



Buffalo Hanover Montrose Schools

Annual Budget

2018-2019

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Dave Wilson, Chair	Jan. 2016	Dec. 2019
Sue Lee, Vice Chair	Jan. 2006	Dec. 2019
Melissa Brings, Clerk	Jan. 2008	Dec. 2019
Laurie Raymond, Treasurer	Jan. 2012	Dec. 2019
Kenneth Ogden, Director	Mar. 2013	Dec. 2021
Amanda Reineck, Director	Jan. 2018	Dec. 2021
Bob Sansevere, Director	Sept. 2016	Dec. 2021

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

Gary Kawlewski, Director of Finance & Operations
Miranda Kramer, Controller

BUILDING PRINCIPALS/COORDINATOR

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
To Be Determined	Phoenix Learning Center
Matt Lubben	Buffalo Community Middle School
Michelle Robinson	Parkside Elementary
Mat Nelson	Discovery Elementary
Brad Koltes	Hanover Elementary
Tony Steffes	Montrose Elementary
Don Metzler	Tatanka Elementary
Carmen Tubbs	Northwinds Elementary

**ISD 877 BUFFALO-HANOVER-MONTROSE
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MISSION STATEMENT & OBJECTIVES

MISSION STATEMENT

Making a difference by preparing all students for a successful future in a changing world.

CORE VALUES

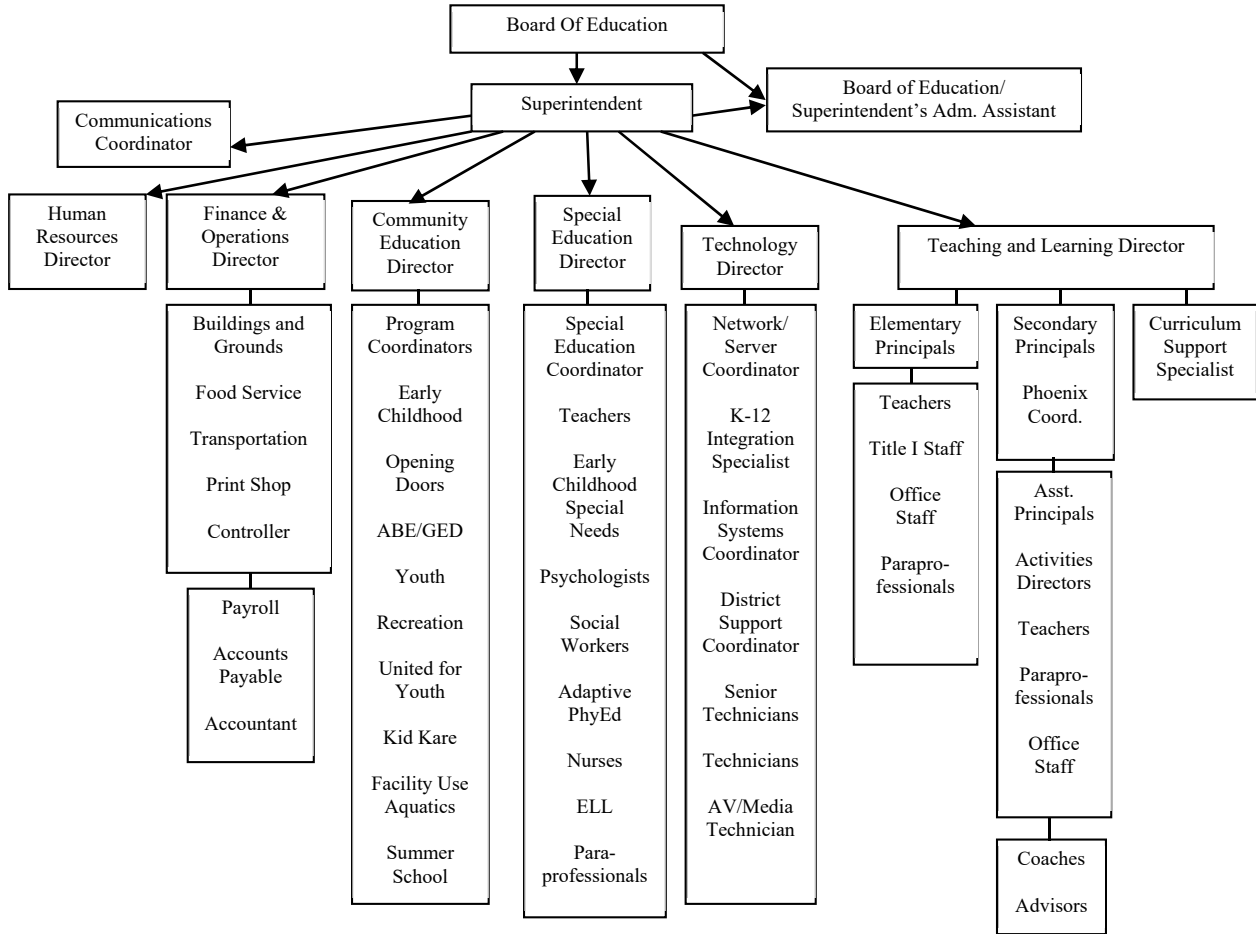
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a critical role in enhancing student development.
- In all aspects of the district, we adhere to honesty, integrity, fairness, and ethics.

KEY EXPECTATIONS

- Each student explores strengths and passions through varied educational opportunities.
- Each student demonstrates academic growth and success.
- Student learning and engagement are optimized through high-quality and innovative instructional strategies.
- Everyone in our schools experiences a safe, comfortable, and caring environment.
- The district operates efficiently and effectively.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUDGET OVERVIEW

PURPOSE OF THE BUDGET

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

KEY OBJECTIVES OF THE BUDGET PROCESS

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

SIGNIFICANT STATE STATUTE REQUIREMENTS

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE

<u>Date Due</u>		<u>Procedure</u>
October/ November	Capital Outlay	Principals, with the help from their employees, will submit a priority listing of facility needs. Facility needs shall be defined as improvements and/or major repairs of school sites, building and permanent attached fixtures or equipment. Principals shall submit building renovation requests for the next two years. This will encourage planning and development of a scheduled replacement program. A request form may be used for compiling a list of facility needs. A separate list shall be developed for each year. The principal in each building will compile the master list with priorities.
November/ December	Supply Allocations	Allocations shall be sent to each building principal and department administrators from the Business Office. Copies of budget worksheets shall be given to each person with an area of responsibility.
December	Capital Outlay	Principals shall meet with the Director of Building and Grounds to review the building facility needs lists, help with estimates, prioritize, etc. The building facility need lists supplied by the principals at these site reviews will be updated by the Director of Building and Grounds and prioritized on a district-wide basis. Principals should have all their requests ready by these site reviews.
January		Revenue and expenditure projections and financial forecasts are presented to the School Board.
January	Capital Outlay	The Director of Building and Grounds will review facility needs with each building principal. Changes will be made by the Director of Building and Grounds, and the final request shall be reviewed with the Superintendent and Director of Finance & Operations.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE - CONTINUED

<u>Date Due</u>		<u>Procedure</u>
December/January/ February	Personnel	Principals/department administrators will evaluate their personnel needs and submit addition and deletion lists along with appropriate rationale to the Superintendent and Director of Human Resources for review.
	Supply Allocations	Principals/department administrators, with the help of their employees, will evaluate their needs and develop their supply budgets.
February	Capital Outlay	A preliminary Capital Outlay/Facility budget shall be given to the School Board.
	Supply Allocations	Principals/department administrators shall submit their supply budget to the Business Office.
March/April	Personnel	Superintendent, Director of Human Resources, and Director of Teaching and Learning finalize staffing ratios and staffing levels for teaching staff and ESP's.
April	Capital Outlay	The School Board approves the final Capital Outlay/Facility budget.
April/May		The Business Office inputs personnel into the budget. Salary projections shall be combined with other material and submitted to the Superintendent for review. A preliminary budget shall be given to the School Board.
June		School Board approves final budget.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 22, 2018, the School Board approved the 2018-2019 budget assumptions for the General Fund. The assumptions were approved in order to build the 2018-2019 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The assumptions were amended to include additional staffing requests, two additional regular bus routes, and the language arts curriculum adoption. The approved assumptions are as follows:

- ❑ General Education Aid \$6,312 – increases 2% or \$124 per pupil
- ❑ Kindergarten projection assumes 99.5% of the students will attend full day program
- ❑ Special Education revenue – increases 2.5%
- ❑ \$189.13 board approved referendum approved in May 2018
- ❑ Pre-K enrollment projection estimated at 5,656 based on November 2017 report with minor adjustments
- ❑ Literacy Aid continues in 2018-19
- ❑ Full implementation of the Long Term Facilities Maintenance program revenue
- ❑ 2.95 FTE Superintendent contingency staffing to address staffing issues
- ❑ 1.0 FTE special education staffing contingency
- ❑ Maintain 2009-10 approved staffing ratios also used for 2017-18 with the exception of an additional 1.9 FTE teaching positions
- ❑ Salary/benefit increases based on contracts, expected market conditions
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ Alternative Teacher Development program (QComp/PPD)
- ❑ Integration and Achievement program
- ❑ Two additional regular bus routes
- ❑ Language Arts curriculum adoption purchases
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Continuation of 6.0 FTE addition for the class size reduction initiative
- ❑ \$400,000 to be allocated to assigned fund balance for technology set aside to be spent in the future
- ❑ OPEB contributions continue in 2018-19 out of the general fund and the OPEB trust fund
- ❑ Full implementation of the Long Term Facilities Maintenance program

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

The budget plan was developed with no planned increases of paid lunch meal prices. For the 2018-2019 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.90	\$2.70
Middle School	\$2.00	\$2.90
High School	\$2.00	\$2.90
Adult	\$2.20	\$3.70

COMMUNITY SERVICE FUND

On May 14, 2018, the preliminary Community Service budget was presented. The program continues with a similar level of programming as the prior year with the exception of the discontinuance of the Little Kid Kare program which is now being operated by a third party.

HRA TRUST FUND

The District has created a sunset clause in the teachers and administrators contracts. Individuals hired after the sunset date in their respective contracts are no longer eligible for the grandfathered post-retirement insurance benefits. The new provisions require the district to make an up-front contribution to the employee's HRA account upon hire and an annual contribution to the employee's HRA account for each year of service. Each contract has a contribution limit for the individual employee. These funds are held in an irrevocable trust fund and the employees have to meet certain vesting requirements before they can access these funds. The balances shown for this fund represent contributions and any accrued interest earned on those funds. Contributions to this trust fund are included as part of the General fund expenditures.

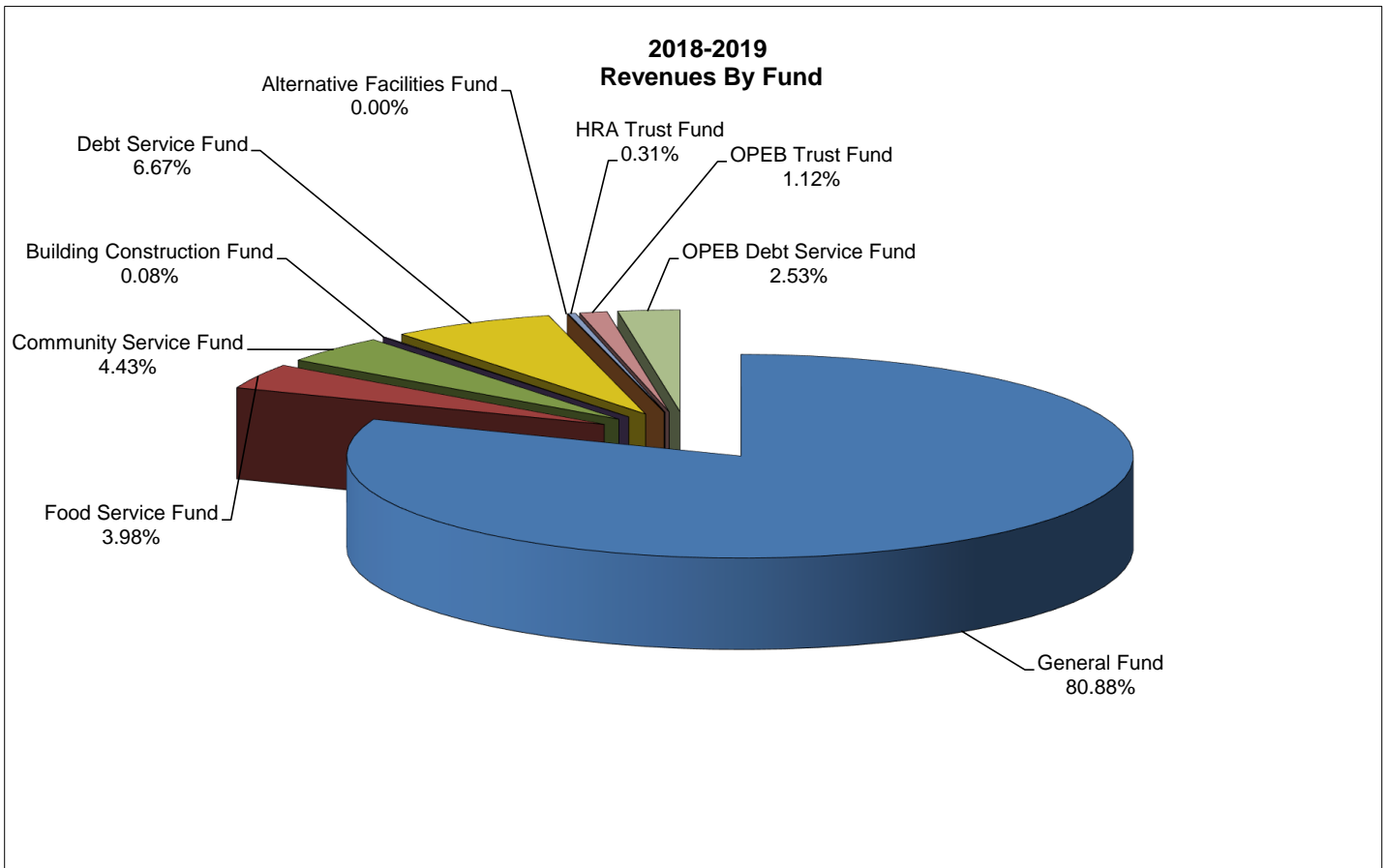
BUILDING CONSTRUCTION FUND

On November 4, 2014 voters of the school district approved a bond issue for the improvement and betterment of facilities. The funds will be used for upgrades in the following categories: Safety and Security, Deferred Maintenance, Technology, Building Additions, and Activities. The projects began in the spring of 2015 and will continue through the 2020-21 school year.

**ISD 877 BUFFALO-HANOVER-MONTROSE
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ALL FUNDS - REVENUE SUMMARY

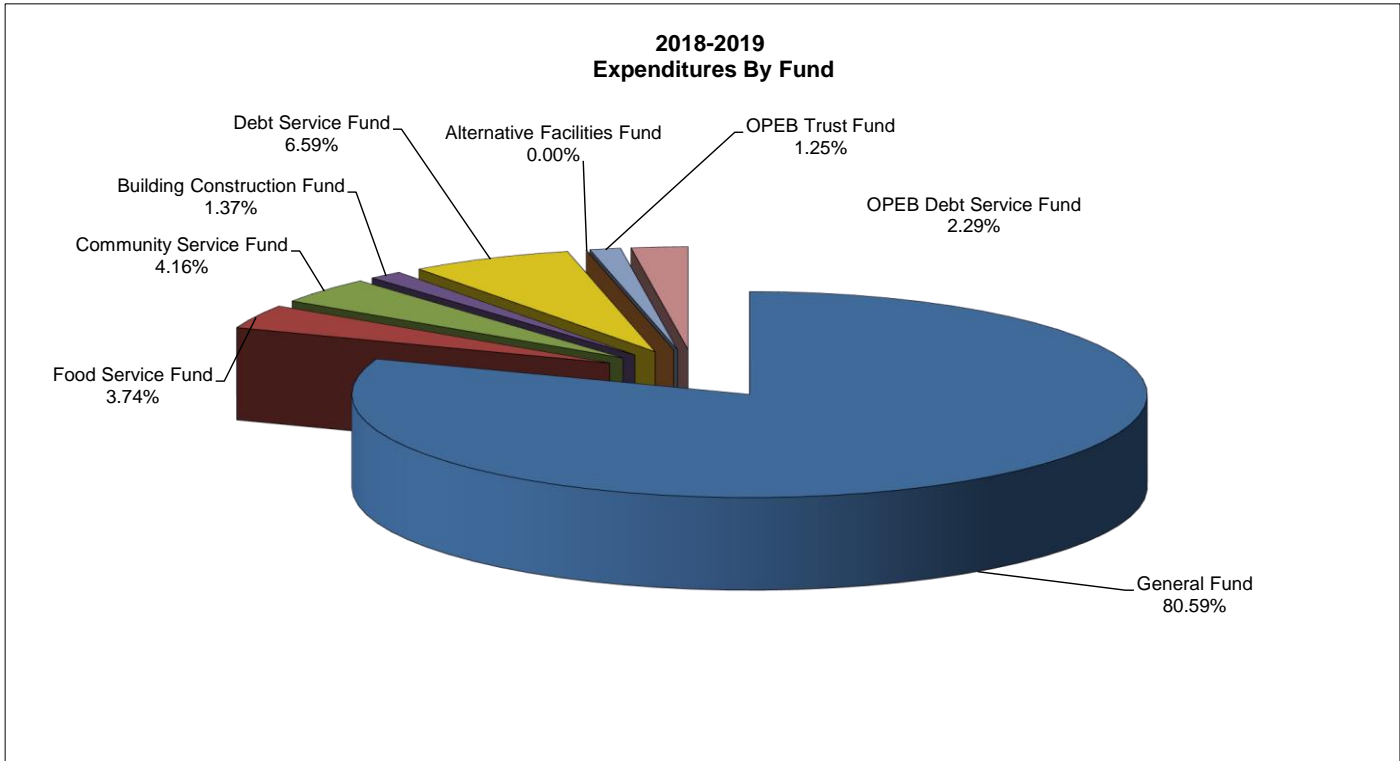
	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund	\$61,024,329	\$62,463,044	\$64,240,877	\$66,337,867
Food Service Fund	\$3,073,405	\$3,160,304	\$3,205,610	\$3,265,777
Community Service Fund	\$3,700,150	\$3,830,995	\$3,754,551	\$3,631,386
Building Construction Fund	\$154,563	\$513,219	\$181,844	\$67,750
Debt Service Fund	\$7,388,480	\$6,312,970	\$12,491,111	\$5,467,858
Alternative Facilities Fund	\$0	\$0	\$0	\$0
HRA Trust Fund	\$282,495	\$277,568	\$350,446	\$254,931
OPEB Trust Fund	\$517,663	\$1,228,814	\$800,754	\$920,641
OPEB Debt Service Fund	\$499,453	\$10,978,150	\$1,277,324	\$2,074,994
Total	\$76,640,538	\$88,765,064	\$86,302,517	\$82,021,204



**ISD 877 BUFFALO-HANOVER-MONTROSE
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ALL FUNDS - EXPENDITURE SUMMARY

	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund	\$60,679,187	\$62,048,814	\$66,348,224	\$69,234,145
Food Service Fund	\$2,841,567	\$2,860,198	\$3,134,899	\$3,216,506
Community Service Fund	\$3,836,307	\$3,955,605	\$3,840,742	\$3,569,965
Building Construction Fund	\$12,899,549	\$12,710,713	\$4,984,300	\$1,179,300
Debt Service Fund	\$7,264,448	\$6,539,922	\$12,601,705	\$5,664,947
Alternative Facilities Fund	\$0	\$0	\$0	\$0
OPEB Trust Fund	\$867,233	\$1,010,879	\$1,167,834	\$1,072,361
OPEB Debt Service Fund	\$494,438	\$10,915,121	\$1,229,766	\$1,970,860
Total	\$88,882,729	\$100,041,252	\$93,307,470	\$85,908,084



General Fund

01 General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; normal operations and maintenance; pupil transportation and capital expenditures.

