



Buffalo Hanover Montrose Schools

Annual Budget

2017-2018

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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INTRODUCTION

**ISD 877 BUFFALO-HANOVER-MONTROSE
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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. 2017
Stan Vander Kooi, Director	Aug. 2014	Dec. 2017
Bob Sansevere, Director	Sept. 2016	Dec. 2017

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
Kris DeClerk-Thompson	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
Shawn Gombos	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

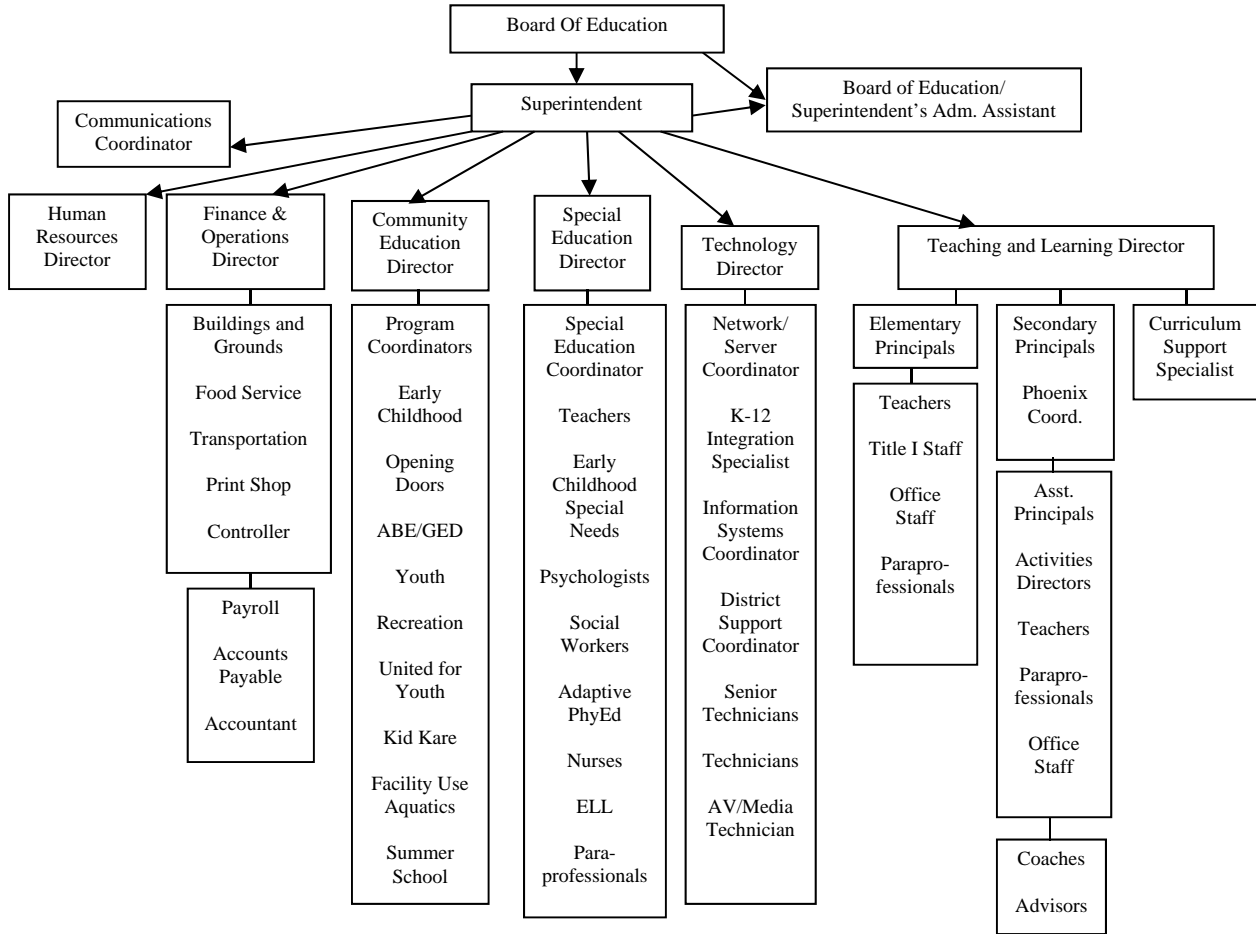
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a 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
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ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 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
2017-2018 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
2017-2018 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
2017-2018 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 23, 2017, the School Board approved the 2017-2018 budget assumptions for the General Fund. The assumptions were approved in order to build the 2017-2018 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The assumptions were amended to include a 2% per pupil increase in General Education Revenue approved by the 2017 Legislature. The special education aid percentage increase was changed from 1% to 2% due to higher aid projections after the 2016-17 final budget revision. The approved assumptions are as follows:

- ❑ General Education Aid \$6,188 – increase 2%
- ❑ Kindergarten projection assumes 99% of the students will attend full day program
- ❑ Special Education revenue – increase 2%
- ❑ \$189.55 board approved referendum approved in 2013
- ❑ Enrollment projection estimated at 5,678 based on November 2016 report with minor adjustments
- ❑ Literacy Aid continues in 2017-18
- ❑ 2.95 FTE Superintendent contingency staffing to address staffing issues
- ❑ 1.0 FTE special education staffing contingency covered by third party billing revenue
- ❑ Maintain 2009-10 approved staffing ratios also used for 2016-17
- ❑ 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 Revenue
- ❑ 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 2017-18 out of the general fund and the OPEB trust fund

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

On May 8, 2017, the Director of Food Service presented a preliminary budget plan for Food Service. The budget plan was developed with a planned increase of \$0.05 on paid lunch meal prices. For the 2017-2018 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 8, 2017, the preliminary Community Service budget was presented. The program continues with a similar level of programming as the prior year which also includes the Little Kid Kare program and the Kid Kare program.

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.

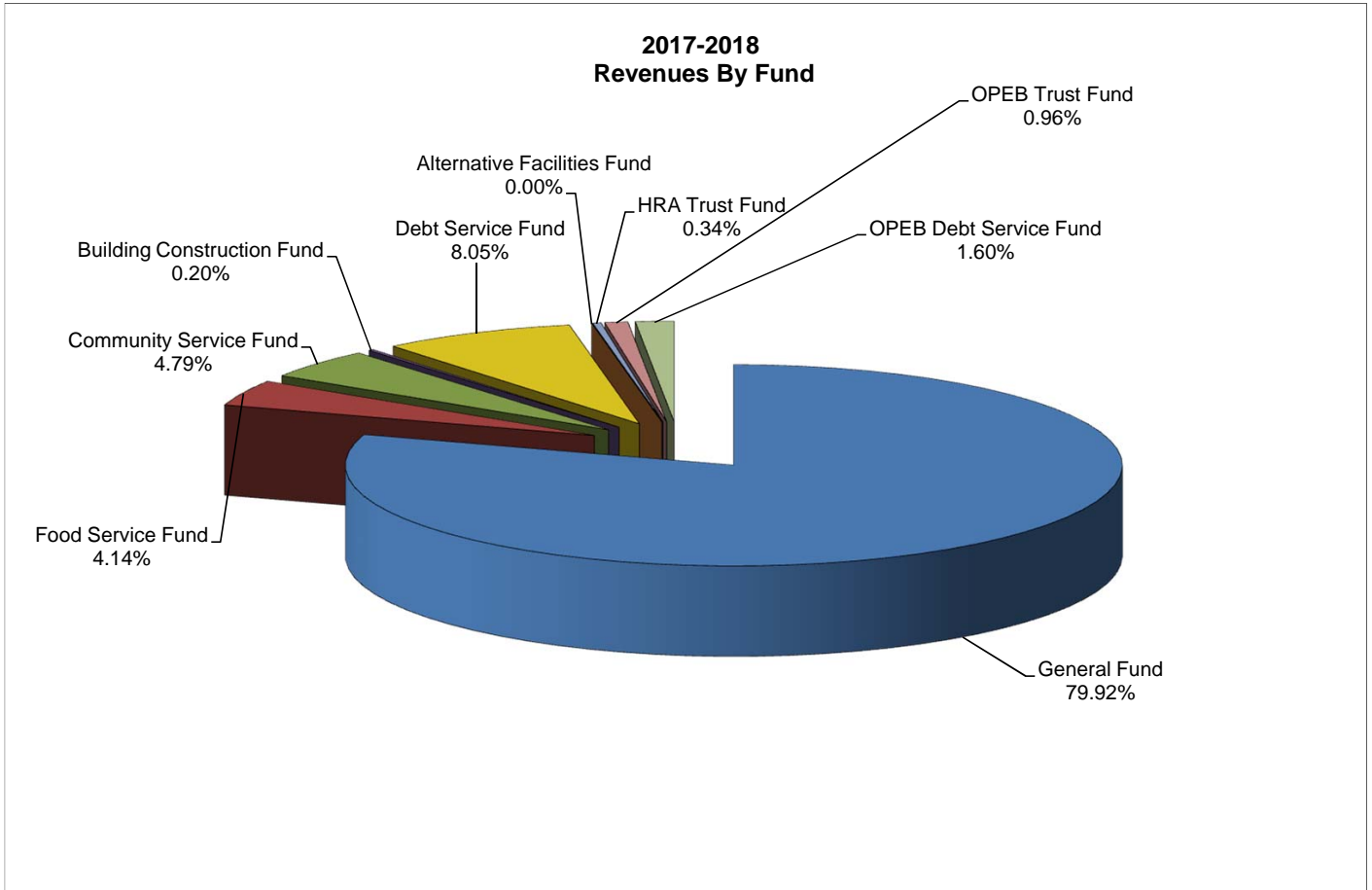
BUILDING CONSTRUCTION FUND

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 over a 5-year period.

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

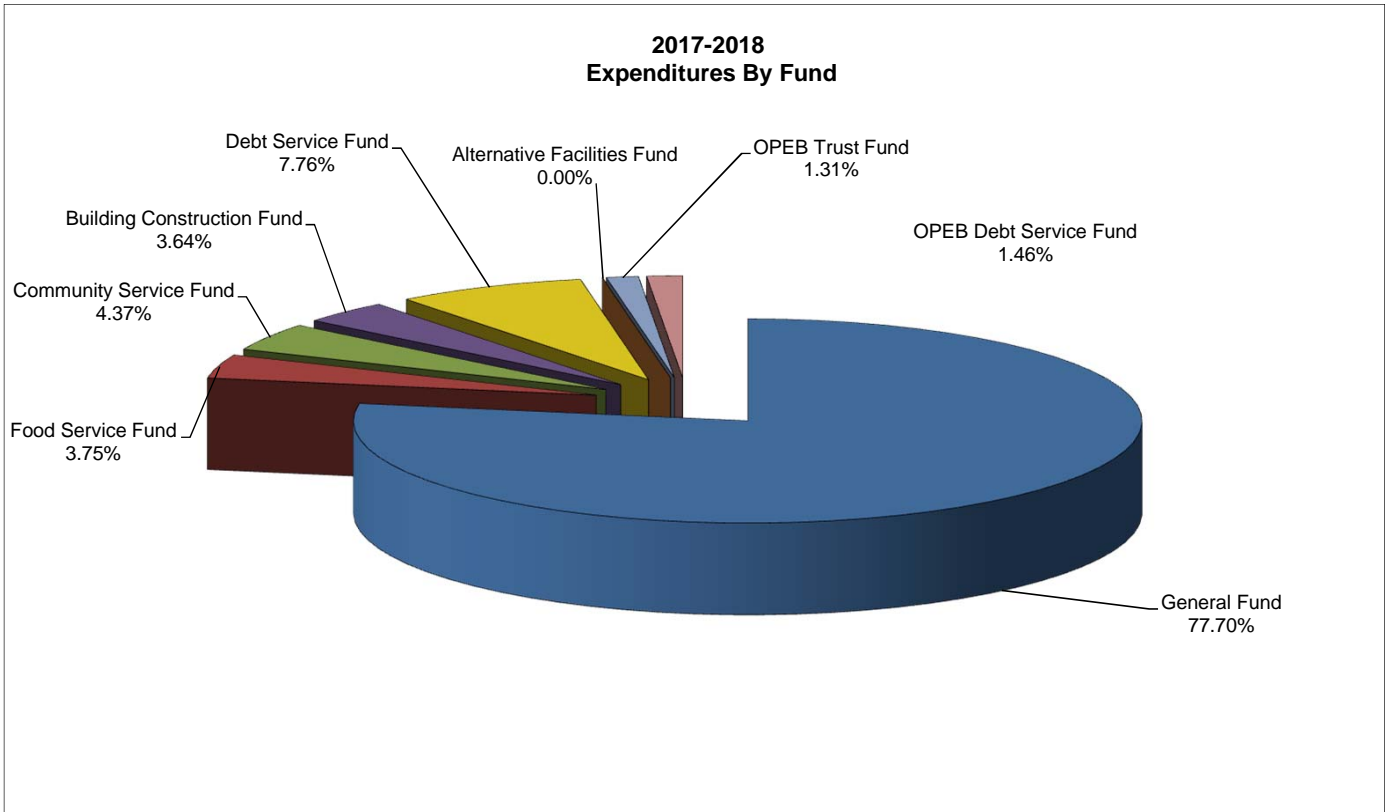
	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund	\$58,443,408	\$61,024,329	\$62,865,478	\$63,763,372
Food Service Fund	\$2,886,080	\$3,073,405	\$3,238,311	\$3,302,861
Community Service Fund	\$3,559,471	\$3,700,150	\$3,758,183	\$3,824,950
Building Construction Fund	\$33,125,601	\$154,563	\$125,000	\$159,000
Debt Service Fund	\$6,318,242	\$7,388,480	\$6,350,980	\$6,421,787
Alternative Facilities Fund	\$0	\$0	\$0	\$0
HRA Trust Fund	\$286,461	\$282,495	\$333,697	\$274,567
OPEB Trust Fund	\$417,484	\$517,663	\$373,158	\$763,045
OPEB Debt Service Fund	\$496,073	\$499,453	\$11,036,694	\$1,273,691
Total	\$105,532,820	\$76,640,538	\$88,081,501	\$79,783,273



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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund	\$57,341,013	\$60,679,187	\$63,715,055	\$65,479,398
Food Service Fund	\$2,860,519	\$2,841,567	\$3,059,376	\$3,159,410
Community Service Fund	\$3,757,420	\$3,836,307	\$3,696,701	\$3,685,357
Building Construction Fund	\$2,042,441	\$12,899,549	\$15,082,739	\$3,068,812
Debt Service Fund	\$6,317,750	\$7,264,448	\$6,539,922	\$6,542,348
Alternative Facilities Fund	\$0	\$0	\$0	\$0
OPEB Trust Fund	\$841,568	\$867,233	\$977,824	\$1,102,710
OPEB Debt Service Fund	\$494,437	\$494,438	\$10,974,438	\$1,229,720
Total	\$73,655,148	\$88,882,729	\$104,046,055	\$84,267,755



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.

