

Inter-Lakes School District

**Budget Public Hearing February 4, 2026, 6:00 p.m.
Inter-Lakes Community Auditorium**

Access to Livestream Information

<https://youtube.com/live/ZhughRo4tLM?feature=share>

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

***Notice: Annual School District Meeting Wednesday, March 4, 2026, 6:00 p.m.
Inter-Lakes Community Auditorium, Inter-Lakes Middle/High School***

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Executive Summary Proposed 2026/2027 Budget



Enrollment Highlights*

| | | | |
|-------------------------|---|--|--|
| 896 | 186 | 84 | 26.01% |
| TOTAL ENROLLMENT | STUDENTS WITH IEPS 20.76% OF TOTAL ENROLLMENT - High & Intense Support: 16% of IEP students | STUDENTS WITH 504 PLANS 9.38% | FREE & REDUCED LUNCH - State Average: 23.15% |

*Based on October State Reporting Period

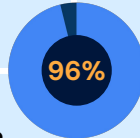
Proposed 2026/2027 Operating Budget Warrant Article 5

TOTAL PROPOSED BUDGET
\$37,295,119

INCREASE FROM 25/26
\$2,015,282 or 5.71%

Over 96% or \$1,945,092 of the increase is based on the areas below:
(Note: health and dental removed from all areas and reported in Health & Dental area)

| | | | |
|---|--|---|---|
| 45.44% - \$915,694 Special Education + Special Education Transportation | 27.67% - \$557,654 Health & Dental Increases | 7.94% - \$159,982 Curriculum & Development* | 6.41% - \$129,141 Facilities* |
| 4.53% - \$91,328 Transportation | 4.53% - \$91,293 Office of the Principal** | *Under budgeted for 2025/2026 **Majority of increase in this area reflects change in costs for Police Coverage | |



FTE Staffing Overview

Proposed Staffing Adjustments (2026/2027)

- Proposed Reductions:
 - 2.0 FTE Health Office Paraeducators
 - 1.0 FTE Regular Education Paraeducator & 1.0 FTE Elementary Library Paraeducator (ILES)
 - 1.0 FTE Special Education Paraeducator & 1.0 FTE Regular Education Paraeducator (SCS)
- Shift/Proposed Increases:
 - 1.0 FTE School Nurse SCS/District Responsibilities
 - 1.0 FTE Shift Unfilled 25/26 Teacher from ILMHS to ILES
 - 1.0 FTE Special Education Teacher (SCS)
 - 2.0 FTE Custodians
 - ILMHS Receptionist School Year to Year Round

Warrant Article 3 – Teachers’ Agreement

The Inter-Lakes Education Association (ILEA) currently represents 112 people or 109.50 FTE

**LENGTH OF CONTRACT:
1 YEAR**

Why only a 1 year contract? The Inter-Lakes School District is in the process of completing a health insurance study. Due to fluctuations in the healthcare space, pertinent information was not available to engage in meaningful long-term negotiations. Both the Inter-Lakes School Board and Inter-Lakes Education Association felt that providing a one year contract now and waiting to complete the health insurance study (will be complete by June 2026), will provide for more informed negotiations.

Proposed:

- Year 1: 3.5% on base, off step adjustment: \$2,600
BA Step 1: \$50,667; MA+45 Step 10: \$92,219
- The increase on base, steps, additional tracks, and off step adjustments equal average increases of Year 1: 4.29% or \$3,219
- Overall Cost Summary = \$458,794

ILEA INCLUDES:

- Classroom Teachers
- Special Education Teachers
- School Counselors
- Speech Language Pathologists
- Occupational Therapists
- School Psychologists
- Media Generalists
- School Nurses

Warrant Article 6 – Field Lights for the Charles G. Burrows Memorial Athletic Field (aka “Turf Field”)

BENEFITS:

- Increased Field Time
- Increased Academic Time
- Increased Community Time
- Enhanced Opportunities for Youth Sports & Non-Athletic Events
- “Friday Night Lights”: A hallmark of community spirit, offering a vibrant setting for athletic and non-athletic events any night
- Team and Spirit Engagement
- Cooler Evening Temperatures
- Support for Mental Health and Self-Esteem

| | |
|---|--|
| COST | \$315,000 + \$44,000 Contingency = \$359,000 |
| DONATIONS/ BANNER SALES/QUIMBY TRUST | \$175,000 (as of 1/28/2026) |
| PLEDGES: | \$14,000 |
| NOTE: | Continued efforts to raise donations/sell banners are underway; it is anticipated that the \$175,000 referenced in the warrant article will be further increased and need amending at the Annual School District Meeting on Wednesday, March 4th, 6pm, ILMHS Community Auditorium |

Warrant Article 7 – Open Enrollment (RSA 194-D)

What is Open Enrollment?

Open Enrollment is a New Hampshire state law where parents/guardians choose to send their children to participating Open Enrollment public schools outside of their resident school district, and where school districts may receive students from other towns into their schools.

Financial Impact

Tuition Rate: When a parent/guardian sends a student to another district, that is Open Enrollment, the resident school district pays the Open Enrollment school district 80% of the resident school district cost per pupil. When an Open Enrollment school district receives a student, the Open Enrollment school district collects that 80% rate from the student’s resident school district. Additionally, if the student receives special education services, the resident school district is billed for special education costs from the Open Enrollment school district.

Proposed Warrant Objectives:

- **Financial Protection:** Proposed to mitigate the financial impact on the Inter-Lakes School District and limit potential financial impacts on neighboring school districts.
- **Legal Authority:** Formally adopting the statute with specific limitations grants the Inter-Lakes School District the legal authority to cap participation.
- **Proposed Enrollment Caps:** *Outgoing:* Zero (0) students may leave the Inter-Lakes School District to attend other Open Enrollment schools. *Incoming:* One (1) student may attend an Inter-Lakes School District school under Open Enrollment status.

Estimated Tax Increase

| Description | Warrant # | Est. Net Assessment Increase | Center Harbor | Meredith | Sandwich | Total |
|---|-----------|------------------------------|-----------------|-----------------|-----------------|-----------------|
| Teachers' Agreement | 3 | \$458,794 | \$0.0819 | \$0.0835 | \$0.0776 | \$0.2430 |
| Net Assessment Increase of Operating Budget | 5 | \$2,350,574 | \$0.3954 | \$0.4087 | \$0.5069 | \$1.3110 |
| Field Lighting | 6 | \$184,000 | \$0.0328 | \$0.0335 | \$0.0311 | \$0.0975 |
| Petition: School Meals | 8 | \$727,250 | \$0.1298 | \$0.1324 | \$0.1231 | \$0.3852 |
| Totals: | | \$3,720,618 | \$0.6399 | \$0.6580 | \$0.7388 | \$2.0367 |

NOTICE: Annual School District Meeting



WHEN: Wednesday, March 4th, 2026 @ 6:00 PM



WHERE: Inter-Lakes Community Auditorium, Inter-Lakes Middle/High School

How Are Our Schools Doing?

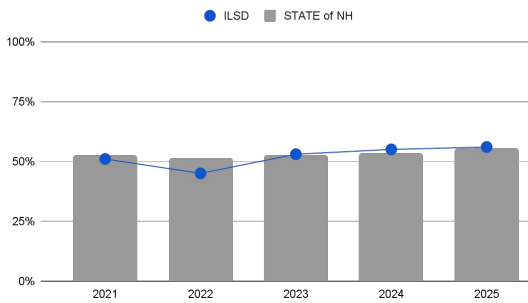
★ The Inter-Lakes School District is making **consistent progress**, over time, as we strive toward excellence. ★

SCS, ILES, & ILMHS

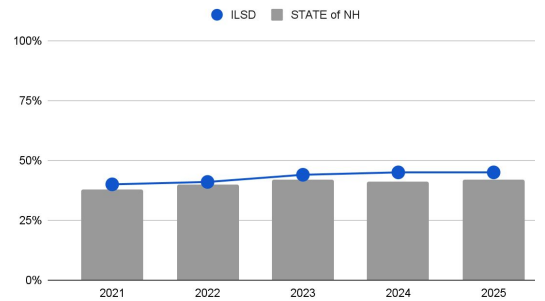
All Schools are in Good Standing for Federal Accountability

Historical New Hampshire State Assessment System (NHSAS) Trend

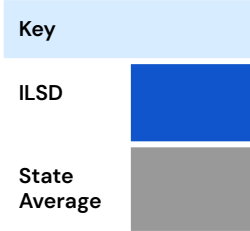
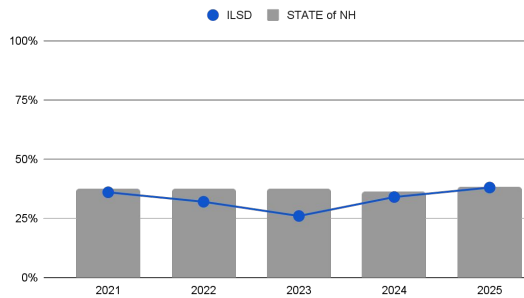
HISTORICAL ELA



HISTORICAL MATHEMATICS



HISTORICAL SCIENCE



A detailed summary of ILSD Growth & Proficiency Goals can be found by visiting www.interlakes.org and clicking the Growth & Proficiency Goals icon on our homepage.

2024/2025 Highlights

- 66 Seniors + 1 Early Graduate
- 63 Diplomas (12 Cum Laude; 6 Magna Cum Laude, & 9 Summa Cum Laude)
- 2 HiSet Completers
- 1 Certificate of Attendance (Foreign Exchange Student)
- 0 Returning for 5th Year
- 1 Drop Out

Future Plans of Class 2025

- 45 College – 4 Year: 54%; 2 Year & Technical: 17%
- 29 Colleges/Universities included in the college/university acceptances
- 9 Entering Workforce
- 6 Gap Semester/Year
- 5 Other/Undecided
- 32 \$94,600 in local scholarships awarded to 32 graduates

WARRANT ARTICLES OVERVIEW

The warrant presented for your review contains the following articles:

- Article 1 This article is to determine if the School District will accept the reports of the School District.
- Article 2 This article sets the salaries for the School District Officers.
- Article 3 This article is for the cost items relative to the collective bargaining agreement reached between the Inter-Lakes School Board and the Inter-Lakes Education Association. This is a one-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 is to fund the balance of the cost for field lights for the Charles G. Burrows Memorial Athletic Field.
- Article 7 This article is to see if the School District wants to become an Open Enrollment School District.
- Article 8 Petition warrant article.
- Article 9 Petition warrant article.
- Article 10: This article allows any other business to be conducted that may legally come before the meeting.

DRAFT

Inter-Lakes Cooperative School District Warrant for 2026 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 4, 2026, AT SIX O’CLOCK IN THE EVENING (6:00 P.M.) TO ACT UPON THE FOLLOWING SUBJECTS:

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

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

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

Article 3. To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Inter-Lakes Cooperative School District and the Inter-Lakes Education Association which calls for the following increase in salaries and benefits at the current staffing level:

| | Estimated Increase |
|----------------|--------------------|
| Year 2026-2027 | \$ 458,794 |

and further to raise and appropriate \$458,794 for the 2026-2027 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 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?

Article 5. To see if the District will vote to raise and appropriate the amount of \$37,295,119 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.

Article 6. To see if the District will vote to raise and appropriate the amount of \$359,000 for lighting on the ILMHS athletic field, with \$175,000 to come from donated funds already received for the project and the rest to come from taxation.

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

Article 7. Shall the Inter-Lakes School District vote to adopt the provisions of NH RSA Chapter 194-D and become an open enrollment school district under the terms of the RSA, and to admit one (1) student from outside the Inter-Lakes School District, and to establish that zero (0) percent of the resident student population are eligible to seek open enrollment outside of the District?

Article 8. By petition, to see if the District would raise and appropriate \$727,250 to provide food service, including breakfast and lunch, at no cost to all students, and to direct the School Board to include funding for such in subsequent budgets.

Article 9. By petition, New Hampshire communities value strong public schools and responsible use of public funds for education. Therefore, the voters of Meredith, New Hampshire, are asked:

Shall we call on our legislators to protect taxpayers by requiring the Education Freedom Account program to provide fiscal and educational performance reports comparable to those required of public schools, and by limiting eligibility to families with demonstrated financial need?

This question is raised because state legislators recently removed all income limits from the Education Freedom Account program (vouchers), expanding it beyond its original purpose. These changes added tens of millions of dollars in costs while the program provides limited public information on how funds are spent or if educational standards are being met.

The voucher program is projected to cost \$110 million over the next two years, with no new revenue sources identified. This directs public funds to private education without reducing the expenses public schools are constitutionally required to cover, increasing pressure on local property taxes.

Be it further resolved that the Meredith/Inter-Lakes School District shall send the results of this vote to the Governor and all members of the General Court representing Meredith within thirty (30) days of this vote.

Article 10: To transact any other business that may legally come before the meeting.

INTER-LAKES SCHOOL DISTRICT

2026/2027 Proposed Budget Overview for Inter-Lakes School Board

The proposed general fund operational budget of \$37,295,119 reflects an increase of \$2,015,282, or 5.71%, over the 2025/2026 approved budget of \$35,279,837. Recall, that the Teacher’s Contract will be a separate warrant article, which will propose an additional \$458,794 or 1.30% increase. **If the operating budget and Teacher’s Contract both pass, the increase will be \$2,474,076 or 7.01%.** Additionally, the warrant article for the Field Lights, if passed, will also have an impact on the overall amount requested.

Budget Drivers:

| Area | Increase | |
|----------------------------------|--------------------|--|
| Special Education* | \$643,765 | <i>Special Education Total:</i> \$915,694 |
| Special Education Transportation | \$271,929 | |
| Health & Dental | \$557,654 | |
| Curriculum & Development* | \$159,982 | |
| Facilities* | \$129,141 | |
| Transportation | \$91,328 | |
| Office of the Principal* | \$91,293 | |
| Total | \$1,945,092 | |

**Note that health and dental increases have been excluded.*

| Proposed Staffing Changes | | |
|---|---|---|
| Addition(s)/Shift(s) | Reduction(s) to Offset Addition(s) | Rationale for Change |
| 1.0 FTE School Nurse SCS/ District Responsibilities | 2.0 FTE Health Office Paraeducators | Provides an onsite School Nurse for SCS (if needed, coverage at ILES or ILMHS), Health related 504 case management, School District oversight for health regulations and needs. |
| 1.0 FTE Shift Unfilled 2025/2026 Teacher from ILMHS to ILES | 2.0 FTE Regular Education Paraeducators (ILES)* & 1.0 FTE Elementary Library Paraeducator (ILES) | The shift of this teaching position to ILES Elementary Classroom Teacher will smooth out class sizes over the next 4 plus years. ILES is our highest poverty school and highest percentage of special education needs. *1.0 FTE was not budgeted for 2025/2026 |
| 1.0 FTE Special Education Teacher (SCS) | 1.0 FTE Special Education Paraeducator (SCS) & 1.0 FTE Regular Education Paraeducator (SCS) | This position was added for the 2025/2026 School Year after the budget process and the 1.0 FTE Special Education Paraeducator and 1.0 FTE Regular Education Paraeducator positions were not filled. |
| 2.0 FTE Custodians | | Last year, funds were carried forward from fund balance to support either contracting a service or the hiring of these positions. Therefore, we are in the position of including the funding in the budget. |
| Natural Attrition Points Analysis | | |
| Attrition Point | Recommendation | Rationale for Recommendation |
| 1.0 FTE English Teacher ILMHS | Maintain Position | The School District's class with the highest needs will be entering high school in 2026/2027. English courses will need substantial differentiation in offerings to support the Class of 2030 in successfully earning 4 English credits for graduation. |
| 1.0 FTE Elementary Teacher SCS | Maintain Position | This position is critical to maintaining the Middle Multi-Age Classroom (Grades 2/3). |

Professional Salaries (Teachers' Contract):

Salary increases for teachers are not included in the proposed operating budget; the increases are included in the separate warrant article for the Collective Bargaining Agreement between the Inter-Lakes School Board and Inter-Lakes Education Association. Increases/decreases that you will observe in this area throughout the budget are a result of salary step and/or track changes either through additional coursework of veteran staff or due to a new hire.

Administrative/Non-Bargaining Salaries:

Administrative and Non-Bargaining Salaries have a proposed increase of 4%. The rationale for this is that the average increase for the proposed Teacher's Contract is 4.29% and for the third year of the Paraeducator Contract is 6.69%.

