

Annual Budget 2009-2010 Buffalo Hanover Montrose Schools



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

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INTRODUCTION

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Dave Wilson, Chair	Jan. 2006	Dec. 2009
Sue Lee, Vice Chair	Jan. 2006	Dec. 2009
Melissa Brings, Clerk	Jan. 2008	Dec. 2011
Doug Olson, Treasurer	Jun. 2008	Dec. 2011
Jeff Mattson, Acting Clerk/Treasurer	Jun. 2005	Dec. 2009
Rolf Mohwinkel, Director	Jan. 1996	Dec. 2011
Patti Pokorney, Director	Jan. 2004	Dec. 2011

SUPERINTENDENT

James Bauck

BUSINESS OFFICE

Chuck Klaassen, Director of Finance & Operations
Tina Burkholder, Controller

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
Gretchen Lieb	Phoenix Learning Center
Julie Swaggert	Buffalo Community Middle School
Michelle Robinson	Parkside Elementary & Discovery Elementary
Jeff Olson	Hanover Elementary
Gary Theis	Montrose Elementary
Don Metzler	Tatanka Elementary
Gail Feneis	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

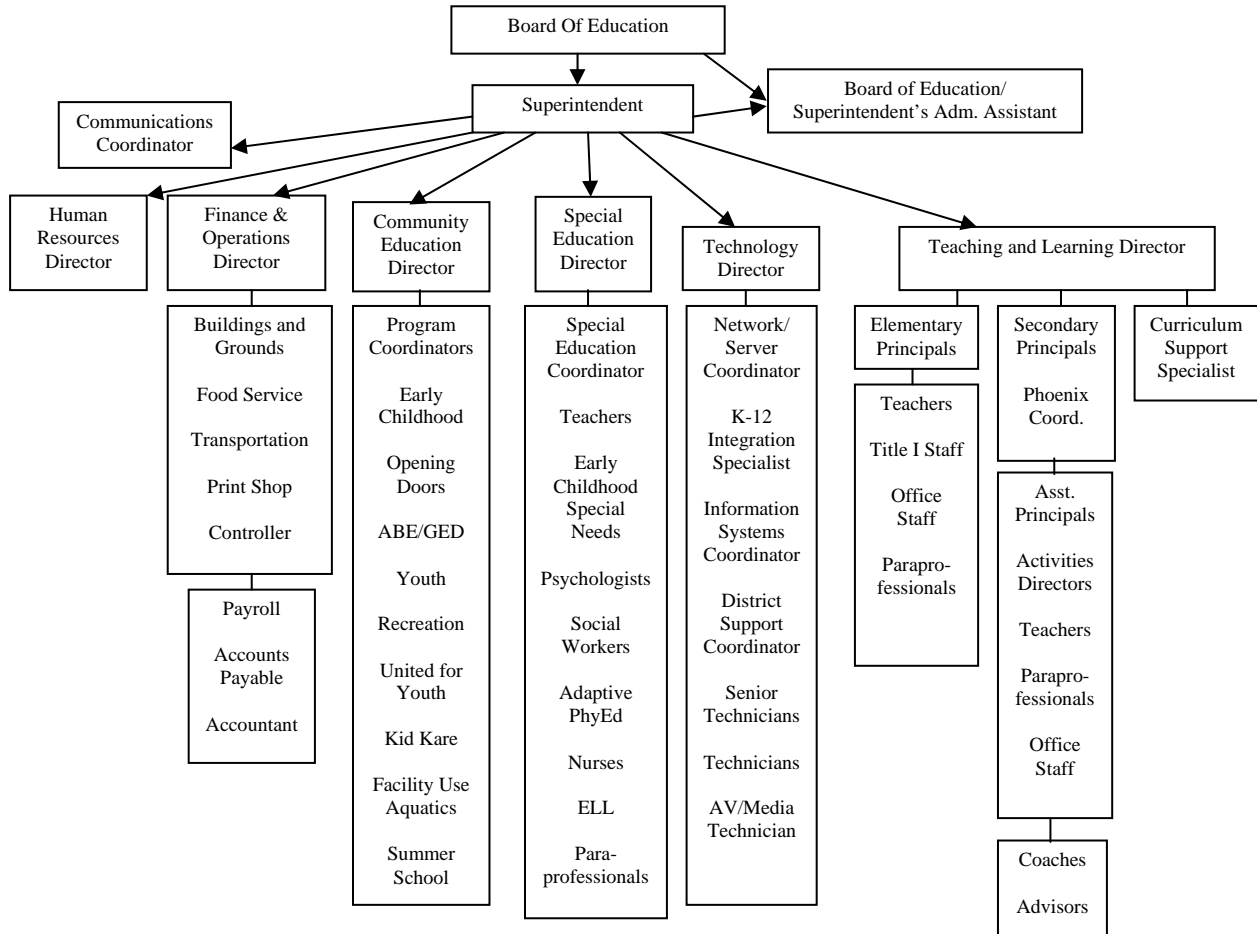
- All students can learn, though at different rates and in different ways.
- We are in the business of lifelong learning. All of our actions must be measured by our success in achieving this goal.
- Maximizing learning requires innovation, risk-taking and the ability to change.
- All staff has a critical role in enhancing student development.
- Honesty, integrity, fairness and ethics in all aspects of the district.
- Continuous improvement is essential.
- Intolerance for anything short of the very best.

KEY RESULTS

- All students demonstrating academic growth and success
- Efficient and effective operations
- Safe, comfortable environment for everyone in our schools
- Increase student learning and expand instructional strategies by implementing technology
- Provide more instructional options at the elementary and middle school level

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 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
2009-2010 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 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.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

BUDGET OVERVIEW

<u>Date Due</u>		<u>Procedure</u>
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.
January/ February	Personnel	Principals/department administrators will evaluate their personnel needs and submit additions and deletion lists along with appropriate rationale. These shall be reviewed with the Superintendent and Director of Human Resources. After review, the budget will be given to the Director of Finance & Operations.
	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	Capital Outlay	The School Board approves the final Capital Outlay/Facility budget
	Personnel	The Business Office shall input personnel into the budget. Salary projections shall be combined with other material and submitted to the Superintendent for review.
April/May		A preliminary budget shall be given to the School Board.
June		School Board approves final budget.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

BUDGET ASSUMPTIONS

On January 26, 2009, the School Board approved the 2009-2010 budget assumptions for the General Fund. Since the approval, the legislation approved a 0% increase to the General Fund Aid with potential unallotments yet to be determined by the Governor.

The following budget assumptions were approved in order to build the 2009-2010 budget with updated information based on student enrollment and current legislation:

- ❑ 2 special education staffing contingency
- ❑ Salary adjustments are made according to contract settlement amounts
- ❑ Employee benefit and insurance adjustments are estimated to increase 2 – 6%
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Includes the \$110 and \$379 operating referendums
- ❑ General Education Aid \$5,124 per pupil – 0% increase (8.7% reduction in aid is backfilled with Federal stimulus dollars)
- ❑ One-time \$51 per pupil and one-time \$55 per pupil technology capital aid for 2008-09 ended – the \$33 per pupil in State permanent school fund transfer is included
- ❑ Enrollment projection estimated at 5,870 revised from previous enrollment projection of 5,940 (includes early childhood enrollment)
- ❑ \$1,551,126 budget reductions:
 - \$978,739 staffing positions
 - \$40,000 increase fees and \$20,000 for self-funded activities
 - \$532,387 supply reductions
- ❑ Special Education stimulus allocation \$610,286
- ❑ Title I stimulus allocation \$112,270

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.

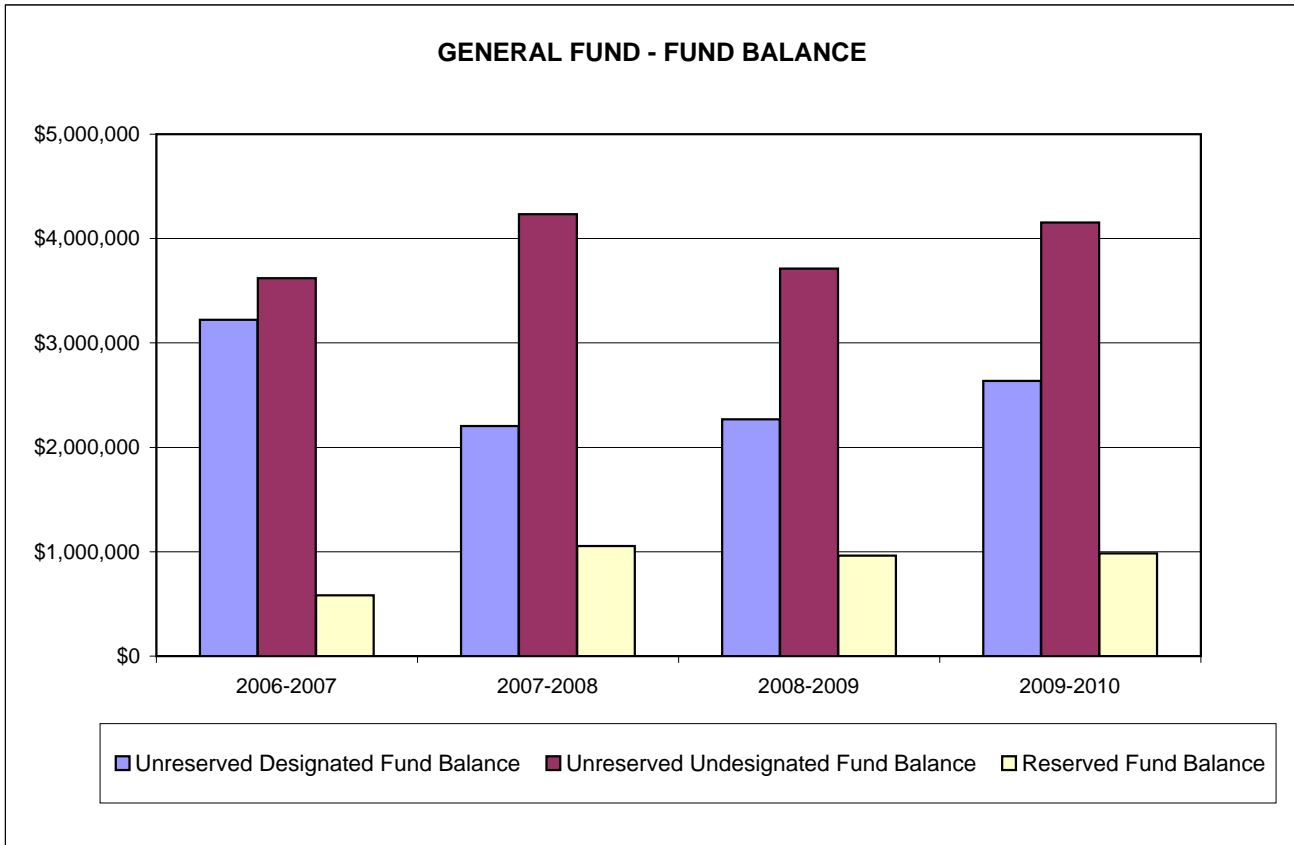
**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01 - FUND BALANCE SUMMARY

	2006-2007	2007-2008	2008-2009	2009-2010
			Unaudited	Projected
Unreserved Fund Balance:				
Designated	\$3,221,416	\$2,205,674	\$2,268,474	\$2,637,337
Undesignated	\$3,620,072	\$4,233,226	\$3,713,570	\$4,152,599
Reserved Fund Balance	\$581,948	\$1,055,778	\$964,075	\$983,453
Total Fund Balance	\$7,423,436	\$7,494,678	\$6,946,119	\$7,773,389

Total General Fund Expenditures	\$47,611,743	\$48,135,711	\$49,553,932	\$49,407,196
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Unreserved Fund Balance as a % of Total Expenditures	7.60%	8.79%	7.49%	8.40%
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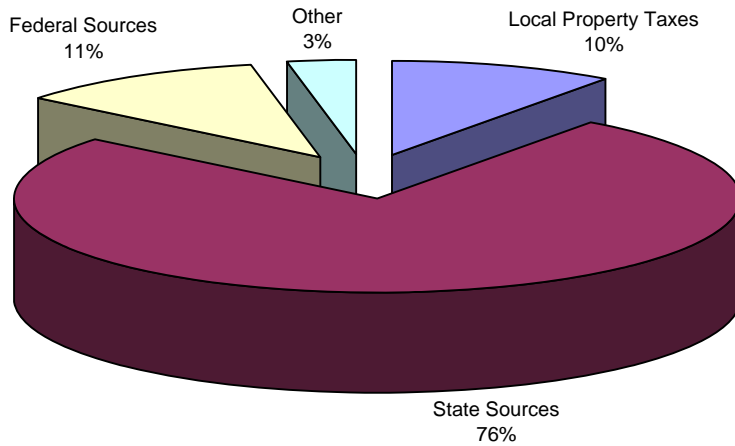


**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

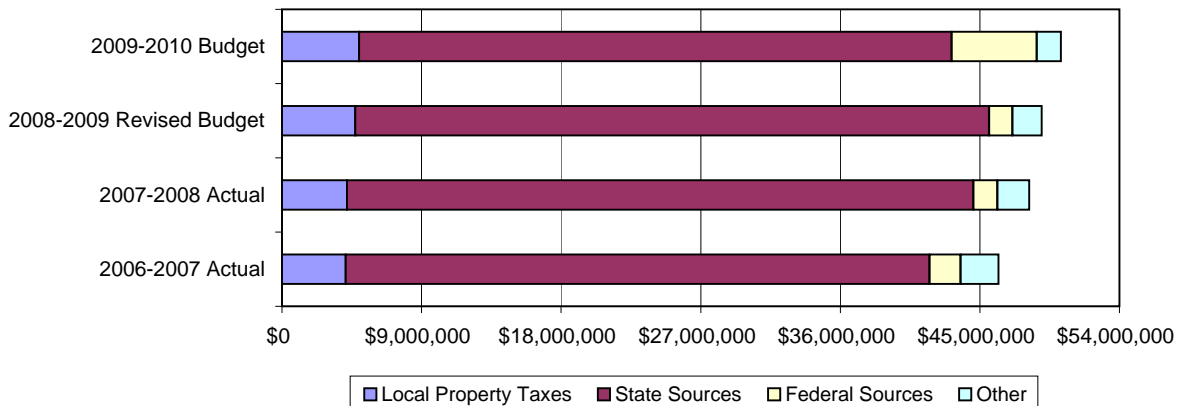
GENERAL FUND 01 - REVENUE SUMMARY

	2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget	Amount Change	% Change
Local Property Taxes	\$4,109,938	\$4,190,932	\$4,719,386	\$4,979,200	\$259,814	5.51%
State Sources	\$37,644,045	\$40,392,136	\$40,887,923	\$38,207,655	(\$2,680,268)	-6.56%
Federal Sources	\$2,006,459	\$1,561,689	\$1,506,701	\$5,494,491	\$3,987,790	264.67%
Other	\$2,455,374	\$2,064,544	\$1,891,363	\$1,553,120	(\$338,243)	-17.88%
Total	\$46,215,816	\$48,209,301	\$49,005,373	\$50,234,466	\$1,229,093	2.51%

