

Inter-Lakes School District

**Inter-Lakes School District
Annual School District Meeting Materials**

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

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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	\$185,770 (updated as of 2/18/2026)
PLEDGES:	\$16,000
NOTES:	<ul style="list-style-type: none"> • The purchase and installation of the field lights is a one time expense. Energy costs for all four lights is estimated at approximately \$7/hour. • Continued efforts to raise donations/sell banners are underway and the \$181,920 referenced in the warrant article will need amending at the Annual School District Meeting on Wednesday, March 4th, 6pm, ILMHS Community Auditorium.

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	\$177,080	\$0.0316	\$0.0322	\$0.0300	\$0.0938
Petition: School Meals	8	\$727,250	\$0.1298	\$0.1324	\$0.1231	\$0.3852
Totals:		\$ 3,713,698	\$0.6387	\$0.6567	\$0.7376	\$2.0330

How Are Our Schools Doing?

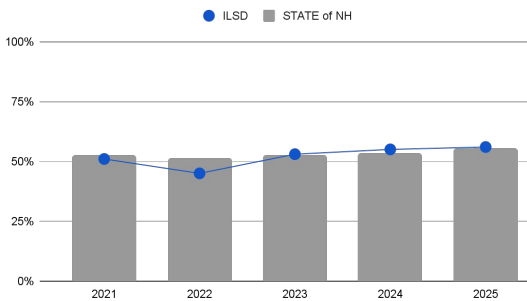
★ The Inter-Lakes School District is making **consistent progress**, over time, as we strive toward excellence. ★

SCS, ILES, & ILMHS

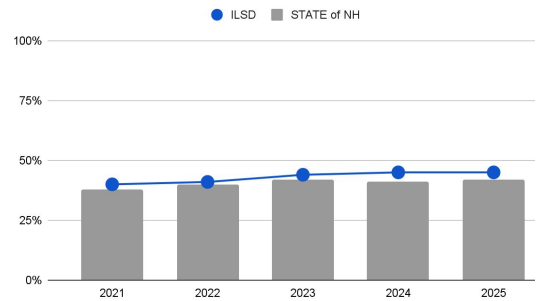
All Schools are in Good Standing for Federal Accountability

Historical New Hampshire State Assessment System (NHSAS) Trend

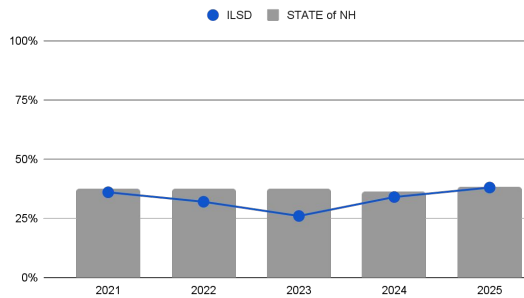
HISTORICAL ELA



HISTORICAL MATHEMATICS



HISTORICAL SCIENCE



Key

ILSD

State Average

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



1 Certificate of Attendance (Foreign Exchange Student)



63 Diplomas
(12 Cum Laude; 6 Magna Cum Laude, & 9 Summa Cum Laude)



0 Returning for 5th Year



2 HiSet Completers



1 Drop Out

Future Plans of Class 2025

45

College – 4 Year: 53%; 2 Year & Technical: 15%

6

Gap Semester/Year

29

Colleges/Universities included in the college/university acceptances

32

\$94,600 in local scholarships awarded to 32 graduates

9

Entering Workforce

5

Other/Undecided

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.

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

The Inter-Lakes School Board recommends this appropriation by a vote of 6 – 0.

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 by a vote of 6 – 0.

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.

The Inter-Lakes School Board recommends this appropriation by a vote of 6 – 0.

Article 6. To see if the District will vote to raise and appropriate the amount of \$359,000 for field lighting on the Charles G. Burrows Memorial Athletic Field (aka “Turf Field) with \$181,920 to come from donated funds already received for the project and the rest to come from taxation.

