

Inter-Lakes School District

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

Virtual attendees may email comments to: comments@interlakes.org

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 \$ 32,648,877 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).

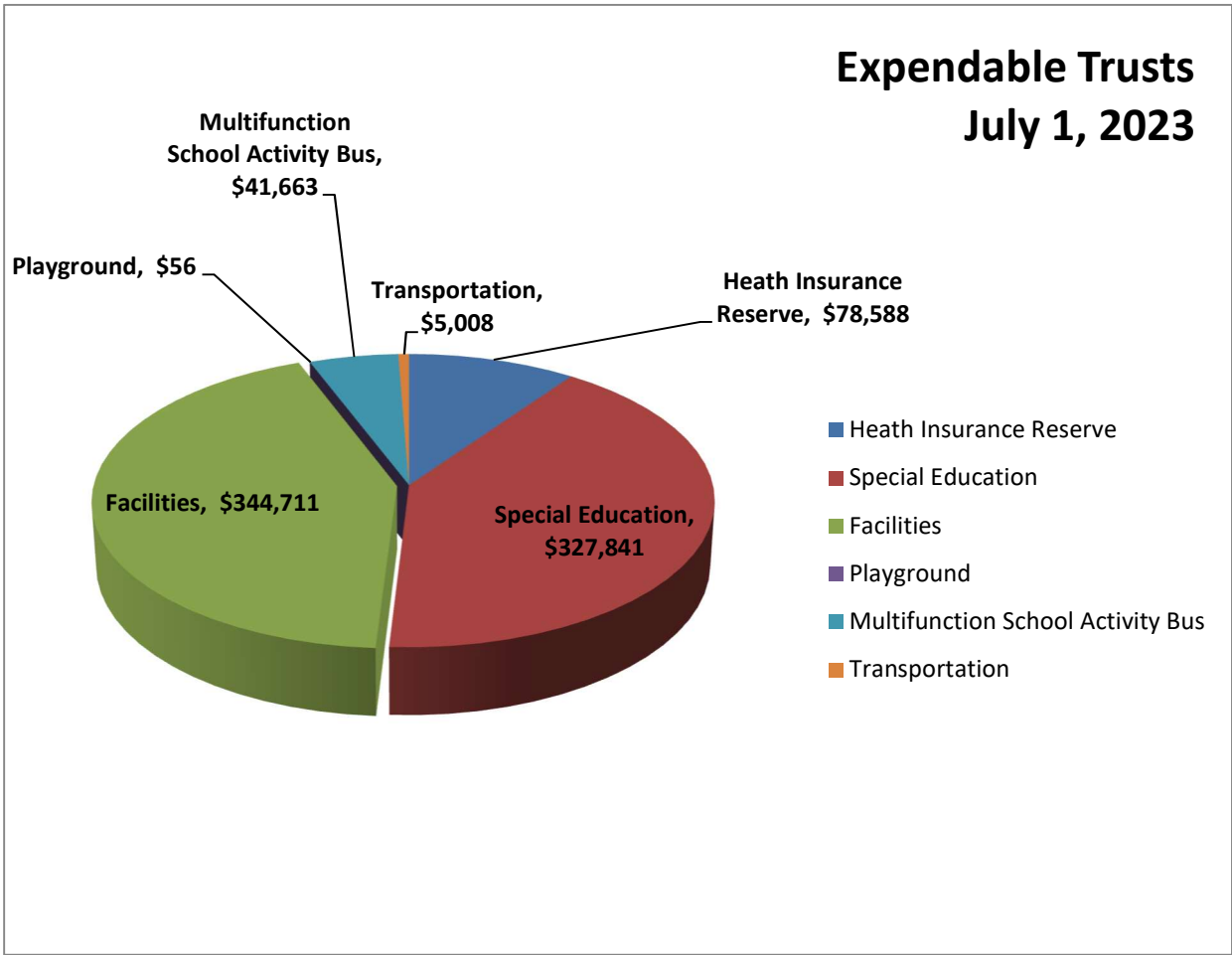
Buildings & Equipment/Care of Grounds: There are \$416,000 budgeted to support the Capital Improvements & Maintenance Plan. There are 2 roof projects: SCS Multi-Purpose Room and ILM/HS roof coatings to preserve EPDM both total \$202,000. Six (6) projects totaling \$636,000 from the Capital Improvements & 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.

