



Inter-Lakes School District

Inter-Lakes School District Budget Overview

Annual School District Meeting Thursday, March 9, 2023, 6:00 pm
Inter-Lakes Community Auditorium

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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 article is for the cost items relative to the collective bargaining agreement reached between the Inter-Lakes School Board and the Inter-Lakes Education Association, Teachers. This is a 3-year agreement. |
| Article 4 | This article allows a special district meeting if Article 3 fails. |
| Article 5 | This is the general operating budget article. |
| Article 6 | This article seeks to add \$250,000, 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 7 | This article allows any other business to be conducted that may legally come before the meeting. |

Inter-Lakes Cooperative School District

Warrant for 2023

The State of New Hampshire

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 THURSDAY, MARCH 9, 2023, 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 school district will vote to approve the cost items included in the collective bargaining agreement reached between the Inter-Lakes Cooperative School District and the Inter-Lakes Education Association which calls for the following increases in salaries and benefits at the current staffing level:

	Estimated Increase
Year 2023-2024	\$ 566,332
Year 2024-2025	\$ 496,645
Year 2025-2026	\$ 443,730

and further to raise and appropriate \$566,332 for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

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

Article 4. To see if the school district, if WARRANT ARTICLE 3 is defeated, authorize the governing body to call one special meeting, at its option, to address WARRANT ARTICLE 3 cost items only?

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

Article 5. To see if the District will vote to raise and appropriate the amount of \$30,666,251 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 6. To see if the District will vote to raise and appropriate up to \$250,000 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, 2023 unreserved fund balance for transfer on July 1, 2023, with no amount to be raised by taxation?

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

Article 7. To transact any other business that may legally come before the meeting.

Overview of Warrant Article 3: Collective Bargaining Agreement Inter-Lakes School Board and Inter-Lakes Education Association

The Association currently represents 117 people or 113.73 FTE (Full Time Equivalent). These positions include classroom teachers, special education teachers, guidance counselors, speech language pathologists, occupational therapists, school psychologists, media generalists, and school nurses.

Cost Items

Wages

The salary schedule was increased as follows:

- **Year 1** **4.00% on base** **Off Step Adjustment: \$3,500**
- **Year 2** **3.75% on base** **Off Step Adjustment: \$3,000**
- **Year 3** **3.5% on base** **Off Step Adjustment: \$2,600**

The increases on base, steps, and off step adjustments equal average increases of:

- **Year 1** **5.16% or \$3,680**
- **Year 2** **4.41% or \$3,292**
- **Year 3** **3.77% or \$2,941**

The proposed salary schedules may be found on page 6.

Overnight Field Trips

Individuals covered by this agreement who participate in district or building specific whole grade level curriculum-based overnight field experiences will receive a stipend of \$100 for each overnight of the field experience (ex., covered individuals participating in a Monday-Wednesday trip, i.e., three-day trip with two overnights, would receive a \$200 stipend).

It is estimated that there are six (6) overnight field trips that meet the criteria described above. These trips are estimated to involve a total of forty-one (41) staff members covered by this Collective Bargaining Agreement.

Overall Cost Summary

Cost	Year 1	Year 2	Year 3	Total
Salary	\$ 555,130	\$496,645	\$ 443,730	\$ 1,495,505
Overnight Field Trips	\$ 11,202			\$ 11,202
Total	\$ 566,332	\$496,645	\$ 443,730	\$ 1,506,707

Voted Budget 22/23	\$ 29,616,576
Year 1 of agreement impact on bottom line of proposed budget for 2023/2024	1.91%

Appendix A
2023-2024 Inter-Lakes Salary Schedule

Step	BA	BA+15	MA	MA+15	MA+30	MA+45
1	45,588	48,547	51,506	52,983	54,588	56,347
2	48,547	51,506	54,464	55,942	57,546	59,306
3	51,506	54,464	57,423	58,900	60,505	62,265
4	54,464	57,423	60,382	61,859	63,464	65,223
5	57,423	60,382	63,341	64,818	66,422	68,182
6	60,382	63,341	66,299	67,776	69,381	71,141
7	63,340	66,299	69,258	70,735	72,340	74,099
8	66,299	69,258	72,217	73,694	75,298	77,058
9	69,258	72,217	75,175	76,652	78,257	80,017
10	72,216	75,175	78,134	79,611	81,216	82,975

Off Step = \$3,500.

Appendix B
2024-2025 Inter-Lakes Salary Schedule

Step	BA	BA+15	MA	MA+15	MA+30	MA+45
1	47,298	50,368	53,437	54,970	56,635	58,460
2	50,368	53,437	56,507	58,039	59,704	61,530
3	53,437	56,507	59,577	61,109	62,774	64,600
4	56,507	59,577	62,646	64,179	65,843	67,669
5	59,577	62,646	65,716	67,248	68,913	70,739
6	62,646	65,716	68,785	70,318	71,983	73,808
7	65,716	68,785	71,855	73,388	75,052	76,878
8	68,785	71,855	74,925	76,457	78,122	79,948
9	71,855	74,925	77,994	79,527	81,192	83,017
10	74,925	77,994	81,064	82,596	84,261	86,087

Off Step = \$3,000.

Appendix C
2025-2026 Inter-Lakes Salary Schedule

Step	BA	BA+15	MA	MA+15	MA+30	MA+45
1	48,953	52,130	55,308	56,894	58,617	60,506
2	52,130	55,308	58,485	60,071	61,794	63,683
3	55,308	58,485	61,662	63,248	64,971	66,861
4	58,485	61,662	64,839	66,425	68,148	70,038
5	61,662	64,839	68,016	69,602	71,325	73,215
6	64,839	68,016	71,193	72,779	74,502	76,392
7	68,016	71,193	74,370	75,956	77,679	79,569
8	71,193	74,370	77,547	79,133	80,856	82,746
9	74,370	77,547	80,724	82,310	84,033	85,923
10	77,547	80,724	83,901	85,487	87,210	89,100

Off Step = \$2,600.

Highlights of Proposed Contract

Health Insurance

- Health insurance and cost sharing did not change. However, if the Blue Choice plan is eliminated, the parties agreed to reopen the contract solely to address the change.

Co-Curricular Salary Schedule

- Throughout the life of the contract, salaries for Level I – Level VI will be the same. See attached Co-Curricular Salary Schedule.

Appendix D
Co-Curricular Salary Schedule

Level/Description				Salary 2023/2024 – 2025/2026
Level I				\$4,811
Varsity Football, Varsity Basketball, High School Theatre				
Level II				\$4,182
Varsity Baseball, JV Football, JV Basketball, Varsity Cross Country, Varsity Ski Coach Alpine and Nordic, Varsity Soccer, Varsity Softball, Varsity Track, Varsity Volleyball, Varsity Lacrosse, Interact Club, Varsity Tennis				
Level III				\$3,344
JV Baseball, Varsity Golf, High School Math Team, MHS Student Media Broadcast Director, JV Soccer, JV Softball, JV Volleyball, FIRST Robotics Coach, LEGO Robotics Coach, M/HS Yearbook, M/HS Band, M/HS Chorus				
Level IV				\$2,506
MS Baseball, MS Basketball, Freshman Basketball, MS Cross Country, Destination Imagination Team, MS Drama Coach, Outing Club, MS Ski Coach Alpine and Nordic, MS Soccer, MS Softball, MS Track, Freshman Volleyball, MS Volleyball, Senior Class Advisor, HS Assistant Coaches				
Level V				1,877
MS Assistant Coaches, Running Club, Elementary Band, Elementary & SCS Chorus, Junior Class Advisor, FBLA Advisor, National Honor Society, High School Student Council Advisor				
Level VI				\$1,458
Art Club, Elementary Drama Club, Freshman-Sophomore Class Advisors, Math Clubs, Middle School Student Council, SCS Student Council, Student Council 5/6, Destination Imagination Coordinator, International Club, FIRST Robotics Coordinator, LEGO Robotics Coordinator, Flag Squad, Unified Sports, Weightlifting Club, Blue Wave Broadcasters, ESports Club Advisor				

The following levels will be assigned for the positions listed below when there are two (2) advisors or one (1) advisor:

Position	2 Advisors	1 Advisor
Freshman Class Advisor	Level VI	Level V
Sophomore Class Advisor	Level VI	Level V
Junior Class Advisor	Level V	Level IV
Senior Class Advisor	Level IV	Level III
Middle School Student Council Advisor	Level VI	Level V
ILES Student Council 5/6 Advisor	Level VI	Level V
Senior High Student Council Advisor	Level V	Level IV
National Honor Society Advisor	Level V	Level VI
FBLA Advisor	Level V	Level VI

Per section 13.4, the Co-Curricular Salary Schedule Committee annually reviews the placement and descriptions of the Co-Curricular Salary Schedule, which may result in adjustments.

INTER-LAKES SCHOOL DISTRICT 2023/2024 BUDGET OVERVIEW

The general fund operational budget presented \$30,666,251 has an increase of \$1,049,675 or 3.54% over the 2022/2023 voted budget of \$29,616,576.

- ❖ **Health & Dental Insurance:** The health insurance GMR (Guaranteed Maximum Rate) for 2023/2024 is an increase of 7.1%. The GMR for 2022/2023 was 7.1% and the actual rate increase was 7.1%. The dental insurance for 2023/2024 has a GMR of 1.5%. Retiree health insurance has increased by \$243,464 or 20.93% from the previous year. The amount proposed retiree health for the 2023/2024 school year is \$1,404,434. This benefit supports one hundred eighty-five (185) retirees and/or retiree spouses/dependents. The total health and dental insurance increase for 2023/2024 is \$560,512 or an increase of 13.66%. This increase is due to the increase in the rate as well as subscription changes. The School Board anticipates using \$77,300 in the Health Insurance Expendable Trust as revenue to offset the health insurance increase.
- ❖ **New Hampshire Retirement:** New Hampshire Retirement for Teachers for 2023/2024 has decreased from 21.02% to 19.64% and for Employees from 14.06% to 13.53%.
- ❖ **Regular Education:** Regular Education reflects a decrease of \$252,124 or a decrease of 2.54% from 2022/2023. The proposed FTE's (Full Time Teaching Equivalents) for 2023/2024 is 75.70 FTE versus 78.10 FTE voted for 2022/2023. This represents a decrease of 2.4 FTEs for 2023/2024. This reduction is through natural attrition. In June 2022, there was a late retirement of 1.0 FTE and a low incoming kindergarten enrollment; as a result, this position was not hired for 2022/2023. Additionally, in spring 2022, there was a resignation in Health and Family and Consumer Science; as a result, 0.4 FTE was dispersed as micro-assignments to existing staff for the 2022/2023 school year. At the end of the current school year, there are four (4) planned retirements. One (1.0) FTE from a retirement is proposed to be filled internally. This will reduce the number of classrooms at ILES from currently twenty-five (25) classrooms to twenty-four (24) classrooms.
Also, notable in Regular Education is an increase of \$48,600 plus associated fixed costs in two areas: Tutors' Salaries and Activities Salaries. These funds are to support twenty-one (21) Elementary and Middle/High Team Leaders for the two (2) new Principal Advisory Councils.
- ❖ **Special Education Extended School Year & Summer School:** Both of these areas are budgeted based on the actual costs from summer 2022. Special Education Extended School Year is increased by \$31,406 from the voted budget for 2022/2023 of \$56,894 or a 55.2% increase. Summer School is increased by \$17,763 from voted budget 2022/2023 of \$49,725 or a 35.72% increase.
- ❖ **Athletics:** As Middle School Football prepares to enter year four (4), the financial responsibility for the program is shifted to the School District, which is approximately a \$12,000 increase for 2023/2024. Also included in the Athletics budget is \$5,000 to support a new recognition program – Inter-Lakes Athletic Hall of Fame.

- ❖ **Guidance Services:** Proposed is \$125,000 to continue to support the partnership with Growing Roots. This partnership provides access to licensed mental health services for students. There are a total of twenty-five (25) seats available with half of the seats available for families with health insurance coverage and the remaining half funded through the School District. This service has become an essential component in our ability to effectively address mental health concerns for our student body. The School District was able to start this partnership with the use of carryover funds from the 2021/2022 school year, which were approved by the School Board.
- ❖ **Technology Services:** The driver of the Technology budget is the replacement and management of access points. The replacement access points are budgeted at \$110,000. It is anticipated that the School District will receive \$66,000 in revenue through E-rate funds to offset this expense. Additionally, proposed is shifting access point management to a purchased service in the amount of \$40,968.
- ❖ **Facilities:**

Operation of Plant: Electricity cost is increased by \$57,186 or an increase of 43.92%, fuel oil cost is increased by \$35,718 or 40.99%, and pellet fuel cost is increased by \$9,450 or an increase of 12.77%.

