

Inter-Lakes School District

Proposed 2017/2018 Budget
Information Packet

Annual District Meeting March 8, 2017, 7:00pm
Robert F. Pottle Gymnasium, Inter-Lakes High School

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WARRANT ARTICLES OVERVIEW

The warrant presented for your review contains the following articles:

- Article 2 Sets the salaries for the District Officers
- Article 3 Cost items relative to the collective bargaining agreement reached between the School Board and the Support Staff Association. This is a 4 year agreement.
- Article 4 Allows a Special District Meeting if Article 3 fails.
- Article 5 Cost items relative to the collective bargaining agreement reached between the School Board and the Teachers' Association. This is a 3 year agreement.
- Article 6 Allows a Special District Meeting if Article 5 fails.
- Article 7 General operating budget
- Article 8 To add \$100,000 to the District's Facilities Maintenance Expendable Trust from year end fund balance. This supports the goals, philosophies and long-term capital needs of the District as outlined in the Capital Improvement Plan.

Inter-Lakes Cooperative School District Warrant for 2017 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 ROBERT F. POTTLE MEMORIAL GYMNASIUM, INTER-LAKES JUNIOR/SENIOR HIGH SCHOOL, MEREDITH, NEW HAMPSHIRE, ON WEDNESDAY, MARCH 8, 2017, AT SEVEN O’CLOCK IN THE EVENING (7:00 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 School Board and the Inter-Lakes Support Staff Association which calls for the following increases in salaries and benefits at the current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2017-2018	\$189,513
2018-2019	\$108,627
2019-2020	\$114,939
2020-2021	\$121,679

And, further, to raise and appropriate the sum of \$189,513 for the 2017-2018 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those of the appropriation at current staffing levels paid in the prior fiscal year.

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

Article 4. Shall the District, if Article 3 is defeated, authorize the Inter-Lakes School Board to call one special meeting, at its option, to address Article 3 cost items only?

Article 5. To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Inter-Lakes School Board and the Inter-Lakes Education Association which calls for the following increases in salaries and benefits at the current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2017-2018	\$320,073
2018-2019	\$350,525
2019-2020	\$353,139

And, further, to raise and appropriate the sum of \$320,073 for the 2017-2018 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those of the appropriation at current staffing levels paid in the prior fiscal year.

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

Article 6. Shall the District, if Article 5 is defeated, authorize the Inter-Lakes School Board to call one special meeting, at its option, to address Article 5 cost items only?

Article 7. To see if the District will vote to raise and appropriate the amount of \$24,317,116 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 the appropriation of \$24,317,116. (Majority vote required.)

Article 8. To see if the District will vote to raise and appropriate up to \$100,000 to be placed in the previously established Inter-Lakes School District Facilities Maintenance Expendable Trust, with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 1, with no amount to be raised by taxation.

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

GIVEN UNDER OUR HANDS AND SEALS AT SAID MEREDITH THIS 21st DAY OF FEBRUARY, 2017.

Richard E. Hanson, Chairman

Duncan Porter-Zuckerman

Mark Billings

Howard N. Cunningham

Craig Baker

Lisa A. Merrill

Dr. Susan Palmer-Ansorg

Warrant Article 3

Tentative Agreement Reached Between the Inter-Lakes Support Staff Association (ILSSA) and the Inter-Lakes School Board

The Association currently represents 74 people; 6 full-time and 68 part-time. These positions include classroom para-educators, special education para-educators, student support services, health room para-educators, speech language assistants, and media generalist para=educators.

Cost Items

Wages

The initial base step was increased by \$0.72, plus 5.0% each year for the next four years. The Masters track has been eliminated. Members will advance one step on the salary schedule each year. The increases on base plus step equal average increases of:

- Average increase year 1: \$1,855 or 10.57%
- Average increase year 2: \$1,235 or 6.18%
- Average increase year 3: \$1,307 or 6.16%
- Average increase year 4: \$1,389 or 6.16%

Health Insurance

Full time staff will have increased their cost share of premium and have four health plan options provided through the HealthTrust. The District is shifting to a six tier prescription drug plan from a three tier prescription drug plan. These changes will provide some cost savings to the district.

It is conservatively estimated that these health changes will save the district:

- Year 1: \$3,707
- Year 2: \$542
- Year 3: \$542
- Year 4: \$1,085

Professional Improvement

The District is increasing professional development for coursework to \$1,260 from \$800 to encourage staff to further their education. The District is increasing the total amount expended for coursework to \$15,000 from \$7,000. The District is also increasing other professional improvement to \$300 from \$275.

Cost Summary

	Year 1 2017/2018	Year 2 2018/2019	Year 3 2019/2020	Year 4 2020/2021	Cumulative
Salary and Fixed Costs	\$163,959	\$109,169	\$115,481	\$122,763	\$511,372
Cert. Stipend and Fixed Costs	\$21,261				\$21,261
Health Insurance	(\$3,707)	(\$542)	(\$542)	(\$1,085)	(\$5,876)
Professional Improvement	\$8,000				\$8,000
Total	\$189,513	\$108,627	\$114,939	\$121,678	\$534,757

Warrant Article 5

Tentative Agreement Reached Between the Inter-Lakes Education Association (ILEA) and the Inter-Lakes School Board

The Association currently represents 112 people or 108.2 FTE (Full Time Equivalent). These positions include classroom teachers, special education teachers, guidance counselors, speech language pathologists, occupational therapist, special education specialists, media generalists, and school nurses.

Cost Items

Wages

The salary schedule was increased by 2.5% on the base wage (BA-1) each year of the agreement. Members will advance one step on the salary schedule each year. The increases on base plus step equal average increases of:

- Average increase year 1: \$2,632 or 4.14%
- Average increase year 2: \$2,704 or 4.07%
- Average increase year 3: \$2,723 or 3.91%

Health Insurance

Staff will have four Anthem health insurance options provided through the HealthTrust. The District is shifting to a six tiered prescription drug plan from a three tiered prescription drug plan. The teachers increased their cost share by 1% in the first year, 1.5% in the second year, and 1.5% in the third year.

It is conservatively estimated that these health changes will save the district:

- Year 1: \$76,095
- Year 2: \$30,846
- Year 3: \$30,846

Professional Improvement

The District is increasing professional development for coursework to \$3,000 from \$2,400 to encourage staff to pursue Masters Degrees. The District is also increasing other professional improvement to \$1,000 from \$750. The District will now be able to cap the dollar amount at \$100,000. In the past we budgeted based on historic usage, however if requests had exceeded budget we would have needed to find the money elsewhere in the budget.

Cost Summary

	Year 1 2017/2018	Year 2 2018/2019	Year 3 2019/2020	Cumulative
Salary and Fixed Costs	\$371,168	\$381,371	\$383,985	\$1,136,524
Health Insurance	(\$76,095)	(\$30,846)	(\$30,846)	(\$137,787)
Professional Improvement	\$25,000			\$25,000
Total	\$320,073	\$350,525	\$353,139	\$1,023,737

Warrant Article 7

General Operating Budget

- The general fund operational budget presented is for \$24,317,116. This represents an increase of \$377,928 or 1.58% from the previous year's budget of \$23,939,188.
- The health insurance Guaranteed Maximum Rate (GMR) increase is 12.6%. The projected GMR during the budget process for 16/17 was 5.76 % and the actual increase was 5.3%. The impact of the 12.6% GMR on the budget is an overall increase of \$405,762 or 10.43%. This reflects current healthcare subscriptions and anticipated retirements.
- The New Hampshire Retirement System (NHRS) withholding percentage for teachers has increased from 15.67% to 17.36% and for employees from 11.17% to 11.38%. The impact of NHRS on the budget is an overall increase of \$162,927 or 10.17%.
- The Honeywell lease will be entering year two (2) of the thirteen (13) year lease.
- There are five (5) retirement incentives included in the budget for three (3) teachers and two (2) administrators. This represents a total of \$251,984.
- Personnel changes: The District continues to experience a decrease in enrollment. In response to that enrollment decrease the District continues to examine carefully the changing program needs and overall is decreasing the staff by 0.25FTE (Full Time Equivalent) Staffing changes to note are:
 - Decrease of 1.00 FTE 7-12 Technology Integrator
 - Decrease of 0.50 FTE Diagnostic Prescriptive Teacher
 - Decrease of 0.70 FTE Library Para-Educator
 - Increase of 0.20 FTE between Guidance Counselors
 - Increase of 0.20 FTE to the ESOL Teacher (English for Speakers of Other Languages)