The Inter-Lakes School Board voted 3 yes and 3 no on recommending this article.

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.

The Inter-Lakes School Board does not recommend this appropriation by a vote of 2 – 4.

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 presented warrant articles for the Field Lights and Petition Warrant Article 8, 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.
School Year to Year Round Receptionist ILMHS		Provides consistent year-round office support for ILMHS. Aligns ILMHS level of support with ILES.
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.

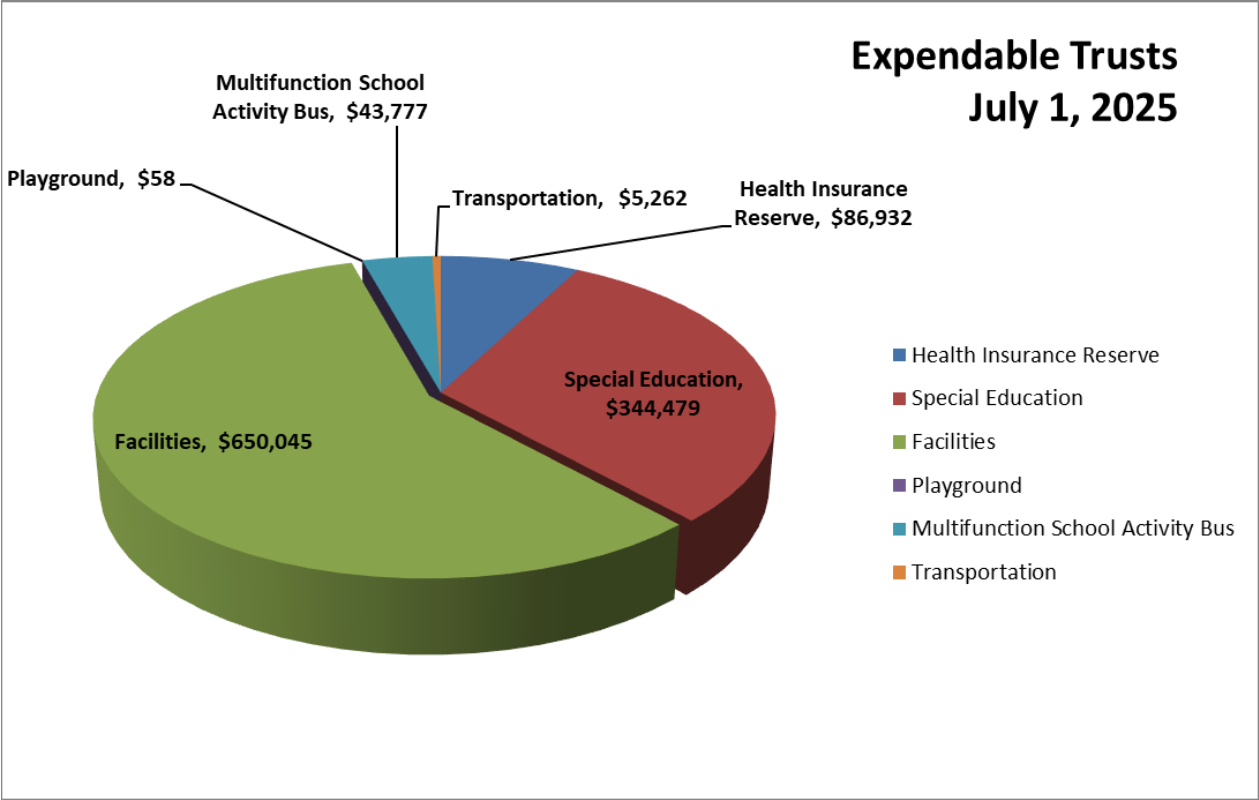
Costs to Distribute:

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

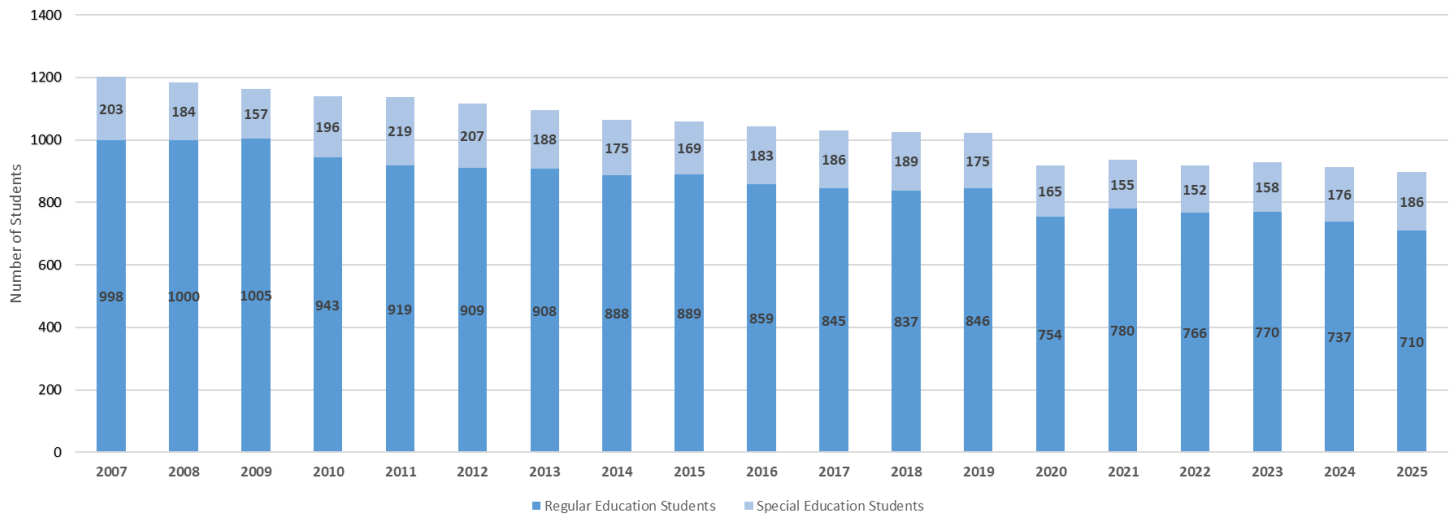
Debt Services:

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**



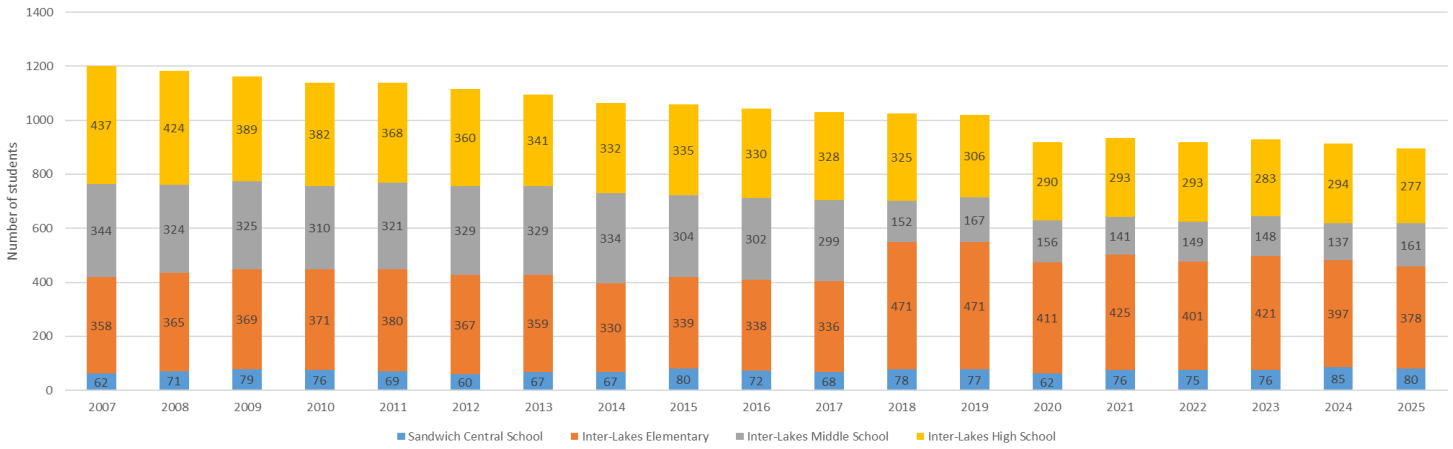
School District enrollment in October 2025 was 896 with 186 identified as Special Education.