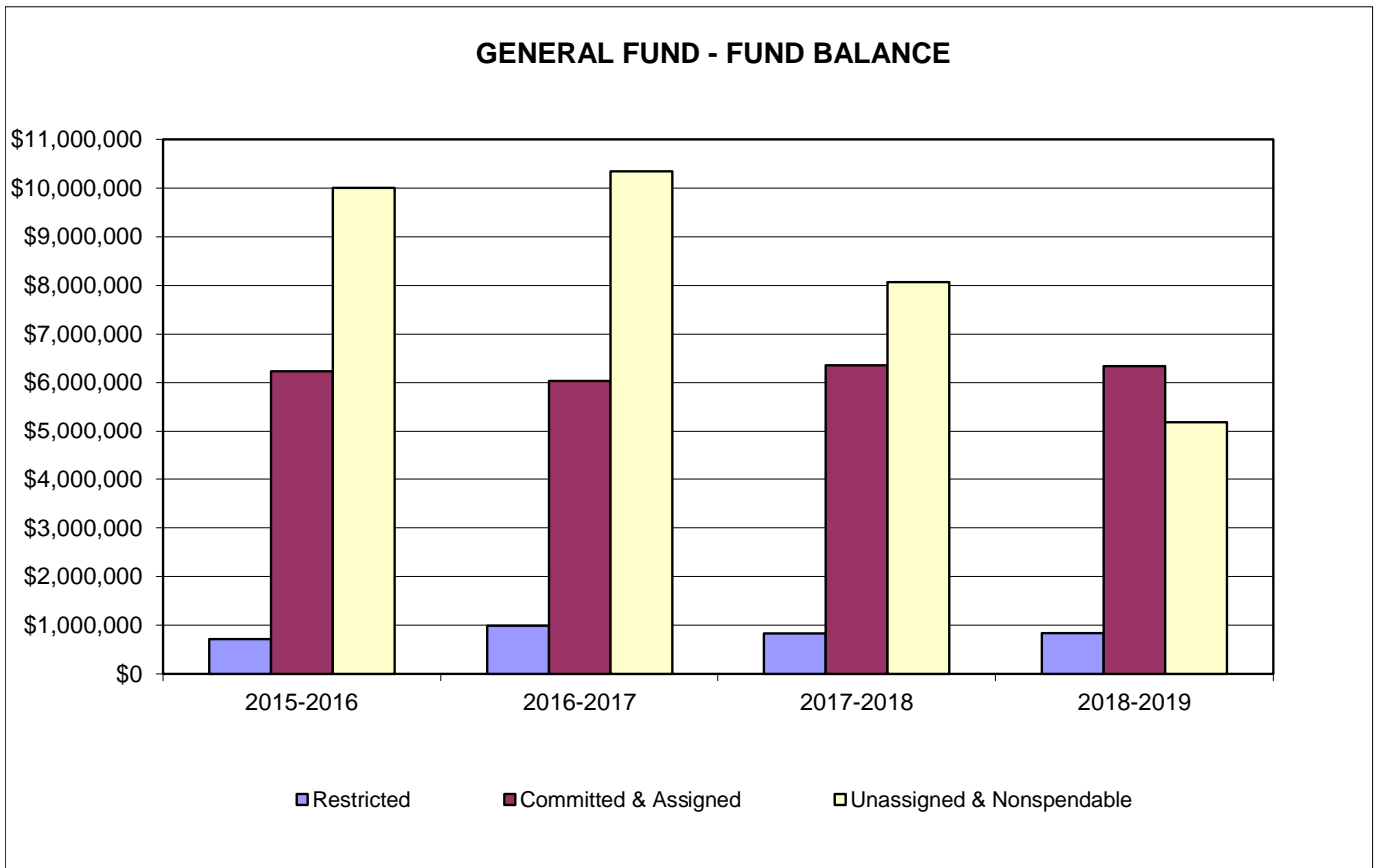
The General Fund also includes the Capital Outlay Fund, which the district accounts for separately for internal purposes. The Capital Outlay expenditures account for the health and safety programs, facility repair and maintenance.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2015-2016	2016-2017	2017-2018	2018-2019
			Projected	Projected
Fund Balance:				
Restricted	\$715,582	\$989,971	\$832,841	\$839,590
Committed & Assigned	\$6,239,274	\$6,037,929	\$6,362,386	\$6,340,391
Unassigned & Nonspendable	\$10,001,876	\$10,343,061	\$8,068,387	\$5,187,355
Total Fund Balance	\$16,956,732	\$17,370,961	\$15,263,614	\$12,367,336
Total General Fund Expenditures	\$60,679,187	\$62,048,814	\$66,348,224	\$69,234,145

Unassigned Fund Balance as a % of Total Expenditures	16.48%	16.67%	12.16%	7.49%
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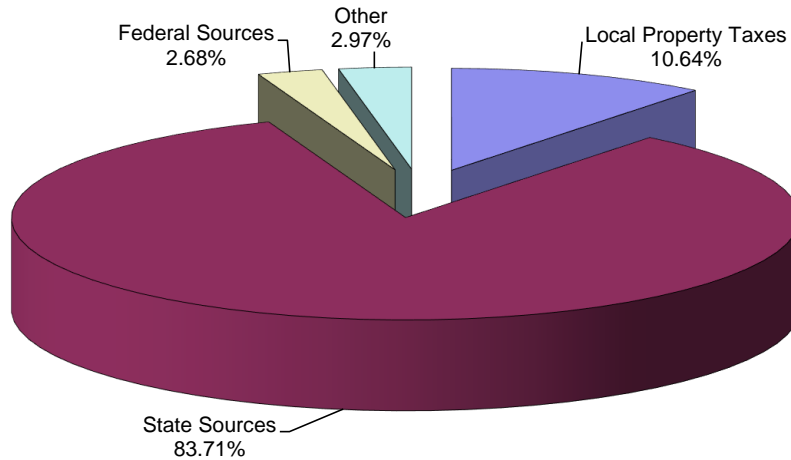


**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

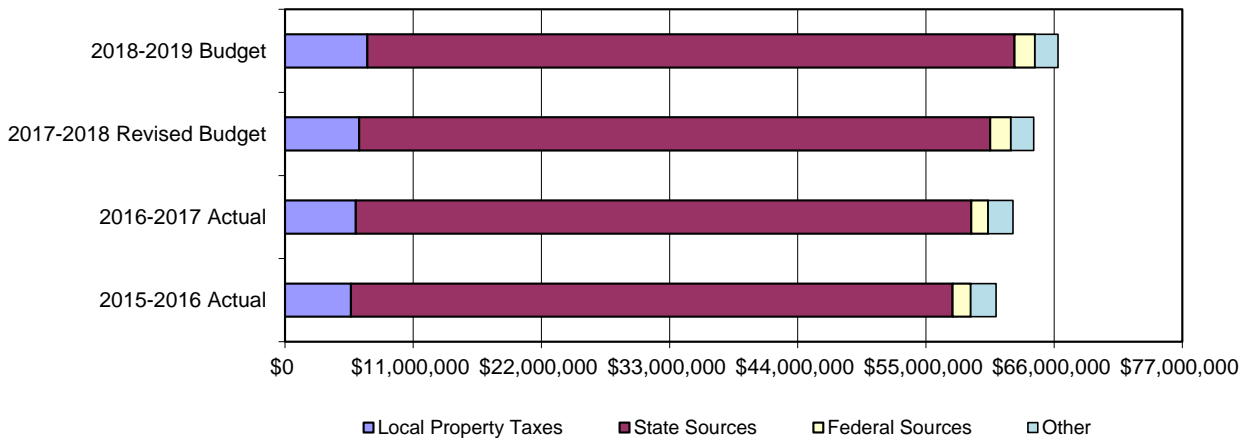
GENERAL FUND 01 - REVENUE SUMMARY

	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
Local Property Taxes	\$5,655,260	\$6,083,981	\$6,372,211	\$7,060,240	\$688,029	10.80%
State Sources	\$51,632,854	\$52,807,325	\$54,136,174	\$55,530,760	\$1,394,586	2.58%
Federal Sources	\$1,552,551	\$1,445,879	\$1,774,980	\$1,774,980	\$0	0.00%
Other	\$2,183,664	\$2,125,859	\$1,957,512	\$1,971,887	\$14,375	0.73%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$61,024,329	\$62,463,044	\$64,240,877	\$66,337,867	\$2,096,990	3.26%

**2018-2019
General Fund Revenue By Source**



General Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$3,771,038	\$3,889,249	\$3,911,075	\$4,273,680
111	Property Taxes - Health & Safety - 05	\$285,837	\$48,365	(\$81,324)	\$0
111	Long Term Facilities Maint. Levy - 05	\$0	\$668,292	\$1,013,640	\$1,284,103
302-111	Property Taxes - Lease Levy - 05	\$467,572	\$475,141	\$470,507	\$442,175
335-111	Alt Teaching Q Comp Levy	\$380,845	\$431,234	\$458,314	\$467,946
342-111	Property Taxes - Safe Schools	\$224,927	\$226,567	\$235,458	\$227,795
830-111	Property Taxes - Career Tech	\$80,347	\$148,608	\$166,585	\$166,585
835-111	Property Taxes - Deferred Maint - 05	\$254,462	\$0	\$0	\$0
005	Property Taxes - Re-Employment	\$17,594	\$138	\$2,352	\$2,352
009	Fiscal Disparities	\$67,486	\$77,612	\$77,611	\$77,611
210	County Apportionment	\$82,758	\$84,993	\$84,993	\$84,993
189	Misc County Tax Revenue	\$22,394	\$33,782	\$33,000	\$33,000
112	Property Tax Shift	\$0	\$0	\$0	\$0
Sub-Total Property Tax & County Revenue		\$5,655,260	\$6,083,981	\$6,372,211	\$7,060,240
Tuition, Fees & Admissions					
211	Parking Fees	\$60,508	\$65,897	\$65,525	\$65,525
202/050/203	Admission & Student Activity Revenue	\$393,457	\$405,902	\$406,758	\$397,233
180	Third Party Billings	\$68,007	\$98,588	\$100,000	\$115,000
Sub-Total Tuition, Fees & Admissions		\$521,972	\$570,387	\$572,283	\$577,758
Other Local Revenue					
130	Interest Revenue	\$101,374	\$142,721	\$150,273	\$162,457
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$46,627	\$59,394	\$48,677	\$72,365
021	Revenue from Other Districts	\$75,806	\$99,745	\$50,000	\$50,000
096/601	Donations	\$41,976	\$68,335	\$44,349	\$44,349
096	Donations - Fund 05	\$0	\$0	\$2,959	\$2,959
097	E Rate Revenue	\$114,920	\$104,596	\$0	\$0
188	Retiree Contributions	\$88,623	\$104,132	\$82,775	\$96,610
610	Sales Tax	\$12,743	\$13,061	\$14,000	\$14,000
099/339	Misc Local Revenue	\$92,302	\$94,742	\$61,180	\$66,680
099	Misc Revenue - 05	\$63,054	\$41,807	\$43,307	\$0
099	Student Activities - 09	\$770,506	\$692,245	\$745,809	\$745,809
205	Shop Receipts	\$26,512	\$24,168	\$29,000	\$28,000
206	Band Receipts	\$2,059	\$1,902	\$3,000	\$3,000
207	Art Receipts	\$8,176	\$3,799	\$6,000	\$4,000
209	Home Ec Receipts	\$0	\$576	\$0	\$0
195	Insurance Recovery	\$5,455	\$5,407	\$5,000	\$5,000
369	Arts Mag Grant/OOSS/CMJTS/SHIP	\$7,522	\$0	\$0	\$0
Sub-Total Other Local Revenue		\$1,556,055	\$1,555,030	\$1,384,729	\$1,393,629

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$209,975	\$204,545	\$223,602	\$221,991
211	General Education Aid	\$38,028,192	\$38,621,631	\$39,397,246	\$39,877,355
302-211	Operating Capital	\$461,454	\$463,050	\$457,880	\$459,854
302-211	Operating Capital - 05	\$918,610	\$927,667	\$917,134	\$921,089
306-211	Staff Development	\$751,981	\$769,678	\$782,175	\$793,708
313-211	Integration	\$366,174	\$370,781	\$373,496	\$374,337
317-211	Basic Skills	\$1,109,952	\$1,067,362	\$1,029,967	\$1,174,618
330-211	Learning & Development	\$1,287,955	\$1,276,871	\$1,256,079	\$1,244,599
320-300	American Indian Education	\$0	\$25,668	\$26,802	\$26,802
335-211	Alt Teaching Q Comp	\$1,108,522	\$1,071,279	\$1,068,927	\$1,039,858
388-211	Gifted & Talented	\$82,177	\$82,461	\$82,161	\$81,735
212	Literacy Aid	\$321,352	\$326,934	\$334,388	\$334,388
312	Shared Time	\$14,403	\$12,253	\$4,853	\$4,853
227	Abatement Aid	\$3,385	\$2,686	\$3,634	\$3,634
229	Disparity Reduction	\$361	\$532	\$510	\$510
234	Hmstd Mkt Value Credit	\$15,636	\$22,808	\$20,985	\$20,985
258	Mobile Hmstd Mkt Value Credit	\$102	\$220	\$0	\$0
302-300	Equity Aid - 05	\$35,050	\$26,757	\$27,000	\$27,000
317	Long Term Facilities Maintenance - 05	\$0	\$72,921	\$349,773	\$980,752
385-300	Deferred Maint - 05	\$95,842	(\$118)	\$0	\$0
714-300	Deseg Transport	\$157,919	\$116,407	\$117,850	\$117,850
720-300	Nonpublic Pupil Transport	\$151,287	\$131,205	\$127,570	\$127,570
830-300	Secondary Vocational Transport	\$73,647	\$55,112	\$93,662	\$78,781
363	Special Education	\$5,734,596	\$6,894,924	\$7,120,452	\$7,298,463
369	Other Revenue from State Agencies	\$674,400	\$0	\$0	\$0
397	TRA Special Funding	\$0	\$206,655	\$206,657	\$206,657
399	Other State Aid	\$29,882	\$57,036	\$113,371	\$113,371
Sub-Total State Aids		\$51,632,854	\$52,807,325	\$54,136,174	\$55,530,760

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

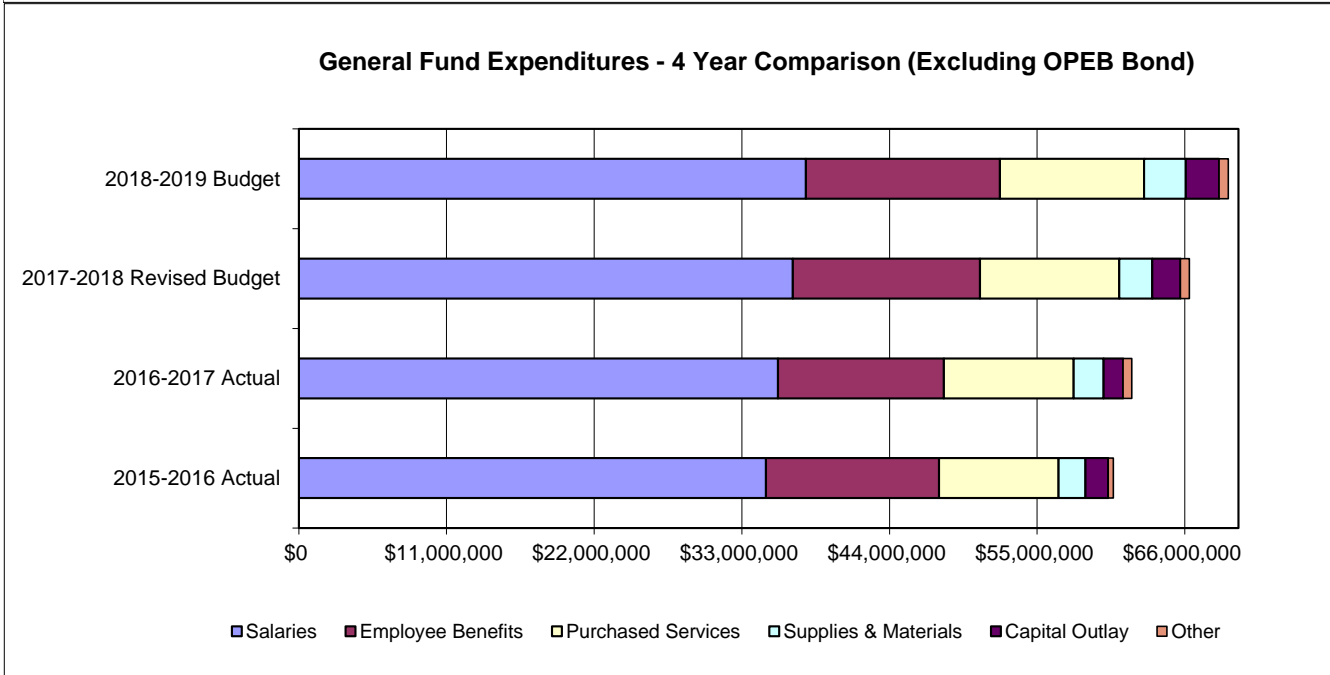
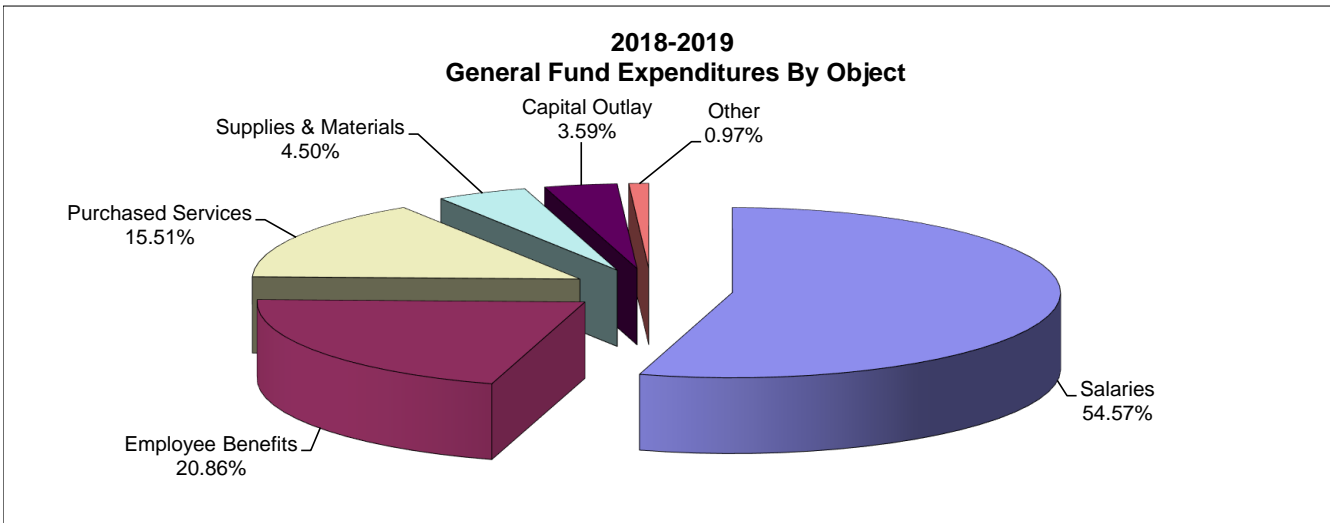
GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$410,636	\$354,451	\$449,221	\$449,221
470	Title I - ARRA	\$0	\$0	\$0	\$0
414	Title II Part A	\$116,218	\$100,294	\$105,231	\$105,231
417	Title III Part A	\$0	\$4,004	\$6,306	\$6,306
419	Special Education	\$916,803	\$898,701	\$984,806	\$984,806
420	Special Education - Preschool	\$20,208	\$9,956	\$34,714	\$34,714
422	Special Education - IEIC	\$27,804	\$17,760	\$32,702	\$32,702
425	Special Education - EIS	\$60,000	\$60,000	\$60,000	\$60,000
435	Special Education - CIMP	\$0	\$0	\$0	\$0
437	Special Education - Preschool Incentive	\$0	\$0	\$0	\$0
480-486	Special Education - ARRA	\$0	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$0	\$0	\$100,000	\$100,000
628	Carl Perkins	\$882	\$713	\$2,000	\$2,000
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$1,552,551	\$1,445,879	\$1,774,980	\$1,774,980
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$0	\$0	\$0
623	Sale of Property - 05	\$105,000	\$0	\$0	\$0
624	Sale of Equipment - 05	\$637	\$442	\$500	\$500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$105,637	\$442	\$500	\$500
Total General Fund Revenue		\$61,024,329	\$62,463,044	\$64,240,877	\$66,337,867