Health & Dental:

Health & Dental Insurance costs have increased by \$557,654, or 9.18%. Health insurance rates rose by a rate change of 11.8%, marking the third consecutive year of double-digit increases. Dental insurance rates rose by 4.4%.

New Hampshire Retirement:

Retirement costs have increased by \$50,924 or 2.00%. New Hampshire Retirement Employer Contribution Rates have stayed the same for 2026/2027 from 2025/2026 – Teachers are 19.23% and Employees are 12.75%. Excluding the proposed Collective Bargaining Agreement, teacher category (teachers, principals, assistant principals) retirement costs have increased \$33,237 or 1.65% over the 2025/2026 budget. Employee category (paraeducators, non-bargaining staff) retirement costs have increased \$17,687 or 3.33% over the 2025/2026 budget.

Regular Education:

Increased by \$112,060 or 1.03%. The major driver of the increase in Regular Education is Health/Dental increases at \$167,788. The following lines are decreased for a total of \$101,636: Professional Salaries/Associated Fixed Costs (changes in salary placement for new staff), Paraprofessional Salaries/Associated Fixed Costs (decrease of 2.0 FTE Regular Education paraprofessionals to offset teaching positions at ILES and SCS and salary placement for new staff), Temporary/Part Time Salaries (appropriated the decrease to an increase in Tutor Salaries for administrative budgeting purposes), Supplies (funds budgeted are able to support programming), Books (slight decrease, however, note: \$103,775 is budgeted in Curriculum & Development to support new elementary mathematics programming including professional learning and instructional materials).

Special Education:

Increased by \$769,989 or 10.84%. Out-of-District Placements are the major driver of the increase representing \$763,034 in tuition; associated transportation costs are listed under special education transportation. A reduction in Other Professional Services in the amount of \$291,800 is primarily due to shifting internal programming to out-of-district programming. The District supports 186 students with special education needs. Additionally, 84 students are supported with 504 Plans.

Extended School Year/Bilingual/Special Education Coach:

Extended School Year decreased slightly by \$640 or -0.59%. ESY represents 12 days in the summer to meet IEP requirements for students who qualify. The small decrease is based on projected needs for Other Professional Services. Bilingual decreased by \$14,697 or (14.63%) this is due to projected enrollment of bilingual students and cost share with Ashland School District. Presently, there are 9 students in the School District receiving bilingual services. Special Education Coach is level funded; this area 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 \$40,000 or 21.62%, which is directly related to student participation and state funding for the Hout Career & Technical Center and Winnisquam Career Center (formerly Agriculture Center). Presently, there are 34 students who attend the Hout Career & Technical Center and 6 students attending the Winnisquam Career Center.

Athletics:

Athletics has increased by \$32,595 or 5.26%. The Administrative salary reflects the longevity recognition of 2% applied prior to the 4% proposed salary increase. Coaches Salaries have increased by \$7,317 due to the addition of 2 Indoor Track Coaches. Other Professional Services has increased by \$9,860 primarily due to officials and police detail coverage. Supplies have increased by \$3,500 due to increase in cost of goods.

Summer School:

Summer School has increased by \$3,902 or 7.92%. The increase is due to the addition of 4 additional summer days for incoming ILES Kindergarten students in August. Following our spring assessments, we will invite incoming kindergarten students, who would benefit most, to join our ILES Kindergarten Summer Camp. The goal of the "ILES Kindergarten Summer Camp" is to prepare for the transition to kindergarten. The focus will be on routines and readiness. An increase in summer transportation costs is associated with the addition of the "ILES Kindergarten Summer Camp".

Guidance Services/Guidance Secretarial:

Guidance Services has increased by \$32,284 or 2.71% and Guidance Secretarial has increased by \$4,126 or 5.21%. Administrative/Non-Bargaining Staff salary increases, track changes and health insurance are the most significant increases. Recall, Other Professional Services provides access to Licensed Mental Health Professionals for students in all three schools. A total of 36 students are being served, with a waiting list of 17 students.

Health Services:

Health Services has increased by \$44,039 or 11.53%. Professional Salaries has increased by \$96,609 primarily due to the addition of 1.0 FTE School Nurse for SCS. This addition is offset by the reduction of \$71,983 in Health Room Assistant Salaries. There are 18 Medical 504 Plans in the School District.

Psychology/Speech Services/Physical & Occupational Therapy:

Each of the areas increases are due to health/dental insurance. Recall that there are 2.0 FTE School Psychologist for the School District with 1.0 FTE funded through IDEA Grant Funds and there are 2.0 FTE Occupational Therapists for the School District with 0.5 FTE funded through IDEA Grant Funds. IDEA Grant Funds - federal dollars to support Individuals with Disabilities Education Act (IDEA).

Technology:

Technology has increased by \$36,619 or 3.06%. This is primarily due to health/dental insurance. Electronic Information Access is level funded, however, with the caveat that a request of \$40,310 from end of year fund balance will be made to fully fund this area. Technology Leases are down by \$21,950 and Replacement Equipment has increased by \$15,700.

Curriculum & Development:

Curriculum & Development has increased by \$161,354 or 35.61%. Recall, for the 2025/2026 budget, Other Professional Services and In-Service were under budgeted with additional funds being added through end of year fund balance. The 2026/2027 budget reflects increased partial funding needed to support professional learning for the implementation of a new elementary mathematics program, professional support for ILES behavioral system, and other professional learning to support high quality instruction. An additional \$44,804 will be requested from end of year fund balance to fully support work in this area. Additionally, Books has increased by \$45,400 for the new elementary mathematics materials.

Library & Media Services:

Library & Media Services has increased by \$13,587 or 3.24%. This is primarily due to health/dental insurance. Paraprofessional Salaries have decreased by \$23,490 due to the proposed reduction of 1.0 FTE Library Paraprofessional at ILES.

School Board Services:

School Board Services has increased by \$39,522 or 28.66%. Insurance (Property & Liability) has increased by \$19,057, Advertising by \$5,000, Printing & Binding by \$2,500, and Supplies based on actuals from previous year. Additionally, Electronic Information has increased by \$7,718 to support software for School Board agendas and minutes.

Audit Services/Legal Services:

Audit Services has increased by \$4,400 or 15.44% due to increased costs for this service and Legal Services are level funded. A request for an end-of-year fund balance to support Legal Services will be made to ensure funding based on actual spending in this area.

SAU Administration:

SAU Administration has decreased by \$9,661 or -0.78%. The SAU Budget was level funded. The Inter-Lakes cost share of the SAU Budget for 2026/2027 is 88.645%.

Office of the Principal:

Office of the Principal has increased by \$115,450 or by 8.82%. Principal/Assistant Principal Salaries by \$28,401 and an additional \$9,641 for associated costs, Health/Dental increased by \$24,157, and Other Professional Salaries by \$42,750 due to an increase in funding for the School Resource Officers.

The hourly rate for Meredith Police Coverage increased from \$60/hour to \$70/hour. In the proposed budget, \$20,000 was reduced from Meredith Police Coverage, to allow time to review the feasibility of reducing the North Entrance Police Detail during arrival and dismissal. If needed, \$20,000 will be requested from end-of-year fund balance.

Secretarial Support:

Secretarial Support has increased by \$83,573 or by 14.09%. Secretary's Salary and Benefits has increased by \$33,227 due to shifting 1.0 FTE ILMHS School Year Support to 1.0 FTE Year Round Support. This is consistent with the level of support at ILES. The remaining increases in this area are due to wage increases and benefit changes including subscription changes.

Auditorium:

Auditorium slight increase of \$961 or 6.65%. This is based on a 3-year average in Technician wages.

Facilities:

Operation of Plant – Increase of \$214,866 or 9.12%. The driver for this increase is funding for 2.0 FTE Custodial Positions that were removed from the 2025/2026 budget and funded through end-of-year fund balance. Pellet Fuel has been reduced by \$20,000 and Supplies by \$25,000 based on a review of current pricing and needs.

Building & Equipment – Increase of \$850 or 0.08%. The following areas have been removed from the proposed 2026/2027 budget with the caveat that end-of-year fund balance will be requested for:

- ILMHS Roof Coating – \$45,000

- ILES Flooring Replacements – \$25,000
- SCS Ceiling/Lighting Replacements – \$56,000
- ILMHS Flooring Replacements – \$65,000
- Humiston Parking Lot – \$125,000
- **Total Request Facilities End-of-Year Fund Balance – \$316,000**

In 2026/2027, the Honeywell Lease will be in Year 11 of 13 of Phase II and refinance of Phase I, and lease amendment payment will be Year 10 of 12. Honeywell leases total \$595,277 of the proposed 2026/2027 budget.

Care of Grounds - Increased by \$29,600 or 15.74%. Replacement Equipment has increased by \$47,000 to address a drainage issue in the primary wing playground area at ILES. Repairs and Maintenance Services has decreased by \$19,400 due to the completion of sidewalk repairs budgeted in 2025/2026.

Transportation:

- Regular Transportation has increased by \$64,949 or 6.75% (2026/2027 will be Year 2 of the 5 Year Contract)
- Special Education Transportation has increased by \$271,929 or 49.93%. This is due to corresponding transportation needed for out-of-district placements.*
- Vocational Transportation has increased by \$13,215 or 6.75%. Recall, for 2024/2025 the School District received a grant from the New Hampshire Department of Education for Vocational Transportation.
- Athletic Transportation has increased by \$10,550 or 10.61%.
- Co-Curricular Transportation has decreased by \$2,336 or -4.20%.
- Homeless Transportation is level funded at \$1.*
- Summer Transportation has increased by \$4,950 or 17.80%. A portion of the additional funds provides support for the “ILES Kindergarten Camp”.

*End-of-year fund balance will be requested for transportation in the amount of \$40,680 to support unanticipated special education and homeless transportation needs.

Recognition of Service:

Recognition of Service has decreased by \$60,887 or -34.37%. There are 2.0 FTE eligible Teacher Recognitions of Service for 2026/2027.

Retired Employee Expense:

Retired Employee Expense has decreased by \$50,115 or -3.99%. This is due to changes in health care plan offerings. This retiree health benefit represents \$1,207,048 of the proposed Operating Budget. The funding for this benefit is required due to employment agreements; this benefit began being phased out with new hires starting in 2005.

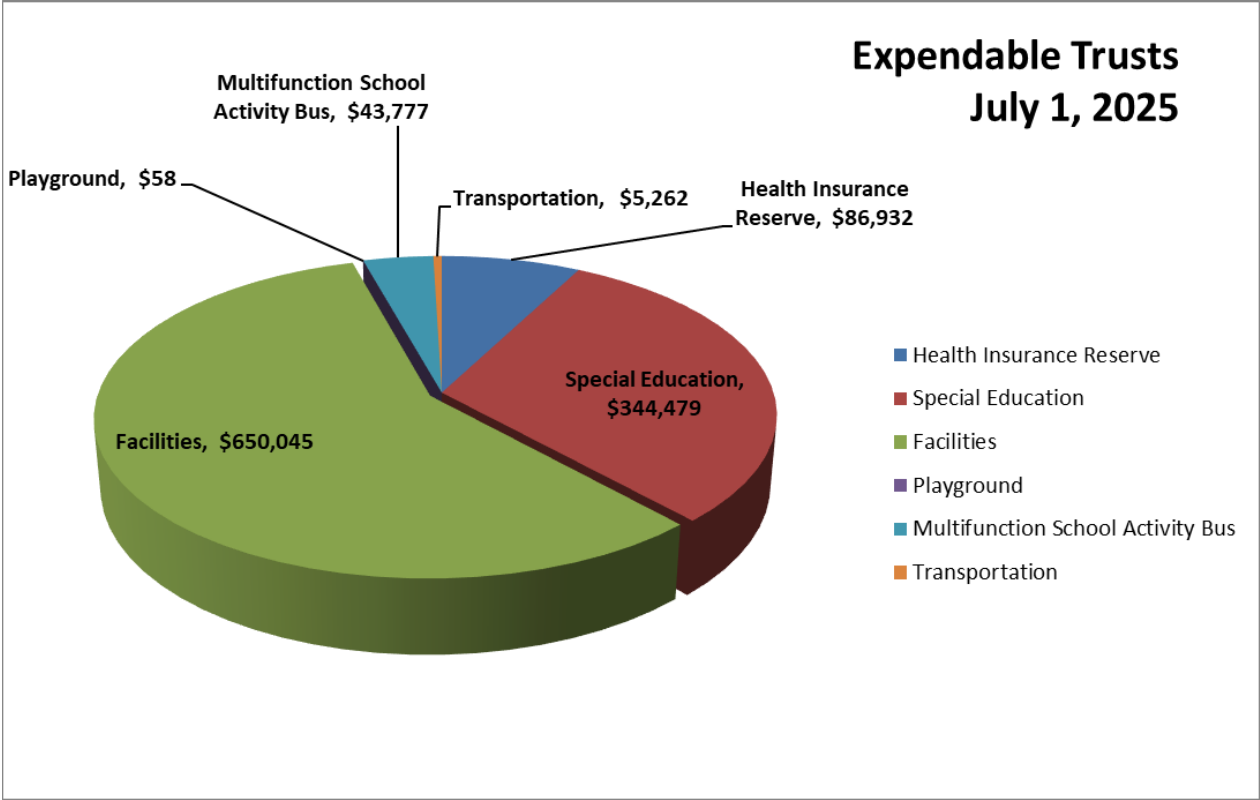
Costs to Distribute:

Costs to Distribute have increased by \$4,308 or 4.69%. This is due to increases in Unemployment and Worker's Compensation.

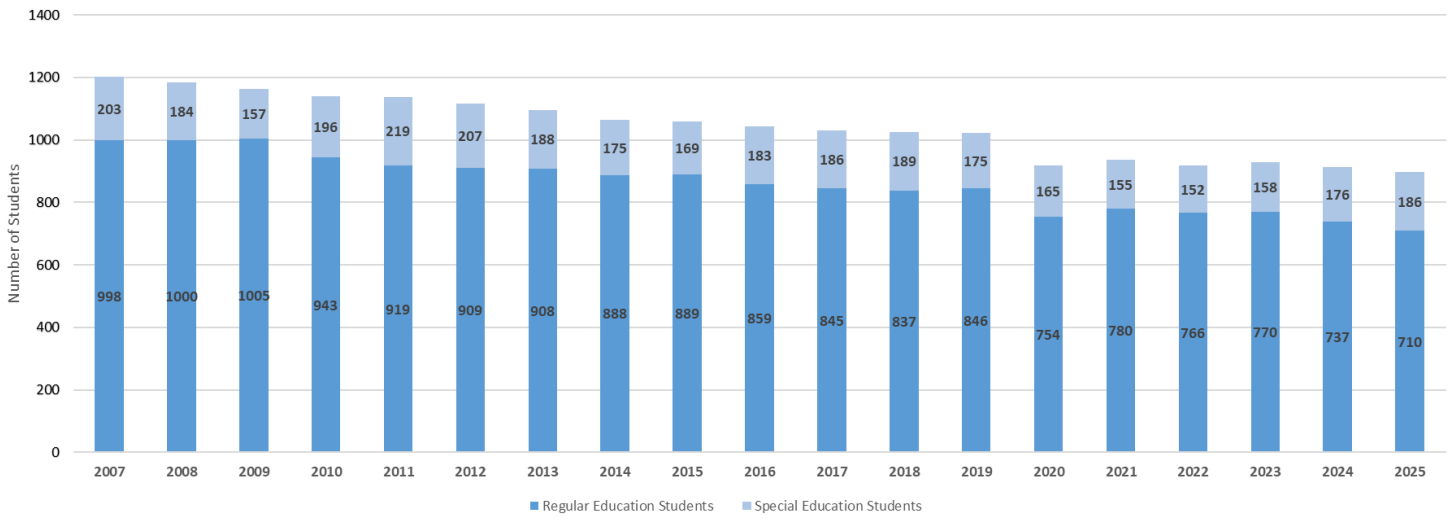
Debt Services:

Debt Services have decreased by \$13,500 or -20.00%. This represents the Year 2 of 5 bond payment for the Boilers and HVAC Project, in accordance with the approved project schedule.

