant Article***

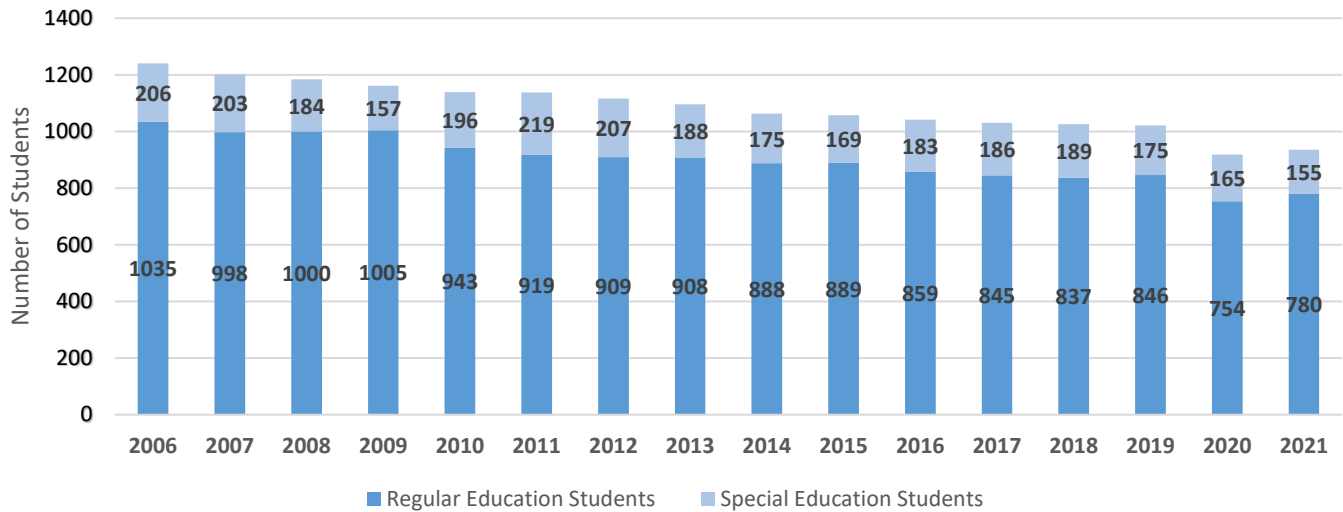
197:6 Warrant and Articles. – Upon the written application of 25 or more voters or 2 percent of the voters of the school district, whichever is less, although in no event shall fewer than 10 registered voters be sufficient, presented to the school board or one of them not later than 30 days before the date prescribed for the school district meeting or the second Tuesday in March, whichever is earlier, the school board shall insert in the school district warrant for such meeting the petitioned article with only such minor textual changes as may be required. No article may be inserted after posting of said warrant. Corrections to petitioned warrant articles shall not in any way change the intended effect of the article as presented in the original petition. The right to have an article inserted in the warrant conferred by this section shall not be invalidated by the provisions of RSA 32.

Source. PS 90:5. 1921, 85, V:6. PL 120:6. RL 139:6. 1949, 284:1. RSA 197:6. 1965, 36:1. 1971, 79:2. 1991, 242:1. 1993, 176:11. 2000, 199:1, eff. July 29, 2000. 2018, 325:2, eff. Aug. 24, 2018.

Pie Chart of Expendable Trust Balances



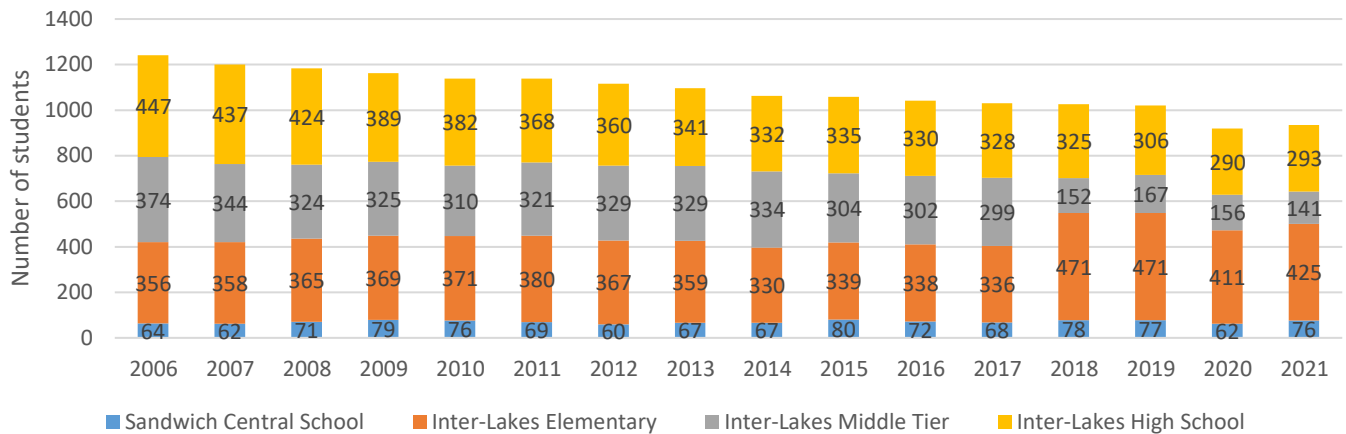
Inter-Lakes School District Enrollment History by Regular & Special Education



The current enrollment as of January 28, 2022 for the School District is 948 with 158 students identified as Special Education. The School District enrollment in October 2021 was 935 with 155 identified. Like other School Districts, Inter-Lakes has experienced shifts in enrollment during the past two years due to the pandemic COVID-19.

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Regular Education Students	1035	998	1000	1005	943	919	909	908	888	889	859	845	837	846	754	780
Special Education Students	206	203	184	157	196	219	207	188	175	169	183	186	189	175	165	155
Total Students	1241	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935
Percentage of Special Education Students to Total	16.60%	16.90%	15.54%	13.51%	17.21%	19.24%	18.55%	17.15%	16.46%	15.97%	17.56%	18.04%	18.42%	17.14%	17.95%	16.58%

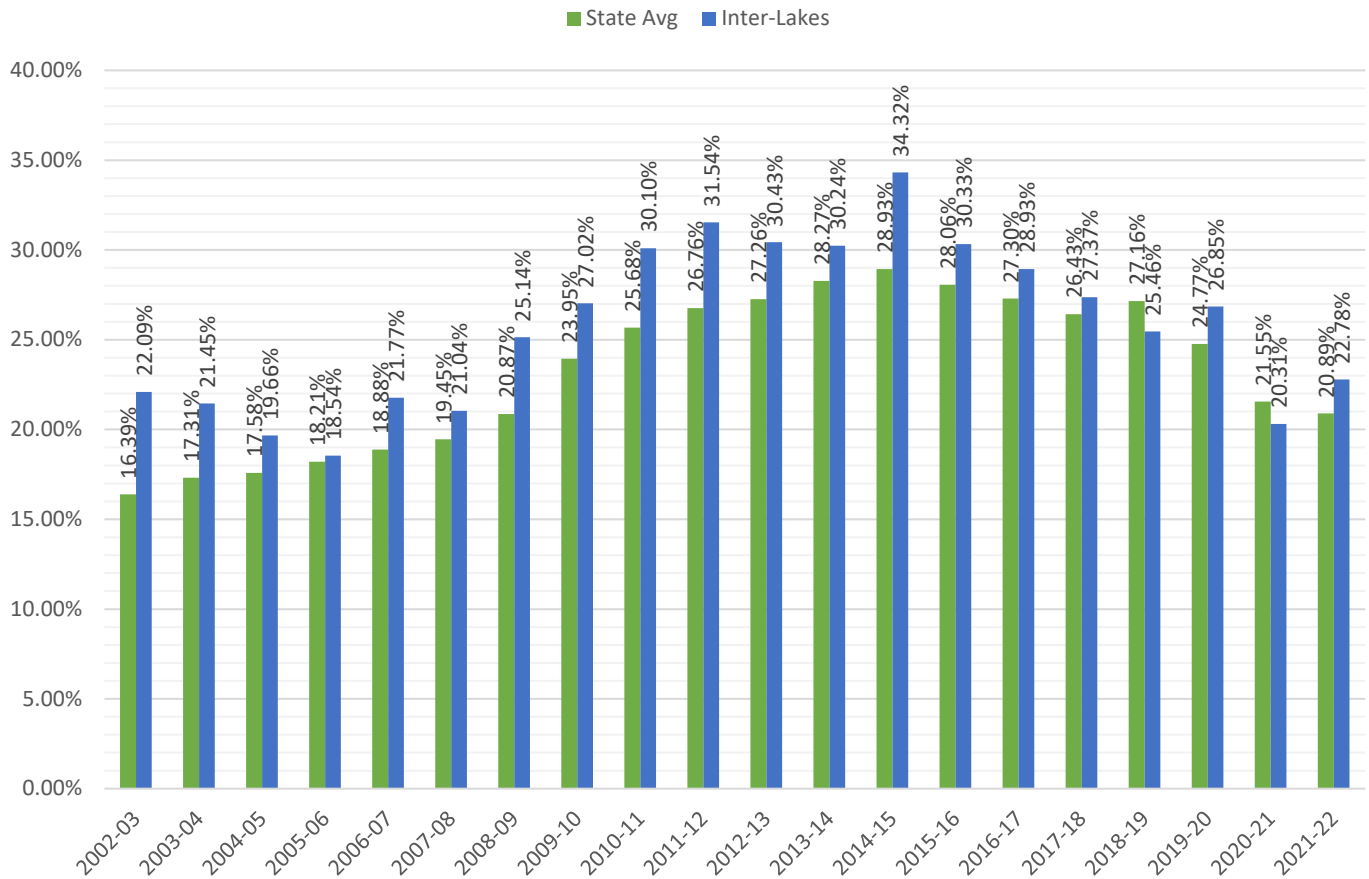
Inter-Lakes School District Enrollment History by School 2006-2021



Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sandwich Central School	64	62	71	79	76	69	60	67	67	80	72	68	78	77	62	76
Inter-Lakes Elementary	356	358	365	369	371	380	367	359	330	339	338	336	471	471	411	425
Inter-Lakes Middle Tier	374	344	324	325	310	321	329	329	334	304	302	299	152	167	156	141
Inter-Lakes High School	447	437	424	389	382	368	360	341	332	335	330	328	325	306	290	293
	1241	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935

Please note that the Middle School was reclassified in 2018 to include only grades 7 & 8 and Inter-Lakes Elementary was reclassified to include grades 5 & 6.