2017/2018 Staffing Changes

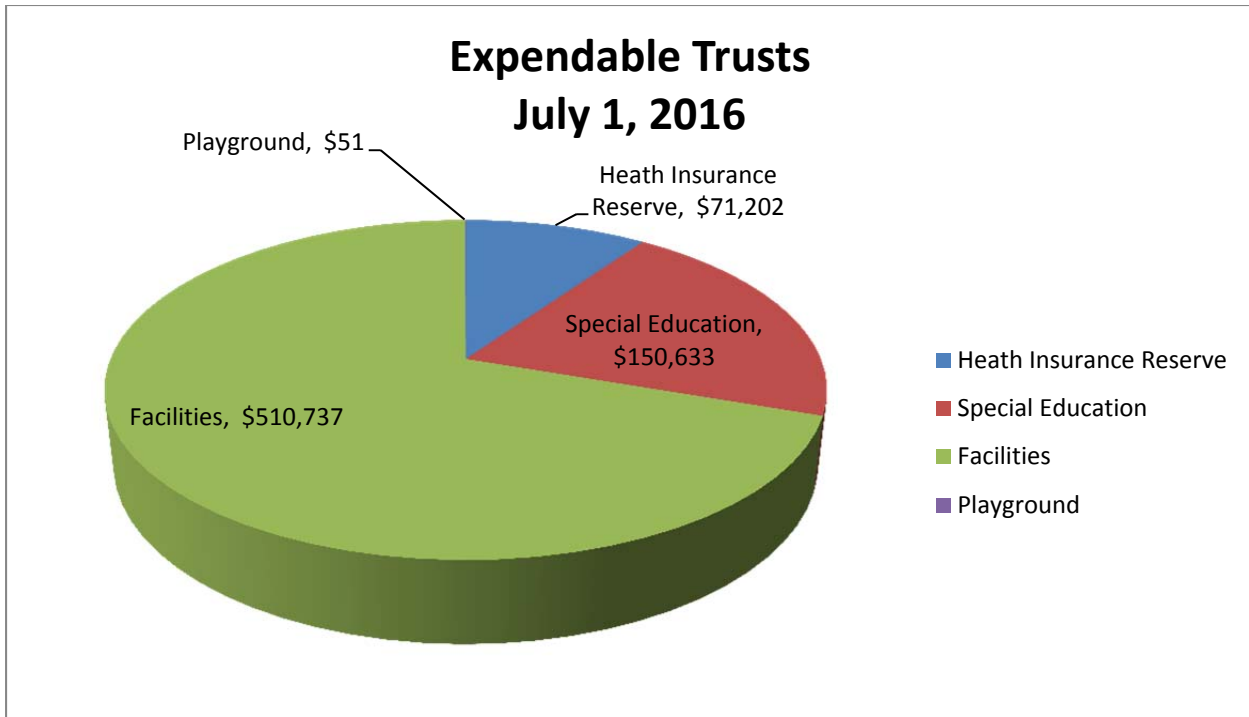
Increases		Decreases	
ESOL Teacher from 0.5 FTE to 0.7 FTE	0.2 FTE	Technology Integrator 7 - 12	1.0 FTE
ILMT 5/6 & SCS Guidance Counselor from 0.9 FTE to 1.0 FTE	0.1 FTE	Diagnostic Prescriptive Teacher	0.5 FTE
ILMT 7/8 Guidance Counselor from 0.9 FTE to 1.0 FTE	0.1 FTE	ILHS Library Para-Educator	0.7 FTE
Assistant Principal 7-12 from 200 days to 220 days	20 days		
Athletic Director from 205 days to 215 days	10 days		
ILMT 7/8 Administrative Support from 7.5 hours to 8 hours	0.5 hours/day		
SCS Principal from 205 days to 220 days	15 days		
SCS Administrative Assistant from 188 days to 205 days	17 days		

Warrant Article 8

Adding to the Expendable Trust for Facilities

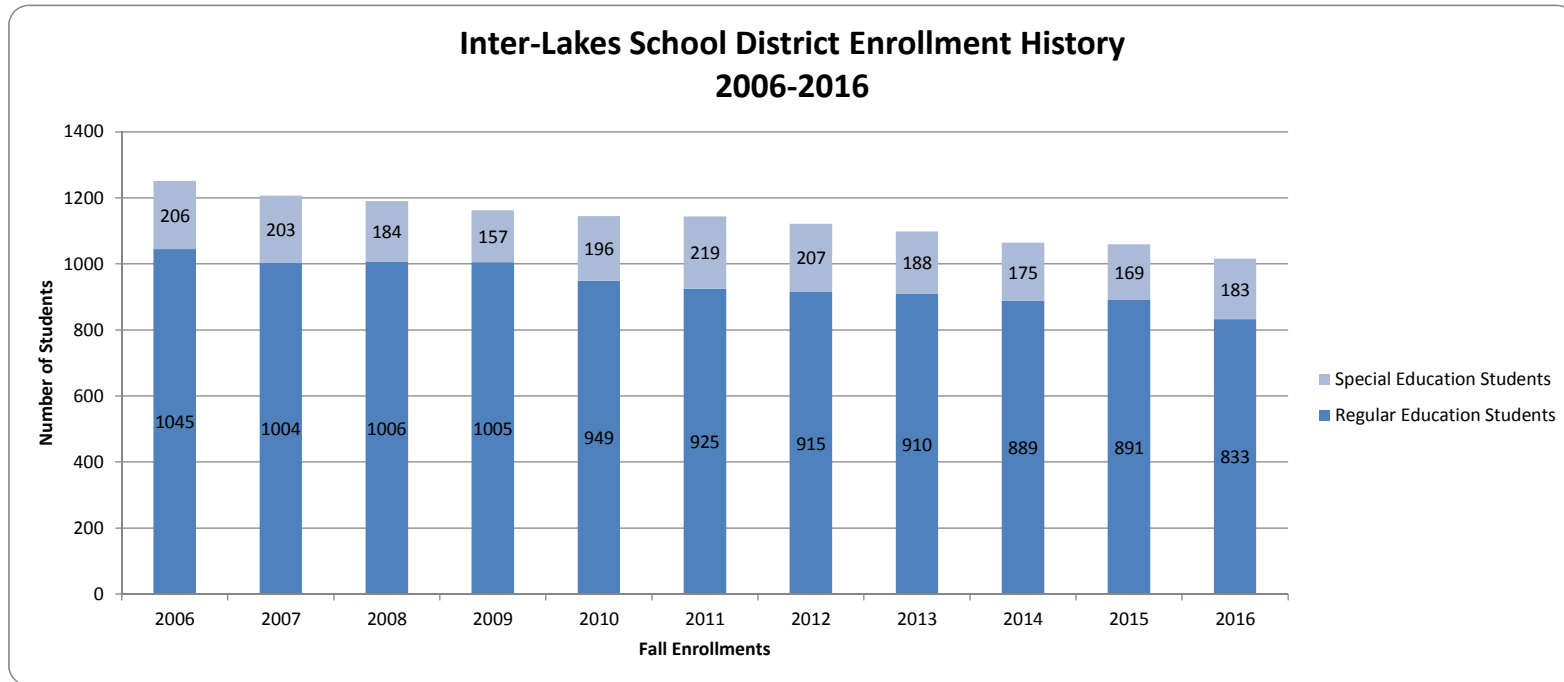
This expendable trust was established in March 2000 with the intent of funding large maintenance and facilities projects. The fund plays an integral part in the Capital Improvement and Facilities Budget plan. The plan is designed to assist in the budget process for yearly required maintenance and replacement of facility items and to guide long term plans for updates and improvements to facilities. The District is asking to add \$100,000 to this expendable trust with the funding to come from unreserved fund balance and withdrawing from the trust to supplement general fund appropriations for various projects.

Fund Balance as of July 1, 2016: \$510,737



Inter-Lakes School District
Enrollment: October 1st Historic

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Regular Education Students	1045	1004	1006	1005	949	925	915	910	889	891	833
Special Education Students	206	203	184	157	196	219	207	188	175	169	183
Total Students	1251	1207	1190	1162	1145	1144	1122	1098	1064	1060	1016



Budget Overview Comparing, by Function, Cost and Staffing Year to Year

This summary compares, by function, cost and staffing year to year.

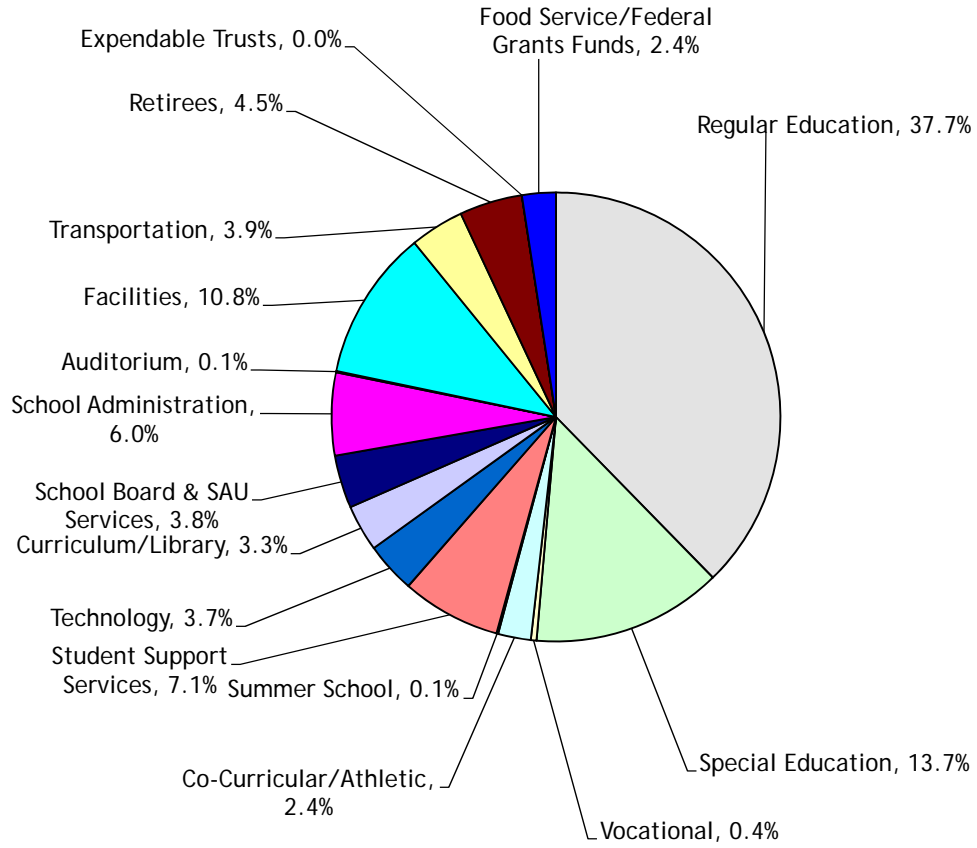
No.	Account #	DESCRIPTION	Voted 2016/2017	Proposed 2017/2018	\$ Change	% Change	% of Total Budget	2016/17 FTE	2017/18 FTE	FTE Change
1	1100	Regular Education	8,962,116	9,163,474	201,358	2.25%	37.68%			
2		Teachers						78.20	78.70	0.50
3		Paraeducators						6.02	5.10	-0.92
4	1210	Special Education	3,348,159	3,238,335	(109,824)	-3.28%	13.32%			
5		Teachers						13.50	12.50	-1.00
6		Paraeducators						56.77	58.24	1.47
7		Support						0.50	0.50	0.00
8	1215	Extended School Year	39,026	42,226	3,200	8.20%	0.17%			
9	1260	Bilingual	31,601	41,923	10,322	32.66%	0.17%			
10		Teachers						0.50	0.70	0.20
11	1290	Special Ed. Assigned Coach	5,421	8,227	2,806	51.76%	0.03%			
12	1300	Vocational	100,000	100,000	-	0.00%	0.41%			
13	1410	Co-Curricular	131,577	147,884	16,307	12.39%	0.61%			
14	1420	Athletics	421,826	424,618	2,792	0.66%	1.75%			
15		Athletic Director						1.00	1.00	0.00
16	1430	Summer School	33,444	33,822	378	1.13%	0.14%			
17	2110	Attendance	1	1	-	0.00%	0.00%			
18	2120	Guidance	661,921	730,366	68,445	10.34%	3.00%			
19		Administration						1.00	1.00	0.00
20		Teachers						4.80	5.00	0.20
21	2129	Guidance Registrar	62,447	66,147	3,700	5.93%	0.27%			
22		Support						0.85	0.85	0.00
23	2130	Health	243,786	249,964	6,178	2.53%	1.03%			
24		Nurses						2.00	2.00	0.00
25		Paraeducators						2.00	2.00	0.00
26	2140	Psychological Services	2,500	2,500	-	0.00%	0.01%			
27	2150	Speech Services	470,543	463,071	(7,472)	-1.59%	1.90%			
28		Therapists (Teachers)						3.00	3.00	0.00
29		Assistants						2.15	2.15	0.00
30	2160	PT & OT	204,111	223,115	19,004	9.31%	0.92%			
31		Therapists (Teachers)						1.00	1.00	0.00
32		Assistants						0.00	0.00	0.00