PIE CHART OF EXPENDABLE TRUST BALANCES



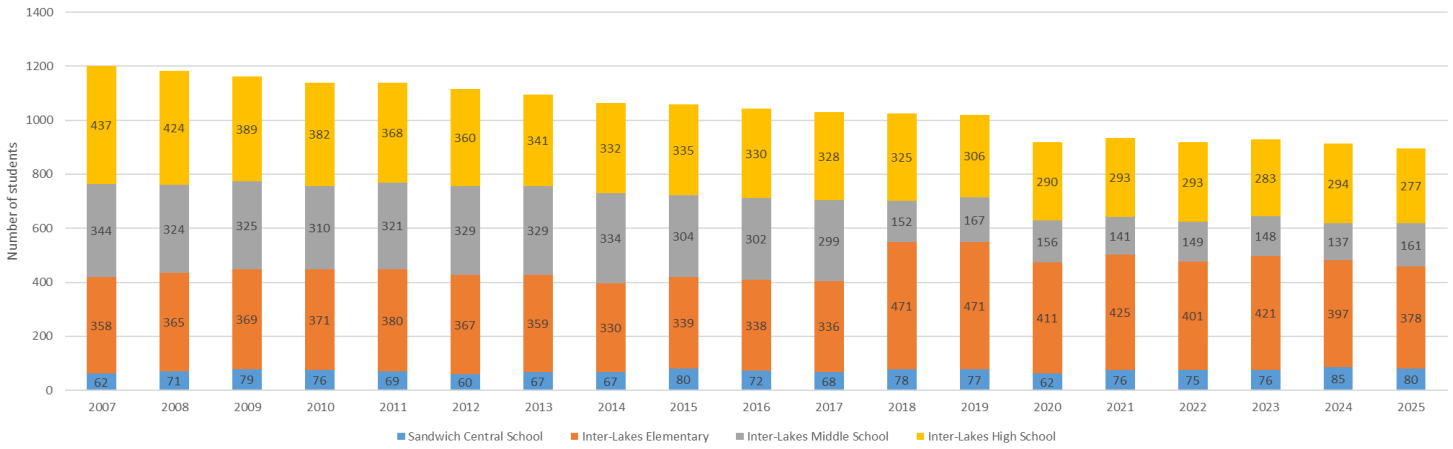
**Inter-Lakes School District
Enrollment History by Regular & Special Education**



School District enrollment in October 2025 was 896 with 186 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 | 2025 | |
| Regular Education Students | 998 | 1000 | 1005 | 943 | 919 | 909 | 908 | 888 | 889 | 859 | 845 | 837 | 846 | 754 | 780 | 766 | 770 | 737 | 710 | |
| Special Education Students | 203 | 184 | 157 | 196 | 219 | 207 | 188 | 175 | 169 | 183 | 186 | 189 | 175 | 165 | 155 | 152 | 158 | 176 | 186 | |
| Total Students | 1201 | 1184 | 1162 | 1139 | 1138 | 1116 | 1096 | 1063 | 1058 | 1042 | 1031 | 1026 | 1021 | 919 | 935 | 918 | 928 | 913 | 896 | |
| <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> | <i>20.76%</i> | |

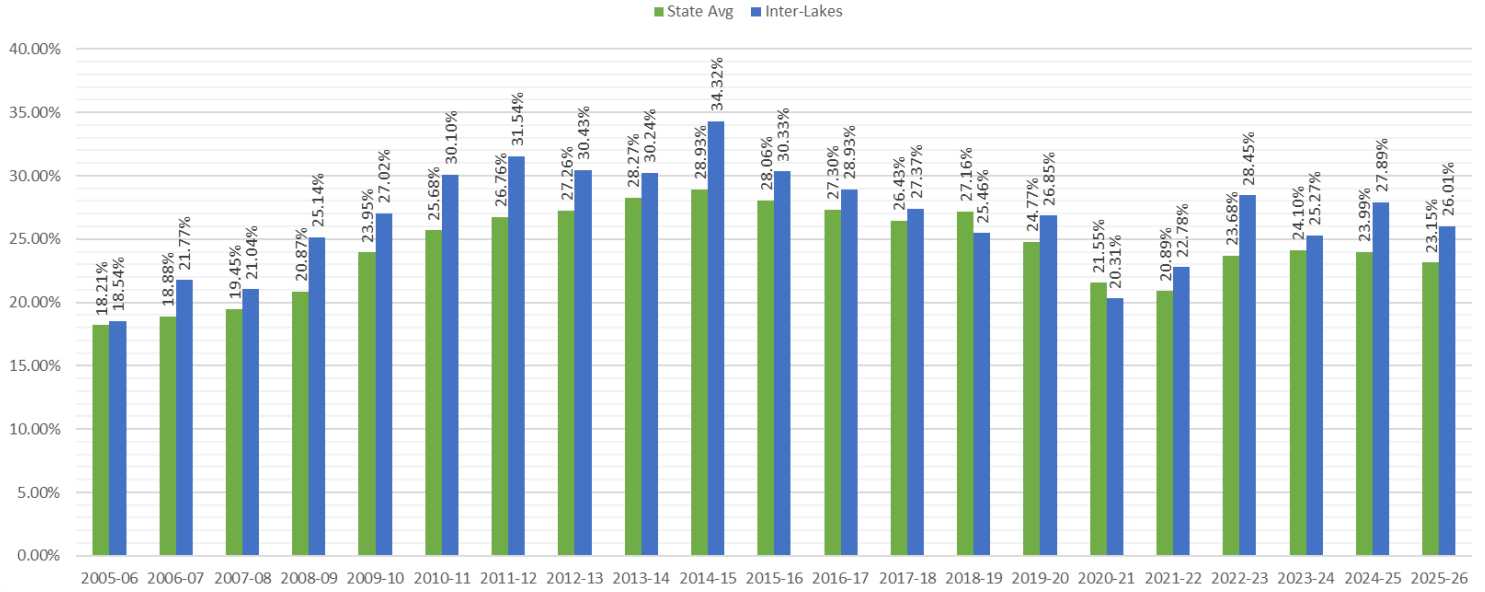
**Inter-Lakes School District
Fall Enrollment History by School 2007-2025**



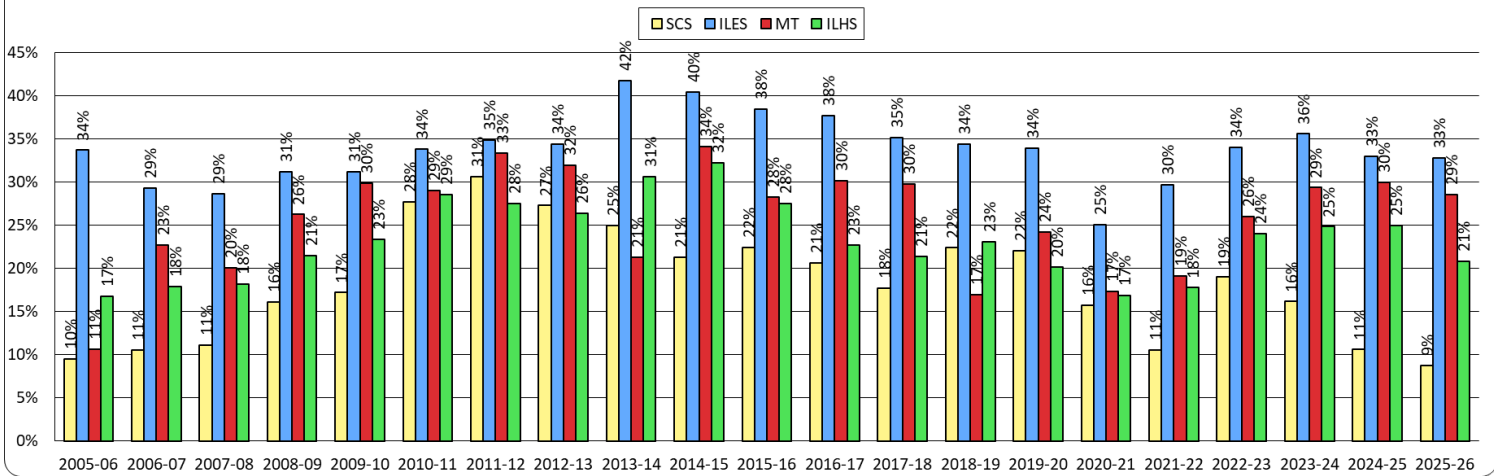
| Inter-Lakes School District | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|--|
| Enrollment: October 1st Historic | | | | | | | | | | | | | | | | | | | | |
| Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| Sandwich Central School | 62 | 71 | 79 | 76 | 69 | 60 | 67 | 67 | 80 | 72 | 68 | 78 | 77 | 62 | 76 | 75 | 76 | 85 | 80 | |
| Inter-Lakes Elementary | 358 | 365 | 369 | 371 | 380 | 367 | 359 | 330 | 339 | 338 | 336 | 471 | 471 | 411 | 425 | 401 | 421 | 397 | 378 | |
| Inter-Lakes Middle School | 344 | 324 | 325 | 310 | 321 | 329 | 329 | 334 | 304 | 302 | 299 | 152 | 167 | 156 | 141 | 149 | 148 | 137 | 161 | |
| Inter-Lakes High School | 437 | 424 | 389 | 382 | 368 | 360 | 341 | 332 | 335 | 330 | 328 | 325 | 306 | 290 | 293 | 293 | 283 | 294 | 277 | |
| Total | 1201 | 1184 | 1162 | 1139 | 1138 | 1116 | 1096 | 1063 | 1058 | 1042 | 1031 | 1026 | 1021 | 919 | 935 | 918 | 928 | 913 | 896 | |

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 2005/06 TO 2025/26



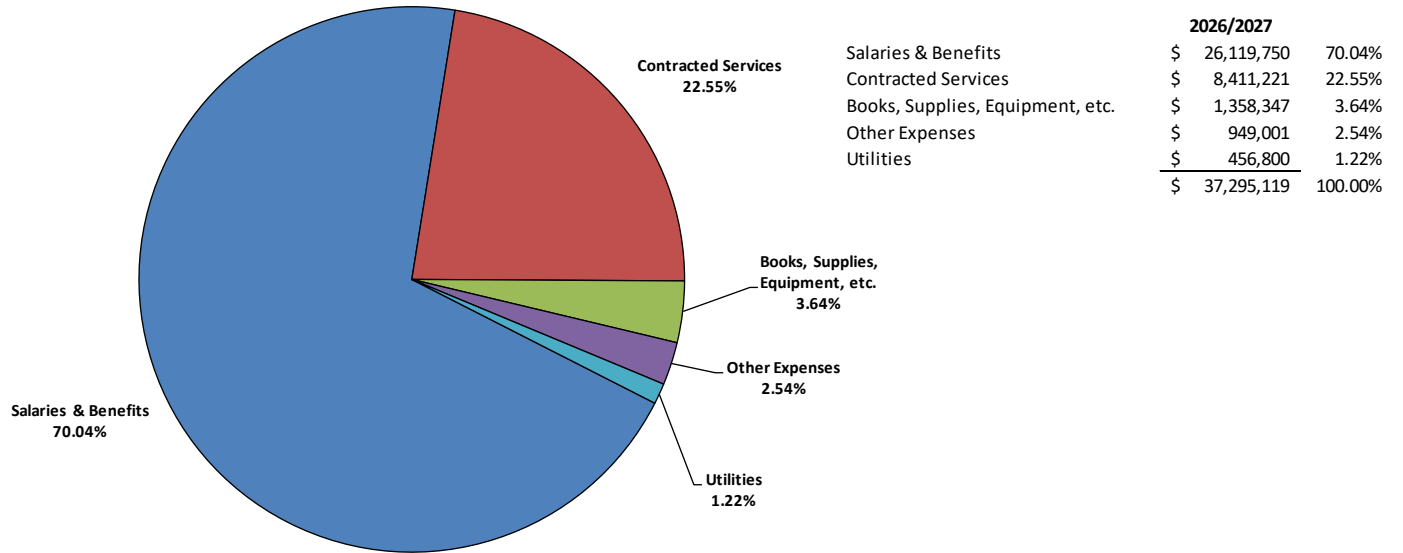
INTER-LAKES SCHOOL DISTRICT PERCENTAGE OF STUDENTS QUALIFYING FOR FREE/REDUCED LUNCH BY SCHOOL 2005-06 TO 2025-26



SUMMARY COMPARISONS: FUNCTION AND STAFFING 2025/26 TO 2026/27

| No. | Account # | DESCRIPTION | Voted 2025/2026 | Proposed 2026/2027 | \$ Change | % Change | % of Total Budget | 2025/26 FTE | 2026/27 FTE | FTE Change |
|-----|-----------|-------------------------------|--------------------|-----------------------|------------------|--------------|----------------------|----------------|----------------|---------------|
| 1 | 1100 | Regular Education | 10,839,029 | 10,951,089 | 112,060 | 1.03% | 29.36% | | | |
| 2 | | Teachers | | | | | | 73.50 | 73.50 | 0.00 |
| 3 | | Paraeducators | | | | | | 6.00 | 4.00 | -2.00 |
| 4 | 1190 | Other Regular Programs | - | 1 | 1 | 0.00% | 0.00% | | | |
| 5 | 1210 | Special Education | 7,102,528 | 7,872,517 | 769,989 | 10.84% | 21.11% | | | |
| 6 | | Teachers | | | | | | 17.50 | 18.50 | 1.00 |
| 7 | | Paraeducators | | | | | | 56.53 | 54.73 | -1.80 |
| 8 | | Support | | | | | | 2.13 | 2.13 | 0.00 |
| 9 | 1215 | Extended School Year | 108,446 | 107,806 | (640) | -0.59% | 0.29% | | | |
| 10 | 1260 | Bilingual | 100,481 | 85,784 | (14,697) | -14.63% | 0.23% | | | |
| 11 | | Teachers | | | | | | 0.80 | 0.67 | -0.13 |
| 12 | 1290 | Special Ed. Assigned Coach | 8,293 | 8,293 | - | 0.00% | 0.02% | | | |
| 13 | 1300 | Vocational | 185,000 | 225,000 | 40,000 | 21.62% | 0.60% | | | |
| 14 | 1410 | Co-Curricular | 228,619 | 243,446 | 14,827 | 6.49% | 0.65% | | | |
| 15 | 1420 | Athletics | 619,766 | 652,361 | 32,595 | 5.26% | 1.75% | | | |
| 16 | | Athletic Director | | | | | | 1.00 | 1.00 | 0.00 |
| 17 | 1430 | Summer School | 49,262 | 53,164 | 3,902 | 7.92% | 0.14% | | | |
| 18 | 2110 | Attendance | 1 | 1 | - | 0.00% | 0.00% | | | |
| 19 | 2120 | Guidance | 1,192,208 | 1,224,492 | 32,284 | 2.71% | 3.28% | | | |
| 20 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 21 | | Teachers | | | | | | 5.50 | 5.50 | 0.00 |
| 22 | 2129 | Guidance Registrar | 79,199 | 83,325 | 4,126 | 5.21% | 0.22% | | | |
| 23 | | Support | | | | | | 1.00 | 1.00 | 0.00 |
| 24 | 2130 | Health | 381,944 | 425,983 | 44,039 | 11.53% | 1.14% | | | |
| 25 | | Nurses | | | | | | 2.00 | 3.00 | 1.00 |
| 26 | | Paraeducators | | | | | | 2.00 | 0.00 | -2.00 |
| 27 | 2140 | Psychological Services | 138,485 | 142,353 | 3,868 | 2.79% | 0.38% | | | |
| 28 | | Therapists (Teachers) | | | | | | 1.00 | 1.00 | 0.00 |
| 29 | 2150 | Speech Services | 633,005 | 668,618 | 35,613 | 5.63% | 1.79% | | | |
| 30 | | Therapists (Teachers) | | | | | | 4.00 | 4.00 | 0.00 |
| 31 | | Assistants | | | | | | 1.00 | 1.00 | 0.00 |
| 32 | 2160 | PT & OT | 238,357 | 241,488 | 3,131 | 1.31% | 0.65% | | | |
| 33 | | Therapists (Teachers) | | | | | | 1.50 | 1.50 | 0.00 |
| 34 | | Assistants | | | | | | 0.00 | 0.00 | 0.00 |
| 35 | 2210 | Technology | 1,197,421 | 1,234,040 | 36,619 | 3.06% | 3.31% | | | |
| 36 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 37 | | Support | | | | | | 3.33 | 3.33 | 0.00 |
| 38 | 2212 | Instructional Development | 453,072 | 614,426 | 161,354 | 35.61% | 1.65% | | | |
| 39 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 40 | | Support | | | | | | 0.33 | 0.33 | 0.00 |
| 41 | 2222 | Library | 419,860 | 433,447 | 13,587 | 3.24% | 1.16% | | | |
| 42 | | Teachers | | | | | | 2.00 | 2.00 | 0.00 |
| 43 | | Paraeducators | | | | | | 2.49 | 1.49 | -1.00 |
| 44 | 2310 | School Board Services | 198,386 | 242,308 | 43,922 | 22.14% | 0.65% | | | |
| 45 | 2320 | Office of the Superintendent | 1,238,357 | 1,228,696 | (9,661) | -0.78% | 3.29% | | | |
| 46 | 2410 | Office of the Principal | 1,308,778 | 1,424,228 | 115,450 | 8.82% | 3.82% | | | |
| 47 | | Principals | | | | | | 3.00 | 3.00 | 0.00 |
| 48 | | Assistant Principals | | | | | | 3.00 | 3.00 | 0.00 |
| 49 | 2412 | Principal Support | 593,046 | 676,619 | 83,573 | 14.09% | 1.81% | | | |
| 50 | | Support (school year) | | | | | | 3.00 | 2.00 | -1.00 |
| 51 | | Support (year round) | | | | | | 5.00 | 6.00 | 1.00 |
| 52 | 2590 | Auditorium | 14,459 | 15,420 | 961 | 6.65% | 0.04% | | | |
| 53 | 2610 | Operation of Plant | 2,355,790 | 2,570,656 | 214,866 | 9.12% | 6.89% | | | |
| 54 | | Administration | | | | | | 1.00 | 1.00 | 0.00 |
| 55 | | Custodians | | | | | | 10.00 | 12.00 | 2.00 |
| 56 | | Maintenance Custodian | | | | | | 2.00 | 2.00 | 0.00 |
| 57 | | Maintenance | | | | | | 2.00 | 2.00 | 0.00 |
| 58 | | Support | | | | | | 0.33 | 0.33 | 0.00 |
| 59 | 2620 | Care of Buildings & Equipment | 1,033,872 | 1,034,722 | 850 | 0.08% | 2.77% | | | |
| 60 | 2630 | Care of Grounds | 188,000 | 217,600 | 29,600 | 15.74% | 0.58% | | | |
| 61 | 2700 | Transportation | 1,885,440 | 2,248,697 | 363,257 | 19.27% | 6.03% | | | |
| 62 | 2840 | Retirement Incentives | 177,132 | 116,245 | (60,887) | -34.37% | 0.31% | | | |
| 63 | 2850 | Retired Employee Expenses | 1,257,163 | 1,207,048 | (50,115) | -3.99% | 3.24% | | | |
| 64 | 2900 | Costs to Distribute | 91,938 | 96,246 | 4,308 | 4.69% | 0.26% | | | |
| 65 | 3100 | Transfer to Food Service | - | - | - | 0.00% | 0.00% | | | |
| 66 | 5100 | Debt Service | 367,500 | 354,000 | (13,500) | -3.67% | 0.95% | | | |
| 67 | 5220 | Federal Funds | 200,000 | 200,000 | - | 0.00% | 0.54% | | | |
| 68 | 5221 | Food Service | 395,000 | 395,000 | - | 0.00% | 1.06% | | | |
| 69 | 5252 | Expendable Trust Funds | - | - | - | 0.00% | 0.00% | | | |
| 70 | | Total | 35,279,837 | 37,295,119 | 2,015,282 | 5.71% | 100.00% | 215.94 | 213.01 | -2.93 |

