

Buffalo

Hanover

Montrose

Schools



Annual Budget

2023-2024



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Melissa Brings, Chair	Jan. 2008	Dec. 2024
Bob Sansevere, Vice Chair	Sept. 2016	Dec. 2026
Adam Bjorklund, Clerk	Jan. 2021	Dec. 2024
Amanda Lawrence, Treasurer	Jan. 2021	Dec. 2024
Matt Hoffman, Director	Jan. 2023	Dec. 2026
Sue Lee, Director	Jan. 2006	Dec. 2024
Sheila Smude, Director	Jan. 2023	Dec. 2026

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

Ryan Tangen, Director of Finance & Operations
Miranda Kramer, Controller

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
Matt Lubben	Buffalo Community Middle School
Jeanna Miller	Parkside Elementary
Mat Nelson	Discovery Elementary
Brad Koltjes	Hanover Elementary
Tony Steffes	Montrose Elementary School of Innovation
Andrée Iden	Tatanka Elementary STEM School
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

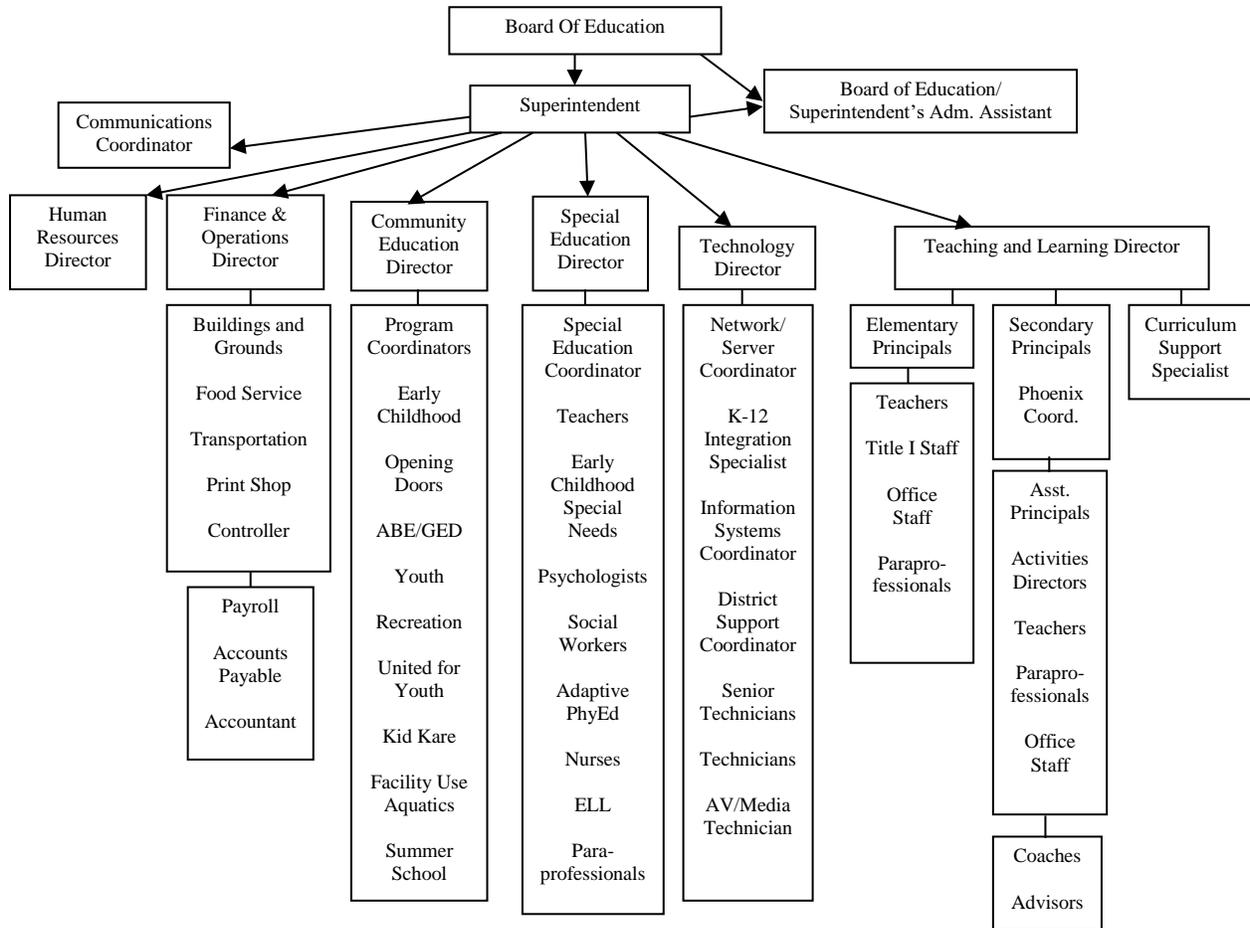
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a 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
2023-2024 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 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
2023-2024 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 Buildings 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 Buildings 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 Buildings and Grounds will review facility needs after meeting with each building principal. Changes will be made by the Director of Buildings and Grounds, and the final request shall be reviewed with the Superintendent and Director of Finance & Operations.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 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
2023-2024 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 23, 2023, the School Board approved the 2023-2024 budget assumptions for the General Fund. The School Board revised the 2023-24 budget assumptions on May 22, 2023. The School Board approved the assumptions in order to build the 2023-2024 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions including the budget modifications are as follows:

- ❑ Enrollment projection based on the November 2022 enrollment report.
- ❑ General Education formula allowance increase of 4% or \$275 to \$7,138 in 2023-24 and a 2% increase in 2024-25 and future years.
- ❑ \$750 per Adjusted Pupil Unit (APU) operating referendum approved in November 2019 through 2030.
- ❑ Special Education increases by 5% for all years.
- ❑ Special Education Cross Subsidy Aid increased from 6% to 44%.
- ❑ OPEB contributions continue in 2023-24.
- ❑ Maintain/exceed 2018-19 approved staffing ratios.
- ❑ Staffing was maintained at current levels for 2023-24.
- ❑ Utilization of Federal Pandemic Relief Funds for 10 licensed FTEs.
- ❑ Continuation of 6.0 FTE for Class Size Reduction – includes marketing budget and social workers.
- ❑ Continuation of 6.0 FTE addition for Local Option Revenue funding.
- ❑ 1 FTE Special Education staffing contingency.
- ❑ 2.95 FTE Superintendent staffing contingency.
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts.
- ❑ Non-salary, non-benefit costs are estimated to increase by 0-5%.
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies.
- ❑ QComp (PPD) continues for 2023-24 assuming revenues and expenditures are equal.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

The budget assumes implementation of the Free School Meals Program enacted during the 2023 legislative session. The program will provide one free breakfast and lunch to each student. Based on estimated operating results, meal pricing will not increase from the 2022-23 school year. For the 2023-24 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$2.00	\$2.90
Middle School	\$2.10	\$3.10
High School	\$2.10	\$3.10
Adult	\$2.30	\$3.95

COMMUNITY SERVICE FUND

On May 8th, 2023, the preliminary Community Service budget was presented. The program continues to project increased activity resulting in an anticipated year end fund balance increase.

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

The 2021-22 project was completed during the 2022-23 fiscal year. There are no anticipated revenues or expenditures in the Building Construction Fund during the 2023-24 fiscal year.

General Fund

01 General Fund

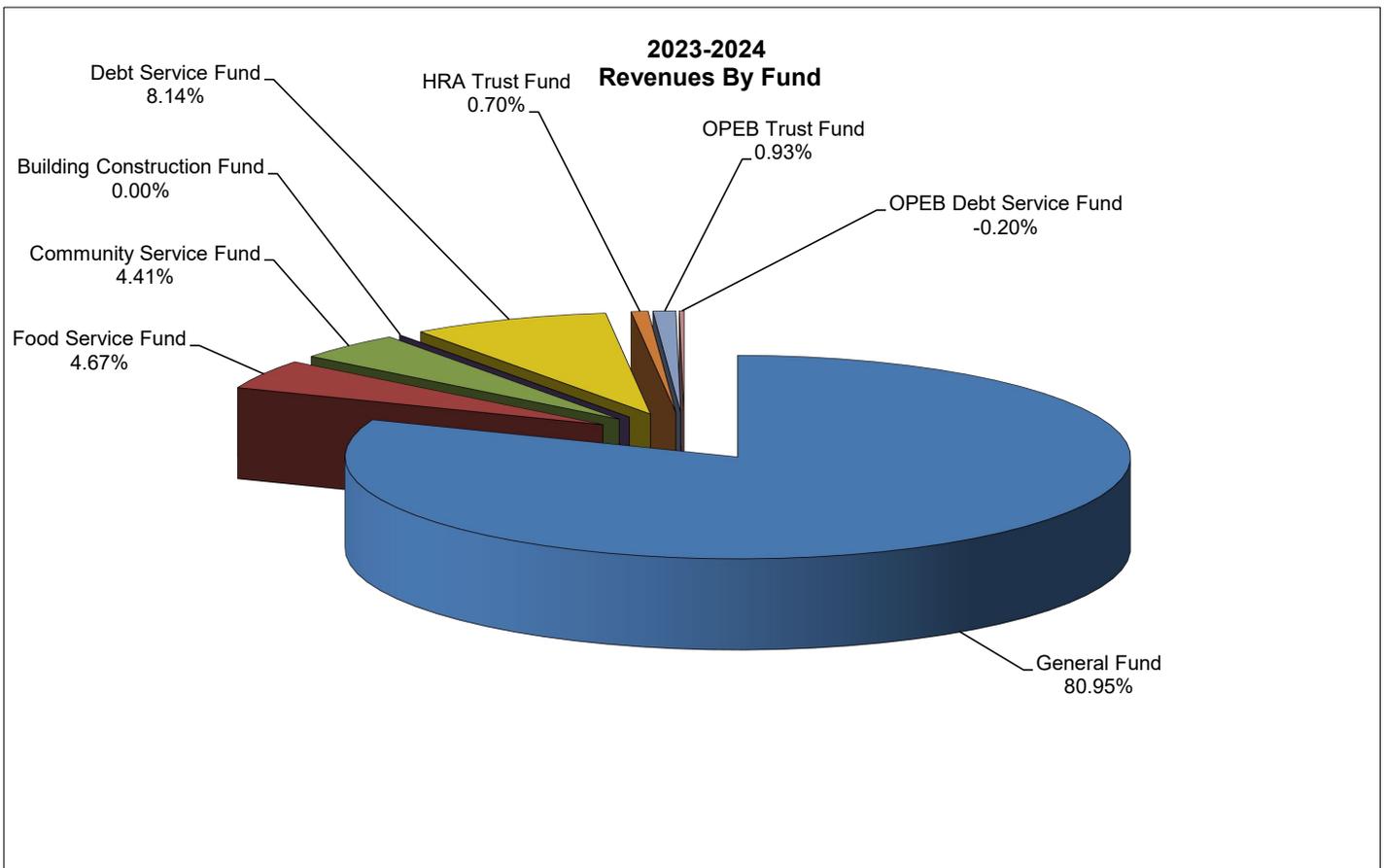
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; 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
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

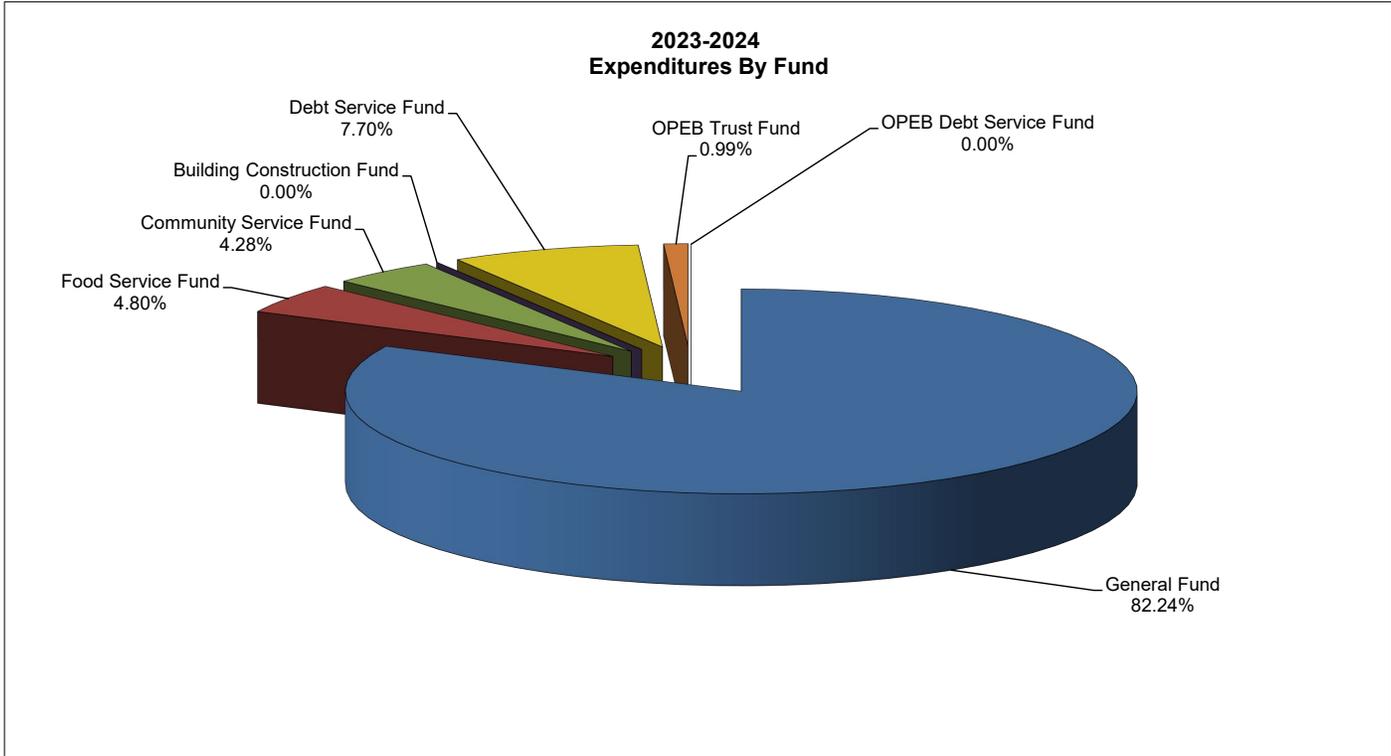
	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund	\$73,079,319	\$73,829,366	\$74,872,784	\$78,172,574
Food Service Fund	\$3,575,946	\$4,858,552	\$3,867,018	\$4,507,670
Community Service Fund	\$3,014,481	\$3,794,657	\$3,900,127	\$4,257,869
Building Construction Fund	\$726,750	\$0	\$0	\$0
Debt Service Fund	\$5,432,178	\$14,058,025	\$6,007,848	\$7,863,282
HRA Trust Fund	\$692,585	\$633,100	\$655,455	\$672,564
OPEB Trust Fund	\$3,442,338	(\$1,538,446)	\$840,805	\$899,899
OPEB Debt Service Fund	\$2,027,467	\$2,003,525	\$1,971,831	(\$191,345)
Total	\$91,991,064	\$97,638,779	\$92,115,868	\$96,182,513



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

	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund	\$70,812,640	\$72,267,578	\$75,830,422	\$77,505,239
Food Service Fund	\$3,133,992	\$3,533,402	\$3,930,079	\$4,519,912
Community Service Fund	\$3,098,359	\$3,467,079	\$3,665,694	\$4,031,670
Building Construction Fund	\$360,060	\$468,779	\$42,401	\$0
Debt Service Fund	\$5,549,622	\$14,140,482	\$5,687,481	\$7,256,773
OPEB Trust Fund	\$1,107,715	\$1,294,556	\$1,003,730	\$928,295
OPEB Debt Service Fund	\$1,998,685	\$2,016,085	\$1,946,910	\$0
Total	\$86,061,073	\$97,187,961	\$92,106,717	\$94,241,889

