



Inter-Lakes School District

Annual School District Meeting March 6, 2024, 6:00 pm
Inter-Lakes Community Auditorium

| TABLE OF CONTENTS | |
|---|-------|
| WARRANT ARTICLES OVERVIEW | 2 |
| WARRANT ARTICLES | 3-4 |
| WARRANT ARTICLE 3 – SUPPORT STAFF COLLECTIVE BARGAINING AGREEMENT | 5-8 |
| WARRANT ARTICLE 5 – OPERATING BUDGET OVERVIEW | 9-12 |
| PIE CHART: EXPENDABLE TRUST BALANCES | 13 |
| ENROLLMENT GRAPHS | 14-15 |
| FREE AND REDUCED GRAPH | 16 |
| BUDGET OVERVIEW COMPARISONS – STAFFING AND FUNCTIONS | 17 |
| PIE CHART: OPERATING BUDGET BY OBJECT | 18 |
| CATEGORY COMPARISONS OF PIE CHART | 19 |
| SPECIAL EDUCATION 5 YEAR COST COMPARISON | 20 |
| FACILITIES 5 YEAR COST COMPARISON | 21 |
| FACILITIES CAPITAL IMPROVEMENT PLAN 2024/2025 | 22 |
| ESTIMATED REVENUE INFORMATION | 23 |
| ASSESSMENT FORMULA | 24 |
| WHAT DOES THIS MEAN FOR MY TAX BILL? | 25 |
| MASTER OPERATING BUDGET | 26-45 |
| | |
| | |

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 Support Staff Association, Paraeducators. 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 allows any other business to be conducted that may legally come before the meeting.

Inter-Lakes Cooperative School District

Warrant for 2024

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 WEDNESDAY, MARCH 6, 2024, 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 Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

| | Estimated Increase |
|----------------|--------------------|
| Year 2024-2025 | \$ 742,599 |
| Year 2025-2026 | \$ 153,257 |
| Year 2026-2027 | \$ 160,513 |

and further to raise and appropriate \$742,599 for the 2024-2025 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, will 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 article. (Majority vote required.)

Article 5. To see if the District will vote to raise and appropriate the amount of \$_____ 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 transact any other business that may legally come before the meeting.

Inter-Lakes School Board and Inter-Lakes Support Staff Association Summary of Proposed Contract

The Association currently represents **60 people**. These positions include Classroom Paraeducators, Special Education Paraeducators, Title I Paraeducators, Speech Language Assistants, Media Generalist Assistants, and School Nurse Assistants. The proposed agreement addresses the following identified priorities: improvement in wages, access to health insurance, increased time, and financial differentials for advanced certifications and specific assignments.

COST ITEMS

Time

Paraeducators are essential to the successful functioning of our schools. Having paraeducators scheduled prior to the start of the school day and after the school day ends will create better communication and coordination of services for our students. To this end, it is the intention to have current paraeducators move from just below 7 hours per day to 7.5 hours per day.

In addition to length of day, new paraeducators will work 186 days. Returning paraeducators will continue to work 185 days.

Full-time paraeducators working 37.5 hours per week will attend one staff meeting per month each month of the school year. Part-time paraeducators will attend monthly staff meetings on a prorated basis. Staff meetings are approximately sixty-five (65) minutes long; paraeducators will be compensated for meeting time.

Wages

Certification/Assignment Differentials*

- Speech Assistants, 1 staff member holds this credential, will receive \$4/hour differential
- Staff with Registered Behavior Technician certification, 8 staff members hold this credential, will receive \$3/hour differential
- Wilson Certification, 1 staff member holds this certification, will receive \$2/hour differential
- School Nurse Assistants, 2 staff members, will receive \$3/hour differential
- Staff members, up to 10, who are CPI certified and sign up for the District Behavior Intervention Plan (BIP) list, will receive \$2/hour differential

*If multiple certifications and/or assignment differentials pertain, the cumulative amount is applied to the hourly rate.

Additionally, the salary schedule was increased as follows:

- **Year 1** **5% on base** **Off Step Adjustment: \$2.00/hr.**
- **Year 2** **5% on base** **Off Step Adjustment: \$1.75/hr.**
- **Year 3** **5% on base** **Off Step Adjustment: \$1.50/hr.**

The increases on base, certification, assignment differentials, step adjustments, and increased hours equal average increases of:

- **Year 1** **Average Hourly Base Pay: \$21.68/hour**
- **Year 2** **Average Hourly Base Pay: \$23.21/hour**
- **Year 3** **Average Hourly Base Pay: \$24.81/hour**

Insurance

Health

One health insurance plan will be offered. Only current employees or retirees presently enrolled in other plans will retain those plans as an option with the School District paying the dollar amount equal to the premium for the Access Blue Site of Service 20/40/1KDED RX 10/25/40 M10/40/70 and the employee paying the difference.

- Each year of the contract, employees employed for at least 37.5 hour per week will be provided health insurance as described in Table A.
- Each year of the contract, employees employed for less than 37.5 hours, but at least 30 hours, per week will be provided 100% of a single Access Blue Site of Service 20/40/1KDED RX 10/25/40 M10/40/70, which is projected to be \$10,762.
- Eligible employees who opt out, will receive fifty percent (50%) of the premium for the single coverage of Access Blue Site of Service 20/40/1KDED RX 10/25/40 M10/40/70. This is estimated at \$5,381 for next year (please note this is an estimate only not a guarantee).

Table A

| Health Insurance | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Employees at least 37.5 hours/week | | | | | | |
| Plan | Single | | Two-Person | | Family | |
| | District Contribution | Employee Contribution | District Contribution | Employee Contribution | District Contribution | Employee Contribution |
| Access Blue Site of Service 20/40/1KDED RX 10/25/40 M10/40/70 | 100% | 0% | 90% | 10% | 85% | 15% |
| Projected Cost Per Subscription | | | | | | |
| | Single | | Two-Person | | Family | |
| | District Contribution | Employee Contribution | District Contribution | Employee Contribution | District Contribution | Employee Contribution |
| | \$ 10,762 | \$0 | \$ 19,372 | \$ 2,152 | \$ 24,700 | \$ 4,359 |

Dental & Life Insurance

There is no change to dental & life insurance. However, there will be an increase of eligible employees.

OTHER ITEMS

Language for Military Leave (10 days) and Military Leave for Family Members (5 days) is included.

OVERALL COST SUMMARY

Table B below provides the overall cost summary during the agreement period.

Table B

| | Year 1 2024/2025 | Year 2 2025/2026 | Year 3 2026/2027 | Total |
|---|-----------------------------|-----------------------------|-----------------------------|--------------------|
| Health Insurance | \$246,405 | | | \$246,405 |
| Dental Insurance | \$31,619 | | | \$31,619 |
| Life Insurance | \$1,080 | | | \$1,080 |
| Salary plus Fixed Costs | \$413,119 | \$152,146 | \$159,350 | \$724,615 |
| BIP List Differential (maximum 10) | \$33,991 | | | \$33,991 |
| Staff Meetings (10 per year) | \$16,385 | \$1,110 | \$1,163 | \$18,658 |
| Total | \$742,599 | \$153,256 | \$160,513 | \$1,056,368 |

| 2024-2025 Wage Schedule | | | |
|--------------------------------|-------------------|----------|----------|
| | | | |
| | 5.00% | | |
| Step | N | A | B |
| | | | |
| | | | |
| 0 | \$17.73 | \$18.23 | \$18.73 |
| 1 | \$18.08 | \$18.59 | \$19.10 |
| 2 | \$18.44 | \$18.96 | \$19.48 |
| 3 | \$18.81 | \$19.34 | \$19.87 |
| 4 | \$19.19 | \$19.73 | \$20.27 |
| 5 | \$19.57 | \$20.12 | \$20.67 |
| 6 | \$19.96 | \$20.52 | \$21.09 |
| 7 | \$20.36 | \$20.93 | \$21.51 |
| 8 | \$20.77 | \$21.35 | \$21.94 |
| 9 | \$21.19 | \$21.78 | \$22.38 |
| 10 | \$21.61 | \$22.22 | \$22.83 |
| 11 | \$22.04 | \$22.66 | \$23.28 |
| 12 | \$22.48 | \$23.11 | \$23.75 |
| 13 | \$22.93 | \$23.57 | \$24.22 |
| | | | |
| Off | \$2.00 per hour | | |
| Step | increase over | | |
| \$ 2.00 | 2023-24 base wage | | |

| 2025-2026 Wage Schedule | | | |
|-------------------------|-----------------|---------|---------|
| | 5.00% | | |
| Step | N | A | B |
| | | | |
| | | | |
| 0 | \$18.62 | \$19.12 | \$19.62 |
| 1 | \$18.99 | \$19.50 | \$20.01 |
| 2 | \$19.37 | \$19.89 | \$20.41 |
| 3 | \$19.76 | \$20.29 | \$20.82 |
| 4 | \$20.16 | \$20.70 | \$21.23 |
| 5 | \$20.56 | \$21.11 | \$21.66 |
| 6 | \$20.97 | \$21.53 | \$22.09 |
| 7 | \$21.39 | \$21.96 | \$22.53 |
| 8 | \$21.82 | \$22.40 | \$22.99 |
| 9 | \$22.26 | \$22.85 | \$23.44 |
| 10 | \$22.71 | \$23.31 | \$23.91 |
| 11 | \$23.16 | \$23.78 | \$24.39 |
| 12 | \$23.62 | \$24.26 | \$24.88 |
| 13 | \$24.09 | \$24.75 | \$25.38 |
| | | | |
| | | | |
| Off | \$1.75 per hour | | |
| Step | increase over | | |
| \$ 1.75 | 2024-25 wage | | |

| 2026-2027 Wage Schedule | | | |
|-------------------------|-----------------|---------|---------|
| | 5.00% | | |
| Step | N | A | B |
| | | | |
| | | | |
| 0 | \$19.55 | \$20.05 | \$20.55 |
| 1 | \$19.94 | \$20.45 | \$20.96 |
| 2 | \$20.34 | \$20.86 | \$21.38 |
| 3 | \$20.75 | \$21.28 | \$21.81 |
| 4 | \$21.17 | \$21.71 | \$22.24 |
| 5 | \$21.59 | \$22.14 | \$22.69 |
| 6 | \$22.02 | \$22.58 | \$23.14 |
| 7 | \$22.46 | \$23.03 | \$23.60 |
| 8 | \$22.91 | \$23.49 | \$24.08 |
| 9 | \$23.37 | \$23.96 | \$24.56 |
| 10 | \$23.84 | \$24.44 | \$25.05 |
| 11 | \$24.32 | \$24.93 | \$25.55 |
| 12 | \$24.81 | \$25.43 | \$26.06 |
| 13 | \$25.31 | \$25.94 | \$26.58 |
| | | | |
| | | | |
| Off | \$1.50 per hour | | |
| Step | increase over | | |
| \$ 1.50 | 2025-26 wage | | |

INTER-LAKES SCHOOL DISTRICT

2024/2025 Proposed Budget Overview for Inter-Lakes School Board

The general fund operational budget presented \$32,648,877 has an increase of \$1,166,294 or 3.70% over the 2023/2024 voted budget of \$31,482,583.

Budget Drivers: There are two main drivers of the 2024/2025 operational budget – Costs related to Student Services and Health Insurance.

- **Student Services have increased by \$954,356 (excluded from this number are health/dental insurance), which is an increase of 17.76% over the 2023/2024 voted budget.** Student Services includes - Special Education, Extended School Year, Bilingual, Special Education Coaches, Psychology, Speech Services, Physical & Occupational Therapy, and Special Education Transportation.
 - This is a direct result of more complex needs for students receiving specialized services.
 - Proposed staffing increases in this area include – 1.0 FTE Building Level Student Services Coordinator (ILES), 0.4 FTE Speech Pathologist, and 0.1 FTE Bilingual Teacher.
 - Rationale 1.0 FTE Building Level Student Services Coordinator – the complexity of student needs requires more direct management of building level services.
 - Rationale 0.4 FTE Speech Pathologist – Individual Education Plans (IEPs) and 504 Plans are requiring more services in this area. In previous years, Inter-Lakes has employed a 1.0 FTE Speech Pathologist and Ashland has paid 0.4 FTE of the salary/benefits. As Inter-Lakes needs have increased this is no longer an option.
 - Rationale 0.1 FTE Bilingual Teacher – Student needs in this area have increased. In previous years, Inter-Lakes has employed a 0.9 FTE Bilingual Teacher and Ashland has paid 0.2 FTE of the salary/benefits. This position will increase to 1.0 FTE with Ashland continuing to pay 0.2 FTE of the salary/benefits.
 - Proposed staffing decreases in this area include – 9.0 FTE Special Education Paraprofessional positions.
 - Rationale for reduction of 9.0 FTEs – these are open positions that have not been filled since the pandemic. Additionally, programming for some students receiving special education services requires a different level of service which will be met through contracted service providers. The decrease for the 9.0 FTEs (minus health/dental) is \$266,670.
 - Reduce 1.0 FTE Special Education Teacher, which will return the School District to the 22/23 Special Education Teacher staffing level. This reduction will be accomplished through the natural transition point provided by a retirement in this area.
 - During the 2025/2026 budget process, it is anticipated there will be some funds received from State Special Education Aid for students whose special education programming exceeds 3.5 times the State average/pupil cost.* The State average/pupil cost is presently at \$20,323. Funds received from State Special Education Aid are considered revenue and used to reduce the amount needed to be raised by local taxes. These funds, if received, are provided the year following the expense.

*This is the current threshold used by the State of New Hampshire and is subject to change. Note - only a portion of every dollar spent above the threshold is funded.

- **Health and Dental Insurance has increased by \$505,852, which is an increase of 10.84% over the 2023/2024 voted budget.**
 - The health insurance Guaranteed Maximum Rate (GMR) for 2024/2025 is an increase of 15.7%. The GMR for 2023/2024 was 7.1% and the actual rate increase was 7.1%. The dental insurance for 2023/2024 has a GMR of 1.5%. The GMR for 2023/2024 was 1.5% and the actual rate increase was 1.5%.
 - The increase to health insurance costs includes subscription changes and the cost of this benefit for the 1.5 FTE positions proposed in Student Services.
 - Retiree health and dental insurance has increased by \$212,887 or 15.14% from the previous year. The amount proposed for retiree health in the 2024/2025 budget is \$1,619,321. This benefit supports 198 retirees and/or retiree spouses/dependents.
 - The School Board decided to reduce health insurance by \$80,754 and use the Health Reserve, if needed, to offset the expense in the 2024/2025 budget.
- ❖ **New Hampshire Retirement:** New Hampshire Retirement Employer Contribution Rates have stayed the same for 2024/2025 from 2023/2024 – Teachers are 19.64% and Employees are 13.53%. Excluding Student Services teacher retirement, costs have increased \$25,588 or 1.58% over the 2023/2024 voted budget. Excluding Student Services and the proposed Collective Bargaining Agreement (CBA), employee retirement costs have increased \$21,572 or 8.41% over the 2023/2024 voted budget.
- ❖ **Regular Education:** There are 1.2 FTEs less in the proposed budget for regular education teachers as compared to the previous voted budget. There was a 1.0 FTE teacher resignation at the elementary level last spring and based on enrollment, the position was not filled; therefore, it is not included in the proposed budget. Additionally, the Principal at Sandwich Central School has been apportioned to 0.8 FTE Office of the Principal and 0.2 FTE Regular Education, depending on needs of SCS and the larger School District, the 0.2 FTE fluctuates between administrative and teaching responsibilities and as a result, it makes sense to allocate the funding under the Office of the Principal.