Budget Overview Comparing, by Function, Cost and Staffing Year to Year

This summary compares, by function, cost and staffing year to year.

No.	Account #	DESCRIPTION	Voted 2016/2017	Proposed 2017/2018	\$ Change	% Change	% of Total Budget	2016/17 FTE	2017/18 FTE	FTE Change
33	2210	Technology	849,168	890,332	41,164	4.85%	3.66%			
34		Administration						1.00	1.00	0.00
35		Support						3.00	3.00	0.00
36	2212	Instructional Development	474,744	481,777	7,033	1.48%	1.98%			
37		Administration						1.00	1.00	0.00
38		Support						0.58	0.58	0.00
39	2222	Library	331,131	332,436	1,305	0.39%	1.37%			
40		Teachers						2.00	2.00	0.00
41		Paraeducators						3.10	2.40	-0.70
42	2310	School Board Services	160,947	145,107	(15,840)	-9.84%	0.60%			
43	2320	Office of the Superintendent	782,100	781,422	(678)	-0.09%	3.21%			
44	2410	Office of the Principal	1,051,119	1,009,504	(41,615)	-3.96%	4.15%			
45		Principals						3.80	3.80	0.00
46		Assistant Principals						2.00	2.00	0.00
47	2412	Principal Support	432,239	437,639	5,400	1.25%	1.80%			
48		Secretaries (school year)						4.00	4.00	0.00
49		Secretaries (year round)						3.00	3.00	0.00
50	2590	Auditorium	19,752	24,752	5,000	25.31%	0.10%			
51	2610	Operation of Plant	1,514,051	1,541,204	27,153	1.79%	6.34%			
52		Administration						1.00	1.00	0.00
53		Custodians						12.25	12.25	0.00
54		Maintenance						2.00	2.00	0.00
55	2620	Care of Buildings & Equipment	965,736	956,879	(8,857)	-0.92%	3.94%			
56	2630	Care of Grounds	115,975	139,475	23,500	20.26%	0.57%			
57	2700	Transportation	938,630	946,784	8,154	0.87%	3.89%			
58	2850	Retired Employee Expenses	915,117	1,099,132	184,015	20.11%	4.52%			
59	5100	Debt Service	-	-	-	0.00%	0.00%			
60	5220	Federal Funds	200,000	200,000	-	0.00%	0.82%			
61	5221	Food Service	395,000	395,000	-	0.00%	1.62%			
62	5252	Expendable Trust Funds	75,000	-	(75,000)	-100.00%	0.00%			
63		Total	23,939,188	24,317,116	377,928	1.58%	100%	212.02	211.77	-0.25

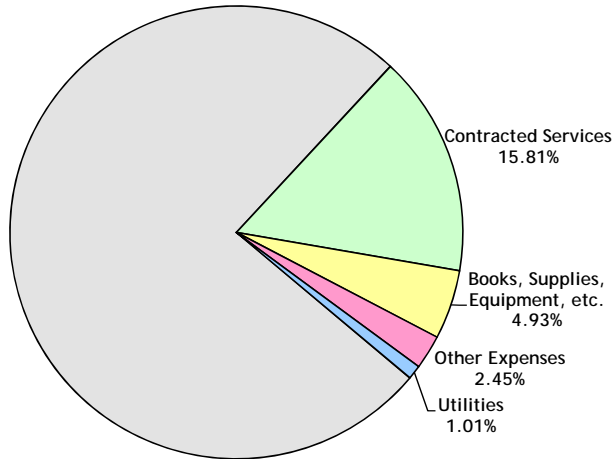
**Inter-Lakes School District
Proposed Operating Budget 2017/2018
By Function**



	2017/2018
Regular Education	\$ 9,163,474
Special Education	\$ 3,330,711
Vocational	\$ 100,000
Co-Curricular/Athletic	\$ 572,502
Summer School	\$ 33,822
Student Support Services	\$ 1,735,164
Technology	\$ 890,332
Curriculum/Library	\$ 814,213
School Board & SAU Services	\$ 926,529
School Administration	\$ 1,447,143
Auditorium	\$ 24,752
Facilities	\$ 2,637,558
Transportation	\$ 946,784
Retirees	\$ 1,099,132
Expendable Trusts	\$ -
Food Service/Federal Grants Funds	\$ 595,000
	<u>\$ 24,317,116</u>

**Inter-Lakes School District
Proposed Operating Budget 2017/2018
By Object**

Salaries & Benefits
75.80%



	2017/2018
Salaries & Benefits	\$ 18,431,436
Contracted Services	\$ 3,845,260
Books, Supplies, Equipment, etc.	\$ 1,199,206
Other Expenses	\$ 595,001
Utilities	\$ 246,213
	<u>\$ 24,317,116</u>

**Comparison by Object
2016/2017 to 2017/2018**

	2016/2017	2017/2018	Increase/(Decrease)	
Salaries & Benefits	\$ 17,855,534	\$ 18,431,436	\$ 575,902	3.23%
Contracted Services	\$ 3,973,121	\$ 3,845,260	\$ (127,861)	-3.22%
Books, Supplies, Equipment, etc.	\$ 1,113,536	\$ 1,199,206	\$ 85,670	7.69%
Other Expenses	\$ 670,001	\$ 595,001	\$ (75,000)	-11.19%
Utilites	\$ 326,996	\$ 246,213	\$ (80,783)	-24.70%
	<u>\$ 23,939,188</u>	<u>\$ 24,317,116</u>	<u>\$ 377,928</u>	<u>1.58%</u>

Inter-Lakes School District
Proposed Operating Budget 2017/2018
Category Comparisons

Salaries & Benefits	2016/2017	2017/2018	Increase/(Decrease)	
Salaries	\$ 11,336,654	\$ 11,342,233	\$ 5,579	
Health & Dental Insurance	\$ 3,888,539	\$ 4,294,301	\$ 405,762	
Life & Long Term Disability Insurance	\$ 25,867	\$ 25,989	\$ 122	
Retirement	\$ 1,602,347	\$ 1,765,274	\$ 162,927	
FICA, Workers Comp, Unemployment	\$ 965,127	\$ 966,639	\$ 1,512	
Course Reimbursement	\$ 37,000	\$ 37,000	\$ -	
Sub-Total	\$ 17,855,534	\$ 18,431,436	\$ 575,902	3.23%

Contracted Services	2016/2017	2016/2017	Increase/(Decrease)	
Contracted Services	\$ 1,561,889	\$ 1,564,580	\$ 2,691	
Repairs & Maintenance	\$ 857,935	\$ 854,414	\$ (3,521)	
Travel	\$ 48,303	\$ 46,758	\$ (1,545)	
Professional Development/Conferences	\$ 66,500	\$ 64,500	\$ (2,000)	
Other Purchased Services	\$ 199,364	\$ 171,824	\$ (27,540)	
Tuition	\$ 300,500	\$ 196,400	\$ (104,100)	
Transportation	\$ 938,630	\$ 946,784	\$ 8,154	
Sub-Total	\$ 3,973,121	\$ 3,845,260	\$ (127,861)	-3.22%