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>	

School District identified number of 504 plans in October 2025 was 84.

Inter-Lakes School District Five Year History of 504 Plans					
	2021	2022	2023	2024	2025
Sandwich Central School	3	6	5	5	4
Inter-Lakes Elementary School	37	36	30	35	35
Inter-Lakes Middle High School	54	50	57	53	45
Total 504 Plans	94	92	92	93	84

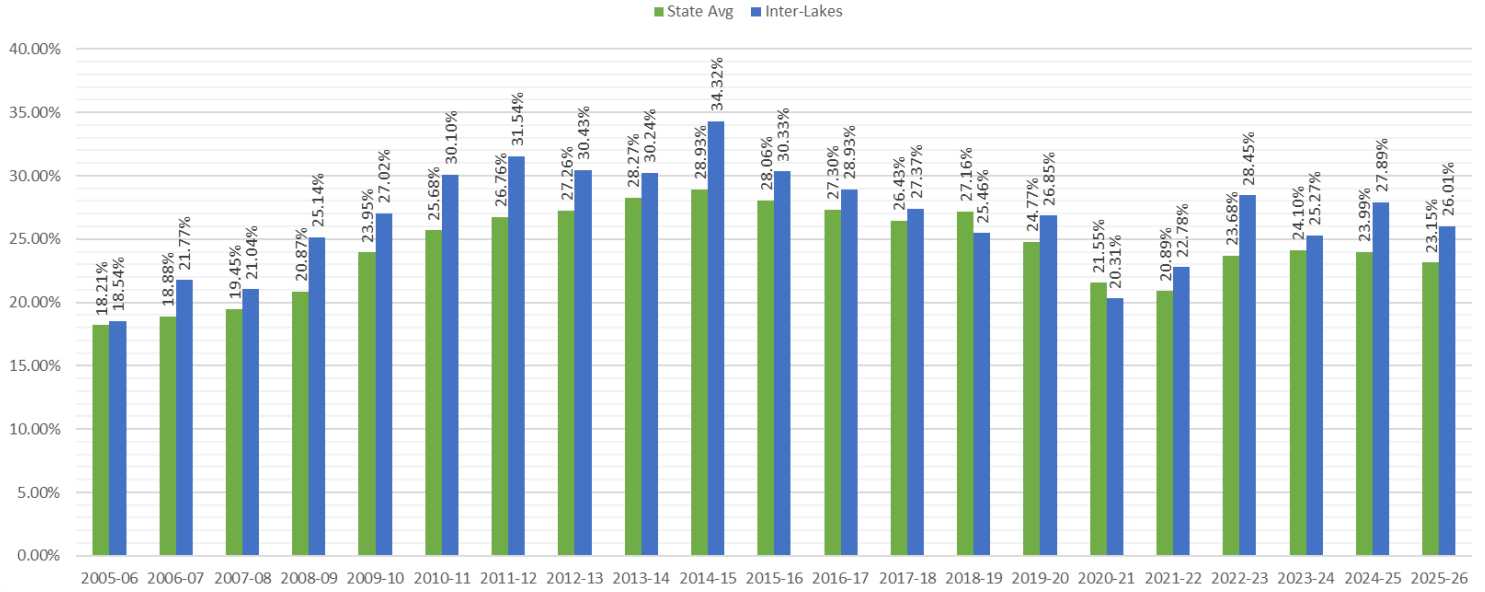
**Inter-Lakes School District
Fall Enrollment History by School 2007-2025**