Buildings & Equipment/Care of Grounds: There is \$648,000 of funds budgeted to support the Capital Improvements & Maintenance Plan. Most significant for these projects is Roof Section 10 at ILES (grade 5/6 wing) in the amount of \$312,000. Four (4) projects totaling \$381,000 from the Capital Improvements & Maintenance Plan are recommended to be deferred. The proposed deferred projects are: Humiston Building Parking Lot Replacement; Sandwich Central School Painting of Multipurpose Room; Inter-Lakes Elementary School Parking Lot & Sidewalk Repairs; and District Upper Utility Field Improvements.

Honeywell Lease is on year seven (7) of thirteen (13) of Phase II and refinance of Phase I, and lease amendment payment six (6) of twelve (12). Honeywell leases total \$575,553 of the proposed 2023/2024 budget.
- ❖ **Transportation:** Most significant in this area is the increase from two (2) daily trips to the Huot Technical Center to three (3) trips to the Huot Technical Center. The additional trip provides greater access to programming at the Huot Technical Center for high school students. The additional trip was supported during the 2022/2023 school year through carryover funds approved by the School Board. The increase in vocational transportation is \$83,139. Other increases in this area are primarily based on contractual yearly increases. The total increase to transportation is \$114,765 or an increase of 6.57%. The School District is in year two (2) of a three (3) year extension with First Student.
- ❖ **Retirement:** There are three (3) teacher retirements budgeted at \$165,975, which is an increase of \$56,963 over the previous year. Two (2) retirements were included in the voted budget for 2022/2023.
- ❖ **Non-Bargaining Salaries:** Non-bargaining salaries are budgeted at a 5% increase.

- ❖ **Collective Bargaining Agreements:** In 2023/2024 the Inter-Lakes School Board and Inter-Lakes Support Staff Association Agreement will be in year three (3) of a three (3) year contract. The CBA between the Inter-Lakes School Board and Inter-Lakes Education Association will be a separate warrant article for consideration, as a result, there are no raises factored into the proposed budget for positions covered by this CBA. Additional information on the proposed CBA can be found on pages 5-10.

Expendable Trust Balances –Balances as of July 1, 2022

Facilities Expendable Trust – \$184,954

Special Education Expendable Trust – \$311,444

Health Insurance Expendable Trust – \$75,472

Multifunction School Activity Bus Expendable Trust – \$41,472

Playground Expendable Trust – \$55

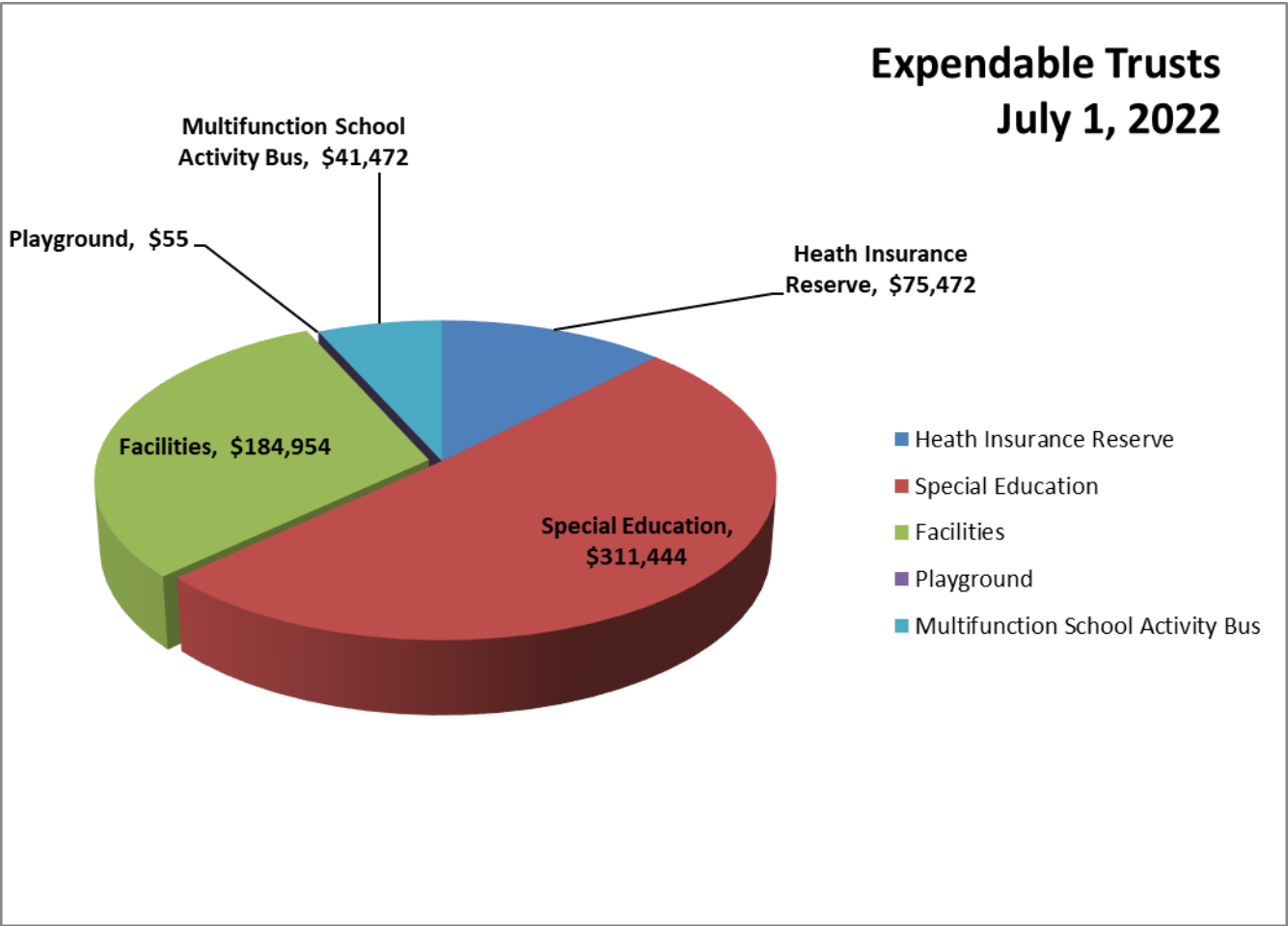
Warrant Article 6

Adding to the Expendable Trust for Facilities

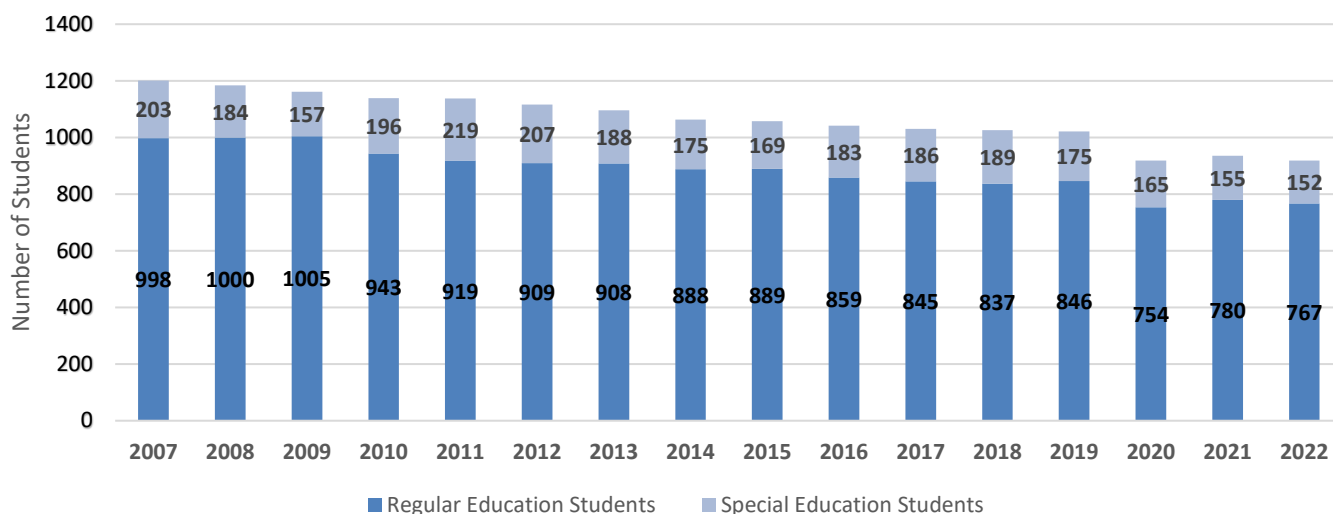
This expendable trust was established in March 2000 with the intent of funding large maintenance and facilities projects. The fund plays an integral part in the Capital Improvement and Facilities Budget plan. The plan is designed to assist in the budget process for yearly-required maintenance and replacement of facility items and to guide long-term plans for updates and improvements to facilities. The School Board voted to withdraw \$660,095 from this trust for the refurbishment of the District's Track & Turf Field in 2022. The School District is asking to appropriate \$250,000 to this expendable trust with funding to come from the June 30, 2023 unreserved fund balance. This means no additional amount will be raised by taxation.

Fund Balance as of July 1, 2022: \$184,954

Pie Chart of Expendable Trust Balances



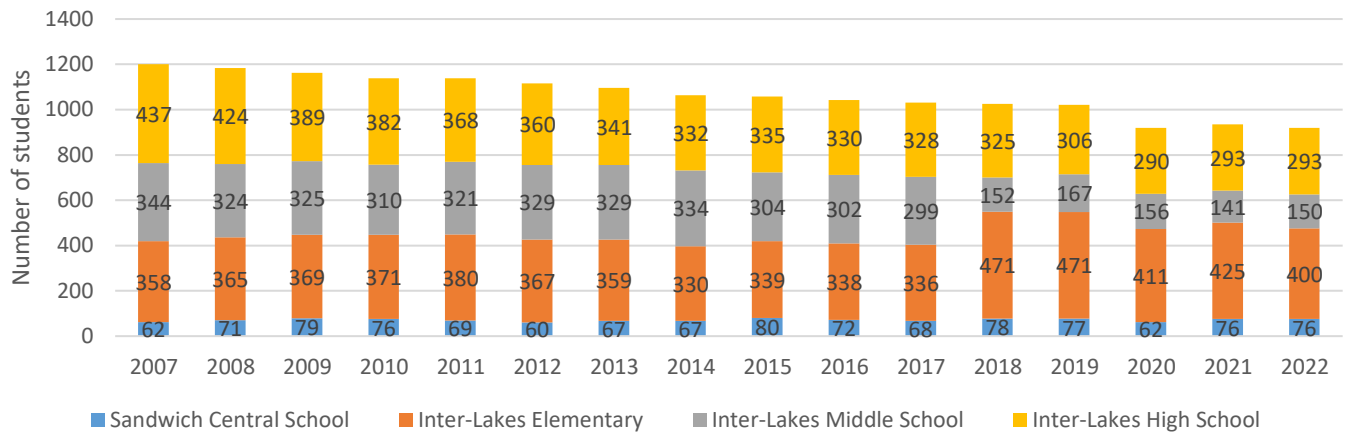
Inter-Lakes School District Enrollment History by Regular & Special Education



The current enrollment as of January 5, 2023 for the School District is 920. The School District enrollment in October 2022 was 919 with 152 identified as Special Education

Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Regular Education Students	998	1000	1005	943	919	909	908	888	889	859	845	837	846	754	780	767
Special Education Students	203	184	157	196	219	207	188	175	169	183	186	189	175	165	155	152
Total Students	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935	919
Percentage of Special Education Students to Total	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%	16.54%