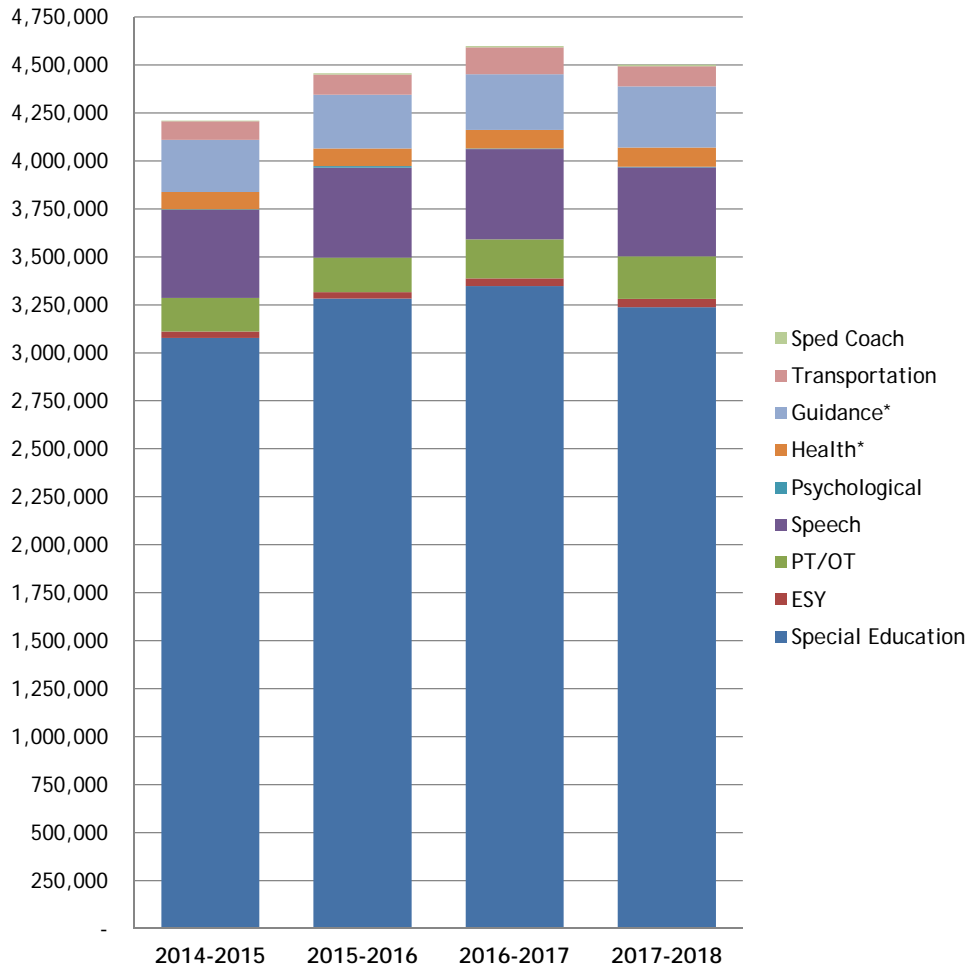
Books, Supplies, Equipment, etc.	2016/2017	2017/2018	Increase/(Decrease)	
Books & Supplies/ Electronic Information Access	\$ 546,899	\$ 547,690	\$ 791	
Software	\$ 14,085	\$ 9,281	\$ (4,804)	
Equipment, Computers & Capital Software	\$ 508,100	\$ 593,099	\$ 84,999	
Dues & Fees	\$ 44,452	\$ 49,136	\$ 4,684	
Sub-Total	\$ 1,113,536	\$ 1,199,206	\$ 85,670	7.69%

Utilities	2016/2017	2017/2018	Increase/(Decrease)	
Electricity/Fuel Oil/Propane/Pellets	\$ 326,996	\$ 246,213	\$ (80,783)	
Sub-Total	\$ 326,996	\$ 246,213	\$ (80,783)	-24.70%

Other Expenses	2016/2017	2017/2018	Increase/(Decrease)	
Other (Attendance/Debt Services/Federal Funds)	\$ 670,001	\$ 595,001	\$ (75,000)	
Sub-Total	\$ 670,001	\$ 595,001	\$ (75,000)	-11.19%

Grand Total	\$ 23,939,188	\$ 24,317,116	\$ 377,928	1.58%
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Special Education Cost Comparison 4 Year



	2014-2015	2015-2016	2016-2017	2017-2018
Special Education	3,077,888	3,282,883	3,348,159	3,238,335
Sped Coach	4,506	6,095	5,421	8,227
ESY	32,975	33,223	39,026	42,226
PT/OT	176,037	180,902	204,111	223,115
Speech	458,277	468,163	470,543	463,071
Psychological	2,529	8,393	2,500	2,500
Health*	90,070	91,654	97,514	99,986
Guidance*	272,067	279,764	289,747	318,605
Transportation	96,520	105,880	140,980	105,880
Special Ed Total	4,210,868	4,456,957	4,598,002	4,501,945
		5.84%	3.16%	-2.09%
		246,088	141,045	(96,057)
Total General Fund	22,067,133	23,012,439	23,939,188	24,317,116
Sped to Total	19.08%	19.37%	19.21%	18.51%

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

Estimated Revenue Information

Inter-Lakes School District

	2015-2016 <u>Actual MS 24</u>	2016-2017 <u>Actual MS-24</u>	Operating Budget 2017/2018 <u>Estimated</u>
General Fund Revenue			
Unreserved Fund Balance (Fiscal Year End)	252,326	369,784	200,000
Retained Fund Balance	0	0	325,228
Amounts Voted from Fund Balance	75,000	75,000	0
Revenue From State Sources			
Catastrophic Aid	10,498	21,652	0
Building Aid	71,716	77,949	84,553
Vocational Aid	8,000	8,000	8,000
Revenue From Federal Sources			
Medicaid	100,000	115,000	115,000
Local Revenue Other Than Taxes			
Tuition	27,787	48,765	29,700
Earnings on Investments	2,000	2,000	2,000
Student Activities	2,000	2,000	2,000
Auditorium Rent	5,000	15,000	15,000
Other Rent	11,000	13,000	13,000
Other Local Sources	500	500	500
Total General Fund Revenues	<u>565,827</u>	<u>748,650</u>	<u>794,981</u>
Transfer from Expendable Trust Fund	100,000	100,000	100,000
Federal Fund Revenue			
Other Federal/State Grants	200,000	200,000	200,000
Food Service Revenue			
Child Nutrition/Hot Lunch Program	395,000	395,000	395,000
Total School Revenue & Credits	<u>1,260,827</u>	<u>1,443,650</u>	<u>1,489,981</u>
District Appropriation	23,012,439	23,939,188	24,317,116
District Assessment	21,751,612	22,495,538	22,827,135
Less Federal Forest Sandwich	-9,213	-8,803	-7,922
Less State Grant Meredith	-248,981	-227,071	0
Net Assessment to Apportion	<u>21,493,418</u>	<u>22,259,664</u>	<u>22,819,213</u>
	<i>Increase \$</i>	766,246	559,549
	<i>Increase %</i>	3.57%	2.51%

Town	ADM 15/16		DRA	
	ADM Val 2015	ADM %	Equal Val 2015	Eval %
Center Harbor	92.47	0.090205	377,691,890	0.141072
Meredith	812.69	0.792783	1,883,776,182	0.703612
Sandwich	119.95	0.117012	415,826,903	0.155316
	1,025.11	1.000000	2,677,294,975	1.000000

Tax Assessment for 2017/2018 22,827,135

To Apportion: \$22,827,135

Apportionment Rate	Combined Percentage	2017/2018 Apportionment	2016/2017 Apportionment	Apportionment Increase %	Apportionment Increase \$
Center Harbor	0.115639	2,639,697	2,877,466	-8.2631%	(237,768)
Meredith	0.748197	17,079,205	16,503,609	3.4877%	575,596
Sandwich	0.136164	3,108,233	3,114,463	-0.2000%	(6,230)
	1.000000	22,827,135	22,495,538	1.4741%	331,597

Estimated Net Assessment 2017

	Rate	Apportionment	Forest Land	Sub Assessment	Adequacy Grant	Net Assessment
Center Harbor	0.115639	2,639,697	-	2,639,697	-	2,639,697
Meredith	0.748197	17,079,205	-	17,079,205	-	17,079,205
Sandwich	0.136164	3,108,233	7,922	3,100,311	-	3,100,311
	1.000000	22,827,135	7,922	22,819,213	-	22,819,213

	Estimated 17/18 Net Assessment	Actual 16/17 Net Assessment	Change \$ Net Assessment	Change % Net Assessment
Center Harbor	2,639,697	2,877,466	(237,768)	-8.26%
Meredith	17,079,205	16,276,538	802,666	4.93%
Sandwich	3,100,311	3,105,660	(5,349)	-0.17%
	22,819,213	22,259,664	559,549	

	Estimated Tax		ILEA	ILSSA	Total Tax Impact
	Net Assessed Valuation 2016	Impact			
Center Harbor	386,571,034	-\$0.6151	\$0.0957	\$0.0567	-\$0.4626
Meredith	1,771,154,645	\$0.4532	\$0.1352	\$0.0801	\$0.6685
Sandwich	397,852,339	-\$0.0134	\$0.1095	\$0.0649	\$0.1610
	2,555,578,018	-\$0.1753	\$0.3405	\$0.2016	\$0.3668

	ILEA	ILSSA
Center Harbor	37,013	21,915
Meredith	239,478	141,793
Sandwich	43,582	25,805

Inter-Lakes School District
 Estimated Assessment
 Impacts of Proposed Budget 2017/2018

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Total Operating Budget Appropriation Increase	\$	377,928
Total Operating Revenue Decrease	<u>\$</u>	<u>(181,621)</u>
Combined Net Assessment Increase	\$	559,549

