

Inter-Lakes School District

**Bond Public Hearing February 5, 2025, 6:00 p.m.
Inter-Lakes Community Auditorium**

**Budget Public Hearing February 5, 2025, 6:00 p.m. (following the
public bond hearing)
Inter-Lakes Community Auditorium**

Access to Livestream Information

<https://stream.meet.google.com/stream/fa0eccd5-685f-472a-baef-fe5e8425f1bf>

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

***Notice: Annual School District Meeting Wednesday, March 5, 2025, 6:00 p.m.
Inter-Lakes Community Auditorium, Inter-Lakes Middle/High School***

TABLE OF CONTENTS

WARRANT ARTICLES OVERVIEW	2
DRAFT WARRANT ARTICLES	3
WARRANT ARTICLE 5 – OPERATING BUDGET OVERVIEW	4-10
PIE CHART: EXPENDABLE TRUST BALANCES	11
ENROLLMENT GRAPHS	12-13
FREE AND REDUCED GRAPH	14
BUDGET OVERVIEW COMPARISONS – STAFFING AND FUNCTIONS	15
PIE CHART: OPERATING BUDGET BY OBJECT	16
CATEGORY COMPARISONS OF PIE CHART	17
SPECIAL EDUCATION 10 YEAR COST COMPARISON	18
FACILITIES 5 YEAR COST COMPARISON	19
FACILITIES CAPITAL IMPROVEMENT PLAN 2025/2026	20
ESTIMATED REVENUE INFORMATION	21
ASSESSMENT FORMULA	22
WHAT DOES THIS MEAN FOR MY TAX BILL?	23
MASTER OPERATING BUDGET 2025/2026	24-43
WARRANT ARTICLE 1 & 2 BOILER REPLACEMENT AND HVAC PROJECT	44-45

WARRANT ARTICLES OVERVIEW

The warrant presented for your review contains the following articles:

- Article 1 This article seeks to replace boilers and improve HVAC.
- Article 2 This article seeks \$367,500 for year 1 of the bond payment related to the replacement of boilers and HVAC improvements.
- Article 3 This article is to determine if the School District will accept the reports of the School District.
- Article 4 This article sets the salaries for the School District Officers.
- 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.

DRAFT

Inter-Lakes Cooperative School District Warrant for 2025 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 5, 2025, AT SIX O’CLOCK IN THE EVENING (6:00 P.M.) TO ACT UPON THE FOLLOWING SUBJECTS:

Article 1. To see if the District will vote to raise and appropriate the sum of \$1,500,000 for the purpose of two boiler replacements, one at Inter-Lakes Elementary School and one at Inter-Lakes Middle High School, and HVAC improvements at Inter-Lakes Middle High School; \$1,500,000 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, accept and expend federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto.

The Inter-Lakes School Board recommends this appropriation. (At least three-fifths (3/5) vote required.)

Article 2. *Pending legal guidance*

Article 3. To see what action the District will vote relative to the reports of Agents, Committees, or Officers chosen.

Article 4. 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 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 DISTRICT

2025/2026 Proposed Budget Overview for Inter-Lakes School Board

The proposed general fund operational budget of \$34,912,337 reflects an increase of \$1,520,861, or 4.55%, over the 2024/2025 approved budget of \$33,391,476. This budget proposes the reduction of 1.0 FTE Regular Education Teacher and proposes increasing staffing with a 0.625 FTE Inter-Lakes Middle High School Student Services Coordinator and 4.33 FTE for paraeducators.

- ❖ **Budget Drivers:** The main drivers of the 2025/2026 operational budget are increased costs related to Health & Dental Insurance (\$625,546), Special Education Services (\$546,626) and Transportation (\$198,403). These main drivers total \$1,370,575 or about 90% of the proposed \$1,520,861 increase.
 - **Health & Dental Insurance costs have increased by \$625,546, or 11.49%.** Health insurance rates rose by a rate change of 16.9%, marking the second consecutive year of double-digit increases. Additionally, the recently approved contract between the Inter-Lakes School Board and the Inter-Lakes Support Staff Association includes an enhanced health and dental insurance benefit for this Collective Bargaining Unit. This is the first year that the associated expense is reflected in the operating budget.

Looking ahead, the Inter-Lakes School District will participate in a health insurance study this spring to evaluate various vendors and cost options.

- **Special Education costs have increased by \$546,626 representing a 10.44% rise over the previous approved budget (excluding health and dental insurance).**
- **Proposed Staffing Increases:**
 - **Inter-Lakes Middle High School Student Services Coordinator (0.625 FTE):** This position is vital for coordinating student services at the building level and overseeing Individualized Education Plan (IEP) meetings. The associated salary and fixed costs amount to \$71,049.
 - **Special Education Paraeducators:** Salary increases for paraeducators reflect the approved contract between the Inter-Lakes School Board and the Inter-Lakes Support Staff Association. As this is the first year following the contract's approval, these costs are newly reflected in the operating budget. Additionally, 52.90 FTEs for Special Education paraeducators were budgeted in 2024/2025; however, based on current student needs, 56.53 FTEs are required and have been included in the 2025/2026

budget. The total cost for salary increases and additional paraeducators is \$201,673.

- **Special Education Teachers:** When comparing special education teacher FTEs from last year to this proposal, there is an increase of 2.0 FTEs. These positions were added after the previous budget process to replace contracted services. This decision was driven by the availability of qualified talent, allowing the district to secure the necessary expertise while achieving cost savings compared to the expense of contracting these services.
- **Contracted Services and Out-of-District Placements:** Contracted services and out-of-district placements (categorized as "Tuition to Other LEAs in State or Private Schools" in the budget) are significant and essential resources for providing programming to children with intensive special education needs. Like many districts statewide, Inter-Lakes is experiencing growing demands for complex and costly programming; approximately 13% of IEPs fall in the category of high and intense significant support. These increases reflect the rising needs of children.
- **Transportation costs have increased by \$198,403, or 11.76%.** The primary driver of this increase is a new contract that includes industry-driven wage adjustments for bus drivers, addressing the challenges of recruiting and retaining qualified personnel. Additionally, the contract incorporates the phased replacement of buses to ensure the fleet remains reliable and stable, supporting the safe and efficient transportation of students. Below is the replacement phase-in as well as the percent increase each year over the 5-year period for the new contract.

Contract Year	# of Bus Replacements	Percent Increase
Year 1	7	17%
Year 2	7	6.75%
Year 3	6	6.75%
Year 4	0	6.25%
Year 5	0	6.25%

It is also worth noting that last year's budget included the reduction of two bus routes, a change that was implemented at the start of this school year. While this adjustment has resulted in longer bus rides for some students, including a few exceeding one hour, it not only achieved cost savings, but also contributed to greater stability, as the current staffing level appears to be more manageable.

- ❖ **New Hampshire Retirement:** New Hampshire Retirement Employer Contribution Rates have slight reductions from the previous year: Teachers are 19.23% (reduction of 2.09%)

and Employees are 12.75% (reduction of 5.76%). Teacher Retirement has a decrease of \$12,934 and Employees has an increase in \$14,325. Although retirement contribution rates have gone down, Employee wages have increased.

- ❖ **Note:** All non-bargaining staff and administrative positions have been budgeted with a 4% wage increase.
- ❖ **Regular Education:** As part of our ongoing efforts to balance staffing with budgetary needs and declining enrollment, we have reduced Regular Education Teachers by 1.0 FTE through natural attrition. Specifically, proposed is reducing the World Cultures Teacher at Inter-Lakes Elementary School. Both ILES and Sandwich Central School will integrate World Culture concepts through the existing elementary special of Library.

Beyond health and dental insurance, the most notable increases in the regular education budget are as follows:

- **Regular Education Temp/Part-Time Salaries:** These salaries increased by \$28,720. This includes allocations for:
 - **Inter-Lakes Elementary School (ILES):** \$9,000 for after-school activities and \$9,600 for the homework club.
 - **Inter-Lakes Middle High School (ILMHS) – Grades 7 & 8:** \$7,500 for the homework club.
 - **Inter-Lakes Middle High School (ILMHS) – High School:** \$10,000 for after-school supervision.
- **Supplies:** The budget for supplies has increased by \$9,587, reflecting both specific requests and rising costs of goods.
- ❖ **Extended School Year (ESY), Bilingual, Special Education Coach:** ESY represents 12 days in the summer to meet IEP requirements for students who qualify. Salaries are increased based on anticipated staffing levels. Other Professional Services has increased in this area due to the anticipated need of contracting a Speech Language Pathologist to provide ESY services. Bilingual has increased in salary due to an increased need to provide required services in this area. Special Education Coach provides funds for when a student with special education needs requires support as part of their IEP to participate in activities beyond the normal school day, such as an internship, athletic program, and/or co-curricular activity.
- ❖ **Vocational:** Vocational has increased by \$70,000 or 60.87%, which is directly related to student participation and state funding for the Huot and Winnisquam Agriculture Programs.

- ❖ **Co-Curricular** – Co-Curricular has increased by \$2,759 or 1.22%. Advisor salary increase represents funds needed to support active co-curricular programming. Other Professional Services has decreased by \$6,851 due to requests. New Equipment has increased by \$4,500 to support purchasing Middle High School Performance Uniforms for concerts (note, this is different than Marching Band uniforms). This will provide a more consistent and professional appearance for public appearances.
- ❖ **Athletics:** Athletics has increased by \$17,508 or by 2.91%. Coaches' salaries have decreased slightly by \$2,315 to support active athletic programming. Other Professional Services have increased by \$15,040, which is primarily driven by the increase in the contracted service for the Athletic Trainer; Supplies have decreased by \$3,700; Dues & Fees have increased by \$2,133 based on anticipated costs; and Replacement Equipment has remained relatively flat.
- ❖ **Summer School:** Summer School has decreased by \$10,227 due to reviewing actual expenses from the previous school year. Summer School provides 12 days of summer learning for students who need additional support in meeting grade level competencies.
- ❖ **Guidance Services and Guidance Secretarial:** Guidance Services have increased by \$76,960 or by 6.90%. Professional Salaries have increased by \$12,778, which is primarily due to a staffing change. Other Professional Services has increased by \$35,079, which reflects the increase in support from our Growing Roots Partnership, which provides access to licensed mental health counselors in our schools. Guidance Secretarial has increased due to a wage and health dental costs.
- ❖ **Health Services:** Health Services has increased by \$32,974 or by 9.45%, which is all attributable to wage increases and health & dental costs. Professional Salaries had a significant decrease of \$7,812, which is due to a staffing change.
- ❖ **Psychology:** Psychology has increased by \$7,514 or by 5.74%, which is all attributable to wage increases and health & dental costs. Recall that the School District has 2.0 FTE Psychologists; 50% is funded through School District funds and 50% is funded through Individuals with Disabilities Act (IDEA) Grant Funds.
- ❖ **Speech Services and Physical & Occupational Therapy Services:** Speech Services has increased by \$37,637 or 6.32%. This increase is primarily related to wage increases and health & dental costs. Physical Therapy (PT) & Occupational Therapy (OT) Services has increased by \$3,286 or 1.40%, which reflects a change in staffing for an OT. Contracted Services in this area have increased due to an increased need for PT & OT Services as mandated by IEPs, which has resulted in a need to contract additional services.

- ❖ **Technology Services:** Technology Services has seen an increase of \$67,736 in the proposed budget. This increase is primarily due to salary adjustments for Technology Assistants, which were necessary to attract and retain qualified staff. Our Technology Services budget competes with the private sector, and as such, it's crucial to stay responsive to industry trends and competition.
- ❖ **Curriculum and Development:** During budget preparations, this area experienced several reductions, totaling \$97,000. This aligns with the budgeting approach we used last year. As a result, while the Curriculum and Development budget shows an increase of \$7,177 (1.61%), this is solely due to wage adjustments and increases in health and dental costs. This will be a prioritized request to the School Board for end-of-year encumbrances, as these funds are crucial to supporting professional learning, curriculum development, and instructional improvement.
- ❖ **Library Media Services:** Library Media Services has a decrease of nearly \$6,000 in paraprofessional salaries and health costs, which is attributable to a staffing change. Books have increased slightly by \$823 and New Equipment has increased by \$1,500 in order to purchase a new video camera for the Middle High School.
- ❖ **School Board Services:** School Board Services has increased by \$10,474 or by 8.22%. This is due to a \$6,474 increase in our property and liability insurance, and a \$4,000 increase in dues & fees for New Hampshire School Board Association (an increase of \$1,278) and criminal background checks (an increase in \$2,722).
- ❖ **Audit Services and Legal Services:** Audit Services decreased by \$3,250 based on anticipated costs for audits. Legal Services have been level funded.
- ❖ **SAU Administration:** SAU Administration has increased by \$33,443 or by 2.78%. Recall this number has been approved through the SAU budget process which was completed in December 2024.
- ❖ **Office of the Principal:** Office of the Principal has increased by \$72,390 or by 5.85%. This is primarily due to wage increases and health & dental costs. Recall, Contracted Services (\$179,900) in this area represents the financial support for our School Resource Officers, police officer details and graduation expenses.
- ❖ **Principal Support:** Principal Support has increased by \$40,558 or 7.34%, which is primarily due to health & dental insurance benefit selection changes.