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

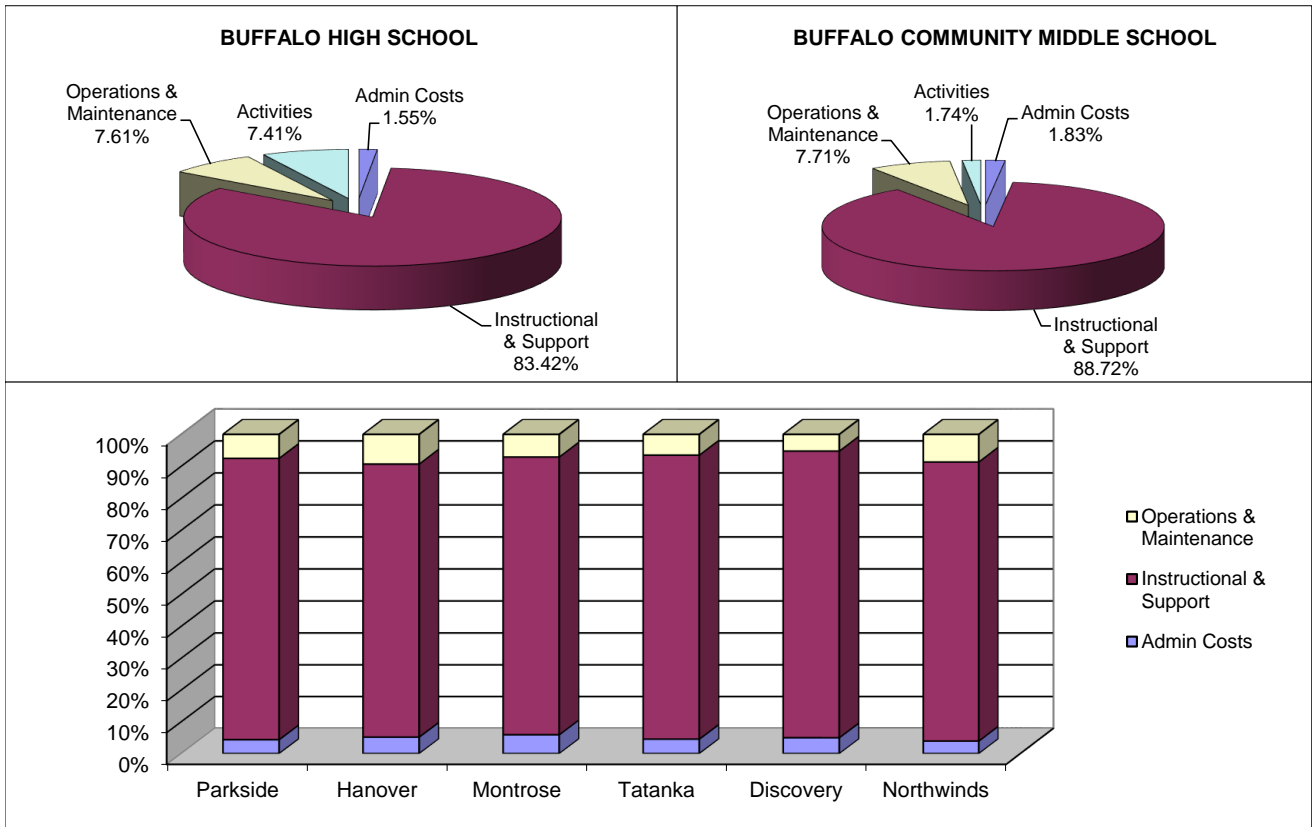
	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
Salaries	\$34,789,462	\$35,692,543	\$36,805,831	\$37,780,374	\$974,543	2.65%
Employee Benefits	\$12,899,435	\$12,367,675	\$13,939,587	\$14,444,692	\$505,105	3.62%
Purchased Services	\$8,914,334	\$9,670,428	\$10,364,832	\$10,734,760	\$369,928	3.57%
Supplies & Materials	\$1,994,772	\$2,220,867	\$2,466,043	\$3,116,836	\$650,793	26.39%
Capital Outlay	\$1,692,183	\$1,456,111	\$2,107,830	\$2,482,684	\$374,854	17.78%
Other	\$389,001	\$641,190	\$664,101	\$674,799	\$10,698	1.61%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$60,679,187	\$62,048,814	\$66,348,224	\$69,234,145	\$2,885,921	4.35%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$240,269	\$12,898,086	\$1,176,886	\$1,146,373
Buffalo Community Middle School	\$197,606	\$9,561,672	\$831,035	\$187,059
Parkside Elementary	\$184,943	\$3,719,097	\$315,907	
Hanover Elementary	\$179,301	\$2,955,510	\$320,364	
Montrose Elementary	\$185,324	\$2,720,541	\$221,182	
Tatanka Elementary	\$184,884	\$3,618,593	\$263,987	
Discovery Elementary	\$92,646	\$1,668,779	\$96,786	
Northwinds Elementary	\$176,336	\$3,901,983	\$385,273	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**BUFFALO HIGH SCHOOL & PHOENIX
MARK MISCHKE
GRADE 9-12**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$369,823	\$473,872	\$459,130	\$494,320	\$35,190
Managerial Salaries	\$160,112	\$98,686	\$122,980	\$126,050	\$3,070
Certified Salaries	\$6,285,061	\$6,530,917	\$6,651,501	\$6,833,545	\$182,044
Classified Salaries	\$1,318,884	\$1,381,615	\$1,507,925	\$1,490,845	(\$17,080)
Other Salaries	\$979,190	\$984,812	\$1,013,036	\$1,013,188	\$152
Employee Benefits	\$3,244,964	\$3,154,784	\$3,546,246	\$3,708,147	\$161,901
Supplies & Materials	\$309,319	\$301,187	\$377,838	\$493,263	\$115,425
Tuition	\$180,109	\$338,704	\$270,000	\$280,000	\$10,000
Equipment	\$193,066	\$22,304	\$58,802	\$14,235	(\$44,567)
All Others	\$863,661	\$1,067,715	\$974,436	\$1,008,021	\$33,585
Total Expenditures	\$13,904,189	\$14,354,596	\$14,981,894	\$15,461,614	\$479,720

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	108.03	111.25	3.22
Classified	58.38	57.57	(0.81)
Total FTE's	171.41	173.82	2.41

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**BUFFALO COMMUNITY MIDDLE SCHOOL
MATT LUBBEN
GRADE 6-8**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$356,475	\$370,792	\$377,020	\$386,450	\$9,430
Certified Salaries	\$4,860,800	\$5,131,181	\$5,084,844	\$5,342,907	\$258,063
Classified Salaries	\$839,900	\$909,905	\$900,560	\$925,030	\$24,470
Other Salaries	\$461,176	\$444,636	\$454,525	\$454,902	\$377
Employee Benefits	\$2,389,749	\$2,373,816	\$2,548,952	\$2,637,267	\$88,315
Supplies & Materials	\$122,187	\$117,626	\$172,576	\$306,804	\$134,228
Equipment	\$126,002	\$1,964	\$73,113	\$72,623	(\$490)
All Others & Targ Serv	\$564,861	\$682,423	\$637,853	\$651,389	\$13,536
Total Expenditures	\$9,721,150	\$10,032,343	\$10,249,443	\$10,777,372	\$527,929

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	77.76	80.72	2.96
Classified	39.28	43.09	3.81
Total FTE's	120.04	126.81	6.77

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**PARKSIDE ELEMENTARY
MICHELLE ROBINSON
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$123,669	\$126,591	\$129,130	\$132,360	\$3,230
Certified Salaries	\$1,827,811	\$1,913,101	\$1,943,048	\$2,000,796	\$57,748
Classified Salaries	\$465,925	\$487,328	\$506,970	\$528,170	\$21,200
Other Salaries	\$190,905	\$202,834	\$219,258	\$220,055	\$797
Employee Benefits	\$1,013,749	\$965,481	\$1,053,078	\$1,090,268	\$37,190
Supplies & Materials	\$24,418	\$26,157	\$41,665	\$71,970	\$30,305
Equipment	\$14,360	\$125	\$12,000	\$12,000	\$0
All Others & Targ Serv	\$132,090	\$164,224	\$165,137	\$164,328	(\$809)
Total Expenditures	\$3,792,927	\$3,885,841	\$4,070,286	\$4,219,947	\$149,661

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.00	30.98	(1.02)
Classified	24.11	27.10	2.99
Total FTE's	57.11	59.08	1.97

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**HANOVER ELEMENTARY
BRAD KOLTES
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$127,907	\$130,847	\$123,570	\$126,660	\$3,090
Certified Salaries	\$1,611,450	\$1,670,316	\$1,719,108	\$1,682,528	(\$36,580)
Classified Salaries	\$313,512	\$321,049	\$363,490	\$385,420	\$21,930
Other Salaries	\$141,794	\$153,045	\$175,750	\$168,739	(\$7,011)
Employee Benefits	\$754,525	\$735,401	\$824,429	\$832,417	\$7,988
Supplies & Materials	\$26,431	\$33,104	\$40,330	\$75,927	\$35,597
Equipment	\$8,948	\$474	\$11,500	\$500	(\$11,000)
All Others	\$136,633	\$157,611	\$170,631	\$182,984	\$12,353
Total Expenditures	\$3,121,200	\$3,201,847	\$3,428,808	\$3,455,175	\$26,367

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	23.72	25.95	2.23
Classified	12.23	13.36	1.13
Total FTE's	36.95	40.31	3.36

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**MONTROSE ELEMENTARY
TONY STEFFES
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$109,787	\$111,983	\$128,670	\$131,890	\$3,220
Certified Salaries	\$1,358,813	\$1,433,348	\$1,396,673	\$1,443,837	\$47,164
Classified Salaries	\$340,873	\$417,014	\$387,660	\$388,700	\$1,040
Other Salaries	\$147,408	\$93,667	\$145,532	\$144,701	(\$831)
Employee Benefits	\$723,696	\$724,684	\$787,006	\$813,872	\$26,866
Supplies & Materials	\$30,912	\$37,544	\$27,970	\$55,478	\$27,508
Equipment	\$9,403	\$18,989	\$23,052	\$0	(\$23,052)
All Others/MEEC	\$109,706	\$117,991	\$121,653	\$148,569	\$26,916
Total Expenditures	\$2,830,598	\$2,955,220	\$3,018,216	\$3,127,047	\$108,831

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	25.07	24.16	(0.91)
Classified	15.22	16.85	1.63
Total FTE's	41.29	42.01	0.72

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**TATANKA ELEMENTARY
DON METZLER
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$123,669	\$132,875	\$129,130	\$132,360	\$3,230
Certified Salaries	\$1,868,088	\$1,802,425	\$1,897,816	\$2,016,051	\$118,235
Classified Salaries	\$464,063	\$483,791	\$480,050	\$495,710	\$15,660
Other Salaries	\$132,142	\$129,301	\$141,448	\$141,576	\$128
Employee Benefits	\$952,673	\$899,893	\$995,605	\$1,039,694	\$44,089
Supplies & Materials	\$49,969	\$43,641	\$61,765	\$86,033	\$24,268
Equipment	\$14,263	\$3,464	\$21,880	\$21,880	\$0
All Others & Targ Serv	\$91,376	\$127,002	\$127,870	\$134,160	\$6,290
Total Expenditures	\$3,696,243	\$3,622,392	\$3,855,564	\$4,067,464	\$211,900

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	31.39	32.72	1.33
Classified	19.41	20.41	1.00
Total FTE's	51.80	54.13	2.33

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**DISCOVERY ELEMENTARY
MAT NELSON
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$60,993	\$62,213	\$63,460	\$65,050	\$1,590
Certified Salaries	\$898,066	\$939,403	\$955,734	\$951,004	(\$4,730)
Classified Salaries	\$183,704	\$177,169	\$192,257	\$186,185	(\$6,072)
Other Salaries	\$35,138	\$33,914	\$33,920	\$33,920	\$0
Employee Benefits	\$423,494	\$422,646	\$490,365	\$498,021	\$7,656
Supplies & Materials	\$6,525	\$8,213	\$17,705	\$37,553	\$19,848
Equipment	\$24,250	\$887	\$16,220	\$1,750	(\$14,470)
All Others & Targ Serv	\$47,578	\$73,202	\$69,673	\$84,728	\$15,055
Total Expenditures	\$1,679,748	\$1,717,647	\$1,839,334	\$1,858,211	\$18,877

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	15.00	15.00	0.00
Classified	10.66	10.83	0.17
Total FTE's	26.16	26.33	0.17

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

**NORTHWINDS ELEMENTARY
CARMEN TUBBS
GRADE K-5**

Expenditures	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Executive Salaries	\$121,986	\$124,426	\$126,920	\$124,850	(\$2,070)
Certified Salaries	\$2,162,167	\$2,054,306	\$2,106,910	\$2,108,370	\$1,460
Classified Salaries	\$551,496	\$569,266	\$571,030	\$581,700	\$10,670
Other Salaries	\$211,630	\$204,906	\$179,626	\$188,121	\$8,495
Employee Benefits	\$1,119,816	\$983,183	\$1,087,467	\$1,116,594	\$29,127
Supplies & Materials	\$27,595	\$30,936	\$50,735	\$98,912	\$48,177
Equipment	\$19,500	\$21,984	\$14,891	\$5,315	(\$9,576)
All Others & Targ Serv	\$193,018	\$214,820	\$230,448	\$239,730	\$9,282
Total Expenditures	\$4,407,208	\$4,203,827	\$4,368,027	\$4,463,592	\$95,565

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	34.03	34.20	0.17
Classified	23.99	25.00	1.01
Total FTE's	59.02	60.20	1.18

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$135,255	\$138,766	\$139,747	\$150,136
150	Legal	\$47,431	\$40,663	\$50,000	\$50,000
160	Personnel	\$272,296	\$287,883	\$277,184	\$286,648
251	Board of Education	\$48,883	\$53,748	\$60,214	\$56,350
252	Superintendent & Elections	\$337,780	\$328,971	\$364,982	\$375,885
256	Business Office	\$634,248	\$669,570	\$718,039	\$744,353
Sub-Total District Wide		\$1,475,893	\$1,519,601	\$1,610,166	\$1,663,372
Operation & Maintenance of Plant					
002-006	Salaries - Custodial	\$252,996	\$264,382	\$291,220	\$298,450
111	Telephone	\$72,129	\$71,575	\$75,154	\$75,154
113/143	Travel & Training	\$1,291	\$566	\$6,060	\$6,120
131	Snow Removal	\$16,425	\$28,255	\$40,122	\$54,250
110/204	Custodian Supplies	\$2,187	\$2,441	\$11,413	\$11,526
211/212	Fuel	\$13,134	\$7,284	\$9,833	\$9,833
041-295	Benefits - Custodial	\$138,415	\$109,461	\$121,813	\$127,768
306	Miscellaneous Expenses	\$1,892	\$2,547	\$3,030	\$3,060
300-303	Care & Upkeep Buildings	\$8,713	\$17,459	\$16,665	\$16,830
257	Mail Room	\$42,058	\$37,763	\$47,563	\$48,000
277	Warehouse	\$32,141	\$26,765	\$36,997	\$37,486
281	Laundry	\$21,859	\$15,642	\$20,170	\$16,116
620	A-V Repair	\$3,640	\$873	\$4,000	\$4,000
District Operations of Plant		\$211,308	\$219,573	\$299,131	\$290,357
Sub-Total Ops & Maint of Plant		\$818,188	\$804,586	\$983,171	\$998,950
Transportation					
000	Transportation Program	\$156,981	\$160,672	\$166,783	\$168,477
713	Open Enrollment Transportation	\$23,668	\$16,918	\$23,668	\$23,668
714/715	Integration District Transportation	\$152,349	\$187,586	\$140,849	\$144,062
716	Noon Kindergarten	\$25,129	\$0	\$25,129	\$25,129
720/721	Regular Transportation	\$2,224,878	\$1,981,762	\$2,360,506	\$2,543,245
720	Regular Transportation - Fuel	(\$80,769)	(\$56,902)	(\$60,000)	(\$60,000)
723	Special Ed Transportation	\$1,830,107	\$2,556,286	\$2,428,426	\$2,496,579
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$84,658	\$116,126	\$121,030	\$123,489
728	Special Transportation	\$54,147	\$121,270	\$54,147	\$54,147
733	Non-Authorized	\$18,301	\$77,816	\$18,301	\$18,301
737/739	Non-Resident/Low Income	\$635	\$636	\$635	\$635
Sub-Total Transportation		\$4,490,084	\$5,162,170	\$5,279,474	\$5,537,732

