



# Buffalo Hanover Montrose Schools

## Annual Budget

2013-2014

Independent School District 877

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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# ***INTRODUCTION***

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**BOARD OF EDUCATION & ADMINISTRATION**

**SCHOOL BOARD**

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Sue Lee, Chair	Jan. 2006	Dec. 2015
Melissa Brings, Vice Chair	Jan. 2008	Dec. 2015
Doug Olson, Clerk	Jun. 2008	Dec. 2013
Laurie Raymond, Treasurer	Jan. 2012	Dec. 2015
Patti Pokorney, Acting Clerk/Treasurer	Jan. 2004	Dec. 2015
Kenneth Ogden, Director	Mar. 2013	Dec. 2013
Dean Perry, Director	Jan. 2012	Dec. 2013

**SUPERINTENDENT**

Dr. Scott Thielman

**BUSINESS OFFICE**

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

**BUILDING PRINCIPALS**

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

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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.

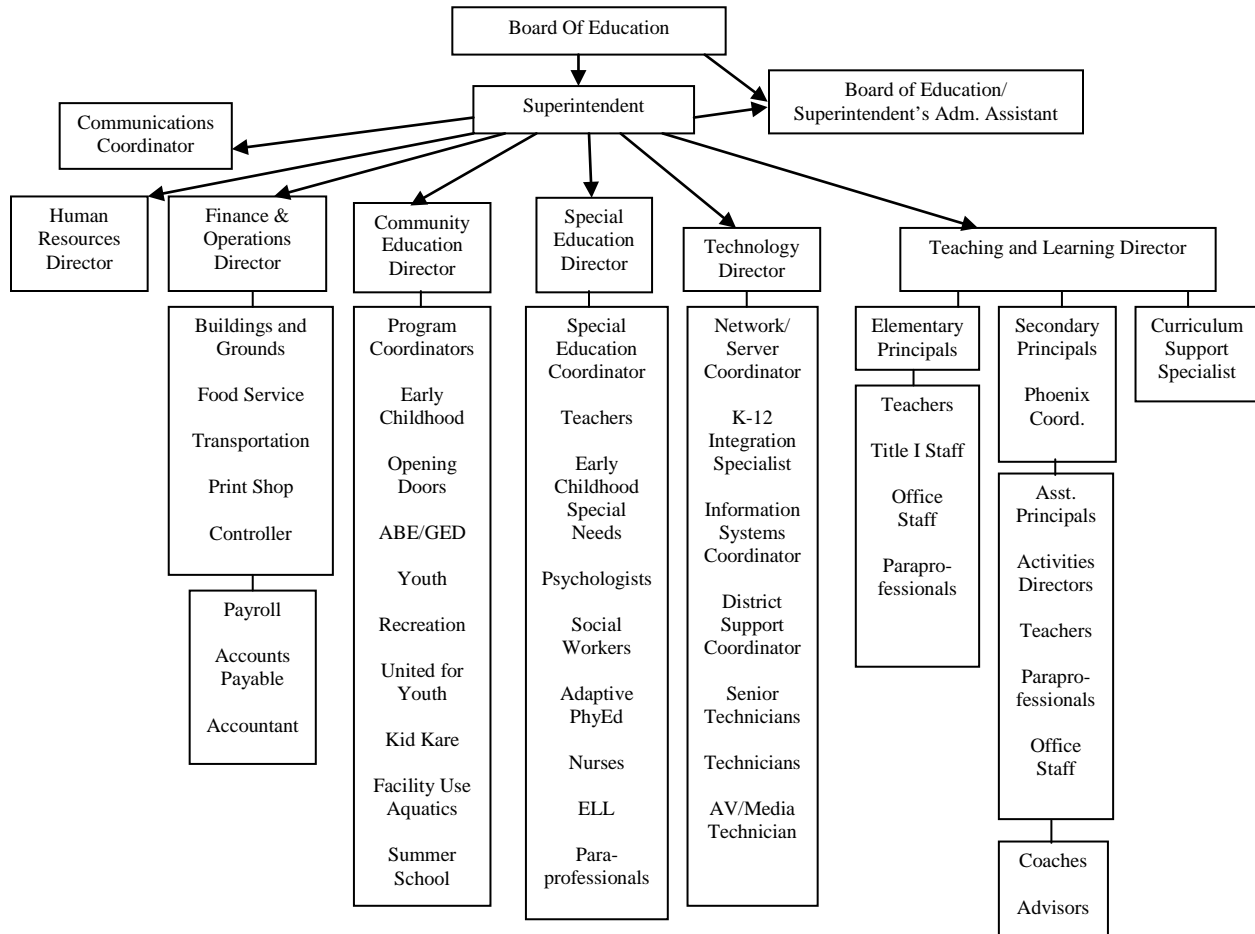
**KEY RESULTS**

- 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  
2013-2014 BUDGET**

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**ORGANIZATIONAL CHART**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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**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  
2013-2014 BUDGET**

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**BUDGET OVERVIEW**

**BUDGET TIMELINE**

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



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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**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  
2013-2014 BUDGET**

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**BUDGET ASSUMPTIONS**

**GENERAL FUND**

On January 28, 2013, the School Board approved the 2013-2014 budget assumptions for the General Fund. The assumptions were approved in order to build the 2013-2014 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions are as follows:

- ❑ 4.3 FTE Superintendent contingency staffing to address staffing issues
- ❑ 2 FTE special education staffing contingency covered by third party billing revenue
- ❑ General Education Aid \$5,302 – increase 1.5%
- ❑ Special Education revenue – increase 1.5%
- ❑ Includes the \$110 and \$379 operating referendums
- ❑ Enrollment projection estimated at 5,759 based on November 2012 report with minor adjustments – includes early childhood special education
- ❑ Maintain 2012-13 approved staffing ratios
- ❑ Salary/benefit increases based on contracts, expected market conditions
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ All day kindergarten at the same level as 2012-13
- ❑ \$350,000 additional for capital, curriculum, and technology
- ❑ \$330,000 additional for the class size reduction initiative
- ❑ OPEB contributions continue in 2013-14 out of the general fund and the OPEB trust fund
- ❑ New Literacy Aid continues in 2013-14
- ❑ Integration program revenue set at 86% of 2012-13 levels with 100% retention of Integration students and same expenditure levels as 2012-13
- ❑ Desegregation revenue at same level as 2012-13

**FOOD SERVICE FUND**

On May 13, 2013, the Director of Food Service presented a preliminary budget for Food Service. The budget was developed with a planned increase of \$0.10 on all paid meal prices. For the 2013-2014 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.65	\$2.35
Middle School	\$1.75	\$2.55
High School	\$1.75	\$2.55
Adult	\$1.95	\$3.35

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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**BUDGET ASSUMPTIONS CONTINUED**

**COMMUNITY SERVICE FUND**

On May 13, 2013, the preliminary Community Service budget was presented. The budget includes nine sections of All Day Kindergarten. In addition, the Little Kid Kare program will continue its operation in the Montrose Education Center for the 2012-13 school year. This program continues to provide child care options for children ages six weeks to school age.

**DEBT SERVICE FUND**

The District recognized the receipt of the alternative facilities bonds for the Parkside Elementary heating and ventilating improvements in 2012-13 in the building construction fund and will recognize the debt service revenue and expenditure of those bonds starting in 2013-14.

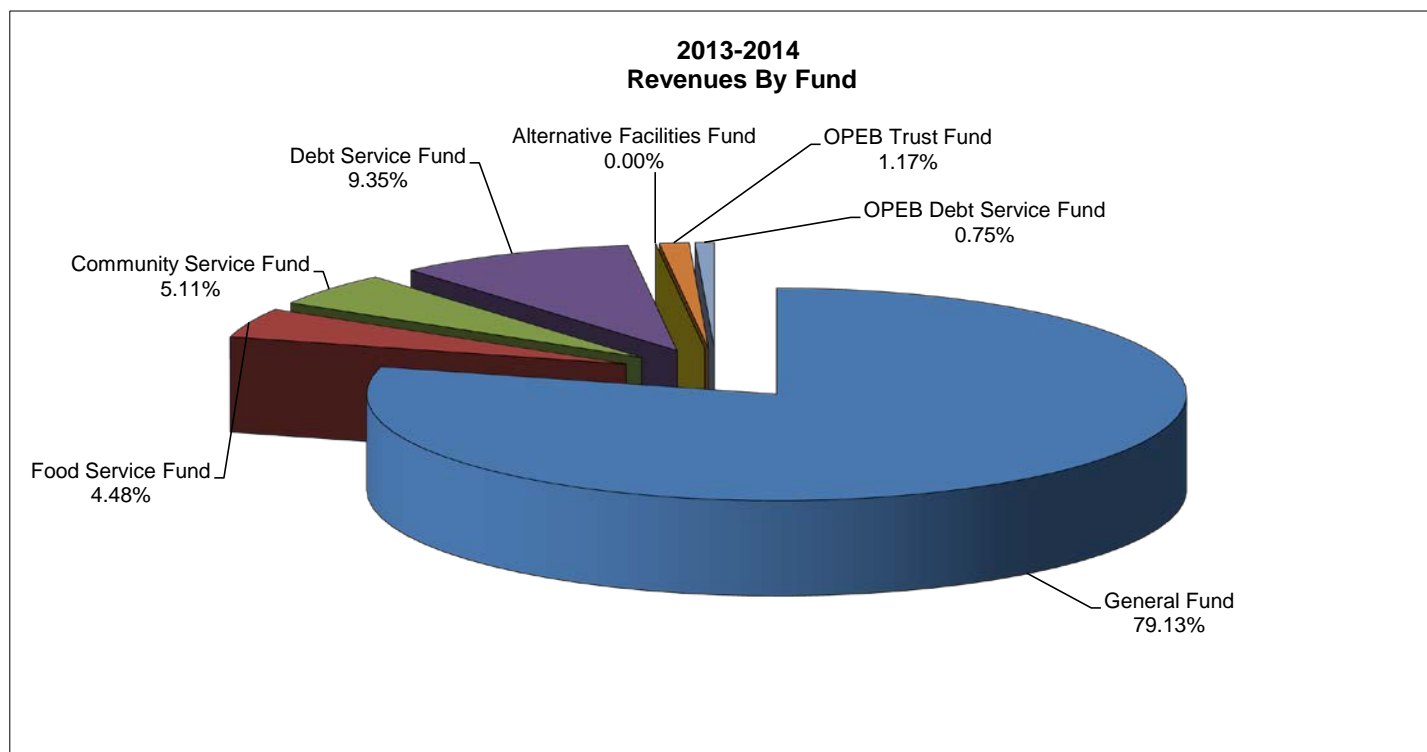
**ALTERNATIVE FACILITIES FUND**

The District is upgrading the heating and ventilation system at Parkside Elementary School. That work will be completed by the fall of 2013. The costs of the upgrade will be paid in large part from the savings generated from the two bond issues that were refunded in 2011-12. The costs of the project started to be incurred during the 2012-13 fiscal year and will be completed during the 2013-14 fiscal year.

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

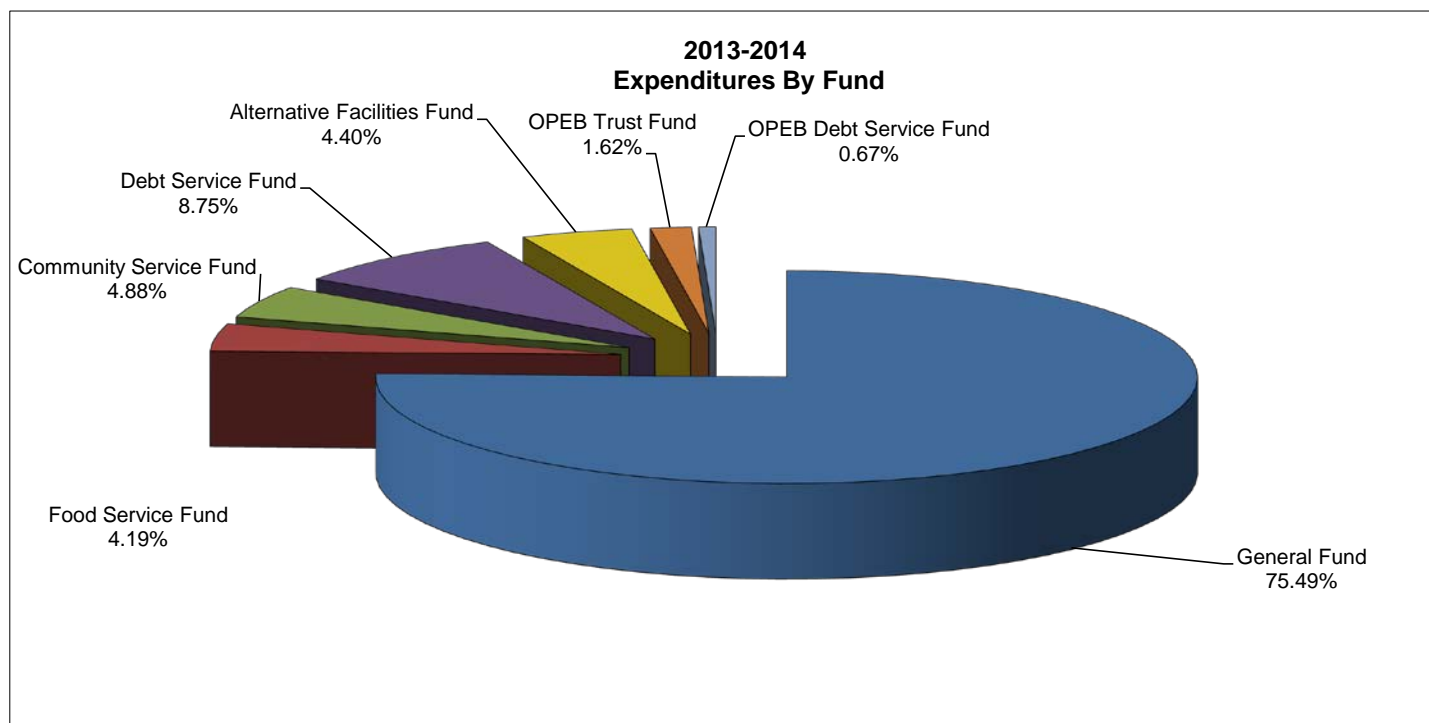
	<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
General Fund	\$52,338,973	\$54,459,601	\$53,399,774	\$54,579,806
Food Service Fund	\$2,859,337	\$2,884,441	\$2,825,229	\$3,092,650
Community Service Fund	\$2,998,587	\$3,280,334	\$3,474,821	\$3,525,912
Debt Service Fund	\$6,012,451	\$41,750,762	\$6,656,502	\$6,450,018
Alternative Facilities Fund	\$0	\$0	\$3,957,600	\$1,400
OPEB Trust Fund	\$1,665,626	\$306,759	\$1,232,202	\$803,615
OPEB Debt Service Fund	\$825,740	\$521,213	\$519,543	\$519,543
<b>Total</b>	<b>\$66,700,714</b>	<b>\$103,203,110</b>	<b>\$72,065,671</b>	<b>\$68,972,944</b>



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

	<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
General Fund	\$51,496,168	\$52,145,701	\$53,449,551	\$55,576,917
Food Service Fund	\$2,825,861	\$2,993,198	\$2,792,638	\$3,082,605
Community Service Fund	\$2,988,032	\$3,222,841	\$3,629,395	\$3,596,007
Debt Service Fund	\$6,540,116	\$6,937,603	\$41,510,425	\$6,438,006
Alternative Facilities Fund	\$0	\$0	\$720,088	\$3,238,912
OPEB Trust Fund	\$0	\$0	\$1,240,121	\$1,189,230
OPEB Debt Service Fund	\$798,774	\$494,438	\$495,488	\$495,488
<b>Total</b>	<b>\$64,648,951</b>	<b>\$65,793,781</b>	<b>\$103,837,706</b>	<b>\$73,617,165</b>