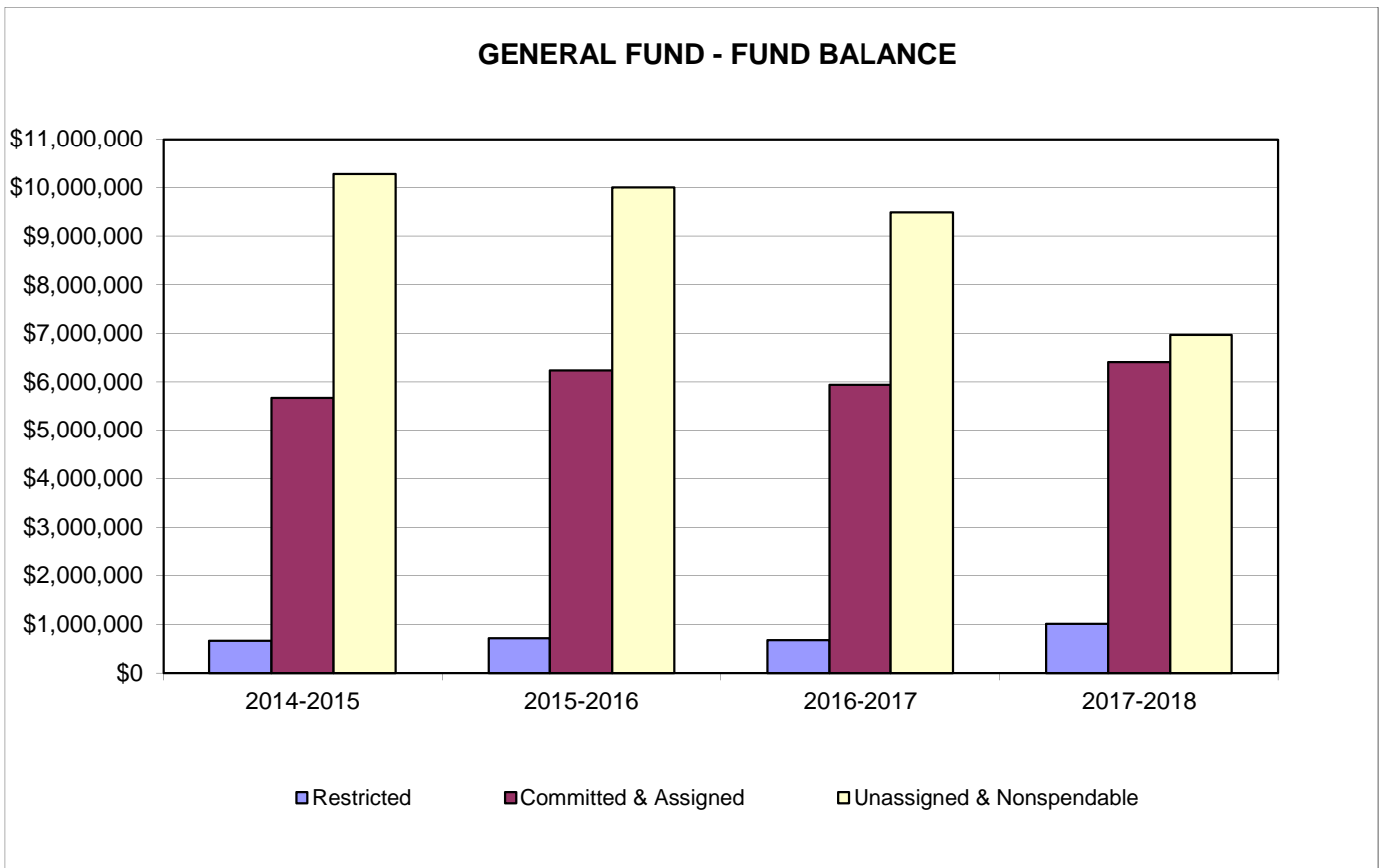
**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2014-2015	2015-2016	2016-2017	2017-2018
			Projected	Projected
Fund Balance:				
Restricted	\$665,558	\$715,582	\$678,667	\$1,012,582
Committed & Assigned	\$5,671,135	\$6,239,274	\$5,940,238	\$6,412,485
Unassigned & Nonspendable	\$10,274,898	\$10,001,876	\$9,488,249	\$6,966,061
Total Fund Balance	\$16,611,591	\$16,956,732	\$16,107,154	\$14,391,128

Total General Fund Expenditures	\$57,341,013	\$60,679,187	\$63,715,055	\$65,479,398
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Unassigned Fund Balance as a % of Total Expenditures	17.92%	16.48%	14.89%	10.64%
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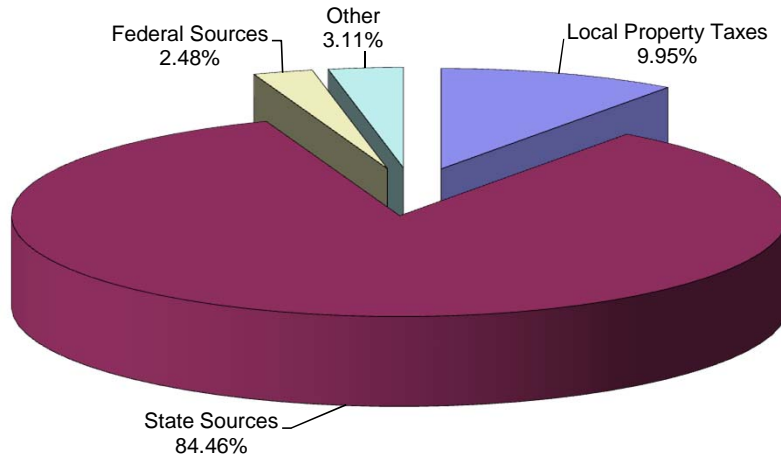


**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

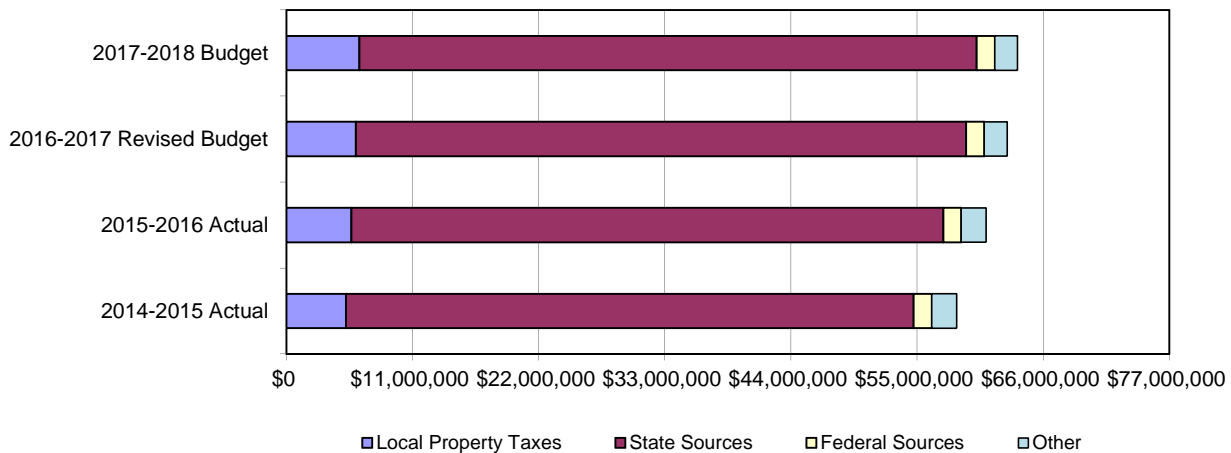
GENERAL FUND 01 - REVENUE SUMMARY

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
Local Property Taxes	\$5,181,370	\$5,655,260	\$6,057,053	\$6,342,018	\$284,965	4.70%
State Sources	\$49,517,550	\$51,632,854	\$53,220,651	\$53,857,128	\$636,477	1.20%
Federal Sources	\$1,582,204	\$1,552,551	\$1,583,370	\$1,583,370	\$0	0.00%
Other	\$2,162,284	\$2,183,664	\$2,004,404	\$1,980,856	(\$23,548)	-1.17%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$58,443,408	\$61,024,329	\$62,865,478	\$63,763,372	\$897,894	1.43%

**2017-2018
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$3,903,198	\$3,771,038	\$3,902,372	\$3,919,157
111	Property Taxes - Health & Safety - 05	\$94,202	\$285,837	\$48,365	(\$81,324)
111	Long Term Facilities Maintenance Levy - C	\$0	\$0	\$668,292	\$1,018,916
302-111	Property Taxes - Lease Levy - 05	\$475,508	\$467,572	\$475,141	\$470,507
335-111	Alt Teaching Q Comp Levy	\$0	\$380,845	\$433,438	\$458,314
342-111	Property Taxes - Safe Schools	\$227,507	\$224,927	\$226,568	\$235,458
830-111	Property Taxes - Career Tech	\$60,029	\$80,347	\$123,039	\$148,608
835-111	Property Taxes - Deferred Maint - 05	\$232,887	\$254,462	\$0	\$0
005	Property Taxes - Re-Employment	(\$20,259)	\$17,594	\$7,594	\$138
009	Fiscal Disparities	\$67,147	\$67,486	\$67,486	\$67,486
210	County Apportionment	\$119,245	\$82,758	\$82,758	\$82,758
189	Misc County Tax Revenue	\$21,906	\$22,394	\$22,000	\$22,000
112	Property Tax Shift	\$0	\$0	\$0	\$0
Sub-Total Property Tax & County Revenue		\$5,181,370	\$5,655,260	\$6,057,053	\$6,342,018
Tuition, Fees & Admissions					
211	Parking Fees	\$60,923	\$60,508	\$60,923	\$62,560
202/050/203	Admission & Student Activity Revenue	\$407,402	\$393,457	\$415,980	\$423,436
180	Third Party Billings	\$53,054	\$68,007	\$85,000	\$115,000
Sub-Total Tuition, Fees & Admissions		\$521,379	\$521,972	\$561,903	\$600,996
Other Local Revenue					
130	Interest Revenue	\$54,065	\$101,374	\$129,628	\$136,109
093	Transportation Rent - 05	\$90,200	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$35,962	\$46,627	\$40,427	\$43,661
021	Revenue from Other Districts	\$45,000	\$75,806	\$45,000	\$45,000
096/601	Donations	\$52,380	\$41,976	\$41,480	\$41,480
040	Tuition from Patrons	\$376	\$0	\$0	\$0
097	E Rate Revenue	\$95,944	\$114,920	\$110,000	\$110,000
188	Retiree Contributions	\$108,965	\$88,623	\$63,734	\$64,390
610	Sales Tax	\$13,569	\$12,743	\$14,000	\$14,000
099/339	Misc Local Revenue	\$133,929	\$92,302	\$89,100	\$89,100
099	Misc Revenue - 05	\$57,566	\$63,054	\$41,807	\$41,807
099	Student Activities - 09	\$848,048	\$770,506	\$730,150	\$656,638
205	Shop Receipts	\$25,587	\$26,512	\$25,500	\$25,500
206	Band Receipts	\$1,318	\$2,059	\$1,700	\$1,700
207	Art Receipts	\$10,085	\$8,176	\$10,000	\$10,000
209	Home Ec Receipts	\$0	\$0	\$575	\$575
195	Insurance Recovery	\$9,547	\$5,455	\$1,000	\$1,000
369	Arts Mag Grant/OOSS/CMJTS/SHIP	\$58,364	\$7,522	\$0	\$0
Sub-Total Other Local Revenue		\$1,640,905	\$1,556,055	\$1,442,501	\$1,379,360

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$166,235	\$209,975	\$160,119	\$160,363
211	General Education Aid	\$37,323,567	\$38,028,192	\$38,759,885	\$39,140,659
302-211	Operating Capital	\$462,223	\$461,454	\$462,565	\$451,178
302-211	Operating Capital - 05	\$920,141	\$918,610	\$926,533	\$903,710
306-211	Staff Development	\$738,364	\$751,981	\$768,870	\$771,797
313-211	Integration	\$355,568	\$366,174	\$366,214	\$363,914
317-211	Basic Skills	\$1,241,612	\$1,109,952	\$1,072,157	\$1,007,579
330-211	Learning & Development	\$1,303,966	\$1,287,955	\$1,284,094	\$1,261,624
320-300	American Indian Education	\$0	\$0	\$25,728	\$25,728
335-211	Alt Teaching Q Comp	\$1	\$1,108,522	\$1,060,295	\$1,025,490
388-211	Gifted & Talented	\$82,308	\$82,177	\$82,375	\$81,865
212	Literacy Aid	\$325,330	\$321,352	\$326,934	\$326,934
312	Shared Time	\$2,227	\$14,403	\$12,252	\$12,252
227	Abatement Aid	\$4,314	\$3,385	\$1,832	\$2,259
229	Disparity Reduction	\$385	\$361	\$532	\$532
234	Hmstd Mkt Value Credit	\$9,389	\$15,636	\$23,028	\$23,028
258	Mobile Hmstd Mkt Value Credit	\$0	\$102	\$0	\$0
302-300	Equity Aid - 05	\$14,801	\$35,050	\$35,000	\$35,000
317	Long Term Facilities Maintenance - 05	\$0	\$0	\$67,875	\$334,137
319-300	Teacher Dev&Eval-	\$116,693	\$0	\$0	\$0
385-300	Deferred Maint - 05	\$104,921	\$95,842	\$0	\$0
714-300	Deseg Transport	\$117,767	\$157,919	\$115,114	\$116,407
720-300	Nonpublic Pupil Transport	\$146,056	\$151,287	\$131,205	\$144,636
830-300	Secondary Vocational Transport	\$58,002	\$73,647	\$71,010	\$67,487
363	Special Education	\$5,993,059	\$5,734,596	\$6,735,975	\$6,874,267
369	Other Revenue from State Agencies	\$0	\$674,400	\$674,400	\$674,400
399	Other State Aid	\$30,621	\$29,882	\$56,659	\$51,882
Sub-Total State Aids		\$49,517,550	\$51,632,854	\$53,220,651	\$53,857,128

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

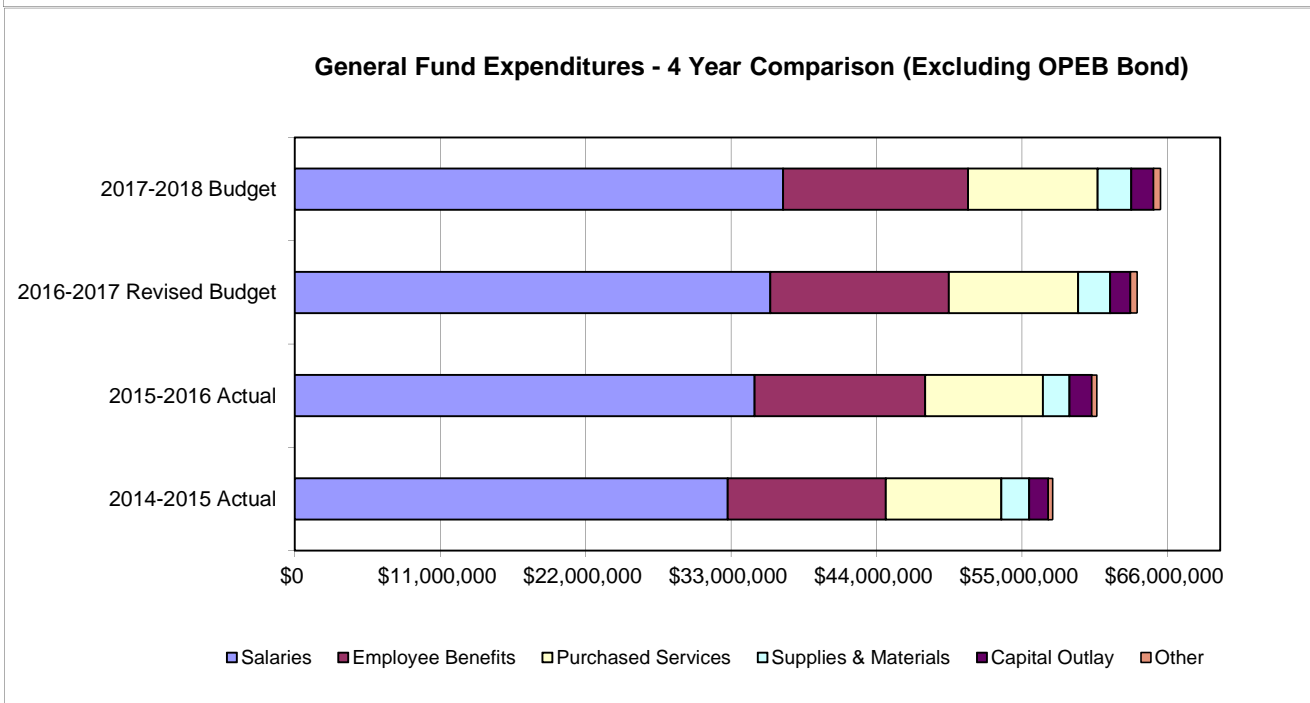
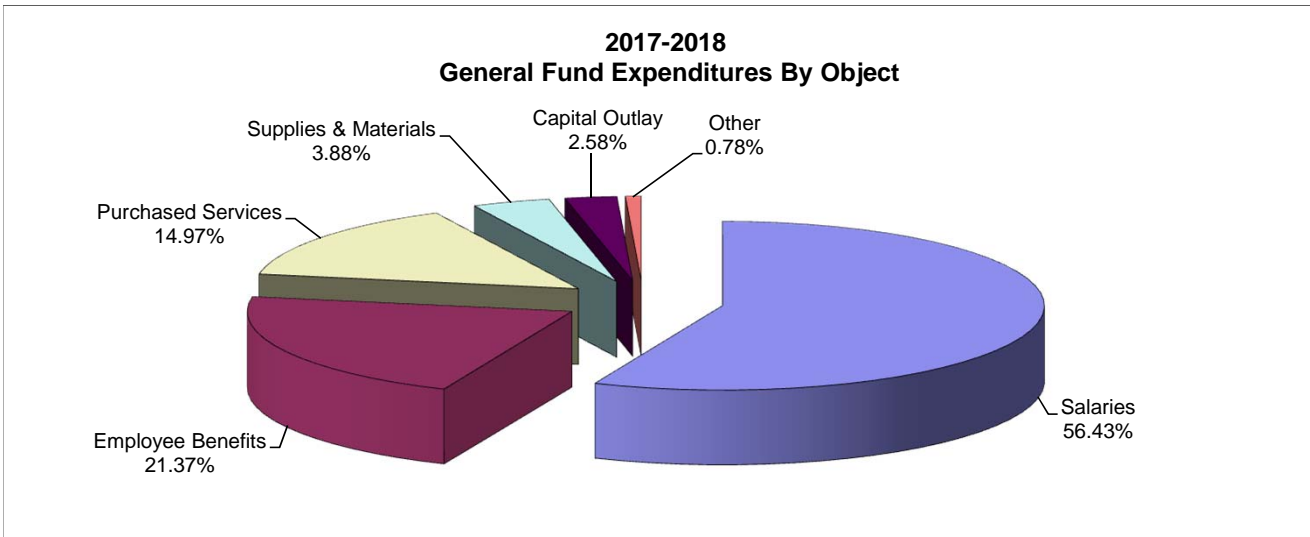
GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$369,609	\$410,636	\$421,460	\$421,460
470	Title I - ARRA	\$0	\$0	\$0	\$0
414	Title II Part A	\$92,565	\$116,218	\$102,895	\$102,895
417	Title III Part A	\$72	\$0	\$10,264	\$10,264
419	Special Education	\$994,333	\$916,803	\$940,549	\$940,549
420	Special Education - Preschool	\$19,437	\$20,208	\$23,041	\$23,041
422	Special Education - IEIC	\$37,409	\$27,804	\$23,161	\$23,161
425	Special Education - EIS	\$60,000	\$60,000	\$60,000	\$60,000
435	Special Education - CIMP	\$6,263	\$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	\$0	\$0
628	Carl Perkins	\$2,516	\$882	\$2,000	\$2,000
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$1,582,204	\$1,552,551	\$1,583,370	\$1,583,370
Other Financing Sources					
196	Sale of Equipment - 01	\$0	\$0	\$0	\$0
623	Sale of Property - 05	\$0	\$105,000	\$0	\$0
624	Sale of Equipment - 05	\$0	\$637	\$0	\$500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$0	\$105,637	\$0	\$500
Total General Fund Revenue		\$58,443,408	\$61,024,329	\$62,865,478	\$63,763,372