There is a 1.0 FTE increase in Regular Education Paraeducators. This was added during the current school year to support the WINN (What I Need Now) Room at ILES; the WINN Room is a critical part of supporting behavior needs at ILES. The WINN Room is staffed by a 1.0 FTE non-bargaining position and 1.0 FTE (new to the budget) Regular Education Paraeducator.

In the 2024/2025 school year, the incoming 7th grade class will be 81 students (as of 1/19/24) with 24 or close to 30% requiring special education services and 12 or close to 15% with 504 Plans. Seventh grade is a critical transition point for our students. In order to best meet the needs of next year's 7th grade class, we are shifting 1.0 FTE regular education teacher from the elementary level and 1.0 FTE regular education teacher from the high school level to 7th grade for next year. This will allow for 6 sections of each core class (English Language Arts, Mathematics, Science, and Social Studies) versus 4 sections of each core class. This has no budgetary impact except that costs have shifted from the elementary and high school levels to the 7-8 level.

Substitute salaries and fixed costs have increased by \$28,990, which is based on a 5 year average.

Regular Education under Temp/Part Time Salaries includes support for 2 Principal Advisory Councils (Elementary and Middle/High). Salary and fixed costs for this are \$66,828.

- ❖ **Athletics:** Athletics has increased by \$32,446 or by 5.69%.
- ❖ **Guidance:** Other Professional Services includes \$165,670 for Growing Roots which provides access for students to licensed mental health professionals.
- ❖ **Technology Services:** Removed during budget preparations is close to \$40,000 from the Electronic Information Access and \$5,000 from Replacement Equipment. In the past few years, ESSER funds and fund balance have supported continuation of system technology and educational tools. As ESSER funds are not available, it is our hope that possible end of year fund balance will provide the \$40,000 not included in the proposal. Overall, Technology Services is down \$31,200.
- ❖ **Curriculum and Development:** This area received a number of reductions during budget preparations. Overall, Curriculum and Development is down \$89,746 or decreased by 16.75%. It is our hope that possible end of year fund balance will provide \$25,000 to support staff salaries plus fixed costs. This line supports compensation for teacher time outside of contracted hours; this time is needed to move School District initiatives forward.
- ❖ **School Board Services:** This area has primarily increased by \$9,438 due to our property and liability insurance increasing.
- ❖ **Office of the Principal:** The increase of \$112,600 in other professional services is primarily due to increased access to School Resource Officers for our schools.
- ❖ **Principal Support** – Two positions in this area are proposed to shift to full year positions. The two positions, Program Assistants, who are essential to providing behavior support for ILES and ILM/HS have been 220 day positions; the request to make them year round is to remain competitive in retaining the employees. The cost of this increase is \$19,055.
- ❖ **Facilities:**

Operation of Plant: Electricity has not increased, oil and propane have slight increases totaling \$1,200, and pellets have increased by \$20,475. Dues & Fees increased by \$3,200 primarily to support costs associated with “certifying” drivers for the Laker Activity Vehicle (LAV).

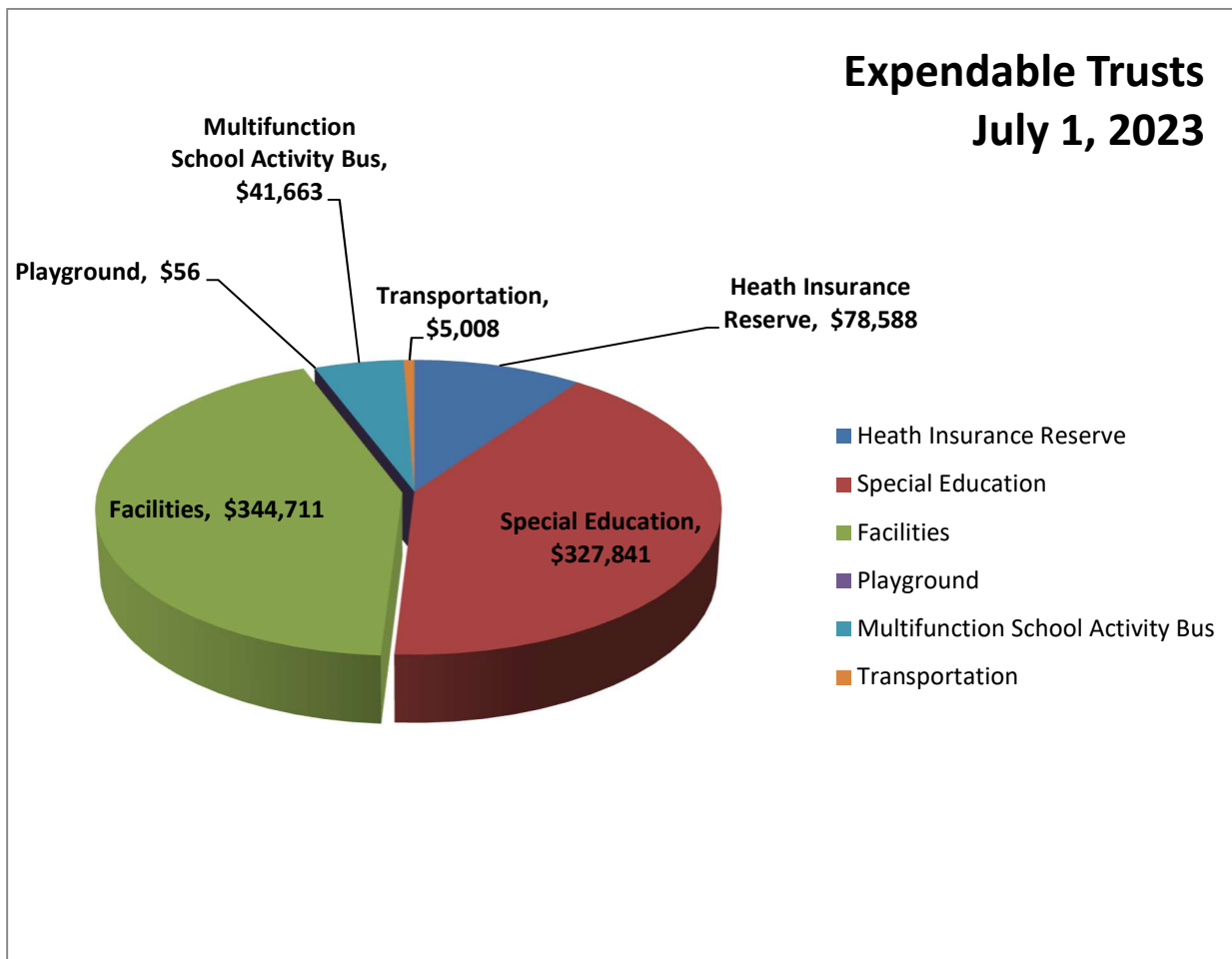
Buildings & Equipment/Care of Grounds: There are \$416,000 budgeted to support the Capital Improvements & Maintenance Plan. There are 2 roof projects: SCS Multi-Purpose Room and ILM/HS roof coatings to preserve EPDM both total \$202,000. Six (6) projects totaling \$636,000 from the Capital Improvements & Maintenance Plan are recommended to be deferred. The proposed deferred projects are: Humiston Building Parking Lot Replacement (\$108,000); ILES Multi-Purpose Room refurbishment (stage curtain, sound, paint, flooring etc. - \$95,000), ILM/HS section of roof coating to preserve EPDM (\$83,000), hallway flooring replacements (\$45,000) and interior painting (\$35,000), and replacement boilers for ILES and ILM/HS (\$200,000).

Honeywell Lease in 2024/2025 will be in year nine (9) of thirteen (13) of Phase II and refinance of Phase I, and lease amendment payment will be year eight (8) of twelve (12). Honeywell leases total \$581,930 of the proposed 2024/2025 budget.

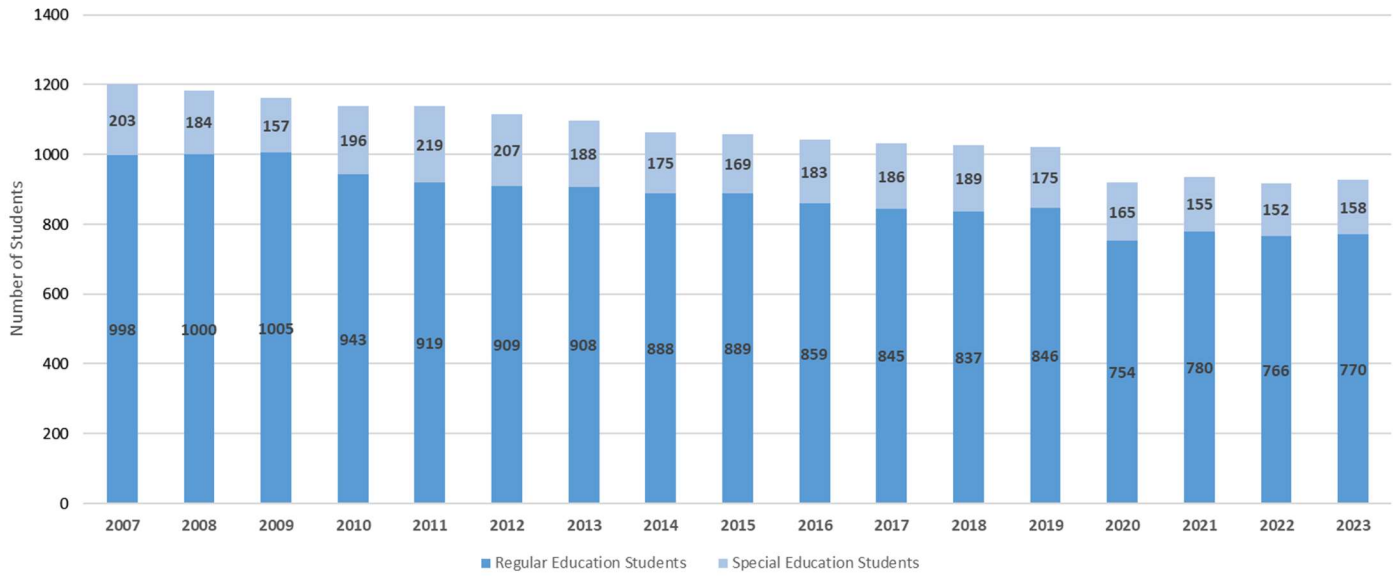
In order to provide more reliable transportation for athletics, co-curricular activities, and field experiences, \$36,000 is proposed in Building & Equipment for 2 additional Laker Activity Vehicles. The hope is to enter into a 3 – 5 year lease agreement for these 2 vehicles.

- ❖ **Transportation:** Overall transportation has decreased by \$173,211 or decreased by 9.31% from the 2023/2024 budget. Regular Education Transportation has decreased by \$108,573 due to a reduction in 2 Bus Routes; the School District will move from 13 Bus Routes to 11 Bus Routes. Additionally, Special Education Transportation decreased by \$90,786 (attributable to changes in programming) and other Transportation areas (Vocational, Athletic, Field Trips & Co-Curricular, Summer School) increased by \$28,647 (attributable to projected contractual increases and analysis of actual use).
- ❖ **Retirement:** There are two (2) retirements budgeted at \$119,301, which is a decrease of \$46,674 from the previous year. Three (3) retirements were included in the voted budget for 2023/2024.
- ❖ **Non-Bargaining Salaries:** Custodial staff were budgeted with a \$2/hour increase and all other non-bargaining salaries are budgeted at a 5% increase.
- ❖ **Collective Bargaining Agreements (CBA):** In 2024/2025 the Inter-Lakes School Board and Inter-Lakes Education Association Agreement will be in year two (2) of a three (3) year contract. The CBA between the Inter-Lakes School Board and Inter-Lakes Support Staff 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.

Pie Chart of Expendable Trust Balances



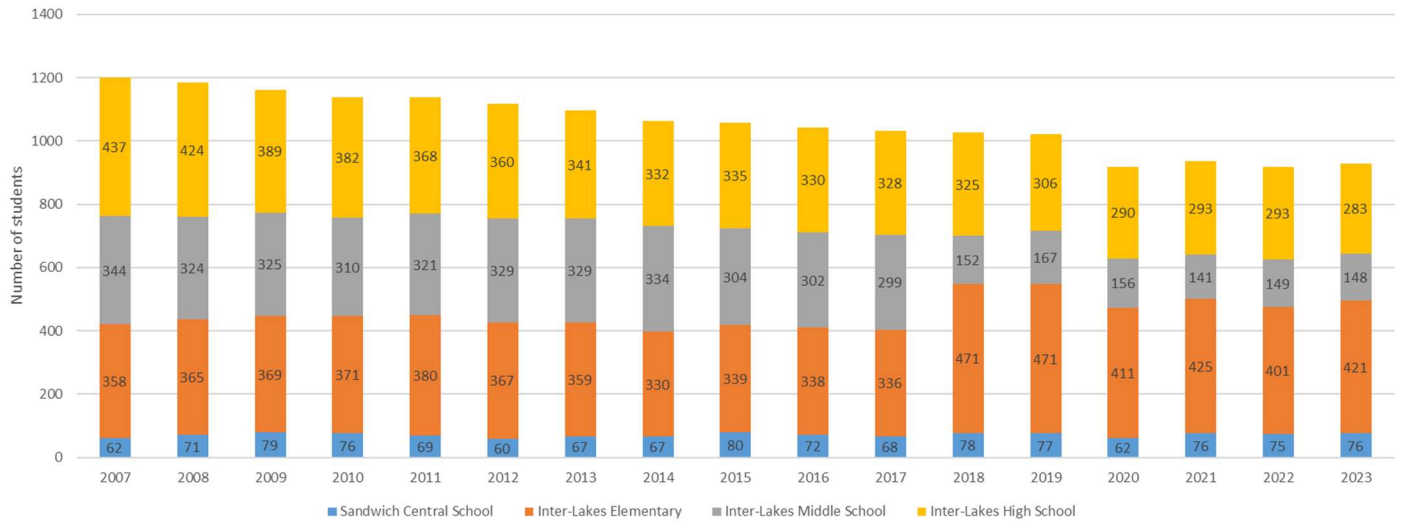
Inter-Lakes School District Enrollment History by Regular & Special Education



School District enrollment in October 2023 was 928 with 158 identified as Special Education.

| | | | | | | | | | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| Inter-Lakes School District | | | | | | | | | | | | | | | | | | |
| Enrollment: October 1st Historic | | | | | | | | | | | | | | | | | | |
| Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | |
| Regular Education Students | 998 | 1000 | 1005 | 943 | 919 | 909 | 908 | 888 | 889 | 859 | 845 | 837 | 846 | 754 | 780 | 766 | 770 | |
| Special Education Students | 203 | 184 | 157 | 196 | 219 | 207 | 188 | 175 | 169 | 183 | 186 | 189 | 175 | 165 | 155 | 152 | 158 | |
| Total Students | 1201 | 1184 | 1162 | 1139 | 1138 | 1116 | 1096 | 1063 | 1058 | 1042 | 1031 | 1026 | 1021 | 919 | 935 | 918 | 928 | |
| 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% | 16.56% | 17.03% | |

**Inter-Lakes School District
Fall Enrollment History by School 2007-2023**



| Inter-Lakes School District | | | | | | | | | | | | | | | | | | |
|----------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| Enrollment: October 1st Historic | | | | | | | | | | | | | | | | | | |
| Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | |
| Sandwich Central School | 62 | 71 | 79 | 76 | 69 | 60 | 67 | 67 | 80 | 72 | 68 | 78 | 77 | 62 | 76 | 75 | 76 | |
| Inter-Lakes Elementary | 358 | 365 | 369 | 371 | 380 | 367 | 359 | 330 | 339 | 338 | 336 | 471 | 471 | 411 | 425 | 401 | 421 | |
| Inter-Lakes Middle School | 344 | 324 | 325 | 310 | 321 | 329 | 329 | 334 | 304 | 302 | 299 | 152 | 167 | 156 | 141 | 149 | 148 | |
| Inter-Lakes High School | 437 | 424 | 389 | 382 | 368 | 360 | 341 | 332 | 335 | 330 | 328 | 325 | 306 | 290 | 293 | 293 | 283 | |
| | 1201 | 1184 | 1162 | 1139 | 1138 | 1116 | 1096 | 1063 | 1058 | 1042 | 1031 | 1026 | 1021 | 919 | 935 | 918 | 928 | |

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.