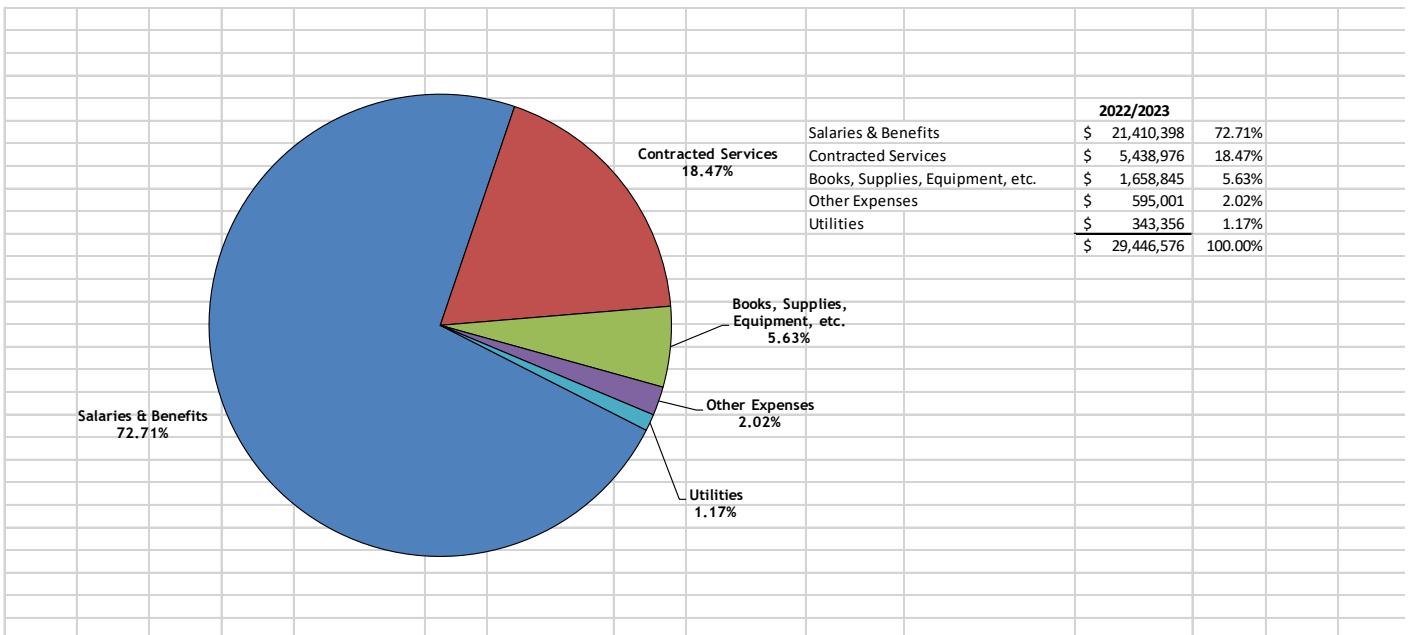
FREE & REDUCED SCHOOL LUNCH ELIGIBILITY COMPARISON STATE AVERAGE TO INTER-LAKES 2002/03 TO 2021/22



SUMMARY COMPARISONS: FUNCTION AND STAFFING 2021/22 TO 2022/23

No.	Account #	DESCRIPTION	Voted 2021/2022	Proposed 2022/2023	\$ Change	% Change	% of Total Budget	2021/22 FTE	2022/23 FTE	FTE Change
1	1100	Regular Education	9,944,093	9,925,348	(18,745)	-0.19%	33.71%			
2		Teachers						78.77	78.10	-0.67
3		Paraeducators						7.95	5.67	-2.28
4	1210	Special Education	4,432,974	4,448,568	15,594	0.35%	15.11%			
5		Teachers						15.50	15.50	0.00
6		Paraeducators						65.08	62.33	-2.75
7		Support						0.50	0.50	0.00
8	1215	Extended School Year	48,147	56,894	8,747	18.17%	0.19%			
9	1260	Bilingual	72,179	73,474	1,295	1.79%	0.25%			
10		Teachers						0.70	0.70	0.00
11	1290	Special Ed. Assigned Coach	8,384	8,384	-	0.00%	0.03%			
12	1300	Vocational	115,000	115,000	-	0.00%	0.39%			
13	1410	Co-Curricular	192,464	225,470	33,006	17.15%	0.77%			
14	1420	Athletics	453,059	551,457	98,398	21.72%	1.87%			
15		Athletic Director						0.60	1.00	0.40
16	1430	Summer School	34,241	49,725	15,484	45.22%	0.17%			
17	2110	Attendance	1	1	-	0.00%	0.00%			
18	2120	Guidance	798,677	870,991	72,314	9.05%	2.96%			
19		Administration						1.00	1.00	0.00
20		Teachers						5.00	5.50	0.50
21	2129	Guidance Registrar	64,238	67,200	2,962	4.61%	0.23%			
22		Support						1.00	1.00	0.00
23	2130	Health	310,669	306,921	(3,748)	-1.21%	1.04%			
24		Nurses						2.00	2.00	0.00
25		Paraeducators						2.04	2.04	0.00
26	2140	Psychological Services	131,697	134,041	2,344	1.78%	0.46%			
		Therapists (Teachers)						1.00	1.00	0.00
27	2150	Speech Services	502,610	474,195	(28,415)	-5.65%	1.61%			
28		Therapists (Teachers)						3.60	3.60	0.00
29		Assistants						1.00	1.00	0.00
30	2160	PT & OT	252,230	258,183	5,953	2.36%	0.88%			
31		Therapists (Teachers)						1.00	1.50	0.50
32		Assistants						0.00	0.00	0.00
33	2210	Technology	992,609	1,051,224	58,615	5.91%	3.57%			
34		Administration						1.00	1.00	0.00
35		Support						2.00	3.33	1.33
36	2212	Instructional Development	496,214	534,556	38,342	7.73%	1.82%			
37		Administration						1.00	1.00	0.00
38		Support						0.58	0.33	-0.25
39	2222	Library	352,939	356,788	3,849	1.09%	1.21%			
40		Teachers						2.00	2.00	0.00
41		Paraeducators						2.48	3.18	0.70
42	2310	School Board Services	163,066	168,077	5,011	3.07%	0.57%			
43	2320	Office of the Superintendent	985,309	1,095,206	109,897	11.15%	3.72%			
44	2410	Office of the Principal	938,871	945,980	7,109	0.76%	3.21%			
45		Principals						2.80	2.80	0.00
46		Assistant Principals						3.00	3.00	0.00
47	2412	Principal Support	421,918	479,367	57,449	13.62%	1.63%			
48		Secretaries (school year)						4.00	3.00	-1.00
49		Secretaries (year round)						3.00	5.00	2.00
50	2590	Auditorium	13,921	13,921	-	0.00%	0.05%			
51	2610	Operation of Plant	1,809,821	1,998,702	188,881	10.44%	6.79%			
52		Administration						1.00	1.00	0.00
53		Custodians						14.00	14.00	0.00
54		Maintenance						2.00	2.00	0.00
		Support						0.00	0.33	0.33
55	2620	Care of Buildings & Equipment	1,310,245	1,247,426	(62,819)	-4.79%	4.24%			
56	2630	Care of Grounds	311,050	304,750	(6,300)	-2.03%	1.03%			
57	2700	Transportation	1,545,339	1,745,483	200,144	12.95%	5.93%			
58	2840	Retirement Incentives	112,128	109,012	(3,116)	-2.78%	0.37%			
59	2850	Retired Employee Expenses	1,199,585	1,162,970	(36,615)	-3.05%	3.95%			
60	2900	Costs to Distribute	64,144	72,262	8,118	12.66%	0.25%			
61	5100	Debt Service	-	-	-	0.00%	0.00%			
62	5220	Federal Funds	200,000	200,000	-	0.00%	0.68%			
63	5221	Food Service	395,000	395,000	-	0.00%	1.34%			
64	5252	Expendable Trust Funds	175,000	-	(175,000)	-100.00%	0.00%			
65		Total	28,847,822	29,446,576	598,754	2.08%	100.00%	225.60	224.42	-1.18

Inter-Lakes School District
Proposed Operating Budget 2022/2023
Comparisons by Object