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

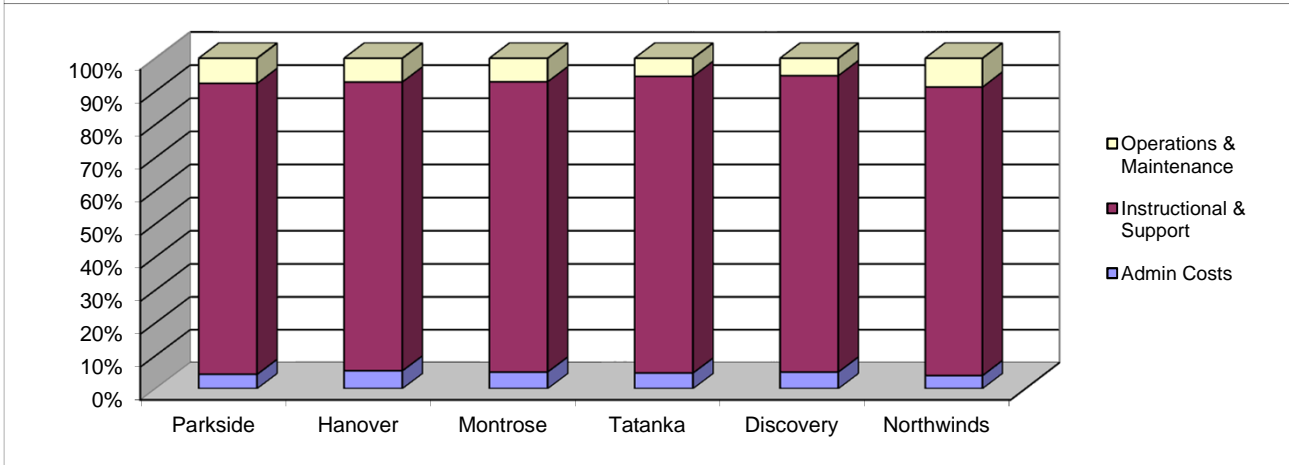
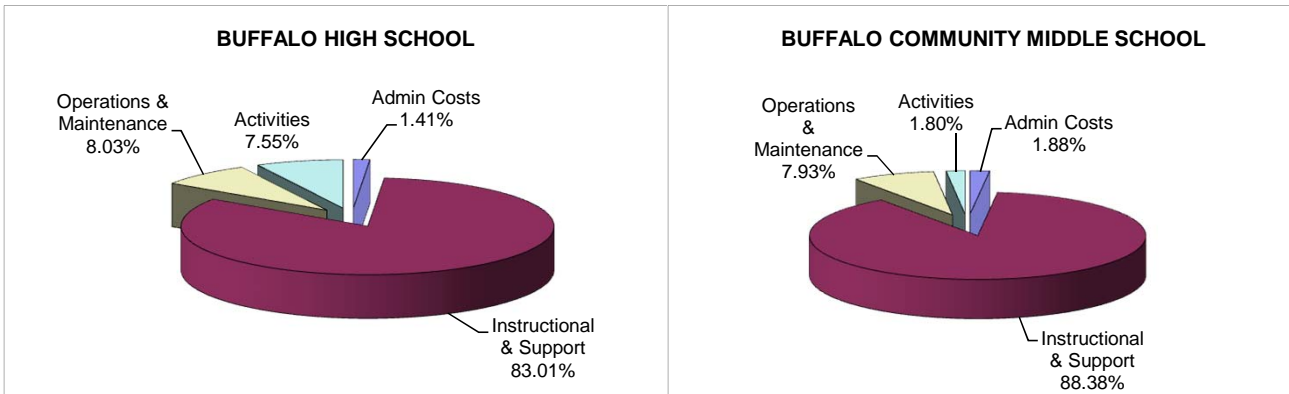
	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
Salaries	\$32,756,714	\$34,789,462	\$35,982,021	\$36,948,602	\$966,581	2.69%
Employee Benefits	\$11,946,918	\$12,899,435	\$13,498,148	\$13,991,247	\$493,099	3.65%
Purchased Services	\$8,755,466	\$8,914,334	\$9,772,611	\$9,801,889	\$29,278	0.30%
Supplies & Materials	\$2,085,111	\$1,994,772	\$2,416,842	\$2,540,683	\$123,841	5.12%
Capital Outlay	\$1,460,239	\$1,692,183	\$1,538,961	\$1,687,688	\$148,727	9.66%
Other	\$336,565	\$389,001	\$506,472	\$509,289	\$2,817	0.56%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$57,341,013	\$60,679,187	\$63,715,055	\$65,479,398	\$1,764,343	2.77%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$209,366	\$12,325,063	\$1,191,797	\$1,120,748
Buffalo Community Middle School	\$194,982	\$9,176,824	\$823,723	\$187,405
Parkside Elementary	\$180,157	\$3,623,120	\$311,832	
Hanover Elementary	\$182,219	\$2,920,604	\$238,469	
Montrose Elementary	\$160,506	\$2,763,143	\$222,190	
Tatanka Elementary	\$179,943	\$3,371,763	\$203,280	
Discovery Elementary	\$90,808	\$1,596,021	\$93,111	
Northwinds Elementary	\$177,273	\$3,865,627	\$384,181	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$351,721	\$369,823	\$483,300	\$492,970	\$9,670
Managerial Salaries	\$143,223	\$160,112	\$60,280	\$122,980	\$62,700
Certified Salaries	\$6,063,841	\$6,285,061	\$6,499,589	\$6,588,641	\$89,052
Classified Salaries	\$1,212,933	\$1,318,884	\$1,368,615	\$1,415,343	\$46,728
Other Salaries	\$789,829	\$979,190	\$1,023,467	\$1,033,813	\$10,346
Employee Benefits	\$2,981,269	\$3,244,964	\$3,408,791	\$3,521,241	\$112,450
Supplies & Materials	\$340,007	\$309,319	\$357,790	\$376,003	\$18,213
Tuition	\$168,474	\$180,109	\$286,625	\$290,625	\$4,000
Equipment	\$77,835	\$193,066	\$60,216	\$58,802	(\$1,414)
All Others	\$864,591	\$863,661	\$925,648	\$946,556	\$20,908
Total Expenditures	\$12,993,723	\$13,904,189	\$14,474,321	\$14,846,974	\$372,653

Full Time Equivalent

Administrators	4.00	5.00	1.00
Teachers	109.56	108.03	(1.53)
Classified	53.89	58.38	4.49
Total FTE's	167.45	171.41	3.96

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$360,461	\$356,475	\$370,800	\$378,220	\$7,420
Certified Salaries	\$4,648,362	\$4,860,800	\$5,021,238	\$5,158,020	\$136,782
Classified Salaries	\$832,963	\$839,900	\$887,200	\$919,150	\$31,950
Other Salaries	\$374,809	\$461,176	\$476,908	\$482,626	\$5,718
Employee Benefits	\$2,201,880	\$2,389,749	\$2,522,398	\$2,627,763	\$105,365
Supplies & Materials	\$145,775	\$122,187	\$161,306	\$171,576	\$10,270
Equipment	\$128,884	\$126,002	\$86,102	\$73,113	(\$12,989)
All Others & Targ Serv	\$495,740	\$564,861	\$555,926	\$572,466	\$16,540
Total Expenditures	\$9,188,874	\$9,721,150	\$10,081,878	\$10,382,934	\$301,056

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	80.90	77.76	(3.14)
Classified	35.16	39.28	4.12
Total FTE's	119.06	120.04	0.98

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$121,454	\$123,669	\$126,600	\$129,130	\$2,530
Certified Salaries	\$1,946,723	\$1,827,811	\$1,941,401	\$1,967,542	\$26,141
Classified Salaries	\$445,957	\$465,925	\$489,150	\$507,970	\$18,820
Other Salaries	\$130,738	\$190,905	\$225,801	\$229,976	\$4,175
Employee Benefits	\$971,021	\$1,013,749	\$1,045,961	\$1,075,787	\$29,826
Supplies & Materials	\$37,780	\$24,418	\$42,785	\$41,865	(\$920)
Equipment	\$27,921	\$14,360	\$12,000	\$12,000	\$0
All Others & Targ Serv	\$115,033	\$132,090	\$149,766	\$150,839	\$1,073
Total Expenditures	\$3,796,627	\$3,792,927	\$4,033,464	\$4,115,109	\$81,645

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	29.75	32.00	2.25
Classified	20.51	24.11	3.60
Total FTE's	51.26	57.11	5.85

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$125,499	\$127,907	\$130,850	\$133,470	\$2,620
Certified Salaries	\$1,538,716	\$1,611,450	\$1,593,823	\$1,703,776	\$109,953
Classified Salaries	\$315,921	\$313,512	\$336,630	\$348,590	\$11,960
Other Salaries	\$84,116	\$141,794	\$159,814	\$161,374	\$1,560
Employee Benefits	\$700,565	\$754,525	\$765,608	\$804,024	\$38,416
Supplies & Materials	\$36,530	\$26,431	\$40,490	\$40,330	(\$160)
Equipment	\$27,904	\$8,948	\$10,000	\$11,500	\$1,500
All Others	\$130,751	\$136,633	\$136,090	\$138,228	\$2,138
Total Expenditures	\$2,960,002	\$3,121,200	\$3,173,305	\$3,341,292	\$167,987

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	24.88	23.72	(1.16)
Classified	12.51	12.23	(0.28)
Total FTE's	38.39	36.95	(1.44)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$107,899	\$109,787	\$111,990	\$114,230	\$2,240
Certified Salaries	\$1,328,837	\$1,358,813	\$1,394,618	\$1,477,003	\$82,385
Classified Salaries	\$324,256	\$340,873	\$379,500	\$393,940	\$14,440
Other Salaries	\$80,871	\$147,408	\$145,371	\$143,077	(\$2,294)
Employee Benefits	\$672,388	\$723,696	\$776,461	\$813,297	\$36,836
Supplies & Materials	\$25,769	\$30,912	\$59,970	\$61,080	\$1,110
Equipment	\$21,128	\$9,403	\$18,098	\$23,052	\$4,954
All Others/MEEC	\$107,622	\$109,706	\$118,280	\$120,160	\$1,880
Total Expenditures	\$2,668,770	\$2,830,598	\$3,004,288	\$3,145,839	\$141,551

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	26.17	25.07	(1.10)
Classified	11.58	15.22	3.64
Total FTE's	38.75	41.29	2.54

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$121,454	\$123,669	\$126,600	\$129,130	\$2,530
Certified Salaries	\$1,845,152	\$1,868,088	\$1,822,118	\$1,870,344	\$48,226
Classified Salaries	\$408,667	\$464,063	\$408,326	\$423,781	\$15,455
Other Salaries	\$64,129	\$132,142	\$142,938	\$141,510	(\$1,428)
Employee Benefits	\$877,025	\$952,673	\$965,026	\$994,026	\$29,000
Supplies & Materials	\$58,825	\$49,969	\$60,535	\$61,965	\$1,430
Equipment	\$27,797	\$14,263	\$16,880	\$21,880	\$5,000
All Others & Targ Serv	\$94,706	\$91,376	\$108,455	\$112,350	\$3,895
Total Expenditures	\$3,497,755	\$3,696,243	\$3,650,878	\$3,754,986	\$104,108

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.15	31.39	(0.76)
Classified	17.32	19.41	2.09
Total FTE's	50.47	51.80	1.33

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

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

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$59,944	\$60,993	\$62,220	\$63,460	\$1,240
Certified Salaries	\$871,295	\$898,066	\$893,513	\$921,626	\$28,113
Classified Salaries	\$177,181	\$183,704	\$195,315	\$202,453	\$7,138
Other Salaries	\$22,869	\$35,138	\$31,630	\$31,677	\$47
Employee Benefits	\$398,020	\$423,494	\$451,714	\$471,938	\$20,224
Supplies & Materials	\$8,363	\$6,525	\$17,615	\$17,705	\$90
Equipment	\$16,483	\$24,250	\$16,220	\$16,220	\$0
All Others & Targ Serv	\$51,541	\$47,578	\$53,460	\$54,861	\$1,401
Total Expenditures	\$1,605,696	\$1,679,748	\$1,721,687	\$1,779,940	\$58,253

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	14.90	15.00	0.10
Classified	11.10	10.66	(0.44)
Total FTE's	26.50	26.16	(0.34)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

**NORTHWINDS ELEMENTARY
SHAWN GOMBOS
GRADE K-5**

Expenditures	Actual 2014-2015	Actual 2015-2016	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Executive Salaries	\$119,888	\$121,986	\$124,430	\$126,920	\$2,490
Certified Salaries	\$2,058,784	\$2,162,167	\$2,096,540	\$2,102,530	\$5,990
Classified Salaries	\$600,553	\$551,496	\$601,430	\$624,460	\$23,030
Other Salaries	\$129,431	\$211,630	\$215,617	\$196,086	(\$19,531)
Employee Benefits	\$1,076,392	\$1,119,816	\$1,086,997	\$1,117,801	\$30,804
Supplies & Materials	\$48,649	\$27,595	\$52,285	\$50,735	(\$1,550)
Equipment	\$18,849	\$19,500	\$16,313	\$14,891	(\$1,422)
All Others & Targ Serv	\$180,666	\$193,018	\$187,050	\$193,658	\$6,608
Total Expenditures	\$4,233,212	\$4,407,208	\$4,380,662	\$4,427,081	\$46,419

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	34.71	34.03	(0.68)
Classified	21.57	23.99	2.42
Total FTE's	57.28	59.02	1.74

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$127,335	\$135,255	\$132,560	\$140,228
150	Legal	\$39,408	\$47,431	\$62,000	\$75,000
160	Personnel	\$246,824	\$272,296	\$297,222	\$312,548
251	Board of Education	\$42,874	\$48,883	\$57,094	\$59,336
252	Superintendent & Elections	\$333,086	\$337,780	\$363,537	\$372,941
256	Business Office	\$663,559	\$634,248	\$673,367	\$702,307
Sub-Total District Wide		\$1,453,086	\$1,475,893	\$1,585,780	\$1,662,360
Operation & Maintenance of Plant					
002-006	Salaries - Custodial	\$240,494	\$252,996	\$279,950	\$289,810
111	Telephone	\$71,311	\$72,129	\$78,980	\$78,980
113/143	Travel & Training	\$994	\$1,291	\$6,060	\$6,060
131	Snow Removal	\$27,300	\$16,425	\$54,340	\$54,340
110/204	Custodian Supplies	\$1,409	\$2,187	\$11,413	\$11,413
211/212	Fuel	\$7,284	\$13,134	\$18,772	\$18,772
041-295	Benefits - Custodial	\$103,715	\$138,415	\$177,011	\$196,525
306	Miscellaneous Expenses	\$2,686	\$1,892	\$3,030	\$3,030
300-303	Care & Upkeep Buildings	\$686	\$8,713	\$16,665	\$16,665
257	Mail Room	\$23,435	\$42,058	\$44,565	\$47,302
277	Warehouse	\$12,858	\$32,141	\$31,462	\$37,059
281	Laundry	\$20,793	\$21,859	\$19,427	\$19,072
620	A-V Repair	\$5,701	\$3,640	\$4,000	\$4,000
District Operations of Plant		\$240,858	\$211,308	\$270,994	\$279,334
Sub-Total Ops & Maint of Plant		\$759,524	\$818,188	\$1,016,669	\$1,062,362
Transportation					
000	Transportation Program	\$155,179	\$156,981	\$158,151	\$159,564
713	Open Enrollment Transportation	\$7,645	\$23,668	\$23,668	\$23,668
714/715	Integration District Transportation	\$188,381	\$152,349	\$190,231	\$177,425
716	Noon Kindergarten	\$100,043	\$25,129	\$25,129	\$25,129
720/721	Regular Transportation	\$2,086,908	\$2,224,878	\$2,340,531	\$2,407,372
720	Regular Transportation - Fuel	(\$22,422)	(\$80,769)	(\$65,000)	(\$60,000)
723	Special Ed Transportation	\$1,298,859	\$1,830,107	\$2,290,810	\$2,355,461
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$112,214	\$84,658	\$115,608	\$117,931
728	Special Transportation	\$178,461	\$54,147	\$54,147	\$54,147
733	Non-Authorized	\$71,244	\$18,301	\$18,301	\$18,301
737/739	Non-Resident/Low Income	\$655	\$635	\$635	\$635
Sub-Total Transportation		\$4,177,167	\$4,490,084	\$5,152,211	\$5,279,633