**INTER-LAKES SCHOOL DISTRICT
PROPOSED OPERATING BUDGET 2026/2027
COMPARISONS BY OBJECT**



**Comparison by Object
2025/2026 to 2026/2027**

| | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|----------------------------------|------------------|------------------|----------------------------|--------|
| Salaries & Benefits | \$ 25,184,395 | \$ 26,119,750 | \$ 935,355 | 3.71% |
| Contracted Services | \$ 7,372,291 | \$ 8,411,221 | \$ 1,038,930 | 14.09% |
| Books, Supplies, Equipment, etc. | \$ 1,287,440 | \$ 1,358,347 | \$ 70,907 | 5.51% |
| Other Expenses | \$ 962,501 | \$ 949,001 | \$ (13,500) | -1.40% |
| Utilities | \$ 473,210 | \$ 456,800 | \$ (16,410) | -3.47% |
| | \$ 35,279,837 | \$ 37,295,119 | \$ 2,015,282 | 5.71% |

**INTER-LAKES SCHOOL DISTRICT
PROPOSED OPERATING BUDGET 2026/2027
CATEGORY COMPARISONS**

| Salaries & Benefits | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|---------------------------------------|----------------------|----------------------|---------------------|--------------|
| Salaries | \$ 15,079,909 | \$ 15,354,040 | \$ 274,131 | 1.82% |
| Health & Dental Insurance | \$ 6,074,932 | \$ 6,632,586 | \$ 557,654 | 9.18% |
| Life & Long Term Disability Insurance | \$ 28,829 | \$ 40,692 | \$ 11,863 | 41.15% |
| Retirement | \$ 2,543,515 | \$ 2,594,439 | \$ 50,924 | 2.00% |
| FICA, Workers Comp, Unemployment | \$ 1,264,314 | \$ 1,297,978 | \$ 33,664 | 2.66% |
| Course Reimbursement | \$ 63,750 | \$ 63,750 | \$ - | 0.00% |
| Travel | \$ 58,396 | \$ 65,515 | \$ 7,119 | 12.19% |
| Professional Development/Conferences | \$ 70,750 | \$ 70,750 | \$ - | 0.00% |
| Sub-Total | \$ 25,184,395 | \$ 26,119,750 | \$ 935,355 | 3.71% |

| Contracted Services | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|--------------------------|---------------------|---------------------|---------------------|---------------|
| Contracted Services | \$ 3,954,544 | \$ 3,807,760 | \$ (146,784) | -3.71% |
| Repairs & Maintenance | \$ 1,044,600 | \$ 1,036,165 | \$ (8,435) | -0.81% |
| Other Purchased Services | \$ 176,706 | \$ 204,563 | \$ 27,857 | 15.76% |
| Tuition | \$ 311,001 | \$ 1,114,036 | \$ 803,035 | 258.21% |
| Transportation | \$ 1,885,440 | \$ 2,248,697 | \$ 363,257 | 19.27% |
| Sub-Total | \$ 7,372,291 | \$ 8,411,221 | \$ 1,038,930 | 14.09% |

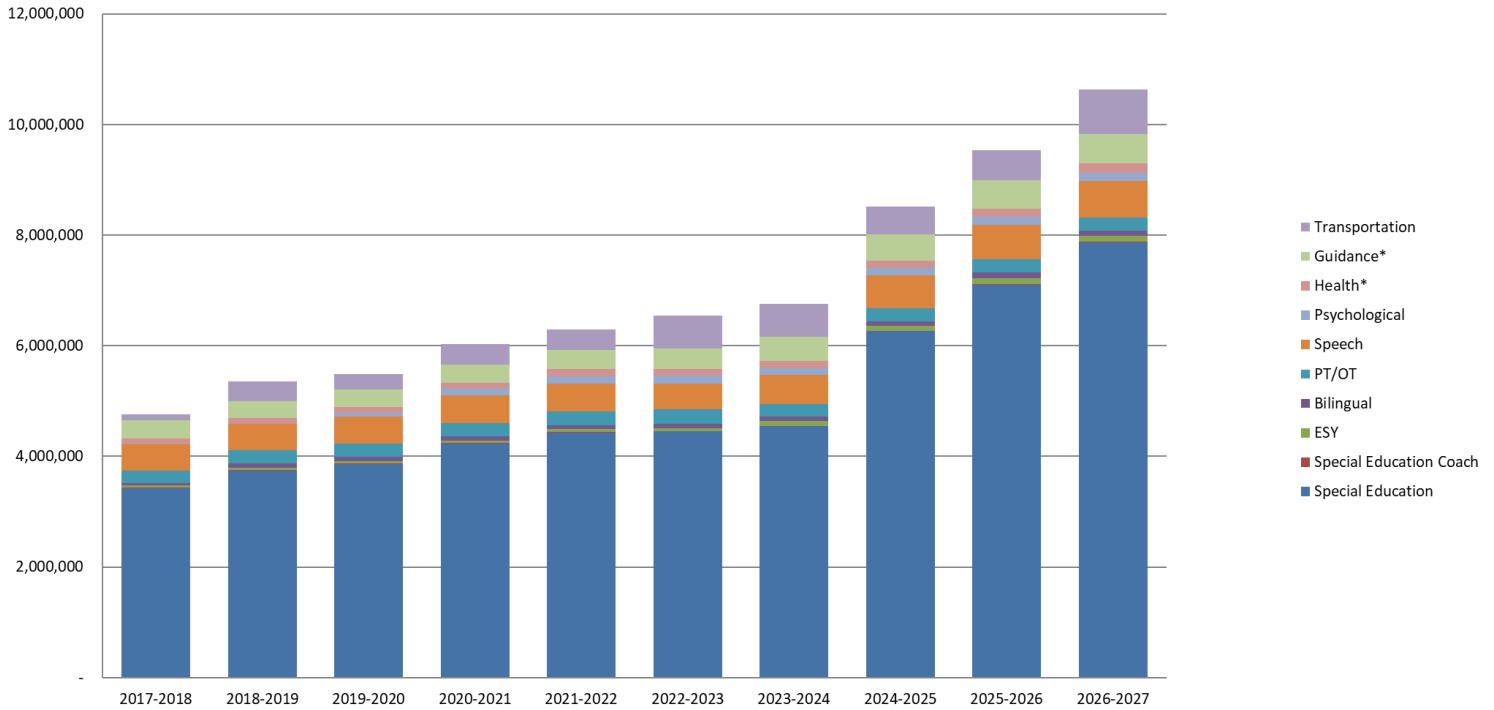
| Books, Supplies, Equipment, etc. | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|---|---------------------|---------------------|---------------------|--------------|
| Books & Supplies/ Electronic Information Access | \$ 779,128 | \$ 804,254 | \$ 25,126 | 3.22% |
| Software | \$ - | \$ - | \$ - | 0.00% |
| Equipment, Computers & Capital Software | \$ 436,805 | \$ 479,123 | \$ 42,318 | 9.69% |
| Dues & Fees | \$ 71,507 | \$ 74,970 | \$ 3,463 | 4.84% |
| Sub-Total | \$ 1,287,440 | \$ 1,358,347 | \$ 70,907 | 5.51% |

| Utilities | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|--------------------------------------|-------------------|-------------------|---------------------|---------------|
| Electricity/Fuel Oil/Propane/Pellets | \$ 473,210 | \$ 456,800 | \$ (16,410) | -3.47% |
| Sub-Total | \$ 473,210 | \$ 456,800 | \$ (16,410) | -3.47% |

| Other Expenses | 2025/2026 | 2026/2027 | Increase/(Decrease) | |
|--|-------------------|-------------------|---------------------|---------------|
| Other (Attendance/Debt Services/Federal Funds) | \$ 962,501 | \$ 949,001 | \$ (13,500) | -1.40% |
| Sub-Total | \$ 962,501 | \$ 949,001 | \$ (13,500) | -1.40% |

| | | | | |
|--------------------|----------------------|----------------------|---------------------|--------------|
| Grand Total | \$ 35,279,837 | \$ 37,295,119 | \$ 2,015,282 | 5.71% |
|--------------------|----------------------|----------------------|---------------------|--------------|

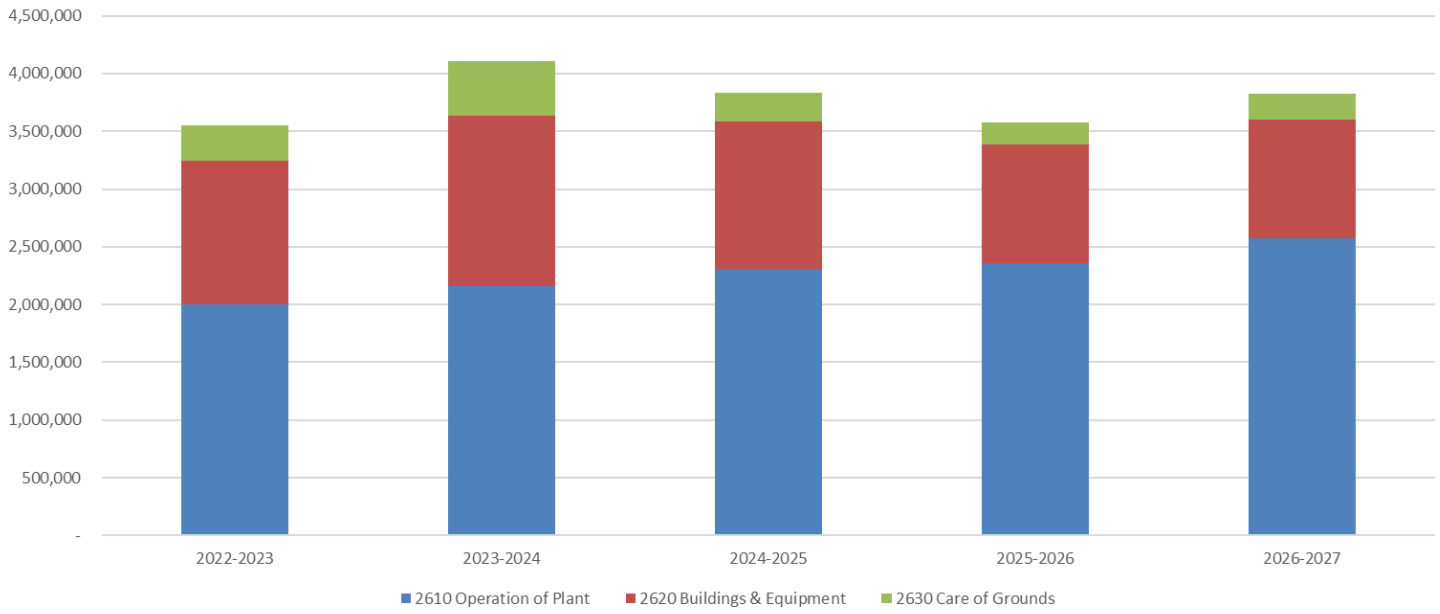
Special Education Cost Comparison 10 Year



| | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Special Education | 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 | 7,872,517 |
| Special Education Coach | 8,227 | 8,227 | 8,212 | 8,184 | 8,384 | 8,384 | 8,347 | 8,347 | 8,293 | 8,293 |
| ESY | 42,226 | 45,469 | 45,537 | 47,044 | 48,147 | 56,894 | 88,300 | 88,899 | 108,446 | 107,806 |
| Bilingual | 46,093 | 67,925 | 70,102 | 69,608 | 72,179 | 73,474 | 77,203 | 81,281 | 100,481 | 85,784 |
| PT/OT | 225,203 | 241,976 | 245,993 | 248,411 | 252,230 | 258,183 | 222,492 | 235,071 | 238,357 | 241,488 |
| Speech | 473,288 | 474,587 | 489,906 | 496,062 | 502,610 | 474,195 | 528,235 | 595,368 | 633,005 | 668,618 |
| Psychological | 2,500 | 5,076 | 63,500 | 119,294 | 131,697 | 134,041 | 128,397 | 130,971 | 138,485 | 142,353 |
| Health* | 103,824 | 104,246 | 109,262 | 112,730 | 124,268 | 122,768 | 126,135 | 139,588 | 152,778 | 170,393 |
| Guidance* | 324,746 | 300,121 | 307,573 | 324,127 | 345,166 | 375,276 | 439,194 | 476,138 | 508,563 | 523,127 |
| Transportation | 105,880 | 358,811 | 279,058 | 372,592 | 369,658 | 590,328 | 591,014 | 500,228 | 544,623 | 816,552 |
| Special Education Total | 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 | 10,636,931 |
| Dollar Increase | | \$ 595,271 | \$ 131,509 | \$ 546,838 | \$ 257,353 | \$ 254,799 | \$ 210,309 | \$ 1,765,022 | \$ 1,018,116 | \$ 1,101,373 |
| Percentage Increase | | 12.52% | 2.46% | 9.97% | 4.27% | 4.05% | 3.21% | 26.14% | 11.95% | 11.55% |
| Total Budget | \$ 25,021,853 | \$ 25,865,415 | \$ 26,700,788 | \$ 28,251,882 | \$ 28,847,822 | \$ 29,616,576 | \$ 31,482,583 | \$ 33,391,476 | \$ 35,279,837 | \$ 37,295,119 |
| Special Education % of Total Budget | 19.01% | 20.69% | 20.54% | 21.34% | 21.79% | 22.09% | 21.45% | 25.51% | 27.03% | 28.52% |