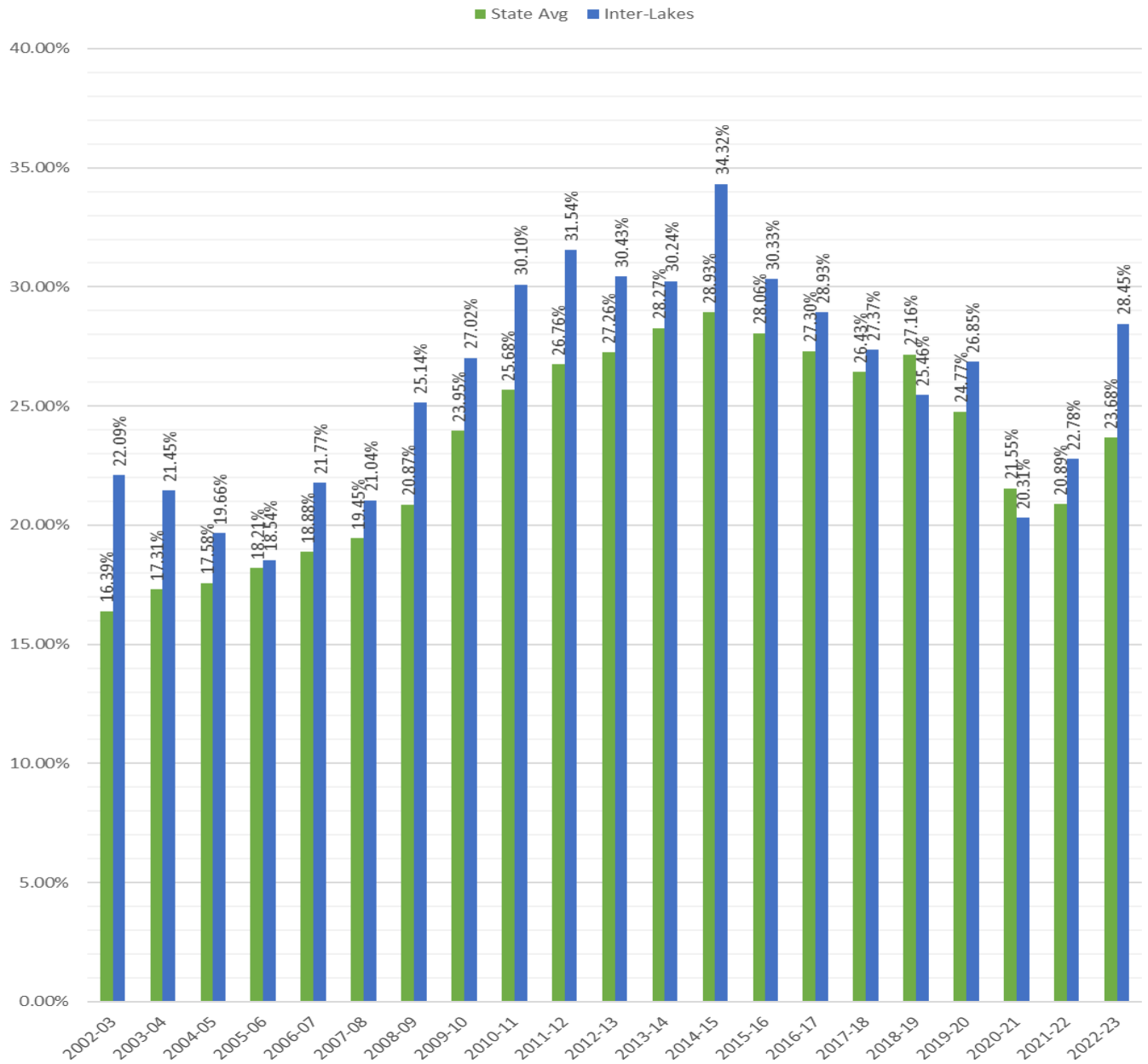
Inter-Lakes School District Enrollment History by School 2007-2022



Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Sandwich Central School	62	71	79	76	69	60	67	67	80	72	68	78	77	62	76	76
Inter-Lakes Elementary	358	365	369	371	380	367	359	330	339	338	336	471	471	411	425	400
Inter-Lakes Middle School	344	324	325	310	321	329	329	334	304	302	299	152	167	156	141	150
Inter-Lakes High School	437	424	389	382	368	360	341	332	335	330	328	325	306	290	293	293
	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935	919

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

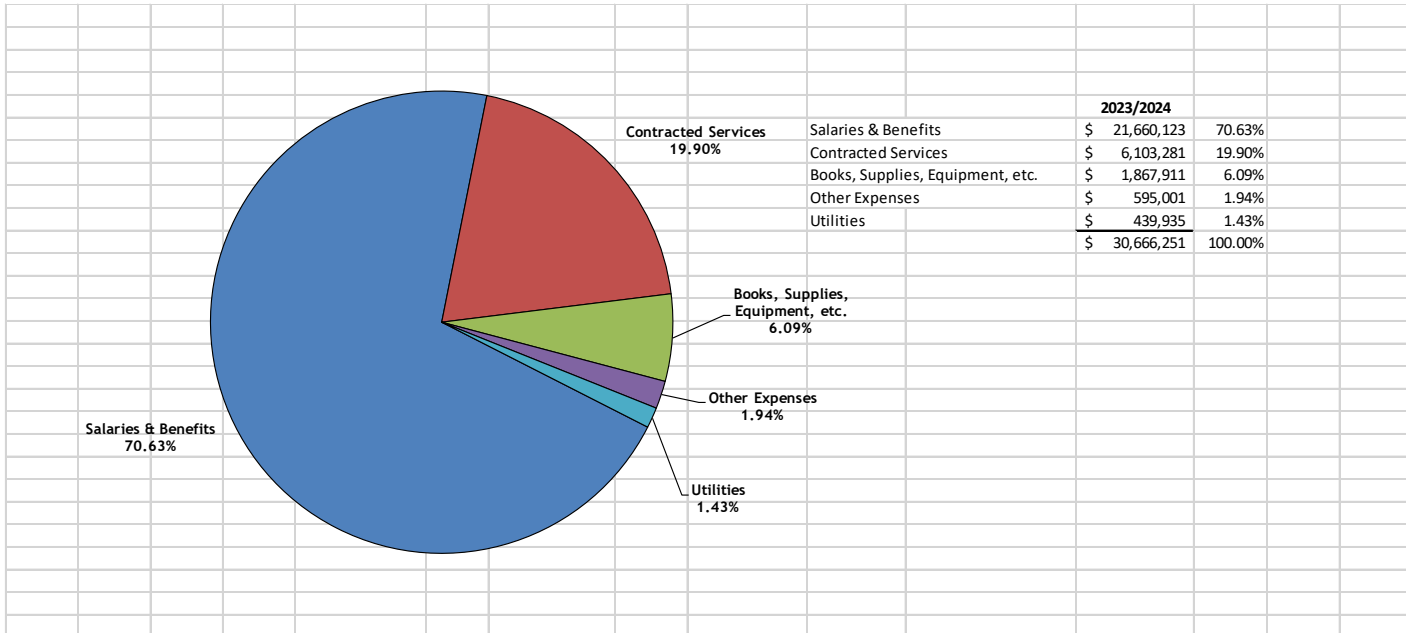
FREE & REDUCED SCHOOL LUNCH ELIGIBILITY COMPARISON STATE AVERAGE TO INTER-LAKES 2002/03 TO 2022/23



SUMMARY COMPARISONS: FUNCTION AND STAFFING 2022/23 TO 2023/24

No.	Account #	DESCRIPTION	Voted 2022/2023	Proposed 2023/2024	\$ Change	% Change	% of Total Budget	2022/23 FTE	2023/24 FTE	FTE Change
1	1100	Regular Education	9,925,348	9,673,224	(252,124)	-2.54%	31.54%			
2		Teachers						78.10	75.70	-2.40
3		Paraeducators						5.67	4.00	-1.67
4	1210	Special Education	4,448,568	4,456,985	8,417	0.19%	14.53%			
5		Teachers						15.50	15.50	0.00
6		Paraeducators						62.33	62.02	-0.31
7		Support						0.50	0.50	0.00
8	1215	Extended School Year	56,894	88,300	31,406	55.20%	0.29%			
9	1260	Bilingual	73,474	73,150	(324)	-0.44%	0.24%			
10		Teachers						0.70	0.70	0.00
11	1290	Special Ed. Assigned Coach	8,384	8,347	(37)	-0.44%	0.03%			
12	1300	Vocational	115,000	115,000	-	0.00%	0.38%			
13	1410	Co-Curricular	225,470	235,456	9,986	4.43%	0.77%			
14	1420	Athletics	551,457	569,812	18,355	3.33%	1.86%			
15		Athletic Director						1.00	1.00	0.00
16	1430	Summer School	49,725	67,488	17,763	35.72%	0.22%			
17	2110	Attendance	1	1	-	0.00%	0.00%			
18	2120	Guidance	870,991	1,003,878	132,887	15.26%	3.27%			
19		Administration						1.00	1.00	0.00
20		Teachers						5.50	5.50	0.00
21	2129	Guidance Registrar	67,200	70,462	3,262	4.85%	0.23%			
22		Support						1.00	1.00	0.00
23	2130	Health	306,921	306,329	(593)	-0.19%	1.00%			
24		Nurses						2.00	2.00	0.00
25		Paraeducators						2.04	2.04	0.00
26	2140	Psychological Services	134,041	120,182	(13,859)	-10.34%	0.39%			
27		Therapists (Teachers)						1.00	1.00	0.00
28	2150	Speech Services	474,195	509,047	34,852	7.35%	1.66%			
29		Therapists (Teachers)						3.60	3.60	0.00
30		Assistants						1.00	1.00	0.00
31	2160	PT & OT	258,183	211,192	(46,991)	-18.20%	0.69%			
32		Therapists (Teachers)						1.50	1.50	0.00
33		Assistants						0.00	0.00	0.00
34	2210	Technology	1,051,224	1,160,885	109,661	10.43%	3.79%			
35		Administration						1.00	1.00	0.00
36		Support						3.33	3.33	0.00
37	2212	Instructional Development	534,556	535,641	1,085	0.20%	1.75%			
38		Administration						1.00	1.00	0.00
39		Support						0.33	0.33	0.00
40	2222	Library	356,788	364,745	7,957	2.23%	1.19%			
41		Teachers						2.00	2.00	0.00
42		Paraeducators						3.18	2.66	-0.52
43	2310	School Board Services	168,077	181,617	13,540	8.06%	0.59%			
44	2320	Office of the Superintendent	1,095,206	1,155,420	60,214	5.50%	3.77%			
45	2410	Office of the Principal	945,980	1,018,030	72,050	7.62%	3.32%			
46		Principals						2.80	2.80	0.00
47		Assistant Principals						3.00	3.00	0.00
48	2412	Principal Support	479,367	526,429	47,062	9.82%	1.72%			
49		Secretaries (school year)						3.00	3.00	0.00
50		Secretaries (year round)						5.00	5.00	0.00
51	2590	Auditorium	13,921	13,921	-	0.00%	0.05%			
52	2610	Operation of Plant	1,998,702	2,157,585	158,883	7.95%	7.04%			
53		Administration						1.00	1.00	0.00
54		Custodians						14.00	14.00	0.00
55		Maintenance						2.00	2.00	0.00
56		Support						0.33	0.33	0.00
57	2620	Care of Buildings & Equipment	1,247,426	1,476,303	228,877	18.35%	4.81%			
58	2630	Care of Grounds	304,750	475,750	171,000	56.11%	1.55%			
59	2700	Transportation	1,745,483	1,860,248	114,765	6.57%	6.07%			
60	2840	Retirement Incentives	109,012	165,975	56,963	52.25%	0.54%			
61	2850	Retired Employee Expenses	1,162,970	1,406,434	243,464	20.93%	4.59%			
62	2900	Costs to Distribute	72,262	63,415	(8,847)	-12.24%	0.21%			
63	5100	Debt Service	-	-	-	0.00%	0.00%			
64	5220	Federal Funds	200,000	200,000	-	0.00%	0.65%			
65	5221	Food Service	395,000	395,000	-	0.00%	1.29%			
66	5252	Expendable Trust Funds	170,000	-	(170,000)	-100.00%	0.00%			
67		Total	29,616,576	30,666,251	1,049,675	3.54%	100.00%	224.42	219.52	-4.90

Inter-Lakes School District
Proposed Operating Budget 2023/2024
Comparisons by Object