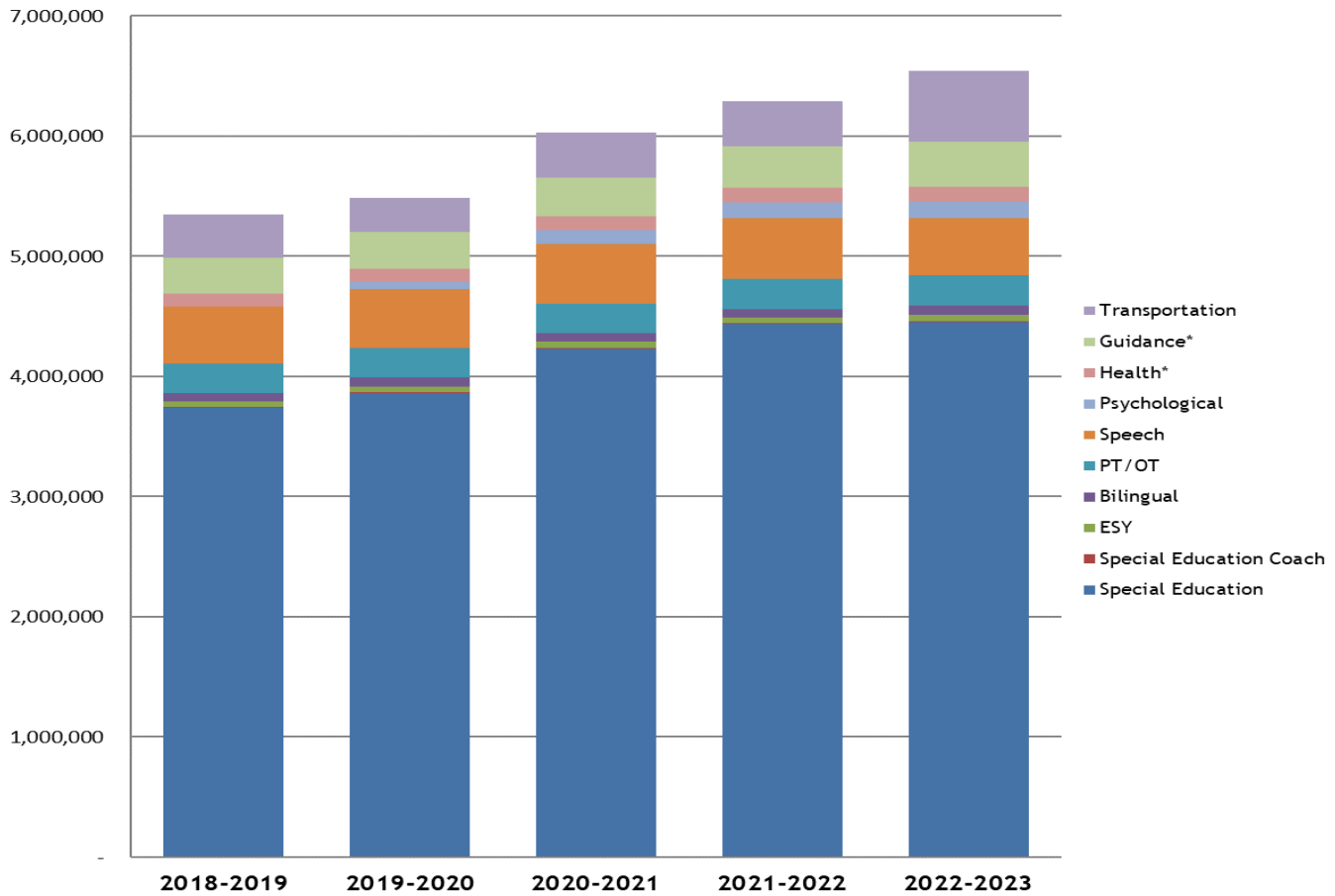


**Comparison by Object
2021/2022 to 2022/2023**

	2021/2022	2022/2023	Increase/(Decrease)	
Salaries & Benefits	\$ 21,150,023	\$ 21,410,398	\$ 260,375	1.23%
Contracted Services	\$ 5,106,848	\$ 5,438,976	\$ 332,128	6.50%
Books, Supplies, Equipment, etc.	\$ 1,566,757	\$ 1,658,845	\$ 92,088	5.88%
Other Expenses	\$ 770,001	\$ 595,001	\$ (175,000)	-22.73%
Utilities	\$ 254,193	\$ 343,356	\$ 89,163	35.08%
	\$ 28,847,822	\$ 29,446,576	\$ 598,754	2.08%

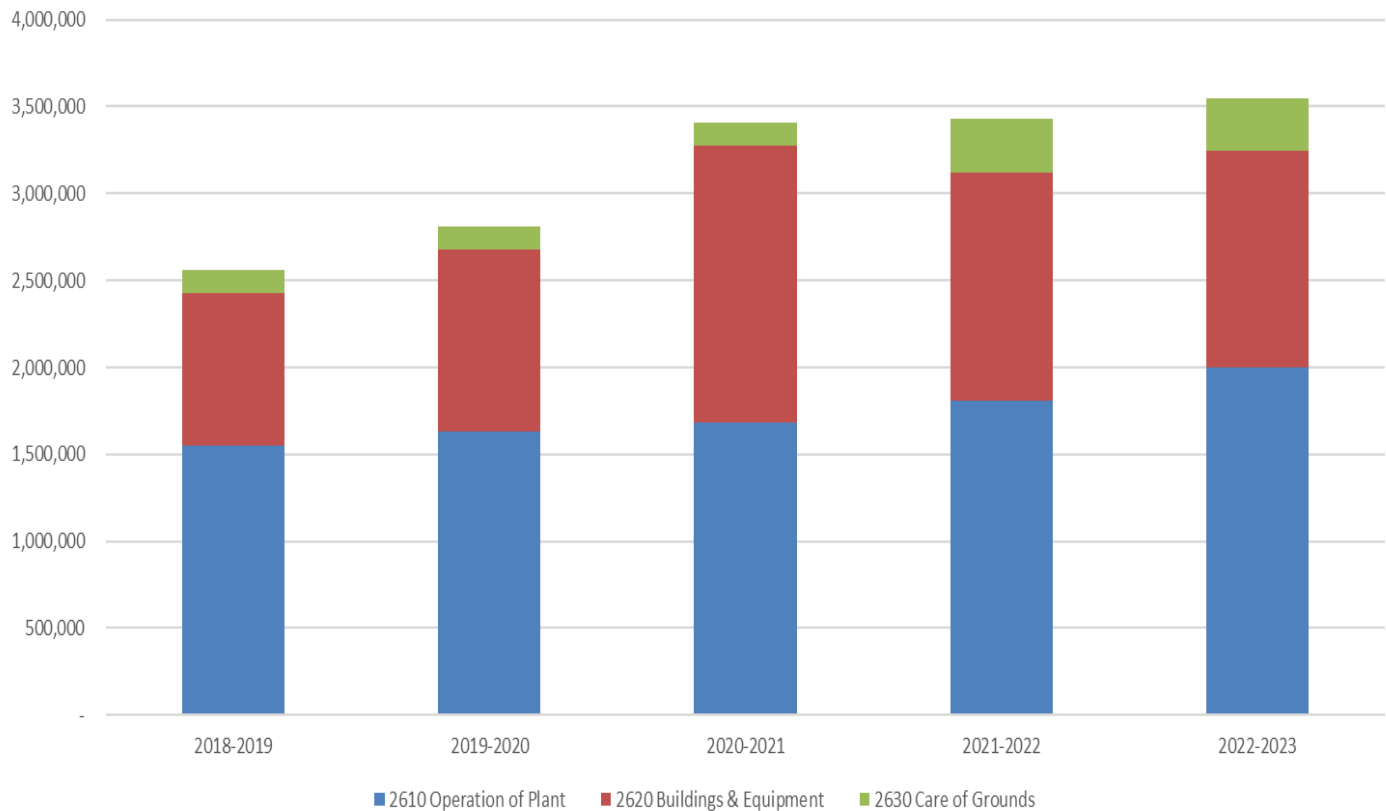
Salaries & Benefits	2021/2022	2022/2023	Increase/(Decrease)	
Salaries	\$ 13,262,879	\$ 13,569,999	\$ 307,120	2.32%
Health & Dental Insurance	\$ 4,237,905	\$ 4,104,248	\$ (133,657)	-3.15%
Life & Long Term Disability Insurance	\$ 25,826	\$ 25,978	\$ 152	0.59%
Retirement	\$ 2,470,604	\$ 2,532,617	\$ 62,013	2.51%
FICA, Workers Comp, Unemployment	\$ 1,089,059	\$ 1,113,806	\$ 24,747	2.27%
Course Reimbursement	\$ 63,750	\$ 63,750	\$ -	0.00%
Sub-Total	\$ 21,150,023	\$ 21,410,398	\$ 260,375	1.23%
Contracted Services	2021/2022	2022/2023	Increase/(Decrease)	
Contracted Services	\$ 1,998,269	\$ 2,059,179	\$ 60,910	3.05%
Repairs & Maintenance	\$ 1,097,139	\$ 1,003,950	\$ (93,189)	-8.49%
Travel	\$ 49,020	\$ 46,578	\$ (2,442)	-4.98%
Professional Development/Conferences	\$ 70,750	\$ 70,750	\$ -	0.00%
Other Purchased Services	\$ 151,331	\$ 143,834	\$ (7,497)	-4.95%
Tuition	\$ 195,000	\$ 369,202	\$ 174,202	89.33%
Transportation	\$ 1,545,339	\$ 1,745,483	\$ 200,144	12.95%
Sub-Total	\$ 5,106,848	\$ 5,438,976	\$ 332,128	6.50%
Books, Supplies, Equipment, etc.	2021/2022	2022/2023	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 684,424	\$ 753,328	\$ 68,904	10.07%
Software	\$ 900	\$ 300	\$ (600)	-66.67%
Equipment, Computers & Capital Software	\$ 818,974	\$ 843,181	\$ 24,207	2.96%
Dues & Fees	\$ 62,459	\$ 62,036	\$ (423)	-0.68%
Sub-Total	\$ 1,566,757	\$ 1,658,845	\$ 92,088	5.88%
Utilities	2021/2022	2022/2023	Increase/(Decrease)	
Electricity/Fuel Oil/Propane/Pellets	\$ 254,193	\$ 343,356	\$ 89,163	35.08%
Sub-Total	\$ 254,193	\$ 343,356	\$ 89,163	35.08%
Other Expenses	2021/2022	2022/2023	Increase/(Decrease)	
Other (Attendance/Debt Services/Federal Funds)	\$ 770,001	\$ 595,001	\$ (175,000)	-22.73%
Sub-Total	\$ 770,001	\$ 595,001	\$ (175,000)	-22.73%
Grand Total	\$ 28,847,822	\$ 29,446,576	\$ 598,754	2.08%

Special Education Cost Comparison 5 Year



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Special Education	3,740,131	3,863,979	4,231,908	4,432,974	4,448,568
Special Education Coach	8,227	8,212	8,184	8,384	8,384
ESY	45,469	45,537	47,044	48,147	56,894
Bilingual	67,925	70,102	69,608	72,179	73,474
PT/OT	241,976	245,993	248,411	252,230	258,183
Speech	474,587	489,906	496,062	502,610	474,195
Psychological	5,076	63,500	119,294	131,697	134,041
Health*	104,246	109,262	112,730	124,268	122,768
Guidance*	300,121	307,573	324,127	345,166	375,276
Transportation	358,811	279,058	372,592	369,658	590,328
<i>Special Education Total</i>	5,346,569	5,483,122	6,029,960	6,287,313	6,542,112
Dollar Increase		\$ 136,553	\$ 546,838	\$ 257,353	\$ 254,799
Percentage Increase		2.55%	9.97%	4.27%	4.05%
Total Budget	\$ 25,865,415	\$ 26,700,788	\$ 28,251,882	\$ 28,847,822	\$ 29,446,576
Special Education % of Total Budget	20.67%	20.54%	21.34%	21.79%	22.22%
* Health & Guidance 40% of total cost is special education related					