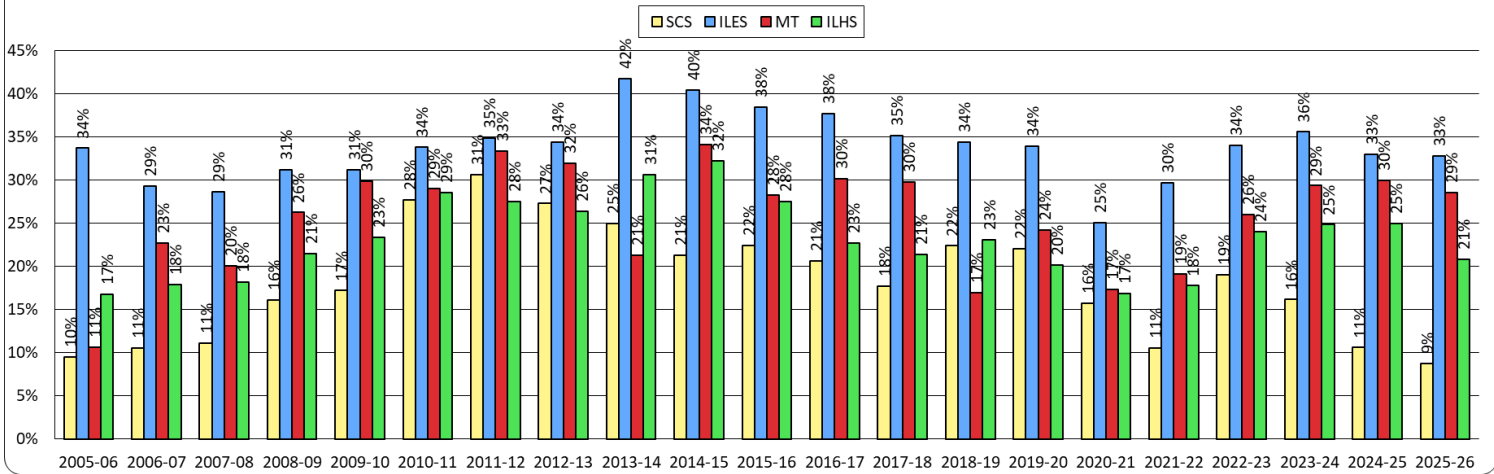
Inter-Lakes School District																				
Enrollment: October 1st Historic																				
Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Sandwich Central School	62	71	79	76	69	60	67	67	80	72	68	78	77	62	76	75	76	85	80	
Inter-Lakes Elementary	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