2009-2010 General Fund Revenue By Source



General Fund Revenue - 4 Year Comparison



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$3,684,661	\$3,725,972	\$4,269,170	\$4,524,675
342-111	Property Taxes - Safe Schools	\$183,447	\$180,510	\$200,452	\$199,525
830-111	Property Taxes - Career Tech	\$71,822	\$100,071	\$103,764	\$105,000
005	Property Taxes - Re-Employment	\$12,000	\$25,000	\$31,000	\$35,000
009	Fiscal Disparities	\$34,474	\$38,687	\$20,000	\$20,000
210	County Apportionment	\$85,306	\$117,333	\$85,000	\$85,000
189	Misc County Tax Revenue	\$38,228	\$3,359	\$10,000	\$10,000
112	Property Tax Shift	\$0	\$0	\$0	\$0
Sub-Total Property Tax & County Revenue		\$4,109,938	\$4,190,932	\$4,719,386	\$4,979,200
Tuition, Fees & Admissions					
122	Tuition MN Sch District	\$6,612	\$41,896	\$12,000	\$5,000
022/023	Reimb Sp Ed Salary & Benefits	\$61,841	\$61,963	\$0	\$0
050	Parking Fees	\$0	\$0	\$50,000	\$50,000
202	Admission & Student Activity Revenue	\$210,949	\$247,612	\$284,225	\$347,420
180	Third Party Billings	\$103,534	\$60,211	\$100,000	\$100,000
Sub-Total Tuition, Fees & Admissions		\$382,936	\$411,682	\$446,225	\$502,420
Other Local Revenue					
130	Interest Revenue	\$422,574	\$420,591	\$120,000	\$80,000
181	Rental Fees	\$22,410	\$38,912	\$40,000	\$40,000
096/601	Donations	\$308	\$129	\$2,100	\$21,000
097	E Rate Revenue	\$576	\$98,000	\$53,200	\$50,000
188	Refunds	\$181,299	\$189,471	\$192,538	\$183,500
805	School Store	\$16,294	\$6,679	\$0	\$0
610	Sales Tax	\$1,353	\$340	\$4,000	\$4,000
339	Misc Local Revenue from Cities	\$117,240	\$73,752	\$38,000	\$39,000
099	Student Activities - 09	\$756,295	\$626,611	\$552,000	\$521,900
099	Misc Revenue	\$36,208	\$84,201	\$269,300	\$66,600
205	Shop Receipts	\$22,679	\$27,533	\$25,500	\$25,200
206	Band Receipts	\$5,647	\$5,287	\$6,000	\$5,000
207	Art Receipts	\$12,191	\$11,786	\$12,000	\$9,000
195	Insurance Recovery	\$32,264	\$69,570	\$130,000	\$5,000
Sub-Total Other Local Revenue		\$1,627,338	\$1,652,862	\$1,444,638	\$1,050,200

**ISD 877 BUFFALO-HANOVER-MONTROSE
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GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$165,819	\$194,526	\$200,000	\$398,100
211	General Education Aid	\$30,818,832	\$31,924,395	\$32,294,670	\$30,159,311
302-211	Operating Capital	\$468,287	\$481,122	\$486,788	\$497,767
302-211	One Time Tech Aid	\$0	\$261,242	\$367,345	\$0
306-211	Staff Development	\$638,153	\$668,825	\$684,464	\$0
315-211	Integration	\$398,268	\$418,084	\$433,864	\$433,864
317-211	Basic Skills	\$626,918	\$612,443	\$765,418	\$975,825
330-211	Learning & Development	\$1,199,499	\$1,271,416	\$1,303,085	\$1,340,455
388-211	Gifted & Talented	\$57,734	\$79,089	\$80,148	\$81,564
312	Shared Time	\$23,484	\$10,943	\$16,000	\$16,000
227	Abatement Aid	\$0	\$3,293	\$900	\$900
229	Disparity Reduction	\$74	\$366	\$400	\$400
234	Hmstd Mkt Value Credit	\$20,791	\$108,422	\$109,320	\$120,000
258	Mobile Hmstd Mkt Value Credit	\$556	\$2,681	\$2,680	\$5,000
299	State Aid Adjustment	\$0	\$0	\$0	\$0
714-300	Deseg Transport	\$4,159	\$56,376	\$110,780	\$215,000
720-300	Nonpublic Pupil Transport	\$83,780	\$92,486	\$160,000	\$120,408
835-300	Transition Disabled	\$80,292	(\$24,088)	\$0	\$0
739-300	Post Secondary Option Transport	\$939	\$0	\$0	\$0
363	Special Education	\$3,048,571	\$4,204,815	\$3,818,061	\$3,818,061
370	Other State Aid	\$7,889	\$25,700	\$54,000	\$25,000
Sub-Total State Aids		\$37,644,045	\$40,392,136	\$40,887,923	\$38,207,655

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

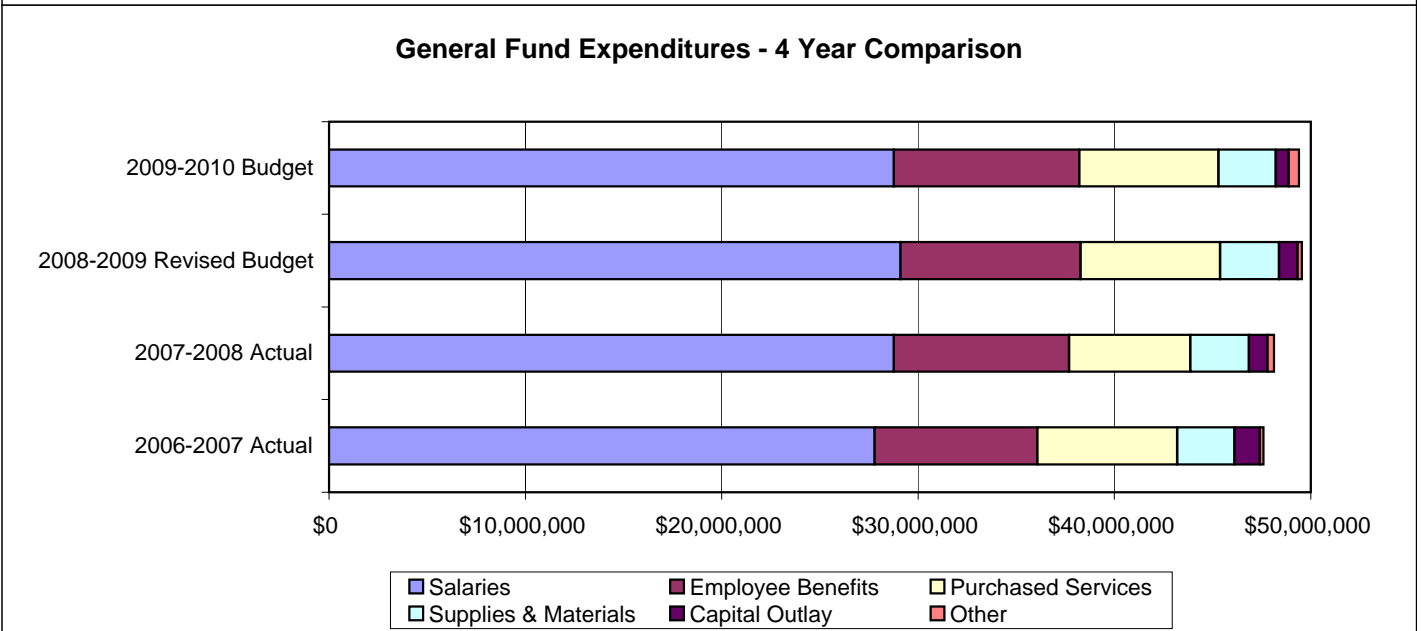
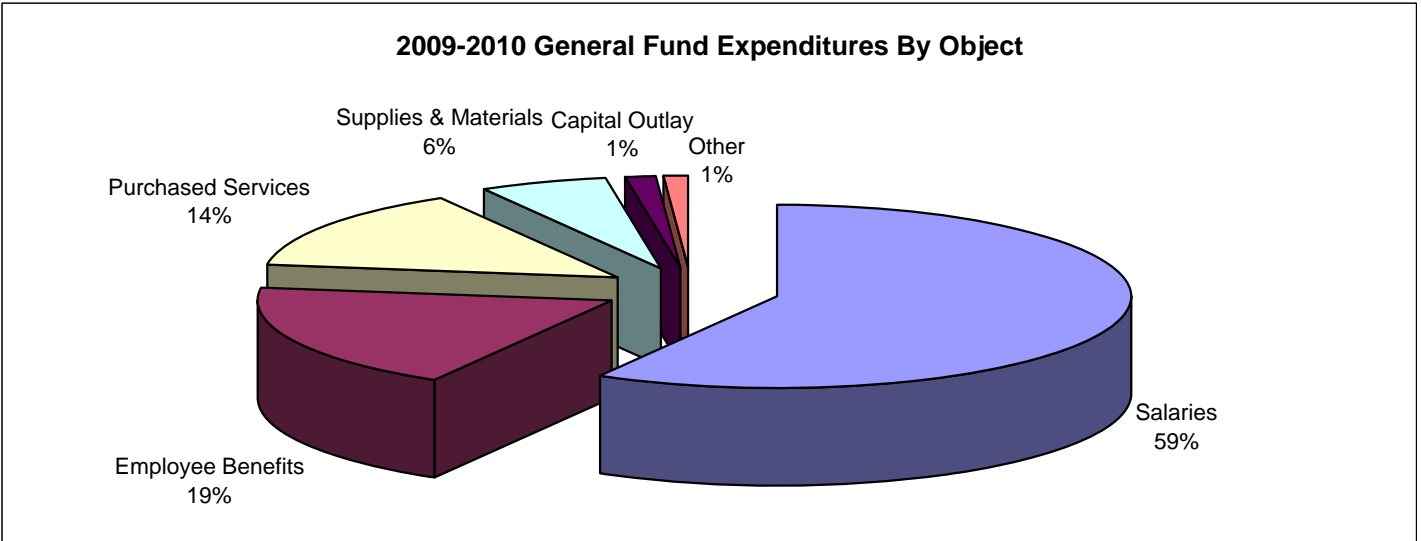
GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$308,908	\$366,663	\$354,294	\$369,470
470	Title I - ARRA	\$0	\$0	\$0	\$112,270
414	Title II Part A	\$121,266	\$133,779	\$163,746	\$133,365
415	Title V	\$10,859	\$8,472	\$76	\$0
433	Safe & Drug Free Schools	\$14,906	\$15,677	\$12,804	\$12,780
453	Title II Part D	\$6,154	\$355	\$0	\$0
417	Title III Part A	\$11,481	\$9,399	\$17,661	\$16,200
419-421	Special Education	\$1,220,512	\$1,010,794	\$958,120	\$1,039,105
480	Special Education - ARRA	\$0	\$0	\$0	\$610,286
515	Stabilization	\$0	\$0	\$0	\$3,193,015
449	Arts Magnet	\$291,330	(\$1,450)	\$0	\$0
412	Early Risers	\$20,000	\$18,000	\$0	\$8,000
445	Hurricane Katrina	\$1,043	\$0	\$0	\$0
Sub-Total Federal Aids		\$2,006,459	\$1,561,689	\$1,506,701	\$5,494,491
Other Financing Sources					
196	Sale of Equipment	\$100	\$0	\$500	\$500
639	Proceeds from Loans	\$445,000	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$445,100	\$0	\$500	\$500
Total General Fund Revenue		\$46,215,816	\$48,209,301	\$49,005,373	\$50,234,466

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

	2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget	Amount Change	% Change
Salaries	\$27,792,149	\$28,763,976	\$29,113,338	\$28,763,214	(\$350,124)	-1.20%
Employee Benefits	\$8,294,488	\$8,931,745	\$9,168,283	\$9,451,368	\$283,085	3.09%
Purchased Services	\$7,113,745	\$6,169,444	\$7,107,260	\$7,088,210	(\$19,050)	-0.27%
Supplies & Materials	\$2,928,314	\$2,987,929	\$3,004,576	\$2,922,934	(\$81,642)	-2.72%
Capital Outlay	\$1,281,371	\$949,818	\$935,650	\$648,955	(\$286,695)	-30.64%
Other	\$201,676	\$335,799	\$224,825	\$532,515	\$307,690	136.86%
Total	\$47,611,743	\$48,138,711	\$49,553,932	\$49,407,196	(\$146,736)	-0.30%