# 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  
2013-2014 BUDGET**

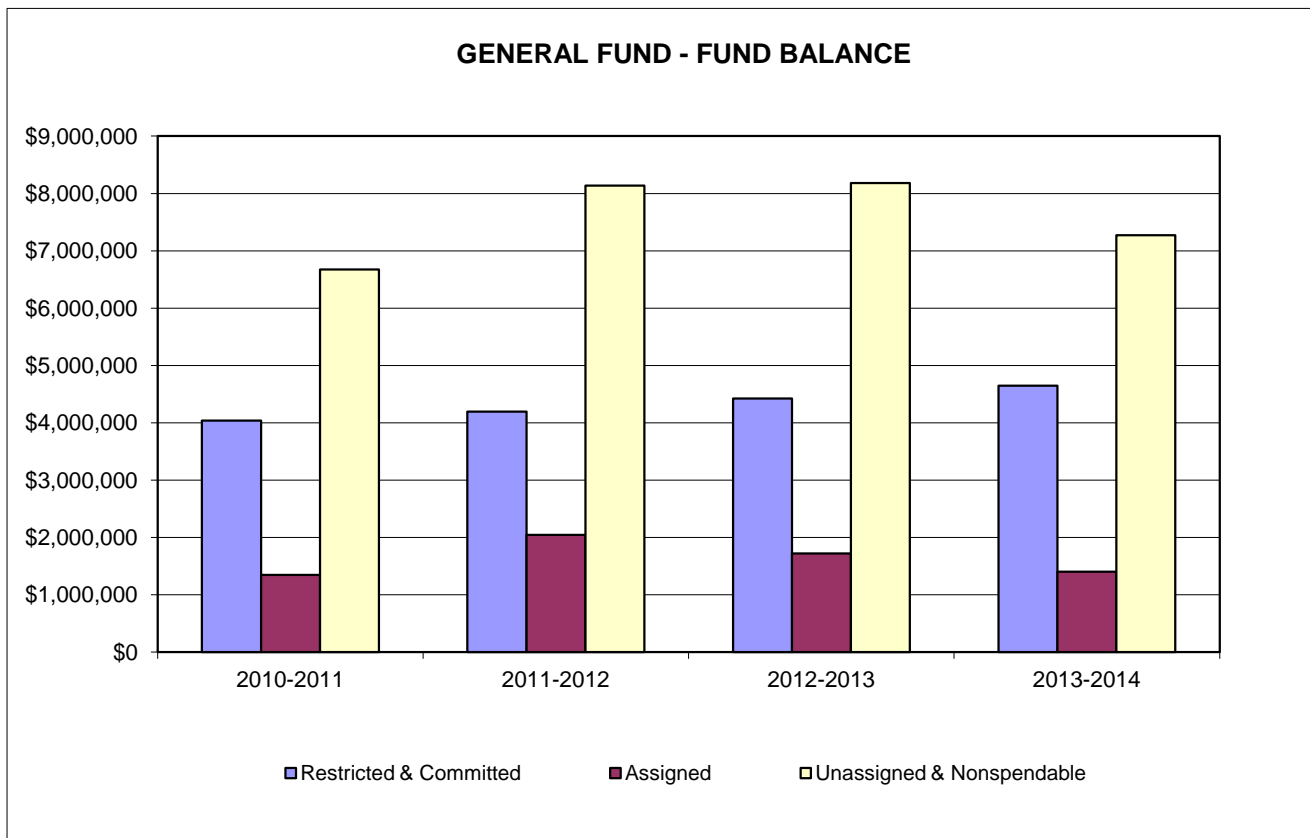
**GENERAL FUND 01 - FUND BALANCE SUMMARY**

	2010-2011	2011-2012	2012-2013	2013-2014
			Projected	Projected
Fund Balance:				
Restricted & Committed	\$4,036,401	\$4,193,681	\$4,424,899	\$4,648,488
Assigned	\$1,347,227	\$2,042,710	\$1,717,901	\$1,404,584
Unassigned & Nonspendable	\$6,675,737	\$8,136,874	\$8,180,688	\$7,273,305
<b>Total Fund Balance</b>	<b>\$12,059,365</b>	<b>\$14,373,265</b>	<b>\$14,323,488</b>	<b>\$13,326,377</b>

<b>Total General Fund Expenditures</b>	<b>\$51,496,168</b>	<b>\$52,145,701</b>	<b>\$53,449,551</b>	<b>\$55,576,917</b>
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**Unassigned Fund Balance as a %  
of Total Expenditures**

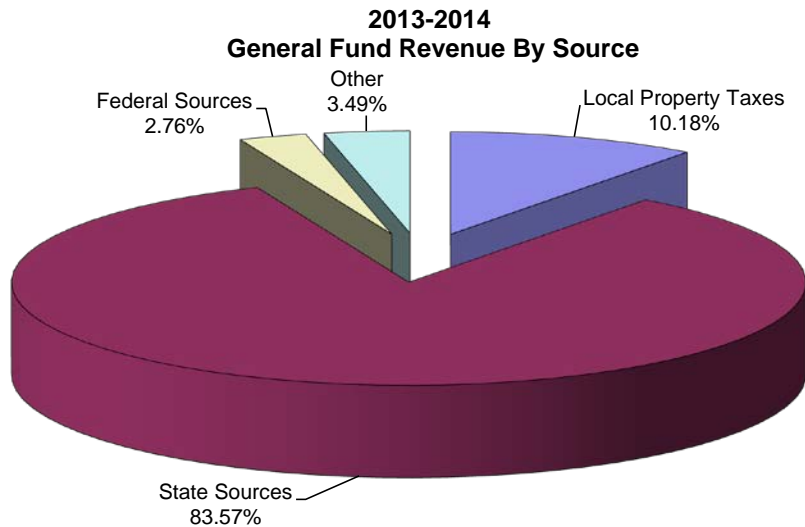
<b>12.96%</b>	<b>15.60%</b>	<b>15.31%</b>	<b>13.09%</b>
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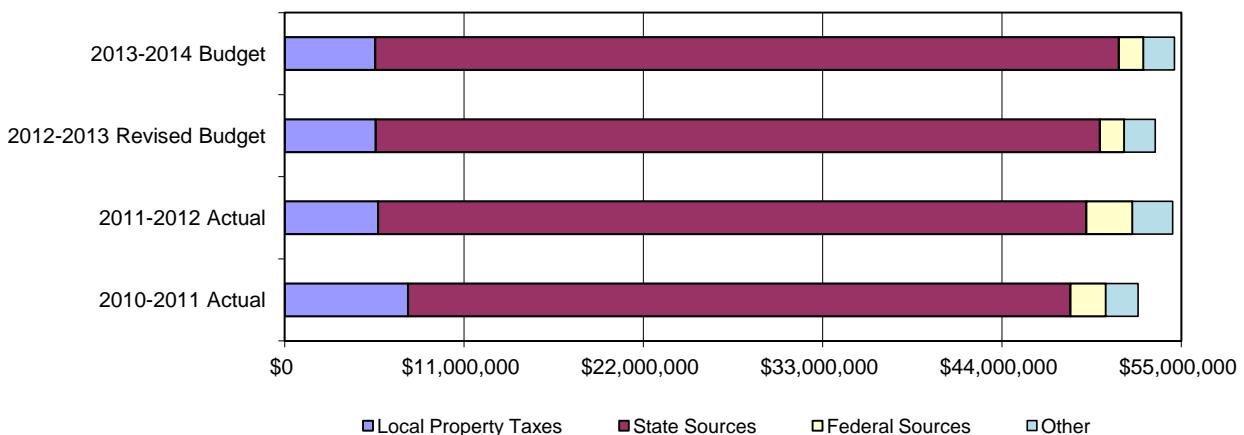
**ISD 877 BUFFALO-HANOVER-MONTROSE**  
**2013-2014 BUDGET**

**GENERAL FUND 01 - REVENUE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
Local Property Taxes	\$7,567,979	\$5,722,356	\$5,577,144	\$5,557,339	(\$19,805)	-0.36%
State Sources	\$40,626,196	\$43,450,185	\$44,419,441	\$45,614,573	\$1,195,132	2.69%
Federal Sources	\$2,177,309	\$2,831,837	\$1,504,921	\$1,504,921	\$0	0.00%
Other	\$1,967,489	\$2,455,224	\$1,898,268	\$1,902,973	\$4,705	0.25%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$52,338,973</b>	<b>\$54,459,601</b>	<b>\$53,399,774</b>	<b>\$54,579,806</b>	<b>\$1,180,032</b>	<b>2.21%</b>



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





**ISD 877 BUFFALO-HANOVER-MONTROSE**  
**2013-2014 BUDGET**

**GENERAL FUND 01**

		2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget
<b>General Fund Revenue</b>					
<b>Property Tax &amp; County Revenue</b>					
111	Property Taxes	\$4,170,862	\$4,382,702	\$4,036,134	\$4,148,933
111	Property Taxes - Health & Safety - 05	\$48,731	\$181,921	\$188,998	\$211,289
302-111	Property Taxes - Lease Levy - 05	\$301,630	\$333,687	\$465,989	\$414,134
342-111	Property Taxes - Safe Schools	\$211,672	\$200,155	\$194,956	\$192,065
830-111	Property Taxes - Career Tech	\$102,342	\$122,352	\$122,352	\$104,724
835-111	Property Taxes - Deferred Maint - 05	\$262,318	\$263,898	\$253,715	\$237,801
005	Property Taxes - Re-Employment	\$127,898	\$146,940	\$100,000	\$33,393
009	Fiscal Disparities	\$68,063	\$70,076	\$70,000	\$70,000
210	County Apportionment	\$108,418	\$102,268	\$120,000	\$120,000
189	Misc County Tax Revenue	\$8,265	\$21,664	\$25,000	\$25,000
112	Property Tax Shift	\$2,157,780	(\$103,307)	\$0	\$0
<b>Sub-Total Property Tax &amp; County Revenue</b>		<b>\$7,567,979</b>	<b>\$5,722,356</b>	<b>\$5,577,144</b>	<b>\$5,557,339</b>
<b>Tuition, Fees &amp; Admissions</b>					
050	Parking Fees	\$46,666	\$52,695	\$50,000	\$50,000
202	Admission & Student Activity Revenue	\$378,621	\$377,613	\$400,415	\$390,442
180	Third Party Billings	\$268,145	\$363,071	\$250,000	\$250,000
<b>Sub-Total Tuition, Fees &amp; Admissions</b>		<b>\$693,432</b>	<b>\$793,379</b>	<b>\$700,415</b>	<b>\$690,442</b>
<b>Other Local Revenue</b>					
130	Interest Revenue	\$17,322	\$13,763	\$20,235	\$20,235
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$24,085	\$24,201	\$24,000	\$24,000
021	Revenue from Other Districts	\$0	\$217,106	\$56,072	\$56,072
096/601	Donations	\$53,715	\$39,700	\$27,810	\$27,200
097	E Rate Revenue	\$93,587	\$112,523	\$110,000	\$110,000
188	Retiree Contributions	\$327,468	\$347,154	\$122,949	\$103,403
610	Sales Tax	\$6,692	\$7,304	\$8,000	\$10,000
099/339	Misc Local Revenue	\$83,798	\$101,448	\$88,033	\$83,033
099	Misc Revenue - 05	\$0	\$41,807	\$65,839	\$41,807
099	Student Activities - 09	\$518,913	\$598,279	\$525,250	\$525,250
205	Shop Receipts	\$17,723	\$20,604	\$19,000	\$19,000
206	Band Receipts	\$2,293	\$2,402	\$2,200	\$2,200
207	Art Receipts	\$6,906	\$10,213	\$10,000	\$10,000
208	Ag Ed Receipts	\$0	\$569	\$500	\$500
195	Insurance Recovery	\$17,288	\$26,284	\$13,000	\$5,000
369	Arts Magnet Grant & OOSS Grant	\$0	\$0	\$3,065	\$72,931
<b>Sub-Total Other Local Revenue</b>		<b>\$1,268,190</b>	<b>\$1,661,756</b>	<b>\$1,194,353</b>	<b>\$1,209,031</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE**  
**2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Revenue</b>					
<b>State Aids</b>					
311	Endowment Fund Appt	\$165,279	\$176,474	\$159,470	\$160,251
211	General Education Aid	\$33,113,427	\$33,381,012	\$34,041,914	\$35,184,241
302-211	Operating Capital	\$487,789	\$486,332	\$488,485	\$490,354
302-211	Operating Capital - 05	\$831,312	\$833,826	\$829,756	\$840,723
302-211	One Time Tech Aid	\$0		\$0	\$0
306-211	Staff Development	\$0		\$0	\$0
315-211	Integration	\$381,515	\$431,226	\$431,614	\$344,271
317-211	Basic Skills	\$1,130,830	\$1,361,239	\$1,301,963	\$1,299,181
330-211	Learning & Development	\$1,299,975	\$1,311,185	\$1,330,035	\$1,354,988
388-211	Gifted & Talented	\$80,184	\$79,945	\$79,829	\$80,606
212	Literacy Aid	\$0	\$0	\$375,473	\$375,473
312	Shared Time	\$25,518	\$10,402	\$10,402	\$13,000
227	Abatement Aid	\$4,698	\$1,536	\$14,000	\$14,000
229	Disparity Reduction	\$383	\$390	\$400	\$400
234	Hmstd Mkt Value Credit	\$98,616	\$113,164	\$11,160	\$11,160
258	Mobile Hmstd Mkt Value Credit	\$1,591	\$1,667	\$0	\$0
299	State Aid Adjustment	(\$2,157,780)	\$103,307	\$0	\$0
302-300	Equity Aid - 05	\$32,657	\$45,529	\$30,000	\$30,000
385-300	Deferred Maint - 05	\$9,329	\$50,398	\$59,285	\$90,514
714-300	Deseg Transport	\$179,886	\$171,109	\$178,650	\$170,000
720-300	Nonpublic Pupil Transport	\$132,269	\$132,155	\$122,520	\$130,000
835-300	Transition Disabled	\$0		\$0	\$0
739-300	Post Secondary Option Transport	\$810	\$1,210	\$1,125	\$1,125
363	Special Education	\$4,784,076	\$4,733,835	\$4,926,481	\$5,000,286
399	Other State Aid	\$23,832	\$24,242	\$26,879	\$24,000
<b>Sub-Total State Aids</b>		<b>\$40,626,196</b>	<b>\$43,450,185</b>	<b>\$44,419,441</b>	<b>\$45,614,573</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

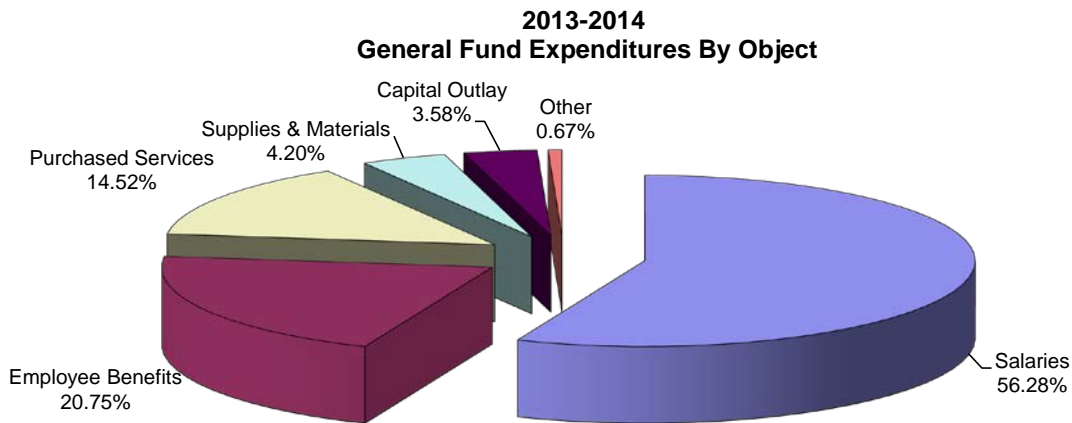
**GENERAL FUND 01**

		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>General Fund Revenue</b>					
<b>Federal Aids</b>					
401	Title I	\$421,657	\$401,674	\$364,940	\$364,940
470	Title I - ARRA	\$102,243	(\$0)	\$0	\$0
414	Title II Part A	\$136,137	\$95,308	\$131,113	\$131,113
433	Safe & Drug Free Schools	\$0		\$0	\$0
417	Title III Part A	\$22,514	\$13,675	\$15,327	\$15,327
419	Special Education	\$889,260	\$949,915	\$851,190	\$851,190
420	Special Education - Preschool	\$14,836	\$50,280	\$21,437	\$21,437
422	Special Education - IEIC	\$0	\$26,700	\$33,930	\$33,930
425	Special Education - EIS	\$59,962	\$87,255	\$77,109	\$77,109
435	Special Education - CIMP	\$8,010	\$5,747	\$8,270	\$8,270
437	Special Education - Preschool Incentive	\$1,710	\$1,620	\$1,605	\$1,605
480-486	Special Education - ARRA	\$478,209	\$30,316	\$0	\$0
599	Misc Federal Direct Aid	\$0	\$67,385	\$0	\$0
151	Stabilization	\$0		\$0	\$0
405	Carl Perkins	\$0	\$222	\$0	\$0
152	Education Jobs	\$0	\$1,101,739	\$0	\$0
622/641	IEIC Grant	\$42,771	\$0	\$0	\$0
<b>Sub-Total Federal Aids</b>		<b>\$2,177,309</b>	<b>\$2,831,837</b>	<b>\$1,504,921</b>	<b>\$1,504,921</b>
<b>Other Financing Sources</b>					
196	Sale of Equipment - 01	\$0	\$0	\$1,500	\$1,500
624	Sale of Equipment - 05	\$5,867	\$89	\$2,000	\$2,000
631	Proceeds from Loans	\$0	\$0	\$0	\$0
<b>Sub-Total Other Financing Sources</b>		<b>\$5,867</b>	<b>\$89</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Total General Fund Revenue</b>		<b>\$52,338,973</b>	<b>\$54,459,601</b>	<b>\$53,399,774</b>	<b>\$54,579,806</b>

