

2015-2016



**BUFFALO-HANOVER-MONTROSE SCHOOLS
ANNUAL BUDGET**

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 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
Patti Pokorney, Clerk	Jan. 2004	Dec. 2015
Laurie Raymond, Treasurer	Jan. 2012	Dec. 2015
Kenneth Ogden, Director	Mar. 2013	Dec. 2017
Stan Vander Kooi, Director	Aug. 2014	Dec. 2015
Jeff Trout, Director	Jan. 2014	Dec. 2017

SUPERINTENDENT

Dr. Scott Thielman

BUSINESS OFFICE

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

BUILDING PRINCIPALS/COORDINATOR

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
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
Shawn Gombos	Northwinds Elementary

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

MISSION STATEMENT

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

CORE VALUES

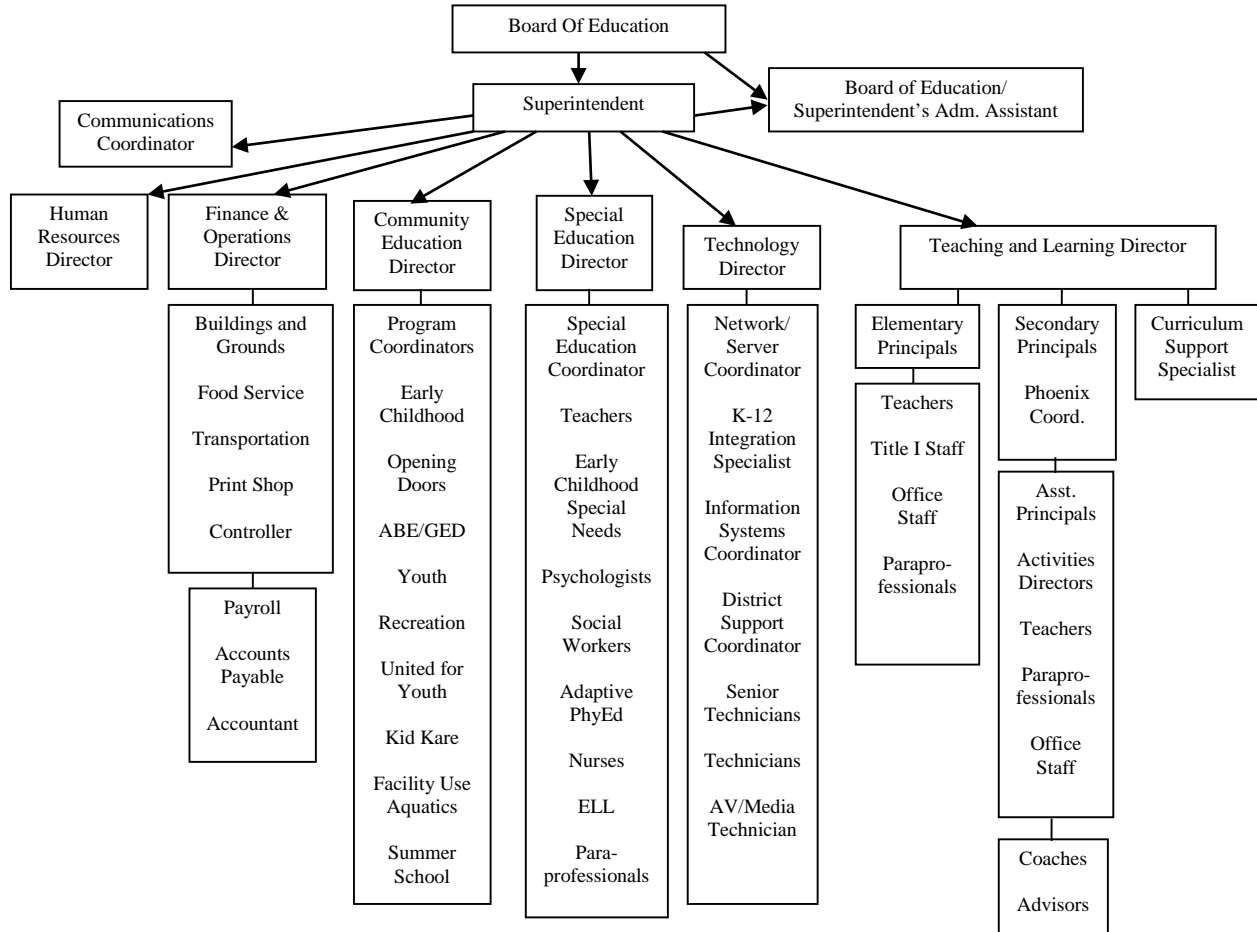
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a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

KEY EXPECTATIONS

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

ORGANIZATIONAL CHART



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 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
2015-2016 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

BUDGET OVERVIEW

BUDGET TIMELINE - CONTINUED

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

BUDGET ASSUMPTIONS

GENERAL FUND

On January 26, 2015, the School Board approved the 2015-2016 budget assumptions for the General Fund. The assumptions were approved in order to build the 2015-2016 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The assumptions were amended to include a 2% increase in General Education Aid and to include the approved Alternative Teacher Compensation program. The approved assumptions are as follows:

- ❑ General Education Aid \$5,948 – increase 2%
- ❑ Kindergarten projection assumes 97% of the students will attend full day program
- ❑ Special Education revenue – increase 1%
- ❑ \$189.55 board approved referendum approved in 2013
- ❑ Enrollment projection estimated at 5,695 based on November 2014 report with minor adjustments – includes early childhood special education
- ❑ Literacy Aid continues in 2015-16
- ❑ Integration program revenue set at 83% of 2012-13 levels
- ❑ Desegregation transportation revenue at same level as 2014-15
- ❑ 4.3 FTE Superintendent contingency staffing to address staffing issues
- ❑ 2.0 FTE special education staffing contingency covered by third party billing revenue
- ❑ 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
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Continuation of 6.0 FTE addition for the class size reduction initiative
- ❑ \$400,000 to be allocated to assigned fund balance for technology set aside to be spent in the future
- ❑ OPEB contributions continue in 2015-16 out of the general fund and the OPEB trust fund

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

BUDGET ASSUMPTIONS CONTINUED

FOOD SERVICE FUND

On May 11, 2015, the Director of Food Service presented a preliminary budget plan for Food Service. The budget plan was developed with a planned increase of \$0.10 on all paid meal prices. For the 2015-2016 school year, the Buffalo-Hanover-Montrose paid school meal prices will be as follows:

	<u>Breakfast</u>	<u>Lunch</u>
Elementary School	\$1.85	\$2.55
Middle School	\$1.95	\$2.75
High School	\$1.95	\$2.75
Adult	\$2.15	\$3.55

COMMUNITY SERVICE FUND

On May 11, 2015, the preliminary Community Service budget was presented. The budget no longer 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 2015-16 school year. This program continues to provide child care options for children ages six weeks to school age.

HRA TRUST FUND

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

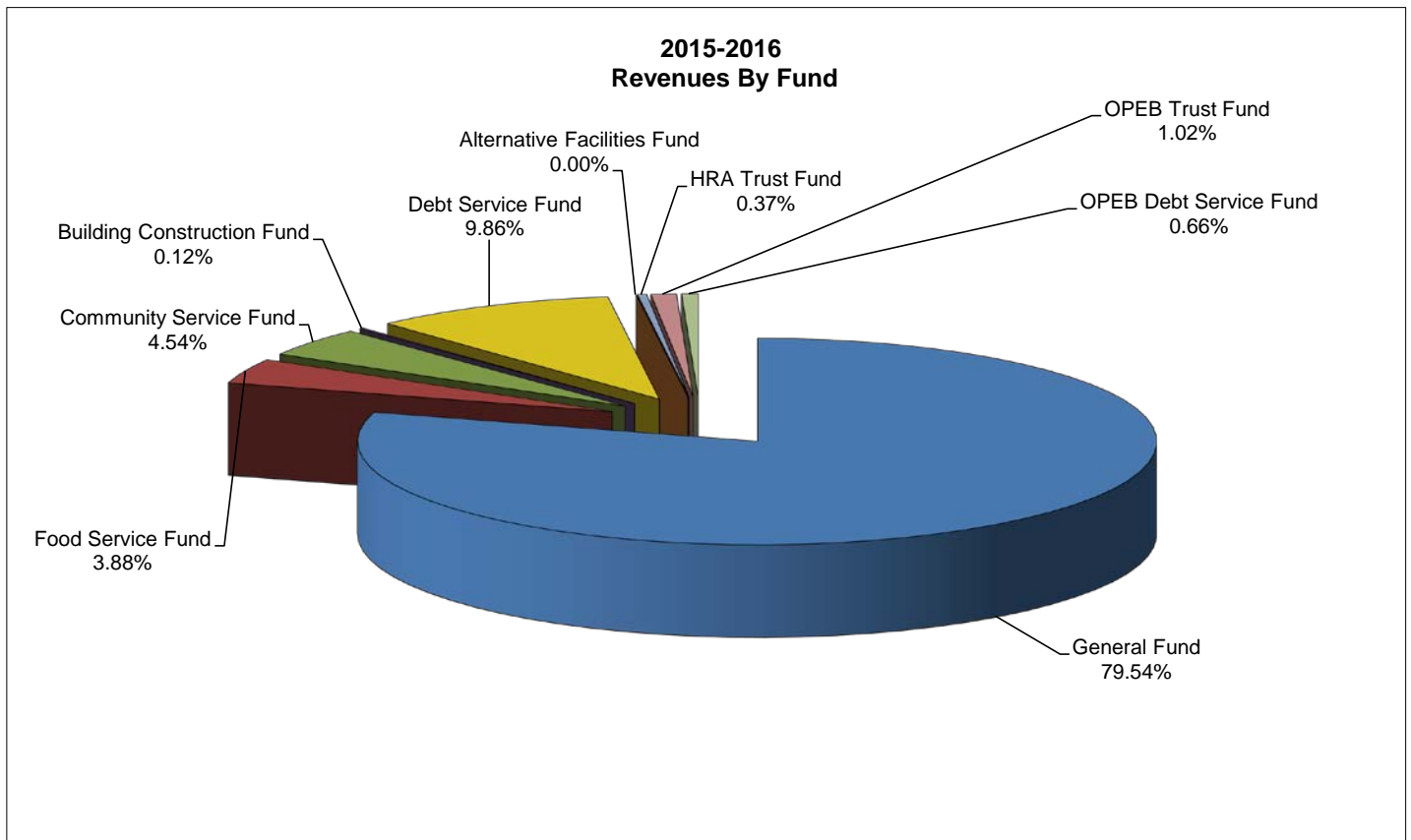
BUILDING CONSTRUCTION FUND

On November 4, 2014 voters of the school district approved a bond issue for the improvement and betterment of facilities. The funds will be used for upgrades in the following categories: Safety and Security, Deferred Maintenance, Technology, Building Additions, and Activities. The projects began in the spring of 2015 and will continue over a 5-year period.

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ALL FUNDS - REVENUE SUMMARY

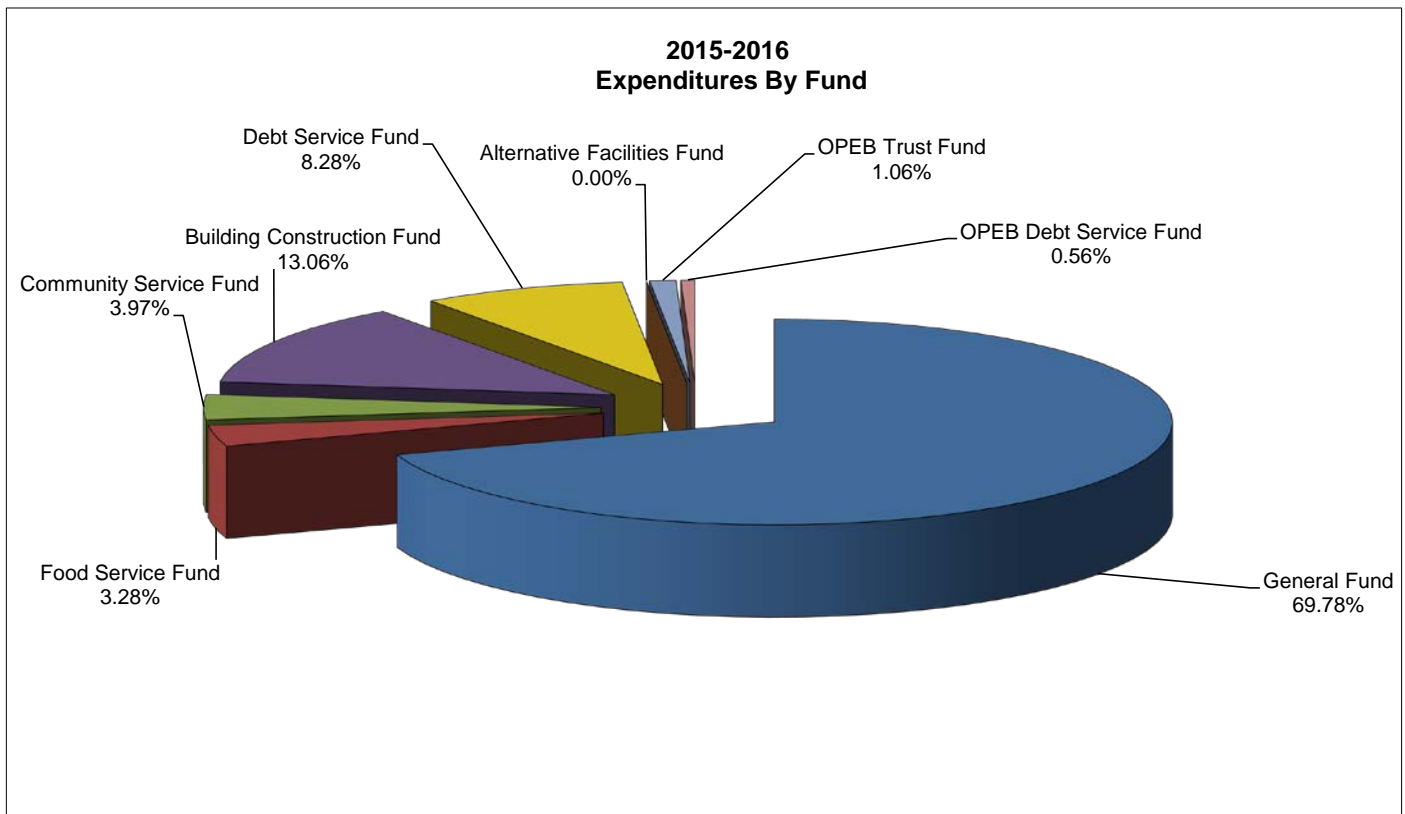
	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund	\$53,543,038	\$55,500,645	\$58,157,223	\$59,504,020
Food Service Fund	\$2,859,617	\$2,974,078	\$2,906,264	\$2,906,264
Community Service Fund	\$3,600,627	\$3,725,244	\$3,240,853	\$3,393,115
Building Construction Fund	\$0	\$0	\$33,148,049	\$93,000
Debt Service Fund	\$6,771,235	\$6,400,094	\$6,361,755	\$7,374,862
Alternative Facilities Fund	\$3,958,576	\$1,342	\$0	\$0
HRA Trust Fund	\$253,629	\$225,818	\$280,649	\$278,500
OPEB Trust Fund	\$1,462,638	\$2,129,655	\$804,777	\$765,101
OPEB Debt Service Fund	\$517,906	\$523,093	\$499,759	\$496,789
Total	\$72,967,266	\$71,479,969	\$105,399,329	\$74,811,651



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ALL FUNDS - EXPENDITURE SUMMARY

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund	\$52,122,185	\$55,785,572	\$59,256,107	\$61,232,805
Food Service Fund	\$2,887,006	\$2,974,079	\$2,878,579	\$2,878,579
Community Service Fund	\$3,757,182	\$3,772,546	\$3,316,047	\$3,482,303
Building Construction Fund	\$0	\$0	\$3,308,432	\$11,461,342
Debt Service Fund	\$41,510,137	\$6,436,881	\$6,317,750	\$7,264,473
Alternative Facilities Fund	\$1,599,189	\$2,360,729	\$0	\$0
OPEB Trust Fund	\$1,092,461	\$1,027,514	\$818,160	\$933,546
OPEB Debt Service Fund	\$494,438	\$494,438	\$494,438	\$494,438
Total	\$103,462,598	\$72,851,759	\$76,389,513	\$87,747,486



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.