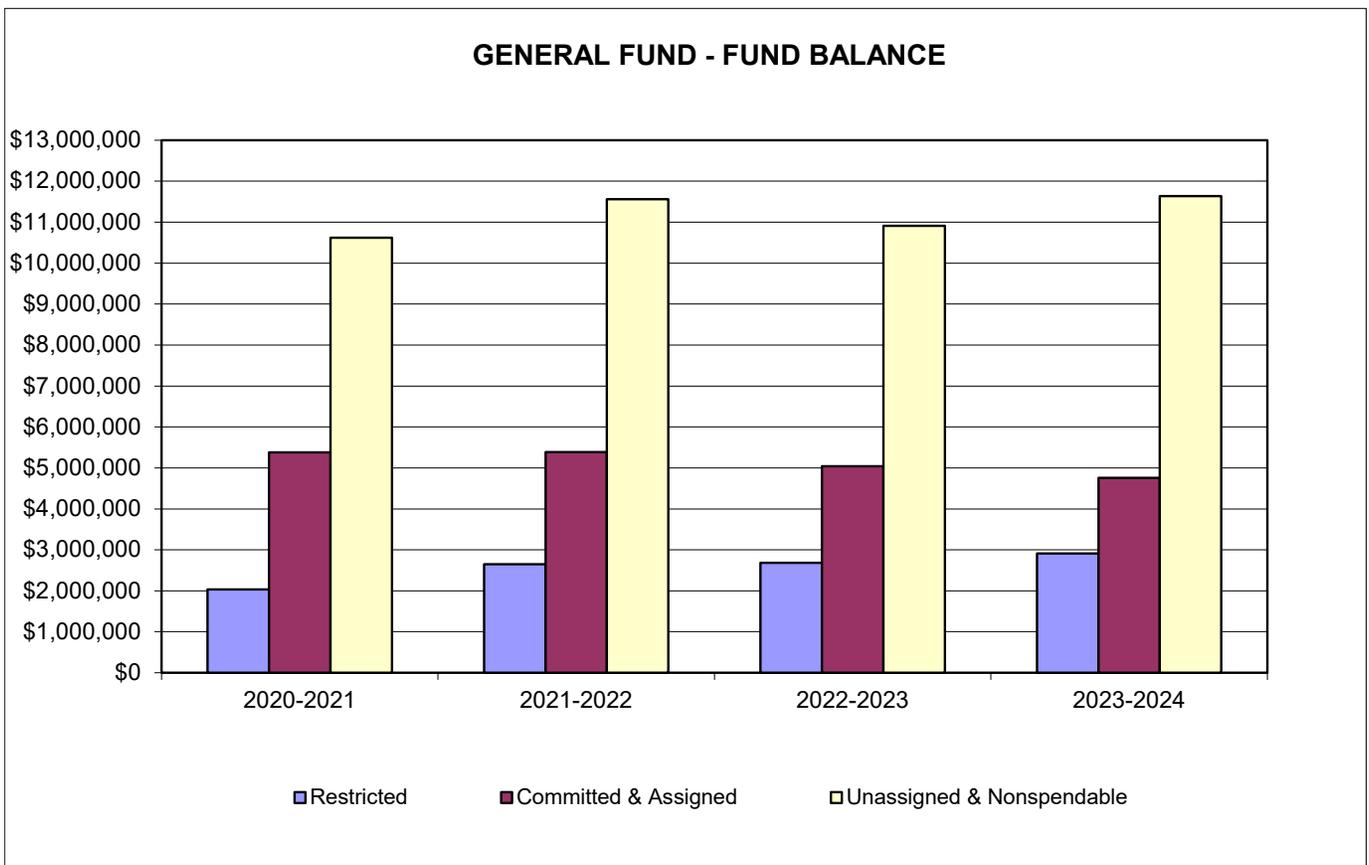


**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$2,033,046	\$2,648,528	\$2,682,860	\$2,913,178
Committed & Assigned	\$5,380,109	\$5,388,548	\$5,043,147	\$4,755,147
Unassigned & Nonspendable	\$10,620,905	\$11,558,772	\$10,912,203	\$11,637,220
Total Fund Balance	\$18,034,060	\$19,595,848	\$18,638,210	\$19,305,545
Total General Fund Expenditures	\$70,812,640	\$72,267,578	\$75,830,422	\$77,505,239

Unassigned Fund Balance as a % of Total Expenditures	15.00%	15.99%	14.39%	15.01%
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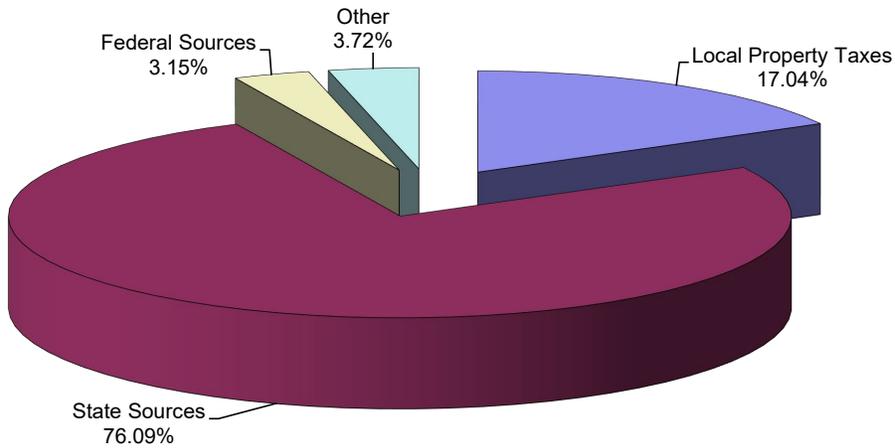


**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

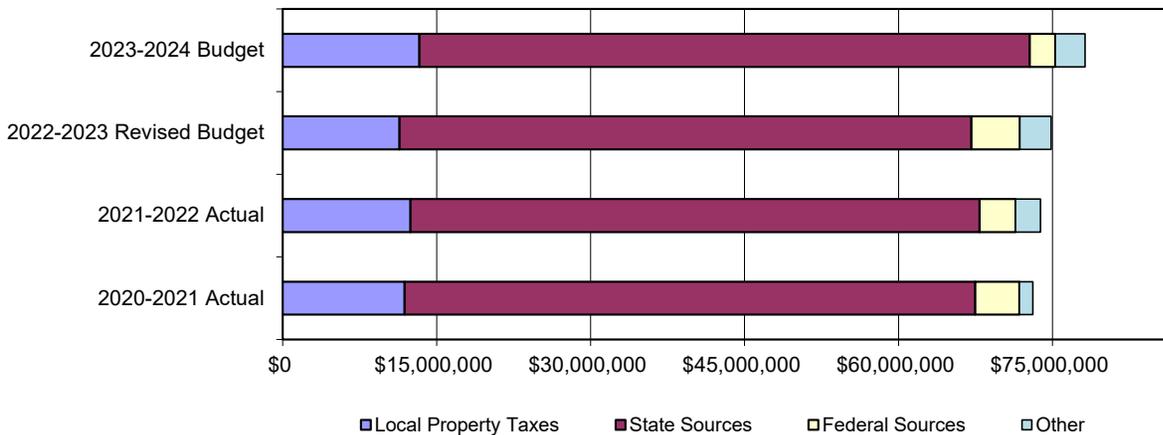
GENERAL FUND 01 - REVENUE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Local Property Taxes	\$11,890,039	\$12,456,765	\$11,382,153	\$13,318,373	\$1,936,220	17.01%
State Sources	\$55,596,868	\$55,452,982	\$55,717,882	\$59,481,830	\$3,763,948	6.76%
Federal Sources	\$4,294,002	\$3,497,364	\$4,727,558	\$2,464,307	(\$2,263,251)	-47.87%
Other	\$1,298,410	\$2,422,255	\$3,045,191	\$2,908,064	(\$137,127)	-4.50%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$73,079,319	\$73,829,366	\$74,872,784	\$78,172,574	\$3,299,790	4.41%

**2023-2024
General Fund Revenue By Source**



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



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$8,659,061	\$9,093,304	\$8,409,953	\$9,416,846
111	Long Term Facilities Maint. Levy - 05	\$1,495,413	\$1,526,713	\$1,309,682	\$2,235,977
302-001	Property Taxes - Lease Levy - 05	\$443,955	\$361,842	\$428,680	\$447,003
335-111	Alt Teaching Q Comp Levy	\$555,178	\$561,627	\$457,639	\$469,283
342-111	Property Taxes - Safe Schools	\$251,719	\$254,361	\$240,782	\$223,136
830-111	Property Taxes - Career Tech	\$164,204	\$214,682	\$266,540	\$266,540
005	Property Taxes - Re-Employment	\$97,801	\$60,664	\$0	\$0
009	Fiscal Disparities	\$142,000	\$157,748	\$153,877	\$144,588
210	County Apportionment	\$73,549	\$216,754	\$90,000	\$90,000
189	Misc County Tax Revenue	\$7,158	\$9,070	\$25,000	\$25,000
Sub-Total Property Tax & County Revenue		\$11,890,038	\$12,456,765	\$11,382,153	\$13,318,373
Tuition, Fees & Admissions					
211	Parking Fees/Chromebook Repairs	\$0	\$74,657	\$73,900	\$75,000
202/050/203	Admission & Student Activity Revenue	\$297,633	\$500,024	\$456,726	\$474,793
180	Third Party Billings	\$250,341	\$99,796	\$225,000	\$225,000
Sub-Total Tuition, Fees & Admissions		\$547,974	\$674,477	\$755,626	\$774,793
Other Local Revenue					
130	Interest Revenue	\$24,794	(\$22,434)	\$596,557	\$574,457
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$58,093	\$52,603	\$214,944	\$145,741
021	Revenue from Other Districts	\$99,741	\$782,400	\$728,150	\$611,690
022	Reim from Other District for SPED Service	\$18,931	\$19,552	\$0	\$0
060/099	Student Activities - 51	\$1,085	\$45,239	\$19,925	\$20,323
096/601	Donations	\$68,362	\$77,441	\$60,070	\$56,570
096	Donations - Fund 05	\$0	\$1,487	\$0	\$0
188	Retiree Contributions	\$46,510	\$82,761	\$75,400	\$89,900
610	Sales Tax	\$7,869	\$17,216	\$16,000	\$16,000
623	Sale of Property	\$14,016	\$0	\$0	\$0
099/339	Misc Local Revenue	\$25,792	\$75,706	\$27,000	\$40,000
099	Misc Revenue - 05	\$0	\$596	\$0	\$0
050/620	Student Activities - 09	\$48	\$413	\$2,398	\$2,446
096/099	Student Activities - 09	\$204,196	\$478,891	\$427,221	\$454,244
204	Revenue from Resale/Materials	\$0	\$0	\$0	\$0
205	Shop Receipts	\$9,609	\$24,275	\$19,000	\$19,000
206	Band Receipts	\$88	\$334	\$1,000	\$1,000
207	Art Receipts	\$0	\$3,340	\$2,000	\$2,000
195	Insurance Recovery	\$40,533	\$0	\$0	\$0
Sub-Total Other Local Revenue		\$718,067	\$1,738,220	\$2,288,065	\$2,131,771

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$241,053	\$225,626	\$244,555	\$244,555
211	General Education Aid	\$39,170,724	\$39,834,172	\$39,380,227	\$39,862,395
302-211	Operating Capital	\$434,581	\$435,650	\$436,203	\$424,760
302-211	Operating Capital - 05	\$875,953	\$884,501	\$885,623	\$862,391
306-211	Staff Development	\$774,677	\$793,671	\$798,277	\$811,391
313-211	Integration	\$390,857	\$407,478	\$585,845	\$409,278
317-211	Basic Skills	\$953,296	\$663,515	\$616,776	\$1,874,699
330-211	Learning & Development	\$1,128,413	\$1,114,276	\$1,140,999	\$1,133,849
334-211	Class Size Reduction	\$0	\$0	\$0	\$159,425
335-211	Alt Teaching Q Comp	\$925,933	\$900,396	\$853,940	\$851,600
388-211	Gifted & Talented	\$76,677	\$76,677	\$75,605	\$73,887
212	Literacy Aid	\$289,747	\$305,123	\$289,746	\$320,690
312	Shared Time	\$20,924	\$9,719	\$18,000	\$10,000
227	Abatement Aid	\$6,075	\$7,524	\$7,013	\$2,766
229	Disparity Reduction	\$583	\$587	\$544	\$1,906
234	Hmstd Mkt Value Credit	\$20,772	\$19,886	\$18,517	\$18,517
258	Mobile Hmstd Mkt Value Credit	\$349	\$1	\$349	\$349
317	Long Term Facilities Maintenance - 05	\$905,290	\$879,994	\$842,249	\$0
370	District Cooperative Aid	\$11,851	\$6,240	\$12,500	\$12,500
302-300	Equity Aid - 05	(\$30,170)	\$60,340	\$60,340	\$60,340
317-300	Basic Skills	\$0	\$1,755	\$2,172	\$2,345
320-300	American Indian Education	\$24,218	\$26,725	\$26,879	\$48,000
714-300	Deseg Transport	\$99,846	\$2,150	\$0	\$0
720-300	Nonpublic Pupil Transport	\$130,087	\$131,039	\$130,663	\$134,583
740-300	Out of State Tuition	\$6,688	\$32,241	\$7,000	\$7,000
830-300	Secondary Vocational Transport	\$32,736	\$18,740	\$16,149	\$17,000
363	Special Education	\$8,802,105	\$8,281,472	\$8,926,665	\$11,822,220
369	Other Revenue from State Agencies	\$1,145	\$174	\$0	\$0
397	TRA Special Funding	\$218,508	\$233,900	\$239,046	\$244,305
399	Other State Aid	\$83,950	\$99,410	\$102,000	\$71,079
Sub-Total State Aids		\$55,596,868	\$55,452,982	\$55,717,882	\$59,481,830

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

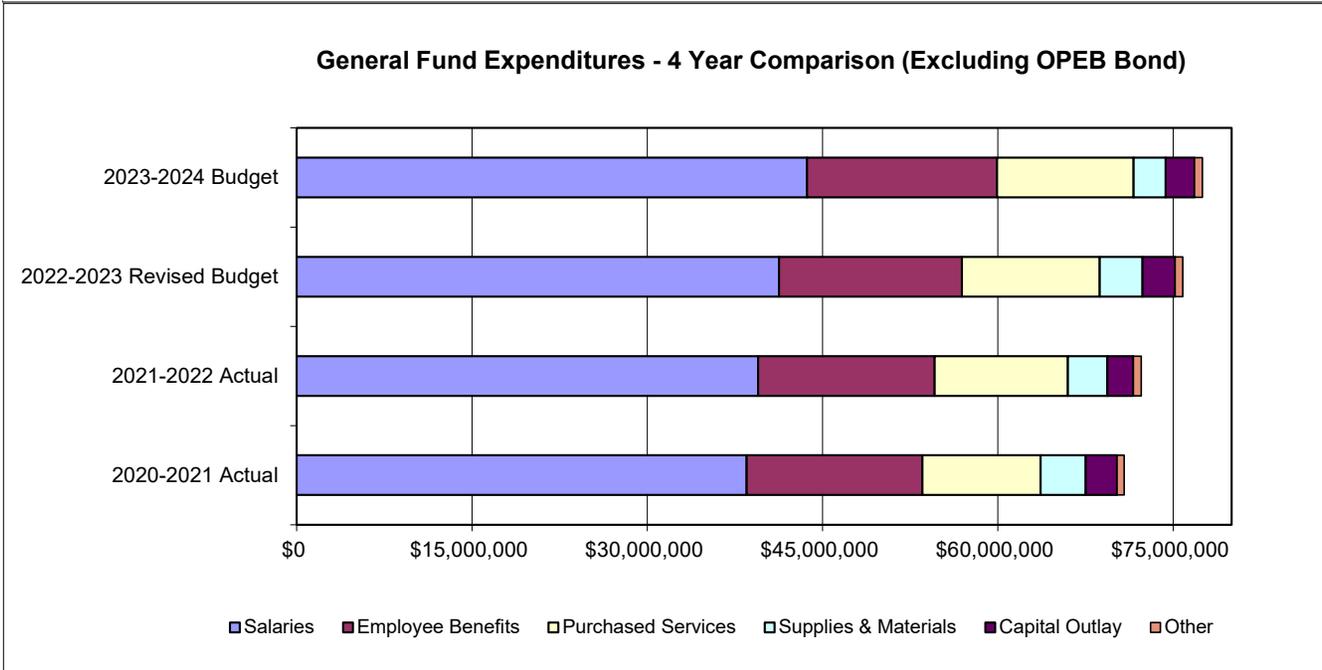
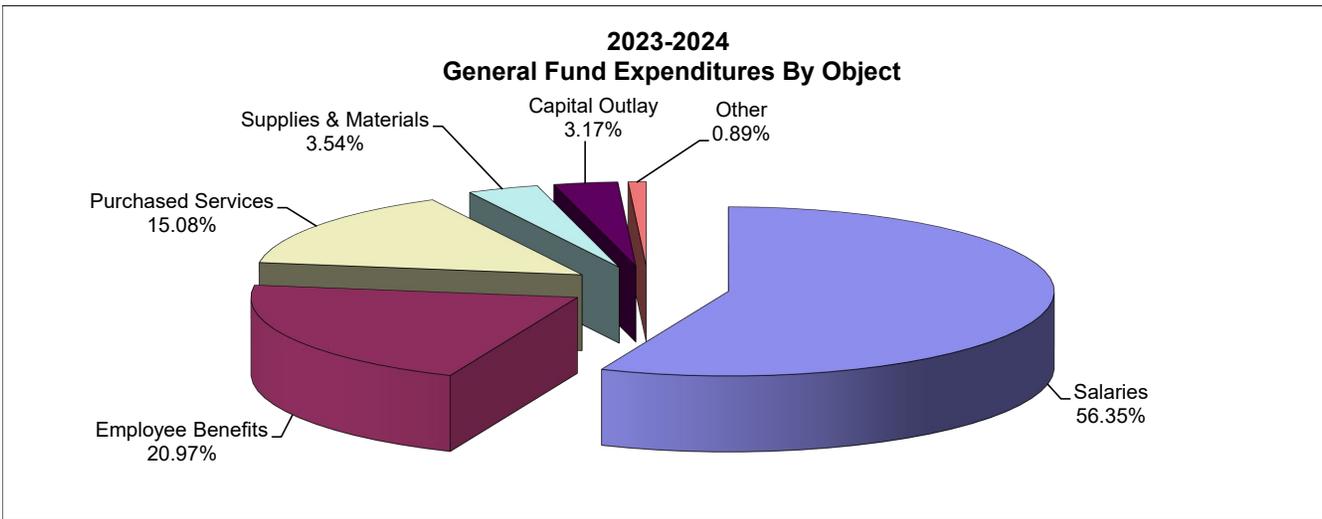
GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Revenue					
Federal Aids					
140-174	Covid Relief Funds	\$701,228	\$599,574	\$1,257,580	\$215,147
401	Title I	\$331,638	\$321,834	\$249,761	\$342,123
414	Title II Part A	\$95,896	\$100,560	\$91,200	\$36,500
417	Title III Part A	\$79	\$2,024	\$21,475	\$0
419	Special Education	\$768,850	\$656,776	\$1,280,756	\$996,231
420	Special Education - Preschool	\$28,624	\$5,274	\$27,577	\$21,910
422	Special Education - IEIC	\$23,487	\$26,437	\$42,938	\$11,693
425	Special Education - EIS	\$150,000	\$155,667	\$55,926	\$52,614
430	Special Education - IDEA CSPD	\$17,040	\$6,865	\$8,000	\$4,260
599	Misc Federal Direct Aid	\$237,051	\$523,589	\$607,323	\$54,000
151	ESSER - 90%	\$243,878	\$58,680	\$2,919	\$0
152	ESSER - 9.5%	\$14,724	\$11,181	\$576	\$0
153	GEER	\$7,996	\$44,851	\$664	\$0
154	CARES ACT	\$1,325,646	\$0	\$0	\$0
155	ESSER II	\$0	\$183,058	\$514,728	\$0
160	ESSER III	\$0	\$506,893	\$37,687	\$729,829
317	Basic Skills	\$0	\$21,672	\$0	\$0
699	Integration	\$347,865	\$272,429	\$528,448	\$0
	Sub-Total Federal Aids	\$4,294,002	\$3,497,364	\$4,727,558	\$2,464,307
Other Financing Sources					
195	Insurance Recovery - 05	\$29,773	\$0	\$0	\$0
624	Sale of Equipment - 05	\$2,597	\$9,558	\$1,500	\$1,500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
	Sub-Total Other Financing Sources	\$32,370	\$9,558	\$1,500	\$1,500
	Total General Fund Revenue	\$73,079,319	\$73,829,366	\$74,872,784	\$78,172,574