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

**Facilities Cost Comparison
5 Year History**



| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 2610 Operation of Plant | 1,998,702 | 2,157,585 | 2,311,558 | 2,355,790 | 2,570,656 |
| 2620 Buildings & Equipment | 1,247,426 | 1,476,303 | 1,271,130 | 1,033,872 | 1,034,722 |
| 2630 Care of Grounds | 304,750 | 475,750 | 251,950 | 188,000 | 217,600 |
| <i>Facilities Total</i> | 3,550,878 | 4,109,638 | 3,834,638 | 3,577,662 | 3,822,978 |
| Dollar Increase | | \$ 558,760 | \$ (275,000) | \$ (256,976) | \$ 245,316 |
| Percentage Increase | | 15.74% | -6.69% | -6.70% | 6.86% |
| Total Budget | \$ 29,616,576 | \$ 31,482,583 | \$ 33,391,476 | \$ 35,279,837 | \$ 37,295,119 |
| Facilities % of Total Budget | 11.99% | 13.05% | 11.48% | 10.14% | 10.25% |

| Facilities Capital Improvements & Maintenance Plan | | | |
|---|--|------------------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | Fiscal Year 2026/2027 | |
| | | | |
| | | | |
| | Humiston | | Notes |
| | Parking Lot Paving | \$ 125,000 | Deferred |
| | | <u>\$ 125,000</u> | |
| | | | |
| | SCS | | |
| | Ceiling Replacements/Lighting | \$ 56,000 | Deferred |
| | | <u>\$ 56,000</u> | |
| | | | |
| | ILES | | |
| | Paving and Sidewalks Grades 3-6 Playground | \$ 50,000 | |
| | Flooring Replacement | \$ 25,000 | Deferred |
| | | <u>\$ 75,000</u> | |
| | | | |
| | ILMHS | | |
| | Roof Coatings | \$ 45,000 | Deferred |
| | Hallway Flooring Replacments | \$ 65,000 | Deferred |
| | Auditorium Equipment | \$ 5,000 | |
| | | <u>\$ 115,000</u> | |
| | | | |
| | District | | |
| | Unanticipated Repairs | \$ 65,000 | |
| | Upper Utility Field Improvements | \$ 175,000 | Deferred |
| | | <u>\$ 240,000</u> | |
| | | | |
| | | | |
| | | Grand Total | |
| | | \$ 611,000 | |
| | | \$ 491,000 | Deferred Total |
| | | <u>\$ 120,000</u> | |

| Estimated Revenue Information | | | DRAFT | | |
|--|--|-----------------------------|-----------------------------|--------------------------------|--|
| Inter-Lakes School District | | | | | |
| Budget Worksheet 2026-2027 | | | | | |
| | | 2024-2025 | 2025-2026 | 2026-2027 | |
| | | <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) | | 486,895 | 655,028 | 150,000 | |
| Retained Fund Balance To Be Used | | 325,063 | 0 | 0 | |
| Amounts Voted from Fund Balance | | 0 | 0 | 0 | |
| Revenue From State Sources | | | | | |
| 403111 Adequate Education Aid | | | | | |
| 403190 Other State Aid | | | | | |
| 403290 Other State Sources | | 0 | 0 | 0 | |
| 403230 Special Education Aid | | 53,577 | 130,364 | 300,000 | |
| 403210 Building Aid | | | | | |
| 403242 Vocational Aid | | 7,500 | 10,000 | 10,000 | |
| Revenue From Federal Sources | | | | | |
| 404580 Medicaid | | 100,000 | 100,000 | 100,000 | |
| 404590 Retirees Drug Subsidy | | 20,000 | 0 | 0 | |
| Local Revenue Other Than Taxes | | | | | |
| Tuition | | 120,000 | 100,000 | 100,000 | |
| Earnings on Investments | | 2,000 | 4,000 | 4,000 | |
| Student Activities | | 2,000 | 0 | 0 | |
| Auditorium Rent | | 12,500 | 25,000 | 25,000 | |
| Other Rent (SAU & LRPC) | | 12,000 | 11,000 | 11,100 | |
| Other Local Sources | | 500 | 500 | 500 | |
| Total General Fund Revenues | | 1,142,035 | 1,035,892 | 700,600 | |
| Other Financing Sources | | | | | |
| Sale of Bonds or Notes | | 0 | 1,500,000 | 0 | |
| 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/Food Service Program | | 395,000 | 395,000 | 395,000 | |
| Total School Revenue & Credits | | 1,737,035 | 3,130,892 | 1,295,600 | |
| District Appropriation | | 33,391,476 | 36,779,837 | 37,295,119 | |
| District Assessment | | 31,654,441 | 33,648,945 | 35,999,519 | |
| Less Federal Forest Sandwich | | -8,552 | -8,994 | -8,994 | |
| Net Assessment to Apportion | | 31,645,889 | 33,639,951 | 35,990,525 | |
| | | 2,242,646 | 1,994,062 | 2,350,574 | |
| | | 7.63% | 6.30% | 6.99% | |

ESTIMATE

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Disclaimer: This estimate is provided for informational purposes only and does not set the tax rate.

| | |
|---|---------------------|
| Total Operating Budget Appropriation Increase | \$ 2,015,282 |
| Total Operating Revenue Decrease | <u>\$ 335,292</u> |
| Combined Net Assessment Increase | <u>\$ 2,350,574</u> |

Estimated Tax Impacts

| | Warrant # | \$ | Center Harbor | Meredith | Sandwich | Total |
|---|-----------|---------------------|-----------------|-----------------|-----------------|-----------------|
| Teachers' Agreement | 3 | \$ 458,794 | \$0.0819 | \$0.0835 | \$0.0776 | \$0.2430 |
| Net Assessment Increase of Operating Budget | 5 | \$ 2,350,574 | \$0.3954 | \$0.4087 | \$0.5069 | \$1.3110 |
| Field Lighting | 6 | \$ 184,000 | \$0.0328 | \$0.0335 | \$0.0311 | \$0.0975 |
| Petition: School Meals | 8 | \$ 727,250 | \$0.1298 | \$0.1324 | \$0.1231 | \$0.3852 |
| | | <u>\$ 3,720,618</u> | <u>\$0.6399</u> | <u>\$0.6580</u> | <u>\$0.7388</u> | <u>\$2.0367</u> |

If all of the above articles pass:

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

| | |
|---------------|---------|
| Center Harbor | \$63.99 |
| Meredith | \$65.80 |
| Sandwich | \$73.88 |

For example a house assessed at \$500,000 would see an increase of:

| | |
|---------------|----------|
| Center Harbor | \$319.95 |
| Meredith | \$329.00 |
| Sandwich | \$369.40 |

For example a house assessed at \$750,000 would see an increase of:

| | |
|---------------|----------|
| Center Harbor | \$479.93 |
| Meredith | \$493.50 |
| Sandwich | \$554.10 |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 1 | 1100 Regular Education | | | | | | |
| 2 | 112 Teachers' Salaries | 6,193,617 | 6,349,575 | 6,207,722 | 6,195,516 | (12,206) | -0.20% |
| 3 | 114 Paraeducators' Salaries | 173,309 | 162,550 | 189,065 | 142,427 | (46,638) | -24.67% |
| 4 | 121 Substitutes' Salaries | 191,930 | 208,062 | 200,000 | 200,000 | - | 0.00% |
| 5 | 122 Tutors' Salaries | 33,100 | 58,161 | 33,100 | 57,115 | 24,015 | 72.55% |
| 6 | 123 Activities Salaries | 74,012 | 52,803 | 102,732 | 84,767 | (17,965) | -17.49% |
| 7 | 211 Health Insurance | 1,475,658 | 1,565,313 | 1,920,046 | 2,082,305 | 162,259 | 8.45% |
| 8 | 212 Dental Insurance | 72,803 | 95,701 | 103,262 | 108,791 | 5,529 | 5.35% |
| 9 | 213 Life Insurance | 7,011 | 6,965 | 6,903 | 6,867 | (36) | -0.52% |
| 10 | 214 Long Term Disability Insurance | - | - | - | - | - | 0.00% |
| 11 | 215 Health Reimbursement Account | 4,931 | 7,950 | 3,000 | 5,880 | 2,880 | 96.00% |
| 12 | 216 ILSSA Flex Med | 1,000 | - | - | - | - | 0.00% |
| 13 | 220 FICA | 512,428 | 497,530 | 517,530 | 516,331 | (1,199) | -0.23% |
| 14 | 231 Employee Retirement | 23,533 | 30,894 | 25,100 | 19,154 | (5,946) | -23.69% |
| 15 | 232 Teacher Retirement | 1,225,245 | 1,222,945 | 1,202,816 | 1,207,545 | 4,729 | 0.39% |
| 16 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 17 | 260 Workers Compensation | - | - | - | - | - | 0.00% |
| 18 | 330 Contracted Services | 114,958 | 77,582 | 116,134 | 127,600 | 11,466 | 9.87% |
| 19 | 430 Repairs & Maintenance Services | 5,350 | 1,737 | 6,000 | 7,400 | 1,400 | 23.33% |
| 20 | 561 Tuition Other LEAs In State | - | - | - | - | - | 0.00% |
| 21 | 585 Mileage Reimbursements | 1,134 | 1,523 | 1,134 | 1,470 | 336 | 29.63% |
| 22 | 610 Supplies | 136,922 | 117,918 | 146,509 | 130,957 | (15,552) | -10.62% |
| 23 | 611 AV Supplies | 730 | 1,926 | 1,725 | 1,775 | 50 | 2.90% |
| 24 | 640 Books & Printed Material | 37,407 | 29,228 | 30,455 | 28,325 | (2,130) | -6.99% |
| 25 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 26 | 650 Software | - | - | - | - | - | 0.00% |
| 27 | 731 Added Equipment | 10,699 | 4,458 | 6,200 | 6,330 | 130 | 2.10% |
| 28 | 734 New Computers | - | - | - | - | - | 0.00% |
| 29 | 735 Replacement Equipment | 23,717 | 11,238 | 19,111 | 20,049 | 938 | 4.91% |
| 30 | 750 Capital Software | - | - | - | - | - | 0.00% |
| 31 | 810 Dues & Fees | 485 | 50 | 485 | 485 | - | 0.00% |
| 32 | | | | | | | |
| 33 | Total 1100 Regular Education | 10,319,979 | 10,504,110 | 10,839,029 | 10,951,089 | 112,060 | 1.03% |
| 34 | | | | | | | |
| 35 | 1190 Other Regular Programs | | | | | | |
| 36 | 561 Tuition Other LEAs In State | - | - | - | 1 | 1 | 0.00% |
| 37 | | | | | | | |
| 38 | Total 1190 Other Regular Programs | - | - | - | 1 | 1 | 0.00% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 39 | | | | | | | |
| 40 | 1210 Special Education | | | | | | |
| 41 | 111Administrative Salaries | 105,000 | 128,930 | 164,800 | 171,392 | 6,592 | 4.00% |
| 42 | 112 Teachers' Salaries | 1,188,933 | 1,244,442 | 1,337,211 | 1,374,179 | 36,968 | 2.76% |
| 43 | 114 Paraeducators' Salaries | 1,612,622 | 1,592,801 | 1,814,295 | 1,910,664 | 96,369 | 5.31% |
| 44 | 115 Clerical/Office Support | 19,274 | 22,630 | 20,045 | 20,842 | 797 | 3.98% |
| 45 | 122 Tutors' Salaries | 22,800 | 33,737 | 30,000 | 30,000 | - | 0.00% |
| 46 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 47 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 48 | 211 Health Insurance | 978,385 | 935,527 | 1,258,041 | 1,384,715 | 126,674 | 10.07% |
| 49 | 212 Dental Insurance | 47,426 | 50,314 | 62,121 | 61,671 | (450) | -0.72% |
| 50 | 213 Life Insurance | 3,349 | 2,376 | 2,673 | 2,817 | 144 | 5.39% |
| 51 | 214 Disability Insurance | 446 | - | - | - | - | 0.00% |
| 52 | 215 Health Reimbursement Account | 2,500 | - | 1,500 | 1,500 | - | 0.00% |
| 53 | 216 ILSSA Flex Med | 11,500 | - | - | - | - | 0.00% |
| 54 | 220 FICA | 232,664 | 231,869 | 268,981 | 280,741 | 11,760 | 4.37% |
| 55 | 231 Employee Retirement | 218,187 | 222,030 | 243,919 | 256,711 | 12,792 | 5.24% |
| 56 | 232 Teacher Retirement | 254,324 | 256,120 | 257,146 | 264,255 | 7,109 | 2.76% |
| 57 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 58 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 59 | 321 Consulting Services | 5,000 | - | 5,000 | 5,000 | - | 0.00% |
| 60 | 330 Contracted Services | 1,373,640 | 646,981 | 1,480,595 | 1,188,795 | (291,800) | -19.71% |
| 61 | 430 Repairs & Maintenance Services | - | 189 | - | - | - | 0.00% |
| 62 | 500 Medicaid Services | 10,000 | 9,800 | 10,000 | 10,000 | - | 0.00% |
| 63 | 561 Tuition - Public | 60,000 | 41,324 | 20,000 | 93,500 | 73,500 | 367.50% |
| 64 | 564/569 Tuition - Non-Public | 103,001 | 132,175 | 106,001 | 795,535 | 689,534 | 650.50% |
| 65 | 581 Conference and Travel | - | 1,525 | 6,000 | 6,000 | - | 0.00% |
| 66 | 585 Mileage Reimbursements | 100 | 55 | 100 | - | (100) | -100.00% |
| 67 | 610 Supplies | 6,400 | 3,849 | 6,900 | 7,000 | 100 | 1.45% |
| 68 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 69 | 640 Books & Printed Material | 1,000 | - | 2,200 | 2,200 | - | 0.00% |
| 70 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 71 | 650 Software | - | - | - | - | - | 0.00% |
| 72 | 731 Added Equipment | 5,000 | 2,883 | 5,000 | 5,000 | - | 0.00% |
| 73 | 734 New Computers | - | - | - | - | - | 0.00% |
| 74 | 735 Replacement Equipment | - | - | - | - | - | 0.00% |
| 75 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 76 | 810 Dues & Fees | - | 713 | - | - | - | 0.00% |
| 77 | | | | | | | |
| 78 | Total 1210 Special Education | 6,261,551 | 5,560,268 | 7,102,528 | 7,872,517 | 769,989 | 10.84% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 79 | | | | | | | |
| 80 | 1215 Special Education Extended School Year | | | | | | |
| 81 | 112 Teachers' Salaries | 43,200 | 35,981 | 48,600 | 48,600 | - | 0.00% |
| 82 | 114 Paraeducators' Salaries | 24,930 | 22,652 | 24,930 | 24,930 | - | 0.00% |
| 83 | 220 FICA | 5,212 | 4,485 | 5,625 | 5,625 | - | 0.00% |
| 84 | 231 Employee Retirement | 3,373 | 3,128 | 3,179 | 3,179 | - | 0.00% |
| 85 | 232 Teacher Retirement | 8,484 | 5,442 | 9,346 | 9,346 | - | 0.00% |
| 86 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 87 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 88 | 330 Contracted Services | 3,100 | 12,691 | 16,016 | 15,376 | (640) | -4.00% |
| 89 | 610 Supplies | 600 | - | 750 | 750 | - | 0.00% |
| 90 | | | | | | | |
| 91 | Total 1215 Extended School Year | 88,899 | 84,380 | 108,446 | 107,806 | (640) | -0.59% |
| 92 | | | | | | | |
| 93 | 1260 Bilingual | | | | | | |
| 94 | 112 Teacher's Salary | 56,969 | 54,250 | 67,148 | 55,985 | (11,163) | -16.62% |
| 95 | 123 Activities Salaries | - | - | - | - | - | 0.00% |
| 96 | 211 Health Insurance | 7,749 | 6,461 | 9,247 | 8,772 | (475) | -5.14% |
| 97 | 212 Dental Insurance | 425 | 354 | 446 | 388 | (58) | -13.00% |
| 98 | 213 Life Insurance | 90 | 90 | 90 | 90 | - | 0.00% |
| 99 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 100 | 220 FICA | 4,359 | 4,063 | 5,137 | 4,283 | (854) | -16.62% |
| 101 | 232 Teacher Retirement | 11,189 | 10,655 | 12,913 | 10,766 | (2,147) | -16.63% |
| 102 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 103 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 104 | 330 Contracted Services | - | - | 5,000 | 5,000 | - | 0.00% |
| 105 | 585 Mileage Reimbursements | - | - | - | - | - | 0.00% |
| 106 | 610 Supplies | 100 | - | 100 | 100 | - | 0.00% |
| 107 | 640 Books & Printed Material | 400 | - | 400 | 400 | - | 0.00% |
| 108 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 109 | 650 Software | - | - | - | - | - | 0.00% |
| 110 | | | | | | | |
| 111 | Total 1260 Bilingual | 81,281 | 75,874 | 100,481 | 85,784 | (14,697) | -14.63% |