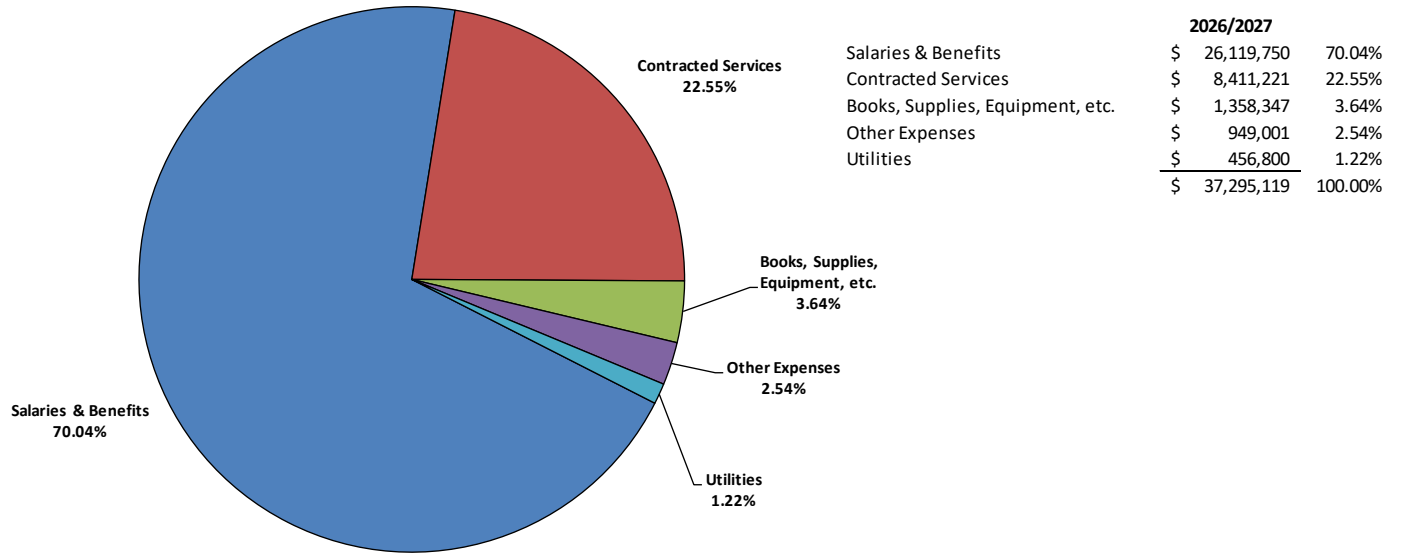
INTER-LAKES SCHOOL DISTRICT PERCENTAGE OF STUDENTS QUALIFYING FOR FREE/REDUCED LUNCH BY SCHOOL 2005-06 TO 2025-26



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%
Total	\$ 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%