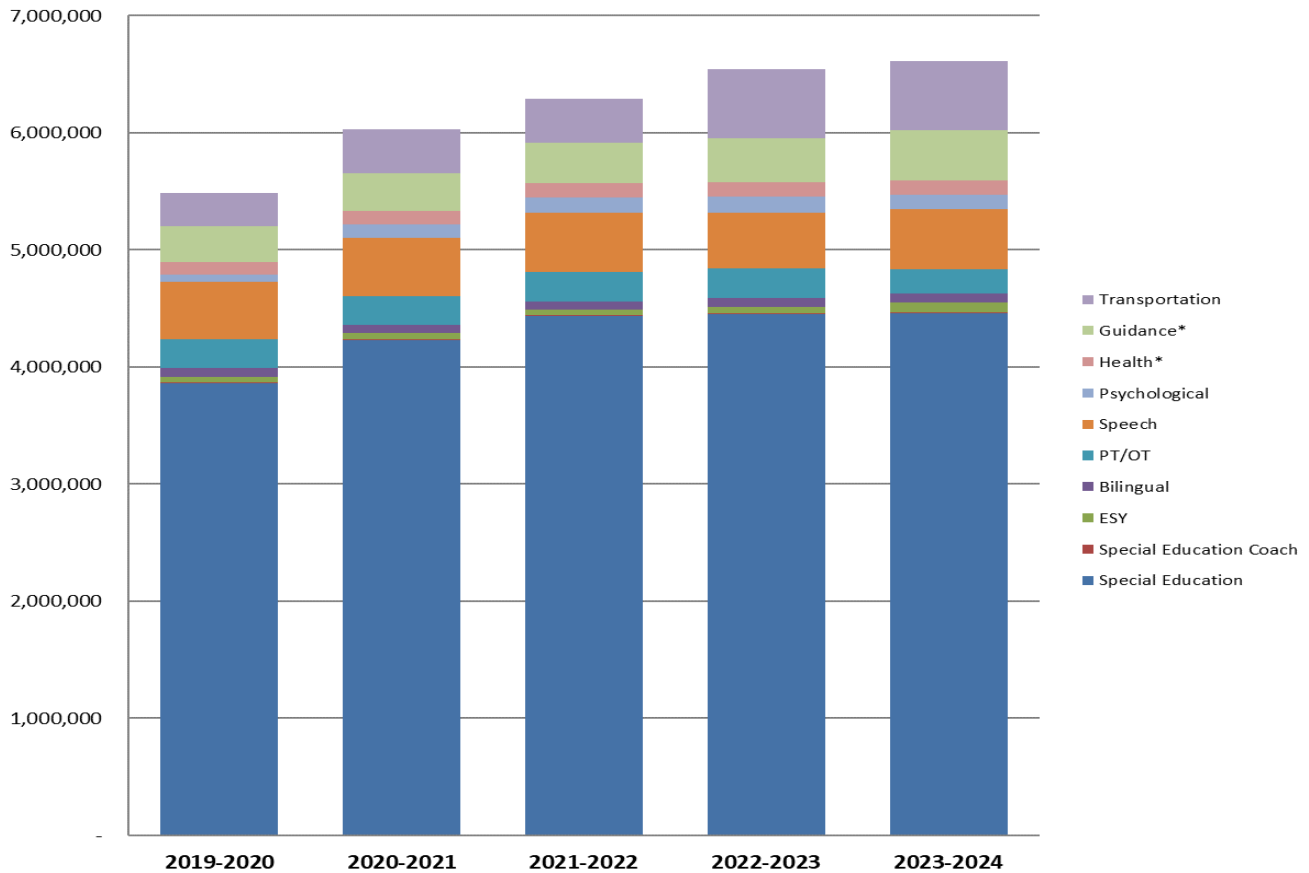


Comparison by Object
2022/2023 to 2023/2024

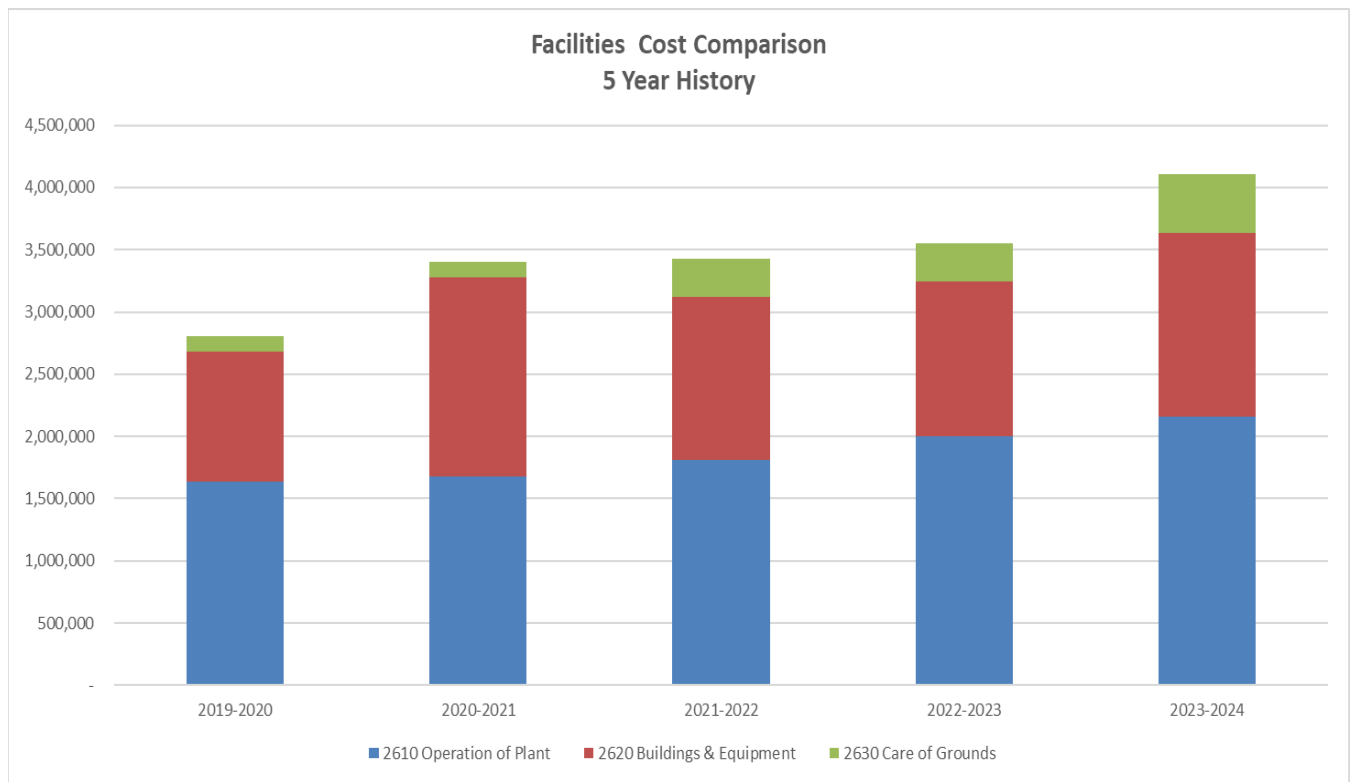
	2022/2023	2023/2024	Increase/(Decrease)	
Salaries & Benefits	\$ 21,410,398	\$ 21,660,123	\$ 249,725	1.17%
Contracted Services	\$ 5,438,976	\$ 6,103,281	\$ 664,305	12.21%
Books, Supplies, Equipment, etc.	\$ 1,658,845	\$ 1,867,911	\$ 209,066	12.60%
Other Expenses	\$ 765,001	\$ 595,001	\$ (170,000)	-22.22%
Utilities	\$ 343,356	\$ 439,935	\$ 96,579	28.13%
	\$ 29,616,576	\$ 30,666,251	\$ 1,049,675	3.54%

Salaries & Benefits	2022/2023	2023/2024	Increase/(Decrease)	
Salaries	\$ 13,569,999	\$ 13,435,438	\$ (134,561)	-0.99%
Health & Dental Insurance	\$ 4,104,248	\$ 4,668,510	\$ 564,262	13.75%
Life & Long Term Disability Insurance	\$ 25,978	\$ 27,056	\$ 1,078	4.15%
Retirement	\$ 2,532,617	\$ 2,359,446	\$ (173,171)	-6.84%
FICA, Workers Comp, Unemployment	\$ 1,113,806	\$ 1,105,923	\$ (7,883)	-0.71%
Course Reimbursement	\$ 63,750	\$ 63,750	\$ -	0.00%
Sub-Total	\$ 21,410,398	\$ 21,660,123	\$ 249,725	1.17%
Contracted Services	2022/2023	2023/2024	Increase/(Decrease)	
Contracted Services	\$ 2,059,179	\$ 2,403,722	\$ 344,543	16.73%
Repairs & Maintenance	\$ 1,003,950	\$ 1,214,841	\$ 210,891	21.01%
Travel	\$ 46,578	\$ 47,976	\$ 1,398	3.00%
Professional Development/Conferences	\$ 70,750	\$ 70,750	\$ -	0.00%
Other Purchased Services	\$ 143,834	\$ 153,744	\$ 9,910	6.89%
Tuition	\$ 369,202	\$ 352,000	\$ (17,202)	-4.66%
Transportation	\$ 1,745,483	\$ 1,860,248	\$ 114,765	6.57%
Sub-Total	\$ 5,438,976	\$ 6,103,281	\$ 664,305	12.21%
Books, Supplies, Equipment, etc.	2022/2023	2023/2024	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 753,328	\$ 804,894	\$ 51,566	6.85%
Software	\$ 300	\$ 100	\$ (200)	-66.67%
Equipment, Computers & Capital Software	\$ 843,181	\$ 1,000,036	\$ 156,855	18.60%
Dues & Fees	\$ 62,036	\$ 62,881	\$ 845	1.36%
Sub-Total	\$ 1,658,845	\$ 1,867,911	\$ 209,066	12.60%
Utilities	2022/2023	2023/2024	Increase/(Decrease)	
Electricity/Fuel Oil/Propane/Pellets	\$ 343,356	\$ 439,935	\$ 96,579	28.13%
Sub-Total	\$ 343,356	\$ 439,935	\$ 96,579	28.13%
Other Expenses	2022/2023	2023/2024	Increase/(Decrease)	
Other (Attendance/Debt Services/Federal Funds)	\$ 765,001	\$ 595,001	\$ (170,000)	-22.22%
Sub-Total	\$ 765,001	\$ 595,001	\$ (170,000)	-22.22%
Grand Total	\$ 29,616,576	\$ 30,666,251	\$ 1,049,675	3.54%

Special Education Cost Comparison 5 Year



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Special Education	3,863,979	4,231,908	4,432,974	4,448,568	4,456,985
Special Education Coach	8,212	8,184	8,384	8,384	8,347
ESY	45,537	47,044	48,147	56,894	88,300
Bilingual	70,102	69,608	72,179	73,474	73,150
PT/OT	245,993	248,411	252,230	258,183	211,192
Speech	489,906	496,062	502,610	474,195	509,047
Psychological	63,500	119,294	131,697	134,041	120,182
Health*	109,262	112,730	124,268	122,768	122,531
Guidance*	307,573	324,127	345,166	375,276	429,736
Transportation	279,058	372,592	369,658	590,328	591,014
<i>Special Education Total</i>	5,483,122	6,029,960	6,287,313	6,542,112	6,610,484
Dollar Increase		\$ 546,838	\$ 257,353	\$ 254,799	\$ 68,373
Percentage Increase		9.97%	4.27%	4.05%	1.05%
Total Budget	\$ 25,865,415	\$ 26,700,788	\$ 28,251,882	\$ 29,616,576	\$ 30,666,251
Special Education % of Total Budget	21.20%	22.58%	22.25%	22.09%	21.56%
* Health & Guidance 40% of total cost is special education related					



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
2610 Operation of Plant	1,632,096	1,679,726	1,809,821	1,998,702	2,157,585
2620 Buildings & Equipment	1,047,183	1,595,602	1,310,245	1,247,426	1,476,303
2630 Care of Grounds	129,630	129,900	311,050	304,750	475,750
<i>Facilities Total</i>	2,808,909	3,405,228	3,431,116	3,550,878	4,109,638
Dollar Increase		\$ 596,319	\$ 25,888	\$ 119,762	\$ 558,760
Percentage Increase		21.23%	0.76%	3.49%	15.74%
Total Budget	\$ 26,700,788	\$ 28,251,882	\$ 28,251,882	\$ 29,616,576	\$ 30,666,251
Facilities % of Total Budget	10.52%	12.05%	12.14%	11.99%	13.40%

Facilities Capital Improvements & Maintenance Plan				
		Fiscal Year 2023/2024		
	Humiston			Notes
		Replace Parking Lot	\$ 92,500	Deferred
			<u>\$ 92,500</u>	
	SCS	Carpet/Tile/Asbestos Abatement	\$ 22,000	
		Paint MPR	\$ 18,500	Deferred
		Seal Parking Lot	\$ 7,000	
			<u>\$ 47,500</u>	
	ILES			
		Carpet/Tile/Abatement	\$ 25,000	
		Roof (Section 10)	\$ 312,000	
		Parking lot & Sidewalks Repairs	\$ 95,000	Deferred
			<u>\$ 432,000</u>	
	ILMHS	Auditorium Equipment	\$ 5,000	
		Sidewalk and Courtyard Replacement	\$ 180,000	
		Potable Water Storage Tank Coating	\$ 22,000	
		Cafeteria Tables Replacment	\$ 14,000	Food Service Fund
		Window Treatments	\$ 10,000	
			<u>\$ 231,000</u>	
	District	Upper Utility Field Improvements	\$ 175,000	Deferred
		Unanticipated Repairs	\$ 65,000	
			<u>\$ 240,000</u>	
		Grand Total	\$ 1,043,000	
			\$ 381,000	Deferred
			\$ 662,000	
			14,000	Less: Anticipated Food Service Fund
			<u>\$ 648,000</u>	
Updated: 2/2/2023				