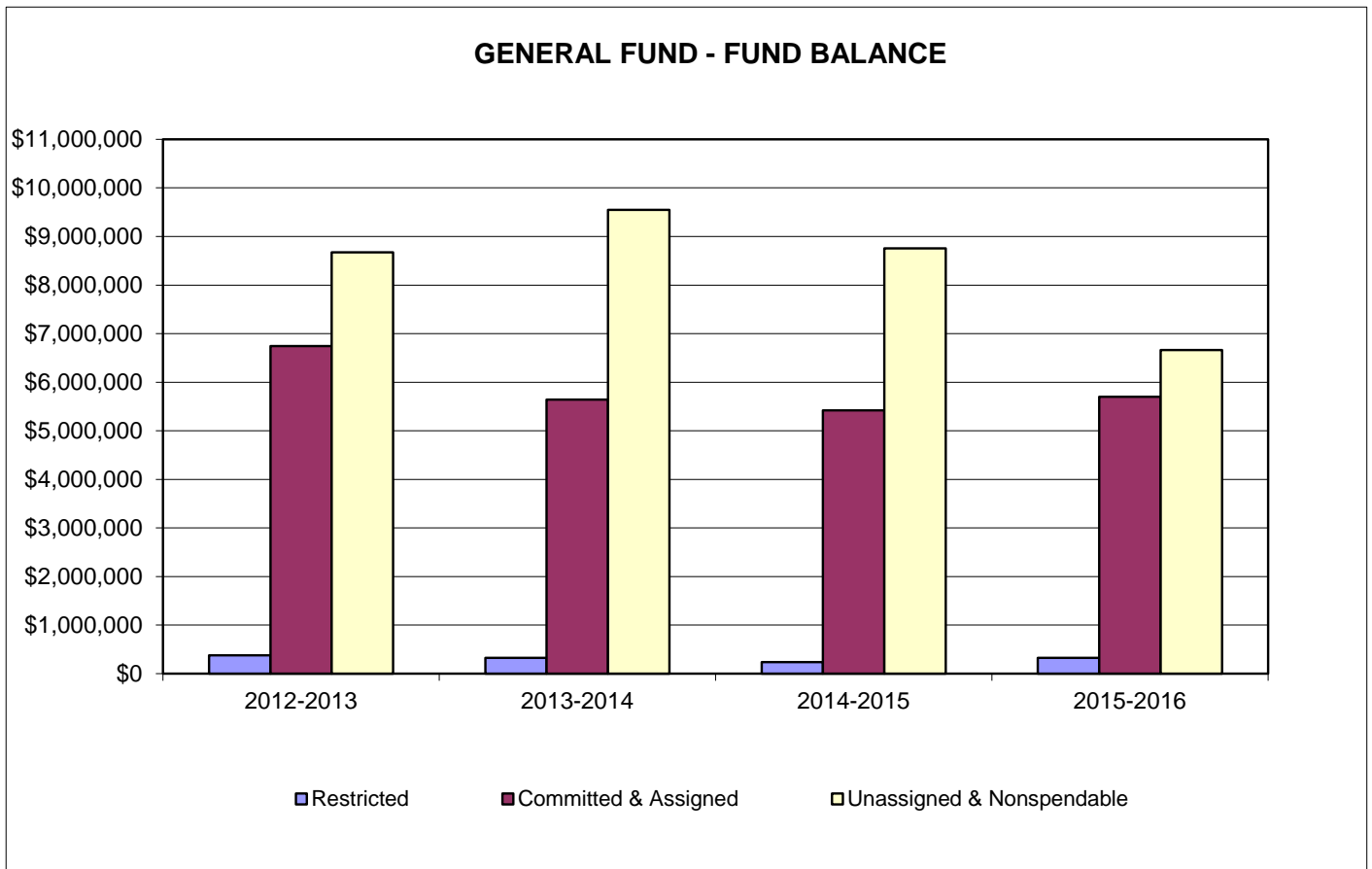
**ISD 877 BUFFALO-HANOVER-MONTROSE
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GENERAL FUND 01 - FUND BALANCE SUMMARY

	2012-2013	2013-2014	2014-2015 Projected	2015-2016 Projected
Fund Balance:				
Restricted	\$377,366	\$323,415	\$234,888	\$322,185
Committed & Assigned	\$6,742,359	\$5,640,539	\$5,419,775	\$5,698,852
Unassigned & Nonspendable	\$8,674,396	\$9,545,241	\$8,755,648	\$6,660,489
Total Fund Balance	\$15,794,121	\$15,509,195	\$14,410,311	\$12,681,526

Total General Fund Expenditures	\$52,122,185	\$55,785,572	\$59,256,107	\$61,232,805
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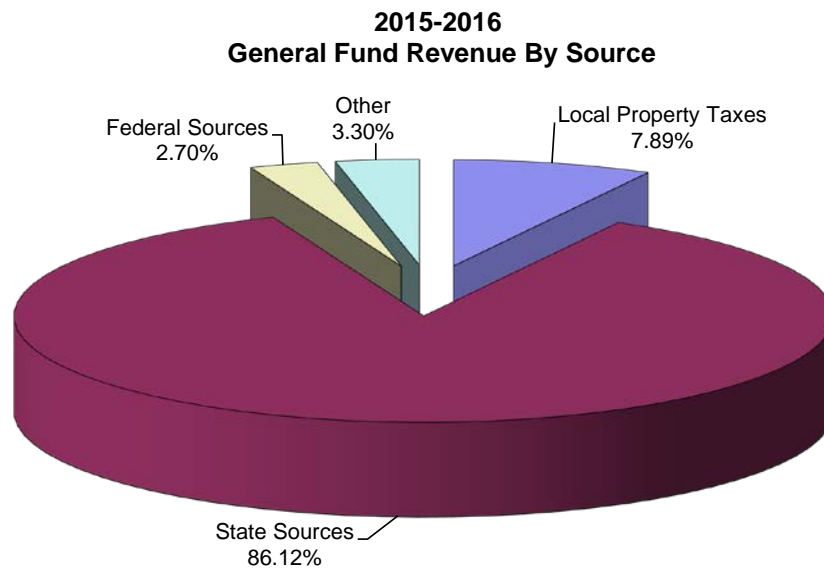
Unassigned Fund Balance as a % of Total Expenditures	16.64%	17.11%	14.78%	10.88%
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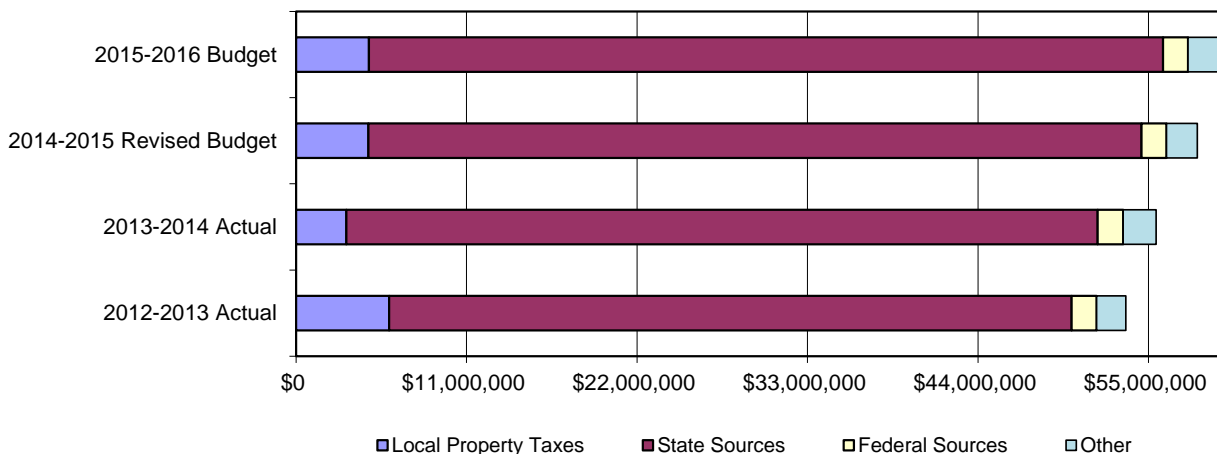
**ISD 877 BUFFALO-HANOVER-MONTROSE
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GENERAL FUND 01 - REVENUE SUMMARY

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
Local Property Taxes	\$5,997,895	\$3,240,609	\$4,665,431	\$4,692,270	\$26,839	0.58%
State Sources	\$44,033,723	\$48,487,230	\$49,888,285	\$51,242,035	\$1,353,750	2.71%
Federal Sources	\$1,614,558	\$1,640,022	\$1,608,951	\$1,608,879	(\$72)	0.00%
Other	\$1,896,862	\$2,132,784	\$1,994,556	\$1,960,836	(\$33,720)	-1.69%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$53,543,038	\$55,500,645	\$58,157,223	\$59,504,020	\$1,346,797	2.32%



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



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

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Revenue					
Property Tax & County Revenue					
111	Property Taxes	\$4,450,817	\$3,977,149	\$3,828,011	\$3,747,414
111	Property Taxes - Health & Safety - 05	\$188,998	\$211,289	\$94,202	\$285,837
302-111	Property Taxes - Lease Levy - 05	\$465,989	\$414,134	\$475,508	\$467,572
342-111	Property Taxes - Safe Schools	\$194,956	\$192,066	\$227,506	\$224,927
830-111	Property Taxes - Career Tech	\$104,724	\$60,605	\$60,029	\$60,029
835-111	Property Taxes - Deferred Maint - 05	\$253,715	\$237,802	\$232,887	\$254,462
005	Property Taxes - Re-Employment	\$33,393	\$15,069	\$40,000	(\$20,259)
009	Fiscal Disparities	\$70,482	\$71,685	\$73,118	\$73,118
210	County Apportionment	\$163,772	\$125,622	\$125,000	\$90,000
189	Misc County Tax Revenue	\$33,355	\$27,355	\$27,354	\$27,354
112	Property Tax Shift	\$37,694	(\$2,092,167)	(\$518,184)	(\$518,184)
Sub-Total Property Tax & County Revenue		\$5,997,895	\$3,240,609	\$4,665,431	\$4,692,270
Tuition, Fees & Admissions					
211	Parking Fees	\$60,361	\$59,460	\$56,000	\$58,000
202/050/203	Admission & Student Activity Revenue	\$387,866	\$430,222	\$435,786	\$435,786
180	Third Party Billings	\$180,244	\$177,080	\$150,000	\$150,000
Sub-Total Tuition, Fees & Admissions		\$628,471	\$666,762	\$641,786	\$643,786
Other Local Revenue					
130	Interest Revenue	\$31,819	\$49,147	\$49,100	\$49,100
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$27,251	\$42,260	\$42,000	\$42,000
021	Revenue from Other Districts	\$74,523	\$65,125	\$45,000	\$45,000
096/601	Donations	\$13,775	\$17,496	\$18,956	\$18,081
097	E Rate Revenue	\$87,935	\$83,723	\$84,000	\$84,000
188	Retiree Contributions	\$98,498	\$137,006	\$85,846	\$57,381
610	Sales Tax	\$12,874	\$14,133	\$14,000	\$14,000
099/339	Misc Local Revenue	\$140,565	\$69,432	\$133,047	\$130,167
099	Misc Revenue - 05	\$65,839	\$49,147	\$41,807	\$41,807
099	Student Activities - 09	\$570,106	\$743,600	\$637,200	\$637,200
205	Shop Receipts	\$19,168	\$22,551	\$22,000	\$22,000
206	Band Receipts	\$2,026	\$1,840	\$2,200	\$2,200
207	Art Receipts	\$7,422	\$7,509	\$8,500	\$8,500
208	Ag Ed Receipts	\$0	\$2,007	\$3,000	\$3,000
195	Insurance Recovery	\$13,214	\$5,233	\$8,858	\$8,858
369	Arts Mag Grant/OOSS/CMJTS/SHIP	\$1,855	\$57,204	\$57,356	\$53,856
Sub-Total Other Local Revenue		\$1,265,270	\$1,465,813	\$1,351,270	\$1,315,550

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Revenue					
State Aids					
311	Endowment Fund Appt	\$174,325	\$160,699	\$166,234	\$160,224
211	General Education Aid	\$33,959,068	\$34,440,593	\$37,229,517	\$37,978,738
302-211	Operating Capital	\$487,656	\$240,177	\$460,805	\$461,320
302-211	Operating Capital - 05	\$836,096	\$1,090,419	\$917,317	\$918,342
302-211	One Time Tech Aid	\$0	\$0	\$0	\$751,762
306-211	Staff Development	\$0	\$712,033	\$736,152	\$365,789
315-211	Integration	\$427,635	\$344,010	\$350,920	\$1,073,995
317-211	Basic Skills	\$1,278,156	\$1,315,902	\$1,230,694	\$1,275,239
330-211	Learning & Development	\$1,334,414	\$1,322,549	\$1,311,206	\$991,692
388-211	Gifted & Talented	\$80,163	\$80,577	\$82,061	\$82,153
212	Literacy Aid	\$375,473	\$390,905	\$342,674	\$342,674
312	Shared Time	\$13,194	\$8,672	\$8,670	\$8,670
227	Abatement Aid	\$14,880	\$5,426	\$4,313	\$4,313
229	Disparity Reduction	\$409	\$435	\$386	\$386
234	Hmstd Mkt Value Credit	\$11,160	\$11,359	\$9,389	\$9,389
258	Mobile Hmstd Mkt Value Credit	\$0	\$0	\$0	\$0
299	State Aid Adjustment	(\$37,694)	\$2,092,167	\$518,184	\$518,184
302-300	Equity Aid - 05	\$35,839	\$14,467	\$15,000	\$15,000
319-300	Teacher Dev&Eval-	\$0	\$0	\$116,693	\$0
385-300	Deferred Maint - 05	\$68,603	\$92,952	\$104,513	\$95,014
714-300	Deseg Transport	\$154,463	\$191,931	\$116,021	\$171,615
720-300	Nonpublic Pupil Transport	\$166,661	\$140,810	\$141,000	\$141,000
830-300	Secondary Vocational Transport	\$0	\$60,704	\$59,335	\$59,335
739-300	Post Secondary Option Transport	\$1,301	\$75	\$200	\$200
363	Special Education	\$4,622,924	\$5,748,415	\$5,945,001	\$5,795,001
399	Other State Aid	\$28,997	\$21,953	\$22,000	\$22,000
Sub-Total State Aids		\$44,033,723	\$48,487,230	\$49,888,285	\$51,242,035

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

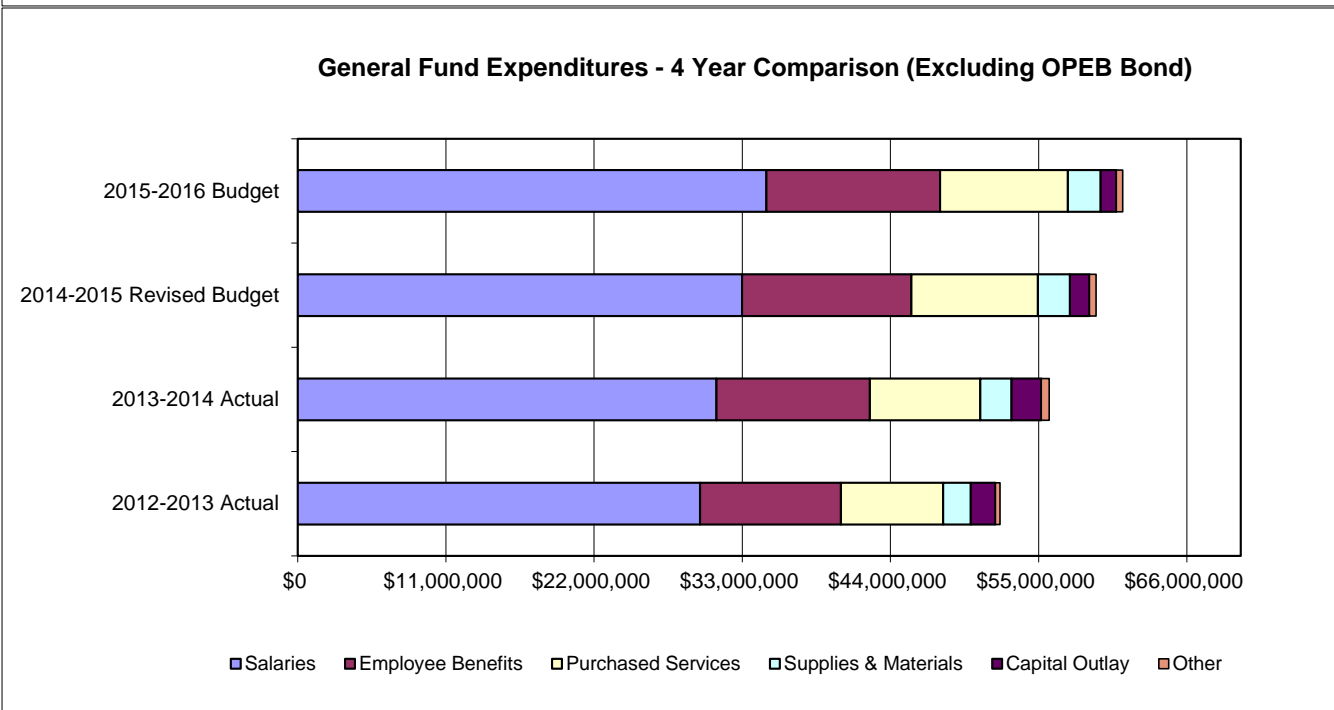
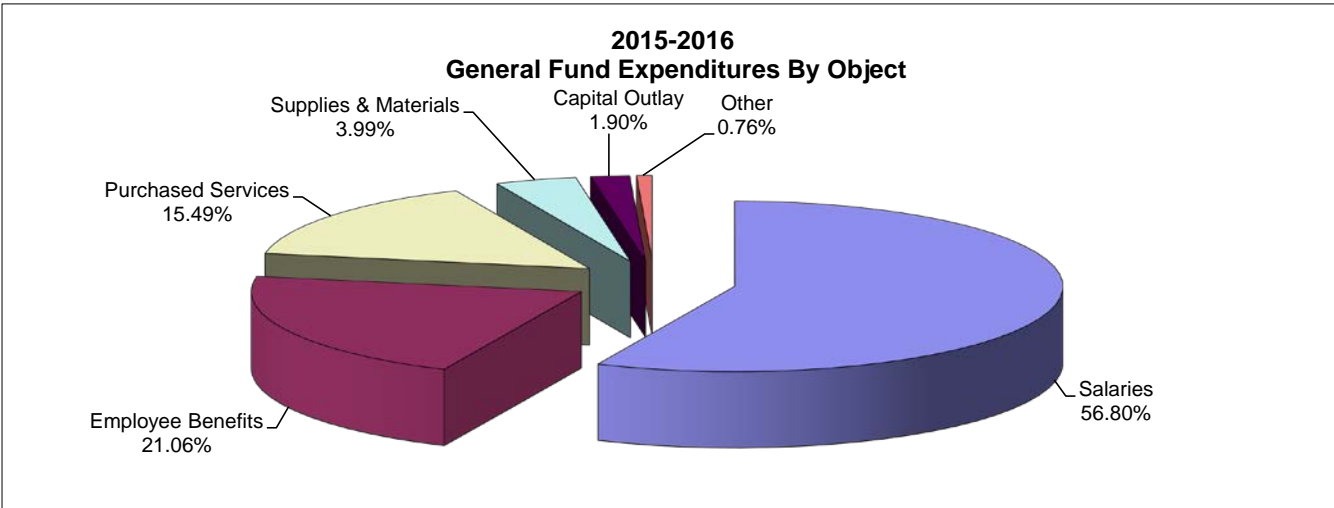
GENERAL FUND 01