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$4,522	\$52,156	\$65,406	\$65,406
402	Mild Moderate Handicapped	\$0	\$32	\$10	\$10
403	Moderate Severe Handicapped	\$59,407	\$0	\$46,576	\$46,575
404	Physically Impaired	\$457,489	\$493,031	\$498,157	\$512,842
405	Deaf	\$92,322	\$112,042	\$121,029	\$124,147
406	Visually Impaired	\$15,794	\$17,299	\$1,114	\$1,114
407	Learning Disabilities	\$0	\$0	\$31,259	\$29,164
408	EBD	\$3,116	\$92,733	\$110,014	\$111,471
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$225,454	\$172,449	\$199,903	\$206,355
412	Developmentally Delayed	\$478	\$4,951	\$1,970	\$1,970
416	Severely Multiply Impaired	\$8,003	\$47,135	\$10,000	\$10,000
419	Special Ed. Administration	\$159,053	\$176,731	\$188,611	\$195,990
420-422	Special Ed Support	\$326,525	\$344,369	\$465,854	\$480,721
420	Special Ed - ARRA	\$0	\$0	\$0	\$0
425	General Special Ed	\$74,701	\$80,431	\$86,628	\$86,384
500-317	ECSE Limited English	\$0	\$10,030	\$10,030	\$10,030
500-401	ECSE Speech	\$405,972	\$176,100	\$389,850	\$398,655
500-412	ECSE Early Childhood	\$900,740	\$1,143,665	\$1,045,699	\$1,073,322
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$0	\$0	\$0	\$0
085	PRIDE	\$330,019	\$287,072	\$402,899	\$403,176
998	Tuition - Other Districts	\$366,524	\$366,378	\$396,426	\$396,426
Sub-Total Special Education		\$3,430,119	\$3,576,604	\$4,071,435	\$4,153,758

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures				
Instructional Support				
211/212 Substitutes - Secondary	\$2,110	\$1,755	\$1,802	\$1,796
009/260 Substitutes - Elementary	\$0	\$0	\$0	\$0
211/260 DW Professional Fees	\$175,346	\$166,070	\$244,520	\$238,731
600/601 Extended School Year	\$227,098	\$206,416	\$231,159	\$230,473
224 Staff Development	\$239,532	\$272,601	\$226,884	\$228,978
225 Instructional Improvement	\$167,230	\$415,909	\$165,389	\$169,057
228 Instructional Administration	\$232,621	\$214,268	\$240,213	\$248,359
259 Data Processing	\$120,055	\$123,473	\$130,903	\$136,571
284 Print Shop	\$85,520	\$78,087	\$89,460	\$96,943
315 Integration	\$200,673	\$201,231	\$247,036	\$318,266
318 Incentive	\$0	\$10,495	\$0	\$5,908
399 Carl Perkins	\$1,254	\$0	\$2,000	\$2,000
640 Autism Grant	\$622,919	\$506,166	\$725,865	\$772,959
680 Technology	\$645,779	\$355,085	\$377,245	\$397,395
570 Gifted Education	\$107,221	\$110,308	\$115,195	\$116,709
730 Psychologist - Salary & Benefits	\$7,952	\$8,300	\$29,028	\$28,246
132 Tuition - Vocational Center	\$400,851	\$434,189	\$633,263	\$535,182
211-144 Tuition - Vocational-Alternate	\$210,781	\$208,156	\$196,250	\$187,237
213-144 Tuition - WTC Targeted Services	\$10,525	\$11,780	\$10,042	\$10,042
401 Title I	\$21,101	\$21,114	\$5,390	\$4,893
414 Title II	\$116,217	\$100,294	\$104,066	\$127,948
417 Title III	\$0	\$4,004	\$6,306	\$6,306
433 Safe & Drug	\$0	\$0	\$0	\$0
Sub-Total Instructional Support	\$3,594,785	\$3,449,701	\$3,782,016	\$3,863,999

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$198,477	\$198,451	\$230,495	\$240,269
210	Secondary - Other	\$553,720	\$458,493	\$463,826	\$556,392
211/212	All Instructional Programs & Subs	\$623,711	\$725,529	\$531,039	\$607,932
044	Workers Compensation	\$39,558	\$35,162	\$62,026	\$59,761
126	Reading	\$91,576	\$91,982	\$94,737	\$94,473
202	Guidance Services	\$481,622	\$499,955	\$499,653	\$509,008
219	LEP	\$74,969	\$30,427	\$51,039	\$51,133
221	Homebound	\$5,741	\$1,704	\$3,340	\$3,330
224	Staff Development	\$172,429	\$169,416	\$147,324	\$147,324
226	Library	\$90,220	\$100,739	\$120,507	\$120,335
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$2,994	\$0	\$55,020	\$230,519
242	Wright Choice	\$129,200	\$148,570	\$53,257	\$54,026
275	Operation of Plant	\$1,057,221	\$1,101,577	\$1,196,001	\$1,176,886
300	Language Arts	\$870,282	\$987,002	\$1,026,712	\$1,027,578
315	Integration	\$246,238	\$170,584	\$127,650	\$80,917
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$82,716	\$127,077	\$85,903	\$90,368
352	German	\$80,468	\$81,431	\$84,490	\$85,197
353	Spanish	\$230,906	\$276,258	\$339,702	\$346,652
380	Special Needs	\$198,923	\$211,222	\$155,565	\$157,601
400	Mathematics	\$720,347	\$793,473	\$847,696	\$868,573
401	Speech Therapy	\$102,555	\$169	\$106,104	\$109,539
402	Mild Moderate Handicapped	\$221,915	\$270,605	\$228,421	\$239,593
403	Moderate Severe Handicapped	\$249,830	\$109,245	\$45,004	\$45,543
404	Physically Impaired	\$30,936	\$33,170	\$76,333	\$79,067
406	Visually Impaired	\$18,730	\$0	\$0	\$0
407	Learning Disabilities	\$400,913	\$288,048	\$238,989	\$202,014
408	EBD	\$488,940	\$417,043	\$406,695	\$392,977
410	Other Health Disabilities	\$933	\$233,535	\$309,694	\$313,519
411	Autism	\$198,075	\$387,506	\$249,154	\$191,221
416	Severely Multiply Impaired	\$15,002	\$75,877	\$111,414	\$112,741
420-425	Special Ed Support & ARRA	\$162,481	\$114,773	\$247,722	\$235,008
448	AVID	(\$177)	\$1,142	\$1,657	\$942
449	Magnet Art School	\$10,957	\$7,972	\$15,065	\$11,035
452	Art	\$316,566	\$326,028	\$367,883	\$372,197
453	Art Resale	\$6,165	\$5,785	\$6,000	\$4,000
454	Vocal Music	\$103,888	\$106,757	\$109,215	\$64,451

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$212,108	\$216,489	\$224,424	\$299,437
457	Band Resale	\$2,887	\$2,431	\$2,500	\$2,500
459	Orchestra	\$38,526	\$53,333	\$51,819	\$2,798
460	Dance	\$627	\$130	\$814	\$458
503/505	Phy Ed & Health	\$526,236	\$564,171	\$613,403	\$611,459
550	Social Studies	\$915,127	\$895,817	\$962,676	\$1,006,963
600	Natural Science	\$766,706	\$847,548	\$879,714	\$884,258
601	College in School	\$107,330	\$258,432	\$260,359	\$270,349
605	General Instructional	\$11,329	\$4,751	\$4,751	\$4,751
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$228,161	\$202,901	\$259,216	\$259,216
652	Business Education	\$291,206	\$235,295	\$379,304	\$387,735
680	Technology	\$65,457	\$66,373	\$71,934	\$74,591
700	Industrial Arts	\$303,028	\$317,011	\$320,016	\$324,663
712	Agriculture	\$117,775	\$118,994	\$122,068	\$135,037
716	Home Economics	\$167,281	\$123,487	\$146,737	\$153,865
717	Industrial Arts Resale	\$27,054	\$21,823	\$23,000	\$23,000
720	Health Services	\$72,370	\$69,653	\$71,962	\$74,529
730	Psychologists	\$88,293	\$79,214	\$101,452	\$94,630
740	Social Workers	\$105,169	\$100,050	\$143,193	\$211,312
790	Safe Schools Officer	\$35,226	\$39,134	\$36,119	\$36,841
800	Athletics & Activities	\$1,149,701	\$1,139,380	\$1,141,831	\$1,146,373
045	Phoenix Learning Center	\$393,565	\$411,472	\$469,270	\$574,728
	Sub-Total High School	\$13,904,189	\$14,354,596	\$14,981,894	\$15,461,614

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$176,568	\$183,723	\$190,707	\$197,606
210	Secondary - Other	\$235,528	\$211,404	\$312,946	\$304,844
211/212	All Instructional Programs & Subs	\$829,514	\$662,813	\$659,228	\$679,631
044	Workers Compensation	\$32,233	\$28,652	\$50,512	\$48,668
006	Sixth Grade	\$1,140,924	\$1,240,840	\$1,223,969	\$1,258,800
008	WEB	(\$45)	\$5,382	\$1,500	\$1,500
126	Reading	\$16,084	\$16,132	\$16,484	\$17,049
202	Guidance Services	\$294,188	\$312,394	\$328,708	\$339,805
219	LEP	\$47,729	\$39,065	\$49,979	\$50,420
221	Homebound	\$537	\$296	\$0	\$0
224	Staff Development	\$104,317	\$128,714	\$105,283	\$103,613
226	Library	\$14,044	\$13,249	\$13,750	\$13,750
229	Curriculum Development	\$0	\$0	\$40,080	\$180,908
275	Operation of Plant	\$753,037	\$820,452	\$805,473	\$831,035
300	Language Arts	\$598,913	\$638,199	\$569,853	\$581,816
315	Integration	\$47,667	\$0	\$56,885	\$32,921
350	Foreign Language	\$0	\$0	\$0	\$35,706
400	Mathematics	\$593,753	\$618,949	\$559,200	\$624,902
401	Speech Therapy	\$89,718	\$49,977	\$65,653	\$66,187
402	Mild Moderate Handicapped	\$97,823	\$76,775	\$82,626	\$85,452
403	Moderate Severe Handicapped	\$294,824	\$230,064	\$199,697	\$205,792
404	Physically Impaired	\$29,426	\$30,311	\$400	\$400
407	Learning Disabilities	\$488,137	\$527,588	\$573,344	\$590,558
408	EBD	\$275,213	\$241,162	\$258,514	\$267,475
410	Other Health Disabilities	\$320	\$153,867	\$188,841	\$183,503
411	Autism	\$274,043	\$250,094	\$259,452	\$332,490
416	Severely Multiply Impaired	\$0	\$85,792	\$18,450	\$18,634
420-425	Special Ed Support	\$53,677	\$72,650	\$63,228	\$65,199
452	Art	\$115,768	\$124,586	\$134,794	\$140,228
454	Vocal Music	\$190,319	\$199,619	\$200,613	\$189,843
455	Instructional Music	\$242,936	\$256,052	\$273,677	\$281,959
456	General Music	\$588	\$995	\$980	\$980
457	Band Resale	\$0	\$79	\$500	\$500
503/505	Phy Ed & Health	\$388,272	\$472,036	\$521,370	\$548,304
550	Social Studies	\$472,285	\$504,603	\$486,002	\$502,226
570	Gifted Education/Quest Program	\$198,814	\$214,563	\$178,551	\$182,682
600	Natural Science	\$515,604	\$514,257	\$558,967	\$569,613
605	General Instructional	\$8,274	\$3,492	\$3,492	\$3,492
640	Professional Development	\$152,552	\$144,573	\$201,278	\$201,278

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$64,187	\$67,611	\$81,908	\$88,417
700	Industrial Arts	\$164,897	\$173,447	\$179,383	\$183,823
716	Home Economics	\$143,690	\$135,929	\$140,606	\$147,584
717	Industrial Arts Resale	\$4,574	\$6,145	\$6,000	\$5,000
720	Health Services	\$106,027	\$111,859	\$131,242	\$134,542
730	Psychologists	\$94,152	\$94,334	\$97,085	\$101,355
740	Social Workers	\$138,543	\$146,345	\$128,937	\$147,558
790	Safe Schools Officer	\$23,484	\$26,089	\$24,079	\$24,561
800	Athletics & Activities	\$178,906	\$180,296	\$187,478	\$187,059
	Targeted Services	\$29,106	\$16,889	\$17,739	\$17,704
	Sub-Total Middle School	\$9,721,150	\$10,032,343	\$10,249,443	\$10,777,372

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$170,426	\$171,514	\$178,375	\$184,943
260/009	All Instructional Programs & Subs	\$213,195	\$197,511	\$218,911	\$253,145
044	Workers Compensation	\$11,721	\$10,422	\$18,368	\$17,698
	Salaries/Benefits K-5	\$1,370,762	\$1,386,856	\$1,529,596	\$1,493,980
007	Kindergarten Supplies	\$583	\$572	\$600	\$600
201	Communication Skills Supplies	\$0	\$0	\$0	\$2,500
201	Grade Level Supplies	\$2,437	\$2,476	\$2,600	\$2,400
202	Mathematics Supplies	\$8,129	\$7,754	\$7,800	\$0
203	Art Supplies	\$785	\$842	\$800	\$1,000
210	Social Studies Supplies	\$2,406	\$819	\$1,000	\$1,000
211	Natural Science Supplies	\$960	\$351	\$900	\$900
216	Title I & Title I ARRA	\$124,258	\$123,190	\$145,139	\$145,657
217	Basic Skills	\$113,737	\$89,204	\$99,318	\$100,423
219	LEP	\$93	\$50,745	\$52,327	\$52,406
221	Homebound	\$0	\$1,353	\$0	\$0
224	Staff Development	\$38,264	\$38,448	\$35,184	\$37,360
226	Library	\$108,785	\$112,916	\$116,847	\$118,354
227	Audio Visual Supplies	\$998	\$1,000	\$800	\$800
240	Safety Patrol	\$886	\$911	\$1,021	\$1,043
275	Operation of Plant	\$274,554	\$297,503	\$300,363	\$315,907
401	Speech Therapy	\$122,654	\$98,141	\$110,547	\$113,701
402	Mild Moderate Handicapped	\$81,903	\$67,244	\$42,964	\$44,016
407	Learning Disabilities	\$225,076	\$127,100	\$103,305	\$116,434
408	EBD	\$86,582	\$174,102	\$176,045	\$205,928
410	Other Health Disabilities	\$50,147	\$79,023	\$54,131	\$55,704
411	Autism	\$96,358	\$213,875	\$296,581	\$330,506
412	Early Childhood	\$42,894	\$57,798	\$343	\$342
420-422	Special Ed Support	\$51,417	\$50,590	\$50,554	\$51,967
456	General Music	\$97,436	\$99,669	\$102,429	\$136,398
503/505	Phy Ed & Health	\$101,937	\$100,036	\$98,680	\$99,703
570	Gifted Education	\$213,692	\$151,475	\$163,010	\$169,235
720	Health Services	\$84,031	\$77,987	\$58,766	\$60,254
730	Psychologists	\$61,011	\$52,437	\$49,322	\$49,807
740	Social Workers	\$32,105	\$40,733	\$52,351	\$54,535
	Targeted Services	\$2,705	\$1,244	\$1,309	\$1,301
	Sub-Total Parkside	\$3,792,927	\$3,885,841	\$4,070,286	\$4,219,947

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$172,794	\$173,291	\$172,674	\$179,301
260/009	All Instructional Programs & Subs	\$234,059	\$226,193	\$247,018	\$261,872
044	Workers Compensation	\$11,721	\$10,422	\$18,368	\$17,698
	Salaries/Benefits K-5	\$1,697,381	\$1,695,377	\$1,782,686	\$1,737,703
007	Kindergarten Supplies	\$2,400	\$2,400	\$2,400	\$0
113	Travel	\$88	\$0	\$288	\$288
201	Communication Skills Supplies	\$597	\$440	\$500	\$500
202	Mathematics Supplies	\$6,227	\$6,999	\$7,000	\$0
210	Social Studies Supplies	\$945	\$517	\$900	\$0
211	Natural Science Supplies	\$1,059	\$1,192	\$1,000	\$1,500
217	Basic Skills	\$90,683	\$87,901	\$109,124	\$113,098
219	LEP	\$0	\$16,873	\$17,417	\$17,632
224	Staff Development	\$43,683	\$45,430	\$37,767	\$38,267
226	Library	\$72,113	\$77,216	\$104,510	\$91,270
227	Audio Visual Supplies	\$832	\$1,498	\$1,500	\$1,500
229	Curriculum Development	\$0	\$0	\$12,900	\$47,717
275	Operation of Plant	\$233,535	\$249,792	\$296,253	\$320,364
401	Speech Therapy	\$49,846	\$31,658	\$51,658	\$52,210
402	Mild Moderate Handicapped	\$42,807	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$15,513	\$15,527	\$15,601	\$16,152
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$107,023	\$138,723	\$136,845	\$139,595
408	EBD	\$47,469	\$12,833	\$254	\$253
410	Other Health Disabilities	\$0	\$27,885	\$28,566	\$28,773
411	Autism	\$0	\$55,924	\$35,460	\$36,603
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$4,999	\$7,126	\$13,285	\$13,285
456	General Music	\$101,080	\$103,585	\$109,165	\$110,639
503/505	Phy Ed & Health	\$90,819	\$92,765	\$94,768	\$95,759
720	Health Services	\$58,731	\$59,260	\$59,539	\$61,049
730	Psychologists	\$23,364	\$48,647	\$49,397	\$49,882
740	Social Workers	\$11,432	\$12,373	\$21,965	\$22,265
Sub-Total Hanover		\$3,121,200	\$3,201,847	\$3,428,808	\$3,455,175