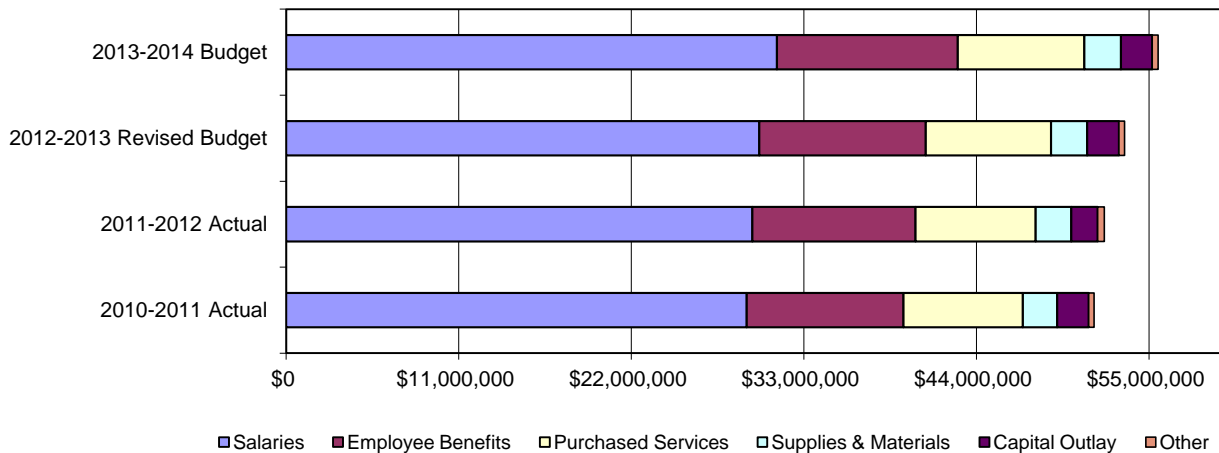
**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01 - EXPENDITURE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
Salaries	\$29,355,858	\$29,718,036	\$30,155,319	\$31,277,522	\$1,122,203	3.72%
Employee Benefits	\$9,992,682	\$10,393,408	\$10,615,738	\$11,534,852	\$919,114	8.66%
Purchased Services	\$7,615,889	\$7,660,959	\$7,992,715	\$8,067,732	\$75,017	0.94%
Supplies & Materials	\$2,177,657	\$2,268,987	\$2,298,621	\$2,333,626	\$35,005	1.52%
Capital Outlay	\$2,018,576	\$1,684,932	\$2,017,777	\$1,990,099	(\$27,678)	-1.37%
Other	\$335,506	\$419,379	\$369,381	\$373,086	\$3,705	1.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$51,496,168</b>	<b>\$52,145,701</b>	<b>\$53,449,551</b>	<b>\$55,576,917</b>	<b>\$2,127,366</b>	<b>3.98%</b>



**General Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**

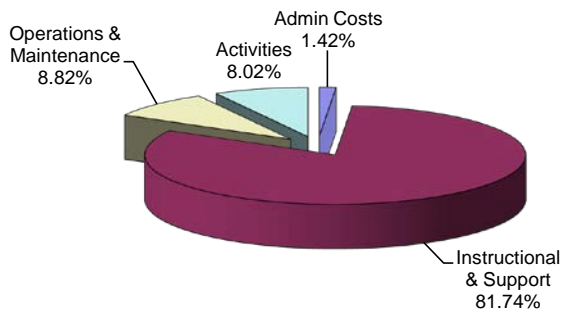


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

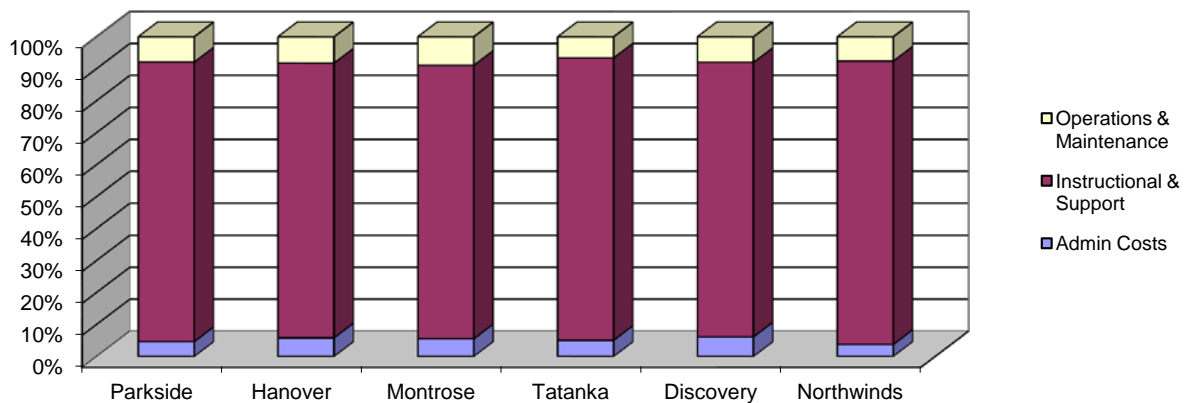
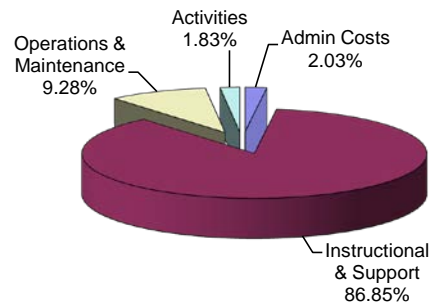
**GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL**

	<b>Admin Costs</b>	<b>Instructional &amp; Support</b>	<b>Operations &amp; Maintenance</b>	<b>Activities</b>
Buffalo High School	\$181,538	\$10,434,682	\$1,125,606	\$1,024,129
Buffalo Community Middle School	\$173,752	\$7,415,307	\$792,579	\$156,549
Parkside Elementary	\$164,964	\$3,093,718	\$278,032	
Hanover Elementary	\$166,220	\$2,442,458	\$232,082	
Montrose Elementary	\$135,861	\$2,093,916	\$217,043	
Tatanka Elementary	\$164,038	\$2,845,870	\$210,653	
Discovery Elementary	\$86,559	\$1,206,802	\$111,707	
Northwinds Elementary	\$161,452	\$3,779,413	\$321,902	

**BUFFALO HIGH SCHOOL**



**BUFFALO COMMUNITY MIDDLE SCHOOL**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$339,042	\$343,226	\$348,430	\$353,100	\$4,670
Managerial Salaries	\$188,473	\$190,508	\$195,280	\$199,910	\$4,630
Certified Salaries	\$5,616,340	\$5,609,417	\$5,655,850	\$5,795,091	\$139,241
Classified Salaries	\$1,085,935	\$1,141,710	\$1,125,810	\$1,182,498	\$56,688
Other Salaries	\$706,110	\$690,465	\$773,356	\$746,665	(\$26,691)
Employee Benefits	\$2,495,324	\$2,566,467	\$2,747,841	\$2,969,462	\$221,621
Supplies & Materials	\$276,128	\$393,749	\$349,115	\$367,602	\$18,487
Tuition	\$137,420	\$149,800	\$210,000	\$210,000	\$0
Equipment	\$113,640	\$64,133	\$83,637	\$108,561	\$24,924
All Others	\$1,082,267	\$792,676	\$810,804	\$833,066	\$22,262
<b>Total Expenditures</b>	<b>\$12,040,679</b>	<b>\$11,942,150</b>	<b>\$12,300,123</b>	<b>\$12,765,955</b>	<b>\$465,832</b>

**Full Time Equivalent**

Administrators	4.00	4.00	0.00
Teachers	91.31	95.19	3.88
Classified	48.75	48.54	(0.21)
<b>Total FTE's</b>	<b>144.06</b>	<b>147.73</b>	<b>3.67</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$338,526	\$327,895	\$343,040	\$347,640	\$4,600
Certified Salaries	\$3,894,118	\$4,110,966	\$4,166,140	\$4,264,970	\$98,830
Classified Salaries	\$720,495	\$662,902	\$704,320	\$761,560	\$57,240
Other Salaries	\$269,671	\$257,766	\$249,974	\$251,374	\$1,400
Employee Benefits	\$1,635,299	\$1,769,758	\$1,903,047	\$2,082,107	\$179,060
Supplies & Materials	\$146,610	\$214,752	\$157,185	\$146,500	(\$10,685)
Equipment	\$77,362	\$63,369	\$110,566	\$104,112	(\$6,454)
All Others	\$473,466	\$488,405	\$563,682	\$579,924	\$16,242
<b>Total Expenditures</b>	<b>\$7,555,547</b>	<b>\$7,895,813</b>	<b>\$8,197,954</b>	<b>\$8,538,187</b>	<b>\$340,233</b>

**Full Time Equivalent**

Administrators	3.00	3.00	0.00
Teachers	72.75	73.90	1.15
Classified	35.60	37.05	1.45
<b>Total FTE's</b>	<b>111.35</b>	<b>113.95</b>	<b>2.60</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$87,632	\$91,464	\$94,000	\$119,080	\$25,080
Certified Salaries	\$1,391,280	\$1,418,197	\$1,511,940	\$1,728,058	\$216,118
Classified Salaries	\$387,291	\$386,395	\$376,430	\$408,970	\$32,540
Other Salaries	\$110,458	\$104,077	\$102,154	\$126,534	\$24,380
Employee Benefits	\$690,059	\$711,385	\$750,488	\$902,312	\$151,824
Supplies & Materials	\$44,295	\$32,347	\$34,628	\$35,793	\$1,165
Equipment	\$37,809	\$28,696	\$24,296	\$30,750	\$6,454
All Others	\$111,057	\$132,344	\$177,747	\$185,217	\$7,470
<b>Total Expenditures</b>	<b>\$2,859,881</b>	<b>\$2,904,905</b>	<b>\$3,071,683</b>	<b>\$3,536,714</b>	<b>\$465,031</b>

**Full Time Equivalent**

Administrators	0.80	1.00	0.20
Teachers	27.81	32.66	4.85
Classified	18.95	20.53	1.58
<b>Total FTE's</b>	<b>47.56</b>	<b>54.19</b>	<b>6.63</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$117,560	\$118,953	\$120,710	\$123,100	\$2,390
Certified Salaries	\$1,392,015	\$1,401,368	\$1,396,630	\$1,446,050	\$49,420
Classified Salaries	\$336,904	\$332,835	\$318,970	\$316,870	(\$2,100)
Other Salaries	\$101,628	\$90,367	\$91,300	\$91,349	\$49
Employee Benefits	\$595,111	\$600,999	\$619,373	\$678,203	\$58,830
Supplies & Materials	\$52,015	\$27,853	\$31,800	\$30,250	(\$1,550)
Equipment	\$21,393	\$34,542	\$23,000	\$4,538	(\$18,462)
All Others	\$96,539	\$114,063	\$136,775	\$150,400	\$13,625
<b>Total Expenditures</b>	<b>\$2,713,165</b>	<b>\$2,720,980</b>	<b>\$2,738,558</b>	<b>\$2,840,760</b>	<b>\$102,202</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	23.95	22.86	(1.09)
Classified	13.56	12.91	(0.65)
<b>Total FTE's</b>	<b>38.51</b>	<b>36.77</b>	<b>(1.74)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$105,354	\$106,607	\$95,820	\$96,790	\$970
Certified Salaries	\$1,164,747	\$1,048,081	\$1,196,116	\$1,133,863	(\$62,253)
Classified Salaries	\$337,051	\$313,352	\$292,080	\$320,090	\$28,010
Other Salaries	\$61,200	\$75,588	\$83,495	\$87,465	\$3,970
Employee Benefits	\$571,549	\$549,053	\$618,280	\$643,725	\$25,445
Supplies & Materials	\$25,569	\$19,368	\$32,545	\$29,245	(\$3,300)
Equipment	\$31,702	\$43,745	\$17,600	\$24,776	\$7,176
All Others	\$84,381	\$89,779	\$113,416	\$110,866	(\$2,550)
<b>Total Expenditures</b>	<b>\$2,381,553</b>	<b>\$2,245,573</b>	<b>\$2,449,352</b>	<b>\$2,446,820</b>	<b>(\$2,532)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	20.78	23.64	2.86
Classified	12.52	13.52	1.00
<b>Total FTE's</b>	<b>34.30</b>	<b>38.16</b>	<b>3.86</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$112,860	\$114,253	\$117,500	\$119,080	\$1,580
Certified Salaries	\$1,509,329	\$1,575,669	\$1,662,910	\$1,617,349	(\$45,561)
Classified Salaries	\$402,172	\$408,446	\$384,358	\$386,388	\$2,030
Other Salaries	\$89,916	\$99,488	\$91,055	\$73,155	(\$17,900)
Employee Benefits	\$675,305	\$697,408	\$805,259	\$829,859	\$24,600
Supplies & Materials	\$62,478	\$65,590	\$53,328	\$53,078	(\$250)
Equipment	\$38,185	\$89,123	\$28,331	\$28,331	\$0
All Others	\$92,486	\$94,327	\$113,302	\$113,321	\$19
<b>Total Expenditures</b>	<b>\$2,982,731</b>	<b>\$3,144,302</b>	<b>\$3,256,043</b>	<b>\$3,220,561</b>	<b>(\$35,482)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	31.90	31.69	(0.21)
Classified	16.65	16.58	(0.07)
<b>Total FTE's</b>	<b>49.55</b>	<b>49.27</b>	<b>(0.28)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

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

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$83,206	\$81,691	\$81,970	\$61,030	(\$20,940)
Certified Salaries	\$771,396	\$773,528	\$729,930	\$670,270	(\$59,660)
Classified Salaries	\$190,792	\$192,265	\$163,273	\$194,087	\$30,815
Other Salaries	\$19,743	\$25,775	\$19,500	\$19,100	(\$400)
Employee Benefits	\$318,877	\$331,904	\$344,305	\$359,627	\$15,322
Supplies & Materials	\$19,027	\$10,122	\$12,300	\$16,870	\$4,570
Equipment	\$24,466	\$34,275	\$19,500	\$18,000	(\$1,500)
All Others	\$38,791	\$48,692	\$66,633	\$66,084	(\$549)
<b>Total Expenditures</b>	<b>\$1,466,298</b>	<b>\$1,498,253</b>	<b>\$1,437,410</b>	<b>\$1,405,068</b>	<b>(\$32,342)</b>