Facilities Cost Comparison 5 Year History



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
2610 Operation of Plant	1,549,064	1,632,096	1,679,726	1,809,821	1,998,702
2620 Buildings & Equipment	877,137	1,047,183	1,595,602	1,310,245	1,247,426
2630 Care of Grounds	132,175	129,630	129,900	311,050	304,750
Facilities Total	2,558,376	2,808,909	3,405,228	3,431,116	3,550,878
Dollar Increase		\$ 250,533	\$ 596,319	\$ 25,888	\$ 119,762
Percentage Increase		9.79%	21.23%	0.76%	3.49%
Total Budget	\$ 25,865,415	\$ 26,700,788	\$ 28,251,882	\$ 28,847,822	\$ 29,446,576
Facilities % of Total Budget	9.89%	10.52%	12.05%	11.89%	12.06%

Facilities Capital Improvements & Maintenance Plan				
		Fiscal Year 2022/2023		
	Humiston			Notes
		Grounds	\$ 4,000	
		Main Street Signage	\$ 5,000	
			<u>\$ 9,000</u>	
	SCS			
		Flat Roof Coating	\$ 65,000	
		Cafeteria Tables	\$ 14,500	
			<u>\$ 79,500</u>	
	ILES			
		Carpet/Tile/Abatement	\$ 25,000	
		Site and Accessibility Improvements	\$ 125,000	
			<u>\$ 150,000</u>	
	ILMHS			
		Auditorium Equipment	\$ 5,000	
		Cafeteria Tables Replacement	\$ 12,000	
		Roof (Section 3 Middle Wing).	\$ 178,000	
		Window Treatments	\$ 10,000	
			<u>\$ 205,000</u>	
	District			
		Unanticipated Repairs	\$ 65,000	Discussion
		Synthetic Field Replacement (Original install summer 2007)	\$ -	Expendable Trust \$500,000
		Track Surface Respray BSS100 (Original install summer 2007)	\$ -	Expendable Trust \$147,000
			<u>\$ 65,000</u>	
		Grand Total	\$ 508,500	

Estimated Revenue Information									Estimated
Inter-Lakes School District									
Budget Worksheet 2022-2023									
					2020-2021		2021-2022		Operating Budget
					MS 24 Revised		MS 24 Revised		2022-2023
					Revenues		Revenues		Estimated Budget
									Revenues
General Fund Revenue									
Unreserved Fund Balance (Fiscal Year End)					333,580		240,361		250,000
Retained Fund Balance To Be Used					0		300,000		506,793
Amounts Voted from Fund Balance					0		175,000		0
Revenue From State Sources									
403230	Special Education Aid				30,616		22,571		50,000
403210	Building Aid				106,779		115,064		0
403242	Vocational Aid				5,000		5,000		5,000
Revenue From Federal Sources									
404580	Medicaid				75,000		75,000		65,000
404590	Retirees Drug Subsidy				40,000		40,000		40,000
Local Revenue Other Than Taxes									
	Tuition				13,000		0		0
	Earnings on Investments				2,000		2,000		2,000
	Student Activities				2,000		2,000		2,000
	Auditorium Rent				0		5,000		5,000
	Other Rent (SAU & LRPC)				11,172		12,000		12,000
	Other Local Sources				500		500		500
Total General Fund Revenues					619,647		994,496		938,293
Transfer from Expendable Trust Fund					0		0		0
Federal Fund Revenue									
	Other Federal/State Grants				200,000		200,000		200,000
Food Service Revenue									
	Child Nutrition/Hot Lunch Program				395,000		395,000		395,000
Total School Revenue & Credits					1,214,647		1,589,496		1,533,293
District Appropriation					28,251,882		28,847,822		29,446,576
District Assessment					27,037,235		27,258,326		27,913,283
Less Federal Forest Sandwich					-8,293		-7,259		-7,259
Less State Grant Meredith					0		0		0
Less Kindergarten Center Harbor					0		0		0
Less Kindergarten Meredith					0		0		0
Less Kindergarten Sandwich					0		0		0
Net Assessment to Apportion					27,028,942		27,251,067		27,906,024
					Increase \$		222,125		654,957
					Increase %		0.82%		2.40%
									\$506,793.00
									Retained From FY21

Proposed Appropriations	29,446,576					
Estimated Revenues (no federal forest)	1,533,293					
Amount to be Apportioned	27,913,283					
	ADM 19/20		DOE			
Town	ADM %		Equal Val 2020	Eval %		
Center Harbor	97.06	0.099097	577,268,010	0.163639		
Meredith	746.21	0.761874	2,446,491,365	0.693510		
Sandwich	136.17	0.139028	503,937,120	0.142852		
	979.44	1.000000	3,527,696,495	1.000000		
Tax Assessment for 2022/2023				27,913,283		
To Apportion:				\$27,913,283		
		Combined	2022/2023	2021/2022	Apportionment	Apportionment
Apportionment Rate		Percentage	Apportionment	Apportionment	Increase %	Increase \$
Center Harbor		0.131368	3,666,916	3,468,548	5.7190%	198,368
Meredith		0.727692	20,312,269	20,016,808	1.4761%	295,461
Sandwich		0.140940	3,934,099	3,772,970	4.2706%	161,129
		1.000000	27,913,283	27,258,326	2.4028%	654,957
Estimated Net Assessment 2022						
	Rate	Apportionment	Forest Land	Sub Assessment		
Center Harbor	0.131368	3,666,916	-	3,666,916		
Meredith	0.727692	20,312,269	-	20,312,269		
Sandwich	0.140940	3,934,099	7,259	3,926,840		
	1.000000	27,913,283	7,259	27,906,024		
	Estimated 2022/2023 Assessment DRA Formula	Actual 21/22 Net Assessment	Change \$ Net Assessment	Change % Net Assessment		
Center Harbor	3,666,916	3,468,532	198,384	5.72%		
Meredith	20,312,269	20,016,707	295,562	1.48%		
Sandwich	3,926,840	3,765,828	161,012	4.28%		
	27,906,024	27,251,067	654,957			
	Net Assessed Valuation 2021	Estimated Tax Impact				
Center Harbor	440,920,291	\$0.4499				
Meredith	2,330,415,957	\$0.1268				
Sandwich	451,791,070	\$0.3564				
	3,223,127,318	\$0.9331				

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?									
Total Operating Budget Appropriation Increase				\$	598,754				
Total Operating Revenue Decrease				\$	56,203				
Combined Net Assessment Increase				\$	654,957				
Estimated Tax Impacts									
				Warrant #		Center Harbor	Meredith	Sandwich	Total
Net Assessment Increase(Decrease) of Operating Budget				\$	654,957	\$0.4499	\$0.1268	\$0.3564	\$0.9331
				\$	654,957	\$0.4499	\$0.1268	\$0.3564	\$0.9331
For every \$100,000 of assessed valuation your taxes will increase (decrease) by:									
				Center Harbor		\$44.99			
				Meredith		\$12.68			
				Sandwich		\$35.64			
For example a house assessed at \$250,000 would see an increase(decrease) of:									
				Center Harbor		\$112.48			
				Meredith		\$31.71			
				Sandwich		\$89.10			
For example a house assessed at \$500,000 would see an increase(decrease) of:									
				Center Harbor		\$224.97			
				Meredith		\$63.41			
				Sandwich		\$178.19			

**Inter-Lakes School District
Master Budget 2022/2023**

No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
1	1100 Regular Education						
2	112 Teachers' Salaries	6,075,646	6,028,630	6,094,231	6,133,626	39,395	0.65%
3	114 Paraeducators' Salaries	190,157	92,338	197,161	131,360	(65,801)	-33.37%
4	121 Substitutes' Salaries	160,000	234,851	165,000	165,000	-	0.00%
5	122 Tutors' Salaries	9,500	9,550	9,500	9,500	-	0.00%
6	123 Activities Salaries	36,487	11,373	36,487	33,997	(2,490)	-6.82%
7	211 Health Insurance	1,255,994	1,118,846	1,261,900	1,265,080	3,180	0.25%
8	212 Dental Insurance	92,822	86,567	92,172	89,258	(2,914)	-3.16%
9	213 Life Insurance	10,386	8,419	7,318	7,213	(105)	-1.43%
10	214 Long Term Disability Insurance	-	-	-	-	-	0.00%
11	215 Health Reimbursement Account	3,360	4,235	4,440	3,720	(720)	-16.22%
12	216 ILSSA Flex Med	1,000	1,235	1,000	-	(1,000)	-100.00%
13	220 FICA	497,727	475,293	498,998	497,370	(1,628)	-0.33%
14	231 Employee Retirement	21,274	13,159	27,762	16,535	(11,227)	-40.44%
15	232 Teacher Retirement	1,075,395	1,078,446	1,261,335	1,272,145	10,810	0.86%
16	250 Unemployment Compensation	-	-	-	-	-	0.00%
17	260 Workers Compensation	-	-	-	-	-	0.00%
18	330 Contracted Services	85,668	32,547	93,064	91,762	(1,302)	-1.40%
19	430 Repairs & Maintenance Services	3,400	1,300	2,900	4,350	1,450	50.00%
20	561 Tuition Other LEAs In State	-	-	-	-	-	0.00%
21	585 Mileage Reimbursements	174	-	174	174	-	0.00%
22	610 Supplies	129,298	73,339	97,451	97,015	(436)	-0.45%
23	611 AV Supplies	1,675	118	1,125	200	(925)	-82.22%
24	640 Books & Printed Material	52,713	36,685	49,413	55,867	6,454	13.06%
25	644 Electronic Information Access	-	99	-	-	-	0.00%
26	650 Software	-	-	-	-	-	0.00%
27	731 Added Equipment	7,261	8,520	23,123	20,254	(2,869)	-12.41%
28	734 New Computers	-	-	-	-	-	0.00%
29	735 Replacement Equipment	28,268	20,035	19,429	30,497	11,068	56.97%
30	750 Capital Software	-	-	-	-	-	0.00%
31	810 Dues & Fees	110	60	110	425	315	286.36%
32							
33	Total 1100 Regular Education	9,738,315	9,335,645	9,944,093	9,925,348	(18,745)	-0.19%