❖ **Facilities:**

○ **Operation of Plant:**

- **Operation of Plant:** Expenses have increased by \$44,232 (1.91%), mainly due to wage adjustments and higher health and dental insurance costs. This year, the district faced challenges filling 4 custodial positions, leading to a restructuring. Custodial salaries decreased by \$52,549 as 2 positions were reassigned to custodial/general maintenance roles and 2 positions were eliminated. If these positions are filled in the 2024/2025 school year, either through hiring or contracting, and there is a fund balance, we will request a carryforward encumbrance to support this. Please note, this could affect future budgets.
- **Utilities:** Electricity costs have risen by \$11,600, while oil, propane, and pellet expenses remain level funded.

○ **Buildings & Equipment/Care of Grounds:**

- **Honeywell Lease Agreements:** The 2025/2026 budget reflects the tenth year of a thirteen-year Phase II Honeywell lease, which includes a refinance of Phase I, as well as the ninth year of a twelve-year lease amendment payment. Together, these Honeywell leases account for \$588,512 in the proposed budget.
- **Laker Activity Vehicle:** Last year, funds were budgeted with the intention of leasing two Laker Activity Vehicles (LAVs), which would have created a fleet of three LAVs. However, leasing these vehicles proved difficult, prompting a shift in strategy. Instead, the plan now is to purchase one LAV rather than leasing two, which will create a fleet of two LAVs. The total cost remains the same, with \$36,000 budgeted under Building & Equipment Other Professional Support. Recall, LAVs provide transportation for athletics, co-curricular activities, and field experiences. The LAV may not be used for home to school bus route transportation based on school transportation rules.

This is a three-year purchase plan, with the first year funded by the 2024/2025 budget. The vehicle is expected to be available for purchase in February 2025, reflecting the lengthy timeline we have faced since beginning this process in February 2024.

- **Capital Improvements** – Proposed in Operating Budget \$65,000 for unanticipated repairs. Deferments totaling \$465,000 include: Humiston Building: Parking Lot Paving - \$125,000; Sandwich Central School: Multi-

Purpose Room Flooring - \$65,000; Inter-Lakes Elementary School: Paving and Sidewalks Grade 3-6 – Playground - \$150,000; Flooring Replacement - \$25,000; Inter-Lakes Middle High School: Roof Coatings - \$80,000; and School District-Wide: Classroom Furniture and Equipment - \$50,000.

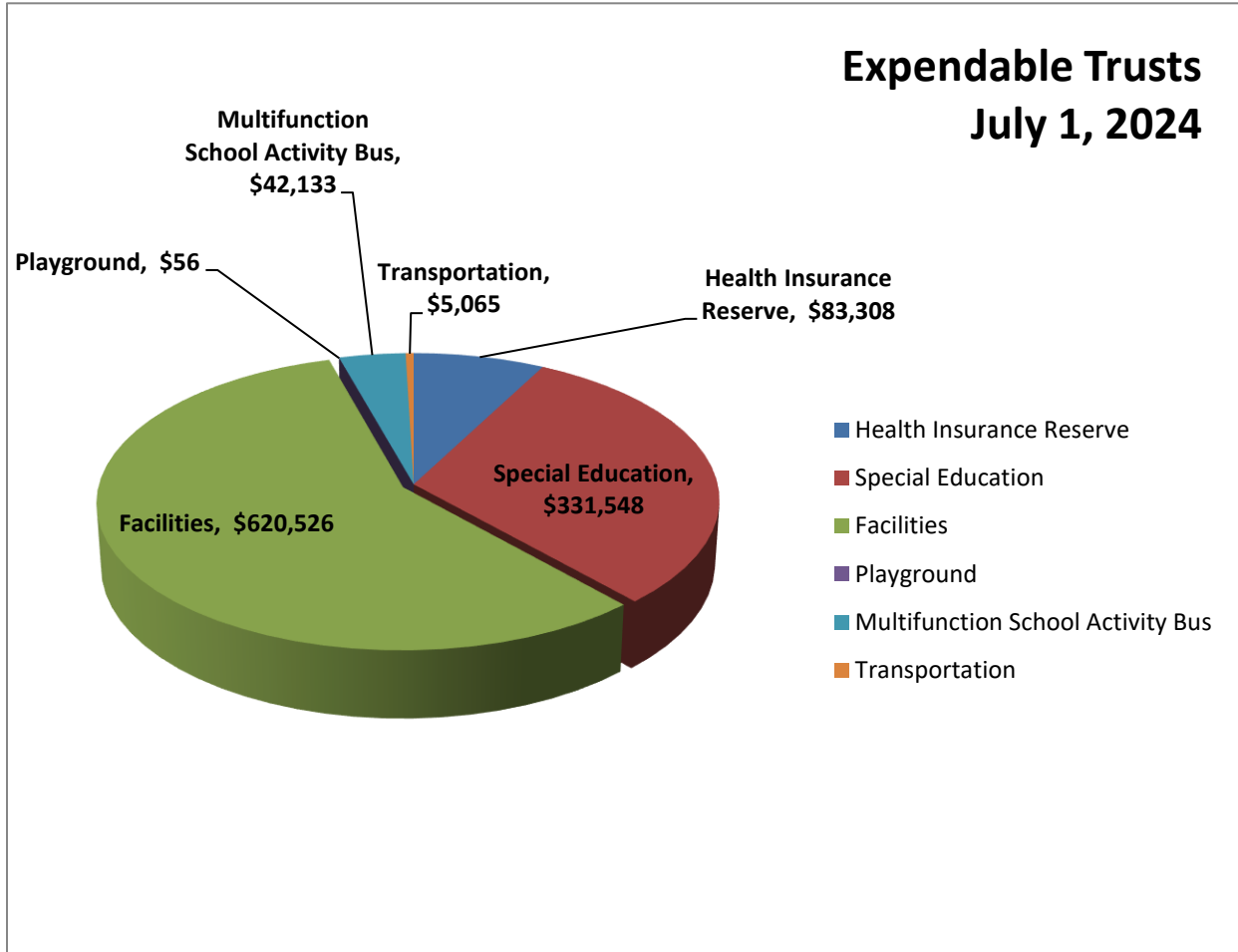
- **Budget Reductions for Boiler Replacement & HVAC Improvements:** To support the boiler replacement project & HVAC improvements, \$125,000 has been removed from the Care of Grounds Replacement Equipment line. These funds were originally intended for ongoing site work improvements across campuses to enhance American with Disability Act (ADA) access and overall accessibility.

- ❖ **Retirement Incentives (Recognition):** There are three (3) retirements budgeted at \$177,132, which is an increase of \$57,831 from the previous year. Two (2) retirements were included in the voted budget for 2024/2025.

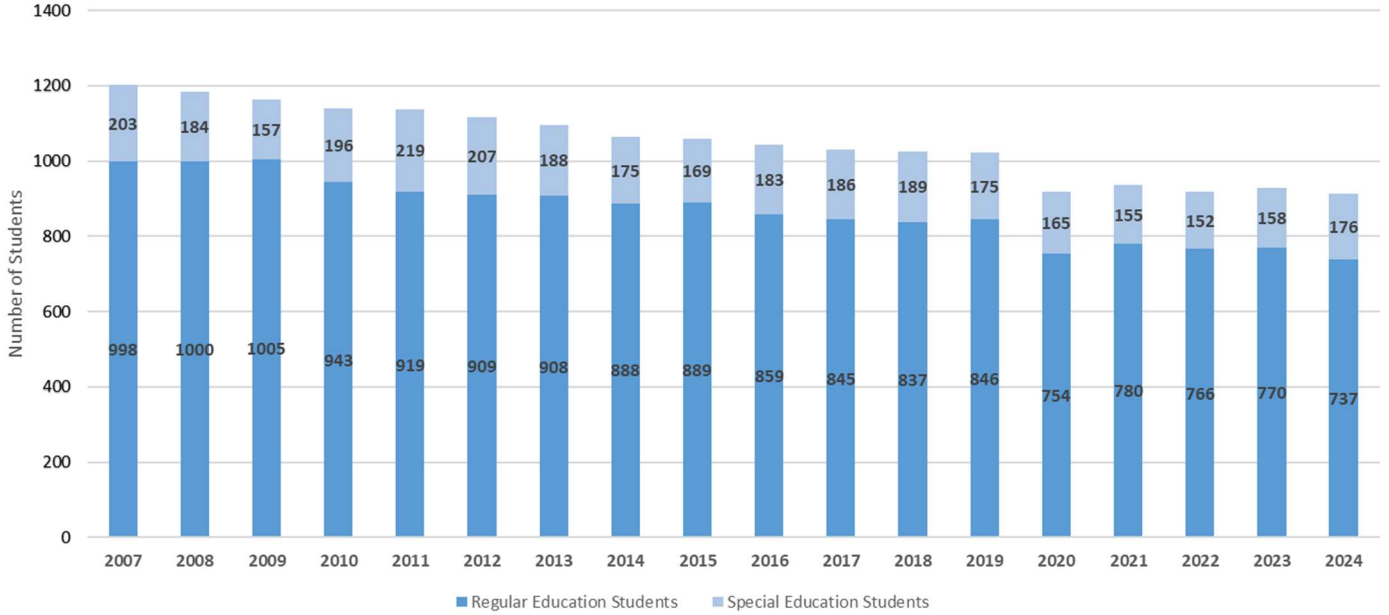
- ❖ **Retired Employee Expense Totals:** Retired Employee Expense Totals have decreased by \$362,158 or 22.36%, primarily due to change in options for retirees 65 and older. This amount of \$1,257,163 is to support retiree health and dental insurance, which was bargained/agreed upon in prior years.

- ❖ **Collective Bargaining Agreements:** In 2025/2026, the Inter-Lakes School Board and Inter-Lakes Education Association Agreement will be in year three (3) of a three (3) year contract and the Inter-Lakes School Board and Inter-Lakes Support Staff Association will be in year two (2) of a three (3) year contract.

PIE CHART OF EXPENDABLE TRUST BALANCES

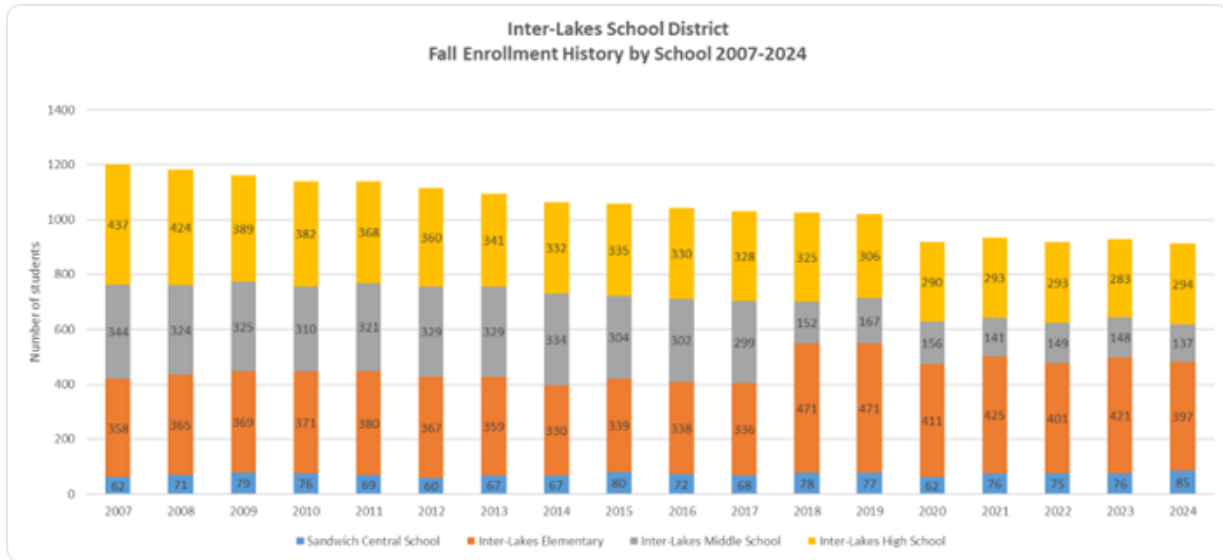


Inter-Lakes School District Enrollment History by Regular & Special Education



School District enrollment in October 2024 was 913 with 176 identified as Special Education.