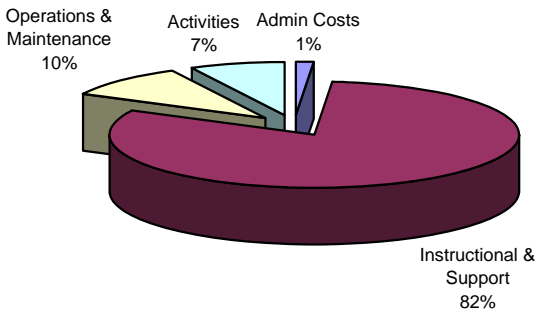


**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

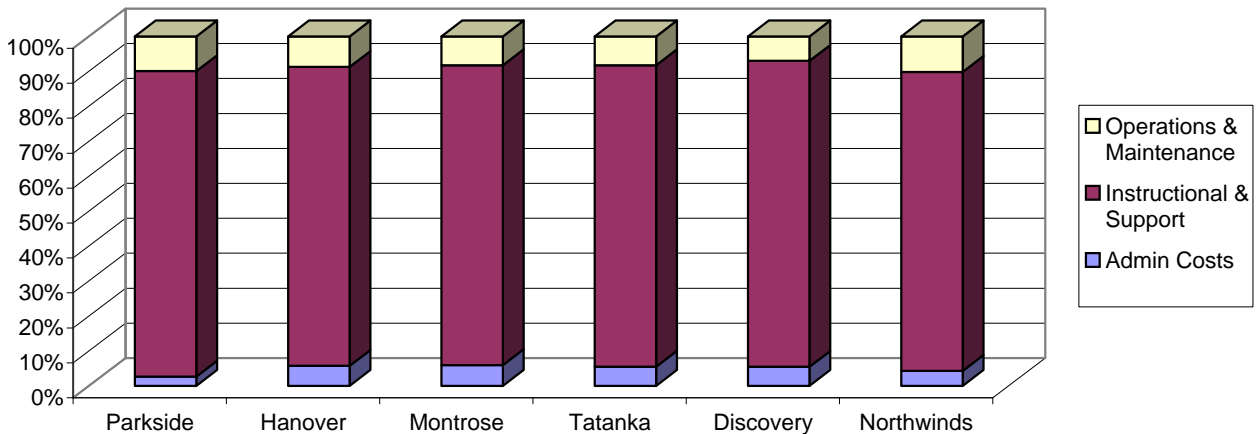
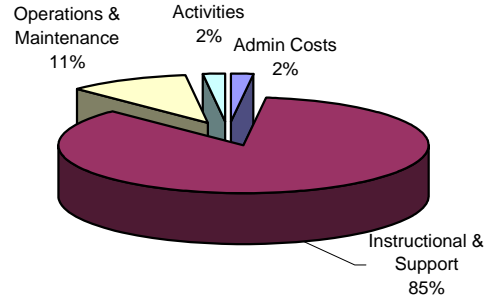
GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$176,712	\$9,579,375	\$1,179,925	\$884,585
Buffalo Community Middle School	\$161,140	\$6,674,163	\$831,145	\$151,800
Parkside Elementary	\$75,395	\$2,476,064	\$281,215	
Hanover Elementary	\$156,580	\$2,341,180	\$238,790	
Montrose Elementary	\$141,246	\$2,033,875	\$195,180	
Tatanka Elementary	\$151,630	\$2,387,626	\$228,395	
Discovery Elementary	\$81,735	\$1,311,698	\$104,993	
Northwinds Elementary	\$153,080	\$3,042,392	\$361,855	

BUFFALO HIGH SCHOOL



BUFFALO COMMUNITY MIDDLE SCHOOL



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

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

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$313,936	\$329,820	\$325,800	\$347,200	\$21,400
Managerial Salaries	\$100,312	\$101,275	\$188,900	\$194,100	\$5,200
Certified Salaries	\$4,885,132	\$5,207,734	\$5,095,650	\$5,132,860	\$37,210
Classified Salaries	\$1,023,761	\$1,073,281	\$1,173,950	\$1,166,000	(\$7,950)
Other Salaries	\$1,117,131	\$1,138,756	\$1,070,050	\$1,057,395	(\$12,655)
Employee Benefits	\$2,232,440	\$2,400,312	\$2,373,535	\$2,364,651	(\$8,884)
Supplies & Materials	\$322,946	\$342,416	\$358,663	\$336,159	(\$22,504)
Tuition	\$174,930	\$160,526	\$160,000	\$193,216	\$33,216
Equipment	\$250,163	\$127,362	\$118,673	\$84,169	(\$34,504)
All Others	\$1,239,478	\$1,020,539	\$952,986	\$944,847	(\$8,139)
Total Expenditures	\$11,660,229	\$11,902,021	\$11,818,207	\$11,820,597	\$2,390

Full Time Equivalent

Administrators	4.00	4.00	0.00
Teachers	100.67	100.02	(0.65)
Classified	53.67	50.16	(3.51)
Total FTE's	158.34	154.18	(4.16)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

**BUFFALO COMMUNITY MIDDLE SCHOOL
JULIE SWAGGERT
GRADE 6-8**

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$305,304	\$302,887	\$319,000	\$345,500	\$26,500
Certified Salaries	\$3,536,205	\$3,672,175	\$3,688,750	\$3,726,000	\$37,250
Classified Salaries	\$752,699	\$747,467	\$809,500	\$747,300	(\$62,200)
Other Salaries	\$525,567	\$562,808	\$529,700	\$537,000	\$7,300
Employee Benefits	\$1,472,935	\$1,548,791	\$1,632,900	\$1,635,315	\$2,415
Supplies & Materials	\$179,541	\$172,578	\$181,717	\$154,344	(\$27,373)
Equipment	\$177,819	\$181,449	\$112,764	\$65,203	(\$47,561)
All Others	\$616,646	\$573,306	\$580,458	\$607,586	\$27,128
Total Expenditures	\$7,566,716	\$7,761,461	\$7,854,789	\$7,818,248	(\$36,541)

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	71.77	70.45	(1.32)
Classified	38.97	35.98	(2.99)
Total FTE's	113.74	109.43	(4.31)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

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

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$110,827	\$88,483	\$112,000	\$56,150	(\$55,850)
Certified Salaries	\$1,351,558	\$1,380,264	\$1,338,362	\$1,307,050	(\$31,312)
Classified Salaries	\$358,077	\$382,157	\$417,032	\$415,750	(\$1,282)
Other Salaries	\$172,085	\$193,813	\$196,850	\$177,100	(\$19,750)
Employee Benefits	\$602,021	\$644,951	\$637,112	\$602,530	(\$34,582)
Supplies & Materials	\$44,151	\$35,017	\$40,712	\$30,835	(\$9,877)
Equipment	\$31,477	\$23,053	\$20,850	\$20,750	(\$100)
All Others	\$158,447	\$167,166	\$183,624	\$222,509	\$38,885
Total Expenditures	\$2,828,643	\$2,914,904	\$2,946,542	\$2,832,674	(\$113,868)

Full Time Equivalent

Administrators	1.00	0.50	(0.50)
Teachers	26.23	24.81	(1.42)
Classified	18.14	16.80	(1.34)
Total FTE's	45.37	42.11	(3.26)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

**HANOVER ELEMENTARY
JEFF OLSON
GRADE K-5**

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$102,670	\$107,358	\$114,000	\$117,600	\$3,600
Certified Salaries	\$1,431,888	\$1,362,409	\$1,379,500	\$1,324,650	(\$54,850)
Classified Salaries	\$328,640	\$347,546	\$380,300	\$358,500	(\$21,800)
Other Salaries	\$108,287	\$128,114	\$131,500	\$134,400	\$2,900
Employee Benefits	\$571,969	\$565,470	\$602,700	\$594,930	(\$7,770)
Supplies & Materials	\$28,209	\$35,413	\$32,930	\$34,190	\$1,260
Equipment	\$26,122	\$14,292	\$14,886	\$20,230	\$5,344
All Others	\$154,446	\$167,573	\$175,636	\$152,050	(\$23,586)
Total Expenditures	\$2,752,231	\$2,728,175	\$2,831,452	\$2,736,550	(\$94,902)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	25.80	24.75	(1.05)
Classified	17.74	16.05	(1.69)
Total FTE's	44.54	41.80	(2.74)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

**MONTROSE ELEMENTARY
GARY THEIS
GRADE K-5**

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$100,955	\$106,871	\$114,000	\$105,850	(\$8,150)
Certified Salaries	\$1,210,128	\$1,216,827	\$1,159,662	\$1,065,600	(\$94,062)
Classified Salaries	\$440,365	\$436,468	\$397,135	\$379,800	(\$17,335)
Other Salaries	\$94,959	\$103,139	\$114,500	\$121,550	\$7,050
Employee Benefits	\$586,213	\$601,016	\$563,311	\$508,530	(\$54,781)
Supplies & Materials	\$38,123	\$39,518	\$29,481	\$26,625	(\$2,856)
Equipment	\$20,206	\$17,708	\$13,100	\$13,600	\$500
All Others	\$103,928	\$109,406	\$141,363	\$148,746	\$7,383
Total Expenditures	\$2,594,877	\$2,630,953	\$2,532,552	\$2,370,301	(\$162,251)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	22.47	21.16	(1.31)
Classified	17.60	15.82	(1.78)
Total FTE's	41.07	37.98	(3.09)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

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

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$99,359	\$105,654	\$112,000	\$115,100	\$3,100
Certified Salaries	\$1,366,173	\$1,393,797	\$1,346,568	\$1,234,700	(\$111,868)
Classified Salaries	\$405,691	\$418,341	\$431,567	\$408,450	(\$23,117)
Other Salaries	\$164,332	\$167,912	\$213,100	\$186,850	(\$26,250)
Employee Benefits	\$585,705	\$609,963	\$624,046	\$585,903	(\$38,143)
Supplies & Materials	\$35,609	\$41,009	\$35,723	\$34,474	(\$1,249)
Equipment	\$50,885	\$65,864	\$16,115	\$17,054	\$939
All Others	\$170,730	\$152,133	\$181,401	\$185,120	\$3,719
Total Expenditures	\$2,878,484	\$2,954,673	\$2,960,520	\$2,767,651	(\$192,869)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	30.51	27.38	(3.13)
Classified	20.83	17.49	(3.34)
Total FTE's	52.34	45.87	(6.47)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

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

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$78,219	\$80,667	\$95,000	\$58,950	(\$36,050)
Certified Salaries	\$825,763	\$822,050	\$766,100	\$786,000	\$19,900
Classified Salaries	\$167,645	\$191,659	\$204,350	\$181,463	(\$22,887)
Other Salaries	\$36,157	\$36,953	\$33,050	\$37,562	\$4,512
Employee Benefits	\$325,435	\$336,385	\$334,800	\$329,488	(\$5,312)
Supplies & Materials	\$13,883	\$14,097	\$12,400	\$12,600	\$200
Equipment	\$26,906	\$8,646	\$17,400	\$16,500	(\$900)
All Others	\$92,743	\$85,500	\$86,716	\$75,863	(\$10,853)
Total Expenditures	\$1,566,751	\$1,575,957	\$1,549,816	\$1,498,426	(\$51,390)

Full Time Equivalent

Administrators	1.00	0.50	(0.50)
Teachers	14.11	14.30	0.19
Classified	15.08	12.49	(2.59)
Total FTE's	30.19	27.29	(2.90)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

**NORTHWINDS ELEMENTARY
GAIL FENEIS
GRADE K-5**

Expenditures	Actual 2006-2007	Actual 2007-2008	Revised Budget 2008-2009	Budget 2009-2010	Increase (Decrease)
Executive Salaries	\$101,366	\$106,871	\$113,500	\$116,600	\$3,100
Certified Salaries	\$1,559,425	\$1,683,563	\$1,774,800	\$1,693,050	(\$81,750)
Classified Salaries	\$427,866	\$490,186	\$548,600	\$462,400	(\$86,200)
Other Salaries	\$140,819	\$186,771	\$171,000	\$199,250	\$28,250
Employee Benefits	\$600,767	\$699,196	\$781,550	\$761,255	(\$20,295)
Supplies & Materials	\$74,779	\$44,708	\$37,385	\$39,858	\$2,473
Equipment	\$2,981	\$25,178	\$20,012	\$18,500	(\$1,512)
All Others	\$259,827	\$233,152	\$300,299	\$236,414	(\$63,885)
Total Expenditures	\$3,167,830	\$3,469,625	\$3,747,146	\$3,527,327	(\$219,819)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	33.15	34.75	1.60
Classified	23.29	19.52	(3.77)
Total FTE's	57.44	55.27	(2.17)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$0	\$82,200	\$107,625	\$111,445
150	Legal	\$55,435	\$35,273	\$38,250	\$36,900
160	Personnel	\$130,832	\$175,014	\$236,165	\$237,390
251	Board of Education	\$41,533	\$48,656	\$60,500	\$51,100
252	Superintendent	\$273,089	\$265,238	\$290,385	\$305,210
252-410	Elections	\$0	\$7,710	\$4,000	\$4,000
256	Business Office	\$512,089	\$526,243	\$562,995	\$544,340
Sub-Total District Wide		\$1,012,978	\$1,140,334	\$1,299,920	\$1,290,385
Operation & Maintenance of Plant					
006	Salaries - Custodial	\$190,695	\$133,074	\$237,500	\$239,200
111	Telephone Lease	\$96,000	\$104,000	\$96,000	\$96,100
113	Travel	\$698	\$515	\$3,000	\$3,000
131	Snow Removal	\$22,005	\$21,840	\$45,000	\$45,000
143	In Service	\$10,500	\$660	\$4,000	\$4,000
110/204	Custodian Supplies	\$8,657	\$13,046	\$13,300	\$13,300
211/212	Fuel	\$8,073	\$6,852	\$6,800	\$12,000
295	Benefits - Custodial	\$59,111	\$61,986	\$68,250	\$71,760
306	Miscellaneous Expenses	\$2,504	\$4,800	\$3,000	\$3,000
300	Care & Upkeep Buildings	\$12,942	(\$310)	\$10,400	\$10,300
301	Care & Upkeep Grounds	\$2,967	\$2,161	\$2,200	\$2,200
303	Care & Upkeep Equipment	\$2,000	\$20,191	\$2,000	\$2,000
257	Mail Room	\$44,089	\$63,076	\$58,000	\$63,500
277	Warehouse	\$39,744	(\$65,423)	\$24,100	\$23,650
281	Laundry	\$29,891	\$32,867	\$26,500	\$24,130
620	A-V Repair	\$99,909	\$118,293	\$68,000	\$42,215
815	Energy Management	\$23,289	\$29,859	\$0	\$0
District Operations of Plant		\$310,528	\$268,297	\$305,032	\$314,977
Sub-Total Ops & Maint of Plant		\$963,602	\$815,784	\$973,082	\$970,332