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$150,752	\$152,305	\$178,465	\$185,324
260/009	All Instructional Programs & Subs	\$196,670	\$237,225	\$227,693	\$264,446
044	Workers Compensation	\$13,186	\$11,723	\$20,664	\$19,910
	Salaries/Benefits K-5	\$1,239,623	\$1,207,610	\$1,180,630	\$1,218,008
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$5,515	\$7,119	\$7,200	\$0
203	Art Supplies	\$905	\$272	\$500	\$500
210	Social Studies Supplies	\$376	\$347	\$500	\$300
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$78,193	\$87,564	\$127,587	\$134,906
217	Basic Skills	\$51,170	\$76,280	\$94,510	\$94,662
219	LEP	\$63,737	\$16,902	\$17,417	\$17,432
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$37,256	\$38,862	\$33,369	\$35,869
226/227	Library /Audio Visual Supplies	\$76,024	\$63,026	\$68,222	\$71,194
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$206,934	\$255,901	\$214,844	\$221,182
401	Speech Therapy	\$64,157	\$54,976	\$111,613	\$112,976
402	Mild Moderate Handicapped	\$157,874	\$155,339	\$120,534	\$115,886
403	Moderate Severe Handicapped	\$50,333	\$30,926	\$32,648	\$33,095
404	Physically Impaired	\$0	\$0	\$0	\$0
405	Deaf	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$84,448	\$125,181	\$141,963	\$145,771
408	EBD	\$64,133	\$46,050	\$66,027	\$70,889
410	Other Health Disabilities	\$100	\$105	\$0	\$0
411	Autism	\$0	\$47,738	\$13,915	\$15,581
412	Developmentally Delayed	\$0	\$74,233	\$76,178	\$77,212
420-422	Special Ed Support	\$7,999	\$13,270	\$22,085	\$22,085
455/456	Instrumental/General Music	\$56,335	\$46,273	\$42,132	\$43,881
503/505	Phy Ed & Health	\$62,046	\$66,755	\$65,665	\$68,090
570	Gifted Education	\$0	\$0	\$0	\$0
720	Health Services	\$75,718	\$48,244	\$48,747	\$50,021
730	Psychologists	\$38,752	\$45,647	\$45,571	\$47,386
740	Social Workers	\$33,177	\$31,249	\$43,531	\$44,117
090	Montrose Early Childhood Center	\$15,186	\$14,098	\$16,006	\$16,324
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$2,830,599	\$2,955,220	\$3,018,216	\$3,127,047

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$169,986	\$178,884	\$178,116	\$184,884
260/009	All Instructional Programs & Subs	\$247,945	\$244,110	\$297,503	\$342,707
044	Workers Compensation	\$14,651	\$13,026	\$22,960	\$22,122
	Salaries/Benefits K-5	\$1,689,272	\$1,659,615	\$1,820,299	\$1,964,019
113	Travel	\$9	\$0	\$138	\$138
201	Communication Skills Supplies	\$1,416	\$370	\$2,000	\$6,500
202	Mathematics Supplies	\$11,585	\$1,121	\$12,500	\$0
203	Art Supplies	\$1,022	\$1,024	\$1,000	\$1,000
211	Natural Science Supplies	\$2,660	\$1,444	\$3,000	\$3,000
216	Title I & Title I ARRA	\$103,039	\$122,583	\$177,470	\$182,661
217	Basic Skills	\$87,857	\$67,523	\$84,934	\$78,782
219	LEP	\$37,850	\$29,336	\$213	\$213
224	Staff Development	\$40,562	\$49,062	\$41,778	\$41,778
226	Library	\$12,162	\$8,428	\$15,000	\$15,000
227	Audio Visual Supplies	\$0	\$232	\$2,000	\$2,000
275	Operation of Plant	\$221,622	\$296,607	\$247,935	\$263,987
315	Integration	\$72,922	\$137,513	\$100,084	\$80,899
401	Speech Therapy	\$98,261	\$57,900	\$77,270	\$77,547
402	Mild Moderate Handicapped	\$44,671	\$163	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$106	\$113	\$112
407	Learning Disabilities	\$169,000	\$122,852	\$122,112	\$133,687
408	EBD	\$65,068	\$85,436	\$102,104	\$98,628
411	Autism	\$102,081	\$77,843	\$72,892	\$81,147
412	Developmentally Delayed	\$0	\$15,337	\$0	\$0
420-422	Special Ed Support	\$150,871	\$126,704	\$122,615	\$126,120
452	Art	\$62,398	\$71,124	\$75,877	\$77,832
455	Other Instructional Music	\$184	\$0	\$0	\$0
456	General Music	\$92,114	\$94,739	\$98,230	\$99,474
503/505	Phy Ed & Health	\$52,123	\$57,180	\$57,218	\$58,981
570	Gifted Education/Quest Program	\$0	\$0	\$0	\$0
605	Instructional Support	\$3,100	\$1,229	\$1,229	\$1,229
720	Health Services	\$60,900	\$60,073	\$59,472	\$60,977
730	Psychologists	\$45,221	\$328	\$325	\$325
740	Social Workers	\$35,691	\$40,500	\$59,177	\$61,715
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$3,696,243	\$3,622,392	\$3,855,564	\$4,067,464

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$85,174	\$85,462	\$89,287	\$92,646
260/009	All Instructional Programs & Subs	\$125,928	\$122,177	\$131,534	\$134,695
044	Workers Compensation	\$8,791	\$7,818	\$13,776	\$13,273
	Salaries/Benefits K-5	\$892,328	\$935,665	\$1,022,020	\$1,013,699
009	General Supplies	\$894	\$809	\$2,550	\$2,550
205	Mathematics Supplies	\$5,504	\$5,800	\$6,160	\$1,000
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$1,210	\$0	\$2,000	\$2,000
217	Basic Skills	\$60,539	\$55,880	\$57,927	\$56,233
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$343	\$0	\$0	\$0
224	Staff Development	\$22,865	\$20,881	\$17,975	\$17,975
226	Library	\$24,250	\$11,992	\$15,470	\$20,300
229	Curriculum Development	\$0	\$0	\$7,380	\$27,203
236	Science	\$54	\$260	\$0	\$0
240	Safety Patrol	\$0	\$236	\$600	\$600
275	Operation of Plant	\$70,436	\$73,191	\$99,710	\$96,786
401	Speech Therapy	\$30,322	\$14,121	\$21,752	\$22,645
402	Mild Moderate Handicapped	\$45,484	\$14,937	\$24,825	\$769
407	Learning Disabilities	\$30,051	\$38,509	\$50,272	\$69,473
408	EBD	\$29,051	\$41,405	\$22,892	\$14,737
411	Autism	\$25,369	\$56,408	\$861	\$14,400
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$4,000	\$4,736	\$34,788	\$33,030
456	General Music	\$97,147	\$100,235	\$101,338	\$104,231
503/505	Phy Ed & Health	\$57,856	\$59,310	\$62,613	\$64,549
550	Social Sciences	\$0	\$0	\$0	\$0
570	Gifted Education	\$0	\$0	\$0	\$0
605	Instructional Support	\$1,481	\$627	\$627	\$627
720	Health Services	\$38,665	\$38,953	\$39,762	\$41,032
730	Psychologists	\$14,352	\$19,092	\$100	\$100
740	Social Workers	\$7,654	\$9,143	\$13,115	\$13,658
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Discovery	\$1,679,748	\$1,717,647	\$1,839,334	\$1,858,211

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$168,425	\$169,386	\$175,156	\$176,336
260/009	All Instructional Programs & Subs	\$322,087	\$281,166	\$315,780	\$371,705
044	Workers Compensation	\$14,651	\$13,026	\$22,960	\$22,122
	Salaries/Benefits K-5	\$2,053,257	\$1,998,528	\$2,159,839	\$2,131,589
113	Travel	\$0	\$36	\$17	\$17
201	Communication Skills Supplies	\$0	\$799	\$1,000	\$1,000
202	Mathematics Supplies	\$10,117	\$13,474	\$10,000	\$1,000
203	Art Supplies	\$1,885	\$1,637	\$2,000	\$2,500
210	Social Studies Supplies	\$630	\$0	\$1,000	\$1,000
211	Natural Science Supplies	\$715	\$1,304	\$1,200	\$1,500
216	Title I	\$84,045	\$0	\$0	\$0
217	Basic Skills	\$106,707	\$124,912	\$127,599	\$132,055
219	LEP	\$15,935	\$29	\$0	\$0
221	Homebound	\$0	\$1,568	\$0	\$0
224	Staff Development	\$60,630	\$57,030	\$47,799	\$54,151
226	Library	\$73,803	\$84,244	\$1,800	\$1,800
227	Audio Visual Supplies	\$1,057	\$1,227	\$1,500	\$1,500
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$339,771	\$342,242	\$366,882	\$385,273
401	Speech Therapy	\$67,323	\$53,430	\$89,740	\$93,633
402	Mild Moderate Handicapped	\$81,177	\$66,743	\$77,177	\$78,605
403	Moderate Severe Handicapped	\$89,936	\$160,179	\$165,762	\$162,826
404	Physically Impaired	\$383	\$178	\$315	\$315
407	Learning Disabilities	\$110,727	\$83,444	\$59,456	\$76,614
408	EBD	\$159,240	\$100,115	\$146,828	\$154,772
410	Other Health Disabilities	\$0	\$19,657	\$17,230	\$22,808
411	Autism	\$159,628	\$103,834	\$92,086	\$97,609
416	Severely Multiply Impaired	\$5,501	\$58,913	\$37,265	\$37,631
420-425	Special Ed Support	\$164,850	\$113,059	\$94,323	\$92,386
456	General Music	\$93,894	\$99,225	\$103,029	\$104,243
503/505	Phy Ed & Health	\$63,667	\$69,150	\$73,240	\$76,252
720	Health Service	\$62,038	\$62,091	\$61,171	\$62,712
730	Psychologists	\$43,430	\$72,390	\$72,267	\$75,396
740	Social Workers	\$51,699	\$50,811	\$43,606	\$44,242
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Northwinds	\$4,407,208	\$4,203,827	\$4,368,027	\$4,463,592

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

GENERAL FUND 01

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$70,775	\$69,961	\$31,700	\$31,700
349	PCB/Fuel/Other Hazards	\$21,639	\$17,787	\$23,000	\$23,000
352	Environmental Management	\$57,141	\$56,192	\$67,800	\$63,200
358	Asbestos	\$32,573	\$29,125	\$4,200	\$174,200
363	Fire/Life Code Compliance	\$31,240	\$46,664	\$32,000	\$51,050
	Sub-Total Health & Safety	\$213,368	\$219,729	\$158,700	\$343,150
Long Term Facilities Maintenance - 05					
195	Salary Chargeback	\$0	\$0	\$0	\$0
295	Benefit Chargeback	\$0	\$0	\$0	\$0
305	Professional Fees	\$0	\$51,775	\$0	\$6,000
350	Repairs & Maintenance	\$0	\$32,060	\$158,662	\$190,000
391	Payments to Other Districts R & M	\$0	\$0	\$51,766	\$0
510	Land & Improvements	\$0	\$27,202	\$195,000	\$50,000
520	Building & Improvements	\$0	\$68,536	\$221,500	\$973,500
	Sub-Total LTFM	\$0	\$179,573	\$626,928	\$1,219,500
Facilities - 05					
850	District Wide Facilities	\$926,742	\$580,863	\$621,865	\$494,199
108	Administrative Technology Services	\$159,192	\$169,949	\$174,118	\$179,350
110	Data Processing	\$171,309	\$247,360	\$295,084	\$146,127
370	Rentals & Operating Leases	\$85,649	\$72,628	\$74,229	\$80,018
810	Operations & Maintenance	\$64,618	\$89,616	\$38,404	\$106,550
267	Buffalo High School	\$38,182	\$90,574	\$56,400	\$135,725
045	Phoenix Learning Center	\$415	\$1,475	\$3,500	\$650
090	Montrose Early Education Center	\$0	\$250	\$5,600	\$0
368	Buffalo Community Middle School	\$168,068	\$210,508	\$644,450	\$383,000
501	Parkside Elementary	\$7,023	\$48,895	\$126,450	\$75,250
502	Hanover Elementary	\$69,310	\$47,607	\$38,662	\$30,816
503	Montrose Elementary	\$64,211	\$124,588	\$112,350	\$85,000
504	Tatanka Elementary	\$23,588	\$15,806	\$30,350	\$85,675
506	Discovery Elementary	\$102,722	\$28,621	\$2,900	\$373,880
507	Northwinds Elementary	\$13,477	\$34,376	\$54,150	\$21,970
	Sub-Total Facilities	\$1,894,506	\$1,763,116	\$2,278,512	\$2,198,210
Other					
003/185	Lane Changes & Retro Benefits	\$0	\$0	\$81,180	\$179,880
042	Severance Pay	\$142,903	\$92,913	\$45,407	\$0
044	DW Workers Compensation	\$16,888	\$15,102	\$26,488	\$25,521
211	All Inst Prog Benefit	\$0	\$0	\$3,476	\$17,083
280	Reemployment	\$12,352	\$19,413	\$25,000	\$20,000
220;291	Retirees Insurance	\$352,943	\$211,312	\$324,302	\$313,304
605-113	Itinerate Staffing Travel	\$6,900	\$4,339	\$25,000	\$25,000
605	New Program Offering & Bldg Impr.	\$113,766	\$174,393	\$223,088	\$234,088
340	Property & Liability Insurance	\$212,044	\$216,178	\$227,939	\$245,831
720	Health Services	\$16,256	\$12,593	\$12,877	\$12,852
790	Violence Prevention/DARE	\$0	\$0	\$0	\$0
950	Transfers	\$0	\$0	\$0	\$0
	Student Activities - 09	\$734,929	\$653,778	\$751,493	\$751,493
	Sub-Total Other	\$1,608,981	\$1,400,021	\$1,746,250	\$1,825,052
Total General Fund Expenditures		\$60,679,188	\$62,048,814	\$66,348,224	\$69,234,145

Special Revenue Funds

02 Food Service Fund

The Food Service Fund is used to record financial activities of a school district's food service program. Food Service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

04 Community Service Fund

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Education, Early Childhood Family Education (ECFE), School Readiness, Adult Basic Education, and Community Service-General.

The focus of Community Education activities enrichment programs for Any age level that are not part of the K-12 education program. The District runs its All Day Every Day Kindergarten and Little KidKare Programs under Community Education.

Early Childhood Family Education activities are to improve parenting skills of new and expectant parents and to provide learning experiences for parents and children.

School Readiness includes activities based on the needs of children identified through a screening process. These activities will include social services, a development and learning plan, health referral services, a nutrition component and parental involvement.

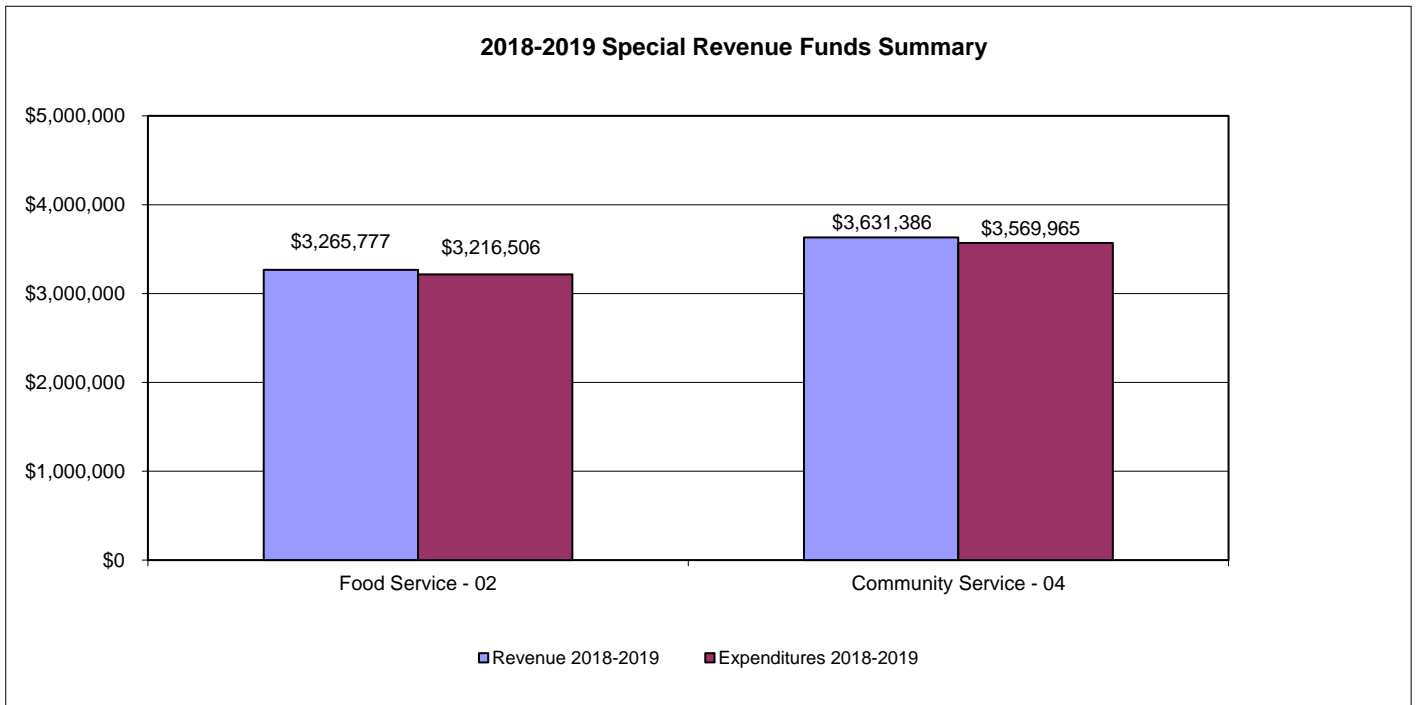
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

Community Service-General includes other community programs such as Preschool Screening and Nonpublic Pupil Aid programs.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