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Revenue					
Federal Aids					
401	Title I	\$344,124	\$425,593	\$373,651	\$373,651
470	Title I - ARRA	\$0	\$0	\$0	\$0
414	Title II Part A	\$131,733	\$106,112	\$101,934	\$101,934
433	Safe & Drug Free Schools	\$0	\$0	\$0	\$0
417	Title III Part A	\$9,650	\$4,059	\$72	\$0
419	Special Education	\$980,849	\$958,424	\$1,005,663	\$1,005,663
420	Special Education - Preschool	\$22,092	\$21,642	\$19,437	\$19,437
422	Special Education - IEIC	\$32,431	\$21,035	\$37,904	\$37,904
425	Special Education - EIS	\$79,416	\$95,117	\$60,000	\$60,000
435	Special Education - CIMP	\$10,553	\$8,040	\$8,290	\$8,290
437	Special Education - Preschool Incentive	\$1,605	\$0	\$0	\$0
480-486	Special Education - ARRA	\$0	\$0	\$0	\$0
599	Misc Federal Direct Aid	\$0	\$0	\$0	\$0
628	Carl Perkins	\$2,105	\$0	\$2,000	\$2,000
152	Education Jobs	\$0	\$0	\$0	\$0
622/641	IEIC Grant	\$0	\$0	\$0	\$0
Sub-Total Federal Aids		\$1,614,558	\$1,640,022	\$1,608,951	\$1,608,879
Other Financing Sources					
196	Sale of Equipment - 01	\$1,155	\$0	\$1,000	\$1,000
624	Sale of Equipment - 05	\$1,966	\$209	\$500	\$500
631	Proceeds from Loans	\$0	\$0	\$0	\$0
Sub-Total Other Financing Sources		\$3,121	\$209	\$1,500	\$1,500
Total General Fund Revenue		\$53,543,038	\$55,500,645	\$58,157,223	\$59,504,020

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY

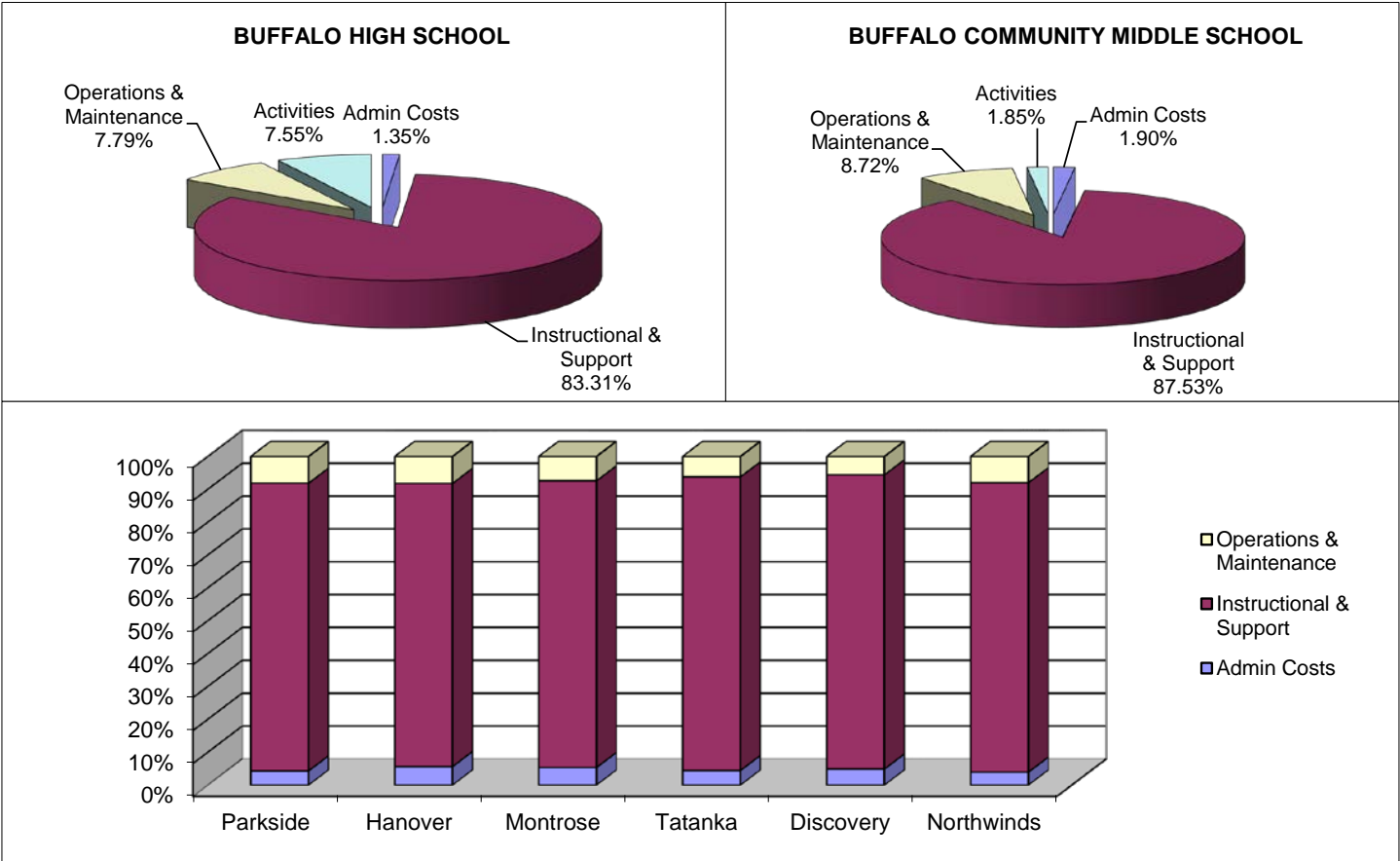
	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
Salaries	\$29,854,800	\$31,080,937	\$32,991,313	\$34,780,508	\$1,789,195	5.42%
Employee Benefits	\$10,469,045	\$11,390,937	\$12,554,789	\$12,897,545	\$342,756	2.73%
Purchased Services	\$7,577,695	\$8,200,465	\$9,394,695	\$9,482,551	\$87,856	0.94%
Supplies & Materials	\$2,059,259	\$2,312,864	\$2,378,450	\$2,443,618	\$65,168	2.74%
Capital Outlay	\$1,825,149	\$2,203,165	\$1,452,392	\$1,161,251	(\$291,141)	-20.05%
Other	\$336,237	\$597,204	\$484,468	\$467,332	(\$17,136)	-3.54%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$52,122,185	\$55,785,572	\$59,256,107	\$61,232,805	\$1,976,698	3.34%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL

	Admin Costs	Instructional & Support	Operations & Maintenance	Activities
Buffalo High School	\$192,036	\$11,830,971	\$1,106,585	\$1,072,058
Buffalo Community Middle School	\$180,502	\$8,327,791	\$829,564	\$176,242
Parkside Elementary	\$170,610	\$3,432,587	\$318,680	
Hanover Elementary	\$171,865	\$2,619,348	\$249,231	
Montrose Elementary	\$150,637	\$2,447,642	\$207,848	
Tatanka Elementary	\$169,601	\$3,388,451	\$234,892	
Discovery Elementary	\$84,678	\$1,545,609	\$96,401	
Northwinds Elementary	\$167,389	\$3,712,322	\$336,580	



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$348,424	\$331,683	\$351,730	\$358,150	\$6,420
Managerial Salaries	\$199,994	\$193,487	\$144,358	\$148,118	\$3,760
Certified Salaries	\$5,585,700	\$5,860,453	\$6,090,813	\$6,352,575	\$261,762
Classified Salaries	\$1,139,510	\$1,162,540	\$1,235,119	\$1,218,849	(\$16,270)
Other Salaries	\$753,583	\$743,502	\$831,896	\$1,330,248	\$498,352
Employee Benefits	\$2,692,046	\$2,902,252	\$3,114,261	\$3,181,633	\$67,372
Supplies & Materials	\$345,179	\$321,448	\$350,789	\$370,239	\$19,450
Tuition	\$113,464	\$164,695	\$180,000	\$185,000	\$5,000
Equipment	\$76,601	\$79,941	\$93,608	\$55,791	(\$37,817)
All Others	\$810,136	\$884,734	\$978,399	\$1,001,047	\$22,648
Total Expenditures	\$12,064,637	\$12,644,735	\$13,370,973	\$14,201,650	\$830,677

Full Time Equivalent

Administrators	4.00	4.00	0.00
Teachers	98.51	102.60	4.09
Classified	51.08	46.18	(4.90)
Total FTE's	153.59	152.78	(0.81)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$343,030	\$347,623	\$355,110	\$361,410	\$6,300
Certified Salaries	\$4,232,997	\$4,416,413	\$4,581,417	\$4,784,596	\$203,179
Classified Salaries	\$691,277	\$736,448	\$842,860	\$869,890	\$27,030
Other Salaries	\$302,264	\$299,522	\$349,956	\$349,186	(\$770)
Employee Benefits	\$1,896,651	\$2,063,526	\$2,260,343	\$2,330,393	\$70,050
Supplies & Materials	\$98,765	\$159,658	\$153,765	\$153,905	\$140
Equipment	\$94,545	\$78,899	\$99,257	\$86,752	(\$12,505)
All Others & Targ Serv	\$473,690	\$483,325	\$576,688	\$577,967	\$1,279
Total Expenditures	\$8,133,219	\$8,585,414	\$9,219,396	\$9,514,099	\$294,703

Full Time Equivalent

Administrators	3.00	3.00	0.00
Teachers	78.76	79.16	0.40
Classified	40.28	36.97	(3.31)
Total FTE's	122.04	119.13	(2.91)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$93,998	\$119,072	\$121,460	\$123,670	\$2,210
Certified Salaries	\$1,485,951	\$1,814,194	\$1,990,270	\$1,945,838	(\$44,432)
Classified Salaries	\$367,632	\$413,240	\$442,140	\$456,420	\$14,280
Other Salaries	\$104,181	\$137,927	\$179,190	\$147,690	(\$31,500)
Employee Benefits	\$716,298	\$889,956	\$1,043,623	\$1,027,638	(\$15,985)
Supplies & Materials	\$21,512	\$44,201	\$36,493	\$45,995	\$9,502
Equipment	\$16,378	\$29,386	\$30,750	\$17,500	(\$13,250)
All Others & Targ Serv	\$159,164	\$148,367	\$156,763	\$157,126	\$363
Total Expenditures	\$2,965,114	\$3,596,343	\$4,000,689	\$3,921,877	(\$78,812)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	32.52	31.82	(0.70)
Classified	21.40	20.13	(1.27)
Total FTE's	54.92	52.95	(1.97)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$120,708	\$123,097	\$125,500	\$127,650	\$2,150
Certified Salaries	\$1,395,402	\$1,427,242	\$1,532,090	\$1,562,220	\$30,130
Classified Salaries	\$322,990	\$287,773	\$323,640	\$318,370	(\$5,270)
Other Salaries	\$93,348	\$84,531	\$105,050	\$106,200	\$1,150
Employee Benefits	\$615,677	\$649,938	\$728,289	\$735,679	\$7,390
Supplies & Materials	\$28,070	\$37,938	\$30,000	\$40,070	\$10,070
Equipment	\$12,045	\$6,058	\$12,829	\$9,200	(\$3,629)
All Others	\$128,507	\$115,182	\$146,774	\$141,055	(\$5,719)
Total Expenditures	\$2,716,747	\$2,731,759	\$3,004,172	\$3,040,444	\$36,272

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	23.81	23.58	(0.23)
Classified	14.03	13.09	(0.94)
Total FTE's	38.84	37.67	(1.17)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$95,818	\$105,783	\$107,900	\$109,790	\$1,890
Certified Salaries	\$1,194,148	\$1,241,079	\$1,339,180	\$1,344,473	\$5,293
Classified Salaries	\$290,825	\$299,958	\$322,600	\$348,930	\$26,330
Other Salaries	\$75,968	\$73,735	\$90,300	\$119,107	\$28,807
Employee Benefits	\$602,147	\$638,964	\$708,831	\$719,801	\$10,970
Supplies & Materials	\$34,353	\$34,743	\$20,113	\$29,183	\$9,070
Equipment	\$39,340	\$25,181	\$23,600	\$23,500	(\$100)
All Others/MEEC	\$99,389	\$102,292	\$125,313	\$111,343	(\$13,970)
Total Expenditures	\$2,431,988	\$2,521,735	\$2,737,837	\$2,806,127	\$68,290

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	23.12	23.20	0.08
Classified	13.64	13.24	(0.40)
Total FTE's	37.76	37.44	(0.32)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$117,498	\$119,072	\$121,460	\$123,670	\$2,210
Certified Salaries	\$1,702,552	\$1,679,166	\$1,895,841	\$1,971,213	\$75,372
Classified Salaries	\$372,086	\$356,618	\$399,770	\$459,790	\$60,020
Other Salaries	\$82,120	\$64,969	\$103,910	\$73,530	(\$30,380)
Employee Benefits	\$786,626	\$796,429	\$925,956	\$971,158	\$45,202
Supplies & Materials	\$60,933	\$74,792	\$51,771	\$62,831	\$11,060
Equipment	\$26,252	\$40,019	\$28,000	\$16,880	(\$11,120)
All Others & Targ Serv	\$100,688	\$102,186	\$117,261	\$113,872	(\$3,389)
Total Expenditures	\$3,248,755	\$3,233,251	\$3,643,969	\$3,792,944	\$148,975

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	33.20	33.20	0.00
Classified	17.10	16.97	(0.13)
Total FTE's	51.30	51.17	(0.13)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$86,307	\$60,367	\$59,950	\$61,000	\$1,050
Certified Salaries	\$730,539	\$758,074	\$883,473	\$903,853	\$20,380
Classified Salaries	\$156,485	\$171,360	\$184,295	\$191,300	\$7,005
Other Salaries	\$22,694	\$43,172	\$45,530	\$45,070	(\$460)
Employee Benefits	\$338,265	\$376,884	\$424,488	\$430,590	\$6,102
Supplies & Materials	\$16,419	\$15,838	\$11,637	\$17,485	\$5,848
Equipment	\$21,409	\$27,353	\$21,400	\$16,220	(\$5,180)
All Others & Targ Serv	\$49,438	\$50,092	\$64,190	\$61,170	(\$3,020)
Total Expenditures	\$1,421,556	\$1,503,140	\$1,694,963	\$1,726,688	\$31,725

Full Time Equivalent

Administrators	0.50	0.50	0.00
Teachers	14.95	14.45	(0.50)
Classified	11.11	9.68	(1.43)
Total FTE's	26.56	24.63	(1.93)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

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

Expenditures	Actual 2012-2013	Actual 2013-2014	Revised Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Executive Salaries	\$115,983	\$113,922	\$119,890	\$121,990	\$2,100
Certified Salaries	\$1,959,018	\$1,987,028	\$2,063,680	\$2,016,330	(\$47,350)
Classified Salaries	\$556,338	\$548,269	\$590,340	\$568,030	(\$22,310)
Other Salaries	\$133,104	\$146,683	\$151,410	\$153,110	\$1,700
Employee Benefits	\$975,730	\$1,054,422	\$1,125,171	\$1,093,065	(\$32,106)
Supplies & Materials	\$25,966	\$56,295	\$50,395	\$57,985	\$7,590
Equipment	\$28,271	\$27,965	\$19,545	\$16,390	(\$3,155)
All Others & Targ Serv	\$131,009	\$166,071	\$189,813	\$189,391	(\$422)
Total Expenditures	\$3,925,419	\$4,100,655	\$4,310,244	\$4,216,291	(\$93,953)

Full Time Equivalent

Administrators	1.00	1.00	0.00
Teachers	34.27	33.42	(0.85)
Classified	26.63	23.44	(3.19)
Total FTE's	61.90	57.86	(4.04)

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Expenditures					
District Wide					
107	Community Relations	\$131,919	\$126,347	\$130,404	\$132,084
150	Legal	\$16,622	\$39,465	\$42,000	\$42,000
160	Personnel	\$242,036	\$251,490	\$261,286	\$266,116
251	Board of Education	\$43,965	\$43,083	\$53,453	\$53,553
252	Superintendent & Elections	\$309,538	\$348,063	\$347,482	\$354,762
256	Business Office	\$605,370	\$629,274	\$686,654	\$665,019
Sub-Total District Wide		\$1,349,450	\$1,437,722	\$1,521,279	\$1,513,534
Operation & Maintenance of Plant					
006	Salaries - Custodial	\$184,362	\$209,301	\$212,660	\$265,570
111	Telephone	\$71,124	\$71,080	\$88,400	\$89,284
113/143	Travel & Training	\$2,842	\$1,815	\$6,000	\$6,060
131	Snow Removal	\$55,160	\$56,348	\$57,200	\$57,772
110/204	Custodian Supplies	\$11,791	\$1,880	\$13,300	\$13,433
211/212	Fuel	\$13,104	\$13,134	\$19,760	\$19,958
295	Benefits - Custodial	\$82,307	\$92,742	\$101,966	\$121,376
306	Miscellaneous Expenses	\$1,982	\$1,942	\$3,000	\$3,030
300-303	Care & Upkeep Buildings	\$11,366	\$16,293	\$14,500	\$14,645
257	Mail Room	\$49,219	\$29,951	\$41,891	\$42,111
277	Warehouse	\$2,536	\$1,080	\$26,375	\$26,785
281	Laundry	\$13,338	\$17,989	\$21,747	\$22,227
620	A-V Repair	\$7,816	\$2,340	\$4,000	\$4,000
District Operations of Plant		\$228,652	\$233,010	\$289,113	\$289,204
Sub-Total Ops & Maint of Plant		\$735,599	\$748,905	\$899,912	\$975,455
Transportation					
000	Transportation Program	\$152,479	\$156,494	\$155,867	\$156,550
713	Open Enrollment Transportation	\$7,055	\$21,362	\$21,896	\$22,443
714/715	Integration District Transportation	\$156,078	\$194,122	\$198,975	\$203,950
716	Noon Kindergarten	\$181,602	\$185,612	\$190,252	\$195,008
720/721	Regular Transportation	\$1,936,974	\$1,842,832	\$1,919,012	\$1,999,467
720	Regular Transportation - Fuel	\$59,559	\$43,062	\$5,000	\$5,000
723	Special Ed Transportation	\$881,269	\$935,324	\$1,150,032	\$1,180,140
723	Special Ed Transportation - Fuel	\$0	\$0	\$0	\$0
725	Between Schools Instructional	\$67,367	\$87,494	\$99,681	\$102,173
728	Special Transportation	\$24,761	\$373,535	\$382,873	\$392,445
733	Non-Authorized	\$73,389	\$53,919	\$55,267	\$56,649
737/739	Non-Resident/Low Income	\$2,806	\$608	\$623	\$639
Sub-Total Transportation		\$3,543,339	\$3,894,364	\$4,179,478	\$4,314,464