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Transportation					
000	Transportation Opt Out	\$0	\$0	\$0	\$23,000
714/715	Integration District Transportation	\$69,635	\$116,485	\$300,000	\$300,000
716	Noon Kindergarten	\$183,836	\$103,203	\$220,000	\$226,160
717	Late Activities	\$58,361	\$58,957	\$55,000	\$0
720	Regular Transportation	\$2,033,364	\$1,434,546	\$1,982,250	\$1,991,490
720	Regular Transportation - Fuel	\$0	\$214,073	\$225,000	\$225,000
723	Special Ed Transportation	\$539,835	\$319,881	\$450,400	\$533,000
723	Special Ed Transportation - Fuel	\$0	\$30,392	\$60,000	\$50,000
725	Between Schools Instructional	\$32,098	\$66,509	\$40,000	\$45,000
733	Non-Authorized	\$0	\$48,327	\$10,000	\$10,000
	Sub-Total Transportation	\$2,917,129	\$2,392,373	\$3,342,650	\$3,403,650
Special Education					
401	Speech Therapy	\$70,957	\$332,899	\$307,000	\$319,280
402	Mild Moderate Handicapped	\$64,676	\$65,277	\$0	\$15,275
403	Moderate Severe Handicapped	\$17,238	\$37	\$0	\$0
404	Physically Impaired	\$409,588	\$439,921	\$443,750	\$464,280
405	Deaf	\$108,226	\$104,456	\$87,750	\$86,645
406	Visually Impaired	\$72,501	\$86,488	\$83,300	\$83,210
407	Learning Disabilities	\$15,983	\$9,267	\$0	\$0
408	EBD	\$7,364	\$13,513	\$6,300	\$0
410	Other Health Disabilities	\$13,984	\$4,795	\$0	\$0
411	Autism	\$42,292	\$28,946	\$0	\$0
412	Developmentally Delayed	\$6,057	\$1,747	\$0	\$0
419	Special Ed. Administration	\$123,702	\$136,704	\$147,500	\$162,140
420/421	Special Ed Support	\$304,960	\$339,238	\$493,450	\$434,910
420	Special Ed ARRA	\$0	\$0	\$0	\$610,286
500-412	ECSE Early Childhood	\$689,476	\$574,697	\$548,650	\$594,275
500-730	ECSE Psychological Services	\$0	\$5,941	\$0	\$10,985
219	All Elementary LEP	\$4,546	\$41,890	\$52,000	\$49,530
085	PRIDE	\$0	\$0	\$198,050	\$186,340
998	Tuition - Other Districts	\$325,009	\$803,887	\$296,000	\$380,500
	Sub-Total Special Education	\$2,276,559	\$2,989,703	\$2,663,750	\$3,397,656

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Instructional Support					
212	Substitutes - Secondary	\$202,009	\$70,510	\$6,000	\$4,050
009	Substitutes - Elementary	\$191,404	\$78,020	\$8,000	\$4,450
600/601	Summer School/Inc. Sp. Ed.	\$229,524	\$194,978	\$166,762	\$66,700
197	Parental Involvement	\$40,857	\$25,906	\$0	\$0
224	Staff Development	\$214,401	\$229,368	\$212,000	\$247,185
225	Instructional Improvement	\$85,381	\$85,150	\$71,800	\$46,000
228	Instructional Administration	\$208,959	\$220,218	\$243,625	\$215,845
259	Data Processing	\$145,716	\$125,574	\$124,595	\$128,735
284	Printing-Duplicating-Newsletter	\$148,615	\$132,624	\$133,250	\$134,270
315	Integration	\$479,063	\$234,275	\$313,500	\$445,267
680	Technology	\$836,420	\$530,622	\$453,600	\$647,540
680	One Time Tech Aid	\$0	\$263,544	\$370,000	\$0
452	Art Grant	\$3,321	\$225	\$0	\$0
505	St. Francis Music	\$3,551	\$3,791	\$0	\$0
570	Gifted Education	\$0	\$0	\$168,000	\$89,830
131	Tuition - Vocational Center	\$393,773	\$413,659	\$391,473	\$380,820
144	Tuition - Vocational-Alternate	\$191,407	\$240,878	\$251,000	\$243,460
	Tuition - WTC Targeted Services	\$17,632	\$10,081	\$19,250	\$16,525
401	Title I	\$46,162	\$42,321	\$43,135	\$58,230
401	Title I ARRA	\$0	\$0	\$0	\$16,841
414/453	Title II	\$134,437	\$137,311	\$180,048	\$133,366
415	Title V	\$10,915	\$8,472	\$87	\$0
417	Title III	\$0	\$9,398	\$23,777	\$16,200
433	Chemical/Tobacco Drug	\$29,064	\$16,276	\$14,304	\$31,395
Sub-Total Instructional Support		\$3,612,611	\$3,073,201	\$3,194,206	\$2,926,709

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$178,859	\$181,983	\$161,350	\$176,712
210	Secondary - Other	\$405,740	\$433,145	\$380,630	\$386,035
211/212	All Instructional Programs & Subs	\$507,448	\$560,295	\$514,068	\$508,335
044	Workers Compensation	\$97,498	\$82,104	\$68,250	\$67,900
126	Reading	\$45,464	\$53,629	\$76,515	\$87,575
202	Guidance Services	\$380,566	\$376,558	\$398,820	\$416,360
209	Title III	\$5,238	\$0	\$0	\$0
219	LEP	\$85,912	\$73,980	\$71,725	\$71,225
221	Homebound	\$2,970	\$6,382	\$5,000	\$0
223	Homework Help	\$0	\$0	\$3,500	\$0
224	Staff Development	\$142,315	\$157,244	\$11,829	\$11,414
226	Library	\$173,808	\$169,993	\$139,275	\$116,430
227	Audio Visual	\$33,871	\$34,399	\$29,500	\$0
229	Curriculum Development	\$65,819	\$27,239	\$0	\$26,000
275	Operation of Plant	\$1,086,123	\$1,090,113	\$1,182,750	\$1,179,925
300	Language Arts	\$758,186	\$814,404	\$744,050	\$841,405
315	Integration	\$187,975	\$247,185	\$372,000	\$174,537
320	Grants & Tech Prep	\$2,101	\$3,211	\$0	\$0
351	French	\$44,657	\$47,375	\$51,000	\$52,130
352	German	\$82,876	\$82,431	\$59,500	\$60,710
353	Spanish	\$192,807	\$215,618	\$229,200	\$208,660
380	Special Needs	\$286,942	\$198,409	\$182,000	\$217,995
400	Mathematics	\$577,426	\$627,792	\$614,000	\$690,440
401	Speech Therapy	\$78,413	\$85,841	\$85,700	\$87,385
402	Mild Moderate Handicapped	\$245,673	\$261,387	\$230,440	\$216,210
403	Moderate Severe Handicapped	\$136,392	\$166,241	\$196,850	\$255,520
404	Physically Impaired	\$0	\$870	\$1,000	\$950
405	Deaf	\$905	\$0	\$27,000	\$21,840
406	Visually Impaired	\$0	\$0	\$0	\$2,960
407	Learning Disabilities	\$315,745	\$325,846	\$377,350	\$498,015
408	EBD	\$368,991	\$402,518	\$356,150	\$400,138
410	Other Health Disabilities	\$3,720	\$5,522	\$7,000	\$5,460
411	Autism	\$19,166	\$45,889	\$53,500	\$58,265
449	Magnet Art School	\$331,932	\$70,755	\$25,000	\$21,250
452	Art	\$205,946	\$284,898	\$285,700	\$264,985
453	Art Resale	\$13,097	\$4,347	\$16,000	\$16,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School (Continued)					
454	Vocal Music	\$90,753	\$93,140	\$88,400	\$95,445
455	Instrumental Music	\$169,170	\$193,627	\$187,500	\$162,640
457	Band Resale	\$2,001	\$2,303	\$11,000	\$11,000
459	Orchestra	\$665	\$3,672	\$3,200	\$3,100
460	Dance	\$0	\$698	\$21,230	\$740
503/505	Phy Ed & Health	\$457,975	\$453,279	\$474,200	\$440,330
550	Social Studies	\$781,933	\$831,783	\$843,723	\$815,065
570	Gifted Education	\$81,961	\$61,786	\$1,000	\$0
600	Natural Science	\$621,299	\$704,465	\$770,800	\$778,555
601	College in School	\$2,697	\$2,181	\$65,000	\$60,000
652	Business Education	\$187,887	\$201,545	\$205,270	\$185,690
680	Technology	\$54,423	\$59,018	\$65,500	\$60,190
700	Industrial Arts	\$273,615	\$285,906	\$166,800	\$228,900
712	Agriculture	\$111,531	\$129,067	\$135,920	\$109,065
716	Home Economics	\$166,556	\$171,399	\$178,300	\$178,885
717	Industrial Arts Resale	\$19,540	\$21,022	\$20,000	\$20,000
720	Health Services	\$53,941	\$52,497	\$70,000	\$55,615
730	Psychologists	\$64,392	\$55,014	\$71,100	\$64,340
740	Social Workers	\$127,976	\$138,472	\$137,200	\$137,890
790	Safe Schools Officer	\$38,670	\$31,008	\$33,075	\$33,075
800	Athletics & Activities	\$888,467	\$867,015	\$907,715	\$884,585
045	Phoenix Learning Center	\$400,196	\$405,521	\$404,622	\$352,721
	Sub-Total High School	\$11,660,229	\$11,902,021	\$11,818,207	\$11,820,597

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$142,394	\$152,000	\$155,714	\$161,140
210	Secondary - Other	\$256,618	\$261,928	\$276,900	\$265,720
211/212	All Instructional Programs & Subs	\$436,866	\$600,922	\$574,867	\$579,043
044	Workers Compensation	\$71,499	\$66,818	\$55,250	\$55,400
006	Sixth Grade	\$952,084	\$972,039	\$1,037,855	\$990,340
126	Reading	\$116,610	\$98,928	\$65,395	\$62,885
202	Guidance Services	\$209,432	\$182,252	\$203,800	\$206,385
219	LEP	\$31,479	\$36,379	\$71,800	\$73,370
221	Homebound	\$686	\$679	\$0	\$0
224	Staff Development	\$82,531	\$121,003	\$15,500	\$7,361
226	Library	\$207,785	\$114,660	\$48,720	\$13,850
275	Operation of Plant	\$796,214	\$770,249	\$860,450	\$831,145
300	Language Arts	\$364,740	\$369,130	\$399,400	\$382,391
315	Integration	\$46,762	\$51,838	\$0	\$0
400	Mathematics	\$391,380	\$391,801	\$414,100	\$451,725
401	Speech Therapy	\$78,955	\$60,752	\$70,478	\$71,751
402	Mild Moderate Handicapped	\$112,541	\$93,600	\$115,329	\$141,709
403	Moderate Severe Handicapped	\$214,900	\$210,587	\$174,329	\$201,528
405	Deaf	\$25,261	\$25,170	\$0	\$0
406	Visually Impaired	\$0	\$0	\$40,300	\$39,195
407	Learning Disabilities	\$332,806	\$367,176	\$406,029	\$442,549
408	EBD	\$205,046	\$198,779	\$200,079	\$201,605
411	Autism	\$24,047	\$49,715	\$63,000	\$59,540
452	Art	\$152,484	\$172,483	\$183,500	\$170,568
454	Vocal Music	\$134,801	\$139,075	\$154,390	\$155,660
455	Instructional Music	\$251,402	\$266,789	\$246,265	\$226,845
456	General Music	\$2,147	\$1,009	\$2,500	\$1,650
457	Band Resale	\$4,564	\$4,591	\$5,000	\$5,000
503/505	Phy Ed & Health	\$387,720	\$415,771	\$398,400	\$439,125
550	Social Studies	\$351,820	\$364,123	\$419,780	\$410,725
570	Gifted Education	\$85,290	\$84,336	\$1,500	\$0
600	Natural Science	\$409,488	\$406,352	\$416,983	\$419,671
680	Technology	\$57,384	\$59,351	\$85,500	\$63,985

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
700	Industrial Arts	\$148,402	\$151,027	\$183,500	\$180,495
716	Home Economics	\$131,585	\$135,609	\$129,800	\$116,710
717	Industrial Arts Resale	\$0	\$578	\$700	\$700
720	Health Services	\$49,240	\$52,625	\$37,785	\$41,675
730	Psychologists	\$45,935	\$42,153	\$68,078	\$73,085
740	Social Workers	\$80,867	\$85,683	\$90,508	\$88,582
790	Safe Schools Officer	\$12,890	\$20,624	\$22,050	\$22,050
800	Athletics & Activities	\$142,609	\$154,610	\$147,965	\$151,800
	Targeted Services	\$17,452	\$8,267	\$11,290	\$11,290
	Sub-Total Middle School	\$7,566,716	\$7,761,461	\$7,854,789	\$7,818,248

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$141,264	\$116,760	\$148,100	\$75,395
260	All Instructional Programs & Subs	\$189,632	\$204,342	\$221,150	\$229,765
044	Workers Compensation	\$26,000	\$24,297	\$19,500	\$20,150
	Salaries/Benefits K-5	\$1,122,731	\$1,158,472	\$1,160,700	\$1,145,300
007	Kindergarten Supplies	\$811	\$0	\$600	\$600
201	Communication Skills Supplies	\$7,951	\$11,878	\$7,200	\$6,600
202	Mathematics Supplies	\$5,910	\$6,748	\$5,000	\$5,700
203	Art Supplies	\$1,801	\$765	\$2,000	\$1,700
210	Social Studies Supplies	\$1,529	\$50	\$1,300	\$1,600
211	Natural Science Supplies	\$1,026	\$6,467	\$1,400	\$1,200
216	Title I	\$83,094	\$120,450	\$103,288	\$109,233
216	Title I ARRA	\$0	\$0	\$0	\$33,681
217	Basic Skills	\$61,629	\$57,255	\$67,000	\$35,555
219/221	LEP/Homebound	\$23,294	\$17,655	\$15,000	\$16,315
224	Staff Development	\$50,545	\$36,707	\$6,738	\$7,064
226	Library	\$81,557	\$87,309	\$93,900	\$81,150
227	Audio Visual Supplies	\$2,948	\$2,753	\$1,000	\$1,000
229	Curriculum Development	\$0	\$20,654	\$20,655	\$11,300
240	Safety Patrol	\$1,824	\$1,553	\$125	\$100
275	Operation of Plant	\$252,142	\$235,946	\$285,100	\$281,215
401	Speech Therapy	\$102,920	\$78,103	\$81,800	\$81,655
402	Mild Moderate Handicapped	\$55,216	\$60,576	\$44,000	\$35,620
403	Moderate Severe Handicapped	\$64,295	\$68,306	\$72,085	\$151,665
407	Learning Disabilities	\$142,022	\$151,678	\$186,300	\$111,225
408	EBD	\$65,105	\$74,907	\$84,500	\$76,190
410	Other Health Disabilities	\$14,778	\$20,720	\$9,000	\$6,045
411	Autism	\$4,881	\$14,835	\$15,000	\$53,560
412	Early Childhood	\$0	\$15,369	\$0	\$0
455	Instrumental Music	\$33,068	\$16,577	\$20,000	\$0
456	General Music	\$68,874	\$70,745	\$60,400	\$89,075
503/505	Phy Ed & Health	\$56,236	\$50,840	\$53,600	\$46,360
570	Gifted Education	\$35,311	\$36,611	\$525	\$300
720	Health Services	\$54,493	\$58,405	\$60,350	\$60,970
730	Psychologists	\$41,504	\$45,863	\$51,450	\$22,720
740	Social Workers	\$31,284	\$32,028	\$33,200	\$18,090
	Targeted Services	\$2,968	\$9,280	\$14,576	\$14,576
	Sub-Total Parkside	\$2,828,643	\$2,914,904	\$2,946,542	\$2,832,674