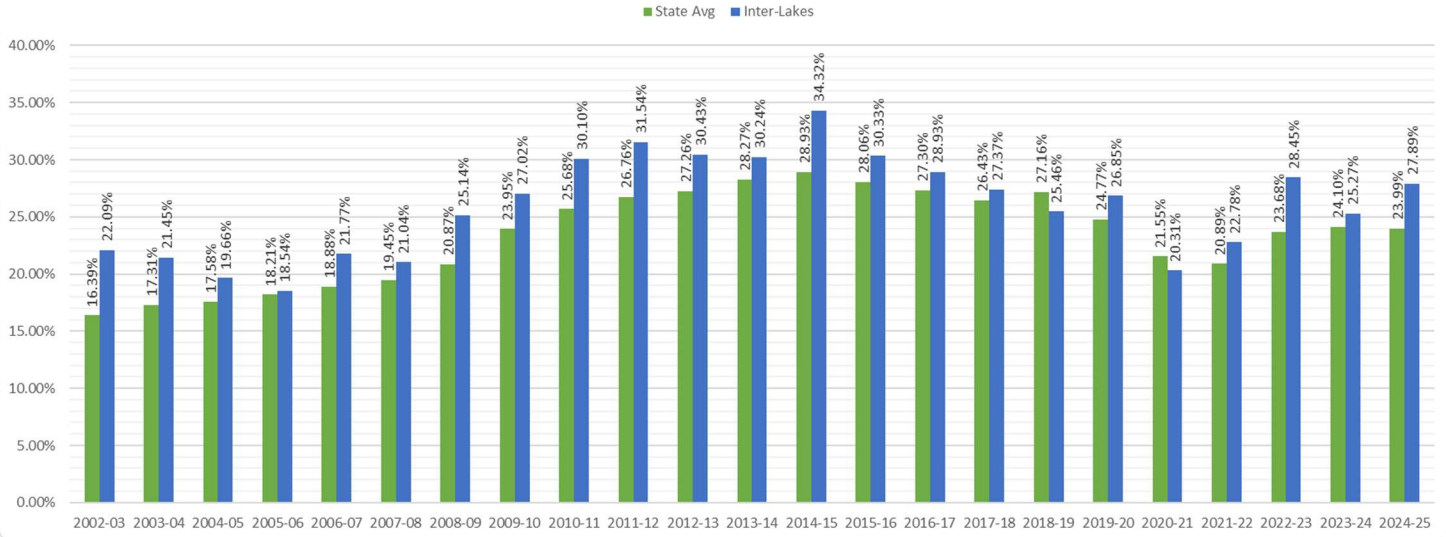
Inter-Lakes School District																		
Enrollment: October 1st Historic																		
Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Regular Education Students	998	1000	1005	943	919	909	908	888	889	859	845	837	846	754	780	766	770	737
Special Education Students	203	184	157	196	219	207	188	175	169	183	186	189	175	165	155	152	158	176
Total Students	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935	918	928	913
<i>Percentage of Special Education Students to Total</i>	<i>16.90%</i>	<i>15.54%</i>	<i>13.51%</i>	<i>17.21%</i>	<i>19.24%</i>	<i>18.55%</i>	<i>17.15%</i>	<i>16.46%</i>	<i>15.97%</i>	<i>17.56%</i>	<i>18.04%</i>	<i>18.42%</i>	<i>17.14%</i>	<i>17.95%</i>	<i>16.58%</i>	<i>16.56%</i>	<i>17.03%</i>	<i>19.28%</i>



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	2024			
Sandwich Central School	62	71	79	76	69	60	67	67	80	72	68	78	77	62	76	75	76	85			
Inter-Lakes Elementary	358	365	369	371	380	367	359	330	339	338	336	471	471	411	425	401	421	397			
Inter-Lakes Middle School	344	324	325	310	321	329	329	334	304	302	299	152	167	156	141	149	148	137			
Inter-Lakes High School	437	424	389	382	368	360	341	332	335	330	328	325	306	290	293	293	283	294			
Total	1201	1184	1162	1139	1138	1116	1096	1063	1058	1042	1031	1026	1021	919	935	918	928	913			

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.

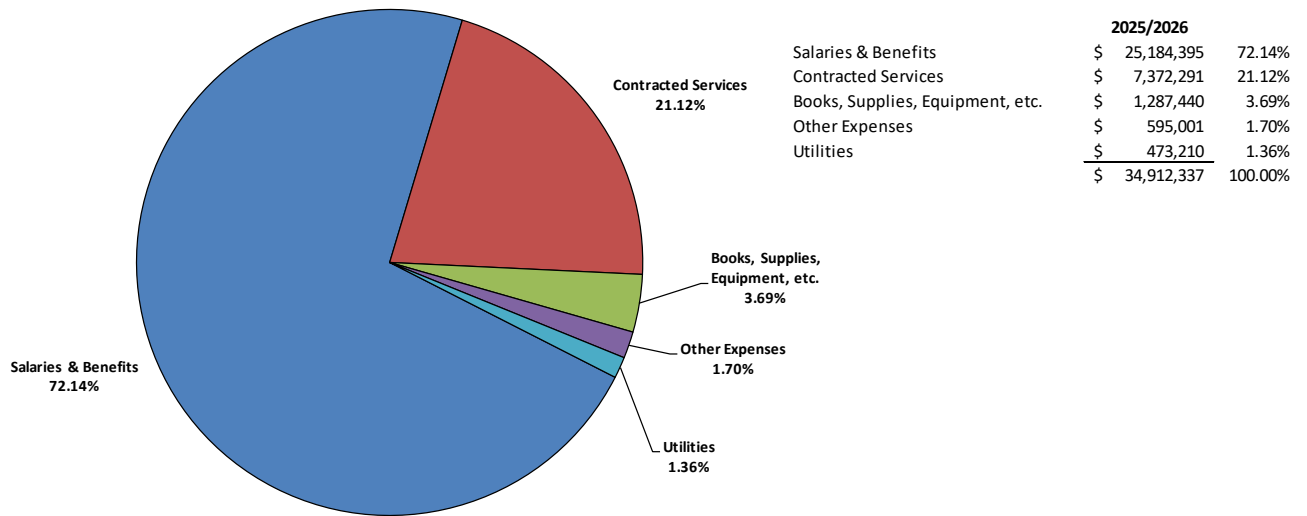
FREE & REDUCED SCHOOL LUNCH ELIGIBILITY COMPARISON STATE AVERAGE TO INTER-LAKES 2002/03 TO 2024/25



SUMMARY COMPARISONS: FUNCTION AND STAFFING 2024/25 TO 2025/26

No.	Account #	DESCRIPTION	Voted 2024/2025	Proposed 2025/2026	\$ Change	% Change	% of Total Budget	2024/25 FTE	2025/26 FTE	FTE Change
1	1100	Regular Education	10,319,979	10,839,029	519,050	5.03%	31.05%			
2		Teachers						74.50	73.50	-1.00
3		Paraeducators						5.00	6.00	1.00
4	1210	Special Education	6,261,551	7,102,528	840,977	13.43%	20.34%			
5		Teachers						15.50	17.50	2.00
6		Paraeducators						52.90	56.53	3.63
7		Support						1.50	2.13	0.63
8	1215	Extended School Year	88,899	108,446	19,547	21.99%	0.31%			
9	1260	Bilingual	81,281	100,481	19,200	23.62%	0.29%			
10		Teachers						0.80	0.80	0.00
11	1290	Special Ed. Assigned Coach	8,347	8,293	(54)	-0.65%	0.02%			
12	1300	Vocational	115,000	185,000	70,000	60.87%	0.53%			
13	1410	Co-Curricular	225,860	228,619	2,759	1.22%	0.65%			
14	1420	Athletics	602,258	619,766	17,508	2.91%	1.78%			
15		Athletic Director						1.00	1.00	0.00
16	1430	Summer School	59,489	49,262	(10,227)	-17.19%	0.14%			
17	2110	Attendance	1	1	-	0.00%	0.00%			
18	2120	Guidance	1,115,248	1,192,208	76,960	6.90%	3.41%			
19		Administration						1.00	1.00	0.00
20		Teachers						5.50	5.50	0.00
21	2129	Guidance Registrar	75,097	79,199	4,102	5.46%	0.23%			
22		Support						1.00	1.00	0.00
23	2130	Health	348,970	381,944	32,974	9.45%	1.09%			
24		Nurses						2.00	2.00	0.00
25		Paraeducators						2.04	2.00	-0.04
26	2140	Psychological Services	130,971	138,485	7,514	5.74%	0.40%			
27		Therapists (Teachers)						1.00	1.00	0.00
28	2150	Speech Services	595,368	633,005	37,637	6.32%	1.81%			
29		Therapists (Teachers)						4.00	4.00	0.00
30		Assistants						1.00	1.00	0.00
31	2160	PT & OT	235,071	238,357	3,286	1.40%	0.68%			
32		Therapists (Teachers)						1.50	1.50	0.00
33		Assistants						0.00	0.00	0.00
34	2210	Technology	1,129,685	1,197,421	67,736	6.00%	3.43%			
35		Administration						1.00	1.00	0.00
36		Support						3.33	3.33	0.00
37	2212	Instructional Development	445,895	453,072	7,177	1.61%	1.30%			
38		Administration						1.00	1.00	0.00
39		Support						0.33	0.33	0.00
40	2222	Library	415,849	419,860	4,011	0.96%	1.20%			
41		Teachers						2.00	2.00	0.00
42		Paraeducators						2.75	2.49	-0.26
43	2310	School Board Services	191,162	198,386	7,224	3.78%	0.57%			
44	2320	Office of the Superintendent	1,204,914	1,238,357	33,443	2.78%	3.55%			
45	2410	Office of the Principal	1,236,388	1,308,778	72,390	5.85%	3.75%			
46		Principals						3.00	3.00	0.00
47		Assistant Principals						3.00	3.00	0.00
48	2412	Principal Support	552,488	593,046	40,558	7.34%	1.70%			
49		Support (school year)						3.00	3.00	0.00
50		Support (year round)						5.00	5.00	0.00
51	2590	Auditorium	13,921	14,459	538	3.86%	0.04%			
52	2610	Operation of Plant	2,311,558	2,355,790	44,232	1.91%	6.75%			
53		Administration						1.00	1.00	0.00
54		Custodians						14.00	10.00	-4.00
55		Maintenance Custodian						0.00	2.00	2.00
56		Maintenance						2.00	2.00	0.00
57		Support						0.33	0.33	0.00
58	2620	Care of Buildings & Equipment	1,271,130	1,033,872	(237,258)	-18.67%	2.96%			
59	2630	Care of Grounds	251,950	188,000	(63,950)	-25.38%	0.54%			
60	2700	Transportation	1,687,037	1,885,440	198,403	11.76%	5.40%			
61	2840	Retirement Incentives	119,301	177,132	57,831	48.47%	0.51%			
62	2850	Retired Employee Expenses	1,619,321	1,257,163	(362,158)	-22.36%	3.60%			
63	2900	Costs to Distribute	82,487	91,938	9,451	11.46%	0.26%			
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%	0.57%			
67	5221	Food Service	395,000	395,000	-	0.00%	1.13%			
68	5252	Expendable Trust Funds	-	-	-	0.00%	0.00%			
69		Total	33,391,476	34,912,337	1,520,861	4.55%	100.00%	211.99	215.94	3.95

**INTER-LAKES SCHOOL DISTRICT
PROPOSED OPERATING BUDGET 2025/2026
COMPARISONS BY OBJECT**



**Comparison by Object
2024/2025 to 2025/2026**

	2024/2025	2025/2026	Increase/(Decrease)	
Salaries & Benefits	\$ 23,888,440	\$ 25,184,395	\$ 1,295,955	5.43%
Contracted Services	\$ 6,923,669	\$ 7,372,291	\$ 448,622	6.48%
Books, Supplies, Equipment, etc.	\$ 1,522,756	\$ 1,287,440	\$ (235,316)	-15.45%
Other Expenses	\$ 595,001	\$ 595,001	\$ -	0.00%
Utilities	\$ 461,610	\$ 473,210	\$ 11,600	2.51%
Total	\$ 33,391,476	\$ 34,912,337	\$ 1,520,861	4.55%

**INTER-LAKES SCHOOL DISTRICT
PROPOSED OPERATING BUDGET 2025/2026
CATEGORY COMPARISONS**

Salaries & Benefits	2024/2025	2025/2026	Increase/(Decrease)	
Salaries	\$ 14,476,419	\$ 15,079,909	\$ 603,490	4.17%
Health & Dental Insurance	\$ 5,449,386	\$ 6,074,932	\$ 625,546	11.48%
Life & Long Term Disability Insurance	\$ 29,923	\$ 28,829	\$ (1,094)	-3.66%
Retirement	\$ 2,542,124	\$ 2,543,515	\$ 1,391	0.05%
FICA, Workers Comp, Unemployment	\$ 1,205,562	\$ 1,264,314	\$ 58,752	4.87%
Course Reimbursement	\$ 63,750	\$ 63,750	\$ -	0.00%
Travel	\$ 50,526	\$ 58,396	\$ 7,870	15.58%
Professional Development/Conferences	\$ 70,750	\$ 70,750	\$ -	0.00%
Sub-Total	\$ 23,888,440	\$ 25,184,395	\$ 1,295,955	5.43%

Contracted Services	2024/2025	2025/2026	Increase/(Decrease)	
Contracted Services	\$ 3,705,581	\$ 3,954,544	\$ 248,963	6.72%
Repairs & Maintenance	\$ 1,090,218	\$ 1,044,600	\$ (45,618)	-4.18%
Other Purchased Services	\$ 162,832	\$ 176,706	\$ 13,874	8.52%
Tuition	\$ 278,001	\$ 311,001	\$ 33,000	11.87%
Transportation	\$ 1,687,037	\$ 1,885,440	\$ 198,403	11.76%
Sub-Total	\$ 6,923,669	\$ 7,372,291	\$ 448,622	6.48%