Estimated Revenue Information								Estimated
Inter-Lakes School District								
Budget Worksheet 2023-2024								Operating Budget
				2021-2022	2022-2023			2023-2024
				MS 24 Revised	MS 24 Revised			Estimated Budget
				Revenues	Revenues			Revenues
General Fund Revenue								
Unreserved Fund Balance (Fiscal Year End)				240,361	476,580			250,000
Retained Fund Balance To Be Used				300,000	0			340,638
Amounts Voted from Fund Balance				175,000	170,000			0
Revenue From State Sources								
403111 Adequate Education Aid								
403190 Other State Aid					148,371			0
403230 Special Education Aid				22,571	50,000			50,000
403210 Building Aid				115,064	0			0
403242 Vocational Aid				5,000	5,000			5,000
Revenue From Federal Sources								
404580 Medicaid				75,000	136,000			140,000
404590 Retirees Drug Subsidy				40,000	40,000			40,000
Local Revenue Other Than Taxes								
Tuition				0	60,000			0
Earnings on Investments				2,000	1,500			2,000
Student Activities				2,000	2,000			2,000
Auditorium Rent				5,000	12,500			12,500
Other Rent (SAU & LRPC)				12,000	12,000			12,000
Other Local Sources				500	500			500
ERate Reimbursement								66,000
Total General Fund Revenues				994,496	1,114,451			920,638
Anticipated Transfer from Health Insurance 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				1,589,496	1,709,451			1,515,638
District Appropriation				28,847,822	29,616,576			30,666,251
District Assessment				27,258,326	27,907,125			29,150,613
Less Federal Forest Sandwich				-7,259	-8,150			-8,150
Less State Grant Center Harbor				0	-269,717			0
Less State Grant Meredith					-1,392,092			0
Less State Grant Sandwich					-232,155			0
Less Kindergarten Center Harbor				0	0			0
Less Kindergarten Meredith				0	0			0
Less Kindergarten Sandwich				0	0			0
Net Assessment to Apportion				27,251,067	26,005,011			29,142,463
					-1,246,056			3,137,452
					-4.57%			12.06%

Inter-Lakes School District Assessment Worksheet

Estimate 2023 (Budget 2023-2024)

Proposed Appropriations	30,666,251
Estimated Revenues (no federal forest)	1,515,638
Amount to be Apportioned	29,150,613

Town	ADM 21/22	ADM %	DRA	
			Equal Val 2021	Eval %
Center Harbor	90.32	0.098066	720,963,148	0.155828
Meredith	699.02	0.758971	3,304,910,548	0.714317
Sandwich	131.67	0.142963	600,795,507	0.129855
	921.01	1.000000	4,626,669,203	1.000000

Tax Assessment for 2023/2024 29,150,613

To Apportion: \$29,150,613

Apportionment Rate	Combined Percentage	2023/2024 Apportionment	2022/2023 Apportionment	Apportionment Increase %	Apportionment Increase \$
Center Harbor	0.126947	3,700,582	3,341,577	10.7436%	359,005
Meredith	0.736644	21,473,633	18,947,435	13.3327%	2,526,198
Sandwich	0.136409	3,976,398	3,715,999	7.0075%	260,399
	1.000000	29,150,613	26,005,011	12.0961%	3,145,602

Net Assessment 2023

	Rate	Apportionment	Forest Land	Sub Assessment
Center Harbor	0.126947	3,700,582	-	3,700,582
Meredith	0.736644	21,473,633	-	21,473,633
Sandwich	0.136409	3,976,398	8,150	3,968,248
	1.000000	29,150,613	8,150	29,142,463

	2023/2024 Assessment DRA Formula	Actual 22/23 Net Assessment	Change \$ Net Assessment	Change % Net Assessment
Center Harbor	3,700,582	3,341,577	359,005	10.74%
Meredith	21,473,633	18,947,435	2,526,198	13.33%
Sandwich	3,968,248	3,715,999	252,249	6.79%
	29,142,463	26,005,011	3,137,452	

**Inter-Lakes School District
Estimated Assessment
Impacts of Proposed Budget 2023/2024**

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Total Operating Budget Appropriation Increase	\$ 1,049,675
Total Operating Revenue Decrease	<u>\$ 2,087,777</u>
Combined Net Assessment Increase	<u>\$ 3,137,452</u>

Estimated Tax Impacts

	<u>Warrant #</u>		<u>Center Harbor</u>	<u>Meredith</u>	<u>Sandwich</u>	<u>Total</u>
Net Assessment Increase(Decrease) of Operating Budget	3	\$ 3,137,452	\$0.4755	\$1.0723	\$0.5545	\$2.1023
ILEA Collective Bargaining Agreement	4	\$ 566,332	\$0.0952	\$0.1771	\$0.1698	\$0.4421
		<u>\$ 3,703,784</u>	<u>\$0.5707</u>	<u>\$1.2494</u>	<u>\$0.7243</u>	<u>\$2.5444</u>

For every \$100,000 of assessed valuation your taxes will increase (decrease) by:

Center Harbor	\$57.07
Meredith	\$124.94
Sandwich	\$72.43

For example a house assessed at \$250,000 would see an increase(decrease) of:

Center Harbor	\$142.68
Meredith	\$312.35
Sandwich	\$181.07

**Inter-Lakes School District
Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
1	1100 Regular Education						
2	112 Teachers' Salaries	6,094,231	5,975,201	6,133,626	5,829,391	(304,235)	-4.96%
3	114 Paraeducators' Salaries	197,161	85,937	131,360	94,123	(37,237)	-28.35%
4	121 Substitutes' Salaries	165,000	162,764	165,000	165,000	-	0.00%
5	122 Tutors' Salaries	9,500	5,600	9,500	33,100	23,600	248.42%
6	123 Activities Salaries	36,487	20,397	33,997	58,997	25,000	73.54%
7	211 Health Insurance	1,261,900	1,030,488	1,265,080	1,387,718	122,638	9.69%
8	212 Dental Insurance	92,172	81,058	89,258	92,001	2,743	3.07%
9	213 Life Insurance	7,318	8,079	7,213	7,065	(148)	-2.05%
10	214 Long Term Disability Insurance	-	-	-	-	-	0.00%
11	215 Health Reimbursement Account	4,440	5,428	3,720	3,480	(240)	-6.45%
12	216 ILSSA Flex Med	1,000	-	-	-	-	
13	220 FICA	498,998	461,323	497,370	474,393	(22,977)	-4.62%
14	231 Employee Retirement	27,762	12,641	16,535	12,820	(3,715)	-22.47%
15	232 Teacher Retirement	1,261,335	1,241,695	1,272,145	1,146,521	(125,624)	-9.87%
16	250 Unemployment Compensation	-	-	-	-	-	0.00%
17	260 Workers Compensation	-	-	-	-	-	0.00%
18	330 Contracted Services	93,064	94,854	91,762	140,508	48,746	53.12%
19	430 Repairs & Maintenance Services	2,900	570	4,350	4,550	200	4.60%
20	561 Tuition Other LEAs In State	-	-	-	-	-	0.00%
21	585 Mileage Reimbursements	174	28	174	1,134	960	551.72%
22	610 Supplies	97,451	69,070	97,015	109,232	12,217	12.59%
23	611 AV Supplies	1,125	118	200	5,380	5,180	2590.00%
24	640 Books & Printed Material	49,413	27,033	55,867	58,601	2,734	4.89%
25	644 Electronic Information Access	-	1,400	-	-	-	0.00%
26	650 Software	-	-	-	-	-	0.00%
27	731 Added Equipment	23,123	32,724	20,254	19,425	(829)	-4.09%
28	734 New Computers	-	-	-	-	-	0.00%
29	735 Replacement Equipment	19,429	10,980	30,497	29,300	(1,197)	-3.92%
30	750 Capital Software	-	-	-	-	-	0.00%
31	810 Dues & Fees	110	-	425	485	60	14.12%
32							
33	Total 1100 Regular Education	9,944,093	9,327,388	9,925,348	9,673,224	(252,124)	-2.54%

**Inter-Lakes School District
Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
34							
35	1210 Special Education						
36	112 Teachers' Salaries	1,147,575	1,086,448	1,150,024	1,139,949	(10,075)	-0.88%
37	114 Paraeducators' Salaries	1,624,887	1,301,717	1,555,470	1,571,295	15,825	1.02%
38	115 Clerical/Office Support	16,650	18,960	17,483	18,358	875	5.00%
39	122 Tutors' Salaries	22,800	19,247	22,800	22,800	-	0.00%
40	123 Temp/Part Time Salary	6,330	2,601	-	-	-	0.00%
41	124 Salary Pool	-	-	-	-	-	0.00%
42	211 Health Insurance	649,618	474,417	571,068	642,322	71,254	12.48%
43	212 Dental Insurance	16,184	14,937	17,187	19,342	2,155	12.54%
44	213 Life Insurance	1,485	1,363	1,467	1,431	(36)	-2.45%
45	215 Health Reimbursement Account	-	-	-	-	-	0.00%
46	216 ILSSA Flex Med	12,500	5,768	9,500	15,000	5,500	57.89%
47	220 FICA	220,091	181,753	214,689	217,406	2,717	1.27%
48	231 Employee Retirement	228,518	179,882	218,699	212,596	(6,103)	-2.79%
49	232 Teacher Retirement	241,220	229,632	241,735	223,886	(17,849)	-7.38%
50	250 Unemployment Compensation	-	-	-	-	-	0.00%
51	260 Workers' Compensation	-	-	-	-	-	0.00%
52	321 Consulting Services	5,000	6,675	5,000	5,000	-	0.00%
53	330 Contracted Services	146,850	118,690	145,250	103,100	(42,150)	-29.02%
54	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
55	500 Medicaid Services	5,500	14,267	5,500	10,000	4,500	81.82%
56	561 Tuition - Public	-	34,999	20,000	65,000	45,000	0.00%
57	564/569 Tuition - Non-Public	80,000	126,361	234,202	172,000	(62,202)	-26.56%
58	585 Mileage Reimbursements	500	271	500	100	(400)	-80.00%
59	610 Supplies	6,376	4,813	6,376	6,400	24	0.38%
60	611 AV Supplies	-	-	-	-	-	0.00%
61	640 Books & Printed Material	1,618	-	1,618	1,000	(618)	-38.20%
62	644 Electronic Information Access	-	-	-	-	-	0.00%
63	650 Software	375	259	-	-	-	0.00%
64	731 Added Equipment	-	4,902	10,000	10,000	-	0.00%
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	4,434,077	3,827,962	4,448,568	4,456,985	8,417	0.19%

**Inter-Lakes School District
Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
71							
72	1215 Special Education Extended School Year						
73	112 Teachers' Salaries	22,000	41,320	28,800	43,200	14,400	50.00%
74	114 Paraeducators' Salaries	13,630	30,665	11,886	24,435	12,549	105.58%
75	220 FICA	2,726	5,555	3,112	5,175	2,063	66.29%
76	231 Employee Retirement	1,522	4,231	1,671	3,306	1,635	97.85%
77	232 Teacher Retirement	3,916	5,272	7,725	8,484	759	9.83%
78	250 Unemployment Compensation	-	-	-	-	-	0.00%
79	260 Workers' Compensation	-	-	-	-	-	0.00%
80	330 Contracted Services	2,650	-	3,100	3,100	-	0.00%
81	610 Supplies	600	188	600	600	-	0.00%
82							
83	Total 1215 Extended School Year	47,044	87,231	56,894	88,300	31,406	55.20%
84							
85	1260 Bilingual						
86	112 Teacher's Salary	51,243	51,243	52,119	52,119	-	0.00%
87	123 Activities Salaries	-	-	-	-	-	0.00%
88	211 Health Insurance	5,300	4,503	5,472	5,861	389	7.11%
89	212 Dental Insurance	355	312	350	355	5	1.43%
90	213 Life Insurance	90	102	90	90	-	0.00%
91	215 Health Reimbursement Account	-	-	-	-	-	0.00%
92	220 FICA	3,920	3,800	3,988	3,988	-	0.00%
93	232 Teacher Retirement	10,771	10,771	10,955	10,237	(718)	-6.55%
94	250 Unemployment Compensation	-	-	-	-	-	0.00%
95	260 Workers' Compensation	-	-	-	-	-	0.00%
96	330 Contracted Services	-	-	-	-	-	0.00%
97	585 Mileage Reimbursements	-	322	100	100	-	0.00%
98	610 Supplies	100	-	400	400	-	0.00%
99	640 Books & Printed Material	400	-	-	-	-	0.00%
100	644 Electronic Information Access	-	-	-	-	-	0.00%
101	650 Software	-	-	-	-	-	0.00%
102							
103	Total 1260 Bilingual	72,179	71,053	73,474	73,150	(324)	-0.44%