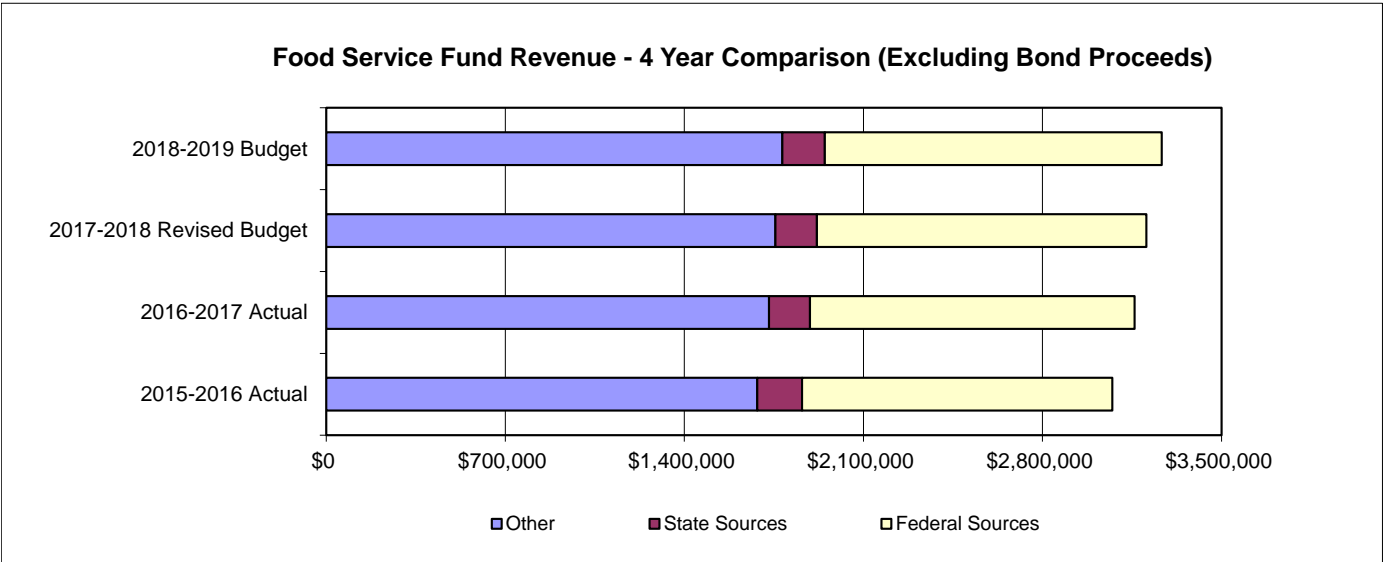
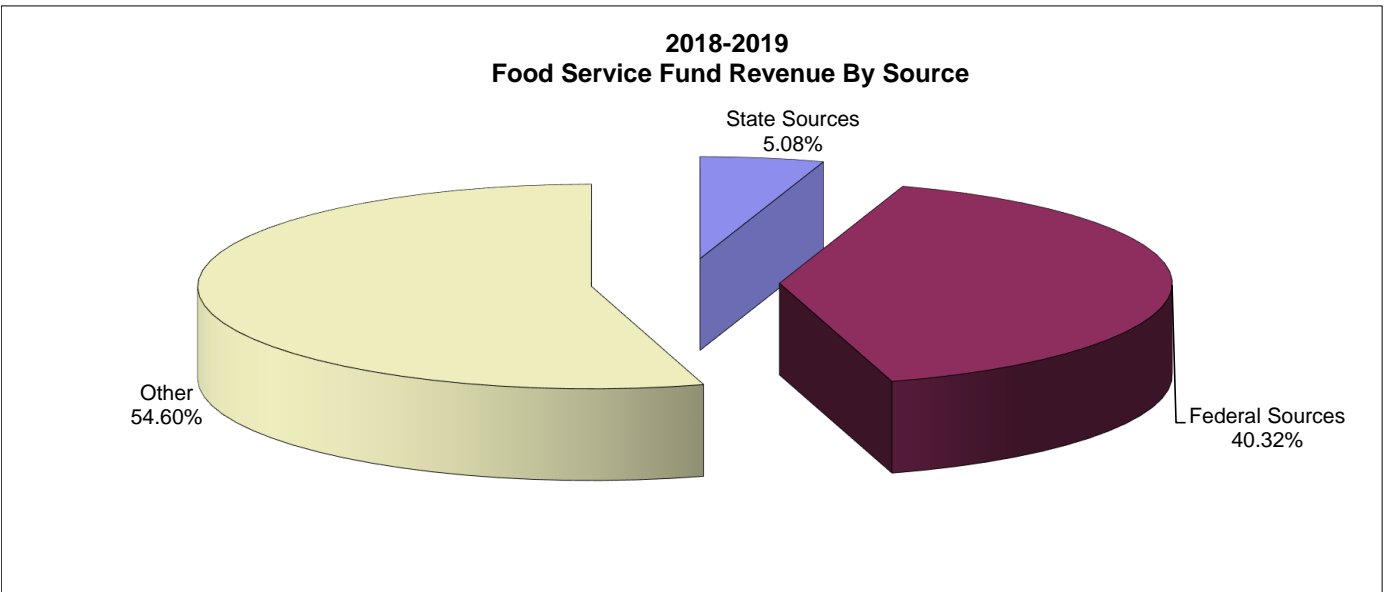
	Fund Balance 6/30/17	Revenue 2017-2018	Expenditures 2017-2018	Fund Balance 6/30/18	Revenue 2018-2019	Expenditures 2018-2019	Fund Balance 6/30/19
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$557,504	\$3,205,610	\$3,134,899	\$628,215	\$3,265,777	\$3,216,506	\$677,486
Community Service - 04	(\$316,676)	\$3,754,551	\$3,840,742	(\$402,867)	\$3,631,386	\$3,569,965	(\$341,446)
Total	\$240,828	\$6,960,161	\$6,975,641	\$225,348	\$6,897,163	\$6,786,471	\$336,040



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

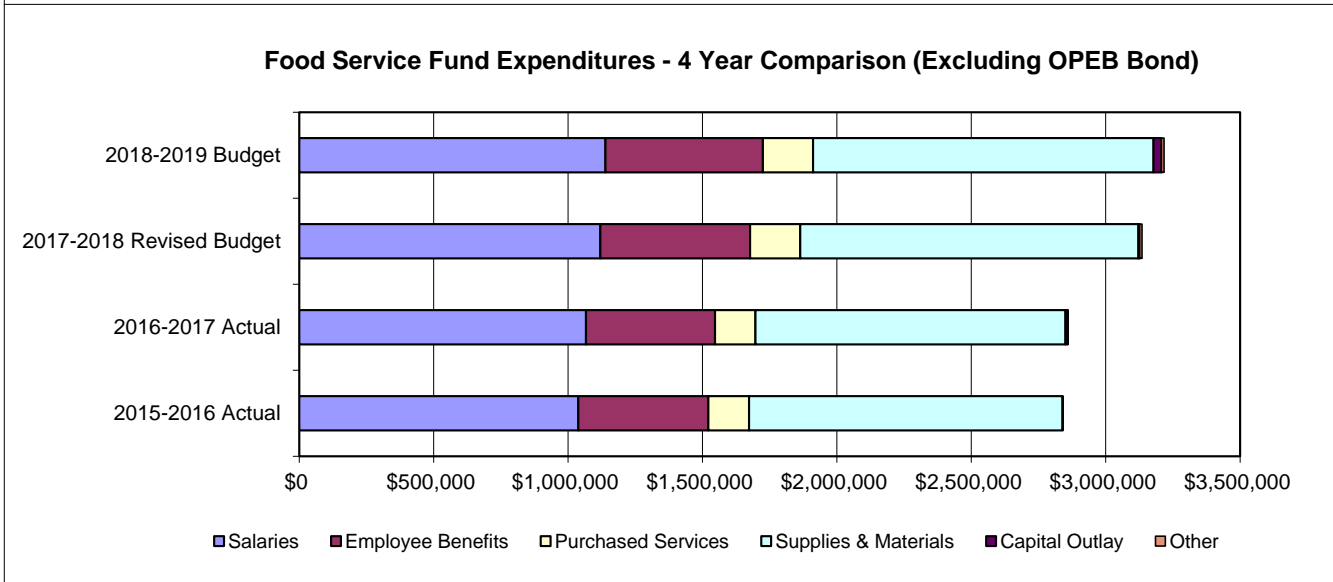
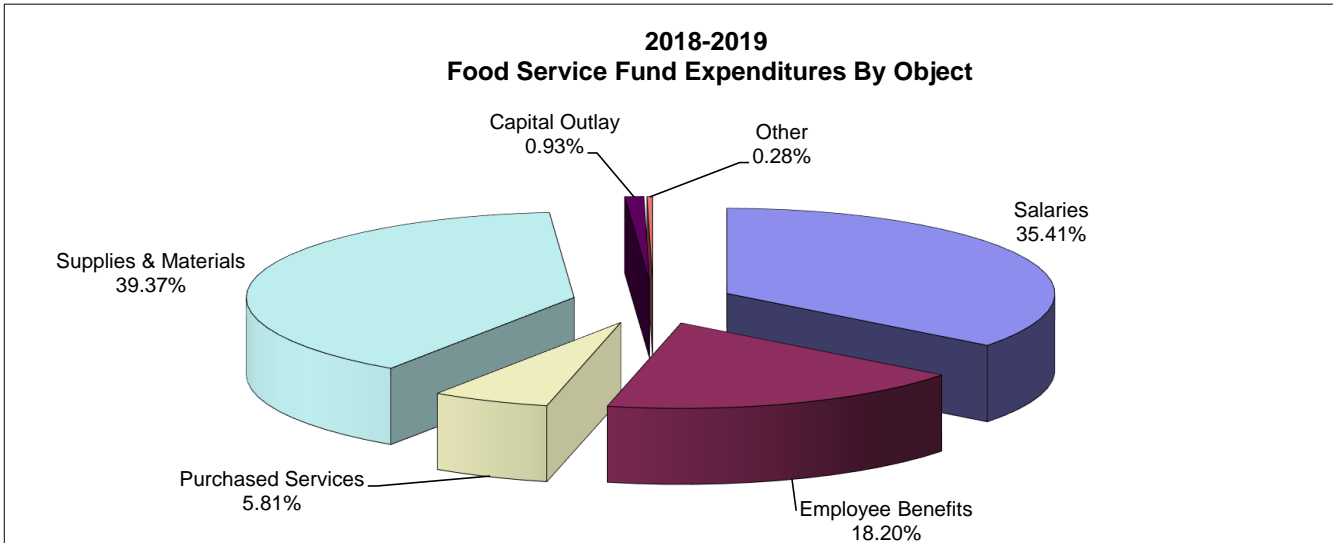
	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
State Sources	\$174,893	\$159,723	\$162,310	\$166,017	\$3,707	2.28%
Federal Sources	\$1,213,265	\$1,269,559	\$1,287,519	\$1,316,781	\$29,262	2.27%
Other	\$1,685,247	\$1,731,022	\$1,755,781	\$1,782,979	\$27,198	1.55%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,073,405	\$3,160,304	\$3,205,610	\$3,265,777	\$60,167	1.88%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
Salaries	\$1,037,527	\$1,066,847	\$1,119,502	\$1,139,031	\$19,529	1.74%
Employee Benefits	\$483,896	\$479,223	\$557,022	\$585,343	\$28,321	5.08%
Purchased Services	\$151,318	\$150,827	\$186,957	\$186,945	(\$12)	-0.01%
Supplies & Materials	\$1,166,520	\$1,153,719	\$1,258,002	\$1,266,271	\$8,269	0.66%
Capital Outlay	\$0	\$8,396	\$5,000	\$30,000	\$25,000	500.00%
Other	\$2,306	\$1,186	\$8,416	\$8,916	\$500	5.94%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,841,567	\$2,860,198	\$3,134,899	\$3,216,506	\$81,607	2.60%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

FOOD SERVICE - FUND 02

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$166	\$2,307	\$2,430	\$2,627
141	Student Lunch Sales	\$1,088,413	\$1,149,505	\$1,177,815	\$1,204,925
144	Adult Lunch Sales	\$19,368	\$19,980	\$18,898	\$19,333
188	Refunds	\$1,863	\$2,273	\$2,911	\$2,918
300	State Lunch Aid	\$105,951	\$103,255	\$99,347	\$101,634
397	TRA Special Funding Revenue	\$0	\$916	\$0	\$0
405	Federal Lunch Aid	\$232,837	\$223,025	\$155,810	\$159,396
472	Federal Free & Reduced	\$527,101	\$556,334	\$606,815	\$620,783
473	Federal Commodity Rebate	\$37,956	\$16,894	\$11,000	\$0
474	Federal Commodities	\$190,233	\$244,767	\$198,000	\$215,000
	Sub-Total Lunch - 701	\$2,203,888	\$2,319,256	\$2,273,026	\$2,326,616
Breakfast - 705					
141	Student Breakfast Sales	\$92,472	\$109,635	\$36,039	\$36,869
142	Ala Carte Sales	\$3,727	\$46,667	\$34,151	\$34,937
144	Adult Breakfast Sales	\$616	\$387	\$1,641	\$1,678
312	State Breakfast Aid	\$68,222	\$55,749	\$61,688	\$63,108
476	Federal Breakfast Aid	\$163,904	\$162,224	\$250,182	\$255,940
	Sub-Total Breakfast - 705	\$328,941	\$374,662	\$383,701	\$392,532
Summer - 709					
144	Adult Breakfast Sales	\$458	\$817	\$802	\$805
150	Auxillary-Community Related	\$0	\$600	\$900	\$900
160	Auxillary-School Related	\$13,446	\$9,198	\$8,850	\$8,850
300	State	\$720	\$720	\$1,275	\$1,275
474	Federal Commodities	\$1,962	(\$6,788)	\$5,550	\$5,500
479	Federal Summer Aid	\$59,273	\$73,103	\$60,162	\$60,162
	Sub-Total Summer - 709	\$75,859	\$77,650	\$77,539	\$77,492
Other - 703 & 707					
142	Ala Carte Sales	\$406,813	\$325,359	\$424,173	\$433,937
143	Milk Sales	\$21,090	\$17,568	\$0	\$0
150	Auxiliary -Community Rel.	\$2,485	\$2,374	\$2,410	\$2,200
160	Auxillary-School Related	\$34,329	\$43,435	\$44,761	\$33,000
	Sub-Total Other - 703 & 707	\$464,717	\$388,736	\$471,344	\$469,137
	Total Food Service Revenue	\$3,073,405	\$3,160,304	\$3,205,610	\$3,265,777

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

FOOD SERVICE - FUND 02

		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$76,738	\$78,791	\$74,400	\$76,260
005	Clerical Salaries	\$19,645	\$19,190	\$19,419	\$20,100
006	Skilled Trade	\$618,673	\$622,892	\$655,841	\$682,075
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$16,368	\$21,435	\$23,000	\$23,000
041	Life Insurance	\$1,557	\$1,520	\$1,525	\$1,527
42	Severance Pay	\$0	\$0	\$20,000	\$0
043	Hospitalization	\$228,645	\$223,759	\$239,657	\$254,256
044	Workers Compensation	\$26,049	\$24,220	\$61,360	\$59,120
046	State Retirement Contribution	\$53,899	\$53,779	\$58,085	\$60,248
047	Income Protection	\$196	\$188	\$198	\$203
061	Non Licensed FICA	\$50,806	\$51,010	\$63,366	\$65,517
195	Salary Chargeback	-\$398	-\$361	\$0	\$0
211	Gas and Oil	\$0	\$1,317	\$2,000	\$2,000
235	Dental Insurance	\$6,453	\$6,320	\$6,536	\$6,737
250	403b Match	\$1,578	\$1,860	\$0	\$0
291	Other Post Emp Benefits	\$0	\$0	\$0	\$4,000
295	Benefit Chargeback	(\$60)	(\$55)	-\$60	(\$60)
101	Contracted Services/Debit System	\$5,589	\$5,862	\$20,000	\$20,000
110	Postage	\$566	\$427	\$500	\$500
111	Telephone	\$545	\$679	\$700	\$700
113	Travel	\$2,760	\$1,538	\$6,000	\$6,000
115/116	Advertising/Printing	\$608	\$207	\$250	\$250
122	Electricity	\$35,000	\$35,000	\$35,000	\$35,000
124	Water-Sewer-Garbage	\$25,000	\$25,000	\$25,000	\$25,000
125	Repairs & Maintenance	\$21,190	\$22,019	\$25,000	\$25,000
169	Equipment	\$0	\$8,396	\$5,000	\$30,000
186	Non Cert Ext Time	\$0	\$0	\$1,805	\$1,877
201	Supplies	\$3,118	\$53,605	\$55,000	\$55,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$6,701	\$6,500
205	Offices Supplies	\$68	\$3,178	\$3,608	\$3,608
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000
218	TRA	\$0	\$44	\$50	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

FOOD SERVICE - FUND 02

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$2,306	\$270	\$7,500	\$8,000
306	Miscellaneous	\$0	\$0	\$500	\$500
313	Credit Card Fees	\$37,811	\$42,991	\$51,400	\$51,400
319/465	Computer & Tech Services & Devices	\$0	\$0	\$30,500	\$3,500
491	Federal Commodities	\$190,232	\$237,413	\$198,000	\$215,000
511	Food	\$539,858	\$449,483	\$516,906	\$527,244
512	Milk & Bulk Milk Purchase	\$72,922	\$88,198	\$97,018	\$98,959
891	TRA Special Funding Pension Exp	\$0	\$916	\$916	\$916
Sub-Total Lunch - 701		\$2,124,222	\$2,167,591	\$2,392,681	\$2,449,937
Breakfast - 705					
005	Secy Clerical	\$3,962	\$4,429	\$4,481	\$4,640
006	Skilled Trade	\$106,457	\$113,865	\$114,130	\$118,695
041	Life Insurance	\$241	\$247	\$255	\$260
043	Hospitalization	\$35,981	\$36,809	\$41,424	\$45,420
046	State Retirement Contribution	\$8,281	\$8,875	\$8,896	\$9,250
047	Income Protection Contribution	\$7	\$7	\$9	\$10
061	Non License FICA	\$7,568	\$8,203	\$9,074	\$9,435
235	Dental Insurance	\$1,063	\$1,080	\$1,085	\$1,222
101	Contracted Services/Debit System	\$249	\$0	\$412	\$400
125	Repairs & Maintenance	\$300	\$0	\$515	\$515
201	Supplies	\$919	\$98	\$500	\$500
313	Credit Card Fees	\$3,173	\$2,358	\$2,500	\$2,500
511	Food	\$101,895	\$81,922	\$90,114	\$91,916
512	Milk	\$25,384	\$7,000	\$7,700	\$7,854
Sub-Total Breakfast - 705		\$295,480	\$264,893	\$281,095	\$292,617
Other- 707					
005	Secy Clerical	\$2,641	\$2,952	\$2,988	\$3,100
006	Skilled Trade	\$111,644	\$112,695	\$103,250	\$107,380
026	Unskilled Temporary	\$3,972	\$4,065	\$5,300	\$5,512
041	Life Insurance	\$254	\$241	\$246	\$245
043	Hospitalization	\$38,463	\$36,078	\$38,822	\$40,271
046	State Retirement Contribution	\$8,792	\$8,636	\$8,365	\$8,699