Inter-Lakes School District
Master Budget 2026/2027

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 112 | | | | | | | |
| 113 | 1290 Special Ed. Assigned Coach | | | | | | |
| 114 | 112 Coaches Salaries | - | - | - | - | - | 0.00% |
| 115 | 114 Paraeducators' Salaries | 6,888 | 1,417 | 6,888 | 6,888 | - | 0.00% |
| 116 | 220 FICA | 527 | 108 | 527 | 527 | - | 0.00% |
| 117 | 231 Employee Retirement | 932 | 192 | 878 | 878 | - | 0.00% |
| 118 | 232 Teacher Retirement | - | - | - | - | - | 0.00% |
| 119 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 120 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 121 | | | | | | | |
| 122 | Total 1290 Special Ed. Assigned Coach | 8,347 | 1,717 | 8,293 | 8,293 | - | 0.00% |
| 123 | | | | | | | |
| 124 | 1300 Vocational Education | | | | | | |
| 125 | 561 Tuition | 115,000 | 216,599 | 185,000 | 225,000 | 40,000 | 21.62% |
| 126 | | | | | | | |
| 127 | Total 1300 Vocational Education | 115,000 | 216,599 | 185,000 | 225,000 | 40,000 | 21.62% |
| 128 | | | | | | | |
| 129 | 1410 Co-Curricular Activities | | | | | | |
| 130 | 123 Activities Salaries | 136,691 | 130,977 | 140,655 | 152,774 | 12,119 | 8.62% |
| 131 | 220 FICA | 10,457 | 10,331 | 10,761 | 11,687 | 926 | 8.61% |
| 132 | 231 Employee Retirement | - | 1,069 | - | - | - | 0.00% |
| 133 | 232 Teacher Retirement | 26,846 | 21,288 | 27,048 | 29,379 | 2,331 | 8.62% |
| 134 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 135 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 136 | 330 Contracted Services | 23,783 | 16,939 | 16,932 | 16,382 | (550) | -3.25% |
| 137 | 430 Repairs & Maintenance Services | 700 | - | 700 | 700 | - | 0.00% |
| 138 | 550 Printing | - | - | - | - | - | 0.00% |
| 139 | 585 Mileage Reimbursements | 2,400 | 890 | 2,400 | 1,900 | (500) | -20.83% |
| 140 | 610 Supplies | 7,500 | 3,311 | 7,840 | 10,490 | 2,650 | 33.80% |
| 141 | 640 Books & Printed Material | 600 | - | 600 | 600 | - | 0.00% |
| 142 | 650 Software | - | - | - | - | - | 0.00% |
| 143 | 731 Added Equipment | 834 | - | 5,334 | 4,334 | (1,000) | -18.75% |
| 144 | 735 Replacement Equipment | 300 | - | - | - | - | 0.00% |
| 145 | 810 Dues & Fees | 15,749 | 6,528 | 16,349 | 15,200 | (1,149) | -7.03% |
| 146 | | | | | | | |
| 147 | Total 1410 Co-Curricular Activities | 225,860 | 191,334 | 228,619 | 243,446 | 14,827 | 6.49% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|----------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 148 | | | | | | | |
| 149 | 1420 Athletics | | | | | | |
| 150 | 111 Athletic Director Salary | 101,224 | 102,576 | 105,273 | 111,674 | 6,401 | 6.08% |
| 151 | 112 Athletic Director Salary | - | 1,288 | - | - | - | 0.00% |
| 152 | 121 Substitutes' Salaries | - | 1,363 | - | - | - | 0.00% |
| 153 | 122 Officials | - | 3,680 | - | - | - | 0.00% |
| 154 | 123 Coaching Salaries | 182,418 | 176,297 | 180,103 | 187,420 | 7,317 | 4.06% |
| 155 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 156 | 211 Health Insurance | 22,965 | 22,965 | 26,671 | 29,557 | 2,886 | 10.82% |
| 157 | 212 Dental Insurance | 1,107 | 1,107 | 1,162 | 1,213 | 51 | 4.39% |
| 158 | 213 Life Insurance | 1,090 | 1,090 | 1,090 | 2,090 | 1,000 | 91.74% |
| 159 | 214 Disability Insurance | 410 | 469 | 430 | 484 | 54 | 12.56% |
| 160 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 161 | 220 FICA | 21,775 | 21,560 | 21,908 | 23,034 | 1,126 | 5.14% |
| 162 | 231 Employee Retirement | 13,831 | 15,845 | 13,550 | 14,493 | 943 | 6.96% |
| 163 | 232 Teacher Retirement | 35,826 | 12,189 | 34,634 | 36,041 | 1,407 | 4.06% |
| 164 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 165 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 166 | 330 Contracted Services | 137,340 | 134,591 | 152,380 | 162,240 | 9,860 | 6.47% |
| 167 | 581 Conference and Travel | 2,250 | 1,722 | 2,250 | 3,000 | 750 | 33.33% |
| 168 | 585 Mileage Reimbursements | 1,900 | 1,772 | 1,900 | 1,900 | - | 0.00% |
| 169 | 610 Supplies | 25,200 | 13,845 | 21,500 | 25,000 | 3,500 | 16.28% |
| 170 | 640 Books & Printed Material | - | - | - | - | - | 0.00% |
| 171 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 172 | 735 Replacement Equipment | 36,500 | 34,217 | 36,360 | 29,360 | (7,000) | -19.25% |
| 173 | 810 Dues & Fees | 18,422 | 11,217 | 20,555 | 24,855 | 4,300 | 20.92% |
| 174 | | | | | | | |
| 175 | Total 1420 Athletics | 602,258 | 557,792 | 619,766 | 652,361 | 32,595 | 5.26% |
| 176 | | | | | | | |
| 177 | 1430 Summer School | | | | | | |
| 178 | 112 Teachers' Salaries | 40,080 | 29,381 | 32,700 | 34,460 | 1,760 | 5.38% |
| 179 | 114 Paraeducators' Salaries | 6,165 | 1,669 | 5,625 | 6,325 | 700 | 12.44% |
| 180 | 220 FICA | 3,538 | 2,375 | 2,932 | 3,120 | 188 | 6.41% |
| 181 | 231 Employee Retirement | 834 | 226 | 717 | 807 | 90 | 12.55% |
| 182 | 232 Teacher Retirement | 7,872 | 4,722 | 6,288 | 6,627 | 339 | 5.39% |
| 183 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 184 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 185 | 610 Supplies | 1,000 | 371 | 1,000 | 1,825 | 825 | 82.50% |
| 186 | | | | | | | |
| 187 | Total 1430 Summer School | 59,489 | 38,743 | 49,262 | 53,164 | 3,902 | 7.92% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 188 | | | | | | | |
| 189 | 2110 Attendance | | | | | | |
| 190 | Attendance | 1 | - | 1 | 1 | - | 0.00% |
| 191 | | | | | | | |
| 192 | Total 2110 Attendance | 1 | - | 1 | 1 | - | 0.00% |
| 193 | | | | | | | |
| 194 | 2120 Guidance Services | | | | | | |
| 195 | 111 Director's Salary | 101,507 | 95,000 | 98,800 | 102,752 | 3,952 | 4.00% |
| 196 | 112 Counselors' Salaries | 492,327 | 489,064 | 505,105 | 510,688 | 5,583 | 1.11% |
| 197 | 123 Temp/Part Time Salary | 7,680 | 24,536 | 7,680 | 7,680 | - | 0.00% |
| 198 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 199 | 211 Health Insurance | 135,601 | 142,760 | 169,951 | 183,135 | 13,184 | 7.76% |
| 200 | 212 Dental Insurance | 8,515 | 7,045 | 7,490 | 7,819 | 329 | 4.39% |
| 201 | 213 Life Insurance | 1,630 | 525 | 1,630 | 2,630 | 1,000 | 61.35% |
| 202 | 214 Long Term Disability Insurance | 431 | 403 | 420 | 473 | 53 | 12.62% |
| 203 | 215 Health Reimbursement Account | - | - | - | 1,500 | 1,500 | 0.00% |
| 204 | 220 FICA | 46,977 | 44,790 | 47,533 | 48,404 | 871 | 1.83% |
| 205 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 206 | 232 Teacher Retirement | 111,989 | 107,369 | 109,309 | 111,335 | 2,026 | 1.85% |
| 207 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 208 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 209 | 330 Contracted Services | 194,741 | 165,176 | 229,820 | 232,606 | 2,786 | 1.21% |
| 210 | 581 Conferences/Travel | 3,000 | 4,320 | 4,320 | 4,320 | - | 0.00% |
| 211 | 585 Mileage Reimbursements | 500 | 150 | 500 | 500 | - | 0.00% |
| 212 | 610 Supplies | 7,800 | 3,044 | 7,100 | 8,300 | 1,200 | 16.90% |
| 213 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 214 | 640 Books & Printed Material | 1,650 | 158 | 1,650 | 1,450 | (200) | -12.12% |
| 215 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 216 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 217 | 735 Replacement Equipment | 500 | - | 500 | 500 | - | 0.00% |
| 218 | 810 Dues & Fees | 400 | 179 | 400 | 400 | - | 0.00% |
| 219 | | | | | | | |
| 220 | Total 2120 Guidance Services | 1,115,248 | 1,084,520 | 1,192,208 | 1,224,492 | 32,284 | 2.71% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 221 | | | | | | | |
| 222 | 2129 Guidance Registrar | | | | | | |
| 223 | 115 Registrar's Salary | 50,516 | 51,146 | 52,544 | 54,643 | 2,099 | 3.99% |
| 224 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 225 | 211 Health Insurance | 12,550 | 12,550 | 14,576 | 16,153 | 1,577 | 10.82% |
| 226 | 212 Dental Insurance | 515 | 515 | 541 | 564 | 23 | 4.25% |
| 227 | 213 Life Insurance | 18 | 18 | 18 | 18 | - | 0.00% |
| 228 | 220 FICA | 3,864 | 3,847 | 4,020 | 4,180 | 160 | 3.98% |
| 229 | 231 Employee Retirement | 6,834 | 6,903 | 6,700 | 6,967 | 267 | 3.99% |
| 230 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 231 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 232 | 581 Conferences/Travel | 800 | - | 800 | 800 | - | 0.00% |
| 233 | | | | | | | |
| 234 | Total 2129 Guidance Secretarial | 75,097 | 74,980 | 79,199 | 83,325 | 4,126 | 5.21% |
| 235 | | | | | | | |
| 236 | 2130 Health Services | | | | | | |
| 237 | 112 Nurses' Salaries | 170,396 | 155,035 | 162,584 | 259,193 | 96,609 | 59.42% |
| 238 | 114 Paraeducators' Salaries | 68,177 | 70,786 | 71,983 | - | (71,983) | -100.00% |
| 239 | 211 Health Insurance | 34,606 | 54,199 | 72,710 | 79,018 | 6,308 | 8.68% |
| 240 | 212 Dental Insurance | 2,581 | 3,844 | 4,014 | 5,005 | 991 | 24.69% |
| 241 | 213 Life Insurance | 216 | 201 | 216 | 270 | 54 | 25.00% |
| 242 | 216 ILSSA Flex Med | - | - | - | - | - | 0.00% |
| 243 | 220 FICA | 18,405 | 16,820 | 18,097 | 19,980 | 1,883 | 10.41% |
| 244 | 231 Employee Retirement | 9,225 | 9,570 | 9,178 | - | (9,178) | -100.00% |
| 245 | 232 Teacher Retirement | 33,466 | 30,449 | 31,264 | 49,842 | 18,578 | 59.42% |
| 246 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 247 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 248 | 330 Contracted Services | 1,150 | - | 1,150 | 1,150 | - | 0.00% |
| 249 | 430 Repairs & Maintenance Services | 150 | - | 150 | 150 | - | 0.00% |
| 250 | 585 Mileage Reimbursements | 358 | - | 358 | 375 | 17 | 4.75% |
| 251 | 610 Supplies | 8,340 | 7,318 | 8,340 | 9,100 | 760 | 9.11% |
| 252 | 640 Books & Printed Material | 100 | 98 | 100 | 100 | - | 0.00% |
| 253 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 254 | 735 Replacement Equipment | 1,500 | 350 | 1,500 | 1,500 | - | 0.00% |
| 255 | 810 Dues & Fees | 300 | 150 | 300 | 300 | - | 0.00% |
| 256 | | | | | | | |
| 257 | Total 2130 Health Services | 348,970 | 348,819 | 381,944 | 425,983 | 44,039 | 11.53% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 258 | | | | | | | |
| 259 | 2140 Psychological Services | | | | | | |
| 260 | 112 Teachers' Salaries | 86,087 | 86,087 | 89,100 | 89,100 | - | 0.00% |
| 261 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 262 | 211 Health Insurance | 14,459 | 14,459 | 18,446 | 22,261 | 3,815 | 20.68% |
| 263 | 212 Dental Insurance | 1,152 | 1,152 | 1,209 | 1,262 | 53 | 4.38% |
| 264 | 213 Life Insurance | 180 | 180 | 180 | 180 | - | 0.00% |
| 265 | 215 Self Insurance | 1,500 | 1,986 | 1,500 | 1,500 | - | 0.00% |
| 266 | 220 FICA | 6,586 | 6,461 | 6,816 | 6,816 | - | 0.00% |
| 267 | 232 Teacher Retirement | 16,907 | 17,355 | 17,134 | 17,134 | - | 0.00% |
| 268 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 269 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 270 | 330 Contracted Services | - | 5,720 | - | - | - | 0.00% |
| 271 | 585 Mileage Reimbursements | 600 | 619 | 600 | 600 | - | 0.00% |
| 272 | 610 Supplies | 3,500 | 3,358 | 3,500 | 3,500 | - | 0.00% |
| 273 | 650 Software | - | - | - | - | - | 0.00% |
| 274 | | | | | | | |
| 275 | Total 2140 Psychological Services | 130,971 | 137,376 | 138,485 | 142,353 | 3,868 | 2.79% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 276 | | | | | | | |
| 277 | 2150 Speech Services | | | | | | |
| 278 | 112 Teachers' Salaries | 325,705 | 241,444 | 336,367 | 336,367 | - | 0.00% |
| 279 | 114 Paraeducators' Salaries | 42,190 | 42,117 | 44,317 | 46,398 | 2,081 | 4.70% |
| 280 | 211 Health Insurance | 106,839 | 78,212 | 129,508 | 162,899 | 33,391 | 25.78% |
| 281 | 212 Dental Insurance | 6,838 | 5,066 | 7,180 | 7,496 | 316 | 4.40% |
| 282 | 213 Life Insurance | 396 | 288 | 378 | 378 | - | 0.00% |
| 283 | 215 Health Reimbursement Account | 1,800 | 1,794 | 1,200 | 600 | (600) | -50.00% |
| 284 | 220 FICA | 28,144 | 20,560 | 29,122 | 29,281 | 159 | 0.55% |
| 285 | 231 Employee Retirement | 5,708 | 5,699 | 5,650 | 5,916 | 266 | 4.71% |
| 286 | 232 Teacher Retirement | 63,968 | 47,420 | 64,683 | 64,683 | - | 0.00% |
| 287 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 288 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 289 | 330 Contracted Services | 10,000 | 191,072 | 10,000 | 10,000 | - | 0.00% |
| 290 | 430 Repairs & Maintenance Services | - | - | - | - | - | 0.00% |
| 291 | 585 Mileage Reimbursements | 500 | 493 | 500 | 500 | - | 0.00% |
| 292 | 610 Supplies | 2,180 | 130 | 3,000 | 3,000 | - | 0.00% |
| 293 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 294 | 640 Books & Printed Material | 100 | - | 100 | 100 | - | 0.00% |
| 295 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 296 | 650 Software | - | - | - | - | - | 0.00% |
| 297 | 731 Added Equipment | 500 | - | 500 | 500 | - | 0.00% |
| 298 | 734 New Computer Equipment | - | - | - | - | - | 0.00% |
| 299 | 735 Replacement Equipment | 500 | - | 500 | 500 | - | 0.00% |
| 300 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 301 | | | | | | | |
| 302 | Total 2150 Speech Services | 595,368 | 634,294 | 633,005 | 668,618 | 35,613 | 5.63% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 303 | | | | | | | |
| 304 | 2160 Occupational & Physical Therapy Services | | | | | | |
| 305 | 112 OTR Salary | 117,166 | 94,210 | 100,435 | 100,435 | - | 0.00% |
| 306 | 114 COTA Salary | - | - | - | - | - | 0.00% |
| 307 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 308 | 211 Health Insurance | 25,010 | 10,421 | 14,956 | 18,050 | 3,094 | 20.69% |
| 309 | 212 Dental Insurance | 2,038 | 708 | 836 | 873 | 37 | 4.43% |
| 310 | 213 Life Insurance | 180 | 165 | 135 | 135 | - | 0.00% |
| 311 | 215 Health Reimbursement Account | 600 | - | 900 | 900 | - | 0.00% |
| 312 | 220 FICA | 8,963 | 7,201 | 7,683 | 7,683 | - | 0.00% |
| 313 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 314 | 232 Teacher Retirement | 23,011 | 18,503 | 19,314 | 19,314 | - | 0.00% |
| 315 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 316 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 317 | 310 Consulting Services | - | - | - | - | - | 0.00% |
| 318 | 330 Contracted Services | 55,205 | 72,489 | 90,000 | 90,000 | - | 0.00% |
| 319 | 581 Conference and Travel | - | - | - | - | - | 0.00% |
| 320 | 582 Non-Bargaining Prof. Development | - | - | - | - | - | 0.00% |
| 321 | 585 Mileage Reimbursements | - | - | - | - | - | 0.00% |
| 322 | 610 Supplies | 2,548 | 93 | 4,098 | 4,098 | - | 0.00% |
| 323 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 324 | 640 Books & Printed Material | - | - | - | - | - | 0.00% |
| 325 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 326 | 735 Replacement Equipment | 350 | - | - | - | - | 0.00% |
| 327 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 328 | | | | | | | |
| 329 | Total 2160 OT & PT Services | 235,071 | 203,789 | 238,357 | 241,488 | 3,131 | 1.31% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 330 | | | | | | | |
| 331 | 2210 Technology Services | | | | | | |
| 332 | 111 Technology Director | 110,679 | 113,679 | 115,106 | 119,710 | 4,604 | 4.00% |
| 333 | 112 Technology Technicians' Salaries | 170,982 | 180,284 | 197,600 | 205,504 | 7,904 | 4.00% |
| 334 | 115 Clerical/Office Support | 19,091 | 20,057 | 19,853 | 22,476 | 2,623 | 13.21% |
| 335 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 336 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 337 | 130 Overtime | - | - | - | - | - | 0.00% |
| 338 | 211 Health Insurance | 79,482 | 75,101 | 92,309 | 113,604 | 21,295 | 23.07% |
| 339 | 212 Dental Insurance | 3,299 | 3,084 | 3,464 | 4,498 | 1,034 | 29.85% |
| 340 | 213 Life Insurance | 1,150 | 1,144 | 1,150 | 2,150 | 1,000 | 86.96% |
| 341 | 214 Long Term Disability Insurance | 448 | 500 | 470 | 529 | 59 | 12.55% |
| 342 | 220 FICA | 23,084 | 23,742 | 25,517 | 26,751 | 1,234 | 4.84% |
| 343 | 231 Employee Retirement | 40,827 | 42,613 | 42,529 | 44,585 | 2,056 | 4.83% |
| 344 | 232 Teacher Retirement | - | - | - | - | - | 0.00% |
| 345 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 346 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 347 | 290 Course Reimbursement | - | - | - | - | - | 0.00% |