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

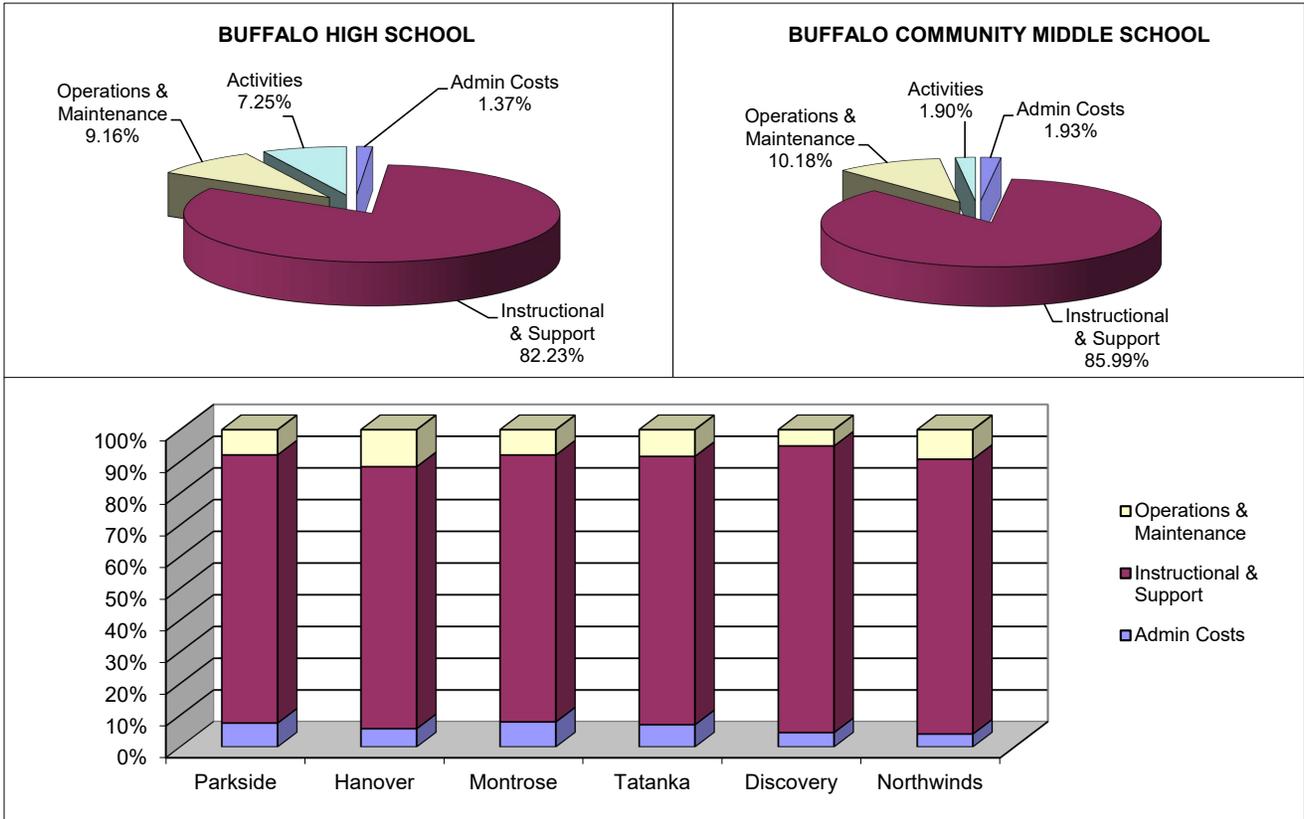
	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Salaries	\$38,498,305	\$39,479,603	\$41,267,244	\$43,675,748	\$2,408,504	5.84%
Employee Benefits	\$15,036,828	\$15,113,852	\$15,650,681	\$16,252,963	\$602,282	3.85%
Purchased Services	\$10,121,120	\$11,392,180	\$11,799,675	\$11,690,147	(\$109,528)	-0.93%
Supplies & Materials	\$3,868,302	\$3,379,522	\$3,650,700	\$2,744,761	(\$905,939)	-24.82%
Capital Outlay	\$2,680,041	\$2,219,175	\$2,805,620	\$2,453,533	(\$352,087)	-12.55%
Other	\$608,044	\$683,246	\$656,502	\$688,087	\$31,585	4.81%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$70,812,640	\$72,267,578	\$75,830,422	\$77,505,239	\$1,674,817	2.21%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$232,414	\$13,949,709	\$1,553,404	\$1,229,665
Buffalo Community Middle School	\$219,960	\$9,810,506	\$1,161,810	\$216,817
Parkside Elementary	\$338,995	\$3,809,248	\$357,046	
Hanover Elementary	\$206,227	\$2,953,715	\$416,235	
Montrose Elementary	\$343,086	\$3,653,459	\$345,320	
Tatanka Elementary	\$336,432	\$4,061,124	\$402,402	
Discovery Elementary	\$105,617	\$2,106,225	\$118,999	
Northwinds Elementary	\$202,019	\$4,291,596	\$459,965	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$544,361	\$544,366	\$557,120	\$574,140	\$17,020
Managerial Salaries	\$133,882	\$134,395	\$132,070	\$138,470	\$6,400
Certified Salaries	\$7,044,417	\$6,992,392	\$7,403,468	\$7,856,446	\$452,978
Classified Salaries	\$1,372,354	\$1,416,222	\$1,494,841	\$1,666,484	\$171,643
Other Salaries	\$1,014,620	\$1,225,718	\$1,194,238	\$994,712	(\$199,526)
Employee Benefits	\$3,680,578	\$3,709,684	\$3,904,805	\$4,163,407	\$258,602
Supplies & Materials	\$593,138	\$643,584	\$630,212	\$558,539	(\$71,673)
Tuition	\$297,083	\$283,955	\$300,000	\$290,000	(\$10,000)
Equipment	\$17,940	\$45,153	\$36,527	\$11,600	(\$24,927)
All Others	\$645,198	\$761,705	\$688,323	\$711,394	\$23,071
Total Expenditures	\$15,343,571	\$15,757,174	\$16,341,604	\$16,965,192	\$623,588

Full Time Equivalent

Administrators	5.00	5.00	0.00
Teachers	101.51	103.16	1.65
Classified	50.26	50.76	0.50
Total FTE's	156.77	158.92	2.15

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$404,944	\$406,245	\$416,410	\$429,780	\$13,370
Certified Salaries	\$5,454,554	\$5,547,908	\$5,167,592	\$5,486,984	\$319,392
Classified Salaries	\$985,189	\$1,049,055	\$1,075,157	\$1,176,743	\$101,586
Other Salaries	\$356,809	\$563,727	\$455,545	\$518,940	\$63,395
Employee Benefits	\$2,779,355	\$2,857,653	\$2,780,674	\$2,994,889	\$214,215
Supplies & Materials	\$238,061	\$385,723	\$283,713	\$270,232	(\$13,481)
Equipment	\$74,275	\$95,005	\$69,681	\$53,006	(\$16,675)
All Others & Targ Serv	\$434,476	\$461,257	\$409,612	\$478,519	\$68,907
Total Expenditures	\$10,727,663	\$11,366,573	\$10,658,384	\$11,409,093	\$750,709

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	71.62	72.62	1.00
Classified	35.65	36.00	0.35
Total FTE's	110.27	111.62	1.35

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

**PARKSIDE ELEMENTARY
JEANNA MILLER
GRADE K-5**

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$123,695	\$136,035	\$143,237	\$238,480	\$95,243
Certified Salaries	\$1,796,432	\$1,899,558	\$2,051,045	\$2,156,684	\$105,639
Classified Salaries	\$539,269	\$473,773	\$588,457	\$625,580	\$37,123
Other Salaries	\$116,272	\$123,803	\$117,628	\$167,712	\$50,084
Employee Benefits	\$970,666	\$951,243	\$1,047,811	\$1,088,511	\$40,700
Supplies & Materials	\$65,961	\$94,464	\$93,166	\$94,441	\$1,275
Equipment	\$2,998	\$9,924	\$19,200	\$9,000	(\$10,200)
All Others & Targ Serv	\$126,291	\$114,183	\$125,833	\$124,881	(\$952)
Total Expenditures	\$3,741,584	\$3,802,983	\$4,186,377	\$4,505,289	\$318,912

Full Time Equivalent

Administrators	1.000	2.000	1.000
Teachers	31.320	30.560	(0.760)
Classified	22.925	23.830	0.905
Total FTE's	55.245	56.390	1.145

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$138,260	\$138,035	\$141,490	\$146,060	\$4,570
Certified Salaries	\$1,725,625	\$1,740,388	\$1,714,209	\$1,733,479	\$19,270
Classified Salaries	\$415,197	\$431,363	\$449,270	\$468,540	\$19,270
Other Salaries	\$141,945	\$147,634	\$134,265	\$133,123	(\$1,142)
Employee Benefits	\$861,387	\$848,907	\$857,248	\$871,269	\$14,021
Supplies & Materials	\$110,778	\$120,567	\$82,678	\$117,981	\$35,303
Equipment	\$658	\$0	\$26,000	\$15,000	(\$11,000)
All Others	\$90,277	\$23,857	\$65,624	\$90,725	\$25,101
Total Expenditures	\$3,484,127	\$3,450,751	\$3,470,784	\$3,576,177	\$105,393

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	22.32	23.48	1.16
Classified	14.34	14.84	0.50
Total FTE's	37.66	39.32	1.66

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

**MONTROSE ELEMENTARY SCHOOL OF INNOVATION
TONY STEFFES
GRADE K-5**

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$138,260	\$138,035	\$141,490	\$242,090	\$100,600
Certified Salaries	\$1,757,326	\$1,778,299	\$1,862,002	\$2,011,668	\$149,666
Classified Salaries	\$501,943	\$487,206	\$565,830	\$638,090	\$72,260
Other Salaries	\$159,792	\$127,433	\$139,032	\$104,564	(\$34,468)
Employee Benefits	\$986,033	\$992,354	\$1,025,462	\$1,165,579	\$140,117
Supplies & Materials	\$224,372	\$165,554	\$354,714	\$82,255	(\$272,459)
Equipment	\$41,991	\$24,384	\$141,500	\$0	(\$141,500)
All Others/MEEC	\$51,353	\$174,516	\$202,426	\$97,619	(\$104,807)
Total Expenditures	\$3,861,070	\$3,887,781	\$4,432,456	\$4,341,865	(\$90,591)

Full Time Equivalent

Administrators	1.00	2.00	1.00
Teachers	26.89	29.05	2.16
Classified	19.79	19.47	(0.32)
Total FTE's	47.68	50.52	2.84

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

**TATANKA ELEMENTARY STEM SCHOOL
ANDRÉE IDEN
GRADE K-5**

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$140,280	\$141,594	\$168,240	\$238,480	\$70,240
Certified Salaries	\$2,243,228	\$2,177,762	\$2,200,331	\$2,277,564	\$77,233
Classified Salaries	\$535,490	\$530,905	\$596,930	\$629,970	\$33,040
Other Salaries	\$130,277	\$151,814	\$148,140	\$150,875	\$2,735
Employee Benefits	\$1,151,973	\$1,273,291	\$1,189,640	\$1,243,887	\$54,247
Supplies & Materials	\$98,280	\$107,928	\$125,760	\$112,962	(\$12,798)
Equipment	\$12,531	\$10,220	\$12,061	\$3,000	(\$9,061)
All Others & Targ Serv	\$82,064	\$142,032	\$149,780	\$143,220	(\$6,560)
Total Expenditures	\$4,394,123	\$4,535,546	\$4,590,882	\$4,799,958	\$209,076

Full Time Equivalent

Administrators	1.00	2.00	1.00
Teachers	33.00	33.00	0.00
Classified	19.50	18.91	(0.59)
Total FTE's	53.50	53.91	0.41

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$69,130	\$69,018	\$70,750	\$73,030	\$2,280
Certified Salaries	\$1,042,138	\$1,085,915	\$1,180,984	\$1,253,144	\$72,160
Classified Salaries	\$237,797	\$229,831	\$237,112	\$247,987	\$10,875
Other Salaries	\$22,794	\$49,596	\$28,692	\$28,461	(\$231)
Employee Benefits	\$551,562	\$569,174	\$596,019	\$634,239	\$38,220
Supplies & Materials	\$41,126	\$49,791	\$48,847	\$48,010	(\$837)
Equipment	\$25,119	\$166	\$10,675	\$1,675	(\$9,000)
All Others & Targ Serv	\$33,247	\$42,498	\$40,266	\$44,295	\$4,029
Total Expenditures	\$2,022,913	\$2,095,989	\$2,213,345	\$2,330,841	\$117,496

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	16.00	16.50	0.50
Classified	10.56	11.09	0.53
Total FTE's	27.06	28.09	1.03

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

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

Expenditures	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Budget 2023-2024	Increase (Decrease)
Executive Salaries	\$136,222	\$136,035	\$139,440	\$143,480	\$4,040
Certified Salaries	\$2,059,359	\$1,893,253	\$2,075,137	\$2,182,968	\$107,831
Classified Salaries	\$648,788	\$648,270	\$738,620	\$796,440	\$57,820
Other Salaries	\$197,218	\$219,898	\$230,772	\$242,353	\$11,581
Employee Benefits	\$1,108,673	\$988,912	\$1,126,261	\$1,159,945	\$33,684
Supplies & Materials	\$68,556	\$87,303	\$119,374	\$118,930	(\$444)
Equipment	\$0	\$9,748	\$9,242	\$0	(\$9,242)
All Others & Targ Serv	\$119,760	\$162,363	\$279,787	\$309,464	\$29,677
Total Expenditures	\$4,338,576	\$4,145,782	\$4,718,633	\$4,953,580	\$234,947

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	31.00	29.84	(1.16)
Classified	23.86	23.86	0.00
Total FTE's	55.86	54.70	(1.16)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$174,969	\$109,786	\$184,430	\$195,577
150	Legal	\$26,916	\$44,474	\$43,000	\$40,000
160	Personnel	\$304,633	\$292,020	\$313,888	\$299,874
251	Board of Education	\$39,749	\$50,165	\$70,976	\$57,653
252	Superintendent & Elections	\$362,692	\$376,764	\$401,188	\$379,136
256	Business Office	\$735,932	\$812,529	\$856,802	\$822,193
Sub-Total District Wide		\$1,644,891	\$1,685,738	\$1,870,284	\$1,794,433
Operation & Maintenance of Plant					
002-035	Salaries - Custodial	\$274,887	\$344,959	\$373,967	\$404,060
111	Telephone	\$34,403	\$30,805	\$31,158	\$31,158
113/143	Travel & Training	\$1,091	\$3,583	\$6,242	\$6,367
131	Snow Removal	\$50,216	\$55,800	\$63,000	\$68,000
110/204	Custodian Supplies	\$756,214	\$5,577	\$5,262	\$5,367
162	Instructional Equipment	\$99,338	\$0	\$0	\$0
211/212	Fuel	\$13,285	\$21,650	\$26,632	\$34,768
041-295	Benefits - Custodial	\$119,370	\$134,354	\$175,758	\$251,402
306	Miscellaneous Expenses	\$6,227	\$6,235	\$3,121	\$3,183
300-303	Care & Upkeep Buildings	\$2,306	\$28,671	\$89,789	\$91,585
257	Mail Room	\$10,921	\$12,110	\$40,023	\$37,699
277	Warehouse	\$2,585	\$13,804	\$25,000	\$25,000
281	Laundry	\$129	\$0	\$2,000	\$2,000
370	Rental & Leases	\$3,374	\$0	\$0	\$0
401-465	Supplies	\$63	\$200	\$0	\$0
620	A-V Repair	\$7,394	\$5,363	\$4,000	\$4,000
District Operations of Plant		\$303,220	\$293,316	\$306,856	\$359,119
Sub-Total Ops & Maint of Plant		\$1,685,023	\$956,427	\$1,152,808	\$1,323,708
Transportation					
000	Transportation Program	\$146,224	\$142,147	\$140,919	\$141,836
713	Open Enrollment Transportation	\$63,259	\$56,230	\$50,846	\$51,490
714/715	Integration District Transportation	\$33,860	\$50,194	\$55,922	\$45,422
720/721	Regular Transportation	\$2,249,923	\$2,157,023	\$2,131,735	\$2,172,646
720	Regular Transportation - Fuel	(\$39,719)	\$53,496	\$82,000	\$75,000
723	Special Ed Transportation	\$2,305,981	\$2,493,531	\$2,616,914	\$2,712,016
725	Between Schools Instructional	\$55,478	\$94,612	\$80,402	\$82,010
728	Special Transportation	\$356,443	\$158,548	\$165,000	\$168,300
733	Non-Authorized	\$9,357	\$42,883	\$48,336	\$48,336
151-174	ESSER & CARES	\$70,020	\$0	\$0	\$0
Sub-Total Transportation		\$5,250,826	\$5,248,664	\$5,372,074	\$5,497,056