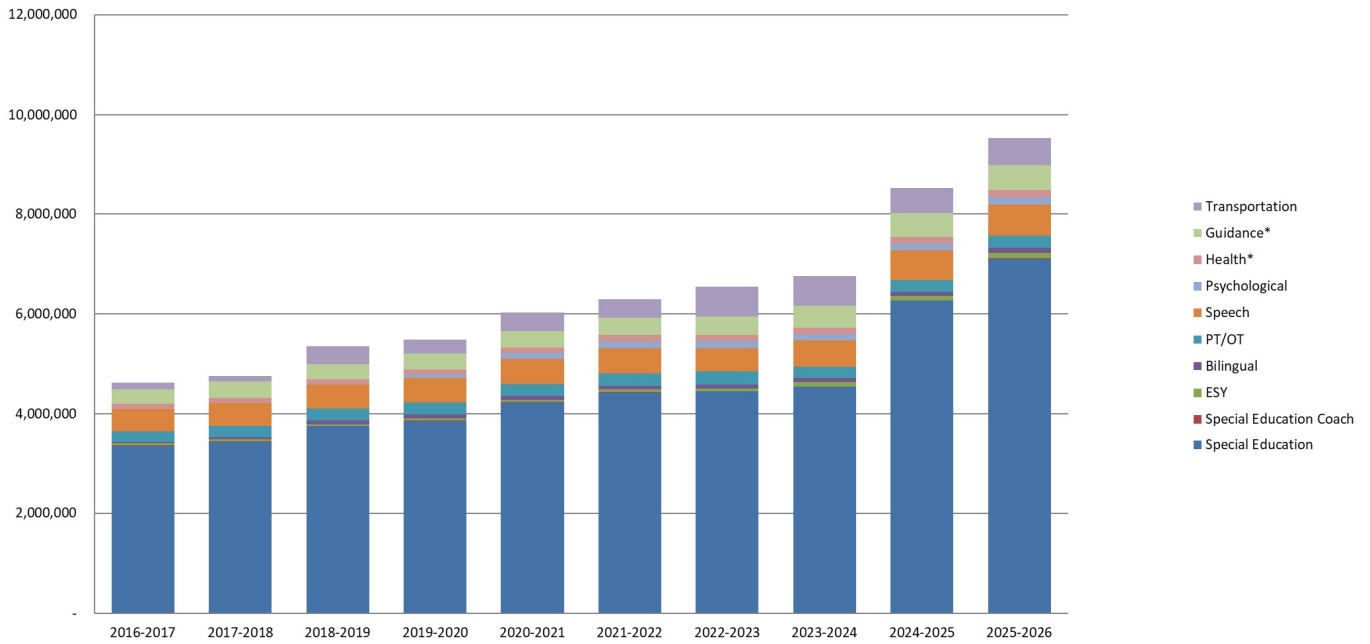
Books, Supplies, Equipment, etc.	2024/2025	2025/2026	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 787,755	\$ 779,128	\$ (8,627)	-1.10%
Software	\$ -	\$ -	\$ -	0.00%
Equipment, Computers & Capital Software	\$ 670,100	\$ 436,805	\$ (233,295)	-34.81%
Dues & Fees	\$ 64,901	\$ 71,507	\$ 6,606	10.18%
Sub-Total	\$ 1,522,756	\$ 1,287,440	\$ (235,316)	-15.45%

Utilities	2024/2025	2025/2026	Increase/(Decrease)	
Electricity/Fuel Oil/Propane/Pellets	\$ 461,610	\$ 473,210	\$ 11,600	2.51%
Sub-Total	\$ 461,610	\$ 473,210	\$ 11,600	2.51%

Other Expenses	2024/2025	2025/2026	Increase/(Decrease)	
Other (Attendance/Debt Services/Federal Funds)	\$ 595,001	\$ 595,001	\$ -	0.00%
Sub-Total	\$ 595,001	\$ 595,001	\$ -	0.00%

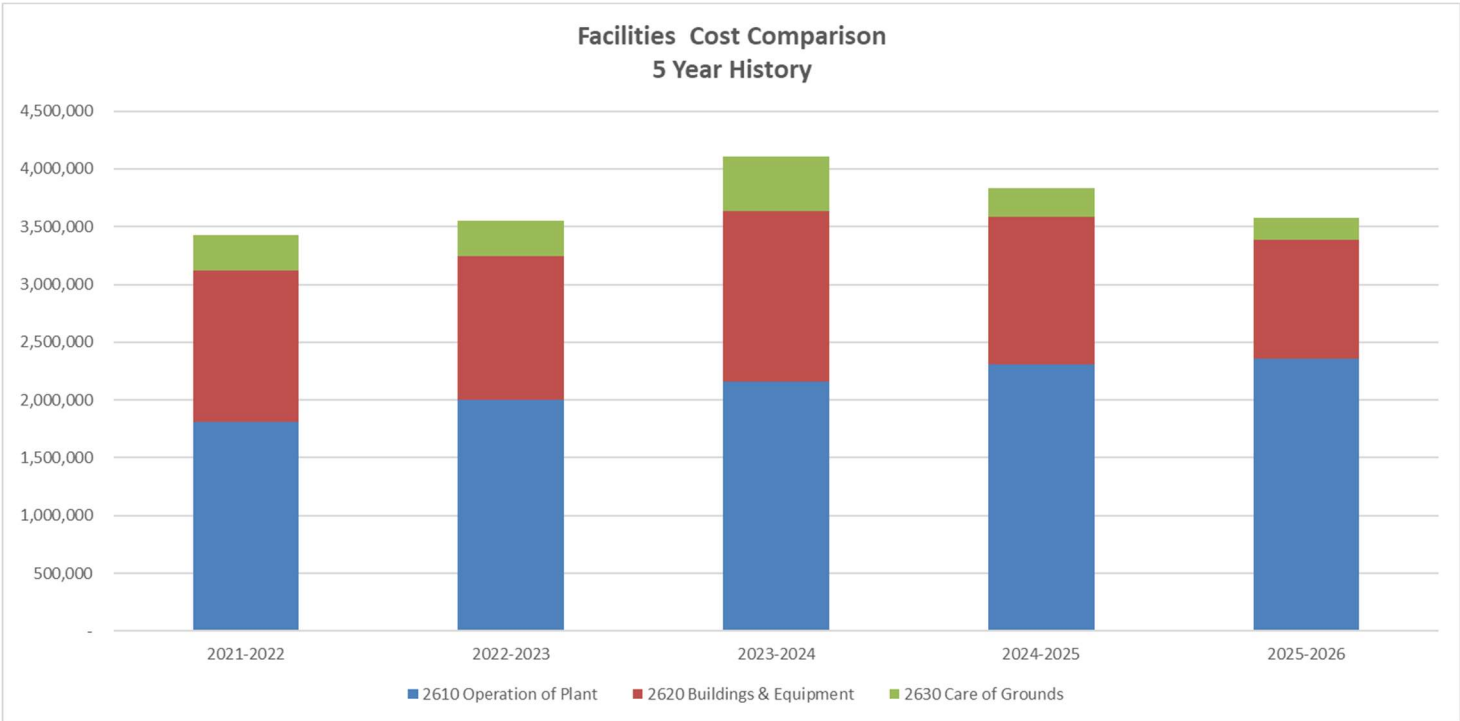
Grand Total	\$ 33,391,476	\$ 34,912,337	\$ 1,520,861	4.55%
--------------------	----------------------	----------------------	---------------------	--------------

Special Education Cost Comparison 10 Year



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Special Education	3,348,159	3,424,355	3,745,175	3,863,979	4,231,908	4,432,974	4,448,568	4,543,104	6,261,551	7,102,528
Special Education Coach	5,421	8,227	8,227	8,212	8,184	8,384	8,384	8,347	8,347	8,293
ESY	39,026	42,226	45,469	45,537	47,044	48,147	56,894	88,300	88,899	108,446
Bilingual	31,601	46,093	67,925	70,102	69,608	72,179	73,474	77,203	81,281	100,481
PT/OT	204,111	225,203	241,976	245,993	248,411	252,230	258,183	222,492	235,071	238,357
Speech	470,543	473,288	474,587	489,906	496,062	502,610	474,195	528,235	595,368	633,005
Psychological	2,500	2,500	5,076	63,500	119,294	131,697	134,041	128,397	130,971	138,485
Health*	97,514	103,824	104,246	109,262	112,730	124,268	122,768	126,135	139,588	152,778
Guidance*	289,747	324,746	300,121	307,573	324,127	345,166	375,276	439,194	476,138	508,563
Transportation	140,980	105,880	358,811	279,058	372,592	369,658	590,328	591,014	500,228	544,623
Special Education Total	4,629,602	4,756,342	5,351,613	5,483,122	6,029,960	6,287,313	6,542,112	6,752,420	8,517,442	9,535,558
Dollar Increase		\$ 126,740	\$ 595,271	\$ 131,509	\$ 546,838	\$ 257,353	\$ 254,799	\$ 210,309	\$ 1,765,022	\$ 1,018,116
Percentage Increase		2.74%	12.52%	2.46%	9.97%	4.27%	4.05%	3.21%	26.14%	11.95%
Total Budget	\$ 23,939,188	\$ 25,021,853	\$ 25,865,415	\$ 26,700,788	\$ 28,251,882	\$ 28,847,822	\$ 29,616,576	\$ 31,482,583	\$ 33,391,476	\$ 34,912,337
Special Education % of Total Budget	19.34%	19.01%	20.69%	20.54%	21.34%	21.79%	22.09%	21.45%	25.51%	27.31%

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



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
2610 Operation of Plant	1,809,821	1,998,702	2,157,585	2,311,558	2,355,790
2620 Buildings & Equipment	1,310,245	1,247,426	1,476,303	1,271,130	1,033,872
2630 Care of Grounds	311,050	304,750	475,750	251,950	188,000
<i>Facilities Total</i>	3,431,116	3,550,878	4,109,638	3,834,638	3,577,662
Dollar Increase		\$ 119,762	\$ 558,760	\$ (275,000)	\$ (256,976)
Percentage Increase		3.49%	15.74%	-6.69%	-6.70%
Total Budget	\$ 28,847,822	\$ 29,616,576	\$ 31,482,583	\$ 33,391,476	\$ 34,912,337
Facilities % of Total Budget	11.89%	11.99%	13.05%	11.48%	10.25%

Facilities Capital Improvements & Maintenance Plan			
		Fiscal Year 2025/2026	
	Humiston		Notes
		Parking Lot Paving	\$ 125,000 Propose Deferment
			<u>\$ 125,000</u>
	SCS		
		MPR Flooring	\$ 65,000 Propose Deferment
			<u>\$ 65,000</u>
	ILES		
		Paving and Sidewalks Grades 3-6 Playground	\$ 150,000 Propose Deferment
		Flooring Replacement	\$ 25,000 Propose Deferment
		Boiler Replacement	\$ 600,000
			<u>\$1,075,000</u>
	ILMHS		
		Roof Coatings	\$ 80,000 Propose Deferment
		Boiler Replacement	\$ 600,000
		Auditorium Equipment	\$ 30,000
		HVAC Improvements	\$ 300,000
			<u>\$1,010,000</u>
	District		
		Unanticipated Repairs	\$ 65,000
		Classroom Equipment	\$ 50,000 Propose Deferment
			<u>\$ 115,000</u>
		Grand Total	\$ 2,090,000
			\$ 495,000 Deferred Total
			<u>\$1,595,000</u>

Estimated Revenue Information			DRAFT	Estimated
Inter-Lakes School District				
Budget Worksheet 2025-2026				Operating Budget
		2023-2024	2024-2025	2025-2026
		<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)		862,547	486,895	250,000
Retained Fund Balance To Be Used			325,063	
Amounts Voted from Fund Balance		250,000		
Revenue From State Sources				
403111	Adequate Education Aid			
403190	Other State Aid			
403290	Other State Sources	780		
403230	Special Education Aid	60,000	53,577	50,000
403210	Building Aid			
403242	Vocational Aid	5,000	7,500	10,000
Revenue From Federal Sources				
404580	Medicaid	100,000	100,000	100,000
404590	Retirees Drug Subsidy	40,000	20,000	0
Local Revenue Other Than Taxes				
	Tuition	60,000	120,000	100,000
	Earnings on Investments	5,000	2,000	4,000
	Student Activities	2,000	2,000	0
	Auditorium Rent	12,500	12,500	25,000
	Other Rent (SAU & LRPC)	12,000	12,000	11,000
	Other Local Sources	500	500	500
	ERate Reimbursement	66,000	0	0
Total General Fund Revenues		1,476,327	1,142,035	550,500
Transfer from Expendable Trust Fund		0	0	0
Federal Fund Revenue				
	Other Federal/State Grants	200,000	200,000	200,000
Food Service Revenue				
	Child Nutrition/Hot Lunch Program	395,000	395,000	395,000
Total School Revenue & Credits		2,071,327	1,737,035	1,145,500
District Appropriation		31,482,583	33,391,476	34,912,337
District Assessment		29,411,256	31,654,441	33,766,837
Less Federal Forest Sandwich		-8,013	-8,552	-8,552
Less State Grant Meredith		0	0	0
Less Kindergarten Center Harbor		0	0	0
Less Kindergarten Meredith		0	0	0
Less Kindergarten Sandwich		0	0	0
Net Assessment to Apportion		29,403,243	31,645,889	33,758,285
		3,398,232	2,242,646	2,112,396
		13.07%	7.63%	6.68%

WHAT DOES THIS MEAN FOR MY TAX BILL?