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$7,634	\$4,522	\$38,890	\$38,890
402	Mild Moderate Handicapped	\$315	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$48,708	\$59,407	\$38,356	\$38,356
404	Physically Impaired	\$412,602	\$457,489	\$467,390	\$484,433
405	Deaf	\$92,762	\$92,322	\$106,104	\$108,734
406	Visually Impaired	\$95,787	\$15,794	\$700	\$700
407	Learning Disabilities	\$327	\$0	\$0	\$0
408	EBD	\$17,050	\$3,116	\$91,038	\$94,369
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$271,917	\$225,454	\$153,424	\$158,293
412	Developmentally Delayed	\$1,266	\$478	\$624	\$624
416	Severely Multiply Impaired	\$28	\$8,003	\$21,085	\$21,085
419	Special Ed. Administration	\$171,870	\$159,053	\$177,257	\$183,276
420-422	Special Ed Support	\$368,186	\$326,525	\$353,636	\$406,080
420	Special Ed - ARRA	\$0	\$0	\$0	\$0
425	General Special Ed	\$64,873	\$74,701	\$84,165	\$84,446
500-009	ECSE Cert Inst Temps	\$0	\$0	\$0	\$0
500-401	ECSE Speech	\$408,770	\$405,972	\$222,271	\$230,582
500-412	ECSE Early Childhood	\$919,107	\$900,740	\$1,161,048	\$1,204,700
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$0	\$0	\$0	\$0
085	PRIDE	\$293,115	\$330,019	\$299,692	\$310,680
998	Tuition - Other Districts	\$335,381	\$366,524	\$427,126	\$432,002
Sub-Total Special Education		\$3,509,698	\$3,430,119	\$3,642,806	\$3,797,250

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures				
Instructional Support				
211/212	\$1,601	\$2,110	\$2,009	\$2,009
009/260	\$0	\$0	\$0	\$0
211/260	\$12,026	\$175,346	\$234,414	\$233,109
600/601	\$248,947	\$227,098	\$245,685	\$263,997
224	\$366,114	\$239,532	\$326,297	\$224,645
225	\$292,096	\$167,230	\$165,836	\$165,859
228	\$218,695	\$232,621	\$238,320	\$240,189
259	\$121,200	\$120,055	\$125,499	\$128,390
284	\$102,937	\$85,520	\$84,109	\$85,879
315	\$172,397	\$200,673	\$236,083	\$230,029
318	\$42,090	\$0	\$10,495	\$0
399	\$984	\$1,254	\$2,000	\$2,000
640	\$0	\$622,919	\$650,738	\$670,108
680	\$624,331	\$645,779	\$431,131	\$441,594
570	\$105,775	\$107,221	\$112,904	\$117,014
730	\$0	\$7,952	\$34,726	\$8,650
132	\$410,507	\$400,851	\$424,193	\$507,680
211-144	\$384,483	\$210,781	\$181,057	\$181,071
213-144	\$24,286	\$10,525	\$21,780	\$22,869
401	\$26,086	\$21,101	\$28,630	\$29,332
414	\$92,564	\$116,217	\$100,434	\$102,389
417	\$71	\$0	\$10,264	\$10,264
433	\$0	\$0	\$0	\$0
Sub-Total Instructional Support	\$3,247,190	\$3,594,785	\$3,666,604	\$3,667,077

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$187,693	\$198,477	\$203,370	\$209,366
210	Secondary - Other	\$475,476	\$553,720	\$706,470	\$721,373
211/212	All Instructional Programs & Subs	\$717,990	\$623,711	\$635,053	\$659,066
044	Workers Compensation	\$66,961	\$39,558	\$66,120	\$62,026
126	Reading	\$86,092	\$91,576	\$93,913	\$96,698
202	Guidance Services	\$467,918	\$481,622	\$487,817	\$504,687
219	LEP	\$77,486	\$74,969	\$50,212	\$51,957
221	Homebound	\$3,295	\$5,741	\$3,330	\$3,330
224	Staff Development	\$125,096	\$172,429	\$120,996	\$127,333
226	Library	\$111,316	\$90,220	\$128,570	\$132,062
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$0	\$2,994	\$54,090	\$55,020
242	Wright Choice	\$145,449	\$129,200	\$22,287	\$33,633
275	Operation of Plant	\$1,046,158	\$1,057,221	\$1,154,960	\$1,191,797
300	Language Arts	\$852,760	\$870,282	\$1,008,287	\$1,015,932
315	Integration	\$269,735	\$246,238	\$90,776	\$122,791
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$98,046	\$82,716	\$153,686	\$159,422
352	German	\$75,697	\$80,468	\$100,522	\$104,309
353	Spanish	\$192,278	\$230,906	\$231,239	\$239,547
380	Special Needs	\$197,057	\$198,923	\$209,973	\$218,354
400	Mathematics	\$832,329	\$720,347	\$796,848	\$826,863
401	Speech Therapy	\$98,442	\$102,555	\$2,844	\$2,923
402	Mild Moderate Handicapped	\$204,647	\$221,915	\$242,068	\$250,527
403	Moderate Severe Handicapped	\$224,720	\$249,830	\$95,933	\$99,009
404	Physically Impaired	\$27,861	\$30,936	\$73,836	\$45,975
406	Visually Impaired	\$33,606	\$18,730	\$0	\$0
407	Learning Disabilities	\$352,101	\$400,913	\$271,021	\$252,803
408	EBD	\$421,368	\$488,940	\$431,944	\$448,437
410	Other Health Disabilities	\$375	\$933	\$214,588	\$213,092
411	Autism	\$157,466	\$198,075	\$329,013	\$341,814
416	Severely Multiply Impaired	\$21,909	\$15,002	\$89,233	\$92,712
420-425	Special Ed Support & ARRA	\$45,527	\$162,481	\$208,835	\$215,340
448	AVID	\$0	(\$177)	\$1,350	\$1,657
449	Magnet Art School	\$9,049	\$10,957	\$15,907	\$15,065
452	Art	\$290,504	\$316,566	\$341,076	\$353,432
453	Art Resale	\$6,628	\$6,165	\$8,000	\$8,000
454	Vocal Music	\$101,853	\$103,888	\$106,979	\$110,479

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$204,661	\$212,108	\$216,497	\$225,212
457	Band Resale	\$3,860	\$2,887	\$2,000	\$2,000
459	Orchestra	\$21,869	\$38,526	\$50,703	\$51,819
460	Dance	\$600	\$627	\$938	\$814
503/505	Phy Ed & Health	\$507,921	\$526,236	\$571,113	\$550,235
550	Social Studies	\$893,402	\$915,127	\$933,342	\$948,825
600	Natural Science	\$721,008	\$766,706	\$853,350	\$850,611
601	College in School	\$96,681	\$107,330	\$218,792	\$218,792
605	General Instructional	\$0	\$11,329	\$11,329	\$11,329
610	Instructional Services	\$80	\$0	\$0	\$0
640	Professional Development	\$0	\$228,161	\$256,914	\$256,914
652	Business Education	\$257,096	\$291,206	\$236,580	\$245,129
680	Technology	\$65,027	\$65,457	\$65,796	\$68,161
700	Industrial Arts	\$297,650	\$303,028	\$317,126	\$329,108
712	Agriculture	\$107,274	\$117,775	\$118,906	\$122,527
716	Home Economics	\$146,421	\$167,281	\$119,672	\$123,705
717	Industrial Arts Resale	\$25,281	\$27,054	\$28,000	\$27,000
720	Health Services	\$65,282	\$72,370	\$48,755	\$50,220
730	Psychologists	\$76,869	\$88,293	\$84,344	\$87,536
740	Social Workers	\$96,489	\$105,169	\$104,629	\$108,391
790	Safe Schools Officer	\$30,000	\$35,226	\$37,800	\$39,690
800	Athletics & Activities	\$988,848	\$1,149,701	\$1,032,649	\$1,120,748
045	Phoenix Learning Center	\$362,516	\$393,565	\$413,940	\$421,377
	Sub-Total High School	\$12,993,723	\$13,904,189	\$14,474,321	\$14,846,974

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$182,463	\$176,568	\$188,957	\$194,982
210	Secondary - Other	\$251,378	\$235,528	\$260,194	\$267,993
211/212	All Instructional Programs & Subs	\$691,237	\$829,514	\$731,384	\$731,091
044	Workers Compensation	\$54,560	\$32,233	\$53,876	\$50,512
006	Sixth Grade	\$1,095,976	\$1,140,924	\$1,186,417	\$1,213,791
008	WEB	\$0	(\$45)	\$0	\$1,500
126	Reading	\$13,837	\$16,084	\$16,325	\$16,343
202	Guidance Services	\$279,493	\$294,188	\$305,990	\$316,906
219	LEP	\$46,099	\$47,729	\$50,237	\$52,046
221	Homebound	\$259	\$537	\$2,009	\$2,009
224	Staff Development	\$73,784	\$104,317	\$80,391	\$89,880
226	Library	\$13,480	\$14,044	\$13,250	\$13,750
229	Curriculum Development	\$0	\$0	\$40,410	\$40,080
275	Operation of Plant	\$785,782	\$753,037	\$796,996	\$823,723
300	Language Arts	\$530,731	\$598,913	\$555,880	\$541,869
315	Integration	\$39,916	\$47,667	\$549	\$51,250
400	Mathematics	\$561,719	\$593,753	\$618,905	\$642,488
401	Speech Therapy	\$83,388	\$89,718	\$44,733	\$46,334
402	Mild Moderate Handicapped	\$100,766	\$97,823	\$43,005	\$44,672
403	Moderate Severe Handicapped	\$308,113	\$294,824	\$215,408	\$224,062
404	Physically Impaired	\$28,420	\$29,426	\$400	\$31,611
407	Learning Disabilities	\$466,622	\$488,137	\$560,319	\$581,502
408	EBD	\$296,432	\$275,213	\$241,368	\$250,639
410	Other Health Disabilities	\$60	\$320	\$144,915	\$150,991
411	Autism	\$289,693	\$274,043	\$238,062	\$247,034
416	Severely Multiply Impaired	\$0	\$0	\$85,994	\$89,186
420-425	Special Ed Support	\$29,711	\$53,677	\$86,843	\$89,150
452	Art	\$147,018	\$115,768	\$127,137	\$131,594
454	Vocal Music	\$186,518	\$190,319	\$204,665	\$212,412
455	Instructional Music	\$258,062	\$242,936	\$255,123	\$264,265
456	General Music	\$309	\$588	\$980	\$980
457	Band Resale	\$179	\$0	\$500	\$500
503/505	Phy Ed & Health	\$359,096	\$388,272	\$475,665	\$493,327
550	Social Studies	\$446,739	\$472,285	\$497,800	\$478,243
570	Gifted Education/Quest Program	\$180,240	\$198,814	\$215,184	\$206,201
600	Natural Science	\$497,858	\$515,604	\$520,392	\$539,687
605	General Instructional	\$0	\$8,274	\$8,274	\$8,274
640	Professional Development	\$0	\$152,552	\$205,884	\$205,884
680	Technology	\$63,248	\$64,187	\$70,295	\$73,740

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
700	Industrial Arts	\$159,962	\$164,897	\$173,518	\$179,569
716	Home Economics	\$125,462	\$143,690	\$149,802	\$154,426
717	Industrial Arts Resale	\$2,581	\$4,574	\$5,000	\$5,000
720	Health Services	\$100,387	\$106,027	\$133,400	\$138,473
730	Psychologists	\$89,199	\$94,152	\$91,011	\$94,369
740	Social Workers	\$132,097	\$138,543	\$141,127	\$146,461
790	Safe Schools Officer	\$20,000	\$23,484	\$25,200	\$26,460
800	Athletics & Activities	\$173,539	\$178,906	\$184,542	\$187,405
	Targeted Services	\$22,461	\$29,106	\$33,562	\$30,270
	Sub-Total Middle School	\$9,188,874	\$9,721,150	\$10,081,878	\$10,382,934

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$166,135	\$170,426	\$174,460	\$180,157
260/009	All Instructional Programs & Subs	\$236,917	\$213,195	\$226,170	\$221,353
044	Workers Compensation	\$19,841	\$11,721	\$19,591	\$18,368
	Salaries/Benefits K-5	\$1,407,938	\$1,370,762	\$1,540,386	\$1,594,613
007	Kindergarten Supplies	\$459	\$583	\$600	\$600
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
201	Grade Level Supplies	\$2,659	\$2,437	\$2,600	\$2,600
202	Mathematics Supplies	\$7,726	\$8,129	\$8,300	\$7,800
203	Art Supplies	\$1,449	\$785	\$1,000	\$800
210	Social Studies Supplies	\$1,981	\$2,406	\$800	\$1,000
211	Natural Science Supplies	\$1,290	\$960	\$900	\$900
216	Title I & Title I ARRA	\$135,651	\$124,258	\$123,391	\$127,941
217	Basic Skills	\$82,514	\$113,737	\$96,569	\$100,764
219	LEP	\$49,061	\$93	\$42,475	\$44,060
221	Homebound	\$113	\$0	\$1,720	\$1,720
224	Staff Development	\$36,648	\$38,264	\$32,374	\$31,114
226	Library	\$101,065	\$108,785	\$113,344	\$117,353
227	Audio Visual Supplies	\$982	\$998	\$1,000	\$800
240	Safety Patrol	\$1,023	\$886	\$963	\$981
275	Operation of Plant	\$270,494	\$274,554	\$302,414	\$311,832
401	Speech Therapy	\$118,459	\$122,654	\$53,498	\$55,583
402	Mild Moderate Handicapped	\$75,882	\$81,903	\$113,584	\$117,875
407	Learning Disabilities	\$199,744	\$225,076	\$75,369	\$78,032
408	EBD	\$84,309	\$86,582	\$177,856	\$185,044
410	Other Health Disabilities	\$62,287	\$50,147	\$79,698	\$82,932
411	Autism	\$97,794	\$96,358	\$223,313	\$232,156
412	Early Childhood	\$28,653	\$42,894	\$15,868	\$16,525
420-422	Special Ed Support	\$49,637	\$51,417	\$45,913	\$47,832
456	General Music	\$93,339	\$97,436	\$99,489	\$103,194
503/505	Phy Ed & Health	\$94,410	\$101,937	\$97,051	\$100,511
570	Gifted Education	\$203,883	\$213,692	\$152,628	\$158,050
720	Health Services	\$74,842	\$84,031	\$69,157	\$71,897
730	Psychologists	\$55,512	\$61,011	\$96,826	\$55,126
740	Social Workers	\$28,976	\$32,105	\$39,504	\$40,943
	Targeted Services	\$4,954	\$2,705	\$4,653	\$4,653
	Sub-Total Parkside	\$3,796,627	\$3,792,927	\$4,033,464	\$4,115,109

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$167,020	\$172,794	\$176,218	\$182,219
260/009	All Instructional Programs & Subs	\$235,515	\$234,059	\$296,613	\$302,926
044	Workers Compensation	\$19,841	\$11,721	\$19,591	\$18,368
	Salaries/Benefits K-5	\$1,553,298	\$1,697,381	\$1,689,913	\$1,750,209
007	Kindergarten Supplies	\$2,400	\$2,400	\$2,400	\$2,400
113	Travel	\$0	\$88	\$288	\$288
201	Communication Skills Supplies	\$927	\$597	\$500	\$500
202	Mathematics Supplies	\$6,401	\$6,227	\$7,000	\$7,000
210	Social Studies Supplies	\$964	\$945	\$900	\$900
211	Natural Science Supplies	\$1,450	\$1,059	\$1,000	\$1,000
217	Basic Skills	\$90,986	\$90,683	\$83,860	\$87,536
219	LEP	\$14,011	\$0	\$0	\$0
224	Staff Development	\$30,581	\$43,683	\$32,237	\$33,096
226	Library	\$74,395	\$72,113	\$77,245	\$79,958
227	Audio Visual Supplies	\$3,214	\$832	\$1,500	\$1,500
229	Curriculum Development	\$0	\$0	\$12,810	\$12,900
275	Operation of Plant	\$235,432	\$233,535	\$231,350	\$238,469
401	Speech Therapy	\$47,343	\$49,846	\$29,974	\$31,042
402	Mild Moderate Handicapped	\$41,765	\$42,807	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$15,192	\$15,513	\$16,926	\$17,585
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$101,785	\$107,023	\$135,513	\$140,528
408	EBD	\$43,683	\$47,469	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$27,860	\$28,928
411	Autism	\$0	\$0	\$55,499	\$57,453
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$5,000	\$4,999	\$10,000	\$10,350
456	General Music	\$92,070	\$101,080	\$103,779	\$107,563
503/505	Phy Ed & Health	\$87,180	\$90,819	\$101,233	\$104,819
720	Health Services	\$60,616	\$58,731	\$58,696	\$61,066
730	Psychologists	\$20,165	\$23,364	\$200	\$45,422
740	Social Workers	\$8,768	\$11,432	\$200	\$17,267
Sub-Total Hanover		\$2,960,002	\$3,121,200	\$3,173,305	\$3,341,292