Estimated Tax Impacts

	<u>Warrant #</u>		<u>Center Harbor</u>	<u>Meredith</u>	<u>Sandwich</u>
Net Assessment Increase(Decrease) of Operating Budget	7	\$ 559,549	(\$0.6151)	\$0.4532	(\$0.0134)
Inter-Lakes Support Staff Association	3	\$ 189,513	\$0.0567	\$0.0801	\$0.0649
Inter-Lakes Teachers Association	5	\$ 320,073	\$0.0957	\$0.1352	\$0.1095
		<u>\$ 1,069,135</u>	<u>(\$0.4626)</u>	<u>\$0.6685</u>	<u>\$0.1610</u>

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

Center Harbor	(\$46.26)
Meredith	\$66.85
Sandwich	\$16.10

For example a house assessed at \$250,000 would see an increase(decrease) of:

Center Harbor	(115.66)
Meredith	167.11
Sandwich	40.24

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
1	1100 Regular Education						
2	112 Teachers' Salaries	5,302,553	5,175,402	5,504,335	5,532,389	28,054	
3	114 Assistants' Salaries	98,854	101,763	120,796	99,672	(21,124)	
4	121 Substitutes' Salaries	140,000	180,863	150,000	150,000	-	
5	122 Tutors' Salaries	28,110	25,644	28,110	28,110	-	
6	123 Activities Salaries	37,376	37,003	38,621	38,614	(7)	
7	211 Health Insurance	1,432,678	1,082,402	1,357,907	1,447,750	89,843	
8	212 Dental Insurance	85,027	69,946	89,400	85,679	(3,721)	
9	213 Life Insurance	11,795	10,460	11,205	11,136	(69)	
10	214 Long Term Disability Insurance	67	-	-	-	-	
11	215 Self Insurance	-	-	-	-	-	
12	216 ILSSA Flex Med	500	285	501	1,001	500	
13	220 FICA	420,176	409,157	448,901	449,937	1,036	
14	231 Employee Retirement	11,318	13,604	13,810	11,666	(2,144)	
15	232 Teacher Retirement	818,117	808,377	856,317	965,116	108,799	
16	250 Unemployment Compensation	9,486	5,176	9,711	9,543	(168)	
17	260 Workers Compensation	22,885	6,373	23,561	23,567	6	
18	330 Contracted Services	91,612	66,889	81,483	85,747	4,264	
19	430 Repairs & Maintenance Services	3,540	1,935	3,460	3,560	100	
20	585 Mileage Reimbursements	280	-	173	162	(11)	
21	610 Supplies	105,500	101,220	110,218	110,118	(100)	
22	611 AV Supplies	3,215	908	2,875	2,545	(330)	
23	640 Books & Printed Material	50,851	30,793	48,550	38,249	(10,301)	
24	644 Electronic Information Access	18,140	18,925	30,519	24,906	(5,613)	
25	650 Software	843	4,385	5,610	6,856	1,246	
26	731 Added Equipment	20,540	19,400	11,466	10,017	(1,449)	
27	734 New Computers	1,158	1,028	1,158	529	(629)	
28	735 Replacement Equipment	15,881	11,923	13,164	26,335	13,171	
29	750 Capital Software	-	-	-	-	-	
30	810 Dues & Fees	1,161	203	265	270	5	
31							
32	Total 1100 Regular Education	8,731,663	8,184,066	8,962,116	9,163,474	201,358	2.25%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
33							
34	1210 Special Education						
35	112 Teachers' Salaries	1,007,047	949,252	943,385	882,662	(60,723)	
36	114 Assistants' Salaries	1,058,480	1,085,574	1,115,656	1,120,259	4,603	
37	115 Clerical/Office Support	13,520	13,496	14,067	14,072	5	
38	122 Tutors' Salaries	-	8,625	-	10,000	10,000	
39	123 Activities Salaries	-	13,825	-	-	-	
40	124 Merit Pool	271	-	-	282	282	
41	211 Health Insurance	488,250	470,768	464,157	488,920	24,763	
42	212 Dental Insurance	18,351	17,697	17,405	15,167	(2,238)	
43	213 Life Insurance	2,308	2,157	2,043	1,836	(207)	
44	215 Self Insurance	-	-	-	-	-	
45	216 ILSSA Flex Med	15,000	11,927	14,500	15,000	500	
46	220 FICA	159,012	155,081	164,757	161,374	(3,383)	
47	231 Employee Retirement	117,376	119,213	123,604	127,485	3,881	
48	232 Teacher Retirement	151,879	143,127	141,566	153,236	11,670	
49	250 Unemployment Compensation	7,901	4,513	8,024	8,008	(16)	
50	260 Workers' Compensation	8,743	2,455	8,622	8,444	(178)	
51	321 Consulting Services	5,000	7,393	5,000	5,000	-	
52	330 Contracted Services	20,250	94,362	112,500	115,700	3,200	
53	430 Repairs & Maintenance Services	-	-	-	-	-	
54	500 Medicaid Services	5,500	15,996	5,500	5,500	-	
55	561 Tuition - Public	88,000	45,051	85,000	64,000	(21,000)	
56	564/569 Tuition - Non-Public	110,000	128,314	115,500	32,400	(83,100)	
57	585 Mileage Reimbursements	200	1,537	500	500	-	
58	610 Supplies	3,040	2,373	3,527	4,700	1,173	
59	611 AV Supplies	-	-	-	-	-	
60	640 Books & Printed Material	2,350	476	1,700	-	(1,700)	
61	644 Electronic Information Access	105	35	175	515	340	
62	650 Software	300	303	300	375	75	
63	731 Added Equipment	-	78	671	1,600	929	
64	734 New Computers	-	-	-	-	-	
65	735 Replacement Equipment	-	-	-	1,300	1,300	
66	738 Replacement Computers	-	-	-	-	-	
67	810 Dues & Fees	-	150	-	-	-	
68							
69	Total 1210 Special Education	3,282,883	3,293,779	3,348,159	3,238,335	(109,824)	-3.28%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
70							
71	1215 Special Education Extended School Year						
72	112 Teachers' Salaries	13,300	13,764	15,200	18,320	3,120	
73	114 Assistants' Salaries	11,884	12,804	14,780	14,780	-	
74	220 FICA	1,927	2,008	2,293	2,532	239	
75	231 Employee Retirement	1,327	1,413	1,651	1,682	31	
76	232 Teacher Retirement	2,084	1,824	2,382	3,180	798	
77	250 Unemployment Compensation	-	-				
78	260 Workers' Compensation	101	31	120	132	12	
79	330 Contracted Services	2,000	1,874	2,000	1,000	(1,000)	
80	610 Supplies	600	344	600	600	-	
81							
82	Total 1215 Extended School Year	33,223	34,061	39,026	42,226	3,200	8.20%
83							
84	1260 Bilingual						
85	112 Teacher's Salary	20,321	20,321	23,254	30,786	7,532	
86	123 Activities Salaries	-	221	-	-	-	
87	211 Health Insurance	945	1,000	1,000	1,400	400	
88	212 Dental Insurance	-	-	-	-	-	
89	213 Life Insurance	144	138	138	138	-	
90	215 Self Insurance	-	-	-	-	-	
91	220 FICA	1,631	1,509	1,856	2,463	607	
92	232 Teacher Retirement	253	3,219	3,644	5,345	1,701	
93	250 Unemployment Compensation	112	63	112	112	-	
94	260 Workers' Compensation	89	24	97	129	32	
95	330 Contracted Services	-	-	-	-	-	
96	610 Supplies	100	-	100	100	-	
97	640 Books & Printed Material	400	-	400	400	-	
98	644 Electronic Information Access	1,000	1,050	1,000	1,050	50	
99	650 Software	-	-	-	-	-	
100							
101	Total 1260 Bilingual	24,995	27,543	31,601	41,923	10,322	32.66%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
102							
103	1290 Special Ed. Assigned Coach						
104	112 Coaches Salaries	-	-	-	-	-	
105	114 Assistants Salaries	5,112	1,938	4,548	6,888	2,340	
106	220 FICA	391	148	347	527	180	
107	231 Employee Retirement	571	216	508	784	276	
108	232 Teacher Retirement	-	-	-	-	-	
109	250 Unemployment Compensation	-	-	-	-	-	
110	260 Workers' Compensation	21	2	18	28	10	
111							
112	Total 1290 Special Ed. Assigned Coach	6,095	2,305	5,421	8,227	2,806	51.76%
113							
114	1300 Vocational Education						
115	561 Tuition	90,000	96,766	100,000	100,000	-	
116							
117	Total 1300 Vocational Education	90,000	96,766	100,000	100,000	-	0.00%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
118							
119	1410 Co-Curricular Activities						
120	123 Activities Salaries	79,286	86,184	91,301	97,891	6,590	
121	220 FICA	6,066	6,593	6,985	7,488	503	
122	231 Employee Retirement	-	1,473	-	-	-	
123	232 Teacher Retirement	12,425	9,253	14,306	16,994	2,688	
124	250 Unemployment Compensation	-	-	-	-	-	
125	260 Workers' Compensation	316	99	365	391	26	
126	330 Contracted Services	2,500	2,262	2,500	2,500	-	
127	430 Repairs & Maintenance Services	1,300	1,254	1,300	1,450	150	
128	585 Mileage Reimbursements	800	851	800	1,000	200	
129	610 Supplies	3,450	1,265	4,050	4,600	550	
130	640 Books & Printed Material	2,000	1,376	2,000	2,150	150	
131	650 Software	1,200	806	1,225	1,350	125	
132	735 Replacement Equipment	-	-	-	5,000	5,000	
133	810 Dues & Fees	8,075	5,521	6,745	7,070	325	
134							
135	Total 1410 Co-Curricular Activities	117,418	116,939	131,577	147,884	16,307	12.39%
136							