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$134,108	\$140,745	\$149,700	\$156,580
260	All Instructional Programs & Subs	\$179,045	\$190,770	\$230,416	\$237,640
044	Workers Compensation	\$26,000	\$24,297	\$19,500	\$20,150
	Salaries/Benefits K-5	\$1,375,304	\$1,315,792	\$1,383,100	\$1,319,500
007	Kindergarten Supplies	\$2,678	\$7,039	\$3,800	\$3,800
201	Communication Skills Supplies	\$7,040	\$13,017	\$1,000	\$2,000
202	Mathematics Supplies	\$11,717	\$5,351	\$6,500	\$6,500
203	Art Supplies	\$1,960	\$1,379	\$1,500	\$500
210	Social Studies Supplies	\$232	\$0	\$500	\$1,200
211	Natural Science Supplies	\$1,459	\$5,689	\$2,000	\$1,500
217	Basic Skills	\$98,515	\$98,219	\$91,500	\$55,445
219/221	LEP/Homebound	\$21,796	\$22,161	\$35,000	\$33,565
224	Staff Development	\$35,996	\$42,643	\$6,500	\$6,500
226	Library	\$70,492	\$72,924	\$74,500	\$62,785
227	Audio Visual Supplies	\$276	\$0	\$1,000	\$1,000
229	Curriculum Development	\$0	\$29,105	\$23,816	\$0
275	Operation of Plant	\$233,263	\$235,526	\$271,210	\$238,790
315	Integration	\$10,314	\$10,803	\$0	\$0
401	Speech Therapy	\$42,442	\$12,778	\$54,300	\$58,410
402	Mild Moderate Handicapped	\$15,396	\$16,136	\$17,000	\$16,770
404	Physically Impaired	\$27,501	\$28,474	\$29,000	\$24,700
406	Visually Impaired	\$0	\$13,732	\$23,500	\$20,150
407	Learning Disabilities	\$104,937	\$106,705	\$107,300	\$110,220
408	EBD	\$35,305	\$37,000	\$38,500	\$41,405
410	Other Health Disabilities	\$7,434	\$8,584	\$12,500	\$30,000
411	Autism	\$19,321	\$18,585	\$25,100	\$25,155
412	Developmentally Delayed	\$28,106	\$8,623	\$12,500	\$22,360
455	Instrumental Music	\$15,128	\$15,968	\$0	\$0
456	General Music	\$63,460	\$65,115	\$69,100	\$68,440
503/505	Phy Ed & Health	\$71,246	\$72,210	\$77,600	\$81,810
570	Gifted Education	\$38,186	\$39,734	\$0	\$0
720	Health Services	\$38,168	\$39,499	\$42,265	\$42,845
730	Psychologists	\$16,838	\$10,149	\$355	\$18,490
740	Social Workers	\$18,568	\$19,423	\$20,890	\$28,340
	Sub-Total Hanover	\$2,752,231	\$2,728,175	\$2,831,452	\$2,736,550

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$130,892	\$139,200	\$150,500	\$141,246
260	All Instructional Programs & Subs	\$298,588	\$335,851	\$248,450	\$235,105
044	Workers Compensation	\$26,000	\$27,335	\$22,750	\$22,650
	Salaries/Benefits K-5	\$1,088,381	\$1,069,908	\$1,062,300	\$979,550
007	Kindergarten Supplies	\$0	\$0	\$15,198	\$300
201	Communication Skills Supplies	\$11,952	\$15,591	\$0	\$9,500
202	Mathematics Supplies	\$5,800	\$4,891	\$0	\$4,000
203	Art Supplies	\$1,984	\$455	\$2,000	\$2,000
210	Social Studies Supplies	\$4,197	\$1,404	\$1,000	\$1,000
211	Natural Science Supplies	\$3,790	\$3,804	\$1,000	\$1,000
209/216	Title III & Title I	\$71,557	\$92,478	\$118,689	\$96,515
216	Title I ARRA	\$0	\$0	\$0	\$29,190
217	Basic Skills	\$30,768	\$23,723	\$25,000	\$22,230
219/221	LEP/Homebound	\$24,755	\$29,271	\$30,400	\$30,965
224	Staff Development	\$29,875	\$33,019	\$5,800	\$9,350
226	Library	\$38,791	\$44,360	\$45,400	\$48,570
227	Audio Visual Supplies	\$0	\$579	\$300	\$200
229	Curriculum Development	\$0	\$17,279	\$17,900	\$0
275	Operation of Plant	\$171,872	\$171,270	\$199,310	\$195,180
315	Integration	\$1,081	\$0	\$0	\$0
401	Speech Therapy	\$70,369	\$72,038	\$76,400	\$75,800
402	Mild Moderate Handicapped	\$98,651	\$79,976	\$46,500	\$93,345
403	Moderate Severe Handicapped	\$57,240	\$62,705	\$28,500	\$22,330
404	Physically Impaired	\$4,808	\$0	\$0	\$0
405	Deaf	\$0	\$0	\$100	\$100
407	Learning Disabilities	\$47,894	\$43,613	\$48,700	\$49,890
408	EBD	\$0	\$5,159	\$50,400	\$56,395
410	Other Health Disabilities	\$4,809	\$0	\$0	\$0
411	Autism	\$67,691	\$70,205	\$74,100	\$68,090
412	Developmentally Delayed	\$98,647	\$68,373	\$98,500	\$37,475
420/421	Special Ed Support	\$5,040	\$2,987	\$0	\$0
455	Instrumental Music	\$18,232	\$18,874	\$100	\$200
456	General Music	\$50,671	\$51,956	\$39,000	\$40,635
503/505	Phy Ed & Health	\$44,567	\$46,566	\$37,600	\$27,900
570	Gifted Education	\$24,655	\$26,349	\$800	\$500
720	Health Services	\$34,392	\$44,448	\$42,700	\$38,485
730	Psychologists	\$10,213	\$10,087	\$18,900	\$6,250
740	Social Workers	\$15,532	\$15,888	\$18,300	\$18,400
	Targeted Services	\$1,183	\$1,311	\$5,955	\$5,955
	Sub-Total Montrose	\$2,594,877	\$2,630,953	\$2,532,552	\$2,370,301

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$129,042	\$136,755	\$148,000	\$151,630
260	All Instructional Programs & Subs	\$209,569	\$302,007	\$283,490	\$261,585
044	Workers Compensation	\$26,000	\$30,372	\$26,000	\$25,150
	Salaries/Benefits K-5	\$1,178,110	\$1,196,891	\$1,152,800	\$1,092,715
201	Communication Skills Supplies	\$15,951	\$4,767	\$4,500	\$4,500
202	Mathematics Supplies	\$7,633	\$5,008	\$8,000	\$8,000
203	Art Supplies	\$1,723	\$1,854	\$2,000	\$2,000
210	Social Studies Supplies	\$238	\$227	\$350	\$350
211	Natural Science Supplies	\$1,099	\$3,928	\$2,000	\$2,000
216	Title I	\$85,546	\$111,415	\$102,381	\$105,493
216	Title I ARRA	\$0	\$0	\$0	\$32,558
217	Basic Skills	\$52,866	\$41,015	\$43,500	\$32,630
219/221	LEP/Homebound	\$16,507	\$14,637	\$15,500	\$15,275
224	Staff Development	\$44,247	\$43,972	\$9,800	\$9,800
226	Library	\$103,621	\$63,443	\$13,765	\$13,400
227	Audio Visual Supplies	\$325	\$730	\$500	\$500
229	Curriculum Development	\$0	\$24,257	\$25,500	\$0
275	Operation of Plant	\$209,402	\$189,399	\$236,210	\$228,395
315	Integration	\$136	\$0	\$0	\$0
401	Speech Therapy	\$65,173	\$68,588	\$72,710	\$71,385
402	Mild Moderate Handicapped	\$130,317	\$102,961	\$137,000	\$106,210
403	Moderate Severe Handicapped	\$24,367	\$25,503	\$22,420	\$23,755
407	Learning Disabilities	\$103,728	\$127,160	\$133,850	\$140,685
408	EBD	\$35,348	\$19,583	\$22,000	\$22,425
411	Autism	\$116,681	\$158,343	\$165,000	\$148,820
412	Developmentally Delayed	\$45,526	\$16,133	\$30,000	\$30,745
455	Instrumental Music	\$14,766	\$15,946	\$0	\$0
456	General Music	\$66,912	\$68,212	\$75,050	\$61,715
503/505	Phy Ed & Health	\$71,108	\$43,955	\$47,550	\$550
570	Gifted Education	\$35,978	\$37,212	\$615	\$550
605	Instructional Support	\$0	\$0	\$61,300	\$51,415
720	Health Services	\$35,980	\$38,285	\$43,123	\$46,159
730	Psychologists	\$20,360	\$19,566	\$32,560	\$33,540
740	Social Workers	\$30,225	\$34,937	\$33,120	\$33,790
	Targeted Services	\$0	\$7,612	\$9,926	\$9,926
	Sub-Total Tatanka	\$2,878,484	\$2,954,673	\$2,960,520	\$2,767,651

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$103,138	\$105,683	\$128,000	\$81,735
260	All Instructional Programs & Subs	\$138,618	\$148,533	\$151,400	\$157,670
044	Workers Compensation	\$26,002	\$18,223	\$16,250	\$15,100
	Salaries/Benefits K-5	\$724,019	\$774,058	\$722,000	\$729,365
009	General Supplies	\$4,913	\$2,726	\$5,000	\$6,000
205	Mathematics Supplies	\$6,098	\$6,543	\$4,500	\$5,000
207	Art Supplies	\$499	\$1,121	\$300	\$443
208	Reading Supplies	\$5,135	\$4,625	\$3,300	\$5,000
216	Title I	\$35,362	\$0	\$0	\$0
217	Basic Skills	\$25,412	\$28,822	\$33,000	\$8,255
219/221	LEP/Homebound	\$5,157	\$5,454	\$6,250	\$5,460
224	Staff Development	\$26,950	\$24,841	\$6,000	\$6,000
226	Library	\$14,878	\$6,677	\$15,000	\$12,500
229	Curriculum Development	\$0	\$12,248	\$12,250	\$0
236	Science	\$3,542	\$6,073	\$2,000	\$1,000
240	Safety Patrol	\$0	\$649	\$1,000	\$1,000
275	Operation of Plant	\$103,509	\$89,432	\$101,678	\$104,993
401	Speech Therapy	\$22,569	\$38,927	\$40,788	\$42,305
402	Mild Moderate Handicapped	\$29,743	\$24,179	\$26,300	\$60,295
407	Learning Disabilities	\$47,018	\$25,929	\$52,600	\$60,720
408	EBD	\$23,207	\$32,059	\$26,000	\$26,000
411	Autism	\$0	\$8,285	\$0	\$0
412	Developmentally Delayed	\$22,533	\$26,037	\$46,500	\$44,710
455	Instrumental Music	\$10,941	\$11,896	\$0	\$0
456	General Music	\$72,961	\$76,600	\$82,000	\$73,625
503/505	Phy Ed & Health	\$41,678	\$37,723	\$31,900	\$23,255
570	Gifted Education	\$24,396	\$16,025	\$300	\$300
720	Health Services	\$19,028	\$18,975	\$21,400	\$16,110
730	Psychologists	\$16,683	\$10,606	\$200	\$200
740	Social Workers	\$6,088	\$6,353	\$7,150	\$4,635
	Targeted Services	\$6,674	\$6,655	\$6,750	\$6,750
	Sub-Total Discovery	\$1,566,751	\$1,575,957	\$1,549,816	\$1,498,426

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$131,229	\$138,039	\$147,000	\$153,080
260	All Instructional Programs & Subs	\$205,355	\$243,646	\$286,274	\$251,178
044	Workers Compensation	\$26,000	\$30,372	\$26,000	\$25,150
	Salaries/Benefits K-5	\$1,396,439	\$1,542,874	\$1,638,200	\$1,639,625
007	Kindergarten Supplies	\$509	\$0	\$0	\$0
201	Communication Skills Supplies	\$39,855	\$10,753	\$5,500	\$3,286
202	Mathematics Supplies	\$673	\$1,444	\$9,500	\$26,683
207	Art Supplies	\$3,874	\$0	\$0	\$0
210	Social Studies Supplies	\$2,972	\$0	\$3,670	\$1,670
211	Natural Science Supplies	\$3,104	\$7,197	\$2,670	\$2,670
217	Basic Skills	\$63,872	\$59,349	\$65,600	\$59,540
219/221	LEP/Homebound	\$13,822	\$14,350	\$15,200	\$15,520
224	Staff Development	\$48,891	\$51,194	\$10,500	\$11,000
226	Library	\$62,215	\$82,715	\$80,412	\$87,155
227	Audio Visual Supplies	\$202	\$2,170	\$2,245	\$1,205
229	Curriculum Development	\$0	\$28,112	\$28,000	\$0
275	Operation of Plant	\$356,108	\$330,632	\$412,650	\$361,855
315	Integration	\$880	\$0	\$0	\$0
401	Speech Therapy	\$69,770	\$88,851	\$88,500	\$64,005
402	Mild Moderate Handicapped	\$0	\$8,634	\$0	\$39,000
403	Moderate Severe Handicapped	\$197,615	\$227,308	\$301,800	\$201,725
407	Learning Disabilities	\$131,673	\$171,915	\$161,000	\$137,370
408	EBD	\$118,167	\$140,718	\$135,700	\$118,865
410	Other Health Disabilities	\$0	\$0	\$8,000	\$0
411	Autism	\$0	\$0	\$38,500	\$39,910
412	Developmentally Delayed	\$673	\$16,029	\$25,500	\$23,530
455	Instrumental Music	\$15,826	\$16,107	\$0	\$0
456	General Music	\$51,895	\$52,101	\$58,400	\$101,125
503/505	Phy Ed & Health	\$77,902	\$74,834	\$91,900	\$80,975
570	Gifted Education	\$56,681	\$37,054	\$400	\$600
720	Health Service	\$40,065	\$41,806	\$39,225	\$43,235
730	Psychologists	\$20,358	\$19,514	\$32,600	\$33,630
740	Social Workers	\$31,205	\$31,907	\$32,200	\$33,740
Sub-Total Northwinds		\$3,167,830	\$3,469,625	\$3,747,146	\$3,557,327

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

GENERAL FUND 01

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Other					
042	Severance Pay	\$336,538	\$324,998	\$409,200	\$406,760
044	Workers Compensation	\$0	\$31,590	\$26,000	\$27,800
280	Reemployment	\$22,975	\$21,668	\$45,000	\$45,000
291	Retirees Health	\$378,010	\$450,257	\$455,000	\$509,650
605-312	Staffing Contingency	\$23,118	\$13,951	\$25,000	\$205,000
605-113	Itinerate Staffing Travel	\$0	\$0	\$0	\$10,000
340	Property & Liability Insurance	\$219,739	\$203,462	\$124,000	\$124,000
345	Insurance Recovery	\$100	\$0	\$190,750	\$10,000
790	Violence Prevention DARE	\$2,083	\$1,701	\$2,000	\$2,000
930	Short Term Debt Cost	\$8,126	\$114,341	\$20,000	\$130,000
	Student Activities - 09	\$822,415	\$624,579	\$542,350	\$546,480
	Sub-Total Other	\$1,813,103	\$1,786,547	\$1,839,300	\$2,016,690
	Total General Fund Expenditures	\$47,611,743	\$48,135,711	\$49,553,932	\$49,407,196

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-Unreserved.