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$15,381	\$208,709	\$28,000	\$21,409
402	Mild Moderate Handicapped	\$43,877	\$47,426	\$46,198	\$47,976
403	Moderate Severe Handicapped	\$61,723	\$64,608	\$69,372	\$71,971
404	Physically Impaired	\$552,711	\$589,546	\$609,226	\$632,358
405	Deaf	\$128,970	\$141,931	\$129,928	\$165,030
406	Visually Impaired	\$18,509	\$19,740	\$12,000	\$10,000
407	Learning Disabilities	\$25	\$0	\$48,931	\$50,648
408	EBD	\$186,534	\$227,565	\$155,947	\$129,684
410	Other Health Disabilities	\$1,709	\$8,142	\$57,969	\$60,128
411	Autism	\$178,505	\$247,529	\$351,621	\$458,098
412	Developmentally Delayed	\$738	\$363	\$4,211	\$0
416	Severely Multiply Impaired	\$46,844	\$87,728	\$142,665	\$113,593
419	Special Ed. Administration	\$200,968	\$203,843	\$206,586	\$207,738
420-422	Special Ed Support	\$506,853	\$538,726	\$717,259	\$568,812
425	General Special Ed	\$83,279	\$196,351	\$215,698	\$218,605
430	Special Ed - IDEA CSPD	\$17,040	\$6,865	\$14,427	\$4,260
500-401	ECSE Speech	\$278,973	\$277,062	\$291,609	\$302,052
500-411	ECSE Autism	\$0	\$0	\$0	\$0
500-412	ECSE Early Childhood	\$1,304,890	\$1,363,824	\$1,547,863	\$1,729,501
500-420	ECSE Psychological Services	\$399	\$0	\$0	\$0
085	PRIDE	\$394,390	\$736,711	\$645,146	\$536,298
998	Tuition - Other Districts	\$104,442	\$492,646	\$739,612	\$711,712
Sub-Total Special Education		\$4,126,760	\$5,459,315	\$6,034,268	\$6,039,873

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Instructional Support					
212	Substitutes - Secondary	\$336	\$1,901	\$1,132	\$1,134
211	Districtwide Sub Costs	\$225,404	\$233,870	\$248,445	\$249,142
211	Lane Changes	\$0	\$0	\$157,000	\$334,290
211-101	Professional Fees - VANCO/SchoolPay	\$11,635	\$10,420	\$12,000	\$10,000
211-171	Textbooks - Curriculum Development	\$0	\$0	\$98,000	\$98,000
211-391	Payments to NWSISD	\$46,659	\$45,950	\$33,745	\$22,548
600/601	Extended School Year	\$126,724	\$351,342	\$436,380	\$334,435
224	Staff Development	\$177,965	\$233,260	\$228,970	\$230,923
225	Instructional Improvement	\$193,242	\$188,974	\$178,082	\$182,570
228	Instructional Administration	\$250,954	\$259,424	\$266,888	\$265,009
259	Data Processing	\$138,250	\$132,833	\$137,954	\$137,468
284	Print Shop	\$89,539	\$66,030	\$133,363	\$195,134
315	Integration	\$293,874	\$270,121	\$447,993	\$427,698
318	Incentive	\$436	\$0	\$13,123	\$12,214
640	Autism Grant	\$716,274	\$636,820	\$670,057	\$713,713
680	Technology	\$1,452,562	\$1,575,069	\$1,390,751	\$896,997
570	Gifted Education	\$60,497	\$63,885	\$65,325	\$64,801
730	Psychologist - Salary & Benefits	\$10,382	\$16,115	\$101,892	\$90,464
132	Tuition - Vocational Center	\$478,128	\$462,656	\$442,268	\$452,744
211-144	Tuition - Vocational-Alternate	\$167,976	\$51,618	\$63,051	\$65,450
213-144	Tuition - WTC Targeted Services	\$1,383	\$8,303	\$14,683	\$15,000
401	Title I	\$8,143	\$10,469	\$51	\$52
414	Title II	\$95,896	\$100,560	\$91,200	\$36,500
417	Title III	\$79	\$2,023	\$21,475	\$0
Sub-Total Instructional Support		\$4,546,338	\$4,721,643	\$5,253,828	\$4,836,286

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$220,817	\$219,597	\$225,933	\$232,414
210	Secondary - Other	\$546,723	\$635,338	\$724,509	\$646,057
030	Instructional Administration	\$1,634	\$0	\$0	\$0
211/212	All Instructional Programs & Subs	\$815,015	\$844,113	\$979,336	\$985,753
044	Workers Compensation	\$57,647	\$51,391	\$60,218	\$64,092
126	Reading	\$121,479	\$147,884	\$130,913	\$135,480
202	Guidance Services	\$509,374	\$515,735	\$542,848	\$521,426
219	LEP	\$53,777	\$82,565	\$90,130	\$96,934
221	Homebound	\$0	\$459	\$10,343	\$4,964
224	Staff Development	\$192,332	\$176,424	\$173,823	\$179,823
226	Library	\$84,789	\$72,952	\$77,900	\$79,084
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$21,278	\$53,627	\$3,240	\$3,240
242	Wright Choice	\$267,164	\$190,281	\$182,714	\$173,495
275	Operation of Plant	\$965,087	\$1,256,810	\$1,227,840	\$1,553,404
300	Language Arts	\$1,079,728	\$968,623	\$1,070,196	\$1,184,683
315	Integration	\$103,077	\$76,846	\$42,730	\$70,178
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$87,736	\$94,645	\$102,094	\$105,150
352	German	\$114,655	\$49,057	\$72,678	\$74,028
353	Spanish	\$311,090	\$304,100	\$319,376	\$330,310
380	Special Needs	\$83,181	\$133,820	\$112,248	\$116,569
400	Mathematics	\$902,998	\$962,141	\$930,879	\$1,011,085
401	Speech Therapy	\$2,324	\$95,444	\$100,829	\$101,819
402	Mild Moderate Handicapped	\$264,461	\$201,605	\$210,798	\$217,127
403	Moderate Severe Handicapped	\$67,887	\$70,155	\$74,032	\$76,567
404	Physically Impaired	\$64,041	\$64,084	\$67,831	\$70,097
407	Learning Disabilities	\$302,982	\$362,475	\$344,680	\$449,657
408	EBD	\$330,232	\$274,883	\$314,031	\$345,569
410	Other Health Disabilities	\$243,831	\$269,140	\$275,628	\$286,302
411	Autism	\$386,132	\$343,607	\$349,895	\$360,634
416	Severely Multiply Impaired	\$157,329	\$128,272	\$142,905	\$147,114
420-425	Special Ed Support & ARRA	\$199,381	\$205,873	\$204,161	\$230,724
448	AVID	\$625	\$1,268	\$942	\$2,000
449	Magnet Art School	\$1,573	\$3,460	\$6,283	\$287
452	Art	\$298,275	\$253,272	\$246,308	\$250,674
453	Art Resale	\$0	\$1,812	\$2,000	\$2,000
454	Vocal Music	\$78,478	\$82,551	\$87,467	\$101,839

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Buffalo High School (Continued)					
455	Instrumental Music	\$282,096	\$288,683	\$302,669	\$315,508
457	Band Resale	\$0	\$0	\$1,000	\$1,000
459	Orchestra	\$1,793	\$2,628	\$2,798	\$2,798
460	Dance	\$0	\$0	\$458	\$458
503/505	Phy Ed & Health	\$605,805	\$557,451	\$563,888	\$585,394
550	Social Studies	\$1,110,438	\$1,137,094	\$1,207,517	\$1,250,765
600	Natural Science	\$918,676	\$862,060	\$992,441	\$1,023,481
601	College in School	\$297,578	\$286,149	\$305,865	\$295,878
605	General Instructional	\$0	\$0	\$0	\$0
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$214,600	\$171,032	\$172,617	\$69,925
652	Business Education	\$392,010	\$431,151	\$348,586	\$361,992
630/680	Technology	\$102,924	\$107,292	\$102,325	\$80,641
700	Industrial Arts	\$346,005	\$355,184	\$361,568	\$374,066
712	Agriculture	\$134,699	\$154,188	\$192,091	\$184,839
716	Home Economics	\$74,318	\$105,386	\$152,247	\$165,801
717	Industrial Arts Resale	\$10,221	\$28,349	\$13,000	\$13,000
720	Health Services	\$100,225	\$103,040	\$110,873	\$114,511
730	Psychologists	\$115,534	\$113,151	\$117,305	\$121,485
740	Social Workers	\$125,363	\$123,605	\$146,949	\$152,130
718/790	Safe Schools Officer	\$47,270	\$45,881	\$53,731	\$51,415
800	Athletics & Activities	\$1,096,654	\$1,270,111	\$1,287,706	\$1,229,665
045	Phoenix Learning Center	\$430,230	\$420,430	\$398,232	\$359,861
	Sub-Total High School	\$15,343,571	\$15,757,174	\$16,341,604	\$16,965,192

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$207,948	\$208,076	\$213,799	\$219,960
210	Secondary - Other	\$235,443	\$250,196	\$279,027	\$194,456
211/212	All Instructional Programs & Subs	\$639,482	\$863,576	\$678,149	\$766,154
044	Workers Compensation	\$46,947	\$42,134	\$49,040	\$52,195
006	Sixth Grade	\$1,337,640	\$1,232,873	\$1,232,102	\$1,278,735
008	WEB	\$2,035	\$9,039	\$2,000	\$10,730
126	Reading	\$17,129	\$13,813	\$21,167	\$21,912
202	Guidance Services	\$339,391	\$355,731	\$363,873	\$365,574
219	LEP	\$54,302	\$56,236	\$22,700	\$25,411
221	Homebound	\$5,789	\$0	\$0	\$0
224	Staff Development	\$145,841	\$137,605	\$123,649	\$123,649
226	Library	\$82,297	\$4,675	\$2,500	\$2,500
229	Curriculum Development	\$6,894	\$34,658	\$2,235	\$2,235
275	Operation of Plant	\$768,550	\$924,206	\$877,866	\$1,161,810
300	Language Arts	\$591,223	\$587,515	\$512,419	\$530,796
315	Integration	\$46,079	\$56,654	\$38,586	\$37,518
350	Foreign Language	\$22,518	\$23,079	\$23,958	\$24,808
400	Mathematics	\$749,903	\$817,129	\$734,659	\$729,868
401	Speech Therapy	\$45,927	\$45,275	\$49,659	\$103,102
402	Mild Moderate Handicapped	\$84,873	\$83,316	\$94,721	\$97,448
403	Moderate Severe Handicapped	\$89,980	\$97,205	\$102,365	\$100,178
404	Physically Impaired	\$34,990	\$36,322	\$39,934	\$41,307
407	Learning Disabilities	\$581,791	\$665,707	\$600,794	\$716,044
408	EBD	\$289,899	\$313,538	\$346,219	\$360,418
410	Other Health Disabilities	\$166,036	\$184,723	\$169,716	\$177,303
411	Autism	\$307,856	\$362,181	\$400,743	\$402,397
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$96,462	\$100,469	\$89,438	\$95,752
452	Art	\$184,991	\$187,229	\$90,427	\$93,290
454	Vocal Music	\$192,171	\$201,652	\$40,456	\$107,270
455	Instructional Music	\$319,599	\$311,469	\$321,240	\$304,261
456	General Music	\$0	\$0	\$0	\$0
459	Orchestra	\$0	\$0	\$4,400	\$4,400
503/505	Phy Ed & Health	\$598,748	\$589,785	\$642,690	\$665,350
550	Social Studies	\$548,454	\$567,401	\$567,507	\$598,567
570	Gifted Education/Quest Program	\$153,744	\$97,301	\$61,449	\$63,651
600	Natural Science	\$606,966	\$761,754	\$812,374	\$840,270
605	General Instructional	\$0	\$0	\$0	\$0
640	Professional Development	\$152,053	\$128,552	\$128,311	\$128,323

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
680	Technology	\$91,955	\$89,336	\$112,214	\$95,955
700	Industrial Arts	\$198,902	\$205,297	\$104,327	\$108,002
716	Home Economics	\$151,386	\$138,691	\$104,508	\$107,953
717	Industrial Arts Resale	\$0	\$1,592	\$6,000	\$6,000
720	Health Services	\$111,954	\$87,948	\$76,443	\$83,394
730	Psychologists	\$114,539	\$115,461	\$119,546	\$123,766
740	Social Workers	\$152,001	\$168,268	\$136,267	\$185,287
718/790	Safe Schools Officer	\$31,514	\$36,919	\$35,821	\$34,277
800	Athletics & Activities	\$121,044	\$171,987	\$223,086	\$216,817
	Targeted Services	\$417	\$0	\$0	\$0
	Sub-Total Middle School	\$10,727,663	\$11,366,573	\$10,658,384	\$11,409,093

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$178,614	\$192,329	\$201,433	\$338,995
260/009	All Instructional Programs & Subs	\$220,383	\$245,093	\$231,730	\$281,957
044	Workers Compensation	\$17,071	\$15,321	\$17,833	\$18,980
100-200	Salaries/Benefits K-5	\$1,375,309	\$1,502,841	\$1,650,680	\$1,779,689
007	Kindergarten Supplies	\$575	\$518	\$540	\$300
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$1,042	\$1,100	\$1,100
201	Grade Level Supplies	\$992	\$1,644	\$2,160	\$2,100
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,451	\$1,096	\$1,280	\$1,200
210	Social Studies Supplies	\$882	\$600	\$860	\$660
211	Natural Science Supplies	\$400	\$554	\$250	\$1,100
216	Title I & Title I ARRA	\$112,295	\$111,365	\$108,823	\$119,872
217	Basic Skills	\$102,943	\$43,189	\$94,319	\$0
219	LEP	\$32,248	\$33,733	\$35,638	\$36,902
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$40,123	\$36,503	\$41,196	\$41,255
226	Library	\$978	\$1,312	\$1,348	\$1,350
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
240	Safety Patrol	\$0	\$0	\$2,997	\$3,503
275	Operation of Plant	\$295,563	\$343,600	\$376,286	\$357,046
401	Speech Therapy	\$49,549	\$50,807	\$52,022	\$53,783
402	Mild Moderate Handicapped	\$29,426	\$9,239	\$10,464	\$11,718
407	Learning Disabilities	\$157,900	\$149,924	\$157,160	\$162,470
408	EBD	\$244,191	\$236,599	\$267,456	\$272,973
410	Other Health Disabilities	\$47,887	\$31,309	\$30,617	\$32,523
411	Autism	\$282,548	\$217,676	\$244,402	\$272,986
412	Early Childhood	\$0	\$5,604	\$10,630	\$11,356
420-422	Special Ed Support	\$75,474	\$65,322	\$95,026	\$99,685
456	General Music	\$80,405	\$83,310	\$85,352	\$85,778
503/505	Phy Ed & Health	\$77,453	\$72,682	\$77,040	\$69,947
570	Gifted Education	\$198,412	\$208,102	\$218,578	\$227,713
630/680	Technology	\$2,956	\$9,924	\$9,500	\$20,000
720	Health Services	\$56,425	\$44,338	\$45,302	\$46,641
730	Psychologists	\$30,101	\$41,684	\$53,980	\$45,052
740	Social Workers	\$29,030	\$45,723	\$60,375	\$106,655
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Parkside	\$3,741,584	\$3,802,983	\$4,186,377	\$4,505,289

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$195,762	\$193,862	\$200,141	\$206,227
260/009	All Instructional Programs & Subs	\$237,285	\$242,620	\$222,224	\$310,528
044	Workers Compensation	\$17,071	\$15,321	\$17,833	\$18,980
100-200	Salaries/Benefits K-5	\$1,815,863	\$1,796,972	\$1,797,062	\$1,839,111
113	Travel	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$0	\$0	\$0
211	Natural Science Supplies	\$1,272	\$1,351	\$1,300	\$1,300
217	Basic Skills	\$89,915	\$83,575	\$103,922	\$0
219	LEP	\$18,891	\$19,336	\$32,922	\$233
224	Staff Development	\$54,359	\$52,927	\$52,683	\$49,683
226	Library	\$91,266	\$74,855	\$2,900	\$1,500
227	Audio Visual Supplies	\$775	\$160	\$700	\$800
229	Curriculum Development	\$342	\$526	\$705	\$705
275	Operation of Plant	\$292,015	\$290,574	\$310,886	\$416,235
401	Speech Therapy	\$65,395	\$53,430	\$74,071	\$76,512
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$25,930	\$28,397	\$29,969	\$30,708
407	Learning Disabilities	\$191,585	\$197,998	\$203,570	\$210,623
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$38,394	\$39,500	\$40,477	\$42,012
420-422	Special Ed Support	\$7,245	\$18,491	\$24,267	\$24,516
456	General Music	\$115,972	\$122,438	\$128,097	\$132,667
503/505	Phy Ed & Health	\$102,550	\$104,856	\$76,407	\$79,304
630/680	Technology	\$808	\$1,715	\$9,000	\$25,000
640	Prof Dev Purchased Services/Supplies	\$1,525	\$1,200	\$0	\$0
720	Health Services	\$51,260	\$53,685	\$55,378	\$43,584
730	Psychologists	\$44,006	\$27,821	\$51,796	\$30,185
740	Social Workers	\$24,641	\$29,141	\$34,474	\$35,764
Sub-Total Hanover		\$3,484,127	\$3,450,751	\$3,470,784	\$3,576,177