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
137	1420 Athletics						
138	112 Athletic Director Salary	54,387	54,387	55,475	58,181	2,706	
139	122 Officials	-	3,590	-	-	-	
140	123 Coaching Salaries	150,031	131,270	150,771	153,232	2,461	
141	124 Merit Pool	-	-	-	1,745	1,745	
142	211 Health Insurance	8,806	5,296	5,696	6,358	662	
143	212 Dental Insurance	453	453	452	453	1	
144	213 Life Insurance	29	28	28	28	-	
145	220 FICA	15,601	14,473	15,778	16,308	530	
146	231 Employee Retirement	6,075	8,421	6,198	6,820	622	
147	232 Teacher Retirement	23,510	4,187	23,626	26,601	2,975	
148	250 Unemployment Compensation	112	63	112	112	-	
149	260 Workers' Compensation	818	217	825	853	28	
150	330 Contracted Services	112,616	96,008	113,400	111,512	(1,888)	
151	581 Conference and Travel	1,250	-	1,250	1,250	-	
152	585 Mileage Reimbursements	2,200	2,286	2,200	2,200	-	
153	610 Supplies	15,000	14,402	15,000	16,250	1,250	
154	640 Books & Printed Material	18	-	18	18	-	
155	731 Added Equipment	-	-	9,500	-	(9,500)	
156	735 Replacement Equipment	4,696	4,680	6,000	7,200	1,200	
157	810 Dues & Fees	15,497	11,081	15,497	15,497	-	
158							
159	Total 1420 Athletics	411,099	350,841	421,826	424,618	2,792	0.66%
160							
161	1430 Summer School						
162	112 Teachers' Salaries	19,240	17,140	21,760	21,760	-	
163	114 Para's Salaries	3,840	3,776	4,800	4,800	-	
164	220 FICA	1,766	1,581	2,032	2,032	-	
165	231 Employee Retirement	429	343	536	546	10	
166	232 Teacher Retirement	3,015	2,039	3,410	3,778	368	
167	250 Unemployment Compensation						
168	260 Workers' Compensation	92	24	106	106	-	
169	610 Supplies	800	364	800	800	-	
170							
171	Total 1430 Summer School	29,182	25,266	33,444	33,822	378	1.13%
172							

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
173	2110 Attendance						
174	Attendance	1	-	1	1	-	
175							
176	Total 2110 Attendance	1	-	1	1	-	0.00%
177							
178	2120 Guidance Services						
179	112 Counselor's Salaries	308,814	309,814	321,801	337,368	15,567	
180	111 Director's Salary	82,705	82,705	83,946	124,919	40,973	
181	123 Temp/Part Time Salary	-	-	-	-	-	
182	124 Merit Pool	-	-	-	-	-	
183	211 Health Insurance	115,612	117,847	118,650	108,946	(9,704)	
184	212 Dental Insurance	6,531	7,060	6,686	5,900	(786)	
185	213 Life Insurance	1,173	1,328	1,328	1,466	138	
186	214 Long Term Disability Insurance	318	337	325	359	34	
187	220 FICA	29,196	27,535	31,083	35,562	4,479	
188	232 Teacher Retirement	61,403	61,586	63,663	80,516	16,853	
189	250 Unemployment Compensation	672	363	672	784	112	
190	260 Workers' Compensation	1,595	451	1,628	1,862	234	
191	330 Contracted Services	26,141	24,242	27,223	27,287	64	
192	581 Conferences/Travel	2,250	1,080	2,250	2,250	-	
193	585 Mileage Reimbursements	600	636	600	600	-	
194	610 Supplies	1,150	-	1,150	1,000	(150)	
195	611 AV Supplies	-	-	-	-	-	
196	640 Books & Printed Material	400	187	572	1,203	631	
197	731 Added Equipment	-	-	-	-	-	
198	735 Replacement Equipment	-	-	-	-	-	
199	810 Dues & Fees	344	65	344	344	-	
200							
201	Total 2120 Guidance Services	638,904	635,236	661,921	730,366	68,445	10.34%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
202							
203	2129 Guidance Support						
204	115 Registrar's Salary	28,580	29,534	29,158	29,167	9	
205	124 Merit Pool	-	-	-	584	584	
206	211 Health Insurance	24,190	24,025	25,223	28,154	2,931	
207	212 Dental Insurance	1,518	1,517	1,518	1,518	-	
208	213 Life Insurance	29	28	28	28	-	
209	220 FICA	1,969	2,028	2,232	2,277	45	
210	231 Employee Retirement	3,193	3,299	3,258	3,387	129	
211	250 Unemployment Compensation	112	63	112	112	-	
212	260 Workers' Compensation	115	34	118	120	2	
213	581 Conferences/Travel	800	131	800	800	-	
214							
215	Total 2129 Guidance Secretarial	60,506	60,658	62,447	66,147	3,700	5.93%
216							
217	2130 Health Services						
218	112 Nurses' Salaries	122,560	129,194	132,988	132,988	-	
219	114 Nurses' Aides Salaries	28,249	28,429	29,611	29,128	(483)	
220	211 Health Insurance	30,029	30,224	30,063	36,073	6,010	
221	212 Dental Insurance	3,036	3,113	3,115	2,455	(660)	
222	213 Life Insurance	288	276	276	276	-	
223	216 ILSSA Flex Med	1,000	553	1,000	500	(500)	
224	220 FICA	12,008	12,280	12,993	12,757	(236)	
225	231 Employee Retirement	1,869	1,875	1,955	1,608	(347)	
226	232 Teacher Retirement	19,207	20,245	20,839	23,087	2,248	
227	250 Unemployment Compensation	448	250	448	448	-	
228	260 Workers' Compensation	642	189	681	669	(12)	
229	330 Contracted Services	1,150	250	1,150	1,150	-	
230	430 Repairs & Maintenance Services	150	100	150	150	-	
231	585 Mileage Reimbursements	225	76	244	235	(9)	
232	610 Supplies	8,138	7,671	8,138	8,140	2	
233	640 Books & Printed Material	-	-	-	-	-	
234	731 Added Equipment	-	-	-	-	-	
235	735 Replacement Equipment	-	-	-	-	-	
236	810 Dues & Fees	135	150	135	300	165	
237							
238	Total 2130 Health Services	229,134	234,876	243,786	249,964	6,178	2.53%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
239							
240	2140 Psychological Services						
241	112 Teachers' Salaries	3,662	-	-	-	-	-
242	123 Temp/Part Time Salary	-	-	-	-	-	-
243	211 Health Insurance	-	1,421	-	-	-	-
244	212 Dental Insurance	-	78	-	-	-	-
245	213 Life Insurance	115	-	-	-	-	-
246	220 FICA	280	-	-	-	-	-
247	232 Teacher Retirement	574	-	-	-	-	-
248	250 Unemployment Compensation	-	-	-	-	-	-
249	260 Workers' Compensation	22	-	-	-	-	-
250	330 Contracted Services	-	-	-	-	-	-
251	610 Supplies	3,740	2,422	2,500	2,500	-	-
252	650 Software	-	-	-	-	-	-
253							
254	Total 2140 Psychological Services	8,393	3,921	2,500	2,500	-	0.00%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
255							
256	2150 Speech Services						
257	112 Teachers' Salaries	222,960	208,103	223,864	206,942	(16,922)	
258	114 Assistants' Salaries	54,858	54,547	56,009	55,996	(13)	
259	211 Health Insurance	116,111	112,841	115,579	123,250	7,671	
260	212 Dental Insurance	6,942	6,870	7,045	7,705	660	
261	213 Life Insurance	491	414	470	470	-	
262	215 Self Insurance	-	-	-	-	-	
263	220 FICA	20,607	18,530	21,406	20,121	(1,285)	
264	231 Employee Retirement	6,129	6,093	6,257	6,374	117	
265	232 Teacher Retirement	34,940	32,610	35,081	35,927	846	
266	250 Unemployment Compensation	560	313	560	560	-	
267	260 Workers' Compensation	1,125	302	1,132	1,054	(78)	
268	330 Contracted Services	500	200	500	500	-	
269	430 Repairs & Maintenance Services	-	555	-	-	-	
270	585 Mileage Reimbursements	500	267	500	500	-	
271	610 Supplies	1,240	477	1,240	1,295	55	
272	611 AV Supplies	-	-	-	-	-	
273	640 Books & Printed Material	400	-	200	450	250	
274	644 Electronic Information Access	-	-	-	797	797	
275	650 Software	500	-	700	700	-	
276	731 Added Equipment	-	-	-	-	-	
277	734 New Computer Equipment	300	290	-	430	430	
278	735 Replacement Equipment	-	-	-	-	-	
279	738 Replacement Computers	-	-	-	-	-	
280							
281	Total 2150 Speech Services	468,163	442,412	470,543	463,071	(7,472)	-1.59%