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$147,680	\$150,752	\$155,240	\$160,506
260/009	All Instructional Programs & Subs	\$175,723	\$196,670	\$242,509	\$252,833
044	Workers Compensation	\$22,321	\$13,186	\$22,040	\$20,664
	Salaries/Benefits K-5	\$1,153,455	\$1,239,623	\$1,240,201	\$1,285,362
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$5,855	\$5,515	\$6,000	\$7,200
203	Art Supplies	\$151	\$905	\$500	\$500
210	Social Studies Supplies	\$252	\$376	\$500	\$500
211	Natural Science Supplies	\$559	\$0	\$0	\$0
216	Title I & Title I ARRA	\$85,946	\$78,193	\$120,673	\$123,899
217	Basic Skills	\$69,223	\$51,170	\$86,104	\$89,865
219	LEP	\$59,951	\$63,737	\$42,375	\$43,960
221	Homebound	\$0	\$0	\$575	\$575
224	Staff Development	\$25,664	\$37,256	\$31,345	\$30,990
226/227	Library /Audio Visual Supplies	\$60,947	\$76,024	\$63,176	\$64,973
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$204,491	\$206,934	\$214,948	\$222,190
401	Speech Therapy	\$59,905	\$64,157	\$53,135	\$55,130
402	Mild Moderate Handicapped	\$149,367	\$157,874	\$134,867	\$140,568
403	Moderate Severe Handicapped	\$49,691	\$50,333	\$31,523	\$32,663
404	Physically Impaired	\$0	\$0	\$0	\$0
405	Deaf	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$85,589	\$84,448	\$156,697	\$163,101
408	EBD	\$46,371	\$64,133	\$45,867	\$47,599
410	Other Health Disabilities	\$99	\$100	\$100	\$0
411	Autism	\$414	\$0	\$45,463	\$47,151
412	Developmentally Delayed	\$0	\$0	\$72,201	\$74,856
420-422	Special Ed Support	\$8,000	\$7,999	\$20,001	\$20,702
455/456	Instrumental/General Music	\$54,375	\$56,335	\$48,715	\$50,470
503/505	Phy Ed & Health	\$55,292	\$62,046	\$62,328	\$64,567
570	Gifted Education	\$0	\$0	\$0	\$0
720	Health Services	\$64,072	\$75,718	\$49,043	\$51,077
730	Psychologists	\$36,923	\$38,752	\$34,726	\$45,390
740	Social Workers	\$31,455	\$33,177	\$0	\$28,845
090	Montrose Early Childhood Center	\$14,999	\$15,186	\$18,962	\$19,703
	Targeted Services	\$0	\$0	\$4,474	\$0
	Sub-Total Montrose	\$2,668,770	\$2,830,599	\$3,004,288	\$3,145,839

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$165,165	\$169,986	\$174,046	\$179,943
260/009	All Instructional Programs & Subs	\$233,452	\$247,945	\$289,407	\$295,985
044	Workers Compensation	\$24,800	\$14,651	\$24,489	\$22,960
	Salaries/Benefits K-5	\$1,579,654	\$1,689,272	\$1,679,188	\$1,785,261
113	Travel	\$0	\$9	\$138	\$138
201	Communication Skills Supplies	\$284	\$1,416	\$2,000	\$2,000
202	Mathematics Supplies	\$12,865	\$11,585	\$12,500	\$12,500
203	Art Supplies	\$1,568	\$1,022	\$1,000	\$1,000
211	Natural Science Supplies	\$1,720	\$2,660	\$3,000	\$3,000
216	Title I & Title I ARRA	\$121,925	\$103,039	\$123,273	\$127,858
217	Basic Skills	\$76,412	\$87,857	\$73,783	\$76,961
219	LEP	\$35,737	\$37,850	\$0	\$0
224	Staff Development	\$34,875	\$40,562	\$34,922	\$36,123
226	Library	\$15,214	\$12,162	\$10,000	\$15,000
227	Audio Visual Supplies	\$785	\$0	\$2,000	\$2,000
275	Operation of Plant	\$221,727	\$221,622	\$196,909	\$203,280
315	Integration	\$103,075	\$72,922	\$170,761	\$121,802
401	Speech Therapy	\$94,549	\$98,261	\$59,373	\$61,630
402	Mild Moderate Handicapped	\$41,754	\$44,671	\$1,150	\$1,150
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$161,721	\$169,000	\$118,820	\$123,065
408	EBD	\$57,712	\$65,068	\$130,077	\$134,905
411	Autism	\$66,277	\$102,081	\$77,530	\$80,707
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$124,262	\$150,871	\$133,702	\$139,348
452	Art	\$60,537	\$62,398	\$71,452	\$74,256
455	Other Instructional Music	\$0	\$184	\$0	\$0
456	General Music	\$88,442	\$92,114	\$94,776	\$98,388
503/505	Phy Ed & Health	\$48,343	\$52,123	\$55,001	\$56,951
570	Gifted Education/Quest Program	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$3,100	\$3,100	\$3,100
720	Health Services	\$57,268	\$60,900	\$58,529	\$60,893
730	Psychologists	\$41,420	\$45,221	\$325	\$325
740	Social Workers	\$26,212	\$35,691	\$49,627	\$34,457
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$3,497,755	\$3,696,243	\$3,650,878	\$3,754,986

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$82,514	\$85,174	\$87,887	\$90,808
260/009	All Instructional Programs & Subs	\$109,687	\$125,928	\$148,349	\$151,353
044	Workers Compensation	\$14,880	\$8,791	\$14,693	\$13,776
	Salaries/Benefits K-5	\$839,468	\$892,328	\$943,986	\$978,815
009	General Supplies	\$1,415	\$894	\$2,550	\$2,550
205	Mathematics Supplies	\$5,409	\$5,504	\$5,665	\$6,160
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$1,436	\$1,210	\$2,000	\$2,000
217	Basic Skills	\$58,653	\$60,539	\$64,680	\$67,501
219	LEP	\$7,005	\$0	\$0	\$0
221	Homebound	\$0	\$343	\$0	\$0
224	Staff Development	\$14,177	\$22,865	\$15,267	\$15,731
226	Library	\$12,483	\$24,250	\$15,470	\$15,470
229	Curriculum Development	\$0	\$0	\$7,290	\$7,380
236	Science	\$39	\$54	\$0	\$0
240	Safety Patrol	\$0	\$0	\$600	\$600
275	Operation of Plant	\$80,286	\$70,436	\$90,331	\$93,111
401	Speech Therapy	\$44,938	\$30,322	\$17,280	\$17,934
402	Mild Moderate Handicapped	\$43,464	\$45,484	\$15,033	\$15,674
407	Learning Disabilities	\$29,337	\$30,051	\$976	\$976
408	EBD	\$28,463	\$29,051	\$28,537	\$20,458
411	Autism	\$14,927	\$25,369	\$48,768	\$41,341
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$4,000	\$4,000	\$10,000	\$10,350
456	General Music	\$95,095	\$97,147	\$99,682	\$103,355
503/505	Phy Ed & Health	\$54,560	\$57,856	\$59,683	\$61,882
550	Social Sciences	\$1,457	\$0	\$0	\$0
570	Gifted Education	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$1,481	\$1,481	\$1,481
720	Health Services	\$37,897	\$38,665	\$38,948	\$40,593
730	Psychologists	\$13,443	\$14,352	\$100	\$18,112
740	Social Workers	\$7,211	\$7,654	\$2,431	\$2,529
	Targeted Services	\$3,452	\$0	\$0	\$0
	Sub-Total Discovery	\$1,605,696	\$1,679,748	\$1,721,687	\$1,779,940

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$163,545	\$168,425	\$171,421	\$177,273
260/009	All Instructional Programs & Subs	\$348,667	\$322,087	\$364,398	\$372,950
044	Workers Compensation	\$24,800	\$14,651	\$24,489	\$22,960
	Salaries/Benefits K-5	\$1,937,520	\$2,053,257	\$2,034,902	\$2,074,814
007	Kindergarten Supplies	\$1,540	\$0	\$0	\$0
201	Communication Skills Supplies	\$1,427	\$0	\$1,000	\$1,000
202	Mathematics Supplies	\$14,698	\$10,117	\$10,000	\$10,000
203	Art Supplies	\$1,989	\$1,885	\$2,000	\$2,000
210	Social Studies Supplies	\$1,380	\$630	\$1,500	\$1,000
211	Natural Science Supplies	\$706	\$715	\$1,000	\$1,200
216	Title I	\$0	\$84,045	\$0	\$0
217	Basic Skills	\$60,640	\$106,707	\$115,805	\$120,820
219	LEP	\$14,988	\$15,935	\$0	\$0
221	Homebound	\$124	\$0	\$1,723	\$1,723
224	Staff Development	\$47,781	\$60,630	\$45,828	\$42,918
226	Library	\$74,951	\$73,803	\$76,400	\$54,974
227	Audio Visual Supplies	\$1,574	\$1,057	\$1,900	\$1,500
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$323,794	\$339,771	\$372,045	\$384,181
401	Speech Therapy	\$70,246	\$67,323	\$51,788	\$53,732
402	Mild Moderate Handicapped	\$87,400	\$81,177	\$59,674	\$62,124
403	Moderate Severe Handicapped	\$126,730	\$89,936	\$172,135	\$178,684
404	Physically Impaired	\$238	\$383	\$365	\$315
407	Learning Disabilities	\$171,436	\$110,727	\$115,852	\$107,642
408	EBD	\$149,230	\$159,240	\$80,175	\$83,152
410	Other Health Disabilities	\$0	\$0	\$19,609	\$20,303
411	Autism	\$160,497	\$159,628	\$112,903	\$117,332
416	Severely Multiply Impaired	\$85,139	\$5,501	\$49,216	\$51,036
420-425	Special Ed Support	\$45,707	\$164,850	\$109,850	\$113,726
456	General Music	\$73,543	\$93,894	\$99,665	\$103,289
503/505	Phy Ed & Health	\$95,717	\$63,667	\$69,528	\$71,810
720	Health Service	\$58,524	\$62,038	\$61,646	\$64,091
730	Psychologists	\$41,422	\$43,430	\$68,342	\$70,700
740	Social Workers	\$47,259	\$51,699	\$85,503	\$59,832
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Northwinds	\$4,233,212	\$4,407,208	\$4,380,662	\$4,427,081

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

GENERAL FUND 01

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$81,451	\$70,775	\$49,020	\$31,700
349	PCB/Fuel/Other Hazards	\$10,635	\$21,639	\$29,500	\$23,000
352	Environmental Management	\$58,263	\$57,141	\$76,600	\$67,800
358	Asbestos	\$53,953	\$32,573	\$4,200	\$4,200
363	Fire/Life Code Compliance	\$41,501	\$31,240	\$29,950	\$32,000
	Sub-Total Health & Safety	\$245,803	\$213,368	\$189,270	\$158,700
Long Term Facilities Maintenance - 05					
195	Salary Chargeback	\$0	\$0	\$0	\$0
295	Benefit Chargeback	\$0	\$0	\$0	\$0
305	Professional Fees	\$0	\$0	\$0	\$0
350	Repairs & Maintenance	\$0	\$0	\$124,700	\$158,662
391	Payments to Other Districts R & M	\$0	\$0	\$0	\$51,766
510	Land & Improvements	\$0	\$0	\$82,150	\$195,000
520	Building & Improvements	\$0	\$0	\$245,950	\$221,500
	Sub-Total LTFM	\$0	\$0	\$452,800	\$626,928
Facilities - 05					
850	District Wide Facilities	\$939,600	\$926,742	\$617,340	\$621,865
108	Administrative Technology Services	\$75,848	\$159,192	\$167,587	\$174,919
110	Data Processing	\$172,529	\$171,309	\$262,193	\$159,373
370	Rentals & Operating Leases	\$73,902	\$85,649	\$67,009	\$74,229
810	Operations & Maintenance	\$106,442	\$64,618	\$103,750	\$38,404
267	Buffalo High School	\$17,729	\$38,182	\$54,600	\$56,400
045	Phoenix Learning Center	\$1,400	\$415	\$1,250	\$3,500
090	Montrose Early Education Center	\$5,083	\$0	\$450	\$5,600
368	Buffalo Community Middle School	\$97,032	\$168,068	\$178,815	\$244,450
501	Parkside Elementary	\$27,330	\$7,023	\$46,750	\$126,450
502	Hanover Elementary	\$21,115	\$69,310	\$46,150	\$38,662
503	Montrose Elementary	\$23,319	\$64,211	\$94,065	\$112,350
504	Tatanka Elementary	\$37,482	\$23,588	\$28,850	\$30,350
506	Discovery Elementary	\$10,775	\$102,722	\$16,175	\$2,900
507	Northwinds Elementary	\$10,339	\$13,477	\$11,100	\$54,150
	Sub-Total Facilities	\$1,619,925	\$1,894,506	\$1,696,084	\$1,743,602
Other					
003/185	Lane Changes & Retro Benefits	\$0	\$0	\$92,440	\$198,390
042	Severance Pay	\$17,492	\$142,903	\$70,499	\$29,527
044	DW Workers Compensation	\$28,759	\$16,888	\$28,394	\$26,488
280	Reemployment	\$20,138	\$12,352	\$25,000	\$25,000
220;291	Retirees Insurance	\$336,480	\$352,943	\$309,337	\$297,452
605-113	Iterate Staffing Travel	\$5,423	\$6,900	\$25,000	\$25,000
605	New Program Offering & Bldg Impr.	\$15,025	\$113,766	\$274,151	\$174,691
340	Property & Liability Insurance	\$208,068	\$212,044	\$209,708	\$218,874
345	Insurance Recovery	\$0	\$0	\$10,000	\$10,000
720	Health Services	\$10,869	\$16,256	\$12,773	\$12,859
790	Violence Prevention/DARE	\$0	\$0	\$0	\$0
950	Transfers	\$0	\$0	\$0	\$0
	Student Activities - 09	\$741,706	\$734,929	\$735,046	\$669,050
	Sub-Total Other	\$1,383,960	\$1,608,981	\$1,792,348	\$1,687,331
Total General Fund Expenditures		\$57,341,013	\$60,679,188	\$63,715,055	\$65,479,398

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 Kid Kare 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.

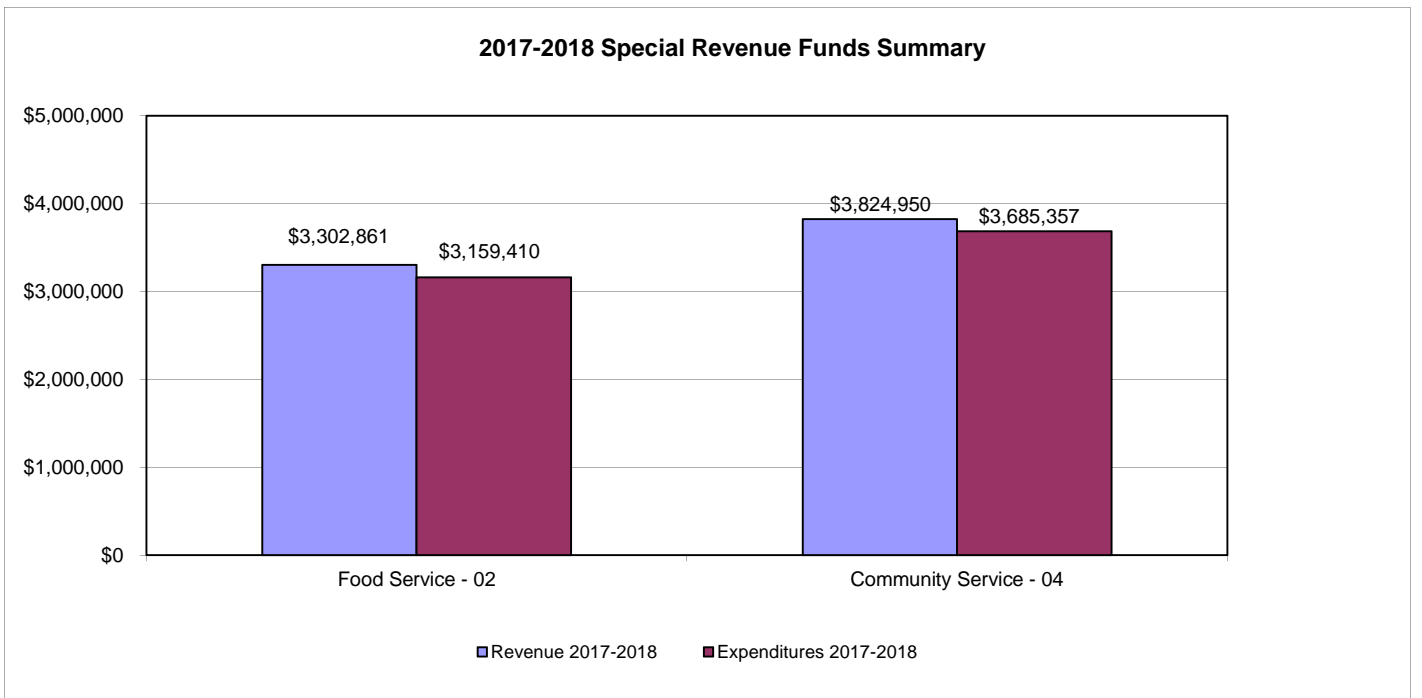
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