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

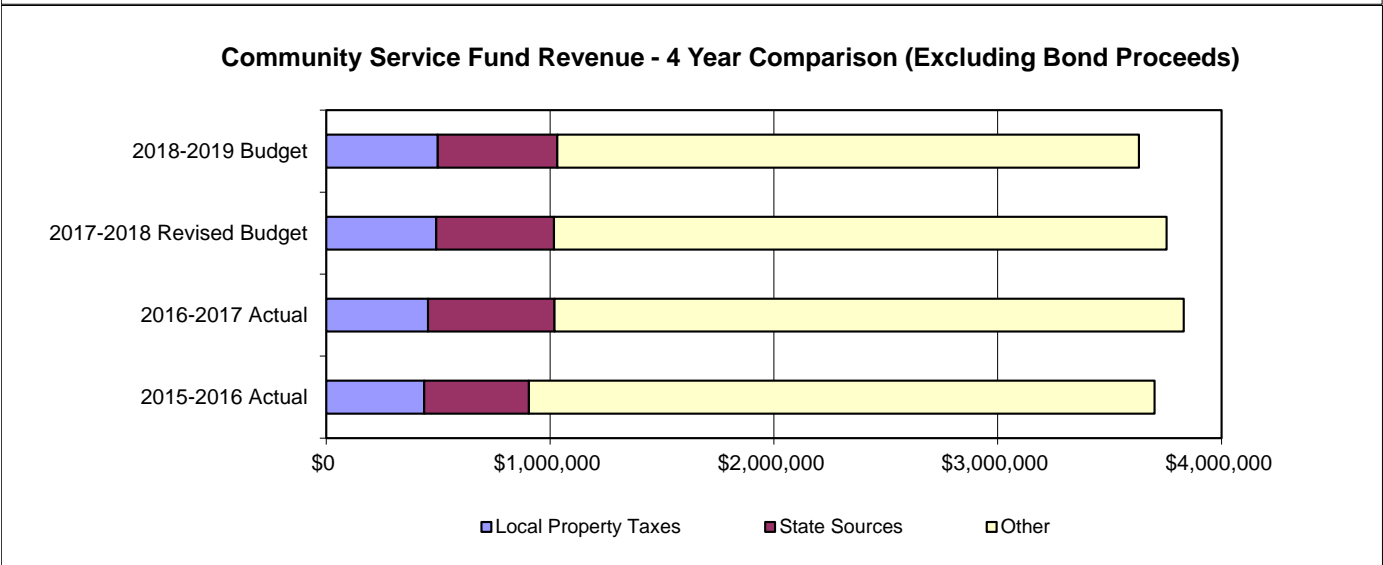
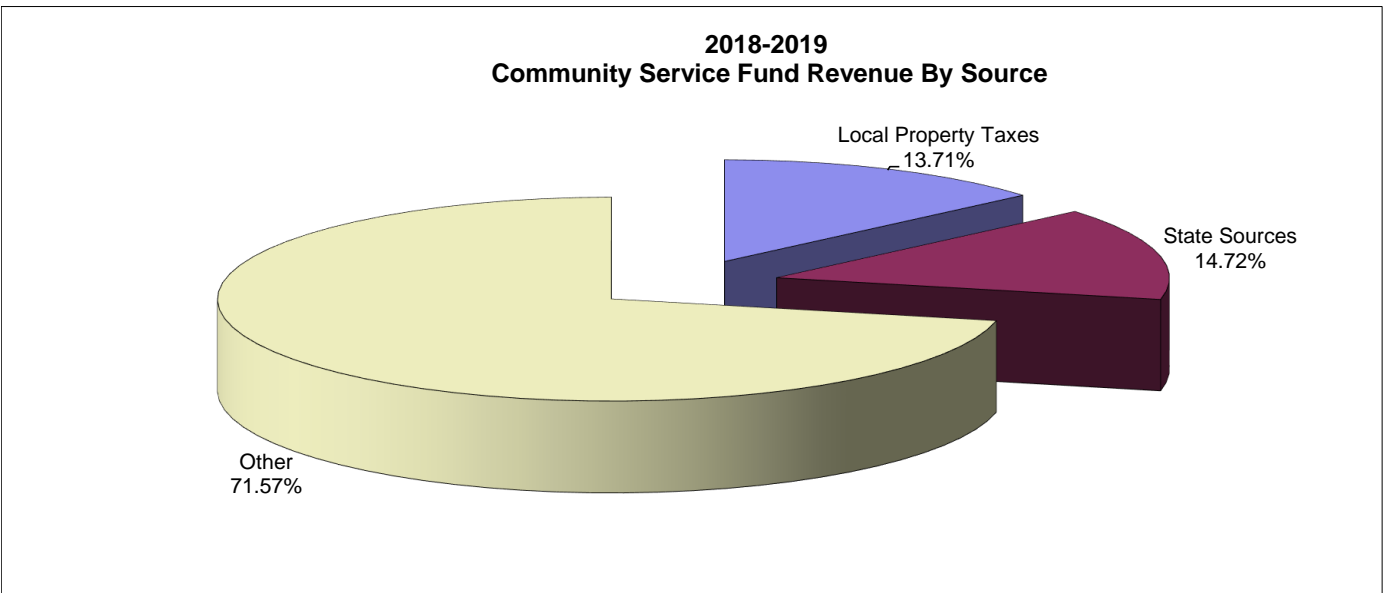
FOOD SERVICE - FUND 02

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Food Service Expenditures					
Other - 707 (Continued)					
047	Income Protection Contribution	\$5	\$5	\$6	\$7
060-061	FICA	\$8,183	\$8,236	\$8,533	\$8,873
235	Dental Insurance	\$938	\$924	\$1,003	\$1,003
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$2,820	\$133	\$2,000	\$2,000
201	Supplies	\$1,837	\$3,323	\$5,000	\$5,000
218	TRA	\$0	\$11	\$0	\$0
313	Credit Card Fees	\$14,782	\$14,410	\$15,130	\$15,130
511	Food	\$165,757	\$169,856	\$186,841	\$190,578
512	Milk	\$6,698	\$7,025	\$7,728	\$7,883
	Sub-Total Other - 707	\$366,786	\$368,590	\$385,212	\$395,681
Summer- 709					
002	Managerial Salaries	\$5,918	\$5,931	\$5,600	\$5,740
005	Secy Clerical	\$262	\$2,952	\$2,988	\$3,100
006	Skilled Trade	\$16,644	\$22,457	\$26,000	\$27,040
026	Unskilled Temp	\$0	\$554	\$5,300	\$5,512
041	Life Insurance	\$12	\$17	\$17	\$17
043	Hospitalization	\$1,481	\$2,199	\$2,349	\$2,634
046	State Retirement Contribution	\$1,634	\$2,345	\$2,992	\$3,104
047	Income Protection Contribution	\$13	\$17	\$18	\$19
061	Non Licensed FICA	\$1,672	\$2,348	\$3,051	\$3,166
101	Contracted Services/Debit System	\$0	\$0	\$1,000	\$1,000
205	Office Supplies	\$0	\$15	\$100	\$100
235	Dental Insurance	\$66	\$160	\$160	\$160
250	403b Match	\$122	\$140	\$0	\$0
113	Travel	\$313	\$166	\$0	\$0
115/116	Advertising/Printing	\$12	\$38	\$50	\$50
125	Repairs & Maintenance	\$600	\$0	\$0	\$0
201	Supplies	\$531	\$1,033	\$1,100	\$1,100
491	Federal Commodities	\$1,961	\$566	\$5,550	\$5,500
511	Food	\$21,169	\$14,881	\$16,000	\$16,320
512	Milk	\$2,669	\$3,305	\$3,636	\$3,709
	Sub-Total Other - 709	\$55,079	\$59,124	\$75,911	\$78,271
	Total Food Service Expenditures	\$2,841,567	\$2,860,198	\$3,134,899	\$3,216,506

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

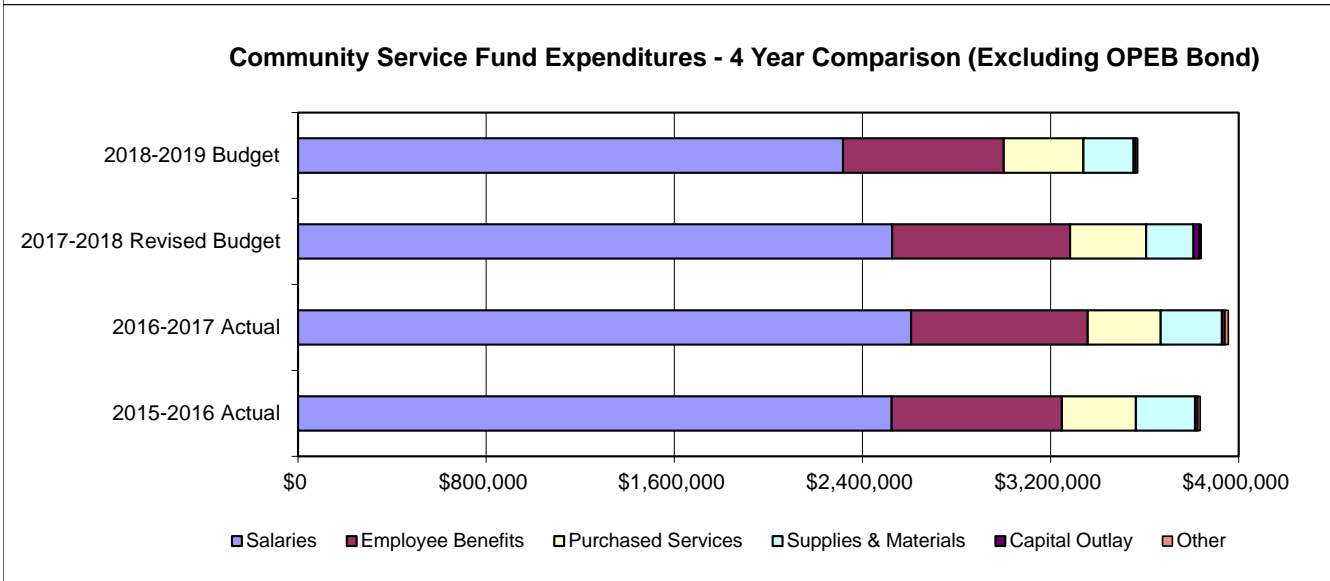
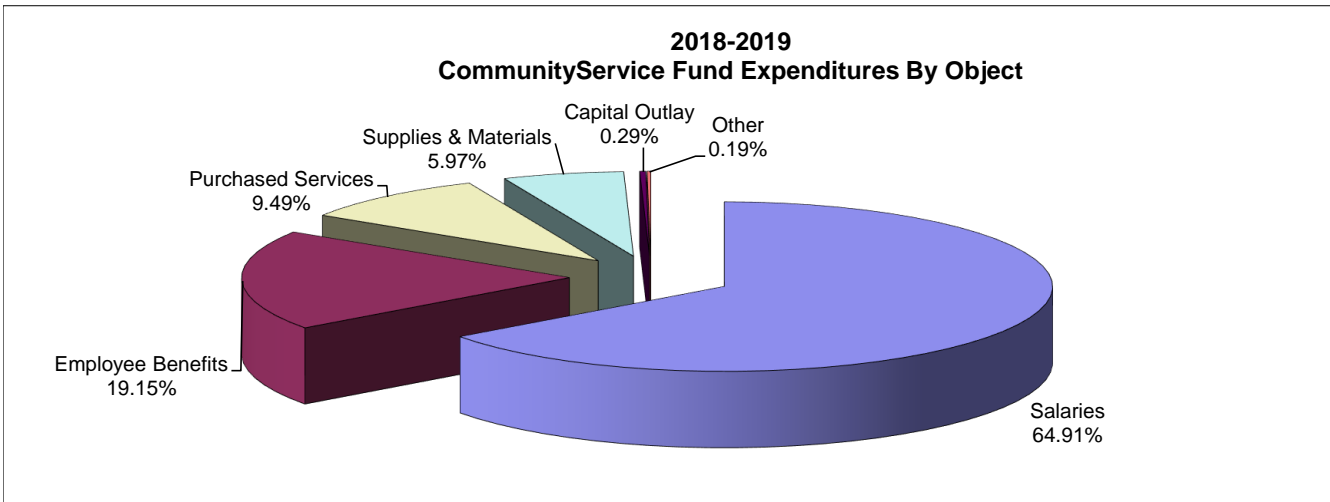
	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
Local Property Taxes	\$437,065	\$454,322	\$491,497	\$497,783	\$6,286	1.28%
State Sources	\$468,355	\$565,070	\$526,033	\$534,593	\$8,560	1.63%
Other	\$2,794,730	\$2,811,603	\$2,737,021	\$2,599,010	(\$138,011)	-5.04%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,700,150	\$3,830,995	\$3,754,551	\$3,631,386	(\$123,165)	-3.28%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget	Amount Change	% Change
Salaries	\$2,524,702	\$2,606,592	\$2,526,448	\$2,317,091	(\$209,357)	-8.29%
Employee Benefits	\$723,999	\$751,452	\$756,172	\$683,699	(\$72,473)	-9.58%
Purchased Services	\$314,592	\$310,717	\$324,235	\$338,725	\$14,490	4.47%
Supplies & Materials	\$250,601	\$259,622	\$200,760	\$213,300	\$12,540	6.25%
Capital Outlay	\$12,837	\$13,019	\$26,300	\$10,500	(\$15,800)	-60.08%
Other	\$9,576	\$14,203	\$6,827	\$6,650	(\$177)	-2.59%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,836,307	\$3,955,605	\$3,840,742	\$3,569,965	(\$270,777)	-7.05%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

COMMUNITY SERVICE - FUND 04

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Community Service Revenue					
340	Non Public School	\$26,565	\$22,016	\$27,000	\$27,000
501	General Comm Ed	\$317,882	\$273,268	\$285,313	\$267,834
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$2,996	\$0	\$0	\$36,000
505	Aquatics	\$34,386	\$42,515	\$45,348	\$58,900
507	Driver's Education BTW	\$143,709	\$117,600	\$135,000	\$140,000
508	Driver's Education Classroom	\$3,604	\$7,217	\$4,400	\$6,500
326	Adults with Disabilities	\$81,489	\$83,159	\$81,250	\$87,000
520	Adult Basic Education	\$87,836	\$94,453	\$102,000	\$104,000
570	KidKare	\$1,387,375	\$1,438,225	\$1,449,939	\$1,465,730
570	Little KidKare	\$334,675	\$316,710	\$205,233	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$405,631	\$411,978	\$406,065	\$392,011
582	School Readiness	\$317,195	\$444,625	\$402,077	\$425,913
583	Preschool Screening	\$22,734	\$20,314	\$20,275	\$20,275
585	Youth Development	\$453,627	\$486,776	\$507,651	\$520,223
590	Facility Use	\$80,446	\$72,139	\$83,000	\$80,000
Total Community Service Revenue		\$3,700,150	\$3,830,995	\$3,754,551	\$3,631,386

Community Service Expenditures					
350-351	Non Public	\$26,565	\$16,810	\$27,000	\$27,000
501	General Community Education	\$360,229	\$333,383	\$261,265	\$265,800
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$22,352	\$26,836	\$21,770	\$35,300
505	Aquatics	\$62,553	\$62,723	\$44,825	\$46,925
507	Driver's Education BTW	\$99,635	\$110,694	\$109,650	\$112,000
508	Driver's Education Classroom	\$25,498	\$32,944	\$28,100	\$33,100
510	Adults with Disabilities	\$80,083	\$63,734	\$84,741	\$86,940
520	Adult Basic Education	\$83,389	\$94,321	\$101,354	\$103,000
570	KidKare	\$1,308,684	\$1,470,250	\$1,510,683	\$1,479,600
570	Little KidKare	\$447,687	\$421,226	\$321,843	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$429,847	\$356,291	\$372,695	\$358,750
582	School Readiness	\$307,715	\$415,000	\$398,900	\$419,300
583	Preschool Screening	\$30,269	\$29,898	\$29,750	\$29,150
585	Youth Development	\$439,567	\$404,357	\$457,666	\$495,600
590	Facility Use	\$112,234	\$117,138	\$70,500	\$77,500
Total Community Service Expenditures		\$3,836,307	\$3,955,605	\$3,840,742	\$3,569,965

Other Funds

06 Building Construction Fund

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds or by capital loans.

Construction costs for buildings and additions consist of the following: expenditures for general construction; advertisement for contracts; payments on contracts of construction; installations of plumbing, heating, lighting, ventilating and electrical systems; expenditures for lockers, elevators, and other equipment; architectural and engineering services; travel expenses; paint and decorating expenses; and any other related costs.

Where a balance from a bond issue remains in the Building Construction Fund after the project has been completed and all claims against the Building Construction Fund have been paid, the balance must be permanently transferred by official board resolution to the Debt Service Fund and used to pay the bonded indebtedness incurred in the project.

07 Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bond indebtedness, whether for building construction, operating capital or for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such a tax and related state aid must be separately accounted for in a Debt Service Fund.

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

16 Alternative Facilities Fund

The Alternative Facilities Fund is used to record revenues and expenditures associated with projects over \$500,000 and fall under the Health and Safety Program. Projects are funded by property tax levy or by the sale of bonds. Categories of qualifying work include deferred maintenance, health and safety, and disabled access. These projects must have prior state approval and meet all specific requirements of Minnesota State Law. There is no activity in this Fund for 2018-2019.

18 HRA Trust Fund

The HRA Trust fund is used for reporting contributions to an employee's HRA account Upon hire and an annual contribution to the employee's HRA account for each year of service. These funds are held in an irrevocable trust with Mid-America through National Insurance Services. Employees must meet certain vesting requirements before accessing these funds.