Inter-Lakes School District
Master Budget 2017/2018

No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
282							
283	2160 Occupational & Physical Therapy Services						
284	112 OTR Salary	65,780	65,780	67,699	64,079	(3,620)	
285	114 COTA Salary	-	-	-	-	-	
286	124 Merit Pool	-	-	-	-	-	
287	211 Health Insurance	16,988	17,055	16,932	17,166	234	
288	212 Dental Insurance	870	896	897	1,557	660	
289	213 Life Insurance	144	138	138	138	-	
290	220 FICA	4,983	4,911	5,180	4,903	(277)	
291	231 Employee Retirement	-	-	-	-	-	
292	232 Teacher Retirement	10,308	10,308	10,609	11,125	516	
293	250 Unemployment Compensation	112	63	112	112	-	
294	260 Workers' Compensation	267	76	271	257	(14)	
295	310 Consulting Services	-	-	-	-	-	
296	330 Contracted Services	81,000	119,303	101,823	122,755	20,932	
297	581 Conference and Travel	-	-	-	-	-	
298	582 Non-Bargaining Prof. Development	-	-	-	-	-	
299	585 Mileage Reimbursements	-	-	-	-	-	
300	610 Supplies	250	106	350	425	75	
301	611 AV Supplies	100	-	-	-	-	
302	640 Books & Printed Material	100	-	100	100	-	
303	731 Added Equipment	-	-	-	148	148	
304	735 Replacement Equipment	-	-	-	350	350	
305	738 Replacement Computers	-	-	-	-	-	
306							
307	Total 2160 OT & PT Services	180,902	218,636	204,111	223,115	19,004	9.31%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
308							
309	2210 Technology Services						
310	111 Technology Director	85,028	86,000	87,290	87,290	-	
311	112 Technology Technician's Salaries	121,373	120,267	123,766	123,782	16	
312	123 Temp/Part Time Salary	-	900	-	5,000	5,000	
313	124 Merit Pool	-	-	-	3,786	3,786	
314	130 Overtime	-	-	10,000	5,000	(5,000)	
315	211 Health Insurance	89,852	68,157	73,761	82,178	8,417	
316	212 Dental Insurance	5,587	5,459	5,585	5,585	-	
317	213 Life Insurance	647	191	722	722	-	
318	214 Long Term Disability Insurance	334	323	359	398	39	
319	220 FICA	15,352	15,736	17,362	17,691	329	
320	231 Employee Retirement	23,104	23,040	24,750	25,079	329	
321	232 Teacher Retirement	-	141	-	-	-	
322	250 Unemployment Compensation	448	250	448	448	-	
323	260 Workers' Compensation	829	244	910	927	17	
324	290 Course Reimbursement	-	-	-	-	-	
325	330 Contracted Services	9,000	24,632	9,000	9,000	-	
326	331 Contracted Services - Copiers	51,200	48,223	48,500	28,559	(19,941)	
327	430 Repairs & Maintenance Services	23,000	4,845	23,000	23,000	-	
328	442 Equipment Rental	-	-	-	33,441	33,441	
329	532 Data Communications	70,000	60,620	70,000	44,000	(26,000)	
330	581 Conferences/Travel/Prof. Development	3,750	2,134	3,750	3,750	-	
331	585 Mileage Reimbursements	500	513	500	500	-	
332	610 Supplies	16,500	26,436	16,500	12,500	(4,000)	
333	644 Electronic Information Access	-	-	35,940	61,571	25,631	
334	650 Non-Capital Software	-	-	5,900	-	(5,900)	
335	731 Added Equipment	-	3,598	-	-	-	
336	734 New Computer Equipment	210,000	198,155	275,000	275,000	-	
337	738 Replacement Computers	-	20,179	15,600	40,600	25,000	
338	750 Capital Software	42,000	46,877	-	-	-	
339	810 Dues & Fees	100	205	525	525	-	
340							
341	Total 2210 Technology Services	768,604	757,123	849,168	890,332	41,164	4.85%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
342							
343	2212 Instructional & Curriculum Development						
344	111 Coordinator's Salary	93,504	93,504	94,907	94,907	-	
345	112 Staff Salaries	65,600	37,953	75,000	97,750	22,750	
346	114 Para's Salaries	-	125	-	6,000	6,000	
347	115 Secretary's Salary	14,880	14,822	15,182	15,181	(1)	
348	124 Merit Pool	-	-	-	1,728	1,728	
349	211 Health Insurance	18,516	17,055	17,905	19,986	2,081	
350	212 Dental Insurance	972	972	972	972	-	
351	213 Life Insurance	453	638	638	638	-	
352	214 Long Term Disability Insurance	359	381	367	406	39	
353	220 FICA	13,224	11,030	14,199	16,533	2,334	
354	231 Employee Retirement	-	14	-	683	683	
355	232 Teacher Retirement	24,980	22,835	26,706	33,780	7,074	
356	250 Unemployment Compensation	224	125	224	224	-	
357	260 Workers' Compensation	699	168	744	865	121	
358	290 Course Reimbursement	15,000	31,530	30,000	30,000	-	
359	291 ILSSA Course Reimbursement	7,000	1,450	7,000	7,000	-	
360	321 In-Service	3,000	3,277	3,000	5,000	2,000	
361	330 Contracted Services	18,084	51,242	51,134	58,134	7,000	
362	581 Conferences/Travel	4,000	1,003	4,000	2,250	(1,750)	
363	583 Professional Development ILEA	62,000	33,797	47,000	45,000	(2,000)	
364	584 Professional Development ILSSA	19,500	4,340	19,500	19,500	-	
365	585 Mileage Reimbursements	2,000	704	2,000	2,000	-	
366	586 Mileage Reimbursements ILSSA	-	1,058	-	-	-	
367	587 Mileage Reimbursements ILEA	-	4,990	-	-	-	
368	610 Supplies	8,500	6,139	8,500	9,500	1,000	
369	611 AV Supplies	-	-	-	-	-	
370	640 Books & Printed Material	30,170	31,195	21,490	11,500	(9,990)	
371	644 Electronic Information Access	16,500	9,422	3,390	-	(3,390)	
372	650 Software	350	-	350	-	(350)	
373	731 Added Equipment	14,724	23,196	29,936	640	(29,296)	
374	735 Replacement Equipment	-	-	-	-	-	
375	810 Dues & Fees	600	188	600	1,600	1,000	
376							
377	Total 2212 Instructional & Curriculum Development	434,839	403,153	474,744	481,777	7,033	1.48%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
378							
379	2222 School Library Services						
380	112 Library Salaries	126,957	126,784	131,402	131,402	-	
381	114 Assistants' Salaries	59,728	58,437	59,885	48,670	(11,215)	
382	211 Health Insurance	53,021	44,689	43,440	47,883	4,443	
383	212 Dental Insurance	2,473	3,203	3,114	3,114	-	
384	213 Life Insurance	289	276	276	276	-	
385	216 ILSSA Flex Med	1,000	1,076	999	999	-	
386	220 FICA	14,549	13,985	15,038	14,179	(859)	
387	231 Employee Retirement	3,945	3,854	3,973	4,047	74	
388	232 Teachers Retirement	19,895	19,867	20,591	22,812	2,221	
389	250 Unemployment Compensation	596	249	592	502	(90)	
390	260 Workers' Compensation	782	219	788	743	(45)	
391	330 Contracted Services	2,000	515	2,000	2,000	-	
392	430 Contracted Repairs	1,000	-	1,000	1,000	-	
393	585 Mileage Reimbursements	25	-	25	-	(25)	
394	610 Supplies	4,675	3,782	4,700	5,200	500	
395	611 AV Supplies	1,550	1,438	1,250	1,250	-	
396	640 Books & Printed Material	21,350	19,923	21,500	24,500	3,000	
397	644 Electronic Information Access	18,257	21,111	17,553	17,414	(139)	
398	731 Added Equipment	3,210	4,017	1,405	2,250	845	
399	734 New Computer Equipment	-	-	-	-	-	
400	735 Replacement Equipment	1,000	200	1,000	3,500	2,500	
401	810 Dues & Fees	500	594	600	695	95	
402							
403	Total 2222 School Library Services	336,802	324,218	331,131	332,436	1,305	0.39%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
404							
405	2310 School Board Services						
406	118 Treasurer's Salaries	1,500	1,500	1,500	1,500	-	
407	119 School Board Salaries	10,800	9,300	10,800	10,800	-	
408	122/123 Clerk/District Officers Salary	200	-	200	200	-	
409	220 FICA	966	826	957	957	-	
410	231 Employee Retirement	-	-	-	-	-	
411	260 Workers Compensation	53	12	50	50	-	
412	313 Staff Management Services	-	1,628	-	-	-	
413	330 Contracted Services	6,760	3,725	6,760	6,760	-	
414	2317.320 Audit	30,000	22,000	30,000	17,000	(13,000)	
415	2318.318 Legal	25,000	26,959	25,000	20,000	(5,000)	
416	331 District Meeting	1,500	1,520	1,500	1,500	-	
417	319 Negotiations	2,000	-	2,000	-	(2,000)	
418	520 Insurance	51,606	50,942	55,571	55,931	360	
419	521 Student Accident Insurance	5,718	5,718	5,718	5,718	-	
420	540 Advertising	5,750	4,785	5,750	5,750	-	
421	550 Printing	3,000	1,760	3,000	3,000	-	
422	581 Conferences/Travel	500	1,568	500	500	-	
423	610 Supplies	3,000	5,173	3,000	5,000	2,000	
424	810 Dues & Fees	7,716	10,561	8,641	10,441	1,800	
425							
426	Total 2310 School Board Services	156,069	147,977	160,947	145,107	(15,840)	-9.84%
427							
428	2320 Office of the Superintendent - SAU Services						
429	330 Contracted Services	757,090	757,090	782,100	781,422	(678)	
430							
431	Total 2320 Superintendent SAU Services	757,090	757,090	782,100	781,422	(678)	-0.09%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
432							
433	2410 Office of the Principal						
434	111 Principals' Salaries	386,277	385,737	487,823	413,123	(74,700)	
435	112 Assistant Principals' Salaries	161,413	161,410	163,834	157,325	(6,509)	
436	121 Substitutes' Salaries	-	150	1,500	1,500	-	
437	124 Merit Pool	-	-	-	6,963	6,963	
438	211 Health Insurance	121,220	111,866	118,711	149,494	30,783	
439	212 Dental Insurance	6,693	7,766	7,864	9,040	1,176	
440	213 Life Insurance	2,964	3,597	3,802	3,802	-	
441	214 Long Term Disability Insurance	2,171	2,299	2,215	2,326	111	
442	220 FICA	41,536	41,092	50,203	44,521	(5,682)	
443	231 Employee Retirement	-	8	-	-	-	
444	232 Teachers Retirement	86,214	85,910	102,823	98,437	(4,386)	
445	250 Unemployment Compensation	651	363	651	651	-	
446	260 Workers' Compensation	2,203	629	2,627	2,329	(298)	
447	330 Contracted Services	44,780	45,631	44,780	55,313	10,533	
448	430 Contracted Repairs	750	204	750	750	-	
449	442 Equipment Rental	1,000	1,087	1,000	1,000	-	
450	534 Postage	15,525	9,258	11,325	11,325	-	
451	550 Printing	8,000	2,359	8,500	7,600	(900)	
452	581 Conferences/Travel	13,500	8,424	13,500	13,500	-	
453	585 Mileage Reimbursements	4,336	3,833	5,361	5,361	-	
454	610 Supplies	10,890	8,160	11,400	11,900	500	
455	611 AV Supplies	200	-	200	-	(200)	
456	640 Books & Printed Material	450	102	450	450	-	
457	731 Added Equipment	-	-	-	-	-	
458	735 Replacement Equipment	700	-	700	400	(300)	
459	810 Dues & Fees	11,050	10,828	11,100	12,394	1,294	
460							
461	Total 2410 Office of the Principal	922,523	890,712	1,051,119	1,009,504	(41,615)	-3.96%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
462							
463	2412 Principal Support						
464	115 Secretaries Salaries	228,404	236,200	239,805	245,219	5,414	
465	123 Temp/Part Time Salary	1,862	2,205	1,907	1,907	-	
466	124 Merit Pool	-	-	-	2,191	2,191	
467	211 Health Insurance	121,131	125,251	130,395	127,820	(2,575)	
468	212 Dental Insurance	6,747	6,838	7,162	5,448	(1,714)	
469	213 Life Insurance	203	193	196	196	-	
470	220 FICA	17,192	18,033	18,896	19,524	628	
471	231 Employee Retirement	25,723	26,630	27,003	28,377	1,374	
472	250 Unemployment Compensation	784	438	784	784	-	
473	260 Workers' Compensation	944	274	991	1,023	32	
474	581 Conferences/Travel	5,100	1,613	5,100	5,150	50	
475	731 Added Equipment	-	-	-	-	-	
476							
477	Total 2412 Principal Support	408,090	417,674	432,239	437,639	5,400	1.25%
478							
479	2590 Auditorium						
480	111 Director's Salary	10,500	10,500	10,500	10,500	-	
481	123 Technician's Salary	4,000	3,963	5,000	5,000	-	
482	220 FICA	1,109	1,106	1,190	1,190	-	
483	231 Employee Retirement	1,173	-	-	-	-	
484	250 Unemployment Compensation	-	18	-	-	-	
485	260 Workers' Compensation	58	17	62	62	-	
486	330 Contracted Services	-	-	-	-	-	
487	610 Supplies	3,000	390	3,000	3,000	-	
488	731 Added Equipment	-	22,926	-	-	-	
489	735 Replacement Equipment	-	-	-	5,000	5,000	
490							
491	Total 2590 Auditorium	19,840	38,920	19,752	24,752	5,000	25.31%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
492							
493	2610 Operation of Plant						
494	111 Building & Grounds Supervisor	71,894	71,894	72,972	74,770	1,798	
495	116 Custodian Salaries	361,374	345,594	349,097	346,478	(2,619)	
496	117 Maintenance Salaries	92,738	96,464	94,349	94,370	21	
497	121 Summer/Substitutes	43,000	32,841	33,000	33,000	-	
498	124 Merit Pool	-	-	-	21,277	21,277	
499	130 Overtime	15,000	28,834	25,000	30,000	5,000	
500	211 Health Insurance	261,581	256,169	271,326	331,301	59,975	
501	212 Dental Insurance	12,114	14,334	14,462	16,397	1,935	
502	213 Life Insurance	859	1,020	1,030	1,030	-	
503	214 Long Term Disability Insurance	263	293	283	320	37	
504	220 FICA	43,216	43,380	44,395	46,008	1,613	
505	231 Employee Retirement	65,044	59,723	63,281	66,802	3,521	
506	232 Teacher Retirement	-	-	-	-	-	
507	250 Unemployment Compensation	1,568	975	1,748	1,748	-	
508	260 Workers' Compensation	19,499	4,385	19,018	19,996	978	
509	330 Contracted Services	3,500	4,596	3,500	4,150	650	
510	411 Water and Sewer	15,350	20,168	15,350	24,200	8,850	
511	421 Rubbish Removal	34,400	37,327	36,200	39,000	2,800	
512	430 Repairs & Maintenance Services	7,500	8,662	2,550	6,900	4,350	
513	531 Telephone	33,000	32,793	34,000	33,000	(1,000)	
514	532 Information Access Fees	-	-	-	-	-	
515	585 Conferences/Travel	4,250	1,153	2,250	2,250	-	
516	610 Supplies	95,000	106,948	101,994	101,994	-	
517	622 Electricity	175,589	167,440	182,098	109,003	(73,095)	
518	623 Propane	8,000	8,344	10,000	8,500	(1,500)	
519	624 Fuel Oil	197,978	86,379	37,898	60,760	22,862	
520	629 Pellet Fuel	-	34,703	97,000	67,950	(29,050)	
521	644 Electronic Information Access	1,400	1,180	1,250	-	(1,250)	
522	731 Added Equipment	-	-	-	-	-	
523	735 Replacement Equipment	5,000	282	-	-	-	
524	810 Dues & Fees	-	274	-	-	-	
525							
526	Total 2610 Operation of Plant	1,569,117	1,466,154	1,514,051	1,541,204	27,153	1.79%