| 348 | 330 Contracted Services | 35,000 | 29,918 | 48,900 | 47,300 | (1,600) | -3.27% |
| 349 | 331 Contracted Services - Copiers | 50,000 | 36,247 | 45,000 | 45,000 | - | 0.00% |
| 350 | 430 Repairs & Maintenance Services | 8,000 | 1,098 | 8,000 | 8,000 | - | 0.00% |
| 351 | 442 Equipment Rental | 41,500 | 38,668 | 41,200 | 42,000 | 800 | 1.94% |
| 352 | 532 Data Communications | 41,300 | 40,304 | 48,700 | 49,500 | 800 | 1.64% |
| 353 | 581 Conferences/Travel/Prof. Development | 5,000 | 2,792 | 5,000 | 5,500 | 500 | 10.00% |
| 354 | 585 Mileage Reimbursements | 1,500 | 2,434 | 1,500 | 2,000 | 500 | 33.33% |
| 355 | 610 Supplies | 12,500 | 7,608 | 12,000 | 12,000 | - | 0.00% |
| 356 | 644 Electronic Information Access | 200,678 | 219,058 | 191,758 | 191,758 | - | 0.00% |
| 357 | 650 Non-Capital Software | - | - | - | - | - | 0.00% |
| 358 | 731 Added Equipment | - | 8,312 | - | - | - | 0.00% |
| 359 | 734 Technology Leases | 236,200 | 192,435 | 219,200 | 197,250 | (21,950) | -10.01% |
| 360 | 735 Replacement Equipment | 48,400 | 93,281 | 77,600 | 93,300 | 15,700 | 20.23% |
| 361 | 738 Replacement Computers | - | - | - | - | - | 0.00% |
| 362 | 750 Capital Software | - | - | - | - | - | 0.00% |
| 363 | 810 Dues & Fees | 565 | 350 | 565 | 625 | 60 | 10.62% |
| 364 | | | | | | | |
| 365 | Total 2210 Technology Services | 1,129,685 | 1,132,709 | 1,197,421 | 1,234,040 | 36,619 | 3.06% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--|--------------------|---------------------|--------------------|-----------------------|--|---|
| 366 | | | | | | | |
| 367 | 2212 Instructional & Curriculum Development | | | | | | |
| 368 | 111 Coordinator's Salary | 115,267 | 118,267 | 119,877 | 124,673 | 4,796 | 4.00% |
| 369 | 112 Staff Salaries | 28,000 | 45,673 | 28,000 | 28,000 | - | 0.00% |
| 370 | 114 Paraeducators' Salaries | 27,000 | 29,334 | 27,000 | 27,000 | - | 0.00% |
| 371 | 115 Secretary's Salary | 19,091 | 20,300 | 19,853 | 22,475 | 2,622 | 13.21% |
| 372 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 373 | 211 Health Insurance | 11,333 | 11,338 | 12,607 | 13,971 | 1,364 | 10.82% |
| 374 | 212 Dental Insurance | 172 | 172 | 180 | 188 | 8 | 4.44% |
| 375 | 213 Life Insurance | 1,096 | 1,108 | 1,096 | 2,096 | 1,000 | 91.24% |
| 376 | 214 Long Term Disability Insurance | 457 | 500 | 490 | 551 | 61 | 12.45% |
| 377 | 220 FICA | 15,033 | 16,905 | 15,491 | 16,275 | 784 | 5.06% |
| 378 | 231 Employee Retirement | 6,237 | 6,856 | 5,974 | 6,309 | 335 | 5.61% |
| 379 | 232 Teacher Retirement | 28,334 | 30,919 | 28,629 | 29,743 | 1,114 | 3.89% |
| 380 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 381 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 382 | 290 Course Reimbursement | 48,750 | 34,297 | 48,750 | 48,750 | - | 0.00% |
| 383 | 291 ILSSA Course Reimbursement | 15,000 | 12,030 | 15,000 | 15,000 | - | 0.00% |
| 384 | 322 Professional Services for Program Improvements | - | - | - | - | - | 0.00% |
| 385 | 330 Contracted Services | 20,000 | 49,280 | 20,000 | 66,000 | 46,000 | 230.00% |
| 386 | 331 In-Service | 5,000 | 63,820 | 5,000 | 61,120 | 56,120 | 1122.40% |
| 387 | 581 Conferences/Travel | 2,250 | 3,942 | 2,250 | 3,000 | 750 | 33.33% |
| 388 | 583 Professional Development ILEA | 51,250 | 21,814 | 51,250 | 51,250 | - | 0.00% |
| 389 | 584 Professional Development ILSSA | 19,500 | 3,061 | 19,500 | 19,500 | - | 0.00% |
| 390 | 585 Mileage Reimbursements | 2,000 | 2,213 | 2,000 | 2,000 | - | 0.00% |
| 391 | 586 Mileage Reimbursements ILSSA | - | 244 | - | - | - | 0.00% |
| 392 | 587 Mileage Reimbursements ILEA | - | 4,033 | - | - | - | 0.00% |
| 393 | 610 Supplies | 20,000 | 11,246 | 20,000 | 21,000 | 1,000 | 5.00% |
| 394 | 611 AV Supplies | - | - | - | - | - | 0.00% |
| 395 | 640 Books & Printed Material | 10,000 | 3,550 | 10,000 | 55,400 | 45,400 | 454.00% |
| 396 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 397 | 650 Software | - | - | - | - | - | 0.00% |
| 398 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 399 | 735 Replacement Equipment | - | - | - | - | - | 0.00% |
| 400 | 810 Dues & Fees | 125 | 50 | 125 | 125 | - | 0.00% |
| 401 | | | | | | | |
| 402 | Total 2212 Instructional & Curriculum Development | 445,895 | 490,953 | 453,072 | 614,426 | 161,354 | 35.61% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 403 | | | | | | | |
| 404 | 2222 School Library Services | | | | | | |
| 405 | 112 Library Salaries | 170,027 | 170,027 | 175,227 | 177,117 | 1,890 | 1.08% |
| 406 | 114 Paraeducators' Salaries | 83,952 | 77,254 | 79,862 | 56,372 | (23,490) | -29.41% |
| 407 | 211 Health Insurance | 70,999 | 55,778 | 68,962 | 106,364 | 37,402 | 54.24% |
| 408 | 212 Dental Insurance | 3,277 | 2,762 | 3,941 | 4,972 | 1,031 | 26.16% |
| 409 | 213 Life Insurance | 234 | 213 | 234 | 216 | (18) | -7.69% |
| 410 | 215 Health Reimbursement Account | - | - | - | - | - | 0.00% |
| 411 | 216 ILSSA Flex Med | - | - | - | - | - | 0.00% |
| 412 | 220 FICA | 19,613 | 18,681 | 20,363 | 21,040 | 677 | 3.32% |
| 413 | 231 Employee Retirement | 9,688 | 10,356 | 10,183 | 7,188 | (2,995) | -29.41% |
| 414 | 232 Teachers Retirement | 33,394 | 33,393 | 33,695 | 34,060 | 365 | 1.08% |
| 415 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 416 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 417 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 418 | 430 Contracted Repairs | 500 | - | 500 | 500 | - | 0.00% |
| 419 | 585 Mileage Reimbursements | - | - | - | - | - | 0.00% |
| 420 | 610 Supplies | 3,350 | 3,090 | 3,750 | 3,750 | - | 0.00% |
| 421 | 611 AV Supplies | 1,950 | 352 | 1,950 | 1,950 | - | 0.00% |
| 422 | 640 Books & Printed Material | 17,100 | 13,862 | 17,923 | 18,143 | 220 | 1.23% |
| 423 | 644 Electronic Information Access | - | - | - | - | - | 0.00% |
| 424 | 731 Added Equipment | - | - | 1,500 | - | (1,500) | -100.00% |
| 425 | 734 New Computer Equipment | - | - | - | - | - | 0.00% |
| 426 | 735 Replacement Equipment | 1,000 | - | 1,000 | 1,000 | - | 0.00% |
| 427 | 810 Dues & Fees | 765 | 215 | 770 | 775 | 5 | 0.65% |
| 428 | | | | | | | |
| 429 | Total 2222 School Library Services | 415,849 | 385,983 | 419,860 | 433,447 | 13,587 | 3.24% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 430 | | | | | | | |
| 431 | 2310 School Board Services | | | | | | |
| 432 | 118 Treasurer's Salaries | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 433 | 119 School Board Salaries | 10,800 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 434 | 122/123 Clerk/District Officers Salary | 300 | 139 | 300 | 300 | - | 0.00% |
| 435 | 220 FICA | 964 | 952 | 964 | 964 | - | 0.00% |
| 436 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 437 | 260 Workers Compensation | - | - | - | - | - | 0.00% |
| 438 | 313 Staff Management Services | - | - | - | - | - | 0.00% |
| 439 | 321 Professional Service for Instruction | 5,000 | - | 5,000 | 5,000 | - | 0.00% |
| 440 | 330 Contracted Services | 5,000 | 39,479 | 5,000 | 5,000 | - | 0.00% |
| 441 | 2317.320 Audit | 31,750 | 10,350 | 28,500 | 32,900 | 4,400 | 15.44% |
| 442 | 2318.318 Legal | 32,000 | 92,441 | 32,000 | 32,000 | - | 0.00% |
| 443 | 331 District Meeting | 1,500 | - | 1,500 | 1,500 | - | 0.00% |
| 444 | 319 Negotiations | - | - | - | - | - | 0.00% |
| 445 | 520 Insurance | 67,907 | 67,907 | 74,381 | 93,438 | 19,057 | 25.62% |
| 446 | 521 Student Accident Insurance | - | - | - | - | - | 0.00% |
| 447 | 540 Advertising | 7,000 | 11,987 | 7,000 | 12,000 | 5,000 | 71.43% |
| 448 | 550 Printing | 1,000 | 3,258 | 1,000 | 3,500 | 2,500 | 250.00% |
| 449 | 581 Conferences/Travel | 500 | 219 | 500 | 500 | - | 0.00% |
| 450 | 610 Supplies | 13,000 | 21,652 | 13,000 | 18,000 | 5,000 | 38.46% |
| 451 | 644 Electronic Information Access | - | 4,320 | - | 7,718 | 7,718 | 0.00% |
| 452 | 810 Dues & Fees | 12,941 | 16,881 | 16,941 | 17,188 | 247 | 1.46% |
| 453 | | | | | | | |
| 454 | Total 2310 School Board Services | 191,162 | 281,883 | 198,386 | 242,308 | 43,922 | 22.14% |
| 455 | | | | | | | |
| 456 | 2320 Office of the Superintendent - SAU Services | | | | | | |
| 457 | 330 Contracted Services | 1,204,914 | 1,204,914 | 1,238,357 | 1,228,696 | (9,661) | -0.78% |
| 458 | | | | | | | |
| 459 | Total 2320 Superintendent SAU Services | 1,204,914 | 1,204,914 | 1,238,357 | 1,228,696 | (9,661) | -0.78% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 460 | | | | | | | |
| 461 | 2410 Office of the Principal | | | | | | |
| 462 | 111 Principals' Salaries | 342,279 | 356,257 | 368,335 | 385,959 | 17,624 | 4.78% |
| 463 | 112 Assistant Principals' Salaries | 284,673 | 288,673 | 298,139 | 308,916 | 10,777 | 3.61% |
| 464 | 121 Substitutes' Salaries | 1,500 | - | 3,000 | 3,000 | - | 0.00% |
| 465 | 123 Temp/Part Time Salary | 6,000 | 6,450 | 6,000 | 6,000 | - | 0.00% |
| 466 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 467 | 211 Health Insurance | 159,524 | 158,437 | 184,030 | 206,872 | 22,842 | 12.41% |
| 468 | 212 Dental Insurance | 9,336 | 9,335 | 9,803 | 11,118 | 1,315 | 13.41% |
| 469 | 213 Life Insurance | 6,569 | 5,540 | 6,540 | 12,540 | 6,000 | 91.74% |
| 470 | 214 Long Term Disability Insurance | 2,537 | 2,514 | 2,704 | 3,098 | 394 | 14.57% |
| 471 | 220 FICA | 51,588 | 47,919 | 52,134 | 54,767 | 2,633 | 5.05% |
| 472 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 473 | 232 Teachers Retirement | 125,786 | 128,432 | 131,049 | 137,663 | 6,614 | 5.05% |
| 474 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 475 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 476 | 330 Contracted Services | 179,900 | 224,070 | 179,900 | 222,650 | 42,750 | 23.76% |
| 477 | 430 Contracted Repairs | 500 | - | 1,300 | 1,300 | - | 0.00% |
| 478 | 442 Equipment Rental | 2,288 | 1,686 | 2,288 | 2,288 | - | 0.00% |
| 479 | 534 Postage | 6,525 | 5,704 | 6,525 | 7,025 | 500 | 7.66% |
| 480 | 550 Printing | 12,100 | 1,365 | 12,100 | 12,100 | - | 0.00% |
| 481 | 581 Conferences/Travel | 13,773 | 6,865 | 13,773 | 18,000 | 4,227 | 30.69% |
| 482 | 585 Mileage Reimbursements | 3,211 | 1,842 | 3,211 | 3,400 | 189 | 5.89% |
| 483 | 610 Supplies | 14,300 | 7,314 | 14,480 | 14,065 | (415) | -2.87% |
| 484 | 611 AV Supplies | 200 | - | - | - | - | 0.00% |
| 485 | 640 Books & Printed Material | 850 | 91 | 650 | 650 | - | 0.00% |
| 486 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 487 | 735 Replacement Equipment | 1,000 | - | 1,000 | 1,000 | - | 0.00% |
| 488 | 810 Dues & Fees | 11,949 | 6,503 | 11,817 | 11,817 | - | 0.00% |
| 489 | | | | | | | |
| 490 | Total 2410 Office of the Principal | 1,236,388 | 1,258,995 | 1,308,778 | 1,424,228 | 115,450 | 8.82% |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|-------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 491 | | | | | | | |
| 492 | 2412 Principal Support | | | | | | |
| 493 | 115 Secretaries Salaries | 346,690 | 360,939 | 355,473 | 389,411 | 33,938 | 9.55% |
| 494 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 495 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 496 | 211 Health Insurance | 117,770 | 122,838 | 151,399 | 193,088 | 41,689 | 27.54% |
| 497 | 212 Dental Insurance | 5,294 | 7,273 | 7,871 | 8,171 | 300 | 3.81% |
| 498 | 213 Life Insurance | 144 | 143 | 144 | 144 | - | 0.00% |
| 499 | 215 Health Reimbursement Account | 1,500 | 0 | 1,500 | 1,500 | - | 0.00% |
| 500 | 220 FICA | 30,448 | 26,867 | 27,787 | 31,105 | 3,318 | 11.94% |
| 501 | 231 Employee Retirement | 47,242 | 48,618 | 45,322 | 49,650 | 4,328 | 9.55% |
| 502 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 503 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 504 | 331 Other Contracted Services | - | - | - | - | - | 0.00% |
| 505 | 581 Conferences/Travel | 3,400 | - | 3,550 | 3,550 | - | 0.00% |
| 506 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 507 | | | | | | | |
| 508 | Total 2412 Principal Support | 552,488 | 566,677 | 593,046 | 676,619 | 83,573 | 14.09% |
| 509 | | | | | | | |
| 510 | 2590 Auditorium | | | | | | |
| 511 | 111 Director's Salary | - | - | - | - | - | 0.00% |
| 512 | 123 Technician's Salary | 5,500 | 10,238 | 6,000 | 6,893 | 893 | 14.88% |
| 513 | 220 FICA | 421 | 783 | 459 | 527 | 68 | 14.81% |
| 514 | 231 Employee Retirement | - | - | - | - | - | 0.00% |
| 515 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 516 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 517 | 330 Contracted Services | - | - | - | - | - | 0.00% |
| 518 | 610 Supplies | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 519 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 520 | 735 Replacement Equipment | 5,000 | 11,960 | 5,000 | 5,000 | - | 0.00% |
| 521 | | | | | | | |
| 522 | Total 2590 Auditorium | 13,921 | 25,980 | 14,459 | 15,420 | 961 | 6.65% |
| 523 | | | | | | | |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|--------------------------------------|--------------------|---------------------|--------------------|-----------------------|--|---|
| 524 | 2610 Operation of Plant | | | | | | |
| 525 | 111 Facilities Director | 115,267 | 118,267 | 119,877 | 124,674 | 4,797 | 4.00% |
| 526 | 115 Clerical/Office Support | 19,091 | 20,057 | 19,853 | 20,647 | 794 | 4.00% |
| 527 | 116 Custodian Salaries | 612,585 | 435,208 | 560,036 | 662,424 | 102,388 | 18.28% |
| 528 | 117 Maintenance Salaries | 157,508 | 157,842 | 163,805 | 170,357 | 6,552 | 4.00% |
| 529 | 121 Summer/Substitutes | - | 15,225 | - | - | - | 0.00% |
| 530 | 123 Temp/Part Time Salary | - | - | - | - | - | 0.00% |
| 531 | 124 Salary Pool | - | - | - | - | - | 0.00% |
| 532 | 130 Overtime | 60,000 | 64,798 | 65,000 | 65,000 | - | 0.00% |
| 533 | 211 Health Insurance | 366,045 | 289,405 | 424,564 | 537,652 | 113,088 | 26.64% |
| 534 | 212 Dental Insurance | 16,481 | 15,717 | 20,626 | 23,713 | 3,087 | 14.97% |
| 535 | 213 Life Insurance | 1,384 | 1,308 | 1,348 | 2,384 | 1,036 | 76.85% |
| 536 | 214 Long Term Disability Insurance | 457 | 500 | 490 | 552 | 62 | 12.65% |
| 537 | 215 Health Reimbursement Account | 1,500 | 1,500 | 3,000 | 3,000 | - | 0.00% |
| 538 | 220 FICA | 73,855 | 63,703 | 75,309 | 84,602 | 9,293 | 12.34% |
| 539 | 231 Employee Retirement | 130,625 | 107,627 | 118,522 | 133,251 | 14,729 | 12.43% |
| 540 | 232 Teacher Retirement | - | 21 | - | - | - | 0.00% |
| 541 | 250 Unemployment Compensation | - | - | - | - | - | 0.00% |
| 542 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 543 | 330 Contracted Services | 11,900 | 35,080 | 15,700 | 15,700 | - | 0.00% |
| 544 | 411 Water and Sewer | 29,100 | 28,808 | 29,900 | 29,900 | - | 0.00% |
| 545 | 421 Rubbish Removal | 43,300 | 46,482 | 48,700 | 48,700 | - | 0.00% |
| 546 | 430 Repairs & Maintenance Services | 12,100 | 20,711 | 17,100 | 17,100 | - | 0.00% |
| 547 | 531 Telephone | 17,000 | 15,944 | 17,000 | 17,000 | - | 0.00% |
| 548 | 550 Printing and Binding | - | - | - | - | - | 0.00% |
| 549 | 585 Conferences/Travel | 2,550 | 225 | 2,550 | 3,000 | 450 | 17.65% |
| 550 | 610 Supplies | 175,000 | 137,289 | 175,000 | 150,000 | (25,000) | -14.29% |
| 551 | 622 Electricity | 187,400 | 174,355 | 199,000 | 204,000 | 5,000 | 2.51% |
| 552 | 623 Propane | 46,700 | 33,532 | 46,700 | 167,650 | 120,950 | 258.99% |
| 553 | 624 Fuel Oil | 123,560 | 27,449 | 123,560 | 1,200 | (122,360) | -99.03% |
| 554 | 629 Pellet Fuel | 103,950 | 54,367 | 103,950 | 83,950 | (20,000) | -19.24% |
| 555 | 644 Electronic Information Access | - | 6,825 | - | - | - | 0.00% |
| 556 | 650 Software | - | - | - | - | - | 0.00% |
| 557 | 731 Added Equipment | - | 6,700 | - | - | - | 0.00% |
| 558 | 735 Replacement Equipment | 1,000 | - | 1,000 | 1,000 | - | 0.00% |
| 559 | 810 Dues & Fees | 3,200 | 806 | 3,200 | 3,200 | - | 0.00% |
| 560 | | | | | | | |
| 561 | Total 2610 Operation of Plant | 2,311,558 | 1,879,750 | 2,355,790 | 2,570,656 | 214,866 | 9.12% |
| 562 | | | | | | | |