**Inter-Lakes School District
Master Budget 2022/2023**

No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
34							
35	1210 Special Education						
36	112 Teachers' Salaries	1,116,353	1,066,040	1,147,575	1,150,024	2,449	0.21%
37	114 Paraeducators' Salaries	1,552,952	1,480,080	1,624,887	1,555,470	(69,417)	-4.27%
38	115 Clerical/Office Support	15,867	18,293	16,650	17,483	833	5.00%
39	122 Tutors' Salaries	22,800	9,094	22,800	22,800	-	0.00%
40	123 Temp/Part Time Salary	-	300	-	-	-	0.00%
41	124 Salary Pool	-	-	-	-	-	0.00%
42	211 Health Insurance	539,230	463,843	649,618	571,068	(78,550)	-12.09%
43	212 Dental Insurance	17,331	14,684	16,184	17,187	1,003	6.20%
44	213 Life Insurance	1,467	1,481	1,485	1,467	(18)	-1.21%
45	215 Health Reimbursement Account	-	-	-	-	-	0.00%
46	216 ILSSA Flex Med	15,500	7,139	12,500	9,500	(3,000)	-24.00%
47	220 FICA	213,479	188,715	220,093	214,689	(5,404)	-2.46%
48	231 Employee Retirement	171,998	163,699	228,518	218,699	(9,819)	-4.30%
49	232 Teacher Retirement	198,712	190,868	241,220	241,735	515	0.21%
50	250 Unemployment Compensation	-	-	-	-	-	0.00%
51	260 Workers' Compensation	-	-	-	-	-	0.00%
52	321 Consulting Services	5,000	-	5,000	5,000	-	0.00%
53	330 Contracted Services	202,225	49,212	152,450	145,250	(7,200)	-4.72%
54	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
55	500 Medicaid Services	5,500	9,541	5,500	5,500	-	0.00%
56	561 Tuition - Public	-	52,285	-	20,000	20,000	0.00%
57	564/569 Tuition - Non-Public	135,000	54,081	80,000	234,202	154,202	192.75%
58	585 Mileage Reimbursements	500	35	500	500	-	0.00%
59	610 Supplies	6,376	2,486	6,376	6,376	-	0.00%
60	611 AV Supplies	-	-	-	-	-	0.00%
61	640 Books & Printed Material	1,618	1,503	1,618	1,618	-	0.00%
62	644 Electronic Information Access	-	-	-	-	-	0.00%
63	650 Software	-	-	-	-	-	0.00%
64	731 Added Equipment	10,000	2,488	-	10,000	10,000	#DIV/0!
65	734 New Computers	-	-	-	-	-	0.00%
66	735 Replacement Equipment	-	-	-	-	-	0.00%
67	738 Replacement Computers	-	-	-	-	-	0.00%
68	810 Dues & Fees	-	-	-	-	-	0.00%
69							
70	Total 1210 Special Education	4,231,908	3,775,867	4,432,974	4,448,568	15,594	0.35%

**Inter-Lakes School District
Master Budget 2022/2023**

No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
71							
72	1215 Special Education Extended School Year						
73	112 Teachers' Salaries	22,000	46,126	22,000	28,800	6,800	30.91%
74	114 Paraeducators' Salaries	13,630	19,183	13,630	11,886	(1,744)	-12.80%
75	220 FICA	2,726	4,926	2,726	3,112	386	14.16%
76	231 Employee Retirement	1,522	1,952	1,916	1,671	(245)	-12.79%
77	232 Teacher Retirement	3,916	7,541	4,625	7,725	3,100	67.03%
78	250 Unemployment Compensation	-	-	-	-	-	0.00%
79	260 Workers' Compensation	-	-	-	-	-	0.00%
80	330 Contracted Services	2,650	-	2,650	3,100	450	16.98%
81	610 Supplies	600	119	600	600	-	0.00%
82							
83	Total 1215 Extended School Year	47,044	79,847	48,147	56,894	8,747	18.17%
84							
85	1260 Bilingual						
86	112 Teacher's Salary	50,569	50,369	51,243	52,119	876	1.71%
87	123 Activities Salaries	-	-	-	-	-	0.00%
88	211 Health Insurance	5,224	4,743	5,300	5,472	172	3.25%
89	212 Dental Insurance	355	336	355	350	(5)	-1.41%
90	213 Life Insurance	90	102	90	90	-	0.00%
91	215 Health Reimbursement Account	-	-	-	-	-	0.00%
92	220 FICA	3,869	3,734	3,920	3,988	68	1.73%
93	232 Teacher Retirement	9,001	8,966	10,771	10,955	184	1.71%
94	250 Unemployment Compensation	-	-	-	-	-	0.00%
95	260 Workers' Compensation	-	-	-	-	-	0.00%
96	330 Contracted Services	-	-	-	-	-	0.00%
97	585 Mileage Reimbursements	-	-			-	0.00%
98	610 Supplies	100	83	100	100	-	0.00%
99	640 Books & Printed Material	400	250	400	400	-	0.00%
100	644 Electronic Information Access	-	-	-	-	-	0.00%
101	650 Software	-	-	-	-	-	0.00%
102							
103	Total 1260 Bilingual	69,608	68,583	72,179	73,474	1,295	1.79%

**Inter-Lakes School District
Master Budget 2022/2023**

No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
104							
105	1290 Special Ed. Assigned Coach						
106	112 Coaches Salaries	-	-	-	-	-	0.00%
107	114 Paraeducators' Salaries	6,888	-	6,888	6,888	-	0.00%
108	220 FICA	527	-	527	527	-	0.00%
109	231 Employee Retirement	769	-	969	969	-	0.00%
110	232 Teacher Retirement	-	-	-	-	-	0.00%
111	250 Unemployment Compensation	-	-	-	-	-	0.00%
112	260 Workers' Compensation	-	-	-	-	-	0.00%
113							
114	Total 1290 Special Ed. Assigned Coach	8,184	-	8,384	8,384	-	0.00%
115							
116	1300 Vocational Education						
117	561 Tuition	125,000	114,387	115,000	115,000	-	0.00%
118							
119	Total 1300 Vocational Education	125,000	114,387	115,000	115,000	-	0.00%
120							
121	1410 Co-Curricular Activities						
122	123 Activities Salaries	109,504	69,296	109,317	135,575	26,258	24.02%
123	220 FICA	9,591	5,301	8,363	10,372	2,009	24.02%
124	231 Employee Retirement	-	1,065	-	-	-	0.00%
125	232 Teacher Retirement	15,861	8,974	22,978	28,497	5,519	24.02%
126	250 Unemployment Compensation	-	-	-	-	-	0.00%
127	260 Workers' Compensation	-	-	-	-	-	0.00%
128	330 Contracted Services	18,583	18,746	20,183	20,183	-	0.00%
129	430 Repairs & Maintenance Services	650	-	1,000	1,500	500	50.00%
130	550 Printing	-	-	-	-	-	0.00%
131	585 Mileage Reimbursements	1,200	-	1,600	1,600	-	0.00%
132	610 Supplies	11,700	5,779	11,700	11,300	(400)	-3.42%
133	640 Books & Printed Material	700	-	700	600	(100)	-14.29%
134	650 Software	900	-	900	-	(900)	-100.00%
135	731 Added Equipment	834	-	834	834	-	0.00%
136	735 Replacement Equipment	300	-	300	300	-	0.00%
137	810 Dues & Fees	8,739	1,430	14,589	14,709	120	0.82%
138							
139	Total 1410 Co-Curricular Activities	178,562	110,591	192,464	225,470	33,006	17.15%

**Inter-Lakes School District
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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
140							
141	1420 Athletics						
142	112 Athletic Director Salary	55,846	56,143	56,927	94,930	38,003	66.76%
143	122 Officials	-	4,546	-	-	-	0.00%
144	123 Coaching Salaries	151,160	137,769	159,159	169,689	10,530	6.62%
145	124 Salary Pool	-	-	-	-	-	0.00%
146	211 Health Insurance	10,246	10,356	10,395	17,887	7,492	72.07%
147	212 Dental Insurance	585	614	585	960	375	64.10%
148	213 Life Insurance	54	61	54	90	36	66.67%
149	215 Health Reimbursement Account	-	-	-	-	-	0.00%
150	220 FICA	15,836	14,986	17,034	20,243	3,209	18.84%
151	231 Employee Retirement	-	1,560	-	-	-	0.00%
152	232 Teacher Retirement	15,597	15,208	37,450	57,035	19,585	52.30%
153	250 Unemployment Compensation	-	-	-	-	-	0.00%
154	260 Workers' Compensation	-	-	-	-	-	0.00%
155	330 Contracted Services	112,912	81,760	114,672	117,833	3,161	2.76%
156	581 Conference and Travel	-	-	-	2,250	2,250	0.00%
157	585 Mileage Reimbursements	2,200	437	2,200	1,900	(300)	-13.64%
158	610 Supplies	16,250	14,326	16,250	19,250	3,000	18.46%
159	640 Books & Printed Material	18	-	18	-	(18)	-100.00%
160	731 Added Equipment	-	-	-	-	-	0.00%
161	735 Replacement Equipment	15,920	12,576	22,818	30,543	7,725	33.85%
162	810 Dues & Fees	15,497	6,144	15,497	18,847	3,350	21.62%
163							
164	Total 1420 Athletics	412,121	356,486	453,059	551,457	98,398	21.72%
165							
166	1430 Summer School						
167	112 Teachers' Salaries	21,760	41,196	21,760	28,800	7,040	32.35%
168	114 Paraeducators' Salaries	4,800	10,075	4,800	10,080	5,280	110.00%
169	220 FICA	2,032	3,922	2,032	2,974	942	46.36%
170	231 Employee Retirement	536	1,106	675	1,417	742	109.93%
171	232 Teacher Retirement	3,873	6,162	4,574	6,054	1,480	32.36%
172	250 Unemployment Compensation	-	-	-	-	-	0.00%
173	260 Workers' Compensation	-	-	-	-	-	0.00%
174	610 Supplies	400	306	400	400	-	0.00%
175							
176	Total 1430 Summer School	33,401	62,767	34,241	49,725	15,484	45.22%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
177							
178	2110 Attendance						
179	Attendance	1	-	1	1	-	0.00%
180							
181	Total 2110 Attendance	1	-	1	1	-	0.00%
182							
183	2120 Guidance Services						
184	111 Director's Salary	89,155	88,653	90,337	94,797	4,460	4.94%
185	112 Counselors' Salaries	393,063	393,386	405,227	458,444	53,217	13.13%
186	123 Temp/Part Time Salary	6,240	2,330	6,240	6,240	-	0.00%
187	124 Salary Pool	-	-	-	-	-	0.00%
188	211 Health Insurance	97,218	97,988	110,953	114,549	3,596	3.24%
189	212 Dental Insurance	7,413	8,004	8,598	8,473	(125)	-1.45%
190	213 Life Insurance	1,221	1,549	1,721	1,765	44	2.56%
191	214 Long Term Disability Insurance	366	411	377	384	7	1.86%
192	215 Health Reimbursement Account	-	-	-	-	-	0.00%
193	220 FICA	37,557	35,842	38,579	43,030	4,451	11.54%
194	232 Teacher Retirement	87,037	86,187	105,584	109,501	3,917	3.71%
195	250 Unemployment Compensation	-	-	-	-	-	0.00%
196	260 Workers' Compensation	-	-	-	-	-	0.00%
197	330 Contracted Services	22,820	16,146	22,820	25,271	2,451	10.74%
198	581 Conferences/Travel	2,250	-	3,000	3,000	-	0.00%
199	585 Mileage Reimbursements	600	260	600	350	(250)	-41.67%
200	610 Supplies	3,130	920	3,130	3,855	725	23.16%
201	611 AV Supplies	-	-	-	-	-	0.00%
202	640 Books & Printed Material	1,235	715	907	932	25	2.76%
203	731 Added Equipment	-	-	-	-	-	0.00%
204	735 Replacement Equipment	-	-	-	-	-	0.00%
205	810 Dues & Fees	604	181	604	400	(204)	-33.77%
206							
207	Total 2120 Guidance Services	749,909	732,572	798,677	870,991	72,314	9.05%