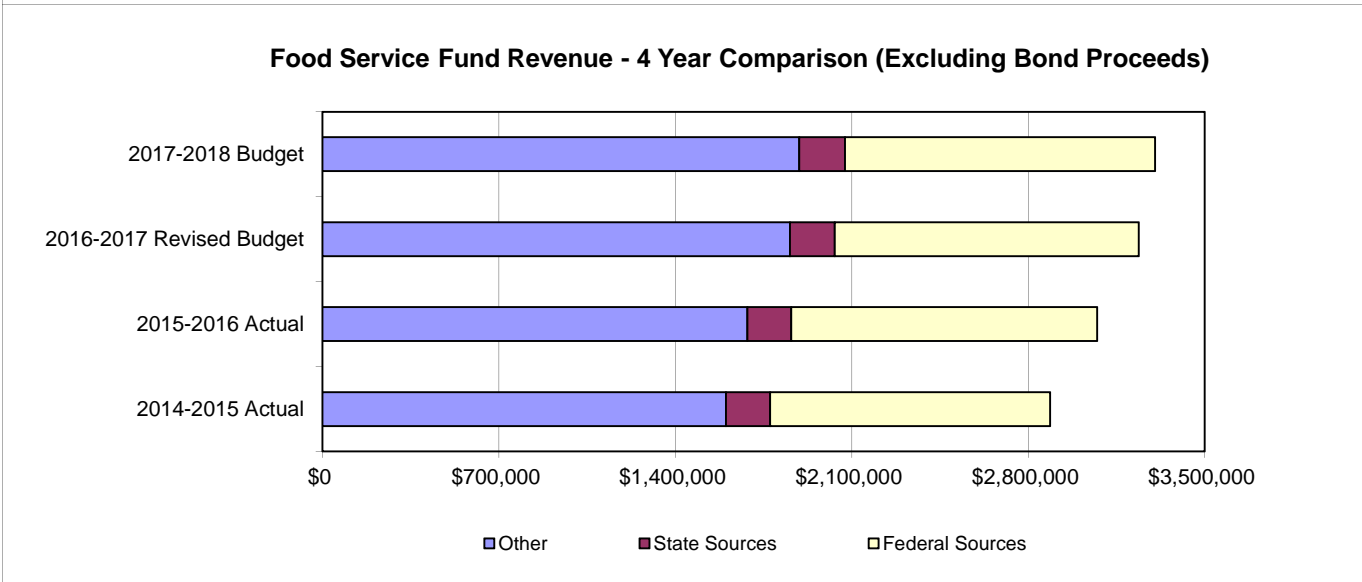
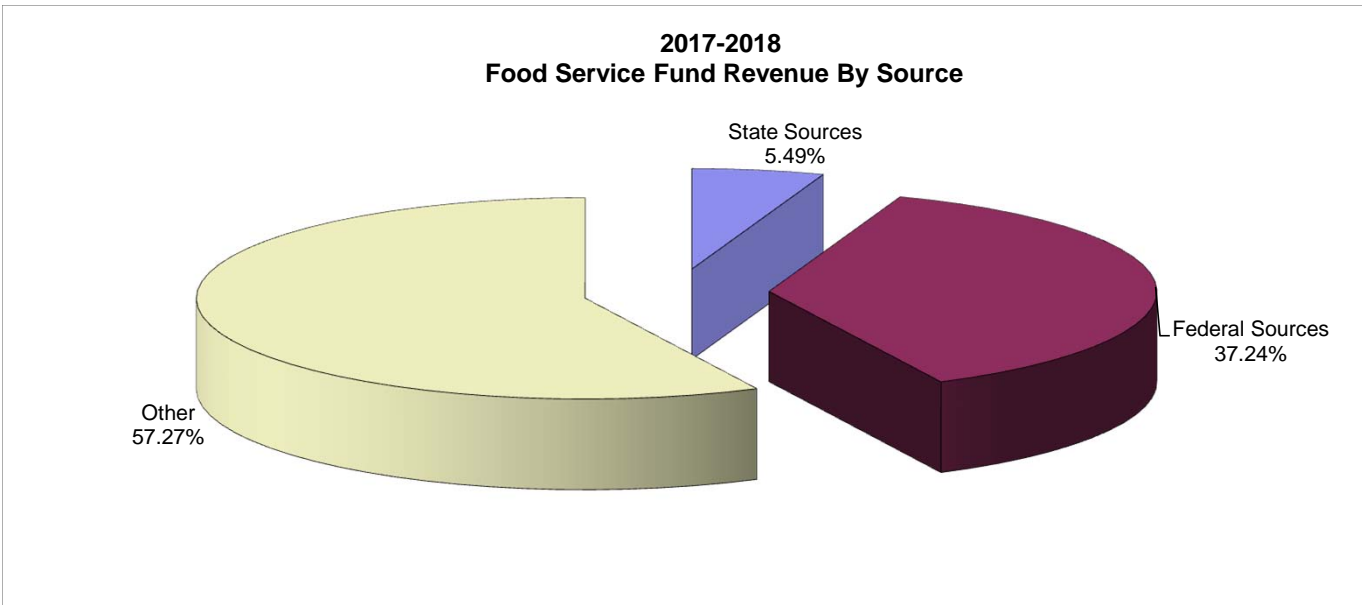
	Fund Balance 6/30/16	Revenue 2016-2017	Expenditures 2016-2017	Fund Balance 6/30/17	Revenue 2017-2018	Expenditures 2017-2018	Fund Balance 6/30/18
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$257,398	\$3,238,311	\$3,059,376	\$436,333	\$3,302,861	\$3,159,410	\$579,784
Community Service - 04	(\$192,067)	\$3,758,183	\$3,696,701	(\$130,585)	\$3,824,950	\$3,685,357	\$9,008
Total	\$65,331	\$6,996,494	\$6,756,077	\$305,748	\$7,127,811	\$6,844,767	\$588,792



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

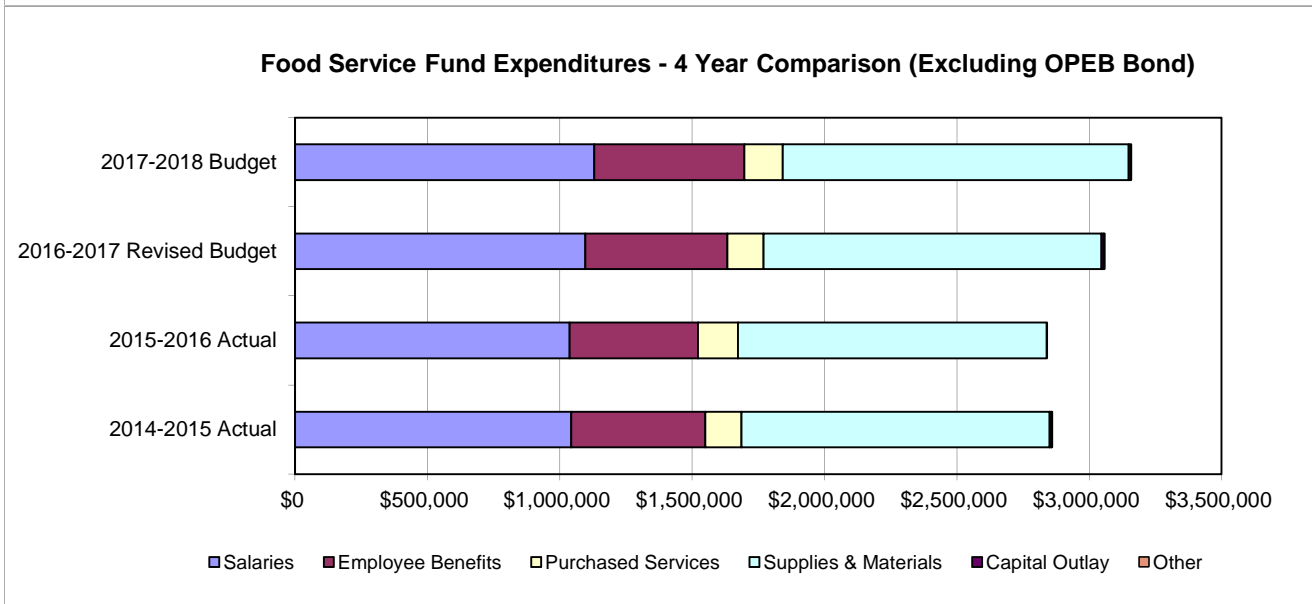
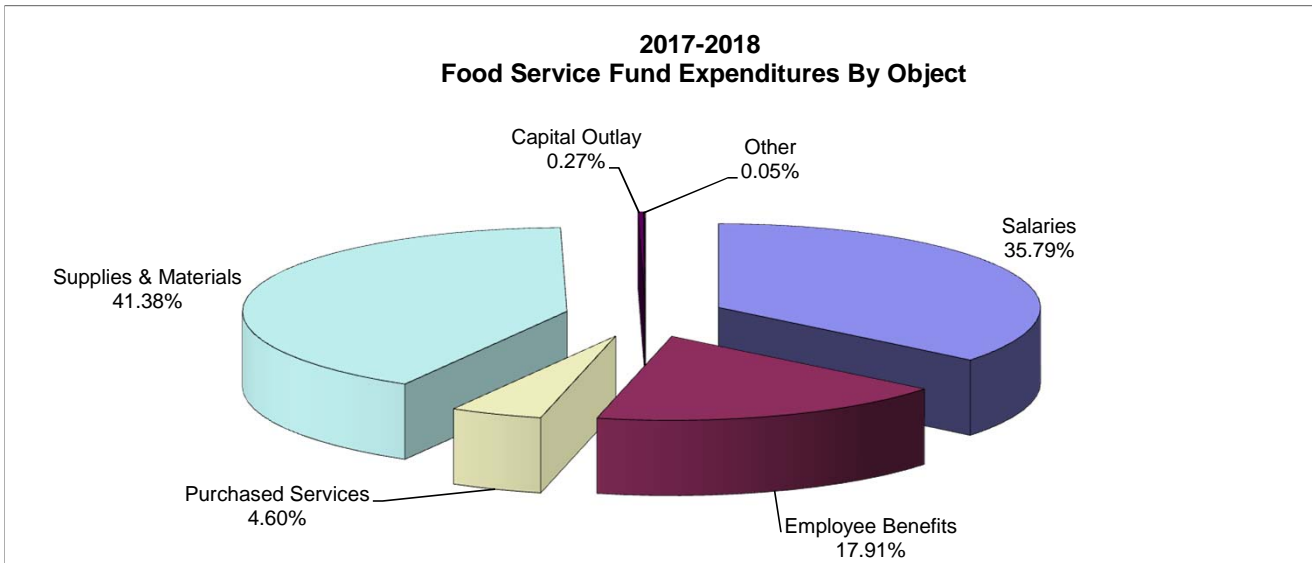
	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
State Sources	\$174,876	\$174,893	\$177,780	\$181,336	\$3,556	2.00%
Federal Sources	\$1,110,398	\$1,213,265	\$1,205,740	\$1,229,855	\$24,115	2.00%
Other	\$1,600,806	\$1,685,247	\$1,854,791	\$1,891,670	\$36,879	1.99%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,886,080	\$3,073,405	\$3,238,311	\$3,302,861	\$64,550	1.99%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
Salaries	\$1,042,784	\$1,037,527	\$1,096,902	\$1,130,829	\$33,927	3.09%
Employee Benefits	\$506,364	\$483,896	\$536,644	\$565,776	\$29,132	5.43%
Purchased Services	\$137,675	\$151,318	\$136,754	\$145,437	\$8,683	6.35%
Supplies & Materials	\$1,163,233	\$1,166,520	\$1,275,676	\$1,307,208	\$31,532	2.47%
Capital Outlay	\$7,539	\$0	\$8,400	\$8,660	\$260	3.10%
Other	\$2,924	\$2,306	\$5,000	\$1,500	(\$3,500)	-70.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,860,519	\$2,841,567	\$3,059,376	\$3,159,410	\$100,034	3.27%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE - FUND 02

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	(\$424)	\$166	\$213	\$0
141	Student Lunch Sales	\$1,045,732	\$1,088,413	\$1,227,905	\$1,252,463
144	Adult Lunch Sales	\$16,638	\$19,368	\$18,358	\$18,725
188	Refunds	\$2,413	\$1,863	\$2,937	\$2,996
300	State Lunch Aid	\$105,750	\$105,951	\$106,700	\$108,834
405	Federal Lunch Aid	\$212,613	\$232,837	\$215,900	\$220,218
472	Federal Free & Reduced	\$557,398	\$527,101	\$548,000	\$558,960
473	Federal Commodity Rebate	\$8,593	\$37,956	\$11,000	\$11,220
474	Federal Commodities	\$148,478	\$190,233	\$189,000	\$192,780
	Sub-Total Lunch - 701	\$2,097,191	\$2,203,888	\$2,320,013	\$2,366,196
Breakfast - 705					
141	Student Breakfast Sales	\$80,030	\$92,472	\$130,000	\$132,600
142	Ala Carte Sales	\$42,216	\$3,727	\$41,731	\$42,566
144	Adult Breakfast Sales	\$414	\$616	\$500	\$510
312	State Breakfast Aid	\$69,126	\$68,222	\$70,000	\$71,400
476	Federal Breakfast Aid	\$163,364	\$163,904	\$160,000	\$163,200
	Sub-Total Breakfast - 705	\$355,150	\$328,941	\$402,231	\$410,276
Summer - 709					
144	Adult Breakfast Sales	\$150	\$458	\$1,226	\$1,250
150	Auxillary-Community Related	\$0	\$0	\$900	\$918
160	Auxillary-School Related	\$4,161	\$13,446	\$8,850	\$9,027
300	State	\$0	\$720	\$1,080	\$1,102
474	Federal Commodities	\$120	\$1,962	\$5,550	\$5,661
479	Federal Summer Aid	\$19,832	\$59,273	\$76,290	\$77,816
	Sub-Total Summer - 709	\$24,263	\$75,859	\$93,896	\$95,774
Other - 703 & 707					
142	Ala Carte Sales	\$348,811	\$406,813	\$375,000	\$382,500
143	Milk Sales	\$23,585	\$21,090	\$0	\$0
150	Auxiliary -Community Rel.	\$2,633	\$2,485	\$2,410	\$2,459
160	Auxillary-School Related	\$34,447	\$34,329	\$44,761	\$45,656
300	Kindergarten Milk State	\$0	\$0	\$0	\$0
475	Kindergarten Milk Federal	\$0	\$0	\$0	\$0
	Sub-Total Other - 703 & 707	\$409,476	\$464,717	\$422,171	\$430,615
	Total Food Service Revenue	\$2,886,080	\$3,073,405	\$3,238,311	\$3,302,861

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE - FUND 02

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$76,738	\$76,738	\$78,733	\$81,168
005	Clerical Salaries	\$17,565	\$19,645	\$17,466	\$18,007
006	Skilled Trade	\$635,447	\$618,673	\$634,000	\$653,608
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$56,701
026	Unskilled Temporary	\$12,453	\$16,368	\$17,743	\$18,292
041	Life Insurance	\$1,598	\$1,557	\$1,650	\$1,667
043	Hospitalization	\$229,743	\$228,645	\$240,300	\$252,947
044	Workers Compensation	\$46,168	\$26,049	\$54,000	\$61,360
046	State Retirement Contribution	\$53,361	\$53,899	\$55,050	\$56,753
047	Income Protection	\$199	\$196	\$720	\$742
061	Non Licensed FICA	\$51,183	\$50,806	\$52,582	\$54,209
195	Salary Chargeback	-\$277	-\$398	\$0	\$0
235	Dental Insurance	\$6,438	\$6,453	\$6,700	\$6,837
250	403b Match	\$1,578	\$1,578	\$1,750	\$1,804
295	Benefit Chargeback	(\$42)	(\$60)	\$0	\$0
101	Contracted Services/Debit System	\$5,763	\$5,589	\$6,000	\$6,186
102	Audit Expense	\$0	\$0	\$3,100	\$3,196
106	Cert. Travel & Fees	\$0	\$0	\$515	\$531
110	Postage	\$651	\$566	\$225	\$232
111	Telephone	\$574	\$545	\$600	\$619
113	Travel	\$1,293	\$2,760	\$1,500	\$6,000
115/116	Advertising/Printing	\$781	\$608	\$200	\$206
122	Electricity	\$35,000	\$35,000	\$35,000	\$36,082
124	Water-Sewer-Garbage	\$25,000	\$25,000	\$25,000	\$25,773
125	Repairs & Maintenance	\$17,603	\$21,190	\$20,000	\$20,619
169	Equipment	\$7,540	\$0	\$8,400	\$8,660
186	Non Cert Ext Time	\$0	\$0	\$0	\$0
201	Supplies	\$15,223	\$3,118	\$40,000	\$41,237
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$6,500	\$6,701
205	Offices Supplies	\$1,007	\$68	\$3,500	\$3,608
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,773