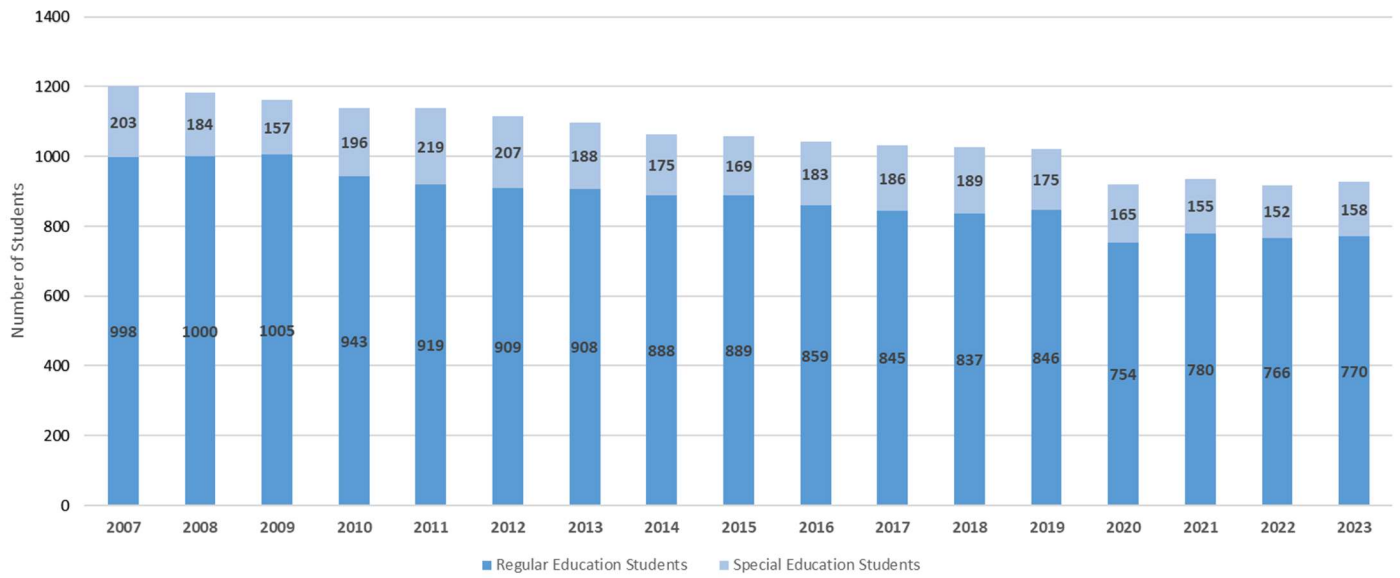
In order to provide more reliable transportation for athletics, co-curricular activities, and field experiences, \$36,000 is proposed in Building & Equipment for 2 additional Laker Activity Vehicles. The hope is to enter into a 3 – 5 year lease agreement for these 2 vehicles.