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208							
209	2129 Guidance Registrar						
210	115 Registrar's Salary	41,600	42,200	43,643	45,820	2,177	4.99%
211	124 Salary Pool	-	-	-	-	-	0.00%
212	211 Health Insurance	9,669	9,335	9,811	10,129	318	3.24%
213	212 Dental Insurance	492	494	492	485	(7)	-1.42%
214	213 Life Insurance	18	20	18	18	-	0.00%
215	220 FICA	3,182	3,181	3,338	3,505	167	5.00%
216	231 Employee Retirement	4,647	4,751	6,136	6,443	307	5.00%
217	250 Unemployment Compensation	-	-	-	-	-	0.00%
218	260 Workers' Compensation	-	-	-	-	-	0.00%
219	581 Conferences/Travel	800	-	800	800	-	0.00%
220							
221	Total 2129 Guidance Secretarial	60,408	59,981	64,238	67,200	2,962	4.61%
222							
223	2130 Health Services						
224	112 Nurses' Salaries	150,857	197,495	154,896	157,396	2,500	1.61%
225	114 Paraeducators' Salaries	40,669	46,841	46,075	49,069	2,994	6.50%
226	211 Health Insurance	30,392	31,355	36,739	31,739	(5,000)	-13.61%
227	212 Dental Insurance	1,950	2,094	1,950	1,920	(30)	-1.54%
228	213 Life Insurance	180	281	180	180	-	0.00%
229	216 ILSSA Flex Med	-	-	-	-	-	0.00%
230	220 FICA	14,807	18,187	15,527	15,948	421	2.71%
231	231 Employee Retirement	4,542	5,232	6,478	6,899	421	6.50%
232	232 Teacher Retirement	26,853	35,153	32,559	33,085	526	1.62%
233	250 Unemployment Compensation	-	-	-	-	-	0.00%
234	260 Workers' Compensation	-	-	-	-	-	0.00%
235	330 Contracted Services	1,150	610	1,150	1,150	-	0.00%
236	430 Repairs & Maintenance Services	150	-	150	150	-	0.00%
237	585 Mileage Reimbursements	235	210	235	245	10	4.26%
238	610 Supplies	8,040	17,067	8,190	7,740	(450)	-5.49%
239	640 Books & Printed Material	100	30	100	100	-	0.00%
240	731 Added Equipment	-	-	-	-	-	0.00%
241	735 Replacement Equipment	1,600	1,506	6,140	1,000	(5,140)	-83.71%
242	810 Dues & Fees	300	300	300	300	-	0.00%
243							
244	Total 2130 Health Services	281,825	356,361	310,669	306,921	(3,748)	-1.21%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
245							
246	2140 Psychological Services						
247	112 Teachers' Salaries	74,342	85,057	83,314	84,674	1,360	1.63%
248	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
249	211 Health Insurance	20,149	16,471	18,884	19,497	613	3.25%
250	212 Dental Insurance	1,693	1,219	1,334	1,314	(20)	-1.50%
251	213 Life Insurance	90	204	180	180	-	0.00%
252	220 FICA	5,687	6,200	6,373	6,478	105	1.65%
253	232 Teacher Retirement	13,233	15,140	17,512	17,798	286	1.63%
254	250 Unemployment Compensation	-	-	-	-	-	0.00%
255	260 Workers' Compensation	-	-	-	-	-	0.00%
256	330 Contracted Services	-	-	-	-	-	0.00%
257	585 Mileage Reimbursements	600	-	600	600	-	0.00%
258	610 Supplies	3,500	1,477	3,500	3,500	-	0.00%
259	650 Software	-	-	-	-	-	0.00%
260							
261	Total 2140 Psychological Services	119,294	125,768	131,697	134,041	2,344	1.78%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
262							
263	2150 Speech Services						
264	112 Teachers' Salaries	240,328	271,168	279,258	266,321	(12,937)	-4.63%
265	114 Paraeducators' Salaries	65,208	34,346	33,916	34,564	648	1.91%
266	211 Health Insurance	102,836	78,745	87,965	76,812	(11,153)	-12.68%
267	212 Dental Insurance	6,969	6,025	6,328	5,070	(1,258)	-19.88%
268	213 Life Insurance	306	411	378	378	-	0.00%
269	215 Health Reimbursement Account	600	-	960	600	(360)	-37.50%
270	220 FICA	23,373	21,925	23,957	23,018	(939)	-3.92%
271	231 Employee Retirement	7,284	3,836	4,768	4,860	92	1.93%
272	232 Teacher Retirement	42,778	48,268	58,700	55,981	(2,719)	-4.63%
273	250 Unemployment Compensation	-	-	-	-	-	0.00%
274	260 Workers' Compensation	-	-	-	-	-	0.00%
275	330 Contracted Services	2,000	-	2,000	2,000	-	0.00%
276	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
277	585 Mileage Reimbursements	500	639	500	500	-	0.00%
278	610 Supplies	1,100	515	1,100	1,744	644	58.55%
279	611 AV Supplies	-	-	-	-	-	0.00%
280	640 Books & Printed Material	100	-	100	437	337	337.00%
281	644 Electronic Information Access	-	-	-	-	-	0.00%
282	650 Software	-	-	-	300	300	0.00%
283	731 Added Equipment	500	-	500	930	430	86.00%
284	734 New Computer Equipment	1,680	-	1,680	180	(1,500)	-89.29%
285	735 Replacement Equipment	500	-	500	500	-	0.00%
286	738 Replacement Computers	-	-	-	-	-	0.00%
287							
288	Total 2150 Speech Services	496,062	465,878	502,610	474,195	(28,415)	-5.65%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
289							
290	2160 Occupational & Physical Therapy Services						
291	112 OTR Salary	73,703	74,173	74,953	113,767	38,814	51.78%
292	114 COTA Salary	-	-	-	-	-	0.00%
293	124 Salary Pool	-	-	-	-	-	0.00%
294	211 Health Insurance	16,258	14,958	16,495	25,974	9,479	57.47%
295	212 Dental Insurance	1,693	1,622	1,693	2,147	454	26.82%
296	213 Life Insurance	90	102	90	180	90	100.00%
297	215 Health Reimbursement Account	600	1,500	600	600	-	0.00%
298	220 FICA	5,638	5,508	5,734	8,703	2,969	51.78%
299	231 Employee Retirement	-	-	-	-	-	0.00%
300	232 Teacher Retirement	13,119	13,203	15,755	23,914	8,159	51.79%
301	250 Unemployment Compensation	-	-	-	-	-	0.00%
302	260 Workers' Compensation	-	-	-	-	-	0.00%
303	310 Consulting Services	-	-	-	-	-	0.00%
304	330 Contracted Services	135,710	117,824	135,710	80,000	(55,710)	-41.05%
305	581 Conference and Travel	-	-	-	-	-	0.00%
306	582 Non-Bargaining Prof. Development	-	-	-	-	-	0.00%
307	585 Mileage Reimbursements	-	-	-	-	-	0.00%
308	610 Supplies	1,500	515	1,100	2,448	1,348	122.55%
309	611 AV Supplies	-	-	-	-	-	0.00%
310	640 Books & Printed Material	100	-	100	100	-	0.00%
311	731 Added Equipment	-	-	-	-	-	0.00%
312	735 Replacement Equipment	-	-	-	350	350	0.00%
313	738 Replacement Computers	-	-	-	-	-	0.00%
314							
315	Total 2160 OT & PT Services	248,411	229,405	252,230	258,183	5,953	2.36%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
316							
317	2210 Technology Services						
318	111 Technology Director	101,345	101,141	93,846	98,441	4,595	4.90%
319	112 Technology Technicians' Salaries	102,818	102,818	107,867	156,940	49,073	45.49%
320	115 Clerical/Office Support	-	-	-	14,545	14,545	
321	123 Temp/Part Time Salary	10,000	-	15,000	12,500	(2,500)	-16.67%
322	124 Salary Pool	-	-	-	-	-	0.00%
323	130 Overtime	-	-	-	-	-	0.00%
324	211 Health Insurance	75,545	70,017	77,211	77,343	132	0.17%
325	212 Dental Insurance	5,127	4,913	5,127	5,845	718	14.00%
326	213 Life Insurance	626	143	1,126	1,150	24	2.13%
327	214 Long Term Disability Insurance	410	469	399	399	-	0.00%
328	220 FICA	16,422	14,847	16,655	20,726	4,071	24.44%
329	231 Employee Retirement	23,978	22,782	29,907	38,092	8,185	27.37%
330	232 Teacher Retirement	-	-	-	-	-	0.00%
331	250 Unemployment Compensation	-	-	-	-	-	0.00%
332	260 Workers' Compensation	-	-	-	-	-	0.00%
333	290 Course Reimbursement	-	-	-	-	-	0.00%
334	330 Contracted Services	7,500	3,468	7,500	14,500	7,000	93.33%
335	331 Contracted Services - Copiers	61,750	48,330	50,000	50,000	-	0.00%
336	430 Repairs & Maintenance Services	15,000	6,604	15,000	15,000	-	0.00%
337	442 Copier Leases	35,600	34,493	35,600	36,000	400	1.12%
338	532 Data Communications	34,000	44,891	49,740	37,740	(12,000)	-24.13%
339	581 Conferences/Travel/Prof. Development	3,750	1,358	3,750	3,750	-	0.00%
340	585 Mileage Reimbursements	500	94	500	500	-	0.00%
341	610 Supplies	12,500	15,184	12,500	12,500	-	0.00%
342	644 Electronic Information Access	161,459	177,365	170,756	184,756	14,000	8.20%
343	650 Non-Capital Software	-	-	-	-	-	0.00%
344	731 Added Equipment	-	1,632	-	-	-	0.00%
345	734 Technology Leases	290,000	326,704	287,300	228,932	(58,368)	-20.32%
346	735 Replacement Equipment	12,300	9,561	12,300	41,000	28,700	233.33%
347	738 Replacement Computers	-	-	-	-	-	0.00%
348	750 Capital Software	-	-	-	-	-	0.00%
349	810 Dues & Fees	525	390	525	565	40	7.62%
350							
351	Total 2210 Technology Services	971,155	987,204	992,609	1,051,224	58,615	5.91%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
352							
353	2212 Instructional & Curriculum Development						
354	111 Coordinator's Salary	92,500	92,096	93,846	103,500	9,654	10.29%
355	112 Staff Salaries	48,000	33,183	48,000	48,000	-	0.00%
356	114 Paraeducators' Salaries	18,330	9,040	18,330	12,000	(6,330)	-34.53%
357	115 Clerical/Office Support	17,117	17,536	17,956	14,546	(3,410)	-18.99%
358	124 Salary Pool	-	-	-	-	-	0.00%
359	211 Health Insurance	5,512	5,306	5,592	12,519	6,927	123.87%
360	212 Dental Insurance	-	-	-	310	310	0.00%
361	213 Life Insurance	590	102	1,090	1,096	6	0.55%
362	214 Long Term Disability Insurance	380	427	391	399	8	2.05%
363	220 FICA	13,881	12,021	14,055	14,062	7	0.05%
364	231 Employee Retirement	2,047	1,000	2,577	3,732	1,155	44.82%
365	232 Teacher Retirement	25,098	22,158	30,027	32,057	2,030	6.76%
366	250 Unemployment Compensation	-	-	-	-	-	0.00%
367	260 Workers' Compensation	-	-	-	-	-	0.00%
368	290 Course Reimbursement	48,750	97,717	48,750	48,750	-	0.00%
369	291 ILSSA Course Reimbursement	15,000	31,732	15,000	15,000	-	0.00%
370	322 Professional Services for Program Improvements	-	-	45,000	45,000	-	0.00%
371	330 Contracted Services	55,000	33,142	55,000	55,000	-	0.00%
372	331 In-Service	5,000	319	5,000	5,000	-	0.00%
373	581 Conferences/Travel	2,250	-	2,250	2,250	-	0.00%
374	583 Professional Development ILEA	51,250	14,257	51,250	51,250	-	0.00%
375	584 Professional Development ILSSA	19,500	4,011	19,500	19,500	-	0.00%
376	585 Mileage Reimbursements	2,000	251	2,000	2,000	-	0.00%
377	586 Mileage Reimbursements ILSSA	-	252	-	-	-	0.00%
378	587 Mileage Reimbursements ILEA	-	586	-	-	-	0.00%
379	610 Supplies	15,000	2,821	15,000	29,460	14,460	96.40%
380	611 AV Supplies	-	-	-	-	-	0.00%
381	640 Books & Printed Material	94,865	87,984	4,000	19,000	15,000	375.00%
382	644 Electronic Information Access	-	-	-	-	-	0.00%
383	650 Software	-	-	-	-	-	0.00%
384	731 Added Equipment	32,300	27,822	-	-	-	-
385	735 Replacement Equipment	-	-	-	-	-	0.00%
386	810 Dues & Fees	1,600	112	1,600	125	(1,475)	-92.19%
387							
388	Total 2212 Instructional & Curriculum Development	565,970	493,875	496,214	534,556	38,342	7.73%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
389							
390	2222 School Library Services						
391	112 Library Salaries	158,841	152,828	154,044	153,945	(99)	-0.06%
392	114 Paraeducators' Salaries	57,830	60,953	62,049	78,242	16,193	26.10%
393	211 Health Insurance	48,801	45,806	49,433	33,047	(16,386)	-33.15%
394	212 Dental Insurance	3,386	3,314	3,386	1,667	(1,719)	-50.77%
395	213 Life Insurance	180	102	180	180	-	0.00%
396	215 Health Reimbursement Account	-	-	-	-	-	0.00%
397	216 ILSSA Flex Med	1,000	734	1,000	1,250	250	25.00%
398	220 FICA	17,003	15,607	16,959	18,195	1,236	7.29%
399	231 Employee Retirement	5,221	5,571	7,108	7,274	166	2.34%
400	232 Teachers Retirement	28,274	27,203	32,380	32,097	(283)	-0.87%
401	250 Unemployment Compensation	-	-	-	-	-	0.00%
402	260 Workers' Compensation	-	-	-	-	-	0.00%
403	330 Contracted Services	-	-	-	-	-	0.00%
404	430 Contracted Repairs	500	-	500	500	-	0.00%
405	585 Mileage Reimbursements	-	-	-	25	25	0.00%
406	610 Supplies	4,280	3,096	4,440	4,440	-	0.00%
407	611 AV Supplies	1,700	1,187	1,700	1,900	200	11.76%
408	640 Books & Printed Material	17,000	17,466	17,000	18,400	1,400	8.24%
409	644 Electronic Information Access	-	-	-	-	-	0.00%
410	731 Added Equipment	-	-	-	760	760	0.00%
411	734 New Computer Equipment	-	-	-	-	-	0.00%
412	735 Replacement Equipment	2,050	-	2,050	4,101	2,051	100.05%
413	810 Dues & Fees	710	149	710	765	55	7.75%
414							
415	Total 2222 School Library Services	346,776	334,016	352,939	356,788	3,849	1.09%