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Expenditures					
Special Education					
401	Speech Therapy	\$3,782	\$7,786	\$10,577	\$10,577
402	Mild Moderate Handicapped	\$6,869	\$21	\$388	\$388
403	Moderate Severe Handicapped	\$30,373	\$9,512	\$32,213	\$32,213
404	Physically Impaired	\$377,087	\$390,316	\$428,468	\$450,318
405	Deaf	\$79,552	\$85,560	\$95,011	\$98,861
406	Visually Impaired	\$89,609	\$93,287	\$98,249	\$50,539
407	Learning Disabilities	\$23,793	\$20,538	\$350	\$87,840
408	EBD	\$1,980	\$1,871	\$13,941	\$6,525
410	Other Health Disabilities	\$0	\$8,787	\$0	\$0
411	Autism	\$218,972	\$215,549	\$255,195	\$210,125
412	Developmentally Delayed	\$1,385	\$0	\$57,520	\$1,130
416	Severely Multiply Impaired	\$19,219	\$27,419	\$10,000	\$10,000
419	Special Ed. Administration	\$180,803	\$184,173	\$183,041	\$173,283
420-422	Special Ed Support	\$332,624	\$374,666	\$405,638	\$398,587
420	Special Ed - ARRA	\$0	\$0	\$0	\$0
425	General Special Ed	\$59,040	\$66,386	\$40,441	\$40,441
500-009	ECSE Cert Inst Temps	\$296	\$0	\$300	\$0
500-401	ECSE Speech	\$325,012	\$358,446	\$423,604	\$427,994
500-412	ECSE Early Childhood	\$847,169	\$872,356	\$930,813	\$940,042
500-412	ECSE Early Childhood - ARRA	\$0	\$0	\$0	\$0
500-420	ECSE Psychological Services	\$16,471	\$17,490	\$0	\$0
085	PRIDE	\$331,802	\$323,984	\$310,919	\$347,642
998	Tuition - Other Districts	\$343,169	\$310,825	\$360,000	\$365,000
Sub-Total Special Education		\$3,289,007	\$3,368,972	\$3,656,668	\$3,651,505

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Instructional Support					
211/212	Substitutes - Secondary	\$6,385	\$1,083	\$2,533	\$2,533
009/260	Substitutes - Elementary	\$4,435	\$0	\$0	\$0
211/260	DW Professional Fees	\$1,763	\$10,439	\$17,000	\$17,000
600/601	Extended School Year	\$178,391	\$198,052	\$212,219	\$212,219
224	Staff Development	\$257,954	\$268,421	\$294,441	\$224,811
225	Instructional Improvement	\$139,045	\$275,388	\$341,724	\$344,249
228	Instructional Administration	\$210,641	\$211,566	\$240,706	\$245,276
259	Data Processing	\$112,548	\$114,919	\$125,962	\$130,552
284	Print Shop	\$115,544	\$83,615	\$98,542	\$91,392
315	Integration	\$286,163	\$295,952	\$199,104	\$216,969
318	Incentive	\$0	\$0	\$42,090	\$23,669
399	Carl Perkins	\$2,105	\$1,642	\$2,000	\$2,000
640	Autism Grant	\$1,200	\$0	\$0	\$0
680	Technology	\$893,087	\$898,996	\$510,245	\$584,765
570	Gifted Education	\$32,335	\$93,007	\$105,671	\$109,361
132	Tuition - Vocational Center	\$406,616	\$428,838	\$466,163	\$473,310
211-144	Tuition - Vocational-Alternate	\$337,402	\$396,044	\$418,433	\$418,999
213-144	Tuition - WTC Targeted Services	\$15,886	\$12,232	\$36,286	\$38,100
401	Title I	\$32,847	\$35,086	\$36,254	\$36,406
414	Title II	\$131,733	\$106,113	\$101,934	\$103,547
417	Title III	\$11,197	\$4,059	\$72	\$0
433	Safe & Drug	\$0	\$0	\$0	\$0
Sub-Total Instructional Support		\$3,177,278	\$3,435,452	\$3,251,379	\$3,275,158

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School					
253	Office of the Principal	\$182,627	\$183,723	\$187,754	\$192,036
210	Secondary - Other	\$379,949	\$284,111	\$618,297	\$1,167,967
211/212	All Instructional Programs & Subs	\$618,130	\$609,282	\$568,889	\$563,873
044	Workers Compensation	\$68,460	\$63,873	\$83,420	\$61,861
126	Reading	\$84,758	\$84,955	\$87,018	\$92,625
202	Guidance Services	\$414,620	\$434,714	\$455,583	\$484,857
219	LEP	\$23,899	\$25,695	\$79,471	\$83,887
221	Homebound	\$764	\$4,379	\$2,879	\$2,879
224	Staff Development	\$16,481	\$157,802	\$66,000	\$16,000
226	Library	\$144,616	\$166,105	\$106,522	\$85,685
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$24,169	\$78,737	\$50,000	\$54,330
242	Wright Choice	\$41,857	\$113,269	\$144,648	\$55,330
275	Operation of Plant	\$1,056,676	\$1,018,556	\$1,160,931	\$1,106,585
300	Language Arts	\$844,096	\$925,767	\$902,699	\$931,056
315	Integration	\$272,613	\$179,404	\$175,971	\$152,443
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$70,773	\$75,733	\$99,328	\$107,588
352	German	\$67,451	\$76,073	\$76,398	\$82,203
353	Spanish	\$237,828	\$253,036	\$228,376	\$242,371
380	Special Needs	\$175,153	\$184,541	\$206,155	\$213,400
400	Mathematics	\$735,184	\$799,282	\$840,483	\$783,992
401	Speech Therapy	\$73,927	\$96,238	\$100,789	\$103,249
402	Mild Moderate Handicapped	\$96,971	\$83,855	\$206,186	\$243,706
403	Moderate Severe Handicapped	\$175,859	\$182,770	\$216,816	\$223,236
404	Physically Impaired	\$25,722	\$26,721	\$28,176	\$29,566
405	Deaf	\$0	\$0	\$0	\$0
406	Visually Impaired	\$31,747	\$32,520	\$33,578	\$34,468
407	Learning Disabilities	\$375,210	\$419,288	\$353,112	\$399,282
408	EBD	\$448,975	\$461,980	\$433,442	\$475,052
410	Other Health Disabilities	\$0	\$0	\$1,063	\$1,000
411	Autism	\$102,662	\$141,166	\$162,344	\$176,484
416	Severely Multiply Impaired	\$0	\$29,932	\$30,462	\$31,352
420-425	Special Ed Support & ARRA	\$58,900	\$63,092	\$77,607	\$82,539
449	Magnet Art School	\$19,185	\$17,598	\$14,503	\$15,532
452	Art	\$260,702	\$279,271	\$301,455	\$319,225
453	Art Resale	\$8,329	\$7,018	\$8,000	\$8,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo High School (Continued)					
454	Vocal Music	\$105,382	\$99,856	\$102,307	\$105,290
455	Instrumental Music	\$185,226	\$195,342	\$209,460	\$214,850
457	Band Resale	\$3,001	\$592	\$2,000	\$2,000
459	Orchestra	\$4,504	\$19,208	\$24,940	\$43,427
460	Dance	\$560	\$979	\$650	\$912
503/505	Phy Ed & Health	\$439,996	\$509,201	\$529,255	\$559,488
550	Social Studies	\$816,775	\$893,448	\$922,353	\$1,004,037
600	Natural Science	\$762,706	\$736,547	\$757,353	\$814,538
601	College in School	\$63,019	\$96,550	\$110,159	\$115,159
652	Business Education	\$220,172	\$249,809	\$258,295	\$291,121
680	Technology	\$126,093	\$88,127	\$72,722	\$71,379
700	Industrial Arts	\$253,802	\$283,282	\$300,413	\$305,849
712	Agriculture	\$66,814	\$70,554	\$110,177	\$107,166
713	Agriculture Resale	\$0	\$0	\$0	\$0
716	Home Economics	\$189,663	\$121,469	\$143,366	\$142,702
717	Industrial Arts Resale	\$17,097	\$24,579	\$24,000	\$27,000
720	Health Services	\$71,563	\$71,605	\$68,155	\$45,725
730	Psychologists	\$56,344	\$66,021	\$77,129	\$104,659
740	Social Workers	\$126,627	\$104,128	\$99,983	\$105,883
790	Safe Schools Officer	\$30,000	\$30,000	\$30,000	\$30,000
800	Athletics & Activities	\$1,021,132	\$1,049,734	\$1,041,261	\$1,072,058
045	Phoenix Learning Center	\$365,871	\$373,218	\$378,640	\$414,748
	Sub-Total High School	\$12,064,638	\$12,644,735	\$13,370,973	\$14,201,650

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Buffalo Community Middle School					
253	Office of the Principal	\$168,840	\$172,367	\$177,462	\$180,502
210	Secondary - Other	\$268,535	\$203,862	\$322,289	\$342,019
211/212	All Instructional Programs & Subs	\$632,817	\$572,412	\$632,752	\$622,437
044	Workers Compensation	\$55,782	\$52,044	\$67,970	\$50,405
006	Sixth Grade	\$1,068,518	\$1,108,514	\$1,105,702	\$1,240,762
126	Reading	\$66,688	\$44,599	\$14,632	\$15,192
202	Guidance Services	\$189,020	\$202,974	\$283,484	\$299,084
219	LEP	\$81,440	\$86,277	\$48,313	\$52,053
221	Homebound	\$1,874	\$1,547	\$2,015	\$2,015
224	Staff Development	\$4,724	\$92,111	\$13,050	\$12,400
226	Library	\$11,640	\$11,969	\$13,000	\$13,250
229	Curriculum Development	\$0	\$52,355	\$42,000	\$40,200
275	Operation of Plant	\$675,642	\$739,815	\$819,468	\$829,564
300	Language Arts	\$381,053	\$446,265	\$465,154	\$484,314
315	Integration	\$0	\$0	\$32,532	\$48,502
400	Mathematics	\$459,843	\$465,949	\$570,064	\$585,484
401	Speech Therapy	\$85,801	\$88,475	\$86,009	\$88,229
402	Mild Moderate Handicapped	\$88,221	\$114,699	\$99,765	\$100,615
403	Moderate Severe Handicapped	\$187,684	\$239,361	\$326,712	\$363,632
404	Physically Impaired	\$25,671	\$27,010	\$28,646	\$30,036
407	Learning Disabilities	\$515,534	\$472,125	\$475,240	\$480,530
408	EBD	\$258,408	\$265,065	\$300,240	\$293,730
411	Autism	\$39,909	\$171,416	\$242,181	\$246,491
416	Severely Multiply Impaired	\$0	\$13,856	\$0	\$0
420-425	Special Ed Support	\$27,273	\$26,409	\$87,892	\$82,592
452	Art	\$168,474	\$167,953	\$121,007	\$111,867
454	Vocal Music	\$176,683	\$182,097	\$188,908	\$193,458
455	Instructional Music	\$234,535	\$243,497	\$257,050	\$242,090
456	General Music	\$1,198	\$598	\$980	\$980
457	Band Resale	\$257	\$288	\$500	\$500
503/505	Phy Ed & Health	\$403,125	\$393,011	\$375,462	\$384,772
550	Social Studies	\$378,300	\$425,543	\$455,760	\$476,410
570	Gifted Education/Quest Program	\$167,261	\$182,722	\$192,099	\$201,269
600	Natural Science	\$447,491	\$469,504	\$503,414	\$510,019
680	Technology	\$63,745	\$66,227	\$70,170	\$69,260

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Expenditures					
Buffalo Community Middle School (Continued)					
700	Industrial Arts	\$168,808	\$162,547	\$159,096	\$166,406
716	Home Economics	\$160,208	\$145,115	\$122,131	\$126,911
717	Industrial Arts Resale	\$3,105	\$3,989	\$4,000	\$4,000
720	Health Services	\$93,752	\$94,004	\$102,055	\$107,365
730	Psychologists	\$85,265	\$87,481	\$89,371	\$91,751
740	Social Workers	\$85,672	\$88,693	\$89,531	\$91,751
790	Safe Schools Officer	\$20,000	\$20,000	\$20,000	\$20,000
800	Athletics & Activities	\$156,183	\$168,674	\$176,280	\$176,242
	Targeted Services	\$24,238	\$11,995	\$35,010	\$35,010
	Sub-Total Middle School	\$8,133,217	\$8,585,414	\$9,219,396	\$9,514,099

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Parkside Elementary School					
253	Office of the Principal	\$128,325	\$163,590	\$168,190	\$170,610
260/009	All Instructional Programs & Subs	\$199,016	\$201,969	\$263,454	\$233,554
044	Workers Compensation	\$20,284	\$18,926	\$24,720	\$18,330
	Salaries/Benefits K-5	\$1,179,901	\$1,262,725	\$1,487,752	\$1,444,763
007	Kindergarten Supplies	\$600	\$607	\$600	\$600
201	Communication Skills Supplies	\$1,798	\$0	\$1,500	\$0
201	Grade Level Supplies	\$0	\$2,381	\$2,600	\$2,800
202	Mathematics Supplies	\$8,962	\$8,045	\$9,000	\$8,000
203	Art Supplies	\$1,353	\$1,472	\$1,500	\$1,500
210	Social Studies Supplies	\$2,456	\$15,297	\$2,300	\$16,610
211	Natural Science Supplies	\$12,441	\$1,069	\$1,500	\$800
216	Title I & Title I ARRA	\$111,713	\$103,648	\$135,814	\$142,072
217	Basic Skills	\$41,102	\$58,879	\$83,146	\$110,856
219	LEP	\$39,683	\$66,978	\$49,558	\$100
221	Homebound	\$1,541	\$344	\$1,728	\$1,728
224	Staff Development	\$12,680	\$44,747	\$43,800	\$9,112
226	Library	\$71,033	\$96,266	\$101,740	\$105,780
227	Audio Visual Supplies	\$942	\$316	\$1,000	\$1,000
229	Curriculum Development	\$0	\$0	\$3,393	\$0
240	Safety Patrol	\$1,064	\$1,122	\$1,137	\$1,137
275	Operation of Plant	\$230,105	\$270,130	\$313,147	\$318,680
401	Speech Therapy	\$105,766	\$112,106	\$117,946	\$121,256
402	Mild Moderate Handicapped	\$70,979	\$87,062	\$78,714	\$80,844
403	Moderate Severe Handicapped	\$78	\$151	\$0	\$0
407	Learning Disabilities	\$149,958	\$191,095	\$212,341	\$221,161
408	EBD	\$118,511	\$101,670	\$86,450	\$88,680
410	Other Health Disabilities	\$43,810	\$58,850	\$63,266	\$61,266
411	Autism	\$80,528	\$118,991	\$89,526	\$81,446
412	Early Childhood	\$27,832	\$26,586	\$28,399	\$31,259
420-422	Special Ed Support	\$13,604	\$45,590	\$53,782	\$45,732
456	General Music	\$71,411	\$91,442	\$93,916	\$96,386
503/505	Phy Ed & Health	\$62,475	\$69,672	\$94,602	\$100,972
570	Gifted Education	\$346	\$214,737	\$203,458	\$214,988
720	Health Services	\$65,950	\$68,699	\$69,062	\$72,102
730	Psychologists	\$32,946	\$35,089	\$56,289	\$59,959
740	Social Workers	\$17,156	\$20,264	\$45,461	\$47,896
	Targeted Services	\$38,765	\$35,828	\$9,898	\$9,898
	Sub-Total Parkside	\$2,965,114	\$3,596,343	\$4,000,689	\$3,921,877

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Hanover Elementary School					
253	Office of the Principal	\$159,498	\$163,898	\$169,125	\$171,865
260/009	All Instructional Programs & Subs	\$225,757	\$217,651	\$272,006	\$257,696
044	Workers Compensation	\$20,284	\$18,926	\$24,720	\$18,330
	Salaries/Benefits K-5	\$1,401,810	\$1,457,243	\$1,553,134	\$1,631,154
007	Kindergarten Supplies	\$2,460	\$1,766	\$2,400	\$2,400
201	Communication Skills Supplies	\$893	\$2,230	\$1,000	\$1,000
202	Mathematics Supplies	\$7,571	\$6,972	\$7,000	\$7,000
203	Art Supplies	\$44	\$0	\$0	\$0
210	Social Studies Supplies	\$859	\$0	\$900	\$900
211	Natural Science Supplies	\$14,024	\$463	\$1,000	\$1,000
217	Basic Skills	\$73,285	\$81,124	\$90,705	\$93,365
219	LEP	\$9,843	\$0	\$14,781	\$690
224	Staff Development	\$5,575	\$35,340	\$6,600	\$6,600
226	Library	\$59,542	\$47,815	\$72,261	\$75,671
227	Audio Visual Supplies	\$1,845	\$2,036	\$1,500	\$1,500
229	Curriculum Development	\$0	\$0	\$0	\$12,390
275	Operation of Plant	\$215,402	\$220,573	\$244,169	\$249,231
401	Speech Therapy	\$44,846	\$42,310	\$49,403	\$52,083
402	Mild Moderate Handicapped	\$38,161	\$40,862	\$38,999	\$18,540
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$15,452	\$5,921	\$13,583	\$15,143
406	Visually Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$96,792	\$89,893	\$103,828	\$83,178
408	EBD	\$52,238	\$42,795	\$45,307	\$47,587
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$0	\$0	\$0	\$0
412	Developmentally Delayed	\$10,624	\$0	\$1,730	\$0
420-422	Special Ed Support	\$29,026	\$17,818	\$1,618	\$1,618
456	General Music	\$74,357	\$80,191	\$93,251	\$104,801
503/505	Phy Ed & Health	\$76,245	\$78,224	\$91,785	\$92,335
720	Health Services	\$49,948	\$47,990	\$69,028	\$58,968
730	Psychologists	\$21,587	\$19,526	\$19,162	\$19,512
740	Social Workers	\$8,780	\$10,192	\$15,177	\$15,887
	Sub-Total Hanover	\$2,716,749	\$2,731,759	\$3,004,172	\$3,040,444