**Full Time Equivalent**

Administrators	0.69	0.50	(0.19)
Teachers	14.16	13.93	(0.23)
Classified	11.65	12.01	0.36
<b>Total FTE's</b>	<b>26.50</b>	<b>26.44</b>	<b>(0.06)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**NORTHWINDS ELEMENTARY  
TO BE DETERMINED  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Revised Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$116,560	\$118,453	\$115,990	\$117,540	\$1,550
Certified Salaries	\$1,943,031	\$1,982,993	\$1,962,012	\$2,066,472	\$104,460
Classified Salaries	\$470,320	\$514,222	\$568,200	\$561,120	(\$7,080)
Other Salaries	\$122,487	\$155,044	\$139,348	\$140,788	\$1,440
Employee Benefits	\$860,357	\$920,750	\$1,003,963	\$1,106,033	\$102,070
Supplies & Materials	\$63,039	\$60,188	\$48,465	\$50,085	\$1,620
Equipment	\$31,714	\$46,332	\$38,356	\$18,624	(\$19,732)
All Others	\$171,406	\$212,534	\$189,955	\$202,105	\$12,150
<b>Total Expenditures</b>	<b>\$3,778,914</b>	<b>\$4,010,516</b>	<b>\$4,066,289</b>	<b>\$4,262,767</b>	<b>\$196,478</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	32.80	33.73	0.93
Classified	26.23	25.44	(0.79)
<b>Total FTE's</b>	<b>60.03</b>	<b>60.17</b>	<b>0.14</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>General Fund Expenditures</b>					
<b>District Wide</b>					
107	Community Relations	\$120,479	\$117,875	\$138,014	\$129,144
150	Legal	\$103,050	\$23,545	\$52,000	\$52,000
160	Personnel	\$244,320	\$240,607	\$251,129	\$256,419
251	Board of Education	\$42,503	\$41,671	\$52,924	\$52,924
252	Superintendent & Elections	\$302,575	\$310,227	\$328,704	\$347,654
256	Business Office	\$574,517	\$574,552	\$624,560	\$629,929
<b>Sub-Total District Wide</b>		<b>\$1,387,444</b>	<b>\$1,308,478</b>	<b>\$1,447,331</b>	<b>\$1,468,070</b>
<b>Operation &amp; Maintenance of Plant</b>					
006	Salaries - Custodial	\$151,185	\$149,503	\$151,460	\$115,630
111	Telephone	\$109,126	\$79,436	\$115,000	\$115,000
113/143	Travel & Training	\$642	\$2,882	\$6,000	\$6,000
131	Snow Removal	\$50,695	\$14,645	\$55,000	\$55,000
110/204	Custodian Supplies	\$7,485	\$11,939	\$13,300	\$13,300
211/212	Fuel	\$9,004	\$13,286	\$19,000	\$19,000
295	Benefits - Custodial	\$72,814	\$67,132	\$71,570	\$63,020
306	Miscellaneous Expenses	\$270	\$2,196	\$3,000	\$3,000
300-303	Care & Upkeep Buildings	\$8,753	\$14,362	\$14,500	\$14,500
257	Mail Room	\$33,505	\$38,014	\$66,842	\$66,952
277	Warehouse	\$50,802	\$20,783	\$29,580	\$30,180
281	Laundry	\$31,289	\$26,942	\$20,249	\$21,889
620	A-V Repair	\$22,438	\$22,242	\$13,265	\$12,000
District Operations of Plant		\$263,420	\$256,149	\$278,881	\$335,124
<b>Sub-Total Ops &amp; Maint of Plant</b>		<b>\$811,428</b>	<b>\$719,513</b>	<b>\$857,647</b>	<b>\$870,595</b>
<b>Transportation</b>					
000	Transportation Program	\$153,601	\$152,871	\$154,846	\$156,096
713	Open Enrollment Transportation	\$30,597	\$33,758	\$33,000	\$33,000
714/715	Integration District Transportation	\$189,560	\$169,344	\$170,000	\$170,000
716	Noon Kindergarten	\$217,167	\$174,780	\$182,000	\$182,000
720/721	Regular Transportation	\$1,700,277	\$1,677,782	\$1,764,445	\$1,765,155
720	Regular Transportation - Fuel	\$105,459	\$147,472	\$125,000	\$125,000
723	Special Ed Transportation	\$876,740	\$1,005,188	\$984,919	\$979,959
723	Special Ed Transportation - Fuel	\$34,310	\$0	\$0	\$0
725	Between Schools Instructional	\$83,895	\$120,543	\$120,000	\$120,000
728	Special Transportation	\$149,667	\$0	\$10,000	\$10,000
733	Non-Authorized	\$11,360	\$16,026	\$20,000	\$20,000
737/739	Non-Resident/Low Income	\$0	\$1,818	\$2,500	\$2,500
<b>Sub-Total Transportation</b>		<b>\$3,552,633</b>	<b>\$3,499,582</b>	<b>\$3,566,710</b>	<b>\$3,563,710</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2013-2014 Budget</b>
<b>General Fund Expenditures</b>					
<b>Special Education</b>					
401	Speech Therapy	\$5,714	\$11,336	\$15,282	\$15,282
402	Mild Moderate Handicapped	\$0	\$556	\$5,772	\$5,772
403	Moderate Severe Handicapped	\$25,833	\$61,069	\$28,520	\$30,370
404	Physically Impaired	\$445,229	\$351,369	\$357,981	\$378,561
405	Deaf	\$106,598	\$110,158	\$78,195	\$82,755
406	Visually Impaired	\$91,451	\$100,937	\$90,200	\$93,780
407	Learning Disabilities	\$0	\$23,117	\$12,096	\$12,696
408	EBD	\$12	\$45,080	\$24	\$24
410	Other Health Disabilities	\$0	\$0	\$11,100	\$11,100
411	Autism	\$25,815	\$63,579	\$222,503	\$217,603
412	Developmentally Delayed	\$8,266	\$20,222	\$28,422	\$28,422
416	Severely Multiply Impaired	\$0	\$63,555	\$55,975	\$55,975
419	Special Ed. Administration	\$156,625	\$161,546	\$216,295	\$220,027
420-422	Special Ed Support	\$507,942	\$341,715	\$396,928	\$391,237
420	Special Ed - ARRA	\$207,273	\$0	\$0	\$0
425	General Special Ed	\$88,312	\$168,960	\$46,846	\$48,480
500-401	ECSE Speech	\$324,913	\$291,843	\$322,742	\$350,067
500-412	ECSE Early Childhood	\$648,556	\$681,937	\$829,814	\$840,050
500-412	ECSE Early Childhood - ARRA	\$38,219	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$14,942	\$15,767	\$16,471	\$17,761
085	PRIDE	\$239,047	\$278,647	\$328,898	\$385,286
998	Tuition - Other Districts	\$109,849	\$340,751	\$345,000	\$350,000
<b>Sub-Total Special Education</b>		<b>\$3,044,596</b>	<b>\$3,132,142</b>	<b>\$3,409,064</b>	<b>\$3,535,248</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Instructional Support</b>					
211/212	Substitutes - Secondary	\$5,008	\$4,137	\$6,600	\$5,900
009/260	Substitutes - Elementary	\$4,564	\$4,108	\$4,600	\$4,600
211/260	DW Professional Fees	\$1,363	\$1,435	\$2,500	\$2,500
600/601	Extended School Year	\$107,579	\$139,812	\$209,250	\$207,474
224	Staff Development	\$252,173	\$242,908	\$221,560	\$221,840
225	Instructional Improvement	\$103,219	\$53,110	\$150,128	\$162,257
228	Instructional Administration	\$202,294	\$206,360	\$220,300	\$221,920
259	Data Processing	\$112,600	\$115,030	\$118,256	\$122,486
284	Print Shop	\$100,090	\$103,064	\$133,749	\$130,639
315	Integration	\$287,178	\$328,033	\$285,544	\$292,087
399	Carl Perkins	\$258	\$222	\$0	\$0
680	Technology	\$819,625	\$815,779	\$907,669	\$828,959
570	Gifted Education	\$28,445	\$85,407	\$32,525	\$102,915
132	Tuition - Vocational Center	\$397,034	\$400,724	\$408,714	\$425,063
211-144	Tuition - Vocational-Alternate	\$300,275	\$263,129	\$248,010	\$257,930
213-144	Tuition - WTC Targeted Services	\$7,779	\$18,113	\$18,000	\$13,781
401	Title I	\$82,177	\$209,532	\$65,525	\$66,304
401	Title I ARRA	\$81,287	\$0	\$0	\$0
414	Title II	\$136,136	\$95,308	\$131,113	\$132,865
417	Title III	\$22,513	\$12,128	\$15,328	\$15,328
433	Safe & Drug	\$0	\$0	\$0	\$0
<b>Sub-Total Instructional Support</b>		<b>\$3,051,597</b>	<b>\$3,098,341</b>	<b>\$3,179,371</b>	<b>\$3,214,848</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School</b>					
253	Office of the Principal	\$180,191	\$175,798	\$178,045	\$181,538
210	Secondary - Other	\$416,246	\$367,949	\$473,032	\$479,082
211/212	All Instructional Programs & Subs	\$577,014	\$589,023	\$512,235	\$501,215
044	Workers Compensation	\$49,960	\$58,043	\$68,660	\$75,600
126	Reading	\$81,063	\$79,594	\$83,658	\$88,454
202	Guidance Services	\$414,268	\$398,599	\$402,863	\$346,010
219	LEP	\$76,499	\$79,657	\$24,826	\$26,315
221	Homebound	\$2,050	\$338	\$2,875	\$2,925
224	Staff Development	\$16,590	\$11,798	\$9,400	\$16,000
226	Library	\$124,710	\$127,295	\$124,889	\$160,538
227	Audio Visual	\$0	\$41	\$0	\$0
229	Curriculum Development	\$3,161	\$77,948	\$26,000	\$50,000
242	Wright Choice	\$0	\$33,205	\$40,254	\$116,301
275	Operation of Plant	\$1,016,403	\$1,032,526	\$1,093,016	\$1,125,606
300	Language Arts	\$819,930	\$823,071	\$814,854	\$854,576
315	Integration	\$257,853	\$295,212	\$241,716	\$248,747
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$58,665	\$56,534	\$70,926	\$75,676
352	German	\$61,231	\$64,242	\$67,887	\$78,907
353	Spanish	\$230,322	\$231,926	\$240,369	\$255,037
380	Special Needs	\$195,735	\$190,235	\$245,723	\$249,916
400	Mathematics	\$726,691	\$754,992	\$747,153	\$801,201
401	Speech Therapy	\$81,187	\$79,118	\$70,233	\$75,124
402	Mild Moderate Handicapped	\$151,475	\$103,125	\$106,316	\$111,171
403	Moderate Severe Handicapped	\$190,957	\$144,243	\$179,895	\$189,422
404	Physically Impaired	\$182	\$20,185	\$26,237	\$27,937
405	Deaf	\$0	\$0	\$0	\$0
406	Visually Impaired	\$0	\$28,566	\$31,312	\$32,282
407	Learning Disabilities	\$424,293	\$446,446	\$416,213	\$455,375
408	EBD	\$431,058	\$406,356	\$425,925	\$468,962
410	Other Health Disabilities	\$25	\$0	\$0	\$0
411	Autism	\$92,377	\$98,755	\$104,385	\$118,517
416	Severely Multiply Impaired	\$0	\$16,246	\$0	\$0
420-422	Special Ed Support & ARRA	\$246,690	\$32,611	\$55,995	\$57,835
449	Magnet Art School	\$21,906	\$25,711	\$22,515	\$16,027
452	Art	\$278,437	\$240,210	\$262,905	\$266,033
453	Art Resale	\$8,879	\$11,891	\$12,500	\$12,500

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2013-2014 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School (Continued)</b>					
454	Vocal Music	\$99,269	\$103,499	\$104,043	\$107,271
455	Instrumental Music	\$175,651	\$178,894	\$187,501	\$227,215
457	Band Resale	\$1,534	\$936	\$500	\$2,000
459	Orchestra	\$2,961	\$3,878	\$2,835	\$2,375
460	Dance	\$0	\$94	\$720	\$952
503/505	Phy Ed & Health	\$478,717	\$472,752	\$531,700	\$499,664
550	Social Studies	\$799,136	\$806,213	\$854,100	\$898,131
600	Natural Science	\$757,765	\$738,313	\$795,974	\$765,004
601	College in School	\$72,929	\$81,093	\$87,900	\$90,489
652	Business Education	\$193,791	\$186,089	\$216,086	\$229,100
680	Technology	\$69,799	\$99,743	\$120,837	\$76,428
700	Industrial Arts	\$256,571	\$260,448	\$257,661	\$288,356
712	Agriculture	\$99,446	\$59,978	\$60,672	\$69,374
713	Agriculture Resale	\$879	\$652	\$0	\$0
716	Home Economics	\$182,039	\$185,468	\$186,950	\$194,652
717	Industrial Arts Resale	\$20,409	\$22,000	\$22,500	\$22,500
720	Health Services	\$75,528	\$79,155	\$79,329	\$82,376
730	Psychologists	\$51,013	\$54,450	\$56,868	\$61,387
740	Social Workers	\$128,755	\$122,496	\$129,840	\$135,857
790	Safe Schools Officer	\$30,000	\$30,000	\$30,000	\$30,000
800	Athletics & Activities	\$945,239	\$997,581	\$1,019,039	\$1,024,129
045	Phoenix Learning Center	\$363,200	\$356,927	\$372,256	\$393,866
<b>Sub-Total High School</b>		<b>\$12,040,679</b>	<b>\$11,942,150</b>	<b>\$12,300,123</b>	<b>\$12,765,955</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School</b>					
253	Office of the Principal	\$153,543	\$164,983	\$169,020	\$173,752
210	Secondary - Other	\$257,751	\$262,645	\$276,296	\$283,086
211/212	All Instructional Programs & Subs	\$538,904	\$526,908	\$595,561	\$600,099
044	Workers Compensation	\$45,046	\$47,294	\$55,950	\$61,600
006	Sixth Grade	\$976,605	\$987,649	\$1,074,468	\$1,034,828
126	Reading	\$56,863	\$71,134	\$66,945	\$45,335
202	Guidance Services	\$204,392	\$184,131	\$192,000	\$203,415
219	LEP	\$76,097	\$78,341	\$82,060	\$88,340
221	Homebound	\$891	\$1,571	\$1,725	\$1,725
224	Staff Development	\$8,490	\$3,446	\$8,890	\$9,530
226	Library	\$17,267	\$15,231	\$12,000	\$12,000
229	Curriculum Development	\$24,297	\$111,235	\$40,000	\$42,500
275	Operation of Plant	\$717,862	\$661,000	\$729,269	\$792,579
300	Language Arts	\$365,863	\$385,851	\$383,294	\$446,654
400	Mathematics	\$429,490	\$444,899	\$464,886	\$488,364
401	Speech Therapy	\$75,799	\$82,792	\$85,878	\$89,368
402	Mild Moderate Handicapped	\$154,932	\$91,026	\$115,357	\$120,047
403	Moderate Severe Handicapped	\$248,574	\$208,333	\$182,381	\$210,811
404	Physically Impaired	\$14,265	\$37,030	\$25,918	\$27,628
406	Visually Impaired	\$28,517	\$0	\$0	\$0
407	Learning Disabilities	\$456,004	\$492,767	\$525,654	\$459,224
408	EBD	\$173,965	\$251,035	\$263,151	\$280,401
411	Autism	\$53,951	\$60,465	\$39,000	\$139,310
416	Severely Multiply Impaired	\$1,466	\$0	\$0	\$0
420-422	Special Ed Support	\$194	\$26,501	\$27,378	\$27,378
452	Art	\$169,071	\$167,741	\$168,544	\$179,784
454	Vocal Music	\$162,502	\$173,384	\$178,844	\$186,644
455	Instructional Music	\$206,603	\$214,278	\$235,238	\$246,778
456	General Music	\$1,004	\$72	\$1,350	\$930
457	Band Resale	\$151	\$265	\$500	\$500
503/505	Phy Ed & Health	\$343,323	\$370,773	\$318,720	\$416,280
550	Social Studies	\$401,721	\$408,444	\$379,438	\$425,378
570	Gifted Education/Quest Program	\$0	\$123,873	\$168,035	\$178,445
600	Natural Science	\$425,441	\$424,684	\$450,190	\$473,060
680	Technology	\$66,001	\$63,321	\$64,130	\$67,080