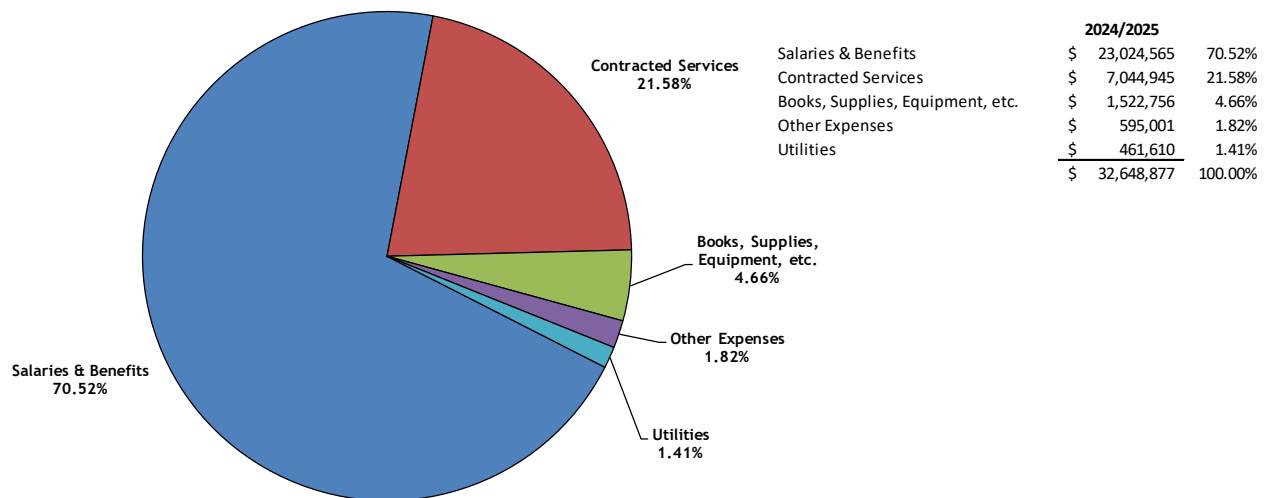
FREE & REDUCED SCHOOL LUNCH ELIGIBILITY COMPARISON STATE AVERAGE TO INTER-LAKES 2002/03 TO 2023/24



SUMMARY COMPARISONS: FUNCTION AND STAFFING 2023/24 TO 2024/25

| No. | Account # | DESCRIPTION | Voted 2023/2024 | Proposed 2024/2025 | \$ Change | % Change | % of Total Budget | 2023/24 FTE | 2024/25 FTE | FTE Change |
|-----|-----------|-------------------------------|--------------------|-----------------------|------------------|--------------|----------------------|----------------|----------------|---------------|
| 1 | 1100 | Regular Education | 10,069,020 | 10,217,514 | 148,494 | 1.47% | 31.30% | | | |
| 2 | | Teachers | | | | | | 75.70 | 74.50 | -1.20 |
| 3 | | Paraeducators | | | | | | 4.00 | 5.00 | 1.00 |
| 4 | 1210 | Special Education | 4,543,104 | 5,667,225 | 1,124,121 | 24.74% | 17.36% | | | |
| 5 | | Administration | | | | | | 0.00 | 1.00 | 1.00 |
| 6 | | Teachers | | | | | | 15.50 | 15.50 | 0.00 |
| 7 | | Paraeducators | | | | | | 62.02 | 52.90 | -9.12 |
| 8 | | Support | | | | | | 0.50 | 0.50 | 0.00 |
| 9 | 1215 | Extended School Year | 88,300 | 88,899 | 599 | 0.68% | 0.27% | | | |
| 10 | 1260 | Bilingual | 77,203 | 81,281 | 4,078 | 5.28% | 0.25% | | | |
| 11 | | Teachers | | | | | | 0.70 | 0.80 | 0.10 |
| 12 | 1290 | Special Ed. Assigned Coach | 8,347 | 8,347 | - | 0.00% | 0.03% | | | |
| 13 | 1300 | Vocational | 115,000 | 115,000 | - | 0.00% | 0.35% | | | |
| 14 | 1410 | Co-Curricular | 235,456 | 225,860 | (9,596) | -4.08% | 0.69% | | | |
| 15 | 1420 | Athletics | 569,812 | 602,258 | 32,446 | 5.69% | 1.84% | | | |
| 16 | | Athletic Director | | | | | | 1.00 | 1.00 | 0.00 |
| 17 | 1430 | Summer School | 67,488 | 59,489 | (7,999) | -11.85% | 0.18% | | | |
| 18 | 2110 | Attendance | 1 | 1 | - | 0.00% | 0.00% | | | |
| 19 | 2120 | Guidance | 1,027,522 | 1,115,248 | 87,726 | 8.54% | 3.42% | | | |
| 20 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 21 | | Teachers | | | | | | 5.50 | 5.50 | 0.00 |
| 22 | 2129 | Guidance Registrar | 70,462 | 75,097 | 4,635 | 6.58% | 0.23% | | | |
| 23 | | Support | | | | | | 1.00 | 1.00 | 0.00 |
| 24 | 2130 | Health | 315,337 | 327,145 | 11,808 | 3.74% | 1.00% | | | |
| 25 | | Nurses | | | | | | 2.00 | 2.00 | 0.00 |
| 26 | | Paraeducators | | | | | | 2.04 | 2.04 | 0.00 |
| 27 | 2140 | Psychological Services | 128,397 | 130,971 | 2,574 | 2.00% | 0.40% | | | |
| 28 | | Therapists (Teachers) | | | | | | 1.00 | 1.00 | 0.00 |
| 29 | 2150 | Speech Services | 528,235 | 586,893 | 58,658 | 11.10% | 1.80% | | | |
| 30 | | Therapists (Teachers) | | | | | | 3.60 | 4.00 | 0.40 |
| 31 | | Assistants | | | | | | 1.00 | 1.00 | 0.00 |
| 32 | 2160 | PT & OT | 222,492 | 235,071 | 12,579 | 5.65% | 0.72% | | | |
| 33 | | Therapists (Teachers) | | | | | | 1.50 | 1.50 | 0.00 |
| 34 | | Assistants | | | | | | 0.00 | 0.00 | 0.00 |
| 35 | 2210 | Technology | 1,160,885 | 1,129,685 | (31,200) | -2.69% | 3.46% | | | |
| 36 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 37 | | Support | | | | | | 3.33 | 3.33 | 0.00 |
| 38 | 2212 | Instructional Development | 535,641 | 445,895 | (89,746) | -16.75% | 1.37% | | | |
| 39 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 40 | | Support | | | | | | 0.33 | 0.33 | 0.00 |
| 41 | 2222 | Library | 373,754 | 400,341 | 26,587 | 7.11% | 1.23% | | | |
| 42 | | Teachers | | | | | | 2.00 | 2.00 | 0.00 |
| 43 | | Paraeducators | | | | | | 2.66 | 2.75 | 0.09 |
| 44 | 2310 | School Board Services | 181,617 | 191,162 | 9,545 | 5.26% | 0.59% | | | |
| 45 | 2320 | Office of the Superintendent | 1,155,420 | 1,204,914 | 49,494 | 4.28% | 3.69% | | | |
| 46 | 2410 | Office of the Principal | 1,018,030 | 1,236,388 | 218,358 | 21.45% | 3.79% | | | |
| 47 | | Principals | | | | | | 2.80 | 3.00 | 0.20 |
| 48 | | Assistant Principals | | | | | | 3.00 | 3.00 | 0.00 |
| 49 | 2412 | Principal Support | 526,429 | 552,488 | 26,059 | 4.95% | 1.69% | | | |
| 50 | | Support (school year) | | | | | | 3.00 | 1.00 | -2.00 |
| 51 | | Support (year round) | | | | | | 5.00 | 7.00 | 2.00 |
| 52 | 2590 | Auditorium | 13,921 | 13,921 | - | 0.00% | 0.04% | | | |
| 53 | 2610 | Operation of Plant | 2,157,585 | 2,311,558 | 153,973 | 7.14% | 7.08% | | | |
| 54 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 55 | | Custodians | | | | | | 14.00 | 14.00 | 0.00 |
| 56 | | Maintenance | | | | | | 2.00 | 2.00 | 0.00 |
| 57 | | Support | | | | | | 0.33 | 0.33 | 0.00 |
| 58 | 2620 | Care of Buildings & Equipment | 1,476,303 | 1,271,130 | (205,173) | -13.90% | 3.89% | | | |
| 59 | 2630 | Care of Grounds | 475,750 | 251,950 | (223,800) | -47.04% | 0.77% | | | |
| 60 | 2700 | Transportation | 1,860,248 | 1,687,037 | (173,211) | -9.31% | 5.17% | | | |
| 61 | 2840 | Retirement Incentives | 165,975 | 119,301 | (46,674) | -28.12% | 0.37% | | | |
| 62 | 2850 | Retired Employee Expenses | 1,406,434 | 1,619,321 | 212,887 | 15.14% | 4.96% | | | |
| 63 | 2900 | Costs to Distribute | 63,415 | 82,487 | 19,072 | 30.07% | 0.25% | | | |
| 64 | 3100 | Transfer to Food Service | - | - | - | 0.00% | 0.00% | | | |
| 65 | 5100 | Debt Service | - | - | - | 0.00% | 0.00% | | | |
| 66 | 5220 | Federal Funds | 200,000 | 200,000 | - | 0.00% | 0.61% | | | |
| 67 | 5221 | Food Service | 395,000 | 395,000 | - | 0.00% | 1.21% | | | |
| 68 | 5252 | Expendable Trust Funds | 250,000 | - | (250,000) | -100.00% | 0.00% | | | |
| 69 | | Total | 31,482,583 | 32,648,877 | 1,166,294 | 3.70% | 100.00% | 219.52 | 211.99 | -7.53 |

Inter-Lakes School District
Proposed Operating Budget 2024/2025
Comparisons by Object



Comparison by Object
2023/2024 to 2024/2025

| | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|----------------------------------|---------------|---------------|---------------------|---------|
| Salaries & Benefits | \$ 22,221,708 | \$ 23,024,565 | \$ 802,857 | 3.61% |
| Contracted Services | \$ 6,103,281 | \$ 7,044,945 | \$ 941,664 | 15.43% |
| Books, Supplies, Equipment, etc. | \$ 1,872,658 | \$ 1,522,756 | \$ (349,902) | -18.68% |
| Other Expenses | \$ 845,001 | \$ 595,001 | \$ (250,000) | -29.59% |
| Utilities | \$ 439,935 | \$ 461,610 | \$ 21,675 | 4.93% |
| | \$ 31,482,583 | \$ 32,648,877 | \$ 1,166,294 | 3.70% |

| Salaries & Benefits | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|---------------------------------------|----------------------|----------------------|---------------------|--------------|
| Salaries | \$ 13,875,673 | \$ 14,093,935 | \$ 218,262 | 1.57% |
| Health & Dental Insurance | \$ 4,665,510 | \$ 5,171,362 | \$ 505,852 | 10.84% |
| Life & Long Term Disability Insurance | \$ 27,056 | \$ 28,843 | \$ 1,787 | 6.60% |
| Retirement | \$ 2,451,864 | \$ 2,490,375 | \$ 38,511 | 1.57% |
| FICA, Workers Comp, Unemployment | \$ 1,137,855 | \$ 1,176,300 | \$ 38,445 | 3.38% |
| Course Reimbursement | \$ 63,750 | \$ 63,750 | \$ - | 0.00% |
| Sub-Total | \$ 22,221,708 | \$ 23,024,565 | \$ 802,857 | 3.61% |

| Contracted Services | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------|
| Contracted Services | \$ 2,403,722 | \$ 3,705,581 | \$ 1,301,859 | 54.16% |
| Repairs & Maintenance | \$ 1,214,841 | \$ 1,090,218 | \$ (124,623) | -10.26% |
| Travel | \$ 47,976 | \$ 50,526 | \$ 2,550 | 5.32% |
| Professional Development/Conferences | \$ 70,750 | \$ 70,750 | \$ - | 0.00% |
| Other Purchased Services | \$ 153,744 | \$ 162,832 | \$ 9,088 | 5.91% |
| Tuition | \$ 352,000 | \$ 278,001 | \$ (73,999) | -21.02% |
| Transportation | \$ 1,860,248 | \$ 1,687,037 | \$ (173,211) | -9.31% |
| Sub-Total | \$ 6,103,281 | \$ 7,044,945 | \$ 941,664 | 15.43% |