The focus of Community Education activities enrichment programs for any age level that are not part of the K-12 education program.

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.

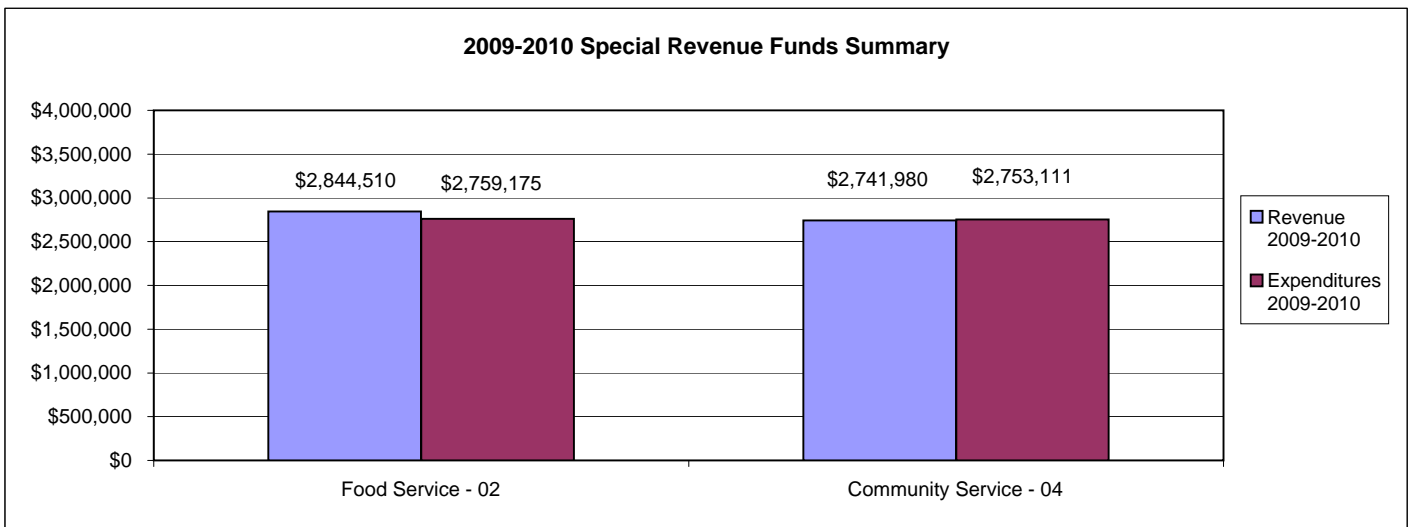
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance 6/30/08	Revenue 2008-2009	Expenditures 2008-2009	Fund Balance 6/30/09	Revenue 2009-2010	Expenditures 2009-2010	Fund Balance 6/30/10
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$117,968	\$2,854,670	\$2,890,575	\$82,063	\$2,844,510	\$2,759,175	\$167,398
Community Service - 04	\$272,409	\$2,594,097	\$2,553,142	\$313,364	\$2,741,980	\$2,753,111	\$302,233
Total	\$390,377	\$5,448,767	\$5,443,717	\$395,427	\$5,586,490	\$5,512,286	\$469,631



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

FOOD SERVICE - FUND 02

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$11,355	\$13,583	\$5,000	\$3,000
141	Student Lunch Sales	\$960,440	\$1,047,889	\$1,110,200	\$1,103,740
144	Adult Lunch Sales	\$32,446	\$28,159	\$53,300	\$29,990
188	Refunds	\$8,673	\$3,339	\$5,000	\$4,000
196	Sale of Equipment	\$0	\$0	\$5,000	\$0
300	State Lunch Aid	\$67,496	\$81,786	\$85,700	\$81,000
405	Federal Lunch Aid	\$147,848	\$156,757	\$121,000	\$113,000
472	Federal Free & Reduced	\$314,339	\$365,771	\$433,000	\$534,400
473	Federal Commodity Rebate	\$16,439	\$53,921	\$20,000	\$40,000
474	Federal Commodities	\$81,148	\$61,818	\$110,000	\$90,000
Sub-Total Lunch - 701		\$1,640,184	\$1,813,023	\$1,948,200	\$1,999,130
Breakfast - 705					
141	Student Breakfast Sales	\$41,181	\$37,547	\$49,500	\$51,420
142	Ala Carte Sales	\$80,591	\$128,483	\$86,500	\$94,665
144	Adult Breakfast Sales	\$421	\$295	\$370	\$620
312	State Breakfast Aid	\$22,464	\$25,060	\$26,200	\$21,700
476	Federal Breakfast Aid	\$56,526	\$64,501	\$67,400	\$87,700
Sub-Total Breakfast - 705		\$201,183	\$255,886	\$229,970	\$256,105
Other - 703 & 707					
142	Ala Carte Sales	\$512,726	\$401,708	\$575,000	\$510,000
143	Milk Sales	\$0	\$0	\$22,500	\$22,500
145	Bulk Milk Sales	\$19,485	\$22,072	\$0	\$0
150	Auxiliary -Community Rel.	\$2,428	\$15,687	\$15,000	\$16,000
160	Auxillary-School Related	\$46,228	\$43,317	\$55,000	\$30,000
300	Kindergarten Milk State	\$2,292	\$1,709	\$5,000	\$7,750
475	Kindergarten Milk Federal	\$739	\$810	\$4,000	\$3,025
Sub-Total Other - 703 & 707		\$580,867	\$485,303	\$676,500	\$589,275
Total Food Service Revenue		\$2,422,234	\$2,554,212	\$2,854,670	\$2,844,510

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

FOOD SERVICE - FUND 02

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$72,014	\$74,692	\$77,000	\$79,000
005	Clerical Salaries	\$16,170	\$22,105	\$25,000	\$26,000
006	Skilled Trade	\$529,058	\$559,763	\$520,000	\$570,000
007	Custodial/Delivery	\$0	\$57,500	\$60,000	\$55,000
026	Unskilled Temporary	\$8,365	\$9,520	\$9,000	\$10,000
041	Life Insurance	\$2,179	\$2,645	\$2,700	\$2,700
042	Severance Pay	\$12,096	\$31,248	\$20,000	\$18,500
043	Hospitalization	\$78,651	\$91,977	\$85,000	\$85,000
044	Workers Compensation	\$31,057	\$37,776	\$35,000	\$35,000
046	State Retirement Contribution	\$37,750	\$42,060	\$40,000	\$40,000
047	Income Protection	\$214	\$231	\$325	\$325
061	Non Licensed FICA	\$45,794	\$48,583	\$50,000	\$50,000
235	Dental Insurance	\$6,568	\$6,098	\$7,000	\$7,000
250	403b Match	\$0	\$0	\$0	\$1,000
101	Contracted Services/Debit System	\$5,136	\$5,663	\$4,000	\$4,000
102	Audit Expense	\$2,200	\$2,250	\$2,500	\$2,500
106	Cert. Travel & Fees	\$4,295	\$3,342	\$5,000	\$4,000
110	Postage	\$2,004	\$924	\$2,000	\$1,000
111	Telephone	\$0	\$13	\$0	\$0
113	Travel	\$4,195	\$4,932	\$5,000	\$4,000
115	Advertising	\$46	\$420	\$200	\$200
116	Printing	\$1,060	\$1,474	\$500	\$500
122	Electricity	\$0	\$34,000	\$35,000	\$35,000
124	Water-Sewer-Garbage	\$0	\$24,000	\$25,000	\$25,000
125	Repairs & Maintenance	\$11,605	\$29,775	\$20,000	\$20,000
169	Equipment	\$29,050	\$74,012	\$15,000	\$10,000
201	Supplies	\$17,362	\$28,349	\$40,000	\$40,000
203	Maintenance Supplies/Laundry	\$0	\$9,250	\$6,500	\$6,500
205	Offices Supplies	\$901	\$192	\$2,000	\$500
211	Gas & Oil for Vans	\$33	\$927	\$500	\$0
212	Fuel for Cooking	\$0	\$24,000	\$25,000	\$25,000
216	Uniforms	\$7,536	\$7,485	\$10,000	\$9,100

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

FOOD SERVICE - FUND 02

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$4,746	\$5,594	\$10,000	\$5,000
313	Credit Card Fees	\$0	\$8,451	\$10,000	\$12,000
491	Federal Commodities	\$81,148	\$61,818	\$130,000	\$130,000
511	Food	\$373,532	\$415,987	\$470,000	\$470,000
512	Milk	\$81,463	\$131,346	\$150,000	\$145,000
513	Bulk Milk	\$52	\$60	\$0	\$0
521	Remodeling	\$0	\$4,660	\$70,000	\$0
Sub-Total Lunch - 701		\$1,466,280	\$1,863,122	\$1,969,225	\$1,928,825
Breakfast - 705					
006	Skilled Trade	\$60,114	\$67,715	\$118,000	\$130,000
041	Life Insurance	\$201	\$218	\$250	\$250
043	Hospitalization	\$8,584	\$8,426	\$10,000	\$10,000
046	State Retirement Contribution	\$3,684	\$4,325	\$4,000	\$4,000
061	Non License FICA	\$4,359	\$4,969	\$5,000	\$5,000
235	Dental Insurance	\$855	\$792	\$1,000	\$1,000
101	Contracted Services/Debit System	\$0	\$600	\$800	\$500
125	Repairs & Maintenance	\$0	\$0	\$1,000	\$1,000
169	Equipment	\$2,049	\$547	\$5,000	\$1,000
201	Supplies	\$12,987	\$9,487	\$18,000	\$18,000
205	Office Supplies	\$0	\$0	\$500	\$100
304	Dues & Fees/Training	\$0	\$700	\$1,000	\$1,000
313	Credit Card Fees	\$0	\$286	\$3,000	\$5,000
511	Food	\$50,442	\$56,617	\$60,000	\$60,000
512	Milk	\$10,030	\$16,490	\$20,000	\$18,000
Sub-Total Breakfast - 705		\$153,305	\$171,172	\$247,550	\$254,850

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

FOOD SERVICE - FUND 02

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Food Service Expenditures					
Other- 707					
006	Skilled Trade	\$172,608	\$194,614	\$158,000	\$150,000
026	Unskilled Temporary	\$6,816	\$5,947	\$3,000	\$2,000
041	Life Insurance	\$625	\$753	\$800	\$600
043	Hospitalization	\$19,521	\$24,221	\$25,000	\$20,000
046	State Retirement Contribution	\$10,607	\$11,845	\$10,000	\$8,000
061	Non Licensed FICA	\$13,229	\$13,922	\$15,000	\$12,000
235	Dental Insurance	\$898	\$781	\$1,000	\$800
101	Contracted Services/Debit System	\$429	\$4,145	\$500	\$100
125	Repairs & Maintenance	\$7,657	\$35,445	\$8,000	\$1,000
169	Equipment	\$6,698	\$1,420	\$10,000	\$1,000
201	Supplies	\$57,687	\$56,649	\$50,000	\$35,000
304	Dues & Fees/Training	\$2,200	\$2,100	\$2,500	\$500
313	Credit Card Fees	\$0	\$4,077	\$7,000	\$4,500
511	Food	\$347,262	\$361,738	\$368,000	\$330,000
512	Milk	\$8,776	\$11,482	\$15,000	\$10,000
513	Bulk Milk	\$8,034	\$7,035	\$0	\$0
Sub-Total Other - 707		\$663,047	\$736,174	\$673,800	\$575,500
Total Food Service Expenditures		\$2,282,632	\$2,770,468	\$2,890,575	\$2,759,175

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

COMMUNITY SERVICE - FUND 04

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Community Service Revenue					
340	Non Public School	\$30,958	\$34,384	\$35,000	\$44,000
501	General Comm Ed	\$256,935	\$289,204	\$262,177	\$273,982
504	United for Youth	\$44,073	\$25,294	\$21,500	\$6,855
505	Aquatics	\$76,136	\$82,556	\$81,500	\$62,500
507/8	Driver Education	\$135,939	\$149,757	\$145,000	\$142,000
510	Opening Doors Adults with Disabilities	\$65,488	\$66,807	\$68,500	\$68,500
520	Adult Basic Education	\$84,919	\$96,121	\$80,340	\$82,000
570	KidKare School Age Care	\$778,122	\$837,962	\$763,321	\$853,800
580	ECFE	\$348,110	\$406,499	\$417,458	\$431,631
582	School Readiness	\$148,701	\$180,105	\$182,695	\$208,202
583	Preschool Screening	\$31,560	\$20,911	\$25,800	\$25,500
585	Youth Development	\$437,941	\$510,135	\$427,806	\$448,010
590	Facility Use	\$59,261	\$87,282	\$83,000	\$95,000
Total Community Service Revenue		\$2,498,143	\$2,787,017	\$2,594,097	\$2,741,980

Community Service Expenditures					
340	Non Public School	\$30,957	\$32,747	\$35,000	\$44,000
501	General Community Education	\$260,535	\$302,452	\$272,568	\$301,800
504	United for Youth	\$73,387	\$10,599	\$21,500	\$6,855
505	Aquatics	\$74,642	\$79,910	\$81,500	\$71,400
507/8	Driver Education	\$130,125	\$133,242	\$142,728	\$133,000
510	Opening Doors Adults with Disabilities	\$69,134	\$78,592	\$71,112	\$68,500
520	Adult Basic Education	\$89,150	\$84,014	\$80,255	\$82,000
570	KidKare School Age Care Program	\$713,223	\$856,030	\$710,867	\$843,384
580	Early Childhood Family Education	\$339,637	\$375,808	\$408,402	\$428,572
582	School Readiness	\$148,981	\$170,977	\$186,200	\$185,500
583	Preschool Screening	\$25,830	\$26,373	\$25,500	\$27,900
585	Youth Development	\$408,112	\$435,297	\$412,710	\$452,400
590	Facility Use	\$93,307	\$111,019	\$104,800	\$107,800
Total Community Service Expenditures		\$2,457,020	\$2,697,060	\$2,553,142	\$2,753,111

OTHER FUNDS

05 Capital Outlay Fund

The Capital Expenditure Fund accounts for the health and safety programs, facility repair and maintenance.