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School (Continued)</b>					
700	Industrial Arts	\$127,816	\$142,520	\$169,238	\$165,038
716	Home Economics	\$142,589	\$150,967	\$159,915	\$68,465
717	Industrial Arts Resale	\$3,113	\$6,102	\$4,500	\$4,500
720	Health Services	\$68,644	\$67,312	\$98,672	\$105,052
730	Psychologists	\$79,622	\$81,240	\$85,255	\$88,985
740	Social Workers	\$96,340	\$102,119	\$85,813	\$89,303
790	Safe Schools Officer	\$20,000	\$20,000	\$20,000	\$20,000
800	Athletics & Activities	\$148,799	\$154,372	\$165,049	\$156,549
	Targeted Services	\$11,779	\$28,078	\$27,442	\$27,442
	<b>Sub-Total Middle School</b>	<b>\$7,555,547</b>	<b>\$7,895,813</b>	<b>\$8,197,954</b>	<b>\$8,538,187</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Parkside Elementary School</b>					
253	Office of the Principal	\$117,750	\$124,461	\$128,774	\$164,964
260/009	All Instructional Programs & Subs	\$166,821	\$234,244	\$228,014	\$241,458
044	Workers Compensation	\$16,381	\$17,198	\$20,340	\$22,400
	Salaries/Benefits K-5	\$1,202,292	\$1,221,659	\$1,237,369	\$1,258,991
007	Kindergarten Supplies	\$378	\$580	\$600	\$0
201	Communication Skills Supplies	\$516	\$2,100	\$2,100	\$4,900
202	Mathematics Supplies	\$0	\$7,670	\$9,000	\$9,000
203	Art Supplies	\$1,525	\$1,435	\$1,500	\$1,500
210	Social Studies Supplies	\$2,493	\$2,085	\$2,500	\$10,200
211	Natural Science Supplies	\$1,250	\$1,626	\$1,500	\$1,500
216	Title I & Title I ARRA	\$132,159	\$90,080	\$108,280	\$109,840
217	Basic Skills	\$104,888	\$56,187	\$47,556	\$57,776
219	LEP	\$18,107	\$20,435	\$40,288	\$70,858
221	Homebound	\$0	\$0	\$1,725	\$1,725
224	Staff Development	\$7,879	\$8,307	\$8,864	\$9,054
226	Library	\$89,534	\$70,504	\$58,304	\$92,244
227	Audio Visual Supplies	\$1,267	\$880	\$1,000	\$1,000
229	Curriculum Development	\$19,946	\$0	\$0	\$0
240	Safety Patrol	\$1,044	\$1,093	\$100	\$100
275	Operation of Plant	\$249,560	\$227,423	\$263,072	\$278,032
401	Speech Therapy	\$41,070	\$82,567	\$106,206	\$114,276
402	Mild Moderate Handicapped	\$65,997	\$67,995	\$74,117	\$77,147
403	Moderate Severe Handicapped	\$68	\$85	\$85	\$150
407	Learning Disabilities	\$165,191	\$176,415	\$141,601	\$149,991
408	EBD	\$87,078	\$99,451	\$124,660	\$145,000
410	Other Health Disabilities	\$43,133	\$43,578	\$46,239	\$46,929
411	Autism	\$12,185	\$13,771	\$80,785	\$86,535
412	Early Childhood	\$27,975	\$27,980	\$29,111	\$29,811
420-422	Special Ed Support	\$9,433	\$42,481	\$18,478	\$43,038
456	General Music	\$91,923	\$67,568	\$71,411	\$74,501
503/505	Phy Ed & Health	\$47,149	\$59,262	\$62,866	\$68,686
570	Gifted Education	\$0	\$250	\$300	\$201,190
720	Health Services	\$66,869	\$62,556	\$64,486	\$69,046
730	Psychologists	\$29,954	\$31,618	\$32,949	\$35,519
740	Social Workers	\$21,100	\$16,333	\$18,670	\$21,200
	Targeted Services	\$16,966	\$25,032	\$38,833	\$38,153
<b>Sub-Total Parkside</b>		<b>\$2,859,881</b>	<b>\$2,904,905</b>	<b>\$3,071,683</b>	<b>\$3,536,714</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Hanover Elementary School</b>					
253	Office of the Principal	\$154,403	\$157,093	\$161,170	\$166,220
260/009	All Instructional Programs & Subs	\$231,935	\$244,468	\$234,761	\$231,903
044	Workers Compensation	\$16,381	\$17,198	\$20,340	\$22,400
	Salaries/Benefits K-5	\$1,343,239	\$1,374,223	\$1,404,326	\$1,481,466
007	Kindergarten Supplies	\$77	\$2,324	\$2,750	\$2,500
201	Communication Skills Supplies	\$734	\$1,456	\$1,000	\$1,000
202	Mathematics Supplies	\$0	\$6,635	\$7,000	\$7,000
203	Art Supplies	\$73	\$0	\$100	\$0
210	Social Studies Supplies	\$1,511	\$1,928	\$1,200	\$20,000
211	Natural Science Supplies	\$838	\$3,975	\$1,000	\$1,000
217	Basic Skills	\$63,605	\$66,493	\$72,822	\$106,482
219	LEP	\$35,485	\$40,152	\$11,142	\$1,052
224	Staff Development	\$6,934	\$6,640	\$8,000	\$500
226	Library	\$57,025	\$57,774	\$59,517	\$50,947
227	Audio Visual Supplies	\$330	\$580	\$1,000	\$1,000
229	Curriculum Development	\$22,702	\$0	\$0	\$0
275	Operation of Plant	\$205,745	\$214,715	\$230,272	\$232,082
401	Speech Therapy	\$53,828	\$47,731	\$47,866	\$53,066
402	Mild Moderate Handicapped	\$17,080	\$36,239	\$38,267	\$42,037
403	Moderate Severe Handicapped	\$0	\$2,136	\$0	\$0
404	Physically Impaired	\$15,882	\$20,064	\$15,638	\$16,138
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$124,576	\$94,334	\$100,137	\$106,237
408	EBD	\$51,489	\$50,652	\$53,123	\$42,823
410	Other Health Disabilities	\$12,983	\$13,807	\$0	\$0
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$12,266	\$8,332	\$12,156	\$1,596
416	Severely Multiply Impaired	\$13,023	\$8,571	\$0	\$0
420-422	Special Ed Support	\$43,817	\$22,002	\$27,727	\$30,817
456	General Music	\$73,401	\$71,141	\$74,319	\$80,819
503/505	Phy Ed & Health	\$79,606	\$74,926	\$76,723	\$80,003
720	Health Services	\$41,708	\$42,528	\$47,500	\$31,220
730	Psychologists	\$17,197	\$20,384	\$20,483	\$20,913
740	Social Workers	\$15,292	\$12,482	\$8,219	\$9,539
<b>Sub-Total Hanover</b>		<b>\$2,713,165</b>	<b>\$2,720,980</b>	<b>\$2,738,558</b>	<b>\$2,840,760</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Montrose Elementary School</b>					
253	Office of the Principal	\$139,328	\$141,290	\$132,481	\$135,861
260/009	All Instructional Programs & Subs	\$155,577	\$179,177	\$227,863	\$233,559
044	Workers Compensation	\$18,428	\$14,286	\$22,890	\$25,200
	Salaries/Benefits K-5	\$992,127	\$929,258	\$1,034,171	\$920,191
007	Kindergarten Supplies	\$0	\$0	\$400	\$400
201	Communication Skills Supplies	\$2,559	\$669	\$1,500	\$1,500
202	Mathematics Supplies	\$1,749	\$12,853	\$11,000	\$11,000
203	Art Supplies	\$1,413	\$1,141	\$1,000	\$1,000
210	Social Studies Supplies	\$458	\$575	\$500	\$500
211	Natural Science Supplies	\$334	\$2,344	\$1,000	\$1,000
216	Title I & Title I ARRA	\$122,360	\$65,984	\$89,689	\$90,876
217	Basic Skills	\$80,102	\$84,366	\$23,964	\$24,774
219	LEP	\$30,840	\$32,958	\$68,744	\$73,154
221	Homebound	\$0	\$0	\$575	\$500
224	Staff Development	\$9,808	\$5,928	\$8,200	\$8,200
226/227	Library /Audio Visual Supplies	\$38,759	\$42,207	\$47,148	\$51,188
229	Curriculum Development	\$573	\$0	\$0	\$0
275	Operation of Plant	\$168,954	\$162,562	\$178,313	\$217,043
401	Speech Therapy	\$78,085	\$76,163	\$56,432	\$58,542
402	Mild Moderate Handicapped	\$135,197	\$138,776	\$131,385	\$137,385
403	Moderate Severe Handicapped	\$155	\$59	\$200	\$200
404	Physically Impaired	\$0	\$5,607	\$0	\$0
405	Deaf	\$0	\$0	\$100	\$100
407	Learning Disabilities	\$81,131	\$82,240	\$76,070	\$80,410
408	EBD	\$103,191	\$33,915	\$60,336	\$68,626
410	Other Health Disabilities	\$0	\$1,799	\$0	\$100
411	Autism	\$0	\$0	\$100	\$0
412	Developmentally Delayed	\$39,459	\$43,014	\$46,029	\$47,929
420-422	Special Ed Support	\$0	\$15,853	\$14,142	\$14,142
455/456	Instrumental/General Music	\$41,034	\$39,048	\$42,672	\$48,652
503/505	Phy Ed & Health	\$28,800	\$27,269	\$30,328	\$47,458
570	Gifted Education	\$0	\$0	\$300	\$300
720	Health Services	\$44,688	\$45,981	\$48,423	\$49,423
730	Psychologists	\$29,884	\$31,533	\$33,749	\$36,119
740	Social Workers	\$17,976	\$18,355	\$38,018	\$39,458
090	Montrose Early Childhood Center	\$11,761	\$8,069	\$16,800	\$17,200
	Targeted Services	\$6,823	\$2,295	\$4,830	\$4,830
<b>Sub-Total Montrose</b>		<b>\$2,381,553</b>	<b>\$2,245,573</b>	<b>\$2,449,352</b>	<b>\$2,446,820</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Tatanka Elementary School</b>					
253	Office of the Principal	\$150,583	\$152,624	\$159,358	\$164,038
260/009	All Instructional Programs & Subs	\$245,821	\$251,580	\$271,507	\$272,387
044	Workers Compensation	\$20,476	\$6,375	\$25,430	\$28,000
	Salaries/Benefits K-5	\$1,195,359	\$1,187,913	\$1,211,398	\$1,287,098
201	Communication Skills Supplies	\$1,556	\$1,345	\$1,000	\$2,000
202	Mathematics Supplies	\$9,831	\$3,268	\$10,000	\$12,000
203	Art Supplies	\$900	\$1,062	\$1,500	\$1,500
211	Natural Science Supplies	\$1,427	\$872	\$4,833	\$6,452
216	Title I & Title I ARRA	\$130,185	\$52,739	\$103,429	\$104,888
217	Basic Skills	\$35,391	\$37,228	\$47,584	\$43,304
219	LEP	\$15,726	\$16,686	\$46,711	\$49,991
224	Staff Development	\$10,907	\$9,192	\$12,000	\$12,000
226	Library	\$28,831	\$26,919	\$18,500	\$16,000
227	Audio Visual Supplies	\$0	\$986	\$3,500	\$3,500
229	Curriculum Development	\$22,923	\$0	\$0	\$0
245	STEM	\$0	\$200,000	\$7,898	\$8,028
275	Operation of Plant	\$186,748	\$190,997	\$203,793	\$210,653
315	Integration	\$0	\$0	\$88,763	\$93,983
401	Speech Therapy	\$79,156	\$67,540	\$89,999	\$93,619
402	Mild Moderate Handicapped	\$59,308	\$47,588	\$42,878	\$44,578
403	Moderate Severe Handicapped	\$0	\$24,526	\$0	\$0
407	Learning Disabilities	\$138,406	\$148,732	\$182,963	\$192,753
408	EBD	\$22,778	\$25,316	\$26,358	\$64,308
411	Autism	\$181,038	\$167,541	\$67,768	\$71,598
412	Developmentally Delayed	\$0	\$2,653	\$0	\$0
420-422	Special Ed Support	\$67,322	\$76,314	\$106,700	\$109,550
452	Art	\$0	\$56,534	\$59,480	\$61,490
456	General Music	\$79,794	\$82,109	\$83,641	\$86,991
503/505	Phy Ed & Health	\$70,012	\$72,274	\$44,910	\$48,630
570	Gifted Education/Quest Program	\$64,582	\$133,623	\$195,833	\$10,753
605	Instructional Support	\$53,619	\$0	\$28,036	\$4,026
720	Health Services	\$44,047	\$46,213	\$48,982	\$51,092
730	Psychologists	\$33,543	\$34,677	\$37,468	\$40,168
740	Social Workers	\$26,438	\$18,877	\$23,823	\$25,183
	Targeted Services	\$6,024	\$0	\$0	\$0
<b>Sub-Total Tatanka</b>		<b>\$2,982,731</b>	<b>\$3,144,302</b>	<b>\$3,256,043</b>	<b>\$3,220,561</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2013-2014 Budget</b>
<b>General Fund Expenditures</b>					
<b>Discovery Elementary School</b>					
253	Office of the Principal	\$34,774	\$32,417	\$35,919	\$86,559
260/009	All Instructional Programs & Subs	\$139,171	\$149,381	\$117,037	\$120,228
044	Workers Compensation	\$12,286	\$9,991	\$15,260	\$16,800
	Salaries/Benefits K-5	\$817,407	\$858,003	\$844,442	\$704,542
009	General Supplies	\$1,497	\$2,400	\$4,550	\$4,050
205	Mathematics Supplies	\$0	\$5,514	\$5,500	\$5,500
207	Art Supplies	\$0	\$0	\$500	\$0
208	Reading Supplies	\$671	\$1,458	\$3,500	\$3,500
217	Basic Skills	\$9,209	\$9,476	\$37,002	\$38,192
219	LEP	\$5,831	\$6,580	\$140	\$140
221	Homebound	\$0	\$394	\$0	\$0
224	Staff Development	\$10,031	\$5,126	\$8,000	\$6,000
226	Library	\$22,885	\$33,302	\$15,500	\$15,500
229	Curriculum Development	\$11,809	\$0	\$0	\$0
236	Science	\$8	\$1,940	\$1,000	\$1,000
240	Safety Patrol	\$163	\$402	\$1,000	\$600
275	Operation of Plant	\$87,807	\$85,383	\$92,960	\$111,707
401	Speech Therapy	\$41,255	\$41,999	\$42,998	\$44,838
402	Mild Moderate Handicapped	\$80,393	\$48,866	\$42,758	\$44,338
407	Learning Disabilities	\$60,665	\$52,806	\$29,172	\$30,192
408	EBD	\$25,287	\$25,893	\$27,448	\$28,648
411	Autism	\$36,184	\$32,841	\$14,734	\$36,624
412	Developmentally Delayed	\$128	\$0	\$0	\$0
420-422	Special Ed Support	\$0	\$4,648	\$0	\$0
503/505	Phy Ed & Health	\$23,716	\$39,280	\$41,932	\$43,072
550	Social Sciences	\$0	\$0	\$0	\$5,170
570	Gifted Education	\$0	\$0	\$300	\$0
720	Health Services	\$22,835	\$23,597	\$24,339	\$24,949
730	Psychologists	\$11,423	\$13,844	\$13,726	\$14,666
740	Social Workers	\$5,161	\$4,160	\$4,210	\$4,770
	Targeted Services	\$5,702	\$8,554	\$13,483	\$13,483
<b>Sub-Total Discovery</b>		<b>\$1,466,298</b>	<b>\$1,498,253</b>	<b>\$1,437,410</b>	<b>\$1,405,068</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Northwinds Elementary School</b>					
253	Office of the Principal	\$152,873	\$155,644	\$156,852	\$161,452
260/009	All Instructional Programs & Subs	\$265,816	\$290,176	\$337,285	\$336,693
044	Workers Compensation	\$20,476	\$21,497	\$25,430	\$28,000
	Salaries/Benefits K-5	\$1,715,834	\$1,736,421	\$1,755,234	\$1,887,594
201	Communication Skills Supplies	\$12,139	\$7,408	\$2,000	\$1,500
202	Mathematics Supplies	\$0	\$18,059	\$5,000	\$10,000
203	Art Supplies	\$881	\$2,173	\$1,500	\$1,800
210	Social Studies Supplies	\$253	\$2,812	\$3,000	\$10,000
211	Natural Science Supplies	\$492	\$4,324	\$5,000	\$5,000
216	Title I	\$0	\$71,247	\$5,162	\$5,162
217	Basic Skills	\$47,589	\$48,374	\$44,264	\$46,344
219	LEP	\$15,594	\$16,265	\$180	\$0
221	Homebound	\$242	\$1,152	\$2,007	\$2,007
224	Staff Development	\$15,897	\$11,508	\$15,000	\$15,000
226	Library	\$98,329	\$119,312	\$86,572	\$73,772
227	Audio Visual Supplies	\$525	\$1,546	\$1,410	\$1,410
229	Curriculum Development	\$28,334	\$0	\$0	\$0
275	Operation of Plant	\$274,569	\$333,769	\$308,792	\$321,902
401	Speech Therapy	\$99,348	\$88,954	\$97,117	\$102,547
402	Mild Moderate Handicapped	\$35,217	\$35,875	\$36,682	\$39,662
403	Moderate Severe Handicapped	\$178,036	\$169,954	\$212,633	\$155,473
404	Physically Impaired	\$0	\$6,658	\$24,419	\$5,269
407	Learning Disabilities	\$131,054	\$70,151	\$114,027	\$62,917
408	EBD	\$177,541	\$223,245	\$238,960	\$348,990
410	Other Health Disabilities	\$0	\$22,057	\$0	\$0
411	Autism	\$205,989	\$169,722	\$217,582	\$177,912
416	Severely Multiply Impaired	\$0	\$22,731	\$0	\$0
420-422	Special Ed Support	\$18,329	\$70,647	\$71,439	\$73,619
456	General Music	\$60,673	\$62,056	\$62,895	\$129,755
503/505	Phy Ed & Health	\$101,394	\$104,290	\$88,339	\$104,479
570	Gifted Education	\$0	\$0	\$0	\$0
720	Health Service	\$48,866	\$50,809	\$54,019	\$56,009
730	Psychologists	\$33,352	\$34,968	\$37,368	\$40,068
740	Social Workers	\$36,048	\$36,710	\$56,121	\$58,431
	Targeted Services	\$3,224	\$0	\$0	\$0
<b>Sub-Total Northwinds</b>		<b>\$3,778,914</b>	<b>\$4,010,516</b>	<b>\$4,066,289</b>	<b>\$4,262,767</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**GENERAL FUND 01**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Health &amp; Safety - 05</b>					
347	Physical Hazard Control	\$37,308	\$45,861	\$34,500	\$34,500
349	PCB/Fuel/Other Hazards	\$35,985	\$8,218	\$24,700	\$16,500
352	Environmental Management	\$67,520	\$65,561	\$86,100	\$75,100
358	Asbestos	\$7,821	\$41,941	\$26,900	\$3,900
363	Fire/Life Code Compliance	\$124,949	\$55,696	\$70,800	\$49,100
<b>Sub-Total Health &amp; Safety</b>		<b>\$273,583</b>	<b>\$217,277</b>	<b>\$243,000</b>	<b>\$179,100</b>
<b>Facilities - 05</b>					
850	District Wide Facilities	\$729,812	\$735,050	\$597,458	\$649,594
110	Data Processing	\$233,141	\$58,749	\$153,461	\$144,581
370	Rentals & Operating Leases	\$63,683	\$73,722	\$71,050	\$59,972
810	Operations & Maintenance	\$337,121	\$450,168	\$444,190	\$431,150
267	Buffalo High School	\$37,732	\$31,192	\$316,700	\$394,780
045	Phoenix Learning Center	\$5,392	\$2,038	\$1,550	\$10,700
085	PRIDE Transitions	\$0	\$0	\$0	\$0
090	Montrose Early Education Center	\$0	\$50,715	\$2,610	\$4,330
368	Buffalo Community Middle School	\$123,416	\$111,402	\$63,440	\$106,470
501	Parkside Elementary	\$45,283	\$2,245	\$110,000	\$145,500
502	Hanover Elementary	\$65,184	\$21,641	\$16,850	\$12,090
503	Montrose Elementary	\$27,451	\$27,951	\$8,600	\$18,080
504	Tatanka Elementary	\$34,242	\$26,314	\$22,600	\$20,800
506	Discovery Elementary	\$50,690	\$38,720	\$76,874	\$42,730
507	Northwinds Elementary	\$10,123	\$25,050	\$3,975	\$34,267
<b>Sub-Total Facilities</b>		<b>\$1,763,270</b>	<b>\$1,654,956</b>	<b>\$1,889,358</b>	<b>\$2,075,044</b>
<b>Other</b>					
252-290	OPEB	\$0	\$0	\$0	\$0
003/185	Lane Changes & Retro Benefits	\$24,871	\$24,894	\$800	\$100,800
042	Severance Pay	\$338,221	\$409,484	\$23,218	\$41,423
044	DW Workers Compensation	\$23,195	\$24,666	\$27,870	\$30,680
280	Reemployment	\$59,393	\$75,069	\$40,000	\$50,000
291	Retirees Insurance	\$701,272	\$749,408	\$272,020	\$271,403
605-003	Staffing Contingency	\$0	\$0	\$50,000	\$256,190
605-113	Itinerate Staffing Travel	\$2,727	\$4,488	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$0	\$28,796	\$193,000	\$165,000
340	Property & Liability Insurance	\$133,443	\$173,967	\$185,500	\$190,724
345	Insurance Recovery	\$0	\$27,304	\$10,000	\$10,000
790	Violence Prevention DARE	\$0	\$0	\$2,000	\$2,000
920	Short Term Debt Cost	\$0	\$0	\$0	\$0
Student Activities - 09		\$549,727	\$634,843	\$525,250	\$525,250
<b>Sub-Total Other</b>		<b>\$1,832,849</b>	<b>\$2,152,920</b>	<b>\$1,339,658</b>	<b>\$1,653,470</b>
<b>Total General Fund Expenditures</b>		<b>\$51,496,168</b>	<b>\$52,145,701</b>	<b>\$53,449,551</b>	<b>\$55,576,917</b>