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Montrose Elementary School					
253	Office of the Principal	\$131,748	\$144,666	\$149,247	\$150,637
260/009	All Instructional Programs & Subs	\$204,361	\$216,651	\$212,005	\$234,571
044	Workers Compensation	\$22,820	\$21,291	\$27,810	\$20,620
	Salaries/Benefits K-5	\$1,030,377	\$1,040,339	\$1,167,855	\$1,135,045
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$3,021	\$2,994	\$0	\$0
202	Mathematics Supplies	\$7,175	\$13,023	\$11,000	\$7,500
203	Art Supplies	\$907	\$238	\$500	\$500
210	Social Studies Supplies	\$165	\$1,423	\$0	\$0
211	Natural Science Supplies	\$9,394	\$280	\$1,000	\$0
216	Title I & Title I ARRA	\$90,592	\$74,578	\$85,959	\$90,622
217	Basic Skills	\$43,460	\$12,580	\$77,171	\$88,761
219	LEP	\$68,221	\$72,312	\$59,947	\$64,627
221	Homebound	\$0	\$831	\$500	\$500
224	Staff Development	\$4,397	\$29,825	\$7,400	\$12,817
226/227	Library /Audio Visual Supplies	\$56,379	\$51,439	\$60,115	\$89,655
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$184,024	\$195,928	\$204,057	\$207,848
401	Speech Therapy	\$56,073	\$58,303	\$60,990	\$62,400
402	Mild Moderate Handicapped	\$125,793	\$151,142	\$149,177	\$153,027
403	Moderate Severe Handicapped	\$118	\$48,378	\$49,934	\$51,074
404	Physically Impaired	\$0	\$18,501	\$0	\$0
405	Deaf	\$0	\$0	\$100	\$0
407	Learning Disabilities	\$73,654	\$69,071	\$84,450	\$86,810
408	EBD	\$57,520	\$45,504	\$56,849	\$68,649
410	Other Health Disabilities	\$0	\$0	\$100	\$100
411	Autism	\$142	\$0	\$0	\$0
412	Developmentally Delayed	\$44,400	\$90	\$690	\$690
420-422	Special Ed Support	\$14,778	\$31,261	\$13,250	\$13,250
455/456	Instrumental/General Music	\$41,746	\$45,258	\$54,298	\$57,478
503/505	Phy Ed & Health	\$28,384	\$39,239	\$55,952	\$58,972
570	Gifted Education	\$0	\$0	\$100	\$0
720	Health Services	\$48,734	\$49,431	\$48,201	\$47,151
730	Psychologists	\$32,848	\$34,980	\$38,043	\$39,893
740	Social Workers	\$37,326	\$38,733	\$40,335	\$41,965
090	Montrose Early Childhood Center	\$11,633	\$13,446	\$16,328	\$16,491
	Targeted Services	\$1,799	\$0	\$4,474	\$4,474
	Sub-Total Montrose	\$2,431,989	\$2,521,735	\$2,737,837	\$2,806,127

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Tatanka Elementary School					
253	Office of the Principal	\$157,496	\$163,420	\$166,781	\$169,601
260/009	All Instructional Programs & Subs	\$242,926	\$230,333	\$258,930	\$264,705
044	Workers Compensation	\$25,355	\$23,656	\$30,900	\$22,911
	Salaries/Benefits K-5	\$1,255,697	\$1,388,805	\$1,585,442	\$1,652,322
201	Communication Skills Supplies	\$3,099	\$6,029	\$2,758	\$2,000
207	Mathematics Supplies	\$24,543	\$10,738	\$12,000	\$12,000
203	Art Supplies	\$1,429	\$1,446	\$1,500	\$1,000
211	Natural Science Supplies	\$18,252	\$3,487	\$5,000	\$3,000
216	Title I & Title I ARRA	\$108,973	\$113,833	\$121,946	\$127,600
217	Basic Skills	\$46,573	\$48,132	\$74,258	\$91,648
219	LEP	\$46,237	\$48,921	\$35,734	\$38,294
224	Staff Development	\$8,431	\$40,092	\$42,000	\$11,000
226	Library	\$17,182	\$33,025	\$15,000	\$10,000
227	Audio Visual Supplies	\$0	\$996	\$2,500	\$2,000
229	Curriculum Development	\$0	\$0	\$0	\$0
245	STEM	\$474	\$0	\$0	\$0
275	Operation of Plant	\$198,350	\$212,810	\$227,583	\$234,892
315	Integration	\$75,896	\$98,087	\$89,974	\$99,388
401	Speech Therapy	\$88,889	\$91,945	\$95,711	\$97,931
402	Mild Moderate Handicapped	\$37,692	\$40,880	\$45,130	\$46,200
403	Moderate Severe Handicapped	\$0	(\$9,108)	\$0	\$0
407	Learning Disabilities	\$178,248	\$157,602	\$164,690	\$170,780
408	EBD	\$25,711	\$51,982	\$55,349	\$67,899
411	Autism	\$61,204	\$53,401	\$70,988	\$72,808
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$110,905	\$114,286	\$122,383	\$184,303
452	Art	\$57,136	\$57,959	\$86,839	\$63,499
456	General Music	\$83,755	\$86,647	\$88,408	\$93,028
503/505	Phy Ed & Health	\$44,805	\$47,039	\$49,763	\$52,763
570	Gifted Education/Quest Program	\$193,918	\$149	\$0	\$0
605	Instructional Support	\$27,507	\$0	\$0	\$0
720	Health Services	\$51,128	\$51,068	\$55,919	\$57,559
730	Psychologists	\$36,975	\$33,519	\$41,758	\$43,948
740	Social Workers	\$19,970	\$32,072	\$94,321	\$99,461
	Targeted Services	\$0	\$0	\$404	\$404
	Sub-Total Tatanka	\$3,248,756	\$3,233,251	\$3,643,969	\$3,792,944

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
General Fund Expenditures					
Discovery Elementary School					
253	Office of the Principal	\$32,681	\$82,373	\$84,748	\$84,678
260/009	All Instructional Programs & Subs	\$120,636	\$151,252	\$143,383	\$145,126
044	Workers Compensation	\$15,213	\$14,209	\$18,540	\$13,761
	Salaries/Benefits K-5	\$718,805	\$741,982	\$854,259	\$890,199
009	General Supplies	\$1,967	\$1,596	\$6,332	\$5,550
205	Mathematics Supplies	\$5,491	\$5,490	\$6,000	\$6,000
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$1,165	\$298	\$3,500	\$2,000
217	Basic Skills	\$35,099	\$10,338	\$60,566	\$62,556
219	LEP	\$0	\$0	\$7,077	\$0
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$6,981	\$21,312	\$6,500	\$5,500
226	Library	\$18,570	\$26,152	\$15,900	\$15,470
229	Curriculum Development	\$0	\$0	\$0	\$7,260
236	Science	\$7,435	\$0	\$1,000	\$0
240	Safety Patrol	\$0	\$0	\$600	\$600
275	Operation of Plant	\$76,217	\$77,670	\$96,371	\$96,401
401	Speech Therapy	\$42,982	\$43,944	\$45,124	\$35,584
402	Mild Moderate Handicapped	\$41,013	\$42,439	\$45,167	\$46,177
407	Learning Disabilities	\$28,329	\$29,004	\$30,796	\$31,756
408	EBD	\$27,365	\$27,871	\$29,012	\$29,782
411	Autism	\$13,894	\$39,259	\$15,698	\$16,138
412	Developmentally Delayed	\$0	\$33	\$0	\$0
420-422	Special Ed Support	\$11,020	\$5,813	\$4,004	\$4,004
456	General Music	\$60,175	\$74,544	\$95,045	\$97,575
503/505	Phy Ed & Health	\$41,311	\$41,853	\$55,747	\$58,307
550	Social Sciences	\$0	\$7,680	\$0	\$0
570	Gifted Education	\$0	\$0	\$0	\$0
605	Instructional Support	\$67,543	\$0	\$0	\$0
720	Health Services	\$25,298	\$36,406	\$36,807	\$37,777
730	Psychologists	\$14,385	\$12,983	\$16,141	\$17,261
740	Social Workers	\$4,474	\$4,998	\$11,434	\$12,014
	Targeted Services	\$3,509	\$3,641	\$5,212	\$5,212
	Sub-Total Discovery	\$1,421,558	\$1,503,140	\$1,694,963	\$1,726,688

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Northwinds Elementary School					
253	Office of the Principal	\$156,144	\$154,119	\$164,509	\$167,389
260/009	All Instructional Programs & Subs	\$274,221	\$249,279	\$407,037	\$384,312
044	Workers Compensation	\$25,358	\$23,670	\$30,900	\$22,924
	Salaries/Benefits K-5	\$1,748,729	\$1,754,212	\$1,954,419	\$1,958,789
007	Kindergarten Supplies	\$0	\$0	\$5,000	\$0
201	Communication Skills Supplies	\$1,201	\$0	\$1,500	\$1,500
202	Mathematics Supplies	\$11,464	\$0	\$3,000	\$3,000
203	Art Supplies	\$1,656	\$760	\$1,500	\$2,000
210	Social Studies Supplies	\$0	\$0	\$5,000	\$2,500
211	Natural Science Supplies	\$16,479	\$1,311	\$1,500	\$1,500
216	Title I	\$0	\$98,550	\$0	\$0
217	Basic Skills	\$54,235	\$113,512	\$63,679	\$104,109
219	LEP	\$0	\$0	\$14,997	\$16,157
221	Homebound	\$3,169	\$936	\$3,170	\$3,170
224	Staff Development	\$13,759	\$50,837	\$19,100	\$19,200
226	Library	\$90,831	\$89,671	\$75,134	\$75,159
227	Audio Visual Supplies	\$2,817	\$1,997	\$1,340	\$1,900
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$232,614	\$305,629	\$331,307	\$336,580
401	Speech Therapy	\$96,373	\$100,087	\$62,168	\$65,008
402	Mild Moderate Handicapped	\$52,947	\$38,315	\$85,640	\$100,210
403	Moderate Severe Handicapped	\$190,041	\$149,098	\$125,323	\$134,933
404	Physically Impaired	\$23,557	\$0	\$0	\$400
407	Learning Disabilities	\$110,907	\$107,157	\$151,059	\$136,779
408	EBD	\$234,347	\$227,503	\$199,240	\$146,070
410	Other Health Disabilities	\$0	\$8,737	\$0	\$0
411	Autism	\$210,440	\$195,277	\$151,967	\$146,947
416	Severely Multiply Impaired	\$0	\$0	\$74,648	\$78,718
420-425	Special Ed Support	\$73,121	\$91,276	\$48,699	\$48,389
456	General Music	\$63,465	\$85,899	\$73,632	\$88,297
503/505	Phy Ed & Health	\$88,502	\$104,558	\$95,776	\$2,161
720	Health Service	\$54,479	\$55,697	\$55,537	\$59,417
730	Psychologists	\$36,976	\$33,439	\$41,660	\$43,950
740	Social Workers	\$56,139	\$58,048	\$59,985	\$63,005
	Targeted Services	\$1,451	\$1,081	\$1,818	\$1,818
	Sub-Total Northwinds	\$3,925,423	\$4,100,655	\$4,310,244	\$4,216,291

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

GENERAL FUND 01

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
General Fund Expenditures					
Health & Safety - 05					
347	Physical Hazard Control	\$30,388	\$28,931	\$80,963	\$49,020
349	PCB/Fuel/Other Hazards	\$12,895	\$14,249	\$28,200	\$24,500
352	Environmental Management	\$44,756	\$53,747	\$76,600	\$76,600
358	Asbestos	\$21,080	\$8,857	\$50,655	\$52,075
363	Fire/Life Code Compliance	\$32,729	\$25,573	\$52,776	\$35,250
	Sub-Total Health & Safety	\$141,847	\$131,357	\$289,194	\$237,445
Facilities - 05					
850	District Wide Facilities	\$678,792	\$964,279	\$975,721	\$943,438
108	Administrative Technology Services	\$0	\$60,000	\$76,875	\$160,000
110	Data Processing	\$139,554	\$153,853	\$173,361	\$174,105
370	Rentals & Operating Leases	\$75,276	\$71,536	\$76,276	\$61,072
810	Operations & Maintenance	\$428,369	\$56,606	\$271,750	\$219,625
267	Buffalo High School	\$174,720	\$127,329	\$121,524	\$28,640
045	Phoenix Learning Center	\$604	\$6,305	\$2,400	\$1,000
090	Montrose Early Education Center	\$15,216	\$0	\$2,950	\$11,500
368	Buffalo Community Middle School	\$65,049	\$89,952	\$94,750	\$89,220
501	Parkside Elementary	\$110,000	\$482,962	\$29,160	\$7,775
502	Hanover Elementary	\$15,449	\$5,604	\$33,040	\$45,950
503	Montrose Elementary	\$7,181	\$16,291	\$26,000	\$49,750
504	Tatanka Elementary	\$37,648	\$22,423	\$23,750	\$13,650
506	Discovery Elementary	\$48,550	\$29,631	\$12,980	\$27,475
507	Northwinds Elementary	\$2,892	\$3,931	\$10,250	\$14,350
	Sub-Total Facilities	\$1,799,300	\$2,090,702	\$1,930,787	\$1,847,550
Other					
100-211	All Instr Program Textbooks	\$0	\$128,079	\$0	\$0
003/185	Lane Changes & Retro Benefits	\$346	\$0	\$800	\$150,800
042	Severance Pay	\$3,592	\$81,451	\$17,070	\$42,191
044	DW Workers Compensation	\$29,390	\$54,128	\$33,860	\$52,425
280	Reemployment	\$19,741	\$27,594	\$35,000	\$35,000
220;291	Retirees Insurance	\$304,768	\$334,330	\$380,427	\$348,612
605-003	Staffing Contingency	\$0	\$0	\$0	\$349,252
605-113	Itinerate Staffing Travel	\$3,240	\$9,932	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$103,969	\$29,135	\$211,000	\$344,580
340	Property & Liability Insurance	\$131,284	\$202,326	\$196,060	\$203,800
345	Insurance Recovery	\$4,444	\$1,895	\$10,000	\$10,000
720	Health Services	\$0	\$959	\$11,750	\$11,714
790	Violence Prevention/DARE	\$66	\$0	\$2,000	\$2,000
920	Short Term Debt Cost	\$0	\$0	\$0	\$0
950	Transfers	\$16,677	\$215,423	\$0	\$0
	Student Activities - 09	\$561,404	\$675,814	\$637,200	\$637,200
	Sub-Total Other	\$1,178,920	\$1,761,066	\$1,545,167	\$2,197,574
Total General Fund Expenditures		\$52,122,185	\$55,785,572	\$59,256,107	\$61,232,805

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.

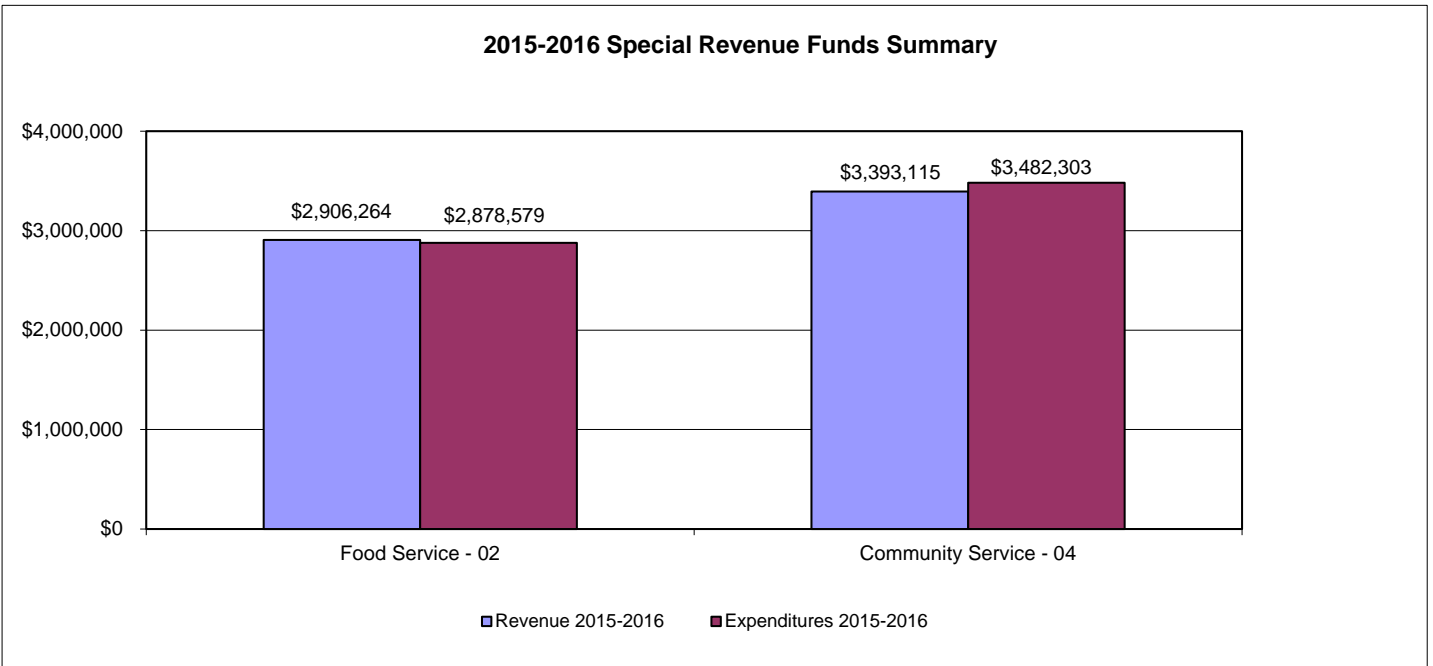
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