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$194,299	\$140,499	\$171,323	\$343,086
260/009	All Instructional Programs & Subs	\$211,335	\$202,671	\$216,442	\$288,388
044	Workers Compensation	\$19,205	\$17,237	\$20,062	\$21,353
100-200	Salaries/Benefits K-5	\$1,463,737	\$1,546,123	\$1,479,481	\$1,522,740
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,196	\$45	\$1,000	\$1,000
210	Social Studies Supplies	\$0	\$13	\$855	\$855
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$135,606	\$97,824	\$89,831	\$101,466
217	Basic Skills	\$82,767	\$33,449	\$107,780	\$0
219	LEP	\$32,247	\$33,732	\$88,060	\$110,185
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$43,365	\$37,215	\$29,515	\$29,615
226/227	Library /Audio Visual Supplies	\$88,755	\$106,465	\$103,912	\$107,610
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$231,980	\$305,329	\$349,239	\$345,320
401	Speech Therapy	\$75,911	\$61,901	\$88,220	\$89,917
402	Mild Moderate Handicapped	\$184,245	\$234,559	\$245,479	\$333,103
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$237,598	\$239,845	\$267,622	\$371,163
408	EBD	\$25,519	\$26,919	\$30,990	\$32,066
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$130,923	\$139,138	\$141,078	\$145,890
412	Developmentally Delayed	\$77,030	\$76,873	\$81,554	\$84,214
420-422	Special Ed Support	\$16,018	\$15,269	\$27,237	\$28,006
455/456	Instrumental/General Music	\$52,791	\$64,771	\$56,530	\$76,979
503/505	Phy Ed & Health	\$75,350	\$78,858	\$82,841	\$85,835
680	Technology	\$0	\$0	\$9,000	\$0
699	Integration Grant	\$347,865	\$281,930	\$528,448	\$0
720	Health Services	\$52,062	\$52,127	\$53,637	\$55,756
730	Psychologists	\$53,603	\$64,672	\$59,534	\$61,635
740	Social Workers	\$10,569	\$10,974	\$83,159	\$86,047
090	Montrose Early Childhood Center	\$17,094	\$19,343	\$19,627	\$19,636
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Montrose	\$3,861,070	\$3,887,781	\$4,432,456	\$4,341,865

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$197,380	\$203,520	\$227,224	\$336,432
260/009	All Instructional Programs & Subs	\$242,181	\$260,593	\$210,187	\$279,264
044	Workers Compensation	\$21,340	\$19,152	\$22,291	\$23,725
100-200	Salaries/Benefits K-5	\$2,128,229	\$2,026,927	\$1,989,954	\$2,050,941
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$1,551	\$12,580	\$2,645	\$27,751
203	Art Supplies	\$627	\$1,523	\$750	\$1,500
211	Natural Science Supplies	\$1,684	\$1,249	\$4,000	\$2,000
216	Title I & Title I ARRA	\$97,612	\$102,176	\$96,839	\$105,734
217	Basic Skills	\$150,999	\$288,586	\$107,943	\$0
219	LEP	\$12,617	\$12,891	\$30,155	\$73,715
224	Staff Development	\$61,232	\$54,327	\$60,065	\$49,165
226	Library	\$24,187	\$5,426	\$18,000	\$16,000
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$291,505	\$304,330	\$333,835	\$402,402
315	Integration	\$129,192	\$126,914	\$22,556	\$32,046
401	Speech Therapy	\$95,737	\$97,936	\$110,967	\$84,325
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$115,107	\$124,214	\$76,941	\$81,516
408	EBD	\$166,846	\$247,225	\$458,171	\$504,449
411	Autism	\$64,023	\$55,031	\$39,468	\$40,268
412	Developmentally Delayed	\$16,503	\$16,934	\$17,796	\$13,120
420-422	Special Ed Support	\$196,640	\$219,634	\$219,548	\$187,658
425	General Special Education	\$98	\$0	\$0	\$0
452	Art	\$93,235	\$0	\$124,995	\$129,480
456	General Music	\$517	\$62,614	\$64,840	\$68,079
503/505	Phy Ed & Health	\$68,606	\$72,866	\$80,444	\$84,005
605	Instructional Support	\$0	\$0	\$0	\$0
640	Professional Development Supplies	\$841	\$0	\$0	\$0
680	Technology	\$7,530	\$0	\$9,161	\$0
720	Health Services	\$60,144	\$61,637	\$63,056	\$65,817
730	Psychologists	\$41,803	\$59,040	\$102,715	\$40,498
740	Social Workers	\$106,157	\$98,221	\$96,336	\$100,068
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Tatanka	\$4,394,123	\$4,535,546	\$4,590,882	\$4,799,958

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$98,647	\$97,818	\$101,097	\$105,617
260/009	All Instructional Programs & Subs	\$130,678	\$120,851	\$115,242	\$181,616
044	Workers Compensation	\$12,804	\$11,491	\$13,375	\$14,235
100-200	Salaries/Benefits K-5	\$1,081,547	\$1,122,548	\$1,158,456	\$1,199,441
009	General Supplies	\$8,297	\$784	\$3,550	\$3,550
160	General Office Supplies	\$0	\$0	\$0	\$0
205	Mathematics Other Instr Media	\$0	\$0	\$0	\$0
208	Reading Supplies	\$246	\$1,807	\$1,000	\$1,000
217	Basic Skills	\$89,825	\$79,019	\$71,290	\$0
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$22,122	\$22,503	\$23,005	\$23,005
226	Library	\$8,479	\$21,401	\$17,981	\$17,981
229	Curriculum Development	\$7,532	\$938	\$435	\$435
236	Science	\$0	\$0	\$0	\$0
240	Safety Patrol	\$10	\$1,097	\$600	\$600
275	Operation of Plant	\$101,074	\$97,772	\$101,592	\$118,999
401	Speech Therapy	\$24,454	\$34,344	\$36,588	\$37,850
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$83,370	\$92,948	\$144,170	\$195,248
408	EBD	\$22,937	\$26,039	\$21,286	\$21,405
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$53,282	\$77,938	\$79,030	\$83,449
456	General Music	\$109,209	\$114,159	\$116,569	\$120,820
503/505	Phy Ed & Health	\$69,404	\$71,875	\$74,965	\$77,680
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$0	\$0	\$0	\$0
630/680	Technology	\$160	\$0	\$9,000	\$0
720	Health Services	\$41,919	\$41,194	\$40,868	\$41,630
730	Psychologists	\$20,551	\$22,499	\$23,868	\$24,707
740	Social Workers	\$36,366	\$36,964	\$59,378	\$61,573
	Targeted Services	\$0	\$0	\$0	\$0
	Sub-Total Discovery	\$2,022,913	\$2,095,989	\$2,213,345	\$2,330,841

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$192,196	\$190,161	\$195,695	\$202,019
260/009	All Instructional Programs & Subs	\$266,947	\$265,781	\$260,836	\$365,848
044	Workers Compensation	\$21,340	\$19,152	\$22,291	\$23,725
100-200	Salaries/Benefits K-5	\$2,088,615	\$2,028,738	\$2,220,657	\$2,363,075
113	Travel	\$0	\$0	\$0	\$0
160	General Office Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$0	\$0	\$0	\$0
210	Social Studies Supplies	\$0	\$0	\$825	\$0
211	Natural Science Supplies	\$431	\$549	\$800	\$700
216	Title I & Title I ARRA	\$0	\$0	\$14,999	\$14,999
217	Basic Skills	\$104,427	\$46,921	\$107,134	\$0
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$0	\$1,674	\$2,030	\$2,100
224	Staff Development	\$53,210	\$53,541	\$61,869	\$58,429
226	Library	\$2,603	\$1,730	\$1,500	\$1,600
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$336,448	\$417,135	\$420,411	\$459,965
401	Speech Therapy	\$111,608	\$20,347	\$134,104	\$141,079
402	Mild Moderate Handicapped	\$68,231	\$65,228	\$69,827	\$73,285
403	Moderate Severe Handicapped	\$157,147	\$174,687	\$174,367	\$180,385
407	Learning Disabilities	\$55,657	\$41,796	\$52,359	\$107,082
408	EBD	\$315,624	\$323,259	\$375,255	\$387,576
410	Other Health Disabilities	\$0	\$0	\$21,600	\$22,032
411	Autism	\$65,051	\$65,219	\$70,659	\$74,820
416	Severely Multiply Impaired	\$8,601	\$7,515	\$8,105	\$9,600
420-425	Special Ed Support	\$91,352	\$117,863	\$134,394	\$126,552
456	General Music	\$110,113	\$112,540	\$35,879	\$63,404
503/505	Phy Ed & Health	\$130,537	\$91,013	\$97,512	\$16,427
630/680	Technology	\$4,787	\$9,748	\$9,242	\$0
640	Professional Development Supplies	\$689	\$0	\$0	\$0
720	Health Service	\$55,004	\$41,398	\$43,815	\$49,648
730	Psychologists	\$43,896	\$5,009	\$114,100	\$138,023
740	Social Workers	\$54,062	\$44,778	\$68,368	\$71,207
Sub-Total Northwinds		\$4,338,576	\$4,145,782	\$4,718,633	\$4,953,580

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

GENERAL FUND 01

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$66,584	\$44,400	\$66,800	\$31,700
349	PCB/Fuel/Other Hazards	\$2,417	\$2,751	\$23,000	\$23,000
352	Environmental Management	\$53,467	\$64,208	\$63,200	\$63,200
358	Asbestos	\$73,735	\$57,520	\$76,200	\$1,200
363	Fire/Life Code Compliance	\$101,777	\$50,158	\$187,050	\$60,050
	Sub-Total Health & Safety	\$297,980	\$219,037	\$416,250	\$179,150
Long Term Facilities Maintenance - 05					
305	Professional Fees	\$478,026	\$309,733	\$75,750	\$75,750
350	Repairs & Maintenance	\$59,238	\$553,493	\$162,100	\$432,500
391	Payments to Other Districts R & M	\$74,836	\$84,577	\$84,580	\$59,280
510	Land & Improvements	\$195,239	\$454,791	\$307,325	\$164,525
520	Building & Improvements	\$863,773	\$711,495	\$1,150,510	\$1,293,280
530	Equipment	\$0	\$0	\$0	\$0
	Sub-Total LTFM	\$1,671,112	\$2,114,089	\$1,780,265	\$2,025,335
Facilities - 05					
850	District Wide Facilities	\$439,491	\$508,891	\$568,915	\$638,022
108	Administrative Technology Services	\$186,651	\$186,220	\$186,061	\$203,050
110	Data Processing	\$62,558	\$70,616	\$66,101	\$74,753
370	Rentals & Operating Leases	\$49,111	\$71,426	\$82,702	\$87,460
810	Operations & Maintenance	\$75,084	\$25,728	\$3,450	\$22,450
267	Buffalo High School	\$42,664	\$37,061	\$0	\$5,000
045	Phoenix Learning Center	\$2,430	\$0	\$0	\$0
090	Montrose Early Education Center	\$0	\$4,350	\$0	\$0
368	Buffalo Community Middle School	\$500,090	\$33,798	\$11,100	\$6,650
501	Parkside Elementary	\$66,024	\$263,290	\$43,300	\$900
502	Hanover Elementary	\$39,920	\$27	\$300	\$4,100
503	Montrose Elementary	\$33,714	\$271	\$385,300	\$5,300
504	Tatanka Elementary	\$1,815	\$22,742	\$1,400	\$900
506	Discovery Elementary	\$2,935	\$16,856	\$300	\$178,900
507	Northwinds Elementary	\$68,694	\$1,009	\$1,000	\$86,500
	Sub-Total Facilities	\$1,571,181	\$1,242,285	\$1,349,929	\$1,313,985
Other					
042	Severance Pay	\$100,586	\$115,595	\$152,022	\$53,772
044	DW Workers Compensation	\$24,616	\$14,408	\$25,715	\$27,370
161	ESSER	\$0	\$58,751	\$0	\$0
280	Reemployment	\$0	\$180,641	\$80,000	\$80,000
220;291	Retirees Insurance	\$636,996	\$410,731	\$468,225	\$248,124
260-318	Data Processing & Textbooks	\$30,613	\$29,452	\$108,520	\$108,520
605-113	Itinerate Staffing Travel	\$15,394	\$3,104	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$60,320	\$37,954	\$146,294	\$125,702
630	Technology	\$497,664	\$1,225	\$0	\$0
340	Property & Liability Insurance	\$464,917	\$92,563	\$302,255	\$356,863
720	Health Services	\$23,555	\$64,103	\$199,671	\$98,164
718-342	School Resource Officer	\$18,900	\$25,390	\$27,890	\$27,890
	Student Activities - 09	\$225,226	\$515,536	\$447,734	\$456,690
	Student Activities - 51	\$6,115	\$28,348	\$19,925	\$20,323
	Sub-Total Other	\$2,104,902	\$1,577,801	\$1,988,251	\$1,613,418
	Total General Fund Expenditures	\$70,812,640	\$72,267,578	\$75,830,422	\$77,505,239

Special Revenue Funds

02 Food Service Fund

The Food Service Fund is used to record the 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.

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.

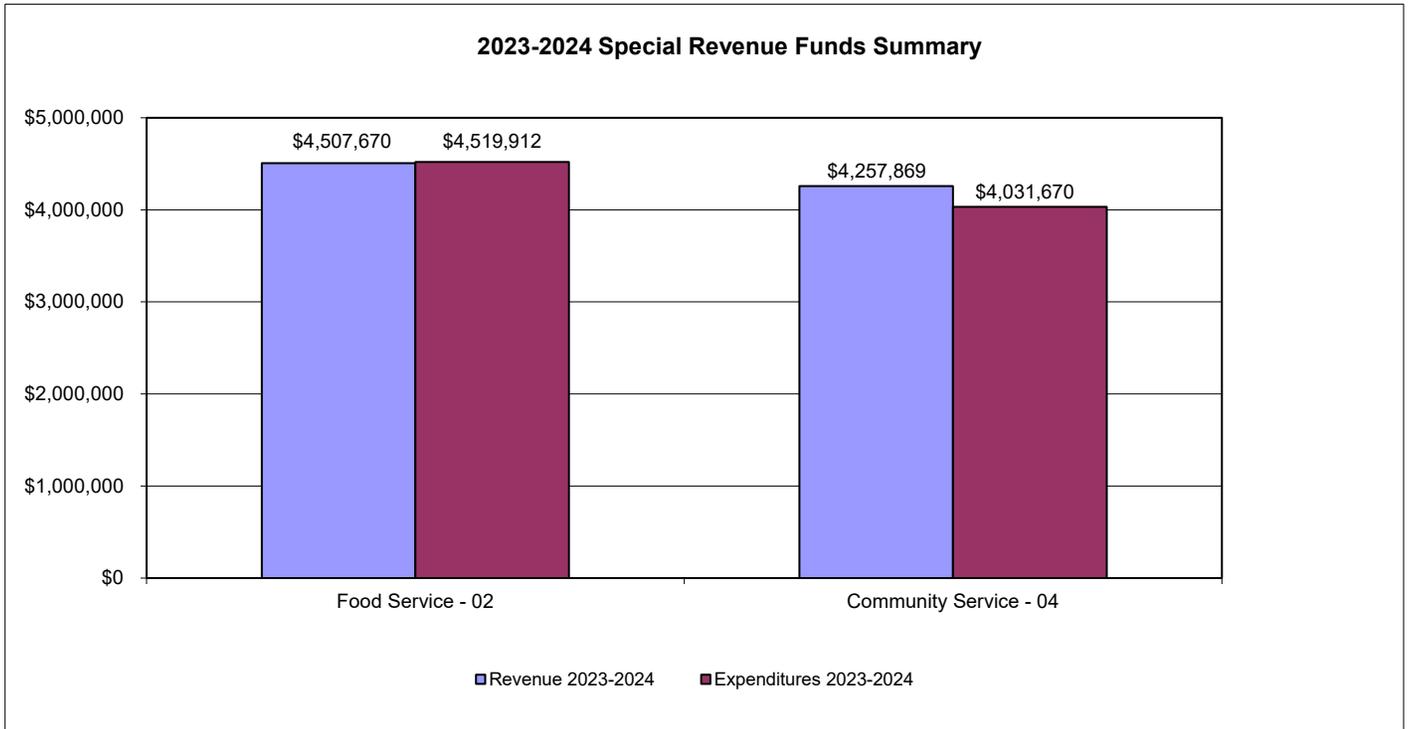
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