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE - FUND 02

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$2,924	\$2,306	\$5,000	\$1,500
306	Miscellaneous	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$34,521	\$37,811	\$25,000	\$25,773
491	Federal Commodities	\$148,478	\$190,232	\$200,000	\$196,792
511	Food	\$515,075	\$539,858	\$535,000	\$551,546
512	Milk	\$89,065	\$72,922	\$92,000	\$95,833
521	Remodeling	\$0	\$0	\$0	\$0
	Sub-Total Lunch - 701	\$2,119,150	\$2,124,222	\$2,248,234	\$2,320,962
Breakfast - 705					
005	Secy Clerical	\$3,513	\$3,962	\$4,400	\$4,536
006	Skilled Trade	\$102,713	\$106,457	\$103,000	\$106,186
041	Life Insurance	\$220	\$241	\$265	\$268
043	Hospitalization	\$35,264	\$35,981	\$37,080	\$39,032
046	State Retirement Contribution	\$7,839	\$8,281	\$8,200	\$8,454
047	Income Protection Contribution	\$7	\$7	\$7	\$7
061	Non License FICA	\$7,159	\$7,568	\$7,300	\$7,526
235	Dental Insurance	\$1,060	\$1,063	\$1,200	\$1,224
101	Contracted Services/Debit System	\$0	\$249	\$400	\$412
125	Repairs & Maintenance	\$0	\$300	\$500	\$515
169	Equipment	\$0	\$0	\$0	\$0
201	Supplies	\$17,080	\$919	\$18,500	\$19,072
205	Office Supplies	\$0	\$0	\$0	\$0
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$2,584	\$3,173	\$2,900	\$2,990
511	Food	\$92,912	\$101,895	\$95,000	\$97,938
512	Milk	\$31,984	\$25,384	\$32,000	\$33,333
	Sub-Total Breakfast - 705	\$302,335	\$295,480	\$310,752	\$321,493
Other- 707					
005	Secy Clerical	\$2,342	\$2,641	\$22,500	\$23,196
006	Skilled Trade	\$122,657	\$111,644	\$125,000	\$128,866
026	Unskilled Temporary	\$2,752	\$3,972	\$5,000	\$5,155
041	Life Insurance	\$289	\$254	\$300	\$303

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

FOOD SERVICE - FUND 02

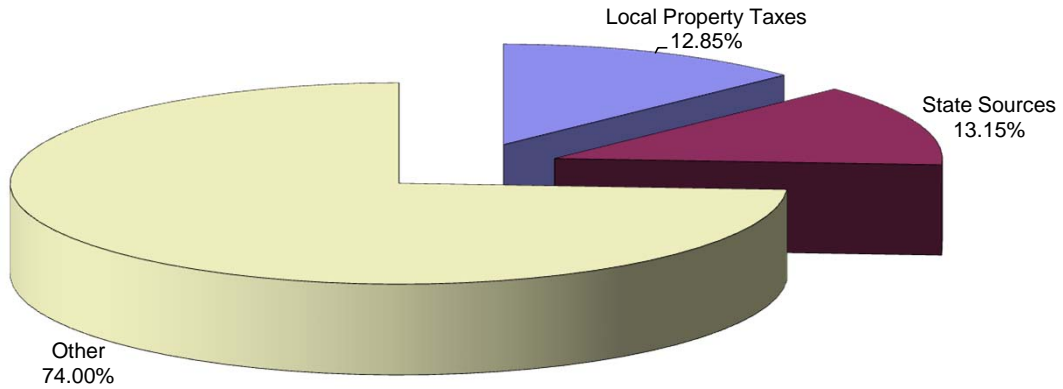
		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Food Service Expenditures					
Other - 707 (Continued)					
043	Hospitalization	\$42,161	\$38,463	\$43,500	\$45,789
046	State Retirement Contribution	\$9,404	\$8,792	\$9,700	\$10,000
047	Income Protection Contribution	\$5	\$5	\$5	\$5
060-061	FICA	\$8,793	\$8,183	\$9,020	\$9,299
235	Dental Insurance	\$935	\$938	\$975	\$995
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$0	\$2,820	\$2,000	\$2,062
169	Equipment	\$0	\$0	\$0	\$0
201	Supplies	\$14,328	\$1,837	\$14,900	\$15,361
313	Credit Card Fees	\$13,371	\$14,782	\$13,800	\$14,227
511	Food	\$184,506	\$165,757	\$189,000	\$194,845
512	Milk	\$10,377	\$6,698	\$10,300	\$10,729
Sub-Total Other - 707		\$411,920	\$366,786	\$446,000	\$460,832
Summer- 709					
002	Managerial Salaries	\$5,918	\$5,918	\$6,000	\$6,186
005	Secy Clerical	\$455	\$262	\$2,500	\$2,577
006	Skilled Trade	\$5,509	\$16,644	\$24,990	\$25,763
026	Unskilled Temp	\$0	\$0	\$570	\$588
041	Life Insurance	\$12	\$12	\$4	\$5
043	Hospitalization	\$1,557	\$1,481	\$891	\$938
046	State Retirement Contribution	\$605	\$1,634	\$2,635	\$2,717
047	Income Protection Contribution	\$13	\$13	\$4	\$5
061	Non Licensed FICA	\$622	\$1,672	\$2,708	\$2,791
235	Dental Insurance	\$72	\$66	\$98	\$99
250	403b Match	\$122	\$122	\$0	\$0
113	Travel	\$0	\$313	\$0	\$0
115/116	Advertising/Printing	\$304	\$12	\$14	\$14
125	Repairs & Maintenance	\$228	\$600	\$0	\$0
201	Supplies	\$366	\$531	\$815	\$840
491	Federal Commodities	\$120	\$1,961	\$1,600	\$1,649
511	Food	\$10,242	\$21,169	\$8,456	\$8,717
512	Milk	\$969	\$2,669	\$3,105	\$3,234
Sub-Total Other - 709		\$27,114	\$55,079	\$54,390	\$56,123
Total Food Service Expenditures		\$2,860,519	\$2,841,567	\$3,059,376	\$3,159,410

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

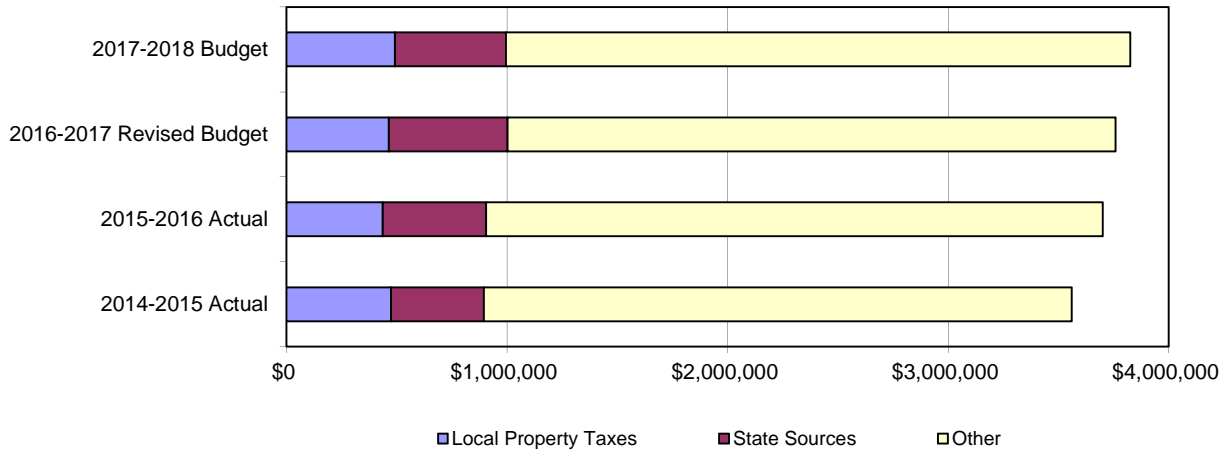
COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
Local Property Taxes	\$474,493	\$437,065	\$464,823	\$491,497	\$26,674	5.74%
State Sources	\$420,520	\$468,355	\$537,972	\$503,033	(\$34,939)	-6.49%
Other	\$2,664,458	\$2,794,730	\$2,755,388	\$2,830,420	\$75,032	2.72%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,559,471	\$3,700,150	\$3,758,183	\$3,824,950	\$66,767	1.78%

**2017-2018
Community Service Fund Revenue By Source**



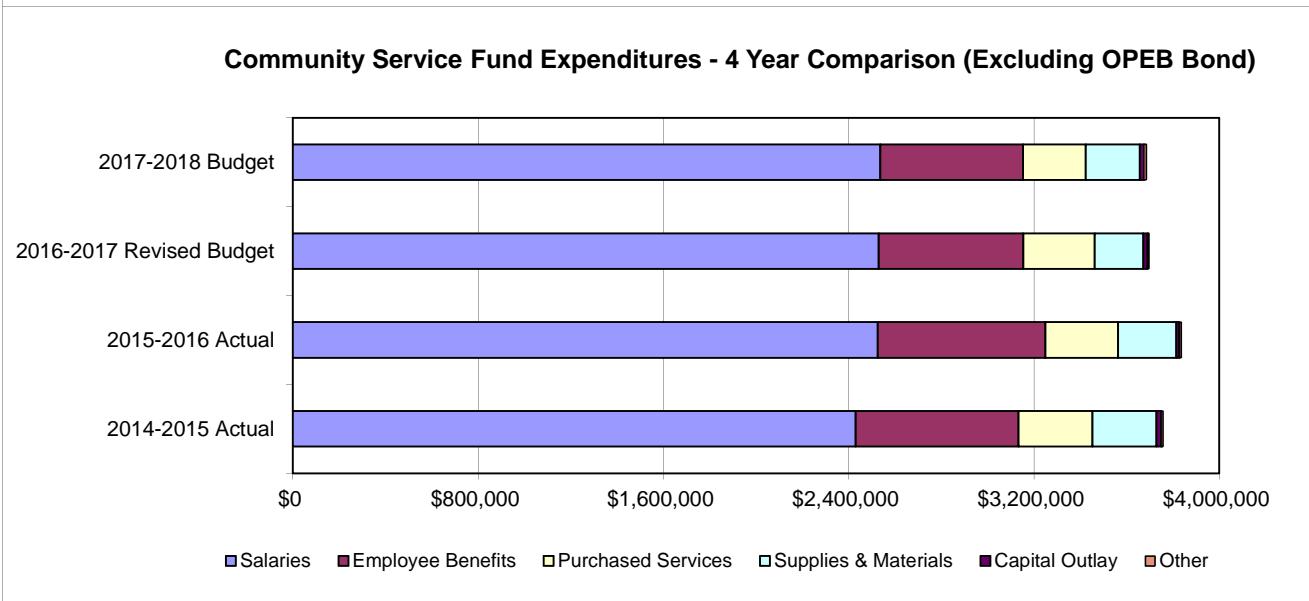
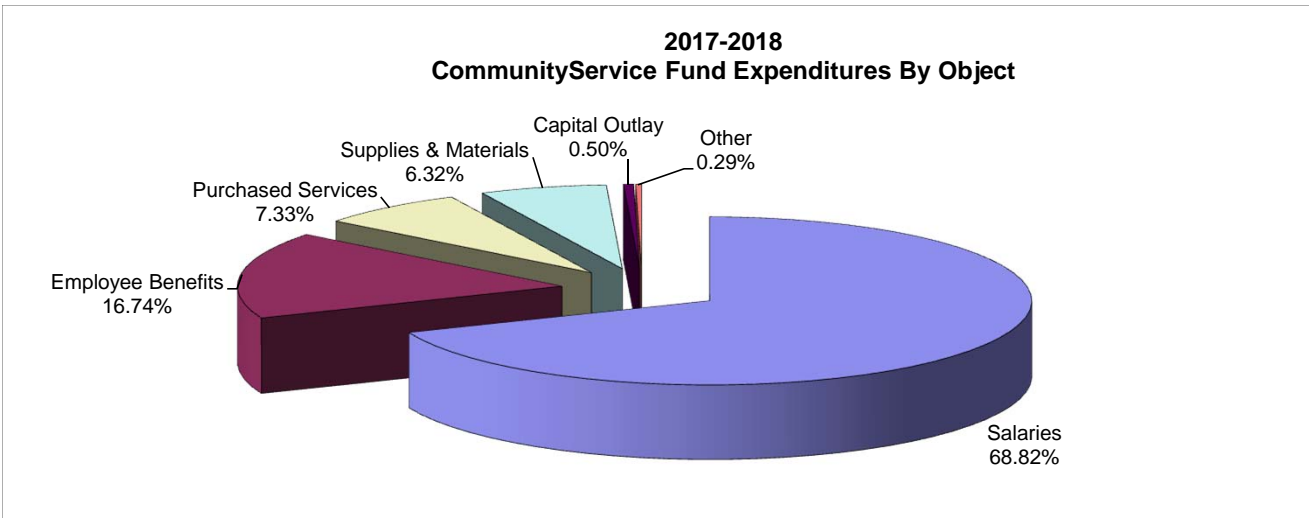
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget	Amount Change	% Change
Salaries	\$2,430,714	\$2,524,702	\$2,529,046	\$2,536,262	\$7,216	0.29%
Employee Benefits	\$702,211	\$723,999	\$625,249	\$616,800	(\$8,449)	-1.35%
Purchased Services	\$319,640	\$314,592	\$307,398	\$270,095	(\$37,303)	-12.14%
Supplies & Materials	\$275,876	\$250,601	\$210,033	\$233,050	\$23,017	10.96%
Capital Outlay	\$20,793	\$12,837	\$17,742	\$18,500	\$758	4.27%
Other	\$8,186	\$9,576	\$7,233	\$10,650	\$3,417	47.24%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,757,420	\$3,836,307	\$3,696,701	\$3,685,357	(\$11,344)	-0.31%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

COMMUNITY SERVICE - FUND 04

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Community Service Revenue					
340	Non Public School	\$26,190	\$26,565	\$27,000	\$27,000
501	General Comm Ed	\$309,883	\$317,882	\$244,757	\$267,834
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$0	\$2,996	\$41,000	\$39,000
505	Aquatics	\$57,998	\$34,386	\$46,285	\$61,700
507	Driver's Education BTW	\$111,755	\$143,709	\$121,685	\$135,000
508	Driver's Education Classroom	\$8,370	\$3,604	\$6,366	\$6,500
326	Adults with Disabilities	\$83,553	\$81,489	\$79,621	\$85,000
520	Adult Basic Education	\$85,375	\$87,836	\$82,722	\$84,800
570	KidKare	\$1,317,476	\$1,387,375	\$1,343,029	\$1,365,806
570	Little KidKare	\$320,385	\$334,675	\$319,989	\$330,000
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$388,566	\$405,631	\$397,521	\$388,225
582	School Readiness	\$222,360	\$317,195	\$457,485	\$441,587
583	Preschool Screening	\$21,588	\$22,734	\$20,275	\$20,275
585	Youth Development	\$487,938	\$453,627	\$490,874	\$492,223
590	Facility Use	\$118,034	\$80,446	\$79,574	\$80,000
Total Community Service Revenue		\$3,559,471	\$3,700,150	\$3,758,183	\$3,824,950

Community Service Expenditures					
350-351	Non Public	\$24,943	\$26,565	\$27,000	\$27,000
501	General Community Education	\$368,150	\$360,229	\$274,364	\$222,550
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$32,174	\$22,352	\$40,609	\$35,870
505	Aquatics	\$73,976	\$62,553	\$57,178	\$37,825
507	Driver's Education BTW	\$106,596	\$99,635	\$101,684	\$110,600
508	Driver's Education Classroom	\$22,705	\$25,498	\$25,949	\$25,700
510	Adults with Disabilities	\$68,211	\$80,083	\$78,231	\$89,641
520	Adult Basic Education	\$90,114	\$83,389	\$83,300	\$84,800
570	KidKare	\$1,243,393	\$1,308,684	\$1,317,109	\$1,325,340
570	Little KidKare	\$440,026	\$447,687	\$393,786	\$396,300
571	ADED Kindergarten	\$0	\$0	\$970	\$0
580	Early Childhood Family Education	\$426,311	\$429,847	\$322,544	\$370,050
582	School Readiness	\$261,843	\$307,715	\$424,226	\$424,000
583	Preschool Screening	\$28,542	\$30,269	\$27,326	\$27,250
585	Youth Development	\$437,803	\$439,567	\$435,972	\$438,081
590	Facility Use	\$132,633	\$112,234	\$86,453	\$70,350
Total Community Service Expenditures		\$3,757,420	\$3,836,307	\$3,696,701	\$3,685,357

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.

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.