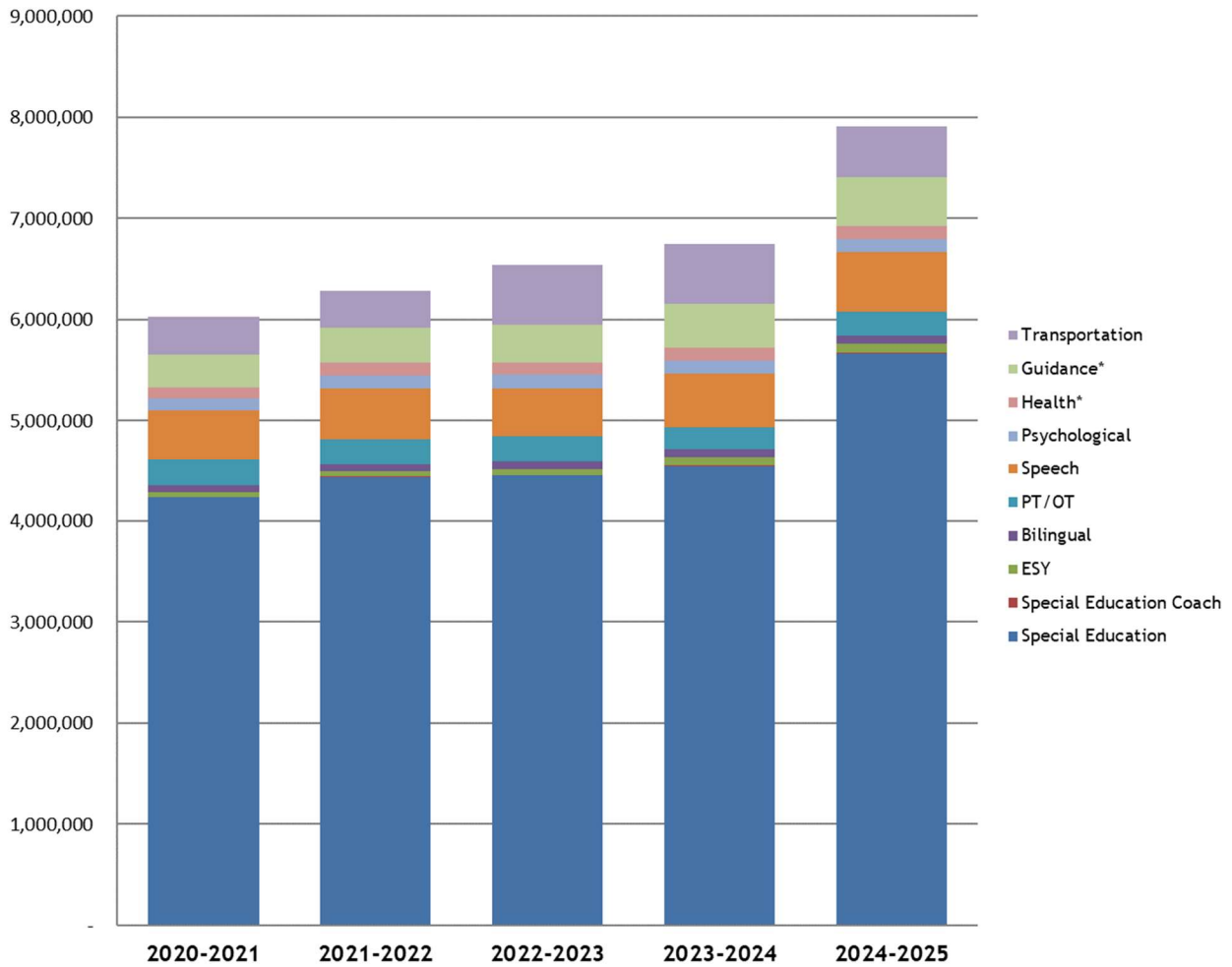
| Books, Supplies, Equipment, etc. | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|---|---------------------|---------------------|---------------------|----------------|
| Books & Supplies/ Electronic Information Access | \$ 809,641 | \$ 787,755 | \$ (21,886) | -2.70% |
| Software | \$ 100 | \$ - | \$ (100) | 0.00% |
| Equipment, Computers & Capital Software | \$ 1,000,036 | \$ 670,100 | \$ (329,936) | -32.99% |
| Dues & Fees | \$ 62,881 | \$ 64,901 | \$ 2,020 | 3.21% |
| Sub-Total | \$ 1,872,658 | \$ 1,522,756 | \$ (349,902) | -18.68% |

| Utilities | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|--------------------------------------|-------------------|-------------------|---------------------|--------------|
| Electricity/Fuel Oil/Propane/Pellets | \$ 439,935 | \$ 461,610 | \$ 21,675 | 4.93% |
| Sub-Total | \$ 439,935 | \$ 461,610 | \$ 21,675 | 4.93% |

| Other Expenses | 2023/2024 | 2024/2025 | Increase/(Decrease) | |
|--|-------------------|-------------------|---------------------|----------------|
| Other (Attendance/Debt Services/Federal Funds) | \$ 845,001 | \$ 595,001 | \$ (250,000) | -29.59% |
| Sub-Total | \$ 845,001 | \$ 595,001 | \$ (250,000) | -29.59% |

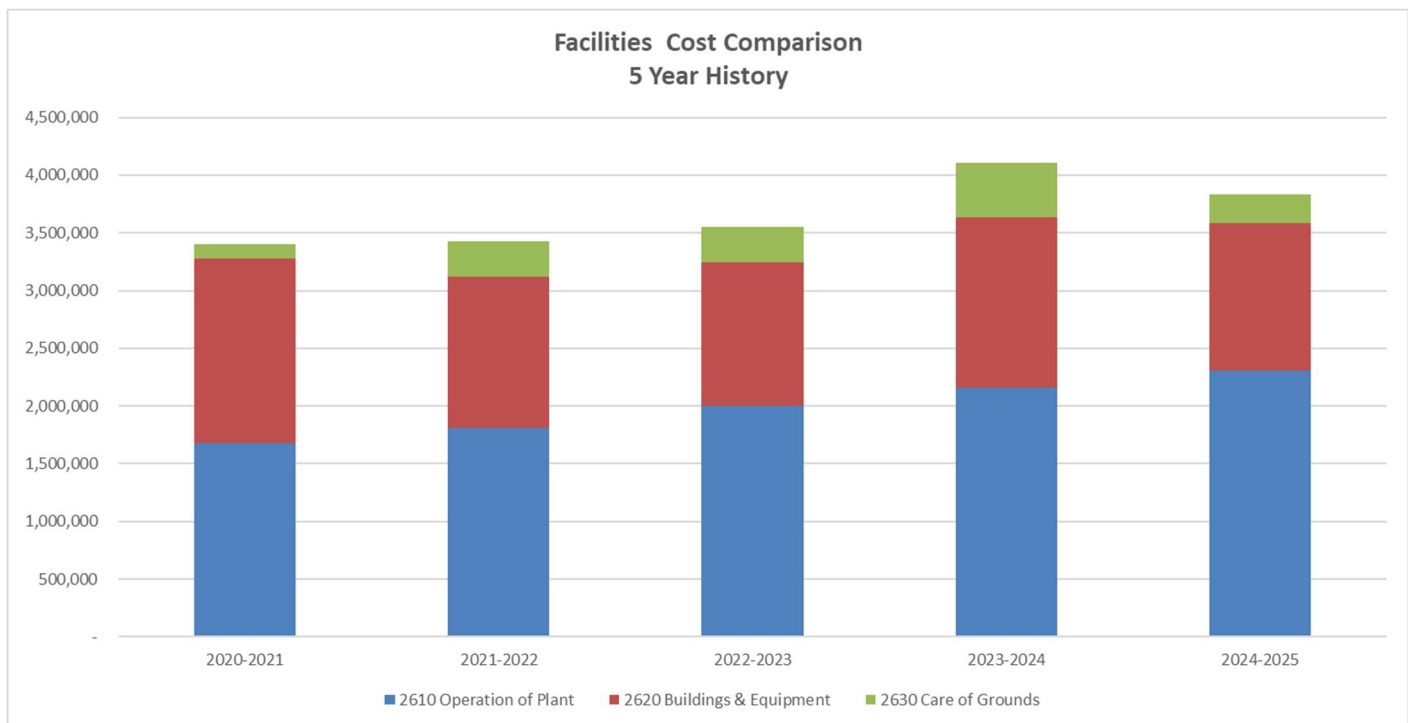
| | | | | |
|--------------------|----------------------|----------------------|---------------------|--------------|
| Grand Total | \$ 31,482,583 | \$ 32,648,877 | \$ 1,166,294 | 3.70% |
|--------------------|----------------------|----------------------|---------------------|--------------|

Special Education Cost Comparison 5 Year



| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Special Education | 4,231,908 | 4,432,974 | 4,448,568 | 4,543,104 | 5,667,225 |
| Special Education Coach | 8,184 | 8,384 | 8,384 | 8,347 | 8,347 |
| ESY | 47,044 | 48,147 | 56,894 | 88,300 | 88,899 |
| Bilingual | 69,608 | 72,179 | 73,474 | 77,203 | 81,281 |
| PT/OT | 248,411 | 252,230 | 258,183 | 222,492 | 235,071 |
| Speech | 496,062 | 502,610 | 474,195 | 528,235 | 586,893 |
| Psychological | 119,294 | 131,697 | 134,041 | 128,397 | 130,971 |
| Health* | 112,730 | 124,268 | 122,768 | 126,135 | 130,858 |
| Guidance* | 324,127 | 345,166 | 375,276 | 439,194 | 476,138 |
| Transportation | 372,592 | 369,658 | 590,328 | 591,014 | 500,228 |
| Special Education Total | 6,029,960 | 6,287,313 | 6,542,112 | 6,752,420 | 7,905,911 |
| Dollar Increase | | \$ 257,353 | \$ 254,799 | \$ 210,309 | \$ 1,153,491 |
| Percentage Increase | | 4.27% | 4.05% | 3.21% | 17.08% |
| Total Budget | \$ 25,865,415 | \$ 26,700,788 | \$ 28,251,882 | \$ 31,482,583 | \$ 32,648,877 |
| Special Education % of Total Budget | 23.31% | 23.55% | 23.16% | 21.45% | 24.21% |

* Health & Guidance 40% of total cost is special education related



| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2610 Operation of Plant | 1,679,726 | 1,809,821 | 1,998,702 | 2,157,585 | 2,311,558 |
| 2620 Buildings & Equipment | 1,595,602 | 1,310,245 | 1,247,426 | 1,476,303 | 1,271,130 |
| 2630 Care of Grounds | 129,900 | 311,050 | 304,750 | 475,750 | 251,950 |
| Facilities Total | 3,405,228 | 3,431,116 | 3,550,878 | 4,109,638 | 3,834,638 |
| Dollar Increase | | \$ 25,888 | \$ 119,762 | \$ 558,760 | \$ (275,000) |
| Percentage Increase | | 0.76% | 3.49% | 15.74% | -6.69% |
| Total Budget | \$ 26,700,788 | \$ 28,251,882 | \$ 28,251,882 | \$ 31,482,583 | \$ 32,648,877 |
| Facilities % of Total Budget | 12.75% | 12.14% | 12.57% | 13.05% | 11.75% |

| Facilities Capital Improvements & Maintenance Plan | | | |
|--|--|------------------------------|--------------------------------|
| | | | |
| | | | |
| | | | |
| | | Fiscal Year 2024/2025 | |
| | | | |
| | Humiston | | Notes |
| | Parking Lot Replacement | \$ 108,000 | Proposed Deferment |
| | | <u>\$ 108,000</u> | |
| | | | |
| | SCS | | |
| | MPR Roof Replacement | \$ 85,000 | |
| | Ceiling Replacements/Painting | \$ 42,000 | |
| | | <u>\$ 127,000</u> | |
| | | | |
| | ILES | | |
| | MPR Refurbishments (Stage Curtain, Sound, Paint, Flooring, etc.) | \$ 165,000 | Proposed Deferment |
| | Paving and Sidewalks Grades 3-6 Playground | \$ 150,000 | |
| | Carpet/Tile/Abatement | \$ 25,000 | |
| | | <u>\$ 340,000</u> | |
| | | | |
| | ILMHS | | |
| | Roof Coatings to preserve EPDM | \$ 117,000 | Proposed Deferment of \$83,000 |
| | Hallway Flooring Replacements | \$ 45,000 | Proposed Deferment |
| | Interior Painting | \$ 35,000 | Proposed Deferment |
| | Auditorium Equipment | \$ 5,000 | |
| | Window Treatments | \$ 10,000 | |
| | | <u>\$ 212,000</u> | |
| | | | |
| | District | | |
| | Unanticipated Repairs | \$ 65,000 | |
| | Boiler Replacements | \$ 200,000 | Proposed Deferment |
| | | <u>\$ 265,000</u> | |
| | | | |
| | | Grand Total | \$ 1,052,000 |
| | | \$ 636,000 | Proposed Deferment Total |
| | | <u>\$ 416,000</u> | |
| | | | |
| | | | |

| Estimated Revenue Information | | | DRAFT | Estimated |
|---|-----------------------------------|----------------------|----------------------|-------------------------|
| Inter-Lakes School District | | | | |
| Budget Worksheet 2024-2025 | | | | Operating Budget |
| | | 2022-2023 | 2023-2024 | 2024-2025 |
| | | <u>MS 24 Revised</u> | <u>MS 24 Revised</u> | <u>Estimated Budget</u> |
| | | <u>Revenues</u> | <u>Revenues</u> | <u>Revenues</u> |
| General Fund Revenue | | | | |
| Unreserved Fund Balance (Fiscal Year End) | | | 476,580 | 862,547 |
| Retained Fund Balance To Be Used | | | | 250,000 |
| Amounts Voted from Fund Balance | | | 170,000 | 250,000 |
| Revenue From State Sources | | | | |
| 403111 | Adequate Education Aid | 1,893,964 | | |
| 403190 | Other State Aid | 148,371 | | |
| 403290 | Other State Sources | | 780 | |
| 403230 | Special Education Aid | 50,000 | 60,000 | 100,000 |
| 403210 | Building Aid | | | |
| 403242 | Vocational Aid | 5,000 | 5,000 | 7,500 |
| Revenue From Federal Sources | | | | |
| 404580 | Medicaid | 136,000 | 100,000 | 100,000 |
| 404590 | Retirees Drug Subsidy | 40,000 | 40,000 | 20,000 |
| Local Revenue Other Than Taxes | | | | |
| | Tuition | 60,000 | 60,000 | 120,000 |
| | Earnings on Investments | 1,500 | 5,000 | 2,000 |
| | Student Activities | 2,000 | 2,000 | 2,000 |
| | Auditorium Rent | 12,500 | 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 | | | 3,008,415 | 1,476,327 |
| Transfer from Expendable Trust Fund | | | 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 | | | 3,603,415 | 2,071,327 |
| District Appropriation | | | 29,616,576 | 31,482,583 |
| District Assessment | | | 26,013,161 | 29,411,256 |
| Less Federal Forest Sandwich | | | -8,150 | -8,013 |
| Less State Grant Meredith | | | 0 | 0 |
| Less Kindergarten Center Harbor | | | 0 | 0 |
| Less Kindergarten Meredith | | | 0 | 0 |
| Less Kindergarten Sandwich | | | 0 | 0 |
| Net Assessment to Apportion | | | 26,005,011 | 29,403,243 |
| | | | -1,246,056 | 3,398,232 |
| | | | -4.57% | 13.07% |
| | | | | 5.75% |

| WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL? | | | | | | | |
|--|------------------|----|---------------|----------------------|-----------------|-----------------|--------------|
| Total Operating Budget Appropriation Increase | | \$ | 1,166,294 | | | | |
| Total Operating Revenue Decrease | | \$ | 524,764 | | | | |
| Combined Net Assessment Increase | | \$ | 1,691,058 | | | | |
| Estimated Tax Impacts | | | | | | | |
| | Warrant # | | | Center Harbor | Meredith | Sandwich | Total |
| Net Assessment Increase(Decrease) of Operating Budget | 5 | \$ | 1,691,058 | \$0.2764 | \$0.3042 | \$0.6772 | \$1.2578 |
| ILSSA Collective Bargaining Agreement | 3 | \$ | 742,599 | \$0.1237 | \$0.1416 | \$0.2259 | \$0.4913 |
| | | \$ | 2,433,657 | \$0.4002 | \$0.4458 | \$0.9031 | \$1.7491 |
| For every \$100,000 of assessed valuation your taxes will increase (decrease) by: | | | | | | | |
| | | | Center Harbor | \$40.02 | | | |
| | | | Meredith | \$44.58 | | | |
| | | | Sandwich | \$90.31 | | | |
| For example a house assessed at \$250,000 would see an increase(decrease) of: | | | | | | | |
| | | | Center Harbor | \$100.04 | | | |
| | | | Meredith | \$111.46 | | | |
| | | | Sandwich | \$225.78 | | | |
| For example a house assessed at \$500,000 would see an increase(decrease) of: | | | | | | | |
| | | | Center Harbor | \$200.08 | | | |
| | | | Meredith | \$222.92 | | | |
| | | | Sandwich | \$451.55 | | | |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 1 | 1100 Regular Education | | | | | | |
| 2 | 112 Teachers' Salaries | 6,133,626 | 6,018,882 | 6,137,091 | 6,193,617 | 56,526 | 0.92% |
| 3 | 114 Paraeducators' Salaries | 131,360 | 45,773 | 94,123 | 120,192 | 26,069 | 27.70% |
| 4 | 121 Substitutes' Salaries | 165,000 | 190,671 | 165,000 | 191,930 | 26,930 | 16.32% |
| 5 | 122 Tutors' Salaries | 9,500 | 36,361 | 33,100 | 33,100 | - | 0.00% |
| 6 | 123 Activities Salaries | 33,997 | 36,082 | 58,997 | 74,012 | 15,015 | 25.45% |
| 7 | 211 Health Insurance | 1,265,080 | 1,288,088 | 1,387,718 | 1,443,220 | 55,502 | 4.00% |
| 8 | 212 Dental Insurance | 89,258 | 88,442 | 92,001 | 67,287 | (24,714) | -26.86% |
| 9 | 213 Life Insurance | 7,213 | 8,990 | 7,065 | 6,867 | (198) | -2.80% |
| 10 | 214 Long Term Disability Insurance | - | - | - | - | - | 0.00% |
| 11 | 215 Health Reimbursement Account | 3,720 | 2,176 | 3,480 | 4,931 | 1,451 | 41.70% |
| 12 | 216 ILSSA Flex Med | - | 500 | - | 1,000 | 1,000 | 0.00% |
| 13 | 220 FICA | 497,370 | 463,544 | 497,932 | 508,364 | 10,432 | 2.10% |
| 14 | 231 Employee Retirement | 16,535 | 8,187 | 12,820 | 16,347 | 3,527 | 27.51% |
| 15 | 232 Teacher Retirement | 1,272,145 | 1,251,829 | 1,211,078 | 1,225,245 | 14,167 | 1.17% |
| 16 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 17 | 260 Workers Compensation | - | - | - | - | - | 0.00% |
| 18 | 330 Contracted Services | 91,762 | 86,329 | 140,508 | 114,958 | (25,550) | -18.18% |
| 19 | 430 Repairs & Maintenance Services | 4,350 | 1,304 | 4,550 | 5,350 | 800 | 17.58% |
| 20 | 561 Tuition Other LEAs In State | - | - | - | - | - | 0.00% |
| 21 | 585 Mileage Reimbursements | 174 | 1,548 | 1,134 | 1,134 | - | 0.00% |
| 22 | 610 Supplies | 97,015 | 116,185 | 109,232 | 136,922 | 27,690 | 25.35% |
| 23 | 611 AV Supplies | 200 | - | 5,380 | 730 | (4,650) | -86.43% |
| 24 | 640 Books & Printed Material | 55,867 | 44,722 | 58,601 | 37,407 | (21,194) | -36.17% |
| 25 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 26 | 650 Software | - | - | - | - | - | 0.00% |
| 27 | 731 Added Equipment | 20,254 | 13,668 | 19,425 | 10,699 | (8,726) | -44.92% |
| 28 | 734 New Computers | - | - | - | - | - | 0.00% |
| 29 | 735 Replacement Equipment | 30,497 | 19,342 | 29,300 | 23,717 | (5,583) | -19.05% |
| 30 | 750 Capital Software | - | - | - | - | - | 0.00% |
| 31 | 810 Dues & Fees | 425 | 9,135 | 485 | 485 | - | 0.00% |
| 32 | | | | | | | |
| 33 | Total 1100 Regular Education | 9,925,348 | 9,731,760 | 10,069,020 | 10,217,514 | 148,494 | 1.47% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 34 | | | | | | | |
| 35 | 1210 Special Education | | | | | | |
| 36 | 111 Administrative Salaries | - | - | - | 105,000 | 105,000 | 0.00% |
| 37 | 112 Teachers' Salaries | 1,150,024 | 1,147,292 | 1,206,879 | 1,188,933 | (17,946) | -1.49% |
| 38 | 114 Paraeducators' Salaries | 1,555,470 | 1,353,891 | 1,571,295 | 1,317,809 | (253,486) | -16.13% |
| 39 | 115 Clerical/Office Support | 17,483 | 20,214 | 18,358 | 19,274 | 916 | 4.99% |
| 40 | 122 Tutors' Salaries | 22,800 | 15,914 | 22,800 | 22,800 | - | 0.00% |
| 41 | 123 Temp/Part Time Salary | - | 17,175 | - | - | - | 0.00% |
| 42 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 43 | 211 Health Insurance | 571,068 | 550,611 | 642,322 | 766,699 | 124,377 | 19.36% |
| 44 | 212 Dental Insurance | 17,187 | 17,764 | 19,342 | 22,868 | 3,526 | 18.23% |
| 45 | 213 Life Insurance | 1,467 | 1,111 | 1,431 | 2,521 | 1,090 | 76.17% |
| 46 | 214 Disability Insurance | - | - | - | 446 | 446 | 0.00% |
| 47 | 215 Health Reimbursement Account | - | - | - | 2,500 | 2,500 | 0.00% |
| 48 | 216 ILSSA Flex Med | 9,500 | 5,718 | 15,000 | 11,500 | (3,500) | -23.33% |
| 49 | 220 FICA | 214,689 | 190,539 | 222,526 | 210,110 | (12,416) | -5.58% |
| 50 | 231 Employee Retirement | 218,699 | 187,703 | 212,596 | 178,300 | (34,296) | -16.13% |
| 51 | 232 Teacher Retirement | 241,735 | 237,670 | 237,955 | 254,324 | 16,369 | 6.88% |
| 52 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 53 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 54 | 321 Consulting Services | 5,000 | 1,870 | 5,000 | 5,000 | - | 0.00% |
| 55 | 330 Contracted Services | 145,250 | 218,215 | 103,100 | 1,373,640 | 1,270,540 | 1232.34% |
| 56 | 430 Repairs & Maintenance Services | - | - | - | - | - | 0.00% |
| 57 | 500 Medicaid Services | 5,500 | 11,292 | 10,000 | 10,000 | - | 0.00% |
| 58 | 561 Tuition - Public | 20,000 | 34,999 | 65,000 | 60,000 | (5,000) | -7.69% |
| 59 | 564/569 Tuition - Non-Public | 234,202 | 242,095 | 172,000 | 103,001 | (68,999) | -40.12% |
| 60 | 585 Mileage Reimbursements | 500 | 15 | 100 | 100 | - | 0.00% |
| 61 | 610 Supplies | 6,376 | 4,143 | 6,400 | 6,400 | - | 0.00% |
| 62 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 63 | 640 Books & Printed Material | 1,618 | 85 | 1,000 | 1,000 | - | 0.00% |
| 64 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 65 | 650 Software | - | - | - | - | - | 0.00% |
| 66 | 731 Added Equipment | 10,000 | - | 10,000 | 5,000 | (5,000) | -50.00% |
| 67 | 734 New Computers | - | - | - | - | - | 0.00% |
| 68 | 735 Replacement Equipment | - | - | - | - | - | 0.00% |
| 69 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 70 | 810 Dues & Fees | - | - | - | - | - | 0.00% |
| 71 | | | | | | | |
| 72 | Total 1210 Special Education | 4,448,568 | 4,258,316 | 4,543,104 | 5,667,225 | 1,124,121 | 24.74% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 73 | | | | | | | |
| 74 | 1215 Special Education Extended School Year | | | | | | |
| 75 | 112 Teachers' Salaries | 28,800 | 33,281 | 43,200 | 43,200 | - | 0.00% |
| 76 | 114 Paraeducators' Salaries | 11,886 | 20,540 | 24,435 | 24,930 | 495 | 2.03% |
| 77 | 220 FICA | 3,112 | 4,117 | 5,175 | 5,212 | 37 | 0.71% |
| 78 | 231 Employee Retirement | 1,671 | 2,180 | 3,306 | 3,373 | 67 | 2.03% |
| 79 | 232 Teacher Retirement | 7,725 | 5,527 | 8,484 | 8,484 | - | 0.00% |
| 80 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 81 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 82 | 330 Contracted Services | 3,100 | - | 3,100 | 3,100 | - | 0.00% |
| 83 | 610 Supplies | 600 | - | 600 | 600 | - | 0.00% |
| 84 | | | | | | | |
| 85 | Total 1215 Extended School Year | 56,894 | 65,645 | 88,300 | 88,899 | 599 | 0.68% |
| 86 | | | | | | | |
| 87 | 1260 Bilingual | | | | | | |
| 88 | 112 Teacher's Salary | 52,119 | 61,759 | 55,269 | 56,969 | 1,700 | 3.08% |
| 89 | 123 Activities Salaries | - | - | - | - | - | 0.00% |
| 90 | 211 Health Insurance | 5,472 | 6,541 | 5,861 | 7,749 | 1,888 | 32.21% |
| 91 | 212 Dental Insurance | 350 | 418 | 355 | 425 | 70 | 19.72% |
| 92 | 213 Life Insurance | 90 | 77 | 90 | 90 | - | 0.00% |
| 93 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 94 | 220 FICA | 3,988 | 4,632 | 4,229 | 4,359 | 130 | 3.07% |
| 95 | 232 Teacher Retirement | 10,955 | 13,096 | 10,899 | 11,189 | 290 | 2.66% |
| 96 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 97 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 98 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 99 | 585 Mileage Reimbursements | - | - | - | 100 | 100 | 0.00% |
| 100 | 610 Supplies | 100 | - | 100 | 400 | 300 | 300.00% |
| 101 | 640 Books & Printed Material | 400 | - | 400 | - | (400) | -100.00% |
| 102 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 103 | 650 Software | - | - | - | - | - | 0.00% |
| 104 | | | | | | | |
| 105 | Total 1260 Bilingual | 73,474 | 86,524 | 77,203 | 81,281 | 4,078 | 5.28% |