**Inter-Lakes School District
Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
104							
105	1290 Special Ed. Assigned Coach						
106	112 Coaches Salaries	-	97	-	-	-	0.00%
107	114 Paraeducators' Salaries	6,888	1,338	6,888	6,888	-	0.00%
108	220 FICA	527	109	527	527	-	0.00%
109	231 Employee Retirement	969	188	969	932	(37)	-3.82%
110	232 Teacher Retirement	-	20	-	-	-	0.00%
111	250 Unemployment Compensation	-	-	-	-	-	0.00%
112	260 Workers' Compensation	-	-	-	-	-	0.00%
113							
114	Total 1290 Special Ed. Assigned Coach	8,384	1,752	8,384	8,347	(37)	-0.44%
115							
116	1300 Vocational Education						
117	561 Tuition	115,000	118,045	115,000	115,000	-	0.00%
118							
119	Total 1300 Vocational Education	115,000	118,045	115,000	115,000	-	0.00%
120							
121	1410 Co-Curricular Activities						
122	123 Activities Salaries	109,317	93,025	135,575	136,405	830	0.61%
123	220 FICA	8,363	7,498	10,372	10,435	63	0.61%
124	231 Employee Retirement	-	2,721	-	-	-	0.00%
125	232 Teacher Retirement	22,978	13,345	28,497	26,790	(1,707)	-5.99%
126	250 Unemployment Compensation	-	-	-	-	-	0.00%
127	260 Workers' Compensation	-	-	-	-	-	0.00%
128	330 Contracted Services	20,183	14,014	20,183	26,583	6,400	31.71%
129	430 Repairs & Maintenance Services	1,000	965	1,500	1,500	-	0.00%
130	550 Printing	-	-	-	-	-	0.00%
131	585 Mileage Reimbursements	1,600	175	1,600	1,600	-	0.00%
132	610 Supplies	11,700	2,942	11,300	13,850	2,550	22.57%
133	640 Books & Printed Material	700	121	600	600	-	0.00%
134	650 Software	900	-	-	-	-	
135	731 Added Equipment	834	-	834	834	-	0.00%
136	735 Replacement Equipment	300	-	300	1,550	1,250	416.67%
137	810 Dues & Fees	14,589	4,185	14,709	15,309	600	4.08%
138							
139	Total 1410 Co-Curricular Activities	192,464	138,991	225,470	235,456	9,986	4.43%

**Inter-Lakes School District
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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
140							
141	1420 Athletics						
142	112 Athletic Director Salary	56,927	82,740	94,930	96,404	1,474	1.55%
143	122 Officials	-	5,582	-	-	-	0.00%
144	123 Coaching Salaries	159,159	147,847	169,689	174,080	4,391	2.59%
145	124 Salary Pool	-	-	-	-	-	0.00%
146	211 Health Insurance	10,395	13,900	17,887	19,849	1,962	10.97%
147	212 Dental Insurance	585	837	960	1,057	97	10.10%
148	213 Life Insurance	54	61	90	1,090	1,000	1111.11%
149	214 Disability Insurance		161	-	390	390	100.00%
150	215 Health Reimbursement Account	-	-	-	-	-	0.00%
151	220 FICA	17,034	17,820	20,243	20,768	525	2.59%
152	231 Employee Retirement	-	10,055	-	19,130	19,130	0.00%
153	232 Teacher Retirement	37,450	11,578	57,035	30,347	(26,688)	-46.79%
154	250 Unemployment Compensation	-	-	-	-	-	0.00%
155	260 Workers' Compensation	-	-	-	-	-	0.00%
156	330 Contracted Services	114,672	97,738	117,833	130,372	12,539	10.64%
157	581 Conference and Travel	-	-	2,250	2,250	-	0.00%
158	585 Mileage Reimbursements	2,200	1,026	1,900	1,900	-	0.00%
159	610 Supplies	16,250	30,828	19,250	20,750	1,500	7.79%
160	640 Books & Printed Material	18	-	-	-	-	
161	731 Added Equipment	-	-	-	-	-	0.00%
162	735 Replacement Equipment	22,818	18,329	30,543	33,003	2,460	8.05%
163	810 Dues & Fees	15,497	9,828	18,847	18,422	(425)	-2.26%
164							
165	Total 1420 Athletics	453,059	448,330	551,457	569,812	18,355	3.33%
166							
167	1430 Summer School						
168	112 Teachers' Salaries	21,760	48,603	28,800	40,080	11,280	39.17%
169	114 Paraeducators' Salaries	4,800	5,385	10,080	8,640	(1,440)	-14.29%
170	220 FICA	2,032	4,130	2,974	3,727	753	25.32%
171	231 Employee Retirement	675	757	1,417	1,169	(248)	-17.50%
172	232 Teacher Retirement	4,574	7,176	6,054	7,872	1,818	30.03%
173	250 Unemployment Compensation	-	-	-	-	-	0.00%
174	260 Workers' Compensation	-	-	-	-	-	0.00%
175	610 Supplies	400	669	400	6,000	5,600	1400.00%
176							
177	Total 1430 Summer School	34,241	66,720	49,725	67,488	17,763	35.72%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
178							
179	2110 Attendance						
180	Attendance	1	-	1	1	-	0.00%
181							
182	Total 2110 Attendance	1	-	1	1	-	0.00%
183							
184	2120 Guidance Services						
185	111 Director's Salary	90,337	96,360	94,797	98,487	3,690	3.89%
186	112 Counselors' Salaries	405,227	405,597	458,444	460,189	1,745	0.38%
187	123 Temp/Part Time Salary	6,240	2,640	6,240	7,680	1,440	23.08%
188	124 Salary Pool	-	-	-	-	-	0.00%
189	211 Health Insurance	110,953	94,381	114,549	116,945	2,396	2.09%
190	212 Dental Insurance	8,598	7,375	8,473	7,725	(748)	-8.83%
191	213 Life Insurance	1,721	1,603	1,765	1,765	-	0.00%
192	214 Long Term Disability Insurance	377	418	384	399	15	3.91%
193	215 Health Reimbursement Account	-	-	-	-	-	0.00%
194	220 FICA	38,579	37,560	43,030	43,661	631	1.47%
195	232 Teacher Retirement	105,584	105,511	109,501	103,676	(5,825)	-5.32%
196	250 Unemployment Compensation	-	-	-	-	-	0.00%
197	260 Workers' Compensation	-	-	-	-	-	0.00%
198	330 Contracted Services	22,820	23,676	25,271	152,671	127,400	504.14%
199	581 Conferences/Travel	3,000	-	3,000	3,000	-	0.00%
200	585 Mileage Reimbursements	600	-	350	500	150	42.86%
201	610 Supplies	3,130	3,135	3,855	4,730	875	22.70%
202	611 AV Supplies	-	-	-	-	-	0.00%
203	640 Books & Printed Material	907	356	932	1,550	618	66.31%
204	731 Added Equipment	-	-	-	-	-	0.00%
205	735 Replacement Equipment	-	-	-	500	500	100.00%
206	810 Dues & Fees	604	179	400	400	-	0.00%
207							
208	Total 2120 Guidance Services	798,677	778,791	870,991	1,003,878	132,887	15.26%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
209							
210	2129 Guidance Registrar						
211	115 Registrar's Salary	43,643	43,939	45,820	48,114	2,294	5.01%
212	124 Salary Pool	-	-	-	-	-	0.00%
213	211 Health Insurance	9,811	9,457	10,129	10,848	719	7.10%
214	212 Dental Insurance	492	492	485	492	7	1.44%
215	213 Life Insurance	18	20	18	18	-	0.00%
216	220 FICA	3,338	3,311	3,505	3,680	175	4.99%
217	231 Employee Retirement	6,136	6,178	6,443	6,510	67	1.04%
218	250 Unemployment Compensation	-	-	-	-	-	0.00%
219	260 Workers' Compensation	-	-	-	-	-	0.00%
220	581 Conferences/Travel	800	-	800	800	-	0.00%
221							
222	Total 2129 Guidance Secretarial	64,238	63,397	67,200	70,462	3,262	4.85%
223							
224	2130 Health Services						
225	112 Nurses' Salaries	154,896	162,362	157,396	157,396	-	0.00%
226	114 Paraeducators' Salaries	46,075	53,435	49,069	51,047	1,978	4.03%
227	211 Health Insurance	36,739	29,375	31,739	30,182	(1,557)	-4.91%
228	212 Dental Insurance	1,950	1,597	1,920	1,482	(438)	-22.81%
229	213 Life Insurance	180	230	180	180	-	0.00%
230	216 ILSSA Flex Med	-	-	-	-	-	0.00%
231	220 FICA	15,527	16,362	15,948	16,099	151	0.95%
232	231 Employee Retirement	6,478	7,513	6,899	6,907	8	0.12%
233	232 Teacher Retirement	32,559	33,604	33,085	30,913	(2,172)	-6.56%
234	250 Unemployment Compensation	-	-	-	-	-	0.00%
235	260 Workers' Compensation	-	-	-	-	-	0.00%
236	330 Contracted Services	1,150	-	1,150	1,150	-	0.00%
237	430 Repairs & Maintenance Services	150	-	150	150	-	0.00%
238	585 Mileage Reimbursements	235	229	245	258	13	5.10%
239	610 Supplies	8,190	28,077	7,740	8,040	300	3.88%
240	640 Books & Printed Material	100	85	100	125	25	25.00%
241	731 Added Equipment	-	483	-	-	-	0.00%
242	735 Replacement Equipment	6,140	6,004	1,000	2,100	1,100	110.00%
243	810 Dues & Fees	300	150	300	300	-	0.00%
244							
245	Total 2130 Health Services	310,669	339,506	306,921	306,329	(593)	-0.19%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
246							
247	2140 Psychological Services						
248	112 Teachers' Salaries	83,314	85,170	84,674	79,783	(4,891)	-5.78%
249	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
250	211 Health Insurance	18,884	15,178	19,497	12,497	(7,000)	-35.90%
251	212 Dental Insurance	1,334	1,108	1,314	1,100	(214)	-16.29%
252	213 Life Insurance	180	102	180	180	-	0.00%
253	215 Self Insurance	-	-	-	750	750	100.00%
254	220 FICA	6,373	6,233	6,478	6,103	(375)	-5.79%
255	232 Teacher Retirement	17,512	17,903	17,798	15,669	(2,129)	-11.96%
256	250 Unemployment Compensation	-	-	-	-	-	0.00%
257	260 Workers' Compensation	-	-	-	-	-	0.00%
258	330 Contracted Services	-	-	-	-	-	0.00%
259	585 Mileage Reimbursements	600	-	600	600	-	0.00%
260	610 Supplies	3,500	3,984	3,500	3,500	-	0.00%
261	650 Software	-	-	-	-	-	0.00%
262							
263	Total 2140 Psychological Services	131,697	129,678	134,041	120,182	(13,859)	-10.34%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
264							
265	2150 Speech Services						
266	112 Teachers' Salaries	279,258	254,794	266,321	266,321	-	0.00%
267	114 Paraeducators' Salaries	33,916	33,916	34,564	35,211	647	1.87%
268	211 Health Insurance	87,965	63,203	76,812	86,666	9,854	12.83%
269	212 Dental Insurance	6,328	4,737	5,070	5,854	784	15.46%
270	213 Life Insurance	378	375	378	378	-	0.00%
271	215 Health Reimbursement Account	960	167	600	600	-	0.00%
272	220 FICA	23,957	21,223	23,018	23,068	50	0.22%
273	231 Employee Retirement	4,768	4,721	4,860	4,764	(96)	-1.98%
274	232 Teacher Retirement	58,700	53,558	55,981	52,305	(3,676)	-6.57%
275	250 Unemployment Compensation	-	-	-	-	-	0.00%
276	260 Workers' Compensation	-	-	-	-	-	0.00%
277	330 Contracted Services	2,000	1,053	2,000	30,000	28,000	1400.00%
278	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
279	585 Mileage Reimbursements	500	246	500	500	-	0.00%
280	610 Supplies	1,100	498	1,744	2,180	436	25.00%
281	611 AV Supplies	-	-	-	-	-	0.00%
282	640 Books & Printed Material	100	88	437	100	(337)	-77.12%
283	644 Electronic Information Access	-	-	-	-	-	0.00%
284	650 Software	-	-	300	100	(200)	0.00%
285	731 Added Equipment	500	-	930	500	(430)	-46.24%
286	734 New Computer Equipment	1,680	1,038	180	-	(180)	-100.00%
287	735 Replacement Equipment	500	-	500	500	-	0.00%
288	738 Replacement Computers	-	-	-	-	-	0.00%
289							
290	Total 2150 Speech Services	502,610	439,617	474,195	509,047	34,852	7.35%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
291							
292	2160 Occupational & Physical Therapy Services						
293	112 OTR Salary	74,953	75,053	113,767	105,233	(8,534)	-7.50%
294	114 COTA Salary	-	-	-	-	-	0.00%
295	124 Salary Pool	-	-	-	-	-	0.00%
296	211 Health Insurance	16,495	15,901	25,974	21,617	(4,357)	-16.77%
297	212 Dental Insurance	1,693	1,708	2,147	1,946	(201)	-9.36%
298	213 Life Insurance	90	102	180	180	-	0.00%
299	215 Health Reimbursement Account	600	-	600	600	-	0.00%
300	220 FICA	5,734	5,576	8,703	8,050	(653)	-7.50%
301	231 Employee Retirement	-	-	-	-	-	0.00%
302	232 Teacher Retirement	15,755	15,776	23,914	20,668	(3,246)	-13.57%
303	250 Unemployment Compensation	-	-	-	-	-	0.00%
304	260 Workers' Compensation	-	-	-	-	-	0.00%
305	310 Consulting Services	-	-	-	-	-	0.00%
306	330 Contracted Services	135,710	114,853	80,000	50,000	(30,000)	-37.50%
307	581 Conference and Travel	-	-	-	-	-	0.00%
308	582 Non-Bargaining Prof. Development	-	-	-	-	-	0.00%
309	585 Mileage Reimbursements	-	-	-	-	-	0.00%
310	610 Supplies	1,100	1,109	2,448	2,548	100	4.08%
311	611 AV Supplies	-	-	-	-	-	0.00%
312	640 Books & Printed Material	100	-	100	-	(100)	-100.00%
313	731 Added Equipment	-	-	-	-	-	0.00%
314	735 Replacement Equipment	-	-	350	350	-	0.00%
315	738 Replacement Computers	-	-	-	-	-	0.00%
316							
317	Total 2160 OT & PT Services	252,230	230,078	258,183	211,192	(46,991)	-18.20%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
318							
319	2210 Technology Services						
320	111 Technology Director	93,846	93,845	98,441	102,313	3,872	3.93%
321	112 Technology Technicians' Salaries	107,867	108,816	156,940	156,549	(391)	-0.25%
322	123 Temp/Part Time Salary	15,000	2,000	14,545	15,273	728	5.01%
323	124 Salary Pool	-	-	12,500	-	(12,500)	0.00%
324	130 Overtime	-	-	-	-	-	0.00%
325	211 Health Insurance	77,211	48,399	77,343	79,221	1,878	2.43%
326	212 Dental Insurance	5,127	4,380	5,845	5,783	(62)	-1.06%
327	213 Life Insurance	1,126	143	1,150	1,150	-	0.00%
328	214 Long Term Disability Insurance	399	396	399	414	15	3.76%
329	220 FICA	16,655	15,806	20,726	22,004	1,278	6.17%
330	231 Employee Retirement	29,907	28,494	38,092	37,226	(866)	-2.27%
331	232 Teacher Retirement	-	-	-	-	-	0.00%
332	250 Unemployment Compensation	-	-	-	-	-	0.00%
333	260 Workers' Compensation	-	-	-	-	-	0.00%
334	290 Course Reimbursement	-	-	-	-	-	0.00%
335	330 Contracted Services	7,500	-	14,500	61,968	47,468	327.37%
336	331 Contracted Services - Copiers	50,000	49,429	50,000	50,000	-	0.00%
337	430 Repairs & Maintenance Services	15,000	7,022	15,000	18,000	3,000	20.00%
338	442 Equipment Rental	35,600	34,786	36,000	44,500	8,500	23.61%
339	532 Data Communications	49,740	44,609	37,740	41,300	3,560	9.43%
340	581 Conferences/Travel/Prof. Development	3,750	4,378	3,750	3,750	-	0.00%
341	585 Mileage Reimbursements	500	296	500	800	300	60.00%
342	610 Supplies	12,500	6,037	12,500	12,500	-	0.00%
343	644 Electronic Information Access	170,756	175,282	184,756	200,995	16,239	8.79%
344	650 Non-Capital Software	-	-	-	-	-	0.00%
345	731 Added Equipment		13,053	-	-	-	0.00%
346	734 Technology Leases	287,300	270,612	228,932	190,574	(38,358)	-16.76%
347	735 Replacement Equipment	12,300	11,586	41,000	116,000	75,000	182.93%
348	738 Replacement Computers	-	-	-	-	-	0.00%
349	750 Capital Software	-	-	-	-	-	0.00%
350	810 Dues & Fees	525	365	565	565	-	0.00%
351							
352	Total 2210 Technology Services	992,609	919,734	1,051,224	1,160,885	109,661	10.43%