- ❖ **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



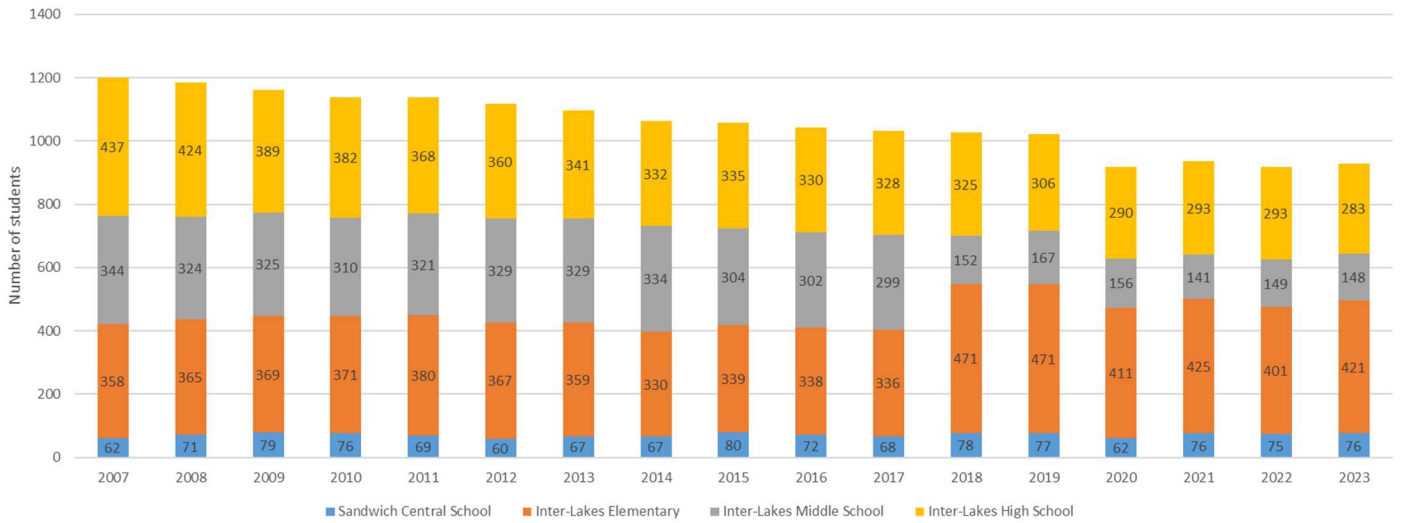
Inter-Lakes School District
Enrollment History by Regular & Special Education



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.

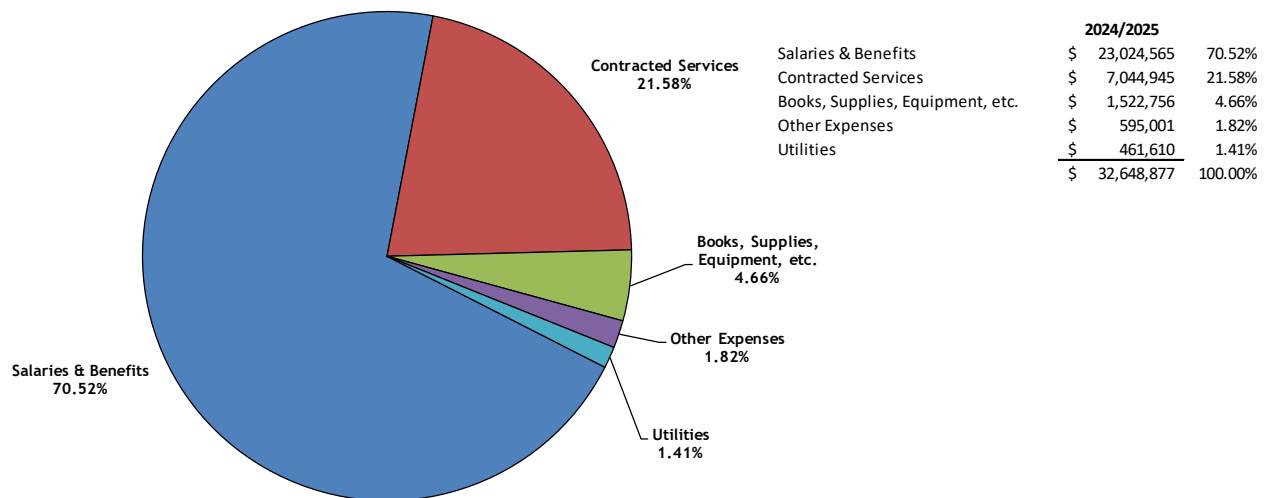
FREE & REDUCED SCHOOL LUNCH ELIGIBILITY COMPARISON STATE AVERAGE TO INTER-LAKES 2002/03 TO 2023/24