Total Operating Budget Appropriation Increase		\$	1,520,861				
Total Operating Revenue Decrease		\$	591,535				
Combined Net Assessment Increase		\$	2,112,396				
Estimated Tax Impacts							
	Warrant #			Center Harbor	Meredith	Sandwich	Total
Net Assessment Increase(Decrease) of Operating Budget	4	\$	2,112,396	\$0.8323	\$0.2697	\$0.5149	\$1.6169
Boiler Replacements and HVAC Improvements	2	\$	367,500	\$0.0661	\$0.0676	\$0.0643	\$0.1980
		\$	2,479,896	\$0.8983	\$0.3373	\$0.5792	\$1.8149
For every \$100,000 of assessed valuation your taxes will increase (decrease) by:							
			Center Harbor	\$89.83			
			Meredith	\$33.73			
			Sandwich	\$57.92			
For example a house assessed at \$250,000 would see an increase(decrease) of:							
			Center Harbor	\$224.59			
			Meredith	\$84.32			
			Sandwich	\$144.81			
For example a house assessed at \$500,000 would see an increase(decrease) of:							
			Center Harbor	\$449.17			
			Meredith	\$168.65			
			Sandwich	\$289.62			

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
1	1100 Regular Education						
2	112 Teachers' Salaries	6,137,091	5,946,942	6,193,617	6,207,722	14,105	0.23%
3	114 Paraeducators' Salaries	94,123	103,344	173,309	189,065	15,756	9.09%
4	121 Substitutes' Salaries	165,000	305,033	191,930	200,000	8,070	4.20%
5	122 Tutors' Salaries	33,100	49,205	33,100	33,100	-	0.00%
6	123 Activities Salaries	58,997	43,139	74,012	102,732	28,720	38.80%
7	211 Health Insurance	1,387,718	1,324,481	1,475,658	1,920,046	444,388	30.11%
8	212 Dental Insurance	92,001	89,361	72,803	103,262	30,459	41.84%
9	213 Life Insurance	7,065	7,947	7,011	6,903	(108)	-1.54%
10	214 Long Term Disability Insurance	-	-	-	-	-	0.00%
11	215 Health Reimbursement Account	3,480	4,602	4,931	3,000	(1,931)	-39.16%
12	216 ILSSA Flex Med	-	425	1,000	-	(1,000)	-100.00%
13	220 FICA	497,932	471,695	512,428	517,530	5,102	1.00%
14	231 Employee Retirement	12,820	17,306	23,533	25,100	1,567	6.66%
15	232 Teacher Retirement	1,211,078	1,180,045	1,225,245	1,202,816	(22,429)	-1.83%
16	250 Unemployment Compensation	-	-	-	-	-	0.00%
17	260 Workers Compensation	-	-	-	-	-	0.00%
18	330 Contracted Services	140,508	69,662	114,958	116,134	1,176	1.02%
19	430 Repairs & Maintenance Services	4,550	1,880	5,350	6,000	650	12.15%
20	561 Tuition Other LEAs In State	-	-	-	-	-	0.00%
21	585 Mileage Reimbursements	1,134	1,182	1,134	1,134	-	0.00%
22	610 Supplies	109,232	118,799	136,922	146,509	9,587	7.00%
23	611 AV Supplies	5,380	-	730	1,725	995	136.30%
24	640 Books & Printed Material	58,601	42,636	37,407	30,455	(6,952)	-18.58%
25	644 Electronic Information Access	-	-	-	-	-	0.00%
26	650 Software	-	-	-	-	-	0.00%
27	731 Added Equipment	19,425	8,224	10,699	6,200	(4,499)	-42.05%
28	734 New Computers	-	-	-	-	-	0.00%
29	735 Replacement Equipment	29,300	14,023	23,717	19,111	(4,606)	-19.42%
30	750 Capital Software	-	-	-	-	-	0.00%
31	810 Dues & Fees	485	25	485	485	-	0.00%
32							
33	Total 1100 Regular Education	10,069,020	9,799,956	10,319,979	10,839,029	519,050	5.03%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
34							
35	1210 Special Education						
36	111Administrative Salaries	-	-	105,000	164,800	59,800	56.95%
37	112 Teachers' Salaries	1,206,879	1,219,900	1,188,933	1,337,211	148,278	12.47%
38	114 Paraeducators' Salaries	1,571,295	1,248,044	1,612,622	1,814,295	201,673	12.51%
39	115 Clerical/Office Support	18,358	21,701	19,274	20,045	771	4.00%
40	122 Tutors' Salaries	22,800	45,499	22,800	30,000	7,200	31.58%
41	123 Temp/Part Time Salary	-	13	-	-	-	0.00%
42	124 Salary Pool	-	-	-	-	-	0.00%
43	211 Health Insurance	642,322	611,804	978,385	1,258,041	279,656	28.58%
44	212 Dental Insurance	19,342	20,207	47,426	62,121	14,695	30.99%
45	213 Life Insurance	1,431	1,522	3,349	2,673	(676)	-20.19%
46	214 Disability Insurance	-	-	446	-	(446)	-100.00%
47	215 Health Reimbursement Account	-	-	2,500	1,500	(1,000)	-40.00%
48	216 ILSSA Flex Med	15,000	6,380	11,500	-	(11,500)	-100.00%
49	220 FICA	222,526	188,050	232,664	268,981	36,317	15.61%
50	231 Employee Retirement	212,596	163,976	218,187	243,919	25,732	11.79%
51	232 Teacher Retirement	237,955	238,805	254,324	257,146	2,822	1.11%
52	250 Unemployment Compensation	-	-	-	-	-	0.00%
53	260 Workers' Compensation	-	-	-	-	-	0.00%
54	321 Consulting Services	5,000	4,779	5,000	5,000	-	0.00%
55	330 Contracted Services	103,100	631,355	1,373,640	1,480,595	106,955	7.79%
56	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
57	500 Medicaid Services	10,000	4,879	10,000	10,000	-	0.00%
58	561 Tuition - Public	65,000	35,067	60,000	20,000	(40,000)	-66.67%
59	564/569 Tuition - Non-Public	172,000	169,780	103,001	106,001	3,000	2.91%
60	581 Conference and Travel	-	-	-	6,000	6,000	0.00%
61	585 Mileage Reimbursements	100	-	100	100	-	0.00%
62	610 Supplies	6,400	2,448	6,400	6,900	500	7.81%
63	611 AV Supplies	-	-	-	-	-	0.00%
64	640 Books & Printed Material	1,000	-	1,000	2,200	1,200	120.00%
65	644 Electronic Information Access	-	-	-	-	-	0.00%
66	650 Software	-	-	-	-	-	0.00%
67	731 Added Equipment	10,000	1,654	5,000	5,000	-	0.00%
68	734 New Computers	-	-	-	-	-	0.00%
69	735 Replacement Equipment	-	-	-	-	-	0.00%
70	738 Replacement Computers	-	-	-	-	-	0.00%
71	810 Dues & Fees	-	-	-	-	-	0.00%
72							
73	Total 1210 Special Education	4,543,104	4,615,863	6,261,551	7,102,528	840,977	13.43%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
74							
75	1215 Special Education Extended School Year						
76	112 Teachers' Salaries	43,200	37,556	43,200	48,600	5,400	12.50%
77	114 Paraeducators' Salaries	24,435	15,831	24,930	24,930	-	0.00%
78	220 FICA	5,175	4,084	5,212	5,625	413	7.92%
79	231 Employee Retirement	3,306	1,958	3,373	3,179	(194)	-5.75%
80	232 Teacher Retirement	8,484	5,084	8,484	9,346	862	10.16%
81	250 Unemployment Compensation	-	-	-	-	-	0.00%
82	260 Workers' Compensation	-	-	-	-	-	0.00%
83	330 Contracted Services	3,100	-	3,100	16,016	12,916	416.65%
84	610 Supplies	600	72	600	750	150	25.00%
85							
86	Total 1215 Extended School Year	88,300	64,586	88,899	108,446	19,547	21.99%
87							
88	1260 Bilingual						
89	112 Teacher's Salary	55,269	54,999	56,969	67,148	10,179	17.87%
90	123 Activities Salaries	-	-	-	-	-	0.00%
91	211 Health Insurance	5,861	5,124	7,749	9,247	1,498	19.33%
92	212 Dental Insurance	355	310	425	446	21	4.94%
93	213 Life Insurance	90	102	90	90	-	0.00%
94	215 Health Reimbursement Account	-	-	-	-	-	0.00%
95	220 FICA	4,229	4,092	4,359	5,137	778	17.85%
96	232 Teacher Retirement	10,899	10,802	11,189	12,913	1,724	15.41%
97	250 Unemployment Compensation	-	-	-	-	-	0.00%
98	260 Workers' Compensation	-	-	-	-	-	0.00%
99	330 Contracted Services	-	-	-	5,000	5,000	0.00%
100	585 Mileage Reimbursements	-	-	-	-	-	0.00%
101	610 Supplies	100	-	100	100	-	0.00%
102	640 Books & Printed Material	400	-	400	400	-	0.00%
103	644 Electronic Information Access	-	-	-	-	-	0.00%
104	650 Software	-	-	-	-	-	0.00%
105							
106	Total 1260 Bilingual	77,203	75,430	81,281	100,481	19,200	23.62%

Inter-Lakes School District
Master Budget 2025/2026

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
107							
108	1290 Special Ed. Assigned Coach						
109	112 Coaches Salaries	-	-	-	-	-	0.00%
110	114 Paraeducators' Salaries	6,888	1,829	6,888	6,888	-	0.00%
111	220 FICA	527	140	527	527	-	0.00%
112	231 Employee Retirement	932	247	932	878	(54)	-5.79%
113	232 Teacher Retirement	-	-	-	-	-	0.00%
114	250 Unemployment Compensation	-	-	-	-	-	0.00%
115	260 Workers' Compensation	-	-	-	-	-	0.00%
116							
117	Total 1290 Special Ed. Assigned Coach	8,347	2,216	8,347	8,293	(54)	-0.65%
118							
119	1300 Vocational Education						
120	561 Tuition	115,000	177,930	115,000	185,000	70,000	60.87%
121							
122	Total 1300 Vocational Education	115,000	177,930	115,000	185,000	70,000	60.87%
123							
124	1410 Co-Curricular Activities						
125	123 Activities Salaries	136,405	131,596	136,691	140,655	3,964	2.90%
126	220 FICA	10,435	10,067	10,457	10,761	304	2.91%
127	231 Employee Retirement	-	2,825	-	-	-	0.00%
128	232 Teacher Retirement	26,790	19,593	26,846	27,048	202	0.75%
129	250 Unemployment Compensation	-	-	-	-	-	0.00%
130	260 Workers' Compensation	-	-	-	-	-	0.00%
131	330 Contracted Services	26,583	14,516	23,783	16,932	(6,851)	-28.81%
132	430 Repairs & Maintenance Services	1,500	860	700	700	-	0.00%
133	550 Printing	-	-	-	-	-	0.00%
134	585 Mileage Reimbursements	1,600	1,985	2,400	2,400	-	0.00%
135	610 Supplies	13,850	8,172	7,500	7,840	340	4.53%
136	640 Books & Printed Material	600	-	600	600	-	0.00%
137	650 Software	-	-	-	-	-	0.00%
138	731 Added Equipment	834	-	834	5,334	4,500	539.57%
139	735 Replacement Equipment	1,550	1,510	300	-	(300)	-100.00%
140	810 Dues & Fees	15,309	3,807	15,749	16,349	600	3.81%
141							
142	Total 1410 Co-Curricular Activities	235,456	194,931	225,860	228,619	2,759	1.22%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
143							
144	1420 Athletics						
145	111 Athletic Director Salary	-	-	101,224	105,273	4,049	4.00%
146	112 Athletic Director Salary	96,404	96,404	-	-	-	0.00%
147	122 Officials	-	4,042	-	-	-	0.00%
148	123 Coaching Salaries	174,080	171,893	182,418	180,103	(2,315)	-1.27%
149	124 Salary Pool	-	-	-	-	-	0.00%
150	211 Health Insurance	19,849	19,849	22,965	26,671	3,706	16.14%
151	212 Dental Insurance	1,057	1,057	1,107	1,162	55	4.97%
152	213 Life Insurance	1,090	1,102	1,090	1,090	-	0.00%
153	214 Disability Insurance	390	446	410	430	20	4.88%
154	215 Health Reimbursement Account	-	-	-	-	-	0.00%
155	220 FICA	20,768	20,985	21,775	21,908	133	0.61%
156	231 Employee Retirement	19,130	14,710	13,831	13,550	(281)	-2.03%
157	232 Teacher Retirement	30,347	11,374	35,826	34,634	(1,192)	-3.33%
158	250 Unemployment Compensation	-	-	-	-	-	0.00%
159	260 Workers' Compensation	-	-	-	-	-	0.00%
160	330 Contracted Services	130,372	95,348	137,340	152,380	15,040	10.95%
161	581 Conference and Travel	2,250	2,003	2,250	2,250	-	0.00%
162	585 Mileage Reimbursements	1,900	1,610	1,900	1,900	-	0.00%
163	610 Supplies	20,750	15,600	25,200	21,500	(3,700)	-14.68%
164	640 Books & Printed Material	-	-	-	-	-	0.00%
165	731 Added Equipment	-	-	-	-	-	0.00%
166	735 Replacement Equipment	33,003	31,865	36,500	36,360	(140)	-0.38%
167	810 Dues & Fees	18,422	7,583	18,422	20,555	2,133	11.58%
168							
169	Total 1420 Athletics	569,812	495,871	602,258	619,766	17,508	2.91%
170							
171	1430 Summer School						
172	112 Teachers' Salaries	40,080	28,149	40,080	32,700	(7,380)	-18.41%
173	114 Paraeducators' Salaries	8,640	1,530	6,165	5,625	(540)	-8.76%
174	220 FICA	3,727	2,270	3,538	2,932	(606)	-17.13%
175	231 Employee Retirement	1,169	207	834	717	(117)	-14.03%
176	232 Teacher Retirement	7,872	4,550	7,872	6,288	(1,584)	-20.12%
177	250 Unemployment Compensation	-	-	-	-	-	0.00%
178	260 Workers' Compensation	-	-	-	-	-	0.00%
179	610 Supplies	6,000	-	1,000	1,000	-	0.00%
180							
181	Total 1430 Summer School	67,488	36,707	59,489	49,262	(10,227)	-17.19%