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353							
354	2212 Instructional & Curriculum Development						
355	111 Coordinator's Salary	93,846	93,845	103,500	107,625	4,125	3.99%
356	112 Staff Salaries	48,000	41,975	48,000	48,000	-	0.00%
357	114 Paraeducators' Salaries	18,330	10,357	12,000	12,000	-	0.00%
358	115 Secretary's Salary	17,956	16,273	14,546	15,274	728	5.00%
359	124 Salary Pool	-	-	-	-	-	0.00%
360	211 Health Insurance	5,592	7,755	12,519	9,796	(2,723)	-21.75%
361	212 Dental Insurance	-	123	310	164	(146)	0.00%
362	213 Life Insurance	1,090	107	1,096	1,096	-	0.00%
363	214 Long Term Disability Insurance	391	435	399	436	37	9.27%
364	220 FICA	14,055	12,825	14,062	14,464	402	2.86%
365	231 Employee Retirement	2,577	2,957	3,732	3,690	(42)	-1.13%
366	232 Teacher Retirement	30,027	28,753	32,057	30,761	(1,296)	-4.04%
367	250 Unemployment Compensation	-	-	-	-	-	0.00%
368	260 Workers' Compensation	-	-	-	-	-	0.00%
369	290 Course Reimbursement	48,750	72,008	48,750	48,750	-	0.00%
370	291 ILSSA Course Reimbursement	15,000	8,208	15,000	15,000	-	0.00%
371	322 Professional Services for Program Improvements	45,000	10,033	45,000	45,000	-	0.00%
372	330 Contracted Services	55,000	88,748	55,000	55,000	-	0.00%
373	331 In-Service	5,000	9,180	5,000	5,000	-	0.00%
374	581 Conferences/Travel	2,250	635	2,250	2,250	-	0.00%
375	583 Professional Development ILEA	51,250	26,129	51,250	51,250	-	0.00%
376	584 Professional Development ILSSA	19,500	1,301	19,500	19,500	-	0.00%
377	585 Mileage Reimbursements	2,000	778	2,000	2,000	-	0.00%
378	586 Mileage Reimbursements ILSSA	-	-	-	-	-	0.00%
379	587 Mileage Reimbursements ILEA	-	2,601	-	-	-	0.00%
380	610 Supplies	15,000	10,982	29,460	29,460	-	0.00%
381	611 AV Supplies	-	-	-	-	-	0.00%
382	640 Books & Printed Material	4,000	1,500	19,000	19,000	-	0.00%
383	644 Electronic Information Access	-	-	-	-	-	0.00%
384	650 Software	-	-	-	-	-	0.00%
385	731 Added Equipment	-	-	-	-	-	0.00%
386	735 Replacement Equipment	-	-	-	-	-	0.00%
387	810 Dues & Fees	1,600	135	125	125	-	0.00%
388							
389	Total 2212 Instructional & Curriculum Development	496,214	447,643	534,556	535,641	1,085	0.20%

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390							
391	2222 School Library Services						
392	112 Library Salaries	154,044	151,445	153,945	153,945	-	0.00%
393	114 Paraeducators' Salaries	62,049	64,661	78,242	73,264	(4,978)	-6.36%
394	211 Health Insurance	49,433	33,283	33,047	48,723	15,676	47.44%
395	212 Dental Insurance	3,386	1,549	1,667	1,693	26	1.56%
396	213 Life Insurance	180	102	180	180	-	0.00%
397	215 Health Reimbursement Account	-	-	-	-	-	0.00%
398	216 ILSSA Flex Med	1,000	519	1,250	500	(750)	-60.00%
399	220 FICA	16,959	16,344	18,195	17,516	(679)	-3.73%
400	231 Employee Retirement	7,108	7,372	7,274	8,274	1,000	13.75%
401	232 Teachers Retirement	32,380	31,834	32,097	30,235	(1,862)	-5.80%
402	250 Unemployment Compensation	-	-	-	-	-	0.00%
403	260 Workers' Compensation	-	-	-	-	-	0.00%
404	330 Contracted Services	-	-	-	-	-	0.00%
405	430 Contracted Repairs	500	-	500	500	-	0.00%
406	585 Mileage Reimbursements	-	-	25	-	(25)	0.00%
407	610 Supplies	4,440	3,326	4,440	5,350	910	20.50%
408	611 AV Supplies	1,700	1,198	1,900	1,700	(200)	-10.53%
409	640 Books & Printed Material	17,000	13,380	18,400	20,600	2,200	11.96%
410	644 Electronic Information Access	-	-	-	-	-	0.00%
411	731 Added Equipment	-	-	760	1,000	240	0.00%
412	734 New Computer Equipment	-	-	-	-	-	0.00%
413	735 Replacement Equipment	2,050	1,934	4,101	500	(3,601)	-87.81%
414	810 Dues & Fees	710	335	765	765	-	0.00%
415							
416	Total 2222 School Library Services	352,939	327,282	356,788	364,745	7,957	2.23%

**Inter-Lakes School District
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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
417							
418	2310 School Board Services						
419	118 Treasurer's Salaries	1,500	1,500	1,500	1,500	-	0.00%
420	119 School Board Salaries	10,800	10,800	10,800	10,800	-	0.00%
421	122/123 Clerk/District Officers Salary	200	177	200	200	-	0.00%
422	220 FICA	957	955	957	957	-	0.00%
423	231 Employee Retirement	-	8	-	-	-	0.00%
424	260 Workers Compensation	-	-	-	-	-	0.00%
425	313 Staff Management Services	-	-	-	-	-	0.00%
426	321 Professional Service for Instruction	5,000	-	5,000	5,000	-	0.00%
427	330 Contracted Services	6,760	30,402	6,760	5,000	(1,760)	-26.04%
428	2317.320 Audit	20,250	23,000	31,750	31,750	-	0.00%
429	2318.318 Legal	37,507	35,551	25,000	32,000	7,000	28.00%
430	331 District Meeting	1,500	-	1,500	1,500	-	0.00%
431	319 Negotiations	-	-	-	-	-	0.00%
432	520 Insurance	50,451	39,851	56,469	58,469	2,000	3.54%
433	521 Student Accident Insurance	-	-	-	-	-	0.00%
434	540 Advertising	4,200	7,414	4,200	7,000	2,800	66.67%
435	550 Printing	3,000	-	3,000	1,000	(2,000)	-66.67%
436	581 Conferences/Travel	500	-	500	500	-	0.00%
437	610 Supplies	10,000	21,379	10,000	13,000	3,000	30.00%
438	810 Dues & Fees	10,441	18,848	10,441	12,941	2,500	23.94%
439							
440	Total 2310 School Board Services	163,066	189,885	168,077	181,617	13,540	8.06%
441							
442	2320 Office of the Superintendent - SAU Services						
443	330 Contracted Services	985,309	985,309	1,095,206	1,155,420	60,214	5.50%
444							
445	Total 2320 Superintendent SAU Services	985,309	985,309	1,095,206	1,155,420	60,214	5.50%