Inter-Lakes School District
Master Budget 2024/2025

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 106 | | | | | | | |
| 107 | 1290 Special Ed. Assigned Coach | | | | | | |
| 108 | 112 Coaches Salaries | - | - | - | - | - | 0.00% |
| 109 | 114 Paraeducators' Salaries | 6,888 | - | 6,888 | 6,888 | - | 0.00% |
| 110 | 220 FICA | 527 | - | 527 | 527 | - | 0.00% |
| 111 | 231 Employee Retirement | 969 | - | 932 | 932 | - | 0.00% |
| 112 | 232 Teacher Retirement | - | - | - | - | - | 0.00% |
| 113 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 114 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 115 | | | | | | | |
| 116 | Total 1290 Special Ed. Assigned Coach | 8,384 | - | 8,347 | 8,347 | - | 0.00% |
| 117 | | | | | | | |
| 118 | 1300 Vocational Education | | | | | | |
| 119 | 561 Tuition | 115,000 | 101,879 | 115,000 | 115,000 | - | 0.00% |
| 120 | | | | | | | |
| 121 | Total 1300 Vocational Education | 115,000 | 101,879 | 115,000 | 115,000 | - | 0.00% |
| 122 | | | | | | | |
| 123 | 1410 Co-Curricular Activities | | | | | | |
| 124 | 123 Activities Salaries | 135,575 | 121,477 | 136,405 | 136,691 | 286 | 0.21% |
| 125 | 220 FICA | 10,372 | 9,293 | 10,435 | 10,457 | 22 | 0.21% |
| 126 | 231 Employee Retirement | - | 1,928 | - | - | - | 0.00% |
| 127 | 232 Teacher Retirement | 28,497 | 18,619 | 26,790 | 26,846 | 56 | 0.21% |
| 128 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 129 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 130 | 330 Contracted Services | 20,183 | 5,352 | 26,583 | 23,783 | (2,800) | -10.53% |
| 131 | 430 Repairs & Maintenance Services | 1,500 | 686 | 1,500 | 700 | (800) | -53.33% |
| 132 | 550 Printing | - | - | - | - | - | 0.00% |
| 133 | 585 Mileage Reimbursements | 1,600 | - | 1,600 | 2,400 | 800 | 50.00% |
| 134 | 610 Supplies | 11,300 | 3,454 | 13,850 | 7,500 | (6,350) | -45.85% |
| 135 | 640 Books & Printed Material | 600 | 593 | 600 | 600 | - | 0.00% |
| 136 | 650 Software | - | - | - | - | - | 0.00% |
| 137 | 731 Added Equipment | 834 | - | 834 | 834 | - | 0.00% |
| 138 | 735 Replacement Equipment | 300 | - | 1,550 | 300 | (1,250) | -80.65% |
| 139 | 810 Dues & Fees | 14,709 | 10,403 | 15,309 | 15,749 | 440 | 2.87% |
| 140 | | | | | | | |
| 141 | Total 1410 Co-Curricular Activities | 225,470 | 171,805 | 235,456 | 225,860 | (9,596) | -4.08% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|----------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 142 | | | | | | | |
| 143 | 1420 Athletics | | | | | | |
| 144 | 112 Athletic Director Salary | 94,930 | 91,813 | 96,404 | 101,224 | 4,820 | 5.00% |
| 145 | 122 Officials | - | 5,071 | - | - | - | 0.00% |
| 146 | 123 Coaching Salaries | 169,689 | 153,357 | 174,080 | 182,418 | 8,338 | 4.79% |
| 147 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 148 | 211 Health Insurance | 17,887 | 18,533 | 19,849 | 22,965 | 3,116 | 15.70% |
| 149 | 212 Dental Insurance | 960 | 1,041 | 1,057 | 1,107 | 50 | 4.73% |
| 150 | 213 Life Insurance | 90 | 77 | 1,090 | 1,090 | - | 0.00% |
| 151 | 214 Disability Insurance | - | 425 | 390 | 410 | 20 | 5.13% |
| 152 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 153 | 220 FICA | 20,243 | 18,849 | 20,768 | 21,775 | 1,007 | 4.85% |
| 154 | 231 Employee Retirement | - | 13,368 | 19,130 | 13,831 | (5,299) | -27.70% |
| 155 | 232 Teacher Retirement | 57,035 | 8,365 | 30,347 | 35,826 | 5,479 | 18.05% |
| 156 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 157 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 158 | 330 Contracted Services | 117,833 | 79,597 | 130,372 | 137,340 | 6,968 | 5.34% |
| 159 | 581 Conference and Travel | 2,250 | 1,769 | 2,250 | 2,250 | - | 0.00% |
| 160 | 585 Mileage Reimbursements | 1,900 | 1,036 | 1,900 | 1,900 | - | 0.00% |
| 161 | 610 Supplies | 19,250 | 34,620 | 20,750 | 25,200 | 4,450 | 21.45% |
| 162 | 640 Books & Printed Material | - | - | - | - | - | 0.00% |
| 163 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 164 | 735 Replacement Equipment | 30,543 | 4,420 | 33,003 | 36,500 | 3,497 | 10.60% |
| 165 | 810 Dues & Fees | 18,847 | 11,105 | 18,422 | 18,422 | - | 0.00% |
| 166 | | | | | | | |
| 167 | Total 1420 Athletics | 551,457 | 443,446 | 569,812 | 602,258 | 32,446 | 5.69% |
| 168 | | | | | | | |
| 169 | 1430 Summer School | | | | | | |
| 170 | 112 Teachers' Salaries | 28,800 | 27,793 | 40,080 | 40,080 | - | 0.00% |
| 171 | 114 Paraeducators' Salaries | 10,080 | 4,645 | 8,640 | 6,165 | (2,475) | -28.65% |
| 172 | 220 FICA | 2,974 | 2,625 | 3,727 | 3,538 | (189) | -5.07% |
| 173 | 231 Employee Retirement | 1,417 | 518 | 1,169 | 834 | (335) | -28.66% |
| 174 | 232 Teacher Retirement | 6,054 | 5,743 | 7,872 | 7,872 | - | 0.00% |
| 175 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 176 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 177 | 610 Supplies | 400 | 421 | 6,000 | 1,000 | (5,000) | -83.33% |
| 178 | | | | | | | |
| 179 | Total 1430 Summer School | 49,725 | 41,745 | 67,488 | 59,489 | (7,999) | -11.85% |

Inter-Lakes School District
Master Budget 2024/2025

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 180 | | | | | | | |
| 181 | 2110 Attendance | | | | | | |
| 182 | Attendance | 1 | - | 1 | 1 | - | 0.00% |
| 183 | | | | | | | |
| 184 | Total 2110 Attendance | 1 | - | 1 | 1 | - | 0.00% |
| 185 | | | | | | | |
| 186 | 2120 Guidance Services | | | | | | |
| 187 | 111 Director's Salary | 94,797 | 96,673 | 98,487 | 101,507 | 3,020 | 3.07% |
| 188 | 112 Counselors' Salaries | 458,444 | 456,987 | 478,564 | 492,327 | 13,763 | 2.88% |
| 189 | 123 Temp/Part Time Salary | 6,240 | 4,486 | 7,680 | 7,680 | - | 0.00% |
| 190 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 191 | 211 Health Insurance | 114,549 | 110,025 | 116,945 | 135,601 | 18,656 | 15.95% |
| 192 | 212 Dental Insurance | 8,473 | 7,761 | 7,725 | 8,515 | 790 | 10.23% |
| 193 | 213 Life Insurance | 1,765 | 1,459 | 1,765 | 1,630 | (135) | -7.65% |
| 194 | 214 Long Term Disability Insurance | 384 | 439 | 399 | 431 | 32 | 8.02% |
| 195 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 196 | 220 FICA | 43,030 | 41,518 | 45,067 | 46,977 | 1,910 | 4.24% |
| 197 | 231 Employee Retirement | - | 25 | | | - | 0.00% |
| 198 | 232 Teacher Retirement | 109,501 | 108,299 | 107,539 | 111,989 | 4,450 | 4.14% |
| 199 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 200 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 201 | 330 Contracted Services | 25,271 | 15,281 | 152,671 | 194,741 | 42,070 | 27.56% |
| 202 | 581 Conferences/Travel | 3,000 | - | 3,000 | 3,000 | - | 0.00% |
| 203 | 585 Mileage Reimbursements | 350 | 16 | 500 | 500 | - | 0.00% |
| 204 | 610 Supplies | 3,855 | 2,457 | 4,730 | 7,800 | 3,070 | 64.90% |
| 205 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 206 | 640 Books & Printed Material | 932 | 371 | 1,550 | 1,650 | 100 | 6.45% |
| 207 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 208 | 735 Replacement Equipment | - | - | 500 | 500 | - | 0.00% |
| 209 | 810 Dues & Fees | 400 | 179 | 400 | 400 | - | 0.00% |
| 210 | | | | | | | |
| 211 | Total 2120 Guidance Services | 870,991 | 845,976 | 1,027,522 | 1,115,248 | 87,726 | 8.54% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 212 | | | | | | | |
| 213 | 2129 Guidance Registrar | | | | | | |
| 214 | 115 Registrar's Salary | 45,820 | 45,082 | 48,114 | 50,516 | 2,402 | 4.99% |
| 215 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 216 | 211 Health Insurance | 10,129 | 10,129 | 10,848 | 12,550 | 1,702 | 15.69% |
| 217 | 212 Dental Insurance | 485 | 485 | 492 | 515 | 23 | 4.67% |
| 218 | 213 Life Insurance | 18 | 15 | 18 | 18 | - | 0.00% |
| 219 | 220 FICA | 3,505 | 3,395 | 3,680 | 3,864 | 184 | 5.00% |
| 220 | 231 Employee Retirement | 6,443 | 6,329 | 6,510 | 6,834 | 324 | 4.98% |
| 221 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 222 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 223 | 581 Conferences/Travel | 800 | - | 800 | 800 | - | 0.00% |
| 224 | | | | | | | |
| 225 | Total 2129 Guidance Secretarial | 67,200 | 65,435 | 70,462 | 75,097 | 4,635 | 6.58% |
| 226 | | | | | | | |
| 227 | 2130 Health Services | | | | | | |
| 228 | 112 Nurses' Salaries | 157,396 | 158,131 | 164,396 | 170,396 | 6,000 | 3.65% |
| 229 | 114 Paraeducators' Salaries | 49,069 | 51,535 | 51,047 | 51,047 | - | 0.00% |
| 230 | 211 Health Insurance | 31,739 | 28,315 | 30,182 | 34,606 | 4,424 | 14.66% |
| 231 | 212 Dental Insurance | 1,920 | 1,460 | 1,482 | 1,551 | 69 | 4.66% |
| 232 | 213 Life Insurance | 180 | 153 | 180 | 180 | - | 0.00% |
| 233 | 216 ILSSA Flex Med | - | - | - | - | - | 0.00% |
| 234 | 220 FICA | 15,948 | 15,920 | 16,635 | 17,094 | 459 | 2.76% |
| 235 | 231 Employee Retirement | 6,899 | 7,246 | 6,907 | 6,907 | - | 0.00% |
| 236 | 232 Teacher Retirement | 33,085 | 33,239 | 32,385 | 33,466 | 1,081 | 3.34% |
| 237 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 238 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 239 | 330 Contracted Services | 1,150 | - | 1,150 | 1,150 | - | 0.00% |
| 240 | 430 Repairs & Maintenance Services | 150 | - | 150 | 150 | - | 0.00% |
| 241 | 585 Mileage Reimbursements | 245 | 16 | 258 | 358 | 100 | 38.76% |
| 242 | 610 Supplies | 7,740 | 6,587 | 8,040 | 8,340 | 300 | 3.73% |
| 243 | 640 Books & Printed Material | 100 | 100 | 125 | 100 | (25) | -20.00% |
| 244 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 245 | 735 Replacement Equipment | 1,000 | - | 2,100 | 1,500 | (600) | -28.57% |
| 246 | 810 Dues & Fees | 300 | 255 | 300 | 300 | - | 0.00% |
| 247 | | | | | | | |
| 248 | Total 2130 Health Services | 306,921 | 302,956 | 315,337 | 327,145 | 11,808 | 3.74% |