Inter-Lakes School District
Master Budget 2025/2026

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
182							
183	2110 Attendance						
184	Attendance	1	-	1	1	-	0.00%
185							
186	Total 2110 Attendance	1	-	1	1	-	0.00%
187							
188	2120 Guidance Services						
189	111 Director's Salary	98,487	101,507	101,507	98,800	(2,707)	-2.67%
190	112 Counselors' Salaries	478,564	474,351	492,327	505,105	12,778	2.60%
191	123 Temp/Part Time Salary	7,680	6,212	7,680	7,680	-	0.00%
192	124 Salary Pool	-	-	-	-	-	0.00%
193	211 Health Insurance	116,945	120,869	135,601	169,951	34,350	25.33%
194	212 Dental Insurance	7,725	8,133	8,515	7,490	(1,025)	-12.04%
195	213 Life Insurance	1,765	1,612	1,630	1,630	-	0.00%
196	214 Long Term Disability Insurance	399	470	431	420	(11)	-2.55%
197	215 Health Reimbursement Account	-	-	-	-	-	0.00%
198	220 FICA	45,067	42,920	46,977	47,533	556	1.18%
199	231 Employee Retirement	-	35	-	-	-	0.00%
200	232 Teacher Retirement	107,539	105,184	111,989	109,309	(2,680)	-2.39%
201	250 Unemployment Compensation	-	-	-	-	-	0.00%
202	260 Workers' Compensation	-	-	-	-	-	0.00%
203	330 Contracted Services	152,671	20,664	194,741	229,820	35,079	18.01%
204	581 Conferences/Travel	3,000	227	3,000	4,320	1,320	44.00%
205	585 Mileage Reimbursements	500	-	500	500	-	0.00%
206	610 Supplies	4,730	2,501	7,800	7,100	(700)	-8.97%
207	611 AV Supplies	-	-	-	-	-	0.00%
208	640 Books & Printed Material	1,550	-	1,650	1,650	-	0.00%
209	644 Electronic Information Access	-	250	-	-	-	0.00%
210	731 Added Equipment	-	-	-	-	-	0.00%
211	735 Replacement Equipment	500	-	500	500	-	0.00%
212	810 Dues & Fees	400	179	400	400	-	0.00%
213							
214	Total 2120 Guidance Services	1,027,522	885,116	1,115,248	1,192,208	76,960	6.90%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
215							
216	2129 Guidance Registrar						
217	115 Registrar's Salary	48,114	48,377	50,516	52,544	2,028	4.01%
218	124 Salary Pool	-	-	-	-	-	0.00%
219	211 Health Insurance	10,848	10,848	12,550	14,576	2,026	16.14%
220	212 Dental Insurance	492	492	515	541	26	5.05%
221	213 Life Insurance	18	20	18	18	-	0.00%
222	220 FICA	3,680	3,644	3,864	4,020	156	4.04%
223	231 Employee Retirement	6,510	6,545	6,834	6,700	(134)	-1.96%
224	250 Unemployment Compensation	-	-	-	-	-	0.00%
225	260 Workers' Compensation	-	-	-	-	-	0.00%
226	581 Conferences/Travel	800	-	800	800	-	0.00%
227							
228	Total 2129 Guidance Secretarial	70,462	69,926	75,097	79,199	4,102	5.46%
229							
230	2130 Health Services						
231	112 Nurses' Salaries	164,396	166,230	170,396	162,584	(7,812)	-4.58%
232	114 Paraeducators' Salaries	51,047	54,177	68,177	71,983	3,806	5.58%
233	211 Health Insurance	30,182	30,183	34,606	72,710	38,104	110.11%
234	212 Dental Insurance	1,482	1,482	2,581	4,014	1,433	55.52%
235		180	204	216	216	-	0.00%
236	216 ILSSA Flex Med	-	-	-	-	-	0.00%
237	220 FICA	16,635	16,692	18,405	18,097	(308)	-1.67%
238	231 Employee Retirement	6,907	7,330	9,225	9,178	(47)	-0.51%
239	232 Teacher Retirement	32,385	32,648	33,466	31,264	(2,202)	-6.58%
240	250 Unemployment Compensation	-	-	-	-	-	0.00%
241	260 Workers' Compensation	-	-	-	-	-	0.00%
242	330 Contracted Services	1,150	-	1,150	1,150	-	0.00%
243	430 Repairs & Maintenance Services	150	-	150	150	-	0.00%
244	585 Mileage Reimbursements	258	-	358	358	-	0.00%
245	610 Supplies	8,040	6,441	8,340	8,340	-	0.00%
246	640 Books & Printed Material	125	114	100	100	-	0.00%
247	731 Added Equipment	-	-	-	-	-	0.00%
248	735 Replacement Equipment	2,100	1,279	1,500	1,500	-	0.00%
249	810 Dues & Fees	300	300	300	300	-	0.00%
250							
251	Total 2130 Health Services	315,337	317,080	348,970	381,944	32,974	9.45%