**Inter-Lakes School District
Master Budget 2026/2027**

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 563 | 2620 Buildings & Equipment | | | | | | |
| 564 | 330 Contracted Services | 133,500 | 139,573 | 134,660 | 154,745 | 20,085 | 14.92% |
| 565 | 331 Other Contracted Services | 49,500 | 5,147 | 50,300 | 14,300 | (36,000) | -71.57% |
| 566 | 430 Contracted Repairs | 131,050 | 125,392 | 134,950 | 134,950 | - | 0.00% |
| 567 | 431 Maintenance Contracts | - | - | - | - | - | 0.00% |
| 568 | 442 Rental Equipment | 8,000 | 1,850 | 8,000 | 8,000 | - | 0.00% |
| 569 | 448 LED Lighting Lease | 4,500 | - | - | - | - | 0.00% |
| 570 | 449 Honeywell Lease | 581,930 | 581,923 | 588,512 | 595,277 | 6,765 | 1.15% |
| 571 | 585 Mileage Reimbursements | 2,800 | 2,929 | 3,200 | 3,200 | - | 0.00% |
| 572 | 610 Supplies | 63,000 | 62,233 | 58,000 | 58,000 | - | 0.00% |
| 573 | 626 Gasoline | 5,250 | 2,260 | 6,250 | 6,250 | - | 0.00% |
| 574 | 731 Added Equipment | 12,600 | 188,499 | - | - | - | 0.00% |
| 575 | 733 New Furniture | - | - | - | - | - | 0.00% |
| 576 | 735 Replacement Equipment | 279,000 | 497,254 | 50,000 | 60,000 | 10,000 | 20.00% |
| 577 | 810 Dues & Fees | - | - | - | - | - | 0.00% |
| 578 | | | | | | | |
| 579 | Total 2620 Buildings & Equipment | 1,271,130 | 1,607,057 | 1,033,872 | 1,034,722 | 850 | 0.08% |
| 580 | | | | | | | |
| 581 | 2630 Care of Grounds | | | | | | |
| 582 | 330 Contracted Services | 21,700 | 13,761 | 21,700 | 21,700 | - | 0.00% |
| 583 | 422 Snow Plowing | 53,000 | 47,470 | 56,750 | 58,750 | 2,000 | 3.52% |
| 584 | 424 Lawn Care | 51,400 | 45,207 | 55,700 | 55,700 | - | 0.00% |
| 585 | 429 Other Cleaning Services | 5,400 | - | 5,400 | 5,400 | - | 0.00% |
| 586 | 430 Repairs & Maintenance Services | 111,450 | 63,073 | 39,450 | 20,050 | (19,400) | -49.18% |
| 587 | 450 Construction - Special Projects | - | - | - | - | - | 0.00% |
| 588 | 610 Supplies | 3,500 | 2,625 | 3,500 | 3,500 | - | 0.00% |
| 589 | 731 Added Equipment | - | - | - | - | - | 0.00% |
| 590 | 735 Replacement Equipment | 5,500 | 291,339 | 5,500 | 52,500 | 47,000 | 854.55% |
| 591 | | | | | | | |
| 592 | Total 2630 Care of Grounds | 251,950 | 463,475 | 188,000 | 217,600 | 29,600 | 15.74% |
| 593 | | | | | | | |

Inter-Lakes School District
Master Budget 2026/2027

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 594 | 2700 Transportation | | | | | | |
| 595 | 2721.519 Regular Education Transportation | 865,844 | 818,963 | 962,210 | 1,027,159 | 64,949 | 6.75% |
| 596 | 2722.519 Special Education Transportation | 500,228 | 509,630 | 544,623 | 816,552 | 271,929 | 49.93% |
| 597 | 2723.519 Vocational Mid-Day Run | 170,964 | 1,747 | 195,770 | 208,985 | 13,215 | 6.75% |
| 598 | 2724.519 Athletic Transportation | 85,000 | 95,859 | 99,450 | 110,000 | 10,550 | 10.61% |
| 599 | 2725.519 Field Trips & Co-Curricular | 45,000 | 36,603 | 55,576 | 53,240 | (2,336) | -4.20% |
| 600 | 2727.519 Homeless | 1 | 107,555 | 1 | 1 | - | 0.00% |
| 601 | 2728.519 Summer School | 20,000 | 23,768 | 27,810 | 32,760 | 4,950 | 17.80% |
| 602 | 2729.731 Multi-Function Activity Bus | - | - | - | - | - | 0.00% |
| 603 | | | | | | | |
| 604 | Total 2700 Transportation | 1,687,037 | 1,594,127 | 1,885,440 | 2,248,697 | 363,257 | 19.27% |
| 605 | | | | | | | |
| 606 | 2840 Recognition of Service | | | | | | |
| 607 | 111 Administrative Salaries | 50,754 | 50,754 | - | - | - | 0.00% |
| 608 | 112 Professional Salaries | 42,970 | 42,970 | 139,606 | 91,618 | (47,988) | -34.37% |
| 609 | 220 FICA | 7,170 | 7,170 | 10,680 | 7,009 | (3,671) | -34.37% |
| 610 | 232 Teacher Retirement | 18,407 | - | 26,846 | 17,618 | (9,228) | -34.37% |
| 611 | 260 Workers' Compensation | - | - | - | - | - | 0.00% |
| 612 | | | | | | | |
| 613 | Total 2840 Recognition of Service | 119,301 | 100,894 | 177,132 | 116,245 | (60,887) | -34.37% |
| 614 | | | | | | | |
| 615 | 2850 Retired Employee Expenses | | | | | | |
| 616 | 211 Retiree Health Insurance | 1,619,321 | 1,242,232 | 1,257,163 | 1,207,048 | (50,115) | -3.99% |
| 617 | 215 Self Insurance | - | - | - | - | - | 0.00% |
| 618 | | | | | | | |
| 619 | Total 2850 Retired Employee Expenses | 1,619,321 | 1,242,232 | 1,257,163 | 1,207,048 | (50,115) | -3.99% |
| 620 | | | | | | | |

Inter-Lakes School District
Master Budget 2026/2027

| No. | Function/Description | VOTED 2024/2025 | ACTUAL 2024/2025 | VOTED 2025/2026 | PROPOSED 2026/2027 | \$ Increase/ (Decrease) 25/26 to 26/27 | % Increase/ (Decrease) 25/26 to 26/27 |
|-----|---|--------------------|---------------------|--------------------|-----------------------|--|---|
| 621 | 2900 Costs to Distribute | | | | | | |
| 622 | 215 Health Reimbursement Account | 3,000 | 250 | 3,000 | 3,000 | - | 0.00% |
| 623 | 250 Unemployment Compensation | 5,795 | 6,403 | 6,403 | 7,303 | 900 | 14.06% |
| 624 | 260 Workers' Compensation | 73,692 | 73,692 | 82,535 | 85,943 | 3,408 | 4.13% |
| 625 | | | | | | | |
| 626 | Total 2900 Costs to Distribute | 82,487 | 80,345 | 91,938 | 96,246 | 4,308 | 4.69% |
| 627 | | | | | | | |
| 628 | 3100 Transfer to Food Service | | | | | | |
| 629 | 930 Transfer to Food Service | - | 1,312 | - | - | - | 0.00% |
| 630 | | | | | | | |
| 631 | Total 3100 Transfer to Food Service | - | 1,312 | - | - | - | 0.00% |
| 632 | | | | | | | |
| 633 | 5100 Debt Services | | | | | | |
| 634 | 830 Interest | - | - | 67,500 | 54,000 | (13,500) | -20.00% |
| 635 | 910 Principal | - | - | 300,000 | 300,000 | - | 0.00% |
| 636 | | | | | | | |
| 637 | Total 5100 Debt Services | - | - | 367,500 | 354,000 | (13,500) | 0.00% |
| 638 | | | | | | | |
| 639 | 5252 Expendable Trust Transfer | | | | | | |
| 640 | 930 Transfer to Expendable Trust | - | - | - | - | - | 0.00% |
| 641 | | | | | | | |
| 642 | Total 5252 Expendable Trust Transfer | - | - | - | - | - | 0.00% |
| 643 | | | | | | | |
| 644 | Total General Fund | 32,796,476 | 32,031,883 | 34,684,837 | 36,700,119 | 2,015,282 | 5.81% |
| 645 | | | | | | | |
| 646 | 5220 Federal Funds | | | | | | |
| 647 | 930 Federal Grants | 200,000 | - | 200,000 | 200,000 | - | 0.00% |
| 648 | 5221 Food Service Fund | | | | | | |
| 649 | 930 Food Service Fund | 395,000 | - | 395,000 | 395,000 | - | 0.00% |
| 650 | | | | | | | |
| 651 | Total Appropriations | 33,391,476 | 32,031,883 | 35,279,837 | 37,295,119 | 2,015,282 | 5.71% |

NOTES