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 building 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 engineering services; travel expenses; paint and decorating expenses; and any other related costs.

When 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.

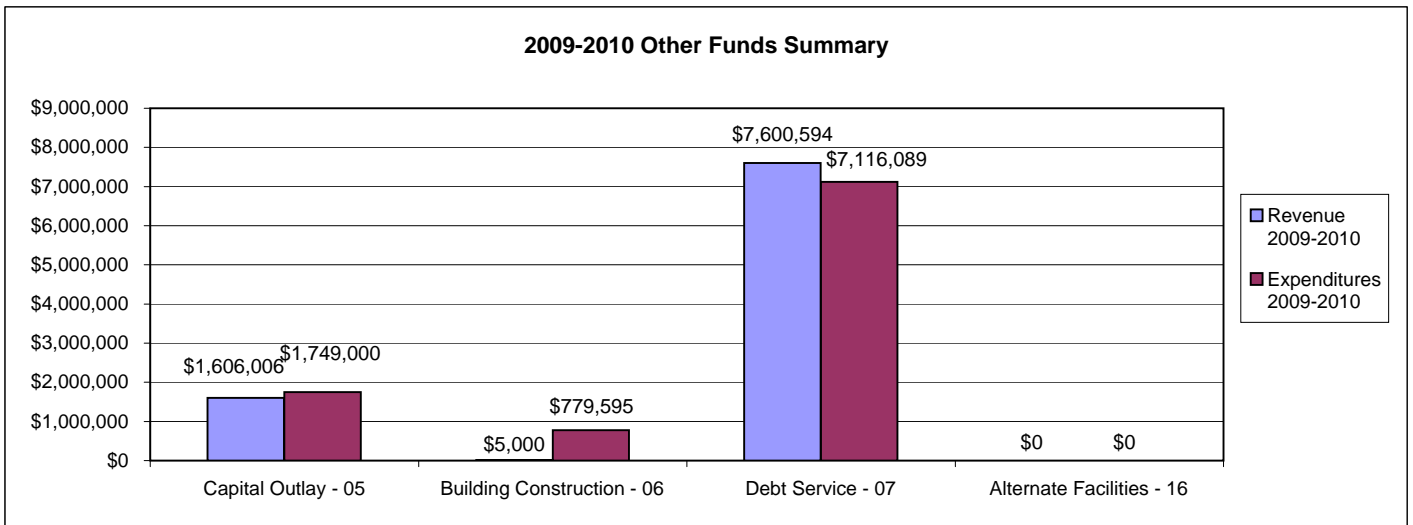
16 Alternate Facilities Fund

The Alternate 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.

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/08	Revenue 2008-2009	Expenditures 2008-2009	Fund Balance 6/30/09	Revenue 2009-2010	Expenditures 2009-2010	Fund Balance 6/30/10
		Unaudited	Unaudited		Budget	Budget	
Capital Outlay - 05	\$26,942	\$1,849,837	\$1,688,179	\$188,600	\$1,606,006	\$1,749,000	\$45,606
Building Construction - 06	\$1,096,595	\$175,000	\$497,000	\$774,595	\$5,000	\$779,595	\$0
Debt Service - 07	\$1,286,042	\$29,032,607	\$27,666,785	\$2,651,864	\$7,600,594	\$7,116,089	\$3,136,369
Alternate Facilities - 16	\$3,997,695	\$15,000	\$4,012,695	\$0	\$0	\$0	\$0
Total	\$6,407,274	\$31,072,444	\$33,864,659	\$3,615,059	\$9,211,600	\$9,644,684	\$3,181,975



**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

CAPITAL OUTLAY - FUND 05

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Capital Outlay Revenue					
Health & Safety					
001	Levy Health & Safety	(\$317,476)	\$209,749	\$352,361	\$224,766
	Sub-Total Health & Safety	(\$317,476)	\$209,749	\$352,361	\$224,766
Facilities					
001	Lease Levy	\$375,658	\$401,869	\$246,238	\$193,398
835-001	Deferred Maintenance Levy / Aid	\$0	\$274,021	\$264,585	\$266,990
211	Revenue Reserved for Facilities	\$774,213	\$795,433	\$806,868	\$822,452
300	Equity Aid	\$0	\$71,975	\$81,385	\$0
182	Rental of Facilities	\$84,120	\$97,210	\$98,400	\$98,400
185	Sale of Equipment	\$5,120	\$0	\$0	\$0
639	Lease Proceeds	\$750,000	\$0	\$0	\$0
	Sub-Total Facilities	\$1,989,111	\$1,640,508	\$1,497,476	\$1,381,240
	Total Capital Outlay Revenue	\$1,671,635	\$1,850,257	\$1,849,837	\$1,606,006

Capital Outlay Expenditures					
Health & Safety					
347	Physical Hazard Control	\$26,833	\$30,262	\$57,250	\$55,000
349	PCB/Fuel/Other Hazards	\$34,727	\$24,869	\$29,900	\$33,900
352	Environmental Management	\$78,350	\$69,515	\$108,476	\$101,350
358	Asbestos	\$37,244	\$40,329	\$40,800	\$13,400
363	Fire/Life Code Compliance	\$76,716	\$66,007	\$40,600	\$41,050
	Sub-Total Health & Safety	\$253,870	\$230,982	\$277,026	\$244,700
Facilities					
850	District Wide Facilities	\$837,906	\$413,863	\$457,908	\$263,758
110	Data Processing	\$174,937	\$81,433	\$123,950	\$140,266
370	Rentals & Operating Leases	\$71,019	\$69,006	\$72,100	\$223,241
810	Operations & Maintenance	\$384,199	\$480,051	\$483,780	\$442,700
267	Buffalo High School	\$27,893	\$72,620	\$56,840	\$60,630
045	Phoenix Learning Center	\$3,349	\$1,000	\$550	\$5,000
368	Buffalo Community Middle School	\$29,600	\$50,712	\$83,500	\$204,100
501	Parkside Elementary	\$29,391	\$60,662	\$11,900	\$24,500
502	Hanover Elementary	\$18,004	\$50,898	\$28,300	\$61,850
503	Montrose Elementary	\$32,506	\$51,966	\$19,250	\$40,000
504	Tatanka Elementary	\$16,148	\$36,469	\$65,000	\$19,530
506	Discovery Elementary	\$65,795	\$35,996	\$7,275	\$6,850
507	Northwinds Elementary	\$14,890	\$24,437	\$800	\$11,875
	Sub-Total Facilities	\$1,705,637	\$1,429,113	\$1,411,153	\$1,504,300
	Total Capital Outlay Expenditures	\$1,959,507	\$1,660,095	\$1,688,179	\$1,749,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Building Construction Revenue					
092	Interest Income	\$136,542	\$53,573	\$45,000	\$5,000
622	Sale of Materials	\$0	\$105,000	\$0	\$0
623	Sale of Property	\$0	\$0	\$130,000	\$0
Total Building Construction Revenue		\$136,542	\$158,573	\$175,000	\$5,000
Building Construction Expenditures					
100	All Buildings	\$16,000	\$843,385	\$17,000	\$5,000
045	Phoenix Learning Center	\$3,182	\$0	\$0	\$0
267	Buffalo High School	\$52,152	\$44,988	\$0	\$0
368	Buffalo Community Middle School	\$90,922	\$0	\$480,000	\$774,595
501	Parkside Elementary	\$203,225	\$196,348	\$0	\$0
502	Hanover Elementary	\$45,291	\$225	\$0	\$0
503	Montrose Elementary	\$4,132	\$9,210	\$0	\$0
504	Tatanka Elementary	\$71,911	\$0	\$0	\$0
506	Discovery Elementary	\$115,092	\$295,150	\$0	\$0
507	Northwinds Elementary	\$637,757	\$33,580	\$0	\$0
Total Building Construction Expenditures		\$1,239,664	\$1,422,886	\$497,000	\$779,595

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

DEBT SERVICE - FUND 07

		2006-2007	2007-2008	2008-2009	2009-2010
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$4,742,167	\$5,546,215	\$5,933,492	\$6,330,220
001	Property Taxes-Alt Facilities	\$1,525,000	\$1,516,699	\$789,115	\$785,374
009	Fiscal Disparities	\$65,090	\$51,883	\$60,000	\$70,000
092	Interest Income	\$108,061	\$118,138	\$100,000	\$65,000
200/300	Other State Revenues	\$493,137	\$442,826	\$350,000	\$350,000
631	Sale of Bonds Proceeds	\$0	\$0	\$21,000,000	\$0
649	Transfer In	\$0	\$0	\$800,000	\$0
Total Debt Service Revenue		\$6,933,455	\$7,675,761	\$29,032,607	\$7,600,594
Debt Service Expenditures					
710	Payments on Bonds	\$2,310,000	\$2,865,000	\$1,875,000	\$3,670,000
710	Payments on Bonds-Alt Facilities	\$1,125,000	\$1,145,000	\$495,000	\$510,000
720	Interest on Bonds	\$2,995,435	\$2,907,760	\$2,804,748	\$2,692,114
720	Interest on Bonds-Alt Facilities	\$398,606	\$299,475	\$256,537	\$237,975
790	Service Charges	\$13,453	\$4,953	\$5,500	\$6,000
920	Bond Refunding Payments	\$0	\$0	\$22,230,000	\$0
Total Debt Service Expenditures		\$6,842,494	\$7,222,188	\$27,666,785	\$7,116,089

**ISD 877 BUFFALO-HANOVER-MONTROSE
2009-2010 BUDGET**

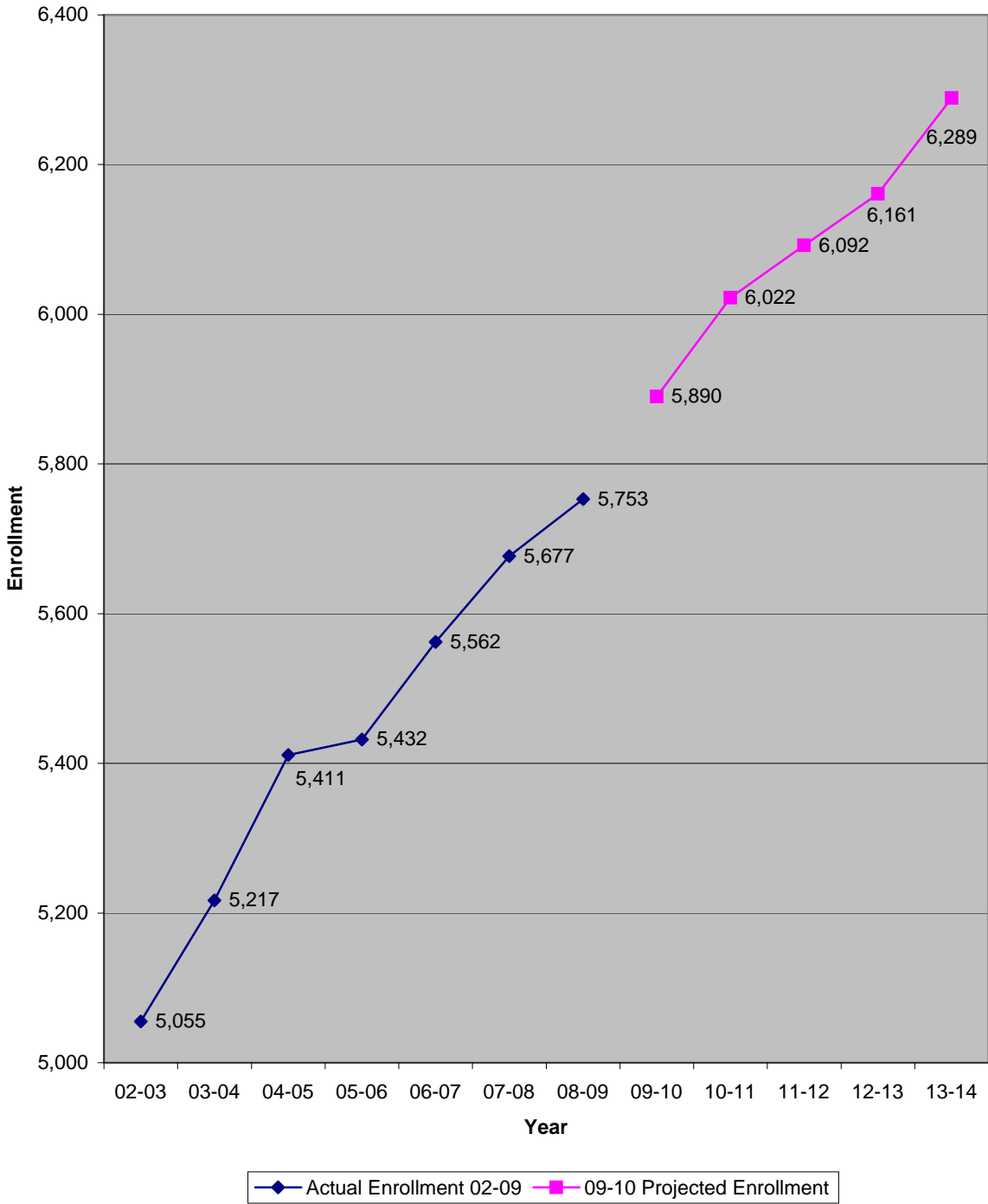
ALTERNATE FACILITIES - FUND 16

		2006-2007 Actual	2007-2008 Actual	2008-2009 Revised Budget	2009-2010 Budget
Alternate Facilities Revenue					
092	Interest Income	\$316,479	\$354,943	\$15,000	\$0
Total Alternate Facilities Revenue		\$316,479	\$354,943	\$15,000	\$0
Alternate Facilities Expenditures					
305	Professional Fees	\$198,504	\$253,261	\$137,445	\$0
520	Construction	\$1,477,878	\$3,126,134	\$3,075,250	\$0
910	Transfer Out	\$0	\$0	\$800,000	\$0
Total Alternate Facilities Expenditures		\$1,676,382	\$3,379,395	\$4,012,695	\$0