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Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
446							
447	2410 Office of the Principal						
448	111 Principals' Salaries	281,916	288,803	297,028	310,879	13,851	4.66%
449	112 Assistant Principals' Salaries	260,341	253,637	260,483	274,033	13,550	5.20%
450	121 Substitutes' Salaries	1,500	4,500	1,500	1,500	-	0.00%
451	123 Temp/Part Time Salary	3,000	-	3,000	6,000	3,000	100.00%
452	124 Salary Pool	-	-	-	-	-	0.00%
453	211 Health Insurance	69,373	66,256	75,117	114,404	39,287	52.30%
454	212 Dental Insurance	7,494	5,745	6,124	6,723	599	9.78%
455	213 Life Insurance	6,522	583	6,522	6,552	30	0.46%
456	214 Long Term Disability Insurance	2,332	2,538	2,360	2,098	(262)	-11.10%
457	220 FICA	43,125	41,790	43,976	46,236	2,260	5.14%
458	231 Employee Retirement	-	-	-	-	-	0.00%
459	232 Teachers Retirement	116,146	114,878	118,724	117,489	(1,235)	-1.04%
460	250 Unemployment Compensation	-	-	-	-	-	0.00%
461	260 Workers' Compensation	-	-	-	-	-	0.00%
462	330 Contracted Services	73,600	67,270	67,100	67,300	200	0.30%
463	430 Contracted Repairs	750	-	750	750	-	0.00%
464	442 Equipment Rental	2,088	984	2,088	2,088	-	0.00%
465	534 Postage	7,325	(1,467)	6,325	5,575	(750)	-11.86%
466	550 Printing	11,115	3,614	8,600	8,400	(200)	-2.33%
467	581 Conferences/Travel	15,750	529	13,523	13,773	250	1.85%
468	585 Mileage Reimbursements	5,361	637	3,111	3,211	100	3.21%
469	610 Supplies	11,600	10,586	11,600	14,600	3,000	25.86%
470	611 AV Supplies	200	-	200	200	-	0.00%
471	640 Books & Printed Material	250	-	790	850	60	7.59%
472	731 Added Equipment	-	-	-	-	-	0.00%
473	735 Replacement Equipment	1,000	-	1,600	1,800	200	12.50%
474	810 Dues & Fees	18,083	9,193	15,459	13,569	(1,890)	-12.23%
475							
476	Total 2410 Office of the Principal	938,871	870,076	945,980	1,018,030	72,050	7.62%

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
477							
478	2412 Principal Support						
479	115 Secretaries Salaries	250,433	261,740	307,308	317,803	10,495	3.42%
480	123 Temp/Part Time Salary	-	1,070	-	-	-	0.00%
481	124 Salary Pool	-	-	-	-	-	0.00%
482	211 Health Insurance	106,346	79,065	95,598	127,583	31,985	33.46%
483	212 Dental Insurance	6,138	4,005	4,734	5,510	776	16.39%
484	213 Life Insurance	126	137	144	144	-	0.00%
485	215 Health Reimbursement Account	-	1,500	-	-	-	0.00%
486	220 FICA	20,013	21,583	24,725	28,687	3,962	16.02%
487	231 Employee Retirement	35,212	40,064	43,208	43,002	(206)	-0.48%
488	250 Unemployment Compensation	-	-	-	-	-	0.00%
489	260 Workers' Compensation	-	-	-	-	-	0.00%
490	581 Conferences/Travel	3,650	982	3,650	3,700	50	1.37%
491	731 Added Equipment			-	-	-	0.00%
492							
493	Total 2412 Principal Support	421,918	410,146	479,367	526,429	47,062	9.82%
494							
495	2590 Auditorium						
496	111 Director's Salary	-	-	-	-	-	0.00%
497	123 Technician's Salary	5,500	1,275	5,500	5,500	-	0.00%
498	220 FICA	421	98	421	421	-	0.00%
499	231 Employee Retirement	-	-	-	-	-	0.00%
500	250 Unemployment Compensation	-	-	-	-	-	0.00%
501	260 Workers' Compensation	-	-	-	-	-	0.00%
502	330 Contracted Services	-	-	-	-	-	0.00%
503	610 Supplies	3,000	3,000	3,000	3,000	-	0.00%
504	731 Added Equipment	-	-	-	-	-	0.00%
505	735 Replacement Equipment	5,000	2,989	5,000	5,000	-	0.00%
506							
507	Total 2590 Auditorium	13,921	7,362	13,921	13,921	-	0.00%
508							

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Master Budget 2023/2024**

No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
509	2610 Operation of Plant						
510	111 Facilities Director	93,846	93,845	103,500	107,625	4,125	3.99%
511	115 Clerical/Office Support	-	-	14,545	14,546	1	
512	116 Custodian Salaries	491,832	450,322	525,266	545,692	20,426	3.89%
513	117 Maintenance Salaries	136,056	136,527	142,868	150,001	7,133	4.99%
514	121 Summer/Substitutes	-	6,358	-	-	-	
515	124 Salary Pool	-	-	-	-	-	0.00%
516	130 Overtime	50,000	47,611	50,000	50,000	-	0.00%
517	211 Health Insurance	330,545	249,228	323,399	350,340	26,941	8.33%
518	212 Dental Insurance	17,924	14,539	17,034	17,847	813	4.77%
519	213 Life Insurance	1,378	364	1,384	1,384	-	0.00%
520	214 Long Term Disability Insurance	391	435	399	436	37	9.27%
521	215 Health Reimbursement Account	1,500	-	1,500	1,500	-	0.00%
522	220 FICA	58,862	55,468	64,044	66,421	2,377	3.71%
523	231 Employee Retirement	108,644	102,156	117,707	117,658	(49)	-0.04%
524	232 Teacher Retirement	-	-	-	-	-	0.00%
525	250 Unemployment Compensation	-	-	-	-	-	0.00%
526	260 Workers' Compensation	-	-	-	-	-	0.00%
527	330 Contracted Services	8,000	7,049	9,250	9,750	500	5.41%
528	411 Water and Sewer	18,700	14,985	28,500	28,500	-	0.00%
529	421 Rubbish Removal	38,300	39,671	43,300	43,300	-	0.00%
530	430 Repairs & Maintenance Services	12,100	7,873	12,100	12,100	-	0.00%
531	531 Telephone	20,000	19,162	22,000	22,000	-	0.00%
532	550 Printing and Binding	-	3,929	-	-	-	0.00%
533	585 Conferences/Travel	2,550	1,989	2,550	2,550	-	0.00%
534	610 Supplies	165,000	126,449	175,000	175,000	-	0.00%
535	622 Electricity	110,192	134,045	130,214	187,400	57,186	43.92%
536	623 Propane	33,235	33,814	51,975	46,200	(5,775)	-11.11%
537	624 Fuel Oil	41,608	34,183	87,142	122,860	35,718	40.99%
538	629 Pellet Fuel	69,158	41,571	74,025	83,475	9,450	12.77%
539	644 Electronic Information Access	-	-	-	-	-	0.00%
540	650 Software	-	-	-	-	-	0.00%
541	731 Added Equipment	-	-	-	-	-	0.00%
542	735 Replacement Equipment	-	-	1,000	1,000	-	0.00%
543	810 Dues & Fees	-	-	-	-	-	0.00%
544							
545	Total 2610 Operation of Plant	1,809,821	1,621,573	1,998,702	2,157,585	158,883	7.95%
546							

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No.	Function/Description	VOTED 2021/2022	ACTUAL 2021/2022	VOTED 2022/2023	PROPOSED 2023/2024	\$ Increase/ (Decrease) 2023/2024	% Change to Voted 22/23
547	2620 Buildings & Equipment						
548	330 Contracted Services	120,094	183,355	123,314	132,800	9,486	7.69%
549	331 Other Contracted Services	8,500	5,285	13,000	83,500	70,500	542.31%
550	430 Contracted Repairs	117,700	114,232	130,800	152,800	22,000	16.82%
551	431 Maintenance Contracts	-	-	-	-	-	0.00%
552	442 Rental Equipment	2,000	1,530	4,550	4,550	-	0.00%
553	448 LED Lighting Lease	4,500	4,305	4,500	4,500	-	0.00%
554	449 Honeywell Lease	563,351	563,344	569,362	575,553	6,191	1.09%
555	585 Mileage Reimbursements	2,500	1,598	2,800	2,800	-	0.00%
556	610 Supplies	60,000	45,759	63,000	63,000	-	0.00%
557	626 Gasoline	1,100	1,200	1,200	1,200	-	0.00%
558	731 Added Equipment	31,000	26,245	30,400	11,600	(18,800)	-61.84%
559	733 New Furniture	-	2,400	-	-	-	0.00%
560	735 Replacement Equipment	399,500	530,285	304,500	444,000	139,500	45.81%
561	810 Dues & Fees	-	-	-	-	-	0.00%
562							
563	Total 2620 Buildings & Equipment	1,310,245	1,479,538	1,247,426	1,476,303	228,877	18.35%
564							
565	2630 Care of Grounds						
566	330 Contracted Services	19,550	4,750	20,250	20,250	-	0.00%
567	422 Snow Plowing	45,300	41,520	50,000	50,000	-	0.00%
568	424 Lawn Care	56,400	61,334	66,400	66,400	-	0.00%
569	429 Other Cleaning Services	4,400	1,900	4,400	4,400	-	0.00%
570	430 Repairs & Maintenance Services	176,400	140,680	29,700	200,700	171,000	575.76%
571	450 Construction - Special Projects	-	-	-	-	-	0.00%
572	610 Supplies	3,500	200	3,500	3,500	-	0.00%
573	731 Added Equipment	-	-	-	-	-	0.00%
574	735 Replacement Equipment	5,500	592,935	130,500	130,500	-	0.00%
575							
576	Total 2630 Care & Upkeep of Grounds	311,050	843,319	304,750	475,750	171,000	56.11%
577							

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578	2700 Transportation						
579	2721.519 Regular Education Transportation	966,484	925,737	935,367	974,417	39,050	4.17%
580	2722.519 Special Education Transportation	369,658	354,688	590,328	591,014	686	0.12%
581	2723.519 Vocational Mid-Day Run	60,000	63,763	72,203	155,342	83,139	115.15%
582	2724.519 Athletic Transportation	63,662	73,746	66,208	66,208	-	0.00%
583	2725.519 Field Trips & Co-Curricular	42,267	31,336	47,652	45,767	(1,885)	-3.96%
584	2727.519 Homeless	29,268	3,167	13,725	2,500	(11,225)	-81.79%
585	2728.519 Summer School	14,000	29,145	20,000	25,000	5,000	25.00%
586							
587	Total 2700 Transportation	1,545,339	1,481,582	1,745,483	1,860,248	114,765	6.57%
588							
589	2840 Retirement Incentives						
590	111 Administrative Salaries	-	-	-	-	-	0.00%
591	112 Professional Salaries	87,143	131,100	84,723	130,391	45,668	53.90%
592	220 FICA	6,667	10,029	6,481	9,975	3,494	53.91%
593	232 Teacher Retirement	18,318	27,557	17,808	25,609	7,801	43.81%
594	260 Workers' Compensation	-	-	-	-	-	0.00%
595							
596	Total 2840 Retirement Incentives	112,128	168,686	109,012	165,975	56,963	52.25%
597							
598	2850 Retired Employee Expenses						
599	211 Retiree Health Insurance	1,199,585	1,061,433	1,162,970	1,406,434	243,464	20.93%
600	215 Self Insurance	-	-	-	-	-	0.00%
601							
602	Total 2850 Retired Employee Expenses	1,199,585	1,061,433	1,162,970	1,406,434	243,464	20.93%
603							

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604	2900 Costs to Distribute						
605	215 Health Reimbursement Account	-	675	6,000	3,000	(3,000)	-50.00%
606	250 Unemployment Compensation	6,633	-	5,415	5,415	-	0.00%
607	260 Workers' Compensation	57,511	40,760	60,847	55,000	(5,847)	-9.61%
608							
609	Total 2900 Costs to Distribute	64,144	41,435	72,262	63,415	(8,847)	-12.24%
610							
611	5100 Debt Services						
612	830 Interest	-	-	-	-	-	0.00%
613	910 Principal	-	-	-	-	-	0.00%
614							
615	Total 5100 Debt Services	-	-	-	-	-	0.00%
616							
617	5252 Expendable Trust Transfer						
618	930 Transfer to Expendable Trust	175,000	175,000	170,000	-	(170,000)	-100.00%
619							
620	Total 5252 Expendable Trust Transfer	175,000	175,000	170,000	-	(170,000)	-100.00%
621							
622	Total General Fund	28,252,822	27,098,542	29,021,576	30,071,251	1,049,675	3.62%
623							
624	5220 Federal Funds						
625	930 Federal Grants	200,000	-	200,000	200,000	-	0.00%
626	5221 Food Service Fund						
627	930 Food Service Fund	395,000	10,000	395,000	395,000	-	0.00%
628							
629	Total Appropriations	28,847,822	27,108,542	29,616,576	30,666,251	1,049,675	3.54%