# Special Revenue Funds

## **02 Food Service Fund**

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

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

## **04 Community Service Fund**

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

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

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

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

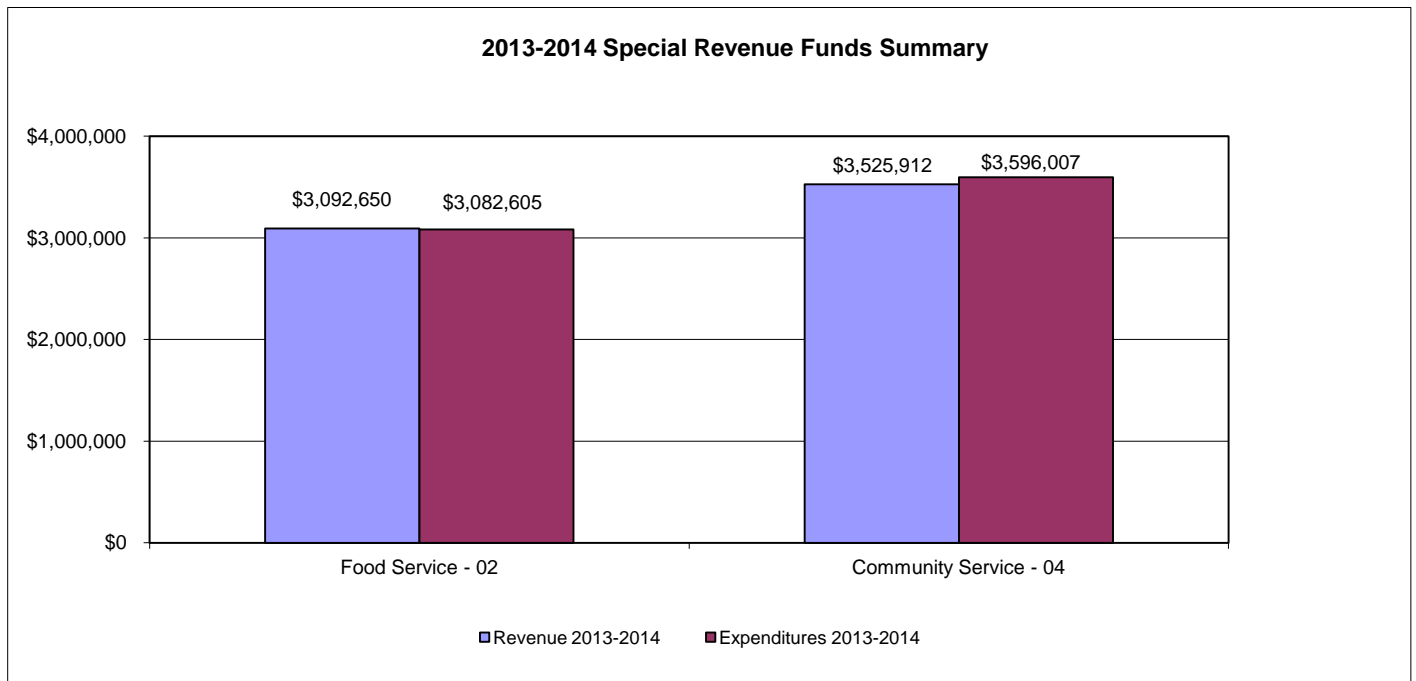
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

	<b>Fund Balance 6/30/12</b>	<b>Revenue 2012-2013</b>	<b>Expenditures 2012-2013</b>	<b>Fund Balance 6/30/13</b>	<b>Revenue 2013-2014</b>	<b>Expenditures 2013-2014</b>	<b>Fund Balance 6/30/14</b>
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$27,388	\$2,825,229	\$2,792,638	\$59,979	\$3,092,650	\$3,082,605	\$70,024
Community Service - 04	\$345,896	\$3,474,821	\$3,629,395	\$191,322	\$3,525,912	\$3,596,007	\$121,227
<b>Total</b>	<b>\$373,284</b>	<b>\$6,300,050</b>	<b>\$6,422,033</b>	<b>\$251,301</b>	<b>\$6,618,562</b>	<b>\$6,678,612</b>	<b>\$191,251</b>

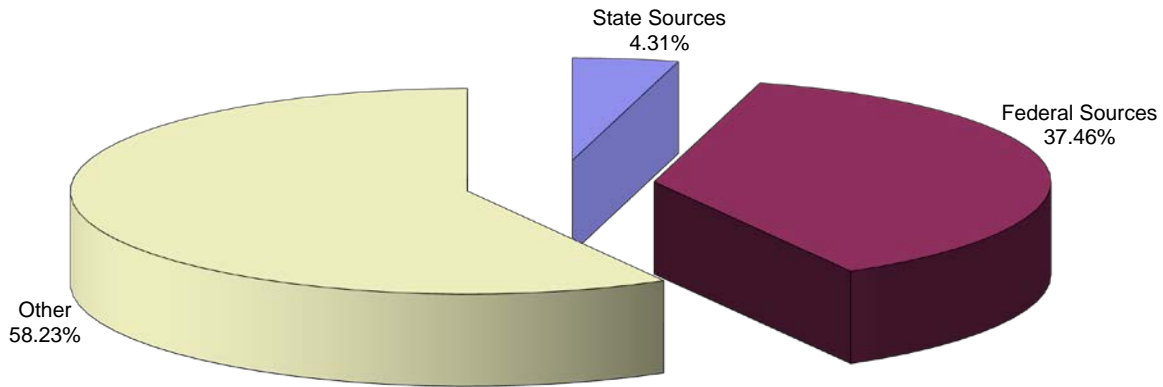


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

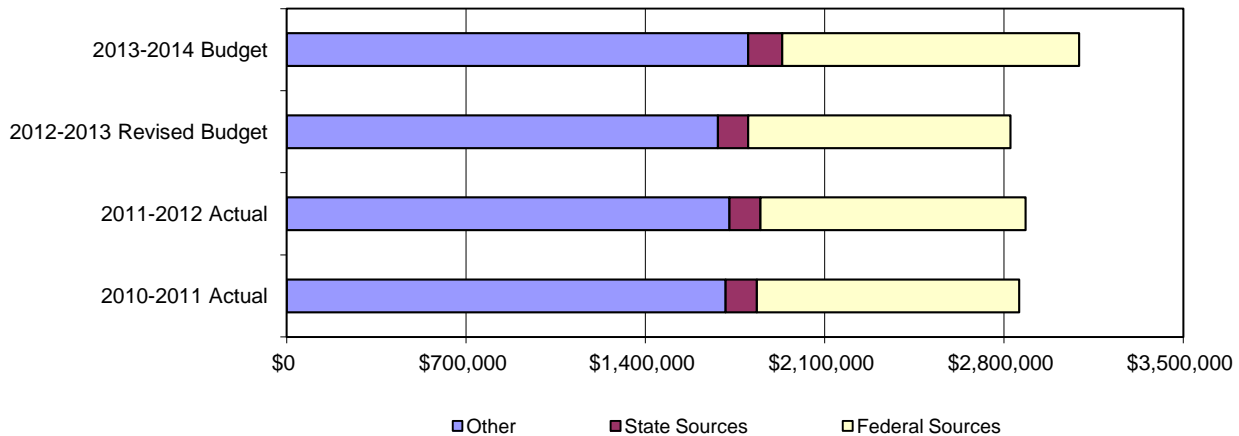
**FOOD SERVICE FUND 02 - REVENUE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
State Sources	\$122,706	\$121,177	\$118,322	\$133,300	\$14,978	12.66%
Federal Sources	\$1,023,676	\$1,035,178	\$1,023,506	\$1,158,600	\$135,094	13.20%
Other	\$1,712,955	\$1,728,086	\$1,683,401	\$1,800,750	\$117,349	6.97%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,859,337</b>	<b>\$2,884,441</b>	<b>\$2,825,229</b>	<b>\$3,092,650</b>	<b>\$267,421</b>	<b>9.47%</b>

**2013-2014  
Food Service Fund Revenue By Source**



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

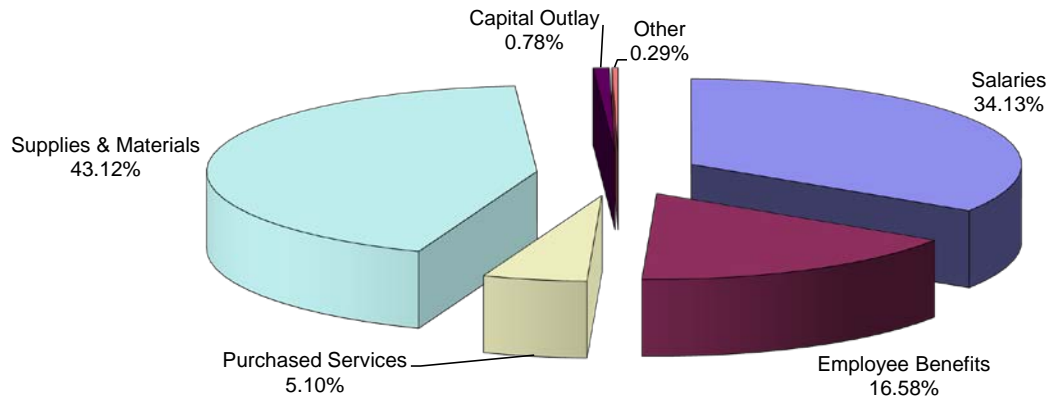


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

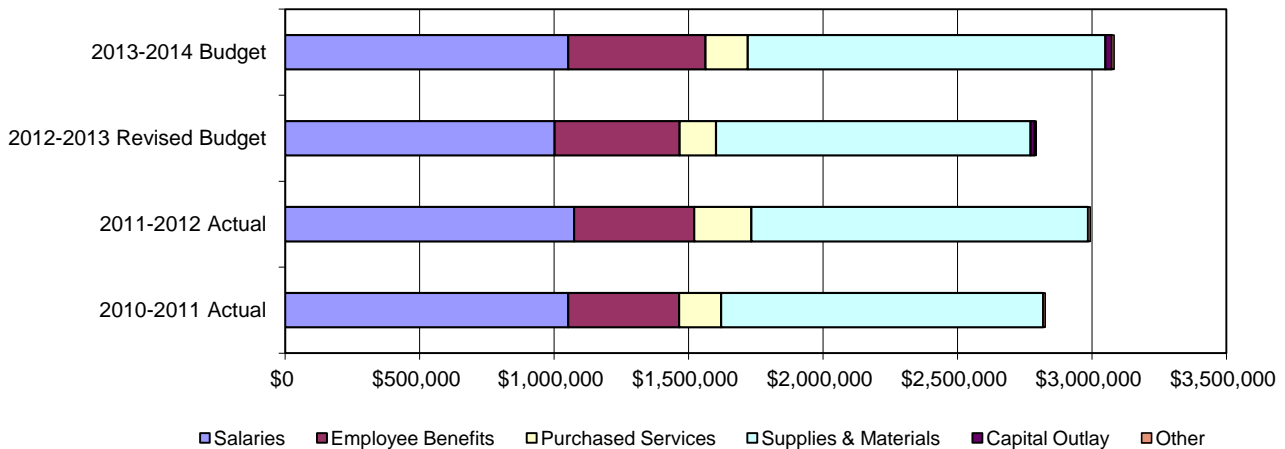
**FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
Salaries	\$1,051,957	\$1,074,399	\$1,001,982	\$1,052,200	\$50,218	5.01%
Employee Benefits	\$412,875	\$446,491	\$464,592	\$511,205	\$46,613	10.03%
Purchased Services	\$156,514	\$212,850	\$135,683	\$157,100	\$21,417	15.78%
Supplies & Materials	\$1,197,108	\$1,251,342	\$1,169,707	\$1,329,100	\$159,393	13.63%
Capital Outlay	\$0	\$0	\$14,625	\$24,000	\$9,375	64.10%
Other	\$7,407	\$8,116	\$6,049	\$9,000	\$2,951	48.78%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,825,861</b>	<b>\$2,993,198</b>	<b>\$2,792,638</b>	<b>\$3,082,605</b>	<b>\$289,967</b>	<b>10.38%</b>

**2013-2014  
Food Service Fund Expenditures By Object**



**Food Service Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>Food Service Revenue</b>					
<b>Lunch - 701</b>					
130	Interest Income	\$153	\$0	\$0	\$0
141	Student Lunch Sales	\$1,179,402	\$1,087,216	\$1,001,751	\$1,100,000
144	Adult Lunch Sales	\$19,194	\$19,376	\$17,160	\$12,000
188	Refunds	\$2,229	\$5,337	\$2,000	\$2,000
196	Sale of Equipment	\$0	\$0	\$0	\$0
300	State Lunch Aid	\$82,630	\$82,854	\$76,720	\$89,000
405	Federal Lunch Aid	\$179,032	\$179,518	\$111,605	\$218,500
472	Federal Free & Reduced	\$535,684	\$549,857	\$608,152	\$622,000
473	Federal Commodity Rebate	\$59,184	\$53,109	\$22,200	\$22,000
474	Federal Commodities	\$113,326	\$97,413	\$137,800	\$138,000
631	Bond Proceeds	\$0	\$0	\$0	\$0
<b>Sub-Total Lunch - 701</b>		<b>\$2,170,834</b>	<b>\$2,074,680</b>	<b>\$1,977,388</b>	<b>\$2,203,500</b>
<b>Breakfast - 705</b>					
141	Student Breakfast Sales	\$52,721	\$70,347	\$77,761	\$75,000
142	Ala Carte Sales	\$48,007	\$56,264	\$43,502	\$56,000
144	Adult Breakfast Sales	\$903	\$756	\$547	\$750
312	State Breakfast Aid	\$32,456	\$32,275	\$33,802	\$36,500
476	Federal Breakfast Aid	\$133,802	\$152,837	\$140,649	\$155,000
<b>Sub-Total Breakfast - 705</b>		<b>\$267,889</b>	<b>\$312,480</b>	<b>\$296,261</b>	<b>\$323,250</b>
<b>Other - 703 &amp; 707</b>					
142	Ala Carte Sales	\$369,815	\$449,468	\$475,996	\$475,000
143	Milk Sales	\$0	\$0	\$34,684	\$35,000
150	Auxiliary -Community Rel.	\$12,085	\$7,330	\$5,000	\$5,000
160	Auxillary-School Related	\$28,446	\$31,993	\$25,000	\$40,000
300	Kindergarten Milk State	\$7,620	\$6,047	\$7,800	\$7,800
475	Kindergarten Milk Federal	\$2,648	\$2,444	\$3,100	\$3,100
<b>Sub-Total Other - 703 &amp; 707</b>		<b>\$420,614</b>	<b>\$497,281</b>	<b>\$551,580</b>	<b>\$565,900</b>
<b>Total Food Service Revenue</b>		<b>\$2,859,337</b>	<b>\$2,884,441</b>	<b>\$2,825,229</b>	<b>\$3,092,650</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE**  
**2013-2014 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Food Service Expenditures</b>					
<b>Lunch - 701</b>					
002	Managerial Salaries	\$77,836	\$78,729	\$79,500	\$82,700
005	Clerical Salaries	\$26,436	\$26,504	\$30,000	\$31,000
006	Skilled Trade	\$603,222	\$616,186	\$585,000	\$630,000
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$56,000
026	Unskilled Temporary	\$8,627	\$11,814	\$11,267	\$12,000
041	Life Insurance	\$2,294	\$2,282	\$2,500	\$3,500
042	Severance Pay	\$0	\$0	\$0	\$0
043	Hospitalization	\$162,429	\$177,014	\$187,037	\$195,000
044	Workers Compensation	\$33,033	\$40,263	\$45,200	\$45,000
046	State Retirement Contribution	\$49,809	\$51,521	\$52,000	\$65,000
047	Income Protection	\$275	\$283	\$300	\$300
061	Non Licensed FICA	\$50,223	\$50,928	\$52,000	\$69,000
235	Dental Insurance	\$5,942	\$5,942	\$6,171	\$6,900
250	403b Match	\$1,200	\$1,300	\$1,300	\$1,500
252	OPEB ARC Contributions	\$0	\$0	\$0	\$0
290	OPEB ARC Excess	\$0	\$0	\$0	\$0
299	Other Benefits	\$0	\$300	\$0	\$0
101	Contracted Services/Debit System	\$7,418	\$6,566	\$4,000	\$5,000
102	Audit Expense	\$2,500	\$2,500	\$2,500	\$2,500
106	Cert. Travel & Fees	\$6,213	\$132	\$0	\$500
110	Postage	\$1,094	\$841	\$850	\$1,200
111	Telephone	\$25	\$27	\$333	\$400
113	Travel	\$2,414	\$3,369	\$3,000	\$4,000
115/116	Advertising/Printing	\$356	\$685	\$1,000	\$1,000
122	Electricity	\$35,000	\$35,000	\$35,000	\$35,000
124	Water-Sewer-Garbage	\$25,000	\$25,000	\$25,000	\$25,000
125	Repairs & Maintenance	\$27,932	\$32,542	\$20,000	\$30,000
169	Equipment	\$0	\$0	\$13,625	\$20,000
201	Supplies	\$36,499	\$45,489	\$30,060	\$40,000
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$4,500	\$4,500
205	Offices Supplies	\$368	\$106	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>Food Service Expenditures</b>					
<b>Lunch - 701 (Continued)</b>					
304	Dues & Fees/Training	\$7,407	\$8,116	\$6,000	\$8,000
306	Miscellaneous	\$189	\$0	\$49	\$0
313	Credit Card Fees	\$29,246	\$31,715	\$30,000	\$33,000
491	Federal Commodities	\$113,326	\$97,413	\$160,000	\$160,000
511	Food	\$387,045	\$435,429	\$479,440	\$500,000
512	Milk	\$144,973	\$143,760	\$103,487	\$160,000
521	Remodeling	\$0	\$59,293	\$0	\$0
<b>Sub-Total Lunch - 701</b>		<b>\$1,934,831</b>	<b>\$2,077,550</b>	<b>\$2,051,619</b>	<b>\$2,253,500</b>
<b>Breakfast - 705</b>					
006	Skilled Trade	\$92,986	\$96,708	\$100,000	\$100,000
041	Life Insurance	\$266	\$265	\$275	\$350
043	Hospitalization	\$23,367	\$25,042	\$25,000	\$27,555
046	State Retirement Contribution	\$6,655	\$7,011	\$7,100	\$7,100
061	Non License FICA	\$6,508	\$6,660	\$6,700	\$6,800
235	Dental Insurance	\$855	\$855	\$908	\$900
101	Contracted Services/Debit System	\$0	\$252	\$0	\$1,000
125	Repairs & Maintenance	\$4,146	\$0	\$1,000	\$1,000
169	Equipment	\$0	\$0	\$1,000	\$1,000
201	Supplies	\$6,745	\$6,874	\$10,061	\$8,000
205	Office Supplies	\$0	\$0	\$100	\$100
304	Dues & Fees/Training	\$0	\$0	\$0	\$1,000
313	Credit Card Fees	\$956	\$1,277	\$1,500	\$2,000
511	Food	\$68,418	\$97,879	\$106,549	\$100,000
512	Milk	\$29,885	\$31,618	\$30,415	\$33,000
<b>Sub-Total Breakfast - 705</b>		<b>\$240,787</b>	<b>\$274,442</b>	<b>\$290,608</b>	<b>\$289,805</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**FOOD SERVICE - FUND 02**