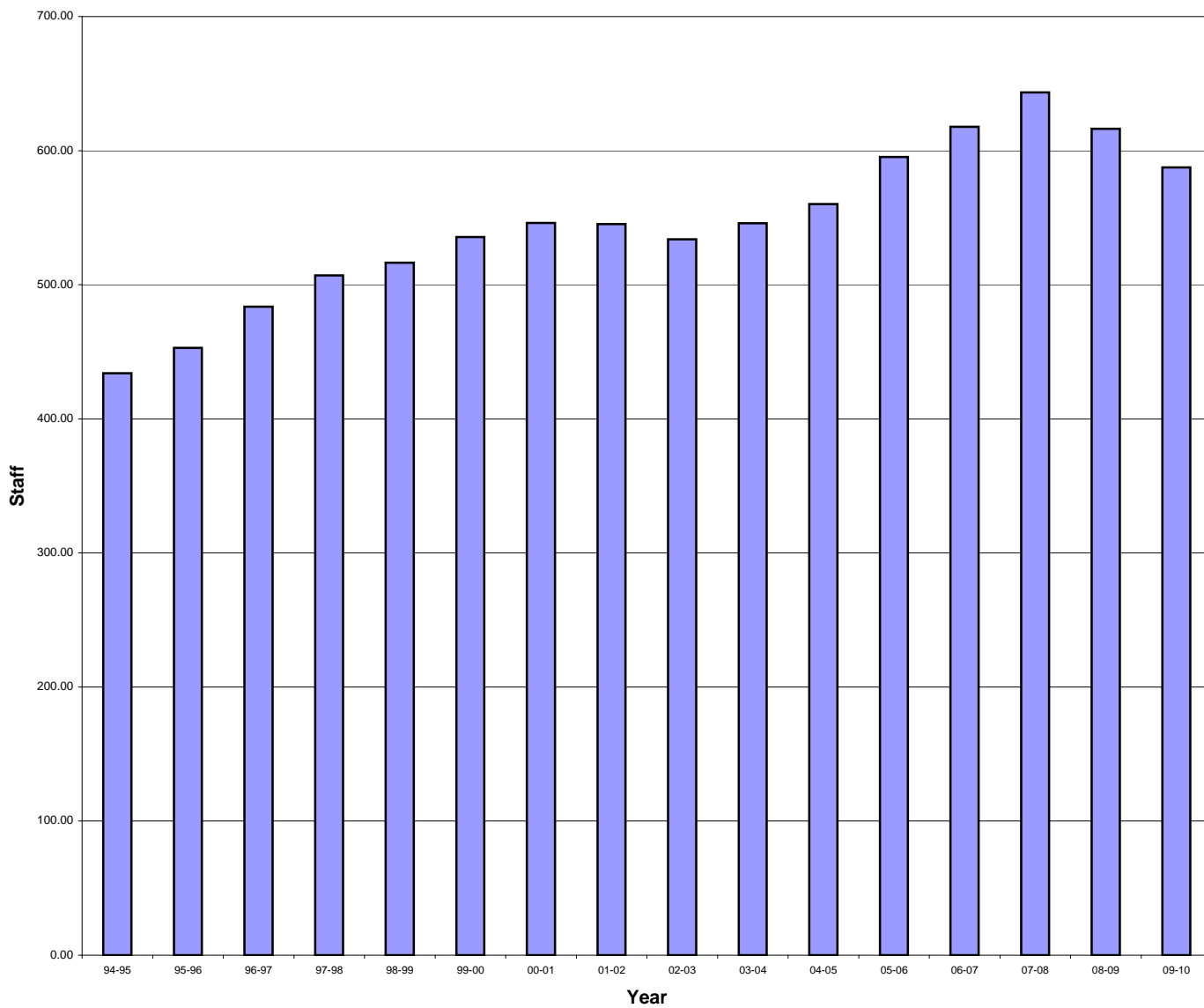
* The last of the ventilation projects was completed during the summer of 2008. The Alternate Facilities fund will be closed as of June 30, 2009 until the next ventilation project is approved.

***INFORMATIONAL
SECTION***

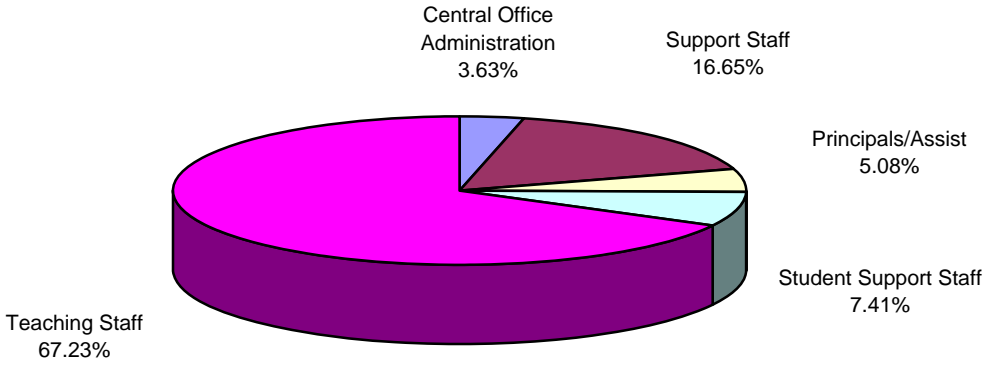
District 877 Enrollment/Projections Grades K-12



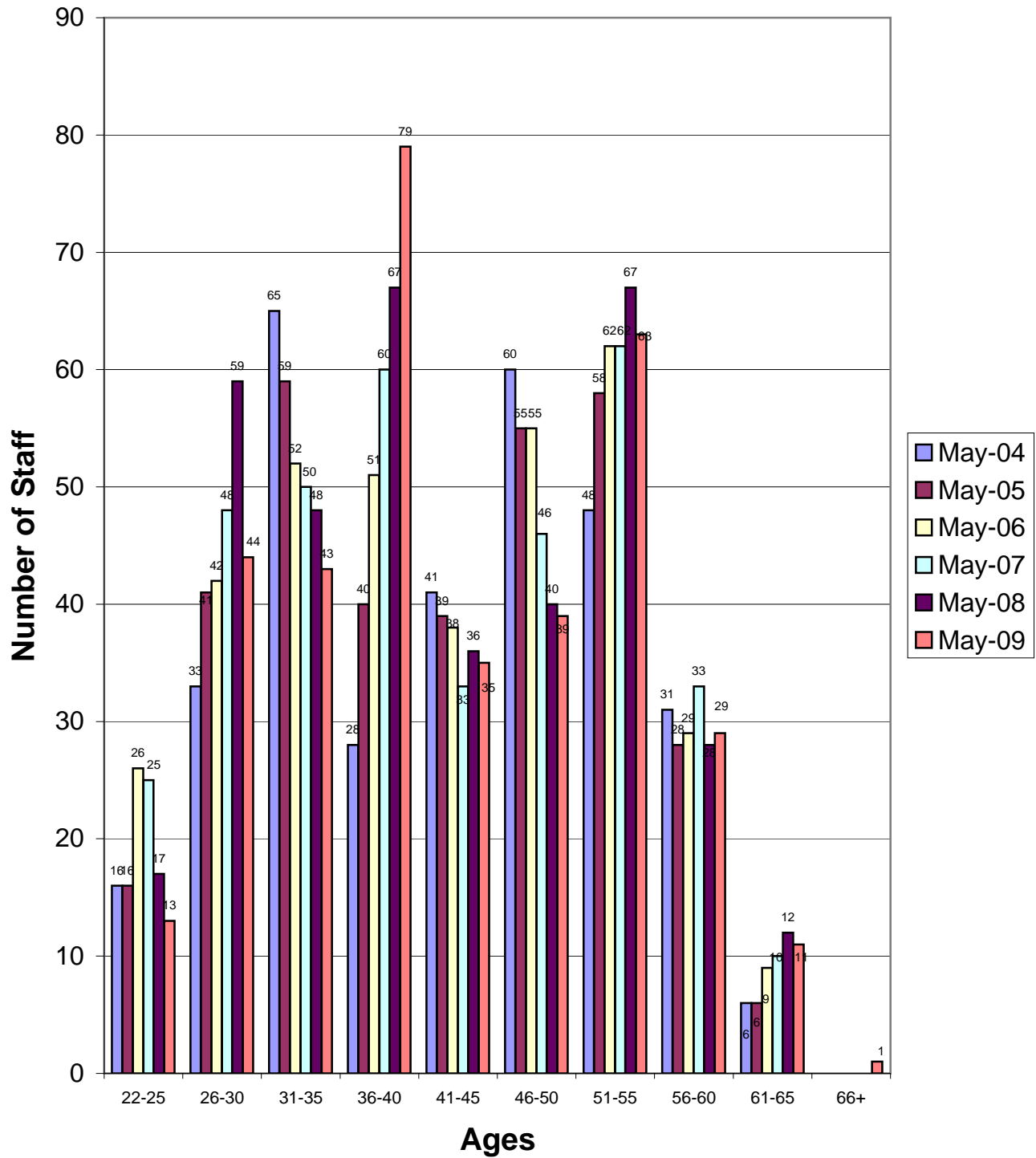
Staff FTE Comparison July 1, 2009



Personnel Salary Allocations July 1, 2009



Teaching Staff May 2009



STAFFING FTE SUMMARY

	JULY 1 2008-2009	JULY 1 2009-2010
TEACHERS	328.10	321.53
NURSES	2.50	2.50
COUNSELORS	6.00	6.00
MEDIA SPECIALIST	5.70	3.50
PRINCIPALS	12.00	11.00
ADMINISTRATORS	11.00	11.00
TUTORS	7.01	7.25
OFFICE	36.50	36.31
CUSTODIANS	44.10	42.60
PARA PROFESSIONALS	108.56	95.53
COMMUNITY ED	9.11	9.41
TECHNOLOGY SPEC	4.77	6.72
FOOD SERVICE	40.94	34.17
TOTALS	616.29	587.51

NOTES: Remember this is 7/1 to 7/1.

DISTRICT 877 DEBT PAYMENT SCHEDULE

	G.O. SCHOOL BUILDING REFUNDING BONDS \$20.34 MILLION		G.O. SCHOOL BUILDING BONDS \$42.4 MILLION		G.O. ALTERNATE FACILITIES BOND \$9.1 MILLION		
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2009		\$551,911		\$848,351		\$118,988	\$1,519,250
2/1/2010	\$1,430,000	\$443,500	\$2,240,000	\$848,351	\$510,000	\$118,987	\$5,590,838
8/1/2010		\$414,900.00		\$803,551		\$109,425	\$1,327,876
2/1/2011	\$1,585,000	\$414,900.00	\$1,670,000	\$803,551	\$625,000	\$109,425	\$5,207,876
8/1/2011		\$383,200.00		\$765,976		\$97,706	\$1,246,882
2/1/2012	\$1,635,000	\$383,200.00	\$1,915,000	\$765,976	\$665,000	\$97,706	\$5,461,882
8/1/2012		\$350,500.00		\$722,889		\$85,238	\$1,158,627
2/1/2013	\$1,705,000	\$350,500.00	\$1,975,000	\$722,889	\$685,000	\$85,237	\$5,523,626
8/1/2013		\$316,400.00		\$678,451		\$72,394	\$1,067,245
2/1/2014	\$1,770,000	\$316,400.00	\$2,050,000	\$678,451	\$715,000	\$72,394	\$5,602,245
8/1/2014		\$281,000.00		\$632,326		\$58,988	\$972,314
2/1/2015	\$1,460,000	\$281,000.00	\$2,510,000	\$632,326	\$740,000	\$58,987	\$5,682,313
8/1/2015		\$251,800.00		\$575,851		\$45,113	\$872,764
2/1/2016	\$1,530,000	\$251,800.00	\$2,590,000	\$575,851	\$770,000	\$45,112	\$5,762,763
8/1/2016		\$221,200.00		\$524,051		\$30,675	\$775,926
2/1/2017	\$1,590,000	\$221,200.00	\$1,825,000	\$524,051	\$800,000	\$30,675	\$4,990,926
8/1/2017		\$189,400.00		\$487,551		\$15,675	\$692,626
2/1/2018	\$1,655,000	\$189,400.00	\$1,905,000	\$487,551	\$825,000	\$15,675	\$5,077,626
8/1/2018		\$152,163.00		\$442,308			\$594,471
2/1/2019	\$1,720,000	\$152,162.00	\$1,990,000	\$442,308			\$4,304,470
8/1/2019		\$109,163.00		\$395,045			\$504,208
2/1/2020	\$1,790,000	\$109,162.00	\$2,090,000	\$395,045			\$4,384,207
8/1/2020		\$63,294.00		\$345,408			\$408,702
2/1/2021	\$1,885,000	\$63,294.00	\$2,180,000	\$345,408			\$4,473,702
8/1/2021		\$14,991.00		\$293,633			\$308,624
2/1/2022	\$585,000	\$14,991.00	\$3,675,000	\$293,633			\$4,568,624
				\$210,945			\$210,945
			\$4,530,000	\$210,945			\$4,740,945
				\$109,020			\$109,020
			\$4,740,000	\$109,020			\$4,849,020
	\$20,340,000	\$6,491,431	\$35,645,000	\$13,974,010	\$5,825,000	\$1,030,425	\$80,880,455

**Independent School District 877
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