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%

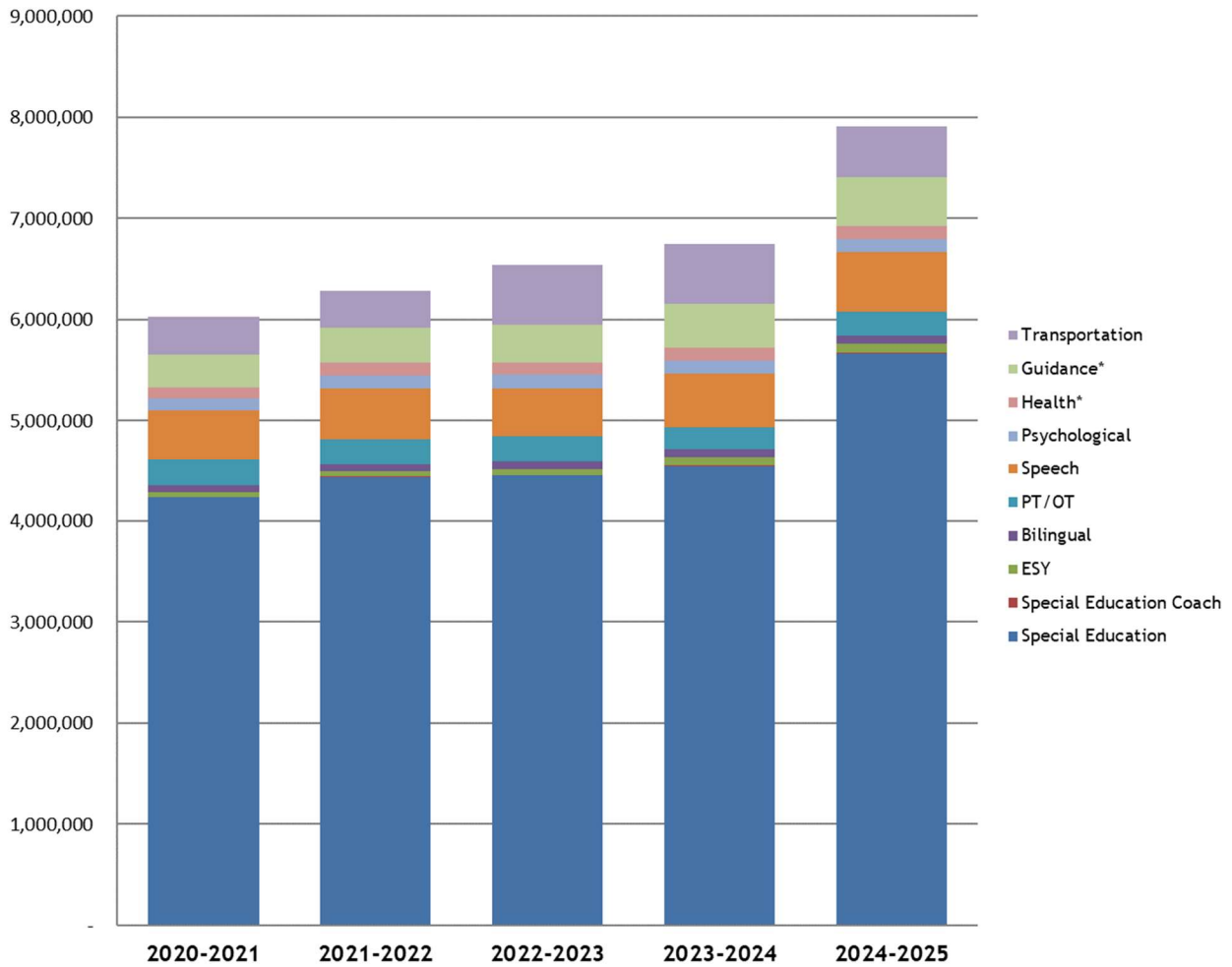
Books, Supplies, Equipment, etc.	2023/2024	2024/2025	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 809,641	\$ 787,755	\$ (21,886)	-2.70%
Software	\$ 100	\$ -	\$ (100)	0.00%
Equipment, Computers & Capital Software	\$ 1,000,036	\$ 670,100	\$ (329,936)	-32.99%
Dues & Fees	\$ 62,881	\$ 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%