Inter-Lakes School District
Master Budget 2024/2025

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 249 | | | | | | | |
| 250 | 2140 Psychological Services | | | | | | |
| 251 | 112 Teachers' Salaries | 84,674 | 81,925 | 86,168 | 86,087 | (81) | -0.09% |
| 252 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 253 | 211 Health Insurance | 19,497 | 10,588 | 12,497 | 14,459 | 1,962 | 15.70% |
| 254 | 212 Dental Insurance | 1,314 | 998 | 1,100 | 1,152 | 52 | 4.73% |
| 255 | 213 Life Insurance | 180 | 162 | 180 | 180 | - | 0.00% |
| 256 | 215 Self Insurance | - | 435 | 750 | 1,500 | 750 | 100.00% |
| 257 | 220 FICA | 6,478 | 6,146 | 6,591 | 6,586 | (5) | -0.08% |
| 258 | 232 Teacher Retirement | 17,798 | 17,084 | 17,011 | 16,907 | (104) | -0.61% |
| 259 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 260 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 261 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 262 | 585 Mileage Reimbursements | 600 | - | 600 | 600 | - | 0.00% |
| 263 | 610 Supplies | 3,500 | 2,728 | 3,500 | 3,500 | - | 0.00% |
| 264 | 650 Software | - | - | - | - | - | 0.00% |
| 265 | | | | | | | |
| 266 | Total 2140 Psychological Services | 134,041 | 120,065 | 128,397 | 130,971 | 2,574 | 2.00% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 267 | | | | | | | |
| 268 | 2150 Speech Services | | | | | | |
| 269 | 112 Teachers' Salaries | 266,321 | 266,623 | 281,233 | 325,705 | 44,472 | 15.81% |
| 270 | 114 Paraeducators' Salaries | 34,564 | 34,731 | 35,211 | 35,211 | - | 0.00% |
| 271 | 211 Health Insurance | 76,812 | 78,083 | 86,666 | 106,839 | 20,173 | 23.28% |
| 272 | 212 Dental Insurance | 5,070 | 5,598 | 5,854 | 6,838 | 984 | 16.81% |
| 273 | 213 Life Insurance | 378 | 330 | 378 | 378 | - | 0.00% |
| 274 | 215 Health Reimbursement Account | 600 | 1,416 | 600 | 1,800 | 1,200 | 200.00% |
| 275 | 220 FICA | 23,018 | 21,855 | 24,209 | 27,610 | 3,401 | 14.05% |
| 276 | 231 Employee Retirement | 4,860 | 4,883 | 4,764 | 4,764 | - | 0.00% |
| 277 | 232 Teacher Retirement | 55,981 | 56,468 | 55,440 | 63,968 | 8,528 | 15.38% |
| 278 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 279 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 280 | 330 Contracted Services | 2,000 | 33,556 | 30,000 | 10,000 | (20,000) | -66.67% |
| 281 | 430 Repairs & Maintenance Services | - | - | - | - | - | 0.00% |
| 282 | 585 Mileage Reimbursements | 500 | 239 | 500 | 500 | - | 0.00% |
| 283 | 610 Supplies | 1,744 | 661 | 2,180 | 2,180 | - | 0.00% |
| 284 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 285 | 640 Books & Printed Material | 437 | - | 100 | 100 | - | 0.00% |
| 286 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 287 | 650 Software | 300 | - | 100 | - | (100) | -100.00% |
| 288 | 731 Added Equipment | 930 | - | 500 | 500 | - | 0.00% |
| 289 | 734 New Computer Equipment | 180 | - | - | - | - | 0.00% |
| 290 | 735 Replacement Equipment | 500 | - | 500 | 500 | - | 0.00% |
| 291 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 292 | | | | | | | |
| 293 | Total 2150 Speech Services | 474,195 | 504,442 | 528,235 | 586,893 | 58,658 | 11.10% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 294 | | | | | | | |
| 295 | 2160 Occupational & Physical Therapy Services | | | | | | |
| 296 | 112 OTR Salary | 113,767 | 105,500 | 114,015 | 117,166 | 3,151 | 2.76% |
| 297 | 114 COTA Salary | - | - | - | - | - | 0.00% |
| 298 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 299 | 211 Health Insurance | 25,974 | 19,580 | 21,617 | 25,010 | 3,393 | 15.70% |
| 300 | 212 Dental Insurance | 2,147 | 1,869 | 1,946 | 2,038 | 92 | 4.73% |
| 301 | 213 Life Insurance | 180 | 162 | 180 | 180 | - | 0.00% |
| 302 | 215 Health Reimbursement Account | 600 | 48 | 600 | 600 | - | 0.00% |
| 303 | 220 FICA | 8,703 | 7,837 | 8,722 | 8,963 | 241 | 2.76% |
| 304 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 305 | 232 Teacher Retirement | 23,914 | 22,176 | 22,514 | 23,011 | 497 | 2.21% |
| 306 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 307 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 308 | 310 Consulting Services | - | - | - | - | - | 0.00% |
| 309 | 330 Contracted Services | 80,000 | 45,099 | 50,000 | 55,205 | 5,205 | 10.41% |
| 310 | 581 Conference and Travel | - | - | - | - | - | 0.00% |
| 311 | 582 Non-Bargaining Prof. Development | - | - | - | - | - | 0.00% |
| 312 | 585 Mileage Reimbursements | - | - | - | - | - | 0.00% |
| 313 | 610 Supplies | 2,448 | 722 | 2,548 | 2,548 | - | 0.00% |
| 314 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 315 | 640 Books & Printed Material | 100 | - | - | - | - | 0.00% |
| 316 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 317 | 735 Replacement Equipment | 350 | - | 350 | 350 | - | 0.00% |
| 318 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 319 | | | | | | | |
| 320 | Total 2160 OT & PT Services | 258,183 | 202,992 | 222,492 | 235,071 | 12,579 | 5.65% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 321 | | | | | | | |
| 322 | 2210 Technology Services | | | | | | |
| 323 | 111 Technology Director | 98,441 | 101,389 | 102,313 | 110,679 | 8,366 | 8.18% |
| 324 | 112 Technology Technicians' Salaries | 156,940 | 122,353 | 156,549 | 170,982 | 14,433 | 9.22% |
| 325 | 115 Clerical/Office Support | 14,545 | - | - | 19,091 | 19,091 | 0.00% |
| 326 | 123 Temp/Part Time Salary | 12,500 | 507 | 15,273 | - | (15,273) | -100.00% |
| 327 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 328 | 130 Overtime | - | - | - | - | - | 0.00% |
| 329 | 211 Health Insurance | 77,343 | 49,183 | 79,221 | 79,482 | 261 | 0.33% |
| 330 | 212 Dental Insurance | 5,845 | 4,167 | 5,783 | 3,299 | (2,484) | -42.95% |
| 331 | 213 Life Insurance | 1,150 | 121 | 1,150 | 1,150 | - | 0.00% |
| 332 | 214 Long Term Disability Insurance | 399 | 456 | 414 | 448 | 34 | 8.21% |
| 333 | 220 FICA | 20,726 | 17,356 | 22,004 | 23,084 | 1,080 | 4.91% |
| 334 | 231 Employee Retirement | 38,092 | 31,458 | 37,226 | 40,827 | 3,601 | 9.67% |
| 335 | 232 Teacher Retirement | - | - | - | - | - | 0.00% |
| 336 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 337 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 338 | 290 Course Reimbursement | - | - | - | - | - | 0.00% |
| 339 | 330 Contracted Services | 14,500 | 19,859 | 61,968 | 35,000 | (26,968) | -43.52% |
| 340 | 331 Contracted Services - Copiers | 50,000 | 24,552 | 50,000 | 50,000 | - | 0.00% |
| 341 | 430 Repairs & Maintenance Services | 15,000 | 8,038 | 18,000 | 8,000 | (10,000) | -55.56% |
| 342 | 442 Equipment Rental | 36,000 | 39,215 | 44,500 | 41,500 | (3,000) | -6.74% |
| 343 | 532 Data Communications | 37,740 | 43,923 | 41,300 | 41,300 | - | 0.00% |
| 344 | 581 Conferences/Travel/Prof. Development | 3,750 | 1,816 | 3,750 | 5,000 | 1,250 | 33.33% |
| 345 | 585 Mileage Reimbursements | 500 | 1,259 | 800 | 1,500 | 700 | 87.50% |
| 346 | 610 Supplies | 12,500 | 11,383 | 12,500 | 12,500 | - | 0.00% |
| 347 | 644 Electronic Information Access | 184,756 | 180,207 | 200,995 | 200,678 | (317) | -0.16% |
| 348 | 650 Non-Capital Software | - | - | - | - | - | 0.00% |
| 349 | 731 Added Equipment | - | 358 | - | - | - | 0.00% |
| 350 | 734 Technology Leases | 228,932 | 219,160 | 190,574 | 236,200 | 45,626 | 23.94% |
| 351 | 735 Replacement Equipment | 41,000 | 22,748 | 116,000 | 48,400 | (67,600) | -58.28% |
| 352 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 353 | 750 Capital Software | - | - | - | - | - | 0.00% |
| 354 | 810 Dues & Fees | 565 | 25 | 565 | 565 | - | 0.00% |
| 355 | | | | | | | |
| 356 | Total 2210 Technology Services | 1,051,224 | 899,530 | 1,160,885 | 1,129,685 | (31,200) | -2.69% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 357 | | | | | | | |
| 358 | 2212 Instructional & Curriculum Development | | | | | | |
| 359 | 111 Coordinator's Salary | 103,500 | 104,500 | 107,625 | 115,267 | 7,642 | 7.10% |
| 360 | 112 Staff Salaries | 48,000 | 56,676 | 48,000 | 28,000 | (20,000) | -41.67% |
| 361 | 114 Paraeducators' Salaries | 12,000 | 20,928 | 12,000 | 27,000 | 15,000 | 125.00% |
| 362 | 115 Secretary's Salary | 14,546 | 47,259 | 15,274 | 19,091 | 3,817 | 24.99% |
| 363 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 364 | 211 Health Insurance | 12,519 | 16,115 | 9,796 | 11,333 | 1,537 | 15.69% |
| 365 | 212 Dental Insurance | 310 | 501 | 164 | 172 | 8 | 4.88% |
| 366 | 213 Life Insurance | 1,096 | 92 | 1,096 | 1,096 | - | 0.00% |
| 367 | 214 Long Term Disability Insurance | 399 | 479 | 436 | 457 | 21 | 4.82% |
| 368 | 220 FICA | 14,062 | 17,912 | 14,464 | 15,033 | 569 | 3.93% |
| 369 | 231 Employee Retirement | 3,732 | 8,679 | 3,690 | 6,237 | 2,547 | 69.02% |
| 370 | 232 Teacher Retirement | 32,057 | 32,700 | 30,761 | 28,334 | (2,427) | -7.89% |
| 371 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 372 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 373 | 290 Course Reimbursement | 48,750 | 39,723 | 48,750 | 48,750 | - | 0.00% |
| 374 | 291 ILSSA Course Reimbursement | 15,000 | 5,872 | 15,000 | 15,000 | - | 0.00% |
| 375 | 322 Professional Services for Program Improvements | 45,000 | - | 45,000 | - | (45,000) | -100.00% |
| 376 | 330 Contracted Services | 55,000 | 159,305 | 55,000 | 20,000 | (35,000) | -63.64% |
| 377 | 331 In-Service | 5,000 | 9,160 | 5,000 | 5,000 | - | 0.00% |
| 378 | 581 Conferences/Travel | 2,250 | 1,287 | 2,250 | 2,250 | - | 0.00% |
| 379 | 583 Professional Development ILEA | 51,250 | 18,059 | 51,250 | 51,250 | - | 0.00% |
| 380 | 584 Professional Development ILSSA | 19,500 | 1,965 | 19,500 | 19,500 | - | 0.00% |
| 381 | 585 Mileage Reimbursements | 2,000 | 1,626 | 2,000 | 2,000 | - | 0.00% |
| 382 | 586 Mileage Reimbursements ILSSA | - | 209 | - | - | - | 0.00% |
| 383 | 587 Mileage Reimbursements ILEA | - | 4,088 | - | - | - | 0.00% |
| 384 | 610 Supplies | 29,460 | 20,274 | 29,460 | 20,000 | (9,460) | -32.11% |
| 385 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 386 | 640 Books & Printed Material | 19,000 | 9,080 | 19,000 | 10,000 | (9,000) | -47.37% |
| 387 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 388 | 650 Software | - | - | - | - | - | 0.00% |
| 389 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 390 | 735 Replacement Equipment | - | - | - | - | - | 0.00% |
| 391 | 810 Dues & Fees | 125 | 150 | 125 | 125 | - | 0.00% |
| 392 | | | | | | | |
| 393 | Total 2212 Instructional & Curriculum Development | 534,556 | 576,639 | 535,641 | 445,895 | (89,746) | -16.75% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 394 | | | | | | | |
| 395 | 2222 School Library Services | | | | | | |
| 396 | 112 Library Salaries | 153,945 | 154,945 | 160,946 | 170,027 | 9,081 | 5.64% |
| 397 | 114 Paraeducators' Salaries | 78,242 | 71,885 | 73,264 | 73,507 | 243 | 0.33% |
| 398 | 211 Health Insurance | 33,047 | 45,256 | 48,723 | 68,718 | 19,995 | 41.04% |
| 399 | 212 Dental Insurance | 1,667 | 2,268 | 1,693 | 2,762 | 1,069 | 63.14% |
| 400 | 213 Life Insurance | 180 | 168 | 180 | 180 | - | 0.00% |
| 401 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 402 | 216 ILSSA Flex Med | 1,250 | - | 500 | - | (500) | -100.00% |
| 403 | 220 FICA | 18,195 | 16,911 | 18,052 | 18,814 | 762 | 4.22% |
| 404 | 231 Employee Retirement | 7,274 | 8,430 | 8,274 | 8,274 | - | 0.00% |
| 405 | 232 Teachers Retirement | 32,097 | 32,569 | 31,707 | 33,394 | 1,687 | 5.32% |
| 406 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 407 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 408 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 409 | 430 Contracted Repairs | 500 | - | 500 | 500 | - | 0.00% |
| 410 | 585 Mileage Reimbursements | 25 | - | - | - | - | 0.00% |
| 411 | 610 Supplies | 4,440 | 2,281 | 5,350 | 3,350 | (2,000) | -37.38% |
| 412 | 611 AV Supplies | 1,900 | 1,574 | 1,700 | 1,950 | 250 | 14.71% |
| 413 | 640 Books & Printed Material | 18,400 | 15,306 | 20,600 | 17,100 | (3,500) | -16.99% |
| 414 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 415 | 731 Added Equipment | 760 | - | 1,000 | - | (1,000) | -100.00% |
| 416 | 734 New Computer Equipment | - | - | - | - | - | 0.00% |
| 417 | 735 Replacement Equipment | 4,101 | 3,836 | 500 | 1,000 | 500 | 100.00% |
| 418 | 810 Dues & Fees | 765 | 329 | 765 | 765 | - | 0.00% |
| 419 | | | | | | | |
| 420 | Total 2222 School Library Services | 356,788 | 355,760 | 373,754 | 400,341 | 26,587 | 7.11% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 421 | | | | | | | |
| 422 | 2310 School Board Services | | | | | | |
| 423 | 118 Treasurer's Salaries | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 424 | 119 School Board Salaries | 10,800 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 425 | 122/123 Clerk/District Officers Salary | 200 | 129 | 200 | 300 | 100 | 50.00% |
| 426 | 220 FICA | 957 | 951 | 957 | 964 | 7 | 0.73% |
| 427 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 428 | 260 Workers Compensation | - | - | - | - | - | 0.00% |
| 429 | 313 Staff Management Services | - | - | - | - | - | 0.00% |
| 430 | 321 Professional Service for Instruction | 5,000 | - | 5,000 | 5,000 | - | 0.00% |
| 431 | 330 Contracted Services | 6,760 | 38,506 | 5,000 | 5,000 | - | 0.00% |
| 432 | 2317.320 Audit | 31,750 | 26,850 | 31,750 | 31,750 | - | 0.00% |
| 433 | 2318.318 Legal | 25,000 | 59,286 | 32,000 | 32,000 | - | 0.00% |
| 434 | 331 District Meeting | 1,500 | - | 1,500 | 1,500 | - | 0.00% |
| 435 | 319 Negotiations | - | - | - | - | - | 0.00% |
| 436 | 520 Insurance | 56,469 | 53,154 | 58,469 | 67,907 | 9,438 | 16.14% |
| 437 | 521 Student Accident Insurance | - | - | - | - | - | 0.00% |
| 438 | 540 Advertising | 4,200 | 6,844 | 7,000 | 7,000 | - | 0.00% |
| 439 | 550 Printing | 3,000 | 1,399 | 1,000 | 1,000 | - | 0.00% |
| 440 | 581 Conferences/Travel | 500 | - | 500 | 500 | - | 0.00% |
| 441 | 610 Supplies | 10,000 | 1,750 | 13,000 | 13,000 | - | 0.00% |
| 442 | 810 Dues & Fees | 10,441 | 15,664 | 12,941 | 12,941 | - | 0.00% |
| 443 | | | | | | | |
| 444 | Total 2310 School Board Services | 168,077 | 216,832 | 181,617 | 191,162 | 9,545 | 5.26% |
| 445 | | | | | | | |
| 446 | 2320 Office of the Superintendent - SAU Services | | | | | | |
| 447 | 330 Contracted Services | 1,095,206 | 1,095,206 | 1,155,420 | 1,204,914 | 49,494 | 4.28% |
| 448 | | | | | | | |
| 449 | Total 2320 Superintendent SAU Services | 1,095,206 | 1,095,206 | 1,155,420 | 1,204,914 | 49,494 | 4.28% |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 450 | | | | | | | |
| 451 | 2410 Office of the Principal | | | | | | |
| 452 | 111 Principals' Salaries | 297,028 | 384,475 | 310,879 | 342,279 | 31,400 | 10.10% |
| 453 | 112 Assistant Principals' Salaries | 260,483 | 181,384 | 274,033 | 284,673 | 10,640 | 3.88% |
| 454 | 121 Substitutes' Salaries | 1,500 | 7,500 | 1,500 | 1,500 | - | 0.00% |
| 455 | 123 Temp/Part Time Salary | 3,000 | - | 6,000 | 6,000 | - | 0.00% |
| 456 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 457 | 211 Health Insurance | 75,117 | 103,629 | 114,404 | 159,524 | 45,120 | 39.44% |
| 458 | 212 Dental Insurance | 6,124 | 6,621 | 6,723 | 9,336 | 2,613 | 38.87% |
| 459 | 213 Life Insurance | 6,522 | 1,459 | 6,552 | 6,569 | 17 | 0.26% |
| 460 | 214 Long Term Disability Insurance | 2,360 | 2,668 | 2,098 | 2,537 | 439 | 20.92% |
| 461 | 220 FICA | 43,976 | 45,680 | 46,236 | 51,588 | 5,352 | 11.58% |
| 462 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 463 | 232 Teachers Retirement | 118,724 | 120,520 | 117,489 | 125,786 | 8,297 | 7.06% |
| 464 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 465 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 466 | 330 Contracted Services | 67,100 | 61,594 | 67,300 | 179,900 | 112,600 | 167.31% |
| 467 | 430 Contracted Repairs | 750 | - | 750 | 500 | (250) | -33.33% |
| 468 | 442 Equipment Rental | 2,088 | 984 | 2,088 | 2,288 | 200 | 9.58% |
| 469 | 534 Postage | 6,325 | 1,270 | 5,575 | 6,525 | 950 | 17.04% |
| 470 | 550 Printing | 8,600 | 2,400 | 8,400 | 12,100 | 3,700 | 44.05% |
| 471 | 581 Conferences/Travel | 13,523 | 6,232 | 13,773 | 13,773 | - | 0.00% |
| 472 | 585 Mileage Reimbursements | 3,111 | 7,104 | 3,211 | 3,211 | - | 0.00% |
| 473 | 610 Supplies | 11,600 | 11,538 | 14,600 | 14,300 | (300) | -2.05% |
| 474 | 611 AV Supplies | 200 | - | 200 | 200 | - | 0.00% |
| 475 | 640 Books & Printed Material | 790 | - | 850 | 850 | - | 0.00% |
| 476 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 477 | 735 Replacement Equipment | 1,600 | 320 | 1,800 | 1,000 | (800) | -44.44% |
| 478 | 810 Dues & Fees | 15,459 | 8,370 | 13,569 | 11,949 | (1,620) | -11.94% |
| 479 | | | | | | | |
| 480 | Total 2410 Office of the Principal | 945,980 | 953,749 | 1,018,030 | 1,236,388 | 218,358 | 21.45% |