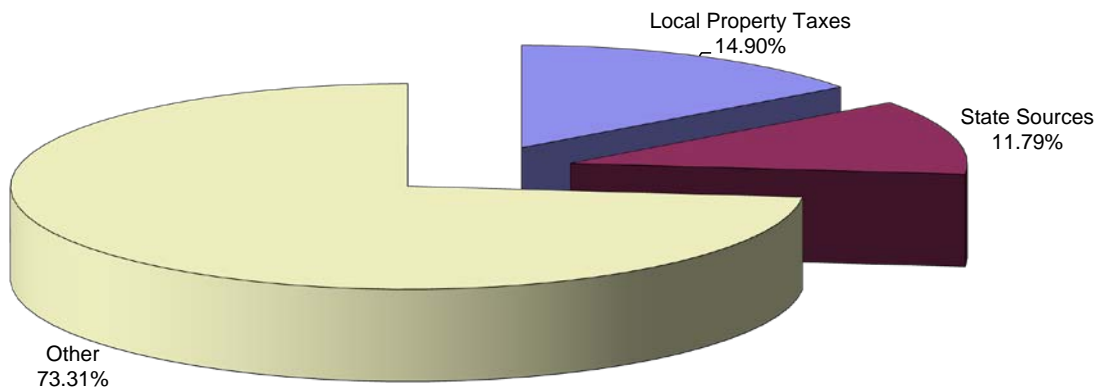
		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>Food Service Expenditures</b>					
<b>Other- 707</b>					
006	Skilled Trade	\$181,656	\$183,811	\$135,715	\$135,000
026	Unskilled Temporary	\$6,194	\$5,647	\$5,500	\$5,500
041	Life Insurance	\$600	\$616	\$558	\$650
043	Hospitalization	\$41,968	\$48,511	\$50,224	\$53,350
046	State Retirement Contribution	\$13,062	\$13,398	\$13,324	\$13,400
061	Non Licensed FICA	\$13,489	\$13,402	\$13,095	\$14,000
235	Dental Insurance	\$898	\$898	\$900	\$900
101	Contracted Services/Debit System	\$0	\$0	\$0	\$500
125	Repairs & Maintenance	\$6,644	\$4,933	\$2,500	\$5,000
169	Equipment	\$0	\$0	\$0	\$3,000
201	Supplies	\$19,357	\$18,463	\$9,010	\$25,000
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$7,573	\$8,718	\$9,000	\$10,000
511	Food	\$345,930	\$319,934	\$192,000	\$250,000
512	Milk	\$12,872	\$22,876	\$18,585	\$23,000
<b>Sub-Total Other - 707</b>		<b>\$650,243</b>	<b>\$641,206</b>	<b>\$450,411</b>	<b>\$539,300</b>
<b>Total Food Service Expenditures</b>		<b>\$2,825,861</b>	<b>\$2,993,198</b>	<b>\$2,792,638</b>	<b>\$3,082,605</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

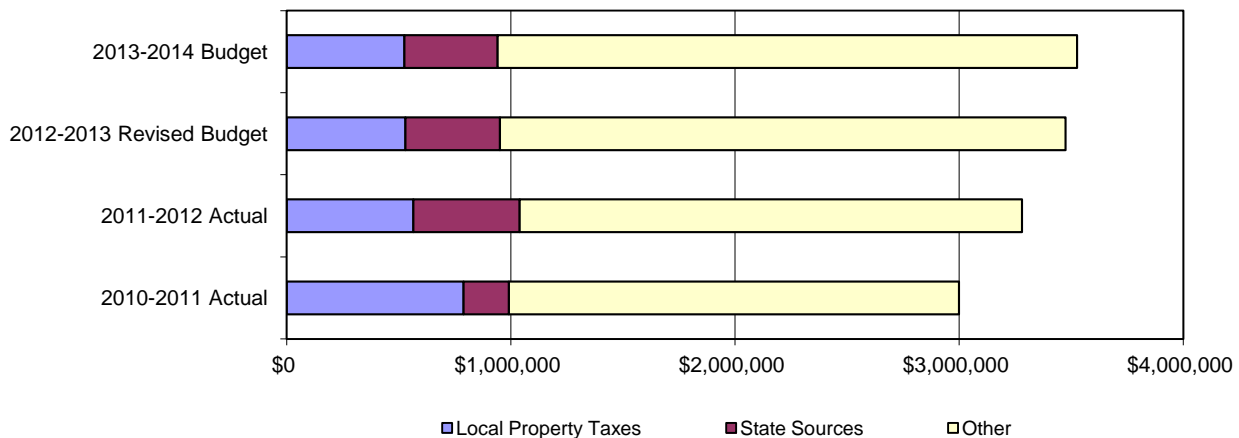
**COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
Local Property Taxes	\$789,459	\$564,988	\$529,205	\$525,361	(\$3,844)	-0.73%
State Sources	\$202,326	\$473,696	\$421,481	\$415,741	(\$5,740)	-1.36%
Other	\$2,006,802	\$2,241,650	\$2,524,135	\$2,584,810	\$60,675	2.40%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,998,587</b>	<b>\$3,280,334</b>	<b>\$3,474,821</b>	<b>\$3,525,912</b>	<b>\$51,091</b>	<b>1.47%</b>

**2013-2014  
Community Service Fund Revenue By Source**



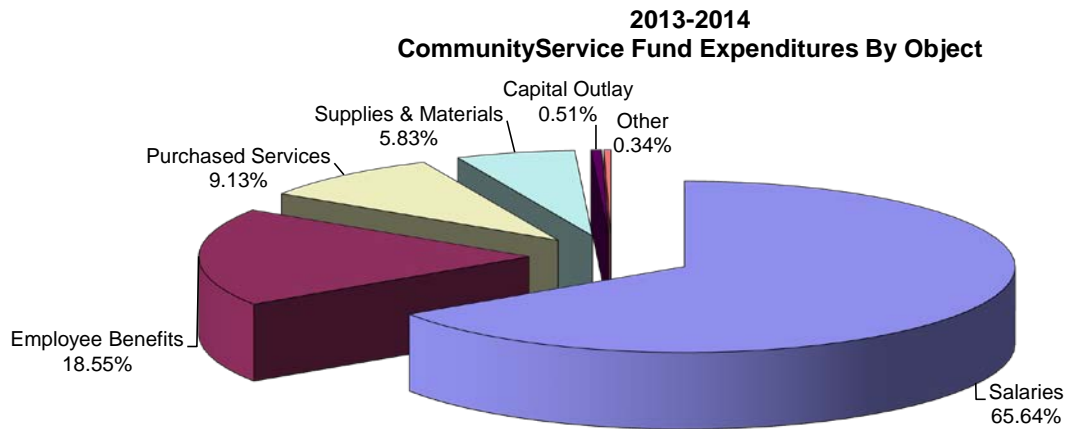
**Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)**



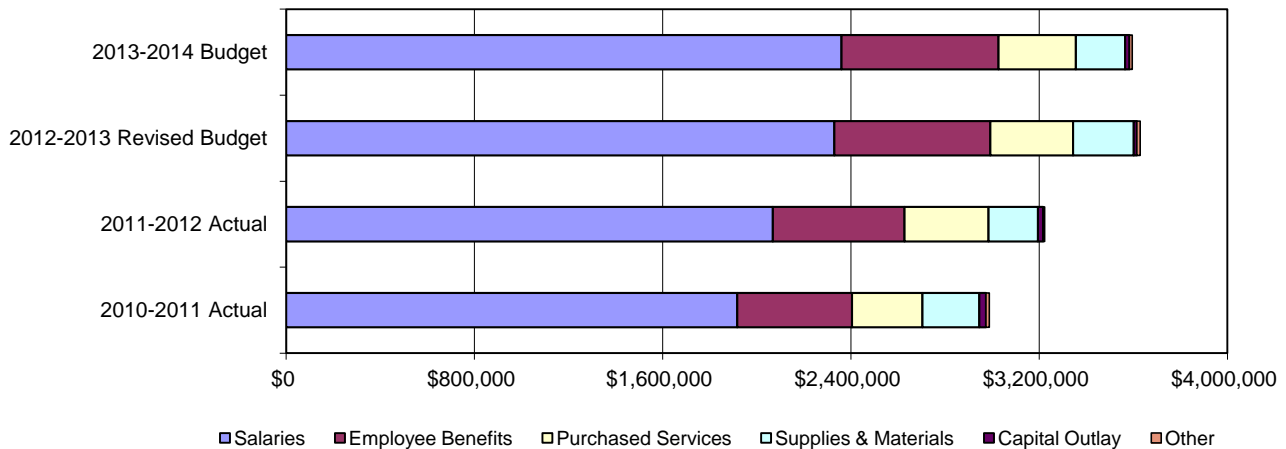
**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget	Amount Change	% Change
Salaries	\$1,916,353	\$2,067,781	\$2,329,716	\$2,360,343	\$30,627	1.31%
Employee Benefits	\$488,132	\$560,142	\$662,634	\$667,204	\$4,570	0.69%
Purchased Services	\$299,247	\$356,736	\$351,205	\$328,210	(\$22,995)	-6.55%
Supplies & Materials	\$241,439	\$209,759	\$258,300	\$209,600	(\$48,700)	-18.85%
Capital Outlay	\$28,379	\$21,954	\$13,700	\$18,500	\$4,800	35.04%
Other	\$14,482	\$6,468	\$13,840	\$12,150	(\$1,690)	-12.21%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,988,032</b>	<b>\$3,222,841</b>	<b>\$3,629,395</b>	<b>\$3,596,007</b>	<b>(\$33,388)</b>	<b>-0.92%</b>



**Community Service Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**COMMUNITY SERVICE - FUND 04**

		<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget</b>	<b>2013-2014 Budget</b>
<b>Community Service Revenue</b>					
340	Non Public School	\$39,480	\$25,581	\$25,000	\$25,000
501	General Comm Ed	\$271,268	\$305,816	\$251,617	\$244,164
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$36,403	\$0	\$31,000	\$34,000
505	Aquatics	\$54,619	\$51,474	\$51,744	\$60,000
507	Driver's Education BTW	\$111,156	\$102,428	\$106,000	\$110,000
508	Driver's Education Classroom	\$31,900	\$28,950	\$30,000	\$35,000
510	Adults with Disabilities	\$73,830	\$82,697	\$83,350	\$84,000
520	Adult Basic Education	\$64,756	\$79,157	\$75,700	\$78,400
570	KidKare	\$1,085,764	\$1,013,569	\$995,800	\$1,001,800
570	Little KidKare	\$0	\$2,600	\$153,500	\$195,000
571	ADED Kindergarten	\$18,174	\$284,490	\$416,131	\$415,000
580	Early Childhood Family Education	\$425,539	\$424,300	\$408,611	\$404,837
582	School Readiness	\$213,740	\$233,741	\$222,820	\$221,663
583	Preschool Screening	\$28,945	\$24,725	\$28,945	\$28,945
585	Youth Development	\$448,349	\$488,370	\$472,103	\$469,103
590	Facility Use	\$94,664	\$132,436	\$122,500	\$119,000
<b>Total Community Service Revenue</b>		<b>\$2,998,587</b>	<b>\$3,280,334</b>	<b>\$3,474,821</b>	<b>\$3,525,912</b>

<b>Community Service Expenditures</b>					
350	Non Public	\$39,480	\$25,581	\$25,000	\$25,000
501	General Community Education	\$283,764	\$286,110	\$286,030	\$273,340
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$22,090	\$43,999	\$31,320	\$31,320
505	Aquatics	\$67,436	\$66,052	\$66,500	\$66,700
507	Driver's Education BTW	\$93,151	\$110,076	\$103,600	\$104,800
508	Driver's Education Classroom	\$31,602	\$33,905	\$24,600	\$33,100
510	Adults with Disabilities	\$95,525	\$74,404	\$84,940	\$84,000
520	Adult Basic Education	\$66,395	\$77,444	\$75,700	\$78,400
570	KidKare	\$1,052,956	\$908,661	\$912,400	\$946,200
570	Little KidKare	\$0	\$13,516	\$309,908	\$246,000
571	ADED Kindergarten	\$0	\$317,808	\$413,270	\$440,853
580	Early Childhood Family Education	\$459,734	\$444,994	\$441,600	\$422,450
582	School Readiness	\$221,773	\$241,992	\$248,800	\$230,000
583	Preschool Screening	\$22,660	\$34,489	\$30,800	\$25,900
585	Youth Development	\$408,358	\$407,457	\$444,034	\$464,194
590	Facility Use	\$123,108	\$136,354	\$130,893	\$123,750
<b>Total Community Service Expenditures</b>		<b>\$2,988,032</b>	<b>\$3,222,841</b>	<b>\$3,629,395</b>	<b>\$3,596,007</b>

# Other Funds

## **07 Debt Service Fund**

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

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

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

## **16 Alternative Facilities Fund**

The Alternative Facilities Fund is used to record revenues and expenditures associated with projects over \$500,000 and fall under the Health and Safety Program. Projects are funded by property tax levy or by the sale of bonds. Categories of qualifying work include deferred maintenance, health and safety, and disabled access. These projects must have prior state approval and meet all specific requirements of Minnesota State Law.