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416							
417	2310 School Board Services						
418	118 Treasurer's Salaries	1,500	1,500	1,500	1,500	-	0.00%
419	119 School Board Salaries	10,800	10,800	10,800	10,800	-	0.00%
420	122/123 Clerk/District Officers Salary	200	418	200	200	-	0.00%
421	220 FICA	957	973	957	957	-	0.00%
422	231 Employee Retirement	-	34	-	-	-	0.00%
423	260 Workers Compensation	-	-	-	-	-	0.00%
424	313 Staff Management Services	-	-	-	-	-	0.00%
425	321 Professional Service for Instruction	5,000	2,646	5,000	5,000	-	0.00%
426	330 Contracted Services	6,760	30,986	6,760	6,760	-	0.00%
427	2317.320 Audit	20,250	20,650	20,250	31,750	11,500	56.79%
428	2318.318 Legal	75,000	30,045	37,507	25,000	(12,507)	-33.35%
429	331 District Meeting	1,500	-	1,500	1,500	-	0.00%
430	319 Negotiations	-	-	-	-	-	0.00%
431	520 Insurance	45,368	45,368	50,451	56,469	6,018	11.93%
432	521 Student Accident Insurance	-	-	-	-	-	0.00%
433	540 Advertising	4,200	7,827	4,200	4,200	-	0.00%
434	550 Printing	3,000	1,650	3,000	3,000	-	0.00%
435	581 Conferences/Travel	500	2,555	500	500	-	0.00%
436	610 Supplies	10,000	17,286	10,000	10,000	-	0.00%
437	810 Dues & Fees	10,441	8,093	10,441	10,441	-	0.00%
438							
439	Total 2310 School Board Services	195,476	180,831	163,066	168,077	5,011	3.07%
440							
441	2320 Office of the Superintendent - SAU Services						
442	330 Contracted Services	889,857	889,857	985,309	1,095,206	109,897	11.15%
443							
444	Total 2320 Superintendent SAU Services	889,857	889,857	985,309	1,095,206	109,897	11.15%

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Master Budget 2022/2023**

No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
445							
446	2410 Office of the Principal						
447	111 Principals' Salaries	276,943	279,357	281,916	297,028	15,112	5.36%
448	112 Assistant Principals' Salaries	264,565	254,763	260,341	260,483	142	0.05%
449	121 Substitutes' Salaries	1,500	6,750	1,500	1,500	-	0.00%
450	123 Temp/Part Time Salary	3,000	-	3,000	3,000	-	0.00%
451	124 Salary Pool	-	-	-	-	-	0.00%
452	211 Health Insurance	93,576	62,369	69,373	75,117	5,744	8.28%
453	212 Dental Insurance	8,551	7,119	7,494	6,124	(1,370)	-18.28%
454	213 Life Insurance	3,522	1,392	6,522	6,522	-	0.00%
455	214 Long Term Disability Insurance	2,311	2,469	2,332	2,360	28	1.20%
456	220 FICA	41,992	42,078	43,125	43,976	851	1.97%
457	231 Employee Retirement	-	-	-	-	-	0.00%
458	232 Teachers Retirement	97,706	96,392	116,146	118,724	2,578	2.22%
459	250 Unemployment Compensation	-	-	-	-	-	0.00%
460	260 Workers' Compensation	-	-	-	-	-	0.00%
461	330 Contracted Services	86,921	71,330	73,600	67,100	(6,500)	-8.83%
462	430 Contracted Repairs	750	-	750	750	-	0.00%
463	442 Equipment Rental	1,088	984	2,088	2,088	-	0.00%
464	534 Postage	7,325	3,246	7,325	6,325	(1,000)	-13.65%
465	550 Printing	11,115	1,956	11,115	8,600	(2,515)	-22.63%
466	581 Conferences/Travel	15,750	(1,081)	15,750	13,523	(2,227)	-14.14%
467	585 Mileage Reimbursements	5,361	56	5,361	3,111	(2,250)	-41.97%
468	610 Supplies	10,900	9,500	11,600	11,600	-	0.00%
469	611 AV Supplies	200	-	200	200	-	0.00%
470	640 Books & Printed Material	586	72	250	790	540	216.00%
471	731 Added Equipment	-	-	-	-	-	0.00%
472	735 Replacement Equipment	1,000	650	1,000	1,600	600	60.00%
473	810 Dues & Fees	18,083	10,428	18,083	15,459	(2,624)	-14.51%
474							
475	Total 2410 Office of the Principal	952,745	849,830	938,871	945,980	7,109	0.76%