Inter-Lakes School District
Master Budget 2024/2025

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 481 | | | | | | | |
| 482 | 2412 Principal Support | | | | | | |
| 483 | 115 Secretaries Salaries | 307,308 | 309,697 | 317,803 | 346,690 | 28,887 | 9.09% |
| 484 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 485 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 486 | 211 Health Insurance | 95,598 | 101,636 | 127,583 | 117,770 | (9,813) | -7.69% |
| 487 | 212 Dental Insurance | 4,734 | 4,861 | 5,510 | 5,294 | (216) | -3.92% |
| 488 | 213 Life Insurance | 144 | 122 | 144 | 144 | - | 0.00% |
| 489 | 215 Health Reimbursement Account | - | 1,500 | - | 1,500 | 1,500 | 0.00% |
| 490 | 220 FICA | 24,725 | 23,034 | 28,687 | 30,448 | 1,761 | 6.14% |
| 491 | 231 Employee Retirement | 43,208 | 43,484 | 43,002 | 47,242 | 4,240 | 9.86% |
| 492 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 493 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 494 | 581 Conferences/Travel | 3,650 | 548 | 3,700 | 3,400 | (300) | -8.11% |
| 495 | 731 Added Equipment | | | - | - | - | 0.00% |
| 496 | | | | | | | |
| 497 | Total 2412 Principal Support | 479,367 | 484,882 | 526,429 | 552,488 | 26,059 | 4.95% |
| 498 | | | | | | | |
| 499 | 2590 Auditorium | | | | | | |
| 500 | 111 Director's Salary | - | - | - | - | - | 0.00% |
| 501 | 123 Technician's Salary | 5,500 | 4,625 | 5,500 | 5,500 | - | 0.00% |
| 502 | 220 FICA | 421 | 354 | 421 | 421 | - | 0.00% |
| 503 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 504 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 505 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 506 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 507 | 610 Supplies | 3,000 | - | 3,000 | 3,000 | - | 0.00% |
| 508 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 509 | 735 Replacement Equipment | 5,000 | 6,689 | 5,000 | 5,000 | - | 0.00% |
| 510 | | | | | | | |
| 511 | Total 2590 Auditorium | 13,921 | 11,668 | 13,921 | 13,921 | - | 0.00% |
| 512 | | | | | | | |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 513 | 2610 Operation of Plant | | | | | | |
| 514 | 111 Facilities Director | 103,500 | 104,500 | 107,625 | 115,267 | 7,642 | 7.10% |
| 515 | 115 Clerical/Office Support | 14,545 | - | 14,546 | 19,091 | 4,545 | 31.25% |
| 516 | 116 Custodian Salaries | 525,266 | 503,737 | 545,692 | 612,585 | 66,893 | 12.26% |
| 517 | 117 Maintenance Salaries | 142,868 | 143,207 | 150,001 | 157,508 | 7,507 | 5.00% |
| 518 | 121 Summer/Substitutes | - | 3,320 | - | - | - | 0.00% |
| 519 | 123 Temp/Part Time Salary | - | 825 | - | - | - | 0.00% |
| 520 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 521 | 130 Overtime | 50,000 | 53,174 | 50,000 | 60,000 | 10,000 | 20.00% |
| 522 | 211 Health Insurance | 323,399 | 287,228 | 350,340 | 366,045 | 15,705 | 4.48% |
| 523 | 212 Dental Insurance | 17,034 | 15,343 | 17,847 | 16,481 | (1,366) | -7.65% |
| 524 | 213 Life Insurance | 1,384 | 313 | 1,384 | 1,384 | - | 0.00% |
| 525 | 214 Long Term Disability Insurance | 399 | 479 | 436 | 457 | 21 | 4.82% |
| 526 | 215 Health Reimbursement Account | 1,500 | - | 1,500 | 1,500 | - | 0.00% |
| 527 | 220 FICA | 64,044 | 61,276 | 66,421 | 73,855 | 7,434 | 11.19% |
| 528 | 231 Employee Retirement | 117,707 | 113,009 | 117,658 | 130,625 | 12,967 | 11.02% |
| 529 | 232 Teacher Retirement | - | - | - | - | - | 0.00% |
| 530 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 531 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 532 | 330 Contracted Services | 9,250 | 8,610 | 9,750 | 11,900 | 2,150 | 22.05% |
| 533 | 411 Water and Sewer | 28,500 | 22,356 | 28,500 | 29,100 | 600 | 2.11% |
| 534 | 421 Rubbish Removal | 43,300 | 43,051 | 43,300 | 43,300 | - | 0.00% |
| 535 | 430 Repairs & Maintenance Services | 12,100 | 15,792 | 12,100 | 12,100 | - | 0.00% |
| 536 | 531 Telephone | 22,000 | 12,825 | 22,000 | 17,000 | (5,000) | -22.73% |
| 537 | 550 Printing and Binding | - | - | - | - | - | 0.00% |
| 538 | 585 Conferences/Travel | 2,550 | 2,135 | 2,550 | 2,550 | - | 0.00% |
| 539 | 610 Supplies | 175,000 | 112,171 | 175,000 | 175,000 | - | 0.00% |
| 540 | 622 Electricity | 130,214 | 167,574 | 187,400 | 187,400 | - | 0.00% |
| 541 | 623 Propane | 51,975 | 24,495 | 46,200 | 46,700 | 500 | 1.08% |
| 542 | 624 Fuel Oil | 87,142 | 57,101 | 122,860 | 123,560 | 700 | 0.57% |
| 543 | 629 Pellet Fuel | 74,025 | 71,163 | 83,475 | 103,950 | 20,475 | 24.53% |
| 544 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 545 | 650 Software | - | - | - | - | - | 0.00% |
| 546 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 547 | 735 Replacement Equipment | 1,000 | 833 | 1,000 | 1,000 | - | 0.00% |
| 548 | 810 Dues & Fees | - | - | - | 3,200 | 3,200 | 0.00% |
| 549 | | | | | | | |
| 550 | Total 2610 Operation of Plant | 1,998,702 | 1,824,517 | 2,157,585 | 2,311,558 | 153,973 | 7.14% |
| 551 | | | | | | | |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 552 | 2620 Buildings & Equipment | | | | | | |
| 553 | 330 Contracted Services | 123,314 | 174,447 | 132,800 | 133,500 | 700 | 0.53% |
| 554 | 331 Other Contracted Services | 13,000 | 13,215 | 83,500 | 49,500 | (34,000) | -40.72% |
| 555 | 430 Contracted Repairs | 130,800 | 106,046 | 152,800 | 131,050 | (21,750) | -14.23% |
| 556 | 431 Maintenance Contracts | - | - | - | - | - | 0.00% |
| 557 | 442 Rental Equipment | 4,550 | 2,580 | 4,550 | 8,000 | 3,450 | 75.82% |
| 558 | 448 LED Lighting Lease | 4,500 | 4,510 | 4,500 | 4,500 | - | 0.00% |
| 559 | 449 Honeywell Lease | 569,362 | 569,355 | 575,553 | 581,930 | 6,377 | 1.11% |
| 560 | 585 Mileage Reimbursements | 2,800 | 2,711 | 2,800 | 2,800 | - | 0.00% |
| 561 | 610 Supplies | 63,000 | 59,435 | 63,000 | 63,000 | - | 0.00% |
| 562 | 626 Gasoline | 1,200 | 1,016 | 1,200 | 5,250 | 4,050 | 337.50% |
| 563 | 731 Added Equipment | 30,400 | 111,383 | 11,600 | 12,600 | 1,000 | 8.62% |
| 564 | 733 New Furniture | - | - | - | - | - | 0.00% |
| 565 | 735 Replacement Equipment | 304,500 | 693,603 | 444,000 | 279,000 | (165,000) | -37.16% |
| 566 | 810 Dues & Fees | - | - | - | - | - | 0.00% |
| 567 | | | | | | | |
| 568 | Total 2620 Buildings & Equipment | 1,247,426 | 1,738,302 | 1,476,303 | 1,271,130 | (205,173) | -13.90% |
| 569 | | | | | | | |
| 570 | 2630 Care of Grounds | | | | | | |
| 571 | 330 Contracted Services | 20,250 | 7,348 | 20,250 | 21,700 | 1,450 | 7.16% |
| 572 | 422 Snow Plowing | 50,000 | 50,716 | 50,000 | 53,000 | 3,000 | 6.00% |
| 573 | 424 Lawn Care | 66,400 | 69,024 | 66,400 | 51,400 | (15,000) | -22.59% |
| 574 | 429 Other Cleaning Services | 4,400 | 2,500 | 4,400 | 5,400 | 1,000 | 22.73% |
| 575 | 430 Repairs & Maintenance Services | 29,700 | 74,451 | 200,700 | 111,450 | (89,250) | -44.47% |
| 576 | 450 Construction - Special Projects | - | - | - | - | - | 0.00% |
| 577 | 610 Supplies | 3,500 | 3,300 | 3,500 | 3,500 | - | 0.00% |
| 578 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 579 | 735 Replacement Equipment | 130,500 | 267,160 | 130,500 | 5,500 | (125,000) | -95.79% |
| 580 | | | | | | | |
| 581 | Total 2630 Care & Upkeep of Grounds | 304,750 | 474,499 | 475,750 | 251,950 | (223,800) | -47.04% |
| 582 | | | | | | | |

**Inter-Lakes School District
Master Budget 2024/2025**

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 583 | 2700 Transportation | | | | | | |
| 584 | 2721.519 Regular Education Transportation | 935,367 | 935,507 | 974,417 | 865,844 | (108,573) | -11.14% |
| 585 | 2722.519 Special Education Transportation | 590,328 | 505,442 | 591,014 | 500,228 | (90,786) | -15.36% |
| 586 | 2723.519 Vocational Mid-Day Run | 72,203 | 110,059 | 155,342 | 170,964 | 15,622 | 10.06% |
| 587 | 2724.519 Athletic Transportation | 66,208 | 82,634 | 66,208 | 85,000 | 18,792 | 28.38% |
| 588 | 2725.519 Field Trips & Co-Curricular | 47,652 | 35,457 | 45,767 | 45,000 | (767) | -1.68% |
| 589 | 2727.519 Homeless | 13,725 | 10,743 | 2,500 | 1 | (2,499) | -99.96% |
| 590 | 2728.519 Summer School | 20,000 | 9,093 | 25,000 | 20,000 | (5,000) | -20.00% |
| 591 | 2729.731 Multi-Function Activity Bus | - | 97,941 | - | - | - | 0.00% |
| 592 | | | | | | | |
| 593 | Total 2700 Transportation | 1,745,483 | 1,786,876 | 1,860,248 | 1,687,037 | (173,211) | -9.31% |
| 594 | | | | | | | |
| 595 | 2840 Retirement Incentives | | | | | | |
| 596 | 111 Administrative Salaries | - | - | - | 50,754 | 50,754 | 0.00% |
| 597 | 112 Professional Salaries | 84,723 | 84,656 | 130,391 | 42,970 | (87,421) | -67.05% |
| 598 | 220 FICA | 6,481 | 6,476 | 9,975 | 7,170 | (2,805) | -28.12% |
| 599 | 232 Teacher Retirement | 17,808 | 17,795 | 25,609 | 18,407 | (7,202) | -28.12% |
| 600 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 601 | | | | | | | |
| 602 | Total 2840 Retirement Incentives | 109,012 | 108,926 | 165,975 | 119,301 | (46,674) | -28.12% |
| 603 | | | | | | | |
| 604 | 2850 Retired Employee Expenses | | | | | | |
| 605 | 211 Retiree Health Insurance | 1,162,970 | 1,272,466 | 1,406,434 | 1,619,321 | 212,887 | 15.14% |
| 606 | 215 Self Insurance | - | - | - | - | - | 0.00% |
| 607 | | | | | | | |
| 608 | Total 2850 Retired Employee Expenses | 1,162,970 | 1,272,466 | 1,406,434 | 1,619,321 | 212,887 | 15.14% |
| 609 | | | | | | | |

Inter-Lakes School District
Master Budget 2024/2025

| No. | Function/Description | VOTED 2022/2023 | ACTUAL 2022/2023 | VOTED 2023/2024 | PROPOSED 2024/2025 | \$ Increase/ (Decrease) 23/24 to 24/25 | % Increase/ (Decrease) 23/24 to 24/25 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 610 | 2900 Costs to Distribute | | | | | | |
| 611 | 215 Health Reimbursement Account | 6,000 | 1,796 | 3,000 | 3,000 | - | 0.00% |
| 612 | 250 Unemployment Compensation | 5,415 | - | 5,415 | 5,795 | 380 | 7.02% |
| 613 | 260 Workers' Compensation | 60,847 | 53,547 | 55,000 | 73,692 | 18,692 | 33.99% |
| 614 | | | | | | | |
| 615 | Total 2900 Costs to Distribute | 72,262 | 55,342 | 63,415 | 82,487 | 19,072 | 30.07% |
| 616 | | | | | | | |
| 617 | 3100 Transfer to Food Service | | | | | | |
| 618 | 930 Transfer to Food Service | - | - | - | - | - | 0.00% |
| 619 | | | | | | | |
| 620 | Total 3100 Transfer to Food Service | - | - | - | - | - | 0.00% |
| 621 | | | | | | | |
| 622 | 5100 Debt Services | | | | | | |
| 623 | 830 Interest | - | - | - | - | - | 0.00% |
| 624 | 910 Principal | - | - | - | - | - | 0.00% |
| 625 | | | | | | | |
| 626 | Total 5100 Debt Services | - | - | - | - | - | 0.00% |
| 627 | | | | | | | |
| 628 | 5252 Expendable Trust Transfer | | | | | | |
| 629 | 930 Transfer to Expendable Trust | 170,000 | 170,000 | 250,000 | - | (250,000) | -100.00% |
| 630 | | | | | | | |
| 631 | Total 5252 Expendable Trust Transfer | 170,000 | 170,000 | 250,000 | - | (250,000) | -100.00% |
| 632 | | | | | | | |
| 633 | Total General Fund | 29,021,576 | 28,968,179 | 30,887,583 | 32,053,877 | 1,166,294 | 3.78% |
| 634 | | | | | | | |
| 635 | 5220 Federal Funds | | | | | | |
| 636 | 930 Federal Grants | 200,000 | - | 200,000 | 200,000 | - | 0.00% |
| 637 | 5221 Food Service Fund | | | | | | |
| 638 | 930 Food Service Fund | 395,000 | - | 395,000 | 395,000 | - | 0.00% |
| 639 | | | | | | | |
| 640 | Total Appropriations | 29,616,576 | 28,968,179 | 31,482,583 | 32,648,877 | 1,166,294 | 3.70% |