Inter-Lakes School District
Master Budget 2025/2026

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
252							
253	2140 Psychological Services						
254	112 Teachers' Salaries	86,168	85,191	86,087	89,100	3,013	3.50%
255	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
256	211 Health Insurance	12,497	12,497	14,459	18,446	3,987	27.57%
257	212 Dental Insurance	1,100	1,100	1,152	1,209	57	4.95%
258	213 Life Insurance	180	204	180	180	-	0.00%
259	215 Self Insurance	750	3,000	1,500	1,500	-	0.00%
260	220 FICA	6,591	6,425	6,586	6,816	230	3.49%
261	232 Teacher Retirement	17,011	16,732	16,907	17,134	227	1.34%
262	250 Unemployment Compensation	-	-	-	-	-	0.00%
263	260 Workers' Compensation	-	-	-	-	-	0.00%
264	330 Contracted Services	-	-	-	-	-	0.00%
265	585 Mileage Reimbursements	600	666	600	600	-	0.00%
266	610 Supplies	3,500	4,810	3,500	3,500	-	0.00%
267	650 Software	-	-	-	-	-	0.00%
268							
269	Total 2140 Psychological Services	128,397	130,625	130,971	138,485	7,514	5.74%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
270							
271	2150 Speech Services						
272	112 Teachers' Salaries	281,233	280,041	325,705	336,367	10,662	3.27%
273	114 Paraeducators' Salaries	35,211	35,796	42,190	44,317	2,127	5.04%
274	211 Health Insurance	86,666	85,050	106,839	129,508	22,669	21.22%
275	212 Dental Insurance	5,854	5,854	6,838	7,180	342	5.00%
276	213 Life Insurance	378	428	396	378	(18)	-4.55%
277	215 Health Reimbursement Account	600	931	1,800	1,200	(600)	-33.33%
278	220 FICA	24,209	23,124	28,144	29,122	978	3.47%
279	231 Employee Retirement	4,764	4,843	5,708	5,650	(58)	-1.02%
280	232 Teacher Retirement	55,440	55,000	63,968	64,683	715	1.12%
281	250 Unemployment Compensation	-	-	-	-	-	0.00%
282	260 Workers' Compensation	-	-	-	-	-	0.00%
283	330 Contracted Services	30,000	9,152	10,000	10,000	-	0.00%
284	430 Repairs & Maintenance Services	-	-	-	-	-	0.00%
285	585 Mileage Reimbursements	500	396	500	500	-	0.00%
286	610 Supplies	2,180	1,168	2,180	3,000	820	37.61%
287	611 AV Supplies	-	-	-	-	-	0.00%
288	640 Books & Printed Material	100	-	100	100	-	0.00%
289	644 Electronic Information Access	-	-	-	-	-	0.00%
290	650 Software	100	-	-	-	-	0.00%
291	731 Added Equipment	500	312	500	500	-	0.00%
292	734 New Computer Equipment	-	-	-	-	-	0.00%
293	735 Replacement Equipment	500	-	500	500	-	0.00%
294	738 Replacement Computers	-	-	-	-	-	0.00%
295							
296	Total 2150 Speech Services	528,235	502,094	595,368	633,005	37,637	6.32%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
297							
298	2160 Occupational & Physical Therapy Services						
299	112 OTR Salary	114,015	112,438	117,166	100,435	(16,731)	-14.28%
300	114 COTA Salary	-	-	-	-	-	0.00%
301	124 Salary Pool	-	-	-	-	-	0.00%
302	211 Health Insurance	21,617	21,617	25,010	14,956	(10,054)	-40.20%
303	212 Dental Insurance	1,946	1,946	2,038	836	(1,202)	-58.98%
304	213 Life Insurance	180	204	180	135	(45)	-25.00%
305	215 Health Reimbursement Account	600	1,884	600	900	300	50.00%
306	220 FICA	8,722	8,355	8,963	7,683	(1,280)	-14.28%
307	231 Employee Retirement	-	-	-	-	-	0.00%
308	232 Teacher Retirement	22,514	22,083	23,011	19,314	(3,697)	-16.07%
309	250 Unemployment Compensation	-	-	-	-	-	0.00%
310	260 Workers' Compensation	-	-	-	-	-	0.00%
311	310 Consulting Services	-	-	-	-	-	0.00%
312	330 Contracted Services	50,000	78,137	55,205	90,000	34,795	63.03%
313	581 Conference and Travel	-	-	-	-	-	0.00%
314	582 Non-Bargaining Prof. Development	-	-	-	-	-	0.00%
315	585 Mileage Reimbursements	-	-	-	-	-	0.00%
316	610 Supplies	2,548	1,096	2,548	4,098	1,550	60.83%
317	611 AV Supplies	-	-	-	-	-	0.00%
318	640 Books & Printed Material	-	-	-	-	-	0.00%
319	731 Added Equipment	-	-	-	-	-	0.00%
320	735 Replacement Equipment	350	-	350	-	(350)	-100.00%
321	738 Replacement Computers	-	-	-	-	-	0.00%
322							
323	Total 2160 OT & PT Services	222,492	247,762	235,071	238,357	3,286	1.40%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
324							
325	2210 Technology Services						
326	111 Technology Director	102,313	105,409	110,679	115,106	4,427	4.00%
327	112 Technology Technicians' Salaries	156,549	153,712	170,982	197,600	26,618	15.57%
328	115 Clerical/Office Support	15,273	19,429	19,091	19,853	762	3.99%
329	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
330	124 Salary Pool	-	-	-	-	-	0.00%
331	130 Overtime	-	-	-	-	-	0.00%
332	211 Health Insurance	79,221	60,725	79,482	92,309	12,827	16.14%
333	212 Dental Insurance	5,783	2,659	3,299	3,464	165	5.00%
334	213 Life Insurance	1,150	1,160	1,150	1,150	-	0.00%
335	214 Long Term Disability Insurance	414	488	448	470	22	4.91%
336	220 FICA	22,004	21,259	23,084	25,517	2,433	10.54%
337	231 Employee Retirement	37,226	37,823	40,827	42,529	1,702	4.17%
338	232 Teacher Retirement	-	-	-	-	-	0.00%
339	250 Unemployment Compensation	-	-	-	-	-	0.00%
340	260 Workers' Compensation	-	-	-	-	-	0.00%
341	290 Course Reimbursement	-	-	-	-	-	0.00%
342	330 Contracted Services	61,968	70,790	35,000	48,900	13,900	39.71%
343	331 Contracted Services - Copiers	50,000	22,447	50,000	45,000	(5,000)	-10.00%
344	430 Repairs & Maintenance Services	18,000	7,815	8,000	8,000	-	0.00%
345	442 Equipment Rental	44,500	45,266	41,500	41,200	(300)	-0.72%
346	532 Data Communications	41,300	44,379	41,300	48,700	7,400	17.92%
347	581 Conferences/Travel/Prof. Development	3,750	2,503	5,000	5,000	-	0.00%
348	585 Mileage Reimbursements	800	2,820	1,500	1,500	-	0.00%
349	610 Supplies	12,500	5,818	12,500	12,000	(500)	-4.00%
350	644 Electronic Information Access	200,995	166,486	200,678	191,758	(8,920)	-4.44%
351	650 Non-Capital Software	-	-	-	-	-	0.00%
352	731 Added Equipment	-	4,205	-	-	-	0.00%
353	734 Technology Leases	190,574	214,952	236,200	219,200	(17,000)	-7.20%
354	735 Replacement Equipment	116,000	103,917	48,400	77,600	29,200	60.33%
355	738 Replacement Computers	-	-	-	-	-	0.00%
356	750 Capital Software	-	-	-	-	-	0.00%
357	810 Dues & Fees	565	340	565	565	-	0.00%
358							
359	Total 2210 Technology Services	1,160,885	1,094,400	1,129,685	1,197,421	67,736	6.00%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
360							
361	2212 Instructional & Curriculum Development						
362	111 Coordinator's Salary	107,625	107,625	115,267	119,877	4,610	4.00%
363	112 Staff Salaries	48,000	61,667	28,000	28,000	-	0.00%
364	114 Paraeducators' Salaries	12,000	35,422	27,000	27,000	-	0.00%
365	115 Secretary's Salary	15,274	17,437	19,091	19,853	762	3.99%
366	124 Salary Pool	-	-	-	-	-	0.00%
367	211 Health Insurance	9,796	9,800	11,333	12,607	1,274	11.24%
368	212 Dental Insurance	164	164	172	180	8	4.65%
369	213 Life Insurance	1,096	1,122	1,096	1,096	-	0.00%
370	214 Long Term Disability Insurance	436	498	457	490	33	7.22%
371	220 FICA	14,464	17,498	15,033	15,491	458	3.05%
372	231 Employee Retirement	3,690	6,823	6,237	5,974	(263)	-4.22%
373	232 Teacher Retirement	30,761	32,833	28,334	28,629	295	1.04%
374	250 Unemployment Compensation	-	-	-	-	-	0.00%
375	260 Workers' Compensation	-	-	-	-	-	0.00%
376	290 Course Reimbursement	48,750	32,045	48,750	48,750	-	0.00%
377	291 ILSSA Course Reimbursement	15,000	18,663	15,000	15,000	-	0.00%
378	322 Professional Services for Program Improvements	45,000	-	-	-	-	0.00%
379	330 Contracted Services	55,000	108,087	20,000	20,000	-	0.00%
380	331 In-Service	5,000	56,209	5,000	5,000	-	0.00%
381	581 Conferences/Travel	2,250	3,000	2,250	2,250	-	0.00%
382	583 Professional Development ILEA	51,250	31,886	51,250	51,250	-	0.00%
383	584 Professional Development ILSSA	19,500	2,803	19,500	19,500	-	0.00%
384	585 Mileage Reimbursements	2,000	1,930	2,000	2,000	-	0.00%
385	586 Mileage Reimbursements ILSSA	-	706	-	-	-	0.00%
386	587 Mileage Reimbursements ILEA	-	5,190	-	-	-	0.00%
387	610 Supplies	29,460	52,664	20,000	20,000	-	0.00%
388	611 AV Supplies	-	-	-	-	-	0.00%
389	640 Books & Printed Material	19,000	3,542	10,000	10,000	-	0.00%
390	644 Electronic Information Access	-	-	-	-	-	0.00%
391	650 Software	-	-	-	-	-	0.00%
392	731 Added Equipment	-	-	-	-	-	0.00%
393	735 Replacement Equipment	-	-	-	-	-	0.00%
394	810 Dues & Fees	125	150	125	125	-	0.00%
395							
396	Total 2212 Instructional & Curriculum Development	535,641	607,766	445,895	453,072	7,177	1.61%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
397							
398	2222 School Library Services						
399	112 Library Salaries	160,946	164,027	170,027	175,227	5,200	3.06%
400	114 Paraeducators' Salaries	73,264	73,442	83,952	79,862	(4,090)	-4.87%
401	211 Health Insurance	48,723	59,322	70,999	68,962	(2,037)	-2.87%
402	212 Dental Insurance	1,693	2,638	3,277	3,941	664	20.26%
403	213 Life Insurance	180	224	234	234	-	0.00%
404	215 Health Reimbursement Account	-	-	-	-	-	0.00%
405	216 ILSSA Flex Med	500	-	-	-	-	0.00%
406	220 FICA	18,052	17,821	19,613	20,363	750	3.82%
407	231 Employee Retirement	8,274	8,264	9,688	10,183	495	5.11%
408	232 Teachers Retirement	31,707	32,215	33,394	33,695	301	0.90%
409	250 Unemployment Compensation	-	-	-	-	-	0.00%
410	260 Workers' Compensation	-	-	-	-	-	0.00%
411	330 Contracted Services	-	-	-	-	-	0.00%
412	430 Contracted Repairs	500	-	500	500	-	0.00%
413	585 Mileage Reimbursements	-	-	-	-	-	0.00%
414	610 Supplies	5,350	5,508	3,350	3,750	400	11.94%
415	611 AV Supplies	1,700	1,948	1,950	1,950	-	0.00%
416	640 Books & Printed Material	20,600	21,725	17,100	17,923	823	4.81%
417	644 Electronic Information Access	-	-	-	-	-	0.00%
418	731 Added Equipment	1,000	-	-	1,500	1,500	0.00%
419	734 New Computer Equipment	-	-	-	-	-	0.00%
420	735 Replacement Equipment	500	1,009	1,000	1,000	-	0.00%
421	810 Dues & Fees	765	592	765	770	5	0.65%
422							
423	Total 2222 School Library Services	373,754	388,735	415,849	419,860	4,011	

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
424							
425	2310 School Board Services						
426	118 Treasurer's Salaries	1,500	1,500	1,500	1,500	-	0.00%
427	119 School Board Salaries	10,800	10,800	10,800	10,800	-	0.00%
428	122/123 Clerk/District Officers Salary	200	144	300	300	-	0.00%
429	220 FICA	957	952	964	964	-	0.00%
430	231 Employee Retirement	-	-	-	-	-	0.00%
431	260 Workers Compensation	-	-	-	-	-	0.00%
432	313 Staff Management Services	-	-	-	-	-	0.00%
433	321 Professional Service for Instruction	5,000	2,755	5,000	5,000	-	0.00%
434	330 Contracted Services	5,000	53,024	5,000	5,000	-	0.00%
435	2317.320 Audit	31,750	21,850	31,750	28,500	(3,250)	-10.24%
436	2318.318 Legal	32,000	94,399	32,000	32,000	-	0.00%
437	331 District Meeting	1,500	-	1,500	1,500	-	0.00%
438	319 Negotiations	-	-	-	-	-	0.00%
439	520 Insurance	58,469	62,037	67,907	74,381	6,474	9.53%
440	521 Student Accident Insurance	-	-	-	-	-	0.00%
441	540 Advertising	7,000	13,144	7,000	7,000	-	0.00%
442	550 Printing	1,000	1,527	1,000	1,000	-	0.00%
443	581 Conferences/Travel	500	-	500	500	-	0.00%
444	610 Supplies	13,000	66,164	13,000	13,000	-	0.00%
445	644 Electronic Information Access	-	4,000	-	-	-	0.00%
446	810 Dues & Fees	12,941	17,997	12,941	16,941	4,000	30.91%
447							
448	Total 2310 School Board Services	181,617	350,293	191,162	198,386	7,224	3.78%
449							
450	2320 Office of the Superintendent - SAU Services						
451	330 Contracted Services	1,155,420	1,155,420	1,204,914	1,238,357	33,443	2.78%
452							
453	Total 2320 Superintendent SAU Services	1,155,420	1,155,420	1,204,914	1,238,357	33,443	2.78%

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
454							
455	2410 Office of the Principal						
456	111 Principals' Salaries	310,879	371,755	342,279	368,335	26,056	7.61%
457	112 Assistant Principals' Salaries	274,033	275,034	284,673	298,139	13,466	4.73%
458	121 Substitutes' Salaries	1,500	1,500	1,500	3,000	1,500	100.00%
459	123 Temp/Part Time Salary	6,000	6,000	6,000	6,000	-	0.00%
460	124 Salary Pool	-	-	-	-	-	0.00%
461	211 Health Insurance	114,404	116,603	159,524	184,030	24,506	15.36%
462	212 Dental Insurance	6,723	7,025	9,336	9,803	467	5.00%
463	213 Life Insurance	6,552	5,324	6,569	6,540	(29)	-0.44%
464	214 Long Term Disability Insurance	2,098	2,356	2,537	2,704	167	6.58%
465	220 FICA	46,236	49,814	51,588	52,134	546	1.06%
466	231 Employee Retirement	-	-	-	-	-	0.00%
467	232 Teachers Retirement	117,489	102,574	125,786	131,049	5,263	4.18%
468	250 Unemployment Compensation	-	-	-	-	-	0.00%
469	260 Workers' Compensation	-	-	-	-	-	0.00%
470	330 Contracted Services	67,300	148,870	179,900	179,900	-	0.00%
471	430 Contracted Repairs	750	-	500	1,300	800	160.00%
472	442 Equipment Rental	2,088	984	2,288	2,288	-	0.00%
473	534 Postage	5,575	2,171	6,525	6,525	-	0.00%
474	550 Printing	8,400	4,391	12,100	12,100	-	0.00%
475	581 Conferences/Travel	13,773	2,016	13,773	13,773	-	0.00%
476	585 Mileage Reimbursements	3,211	2,099	3,211	3,211	-	0.00%
477	610 Supplies	14,600	11,385	14,300	14,480	180	1.26%
478	611 AV Supplies	200	-	200	-	(200)	-100.00%
479	640 Books & Printed Material	850	-	850	650	(200)	-23.53%
480	731 Added Equipment	-	-	-	-	-	0.00%
481	735 Replacement Equipment	1,800	1,546	1,000	1,000	-	0.00%
482	810 Dues & Fees	13,569	7,762	11,949	11,817	(132)	-1.10%
483							
484	Total 2410 Office of the Principal	1,018,030	1,119,209	1,236,388	1,308,778	72,390	5.85%

Inter-Lakes School District
Master Budget 2025/2026

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
485							
486	2412 Principal Support						
487	115 Secretaries Salaries	317,803	333,179	346,690	355,473	8,783	2.53%
488	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
489	124 Salary Pool	-	-	-	-	-	0.00%
490	211 Health Insurance	127,583	92,178	117,770	151,399	33,629	28.55%
491	212 Dental Insurance	5,510	6,186	5,294	7,871	2,577	48.68%
492	213 Life Insurance	144	160	144	144	-	0.00%
493	215 Health Reimbursement Account	-	1,500	1,500	1,500	-	0.00%
494	220 FICA	28,687	24,850	30,448	27,787	(2,661)	-8.74%
495	231 Employee Retirement	43,002	42,960	47,242	45,322	(1,920)	-4.06%
496	250 Unemployment Compensation	-	-	-	-	-	0.00%
497	260 Workers' Compensation	-	-	-	-	-	0.00%
498	331 Other Contracted Services	-	15,859	-	-	-	0.00%
499	581 Conferences/Travel	3,700	117	3,400	3,550	150	4.41%
500	731 Added Equipment			-	-	-	0.00%
501							
502	Total 2412 Principal Support	526,429	516,989	552,488	593,046	40,558	7.34%
503							
504	2590 Auditorium						
505	111 Director's Salary	-	-	-	-	-	0.00%
506	123 Technician's Salary	5,500	5,788	5,500	6,000	500	9.09%
507	220 FICA	421	443	421	459	38	9.03%
508	231 Employee Retirement	-	-	-	-	-	0.00%
509	250 Unemployment Compensation	-	-	-	-	-	0.00%
510	260 Workers' Compensation	-	-	-	-	-	0.00%
511	330 Contracted Services	-	-	-	-	-	0.00%
512	610 Supplies	3,000	3,077	3,000	3,000	-	0.00%
513	731 Added Equipment	-	-	-	-	-	0.00%
514	735 Replacement Equipment	5,000	8,750	5,000	5,000	-	0.00%
515							
516	Total 2590 Auditorium	13,921	18,057	13,921	14,459	538	3.86%
517							