45 OPEB Trust Fund

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

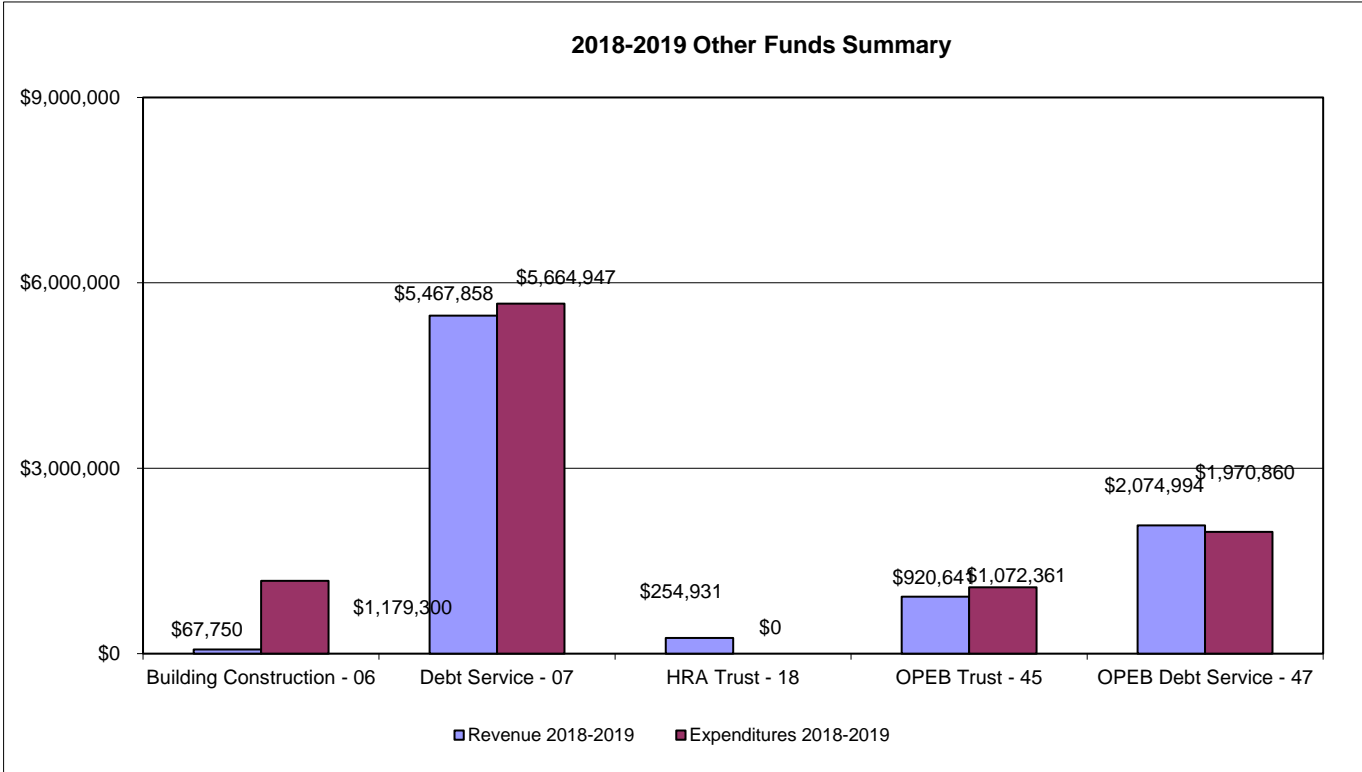
47 OPEB Debt Service Fund

Activity to record levy proceeds and the repayment of the OPEB bonds will be accounted for in this fund.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/17	Revenue 2017-2018	Expenditures 2017-2018	Fund Balance 6/30/18	Revenue 2018-2019	Expenditures 2018-2019	Fund Balance 6/30/19
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$6,140,680	\$181,844	\$4,984,300	\$1,338,224	\$67,750	\$1,179,300	\$226,674
Debt Service - 07	\$1,340,438	\$12,491,111	\$12,601,705	\$1,229,844	\$5,467,858	\$5,664,947	\$1,032,755
HRA Trust - 18	\$1,325,967	\$350,446	\$0	\$1,676,413	\$254,931	\$0	\$1,931,344
OPEB Trust - 45	\$13,482,189	\$800,754	\$1,167,834	\$13,115,109	\$920,641	\$1,072,361	\$12,963,389
OPEB Debt Service - 47	\$175,545	\$1,277,324	\$1,229,766	\$223,103	\$2,074,994	\$1,970,860	\$327,237
Total	\$22,464,819	\$15,101,479	\$19,983,605	\$17,582,693	\$8,786,174	\$9,887,468	\$16,481,399



**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
Building Construction Revenue					
092	Interest Income	\$63,617	\$154,582	\$140,000	\$25,000
096	Miscellaneous Income	\$30,000	\$0	\$0	\$0
097	Erate Discount Revenue	\$0	\$235,731	(\$77,156)	\$0
099	Miscellaneous Income	\$60,946	\$122,906	\$119,000	\$42,750
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$154,563	\$513,219	\$181,844	\$67,750
Building Construction Expenditures					
005	District Wide	\$1,242,816	\$863,613	\$1,455,722	\$801,285
045	Phoenix LC	\$0	\$0	\$0	\$0
267	Buffalo High School	\$7,484,591	\$5,022,505	\$114,768	\$0
368	Buffalo Community Middle School	\$890,998	\$2,400,676	\$326,232	\$155,000
501	Parkside Elementary	\$174,057	\$145,359	\$617,270	\$45,000
502	Hanover Elementary	\$741,191	\$160,737	\$0	\$0
503	Montrose Elementary	\$24,115	\$81,777	\$43,898	\$0
504	Tatanka Elementary	\$2,315,341	\$3,545,752	\$439,242	\$0
506	Discovery Elementary	(\$13,450)	\$455,077	\$1,987,168	\$178,015
507	Northwinds Elementary	\$39,890	\$35,217	\$0	\$0
Total Building Construction Expenditures		\$12,899,549	\$12,710,713	\$4,984,300	\$1,179,300

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

DEBT SERVICE - FUND 07

		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$7,238,106	\$5,683,064	\$5,795,450	\$5,215,648
009	Fiscal Disparities	\$78,206	\$72,850	\$75,000	\$75,000
092	Interest Income	\$10,923	\$26,202	\$27,589	\$29,826
200/300	Other State Revenues	\$59,874	\$45,583	\$44,227	\$44,227
229	Disparity Reduction Aid	\$1,371	\$1,054	\$1,075	\$1,075
317	Long Term Facilities Maintenance Aid	\$0	\$484,217	\$485,440	\$102,082
631	Sale of Bonds Proceeds	\$0	\$0	\$6,062,330	\$0
Total Debt Service Revenue		\$7,388,480	\$6,312,970	\$12,491,111	\$5,467,858
Debt Service Expenditures					
710	Payments on Bonds	\$4,810,000	\$4,235,000	\$4,375,000	\$3,600,000
720	Interest on Bonds	\$2,448,923	\$2,299,397	\$2,161,348	\$2,059,347
790	Service Charges	\$5,525	\$5,525	\$101,500	\$5,600
920	Bond Refunding Payments	\$0	\$0	\$5,963,857	\$0
Total Debt Service Expenditures		\$7,264,448	\$6,539,922	\$12,601,705	\$5,664,947

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2015-2016 Actual	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Alternative Facilities Revenue*					
092	Interest Income	\$0	\$0	\$0	\$0
631	Bond Proceeds	\$0	\$0	\$0	\$0
Total Alternative Facilities Revenue		\$0	\$0	\$0	\$0
Alternative Facilities Expenditures*					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
Total Alternative Facilities Expenditures		\$0	\$0	\$0	\$0

* G.O. Alternate Facilities Bonds sold during the 2012-2013 school year for the Parkside Elementary School ventilation project completed during summer of 2013.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

HRA TRUST - FUND 18

		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$15,166	\$17,031	\$20,000	\$20,000
099	Miscellaneous Revenue	\$267,329	\$260,537	\$330,446	\$234,931
	Total HRA Revenue	\$282,495	\$277,568	\$350,446	\$254,931
HRA Trust Expenditures					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
	Total HRA Expenditures	\$0	\$0	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

OPEB TRUST - FUND 45

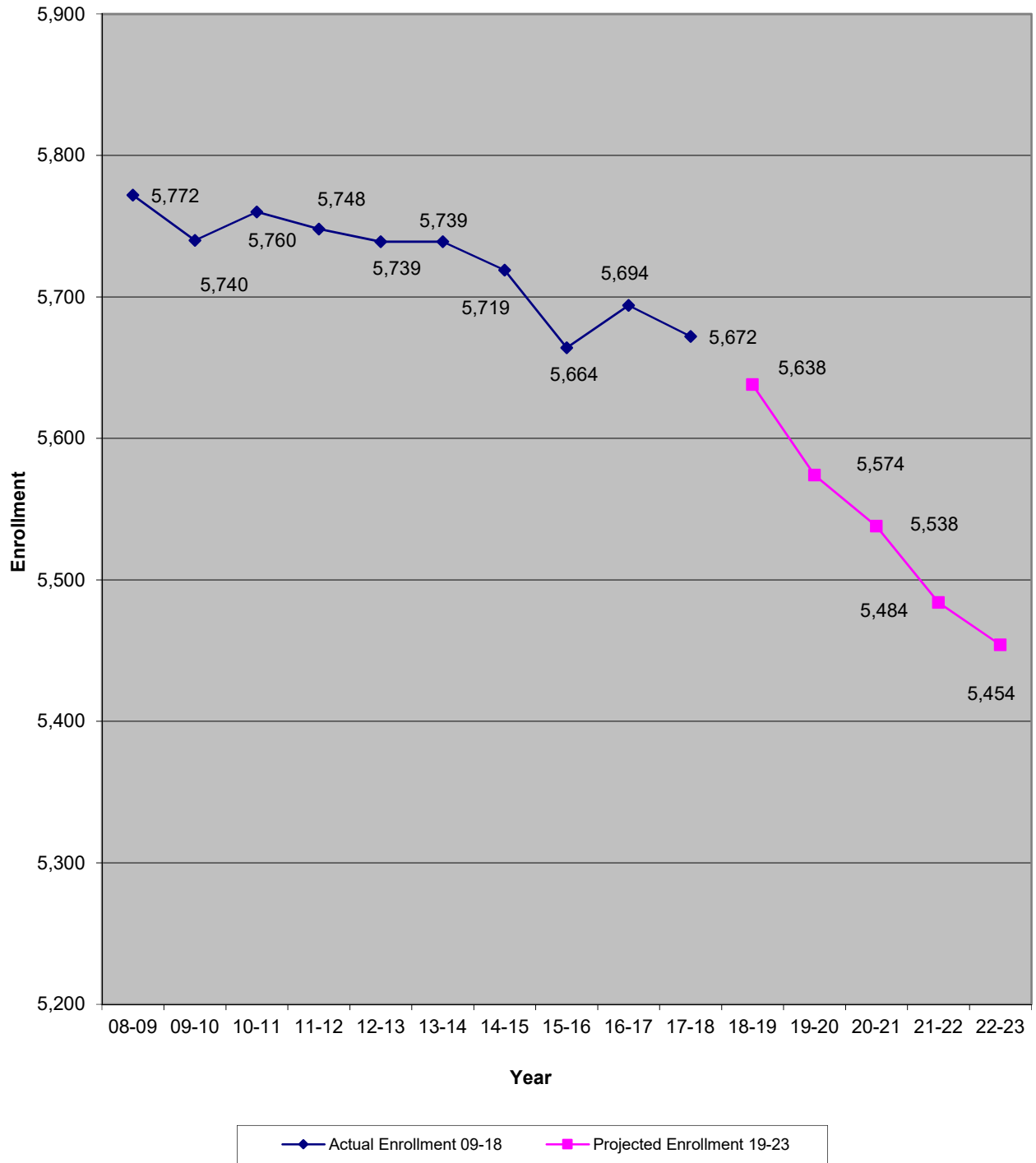
		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$327,748	\$1,004,190	\$520,000	\$640,000
616	Retiree Contributions	\$189,915	\$224,624	\$280,754	\$280,641
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$517,663	\$1,228,814	\$800,754	\$920,641
OPEB Trust Expenditures					
220	Health Insurance	\$520,023	\$536,715	\$643,808	\$625,006
230	Life Insurance	\$10,204	\$7,561	\$9,211	\$8,602
235	Dental Insurance	\$38,783	\$41,057	\$50,466	\$51,426
251	Contributions to H.S.A.	\$298,223	\$425,546	\$464,349	\$387,327
Total OPEB Trust Expenditures		\$867,233	\$1,010,879	\$1,167,834	\$1,072,361

**ISD 877 BUFFALO-HANOVER-MONTROSE
2018-2019 BUDGET**

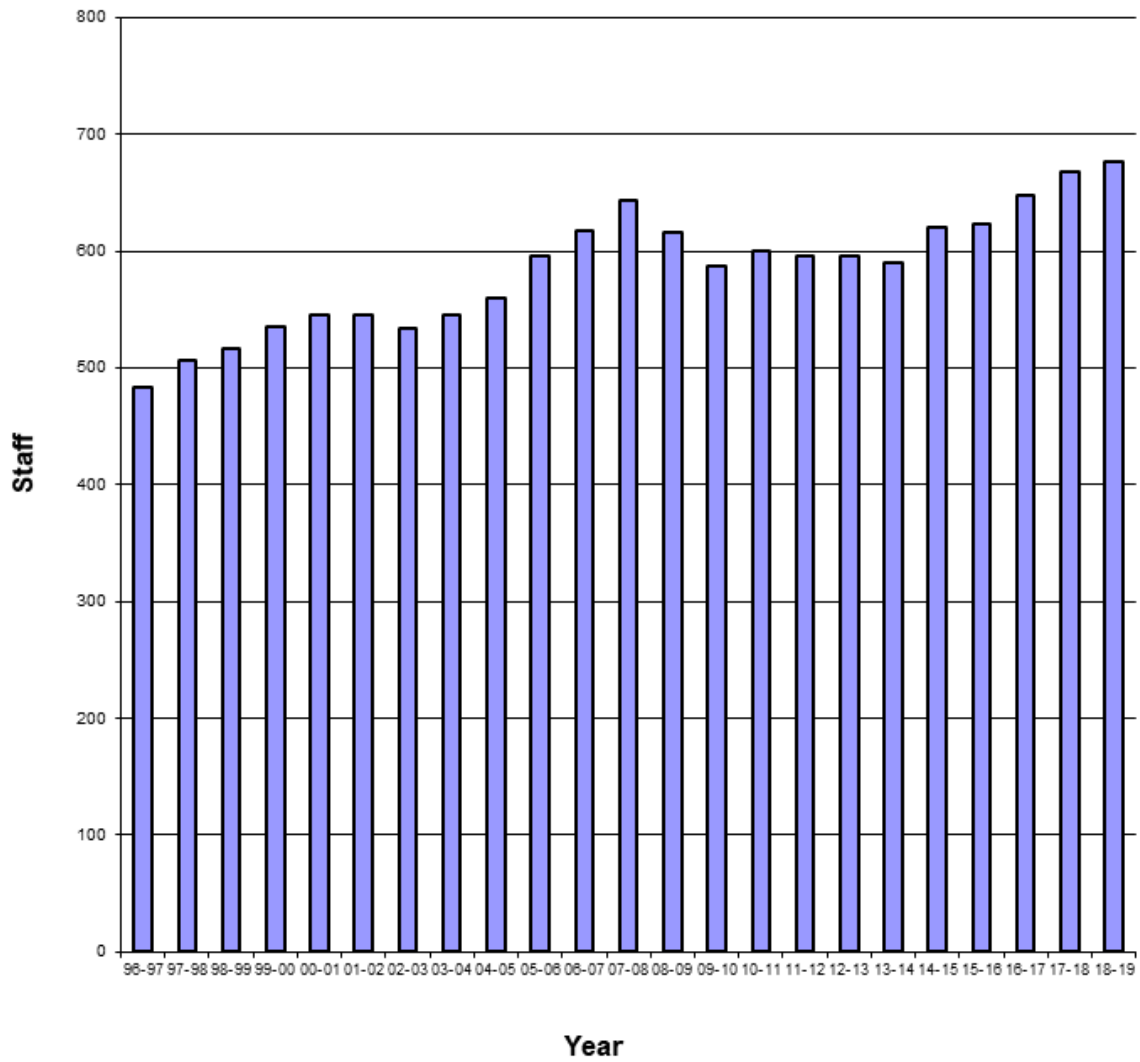
OPEB DEBT SERVICE - FUND 47

		2015-2016	2016-2017	2017-2018	2018-2019
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$484,321	\$1,260,101	\$1,255,080	\$2,052,385
009	Fiscal Disparities	\$10,366	\$15,926	\$8,000	\$8,000
092	Interest Income	\$641	\$4,270	\$4,496	\$4,861
200/300	Other State Revenues	\$4,033	\$10,131	\$9,517	\$9,517
229	Disparity Reduction Agent	\$92	\$234	\$231	\$231
631	Disparity Reduction Agent	\$0	\$9,687,488	\$0	\$0
Total OPEB Debt Service Revenue		\$499,453	\$10,978,150	\$1,277,324	\$2,074,994
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$0	\$735,000	\$1,070,000	\$1,780,000
720	Interest on Bonds	\$493,988	\$493,987	\$159,316	\$190,410
790	Service Charges	\$450	\$90,501	\$450	\$450
920	Bond Refunding Payments	\$0	\$9,595,633	\$0	\$0
Total OPEB Debt Service Expenditures		\$494,438	\$10,915,121	\$1,229,766	\$1,970,860

District 877 Enrollment/Projections Grades K-12 as of October 1



Staff FTE Comparison July 1, 2018



DISTRICT 877 BOND AMORTIZATION SCHEDULE

DUE DATE	G.O. SCHOOL BUILDING REFUNDING BONDS \$5.71 MILLION 2018A		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. TAXABLE OPEB REFUNDING BONDS \$9.635 MILLION 2017A		G.O. REFUNDING BONDS \$31.215 MILLION 2012A		G.O. ALTERNATIVE FACILITY BONDS 2013A		TOTALS
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
8/1/2018		\$152,163.00		\$478,461		\$95,205		\$347,100		\$27,313	\$1,100,242
2/1/2019	\$1,670,000	\$201,436.11		\$478,461	\$1,780,000	\$95,205	\$1,750,000	\$347,100	\$180,000	\$27,313	\$6,529,515
8/1/2019		\$101,000.00		\$478,461		\$77,405		\$312,100		\$26,188	\$995,154
2/1/2020	\$1,725,000	\$101,000.00		\$478,461	\$1,830,000	\$77,405	\$1,825,000	\$312,100	\$180,000	\$26,188	\$6,555,154
8/1/2020		\$57,875.00		\$478,461		\$59,105		\$275,600		\$25,063	\$896,104
2/1/2021	\$1,810,000	\$57,875.00		\$478,461	\$1,880,000	\$59,105	\$1,890,000	\$275,600	\$170,000	\$25,063	\$6,646,104
8/1/2021		\$12,625.00		\$478,461		\$40,305		\$237,800		\$23,788	\$792,979
2/1/2022	\$505,000	\$12,625.00		\$478,461	\$1,935,000	\$40,305	\$3,355,000	\$237,800	\$165,000	\$23,788	\$6,752,979
8/1/2022				\$478,461		\$20,955		\$170,700		\$22,550	\$692,666
2/1/2023				\$478,461	\$1,905,000	\$20,955	\$4,180,000	\$170,700	\$160,000	\$22,550	\$6,937,666
8/1/2023				\$478,461				\$87,100		\$21,150	\$586,711
2/1/2024				\$478,461			\$4,355,000	\$87,100	\$2,115,000	\$21,150	\$7,056,711
8/1/2024				\$478,461							\$478,461
2/1/2025			\$5,035,000	\$478,461							\$5,513,461
8/1/2025				\$402,936							\$402,936
2/1/2026			\$5,205,000	\$402,936							\$5,607,936
8/1/2026				\$324,861							\$324,861
2/1/2027			\$5,365,000	\$324,861							\$5,689,861
8/1/2027				\$251,093							\$251,093
2/1/2028			\$5,510,000	\$251,093							\$5,761,093
8/1/2028				\$172,575							\$172,575
2/1/2029			\$5,665,000	\$172,575							\$5,837,575
8/1/2029				\$87,600							\$87,600
2/1/2030			\$5,840,000	\$87,600							\$5,927,600
	\$5,710,000	\$696,599	\$32,620,000	\$9,176,588	\$9,330,000	\$585,950	\$17,355,000	\$2,860,800	\$2,970,000	\$292,100	\$81,597,037

**Independent School District 877
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