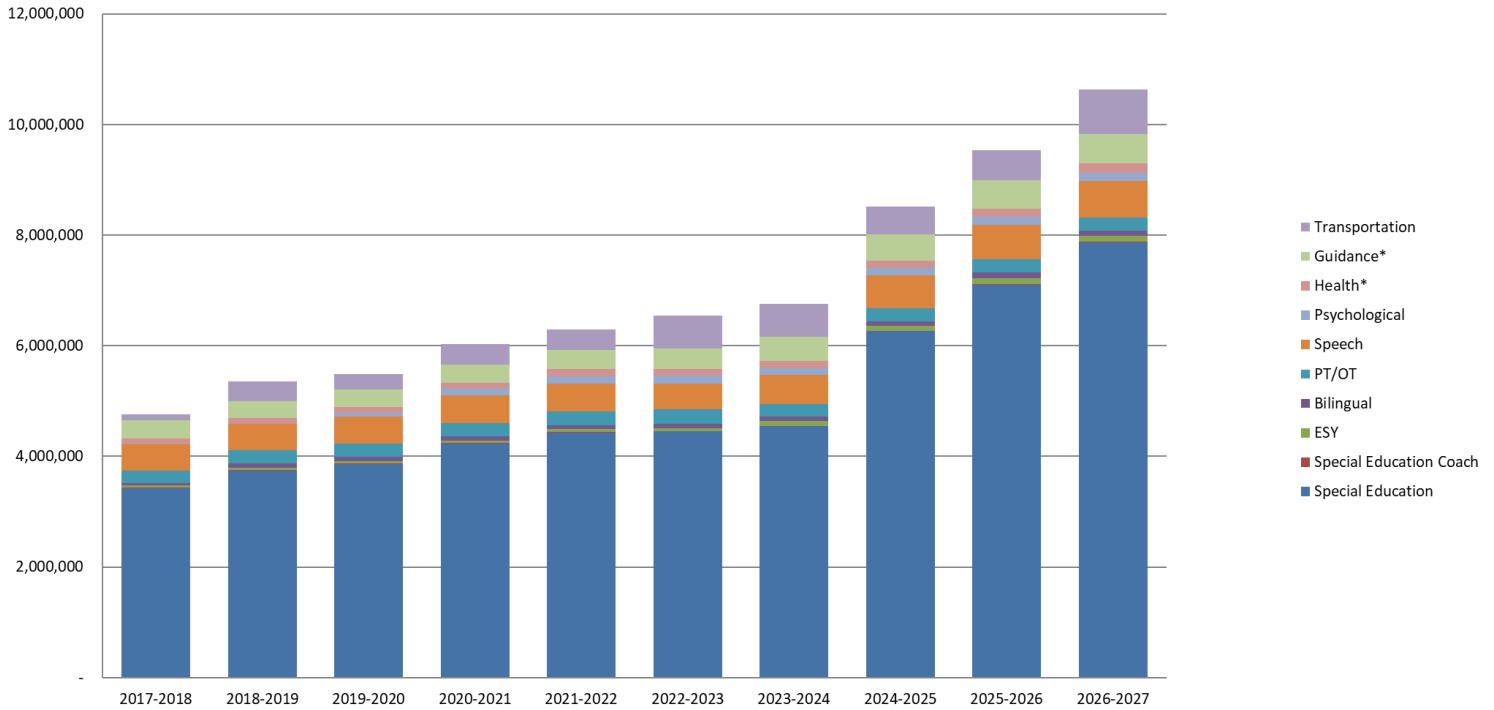
Books, Supplies, Equipment, etc.	2025/2026	2026/2027	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 779,128	\$ 804,254	\$ 25,126	3.22%
Software	\$ -	\$ -	\$ -	0.00%
Equipment, Computers & Capital Software	\$ 436,805	\$ 479,123	\$ 42,318	9.69%
Dues & Fees	\$ 71,507	\$ 74,970	\$ 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%
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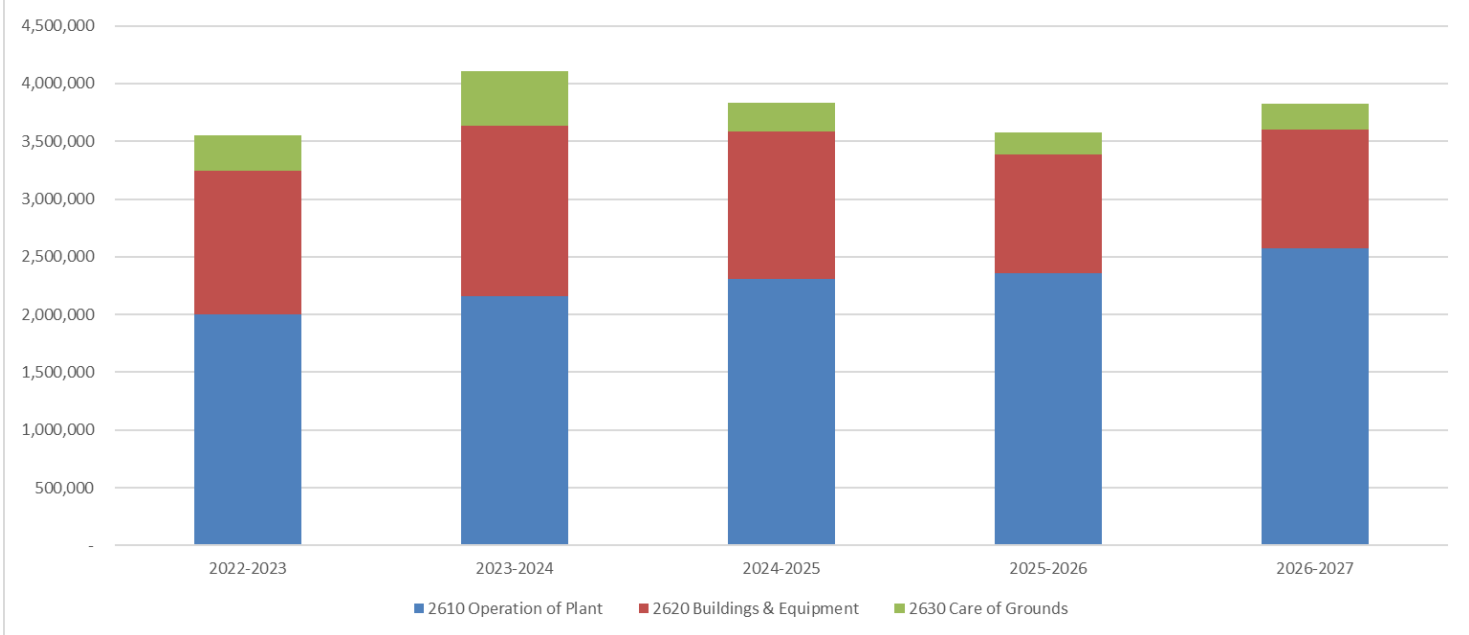
Special Education Cost Comparison 10 Year