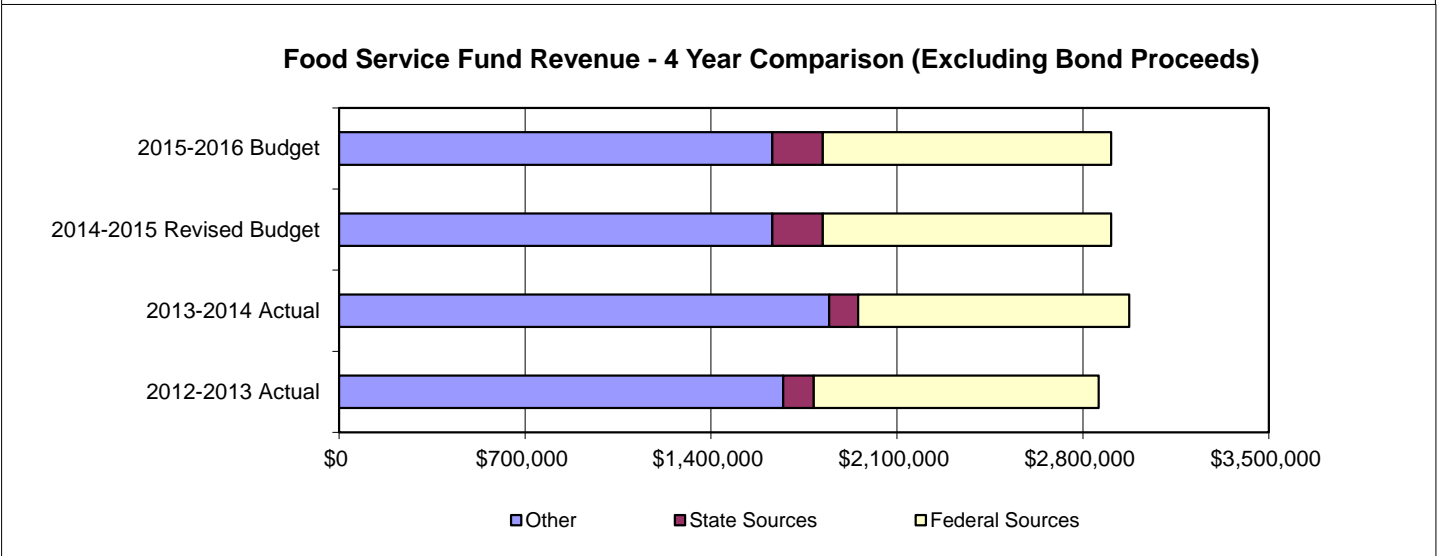
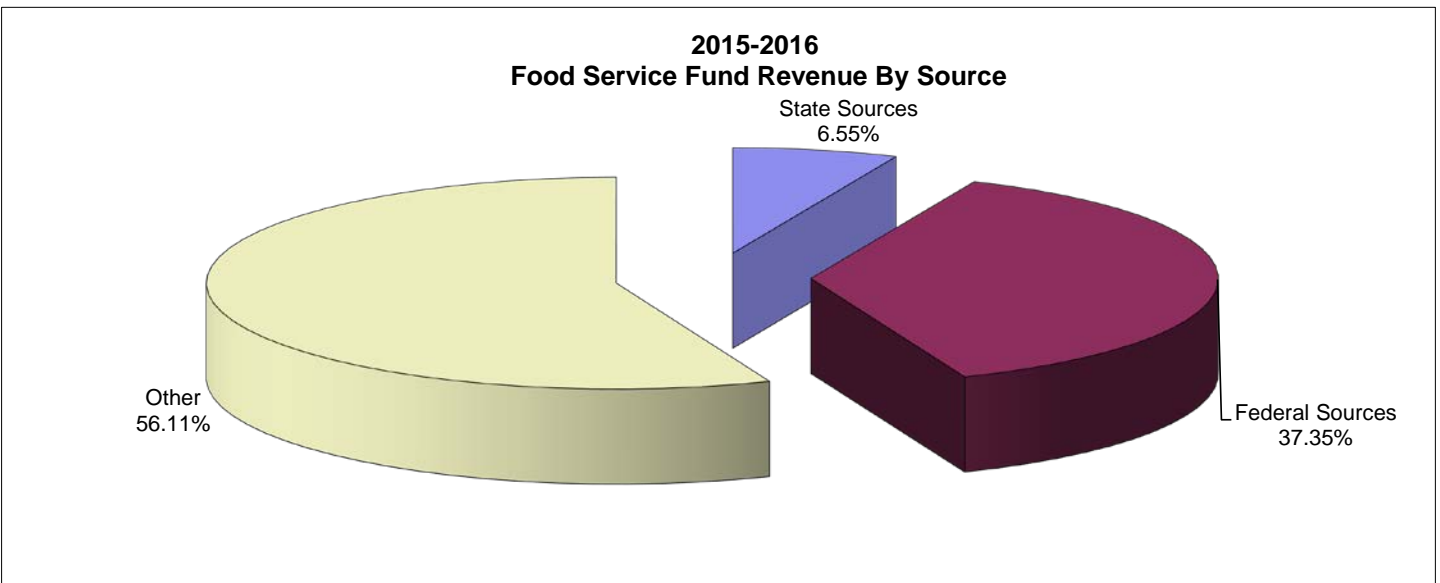
	Fund Balance 6/30/14	Revenue 2014-2015	Expenditures 2014-2015	Fund Balance 6/30/15	Revenue 2015-2016	Expenditures 2015-2016	Fund Balance 6/30/16
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$0	\$2,906,264	\$2,878,579	\$27,685	\$2,906,264	\$2,878,579	\$55,370
Community Service - 04	\$142,039	\$3,240,853	\$3,316,047	\$66,845	\$3,393,115	\$3,482,303	(\$22,343)
Total	\$142,039	\$6,147,117	\$6,194,626	\$94,530	\$6,299,379	\$6,360,882	\$33,027



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

FOOD SERVICE FUND 02 - REVENUE SUMMARY

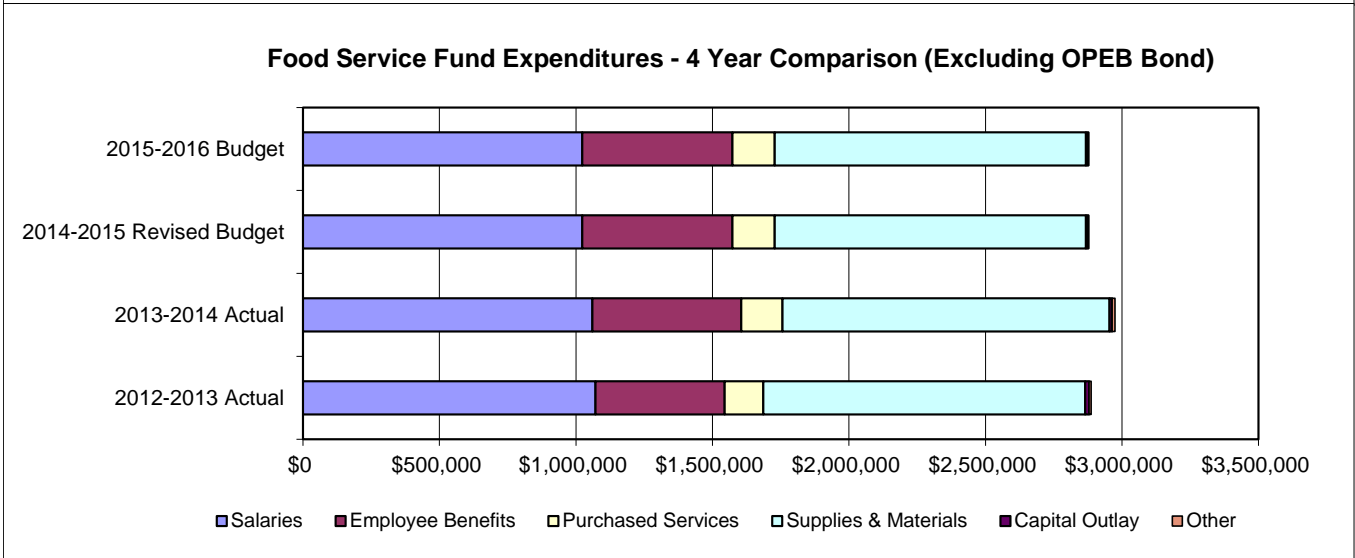
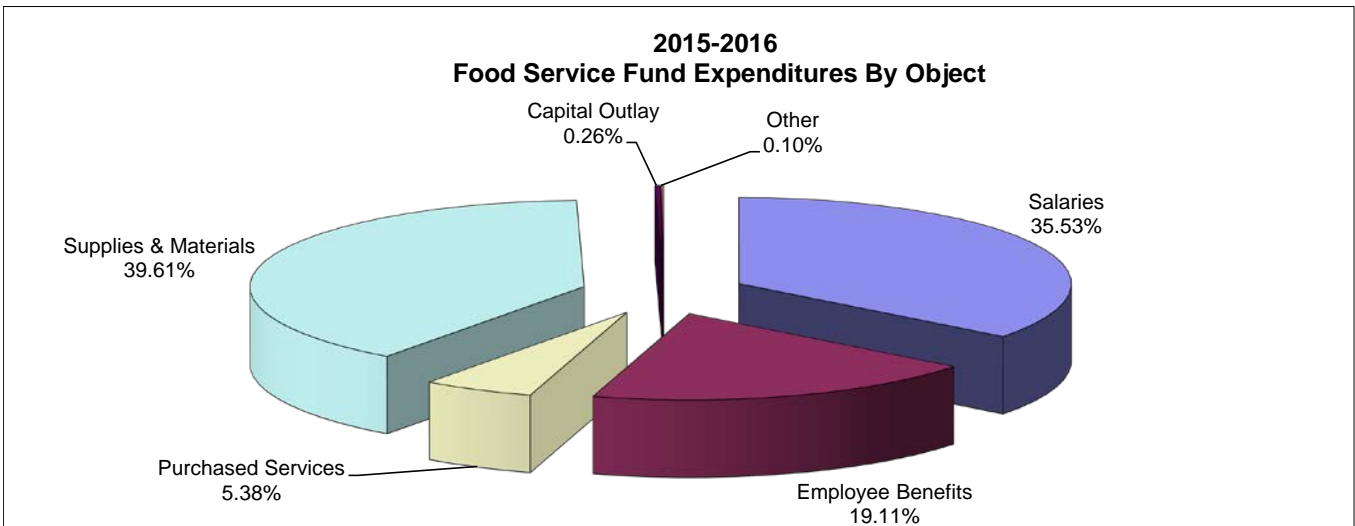
	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
State Sources	\$115,874	\$108,685	\$190,245	\$190,245	\$0	0.00%
Federal Sources	\$1,072,365	\$1,020,557	\$1,085,432	\$1,085,432	\$0	0.00%
Other	\$1,671,378	\$1,844,836	\$1,630,587	\$1,630,587	\$0	0.00%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,859,617	\$2,974,078	\$2,906,264	\$2,906,264	\$0	0.00%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
Salaries	\$1,071,613	\$1,059,668	\$1,022,718	\$1,022,718	\$0	0.00%
Employee Benefits	\$472,598	\$545,972	\$550,215	\$550,215	\$0	0.00%
Purchased Services	\$142,400	\$150,359	\$154,925	\$154,925	\$0	0.00%
Supplies & Materials	\$1,178,494	\$1,198,901	\$1,140,121	\$1,140,121	\$0	0.00%
Capital Outlay	\$14,612	\$8,609	\$7,600	\$7,600	\$0	0.00%
Other	\$7,288	\$10,570	\$3,000	\$3,000	\$0	0.00%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$2,887,006	\$2,974,079	\$2,878,579	\$2,878,579	\$0	0.00%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

FOOD SERVICE - FUND 02

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Food Service Revenue					
Lunch - 701					
130	Interest Income	\$0	\$0	\$0	\$0
141	Student Lunch Sales	\$993,795	\$986,155	\$1,048,681	\$1,048,681
144	Adult Lunch Sales	\$17,228	\$16,128	\$20,118	\$20,118
185	Transfer Other Funds	\$16,677	\$0	\$0	\$0
188	Refunds	\$1,602	\$2,908	\$2,210	\$2,210
196	Sale of Equipment	\$0	\$0	\$0	\$0
300	State Lunch Aid	\$74,773	\$74,591	\$105,854	\$105,854
405	Federal Lunch Aid	\$185,078	\$202,889	\$152,311	\$152,311
472	Federal Free & Reduced	\$542,233	\$524,995	\$616,461	\$616,461
473	Federal Commodity Rebate	\$22,559	\$15,576	\$11,000	\$11,000
474	Federal Commodities	\$169,219	\$149,526	\$149,000	\$149,000
649	Transfers In	\$0	\$215,423	\$0	\$0
	Sub-Total Lunch - 701	\$2,023,164	\$2,188,191	\$2,105,635	\$2,105,635
Breakfast - 705					
141	Student Breakfast Sales	\$77,816	\$70,191	\$128,721	\$128,721
142	Ala Carte Sales	\$48,791	\$46,503	\$0	\$0
144	Adult Breakfast Sales	\$575	\$595	\$429	\$429
312	State Breakfast Aid	\$34,420	\$29,099	\$84,391	\$84,391
476	Federal Breakfast Aid	\$151,993	\$125,979	\$156,660	\$156,660
	Sub-Total Breakfast - 705	\$313,595	\$272,367	\$370,201	\$370,201
Other - 703 & 707					
142	Ala Carte Sales	\$418,496	\$428,109	\$375,140	\$375,140
143	Milk Sales	\$34,252	\$30,652	\$23,438	\$23,438
150	Auxiliary -Community Rel.	\$2,274	\$1,941	\$2,400	\$2,400
160	Auxillary-School Related	\$59,871	\$46,232	\$29,450	\$29,450
300	Kindergarten Milk State	\$6,682	\$4,995	\$0	\$0
475	Kindergarten Milk Federal	\$1,284	\$1,591	\$0	\$0
	Sub-Total Other - 703 & 707	\$522,859	\$513,520	\$430,428	\$430,428
	Total Food Service Revenue	\$2,859,618	\$2,974,078	\$2,906,264	\$2,906,264

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

FOOD SERVICE - FUND 02

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Food Service Expenditures					
Lunch - 701					
002	Managerial Salaries	\$80,275	\$82,656	\$82,656	\$82,656
005	Clerical Salaries	\$27,519	\$12,548	\$18,375	\$18,375
006	Skilled Trade	\$638,555	\$658,786	\$633,422	\$633,422
007	Custodial/Delivery	\$55,000	\$55,000	\$55,000	\$55,000
026	Unskilled Temporary	\$14,035	\$13,075	\$14,000	\$14,000
041	Life Insurance	\$2,122	\$1,669	\$2,340	\$2,340
042	Severance Pay	\$0	\$0	\$0	\$0
043	Hospitalization	\$196,816	\$220,361	\$238,457	\$238,457
044	Workers Compensation	\$47,053	\$99,334	\$70,000	\$70,000
046	State Retirement Contribution	\$55,008	\$53,968	\$54,166	\$54,166
047	Income Protection	\$284	\$203	\$300	\$300
061	Non Licensed FICA	\$52,850	\$53,498	\$56,186	\$56,186
235	Dental Insurance	\$6,037	\$6,338	\$5,772	\$5,772
250	403b Match	\$1,300	\$1,700	\$1,700	\$1,700
299	Other Benefits	\$0	\$0	\$0	\$0
101	Contracted Services/Debit System	\$5,204	\$5,724	\$6,000	\$6,000
102	Audit Expense	\$0	\$2,940	\$3,000	\$3,000
106	Cert. Travel & Fees	\$349	\$945	\$500	\$500
110	Postage	\$782	\$1,092	\$1,100	\$1,100
111	Telephone	\$398	\$587	\$600	\$600
113	Travel	\$3,057	\$927	\$1,500	\$1,500
115/116	Advertising/Printing	\$742	\$712	\$725	\$725
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	\$20,847	\$29,641	\$30,000	\$30,000
169	Equipment	\$13,612	\$6,471	\$7,600	\$7,600
186	Non Cert Ext Time	\$0	\$56	\$0	\$0
201	Supplies	\$36,549	\$52,488	\$39,067	\$39,067
203	Maintenance Supplies/Laundry	\$6,500	\$6,500	\$6,500	\$6,500
205	Offices Supplies	\$470	\$221	\$725	\$725
212	Fuel for Cooking	\$25,000	\$25,000	\$25,000	\$25,000

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

FOOD SERVICE - FUND 02

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Food Service Expenditures					
Lunch - 701 (Continued)					
304	Dues & Fees/Training	\$7,265	\$10,570	\$3,000	\$3,000
306	Miscellaneous	\$23	\$0	\$0	\$0
313	Credit Card Fees	\$28,421	\$34,396	\$35,000	\$35,000
491	Federal Commodities	\$169,219	\$149,526	\$160,000	\$160,000
511	Food	\$509,949	\$505,631	\$453,442	\$453,442
512	Milk	\$161,600	\$111,163	\$100,022	\$100,022
521	Remodeling	\$0	\$0	\$0	\$0
	Sub-Total Lunch - 701	\$2,226,841	\$2,263,726	\$2,166,155	\$2,166,155
Breakfast - 705					
005	Secy Clerical	\$0	\$571	\$3,675	\$3,675
006	Skilled Trade	\$99,335	\$103,607	\$126,684	\$126,684
041	Life Insurance	\$267	\$221	\$468	\$468
043	Hospitalization	\$28,564	\$33,245	\$47,692	\$47,692
046	State Retirement Contribution	\$7,202	\$7,549	\$9,614	\$9,614
047	Income Protection Contribution	\$0	\$3	\$5	\$5
061	Non License FICA	\$6,801	\$7,062	\$9,972	\$9,972
235	Dental Insurance	\$855	\$983	\$1,154	\$1,154
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$0	\$0	\$0	\$0
169	Equipment	\$1,000	\$0	\$0	\$0
201	Supplies	\$51	\$11,489	\$9,595	\$9,595
205	Office Supplies	\$0	\$0	\$0	\$0
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$2,149	\$1,643	\$2,500	\$2,500
511	Food	\$84,296	\$75,722	\$122,670	\$122,670
512	Milk	\$0	\$25,276	\$34,867	\$34,867
	Sub-Total Breakfast - 705	\$230,521	\$267,371	\$368,896	\$368,896