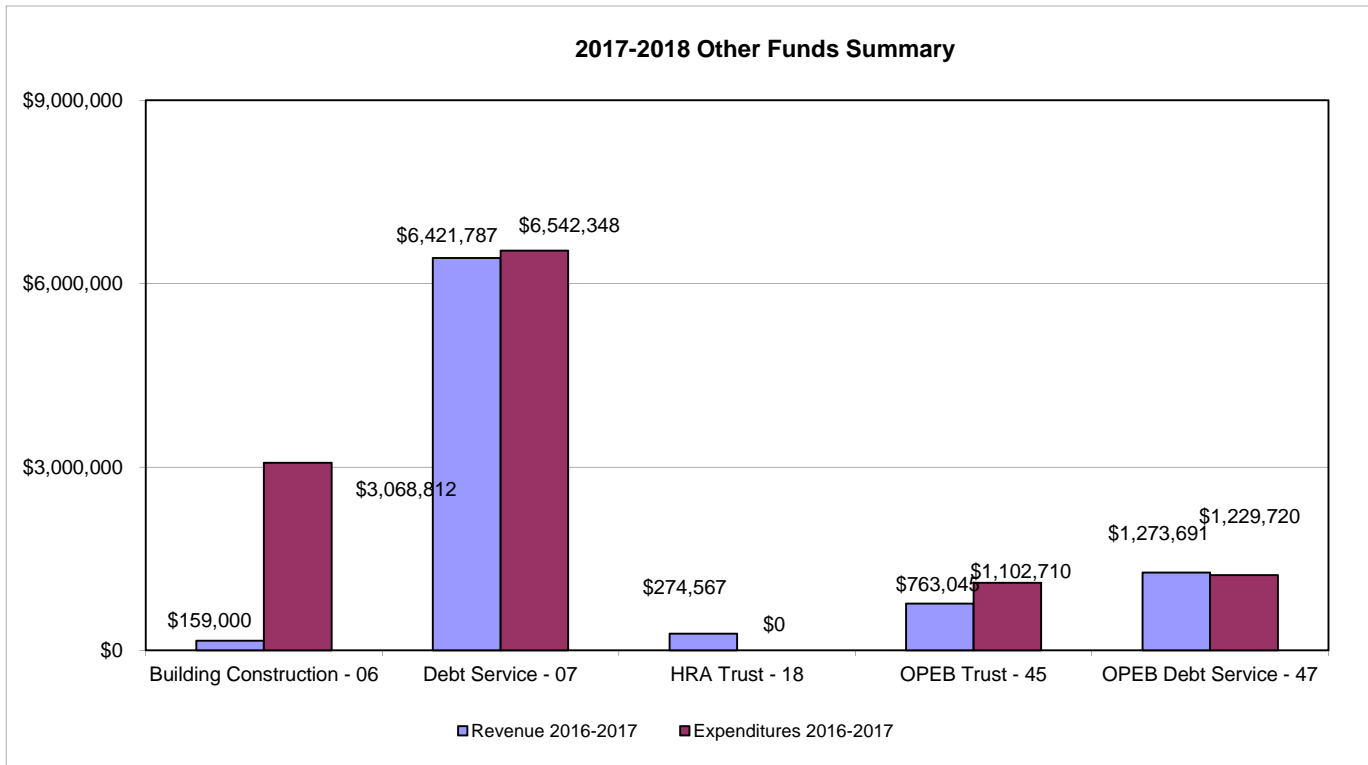
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/15	Revenue 2015-2016	Expenditures 2015-2016	Fund Balance 6/30/16	Revenue 2016-2017	Expenditures 2016-2017	Fund Balance 6/30/17
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$18,338,174	\$125,000	\$15,082,739	\$3,380,435	\$159,000	\$3,068,812	\$470,623
Debt Service - 07	\$1,567,390	\$6,350,980	\$6,539,922	\$1,378,448	\$6,421,787	\$6,542,348	\$1,257,887
HRA Trust - 18	\$1,048,400	\$333,697	\$0	\$1,382,097	\$274,567	\$0	\$1,656,664
OPEB Trust - 45	\$13,264,253	\$373,158	\$977,824	\$12,659,587	\$763,045	\$1,102,710	\$12,319,922
OPEB Debt Service - 47	\$112,517	\$11,036,694	\$10,974,438	\$174,773	\$1,273,691	\$1,229,720	\$218,744
Total	\$34,330,734	\$18,219,529	\$33,574,923	\$18,975,340	\$8,892,090	\$11,943,590	\$15,923,840



**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
Building Construction Revenue					
092	Interest Income	\$9,753	\$63,617	\$125,000	\$40,000
096	Miscellaneous Income	\$5,000	\$30,000	\$0	\$0
099	Miscellaneous Income	\$0	\$60,946	\$0	\$119,000
623	Sale of Property	\$33,110,848	\$0	\$0	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$33,125,601	\$154,563	\$125,000	\$159,000
Building Construction Expenditures					
005	District Wide	\$592,276	\$1,242,816	\$1,459,783	\$1,178,365
045	Phoenix LC	\$10,000	\$0	\$0	\$0
267	Buffalo High School	\$714,705	\$7,484,591	\$5,123,757	\$421,518
368	Buffalo Community Middle School	\$15,310	\$890,998	\$2,450,851	\$247,000
501	Parkside Elementary	\$56,887	\$174,057	\$829,759	\$164,000
502	Hanover Elementary	\$529,099	\$741,191	\$160,933	\$0
503	Montrose Elementary	\$9,867	\$24,115	\$173,225	\$23,400
504	Tatanka Elementary	\$29,230	\$2,315,341	\$3,690,293	\$0
506	Discovery Elementary	\$57,362	(\$13,450)	\$1,194,138	\$1,034,529
507	Northwinds Elementary	\$27,705	\$39,890	\$0	\$0
Total Building Construction Expenditures		\$2,042,441	\$12,899,549	\$15,082,739	\$3,068,812

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

DEBT SERVICE - FUND 07

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$6,178,369	\$7,238,106	\$5,675,674	\$5,782,593
009	Fiscal Disparities	\$89,261	\$78,206	\$86,500	\$86,500
092	Interest Income	\$13,154	\$10,923	\$13,967	\$14,665
200/300	Other State Revenues	\$32,043	\$59,874	\$45,584	\$45,584
229	Disparity Reduction Aid	\$1,316	\$1,371	\$1,054	\$1,054
317	Long Term Facilities Maintenance Aid	\$0	\$0	\$0	\$0
631	Sale of Bonds Proceeds	\$4,099	\$0	\$528,201	\$491,391
Total Debt Service Revenue		\$6,318,242	\$7,388,480	\$6,350,980	\$6,421,787
Debt Service Expenditures					
710	Payments on Bonds	\$4,660,000	\$4,810,000	\$4,235,000	\$4,375,000
720	Interest on Bonds	\$1,652,675	\$2,448,923	\$2,299,397	\$2,161,348
790	Service Charges	\$5,075	\$5,525	\$5,525	\$6,000
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total Debt Service Expenditures		\$6,317,750	\$7,264,448	\$6,539,922	\$6,542,348

**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 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
2017-2018 BUDGET**

HRA TRUST - FUND 18

		2014-2015 Actual	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
HRA Trust Revenue					
092	Interest Income	\$12,782	\$15,166	\$15,000	\$15,000
099	Miscellaneous Revenue	\$273,679	\$267,329	\$318,697	\$259,567
	Total HRA Revenue	\$286,461	\$282,495	\$333,697	\$274,567
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
2017-2018 BUDGET**

OPEB TRUST - FUND 45

		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$237,601	\$327,748	\$168,000	\$520,000
616	Retiree Contributions	\$179,883	\$189,915	\$205,158	\$243,045
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$417,484	\$517,663	\$373,158	\$763,045
OPEB Trust Expenditures					
220	Health Insurance	\$530,550	\$520,023	\$549,941	\$624,696
230	Life Insurance	\$8,580	\$10,204	\$7,663	\$8,992
235	Dental Insurance	\$36,195	\$38,783	\$45,518	\$51,853
251	Contributions to H.S.A.	\$266,243	\$298,223	\$374,702	\$417,169
Total OPEB Trust Expenditures		\$841,568	\$867,233	\$977,824	\$1,102,710

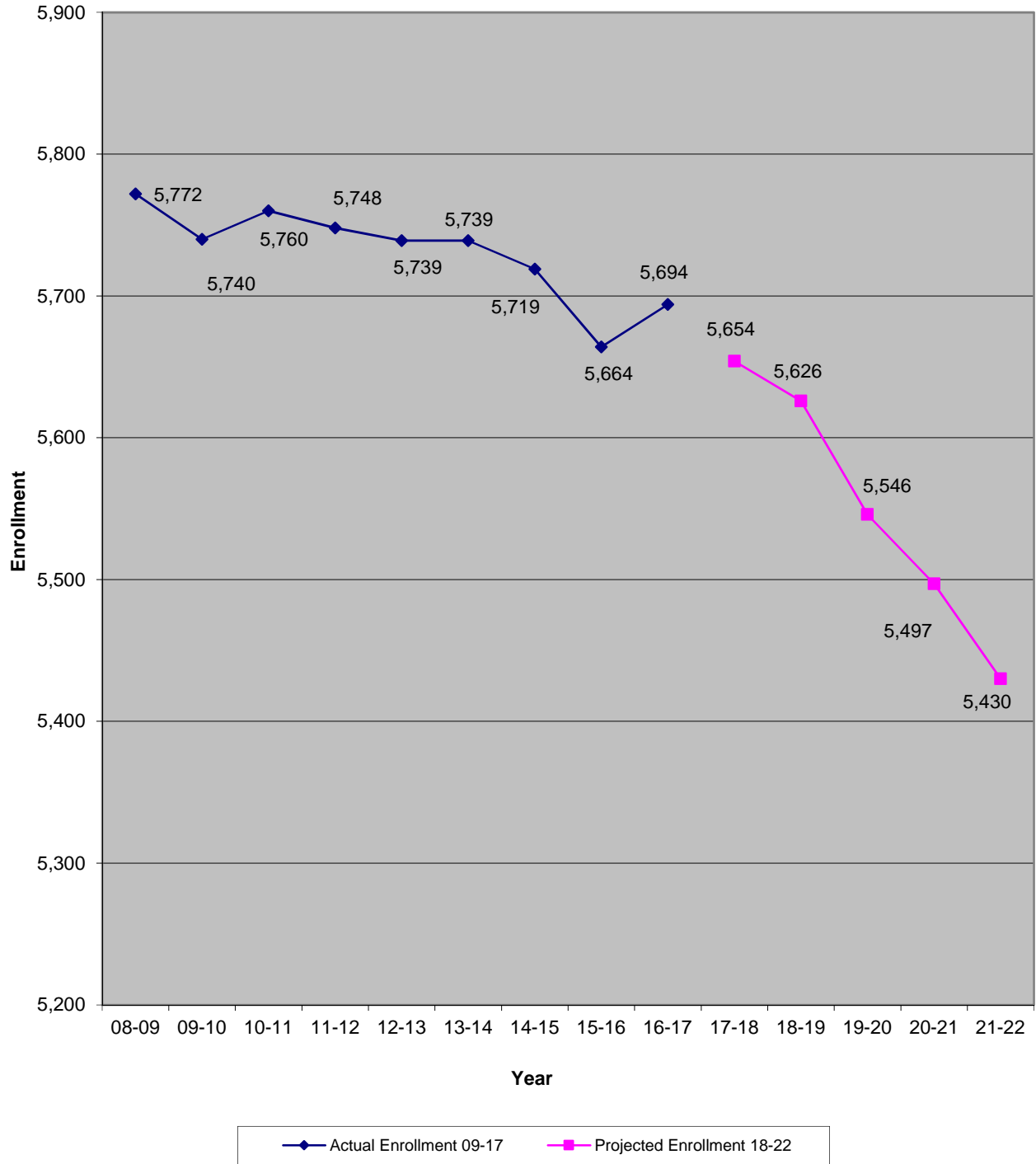
**ISD 877 BUFFALO-HANOVER-MONTROSE
2017-2018 BUDGET**

OPEB DEBT SERVICE - FUND 47

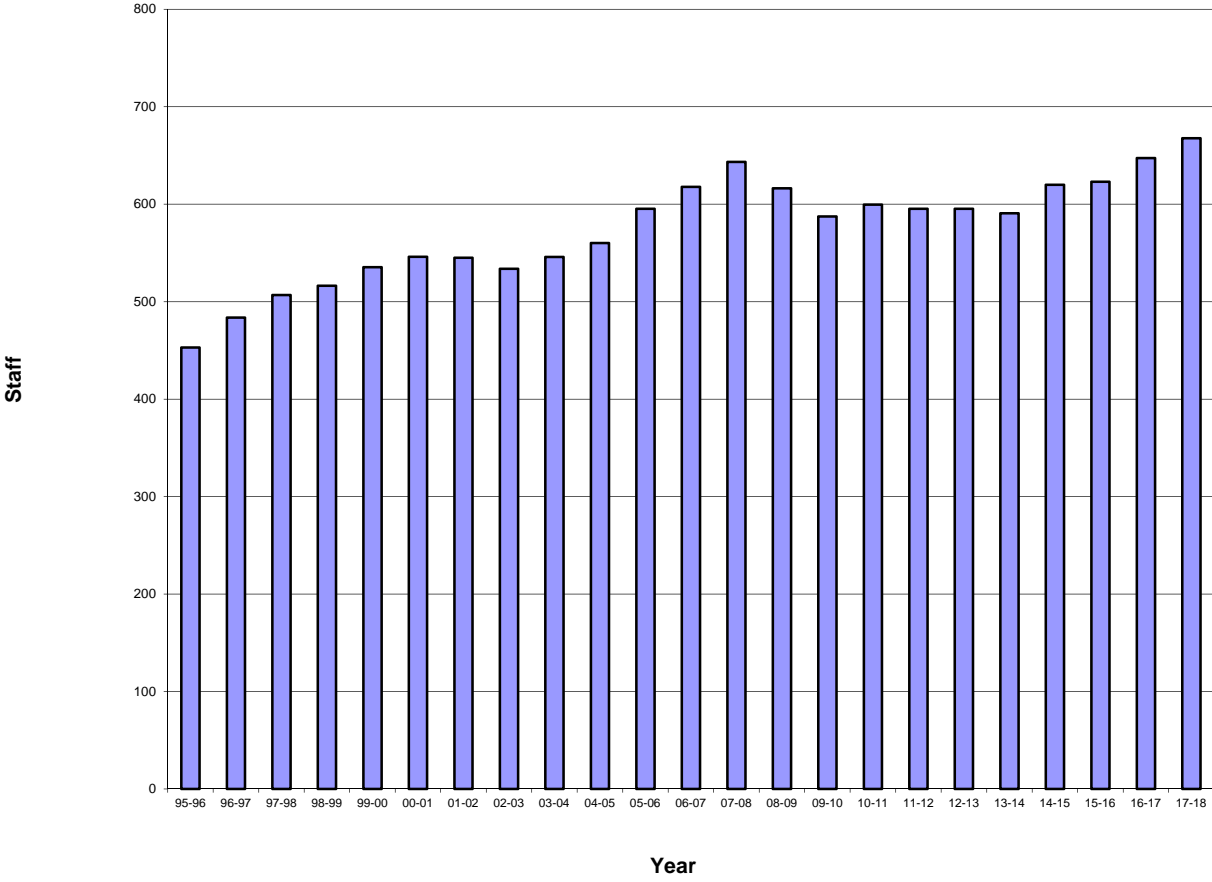
		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$486,232	\$484,321	\$1,273,610	\$1,255,566
009	Fiscal Disparities	\$6,532	\$10,366	\$6,900	\$6,900
092	Interest Income	\$686	\$641	\$819	\$860
200/300	Other State Revenues	\$2,520	\$4,033	\$10,131	\$10,131
229	Disparity Reduction Agent	\$103	\$92	\$234	\$234
631	Disparity Reduction Agent	\$0	\$0	\$9,745,000	\$0
Total OPEB Debt Service Revenue		\$496,073	\$499,453	\$11,036,694	\$1,273,691
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$0	\$0	\$735,000	\$765,000
720	Interest on Bonds	\$493,987	\$493,988	\$493,988	\$464,220
790	Service Charges	\$450	\$450	\$144,910	\$500
920	Bond Refunding Payments	\$0	\$0	\$9,600,540	\$0
Total OPEB Debt Service Expenditures		\$494,437	\$494,438	\$10,974,438	\$1,229,720

***INFORMATIONAL
SECTION***

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



Staff FTE Comparison July 1, 2017



DISTRICT 877 BOND AMORTIZATION SCHEDULE

DUE DATE	G.O. SCHOOL BUILDING REFUNDING BONDS \$20.34 MILLION 2008A		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. TAXABLE OPEB BOND \$10.845 MILLION 2009A		G.O. REFUNDING BOND \$31.215 MILLION 2012A		G.O. ALTERNATIVE FACILITY BOND 2013A		TOTALS
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
8/1/2017		\$189,400.00		\$478,461		\$232,110		\$384,300		\$28,513	\$1,312,784
2/1/2018	\$1,655,000	\$189,400.00		\$478,461	\$765,000	\$232,110	\$2,480,000	\$384,300	\$240,000	\$28,513	\$6,452,784
8/1/2018		\$152,163.00		\$478,461		\$95,205		\$347,100		\$27,313	\$1,100,242
2/1/2019	\$1,720,000	\$152,162.00		\$478,461	\$1,780,000	\$95,205	\$1,750,000	\$347,100	\$180,000	\$27,313	\$6,530,241
8/1/2019		\$109,163.00		\$478,461		\$77,405		\$312,100		\$26,188	\$1,003,317
2/1/2020	\$1,790,000	\$109,162.00		\$478,461	\$1,830,000	\$77,405	\$1,825,000	\$312,100	\$180,000	\$26,188	\$6,628,316
8/1/2020		\$63,294.00		\$478,461		\$59,105		\$275,600		\$25,063	\$901,523
2/1/2021	\$1,885,000	\$63,294.00		\$478,461	\$1,880,000	\$59,105	\$1,890,000	\$275,600	\$170,000	\$25,063	\$6,726,523
8/1/2021		\$14,991.00		\$478,461		\$40,305		\$237,800		\$23,788	\$795,345
2/1/2022	\$585,000	\$14,991.00		\$478,461	\$1,935,000	\$40,305	\$3,355,000	\$237,800	\$165,000	\$23,788	\$6,835,345
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
	\$7,635,000	\$1,058,020	\$32,620,000	\$10,133,510	\$10,095,000	\$1,050,170	\$19,835,000	\$3,629,400	\$3,210,000	\$349,125	\$89,615,225

**Independent School District 877
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