## **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.

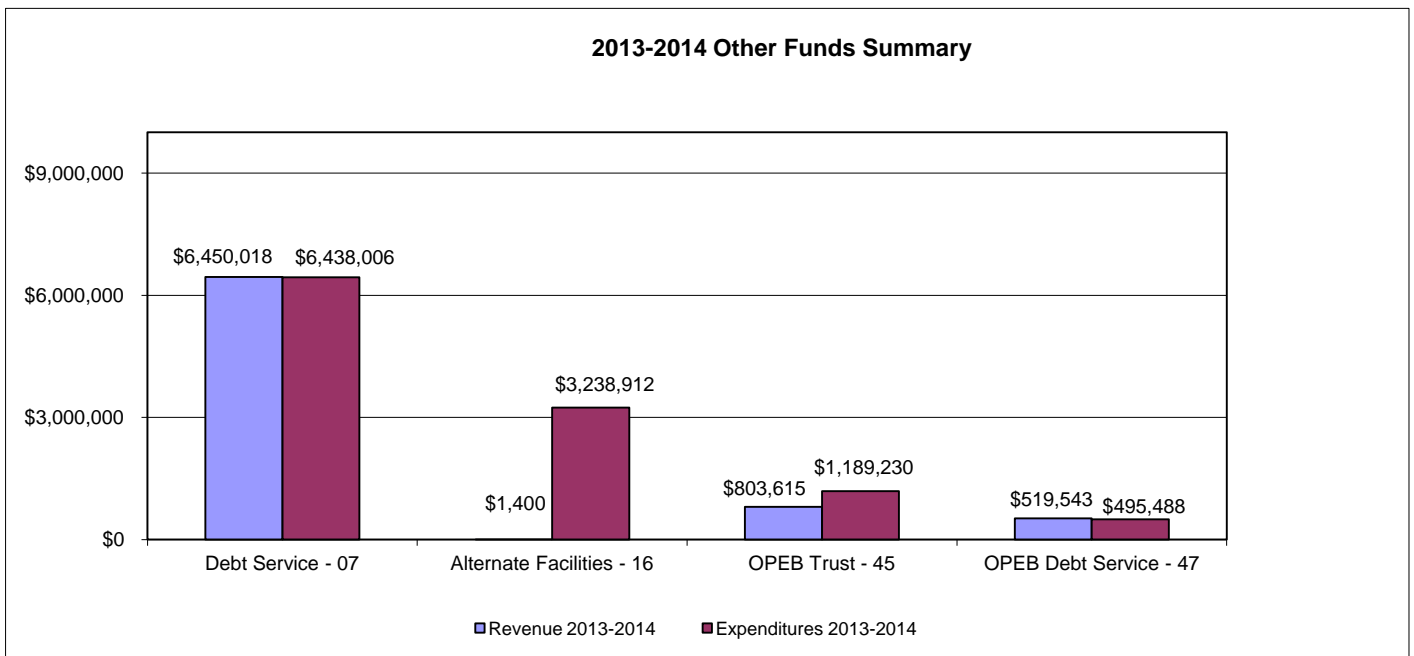
## **47 OPEB Debt Service Fund**

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

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**OTHER FUNDS - SUMMARY**

	<b>Fund Balance 6/30/12</b>	<b>Revenue 2012-2013</b>	<b>Expenditures 2012-2013</b>	<b>Fund Balance 6/30/13</b>	<b>Revenue 2013-2014</b>	<b>Expenditures 2013-2014</b>	<b>Fund Balance 6/30/14</b>
		Unaudited	Unaudited		Budget	Budget	
Debt Service - 07	\$36,231,067	\$6,656,502	\$41,510,425	\$1,377,144	\$6,450,018	\$6,438,006	\$1,389,156
Alternate Facilities - 16	\$0	\$3,957,600	\$720,088	\$3,237,512	\$1,400	\$3,238,912	\$0
OPEB Trust - 45	\$12,565,588	\$1,232,202	\$1,240,121	\$12,557,669	\$803,615	\$1,189,230	\$12,172,054
OPEB Debt Service - 47	\$53,741	\$519,543	\$495,488	\$77,796	\$519,543	\$495,488	\$101,851
<b>Total</b>	<b>\$48,850,396</b>	<b>\$12,365,847</b>	<b>\$43,966,122</b>	<b>\$17,250,121</b>	<b>\$7,774,576</b>	<b>\$11,361,636</b>	<b>\$13,663,061</b>





**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**DEBT SERVICE - FUND 07**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Debt Service Revenue</b>					
001	Property Taxes	\$5,604,104	\$6,225,645	\$6,535,645	\$6,329,161
009	Fiscal Disparities	\$76,805	\$83,902	\$80,000	\$80,000
092	Interest Income	\$6,676	\$4,596	\$5,700	\$5,700
200/300	Other State Revenues	\$324,866	\$382,872	\$35,157	\$35,157
631	Sale of Bonds Proceeds	\$0	\$35,053,747	\$0	\$0
<b>Total Debt Service Revenue</b>		<b>\$6,012,451</b>	<b>\$41,750,762</b>	<b>\$6,656,502</b>	<b>\$6,450,018</b>
<b>Debt Service Expenditures</b>					
710	Payments on Bonds	\$3,880,000	\$4,215,000	\$4,365,000	\$4,670,000
720	Interest on Bonds	\$2,655,753	\$2,493,765	\$2,317,253	\$1,763,506
790	Service Charges	\$4,363	\$228,838	\$2,500	\$4,500
920	Bond Refunding Payments		\$0	\$34,825,672	\$0
<b>Total Debt Service Expenditures</b>		<b>\$6,540,116</b>	<b>\$6,937,603</b>	<b>\$41,510,425</b>	<b>\$6,438,006</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**ALTERNATIVE FACILITIES - FUND 16**

		2010-2011	2011-2012	2012-2013	2013-2014
		Actual	Actual	Revised Budget	Budget
<b>Alternative Facilities Revenue</b>					
092	Interest Income	\$0	\$0	\$200	\$1,400
631	Bond Proceeds	\$0	\$0	\$3,957,400	\$0
<b>Total Alternative Facilities Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,957,600</b>	<b>\$1,400</b>
<b>Alternative Facilities Expenditures</b>					
305	Professional Fees	\$0	\$0	\$240,088	\$234,924
520	Building Improvements	\$0	\$0	\$480,000	\$3,003,988
<b>Total Alternative Facilities Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$720,088</b>	<b>\$3,238,912</b>

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

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**OPEB TRUST - FUND 45**

		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Trust Revenue</b>					
092	Interest Income/Change in Market Value	\$1,665,626	\$306,759	\$925,000	\$525,000
616	Retiree Contributions	\$0	\$0	\$307,202	\$278,615
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
<b>Total OPEB Trust Revenue</b>		<b>\$1,665,626</b>	<b>\$306,759</b>	<b>\$1,232,202</b>	<b>\$803,615</b>
<b>OPEB Trust Expenditures</b>					
220	Health Insurance	\$0	\$0	\$643,309	\$652,126
230	Life Insurance	\$0	\$0	\$11,385	\$10,273
235	Dental Insurance	\$0	\$0	\$30,886	\$38,057
251	Contributions to H.S.A.	\$0	\$0	\$554,541	\$488,774
<b>Total OPEB Trust Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,240,121</b>	<b>\$1,189,230</b>

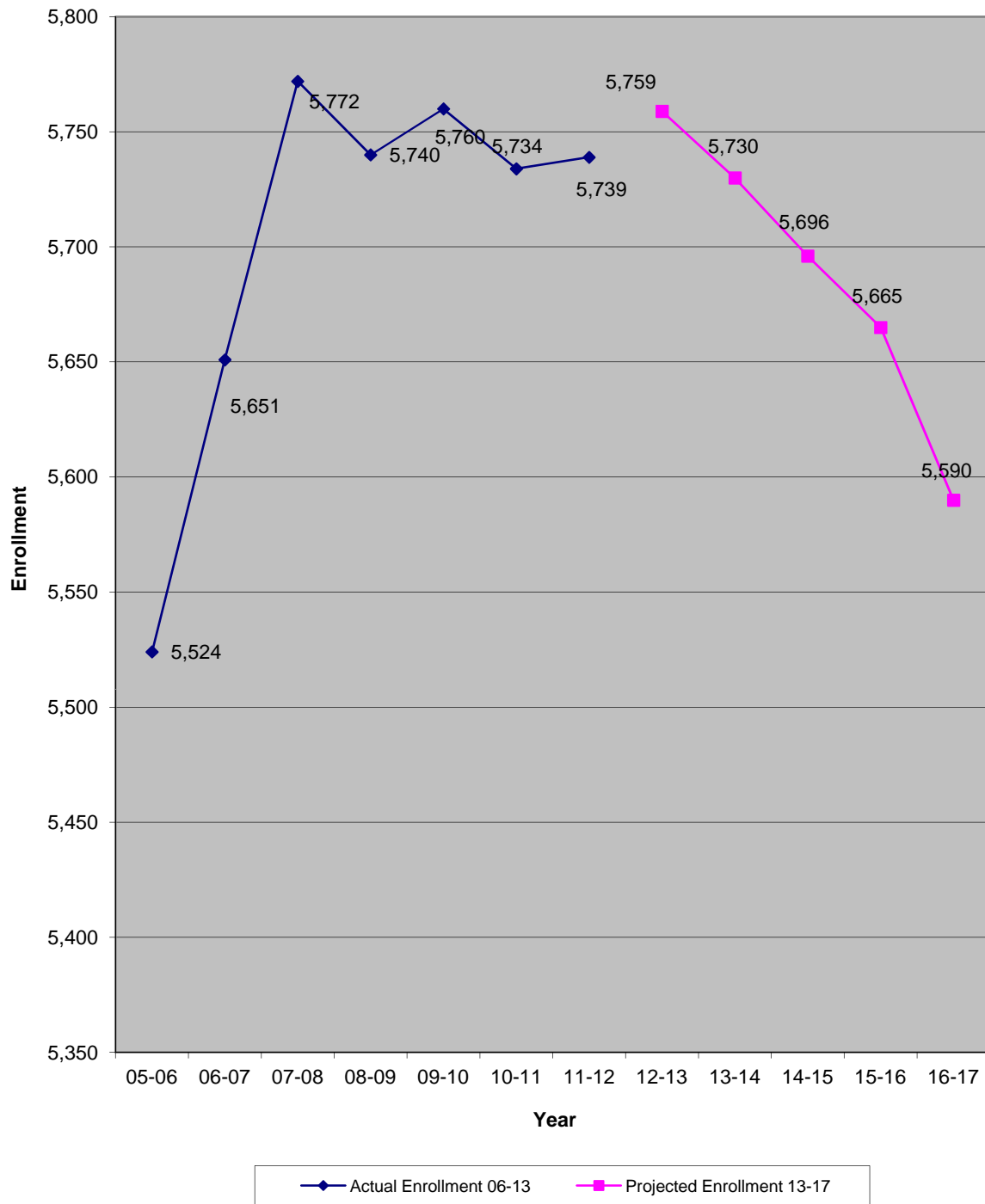
**ISD 877 BUFFALO-HANOVER-MONTROSE  
2013-2014 BUDGET**

**OPEB DEBT SERVICE - FUND 47**

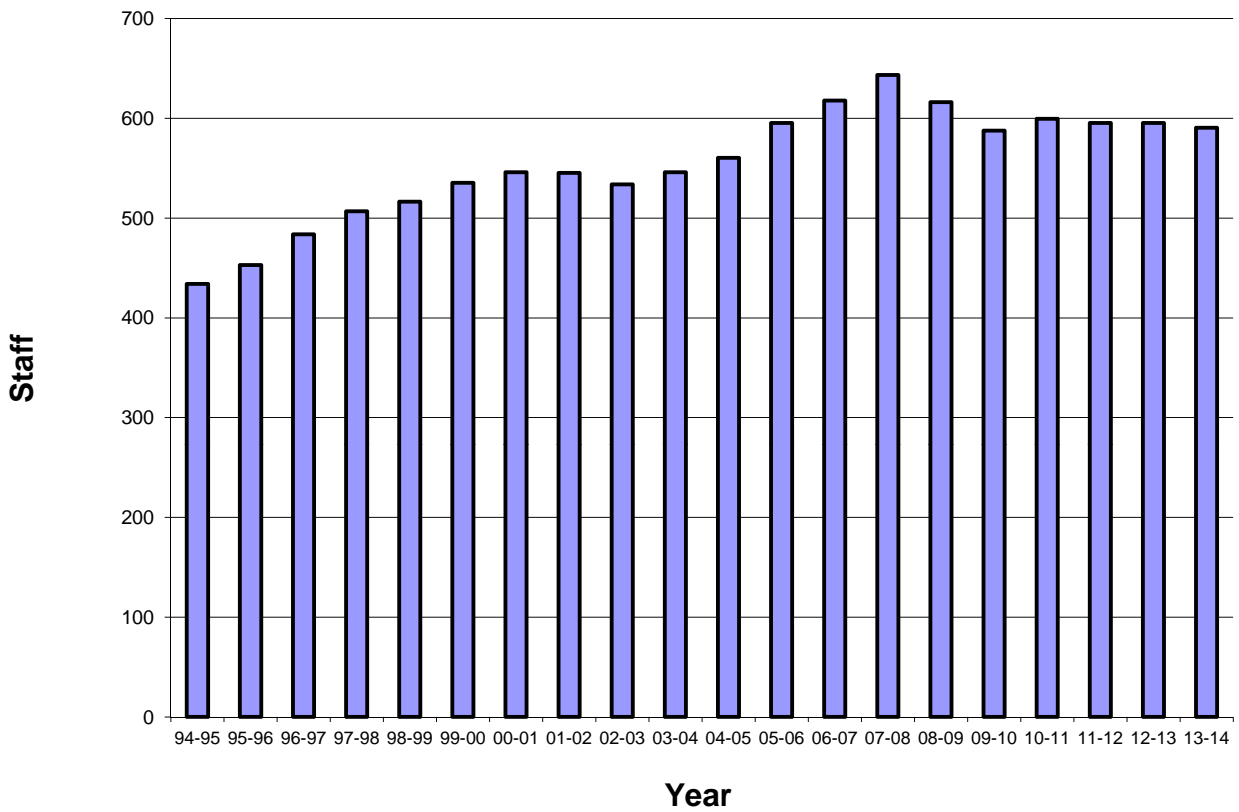
	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget
<b>OPEB Debt Service Revenue</b>				
001 Property Taxes	\$772,330	\$484,777	\$505,947	\$505,947
009 Fiscal Disparities	\$8,085	\$6,537	\$10,000	\$10,000
092 Interest Income	\$177	\$97	\$855	\$855
200/300 Other State Revenues	\$45,148	\$29,802	\$2,741	\$2,741
<b>Total OPEB Debt Service Revenue</b>	<b>\$825,740</b>	<b>\$521,213</b>	<b>\$519,543</b>	<b>\$519,543</b>
<b>OPEB Debt Service Expenditures</b>				
710 Payments on Bonds	\$115,000	\$0	\$0	\$0
720 Interest on Bonds	\$683,774	\$493,988	\$493,988	\$493,988
790 Service Charges	\$0	\$450	\$1,500	\$1,500
<b>Total OPEB Debt Service Expenditures</b>	<b>\$798,774</b>	<b>\$494,438</b>	<b>\$495,488</b>	<b>\$495,488</b>

# ***INFORMATIONAL SECTION***

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



## Staff FTE Comparison June 30, 2013



## DISTRICT 877 BOND AMORTIZATION SCHEDULE

	<b>G.O. SCHOOL BUILDING REFUNDING BONDS \$20.34 MILLION</b>		<b>G.O. TAXABLE OPEB BOND \$10.845 MILLION</b>		<b>G.O. REFUNDING BOND \$31.215 MILLION</b>		<b>G.O. ALTERNATIVE FACILITY BOND 2013A</b>		
<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTALS</b>
8/1/2013		\$316,400.00		\$246,994				\$541,550	\$1,104,944
2/1/2014	\$1,770,000	\$316,400.00		\$246,994	\$210,000	\$47,606	\$2,690,000	\$541,550	\$5,822,550
8/1/2014		\$281,000.00		\$246,994		\$30,688		\$514,650	\$1,073,331
2/1/2015	\$1,460,000	\$281,000.00		\$246,994	\$85,000	\$30,688	\$3,115,000	\$514,650	\$5,733,331
8/1/2015		\$251,800.00		\$246,994		\$30,263		\$467,925	\$996,981
2/1/2016	\$1,530,000	\$251,800.00		\$246,994	\$105,000	\$30,263	\$3,175,000	\$467,925	\$5,806,981
8/1/2016		\$221,200.00		\$246,994		\$29,738		\$420,300	\$918,231
2/1/2017	\$1,590,000	\$221,200.00	\$735,000	\$246,994	\$245,000	\$29,738	\$2,400,000	\$420,300	\$5,888,231
8/1/2017		\$189,400.00		\$232,110		\$28,513		\$384,300	\$834,323
2/1/2018	\$1,655,000	\$189,400.00	\$765,000	\$232,110	\$240,000	\$28,513	\$2,480,000	\$384,300	\$5,974,323
8/1/2018		\$152,163.00		\$216,045		\$27,313		\$347,100	\$742,621
2/1/2019	\$1,720,000	\$152,162.00	\$1,670,000	\$216,045	\$180,000	\$27,313	\$1,750,000	\$347,100	\$6,062,620
8/1/2019		\$109,163.00		\$179,305		\$26,188		\$312,100	\$626,756
2/1/2020	\$1,790,000	\$109,162.00	\$1,760,000	\$179,305	\$180,000	\$26,188	\$1,825,000	\$312,100	\$6,181,755
8/1/2020		\$63,294.00		\$139,265		\$25,063		\$275,600	\$503,222
2/1/2021	\$1,885,000	\$63,294.00	\$1,855,000	\$139,265	\$170,000	\$25,063	\$1,890,000	\$275,600	\$6,303,222
8/1/2021		\$14,991.00		\$95,673		\$23,788		\$237,800	\$372,251
2/1/2022	\$585,000	\$14,991.00	\$1,960,000	\$95,673	\$165,000	\$23,788	\$3,355,000	\$237,800	\$6,437,251
8/1/2022				\$48,633		\$22,550		\$170,700	\$241,883
2/1/2023			\$1,985,000	\$48,633	\$160,000	\$22,550	\$4,180,000	\$170,700	\$6,566,883
8/1/2023						\$21,150		\$87,100	\$108,250
2/1/2024					\$2,115,000	\$21,150	\$4,355,000	\$87,100	\$6,578,250
	<b>\$13,985,000</b>	<b>\$3,198,820</b>	<b>\$10,730,000</b>	<b>\$3,798,010</b>	<b>\$3,855,000</b>	<b>\$578,106</b>	<b>\$31,215,000</b>	<b>\$7,518,250</b>	<b>\$74,878,186</b>



**Independent School District 877  
Buffalo-Hanover-Montrose Schools  
214 First Ave Northeast  
Buffalo, MN 55313  
Phone: 763-682-8700 Fax: 763-682-8785  
[www.bhmschools.org](http://www.bhmschools.org)**