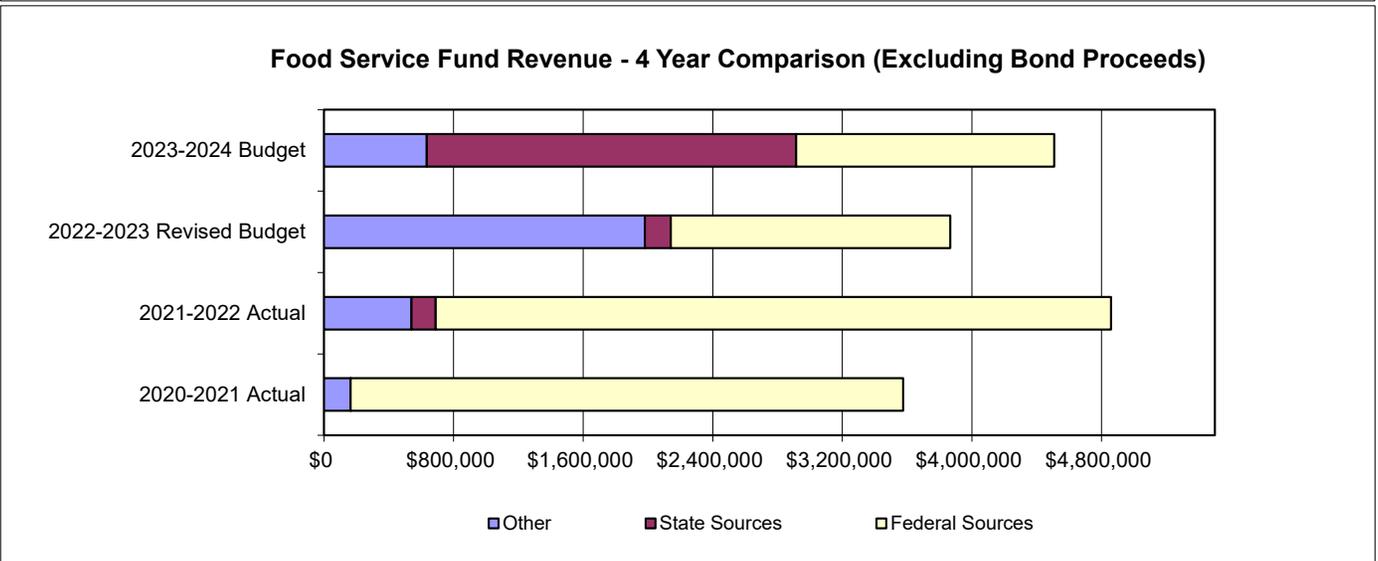
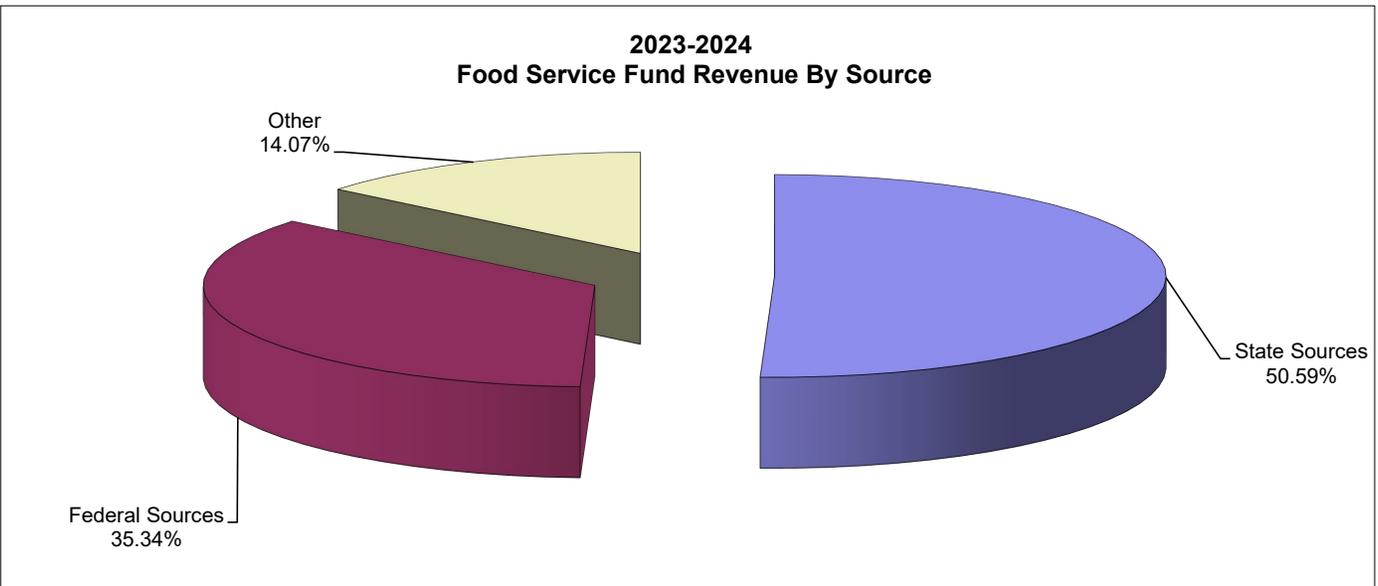
	Fund Balance 6/30/22	Revenue 2022-2023	Expenditures 2022-2023	Fund Balance 6/30/23	Revenue 2023-2024	Expenditures 2023-2024	Fund Balance 6/30/24
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Food Service - 02	\$2,697,528	\$3,867,018	\$3,930,079	\$2,634,467	\$4,507,670	\$4,519,912	\$2,622,225
Community Service - 04	\$118,343	\$3,900,127	\$3,665,694	\$352,776	\$4,257,869	\$4,031,670	\$578,975
Total	\$2,815,871	\$7,767,145	\$7,595,773	\$2,987,243	\$8,765,539	\$8,551,582	\$3,201,200



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

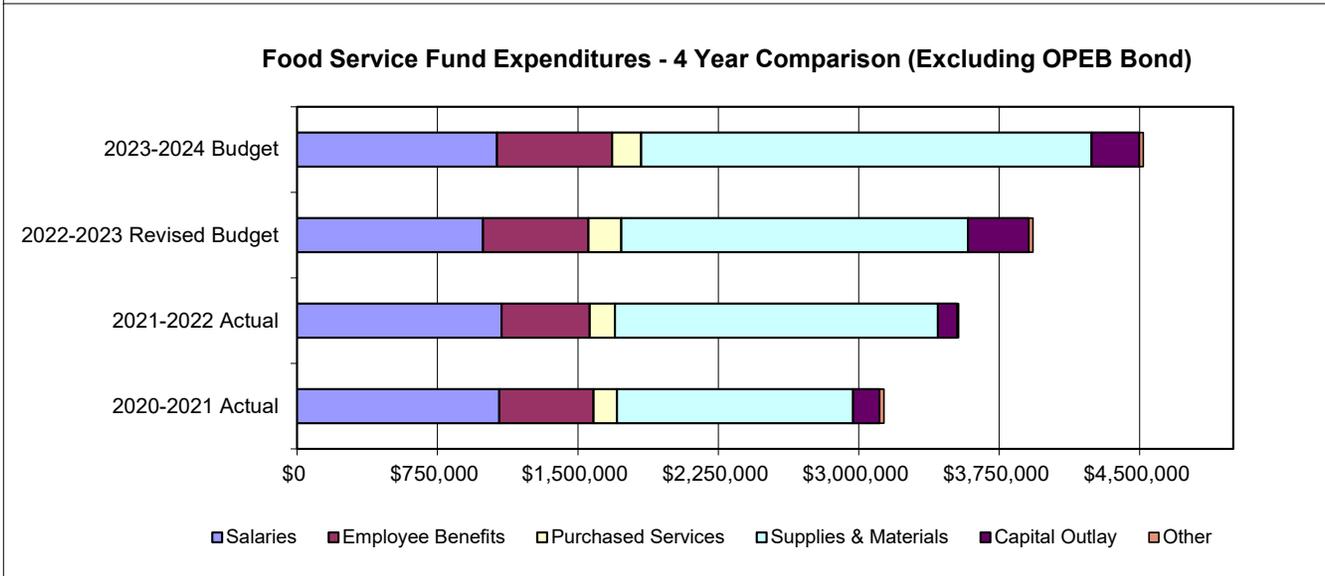
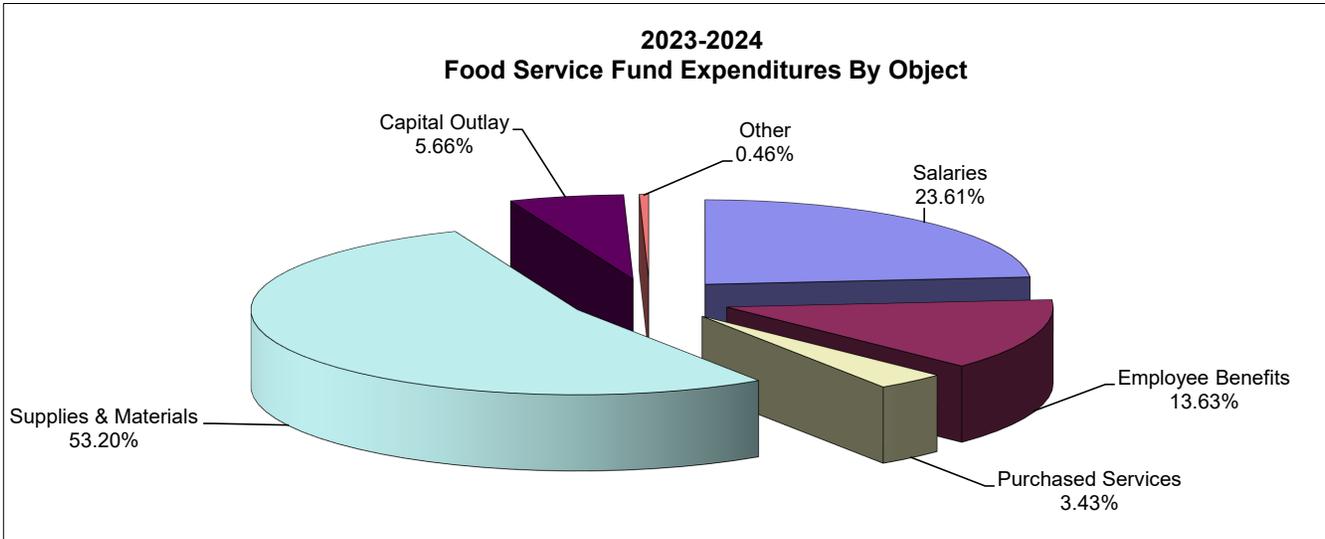
	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
State Sources	\$1,250	\$149,810	\$160,270	\$2,280,526	\$2,120,256	1322.93%
Federal Sources	\$3,410,989	\$4,168,768	\$1,726,068	\$1,592,918	(\$133,150)	-7.71%
Other	\$163,707	\$539,974	\$1,980,680	\$634,226	(\$1,346,454)	-67.98%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,575,946	\$4,858,552	\$3,867,018	\$4,507,670	\$640,652	16.57%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Salaries	\$1,079,928	\$1,091,929	\$992,886	\$1,067,337	\$74,451	7.50%
Employee Benefits	\$503,803	\$470,917	\$563,038	\$616,074	\$53,036	9.42%
Purchased Services	\$124,675	\$135,361	\$175,808	\$154,908	(\$20,900)	-11.89%
Supplies & Materials	\$1,261,277	\$1,725,132	\$1,851,047	\$2,404,593	\$553,546	29.90%
Capital Outlay	\$141,323	\$102,336	\$326,300	\$256,000	(\$70,300)	-21.54%
Other	\$22,986	\$7,727	\$21,000	\$21,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,133,992	\$3,533,402	\$3,930,079	\$4,519,912	\$589,833	15.01%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

FOOD SERVICE - FUND 02

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Food Service Revenue					
Lunch - 701					
96	Gifts & Bequests	\$686	\$500	\$0	\$0
130	Interest Income	\$941	(\$2,259)	\$91,438	\$82,611
141	Student Lunch Sales	(\$10,201)	\$12,419	\$1,110,200	\$0
144	Adult Lunch Sales	\$11,752	\$15,904	\$19,720	\$19,925
188	Refunds	\$6,382	\$4,943	\$550	\$550
190/196	Misc Income/Sale of Equipment	\$2,416	\$18,400	\$2,950	\$2,950
300	State Lunch Aid	\$0	\$91,840	\$90,350	\$1,844,126
405	Federal Lunch Aid	\$0	\$3,118,727	\$474,900	\$316,215
472	Federal Free & Reduced	\$0	\$0	\$657,500	\$657,500
473	Federal Commodity Rebate	\$1,696	\$0	\$0	\$0
474	Federal Commodities	\$0	\$234,264	\$227,993	\$304,833
	Sub-Total Lunch - 701	\$13,672	\$3,494,738	\$2,675,601	\$3,228,710
Breakfast - 705					
141	Student Breakfast Sales	\$0	\$0	\$214,480	\$0
142	Ala Carte Sales	\$0	\$27,927	\$34,600	\$34,600
144	Adult Breakfast Sales	\$223	\$413	\$492	\$540
312	State Breakfast Aid	\$0	\$0	\$69,920	\$436,400
476	Federal Breakfast Aid	\$0	\$801,049	\$225,375	\$247,185
	Sub-Total Breakfast - 705	\$223	\$829,389	\$544,867	\$718,725
Summer- 709-710 and CARES Act 153, 154, 174					
96	Gifts & Bequests	\$994	\$0	\$0	\$0
144	Adult Breakfast Sales	\$7	\$0	\$0	\$0
300, 370	Other Revenue - MDE	\$1,250	\$57,970	\$0	\$0
400	Federal Aids	\$121,530	\$850	\$0	\$0
406	Cares Act - State/Local	\$815	\$0	\$0	\$0
474	Federal Commodities	\$202,285	\$0	\$0	\$0
479	Federal Summer Aid	\$3,084,663	\$18,878	\$35,800	\$38,685
	Sub-Total Summer - 709	\$3,411,544	\$77,698	\$35,800	\$38,685
Other - 699, 703, 707 & 710					
142	Ala Carte Sales	\$136,900	\$440,090	\$441,200	\$440,000
143	Milk Sales	\$3,190	\$3,401	\$6,650	\$6,650
160	Auxillary-Community/School Related	\$10,417	\$18,236	\$58,400	\$46,400
405, 408	Federal School Lunch	\$0	(\$5,000)	\$104,500	\$28,500
	Sub-Total Other - 703 & 707	\$150,507	\$456,727	\$610,750	\$521,550
	Total Food Service Revenue	\$3,575,946	\$4,858,552	\$3,867,018	\$4,507,670

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

FOOD SERVICE - FUND 02

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$23,073	\$51,817	\$53,113	\$54,440
005	Clerical Salaries	\$1,982	\$0	\$0	\$0
006	Skilled Trade	\$5,141	\$645,582	\$639,537	\$692,399
007	Custodial/Delivery	\$0	\$68,519	\$0	\$0
026	Unskilled Temporary	\$1,691	\$43,582	\$35,000	\$35,000
041	Life Insurance	\$52	\$1,018	\$1,322	\$1,410
042	Severance	\$0	\$23,803	\$15,000	\$15,000
043	Hospitalization	\$9,731	\$186,518	\$246,404	\$275,386
044	Workers Compensation	\$57,029	\$50,836	\$59,572	\$63,404
046	State Retirement Contribution	\$2,465	\$54,930	\$54,574	\$58,638
047	Income Protection	\$48	\$132	\$96	\$98
061	Non Licensed FICA	\$2,533	\$55,737	\$55,665	\$59,811
195	Salary Chargeback	-\$432	-\$297	-\$425	-\$425
211	Gas and Oil	\$0	\$51	\$0	\$0
235	Dental Insurance	\$520	\$6,495	\$10,606	\$8,683
250	403b Match	\$560	\$1,200	\$1,200	\$1,296
291	Other Post Emp Benefits	\$8,000	\$4,000	\$4,000	\$4,000
295	Benefit Chargeback	-\$65	-\$45	-\$60	-\$60
101	Contracted Services/Debit System	\$11,011	\$18,248	\$12,400	\$12,400
110	Postage	\$242	\$176	\$750	\$750
111	Telephone	\$673	\$684	\$650	\$650
113	Travel	\$5	\$2,902	\$5,000	\$5,000
115/116	Advertising/Printing	\$89	\$166	\$675	\$675
122	Electricity	\$0	\$43,353	\$44,654	\$44,654
124	Water-Sewer-Garbage	\$0	\$31,145	\$32,079	\$32,079
125	Repairs & Maintenance	\$5,666	\$21,477	\$25,500	\$35,500
143	Training & In-Service	\$100	\$125	\$500	\$500
169	Equipment	\$39,564	\$102,336	\$326,300	\$256,000
201	Supplies	(\$110)	\$57,147	\$60,000	\$60,000
203	Maintenance Supplies/Laundry	\$0	\$8,138	\$7,000	\$7,000
205	Offices Supplies	\$102	\$527	\$2,500	\$2,600