	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	
			<u>\$ 491,000</u>	Deferred Total
			<u>\$ 120,000</u>	

Estimated Revenue Information			
Inter-Lakes School District			
Budget Worksheet 2026-2027			
		2024-2025	2025-2026
		<u>MS 24 Revised</u>	<u>MS 24 Revised</u>
		<u>Revenues</u>	<u>Revenues</u>
			2026-2027
			<u>Estimated Budget</u>
			<u>Revenues</u>
General Fund Revenue			
Unreserved Fund Balance (Fiscal Year End)		486,895	655,028
Retained Fund Balance To Be Used		325,063	0
Amounts Voted from Fund Balance		0	0
Revenue From State Sources			
403111 Adequate Education Aid			
403190 Other State Aid			
403290 Other State Sources		0	0
403230 Special Education Aid		53,577	130,364
403210 Building Aid			
403242 Vocational Aid		7,500	10,000
Revenue From Federal Sources			
404580 Medicaid		100,000	100,000
404590 Retirees Drug Subsidy		20,000	0
Local Revenue Other Than Taxes			
Tuition		120,000	100,000
Earnings on Investments		2,000	4,000
Student Activities		2,000	0
Auditorium Rent		12,500	25,000
Other Rent (SAU & LRPC)		12,000	11,000
Other Local Sources		500	500
Total General Fund Revenues		1,142,035	1,035,892
Other Financing Sources			
Sale of Bonds or Notes		0	1,500,000
Transfer from Expendable Trust Fund		0	0
Federal Fund Revenue			
Other Federal/State Grants		200,000	200,000
Food Service Revenue			
Child Nutrition/Food Service Program		395,000	395,000
Total School Revenue & Credits		1,737,035	3,130,892
District Appropriation		33,391,476	36,779,837
District Assessment		31,654,441	33,648,945
Less Federal Forest Sandwich		-8,552	-8,994
Net Assessment to Apportion		31,645,889	33,639,951
		2,242,646	1,994,062
		7.63%	6.30%
			2,350,574
			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	\$ 335,292
Combined Net Assessment Increase	\$ 2,350,574

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	\$ 177,080	\$0.0316	\$0.0322	\$0.0300	\$0.0938
Petition: School Meals	8	\$ 727,250	\$0.1298	\$0.1324	\$0.1231	\$0.3852
		\$ 3,713,698	\$0.6387	\$0.6567	\$0.7376	\$2.0330

If all of the above articles pass:

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

Center Harbor	\$63.87
Meredith	\$65.67
Sandwich	\$73.76

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

Center Harbor	\$319.33
Meredith	\$328.37
Sandwich	\$368.81

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

Center Harbor	\$479.00
Meredith	\$492.56
Sandwich	\$553.22

**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
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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
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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
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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
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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
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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
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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%

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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
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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
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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%

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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
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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%

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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
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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
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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%