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

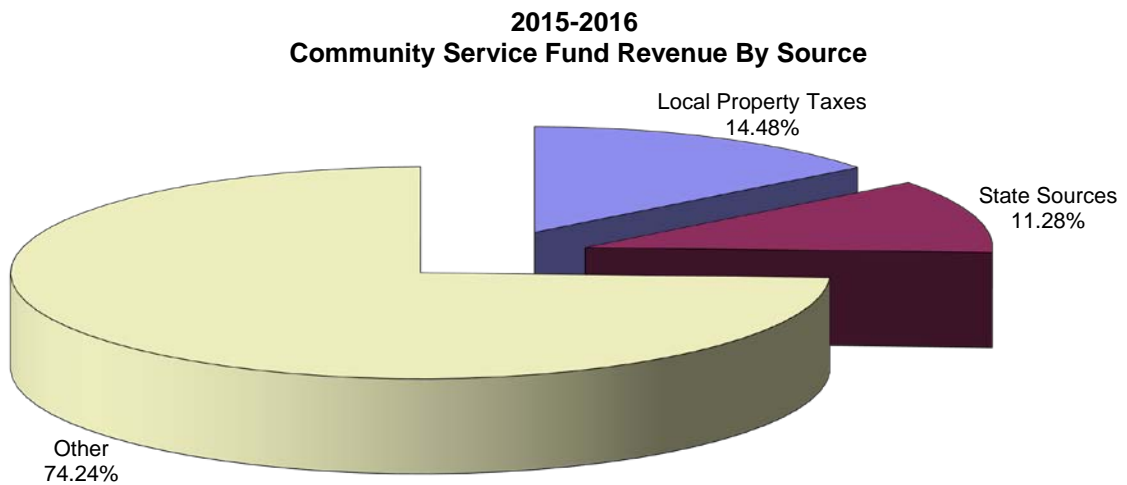
FOOD SERVICE - FUND 02

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Food Service Expenditures					
Other- 707					
005	Secy Clerical	\$0	\$381	\$2,450	\$2,450
006	Skilled Trade	\$149,993	\$126,746	\$84,456	\$84,456
026	Unskilled Temporary	\$6,901	\$6,177	\$2,000	\$2,000
041	Life Insurance	\$455	\$293	\$313	\$313
043	Hospitalization	\$43,928	\$39,780	\$31,720	\$31,720
046	State Retirement Contribution	\$11,205	\$9,596	\$9,614	\$9,614
047	Income Protection Contribution	\$0	\$2	\$0	\$0
061	Non Licensed FICA	\$11,048	\$9,284	\$9,972	\$9,972
235	Dental Insurance	\$803	\$883	\$770	\$770
101	Contracted Services/Debit System	\$0	\$0	\$0	\$0
125	Repairs & Maintenance	\$6,363	\$253	\$1,000	\$1,000
169	Equipment	\$0	\$2,138	\$0	\$0
186	Non Cert Ext Time	\$0	\$64	\$0	\$0
201	Supplies	\$5,091	\$20,546	\$7,690	\$7,690
304	Dues & Fees/Training	\$0	\$0	\$0	\$0
313	Credit Card Fees	\$14,089	\$11,500	\$13,000	\$13,000
511	Food	\$179,770	\$196,089	\$169,000	\$169,000
512	Milk	\$0	\$19,250	\$11,543	\$11,543
Sub-Total Other - 707		\$429,644	\$442,982	\$343,528	\$343,528
Total Food Service Expenditures		\$2,887,006	\$2,974,079	\$2,878,579	\$2,878,579

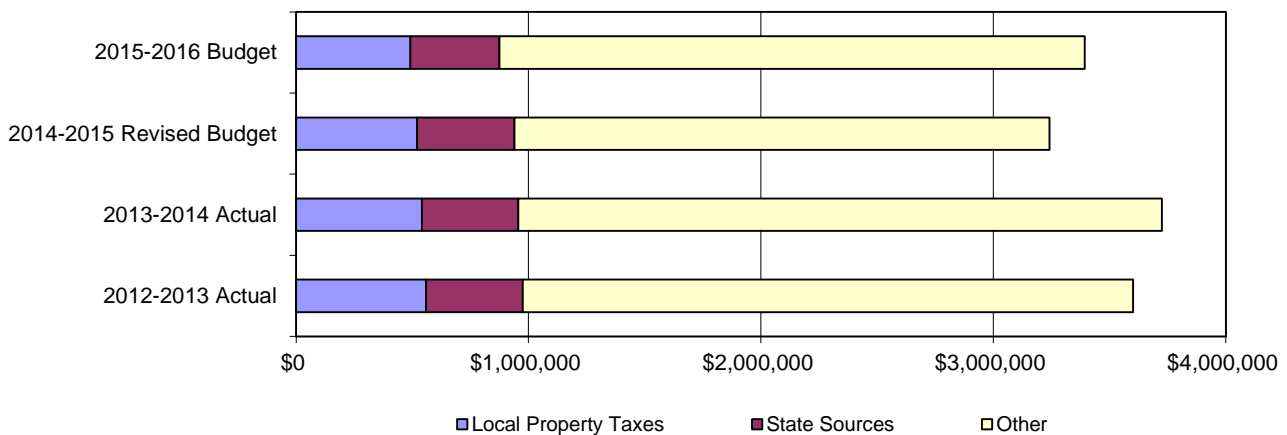
**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
Local Property Taxes	\$559,403	\$542,041	\$521,384	\$491,163	(\$30,221)	-5.80%
State Sources	\$415,223	\$414,086	\$418,315	\$382,898	(\$35,417)	-8.47%
Other	\$2,626,001	\$2,769,117	\$2,301,154	\$2,519,054	\$217,900	9.47%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,600,627	\$3,725,244	\$3,240,853	\$3,393,115	\$152,262	4.70%



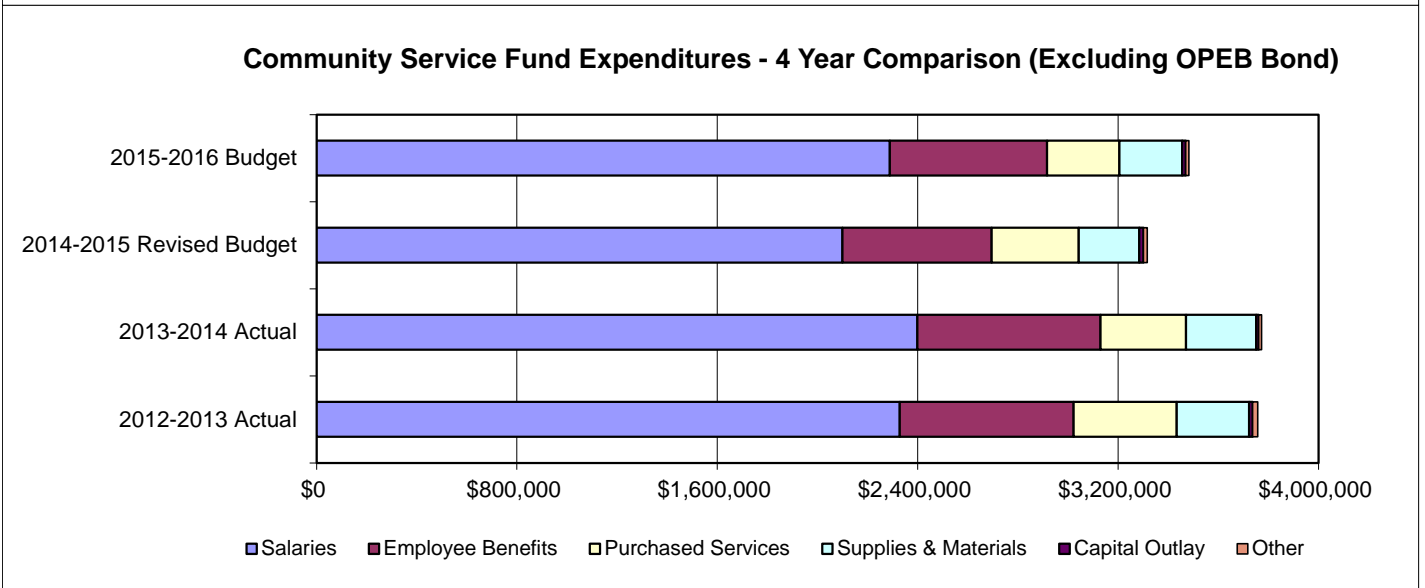
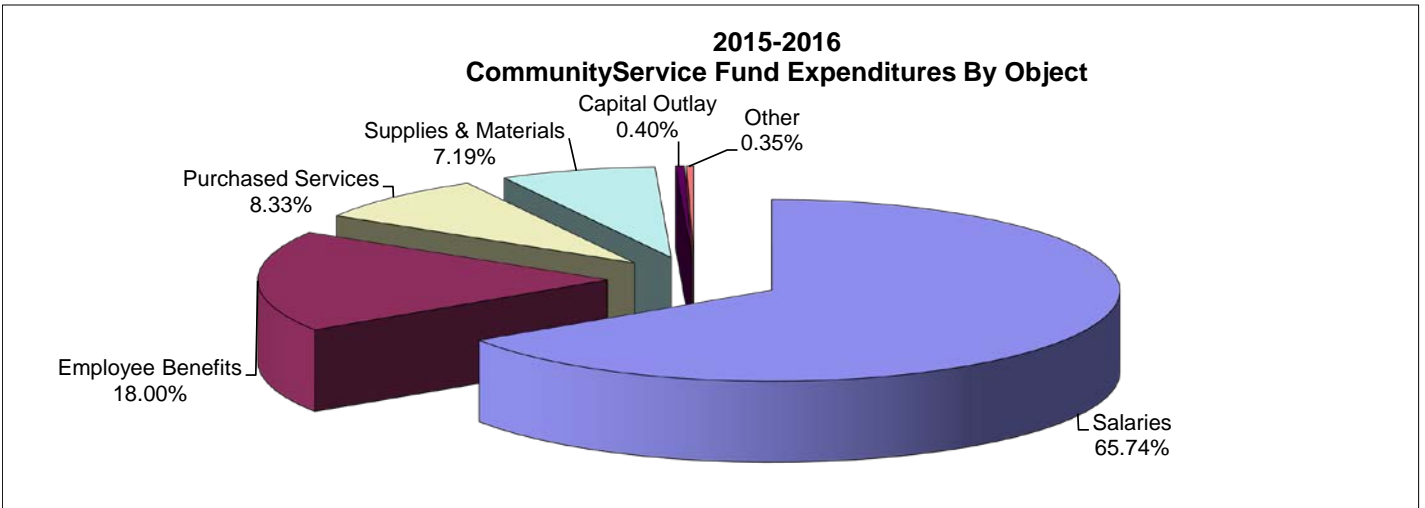
Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget	Amount Change	% Change
Salaries	\$2,327,735	\$2,398,366	\$2,100,083	\$2,289,139	\$189,056	9.00%
Employee Benefits	\$694,462	\$730,968	\$594,844	\$626,644	\$31,800	5.35%
Purchased Services	\$411,888	\$342,500	\$348,670	\$290,070	(\$58,600)	-16.81%
Supplies & Materials	\$288,446	\$279,809	\$241,100	\$250,400	\$9,300	3.86%
Capital Outlay	\$14,294	\$9,806	\$16,500	\$14,000	(\$2,500)	-15.15%
Other	\$20,357	\$11,097	\$14,850	\$12,050	(\$2,800)	-18.86%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$3,757,182	\$3,772,546	\$3,316,047	\$3,482,303	\$166,256	5.01%



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

COMMUNITY SERVICE - FUND 04

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
Community Service Revenue					
340	Non Public School	\$24,948	\$24,810	\$25,000	\$25,000
501	General Comm Ed	\$312,417	\$291,087	\$247,412	\$281,354
501	Bond Proceeds	\$0	\$0	\$0	\$0
504	United for Youth	\$0	\$0	\$31,000	\$31,000
505	Aquatics	\$60,639	\$67,383	\$61,000	\$31,900
507	Driver's Education BTW	\$109,693	\$115,585	\$110,000	\$110,000
508	Driver's Education Classroom	\$30,675	\$31,715	\$35,000	\$30,000
510	Adults with Disabilities	\$83,830	\$79,177	\$83,000	\$83,000
520	Adult Basic Education	\$75,583	\$87,444	\$78,000	\$80,500
570	KidKare	\$1,034,224	\$1,174,496	\$1,070,800	\$1,205,800
570	Little KidKare	\$164,562	\$258,800	\$250,000	\$301,000
571	ADED Kindergarten	\$431,181	\$335,674	\$0	\$0
580	Early Childhood Family Education	\$404,601	\$401,771	\$401,837	\$371,834
582	School Readiness	\$232,277	\$215,591	\$215,360	\$212,875
583	Preschool Screening	\$22,930	\$20,274	\$28,945	\$20,275
585	Youth Development	\$502,370	\$498,814	\$480,499	\$480,577
590	Facility Use	\$110,697	\$122,623	\$123,000	\$128,000
Total Community Service Revenue		\$3,600,627	\$3,725,244	\$3,240,853	\$3,393,115

Community Service Expenditures					
350-351	Non Public	\$23,760	\$24,809	\$25,000	\$25,000
501	General Community Education	\$285,491	\$356,459	\$286,500	\$294,300
501	OPEB Contributions/Excess	\$0	\$0	\$0	\$0
504	United for Youth	\$46,121	\$22,004	\$31,320	\$31,320
505	Aquatics	\$66,487	\$67,803	\$65,600	\$50,104
507	Driver's Education BTW	\$102,604	\$107,917	\$111,300	\$107,900
508	Driver's Education Classroom	\$21,950	\$29,646	\$29,500	\$24,800
510	Adults with Disabilities	\$88,048	\$65,108	\$83,000	\$82,500
520	Adult Basic Education	\$75,460	\$87,444	\$78,400	\$80,500
570	KidKare	\$960,533	\$1,050,925	\$1,016,840	\$1,149,840
570	Little KidKare	\$352,083	\$395,345	\$350,200	\$388,600
571	ADED Kindergarten	\$411,454	\$324,443	\$0	\$0
580	Early Childhood Family Education	\$455,276	\$395,605	\$401,362	\$403,862
582	School Readiness	\$254,086	\$234,271	\$224,800	\$247,800
583	Preschool Screening	\$32,409	\$20,275	\$25,400	\$24,400
585	Youth Development	\$450,510	\$457,343	\$460,825	\$438,825
590	Facility Use	\$130,910	\$133,149	\$126,000	\$132,552
Total Community Service Expenditures		\$3,757,181	\$3,772,546	\$3,316,047	\$3,482,303

Other Funds

06 Building Construction Fund

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

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

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

07 Debt Service Fund

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

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

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

16 Alternative Facilities Fund

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

18 HRA Trust Fund

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

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.

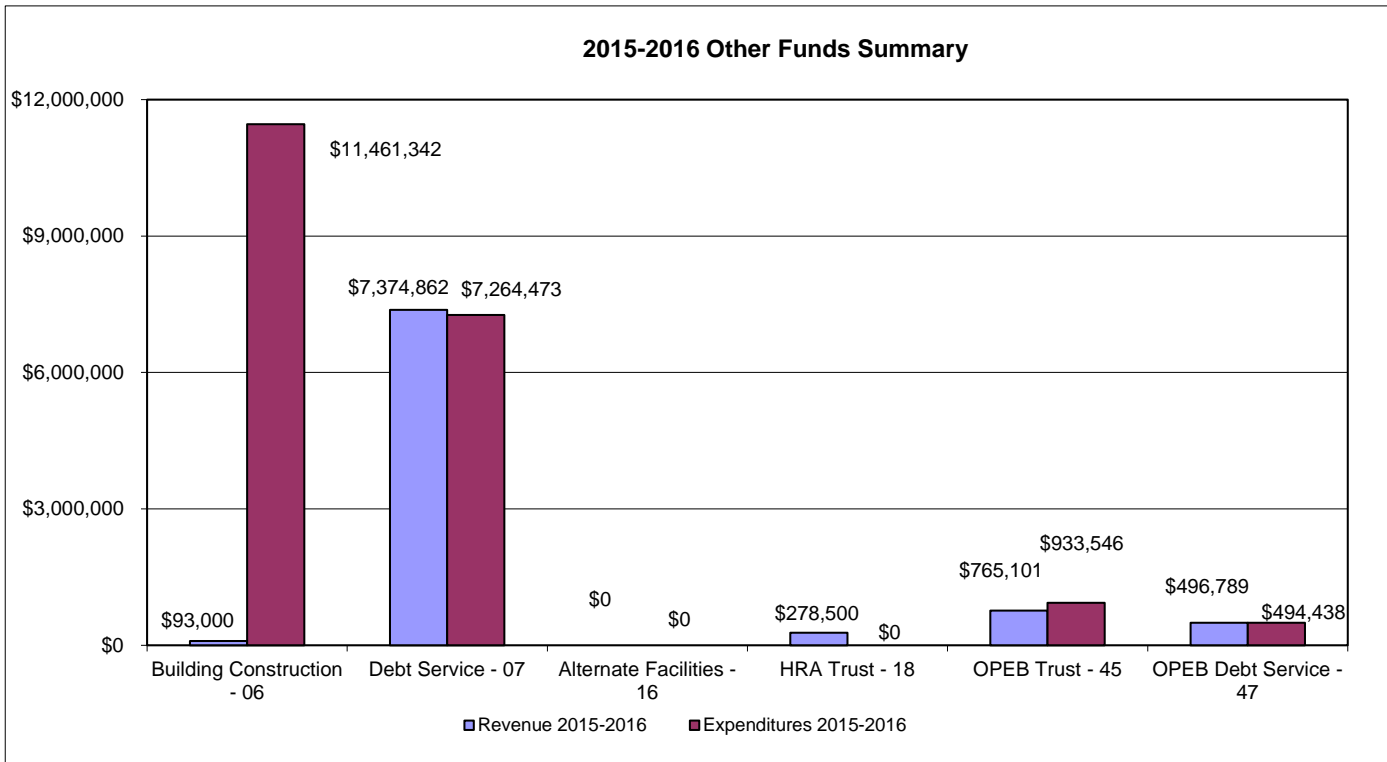
47 OPEB Debt Service Fund

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

OTHER FUNDS - SUMMARY

	Fund Balance 6/30/14	Revenue 2014-2015	Expenditures 2014-2015	Fund Balance 6/30/15	Revenue 2015-2016	Expenditures 2015-2016	Fund Balance 6/30/16
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$0	\$33,148,049	\$3,308,432	\$29,839,617	\$93,000	\$11,461,342	\$18,471,275
Debt Service - 07	\$1,442,866	\$6,361,755	\$6,317,750	\$1,486,871	\$7,374,862	\$7,264,473	\$1,597,260
Alternate Facilities - 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HRA Trust - 18	\$479,444	\$280,649	\$0	\$760,093	\$278,500	\$0	\$1,038,593
OPEB Trust - 45	\$14,037,907	\$804,777	\$818,160	\$14,024,524	\$765,101	\$933,546	\$13,856,079
OPEB Debt Service - 47	\$105,865	\$499,759	\$494,438	\$111,186	\$496,789	\$494,438	\$113,537
Total	\$16,066,082	\$41,094,989	\$10,938,780	\$46,222,291	\$9,008,252	\$20,153,799	\$35,076,744