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
476							
477	2412 Principal Support						
478	115 Secretaries Salaries	251,858	238,925	250,433	307,308	56,875	22.71%
479	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
480	124 Salary Pool	-	-	-	-	-	0.00%
481	211 Health Insurance	127,785	97,915	106,346	95,598	(10,748)	-10.11%
482	212 Dental Insurance	7,083	5,982	6,138	4,734	(1,404)	-22.87%
483	213 Life Insurance	126	142	126	144	18	14.29%
484	215 Health Reimbursement Account	-	-	-	-	-	0.00%
485	220 FICA	19,710	18,347	20,013	24,725	4,712	23.54%
486	231 Employee Retirement	28,133	26,897	35,212	43,208	7,996	22.71%
487	250 Unemployment Compensation	-	-	-	-	-	0.00%
488	260 Workers' Compensation	-	-	-	-	-	0.00%
489	581 Conferences/Travel	3,650	15	3,650	3,650	-	0.00%
490	731 Added Equipment	-	-	-	-	-	0.00%
491							
492	Total 2412 Principal Support	438,345	388,223	421,918	479,367	57,449	13.62%
493							
494	2590 Auditorium						
495	111 Director's Salary	-	-	-	-	-	0.00%
496	123 Technician's Salary	5,500	-	5,500	5,500	-	0.00%
497	220 FICA	421	-	421	421	-	0.00%
498	231 Employee Retirement	-	-	-	-	-	0.00%
499	250 Unemployment Compensation	-	-	-	-	-	0.00%
500	260 Workers' Compensation	-	-	-	-	-	0.00%
501	330 Contracted Services	-	-	-	-	-	0.00%
502	610 Supplies	3,000	304	3,000	3,000	-	0.00%
503	731 Added Equipment	-	7,284	-	-	-	0.00%
504	735 Replacement Equipment	5,000	3,643	5,000	5,000	-	0.00%
505							
506	Total 2590 Auditorium	13,921	11,231	13,921	13,921	-	0.00%
507							

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
508	2610 Operation of Plant						
509	111 Facilities Director	92,500	92,096	93,846	103,500	9,654	10.29%
510	115 Clerical/Office Support	-	-	-	14,545	14,545	
511	116 Custodian Salaries	408,160	434,522	491,832	525,266	33,434	6.80%
512	117 Maintenance Salaries	128,489	135,707	136,056	142,868	6,812	5.01%
513	121 Summer/Substitutes	38,000	895	-	-	-	
514	124 Salary Pool	-	-	-	-	-	0.00%
515	130 Overtime	50,000	24,521	50,000	50,000	-	0.00%
516	211 Health Insurance	293,132	273,228	330,545	323,399	(7,146)	-2.16%
517	212 Dental Insurance	16,485	15,778	17,924	17,034	(890)	-4.97%
518	213 Life Insurance	842	396	1,378	1,384	6	0.44%
519	214 Long Term Disability Insurance	380	427	391	399	8	2.05%
520	215 Health Reimbursement Account	600	-	1,500	1,500	-	0.00%
521	220 FICA	54,898	51,147	58,862	64,044	5,182	8.80%
522	231 Employee Retirement	79,015	76,210	108,644	117,707	9,063	8.34%
523	232 Teacher Retirement	-	-	-	-	-	0.00%
524	250 Unemployment Compensation	-	-	-	-	-	0.00%
525	260 Workers' Compensation	-	-	-	-	-	0.00%
526	330 Contracted Services	7,600	14,514	8,000	9,250	1,250	15.63%
527	411 Water and Sewer	18,700	12,108	18,700	28,500	9,800	52.41%
528	421 Disposal Services	53,900	28,681	38,300	43,300	5,000	13.05%
529	430 Repairs & Maintenance Services	10,600	1,489	12,100	12,100	-	0.00%
530	531 Telephone	20,000	17,789	20,000	22,000	2,000	10.00%
531	532 Information Access Fees	-	-	-	-	-	0.00%
532	585 Conferences/Travel	2,550	194	2,550	2,550	-	0.00%
533	610 Supplies	150,000	153,182	165,000	175,000	10,000	6.06%
534	622 Electricity	110,192	129,907	110,192	130,214	20,022	18.17%
535	623 Propane	7,000	29,358	33,235	51,975	18,740	56.39%
536	624 Fuel Oil	65,713	65,751	41,608	87,142	45,534	109.44%
537	629 Pellet Fuel	70,970	44,999	69,158	74,025	4,867	7.04%
538	644 Electronic Information Access	-	-	-	-	-	0.00%
539	650 Software	-	-	-	-	-	0.00%
540	731 Added Equipment	-	-	-	-	-	0.00%
541	735 Replacement Equipment	-	-	-	1,000	1,000	0.00%
542	810 Dues & Fees	-	-	-	-	-	0.00%
543							
544	Total 2610 Operation of Plant	1,679,726	1,602,899	1,809,821	1,998,702	188,881	10.44%
545							

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No.	Function/Description	VOTED 2020/2021	ACTUAL 2020/2021	VOTED 2021/2022	PROPOSED 2022/2023	\$ Increase/ (Decrease) 2022/2023	% Change to Voted 21/22
546	2620 Buildings & Equipment						
547	330 Contracted Services	114,854	128,962	120,094	123,314	3,220	2.68%
548	331 Other Contracted Services	40,900	36,945	8,500	13,000	4,500	52.94%
549	430 Contracted Repairs	134,900	100,685	117,700	130,800	13,100	11.13%
550	431 Maintenance Contracts	-	-	-	-	-	0.00%
551	442 Rental Equipment	2,750	6,808	2,000	4,550	2,550	127.50%
552	448 LED Lighting Lease	4,500	4,490	4,500	4,500	-	0.00%
553	449 Honeywell Lease	549,818	549,810	563,351	569,362	6,011	1.07%
554	585 Mileage Reimbursements	2,500	1,245	2,500	2,800	300	12.00%
555	610 Supplies	55,000	52,874	60,000	63,000	3,000	5.00%
556	626 Gasoline	980	775	1,100	1,200	100	9.09%
557	731 Added Equipment	64,300	105,920	31,000	30,400	(600)	-1.94%
558	735 Replacement Equipment	625,100	637,698	399,500	304,500	(95,000)	-23.78%
559	810 Dues & Fees	-	108	-	-	-	0.00%
560							
561	Total 2620 Buildings & Equipment	1,595,602	1,626,320	1,310,245	1,247,426	(62,819)	-4.79%
562							
563	2630 Care of Grounds						
564	330 Contracted Services	18,550	38,878	19,550	20,250	700	3.58%
565	422 Snow Plowing	42,000	40,254	45,300	50,000	4,700	10.38%
566	424 Lawn Care	41,000	41,309	56,400	66,400	10,000	17.73%
567	429 Other Cleaning Services	4,900	-	4,400	4,400	-	0.00%
568	430 Repairs & Maintenance Services	12,450	4,964	176,400	29,700	(146,700)	-83.16%
569	450 Construction - Special Projects	-	-	-	-	-	0.00%
570	610 Supplies	5,500	2,361	3,500	3,500	-	0.00%
571	731 Added Equipment	-	-	-	-	-	0.00%
572	735 Replacement Equipment	5,500	2,600	5,500	130,500	125,000	2272.73%
573							
574	Total 2630 Care & Upkeep of Grounds	129,900	130,366	311,050	304,750	(6,300)	-2.03%
575							

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576	2700 Transportation						
577	2721.519 Regular Education Transportation	938,747	894,061	966,484	935,367	(31,117)	-3.22%
578	2722.519 Special Education Transportation	372,592	327,402	369,658	590,328	220,670	59.70%
579	2723.519 Vocational Mid-Day Run	68,343	62,605	60,000	72,203	12,203	20.34%
580	2724.519 Athletic Transportation	74,600	35,511	63,662	66,208	2,546	4.00%
581	2725.519 Field Trips & Co-Curricular	46,473	6,483	42,267	47,652	5,385	12.74%
582	2727.519 Homeless	29,268	631	29,268	13,725	(15,543)	-53.11%
583	2728.519 Summer School	14,301	21,222	14,000	20,000	6,000	42.86%
584							
585	Total 2700 Transportation	1,544,324	1,347,915	1,545,339	1,745,483	200,144	12.95%
586							
587	2840 Retirement Incentives						
588	111 Administrative Salaries	-	-	-	-	-	0.00%
589	112 Professional Salaries	70,049	70,049	87,143	84,723	(2,420)	-2.78%
590	220 FICA	5,358	5,358	6,667	6,481	(186)	-2.79%
591	232 Teacher Retirement	12,469	12,469	18,318	17,808	(510)	-2.78%
592	260 Workers' Compensation	-	-	-	-	-	0.00%
593							
594	Total 2840 Retirement Incentives	87,876	87,876	112,128	109,012	(3,116)	-2.78%
595							
596	2850 Retired Employee Expenses						
597	211 Retiree Health Insurance	1,185,571	1,053,268	1,199,585	1,162,970	(36,615)	-3.05%
598	215 Self Insurance	-	-	-	-	-	0.00%
599							
600	Total 2850 Retired Employee Expenses	1,185,571	1,053,268	1,199,585	1,162,970	(36,615)	-3.05%
601							

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602	2900 Costs to Distribute						
603	215 Health Reimbursement Account	6,000	6,782	-	6,000	6,000	
604	250 Unemployment Compensation	6,633	-	6,633	5,415	(1,218)	-18.36%
605	260 Workers' Compensation	51,952	44,170	57,511	60,847	3,336	5.80%
606							
607	Total 2900 Costs to Distribute	64,585	50,952	64,144	72,262	8,118	12.66%
608							
609	5100 Debt Services						
610	830 Interest	-	-	-	-	-	0.00%
611	910 Principal	-	-	-	-	-	0.00%
612							
613	Total 5100 Debt Services	-	-	-	-	-	0.00%
614							
615	5252 Expendable Trust Transfer						
616	930 Transfer to Expendable Trust	195,000	195,000	175,000	-	(175,000)	-100.00%
617							
618	Total 5252 Expendable Trust Transfer	195,000	195,000	175,000	-	(175,000)	-100.00%
619							
620	Total General Fund	27,656,882	26,103,801	28,252,822	28,851,576	598,754	2.12%
621							
622	5220 Federal Funds						
623	930 Federal Grants	200,000	-	200,000	200,000	-	0.00%
624	5221 Food Service Fund						
625	930 Food Service Fund	395,000	-	395,000	395,000	-	0.00%
626							
627	Total Appropriations	28,251,882	26,103,801	28,847,822	29,446,576	598,754	2.08%