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No.	Function/Description	VOTED 2015/2016	ACTUAL 2015/2016	VOTED 2016/2017	PROPOSED 2017/2018	\$ Increase/ (Decrease) 2016/2017	% Change to Voted 16/17
527							
528	2620 Buildings & Equipment						
529	330 Contracted Services	84,900	77,143	88,036	93,091	5,055	
530	331 Other Contracted Services	-	11,410	1,500	1,500	-	
531	430 Contracted Repairs	86,500	214,430	184,700	96,500	(88,200)	
532	431 Maintenance Contracts		-		-	-	
533	442 Rental Equipment	500	1,014	500	750	250	
534	448 LED Lighting Lease	4,500	4,490	4,500	4,500	-	
535	449 Honeywell Lease	227,964	-	490,000	511,538	21,538	
536	585 Mileage Reimbursements	1,000	2,141	2,000	2,000	-	
537	610 Supplies	45,000	49,288	52,000	52,000	-	
538	731 Added Equipment	-	17,356	-	-	-	
539	735 Replacement Equipment	342,131	438,292	142,500	195,000	52,500	
540							
541	Total 2620 Buildings & Equipment	792,495	815,563	965,736	956,879	(8,857)	-0.92%
542							
543	2630 Care & Upkeep of Grounds						
544	330 Contracted Services	2,500	3,439	15,500	8,000	(7,500)	
545	422 Snow Plowing	39,000	35,758	39,800	39,800	-	
546	424 Lawn Care	39,000	58,185	39,975	39,975	-	
547	429 Other Cleaning Services	2,500	1,800	6,500	4,000	(2,500)	
548	430 Repairs & Maintenance Services	3,500	5,294	7,200	22,900	15,700	
549	450 Construction - Special Projects	-	-	-	-	-	
550	610 Supplies	7,000	7,771	7,000	7,000	-	
551	731 Added Equipment		-		-	-	
552	735 Replacement Equipment		3,135		17,800	17,800	
553							
554	Total 2630 Care & Upkeep of Grounds	93,500	115,381	115,975	139,475	23,500	20.26%

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555							
556	2700 Transportation						
557	2721.519 Regular Education Transportation	733,536	630,204	648,438	686,098	37,660	
558	2722.519 Special Education Transportation	105,880	117,379	140,980	105,880	(35,100)	
559	2723.519 Vocational Mid-Day Run	11,614	22,109	23,692	24,166	474	
560	2724.519 Athletic Transportation	62,800	59,475	53,830	61,000	7,170	
561	2725.519 Field Trips & Co-Curricular	51,990	35,384	51,490	49,440	(2,050)	
562	2727.519 Homeless	11,000	29,553	15,900	15,900	-	
563	2728.519 Summer School	4,300	3,704	4,300	4,300	-	
564							
565	Total 2700 Transportation	981,120	897,808	938,630	946,784	8,154	0.87%
566							
567	2850 Retired Employee Expenses						
568	211 Retiree Health Insurance	779,789	774,299	915,117	1,099,132	184,015	
569	215 Self Insurance	10,000	1,135	-	-	-	
570							
571	Total 2850 Retired Employee Expenses	789,789	775,434	915,117	1,099,132	184,015	20.11%

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572							
573	5100 Debt Services						
574	830 Interest	-	-	-	-	-	
575	910 Principal	-	-	-	-	-	
576							
577	Total 5100 Debt Services	-	-	-	-	-	0.00%
578							
579	5222 Federal Funds Transfer						
580	930 Transfer to Federal Funds	-		-	-	-	
581							
582	Total 5222 Federal Funds Transfer	-	-	-	-	-	0.00%
583							
584	5252 Expendable Trust Transfer						
585	930 Transfer to Expendable Trust	75,000	75,000	75,000	-	(75,000)	
586							
587	Total 5252 Expendable Trust Transfer	75,000	75,000	75,000	-	(75,000)	-100.00%
588							
589	Total General Fund	22,417,439	21,609,511	23,344,188	23,722,116	377,928	1.62%
590							
591	5220 Federal Funds						
592	930 Federal Grants	200,000	-	200,000	200,000	-	
593	5221 Food Service Fund						
594	930 Food Service Fund	395,000	-	395,000	395,000	-	
595							
596	Total Appropriations	23,012,439	21,609,511	23,939,188	24,317,116	377,928	1.58%