**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

BUILDING CONSTRUCTION - FUND 06

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Building Construction Revenue					
092	Interest Income	\$0	\$0	\$37,200	\$93,000
623	Sale of Property	\$0	\$0	\$33,110,849	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
Total Building Construction Revenue		\$0	\$0	\$33,148,049	\$93,000
Building Construction Expenditures					
005	District Wide	\$0	\$0	\$1,003,254	\$1,795,722
045	Phoenix LC	\$0	\$0	\$0	\$0
267	Buffalo High School	\$0	\$0	\$1,262,455	\$6,512,700
368	Buffalo Community Middle School	\$0	\$0	\$130,530	\$669,220
501	Parkside Elementary	\$0	\$0	\$28,000	\$202,000
502	Hanover Elementary	\$0	\$0	\$453,948	\$890,100
503	Montrose Elementary	\$0	\$0	\$18,000	\$159,400
504	Tatanka Elementary	\$0	\$0	\$360,800	\$673,600
506	Discovery Elementary	\$0	\$0	\$0	\$558,600
507	Northwinds Elementary	\$0	\$0	\$51,445	\$0
Total Building Construction Expenditures		\$0	\$0	\$3,308,432	\$11,461,342

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

DEBT SERVICE - FUND 07

		2012-2013	2013-2014	2014-2015	2015-2016
		Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001	Property Taxes	\$6,527,027	\$6,268,992	\$6,227,114	\$7,244,320
009	Fiscal Disparities	\$86,390	\$87,015	\$86,500	\$86,500
092	Interest Income	\$7,512	\$9,945	\$9,900	\$9,900
200/300	Other State Revenues	\$36,446	\$32,884	\$32,883	\$32,883
229	Disparity Reduction Agent	\$0	\$1,258	\$1,259	\$1,259
631	Sale of Bonds Proceeds	\$113,860	\$0	\$4,099	\$0
Total Debt Service Revenue		\$6,771,235	\$6,400,094	\$6,361,755	\$7,374,862
Debt Service Expenditures					
710	Payments on Bonds	\$4,365,000	\$4,670,000	\$4,660,000	\$4,810,000
720	Interest on Bonds	\$3,207,925	\$1,763,506	\$1,652,675	\$2,448,923
790	Service Charges	\$2,213	\$3,375	\$5,075	\$5,550
920	Bond Refunding Payments	\$33,935,000	\$0	\$0	\$0
Total Debt Service Expenditures		\$41,510,137	\$6,436,881	\$6,317,750	\$7,264,473

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

ALTERNATIVE FACILITIES - FUND 16

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
Alternative Facilities Revenue					
092	Interest Income	\$1,176	\$1,342	\$0	\$0
631	Bond Proceeds	\$3,957,400	\$0	\$0	\$0
Total Alternative Facilities Revenue		\$3,958,576	\$1,342	\$0	\$0
Alternative Facilities Expenditures					
305/340	Professional Fees/Insurance	\$246,737	\$77,758	\$0	\$0
520	Building Improvements	\$1,173,504	\$2,282,971	\$0	\$0
305/910	Building Construction	\$178,948	\$0	\$0	\$0
Total Alternative Facilities Expenditures		\$1,599,189	\$2,360,729	\$0	\$0

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

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

HRA TRUST - FUND 18

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
HRA Trust Revenue					
092	Interest Income	\$5,626	\$9,747	\$9,000	\$9,000
099	Miscellaneous Revenue	\$248,000	\$216,071	\$271,649	\$269,500
	Total HRA Revenue	\$253,626	\$225,818	\$280,649	\$278,500
HRA Trust Expenditures					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
	Total HRA Expenditures	\$0	\$0	\$0	\$0

**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

OPEB TRUST - FUND 45

		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
OPEB Trust Revenue					
092	Interest Income/Change in Market Value	\$1,220,661	\$1,913,454	\$625,000	\$525,000
616	Retiree Contributions	\$241,977	\$216,201	\$179,777	\$240,101
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
Total OPEB Trust Revenue		\$1,462,638	\$2,129,655	\$804,777	\$765,101
OPEB Trust Expenditures					
220	Health Insurance	\$547,959	\$561,991	\$515,509	\$594,839
230	Life Insurance	\$10,253	\$10,483	\$8,877	\$9,129
235	Dental Insurance	\$30,994	\$36,266	\$36,491	\$37,915
251	Contributions to H.S.A.	\$503,255	\$418,774	\$257,283	\$291,663
Total OPEB Trust Expenditures		\$1,092,461	\$1,027,514	\$818,160	\$933,546

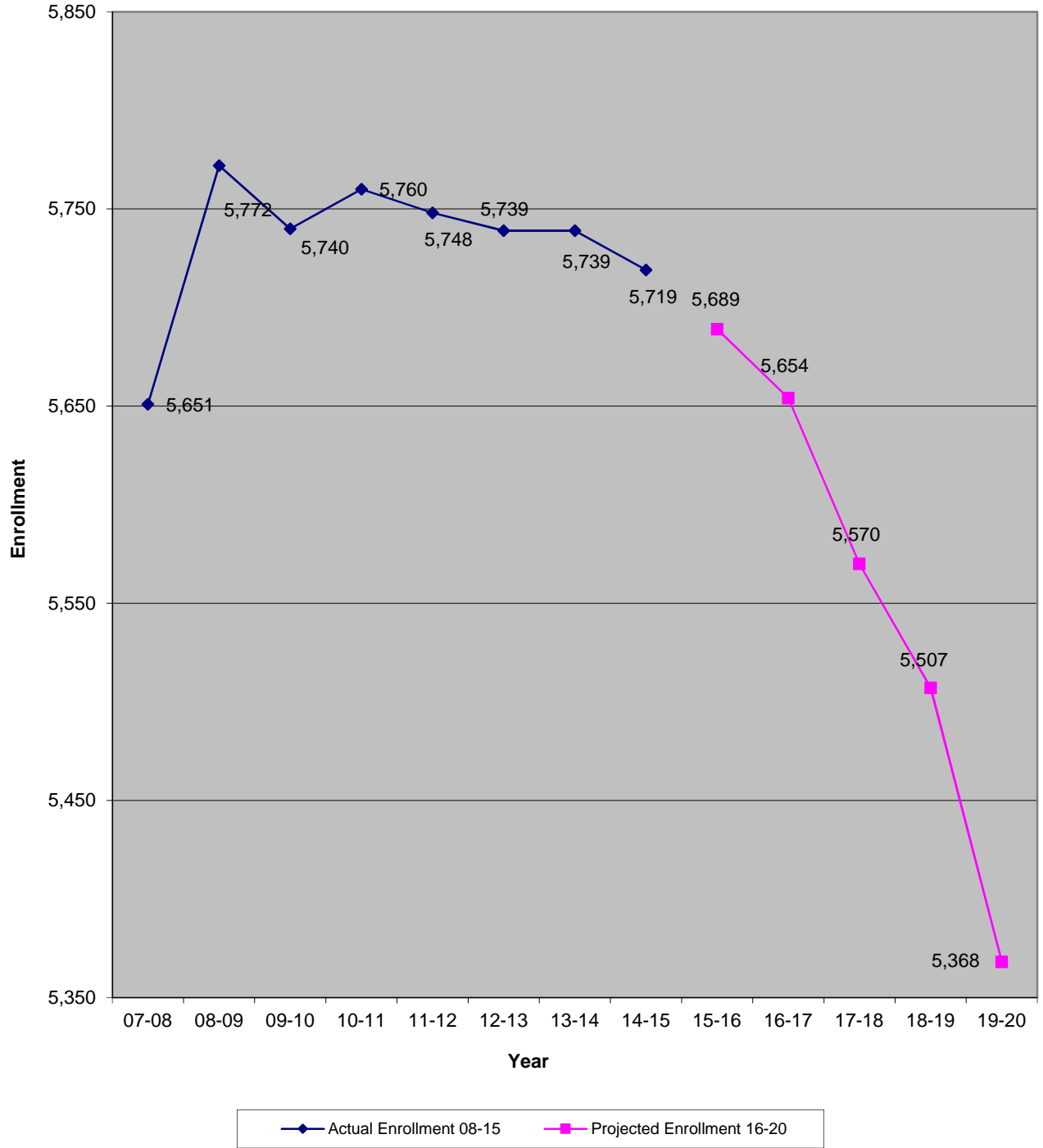
**ISD 877 BUFFALO-HANOVER-MONTROSE
2015-2016 BUDGET**

OPEB DEBT SERVICE - FUND 47

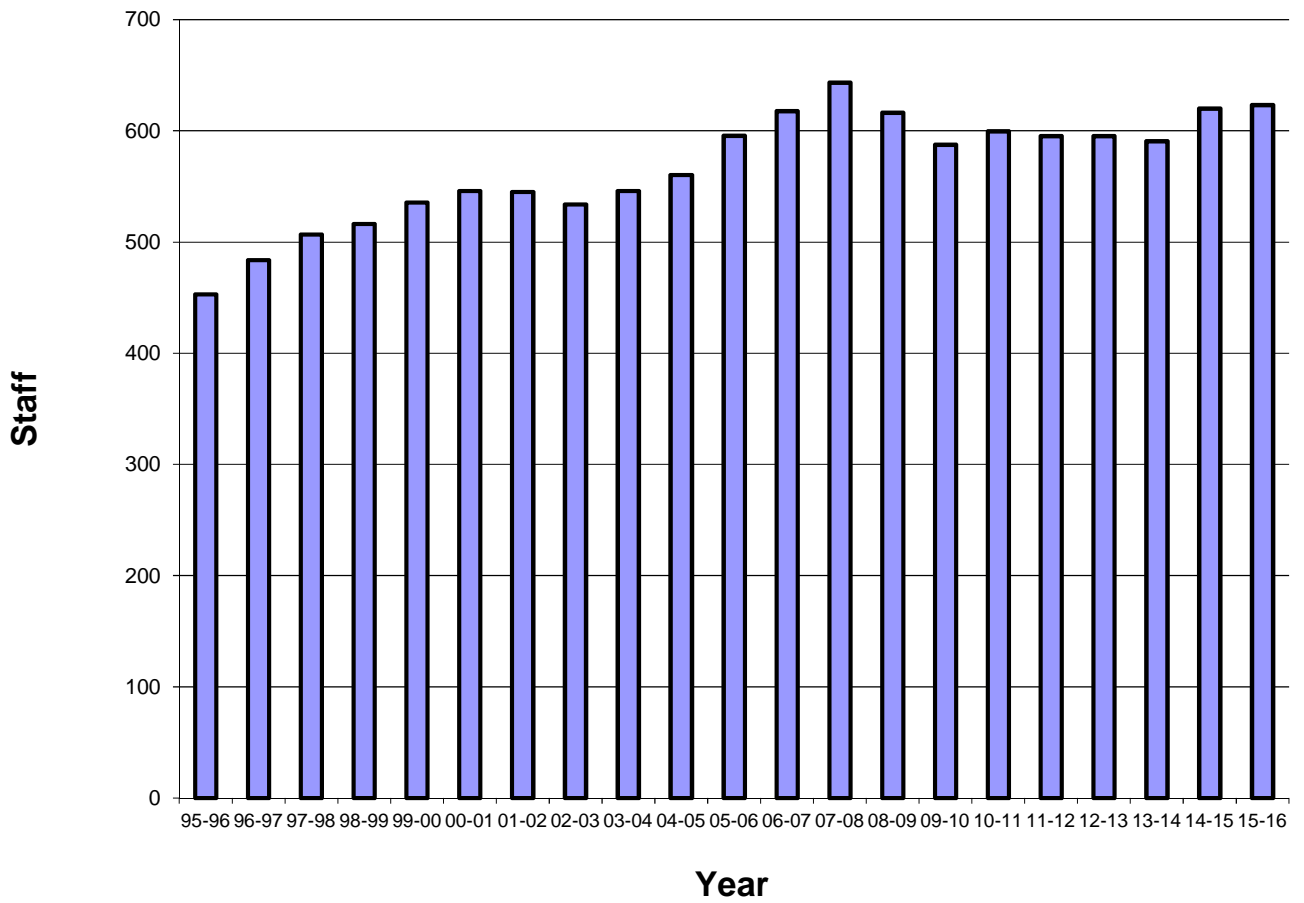
		2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Budget	2015-2016 Budget
OPEB Debt Service Revenue					
001	Property Taxes	\$507,758	\$512,847	\$489,566	\$486,596
009	Fiscal Disparities	\$6,898	\$6,977	\$6,900	\$6,900
092	Interest Income	\$410	\$475	\$500	\$500
200/300	Other State Revenues	\$2,840	\$2,691	\$2,690	\$2,690
229	Disparity Reduction Agent	\$0	\$103	\$103	\$103
Total OPEB Debt Service Revenue		\$517,906	\$523,093	\$499,759	\$496,789
OPEB Debt Service Expenditures					
710	Payments on Bonds	\$0	\$0	\$0	\$0
720	Interest on Bonds	\$493,988	\$493,988	\$493,988	\$493,988
790	Service Charges	\$450	\$450	\$450	\$450
Total OPEB Debt Service Expenditures		\$494,438	\$494,438	\$494,438	\$494,438

***INFORMATIONAL
SECTION***

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



Staff FTE Comparison July 1, 2015



DISTRICT 877 DEBT PAYMENT SCHEDULE

G.O. SCHOOL BUILDING REFUNDING BONDS 2008A \$20.34 MILLION		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. Alternative Facility Bonds 2013A		G.O. TAXABLE OPEB BOND \$10.845 MILLION 2009A		G.O REFUNDING BOND \$31.215 MILLION		TOTALS	
DUE DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTALS
8/1/2015		\$251,800.00		\$470,487		\$30,263		\$246,994		\$467,925	\$1,467,468
2/1/2016	\$1,530,000	\$251,800.00		\$478,461	\$105,000	\$30,263		\$246,994	\$3,175,000	\$467,925	\$6,285,443
8/1/2016		\$221,200.00		\$478,461		\$29,738		\$246,994		\$420,300	\$1,396,693
2/1/2017	\$1,590,000	\$221,200.00		\$478,461	\$245,000	\$29,738	\$735,000	\$246,994	\$2,400,000	\$420,300	\$6,366,693
8/1/2017		\$189,400.00		\$478,461		\$28,513		\$232,110		\$384,300	\$1,312,784
2/1/2018	\$1,655,000	\$189,400.00		\$478,461	\$240,000	\$28,513	\$765,000	\$232,110	\$2,480,000	\$384,300	\$6,452,784
8/1/2018		\$152,163.00		\$478,461		\$27,313		\$216,045		\$347,100	\$1,221,082
2/1/2019	\$1,720,000	\$152,162.00		\$478,461	\$180,000	\$27,313	\$1,670,000	\$216,045	\$1,750,000	\$347,100	\$6,541,081
8/1/2019		\$109,163.00		\$478,461		\$26,188		\$179,305		\$312,100	\$1,105,217
2/1/2020	\$1,790,000	\$109,162.00		\$478,461	\$180,000	\$26,188	\$1,760,000	\$179,305	\$1,825,000	\$312,100	\$6,660,216
8/1/2020		\$63,294.00		\$478,461		\$25,063		\$139,265		\$275,600	\$981,683
2/1/2021	\$1,885,000	\$63,294.00		\$478,461	\$170,000	\$25,063	\$1,855,000	\$139,265	\$1,890,000	\$275,600	\$6,781,683
8/1/2021		\$14,991.00		\$478,461		\$23,788		\$95,673		\$237,800	\$850,712
2/1/2022	\$585,000	\$14,991.00		\$478,461	\$165,000	\$23,788	\$1,960,000	\$95,673	\$3,355,000	\$237,800	\$6,915,712
8/1/2022				\$478,461		\$22,550		\$48,633		\$170,700	\$720,344
2/1/2023				\$478,461	\$160,000	\$22,550	\$1,985,000	\$48,633	\$4,180,000	\$170,700	\$7,045,344
8/1/2023				\$478,461		\$21,150				\$87,100	\$586,711
2/1/2024				\$478,461	\$2,115,000	\$21,150			\$4,355,000	\$87,100	\$7,056,711
8/1/2024				\$478,461							\$478,461
2/1/2025			\$5,035,000	\$478,461							\$5,513,461
8/1/2025				\$402,936							\$402,936
2/1/2026			\$5,205,000	\$402,936							\$5,607,936
8/1/2026				\$324,861							\$324,861
2/1/2027			\$5,365,000	\$324,861							\$5,689,861
8/1/2027				\$251,093							\$251,093
2/1/2028			\$5,510,000	\$251,093							\$5,761,093
8/1/2028				\$172,575							\$172,575
2/1/2029			\$5,665,000	\$172,575							\$5,837,575
8/1/2029				\$87,600							\$87,600
2/1/2030			\$5,840,000	\$87,600							\$5,927,600
	\$10,755,000	\$2,004,020	\$32,620,000	\$12,039,381	\$3,560,000	\$469,125	\$10,730,000	\$2,810,035	\$25,410,000	\$5,405,850	\$105,803,411

**Independent School District 877
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