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
518	2610 Operation of Plant						
519	111 Facilities Director	107,625	107,625	115,267	119,877	4,610	4.00%
520	115 Clerical/Office Support	14,546	19,429	19,091	19,853	762	3.99%
521	116 Custodian Salaries	545,692	525,283	612,585	560,036	(52,549)	-8.58%
522	117 Maintenance Salaries	150,001	150,070	157,508	163,805	6,297	4.00%
523	121 Summer/Substitutes	-	4,023	-	-	-	0.00%
524	123 Temp/Part Time Salary	-	-	-	-	-	0.00%
525	124 Salary Pool	-	-	-	-	-	0.00%
526	130 Overtime	50,000	55,407	60,000	65,000	5,000	8.33%
527	211 Health Insurance	350,340	304,240	366,045	424,564	58,519	15.99%
528	212 Dental Insurance	17,847	14,971	16,481	20,626	4,145	25.15%
529	213 Life Insurance	1,384	1,440	1,384	1,348	(36)	-2.60%
530	214 Long Term Disability Insurance	436	498	457	490	33	7.22%
531	215 Health Reimbursement Account	1,500	-	1,500	3,000	1,500	100.00%
532	220 FICA	66,421	65,704	73,855	75,309	1,454	1.97%
533	231 Employee Retirement	117,658	115,379	130,625	118,522	(12,103)	-9.27%
534	232 Teacher Retirement	-	-	-	-	-	0.00%
535	250 Unemployment Compensation	-	-	-	-	-	0.00%
536	260 Workers' Compensation	-	-	-	-	-	0.00%
537	330 Contracted Services	9,750	6,806	11,900	15,700	3,800	31.93%
538	411 Water and Sewer	28,500	26,136	29,100	29,900	800	2.75%
539	421 Rubbish Removal	43,300	43,639	43,300	48,700	5,400	12.47%
540	430 Repairs & Maintenance Services	12,100	12,013	12,100	17,100	5,000	41.32%
541	531 Telephone	22,000	13,823	17,000	17,000	-	0.00%
542	550 Printing and Binding	-	-	-	-	-	0.00%
543	585 Conferences/Travel	2,550	975	2,550	2,550	-	0.00%
544	610 Supplies	175,000	149,500	175,000	175,000	-	0.00%
545	622 Electricity	187,400	158,664	187,400	199,000	11,600	6.19%
546	623 Propane	46,200	24,057	46,700	46,700	-	0.00%
547	624 Fuel Oil	122,860	93,358	123,560	123,560	-	0.00%
548	629 Pellet Fuel	83,475	69,263	103,950	103,950	-	0.00%
549	644 Electronic Information Access	-	-	-	-	-	0.00%
550	650 Software	-	-	-	-	-	0.00%
551	731 Added Equipment	-	-	-	-	-	0.00%
552	735 Replacement Equipment	1,000	1,257	1,000	1,000	-	0.00%
553	810 Dues & Fees	-	1,095	3,200	3,200	-	0.00%
554							
555	Total 2610 Operation of Plant	2,157,585	1,964,655	2,311,558	2,355,790	44,232	1.91%
556							

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
557	2620 Buildings & Equipment						
558	330 Contracted Services	132,800	139,280	133,500	134,660	1,160	0.87%
559	331 Other Contracted Services	83,500	19,550	49,500	50,300	800	1.62%
560	430 Contracted Repairs	152,800	119,527	131,050	134,950	3,900	2.98%
561	431 Maintenance Contracts	-	-	-	-	-	0.00%
562	442 Rental Equipment	4,550	6,330	8,000	8,000	-	0.00%
563	448 LED Lighting Lease	4,500	1,525	4,500	-	(4,500)	-100.00%
564	449 Honeywell Lease	575,553	575,546	581,930	588,512	6,582	1.13%
565	585 Mileage Reimbursements	2,800	2,813	2,800	3,200	400	14.29%
566	610 Supplies	63,000	47,993	63,000	58,000	(5,000)	-7.94%
567	626 Gasoline	1,200	2,739	5,250	6,250	1,000	19.05%
568	731 Added Equipment	11,600	23,849	12,600	-	(12,600)	-100.00%
569	733 New Furniture	-	1,041	-	-	-	0.00%
570	735 Replacement Equipment	444,000	820,336	279,000	50,000	(229,000)	-82.08%
571	810 Dues & Fees	-	-	-	-	-	0.00%
572							
573	Total 2620 Buildings & Equipment	1,476,303	1,760,528	1,271,130	1,033,872	(237,258)	-18.67%
574							
575	2630 Care of Grounds						
576	330 Contracted Services	20,250	27,543	21,700	21,700	-	0.00%
577	422 Snow Plowing	50,000	49,811	53,000	56,750	3,750	7.08%
578	424 Lawn Care	66,400	67,529	51,400	55,700	4,300	8.37%
579	429 Other Cleaning Services	4,400	-	5,400	5,400	-	0.00%
	430 Repairs & Maintenance Services	200,700	121,255	111,450	39,450	(72,000)	-64.60%
581	450 Construction - Special Projects	-	-	-	-	-	0.00%
582	610 Supplies	3,500	-	3,500	3,500	-	0.00%
583	731 Added Equipment	-	-	-	-	-	0.00%
584	735 Replacement Equipment	130,500	21,230	5,500	5,500	-	0.00%
585							
586	Total 2630 Care & Upkeep of Grounds	475,750	287,368	251,950	188,000	(63,950)	-25.38%
587							

**Inter-Lakes School District
Master Budget 2025/2026**

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
588	2700 Transportation						
589	2721.519 Regular Education Transportation	974,417	911,249	865,844	962,210	96,366	11.13%
590	2722.519 Special Education Transportation	591,014	452,950	500,228	544,623	44,395	8.87%
591	2723.519 Vocational Mid-Day Run	155,342	163,056	170,964	195,770	24,806	14.51%
592	2724.519 Athletic Transportation	66,208	82,427	85,000	99,450	14,450	17.00%
593	2725.519 Field Trips & Co-Curricular	45,767	38,310	45,000	55,576	10,576	23.50%
594	2727.519 Homeless	2,500	58,815	1	1	-	0.00%
595	2728.519 Summer School	25,000	18,914	20,000	27,810	7,810	39.05%
596	2729.731 Multi-Function Activity Bus	-	-	-	-	-	0.00%
597							
598	Total 2700 Transportation	1,860,248	1,725,721	1,687,037	1,885,440	198,403	11.76%
599							
600	2840 Retirement Incentives						
601	111 Administrative Salaries	-	-	50,754	-	(50,754)	-100.00%
602	112 Professional Salaries	130,391	130,391	42,970	139,606	96,636	224.89%
603	220 FICA	9,975	9,975	7,170	10,680	3,510	48.95%
604	232 Teacher Retirement	25,609	24,662	18,407	26,846	8,439	45.85%
605	260 Workers' Compensation	-	-	-	-	-	0.00%
606							
607	Total 2840 Retirement Incentives	165,975	165,028	119,301	177,132	57,831	48.47%
608							
609	2850 Retired Employee Expenses						
610	211 Retiree Health Insurance	1,406,434	1,331,598	1,619,321	1,257,163	(362,158)	-22.36%
611	215 Self Insurance	-	-	-	-	-	0.00%
612							
613	Total 2850 Retired Employee Expenses	1,406,434	1,331,598	1,619,321	1,257,163	(362,158)	-22.36%
614							

Inter-Lakes School District
Master Budget 2025/2026

No.	Function/Description	VOTED 2023/2024	ACTUAL 2023/2024	VOTED 2024/2025	PROPOSED 2025/2026	\$ Increase/ (Decrease) 24/25 to 25/26	% Increase/ (Decrease) 24/25 to 25/26
615	2900 Costs to Distribute						
616	215 Health Reimbursement Account	3,000	465	3,000	3,000	-	0.00%
617	250 Unemployment Compensation	5,415	-	5,795	6,403	608	10.49%
618	260 Workers' Compensation	55,000	66,932	73,692	82,535	8,843	12.00%
619							
620	Total 2900 Costs to Distribute	63,415	67,397	82,487	91,938	9,451	11.46%
621							
622	3100 Transfer to Food Service						
623	930 Transfer to Food Service	-	42,644	-	-	-	0.00%
624							
625	Total 3100 Transfer to Food Service	-	42,644	-	-	-	0.00%
626							
627	5100 Debt Services						
628	830 Interest	-	-	-	-	-	0.00%
629	910 Principal	-	-	-	-	-	0.00%
630							
631	Total 5100 Debt Services	-	-	-	-	-	0.00%
632							
633	5252 Expendable Trust Transfer						
634	930 Transfer to Expendable Trust	250,000	250,000	-	-	-	0.00%
635							
636	Total 5252 Expendable Trust Transfer	250,000	250,000	-	-	-	0.00%
637							
638	Total General Fund	30,887,583	30,461,900	32,796,476	34,317,337	1,520,861	4.64%
639							
640	5220 Federal Funds						
641	930 Federal Grants	200,000	-	200,000	200,000	-	0.00%
642	5221 Food Service Fund						
643	930 Food Service Fund	395,000	-	395,000	395,000	-	0.00%
644							
645	Total Appropriations	31,482,583	30,461,900	33,391,476	34,912,337	1,520,861	4.55%



Proposed Scope of Work

Inter-Lakes Elementary School:

- Remove the single stage 3 Million BTU 1990 Oil Fired Boiler and the single stage 175 Thousand BTU 2007 Oil Fired Boiler for domestic hot water
- Remove and decommission NHDES permit for underground 20,000 gallon oil storage tank
- Furnish and install (4) gas fired boilers to run in a lead/lag operation that will extend the life of each boiler. This boiler plant will provide 100% redundant capacity, whereas if two boilers were to malfunction, the other two would be able to match the required heating load of the building
- Furnish and install new propane tank farm for Boiler Plant and Kitchen, restore the site

Inter-Lakes Middle High School:

- Remove the single stage 3 Million BTU 1990 Oil Fired Boiler and the single stage 225 Thousand BTU 2007 Oil Fired Boiler for domestic hot water
- Remove and decommission NHDES permit for underground 10,000 gallon oil storage tank
- Furnish and install (4) gas fired boilers to run in a lead/lag operation that will extend the life of each boiler. This boiler plant will provide 100% redundant capacity, whereas if two boilers were to malfunction, the other two would be able to match the required heating load of the building
- Connect Boiler Plant to existing propane tank farm and restore the site
- Remove existing 1990 era ceiling unit ventilators in Rooms 218, 221, 222, 223
- Furnish and install (2) new DOAS rooftop units to provide fresh air, heat, dehumidification and cooling functions

Project Costs on Warrant Article

- Projected Project Cost borrowed \$1,500,000
- Estimated Interest Range on a 5 year borrowed note \$150,000-\$200,000
- Estimated Total Cost to District \$1,650,000-\$1,700,000

***All new Boiler and HVAC equipment would have an estimated life expectancy of 35 years**

Benefits of #2 OIL to Liquid Propane Conversion for ILMHS and ILES

Assumptions:

- Calculations are based on average reported fuel usage at each school for the past three calendar years
- #2 oil fuel cost was assumed to average \$3.438 / gallon over those three years
- LP fuel cost was assumed to \$1.865 / gallon
- Existing oil boiler efficiencies are assumed to be 80%
- New LP boiler efficiencies are assumed to be 90%
- We did not factor in any wood pellet boiler costs as that cost would remain the same regardless of whether or not oil or propane was in use

Based on the above assumptions we have calculated the following:

Inter-Lakes Elementary School:

- Average reported fuel usage (#2 Oil) over the past 3 years: ~7,200 gal / year=> ~\$24,754 in annual fuel cost
- Equivalent projected fuel usage (LP Gas): ~9,677 gal => ~\$18,048 in annual fuel costs
- Projected annual fuel savings: ~\$6,706 / year

Inter-Lakes Middle High School:

- Average reported fuel usage (#2 Oil) over the past 3 years: ~9,350 gal / year=> ~\$32,145 in annual fuel cost
- Equivalent projected fuel usage (LP Gas): ~12,567 gal => ~\$23,438 in annual fuel costs
- Projected annual fuel savings: ~\$8,707 / year

As a final note, we have discussed one other positive outcome (beyond fuel cost savings) that can be attributed switching these boiler plants from #2 Oil to LP Gas...the reduction in CO2 emissions.

Below is a summary of the projected reduction in CO2 emissions at each school that could be attributed to switching the fuel source at these schools over to LP Gas:

Inter-Lakes Elementary School

- CO2 emissions (#2 Oil): ~162,992 pounds / year
- CO2 emissions (LP Gas): ~122,883 pounds / year
- Projected CO2 emissions reduction: ~40,109 pounds / year

Inter-Lakes Middle High School

- CO2 emissions (#2 Oil): ~211,664 pounds / year
- CO2 emissions (LP Gas): ~159,582 pounds / year
- Projected CO2 emissions reduction: ~52,082 pounds / year