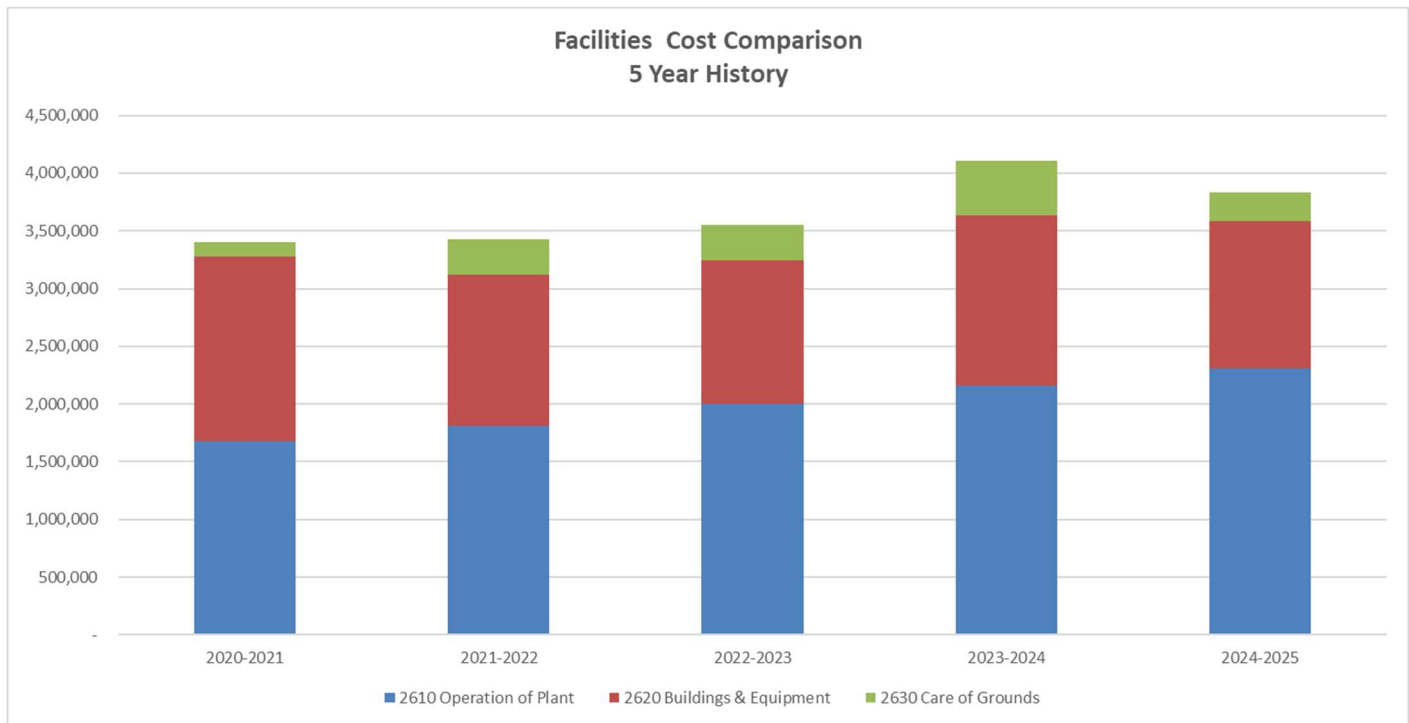
Grand Total	\$ 31,482,583	\$ 32,648,877	\$ 1,166,294	3.70%
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Special Education Cost Comparison 5 Year



	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
<i>Special Education Total</i>	<i>6,029,960</i>	<i>6,287,313</i>	<i>6,542,112</i>	<i>6,752,420</i>	<i>7,905,911</i>
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
<i>Facilities Total</i>	<u>3,405,228</u>	<u>3,431,116</u>	<u>3,550,878</u>	<u>4,109,638</u>	<u>3,834,638</u>
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>Revenues</u>	<u>MS 24 Revised</u> <u>Revenues</u>	<u>Estimated Budget</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%