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

FOOD SERVICE - FUND 02

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
212	Fuel for Cooking	\$0	\$31,221	\$32,157	\$32,800
304	Dues & Fees/Training	\$22,986	\$7,727	\$21,000	\$21,000
306	Miscellaneous	\$8	\$8	\$380	\$380
313	Credit Card Fees	\$0	\$70	\$33,600	\$100
455/465	Technology Equipment	\$3,509	\$1,254	\$7,500	\$7,500
491	Federal Commodities	\$0	\$234,263	\$227,637	\$304,833
511	Food	\$11,731	\$804,226	\$880,463	\$1,208,950
512	Milk & Bulk Milk Purchase	\$0	\$70,042	\$70,000	\$134,330
Sub-Total Lunch - 701		\$207,904	\$2,629,113	\$2,966,349	\$3,436,781
Breakfast - 705					
002	Managerial Salaries	\$0	\$8,636	\$8,853	\$9,074
005	Secy Clerical	\$457	\$0	\$0	\$0
006	Skilled Trade	\$40	\$174,005	\$165,466	\$183,970
041	Life Insurance	\$1	\$262	\$321	\$366
043	Hospitalization	\$239	\$48,209	\$60,844	\$71,505
046	State Retirement Contribution	\$42	\$13,721	\$12,410	\$13,798
047	Income Protection Contribution	\$0	\$27	\$0	\$0
061	Non License FICA	\$45	\$13,747	\$12,658	\$14,074
201	Supplies	\$9	\$37,742	\$26,000	\$26,000
235	Dental Insurance	\$23	\$1,712	\$2,343	\$2,224
250	403b Match	\$0	\$200	\$200	\$216
313	Credit Card Fees	\$0	\$14	\$2,500	\$100
511	Food	\$1,178	\$206,426	\$193,500	\$317,500
512	Milk	\$0	\$56,029	\$0	\$63,800
Sub-Total Breakfast - 705		\$2,034	\$560,730	\$485,095	\$702,627
Other- 707 & 710					
002	Managerial Salary	\$3,549	\$8,636	\$8,853	\$9,074
005	Clerical	\$305	\$0	\$0	\$0
006	Skilled Trade	\$15,411	\$44,852	\$47,183	\$47,787
026	Unskilled Temporary	\$996	\$0	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

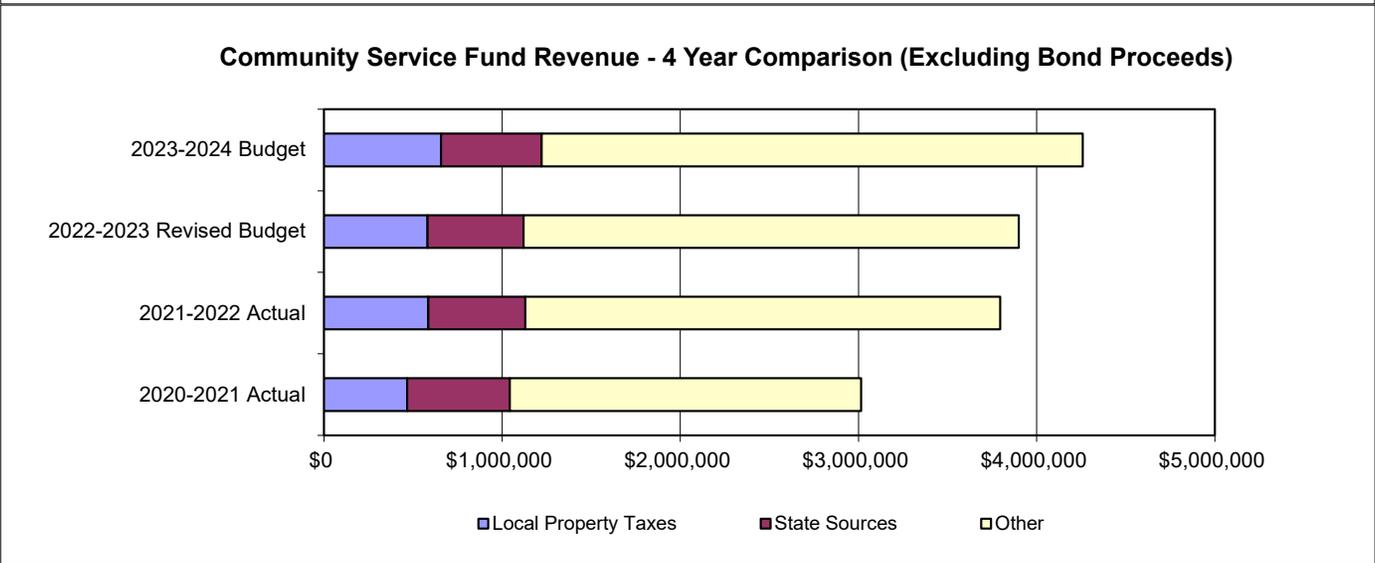
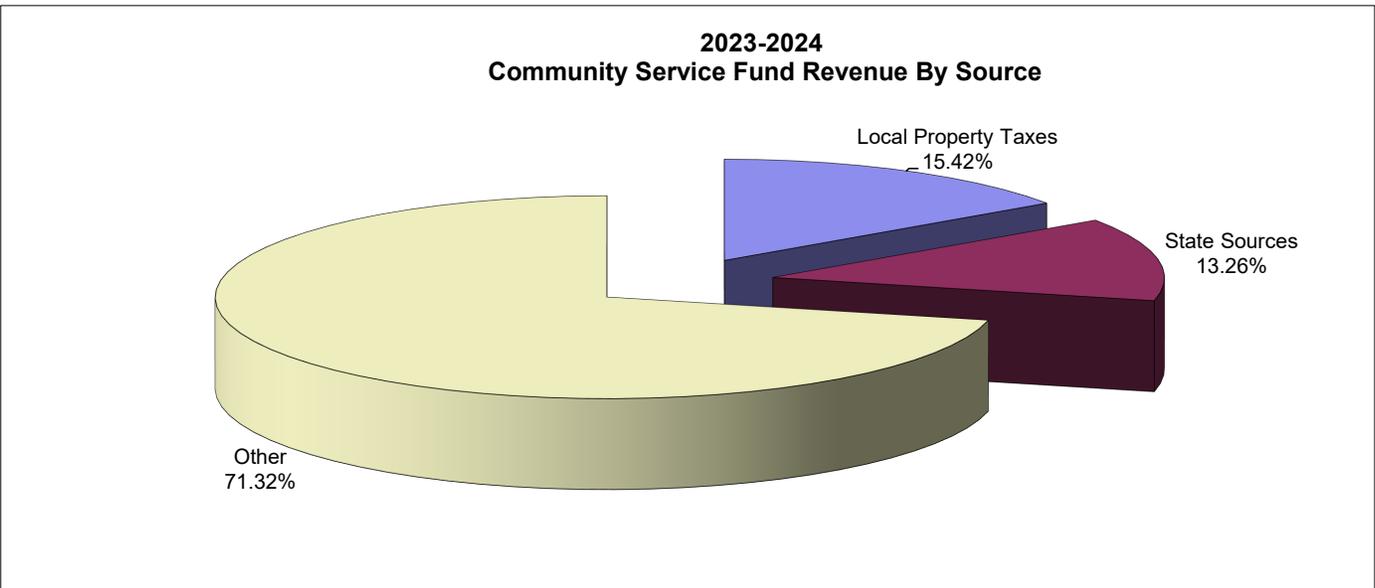
FOOD SERVICE - FUND 02

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
Food Service Expenditures					
Other - 707 & 710 (Continued)					
041	Life Insurance	\$30	\$78	\$116	\$106
043	Hospitalization	\$6,184	\$14,932	\$20,676	\$20,721
046	State Retirement Contribution	\$1,500	\$3,749	\$4,252	\$4,314
047	Income Protection Contribution	\$9	\$21	\$16	\$16
060-061	FICA	\$1,493	\$3,966	\$4,336	\$4,399
125	Repairs & Maintenance	\$25	\$1,551	\$1,500	\$5,500
201/205	Supplies	\$4,107	\$14,040	\$15,000	\$15,000
235	Dental Insurance	\$158	\$555	\$1,107	\$713
250	403b Match	\$83	\$200	\$200	\$216
313	Credit Card Fees	\$3,943	\$15,200	\$16,000	\$17,000
511	Food	\$49,078	\$190,673	\$221,960	\$202,500
512	Milk	\$1,084	\$1,211	\$84,000	\$3,500
I Other - 707 & 710		\$87,955	\$299,664	\$425,199	\$330,846
Summer- 709 and CARES Act 153, 154, 174					
002	Managerial Salaries	\$58,254	\$17,272	\$17,705	\$18,147
005	Clerical	\$305	\$0	\$0	\$0
006	Skilled Trade	\$952,646	\$5,522	\$2,601	\$2,871
026	Unskilled Temp	\$16,511	\$0	\$0	\$0
041	Life Insurance	\$1,182	\$28	\$35	\$36
043	Hospitalization	\$264,333	\$5,325	\$6,330	\$6,723
044	Workers Compensation	\$0	\$0	\$0	\$0
046	State Retirement Contribution	\$69,959	\$1,356	\$1,523	\$1,576
047	Income Protection Contribution	\$142	\$31	\$32	\$33
061	Non Licensed FICA	\$68,399	\$1,390	\$1,553	\$1,608
113	Travel	\$27	\$0	\$0	\$0
169	Other Equipment	\$101,759	\$0	\$0	\$0
212	Fuel	\$38,720	\$0	\$0	\$0
235	Dental Insurance	\$7,752	\$188	\$307	\$332
250	403b Match	\$1,357	\$400	\$400	\$432
115/116	Advertising/Printing	\$14	\$0	\$0	\$0
125	Repairs & Maintenance	\$10,729	\$0	\$0	\$0
201/401	Supplies	\$114,570	\$850	\$2,000	\$2,000
330	Utilities	\$92,150	\$250	\$0	\$0
491	Federal Commodities	\$202,285	\$0	\$0	\$0
511	Food	\$725,825	\$10,007	\$16,900	\$13,400
512	Milk	\$109,180	\$1,276	\$4,050	\$2,500
Sub-Total Other - 709 & 153-174		\$2,836,099	\$43,895	\$53,436	\$49,658
Total Food Service Expenditures		\$3,133,992	\$3,533,402	\$3,930,079	\$4,519,912

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

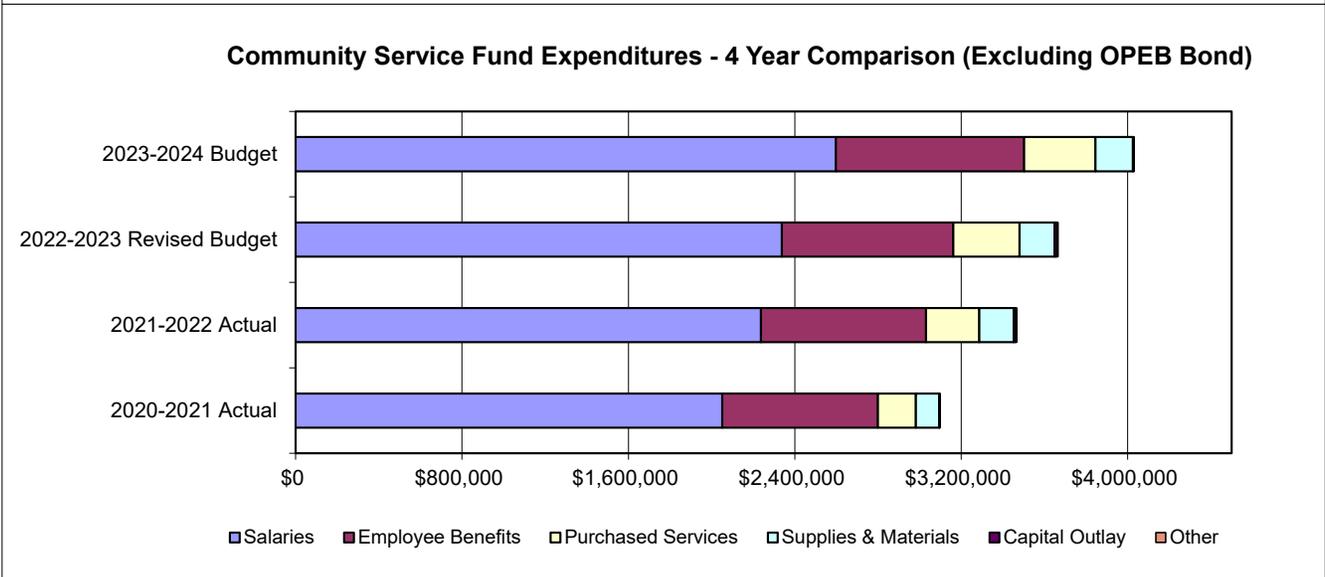
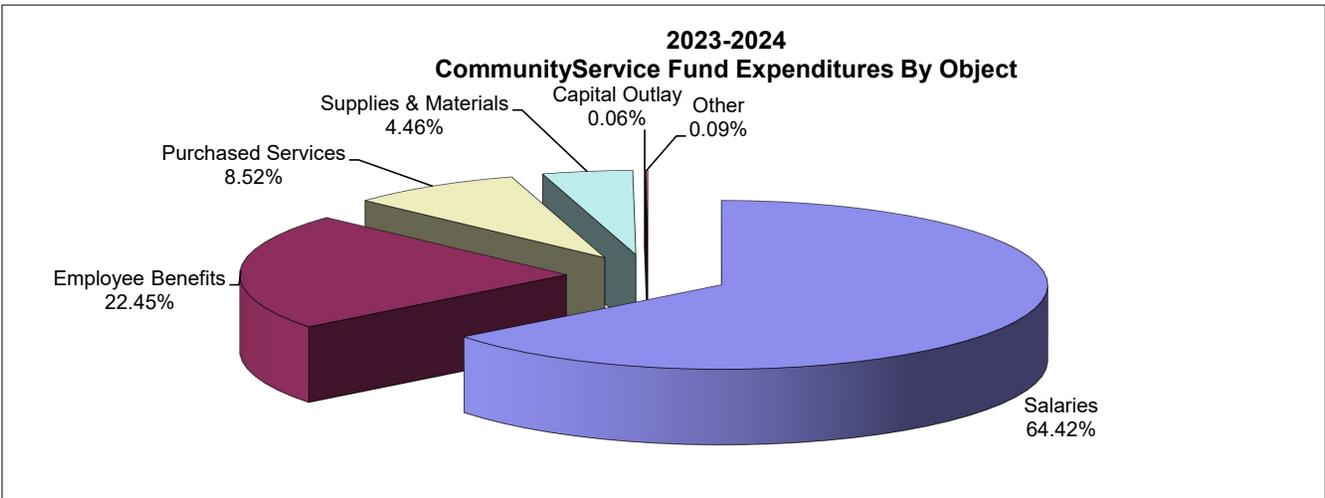
	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Local Property Taxes	\$467,424	\$585,313	\$581,274	\$656,676	\$75,402	12.97%
State Sources	\$575,342	\$545,316	\$538,685	\$564,426	\$25,741	4.78%
Other	\$1,971,715	\$2,664,028	\$2,780,168	\$3,036,767	\$256,599	9.23%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,014,481	\$3,794,657	\$3,900,127	\$4,257,869	\$357,742	9.17%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Salaries	\$2,050,555	\$2,237,435	\$2,337,788	\$2,597,185	\$259,397	11.10%
Employee Benefits	\$749,389	\$793,258	\$824,430	\$905,021	\$80,591	9.78%
Purchased Services	\$182,049	\$255,885	\$317,784	\$343,525	\$25,741	8.10%
Supplies & Materials	\$113,175	\$165,292	\$169,279	\$179,830	\$10,551	6.23%
Capital Outlay	\$45	\$11,847	\$12,500	\$2,409	(\$10,091)	-80.73%
Other	\$3,146	\$3,362	\$3,913	\$3,700	(\$213)	-5.44%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,098,359	\$3,467,079	\$3,665,694	\$4,031,670	\$365,976	9.98%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Community Service Revenue					
340	Non Public School	\$24,587	\$16,518	\$27,000	\$27,000
321	General Comm Ed	\$182,917	\$180,763	\$189,670	\$191,170
501	Community Ed Program	\$46,191	\$44,453	\$69,000	\$76,000
505	Aquatics	\$33,553	\$44,637	\$27,400	\$28,200
507	Driver's Education BTW	\$109,615	\$140,185	\$120,000	\$126,000
508	Driver's Education Classroom	\$7,845	\$7,420	\$8,000	\$8,500
326	Adults with Disabilities	\$64,891	\$60,874	\$67,900	\$71,000
520	Adult Basic Education	\$111,613	\$83,270	\$105,000	\$108,000
570	KidKare	\$1,054,571	\$1,614,145	\$1,604,275	\$1,739,677
570	Little KidKare	\$0	\$0	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$434,350	\$430,762	\$425,576	\$426,276
582	School Readiness	\$435,854	\$502,738	\$508,588	\$686,699
583	Preschool Screening	\$23,081	\$13,847	\$16,370	\$20,275
585	Youth Development	\$396,811	\$528,667	\$580,166	\$592,890
590	Facility Use	\$53,711	\$104,724	\$125,000	\$130,000
799	Collaboration	\$34,891	\$21,654	\$26,182	\$26,182
Total Community Service Revenue		\$3,014,481	\$3,794,657	\$3,900,127	\$4,257,869

Community Service Expenditures					
350-351	Non Public	\$23,417	\$15,730	\$27,000	\$27,000
501	General Community Education	\$249,151	\$227,156	\$251,969	\$262,931
504	United for Youth	\$4,751	\$29,405	\$27,737	\$28,094
505	Aquatics	\$34,123	\$41,631	\$25,299	\$27,363
507	Driver's Education BTW	\$96,582	\$101,046	\$109,863	\$103,455
508	Driver's Education Classroom	\$19,394	\$25,034	\$24,615	\$25,598
510	Adults with Disabilities	\$61,566	\$66,379	\$70,315	\$69,861
520	Adult Basic Education	\$86,997	\$120,231	\$104,060	\$102,794
570	KidKare	\$1,284,456	\$1,337,668	\$1,397,228	\$1,519,382
570	Little KidKare	\$44	\$59	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$352,274	\$391,229	\$419,390	\$460,875
582	School Readiness	\$411,177	\$478,997	\$502,410	\$668,927
583	Preschool Screening	\$26,391	\$28,420	\$27,043	\$37,398
585	Youth Development	\$381,047	\$515,464	\$566,883	\$577,923
590	Facility Use	\$66,989	\$88,630	\$111,882	\$120,069
Total Community Service Expenditures		\$3,098,359	\$3,467,079	\$3,665,694	\$4,031,670

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.

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.

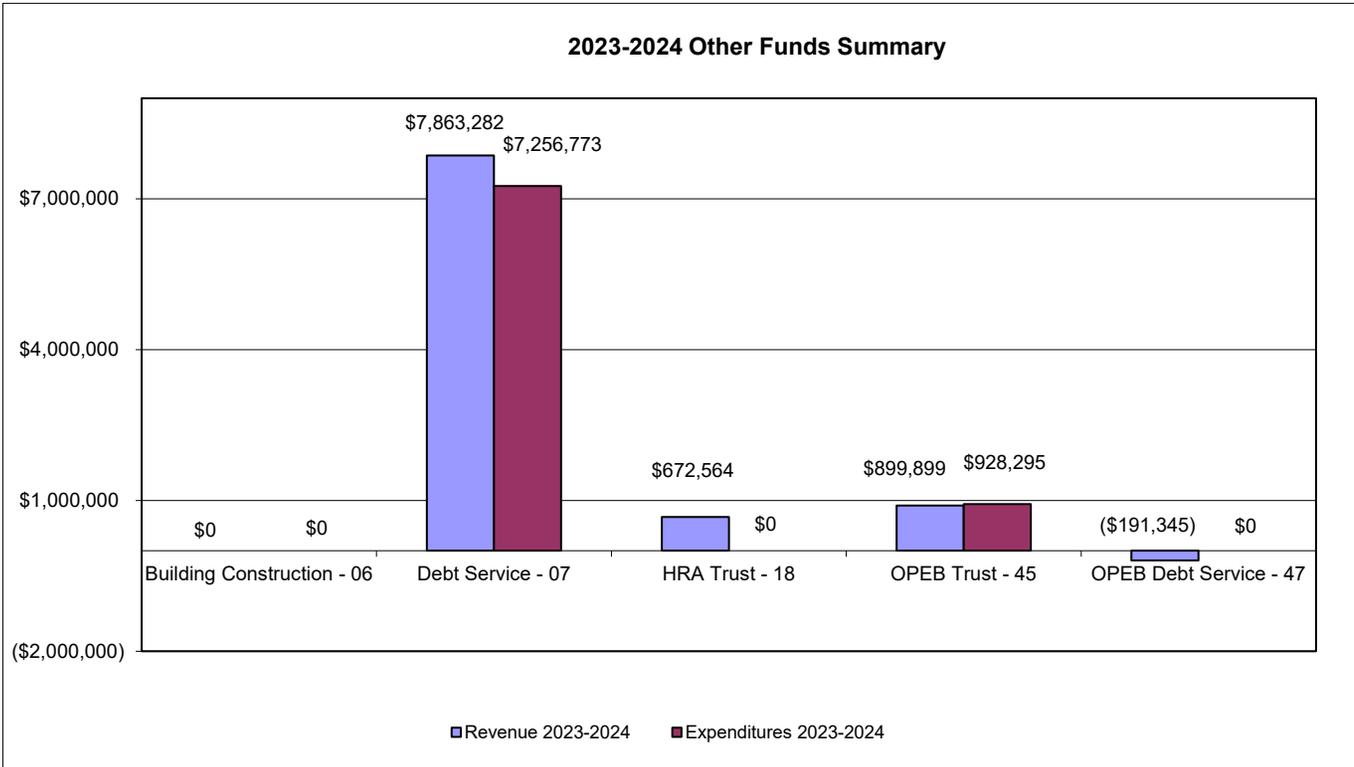
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/22	Revenue 2022-2023	Expenditures 2022-2023	Fund Balance 6/30/23	Revenue 2023-2024	Expenditures 2023-2024	Fund Balance 6/30/24
	Actual	Revised Budget	Revised Budget	Projected	Budget	Budget	Projected
Building Construction - 06	\$42,401	\$0	\$42,401	\$0	\$0	\$0	\$0
Debt Service - 07	\$853,544	\$6,007,848	\$5,687,481	\$1,173,911	\$7,863,282	\$7,256,773	\$1,780,420
HRA Trust - 18	\$3,403,212	\$655,455	\$0	\$4,058,667	\$672,564	\$0	\$4,731,231
OPEB Trust - 45	\$12,501,419	\$840,805	\$1,003,730	\$12,338,494	\$899,899	\$928,295	\$12,310,098
OPEB Debt Service - 47	\$416,263	\$1,971,831	\$1,946,910	\$441,184	(\$191,345)	\$0	\$249,839
Total	\$17,216,839	\$9,475,939	\$8,680,522	\$18,012,256	\$9,244,400	\$8,185,068	\$19,071,588



**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Building Construction Revenue					
092	Interest Income	\$0	\$0	\$0	\$0
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	\$0	\$0	\$0	\$0
099	Miscellaneous Income	\$0	\$0	\$0	\$0
635	Lease Purchase Agreement	\$726,750	\$0	\$0	\$0
Total Building Construction Revenue		\$726,750	\$0	\$0	\$0
Building Construction Expenditures					
005	District Wide	\$315,481	\$468,779	\$42,401	\$0
045	Phoenix LC	\$4,527	\$0	\$0	\$0
267	Buffalo High School	\$0	\$0	\$0	\$0
368	Buffalo Community Middle School	\$15,300	\$0	\$0	\$0
501	Parkside Elementary	\$9,180	\$0	\$0	\$0
502	Hanover Elementary	\$0	\$0	\$0	\$0
503	Montrose Elementary	\$0	\$0	\$0	\$0
504	Tatanka Elementary	\$2,185	\$0	\$0	\$0
506	Discovery Elementary	\$1,718	\$0	\$0	\$0
507	Northwinds Elementary	\$11,669	\$0	\$0	\$0
Total Building Construction Expenditures		\$360,060	\$468,779	\$42,401	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

DEBT SERVICE - FUND 07

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$5,094,530	\$5,112,950	\$5,608,159	\$6,654,064
009	Fiscal Disparities	\$63,103	\$76,123	\$74,482	\$79,561
092	Interest Income	\$2,556	(\$5,261)	\$31,708	\$46,066
200/300	Other State Revenues	\$175,741	\$175,320	\$203,385	\$203,385
229	Disparity Reduction Aid	\$900	\$887	\$954	\$954
317	Long Term Facilities Maintenance Aid	\$95,348	\$90,692	\$89,160	\$879,252
631	Sale of Bonds Proceeds	\$0	\$8,607,314	\$0	\$0
Total Debt Service Revenue		\$5,432,178	\$14,058,025	\$6,007,848	\$7,863,282
Debt Service Expenditures					
710	Payments on Bonds	\$3,870,000	\$4,025,000	\$4,200,000	\$6,055,000
720	Interest on Bonds	\$1,673,997	\$1,505,347	\$1,481,931	\$1,196,223
790	Service Charges	\$5,625	\$75,135	\$5,550	\$5,550
920	Bond Refunding Payments	\$0	\$8,535,000	\$0	\$0
Total Debt Service Expenditures		\$5,549,622	\$14,140,482	\$5,687,481	\$7,256,773

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

HRA TRUST - FUND 18

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
HRA Trust Revenue					
092	Interest Income	\$42,441	\$45,280	\$50,000	\$55,000
099	Miscellaneous Revenue	\$650,144	\$587,820	\$605,455	\$617,564
Total HRA Revenue		\$692,585	\$633,100	\$655,455	\$672,564
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
2023-2024 BUDGET**

OPEB TRUST - FUND 45

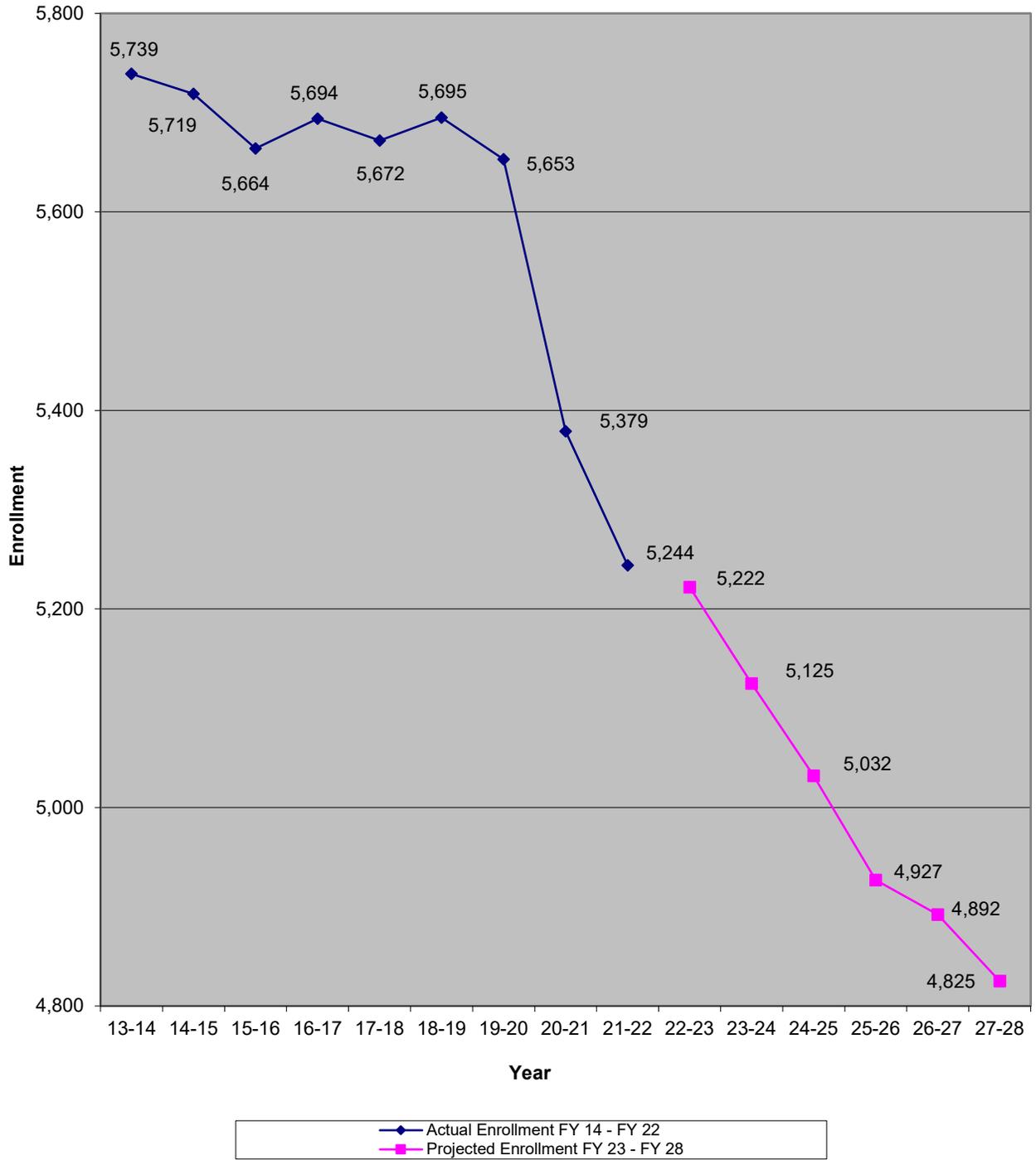
		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$3,109,597	(\$1,820,165)	\$545,000	\$585,820
616	Retiree Contributions	\$332,741	\$281,719	\$295,805	\$314,079
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$3,442,338	(\$1,538,446)	\$840,805	\$899,899
OPEB Trust Expenditures					
220	Health Insurance	\$678,367	\$591,724	\$479,930	\$535,501
230	Life Insurance	\$12,799	\$18,382	\$16,650	\$17,919
235	Dental Insurance	\$55,023	\$49,379	\$50,400	\$56,277
251	Contributions to H.S.A.	\$361,526	\$635,071	\$456,750	\$318,598
Total OPEB Trust Expenditures		\$1,107,715	\$1,294,556	\$1,003,730	\$928,295

**ISD 877 BUFFALO-HANOVER-MONTROSE
2023-2024 BUDGET**

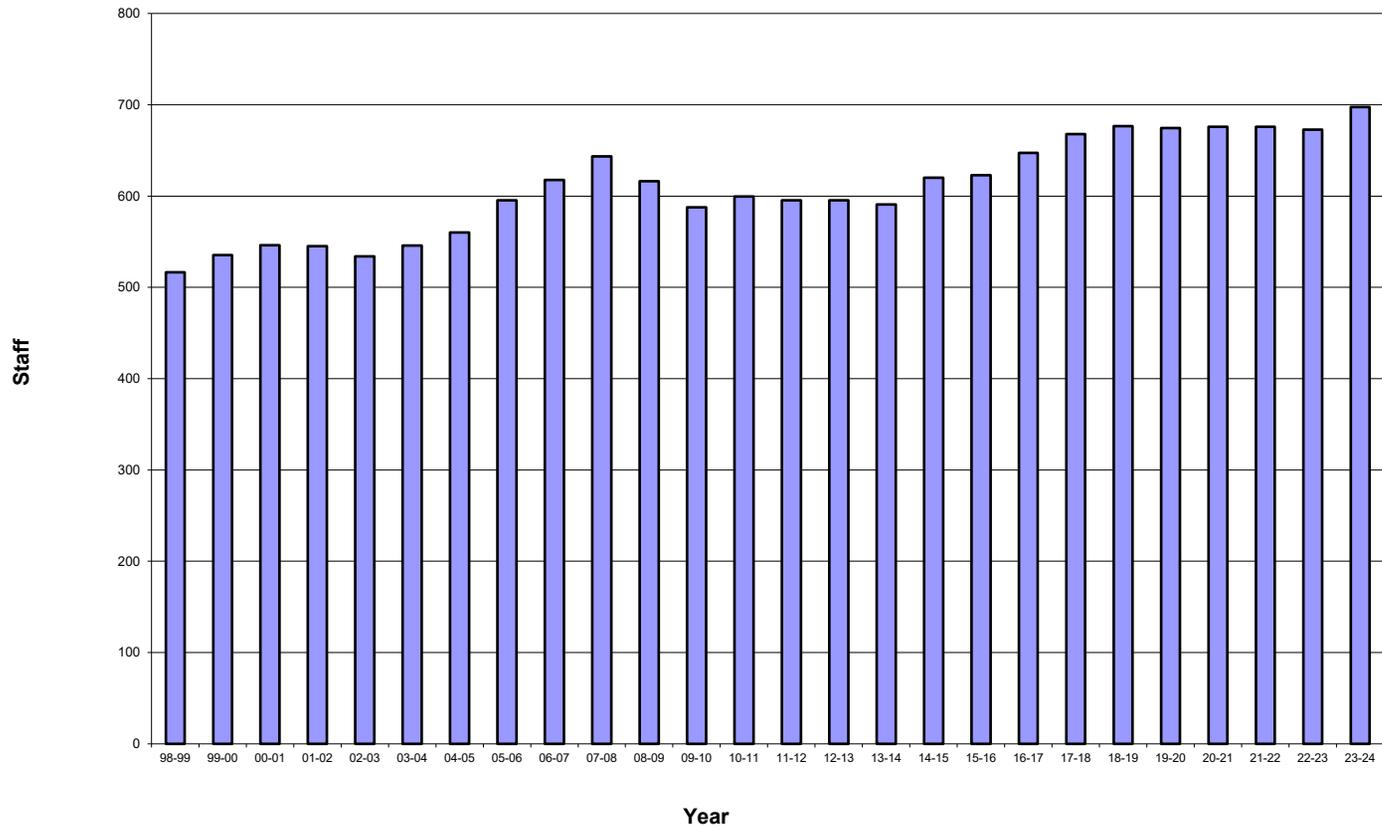
OPEB DEBT SERVICE - FUND 47

		2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$1,989,862	\$1,966,943	\$1,905,009	(\$202,209)
009	Fiscal Disparities	\$23,826	\$26,655	\$24,451	\$0
092	Interest Income	\$1,136	(\$1,668)	\$31,708	\$10,864
200/300	Other State Revenues	\$12,219	\$11,254	\$10,350	\$0
229	Disparity Reduction Agent	\$343	\$332	\$313	\$0
258	Other State Credits	\$81	\$9	\$0	\$0
Total OPEB Debt Service Revenue		\$2,027,467	\$2,003,525	\$1,971,831	(\$191,345)
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$1,880,000	\$1,935,000	\$1,905,000	\$0
720	Interest on Bonds	\$118,210	\$80,610	\$41,910	\$0
790	Service Charges	\$475	\$475	\$0	\$0
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
Total OPEB Debt Service Expenditures		\$1,998,685	\$2,016,085	\$1,946,910	\$0

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



Staff FTE Comparison July 1, 2023



	G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. SCHOOL BUILDING REFUNDING BONDS \$7.98 Million 2021A		G.O. Alternative Facility Bonds 2013A		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2023		\$478,461		\$98,500		\$21,150	\$598,111
2/1/2024		\$478,461	\$3,940,000	\$98,500	\$2,115,000	\$21,150	\$6,653,111
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
	\$32,620,000	\$4,391,975	\$3,940,000	\$197,000	\$2,115,000	\$42,300	\$43,306,275

**Independent School District 877
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